Water Environment Services
Beyond clean water.

2014 - 2015 FISCAL YEAR Budget Reports

Clackamas County Service District No. 1

Tri-City Service District

Surface Water Management Agency of Clackamas County

- RiverHealth.org
- Tri-CityServiceDistrict.org
- Clackamas.us/wes

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

FISCAL YEAR 2014-2015
BUDGETS

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Water Quality Protection
Surface Water Management
Wastewater Collection & Treatment

J. Michael Read
Interim Director

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 2014-2015

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 2014-15. 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 continued to aggressively manage 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 170,000 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 Tri-City Site Master Plan Update which contains Phase II of the Capacity Management Plan.
- Revisiting the associated Sanitary Sewer System Development Charge (SDC) in each District.
- An Inflow and Infiltration (I&I) study for the collection system within CCSD #1 and the collection systems within the cities which connect to TCSD. The goal is to identify the most effective I&I remedies which offset the need to construct additional treatment facilities, minimizing future capacity additions.

- A study of the Hoodland Service Area to identify alternative service models that provide existing levels of service in a more effective and efficient manner in recognition of the increasingly expensive and aging system now serving the area.

Our challenges

The Districts continue to face many financial and regulatory challenges. Our continued 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 continued the shift 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 that 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 2014-15 budgets are designed to continue 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 107 full time positions; one more FTE than approved in the FY 2013-14 budgets.

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 2014-15.

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 monthly service rates and fees for development.

Direction and Impacts

Wastewater Collection/Treatment Services – FY 2014-15 marks the beginning of Phase II of the Capacity Management Plan. Phase II is enshrined in the Tri-City Site Master Plan Update that was completed in June of 2013. Phase II contains the treatment capacity upgrades needed over the next 15 to 20 years to serve the District and is based on population projections developed by Portland State University in 2011. Projects are timed in a way that supports consistent, reliable rate increases, while meeting the needs of the growing district.

Growth within the District is projected to continue to be moderately slow. For the FY 2014-15 staff projected 1% growth in new customers. The resulting lower System Development Charge (SDC) revenue continues to be a challenge to 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 six 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 2014-15 budget continues previous efforts, maintaining discretionary budgets at the 2013-14 level. The total proposed O&M budget increases 5.8% over the FY 2013-14 budget and is primarily driven by three items: the current labor contract, increased funding for solids handing based on recent experience, and the addition of an engineering position.

The District and the City of Milwaukie signed a 25 year wholesale service agreement during FY 2012-13. The FY 2014-15 budget continues to reflect full payment by the City according to the terms of the agreement. The FY 2014-15 budget expenditures reflect a $140,000 set aside to the “good neighbor” fund, as well as the remainder of the $1 million in capital funds for odor control work at the Kellogg Treatment plant set aside in FY 2013-14 per the terms of the agreement.

The “Other County Services” continues to reflect the District’s leadership team’s decision to contract with the County’s facilities group to manage our treatment plant buildings and grounds as well as the other services provided by the County. As last year the management team continues to see the importance of focusing the smaller workforce on high value work aimed at accomplishing the District’s mission.

In addition, the engineering expenses identified in FY 2014-15 reflect a continuing effort to refocus on planning activities that have been delayed for several years in order to manage rate spikes during the Phase I program. These engineering activities include continuing efforts to identify Infiltration/Inflow (leakage) problems in our collection systems, continuing our solids handling planning efforts started in FY 2012-13, and continuing the alternative service options study of the Hoodland Service area.

The budget proposes a rate increase of 5.0% which covers accelerating costs of labor and solids handling costs, continues to build construction reserves for future asset replacement and capacity management investments, and is in line with anticipated future increases, which will be needed to support borrowing costs related to the expanding Asset Management Program as well as future Capacity Management Program needs. 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 2014-15 budget also reflects reductions 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 in the recent past, 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 not proposing any adjustment to the surface water rate for FY 2014-15.

Capital Improvements – The District's total capital budget for FY 2014-15 is $12.7 million with the largest share of these capital expenditures again supporting the replacement of assets at the Kellogg Creek WPCP.

Budget

The total proposed budget to fund the services, projects, project-related debt service, and reserves of the District as discussed above totals $73 million. Of this total, $13.1 million is allocated to operation of the sanitary sewer program, $3.5 million to the operation of the surface water management program, $9.0 million to debt service, $12.7 million to capital projects, and $34.7 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 5.0% for FY 2014-15 to cover the increasing cost of labor and solids handling and to provide additional financing capabilities for future borrowing related to funding asset replacements; resulting in a rate increase of $2.00 from $40.00 to $42.00 per Equivalent Dwelling Unit (EDU). Staff recommends no rate adjustment to the surface water fee for FY 2014-15.

Program	***Operations***	***Capital***	***Debt Service***	***Contingencies & Reserves***
Sanitary Sewer	*$13.1 million*	*$11.1 million*	*$8.6 million*	*$26.2 million*
Surface Water Management	*$3.5 million*	*$1.6 million*	*$.4 million*	*$8.5 million*

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 and one new challenge:

- Prior to this year, revenues generated from wholesale rates had 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) to balance operating revenues with expenses. That goal was achieved in FY 2013-14. For FY 2014-15, proposed operating revenue is expected to exceed proposed operating expenses, in order to begin generating additional revenues to replenish capital construction reserves and to support future debt service related to capital financing.

- 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 consistent 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 portion of Phase II of the Capacity Management Plan over the next 15 to 20 years.

- This budget includes for the first time the franchise fee Oregon City is charging the District. A separate, higher rate is proposed to be charged to Oregon City that will generate revenues sufficient to pay the city's franchise fee. No revenues generated from West Linn or Gladstone customers will be used to pay the fee.

Again for next year staff has developed the FY 2014-15 budget with previous rate discussions and recommendations in mind. Discretionary items were, for the most part, kept flat for the fourth straight year. However, some items within the proposed budget reflect increases over FY

2013-14. This is a result of increasing costs associated with labor and the solids handling program. Overall, staff was able to develop and produce a flat operations and maintenance budget (excluding the Oregon City franchise fee) for FY 2014-15 supported by annual fee-based revenues.

Capital Improvements - The five-year Capital Improvement Plan developed for Tri-City identified $16.6 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 $2.9 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 and is able to generate financing to fund re-investment in the system.

Budget

The budget to fund the services and projects discussed above totals $17.1 million, an increase of 8.2%. Of this total, $6.8 million is allocated to sanitary sewer program operations, $.1 million is allocated to debt service, $2.9 million is allocated to capital projects, and $7.3 million is set aside as contingencies and reserves. Service charges provide the majority of revenue to support the programs with new development fees, charges to CCSD #1 for solids handling, and interest income providing the balance.

Increases in the Tri-City Service District budget are driven by the rising cost of labor and solids handling. Additionally, the District needs to continue to generate additional revenue to 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 $17.35 per Equivalent Dwelling Unit (EDU) per month to $19.00 per month, an increase of $1.65 per EDU or 9.5%. In addition to this rate adjustment, it is proposed that Oregon City be charged an extra $1.25 for a rate of $20.25 per EDU per month, in order to cover the additional expense necessitated by the Oregon City franchise fee.

Program	***Operations***	***Capital***	***Debt Service***	***Contingencies & Reserves***
Wastewater Treatment	*$6.8 million*	*$2.9 million*	*$.1 million*	*$7.3 million*

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 Agency 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 2014-15.

The Agency 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 again does not recommend 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 $508,000. Overall, the budget for the Surface Water Management Agency of Clackamas County is proposed to decrease to a level that can be completely supported by existing service charges. No rate adjustment is included in the budget, leaving the fee at $4.00 per Equivalent Service Unit (ESU) per month.

Program	***Operations***	***Capital***	***Debt Service***	***Contingencies & Reserves***
Surface Water Management	$163k	$0	$0	$345k

Summary

We are pleased to present you with these budgets that demonstrate our continued 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.

J. Michael Read
Interim Director

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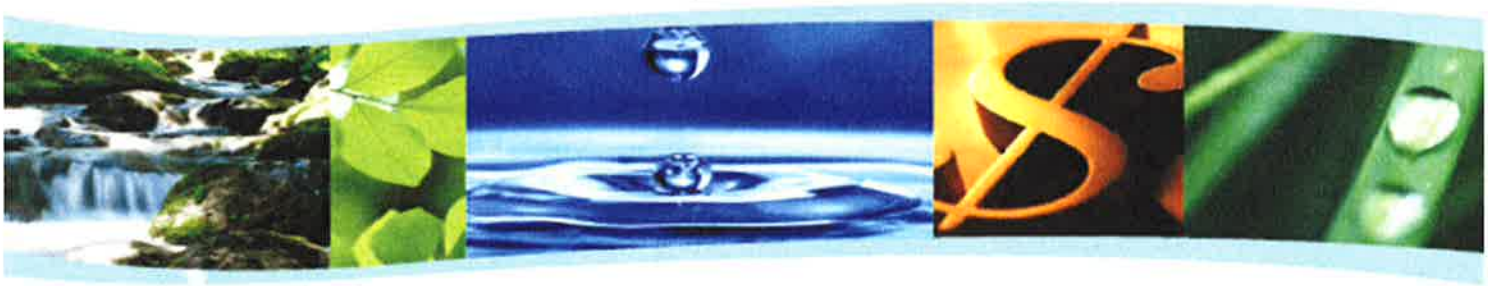
Introduction



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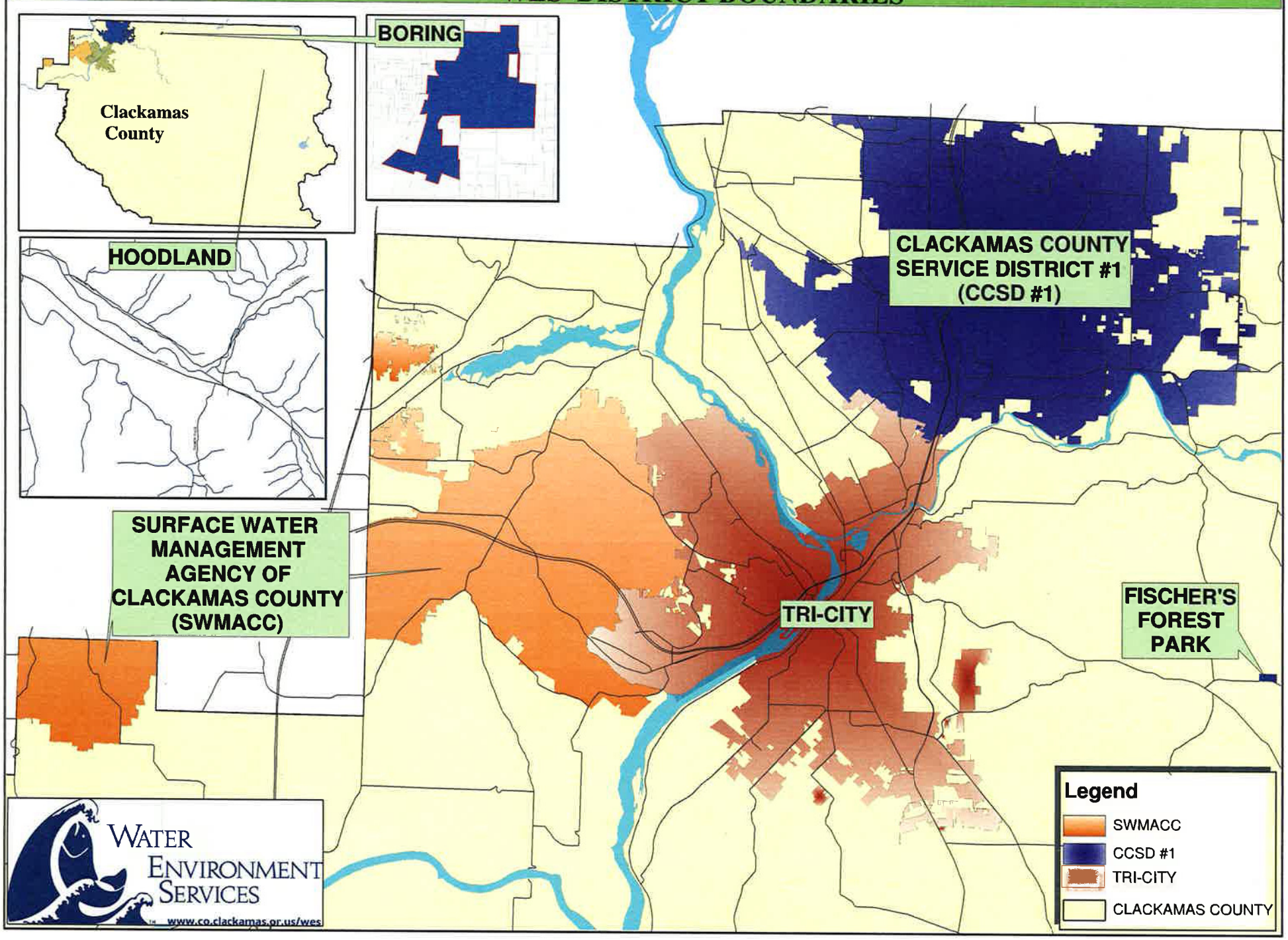
WES DISTRICT BOUNDARIES



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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.

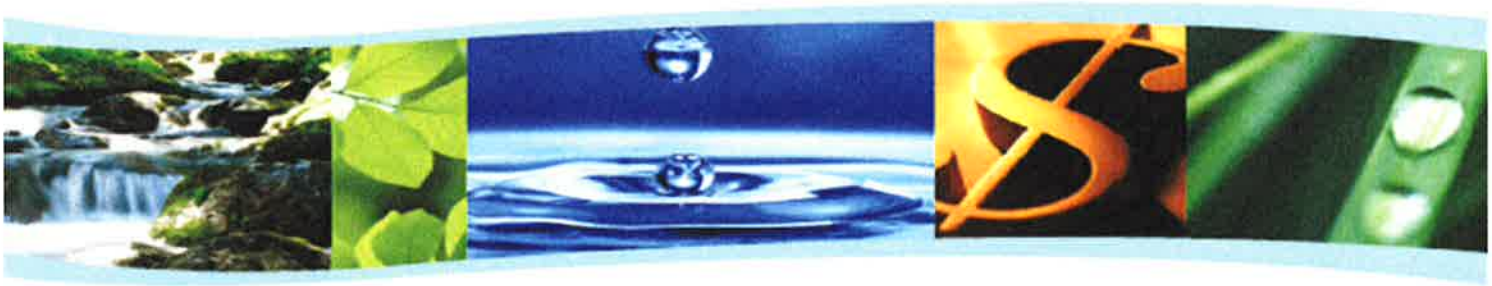
The Department is also responsible, by order of the Environmental Protection Agency and the Department of Environmental Quality, for providing surface water management services. For areas draining into the Tualatin River, surface water services are provided by the Surface Water Management Agency of Clackamas 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 2014-15 budget proposes a staff of 107 full-time equivalent positions (FTE) to carry out the responsibilities of the Department, representing an increase of one FTE from the FY 2013-14 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



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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 107 full time equivalent (FTE) positions, representing an increase of 1 FTE from the 2013-14 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

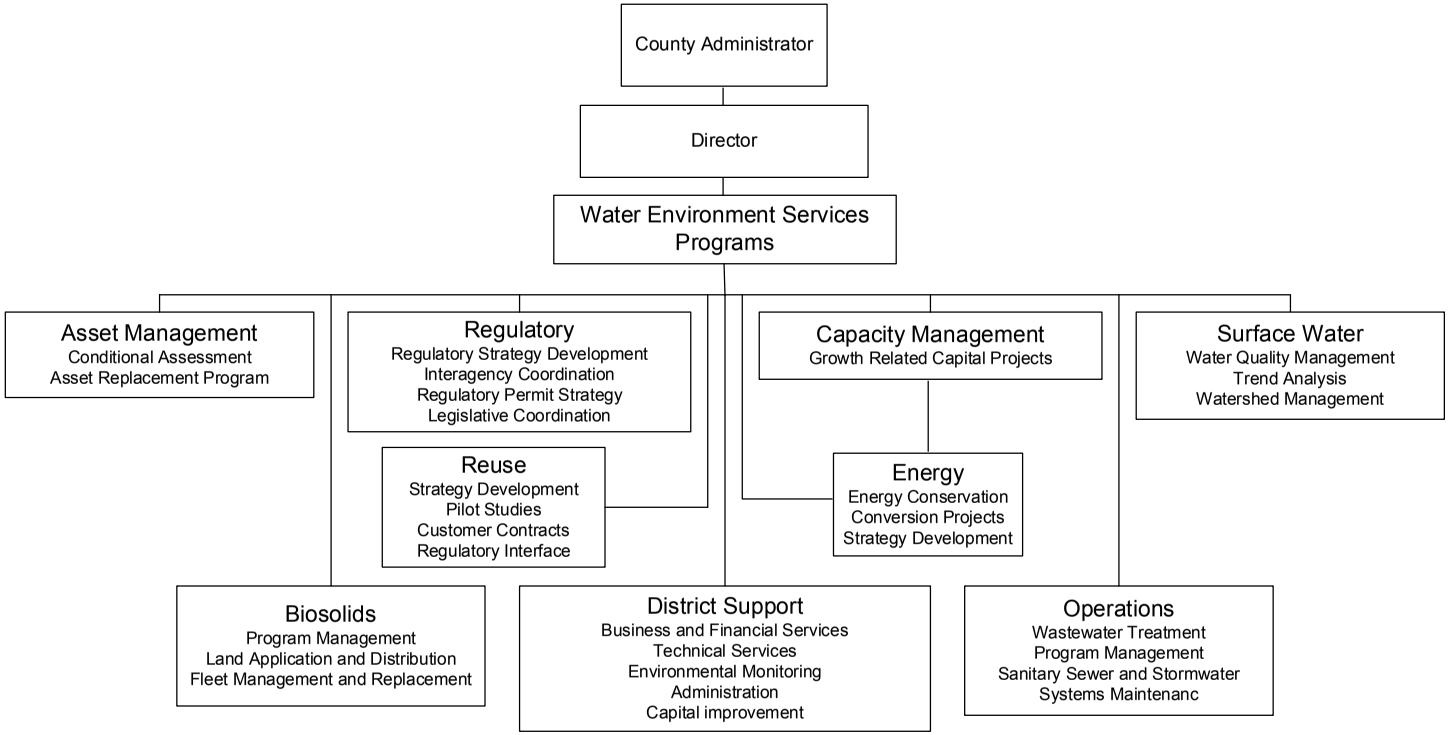
Technical Services
- Development Review & Permitting / GIS
- Erosion Control
- On-Site Sanitary Sewer Systems
- Fleet Management

