

# 2015-2016 Adopted Budget

## Cascade View County Service District

For the Fiscal Period  
Beginning July 1, 2015  
Ending June 30, 2016

**Governing Body**  
Jay Dixon, 2015 BOC Chair  
Annabelle Jaramillo, Commissioner  
Anne Schuster, Commissioner



### Citizen Budget Committee Members

Steve Shields  
Terry Baker  
Thomas Gallagher

# Cascade View County Service District

**ADMINISTRATION:** Benton County Public Works

**DIRECTOR:** Josh Wheeler, P.E. **FACILITIES MANAGER:** Chris Bielenberg

**OFFICE LOCATION:** Public Works, 360 SW Avery, Corvallis

**TELEPHONE:** 541-766-6821

**INTERNET ADDRESS:** [HTTP://WWW.CO.BENTON.OR.US/PW/UTILITIES/CASCADE.PHP](http://www.co.benton.or.us/pw/utilities/cascade.php)

## DISTRICT OVERVIEW:

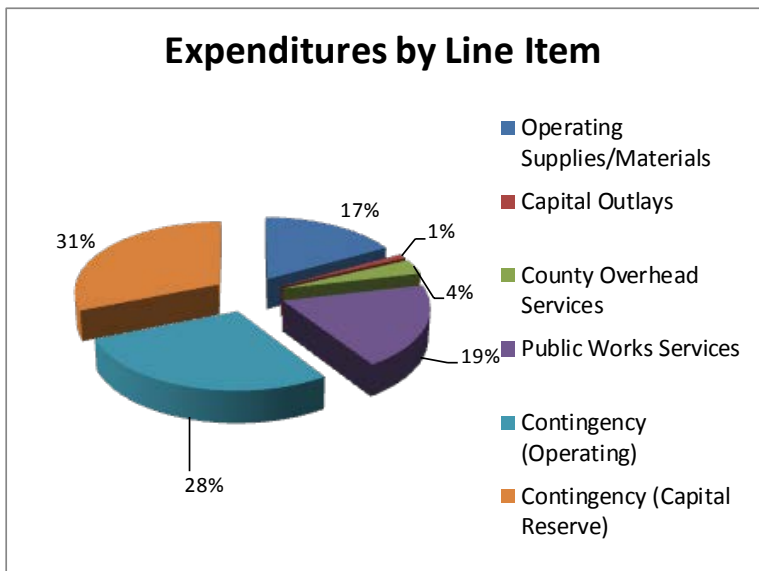
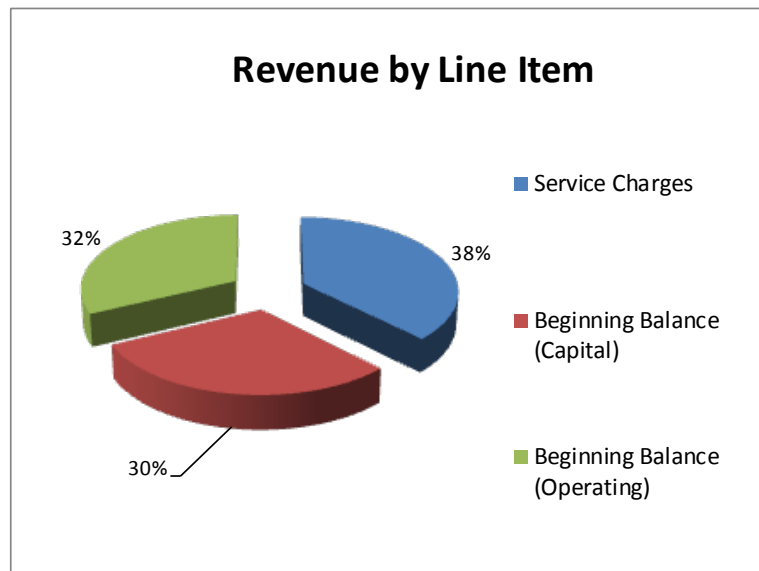
To operate a successful and efficient system within the requirements of the Oregon Water Resources Division, the Subdivision Water Management Plan, and operating ordinances.

To provide operation and maintenance of a community water system in the Cascade View Subdivision approximately 5 miles North of Corvallis. The water system was designed to serve a subdivision of 44 lots and 16 off-site connections if requested.

The district was organized as a condition of sub-division development to operate a water system and monitor water usage. The district is located in the Vineyard Mountain area 5 miles north of Corvallis.

