

**Burlington Water District
Budget Committee Meeting Agenda
April 18, 2018, 5:30pm
Location:**

1. Election of Presiding Officer
2. Roll Call to establish Quorum
3. Budget Message – Budget Officer
4. Public Comment
5. Budget Presentation and Discussion – Budget Officer
6. Motion to Approve the Budget – “I move that the budget committee of Burlington Water District approve the budget for the 2018-19 fiscal year in the amount of \$460,700 [or insert revised total budget amount].”
7. Motion to Approve the Property Tax Levy - “I move that the budget committee of Burlington Water District approve property taxes for the 2018-19 fiscal year at the rate of \$3.4269 per \$1,000 of assessed value for the permanent rate tax levy.”

BURLINGTON WATER DISTRICT
FY 2018-19 PROPOSED BUDGET
BUDGET MESSAGE

April 18, 2018

(Craig Gibons' edits in blue)

The budget for the fiscal year 2018-19 for the Burlington Water District (BWD), a municipal corporation, contains estimates and appropriations for one fund: The General Fund. The budget contains no new positions.

Due to Measure 50, the District has a permanent tax rate limit of 3.4269 per \$1,000 of assessed value. The assessed value of the District by the Multnomah County Assessor's Office was ~~\$36,002,240~~ **\$38.7 million** in 2017-18. **The Tax Supervising and Conservation Commission estimates that** the assessed value ~~is estimated to~~ **will** increase by ~~7.5%~~ **4%** percent to ~~\$38,706,577~~ **\$40.3 million** in 2018-19. The District will levy its entire \$3.4269 rate. After reductions, discounts and amounts not to be received (approximately 5 percent), it is estimated that the District will receive \$131,700. An additional \$3,500 is estimated to be received from prior year property taxes.

The District expects to have about \$100,000 in cash that will carry forward from 2017-18 to 2018-19. Water Sales in the General Fund is estimated to bring in \$216,000, consistent with prior years.

Through fiscal year 2016-17, fire protection activity was accounted for in a separate Fire Protection Fund. As of July 1, 2017, the activity is tracked as a separate organizational unit in the General Fund.

GENERAL FUND

Resources

Burlington Water District purchases its water from the City of Portland's Water Bureau and the contract amount is based on BWD's highest daily water use during each year. The General income provides for District expenditures, aides in covering the cost for Fire Protection, aides in building the District's reserves and also aides in water management and loss.

The District receives tax revenues from properties within the District boundaries for the purpose of contracting with other agencies for fire protection. Currently Scappoose, Sauvie Island, and Tualatin Valley Fire Departments do not have the staffing necessary to offer a contract with the District for their fire protection service. The District will continue to monitor the availability with those departments for the possibility of a more reasonable fire protection rate for future services. Fire Protection tax levy and program expenditures for 2018-19 are expected to be \$129,662. By the terms of previous contracts, one-half of the payment will be due by December 31, 2018, and payment in full by June 1, 2019.

BURLINGTON WATER DISTRICT

BUDGET MESSAGE

April 18, 2018

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The District has been informed by Larson Moorage of their new slip developments. Five were reported last year. SDC charges have not been collected as of yet. They have informed the District of another five in the making. This will help the District with its much-needed reserve funds. All newly developed moorage slips are charged an SDC, the same as land development.

The Railroad spur property was supposed to have been purchased from ODOT in 2003 before the District's main water line was installed. ODOT was not the owner of the property; BNSF Railway owns the spur. BNSF is willing to discuss about an easement. Until then if the District needs to make repairs on its water line, the spur has been abandoned for years and it is surrounded by Metro wet land property. There is open fields of metro property surrounding the abandoned spur giving access to the water line.

Personnel Services Expenditures

The Administrator/office manager's position is currently open.

The Superintendent's regular pay rate is for 16 hours of service a month. He receives an additional \$325 monthly for being on call 24/7 for emergency response to repair water delivery situations. He is paid an hourly rate of \$46.35 an hour.

This year the Budget Officer is not presenting a standard of living increase for the Superintendent or Administrator/Office Manager. The District's employees receive \$166.00 a month to apply towards a retirement fund of their choice. The employees are receiving \$325 a month to be used towards medical expenses.

Materials and Services Expenditures

Portland Water continues to increase their water sale prices. The add on infrastructure and the projected new water filtration system costs will be felt by every rate payer. The District needs to factor in the projected water purchase increase for the coming years and to raise rates accordingly.

