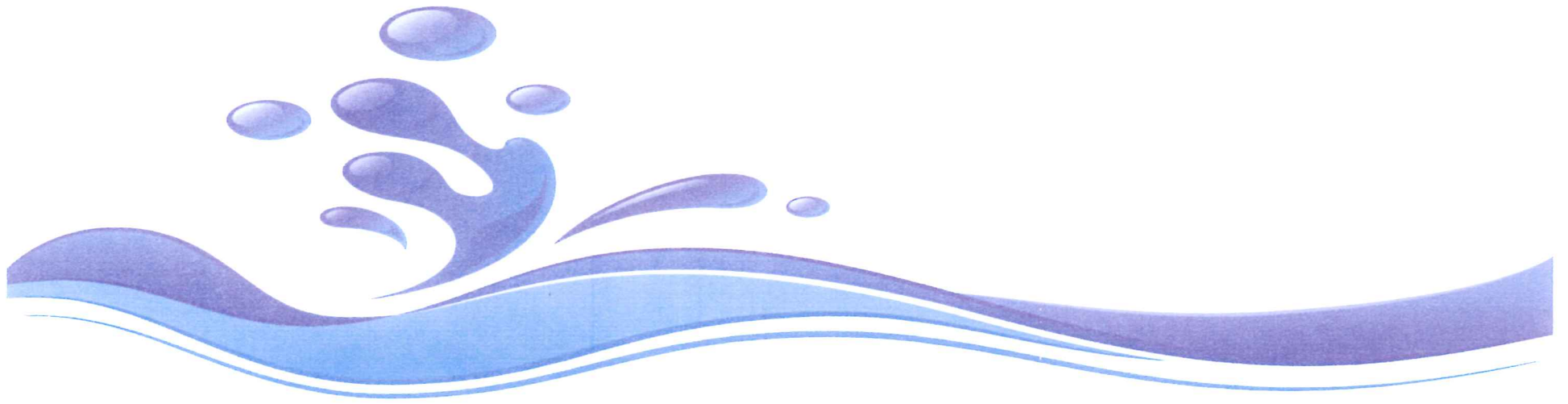


# **ROBERTS CREEK WATER DISTRICT**

**2016-2017 BUDGET**





**ROBERTS CREEK  
WATER DISTRICT**

**RESOLUTION TO ADOPT 2016-17 BUDGET  
R-2016-06-001**

BE IT RESOLVED that the Board of Commissioners for Roberts Creek Water District hereby adopts the Budget for the fiscal year beginning July 1, 2016, and requests a copy thereof be filed with the County Clerk of Douglas County, Oregon.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below, are hereby appropriated as follows:

**GENERAL FUND 2016-17**

Administrative Department:	\$ 406,925
Operating Department:	\$ 1,088,700
Operating Contingencies:	\$ 73,000
Transfers:	\$ 640,000
Debt Service:	\$ 27,583
<b>FUND SUBTOTAL:</b>	<b>\$ 2,236,208</b>
Unappropriated Funds	\$ 114,392
<b>FUND TOTAL:</b>	<b>\$ 2,350,600</b>

**CAPITAL PROJECTS FUND 2016-17**

Capital Outlay:	\$ 1,799,000
Unappropriated Funds	\$ 212,000
<b>FUND TOTAL:</b>	<b>\$ 2,011,000</b>

**ADOPTED by the Board of Commissioners this  
9th day of June 2016**

  
\_\_\_\_\_  
**COMMISSIONER**  
Roberts Creek Water District

  
\_\_\_\_\_  
**COMMISSIONER**  
Roberts Creek Water District



**ROBERTS CREEK  
WATER DISTRICT**

**RESOLUTION TO CORRECT 2016-17 BUDGET  
APPROPRIATIONS  
R-2017-03-01**

WHEREAS the Board of Commissioners for Roberts Creek Water District adopted the Budget for the fiscal year beginning July 1, 2016, and

WHEREAS the adopted appropriations for the Capital Projects Fund only included appropriations for Capital Outlay expenditures in the 2016-17 fiscal year, and

WHEREAS the adopted budget detail includes necessary expenditures for Debt Service in the amount of \$440,000,

THEREFORE the Board of Commissioners for Roberts Creek Water District resolves to correct the appropriations for the Capital Projects fund, reducing appropriations for Capital Outlay to \$1,359,000 and appropriating \$440,000 for Debt Service payments, as reflected below:

**CAPITAL PROJECTS FUND 2016-17**

Capital Outlay:	\$ 1,359,000
Debt Service	<u>\$ 440,000</u>
<b>FUND TOTAL:</b>	<b>\$ 1,799,000</b>

**ADOPTED by the Board of Commissioners this  
9th day of March 2017**

**COMMISSIONER**  
Roberts Creek Water District

**COMMISSIONER**  
Roberts Creek Water District





# ROBERTS CREEK WATER DISTRICT



DISTRICT OFFICE AT HWY 99 S  
ROSEBURG, OR



TREATMENT PLANT AT GRANGE RD.  
ROSEBURG, OR





# ROBERTS CREEK WATER DISTRICT

**2016-2017**

**BOARD OF COMMISSIONERS**

TRACEY PARKER  
DON JENKINS  
TOM FULLBRIGHT  
STEVE LUSCH  
PHIL BIGLER

**BUDGET COMMITTEE**

RONALD CURRY  
SHIRLEY McSPERITT  
SUSAN WINGARD  
GARY SCHROEDER  
PATRICIA CROSS

**STAFF**

GLORIA BREEDLOVE  
ALAN PAULSON

Office Manager & Budget Officer  
Plant Superintendent

SHARON CASON  
BETH DEWSNUP  
DANIEL RADFORD  
JEREMY WOLFORD  
CHARLES BORDEN  
WILL HOPE  
SHAWN HASTINGS

Office Assistant  
Office Assistant  
Foreman  
Plant Operator  
Utility  
Utility  
Utility



### OUR DISTRICT'S GOAL

Roberts Creek Water District's Board of Commissioners and staff strive to provide a safe and reliable source of water coupled with excellent customer service.

### SERVICE AREA

Roberts Creek Water District serves the Green District and outlying areas such as the Roberts Creek and Glengary areas as well as the area around McClain Avenue. The District is bounded on the north by the City of Roseburg, on the west by the City of Winston, on the south by the South Umpqua River, and on the east by Roberts Mountain.

### GOVERNING BODY

The District is a municipality incorporated in 1937 and formed under an Act of the Legislative Assembly of 1916. The District operates under Oregon Revised Statutes, Chapter 264 Domestic Water Supply Districts and its adopted ordinances. The government of the District is vested in a Board of Commissioners. The Board is composed of five district members elected at large, three of whom are elected to terms of four years at one election, and two of whom are elected at the next biennial election for a term of four years. The Board of Commissioners holds open meetings the second Thursday of each month at 6:00 p.m. at the District office located at 4336 Old Highway 99 S., Roseburg.

### DISTRICT ORIGIN & HISTORY

When the District was first designed it was intended to serve a small area around Roberts Creek Road. Cooper Spring, the beginning of Roberts Creek, was to be the main source of water thereby giving the District the name of Roberts Creek Water District. Over time, other residents of an area later to be known as the Green District expressed an interest in being included as a part of the water District. As a result, it was decided that the South Umpqua River would be a more constant and reliable source of water to serve the larger area.

The original plant and main reservoir constructed in 1948 were replaced with a 2,500,000 gallon-per-day treatment plant in 1975. That plant reached capacity in 1990, resulting in a moratorium on new service. A major plant upgrade was completed in 1994. Our most recent upgrade was completed July 2012 and increased the average output capability to 4,000,000 gallons of treated water per day. The District's treatment plant is located off Grange Road on the South Umpqua River.

More information, photos and interesting facts about Roberts Creek Water District can be found by visiting our website [www.rcwaterdistrict.com](http://www.rcwaterdistrict.com).

Population .....	7,700 +/-
Service Area .....	9 sq. miles
Number of Services .....	3,075
	<i>Includes larger meters that serve mobile home parks, RV parks, schools and several commercial and industrial sites.</i>
Number of Employees .....	9
Number of Storage Tanks .....	3
Number of Pump Stations .....	3
Total Miles of Pipe .....	55 +/-
Range of Pipe Size: .....	2" to 16" diameter
Current Max Output at Plant .....	4 million gals./day
Average Demand .....	1.2 million gals./day
Plant's Future Capability .....	8 million gals./ day
PSI Pressure.....	Gravity-fed: 20-150 lbs.
Water Hardness .....	32 milligrams/liter (med.)
Service Meter Pipe Size: .....	¾" to 8" diameter



The District draws its water from the South Umpqua River. The District also has inter-ties with the City of Roseburg and Winston-Dillard Water District. In the summer months when the river reaches minimum flows, reserved water may be released from Ben Irving Reservoir/Galesville Reservoir to make water available for our District's customers (750 acre-feet reserved annually).