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
2014/2015



Water Environment Services
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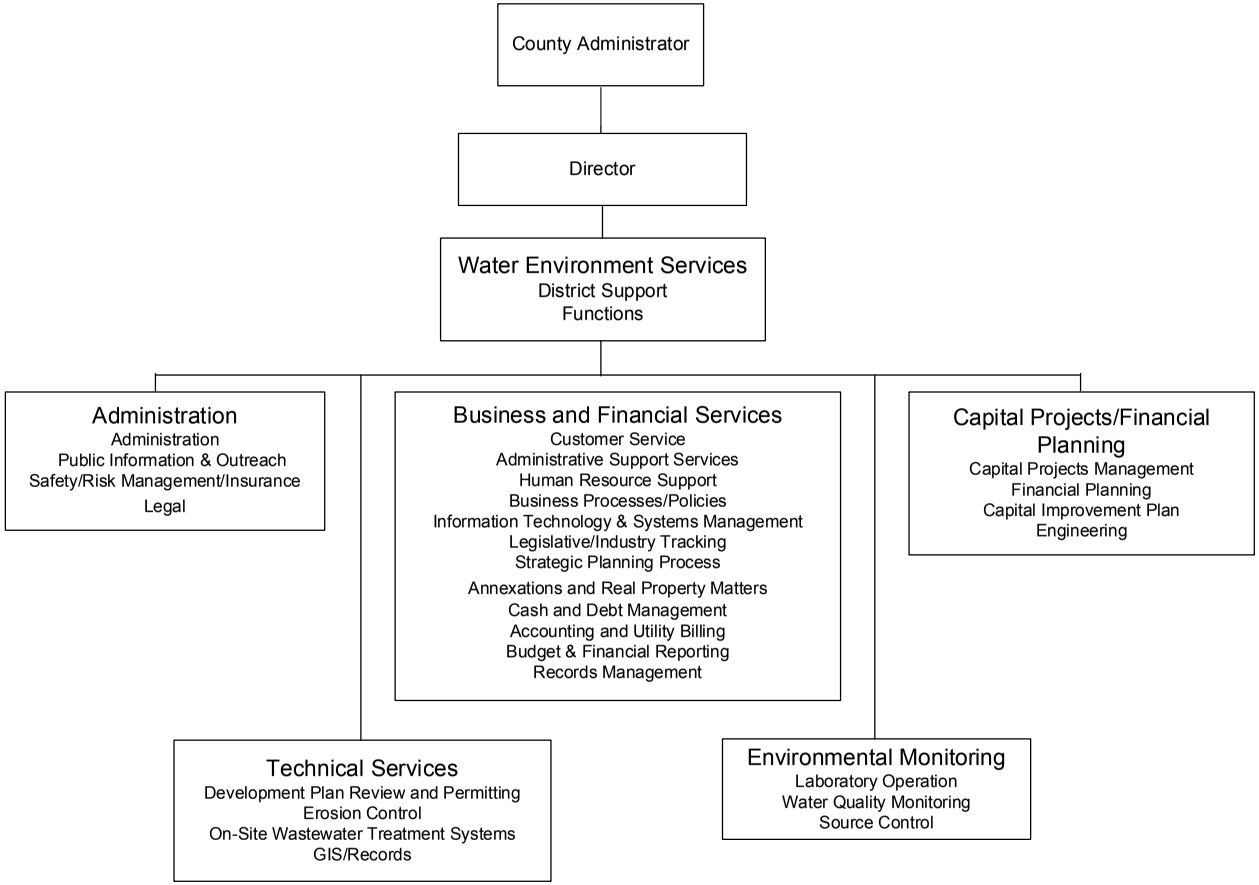

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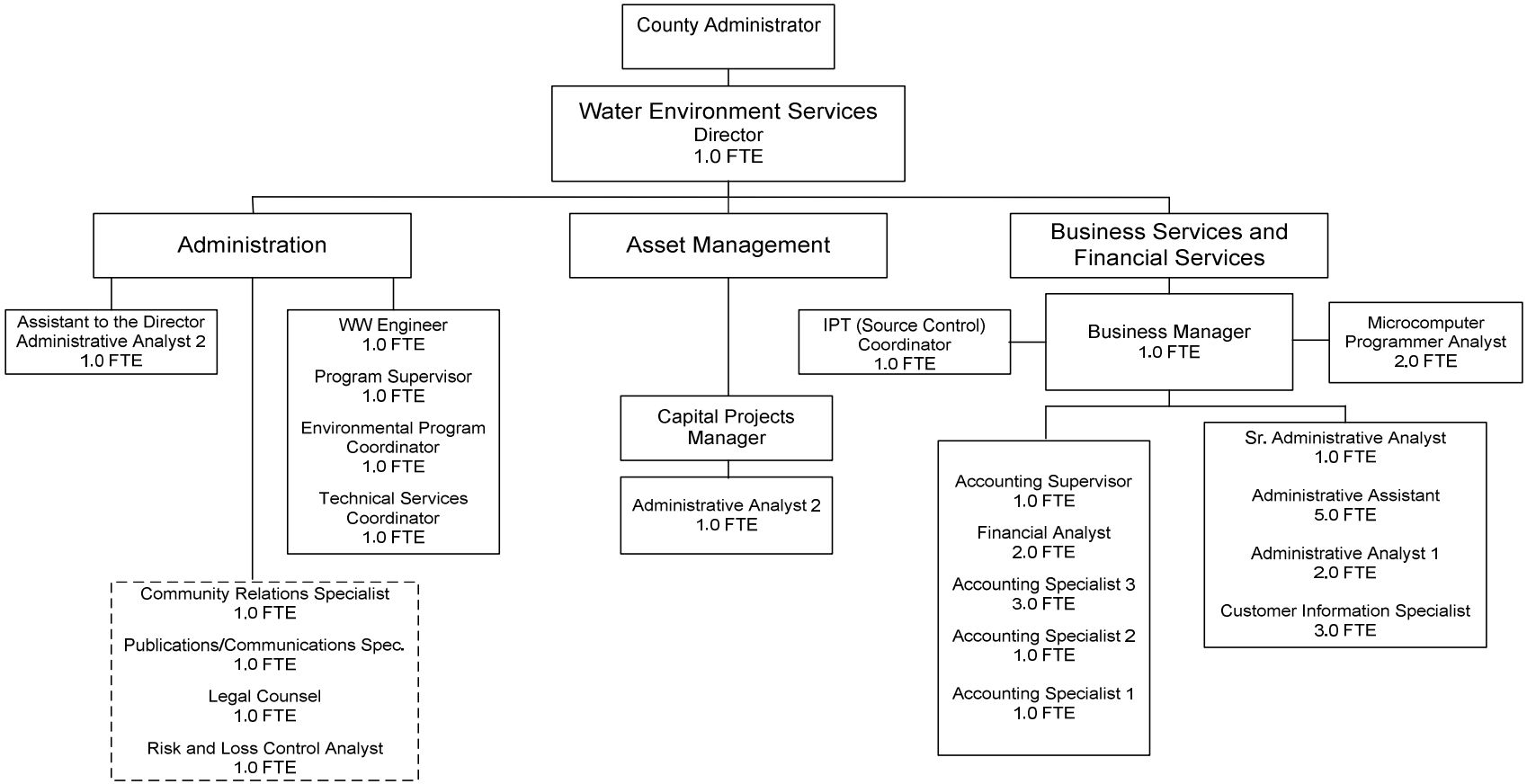

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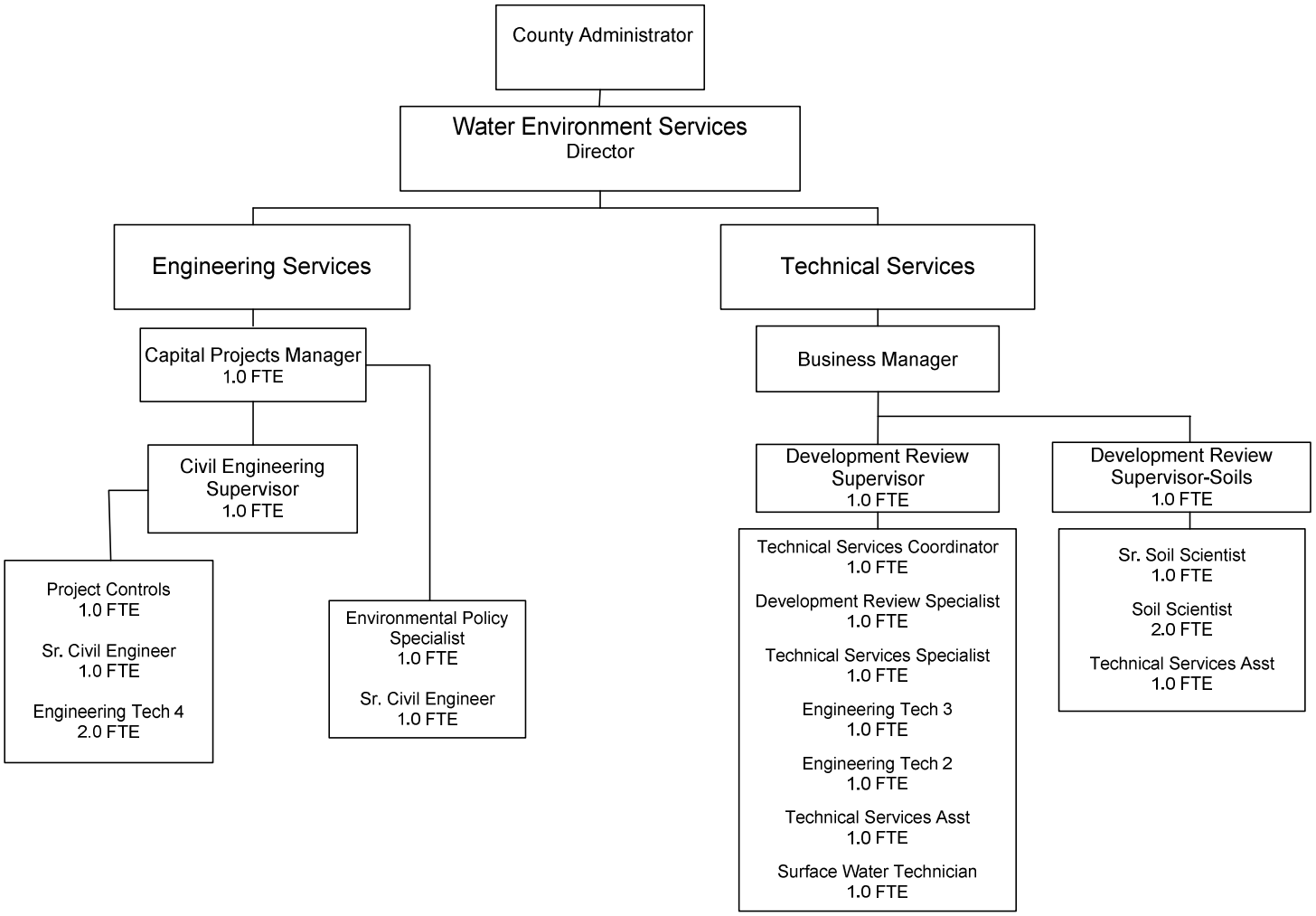

Water Environment Services,
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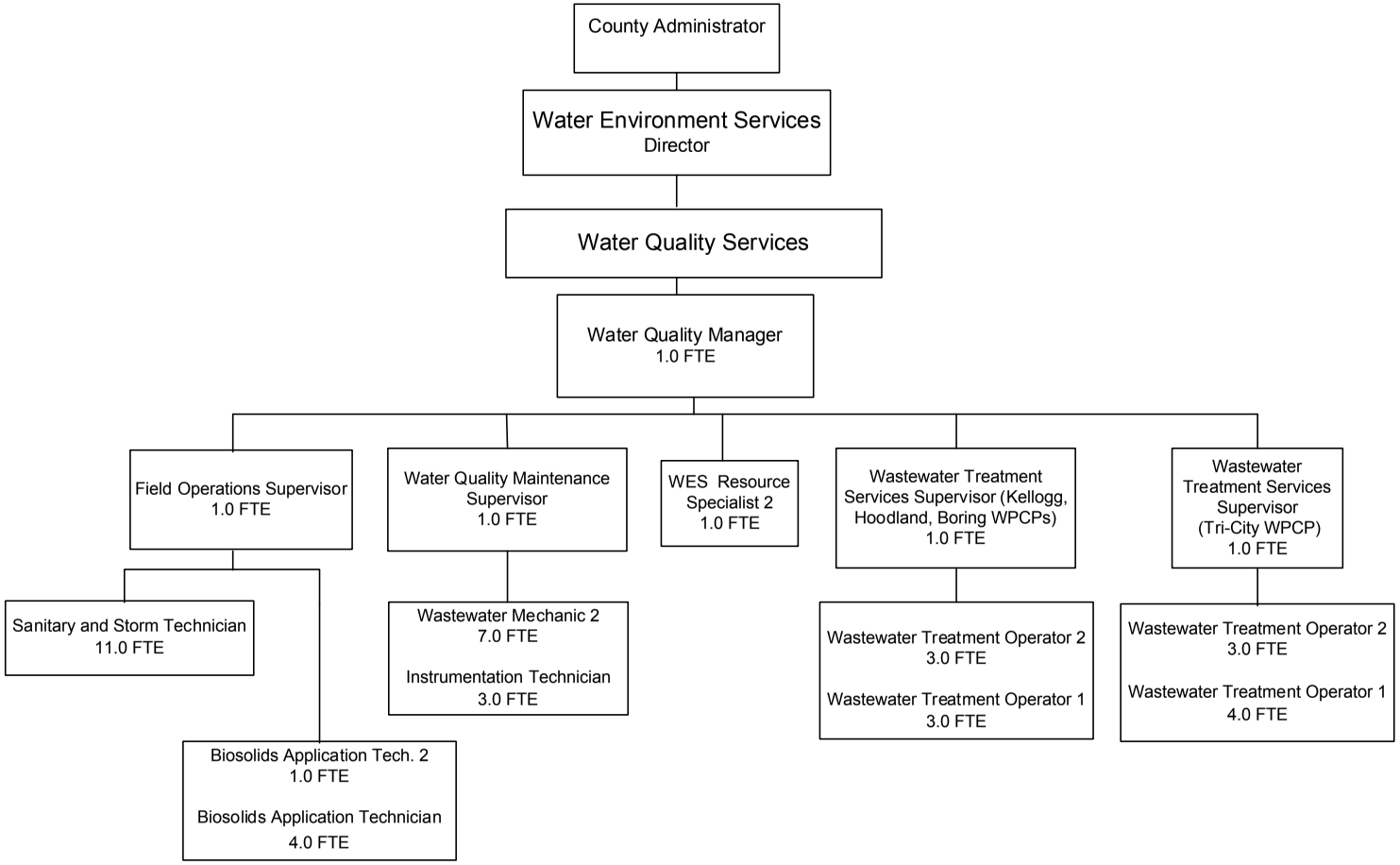

Water Environment Services
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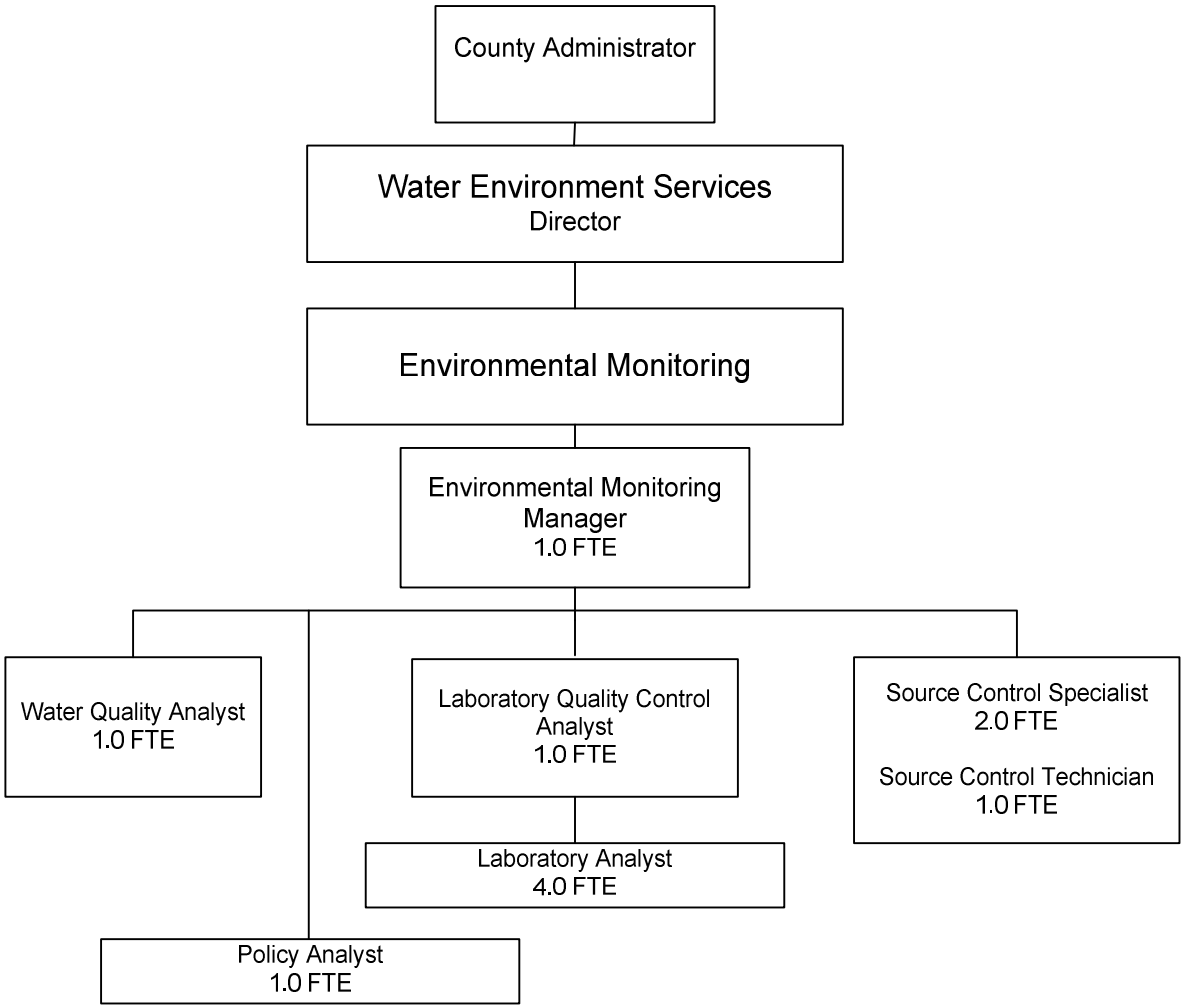
2014/2015



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 impacts of replacing all major District assets over the next 10-20 years (constructed over 30 years ago), which are beginning to reach the end of their useful life.
   b. Storm water - Reduce annual expenditures without impacting permit obligations to provide sustainable levels of service under existing $6.35/ESU rate.

