



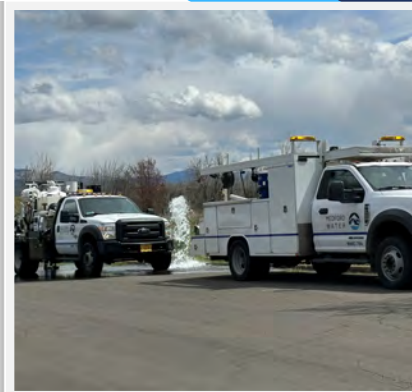
*Medford Water*

# ADOPTED BUDGET

*Approved June 6, 2023*

**Fiscal Year July 1, 2023  
to June 30, 2024**

A component unit of the  
City of Medford, Oregon







## **Fiscal Year 2023-24 Adopted Budget**

### **BOARD OF WATER COMMISSIONERS**

Michael Smith, Chair  
John Dailey, Vice Chair  
Jason Anderson  
Bob Strosser  
David Wright

### **GENERAL MANAGER**

Brad Taylor

### **MANAGEMENT TEAM**

Tanya Haakinson  
Dan Perkins  
Anna Roeder  
Brian Runyen  
Julie Smitherman  
Kris Stitt

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# Our Vision

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To be the Rogue Valley's trusted municipal water provider for present and future generations; through responsible stewardship, accountability, and the pursuit of excellence.



MEDFORD WATER

# Our Values

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**WORTH. To our community.**

We build strong relationships through open communication.

**ACCOUNTABILITY.**

**In everything we do.**

Public health is our number one priority.

**TRUST.**

We strive to earn it.

**EXCELLENCE.**

**In water quality, customer service, and reliability.** We bring forward-thinking solutions to challenges.

**RESPECT. For everyone.**

# Our Mission

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To safeguard public health by providing a reliable, high-quality water supply at the best value.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Medford Water Commission  
Oregon**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

*Medford Water has received the Distinguished Budget Presentation Award for the fourth year in a row. The GFOA Distinguished Budget Presentation Awards Program judges submissions by state and local governments and only awards those that adhere to GFOA and national financial advisory councils for best budget practices and excellent presentation.*

*Transparency in budgeting is one of GFOA's goals in the award program. Medford Water also aims to provide transparency to the public in budgeting as well as operating policies, procedures and communication with the public.*



# Introduction

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## Transmittal Letter

June 7, 2023

To Commission Chair Michael Smith and the Medford Water Commission Board of Commissioners:

It is our pleasure to present the 2023-24 budget as approved on June 7, 2023. This budget is designed to meet the existing and emerging needs of Medford Water Commission (Medford Water). It also takes into consideration the challenges and the potential impacts of a drought year, debt funding from Water Infrastructure Finance and Innovation Act (WIFIA), and revenue bonds.

The budget also reflects management and staff recommendations on how to best accomplish Medford Water's mission statement:

**To safeguard public health by providing a reliable, high-quality water supply at the best value.**

One of the key budget principles was to follow previously adopted long-term financial policies. Other principles included maintaining service levels, use of conservative revenue estimates, and the repair and maintenance of existing infrastructure as high priorities. Budget estimates were obtained by analyzing production volume, productivity, and any regulatory requirements. Staff analyzed historical data and adjusted for items that may or may not occur.

As in the past, Medford Water management continually strives to provide high quality drinking water to the citizens of Medford and its other customers in the most cost-effective and efficient manner.

The 2023-24 budget has been prepared with specific revenue, expense, and fund transfer targets in mind. The goal was to meet target balances within dedicated funds, as outlined in the 2022 Cost of Service Study, and to keep rate increases to a minimum. Revenues were conservatively adjusted downward and capital expenditures were increased as a result of implementing the 10 year Capital Plan. This includes funding from WIFIA. It is known that if cash flows decrease, spending will need to decrease in order to maintain proper cash reserves and carry over balances.

Medford Water utilizes key performance indicators and benchmarks to determine the utility's financial health and measures service level targets, efficiency, quality, and effectiveness into the 2023-24 fiscal year and beyond. Resources/requirements for all funds total approximately \$117 million in the 2023-24 budget. Water revenues/rates have steadily increased annually since the 2014-15 fiscal year. There will likely be a water rate increase in March 2024.

We would like to acknowledge the dedication of staff to the Board of Commissioners and to the customers of Medford Water. This document represents the resourcefulness and expertise of management and staff. We would also like to thank the Board of Commissioners for your continuing support, direction, dedication, and thoughtful analysis of the issues facing Medford Water. It is with your help that we can face the challenges to come and work towards a stronger financial position.

We hereby respectfully present this Medford Water Commission Adopted Budget for the 2023-24 fiscal year.



Brad Taylor  
General Manager



Anna Roeder  
Finance Manager





## Budget Message & Overview

We are pleased to present the Fiscal Year 2023-2024 Annual Budget. The budget was prepared by Medford Water management studying historical results and adjusting for items that had a significant impact on expenses (Payroll, Benefits, Materials, and Contract Services). Medford Water management was highly discouraged to budget for the “what if’s” and encouraged to budget for what is “likely” to occur. Most importantly, the Budget was prepared with Medford Water’s current Mission Statement and Board Goals in mind.

Increase for goods continues with material and equipment supply chain issues. Medford Water is navigating increased competition for recruitment, construction delays, and higher construction costs due to material and labor constraints. In addition, we are experiencing increased electricity and chemical costs at our water facilities. All these economic factors result in anticipated rising costs of goods and services for Medford Water, which is reflected in this Budget.

The Budget is one of many steps to improving Medford Water’s Financial outlook while presenting an overview that will help readers better understand Medford Water’s Budget as a financial planning road map.

As part of our commitment to providing our customers with a reliable, high-quality water

supply at the best value, we conduct annual studies to analyze revenues and identify the funding needs for the many capital improvement projects that are needed in the coming years.

Adequate planning for managing an aging infrastructure is based on an asset management approach. The approach assesses the condition, routine repair and maintenance in our operating budget, and plans for replacement and renewal of our aging infrastructure. Other steps include an annual review of the Cost of Service, Financial Policies, and the Ten-Year Capital and Financial Plans. This allows Medford Water to strive for consistent and defensible rates and fees as well as to build required cash reserves to maintain reasonable levels of operating reserve contingencies. Improvement of Medford Water staff, resource efficiencies, and workflows are continuously pursued to reduce the rate impact on our customers.

Primary budget revenues are from water rates of \$22M, reflecting the recent 8% rate increase, and debt proceeds of \$25.6M from WIFIA loans. Forest Product Revenue is expected this year as log sales were delayed in the 2022-2023 fiscal year. SDC revenues are projected to decrease slightly by \$400K based on current year trending.

Primary budget expenditures include \$15.2 million for departmental operating expenses, \$64.3 million for capital projects, and \$250K for contingencies.

Medford Water currently has no debt service on outstanding debt obligations. Total expenditures for FY 2023-24 increased by \$20.6 million or 34.4%. compared to the prior year.

Total departmental operating budget expenditures are increasing by 3.7% overall. Labor costs are budgeted to increase by \$1.1 million or 7.3%. This increase is primarily the result of expected employee retirement replacement planning along with one additional full time equivalent employee. The additional position will enable Medford Water to continue its excellence in operations and maintenance, specifically in Supervisory Control and Data Acquisition (SCADA) systems.







These systems play a vital role in interfacing, controlling, monitoring, gathering, and processing of real time data for machines and processes. Materials and services are budgeted to increase by \$614.6K or 8.9% primarily due to increased supply chain costs as well as metering program expansion.

Computer Hardware and Software Maintenance is increasing by \$383K or 102%. These increases are due to many companies shifting revenue models to a subscription-based model as well as additional investment in modern technology in data management, workflow automation, and cybersecurity to support MW's growing operations and to mitigate security risks.

The cost of Chemicals is increasing by \$76K or 21.1% reflecting necessary expenditures to satisfy regulatory requirements, ongoing supply chain issues, and inflation.

Advertising and Communication is increasing by \$14K or 86.5% to expand outreach and customer engagement from the community along with employment advertising needs increasing as we have seen higher than average employee turnover.

**Total Budget Amount:  
\$117,097,319**

Capital Improvement expenses are increasing by \$20 million or 44.2% which is in alignment with the Ten-Year Capital Improvement Plan (CIP) that Medford Water updates annually.

The goal of our planning is centered around our Mission, Vision, and Values while also striving to position the organization for the future, planning for growth, leveraging funding options, and maintaining focus on developing a resilient backbone. There are several critical backbone projects bundled together into a larger project called the Rogue Valley Water Supply Resiliency Program, which is funded in part through WIFIA. This will build resiliency and capacity into the system and will allow Medford Water to make infrastructure improvements over the next 10 years, representing great value to our customers.

### Capital & Debt

Projects identified in our one-year CIP benefit various goals within the organization. Renewal and replacement projects that aid in maintenance and operations include Asset Management, Fleet Replacement, Reservoir & Pump station Repairs as well Fire Hydrant and Meter replacement. Resiliency projects improve the risk and resiliency of our system. These projects include the Duff Water Treatment Plant 65 MGD Expansion, the Water Quality Improvement Project, building and replacing reservoirs, as well as conveyance projects.

Debt financing is a way to increase intergenerational equity by spreading payments over the useful life of assets that provide increased service capacity.

Historically, Medford Water has not issued long-term debt to fund capital improvements. However, the organization has a large capital improvement plan to maintain and improve the water system. To meet funding needs, Medford Water began participating in the WIFIA loan program in 2021/2022 that offers favorable terms, low interest rates and delayed repayment. The benefits of using this program allow Medford Water to invest in projects that include added system storage, improved treatment capacity, water quality, and resiliency thus saving ratepayers approximately \$12 million in financing costs. Capital plan funding of \$25.6 million will be accessed in 2023/24 through the program.

### O&M Expenditures

Clearing	(19,651,402)
Contract Services	1,560,200
Customer Service	466,900
Electricity	940,000
Franchise Tax	390,000
Fuel	100,000
Grants & Incentives	25,000
Insurance	297,153
Labor Expense	16,219,831
Other	3,619,146
Payroll Taxes / Benefits	9,647,502
Software Expense	450,330
Vehicle/Equipment	620,772
Work Order Fees	600,000
<b>Grand Total</b>	<b>15,285,431</b>

## Key Budget Factors

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### Expenditures

- ◆ Continued focus will be on service lines, meter box lids and adjusting meter/radio positions in order to enhance the functionality of the FlexNet radio read system.
- ◆ Expenses across various categories have increased due to supply chain issues and inflation.
- ◆ Contract expenses have increased to support ongoing planning level work and inflation
- ◆ Labor expenses are higher due to increases in pay associated with the market based pay and increased overhead costs.
- ◆ Electricity expense has increased due to an anticipated rise in rates up to 23%.
- ◆ Capital Expenditures have increased \$20 million due to Rogue Valley Water Supply Resiliency Program.



### Revenue

- ◆ Water Revenue is based upon 2022 COSA calculations and adjusted downward conservatively.
- ◆ Work Order, Fee Revenue, and System Development Charges actual amounts to be collected are unknown and highly contingent on growth and development. Estimates are based upon historical activity and “conservatively” adjusted downward.
- ◆ Investment income is based on a “conservative” .55 % interest rate (LGIP) and does not include any unanticipated gains/losses on investments.
- ◆ Debt Revenue is budgeted based on our 10 year Capital Improvement Plan and WIFIA funding.
- ◆ Forest Product Revenue is based on estimated board feet of harvestable timber, prices are volatile and are assumed at a 7% decrease to last fiscal year.

## Short Term Factors & Budget Guidelines

### Annual review of rates, fees, and charges

- ◆ All are reviewed annually and adjusted as needed.
- ◆ Frequent, but moderate, increases are preferable to infrequent, but large, rate increases.
- ◆ A key objective in comprehensive water rate study is to develop a financial plan and rates that generate sufficient revenues to adequately fund the operating and capital needs of the water system.

### Employee Benefits and Payroll Taxes

- ◆ The cost of employee benefits has increased over the past several years. PERS and other employee costs have had an impact on rates and fees.
- ◆ Benefits such as VEBA, Social Security and Medicare have remained unchanged for both the employer and employee, while, benefits like Paid Leave Oregon have caused additional expenses.

### Staffing Levels

- ◆ Medford Water is slowly increasing staffing levels to properly operate and maintain its water system.
- ◆ Staffing levels/assignments are currently being analyzed and staffing efficiencies within the organization are being sought.

### Conservative, but realistic projections

Conservative projections help ensure that adequate resources will be able to meet budgeted obligations.

- ◆ Revenue estimates were generated using a five-year average and with the assistance of the 2022 Cost of Service Study.
- ◆ Expenditures were formulated with the 2022 Cost of Service Study in mind.

### Fund Balances

- ◆ Medford Water's Comprehensive Financial Management Policy has helped to recalibrate fund balance targets.
- ◆ Fund Balances are expected to decline as the Rogue Valley Water Supply Resiliency Program is underway. The need for additional bonding will arise in 24/25 fiscal year as fund balances decrease.





# Introduction

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# Jackson County

## Local Economy

The Southern Oregon Rogue Valley economy revolves around timber, agriculture, manufacturing, health care and tourism. It is centrally located along Interstate 5 between Portland, Oregon and San Francisco, California. It offers beautiful scenery, mild climate and exceptional quality of life.

Population continues to grow, the top three employment groups are retail, health care, and government. Those include Harry and David's mail order business which is the largest employer, Asante Health System, and the Federal Government, respectively.

The Rogue Valley is also a popular retirement destination. The Rogue Valley Manor, which is perched atop Barneburg Hill and has a 360-degree view of the Rogue Valley, is often listed in the top ten of national retirement communities.

## Lakes & Rivers

Outdoor adventurers enjoy many options for recreational areas and camping spots along the rivers and lakes in the area. Here are a few:

- ◆ Agate Lake
- ◆ Applegate Lake
- ◆ Crater Lake
- ◆ Diamond Lake
- ◆ Emigrant Lake
- ◆ Howard Prairie Lake
- ◆ Lake of the Woods
- ◆ Lost Creek Lake
- ◆ Willow Lake
- ◆ Rogue River

## Recreation

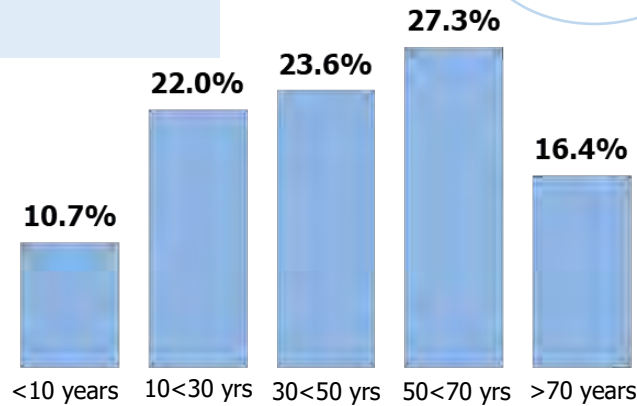
The wild and scenic Rogue Valley offers a multitude of recreational activities during all seasons, bringing visitors from all over. Snow sports, fishing, hiking, biking, water sports, hunting, camping, wine tasting, performing arts and music festivals are just a few of the local activities available in the area. A few of the most popular destinations are:

- ◆ Britt Music and Arts Festival
- ◆ Crater Lake National Park
- ◆ Diamond Lake Resort
- ◆ Lake of the Woods Resort
- ◆ Mt. Ashland Ski Resort
- ◆ Oregon Shakespeare Festival
- ◆ Oregon Vortex
- ◆ Willow Lake Resort

## Local Demographics

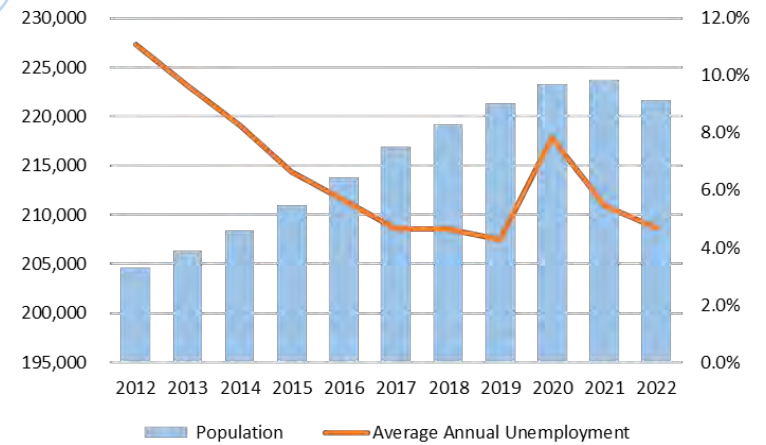
Jackson County  
Population  
(2021)

**221,644**



**+9.29%**  
10 Year  
Population  
Growth

## Population & Unemployment



## Household Statistics (2021)



**\$63,308**  
Median household income



**66.96%**  
Owner-occupied housing



**2.44**  
Persons per household



**91%**  
High School graduate or higher



**30%**  
Bachelor's degree or higher

## Top 5 Industries By number of jobs (2020)



**17,553**  
Health Care & Social Assistance



**13,644**  
Retail Trade



**11,740**  
Office & Administrative Support



**10,995**  
Management



**9,764**  
Sales





# Clean, abundant water comes from healthy forested watersheds.

## PROTECTING OUR WATERSHED

The Big Butte Springs watershed drains about 88 square miles of largely undeveloped forestlands, and most of the watershed is protected as part of the Rogue River National Forest. Medford Water owns nearly 3,700 acres around Big Butte Springs, affording additional protection to this pristine source.

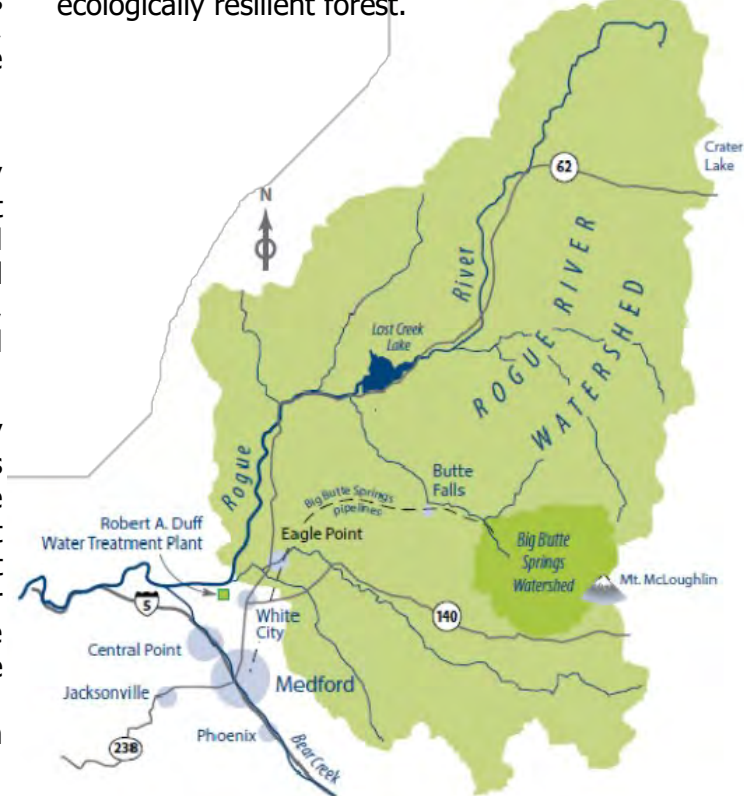
The portion of the Rogue River water shed upstream of the treatment plant is lightly developed, but includes some land uses that can lead to degraded water quality. Small communities and rural residences, farms and ranches, forestry practices, transportation, small industry, and natural disasters can all cause water pollution.

A Department of Environmental Quality Source Water Assessment lists numerous potential sources of contamination to the Rogue River. These sources and sites must be managed properly to prevent contamination of the drinking water for 140,000 people. The Assessment can be viewed on the Water Resources tab of the Medford Water website, [medfordwater.org](http://medfordwater.org). Medford Water is devoted to the protection of our watershed, working with many local

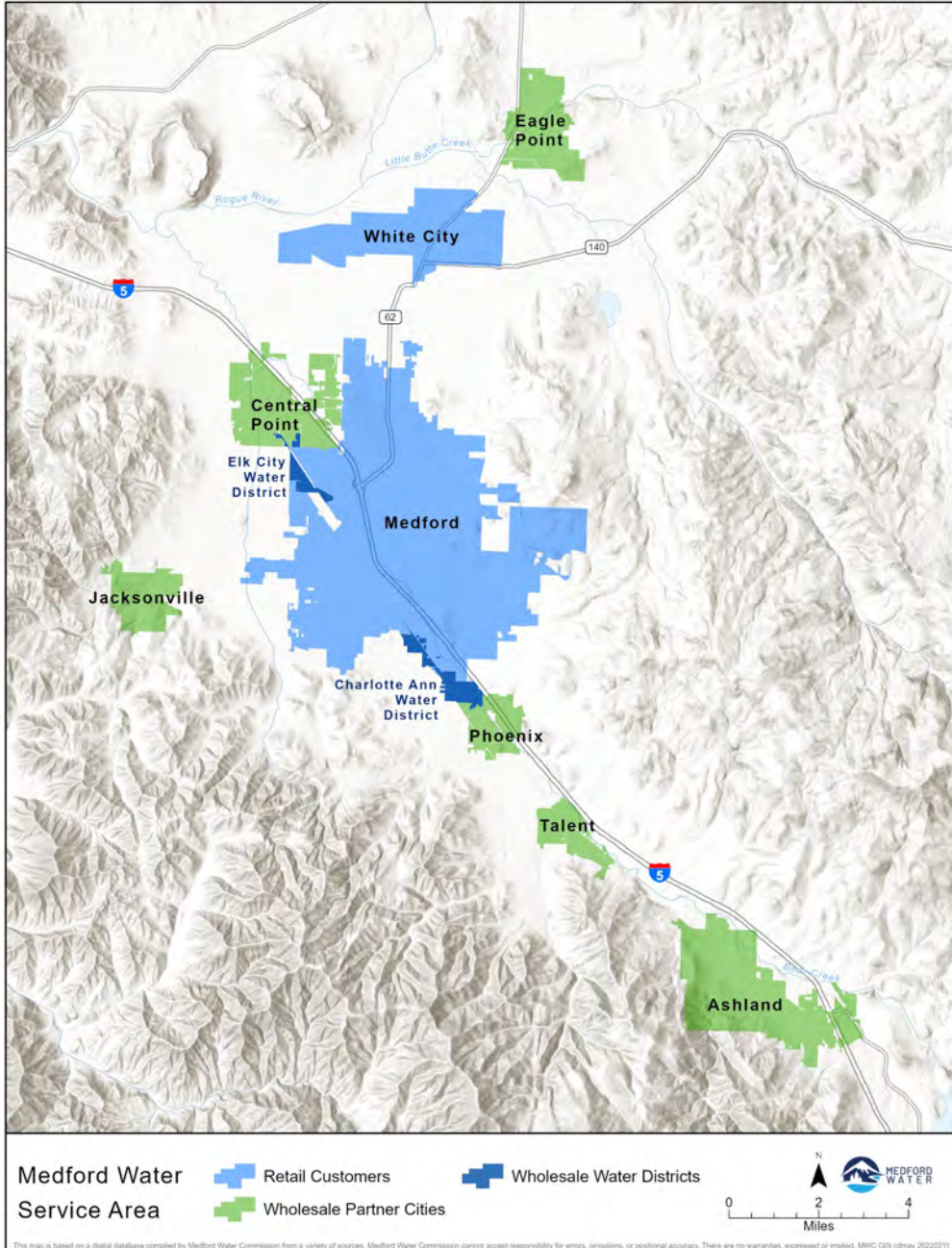
and regional partners to safeguard our drinking water.

Following the devastating impacts of the Almeda and South Obenchain fires in September 2020, Medford Water has accelerated fire risk mitigation, contributing to a favorable reduction in fire risk to our watershed ahead of the upcoming fire season.

Medford Water works actively on it's 3,700 acres (7%) of the Big Butte Springs Watershed to sustain a healthy watershed. Annual projects outlined in Medford Water's Forest Management Plan involve working to reduce the risk of wild-fire, improve wild-fire resiliency, and preserve and restore an ecologically resilient forest.







## Customers Served (3 Types)

### Medford Retail Customers:

The City of Medford and the unincorporated community of White City.

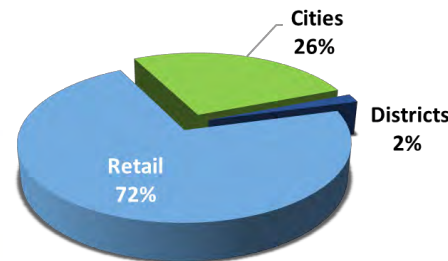
### Wholesale Partner Cities:

The Partner Cities of Central Point, Eagle Point, Jacksonville, Phoenix, Talent, and Ashland are served on a surplus, wholesale basis.

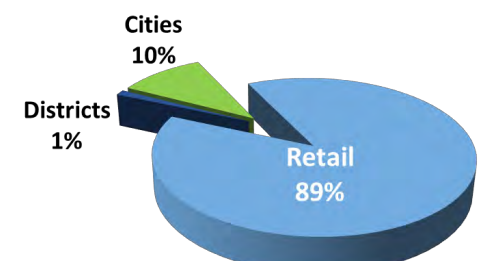
### Wholesale Water Districts:

Charlotte Ann and Elk City Water Districts purchase wholesale water, meter reading, system maintenance, and billing services from Medford Water. It should be noted that beginning July 1, 2023 Charlotte Ann Water District will be dissolved and customers will be divided between City of Phoenix and Medford Water, with the majority of customers transferring to city of Phoenix.

### Water Consumption



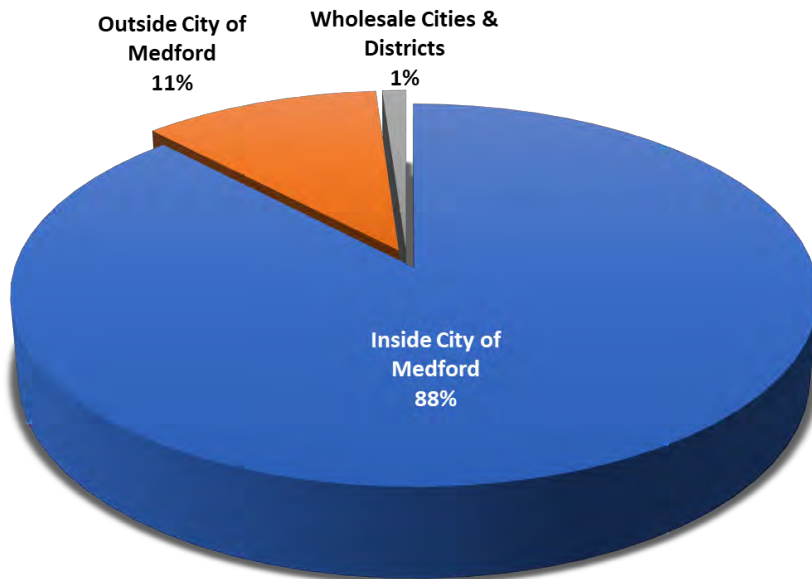
### Water Revenue




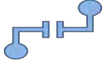






## The Utility

Medford Water Commission (Medford Water) is one of the largest water providers in the State of Oregon and located in Jackson County. It operates and maintains the water system that delivers high-quality drinking water to approximately 140,000 Rogue Valley residents. As an autonomous agency of the City of Medford, Oregon, established through a change in the City's Charter on November 7, 1922, the water utility is governed by a five-member Board of Commissioners. The board appoints the general manager, who is authorized to direct the operations of the utility.

### 32,886 Service Connections



	<b>2</b> Offices (Annex, Service Center)		<b>15</b> Covered Reservoirs
	<b>2</b> Treatment Facilities (BBS, Rogue River)		<b>519</b> Miles of treatment & distribution pipelines
	<b>3</b> Pressure Control Stations		<b>12,250</b> Valves
	<b>9</b> Pump Stations		<b>4,714</b> Fire Hydrants

## The Facilities

## 2 Treatment Facilities



### Big Butte Springs

The Big Butte Springs (BBS) near Butte Falls have been Medford Water's primary source of drinking water since 1927. Providing 26.4 MGD, the springs are one of the City of Medford's most valuable and significant resources.

The springs discharge water of remarkable quality. It is consistently cold and clear with natural chemical and physical characteristics, which place this source in a "pristine" classification. No unnatural contaminants have ever been detected in the springs' water. The water is low in turbidity and has an average temperature of 43 degrees F. It requires no filtration or treatment other than disinfection, which is accomplished with on-site chlorination. Spring flows are collected underground and never see the light of day until emerging from customers' taps.

### Duff Water Treatment Plant

During the peak-use summer months, water from the Rogue River is used to supplement the supply of the springs. Treatment of this surface water at the Robert A. Duff Water Treatment Plant (Duff WTP) consists of coagulation, settling, filtration, and disinfection. When both sources are used during the cooler months, the water is blended within the distribution system, although some areas receive more water from one source or the other. The finished water from both supplies is very similar, with temperature being the most detectable difference.

Duff WTP uses ozone in the treatment process to disinfect and reduce unpleasant taste and odors occasionally found in the river water. High-rate multimedia filters and chlorine are primary disinfectants.





# History of Medford's Water



Medford's first ditch & piped water system from Bear Creek. Water levels were low and unclean.

Medford grew and water quality suffered. The city voted for a separate water utility from the city. Medford Water Commission was created.

Citizens voted to construct steel pipelines underground from Big Butte Springs using \$975,000 in bonds to fund the project.

1888

1908

1922

1923

1925

Agreement with Fish Lake Water Co. to transport water to town from Little Butte Creek using wooden pipes.

Medford Water Commission Obtained Big Butte Creek Water Rights.

**Medford's Million Dollar Water System**



A Rogue Valley Water Supply Resiliency Program is underway and includes an expanded 65 MGD water treatment plant, water quality improvements, a new River Zone Reservoir and the rebuilding of Capital Hill Reservoir.

**Today**

**1968**

The Robert A. Duff Water Treatment Plant was constructed on the Rogue River in Central Point and is used today to supplement the springs water supply.



Medford Water Commission obtained Rogue River water rights to prepare for future water needs.

**1954**

**1951**

A second Big Butte Springs pipeline was constructed, doubling the capacity of the water supply system.



The Big Butte Springs pipeline was completed. Citizens achieved their dream of "a mountain spring in every home," (the Commission's slogan for many years.)

**1927**



# Introduction

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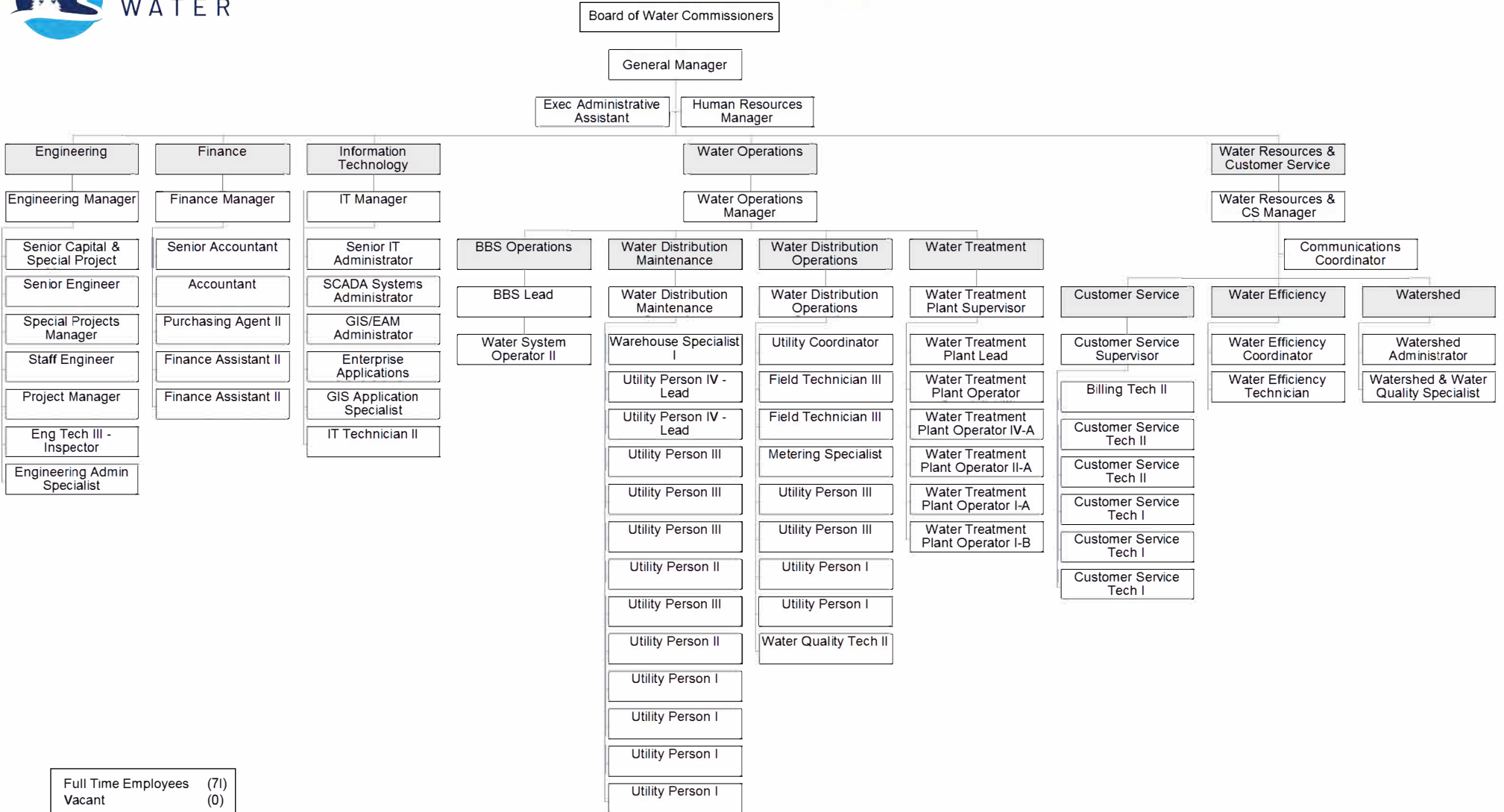
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# Medford Water Organizational Chart



Full Time Employees (71)  
 Vacant (0)



## Personnel

### Medford Water Staff



### Board of Water Commissioners

There are five members on the Board of Water Commissioners who volunteer to serve five-year overlapping terms. Each year a board member is appointed or re-appointed by the Mayor and that appointment is approved by the City Council. The sole responsibility of the Board of Water Commissioners is the operation of the community's water system. Medford Water functions independently from other City of Medford operations. Board meetings, which are open to the public, are held twice monthly, on the first and third Wednesdays unless otherwise scheduled.