During the last two years the District has spent a lot of revenue regarding a legal issue with some of it out of District users. The out of District users water line is failing and they were claiming it was not theirs, that the District owned the line. The District does not own the line. Negotiations continue.

The District was unexpectantly charged nearly \$8,000 in 2015-2016 and again faces another claim this year for \$7,918 for unemployment claims regarding employees second job loss.

Capital Expenditures

The District needs to replace Riverview Drive's failing main water line, the main water line from Cornelius Pass to Logie Trail along highway 30 and a failing service line across highway 30. The District needs to factor in building its reserves for these projects or seeking grants.

Burlington Water District 2018-19 Proposed Budget

Proposed Budget Highlights

- The total budget is \$460,700, \$12,600 (3%) higher than the current year budget.
- Will close out the Fire Protection Fund, putting all Fire Service revenue and expenses in General Fund.
- With only one fund, interfund transfers are eliminated.
- No capital projects are planned

Revenue

(\$000)	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Property Taxes	\$ 117	\$ 119	\$ 123	\$ 132
Water Sales	191	184	216	216
SDCs	0	4	0	8
Other Income	1	5	3	5
Total Revenue	\$ 309	\$ 312	\$ 342	\$ 361

- System Development Charges will generate revenue in 2018-19. Larson Moorage developed five new slips last year and will develop five more this year.

Expenses

(\$000)	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Water Utility Total	\$ 137	\$ 158	\$ 174	\$ 169
Fire Service Total	110	110	121	130
Debt Service	69	69	76	69
Contingency	0	0	0	0
Total Expenses	\$ 316	\$ 337	\$ 371	\$ 368

(Assumes contingencies are not spent)

- Expenses appear to be status quo.
- Budget funds two part time positions. No salary or benefit increases are budgeted.
- Budget assumes:
 - No increase in Portland Water costs,
 - Continued legal costs for out of district situation, and
 - Continued unemployment claims costs.
- Budget includes a contingency of \$81,793.

Burlington Water District 2018-19 Proposed Budget

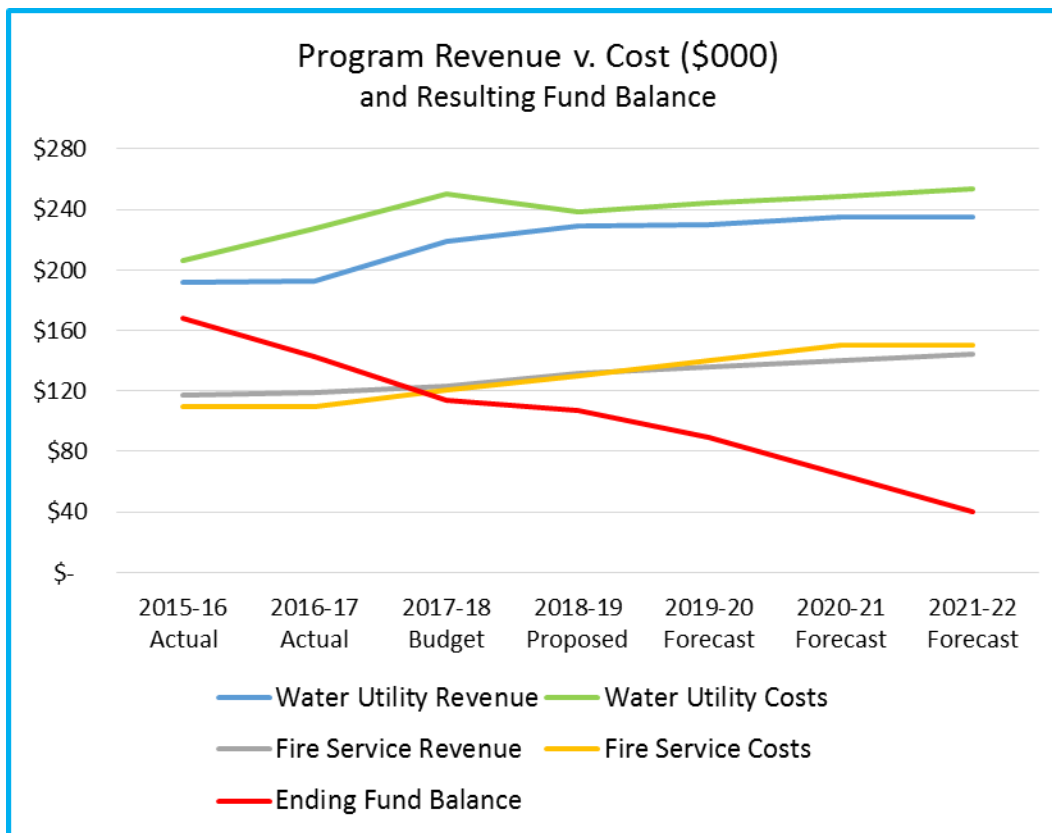
Annual Gain/Loss and Changes in Fund Balance

