

LAKE WHATCOM WATER AND SEWER DISTRICT

2016 ANNUAL BUDGET



FY 2016 Budget

Lake Whatcom Water & Sewer District 1220 Lakeway Drive Bellingham, Washington 98229

Approved:

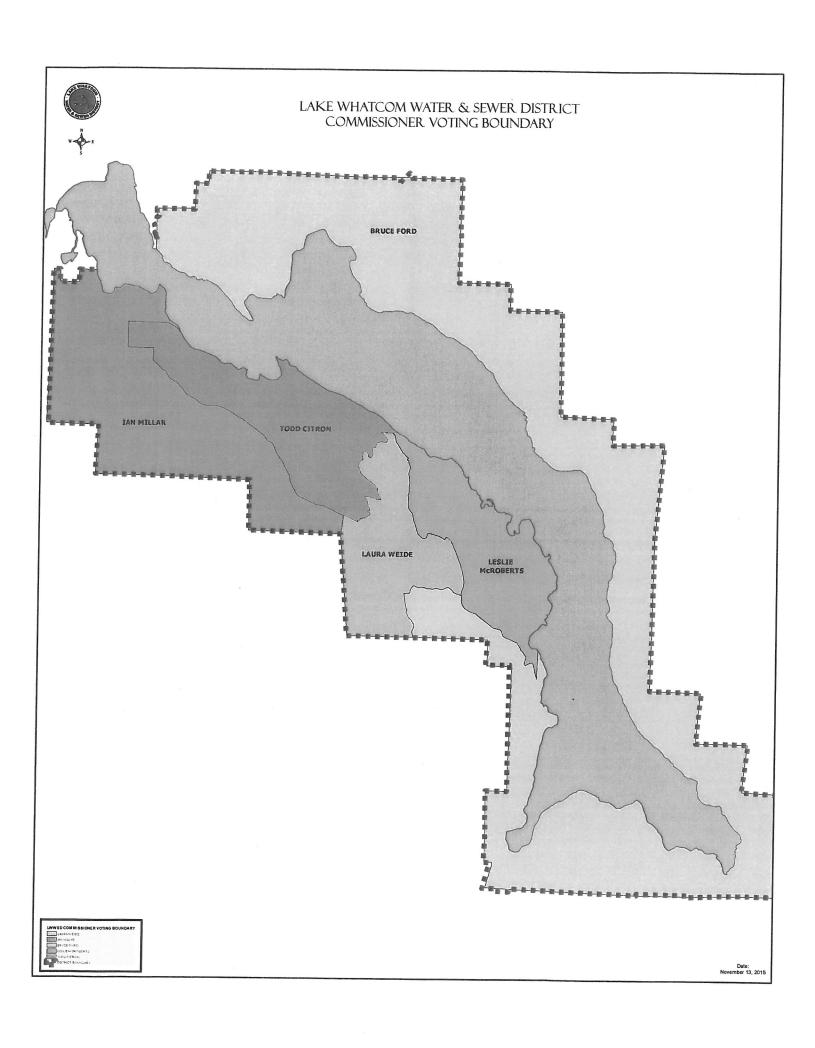
December 9, 2015

Board of Commissioners:

Leslie McRoberts, President
Todd Citron, Secretary
Laura Weide, Commissioner
John Millar, Commissioner
Bruce Ford, Commissioner

General Manager Patrick Sorensen

December 9, 2015





LAKE WHATCOM WATER AND SEWER DISTRICT 1220 LAKEWAY DRIVE BELLINGHAM, WASHINGTON 98229

(360) 734-9224 FAX 738-8250

December 1, 2015

Board of Commissioners Lake Whatcom Water and Sewer District 1220 Lakeway Drive Bellingham, WA 98229

Re: Proposed 2016 Budget

Dear Commissioners:

Attached is a copy of the proposed 2016 budget and a summary of related topical issues for your consideration and discussion:

Expenditure & Revenue Highlights

As illustrated within the Operations sections of the attached budget, overall net expenditures are proposed to increase by approximately 8.5% over last year's approved 2015 budget. There are a handful of major reasons for this proposed increase. This includes budgeting a cost of living and personnel benefits increase in January of 2% and step increases for those so qualified as recommended in the recently completed 2015 Salary Survey and as required through our labor agreement with AFSCME Local 114WD.

The District is entering into a new 3 year labor contract starting in January 2016 which includes various negotiated benefit increases. Other significant changes include higher fees for general liability insurance which increased by 14% as a consequence of adjusted rates that reflect actual liability costs. Previously the District's actual costs had not been properly reflected. In addition, the Washington Department of Revenue business and occupation taxes will increase by 4% in the new year.

Overall revenue for 2016 is projected to increase by approximately 4%. As called for within the District's adopted water and sewer rate plan, water rates will increase by 8.75% while sewer rates will increase by 2.5% in January Like last year, we are conservatively budgeting for only 5 new connections in 2016. A total of 9 connections were realized in 2015. Remaining ULID No.18 payments, which are decreasing each year, are unrestricted, and continue to be available for general operations as the original loan is paid off. . Both projected revenue and expenditure figures are within 1% of the rate study recommendations.

Operating Reserves (Working Capital)

An operating reserve is designated to provide a liquidity cushion; it protects the utility from the risk of short-term variation in the timing of revenue collection or payment of expenses. Like other types of reserves, operating reserves also serve another purpose; they help smooth rate increases over time. In the 2016 budget our operating reserve goal is \$800,000 which is 45 days of sewer expenses and 90 days of water expenses which is within the industry standard of 40- 60 days for sewer utilities and 60 - 90 days for water utilities.

Capital Reserves (Capital Contingency)

In addition to protecting against variations in the timing of operating costs and revenues, it is prudent to maintain a capital contingency reserve to meet unexpected emergency capital outlays. We have used replacement costs to derive the targeted reserve dollar amount which equates to .5% of the replacement cost of fixed assets. In the 2016 budget we have \$930,000 sewer reserve and \$600,000 water reserve; both exceed the minimum capital contingency.

Rate Fund System Reinvestment

The District has a policy of setting aside a certain amount of rate revenue each year for system reinvestment. Funding depreciation expense meets several standards for responsible rates: financial integrity, rate equity, and adequacy of capital funding. For 2016 the District has budgeted system reinvestment at \$837,000.

Looking Back: 2015 Capital Improvements and Other Projects

Each year the District initiates projects from its ongoing Capital Improvement Program that are critical to maintaining our existing water and sewer systems. The largest and most time consuming project in 2015 was the Geneva AC Water Main Replacement Project. Initiated in 2013, the bulk of the construction took place from the spring through the fall of 2015. Approximately 2.5 miles of water lines were replaced in the streets of the Geneva neighborhood. Most of this work has now been completed. All but some remaining contractor asphalt repairs are completed. The remaining work will be completed in the spring of 2016 before the project is closed out.

The District continued to move forward with the design work associated with the Strawberry Point Sewer Pump Station replacement project in Geneva. However, the final bidding and contract award was moved off to the winter of 2016. This was done in order to accommodate the Geneva AC project during the summer and its demands on staff time.

Design and pre-bid preparation work with the new Division 22 water tank in Sudden Valley continued throughout 2015. In addition, the District initiated a contract for a seismic

assessment of its other existing steel water reservoirs. The District also initiated the State required water use efficiency report. This is required every 5 years. In addition, a study to evaluate the possible extension of a sewer line to address 80 + homes served by sewer within the Northshore Road sewer service area was also started. These existing homes are adjacent to an existing District owned sewer line.

Because these older homes and septic systems are next to Lake Whatcom's north shore and the District's primary drinking water source, we are investigating possible septic related pollution in the Lake. Finally, we again invested resources into our continuing effort to rehabilitate aging sewer main lines throughout the District in order to reduce inflow and infiltration into the waste water system. Intern this reduces our wastewater treatment costs.

Looking Forward: On-Going & Capital Improvement Projects in 2016

In 2016 the District will move forward on closing out asphalt paving issues associated with the Geneva AC Water Main Project. Likewise, we will be initiating the bidding and construction of the Division 22 Water Reservoir and the Strawberry Point Sewer Pump Station Replacement project. Likewise, investigation will continue on the Northshore Road sewer line extension issue, and the steel reservoir seismic review. In addition, we need to update the District's Water Comprehensive Plan. Coupled with our normal maintenance work, staff will be very busy in 2016 managing these efforts.