### Administration & General

Administration & General consists of the following: General Manager, Human Resources, Finance, Engineering and Information Technology.

#### General Manager

The General Manager of Medford Water is responsible for directing and managing all its activities as well as serving as its officer of finance, budgeting, purchasing, personnel, contract negotiations, and serves as the business agent on matters related to the sale or purchase of property. The departments of Finance, Engineering, Operations, Information Technology, Water Resources and Customer Service are under the General Manager.

#### Human Resources

The Human Resources Manager reports directly to the General Manager. The General Manager is selected by and operates under the direction of the Board of Water Commissioners.

### Water Resources & Customer Service

The Water Resource & Customer Service Department directs customer service, utility billing, public records requests, customer outreach, watershed management, and water efficiency programs. With the purpose to promote the sustainable use of our water resources, water efficiency programs include but are not limited to, rebates for indoor and outdoor efficiency upgrades, indoor and outdoor water use evaluations, community engagement through presentations, booth events, and stakeholder outreach.



**Public Works Day 2023 — Public Outreach & Education**



## Finance

The Finance Department is responsible for tasks and business activities such as timely and accurate financial statements, data analytics, accounts payable, accounts receivable, annual budgeting, risk management, cash management, investments, payroll, public solicitation and procurement, and grant management.

## Engineering

The Engineering Department oversees the planning, design, and construction management of the majority of water system facility projects, from source to point of delivery. This department manages the development of the Capital Improvements Plan including tracking schedules and expenditures. All development within the service area, whether public or private, usually includes water service provided by Medford Water. Engineering reviews and approves planning and construction documents for all of these developments, as well as assists individual landowners with new service connections to the water system.

The department also advises the Board of Water Commissioners on technical matters, advances in the water industry, and of government laws and regulations that will influence the design and operation of the system. Engineering also monitors water supply and demand projections for use in considering future expansion and maintenance of the water system.

## Information Technology

The Information Technology Department (IT) manages the technology needs of Medford Water. This includes IT hardware infrastructure such as computers, servers, and networking. IT is responsible for software systems such as Customer Billing, Finance, Asset Management, and GIS (mapping). IT also oversees the security of the various technologies in use by Medford Water.





## Water Operations

The Operations department is responsible for the operations and maintenance of facilities, Water Quality, Water Treatment, and both sources of water: Big Butte Springs and the Rogue River. The Water Operations Manager oversees four smaller departments within the Water Operations department including Big Butte Springs (BBS) Operations, Water Distribution Maintenance, Water Distribution Operations and Water Treatment.



**BBS Operations** maintains the facilities located at Big Butte Springs and patrols the grounds and watershed area to help protect our source water.

**Water Distribution Maintenance** handles the construction, operation and maintenance of the water system including distribution appurtenances such as hydrants, mains and valves. Line Patrol is a shared duty between Meters and Maintenance Department.

**Water Distribution Operations** is responsible for the operation and maintenance of the water system including supply pumping, BBS transmission lines, pumping stations, covered reservoirs, and distribution appurtenances such as meters, PRV valves, and SCADA. This department is responsible for meter reading, meter change outs, customer service field work, AMI implementation and testing of large meters.

**Water Treatment** operates and maintains the facilities located at the Duff Water Treatment Plant at the Rogue River. Water treatment, water monitoring and water quality activities are constantly in focus.



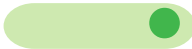

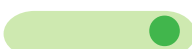
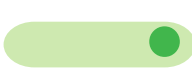


# Performance Measures


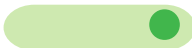
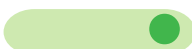
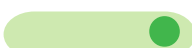
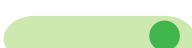
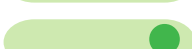
## Financial Planning Policies

<b>Ten Year Financial Plan</b>		Ten Year Financial Plan is updated on an annual basis.
<b>Water Fund</b>		Exceeds target balance of 20% of annual budgeted revenue.
<b>Water Construction Fund</b>		Target balance is more than the required amount of two times annual depreciation.
<b>Vernal Pool Mitigation Fund</b>		Exceeds target balance of \$125,000.
<b>Rate Stabilization Fund</b>		Medford Water has not established a rate stabilization fund yet. This is projected to begin fiscal year 2030-31.

## Revenue Policies

<b>Rates</b>		Cost allocation methodology & calculation consistent with policies of AWWA's M1 Manual. Cost based & defensible.
<b>Systems Development Charges</b>		Methodology and calculations updated on annual basis.
<b>Fees and Charges</b>		Recovers full cost of service provided. Analyzed & calculated on annual basis.
<b>Agencies with Resources</b>		List of governmental agencies who provide potential grants and low income loans is updated on annual basis.

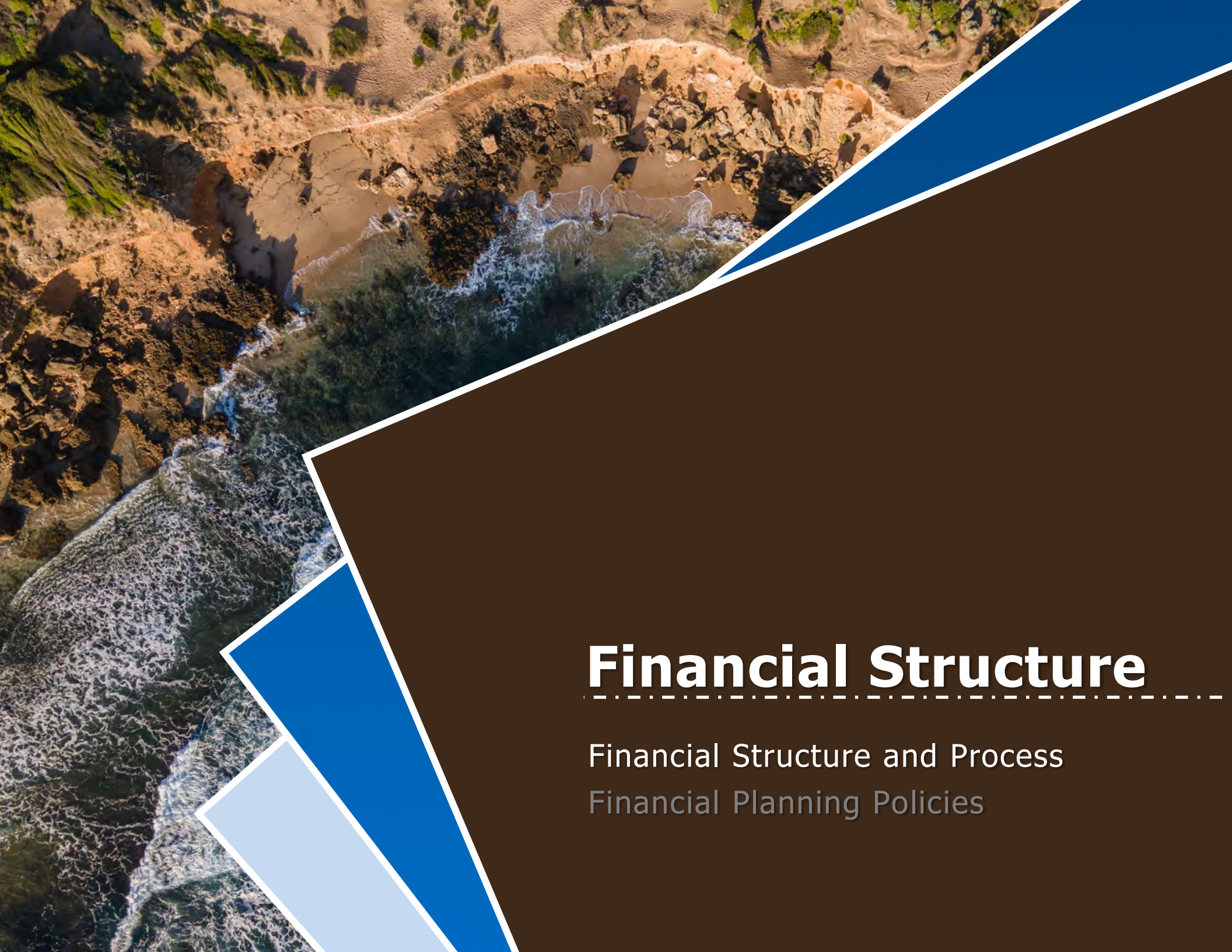
## Operating Policies

<b>Operating Expenditures Should be within Current Resource Projection</b>		Operating expenditures are within current resource projection.
<b>Restricted Resources and Restricted Funds</b>		Medford Water is in compliance with specific requirements.
<b>Continual Improvement of Water Services</b>		Business processes are continually updated and budget variance analysis updated on a monthly basis.
<b>Cash Management</b>		Medford Water follows policies that are in place. Cash reconciliations completed on a daily and monthly basis.
<b>Fixed Asset Inventories</b>		Capital assets are inventoried on an annual basis. Physical counts of inventory parts on at least an annual basis.
<b>Allocation of Overhead Costs</b>		Overhead costs allocated on an annual basis.

## Performance Measures (continued)

### General Budget Policies

<b>Balanced Budget Presentation</b>		Balanced budget for all funds prepared on an annual basis.
<b>Resources Greater than Budget Estimates</b>		Transfers are expected to be incurred in 2023-24 fiscal year due to Capital Outlay.
<b>Public Hearings</b>		Medford Water holds public hearing for the budget on annual basis.
<b>Overhead Allocation</b>		Overhead allocation calculated in conjunction with the annual budget.
<b>Examination of the Existing Budget</b>		Throughout the year, management looks for efficiencies and identifies services that are valued less than cost.
<b>Water Services to Keep Pace with Needs of Medford Water's Customers</b>		No decrease in service levels in the 2023-24 fiscal year.
<b>Maintenance of Quality Water Service Programs</b>		Continuance of quality programs in the 2023-24 fiscal year.
<b>Maintenance of Existing Services vs. Addition or Enhanced Service Needs</b>		Service quality is maintained and inflationary factor included in many items within the Annual and Capital Budgets.
<b>Budget Monitoring</b>		Management responsible for formulation, monitoring and administration of the Annual and Capital Budgets.
<b>Performance Budgeting</b>		Trends, metrics, and performance measures are completed on a monthly, quarterly and annual basis.



# Financial Structure

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Financial Structure and Process  
Financial Planning Policies

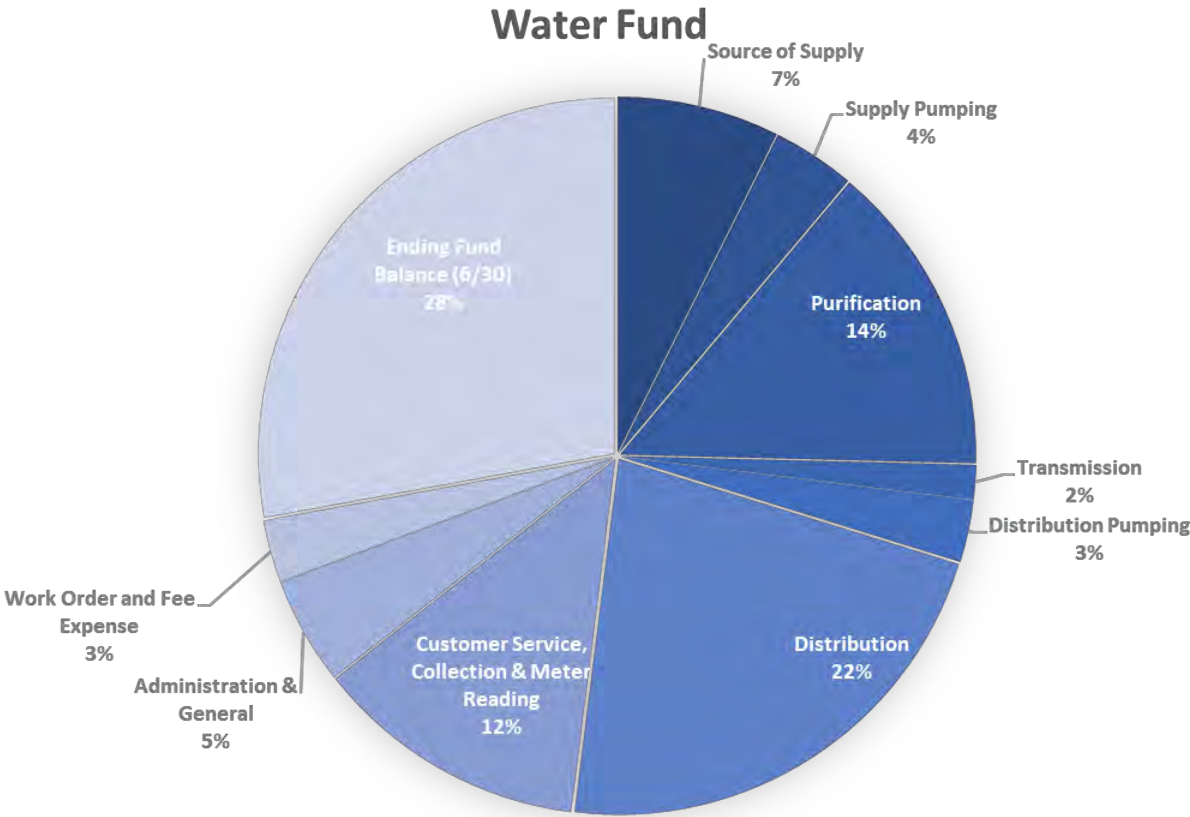


## Fund Descriptions & Structure

The **Water Fund** is the general fund of Medford Water. The income available to Medford Water, except investment revenue in the Construction and Infrastructure Replacement Fund, is shown as a resource to the Water Fund.

The **Construction and Infrastructure Replacement Fund** formerly known as the Water System Construction Fund. This fund is used to fund capital projects that expand system capacity, comply with regulatory requirements or for the replacement of worn out or obsolete assets, water rights, future water supply and treatment, and vernal pool management.

### Medford Water Funds



#### Construction & Infrastructure Replacement Fund



## Financial Structure & Process

### Basis of Budgeting and Accounting

Under ORS 294.316, municipal public utilities operating under separate commissions, are authorized under ORS 225 and city charters, and which have no ad valorem tax support, are not required to separately prepare, and adopt a budget. However, Medford Water has prepared and adopted a budget for operational accountability, transparency, and control purposes.

- 1) Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except:
- 2) Capital acquisitions are reported as capital outlay expenditures. No depreciation expense is recognized on this basis.

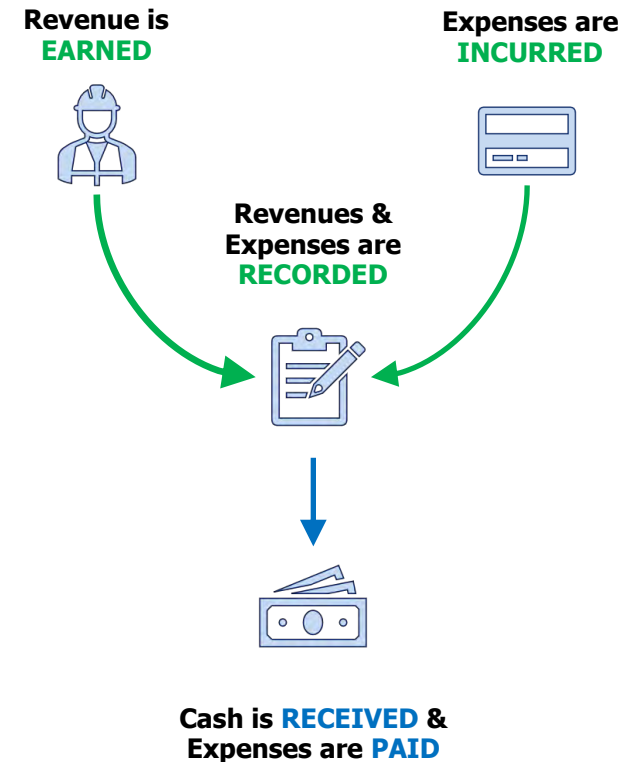
Medford Water is governed by a Board of Commissioners who are appointed by the Mayor of Medford and confirmed by the Medford City Council. As a result, it is a single enterprise fund comprised of two sub-funds. Additionally, Medford Water is considered a discretely presented component unit of the City of Medford in the city's basic financial statements.

#### Accounting Basis

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported on the financial statements. Medford Water's Comprehensive Annual Financial Report shows the status of the utility's finance in conformance with GAAP.

#### Basis of Budgeting

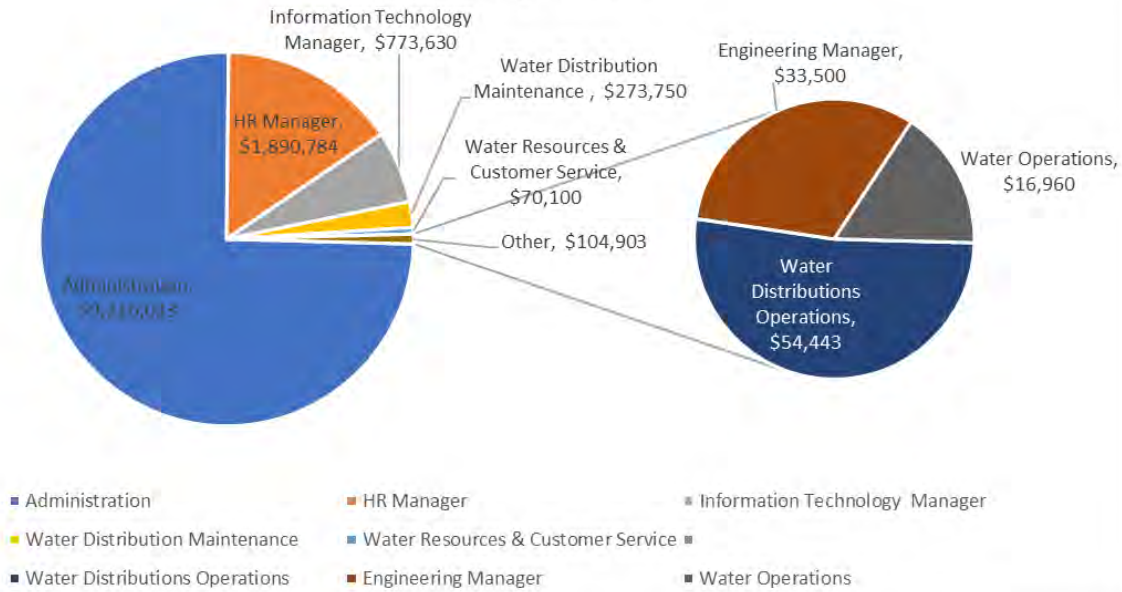
The basis of budgeting is the accrual method. All the funds are budgeted using the accrual basis of accounting. Under accrual accounting, revenues are recorded at the time that they are earned, and expenses are recorded at the time liabilities are incurred.



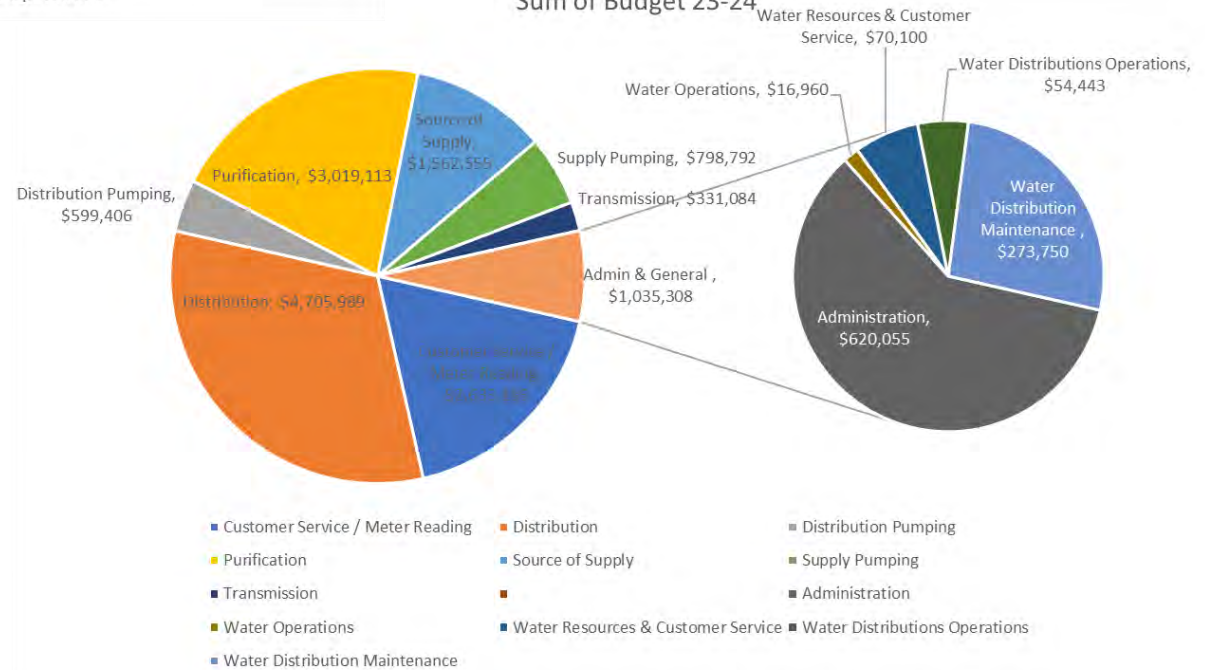
### ACCRUAL METHOD

# Expenses by Department and Account

Sum of Budget 23-24



Sum of Budget 23-24





# Budget Process

## STUDY — September - October

- ◆ **Annual Cost of Service Study**
  - estimate costs, set department goals and plan projects
  - submit estimated costs to Finance
  - finance prepares preliminary balanced proposed budget where planned resources equal planned requirements
  - create assumptions for 10 Year Financial Plan
  - establish water rate change recommendations
  - establish high level targets for budget

## ◆ 10 Year Financial Plan

## PLAN - January - February

- ◆ **Proposed Budget**
  - update cost estimates
  - submit updated estimates to Finance
  - finance prepares the balanced proposed budget where planned resources equal planned requirements



## REVIEW – March – April

- ◆ **Review Proposed Budget**
  - department review
  - management review
  - Board review
  - revise if necessary & present again to the Board
  - advertise Public Hearing for budget adoption
  - Board approval of proposed budget

## APPROVE - June

- ◆ **Public Hearing**
- ◆ **Budget Approval**

## ENACT - July

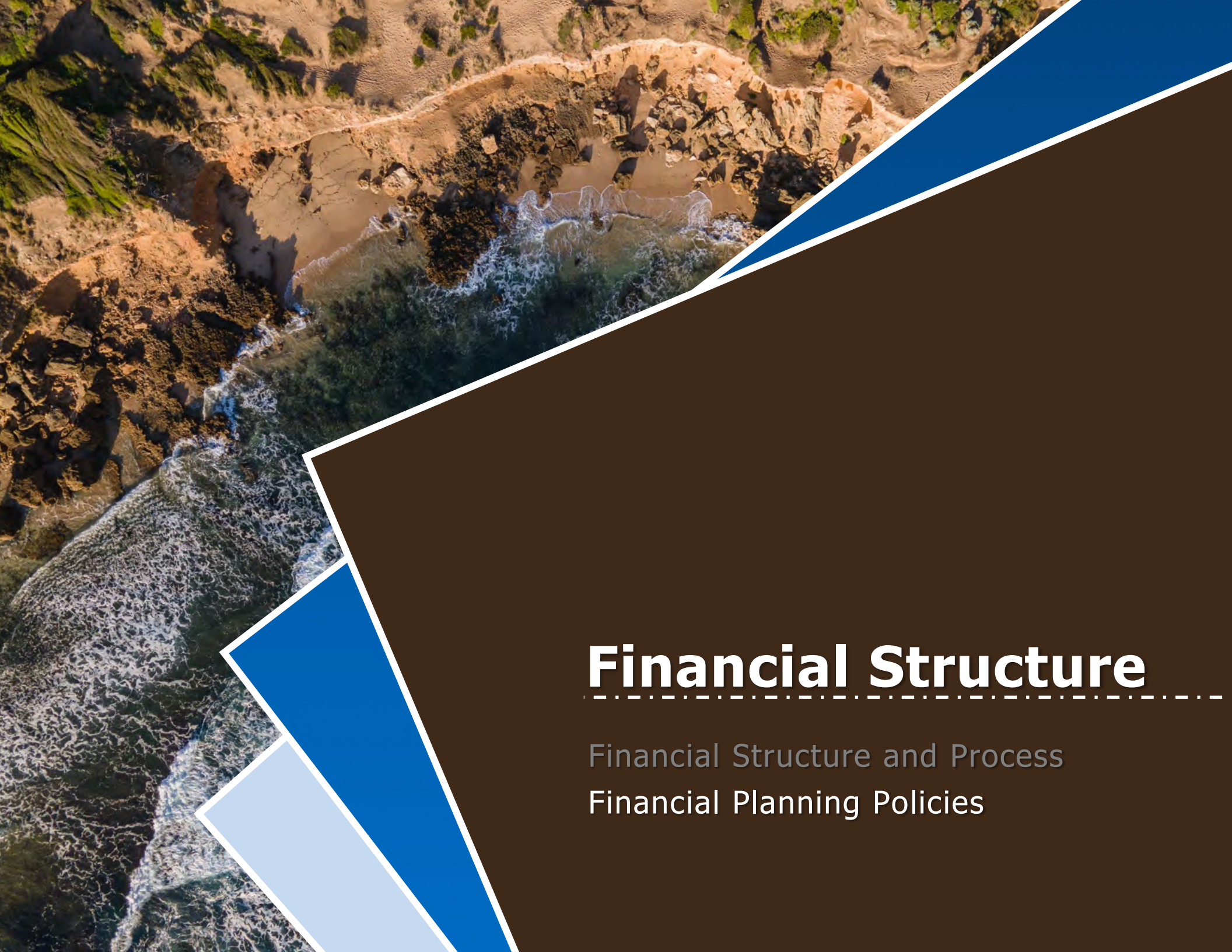
- ◆ **New Fiscal Year**
- ◆ **Publish Adopted Budget to Website**

## TRACK- July - June

- ◆ **Review/monitor spending through monthly variance tracking**

## BUDGET AMENDMENTS

Actual revenues and expenditures may vary from the original adopted budget. Projects that are imposed by other governmental entities or needed because of emergency replacement/repair may result in other budgeted or anticipated projects to be rescheduled, scaled back, or omitted completely.



# Financial Structure

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Financial Structure and Process  
Financial Planning Policies

## Financial Planning Policies

### Comprehensive Financial Management Policy

**Purpose:** The Comprehensive Financial Management Policy assembles all the financial policies of Medford Water in one document. They are the tools used to ensure the fiscal stability required to meet both immediate and long-term service objectives.

Medford Water is accountable to its customers for the use of water revenue, fees, and charges. The Medford Water resources must be used in a manner that ensures adequate funding for operations, renewal of aging infrastructure, new infrastructure, and long-term water supply needs. The water industry is capital intensive and Medford Water is expected to provide uninterrupted service 24 hours a day, 7 days a week, 365 days a year. As one of the primary water providers within the Rogue Valley, Medford Water must understand and anticipate changes in local, statewide, and national economic trends to properly engage in strategic financial and management planning.

### Objectives

The Comprehensive Financial Management Policy has the following objectives for Medford Water's fiscal performance:

- A Guide the Board of Water Commissioners and management's policy decisions that have significant financial impact.
- B Establish operating principles that minimize the cost of service and financial risk.
- C Establish fair and balanced revenue policies that provide adequate funding for desired programs.
- D Maintain appropriate financial capacity for present and future needs.
- E Promote sound financial management by providing accurate and timely information on Medford Water's financial condition.
- F Ensure the legal use of financial resources through an effective system of internal controls.
- G Promote cooperation and coordination with the City of Medford as well as other local municipalities and water users in financing system improvements and delivering high-quality drinking water to consumers.
- H To be the Rogue Valley's trusted municipal water provider for present and future generations through responsible stewardship, accountability, and the pursuit of excellence.
- I Provide transparency to the Board, Medford City Council, Medford Water's customers (retail and wholesale), and Commission staff.



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## Revenue Policies

The Revenue Policies summarized below and within the Comprehensive Financial Management Policy guides Medford Water in setting rates and fees and seeking government funding to help support costs for the continuous operation and maintenance of the water supply infrastructure.

Medford Water must be sensitive to the balance between the need for services and Medford Water's ability to raise rates, fees and charges to support those services. Medford Water will aim at developing rates that utilize contemporary and industry recognized "generally accepted" rate setting methodologies. A Cost of Service Study will be prepared as needed and its assumptions will be recalibrated and updated on an annual basis. Other rates, fees and charges will all be reviewed and recalibrated on an annual basis.

### A Rates

- I. Strive to set rates in a manner that is consistent with the principles and methodologies established by the American Water Works Association (AWWA) M1 Manual, Principles of Water Rates, Fees and Charges.
- II. Develop a revenue requirement analysis to provide prudent and adequate funding levels for operations and maintenance (O&M) and capital projects, and in addition, will develop a ten-year financing planning model (revenue requirements) that provides prudent funding levels for O&M activities along with capital projects identified in Medford Water's capital improvement planning documents.
- III. Develop a cost allocation methodology that equitably allocates the cost of providing water service to Medford Water's various types of customers.
- IV. Strive to set user rates at levels where Medford Water's operating and capital expenses are met with the revenues generated from customers.
- V. Develop water rates that are cost-based and defensible using generally accepted methodologies (i.e., AWWA M1 Manual).

### B

### Systems Development Charges (SDC's)

Medford Water will strive to update its SDC's on an annual basis to update the cost-based charges for new customers connecting to, or requesting additional capacity to, Medford Water's water system.

By establishing cost-based SDC's, Medford Water attempts to have "growth pay for growth" and existing utility customers will, for the most part, be sheltered from the financial impacts of growth.

Medford Water has three types of SDC's:

- I. Systemwide (Treatment Plant and Transmission Expansion)
- II. East Side High Level
- III. Southwest High Level

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## Revenue Policies (continued)

### C

#### Fees and Charges

- I. Medford Water shall strive to set fees in a manner that recovers the full cost of the service provided.
- II. Medford Water will analyze current and future costs when determining fees.
- III. Medford Water will prepare a methodology that captures all costs including materials, labor, and equipment.

### D

#### Governmental Agency Resources (Funding Programs)

In order to soften the financial impacts of various programs and projects, Medford Water will approach the following, nonexclusive list of state and federal governmental agencies which may periodically offer funding programs to support the planning, predevelopment, design and construction of drinking water infrastructure projects and emergencies.

- I. U.S. Environmental Protection Agency – Drinking Water State Revolving Fund
- II. U.S Environmental Protection Agency - Water Infrastructure Finance and Innovation Act (WIFIA) U.S. Department of Health and Human Services
- III. Oregon Health Authority (OHA)
- IV. U.S. Department of Agriculture Development (USDA RD)
- V. U.S Department of Commerce Economic Development Administration (EDA)
- VI. Oregon Business Development Department (OBDD)
- VII. Federal Emergency Management Agency (FEMA)

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## Operating Policies

The Operating Policies within Medford Water’s Comprehensive Financial Policy can be read below. These policies outline how Medford Water manages expenditures and funds, as well as inventory procedures.

Medford Water should accommodate both one-time and ongoing expenditures within current resources, establish and adequately fund reserves, regularly monitor, and report on budget variances, evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review services for appropriateness and effectiveness.

### **A** Operating Expenditures Should be Within Current Resource Projection

Operating expenditures should be equal to or less than operating revenues, excluding capital expenditures. One-time resources and non-recurring ending fund balances should be applied to reserves or to fund one-time expenditures; they should not be used to fund water services.

### **B** Restricted Resources and Restricted Funds

Restricted resources and restricted funds may only be used in compliance with the specific constraints that have been imposed in connection with receipt of those resources. Unrestricted resources or funds are all Commission revenues and resources that are not restricted, and may, at the discretion of the Board as exercised through adoption of a budget, be utilized in connection with any Commission projects, activities or expenditures.

### **C** Continual Improvement of Water Service

Medford Water will seek the efficiency and effectiveness of its water services through business process improvements, actual to budget variance analysis, and evaluation of its services with comparable utilities to reduce costs and improve service quality.

### **D** Cash Management

Finance will develop, maintain, and constantly seek to improve cash management systems which ensure the accuracy and timely accounting, investment, and security of all cash assets. All cash received by Medford Water is expected to be deposited within 48 hours of receipt.

### **E** Fixed Asset Inventories

- I. Accurate inventories of all physical assets, their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. Finance will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained.
- II. Medford Water will maintain all its assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs.
- III. Medford Water will project its equipment replacement and maintenance needs for the next several years and will update this projection every year. From the projection a maintenance and replacement schedule will be developed and followed.
- IV. Medford Water will conduct a physical inventory of capital assets on an annual basis.
- V. Medford Water will conduct a physical count of parts in inventory no less than once a year. A perpetual inventory system and cycle count process will be encouraged.

### **F** Allocation of Overhead Costs

Overhead costs will be allocated to determine the full cost of providing water and other services. Overhead costs will be allocated according to consistent methodology as defined by the Finance Department.



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## Balanced Budget & Preparation

**I** Medford Water will annually adopt a balanced budget where planned resources equal planned requirements for the fiscal year for all Medford Water's funds.

**II** The budget is a plan for matching resources to requirements and raising and allocating resources. The objective is to maintain a reliable and excellent drinking water supply with allocated resources. Service needs must be delivered to the customers at a level that will meet real needs as efficiently and effectively as possible.

The budget must be structured so that the Board and the customers can readily establish the relationship between revenues, expenditures and the achievement of service objectives. It is driven by the Cost of Service Analysis (COSA), the Ten-Year Financial Plan, the goals of the Board of Water Commissioners and various Master Plans.

