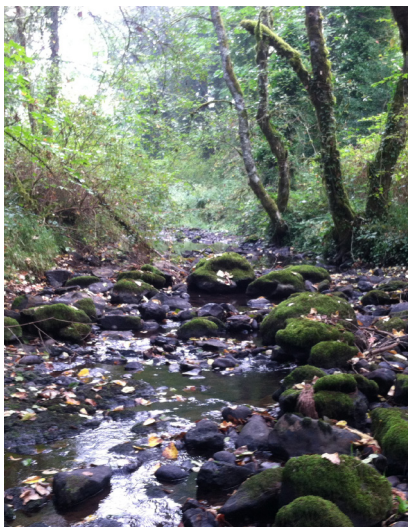
2015 - 2016
FISCAL YEAR

Budget Reports

Clackamas County Service District No. 1

Tri-City Service District

Surface Water Management
Agency of Clackamas County



WATER ENVIRONMENT SERVICES

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

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

FISCAL YEAR 2015-2016
BUDGETS

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SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS COUNTY
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Donald Krupp, District Administrator
Greg Geist, Water Environment Services Director
Douglas Waugh, Finance Manager

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Water Quality Protection
Surface Water Management
Wastewater Collection & Treatment

Gregory L. Geist
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 2015-2016

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 2015-16. 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.

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.

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.

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 2015-16 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; the same FTE as approved in the FY 2014-15 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 2015-16.

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 2015-16 will be a year for review of the timing of solids-related capital investments. Currently, the District is planning to construct these facilities beginning in approximately 2023. Recent operational experience and a review of growth and capacity information has prompted a reconsideration of this timing. The Regional Wastewater Treatment Advisory Committee is in the process of reviewing treatment options for the District with the goal of making a recommendation in November of this year.

Growth within the District is projected to continue to be moderate. For the FY 2015-16 staff projects 1% growth in new customers. 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 total proposed O&M budget increases 5.3% over the FY 2014-15 budget and is primarily driven by three items: the current labor contract, increased funding for several significant planning efforts (collection systems and Hoodland master plan), and chemicals.

The District and the City of Milwaukie signed a 25 year wholesale service agreement during FY 2012-13. The FY 2015-16 budget continues to reflect full payment by the City according to the terms of the agreement. The FY 2015-16 budget expenditures reflect $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. The management team continues to see the importance of focusing the smaller workforce on high value work aimed at accomplishing the District's mission.

Surface Water Management Services – The FY 2015-16 budget also reflects an expanded effort to refine the surface water program now that it has a dedicated senior manager for the first time in many years. 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.

Capital Improvements – The District's total capital budget for FY 2015-16 is $12.6 million with the largest share of these capital expenditures again supporting the replacement of assets at the Kellogg Creek WPCP, solids handling improvements design, and the Carli Property Regional Water Quality Facility.

Budget

The total proposed budget to fund the services, projects, project-related debt service, and reserves of the District as discussed above totals $82.0 million. Of this total, $13.8 million is allocated to operation of the sanitary sewer program, $4.0 million to the operation of the surface water management program, $7.7 million to debt service, $12.6 million to capital projects, and $43.9 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 3.6% for FY 2015-16 to cover the increasing cost of labor, the various planning efforts mentioned, and to provide additional financing capabilities for future borrowing related to funding asset replacements resulting in a rate increase of $1.50 from $42.00 to $43.50 per Equivalent Dwelling Unit (EDU).

Staff is proposing an inflationary adjustment to the surface water rate for FY 2015-16. The rate will increase approximately 2.4% from $6.35 per ESU per month to $6.50 per ESU per month.

Program	***Operations***	***Capital***	***Debt Service***	***Contingencies & Reserves***
Sanitary Sewer	*$13.8 million*	*$11.0 million*	*$7.7 million*	*$34.4 million*
Surface Water Management	*$4.0 million*	*$1.6 million*	*$0*	*$9.5 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:

- 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 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 2015-16 budget with previous rate discussions and recommendations in mind. However, some items within the proposed budget reflect increases over FY 2014-15. This is a result of increasing costs associated with the treatment process, including a conversion to paracetic acid to replace chlorine gas, and a comprehensive planning process as well as a collections system planning effort.

Capital Improvements - This year's proposed budget funds $4.2 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 $19.0 million, an increase of 11.1%. Of this total, $7.7 million is allocated to sanitary sewer program operations, $.1 million is allocated to debt service, $4.2 million is allocated to capital projects, and $7.0 million is set aside as contingencies and reserves. Service charges

provide the majority of revenue to support the programs with new development fees, 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 the treatment process as mentioned earlier as well as the new planning efforts noted. 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 $19.00 per Equivalent Dwelling Unit (EDU) per month to $20.00 per month, an increase of $1.00 per EDU or 5.3%. In addition to this rate adjustment, it is proposed that Oregon City continues to be charged an extra $1.20 for a rate of $21.20 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	*$7.7 million*	*$4.2 million*	*$.1 million*	*$7.0 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 2015-16.

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 $575,000. 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.

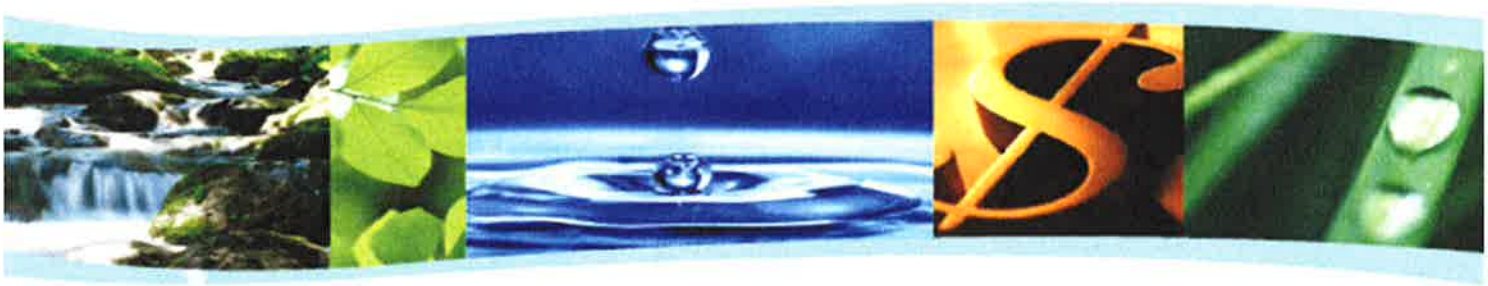
Program	***Operations***	***Capital***	***Debt Service***	***Contingencies & Reserves***
Surface Water Management	$130k	$0	$0	$445k

Summary

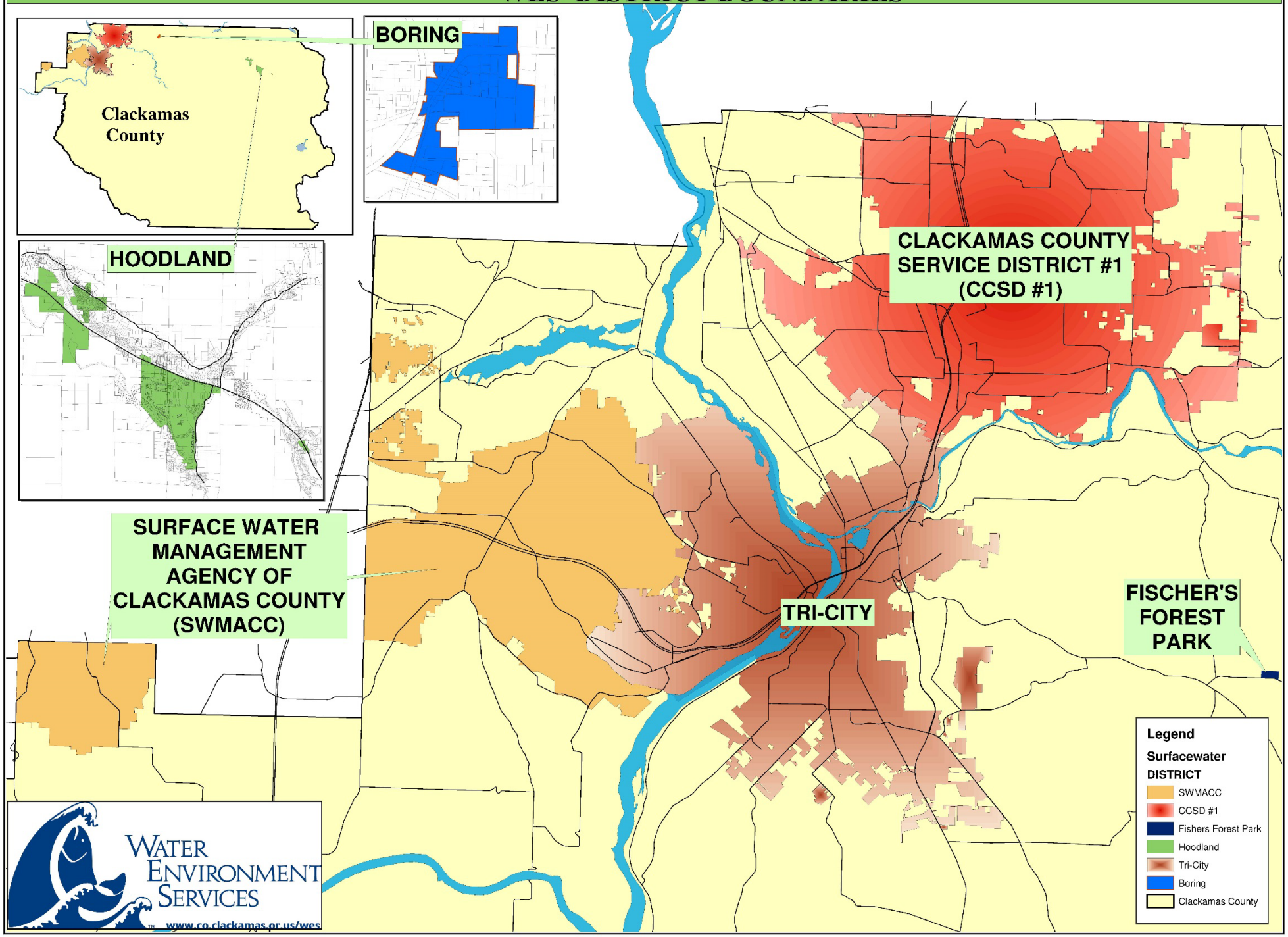
We are pleased to present you with these budgets that demonstrate our continued commitment to providing quality services and environmental protection. Despite continued growth in the customer base within our service areas, rising costs of labor and materials, and new environmental regulations, we have assembled budgets that allow us to meet our customers' expectations and preserve and enhance the environment. 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.

Greg Geist
Director

Introduction



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.

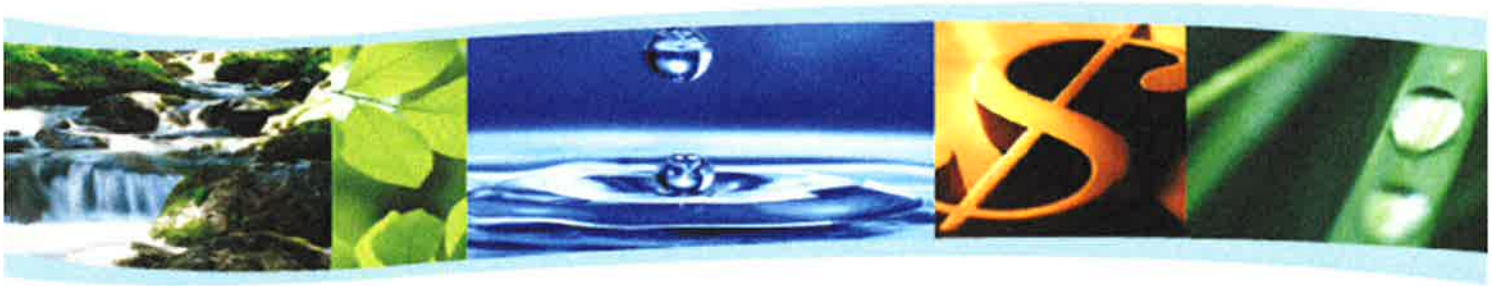
The Department is also responsible, by order of the Environmental Protection Agency and the Department of Environmental Quality, for providing surface water management services. For areas draining into the Tualatin River, surface water services are provided by the Surface Water Management Agency of Clackamas 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 2015-16 budget proposes a staff of 107 full-time equivalent positions (FTE) to carry out the responsibilities of the Department, the same number of FTE as the FY 2014-15 budget. As responsibilities continue to grow, the Department looks to meet these challenges within its existing staffing levels first and only resort to staff increases when proven necessary.

BUDGET

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

Department



DEPARTMENT ORGANIZATION

The organizational charts contained herein present an overview of the Department as it is currently organized into the various programs and divisional work groups. The Department is proposed to contain 107 full time equivalent (FTE) positions, the same number of FTE as the 2014-15 budgets. The allocation of all positions among divisional work groups is provided in the following summaries, which are not inclusive of all WES activities.

Divisional work groups and activities:

Administrative Services
- Director of Department
- Customer Service & Administrative
- Department Program Oversight
- Development Review & Permitting / GIS
- Finance & Accounting
- Information Technology
- Process Improvement
- Public Information & Outreach
- Support Services
- Technical Services
- Utility Billing

Biosolids
- Biosolids Program Management
- Distribution

Engineering Services
- Capital Projects & Financial Planning
- Fleet Management
- Long Term Financial Planning
- Rate Projections
- Five Year Capacity Improvement Program

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

Operations
- Collection Systems
- Collection System Maintenance
- Mechanical & Electrical Equipment
- Sanitary Sewer Treatment
- Treatment Plant Maintenance

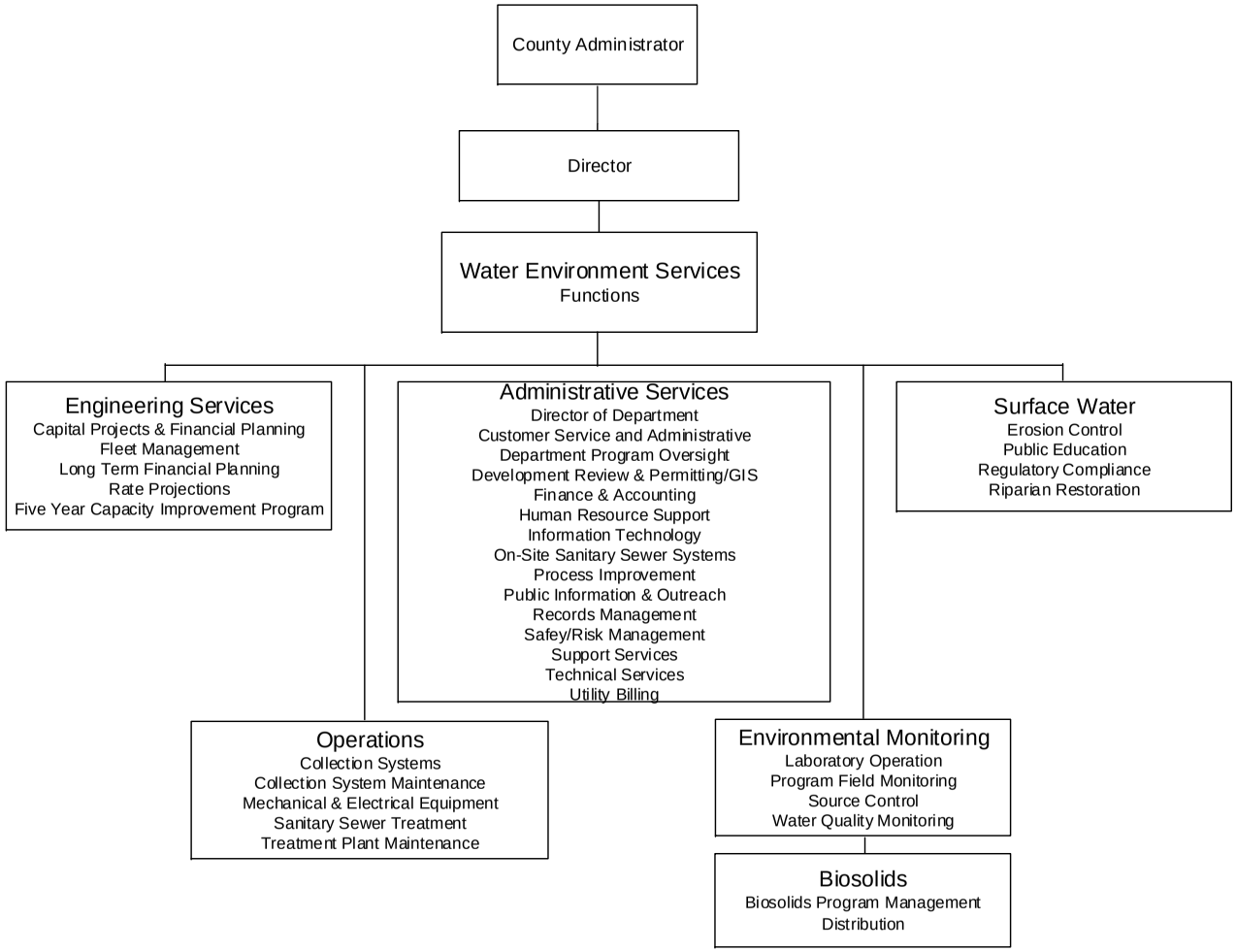
Soils
- On-Site Sanitary Sewer Systems

Surface Water
- Erosion Control
- Public Education
- Regulatory Compliance
- Riparian Restoration

