



MEDFORD WATER FY24-25 ADOPTED BUDGET



A component unit of the City of Medford, OR
Approved June 5th, 2024



BOARD OF WATER COMMISSIONERS

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

GENERAL MANAGER

Brad Taylor

MANAGEMENT TEAM

Tanya Haakinson
Dan Perkins
Beau Belikoff
Brian Runyen
Julie Smitherman
Kris Stitt

Chair Bob Strosser and Members of the Medford Water Commission Board of Commissioners, We are pleased to present the approved 2024-25 budget, which has been designed to address the present and anticipated needs of the Medford Water Commission (Medford Water).

The budget takes into consideration risks associated with the environment, social aspects, and governance (ESG). It primarily focuses on reducing exposure to natural disasters and water-related risks. Medford Water also keeps a close eye on changes in legislation to ensure compliance. For instance, tests for harmful substances are being carried out, and improvements at the treatment plant are leading to a reduction in lead and copper levels, which benefits drinking water quality and meets regulatory requirements.

The budget is closely aligned with our mission to safeguard public health by providing a reliable, high-quality water supply at the best value. With specific targets defined within the comprehensive financial management policy, the 2024-25 budget encompasses revenue, expense, and fund transfer considerations in order to maintain a historically robust liquidity position.

The 2024-25 budget outlines resources and requirements totaling approximately \$135.1 million, with water revenues and rates showing consistent annual increases since the 2014-15 fiscal year. Our customer base remains stable as southern Oregon continues to grow and rates are some of the lowest in the state. We anticipate a water rate increase in March 2025 as the organization continues drawing down WIFIA loans and issuing \$40M in revenue bonds in anticipation of implementing the 10-year capital plan. Performance indicators and benchmarks are being used to assess the financial health of the utility and measure service level targets. Key principles, including the preservation of service levels, conservative revenue estimates, the prioritization of repairs and maintenance for existing infrastructure, and the impact to the operating budget to support new capital projects, are being followed.

We would like to acknowledge the dedication of the Medford Water staff and express our gratitude to the Board of Commissioners for your continued support, direction, dedication, and thoughtful analysis. Crafting this budget is a testament to the resourcefulness and expertise of our team, and we are genuinely appreciative of the unwavering support provided by the Board of Commissioners as we tackle future challenges and endeavor to strengthen our financial position.

We hereby respectfully present the Medford Water Commission Adopted Budget for the 2024-25 fiscal year.

General Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Medford Water Commission
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

RESOLUTION NO. 1935

A RESOLUTION Adopting the Budget for Medford Water of the City of Medford, by and through its Board of Water Commissioners, for Fiscal Year 2024-25 Commencing July 1, 2024, and Making Appropriations Thereunder

WHEREAS, the Proposed Budget for Fiscal Year (FY) 2024-25, from and after the 1st day of July 2024, was prepared by the General Manager of Medford Water Commission as Budget Officer for the Board of Water Commissioners (Board); and

WHEREAS, the Proposed Budget has been heretofore reviewed by the Board, and published for the time and in the manner prescribed by Local Budget Law; and said Proposed Budget came regularly for the hearing before the Board, at the hour of 12:15 p.m., on the 5th day of June 2024; and

WHEREAS, the Water Fund and the Construction and Infrastructure Replacement Fund have been established in the Budget, and all Funds reflect any and all approved changes; and

WHEREAS, a public hearing was duly held at said time and place, due notice thereof having been given to the public, and the Board at said time did consider the Proposed Budget and the matters discussed at the public hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF WATER COMMISSIONERS OF THE CITY OF MEDFORD, OREGON, THAT:

SECTION 1. Medford Water, of the City of Medford, by and through its Board of Water Commissioners hereby adopts the Budget for FY2024-25, in the sum of \$135,123,629, and now on file in the Commission's Office.

SECTION 2. The amounts for the Fiscal Year commencing July 1, 2024, totaling \$135,123,629 are hereby appropriated by fund and program as shown on the functional schedule attached hereto, marked Exhibit A, and by this reference incorporated herein. The sum of \$34,087,279 is the estimated total unappropriated ending fund balances to be carried forward.

SECTION 3. The City Recorder is hereby directed to file with the City of Medford, Oregon, a copy of the Budget as finally adopted.

PASSED by the Board of Water Commissioners and signed by me in authentication of its passage this 5th day of June 2024.

ATTEST: 
Amber Furu, Asst. Clerk of the Commission


David Wright, Acting Chair

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Introduction

Budget Message & Overview
Medford Water Organization
Budget Process and Guidelines
Personnel



MEDFORD WATER

Budget Message & Overview

The Fiscal Year 2024-2025 Annual Budget is prepared by Medford Water management. The budget reflects careful study of historical data and adjusts for significant expense items. It aims to provide a clear overview and improve the organization's financial outlook, aligning with its mission and goals. Challenges such as increased cost for materials and services along with rising construction costs have impacted the budget. The organization is committed to providing a reliable water supply at the best value and conducts annual studies to analyze revenues and funding needs for capital improvement projects. The budget focuses on managing aging infrastructure and improving operating efficiencies while maintaining adequate reserves. Primary revenues are from water rates and debt proceeds, while total expenditures have increased compared to the prior year. Investments are planned for labor, materials, services, and capital projects. The organization's planning is centered around future positioning, growth, and resilient development. It is undertaking critical backbone projects and utilizing debt financing through the WIFIA loan program to make necessary infrastructure improvements and save costs for ratepayers.



MEDFORD WATER

Resources (Water Fund)

The projected water revenues amounting to \$23,500,000 encompass an 8% rate increase set to take effect in March 2025, along with an anticipated growth rate of 0.9% across all service classes. Medford Water consistently conducts an annual review of the Cost of Service, Financial Policies, and the Ten-Year Capital and Financial Plans to ensure the establishment and maintenance of fair and justifiable rates and fees, as well as the accumulation of essential cash reserves necessary to uphold reasonable levels of operating reserve contingencies. Work orders, fees, and system development charges significantly depend on growth, and these estimations are prudently adjusted based on historical activity. The average for SDC's over the last five years stands at \$1.2 million.

The forest management plan specifies the extraction of 783 million board feet of Pine, valued at \$300,000. With generous grant support from state, local, and federal sources, we aim to bolster spill response, emergency preparedness, and wildfire fuel reduction efforts.

WATER FUND	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
RESOURCES		
Water Revenue	\$23,500,000	\$23,500,000
Work Order and Fee Revenue	\$900,000	\$900,000
Investment Income	\$50,000	\$50,000
System Development Charges	\$500,000	\$500,000
Forest Product Revenue	\$300,000	\$300,000
Debt Proceeds	\$19,000,000	\$19,000,000
Grant Revenue	\$2,430,000	\$2,430,000
Miscellaneous Income	\$50,000	\$50,000
Total resources from operations	\$46,730,000	\$46,730,000

Projects through the City of Medford, funded by the American Rescue Plan (ARPA) valued at \$2.2 million, help ensure the maintenance of vital public services. In addition, \$19 million in debt proceeds continue to support the Rogue Valley Water Supply Resiliency Program (WIFIA).



Requirements (Water Fund)

The 2025 total operating budget is experiencing a 13% increase. Labor costs are set to rise by \$1.8 million, representing an 11% increase, driven by higher charge-out rates resulting from the allocation of overhead burden. The cost of chemicals and coagulants has increased by approximately \$1 million (doubled) to meet regulatory requirements, address inflation, and support expanded capacity resulting from new capital expenditure investments coming online and affecting the operating budget. Advancements in information technology and cybersecurity are consistently strengthening our operations and minimizing security risks. We have implemented a 6% budget increase in network, software, and hardware maintenance to ensure continued reliability and security. Electricity is the primary expense in supply pumping, and it is expected to fuel a 16% increase, amounting to \$171,000. Overall, administrative expenses have held steady compared to the FY23-24 budget. However, medical insurance premiums have increased by 10%, and property, general liability, and auto insurance have all seen a 20% increase.

WATER FUND	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
REQUIREMENTS		
Source of Supply	\$1,569,465	\$1,569,465
Supply Pumping	\$997,273	\$997,273
Purification	\$3,810,155	\$3,810,155
Transmission	\$370,311	\$370,311
Distribution Pumping	\$601,592	\$601,592
Distribution	\$5,318,596	\$5,318,596
Customer Service, Collection & Meter Reading	\$2,960,757	\$2,960,757
Administration & General	\$1,003,435	\$1,003,435
Work Order and Fee Expense	\$600,000	\$600,000
Total operating requirements	\$17,231,584	\$17,231,584



Requirements (Water Fund)

Capital expenditures from the Water Fund account for \$5.5M of the total \$50M FY24-25 capital plan. These expenditures encompass non-major construction assets, such as fleet and information technology, which are not subject to legal restrictions under debt covenants.

Debt service is a new concept for Medford Water. The water fund will use its revenue to make payments on all outstanding debt issued under the master water revenue bond declaration. The unappropriated ending fund balance meets the 20% target balance of budgeted revenues as outlined in the comprehensive financial management policy

WATER FUND	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
Capital Expenditures	\$5,596,000	\$5,596,000
Operating Contingency Reserve	\$250,000	\$250,000
Transfer to other funds	\$24,800,918	\$24,800,918
Debt Service	\$3,210,000	\$3,210,000
Total nonoperating requirements	\$33,856,918	\$33,856,918
Total before ending fund balance	\$51,088,502	\$51,088,502
Unappropriated ending fund balance (6/30)	\$5,170,096	\$5,170,096
Total requirements	\$56,258,598	\$56,258,598



Construction Fund

The Construction and Infrastructure Fund (The Construction Fund) serves as a valuable resource for accumulating funds essential for capital improvement projects. When the need arises for these projects, funds are seamlessly transferred from the Construction Fund to the Water Fund.

FY24-25 includes a budgeted transfer of \$6.8 million from the Water Fund to uphold a targeted fund balance, ensuring it remains at least 2.0 times annual depreciation. This strategic approach enables Medford Water to maintain robust financial capacity to meet both present and future needs.

CONSTRUCTION AND INFRASTRUCTURE REPLACEMENT FUND	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
RESOURCES		
Investment Income	\$175,000	\$175,000
Transfer from Water Fund	\$6,807,000	\$6,807,000
Beginning fund balance available for appropriation (7/1)	\$13,639,113	\$13,639,113
Total resources	\$20,621,113	\$20,621,113
REQUIREMENTS		
Transfer to Water Fund	\$0	\$0
Unappropriated ending fund balance (6/30)	\$20,621,113	\$20,621,113
Total requirements	\$20,621,113	\$20,621,113



Bond Project Fund

The purpose of the Bond Project Fund is to support capital projects with restricted bond funds. It is not a bond reserve account, and it does not transfer debt service payments to the Water Fund. It may create subaccounts for future series of bonds.

In the fiscal year 2024-2025, Medford Water is planning to raise funds through the issuance of revenue bonds. These funds will be dedicated to financing crucial capital assets of the Water System. The focus will be on the construction and improvement of the Duff water treatment plant ("Duff WTP"), the water transmission and distribution system, reservoir storage facilities, and an operations center. This investment in capital will enable Medford Water to enhance and expand essential infrastructure for the benefit of the community.

BOND PROJECT FUND	PROPOSED BUDGET 2024-25	ADOPTED BUDGET 2024-25
RESOURCES		
Investment Income	\$250,000	\$250,000
Debt Proceeds	\$40,000,000	\$40,000,000
Transfer from Water Fund	\$17,993,918	\$17,993,918
Beginning fund balance available for appropriation (7/1)	\$0	\$0
Total resources	\$58,243,918	\$58,243,918
REQUIREMENTS		
Administration & General	\$525,000	\$525,000
Total Operating requirements	\$525,000	\$525,000
Contingency Reserve	\$5,000,000	\$5,000,000
Capital Expenditures	\$44,422,848	\$44,422,848
Total nonoperating requirements	\$49,422,848	\$49,422,848
Total before ending fund balance	\$49,947,848	\$49,947,848
Unappropriated ending fund balance (6/30)	\$8,296,070	\$8,296,070
Total Requirements	\$58,243,918	\$58,243,918





Introduction

Medford Water Organization



MEDFORD WATER



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



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.

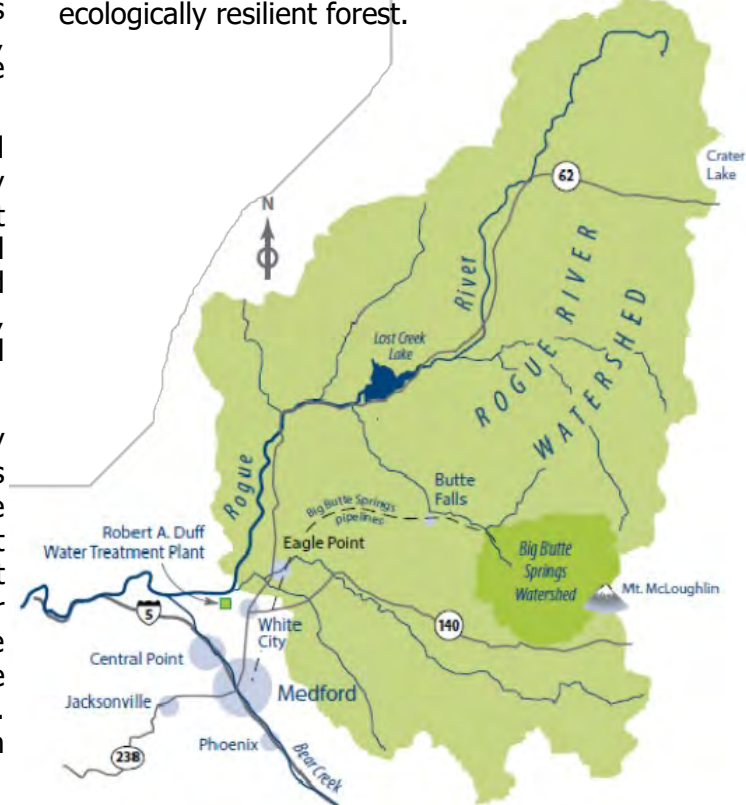
The portion of the Rogue River water shed upstream of the treatment plant is lightly developed, but includes some land uses that can lead to degraded water quality. Small communities and rural residences, farms and ranches, forestry practices, transportation, small industry, and natural disasters can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



Water Quantity and Quality



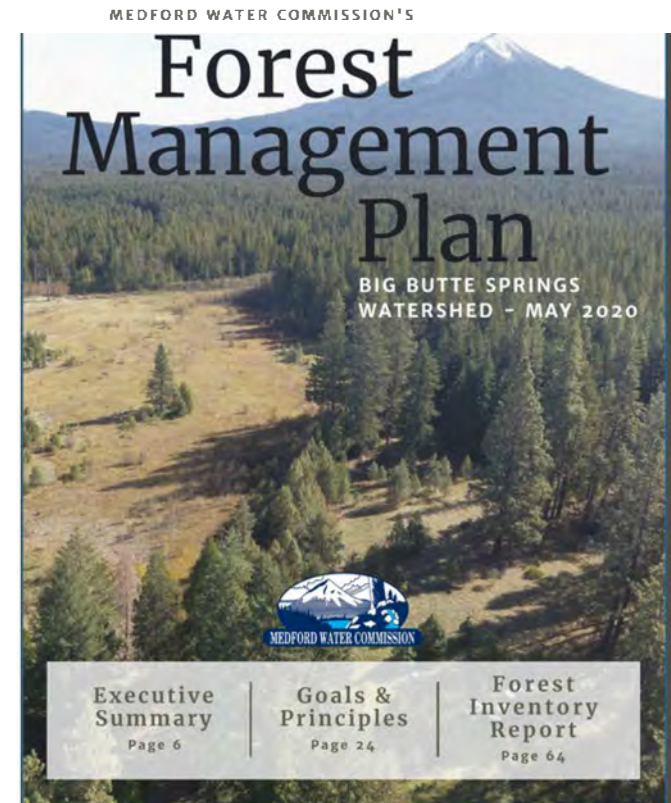
- Secure water rights from two sources to meet long term demands of region
 - Wholesale customers are required to share water rights during higher summer demands
- High quality source water combined with industry leading water treatment technologies
 - **NO DETECTIONS.** PFA's-Per and Polyfluoroalkyl Substances
 - Sampled in 2023 and 2024
- We are expecting to meet Revised Lead and Copper rule deadlines.
- Proven results-Customer satisfaction

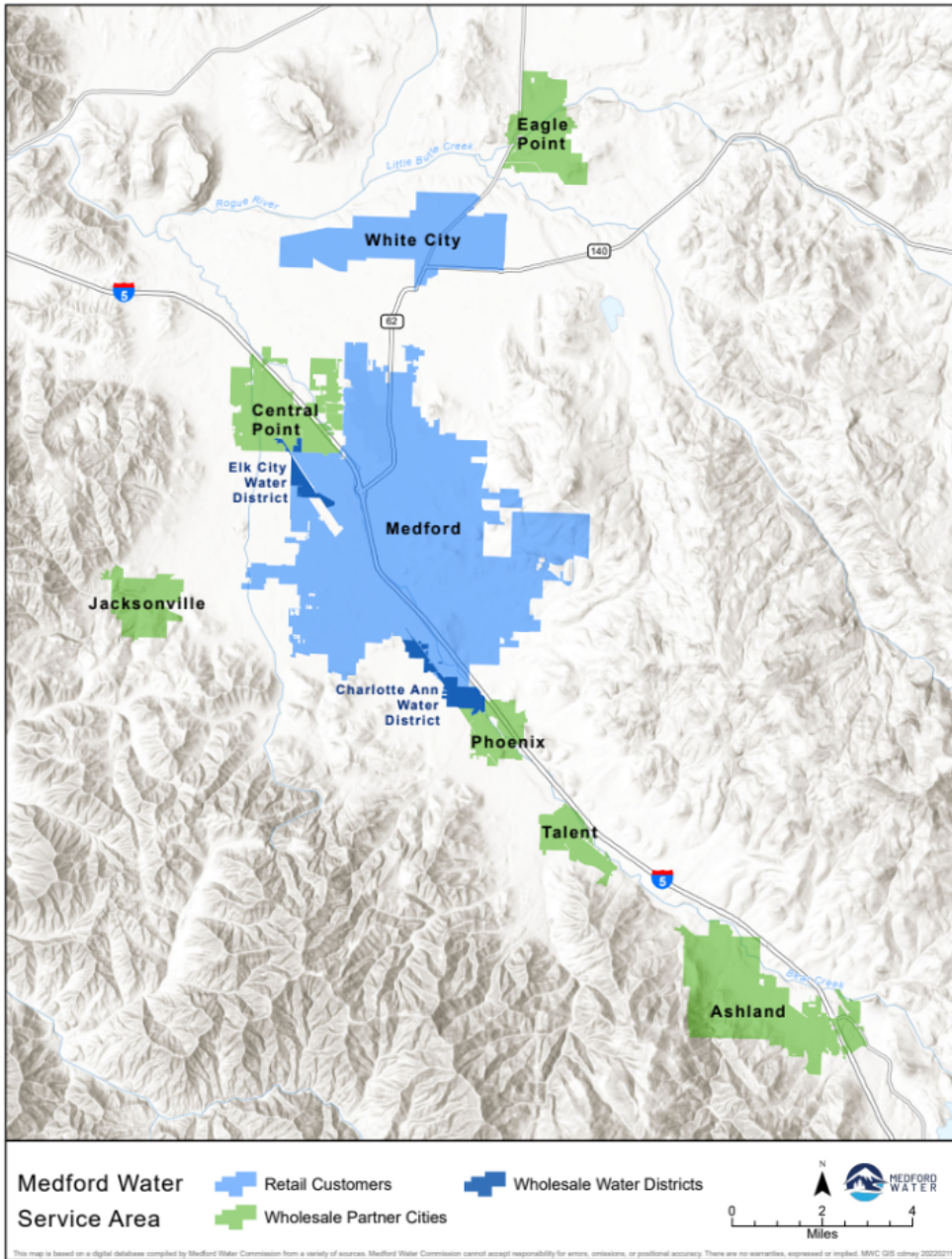
Watershed Management

- Source Water Protection Plan 2024
 - Spill Response
 - Water Quality monitoring
- Forest Management Plan adopted in 2020
 - Guides forest treatments and approaches for next 30 years.
 - Water quality and forest resiliency goals.

The Commission's forest management plan is designed to achieve the following goals:

1. *Yield a consistent source of high-quality, cool and clean water.*
2. *Reduce the risks of and increase the resiliency to wildfires.*
3. *Improve and maintain forest health.*
4. *Create financial sustainability.*





Customers Served (3 Types)

Medford Retail Customers:

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

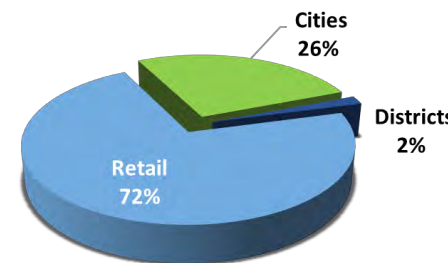
Wholesale Partner Cities:

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

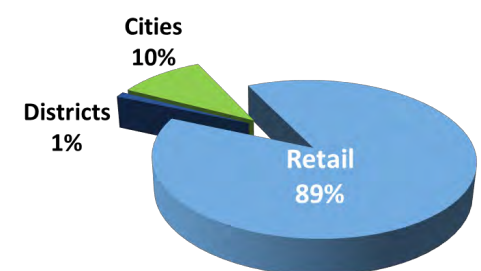
Wholesale Water Districts:

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 was dissolved and customers were divided between City of Phoenix and Medford Water, with the majority of customers transferring to city of Phoenix.

Water Consumption



Water Revenue

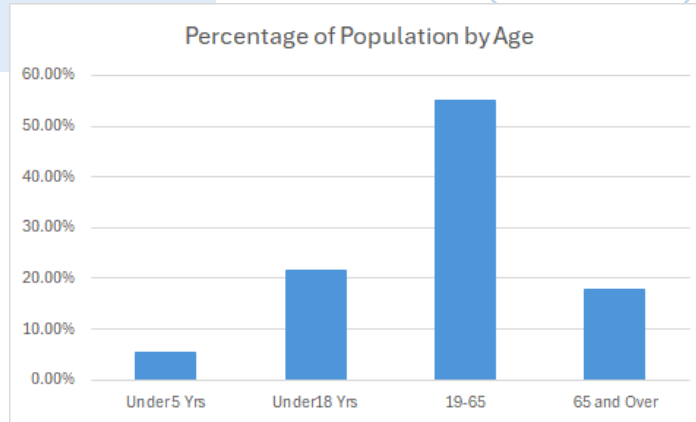


Local Demographics

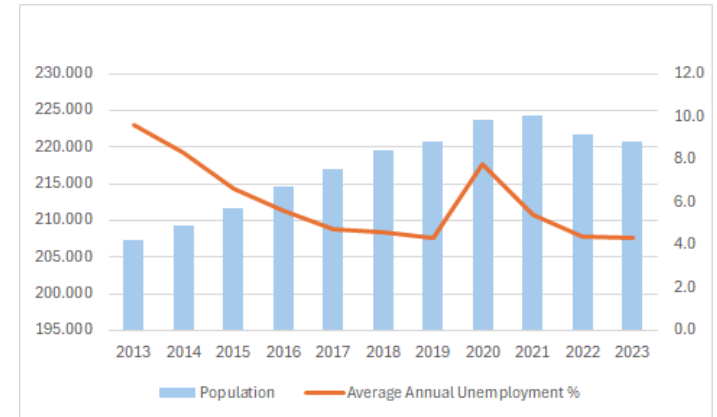
Jackson County
Population
(2023)

220,768

+6.49%
10 Year
Population
Growth



Population & Unemployment



Household Statistics (2022)



\$67,690
Median household income



65.00%
Owner-occupied housing



2.43
Persons per household



91%
High School graduate or higher



30%
Bachelor's degree or higher

Top 5 Industries By number of jobs (2022)



18,032
Health Care & Social Assistance



14,948
Retail Trade



12,165
Office & Administrative Support



11,300
Management

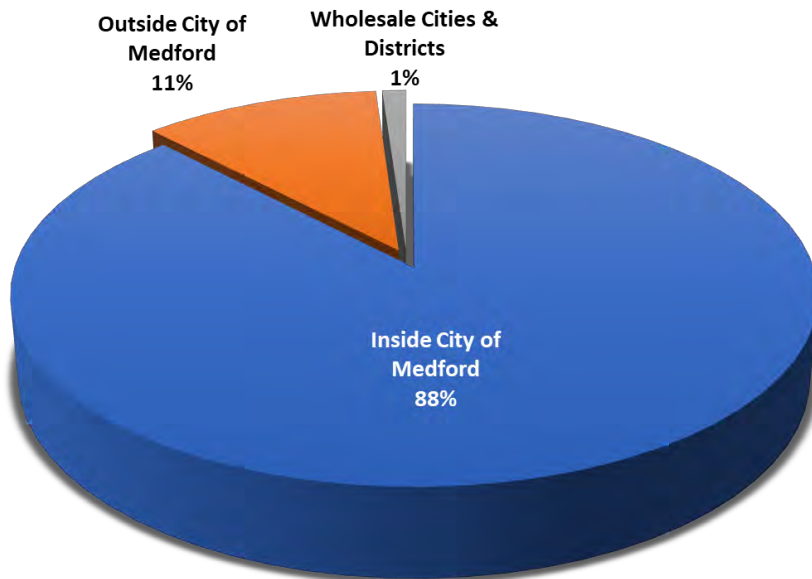





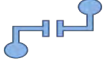




10,226
Sales

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



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



MILESTONES FOR MEDFORD WATER

Nov 7, 1922

Election amending City of Medford Charter to create Board of Water Commissioners separate from city and politics; a self-supporting water system

1923

Medford Water Commission began



1925

\$975,000 bond passed replacing Fish Lake supply

1927

A 30 mile path of steel pipeline built over 75 summits, bringing Big Butte Springs water supply to town.



1930

Election passed with the support of Mayor Pipes to sell surplus water outside the city.



1936

Eagle Point receives surplus water from the Commission.

1938

Pierce Heights Standpipe and Pump Station



1942

World War II Camp White supplied with water from the Commission



1945

Central Point receives surplus water from the Commission.

1946

8 million gallon Capital Hill Reservoir III is constructed



1950

\$2.8 mil bond approved for Big Butte Springs transmission line II to bring supply to 26 MGD

1953

Willow Creek Dam was constructed.

Jacksonville receives surplus water from the Commission.

1954

Permits for water diversion from Rogue River.

1955

White City receives water from the Commission.



1957

Construction of trunk water main loop encircling city

1957 - 1959

Big Butte Springs transmission line II extended to southeast side of city.



1959

Capital Hill Reservoir I and II covered



1962

Chlorine added to Medford water supply full time

1965

10,000 gallon Bullis Reservoir constructed

1966

\$2.6 mil bond for Phase I (15 MGD) of R. A. Duff Water Treatment Plant



1967

Conrad Pressure Control Station

1968

Water Treatment plant intake, transmission main to town, and Rancheria Springs Developed

1969

Martin Pressure Control Station

1970

Brookdale Pump Station

1971

Stanford Reservoir

1975

McAndrews Service Center Vilas Road Transmission line



1977

3 MG addition to Treatment Plant reservoir

MILESTONES FOR MEDFORD WATER

1978

Rancheria Pump Station

1980

Archer Pump Station



1982

Phoenix receives surplus water from the Commission

1983

Southeast Reservoir

1989

Treatment plant Contact Basin expansion & new Telemetry Control System.



1993

Big Butte Springs disinfection facility Phase II



36" West Side Transmission Main

1994

Rossanley Pressure Control Station



1995

Phase III West Side Transmission Main

1997

Cherry Lane Reservoir

1998

Talent receives surplus water from the Commission

2000

Treatment Plant Capacity expansion to 45 MGD



2002

TAP (Talent, Ashland, Phoenix) pipeline and pump station

Disinfection by Ozonation added to Water Treatment process, improving quality and taste

2006

Rancheria and Lone Pine Pump Stations

2011

Treatment Plant intake fish screens

2013

Martin Control Station & Ave G Transmission Main



2014

Ashland receives surplus water from the Commission

2016

Water flume excavation

2017

Prescribed burn at Vernal Pool Preserve

2019

Treatment Plant floc-sed basins Expansion Corrosion Study



2020

Rancheria Springs UV Disinfection Facility

Treatment Plant Lagoons Expansion Automated sampling at BBS Point of Entry



2021

Backup Power at Treatment Plant Utility Fiber to BBS



2022

Treatment Plant Engineered Lagoons

BBS Chlorine Monitoring Station

2023

Ozone Generation added at Duff Water Treatment Plant



2024

Corrosion Control System Implemented at Duff and BBS



2025

Duff Treatment Plant Capacity Expansion to 65MGD



Our Vision

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 Mission

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

Our Values

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.



Introduction

Budget Process and Guidelines



MEDFORD WATER

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
 - *Public input opportunity*
- ◆ 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.

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 2024 Cost of Service Study.
- ◆ Expenditures were formulated with the 2024 Cost of Service Study in mind.

Fund Balances

- ◆ Medford Water's Comprehensive Financial Management Policy has helped to recalibrate fund balance targets.
- ◆ Target balances include 2x annual depreciation in the Construction Fund
- ◆ Target balance include 20% of budgeted revenues in the Water fund

Debt

- ◆ Debt issuance and Debt management is reviewed annually by the board
- ◆ Medford Water strives to maintain a debt service coverage of 2.0 for planning
- ◆ Net Revenues each fiscal year at least 1.25x annual debt service
- ◆ Coverage revenues at least equal to 1.15x annual debt service

Key Budget Factors



Expenditures

- ◆ Continued focus will be on service lines, meter box lids and adjusting meter/radio positions in order to enhance the functionality
- ◆ 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
- ◆ Capital investments of \$50M
- ◆ Debt Service on revenue bonds begins December 2024



Revenue

- ◆ Water Revenue is based upon 2023 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 estimates are conservative
- ◆ Debt proceeds are budgeted based on a 10 year Capital Improvement Plan and WIFIA funding.
- ◆ Forest Product Revenue is based on estimated board feet of harvestable timber

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.

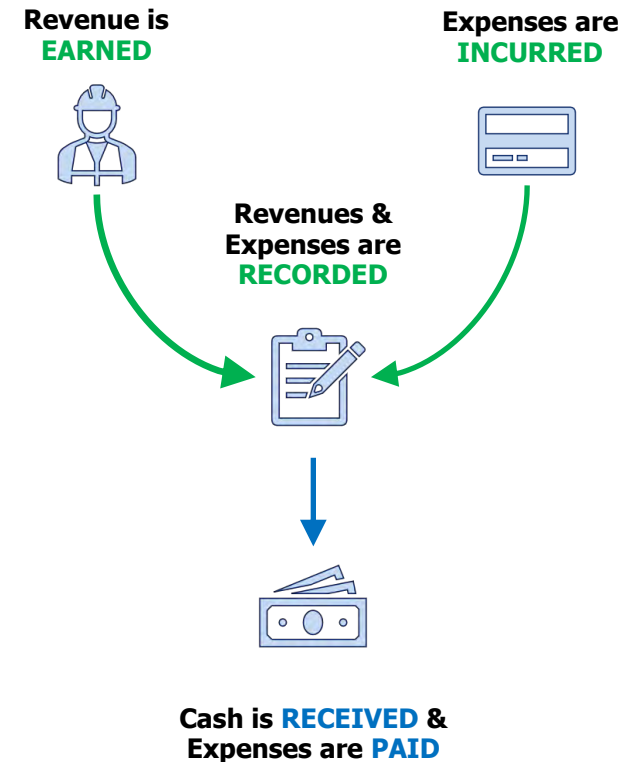
Medford Water is governed by a Board of Commissioners who are appointed by the Mayor of Medford and confirmed by the Medford City Council. As a result, it is a single enterprise fund comprised of three sub-funds. Additionally, Medford Water is considered a discretely presented component unit of the City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


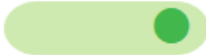
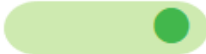

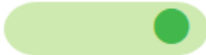
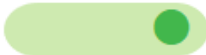
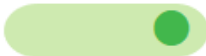
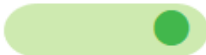
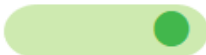
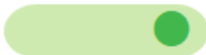
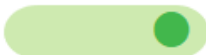
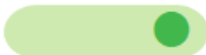
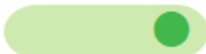
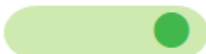
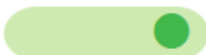
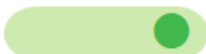
Basis of Budgeting

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

Budgeting Policy

Balanced Budget Presentation		Balanced budget for all funds prepared on an annual basis.
Resources Greater than Budget Estimates		No transfers into the Water Fund are expected to be incurred in 2024-25 fiscal year.
Public Hearings		Medford Water holds public hearing for the budget on annual basis.
Overhead Allocation		Overhead allocation calculated in conjunction with the annual budget.
Examination of the Existing Budget		Throughout the year, management looks for efficiencies and identifies services that are valued less than cost.
Water Services to Keep Pace with Needs of Medford Water's Customers		No decrease in service levels in the 2024-25 fiscal year.
Maintenance of Quality Water Service Programs		Continuance of quality programs in the 2024-25 fiscal year.
Maintenance of Existing Services vs. Addition or Enhanced Service Needs		Service quality is maintained and inflationary factor included in many items within the Annual and Capital Budgets.
Budget Monitoring		Management responsible for formulation, monitoring and administration of the Annual and Capital Budgets.
Performance Budgeting		Trends, metrics, and performance measures are completed on a monthly, quarterly and annual basis.
Distinguished Budget Presentation		Medford Water will work to create and obtain the GFOA Distinguished Budget Presentation Award for each annual budget.
Capital Improvement Budget Policies		Ten year plan is updated annually in conjunction with the expense budget.
Agenda Memorandum Review		Medford Water agenda items are reviewed and commented on by Finance for fiscal impacts.
Accounting, Auditing, & Financial Records		A comprehensive annual financial report is prepared annually & submitted to GFOA for review and award.
Debt Issuance & Debt Management Policy		Reviewed and adopted annually to accommodate short and long term financing.
Financial Ratios and Key Indicators		Current Ratio, Age of System, Cash on Hand & Days Sales Outstanding, and DSCR calculated on a monthly & quarterly basis.