**III** The budget shall be prepared with Medford Water's organizational mission statement and Board goals in mind.

**IV** The budgetary review by Commission staff and the Board will focus on the following basic concepts:

- a. Staff Economy
- b. System Maintenance
- c. Capital Construction
- d. Program Expansions
- e. New Programs
- f. Existing Service Costs
- g. Administrative Costs

**V** Commission budget submissions must be prepared with the basic assumption that there may not be a substantial increase and/or a decrease to water rates and/or service fees.

**VI** It is important that adequate cash on hand be available to fund operating expenses and purchase capital assets during the fiscal year. Medford Water will avoid borrowing for ongoing operational expenses and shall maintain adequate fund balances in all funds.

**VII** Finance will prepare and present the budget in such a way that it is easy to read and understand. The budget will be available on Medford Water's website at [www.medfordwater.org](http://www.medfordwater.org).

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## Debt Issuance & Debt Management Policy

Medford Water currently has no short-term debt. The utility has obtained debt funding for the Rogue Valley Water Resiliency Project (made up by 4 different projects).

Debt incurred for these projects would be from a combination of a Water Infrastructure Finance and Innovation Act (WIFIA) loan and Revenue Bonds. Read below for Medford Water's policy on Debt Issuance and Management.

- A Medford Water, during normal operations, may need to issue long-term debt to fund certain capital improvements. The establishment of policies related to debt issuance and debt management are intended to minimize the overall long-term costs of Medford Water and utilize long-term debt to the benefit of Medford Water's customers.
- B Medford Water will confine long-term borrowing to capital improvements or projects that cannot be financed from current rates and revenues (including anticipated rate increases) except where approved justification is provided.
- C Medford Water may find short term debt or a line of credit to be necessary. It is Medford Water's desire that short term debt should not be used for the normal course of business.
- D When Medford Water finances capital improvements or other projects by issuing bonds or entering capital leases, it will repay its debt within a period not to exceed the useful life of the asset or project.
- E Medford Water will maintain regular and good communication with the bond rating agencies about its financial condition and will provide requested information in a timely manner. Medford Water will follow a policy of full disclosure and transparency on every financial report and in official statements related to bond issues.



# Budget Expenses

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Fund Balances & Revenue

Water Fund Budget Resources  
& Requirements

Water Fund Expense Categories



**MEDFORD WATER COMMISSION  
WATER FUND  
SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS**

ACTUAL 2020 - 21	ACTUAL 2021 - 22	ESTIMATED 2022-23	BUDGET 2022-23	BUDGET 2023-24
<b>RESOURCES</b>				
<b>Operating/non operating resources:</b>				
21,004,195	20,238,076	21,400,000	22,000,000	Water Revenue 22,000,000
786,665	1,297,525	664,000	700,000	Work Order and Fee Revenue 600,000
119,023	95,745	200,000	50,000	Investment Income 50,000
1,344,464	2,108,477	615,000	1,000,000	System Development Charges 450,000
-	636,682	-	500,000	Forest Product Revenue 500,000
-	75,300	20,000	20,000	Grant Revenue 20,000
356,952	139,860	48,000	70,000	Miscellaneous Revenue 50,000
-	11,918,354	27,315,835	32,000,000	Debt Proceeds 25,581,665
<b>23,611,299</b>	<b>36,510,019</b>	<b>50,262,835</b>	<b>56,340,000</b>	<b>Total resources from operations 49,251,665</b>
-	-	-	-	Transfers In 18,500,000
10,038,369	9,035,047	15,491,840	6,019,263	Beginning fund balance available for appropriation (7/1) 18,863,846
<b>\$ 33,649,668</b>	<b>\$ 45,545,066</b>	<b>\$ 65,754,675</b>	<b>\$ 62,359,263</b>	<b>Total resources \$ 86,615,511</b>
<b>REQUIREMENTS</b>				
<b>Operating requirements:</b>				
799,403	1,149,276	1,348,791	1,531,792	Source of Supply 1,562,555
743,738	578,599	668,457	783,371	Supply Pumping 798,792
2,260,423	2,224,105	2,917,915	2,856,378	Purification 3,019,113
273,448	262,354	304,452	428,938	Transmission 331,084
387,248	377,794	503,591	553,430	Distribution Pumping 599,406
2,865,060	3,111,521	4,311,738	4,108,430	Distribution 4,713,989
2,317,685	2,280,115	2,411,473	2,396,600	Customer Service, Collection & Meter Reading 2,633,185
1,890,125	2,319,490	901,910	1,485,723	Administration & General 1,027,308
740,424	1,078,643	760,000	600,000	Work Order and Fee Expense 600,000
<b>12,277,554</b>	<b>13,381,897</b>	<b>14,128,327</b>	<b>14,744,662</b>	<b>Total operating requirements 15,285,431</b>
8,208,391	13,499,124	31,517,502	43,885,290	Capital Expenditures 64,298,000
-	-	-	250,000	Operating Contingency Reserve 250,000
4,128,676	3,172,205	1,245,000	1,245,000	Transfers Out 875,000
<b>12,337,067</b>	<b>16,671,329</b>	<b>32,762,502</b>	<b>45,380,290</b>	<b>Total nonoperating requirements 65,423,000</b>
24,614,621	30,053,226	46,890,829	60,124,952	Total before ending fund balance 80,708,431
9,035,047	15,491,840	\$ 18,863,846	2,234,311	Unappropriated ending fund balance (6/30) 5,907,080
<b>\$ 33,649,668</b>	<b>\$ 45,545,066</b>	<b>\$ 65,754,675</b>	<b>\$ 62,359,263</b>	<b>Total requirements \$ 86,615,511</b>

**MEDFORD WATER COMMISSION  
CONSTRUCTION AND INFRASTRUCTURE REPLACEMENT FUND  
SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS**

ACTUAL 2020 - 21	ACTUAL 2021 - 22	ESTIMATED 2022-23	BUDGET 2022-23	BUDGET 2023-24
				<b>RESOURCES</b>
				<b>Operating/non operating resources:</b>
34,879	27,877	90,000	90,000	Investment income 205,000
19,556,528	3,172,205	1,245,000	1,245,000	Transfer in from other funds 875,000
5,275,319	24,866,726	28,066,808	29,906,726	Beginning fund balance available for appropriation (7/1) 29,401,808
<b>\$ 24,866,726</b>	<b>\$ 28,066,808</b>	<b>\$ 29,401,808</b>	<b>\$ 31,241,726</b>	<b>Total resources \$ 30,481,808</b>
				<b>REQUIREMENTS</b>
-	-	-	-	Transfer out to Water Fund 18,500,000
24,866,726	28,066,808	29,401,808	31,241,726	Unappropriated ending fund balance (6/30) 11,981,808
<b>\$ 24,866,726</b>	<b>\$ 28,066,808</b>	<b>\$ 29,401,808</b>	<b>\$ 31,241,726</b>	<b>Total requirements \$ 30,481,808</b>



# Budget Expenses

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Fund Balances & Revenue

Water Fund Budget Resources  
& Requirements

Water Fund Expense Categories



## Water Fund Budget Resources & Requirements

### Water Fund Budget Resources

#### Beginning Fund Balance

- ◆ Unappropriated ending fund balance of the previous year

#### Water Revenue

- ◆ Retail & wholesale water sales
- ◆ Estimated utilizing the Cost of Service Study rate model, historical trends & conservative approach

#### Work Order & Fee Revenue

- ◆ New service connections
- ◆ Private engineering projects
- ◆ Hydrants & air valves

#### Investment Income

- ◆ Interest & gains on investments
- ◆ Local Government Investment tool rate

#### Systems Development Charges (SDCs)

- ◆ New customers in the Eastside & Southwest High-Level
- ◆ System-wide SDC supports the Water Treatment Plant & large transmission facilities

#### Forest Product Revenue

- ◆ Timber sales in the Big Butte Springs Watershed

#### Debt Proceeds

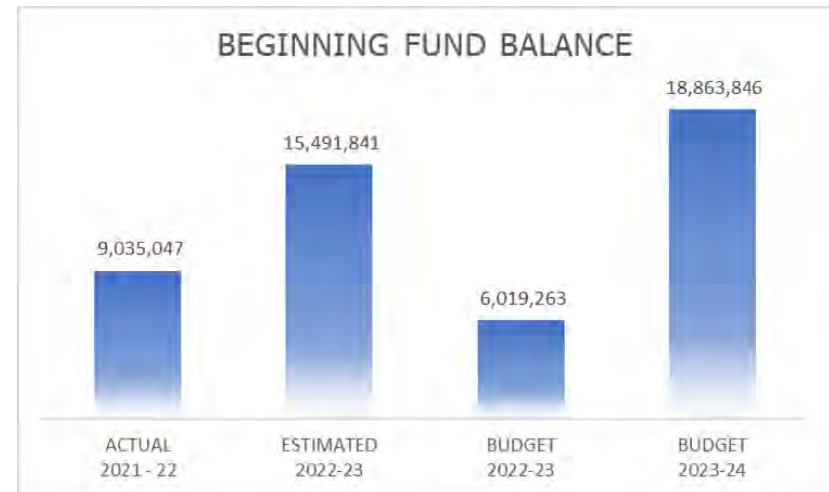
- ◆ Debt Proceeds from Water Infrastructure Finance and Innovation Act (WIFIA) loan

#### Grants

- ◆ Oregon Water Resources Department / Oregon Health Authority

#### Miscellaneous Income

- ◆ Sale of scrap metal, meters, miscellaneous, etc.



## Water Fund Budget Requirements

Requirements include operating requirements, capital outlay, franchise taxes, amortization expense, and ending fund balance. Operation and maintenance programs are flexible and relate directly to the number of customers and the level of service provided. Some preventive maintenance programs can be postponed until a later date, however, postponing them indefinitely ultimately results in lower standards of service. It is in the area of capital expenditures where goals to be reached are most meaningful. It is important to budget major capital expenditures many years in advance to properly plan projects and develop methods of financing.

### Operating Requirements

- ◆ New customers, inflation on labor, materials, and equipment costs
- ◆ Affected by production at the Rogue River
- ◆ New regulations by the Safe Drinking Water Act
- ◆ Employee salary adjustments

### Programs

- ◆ Big Butte Springs & Rogue River watershed management
- ◆ Timber management
- ◆ Public information

### Franchise Tax

- ◆ Water service and fire protection provided to the City of Medford outlined through an IGA and offset by a franchise tax. This results in no charge to the city.
- ◆ Fire hydrants
- ◆ Oversizing water mains for fire flows in excess of normal system demands
- ◆ Water mains used exclusively for fire protection
- ◆ Reserve storage utilized for fire protection

### Capital Expenditures

- ◆ Estimated capital expenditures

### Transfer to Construction & Infrastructure Fund

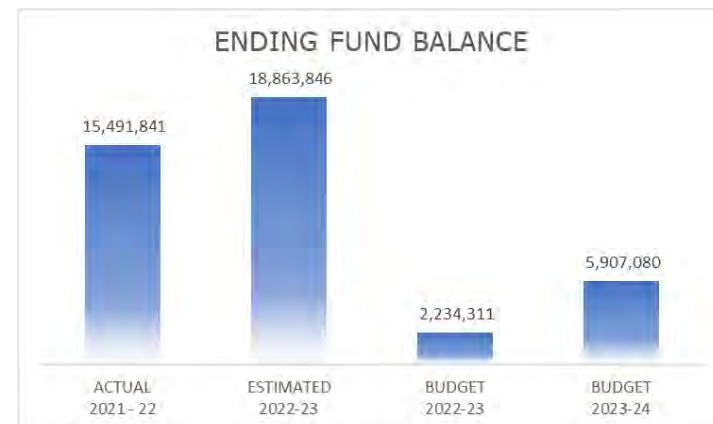
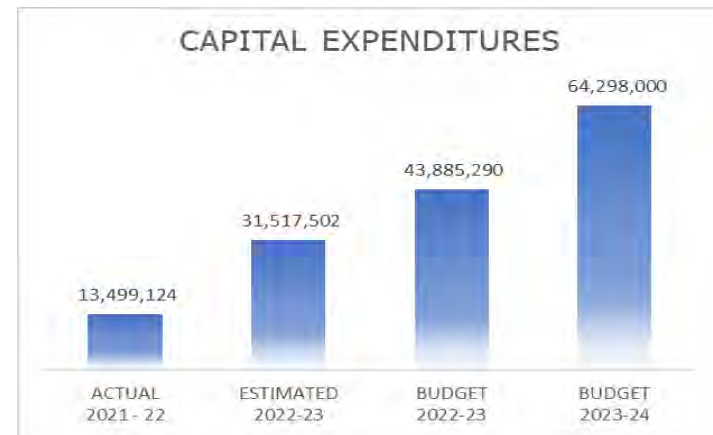
Treatment and Supply, Main Replacement, & to bring fund balance to proper level

### Operating Contingency Reserve

- ◆ \$250,000 set aside to cover emergencies and unforeseen expenses

### Unappropriated Ending Fund Balance

- ◆ Unappropriated ending fund balance of the previous year using resources less requirements



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## Water Fund Budget Requirements (Continued)

### Source of Supply Expenses

Operation, management & maintenance of water supplies - The objective for watershed operation is to produce high quality water with quantities sufficient to operate the Big Butte Springs transmission mains at optimum capacity.

- ◆ Big Butte Springs & Rogue River watersheds
- ◆ Willow Creek Dam and grounds
- ◆ Water & stream gauge measuring facilities
- ◆ Intake facilities & structures
- ◆ BBS patrol house & related improvements

Medford Water's Drinking Water Protection Plan and Forest Management Plan guides resource activities on watershed lands. The U.S. Forest Service cooperates with drinking water protection efforts throughout federal lands.

### Supply Pumping Expenses

Pumping water between River pressure zones and gravity zones within the water system - The objective is to operate and maintain the facilities in an efficient manner while providing the optimum degree of reliability.

Control equipment and electrical expenses at:

- ◆ Big Butte Springs
- ◆ Rogue River Intake
- ◆ Robert A. Duff Water Treatment Plant
- ◆ The Conrad, Martin and Rossanley Pressure Control Stations transfer water from the River pressure zone near the Rogue River source into the main gravity distribution system when the Plant is in operation. The inverse occurs when the Plant is offline during the winter months.

The **Big Butte Springs Watershed** is 56,000-acres at the base of Mt. McLoughlin in the Cascade Mountains east of Butte Falls. Medford Water owns approximately 3,700 acres of these lands, private ownership accounts for 10,000 acres, with the balance in federal ownership. The management objective for watershed operation is to produce high quality water for Medford residents with quantities sufficient to operate the Big Butte Springs transmission mains at optimum capacity. Commission owned land carries with it responsibilities for fire protection and management of timber resources. The operator living in Medford Water's residence at the springs provides surveillance of the watershed for fire protection, trespass and water quality control.

Medford Water is required to pay a portion of the cost of maintaining continual measurement and recording of water yield and water use in the area. Watershed property taxes are on Commission owned lands that carry life estate agreements with the current tenants/owners. The maintenance of the Big Butte Springs and Rogue intake structures is a continuing process that involves preventive maintenance and repair as required.

The **Willow Creek Dam** owned by Medford Water stores water that is exchanged with Eagle Point Irrigation District during periods when Medford Water is utilizing more water from the springs than the agreed upon split of water rights measured on the South Fork of Big Butte Creek.

Medford Water owns approximately 920 acres of land within and around Willow Lake. The land is leased to Jackson County for recreational purposes. Medford Water retains control of the water level in the reservoir, the dam and related appurtenances.



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## Water Fund Budget Requirements (Continued)

### Purification Expenses

Operation and maintenance of disinfection facilities - The objective is to provide for purification for both water supplies to meet federal and state standards. Labor is the largest expense in this category.

Big Butte Springs supply - operation, preventive maintenance and surveillance must be provided 7 days per week since the natural water source at the springs will not meet state and federal standards without minimal disinfection.

- ◆ Labor - 1 BBS Lead, 1 Water System Operator,
- ◆ Chemicals - bulk hypochlorite
- ◆ Electrical power

Duff Water Treatment Plant - supplements the spring's source usually from April into October depending on weather and system demand. During peak water-demand months, continuous 24-hour operation is required.

- ◆ Labor - Water Operations Manager, Water Treatment Plant Supervisor, Water Treatment Plant Lead, 5 full time Water Treatment Plant Operators,
- ◆ Chemicals - bulk hypochlorite, coagulants, carbon dioxide, polymers and liquid oxygen

### Water Quality & Compliance -

- ◆ Labor - 1 Water Quality Technician
- ◆ Temp Labor - Hydrant Flushing
- ◆ Chemical
- ◆ Investigative and microbiological analysis
- ◆ Vehicle expense

### Transmission Expenses

Operation and maintenance of the transmission mains - The objective is to operate these pipelines to provide system reliability. Labor is the largest expense.

The transmission mains are regularly patrolled, which ensures preventive maintenance on the pipelines, roads, and structures. It also prevents encroachment on pipeline easements.

- ◆ 2 Big Butte Springs transmission mains from the Big Butte Springs east of Butte Falls to the Capital Hill Reservoirs in Medford
- ◆ Structure at Nichols Gap
- ◆ Coal Mine Station
- ◆ Rogue Supply transmission mains
- ◆ Any main over 27" in the distribution system

Cathodic Protection - system used on the Big Butte Springs steel transmission mains to inhibit corrosion of the pipelines. Electrical power is used for the rectifiers, which impose a small direct current on the pipelines, preventing electro-chemical corrosion. Sacrificial anode beds are also installed in carefully selected locations along the lines.

The operation and maintenance costs of the cathodic protection system are significant; however, utilizing cathodic protection on the 91-year-old Big Butte Springs Transmission Line #1 has reduced the leak frequency below that experienced decades ago. The 68-year-old Line #2 also has a cathodic protection system.

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## Water Fund Budget Requirements (Continued)

### Distribution Pumping Expenses

Operation and maintenance of the distribution pumping stations utilized to pump water to water storage reservoirs in the higher elevation zones within the water system. - Reliability of service through these booster stations is extremely important for fire protection and customer satisfaction. Electrical is the largest expense.

9 pump/booster stations: Angelcrest, Archer, Barneburg, Brookdale, Hillcrest, Lone Pine, Pierce Heights, Stanford and Stardust.

- ◆ Pumping stations & properties are maintained in a manner compatible with the surrounding areas and neighborhoods.

### Distribution Expenses

Distribute water to the place of use in adequate quantities with adequate pressure to provide for customer needs, including fire protection - The objective of the distribution system is to maintain the quality of water to the point of use. Reliability and continuity of service are extremely important for fire protection and overall customer satisfaction.

- ◆ 15 covered reservoirs
- ◆ 519 miles of water mains
- ◆ 12,250 air valves
- ◆ 4,714 fire hydrants
- ◆ 32,886 service connections
- ◆ water meters
- ◆ drinking fountains
- ◆ supervisory control equipment

### Customer Service, Collection & Meter Reading Expenses

Provide an accurate, rapid and up to date billing service for our customers - It is the objective of this operation to provide a high standard of prompt, courteous and accurate water service to the customer.

- ◆ Opening new accounts
- ◆ Answering customer inquiries
- ◆ Meter reading
- ◆ Processing bill payments
- ◆ Making collection calls
- ◆ Providing face-to-face over-the-counter availability to the customer

### Administration & General Expenses

Management, finance, administration, engineering, legal and recording services, quarterly newsletter, annual water quality report (CCR), website, water efficiency programs, customer relations, employee insurance, training, the annual audit, Board expenses, office maintenance, supplies, personnel expenses, public outreach, and general operations of Medford Water.

- ◆ Duff Water Treatment Plant (Home/Clearing Account)
- ◆ Service Center (Home/Clearing Account)
- ◆ Lausmann Annex (Home/Clearing Account)
- ◆ Engineering
- ◆ Inspection and Patrolling
- ◆ Water Efficiency
- ◆ Fleet Clearing



# Budget Expenses

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Fund Balances & Revenue

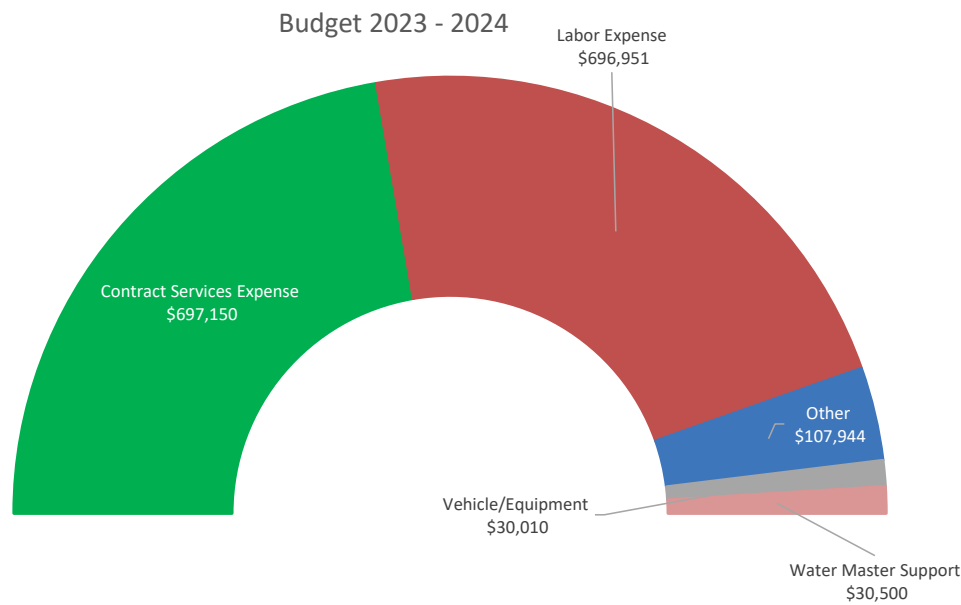
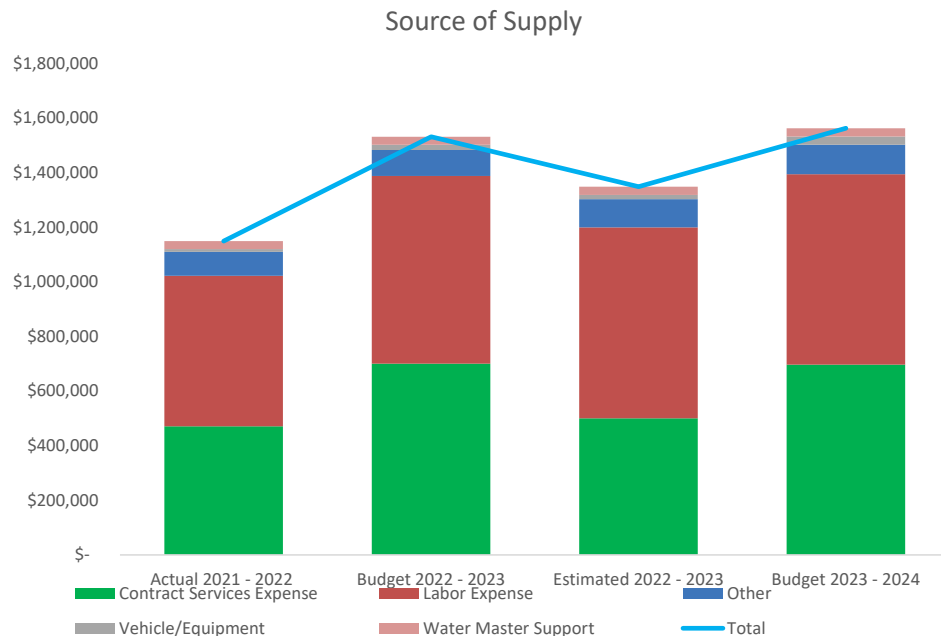
Water Fund Budget Resources  
& Requirements

Water Fund Expense Categories



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Source of Supply Expenses**



**Contract Services - \$697,150**

Watershed Monitoring Support, Diversion Maintenance, Vernal Pool Management, Sonde Maintenance, Life Estate Management, Restoration, WQ Monitoring, Commercial Timber Harvest; Forest Management, Grounds Maintenance.

**Water Master Support - \$30,500**

Annual Payment to the Jackson County Water Master.

**Vehicle /Equipment Expense - \$30,010**

Various Service Vehicles / Equipment.

**Labor Expense - \$696,951**

Regular and Overtime Hours.

**Other - \$107,944**

Fire Protection, Materials and Supplies, Property Insurance, Miscellaneous, Property Taxes.

**\$1,562,555**  
**Total Source of Supply Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Source of Supply Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Source of Supply - Rogue River Intake</b>							<b>\$ 3,660</b>
<i>Project: SS-24-110RR</i>							
01-110-6200-00	Contract Services Expense ● Intake Inspection	165	-	3,000	3,000	3,150	
01-110-6490-00	Materials and Supplies	-	-	500	500	510	
<b>Source of Supply - Rogue Watershed Management</b>							<b>\$ 434,255</b>
<i>Project: SS-24-111WM</i>							
01-111-6200-00	Contract Services Expense ● Watershed Monitoring Support; Diversion Maintenance; Vernal Pool Management; Sonde Maintenance	82,539	113,407	70,000	70,000	73,000	
01-111-6370-00	Grants/Partnerships/Donations	32,645	43,145	38,500	38,500	39,000	
01-111-6420-00	Labor Expense	205,657	198,100	233,662	244,764	276,097	
01-111-6421-00	Labor Expense - OT	-	139	-	-	-	
01-111-6490-00	Materials and Supplies	5,383	4,607	7,000	7,000	5,000.00	
01-111-6540-00	Miscellaneous	-	-	-	-	-	
01-111-6770-00	Temporary Labor	-	-	-	3,718	9,750	
01-111-6810-00	Vehicle Expense	-	-	-	1,380	908	
01-111-6860-00	Water Master Support	28,576	28,997	30,000	30,000	30,500	
<b>Source of Supply - BBS Patrol House and Grounds</b>							<b>\$ 128,572</b>
<i>Project: SS-24-120PH</i>							
01-120-6200-00	Contract Services Expense ● Grounds maintenance	-	2,443	12,000	12,000	6,000	
01-120-6310-00	Equipment Expense	-	-	-	3,000	-	
01-120-6320-00	Fire Protection	135	135	140	140	140	
01-120-6385-00	Insurance - Property	721	844	824	824	824	
01-120-6420-00	Labor Expense	87,366	95,857	118,961	127,209	108,617	
01-120-6421-00	Labor Expense - OT	-	177	-	-	-	
01-120-6490-00	Materials and Supplies	1,886	2,957	8,000	8,000	8,000	
01-120-6540-00	Miscellaneous	-	-	-	-	-	
01-120-6810-00	Vehicle Expense	2,616	3,863	2,474	5,208	4,991	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

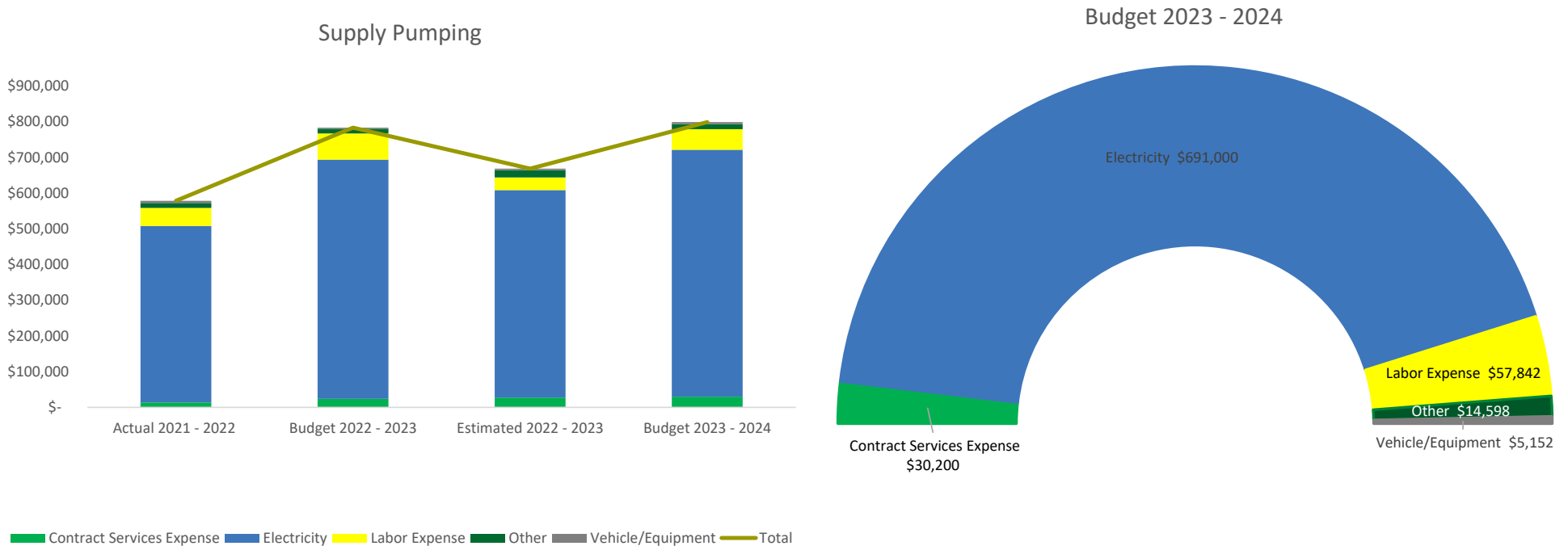
**Source of Supply Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Source of Supply - Big Butte Springs Watershed Management</b>							<b>\$ 294,830</b>
<i>Project: SS-24-121WM</i>							
01-121-6200-00	Contract Services Expense ● Life Estate Management; Restoration; WQ Monitoring	-	9,925	15,000	15,000	15,000	
01-121-6320-00	Fire Protection	18,655	19,927	21,000	22,833	24,000	
01-121-6385-00	Insurance - Property	4,169	4,462	4,770	4,770	4,770	
01-121-6420-00	Labor Expense	192,745	195,138	225,884	231,747	220,436	
01-121-6421-00	Labor Expense - OT	531	279	-	-	-	
01-121-6490-00	Materials and Supplies	55	5,038	2,500	2,500	2,000	
01-121-6540-00	Miscellaneous	785	1,025	1,100	1,100	1,100	
01-121-6660-00	Property Tax	1,246	632	-	586	600	
01-121-6770-00	Temporary Labor	-	-	-	1,245	3,250	
01-121-6810-00	Vehicle Expense	5,109	6,359	16,507	5,995	23,674	
<b>Source of Supply - Forest Stand Improvements</b>							<b>\$ 701,238</b>
<i>Project: SS-24-124FS</i>							
01-124-6200-00	Contract Services Expense ● Commercial Timber Harvest; Forest Management	83,281	345,171	600,000	400,000	600,000	
01-124-6420-00	Labor Expense	43,042	61,652	108,971	96,136	91,802	
01-124-6421-00	Labor Expense - OT	-	279	-	-	-	
01-124-6490-00	Materials and Supplies	2,097	238	5,000	5,000	3,000	
01-124-6777-00	TimberTax Expense	-	4,479	6,000	6,000	6,000	
01-124-6810-00	Vehicle Expense	-	-	-	635	437	
<b>Totals</b>		<b>\$ 799,403</b>	<b>\$ 1,149,276</b>	<b>\$ 1,531,792</b>	<b>\$ 1,348,791</b>	<b>\$ 1,562,555</b>	<b>\$ 1,562,555</b>



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Supply Pumping Expenses**



**Contract Services - \$30,200**  
 Generator and Pump Maintenance, Weed Spray, Cla-val Maintenance.

**Other - \$14,598**  
 Materials and Supplies, Property Insurance, Property Taxes, Storm Drain & Street Fees.

**Vehicle/Equipment - \$5,152**  
 Various Service Vehicles / Equipment.

**Electricity - \$691,000**  
 Pumping Water at Duff Intake, Duff High Service Pumps, BBS Intake and 3 Pressure Control Stations: Conrad, Martin & Rossanley.