2. Tri-City Service District

   a. Continue effort to strengthen the District's cash flow. The District now generates sufficient revenue to cover operating expenses.
   b. The District needs to prepare to support debt financing necessary to support the capital improvement plan.

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 relative cost of labor to the total costs of 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 107 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.

WORK GROUP	Sanitary Sewer	Surface Water	Total CCSD #1	TCSD	SWMACC	TOTAL
Business, Financial and Technical Services	22.9	7.4	30.3	3.4	0.3	34.0
Administration	4.3	1.6	5.9	1.9	0.2	8.0
Maintenance Services	16.2	3.0	19.2	9.8	-	29.0
Water Quality Services	8.9	-	8.9	7.1	-	16.0
Environmental Monitoring	8.5	1.6	10.1	0.7	0.2	11.0
Engineering Services	5.4	2.0	7.4	1.6	-	9.0
TOTAL	66.2	15.6	81.8	24.5	0.7	107.0

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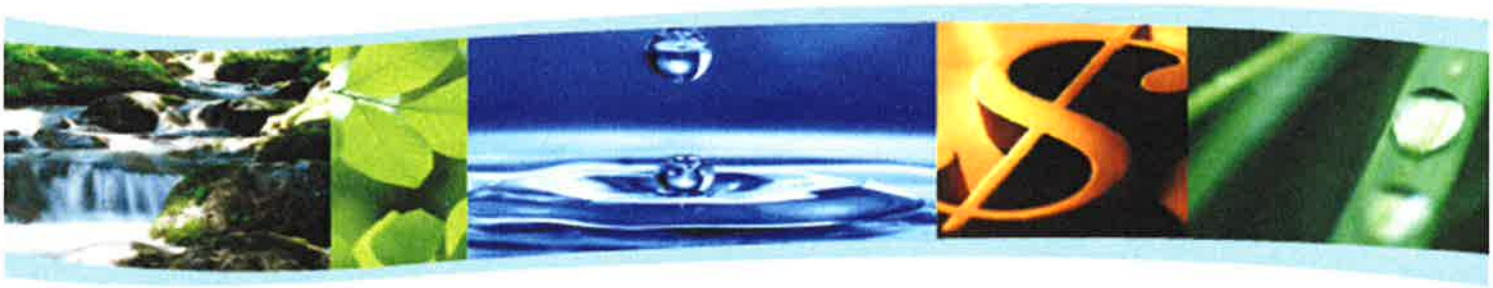
Clackamas County Service District No. 1



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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:

Service Area	Initial Service Provided
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).

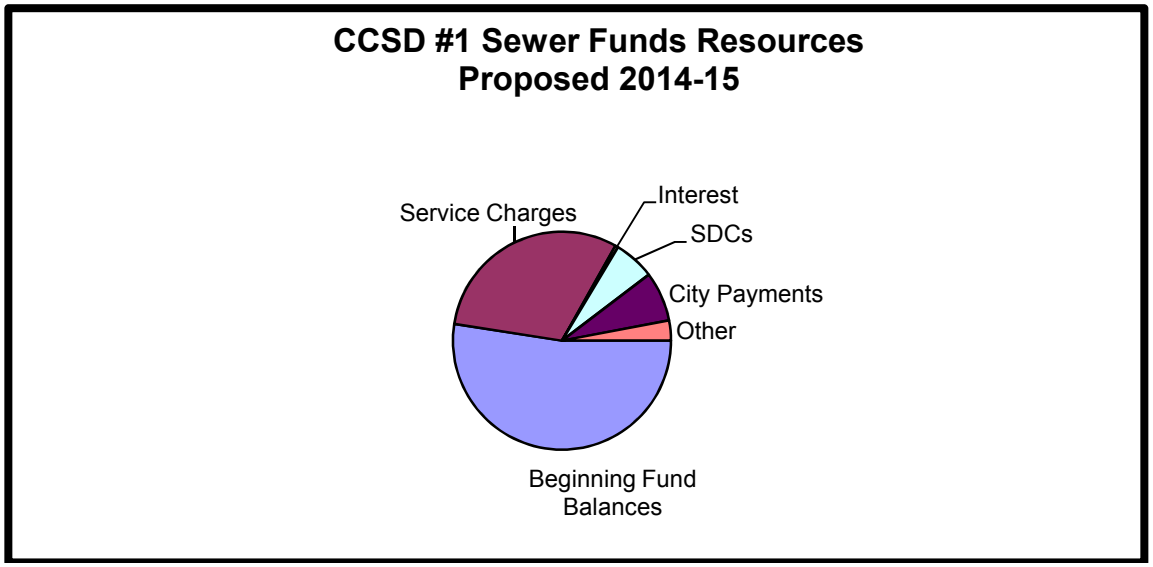
CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

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 2014-15 are proposed to be approximately $59.0 million. These consist of reserves carried forward as beginning balances of $30.9 million. Beginning balances include $1.5 million in general fund, $6.4 million in System Development Charge (SDC) funds, $11.5 million in the Construction Fund, $8.4 million in the Revenue Bond Fund, and $3.1 million in the State Loan Fund. Major sources of revenue are SDC revenues ($3.6 million), monthly service charge revenue ($18.2 million), and wholesale service payments from cities ($4.3 million).

The District's sanitary sewer SDC rate is $6,600 per EDU. 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 FY 2013-14 the fee was increased to $40.00 per EDU per month. This fee is proposed to increase to $42.00 per EDU per month in FY 2014-15.

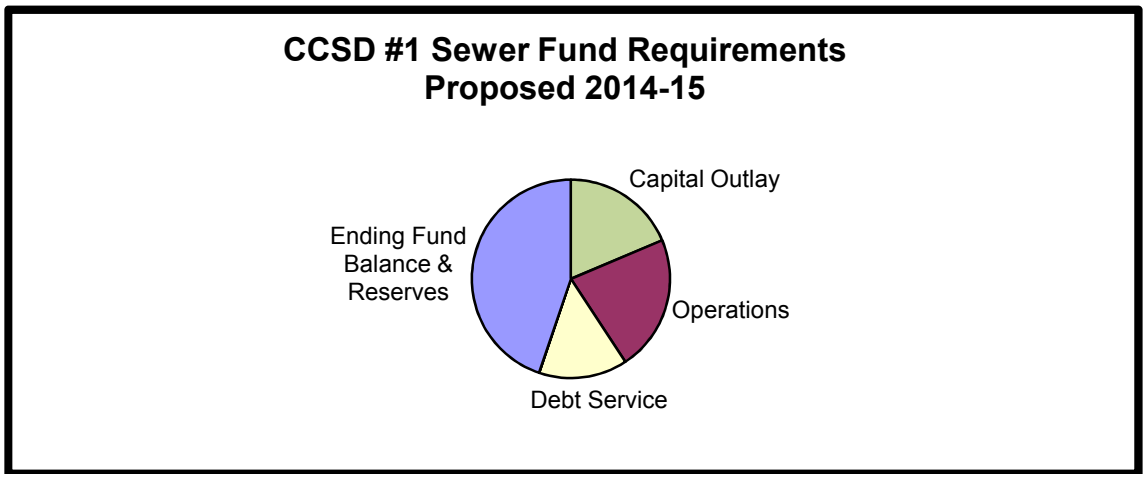
The monthly service fee for each of the other sewer service areas is adjusted to the same fee as that calculated for the NCSA. Accordingly, the monthly service fee for the three other service areas is proposed to increase to $42.00 per EDU per month as well. A summary of all sanitary sewer rates in the District is as follows:

	Current	Proposed	% Change
North Clackamas Service Area	$40.00	$42.00	5.0%
Hoodland Service Area	$40.00	$42.00	5.0%
Fischer's Forest Park Service Area	$40.00	$42.00	5.0%
Boring Service Area	$40.00	$42.00	5.0%

The District and the City of Milwaukie 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 2014-15, the monthly wholesale rate for Johnson City will be $22.00 per EDU as agreed to in a May 2014 amendment to the IGA.

REQUIREMENTS



Total requirements for the sanitary sewer funds for FY 2014-15 are proposed to be approximately $59.0 million. These consist of operations and maintenance expenses, debt service, capital outlay, and reserves.

Proposed operation and maintenance expenditures in FY 2014-15 are projected to increase to $13.1 million, the increase is $.7 million, a 5.8% increase over FY 2013-14. The main cost drivers for CCSD #1 are sludge removal expense and labor. A tighter regulatory environment and increased efforts associated with servicing an aging infrastructure continue to raise capital outlay for construction. 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 $2.5 million is budgeted as contingency 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 $10.6 million for FY 2014-15. Approximately $2.5 million is proposed for contingency and ending balances, and to act as a reserve for future capital improvements.

Approximately $.5 million is also proposed for capital outlay in the SDC Fund. The SDC Fund has $9.6 million proposed for contingency 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 2014-15 budget anticipates approximately $8.1 million in debt service payments for outstanding revenue bonds and revenue obligations. 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, and revenue obligations sold in February and November of 2009 and December of 2010, in support of Phase I of the Capacity Management Program. 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 assessment district revenue bonds are financed by payments received from beneficiaries of the Happy Valley assessment district. The debt service for the three revenue obligations is paid from sanitary sewer user charges.

Approximately $.8 million is proposed for debt service payments on three outstanding state revolving loans. Two of these loans financed the NCRA assessment district, and the principal and interest payments associated with these loans are from revenues received from beneficiaries in that assessment district. The other older state loan financed construction of capital improvements, and principal and interest are paid from sanitary sewer user charges.

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING BALANCE	6,218,661	2,589,820	4,057,333	3,323,865	1,492,978
SALES AND SERVICES					
SERVICE CHARGES	16,254,013	16,886,603	17,173,794	17,335,331	18,243,150
CITY PAYMENTS	2,794,416	4,008,490	4,120,602	4,097,909	4,333,896
BUILDING RENTAL FEES	0	0	2,600	2,600	2,600
SYSTEM DEVELOPMENT CHARGES	1,404	70,193	5,000	5,000	5,000
OTHER CONNECTION CHARGES	129,796	53,080	125,000	100,000	100,000
CAPITAL REIMBURSEMENT FROM CITIES	0	0	0	0	0
FEES					
NON-BONDED INSTALLMENT-PRINCIPAL	0	1,136,877	342,428	20,000	20,000
NON-BONDED INSTALLMENT-INTEREST	36,751	26,376	330,185	10,000	10,000
INTERGOVERNMENTAL REVENUE					
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	1,423,204	0	344,000	244,000	244,000
INTEREST INCOME	256,239	103,363	20,287	16,619	7,465
OTHER REVENUES					
MISCELLANEOUS	877,071	1,069,470	800,000	803,266	918,000
TOTAL RESOURCES	**27,991,555**	**25,944,272**	**27,321,229**	**25,958,590**	**25,377,089**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	64,404	66,157	78,791	71,250	76,528
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	436,478	472,759	530,895	514,093	556,982
424000 REPAIRS AND MAINTENANCE SUPPLIES	461,229	461,137	398,388	367,755	390,183
425000 SMALL TOOLS AND EQUIPMENT	14,319	21,028	15,383	39,650	39,400
426000 PURCHASED SEWAGE TREATMENT	89,153	99,459	108,000	131,000	131,000
427000 SLUDGE REMOVAL EXPENSE	778,168	828,335	260,000	555,000	583,000
428000 PERMIT FEES	42,698	73,349	98,950	70,200	101,300
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	22,435	22,785	24,000	20,000	19,000
431200 MANAGEMENT CONSULTANT	290,662	148,413	101,000	47,000	0
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	95,986	208,278	926,100	464,100	953,700
431350 ENVIRONMENTAL	15,432	21,073	60,100	40,000	115,600
431400 LEGAL	40,026	33,912	33,210	4,000	16,017
431500 MEDICAL	1,799	2,187	2,468	1,100	2,567
431600 FINANCIAL SERVICES	44,105	99,129	116,000	94,500	167,000
431700 MISC PROFESSIONAL SERVICES	191,476	130,078	60,780	59,615	20,000
431740 INFORMATION SERV (DATA PROC)	147,475	122,526	194,805	146,500	244,367
431750 LABORATORY SERVICES	263,893	271,761	259,450	261,650	291,413
431800 BUILDINGS AND GROUNDS	13,064	17,702	9,863	9,000	12,198
431910 WES LABOR	5,611,508	6,149,895	6,805,631	7,247,000	6,994,726
431920 DTD	175,564	192,955	218,448	249,390	181,690

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
431929 OTHER COUNTY	812,189	802,326	1,031,534	1,045,000	1,063,057
432000 COMMUNICATIONS	91,355	93,140	171,497	153,000	216,307
433000 TRAVEL	4,063	5,903	5,420	4,750	4,440
434000 PRINTING AND BINDING	21,308	8,708	19,529	5,700	18,954
435000 INSURANCE EXPENSE	149,143	156,584	157,390	163,322	172,340
436000 UTILITIES	813,341	799,241	851,105	787,300	835,273
437000 REPAIRS AND MAINTENANCE	202,090	134,158	251,563	180,200	181,993
438000 FACILITIES AND EQUIPMENT RENTAL	434,336	679,401	663,106	710,895	715,245
439000 MISCELLANEOUS CHARGES	177,663	104,496	132,275	552,271	138,160
439920 INTERAGENCY COORDINATION	0	27,796	152,000	142,000	140,000
439990 ALLOCATED COSTS	(138,668)	(70,005)	0	0	0
439600 CONTRA ACCOUNTS	(1,194,176)	(1,343,301)	(1,330,522)	(1,142,815)	(1,259,352)
TOTAL OM&R	**10,172,518**	**10,841,365**	**12,407,159**	**12,994,426**	**13,123,088**
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	4,000,000	4,000,000	3,000,000	3,000,000	1,500,000
DEBT SERVICE FUNDS					
REVENUE BONDS	7,558,095	7,559,962	7,559,813	7,559,813	7,543,440
STATE LOAN	221,300	219,080	911,373	911,373	679,825
TOTAL TRANSFERS	**11,779,395**	**11,779,042**	**11,471,186**	**11,471,186**	**9,723,265**
OPERATING CONTINGENCY	0	0	2,067,860	0	1,500,000
ENDING FUND BALANCE	6,039,642	3,323,865	1,375,024	1,492,978	1,030,736
TOTAL REQUIREMENTS	**27,991,555**	**25,944,272**	**27,321,229**	**25,958,590**	**25,377,089**
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			513,179	243,874	510,546
BIOSOLIDS			961,817	1,262,085	1,285,466
CAPACITY MANAGEMENT			809,081	451,433	346,090
DISTRICT SUPPORT			5,232,003	5,721,614	5,656,109
ENERGY / REUSE			59,124	30,592	61,241
OPERATIONS			4,696,953	5,223,548	5,127,623
REGULATORY			135,002	61,280	136,013
SURFACE WATER			0	0	0
TOTAL			**12,407,159**	**12,994,426**	**13,123,088**
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	34,685	35,678	35,558	35,805	36,199
MONTHLY SERVICE CHARGE	38.00	39.25	40.00	40.00	**42.00**
MONTHLY O&M COST/EDU	24.44	25.32	29.08	30.24	30.21

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING SDC BALANCE	3,730,938	3,246,296	4,504,166	4,044,955	6,439,180
SYSTEM DEVELOPMENT CHARGES	3,195,521	3,268,592	2,310,000	2,960,000	3,580,416
INTEREST INCOME	23,267	27,067	22,521	20,225	32,196
TOTAL RESOURCES	**6,949,726**	**6,541,955**	**6,836,687**	**7,025,180**	**10,051,792**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,498,815	2,497,000	756,000	586,000	492,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**2,498,815**	**2,497,000**	**756,000**	**586,000**	**492,000**
CONTINGENCY	0	0	300,000	0	123,000
ENDING FUND BALANCE	4,450,911	4,044,955	5,780,687	6,439,180	9,436,792
TOTAL REQUIREMENTS	**6,949,726**	**6,541,955**	**6,836,687**	**7,025,180**	**10,051,792**

CAPITAL OUTLAY DETAIL

Scada - Three Creeks Pump Station			200,000	200,000	200,000
Blue Heron		917,031	206,000	206,000	292,000
Biosolids Distribution Improvements			350,000	180,000	
Capacity Management - Intertie 2	2,498,815	1,579,969			
TOTAL	**2,498,815**	**2,497,000**	**756,000**	**586,000**	**492,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER CONSTRUCTION FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	18,282,737	11,750,747	8,394,809	12,781,995	11,487,905
TRANSFER FROM SEWER GENERAL FUND	4,000,000	4,000,000	3,000,000	3,000,000	1,500,000
LOAN	2,860,053	482,052	0	0	0
MISCELLANEOUS REVENUE	227,352	180,530	2,000	0	0
INTEREST INCOME	39,882	80,751	41,974	63,910	57,440
TOTAL RESOURCES	**25,410,024**	**16,494,080**	**11,438,783**	**15,845,905**	**13,045,345**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	17,202,696	3,712,085	5,613,000	3,933,000	10,454,620
EQUIPMENT	0	0	400,000	425,000	137,327
TOTAL CAPITAL OUTLAY	**17,202,696**	**3,712,085**	**6,013,000**	**4,358,000**	**10,591,947**
TRANSFERS					
TRANSFER TO REVENUE BOND FUND	0	0	0	0	0
TRANSFER TO TRI-CITY GENERAL FUND	0	0	0	0	0
CONTINGENCY	0	0	1,503,250	0	500,000
ASSET MANAGEMENT RESERVE	200,000	200,000	600,000	600,000	0
ENDING FUND BALANCE	8,007,328	12,581,995	3,322,533	10,887,905	1,953,398
TOTAL REQUIREMENTS	**25,410,024**	**16,494,080**	**11,438,783**	**15,845,905**	**13,045,345**