(\$000)	2015-16 Actual	2016-17 Actual	2017-18 Budget (Updated)	2018-19 Proposed
Annual Gain or (Loss)	\$ (7)	\$ (25)	\$ (29)	\$ (7)
Beginning Fund Balance	\$ 173	\$ 167	\$ 143	\$ 114
Ending Fund Balance	\$ 168	\$ 143	\$ 114	\$ 107

(2017-18 Budget is updated with actual beginning fund balance.)

- 2018-19 Fund Balance includes \$11,840 in “Reserved for Future Expenditures”

Forecast



**RESOURCES
GENERAL FUND**

(Fund)

BURLINGTON WATER DISTRICT

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
	Actual		Adopted Budget This Year Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17						
1	80,178	163,916	100,000	1 Available cash on hand* (cash basis) or	100,000			1
2				2 Net working capital (accrual basis)				2
3	-	-	3,200	3 Previously levied taxes est. to be rec'd - Fire Protection	3,500			3
4	1,019	2,065	200	4 Interest	1,500			4
5	90,272	-	5,000	5 Transferred IN, from other funds	-			5
6				6 OTHER RESOURCES				6
7				7				7
8	191,342	184,235	216,000	8 Water Sales	216,000			8
9	-	4,388	-	9 System Development Charges	8,000			9
10	-	2,131	-	10 Miscellaneous Receipts	-			10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	362,811	356,735	324,400	29 Total resources, except taxes to be levied	329,000	-	-	29
30			123,000	30 Taxes estimated to be received - Fire Protection	131,700			30
31	117,026	118,603		31 Taxes collected in year levied				31
32	479,837	475,338	447,400	32 TOTAL RESOURCES	460,700	-	-	32

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

(name of fund)

Historical Data			REQUIREMENTS FOR: <u>WATER UTILITY PROGRAM</u>	Budget for Next Year 2018-19				
Actual		Adopted Budget This Year Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-16	First Preceding Year 2016-17							
1			1	PERSONNEL SERVICES			1	
2	14,043	22,170	21,450	2	22,000			2
3	29,063	31,105	26,270	3	20,000			3
4	-	-	-	4	-			4
5	-	-	500	5	8,400			5
6	3,984	3,984	3,984	6	3,984			6
7	2,400	8,400	8,400	7	8,400			7
8	3,669	5,986	5,000	8	9,000			8
9				9				9
10	53,159	71,645	65,604	10	71,784	-	-	10
11	0.5	0.5	0.5	11	0.5			11
12				12	MATERIALS AND SERVICES			12
13	37,145	31,227	43,000	13	48,000			13
14	1,139	1,315	1,500	14	1,500			14
15	5,190	5,350	6,300	15	6,300			15
16	15,264	9,238	6,000	16	10,000			16
17	1,106	1,157	1,500	17	1,500			17
18	5,364	6,713	6,000	18	6,000			18
19	5,408	21,724	26,000	19	15,000			19
20	148	-	200	20	200			20
21	486	259	450	21	1,500			21
22	1,352	1,525	1,400	22	1,600			22
23	173	253	500	23	500			23
24	1,475	1,475	1,750	24	1,600			24
25	5,040	5,040	5,040	25	-			25
26	4,660	260	5,000	26	-			26
27				27				27
28				28				28
29	83,950	85,536	104,640	29	93,700	-	-	29
30				30	CAPITAL OUTLAY			30
31	-	-	3,000	31	3,000			31
32				32				32
33				33				33
34				34				34
35				35				35
36				36				36
37	-	-	3,000	37	3,000	-	-	37
38	137,109	157,181	173,244	38	168,484	-	-	38

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 GENERAL FUND
 (name of fund)