Fire protection for our district is provided by Douglas County Fire District No. 2.



**ROBERTS CREEK**  
**WATER DISTRICT**

**2016-17 BUDGET**

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## ROBERTS CREEK WATER DISTRICT

### BUDGET MESSAGE for 2016-17 FISCAL YEAR

I am pleased to present the annual budget for Roberts Creek Water District for the 2016-17 fiscal year. This accompanying Budget Message is a requirement of Local Budget Law that provides background information and highlights portions of the budget document to aid in your review of the budget. The District's budget as prepared, submitted and adopted is intended to serve as a financial plan and guide for our District. It includes a forecast of anticipated revenues and proposed expenditures to guide our Board of Commissioners and executive staff.

The adopted budget also serves as a form of internal control that enables the Board to oversee that the District is staying within the adopted guidelines for expenditures. Each month, expenditures are entered into a spreadsheet and a running total is kept to compare with the annual amount allotted within the budget for that specific expenditure. Quarterly reports are issued to the Board of Commissioners showing the total for each line item, the percentage expended thus far, and the available balance remaining in the budget.

Management prepares the budget within the context of the Board's goals, initiatives and long-term financial plan. The public budget process begins when the "proposed budget" is presented to the Budget Committee for consideration, public comment and approval. The budget, as approved by the Budget Committee, is then presented to the Board of Commissioners who will conduct a public hearing, make revisions if necessary, and formally adopt the budget. Oregon Local Budget Law limits the revisions that can be made by the Board of Commissioners after the Budget Committee has approved the budget. The Board of Commissioners makes appropriations for the budget in conformity with the adopted budget.

As a Special District water utility, virtually all of Roberts Creek Water District's costs and planning efforts revolve around the importance of providing on-demand high-quality water at a competitive price to all residential customers and businesses within our service boundaries. This budget reflects the results of planning efforts as well as the impact of the most recent data available on population growth provided in the District's Master Plan.

Source water will remain an important topic for the District and we must be alert and vigilant in seeking additional water rights while remaining active in pursuing and maintaining an equitable cost for purchasing water from Ben Irving or Galesville Reservoirs should it become necessary. The District did have to purchase stored water from Lookingglass-Olalla Water District during fiscal 2015-16.

SDC revenues from meter sales decreased again during the past year. Records indicate a sharp downturn in the sale of meters for new business and construction. As in recent years past, there were no system improvements installed by contractors during the last fiscal year, thus reflecting the current economic climate.

In 2008, the District implemented a three-phase rate increase and in 2009 the Board saw the need for a more aggressive revenue schedule and voted to skip the second phase of the rate increase and advance directly to the final phase. Revenues from that rate increase continue to be applied directly to the Plant Upgrade loan payment of \$440,000 made annually in December. The budget as presented allows for the District to receive and expend these funds.

The District does not levy a tax on the customers of the District; therefore it must be self-sustaining through water rates and meter sales.

The District's annual audit shows its financial status is strong despite the widespread economic stagnancy. However, with the rate increase revenue being earmarked for the Plant Upgrade loan payment, increases in operating expenditures are always closely monitored.

The service crew will be performing minor line work and repairs within the District over the next budget year. Although no large projects are anticipated, it is beneficial to the District that our service crew has the capability to complete some line projects themselves in lieu of putting them out for bid. Determining cost analysis includes engineering, service crew's wages and benefits, cost of using District equipment, and all materials and supplies. The savings does not reflect the additional cost of implementing the bidding process where necessary.

The enclosed budget document consists of two funds: the General Fund (which contains resources and expenditures for the everyday operations of the District) and the Capital Projects Fund (which is for capital improvements such as line replacement, water storage capability and plant upgrade and District growth.) The budget contains a three-year history comprised of actual history for two years and the adopted budget for the current year. In lieu of a lengthier Budget message, you will find a synopsis with each fund resource and expenditure that will outline any major changes or expenses and should help you understand the function of each fund.

Sincere thanks go to the members of the Budget Committee (made up of 5 local community members and the existing 5-member Board of Commissioners) for their continuing support, fiscal prudence and thoughtful analysis of the issues facing the District. I look forward to working with them and all of you to review the budget plan and discuss any suggestions or alternative approaches and issues. Please do not hesitate to contact me at 541-679-6451 or e-mail me at [globug@rcwaterdistrict.com](mailto:globug@rcwaterdistrict.com) if you have any questions or concerns.

A copy of the final budget, once adopted by the Board of Commissioners in June, will be available on our website [www.rcwaterdistrict.com](http://www.rcwaterdistrict.com) and at our District office at 4336 Old Hwy 99 S in Roseburg, OR.

Respectfully Submitted,

*Gloria Breedlove*

Budget Officer





## BUDGET USER ASSISTANCE for the 2016-17 BUDGET

Each local government operates within a fiscal year beginning July 1st and ending on the following June 30th. Local governments can choose to budget and operate on a biennial basis which is a 24-month period beginning on July 1st of the first fiscal year and ending June 30th of the second fiscal year. The governing body of a municipal corporation may govern by ordinance, resolution, or charter, provided that the budget is prepared for a budget period of 24 months. Roberts Creek Water District has status as a "special district".

A budget is a financial plan for a fiscal year. It shows the estimated costs of items or services the local government wants to purchase in the coming fiscal year. These are called "**expenditures.**" It shows other budget requirements that must be planned for, **but that won't actually be spent.** It also shows the money, called "**resources,**" that the local government estimates will be available to pay for these expenditures.

The budget authorizes the local government to spend money and limits how much can be spent. A budget may also justify the levy of property taxes; however, Roberts Creek Water District does not levy any tax upon its customers. In order to submit its property taxes to the county assessor, most local governments must prepare a budget following Oregon's Local Budget Law process.

Preparing a budget allows a local government to look at its needs in light of the money available to meet those needs. In Oregon, all local governments must plan a budget that has equal resources and requirements...in other words, a balanced budget. A local government cannot plan to purchase more items or services than it has money to pay for them.

Oregon's Local Budget Law is a group of statutes that require local governments to prepare and adopt annual or biennial budgets following a very specific process.

Local Budget Law does several specific things:

- It sets standard procedures for preparing, presenting, and using budgets for most of Oregon's local governments.
- It encourages citizen involvement in the budget process.
- It gives a method for estimating expenses, resources, and proposed taxes.
- It offers a way of outlining the programs and services provided by the local government, and the fiscal policy used to carry them out.



Local government consists of:

- Counties
- Cities
- Schools
- Education Services Districts
- Community Colleges
- Special Districts: Cemetery, Diking and Drainage, Health, Irrigation, Library, Mass Transit, Parks and Recreation, Ports, Roads, Rural Fire Protection, Sanitation, Soil Conservation, Vector Control, and Water.

### **Budget Committee and Committee Functions:**

The Budget Committee, established by ORS 294.414, is composed of an equal number of qualified electors and members of the Board of Commissioners. A qualified elector is a person who is qualified to vote in elections of the District. The qualified elector members are appointed by the Board for three-year terms, approximately one-third of which expire each year.

All meetings of the Budget Committee are open to the public. All official action of the Budget Committee requires a majority vote of the entire membership. To conduct business, the Budget Committee must have a quorum present. A quorum is equal to one more than half of the number of members on the Budget Committee (at least six for a committee of 10).

The first meeting may simply consist of the Budget Committee electing a chairperson from among its members, receiving the Budget document and the Budget Message, and reviewing and discussing the document. If the Budget Committee does not approve the budget in one meeting, additional meetings are scheduled. The time and place of additional meetings must be announced prior to the adjournment of each previous meeting. Any additional meetings must meet the public meetings law requirements.

The Budget Committee reviews and, if necessary, revises the proposed budget submitted by the Budget Officer. The Budget Committee generally studies the budget by using the two previous years' actual data, the current budgeted data and the figures proposed by the Budget Officer for comparisons. Pursuant to ORS 294.428, the Budget Committee may obtain from District staff any additional information it requires to make decisions about the budget.