CAPITAL OUTLAY DETAIL

CIA Pump Bases and Wetwell Lining	204,000	224,000	
Clackamas Pump Station Bases and Wetwell Lining			200,000
Sieben Lane Pump Station Bases and Wetwell Lining			100,000
Clarifiers (primary) Rebuild - Kellogg	300,000	80,000	575,000
Influent Pump Station Rehabilitation	348,000	348,000	4,000,000
Kellogg Water System Replacement	100,000	100,000	

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER CONSTRUCTION FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
Lighting Replacement Project			135,000	135,000	
Engine Co-Generator Replacement					200,000
Field Operation Crew Shop			250,000		
Odor Control			1,000,000	100,000	400,000
Aeration Basin Diffusers			150,000	150,000	530,000
Kellogg Outfall				120,000	200,000
Kellogg Creek Ultraviolet Disinfection - Alternative			400,000	400,000	2,280,620
Renewal & Replacement - Asset Management					
Other Small Projects	187,145	122,203	400,000	400,000	400,000
Capacity Management - Kellogg	654,709	78,958			
Capacity Management - Intertie 2	10,233,885	83,944		125,000	
Capacity Management - Tri-City Phase 1 Expansion	1,655,453	4,162			
North Clackamas Revitalization Area	3,491,975	590,995		10,000	
Blue Heron	170,421	0			
Development Support	37,454	103,388	280,000	255,000	23,000
Digester Heating & Sludge					
Digester Mixing	148,750	1,249,810			
Asset Replacement			1,000,000	800,000	1,000,000
Tri-City Bar Screenings					20,000
Flare - Kellogg	1,304	344,917		40,000	
Process Improvements			100,000	100,000	100,000
Signage, Software	12,675	23,992			
TC Biosolids Fleet		529,758			
Fischer Forest Park	19,087	0			
Hoodland Outfall	520,954	621,934	900,000	500,000	
Hoodland Motor Controll Centers, Automation Upgrade					175,000
Vehicles					137,327
Small Capital Items		(87,140)	46,000	46,000	30,000
Equipment	68,884	45,164	400,000	425,000	221,000
TOTAL	**17,202,696**	**3,712,085**	**6,013,000**	**4,358,000**	**10,591,947**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

SURFACE WATER FUNDS

GENERAL

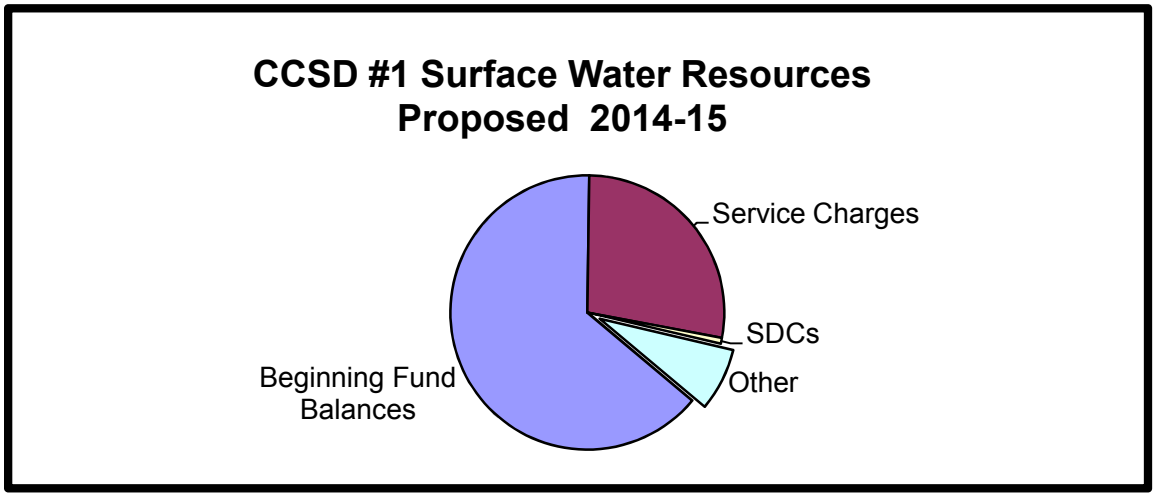
Surface water management services provided to the community include the construction and maintenance of infrastructure necessary to improve water quality and/or provide adequate conveyance of stormwater runoff; development plan review; public education related to water quality and stormwater issues; 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, System Development Charges (SDCs), surface water maintenance contracts, grants, and interest earnings on fund balances.



Total budgeted resources are approximately $14.0 million, including approximately $8.9 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 $.3 million 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 and to $6.35 or 2.4% for FY 2013-14. This rate is proposed to remain the same at $6.35 for FY 2014-15. 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 2014-15 amount to approximately $3.9 million. Other revenues include $.3 million from surface water maintenance contracts, $.5 million from grants, and $.2 million of miscellaneous income. These revenues provide 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.

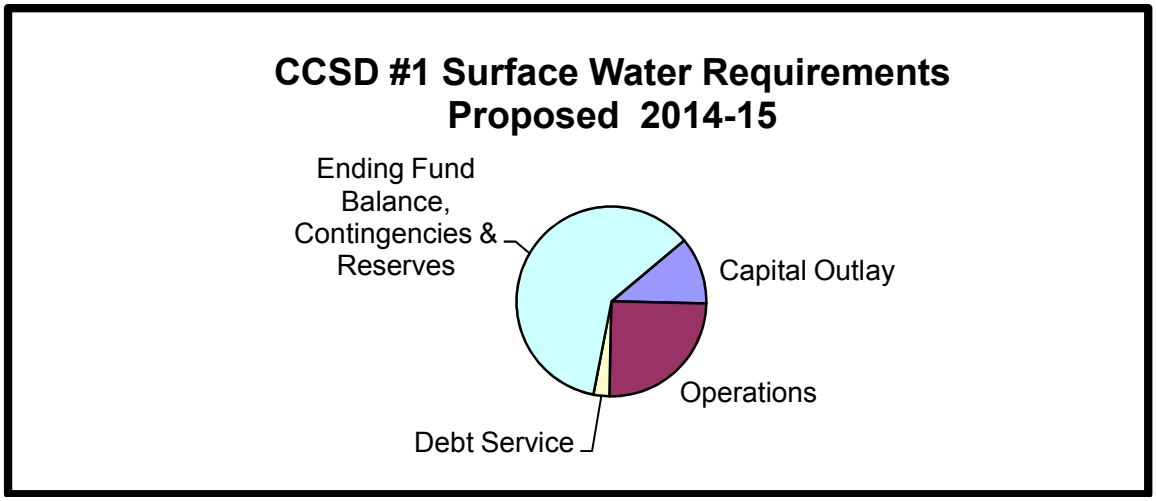
The beginning balance in the Construction Fund is estimated at $3.8 million. No transfer is proposed from the operating fund for FY 2014-15

Approximately $95 thousand in revenue is expected from SDCs. This is a slight increase in the amount budgeted for FY 2013-14, due to an increase in construction in the District.

REQUIREMENTS

Total requirements for the service area are proposed at approximately $14.0 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 $5.5 million for FY 2014-15. Operating expenditures in FY 2014-15 are proposed at approximately $3.5 million, approximately $.8 million less than the amount budgeted for FY 2013-14.



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 $5.1 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 Construction 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 $1.2 million for FY 2014-15 and includes Rock Creek restoration, the Carli Regional Water Quality Facility, infrastructure replacement and enhancements to improve flow control and water quality, and other small projects. Approximately $2.6 million is proposed for contingencies and ending balances and to act as a reserve for future capital improvements.

In the Systems Development Charge Fund, $.4 million is proposed as capital outlay for the Sunrise Corridor development response and other infrastructure enhancement. The SDC fund has approximately $.7 million proposed for contingencies 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

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING BALANCE	2,955,631	2,765,111	2,864,180	2,951,828	4,121,059
SALES AND SERVICES					
SERVICE CHARGES	3,762,506	3,920,412	4,078,567	4,090,229	4,138,738
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	12,389	195,367	50,000	20,000	530,000
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	12,296	15,919	14,320	14,759	20,605
MISCELLANEOUS	216,096	197,052	125,000	201,562	200,000
TOTAL RESOURCES	**6,958,918**	**7,093,861**	**7,132,067**	**7,278,378**	**9,010,402**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	33,685	42,150	37,812	28,512	40,831
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	6,186	3,690	9,756	1,210	6,622
424000 REPAIRS AND MAINTENANCE SUPPLIES	30,134	21,550	11,971	5,400	11,279
425000 SMALL TOOLS AND EQUIPMENT	7,521	2,069	3,235	2,125	3,150
427000 SLUDGE REMOVAL EXPENSE	252	360	0	1,000	1,500
428000 PERMIT FEES	4,625	7,397	8,000	5,541	9,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	0	0	0	0	4,000
431200 MANAGEMENT CONSULTANT	78,551	44,093	10,000	5,400	0
431340 ENGINEERING	27,701	318,198	125,000	180,000	125,000
431350 ENVIRONMENTAL	0	490,513	198,000	40,000	198,000
431400 LEGAL	153,978	39,521	25,850	13,700	11,145
431500 MEDICAL	168	0	560	0	449
431600 FINANCIAL SERVICES	28,495	65,557	45,000	55,000	63,000
431700 MISC PROFESSIONAL SERVICES	606,836	189,512	44,870	48,000	5,000
431740 INFORMATION SERV (DATA PROC)	100,438	24,269	77,760	37,000	59,094
431750 LABORATORY SERVICES	40,255	46,605	89,890	33,400	38,500
431800 BUILDINGS AND GROUNDS	0	0	705	5,000	333
431910 WES LABOR	1,663,131	1,623,590	1,932,128	1,370,000	1,503,252
431920 DTD	10,304	13,788	15,000	2,400	20,000
431929 OTHER COUNTY	380,269	318,243	493,306	343,000	337,660
432000 COMMUNICATIONS	26,516	14,036	185,008	80,600	206,640

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
433000 TRAVEL	1,515	3,953	2,369	320	1,209
434000 PRINTING AND BINDING	12,506	4,027	22,748	4,000	22,325
435000 INSURANCE EXPENSE	15,928	14,460	10,540	12,152	12,755
436000 UTILITIES	1,435	500	2,007	3,200	2,110
437000 REPAIRS AND MAINTENANCE	64,466	12,586	49,081	7,000	46,500
438000 FACILITIES AND EQUIPMENT RENTAL	126,854	223,943	257,024	169,092	180,030
439000 MISCELLANEOUS CHARGES	35,231	15,557	386,791	159,634	372,505
439920 INTERAGENCY COORDINATION	242,829	222,138	197,670	165,000	203,000
TOTAL OM&R	**3,699,809**	**3,762,305**	**4,242,081**	**2,777,686**	**3,484,889**
TRANSFERS					
CONSTRUCTION FUND	0	0	0	0	0
DEBT SERVICE FUNDS					
REVENUE BONDS	379,052	379,728	379,633	379,633	378,742
TOTAL TRANSFERS	**379,052**	**379,728**	**379,633**	**379,633**	**378,742**
CONTINGENCY	0	0	707,013	0	580,815
ENDING FUND BALANCE	2,880,057	2,951,828	1,803,340	4,121,059	4,565,956
TOTAL REQUIREMENTS	**6,958,918**	**7,093,861**	**7,132,067**	**7,278,378**	**9,010,402**

REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			109,921	135	11,693
BIOSOLIDS			0	0	0
CAPACITY MANAGEMENT			5,089	0	0
DISTRICT SUPPORT			1,315,731	1,398,766	1,436,765
ENERGY / REUSE			0	0	0
OPERATIONS			236,837	134,533	155,876
REGULATORY			44,084	50	22,232
SURFACE WATER			2,530,419	1,244,202	1,858,323
TOTAL			**4,242,081**	**2,777,686**	**3,484,889**

USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	48,875	49,730	50,239	50,350	50,854
MONTHLY SERVICE CHARGE	6.00	6.20	6.35	6.35	**6.35**
MONTHLY O&M COST/ESU	6.31	6.30	7.04	4.60	5.71

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
SYSTEM DEVELOPMENT CHARGE FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING SDC BALANCE	1,423,165	1,128,449	1,218,881	1,230,302	1,029,454
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGES	100,245	95,013	71,750	93,000	95,000
INTEREST INCOME	6,959	6,840	6,094	6,152	5,147
MISCELLANEOUS	0	0	0	0	0
TOTAL RESOURCES	**1,530,369**	**1,230,302**	**1,296,725**	**1,329,454**	**1,129,601**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	400,000	0	300,000	300,000	400,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**400,000**	**0**	**300,000**	**300,000**	**400,000**
CONTINGENCY	0	0	75,000	0	100,000
ENDING FUND BALANCE	1,130,369	1,230,302	921,725	1,029,454	629,601
TOTAL REQUIREMENTS	**1,530,369**	**1,230,302**	**1,296,725**	**1,329,454**	**1,129,601**
CAPITAL OUTLAY DETAIL					
Regional Decant Facility	400,000				
Sunrise Corridor Development Response			100,000	100,000	200,000
Infrastructure/Asset Enhancement			200,000	200,000	200,000
Total	**400,000**	**0**	**300,000**	**300,000**	**400,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT CONSTRUCTION FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	5,744,066	5,389,205	4,947,695	5,010,981	3,794,036
TRANSFER FROM SURFACE WATER GENERAL FUND	0	0	0	0	0
INTEREST INCOME	23,043	30,350	24,738	25,055	18,970
TOTAL RESOURCES	**5,767,109**	**5,419,555**	**4,972,433**	**5,036,036**	**3,813,006**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	481,840	408,574	1,800,000	1,160,000	1,200,000
EQUIPMENT	0	0	82,000	82,000	0
TOTAL CAPITAL OUTLAY	**481,840**	**408,574**	**1,882,000**	**1,242,000**	**1,200,000**
CONTINGENCY	0	0	450,000	0	300,000
ENDING FUND BALANCE	5,285,269	5,010,981	2,640,433	3,794,036	2,313,006
TOTAL REQUIREMENTS	**5,767,109**	**5,419,555**	**4,972,433**	**5,036,036**	**3,813,006**

CAPITAL OUTLAY DETAIL					
Echo Valley Wetland Restoration		22,616	700,000	250,000	
Priority Reach Restoration Projects			100,000	60,000	100,000
Rock Creek Restoration		43,191	100,000	50,000	350,000
Three Creeks Regional Facility Design			100,000	100,000	100,000
Tri-City WWTP - Low Impact Development Demo Garden		9,575	100,000		
Carli Property Regional Water Quality Facility	108,293	9	300,000	300,000	250,000
Regional Water Quality Facilities			200,000	200,000	200,000
Major Storm Sewer Outfall Improvements					
Storm Conveyance System Improvements	47,217	128,592			
Permit Requirements	73,866	179,476			
Detention/WQ/Flow Control Program	157,578				
Wetlands/Stream Channel Enhancement					
Development Support					
Infrastructure & Asset Enhancement	65,919				
Regional Decant Facility					
Regional Retention Facility					
Property Acquisition					
Equipment			82,000	82,000	
Other Small Projects	28,967	25,115	200,000	200,000	200,000
Total	**481,840**	**408,574**	**1,882,000**	**1,242,000**	**1,200,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

STATE LOAN FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	114,750	1,312,566	1,328,196	1,320,221	3,101,822
TRANSFER FROM SEWER GENERAL FUND	221,300	219,080	911,373	911,373	679,825
ASSESSMENT PRINCIPAL	1,198,750	0	0	1,600,000	300,000
ASSESSMENT INTEREST	0	0	0	175,000	100,000
INTEREST INCOME	5,544	7,656	6,641	6,601	15,509
TOTAL RESOURCES	**1,540,344**	**1,539,302**	**2,246,210**	**4,013,195**	**4,197,156**
REQUIREMENTS					
PRINCIPAL PAYMENTS					
R22401	186,992	194,756	202,843	202,843	211,265
R06224	0	0	106,208	106,208	106,208
R22403	0	0	141,582	141,582	289,074
	186,992	194,756	450,633	450,633	606,547
INTEREST PAYMENTS					
R22401	31,763	24,325	15,741	15,741	7,069
R06224	0	0	5,045	5,045	9,559
R22403	0	0	439,954	439,954	222,166
	31,763	24,325	460,740	460,740	238,794
RESERVE REQUIREMENTS					
R22401	108,422	108,422	108,346	108,346	108,346
R06224	0	0	53,104	53,104	53,104
R22403	0	0	234,978	234,978	234,978
	108,422	108,422	396,428	396,428	396,428
ENDING FUND BALANCE	1,213,167	1,211,799	938,409	2,705,394	2,955,387
TOTAL REQUIREMENTS	**1,540,344**	**1,539,302**	**2,246,210**	**4,013,195**	**4,197,156**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

REVENUE BOND FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	8,813,570	8,649,562	8,995,226	8,570,278	8,426,506
TRANSFER FROM SEWER GENERAL FUND	7,541,807	7,559,962	7,559,813	7,559,813	7,543,440
TRANSFER FROM SURFACE WATER GENERAL FUND	395,340	379,728	379,633	379,633	378,742
PRINCIPAL COLLECTIONS	0	0	0	10,000	10,000
INTEREST COLLECTIONS	15,379	47,773	9,000	5,000	5,000
INTEREST INCOME	53,629	80,395	44,976	42,851	42,133
TOTAL RESOURCES	**16,819,725**	**16,717,420**	**16,988,648**	**16,567,575**	**16,405,821**
REQUIREMENTS					
PRINCIPAL PAYMENTS					
2002A	140,000	140,000	140,000	140,000	140,000
2002B	955,000	990,000	1,025,000	1,025,000	1,060,000
2009A	935,000	965,000	995,000	995,000	1,030,000
2009B	1,130,000	1,160,000	1,200,000	1,200,000	1,235,000
2010	235,000	650,000	665,000	665,000	680,000
	3,395,000	3,905,000	4,025,000	4,025,000	4,145,000
INTEREST PAYMENTS					
2002A	(343,123)	67,450	61,623	61,623	55,638
2002B	125,229	92,155	56,884	56,884	19,345
2009A	1,477,793	1,453,968	1,429,543	1,429,543	1,404,143
2009B	1,751,800	1,717,450	1,670,050	1,670,050	1,609,175
2010	1,327,326	911,119	897,969	897,969	884,519
	4,339,025	4,242,142	4,116,069	4,116,069	3,972,820
RESERVES					
2002A	978,000	838,000	586,927	587,927	400,289
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
	8,408,972	8,268,972	8,017,899	8,018,899	7,831,261
ENDING FUND BALANCE	676,728	301,306	829,680	407,607	456,740
TOTAL REQUIREMENTS	**16,819,725**	**16,717,420**	**16,988,648**	**16,567,575**	**16,405,821**