**Labor Expense - \$57,842**  
 Regular and Overtime Hours.

**\$798,792**

**Total Supply Pumping Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Supply Pumping Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Supply Pumping - Control Equipment</b>							<b>\$ -</b>
<i>Project: SP-24-201CE</i>							
01-201-7000-00	Loss on Disposal of Assets	15,158	-	-	-	-	
<b>Supply Pumping - Rogue River Intake</b>							<b>\$ 203,193</b>
<i>Project: SP-24-210RR</i>							
01-210-6200-00	Contract Services Expense ● Generator and Pump Maintenance	5,638	7,455	10,000	10,000	10,000	
01-210-6280-00	Electricity	179,204	135,637	185,000	160,000	190,000	
01-210-6385-00	Insurance - Property	1,012	1,305	1,160	1,160	1,160	
01-210-6403-00	Inventory	721	-	-	-	-	
01-210-6420-00	Labor Expense	8,175	1,392	2,138	-	-	
01-210-6421-00	Labor Expense - OT	1,637	-	-	-	-	
01-210-6490-00	Materials and Supplies	5,600	1,365	2,000	2,000	2,000	
01-210-6810-00	Vehicle Expense	1,079	715	1,191	-	33	
<b>Supply Pumping - Duff WTP High Service Pumps</b>							<b>\$ 399,408</b>
<i>Project: SP-24-211PU</i>							
01-211-6200-00	Contract Services Expense ● Generator and Pump Maintenance	769	1,370	10,000	16,000	17,000	
01-211-6280-00	Electricity	359,787	271,966	362,000	320,000	380,000	
01-211-6420-00	Labor Expense	5,314	-	2,138	3,446	-	
01-211-6490-00	Materials and Supplies	5,506	827	2,000	2,000	2,000	
01-211-6810-00	Vehicle Expense	-	-	-	516	408	
<b>Supply Pumping - Big Butte Springs Pumps</b>							<b>\$ 255</b>
<i>Project: SP-24-220PU</i>							
01-220-6200-00	Contract Services Expense ● Pump Maintenance	-	3,130	-	-	-	
01-220-6385-00	Insurance - Property	223	1,298	255	2,063	255	
01-220-6403-00	Inventory	-	-	-	-	-	
01-220-6420-00	Labor Expense	-	-	2,610	317	-	
<b>Supply Pumping - Rancheria Pumps</b>							<b>\$ 5,093</b>
<i>Project: SP-24-230RA</i>							
01-230-6200-00	Contract Services Expense	846	-	-	-	-	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Supply Pumping Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Supply Pumping - Rancheria Pumps</b>							
<i>Project: SP-24-230RA</i>							
01-230-6280-00	Electricity	4,494	2,561	5,000	5,000	5,000	
01-230-6385-00	Insurance - Property	81	137	93	93	93	
01-230-6420-00	Labor Expense	646	-	-	-	-	
01-230-6421-00	Labor Expense - OT	-	-	-	-	-	
01-230-6490-00	Materials and Supplies	-	-	-	-	-	
01-230-6810-00	Vehicle Expense	249	-	290	-	-	
<b>Supply Pumping - Conrad Pressure Control Station</b>							<b>\$ 60,788</b>
<i>Project: SP-24-240CO</i>							
01-240-6200-00	Contract Services Expense ● Pump Maintenance; Weed Spray; Cla-val Maintenance	397	-	1,200	600	1,000	
01-240-6280-00	Electricity	42,132	27,266	40,000	27,500	38,000	
01-240-6385-00	Insurance - Property	564	617	645	645	645	
01-240-6403-00	Inventory	-	-	-	-	-	
01-240-6420-00	Labor Expense	5,787	9,639	22,606	10,351	12,174	
01-240-6421-00	Labor Expense - OT	-	1,878	1,473	3,692	4,294	
01-240-6490-00	Materials and Supplies	996	2,180	2,000	5,900	2,500	
01-240-6660-00	Property Tax	-	-	-	-	-	
01-240-6690-00	Small Tools	-	-	-	110	150	
01-240-6730-00	Storm Drain	387	389	375	375	430	
01-240-6810-00	Vehicle Expense	135	1,245	922	1,933	1,595	
01-240-6820-00	Water Expense	-	234	-	300	-	
<b>Supply Pumping - Martin Pressure Control Station</b>							<b>\$ 61,321</b>
<i>Project: SP-24-241MA</i>							
01-241-6200-00	Contract Services Expense ● Pump Maintenance; Weed Spray; Cla-val Maintenance	1,670	1,739	1,500	600	1,200	
01-241-6280-00	Electricity	36,138	27,938	38,000	34,500	38,000	
01-241-6385-00	Insurance - Property	514	565	590	590	590	
01-241-6420-00	Labor Expense	12,961	27,737	19,386	7,686	12,174	
01-241-6421-00	Labor Expense - OT	759	3,300	2,455	1,892	4,294	
01-241-6490-00	Materials and Supplies	621	1,359	1,000	1,711	1,000	
01-241-6730-00	Storm Drain	879	1,127	1,100	1,100	1,130	



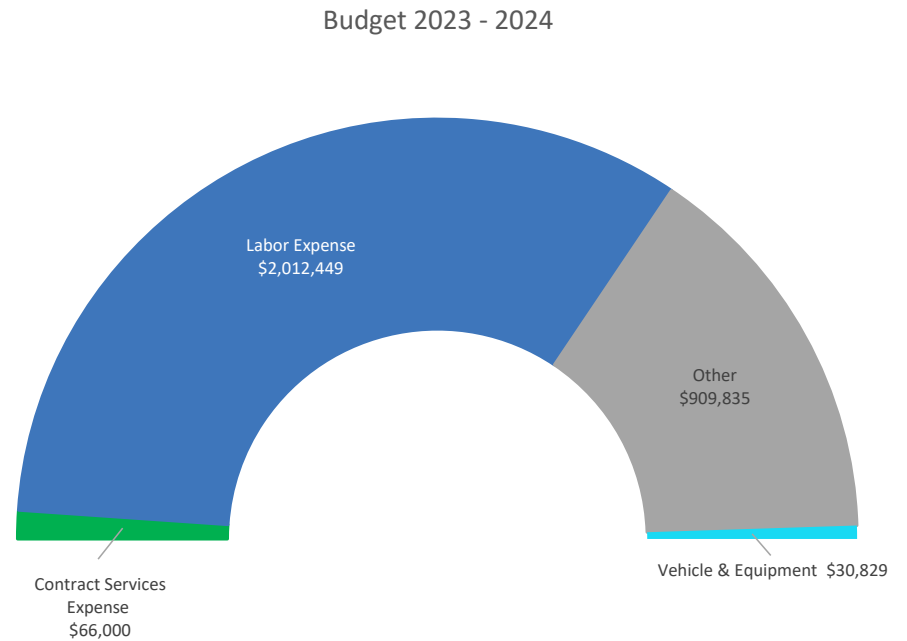
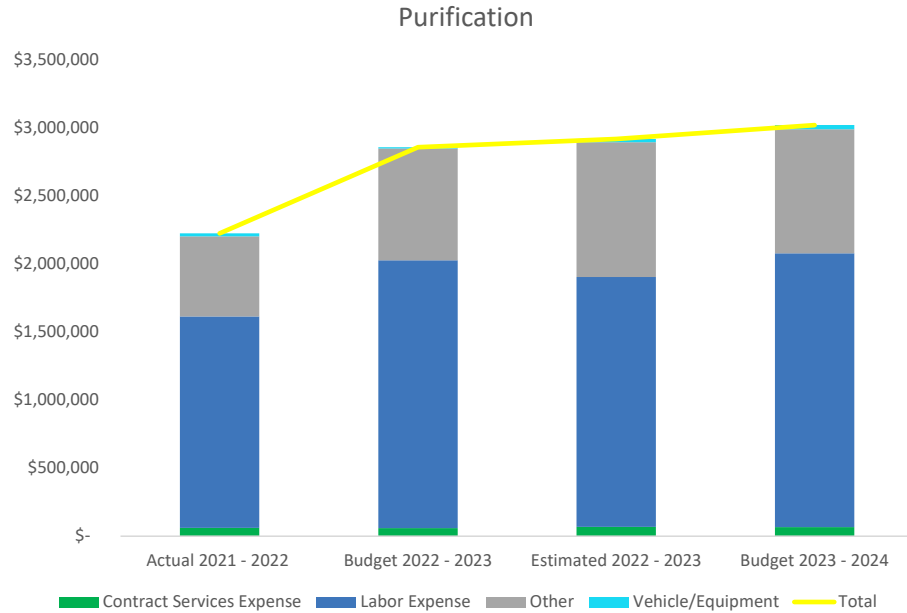
**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Supply Pumping Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Supply Pumping - Martin Pressure Control Station</b>							
<i>Project: SP-24-241MA</i>							
01-241-6810-00	Vehicle Expense	-	3,473	-	622	2,657	
01-241-6820-00	Water Expense	-	323	-	232	275	
<b>Supply Pumping - Rossanley Pressure Control Station</b>							<b>\$ 68,733</b>
<i>Project: SP-24-242RO</i>							
01-242-6200-00	Contract Services Expense	397	-	1,100	600	1,000	
	● Pump Maintenance; Weed Spray; Cla-val Maintenance						
01-242-6280-00	Electricity	33,898	29,035	40,000	34,000	40,000	
01-242-6385-00	Insurance - Property	499	1,712	570	570	570	
01-242-6420-00	Labor Expense	7,921	5,106	19,386	7,018	20,610	
01-242-6421-00	Labor Expense - OT	-	1,422	982	631	4,294	
01-242-6490-00	Materials and Supplies	313	36	1,500	1,500	1,500	
01-242-6730-00	Storm Drain	227	246	250	250	300	
01-242-6810-00	Vehicle Expense	405	709	458	750	459	
01-242-6820-00	Water Expense	-	164	-	206	-	
<b>Totals</b>		<b>\$ 743,738</b>	<b>\$ 578,599</b>	<b>\$ 783,371</b>	<b>\$ 668,457</b>	<b>\$ 798,792</b>	<b>\$ 798,792</b>

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Purification Expenses**



**Contract Services - \$66,000**  
 WQ Consultant Support, Plant Equipment/Ozone/Generator/Building and Grounds Maintenance.

**Other - \$909,835**  
 Chemicals, Electricity, Equipment, Fees & Permits, Filter Media, Garbage, Materials And Supplies, Miscellaneous, Property Insurance, Sewer, Software Maintenance, Telephone and Water Analysis.

**Labor Expense - \$2,012,449**  
 Regular and Overtime Hours.

**Vehicle/Equipment Expense - \$30,829**  
 Various Service Vehicles / Equipment.

**\$3,019,113**

**Total Purification Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Purification Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Purification - Water Quality and Compliance</b>							<b>\$ 367,132</b>
<i>Project: PU-24-301WQ</i>							
01-301-6200-00	Contract Services Expense ● WQ Consultant Support	-	334	5,000	5,000	5,000	
01-301-6310-00	Equipment Expense	1,393	3,223	5,000	8,000	5,000	
01-301-6400-00	Internet	-	-	-	-	-	
01-301-6415-00	Lab and Testing Supplies	1,752	1,985	3,000	3,000	3,000	
01-301-6420-00	Labor Expense	285,829	232,284	313,936	272,157	259,009	
01-301-6421-00	Labor Expense - OT	360	418	-	452	-	
01-301-6490-00	Materials and Supplies	1,432	2,146	2,000	2,000	2,000	
01-301-6715-00	Software Maintenance	-	2,571	3,000	4,000	3,000	
01-301-6770-00	Temporary Labor	-	2,381	-	1,000	-	
01-301-6810-00	Vehicle Expense	1,979	1,686	3,575	10,429	13,123	
01-301-6830-00	Water Analysis - Chemical	34,559	25,837	25,000	25,000	25,000	
01-301-6840-00	Water Analysis - Investigative	7,483	8,805	20,000	20,000	20,000	
01-301-6850-00	Water Analysis - Microbiological	26,821	27,399	32,000	32,000	32,000	
<b>Purification - Duff Water Treatment Plant Operations</b>							<b>\$ 2,186,547</b>
<i>Project: PU-24-310OP</i>							
01-310-6090-00	Chemicals - Carbon Dioxide	20,795	15,686	24,000	33,000	32,000	
01-310-6100-00	Chemicals - Chlorine	88,646	70,428	93,000	125,000	134,000	
01-310-6110-00	Chemicals - Coagulants	139,724	108,346	178,000	220,000	196,000	
01-310-6130-00	Chemicals - Other	-	-	-	-	-	
01-310-6150-00	Chemicals - Polymers	29,422	5,129	25,000	25,000	25,000	
01-310-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-310-6200-00	Contract Services Expense ● Plant Equipment and Generator Maintenance	50,337	33,316	30,000	30,000	30,000	
01-310-6312-00	Fees and Permits	44,270	42,765	45,000	45,000	45,000	
01-310-6315-00	Filter Media Expense	-	-	-	-	-	
01-310-6330-00	Freight Expense	151	223	-	120	-	
01-310-6345-00	Garbage	-	-	-	-	-	
01-310-6385-00	Insurance - Property	12,971	15,769	14,850	14,850	14,850	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Purification Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Purification - Duff Water Treatment Plant Operations</b>							
<i>Project: PU-24-310OP</i>							
01-310-6420-00	Labor Expense	960,497	1,143,447	1,458,116	1,383,169	1,579,301	
01-310-6421-00	Labor Expense - OT	93,397	65,344	40,990	39,600	43,353	
01-310-6490-00	Materials and Supplies	18,565	36,396	22,000	22,000	22,000	
01-310-6540-00	Miscellaneous	-	-	-	-	-	
01-310-6675-00	Repair Expense	-	-	-	-	-	
01-310-6680-00	Safety Equipment/Expense	2,890	-	-	-	-	
01-310-6684-00	Security	-	-	-	-	-	
01-310-6715-00	Software Maintenance	5,127	6,267	10,000	5,025	53,000	
01-310-6750-00	Telephone	-	-	-	-	-	
01-310-6770-00	Temporary Labor	-	6,815	11,000	-	-	
01-310-6810-00	Vehicle Expense	14,476	14,894	2,477	7,873	12,042	
<b>Purification - Ozonation</b>							<b>\$ 150,734</b>
<i>Project: PU-24-311OZ</i>							
01-311-6140-00	Chemicals - Oxygen	47,201	28,654	63,000	34,000	70,000	
01-311-6200-00	Contract Services Expense	9,015	6,061	3,000	4,800	6,000	
	● Ozone and Generator Maintenance						
01-311-6280-00	Electricity	59,735	45,212	74,000	60,000	63,000	
01-311-6310-00	Equipment Expense	738	950	-	-	-	
01-311-6330-00	Freight Expense	19	-	-	-	-	
01-311-6420-00	Labor Expense	5,014	1,257	2,138	1,973	6,734	
01-311-6421-00	Labor Expense - OT	-	-	-	-	-	
01-311-6490-00	Materials and Supplies	37,766	3,632	5,000	5,000	5,000	
01-311-7000-00	Loss on Disposal of Assets	-	-	-	133,500	-	
<b>Purification - Duff Water Treatment Plant Building and Grounds</b>							<b>\$ 78,277</b>
<i>Project: PU-24-312BG</i>							
01-312-6200-00	Contract Services Expense	16,419	16,781	20,000	25,000	23,000	
	● Bulding and Grounds Maintenance						
01-312-6312-00	Fees and Permits	-	1,063	250	700	250	
01-312-6345-00	Garbage	1,650	1,734	2,000	1,800	2,000	
01-312-6385-00	Insurance - Property	30,121	30,014	34,500	34,500	34,500	
01-312-6410-00	Janitorial	5,289	5,600	-	5,500	5,100	
01-312-6420-00	Labor Expense	12,720	5,587	1,651	-	-	
01-312-6490-00	Materials and Supplies	3,346	15,102	15,000	15,000	7,000	
01-312-6680-00	Safety Equipment/Expense	-	-	-	-	-	



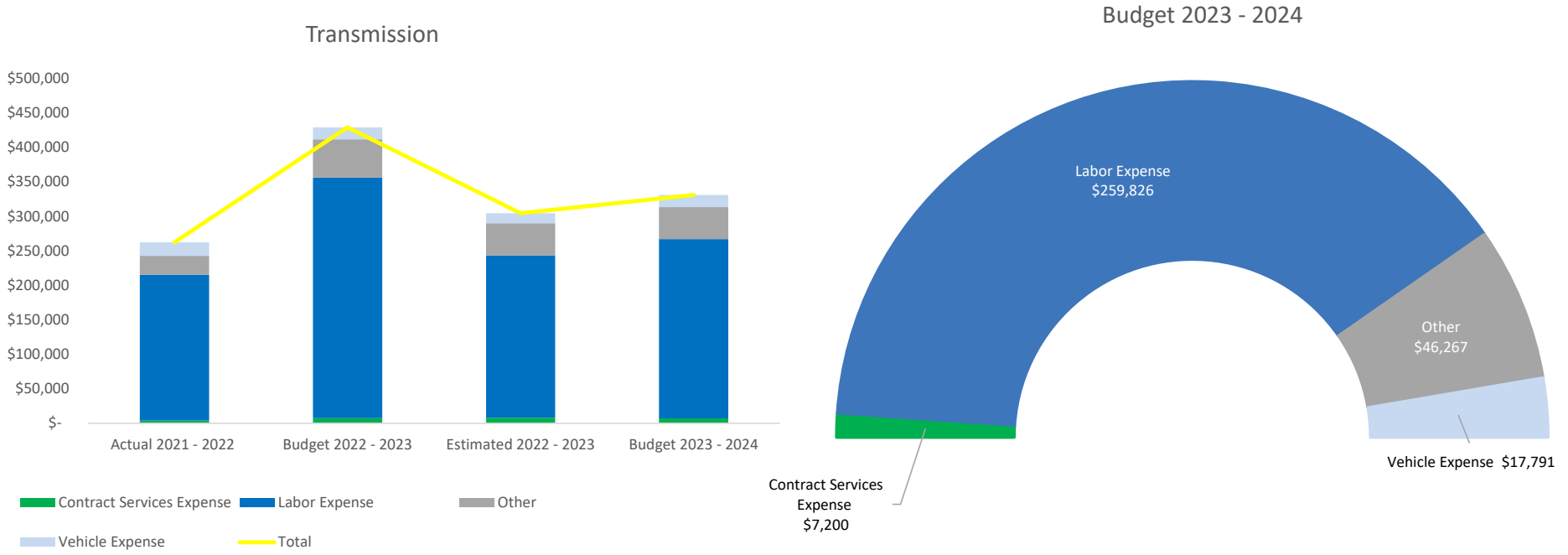
**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Purification Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Purification - Duff Water Treatment Plant Building and Grounds</b>							
<i>Project: PU-24-312BG</i>							
01-312-6684-00	Security	-	-	-	500	-	
01-312-6688-00	Sewer	258	276	1,000	1,000	1,000	
01-312-6750-00	Telephone	4,934	4,960	5,000	5,000	5,000	
01-312-6810-00	Vehicle Expense	50	-	82	105	102	
01-312-6820-00	Water Expense	-	242	-	300	325	
<b>Purification - Duff Water Treatment Plant Equipment</b>							<b>\$ -</b>
<i>Project: PU-24-313EQ</i>							
01-313-6420-00	Labor Expense	2,972	759	1,651	-	-	
01-313-6421-00	Labor Expense - OT	-	-	-	-	-	
01-313-6490-00	Materials and Supplies	-	-	-	-	-	
01-313-6810-00	Vehicle Expense	-	14	-	-	-	
<b>Purification - Big Butte Springs</b>							<b>\$ 236,422</b>
<i>Project: PU-24-320BB</i>							
01-320-6100-00	Chemicals - Chlorine	44,469	34,235	57,000	57,000	57,000	
01-320-6200-00	Contract Services Expense	914	4,093	2,000	3,000	2,000	
	● Equipment Maintenance						
01-320-6280-00	Electricity	15,294	16,794	23,000	20,000	23,000	
01-320-6310-00	Equipment Expense	862	-	1,500	1,500	1,500	
01-320-6385-00	Insurance - Property	530	526	610	610	610	
01-320-6400-00	Internet	1,089	1,236	15,000	15,000	13,500	
01-320-6420-00	Labor Expense	102,085	100,470	141,454	135,455	121,188	
01-320-6421-00	Labor Expense - OT	2,586	4,495	7,209	2,385	2,863	
01-320-6490-00	Materials and Supplies	3,105	9,127	6,000	6,000	6,000	
01-320-6540-00	Miscellaneous	2,212	1,012	-	1,200	-	
01-320-6650-00	Propane	2,145	2,285	2,500	5,050	1,000	
01-320-6750-00	Telephone	2,426	3,002	2,200	2,400	2,200	
01-320-6770-00	Temporary Labor	-	110	-	-	-	
01-320-6810-00	Vehicle Expense	2,583	4,928	2,690	5,961	5,561	
<b>Totals</b>		<b>\$ 2,260,423</b>	<b>\$ 2,224,105</b>	<b>\$ 2,856,378</b>	<b>\$ 2,917,915</b>	<b>\$ 3,019,113</b>	<b>\$ 3,019,113</b>

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Transmission Expenses**



**Contract Services - \$7,200**  
 Welding of BBS pipelines #1 & #2 and Weed Control.

**Labor Expense - \$259,826**  
 Regular and Overtime Hours.

**Other - \$46,267**  
 Chemicals, Electricity, Equipment, Materials & Supplies, and Property Insurance.

**Vehicle/Equipment Expense - \$17,791**  
 Various Service Vehicles / Equipment.

**\$331,084**  
**Total Transmission Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Transmission Expenses**

Account Number	Account Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Estimated 2021-22	Budget 2022-23	Budget Totals 2022-23
<b>Transmission - Roads</b>							<b>\$ 14,122</b>
<i>Project: TR-24-401TR</i>							
01-401-6310-00	Equipment Expense	7,839	10,797	11,000	11,000	11,000	
01-401-6420-00	Labor Expense	-	741	8,998	-	-	
01-401-6421-00	Labor Expense - OT	-	-	-	-	-	
01-401-6490-00	Materials and Supplies	229	-	4,000	4,000	3,000	
01-401-6810-00	Vehicle Expense	-	80	-	-	122	
<b>Transmission - Big Butte Springs Line #1</b>							<b>\$ 87,000</b>
<i>Project: TR-24-421BB</i>							
01-421-6200-00	Contract Services Expense	363	-	3,000	2,000	3,000	
	● Welding Services						
01-421-6403-00	Inventory	-	-	-	-	-	
01-421-6420-00	Labor Expense	81,339	75,670	135,761	78,504	72,281	
01-421-6421-00	Labor Expense - OT	-	1,967	-	634	-	
01-421-6490-00	Materials and Supplies	-	1,773	12,000	6,000	7,000	
01-421-6770-00	Temporary Labor	-	331	-	113	-	
01-421-6810-00	Vehicle Expense	5,965	8,019	5,057	5,484	4,719	
<b>Transmission - Big Butte Springs Line #2</b>							<b>\$ 88,098</b>
<i>Project: TR-24-422BB</i>							
01-422-6200-00	Contract Services Expense	-	1,230	2,500	1,250	2,500	
	● Welding Services						
01-422-6420-00	Labor Expense	66,435	54,320	97,707	82,641	72,524	
01-422-6421-00	Labor Expense - OT	-	223	-	-	-	
01-422-6490-00	Materials and Supplies	-	126	10,000	6,000	7,000	
01-422-6770-00	Temporary Labor	-	334	-	-	-	
01-422-6810-00	Vehicle Expense	5,609	3,425	6,641	5,348	6,074	
<b>Transmission - Cathodic Protection</b>							<b>\$ 67,390</b>
<i>Project: TR-24-423BB</i>							
01-423-6280-00	Electricity	4,471	4,230	4,600	4,200	4,800	
01-423-6420-00	Labor Expense	10,559	40,346	39,791	29,789	55,904	
01-423-6421-00	Labor Expense - OT	-	114	2,455	334	-	
01-423-6490-00	Materials and Supplies	-	72	5,000	5,000	3,000	
01-423-6770-00	Temporary Labor	-	75	-	-	-	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

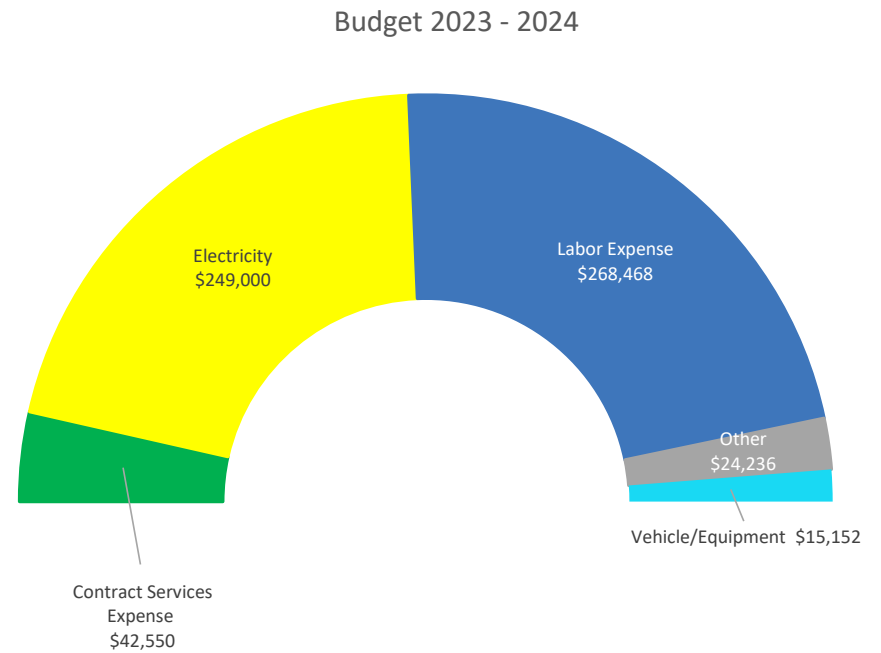
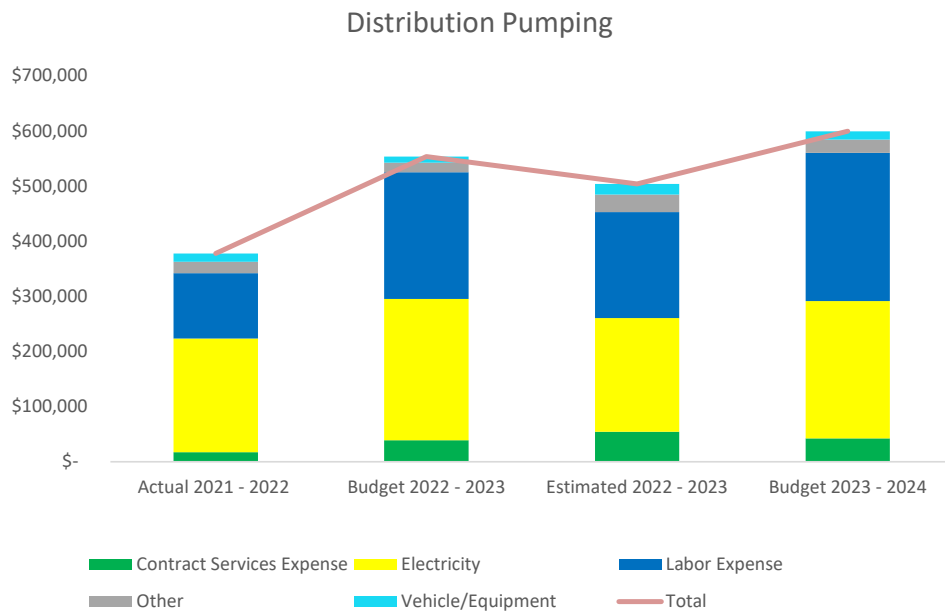
**Transmission Expenses (continued)**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Budgeted 2021-22</b>	<b>Estimated 2021-22</b>	<b>Budget 2022-23</b>	<b>Budget Totals 2022-23</b>
<b>Transmission - Cathodic Protection</b>							
<i>Project: TR-24-423BB</i>							
01-423-6810-00	Vehicle Expense	14,904	4,343	1,817	1,493	3,686	
							<b>\$ 49,896</b>
<b>Transmission - Coal Mine</b>							
<i>Project: TR-24-440CM</i>							
01-440-6120-00	Chemicals - Dechlorination	-	-	150	78	150	
01-440-6200-00	Contract Services Expense	57	-	1,200	4,500	1,000	
	● Weed Spray; Cla-val Maintenance						
01-440-6280-00	Electricity	1,306	1,526	1,500	1,500	1,650	
01-440-6385-00	Insurance - Property	58	58	67	67	67	
01-440-6403-00	Inventory	-	-	-	-	-	
01-440-6420-00	Labor Expense	27,213	30,405	49,164	18,327	25,717	
01-440-6421-00	Labor Expense - OT	7,902	3,656	9,819	1,838	10,736	
01-440-6490-00	Materials and Supplies	6,833	7,953	7,000	7,000	8,000	
01-440-6770-00	Temporary Labor	-	55	-	-	-	
01-440-6810-00	Vehicle Expense	7,865	3,292	3,061	1,114	2,576	
01-440-7000-00	Loss on Disposal of Assets	-	-	-	1,555	-	
							<b>\$ 24,578</b>
<b>Transmission - Nichols Gap</b>							
<i>Project: TR-24-441NG</i>							
01-441-6200-00	Contract Services Expense	3,558	2,875	700	500	700	
	● Weed Spray; Cla-val Maintenance						
01-441-6385-00	Insurance - Property	17	23	20	20	300	
01-441-6420-00	Labor Expense	6,955	3,827	4,952	17,186	11,928	
01-441-6421-00	Labor Expense - OT	6,497	-	-	5,828	10,736	
01-441-6490-00	Materials and Supplies	33	69	300	300	300	
01-441-6810-00	Vehicle Expense	7,440	397	678	849	614	
<b>Totals</b>		<b>\$ 273,448</b>	<b>\$ 262,354</b>	<b>\$ 428,938</b>	<b>\$ 304,452</b>	<b>\$ 331,084</b>	<b>\$ 331,084</b>



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Pumping Expenses**



**Contract Services - \$42,550**  
 Weed Control, Landscaping, Pump Maintenance, COM Propane Motor.

**Electricity - \$249,000**  
 All Pump Stations: Angelcrest, Archer, Barneburg, Brookdale, Hillcrest, Lone Pine, Pierce Heights, Stanford And Stardust.

**Other - \$24,236**  
 Materials and Supplies, Property Insurance, Storm Drain & Street Fees and Vehicle Expense.

**Vehicle/Equipment Expense - \$15,152**  
 Various Service Vehicles / Equipment.

**Labor Expense - \$268,468**  
 Regular and Overtime Hours.

**\$599,406**

**Total Distribution Pumping Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Pumping Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution Pumping - Inspections</b>							<b>\$ 116,070</b>
<i>Project: DP-24-500IN</i>							
01-500-6200-00	Contract Services Expense	7,667	11,915	26,000	26,500	25,000	
	● Landscape; Pump Maintenance						
01-500-6420-00	Labor Expense	44,513	64,775	65,603	70,245	80,917	
01-500-6421-00	Labor Expense - OT	-	-	-	501	-	
01-500-6490-00	Materials and Supplies	-	86	300	1,000	1,000	
01-500-6770-00	Temporary Labor	-	-	-	-	-	
01-500-6810-00	Vehicle Expense	7,543	9,451	8,082	8,714	9,154	
<b>Distribution Pumping - Angelcrest Pump Station</b>							<b>\$ 49,834</b>
<i>Project: DP-24-570AN</i>							
01-570-6200-00	Contract Services Expense	757	-	800	500	600	
	● Weed Spray; Pump Maintenance						
01-570-6280-00	Electricity	16,806	15,806	20,000	16,500	20,000	
01-570-6385-00	Insurance - Property	76	128	90	90	90	
01-570-6420-00	Labor Expense	5,912	9,465	31,132	9,981	24,799	
01-570-6421-00	Labor Expense - OT	3,569	57	1,964	2,005	716	
01-570-6490-00	Materials and Supplies	349	1,893	500	500	1,000	
01-570-6730-00	Storm Drain	360	389	375	350	430	
01-570-6810-00	Vehicle Expense	-	717	-	775	950	
01-570-6820-00	Water Expense	-	1,703	-	1,671	1,250	
<b>Distribution Pumping - Archer Pump Station</b>							<b>\$ 60,279</b>
<i>Project: DP-24-572AR</i>							
01-572-6200-00	Contract Services Expense	1,382	-	2,250	20,210	1,250	
	● Weed Spray; Pump Maintenance; COM Propane Motor						
01-572-6280-00	Electricity	20,146	17,446	24,000	17,500	22,000	
01-572-6385-00	Insurance - Property	555	620	635	635	635	
01-572-6403-00	Inventory	-	-	-	-	-	
01-572-6420-00	Labor Expense	20,510	12,449	31,132	34,169	30,347	
01-572-6421-00	Labor Expense - OT	1,099	114	1,964	4,010	2,147	
01-572-6490-00	Materials and Supplies	1,182	2,438	1,500	1,750	2,200	
01-572-6690-00	Small Tools	-	-	-	50	-	
01-572-6730-00	Storm Drain	333	396	375	1,500	450	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Pumping Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution Pumping - Archer Pump Station</b>							
<i>Project: DP-24-572AR</i>							
01-572-6810-00	Vehicle Expense	135	1,237	515	2,133	850	
01-572-6820-00	Water Expense	-	240	-	375	400	
<b>Distribution Pumping - Barneburg Pump Station</b>							<b>\$ 26,838</b>
<i>Project: DP-24-574BA</i>							
01-574-6200-00	Contract Services Expense	230	219	1,500	1,250	450	
	● Weed Spray; Pump Maintenance						
01-574-6280-00	Electricity	9,010	9,127	11,800	9,500	11,000	
01-574-6312-00	Fees and Permits	-	-	-	138	-	
01-574-6385-00	Insurance - Property	189	232	220	220	220	
01-574-6420-00	Labor Expense	5,349	4,040	1,964	15,075	11,928	
01-574-6490-00	Materials and Supplies	2,037	1,084	1,200	1,100	1,200	
01-574-6730-00	Storm Drain	659	744	775	775	800	
01-574-6810-00	Vehicle Expense	450	705	916	1,584	590	
01-574-6820-00	Water	-	745	-	1,100	650	
<b>Distribution Pumping - Brookdale Pump Station</b>							<b>\$ 81,129</b>
<i>Project: DP-24-576BR</i>							
01-576-6200-00	Contract Services Expense	730	2,700	2,000	1,500	2,250	
	● Weed Spray; Pump Maintenance						
01-576-6280-00	Electricity	43,008	33,476	38,000	41,000	55,000	
01-576-6385-00	Insurance - Property	533	545	610	610	610	
01-576-6403-00	Inventory	-	-	-	122	-	
01-576-6420-00	Labor Expense	10,361	4,567	16,506	28,104	19,086	
01-576-6421-00	Labor Expense - OT	-	114	1,964	835	1,431	
01-576-6490-00	Materials and Supplies	659	341	1,000	1,300	1,000	
01-576-6730-00	Storm Drain	389	389	370	370	400	
01-576-6770-00	Temporary Labor	-	-	-	150	-	
01-576-6810-00	Vehicle Expense	450	386	590	3,037	952	
01-576-6820-00	Water Expense	-	362	-	451	400	
01-576-7000-00	Loss of Disposal of Assets	-	-	-	7,885	-	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Pumping Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution Pumping - Hillcrest Pump Station</b>							<b>\$ 47,029</b>
<i>Project: DP-24-578HC</i>							
01-578-6200-00	Contract Services Expense	330	-	600	400	4,500	
	● Weed Spray; Pump Maintenance						
01-578-6280-00	Electricity	25,202	21,376	28,000	23,000	28,500	
01-578-6385-00	Insurance - Property	87	122	100	100	100	
01-578-6420-00	Labor Expense	2,434	1,513	16,506	2,562	11,928	
01-578-6421-00	Labor Expense - OT	-	1,722	1,964	-	716	
01-578-6490-00	Materials and Supplies	148	240	800	500	500	
01-578-6730-00	Storm Drain	392	389	380	380	425	
01-578-6810-00	Vehicle Expense	-	438	372	402	359	
01-578-6820-00	Water Expense	-	217	-	275	-	
<b>Distribution Pumping - Lone Pine Pump Station</b>							<b>\$ 75,953</b>
<i>Project: DP-24-580LP</i>							
01-580-6200-00	Contract Services Expense	1,208	1,080	1,500	900	1,200	
	● Weed Spray; Pump Maintenance; COM Propane Motor						
01-580-6280-00	Electricity	46,462	55,624	63,000	45,000	50,000	
01-580-6385-00	Insurance - Property	405	426	465	465	465	
01-580-6420-00	Labor Expense	10,938	4,355	16,506	8,020	19,086	
01-580-6421-00	Labor Expense - OT	-	1,138	1,964	1,337	1,431	
01-580-6490-00	Materials and Supplies	1,287	228	2,500	2,250	2,000	
01-580-6730-00	Storm Drain	1,071	924	925	925	925	
01-580-6810-00	Vehicle Expense	-	623	-	577	546	
01-580-6820-00	Water Expense	-	231	-	480	300	
<b>Distribution Pumping - Pierce Heights Pump Station</b>							<b>\$ 34,376</b>
<i>Project: DP-24-582PH</i>							
01-582-6200-00	Contract Services Expense	230	-	1,200	750	800	
	● Weed Spray; Pump Maintenance						
01-582-6280-00	Electricity	13,856	12,250	21,000	9,500	11,000	
01-582-6385-00	Insurance - Property	201	205	230	230	230	
01-582-6420-00	Labor Expense	4,233	5,837	9,904	2,451	19,086	
01-582-6421-00	Labor Expense - OT	-	-	1,964	668	2,147	
01-582-6490-00	Materials and Supplies	214	702	500	250	600	