Each of these highlighted projects fall within the framework of the District's existing critical planning documents such as our Water and Sewer Comprehensive Plans and the previously adopted water and sewer rate schedule. Together these documents along with the policy direction provided by the Board of Commissioners serve the District in matching up needed resources to implement critical capital improvements and ongoing maintenance requirements.

In Conclusion

The District's financial condition remains healthy and solvent. We follow long established conservative financial budgeting practices. Debt service requirements continue to be met. Resources are being saved for future capital requirements and unforeseen emergencies. The on-going effort of planning and preparing for the future along with the operational maintenance requirements of the District are being met. This is a result of the dedication and diligence exhibited by the Board of Commissioners in establishing governing policies and by the commitment and efficiency of staff in carrying out these policies. Again, recognition needs to be given to the employees of the District who are responsible for doing a great job in managing the resources we are entrusted with on behalf of the ratepayers.

Respectively submitted,

Patrick Sorensen General Manager



OPERATING FUND SUMMARY 401

This fund is maintained as the primary operating fund of the District. The majority of the revenue is derived from rates charged to water and sewer customers. Other revenue sources are interest income, late payment fees, recording fees, permit fees and miscellaneous charges and fees. All fees and charges are set by the Board of Commissioners. Funds collected are used to pay for operating and maintenance expenditures in accordance with the annual operating budget.



SYSTEM REINVESTMENT FUND SUMMARY 420

The System Reinvestment Fund is a special fund intended to receive and disburse funds for capital construction projects. This fund is primarily funded through interfund income from the General Fund. It is additionally funded annually in an amount established through the rate study. Other income is in the form of grants, loans, latecomer fees and permits. The System Reinvestment Fund expenses are derived from the Capital Improvement and Maintenance Plan attached to the fiscal year 2016 budget.

SEWER/STORM WATER CONTINGENCY FUND SUMMARY 425

The Sewer/Storm Water Contingency Fund was created to ensure that unforeseen projects related to sewer system and storm water system expenses will have funding, as approved by the Board. This fund was established with the remaining ULID 18 Fund balance after paying off all Public Works Trust Fund and Department of Ecology loans associated with the ULID.

DWSRF PROJECTS FUND SUMMARY 440 (DRINKING WATER STATE REVOLVING FUND)

The DWSRF Projects Fund is a special fund for the utilization of two Drinking Water State Revolving Fund loans. One project replaces aging water mains including all of the asbestos concrete (AC) water mains in the Geneva service area with ductile iron (DI) water mains. The other project constructs a new .5 MG (million gallon) reservoir to keep up with population growth primarily due to infilling in Geneva and Sudden Valley.



DEBT SERVICE FUNDS

Debt Service describes all expenses in connection with the issuance and initial sale of evidences of debt, such as loans, the sale of revenue bonds, etc. The District has two debt service funds which are used to pay off loans and bonds. A Revenue Bonds and Loan Funds Summary is included in the budget document.

2009 BOND DEBT SERVICE FUND SUMMARY 450

The 2009 Bond Debt Service Fund serves to provide redemption of the 2009 Bond issue. Interest is paid semi-annually, and the principal is paid annually from General Fund revenues.

2009 BOND RESERVE FUND SUMMARY 460

This fund was established by the covenants of the 2009 bond sale and is restricted by definition. A reserve limitation is required to be held in the Reserve Fund until the outstanding 2009 bonds are paid in full. The bond reserve is fully funded.

WATER LOANS DEBT SERVICE FUND SUMMARY 470

The Water Loans Debt Service Fund serves to provide redemption of two long term water project loans. Principal and interest are paid entirely from General Fund revenues.



ULID 18 FUND SUMMARY

480

The ULID 18 Fund is to provide for the revenue which comes from assessments against the properties within the ULID service area, as well as the interest earned on assessments collected prior to bond payments. All debt has been satisfied for this project, and therefore funds are unrestricted. In 2013 the remaining fund balance was utilized to set up the 425 Sewer/Water Contingency Fund. This revenue source is transferred to the Operating Fund 401 monthly and will cease in 2023 upon satisfaction of all assessments by the customer base.



LAKE WHATCOM WATER AND SEWER FUND SUMMARY 2016

PROPOSED 2016 YEAR END BALANCE ALLOCATED TO OPERATING RESERVES AVAILABLE 2016 YEAR END BALANCE	CASH/INVESTMENTS 2015 CARRYOVER	2016 EXPENDITURES AND TRANSFERS OUT	2016 REVENUES AND TRANSFERS IN		A SEWER DIST.
\$1,492,873 -\$800,000 \$692,873	1,900,000	(6,456,153)	6,049,026	OPERATING	401
\$	1	(877,000)	877,000	REINVESTM ENT	420 SYSTEM
\$931,730	926,910	(200)	5,020	REINVESTM SEWER/STORM ENT WATER	425
\$0	62,683	(62,683)		2009 BOND PROJECTS	430
\$0		(1,962,700)	1,962,700	DWSRF PROJECTS	440
\$0		(443,050)	443,050	DEBT	450 2009 BOND
\$523,200	513,400	(200)	10,000	RESERVE (RESTRICTED)	460 2009 BOND
\$3		(53,867)	53,870	LOAN DEBT SERVICE	470
\$0	ı	(60,000)	60,000	ULID 18	480
\$2,947,806	3,402,993	(9,915,853)	9,460,666	TOTAL	

LAKE WHATCOM WATER AND SEWER DISTRICT YEAR 2016 TRANSFERS

DESCRIPTION	FROM FUND	AMOUNT	TO FUND	AMOUNT
For System Reinvestment	401	837,000	420	837,000
For DWSRF Project Div 22 Reservoir	401	828,150	440	828,150
For DWSRF Geneva Mains Debt Service	401	139,700	440	139,700
For 2009 Bond Debt Service	401	443,050	450	443,050
For Water Loans Debt Service	401	53,870	470	53,870
From ULID 18 payments	480	60,000	401	60,000
	ı		ı	
TOTAL TRANSFERS	الم	\$ 2,361,770	₄₀	\$ 2,361,770

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							Scheduled annual rate increase	
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							62%	
				emates.				
				1				