	Historical Data			REQUIREMENTS FOR: FIRE PROTECTION PROGRAM	Budget For Next Year 2018-19			
	Actual		Adopted Budget This Year Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10	-	-	-	10 TOTAL PERSONNEL SERVICES	-	-	-	10
11	-	-	-	11 Total Full-Time Equivalent (FTE)	-	-	-	11
12				12 MATERIALS AND SERVICES				12
13	-	-	120,546	13 FIRE PROTECTION CONTRACT - equal to taxes rec'd	129,662			13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	-	-	120,546	29 TOTAL MATERIALS AND SERVICES	129,662	-	-	29
30				30 CAPITAL OUTLAY				30
31				31				31
32				32				32
33				33				33
34				34				34
35				35				35
36				36				36
37	-	-	-	37 TOTAL CAPITAL OUTLAY	-	-	-	37
38	-	-	120,546	38 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	129,662	-	-	38

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

 (name of fund)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-19			1
	Actual		Adopted Budget This Year Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2 none				2
3				3				3
4	-	-	-	4 TOTAL PERSONNEL SERVICES	-	-	-	4
5	-	-	-	5 Total Full-Time Equivalent (FTE)	-	-	-	5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7 none				7
8				8				8
9	-	-	-	9 TOTAL MATERIALS AND SERVICES	-	-	-	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11 none				11
12				12				12
13	-	-	-	13 TOTAL CAPITAL OUTLAY	-	-	-	13
14				14 DEBT SERVICE				14
15	31,773	31,774	35,000	15 REPAYMENT OF IFA LOAN DEBT	31,774			15
16	37,148	37,148	41,000	16 REPAYMENT OF R. LOAN DEBT	37,148			16
17	68,921	68,922	76,000	17 TOTAL DEBT SERVICE	68,921	-	-	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	-	-	-	21 TOTAL SPECIAL PAYMENTS	-	-	-	21
22				22 INTERFUND TRANSFERS				22
23	109,891	109,891	-	23 TRANSFER TO FIRE PROTECTION	-			23
24				24				24
25				25				25
26				26				26
27				27				27
28	109,891	109,891	-	28 TOTAL INTERFUND TRANSFERS	-	-	-	28
29			65,770	29 OPERATING CONTINGENCY	81,793			29
30	178,812	178,813	141,770	30 Total Requirements NOT ALLOCATED	150,714	-	-	30
31	137,109	157,181	293,790	31 Total Requirements for ALL Org.Units/Programs within fund	298,146	-	-	31
32			11,840	32 Reserved for future expenditure	11,840			32
33	163,916	139,344		33 Ending balance (prior years)				33
34			-	34 UNAPPROPRIATED ENDING FUND BALANCE	-			34
35	479,837	475,338	447,400	35 TOTAL REQUIREMENTS	460,700	-	-	35

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

CLOSED: FIRE PROTECTION FUND

(Fund)

BURLINGTON WATER DISTRICT

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-19			
Actual		Adopted Budget Year 2017-18	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-16	First Preceding Year 2016-17							
1			1	RESOURCES			1	
2	3,076	3,076	2	Cash on hand * (cash basis), or			2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5	-		5	Interest			5	
6	109,891	109,891	6	Transferred IN, from other funds			6	
7			7				7	
8			8				8	
9			9				9	
10	112,967	112,967	10	Total Resources, except taxes to be levied			10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	112,967	112,967	13	TOTAL RESOURCES			-	
14			14	REQUIREMENTS **			-	
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15	
16	109,891	109,891	16	FIRE PROTECTION	Materials & Services	Fire Protection Contract	16	
17			17				17	
18			18		Interfund Transfers	Transfer to General Fund	18	
19			19				19	
20			20				20	
21			21				21	
22			22				22	
23			23				23	
24			24				24	
25			25				25	
26			26				26	
27			27				27	
28			28				28	
29	3,076	3,076	29	Ending balance (prior years)			29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			-	
31	112,967	112,967	31	TOTAL REQUIREMENTS			-	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

CLOSED: CAPITAL IMPROVEMENT PROJECTS FUND
(Fund)