The Budget Committee has the power to:

1. Limit the amount of tax which may be levied by the District. The total property tax levy may not exceed the amount shown in the approved budget document.
2. Establish a maximum for total permissible expenditures for each fund for the year. The Board, however, may raise the spending level not to exceed ten percent (10%) for each fund.
3. Approve the Budget as submitted or as revised. The function of the Budget Committee ends when the Budget is approved, except in the event of a supplemental budget.

*NOTE: The Budget Committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.*

### **Budget Process:**

After the proposed budget is prepared, the Budget Officer publishes a "Notice of Budget Committee Meeting." The notice must be published at least twice, five to thirty days before the scheduled Budget Committee meeting date.

At the Budget Committee meeting, copies of the proposed budget are distributed and the Budget Message is delivered. After the initial meeting, the Budget Committee may meet as many times as needed to revise and complete the budget. All meetings are subject to the Oregon Public Meeting Law as presented in Chapter 192 of the Oregon Revised Statutes.

The Budget Committee may add or delete items from the budget proposed by the Budget Officer.

After the Budget Committee approves a proposed budget, the Board of Commissioners must hold a budget hearing. The governing body must publish a summary of the Budget approved by the Budget Committee and Notice of Budget Hearing five to thirty days before the actual scheduled hearing. The purpose of the hearing is to receive citizens' testimony on the Budget that was approved by the Budget Committee. All hearings are open to the public.

The Board of Commissioners has the authority to make adjustments in the approved budget. With a Supplemental Budget, the Board can adjust estimates of resources and expenditures in any fund up to 10%. Changes exceeding 10% require public notice and a public hearing. No later than June 30<sup>th</sup> of the year in which the Budget is approved, the Board of Commissioners, at a regularly scheduled public meeting, must enact a **resolution** or an ordinance to **adopt** the Budget, to make appropriations, declare and categorize the tax levy for each fund. The adopted budget is filed with the County Assessor, County Clerk and the State of Oregon by July 15<sup>th</sup> of the year.

### **Budget Changes after Adoption:**

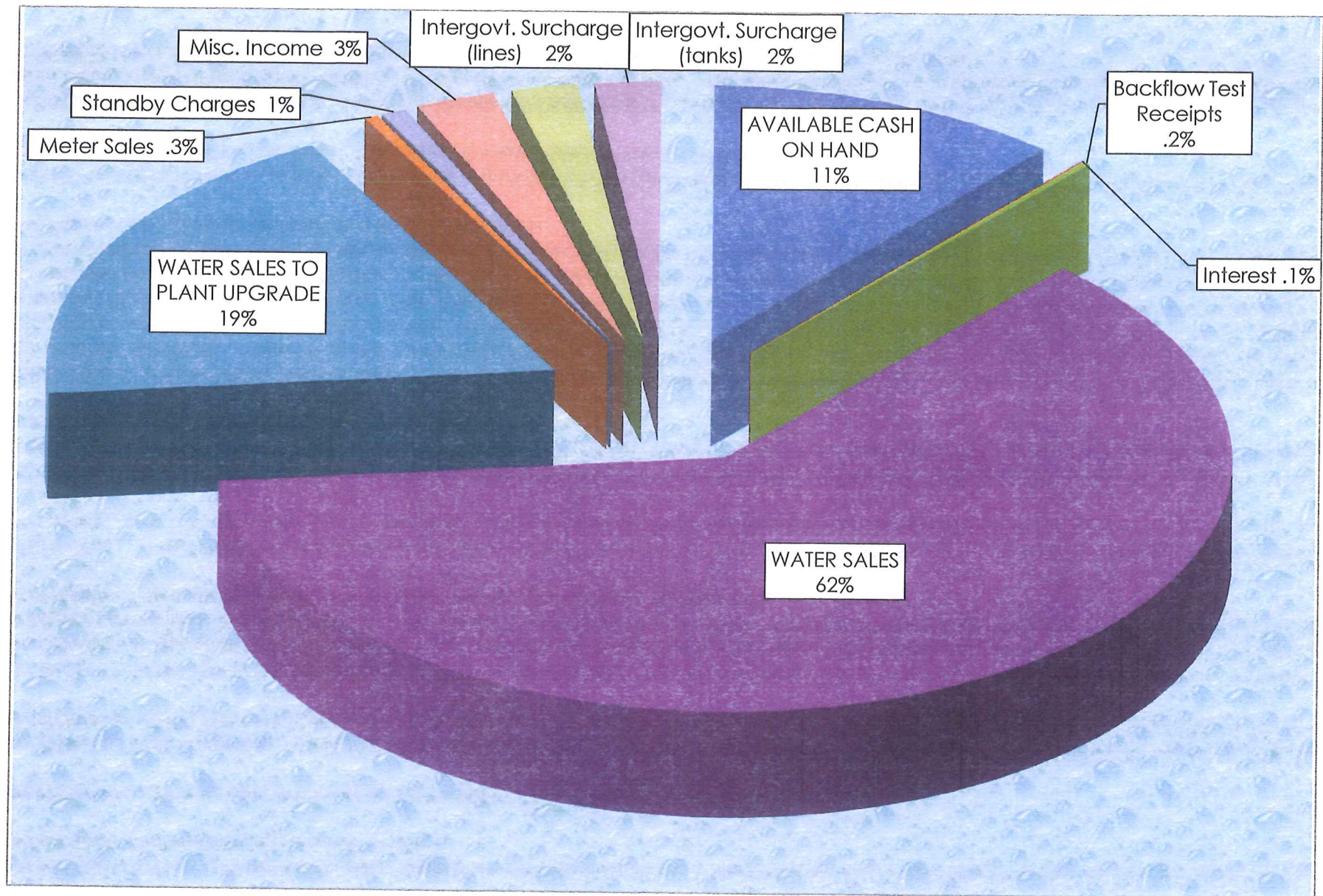
Once the District is operating within the adopted budget, it may find it necessary to change the category for appropriated expenditures. The existing appropriations may have to be decreased or increased, but under no condition is it lawful for the District to levy an additional tax in the current fiscal year. If a change in appropriations is necessary, ORS 294.463 allows certain transfers when authorized by official resolution or ordinance of the governing body. The resolution or ordinance must state the need for the transfer, the purpose of the authorized expenditure and the amount of the appropriations transferred.

ORS 294.463 provides for transfers of appropriations within a fund, transfers of general operating contingency and transfers of appropriations from the General Fund to another fund. Transfer of operating contingency in excess of 15% of the total appropriations of a fund and any transfer from a special fund must be made through the supplemental budget process (ORS 294.471).

### **Budget Compliance:**

The District manages its finances according to Generally-Accepted Accounting Principles (GAAP). During the year, expenditures and resources are closely monitored to ensure compliance with the adopted budget and state law. Quarterly budget comparisons are distributed to the Board. An annual audit is performed and filed with the State of Oregon each year by an independent Certified Public Accountant.