The district is a separate municipal entity from the County but by law the Governing Body is the Benton County Board of Commissioners. Daily operations of the district are delegated to the Facilities & Utilities Division of the County Public Works Department. The County's Budget Division manages the budget process and Public Works manages the accounting processes. The county is reimbursed from district funds for administrative expenses.

The district's water system was designed to serve 44 lots and up to 16 off-site connections. An advisory committee reviews district operations and makes recommendations to the governing body on issues and rates.



## CASCADE VIEW COUNTY SERVICE DISTRICT

### Budget Summary – All Cost Centers

| Category Title   | 2012-13<br>Actual | 2013-14<br>Actual | 2014-15<br>Adopted | 2014-15<br>Adj. Adopted | 2015-16<br>Adopted | % Change<br>Adopted<br>Adj Adopted |
|--|-------------------|-------------------|--------------------|-------------------------|--------------------|------------------------------------|
| General Revenues   | 333               | 440               | -                  | -                       | -                  | 0.0%                               |
| Charges for Service                                      | 33,453            | 35,299            | 35,000             | 35,000                  | 35,000             | 0.0%                               |
| Operating Grants/Contributions                           | 5,808             | -                 | -                  | -                       | -                  | 0.0%                               |
| Capital Grants/Contributions                             | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Fund Transfers In  | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Loans  | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Current Program Income                                   | 39,593            | 35,739            | 35,000             | 35,000                  | 35,000             | 0.0%                               |
| Unrestricted Beginning Balance                           | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Dedicated Beginning Balance                              | 58,230            | 61,445            | 57,743             | 57,743                  | 58,223             | 0.8%                               |
| Beginning Balances                                       | 58,230            | 61,445            | 57,743             | 57,743                  | 58,223             | 0.8%                               |
| Total Resources  | 97,823            | 97,183            | 92,743             | 92,743                  | 93,223             | 0.5%                               |
| Personnel Services                                       | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Materials & Services                                     | 34,509            | 34,540            | 35,823             | 35,823                  | 36,983             | 3.2%                               |
| Capital Outlay   | 1,870             | -                 | 5,000              | 5,000                   | 1,000              | -80.0%                             |
| Other: Fund Transfers Out                                | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Other: Loans   | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Other: Bond Debt Principal                               | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Other: Bond Debt Interest                                | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Expenditures   | 36,379            | 34,540            | 40,823             | 40,823                  | 37,983             | -7.0%                              |
| Other: Contingency                                       | -                 | -                 | 51,920             | 51,920                  | 55,240             | 6.4%                               |
| Other: Debt Reserve                                      | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Other: Unappropriated Balance                            | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Reserves   | -                 | -                 | 51,920             | 51,920                  | 55,240             | 6.4%                               |
| Total Budget   | 36,379            | 34,540            | 92,743             | 92,743                  | 93,223             | 0.5%                               |
| Surplus / (Deficit) of Fund<br>Resources to Expenditures | 61,445            | 62,643            | -                  | -                       | -                  | 0.0%                               |
| Full-Time-Equivalent (FTE)                               |                   |                   |                    |                         |                    |                                    |
| Regular  | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Temporary  | -                 | -                 | -                  | -                       | -                  | 0.0%                               |
| Total  | -                 | -                 | -                  | -                       | -                  | 0.0%                               |

# CASCADE VIEW COUNTY SERVICE DISTRICT

## District Statement

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The annual budget covers the fiscal year beginning July 1, 2015 and ending June 30, 2016.

The budget was built on the assumption of no increase or changes in rates or charges. The district has no personnel. All services and support are provided by county operating departments as discussed above.

The district is in good financial condition. General revenues are the interest earnings on idle cash. For the past several years, low interest rates have resulted in reduced earnings.

### Key Goals & Measures:

| Description, Definition and Discussion   | Actual<br>FY 2012-13 | Actual<br>FY 2013-14 | Goal/Estimate<br>2015-16 |
|--|----------------------|----------------------|--------------------------|
| <b>Goal:</b> Maintain a total dedicated fund balance to fund future capital improvements, major maintenance and emergency repairs<br><b>Measure:</b> % of \$50,000 goal<br><b>Strategic Intent Relationship:</b> Proactive Community | 116%                 | 123%                 | 116%                     |