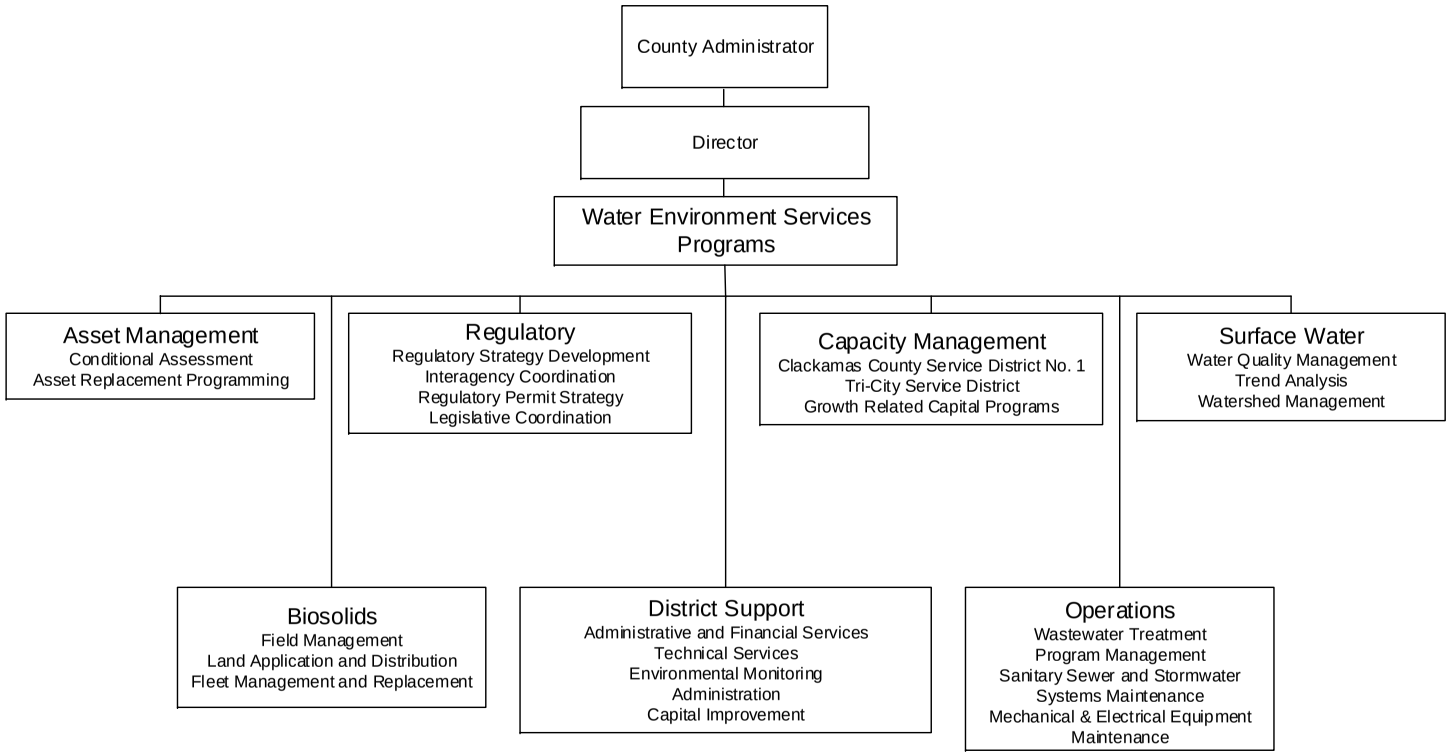
Department Programs:

- Asset Management
- Biosolids
- Capacity Management
- District Support
- Operations
- Regulatory
- Surface Water

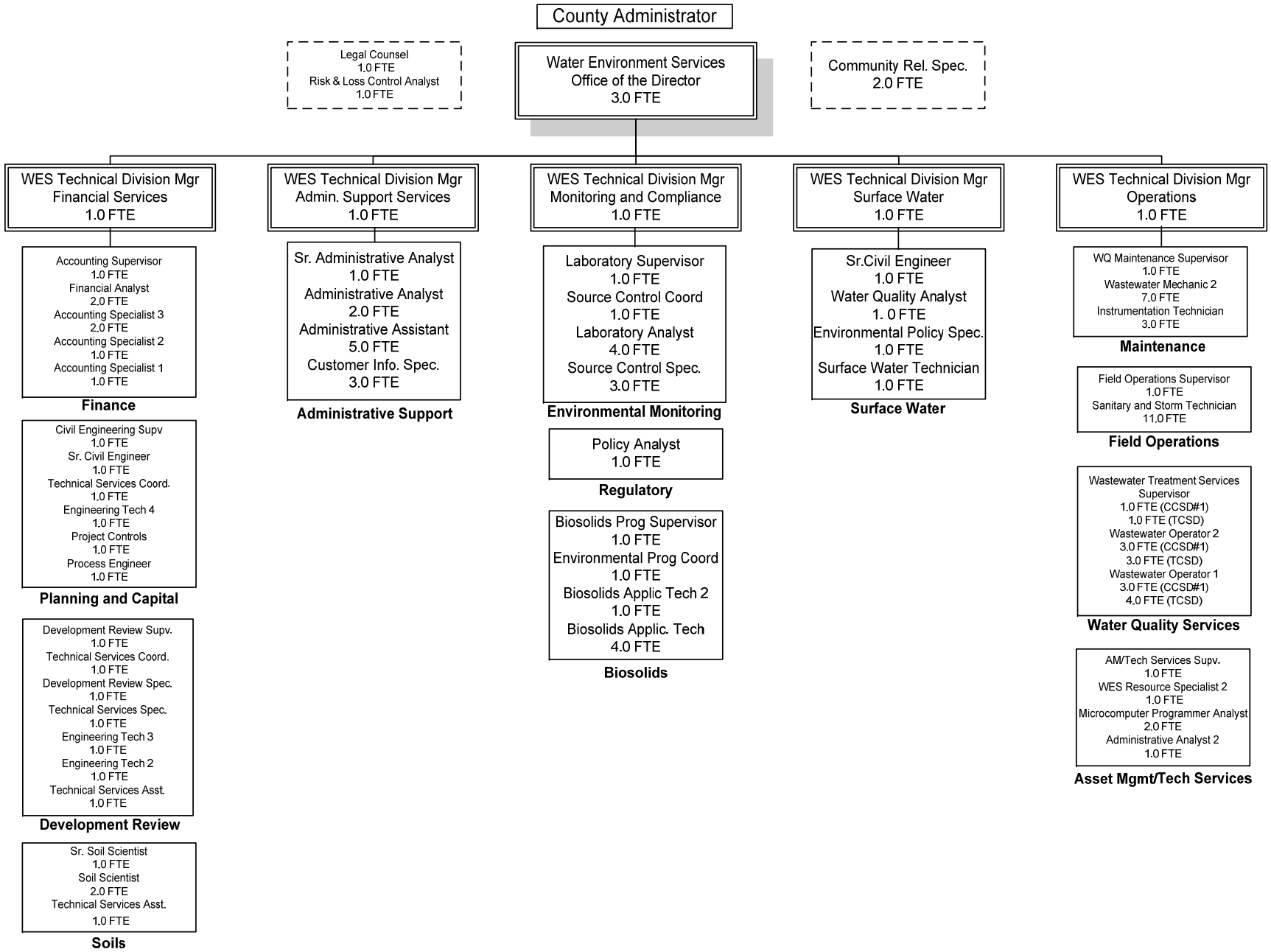
Water Environment Services
A Department of Clackamas County
2015/2016



Water Environment Services
A Department of Clackamas County
2015/2016



Water Environment Services
A Department of Clackamas County
2015/2016



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 $6.50/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

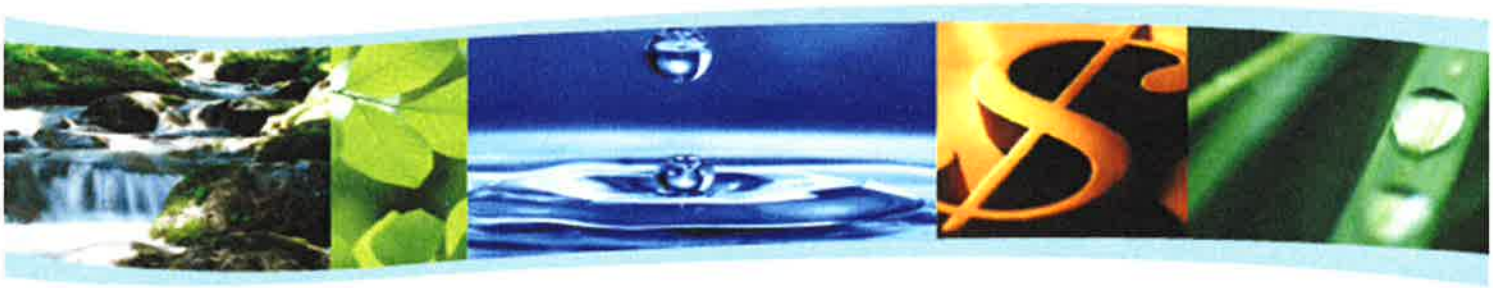
1. Reduce the relative cost of labor to the total costs of operations
2. Diversify Biosolids disposal portfolio
3. Move districts under a "bubble" permit to increase effectiveness of existing infrastructure assets
4. Identify future co-investment opportunities to reduce costs to both districts

LABOR ALLOCATIONS

The following table illustrates the allocation of the 107 budgeted full-time equivalent (FTE) positions of the Department, by divisional 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
Administration	19.7	5.4	25.1	3.8	0.1	29.0
Biosolids	4.5	0.2	4.7	2.3	-	7.0
Engineering Services	5.4	0.2	5.6	1.4	-	7.0
Environmental Monitoring	8.5	0.7	9.2	1.7	0.1	11.0
Operations	23.4	4.4	27.8	16.2	-	44.0
Soils	3.8	0.1	3.9	0.1	-	4.0
Surface Water	0.5	4.1	4.6	0.2	0.2	5.0
TOTAL	65.8	15.1	80.9	25.7	0.4	107.0

Clackamas County Service District No. 1



CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

OVERVIEW

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

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).

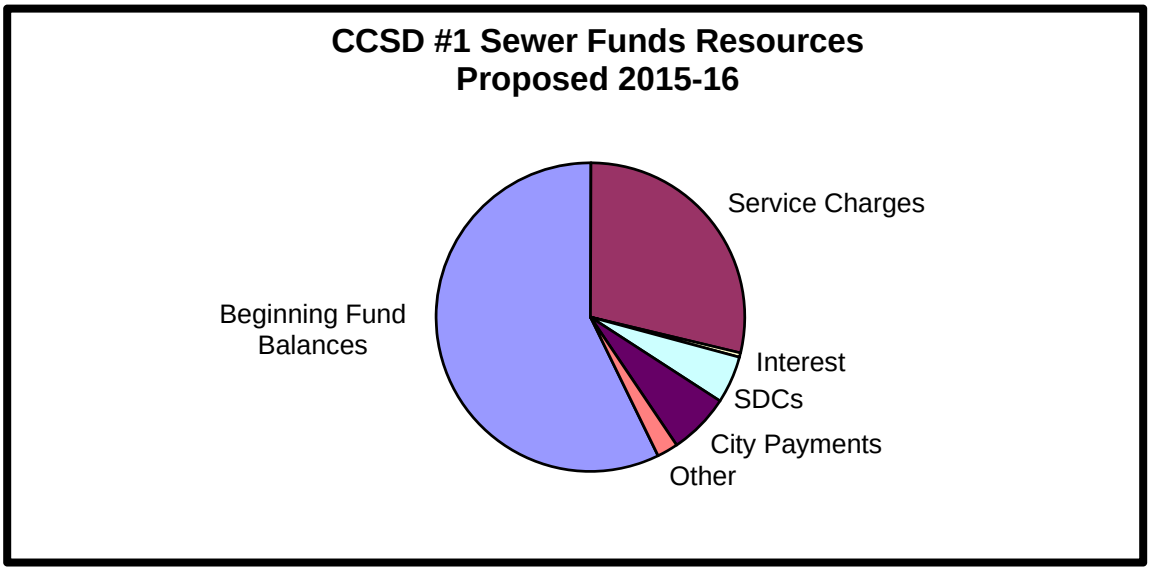
CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

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 not traditionally 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 2015-16 are proposed to be approximately $66.9 million. These consist of reserves carried forward as beginning balances of $38.3 million. Beginning balances include $6.0 million in general fund, $10.0 million in System Development Charge (SDC) funds, $10.0 million in the Construction Fund, $8.3 million in the Revenue Bond Fund, and $4.0 million in the State Loan Fund. Major sources of revenue are SDC revenues ($3.3 million), monthly service charge revenue ($19.2 million), and wholesale service payments from cities ($4.3 million).

The District's sanitary sewer SDC rate is currently $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 RiverHealth Advisory Committee has made a recommendation to increase this amount by an inflation index to be effective at the start of FY 2015-16.

The monthly service fee for the NCSA was increased to $42.00 per EDU per month in FY 2014-15. This fee is proposed to increase to $43.50 per EDU per month in FY 2015-16.

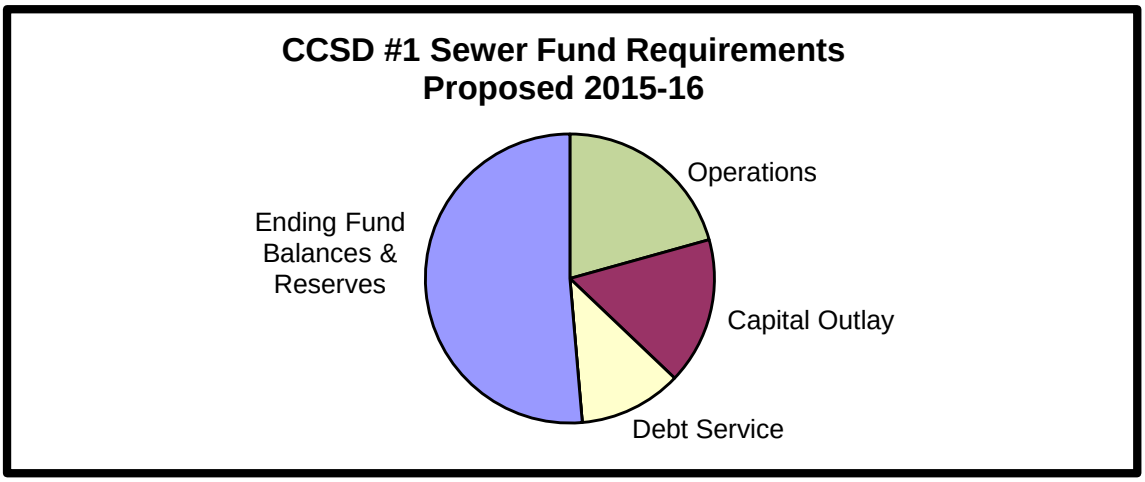
The monthly service fee for each of the other sewer service areas is adjusted to the same fee as that calculated for the NCSA. Accordingly, the monthly service fee for the three other service areas is proposed to increase to $43.50 per EDU per month as well. A summary of all sanitary sewer rates in the District is as follows:

	Current	Proposed	% Change
North Clackamas Service Area	$42.00	$43.50	3.6%
Hoodland Service Area	$42.00	$43.50	3.6%
Fischer's Forest Park Service Area	$42.00	$43.50	3.6%
Boring Service Area	$42.00	$43.50	3.6%

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 several years, at which time Johnson City would then pay the current district-wide wholesale rate. For FY 2015-16, the monthly wholesale rate for Johnson City will be $27.00 per EDU as agreed to in a May 2014 amendment to the IGA.