Performance Measures

Financial Planning Policies

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

Revenue Policies

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

Operating Policies

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

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.

Financial Planning Policies

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

Financial Planning Policies

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)

Financial Planning Policies

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.

Financial Planning Policies

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.

Financial Planning Policies

Debt Issuance & Debt Management Policy

The Debt Issuance and Debt Management Policy has been adopted by Board Resolution. The Policy defines the debt management and policies to issue debt, and it shall be reviewed annually and updated by Board Resolution if needed.

A

Allowable Debt Instruments

The debt instruments that Medford Water is allowed to use are described by state law. All derivative instruments carry considerable risk and MW avoids the use of such financial instruments.

B

Debt Limitations

Medford Water will charge rates and fees in connection with the operation of the Water System to generate adequate gross revenues and net revenues defined to meet bond covenants.

C

Maturity Guidelines

Foremost, the term of any debt issued should not exceed the useful life the asset is funding.

D

The Process to Issue Debt

Approval of debt issuance will include an evaluation of applicable federal, state, and additional legal provisions and restrictions and are subject to bond counsel review. Medford Water will consult the expertise of a registered municipal advisor to determine the best course of action for their specific project and the method of sale.

E

Management of Debt

Management of bond proceeds takes into consideration all inherent risk and should consider the objectives and uses of proceeds. Investments purchased with bond proceeds are kept separate from unrestricted funds and recorded in the Bond Project Fund. Medford Water will consult with investment advisors to project cash flow requirements and investment horizons. Arbitrage calculations will be performed by a consultant and assist with IRS filings. Record retention will be for the life of the bond plus 3 years.



Introduction

Personnel



MEDFORD WATER

Position Summary

	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25
Department			
Administration	3	3	3
Engineering	7	7	7
Finance	6	6	7
Information Technology	7	7	7
Water Operations	36	37	36
Water Resources & Customer Service	13	13	13
Total Full-Time Positions	72	73	73
		Increase in Full-Time Positions	(0)

Administration & General

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.

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.

Customer Service

Directs customer service, utility billing, public records requests, customer outreach.

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.

Human Resources

The Human Resources Manager reports directly to the General Manager. The HR department is responsible for developing and managing HR programs in multiple areas like training and development, performance management, employee relations, labor relations, compensation and benefits, staffing, recruiting, onboarding, retention and safety, while keeping current with federal, state and regulatory agencies.

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.

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.

Water Operations

Water Resources

The Water Resource department directs 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.



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.





Financial Structure

Fund Balances



MEDFORD WATER

MEDFORD WATER COMMISSION
WATER FUND
SCHEDULE OF BUDGET AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2021 - 22	ACTUAL 2022 - 23	ESTIMATED 2023-24	BUDGET 2023-24	BUDGET 2024-25
				RESOURCES
				Operating/non operating resources:
20,238,076	22,740,601	23,400,000	22,000,000	Water Revenue 23,500,000
1,297,525	969,032	1,100,000	600,000	Work Order and Fee Revenue 900,000
95,745	187,278	350,000	50,000	Investment Income 50,000
2,108,477	961,663	658,590	450,000	System Development Charges 500,000
636,682	-	607,830	500,000	Forest Product Revenue 300,000
75,300	1,222	778,388	20,000	Grant Revenue 2,430,000
139,860	72,739	100,000	50,000	Miscellaneous Revenue 50,000
11,918,354	18,541,277	33,383,112	25,581,665	Debt Proceeds 19,000,000
36,510,019	43,473,812	60,377,920	49,251,665	Total resources from operations 46,730,000
-	-	18,980,526	18,500,000	Transfers In -
9,035,047	15,491,840	18,474,828	18,863,846	Beginning fund balance available for appropriation (7/1) 9,528,598
\$ 45,545,066	58,965,652	97,833,274	\$ 86,615,511	Total resources \$ 56,258,598
				REQUIREMENTS
				Operating requirements:
1,149,276	1,258,313	1,580,358	1,562,555	Source of Supply 1,569,465
578,599	675,722	865,276	798,792	Supply Pumping 997,273
2,224,105	3,312,066	3,177,200	3,019,113	Purification 3,810,155
262,354	337,444	325,008	331,084	Transmission 370,311
377,794	471,575	586,774	599,406	Distribution Pumping 601,592
3,111,521	4,180,955	4,326,242	4,713,989	Distribution 5,318,596
2,280,115	2,335,924	2,604,727	2,633,185	Customer Service, Collection & Meter Reading 2,960,757
2,319,490	983,668	1,437,826	1,027,308	Administration & General 1,003,435
1,078,643	900,409	1,473,255	600,000	Work Order and Fee Expense 600,000
13,381,897	14,456,076	16,376,666	15,285,431	Total operating requirements 17,231,584
13,499,124	24,698,297	71,078,010	64,298,000	Debt Service 3,210,000
-	-	-	250,000	Capital Expenditures 5,596,000
3,172,205	1,336,451	850,000	875,000	Operating Contingency Reserve 250,000
16,671,329	26,034,748	71,928,010	65,423,000	Transfers Out 24,800,918
30,053,226	40,490,824	88,304,676	80,708,431	Total nonoperating requirements 33,856,918
15,491,840	18,474,828	9,528,598.21	5,907,080	Total before ending fund balance 51,088,502
\$ 45,545,066	58,965,652	97,833,274	\$ 86,615,511	Unappropriated ending fund balance (6/30) 5,170,096
				Total requirements \$ 56,258,598

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

ACTUAL 2021 - 22	ACTUAL 2022 - 23	ESTIMATED 2023-24	BUDGET 2023-24	BUDGET 2024-25
RESOURCES				
Operating/non operating resources:				
27,877	841,380	1,500,000	205,000	Investment income 175,000
3,172,205	1,336,451	875,000	875,000	Transfer in from other funds 6,807,000
24,866,726	28,066,808	30,244,639	29,401,808	Beginning fund balance available for appropriation (7/1) 13,639,113
<u>\$ 28,066,808</u>	<u>\$ 30,244,639</u>	<u>\$ 32,619,639</u>	<u>\$ 30,481,808</u>	Total resources \$ 20,621,113
REQUIREMENTS				
-	-	18,980,526	18,500,000	Transfer out to Water Fund -
28,066,808	30,244,639	13,639,113	11,981,808	Unappropriated ending fund balance (6/30) 20,621,113
<u>\$ 28,066,808</u>	<u>\$ 30,244,639</u>	<u>\$ 32,619,639</u>	<u>\$ 30,481,808</u>	Total requirements \$ 20,621,113

MEDFORD WATER COMMISSION
BOND PROJECT FUND
SCHEDULE OF BUDGET AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2021 - 22	ACTUAL 2022 - 23	ESTIMATED 2023-24	BUDGET 2023-24		BUDGET 2024-25
-	-	-	-	RESOURCES	
-	-	-	-	Operating/non operating resources:	
-	-	-	-	Investment Income	250,000
-	-	-	-	Debt Proceeds	40,000,000
-	-	-	-	Total resources	40,250,000
-	-	-	-	Transfers In	17,993,918
-	-	-	-	Beginning fund balance available for appropriation (7/1)	-
-	-	-	-	Total resources	\$ 58,243,918
-	-	-	-	REQUIREMENTS	
-	-	-	-	Operating/non operating requirements:	
-	-	-	-	Administration & General	525,000
-	-	-	-	Total requirements	525,000
-	-	-	-	Contingency Reserve	5,000,000
-	-	-	-	Capital Expenditures	44,422,848
-	-	-	-	Total nonoperating requirements	49,422,848
-	-	-	-	Total before ending fund balance	49,947,848
-	-	-	-	Unappropriated ending fund balance (6/30)	8,296,070
-	-	-	-	Total requirements	\$ 58,243,918
\$ -	\$ -	\$ -	\$ -		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
\$ -	\$ -	\$ -	\$ -		



Financial Structure

Resource and Requirements



MEDFORD WATER

Resources & Requirements

Water Fund Budget Resources The Water Fund is the general fund of Medford Water.

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 Pool 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.



Resources & Requirements

Water Fund Budget Requirements

Requirements include operating requirements, capital outlay, franchise taxes, 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

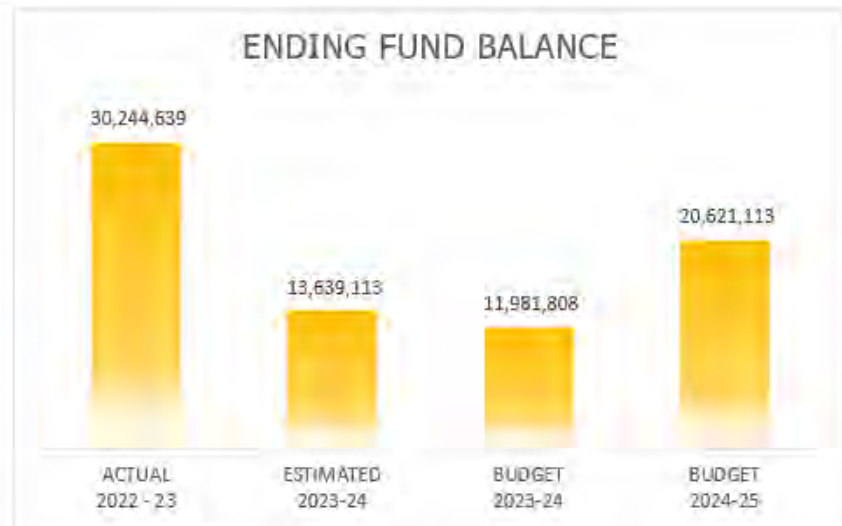
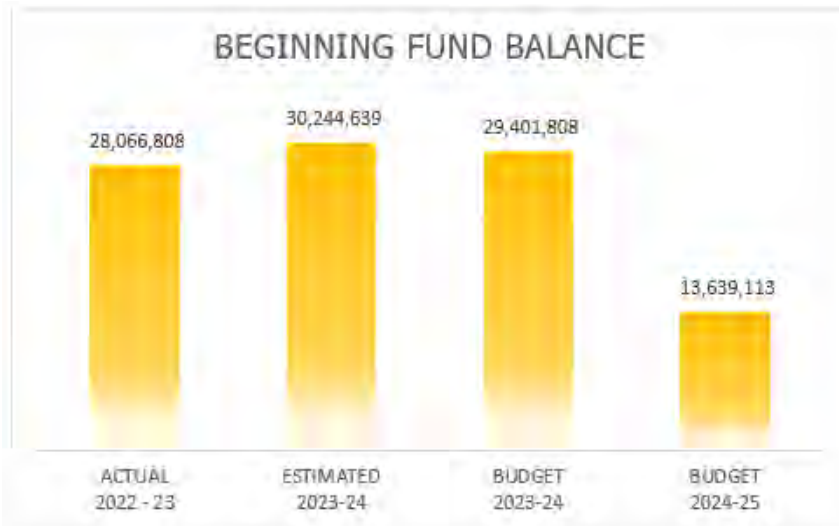
Unappropriated Ending Fund Balance

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



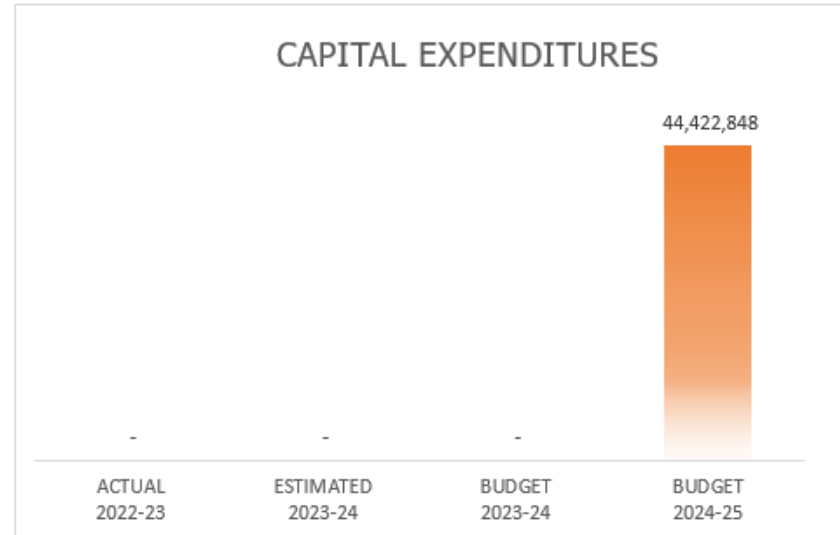
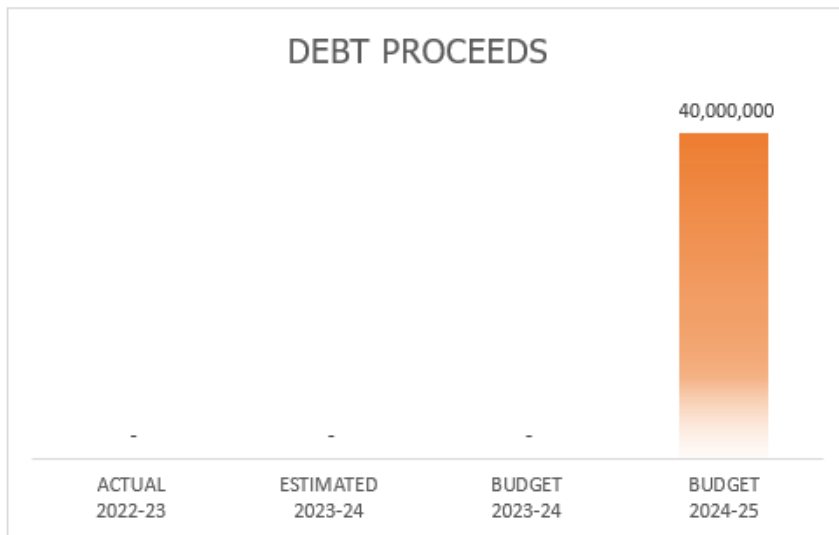
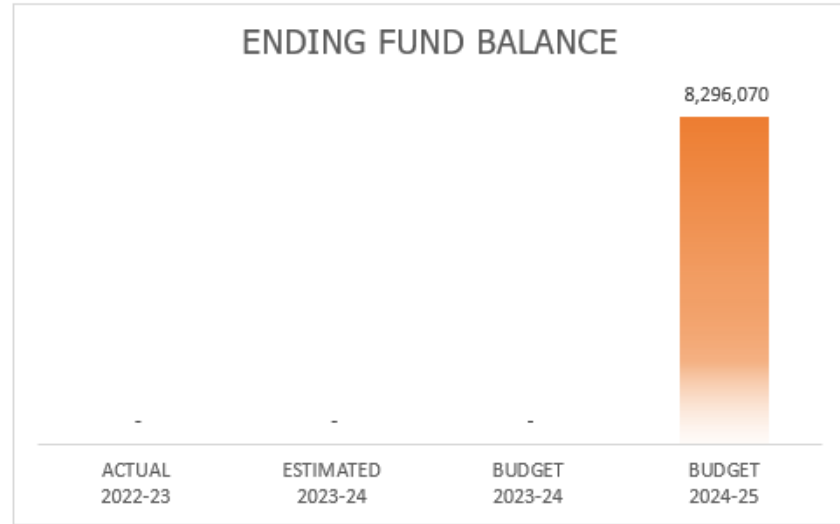
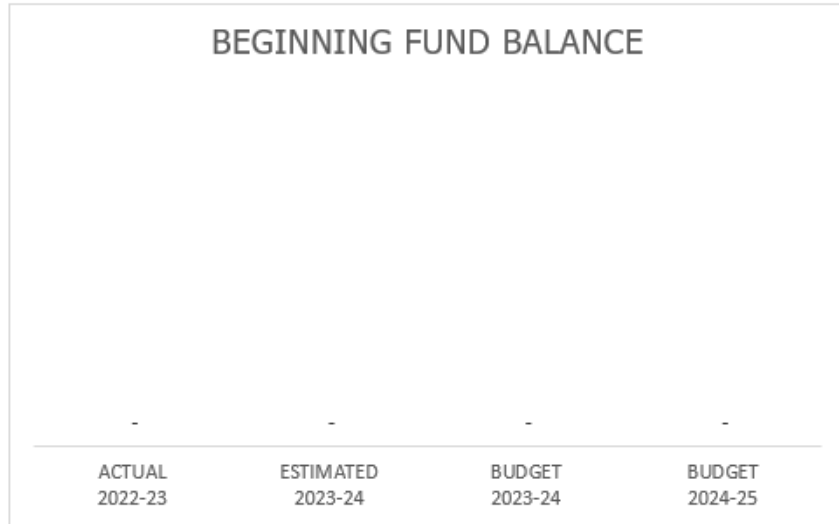
Resources & Requirements

The **Construction and Infrastructure Replacement 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.



Resources & Requirements

The **Bond Project Fund** is to support major capital projects with restricted bond funds.





Financial Structure

Water Fund Expenditures by Department



MEDFORD WATER

Water Fund By Department

Division Department	Administration and General	Customer Service / Meter Reading	Distribution	Distribution Pumping	Purification	Source of Supply	Supply Pumping	Transmission	Work Order Fee Expense	Grand Total
Administration & General	1,003,435	2,131,712								3,135,147
Customer Service		2,131,712								2,131,712
Distribution Maintenance	644,577									644,577
Engineering	972,370									972,370
Finance	(4,053,695)									(4,053,695)
Human Resources	2,068,192									2,068,192
Information Technology	787,801									787,801
Treatment Plant Administration	128,260									128,260
Water Efficiency	455,929									455,929
Water Operations		829,045	5,318,596	601,592	3,810,155	1,569,465	997,273	370,311	600,000	14,096,436
Big Butte Springs					551,912	135,524	11,003			698,438
Distribution Maintenance			3,331,663						600,000	3,931,663
Distribution Operations			693,836	601,592	490,507		217,104	370,311		2,373,350
Meters & Controls		829,045	1,293,097							2,122,142
Treatment Plant					2,767,737	29,505	769,166			3,566,408
Water Resources						1,404,437				1,404,437
Grand Total	1,003,435	2,960,757	5,318,596	601,592	3,810,155	1,569,465	997,273	370,311	600,000	17,231,584





Financial Structure

Operating Expenditures by Category



MEDFORD WATER

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Source of Supply

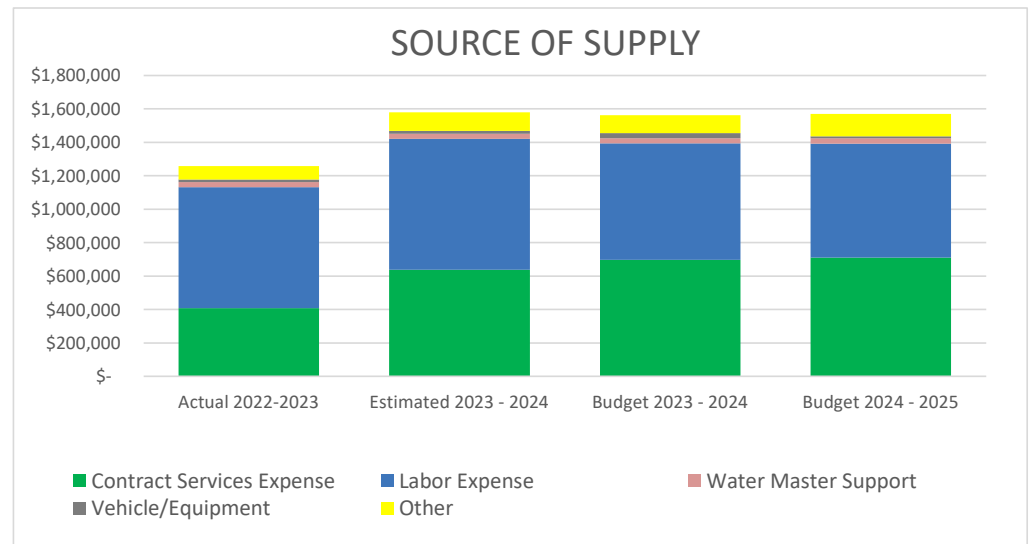
SOURCE OF SUPPLY

\$ 1,569,465

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	711,095	Watershed Monitoring Support, Diversion Maintenance, Vernal Pool Management, Sonde Maintenance, Life Estate Management, Restoration, WQ Monitoring, Commercial Timber Harvest: Forest Management, Grounds Maintenance
Labor Expense	\$	681,701	Regular and Overtime Hours
Water Master Support	\$	32,000	Annual Payment to the Jackson County Water Master
Vehicle & Equipment	\$	10,891	Various Service Vehicles and Equipment
Other Expense	\$	133,778	Fire Protection, Materials and Supplies, Property Insurance, Miscellaneous, Property Taxes
Total Source of Supply	\$	1,569,465	

THREE YEAR COMPARISON



The Source of Supply cost center categories are for the accounting of operation and maintenance of the Big Butte Springs water supply, including management of the watershed, Willow Creek Dam, intake facilities, and maintenance of the operator's residence and related improvements. The maintenance of the Rogue supply intake on the Rogue River is also included in this cost center category.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Source of Supply

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Source of Supply - Rogue River Intake							\$ 29,505
<i>Project: SS-25-110RR</i>							
01-110-6200-00	Contract Services Expense	-	9,648	3,500	3,150	3,215	
	● Intake Inspection	-	-	-	-	-	
01-110-6420-00	Labor Expense	-	-	-	-	25,330	
01-110-6490-00	Materials and Supplies	-	-	510	510	536	
01-110-6810-00	Vehicle Expense	-	-	-	-	424	
Source of Supply - Rogue Watershed Management							\$ 431,019
<i>Project: SS-25-111WM</i>							
01-111-6200-00	Contract Services Expense	113,407	83,818	73,000	73,000	74,460	
	● Watershed Monitoring Support; Diversion Maintenance; Vernal Pool Management; Sonde Maintenance						
01-111-6370-00	Grants/Partnerships/Donations	43,145	33,645	39,000	39,000	40,950	
01-111-6420-00	Labor Expense	198,100	262,555	302,948	276,097	256,357	
01-111-6421-00	Labor Expense - OT	139	-	-	-	-	
01-111-6490-00	Materials and Supplies	4,607	2,634	8,000	5,000	15,000	
01-111-6540-00	Miscellaneous	-	-	-	-	-	
01-111-6770-00	Temporary Labor	-	4,548	9,750	9,750	12,000	
01-111-6810-00	Vehicle Expense	-	1,365	3,729	908	252	
01-111-6860-00	Water Master Support	28,997	29,427	30,500	30,500	32,000	
Source of Supply - BBS Patrol House and Grounds							\$ 135,524
<i>Project: SS-25-120PH</i>							
01-120-6200-00	Contract Services Expense	2,443	1,449	500	6,000	6,120	
	● Grounds maintenance						
01-120-6310-00	Equipment Expense	-	2,699	4,206	-	-	
01-120-6320-00	Fire Protection	135	135	140	140	144	
01-120-6385-00	Insurance - Property	844	842	1,048	824	1,284	
01-120-6420-00	Labor Expense	95,857	126,504	125,526	108,617	114,555	
01-120-6421-00	Labor Expense - OT	177	-	-	-	-	
01-120-6490-00	Materials and Supplies	2,957	5,413	1,000	8,000	8,400	
01-120-6540-00	Miscellaneous	-	-	-	-	-	
01-120-6810-00	Vehicle Expense	3,863	4,960	4,672	4,991	5,021	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Source of Supply

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Source of Supply - Big Butte Springs Watershed Management							\$ 267,636
<i>Project: SS-25-121WM</i>							
01-121-6200-00	Contract Services Expense ● Life Estate Management; Restoration; WQ Monitoring	9,925	-	-	15,000	15,300	
01-121-6320-00	Fire Protection	19,927	22,832	28,515	24,000	29,000	
01-121-6385-00	Insurance - Property	4,462	4,454	5,540	4,770	7,431	
01-121-6420-00	Labor Expense	195,138	237,425	267,575	220,436	200,007	
01-121-6421-00	Labor Expense - OT	279	-	210	-	-	
01-121-6490-00	Materials and Supplies	5,038	3,097	1,823	2,000	5,000	
01-121-6540-00	Miscellaneous	1,025	1,035	1,100	1,100	1,122	
01-121-6660-00	Property Tax	632	586	-	600	612	
01-121-6770-00	Temporary Labor	-	1,245	6,000	3,250	4,000	
01-121-6810-00	Vehicle Expense	6,359	5,768	5,376	23,674	5,164	
Source of Supply - Forest Stand Improvements							\$ 705,782
<i>Project: SS-25-124FS</i>							
01-124-6200-00	Contract Services Expense ● Commercial Timber Harvest; Forest Management	345,171	312,750	560,000	600,000	612,000	
01-124-6420-00	Labor Expense	61,652	97,820	86,639	91,802	85,452	
01-124-6421-00	Labor Expense - OT	279	-	-	-	-	
01-124-6490-00	Materials and Supplies	238	1,096	3,000	3,000	2,000	
01-124-6777-00	TimberTax Expense	4,479	-	5,667	6,000	6,300	
01-124-6810-00	Vehicle Expense	-	566	884	437	30	
Totals		\$ 1,149,276	\$ 1,258,313	\$ 1,580,358	\$ 1,562,555	\$ 1,569,465	\$ 1,569,465

Supply Pumping

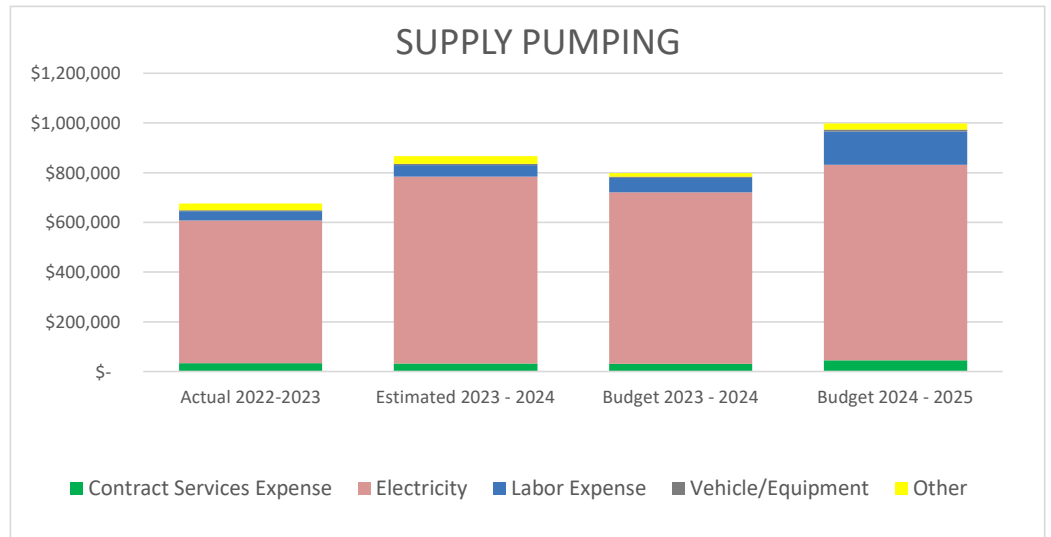
SUPPLY PUMPING

\$ 997,273

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	44,824	Generator and Pump Maintenance, Weed Spray, Cla-val Maintenance
Electricity	\$	787,000	Pumping Water at Duff Intake, Duff High Service Pumps, BBS Intake and 3 Pressure Control Stations: Conrad, Martin & Rossanley
Labor Expense	\$	134,351	Regular and Overtime Hours
Vehicle & Equipment	\$	7,107	Various Service Vehicles and Equipment Expense
Other Expense	\$	23,991	Materials and Supplies, Property Insurance, Property Taxes, Storm Drain & Street Fees
Total Supply Pumping	\$	997,273	

THREE YEAR COMPARISON



The Supply Pumping cost categories are for accounting of expenses that are attributable to pumping water at Big Butte Springs, the Rogue River Intake, and the Robert A. Duff Water Treatment Plant. The Rossanley, Martin and Conrad Stations transfer water from the Rogue River source to the main gravity distribution system. These stations are deemed supply rather than distribution facilities, and their operating costs are included herein. The objective is to operate and maintain the facilities in an efficient manner while providing the optimum degree of reliability. Electric energy is the largest expense in this category.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Supply Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Supply Pumping - Rogue River Intake							\$ 268,428
<i>Project: SP-25-210RR</i>							
01-210-6200-00	Contract Services Expense ● Generator and Pump Maintenance	7,455	1,852	12,000	10,000	15,000	
01-210-6280-00	Electricity	135,637	159,326	190,000	190,000	222,000	
01-210-6385-00	Insurance - Property	1,305	1,165	1,456	1,160	1,807	
01-210-6403-00	Inventory	-	-	-	-	-	
01-210-6420-00	Labor Expense	1,392	-	-	-	27,521	
01-210-6421-00	Labor Expense - OT	-	-	-	-	-	
01-210-6490-00	Materials and Supplies	1,365	1,414	2,500	2,000	2,100	
01-210-6810-00	Vehicle Expense	715	-	-	33	-	
Supply Pumping - Duff WTP High Service Pumps							\$ 500,738
<i>Project: SP-25-211PU</i>							
01-211-6200-00	Contract Services Expense ● Generator and Pump Maintenance	1,370	23,996	17,000	17,000	23,500	
01-211-6280-00	Electricity	271,966	319,685	463,000	380,000	444,000	
01-211-6420-00	Labor Expense	-	2,585	-	-	30,889	
01-211-6421-00	Labor Expense - OT	-	-	-	-	-	
01-211-6490-00	Materials and Supplies	827	894	7,000	2,000	2,100	
01-211-6810-00	Vehicle Expense	-	387	-	408	249	
Supply Pumping - Big Butte Springs Pumps							\$ 1,858
<i>Project: SP-25-220PU</i>							
01-220-6200-00	Contract Services Expense ● Pump Maintenance	3,130	-	-	-	-	
01-220-6385-00	Insurance - Property	1,298	2,063	2,569	255	397	
01-220-6403-00	Inventory	-	-	-	-	-	
01-220-6420-00	Labor Expense	-	238	5,387	-	1,460	
01-220-6421-00	Labor Expense - OT	-	-	184	-	-	
01-220-6490-00	Materials and Supplies	-	-	1,110	-	-	
01-220-6810-00	Vehicle Expense	-	-	455	-	-	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Supply Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Supply Pumping - Rancheria Pumps							\$ 9,145
<i>Project: SP-25-230RA</i>							
01-230-6280-00	Electricity	2,561	4,399	2,300	5,000	6,000	
01-230-6385-00	Insurance - Property	137	91	114	93	145	
01-230-6420-00	Labor Expense	-	-	-	-	-	
01-230-6200-00	Contract Services Expense	-	1,735	-	-	1,000	
01-230-6421-00	Labor Expense - OT	-	-	-	-	-	
01-230-6490-00	Materials and Supplies	-	-	240	-	1,000	
01-230-6650-00	Propane	-	60	-	-	1,000	
01-230-6810-00	Vehicle Expense	-	-	-	-	-	
Supply Pumping - Conrad Pressure Control Station							\$ 76,962
<i>Project: SP-25-240CO</i>							
01-240-6200-00	Contract Services Expense ● Pump Maintenance; Weed Spray; Cla-val Maintenance	-	5,518	500	1,000	1,100	
01-240-6280-00	Electricity	27,266	24,704	34,689	38,000	43,000	
01-240-6385-00	Insurance - Property	617	611	763	645	1,004	
01-240-6403-00	Inventory	-	-	-	-	-	
01-240-6420-00	Labor Expense	9,639	14,045	16,823	12,174	24,827	
01-240-6421-00	Labor Expense - OT	1,878	4,523	3,533	4,294	-	
01-240-6490-00	Materials and Supplies	2,180	6,150	2,942	2,500	3,000	
01-240-6660-00	Property Tax	-	-	-	-	-	
01-240-6690-00	Small Tools	-	102	-	150	-	
01-240-6730-00	Storm Drain	389	388	430	430	464	
01-240-6810-00	Vehicle Expense	1,245	2,291	2,164	1,595	3,567	
01-240-6820-00	Water Expense	234	289	447	-	-	
Supply Pumping - Martin Pressure Control Station							\$ 79,325
<i>Project: SP-25-241MA</i>							
01-241-6200-00	Contract Services Expense ● Pump Maintenance; Weed Spray; Cla-val Maintenance	1,739	241	1,200	1,200	1,224	
01-241-6280-00	Electricity	27,938	34,024	38,025	38,000	43,000	
01-241-6385-00	Insurance - Property	565	553	690	590	919	
01-241-6400-00	Internet	-	454	2,094	-	4,700	
01-241-6420-00	Labor Expense	27,737	6,684	9,691	12,174	24,827	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Supply Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Supply Pumping - Martin Pressure Control Station							
<i>Project: SP-25-241MA</i>							
01-241-6421-00	Labor Expense - OT	3,300	1,669	3,654	4,294	-	
01-241-6490-00	Materials and Supplies	1,359	1,711	500	1,000	1,050	
01-241-6730-00	Storm Drain	1,127	1,022	1,130	1,130	1,220	
01-241-6810-00	Vehicle Expense	3,473	555	1,325	2,657	2,088	
01-241-6820-00	Water Expense	323	266	275	275	297	
01-241-7000-00	Loss on Disposal of Assets	-	8,188	-	-	-	
Supply Pumping - Rossanley Pressure Control Station							\$ 60,817
<i>Project: SP-25-242RO</i>							
01-242-6200-00	Contract Services Expense ● Pump Maintenance; Weed Spray; Cla-val Maintenance	-	570	1,000	1,000	3,000	
01-242-6280-00	Electricity	29,035	31,697	24,041	40,000	29,000	
01-242-6385-00	Insurance - Property	1,712	563	703	570	888	
01-242-6420-00	Labor Expense	5,106	6,349	5,133	20,610	24,827	
01-242-6400-00	Internet	-	-	-	-	-	
01-242-6421-00	Labor Expense - OT	1,422	974	2,504	4,294	-	
01-242-6490-00	Materials and Supplies	36	517	4,500	1,500	1,575	
01-242-6730-00	Storm Drain	246	246	300	300	324	
01-242-6810-00	Vehicle Expense	709	709	643	459	1,203	
01-242-6820-00	Water Expense	164	219	260	-	-	
Totals		\$ 578,599	\$ 675,722	\$ 865,276	\$ 798,792	\$ 997,273	\$ 997,273

