

2019-2020 Proposed Budget

Cascade View County Service District

For the Fiscal Period
Beginning July 1, 2019
Ending June 30, 2020

Governing Body

Annabelle Jaramillo, 2019 BOC Chair
Xanthippe Augerot, Commissioner
Pat Malone, Commissioner



Citizen Budget Committee Members

Steve Shields
Terry Barker
Thomas Gallagher

Cascade View County Service District

ADMINISTRATION: Benton County Public Works

DIRECTOR: Gary Stockhoff **FACILITIES MANAGER:** Paul Wallsinger

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:

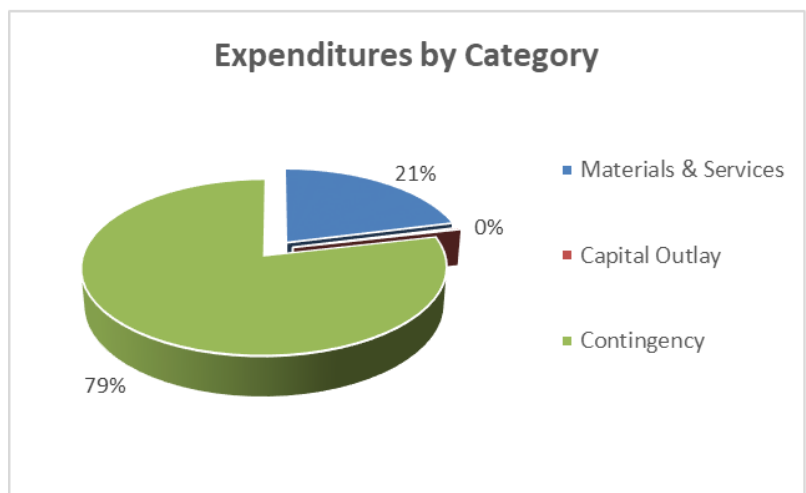
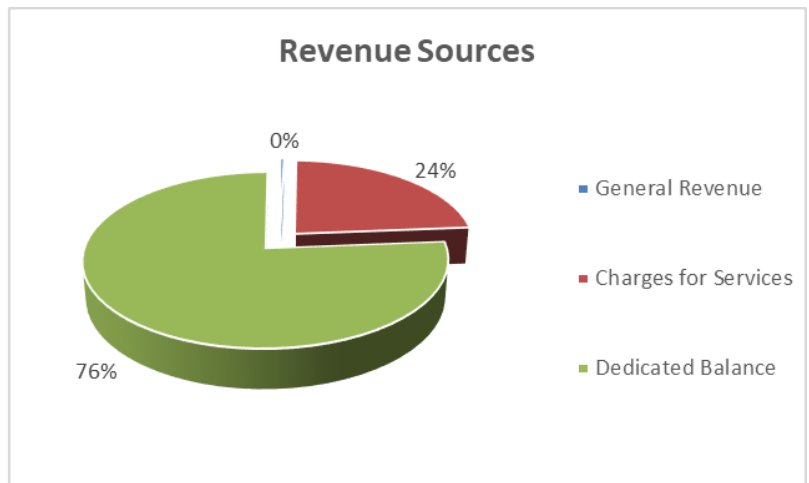
To operate a successful and efficient system within the requirements of the Oregon Water Resources Division, the Subdivision Water Management Plan, and operating ordinances.

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 subdivision 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 Financial Services department coordinates the budget process and provides treasury management and other financial services. Public Works manages the billing and daily accounting processes. The county is reimbursed from district funds for administrative expenses.

Currently, the District serves 49 customers. 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	2016-17 Actual	2017-18 Actual	2018-219 Adopted	2018-219 Adj. Adopted	2019-20 Budget
General Revenues	902	1,248	500	500	500
Charges for Service	30,310	35,341	35,000	35,000	35,000
Operating Grants/Contributions	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-
Fund Transfers In	-	-	-	-	-
Loans	-	-	-	-	-
Current Program Income	31,213	36,589	35,500	35,500	35,500
Unrestricted Beginning Balance	-	-	-	-	-
Dedicated Beginning Balance	81,149	84,119	105,500	105,500	114,000
Beginning Balances	81,149	84,119	105,500	105,500	114,000
Total Resources	112,362	120,709	141,000	141,000	149,500
Personnel Services	-	-	-	-	-
Materials & Services	28,243	18,372	32,540	32,540	31,517
Capital Outlay	-	-	500	500	500
Other: Fund Transfers Out	-	-	-	-	-
Other: Loans	-	-	-	-	-
Other: Debt Service	-	-	-	-	-
Expenditures	28,243	18,372	33,040	33,040	32,017
Other: Contingency	-	-	107,960	107,960	117,483
Other: Debt Reserve	-	-	-	-	-
Other: Unappropriated Balance	-	-	-	-	-
Reserves	-	-	107,960	107,960	117,483
Total Budget	28,243	18,372	141,000	141,000	149,500
Surplus / (Deficit) of Fund Resources to Expenditures	84,119	102,336	-	-	-
Full-Time-Equivalent (FTE)					
Regular	-	-	-	-	-
Temporary	-	-	-	-	-
Total	-	-	-	-	-

CASCADE VIEW COUNTY SERVICE DISTRICT

District Statement

The annual budget covers the fiscal year beginning July 1, 2019 and ending June 30, 2020.

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. They continue to build reserves in both operations and capital.

The County Financial Services department has done a review and revision of the County's financial policies. In the past County Utilities Service Districts had the Central County Overhead Charges limited to 8% of budgeted expenditures for the operating cost centers and 4% of budgeted expenditures for reserve cost centers. The new policy removes these caps and the Districts will be responsible for paying their full allocation of Central County Overhead charges. This policy was fully implemented this year and has added an additional annual cost of \$2,494. This increase has been incorporated into the budget and will reduce the district's ability to build reserves.

CASCADE VIEW COUNTY SERVICE DISTRICT
Water System Operations

Category Title	2016-17 Actual	2017-18 Actual	2018-219 Adopted	2018-219 Adj. Adopted	2019-20 Budget	% Change Over Adj. Adopted
General Revenues	902	1,248	500	500	500	0.0%
Charges for Services	26,876	30,860	32,000	32,000	32,000	0.0%
Dedicated Beginning Balance	43,419	43,242	60,000	60,000	65,000	8.3%
Total Resources	71,197	75,351	92,500	92,500	97,500	5.4%
Materials and Services	27,955	18,266	31,020	31,020	29,834	-3.8%
Other: Contingency	-	-	61,480	61,480	67,666	10.1%
Total Expenditures	27,955	18,266	92,500	92,500	97,500	5.4%
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.

CASCADE VIEW COUNTY SERVICE DISTRICT
Water System Construction

Category Title	2016-17 Actual	2017-18 Actual	2018-219 Adopted	2018-219 Adj. Adopted	2019-20 Budget	% Change Over Adj. Adopted
Charges for Services	3,434	4,481	3,000	3,000	3,000	0.0%
Dedicated Beginning Balance	37,731	40,877	45,500	45,500	49,000	7.7%
Total Resources	41,165	45,358	48,500	48,500	52,000	7.2%
Materials and Services	288	107	1,520	1,520	1,683	10.7%
Capital Outlay	-	-	500	500	500	0.0%
Other: Contingency	-	-	46,480	46,480	49,817	7.2%
Total Expenditures	288	107	48,500	48,500	52,000	7.2%
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.