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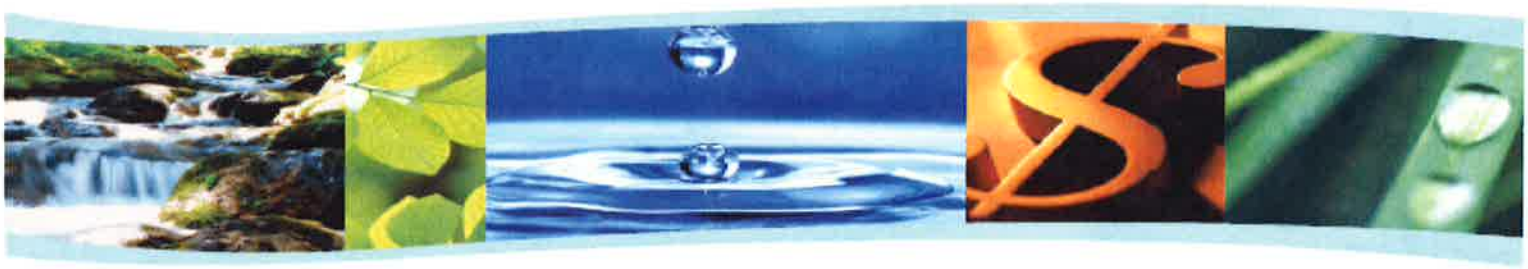
State Budget Forms
Clackamas County
Service District No. 1



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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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	6,218,661	2,589,820	4,057,333	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,492,978	1,492,978	1,492,978	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	256,239	103,363	20,287	4. INTEREST	7,465	7,465	7,465	4
5				5. OTHER RESOURCES				5
6	16,254,013	16,886,603	17,173,794	6. MONTHLY SERVICE CHARGE REVENUE	18,243,150	18,243,150	18,243,150	6
7	2,794,416	4,008,490	4,120,602	7. OPERATION PAYMENTS-CITIES	4,333,896	4,333,896	4,333,896	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9			2,600	9. RENTAL INCOME	2,600	2,600	2,600	9
10	877,071	1,069,470	800,000	10. MISCELLANEOUS INCOME	918,000	918,000	918,000	10
11	1,404	70,193	5,000	11. CONNECTION CHARGE REVENUE	5,000	5,000	5,000	11
12	129,796	53,080	125,000	12. SPECIAL CONNECTION CHARGE REVENUE	100,000	100,000	100,000	12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14		1,136,877	342,428	14. PRINCIPAL NON-BONDED INSTALLMENT	20,000	20,000	20,000	14
15	36,751	26,376	330,185	15. INTEREST NON-BONDED INSTALLMENT	10,000	10,000	10,000	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		344,000	22. TRANSFER FROM CLACKAMAS COUNTY	244,000	244,000	244,000	22
23				23				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	27,991,555	25,944,272	27,321,229	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	25,377,089	25,377,089	25,377,089	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	27,991,555	25,944,272	27,321,229	**32. TOTAL RESOURCES**	25,377,089	25,377,089	25,377,089	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			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	10,172,518	10,841,365	12,407,159	1.	13,123,088	13,123,088	13,123,088	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	10,172,518	10,841,365	12,407,159	7. TOTAL MATERIALS AND SERVICES	13,123,088	13,123,088	13,123,088	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	7,779,395	7,779,042	8,471,186	2. TO DEBT SERVICE FUNDS	8,223,265	8,223,265	8,223,265	2
3	4,000,000	4,000,000	3,000,000	3. TO OTHER FUNDS	1,500,000	1,500,000	1,500,000	3
4			2,067,860	4. GENERAL OPERATING CONTINGENCY	1,500,000	1,500,000	1,500,000	4
5	11,779,395	11,779,042	13,539,046	5. TOTAL TRANSFERS & CONTINGENCY	11,223,265	11,223,265	11,223,265	5
	21,951,913	22,620,407	25,946,205	**TOTAL EXPENDITURES**	24,346,353	24,346,353	24,346,353	
	6,039,642	3,323,865	1,375,024	**UNAPPROPRIATED ENDING FUND BALANCE**	1,030,736	1,030,736	1,030,736	
	27,991,555	25,944,272	27,321,229	**TOTAL**	25,377,089	25,377,089	25,377,089	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	5,875,401	6,421,656	7,065,081	3. WES SERVICES			7,286,139	7,286,139	7,286,139	3
4	1,135,228	1,117,807	1,444,787	4. OTHER COUNTY SERVICES			1,489,114	1,489,114	1,489,114	4
5	701,921	665,855	1,323,658	5. PROFESSIONAL SERVICES			1,293,884	1,293,884	1,293,884	5
6	193,572	210,301	289,360	6. MISCELLANEOUS SERVICES			359,505	359,505	359,505	6
7	7,906,122	8,415,619	10,122,886	7. TOTAL SERVICES			10,428,642	10,428,642	10,428,642	7
8										8
9	976,430	1,021,081	1,023,457	9. SUPPLIES			1,063,093	1,063,093	1,063,093	9
10	778,168	828,335	260,000	10. SLUDGE DISPOSAL			583,000	583,000	583,000	10
11	813,341	799,241	851,105	11. UTILITIES			835,273	835,273	835,273	11
12	600,640	569,564	829,335	12. MISCELLANEOUS EXPENSE			789,468	789,468	789,468	12
13	(902,183)	(792,475)	(679,624)	13. ALLOCATED OVERHEAD			(576,388)	(576,388)	(576,388)	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	10,172,518	10,841,365	12,407,159	31. TOTAL EXPENDITURES			13,123,088	13,123,088	13,123,088	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	10,172,518	10,841,365	12,407,159	**TOTAL**	0		13,123,088	13,123,088	13,123,088	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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

FORM LB-20

SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	3,730,938	3,246,296	4,504,166	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	6,439,180	6,439,180	6,439,180	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	23,267	27,067	22,521	4. INTEREST	32,196	32,196	32,196	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	3,195,521	3,268,592	2,310,000	11. CONNECTION CHARGE REVENUE	3,580,416	3,580,416	3,580,416	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	6,949,726	6,541,955	6,836,687	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	10,051,792	10,051,792	10,051,792	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,949,726	6,541,955	6,836,687	**32. TOTAL RESOURCES**	10,051,792	10,051,792	10,051,792	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							
	ACTUAL		ADOPTED BUDGET	EXPENDITURE DESCRIPTION	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	2,498,815	2,497,000	756,000	1.	492,000	492,000	492,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,498,815	2,497,000	756,000	7. TOTAL CAPITAL OUTLAY	492,000	492,000	492,000	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS	0	0	0	2
3				3. TO OTHER FUNDS	0	0	0	3
4			189,000	4. GENERAL OPERATING CONTINGENCY	123,000	123,000	123,000	4
5	0	0	189,000	5. TOTAL TRANSFERS & CONTINGENCY	123,000	123,000	123,000	5
	2,498,815	2,497,000	945,000	**TOTAL EXPENDITURES**	615,000	615,000	615,000	
	4,450,911	4,044,955	5,891,687	**UNAPPROPRIATED ENDING FUND BALANCE**	9,436,792	9,436,792	9,436,792	
	6,949,726	6,541,955	6,836,687	**TOTAL**	10,051,792	10,051,792	10,051,792	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1		917,031	206,000	1. LAND			292,000	292,000	292,000	1
2				2.						2
3			350,000	3. BUILDINGS						3
4				4.						4
5				5. TREATMENT PLANT						5
6				6.						6
7			200,000	7. PUMP STATIONS			200,000	200,000	200,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	2,498,815	1,579,969		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	2,498,815	2,497,000	756,000	31. TOTAL EXPENDITURES			492,000	492,000	492,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,498,815	2,497,000	756,000	**TOTAL**	0		492,000	492,000	492,000	

RESOURCES

FORM LB-20

SANITARY SEWER CONSTRUCTION FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	18,282,737	11,750,747	8,394,809	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	11,487,905	11,487,905	11,487,905	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	39,882	80,751	41,974	4. INTEREST	57,440	57,440	57,440	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10	227,352	180,530	2,000	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 GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18	2,860,053	482,052		18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22	4,000,000	4,000,000	3,000,000	22. TRANSFER FROM GENERAL FUND	1,500,000	1,500,000	1,500,000	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	25,410,024	16,494,080	11,438,783	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	13,045,345	13,045,345	13,045,345	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	25,410,024	16,494,080	11,438,783	**32. TOTAL RESOURCES**	13,045,345	13,045,345	13,045,345	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							
	ACTUAL		ADOPTED BUDGET	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	17,202,696	3,712,085	6,013,000	1.	10,591,947	10,591,947	10,591,947	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	17,202,696	3,712,085	6,013,000	7. TOTAL CAPITAL OUTLAY	10,591,947	10,591,947	10,591,947	7
				TRANSFERRED TO OTHER FUNDS				
1	200,000	200,000	600,000	1. RESERVE FOR CAPITAL IMPROVEMENT	0	0	0	1
2		0	0	2. TO DEBT SERVICE FUNDS	0	0	0	2
3		0	0	3. TO OTHER FUNDS	0	0	0	3
4			1,503,250	4. GENERAL OPERATING CONTINGENCY	500,000	500,000	500,000	4
5	200,000	200,000	2,103,250	5. TOTAL TRANSFERS & CONTINGENCY	500,000	500,000	500,000	5
	17,402,696	3,912,085	8,116,250	**TOTAL EXPENDITURES**	11,091,947	11,091,947	11,091,947	
	8,007,328	12,581,995	3,322,533	**UNAPPROPRIATED ENDING FUND BALANCE**	1,953,398	1,953,398	1,953,398	
	25,410,024	16,494,080	11,438,783	**TOTAL**	13,045,345	13,045,345	13,045,345	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. LAND						1
2				2.						2
3			250,000	3. BUILDINGS						3
4				4.						4
5	1,060,336	2,275,716	4,531,000	5. TREATMENT PLANT			5,910,620	5,910,620	5,910,620	5
6				6.						6
7			552,000	7. PUMP STATIONS			4,300,000	4,300,000	4,300,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	3,529,429	694,383	280,000	11. TRUNKS & INTERCEPTORS			23,000	23,000	23,000	11
12				12.						12
13	68,884	574,922	400,000	13. EQUIPMENT CAPITAL			358,327	358,327	358,327	13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17	12,544,047	167,064		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	17,202,696	3,712,085	6,013,000	31. TOTAL EXPENDITURES			10,591,947	10,591,947	10,591,947	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	17,202,696	3,712,085	6,013,000	**TOTAL**	0		10,591,947	10,591,947	10,591,947	

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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	2,955,631	2,765,111	2,864,180	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,121,059	4,121,059	4,121,059	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	12,296	15,919	14,320	4. INTEREST	20,605	20,605	20,605	4
5				5. OTHER RESOURCES				5
6	3,762,506	3,920,412	4,078,567	6. MONTHLY SERVICE CHARGE REVENUE	4,138,738	4,138,738	4,138,738	6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10	216,096	197,052	125,000	10. MISCELLANEOUS INCOME	200,000	200,000	200,000	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	12,389	195,367	50,000	16. STATE GRANT (DEQ)	530,000	530,000	530,000	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	6,958,918	7,093,861	7,132,067	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	9,010,402	9,010,402	9,010,402	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,958,918	7,093,861	7,132,067	**32. TOTAL RESOURCES**	9,010,402	9,010,402	9,010,402	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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	3,699,809	3,762,305	4,242,081	1.	3,484,889	3,484,889	3,484,889	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	3,699,809	3,762,305	4,242,081	7. TOTAL MATERIALS AND SERVICES	3,484,889	3,484,889	3,484,889	7
				CAPITAL OUTLAY				
1				1.	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	379,052	379,728	379,633	2. TO DEBT SERVICE FUNDS	378,742	378,742	378,742	2
3				3. TO OTHER FUNDS				3
4			707,013	4. GENERAL OPERATING CONTINGENCY	580,815	580,815	580,815	4
5	379,052	379,728	1,086,646	5. TOTAL TRANSFERS & CONTINGENCY	959,557	959,557	959,557	5
	4,078,861	4,142,033	5,328,727	**TOTAL EXPENDITURES**	4,444,446	4,444,446	4,444,446	
	2,880,057	2,951,828	1,803,340	**UNAPPROPRIATED ENDING FUND BALANCE**	4,565,956	4,565,956	4,565,956	
	6,958,918	7,093,861	7,132,067	**TOTAL**	9,010,402	9,010,402	9,010,402	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	1,703,386	1,670,195	2,022,018	3. WES SERVICES			1,541,752	1,541,752	1,541,752	3
4	491,011	356,300	586,066	4. OTHER COUNTY SERVICES			416,754	416,754	416,754	4
5	895,729	1,147,394	449,280	5. PROFESSIONAL SERVICES			406,594	406,594	406,594	5
6	26,516	14,036	185,712	6. MISCELLANEOUS SERVICES			206,973	206,973	206,973	6
7	3,116,642	3,187,925	3,243,076	7. TOTAL SERVICES			2,572,073	2,572,073	2,572,073	7
8										8
9	77,526	69,459	62,773	9. SUPPLIES			61,883	61,883	61,883	9
10	252	360	0	10. SLUDGE DISPOSAL			1,500	1,500	1,500	10
11	1,435	500	2,007	11. UTILITIES			2,110	2,110	2,110	11
12	386,346	61,815	681,245	12. MISCELLANEOUS EXPENSE			673,168	673,168	673,168	12
13	117,608	442,246	252,980	13. ALLOCATED OVERHEAD			174,155	174,155	174,155	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	3,699,809	3,762,305	4,242,081	31. TOTAL EXPENDITURES			3,484,889	3,484,889	3,484,889	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	3,699,809	3,762,305	4,242,081	**TOTAL**	0		3,484,889	3,484,889	3,484,889	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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

FORM LB-20

SURFACE WATER
SYSTEM DEVELOPMENT CHARGE FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	1,423,165	1,128,449	1,218,881	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,029,454	1,029,454	1,029,454	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	6,959	6,840	6,094	4. INTEREST	5,147	5,147	5,147	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	100,245	95,013	71,750	11. CONNECTION CHARGE REVENUE	95,000	95,000	95,000	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. FROM OTHER ENTITIES				28
29	1,530,369	1,230,302	1,296,725	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,129,601	1,129,601	1,129,601	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,530,369	1,230,302	1,296,725	**32. TOTAL RESOURCES**	1,129,601	1,129,601	1,129,601	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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	400,000	0	300,000	1.	400,000	400,000	400,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	400,000	0	300,000	7. TOTAL CAPITAL OUTLAY	400,000	400,000	400,000	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			75,000	4. GENERAL OPERATING CONTINGENCY	100,000	100,000	100,000	4
5	0	0	75,000	5. TOTAL TRANSFERS & CONTINGENCY	100,000	100,000	100,000	5
	400,000	0	375,000	**TOTAL EXPENDITURES**	500,000	500,000	500,000	
	1,130,369	1,230,302	921,725	**UNAPPROPRIATED ENDING FUND BALANCE**	629,601	629,601	629,601	
	1,530,369	1,230,302	1,296,725	**TOTAL**	1,129,601	1,129,601	1,129,601	

FORM LB-31

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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	

FORM LB-31

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. LAND						1
2				2.						2
3				3. BUILDINGS						3
4				4.						4
5	400,000	0	300,000	5. TREATMENT PLANT			400,000	400,000	400,000	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	400,000	0	300,000	31. TOTAL EXPENDITURES			400,000	400,000	400,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	400,000	0	300,000	**TOTAL**	0		400,000	400,000	400,000	

RESOURCES

FORM LB-20

SURFACE WATER CONSTRUCTION FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	5,744,066	5,389,205	4,947,695	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	3,794,036	3,794,036	3,794,036	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	23,043	30,350	24,738	4. INTEREST	18,970	18,970	18,970	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	5,767,109	5,419,555	4,972,433	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	3,813,006	3,813,006	3,813,006	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	5,767,109	5,419,555	4,972,433	**32. TOTAL RESOURCES**	3,813,006	3,813,006	3,813,006	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 ACTUAL: SECOND PRECEDING YEAR 2011-2012	HISTORICAL DATA ACTUAL: FIRST PRECEDING YEAR 2012-2013	ADOPTED BUDGET THIS YEAR 2013-2014	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015: PROPOSED BY BUDGET OFFICER	BUDGET FOR NEXT YEAR 2014-2015: APPROVED BY BUDGET COMMITTEE	BUDGET FOR NEXT YEAR 2014-2015: ADOPTED BY GOVERNING BODY	
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
				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	481,840	408,574	1,882,000	1.	1,200,000	1,200,000	1,200,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	481,840	408,574	1,882,000	7. TOTAL CAPITAL OUTLAY	1,200,000	1,200,000	1,200,000	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			450,000	4. GENERAL OPERATING CONTINGENCY	300,000	300,000	300,000	4
5	0	0	450,000	5. TOTAL TRANSFERS & CONTINGENCY	300,000	300,000	300,000	5
	481,840	408,574	2,332,000	**TOTAL EXPENDITURES**	1,500,000	1,500,000	1,500,000	
	5,285,269	5,010,981	2,640,433	**UNAPPROPRIATED ENDING FUND BALANCE**	2,313,006	2,313,006	2,313,006	
	5,767,109	5,419,555	4,972,433	**TOTAL**	3,813,006	3,813,006	3,813,006	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1	108,293			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	373,547	408,574	1,800,000	11. TRUNKS & INTERCEPTORS			1,200,000	1,200,000	1,200,000	11
12				12.						12
13			82,000	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	481,840	408,574	1,882,000	31. TOTAL EXPENDITURES			1,200,000	1,200,000	1,200,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	481,840	408,574	1,882,000	**TOTAL**	0		1,200,000	1,200,000	1,200,000	