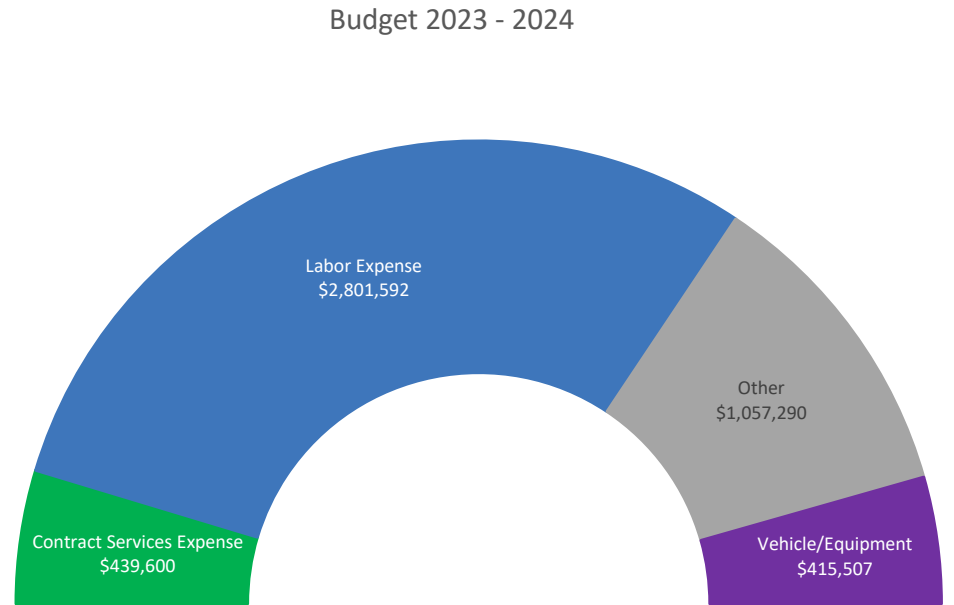
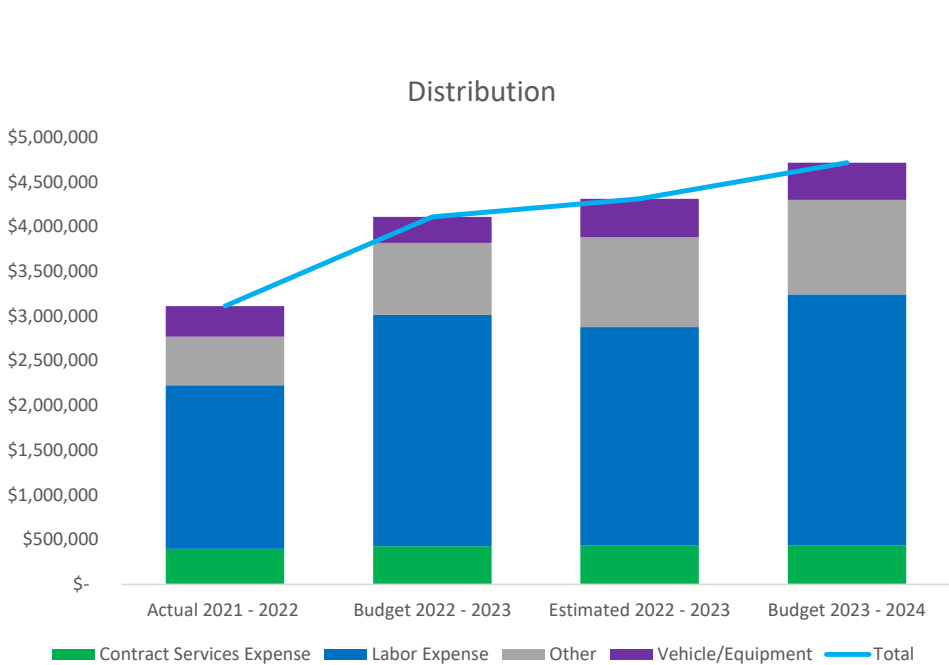
**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Pumping Expenses (continued)**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
01-582-6810-00	Vehicle Expense	-	501	-	338	513	
<b>Distribution Pumping - Stanford Pump Station</b>							<b>\$ 74,148</b>
<i>Project: DP-24-584SF</i>							
01-584-6200-00	Contract Services Expense	330	-	750	400	4,500	
	● Weed Spray; Pump Maintenance						
01-584-6280-00	Electricity	40,391	34,836	42,000	37,600	44,000	
01-584-6385-00	Insurance - Property	105	109	120	120	120	
01-584-6420-00	Labor Expense	11,381	1,258	8,253	2,785	21,471	
01-584-6421-00	Labor Expense - OT	3,768	455	1,964	1,094	1,431	
01-584-6490-00	Materials and Supplies	291	-	1,000	500	1,000	
01-584-6730-00	Storm Drain	713	771	750	750	750	
01-584-6810-00	Vehicle Expense	-	132	-	336	75	
01-584-6820-00	Water	-	394	-	750	800	
<b>Distribution Pumping - Stardust Pump Station</b>							<b>\$ 33,751</b>
<i>Project: DP-24-586SD</i>							
01-586-6200-00	Contract Services Expense	1,351	1,252	2,500	2,000	2,000	
	● Weed Spray; Pump Maintenance; COM Propane Motor						
01-586-6280-00	Electricity	6,251	6,356	8,500	6,500	7,500	
01-586-6385-00	Insurance - Property	75	1,878	86	86	86	
01-586-6403-00	Inventory	-	-	-	-	-	
01-586-6420-00	Labor Expense	4,742	5,977	16,506	8,497	19,086	
01-586-6421-00	Labor Expense - OT	-	797	1,964	-	716	
01-586-6490-00	Materials and Supplies	1,742	935	1,000	600	2,500	
01-586-6730-00	Storm Drain	463	501	480	480	550	
01-586-6810-00	Vehicle Expense	-	699	546	1,091	1,164	
01-586-6820-00	Water Expense	-	203	-	471	150	
<b>Totals</b>		<b>\$ 387,248</b>	<b>\$ 377,794</b>	<b>\$ 553,430</b>	<b>\$ 503,591</b>	<b>\$ 599,406</b>	<b>\$ 599,406</b>

**MEDFORD WATER COMMISSION  
Fiscal Year 2023-24  
DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Expenses**



**Contract Services - \$439,600**

US Cubed, Day Wireless, Asphalt, Sawcutting, and Patching, Sensus AMI Gallon Conversion, Weed Control, Parts Fabrication Tree Service; Landscape; Dive Services; Misc. Engineering

**Other - \$1,057,290**

Chemicals, Electricity, Fees & Permits, Inventory, Materials & Supplies, Non-Stock Materials, Property Insurance, Software Maintenance, Storm Drain & Street Fees and Telephone.

**Labor Expense - \$2,801,592**

Regular and Overtime Hours.

**Vehicle Expense - \$415,507**

Various Service Vehicles / Equipment.

**\$4,713,989**

**Total Distribution Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution - Service Center Control Equipment</b>							<b>\$ 281,774</b>
<i>Project: DI-24-641CE</i>							
01-641-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-641-6200-00	Contract Services Expense	19,116	16,931	25,000	20,000	25,000	
	● US Cubed; Day Wireless						
01-641-6420-00	Labor Expense	78,528	106,198	118,167	134,357	199,689	
01-641-6421-00	Labor Expense - OT	42,056	44,911	52,753	53,102	37,826	
01-641-6490-00	Materials and Supplies	4,626	395	7,500	4,000	2,000	
01-641-6690-00	Small Tools	-	-	-	402	450	
01-641-6710-00	Software Purchase	-	-	-	3,826	-	
01-641-6715-00	Software Maintenance	5,433	5,410	8,500	1,900	7,000	
01-641-6750-00	Telephone	1,723	1,789	1,900	4,214	1,950	
01-641-6810-00	Vehicle Expense	255	5,398	6,205	4,214	7,859	
<b>Distribution - Service Lines</b>							<b>\$ 656,890</b>
<i>Project: DI-24-642SL</i>							
01-642-6130-00	Chemicals - Other	6,498	3,038	4,000	1,000	4,000	
01-642-6200-00	Contract Services Expense	29,196	42,294	40,000	40,000	38,000	
	● Asphalt, Sawcutting, and Patching						
01-642-6312-00	Fees and Permits	948	816	900	2,250	2,000	
01-642-6403-00	Inventory	71,899	46,156	65,000	70,000	110,000	
01-642-6420-00	Labor Expense	244,169	276,617	366,717	385,096	353,912	
01-642-6421-00	Labor Expense - OT	17,406	32,345	25,201	22,053	41,413	
01-642-6490-00	Materials and Supplies	27,873	25,264	25,000	25,000	24,000	
01-642-6690-00	Small Tools	-	-	-	4,000	4,500	
01-642-6770-00	Temporary Labor	770	722	-	1,500	-	
01-642-6810-00	Vehicle Expense	48,562	69,340	57,743	94,854	79,066	
01-642-7000-00	Loss on Disposal of Assets		852				
<b>Distribution - Hydrant Operations</b>							<b>\$ 180,420</b>
<i>Project: DI-24-643OP</i>							
01-643-6120-00	Chemicals - Dechlorination	-	-	750	500	500	
01-643-6200-00	Contract Services Expense	24,559	25,003	26,000	16,000	25,000	
	● Asphalt, Sawcutting, and Patching						
01-643-6312-00	Fees and Permits	418	66	500	300	500	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution - Hydrants Operations</b>							
<i>Project: DI-24-643OP</i>							
01-643-6403-00	Inventory	7,917	6,576	12,000	10,000	10,000	
01-643-6420-00	Labor Expense	124,009	33,393	295,349	78,196	126,873	
01-643-6421-00	Labor Expense - OT	1,064	2,966	3,627	2,455	5,701	
01-643-6490-00	Materials and Supplies	2,919	1,079	3,500	15,000	2,500	
01-643-6560-00	Nonstock Material Expense	2,201	-	-	500	-	
01-643-6770-00	Temporary Labor	133	479	1,000	1,000	-	
01-643-6810-00	Vehicle Expense	10,753	3,609	10,826	13,334	9,347	
01-643-7000-00	Loss on Disposal of Assets	-	1,806	-	-	-	
<b>Distribution - Mains</b>							<b>\$ 620,167</b>
<i>Project: DI-24-644MA</i>							
01-644-6100-00	Chemicals - Chlorine	-	569	1,500	200	1,000	
01-644-6120-00	Chemicals - Dechlorination	-	-	500	2,500	2,500	
01-644-6130-00	Chemicals - Other	840	560	500	1,500	1,500	
01-644-6200-00	Contract Services Expense	51,840	72,800	60,000	60,000	65,000	
	● Paving and Sawcutting						
01-644-6312-00	Fees and Permits	896	3,301	5,000	3,000	3,500	
01-644-6403-00	Inventory	6,142	9,191	9,000	10,000	10,000	
01-644-6420-00	Labor Expense	142,879	221,809	440,793	207,738	297,318	
01-644-6421-00	Labor Expense - OT	30,684	92,826	42,506	63,656	125,840	
01-644-6490-00	Materials and Supplies	29,063	28,024	28,000	30,000	28,000	
01-644-6540-00	Miscellaneous	-	100	250	250	500	
01-644-6690-00	Small Tools	-	-	-	3,500	3,500	
01-644-6770-00	Temporary Labor	367	984	6,400	5,000	-	
01-644-6810-00	Vehicle Expense	38,621	86,027	54,424	68,709	81,509	
01-644-7000-00	Gain/Loss on Disposal of Fixed Assets	5,672	11,764	-	125,000	-	
<b>Distribution - Meters</b>							<b>\$ 1,167,110</b>
<i>Project: DI-24-645ME</i>							
01-645-6200-00	Contract Services Expense	5,460	320	22,500	22,500	7,500	
	● Sensus AMI Gallon Conversion; Weed Control; Parts Fabrication						
01-645-6312-00	Fees and Permits	200	-	-	360	250	
01-645-6385-00	Insurance - Property	-	-	-	152	-	
01-645-6403-00	Inventory	349,863	222,204	443,000	455,000	525,000	



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distribution - Meters</b>							
<i>Project: DI-24-645ME</i>							
01-645-6420-00	Labor Expense	288,622	225,724	530,857	519,335	487,896	
01-645-6421-00	Labor Expense - OT	2,652	3,316	12,254	7,571	13,293	
01-645-6490-00	Materials and Supplies	32,614	9,400	28,000	11,000	28,000	
01-645-6540-00	Miscellaneous	-	48	-	-	-	
01-645-6560-00	Nonstock Material Expense	-	-	-	28,400	18,000	
01-645-6690-00	Small Tools	-	-	-	1,010	1,500	
01-645-6770-00	Temporary Labor	10,410	37,957	35,000	34,000	25,500	
01-645-6810-00	Vehicle Expense	27,267	17,182	29,956	67,523	60,171	
01-645-7000-00	Loss on Disposal of Assets	-	464	-	-	-	
<b>Distribution - Reservoirs</b>							<b>\$ 273,700</b>
<i>Project: DI-24-646RE</i>							
01-646-6120-00	Chemicals - Dechlorination	13,920	10,107	15,000	15,500	15,000	
01-646-6200-00	Contract Services Expense	17,717	43,797	63,000	50,000	71,800	
	● Tree Service; Landscape; Dive Services; Weed Control						
01-646-6280-00	Electricity	2,666	2,666	3,000	3,500	3,000	
01-646-6385-00	Insurance - Property	19,861	21,765	22,700	22,700	22,700	
01-646-6420-00	Labor Expense	92,153	58,968	95,043	64,963	123,112	
01-646-6421-00	Labor Expense - OT	5,659	2,128	3,437	6,449	11,412	
01-646-6490-00	Materials and Supplies	3,413	13,164	11,000	7,500	9,500	
01-646-6540-00	Miscellaneous	748	755	500	1,000	250	
01-646-6690-00	Small Tools	-	-	-	275	300	
01-646-6730-00	Storm Drain	6,999	7,653	7,400	7,400	8,650	
01-646-6770-00	Temporary Labor	1,326	37	-	263	-	
01-646-6810-00	Vehicle Expense	1,673	10,625	3,652	7,021	4,777	
01-646-6820-00	Water Expense	-	3,273	-	5,040	3,200	
<b>Distributions - Valves</b>							<b>\$ 1,124,274</b>
<i>Project: DI-24-647VA</i>							
01-647-6200-00	Contract Services Expense	49,692	74,982	40,000	75,000	57,000	
	● Paving and Sawcutting						
01-647-6312-00	Fees and Permits	1,026	480	1,000	1,000	1,500	
01-647-6403-00	Inventory	22,594	38,225	37,000	45,000	42,000	
01-647-6420-00	Labor Expense	518,380	675,744	517,877	686,909	760,295	

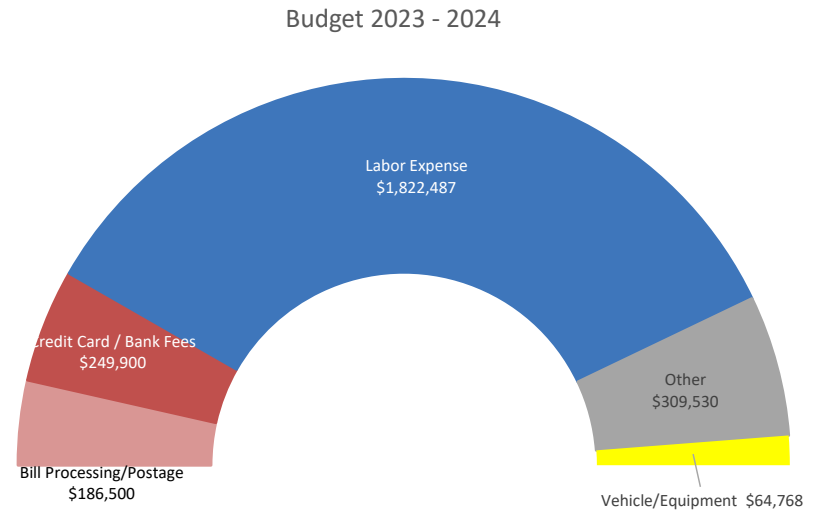
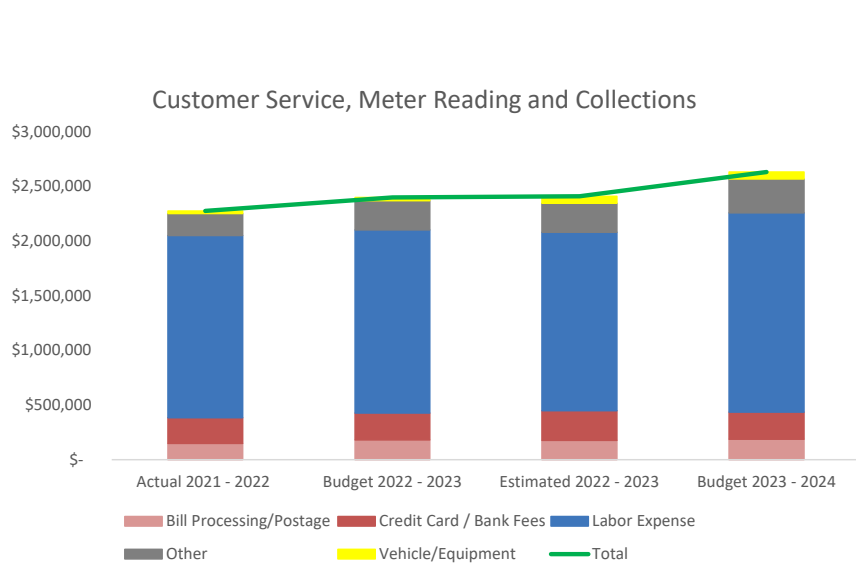
**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Distribution Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Distributions - Valves</b>							
<i>Project: DI-24-647VA</i>							
01-647-6421-00	Labor Expense - OT	36,517	23,958	33,676	61,030	79,624	
01-647-6490-00	Materials and Supplies	4,680	20,691	9,000	15,000	9,000	
01-647-6540-00	Miscellaneous	191	-	500	500	500	
01-647-6690-00	Small Tools	-	-	-	3,000	3,500	
01-647-6770-00	Temporary Labor	13,031	3,389	5,000	9,000	-	
01-647-6810-00	Vehicle Expense	107,089	145,444	114,475	172,991	170,855	
<b>Distributions - Sample Stations</b>							<b>\$ 16,870</b>
<i>Project: DI-24-648SS</i>							
01-648-6200-00	Contract Services Expense	-	-	200	100	300	
	• Miscellaneous						
01-648-6403-00	Inventory	-	-	200	100	1,500	
01-648-6420-00	Labor Expense	6,103	5,684	7,745	8,874	12,464	
01-648-6421-00	Labor Expense - OT	-	-	-	-	-	
01-648-6490-00	Materials and Supplies	377	201	1,500	8,000	1,500	
01-648-6770-00	Temporary Labor	265	-	-	-	-	
01-648-6810-00	Vehicle Expense	1,768	590	2,139	1,013	1,106	
<b>Distribution - Cross Connection Control</b>							<b>\$ 209,139</b>
<i>Project: DI-24-650CC</i>							
01-650-6200-00	Contract Services Expense	112,556	119,777	150,000	150,000	150,000	
	• Annual Backflow Testing						
01-650-6420-00	Labor Expense	20,668	23,706	41,276	141,691	56,281	
01-650-6421-00	Labor Expense - OT	-	-	-	-	-	
01-650-6490-00	Materials and Supplies	965	627	2,000	2,500	2,040	
01-650-6540-00	Miscellaneous	-	-	-	271	-	
01-650-6810-00	Vehicle Expense	5,903	5,063	11,535	1,193	818	
<b>Distribution - Fire Service</b>							<b>\$ 183,644</b>
<i>Project: DI-24-651FS</i>							
01-651-6403-00	Inventory	-	-	-	-	115,000	
01-651-6420-00	Labor Expense	-	-	-	-	68,644	
<b>Totals</b>		<b>\$ 2,865,060</b>	<b>\$ 3,111,521</b>	<b>\$ 4,108,430</b>	<b>\$ 4,311,738</b>	<b>\$ 4,713,989</b>	<b>\$ 4,713,989</b>

**MEDFORD WATER COMMISSION  
Fiscal Year 2023-24  
DETAIL BUDGET - OPERATING EXPENSES**

**Customer Service, Collection and Meter Reading Expenses**



**Bill Processing/Postage - \$186,500**  
Bill Printing and Mailing.

**Credit Card/Bank Fees - \$249,900**  
Bank Fees and Credit Card Processing Fees.

**Other - \$309,530**  
Bad Debt Expense, Computer Hardware Maintenance, CCR, Newsletter, Courier Expense, Emergency Payment Assistance, Maintenance & Equipment, Materials & Supplies, Printing, Software Maintenance.

**Labor Expense - \$1,822,487**  
Regular & Overtime Hours – Meter Turn-Ons, Turn-Offs and Collections.

**Vehicle Expense - \$64,768**  
Various Service Vehicles / Equipment.

**\$2,633,185**  
**Total Customer Service Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Customer Service, Collection and Meter Reading Expenses**

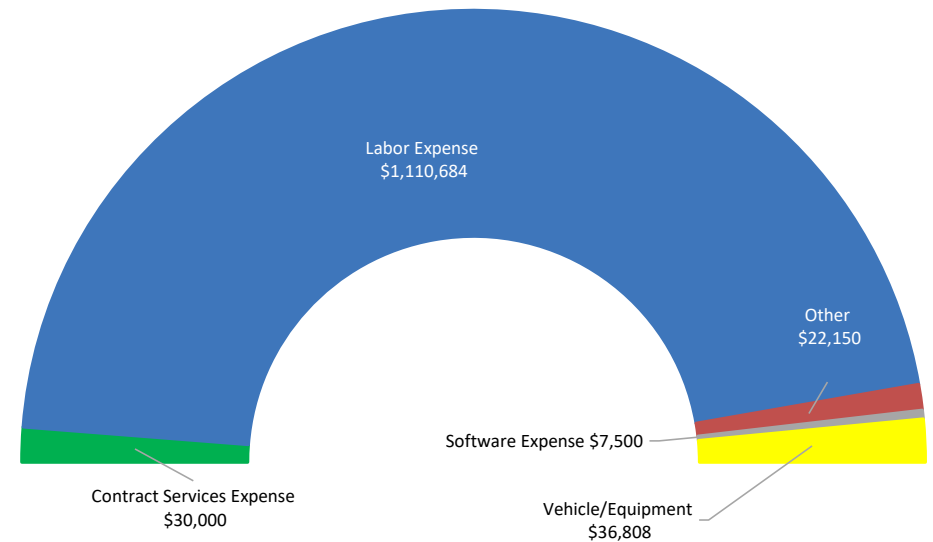
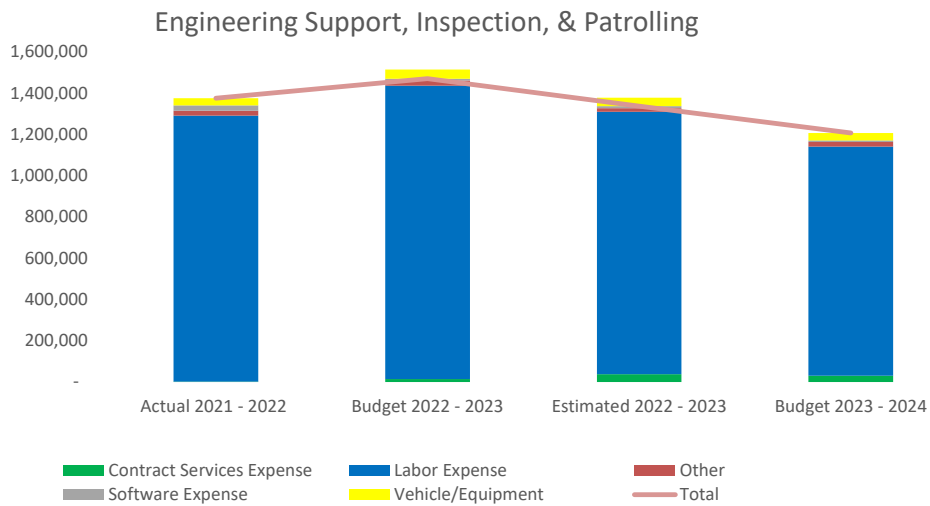
Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Customer Service</b>							<b>\$ 1,825,911</b>
<i>Project: MWC-24-761CS</i>							
01-761-6010-00	Answering Service	3,692	2,884	4,000	3,800	4,080	
01-761-6020-00	Bad Debt Expense	784	805	15,000	15,000	15,000	
01-761-6030-00	Bank Fees	206,344	235,336	245,000	270,656	249,900	
01-761-6040-00	Bill Processing/Outsource	35,764	37,856	45,000	44,999	45,000	
01-761-6060-00	Cash Short	(0)	(1)	-	15	-	
01-761-6070-00	Newsletter & Misc. Info	-	14,746	16,000	16,000	11,000	
01-761-6170-00	Computer Hardware Purchase	-	3,065	-	-	-	
01-761-6175-00	Computer Hardware Maintenance	1,117	1,073	2,000	1,000	2,000	
01-761-6210-00	Courier Expense	1,663	4,673	5,500	4,800	5,500	
01-761-6290-00	Emergency Payment Assistance	765	25,000	10,000	8,972	15,000	
01-761-6300-00	Envelopes and Bill Insertion	6,018	4,704	12,000	17,500	8,000	
01-761-6420-00	Labor Expense	1,111,419	875,769	1,218,582	865,763	1,084,731	
01-761-6421-00	Labor Expense - OT	4,999	27	-	512	-	
01-761-6480-00	Maintenance - Equipment	1,619	653	1,500	1,000	1,500	
01-761-6490-00	Materials and Supplies	-	560	1,000	500	1,000	
01-761-6540-00	Miscellaneous	387	114	500	500	500	
01-761-6620-00	Postage	137,069	144,702	170,000	160,000	178,500	
01-761-6630-00	Printing	707	-	1,200	1,000	1,200	
01-761-6715-00	Software Maintenance	117,551	101,852	161,500	161,500	200,000	
01-761-6770-00	Temporary Labor	-	-	-	209	-	
01-761-6870-00	Website Expense	-	-	-	-	3,000	
<b>Meter Reading</b>							<b>\$ 807,273</b>
<i>Project: MWC-24-762MR</i>							
01-762-6400-00	Internet	-	-	-	-	-	
01-762-6420-00	Labor Expense	645,648	768,574	437,853	739,530	737,755	
01-762-6421-00	Labor Expense - OT	20,040	23,618	20,955	27,806	-	
01-762-6490-00	Materials and Supplies	1,275	1,078	4,000	4,000	4,000	
01-762-6660-00	Property Tax	-	577	-	593	600	
01-762-6690-00	Small Tools	-	-	-	150	150	
01-762-6770-00	Temporary Labor	-	4,881	-	1,066	-	
01-762-6810-00	Vehicle Expense	24,518	24,691	29,009	64,602	64,768	
<b>Totals</b>		<b>\$ 2,321,377</b>	<b>\$ 2,277,236</b>	<b>\$ 2,400,600</b>	<b>\$ 2,411,473</b>	<b>\$ 2,633,185</b>	<b>\$ 2,633,185</b>



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Engineering Support, Inspection, & Patrolling Expense Summary**

Budget 2023 - 2024



**Contract Services - \$30,000**  
 Consultant Support.

**Vehicle/Equipment - \$36,808**  
 Various Service Vehicles / Equipment

**Labor Expense - \$1,110,684**  
 Regular and Overtime Hours.

**Other - \$22,150**  
 Locates, Materials & Supplies, Miscellaneous,  
 and Recording Fees.

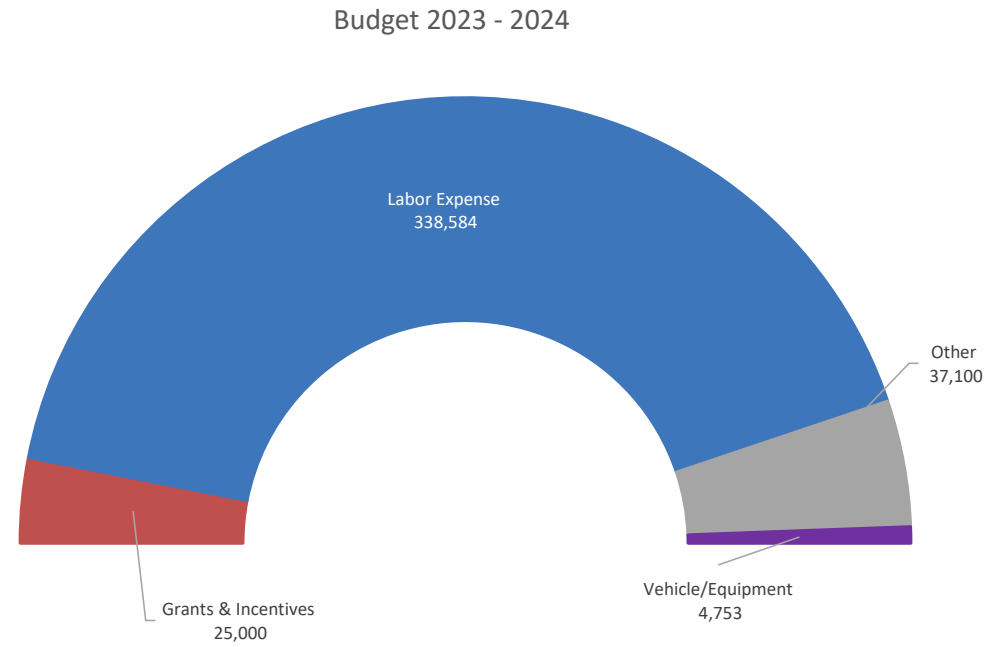
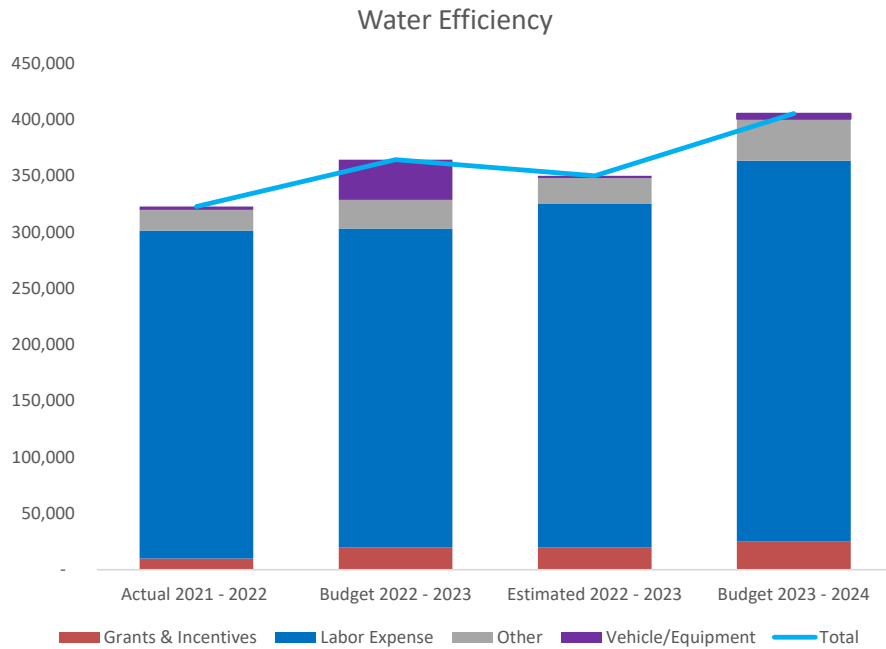
**Software Expense - \$7,500**  
 Software Maintenance.