## GENERAL FUND RESOURCES



# GENERAL FUND RESOURCES

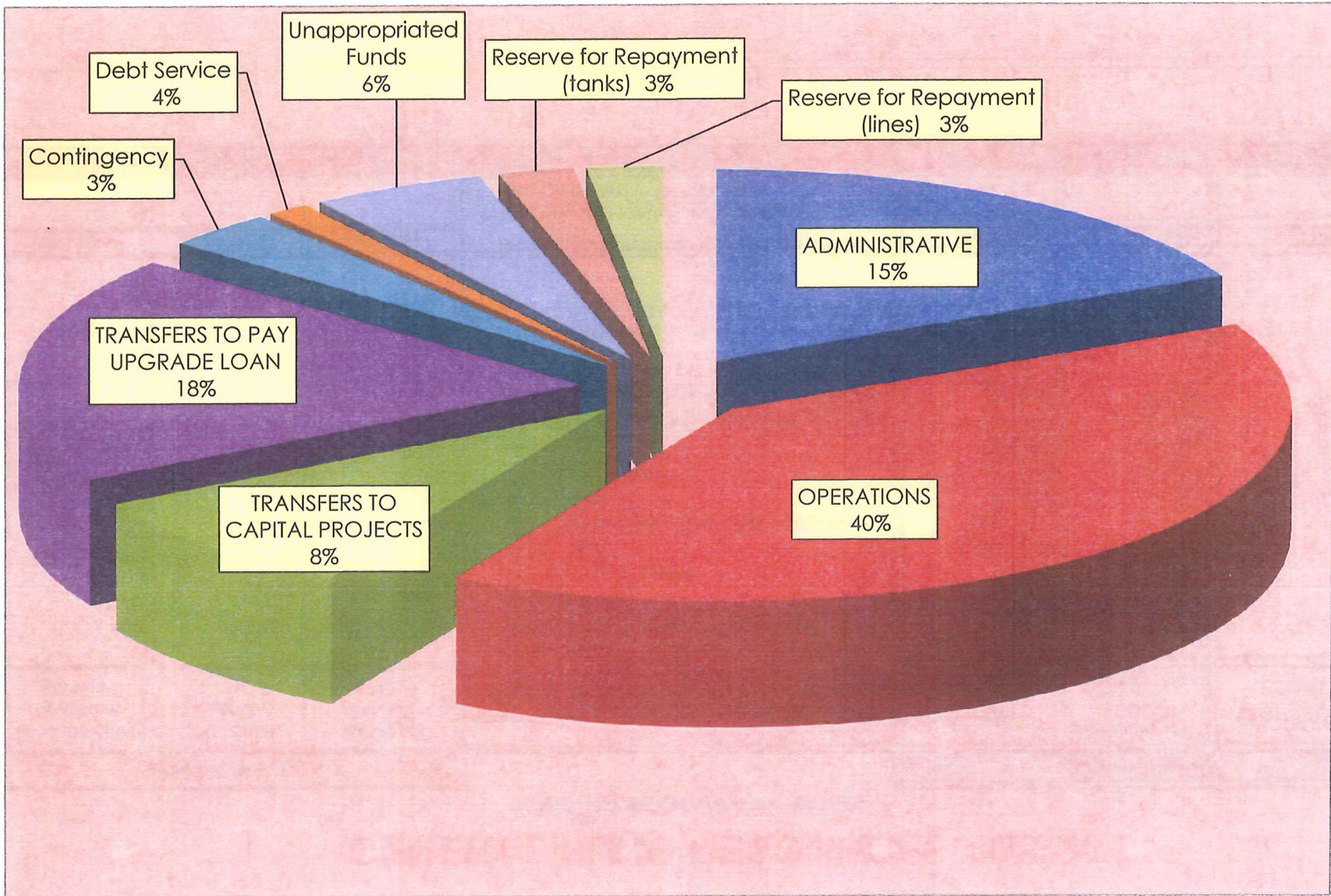
- **Available Cash on Hand** is the actual cash available projected for July 1st. It includes the sum of the checking and savings accounts minus estimated expenses and service deposits on hand.
- **Interest Earned:** Interest paid on our accounts in today's rate climate is minimal.
- **Water Sales to Plant Upgrade:** A rate increase to generate money for the treatment plant upgrade was enacted in October 2008, and the final phase in October 2009. Revenue generated from the increase goes to make the annual plant upgrade loan payment of approximately \$440,000.
- **Meter Sales:** This amount is based on the sale of 20 meter services. The current charge for a 5/8 x 3/4" meter service is \$3,982, a \$500 meter portion of which is deposited into the General Fund to cover the cost of installation, with the remainder to Capital Systems Development Charges. This category can include the sale of larger commercial meters at greater fee rates. Revenue derived from the impact of new development must be spent on Master Plan system improvements that increase the District's capacity to provide services.
- **Backflow Fees:** The District orders backflow tests to be done for customers who have been notified of, but do not comply with, the State's yearly testing requirement. The District's cost for the testing, plus an administrative fee, is added to the customer's bill or invoiced to the property owner.
- **Standby Fees:** This is revenue generated from standby fire service. It represents approximately 30 customers and over 317 hydrants. Standby fees are billed and collected annually for sprinkler systems and fire hydrants on customers' premises, primarily on a commercial business basis such as a lumber mill, grocery store, warehouse, school, etc.
- **Miscellaneous Income:** This consists mainly of Activation Fees, Reconnect Fees for locked-off services, Delinquent Fees, NSF check fees, and the sale of bulk water. It also includes funds received on accounts sent for collection, and the \$2825 lease fee received annually for the freeway sign erected on our Carnes Rd. property. It can also include refunds, reimbursements and, obviously, unforeseen income, for example: if we qualify, SDAO refunds a percentage of our insurance premium, plus we get a longevity credit...both of which amount to approximately \$5000 annually but cannot be credited back to the insurance account from which they were paid so the funds go to Miscellaneous Income. With the implementation of \$500 re-install fees for meters that have been pulled or have reverted to the District at customer request, the Miscellaneous Income figure was adjusted upwards for the upcoming year.
- **Special Surcharge Revenue (Lines):** This revenue comes from Special System Development Surcharges wherein meter service is requested for property fronting a main that the District installed with loan money from Special Public Works.
- **Special Surcharge Revenue (Tank):** Industrial properties benefitting from the construction of the Speedway Tank will be required to pay a System Development Surcharge in addition to the cost for a meter service. The amount collected for this System Development Surcharge will, in turn, be paid to Douglas County as repayment for their portion of the cost of the installation of the tank.

# GENERAL FUND RESOURCES - LB-20

## ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2016-17 BUDGET					
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16	RESOURCE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD		
1	321,658	403,302	365,000	1 Available Cash on Hand (Cash Basis)	265,000	265,000	265,000	1
2	673	632	1,000	2 Interest Earned	600	600	600	2
3	1,780	2,550	3,500	3 Backflow Test Receipts	6,000	6,000	6,000	3
4	1,286,920	1,297,782	1,400,000	4 Water Sales	1,450,000	1,450,000	1,450,000	4
5	478,000	480,000	440,000	5 Water Sales Transferred to Plant Upgrade	440,000	440,000	440,000	5
6	4,900	7,250	20,000	6 Meter Sales	10,000	10,000	10,000	6
7	18,881	18,534	19,000	7 Standby Charges	19,000	19,000	19,000	7
8	41,843	38,833	50,000	8 Miscellaneous	60,000	60,000	60,000	8
9	-		50,000	9 Special Intergov't. Surcharge Revenue (Lines)	50,000	50,000	50,000	9
10	-		50,000	10 Special Intergov't. Surcharge Revenue (Tank)	50,000	50,000	50,000	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	<b>2,154,655</b>	<b>2,248,883</b>	<b>2,398,500</b>	16 Total Resources, Except Taxes to be Levied	<b>2,350,600</b>	<b>2,350,600</b>	<b>2,350,600</b>	16
17				17 Taxes Necessary to Balance Budget				17
18				18 Taxes Collected in Year Levied				18
19	<b>2,154,655</b>	<b>2,248,883</b>	<b>2,398,500</b>	<b>19 TOTAL RESOURCES</b>	<b>2,350,600</b>	<b>2,350,600</b>	<b>2,350,600</b>	19





## GENERAL FUND EXPENDITURES

## GENERAL FUND ADMINISTRATIVE EXPENDITURES

- **Staff:** The amounts under salaries reflect the Board's discretion to act on a cost of living increase and individual evaluations that may recommend a merit raise. Some merit raises may not be granted and some employees may be at the top of their job classification and not eligible for merit raises. No changes in current personnel are anticipated.
- **Insurance:** 30 days after being hired as a regular employee, the District will pay the full premium to cover employee-only insurance benefits. After 6 months from being hired as a regular employee the District will pay the full premium to cover employee's spouse/family for insurance benefits to begin during open enrollment. The District also provides dental, vision and alternative care coverage as well as a VEBA benefit (Voluntary Employee Benefit Association) on behalf of each employee. Due to the Affordable Care Act, various options for acquiring and administering insurance are being considered by the Board for the upcoming year.
- **Medicare, Social Security, Unemployment, Workers' Compensation:** These line items include the District's portion based on payroll, plus our annual Worker's Comp (SAIF) insurance premium. Due to two unemployment claims in the recent past, we are now classified by the State of Oregon to be in a category that has increased our monthly unemployment costs from .001% to 3.9%.
- **Retirement:** The District currently deposits an amount equal to 12% of an employee's base pay into a SEP IRA at Edward Jones Company. The deposits are made on a quarterly basis and asset distribution within the IRA is at the employee's discretion.
- **Auditing:** Our annual audit is performed by Neuner & Davidson CPA.
- **Elections:** Payment is made to Douglas County for our portion of the costs of the public election wherein we have candidates running for election or re-election to the Board of Commissioners. Three current positions expire July 2017, with the election to be held in May 2017.
- **Supplies:** This category covers a wide list of items needed to carry on everyday business within the office such as printer ink, pens, copy paper, kitchen and bathroom supplies, file storage boxes, cleaning supplies, etc.
- **Telephone & Internet:** Our phone/fax system was antiquated and this past year we changed over to VOIP (Voice Over Internet Phone). Not only do we save money each month, but we are not charged for service/equipment calls as we were with a regular carrier.
- **Legal Fees:** Attorney Bruce Coalwell represents the District in legal matters, reviews our documents and lends legal advice.
- **Property/Liability/Auto Insurance:** These figures allow for annual cost increases for coverage for office, plant, shop and vehicles. An increase in premiums is always anticipated, especially in light of the re-evaluation of flood insurance recently implemented by the County Planning Department.