BONDED DEBT PAYMENTS ARE FOR:
STATE LOAN

BONDED DEBT
RESOURCES AND REQUIREMENTS

FORM LB-35

DEBT SERVICE - STATE LOAN
FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

	HISTORICAL DATA							
	ACTUAL		ADOPTED BUDGET	**DESCRIPTION OF**		**BUDGET FOR NEXT YEAR 2014-2015**		
	SECOND PRECEDING 2011-2012	FIRST PRECEDING 2012-2013	THIS YEAR 2013-2014	**RESOURCES AND REQUIREMENTS**		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				RESOURCES					
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BEGINNING FUND BALANCE:		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1				1. CASH ON HAND*(CASH BASIS), OR					1
2	114,750	1,312,566	1,328,196	2. WORKING CAPITAL(ACCRUAL BASIS)		3,101,822	3,101,822	3,101,822	2
3				3. PRINCIPAL COLLECTIONS		300,000	300,000	300,000	3
4				4. INTEREST COLLECTIONS		100,000	100,000	100,000	
5	5,544	7,656	6,641	5. EARNINGS FROM TEMPORARY INVESTMENTS		15,509	15,509	15,509	4
6	221,300	219,080	911,373	6. TRANSFERRED FROM OTHER FUNDS		679,825	679,825	679,825	5
7	1,198,750		0	7. TRANSFERRED FROM DEVELOPMENT AGENCY					6
8	1,540,344	1,539,302	2,246,210	8. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		4,197,156	4,197,156	4,197,156	7
9	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0	9. TAXES NECESSARY TO BALANCE		0	0	0	8
10			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	10. TAXES COLLECTED IN YEAR LEVIED		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	9
	1,540,344	1,539,302	2,246,210	**TOTAL RESOURCES**		4,197,156	4,197,156	4,197,156	
				REQUIREMENTS					
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND PRINCIPAL PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	186,992	194,756	202,843	1. STATE LOAN R22401	09/01/14, 03/01/15	211,265	211,265	211,265	1
2			106,208	2. STATE LOAN R06224	09/01/14, 03/01/15	106,208	106,208	106,208	2
3			141,582	3. STATE LOAN R22403	09/01/14, 03/01/15	289,074	289,074	289,074	3
4	186,992	194,756	450,633	4. TOTAL PRINCIPAL		606,547	606,547	606,547	4
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND INTEREST PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	31,763	24,325	15,741	1. STATE LOAN R22401	09/01/14, 03/01/15	7,069	7,069	7,069	1
2			5,045	2. STATE LOAN R06224	09/01/14, 03/01/15	9,559	9,559	9,559	2
3			439,954	3. STATE LOAN R22403	09/01/14, 03/01/15	222,166	222,166	222,166	3
4	31,763	24,325	460,740	4. TOTAL INTEREST		238,794	238,794	238,794	4
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	108,346	1. RESERVE REQUIREMENT	R22401	108,346	108,346	108,346	1
2	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	53,104	2. RESERVE REQUIREMENT	R06224	53,104	53,104	53,104	2
3	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	234,978	3. RESERVE REQUIREMENT	R22403	234,978	234,978	234,978	3
4	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		4.					4
5.	1,321,589	1,320,221	938,409	5. TOTAL UAPPROPRIATED ENDING FUND BALANCE		2,955,387	2,955,387	2,955,387	5
	1,540,344	1,539,302	2,246,210	**TOTAL REQUIREMENTS**		4,197,156	4,197,156	4,197,156	

BONDED DEBT PAYMENTS ARE FOR:
REVENUE BONDS

BONDED DEBT
RESOURCES AND REQUIREMENTS

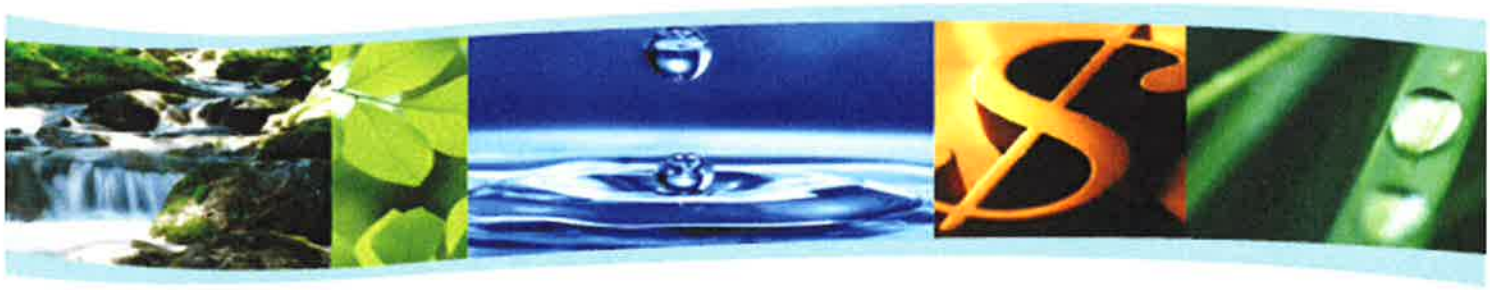
FORM LB-35

DEBT SERVICE - REVENUE BONDS
FUND

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

	HISTORICAL DATA					BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET	DESCRIPTION OF					
	SECOND PRECEDING 2011-2012	FIRST PRECEDING 2012-2013	THIS YEAR 2013-2014	RESOURCES AND REQUIREMENTS		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				RESOURCES					
				BEGINNING FUND BALANCE:					
1				1. CASH ON HAND*(CASH BASIS), OR					1
2	8,813,570	8,649,562	8,995,226	2. WORKING CAPITAL(ACCRUAL BASIS)		8,426,506	8,426,506	8,426,506	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD					3
4	53,629	80,395	44,976	4. EARNINGS FROM TEMPORARY INVESTMENTS		42,133	42,133	42,133	4
5	7,937,147	7,939,690	7,939,446	5. TRANSFERRED FROM OTHER FUNDS		7,922,182	7,922,182	7,922,182	5
6				6. PROCEEDS FROM ADVANCE REFUNDING					6
				7. PRINCIPAL COLLECTIONS		10,000	10,000	10,000	
	15,379	47,773	9,000	8. INTEREST COLLECTIONS		5,000	5,000	5,000	
7	16,819,725	16,717,420	16,988,648	10. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		16,405,821	16,405,821	16,405,821	7
8				11. TAXES NECESSARY TO BALANCE					8
9				12. TAXES COLLECTED IN YEAR LEVIED					9
	16,819,725	16,717,420	16,988,648	**TOTAL RESOURCES**		16,405,821	16,405,821	16,405,821	
				REQUIREMENTS					
				BOND PRINCIPAL PAYMENTS					
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	140,000	140,000	140,000	1. 2002A 06/04/02	12/01/14	140,000	140,000	140,000	1
2	955,000	990,000	1,025,000	2. 2002B 09/19/02	12/01/14	1,060,000	1,060,000	1,060,000	2
3	935,000	965,000	995,000	3. 2009A 03/04/09	12/01/14	1,030,000	1,030,000	1,030,000	3
4	1,130,000	1,160,000	1,200,000	4. 2009B 11/24/09	12/01/14	1,235,000	1,235,000	1,235,000	4
5	235,000	650,000	665,000	5. 2010 12/22/10	12/01/14	680,000	680,000	680,000	5
6	3,395,000	3,905,000	4,025,000	6. TOTAL PRINCIPAL		4,145,000	4,145,000	4,145,000	6
				BOND INTEREST PAYMENTS					
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	(343,123)	67,450	61,623	1. 2002A 06/04/02	12/01/14, 06/01/15	55,638	55,638	55,638	1
2	125,229	92,155	56,884	2. 2002B 09/19/02	12/01/14, 06/01/15	19,345	19,345	19,345	2
3	1,477,793	1,453,968	1,429,543	3. 2009A 03/04/09	12/01/14, 06/01/15	1,404,143	1,404,143	1,404,143	3
4	1,751,800	1,717,450	1,670,050	4. 2009B 11/24/09	12/01/14, 06/01/15	1,609,175	1,609,175	1,609,175	4
5	1,327,326	911,119	897,969	5. 2010 12/22/10	12/01/14, 06/01/15	884,519	884,519	884,519	5
6	4,339,025	4,242,142	4,116,069	6. TOTAL INTEREST		3,972,820	3,972,820	3,972,820	6
				UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR					
1			586,927	1. Reserve 2002A		400,289	400,289	400,289	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	9,085,700	8,570,278	829,680	5. UNAPPROPRIATED ENDING FUND BALANCE		456,740	456,740	456,740	
	16,819,725	16,717,420	16,988,648	**TOTAL REQUIREMENTS**		16,405,821	16,405,821	16,405,821	

Tri-City Service District



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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 2014-15 of 9.5%. The existing wholesale rate of $17.35 per EDU per month is proposed to increase to $19.00 per EDU per month for FY 2014-15. A $2.00 per EDU per month or 13.0% increase was implemented in FY 2013-14.

The District also has a small number of retail customers. The retail rate is currently $27.00 per EDU per month, and is proposed to increase to $28.25 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 $56,000 annually for debt service.

Future maturities are as follows:

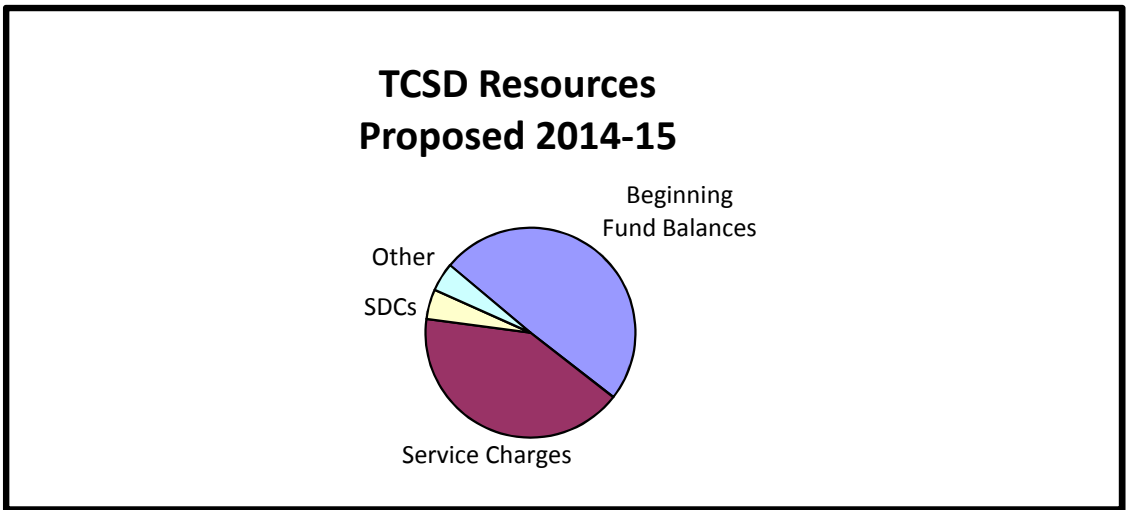
Fiscal Year	Principal	Interest	Admin. Fees	Total
2015	52,322	3,733	404	56,459
2016	54,426	1,630	137	56,193
	$ 106,748	$ 5,363	$ 541	$ 112,652

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



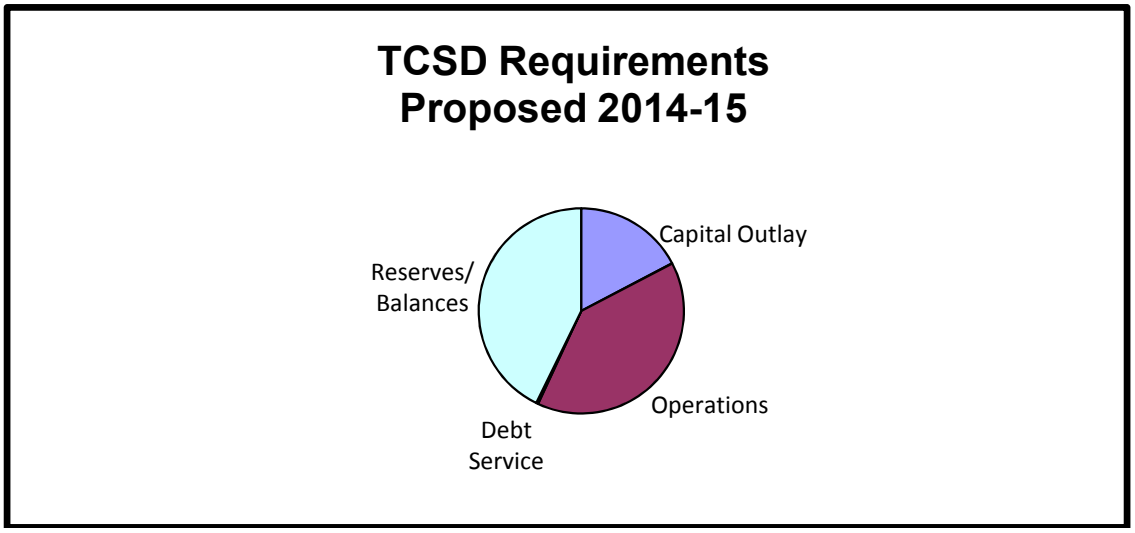
Total resources for the District are budgeted to be approximately $17.1 million; up from $15.8 million budgeted for FY 2013-14. The increase is due to higher beginning fund balance, system development charge (SDC) revenue, and increased service charges in FY 2014-15.

Approximately $7.2 million is expected from monthly service charges, $.8 million more than the amount budgeted for FY 2013-14. 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 rate adjustment for FY 2014-15 is to a fee of $19.00 per EDU per month from the current rate of $17.35 per EDU per month or a 9.5% increase. 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. TCSD is also preparing for the need to issue bonds in the near future to finance its capital improvement plan.

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

Approximately $.8 million is expected from System Development Charges (SDCs) in FY 2014-15. This revenue is higher in comparison to the amount budgeted in FY 2013-14 due to customer growth in the District. These funds are used to pay for capital improvements related to growth in the District. The SDC rate is $2,020 per EDU.

REQUIREMENTS



Total requirements for the District are proposed at $17.1 million, up from $15.8 million budgeted for FY 2013-14. Capital outlay is proposed at $2.9 million for FY 2014-15, an increase from the $2.3 proposed in FY 2013-14. Reserves, contingencies, and ending balances are proposed at $7.3 million for FY 2014-15, up from the $7.0 proposed for FY 2013-14. Ending balances are up primarily in the Construction Fund.

Budgeted operations and maintenance expenditures for FY 2014-15 are proposed at approximately $6.8 million, an increase of 5.7% from the FY 2013-14 budget of $6.4 million.

Approximately $2.2 million is budgeted as a contingency and ending balance in the operating fund to provide for emergencies or unexpected needs. Last year a transfer of $1.0 million was made to the Construction Fund.

The Construction Fund is proposed to receive a $4.5 million transfer from the operating fund in FY 2014-15. The Construction Fund was supplemented in 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 $2.2 million for FY 2014-15. Approximately $4.0 million is proposed for contingency 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 $.7 million is proposed for capital outlay in the Systems Development Charge Fund to pay for growth related future capital efforts. The SDC Fund has $1.1 million proposed for contingency and ending balances for future capital improvements.

Approximately $.1 million 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 9.5% to $19.00 per EDU per month from the $17.35 per EDU per month amount charged during fiscal year FY 2013-14. 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:

	District Rate 2014-15		City Rate 2014-15		Estimated Total
Oregon City	$ 20.25	**	$ 21.10	*	$ 41.35
West Linn	$ 19.00		$ 17.08		$ 36.08
Gladstone	$ 19.00		$ 7.87	*	$ 26.87

*This is the FY 2013-14 rate. The Oregon City and Gladstone rates are subject to change.