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1 % Ferrills, Other				sesseque				
40/ Domit Other				* Control			35%	
20/ Epoc/Chorne				tronge				
35% Water Sales				laterisea				
62% Sewer Service				an annual control				
Legend:				angane a				
				tagostieta			1% 7 2%	
				COLUMN TO SERVICE STATE OF THE SERVICE STATE STA	And the contraction of the special property and an extension of the special property and the spe	CHECKS CHARLES AND STREET CHARLES CHAR		
6,049,026	5,849,400	5,637,879		5,345,365	4,833,381	4,5/8,889		
						770000	TOTAL REVENIES	
60,000	74,000	73,000	89,280	177,364	•	0	Hansier in Irom OLID 18 Fund 480	0-00-00
			5,000				Transfer in from III ID 40 F	401-307-10-00
	15,943.00	•		6,380			School Carried A	401-305-40-00
10.	31,905.00	10,000	34,558	28,225	25,607	16,134	Permits Operation portion (5 new connection permits)	401-305-20-00
			1,545	2,808	2,165	1,421	Dank Tees	404 270 40 00
	1.720.00		3,967	20,736	652	11,283	Sale of scrap metal and surplus	401-369-10-00
	705.82	2,000	1,639	246	1	4,709	Investment Interest	401-360-10-10
	58.396.36	65,000	64,178	79,026	65,156	65,751	Late fees	401-354-44-40
30,000	29.022.55	40.000				-	Combined Fees	401-343-81-10
4	4.610.18	5,500		9,265	1,070	1,070	Oewer Gervice Ciner	1 242 04 40
3 740 663	3.649.426.91	3,618,687	3,480,670	3,408,634	3,212,626	3,074,699	Sewer Service Residential (2.5% rate increase) *	401-343-50-10
	•			36,009	27,601	22,259	vvaler vales Ciner	401-343-50-44
	•			2,379	9,340	7,040	Water Sales Conversions	11-343-40-10
2.142	1,983,669.82	1,823,692	1,744,440	1,574,293	1,488,188	1,3/3,547	Water Sales Metered (0.73% pase rate increase)	401-343-40-18
		1	T		9/6	076	Water Sales Metered (8 75% haso rate increase) *	401-343-40-10
					970	076	Latecomer Fee	401-343-20-00
								REVENUES
2016	2015	2015	2014	2102	7107	8011	- 407	OPERATING FUND - 401
Budget	Projected	Adopted	Actual	Actual	2040	2014		
			Andrina	A 24:13	Actual	Actual	Description	
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			The state of the s						
READED-0-099 2011		Description	Actual	Actual	Actual	Actual	Adopted	Projected	Rudost
April Principal Principa	OPERATING FIND - 401		2011	2012	2013	2014	2015	2015	2016
Section	STEED ING LOND - 401								
Amini Parell	EXPENDITURES								
April Partic Pa	A01 F3V A0 A0								
Color	401-53X-10-10	Admin Payroll (2% cola plus step increases - 2016)	1,210,935	1,370,178	1,437,609	1,437,711	580.500	542.005	629 294
OII MASSING 68,000 68,000 28,207 22,341 2000 20372 Medical Class Management Frogram CASO 6,000 6,000 1,000 <	401-53X-10-31	Admin Personnel Benefits (Medical, Retirement etc)	470,142	487,173	518,800	507,598	220,000	193,877	207.280
March Marc	401-53X-10-31-01	Gen Admin Supplies	48,808	45,187	22,827	22,314	21.000	20.372	21 000
	401-53X-10-40	Meetings/Team building	500	978	2,087	1.511	1.500	1.402	1,500
Marie Clarify (Labry) Mari	TO LOWN 10-TO	Web pay/Bank Fees	5,269	9,432	11,203	17,405	18.000	27.864	20.000
CO Value Coaling Automy Recognition (COAA) 60,194 60,094 60,000 97,654 Application of Coaling Automy Recognition (COAA) Application (COAA) 60,194 60,000 97,654 Application (COAA) Application (COAA) Application (COAA) Application (COAA) Application (COAA) DAIL Francis (COAA) DAIL Francis (COAA) Application (COAA) Application (COAA) Application (COAA) Decimient (COAA) Decimient (COAA) Application (COAA) Application (COAA) Application (COAA) Application (COAA) Decimient (COAA) Decimient (COAA) Application (COAA) App		Interlocal - Lake vvhatcom Management Program							
Monte Counting Name (Sequential Counting) 60,34 60,00 59,854 County Auditor Time (Sequential) 20,34 60,00 59,854 Assistant (Sequential) Assistant (Sequential Sequential Se		Interlocal - II vasive opecies							
County Audior Place (Signaphy) 2015 20	401-534-10-41-00	Water Oriality Assurance Programs (TOTAL)							
Data for (Electronic Services) Animating Services Animating Servic		County Auditor Filing Fees (Simplifile)				60,134	65,000	37,654	65,000
Annexing Service Annexing Se		Data Bar (Statement processing)							6,000
Daha Pro (Time dock opation)		Answering Service							25,000
BMS. Flux-bill Software Wisb. Clared saviews Wisb. Clared savi		Data Pro (Time clock system)							4,500
Wite Clock services Wite Clock services Wite Clock services Wite Clock services ADPA (Internal audit and Francisis statements) Appl (Internal audit and Francis statements) Appl (In		BIAS Financial Software							30,000
CPAN SIRED Auditor CPAN SIRED Auditor CPAN (Circinal audit and Prenocial statements) CPAN (Circinal audit and Prenocial audit an		Web Check services							3 500
DCACIMENTAL audit and Financial distinments)		WA State Auditor							16 200
		Documers Web site maintenance and impands							3,000
Match your of the American Support Match your of the American Support Suppo		Legal Coincel							5,000
Wilding search Wild		3D - Computer support							50,000
Building assurity Entit control Building assurity Entit control Entities Entites Entites Entites Entites Entites Entites Entites		Watchguard							20,000
Building custodial		Building security							1,000
Pest control		Building custodial							1,500
Endicaciping services Endicaciping services Endicaciping services Endicaciping services Endicaciping services Endicaciping Engineering Engin		Pest control							7,200
South Whatcom Fig (hydrant nativenance) GE Scade System Software Maintenance - Operations Wilson Engineering Wilson Engineering South Whatcom Engineering South Miles Sout		Landscaping service							500
CES Soutian Software Maintenance - Operations CES CE		Soutrh Whatcom Fire (hydrant maintenance)							2,000
Camera Properties Came		GE Scada System Software Maintenance - Operations							7.500
Cultivativa		Wilson Engineering							7.000
Carticipath Substitute Su		Camera Van Software							1.500
Auto Deserting Highering Contenting Auto Deserting		SUADAPPIC Support - Engineering/Operations							5.000
Control Cont		Auto Desk - Engineering/Operations							8,000
Rociowal Tenting Rociowal Rociowa		GIS Partnership							1,000
IT Pipes		Rockwell - Engineering/Operations							1,000
ESRI - ARC GIS Invoice - Engineering		IT Pipes							500
Inclusive Engineering Incl		ESRI - ARC GIS							1,500
Master Meter Generator Load Testing Cheerlook software Administration Cheerlook software Administration Communication Communic		Inovise - Engineering							2,000
Cyberick software Cybe		Master Weter							2.000
Misc (Gir notices etc.) Misc (Gir notices) Misc (Gir notices) Memberships/Dues Memberships/Dues Memberships/Dues Admin Masc. Admin Masc. Memberships/Dues Admin Masc. Memberships/Dues Admin Masc. Admin Masc		Charles Commig							22,000
Professional Services (TOTAL) 285,389 206,315 340,633 300,258 230,000 236,713		Miss (Rid notices etc.)							1,000
Communication Communicatio	401-53X-10-41-01	Professional Services (TOTAL)	000	200 041					1,000
Memberships/Dues Memberships/Dues Memberships/Dues May State Dept of Revenue Taxes Memberships/Dues May State Dept of Revenue Taxes Memberships/Dues Memberships/M	401-53X-10-42	Communication	53,309	206,315	340,633	300,258	230,000	236,713	231,500
WA State Dept of Revenue Taxes VWA State Dept of Revenue Taxes 18,710 16,403 12,244 14,700 12,244 14,700 14,710 Admin It Lesse 3,031 2,850 2,297 2,310 2,000 1,471 Property Insurance 3,031 2,850 2,297 2,310 2,000 121,322 Admin Misc. 137,158 94,276 94,695 105,538 110,000 121,322 Op Memberships/Dues 13,843 - 2,631 800 1,000 777 VA State Dept of RevenueTaxes/Permits 13,484 - 2,631 800 1,000 10,417 Training & Travell 27,518 28,136 26,707 20,118 25,000 10,417 Training & Travell 27,518 28,136 26,707 20,118 25,000 30,767 Tutton reimbursement 27,518 28,136 26,707 20,118 25,000 30,767 Maintenance Claims 94,592 96,068 90,632 140,958 125,000 41,535 Operations Contracted 13,486 25,083 9,111 10,485 10,000 41,535 Water City of Bellingham 13,848 32,000 63,635 42,000 <t< td=""><td>401-53X-10-43</td><td>Wemberships/Dues</td><td>16 343</td><td>42,704</td><td>44,3/5</td><td>49,212</td><td>50,000</td><td>45,931</td><td>46,000</td></t<>	401-53X-10-43	Wemberships/Dues	16 343	42,704	44,3/5	49,212	50,000	45,931	46,000
Admin Lease Admin Lease 3,331 2,850 2,297 2,310 2,000 1,471	401-53X-10-44	WA State Dept of Revenue Taxes	138 971	146 410	164 040	166 469			
Admin Misc. 137,158 94,276 94,695 105,338 10,000 121,327 02 1	401-53X-10-45	Admin Lease	3.031	2.850	2 297	2310	3000	4 474	3
Admin Misc. Admin	401-53X-10-46	Property Insurance	137,158	94.276	94.695	105.538	110,000	101 200	135,000
Welfard State Dept of Revenue Taxes/Permits	401-53X-10-49-01	Admin Misc.	(3,484)		2,631	800	1.000	777	1 000
Training A travel Permits Training A travel Training A travel Tuition relimbursement Tuition relimbursement A training A travel Tuition relimbursement A travel Tuition relimbursement A travel Tuition relimbursement A travel Tuition relimbursement A travel A	401-53X-10-49-02	Memberships/Dues				-	15.000	10.417	12,000
Training & Irave 27,518 28,136 26,707 20,118 25,000 30,767 20,118 25,000 30,767 20,118 25,000 30,767 20,118 25,000 30,767 20,118 25,000 30,767 20,118 25,000 30,767 20,118 20,000 30,767 20,118 20,000 30,767 20,118 20,000 20,128 20,000 2	401-53X-40-43	WA State Dept of Revenue Laxes/Permits				•	180,000	184 548	191 500
Maintenance Supplies 1,000 141,535 1,000 141,535 1,000 141,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,41,535 1,000 1,633 1,416 25,883 1,11 1,0485 1,000 1,633 1,416 25,883 1,11 1,0485 1,000 1,41,535 1,000	401-53X-40-44	Triffic sinch the same of the	27,518	28,136	26,707	20,118	25,000	30.767	35,000
Operations Repair/Maint 94,592 96,068 90,632 140,958 125,000 141,535	401-53X-50-31	Maintenance Cupplice				1	1,000		1,000
Insurance Claims	401-53X-50-48	Operations Repair/Maint	94,592	96,068	90,632	140,958	125,000	141,535	145,000
Operations Contracted 1,435 1,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,485 10,000 3,111 10,000 3,	401-53X-50-49	Insurance Claims	5,000	7 466	44,345	65,735	65,000	64,006	65,000
Water City of Bellingham Value 13,848 32,057 22,201 34,595 42,000 40,454 550 60,000 674,017 600,000 674,000	401-33X-50-47	Operations Contracted	14.416	25,883	9111	10 485	10000	11,633	5,000
Sewer City of Bellingham Treatment Fee 800,320 588,095 550,000 674,177 600,000 674,000	401-535-60-47	Water City of Bellingham	13,848	32,057	22.201	34.595	42,000	40 454	40,000
	1000-00-17	Sewer City of Bellingham Treatment Fee	800,320	588,095	550,000	674.017	600,000	501 822	500,000

