

2020 Operating and Capital Budget



"To provide quality services at the lowest practical cost."

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

BUDGET MESSAGE

Columbia River PUD is pleased to present its 2020 Operating and Capital Budget. As we move into 2020 and look toward the future, the PUD is energized by the growth that is being projected within our service area boundaries. We are optimistic about the opportunities, and realistic about the challenges, that this growth represents. The Mission, Values, and Strategic Objectives contained within the PUD's 5-Year Strategic Plan were used as primary drivers in the development of the 2020 Operating and Capital Budget. The 2020 Budget aims to balance the necessary costs of maintaining, upgrading, and expanding our electric distribution system with the PUD's Mission: "To provide quality services at the lowest practical cost."

Columbia River PUD is a not-for-profit power distribution utility that was created by a vote of the people in 1940 and began operating in August 1984. The PUD currently serves 19,692 customers with 41.95 full-time equivalent (FTE) employees. The PUD's allocated service territory encompasses 240 square miles in the south and east portions of Columbia County and a small portion of northwest Multnomah County. A locally elected five-member Board of Directors enacts policy, sets rates and fees, and governs the PUD. Although not required by the Oregon Local Budget Law, the PUD prepares an Operating and Capital Budget annually. In addition, the Board of Directors utilizes a Budget Advisory Committee to provide feedback and direction for its budget process. This advisory committee represents a cross-section of all customer classes.

The 2020 Operating and Capital Budget is based on historical results and trends, management assumptions, and a forecast of energy usage, customer revenues, power supply costs, employee resources, and projected expenditures. These expenditures are necessary for the operations, maintenance, and improvements of the PUD's electric distribution system, to ensure timely payment of long-term debt, property taxes, and franchise fees, and to continue to provide safe, reliable, and affordable electricity to the PUD's customers in Columbia and Multnomah Counties.

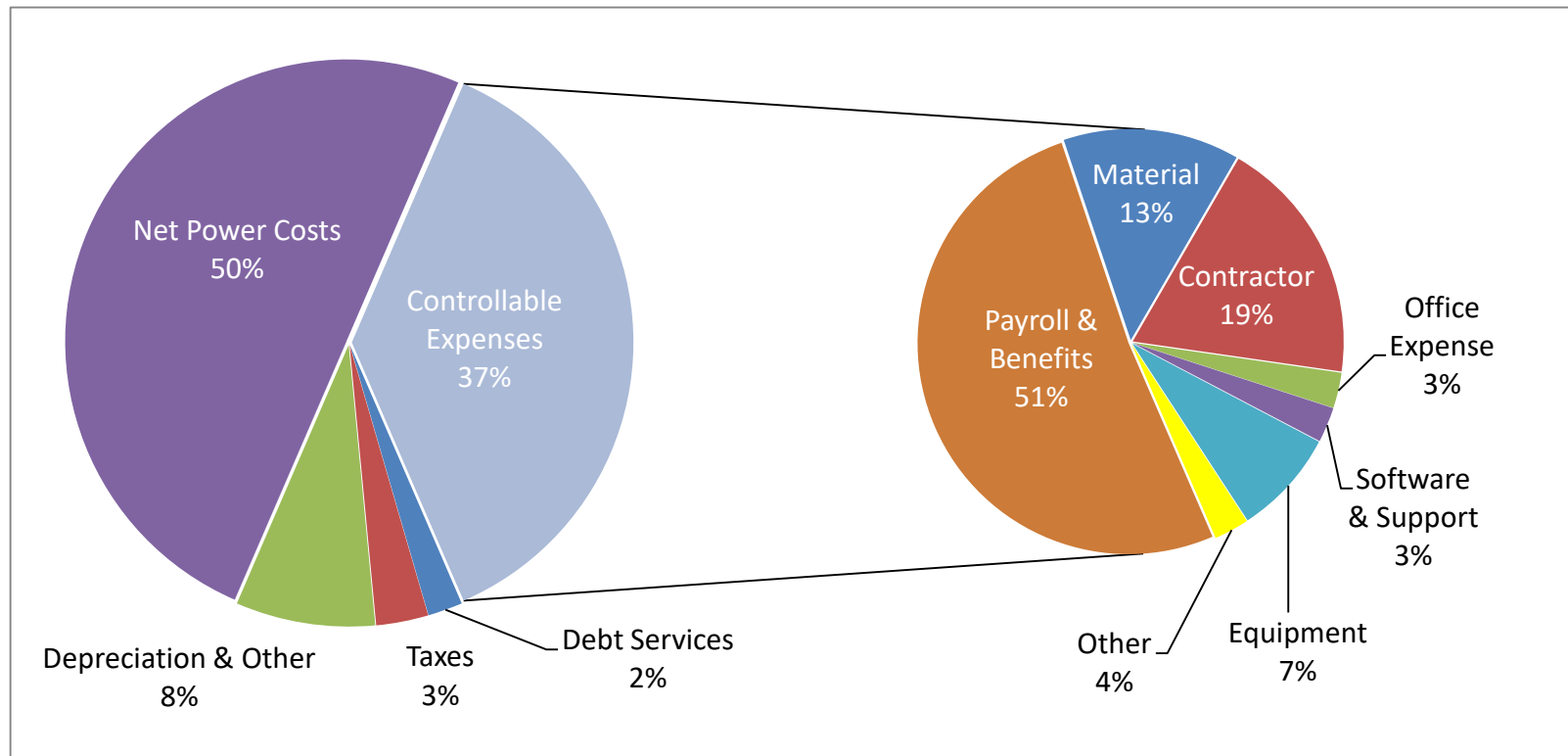
The 2020 Operating and Capital Budget totals \$42,508,055, an increase of \$2,133,580, or 5.28%, over the 2019 Budget. The Fixed Cost portion (power cost, depreciation, taxes, and debt service) of the 2020 Budget totals \$26,864,972. This is an increase of \$1,203,548, or 4.69%, over the 2019 Budget. The Controllable Expense portion (including capital equipment and facilities) of the 2020 Budget totals \$15,643,083. This is an increase of \$930,032, or 6.32%, over the 2019 Budget.