## GENERAL FUND ADMINISTRATIVE EXPENDITURES (cont')

- **R & M Office:** Includes garbage, pest control, office rugs, sewer fees, computer repair, landscape and waterfall maintenance and other miscellaneous maintenance items. We are considering replacing the office roof before next winter.
- **Bank Charges:** We are currently not charged monthly analysis fees; however that can change upon annual review by Umpqua Bank.
- **Debit/Credit Processing Fees:** This is the monthly fee we pay to process debit/credit cards for water payments. We pay a \$10/mo. base fee plus a per-transaction fee. This payment option is becoming very popular among our customers so we anticipate increased fees accordingly.
- **Budgeting:** These dollars are generally attributed to the cost of publishing the required public notices associated with the Budget.
- **Miscellaneous:** This category covers those items for which there is no other applicable designation of expenditure. This can include things like the annual holiday cash gift for office staff as well as costs for quarterly employee luncheons at the office, staff meetings, Board meetings and incidental unexpected expenditures as they arise.
- **Advertising:** This generally includes project bid advertising in the newspapers. On occasion we also advertise for open employment positions.
- **Postage:** This includes the cost of two annual bulk permits plus all postage to bulk mail monthly bills, plus a supply of Forever stamps used for daily office correspondence such as paying office bills, mailing termination letters, monthly backflow letters, etc.
- **Administrative Services:** This provides the Board of Commissioners a per-meeting compensation for their hours of service each year.
- **Contract Services:** This outsourced meter-reading service contract with Metereaders LLC is on biennial renewal program (expires June 2017) they currently charge a fee of .70 for each meter read.
- **Office Equipment:** The office does not anticipate any major equipment or program purchases at this time; however, maintenance and updating of our existing equipment is followed closely to ensure we get the longest life from what we have. We anticipate utilizing the copier at the plant for some of our larger printing projects as they arise, as that copier's item count is only about 20,000 copies while the office has printed over 400,000 pages on its copier.
- **Office Improvement:** An upgrade to the office's countertops, cabinetry and flooring was a nice facelift this past year. It improved the workflow layout, customer privacy, and decreased clutter. We may consider an awning over the office's front west windows with graphics and logo identifying RCWD and/or a large sign on the south wall might also help customers identify our building more readily from the highway.



# GENERAL FUND - ADMINISTRATIVE EXPENDITURES - FORM LB-31

## ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			EXPENDITURE DESCRIPTION	2016-17 BUDGET			
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16		Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD	
1			1 <i>Personnel Services / Office (# employees)</i>				1
2	62,395	67,368	2 Office Manager (1)	73,500	73,500	73,500	2
3	69,722	71,415	3 Office Assistants (2)	79,500	79,500	79,500	3
4	-	-	4 Part-time fill-in person (1)	2,000	2,000	2,000	4
5	10,317	10,825	5 Social Security & Medicare (3)	12,000	12,000	12,000	5
6	324	322	6 Workmen's Compensation (3)	500	500	500	6
7	43,867	41,709	7 Insurance (3) (medical + VEBA + life/LTD)	54,000	54,000	54,000	7
8		9,238	8 Insurance HRA/HSA reimbursements (3)	6,000	6,000	6,000	8
9	1,508	2,006	9 Unemployment Compensation (3)	6,100	6,100	6,100	9
10	15,848	16,667	10 Retirement (3)	18,500	18,500	18,500	10
11	467	21	11 Vacation and Compensation Time (3)	2,000	2,000	2,000	11
12	<b>204,448</b>	<b>219,571</b>	<b>12 TOTAL PERSONNEL SERVICES</b>	<b>254,100</b>	<b>254,100</b>	<b>254,100</b>	12
13			13 <i>Materials &amp; Services</i>				13
14	10,850	11,150	14 Auditing	11,750	11,750	11,750	14
15		862	15 Elections	1,500	1,500	1,500	15
16	6,725	7,044	16 Supplies	6,000	6,000	6,000	16
17	2,188	2,768	17 Telephone & Internet	4,000	4,000	4,000	17
18	2,853	2,623	18 Electricity & Gas	3,000	3,000	3,000	18
19	2,172	225	19 Legal Fees	5,000	5,000	5,000	19
20	28,254	32,858	20 Property Insurance	34,000	34,000	34,000	20
21	14,223	8,727	21 Liability & Auto Insurance	10,000	10,000	10,000	21
22	3,940	2,969	22 R & M Office	8,000	8,000	8,000	22
23	-	-	23 Bank Charges	2,000	2,000	2,000	23
24	447	2,975	24 Debit/credit card fees	5,500	5,500	5,500	24
25	330	314	25 Budgeting	375	375	375	25
26	2,625	3,590	26 Miscellaneous	5,000	5,000	5,000	26
27	212	890	27 Advertising	500	500	500	27
28	15,043	11,469	28 Postage	17,000	17,000	17,000	28
29	2,600	2,556	29 Administrative (Board of Commissioners)	3,200	3,200	3,200	29
30			30 Education	2,000	2,000	2,000	30
31	25,320	25,354	31 Contract Services	28,000	28,000	28,000	31
32	<b>117,782</b>	<b>116,374</b>	<b>32 TOTAL MATERIALS &amp; SERVICES</b>	<b>146,825</b>	<b>146,825</b>	<b>146,825</b>	32
33			33 <i>Capital Outlay</i>				33
34	871	775	34 Office Equipment	1,000	1,000	1,000	34
35	-	-	35 Office Improvement	5,000	5,000	5,000	35
36	<b>871</b>	<b>775</b>	<b>36 TOTAL CAPITAL OUTLAY</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	36
37	<b>323,101</b>	<b>336,720</b>	<b>37 SUB-TOTAL EXPENDITURES</b>	<b>406,925</b>	<b>406,925</b>	<b>406,925</b>	37
38			38				38
39	<b>323,101</b>	<b>336,720</b>	<b>39 SUBTOTAL EXPENDITURES THIS PAGE</b>	<b>406,925</b>	<b>406,925</b>	<b>406,925</b>	39



# GENERAL FUND OPERATIONS EXPENDITURES

- **Staff:** This amount in the Operations Budget allows for cost of living and merit increases, plus overtime, on-call and call-out time for the crew. No addition of personnel is anticipated.
- **Medicare, Social Security, Unemployment, Workers' Compensation:** Due to two unemployment claims in recent past fiscal years, we have been re-classified (by the State of Oregon) to a category which increases our unemployment costs from .001% to 1.1% to 3.1% and now 3.9%.
- **Insurance:** 30 days after being hired as a regular employee, the District will pay the full premium to cover employee-only insurance benefits. After 6 months from being hired as a regular employee the District will pay the full premium to cover employee's spouse/family for insurance Benefits to begin during open enrollment. The District also provides dental, vision and alternative care coverage as well as a VEBA benefit (Voluntary Employee Benefit Association) on behalf of each employee. Due to the Affordable Care Act, various options for acquiring and administering insurance are being considered by the Board for the upcoming year.
- **Retirement:** The District currently deposits an amount equal to 12% of an employee's base pay into a SEP IRA at Edward Jones Company. The deposits are made on a quarterly basis and asset distribution within the IRA is at the employee's discretion.
- **Freight & Fuel:** We do not anticipate any substantial changes in these costs charged for mailing and delivery of parts and commodities.
- **Supplies & Operations Items:** This includes general plant supplies, crew uniforms and general operational necessities.
- **Telephone and Internet:** Our phone/fax system was antiquated and this past year we changed over to VOIP (Voice Over Internet Phone). Not only do we save money each month, but we are not charged for service/equipment calls as we were with a regular carrier.
- **Electricity & Gas:** No substantial increase in power costs is anticipated for this next year.
- **Fees & Dues:** These include the State's One-Calls (pre-digs), Springbrook's annual maintenance fee, and membership dues to UBOS, SDAO, OAWU, and AWWA. There are also several annual fees & permits to the County and State such as Filter Backwash Fee, Hazardous Substance Fee, Water System Survey fee, cross-connection & asbestos certification fees that are paid from this category.
- **Equipment Maintenance:** This category covers all maintenance, tires, upkeep, oil, parts and labor associated with keeping all District vehicles and equipment in good working order.
- **R&M Field:** This includes items such as rock, asphalt, pipe, fittings, maintenance items, materials and costs associated with the repair, replacement and upkeep of various aspects of the District's water system, including the pump station at The Highlands.