						2016 YEAR END ALLOCATED TO OPERATING RESERVES PROPOSED AVAILABLE 2016 YEAR END BALANCE	
(4,939,590)	(5,367,000)	(5,342,337)	(4,682,540)	(4,445,361)	(5)8,882,6)	2015 BALANCE CARRYOVER	
5,849,400	5,637,879	5,470,741	5,345,365	4,833,381	4,578,889	OPERATING REVENUES EXPENDITURES	
4,939,590	5,367,000	5,342,337	4,682,540	4,445,361	5,299,905	TOTAL EXPENDITURES	ODEBATING EINO
			,	113,335	113,335	(e payiieil)	
	63,700	65,339	200,975	92,500	93,350	Transfers Out to Water Loan Debt Service Fund 470 Transfers Out to II II n 18 I non Debt Service Fund 470 Transfers Out to II II n 18 I non Debt Service Fund 470	
	448,050	447,450	443,875	295,500	297,250	Transfer Out to ZUU9 Bond Debt Service Fund 450	
						Transfers Out to DWSRF Projects Fund 440 (Loan payment)	
383,500	815,000	947,000	346,806	425,063	1,140,000	Transfers Out to System Reinvestment Fund 420 Transfers Out to DWSRF Projects Fund 440 (Division 22 Reservoir)	
3,970,078	4,040,250	3,882,548	3,690,884	3,518,963	3,655,970	O SPANING FALENDI DAES	TRANSFERS
	. 10,000					ODERATING EVDENOTTINGS	
	145 000					Post Point Interest Payments	
	70 000					Post Point Frincipal Payments	401-592-35-83
I	2 000	1.911	1.854	4,092	4,337	D-A D-A-C-A-C-A-C-A-C-A-C-A-C-A-C-A-C-A-C-A-	401-591-35-77
	210,000	202,182	209,641	197,435	213,061	l aindry	401-53X-80-49
	2,500	2,208				General Utilities	401-53X-80-47
Ī	12,000	6,121	7,856	8,763	6,1,5	Safety Supplies Roots	401-53x-80-35-01
	36,000	32,839	29,466	35,834	39,133	Safety Supplies	401-53X-80-35
			45,661	2	200	Fuel	401-53X-80-32
348,037	330,000		-			Operations General Supplies	401-53X-80-31
961,740	870,750					Operations Personnel Benefits (Medical Retirement etc.)	401-53X-80-20
2015	2015	2014	2013	2012	2011	Operations Payroll (2% cola plus sten increases - 2016)	401-53X-80-10
Projected	Adopted	Actual	Actual	Actual	Actual		

	Description	•						1
		Actual	Actual	Actual	Actual	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
CVCTGM DETERMINED THE TOTAL TO	Control of the Contro							
O'CILIN NEW YESTMENT FOND : 420								
420-369-90-20	Prior Year Beimburgament							
420-343-40-19	DE A DOMESTICATION				38.642			
420-379-10-30		2.250	59.996					
420-370-40-40	Permits Capital Portion (5 new connection permits)	30 561	46 676	n n n n n n n n n n n n n n n n n n n	24 200			
400 007 40 00	Latecomer Fees	10 300	10,070	33,300	04,090	40,000	41,000	
420-387-10-00	Transfers In from Operating Fund 401	890,01	19,0/4					
	Transfore In from Opening I und 401	1,140,000	425,063	346,806	947.000	815,000	356 000	
	Transfers In from System Popleson of First Add	138,823					- 000,000	007,000
	Tanada III II Ojaralii Napidoalilalik Full 4 [3	100,000		13,538				
	TOTAL REVENUES							
		1,422,023	550,809	415,852	1,049,738	855,000	397,000	877,000
420-334-10-41	DEA Contracted Services	40 400	200					
420-534-90-61	DEA Refunds	10,400	0,086	3,429				
**************************************	Contracted Professional Services	19,017	,					
120 FOL 20 CO	Capital Outlay - Structures	1 005 027	46 000	4400				
420-394-38-63	Capital Outlay - Water/Sewer Systems	1,56,600,1	45,065	14,367	104,392		150,000	
420-594-38-64	Capital Outlay - Machinery/Equipment		465,860	167,684	750,766		250,000	
		240,881	106,158	282,785	194,215		20,000	
	Active Projects to be completed in 2016					200		
	New 2016 Capital Projects (see CIP detail - 2016)					90,000		657,000
						765,000		220,000
	TOTAL EXPENDITURES	1,279,913	623,669	468,265	1,049,373	855,000	420,000	877.000
SYSTEM REINVESTMENT FUND	DEVENICE							
	EVERACIO DE COMPANIO DE COMPAN	1,422,023	550,809	415,852	1.049,738	855.000	397 000	877 000
	O ADDITIONAL TOTAL OF THE PARTY	(1,279,913)	(623,669)	(468, 265)	(1.049.373)	(855,000)	(420,000)	0
	COOPINACO IMENIO BALANCE CARRYOVER					, , , , ,	1.0000	1011,000
	PROPOSED 2016 YEAR END BALANCE							

	Description							-
		Actual	Actual	Actual	Actual	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
SEWER/STORM WATER CONTINGENCY FUND - 425								
425-361-11-00	Investment Interest							
425-397-10-00	Transfers in from III D 40 First 400				869	5,020	5.000	5.020
	T. Marie of the Call 400			1.000.000				
	rianslers in from Bond Reserve Fund 490			179 202				
	I CI AL REVENUES			440,000				
				1,110,000	000	0,020	5,000	5,020
420-000-IU-41	Stormwater Comp Plan (See Active Projects C1315 PH2)							
425-535-10-89	Investment Service Charges			24,642	9,654			
425-594-38-63	Water/Source Control Cital gos			120	190	200	200	200
425-594-38-64	Mocking Cystalia							
	wacamery Equipment			220 490	300			
	TOTAL EXPENDITURES			100,700	1,000			
				245,242	11,144	200	200	200
SEWER/STORM WATER CONTINGENCY FUND	RIVINGIO							
	FYDENDITIERS			1,178,202	869	5,020	5,000	5.020
				(245, 242)	(11.144)	(200)	(200)	3
	CASTINGES MEN IS BALANCE CARRYOVER						1000	200
	PROPOSED 2016 YEAR END BALANCE							926,970
								937,7