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Total Expenditures
\$42,508,055

Total Controllable Expenses
\$15,643,083



COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

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CASH MANAGEMENT

In July 2018, the PUD's Board of Directors adopted a revised version of Policy 2-23: Cash Management. In conjunction with the annual budgeting process, the Cash Management Policy aims to set a minimum cash balance of 90 Days Cash on Hand for the PUD to operate within. Utilizing input from the PUD's audit report, monthly financial measures, and the 2020 Operating and Capital Budget, the 2020 minimum cash balance has been set at \$8.0 million.

The forecasted year-end cash balance at December 2019 is \$10.3 million. Barring any unforeseen or extraordinary events that could significantly impact cash reserves, the year-end cash balance at December 2020 is projected to be \$7.2 million. This represents a planned cash decrease of \$3.1 million, and is \$800,000 below the minimum cash balance set forth under Policy 2-23. Major contributing factors to the cash decrease is the allocation of \$1.6 million for a PERS Side Account deposit, \$850,000 for major repairs on the St. Helens Substation, and \$674,000 towards the Deer Island Substation and Transmission Line.

Cash Reserves (in millions)

2020 Budgeted Decrease

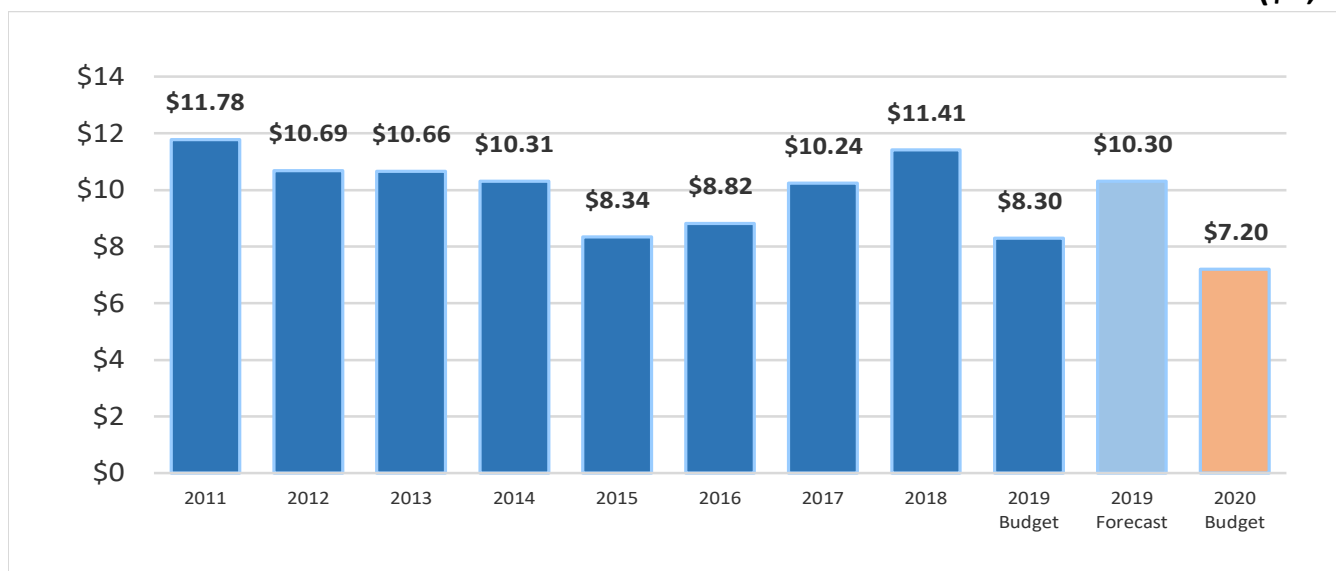
(\$3,100,000)