**\$1,207,142**

**Total Engineering Support ,  
 Inspection, & Patrolling Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Water Efficiency Expense Summary**



**Grants and Incentives - \$25,000**  
 Regular and Overtime Hours.

**Labor Expense - \$338,584**  
 Regular and Overtime Hours.

**Vehicle & Equipment - \$4,753**  
 Service Vehicles.

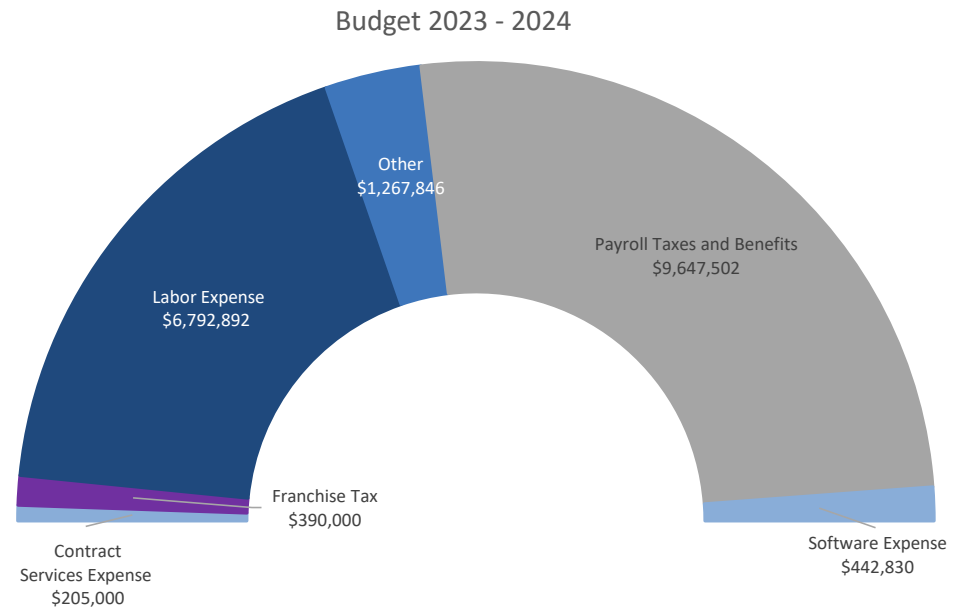
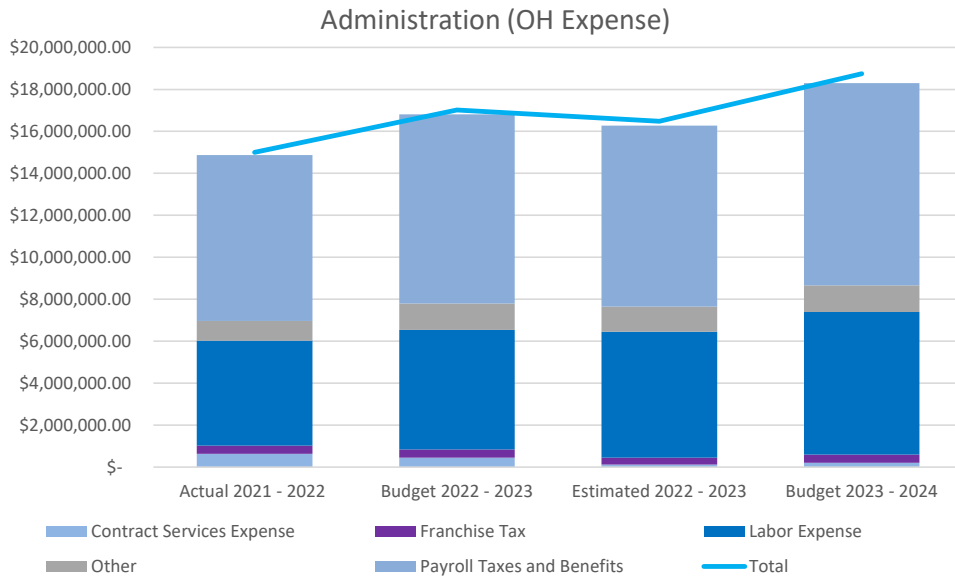
**Other - \$37,100**  
 Locates, Materials & Supplies, Miscellaneous,  
 Recording Fees and Software Maintenance.

**\$405,437**

**Total Water Efficiency Expense**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**



**Administration Home/Clearing**

**Franchise Tax - \$390,000**

Franchise Tax Payments To The City Of Medford

**Payroll Taxes & Benefits - \$9,647,502**

**Software Expense - \$442,830**

**Contract Services - \$205,000**

**Labor Expense - \$6,792,892**

Regular & Overtime Hours.

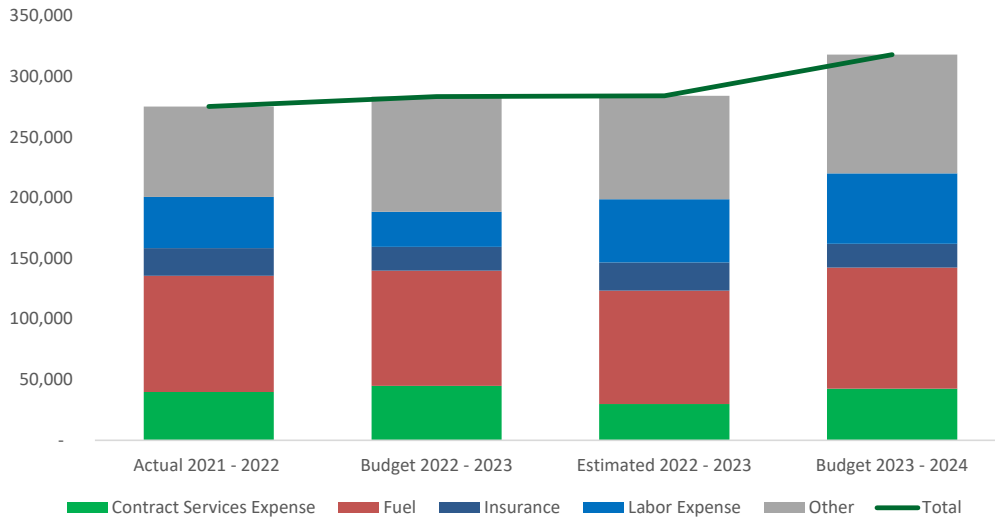
**Other - \$1,267,846**

Advertising, Amortization, Answering Service, Audits & Accounting, Bank Fees, Benefits, Board & Commissioner, City Recorder, Computer Expense, Water Efficiency Grants & Incentives, Contract Services, Dues & Subscriptions, Electricity, Freight, Garbage, Grants, Internet, Investments, Janitorial, Landscaping, Legal, Materials & Supplies, Meeting Expense, Miscellaneous, Professional License, Safety Equipment, Safety Program, Small Tools, Storm Drain & Street Fees, Telephone, Training, Uniforms, Vacation/Comp-Time, Vehicle Expense, Website And Wellness Program.

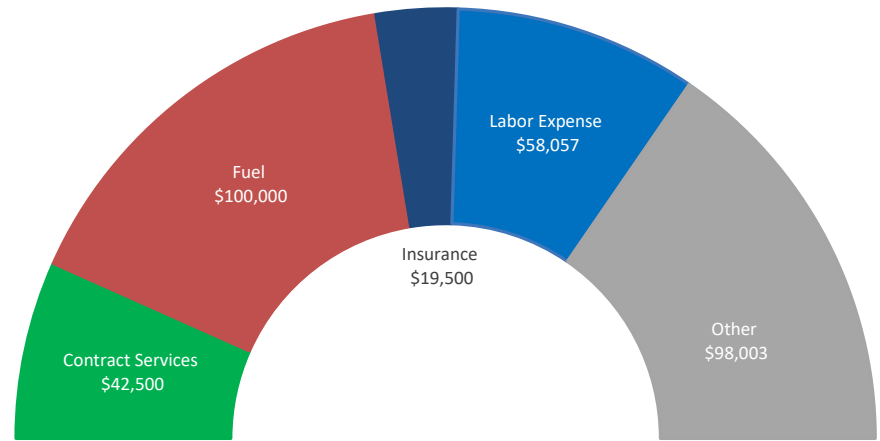
**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Transportation and Fleet/Clearing Expense Summary**

Fleet - Vehicles and Equipment



Budget 22-23



**Transportation and Fleet Clearing**

**Contract Services - \$42,500**  
 Fleet Maintenance for the City of Medford.

**Fuel - \$100,000**  
 Fuel for Small Equipment.

**Insurance - \$19,500**  
 Auto and Equipment.

**Labor Expense - \$58,057**  
 Regular and Overtime Hours.

**Other - \$98,003**  
 Materials & Supplies.



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Robert A. Duff Water Treatment Plant (Clearing/Home Account)</b>							<b>0</b>
<i>Project: MWC-24-710RR</i>							
01-710-6000-00	Advertising & Communication	1,495	2,775	2,850	5,042	5,890	
01-710-6005-00	Amortization Expense	21,595	-	20,015	20,015	20,015	
01-710-6015-00	Audits and Accounting	4,491	6,529	7,600	8,623	7,600	
01-710-6030-00	Bank Fees	-	-	-	-	950	
01-710-6050-00	Board/Commissioner Expense	-	-	190	1,747	2,850	
01-710-6065-00	Cafeteria Expense	357	508	475	1,860	295	
01-710-6080-00	Cell Phone Expense	-	-	-	-	500	
01-710-6170-00	Computer Hardware Purchase	966	6,440	8,000	11,877	5,200	
01-710-6175-00	Computer Hardware Maintenance	1,178	4,860	4,000	3,946	27,860	
01-710-6200-00	Contract Services Expense	44,946	153,601	85,500	22,319	38,950	
	● Rate Setting, Long Term Planning, Legal, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-710-6215-00	Damages	-	-	4,750	33	4,940	
01-710-6225-00	Deferred Compensation	-	-	-	76	-	
01-710-6230-00	Dental Insurance	20,253	22,643	20,709	24,498	22,098	
01-710-6245-00	Disability Expense	3,772	4,104	3,800	4,334	4,437	
01-710-6250-00	Dues and Subscriptions	4,544	5,473	6,120	4,910	4,600	
01-710-6325-00	Franchise Fee	59,107	77,765	74,100	63,829	74,100	
01-710-6390-00	Insurance - Workers Comp	10,770	7,395	33,056	6,500	7,504	
01-710-6395-00	Insurance - General Liability	60,704	24,498	31,350	26,255	30,457	
01-710-6400-00	Internet	566	15,200	58,000	40,000	67,800	
01-710-6405-00	Investment Expense	1,710	2,656	2,500	4,800	3,040	
01-710-6410-00	Janitorial	779	907	1,000	1,022	1,200	
01-710-6420-00	Labor Expense	487,592	1,318,175	1,605,082	1,506,056	1,056,198	
01-710-6421-00	Labor Expense - OT	26,139	2,681	-	28,931	1,788	
01-710-6455-00	Legal	4,442	5,951	4,750	8,187	7,220	
01-710-6460-00	Life Insurance	990	1,005	1,090	1,317	1,193	
01-710-6490-00	Materials and Supplies	1,067	19	1,000	-	1,020	
01-710-6520-00	Medical Insurance	205,673	279,519	255,503	300,904	294,792	
01-710-6530-00	Medicare	13,894	15,029	15,977	15,584	16,220	
01-710-6535-00	Meeting Expense	274	822	1,500	19	1,530	
01-710-6540-00	Miscellaneous	2,400	3	2,000	172	2,040	
01-710-6555-00	Network	7,291	7,898	7,245	7,845	7,372	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Robert A. Duff Water Treatment Plant (Clearing/Home Account)</b>							
<i>Project: MWC-24-710RR</i>							
01-710-6568-00	Occupational Health	291	936	1,000	142	1,440	
01-710-6570-00	Office Equipment	1,677	2,948	1,200	4,223	3,700	
01-710-6580-00	Office Supplies	2,070	1,522	1,500	1,627	1,500	
01-710-6595-00	Payroll Expense	942,514	1,027,556	1,101,862	1,116,819	1,118,592	
01-710-6600-00	PERS Retirement	138,093	153,216	179,689	159,638	180,984	
01-710-6620-00	Postage	49	-	-	17	15	
01-710-6630-00	Printing	-	-	-	100	-	
01-710-6640-00	Professional License	1,187	1,020	2,000	800	2,550	
01-710-6650-00	Propane	6,047	-	-	-	-	
01-710-6680-00	Safety Equipment/Expense	1,732	2,272	3,000	6,000	3,060	
01-710-6685-00	Safety Program	706	846	1,000	2,500	2,500	
01-710-6690-00	Small Tools	85	-	500	400	500	
01-710-6700-00	Social Security	55,440	64,261	68,315	66,635	69,353	
01-710-6710-00	Software Purchase	1,287	300	8,700	6,800	15,110	
01-710-6715-00	Software Maintenance	22,898	23,502	35,020	35,020	74,950	
01-710-6720-00	Special Events	1,422	5,119	2,850	3,950	3,401	
01-710-6750-00	Telephone	-	211	-	725	1,900	
01-710-6770-00	Temporary Labor	3,162	-	-	-	-	
01-710-6780-00	Training	1,700	15,967	12,000	13,000	12,360	
01-710-6783-00	Travel	-	-	-	12,000	-	
01-710-6790-00	Uniforms	-	1,943	1,000	2,200	1,040	
01-710-6795-00	Vacation / Comp Time	46,150	(19,106)	15,000	1,697	15,600	
01-710-6805-00	Veba	29,225	26,710	35,927	35,068	30,087	
01-710-6810-00	Vehicle Expense	1,208	1,468	704	426	2,301	
01-710-6870-00	Website	274	430	475	850	1,672	
01-710-6890-00	Wellness Program	178	325	780	2,000	296	
01-710-8000-00	Labor Clearing	(812,371)	(822,759)	(942,939)	(848,883)	(936,553)	
01-710-8001-00	Overhead Clearing	(1,470,806)	(2,148,931)	(2,787,745)	(2,651,227)	(2,326,012)	
<b>Service Center (Clearing/Home Account)</b>							
<i>Project: MWC-24-730SC</i>							
01-730-6000-00	Advertising & Communication	1,930	4,257	5,780	9,169	10,540	
01-730-6005-00	Amortization Expense	38,975	-	35,816	35,816	35,816	
01-730-6010-00	Answering Service	-	-	-	3,800	-	
01-730-6015-00	Audits and Accounting	8,745	11,752	13,600	15,430	13,600	

**0**

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Service Center (Clearing/Home Account)</b>							
<i>Project: MWC-24-730SC</i>							
01-730-6030-00	Bank Fees	-	-	-	-	1,700	
01-730-6050-00	Board/Commissioner Expense	-	-	340	3,125	5,100	
01-730-6065-00	Cafeteria Expense	752	914	850	2,182	527	
01-730-6080-00	Cell Phone Expense	-	-	14,000	-	14,800	
01-730-6170-00	Computer Hardware Purchase	5,672	4,618	50,800	28,000	9,620	
01-730-6175-00	Computer Hardware Maintenance	2,180	1,406	7,400	3,885	45,066	
01-730-6200-00	Contract Services Expense	92,433	218,220	153,000	40,071	69,700	
	● Rate Setting, Long Term Planning, Legal, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-730-6215-00	Damages	619	-	8,500	59	8,840	
01-730-6225-00	Deferred Compensation	-	-	-	136	-	
01-730-6230-00	Dental Insurance	37,089	34,459	39,882	35,976	39,429	
01-730-6245-00	Disability Expense	6,294	5,819	6,300	7,513	8,467	
01-730-6250-00	Dues and Subscriptions	8,622	7,876	7,400	8,731	9,000	
01-730-6280-00	Electricity	15,395	12,444	15,000	13,912	17,200	
01-730-6325-00	Franchise Fee	115,103	139,977	132,600	114,220	132,600	
01-730-6330-00	Freight Expense	479	441	500	-	510	
01-730-6345-00	Garbage	3,304	3,467	3,400	3,200	3,468	
01-730-6385-00	Insurance - Property	1,609	5,539	1,840	1,840	2,290	
01-730-6390-00	Insurance - Workers Comp	19,938	14,808	59,332	15,000	8,166	
01-730-6395-00	Insurance - General Liability	40,482	48,210	56,100	47,258	54,502	
01-730-6397-00	Insurance - Paid Leave Oregon	-	-	-	-	-	
01-730-6400-00	Internet	7,084	8,333	22,000	18,000	14,000	
01-730-6403-00	Inventory	108	-	-	-	-	
01-730-6404-00	Inventory	(6,207)	(6,590)	-	6,000	-	
01-730-6405-00	Investment Expense	3,330	4,781	4,500	8,640	5,440	
01-730-6410-00	Janitorial	32,829	33,607	33,000	35,374	40,000	
01-730-6420-00	Labor Expense	947,964	2,234,604	2,427,139	2,678,639	3,042,092	
01-730-6421-00	Labor Expense - OT	19,087	7,032	2,484	9,771	37,405	
01-730-6450-00	Landscaping Expense	3,305	3,361	3,300	3,536	3,780	
01-730-6455-00	Legal	8,619	9,726	8,500	14,651	12,920	
01-730-6460-00	Life Insurance	2,033	1,721	2,080	2,343	2,295	
01-730-6490-00	Materials and Supplies	17,399	21,170	18,000	29,001	21,158	
01-730-6520-00	Medical Insurance	430,646	414,733	472,989	461,271	517,344	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Service Center (Clearing/Home Account)</b>							
<i>Project: MWC-24-730SC</i>							
01-730-6530-00	Medicare	24,228	24,549	28,677	27,051	31,017	
01-730-6535-00	Meeting Expense	-	352	400	35	408	
01-730-6540-00	Miscellaneous	611	912	750	434	765	
01-730-6550-00	Natural Gas	6,118	6,011	6,000	9,239	9,500	
01-730-6555-00	Network	14,199	14,062	12,965	13,965	13,192	
01-730-6565-00	Obsolescence	-	1,282	-	7,000	2,000	
01-730-6568-00	Occupational Health	2,468	3,128	5,000	4,743	5,920	
01-730-6570-00	Office Equipment	2,200	2,035	2,200	1,904	2,244	
01-730-6580-00	Office Supplies	1,689	1,345	2,800	2,200	3,200	
01-730-6595-00	Payroll Expense	1,707,835	1,730,848	1,902,731	1,930,224	2,064,134	
01-730-6600-00	PERS Retirement	304,159	306,995	367,833	338,336	388,820	
01-730-6620-00	Postage	96	49	-	419	300	
01-730-6630-00	Printing	80	50	-	150	-	
01-730-6640-00	Professional License	-	-	800	500	1,040	
01-730-6680-00	Safety Equipment/Expense	6,494	11,829	10,000	19,000	12,000	
01-730-6685-00	Safety Program	1,027	6,589	1,500	3,000	2,500	
01-730-6690-00	Small Tools	23,313	20,182	23,000	23,000	8,000	
01-730-6700-00	Social Security	100,677	104,969	122,619	115,668	132,626	
01-730-6710-00	Software Purchase	2,507	1,762	16,095	12,580	27,950	
01-730-6715-00	Software Maintenance	39,954	39,868	60,162	60,162	135,650	
01-730-6720-00	Special Events	3,309	7,860	5,100	8,612	6,086	
01-730-6730-00	Storm Drain	5,839	6,325	6,300	5,954	6,950	
01-730-6750-00	Telephone	10,011	13,258	10,000	16,559	3,400	
01-730-6770-00	Temporary Labor	1,072	1,034	-	7,000	2,000	
01-730-6780-00	Training	11,382	5,124	22,500	36,500	23,175	
01-730-6783-00	Travel	-	-	-	15	-	
01-730-6790-00	Uniforms	16,400	19,674	19,000	20,500	19,800	
01-730-6795-00	Vacation / Comp Time	67,619	(14,483)	15,000	(52,257)	15,600	
01-730-6805-00	Veba	35,550	48,287	66,593	46,516	53,839	
01-730-6810-00	Vehicle Expense	27,503	12,282	15,931	13,132	10,204	
01-730-6870-00	Website	533	779	850	1,175	2,992	
01-730-6890-00	Wellness Program	347	588	1,500	3,793	1,890	
01-730-8000-00	Labor Clearing	(1,415,358)	(1,349,306)	(1,692,481)	(1,505,663)	(1,877,184)	
01-730-8001-00	Overhead Clearing	(2,919,594)	(3,795,327)	(4,644,257)	(4,414,888)	(5,297,393)	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Lausman Annex (Clearing/Home Account)</b>							<b>0</b>
<i>Project: MWC-24-760AX</i>							
01-760-6000-00	Advertising & Communication	9,130	19,988	7,990	15,220	14,570	
01-760-6005-00	Amortization Expense	44,770	-	49,510	49,510	49,510	
01-760-6015-00	Audits and Accounting	10,749	14,714	18,800	21,330	18,800	
01-760-6030-00	Bank Fees	9,163	7,707	10,000	3,363	2,350	
01-760-6050-00	Board/Commissioner Expense	-	-	470	4,320	7,050	
01-760-6060-00	Cash Short	14	-	-	-	-	
01-760-6065-00	Cafeteria Expense	1,018	2,995	1,175	2,536	729	
01-760-6080-00	Cell Phone Expense	-	-	2,000	-	2,000	
01-760-6165-00	Commissioners Expense	959	854	-	-	5,000	
01-760-6170-00	Computer Hardware Purchase	23,883	32,583	47,200	32,300	11,180	
01-760-6175-00	Computer Hardware Maintenance	4,093	2,352	8,600	8,028	52,374	
01-760-6200-00	Contract Services Expense	147,126	267,605	211,500	56,441	96,350	
	● Rate Setting, Long Term Planning, Legal, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-760-6213-00	Credit Card Processing Fees	431	200	400	159	400	
01-760-6215-00	Damages	-	-	11,750	81	12,220	
01-760-6225-00	Deferred Compensation	15,263	10,724	12,000	11,535	12,578	
01-760-6230-00	Dental Insurance	41,661	41,624	56,062	39,787	49,845	
01-760-6245-00	Disability Expense	7,841	7,281	8,000	10,275	11,578	
01-760-6250-00	Dues and Subscriptions	19,501	15,745	25,000	23,860	23,000	
01-760-6280-00	Electricity	19,773	20,003	25,000	20,151	25,500	
01-760-6325-00	Franchise Fee	136,879	171,083	183,300	157,892	183,300	
01-760-6330-00	Freight Expense	296	-	1,000	-	1,020	
01-760-6385-00	Insurance - Property	355	376	410	410	510	
01-760-6390-00	Insurance - Workers Comp	23,260	16,817	12,571	14,000	14,393	
01-760-6395-00	Insurance - General Liability	48,141	59,039	77,550	57,760	75,341	
01-760-6400-00	Internet	13,894	26,324	15,000	34,000	15,000	
01-760-6405-00	Investment Expense	8,210	5,813	8,000	10,560	7,520	
01-760-6410-00	Janitorial	32,070	32,360	33,000	34,020	36,000	
01-760-6420-00	Labor Expense	571,861	1,427,034	1,666,394	1,769,966	2,653,652	
01-760-6421-00	Labor Expense - OT	9,049	3,551	-	4,408	1,758	



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2020 - 2021</b>	<b>Actual 2021 - 2022</b>	<b>Budgeted 2022 - 2023</b>	<b>Estimated 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget Totals 2023 - 2024</b>
<b>Lausman Annex (Clearing/Home Account)</b>							
<i>Project: MWC-24-760AX</i>							
01-760-6450-00	Landscaping Expense	3,727	3,791	3,500	3,988	4,200	
01-760-6455-00	Legal	10,321	19,387	11,750	23,554	17,860	
01-760-6460-00	Life Insurance	2,402	2,489	2,890	3,372	3,060	
01-760-6490-00	Materials and Supplies	734	325	1,000	-	1,030	
01-760-6500-00	Meals	-	269	-	842	850	
01-760-6520-00	Medical Insurance	504,000	521,111	664,921	536,690	676,460	
01-760-6530-00	Medicare	30,599	34,576	39,699	38,074	43,694	
01-760-6535-00	Meeting Expense	87	3,436	6,500	1,112	6,630	
01-760-6540-00	Miscellaneous	1,491	2,403	1,000	1,443	1,020	
01-760-6550-00	Natural Gas	7,870	12,039	9,970	9,723	10,400	
01-760-6555-00	Network	16,885	17,186	17,922	19,322	18,236	
01-760-6568-00	Occupational Health	317	974	2,500	937	3,500	
01-760-6570-00	Office Equipment	4,903	11,754	6,500	18,156	6,630	
01-760-6580-00	Office Supplies	6,900	6,444	10,200	9,537	10,000	
01-760-6595-00	Payroll Expense	2,157,952	2,479,856	2,812,848	2,635,190	3,088,391	
01-760-6600-00	PERS Retirement	291,031	358,161	430,498	418,477	489,295	
01-760-6620-00	Postage	1,145	270	2,000	188	800	
01-760-6630-00	Printing	428	1,337	1,000	924	1,020	
01-760-6640-00	Professional License	38	335	500	2,000	1,175	
01-760-6680-00	Safety Equipment/Expense	2,562	1,155	250	250	300	
01-760-6685-00	Safety Program	(9,608)	2,750	2,000	6,400	4,000	
01-760-6700-00	Social Security	134,062	144,478	169,747	157,967	186,830	
01-760-6710-00	Software Purchase	4,717	3,008	18,705	14,620	32,480	
01-760-6715-00	Software Maintenance	54,104	60,879	71,718	80,000	156,690	
01-760-6720-00	Special Events	7,752	12,192	7,050	12,510	8,413	
01-760-6730-00	Storm Drain	3,684	3,991	4,150	3,757	4,300	
01-760-6750-00	Telephone	5,023	5,420	5,000	4,000	4,700	
01-760-6770-00	Temporary Labor	4,980	14,661	15,000	15,000	10,000	
01-760-6780-00	Training	3,587	21,765	30,600	16,324	31,518	
01-760-6783-00	Travel	-	2,332	-	20	3,300	
01-760-6790-00	Uniforms	361	2,088	500	2,155	1,500	
01-760-6795-00	Vacation / Comp Time	10,287	8,021	15,000	53,661	15,450	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Lausman Annex (Clearing/Home Account)</b>							
<i>Project: MWC-24-760AX</i>							
01-760-6805-00	Veba	98,551	71,386	88,829	79,027	74,425	
01-760-6810-00	Vehicle Expense	221	19	4,869	702	2,123	
01-760-6820-00	Water	-	354	-	325	495	
01-760-6870-00	Website	634	950	1,175	1,440	4,136	
01-760-6890-00	Wellness Program	462	917	2,010	3,500	2,490	
01-760-7000-00	Gain/Loss on Disposal of Fixed Assets	-	78,638	-	-	-	
01-760-8000-00	Labor Clearing	(1,828,528)	(2,007,680)	(2,342,966)	(2,348,101)	(2,641,692)	
01-760-8001-00	Overhead Clearing	(2,477,907)	(3,856,741)	(4,628,524)	(4,931,556)	(5,669,236)	
<b>Engineering Support Expense</b>							<b>\$ 870,720</b>
<i>Project: MWC-24-766ES</i>							
01-766-6170-00	Computer Hardware Purchase	-	2,655	-	-	-	
01-766-6175-00	Computer Hardware Maintenance	-	130	300	242	300	
01-766-6200-00	Contract Services Expense	1,817	1,795	15,000	38,000	30,000	
	● On-Call Hydraulic Modeling; Surveyors Support						
01-766-6420-00	Labor Expense	1,170,902	880,552	880,485	863,354	825,330	
01-766-6421-00	Labor Expense - OT	19,575	11,531	13,259	3,796	-	
01-766-6490-00	Materials and Supplies	1,367	1,825	4,000	500	3,000	
01-766-6540-00	Miscellaneous	614	14	400	-	-	
01-766-6665-00	Recording Fees	3,945	195	500	392	500	
01-766-6710-00	Software Purchase	200	4,376	-	-	-	
01-766-6715-00	Software Maintenance	27,383	27,120	9,700	9,700	7,500	
01-766-6810-00	Vehicle Expense	14,626	2,390	13,048	2,369	4,090	
<b>Public Information (DO NOT USE)</b>							<b>-</b>
<i>Project: MWC-24-767PI</i>							
01-767-6000-00	Advertising						
01-767-6070-00	CCR, Newsletter & Misc. Info	14,463	-	-	-	-	
01-767-6290-00	Emergency Payment Assistance	10,065	-	-	-	-	
01-767-6420-00	Labor Expense	13,870	-	-	-	-	
01-767-6870-00	Website	1,720	-	-	-	-	
<b>Water Efficiency</b>							<b>\$ 405,437</b>
<i>Project: MWC-24-769WE</i>							
01-769-6180-00	Water Efficiency Grants	5,604	531	10,000	3,000	10,000	

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**DETAIL BUDGET - OPERATING EXPENSES**

**Administration and Clearing Account Expenses**

Account Number	Account Description	Actual 2020 - 2021	Actual 2021 - 2022	Budgeted 2022 - 2023	Estimated 2022 - 2023	Budget 2023 - 2024	Budget Totals 2023 - 2024
<b>Water Efficiency</b>							
<i>Project: MWC-24-769WE</i>							
01-769-6190-00	Water Efficiency Incentives	16,392	9,830	20,000	20,000	25,000	
01-769-6250-00	Dues and Subscriptions	550	550	2,000	2,648	2,100	
01-769-6370-00	Grants/Partnerships/Donations	50	50	-	-	-	
01-769-6420-00	Labor Expense	267,082	290,908	280,093	304,682	338,584	
01-769-6421-00	Labor Expense - OT	-	617	3,259	303	-	
01-769-6490-00	Materials and Supplies	933	1,475	1,000	1,000	3,000	
01-769-6630-00	Printing	331	-	400	1,406	2,000	
01-769-6720-00	Special Events	-	-	-	7,000	3,000	
01-769-6770-00	Temporary Labor	12,252	14,957	12,000	8,000	14,000	
01-769-6810-00	Vehicle Expense	18,724	2,908	35,807	2,102	4,753	
01-769-6870-00	Website	-	1,000	-	-	3,000	
<b>Inspection and Patrolling (Underground Locates)</b>							<b>\$ 336,422</b>
<i>Project: MWC-24-770IP</i>							
01-770-6420-00	Labor Expense	369,992	386,959	510,738	389,406	282,467	
01-770-6421-00	Labor Expense - OT	15,793	9,963	16,543	15,012	2,886	
01-770-6465-00	Locate Expense	15,442	13,147	18,000	12,500	15,000	
01-770-6490-00	Materials and Supplies	4,820	1,184	1,000	3,000	2,500	
01-770-6690-00	Small Tools	-	-	-	750	850	
01-770-6770-00	Temporary Labor	-	-	500	200	-	
01-770-6810-00	Vehicle Expense	52,815	31,570	30,665	38,251	32,719	
<b>Transportation and Fleet Clearing</b>							<b>\$ (585,272)</b>
<i>Project: FL-24-"Various"</i>							
01-800-6200-00	Contract Services Expense ● City of Medford Fleet Services	54,664	39,811	45,000	30,000	42,500	
01-800-6350-00	Gas/Fuel - Equipment	3,584	6,702	10,000	8,500	10,000	
01-800-6360-00	Gas/Fuel - Fleet	59,735	89,167	85,000	85,000	90,000	
01-800-6380-00	Insurance - Auto & Equipment	20,640	22,870	19,500	23,205	19,500	
01-800-6420-00	Labor Expense	39,647	42,257	28,948	52,187	58,057	
01-800-6490-00	Materials and Supplies	80,499	72,228	95,000	85,000	96,900	
01-800-6540-00	Miscellaneous	126	-	-	-	-	
01-800-6810-00	Vehicle Expense	-	2,284	-	205	1,103	
01-800-8002-00	Transportation Clearing	(598,252)	(676,249)	(676,421)	(893,569)	(903,332)	
<b>Totals</b>		<b>\$ 1,886,433</b>	<b>\$ 2,316,606</b>	<b>\$ 1,464,713</b>	<b>\$ 901,910</b>	<b>\$ 1,027,308</b>	<b>\$ 1,027,308</b>

# Overhead Expenses



Overhead costs are indirect costs that are crucial for the day-to-day running of the business, but do not generate revenue. Some overhead costs are shared between business locations, or billed to the direct account number.