	Description	Actual	Actual	Actual	Actual	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
CAPITAL BOND PROJECTS FUND (RESTRICTED) - 430								
430-361-11-00	Investment Interest	44 705	5					
430-382-20-00	2009 Bond Proceeds	11,700	0					1
	TOTAL REVENUES	11,785	10					
430-504-38-63								
430-597-10-00	Capital Outlay - Water/Sewer Systems	1,607,281	174,894	19,591		57.250		62 683
	Transfers Out to Bond Debt Service Fund 450		150,000					04,00
	TOTAL EVERNOTIOES							
	- CIAL EXTENDITORES	1,607,281	324,894	19,591		57,250		62,683
CAPITAL BOND PROJECTS FUND	REVENUES	14 795	5					
	EXPENDITURES	/4 SO7 294)	1234 9941	(40 704)		1000		
	CASH/INVESTMENTS BALANCE CARRYOVER	(1)001,001,	(00-7,00-7)	(10,001)		(062,16)		02,083
	PROPOSED 2016 YEAR END BALANCE							02,000

	Description	Actual	Actual	Actual	Actual	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
DWSRF PROJECTS FUND - 440								
440-333-66-46-40	Division 22 Reservoir (Permits and Deson)							
440-333-66-46-41	Geneva AC Maine (Permite Design and Construction)						44,718	994,850
	(Silling, Design and Collandonoll)						2,398,750	
440-397-10-40	Transfers In from Operating Fund 401							
							21,276	967,850
	TOTAL REVENUES							
							2,464,744	1,962,700
440-591-34-40	Principal Loan Division 22 Reservoir							
40-081-34-47	Principal Loan Geneva AC Mains							103,700
440-592-34-40	Interest Loan Division 22 Reservoir							
440-592-34-41	Interest Loan Geneva AC Mains							36,000
440-594-34-62	Division 22 Reservoir (Permits and Descri)							
40-594-34-63	Geneva AC Mains (Permits Design and Construction)						7,300	1,823,000
	Comment Construction						2,398,750	
	TOTAL EXPENDITURES						2000	
DWSRE DRO IECTS ELIMO							2,400,000	1,204,700
THE PROPERTY OF THE PROPERTY O	REVENUES						3 464 744	1000 700
	EXPENDITURES						2,404,744	1,962,700
	CASH/INVESTMENTS BALANCE CARRYOVER						(2,406,050)	(1,962,700
	PROPOSED 2016 YEAR END BALANCE							
Expenditures offset by draws as projects progress.								

	2110	RF Loan Funded Projects			1					
				Original	Р	rojected Budget	-			
			Bu	dget for 2013		to Completion		Spent to Date	1	Amount
Category	Project #	Project Title / Tasks		an Application		justed 11/19/15)		(11/19/2015)	1	Remaining
14/-4	04404	Division 00 December 1								
Water	C1401	Division 22 Reservoir Design/Permitting/Bidding	¢	160 000 00	1 0	166 604 00		4474754		00 000 4
				160,000.00	+	166,624.00	\$	44,717.54	\$	96,906.4
		ADM - Admin, Permits, Fees, Etc		35,000.00		25,000.00	<u> </u>		-	
			\$	45,000.00		44,734.00	+	44,717.54	\$	16.4
				80,000.00		96,890.00			\$	96,890.0
		Construction		825,000.00		1,590,000.00	\$	-	\$	1,590,000.0
		PH3 - Construction Admin/Testing/Inspection	\$	100,000.00	+	100,000.00			\$	100,000.0
				700,000.00		1,490,000.00	ļ		\$	1,490,000.0
		Contigency	\$	25,000.00		-			\$	
		Total	\$	985,000.00		1,756,624.00		44,717.54	\$	1,686,906.4
		Loan Fee (1% of the Total)	\$	9,850.00	\$	9,850.00		9,850.00	\$	_
		Grand Total	\$	994,850.00	\$	1,766,474.00	\$	54,567.54	\$	1,686,906.4
300		Less DW	SRF	Loan Amount	\$	994,850.00	-	**************************************		
		2016 Capital Improvement Pla				771,624.00	İ	V	-	
	Rate	Funded Active Projects				ojected Budget				
				Original		o Completion		pent to Date		Amount
ategory	Project #	Project Title / Tasks	Pr	oject Budget	(ad	justed 11/19/15)		(11/19/15)		Remaining
Water	C1207	Reservoir Drains to Daylight								
		ENG - Engineering - Estimate	\$	-	\$		\$	-	\$	-
		CON - Construction - Estimate	\$	13,000.00	\$	13,000.00	\$	_	\$	13,000.0
General	C1214-ADN	Water System Improvements	\$	37,960.00						
		a. Blow-Off Parts, Valves, and Pipe			\$	10,000.00	\$	1-	\$	10,000.00
		b. Stortz Adapters			\$	1,000.00	\$	-	\$	1,000.00
Sewer	C1405	Strawberry Point Sewer PS - PH1 Predesign				The state of the s				
		PH1 - RH2 Predesign	\$	103,411.00	\$	103,411.00	\$	96,496.79	\$	6,914.2
		PH2 - RH2 Design, Bidding	\$	95,169.00	\$	95,169.00	\$	101,493.92	\$	(6,324.92
- +		PH3 - RH2 Value Engineering, Rebid	\$		\$	27,006.00	\$	25,097.09	\$	1,908.9
- 1		PH4 - RH2 Services During Construction - Estima		80,000.00	\$	50,000.00	\$	23,037.03	\$	50,000.00
		CON - Construction - Estimate	\$	450,000.00	\$	400,000.00	\$		\$	400,000.00
eneral	C1412	Facility Improvements	\$	10,000.00	Ψ	400,000.00	Ψ		Ψ	400,000.00
Onora:	01112	a. 1220 LW - Irrigation conduits and boxes	Ψ	10,000.00	\$	2,000.00	\$		\$	2,000.00
+	Market and the second and the second at	b. SVWTP - Install Fixed VHF Radio			\$	6,000.00	\$	<u>-</u>	\$	
		c. 1010 LV - Sliding glass door and concrete apron			\$	2,000.00	\$			6,000.00
Vater	C1502		\$	5,000.00					\$	2,000.00
Vater	C1502		\$	5,000.00	\$	2,500.00 10,000.00	\$		\$	2,500.00
Vater	C1503		\$	5,000.00	\$		Φ		\$	10,000.00
Vater	C1505		\$	35,000.00		5,000.00	Φ		\$	5,000.00
Sewer	C1506A		\$	35,000.00	\$	35,018.00	\$	24 424 20	\$	35,018.00
Sewer	C1506B	Whatcom Falls MH Repair	Ψ	55,000.00	Ψ	35,783.30	\$	34,134.30	\$	1,649.00
Sewer	O 1000B		¢	7 492 00	¢.	7 400 00	6		·	7 400 00
Sewer			\$	7,482.00	\$	7,482.00	\$		\$	7,482.00
Sewer	C1508		\$	50,000.00		90,000.00	\$	40.050.00	\$	90,000.00
Sewer	C1508		\$ \$	10,000.00		13,000.00	\$	10,050.00	\$	2,950.00
CAACI	C 1308	vvater Use Emiliency Opuate	Φ	15,750.00	Φ	15,750.00	\$	-	\$	15,750.00
						i		· i		