2019 Budgeted Decrease

(\$1,300,000)

2019 Forecasted Decrease

(\$1,109,678)



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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

BUDGET HIGHLIGHTS

Operating Revenues – Operating revenues are the combination of total sales of electricity and other electric revenues such as connection fees and rental income. The total sales of electricity are calculated based on retail rates that were applied to bills rendered after October 1, 2019. Revenues are expected to be overall higher in 2020 when compared to 2019. In 2020, the PUD projects the sale of 463,883,715 kWh, with revenues totaling \$34,881,877.

Power Costs – The PUD is a statutory "full requirements" preference customer of Bonneville Power Administration (BPA). The PUD purchases all of its power from BPA under a 20-year power sales contract, which expires September 20, 2028. The 2020 Operating and Capital Budget includes a 2.65% increase in wholesale power costs and a 2.4% increase in transmission costs. This increase is in conjunction with BPA's two-year fiscal rate period, FY 2020-2021, which began on October 1, 2019.

In 2020, 479,051,976 kWh (including PUD usage and system losses) are expected to be purchased from BPA, resulting in power costs of \$21,331,259.

Renewable Energy Certificates – The PUD offers customers the option to purchase 100% renewable wind energy through purchases of Renewable Energy Certificates (RECs) from Northwest wind energy farms. A REC is a tradable, legal mechanism that represents the environmental benefits associated with one Megawatt-hour of electricity generated from a renewable resource. RECs incentivize the production of renewable energy by providing a source of revenue to electricity generated from renewable resources, such as wind farms. RECs to be purchased in 2020 total \$9,000.

Debt Service – In November 2015, the PUD refinanced its 2006 Revenue Obligation Bonds with a commercial loan through US Bank. The principal balance of the 2015 Refunding Loan as of year-end December 2019 is \$846,584. Two interest payments (totaling \$13,545) and one principal payment (\$846,584) will be made in 2020 to pay off the balance of this loan.

Energy Conservation – The PUD continues to provide incentive payments to customers for energy conservation activity. The 2020 Budget includes \$480,000 worth of incentive payments. BPA is expected to reimburse the PUD \$528,000 to offset the customer incentives and other costs.

Information Technology – In addition to upgrading hardware, software, and security enhancements, the 2020 Budget will also be focused on continuing to find ways to optimize system efficiency while anticipating future changes and advancements in technology. Part of the \$327,100 budgeted for IT software and support is used to maintain compliance with annual software license requirements and to keep current in related software support services which are critical in helping to protect our customer data.

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Capital Budget – The PUD's 2020 Capital Budget includes expenditures of \$6,267,709 for new equipment, technology and facility improvements, customer work, and system improvement projects. The net 2020 Capital Budget (after customer contributions of \$867,972) totals \$5,399,737.

In 2020, the PUD will continue to focus on maintaining and upgrading the electric infrastructure to improve safety, security, reliability, and capacity. The 2020 Operating and Capital Budget includes improvements to existing substations and the start of a multi-year project to site, design, and construct an additional substation, the Deer Island Substation.

Payroll & Benefits – The 2020 Budget includes payroll costs for 41 full-time and 4 part-time employees. Benefit expenses include contributions to the PERS retirement plan; medical/vision/Rx and dental coverage; personal leave earned by employees; 401(a) defined contribution; and other employee benefits. Payroll and Benefits total \$7,722,162, or 13%, of the 2020 Operating and Capital Budget.