**Oregon City will be charged a higher rate to offset the Oregon City franchise fee.

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TRI-CITY SERVICE DISTRICT
SEWER
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	6,429,788	4,645,410	5,172,597	5,695,882	5,640,866
SALES AND SERVICES					
SERVICE CHARGES					
OREGON CITY	2,173,851	2,563,473	3,075,580	3,236,794	3,675,630
WEST LINN	1,627,985	1,910,728	2,239,057	2,075,962	2,291,575
GLADSTONE	645,610	745,464	873,607	873,607	956,688
MISCELLANEOUS	150,472	171,819	137,846	167,832	181,393
PUMP STATION MAINTENANCE	4,688	6,274	6,000	5,000	5,000
RENTAL INCOME	0	0	171,600	171,600	171,600
SEPTAGE DISPOSAL & MISC REVENUE	67,908	252,824	65,000	74,900	65,000
SYSTEM DEVELOPMENT CHARGE					
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	419,539	711,756	229,000	472,000	472,000
INTERGOVERNMENTAL REVENUE	0	0	0	0	0
INTEREST INCOME	26,988	26,436	25,863	28,479	28,204
TOTAL RESOURCES	**11,546,829**	**11,034,184**	**11,996,150**	**12,802,056**	**13,487,956**
REQUIREMENTS					
MATERIALS AND SERVICES					
421000 GENERAL OFFICE SUPPLIES	4,523	6,484	8,554	7,225	8,733
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	368,148	423,646	439,134	432,695	472,027
424000 REPAIRS AND MAINTENANCE SUPPLIES	143,705	169,352	113,533	164,650	177,857
425000 SMALL TOOLS AND EQUIPMENT	10,101	30,843	14,974	12,850	15,250
427000 PURCHASED SEWAGE/SLUDGE REMOVAL	16,176	27,164	40,000	254,000	261,000
428000 PERMIT FEES	23,134	16,943	50,900	49,150	62,350
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	15,420	15,670	16,500	10,500	11,500
431200 MANAGEMENT CONSULTANT	147,228	88,793	64,000	24,400	0
431340 ENGINEERING	70,327	76,478	713,340	460,340	604,700
431350 ENVIRONMENTAL	29,956	12,338	53,300	35,000	49,400
431400 LEGAL	23,800	3,299	21,860	4,000	2,284
431500 MEDICAL	271	671	1,553	1,000	1,571
431600 FINANCIAL SERVICES	61,663	76,781	44,000	56,500	80,000
431700 MISC PROFESSIONAL SERVICES	92,496	36,536	45,245	30,900	20,000
431740 INFORMATION SERV (DATA PROC)	73,296	66,967	112,315	100,000	135,393
431750 LABORATORY SERVICES	290,332	295,917	289,535	244,100	303,941
431800 BUILDINGS AND GROUNDS	10,310	9,372	10,536	6,550	21,940

TRI-CITY SERVICE DISTRICT
SEWER
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
431910 WES LABOR	2,032,633	2,226,661	2,379,087	2,210,001	2,486,899
431920 DTD	30	8	7,000	1,000	6,000
431929 OTHER COUNTY	294,374	325,186	431,297	460,000	419,003
432000 COMMUNICATIONS	53,405	46,727	108,708	90,540	124,289
433000 TRAVEL	1,452	2,081	3,470	1,800	2,943
434000 PRINTING AND BINDING	3,826	2,108	6,999	2,500	5,620
435000 INSURANCE EXPENSE	93,254	116,224	143,704	131,437	138,021
436000 UTILITIES	767,840	736,630	775,030	728,585	784,071
437000 REPAIRS AND MAINTENANCE	54,859	51,338	86,245	40,500	50,534
438000 FACILITIES AND EQUIPMENT RENTAL	219,707	278,332	253,539	254,869	268,168
439000 MISCELLANEOUS CHARGES	167,064	139,725	166,857	290,070	250,015
TOTAL OM&R	**5,069,330**	**5,282,274**	**6,401,215**	**6,105,162**	**6,763,509**
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	1,700,000	0	1,000,000	1,000,000	4,500,000
SDC FUND	0	0	0	0	0
STATE LOAN	57,200	56,028	56,386	56,028	56,460
TOTAL TRANSFERS	**1,757,200**	**56,028**	**1,056,386**	**1,056,028**	**4,556,460**
CONTINGENCY	0	0	1,066,869	0	1,127,252
RESERVE	0	0	1,348,604	1,348,604	0
ENDING FUND BALANCE	4,720,299	5,695,882	2,123,076	4,292,262	1,040,735
TOTAL REQUIREMENTS	**11,546,829**	**11,034,184**	**11,996,150**	**12,802,056**	**13,487,956**
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			229,342	38,415	46,176
BIOSOLIDS			416,932	504,569	558,681
CAPACITY MANAGEMENT			508,769	161,563	266,191
DISTRICT SUPPORT			1,519,633	1,545,482	1,479,025
ENERGY / REUSE			70,619	58,203	75,825
OPERATIONS			3,549,848	3,743,290	4,226,882
REGULATORY			106,072	53,640	110,729
SURFACE WATER			0	0	0
TOTAL			**6,401,215**	**6,105,162**	**6,763,509**
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	28,906	29,591	30,278	29,691	29,895
MONTHLY SERVICE CHARGE	13.35	15.35	17.35	17.35	**19.00**
MONTHLY O&M COST/EDU	14.61	14.88	17.62	17.14	18.85

TRI-CITY SERVICE DISTRICT

SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING SDC FUND BALANCE	979,809	849,579	1,240,295	855,576	962,934
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGE					
OREGON CITY	477,129	765,126	373,700	513,080	655,625
WEST LINN	155,136	124,028	111,100	101,000	129,059
GLADSTONE	11,202	6,060	0	0	0
MISCELLANEOUS	0	20,687	0	0	0
INTEREST INCOME	3,526	8,262	6,201	4,278	4,815
TOTAL RESOURCES	**1,626,802**	**1,773,742**	**1,731,296**	**1,473,934**	**1,752,433**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	320,538	918,166	911,000	511,000	692,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**320,538**	**918,166**	**911,000**	**511,000**	**692,000**
CONTINGENCY	0	0	227,750	0	173,000
ENDING FUND BALANCE	1,306,264	855,576	592,546	962,934	887,433
TOTAL REQUIREMENTS	**1,626,802**	**1,773,742**	**1,731,296**	**1,473,934**	**1,752,433**
CAPITAL OUTLAY DETAIL					
Liquids Expansion/Secondary Process - Phase I	320,538				
Blue Heron		918,166	206,000	206,000	292,000
Lime Silo			505,000	105,000	400,000
Willamette Pump Station Upgrades			200,000	200,000	
TOTAL	**320,538**	**918,166**	**911,000**	**511,000**	**692,000**

TRI-CITY SERVICE DISTRICT

SANITARY SEWER CONSTRUCTION FUND

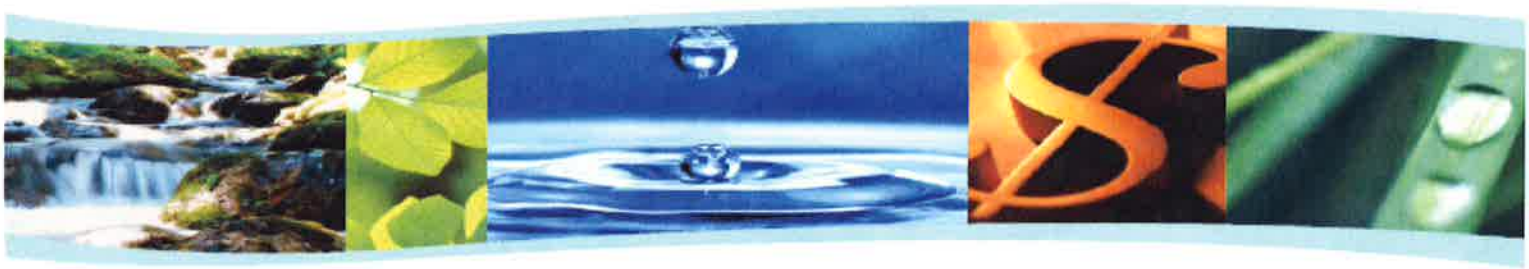
	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	4,632,712	3,338,392	1,949,096	2,077,216	1,784,602
CAPITAL PROJECT PARTICIPATION	0	0	0	0	0
MISCELLANEOUS	0	1,500	0	0	0
TRANSFER FROM SEWER GENERAL FUND	1,700,000	0	1,000,000	1,000,000	4,500,000
INTEREST INCOME	7,474	12,282	9,745	10,386	8,923
TOTAL RESOURCES	**6,340,186**	**3,352,174**	**2,958,841**	**3,087,602**	**6,293,525**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,566,956	1,274,958	1,350,000	1,303,000	2,024,000
EQUIPMENT	0		0	0	245,087
TOTAL CAPITAL OUTLAY	**2,566,956**	**1,274,958**	**1,350,000**	**1,303,000**	**2,269,087**
CONTINGENCY	0	0	337,500	0	567,272
ASSET MANAGEMENT RESERVE	200,000	200,000	600,000	600,000	0
ENDING FUND BALANCE	3,573,230	1,877,216	671,341	1,184,602	3,457,166
TOTAL REQUIREMENTS	**6,340,186**	**3,352,174**	**2,958,841**	**3,087,602**	**6,293,525**
CAPITAL OUTLAY DETAIL					
Renewal & Replacement - Asset Management			400,000	400,000	400,000
Lighting Replacement Project			135,000		
Oregon City Bridge Rehab	14,939				
Capacity Management - Expansion Phase I	248,918				
Clarifier Rebuild	5,085	72,536			
Screenings Building Barscreens		71,131			80,000
Digesters in Parallel		182,016	80,000	350,000	
Flare	26,824	515,273	100,000	140,000	
TC Outfall Mitigation	329,385	83,397			
Blue Heron	171,128				
Biosolids	1,504,796	4,022			
Equipment		32,605			81,000
Biosolids Fleet	145,287	78,545			
Willamette Pump Station		337			700,000
MBR Washer Compactor			222,000		244,000
Vehicles					64,087
Centrifuge Rebuild					200,000
Video Surveillance & Security					100,000
Small Projects - Operations	110,493	226,910	400,000	400,000	400,000
Other Small Projects	10,101	8,186	13,000	13,000	
TOTAL	**2,566,956**	**1,274,958**	**1,350,000**	**1,303,000**	**2,269,087**

TRI-CITY SERVICE DISTRICT

STATE LOAN FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	57,551	55,378	58,536	55,215	55,133
TRANSFERS FROM SEWER GENERAL FUND	57,200	56,028	56,386	56,028	56,460
INTEREST INCOME	248	319	293	276	276
TOTAL RESOURCES	**114,999**	**111,725**	**115,215**	**111,519**	**111,869**
REQUIREMENTS					
PRINCIPAL PAYMENTS	46,488	48,357	50,301	50,301	52,322
INTEREST PAYMENTS	9,787	8,153	6,086	6,085	4,138
RESERVE REQUIREMENTS	54,617	54,617	54,617	54,617	54,617
ENDING FUND BALANCE	4,107	598	4,211	516	792
TOTAL REQUIREMENTS	**114,999**	**111,725**	**115,215**	**111,519**	**111,869**

State Budget Forms
Tri-City Service District



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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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	6,429,788	4,645,410	5,172,597	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	5,640,866	5,640,866	5,640,866	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	26,988	26,436	25,863	4. INTEREST	28,204	28,204	28,204	4
5				5. OTHER RESOURCES				5
6	4,597,918	5,391,484	6,326,090	6. MONTHLY SERVICE CHARGE REVENUE	6,964,296	7,105,286	7,105,286	6
7	4,688	6,274	6,000	7. OPERATION PAYMENTS-CITIES	5,000	5,000	5,000	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9			171,600	9. RENTAL INCOME	171,600	171,600	171,600	9
10	67,908	252,824	65,000	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	419,539	711,756	229,000	21. INTERGOVERNMENTAL REVENUE	472,000	472,000	472,000	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	11,546,829	11,034,184	11,996,150	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	13,346,966	13,487,956	13,487,956	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	11,546,829	11,034,184	11,996,150	**32. TOTAL RESOURCES**	13,346,966	13,487,956	13,487,956	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 ACTUAL: SECOND PRECEDING YEAR 2011-2012	HISTORICAL DATA ACTUAL: FIRST PRECEDING YEAR 2012-2013	ADOPTED BUDGET THIS YEAR 2013-2014	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015: PROPOSED BY BUDGET OFFICER	BUDGET FOR NEXT YEAR 2014-2015: APPROVED BY BUDGET COMMITTEE	BUDGET FOR NEXT YEAR 2014-2015: ADOPTED BY GOVERNING BODY	
				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 PERSONNHEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	5,069,330	5,282,274	6,401,215	1.	6,763,509	6,763,509	6,763,509	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	5,069,330	5,282,274	6,401,215	7. TOTAL MATERIALS AND SERVICES	6,763,509	6,763,509	6,763,509	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	1,700,000	0	1,000,000	2. TO CONSTRUCTION FUND	4,500,000	4,500,000	4,500,000	2
3	57,200	56,028	56,386	3. TO DEBT FUNDS	56,460	56,460	56,460	3
				4.				
4			1,066,869	5. GENERAL OPERATING CONTINGENCY	1,127,252	1,127,252	1,127,252	4
5	1,757,200	56,028	2,123,255	6. TOTAL TRANSFERS & CONTINGENCY	5,683,712	5,683,712	5,683,712	5
	6,826,530	5,338,302	8,524,470	**TOTAL EXPENDITURES**	12,447,221	12,447,221	12,447,221	
	4,720,299	5,695,882	3,471,680	**UNAPPROPRIATED ENDING FUND BALANCE**	899,745	1,040,735	1,040,735	
	11,546,829	11,034,184	11,996,150	**TOTAL**	13,346,966	13,487,956	13,487,956	

DETAILED EXPENDITURES

FORM LB-31

SANITARY SEWER
OPERATING FUND
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	2,322,965	2,522,578	2,668,622	3. WES SERVICES			2,790,840	2,790,840	2,790,840	3
4	367,700	392,161	550,612	4. OTHER COUNTY SERVICES			560,396	560,396	560,396	4
5	441,161	310,566	959,798	5. PROFESSIONAL SERVICES			769,455	769,455	769,455	5
6	63,715	56,099	119,244	6. MISCELLANEOUS SERVICES			295,229	295,229	295,229	6
7	3,195,541	3,281,404	4,298,276	7. TOTAL SERVICES			4,415,920	4,415,920	4,415,920	7
8										8
9	526,477	630,325	576,195	9. SUPPLIES			673,867	673,867	673,867	9
10	16,176	27,164	40,000	10. SLUDGE DISPOSAL			112,000	112,000	112,000	10
11	767,840	736,630	775,030	11. UTILITIES			784,071	784,071	784,071	11
12	344,206	336,597	470,062	12. MISCELLANEOUS EXPENSE			529,295	529,295	529,295	12
13	219,090	270,154	241,652	13. ALLOCATED OVERHEAD			248,356	248,356	248,356	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	5,069,330	5,282,274	6,401,215	31. TOTAL EXPENDITURES			6,763,509	6,763,509	6,763,509	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	5,069,330	5,282,274	6,401,215	**TOTAL**	0		6,763,509	6,763,509	6,763,509	

DETAILED EXPENDITURES

FORM LB-31

SANITARY SEWER
OPERATING FUND
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	RANGE	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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	

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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	979,809	849,579	1,240,295	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	962,934	962,934	962,934	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	3,526	8,262	6,201	4. INTEREST	4,815	4,815	4,815	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	643,467	915,901	484,800	11. SYSTEM DEVELOPMENT CHARGE REVENUE	784,684	784,684	784,684	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	1,626,802	1,773,742	1,731,296	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,752,433	1,752,433	1,752,433	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,626,802	1,773,742	1,731,296	**32. TOTAL RESOURCES**	1,752,433	1,752,433	1,752,433	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 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	320,538	918,166	911,000	1.	692,000	692,000	692,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	320,538	918,166	911,000	7. TOTAL CAPITAL OUTLAY	692,000	692,000	692,000	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			227,750	4. GENERAL OPERATING CONTINGENCY	173,000	173,000	173,000	4
5	0	0	227,750	5. TOTAL TRANSFERS & CONTINGENCY	173,000	173,000	173,000	5
	320,538	918,166	1,138,750	**TOTAL EXPENDITURES**	865,000	865,000	865,000	
	1,306,264	855,576	592,546	**UNAPPROPRIATED ENDING FUND BALANCE**	887,433	887,433	887,433	
	1,626,802	1,773,742	1,731,296	**TOTAL**	1,752,433	1,752,433	1,752,433	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1	0	918,166	206,000	1. LAND			292,000	292,000	292,000	1
2				2.						2
3				3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5	320,538		505,000	5. TREATMENT PLANT			400,000	400,000	400,000	5
6				6.						6
7			200,000	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	320,538	918,166	911,000	31. TOTAL EXPENDITURES			692,000	692,000	692,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	320,538	918,166	911,000	**TOTAL**			692,000	692,000	692,000	

RESOURCES

FORM LB-20

SANITARY SEWER CONSTRUCTION FUND
FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	4,632,712	3,338,392	1,949,096	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,784,602	1,784,602	1,784,602	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	7,474	12,282	9,745	4. INTEREST	8,923	8,923	8,923	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		1,500		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		1,000,000	22. TRANSFERS FROM GENERAL FUND	4,500,000	4,500,000	4,500,000	22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	6,340,186	3,352,174	2,958,841	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	6,293,525	6,293,525	6,293,525	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,340,186	3,352,174	2,958,841	**32. TOTAL RESOURCES**	6,293,525	6,293,525	6,293,525	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							
	ACTUAL		ADOPTED BUDGET	EXPENDITURE DESCRIPTION	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				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	2,566,956	1,274,958	1,350,000	1.	2,269,087	2,269,087	2,269,087	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,566,956	1,274,958	1,350,000	7. TOTAL CAPITAL OUTLAY	2,269,087	2,269,087	2,269,087	7
				TRANSFERRED TO OTHER FUNDS				
1	200,000	200,000	600,000	1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS				2
3				3. TO OTHER FUNDS				3
4			337,500	4. GENERAL OPERATING CONTINGENCY	567,272	567,272	567,272	4
5	200,000	200,000	937,500	5. TOTAL TRANSFERS & CONTINGENCY	567,272	567,272	567,272	5
	2,766,956	1,474,958	2,287,500	**TOTAL EXPENDITURES**	2,836,359	2,836,359	2,836,359	
	3,573,230	1,877,216	671,341	**UNAPPROPRIATED ENDING FUND BALANCE**	3,457,166	3,457,166	3,457,166	
	6,340,186	3,352,174	2,958,841	**TOTAL**	6,293,525	6,293,525	6,293,525	

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	RANGE	BUDGET FOR NEXT YEAR 2014-2015			
	ACTUAL		ADOPTED BUDGET							
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
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
CONSTRUCTION FUND
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	R	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1	171,128			1. LAND						1
2				2.						2
3				3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5	401,421	1,163,808	950,000	5. TREATMENT PLANT			1,024,000	1,024,000	1,024,000	5
6				6.						6
7				7. PUMP STATIONS			700,000	700,000	700,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	344,324			11. TRUNKS & INTERCEPTORS						11
12				12.						12
13	145,287	111,150		13. EQUIPMENT CAPITAL			145,087	145,087	145,087	13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17	1,504,796			17. BIOSOLIDS						17
18				18.						18
19			400,000	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	2,566,956	1,274,958	1,350,000	31. TOTAL EXPENDITURES			2,269,087	2,269,087	2,269,087	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,566,956	1,274,958	1,350,000	**TOTAL**	0		2,269,087	2,269,087	2,269,087	