REQUIREMENTS



Total requirements for the sanitary sewer funds for FY 2015-16 are proposed to be approximately $66.9 million. These consist of operations and maintenance expenses, debt service, capital outlay, and reserves.

Proposed operation and maintenance expenditures in FY 2015-16 are projected to increase to $13.8 million, the increase is $.7 million, a 5.3% increase over FY 2014-15. The main cost drivers for CCSD #1 are engineering 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 $3.0 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 $8.6 million for FY 2015-16. Approximately $8.4 million is proposed for contingency and ending balances, and to act as a reserve for future capital improvements.

Approximately $2.4 million is also proposed for capital outlay in the SDC Fund. The SDC Fund has approximately $11.0 million proposed for contingency and ending balances, which will act as a reserve for future growth capital efforts.

The proposed FY 2015-16 budget anticipates approximately $7.1 million in debt service payments for outstanding revenue bonds and revenue obligations. These include 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. 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 $.6 million is proposed for debt service payments on two outstanding state revolving loans. 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

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING BALANCE	2,589,820	3,323,865	1,492,978	3,091,733	6,027,385
SALES AND SERVICES					
SERVICE CHARGES	16,886,603	17,027,081	18,243,150	18,280,272	19,194,917
CITY PAYMENTS	4,008,490	4,129,879	4,333,896	4,336,179	4,301,854
BUILDING RENTAL FEES	0	0	2,600	2,600	2,600
SYSTEM DEVELOPMENT CHARGES	70,193	18,903	5,000	5,000	5,000
OTHER CONNECTION CHARGES	53,080	156,678	100,000	125,000	100,000
CAPITAL REIMBURSEMENT FROM CITIES	0	0	0	0	0
FEES					
NON-BONDED INSTALLMENT-PRINCIPAL	1,136,877	0	20,000	26,000	20,000
NON-BONDED INSTALLMENT-INTEREST	26,376	34,173	10,000	10,000	10,000
INTERGOVERNMENTAL REVENUE					
LOANS & GRANTS	0	0	244,000	244,300	244,300
INTEREST INCOME	103,363	91,256	7,465	15,459	30,137
OTHER REVENUES					
MISCELLANEOUS	1,069,470	905,448	918,000	1,463,766	825,000
TOTAL RESOURCES	**25,944,272**	**25,687,283**	**25,377,089**	**27,600,309**	**30,761,193**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	66,157	79,860	76,528	64,167	67,463
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	472,759	493,874	556,982	537,372	521,195
424000 REPAIRS AND MAINTENANCE SUPPLIES	461,137	453,575	390,183	396,778	437,626
425000 SMALL TOOLS AND EQUIPMENT	21,028	26,752	39,400	38,451	38,126
426000 PURCHASED SEWAGE TREATMENT	99,459	114,749	131,000	140,000	145,000
427000 SLUDGE REMOVAL EXPENSE	828,335	536,455	583,000	502,000	583,000
428000 PERMIT FEES	73,349	86,430	101,300	103,000	98,500
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	22,785	19,808	19,000	20,355	21,000
431200 MANAGEMENT CONSULTANT	148,413	45,993	0	45,915	0
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	208,278	324,696	953,700	233,405	1,615,000
431350 ENVIRONMENTAL	21,073	44,440	115,600	78,100	105,160
431400 LEGAL	33,912	6,500	16,017	15,872	15,899
431500 MEDICAL	2,187	1,340	2,567	2,531	2,537
431600 FINANCIAL SERVICES	99,129	115,936	167,000	100,971	187,707
431700 MISC PROFESSIONAL SERVICES	130,078	55,741	20,000	6,475	43,175
431740 INFORMATION SERV (DATA PROC)	122,526	153,910	244,367	239,766	157,462
431750 LABORATORY SERVICES	271,761	262,123	291,413	269,599	293,165
431800 BUILDINGS AND GROUNDS	17,702	14,761	12,198	9,600	720
431910 WES LABOR	6,149,895	7,058,101	6,994,726	6,757,381	7,123,052
431920 DTD	192,955	150,803	181,690	166,975	189,500
431929 OTHER COUNTY	802,326	1,156,544	1,063,057	1,044,879	1,105,894

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER
OPERATING FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
432000 COMMUNICATIONS	93,140	156,793	216,307	218,185	276,270
433000 TRAVEL	5,903	5,573	4,440	4,324	7,875
434000 PRINTING AND BINDING	8,708	5,810	18,954	21,066	15,919
435000 INSURANCE EXPENSE	156,584	168,512	172,340	170,916	194,392
436000 UTILITIES	799,241	768,236	835,273	818,759	825,606
437000 REPAIRS AND MAINTENANCE	134,158	107,982	181,993	120,626	164,250
438000 FACILITIES AND EQUIPMENT RENTAL	679,401	638,318	715,245	682,065	720,888
439000 MISCELLANEOUS CHARGES	104,496	351,998	138,160	111,541	126,747
439920 INTERAGENCY COORDINATION	27,796	15,145	140,000	138,840	140,000
439990 ALLOCATED COSTS	(70,005)	(153,650)	0	0	0
439600 CONTRA ACCOUNTS	(1,343,301)	(1,142,744)	(1,259,352)	(1,210,255)	(1,382,879)
TOTAL OM&R	**10,841,365**	**12,124,364**	**13,123,088**	**11,849,659**	**13,840,249**
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	2,000,000	1,500,000	1,500,000	7,000,000
DEBT SERVICE FUNDS					
REVENUE BONDS	7,559,962	7,559,813	7,543,440	7,543,440	6,911,725
STATE LOAN	219,080	911,373	679,825	679,825	0
TOTAL TRANSFERS	**11,779,042**	**10,471,186**	**9,723,265**	**9,723,265**	**13,911,725**
OPERATING CONTINGENCY	0	0	1,500,000	0	2,306,708
ENDING FUND BALANCE	3,323,865	3,091,733	1,030,736	6,027,385	702,511
TOTAL REQUIREMENTS	**25,944,272**	**25,687,283**	**25,377,089**	**27,600,309**	**30,761,193**
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			510,546	116,577	80,474
BIOSOLIDS			1,285,466	1,091,745	1,455,852
CAPACITY MANAGEMENT			346,090	313,705	450,999
DISTRICT SUPPORT			5,656,109	5,046,728	5,051,363
ENERGY / REUSE			61,241	3,836	0
OPERATIONS			5,127,623	5,227,179	6,801,561
REGULATORY			136,013	49,889	0
SURFACE WATER			0	0	0
TOTAL			**13,123,088**	**11,849,659**	**13,840,249**
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	35,678	35,696	36,199	35,943	36,446
MONTHLY SERVICE CHARGE	39.25	40.00	42.00	42.00	**43.50**
MONTHLY O&M COST/EDU	25.32	28.30	30.21	27.47	31.65

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING SDC BALANCE	3,246,296	4,044,955	6,439,180	7,144,470	10,012,136
SYSTEM DEVELOPMENT CHARGES	3,268,592	3,479,042	3,580,416	3,130,000	3,319,800
INTEREST INCOME	27,067	14,965	32,196	35,722	50,061
TOTAL RESOURCES	**6,541,955**	**7,538,962**	**10,051,792**	**10,310,192**	**13,381,997**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,497,000	394,492	492,000	298,056	2,379,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**2,497,000**	**394,492**	**492,000**	**298,056**	**2,379,000**
CONTINGENCY	0	0	123,000	0	594,750
ENDING FUND BALANCE	4,044,955	7,144,470	9,436,792	10,012,136	10,408,247
TOTAL REQUIREMENTS	**6,541,955**	**7,538,962**	**10,051,792**	**10,310,192**	**13,381,997**

CAPITAL OUTLAY DETAIL

Biosolids					
Biosolids Distribution Improvements		177,175			
Capacity Management					
Intertie 2	1,579,969				
Lime Silo 2 Storage				165,000	550,000
TC Solids Handling Improvements - Design				30,000	1,103,000
Operations					
Scada		105,810	200,000		
Regulatory					
Blue Heron	917,031	111,507	292,000	103,056	726,000
TOTAL	**2,497,000**	**394,492**	**492,000**	**298,056**	**2,379,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER CONSTRUCTION FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	11,750,747	12,781,995	11,487,905	12,091,245	9,988,489
TRANSFER FROM SEWER GENERAL FUND	4,000,000	2,000,000	1,500,000	1,500,000	7,000,000
CAPITAL PROJECT PARTICIPATION	0	0	0	598,000	0
LOAN	482,052	0	0	0	0
MISCELLANEOUS REVENUE	180,530	0	0	0	0
INTEREST INCOME	80,751	43,461	57,440	60,456	49,942
TOTAL RESOURCES	**16,494,080**	**14,825,456**	**13,045,345**	**14,249,701**	**17,038,431**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	3,712,085	2,695,206	10,454,620	4,150,829	8,444,000
EQUIPMENT	0	39,005	137,327	110,383	175,000
TOTAL CAPITAL OUTLAY	**3,712,085**	**2,734,211**	**10,591,947**	**4,261,212**	**8,619,000**
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	500,000	0	2,154,750
ASSET MANAGEMENT RESERVE	200,000	200,000	0	0	0
ENDING FUND BALANCE	12,581,995	11,891,245	1,953,398	9,988,489	6,264,681
TOTAL REQUIREMENTS	**16,494,080**	**14,825,456**	**13,045,345**	**14,249,701**	**17,038,431**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER CONSTRUCTION FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
CAPITAL OUTLAY DETAIL					
Asset Management					
82nd Dr Bridge - Replace North Approach					300,000
CIA Pump Bases and Wetwell Lining		234,023			
Clackamas Pump Station Bases and Wetwell Lining			200,000	291,155	
Clarifiers (Primary) Rebuild - Kellogg		149,429	575,000	585,732	500,000
Flare - Kellogg	344,917	33,682			
Hoodland Motor Control Centers, Automation Upgrade			175,000	0	175,000
Hoodland Outfall	621,934	225,083	0	89,804	
Influent Pump Station Rehabilitation		254,103	4,000,000	85,376	
Kellogg Creek Boiler Replacement					200,000
Kellogg Improvements				202,331	2,000,000
MBR Process Blower Replacement				36,520	1,364,000
Renewal and Replacement - Asset Management					30,000
Sieben Lane Pump Station Bases and Wetwell Lining			100,000		
Biosolids					
TC Biosolids Fleet	529,758				
Capacity Management					
Intertie 2	83,944	91,710	0	2,983	
Intertie III Force Main (River Crossing Study)				34,657	
LP1 Sanitary Sewer Rehabilitation				464,313	
LP8 Collection System Rehabilitation				3,925	
North Clackamas Revitalization Area	590,995	8,704			

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SANITARY SEWER CONSTRUCTION FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
CAPITAL OUTLAY DETAIL - CONTINUED					
Energy					
Engine Co-Generator Replacement		43,725	200,000		
Operations					
Aeration Basin Diffusers		185,869	530,000	530,000	
Asset Renewal and Replacement		175,284	1,000,000	608,308	1,000,000
Boring Effluent Filters					300,000
Digester Mixing	1,249,810				
Kellogg Creek Ultraviolet Disinfection - Alternative		216,829	2,280,620	504,281	
MBR Washer Compactor				51,694	325,000
Odor Control			400,000		
Other Small Projects	122,203	266,818	400,000	179,867	400,000
Process Improvements			100,000	15,000	100,000
SCADA				91,837	200,000
Regulatory					
Kellogg Outfall		112,937	200,000	352,698	1,500,000
Fleet					
Vehicles		39,005	137,327	110,383	175,000
Other					
Equipment	45,164	497,595	221,000		
Signage, Software	23,992				
Miscellaneous Projects	99,368	199,415	73,000	20,348	50,000
TOTAL	**3,712,085**	**2,734,211**	**10,591,947**	**4,261,212**	**8,619,000**

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CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

SURFACE WATER FUNDS

GENERAL

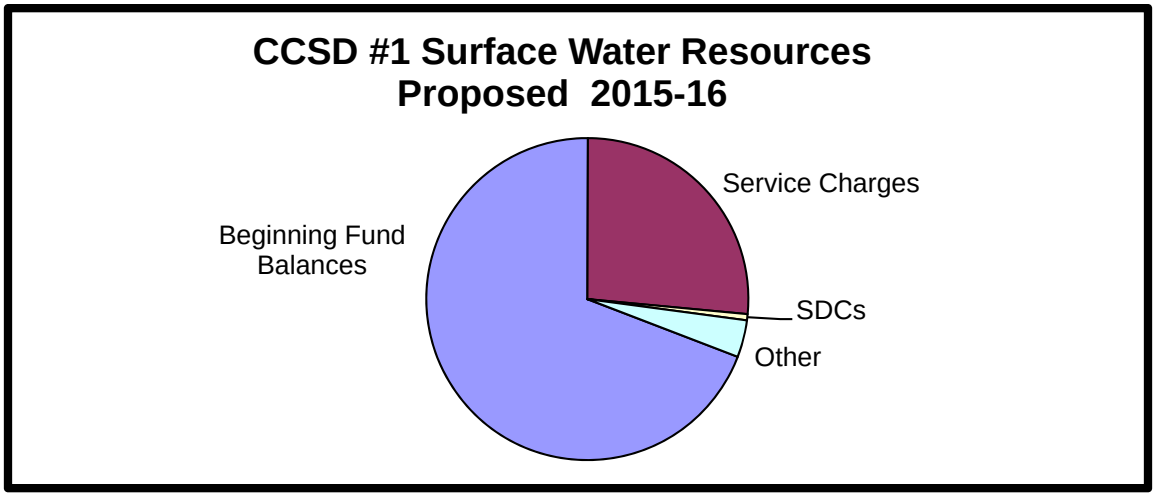
Surface water management services provided to the community include the construction and maintenance of infrastructure necessary to improve water quality and/or provide adequate conveyance of stormwater runoff; development plan review; public education related to water quality and stormwater issues; 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 $15.1 million, including approximately $10.5 million in SDC, construction, and operating funds carried forward from previous years, $4.0 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 remained at $6.35 for FY 2014-15 and is proposed to increase to $6.50 or 2.4% for FY 2015-16. 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 51,200 equivalent service units, budgeted service charge revenues for FY 2015-16 amount to approximately $4.0 million. Other revenues include $.3 million from surface water maintenance contracts, and $.3 million of miscellaneous income. These revenues provide funding for the operating expenses of the service area and a source of financing for future capital improvements.

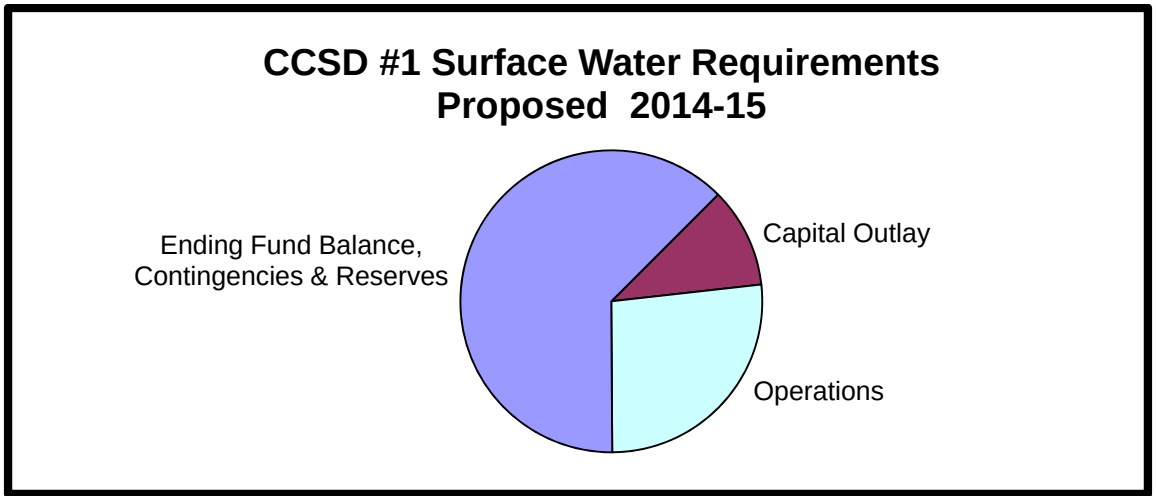
The beginning balance in the Construction Fund is estimated at $4.7 million. No transfer is proposed from the operating fund for FY 2015-16.

Approximately $.1 million revenue is expected from SDCs. This is a slight increase in the amount budgeted for FY 2014-15, due to an increase in construction in the District.