BURLINGTON WATER DISTRICT
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-19		
Actual		Adopted Budget Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2015-16	First Preceding Year 2016-17					
1			1	RESOURCES		1
2	2,184		2	Cash on hand * (cash basis), or		2
3			3	Working Capital (accrual basis)		3
4			4	Previously levied taxes estimated to be received		4
5			5	Interest		5
6			6	Transferred IN, from other funds		6
7			7	LOAN PROCEEDS		7
8			8			8
9			9			9
10	2,184		10	Total Resources, except taxes to be levied		-
11			11	Taxes estimated to be received		-
12			12	Taxes collected in year levied		-
13	2,184	-	13	TOTAL RESOURCES		-
14			14	REQUIREMENTS **		-
15			15	Org Unit or Prog & Activity	Object Classification	Detail
16	-		16	Capital Improvement Projects	Capital Outlay	Engineering
17	-		17	Capital Improvement Projects	Capital Outlay	Line Replacement
18	-		18	Capital Improvement Projects	Capital Outlay	Pumphouse
19	-		19	Capital Improvement Projects	Capital Outlay	Reservoir
20	-		20	Capital Improvement Projects	Capital Outlay	Legal/Admin/Other
21	-		21	Capital Improvement Projects	Capital Outlay	Prevailing Wage Review
22	2,184		22		Interfund Transfer	Transfer to General Fund
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	2,184		29	Ending balance (prior years)		
30			30	UNAPPROPRIATED ENDING FUND BALANCE		
31	4,368	-	31	TOTAL REQUIREMENTS		-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ on (date) _____ for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued
Date can not be more than 10 years after established
Review Year: _____

CLOSED: RESERVE: SYSTEM IMPROVEMENT FUND
(Fund)

BURLINGTON WA
(Name of Municipality)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 201	
Actual			Proposed By Budget Officer				Approved By Budget Committee	
Second Preceding Year 2015-16	First Preceding Year 2016-17	Adopted Budget Year 2017-18						
1			1	RESOURCES				
2	88,088		2	Cash on hand * (cash basis), or				
3			3	Working Capital (accrual basis)				
4			4	Previously levied taxes estimated to be received				
5	-		5	Interest				
6			6	Transferred IN, from other funds				
7			7					
8			8					
9			9					
10	88,088		10	Total Resources, except taxes to be levied			-	-
11			11	Taxes estimated to be received				
12			12	Taxes collected in year levied				
13	88,088	-	13	TOTAL RESOURCES			-	-
14			14	REQUIREMENTS **				
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16	-		16	SYSTEM IMPROVEMENT	Capital Outlay	Capital Improvement Projects		
17	88,088		17		Interfund Transfers	Transfer to General Fund		
18			18					
19			19					
20			20					
21			21					
22			22					
23			23					
24			24					
25			25					
26			26					
27			27					
28			28					
29	-		29	Ending balance (prior years)				
30			30	UNAPPROPRIATED ENDING FUND BALANCE				
31	88,088	-	31	TOTAL REQUIREMENTS			-	-