BONDED DEBT
RESOURCES AND REQUIREMENTS

FORM LB-35

DEBT SERVICE - STATE LOAN
FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA							
	ACTUAL		ADOPTED BUDGET	**DESCRIPTION OF**		**BUDGET FOR NEXT YEAR 2014-2015**		
	SECOND PRECEDING 2011-2012	FIRST PRECEDING 2012-2013	THIS YEAR 2013-2014	**RESOURCES AND REQUIREMENTS**		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				RESOURCES					
				BEGINNING FUND BALANCE:					
1				1. CASH ON HAND*(CASH BASIS), OR					1
2	57,551	55,378	58,536	2. WORKING CAPITAL(ACCRUAL BASIS)		55,133	55,133	55,133	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD					3
4	248	319	293	4. EARNINGS FROM TEMPORARY INVESTMENTS		276	276	276	4
5	57,200	56,028	56,386	5. TRANSFERRED FROM OTHER FUNDS		56,460	56,460	56,460	5
6				6.					6
7	114,999	111,725	115,215	7. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		111,869	111,869	111,869	7
8				8. TAXES NECESSARY TO BALANCE					8
9				9. TAXES COLLECTED IN YEAR LEVIED					9
	114,999	111,725	115,215	**TOTAL RESOURCES**		111,869	111,869	111,869	
				REQUIREMENTS					
				BOND PRINCIPAL PAYMENTS					
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	46,488	48,357	50,301	1. STATE LOAN	07/01/14, 01/01/15	52,322	52,322	52,322	1
2				2.					2
3				3.					3
4	46,488	48,357	50,301	4. TOTAL PRINCIPAL		52,322	52,322	52,322	4
				BOND INTEREST PAYMENTS					
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	9,787	8,153	6,086	1. STATE LOAN	07/01/14, 01/01/15	4,138	4,138	4,138	1
2				2.					2
3				3.					3
4	9,787	8,153	6,086	4. TOTAL INTEREST		4,138	4,138	4,138	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.	58,724	55,215	4,211	5. TOTAL UNAPPROPRIATED ENDING FUND BALANCE		792	792	792	5
	114,999	111,725	115,215	**TOTAL REQUIREMENTS**		111,869	111,869	111,869	

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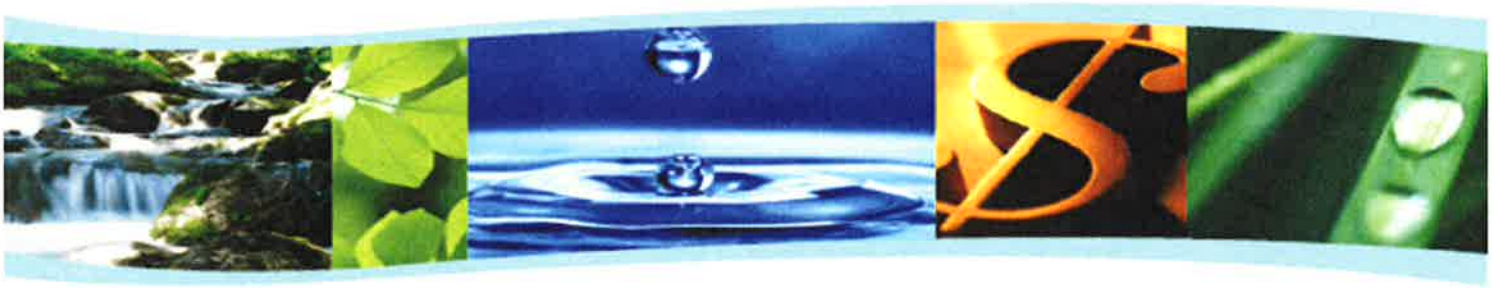
Surface Water Management Agency of Clackamas County



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SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS COUNTY

OVERVIEW

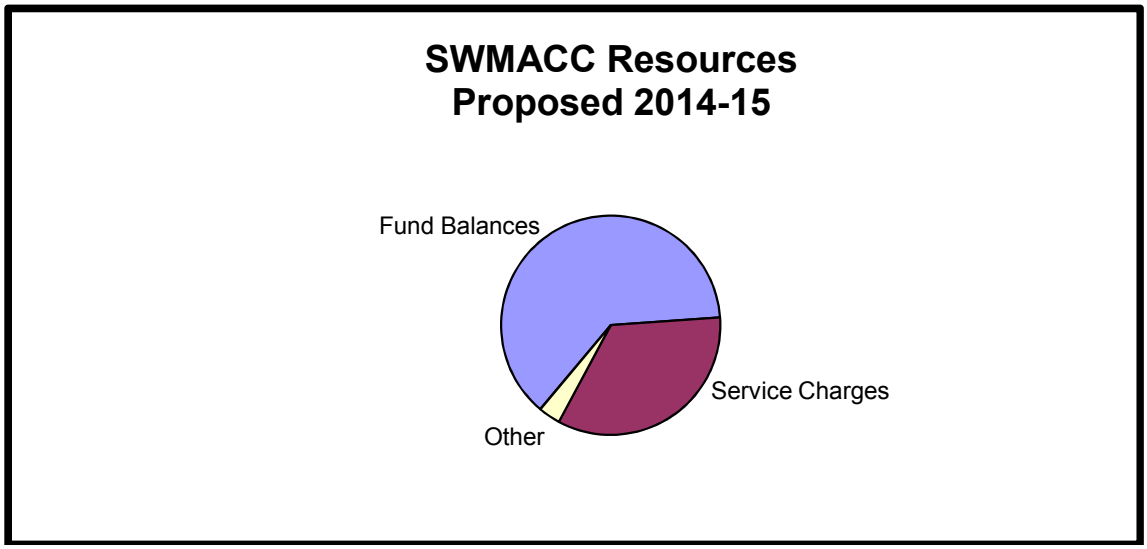
As the result of a court decree, the Oregon Department of Environmental Quality required all jurisdictions draining into the Tualatin River to develop and implement management plans to improve the water quality of the river to meet Total Maximum Daily Load (TMDL) allocations. Clackamas County was required 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.

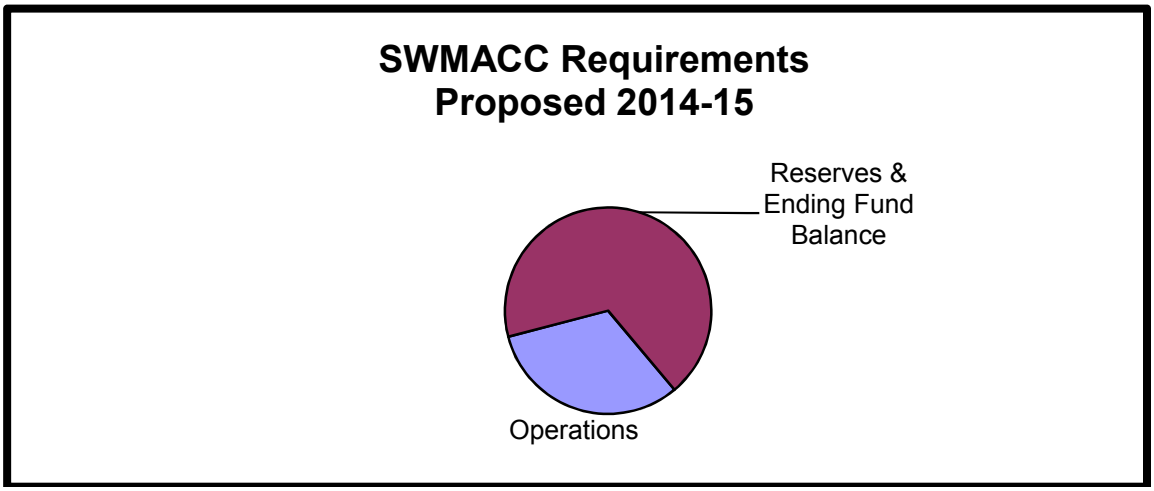
RESOURCES



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 2014-15. 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 2014-15 are proposed at approximately $508,000 and are derived from monthly user fees ($173,000), interest earnings ($1,600), other miscellaneous sources ($15,000), and beginning fund balances ($319,000).

REQUIREMENTS



Requirements for the District in FY 2014-15 fall into two main categories – operating expenses and contingencies or reserves. Operating expenditures are proposed to decrease to $163,000. 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 $345,000 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

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	158,983	138,795	53,654	217,597	318,766
SERVICE CHARGES	170,872	168,848	171,552	172,752	172,752
INTEREST INCOME	696	1,096	268	1,088	1,594
GRANT REVENUE	0	0	0	0	0
MISCELLANEOUS INCOME	11,017	18,713	15,000	15,000	15,000
TOTAL RESOURCES	**341,568**	**327,452**	**240,474**	**406,437**	**508,112**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	2,479	2,221	3,964	2,020	3,032
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	406	55	490	45	399
424000 REPAIRS AND MAINTENANCE SUPPLIES	15	0	790	0	761
425000 SMALL TOOLS AND EQUIPMENT	0	0	8	0	0
427000 SLUDGE REMOVAL EXPENSE	0	0	0	0	0
428000 PERMIT FEES	236	344	705	200	1,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	3,050	3,150	3,200	3,200	3,500
431200 MANAGEMENT CONSULTANT	0	325	1,000	0	0
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	0	0	5,000	0	5,000
431350 ENVIRONMENTAL	0	1,000	10,000	1,000	10,000
431400 LEGAL	83	111	2,580	0	2,554
431500 MEDICAL	7	0	20	0	14
431600 FINANCIAL SERVICES	1,838	4,328	3,500	5,000	9,000
431700 MISC PROFESSIONAL SERVICES	42,040	509	11,040	0	0
431740 INFORMATION SERV (DATA PROC)	2,318	504	2,120	1,000	2,362
431750 LABORATORY SERVICES	21,981	8,919	29,900	8,500	2,000
431800 BUILDINGS AND GROUNDS	0	0	0	0	0
431910 WES LABOR	78,585	55,637	79,318	46,001	64,355
431920 DTD	3,864	5,430	7,500	3,000	7,400
431929 OTHER COUNTY	44,007	11,477	13,930	7,000	15,206
432000 COMMUNICATIONS	2,961	861	1,610	2,100	12,462
433000 TRAVEL	27	25	116	10	108
434000 PRINTING AND BINDING	1,456	53	4,326	60	4,301

SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY
OPERATING FUND

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	**2014-15 BUDGET**
435000 INSURANCE EXPENSE	733	756	290	236	250
436000 UTILITIES	0	0	0	0	0
437000 REPAIRS AND MAINTENANCE	9	16	1,006	40	3,900
438000 FACILITIES AND EQUIPMENT RENTAL	3,060	2,223	5,449	4,837	8,462
439000 MISCELLANEOUS CHARGES	2,070	727	1,768	3,422	1,817
439920 INTERAGENCY COORDINATION	9,628	11,184	5,000	0	5,000
TOTAL OM&R	**220,853**	**109,855**	**194,630**	**87,671**	**162,883**
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	19,463	0	16,288
RESERVE FOR CAPITAL-GENERAL	0	0	0	0	0
ENDING FUND BALANCE	120,715	217,597	26,381	318,766	328,941
TOTAL REQUIREMENTS	**341,568**	**327,452**	**240,474**	**406,437**	**508,112**

REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			0	0	0
BIOSOLIDS			0	0	0
CAPACITY MANAGEMENT			0	0	0
DISTRICT SUPPORT			76,267	59,226	81,298
ENERGY / REUSE			0	0	0
OPERATIONS			0	0	0
REGULATORY			5,636	0	0
SURFACE WATER			112,727	28,445	81,585
TOTAL			**194,630**	**87,671**	**162,883**

USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	3,565	3,573	3,574	3,599	3,599
MONTHLY SERVICE CHARGE	4.00	4.00	4.00	4.00	**4.00**
MONTHLY O&M COST/ESU	5.16	2.56	4.54	2.03	3.77

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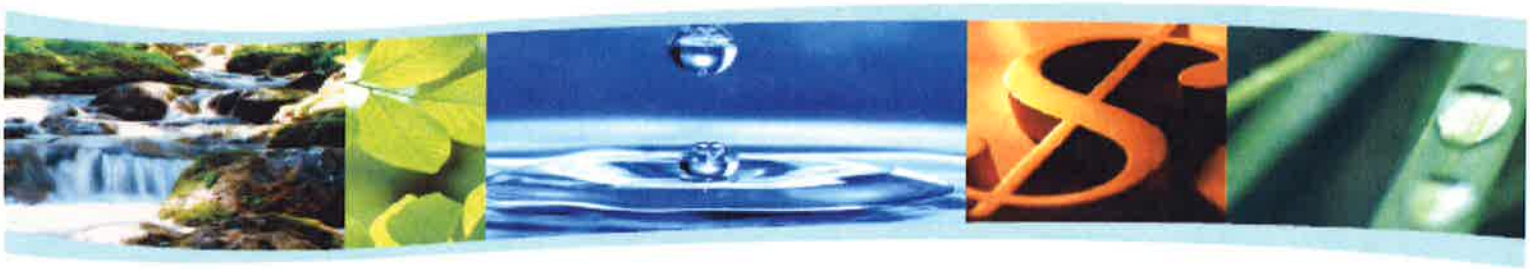
State Budget Forms Surface Water Management Agency of Clackamas County



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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 2014-2015**			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	158,983	138,795	53,654	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	318,766	318,766	318,766	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	696	1,096	268	4. INTEREST	1,594	1,594	1,594	4
5				5. OTHER RESOURCES				5
6	170,872	168,848	171,552	6. SERVICE ASSESSMENTS	172,752	172,752	172,752	6
7	11,017	18,713	15,000	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	341,568	327,452	240,474	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	508,112	508,112	508,112	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	341,568	327,452	240,474	**32. TOTAL RESOURCES**	508,112	508,112	508,112	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 ACTUAL: SECOND PRECEDING YEAR 2011-2012	HISTORICAL DATA ACTUAL: FIRST PRECEDING YEAR 2012-2013	ADOPTED BUDGET THIS YEAR 2013-2014	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-2015: PROPOSED BY BUDGET OFFICER	BUDGET FOR NEXT YEAR 2014-2015: APPROVED BY BUDGET COMMITTEE	BUDGET FOR NEXT YEAR 2014-2015: ADOPTED BY GOVERNING BODY	
				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	220,853	109,855	194,630	1.	162,883	162,883	162,883	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	220,853	109,855	194,630	7. TOTAL MATERIALS AND SERVICES	162,883	162,883	162,883	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			19,463	4. GENERAL OPERATING CONTINGENCY	16,288	16,288	16,288	4
5	0	0	19,463	5. TOTAL TRANSFERS & CONTINGENCY	16,288	16,288	16,288	5
	220,853	109,855	214,093	**TOTAL EXPENDITURES**	179,171	179,171	179,171	
	120,715	217,597	26,381	**UNAPPROPRIATED ENDING FUND BALANCE**	328,941	328,941	328,941	
	341,568	327,452	240,474	**TOTAL**	508,112	508,112	508,112	

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									
	ACTUAL		ADOPTED BUDGET	**EXPENDITURE DESCRIPTION**	NO	RANGE	**BUDGET FOR NEXT YEAR 2014-2015**			
	SECOND PRECEDING YEAR 2011-2012	FIRST PRECEDING YEAR 2012-2013	THIS YEAR 2013-2014		OF EMPS		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	100,566	64,556	109,218	3. WES SERVICES			66,355	66,355	66,355	3
4	50,189	17,411	23,550	4. OTHER COUNTY SERVICES			24,968	24,968	24,968	4
5	47,018	9,423	36,340	5. PROFESSIONAL SERVICES			30,068	30,068	30,068	5
6	2,961	861	1,610	6. MISCELLANEOUS SERVICES			12,462	12,462	12,462	6
7	200,734	92,251	170,718	7. TOTAL SERVICES			133,853	133,853	133,853	7
8										8
9	2,900	2,276	5,252	9. SUPPLIES			4,192	4,192	4,192	9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12	14,159	13,105	16,212	12. MISCELLANEOUS EXPENSE			19,449	19,449	19,449	12
13	3,060	2,223	2,448	13. ALLOCATED OVERHEAD			5,389	5,389	5,389	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	220,853	109,855	194,630	31. TOTAL EXPENDITURES			162,883	162,883	162,883	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	220,853	109,855	194,630	**TOTAL**			162,883	162,883	162,883	

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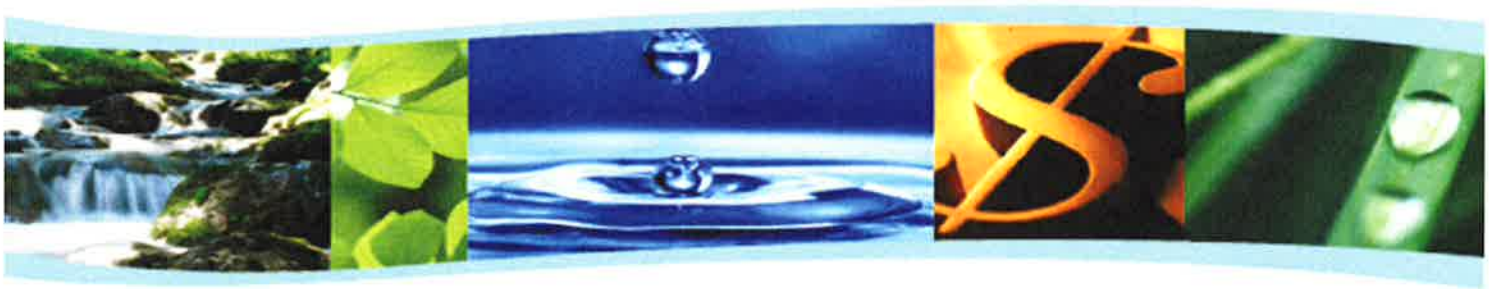
SANITARY SEWER AND SURFACE WATER
MONTHLY FEE COMPARISON
FISCAL YEAR 2013-14

AGENCY OR CITY	SANITARY SEWER		SURFACE WATER
Gladstone	$ 26.27	*	$ -
Gresham	$ 26.30	*	$ 9.84
West Linn	$ 33.62	**	$ 5.58
Oregon City	$ 38.45	*	$ 8.80
Canby	$ 41.90	*	$ -
Bend	$ 44.37	*	$ 4.00
Clackamas County Service District No. 1	$ 40.00	*	$ 6.35
Clean Water Services	$ 38.46	**	$ 6.25
Oak Lodge Sanitary District	$ 43.99	**	$ 7.00
Eugene	$ 33.11	*	$ 11.39
Milwaukie	$ 50.97	**	$ 13.05
Springfield	$ 45.44	**	$ 12.62
Salem	$ 41.88	**	$ 4.89
Woodburn	$ 56.57	**	$ -
Wilsonville	$ 64.09	**	$ 5.10
McMinnville	$ 51.83	**	$ -
Portland	$ 60.90	**	$ 3.63
Average Rate - All Agencies	$ 43.42		$ 7.58

Based on single family dwellings in Oregon communities.

* Base rate
** Base rate plus water consumption factor

Appendix



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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 $42.00 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 $19.00 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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WATER ENVIRONMENT SERVICES
Beyond clean water.

CLACKAMAS COUNTY