REQUIREMENTS

Total requirements for the service area are proposed at approximately $15.1 million and include operations and maintenance, capital improvements, and a capital construction contingency.

Total expenditures (including materials, services, and capital outlay) are proposed at $5.6 million for FY 2015-16. Operating expenditures in FY 2015-16 are proposed at approximately $4.0 million, approximately $.5 million more than the amount budgeted for FY 2014-15. This increase is primarily due to an increase in engineering, restoration / rehabilitation, and labor expenses.



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 $4.7 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 $1.0 million for FY 2015-16 and includes the Carli Regional Water Quality Facility, Rock Creek restoration, Priority Reach restoration, infrastructure replacement and enhancements to improve flow control and water quality, and other small projects. Approximately $3.7 million is proposed for contingencies and ending balances and to act as a reserve for future capital improvements.

In the Systems Development Charge Fund, $.6 million is proposed as capital outlay for the Carli Property Regional Water Quality Facility and other infrastructure enhancement. The SDC fund has approximately $1.0 million proposed for contingencies and ending balances which will also act as a reserve for future capital improvements.

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
OPERATING FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING BALANCE	2,765,111	2,951,828	4,121,059	3,749,530	4,285,256
SALES AND SERVICES					
SERVICE CHARGES	3,920,412	4,068,951	4,138,738	4,135,095	4,276,756
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	195,367	0	530,000	0	0
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	15,919	10,440	20,605	18,748	21,426
MISCELLANEOUS	197,052	112,449	200,000	163,937	200,000
TOTAL RESOURCES	**7,093,861**	**7,143,668**	**9,010,402**	**8,067,310**	**8,783,438**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	42,150	42,560	40,831	46,876	39,583
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	3,690	4,589	6,622	10,342	10,250
424000 REPAIRS AND MAINTENANCE SUPPLIES	21,550	8,363	11,279	5,753	6,792
425000 SMALL TOOLS AND EQUIPMENT	2,069	1,128	3,150	3,150	3,165
427000 SLUDGE REMOVAL EXPENSE	360	390	1,500	0	0
428000 PERMIT FEES	7,397	6,359	9,000	9,000	9,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	0	0	4,000	0	0
431200 MANAGEMENT CONSULTANT	44,093	9,418	0	10,255	0
431340 ENGINEERING	318,198	239,197	125,000	100,000	400,000
431350 ENVIRONMENTAL	490,513	53,692	198,000	226,000	125,000
431400 LEGAL	39,521	8,445	11,145	11,117	11,208
431500 MEDICAL	0	124	449	342	364
431600 FINANCIAL SERVICES	65,557	74,089	63,000	32,420	42,538
431700 MISC PROFESSIONAL SERVICES	189,512	51,379	5,000	15,000	38,679
431740 INFORMATION SERV (DATA PROC)	24,269	21,223	59,094	61,408	22,020
431750 LABORATORY SERVICES	46,605	58,996	38,500	43,000	56,500
431800 BUILDINGS AND GROUNDS	0	2,383	333	5,000	5,000
431910 WES LABOR	1,623,590	1,346,209	1,503,252	1,376,271	1,632,514
431920 DTD	13,788	9,074	20,000	20,000	20,000
431929 OTHER COUNTY	318,243	408,460	337,660	346,118	360,768
432000 COMMUNICATIONS	14,036	62,681	206,640	205,942	137,226

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
OPERATING FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
433000 TRAVEL	3,953	723	1,209	1,273	1,539
434000 PRINTING AND BINDING	4,027	1,816	22,325	56,299	57,166
435000 INSURANCE EXPENSE	14,460	12,152	12,755	13,216	14,374
436000 UTILITIES	500	219	2,110	2,000	2,000
437000 REPAIRS AND MAINTENANCE	12,586	31,055	46,500	48,200	50,334
437500 RESTORATION / REHABILITATION	101	104,621	340,000	340,000	502,500
438000 FACILITIES AND EQUIPMENT RENTAL	223,943	164,408	180,030	179,981	234,305
439000 MISCELLANEOUS CHARGES	15,456	75,452	32,505	31,349	33,721
439920 INTERAGENCY COORDINATION	222,138	215,300	203,000	203,000	220,500
TOTAL OM&R	**3,762,305**	**3,014,505**	**3,484,889**	**3,403,312**	**4,037,046**
TRANSFERS					
CONSTRUCTION FUND	0	0	0	0	0
DEBT SERVICE FUNDS					
REVENUE BONDS	379,728	379,633	378,742	378,742	0
TOTAL TRANSFERS	**379,728**	**379,633**	**378,742**	**378,742**	**0**
CONTINGENCY	0	0	580,815	0	672,841
ENDING FUND BALANCE	2,951,828	3,749,530	4,565,956	4,285,256	4,073,551
TOTAL REQUIREMENTS	**7,093,861**	**7,143,668**	**9,010,402**	**8,067,310**	**8,783,438**

REQUIREMENTS BY PROGRAM				
ASSET MANAGEMENT	11,693	0	0
BIOSOLIDS	0	0	0
CAPACITY MANAGEMENT	0	0	0
DISTRICT SUPPORT	1,436,765	1,364,156	1,293,180
ENERGY / REUSE	0	0	0
OPERATIONS	155,876	143,012	195,341
REGULATORY	22,232	0	0
SURFACE WATER	1,858,323	1,896,144	2,548,525
TOTAL	**3,484,889**	**3,403,312**	**4,037,046**

USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	49,730	48,862	50,854	50,733	51,240
MONTHLY SERVICE CHARGE	6.20	6.35	6.35	6.35	**6.50**
MONTHLY O&M COST/ESU	6.30	5.14	5.71	5.59	6.57

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
SYSTEM DEVELOPMENT CHARGE FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING SDC BALANCE	1,128,449	1,230,302	1,029,454	1,344,756	1,443,480
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGES	95,013	110,064	95,000	92,000	103,000
INTEREST INCOME	6,840	4,390	5,147	6,724	7,217
MISCELLANEOUS	0	0	0	0	0
TOTAL RESOURCES	**1,230,302**	**1,344,756**	**1,129,601**	**1,443,480**	**1,553,697**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	0	0	400,000	0	560,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**400,000**	**0**	**560,000**
CONTINGENCY	0	0	100,000	0	140,000
ENDING FUND BALANCE	1,230,302	1,344,756	629,601	1,443,480	853,697
TOTAL REQUIREMENTS	**1,230,302**	**1,344,756**	**1,129,601**	**1,443,480**	**1,553,697**
CAPITAL OUTLAY DETAIL					
Surface Water					
Carli Property Regional Water Quality Facility					360,000
Infrastructure / Asset Enhancement			200,000	0	200,000
Sunrise Corridor Development Response			200,000		
Total	**0**	**0**	**400,000**	**0**	**560,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

SURFACE WATER MANAGEMENT
CONSTRUCTION FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	5,389,205	5,010,981	3,794,036	4,624,583	4,739,523
CAPITAL PROJECT PARTICIPATION	0	43,066	0	489,000	30,000
INTEREST INCOME	30,350	17,344	18,970	23,123	23,698
TOTAL RESOURCES	**5,419,555**	**5,071,391**	**3,813,006**	**5,136,706**	**4,793,221**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	408,574	446,808	1,200,000	397,183	1,060,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**408,574**	**446,808**	**1,200,000**	**397,183**	**1,060,000**
CONTINGENCY	0	0	300,000	0	265,000
ENDING FUND BALANCE	5,010,981	4,624,583	2,313,006	4,739,523	3,468,221
TOTAL REQUIREMENTS	**5,419,555**	**5,071,391**	**3,813,006**	**5,136,706**	**4,793,221**
CAPITAL OUTLAY DETAIL					
Surface Water					
Carli Property Regional Water Quality Facility	9	8,863	250,000	210,215	360,000
Echo Valley Wetland Restoration	22,616	260,021			
Permit Requirements	179,476				
Priority Reach Restoration Projects			100,000	0	100,000
Regional Water Quality Facilities			200,000		200,000
Rock Creek Restoration	43,191	91,826	350,000	116,368	100,000
Small Projects	25,115	64,372	200,000	70,600	200,000
Storm Conveyance System Improvements	128,592				
Three Creeks Regional Facility Design		5,765	100,000	0	100,000
Tri-City WWTP - Low Impact Development Demo Garden	9,575				
Wetlands/Stream Channel Enhancement		15,961			
Total	**408,574**	**446,808**	**1,200,000**	**397,183**	**1,060,000**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

STATE LOAN FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	1,312,566	1,320,221	3,101,822	3,079,964	3,969,848
TRANSFER FROM SEWER GENERAL FUND	219,080	911,373	679,825	679,825	0
ASSESSMENT PRINCIPAL	0	1,599,604	300,000	850,000	270,000
ASSESSMENT INTEREST	0	155,689	100,000	190,000	100,000
INTEREST INCOME	7,656	3,292	15,509	15,400	19,849
TOTAL RESOURCES	**1,539,302**	**3,990,179**	**4,197,156**	**4,815,189**	**4,359,697**
REQUIREMENTS					
PRINCIPAL PAYMENTS					
R22401	194,756	202,843	211,265	211,265	0
R06224	0	106,208	106,208	106,208	106,208
R22403	0	141,582	289,074	289,074	297,138
	194,756	450,633	606,547	606,547	403,346
INTEREST PAYMENTS					
R22401	24,325	15,741	7,069	7,069	0
R06224	0	5,045	9,559	9,559	9,028
R22403	0	438,796	222,166	222,166	212,637
	24,325	459,582	238,794	238,794	221,665
RESERVE REQUIREMENTS					
R22401	108,422	108,346	108,346	0	0
R06224	0	53,104	53,104	53,104	53,104
R22403	0	234,954	234,978	234,954	234,954
	108,422	396,404	396,428	288,058	288,058
ENDING FUND BALANCE	1,211,799	2,683,560	2,955,387	3,681,790	3,446,628
TOTAL REQUIREMENTS	**1,539,302**	**3,990,179**	**4,197,156**	**4,815,189**	**4,359,697**

CLACKAMAS COUNTY SERVICE DISTRICT # 1

REVENUE BOND FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	8,649,562	8,570,278	8,426,506	8,476,171	8,351,414
TRANSFER FROM SEWER GENERAL FUND	7,559,962	7,559,813	7,543,440	7,543,440	6,911,725
TRANSFER FROM SURFACE WATER GENERAL FUND	379,728	379,633	378,742	378,742	0
PRINCIPAL COLLECTIONS	0	0	10,000	0	0
INTEREST COLLECTIONS	47,773	38,165	5,000	28,500	15,000
INTEREST INCOME	80,395	69,349	42,133	42,381	41,757
TOTAL RESOURCES	**16,717,420**	**16,617,238**	**16,405,821**	**16,469,234**	**15,319,896**
REQUIREMENTS					
PRINCIPAL PAYMENTS					
2002A	140,000	140,000	140,000	140,000	135,000
2002B	990,000	1,025,000	1,060,000	1,060,000	0
2009A	965,000	995,000	1,030,000	1,030,000	1,070,000
2009B	1,160,000	1,200,000	1,235,000	1,235,000	1,270,000
2010	650,000	665,000	680,000	680,000	765,000
	3,905,000	4,025,000	4,145,000	4,145,000	3,240,000
INTEREST PAYMENTS					
2002A	67,450	61,622	55,638	55,638	49,589
2002B	92,155	56,884	19,345	19,345	0
2009A	1,453,968	1,429,542	1,404,143	1,404,143	1,372,643
2009B	1,717,450	1,670,050	1,609,175	1,609,175	1,564,013
2010	911,119	897,969	884,519	884,519	870,069
	4,242,142	4,116,067	3,972,820	3,972,820	3,856,314
RESERVES					
2002A	838,000	586,927	400,289	392,289	215,700
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
	8,268,972	8,017,899	7,831,261	7,823,261	7,646,672
ENDING FUND BALANCE	301,306	458,272	456,740	528,153	576,910
TOTAL REQUIREMENTS	**16,717,420**	**16,617,238**	**16,405,821**	**16,469,234**	**15,319,896**

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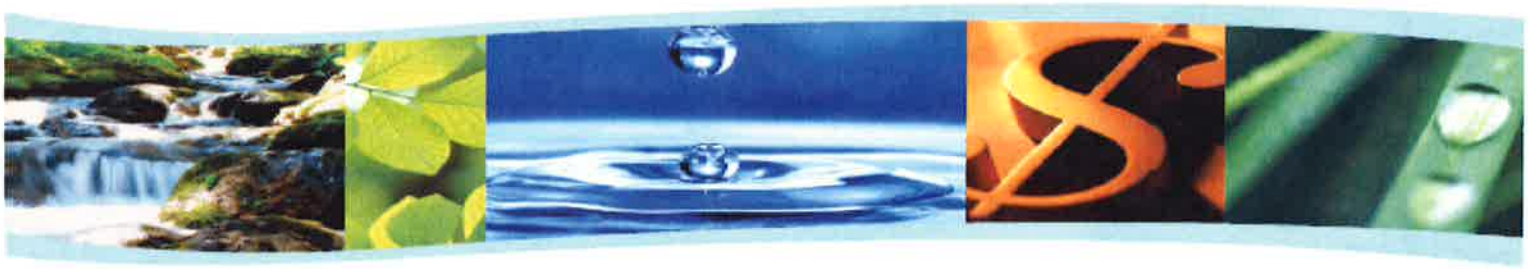
State Budget Forms
Clackamas County
Service District No. 1



RESOURCES

FORM LB-20

SANITARY SEWER
OPERATING FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	2,589,820	3,323,865	1,492,978	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	6,027,385	6,027,385	6,027,385	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	103,363	91,256	7,465	4. INTEREST	30,137	30,137	30,137	4
5				5. OTHER RESOURCES				5
6	16,886,603	17,027,081	18,243,150	6. MONTHLY SERVICE CHARGE REVENUE	19,194,917	19,194,917	19,194,917	6
7	4,008,490	4,129,879	4,333,896	7. OPERATION PAYMENTS-CITIES	4,301,854	4,301,854	4,301,854	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9			2,600	9. RENTAL INCOME	2,600	2,600	2,600	9
10	1,069,470	905,448	918,000	10. MISCELLANEOUS INCOME	825,000	825,000	825,000	10
11	70,193	18,903	5,000	11. CONNECTION CHARGE REVENUE	100,000	100,000	100,000	11
12	53,080	156,678	100,000	12. SPECIAL CONNECTION CHARGE REVENUE	5,000	5,000	5,000	12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14	1,136,877	0	20,000	14. PRINCIPAL NON-BONDED INSTALLMENT	20,000	20,000	20,000	14
15	26,376	34,173	10,000	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			244,000	22. TRANSFER FROM CLACKAMAS COUNTY	244,300	244,300	244,300	22
23				23				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	25,944,272	25,687,283	25,377,089	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	30,761,193	30,761,193	30,761,193	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	25,944,272	25,687,283	25,377,089	**32. TOTAL RESOURCES**	30,761,193	30,761,193	30,761,193	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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	10,841,365	12,124,364	13,123,088	1.	13,840,249	13,840,249	13,840,249	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	10,841,365	12,124,364	13,123,088	7. TOTAL MATERIALS AND SERVICES	13,840,249	13,840,249	13,840,249	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	7,779,042	8,471,186	8,223,265	2. TO DEBT SERVICE FUNDS	6,911,725	6,911,725	6,911,725	2
3	4,000,000	2,000,000	1,500,000	3. TO OTHER FUNDS	7,000,000	7,000,000	7,000,000	3
4			1,500,000	4. GENERAL OPERATING CONTINGENCY	2,306,708	2,306,708	2,306,708	4
5	11,779,042	10,471,186	11,223,265	5. TOTAL TRANSFERS & CONTINGENCY	16,218,433	16,218,433	16,218,433	5
	22,620,407	22,595,550	24,346,353	**TOTAL EXPENDITURES**	30,058,682	30,058,682	30,058,682	
	3,323,865	3,091,733	1,030,736	**UNAPPROPRIATED ENDING FUND BALANCE**	702,511	702,511	702,511	
	25,944,272	25,687,283	25,377,089	**TOTAL**	30,761,193	30,761,193	30,761,193	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	6,421,656	7,320,224	7,286,139	3. WES SERVICES			7,416,217	7,416,217	7,416,217	3
4	1,117,807	1,461,257	1,489,114	4. OTHER COUNTY SERVICES			1,452,856	1,452,856	1,452,856	4
5	665,855	614,454	1,293,884	5. PROFESSIONAL SERVICES			1,990,478	1,990,478	1,990,478	5
6	210,301	286,303	359,505	6. MISCELLANEOUS SERVICES			421,990	421,990	421,990	6
7	8,415,619	9,682,238	10,428,642	7. TOTAL SERVICES			11,281,541	11,281,541	11,281,541	7
8										8
9	1,021,081	1,054,061	1,063,093	9. SUPPLIES			1,064,410	1,064,410	1,064,410	9
10	828,335	536,455	583,000	10. SLUDGE DISPOSAL			583,000	583,000	583,000	10
11	799,241	768,236	835,273	11. UTILITIES			825,606	825,606	825,606	11
12	569,564	789,635	789,468	12. MISCELLANEOUS EXPENSE			771,713	771,713	771,713	12
13	(792,475)	(706,261)	(576,388)	13. ALLOCATED OVERHEAD			(686,021)	(686,021)	(686,021)	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	10,841,365	12,124,364	13,123,088	31. TOTAL EXPENDITURES			13,840,249	13,840,249	13,840,249	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	10,841,365	12,124,364	13,123,088	**TOTAL**	0		13,840,249	13,840,249	13,840,249	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	3,246,296	4,044,955	6,439,180	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	10,012,136	10,012,136	10,012,136	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	27,067	14,965	32,196	4. INTEREST	50,061	50,061	50,061	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	3,268,592	3,479,042	3,580,416	11. CONNECTION CHARGE REVENUE	3,319,800	3,319,800	3,319,800	11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. 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	6,541,955	7,538,962	10,051,792	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	13,381,997	13,381,997	13,381,997	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,541,955	7,538,962	10,051,792	**32. TOTAL RESOURCES**	13,381,997	13,381,997	13,381,997	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