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Purification

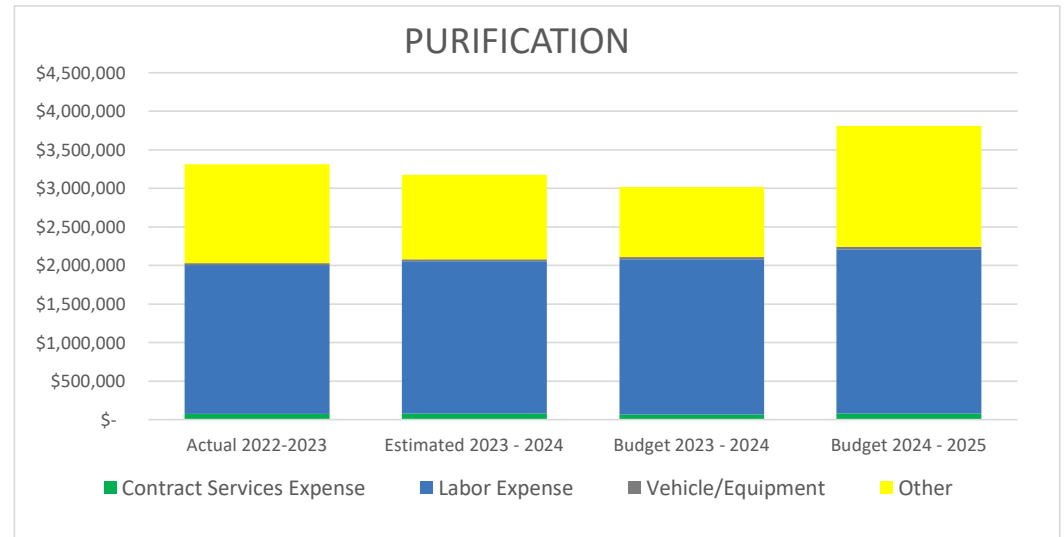
PURIFICATION

\$ 3,810,155

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	79,460	WQ Consultant Support, Plant Equipment/Ozone/Generator/Building and Grounds Maintenance
Labor Expense	\$	2,126,855	Regular and Overtime Hours
Vehicle & Equipment	\$	36,169	Various Service Vehicles and Equipment
Other Expense	\$	1,567,671	Chemicals, Electricity, Equipment, Fees & Permits, Filter Media, Garbage, Materials And Supplies, Miscellaneous, Property Insurance, Sewer, Software Maintenance.
Total Purification	\$	3,810,155	

THREE YEAR COMPARISON



The Purification cost categories are for accounting the expenses that are primarily for the operation and maintenance of the Duff Treatment Plant and the disinfection facilities at the Big Butte Springs supply. The objective is to provide for purification of the water supplies to meet federal and state standards. Expenses include operation and maintenance of the Duff Water Treatment Plant, the Big Butte Springs' disinfection facilities, maintenance of structures, and preventive maintenance to provide for system reliability.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Purification

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Purification - Water Quality and Compliance							\$ 490,507
<i>Project: PU-25-301WQ</i>							
01-301-6200-00	Contract Services Expense ● WQ Consultant Support	334	1,463	4,100	5,000	1,000	
01-301-6310-00	Equipment Expense	3,223	8,382	689	5,000	5,250	
01-301-6400-00	Internet	-	-	-	-	-	
01-301-6415-00	Lab and Testing Supplies	1,985	767	3,000	3,000	3,150	
01-301-6420-00	Labor Expense	232,284	261,157	307,103	259,009	382,231	
01-301-6421-00	Labor Expense - OT	418	339	258	-	1,761	
01-301-6490-00	Materials and Supplies	2,146	1,347	2,000	2,000	2,100	
01-301-6715-00	Software Maintenance	2,571	3,510	3,072	3,000	4,000	
01-301-6770-00	Temporary Labor	2,381	949	-	-	-	
01-301-6810-00	Vehicle Expense	1,686	10,682	11,712	13,123	20,515	
01-301-6830-00	Water Analysis - Chemical	25,837	9,135	16,000	25,000	17,500	
01-301-6840-00	Water Analysis - Investigative	8,805	25,127	24,407	20,000	25,000	
01-301-6850-00	Water Analysis - Microbiological	27,399	29,743	26,500	32,000	28,000	
01-301-7000-00	Loss on Disposal of Assets	-	757	-	-	-	
Purification - Duff Water Treatment Plant Operations							\$ 2,386,804
<i>Project: PU-25-310OP</i>							
01-310-6090-00	Chemicals - Carbon Dioxide	15,686	26,880	32,000	32,000	35,500	
01-310-6100-00	Chemicals - Chlorine	70,428	118,968	157,000	134,000	150,040	
01-310-6110-00	Chemicals - Coagulants	108,346	173,943	196,000	196,000	205,800	
01-310-6130-00	Chemicals - Other	-	-	-	-	150,000	
01-310-6150-00	Chemicals - Polymers	5,129	13,443	20,000	25,000	26,250	
01-310-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-310-6200-00	Contract Services Expense ● Plant Equipment and Generator Maintenance	33,316	32,043	37,000	30,000	37,000	
01-310-6312-00	Fees and Permits	42,765	43,259	45,000	45,000	45,900	
01-310-6315-00	Filter Media Expense	-	-	-	-	-	
01-310-6330-00	Freight Expense	223	114	-	-	-	
01-310-6345-00	Garbage	-	-	-	-	-	
01-310-6385-00	Insurance - Property	15,769	16,282	20,353	14,850	23,136	
01-310-6420-00	Labor Expense	1,143,447	1,484,549	1,446,174	1,579,301	1,458,351	
01-310-6421-00	Labor Expense - OT	65,344	49,712	81,472	43,353	56,474	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Purification

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Purification - Duff Water Treatment Plant Operations							
<i>Project:</i>	<i>PU-25-310OP</i>						
01-310-6490-00	Materials and Supplies	36,396	21,742	25,000	22,000	25,000	
01-310-6540-00	Miscellaneous	-	-	-	-	-	
01-310-6675-00	Repair Expense	-	-	-	-	-	
01-310-6680-00	Safety Equipment/Expense	-	-	-	-	-	
01-310-6684-00	Security	-	-	-	-	-	
01-310-6715-00	Software Maintenance	6,267	5,025	75,000	53,000	99,125	
01-310-6750-00	Telephone	-	-	-	-	-	
01-310-6770-00	Temporary Labor	6,815	-	-	-	65,000	
01-310-6810-00	Vehicle Expense	14,894	7,581	7,761	12,042	9,229	
01-310-7000-00	Loss on Disposal of Assets	-	374,012	-	-	-	
Purification - Ozonation							\$ 227,673
<i>Project:</i>	<i>PU-25-311OZ</i>						
01-311-6140-00	Chemicals - Oxygen	28,654	29,484	52,000	70,000	80,000	
01-311-6200-00	Contract Services Expense	6,061	7,773	13,000	6,000	13,000	
	● Ozone and Generator Maintenance						
01-311-6280-00	Electricity	45,212	53,109	63,000	63,000	74,000	
01-311-6310-00	Equipment Expense	950	-	-	-	-	
01-311-6330-00	Freight Expense	-	-	-	-	-	
01-311-6420-00	Labor Expense	1,257	1,479	1,473	6,734	50,673	
01-311-6421-00	Labor Expense - OT	-	-	-	-	-	
01-311-6490-00	Materials and Supplies	3,632	1,779	10,000	5,000	10,000	
01-311-7000-00	Loss on Disposal of Assets	-	149,277	-	-	-	
Purification - Duff Water Treatment Plant Building and Grounds							\$ 153,259
<i>Project:</i>	<i>PU-25-312BG</i>						
01-312-6200-00	Contract Services Expense	16,781	29,027	23,000	23,000	23,460	
	● Building and Grounds Maintenance						
01-312-6312-00	Fees and Permits	1,063	674	1,128	250	1,000	
01-312-6345-00	Garbage	1,734	1,978	2,000	2,000	2,160	
01-312-6385-00	Insurance - Property	30,014	31,986	44,349	34,500	53,751	
01-312-6410-00	Janitorial	5,600	5,100	5,100	5,100	5,253	
01-312-6420-00	Labor Expense	5,587	-	-	-	50,301	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Purification

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Purification - Duff Water Treatment Plant Building and Grounds							
<i>Project:</i>	<i>PU-25-312BG</i>						
01-312-6490-00	Materials and Supplies	15,102	11,455	8,500	7,000	10,000	
01-312-6680-00	Safety Equipment/Expense	-	-	-	-	-	
01-312-6684-00	Security	-	457	-	-	-	
01-312-6688-00	Sewer	276	288	350	1,000	1,080	
01-312-6750-00	Telephone	4,960	5,108	5,000	5,000	5,400	
01-312-6810-00	Vehicle Expense	-	316	947	102	503	
01-312-6820-00	Water Expense	242	301	325	325	351	
01-312-7000-00	Loss on Disposal of Assets	-	-	6,811	-	-	
Purification - Duff Water Treatment Plant Equipment							\$ -
<i>Project:</i>	<i>PU-25-313EQ</i>						
01-313-6420-00	Labor Expense	759	-	-	-	-	
01-313-6810-00	Vehicle Expense	14	-	-	-	-	
Purification - Big Butte Springs							\$ 551,912
<i>Project:</i>	<i>PU-25-320BB</i>						
01-320-6100-00	Chemicals - Chlorine	34,235	72,320	73,410	57,000	336,800	
01-320-6130-00	Chemicals - Other	-	-	120,000	-	-	
01-320-6200-00	Contract Services Expense	4,093	6,051	2,000	2,000	5,000	
	● Equipment Maintenance						
01-320-6280-00	Electricity	16,794	20,327	28,000	23,000	42,000	
01-320-6310-00	Equipment Expense	-	-	1,000	1,500	1,575	
01-320-6385-00	Insurance - Property	526	558	696	610	950	
01-320-6400-00	Internet	1,236	11,136	15,000	13,500	15,000	
01-320-6420-00	Labor Expense	100,470	131,461	134,303	121,188	127,064	
01-320-6421-00	Labor Expense - OT	4,495	1,789	3,890	2,863	-	
01-320-6490-00	Materials and Supplies	9,127	6,459	6,000	6,000	7,000	
01-320-6540-00	Miscellaneous	1,012	1,189	1,000	-	-	
01-320-6650-00	Propane	2,285	160	4,000	1,000	7,000	
01-320-6750-00	Telephone	3,002	2,987	4,000	2,200	3,600	
01-320-6770-00	Temporary Labor	110	-	-	-	-	
01-320-6810-00	Vehicle Expense	4,928	5,704	5,318	5,561	5,922	
01-320-7000-00	Loss on Disposal of Assets	-	1,423	-	-	-	
Totals		\$ 2,224,105	\$ 3,312,066	\$ 3,177,200	\$ 3,019,113	\$ 3,810,155	\$ 3,810,155

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Transmission

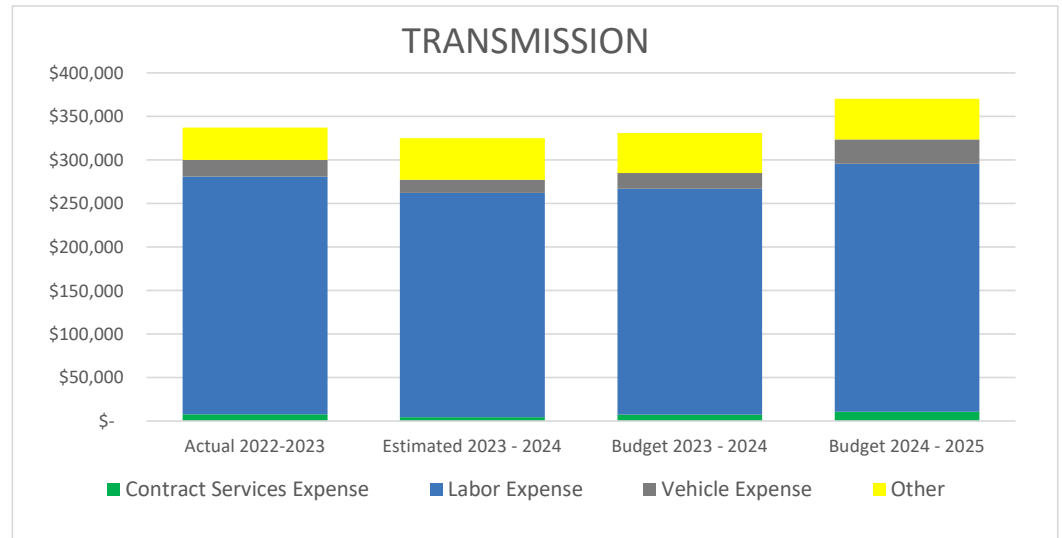
TRANSMISSION

\$370,311

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	10,350	Welding of BBS pipelines #1 & #2 and Weed Control
Labor Expense	\$	285,162	Regular and Overtime Hours
Vehicle & Equipment	\$	28,021	Various Service Vehicles and Equipment
Other Expense	\$	46,779	Chemicals, Electricity, Equipment, Materials & Supplies, and Property Insurance
Total Transmission	\$	370,311	

THREE YEAR COMPARISON



The Transmission cost categories are to account for the operation and maintenance of the two 36" transmission mains from the Big Butte Springs to the Capital Hill Reservoirs including Nichols Gap, Coal Mine Station and the Rogue Supply transmission mains.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Transmission

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Transmission - Roads							\$ 15,927
<i>Project: TR-25-401TR</i>							
01-401-6310-00	Equipment Expense	10,797	12,176	11,000	11,000	11,000	
01-401-6420-00	Labor Expense	741	129	-	-	1,690	
01-401-6421-00	Labor Expense - OT	-	251	-	-	-	
01-401-6490-00	Materials and Supplies	-	2,184	3,000	3,000	3,150	
01-401-6810-00	Vehicle Expense	80	-	-	122	86	
Transmission - Big Butte Springs Line #1							\$ 106,937
<i>Project: TR-25-421BB</i>							
01-421-6200-00	Contract Services Expense ● Welding Services	-	2,889	1,600	3,000	3,100	
01-421-6403-00	Inventory	-	-	600	-	-	
01-421-6420-00	Labor Expense	75,670	95,658	60,575	72,281	82,454	
01-421-6421-00	Labor Expense - OT	1,967	5,587	1,446	-	2,191	
01-421-6490-00	Materials and Supplies	1,773	2,480	7,000	7,000	7,350	
01-421-6770-00	Temporary Labor	331	112	-	-	-	
01-421-6810-00	Vehicle Expense	8,019	9,351	3,361	4,719	11,842	
Transmission - Big Butte Springs Line #2							\$ 89,622
<i>Project: TR-25-422BB</i>							
01-422-6200-00	Contract Services Expense ● Welding Services	1,230	552	1,057	2,500	2,550	
01-422-6420-00	Labor Expense	54,320	77,291	70,000	72,524	73,961	
01-422-6421-00	Labor Expense - OT	223	194	1,838	-	-	
01-422-6490-00	Materials and Supplies	126	2,089	7,000	7,000	7,350	
01-422-6770-00	Temporary Labor	334	-	-	-	-	
01-422-6810-00	Vehicle Expense	3,425	4,554	6,671	6,074	5,761	
Transmission - Cathodic Protection							\$ 83,064
<i>Project: TR-25-423BB</i>							
01-423-6280-00	Electricity	4,230	4,402	5,300	4,800	5,600	
01-423-6420-00	Labor Expense	40,346	29,969	68,000	55,904	69,134	
01-423-6421-00	Labor Expense - OT	114	251	-	-	1,095	
01-423-6490-00	Materials and Supplies	72	2,776	3,000	3,000	4,000	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Transmission

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Transmission - Cathodic Protection							
<i>Project: TR-25-423BB</i>							
01-423-6770-00	Temporary Labor	75	-	-	-	-	
01-423-6810-00	Vehicle Expense	4,343	1,528	1,140	3,686	3,235	
Transmission - Coal Mine							\$ 40,011
<i>Project: TR-25-440CM</i>							
01-440-6120-00	Chemicals - Dechlorination	-	-	150	150	158	
01-440-6200-00	Contract Services Expense	-	4,261	1,000	1,000	4,500	
	● Weed Spray; Cla-val Maintenance						
01-440-6280-00	Electricity	1,526	1,644	1,650	1,650	2,200	
01-440-6385-00	Insurance - Property	58	61	76	67	104	
01-440-6403-00	Inventory	-	-	-	-	-	
01-440-6420-00	Labor Expense	30,405	15,840	20,000	25,717	19,945	
01-440-6421-00	Labor Expense - OT	3,656	2,985	9,210	10,736	5,477	
01-440-6490-00	Materials and Supplies	7,953	7,079	8,000	8,000	5,000	
01-440-6690-00	Small Tools	-	-	-	-	-	
01-440-6770-00	Temporary Labor	55	-	-	-	-	
01-440-6810-00	Vehicle Expense	3,292	1,117	2,296	2,576	2,627	
Transmission - Nichols Gap							\$ 34,751
<i>Project: TR-25-441NG</i>							
01-440-7000-00	Loss on Disposal of Assets	-	1,555	-	-	-	
	● Weed Spray; Cla-val Maintenance						
01-441-6200-00	Contract Services Expense	2,875	-	700	700	200	
01-441-6385-00	Insurance - Property	23	17	21	300	467	
01-441-6420-00	Labor Expense	3,827	34,432	24,000	11,928	23,738	
01-441-6421-00	Labor Expense - OT	-	10,649	2,579	10,736	5,477	
01-441-6490-00	Materials and Supplies	69	782	947	300	400	
01-441-6690-00	Small Tools Expense	-	51	-	-	-	
01-441-6810-00	Vehicle Expense	397	2,548	1,792	614	4,469	
Totals		\$ 262,354	\$ 337,444	\$ 325,008	\$ 331,084	\$ 370,311	\$ 370,311

Distribution Pumping

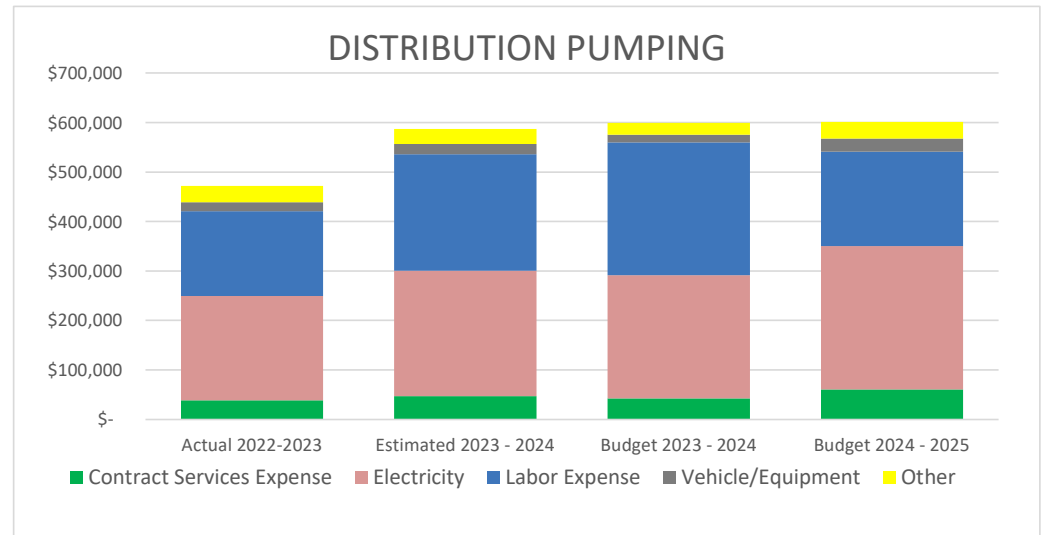
DISTRIBUTION PUMPING

\$601,592

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	60,644	Weed Control, Landscaping, Pump Maintenance, COM Propane Motor
Electricity	\$	289,397	All Pump Stations: Angelcrest, Archer, Barneburg, Brookdale, Hillcrest, Lone Pine, Pierce Heights, Stanford And Stardust
Labor Expense	\$	190,847	Regular and Overtime Hours
Vehicle & Equipment	\$	26,936	Various Service Vehicles and Equipment Expense
Other Expense	\$	33,767	Materials and Supplies, Property Insurance, Storm Drain & Street Fees
Distribution Pumping	\$	601,592	

THREE YEAR COMPARISON



The Distribution Pumping cost categories are for accounting the expenses that are incurred for the operation and maintenance of the distribution pumping stations utilized to pump water to higher elevations. Reliability of service through booster stations is extremely important for fire protection, as well as customer satisfaction. In addition, the Commission must maintain its pumping station and property in a manner compatible with the surrounding areas. The largest single item in this group of expenses is for electric power.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution Pumping - Inspections							\$ 112,737
<i>Project: DP-25-500IN</i>							
01-500-6200-00	Contract Services Expense ● Landscape; Pump Maintenance	11,915	25,886	25,000	25,000	36,000	
01-500-6420-00	Labor Expense	64,775	69,720	80,000	80,917	58,686	
01-500-6421-00	Labor Expense - OT	-	376	-	-	-	
01-500-6490-00	Materials and Supplies	86	4,247	4,397	1,000	5,000	
01-500-6770-00	Temporary Labor	-	-	-	-	-	
01-500-6810-00	Vehicle Expense	9,451	8,704	8,565	9,154	13,052	
Distribution Pumping - Angelcrest Pump Station							\$ 42,320
<i>Project: DP-25-570AN</i>							
01-570-6200-00	Contract Services Expense ● Weed Spray; Pump Maintenance	-	310	600	600	600	
01-570-6280-00	Electricity	15,806	15,991	19,900	20,000	23,000	
01-570-6385-00	Insurance - Property	128	79	98	90	140	
01-570-6420-00	Labor Expense	9,465	7,912	20,000	24,799	13,060	
01-570-6421-00	Labor Expense - OT	57	1,504	-	716	1,095	
01-570-6490-00	Materials and Supplies	1,893	389	1,000	1,000	2,000	
01-570-6730-00	Storm Drain	389	388	430	430	425	
01-570-6810-00	Vehicle Expense	717	746	829	950	650	
01-570-6820-00	Water Expense	1,703	1,689	1,250	1,250	1,350	
Distribution Pumping - Archer Pump Station							\$ 52,291
<i>Project: DP-25-572AR</i>							
01-572-6200-00	Contract Services Expense ● Weed Spray; Pump Maintenance; COM Propane Motor	-	6,296	1,250	1,250	1,850	
01-572-6280-00	Electricity	17,446	18,175	21,500	22,000	23,000	
01-572-6385-00	Insurance - Property	620	644	803	635	989	
01-572-6403-00	Inventory	-	-	800	-	-	
01-572-6420-00	Labor Expense	12,449	26,963	28,000	30,347	18,619	
01-572-6421-00	Labor Expense - OT	114	3,578	184	2,147	1,095	
01-572-6490-00	Materials and Supplies	2,438	1,766	2,200	2,200	4,500	
01-572-6690-00	Small Tools	-	43	-	-	-	
01-572-6730-00	Storm Drain	396	395	450	450	440	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution Pumping - Archer Pump Station							
<i>Project: DP-25-572AR</i>							
01-572-6810-00	Vehicle Expense	1,237	1,892	1,595	850	1,366	
01-572-6820-00	Water Expense	240	245	400	400	432	
01-572-7000-00	Loss on Disposal of Assets	-	524	-	-	-	
Distribution Pumping - Barneburg Pump Station							\$ 28,093
<i>Project: DP-25-574BA</i>							
01-574-6200-00	Contract Services Expense	219	3,674	450	450	1,200	
	● Weed Spray; Pump Maintenance						
01-574-6280-00	Electricity	9,127	8,798	10,900	11,000	12,100	
01-574-6312-00	Fees and Permits	-	138	-	-	-	
01-574-6385-00	Insurance - Property	232	196	244	220	342	
01-574-6420-00	Labor Expense	4,040	13,562	11,000	11,928	9,494	
01-574-6490-00	Materials and Supplies	1,084	1,036	2,376	1,200	1,000	
01-574-6730-00	Storm Drain	744	745	800	800	800	
01-574-6810-00	Vehicle Expense	705	1,430	1,658	590	2,455	
01-574-6820-00	Water	745	1,038	650	650	702	
Distribution Pumping - Brookdale Pump Station							\$ 92,950
<i>Project: DP-25-576BR</i>							
01-576-6200-00	Contract Services Expense	2,700	898	6,500	2,250	4,000	
	● Weed Spray; Pump Maintenance						
01-576-6280-00	Electricity	33,476	53,302	61,000	55,000	67,497	
01-576-6385-00	Insurance - Property	545	573	715	610	950	
01-576-6403-00	Inventory	-	122	-	-	-	
01-576-6420-00	Labor Expense	4,567	21,245	19,000	19,086	14,936	
01-576-6421-00	Labor Expense - OT	114	627	-	1,431	1,095	
01-576-6490-00	Materials and Supplies	341	1,312	1,000	1,000	1,500	
01-576-6730-00	Storm Drain	389	388	400	400	432	
01-576-6770-00	Temporary Labor	-	150	-	-	-	
01-576-6810-00	Vehicle Expense	386	2,292	1,879	952	2,107	
01-576-6820-00	Water Expense	362	480	400	400	432	
01-576-7000-00	Loss of Disposal of Assets	-	7,885	-	-	-	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution Pumping - Hillcrest Pump Station							\$ 47,512
<i>Project: DP-25-578HC</i>							
01-578-6200-00	Contract Services Expense ● Weed Spray; Pump Maintenance	-	310	4,500	4,500	2,500	
01-578-6280-00	Electricity	21,376	23,809	28,750	28,500	32,100	
01-578-6385-00	Insurance - Property	122	90	113	100	155	
01-578-6420-00	Labor Expense	1,513	1,922	10,192	11,928	9,428	
01-578-6421-00	Labor Expense - OT	1,722	-	4,162	716	1,095	
01-578-6490-00	Materials and Supplies	240	73	506	500	750	
01-578-6730-00	Storm Drain	389	389	425	425	450	
01-578-6810-00	Vehicle Expense	438	302	1,066	359	1,034	
01-578-6820-00	Water Expense	217	274	201	-	-	
Distribution Pumping - Lone Pine Pump Station							\$ 86,087
<i>Project: DP-25-580LP</i>							
01-580-6200-00	Contract Services Expense ● Weed Spray; Pump Maintenance; COM Propane Motor	1,080	428	1,200	1,200	3,000	
01-580-6280-00	Electricity	55,624	38,574	47,000	50,000	58,500	
01-580-6385-00	Insurance - Property	426	436	543	465	724	
01-580-6420-00	Labor Expense	4,355	9,023	19,000	19,086	16,779	
01-580-6421-00	Labor Expense - OT	1,138	1,003	2,579	1,431	1,095	
01-580-6490-00	Materials and Supplies	228	1,923	2,453	2,000	2,000	
01-580-6730-00	Storm Drain	924	772	925	925	900	
01-580-6810-00	Vehicle Expense	623	759	2,787	546	2,764	
01-580-6820-00	Water Expense	231	347	300	300	324	
Distribution Pumping - Pierce Heights Pump Station							\$ 27,402
<i>Project: DP-25-582PH</i>							
01-582-6200-00	Contract Services Expense ● Weed Spray; Pump Maintenance	-	310	800	800	864	
01-582-6280-00	Electricity	12,250	7,866	9,800	11,000	11,000	
01-582-6385-00	Insurance - Property	205	208	260	230	358	
01-582-6420-00	Labor Expense	5,837	2,005	982	19,086	13,114	
01-582-6421-00	Labor Expense - OT	-	501	-	2,147	1,095	
01-582-6490-00	Materials and Supplies	702	-	600	600	600	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution Pumping

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
01-582-6810-00	Vehicle Expense	501	278	115	513	371	
Distribution Pumping - Stanford Pump Station							\$ 77,141
<i>Project: DP-25-584SF</i>							
01-584-6200-00	Contract Services Expense	-	380	4,500	4,500	4,590	
	● Weed Spray; Pump Maintenance						
01-584-6280-00	Electricity	34,836	37,723	47,000	44,000	53,000	
01-584-6385-00	Insurance - Property	109	109	136	120	187	
01-584-6420-00	Labor Expense	1,258	3,592	21,000	21,471	14,913	
01-584-6421-00	Labor Expense - OT	455	1,823	589	1,431	1,095	
01-584-6490-00	Materials and Supplies	-	814	500	1,000	800	
01-584-6730-00	Storm Drain	771	770	750	750	850	
01-584-6810-00	Vehicle Expense	132	481	552	75	842	
01-584-6820-00	Water	394	1,017	750	800	864	
Distribution Pumping - Stardust Pump Station							\$ 35,058
<i>Project: DP-25-586SD</i>							
01-586-6200-00	Contract Services Expense	1,252	207	2,000	2,000	6,040	
	● Weed Spray; Pump Maintenance: COM Propane Motor						
01-586-6280-00	Electricity	6,356	6,131	7,500	7,500	9,200	
01-586-6385-00	Insurance - Property	1,878	78	97	86	134	
01-586-6403-00	Inventory	-	-	-	-	-	
01-586-6420-00	Labor Expense	5,977	6,457	19,000	19,086	13,056	
01-586-6421-00	Labor Expense - OT	797	-	-	716	1,095	
01-586-6490-00	Materials and Supplies	935	475	2,500	2,500	2,500	
01-586-6730-00	Storm Drain	501	500	550	550	575	
01-586-6810-00	Vehicle Expense	699	830	1,642	1,164	2,295	
01-586-6820-00	Water Expense	203	236	225	150	162	
Totals		\$ 377,794	\$ 471,575	\$ 586,774	\$ 599,406	\$ 601,592	\$ 601,592

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

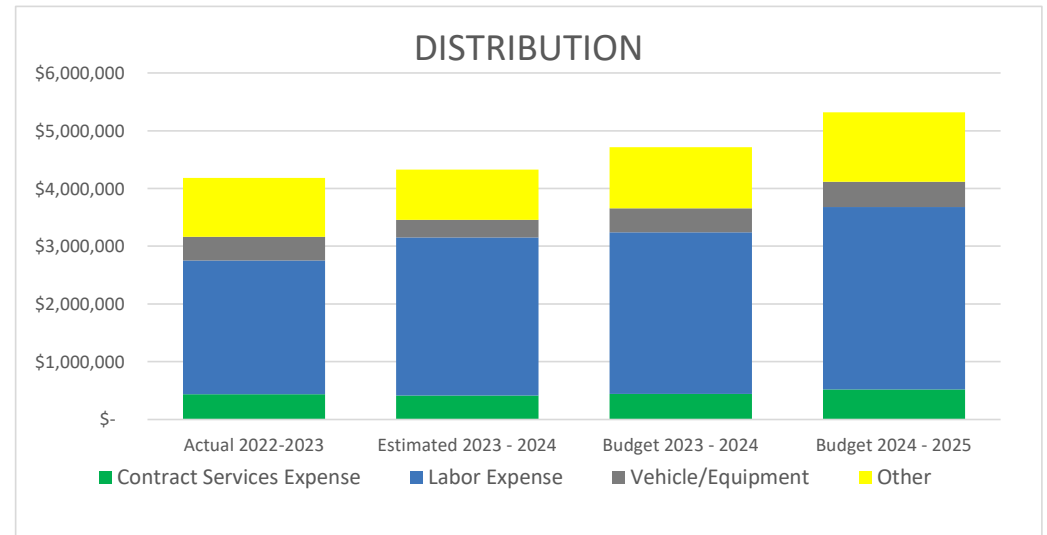
DISTRIBUTION

\$ 5,318,596

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services	\$	520,150
US Cubed, Day Wireless, Asphalt, Sawcutting, and Patching, Sensus AMI Gallon Conversion, Weed Control, Parts Fabrication Tree Service, Landscape, Dive Services, Misc. Engineering		
Labor Expense	\$	3,160,322
Regular and Overtime Hours		
Vehicle & Equipment	\$	433,671
Various Service Vehicles and Equipment Expense		
Other Expense	\$	1,204,453
Chemicals, Electricity, Fees & Permits, Inventory, Materials & Supplies, Non-Stock Materials, Property Insurance, Software Maintenance, Storm Drain & Street Fees and Telephone		
Total Distribution	\$	5,318,596