Lake Whatcom Water and Sewer District - Capital Improvement Plan 2016 thru 2021

Program Area	Program Area / CIP Project # / CIP Project Name	Fund	Total	2016	2017	2018	2019	2020	2021
Both Water and Sewer	nd Sewer								
0129	Asset Mgmt Tools - Software Upgrade and Mobile Devices		30.000	30,000					
0131	Replace SCADA Computer Hardware - Move to Virtual Machines		20,000	20,000	The second state of the se	The second secon			
A0005	Accounting & Administration Server - Replace/Update Hardware, Network Security, & OS		41,200		20.600			ש בטט	
E0001	Replace Backhoe (budget estimate for new unit)	420	161.270		20,000	The second secon	PROPERTY OF STREET, ST	161 270	
V0001	Replace Tool Truck (6 tool trucks in fleet)		109.273		EN 626			75,791	
V0002	Replace Administrative Staff Vehicle (3 cars in fleet)	Control dates and the second s	25.000		25,000		THE PARTY OF THE P	54,636	THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE
V0003	Replace Locator / Meter Reading Van		26.878		26 878	The second secon			
V0004	Replace Light Truck		33,598		33,598		A THE RESIDENCE AND A PARTY OF THE PARTY OF		The second secon
	Subtotal		447,219	50,000	160,713			236,506	
Sewer System									
0032	Agate Bay Pump Station Replacement		669,500						005 699
0038	Geneva Pump Station Replacement		669,500	The second second section (second second second		669,500	THE RESERVE THE PARTY AND ADDRESS OF THE PARTY		000,000
0049	Country Club Pump Station Replacement		669,500	The second secon	669,500			the case was been been been been been been been bee	A CHARLES OF PERSONS SERVICE AND ADDRESS OF THE PER
0050	Par Lane Pump Station Replacement		669,500		The second secon		669,500	The state of the s	THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.
0055	Rocky Ridge Pump Station Replacement		721,000			- The second sec		721,000	
0120	LW Interceptor Valve and Detention Basin Manual Valve Stem Extension	0 1 0 00 00 10 10 0 0 0 0 0 0 0 0 0 0 0	20,000	20,000	and the property and the second				TO THE A LABOR AND ADDRESS OF THE PARTY OF THE PARTY.
0124	Rehabilitate Old Flat Car Sewer Pump Station - Construction		77,250			77,250		The second secon	
0128a	Procure Additional Backup Generators - Stationary for Marina-Tomb		40,000	40,000				THE RESIDENCE OF A SECURITY OF THE PARTY OF	and the state of t
0128b	Procure Additional Backup Generators - Strawberry Canyon Extension Cord		10,000		10,000				
0128c	Procure Additional Backup Generators - Portable Generator		60,000	- white a continuent of the state of the state of		60,000	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		
0132	Electrical Design for Fault Tolerant Control System Backup Power		10,000	10,000		The second secon			
A0010	Update Sewer Comprehensive Plan (Current Plan Dated 6-14-2014)		66,950				66,950	The second secon	
10005	EPA Capacity, Management, Operations, & Maintenance (CMOM) Projects - Sewer I&I Subtotal		824,000 4,507,200	70,000	164,800 844,300	164,800 971,550	164,800 901,250	164,800 885,800	164,800 834,300
Water System									
0060	Eagleridge Fire Pump Control Upgrade		51,500		51.500				
0108	Replace SVWTP Booster Station Roof		25,750		25.750				
0110	Security - Intrusion Alarms at Reserviors, Cameras as SVWTP AHWTP		10.300		10 300			The second secon	
0118	Leak Locator Equipment		9,709		9 709	The state of the s	MATERIAL PROPERTY OF THE PROPE		
0125	Mechanical Staff Gauge for SVWTP Clearwell Reservoir	The state of the s	10 300		10 300	AND AND A RESIDENCE OF THE PARTY OF THE PART			The state of the s
0130	Eagleridge Booster Station Controls Reconfiguration and PLC Programming	THE RESIDENCE AND ADDRESS OF THE PARTY OF TH	2000 05		20 000 F0,500			THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	
0134	SVCA Louise Creek Water Main Relocation (Need to develop cost)	THE CHARLES OF LAND STREET, SAN	50,000		50,000	Committee of the state of the s			and the state of t
A0007	Water System Plan - Update (Current Plan Expires 3-15-2017)		100,000	100.000	20,000		CHAPTER OF STREET, SECTION OF STREET,		Committee of the Commit
W0002	Water System Rehab and Replacement Projects	420	800,000		THE REAL PROPERTY AND ADDRESS OF THE PERSON ADDR	200,000	200,000	200,000	200,000
WUUUS	SVW I P Hitter 3&4 Media - Replace		21,503					21,503	
Page 1 of 7					The same of the sa		to a second of the second	/	

* Note: Cost Estimates in 2016 Dollars

Grand Total

6,130,733

220,000

1,238,321

1,171,550

1,101,250

1,343,809

1,055,803

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Project Name:	LWB Interceptor Valve and Detention Basin Manual Valve Stem Extension
CIP#:	0120

Asset Register:	LWWSD → Sewer → Pump Stations → Marina and Tomb					
Failure Mode:	Capacity	Level of Service Mortality Efficiency				fficiency
Business Risk Exposure:	6	= 2 x 3 x 1 (PoF x CoF x Redundancy)				
Remaining Life:	N/A	Consumed Life:	N/A		ctive fe:	60

PURPOSE and DESCRIPTION OF THE PROJECT

This project improves the District's ability to control and divert high sewer flows during wet weather events.

LWB Interceptor Valve. During extreme wet weather events Airport and North Point sewer pump stations routinely compete for capacity in the Lake Whatcom Boulevard (LWB) Sewer Interceptor that flows north to the Cable Street sewer pump station. LWB Interceptor flow is maximized by District crews by manually diverting flow to the detention basin. An additional valve on the LWB Interceptor between the tie-in points for Airport and North Point would allow the District better control of flow direction. Airport flow could manually be isolated from North Point allowing Airport to utilize more of the LWB Interceptor capacity. North Point flow could be throttled to flow both directions: northerly via LWB Interceptor or southerly to the detention basin. The additional valve provides more control possibilities for District crews to maximum system capacity and control flow during wet weather events.

<u>Detention Basin Manual Valve Stem Extension</u>. An automatic pinch valve regulates flow from the detention basin to the Sudden Valley sewer pump station wet well. There is an isolation gate valve that can be used as a redundant means of throttling flow and for maintenance of the pinch valve. The gate valve is located at the bottom of a very deep manhole. This project is to install a valve stem extension to allow operation of the gate valve at the surface. This will reduce the number of confined space entries by crew as well as provide a redundant means to regulate flow to the wet well should the pinch valve fail.

Budget Estimate

LWB Interceptor Valve:

\$15,000

Detention Basin Manual Valve Stem Extension:

\$5,000

Total Estimate

\$20,000

Assumes installation by District crews. Cost estimate in 2016 dollars.

For further information about this project call Bill Hunter

Revision History

Project Name:	Procure Additional Backup Generators
CIP#:	0128

Asset Register:	LWWSD → Sewe	LWWSD → Sewer → Pump Stations				
Failure Mode:	Capacity	Level of Service Mortality Efficiency			iciency	
Business Risk Exposure:	9	= 3 x 3 x 1 (PoF x CoF x Redundancy)				
Remaining Life:	N/A	Consumed Life:	N/A		ctive fe:	30

PURPOSE and DESCRIPTION OF THE PROJECT

Several recent wind storm and wide spread power outage events (August 29th storm and a couple in October/November 2015) highlighted a challenge and urgency for District crews to get portable generators to several smaller but critical sewer pump stations.

Staff recommends procuring an additional generator, installing a permanent extension cord at Strawberry Canyon, and installing a stationary generator to serve both Marin and Tomb.

Phase 1 (2016): Install a single sound enclosed stationary generator at Marina to

serve both Marina and Tomb sewer pump stations.

Phase 2 (2017): Install permanent extension cord at Strawberry Canyon sewer

pump station. The station is situated at the end of a long narrow dead end cul-de-sac in Sudden Valley. Maneuvering a generator into position is difficult. The intent is to position the extension cord plug at a location that simplifies and expedites portable generator hookup. The extension is a conceptual idea that will need to

develop into a plan with a cost estimate.

Phase 3 (2018): Procure an additional portable generator.

Budget Estimate

Phase 1 (2016):

\$35,000 Sound enclosed stationary generator

\$ 5,000 Slab, site work, field wiring

\$40,000 Total estimate

Phase 2 (2017): \$10,000 (conceptual estimate)

Phase 3 (2018): \$60,000 (82KW trailered generator from GSA)

Assumes site prep and installation by District crews. Cost estimate in 2016 dollars. For further information about this project call Bill Hunter

Revision History

Project Name:	Asset Management Tools - Software Upgrade and Mobile Devices
CIP#:	0129

Asset Register:	LWWSD → Administration					
Failure Mode:	Capacity	Level of Service Mortality <u>Efficiency</u>			ficiency	
Business Risk Exposure:	N/A	= _ x _ x _1 (PoF x CoF x Redundancy)				
Remaining Life:	N/A	Consumed Life:	N/A	1.000 (0.0	ctive fe:	N/A

PURPOSE and DESCRIPTION OF THE PROJECT

The District utilizes Cartegraph as its operations management software and database tool to track assets, depreciation, events, inspections, work order history, and capital improvements. Cartegraph has been utilized by the District for more than 15 years. The software has been upgraded routinely during that time as part of the annual maintenance/support subscription. The existing platform is an application-based SQL database with a license for 5 concurrent users.