SANITARY SEWER

SYSTEM DEVELOPMENT CHARGE FUND
NAME OF ORGANIZATIONAL UNIT-FUND

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

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	2,497,000	394,492	492,000	1.	2,379,000	2,379,000	2,379,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,497,000	394,492	492,000	7. TOTAL CAPITAL OUTLAY	2,379,000	2,379,000	2,379,000	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			123,000	4. GENERAL OPERATING CONTINGENCY	594,750	594,750	594,750	4
5	0	0	123,000	5. TOTAL TRANSFERS & CONTINGENCY	594,750	594,750	594,750	5
	2,497,000	394,492	615,000	**TOTAL EXPENDITURES**	2,973,750	2,973,750	2,973,750	
	4,044,955	7,144,470	9,436,792	**UNAPPROPRIATED ENDING FUND BALANCE**	10,408,247	10,408,247	10,408,247	
	6,541,955	7,538,962	10,051,792	**TOTAL**	13,381,997	13,381,997	13,381,997	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	

DETAILED EXPENDITURES

SANITARY SEWER

FORM LB-31

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1	917,031	111,507	292,000	1. LAND			726,000	726,000	726,000	1
2				2.						2
3		177,175		3. BUILDINGS			550,000	550,000	550,000	3
4				4.						4
5				5. TREATMENT PLANT			1,103,000	1,103,000	1,103,000	5
6				6.						6
7		105,810	200,000	7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	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	2,497,000	394,492	492,000	31. TOTAL EXPENDITURES			2,379,000	2,379,000	2,379,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,497,000	394,492	492,000	**TOTAL**	0		2,379,000	2,379,000	2,379,000	

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 2015-2016			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2014-2015		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	11,750,747	12,781,995	11,487,905	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	9,988,489	9,988,489	9,988,489	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	80,751	43,461	57,440	4. INTEREST	49,942	49,942	49,942	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	180,530			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	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	2,000,000	1,500,000	22. TRANSFER FROM GENERAL FUND	7,000,000	7,000,000	7,000,000	22
23				23. TRANSFER FROM SDC FUND				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	16,494,080	14,825,456	13,045,345	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	17,038,431	17,038,431	17,038,431	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	16,494,080	14,825,456	13,045,345	**32. TOTAL RESOURCES**	17,038,431	17,038,431	17,038,431	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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	3,712,085	2,734,211	10,591,947	1.	8,619,000	8,619,000	8,619,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	3,712,085	2,734,211	10,591,947	7. TOTAL CAPITAL OUTLAY	8,619,000	8,619,000	8,619,000	7
				TRANSFERRED TO OTHER FUNDS				
1	200,000	200,000	0	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			500,000	4. GENERAL OPERATING CONTINGENCY	2,154,750	2,154,750	2,154,750	4
5	200,000	200,000	500,000	5. TOTAL TRANSFERS & CONTINGENCY	2,154,750	2,154,750	2,154,750	5
	3,912,085	2,934,211	11,091,947	**TOTAL EXPENDITURES**	10,773,750	10,773,750	10,773,750	
	12,581,995	11,891,245	1,953,398	**UNAPPROPRIATED ENDING FUND BALANCE**	6,264,681	6,264,681	6,264,681	
	16,494,080	14,825,456	13,045,345	**TOTAL**	17,038,431	17,038,431	17,038,431	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	2,275,716	1,474,474	5,910,620	5. TREATMENT PLANT			8,244,000	8,244,000	8,244,000	5
6				6.						6
7		579,836	4,300,000	7. PUMP STATIONS			200,000	200,000	200,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	694,383	143,301	23,000	11. TRUNKS & INTERCEPTORS						11
12				12.						12
13	574,922	536,600	358,327	13. EQUIPMENT CAPITAL			175,000	175,000	175,000	13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17	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	3,712,085	2,734,211	10,591,947	31. TOTAL EXPENDITURES			8,619,000	8,619,000	8,619,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	3,712,085	2,734,211	10,591,947	**TOTAL**	0		8,619,000	8,619,000	8,619,000	

RESOURCES

FORM LB-20

SURFACE WATER
OPERATING FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	2,765,111	2,951,828	4,121,059	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,285,256	4,285,256	4,285,256	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	15,919	10,440	20,605	4. INTEREST	21,426	21,426	21,426	4
5				5. OTHER RESOURCES				5
6	3,920,412	4,068,951	4,138,738	6. MONTHLY SERVICE CHARGE REVENUE	4,276,756	4,276,756	4,276,756	6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10	197,052	112,449	200,000	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	195,367	0	530,000	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	7,093,861	7,143,668	9,010,402	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	8,783,438	8,783,438	8,783,438	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	7,093,861	7,143,668	9,010,402	**32. TOTAL RESOURCES**	8,783,438	8,783,438	8,783,438	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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	3,762,305	3,014,505	3,484,889	1.	4,037,046	4,037,046	4,037,046	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	3,762,305	3,014,505	3,484,889	7. TOTAL MATERIALS AND SERVICES	4,037,046	4,037,046	4,037,046	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	379,728	379,633	378,742	2. TO DEBT SERVICE FUNDS	0			2
3				3. TO OTHER FUNDS				3
4			580,815	4. GENERAL OPERATING CONTINGENCY	672,841	672,841	672,841	4
5	379,728	379,633	959,557	5. TOTAL TRANSFERS & CONTINGENCY	672,841	672,841	672,841	5
	4,142,033	3,394,138	4,444,446	**TOTAL EXPENDITURES**	4,709,887	4,709,887	4,709,887	
	2,951,828	3,749,530	4,565,956	**UNAPPROPRIATED ENDING FUND BALANCE**	4,073,551	4,073,551	4,073,551	
	7,093,861	7,143,668	9,010,402	**TOTAL**	8,783,438	8,783,438	8,783,438	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	1,670,195	1,405,205	1,541,752	3. WES SERVICES			1,689,014	1,689,014	1,689,014	3
4	356,300	438,757	416,754	4. OTHER COUNTY SERVICES			402,788	402,788	402,788	4
5	1,147,394	436,344	406,594	5. PROFESSIONAL SERVICES			617,789	617,789	617,789	5
6	14,036	65,064	206,973	6. MISCELLANEOUS SERVICES			142,226	142,226	142,226	6
7	3,187,925	2,345,370	2,572,073	7. TOTAL SERVICES			2,851,817	2,851,817	2,851,817	7
8										8
9	69,459	56,640	61,883	9. SUPPLIES			59,790	59,790	59,790	9
10	360	390	1,500	10. SLUDGE DISPOSAL						10
11	500	219	2,110	11. UTILITIES			2,000	2,000	2,000	11
12	61,815	449,358	673,168	12. MISCELLANEOUS EXPENSE			893,153	893,153	893,153	12
13	442,246	162,528	174,155	13. ALLOCATED OVERHEAD			230,286	230,286	230,286	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	3,762,305	3,014,505	3,484,889	31. TOTAL EXPENDITURES			4,037,046	4,037,046	4,037,046	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	3,762,305	3,014,505	3,484,889	**TOTAL**	0		4,037,046	4,037,046	4,037,046	

FORM LB-31

DETAILED EXPENDITURES

SURFACE WATER

OPERATING FUND

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	RANGE	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2014-2015							
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014					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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	1,128,449	1,230,302	1,029,454	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,443,480	1,443,480	1,443,480	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	6,840	4,390	5,147	4. INTEREST	7,217	7,217	7,217	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	95,013	110,064	95,000	11. CONNECTION CHARGE REVENUE	103,000	103,000	103,000	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	1,230,302	1,344,756	1,129,601	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,553,697	1,553,697	1,553,697	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,230,302	1,344,756	1,129,601	**32. TOTAL RESOURCES**	1,553,697	1,553,697	1,553,697	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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	0	0	400,000	1.	560,000	560,000	560,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	400,000	7. TOTAL CAPITAL OUTLAY	560,000	560,000	560,000	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			100,000	4. GENERAL OPERATING CONTINGENCY	140,000	140,000	140,000	4
5	0	0	100,000	5. TOTAL TRANSFERS & CONTINGENCY	140,000	140,000	140,000	5
	0	0	500,000	**TOTAL EXPENDITURES**	700,000	700,000	700,000	
	1,230,302	1,344,756	629,601	**UNAPPROPRIATED ENDING FUND BALANCE**	853,697	853,697	853,697	
	1,230,302	1,344,756	1,129,601	**TOTAL**	1,553,697	1,553,697	1,553,697	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	5. TREATMENT PLANT			560,000	560,000	560,000	5
6				6.						6
7				7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	400,000	31. TOTAL EXPENDITURES			560,000	560,000	560,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	400,000	**TOTAL**	0		560,000	560,000	560,000	

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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	5,389,205	5,010,981	3,794,036	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,739,523	4,739,523	4,739,523	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	30,350	17,344	18,970	4. INTEREST	23,698	23,698	23,698	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		43,066		16. STATE GRANTS	30,000	30,000	30,000	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	5,419,555	5,071,391	3,813,006	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	4,793,221	4,793,221	4,793,221	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	5,419,555	5,071,391	3,813,006	**32. TOTAL RESOURCES**	4,793,221	4,793,221	4,793,221	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

SURFACE WATER

CONSTRUCTION FUND

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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
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	408,574	446,808	1,200,000	1.	1,060,000	1,060,000	1,060,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	408,574	446,808	1,200,000	7. TOTAL CAPITAL OUTLAY	1,060,000	1,060,000	1,060,000	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			300,000	4. GENERAL OPERATING CONTINGENCY	265,000	265,000	265,000	4
5	0	0	300,000	5. TOTAL TRANSFERS & CONTINGENCY	265,000	265,000	265,000	5
	408,574	446,808	1,500,000	**TOTAL EXPENDITURES**	1,325,000	1,325,000	1,325,000	
	5,010,981	4,624,583	2,313,006	**UNAPPROPRIATED ENDING FUND BALANCE**	3,468,221	3,468,221	3,468,221	
	5,419,555	5,071,391	3,813,006	**TOTAL**	4,793,221	4,793,221	4,793,221	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	RANGE	**BUDGET FOR NEXT YEAR 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		OF EMPS		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	408,574	446,808	1,200,000	11. TRUNKS & INTERCEPTORS			1,060,000	1,060,000	1,060,000	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	516,867	446,808	1,200,000	31. TOTAL EXPENDITURES			1,060,000	1,060,000	1,060,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	516,867	446,808	1,200,000	**TOTAL**	0		1,060,000	1,060,000	1,060,000	

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 2015-2016**		
	SECOND PRECEDING 2012-2013	FIRST PRECEDING 2013-2014	THIS YEAR 2014-2015	**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	1,312,566	1,320,221	3,101,822	2. WORKING CAPITAL(ACCRUAL BASIS)		3,969,848	3,969,848	3,969,848	2
3		1,599,604	300,000	3. PRINCIPAL COLLECTIONS		270,000	270,000	270,000	3
4		155,689	100,000	4. INTEREST COLLECTIONS		100,000	100,000	100,000	4
5	7,656	3,292	15,509	5. EARNINGS FROM TEMPORARY INVESTMENTS		19,849	19,849	19,849	5
6	219,080	911,373	679,825	6. TRANSFERRED FROM OTHER FUNDS					6
7				7. TRANSFERRED FROM DEVELOPMENT AGENCY					7
8	1,539,302	3,990,179	4,197,156	8. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		4,359,697	4,359,697	4,359,697	8
9	\\	\\	0	9. TAXES NECESSARY TO BALANCE		0	0	0	9
10			\\	10. TAXES COLLECTED IN YEAR LEVIED		\\	\\	\\	10
	1,539,302	3,990,179	4,197,156	**TOTAL RESOURCES**		4,359,697	4,359,697	4,359,697	
				REQUIREMENTS					
\\\\\\	\\	\\	\\	BOND PRINCIPAL PAYMENTS		\\	\\	\\	\\\\\\
\\\\\\	\\	\\	\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\	\\	\\	\\\\\\
1	194,756	202,843	211,265	1. STATE LOAN R22401	09/01/15, 03/01/16	0	0	0	1
2		106,208	106,208	2. STATE LOAN R06224	09/01/15, 03/01/16	106,208	106,208	106,208	2
3		141,582	289,074	3. STATE LOAN R22403	09/01/15, 03/01/16	297,138	297,138	297,138	3
4	194,756	450,633	606,547	4. TOTAL PRINCIPAL		403,346	403,346	403,346	4
\\\\\\	\\	\\	\\	BOND INTEREST PAYMENTS		\\	\\	\\	\\\\\\
\\\\\\	\\	\\	\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\	\\	\\	\\\\\\
1	24,325	15,741	7,069	1. STATE LOAN R22401	09/01/15, 03/01/16	0	0	0	1
2		5,045	9,559	2. STATE LOAN R06224	09/01/15, 03/01/16	9,028	9,028	9,028	2
3		438,796	222,166	3. STATE LOAN R22403	09/01/15, 03/01/16	212,637	212,637	212,637	3
4	24,325	459,582	238,794	4. TOTAL INTEREST		221,665	221,665	221,665	4
\\\\\\	\\	\\	\\	UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR		\\	\\	\\	\\\\\\
\\\\\\	\\	\\	\\	ISSUE DATE	PAYMENT DATE	\\	\\	\\	\\\\\\
1	\\	\\	108,346	1. RESERVE REQUIREMENT	R22401	0	0	0	1
2	\\	\\	53,104	2. RESERVE REQUIREMENT	R06224	53,104	53,104	53,104	2
3	\\	\\	234,978	3. RESERVE REQUIREMENT	R22403	234,954	234,954	234,954	3
4	\\	\\		4.					4
5.	1,320,221	3,079,964	2,955,387	5. TOTAL UAPPROPRIATED ENDING FUND BALANCE		3,446,628	3,446,628	3,446,628	5
	1,539,302	3,990,179	4,197,156	**TOTAL REQUIREMENTS**		4,359,697	4,359,697	4,359,697	