**MEDFORD WATER COMMISSION  
OVERHEAD EXPENSE ALLOCATION  
BY CLEARING/HOME ACCOUNT**

<b>Overhead Expense Type</b>	<b>Project</b>	<b>Allocation</b>	<b>Total</b>	<b>Duff</b>	<b>Service Center</b>	<b>Annex</b>
Advertising & Communication	MWC-24-780SH	Shared	31,000.00	5,890.00	10,540.00	14,570.00
Amortization Expense	MWC-24-780SH	Shared	105,340.00	20,014.60	35,815.60	49,509.80
Audits and Accounting	MWC-24-780SH	Shared	40,000.00	7,600.00	13,600.00	18,800.00
Bank Fees	Various	Direct	5,000.00	950.00	1,700.00	2,350.00
Board/Commissioner Expense	MWC-24-780SH	Shared	15,000.00	2,850.00	5,100.00	7,050.00
Cafeteria Expense	MWC-24-780SH	Shared	1,550.00	294.50	527.00	728.50
Cell Phone Expense	Various	Direct	17,300.00	500.00	14,800.00	2,000.00
Computer Hardware Maintenance	Various	Direct	125,300.00	27,860.00	45,066.00	52,374.00
Computer Hardware Purchase	Various	Direct	26,000.00	5,200.00	9,620.00	11,180.00
Contract Services Expense	MWC-24-780SH	Shared	205,000.00	38,950.00	69,700.00	96,350.00
Credit Card Processing Fees	MWC-24-780SH	Shared	400.00	-	-	400.00
Damages	MWC-24-780SH	Shared	26,000.00	4,940.00	8,840.00	12,220.00
Deferred Compensation	Various	Direct	12,578.12	-	-	12,578.12
Dental Insurance	Various	Direct	111,371.33	22,097.61	39,428.59	49,845.14
Disability Expense	MWC-24-780SH	Shared	24,481.13	4,436.73	8,466.76	11,577.63
Dues and Subscriptions	Various	Direct	36,600.00	4,600.00	9,000.00	23,000.00
Electricity	Various	Direct	42,700.00	-	17,200.00	25,500.00
Franchise Fee	MWC-24-780SH	Shared	390,000.00	74,100.00	132,600.00	183,300.00
Freight Expense	Various	Direct	1,530.00	-	510.00	1,020.00
Garbage	Various	Direct	3,468.00	-	3,468.00	-
Insurance - Workers Comp	Various	Direct	30,063.27	7,503.81	8,166.34	14,393.12
Insurance - General	MWC-24-780SH	Shared	160,300.00	30,457.00	54,502.00	75,341.00
Insurance - Property	Various	Direct	2,799.66	-	2,289.70	509.96
Internet	Various	Direct	96,800.00	67,800.00	14,000.00	15,000.00
Investment Expense	MWC-24-780SH	Shared	16,000.00	3,040.00	5,440.00	7,520.00
Janitorial	Various	Direct	77,200.00	1,200.00	40,000.00	36,000.00
Labor Expense	Various	Direct	6,751,941.73	1,056,197.68	3,042,092.46	2,653,651.60
Labor Expense - OT	Various	Direct	40,950.52	1,788.06	37,404.78	1,757.68
Landscaping Expense	Various	Direct	7,980.00	-	3,780.00	4,200.00
Legal	MWC-24-780SH	Shared	38,000.00	7,220.00	12,920.00	17,860.00
Life Insurance	MWC-24-780SH	Shared	6,547.50	1,192.50	2,295.00	3,060.00



**MEDFORD WATER COMMISSION  
OVERHEAD EXPENSE ALLOCATION  
BY CLEARING/HOME ACCOUNT**

<b>Overhead Expense Type</b>	<b>Project</b>	<b>Allocation</b>	<b>Total</b>	<b>Duff</b>	<b>Service Center</b>	<b>Annex</b>
Management Expense	MWC-24-780SH	Shared	-	-	-	-
Materials and Supplies	Various	Direct	23,208.00	1,020.00	21,158.00	1,030.00
Meals	Various	Direct	850.00	-	-	850.00
Medical Insurance	Various	Direct	1,488,595.85	294,791.79	517,343.90	676,460.15
Medicare	Various	Direct	90,931.20	16,219.58	31,017.45	43,694.18
Meeting Expense	Various	Direct	8,568.00	1,530.00	408.00	6,630.00
Miscellaneous	Various	Direct	3,825.00	2,040.00	765.00	1,020.00
Natural Gas	Various	Direct	19,900.00	-	9,500.00	10,400.00
Network	MWC-24-780SH	Shared	38,800.00	7,372.00	13,192.00	18,236.00
Obsolescence	Various	Direct	2,000.00	-	2,244.00	-
Occupational Health	Various	Direct	10,860.00	1,440.00	5,920.00	3,500.00
Office Equipment	Various	Direct	12,574.00	3,700.00	2,244.00	6,630.00
Office Supplies	Various	Direct	14,700.00	1,500.00	3,200.00	10,000.00
Payroll Expense	Various	Direct	6,271,117.33	1,118,591.63	2,064,134.30	3,088,391.40
PERS Retirement	Various	Direct	1,059,098.53	180,983.55	388,819.85	489,295.14
Postage	Various	Both	1,115.00	15.00	300.00	800.00
Printing	Various	Both	1,020.00	-	-	1,020.00
Professional License	Various	Direct	4,765.00	2,550.00	1,040.00	1,175.00
Safety Equipment Expense	Various	Direct	15,360.00	3,060.00	12,000.00	300.00
Safety Program	Various	Direct	7,000.00	2,500.00	2,500.00	2,000.00
Small Tools	Various	Direct	8,500.00	500.00	8,000.00	-
Social Security	Various	Direct	388,809.27	69,352.68	132,626.33	186,830.27
Software Maintenance	Various	Both	367,289.92	74,950.00	135,650.00	156,689.92
Software Purchase	Various	Both	75,540.00	15,110.00	27,950.00	32,480.00
Special Events	MWC-24-780SH	Shared	17,900.00	3,401.00	6,086.00	8,413.00
Storm Drain	Various	Direct	11,250.00	-	6,950.00	4,300.00
Telephone	Various	Direct	10,000.00	1,900.00	3,400.00	4,700.00
Temporary Labor	Various	Direct	12,000.00	-	2,000.00	10,000.00
Training	Various	Direct	67,053.00	12,360.00	23,175.00	31,518.00
Travel	Various	Direct	3,300.00	500.00	500.00	2,300.00
Uniforms	Various	Direct	22,340.00	1,040.00	19,800.00	1,500.00

**MEDFORD WATER COMMISSION  
OVERHEAD EXPENSE ALLOCATION  
BY CLEARING/HOME ACCOUNT**

Vacation / Comp Time	Various	Direct	46,650.00	15,600.00	15,600.00	15,450.00
Veba	Various	Direct	158,350.00	30,086.50	53,839.00	74,424.50
Vehicle Expense	Various	Direct	14,628.07	2,301.22	10,203.79	2,123.06
Water	Various	Direct	495.00	-	-	495.00
Website	MWC-24-780SH	Shared	8,800.00	1,672.00	2,992.00	4,136.00
Wellness Program	MWC-24-780SH	Shared	4,675.80	295.60	1,890.00	2,490.20

\$ 18,741,070.24	\$ 3,263,065.04	\$ 7,175,320.84	\$ 8,302,928.36
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**Overhead % by Home Account**

<b>187.8%</b>	<b>210.3%</b>	<b>173.1%</b>
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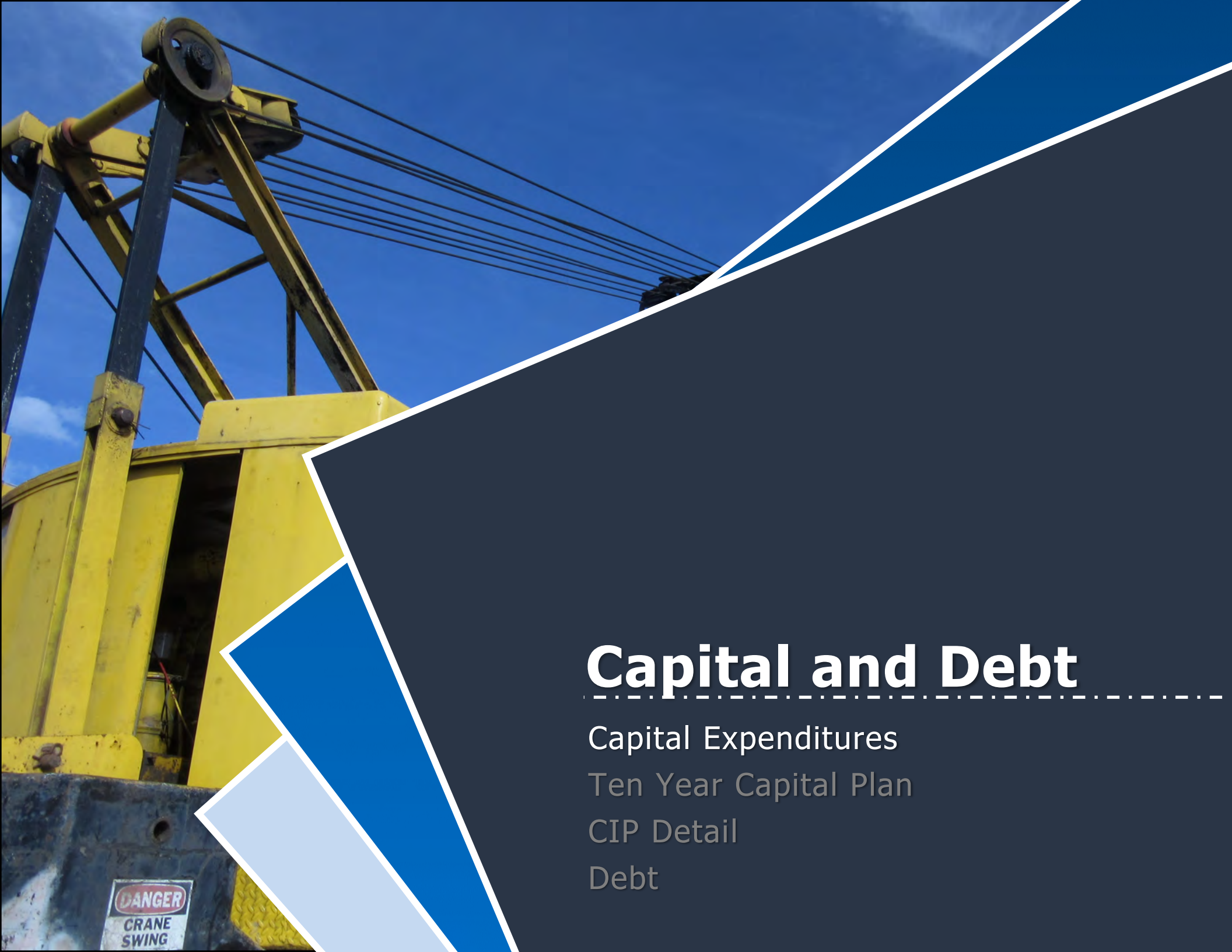
<b>Total</b>	<b>Duff</b>	<b>Service Center</b>	<b>Annex</b>
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**Number of Employees by Location**

73	13	26	34
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% by Location using % Employees and % Salaries

100%	19%	34%	47%
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# Capital and Debt

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Capital Expenditures

Ten Year Capital Plan

CIP Detail

Debt

# Fiscal Year 2023/24 Summary

## Capital Expenditures

2023-24

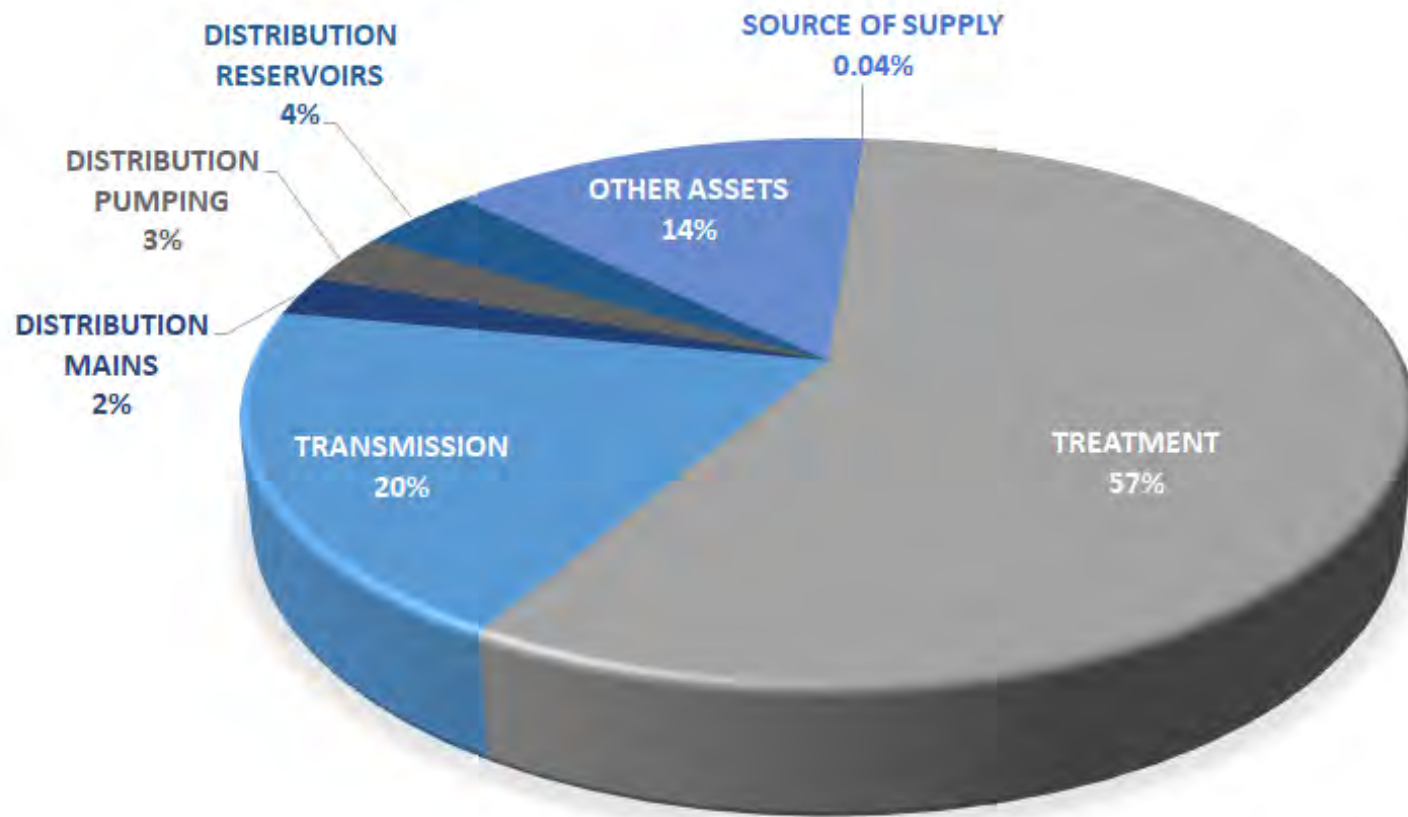
Source of Supply:	\$26,000
Treatment:	\$36,869,000
Transmission:	\$12,529,000
Distribution Mains:	\$1,513,000
Distribution Pumping:	\$1,931,000
Distribution Reservoirs:	\$2,456,000
Other Assets:	\$8,974,000

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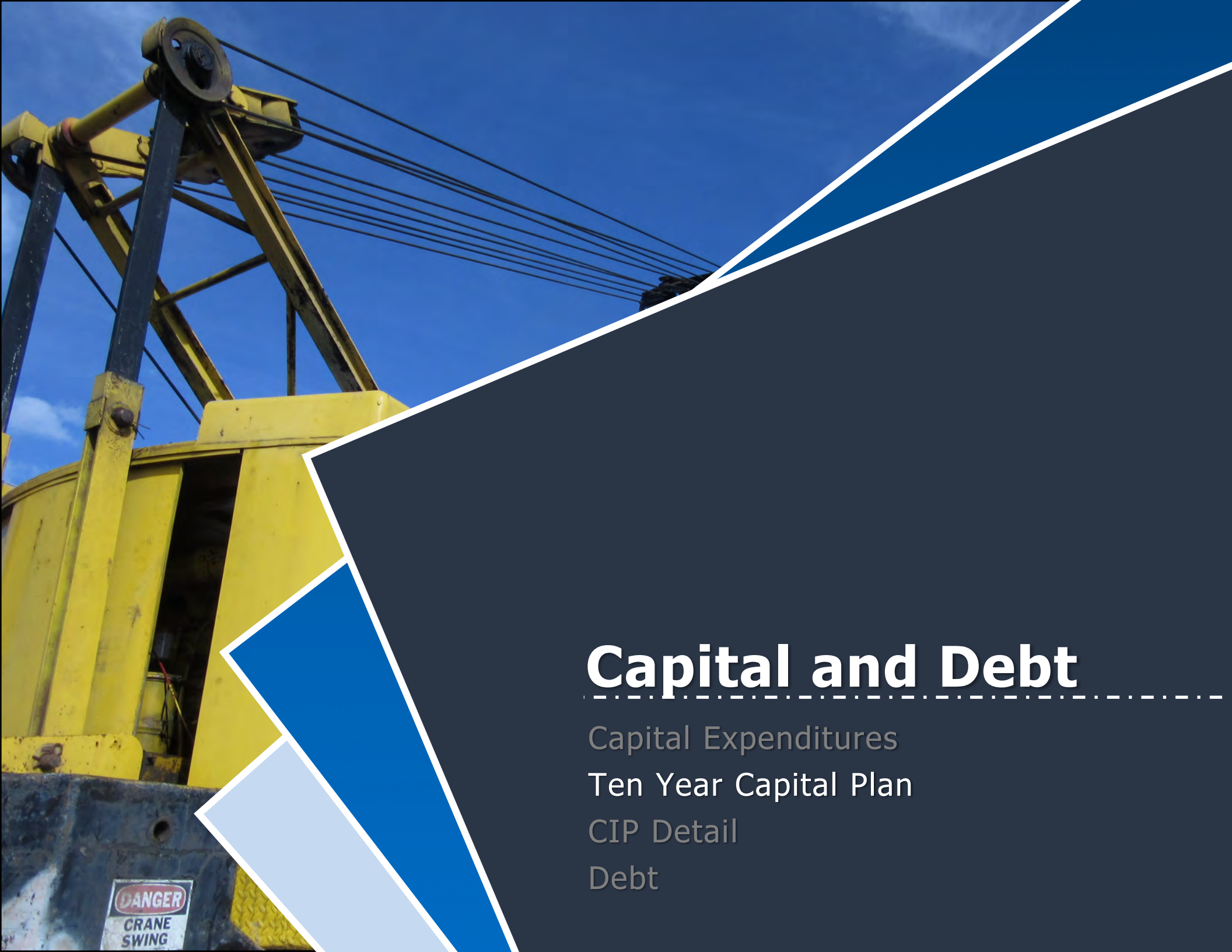
**CIP Budget Total: \$64,298,000**



# Fiscal Year 2023/24 Summary







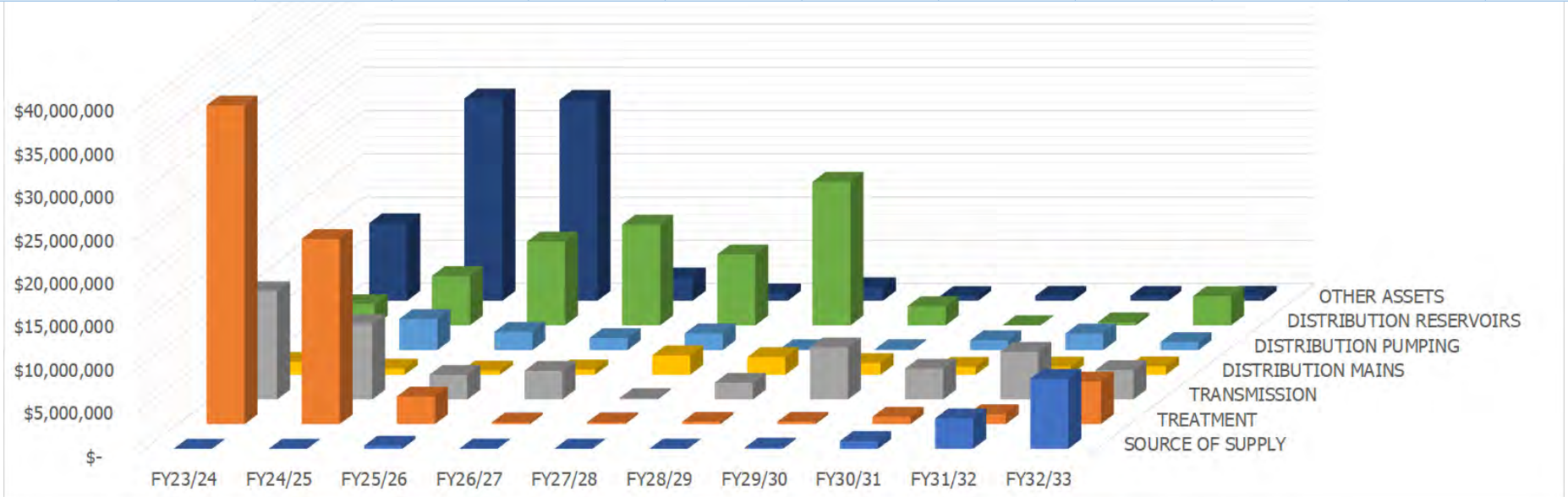
# Capital and Debt

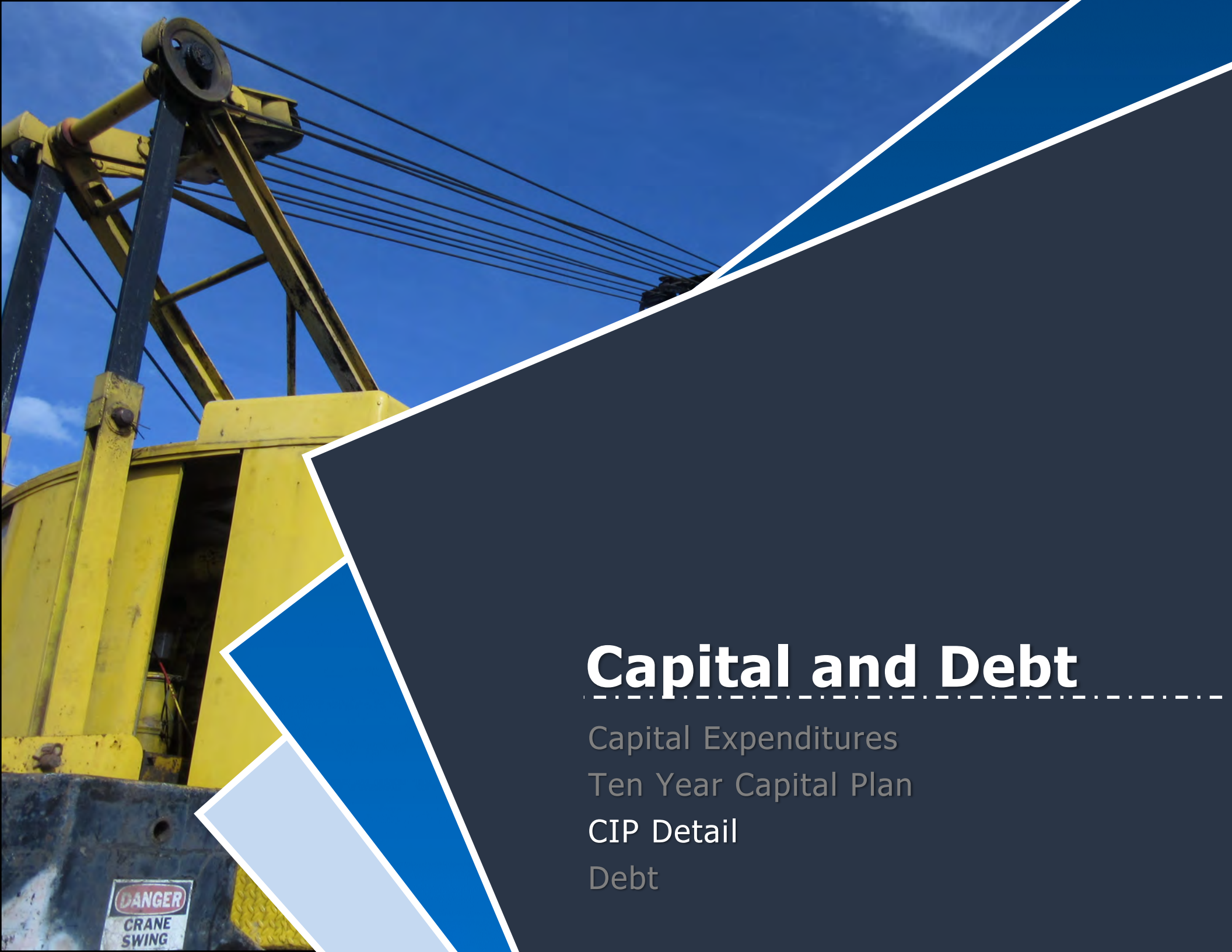
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Capital Expenditures  
Ten Year Capital Plan  
CIP Detail  
Debt

# 10 Year Capital Plan

Capital Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	10 YR
Source of Supply	26,000	26,000	371,000	27,000	28,000	28,000	152,000	912,000	3,525,000	8,108,000	\$ 13,203,000
Treatment	36,869,000	21,424,000	3,198,000	216,000	221,000	282,000	287,000	853,000	1,150,000	4,927,000	\$ 69,427,000
Transmission	12,529,000	8,723,000	2,852,000	3,316,000	166,000	1,941,000	6,029,000	3,570,000	5,528,000	3,390,000	\$ 48,044,000
Distribution Mains	1,513,000	728,000	489,000	629,000	2,248,000	2,055,000	1,358,000	925,000	945,000	963,000	\$ 11,853,000
Distribution Pumping	1,931,000	3,596,000	2,112,000	1,399,000	1,933,000	107,000	109,000	1,136,000	1,908,000	936,000	\$ 15,167,000
Distribution Reservoirs	2,456,000	5,713,000	9,684,000	11,660,000	8,216,000	16,608,000	2,222,000	23,000	371,000	3,377,000	\$ 60,330,000
Other Assets	8,974,000	23,389,000	23,243,000	2,693,000	850,000	1,567,000	540,000	573,000	562,000	573,000	\$ 62,964,000
<b>Total</b>	<b>\$ 64,298,000</b>	<b>\$ 63,599,000</b>	<b>\$ 41,949,000</b>	<b>\$ 19,940,000</b>	<b>\$ 13,662,000</b>	<b>\$ 22,588,000</b>	<b>\$ 10,697,000</b>	<b>\$ 7,992,000</b>	<b>\$ 13,989,000</b>	<b>\$ 22,274,000</b>	<b>\$ 280,988,000</b>





# Capital and Debt

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Capital Expenditures  
Ten Year Capital Plan  
CIP Detail  
Debt

**DANGER**  
CRANE  
SWING



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**CIP BUDGET**

**Capital Expenditures**

Asset Group	Primary Asset Class	Project Name	Project #	Project Manager	SDC	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Estimated Total 2022-23	Budget 2022-23	Budget 2023-24
<b>Source of Supply</b>											
300.0	Water Rights		CIP-14-00001	Brad		-	3,001	-	-	-	-
315.0	Big Butte Springs Modernization		CIP-21-00313	Brad		-	60,047	59,792	70,000	70,000	-
317.0	Design and Construct Rancheria		CIP-19-00196	Andy		894,321	607,877	1,035	-	-	-
317.0	Duff II Intake Permit		CIP-15-00094	Andy/Brad		39,366	37,590	-	-	-	-
317.0	Equipment Replacements		CIP-21-00283	Dan		-	239,425	81,024	-	-	-
317.0	Misc. Source of Supply Projects		Various	Brad		-	-	-	-	-	26,000
317.0	Redundant Fiber to Raw Water Pumps		CIP-22-00340	Andy		-	-	3,144	-	-	-
317.0	RRA Implementation		CIP-21-00284	Rachel		-	-	19,697	9,351	-	-
319.0	Willow Creek Dam Spillway Mntc.		CIP-21-00318	Kevin		-	3,225	-	17,082	100,000	-
335.0	Conrad Pump/Motor #3		CIP-23-00414	Ken		-	-	-	30,585	-	-
335.0	Martin Pump #2		CIP-22-00369	Ken		-	-	40,965	-	-	-
335.0	Martin Pump #3		CIP-22-00370	Ken		-	-	40,512	-	-	-
<b>Total Source of Supply</b>						<b>\$ 933,687</b>	<b>\$ 951,165</b>	<b>\$ 246,169</b>	<b>\$ 127,018</b>	<b>\$ 170,000</b>	<b>\$ 26,000</b>
<b>Treatment</b>											
323.0	Construct Engineered Lagoons		CIP-19-00220	Andy		3,168,708	1,398,170	-	-	-	-
323.0	Design Duff Electrical Supply		CIP-19-00197	Andy		-	1,428,310	3,114	-	-	-
323.0	Duff 65 MGD Expansion		CIPW-22-00198	Andy	100%	183,476	2,002,357	4,689,435	13,155,879	19,361,563	35,780,000
340.0	BBS Equipment		CIP-20-00246	Ben		14,751	-	-	-	-	-
340.0	Coalmine Equipment		CIP-20-00247	Dan		39,448	14,580	-	2,646	-	-
340.0	Design Corrosion Control Sys (WQIP)		CIPW-22-00202	Andy		804,371	113,354	3,982,470	3,962,859	4,402,869	854,000
340.0	Duff Calibration Equipment		CIP-24-00440	Dan		-	-	-	-	-	15,000
340.0	Duff Equipment		CIP-20-00248	Dan		15,506	-	-	-	-	-
340.0	Duff Equipment		CIP-24-00291	Dan		-	100,404	108,752	267,307	277,000	44,000
340.0	Rehab Chemical Tanks CL2/Coagulant		CIP-24-00442	Dan		-	-	-	-	-	92,000
340.0	Replace CL2 Pumps Influent/Effluent		CIP-24-00441	Dan		-	-	-	-	-	71,000
340.0	Replace CO2 Panelviews		CIP-24-00443	Dan		-	-	-	-	-	5,000
340.0	Replace Surface Scatter Raw Turbidity Unit		CIP-24-00444	Dan		-	-	-	-	-	8,000
369.0	BBS Chlorine Monitoring Station		CIP-20-00265	Andy		16,290	360,011	61,041	-	-	-
<b>Total Treatment</b>						<b>\$ 4,242,552</b>	<b>\$ 5,417,186</b>	<b>\$ 8,844,812</b>	<b>\$ 17,388,691</b>	<b>\$ 24,041,432</b>	<b>\$ 36,869,000</b>
<b>Transmission</b>											
345.0	Jackson County Foothill Relocations		CIP-21-00302	Kevin		-	-	-	493,507	-	61,000
345.0	Nichols Gap PRV Rebuild		CIP-23-00395	Ken		-	-	-	-	50,000	-
346.0	401 BBS Air Stack Road Repair		CIP-23-00425	Lester		-	-	-	25,000	-	-
346.0	Access Road Rebuilds		CIP-20-00161	Eric		173,374	-	-	-	-	-
346.0	BBS Bridge #4		CIP-21-00315	Ken		-	14,344	42,973	-	-	-
346.0	BBS Bridge #5		CIP-21-00316	Ken		-	15,819	36,496	-	-	-
346.0	BBS Line Repair - FEMA		CIP-22-00382	Lester		-	-	68,673	117,465	-	-
346.0	Culvert Repair Work - FEMA		CIP-22-00375	Lester		-	-	2,475	-	-	-
348.0	Crater Lake Ave. Transmission		CIP-23-00396	Kevin	100%	-	-	-	245,264	225,776	-
348.0	Foothill Road (see also CIP-21-00330)		CIP-17-00171	Lester	75%	-	-	293,557	678,341	844,600	2,372,000
348.0	Rebuild 16" Cla / Val		CIP-21-00329	Ken		-	20,542	26,551	-	-	-
Medford Water Adopted 23-24 Budget											83

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**CIP BUDGET**

**Capital Expenditures**

Asset Group	Primary Asset Class	Project Name	Project #	Project Manager	SDC	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Estimated Total 2022-23	Budget 2022-23	Budget 2023-24
348.2	Table Rock Road Transmission Main (PL-1)	CIPW-22-00363	Kevin	100%	-	25,587	827,399	7,984,467	9,026,811	10,096,000	
<b>Total Transmission</b>						<b>\$ 173,374</b>	<b>\$ 76,292</b>	<b>\$ 1,298,123</b>	<b>\$ 9,544,044</b>	<b>\$ 10,147,187</b>	<b>\$ 12,529,000</b>

**Distribution Mains**

355.0	Academy Street Main Replacement	CIP-21-00311	Kevin		-	-	-	230,316	575,000	807,000	
355.0	COM Sidewalks Waterline Adjustments	Various	Kevin		-	-	-	-	-	51,000	
355.0	Distribution Mains	Various	Brian		58,885	320,056	667,777	-	-	-	
355.0	ODOT-K21408 OR99 @ Berrydale	CIP-23-00408	Kevin		-	-	-	55,458	-	51,000	
355.0	Oversizing	Various	Brian	100%	262,445	72,368	-	-	75,000	77,000	
355.0	South Stage Road Waterline	CIP-23-00407	Kevin		-	-	-	71,933	600,000	123,000	
355.0	Springbrook Rd Improv Project	CIP-21-00304	Brian		-	-	-	111,497	-	-	
355.3	Oversizing Delta Estates Ph 8B	CIP-22-00366	Brian	100%	-	-	39,456	-	-	-	
355.3	Oversizing Ione's View Sub	CIP-22-00368	Brian	100%	-	-	6,943	-	-	-	
355.3	Oversizing Mountain Top Ph 1	CIP-23-00417	Brian	100%	-	-	-	5,000	-	-	
355.3	Oversizing Summerfield 19 & 22	CIP-22-00364	Brian	100%	-	-	14,403	-	-	-	
363.0	Replace Service Connections	CIP-24-00021	Tom		218,823	223,718	201,593	222,275	235,000	245,000	
365.0	AMI Infrastructure	CIP-24-00445	Ken		-	-	-	-	-	51,000	
365.0	Replace Meters	CIP-24-00022	Ken		96,164	51,655	56,578	79,285	125,000	77,000	
366.0	Replace Hydrants	CIP-24-00023	Tom		19,295	36,839	32,846	50,000	50,000	31,000	
<b>Total Distribution Mains</b>						<b>\$ 655,613</b>	<b>\$ 704,637</b>	<b>\$ 1,019,596</b>	<b>\$ 825,764</b>	<b>\$ 1,660,000</b>	<b>\$ 1,513,000</b>

**Distribution Pumping**

321.0	Angelcrest Pump/Motor #1	CIP-23-00413	Ken		-	-	-	19,773	-	-
321.0	Archer Stn. Roof & Access Hatch Rpl	CIP-23-00392	Ken		-	-	-	24,996	30,687	-
321.0	Barneburg Overflow Improvements	CIP-20-00263	Ken		18,997	-	-	-	-	-
321.0	Barneburg Pump Station Painting	CIP-23-00390	Ken		-	-	-	12,000	12,000	-
321.0	Brookdale Roof - Replace	CIP-20-00241	Ken		5,828	-	-	-	-	-
321.0	Conrad Control Station Pump Upgrade	CIP-23-00389	Ken		-	-	-	-	50,000	-
321.0	Conrad PS Security Fence	CIP-23-00410	Ken		-	-	-	25,870	-	-
321.0	Hillcrest Pump Station HVAC	CIP-24-00437	Ken		-	-	-	-	-	26,000
321.0	Lone Pine Pump/Motor #2	CIP-23-00415	Ken		-	-	-	22,740	-	-
321.0	Martin Control Station Pump Upgrade	CIP-23-00388	Ken		-	-	-	-	80,000	-
321.0	Martin Station Store Front	CIP-23-00391	Ken		-	-	-	14,277	21,992	22,000
321.0	Pump Motor Rebuilds	CIP-23-00393	Ken		-	-	-	374	125,000	-
321.0	Stanford Pump Station Upgrade	CIP-20-00240	Andy		262,502	10,778	-	-	-	-
336.0	Archer Motor Rebuild	CIP-21-00323	Ken		-	19,764	8,537	-	-	-
336.0	Archer Pump Station Design	CIP-23-00429	Ken		-	-	-	-	-	26,000
336.0	Archer Pump Station Transfer Switch	CIP-23-00416	Ken		-	-	-	9,532	-	36,000
336.0	Archer Pump/Motor #1	CIP-23-00418	Ken		-	-	-	23,359	-	-
336.0	Archer Pump/Motor #4	CIP-22-00379	Ken		-	-	-	33,343	-	-
336.0	Archer Pump/Motor #5	CIP-23-00419	Ken		-	-	-	18,995	-	-
336.0	Barneburg Mag Meter	CIP-20-00245	Ken		16,717	-	-	-	-	-
336.0	Barneburg Motor Rebuild	CIP-21-00322	Ken		-	8,097	-	-	-	-
336.0	Barnett PS #1 / Zone 2	CIP-22-00342	Andy	100%	-	-	96,880	311,732	416,000	1,069,000