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

2020 Operating and Capital Budget Comparison

| | 2020 vs 2019 Budget | | | | |
|------------------------------------|----------------------|----------------------|---------------------|--------------|----------------------|
| | 2020 Budget | 2019 Budget | \$ Variance | % Change | 2019 Forecast |
| Power Cost | \$ 21,343,759 | \$ 21,437,621 | \$ (93,862) | -0.4% | \$ 21,036,135 |
| PERS Side Account Deposit | 1,601,323 | - | 1,601,323 | 0.0% | - |
| Debt Service | 859,000 | 1,216,751 | (357,751) | -29.4% | 1,216,750 |
| Taxes | 1,167,014 | 1,171,742 | (4,728) | -0.4% | 1,136,811 |
| Depreciation, Amortization & Other | 1,893,876 | 1,835,310 | 58,566 | 3.2% | 1,938,180 |
| Payroll & Benefits | 7,722,162 | 6,852,226 | 869,936 | 12.7% | 6,458,980 |
| Material & Merchandising Costs | 2,080,496 | 2,361,454 | (280,958) | -11.9% | 1,854,999 |
| Contractor/Consulting* | 2,966,257 | 3,171,278 | (205,021) | -6.5% | 2,935,454 |
| Employee Expense | 219,500 | 209,370 | 10,130 | 4.8% | 128,779 |
| Memberships | 154,370 | 174,620 | (20,250) | -11.6% | 146,352 |
| Office Expense | 492,050 | 462,480 | 29,570 | 6.4% | 437,317 |
| Utilities | 82,108 | 77,392 | 4,716 | 6.1% | 76,127 |
| Software & Support | 406,540 | 521,778 | (115,238) | -22.1% | 353,679 |
| Rents | 62,060 | 59,033 | 3,027 | 5.1% | 74,907 |
| Marketing & Promotions | 134,700 | 121,100 | 13,600 | 11.2% | 90,232 |
| Miscellaneous | 161,520 | 190,320 | (28,800) | -15.1% | 166,514 |
| Capital Equipment & Facilities | 1,161,320 | 512,000 | 649,320 | 126.8% | 678,576 |
| Total | \$ 42,508,055 | \$ 40,374,475 | \$ 2,133,580 | 5.28% | \$ 38,729,792 |