## GENERAL FUND OPERATIONS EXPENDITURES (cont')

- **R&M Plant:** This category covers monthly sewer fees from Green Sanitary, quarterly maintenance fee for the sewer tie-in at Rising River RV Park, purchasing items like fencing, and for parts and supplies for repairing/maintaining all equipment, pumps and operations at the plant.
- **Chemicals:** Chemical usage adjustment seems to have stabilized and we anticipate using less chemicals than last year, plus we are currently well-stocked as this fiscal year draws to a close.
- **Water Samples:** This fee is paid to Umpqua Research in Myrtle Creek. Fees are paid monthly but vary from year to year based on which test samples are required by the State at particular intervals.
- **Education:** This category includes the costs for out-of-town seminars, meals & lodging, local and online classes, as well as those that may become necessary to fulfill certification requirements for the superintendent and crew such as asbestos handling and traffic flagging.
- **Miox System:** The system is now 5 years old and may require normal maintenance and/or a new cell if the existing one fails. MIOX supplies just enough chlorine to the District's water to provide testing of residual chlorine in order to comply with State guidelines.
- **Miscellaneous:** This line item covers those expenditures not designated by other line items in the budget such as annual property taxes on the Plant/Carnes properties and the annual Christmas cash gift to the crew and occasional employee luncheons.
- **Engineering:** Most engineering services are included in the project cost itself. However, there are, from time to time, small projects such as monitoring the erosion and slope on the hillside below the main tank that require outside engineering services.
- **Summer-Stored Water:** In 2015 we locked in a 10-yr.annual reservation fee of \$2175 which is collected through Douglas County on behalf of Lookingglass-Olalla Water District. The District had to utilize reserved water this last fiscal year during low-flows. We decreased expenditure in this category slightly as a result of better rain/river levels this year.
- **Emergency Intertie:** Ongoing maintenance such as painting and adding rock is needed at pump sites.
- **Compliance Fees & CCR Report:** This line item tracks the cost of preparing, printing and the postage required for documents such as the CCR report.
- **Backflow Testing:** The District orders backflow tests to be done for customers who have been notified of, but do not comply with, the State's yearly testing requirement. The District's cost for the testing, plus an administrative fee, is added to the customer's bill or invoiced to the property owner. In return, this category tracks those payments made to certified testers for performing non-compliant testing at District's request.
- **Reservoir Maintenance:** We plan on adding rock to the roads at all tank locations as well as other routine maintenance.



HISTORICAL DATA			2016-17 BUDGET				
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD	
			1 <i>Personnel Services / Plant (# employees)</i>				1
69,407	73,093	77,500	2 Superintendent (1)	79,000	79,000	79,000	2
240,504	256,510	276,000	3 Service Crew (5)	280,000	280,000	280,000	3
23,692	25,196	27,500	4 Social Security & Medicare (6)	28,000	28,000	28,000	4
8,786	7,233	9,200	5 Workmen's Compensation (6)	13,000	13,000	13,000	5
105,285	127,925	152,000	6 Insurance (6) (+ VEBA if approved)	137,000	137,000	137,000	6
10,435	included above	included above	7 Insurance HRA or HSA (6)	20,000	20,000	20,000	7
311	3,166	11,000	8 Unemployment (6)	14,500	14,500	14,500	8
35,209	38,398	41,000	9 Retirement (6)	41,500	41,500	41,500	9
(6,941)	2,043	1,000	10 Vacation and Compensation Time (6)	2,000	2,000	2,000	10
<b>486,688</b>	<b>533,564</b>	<b>595,200</b>	<b>11 TOTAL PERSONNEL SERVICES</b>	<b>615,000</b>	<b>615,000</b>	<b>615,000</b>	<b>11</b>
			12 <i>Material &amp; Services</i>				12
2,662	1,527	3,000	13 Freight	3,000	3,000	3,000	13
1,045	2,094	3,000	14 Tools	2,500	2,500	2,500	14
5,971	2,027	3,000	15 Supplies & Operations Items	4,000	4,000	4,000	15
6,573	6,394	8,500	16 Telephone & Communications	6,400	6,400	6,400	16
110,891	110,086	119,000	17 Electricity & Gas	120,000	120,000	120,000	17
10,033	12,475	13,000	18 Fees & Dues	10,000	10,000	10,000	18
11,501	11,472	15,000	19 Fuel	10,000	10,000	10,000	19
3,745	8,161	10,000	20 Equipment & Vehicle Maintenance	10,000	10,000	10,000	20
18,267	19,250	25,000	21 R & M Field	25,000	25,000	25,000	21
22,540	20,821	35,000	22 R & M Plant	35,000	35,000	35,000	22
32,045	57,698	65,000	23 Chemicals	40,000	40,000	40,000	23
7,867	7,152	8,000	24 Water Samples	8,500	8,500	8,500	24
2,744	1,720	5,000	25 Education	5,000	5,000	5,000	25
-	-	5,000	26 Miox System	4,000	4,000	4,000	26
1,211	1,889	2,000	27 Miscellaneous	2,000	2,000	2,000	27
-	857	5,000	28 Engineering	1,000	1,000	1,000	28
467	1,103	2,000	29 New Connection Materials	2,000	2,000	2,000	29
1,800	2,175	12,320	30 Summer Stored Water Fee	6,000	6,000	6,000	30
-	2,525	1,500	31 Emergency Inter-tie	1,500	1,500	1,500	31
13,080	3,003		32 Inventory Adjustment				32
1,135	1,596	1,300	33 Compliance Fees / CCR Report	1,300	1,300	1,300	33
1,532	1,360	1,600	34 Backflow Testing / Non Compliance Testing	3,500	3,500	3,500	34
597	716	4,000	32 Reservoir Maintenance	4,000	4,000	4,000	35
<b>255,706</b>	<b>276,101</b>	<b>347,220</b>	<b>35 TOTAL MATERIALS &amp; SERVICES</b>	<b>304,700</b>	<b>304,700</b>	<b>304,700</b>	<b>36</b>
<b>742,394</b>	<b>809,665</b>	<b>942,420</b>	<b>36 SUB-TOTAL EXPENDITURES</b>	<b>919,700</b>	<b>919,700</b>	<b>919,700</b>	<b>37</b>
<b>742,394</b>	<b>809,665</b>	<b>942,420</b>	<b>37 SUBTOTAL EXPENDITURES THIS PAGE</b>	<b>919,700</b>	<b>919,700</b>	<b>919,700</b>	<b>38</b>

# GENERAL FUND CAPITAL OUTLAY EXPENDITURES

- **Meter Installations:** This line item is the cost to the District for the actual meter portion of the installation of a service.
- **Line Replacement:** Smaller line improvements done by the service crew are budgeted in the General Fund allowing inventory to be tracked more efficiently.
- **Equipment Purchase:** No major equipment was purchased last year nor is there anticipation of any needed for this next year.
- **Vehicle Purchase:** No vehicle purchases are anticipated.
- **Repair River Intake:** Funds were expended last year to replace a portion of the 4" air line to the intake structure. No major repairs are anticipated for this next year.
- **Replace Filter Membranes:** This covers the cost of maintaining and replacing the filter membranes.
- **Transferred to Capital Project Fund:** This year's budget projects a \$200,000 transfer to Capital Projects from the General Fund at \$50,000 per quarter, if available. These funds are then available for capital expenditure.
- **Rate Transfers to Plant Upgrade:** These funds are transferred from the General Fund to pay the annual Plant Upgrade Loan payment.
- **General Operating Contingency:** When placed in this category (as opposed to Unappropriated Funds Balance) this money can be used in the event of an emergency or unanticipated expense.
- **Debt Service:** Loan Payments are made to the State:

	<u>Orig. Balance</u>	<u>Date Acquired</u>	<u>Int. Rate</u>	<u>Annual Payment 12/1</u>	<u>Current Balance</u>	<u>Final Payment</u>
Deferred Loan	\$ 175,000	Aug. 1994	6.0%	\$ 27,582	\$ 55,946	Dec. 2018
Plant Upgrade	\$ 5,972,289	Dec. 2011	4.0%	\$ 439,451	\$ 5,118,462	Dec. 2031

- **Reserve for Repayment (Lines):** This is money collected under Special Surcharge Revenue (Lines). The District has accumulated \$53,000 in this account. It can be applied to the loans or used at the direction of the Board.
- **Intergovernmental Agreement Payment:** The amount collected under Special Surcharge Revenue (Tank) will be paid, as it is received, to Douglas County as repayment for their portion of the cost of the installation of the tank.

