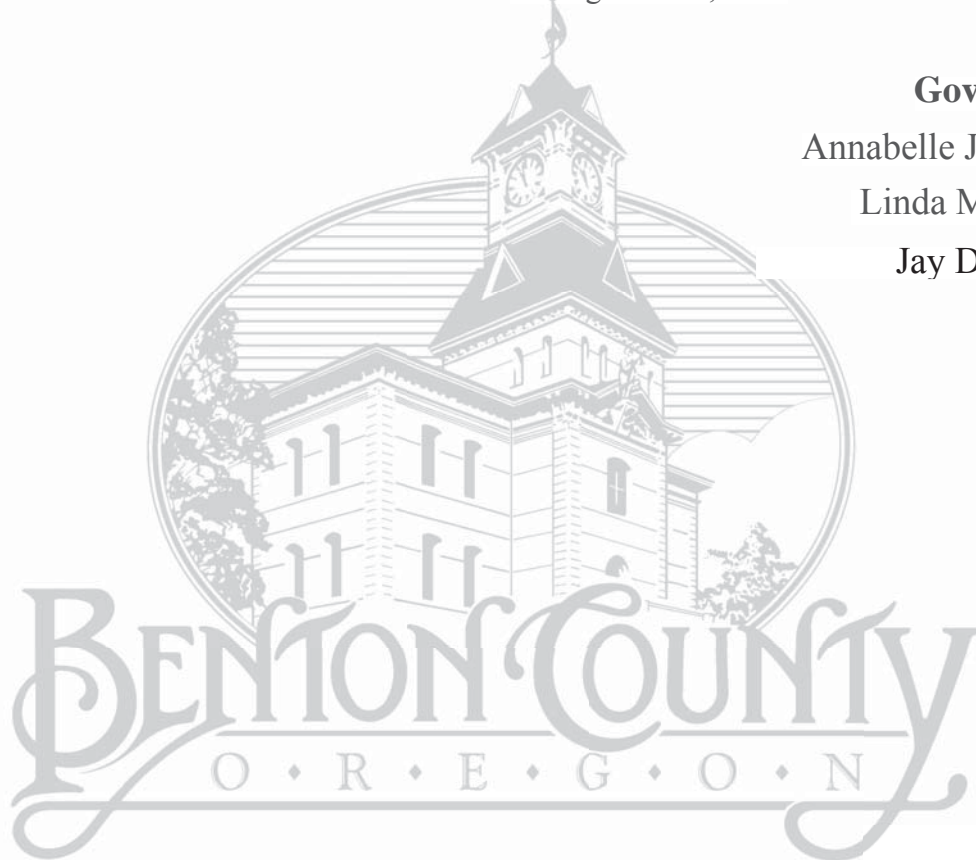


2013-2014 Adopted Budget Cascade View County Service District

for the Fiscal Period
Beginning July 1, 2013
Ending June 30, 2014



Governing Body

Annabelle Jaramillo, 2013 BOC Chair,
Linda Modell, Commissioner
Jay Dixon, Commissioner

Citizen Budget Committee Members

Terry Barker
Thomas L. Gallagher
Steve Shields

CASCADE VIEW COUNTY SERVICE DISTRICT

Administration: Benton County Public Works
Roger M. Irvin, Director
Chris Bielenberg, Facilities & Utilities Manager

Office Location: 360 SW Avery, Corvallis

Telephone: (541) 766-6821

FAX: (541) 766-6891

Internet Address: <http://www.co.benton.or.us/pw/utilities/cascade.php>

Department overview:

The district provides 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 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. County Finance and Public Works manage 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.

The annual budget covers the fiscal year beginning July 1, 2013 and ending June 30, 2014.

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.