THREE YEAR COMPARISON



The Distribution cost category consists of reservoirs, standpipes, water mains, valves, fire hydrants, service lines, meters, drinking fountains, and supervisory control equipment. The primary function of a distribution system is to distribute water to the place of use in adequate quantities with adequate pressure to provide for customer needs, including fire protection. It is also an objective of the distribution system to maintain the quality of water to the point of use.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution - Service Center Control Equipment							\$ 66,095
<i>Project: DI-25-640PH</i>							
01-640-6200-00	Contract Services Expense	-	-	-	-	20,000	
01-640-6420-00	Labor Expense	-	-	24,820	-	25,000	
01-640-6421-00	Labor Expense - OT	-	-	-	-	-	
01-640-6490-00	Materials and Supplies	-	-	-	-	10,000	
01-640-6810-00	Vehicle Expense	-	-	8,109	-	11,095	
Distribution - Service Center Control Equipment							\$ 221,875
<i>Project: DI-25-641CE</i>							
01-641-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-641-6200-00	Contract Services Expense	16,931	12,920	13,000	25,000	15,000	
	● US Cubed; Day Wireless						
01-641-6420-00	Labor Expense	106,198	120,659	190,000	199,689	131,314	
01-641-6421-00	Labor Expense - OT	44,911	52,455	50,305	37,826	50,591	
01-641-6490-00	Materials and Supplies	395	154	4,000	2,000	6,000	
01-641-6690-00	Small Tools	-	401	450	450	4,000	
01-641-6710-00	Software Purchase	-	-	-	-	-	
01-641-6715-00	Software Maintenance	5,410	3,826	6,800	7,000	7,000	
01-641-6750-00	Telephone	1,789	1,767	2,150	1,950	2,106	
01-641-6810-00	Vehicle Expense	5,398	3,842	4,389	7,859	5,864	
Distribution - Service Lines							\$ 769,314
<i>Project: DI-25-642SL</i>							
01-642-6130-00	Chemicals - Other	3,038	217	500	4,000	500	
01-642-6200-00	Contract Services Expense	42,294	49,263	35,000	38,000	52,000	
	● Asphalt, Sawcutting, and Patching						
01-642-6312-00	Fees and Permits	816	3,066	1,200	2,000	3,500	
01-642-6403-00	Inventory	46,156	88,758	90,000	110,000	85,000	
01-642-6420-00	Labor Expense	276,617	378,366	350,000	353,912	465,454	
01-642-6421-00	Labor Expense - OT	32,345	24,351	41,563	41,413	44,206	
01-642-6490-00	Materials and Supplies	25,264	21,340	24,000	24,000	25,000	
01-642-6690-00	Small Tools	-	3,818	4,500	4,500	2,000	
01-642-6770-00	Temporary Labor	722	1,376	59	-	1,500	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution - Service Lines							
<i>Project: DI-25-642SL</i>							
01-642-6810-00	Vehicle Expense	69,340	98,863	76,042	79,066	90,155	
01-642-7000-00	Loss on Disposal of Assets	852	8,795	-	-	-	
							\$ 255,032
Distribution - Hydrants Operations							
<i>Project: DI-25-643OP</i>							
01-643-6120-00	Chemicals - Dechlorination	-	-	500	500	1,000	
01-643-6200-00	Contract Services Expense	25,003	25,745	25,000	25,000	30,000	
	● Asphalt, Sawcutting, and Patching						
01-643-6312-00	Fees and Permits	66	204	500	500	500	
01-643-6403-00	Inventory	6,576	6,017	10,000	10,000	9,500	
01-643-6420-00	Labor Expense	33,393	68,921	125,000	126,873	183,254	
01-643-6421-00	Labor Expense - OT	2,966	1,938	5,000	5,701	5,239	
01-643-6490-00	Materials and Supplies	1,079	13,081	2,500	2,500	15,000	
01-643-6560-00	Nonstock Material Expense	-	-	-	-	-	
01-643-6770-00	Temporary Labor	479	937	-	-	-	
01-643-6810-00	Vehicle Expense	3,609	12,150	12,785	9,347	10,539	
01-643-7000-00	Loss on Disposal of Assets	1,806	118,384	-	-	-	
							\$ 681,977
Distribution - Mains							
<i>Project: DI-25-644MA</i>							
01-644-6100-00	Chemicals - Chlorine	569	-	1,937	1,000	2,500	
01-644-6120-00	Chemicals - Dechlorination	-	2,275	2,500	2,500	3,000	
01-644-6130-00	Chemicals - Other	560	1,286	1,500	1,500	500	
01-644-6200-00	Contract Services Expense	72,800	57,877	65,000	65,000	65,000	
	● Paving and Sawcutting						
01-644-6312-00	Fees and Permits	3,301	1,800	3,500	3,500	2,500	
01-644-6403-00	Inventory	9,191	8,899	10,000	10,000	10,000	
01-644-6420-00	Labor Expense	221,809	175,727	290,000	297,318	339,467	
01-644-6421-00	Labor Expense - OT	92,826	55,126	125,000	125,840	163,742	
01-644-6490-00	Materials and Supplies	28,024	28,794	28,000	28,000	32,000	
01-644-6540-00	Miscellaneous	100	66	500	500	500	
01-644-6690-00	Small Tools	-	3,333	3,500	3,500	3,500	
01-644-6770-00	Temporary Labor	984	993	-	-	2,500	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Distribution - Mains							
<i>Project: DI-25-644MA</i>							
01-644-6810-00	Vehicle Expense	86,027	59,033	57,188	81,509	56,769	
01-644-7000-00	Gain/Loss on Disposal of Fixed Assets	11,764	65,693	-	-	-	
							\$ 1,293,097
Distribution - Meters							
<i>Project: DI-25-645ME</i>							
01-645-6200-00	Contract Services Expense ● Sensus AMI Gallon Conversion; Weed Control; Parts Fabrication	320	12,816	8,360	7,500	7,650	
01-645-6312-00	Fees and Permits	-	358	250	250	-	
01-645-6385-00	Insurance - Property	-	152	189	-	-	
01-645-6403-00	Inventory	222,204	418,027	400,000	525,000	622,000	
01-645-6420-00	Labor Expense	225,724	518,285	480,000	487,896	514,220	
01-645-6421-00	Labor Expense - OT	3,316	5,872	13,000	13,293	8,750	
01-645-6490-00	Materials and Supplies	9,400	5,205	16,000	28,000	29,400	
01-645-6540-00	Miscellaneous	48	-	-	-	-	
01-645-6560-00	Nonstock Material Expense	-	28,375	34,894	18,000	10,000	
01-645-6690-00	Small Tools	-	1,387	1,500	1,500	1,500	
01-645-6770-00	Temporary Labor	37,957	30,461	26,522	25,500	29,000	
01-645-6810-00	Vehicle Expense	17,182	64,069	52,009	60,171	70,577	
01-645-7000-00	Loss on Disposal of Assets	464	7,616	-	-	-	
							\$ 246,667
Distribution - Reservoirs							
<i>Project: DI-25-646RE</i>							
01-646-6120-00	Chemicals - Dechlorination	10,107	15,555	15,000	15,000	18,000	
01-646-6200-00	Contract Services Expense ● Tree Service; Landscape; Dive Services; Weed Control	43,797	55,569	71,800	71,800	70,000	
01-646-6280-00	Electricity	2,666	3,328	3,300	3,000	3,500	
01-646-6385-00	Insurance - Property	21,765	21,252	26,566	22,700	35,366	
01-646-6420-00	Labor Expense	58,968	66,464	78,000	123,112	77,708	
01-646-6421-00	Labor Expense - OT	2,128	7,487	11,000	11,412	10,107	
01-646-6490-00	Materials and Supplies	13,164	3,320	7,500	9,500	9,975	
01-646-6540-00	Miscellaneous	755	975	918	250	250	
01-646-6690-00	Small Tools	-	271	690	300	-	
01-646-6730-00	Storm Drain	7,653	8,202	8,650	8,650	9,600	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
01-646-6770-00	Temporary Labor	37	262	-	-	-	
01-646-6810-00	Vehicle Expense	10,625	7,856	6,258	4,777	8,704	
01-646-6820-00	Water Expense	3,273	5,326	5,200	3,200	3,456	
Distributions - Valves							\$ 1,380,638
<i>Project: DI-25-647VA</i>							
01-647-6200-00	Contract Services Expense	74,982	73,764	45,000	57,000	80,000	
	● Paving and Sawcutting						
01-647-6312-00	Fees and Permits	480	1,230	1,000	1,500	1,500	
01-647-6403-00	Inventory	38,225	47,642	30,500	42,000	83,000	
01-647-6420-00	Labor Expense	675,744	665,799	760,000	760,295	938,258	
01-647-6421-00	Labor Expense - OT	23,958	45,772	79,000	79,624	86,057	
01-647-6490-00	Materials and Supplies	20,691	15,697	11,000	9,000	17,000	
01-647-6540-00	Miscellaneous	-	136	500	500	500	
01-647-6690-00	Small Tools	-	2,941	3,500	3,500	1,500	
01-647-6770-00	Temporary Labor	3,389	7,421	-	-	8,000	
01-647-6810-00	Vehicle Expense	145,444	161,573	84,085	170,855	164,823	
Distributions - Sample Stations							\$ 22,825
<i>Project: DI-25-648SS</i>							
01-648-6200-00	Contract Services Expense	-	-	-	300	500	
	● Miscellaneous						
01-648-6403-00	Inventory	-	-	500	1,500	800	
01-648-6420-00	Labor Expense	5,684	6,655	12,000	12,464	18,298	
01-648-6421-00	Labor Expense - OT	-	-	-	-	-	
01-648-6490-00	Materials and Supplies	201	6,961	500	1,500	2,500	
01-648-6770-00	Temporary Labor	-	-	-	-	-	
01-648-6810-00	Vehicle Expense	590	760	1,185	1,106	727	
Distribution - Cross Connection Control							\$ 238,531
<i>Project: DI-25-650CC</i>							
01-650-6200-00	Contract Services Expense	119,777	149,321	150,000	150,000	180,000	
	● Annual Backflow Testing						
01-650-6420-00	Labor Expense	23,706	120,757	45,000	56,281	44,563	
01-650-6421-00	Labor Expense - OT	-	-	-	-	-	

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Distribution

Account Number	Account Description	- Actual	- Actual	Estimated	Budgeted	- Budget	Budget Totals Totals
Distribution - Cross Connection Control							
<i>Project: DI-25-650CC</i>							
01-650-6490-00	Materials and Supplies	627	2,043	2,040	2,040	12,000	
01-650-6540-00	Miscellaneous	-	271	-	-	-	
01-650-6810-00	Vehicle Expense	5,063	1,201	527	818	1,968	
Distribution - Fire Service							\$ 142,544
<i>Project: DI-25-651FS</i>							
01-651-6403-00	Inventory	-	-	75,000	115,000	70,000	
01-651-6420-00	Labor Expense	-	-	60,000	68,644	54,094	
01-651-6421-00	Labor Expense - OT	-	-	-	-	-	
01-651-6490-00	Materials and Supplies	-	-	500	-	6,000	
01-651-6810-00	Vehicle Expense	-	-	-	-	12,450	
Totals		\$ 3,111,521	\$ 4,180,955	\$ 4,326,242	\$ 4,713,989	\$ 5,318,596	\$ 5,318,596

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Customer Service, Collection and Meter Reading

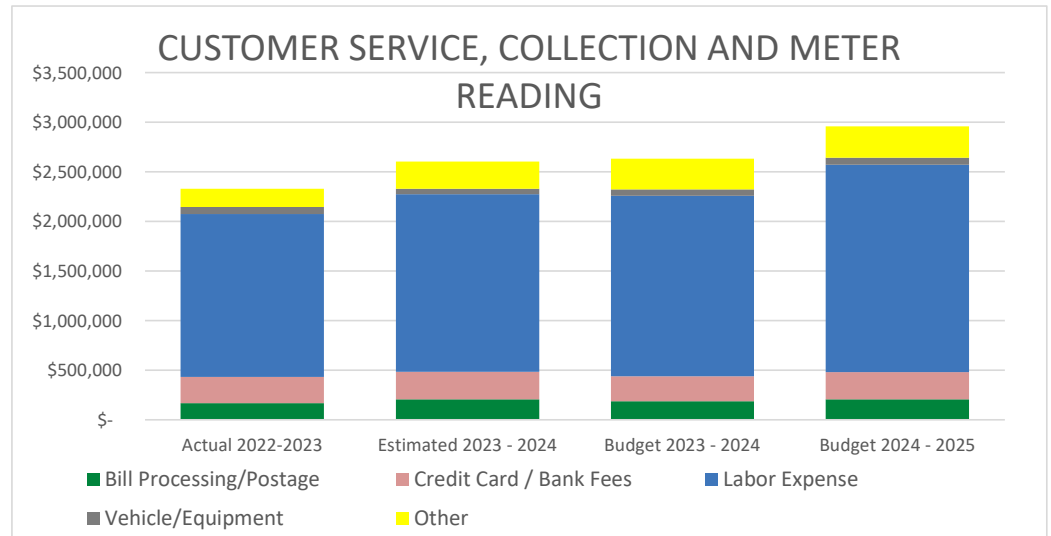
CUSTOMER SERVICE, COLLECTION AND METER READING

\$ 2,960,757

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Bill Processing/Postage	\$	205,000	Bill Printing and Mailing
Credit Card / Bank Fees	\$	275,000	Bank Fees and Credit Card Processing Fees
Labor Expense	\$	2,090,249	Regular & Overtime Hours – Meter Turn-Ons, Turn-Offs and Collections
Vehicle & Equipment	\$	73,507	Various Service Vehicles and Equipment Expense
Other Expense	\$	317,001	Bad Debt Expense, Computer Hardware Maintenance, CCR, Newsletter, Courier Expense, Emergency Payment Assistance, Maintenance & Equipment, Materials & Supplies, Printing, Software Maintenance
Total Customer Service, Collection and Meter Reading	\$	2,960,757	

THREE YEAR COMPARISON



Direct costs associated with Customer Service, Collection and Billing. Expenses may include labor, credit card fees, a portion of bank fees, temporary labor, computer expenses, envelopes, postage, bill insertion, contract services and numerous other items related to customer service, CCR's, newsletters, collection, and billing. Direct costs associated with Meter Reading. Expenses generally included labor, vehicle and miscellaneous other items.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Customer Service, Collection and Meter Reading

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Customer Service							\$ 2,131,712
<i>Project: MWC-25-761CS</i>							
01-761-6010-00	Answering Service	2,884	-	4,080	4,080	4,162	
01-761-6020-00	Bad Debt Expense	805	2,957	15,000	15,000	15,300	
01-761-6030-00	Bank Fees	235,336	263,175	276,000	249,900	275,000	
01-761-6040-00	Bill Processing/Outsource	37,856	39,492	43,000	45,000	45,000	
01-761-6060-00	Cash Short	(1)	10	7	-	-	
01-761-6070-00	Newsletter & Misc. Info	14,746	15,262	13,000	11,000	15,000	
01-761-6170-00	Computer Hardware Purchase	3,065	-	-	-	-	
01-761-6175-00	Computer Hardware Maintenance	1,073	652	2,000	2,000	2,025	
01-761-6210-00	Courier Expense	4,673	4,821	5,500	5,500	5,665	
01-761-6290-00	Emergency Payment Assistance	25,000	8,972	8,000	15,000	15,000	
01-761-6300-00	Envelopes and Bill Insertion	4,704	11,647	17,000	8,000	15,000	
01-761-6420-00	Labor Expense	875,769	901,756	1,111,754	1,084,731	1,339,681	
01-761-6421-00	Labor Expense - OT	27	384	294	-	-	
01-761-6480-00	Maintenance - Equipment	653	865	1,500	1,500	1,500	
01-761-6490-00	Materials and Supplies	560	-	1,000	1,000	1,050	
01-761-6540-00	Miscellaneous	114	-	500	500	510	
01-761-6570-00	Office Supplies	-	88	-	-	-	
01-761-6620-00	Postage	144,702	155,330	190,000	178,500	190,000	
01-761-6630-00	Printing	-	809	1,200	1,200	1,260	
01-761-6715-00	Software Maintenance	101,852	107,014	175,000	200,000	202,500	
01-761-6770-00	Temporary Labor	-	209	-	-	-	
01-761-6870-00	Website Expense	-	-	-	3,000	3,060	
Meter Reading							\$ 829,045
<i>Project: MWC-25-762MR</i>							
01-762-6400-00	Internet	-	-	-	-	-	
01-762-6420-00	Labor Expense	768,574	715,867	655,367	737,755	746,067	
01-762-6421-00	Labor Expense - OT	23,618	27,768	23,367	-	4,501	
01-762-6490-00	Materials and Supplies	1,078	-	4,000	4,000	4,200	
01-762-6660-00	Property Tax	577	593	608	600	612	
01-762-6690-00	Small Tools	-	150	-	150	158	
01-762-6770-00	Temporary Labor	4,881	1,065	2,204	-	-	
01-762-6810-00	Vehicle Expense	24,691	70,750	54,346	64,768	73,507	
Totals		\$ 2,277,236	\$ 2,329,635	\$ 2,604,727	\$ 2,633,185	\$ 2,960,757	\$ 2,960,757

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Administration and Clearing - Robert A. Duff Water Treatment Plant, Service Center and Lausman Annex

ADMINISTRATION

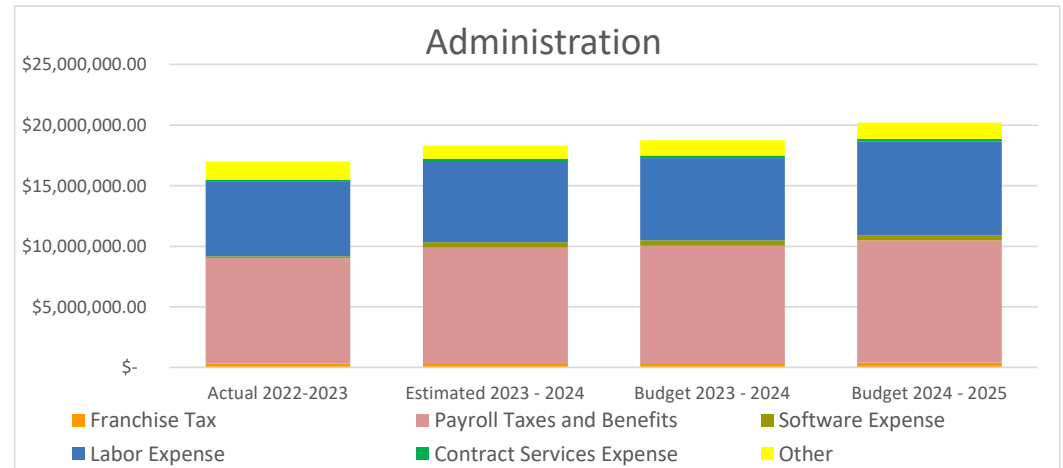
FISCAL YEAR 2024-25 BUDGETED AMOUNT

Franchise Tax	\$	414,500
Franchise Tax Payments To The City Of Medford		
Payroll Taxes & Benefits	\$	10,065,330
Software Maintenance		
Software Expense	\$	415,925
Software Purchases		
Labor Expense	\$	7,758,821
Regular & Overtime Hours		
Contract Services	\$	209,100
Rate Setting, Long Term Planning, Strategic Planning, etc.		
Other Expense	\$	1,337,696

Advertising, 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

Administration (non-operating) costs associated with the Rogue River/Duff Plant, the Service Center and the Annex. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, disability, uniforms, material and supplies, office supplies and other miscellaneous expenses. The Annex cost center is relieved of expense as labor is posted to operations, billable work orders, CIPs, and other cost centers. In theory, what remains in this Administration (non-operating) by year end is unanticipated expenses or clearing.

THREE YEAR COMPARISON



MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Engineering Support

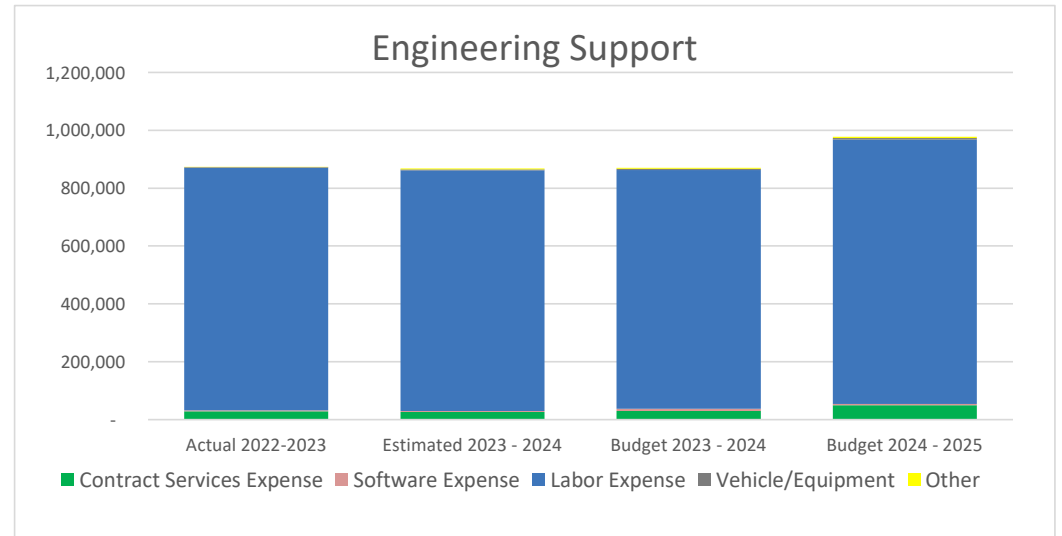
ENGINEERING SUPPORT

\$ 977,326

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Contract Services Consultant Support	\$	50,000
Software Expense Software Maintenance	\$	4,650
Labor Expense Regular & Overtime Hours	\$	913,332
Vehicle & Equipment Various Service Vehicles and Equipment Expense	\$	5,538
Other Expense Materials & Supplies, Computer Hardware Maintenance and Recording Fees	\$	3,806
Total Engineering Support	\$	977,326

THREE YEAR COMPARISON



Expenses associated with Engineering – maps and records. Labor Expense, vehicle, and items such as materials and supplies.

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 DETAIL BUDGET - OPERATING EXPENDITURES

Inspection & Patrolling

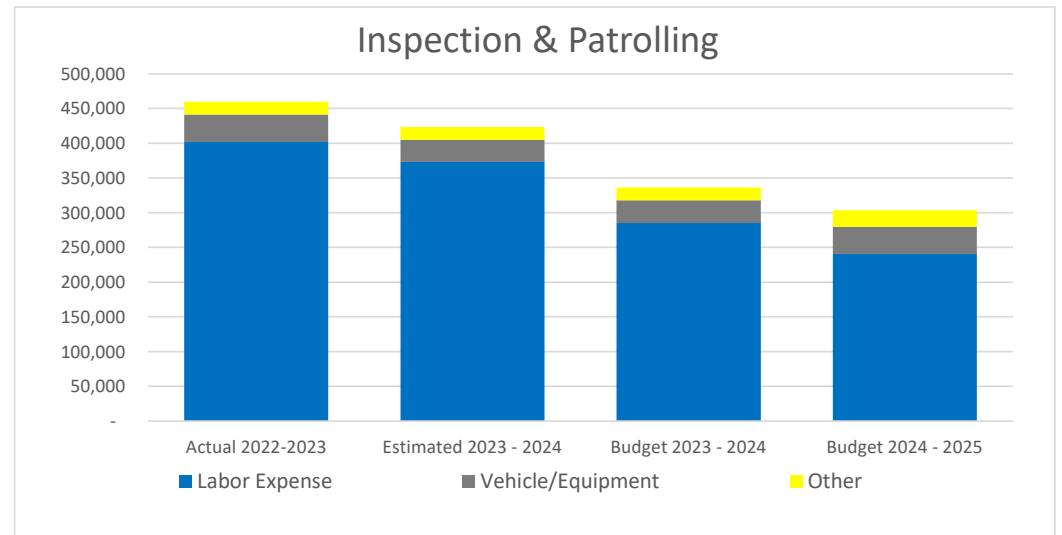
INSPECTION & PATROLLING

\$ 303,790

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Labor Expense	\$	240,631
Regular & Overtime Hours		
Vehicle & Equipment	\$	39,159
Various Service Vehicles and Equipment Expense		
Other Expense	\$	24,000
Locates, Materials & Supplies and Small Tools		
Total Inspection & Patrolling	\$	303,790

THREE YEAR COMPARISON



Direct costs associated with Inspection and Patrolling. Labor expense, vehicles, contract services, materials and supplies.

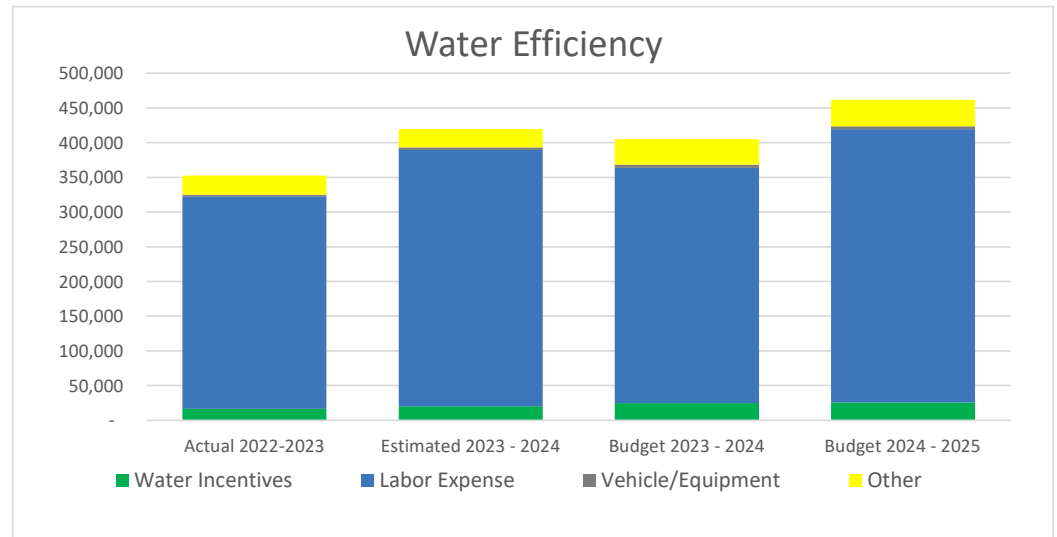
WATER EFFICIENCY

\$ 462,049

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Water Incentives Water Efficiency Rebates	\$	25,750
Labor Expense Regular &	\$	393,746
Vehicle & Equipment Various	\$	4,199
Other Expense Grants, Locates, Materials & Supplies, Miscellaneous, Recording Fees and Software Maintenance	\$	38,355
Total Water Efficiency	\$	462,049

THREE YEAR COMPARISON



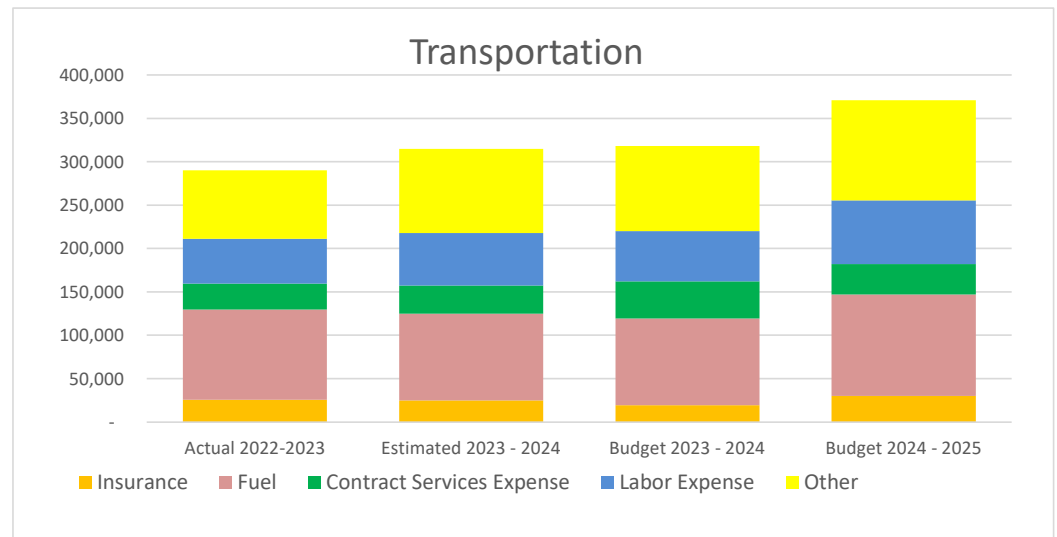
Direct costs associated with the Water Efficiency Program. Labor, vehicle, water efficiency incentives, water efficiency grants, printing, materials and supplies, special events, and Customer Outreach miscellaneous other expenses.

TRANSPORTATION AND FLEET

FISCAL YEAR 2024-25 BUDGETED AMOUNT

Insurance Auto and Equipment	\$	30,000
Fuel Fuel for vehicles and equipment	\$	117,000
Contract Services Fleet Maintenance	\$	35,000
Labor Expense Regular & Overtime Hours	\$	73,306
Other Expense Materials & Supplies	\$	115,481

THREE YEAR COMPARISON



Direct costs associated with use and maintaining Medford Water vehicles and equipment. Contract services, fuel, auto insurance, labor, materials and supplies.