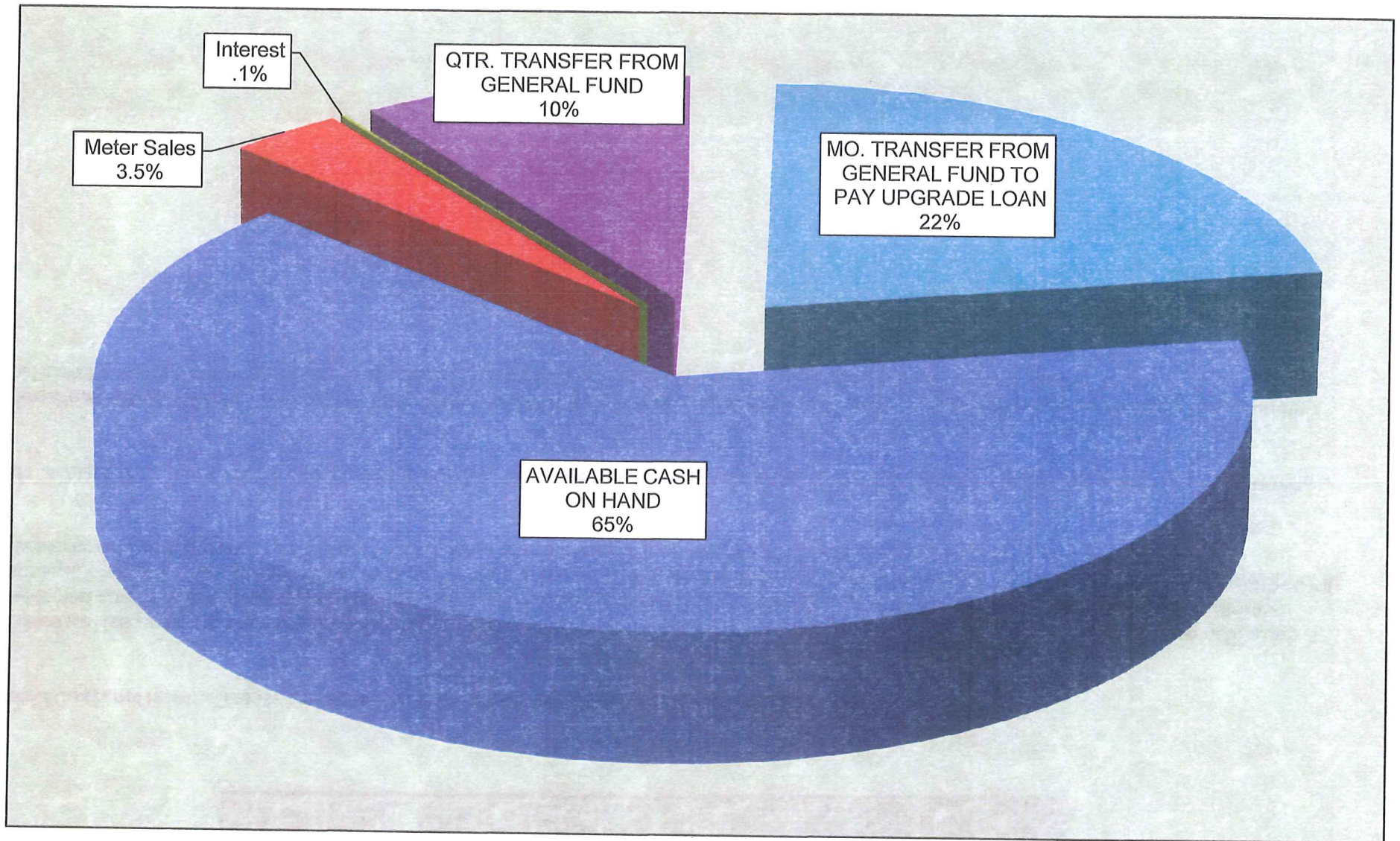


# GENERAL FUND - OPERATIONS EXPENDITURES - FORM LB-31

## ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2016-17 BUDGET			
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16	<b>EXPENDITURE DESCRIPTION</b>	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD
			1 <i>Capital Outlay</i>			
198	478	3,000	2 Meter Installations	3,000	3,000	3,000
0	48,005	50,000	3 Replace Lines (non-capital projects)	50,000	50,000	50,000
494	0	3,000	4 Equipment Purchases	3,000	3,000	3,000
22,179	43,855	0	5 Vehicle Purchases	-	-	-
0	11,168	4,000	6 Repair River Intake	4,000	4,000	4,000
0	0	6,000	7 Replace Filter Membranes	6,000	6,000	6,000
0	0	3,000	8 Safety Equipment	3,000	3,000	3,000
22,871	103,506	69,000	9 TOTAL CAPITAL OUTLAY	69,000	69,000	69,000
765,265	913,171	1,011,420	10 TOTAL OPERATING DEPARTMENT	988,700	988,700	988,700
			11 <i>Transferred to Other Funds</i>			
100,000	70,000	200,000	12 Capital Projects Fund (quarterly transfers)	200,000	200,000	200,000
478,000	480,000	440,000	13 Rate Transfers (monthly) to Upgrade Loan Payment	440,000	440,000	440,000
0	0	75,000	14 General Operating Contingency	73,000	73,000	73,000
55,938	59,183		15 Loan Payment - Principal (Business Oregon)	paid off	paid off	paid off
6,534	3,433		16 Loan Payment - Interest (Business Oregon)	paid off	paid off	paid off
14,686	17,143	19,860	17 Deferred Loan - Principal (Business Oregon)	22,854	22,854	22,854
7,829	6,948	5,920	18 Deferred Loan - Interest (Business Oregon)	4,729	4,729	4,729
0	0	50,000	19 Reserve for Repayment (Lines)	50,000	50,000	50,000
0	0	50,000	20 Intergovernmental Agmt. Payment (Tank)	50,000	50,000	50,000
662,987	636,707	840,780	21 TOTAL DEBT SERVICE	840,583	840,583	840,583
1,764,972	1,886,598	2,254,500	22 SUB-TOTAL EXPENDITURES	2,236,208	2,236,208	2,236,208
403,302	364,098	144,000	23 Unappropriated Funds Balance	114,392	114,392	114,392
2,168,274	2,250,696	2,398,500	24 TOTAL ADMINISTRATIVE & OPERATING	2,350,600	2,350,600	2,350,600





## CAPITAL FUND RESOURCES

## CAPITAL PROJECTS FUND RESOURCES

- **Available Cash on Hand:** This is the actual cash (working capital) available projected for July 1.
- **Meter Sales:** This amount is based on the estimated sale of 20 meter services. The current charge for a 5/8 x 3/4" meter service is \$3,982, a \$500 meter portion of which is deposited into the General Fund to cover the cost of installation, with the remaining \$3482 going to Systems Development Charges. This category can include the sale of larger commercial meters at greater fee rates. Revenue derived from the impact of New development must be spent on Master Plan system improvements that increase the District's capacity to provide services.
- **Interest:** Interest paid in today's rate climate is minimal. It is spread over the three sub-accounts within our Money Market Account umbrella.
- **Transfers from other Funds:** General Fund transfers of \$50,000 quarterly, if available, will yield \$200,000 into Capital Projects, and monthly General Fund transfers of rates to Plant Upgrade will yield \$440,000 to be utilized for the plant upgrade loan payment.