* Net of BPA Energy Efficiency Reimbursements

Columbia River People's Utility District
2020 Financial Summary

| | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|---|----------------|----------------|-------------|------------------|----------------|-------------|
| Total Sales of Electricity | 34,630,857 | 34,544,011 | 86,846 | 34,252,639 | 34,544,011 | (291,372) |
| Other Electric Revenue | 251,020 | 269,830 | (18,810) | 266,055 | 269,830 | (3,775) |
| 1 Total Operating Revenue | 34,881,877 | 34,813,841 | 68,036 | 34,518,694 | 34,813,841 | (295,147) |
| 2 Net Power Costs | 21,343,759 | 21,437,621 | (93,862) | 21,036,135 | 21,437,621 | (401,486) |
| 3 Gross Margin | 13,538,118 | 13,376,220 | 161,898 | 13,482,559 | 13,376,220 | 106,339 |
| 4 Other Income | 1,252,632 | 990,572 | 262,060 | 1,323,577 | 990,572 | 333,005 |
| Controllable Expense | | | | | | |
| 5 Payroll | 4,073,031 | 3,627,912 | 445,119 | 3,504,674 | 3,627,912 | (123,238) |
| 6 Overtime | 215,413 | 242,735 | (27,322) | 242,081 | 242,735 | (654) |
| 7 Benefits | 3,433,718 | 2,981,579 | 452,139 | 2,712,225 | 2,981,579 | (269,354) |
| 8 Material & Merchandising | 2,080,496 | 2,361,454 | (280,958) | 1,854,999 | 2,361,454 | (506,455) |
| 9 Contractor/Consulting | 3,494,257 | 3,669,278 | (175,021) | 3,471,909 | 3,669,278 | (197,369) |
| 10 BPA Reimbursement | (528,000) | (498,000) | (30,000) | (536,455) | (498,000) | (38,455) |
| 11 Employee Expense | 219,500 | 209,370 | 10,130 | 128,779 | 209,370 | (80,591) |
| 12 Memberships | 154,370 | 174,620 | (20,250) | 146,352 | 174,620 | (28,268) |
| 13 Office Expense | 492,050 | 462,480 | 29,570 | 437,317 | 462,480 | (25,163) |
| 14 Utilities | 82,108 | 77,392 | 4,716 | 76,128 | 77,392 | (1,264) |
| 15 Software & Support | 406,540 | 521,778 | (115,238) | 353,679 | 521,778 | (168,099) |
| 16 Rents | 62,060 | 59,033 | 3,027 | 74,907 | 59,033 | 15,874 |
| 17 Marketing & Promotions | 134,700 | 121,100 | 13,600 | 90,232 | 121,100 | (30,868) |
| 18 Misc/Bank Fees/Bad Debt/Permits | 161,520 | 190,320 | (28,800) | 166,513 | 190,320 | (23,807) |
| 19 Total Controllable Expenses | 14,481,763 | 14,201,051 | 280,712 | 12,723,340 | 14,201,051 | (1,477,711) |
| 20 Total Debt Service, PERS Deposit & Taxes | 3,627,337 | 2,388,493 | 1,238,844 | 2,353,561 | 2,388,493 | (34,932) |
| Total Operating Expenses | 18,109,100 | 16,589,544 | 1,519,556 | 15,076,901 | 16,589,544 | (1,512,643) |
| 21 Depreciation & Amortization | 1,893,876 | 1,830,510 | 63,366 | 1,933,763 | 1,830,510 | 103,253 |
| 22 Capital Equipment | 1,161,320 | 512,000 | 649,320 | 678,576 | 512,000 | 166,576 |
| 23 Other Expense | 0 | 4,800 | (4,800) | 4,417 | 4,800 | (383) |
| 24 Total Expense Before Power Costs | 21,164,296 | 18,936,854 | 2,227,442 | 17,693,657 | 18,936,854 | (1,243,197) |
| | | | | | - | |
| 25 Total Operating & Capital Expense | 42,508,055 | 40,374,475 | 2,133,580 | 38,729,792 | 40,374,475 | (1,644,683) |
| 26 Accrual to Cash Accounting Adjust | 3,273,546 | 3,270,062 | 3,484 | 1,777,843 | 3,270,062 | (1,492,219) |
| 27 Cash Increase/(Decrease) | (3,100,000) | (1,300,000) | (1,800,000) | (1,109,678) | (1,300,000) | 190,322 |
| 28 Year-End Cash Balance | 7,200,000 | 8,300,000 | (1,100,000) | 10,300,000 | 8,300,000 | 2,000,000 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

FINANCIAL SUMMARY

OPERATING REVENUES

Electric Sales Revenues are calculated at retail rates effective with bills rendered after October 1, 2019. Although there is anticipated growth in the PUD service area, energy loads for 2020 have been conservatively projected. Projected customer loads are based on aggregate data as well as revised customer specific load data. For all customer classes, monthly kWh load forecasts drive revenue projections.

2020 Budget: \$34,881,877

2019 Budget: \$34,813,841

2019 Forecast: \$34,518,694

Notes & Assumptions

(REV 1) RESIDENTIAL – \$18,634,875

(REV 2) GENERAL SERVICE <400 AMPS – \$2,770,540

(REV 3) GENERAL SERVICE >400 AMPS – \$5,266,330

(REV 4) INDUSTRIAL – Industrial sales are forecasted slightly lower when compared to the 2019 budget due to the temporary maintenance shutdown of an industrial customer in 2020. Also, the industrial rates were decreased by 0.5% in October 2019 as part of our Cost of Service Analysis, \$7,571,418

(REV 5) IRRIGATION – \$170,527

(REV 6) LIGHTING – Public and street, \$217,166

(REV 7) TOTAL SALES OF ELECTRICITY – \$34,630,857

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

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(REV 8) OTHER ELECTRIC REVENUE – Includes late fees and reconnect fees as well as joint pole rental income from other utilities attaching their facilities to PUD utility poles, \$251,020