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Robert A. Duff Water Treatment Plant (Clearing/Home Account)							-
<i>Project: MWC-25-710RR</i>							
01-710-6000-00	Advertising & Communication	2,775	4,474	3,890	5,890	6,510	
01-710-6005-00	Amortization Expense	5,762	468,081	-	20,015	-	
01-710-6015-00	Audits and Accounting	6,529	6,713	5,097	7,600	11,000	
01-710-6030-00	Bank Fees	-	-	950	950	918	
01-710-6050-00	Board/Commissioner Expense	-	1,710	1,655	2,850	3,108	
01-710-6065-00	Cafeteria Expense	508	1,404	440	295	326	
01-710-6080-00	Cell Phone Expense	-	-	500	500	1,200	
01-710-6170-00	Computer Hardware Purchase	6,440	9,955	5,200	5,200	6,510	
01-710-6175-00	Computer Hardware Maintenance	4,860	3,946	22,160	27,860	25,628	
01-710-6200-00	Contract Services Expense	153,601	21,974	35,792	38,950	41,820	
	● Rate Setting, Long Term Planning, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-710-6215-00	Damages	-	25	-	4,940	5,333	
01-710-6225-00	Deferred Compensation	-	57	-	-	-	
01-710-6230-00	Dental Insurance	22,643	23,741	22,098	22,098	23,499	
01-710-6245-00	Disability Expense	4,104	3,907	4,437	4,437	5,108	
01-710-6250-00	Dues and Subscriptions	5,473	3,683	6,337	4,600	5,580	
01-710-6325-00	Franchise Fee	77,765	63,829	70,878	74,100	82,900	
01-710-6390-00	Insurance - Workers Comp	7,395	6,124	7,504	7,504	18,000	
01-710-6395-00	Insurance - General Liability	24,498	24,942	33,667	30,457	27,400	
01-710-6397-00	Insurance - Paid Leave Oregon	-	48	4,489	-	6,600	
01-710-6400-00	Internet	15,200	29,536	40,000	67,800	56,000	
01-710-6405-00	Investment Expense	2,656	4,417	4,137	3,040	4,000	
01-710-6410-00	Janitorial	907	1,210	1,793	1,200	1,260	
01-710-6420-00	Labor Expense	1,318,175	1,439,933	1,234,795	1,056,198	1,181,344	
01-710-6421-00	Labor Expense - OT	2,681	25,370	3,347	1,788	7,201	
01-710-6455-00	Legal	5,951	9,109	5,428	7,220	8,209	
01-710-6460-00	Life Insurance	1,005	1,189	1,193	1,193	1,200	
01-710-6490-00	Materials and Supplies	19	-	-	1,020	1,070	
01-710-6520-00	Medical Insurance	279,519	300,608	294,792	294,792	320,791	
01-710-6530-00	Medicare	15,029	15,434	16,464	16,220	19,092	
01-710-6535-00	Meeting Expense	822	68	1,230	1,530	1,589	
01-710-6540-00	Miscellaneous	3	290	97	2,040	2,080	
01-710-6555-00	Network	7,898	7,850	7,372	7,372	8,226	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Robert A. Duff Water Treatment Plant (Clearing/Home Account)							
<i>Project: MWC-25-710RR</i>							
01-710-6568-00	Occupational Health	936	190	2,246	1,440	4,052	
01-710-6570-00	Office Equipment	2,948	8,909	3,787	3,700	3,885	
01-710-6580-00	Office Supplies	1,522	1,526	3,051	1,500	1,575	
01-710-6595-00	Payroll Expense	1,027,556	1,087,482	1,100,000	1,118,592	1,316,704	
01-710-6600-00	PERS Retirement	153,216	161,662	185,288	180,984	214,851	
01-710-6620-00	Postage	-	70	4	15	15	
01-710-6630-00	Printing	-	173	469	-	500	
01-710-6640-00	Professional License	1,020	1,239	2,800	2,550	2,600	
01-710-6680-00	Safety Equipment/Expense	2,272	5,041	3,400	3,060	5,500	
01-710-6685-00	Safety Program	846	1,438	-	2,500	2,550	
01-710-6690-00	Small Tools	-	384	500	500	1,000	
01-710-6700-00	Social Security	64,261	65,992	70,396	69,353	81,636	
01-710-6710-00	Software Purchase	300	1,232	15,110	15,110	3,150	
01-710-6715-00	Software Maintenance	23,502	29,647	74,950	74,950	84,904	
01-710-6720-00	Special Events	5,119	5,095	5,760	3,401	5,200	
01-710-6750-00	Telephone	211	761	1,200	1,900	10,080	
01-710-6770-00	Temporary Labor	-	235	12,146	-	-	
01-710-6780-00	Training	15,967	13,634	12,360	12,360	12,980	
01-710-6783-00	Travel	-	12	-	-	1,000	
01-710-6785-00	Unemployment Expense	-	2,678	-	-	-	
01-710-6790-00	Uniforms	1,943	2,911	2,500	1,040	3,700	
01-710-6795-00	Vacation / Comp Time	(19,106)	12,902	25,721	15,600	16,250	
01-710-6805-00	Veba	26,710	32,001	30,087	30,087	36,681	
01-710-6810-00	Vehicle Expense	1,468	1,154	2,076	2,301	3,633	
01-710-6870-00	Website	430	415	1,672	1,672	1,638	
01-710-6890-00	Wellness Program	325	1,687	600	296	963	
01-710-8000-00	Labor Clearing	(822,759)	(857,090)	(869,790)	(936,553)	(1,126,795)	
01-710-8001-00	Overhead Clearing	(2,148,931)	(2,690,092)	(2,226,229)	(2,326,012)	(2,571,753)	
Service Center (Clearing/Home Account)							
<i>Project: MWC-25-730SC</i>							
01-730-6000-00	Advertising & Communication	4,257	7,713	6,540	10,540	10,416	
01-730-6005-00	Amortization Expense	-	-	-	35,816	-	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Service Center (Clearing/Home Account)							
<i>Project: MWC-25-730SC</i>							
01-730-6015-00	Audits and Accounting	11,752	12,013	9,121	13,600	17,600	
01-730-6030-00	Bank Fees	-	-	-	1,700	1,632	
01-730-6050-00	Board/Commissioner Expense	-	3,059	2,962	5,100	4,973	
01-730-6065-00	Cafeteria Expense	914	1,995	788	527	522	
01-730-6080-00	Cell Phone Expense	-	-	6,000	14,800	14,800	
01-730-6170-00	Computer Hardware Purchase	4,618	34,142	9,620	9,620	10,230	
01-730-6175-00	Computer Hardware Maintenance	1,406	3,885	34,866	45,066	40,273	
01-730-6200-00	Contract Services Expense	218,220	39,781	64,048	69,700	66,912	
	● Rate Setting, Long Term Planning, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-730-6215-00	Damages	-	44	-	8,840	8,533	
01-730-6225-00	Deferred Compensation	-	102	-	-	-	
01-730-6230-00	Dental Insurance	34,459	35,592	39,429	39,429	41,652	
01-730-6245-00	Disability Expense	5,819	6,810	8,467	8,467	8,172	
01-730-6250-00	Dues and Subscriptions	7,876	6,548	9,770	9,000	16,860	
01-730-6280-00	Electricity	12,444	13,828	15,472	17,200	18,575	
01-730-6310-00	Equipment Expense	-	-	-	-	-	
01-730-6325-00	Franchise Fee	139,977	114,220	126,835	132,600	132,640	
01-730-6330-00	Freight Expense	441	-	-	510	525	
01-730-6345-00	Garbage	3,467	3,783	4,168	3,468	3,745	
01-730-6385-00	Insurance - Property	5,539	1,828	2,277	2,290	3,621	
01-730-6390-00	Insurance - Workers Comp	14,808	13,024	11,689	8,166	40,000	
01-730-6395-00	Insurance - General Liability	48,210	44,633	33,667	54,502	43,840	
01-730-6397-00	Insurance - Paid Leave Oregon	-	85	4,956	-	13,000	
01-730-6400-00	Internet	8,333	14,686	11,000	14,000	16,000	
01-730-6403-00	Inventory	0	1,119	-	-	1,000	
01-730-6404-00	Inventory Adjustments	(6,590)	582	9,288	-	-	
01-730-6405-00	Investment Expense	4,781	7,904	7,403	5,440	6,400	
01-730-6410-00	Janitorial	33,607	37,216	31,434	40,000	42,000	
01-730-6420-00	Labor Expense	2,234,604	2,857,752	3,200,934	3,042,092	3,270,185	
01-730-6421-00	Labor Expense - OT	7,032	11,004	6,845	37,405	3,088	
01-730-6450-00	Landscaping Expense	3,361	3,536	3,096	3,780	3,895	
01-730-6455-00	Legal	9,726	16,300	9,713	12,920	13,134	
01-730-6460-00	Life Insurance	1,721	2,118	2,295	2,295	2,200	
01-730-6490-00	Materials and Supplies	21,170	35,086	31,986	21,158	22,215	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Service Center (Clearing/Home Account)							
<i>Project: MWC-25-730SC</i>							
01-730-6520-00	Medical Insurance	414,733	458,394	517,344	517,344	505,928	
01-730-6530-00	Medicare	24,549	26,875	27,389	31,017	29,805	
01-730-6535-00	Meeting Expense	352	122	20	408	2,824	
01-730-6540-00	Miscellaneous	912	826	83	765	780	
01-730-6550-00	Natural Gas	6,011	8,333	7,609	9,500	10,260	
01-730-6555-00	Network	14,062	14,047	13,192	13,192	13,162	
01-730-6565-00	Obsolescence	1,282	6,132	2,000	2,000	1,500	
01-730-6568-00	Occupational Health	3,128	4,685	2,800	5,920	5,648	
01-730-6570-00	Office Equipment	2,035	2,060	1,500	2,244	2,355	
01-730-6580-00	Office Supplies	1,345	2,163	918	3,200	3,360	
01-730-6595-00	Payroll Expense	1,730,848	1,935,765	2,014,909	2,064,134	2,055,494	
01-730-6600-00	PERS Retirement	306,995	343,959	373,383	388,820	368,516	
01-730-6620-00	Postage	49	584	398	300	305	
01-730-6630-00	Printing	50	207	560	-	1,500	
01-730-6640-00	Professional License	-	-	325	1,040	1,060	
01-730-6680-00	Safety Equipment/Expense	11,829	20,292	12,000	12,000	20,000	
01-730-6685-00	Safety Program	6,589	2,253	1,500	2,500	2,625	
01-730-6690-00	Small Tools	20,182	9,318	25,300	8,000	16,000	
01-730-6700-00	Social Security	104,969	114,915	117,114	132,626	127,441	
01-730-6710-00	Software Purchase	1,762	2,208	27,950	27,950	4,950	
01-730-6715-00	Software Maintenance	39,868	54,808	135,650	135,650	135,449	
01-730-6720-00	Special Events	7,860	8,436	10,471	6,086	8,320	
01-730-6730-00	Storm Drain	6,325	6,316	6,318	6,950	7,505	
01-730-6750-00	Telephone	13,258	17,705	12,000	3,400	15,840	
01-730-6770-00	Temporary Labor	1,034	5,487	2,676	2,000	6,500	
01-730-6780-00	Training	5,124	41,487	23,175	23,175	24,335	
01-730-6783-00	Travel	-	21	-	-	1,000	
01-730-6785-00	Unemployment Expense	-	4,792	3,439	-	-	
01-730-6790-00	Uniforms	19,674	20,549	27,000	19,800	30,000	
01-730-6795-00	Vacation / Comp Time	(14,483)	(50,709)	24,741	15,600	16,250	
01-730-6805-00	Vebo	48,287	44,787	53,839	53,839	65,211	
01-730-6810-00	Vehicle Expense	12,282	15,146	16,376	10,204	16,336	
01-730-6870-00	Website	779	742	2,992	2,992	2,621	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Service Center (Clearing/Home Account)							
<i>Project: MWC-25-730SC</i>							
01-730-6890-00	Wellness Program	588	2,429	3,400	1,890	1,541	
01-730-8000-00	Labor Clearing	(1,349,306)	(1,522,677)	(1,672,133)	(1,877,184)	(1,759,029)	
01-730-8001-00	Overhead Clearing	(3,795,327)	(4,472,417)	(4,674,985)	(5,297,393)	(5,624,030)	
Lausman Annex (Clearing/Home Account)							
<i>Project: MWC-25-760AX</i>							
01-760-6000-00	Advertising & Communication	19,988	12,571	8,570	14,570	15,624	
01-760-6005-00	Amortization Expense	-	-	-	49,510	-	
01-760-6015-00	Audits and Accounting	14,714	16,606	12,608	18,800	26,400	
01-760-6030-00	Bank Fees	7,707	4,754	6,570	2,350	2,550	
01-760-6050-00	Board/Commissioner Expense	854	4,229	4,094	12,050	7,459	
01-760-6060-00	Cash Short	-	-	-	-	-	
01-760-6065-00	Cafeteria Expense	2,995	2,505	1,089	729	782	
01-760-6080-00	Cell Phone Expense	-	-	1,500	2,000	2,000	
01-760-6170-00	Computer Hardware Purchase	32,583	26,207	11,180	11,180	14,260	
01-760-6175-00	Computer Hardware Maintenance	2,352	6,143	38,274	52,374	56,138	
	● Rate Setting, Long Term Planning, Strategic Planning, Financial Advisor, Municipal/Bond, and Water Rights						
01-760-6200-00	Contract Services Expense	267,605	57,492	88,537	96,350	100,368	
01-760-6213-00	Credit Card Processing Fees	200	119	300	400	410	
01-760-6215-00	Damages	-	61	-	12,220	12,799	
01-760-6225-00	Deferred Compensation	10,724	11,493	11,933	12,578	13,202	
01-760-6230-00	Dental Insurance	41,624	40,681	49,845	49,845	52,362	
01-760-6245-00	Disability Expense	7,281	9,331	11,578	11,578	12,259	
01-760-6250-00	Dues and Subscriptions	15,745	18,264	29,576	23,000	27,520	
01-760-6280-00	Electricity	20,003	20,523	23,252	25,500	27,540	
01-760-6325-00	Franchise Fee	171,083	157,892	175,331	183,300	198,960	
01-760-6330-00	Freight Expense	-	-	379	1,020	1,050	
01-760-6385-00	Insurance - Property	376	370	462	510	742	
01-760-6390-00	Insurance - Workers Comp	16,817	13,601	14,393	14,393	15,000	
01-760-6395-00	Insurance - General Liability	59,039	61,699	33,667	75,341	65,760	
01-760-6397-00	Insurance - Paid Leave Oregon	-	118	10,979	-	17,000	
01-760-6400-00	Internet	26,324	29,823	42,500	15,000	23,500	
01-760-6405-00	Investment Expense	5,813	10,927	10,233	7,520	9,600	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Lausman Annex (Clearing/Home Account)							
<i>Project: MWC-25-760AX</i>							
01-760-6410-00	Janitorial	32,360	34,020	43,130	36,000	37,800	
01-760-6420-00	Labor Expense	1,427,034	1,853,012	2,251,091	2,653,652	3,297,003	
01-760-6421-00	Labor Expense - OT	3,551	5,582	894	1,758	-	
01-760-6450-00	Landscaping Expense	3,791	3,988	5,052	4,200	4,325	
01-760-6455-00	Legal	19,387	25,501	35,329	17,860	19,702	
01-760-6460-00	Life Insurance	2,489	3,027	3,060	3,060	3,200	
01-760-6485-00	Management Expense	-	-	-	-	-	
01-760-6490-00	Materials and Supplies	325	-	2,337	1,030	1,080	
01-760-6500-00	Meals	269	844	1,401	850	900	
01-760-6520-00	Medical Insurance	521,111	538,022	676,460	676,460	691,162	
01-760-6530-00	Medicare	34,576	38,745	42,529	43,694	45,511	
01-760-6535-00	Meeting Expense	3,436	1,039	672	6,630	4,413	
01-760-6540-00	Miscellaneous	2,403	2,763	2,629	1,020	1,040	
01-760-6550-00	Natural Gas	12,039	8,795	9,004	10,400	11,230	
01-760-6555-00	Network	17,186	19,441	18,236	18,236	19,742	
01-760-6568-00	Occupational Health	974	703	3,200	3,500	1,700	
01-760-6570-00	Office Equipment	11,754	19,437	8,644	6,630	6,960	
01-760-6580-00	Office Supplies	6,444	8,504	8,528	10,000	10,500	
01-760-6595-00	Payroll Expense	2,479,856	2,691,164	3,050,000	3,088,391	3,138,712	
01-760-6600-00	PERS Retirement	358,161	422,839	455,932	489,295	514,672	
01-760-6620-00	Postage	270	282	420	800	840	
01-760-6630-00	Printing	1,337	1,229	4,988	1,020	250	
01-760-6640-00	Professional License	335	600	295	1,175	2,500	
01-760-6680-00	Safety Equipment/Expense	1,155	1,529	460	300	1,500	
01-760-6685-00	Safety Program	2,750	2,940	3,435	4,000	2,100	
01-760-6700-00	Social Security	144,478	162,044	176,636	186,830	194,600	
01-760-6710-00	Software Purchase	3,008	3,104	45,000	32,480	6,900	
01-760-6715-00	Software Maintenance	60,879	76,037	156,690	156,690	180,573	
01-760-6720-00	Special Events	12,192	13,103	15,376	8,413	12,480	
01-760-6730-00	Storm Drain	3,991	3,985	4,119	4,300	4,645	
01-760-6750-00	Telephone	5,420	4,205	3,000	4,700	22,080	
01-760-6770-00	Temporary Labor	14,661	14,421	12,126	10,000	10,500	
01-760-6780-00	Training	21,765	16,742	25,032	31,518	33,095	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Lausman Annex (Clearing/Home Account)							
<i>Project: MWC-25-760AX</i>							
01-760-6783-00	Travel	2,332	29	-	3,300	3,366	
01-760-6785-00	Unemployment Expense	-	-	-	-	-	
01-760-6790-00	Uniforms	2,088	1,858	1,407	1,500	1,560	
01-760-6795-00	Vacation / Comp Time	8,021	60,350	7,530	15,450	16,250	
01-760-6805-00	Veba	71,386	74,421	74,425	74,425	101,892	
01-760-6810-00	Vehicle Expense	19	730	313	2,123	4,921	
01-760-6820-00	Water	354	377	688	495	535	
01-760-6870-00	Website	950	1,199	4,136	4,136	3,931	
01-760-6890-00	Wellness Program	917	5,099	4,000	2,490	2,311	
01-760-7000-00	Gain/Loss on Disposal of Fixed Assets	78,638	-	-	-	-	
01-760-8000-00	Labor Clearing	(2,007,680)	(2,436,205)	(2,604,417)	(2,641,692)	(1,759,029)	
01-760-8001-00	Overhead Clearing	(3,856,741)	(5,093,701)	(5,957,549)	(5,669,236)	(7,360,737)	
Engineering Support Expense							\$ 977,326
<i>Project: MWC-25-766ES</i>							
01-766-6170-00	Computer Hardware Purchase	2,655	-	-	-	-	
01-766-6175-00	Computer Hardware Maintenance	130	242	300	300	306	
01-766-6200-00	Contract Services Expense	1,795	28,968	26,000	30,000	50,000	
	● On-Call Hydraulic Modeling; Surveyors Support						
01-766-6400-00	Internet	-	-	-	-	-	
01-766-6420-00	Labor Expense	880,552	834,669	825,000	825,330	913,332	
01-766-6421-00	Labor Expense - OT	11,531	3,129	6,844	-	-	
01-766-6490-00	Materials and Supplies	1,825	349	3,000	3,000	3,000	
01-766-6540-00	Miscellaneous	14	-	-	-	-	
01-766-6665-00	Recording Fees	195	392	500	500	500	
01-766-6710-00	Software Purchase	4,376	-	-	-	-	
01-766-6715-00	Software Maintenance	27,120	3,354	4,000	7,500	4,650	
01-766-6810-00	Vehicle Expense	2,390	1,980	2,862	4,090	5,538	
01-766-7000-00	Loss on Disposal of Assets	-	900	-	-	-	
Water Efficiency							\$ 462,049
<i>Project: MWC-25-769WE</i>							
01-769-6180-00	Water Efficiency Grants	531	5,000	5,000	10,000	10,500	
01-769-6190-00	Water Efficiency Incentives	9,830	16,617	20,000	25,000	25,750	
01-769-6250-00	Dues and Subscriptions	550	2,338	2,100	2,100	2,205	

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
DETAIL BUDGET - OPERATING EXPENDITURES

Administration and General

Account Number	Account Description	Actual 2021 - 2022	Actual 2022 - 2023	Estimated 2023 - 2024	Budgeted 2023 - 2024	Budget 2024-2025	Budget Totals 2024-2025
Water Efficiency							
<i>Project: MWC-25-769WE</i>							
01-769-6370-00	Grants/Partnerships/Donations	50	-	-	-	-	
01-769-6420-00	Labor Expense	290,908	306,029	369,744	338,584	393,746	
01-769-6421-00	Labor Expense - OT	617	227	-	-	-	
01-769-6490-00	Materials and Supplies	1,475	1,020	3,000	3,000	3,150	
01-769-6630-00	Printing	-	1,462	1,500	2,000	2,100	
01-769-6720-00	Special Events	-	9,090	2,500	3,000	3,060	
01-769-6770-00	Temporary Labor	14,957	8,758	10,000	14,000	14,280	
01-769-6810-00	Vehicle Expense	2,908	2,216	3,353	4,753	4,199	
01-769-6870-00	Website	1,000	-	2,500	3,000	3,060	
Inspection and Patrolling (Underground Locates)							\$ 303,790
<i>Project: MWC-25-770IP</i>							
01-770-6420-00	Labor Expense	386,959	387,652	356,441	282,467	237,253	
01-770-6421-00	Labor Expense - OT	9,963	14,312	16,625	2,886	3,378	
01-770-6465-00	Locate Expense	13,147	12,029	15,000	15,000	15,500	
01-770-6490-00	Materials and Supplies	1,184	5,458	2,500	2,500	6,000	
01-770-6690-00	Small Tools	-	639	850	850	2,500	
01-770-6770-00	Temporary Labor	-	-	-	-	-	
01-770-6810-00	Vehicle Expense	31,570	37,721	32,048	32,719	39,159	
Transportation and Fleet Clearing							\$ (739,730)
<i>Project: FL-25-"Various"</i>							
01-800-6200-00	Contract Services Expense	39,811	29,710	32,500	42,500	35,000	
	● City of Medford Fleet Services						
01-800-6350-00	Gas/Fuel - Equipment	6,702	3,680	10,000	10,000	5,000	
01-800-6360-00	Gas/Fuel - Fleet	89,167	100,256	90,000	90,000	112,000	
01-800-6380-00	Insurance - Auto & Equipment	22,870	25,729	25,000	19,500	30,000	
01-800-6420-00	Labor Expense	42,257	51,861	60,267	58,057	73,306	
01-800-6490-00	Materials and Supplies	72,228	78,748	66,900	96,900	75,000	
01-800-6540-00	Miscellaneous	-	-	456	-	-	
01-800-6810-00	Vehicle Expense	2,284	288	2,019	1,103	5,481	
01-800-6815-00	Vehicle Maintenance	-	-	27,723	-	35,000	
01-800-8002-00	Transportation Clearing	(676,249)	(919,905)	(893,557)	(903,332)	(1,110,517)	
Totals		\$ 2,322,368	\$ 983,668	\$ 1,437,826	\$ 1,027,308	\$ 1,003,435	\$ 1,003,435



Financial Structure
Overhead Allocation



MEDFORD WATER

MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Advertising & Communication	MWC-25-780SH	Shared	32,550	6,510	10,416	15,624
Amortization Expense	MWC-25-780SH	Shared	-	-	-	-
Audits and Accounting	MWC-25-780SH	Shared	55,000	11,000	17,600	26,400
Bank Fees	Various	Direct	5,100	918	1,632	2,550
Board/Commissioner Expense	MWC-25-780SH	Shared	15,540	3,108	4,973	7,459
Cafeteria Expense	MWC-25-780SH	Shared	1,630	326	522	782
Cash Short	MWC-25-780SH	Shared	-	-	-	-
Cell Phone Expense	Various	Direct	18,000	1,200	14,800	2,000
Computer Hardware Maintenance	Various	Direct	122,040	25,628	40,273	56,138
Computer Hardware Purchase	Various	Direct	31,000	6,510	10,230	14,260
Contract Services Expense	MWC-25-780SH	Shared	209,100	41,820	66,912	100,368
Credit Card Processing Fees	MWC-25-780SH	Shared	410	-	-	410
Damages	MWC-25-780SH	Shared	26,665	5,333	8,533	12,799
Deferred Compensation	Various	Direct	13,202	-	-	13,202
Dental Insurance	Various	Direct	117,513	23,499	41,652	52,362
Disability Expense	MWC-25-780SH	Shared	25,539	5,108	8,172	12,259
Dues and Subscriptions	Various	Direct	49,960	5,580	16,860	27,520
Electricity	Various	Direct	46,115	-	18,575	27,540
Equipment Expense	Various	Direct	-	-	-	-
Franchise Fee	MWC-25-780SH	Shared	414,500	82,900	132,640	198,960
Freight Expense	Various	Direct	1,575	-	525	1,050
Gain/Loss on Disposal of Fixed Assets	Various	Direct	-	-	-	-
Garbage	Various	Direct	3,745	-	3,745	-
Insurance - General Liability	MWC-25-780SH	Shared	137,000	27,400	43,840	65,760
Insurance - Paid Leave Oregon	Various	Direct	36,600	6,600	13,000	17,000
Insurance - Property	Various	Direct	4,363	-	3,621	742
Insurance - Workers Comp	Various	Direct	73,000	18,000	40,000	15,000
Internet	MWC-25-780SH	Shared	95,500	56,000	16,000	23,500
Inventory	Various	Direct	1,000	-	1,000	-
Investment Expense	MWC-25-780SH	Shared	20,000	4,000	6,400	9,600
Janitorial	Various	Direct	81,060	1,260	42,000	37,800

MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Labor Expense	Various	Direct	7,748,532	1,181,344	3,270,185	3,297,003
Labor Expense - OT	Various	Direct	10,289	7,201	3,088	-
Landscaping Expense	Various	Direct	8,220	-	3,895	4,325
Legal	MWC-25-780SH	Shared	41,045	8,209	13,134	19,702
Life Insurance	Various	Direct	6,600	1,200	2,200	3,200
Management Expense	MWC-25-780SH	Shared	-	-	-	-
Materials and Supplies	Various	Direct	24,365	1,070	22,215	1,080
Meals	Various	Direct	900	-	-	900
Medical Insurance	Various	Direct	1,517,880	320,791	505,928	691,162
Medicare	Various	Direct	94,408	19,092	29,805	45,511
Meeting Expense	Various	Direct	8,825	1,589	2,824	4,413
Miscellaneous	Various	Direct	3,900	2,080	780	1,040
Natural Gas	Various	Direct	21,490	-	10,260	11,230
Network	MWC-25-780SH	Shared	41,130	8,226	13,162	19,742
Obsolescence	Various	Direct	1,500	-	1,500	-
Occupational Health	Various	Direct	11,400	4,052	5,648	1,700
Office Equipment	Various	Direct	13,200	3,885	2,355	6,960
Office Supplies	Various	Direct	15,435	1,575	3,360	10,500
Payroll Expense	Various	Direct	6,510,910	1,316,704	2,055,494	3,138,712
PERS Retirement	Various	Direct	1,098,039	214,851	368,516	514,672
Postage	Various	Direct	1,160	15	305	840
Printing	Various	Both	2,250	500	1,500	250
Professional License	Various	Direct	6,160	2,600	1,060	2,500
Safety Equipment/Expense	Various	Direct	27,000	5,500	20,000	1,500
Safety Program	Various	Direct	7,275	2,550	2,625	2,100
Small Tools	Various	Direct	17,000	1,000	16,000	-
Social Security	Various	Direct	403,676	81,636	127,441	194,600
Software Maintenance	Various	Both	400,925	84,904	135,449	180,573
Software Purchase	Various	Both	15,000	3,150	4,950	6,900
Special Events	MWC-25-780SH	Shared	26,000	5,200	8,320	12,480
Storm Drain	Various	Direct	12,150	-	7,505	4,645

MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Telephone	Various	Direct	48,000	10,080	15,840	22,080
Temporary Labor	Various	Direct	17,000	-	6,500	10,500
Training	Various	Direct	70,410	12,980	24,335	33,095
Travel	Various	Direct	5,366	1,000	1,000	3,366
Uniforms	Various	Direct	35,260	3,700	30,000	1,560
Vacation / Comp Time	Various	Direct	48,750	16,250	16,250	16,250
Veba	Various	Direct	203,784	36,681	65,211	101,892
Vehicle Expense	Various	Direct	24,890	3,633	16,336	4,921
Water	Various	Direct	535	-	-	535
Website	MWC-25-780SH	Shared	8,190	1,638	2,621	3,931
Wellness Program	MWC-25-780SH	Shared	4,815	963	1,541	2,311
			\$ 20,201,372	\$ 3,698,548	\$ 7,383,058	\$ 9,119,765
			Total	Duff	Service Center	Annex
Number of Employees by Location			74	15	24	35
% by Location using % Employees and % Salaries			100%	20%	32%	48%

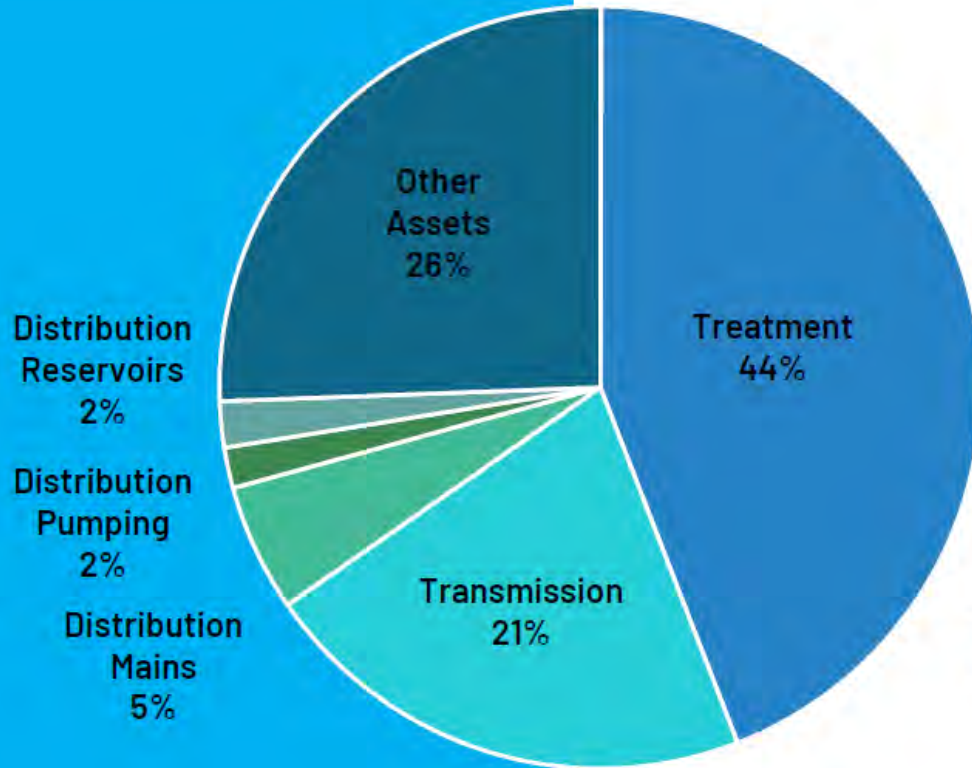


Capital
Capital Expenditures



MEDFORD WATER

FY 24/25



CIP Budget Summary (FY24/25)

Source of Supply:	\$26,000
Treatment:	\$22,047,000
Transmission:	\$10,608,000
Distribution Mains:	\$2,706,000
Distribution Pumping:	\$861,000
Distribution Reservoirs:	\$977,000
Other Assets:	\$12,794,000

FY 24/25 CIP Budget Total: \$50,019,000



MEDFORD WATER



Capital
Ten Year Capital plan



MEDFORD WATER

MEDFORD WATER COMMISSION
TEN YEAR CAPITAL IMPROVEMENT PLAN

Category	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	FY31/32	FY33/34	FY34/35	Total
Source of Supply	26,000	371,000	27,000	28,000	29,000	153,000	914,000	3,527,000	8,111,000	8,211,000	21,397,000
Treatment	22,047,000	2,091,000	351,000	374,000	332,000	239,000	806,000	1,104,000	4,853,000	3,369,000	35,566,000
Transmission	10,608,000	900,000	5,882,000	7,861,000	5,098,000	708,000	1,999,000	3,551,000	3,277,000	4,623,000	44,507,000
Distribution Mains	2,706,000	493,500	455,500	705,000	2,582,000	1,499,000	1,156,000	2,196,000	1,066,500	1,167,000	14,027,000
Distribution Pumping	861,000	4,024,000	1,695,000	1,935,000	110,000	114,000	1,142,000	1,914,000	945,000	3,394,000	16,134,000
Distribution Reservoir	977,000	12,021,000	12,022,000	9,123,000	12,523,000	12,524,000	25,000	372,000	3,379,000	5,992,000	68,958,000
Other Assets	12,794,000	23,356,000	13,485,000	3,364,000	1,971,000	586,000	786,000	817,000	1,437,000	659,000	59,255,000
Total	50,019,000	43,256,500	33,917,500	23,390,000	22,645,000	15,823,000	6,828,000	13,481,000	23,068,500	27,415,000	259,844,000

(1) Amounts rounded to nearest \$1,000
(2) Assumes receipt of BRIC Grant

Estimated Source and Use of Funds

	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29
Sources					
Cash/Reserves	5,596,000	12,285,760	13,397,991	9,704,842	5,320,635
2022B Bonds	17,025,000	-	-	2,800,000	11,140,000
2024 Bonds	24,258,627	15,741,373	-	-	-
Other Parity Bonds	-	-	6,610,845	6,610,845	-
SDCs	939,373	974,366	1,010,664	1,048,313	1,087,365
Grants	2,200,000 ⁽³⁾	14,255,000 ⁽⁴⁾	12,898,000 ⁽⁴⁾	3,226,000 ⁽⁴⁾	5,097,000 ⁽⁴⁾
Total Sources	50,019,000	43,256,499	33,917,500	23,390,000	22,645,000
Uses					
Capital Projects	50,019,000	43,256,500	33,917,500	23,390,000	22,645,000
Total Uses	50,019,000	43,256,500	33,917,500	23,390,000	22,645,000

(1) Totals may not sum due to rounding.
(2) Assumes receipt of BRIC grant. See "OBLIGATIONS OF THE WATER SYSTEM – Future Financings" herein.
(3) Funds expected to be received through American Rescue Plan Act.
(4) Funds expected to be received from BRIC grant. See "OBLIGATIONS OF THE WATER SYSTEM – Future Financings" herein.