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Burlington Water District
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · INCOME				
4009 · System Development Charges	0.00	0.00	0.00	0.0%
4001 · Beginning Cash General Fund	0.00	100,000.00	-100,000.00	0.0%
4002 · WATER SALES	160,717.65	216,000.00	-55,282.35	74.4%
4003 · PREVIOUSLY LEVIED TAXES	4,096.78	3,200.00	896.78	128.0%
4004 · CURRENT LEVIED TAXES	119,617.33	123,000.00	-3,382.67	97.2%
4005 · NEW WATER SERVICE/OTHER	-2,277.91	0.00	-2,277.91	100.0%
4011 · INTEREST INCOME	1,710.36	200.00	1,510.36	855.2%
Total 4000 · INCOME	<u>283,864.21</u>	<u>442,400.00</u>	<u>-158,535.79</u>	<u>64.2%</u>
Total Income	283,864.21	442,400.00	-158,535.79	64.2%
Expense				
000001 · bank error	35.00			
5000 · Payroll Expenses				
5001 · PAYROLL-GROSS WAGES				
5001-7 · Retirement Benefit	3,152.00	3,984.00	-832.00	79.1%
5001-1 · SYSTEM SUPERINTENDANT	13,290.34	21,450.00	-8,159.66	62.0%
5001-2 · BUSINESS/ MANAGER	18,531.38	26,270.00	-7,738.62	70.5%
5001-3 · TEMP LABOR	0.00	0.00	0.00	0.0%
5001-5 · Medical Benefits	5,950.00	8,400.00	-2,450.00	70.8%
5001-6 · Office Space rental	0.00	0.00	0.00	0.0%
Total 5001 · PAYROLL-GROSS WAGES	<u>40,923.72</u>	<u>60,104.00</u>	<u>-19,180.28</u>	<u>68.1%</u>
5003 · EMPLOYERS TAX	6,344.51	5,000.00	1,344.51	126.9%
5006 · INDUSTRIAL ACC. INSURANCE	0.00	500.00	-500.00	0.0%
Total 5000 · Payroll Expenses	<u>47,268.23</u>	<u>65,604.00</u>	<u>-18,335.77</u>	<u>72.1%</u>
5100 · GENERAL OPERATING EXPENSES				
5148 · TRANSFER TO RESERVE FUND	0.00	11,840.00	-11,840.00	0.0%
5146 · Office Space Rental	4,200.00	5,040.00	-840.00	83.3%
5102 · ADVERTISING/COLLECTIONS	1,074.10	450.00	624.10	238.7%
5103 · BANK FEES	355.11	500.00	-144.89	71.0%
5104 · PAYROLL/TAX SERVICES	1,380.00	1,400.00	-20.00	98.6%
5111 · ELECTRIC	1,081.60	1,500.00	-418.40	72.1%
5117 · ELECTIONS	159.61	200.00	-40.39	79.8%
5119 · INSURANCE	5,718.22	6,300.00	-581.78	90.8%
5123 · LEGAL & PROFESSIONAL	20,320.74	26,000.00	-5,679.26	78.2%
5127 · OFFICE EXPENSE & POSTAGE	4,539.97	6,000.00	-1,460.03	75.7%
5130 · TELEPHONE/PAGER	902.91	1,500.00	-597.09	60.2%
5141 · MAINTENANCE	5,970.76	6,000.00	-29.24	99.5%
5142 · WATER PURCHASES	33,440.43	43,000.00	-9,559.57	77.8%
5143 · LEASE FEES	1,529.28	1,750.00	-220.72	87.4%
5144 · DIRECTOR'S FEE	0.00	0.00	0.00	0.0%
5145 · ENGINEER	662.50	5,000.00	-4,337.50	13.3%
Total 5100 · GENERAL OPERATING EXPENS...	<u>81,335.23</u>	<u>116,480.00</u>	<u>-35,144.77</u>	<u>69.8%</u>
Total Expense	<u>128,638.46</u>	<u>182,084.00</u>	<u>-53,445.54</u>	<u>70.6%</u>
Net Ordinary Income	155,225.75	260,316.00	-105,090.25	59.6%
Other Income/Expense				
Other Income				
7000 · FIRE SUPPRESSION FUND				
7401 · Beginning Fund Balance	0.00	5,000.00	-5,000.00	0.0%
7403 · TRANSFER IN FROM GENERAL FU...	0.00	120,546.00	-120,546.00	0.0%
Total 7000 · FIRE SUPPRESSION FUND	<u>0.00</u>	<u>125,546.00</u>	<u>-125,546.00</u>	<u>0.0%</u>
Total Other Income	0.00	125,546.00	-125,546.00	0.0%
Other Expense				
5149 · OPERATING CONTINGENCY	0.00	65,770.00	-65,770.00	0.0%

Burlington Water District
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5410 · TRANSFERS OUT				
5410.1 · TRANSFER TO FIRE FUND	0.00	120,546.00	-120,546.00	0.0%
Total 5410 · TRANSFERS OUT	0.00	120,546.00	-120,546.00	0.0%
5200 · CAPITAL OUTLAY				
5200.1 · CAPITAL OUTLAY	0.00	3,000.00	-3,000.00	0.0%
Total 5200 · CAPITAL OUTLAY	0.00	3,000.00	-3,000.00	0.0%
5300 · DEBT SERVICE				
5300.1 · Repayment of IFA Loan Debt	31,773.66	35,000.00	-3,226.34	90.8%
5300.2 · REPAY OF OREGON LOAN DEBT	37,147.82	41,000.00	-3,852.18	90.6%
Total 5300 · DEBT SERVICE	68,921.48	76,000.00	-7,078.52	90.7%
7000.1 · FIRE FUND				
7100.2 · Unappropriated Ending Fund Bal	0.00	0.00	0.00	0.0%
7100.1 · Materials & Services-Fire Serv	120,546.00	120,546.00	0.00	100.0%
Total 7000.1 · FIRE FUND	120,546.00	120,546.00	0.00	100.0%
Total Other Expense	189,467.48	385,862.00	-196,394.52	49.1%
Net Other Income	-189,467.48	-260,316.00	70,848.52	72.8%
Net Income	<u>-34,241.73</u>	<u>0.00</u>	<u>-34,241.73</u>	<u>100.0%</u>