- * Late Charges, \$117,600
- * Rental Income/Joint Poles, \$91,220
- * Connect/Reconnect Fees, \$30,200
- * Miscellaneous Income, \$12,000

kWh Sales and Revenue Comparison

| | 2020 Budget | | 2019 Budget | | 2019 Forecast | |
|-----------------------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|
| | kWh | Revenue | kWh | Revenue | kWh | Revenue |
| Class of Service | | | | | | |
| Residential | 219,041,199 | \$ 18,634,875 | 218,158,265 | \$ 17,959,299 | 215,888,487 | \$ 17,780,839 |
| General Service <400 Amps | 29,700,310 | 2,770,540 | 30,094,355 | 2,685,790 | 29,596,440 | 2,663,873 |
| General Service >400 Amps | 65,350,292 | 5,266,330 | 69,399,020 | 5,538,686 | 66,494,296 | 5,207,945 |
| Industrial | 146,242,732 | 7,571,418 | 157,810,443 | 7,945,627 | 165,673,632 | 8,228,438 |
| Irrigation | 1,962,247 | 170,527 | 2,579,005 | 210,186 | 1,984,263 | 163,783 |
| Public Lighting | 1,586,935 | 217,166 | 1,669,844 | 204,424 | 1,565,622 | 207,761 |
| Total Sales of Electricity | 463,883,715 | \$ 34,630,857 | 479,710,930 | \$ 34,544,011 | 481,202,740 | \$ 34,252,639 |
| Other Electric Revenues | | 251,020 | | 269,830 | | 266,055 |
| Total Operating Revenue | | \$ 34,881,877 | | \$ 34,813,841 | | \$ 34,518,694 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

POWER COSTS

2020 Budget: \$21,343,759

2019 Budget: \$21,437,621

2019 Forecast: \$21,036,135

The PUD is a statutory "full requirements" preference customer of Bonneville Power Administration (BPA). The PUD purchases all of its power from BPA under a 20-year power sales contract, which expires September 20, 2028. The 2020 Operating and Capital Budget includes a 2.65% increase in wholesale power costs and a 2.4% increase in transmission costs. This increase is in conjunction with BPA's two-year fiscal rate period, FY 2020-2021, beginning October 1, 2019.

Notes & Assumptions

(POW 11) TOTAL PURCHASED POWER – 479,051,976 kWh (includes projected system losses of 14,753,316 kWh)

(POW 12) COST OF POWER, NET – \$21,343,759

BPA's fiscal year runs from October 1 to September 30. Energy purchases for 2020 are priced at BPA's FY 2020-2021 rates which were effective October 1, 2019, \$21,331,259

The settlement of the BPA/IOU residential exchange overcharge expired in October 2019 and is not included in the 2020 Budget.

Wind RECs – 100% renewable wind energy purchased through Renewable Energy Certificates (RECs), \$9,000

Net Metering – Solar customers will continue to receive a credit, \$3,500

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

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kWh Usage and Power Cost Comparison

| | 2020 Budget | | 2019 Budget | | 2019 Forecast | |
|------------------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|
| | kWh | Costs | kWh | Costs | kWh | Costs |
| Total kWh Sales | 463,883,715 | | 479,710,930 | | 481,202,740 | |
| PUD Usage | 414,946 | | 425,273 | | 415,162 | |
| System Losses | 14,753,316 | | 14,847,127 | | 18,044,848 | |
| Total Purchased kWh's | 479,051,976 | \$ 21,331,259 | 494,983,330 | \$ 21,874,740 | 499,662,750 | \$ 21,454,416 |
| Wind RECs | | 9,000 | | - | | 16,250 |
| Residential Exchange Credit | | - | | (439,119) | | (438,129) |
| Net Metering | | 3,500 | | 2,000 | | 3,598 |
| Net Power Costs | | \$ 21,343,759 | | \$ 21,437,621 | | \$ 21,036,135 |