10-Year CIP

Project Scheduling

Project scheduling considerations include:

- Continue to execute the plan previously laid out
- Leverage funding sources for cashflow (e.g. WIFIA, BRIC)
- Respond to and plan for growth
- Complete critical projects
- Bundle projects to complete plan goals
- Develop the Resilient Backbone
- Plan for supply chain challenges
- Recognize limits on resource teams
- Position the organization for the future



MEDFORD WATER



Capital
CIP Detail



MEDFORD WATER

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Source of Supply									
	Big Butte Springs Modernization	CIP-21-00313	315.0		59,792	111,616	62,953	-	-
	Conrad Pump/Motor #3	CIP-23-00414	335.0		-	35,965	-	-	-
	Design and Construct Rancharia	CIP-19-00196	317.0		1,035	38,208	-	-	-
	Duff II Intake Permit	CIP-15-00094	317.0		-	134	-	-	-
	Equipment Replacements	CIP-21-00283	317.0		81,024	-	-	-	-
	Martin Pump #2	CIP-22-00369	335.0		40,965	-	-	-	-
	Martin Pump #3	CIP-22-00370	335.0		40,512	-	-	-	-
	Misc. Source of Supply Projects	Various	317.0		-	-	-	26,000	26,000
	Raw Water Pump #1 Repair	CIP-24-00471	335.0		-	-	18,985	-	-
	Redundant Fiber to Raw Water Pumps	CIP-22-00340	317.0		3,144	-	-	-	-
	RRA Implementation	CIP-21-00284	317.0		19,697	(508)	-	-	-
	Water Rights	CIP-14-00001	300.0		-	-	-	-	-
	Willow Creek Dam Spillway Mntc.	CIP-21-00318	319.0		-	16,057	-	-	-
	Total Source of Supply				\$ 246,169	\$ 201,471	\$ 81,938	\$ 26,000	\$ 26,000
Treatment									
	BBS Chlorine Monitoring Station	CIP-20-00265	369.0		61,041	-	-	-	-
	BBS Paving	CIP-24-00472	323.0		-	-	20,000	-	370,000
	Coalmine Equipment	CIP-20-00247	340.0		-	2,646	-	-	-
	Construct Engineered Lagoons	CIP-19-00220	323.0		-	-	-	-	-
	Design Corrosion Control Sys (WQIP)	CIPW-22-00202	340.0		3,982,470	4,427,119	1,631,382	854,000	-
	Design Duff Electrical Supply	CIP-19-00197	323.0		3,114	-	-	-	-
	Duff 65 MGD Expansion	CIPW-22-00198	323.2	69%	4,689,435	13,680,080	33,189,195	35,780,000	21,470,848
	Duff Calibration Equipment	CIP-24-00440	340.0		-	-	34,460	15,000	-
	Duff Equipment	CIP-24-00291	340.0		108,752	223,491	50,377	44,000	-
	Ozone Monitoring Equipment	CIP-24-00463	340.2		-	-	37,421	-	-
	Plant Forklift	CIP-25-00473	371.0		-	-	-	-	21,000
	Raw Water Meter / E&H	CIP-25-00475	340.0		-	-	-	-	26,000
	Rehab Chemical Tanks CL2/Coagulant	CIP-24-00442	340.0		-	-	8,470	92,000	-
	Replace CL2 Pumps Influent/Effluent	CIP-24-00441	340.0		-	-	43,722	71,000	-
	Replace CO2 Panelviews	CIP-24-00443	340.0		-	-	-	5,000	-
	Replace Emergency Lighting with LEP Units	CIP-25-00476	323.0		-	-	-	-	5,000
	Replace Filter Skylights	CIP-25-00477	323.0		-	-	-	-	31,000
	Replace Plant Intake Lights with LED Lights	CIP-25-00478	320.0		-	-	-	-	46,000
	Replace Raw Water & CO2 Vault Lid	CIP-25-00479	348.0		-	-	-	-	31,000
	Replace SCS Valves	CIP-25-00480	335.0		-	-	-	-	26,000
	Replace Surface Scatter Raw Turbidity Unit	CIP-24-00444	340.0		-	-	7,736	8,000	-
	Replace UPS Batteries	CIP-25-00481	323.0		-	-	-	-	15,000
	Specialty PPE	CIP-25-00482	340.0		-	-	-	-	5,000
	Total Treatment				\$ 8,844,812	\$ 18,333,337	\$ 35,022,763	\$ 36,869,000	\$ 22,046,848

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Transmission									
	401 BBS Air Stack Road Repair	CIP-23-00425	346.0		-	31,516	817	-	-
	BBS Bridge #4	CIP-21-00315	346.0		42,973	-	-	-	-
	BBS Bridge #5	CIP-21-00316	346.0		36,496	-	-	-	-
	BBS Line Repair - FEMA	CIP-22-00382	346.0		68,673	117,465	-	-	-
	BBS1 Standpipe 858+51 Repair	CIP-23-00426	345.0		-	24,450	308,505	-	-
	Crater Lake Ave. Transmission	CIP-23-00396	348.2	100%	-	134,755	54,278	-	-
	Culvert Repair Work - FEMA	CIP-22-00375	346.0		2,475	(2,475)	-	-	-
	Foothill Road (see also CIP-17-00171)	CIP-21-00330	348.2	75%	-	(212,485)	-	-	-
	Foothill Road (see also CIP-21-00330)	CIP-17-00171	348.2	75%	293,557	702,395	3,458,905	2,372,000	2,005,000
	Jackson County Foothill Relocations	CIP-21-00302	345.0		-	480,305	119,521	61,000	-
	McAndrews Intersection Repair	CIP-23-00421	348.0		-	764	8,132	-	-
	Nichols Gap PRV Modifications & Rebuild	CIP-25-00488	345.0		-	-	-	-	77,000
	Nichols Gap PRV Rebuild	CIP-23-00395	345.0		-	-	-	-	-
	Rebuild 16" Cla / Val	CIP-21-00329	348.0		26,551	-	-	-	-
	Table Rock Road Transmission Main (PL-1)	CIPW-22-00363	348.2	69%	827,399	1,192,703	19,401,304	10,096,000	8,526,000
	Total Transmission				\$ 1,298,123	\$ 2,469,393	\$ 23,351,461	\$ 12,529,000	\$ 10,608,000
Distribution Mains									
	Academy Street Main Replacement	CIP-21-00311	355.0		-	177,465	1,317,171	807,000	-
	Distribution Mains	Various	355.0		667,777	-	-	-	-
	Misc. COM Waterline Relocations	*CIP-25-00466	355.0		-	-	61,149	51,000	50,000
	Oversizing	Various	355.X	100%	60,802	4,759	1,359	77,000	75,000
	SW Pressure Zone Rezoning	CIP-23-00407	356.1		-	24,281	117,547	123,000	2,200,000
	Springbrook Rd Improv Project	CIP-21-00304	355.0		-	108,732	-	-	-
	Misc. ODOT Relocations	*CIP-25-00408	356.1		-	53,907	37,900	51,000	20,000
	Replace Service Connections	*CIP-25-00021	363.0		201,593	239,890	287,328	245,000	247,000
	AMI Infrastructure	CIP-24-00445	365.0		-	-	-	51,000	-
	Replace Large Meters	*CIP-25-00022	365.0		56,578	42,732	55,726	77,000	52,000
	Replace Hydrants	*CIP-25-00023	366.0		32,846	48,267	55,661	31,000	62,000
	Total Distribution Mains				\$ 1,019,596	\$ 700,033	\$ 1,933,843	\$ 1,513,000	\$ 2,706,000
* Rolling Project - only middle two Fiscal Year numbers change annually.									
Distribution Pumping									
	Archer Motor Rebuild	CIP-21-00323	336.0		8,537	-	-	-	-
	Archer Pump Station Cylinder for 24" Valve	CIP-25-00483	336.0		-	-	-	-	10,000
	Archer Pump Station Design	CIP-23-00429	336.0		-	17,713	740	26,000	-
	Archer Pump Station Transfer Switch	CIP-23-00416	336.0		-	8,738	34,151	36,000	-
	Archer Pump Station VFD and MCC Upgrade	CIP-25-00484	336.0		-	-	-	-	15,000
	Archer Stn. Roof & Access Hatch Rpl	CIP-23-00392	321.0		-	24,996	-	-	-
	Barneburg Motor Rebuild	CIP-21-00322	336.0		-	-	-	-	-

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Distribution Pumping									
	Barneburg Pump Station Painting	CIP-23-00390	321.0		-	-	-	-	-
	Barneburg Pump Station Pigtail	CIP-25-00485	336.0		-	-	-	-	36,000
	Barnett PS #1 / Zone 2	CIP-22-00342	336.3	100%	96,880	269,049	242,388	1,069,000	358,000
	Barnett PS Land Acquisition	CIP-23-00428	304.3		-	-	77,000	-	-
	Brookdale Pump #1 Control Valve	CIP-25-00486	336.0		-	-	-	-	10,000
	Brookdale Pump Station Pigtail	CIP-24-00438	336.0		-	-	44,460	36,000	-
	Conrad Control Station Land	CIP-23-00422	304.0		-	2,163	-	-	-
	Conrad Control Station Pump Upgrade	CIP-23-00389	321.0		-	-	38,675	-	-
	Conrad PS Security Fence	CIP-23-00410	321.0		-	25,870	-	-	-
	Hillcrest Pump Station HVAC	CIP-24-00437	321.0		-	-	10,822	26,000	-
	Lone Pine Pump Station Transfer Switch	CIP-25-00487	336.0		-	-	-	-	26,000
	Martin Control Station Pump Upgrade	CIP-23-00388	321.0		-	-	-	-	-
	Martin CS 7MGD Expansion	CIP-22-00341	336.2	25%	11,367	123,270	25,898	649,000	329,000
	Martin CS Generator	CIP-24-00465	336.0		-	-	-	-	-
	Martin Station Store Front	CIP-23-00391	321.0		-	11,278	-	22,000	-
	Pierce Heights Generator	CIP-21-00290	336.0		24,989	-	-	-	-
	Pump Motors - Rebuild	Various	336.0		33,302	190,254	108,888	67,000	77,000
	Replace Surge Tank Air Receiver	CIP-24-00470	336.0		-	-	21,116	-	-
	Stanford Pump Station Upgrade	CIP-20-00240	321.0		-	-	-	-	-
	Total Distribution Pumping				\$ 175,074	\$ 673,331	\$ 604,137	\$ 1,931,000	\$ 861,000
Distribution Reservoirs									
	Barneburg Hatch and Safety Equipment	CIP-21-00286	324.0		23,191	-	-	-	-
	Bullis Reservoir Meter	CIP-19-00230	324.0		8,220	-	-	-	-
	Bullis Reservoir Roof Rest	CIP-23-00394	324.0		-	-	78,869	-	-
	Bullis Reservoir Roof Rest	CIP-24-00439	324.0		-	-	-	119,000	-
	Bullis Safety Improvements	CIP-21-00289	324.0		2,775	-	-	-	-
	Capital Hill Res Overflow Duckbill	CIP-24-00464	324.0		-	-	7,275	-	-
	Capital Reservoir #3 Roof Restore	CIP-21-00325	324.0		-	-	-	-	-
	Capital Reservoir #3 Safety and Fall Equip	CIP-21-00288	324.0		-	-	-	-	-
	Capital Reservoir A & B Design	CIPW-22-00347	324.0		15,983	405,839	508,412	1,811,000	650,000
	Capital Reservoir Chemical Feed	CIP-21-00319	324.0		-	-	-	-	-
	Capital Reservoir Hatch Improvements	CIP-20-00267	324.0		-	-	-	-	-
	Capital Reservoir Improvements	CIP-21-00306	324.0		-	-	-	-	-
	Capital Reservoir Mag Meter	CIP-21-00309	324.0		13,590	-	-	-	-
	Gravity Zone Reservoir - Land	CIP-23-00423	307.0		-	3,666	1,359	-	-
	Hillcrest Reservoir Concrete Repair	CIP-22-00344	324.0		20,428	-	-	-	-
	Reservoir Maintenance	Various	324.0		-	-	-	-	52,000
	River Zone Reservoir - Design & Build	CIPW-23-00420	324.2	37%	-	438,503	6,365	-	75,000

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Distribution Reservoirs									
	River Zone Reservoir Land Acquisition	CIPW-22-00272	307.2	37%	360,500	(275,526)	25,555	500,000	200,000
	Southwest Reservoir Safety Railing	CIP-21-00320	324.0		-	-	-	-	-
	Southwest Reservoir Slope	CIP-22-00367	324.0		20,984	5,933	-	26,000	-
	Stanford Hatch and Safety Equipment	CIP-21-00287	324.0		17,219	-	-	-	-
	Stardust Reservoir Concrete Repair	CIP-22-00343	324.0		19,196	-	-	-	-
	Zone 2 Reservoir Land	CIP-23-00424	307.3	>0%	-	5,057	-	-	-
Total Distribution Reservoirs					\$ 502,085	\$ 583,472	\$ 627,836	\$ 2,456,000	\$ 977,000
Other Assets									
	#809 2020 F550	CIP-20-00255	371.0		-	-	-	-	-
	#815 2021 F150 Line Patrol	CIP-21-00293	371.0		-	-	-	-	-
	#816 2021 SUV Escape Hybrid	CIP-21-00294	371.0		-	-	-	-	-
	#817 2021 F250	CIP-21-00295	371.0		-	-	-	-	-
	#818 2021 F550	CIP-21-00296	371.0		-	-	-	-	-
	#819 12 yd Vacon Excavator	CIP-22-00356	371.0		492,157	-	-	-	-
	#820 Kubota Tractor 2022	CIP-22-00378	371.0		72,420	-	-	-	-
	#821 2022 Ford Ranger	CIP-22-00355	371.0		31,330	-	-	-	-
	#822 2023 F150	CIP-23-00397	371.0		-	-	-	-	-
	#823 2023 Ford Ranger	CIP-23-00398	371.0		-	33,627	-	-	-
	#824 2023 Ford Ranger	CIP-23-00399	371.0		-	33,443	-	-	-
	#825 2023 Ford Ranger	CIP-23-00400	371.0		-	35,028	-	-	-
	#826 2023 Ford Ranger	CIP-23-00409	371.0		-	33,896	-	-	-
	#827 Gator Side by Side	CIP-23-00402	371.0		-	18,529	-	-	-
	#828 2023 Pickup Chevy	CIP-23-00427	371.0		-	56,587	-	-	-
	#829 2022 Chevy Silverado 4WD	CIP-24-00446	371.0		-	-	85,513	77,000	-
	#830 2022 Chevy Silverado 4WD	CIP-24-00447	371.0		-	-	54,149	51,000	-
	#831 2023 Mid Size Colorado	CIP-24-00448	371.0		-	-	37,750	38,500	-
	#832 Front Loader w/ Forks	CIP-24-00449	371.0		-	-	75,487	105,000	-
	#833 Pressure Testing Trailer	CIP-24-00451	371.0		-	-	20,000	20,000	-
	#834 Dump Bed F550	CIP-24-00452	371.0		-	-	51,427	51,000	-
	#835 2023 Mid Size Colorado	CIP-24-00453	371.0		-	-	40,431	38,500	-
	#836 2023 Mid Size Colorado	CIP-24-00454	371.0		-	-	36,105	38,000	-
	#837 Equipment Transport Trailer	CIP-25-00496	371.0		-	-	-	-	23,000
	#838 Valve RX	CIP-25-00497	371.0		-	-	-	-	12,000
	#839 Mueller Tap Machine	CIP-25-00498	371.0		-	-	-	-	6,000
	#840 Mueller Tap Machine	CIP-25-00499	371.0		-	-	-	-	6,000
	#841 Power Head	CIP-25-00500	371.0		-	-	-	-	7,000
	#842 Power Head	CIP-25-00501	371.0		-	-	-	-	7,000
	#843 4X4 Half Ton Full Size	CIP-25-00502	371.0		-	-	-	-	60,000

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Other Assets									
	#844 4x4 Half Ton Full Size	CIP-25-00503	371.0		-	-	-	-	60,000
	#845 4x4 Half Ton Full Size	CIP-25-00504	371.0		-	-	-	-	59,000
	#846 SUV	CIP-25-00505	371.0		-	-	-	-	48,000
	AMI Tower Highland Reservoir	CIP-21-00308	378.0		-	-	-	-	-
	AMI Tower Southwest	CIP-21-00307	378.0		-	-	-	-	-
	Annex Server Upgrade	CIP-22-00361	378.0		101,239	-	-	-	-
	Asset Management	CIP-21-00297	378.0		219,230	245,077	577,996	531,000	52,000
	CIS Software Upgrade	CIP-19-00209	378.0		-	-	-	-	-
	COM Phone System	CIP-21-00298	378.0		-	-	-	-	-
	Computer Purchases	CIP-24-00462	378.0		-	-	20,823	-	-
	Computer/Mobile Device Refresh	CIP-25-00489	370.0		-	-	-	-	31,000
	Conrad SCADA Upgrade	CIP-24-00461	369.0		-	-	157,183	-	-
	Customer Service Website	CIP-23-00405	378.0		-	85,434	3,011	77,000	-
	Direct locators	CIP-22-00358	376.0		7,906	-	-	-	-
	Document Management	CIP-21-00299	378.0		-	-	-	71,000	-
	Duff Security/Camera System Upgrade	CIP-22-00352	369.0		52,365	1,627	-	-	-
	Duff Server Upgrade	CIP-25-00490	370.0		-	-	-	-	129,000
	Fiber Cable to BBS	CIP-20-00270	369.0		35,012	-	-	-	-
	Fleet Cellular Devices Refresh	CIP-25-00491	370.0		-	-	-	-	5,000
	IT Hardware Refresh	CIP-25-00492	370.0		-	-	-	-	10,000
	Laptop Hardware Refresh	CIP-25-00493	370.0		-	-	-	-	5,000
	Mars Test Bench Console	CIP-21-00321	378.0		-	-	-	-	-
	Martin SCADA Upgrade	CIP-24-00459	369.0		-	-	154,209	-	-
	Microsoft Dynamics GP Licenses	CIP-21-00327	378.0		-	-	-	-	-
	MW Operations Center	CIPW-22-00280	327.0		-	96,946	2,121,481	3,587,000	10,000,000
	MW Operations Property Acquisition	CIPW-22-00314	310.0		17,396	79,029	4,585,861	-	-
	Network Equipment - Annex	CIP-22-00359	370.0		11,012	-	-	-	-
	Network Equipment - Duff	CIP-22-00360	370.0		10,989	-	-	-	-
	Network Switch Upgrade	CIP-25-00494	370.0		-	-	-	-	15,000
	Office Furniture - Annex	CIP-22-00354	370.0		22,106	-	-	-	-
	Office Furniture - Engineering	CIP-21-00292	370.0		-	-	-	-	-
	Phone System Upgrade	CIP-25-00495	370.0		-	-	-	-	52,000
	Portable Generator	CIP-24-00450	371.0		-	-	61,000	41,000	-
	Portable Water Quality Analyzer	CIP-25-00474	374.0		-	-	-	-	7,000
	Ring Saw	CIP-22-00357	376.0		5,578	-	-	-	-
	Rossanley SCADA Upgrade	CIP-24-00460	369.0		-	-	143,738	-	-
	Safety Equipment - Shoring Box	CIP-21-00326	378.0		-	8,312	-	-	-
	SAN Replacement	CIP-23-00406	378.0		-	137,594	-	-	-
	SAN Replacement (Duff and Annex)	CIP-20-00259	378.0		-	-	-	-	-

MEDFORD WATER COMMISSION
Fiscal Year 2024-25
CIP BUDGET

Capital Expenditures

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Total 2023-24	Budget 2023-24	Budget 2024-25
Other Assets									
	SAN Replacement (Duff)	CIP-23-00412	378.0		-	111,500	-	-	-
	SCADA Upgrade	CIP-22-00353	369.0		270,200	658,346	1,136,661	4,248,000	2,200,000
	Service Center Bldg F Repair	CIP-23-00411	327.0		-	13,142	-	-	-
	Sludge Management Tractor Duff	CIP-23-00401	371.0		-	-	-	-	-
	SQL Database	CIP-21-00328	378.0		-	-	-	-	-
	Steel Road Plates	CIP-23-00403	371.0		-	15,243	-	-	-
	Telelogger Purchase	CIP-23-00404	375.0		-	13,461	-	-	-
	Water Dispenser	CIP-22-00372	373.0		64,324	10,240	-	-	-
	Website Portal	CIP-20-00261	378.0		-	25,978	93,211	-	-
	Total Other Assets				\$ 1,413,265	\$ 1,713,039	\$ 9,456,034	\$ 8,974,000	\$ 12,794,000
Totals					\$ 13,499,125	\$ 24,674,076	\$ 71,078,011	\$ 64,298,000	\$ 50,018,848



Debt

Debt Service



MEDFORD WATER

Debt Service

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
2022A Bond ⁽¹⁾	01/19/2022	01/15/2052 ⁽²⁾	\$27,381,175 ⁽³⁾	\$27,381,175 ⁽³⁾⁽⁴⁾
2022B Bond ⁽⁵⁾	05/05/2022	07/15/2046 ⁽⁶⁾	69,407,135 ⁽³⁾	31,769,854 ⁽³⁾⁽⁷⁾
2024 Bonds	07/25/2024	07/15/2054	36,765,000	36,765,000
Total			\$133,553,310	\$95,916,029

(1) The 2022A Bond is a draw-down bond issued pursuant to a Loan Agreement between the Borrower and the United States Environmental Protection Agency (the “EPA”) under the Water Infrastructure Finance and Innovation Act (“WIFIA”) program to finance a portion of the Rogue Valley Water Supply Resiliency Program and in a maximum principal amount of \$27,381,175 (excluding compounded interest). See “2022A Bond” below for more information regarding the 2022A Bond.

(2) The 2022A Bond is scheduled to mature on January 15, 2052, but may be changed to an earlier date pursuant to the terms of the WIFIA Loan Agreement; provided that the final maturity date shall be no later than the date that is 35 years following the substantial completion date of the Rogue Valley Water Supply Resiliency Program financed by the 2022A Bond.

(3) Does not include compounded interest.

(4) The 2022A Bond has been fully drawn.

(5) The 2022B Bond is a draw-down bond issued pursuant to a Loan Agreement between the Borrower and the EPA under the WIFIA program to finance a portion of the Rogue Valley Water Supply Resiliency Program and in a maximum principal amount of \$69,407,135 (excluding compounded interest). See “2022B Bond” below for more information regarding the 2022B Bond.

(6) The 2022B Bond is scheduled to mature on July 15, 2046, but may be changed to an earlier date pursuant to the terms of the WIFIA Loan Agreement; provided that the final maturity date shall be no later than the date that is 35 years following the substantial completion date of the Rogue Valley Water Supply Resiliency Program financed by the 2022B Bond.

(7) Only reflects amounts drawn under 2022B Bond through June 15, 2024.



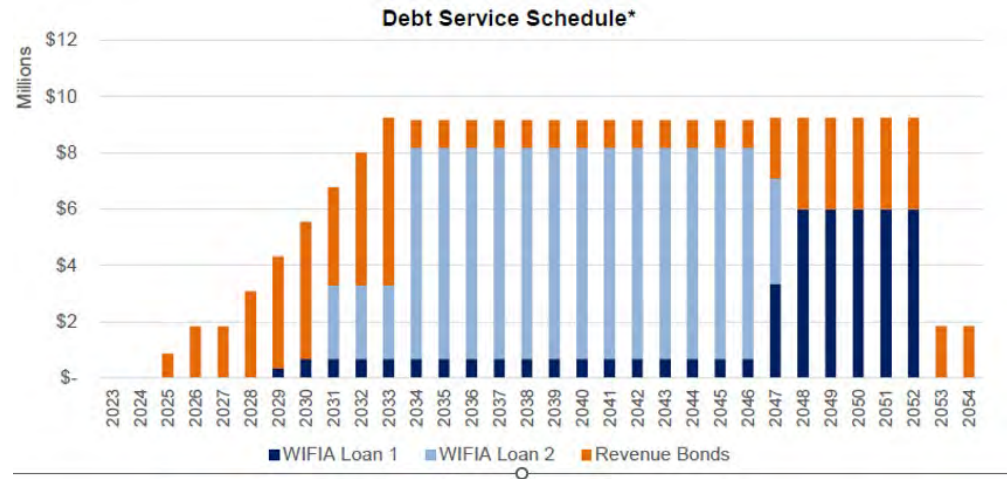
S&P Global Ratings
has assigned a
rating of “AA”



MEDFORD WATER

Debt Service

Fiscal Year	2022A WIFIA	2022B WIFIA	2024 Bonds		Total Bonds
	Debt Service	Estimated Debt Service	Principal	Interest	Total
2025	-	-	-	\$868,063	\$868,063
2026	-	-	-	1,838,250	1,838,250
2027	-	-	-	1,838,250	1,838,250
2028	-	-	\$1,245,000	1,807,125	3,052,125
2029	\$340,426	-	2,220,000	1,720,500	4,280,926
2030	680,852	-	3,240,000	1,584,000	5,504,852
2031	680,852	\$2,613,416	1,975,000	1,453,625	6,722,893
2032	680,852	2,613,416	3,330,000	1,321,000	7,945,268
2033	680,852	2,613,416	4,760,000	1,118,750	9,173,018
2034	680,852	7,479,045	-	999,750	9,159,647
2035	680,852	7,479,045	-	999,750	9,159,647
2036	680,852	7,479,045	-	999,750	9,159,647
2037	680,852	7,479,045	-	999,750	9,159,647
2038	680,852	7,479,045	-	999,750	9,159,647
2039	680,852	7,479,045	-	999,750	9,159,647
2040	680,852	7,479,045	-	999,750	9,159,647
2041	680,852	7,479,045	-	999,750	9,159,647
2042	680,852	7,479,045	-	999,750	9,159,647
2043	680,852	7,479,045	-	999,750	9,159,647
2044	680,852	7,479,045	-	999,750	9,159,647
2045	680,852	7,479,045	-	999,750	9,159,647
2046	680,852	7,479,045	-	999,750	9,159,647
2047	3,342,935	3,739,522	1,115,000	971,875	9,169,332
2048	6,005,018	-	2,290,000	886,750	9,181,768
2049	6,005,018	-	2,410,000	769,250	9,184,268
2050	6,005,018	-	2,530,000	645,750	9,180,768
2051	6,005,018	-	2,660,000	516,000	9,181,018
2052	6,005,018	-	2,795,000	379,625	9,179,643
2053	-	-	1,960,000	260,750	2,220,750
2054	-	-	2,065,000	160,125	2,225,125
2055	-	-	2,170,000	54,250	2,224,250
Total	\$45,282,934	\$108,807,354	\$36,765,000	\$31,190,688	\$222,045,976



MEDFORD WATER



Long Term Plan
Strategic Plan



MEDFORD WATER

Strategic Outcomes



Maintain a reliable and excellent quality drinking water supply for the Citizens of Medford pursuant to the City Charter. The Medford Water Commission's primary responsibility is to the citizens of Medford who have made continuous, significant investments since 1925 in the installation and operation of one of the nation's finest water systems.

Water Operations

Implementation of Operational addition of Sodium Hydroxide Addition LCR
pH adjustment Customer Communication



Participate with other water users in oversight efforts regarding long range water resource planning and legislative activities. Medford Water will stay actively involved in statewide water resource issues, whether directly or indirectly related our policies.

Water Resources & Customer Service

Regional Collaboration on Water Efficiency Program Alignment



Promote Conservation awareness and program development for encouraging the wise use of water. Outcomes of the Water Management and Conservation Plan and the Water Rights extension process require new and expanded conservation programs, customer education, and outreach to key stakeholders, including government entities, to maximize water resources for the future.

Water Resources & Customer Service

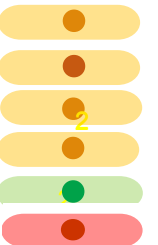
Expand Community Engagement
Modify Water Efficiency Grants



Plan adequate financial and physical resources to sustain existing infrastructure and construct new infrastructure to meet the growing needs of the community. The Robert A. Duff Water Treatment Plant will eventually reach its maximum capacity. Through an existing, designated fund, the Commission will establish a Long Term Financial Plan to enable fair and equitable costs to customers in meeting this future supply need. The Water System Master Plans will guide our capital investments to meet the needs of our community.

Information Technology
Information Technology
Water Operations
Water Operations
Engineering
Finance

Asset Management Project
SCADA Upgrade Project
Complete 65MGD Duff WTP Expansion
Fire Services Radio Reads 300/600
Implement the Main Replacement Program (Academy)
Update Capital Asset Management Policy and review depreciation schedules



Strategic Outcomes



Advocate for best forest management practices to sustain healthy watersheds. Through planning and educational outreach, Medford Water, in partnership with our stakeholders, will continuously strive for improvements in managing publicly-owned forest resources.

Water Resources & Customer Service

MOU with Forest Service
Publish Source Water Protection Plan



Foster a cohesive culture of employee engagement, employee learning, teamwork, and workplace safety. Medford Water's most important resources are its employees. We strive to have a transparent relationship between our Customers, The Board of Commissioners, our management, and our employees.

Water Resources & Customer Service

History Book



Admin & General Engineering

Main Website Upgrade & Communication to Customers
Develop CIP & Special Projects Schedule



Human Resources

Compensation & Benefit Analysis 2024 Update



Human Resources

Implement NeoGov for prospective employee applications and job advertisement



Human Resources

Publish a Safety Handbook for employees



Strategic Planning

As a municipal water utility, Medford Water approaches the management of water resources and infrastructure in the region by working strategically with partners in various avenues of water source protection and management. Anticipating and solving the complex water and distribution challenges of a large region is dependent upon careful planning and protection of the land surrounding the water sources. Six key Strategic Outcomes drive and focus Medford Water's efforts to achieve its Mission, Vision, and Values. These set the overall direction for Medford Water both in the short term and long-term ranges as they guide the development of the departments and their roadmaps that are used to set annual goals. Statistical information from the tracking of these goals are reviewed and analyzed quarterly along with Policy Benchmarks.



Long Term Plan
Ten Year Financial Plan



MEDFORD WATER

Long Term Financial Planning

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.



Long Term Plan
Fund Balance Analysis



MEDFORD WATER

Medford Water Commission

Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Water Fund													
Fiscal Year	Year	Adjusted Beginning Fund Balance	Water Revenue *	SDC Revenue	Other Operating Revenue **	Operating Requirements	Debt Proceeds WIFIA	Debt Payments	Transfers In	Transfers Out	Capital Outlay***	Adjusted Ending Fund Balance	Projected Rate Increase
Actual 22-23		15,491,840	22,740,601	961,663	1,230,271	(14,456,076)	18,541,277	-	-	(1,336,451)	(24,698,297)	18,474,828	
Estimated 23-24		18,474,828	23,400,000	658,590	2,936,218	(16,376,666)	33,383,112	-	18,980,526	(850,000)	(71,078,010)	9,528,598	
Budgeted 24-25	1	9,528,598	26,189,404	500,000	3,730,000	(17,231,584)	19,000,000	(3,209,703)	-	(24,800,918)	(5,596,000)	8,109,796	8%
25-26	2	8,109,796	28,362,314	974,366	15,725,000	(17,392,200)	-	(3,209,703)	12,694,000	(875,000)	(29,955,430)	14,433,144	8%
26-27	3	14,433,144	30,331,839	1,010,664	14,368,000	(18,020,610)	-	(4,269,844)	-	(875,000)	(20,873,810)	16,104,383	6%
27-28	4	16,104,383	32,438,209	1,048,313	4,696,000	(18,676,221)	2,800,000	(4,269,844)	-	(875,000)	(23,390,000)	9,875,840	6%
28-29	5	9,875,840	34,690,823	1,087,365	6,567,000	(19,360,299)	11,140,000	(4,610,270)	-	(875,000)	(22,645,000)	15,870,459	6%
29-30	6	15,870,459	37,099,845	1,127,871	1,470,000	(20,074,192)	-	(4,950,696)	-	(3,275,000)	(15,823,000)	11,445,288	6%
30-31	7	11,445,288	39,676,210	1,169,886	1,470,000	(20,819,291)	-	(7,049,022)	-	(3,875,000)	(6,828,000)	15,190,071	6%
31-32	8	15,190,071	42,431,530	1,213,467	1,470,000	(21,597,079)	-	(7,049,022)	-	(875,000)	(13,481,000)	17,302,967	6%
32-33	9	15,190,071	45,378,304	1,258,671	1,470,000	(22,409,087)	-	(7,049,022)	-	(875,000)	(23,068,500)	9,895,438	6%
33-34	10	15,190,071	48,517,816	1,305,559	1,470,000	(23,256,944)	-	(10,955,662)	10,000,000	(875,000)	(27,415,000)	13,980,840	6%

* Projected rate increases require Commission approval and are not guaranteed. Medford Water prefers small, annual rate hikes to keep up with rising costs. Expected rate increases are not included in the adopted budget to be conservative. Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.

** Medford Water is in consideration for an approximately \$35 million Building Resilient Infrastructure and Communities (“BRIC”) grant from the Federal Emergency Management Agency (“FEMA”). If the grant is awarded, Medford Water expects to receive the proceeds of the grant on a reimbursement basis over the course of Fiscal Years 2026 through 2029

*** 2024-25 Capital Outlay = \$50,019,000 (Water Fund: \$5,596,000 + Bond Project Fund: \$44,422,848)



Medford Water Commission
Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Construction and Infrastructure Fund						
Fiscal Year	Year	Beginning Balance	Resources	Transfers In	Transfers Out	Adjusted Ending Fund Balance
Actual 22-23		28,066,808	841,380	1,336,451	-	30,244,639
Estimated 23-24		30,244,639	1,500,000	875,000	(18,980,526)	13,639,113
Budgeted 24-25	1	13,639,113	175,000	6,807,000	-	20,621,113
25-26	2	20,621,113	150,000	875,000	(12,694,000)	8,952,113
26-27	3	8,952,113	150,000	875,000	-	9,977,113
27-28	4	9,977,113	150,000	875,000	-	11,002,113
28-29	5	11,002,113	150,000	875,000	-	12,027,113
29-30	6	12,027,113	150,000	3,275,000	-	15,452,113
30-31	7	15,452,113	150,000	3,875,000	-	19,477,113
31-32	8	19,477,113	150,000	875,000	-	20,502,113
32-33	9	19,477,113	150,000	875,000	-	20,502,113
33-34	10	19,477,113	150,000	875,000	(10,000,000)	10,502,113

Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.



Medford Water Commission
Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Bond Project Fund							
Fiscal Year	Year	Beginning Balance	Resources	Transfers In	Requirements	Capital Outlay	Adjusted Ending Fund Balance
Actual 22-23		-	-	-	-	-	-
Estimated 23-24		-	-	-	-	-	-
Budgeted 24-25	1	-	40,250,000	17,993,918	(525,000)	(44,422,848)	13,296,070
25-26	2	13,296,070	10,000	-	(5,000)	(13,301,070)	-
26-27	3	-	13,221,690	-	(178,000)	(13,043,690)	-
27-28	4	-	-	-	-	-	-
28-29	5	-	-	-	-	-	-
29-30	6	-	-	-	-	-	-
30-31	7	-	-	-	-	-	-
31-32	8	-	-	-	-	-	-
32-33	9	-	-	-	-	-	-
33-34	10	-	-	-	-	-	-

Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.

2024-25 Capital Outlay = \$50,019,000 (Water Fund: \$5,596,000 + Bond Project Fund: \$44,422,848)





Supplemental
General Ledger Accounts



MEDFORD WATER

I. Introduction

Medford Water Commission has two ways of tracking revenues and expenditures within the Microsoft Great Plains (GP) finance software package. The traditional way is through the Financial Module and the other way is through the Project Module.