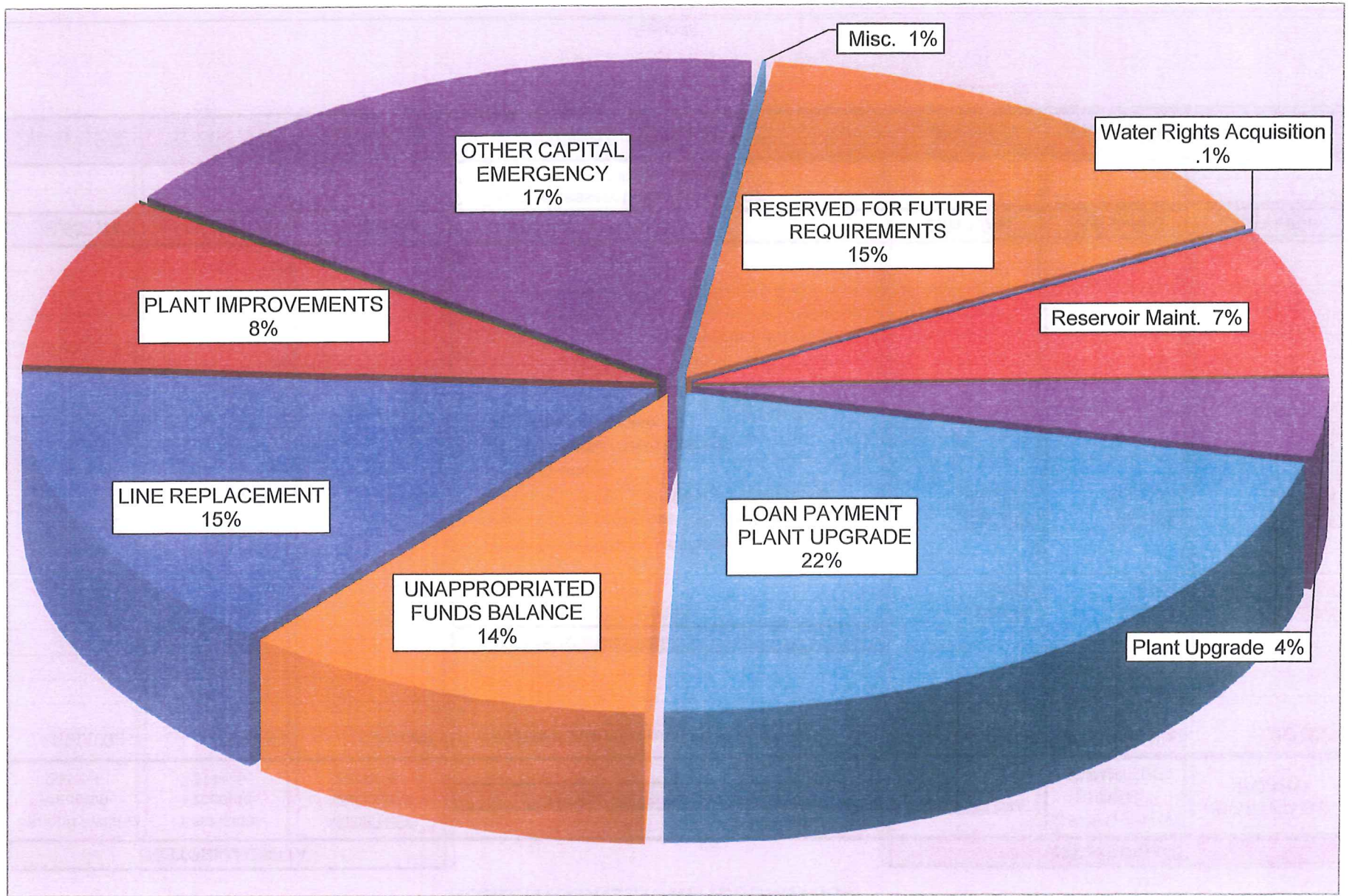


# CAPITAL PROJECTS FUND RESOURCES - FORM LB-20

## ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			2016-17 BUDGET					
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16	RESOURCE DESCRIPTION	Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	ADOPTED BY BOARD		
1	1,920,024	1,700,684	1,200,000	1 Available Cash on Hand (Cash Basis)	1,300,000	1,300,000	1,300,000	1
2				2				2
3				3				3
4				4				4
5				5 <b>OTHER RESOURCES</b>				5
6	36,561	55,712	139,500	6 Meter Sales (SDC Portion)	69,000	69,000	69,000	6
7	2,587	2,376	3,500	7 Interest	2,000	2,000	2,000	7
8				8 <i>Transferred from Other Funds</i>				8
9	100,000	110,000	200,000	9 General Fund (from quarterly transfer)	200,000	200,000	200,000	9
10	478,000	440,000	440,000	10 General Fund for Loan Payment (from rates)	440,000	440,000	440,000	10
11				11 Reimbursement				11
12				12 Loan Proceeds: Plant Upgrade				12
13	0	0	1,000	13 Miscellaneous Income				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	2,537,172	2,308,772	1,984,000	21 <b>SUBTOTAL RESOURCES</b>	2,011,000	2,011,000	2,011,000	21
22				22 Taxes Necessary to Balance Budget				22
23				23 Taxes Collected in Year Levied				23
24	2,537,172	2,308,772	1,984,000	24 <b>TOTAL RESOURCES</b>	2,011,000	2,011,000	2,011,000	24





## CAPITAL FUND EXPENDITURES



## CAPITAL PROJECTS FUND EXPENDITURES

**Line Replacement:** If time allows, we would like to bore underneath Hwy 99 near Shady as part of a future reservoir project.

**Plant Improvement:** Continued programming and telecommunications work between plant and reservoirs. We will also replace the roof over the chemical room.

**Other Capital Emergencies:** These funds can be spent, but are most likely to be carried to the next fiscal year in the event of non-use.

**For Future Requirements:** The District could utilize these funds in the event of unanticipated expenditures.

**Water Rights Acquisition:** There are no pending or anticipated water rights acquisitions, but we are ever vigilant should opportunities arise.

**Reservoir Maintenance:** We are still in the process of installing a control valve that allows us to set preference as to which tank will control the plant at any given time.

**Carnes Road Site:** No improvements are anticipated at this time.

**Treatment Plant Upgrade:** We plan to replace the PVC piping with stainless steel due to ongoing problems with the existing piping.

<b>Loan Payment- Plant Upgrade:</b>	<u>Orig. Balance</u> \$ 5,972,289	<u>Date Acquired</u> Dec. 2011	<u>Int. Rate</u> 4.0%	<u>Annual Payment 12/1</u> \$ 439,451	<u>Current Balance</u> \$ 5,118,462	<u>Final Payment</u> Dec. 2031
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# CAPITAL PROJECTS FUND EXPENDITURES - FORM LB-31

## ROBERTS CREEK WATER DISTRICT

HISTORICAL DATA			EXPENDITURE DESCRIPTION	2016-17 BUDGET			
Second Actual Preceding 2013-14	First Actual Preceding 2014-15	ADOPTED BUDGET 2015-16		Proposed by Budget Officer	APPROVED BY BUDGET COMMITTEE	APPROVED BY BOARD	
1			1 <i>Capital Outlay</i>				1
2	252,250	555,110	2 Line Replacement	300,000	300,000	300,000	2
3	83,142	6,023	3 Plant Improvements	175,000	175,000	175,000	3
4	18,860	0	4 Master Plan Update	-	-	-	4
5	0	0	5 Other Capital Emergency	350,000	350,000	350,000	5
6	0	0	6 Miscellaneous	2,000	2,000	2,000	6
7	0	0	7 For Future Requirements	300,000	300,000	300,000	7
8	0	0	8 Water Rights Acquisition	2,000	2,000	2,000	8
9	0	1,867	9 Reservoir Improvement & Maintenance	150,000	150,000	150,000	9
10	0	0	10 Carnes Road Site	-	-	-	10
11	40,651		11 Treatment Plant Upgrade	80,000	80,000	80,000	11
12	439,452	439,452	12 Loan Payment - Plant Upgrade	440,000	440,000	440,000	12
13			13				13
14			14				14
15			15				15
16			16				16
17	<b>834,355</b>	<b>1,002,452</b>	17 <b>SUBTOTAL EXPENDITURES</b>	<b>1,799,000</b>	<b>1,799,000</b>	<b>1,799,000</b>	17
18	1,700,684	1,306,320	18 Unappropriated Funds Balance	212,000	212,000	212,000	18
19	<b>2,535,039</b>	<b>2,308,772</b>	19 <b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,011,000</b>	<b>2,011,000</b>	<b>2,011,000</b>	19