Cartegraph has developed a modern web-based platform that can be accessed anywhere including the District office, shop, and mobile devices in the field. The new platform is called Cartegraph OMS (short for Operations Maintenance System). Cartegraph OMS adds new capabilities for field maintenance workers to utilize asset data, maps, and perform data entry in the field.

This project upgrades Cartegraph to the new web-based platform, migrates existing data to the new database, increases the concurrent user license from 5 to 15, and adds 15 new ArcGIS online licenses. Also included in the budget are 3 new iPads for mobile access by field maintenance workers to access Cartegraph out in the field. Cartegraph provides in-depth online video training for its new system. The annual maintenance & support subscription is about the same cost as the current system.

Budget Estimate

Cartegraph OMS Upgrade: \$26,000 IT Consultant Assistance: \$1,500 3 iPad Mobile Devices: \$2,500

Total Estimate \$30,000

Cost estimate in 2016 dollars.

For further information about this project call Bill Hunter

Revision History

Project Name:	Replace SCADA Computer Hardware – Move to Virtual Machines
CIP#:	0131

Asset Register:	LWWSD → Adm	_WWSD → Administration				
Failure Mode:	Capacity	Level of Service	Mor	tality	Ef	ficiency
Business Risk Exposure:	N/A	= _ x _ x _1 (PoF x CoF x Redundancy)				
Remaining Life:	N/A	Consumed Life:	N/A	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	ctive fe:	N/A

PURPOSE and DESCRIPTION OF THE PROJECT

The District's existing SCADA computers were placed into service approximate 5 years ago. This hardware is mission-critical for both daily and emergency operations.

This project replaces desktop-grade hardware with server-grade hardware running VMware ESXi bare-metal hypervisor. ESXi allows operating systems running SCADA software to run as virtual machines. Virtual machines allow easier system backup, restoration, and fail-over redundancy.

3 servers will be procured. One will be installed at the Sudden Valley Water Treatment Plant, another at the District Shop. This will leave one extra unit as a hardware redundant backup.

Budget Estimate

Server Hardware:

\$15,000

IT Consultant Assistance:

\$2,000

SCADA Software Consultant Assistance:

\$3,000

Total Estimate

\$20,000

Cost estimate in 2016 dollars.

For further information about this project call Bill Hunter

Revision History

Project Name:	Electrical Design for Fault Tolerant Control System Backup Power
CIP#:	0132

Asset Register:	LWWSD → Sewer → Pump Stations → Beaver					
Failure Mode:	Capacity	Level of Service Mortality Efficiency			ficiency	
Business Risk Exposure:	N/A	= _ x _ x _1 (PoF x CoF x Redundancy)				
Remaining Life:	N/A	Consumed Life:	N/A	Charles Control (Control (Cont	ctive fe:	N/A

PURPOSE and DESCRIPTION OF THE PROJECT

On October 30, 2015 the District experienced a control system failure at Beaver sewer pump station that resulted in a wastewater spill to the county road-side ditch. The battery backup power conditioning device failed causing the station's controls to lose power – even hand controls.

The District is currently looking into solution alternatives via its venders and electrical consultants. If a readily available solution is not found in this cursory process, staff will conduct a more formal electrical engineering review of the existing control system panel by utilizing a consultant to perform a study.

The budget estimate is a place holder until a solution or better defined scope of work is developed.

Budget Estimate

Solution or Electrical Engineering Study:

\$10,000

Cost estimate in 2016 dollars.

For further information about this project call Bill Hunter

Revision History

Project Name:	Water System Plan - Update
CIP#:	A0007

Asset Register:	LWWSD → Wa	ter				
Failure Mode:	Capacity	Level of Sen	/ice	Mortality	E	fficiency
Business Risk Exposure:	8	= 1 3	(8 x 1	(PoF x CoF x	Redunda	ancy)
Remaining Life:	1 year	Consumed Life:	5 ye	ars	ective .ife:	6 years

PURPOSE and DESCRIPTION OF THE PROJECT

The District's current Water System Plan was approved by Washington State Department of Health on March 15, 2011. An approved updated is required on or before March 15, 2017 pursuant to WAC 246-290-100(9). This project includes updating the plan with current data and long term planning assumptions for submittal and approval by the state Department of Health.

A current Water System Plan is required to:

- Demonstrate the system's operational, technical, managerial, and financial capability to achieve and maintain compliance with relevant local, state, and federal plans and regulations;
- Demonstrate how the system will address present and future needs in a manner consistent with other relevant plans and local, state, and federal laws, including applicable land use plans;
- Establish eligibility for funding under chapter 246-296 WAC (Drinking water state revolving fund loan program).

A Water System Plan is required for the following categories of community public water systems:

- Systems having one thousand or more services:
- Systems required to develop water system plans under the Public Water System Coordination Act of 1977 (chapter 70.116 RCW);
- Any system experiencing problems related to planning, operation, and/or management as determined by the department;
- All new systems;
- Any expanding system; and
- Any system proposing to use the document submittal exception process in WAC 246-290-125 (Project report and construction document submittal exceptions).

Budget Estimate: \$100,000 (cost in 2016 dollars)

For further information about this project call Bill Hunter

Revision History

Updated project description and budget estimate 12/2/2015 by BH.

REVENUE BONDS AND LOANS SUMMARY

The District has obtained publicly funded loans to construct projects. The project title, loan remaining, funding source, agency and interest rates are noted as follows:

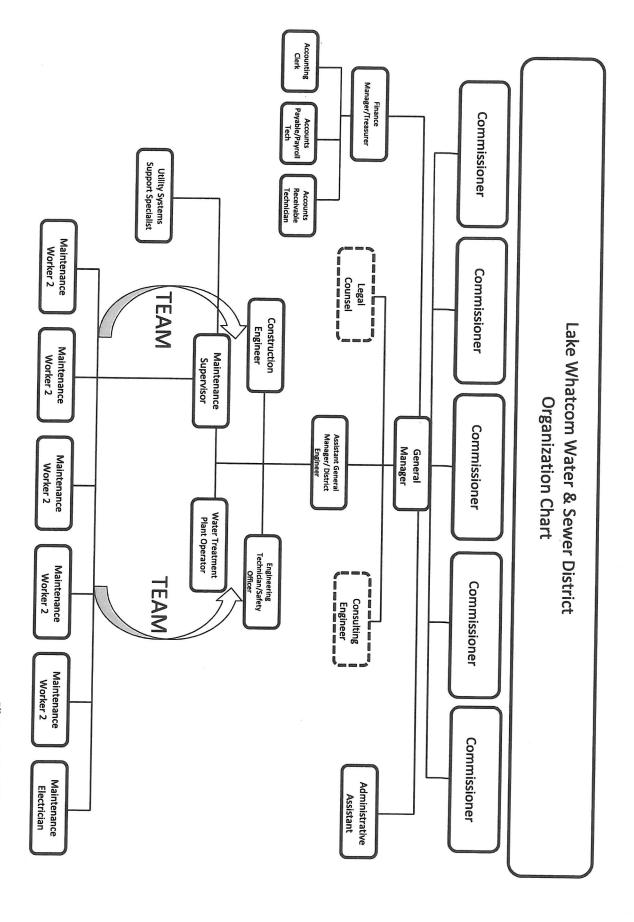
Total Debt Outstanding - 1/1/2016	2009 Revenue Bonds Outstanding	Post Point Improvements - City of Bellingham	Division 22 Reservoir	Geneva AC Mains	Geneva/Sudden Valley Water Distribution Construction	Project Title
·s	\$ 	↔	₩	÷	φ.	Bala
10,382,168	4,365,000	2,292,804	994,850	2,398,750	330,764	Balance Remaining 1/1/2016
	Rates	Rates	Rates	Rates	Rates	Funding Source
		Inter-local agreement	Drinking Water State Revolving Fund	Drinking Water State Revolving Fund	Public Works Trust Fund	Agency
	2029	2034	2037	2037	2022	End Date
	4.0%	5.13%	1.5%	1.5%	2.0%	Rate