BONDED DEBT PAYMENTS ARE FOR:
REVENUE BONDS

BONDED DEBT
RESOURCES AND REQUIREMENTS

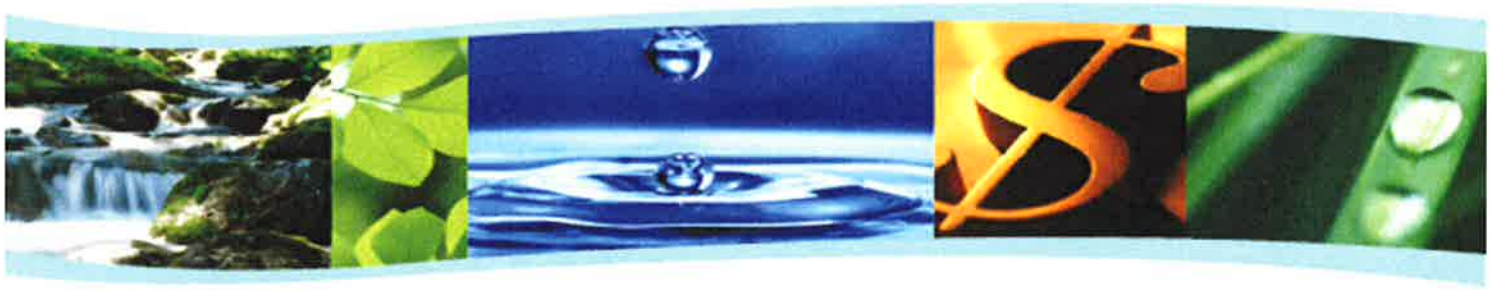
FORM LB-35

DEBT SERVICE - REVENUE BONDS
FUND

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

	HISTORICAL DATA					BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET	DESCRIPTION OF					
	SECOND PRECEDING 2012-2013	FIRST PRECEDING 2013-2014	THIS YEAR 2014-2015	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	8,649,562	8,570,278	8,426,506	2. WORKING CAPITAL(ACCRUAL BASIS)		8,351,414	8,351,414	8,351,414	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD					3
4	80,395	69,349	42,133	4. EARNINGS FROM TEMPORARY INVESTMENTS		41,757	41,757	41,757	4
5	7,939,690	7,939,446	7,922,182	5. TRANSFERRED FROM OTHER FUNDS		6,911,725	6,911,725	6,911,725	5
6				6. PROCEEDS FROM ADVANCE REFUNDING					6
			10,000	7. PRINCIPAL COLLECTIONS					
	47,773	38,165	5,000	8. INTEREST COLLECTIONS		15,000	15,000	15,000	
7	16,717,420	16,617,238	16,405,821	10. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		15,319,896	15,319,896	15,319,896	7
8	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		11. TAXES NECESSARY TO BALANCE					8
9			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	12. TAXES COLLECTED IN YEAR LEVIED		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	9
	16,717,420	16,617,238	16,405,821	**TOTAL RESOURCES**		15,319,896	15,319,896	15,319,896	
				REQUIREMENTS					
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND PRINCIPAL PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	140,000	140,000	140,000	1. 2002A 06/04/02	12/01/15	135,000	135,000	135,000	1
2	990,000	1,025,000	1,060,000	2. 2002B 09/19/02	12/01/15	0	0	0	2
3	965,000	995,000	1,030,000	3. 2009A 03/04/09	12/01/15	1,070,000	1,070,000	1,070,000	3
4	1,160,000	1,200,000	1,235,000	4. 2009B 11/24/09	12/01/15	1,270,000	1,270,000	1,270,000	4
5	650,000	665,000	680,000	5. 2010 12/22/10	12/01/15	765,000	765,000	765,000	5
6	3,905,000	4,025,000	4,145,000	6. TOTAL PRINCIPAL		3,240,000	3,240,000	3,240,000	6
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND INTEREST PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	67,450	61,622	55,638	1. 2002A 06/04/02	12/01/15, 06/01/16	49,589	49,589	49,589	1
2	92,155	56,884	19,345	2. 2002B 09/19/02	12/01/15, 06/01/16	0	0	0	2
3	1,453,968	1,429,542	1,404,143	3. 2009A 03/04/09	12/01/15, 06/01/16	1,372,643	1,372,643	1,372,643	3
4	1,717,450	1,670,050	1,609,175	4. 2009B 11/24/09	12/01/15, 06/01/16	1,564,013	1,564,013	1,564,013	4
5	911,119	897,969	884,519	5. 2010 12/22/10	12/01/15, 06/01/16	870,069	870,069	870,069	5
6	4,242,142	4,116,067	3,972,820	6. TOTAL INTEREST		3,856,314	3,856,314	3,856,314	6
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	400,289	1. Reserve 2002A		215,700	215,700	215,700	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	8,570,278	8,476,171	456,740	5. UNAPPROPRIATED ENDING FUND BALANCE		576,910	576,910	576,910	
	16,717,420	16,617,238	16,405,821	**TOTAL REQUIREMENTS**		15,319,896	15,319,896	15,319,896	

Tri-City Service District



TRI-CITY SERVICE DISTRICT

OVERVIEW

In 1980 the Cities of Oregon City, West Linn, and Gladstone, in conjunction with Clackamas County, formed the 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 placed into service.

The budget proposal contained herein includes a proposed user rate increase for FY 2015-16 of 5.3%. The existing wholesale rate of $19.00 per EDU per month is proposed to increase to $20.00 per EDU per month for FY 2015-16. A $1.65 per EDU per month or 9.5% increase was implemented in FY 2014-15.

The District also has a small number of retail customers. The retail rate is currently $28.95 per EDU per month, and is proposed to increase to $30.00 per EDU per month.

Fiscal Year 2002-03 was the last year of debt service on the District's general obligation debt. The only debt remaining within the District is for a State Revolving Fund loan requiring approximately $56,000 annually for debt service.

Future maturities are as follows:

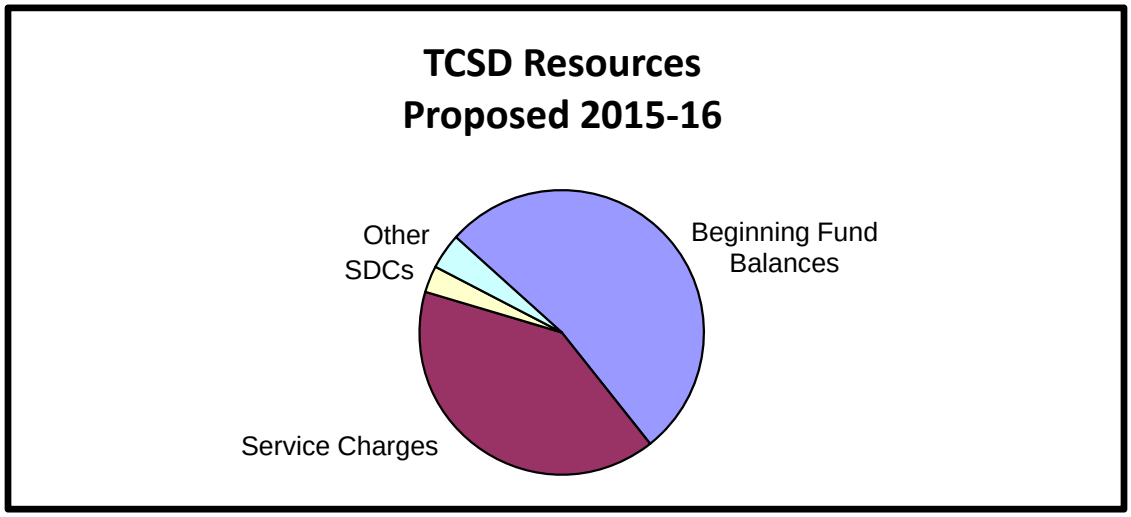
Fiscal Year	Principal	Interest	Admin. Fees	Total
2016	$ 54,426	$ 1,630	$ 137	$ 56,193
	$ 54,426	$ 1,630	$ 137	$ 56,193

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



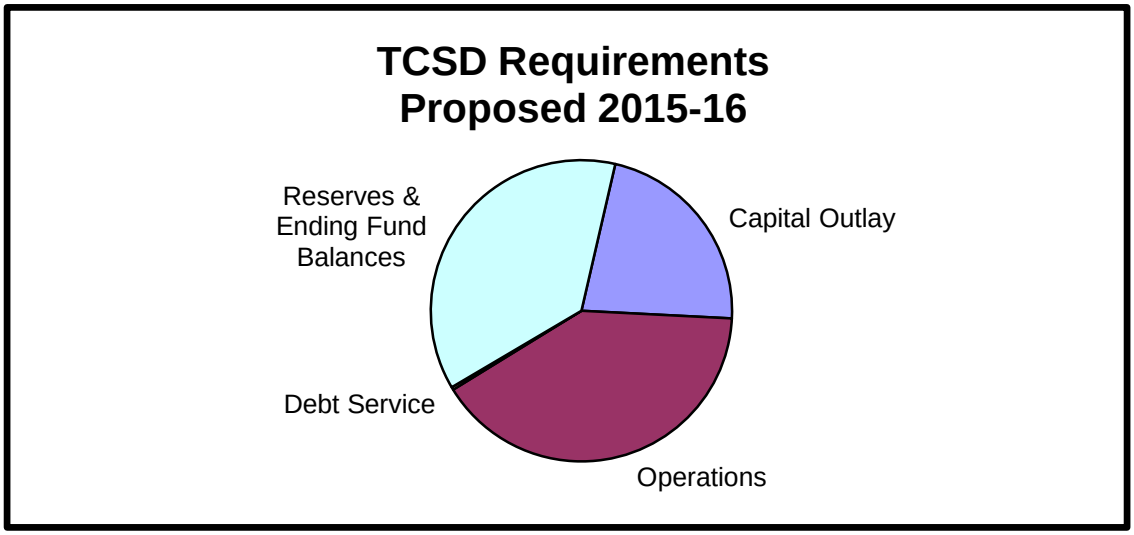
Total resources for the District for FY 2015-16 are budgeted to be approximately $19.0 million, up from $17.1 million budgeted for FY 2014-15. The increase is due to a higher projected beginning fund balance as well as increased service charges.

Approximately $7.6 million is expected from monthly service charges, $.5 million more than the amount budgeted for FY 2014-15. 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 2015-16 is to a fee of $20.00 per EDU per month from the current rate of $19.00 per EDU per month or a 5.3% 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 being shared between the Districts, proportionate to the amount of flow sent to these combined facilities by each district.

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

Approximately $.6 million is expected from System Development Charges (SDCs) in FY 2015-16. This revenue is based on the current fee of $2,020 per EDU. The Tri-City Advisory Committee is considering an increase which will be implemented at the beginning of FY 2015-16. These funds are used to pay for capital improvements related to growth in the District.

REQUIREMENTS



Total requirements for the District are proposed at $19.0 million, up from $17.1 million budgeted for FY 2014-15. Capital outlay is proposed at $4.2 million for FY 2015-16, an increase from the $2.9 proposed in FY 2014-15. Reserves, contingencies, and ending balances are proposed at $7.0 million for FY 2015-16, down from the $7.3 proposed for FY 2014-15. Ending balances are down primarily in the Construction Fund.

Budgeted operations and maintenance expenditures for FY 2015-16 are proposed at approximately $7.7 million, an increase of 13.2% from the FY 2014-15 budget of $6.8 million. Increases are primarily in Engineering (master planning efforts), Chemicals (replacing chlorine gas with paracetic acid in the disinfection process), and Labor (cost of living adjustments, etc.).

Approximately $2.7 million is budgeted as a contingency and ending balance in the operating fund to provide for emergencies or unexpected needs.

The Construction Fund is proposed to receive a $1.0 million transfer from the operating fund in FY 2015-16. The Construction Fund has been funded in prior years through annual transfers from the Operating Fund as balances allowed. The Construction Fund is used solely for the purpose of providing funding for capital efforts in the District. Proposed capital outlay is approximately $3.5 million for FY 2015-16. Approximately $3.2 million is proposed for contingency and ending balances and to act as a reserve for future capital improvements.

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 5.3% to $20.00 per EDU per month from the $19.00 per EDU per month amount charged during fiscal year FY 2014-15. 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 2015-16		City Rate 2015-16		Estimated Total
Oregon City	$ 21.20	**	$ 24.90	*	$ 46.10
West Linn	$ 20.00		$ 17.08		$ 37.08
Gladstone	$ 20.00		$ 9.19	*	$ 29.19

*This is the FY 2014-15 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

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	4,645,410	5,695,882	5,640,866	5,726,699	3,045,985
SALES AND SERVICES					
SERVICE CHARGES					
OREGON CITY	2,563,473	2,975,531	3,675,630	3,813,778	3,914,082
WEST LINN	1,910,728	2,169,789	2,291,575	2,395,824	2,534,530
GLADSTONE	745,464	861,751	956,688	958,284	1,008,720
MISCELLANEOUS	171,819	181,301	181,393	180,301	181,743
PUMP STATION MAINTENANCE	6,274	5,260	5,000	6,000	5,000
RENTAL INCOME	0	171,610	171,600	171,600	171,600
SEPTAGE DISPOSAL & MISC REVENUE	252,824	96,837	65,000	123,900	65,000
BIOSOLIDS	711,756	348,655	472,000	480,000	475,000
INTERGOVERNMENTAL REVENUE	0	0	0	0	0
INTEREST INCOME	26,436	19,456	28,204	28,633	15,230
TOTAL RESOURCES	**11,034,184**	**12,526,072**	**13,487,956**	**13,885,019**	**11,416,890**
REQUIREMENTS					
MATERIALS AND SERVICES					
421000 GENERAL OFFICE SUPPLIES	6,484	4,541	8,733	13,893	13,438
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	423,646	441,948	472,027	520,370	764,771
424000 REPAIRS AND MAINTENANCE SUPPLIES	169,352	199,913	177,857	170,961	177,421
425000 SMALL TOOLS AND EQUIPMENT	30,843	5,979	15,250	16,300	15,065
427000 PURCHASED SEWAGE/SLUDGE REMOVAL	27,164	162,495	261,000	189,000	268,000
428000 PERMIT FEES	16,943	48,181	62,350	78,000	83,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	15,670	10,670	11,500	10,970	11,300
431200 MANAGEMENT CONSULTANT	88,793	24,304	0	18,690	0
431340 ENGINEERING	76,478	149,968	604,700	234,405	932,000
431350 ENVIRONMENTAL	12,338	35,007	49,400	24,400	94,290
431400 LEGAL	3,299	0	2,284	2,492	2,354
431500 MEDICAL	671	417	1,571	1,623	1,589
431600 FINANCIAL SERVICES	76,781	84,093	80,000	28,126	74,908
431700 MISC PROFESSIONAL SERVICES	36,536	25,776	20,000	5,953	31,027
431740 INFORMATION SERV (DATA PROC)	66,967	49,311	135,393	135,996	87,851
431750 LABORATORY SERVICES	295,917	263,337	303,941	286,500	309,004
431800 BUILDINGS AND GROUNDS	9,372	12,287	21,940	19,600	226
431910 WES LABOR	2,226,661	2,218,110	2,486,899	2,423,264	2,594,236
431920 DTD	8	119	6,000	1,000	1,000
431929 OTHER COUNTY	325,186	421,552	419,003	454,066	447,909
432000 COMMUNICATIONS	46,727	85,160	124,289	125,158	145,679
433000 TRAVEL	2,081	1,319	2,943	1,198	2,626
434000 PRINTING AND BINDING	2,108	1,914	5,620	5,317	4,834
435000 INSURANCE EXPENSE	116,224	131,435	138,021	129,097	133,894

TRI-CITY SERVICE DISTRICT
SEWER
OPERATING FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
436000 UTILITIES	736,630	747,301	784,071	775,195	804,574
437000 REPAIRS AND MAINTENANCE	51,338	20,986	50,534	50,768	58,485
438000 FACILITIES AND EQUIPMENT RENTAL	278,332	250,634	268,168	281,395	305,219
439000 MISCELLANEOUS CHARGES	139,725	346,588	250,015	278,837	299,420
TOTAL OM&R	**5,282,274**	**5,743,345**	**6,763,509**	**6,282,574**	**7,664,120**
CAPITAL OUTLAY					
480000 CAPITAL CONSTRUCTION	0	0	0	0	0
485000 EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
TRANSFERS					
CONSTRUCTION FUND	0	1,000,000	4,500,000	4,500,000	1,000,000
SDC FUND	0	0	0	0	0
STATE LOAN	56,028	56,028	56,460	56,460	56,193
TOTAL TRANSFERS	**56,028**	**1,056,028**	**4,556,460**	**4,556,460**	**1,056,193**
CONTINGENCY	0	0	1,127,252	0	1,277,353
RESERVE	0	0	0	0	0
ENDING FUND BALANCE	5,695,882	5,726,699	1,040,735	3,045,985	1,419,224
TOTAL REQUIREMENTS	**11,034,184**	**12,526,072**	**13,487,956**	**13,885,019**	**11,416,890**
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			46,176	33,283	29,479
BIOSOLIDS			558,681	410,711	657,574
CAPACITY MANAGEMENT			266,191	1,063	68,449
DISTRICT SUPPORT			1,479,025	1,560,952	1,456,900
ENERGY / REUSE			75,825	6,687	0
OPERATIONS			4,226,882	4,239,670	5,451,718
REGULATORY			110,729	30,208	0
SURFACE WATER			0	0	0
TOTAL			**6,763,509**	**6,282,574**	**7,664,120**
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	29,591	29,859	29,895	30,539	30,826
MONTHLY SERVICE CHARGE	15.35	17.35	19.00	19.00	**20.00**
MONTHLY O&M COST/EDU	14.88	16.03	18.85	17.14	20.72