The Financial Module utilizes a General Ledger Account (GL) number, and the Project Module utilizes a Project Number and Cost Category. A Project is a combination of the Project Number and the Cost Category. Please bear in mind that not all accounts have projects associated with it. Projects are used to track costs associated with operating expenditures, capital expenditures, bills and fees. Generally, Project Numbers and Cost Categories have a one-to-one relationship with GL account numbers.

II. General Ledger Account Structure

The GL Account number string is separated into 4 distinct segments. Fund, Cost Center, Account Number and Location Code.

Fund	Cost Center	Account	Location Code
XX	XXX	XXXX	XX
2 digits	3 digits	4 digits	2 digits

a) Fund Overview

Funds are the first set of 2 digits on the GL Account number string. Medford Water Commission currently operates 6 distinct funds. The Water Fund is the "General Fund" of the utility where most of financial activity occurs. The remaining funds are dedicated for specific purpose.

Fund	Description
01	Water Fund
02	Construction and Infrastructure Replacement Fund

b) Cost Center Overview

Cost Centers are the second set of 3 digits on the GL Account number string. They are tied with, and have a one-to-one relationship to, the Operating Requirement’s Major Categories and Projects. Shown below are high level grouping of the Cost Centers.

Cost Center	Major Category Description
000	Assets, Liabilities, Revenues, Retained Earnings, & Other
100-199	Source of Supply
200-299	Supply Pumping
300-399	Purification
400-499	Transmission
500-599	Distribution Pumping
600-699	Distribution
700-799	General & Administration / Home Clearing Accounts
800-899	Transportation & Fleet Clearing
900-999	Error Accounts

c) Account Number Overview

Account Numbers are the third set of 4 digits in the GL Account number string. The Account Number attempts to follow the numbering convention for generally accepted accounting principles. Major groupings of Account Numbers are as follows:

Account Number	Account Type
1000-1999	Assets
2000-2999	Liabilities
3000-3999	Not Used
4000-4999	Revenues
5000-5999	Cost of Goods Sold
6000-6999	Expenses
7000-7999	Not Used
8000-8999	Clearing / Transfer
9000-9999	Error

For a detailed listing of account numbers, see Exhibit A.

i. Revenue Account Components

All revenues use a "4000" account number.

1. Revenue types are easily identifiable by the second digit in account number.
2. Service types are identifiable by the third digit in the account number.
3. Customer groups are identified by the fourth digit of the account number, respectfully.

Revenue Type		Service Type		Customer Group	
GL Rate Type	GL Digit 4_XX	GL Service Types	GL Digit 4X_X	GL Revenue Customer Groups	GL Digit 4XX_
Consumption (Gallorage)	0	Single Family Residential	0	A - Inside	0
Water Efficiency (Gallorage)	1	Multi-Family Residential	1	B - Outside	1
Future Water Treatment Plant (Gallorage)	2	Commercial	2	Future	2
Summer Differential (Gallorage)	3	Industrial	3	Future	3
Monthly Meter Charge	4	Intermittent Uses	4	WD - Water District Whlse	4
Miscellaneous Water Revenue	5	Fire Service	5	OC - Other Cities Whlse	5
Backflow	6	Future	6	Future	6
Miscellaneous Field Collections	7	WD - Water District Whlse	7	Future	7
Miscellaneous	8	OC - Other Cities Whlse	8	Future	8
Work Order Revenues	9	Future	9	Future	9

d) Location Code Overview

The Location Code is the last set of two digits on the GL Account number string. Location Codes are used specifically to identify revenues associated with a customer location within the water utility. Each location is unique and is tied to a pump station and reservoir(s). Location Codes also serve to separate retail and water district customers within the billing system. Location Codes are the "link" for both revenues and distribution pumping and distribution expenses associated with customer types within the water system.

Location Codes	Description	Pump Station	Reservoir	Service Elevation
00	N/A	N/A	N/A	N/A
01	River Zone	N/A	Duff	1251-1352
02	Gravity	N/A	Capital	1352-1500
02	Gravity	N/A	Bullis	1584-1650
03	Zone B (Barneburg)	Barneburg	Barneburg	1500-1602
04	Zone C (Southwest)	Archer	Southwest	1484-1650
05	Zone 1	Brookdale	Stanford & Barnett	1500-1650
05	Zone 1	Lone Pine 1	Stanford & Barnett	1500-1650
06	Zone 2	Stanford	Hillcrest 1 & Lone Pine 2	1650-1800
07	Zone 3	Hillcrest	Hillcrest 2 & Lone Pine 3	1950-2100
08	Zone 4	Angelcrest	Stardust & Cherry Lane	1950-2100
09	Zone 5	Stardust	Highlands	2100-2250
10	Charlotte Ann	N/A	Capital	1352-1500
11	Elk City	N/A	Duff	1251-1352

III. Project Number Structure

Project Numbers within GP are tied to GL Account Numbers by the Cost Center and GL Account Number Description. Project Numbers and Cost Centers are the methods for posting time, equipment, materials and other expenses to the GL's without Medford Water staff having to memorize or lookup GL Account numbers. Project Number strings are created using a combination of Customer ID, Contract ID and a Project ID. Expenses posted to a Project are collected in buckets called Cost Categories. Cost Categories generally have a one-to-one relationship with GL Account Numbers.

Projects Numbers are made up of 3 components. Customer ID, Contract ID, and Project ID. For example, "SS-25-120PH" is known as Source of Supply – Big Butte Watershed and Grounds. "SS" is the Customer ID, "25-" is the Contract ID and "120PH" is the Project ID. All three components make up the Project Number in GP.

Customer ID	Contract ID	Project ID
SS -	25 -	120PH

a) Customer ID Overview

Customer ID is the first set of up to 5 digits on the Project Number string. The Customer ID helps identify Project types. A single dash is added to the end of the Customer ID to help with the concatenation in GP.

Customer ID	Project Types
BILL-	Billable Work orders (WIP)
CIP-	Capital Improvement Project or Construction in Progress (CIP)
DI-	Distribution
DP-	Distribution Pumping
FEE-	Fees
FL-	Transportation and Fleet
MWC-	General & Administration, Home Clearing Accounts
PU-	Purification
SP-	Supply Pumping
SS-	Source of Supply
TR-	Transmission

b) Contract ID Overview

Contract ID is the second set of 3 digits on the Project Number string. The Contract ID helps determine the fiscal year in which the project was created. A single dash is added to the end of the Contract ID to help with the concatenation in GP.

Contract ID	Fiscal Year
25 -	204-2025

c) Project ID Overview

Project ID is the third set of up to 8 digits in the Project number string. Project ID's help determine the types of projects in GP. Project IDs are generally related to the Cost Center portion in the GL Account number string and are followed by two letters to better identify the project. See Exhibit B for a detailed list of projects.

Project ID	Major Category Description
110RR-124FS	Source of Supply
202-CE-242RO	Supply Pumping
301WQ-320BB	Purification
401TR-441NG	Transmission
500IN-586SD	Distribution Pumping
641CE-650CC	Distribution
710RR-760AX	General & Administration / Clearing Accounts
761CS-762MR	Customer Service & Meter Reading
766MR-770IP	Engineering & Water Efficiency

Below is a sample of the relationship between a GL Account Number and a Project Number/Cost Category:

Materials and Supplies Expense at Big Butte Springs	
General Ledger Account:	01-120-6490-00
	Fund: 01
	Cost Center: 120 (Source of Supply – BBS Intake)
	Account #: 6490 (Materials and Supplies Expense)
	Zone Code: 00
Project Number / Cost Category:	SS- 25 -120PH Materials and Supplies
	Customer ID: SS-
	Contract ID: 25 -
	Project ID: 120PH

Detailed Listing of Account Numbers

Cost of Goods

5300 Water Adjustments
 5400 Debt Service
 5700 FWRD Expense
 5805 Hydrant Device Expense
 5900 Customer Service Connections Expense
 5910 Customer Installations Expense
 5920 Air Release Valve Expense
 5930 Large Service Connections Expense
 5940 Water Districts Installation Expense
 5950 Meter Abandonment Expense
 5955 Bulk Water Vending Expense
 5960 Purchase Price Variance
 5965 Stock (Inventory) Sales Cost of Goods Sold
 5999 AR Discounts

Expense Accounts

6000 Advertising
 6005 Amortization Expense
 6010 Answering Service
 6015 Audits and Accounting
 6020 Bad Debt Expense
 6030 Bank Fees
 6040 Bill Processing/Outsource Expense
 6050 Board/Commissioner Expense
 6060 Cash Short
 6065 Cafeteria Expense
 6070 CCR, Newsletter & Misc Info
 6080 Cell Phone Expense
 6090 Chemicals - Carbon Dioxide
 6100 Chemicals - Chlorine
 6110 Chemicals - Coagulants
 6120 Chemicals – Dechlorination
 6130 Chemicals - Other
 6140 Chemicals - Oxygen
 6150 Chemicals - Polymers

Expense Accounts (Continued...)

6155 City Recorder
 6160 Collection Agency Fee - Expense
 6165 Commissioner's Expense
 6170 Computer Hardware Purchase
 6175 Computer Hardware Maintenance
 6180 Water Efficiency Grants
 6190 Water Efficiency Incentives
 6200 Contract Services Expense
 6210 Courier Expense
 6213 Credit Card Processing Fees
 6215 Damages
 6220 Data Processing Supplies
 6225 Deferred Compensation
 6230 Dental Insurance
 6240 Depreciation Expense
 6245 Disability Expense
 6250 Dues and Subscriptions Expense
 6260 Education Expense - Staff
 6270 Education Programs
 6280 Electricity
 6290 Emergency Payment Assistance
 6300 Envelopes and Bill Insertion Expense
 6310 Equipment Expense
 6312 Fees and Permits
 6315 Filter Media Expense
 6320 Fire Protection
 6325 Franchise Fee to City of Medford
 6330 Freight Expense
 6340 Fuel Reduction
 6345 Garbage
 6350 Gas/Fuel - Equipment
 6360 Gas/Fuel - Fleet
 6370 Grants/Partnerships/Donations
 6375 Housing Expense
 6380 Insurance - Automobile/Vehicle/Equipment
 6385 Insurance - Property

Expense Accounts (Continued...)

6390 Insurance - Workers Compensation
 6395 Insurance - General Liability
 6397 Insurance - Paid Leave Oregon
 6400 Internet
 6402 Interest Expense
 6403 Inventory
 6404 Inventory Adjustments
 6405 Investment Expense
 6410 Janitorial
 6415 Lab and Testing Supplies
 6420 Labor Expense
 6421 Labor Expense (OT/CTE)
 6430 Labor Overhead Applied
 6450 Landscaping
 6455 Legal
 6460 Life Insurance
 6465 Locate Expense
 6480 Maintenance - Equipment
 6485 Management Expense
 6490 Materials and Supplies
 6500 Meals
 6510 Measuring Equipment
 6520 Medical Insurance
 6530 Medicare
 6535 Meeting Expense
 6540 Miscellaneous
 6545 Moving Expense
 6550 Natural Gas
 6555 Network
 6560 Non-Stock Materials
 6565 Obsolescence Expense
 6568 Occupational Health
 6570 Office Equipment
 6580 Office Supplies
 6590 Pagers
 6595 Payroll

Detailed Listing of Account Numbers

Expense Accounts (Continued...)

6600 PERS Retirement
6610 Personnel Equipment
6620 Postage
6630 Printing
6640 Professional License
6650 Propane
6660 Property Tax
6665 Recording Fees
6675 Repair Expense
6680 Safety Equipment/Expense
6684 Security
6685 Safety Program
6688 Sewer
6690 Small Tools Expense
6700 Social Security
6710 Software Purchase
6715 Software Maintenance
6720 Special Events
6730 Storm Drain
6740 Studies
6750 Telephone
6770 Temporary Labor
6777 Timber Tax Expense
6780 Training
6783 Travel Expense
6785 Unemployment Expense
6790 Uniforms
6795 Vacation/Comp Time
6805 Veba
6810 Vehicle Expense
6815 Vehicle Maintenance
6820 Water
6830 Water Analysis - Chemical
6840 Water Analysis - Investigative
6850 Water Analysis - Microbiological
6860 Water Master Support

Expense Accounts (Continued...)

6870 Website
6880 Weed Control Expense
6890 Wellness Program
6999 Bond Issuance Cost

2024-25 Cost Center Project Number Descriptions

a) Source of Supply

The Source of Supply cost center categories are for the accounting of operation and maintenance of the Big Butte Springs water supply, including management of the watershed, Willow Creek Dam, intake facilities, and maintenance of the operator's residence and related improvements. The maintenance of the Rogue supply intake on the Rogue River is also included in this cost center category.

i. SS-25-110RR Rogue River Intake

Costs directly associated with the operation and maintenance of the intake structure on the Rogue River. Labor, contract services (diver services), material, equipment, vehicle expense, etc.

ii. SS-25-111WM Rogue Watershed Management

Costs directly associated with the management of the Rogue River Watershed. Labor, vehicle, contract services for diver/inspection services, educational programs, grants/partnerships/donations, materials and supplies, studies, and miscellaneous other items.

iii. SS-25-120PH BBS Patrol House and Grounds

Costs directly associated with the operation and maintenance of the Big Butte Springs intakes. Labor, vehicle, equipment, contract services, materials, telephone, repair expense, and other miscellaneous items.

iv. SS-25-121WM BBS Watershed Management

Costs directly associated with the management of the Big Butte Springs Watershed and Willow Creek Dam. Fuel reduction expense, labor, temporary labor, vehicle, contract services, educational programs, fire protection, property taxes, repair expense, materials, water measuring equipment, water rights and other miscellaneous items.

v. SS-**25**-124FS Forest Stand Improvements

Costs directly associated with the maintenance of the forest within the Big Butte Springs Watershed. May include but not limited to labor, materials and supplies, contract services and other miscellaneous items.

b) Supply Pumping

The Supply Pumping cost categories are for accounting of expenses that are attributable to pumping water at Big Butte Springs, the Rogue River Intake, and the Robert A. Duff Water Treatment Plant. The Rossanley, Martin and Conrad Stations transfer water from the Rogue River source to the main gravity distribution system. These stations are deemed supply rather than distribution facilities, and their operating costs are included herein. The objective is to operate and maintain the facilities in an efficient manner while providing the optimum degree of reliability. Electric energy is the largest expense in this category.

i. SP-**25**-210RR Rogue River Intake

Costs directly associated with the operation and maintenance of the pumping equipment at the Rogue River Intake. Labor, materials and supplies, vehicle expense, electrical power, contract services and miscellaneous other items.

ii. SP-**25**-211PU Duff High Service Pumps

Costs directly associated with the operation and maintenance of the High Service Pumps at the Duff Water Treatment Plant. Electricity is the main expense within this cost center. Other expenses may be possible.

iv. SP-25-220PU Big Butte Springs Pumps

Costs directly associated with the operation and maintenance of the BBS Intake Pumping Equipment. Expenses may include labor, electricity, material and supplies, contract services, vehicle, and miscellaneous other items.

v. SP-25-230RA Rancheria Pumps

Costs directly associated with the operation and maintenance of the Rancheria Pumps. Expenses include electricity and property insurance.

vi. SP-25-240CO Conrad Pressure Control Station

Costs directly associated with the operation and maintenance of the Conrad Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

vii. SP-25-241MA Martin Pressure Control Station

Costs directly associated with the operation and maintenance of the Martin Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

viii. SP-25-242RO Rossanley Pressure Control Station

Costs directly associated with the operation and maintenance of the Rossanley Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

c) Purification

The Purification cost categories are for accounting the expenses that are primarily for the operation and maintenance of the Duff Treatment Plant and the disinfection facilities at the Big Butte Springs supply. The objective is to provide for purification of the water supplies to meet federal and state standards. Expenses include operation and maintenance of the Duff Water Treatment Plant, the Big Butte Springs' disinfection facilities, maintenance of structures, and preventive maintenance to provide for system reliability.

- i.** PU-25-301WQ Water Quality and Compliance
Costs directly associated for water quality and compliance include but are not limited to labor, water testing and analysis (microbiological, chemical, and investigative), material and supplies, contract services, vehicle expense and other miscellaneous items.
- ii.** PU-25-310OP Duff WTP Operations
Purification costs for the Duff (Rogue River Treatment Plant) include but are not limited to labor, vehicle expense, contract labor, materials and supplies, chemicals (coagulants, polymers, chlorine, and carbon dioxide) and other miscellaneous items.
- iii.** PU-25-311OZ Purification - Ozonation
Ozone Purification costs include but not limited to electricity, chemicals (liquid oxygen), labor, material and supplies, operation and maintenance expense, and other miscellaneous items.
- iv.** PU-25-312BG Duff WTP Building/Grounds
Costs directly associated with the Duff WTP Building and Grounds. Includes items such as labor, contract services, security, and materials and supplies.
- v.** PU-25-313EQ Duff WTP Equipment
Operating costs for the Duff WTP Equipment. Includes items such as labor, contract services, security, and materials and supplies.

vii. PU-25-320BB Big Butte Springs

Big Butte Springs Purification Costs include but not limited to operation supplies and expense such as chemicals, electricity, telephone, internet, labor, vehicle, materials and supplies, chemicals (chlorine) and other miscellaneous items.

d) Transmission

The Transmission cost categories are to account for the operation and maintenance of the two 36" transmission mains from the Big Butte Springs to the Capital Hill Reservoirs including Nichols Gap, Coal Mine Station and the Rogue Supply transmission mains.

i. TR-25-401TR Transmission Roads

Costs directly associate for maintenance of the Big Butte Springs Transmission Roads and structures. Maintenance activities include adding rock, brushing and mowing, and bridges. Labor, vehicle expense, equipment rental, contract services, material and supplies, and miscellaneous other items are included in this cost center.

ii. TR-25-421BB BBS Line #1

Costs directly associated with the maintenance of Big Butte Springs Pipeline #1 include labor, material and supplies, vehicle expense and other miscellaneous items.

iii. TR-25-422BB BBS Line #2

Costs directly associated with the maintenance of Big Butte Springs Pipeline #2 include labor, material and supplies, vehicle expense and other miscellaneous items.

iv. TR-25-423BB Cathodic Protection

Costs directly associated with the maintenance and operation of the Cathodic Protection system on both BBS #1 and BBS #2 transmission lines. Expenses include but are not limited to electrical power, labor, material and supplies, vehicle expense and other miscellaneous items.

- v. TR-25-440CM Coal Mine

Costs associated with the operation and maintenance of the Coal Mine Pressure Control Station on the Big Butte Springs Transmission lines. Expenses include labor, vehicle expense, material and supplies, chemicals (dechlorination) and other miscellaneous items.

- vi. TR-25-441NG Nichols Gap

Costs associated with the operation and maintenance of the Nichols Gap Pressure Control Station on the Big Butte Springs Transmission lines. Expenses include labor, vehicle expense, material and supplies, chemicals (dechlorination) and other miscellaneous items.

e) Distribution Pumping

The Distribution Pumping cost categories are for accounting the expenses that are incurred for the operation and maintenance of the distribution pumping stations utilized to pump water to higher elevations. Reliability of service through booster stations is extremely important for fire protection, as well as customer satisfaction. In addition, the Commission must maintain its pumping station and property in a manner compatible with the surrounding areas. The largest single item in this group of expenses is for electric power.

- i. DP-25-500IN Inspections

Costs directly associated with the inspections of the Distribution Pump Stations. Expenses include but are not limited to labor, material and supplies, contract services, vehicle expense and miscellaneous other expenses.

- ii. DP-25-570AN Angelcrest Pump Station

- iii. DP-25-572AR Archer Pump Station

- iv. DP-25-574BA Barneburg Pump Station

- v. DP-25-576BR Brookdale Pump Station

- vi. DP-25-578HC Hillcrest Pump Station

- vii. DP-25-580LP Lone Pine Pump Station
- viii. DP-25-582PH Pierce Heights Pump Station
- ix. DP-25-584SF Stanford Pump Station
- x. DP-25-586SD Stardust Pump Station

Costs directly associated with the operation and maintenance of the Medford Water Pump Stations. Expenses include but are not limited to labor, material and supplies, electricity, contract services, weed control, storm drain fee, vehicle expense and miscellaneous other expenses.

f) Distribution

The Distribution cost category consists of reservoirs, standpipes, water mains, valves, fire hydrants, service lines, meters, drinking fountains, and supervisory control equipment. The primary function of a distribution system is to distribute water to the place of use in adequate quantities with adequate pressure to provide for customer needs, including fire protection. It is also an objective of the distribution system to maintain the quality of water to the point of use.

i. DI-25-640PH Potholing Expense

Costs directly associated with potholing. Expense items may include labor, materials and supplies, contract services, and vehicle expense.

ii. DI-25-641CE Control Equipment Service Center

Costs directly associated with the operation and maintenance of the control equipment at the Service Center. Expense items may include labor, electricity, material and supplies, telephone, contract services, software purchase, software maintenance and vehicle expense.

iii. DI-25-642SL Service Lines

Costs directly associated with the repair of service lines. Expense items may include labor, material and supplies, chemicals (other), contract services for plumbing, saw cutting or patching, and vehicle expense.

iii. DI -2**5**-643OP Hydrants - Operations

Costs directly associated with the operation and maintenance of fire hydrants. Includes costs for testing hydrants for flow capacity and breakdown and repair. Expense items include labor, material and supplies, contract services, and vehicle expense.

iv. DI -2**5**-644MA Mains

Costs directly associated with the maintenance and repair of distribution water mains. Expense items include but not limited to labor, contract services for saw cutting, patching and rock, material and supplies, vehicle expense and equipment expense.

v. DI -2**5**-645ME Meters

Costs directly associated with the meter change outs, repair, and testing. Expense items include but are not limited to labor, contract services, material and supplies, and vehicle expense.

vi. DI -2**5**-646RE Reservoirs

Costs directly associated with maintenance of reservoir sites, operation and maintenance of reservoirs and maintenance of overflow lines and ditches. Expense items include but are not limited to labor, contract services for items such as consultants, landscaping expense, chemicals (dechlorination), storm drain fees, material and supplies, and vehicle expense.

vii. DI -2**5**-647VA Valves

Costs directly associated with valve maintenance and repair. Expense items may include labor, contract services, material and supplies, and vehicle expense.

viii. DI -2**5**-648SS Sample Stations

Costs directly associated with the maintenance, breakdown and repair of sampling stations. Expense items may include labor, materials and supplies, and vehicle expense.

- ix. DI -2**5**-650CC Cross Connection Control

Costs directly associated with the cross-connection control program. Expense items may include labor, materials and supplies, water analysis (chemical, investigative or microbiological) and vehicle expense. Also includes contract services for residential backflow testing.

- x. DI -2**5**-651FS Fire Services

Costs directly associated with the fire service program. Expense items may include labor, materials and supplies, water analysis (chemical, investigative or microbiological) and vehicle expense.

g) Customer Service, Meter Reading, & Collections

- i. MWC-2**5**-761CS Customer Service and Collections

Direct costs associated with Customer Service, Collection and Billing. Expenses may include labor, credit card fees, a portion of bank fees, temporary labor, computer expenses, envelopes, postage, bill insertion, contract services and numerous other items related to customer service, CCR's, newsletters, collection, and billing.

- ii. MWC-2**5**-762MR Meter Reading, Turn on/off

Direct costs associated with Meter Reading. Expenses generally included labor, vehicle and miscellaneous other items.

h) Administration – Annex, Duff, and Service Center

- i. MWC-2**5**-710RR Rogue River/Duff WTP (Clearing/Home)

Administrative (non-operating) costs associated with the Rogue River/Duff Plant. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, disability, uniforms, material and supplies, office supplies and other miscellaneous expenses. The Rogue River/Duff Water Treatment Plant cost center is relieved of expense as labor is posted to operations, billable work orders, CIP's and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

ii. MWC-25-730SC Service Center (Clearing/Home)

Administrative (non-operating) costs associated with running the Service Center. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, disability, uniforms, material and supplies, office supplies, a portion of utilities and other miscellaneous expenses. The Service Center cost center is relieved of expense as labor is posted to operations, billable work orders, CIPs, and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

iii. MWC-25-760AX Annex (Clearing/Home)

Administrative (non-operating) costs associated with the Annex. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, legal, disability, material and supplies, office supplies, a portion of utilities, special events, website, and other miscellaneous expenses. The Annex cost center is relieved of expense as labor is posted to operations, billable work orders, CIPs, and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

iv. MWC-25-766ES Engineering Support

Expenses associated with Engineering – maps and records. Labor Expense, vehicle, and items such as materials and supplies.

v. MWC-25-769WE Water Efficiency

Direct costs associated with the Water Efficiency Program. Labor, vehicle, water efficiency incentives, water efficiency grants, printing, materials and supplies, special events, and Customer Outreach miscellaneous other expenses.

vi. MWC-25-770IP Inspection and Patrolling

Direct costs associated with Inspection and Patrolling. Labor expense, vehicles, contract services, materials and supplies.

vii. FL-25- "Various" Transportation and Fleet Clearing

Direct costs associated with transportation and Medford Water vehicles. Contract services, fuel, auto insurance, labor, materials and supplies.



Supplemental
Chargeout Rates - Labor



MEDFORD WATER

MEDFORD WATER COMMISSION
FISCAL YEAR 2024-25
LABOR CHARGEOUT RATES

Location	Department	Position	Hourly Rate - Regular	Hourly Rate - Overtime
Annex	Administration	Communications Coordinator	\$165.48	\$248.22
Annex	Administration	Executive Admin Assistant	\$114.71	\$172.07
Annex	Administration	Human Resources Manager	\$225.23	\$337.85
BBS	BBS Operations	BBS Supervisor	\$147.60	\$221.40
BBS	BBS Operations	Water System Operator II	\$112.75	\$169.13
Annex	Customer Service	Billing Tech II	\$115.84	\$173.76
Annex	Customer Service	Customer Service & Billing Supervisor	\$146.68	\$220.02
Annex	Customer Service	Customer Service Tech I	\$94.24	\$141.36
Annex	Customer Service	Customer Service Tech II	\$113.25	\$169.88
Duff	Duff Operations	Water Operations Manager	\$210.48	\$315.72
Duff	Duff Operations	Water Treatment Operations Specialist III	\$145.96	\$218.94
Duff	Duff Operations	Water Treatment Plant Lead	\$154.93	\$232.40
Duff	Duff Operations	Water Treatment Plant Op I-B	\$101.52	\$152.28
Duff	Duff Operations	Water Treatment Plant Op II-A	\$129.33	\$194.00
Duff	Duff Operations	Water Treatment Plant Op IV-A	\$138.96	\$208.44
Duff	Duff Operations	Water Treatment Plant Supervisor	\$167.46	\$251.19
Annex	Engineering	Engineering Admin Specialist	\$133.73	\$200.60
Annex	Engineering	Engineering Manager	\$261.39	\$392.09
Annex	Engineering	Engineering Technician II - Inspector	\$137.93	\$206.90
Annex	Engineering	Sen Capital & Special Proj Mgr	\$201.06	\$301.59
Annex	Engineering	Senior Engineer	\$220.20	\$330.30
Annex	Engineering	Special Projects Manager	\$185.91	\$278.87
Annex	Engineering	Staff Engineer	\$173.70	\$260.55
Annex	Engineering	System Development Engineer	\$160.75	\$241.13
Annex	Finance	Finance Assistant	\$118.71	\$178.07
Annex	Finance	Finance Manager	\$233.41	\$350.12
Annex	Finance	Finance Specialist	\$49.28	\$73.92
Annex	Finance	Intermediate Accountant	\$147.43	\$221.15
Annex	Finance	Payroll Technician	\$119.28	\$178.92
Annex	Finance	Purchasing & Contract Administrator	\$156.89	\$235.34
Annex	Finance	Senior Accountant	\$166.18	\$249.27
Annex	Technical Services	Enterprise Applications Admin	\$168.25	\$252.38
Annex	Technical Services	GIS Application Specialist	\$160.63	\$240.95
Annex	Technical Services	GIS/EAM Administrator	\$178.36	\$267.54
Annex	Technical Services	IT Manager	\$221.93	\$332.90
Annex	Technical Services	IT Technician II	\$146.39	\$219.59
Annex	Technical Services	SCADA Systems Administrator	\$155.79	\$233.69

MEDFORD WATER COMMISSION
 FISCAL YEAR 2024-25
 LABOR CHARGEOUT RATES

Location	Department	Position	Hourly Rate - Regular	Hourly Rate - Overtime
Annex	Technical Services	Senior IT Administrator	\$196.87	\$295.31
Service Center	Water Dist. Maint.	Warehouse Coordinator	\$137.25	\$205.88
Service Center	Water Dist. Maint.	Water Distribution Maintenance Supervisor	\$203.40	\$305.10
Service Center	Water Dist. Maint.	Water Distribution Operations Supervisor	\$224.63	\$336.95
Service Center	Water Dist. Maint./Ops.	Utility Person	\$152.23	\$228.35
Service Center	Water Dist. Ops.	Field Technician	\$182.55	\$273.83
Service Center	Water Dist. Ops.	Metering Specialist	\$169.04	\$253.56
Service Center	Water Dist. Ops.	Metering Technology Coordinator	\$150.05	\$225.08
Annex	Water Efficiency	Water Efficiency Coordinator	\$139.89	\$209.84
Annex	Water Efficiency	Water Efficiency Technician	\$105.96	\$158.94
Annex	Water Efficiency	Water Res. & Cust. Serv. Manager	\$213.75	\$320.63
Duff	Water Quality	Water Quality Coordinator	\$127.58	\$191.37
Duff	Water Quality	Water Quality Technician II	\$107.17	\$160.76
Duff	Watershed	Watershed & Water Quality Specialist	\$100.51	\$150.77
Duff	Watershed	Watershed Coordinator	\$139.52	\$209.28



Supplemental
Chargeout Rates - Equipment



MEDFORD WATER

MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES

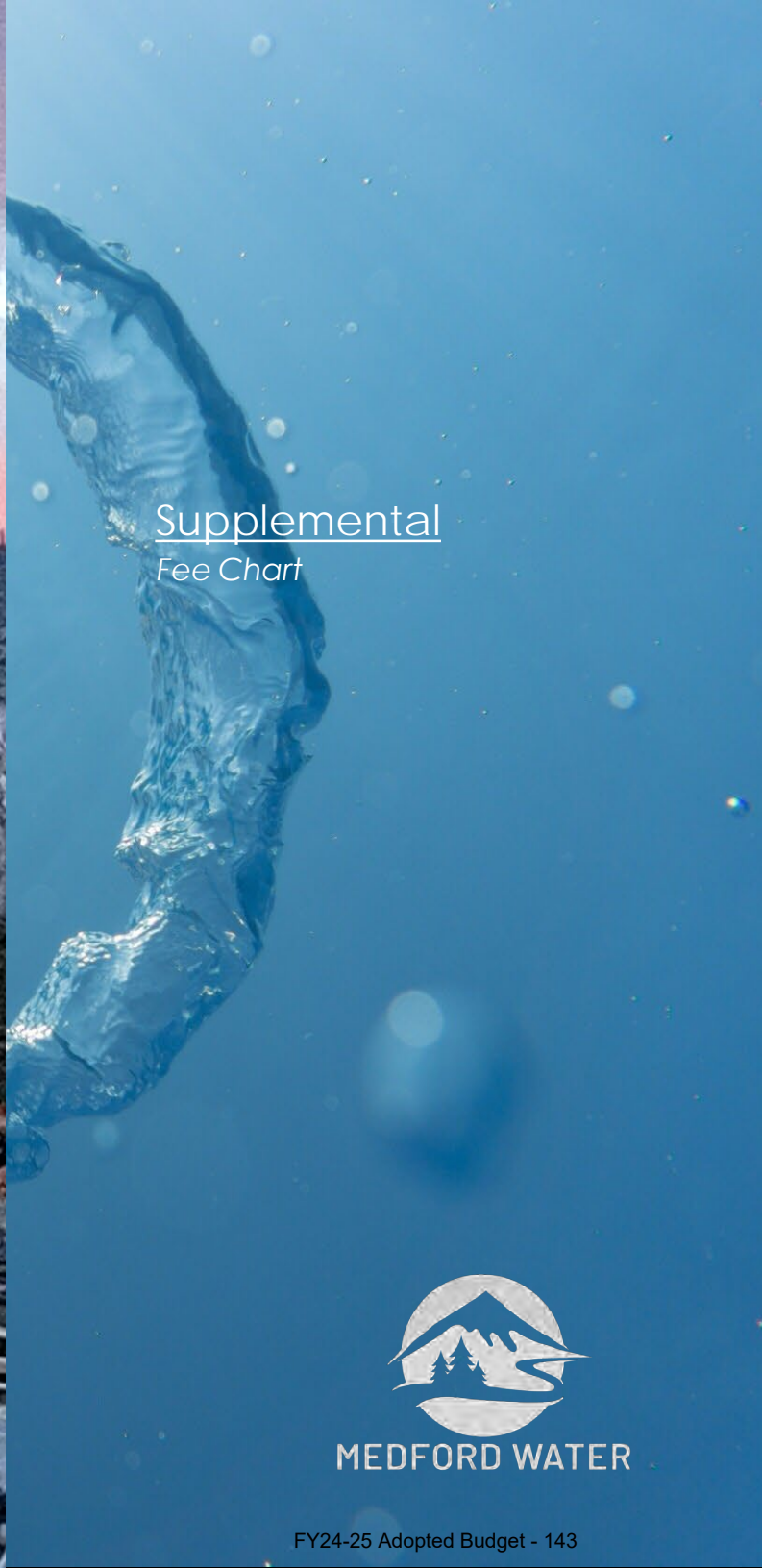
Equip #	Description	Assigned Department	Year	Chargeout by Miles/Hrs/Ea	Class ID	2024-25	2024-25
						Project #	Chargeout Rate
504	4" TAP MACHINE	Operations	N/A	EA	Taps	FL-25-500	190.00
506	6" TAP MACHINE	Operations	N/A	EA	Taps	FL-25-500	190.00
508	8" TAP MACHINE	Operations	N/A	EA	Taps	FL-25-500	220.00
510	10" TAP MACHINE	Operations	N/A	EA	Taps	FL-25-500	250.00
512	12' TAP MACHINE	Operations	N/A	EA	Taps	FL-25-500	280.00
728	2001 Ford F450 Dump Truck	Operations	2001	HOURS	Dump Trucks	FL-25-728	74.83
729	1997 Ford F80 Truck W/Crane	Operations	1997	HOURS	Other	FL-25-729	55.94
734	1999 590 SL 4WD Loader/Backhoe	BBS	1999	HOURS	Backhoes	FL-25-734	58.73
740	1994 Chlorinating Machine/Trlr	Operations	1994	HOURS	Other	FL-25-740	36.00
742	1994 Hyster Fork Lift	Operations	1994	HOURS	Other	FL-25-742	21.31
744	ATV 2001 Honda	BBS	2001	HOURS	Other	FL-25-744	12.52
746	2006 Ziemer Trailer	Operations	2006	HOURS	Trailer	FL-25-746	15.22
748	2003 Volvo 10 YD Dump Truck	Operations	2003	HOURS	Dump Trucks	FL-25-748	74.83
756	2004 Vac-Con Vacuum Truck	Operations	2004	HOURS	Vacuum Trucks	FL-25-756	250.00
759	2005 Genie Lighthouse Trailer	Operations	2005	HOURS	Other	FL-25-759	9.65
761	2006 Ford F150 Supercrew 4x4	Operations	2006	HOURS	Pickup Trucks	FL-25-761	16.68
766	2008 Ford Escape Hybrid	Operations	2008	HOURS	SUV	FL-25-766	25.80
768	2008 Ford F150 X-Cab	Operations	2008	HOURS	Pickup Trucks	FL-25-768	16.68
769	Ford F150 X-cab (Back up Locate Truck)	Service Center	2008	HOURS	Pickup Trucks	FL-25-769	16.68
770	2007 Case 580 Loader	Operations	2007	HOURS	Backhoes	FL-25-770	62.62
771	2009 Ford F150 Reg	Duff	2009	MILES	Pickup Trucks	FL-25-771	0.66
774	2010 Ford F150 4x4 Crew Cab	Operations	2010	MILES	Pickup Trucks	FL-25-774	0.66
775	2010 Ford F150 4x4 Reg Cab	Operations	2010	HOURS	Pickup Trucks	FL-25-775	16.68
777	2011 Ford Transit Van	Annex	2011	HOURS	Vans/SUVs	FL-25-777	26.01
781	2013 Ford F450 Dump Body	Operations	2013	HOURS	Dump Trucks	FL-25-781	74.83
782	2014 FORD F150 PICKUP TRUCK	Operations	2014	HOURS	Pickup Trucks	FL-25-782	16.68
785	2014 Vac-Con Vacuum Truck	Operations	2014	HOURS	Vacuum Trucks	FL-25-785	250.00
786	2000 150 KW Gen Set Generator	Operations	2014	HOURS	Generator	FL-25-786	85.00
787	2000 151 KW Gen Set Generator	Operations	N/A	HOURS	Generator	FL-25-787	85.00
788	2015 Ford F150 Reg Cab	Operations	2015	HOURS	Pickup Trucks	FL-25-788	16.68

MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES

							2024-25
Equip #	Description	Assigned Department	Year	Chargeout by Miles/Hrs/Ea	Class ID	2024-25 Project #	Chargeout Rate
792	2016 Ford F450 Reg Cab	Operations	2016	HOURS	Service Trucks	FL-25-792	29.56
793	2013 Volvo Dump Truck	Operations	2013	HOURS	Dump Trucks	FL-25-793	74.83
794	2016 Ford F550	Operations	2017	HOURS	Service Trucks	FL-25-794	49.80
795	2018 Ford F250	Operations	2018	HOURS	Service Trucks	FL-25-795	19.91
796	2017 Ford F150 Super Crew	BBS	2017	MILES	Pickup Trucks	FL-25-796	0.66
797	2018 Ford Explorer	Duff	2018	MILES	Vans/SUVs	FL-25-797	0.66
798	2017 Ford F150 Super-Cab 4x4	Annex	2018	HOURS	Pickup Trucks	FL-25-798	16.68
799	2017 Ford F150 Super Cab 4x4	Duff	2018	HOURS	Pickup Trucks	FL-25-799	16.68
801	2019 Ford Transit	Operations	2019	HOURS	Vans/SUVs	FL-25-801	26.01
802	2019 Ford F-150 4x2	Operations	2019	HOURS	Pickup Trucks	FL-25-802	16.68
803	2019 John Deer Backhoe 310SL	Operations	2019	HOURS	Backhoes	FL-25-803	62.62
804	2019 Kabota Mini-Excavator	Operations	2019	HOURS	Excavator w/trailer	FL-25-804	214.08
805	2019 5-Yard Dump Truck	Operations	2019	HOURS	Dump Trucks	FL-25-805	74.83
806	Saw Cutting w/Trailer	Operations	2019	HOURS	Saw cutter	FL-25-806	18.00
807	Wachs Machine	Operations	2019	HOURS	Other	FL-25-807	35.00
808	Trailer Big Tex 16TL Tilt	Operations	2019	HOURS	Excavator trailer	FL-25-808	7.00
809	Service F-550	Operations	2019	HOURS	Service Trucks	FL-25-809	49.80
810	2020 F150	Duff	2019	MILES	Pickup Trucks	FL-25-810	0.66
811	2020 F150	Annex	2019	HOURS	Pickup Trucks	FL-25-811	16.68
812	SUV 2020 Ford Escape #812	Duff	2020	HOURS	Vans/SUVs	FL-25-812	25.80
813	Service F-550 4x4 Reg Cab	Operations	2020	HOURS	Pickup Trucks	FL-25-813	49.80
814	Shoring Box and Trailer	Operations	2020/2023	EACH	Other	FL-25-814	250.00
815	Pickup Ford F-150 Line #815	BBS	2021	MILES	Pickup Trucks	FL-25-815	0.66
816	SUV Ford Escape Hybrid #816	Annex	2020	HOURS	Vans/SUVs	FL-25-816	25.80
817	Service Ford F-250 #817	Operations	2020	HOURS	Pickup Trucks	FL-25-817	17.00
818	Service Ford F-550 #818	Operations	2020	HOURS	Pickup Trucks	FL-25-818	49.80
819	2022 Vac-Con Hydro Excavator	Operations	2022	HOURS	Vacuum Trucks	FL-25-819	250.00
820	2022 Kubota Tractor	Duff	2022	HOURS	Tractors	FL-25-820	59.65
821	2022 Ford Ranger	Operations	2022	HOURS	Pickup Trucks	FL-25-821	16.68
823	2023 Ford Ranger #823	Operations	2023	HOURS	Pickup Trucks	FL-25-823	16.68

MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES

							2024-25
Equip #	Description	Assigned Department	Year	Chargeout by Miles/Hrs/Ea	Class ID	2024-25 Project #	Chargeout Rate
824	2023 Ford Ranger #824	Operations	2023	HOURS	Pickup Trucks	FL-25-824	16.68
825	2023 Ford Ranger #825	Operations	2023	HOURS	Pickup Trucks	FL-25-825	16.68
826	2023 Ford Ranger #826	Operations	2023	HOURS	Pickup Trucks	FL-25-826	16.68
827	2023 John Deere Gator	Duff	2023	MILES	Other	FL-25-827	21.87
828	Chevrolet 1500 Silverado 1500	Duff	2023	MILES	Pickup Trucks	FL-25-828	0.66
829	Chevrolet 1500 Silverado	Engineering	2022	HOURS	Pickup Trucks	FL-25-829	16.68
830	Chevrolet 1500 Silverado	Operations	2022	Miles	Pickup Trucks	FL-25-830	0.66
831	2024 Chevy Colorado	Operations	2024	HOURS	Pickup Trucks	FL-25-831	16.68
832	930k Front Loader	Operations	2012	HOURS	Loader	FL-25-832	85.86
833	Pressure Testing Trailer	Operations	N/A	HOURS	Trailer	FL-25-833	15.22
834	Dump Bed F450	Operations	2023	HOURS	Flat-Dump	FL-25-834	35.87
835	2024 Chevy Colorado	Operations	2023	HOURS	Pickup Trucks	FL-25-835	16.68
836	2024 Chevy Colorado	Engineering	2023	HOURS	Pickup Trucks	FL-25-836	16.68



Supplemental
Fee Chart



MEDFORD WATER

FEE CHART (7/1/24 Charges for Special Services)

This Is a summary of costs and project/item #s for special services and SDCs. Water Rates can be found at R:\Informational\Documents.

METER SETS								
Category	Location	Service Size	Meter Size	Item Number	Project Number	Unit Price	Unit Measure	
Meter Set (includes new meter)		1"	5/8" x 3/4"	MTR SET .75	FEE-25-MR.75	\$ 440	ea	
Fire Service (Residential) Meter		1"	3/4" x 3/4"	RES FIRE SER	FEE-25-RFSS	\$ 20	ea	
- MTR SET .75 fee must be added.								
Meter Set (includes new meter)		1"	1"	MTR SET 1.0	FEE-25-MR1.0	\$ 600	ea	
Meter Set (includes new meter)		1-1/2"	1-1/2"	MTR SET 1.5	FEE-25-MR1.5	\$ 780	ea	
Meter Set (includes new meter)		2"	2"	MTR SET 2.0	FEE-25-MR2.0	\$ 860	ea	

SERVICE CONNECTIONS										
Category	Location	Materials Provided By	Service Size	Meter Size	Item Number	Project Number	Unit Price	Unit Measure		
Wet Tap Service Installations by MEDFORD WATER (Meter Set fee and SDC fee must be added)										
MEDFORD WATER does all the work.	Inside the City of Medford	Medford Water	Unpaved Streets							
			1"	5/8" x 3/4"	SERINUNPAV .75	FEE-25-SINUP.75	\$ 4,540	ea		
			1"	1"	SERINUNPAV 1.0	FEE-25-SINUP1.0	\$ 4,495	ea		
			1-1/2"	1-1/2"	SERINUNPAV 1.5	FEE-25-SINUP1.5	\$ 5,580	ea		
			2"	2"	SERINUNPAV 2.0	FEE-25-SINUP2.0	\$ 6,145	ea		
			Paved Streets							
			1"	5/8" x 3/4"	SERINPAV .75	FEE-25-SINP.75	\$ 9,100	ea		
			1"	1"	SERINPAV 1.0	FEE-25-SINP1.0	\$ 9,055	ea		
	1-1/2"	1-1/2"	SERINPAV 1.5	FEE-25-SINP1.5	\$ 10,140	ea				
	2"	2"	SERINPAV 2.0	FEE-25-SINP2.0	\$ 10,705	ea				
	Water Districts and Outside the City of Medford	Medford Water	Unpaved Streets							
			1"	5/8" x 3/4"	SEROUTUNPAV .75	FEE-25-SOCUP.75	\$ 5,140	ea		
			1"	1"	SEROUTUNPAV 1.0	FEE-25-SOCUP1.0	\$ 5,095	ea		
			1-1/2"	1-1/2"	SEROUTUNPAV 1.5	FEE-25-SOCUP1.5	\$ 6,185	ea		
2"			2"	SEROUTUNPAV 2.0	FEE-25-SOCUP2.0	\$ 6,750	ea			
Paved Streets										
1"			5/8" x 3/4"	SEROUTPAV .75	FEE-25-SOCP.75	\$ 9,660	ea			
1"			1"	SEROUTPAV 1.0	FEE-25-SOCP1.0	\$ 9,615	ea			
1-1/2"	1-1/2"	SEROUTPAV 1.5	FEE-25-SOCP1.5	\$ 10,705	ea					
2"	2"	SEROUTPAV 2.0	FEE-25-SOCP2.0	\$ 11,270	ea					
CONTRACTOR provides excavation, backfill, resurfacing, etc.	Inside the City of Medford	Medford Water	Unpaved or Paved Streets							
			1"	5/8" x 3/4"	SERINCNTR .75	FEE-25-SINCT.75	\$ 1,600	ea		
			1"	1"	SERINCNTR 1.0	FEE-25-SINCT1.0	\$ 1,555	ea		
			1-1/2"	1-1/2"	SERINCNTR 1.5	FEE-25-SINCT1.5	\$ 2,650	ea		
	Water Districts and Outside the City of Medford	Medford Water	Unpaved or Paved Streets							
			1"	5/8" x 3/4"	SEROUTCNTR .75	FEE-25-SOCCT.75	\$ 1,600	ea		
			1"	1"	SEROUTCNTR 1.0	FEE-25-SOCCT1.0	\$ 1,555	ea		
			1-1/2"	1-1/2"	SEROUTCNTR 1.5	FEE-25-SOCCT1.5	\$ 2,650	ea		
	n/a	Contractor	Unpaved or Paved Streets							
			2"	2"	SEROUTCNTR 2.0	FEE-25-SOCCT2.0	\$ 3,210	ea		
			1"	5/8" x 3/4"	WET TAP SER .75	FEE-25-WTS.75	\$ 685	ea		
			1"	1"	WET TAP SER 1.0	FEE-25-WTS1.0	\$ 685	ea		
Dry Tap Service Installations by CONTRACTOR - Material only fee (Meter Set fee and SDC fee must be added)										
CONTRACTOR does all work.	n/a	Medford Water	1"	5/8" x 3/4"	DRY TAP SER .75	FEE-25-DTS.75	\$ 680	ea		
		Medford Water	1"	1"	DRY TAP SER 1.0	FEE-25-DTS1.0	\$ 645	ea		
		Contractor	No Fees Associated.						\$ -	

SYSTEMS DEVELOPMENT CHARGES					
Pressure Zone	Wt. Factor	Meter Size	Item Number	Unit Price	Unit Measure
System-Wide SDC					
Gravity, River	1	5/8" x 3/4"	SDC SYSTEM .75	\$ 2,225.62	ea
Gravity, River	1.6	1"	SDC SYSTEM 1.0	\$ 3,560.99	ea
Gravity, River	4.3	1-1/2"	SDC SYSTEM 1.5	\$ 9,570.16	ea
Gravity, River	5.7	2"	SDC SYSTEM 2.0	\$ 12,686.03	ea
Gravity, River	18.6	3"	SDC SYSTEM 3.0	\$ 41,396.51	ea
East Side High Level SDC					
Zones 1 -5, Barneburg			SDC ESHL	\$ 10,420.44	acre
- Services incurring a High Level SDC must also be charged a System-Wide SDC.					
Southwest High Level SDC					
Southwest			SDC SWHL	\$ 10,090.81	acre
- Services incurring a High Level SDC must also be charged a System-Wide SDC.					

FEE CHART (7/1/24 Charges for Special Services)

OTHER CHARGES					
Item	Item Number	Project Number	Meter Size	Unit Price	Unit Measure
Customer Account Fees					
Customer Deposit	CIS			\$ 90	ea
Finance Charge - Billings not paid within 30 days	GP			1.00%	mo
NSF or ACH Returned Item	Invoice Cloud			\$ 25	ea
Restore Service - Business Hours	CIS			\$ 20	ea
Restore Service - After Hours	CIS	FEE-25-AFTER		\$ 110	ea
Shut off Notice - Late Fee	CIS			\$ 15	ea
Shut off Service - Due to non-payment	CIS			\$ 20	ea
Shut off Service - After Hours	CIS	FEE-25-AFTER		\$ 110	ea
Fire Services					
Fire Service Bypass Meter	FIRE SER BYPASS	FEE-25-FSBP	5/8" x 3/4"	\$ 610	ea
Hydrants					
Hydrant Flow Test - Field	HYD FLOW TEST - FIELD	FEE-23-HYDF		\$ 300	ea
Hydrant Flow Test - Model Data	HYD FLOW TEST - DATA	FEE-25-HYDF		\$ 100	ea
Hydrant Painting	HYD PAINT	FEE-25-HYDP		\$ 60	ea
Hydrant Device Deposit	CIS			\$ 1,500	ea
Hydrant Device Day Use	CIS			\$ 10	day
Hydrant Device Install	HYD DEV INSTALL	FEE-25-HYD		\$ 60	hr
Meters					
Meter Abandonment (with excavation)	ABANDONMENT EXCAV	FEE-25-ABDEX	2" or less	\$ 7,150	ea
Meter Abandonment > 2" or no excavation	ABANDONMENT EXCAV	FEE-25-ABDEX		At Cost	
Meter Tampering - no damages	CIS			\$ 100	ea
Meter Tampering - with damages billed at cost	BILL PROJECT			\$ 100	minimum
Meter Upgrade (3/4" to 1") w/ existing 1" Svc	ENLRG SVC TO 1.0	FEE-25-ENS1.0	1"	\$ 450	ea
- Meter Set Fee and SDC Fee must be added to Meter Upgrade fee above.					
Plan Reviews					
Minor Site Plan	PLAN REVIEW	FEE-25-PLAN		\$ 800	ea
Site Plan	PLAN REVIEW	FEE-25-PLAN		\$ 1,300	ea
Subdivision/Partition (≤ 4)	PLAN REVIEW	FEE-25-PLAN		\$ 900	ea
Subdivision (5-25 lots)	PLAN REVIEW	FEE-25-PLAN		\$ 1,200	ea
Subdivision (26-50 lots)	PLAN REVIEW	FEE-25-PLAN		\$ 1,500	ea
Additional Reviews (> 3)	PLAN REVIEW	FEE-25-PLAN		\$ 200	ea
Resubmittal (after 6 months from final review)	PLAN REVIEW	FEE-25-PLAN		\$ 300	ea
System Extension Analysis	PLAN REVIEW	FEE-25-PLAN		\$ 450	ea
- For projects not listed above or that are unique in scope or size, a review fee estimate will be provided.					
Recording Fees					
Medford Water Projects	RECORD LEGAL DOC	MWC-25-766ES		At Cost	
Contractor/Developer (1st 3 pages)	RECORD LEGAL DOC	FEE-25-RECORDS		\$ 141	3pgs
Contractor/Developer (each additional pg)	RECORD LEGAL DOC	FEE-25-RECORDS		\$ 5	pg
Records Requests					
See Regulations, Exhibit D	PUBLIC RECORDS REQ			No charge first 30 minutes or 10 pgs	
Regulations Governing Water Service					
Purchase printed copy of Regs	REGULATIONS			\$ 10	ea
Service Installation Fees / Discounts - Other					
Extra Service Length > 30' Unpaved	XTRA SER UNPAVED	FEE-25-EXSUP		\$ 45	ft
Extra Service Length > 30' Paved	XTRA SER PAVED	FEE-25-EXSP		\$ 95	ft
Multi Service Credit (1 Trench, 2 Svcs)	MULT 1T - 2SER	N/A		\$ (530)	ea
Multi Service Credit (1 Trench, 3-4 Svcs)	MULT 1T - 3SER	N/A		\$ (800)	ea
- 1st service paved condition; 2nd, 3rd & 4th service unpaved condition. (Multi Service Credit only used when MW does digging.)					
Sidewalk Detour Barricades	DETOUR BARRICADE	N/A		\$ 400	ea
- Barricades & traffic plan, use in conjunction with Service Installations done by Medford Water per each sidewalk closure.					
Valves					
Customer Control Valve	CTRL VALVE .75	FEE-25-CV.75	5/8" x 3/4"	\$ 235	ea
Customer Control Valve	CTRL VALVE 1.0	FEE-25-CV1.0	1"	At Cost	
Customer Control Valve	CTRL VALVE 2.0	FEE-25-CV2.0	2"	At Cost	
Dry Tap 1" Air Valve (contractor install)	DRY TAP AV 1.0	FEE-25-DTAV1.0		\$ 1,800	ea
Wet Tap 1" Air Valve (contractor assist)	WET TAP AV 1.0	FEE-25-WTAV1.0		\$ 2,025	ea

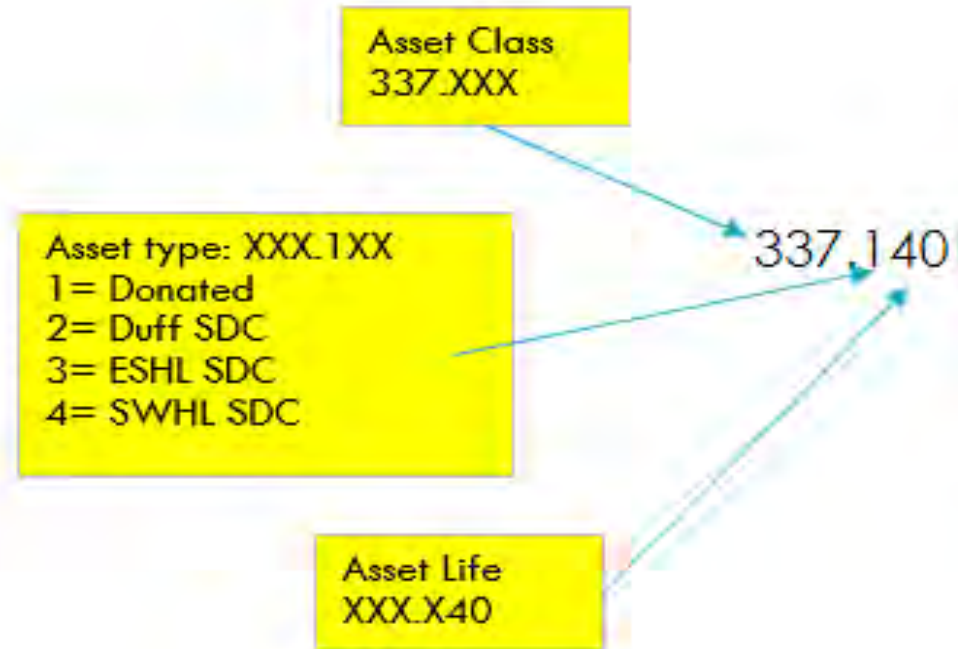


Supplemental
Fixed Asset Codes



MEDFORD WATER

Fixed Asset Class Codes



Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
<u>Land Account Classification</u>			
	300.0	Water Rights	N/A
	301.0	Collecting and Impounding Reservoir Land	N/A
	302.0	Watershed Land	N/A
	304.0	Pumping Land	N/A
	304.2	Pumping Land -Duff SDC	N/A
	304.3	Pumping Land - ESHL SDC	N/A
	305.0	Purification Land	N/A
	306.0	Right of Ways	N/A
	307.0	Distribution Reservoir Land	N/A
	307.1	Distribution Reservoir Land - DONATED	N/A
	307.2	Distribution Reservoir Land - DUFF SDC	N/A
	307.3	Distribution Reservoir Land - ESHL SDC	N/A
	307.4	Distribution Reservoir Land - SWHL SDC	N/A
	308.0	Distribution Right of Way	N/A
	309.0	Service Center/ Warehouse	N/A
	310.0	Office and Parking Lot Land	N/A
<u>Structures & Improvement Account Classifications</u>			
	315.0	Source of Supply Structures	
		Willow Creek Dam and Appurtenances	100
		BBS Water Surface Water Diversion	25
	317.0	River, Spring and Other Intakes	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10
	317.1	River, Spring and Other Intakes - DONATED	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	317.2	River, Spring and Other Intakes - DUFF SDC	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10
	318.0	Intake Patrol House and Out-Buildings	
		BBS Irrigation System	75
		BBS Restroom, BBS House/Shop, BBS Pavilion	25
		Heat Pump System BBS	10
	319.0	Improvements to Watershed Land	
		Planting of Trees	Indefinite
		Cattle Guards	50
		Fencing, Roads, Guardrails	25
		Equipment Monitoring, Watershed Signs	10
	320.0	Supply Pumping Buildings	
		Masonry Buildings	50
		Steel Buildings	20
	321.0	Distribution Pumping Buildings	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.1	Distribution Pumping Buildings - DONATED	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.2	Distribution Pumping Buildings - DUFF SDC	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.3	Distribution Pumping Buildings - ESHL SDC	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	322.0	Supply Pumping Buildings - DONATED	
		Masonry Buildings	50
	323.0	Purification Buildings	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Buildings / BBS Chlorination Bldgs, Auxiliary Power Supply	25
	323.1	Purification Buildings - DONATED	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Buildings / BBS Chlorination Bldgs, Auxiliary Power Supply	25
	323.2	Purification Buildings - DUFF SDC	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Buildings / BBS Chlorination Bldgs, Auxiliary Power Supply	25
	324.0	Distribution Reservoir and Standpipe	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	324.2	Distribution Reservoir and Standpipe - DUFF SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	324.3	Distribution Reservoir and Standpipe - ESHL SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	324.4	Distribution Reservoir and Standpipe - SWHL SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	325.1	Distribution Reservoir and Standpipe - DONATED	
		Masonry Structures	100
		Steel Structures	50
	326.0	Reservoir Patrol House and Outbuildings	
		Wood Frame Building	40

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	327.0	Service Center Building and Warehouse	
		Masonry and Metal Structures	50
		Fencing	25
		Roofing	20
	328.0	Miscellaneous Structures and Improvements	
		City Hall Annex	50
		Fencing, Driveways, Landscaping/Irrigation Systems	25
		Service Center Building Parking Lot	15
		City Hall Annex Office - Carpet	5
<hr/>			
Pumping Equipment Account Classification			
	334.0	Donated Supply Pumping Equipment	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	335.0	Supply Pumping Equipment	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	335.2	Supply Pumping Equipment - DUFF SDC	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	336.0	Distribution Pumping Equipment	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
		Gas Engine Equipment	25
	336.3	Distribution Pumping Equipment - ESHL SDC	
		Pumps, Motors, Electrical, Pipes, Valves,	40
		Gas Engine Equipment	25
	337.1	Distribution Pumping Equipment - DONATED	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
		Gas Engine Equipment	25
	340.0	Purification Equipment	
		Filter Media, Piping, Valves,	40
		Mechanical Equipment including Chemical Feeds	25
		HazMat Vacuum	4

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	341.0	Purification Equipment - DONATED	
		Filter Media, Piping, Valves,	40
		Mechanical Equipment including Chemical Feeds	25
		HazMat Vacuum	4
	341.2	Purification Equipment - DUFF SDC	
		Filter Media, Piping, Valves	40
		Mechanical Equipment including Chemical Feeds	25
		HazMat Vacuum	4
<hr/> Transmission Main Account Classification <hr/>			
	345.0	BBS Transmission Mains	
		Steel Transmission Pipes	50
		Cathodic Protection Equipment	25
	346.0	Transmission Main Access Roads	
		Private Access Roads	50
	347.0	Transmission Main Access Rds. Structures	
		Masonry Bridges	40
		Treated Timber Bridges	25
	348.0	Rogue Supply Transmission Mains	
		Ductile Iron	75
	348.1	Rogue Supply Transmission Mains - DONATED	
		Ductile Iron	75
	348.2	Rogue Supply Transmission Mains - DUFF SDC	
		Ductile Iron	75
<hr/> Distribution System Account Classification <hr/>			
	355.0	Distribution Mains - MWC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25

Fixed Asset Class Codes

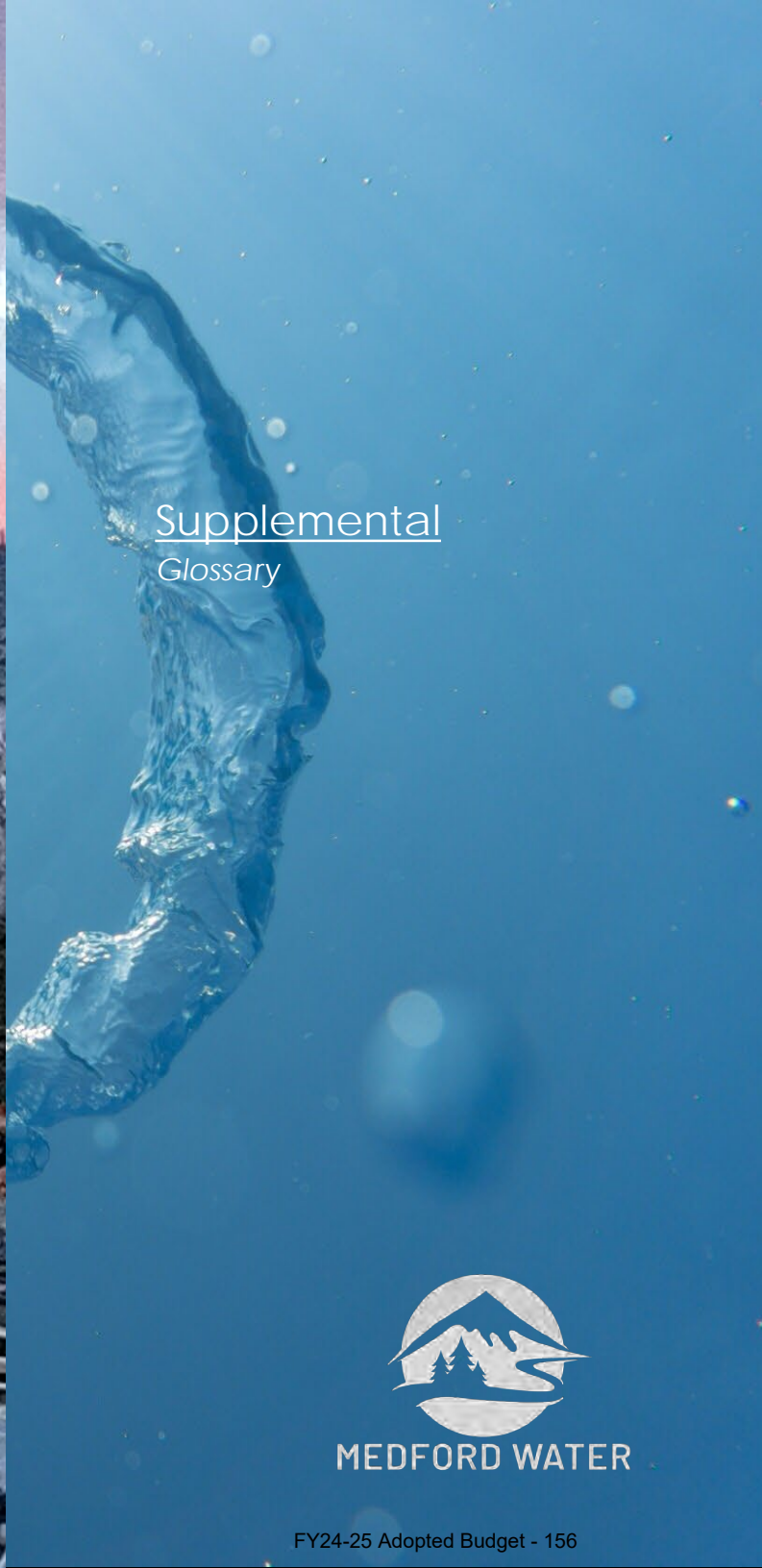
CIP Classifications	Account	Description	Years of Life
	355.2	Distribution Mains - DUFF SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	355.3	Distribution Mains - ESHL SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	355.4	Distribution Mains - SWHL SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.1	Distribution Mains - DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.3	Distribution Mains - ESHL DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.4	Distribution Mains - SWHL DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	362.0	Sample Stations	
		Design and fabricate Sample Stations	40
	363.0	Service Connections Installed - MWC	
		All Sizes	50
	364.0	Service Connections - DONATED	
		All Sizes	50
	365.0	Meters	
		Customer Meters	30
	366.0	Fire Hydrants - MWC	
		All Types	50
	368.0	Hydraulic Control Equipment	
		Control Valves and Related Equipment	40
	369.0	Supervisory Control Equipment	
		Recorders and Electronic Equipment	20
<hr/>			
Other Miscellaneous Assets			
	370.0	Office Furniture and Equipment	
		Furniture	20
		Equipment - Mechanical, Jet Color Plotter	10
		Equipment - Data Processing	6
		Calculators	5
		Computer Bundles	4
	371.0	Transportation Construction Equipment	
		Chlorinating, Trailers and Drilling Equipment	20
		Truck Crane	15
		Forklift, Tractor, Welding Machine, Pumps, Shoring Box	10
		Dump Trucks, Service Trucks and Automobiles	8
		Off Road Vehicles	5
	372.0	Stores Equipment	
		Storage Racks	20
	373.0	Service Center Equipment	
		Mechanical Equipment	20
		Jet Color Plotter	10
		Fax Machine	6

Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
	374.0	Laboratory Equipment Water Analyzer, Lab Fume Hood, Spectrophotometer	10
	375.0	Engineering Equipment Surveying Equipment Miscellaneous Engineering Equipment Computer/Data Processing Equipment	20 10 4
	376.0	Tools - Equipment Various Small Tools	5
	377.0	Communication Equipment Base Station Equipment - Roxy Ann Radio and Telephone Equipment	25 10
	378.0	Other Tangible Property Aerial Mapping and GIS Data Base	15
	379.0	Fire Hydrants - DONATED All Types	50
	379.3	Fire Hydrants - ESHL Donated All Types	50
	379.4	Fire Hydrants - SWHL Donated All Types	50



Supplemental
Glossary



MEDFORD WATER

Glossary

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)

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)

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)

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)

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
Medford Water Commission
200 S. Ivy Street, Room 177
Medford, OR 97501
(541) 774-2430
finance@medfordwater.org



MEDFORD WATER