	Description	Actual	Acrical	Andrial				
		- Totalai	- Avenue	Actual	ACTUAL	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
2009 BOND DEBT SERVICE FUND - 450								
450-361-11-00	Investment Interest							
450-397-10-00	Transfers In from Operating Fund 401	447 250	205 500	10000				
	Transfers In from Bond Canital Projects Fund 430	77,170	000,000	443,875	44/,450	448,050	447,827	443,050
	Total Capital Flores I till 400		150,000					
	- COLINEALMORG	447,250	445,500	443,875	447,450	448,050	447,827	443,050
450-535-10-41	Bond Admin Fee	202						
450-591-35-72	Redemption of Long Term Deht	200			300	300	100	100
450-592-35-83	Bond Interest Payments	215,000	220,000	225,000	235,000	245,000	245,000	250
		231,950	225,500	218,900	212,150	202,750	202,750	192,950
	TOTAL EXPENDITURES	447 282	100					
		CC7,100	440,000	443,800	447,450	448,050	447,850	443,050
2009 BOND DEBT SERVICE FUND	REVENUES	447 SEO	100	200				
	EXPENDITURES	000,177	40,000	210,040	447,450	448,050	447,827	443,050
	CASH/INVESTMENTS BALANCE CARRYOVER	(002,100)	(445,500)	(443,900)	(447,450)	(448,050)	(447,850)	443,050
	PROPOSED 2016 YEAR END BALANCE							

				2009 BOND RESERVE FUND (RESTRICTED)				460-535-10-89	100 101 10 00				100-001-11-00	A80-384-44 00	700 100	2009 BOND RESERVE FUND (RESTRICTED) . 460			
FROM COSE 2010 YEAR END BALANCE	DECEMENT SALE PROPERTY OF THE PARTY OF THE P	CASH/INVESTMENTS BALANCE CADDYONED	EXPENDITURES	REVENUES	THE WAY WINDS LOUIS	TOTAL EXPENDITURES		Investment Service Charges		TOTAL INTEREST	TOTAL DEVENIES		Investment Interest						Description
			6,677		0					6,677		0,077	6 677				7.17	200	Actual
			3,369		0					3,369		3,309	3 3 3 5 5				2012	2000	Actual
		(24)			24		24										2013		Actual
		(205)	2,860		205		205			2.860		2,860					2014		Actual
		(200)	2,860		200		200		month	2.860		2,860					2015	- mondo	Adopted
		(200)	9,813		200		200		olo io	9 242		9,813					2015	- I Goode	Droiserted
523,200	513 400	(200)	10,000		200		200		10,000	10 000		10,000					2016	10000	Budan

	Description	Actual	Actual	Actual	Actual	Adopted	Projected	Budget
		2011	2012	2013	2014	2015	2015	2016
WATER LOANS DEBT SERVICE FUND - 470								
4/0-361-11-10	Investment Interest	120	'					
470-397-10-00	Transfers In from Operating Fund 401	221						
	Transition of the same of the	93,350	92,500	200,975	65,339	63,700	117,185	
	TOTAL REVENIES							
		93,479	92,500	200,975	65,339	63,700	117,185	
470-591-34-77-72	Redemption of Long Term Deht Loan 110							
470-591-34-77-73	Redemption of I onn Term Debt I can Osa	/4,541	74,541	184,633	8,940	8,940	62,583	
470-592-34-83-71	Debt Cenico Interest Con AA				47,252	47,252	47.252	
470-592-34-83-72	Debt Service Interest Logn 440	7,184	6,385	6,385				
470-592-34-83-73	Debt Service Interest Loan 064	983	894	805	715	574	417	
	POR COLLING HIGH GST FAGIL AGA	11,340	10,395	9,450	8,505	6,930	6,930	
	TOTAL EVERYPTINES							
	- GIAL EXTENDITORES	94,048	92,215	201,273	65,412	63,696	117,182	
WATER LOANS DEBT SERVICE FUND	REVENUES	02 470	3					
	EXPENDITURES	90,419	000,20	200,073	855,60	63,700	117,185	53,870
	CASH/INVESTMENTS BALANCE CARRYOVER	(344,040)	(87,28)	(201,2/3)	(65,412)	(63,696)	(117,182)	(53,867)
	PROPOSED 2016 YEAR END BALANCE							1

							PROPOSED 2016 YEAR END BALANCE	
(60,000)	(72,445)	(73,000)	(89,575)	(3,857,241)	(314,503)	(312,262)	CASHINIVESTIMENTS BALANCE CARROVER	
60.000	72,445	73,000	89,576	138,519	261,396	292,560	DEBT SERVICE REVENUES EXPENDITIBES	OLID 18 LOAN DEBT SERVICE
60,000	72,445	73,000	89,575	3,857,241	314,503	312,262	TOTAL EXPENDITURES	
60,000	72,445	73,000	89,280	177,364			104 Pile i Rimando es socies.	
				1,000,000			Transfers Out to Develoration Fund And Transfers Out to Develoration Fund And	
			_	6,321	7,276	7,938	Transform Out to Councillation Market	480-597-10-00
				8,372	58,227	60,212	Debt Service Interest Loan OCS	480-592-35-83
	1			1,449	6,396	7,029	Debt Service Interest Con AAD	480-592-35-82
			294	2,663,577	241,383	236,683	Debt Service Interest Lann AAA	480-592-35-81
			,	158	1,221	400	vewer ueur service Charges Redemption of I non Term Debt Lean 062	480-591-35-73
60,000	72,445	73,000	07,5,80	100,018	201,000		Demont Destroy	480-535-10-89
			90	200	261 206	292 560	TOTAL REVENUES	
			1		113,335	113,335	Nitalifed AN Let win 15 the State of the Sta	
	5,445			5,711	5,446	5,787	Transfers In from Operating Fund 401 (re-payment)	480-397-10-00
	45,000	50,000	58,262	75,197	53,041	65,41/	Latecomers Fee	480-379-10-30
20,000	22,000	23,000	31,314	39,475	39,218	47,834	Current ULID 18 Principal Payments	480-368-10-00
	•			18,136	50,356	59,793	ULID \$1 interest Panallias	480-361-40-00
								480-361-11-00
2016	2015	2015	2014	2013	2012	2011		111 15 65 111115
Budget	Projected	Adopted	Actual	Actual	Actual	Actual	Description	



Effective July 11, 2012

LAKE WHATCOM WATER AND SEWER DISTRICT

PERSONNEL SUMMARY 2016 BUDGET DATA

POSITION	NO. OF EMPLOYEES	ANNUAL GROSS	ADMI	NISTRATION	0	PERATIONS
General Manager Asst. Manager/Engineer Finance Manager/Treasurer Administrative Assistant Accounts Receivable Accounts Payable/Payroll Accounting Clerk Commissioners Construction Engineer Engineering Tech/Safety Officer Utility Systems Specialist Water Treatment Plant Operator Maintenance Supervisor Maintenance Worker 2 Maintenance Worker 1 Maintenance Electrician Overtime Stand-By	1 1 1 1 1 0.5 1 1 1 1 1 5 0	\$ 146,899 125,832 105,846 75,211 61,887 26,732 25,000 84,552 72,304 68,231 78,978 96,002 341,155 - 87,048 40,000	\$	146,899 125,832 105,846 75,211 61,887 61,887 26,732 25,000	\$	84,552 72,304 68,231 78,978 96,002 341,155 - 87,048 40,000
Sub-Totals	17.5	40,000 \$1,537,564	\$	620 204		40,000
Social Security PERS Unemployment Worker's Comp (L&I) Medical/Dental Benefits Def Comp Match Sick Leave Buy Out Longevity HRA VEBA	77.0	\$ 117,624 139,307 5,850 26,309 249,214 21,164 3,672 2,040 5,250	\$	48,141 55,655 2,275 5,246 83,857 8,058 2,098	\$	908,270 69,483 83,652 3,575 21,063 165,357 13,106 1,574 2,040 3,300
Sub-Totals		\$ 570,430	\$	207,280	\$	363,149
GRAND TOTALS		\$2,107,994	\$	836,574	\$	1,271,419