CASCADE VIEW COUNTY SERVICE DISTRICT

BUDGET SUMMARY – ALL COST CENTERS

Category Title	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Adj. Adopted	2013-14 Adopted	% Change Adopted Adj Adopted
General Revenues	345	270	300	300	300	0.0%
Charges for Service	32,349	31,709	35,000	35,000	35,000	0.0%
Operating Grants/Contributions	-	-	-	-	-	0.0%
Capital Grants/Contributions	-	-	-	-	-	0.0%
Fund Transfers In	-	-	-	-	-	0.0%
Loans	-	-	-	-	-	0.0%
Current Program Income	32,694	31,979	35,300	35,300	35,300	0.0%
Unrestricted Beginning Balance	-	-	-	-	-	0.0%
Dedicated Beginning Balance	50,272	58,491	58,000	58,000	62,000	6.9%
Beginning Balances	50,272	58,491	58,000	58,000	62,000	6.9%
Total Resources	82,966	90,470	93,300	93,300	97,300	4.3%
Personnel Services	-	-	-	-	-	0.0%
Materials & Services	24,475	32,240	33,775	33,775	35,065	3.8%
Capital Outlay	-	-	20,500	20,500	5,000	-75.6%
Other: Fund Transfers Out	-	-	-	-	-	0.0%
Other: Loans	-	-	-	-	-	0.0%
Other: Bond Debt Principle	-	-	-	-	-	0.0%
Other: Bond Debt Interest	-	-	-	-	-	0.0%
Expenditures	24,475	32,240	54,275	54,275	40,065	-26.2%
Other: Contingency	-	-	39,025	39,025	56,935	45.9%
Other: Debt Reserve	-	-	-	-	-	0.0%
Other: Unappropriated Balance	-	-	-	-	-	0.0%
Reserves	-	-	39,025	39,025	56,935	45.9%
Total Budget	24,475	32,240	93,300	93,300	97,000	4.0%
Surplus / (Deficit) of Fund Resources to Expenditures	58,491	58,230	-	-	300	0.0%
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	0.0%
Temporary	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%

Budget Summary:

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.

WATER SYSTEM OPERATIONS

Category Title	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Adj. Adopted	2013-14 Adopted	% Change Adopted Adj Adopted
General Revenues	-	270	-	-	-	0.0%
Charges for Services	29,403	28,743	32,000	32,000	32,000	0.0%
Operating Grants/Contributions	345	-	300	300	-	0.0%
Dedicated Beginning Balance	28,115	33,375	35,000	35,000	38,000	8.6%
Total Resources	57,862	62,118	67,300	67,300	70,000	4.0%
Materials and Services	24,487	26,232	32,672	32,672	33,808	3.5%
Other: Contingency	-	-	34,628	34,628	36,192	4.5%
Total Expenditures	24,487	26,232	67,300	67,300	70,000	4.0%
Regular	-	-	-	-	-	0.0%
Temporary	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%

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.

Proposed Outcomes:

- Continue monitoring and evaluating database for water use and compliance.
- Operate system with zero violations issued from Oregon Water Resources Division.
- Conduct additional water leak detection/investigations.
- Conduct required Phase II & V water quality test including lead/copper and nitrates.
- Install six sampling stations.
- Maintain a minimum contingency fund of \$6,000 in accordance with the budget strategy

WATER SYSTEM CONSTRUCTION

Category Title	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Adj. Adopted	2013-14 Proposed	% Change Proposed Adj Adopted
Charges for Services	2,947	2,966	3,000	3,000	3,000	0.0%
Dedicated Beginning Balance	22,157	25,116	23,000	23,000	24,000	4.3%
Total Resources	25,104	28,082	26,000	26,000	27,000	3.8%
Materials and Services	(12)	6,007	1,103	1,103	1,257	14.0%
Capital Outlay	-	-	20,500	20,500	5,000	-75.6%
Other: Contingency	-	-	4,397	4,397	20,743	371.8%
Total Expenditures	(12)	6,007	26,000	26,000	27,000	3.8%
Regular	-	-	-	-	-	0.0%
Temporary	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%

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.

Proposed Outcomes:

- Encourage water conservation for irrigation and landscaping.
- Continue to build fund for major maintenance and capital replacement.
- Install sampling ports through distribution system to comply with state water requirements.
- Perform permanent repairs and upgrades on drainage system from access and reservoir roads.
- Maintain a minimum contingency balance of \$20,000 for unexpected construction or major maintenance costs.