## CASCADE VIEW COUNTY SERVICE DISTRICT

### Water System Operations

| Category Title          | 2012-13<br>Annual<br>Actual | 2013-14<br>Annual<br>Actual | 2014-15<br>Annual<br>Adopted | 2014-15<br>Annual<br>Adj. Adopted | 2015-16<br>Annual<br>Adopted | % Change<br>Adopted<br>Adj Adopted |
|-------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------------|------------------------------|------------------------------------|
| General Revenues        | 333                         | 440                         | -                            | -                                 | -                            | 0.0%                               |
| Charges for Services    | 30,501                      | 31,975                      | 32,000                       | 32,000                            | 32,000                       | 0.0%                               |
| Dedicated Beginning Bal | 36,156                      | 33,003                      | 33,000                       | 33,000                            | 30,000                       | -9.1%                              |
| Total Resources         | 66,656                      | 64,977                      | 65,000                       | 65,000                            | 62,000                       | -4.6%                              |
| Materials and Services  | 33,986                      | 34,263                      | 34,558                       | 34,558                            | 35,707                       | 3.3%                               |
| Other: Contingency      | -                           | -                           | 30,442                       | 30,442                            | 26,293                       | -13.6%                             |
| Total Expenditures      | 33,986                      | 34,263                      | 65,000                       | 65,000                            | 62,000                       | -4.6%                              |
| Regular                 | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |
| Temporary               | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |
| Total                   | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |

#### Mission & Purpose:

To operate a successful and efficient system within the requirements of the Oregon Water Resources Division, the Subdivision Water Management Plan, and operating ordinances. This budget supports the daily operating costs of the district including payments to Benton County for operations and administrative support services.

#### Key Goals & Measures:

| Description, Definition and Discussion   | Actual<br>FY 2012-13 | Actual<br>FY 2013-14 | Goal/Estimate<br>2015-16 |
|--|----------------------|----------------------|--------------------------|
| <b>Goal:</b> Maintain Zero violation status for water quality in accordance with Oregon Water Resources requirements<br><b>Measure:</b> Numbers of violations annually<br><b>Strategic Intent Relationship:</b> Service Excellence               | 0                    | 0                    | 0                        |
| <b>Goal:</b> Minimize system loss through ongoing maintenance, leak detection, and monitoring<br><b>Measure:</b> % loss as a difference between pumped and distributed to customers<br><b>Strategic Intent Relationship:</b> Proactive Community | 15                   | 10                   | 10                       |
| <b>Goal:</b> Maintain accurate accounting of water distribution through meter calibration and upgrades<br><b>Measure:</b> number of meters replaced<br><b>Strategic Intent Relationship:</b> Service Excellence                                  | 0                    | 3                    | 5                        |

## CASCADE VIEW COUNTY SERVICE DISTRICT

### Water System Construction

| Category Title                 | 2012-13<br>Annual<br>Actual | 2013-14<br>Annual<br>Actual | 2014-15<br>Annual<br>Adopted | 2014-15<br>Annual<br>Adj. Adopted | 2015-16<br>Annual<br>Adopted | % Change<br>Adopted<br>Adj Adopted |
|--------------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------------|------------------------------|------------------------------------|
| Charges for Services           | 2,952                       | 3,324                       | 3,000                        | 3,000                             | 3,000                        | 0.0%                               |
| Operating Grants/Contributions | 5,808                       | -                           | -                            | -                                 | -                            | 0.0%                               |
| Dedicated Beginning Bal        | 22,075                      | 28,442                      | 24,743                       | 24,743                            | 28,223                       | 14.1%                              |
| Total Resources                | 30,834                      | 31,766                      | 27,743                       | 27,743                            | 31,223                       | 12.5%                              |
| Materials and Services         | 523                         | 278                         | 1,265                        | 1,265                             | 1,276                        | 0.9%                               |
| Capital Outlay                 | 1,870                       | -                           | 5,000                        | 5,000                             | 1,000                        | -80.0%                             |
| Other: Contingency             | -                           | -                           | 21,478                       | 21,478                            | 28,947                       | 34.8%                              |
| Total Expenditures             | 2,392                       | 278                         | 27,743                       | 27,743                            | 31,223                       | 12.5%                              |
| Regular                        | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |
| Temporary                      | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |
| Total                          | -                           | -                           | -                            | -                                 | -                            | 0.0%                               |

**Mission & Purpose:**

To provide for accumulation of revenue dedicated to future system replacement, improvements, and emergency repairs. Fund one-time major maintenance and repairs that are too expensive to fund from the standard operating budget.