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**CIP BUDGET**

**Capital Expenditures**

Asset Group	Asset Class	Project Name	Project #	Project Manager	SDC	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Estimated Total 2022-23	Budget 2022-23	Budget 2023-24
	336.0	Brookdale Pump #2	CIP-22-00377	Ken		-	-	27,280	-	-	-
	336.0	Brookdale Pump Station Pigtail	CIP-24-00438	Ken		-	-	-	-	-	36,000
	336.0	Brookdale Pump/Motor #1	CIP-22-00381	Ken		-	-	3,610	16,174	-	-
	336.0	Conrad Pump/Motor #2	CIP-22-00380	Ken		-	-	2,412	30,793	-	-
	336.0	Control Station Backup Design/Constr.	CIP-22-00341	Andy		-	-	11,367	137,297	75,000	649,000
	336.0	Lone Pine Pump Addition	CIP-19-00222	Andy		68,701	-	-	-	-	-
	336.0	Pierce Heights Generator	CIP-21-00290	Ken		-	9,856	24,989	-	-	-
	336.0	Pump Motors - Rebuild	Various	Ken		-	-	-	-	-	67,000
<b>Total Distribution Pumping</b>						<b>\$ 372,746</b>	<b>\$ 48,495</b>	<b>\$ 175,074</b>	<b>\$ 701,255</b>	<b>\$ 810,679</b>	<b>\$ 1,931,000</b>

**Distribution Reservoirs**

	307.0	River Zone Reservoir Land Acquisition	CIPW-22-00272	Rachel	53%	2,811	54,397	360,500	77,857	-	500,000
	324.0	Barneburg Hatch and Safety Equipment	CIP-21-00286	Ken		-	19,760	23,191	-	-	-
	324.0	Bullis Reservoir Meter	CIP-19-00230	Ken		27,450	131,207	8,220	-	-	-
	324.0	Bullis Reservoir Roof Rest	CIP-24-00439	Ken		-	-	-	-	65,000	119,000
	324.0	Bullis Safety Improvements	CIP-21-00289	Ken		-	19,760	2,775	-	-	-
	324.0	Capital Reservoir #3 Combiflex	CIP-20-00269	Ken		42,134	-	-	-	-	-
	324.0	Capital Reservoir #3 Safety and Fall Equip	CIP-21-00288	Ken		-	49,179	-	-	-	-
	324.0	Capital Reservoir #3 Roof Restore	CIP-21-00325	Ken		-	27,000	-	-	-	-
	324.0	Capital Reservoir A & B Design	CIPW-22-00347	Rachel		-	-	15,983	345,673	762,200	1,811,000
	324.0	Capital Reservoir Chemical Feed	CIP-21-00319	Ken		-	5,730	-	-	-	-
	324.0	Capital Reservoir Hatch Improvements	CIP-20-00267	Ken		9,550	2,438	-	-	-	-
	324.0	Capital Reservoir Improvements	CIP-21-00306	Ken		-	11,406	-	-	-	-
	324.0	Capital Reservoir Mag Meter	CIP-21-00309	Ken		-	16,606	13,590	-	-	-
	324.0	Hillcrest Reservoir Concrete Repair	CIP-22-00344	Ken		-	-	20,428	-	-	-
	324.0	Stanford Hatch and Safety Equipment	CIP-21-00287	Ken		-	19,760	17,219	-	-	-
	324.0	Stardust Reservoir Concrete Repair	CIP-22-00343	Ken		-	-	19,196	-	-	-
	324.2	River Zone Reservoir - Design & Build	CIPW-23-00420	Rachel		-	-	-	81,829	-	-
	324.0	Southwest Reservoir Safety Railing	CIP-21-00320	Ken		-	19,347	-	-	-	-
	324.4	Southwest Reservoir Slope	CIP-22-00367	Ken		-	-	20,984	5,933	120,000	26,000
	369.0	Flow Meters	CIP-18-00178	Ken		11,538	-	-	-	-	-
	369.0	Flow Meters Capital Reservoir	CIP-19-00199	Ken		819	-	-	-	-	-
<b>Total Distribution Reservoirs</b>						<b>\$ 94,301</b>	<b>\$ 376,590</b>	<b>\$ 502,085</b>	<b>\$ 511,293</b>	<b>\$ 947,200</b>	<b>\$ 2,456,000</b>

**Other Assets**

	310.0	MWC Campus Property Acquisition	CIPW-22-00314	Brian		-	-	17,396	78,912	3,135,320	-
	327.0	MWC Campus Design	CIPW-22-00280	Brian		-	-	-	165,351	800,000	3,587,000
	327.0	Service Center Bldg F Repair	CIP-23-00411	Ken		-	-	-	13,142	-	-
	369.0	Duff Security/Camera System Upgrade	CIP-22-00352	Andy		-	-	52,365	1,382	-	-
	369.0	Fiber Cable to BBS	CIP-20-00270	Chad/Andy		-	88,197	35,012	-	-	-
	369.0	Justice Road AMI Tower	CIP-20-00268	Ken		63,862	-	-	-	-	-
	369.0	SCADA Upgrade	CIP-22-00353	Andy		-	-	270,200	1,071,954	537,522	4,248,000
	370.0	Network Equipment - Annex	CIP-22-00359	Kris		-	-	11,012	-	-	-
	370.0	Network Equipment - Duff	CIP-22-00360	Kris		-	-	10,989	-	-	-

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**CIP BUDGET**

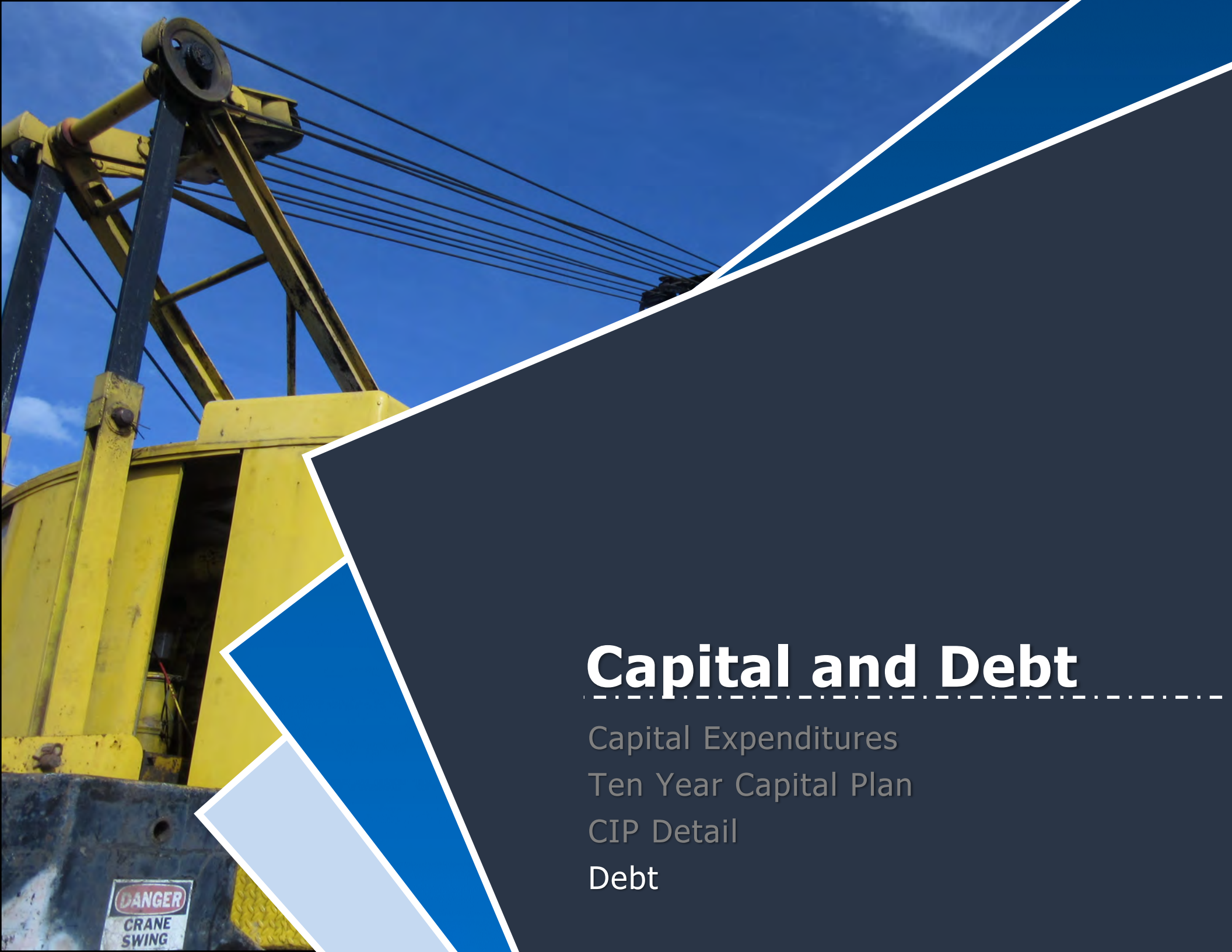
**Capital Expenditures**

Asset Group	Primary Asset Class	Project Name	Project #	Project Manager	SDC	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Estimated Total 2022-23	Budget 2022-23	Budget 2023-24
370.0	Office Furniture - Annex		CIP-22-00354	Tanya		-	-	22,106	-	-	-
370.0	Office Furniture - Engineering		CIP-20-00253	Andy		8,759	-	-	-	-	-
370.0	Office Furniture - Engineering		CIP-21-00292	Brian		-	26,299	-	-	-	-
370.0	Office Partitions		CIP-20-00254	Andy		29,933	-	-	-	-	-
371.0	#809 2020 F550		CIP-20-00255	Lester		44,934	40,448	-	-	-	-
371.0	#810 2020 F150		CIP-20-00256	Brian D.		34,686	-	-	-	-	-
371.0	#811 2020 F150		CIP-20-00257	Brian D.		34,288	-	-	-	-	-
371.0	#812 2020 SUV Ford Escape		CIP-20-00258	Lester		32,761	-	-	-	-	-
371.0	#813 2020 F550 4x4 Reg Cab		CIP-20-00271	Lester		46,851	-	-	-	-	-
371.0	#815 2021 F150 Line Patrol		CIP-21-00293	Lester		-	36,041	-	-	-	-
371.0	#816 2021 SUV Escape Hybrid		CIP-21-00294	Lester		-	28,441	-	-	-	-
371.0	#817 2021 F250		CIP-21-00295	Lester		-	50,563	-	-	-	-
371.0	#818 2021 F550		CIP-21-00296	Lester		-	98,053	-	-	-	-
371.0	#819 12 yd Vacon Xcavater		CIP-22-00356	Lester		-	-	492,157	-	-	-
371.0	#820 Kubota Tractor 2022		CIP-22-00378	Lester		-	-	72,420	-	-	-
371.0	#821 2022 Ford Ranger		CIP-22-00355	Lester		-	-	31,330	-	-	-
371.0	#822 2023 F150		CIP-23-00397	Lester		-	-	-	-	50,000	-
371.0	#823 2023 Ford Ranger		CIP-23-00398	Lester		-	-	-	33,627	50,000	-
371.0	#824 2023 Ford Ranger		CIP-23-00399	Lester		-	-	-	34,023	50,000	-
371.0	#825 2023 Ford Ranger		CIP-23-00400	Lester		-	-	-	32,566	50,000	-
371.0	#826 2023 Ford Ranger		CIP-23-00409	Lester		-	-	-	33,896	-	-
371.0	#827 Gator Side by Side		CIP-23-00402	Lester		-	-	-	18,529	30,000	-
371.0	#828 2023 Pickup Chevy		CIP-23-00427	Lester		-	-	-	56,337	-	-
371.0	#829 2024 Dump Bed F550		CIP-24-00446	Lester		-	-	-	-	-	77,000
371.0	#830 2024 4x4 Half Ton Full Size		CIP-24-00447	Lester		-	-	-	-	-	51,000
371.0	#831 2024 4x4 Mid Size		CIP-24-00448	Lester		-	-	-	-	-	38,500
371.0	#832 Front Loader w/ Forks		CIP-24-00449	Lester		-	-	-	-	-	105,000
371.0	#833 Pressure Testing Trailer		CIP-24-00451	Lester		-	-	-	-	-	20,000
371.0	#834 2024 4x4 Half Ton Full Size		CIP-24-00452	Lester		-	-	-	-	-	51,000
371.0	#835 2024 4x4 Mid Size		CIP-24-00453	Lester		-	-	-	-	-	38,500
371.0	#836 2024 Fleet (unallocated)		CIP-24-00454	Lester		-	-	-	-	-	38,000
371.0	Portable Generator		CIP-24-00450	Ken		-	-	-	-	-	41,000
371.0	Sludge Management Tractor Duff		CIP-23-00401	Lester		-	-	-	-	100,000	-
371.0	Steel Road Plates		CIP-23-00403	Lester		-	-	-	15,243	15,000	-
373.0	Water Dispenser		CIP-22-00372	Ken		-	-	64,324	13,470	-	-
375.0	Telelogger Purchase		CIP-23-00404	Rachel		-	-	-	13,461	8,000	-
376.0	Direct locators		CIP-22-00358	Lester		-	-	7,906	-	-	-
376.0	Ring Saw		CIP-22-00357	Lester		-	-	5,578	-	-	-
378.0	AMI Tower Highland Reservoir		CIP-21-00308	Ken		-	56,819	-	-	-	-
378.0	AMI Tower Southwest		CIP-21-00307	Ken		-	45,870	-	-	-	-
378.0	Annex Server Upgrade		CIP-22-00361	Kris		-	-	101,239	-	-	-
378.0	Asset Management		CIP-21-00297	Kris		-	1,398	219,230	412,054	1,117,200	531,000
378.0	CIS Software Upgrade		CIP-19-00209	Kris		180,350	45,500	-	-	-	-
378.0	COM Phone System		CIP-21-00298	Kris		-	49	-	-	-	-

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**CIP BUDGET**

**Capital Expenditures**

<b>Asset Group</b>	<b>Primary Asset Class</b>	<b>Project Name</b>	<b>Project #</b>	<b>Project Manager</b>	<b>SDC</b>	<b>Actual Expenditures 2019-20</b>	<b>Actual Expenditures 2020-21</b>	<b>Actual Expenditures 2021-22</b>	<b>Estimated Total 2022-23</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>
378.0	Customer Service Website	CIP-23-00405	Kris		-	-	-	99,240	35,750	77,000	
378.0	Document Management	CIP-21-00299	Kris		-	-	-	-	30,000	71,000	
378.0	Mars Test Bench Console	CIP-21-00321	Ken		-	76,344	-	-	-	-	
378.0	Microsoft Dynamics GP Licenses	CIP-21-00327	Kris		-	11,250	-	-	-	-	
378.0	Safety Equipment - Shoring Box	CIP-21-00326	Lester		-	40,785	-	8,312	-	-	
378.0	SAN Replacement (Duff and Annex)	CIP-20-00259	Kris		124,719	-	-	-	-	-	
378.0	SAN Replacement	CIP-23-00406	Kris		-	-	-	137,594	100,000	-	
378.0	SAN Replacement (Duff)	CIP-23-00412	Kris		-	-	-	111,500	-	-	
378.0	SQL Database	CIP-21-00328	Kris		-	15,480	-	-	-	-	
378.0	Veeam Backup and Recovery	CIP-20-00260	Kris		19,179	-	-	-	-	-	
378.0	Website Portal	CIP-20-00261	Kris		309	-	-	64,478	-	-	
<b>Total Other Assets</b>						<b>\$ 620,632</b>	<b>\$ 661,537</b>	<b>\$ 1,413,265</b>	<b>\$ 2,415,069</b>	<b>\$ 6,108,792</b>	<b>\$ 8,974,000</b>
<b>Totals</b>						<b>\$ 7,092,904</b>	<b>\$ 8,235,902</b>	<b>\$ 13,499,124</b>	<b>\$ 31,513,134</b>	<b>\$ 43,885,290</b>	<b>\$ 64,298,000</b>



# Capital and Debt

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Capital Expenditures  
Ten Year Capital Plan  
CIP Detail  
Debt

**DANGER**  
CRANE  
SWING

## Debt Service Requirements

Medford Water has a policy of utilizing cash, System Development Charges, Construction Fund, and long-term debt as tools to manage the funding requirements of its infrastructure investment strategy. As of June 30, 2023, MW's long-term indebtedness consists of:

### Long Term Indebtedness

As of June 30, 2023

	Date of Issue	Amount	June 30, 2023 Principal Outstanding	Debt Service Fiscal Year 2023-2024 Principal	Interest
<b>WIFIA Loan I</b>	5/26/2023	2,302,763	2,302,763	-	-
	4/27/2023	1,311,051	1,311,051	-	-
	3/23/2023	2,052,084	2,052,084	-	-
	2/28/2023	664,349	664,349	-	-
	1/30/2023	1,595,398	1,595,398	-	-
	12/15/2022	1,601,747	1,601,747	-	-
	9/30/2022	2,519,286	2,519,286	-	-
	7/27/2022	1,051,805	1,051,805	-	-
	6/15/2022	3,173,236	3,173,236	-	-
	5/1/2022	4,151,412	4,151,412	-	-
	4/1/2022	2,201,914	2,201,914	-	-
<b>WIFIA Loan II</b>	5/26/2023	369,885	369,885	-	-
	4/28/2023	23,838	23,838	-	-
	3/23/2023	554,176	554,176	-	-
	2/28/2023	1,378,298	1,378,298	-	-
			-	-	-
<b>Total Long Term Debt</b>		<b>\$ 24,951,244</b>	<b>\$ 24,951,244</b>	<b>\$ -</b>	<b>\$ -</b>

### Existing Debt Service

As of June 30, 2023, principal outstanding on MW debt is \$25 million in the form of two loans from the US Environmental Protection Agency (EPA) through the Water Infrastructure and Innovation Act (WIFIA) program. One of the advantages MW has in using the WIFIA loans is the debt service payments do not begin until the 2029 fiscal year. No debt service has been paid to date on either WIFIA loan. Funds from currently issued loans contribute towards the costs of the following projects: Duff Water Treatments Plant (Duff WTP) Ozone Generation Replacement, Water Quality Improvement Project (WQIP) for PH adjustment of finished water, Duff WTP Upgrade to 65 MGD capacity (new filters, reservoir and finished water pump station), Duff WTP Table Rock Road Transmission Line (PL1) and the new MW Campus project.



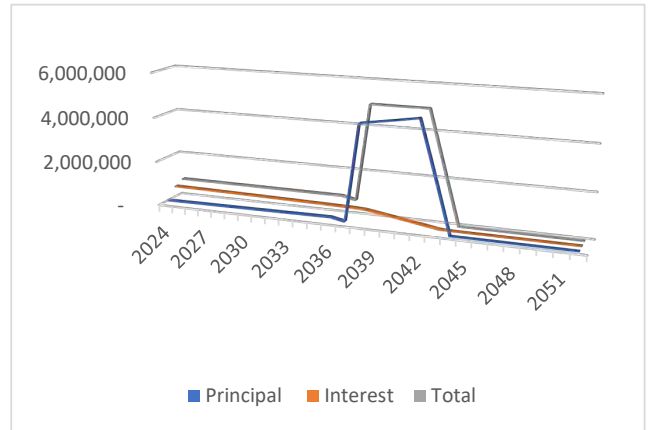
**Debt Service Requirements (continued)**

**Schedule of Future Debt Service Requirements**

The table below illustrates the debt service requirements based on current outstanding debt. Medford Water is anticipating new debt issued in fiscal year 2024/2025 for continued capital projects that help risk and resiliency of the system.

Fiscal Year	Principal	Interest	Total
2024	173,640	655,359	828,999
2025	179,258	649,740	828,999
2026	185,059	643,940	828,999
2027	191,047	637,952	828,999
2028	197,229	631,770	828,999
2029	203,610	625,388	828,999
2030	210,199	618,800	828,999
2031	217,000	611,999	828,999
2032	224,022	604,977	828,999
2033	231,271	597,728	828,999
2034	238,754	590,245	828,999
2035	246,480	582,519	828,999
2036	254,455	574,544	828,999
2037	130,298	566,310	696,609
2038	4,436,380	539,952	4,976,332
2039	4,534,517	441,815	4,976,332
2040	4,634,825	341,507	4,976,332
2041	4,737,352	238,980	4,976,332
2042	4,842,147	134,185	4,976,332
2043	2,461,094	27,072	2,488,166
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
<b>Total</b>	<b>\$ 28,528,634</b>	<b>\$ 10,314,784</b>	<b>\$ 38,843,418</b>

**EPA** United States Environmental Protection Agency  
**WIFIA Loan Program**  
 for eligible water & wastewater infrastructure projects.





# Long Term Financial Planning

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Ten Year Financial Plan  
Fund Balance Analysis

## Long Term Financial Planning

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### Long Term Financial Planning

In order to serve the community with a reliable, high-quality water supply now and for future generations, Medford Water continuously plans ahead and makes adjustments to the budget as needed.

The Ten-Year Financial Plan is within Medford Water's Comprehensive Financial Management Policy and outlined below.

### Ten-Year Financial Plan

- i. Medford Water recognizes the many benefits of long-range financial forecasting including the early identification of potential fiscal constraints related to revenue and expenditure trends, the need to incorporate the impact of capital projects within the operating budget, and the need to maintain adequate resources during economic downturns to sustain system reliability and ensure the continued delivery of high quality drinking water. Accordingly, Medford Water shall develop and maintain a Ten-Year Financial Plan that projects resources and requirements beyond the scope of the current budget period. The purpose of the plan is to provide long term context for annual decisions that will be made in conjunction with the Cost of Service Study, the annual Budget and the Ten-Year Capital Plan.
- ii. The Ten-Year Financial Plan will be updated annually at the time of the Cost of Service Study. Any unexpected changes in economic conditions or circumstances may prompt more frequent updates. Any significant changes shall be reported to Medford Water Management Team, General Manager, and the Board of Water Commissioners.

### The Ten-Year Plan will:

1. Provide the Board with the projected long-term fiscal impact of current policies and budget decisions;
2. Recognize the effects of economic cycles, growth, and inflation on the demand for services and Commission resources;
3. Provide revenue and expenditure projections, including the operating budget impacts of all planned capital expenditures;
4. Differentiate between revenues and expenditures associated with one-time fiscal activities;
5. Identify the impact to overall rate levels for both retail and wholesale customers;
6. Provide insight into whether the current mix of resources and requirements are enough to cover current service levels into the future; and
7. Allow staff and Commissioners to test "what if" scenarios and examine the financial impact of such scenarios on future years.

The background features a close-up of blue water with shimmering ripples. Overlaid on this are several geometric shapes: a large white-outlined triangle pointing upwards from the bottom left, a smaller white-outlined triangle pointing downwards from the top right, and a light blue parallelogram at the bottom left. The text is positioned in the lower right area of the page.

# Long Term Financial Planning

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Ten Year Financial Plan  
Fund Balance Analysis

**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**Fund Balance Analysis**

**Water Fund**

\*Based off April 2022 COSA Proforma Calculation and most updated informatio for Capital Outlay. SUBJECT TO CHANGE

<b>Fiscal Year</b>	<b>Capital Cost from 10 year CIP Plan</b>	<b>Adjusted Beginning Fund Balance</b>	<b>Water Revenue</b>	<b>Water Treatment Plant Revenue</b>	<b>Operating and Other Expense</b>	<b>Debt/Bond Proceeds</b>	<b>Debt Payments</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Capital Outlay</b>	<b>Adjusted Ending Balance</b>
17-18	7,636,072	7,096,553	14,510,119	2,090,071	(9,948,654)	-	-	2,500,000	(949,800)	(7,636,072)	8,612,018
18-19	5,694,475	8,612,018	17,160,049	3,254,187	(10,950,133)	-	-	-	(3,213,782)	(5,694,475)	10,167,864
19-20	7,090,651	10,106,646	16,965,007	3,151,049	(11,818,682)	-	-	-	(2,176,236)	(7,090,651)	10,038,369
20-21	8,208,391	10,038,369	19,961,967	2,607,104	(12,277,554)	-	-	-	(4,128,676)	(8,208,391)	9,035,047
21-22	13,499,124	9,035,047	20,238,076	4,353,589	(13,383,696)	11,918,354	-	-	(3,172,205)	(13,499,124)	15,490,041
22-23	31,517,502	15,491,841	21,400,000	1,547,000	(14,128,327)	27,315,835	-	-	(1,245,000)	(24,290,234)	26,091,114
23-24	64,298,000	26,091,114	22,000,000	1,670,000	(15,285,431)	25,581,665	-	18,500,000	(875,000)	(64,298,000)	13,134,348
24-25	56,171,000	13,134,348	23,760,000	1,735,500	(15,419,713)	13,103,866	-	3,000,000	(875,000)	(56,171,000)	18,808,298
25-26	40,568,000	18,808,298	25,660,800	1,804,095	(15,814,157)	5,435,038	(3,209,703)	5,250,000	(875,000)	(40,568,000)	19,235,305
26-27	21,693,000	19,235,305	26,943,840	1,875,938	(16,219,336)	1,481,000	(5,215,768)	1,220,000	(875,000)	(21,693,000)	6,502,979



**MEDFORD WATER COMMISSION**  
**Fiscal Year 2023-24**  
**Fund Balance Analysis**

**Water Construction Fund**

\*Based off April 2022 COSA Proforma Calculation and most updated informatio for Capital Outlay. SUBJECT TO CHANGE

<b>Fiscal Year</b>	<b>Beginning Balance</b>	<b>Resources</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Ending Balance</b>
17-18	15,773,577	94,740	949,800	(2,500,000)	14,318,117
18-19	14,318,117	416,545	3,213,782	-	17,948,444
19-20	17,948,444	474,528	2,176,236	-	20,599,208
20-21	20,599,208	138,842	4,128,676	-	24,866,726
Estimated 21-22	24,866,726	27,877	3,172,205	-	28,066,808
Budgeted 22-23	28,066,808	90,000	1,245,000	-	29,401,808
23-24	29,401,808	205,000	875,000	(18,500,000)	11,981,808
24-25	11,981,808	40,000	875,000	(3,000,000)	9,896,808
25-26	9,896,808	40,000	875,000	(5,250,000)	5,561,808
26-27	5,561,808	40,000	875,000	(1,220,000)	5,256,808



# Glossary

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## Glossary

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**AAA Bond Rating:** Bonds of the highest quality that offer the lowest degree of investment risk. Issuers are considered extremely stable and dependable.

**Accrual Basis:** The recording of the financial transactions, and other events and circumstances that have cash consequences, in the periods in which those transactions, events and circumstances occur, rather than only in the period in which cash is received. Revenues are earned and expenses are recognized when they are incurred.

**Adopted Budget:** Financial plan adopted by the governing body, forming the basis for appropriations.

**Annual Financial Report:** The official Annual financial Report of Medford Water. It includes management discussion and analysis of the financial activities for the year, financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, and a statistical section.

**Appropriations:** Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

**Audit:** A review of Medford Water's operations by an independent accounting firm to verify that the financial statements accurately reflect Medford Water's financial position.

**Audit Report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

**Authority:** A government or public agency created to perform a single function or a restricted group of related activities. An authority may be completely independent of other governments or be partially dependent upon other governments for its financing or the exercise of certain powers.

**Balanced Budget:** Revenues + Fund Balance + Transfers  $\geq$  Expenses.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**Benchmarking:** A method of comparing the performance of Medford Water to other utilities.

**Best Practices:** The processes, practices, and systems identified in organizations that are performed exceptionally well and are widely recognized as improving performance and efficiency in specific areas or programs. Successfully identifying and applying best practices can reduce expenses and improve program efficiency.

**Board:** A body of elected or appointed members who jointly oversee the activities of an organization.

**Bond:** A means for long-term borrowing of funds to finance capital projects.

**Budget:** The plan of financial operation for each calendar or fiscal year estimating proposed expenditures and the proposed means of financing them. Upon approval by the Commissioners, the budget appropriation ordinance is the legal basis for expenditures during the budget year.

## Glossary (continued)

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**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.

**Budget Message:** Written explanation of the budget and the local government's financial priorities prepared and presented by the executive officer or chairperson of the governing body.

**Budget Officer:** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

**Budget Transfers:** Amounts moved from one fund to finance activities in another fund shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital Improvement (Capital Expenditure):** A permanent major addition to Medford Water's real property assets, including the design, construction, or purchase of land, buildings or facilities, water infrastructure or major renovations of the same. Capital improvements have a cost of \$5,000 or more and are budgeted in the Capital Expenditure budget category.

**Capital Improvement Budget:** A financial plan of proposed capital improvement projects and the means of financing them for a given period. Medford Water annually updates the next year's Capital Improvement Budget and the ten-year Capital Improvement Plan.

**Cash Flow:** Amount of cash generated and used in a given period.

**Contingency:** An appropriation category to cover unforeseen events that occur during the budget year.

**COSA:** (Cost of Service Analysis) A study completed to determine the allocation of costs to the various customer classes served.

**COVID-19:** An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became a pandemic in 2020.

**Credit Rating:** The creditworthiness, determined through a statistical analysis of available credit data.

**Debt Financing:** When a government raises money for capital expenditures by selling bonds, bills, or notes to individual and/or institutional investors. In return for lending the money, the individuals or institutions become creditors and receive a promise to repay principal and interest on the debt.

**Debt Proceeds Fund:** The fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Debt Revenue:** Income from debt proceeds obtained from a loan that will be paid back at a later date.

**Department:** The largest organizational unit of Medford Water.

**Depreciation:** An allowance made for loss in value of property because of age, wear, or market conditions.

## Glossary (continued)

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**Encumbered:** Commitments related to appropriated funds for future expenditures. Funds are encumbered by means of purchase orders and contracts.

**Enterprise Resource Planning (ERP):** An enterprise-wide information system designed to coordinate all the resources, information, and activities needed to complete business processes. An ERP system supports most of the business system that maintains the data needed for a variety of business functions such as financials, projects, HR, and payroll in a single database. The common database can allow every department of a business to store and retrieve information in real-time.

**Expenditures:** The cost of goods received, or services rendered regardless of when payment is made. Expenditures decrease a fund's assets. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, entitlements, and shared revenue.

**Expense:** The act of expending; expenditure.

**Fiscal Year:** A 12-month period of time to which the annual budget applies. Medford Water's fiscal year is July 1 through June 30.

**Fixed Assets:** Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets, also referred to as capital assets, include land, right-of-way, buildings, improvements, infrastructure and equipment costing over \$5,000 with an estimated life of one year or more.

**Fringe Benefits:** Employee benefits paid by the employer (Federal Insurance Contributions Act, Withholding Tax, Insurance, Workers' Compensation, etc.).

**Full-Time Equivalent (FTE):** A quantifiable unit of measurement used to convert hours worked by part-time or temporary employees into the equivalency of a full-time position. Standard hours for Medford Water employees are 1,840 except for the 24/7 departments in which the standard hours are 2,080.

**Fund:** A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

**Fund Balance:** The excess of a fund's assets over its liabilities. For accounting purposes, fund balance is identified as non-spendable, restricted, committed, assigned, or unassigned.

**General Fund:** The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is the main operating fund of Medford Water.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

**Goal:** A long-term, attainable target for an organization. Its vision of the future.

**Government Finance Officers Association (GFOA):** An association of public finance professionals which develops and promotes Generally Accepted Accounting Principles (GAAP) for state and local governments, and sponsors a Certificate of Achievement for Excellence in Financial Reporting Program.

**Governmental Accounting Standards Board:** The authoritative accounting and financial reporting standard-setting body for government entities.



## Glossary (continued)

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**Grant:** A contribution of cash or other assets by one governmental unit to another, usually for a specified purpose or activity.

**Interest:** A fee paid for using other people's money. To the borrower it is the cost of using money, to the lender interest is the income from lending money.

**Liabilities:** Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date.

**Local Government:** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality.

**Materials & Services:** A budget category. Examples include office supplies, minor equipment, motor vehicle expense and professional and contractual services.

**Medford Water:** A brand used to represent Medford Water Commission.

**Merit Based Compensation:** A system of employee pay that links compensation to measures of work quality or goals.

**Mission Statement:** Provides a clear presentation of a department's function or mandate. A good mission statement answers who the stakeholders are, why the program is needed, and what services are provided.

**Modified Accrual Basis:** Refers to the basis of accounting in which revenues are recognized when they become susceptible to accrual, that is, when they are both measurable and available to finance expenditures of the fiscal period. Revenues considered susceptible to accrual include interest, rent, grants, and certain miscellaneous revenues. All governmental funds are accounted for using the modified accrual basis of accounting.

**Objective:** The expected result or achievement of a budget activity.

**Operating Budget:** Annual appropriation of funds for ongoing program costs, including employee services, supplies, equipment and debt service.

**Operating Revenue:** Revenue of a fund, excluding Beginning Fund Balance (Fund Balance). Trends in current year resources are evaluated by focusing on Operating Revenue.

**Per Capita:** A unit of measurement that indicates an amount of some quantity per person in the County.

**Performance Measure:** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services:** A budget category which accounts for salaries, wages, and overtime of employees, as well as all employer-paid fringe benefits such as health and dental insurance, retirement, and workers' compensation insurance.

**Proposed Budget:** Financial and operating plan prepared by the Budget Officer and submitted to the public and the board of commissioners to review.

**Publication:** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

## Glossary (continued)

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**Resolution:** A formal order of a governing body; lower legal status than an ordinance.

**Resources:** Total amount available for appropriation during the fiscal year, including beginning fund balances, revenue, and fund transfers.

**Restricted Fund Balance:** Resources that are subject to enforceable legal restrictions: external parties, constitutional provisions, or enabling legislation.

**Return on Investment:** A measure used to evaluate how much profit or cost savings will be realized from a project.

**Revenue:** Financial resources received from tax payments, fees for service, licenses and permits, fines, costs and forfeitures, grants, rents, and interest. Revenues increase a fund's assets.

**Revenue Bonds:** Bonds issued to construct capital facilities, repaid from revenue produced by the operation of those facilities.

**SDC:** A System Development Charge (SDC) is imposed on new development to mitigate the impact of growth on Medford Water infrastructure. These fees are used to fund improvements that increase capacity of the utility.

**Unappropriated Fund Balance:** Net resources in excess of what is properly categorized in one of the four categories.

**Unencumbered:** Free of encumbrance, not subject to claims.



## Contact

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MEDFORD WATER

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