TRI-CITY SERVICE DISTRICT

SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING SDC FUND BALANCE	849,579	855,576	962,934	1,038,829	1,248,169
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGE					
OREGON CITY	765,126	335,414	655,625	238,360	472,680
WEST LINN	124,028	104,818	129,059	66,660	101,000
GLADSTONE	6,060	0	0	0	0
MISCELLANEOUS	20,687	2,020	0	2,020	0
INTEREST INCOME	8,262	3,017	4,815	5,194	6,241
TOTAL RESOURCES	**1,773,742**	**1,300,845**	**1,752,433**	**1,351,063**	**1,828,090**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	918,166	262,016	692,000	102,894	726,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**918,166**	**262,016**	**692,000**	**102,894**	**726,000**
CONTINGENCY	0	0	173,000	0	181,500
ENDING FUND BALANCE	855,576	1,038,829	887,433	1,248,169	920,590
TOTAL REQUIREMENTS	**1,773,742**	**1,300,845**	**1,752,433**	**1,351,063**	**1,828,090**

CAPITAL OUTLAY DETAIL

Asset Management					
Willamette Pump Station Upgrades		74,798			
Blue Heron	918,166	112,365	292,000	102,894	726,000
Operations					
Lime Silo		74,853	400,000	0	0
TOTAL	**918,166**	**262,016**	**692,000**	**102,894**	**726,000**

TRI-CITY SERVICE DISTRICT

SANITARY SEWER CONSTRUCTION FUND

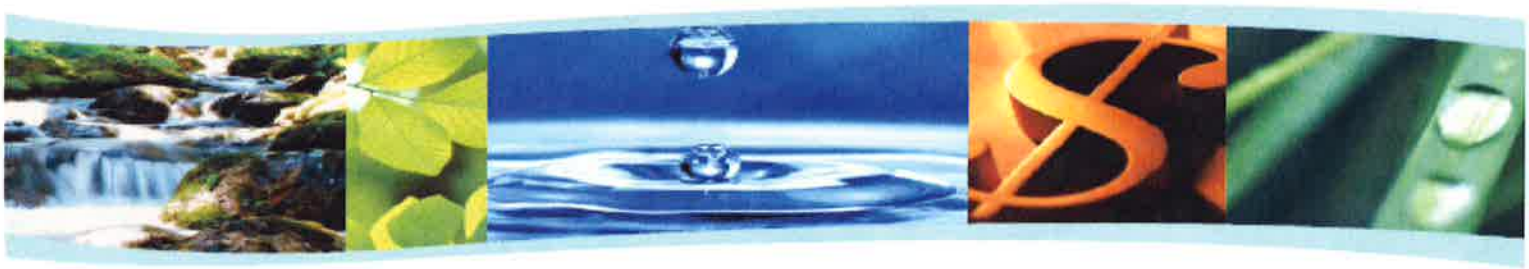
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	3,338,392	2,077,216	1,784,602	2,212,278	5,635,511
CAPITAL PROJECT PARTICIPATION	0	0	0	9,000	0
MISCELLANEOUS	1,500	0	0	0	0
TRANSFER FROM SEWER GENERAL FUND	0	1,000,000	4,500,000	4,500,000	1,000,000
INTEREST INCOME	12,282	6,353	8,923	11,061	28,178
TOTAL RESOURCES	**3,352,174**	**3,083,569**	**6,293,525**	**6,732,339**	**6,663,689**
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	1,274,958	871,291	2,024,000	1,072,132	3,449,000
EQUIPMENT	0	0	245,087	24,696	35,000
TOTAL CAPITAL OUTLAY	**1,274,958**	**871,291**	**2,269,087**	**1,096,828**	**3,484,000**
CONTINGENCY	0	0	567,272	0	871,000
ASSET MANAGEMENT RESERVE	200,000	200,000	0	0	0
ENDING FUND BALANCE	1,877,216	2,012,278	3,457,166	5,635,511	2,308,689
TOTAL REQUIREMENTS	**3,352,174**	**3,083,569**	**6,293,525**	**6,732,339**	**6,663,689**
CAPITAL OUTLAY DETAIL					
Asset Management					
Aeration Basin Process Feed Gate Replacements					300,000
Boiler Addition and Replacement					200,000
CAS Process Blower Replacements				13,540	586,000
Flare	515,273	140,112			
Primarly Clarifier Coating Rehab					200,000
Willamette Pump Station	337	0	700,000	472,008	300,000
Capacity Management					
TC Solids Handling Improvements - Design				30,000	648,000
Operations					
Centrifuge Rebuild			200,000	200,000	0
Digesters in Parallel	182,016	338,733			
MBR Washer Compactor			244,000		
Peracetic Acid/Chlorine Gas Replacement				20,000	155,000
Renewal & Replacement	0	144,216	400,000	0	400,000
SCADA					200,000
Small Projects - Operations	226,910	248,230	400,000	156,584	400,000
Fleet					
Vehicles			64,087	24,696	0
Other					
Equipment	32,605	0	81,000		
Miscellaneous Projects	317,817	0	180,000	180,000	95,000
TOTAL	**1,274,958**	**871,291**	**2,269,087**	**1,096,828**	**3,484,000**

TRI-CITY SERVICE DISTRICT

STATE LOAN FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	55,378	55,215	55,133	55,051	55,326
TRANSFERS FROM SEWER GENERAL FUND	56,028	56,028	56,460	56,460	56,193
INTEREST INCOME	319	195	276	275	277
TOTAL RESOURCES	**111,725**	**111,438**	**111,869**	**111,786**	**111,796**
REQUIREMENTS					
PRINCIPAL PAYMENTS	48,357	50,301	52,322	52,322	54,426
INTEREST PAYMENTS	8,153	6,086	4,138	4,138	1,767
RESERVE REQUIREMENTS	54,617	54,617	54,617	54,617	54,617
ENDING FUND BALANCE	598	434	792	709	986
TOTAL REQUIREMENTS	**111,725**	**111,438**	**111,869**	**111,786**	**111,796**

State Budget Forms
Tri-City Service District



RESOURCES

FORM LB-20

SANITARY SEWER
OPERATING FUND
FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	4,645,410	5,695,882	5,640,866	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	3,045,985	3,045,985	3,045,985	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	26,436	19,456	28,204	4. INTEREST	15,230	15,230	15,230	4
5				5. OTHER RESOURCES				5
6	5,391,484	6,188,372	7,105,286	6. MONTHLY SERVICE CHARGE REVENUE	7,639,075	7,639,075	7,639,075	6
7	6,274	5,260	5,000	7. OPERATION PAYMENTS-CITIES	5,000	5,000	5,000	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9		171,610	171,600	9. RENTAL INCOME	171,600	171,600	171,600	9
10	252,824	96,837	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	711,756	348,655	472,000	21. INTERGOVERNMENTAL REVENUE	475,000	475,000	475,000	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	11,034,184	12,526,072	13,487,956	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	11,416,890	11,416,890	11,416,890	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	11,034,184	12,526,072	13,487,956	**32. TOTAL RESOURCES**	11,416,890	11,416,890	11,416,890	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		ADOPTED BUDGET	EXPENDITURE DESCRIPTION	**BUDGET FOR NEXT YEAR 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 PERSONNHEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	5,282,274	5,743,345	6,763,509	1.	7,664,120	7,664,120	7,664,120	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	5,282,274	5,743,345	6,763,509	7. TOTAL MATERIALS AND SERVICES	7,664,120	7,664,120	7,664,120	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		1,000,000	4,500,000	2. TO CONSTRUCTION FUND	1,000,000	1,000,000	1,000,000	2
3	56,028	56,028	56,460	3. TO DEBT FUNDS	56,193	56,193	56,193	3
				4.				
4			1,127,252	5. GENERAL OPERATING CONTINGENCY	1,277,353	1,277,353	1,277,353	4
5	56,028	1,056,028	5,683,712	6. TOTAL TRANSFERS & CONTINGENCY	2,333,546	2,333,546	2,333,546	5
	5,338,302	6,799,373	12,447,221	**TOTAL EXPENDITURES**	9,997,666	9,997,666	9,997,666	
	5,695,882	5,726,699	1,040,735	**UNAPPROPRIATED ENDING FUND BALANCE**	1,419,224	1,419,224	1,419,224	
	11,034,184	12,526,072	13,487,956	**TOTAL**	11,416,890	11,416,890	11,416,890	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	2,522,578	2,481,447	2,790,840	3. WES SERVICES			2,903,240	2,903,240	2,903,240	3
4	392,161	470,982	560,396	4. OTHER COUNTY SERVICES			536,760	536,760	536,760	4
5	310,566	330,235	769,455	5. PROFESSIONAL SERVICES			1,147,468	1,147,468	1,147,468	5
6	56,099	97,447	295,229	6. MISCELLANEOUS SERVICES			315,905	315,905	315,905	6
7	3,281,404	3,380,111	4,415,920	7. TOTAL SERVICES			4,903,373	4,903,373	4,903,373	7
8										8
9	630,325	652,381	673,867	9. SUPPLIES			970,695	970,695	970,695	9
10	27,164	162,495	112,000	10. SLUDGE DISPOSAL			98,000	98,000	98,000	10
11	736,630	747,301	784,071	11. UTILITIES			804,574	804,574	804,574	11
12	336,597	582,926	529,295	12. MISCELLANEOUS EXPENSE			594,040	594,040	594,040	12
13	270,154	218,131	248,356	13. ALLOCATED OVERHEAD			293,438	293,438	293,438	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	5,282,274	5,743,345	6,763,509	31. TOTAL EXPENDITURES			7,664,120	7,664,120	7,664,120	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	5,282,274	5,743,345	6,763,509	**TOTAL**	0		7,664,120	7,664,120	7,664,120	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	849,579	855,576	962,934	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,248,169	1,248,169	1,248,169	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	8,262	3,017	4,815	4. INTEREST	6,241	6,241	6,241	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	915,901	442,252	784,684	11. SYSTEM DEVELOPMENT CHARGE REVENUE	573,680	573,680	573,680	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	1,773,742	1,300,845	1,752,433	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,828,090	1,828,090	1,828,090	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,773,742	1,300,845	1,752,433	**32. TOTAL RESOURCES**	1,828,090	1,828,090	1,828,090	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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	918,166	262,016	692,000	1.	726,000	726,000	726,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	918,166	262,016	692,000	7. TOTAL CAPITAL OUTLAY	726,000	726,000	726,000	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			173,000	4. GENERAL OPERATING CONTINGENCY	181,500	181,500	181,500	4
5	0	0	173,000	5. TOTAL TRANSFERS & CONTINGENCY	181,500	181,500	181,500	5
	918,166	262,016	865,000	**TOTAL EXPENDITURES**	907,500	907,500	907,500	
	855,576	1,038,829	887,433	**UNAPPROPRIATED ENDING FUND BALANCE**	920,590	920,590	920,590	
	1,773,742	1,300,845	1,752,433	**TOTAL**	1,828,090	1,828,090	1,828,090	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		OF EMPS	A N G E	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1	918,166	112,365	292,000	1. LAND			726,000	726,000	726,000	1
2				2.						2
3				3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5		74,853	400,000	5. TREATMENT PLANT						5
6				6.						6
7		74,798		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	918,166	262,016	692,000	31. TOTAL EXPENDITURES			726,000	726,000	726,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	918,166	262,016	692,000	**TOTAL**			726,000	726,000	726,000	

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 2015-2016			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	3,338,392	2,077,216	1,784,602	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	5,635,511	5,635,511	5,635,511	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	12,282	6,353	8,923	4. INTEREST	28,178	28,178	28,178	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		1,000,000	4,500,000	22. TRANSFERS FROM GENERAL FUND	1,000,000	1,000,000	1,000,000	22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	3,352,174	3,083,569	6,293,525	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	6,663,689	6,663,689	6,663,689	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	3,352,174	3,083,569	6,293,525	**32. TOTAL RESOURCES**	6,663,689	6,663,689	6,663,689	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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	1,274,958	871,291	2,269,087	1.	3,484,000	3,484,000	3,484,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	1,274,958	871,291	2,269,087	7. TOTAL CAPITAL OUTLAY	3,484,000	3,484,000	3,484,000	7
\\\\\\	\\	\\	\\	**TRANSFERRED TO OTHER FUNDS**	\\	\\	\\	\\\\\\
1	200,000	200,000		1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS				2
3				3. TO OTHER FUNDS				3
4	\\	\\	567,272	4. GENERAL OPERATING CONTINGENCY	871,000	871,000	871,000	4
5	200,000	200,000	567,272	5. TOTAL TRANSFERS & CONTINGENCY	871,000	871,000	871,000	5
	1,474,958	1,071,291	2,836,359	**TOTAL EXPENDITURES**	4,355,000	4,355,000	4,355,000	
	1,877,216	2,012,278	3,457,166	**UNAPPROPRIATED ENDING FUND BALANCE**	2,308,689	2,308,689	2,308,689	
	3,352,174	3,083,569	6,293,525	**TOTAL**	6,663,689	6,663,689	6,663,689	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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
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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5	1,163,808	727,075	1,024,000	5. TREATMENT PLANT			2,584,000	2,584,000	2,584,000	5
6				6.						6
7			700,000	7. PUMP STATIONS			500,000	500,000	500,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13	111,150		145,087	13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. BIOSOLIDS						17
18				18.						18
19		144,216	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	1,274,958	871,291	2,269,087	31. TOTAL EXPENDITURES			3,484,000	3,484,000	3,484,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	1,274,958	871,291	2,269,087	**TOTAL**	0		3,484,000	3,484,000	3,484,000	

BONDED DEBT
RESOURCES AND REQUIREMENTS

FORM LB-35

DEBT SERVICE - STATE LOAN
FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA					BUDGET FOR NEXT YEAR 2015-2016			
	ACTUAL		ADOPTED BUDGET	DESCRIPTION OF					
	SECOND PRECEDING 2012-2013	FIRST PRECEDING 2013-2014	THIS YEAR 2014-2015	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	55,378	55,215	55,133	2. WORKING CAPITAL(ACCRUAL BASIS)		55,326	55,326	55,326	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD					3
4	319	195	276	4. EARNINGS FROM TEMPORARY INVESTMENTS		277	277	277	4
5	56,028	56,028	56,460	5. TRANSFERRED FROM OTHER FUNDS		56,193	56,193	56,193	5
6				6.					6
7	111,725	111,438	111,869	7. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED		111,796	111,796	111,796	7
8	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		8. TAXES NECESSARY TO BALANCE					8
9				9. TAXES COLLECTED IN YEAR LEVIED		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	9
	111,725	111,438	111,869	**TOTAL RESOURCES**		111,796	111,796	111,796	
				REQUIREMENTS					
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND PRINCIPAL PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	48,357	50,301	52,322	1. STATE LOAN	07/01/15, 01/01/16	54,426	54,426	54,426	1
2				2.					2
3				3.					3
4	48,357	50,301	52,322	4. TOTAL PRINCIPAL		54,426	54,426	54,426	4
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	BOND INTEREST PAYMENTS		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ISSUE DATE	BUDGETED PAYMENT DATE	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\
1	8,153	6,086	4,138	1. STATE LOAN	07/01/15, 01/01/16	1,767	1,767	1,767	1
2				2.					2
3				3.					3
4	8,153	6,086	4,138	4. TOTAL INTEREST		1,767	1,767	1,767	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.	55,215	55,051	792	5. TOTAL UNAPPROPRIATED ENDING FUND BALANCE		986	986	986	5
	111,725	111,438	111,869	**TOTAL REQUIREMENTS**		111,796	111,796	111,796	

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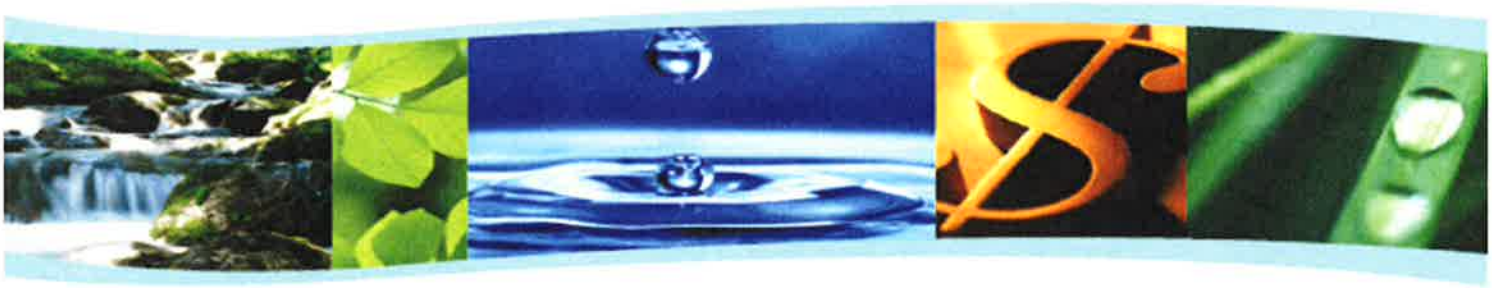
Surface Water Management Agency of Clackamas County



SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS COUNTY

OVERVIEW

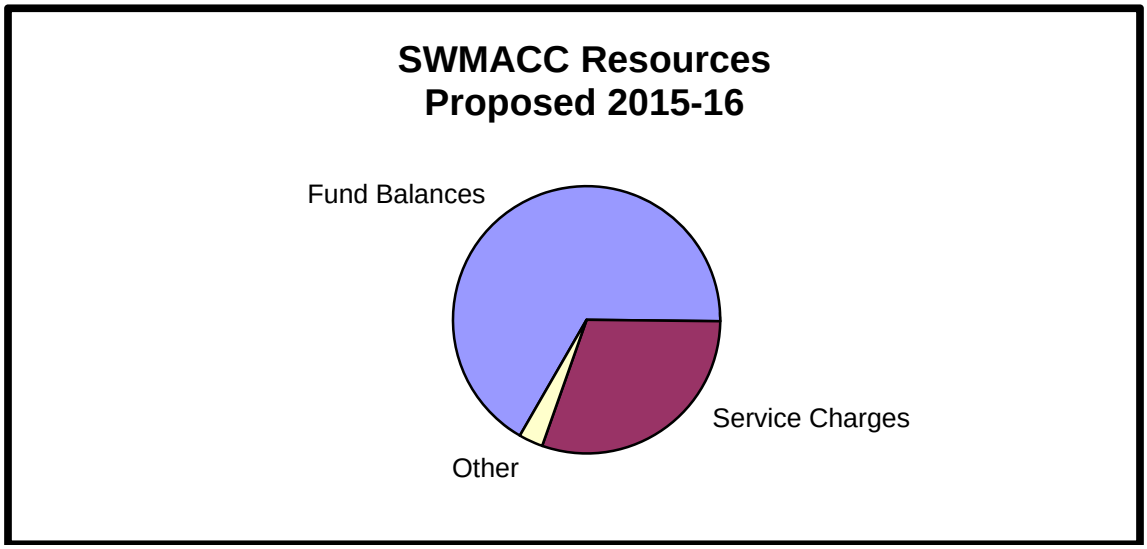
As the result of a court decree, the Oregon Department of Environmental Quality required all jurisdictions draining into the Tualatin River to develop and implement management plans to improve the water quality of the river to meet Total Maximum Daily Load (TMDL) allocations. Clackamas County was required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

OPERATING FUND COMMENTS

GENERAL

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

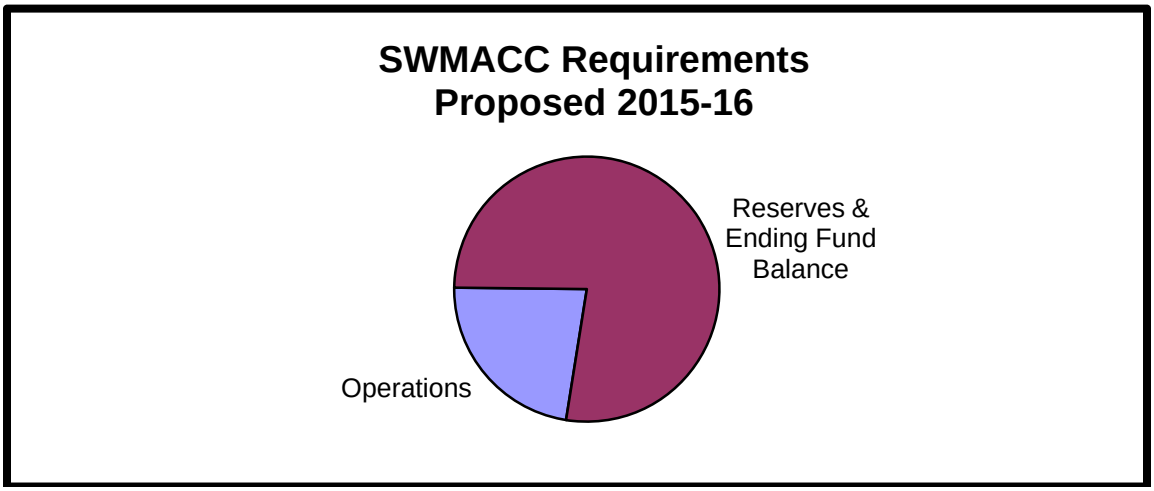
RESOURCES



The principal resources of the District are provided by monthly user fees, which are charged to residents and businesses within District boundaries. The base fee of $4.00 per month per single-family dwelling currently being charged is proposed to remain unchanged for FY 2015-16. 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 2015-16 are proposed at approximately $575,000 and are derived from monthly user fees ($174,000), interest earnings ($1,900), other miscellaneous sources ($15,000), and beginning fund balances ($384,000).

REQUIREMENTS



Requirements for the District in FY 2015-16 fall into two main categories – operating expenses and contingencies or reserves. Operating expenditures are proposed to decrease to $130,000. 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 $445,000 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

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
RESOURCES					
BEGINNING FUND BALANCE	138,795	217,597	318,766	312,384	384,408
SERVICE CHARGES	168,848	175,401	172,752	173,904	173,904
INTEREST INCOME	1,096	951	1,594	1,562	1,922
MISCELLANEOUS INCOME	18,713	12,057	15,000	15,000	15,000
TOTAL RESOURCES	**327,452**	**406,006**	**508,112**	**502,850**	**575,234**
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	2,221	653	3,032	1,766	2,966
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	55	334	399	326	389
424000 REPAIRS AND MAINTENANCE SUPPLIES	0	0	761	753	608
425000 SMALL TOOLS AND EQUIPMENT	0	0	0	0	0
427000 SLUDGE REMOVAL EXPENSE	0	0	0	0	0
428000 PERMIT FEES	344	993	1,000	1,000	1,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	3,150	3,040	3,500	8,130	3,250
431200 MANAGEMENT CONSULTANT	325	137	0	140	0
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	0	0	5,000	5,000	5,000
431350 ENVIRONMENTAL	1,000	1,207	10,000	10,000	5,000
431400 LEGAL	111	0	2,554	19	39
431500 MEDICAL	0	4	14	5	10
431600 FINANCIAL SERVICES	4,328	5,372	9,000	162	527
431700 MISC PROFESSIONAL SERVICES	509	48	0	0	1,019
431740 INFORMATION SERV (DATA PROC)	504	129	2,362	2,125	4,027
431750 LABORATORY SERVICES	8,919	13,307	2,000	5,000	12,400
431800 BUILDINGS AND GROUNDS	0	0	0	0	0
431910 WES LABOR	55,637	40,883	64,355	40,911	43,704
431920 DTD	5,430	4,369	7,400	7,400	7,400
431929 OTHER COUNTY	11,477	9,015	15,206	10,385	13,684
432000 COMMUNICATIONS	861	2,093	12,462	12,327	12,357
433000 TRAVEL	25	9	108	104	114
434000 PRINTING AND BINDING	53	14	4,301	118	3,881

SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY
OPERATING FUND

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	**2015-16 BUDGET**
435000 INSURANCE EXPENSE	756	237	250	275	208
436000 UTILITIES	0	0	0	0	0
437000 REPAIRS AND MAINTENANCE	16	39	3,900	991	1,134
438000 FACILITIES AND EQUIPMENT RENTAL	2,223	1,663	8,462	4,608	4,848
439000 MISCELLANEOUS CHARGES	727	2,328	1,817	1,897	1,874
439920 INTERAGENCY COORDINATION	11,184	7,748	5,000	5,000	5,000
TOTAL OM&R	**109,855**	**93,622**	**162,883**	**118,442**	**130,439**
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	16,288	0	13,044
RESERVE FOR CAPITAL-GENERAL	0	0	0	0	0
ENDING FUND BALANCE	217,597	312,384	328,941	384,408	431,751
TOTAL REQUIREMENTS	**327,452**	**406,006**	**508,112**	**502,850**	**575,234**

REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			0	0	0
BIOSOLIDS			0	0	0
CAPACITY MANAGEMENT			0	0	0
DISTRICT SUPPORT			81,298	39,257	41,725
ENERGY / REUSE			0	0	0
OPERATIONS			0	0	0
REGULATORY			0	0	0
SURFACE WATER			81,585	79,185	88,714
TOTAL			**162,883**	**118,442**	**130,439**

USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	3,573	3,599	3,574	3,623	3,623
MONTHLY SERVICE CHARGE	4.00	4.00	4.00	4.00	**4.00**
MONTHLY O&M COST/ESU	2.56	2.17	4.54	2.72	3.00

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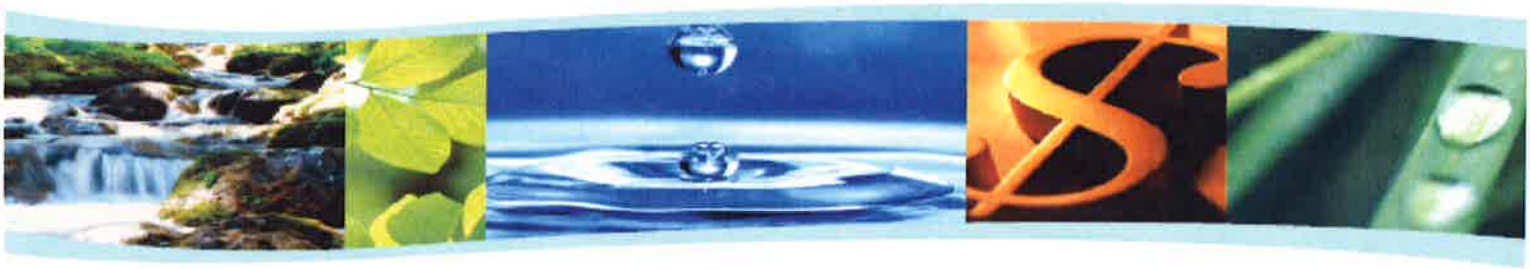
State Budget Forms Surface Water Management Agency of Clackamas County



RESOURCES

FORM LB-20

SURFACE WATER
OPERATING FUND
FUND

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

	HISTORICAL DATA			RESOURCE DESCRIPTION	**BUDGET FOR NEXT YEAR 2015-2016**			
	ACTUAL		ADOPTED BUDGET					
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	138,795	217,597	318,766	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	384,408	384,408	384,408	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	1,096	951	1,594	4. INTEREST	1,922	1,922	1,922	4
5				5. OTHER RESOURCES				5
6	168,848	175,401	172,752	6. SERVICE ASSESSMENTS	173,904	173,904	173,904	6
7	18,713	12,057	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	327,452	406,006	508,112	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	575,234	575,234	575,234	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	327,452	406,006	508,112	**32. TOTAL RESOURCES**	575,234	575,234	575,234	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 2012-2013	HISTORICAL DATA ACTUAL: FIRST PRECEDING YEAR 2013-2014	ADOPTED BUDGET THIS YEAR 2014-2015	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-2016: PROPOSED BY BUDGET OFFICER	BUDGET FOR NEXT YEAR 2015-2016: APPROVED BY BUDGET COMMITTEE	BUDGET FOR NEXT YEAR 2015-2016: 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	109,855	93,622	162,883	1.	130,439	130,439	130,439	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	109,855	93,622	162,883	7. TOTAL MATERIALS AND SERVICES	130,439	130,439	130,439	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			16,288	4. GENERAL OPERATING CONTINGENCY	13,044	13,044	13,044	4
5	0	0	16,288	5. TOTAL TRANSFERS & CONTINGENCY	13,044	13,044	13,044	5
	109,855	93,622	179,171	**TOTAL EXPENDITURES**	143,483	143,483	143,483	
	217,597	312,384	328,941	**UNAPPROPRIATED ENDING FUND BALANCE**	431,751	431,751	431,751	
	327,452	406,006	508,112	**TOTAL**	575,234	575,234	575,234	

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 2015-2016**			
	SECOND PRECEDING YEAR 2012-2013	FIRST PRECEDING YEAR 2013-2014	THIS YEAR 2014-2015		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	64,556	54,190	66,355	3. WES SERVICES			56,104	56,104	56,104	3
4	17,411	13,513	24,968	4. OTHER COUNTY SERVICES			25,111	25,111	25,111	4
5	9,423	9,808	30,068	5. PROFESSIONAL SERVICES			14,845	14,845	14,845	5
6	861	2,093	12,462	6. MISCELLANEOUS SERVICES			12,357	12,357	12,357	6
7	92,251	79,604	133,853	7. TOTAL SERVICES			108,417	108,417	108,417	7
8										8
9	2,276	987	4,192	9. SUPPLIES			3,963	3,963	3,963	9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12	13,105	11,368	19,449	12. MISCELLANEOUS EXPENSE			16,212	16,212	16,212	12
13	2,223	1,663	5,389	13. ALLOCATED OVERHEAD			1,847	1,847	1,847	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	109,855	93,622	162,883	31. TOTAL EXPENDITURES			130,439	130,439	130,439	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	109,855	93,622	162,883	**TOTAL**			130,439	130,439	130,439	

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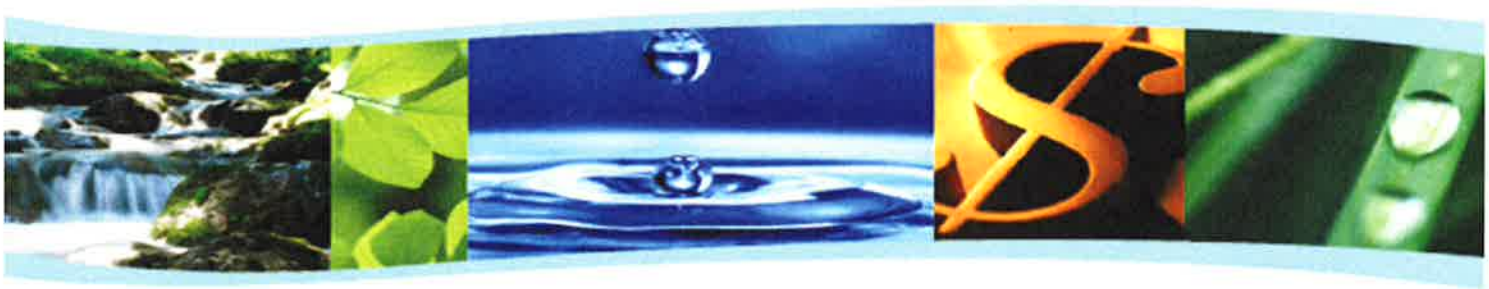
Appendix



SANITARY SEWER AND SURFACE WATER
MONTHLY FEE COMPARISON
FISCAL YEAR 2014-15

AGENCY OR CITY	SANITARY SEWER		SURFACE WATER
Gladstone	$ 28.19	*	
Gresham	$ 26.30	*	$ 9.84
West Linn	$ 36.08	*	$ 5.86
Oregon City	$ 45.66	*	$ 9.05
Canby	$ 43.99	*	
Bend	$ 48.36	*	$ 4.00
Clackamas County Service District No. 1	$ 42.00	*	$ 6.35
Clean Water Services	$ 37.89	**	$ 6.75
Oak Lodge Sanitary District	$ 46.82	**	$ 7.00
Eugene	$ 35.23	**	$ 12.13
Milwaukie	$ 53.81	**	$ 14.89
Springfield	$ 46.93	**	$ 13.12
Salem	$ 39.20	**	$ 10.66
Woodburn	$ 61.94	**	
Wilsonville	$ 64.09	**	$ 5.25
McMinnville	$ 53.29	**	
Portland	$ 64.33	**	$ 9.00
Average Rate - All Agencies	$ 45.54		$ 8.76

Based on single family dwellings in Oregon communities.

* Base rate

** Base rate plus water consumption factor

LINE ITEM DESCRIPTIONS

RESOURCES

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

Service Charges – Includes revenue from monthly customer service charges for retail and wholesale sanitary sewer and surface water management services. For retail sanitary sewer service, the North Clackamas, Hoodland, Fischer Forest Park and Boring Service Areas are proposed to receive $43.50 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 $20.00 per month from each EDU. For surface water management services, the North Clackamas Surface Water Area is proposed to receive $6.50 per 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 that 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 who 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. 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. 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 two 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

CLACKAMAS COUNTY