2020 Revenue & Power Costs

| | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| Sales of Electricity | | | | | | |
| Residential | 18,634,875 | 17,959,299 | 675,576 | 17,780,839 | 17,959,299 | (178,460) |
| Small General Service | 2,770,540 | 2,685,790 | 84,750 | 2,663,873 | 2,685,790 | (21,917) |
| Large General Service | 5,266,330 | 5,538,686 | (272,356) | 5,207,945 | 5,538,686 | (330,741) |
| Industrial | 7,571,418 | 7,945,627 | (374,209) | 8,228,438 | 7,945,627 | 282,811 |
| Irrigation | 170,527 | 210,186 | (39,659) | 163,783 | 210,186 | (46,403) |
| Lighting | 217,166 | 204,424 | 12,742 | 207,761 | 204,424 | 3,337 |
| Total Sales of Electricity | 34,630,857 | 34,544,011 | 86,846 | 34,252,639 | 34,544,011 | (291,373) |
| Other Electric Revenues | 251,020 | 269,830 | (18,810) | 266,055 | 269,830 | (3,775) |
| Total Operating Revenues | 34,881,877 | 34,813,841 | 68,036 | 34,518,694 | 34,813,841 | (295,147) |
| | | | | | | |
| Power Costs | | | | | | |
| Cost of Power | 21,331,259 | 21,874,740 | (543,481) | 21,454,416 | 21,874,740 | (420,324) |
| Wind RECs | 9,000 | - | 9,000 | 16,250 | - | 16,250 |
| BPA Reimbursements | - | (439,119) | 439,119 | (438,129) | (439,119) | 990 |
| Net Metering | 3,500 | 2,000 | 1,500 | 3,598 | 2,000 | 1,598 |
| Net Power Costs | 21,343,759 | 21,437,621 | (93,862) | 21,036,135 | 21,437,621 | (401,486) |
| | | | | | | |
| Gross Margins | 13,538,118 | 13,376,220 | 161,898 | 13,482,559 | 13,376,220 | 106,339 |

2020 Revenue & Power Costs

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|-----------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 Residential | | 18,634,875 | 2,174,549 | 1,968,176 | 1,758,875 | 1,586,799 | 1,340,466 | 1,263,828 | 1,258,968 | 1,393,252 | 1,324,470 | 1,222,670 | 1,478,442 | 1,864,381 |
| Schedule 10 - Residential | 440 100 | 17,181,984 | 1,999,295 | 1,807,547 | 1,614,116 | 1,462,380 | 1,236,234 | 1,168,862 | 1,168,430 | 1,294,950 | 1,228,744 | 1,128,593 | 1,360,217 | 1,712,616 |
| Schedule 12 - Residential 2nd Mtr | 440 112 | 403,084 | 42,784 | 40,843 | 37,999 | 35,018 | 30,731 | 29,961 | 28,919 | 29,782 | 29,341 | 28,420 | 31,604 | 37,681 |
| Schedule 13 - Special Waiver | 440 113 | 541,362 | 67,968 | 58,055 | 50,847 | 44,957 | 39,455 | 35,406 | 34,097 | 35,927 | 35,614 | 34,765 | 44,474 | 59,796 |
| Schedule 15 - Chinook Breeze Wind | 440 114 | 91,894 | 11,163 | 9,892 | 8,944 | 7,895 | 6,435 | 6,000 | 5,808 | 6,655 | 6,329 | 5,990 | 7,378 | 9,404 |
| Columbia Waves | 440 115 | 2,979 | 260 | 256 | 250 | 250 | 248 | 248 | 242 | 245 | 245 | 245 | 245 | 245 |
| Schedule 14 - Special Discount | 440 123 | 413,571 | 53,078 | 51,584 | 46,718 | 36,299 | 27,364 | 23,352 | 21,471 | 25,691 | 24,197 | 24,656 | 34,525 | 44,638 |
| Accounts | Average | 17,037 | 17,006 | 17,004 | 17,031 | 17,061 | 17,012 | 17,110 | 17,088 | 17,026 | 17,026 | 17,026 | 17,026 | 17,026 |
| kWh's | Total | 219,041,199 | 26,934,544 | 24,060,982 | 21,134,987 | 18,720,714 | 15,293,775 | 14,205,244 | 14,138,518 | 16,022,217 | 15,064,056 | 13,649,724 | 17,218,980 | 22,597,458 |
| Avg Usage per Customer | Total | 12,857 | 1,584 | 1,415 | 1,241 | 1,097 | 899 | 830 | 827 | 941 | 885 | 802 | 1,011 | 1,327 |
| Mills | Average | 85 | 81 | 82 | 83 | 85 | 88 | 89 | 89 | 87 | 88 | 90 | 86 | 83 |
| 2 General Svc <400 amps | | 2,770,540 | 267,208 | 267,172 | 250,651 | 233,587 | 218,231 | 216,700 | 209,110 | 231,593 | 216,650 | 200,470 | 220,968 | 238,198 |
| Schedule 20 - Small General Service | 442 100 | 2,718,937 | 261,627 | 261,750 | 245,416 | 229,120 | 214,479 | 213,354 | 205,794 | 227,759 | 212,925 | 196,929 | 216,779 | 233,005 |
| Schedule 22 - Non-Profit | 442 122 | 50,174 | 5,481 | 5,312 | 5,123 | 4,341 | 3,603 | 3,231 | 3,205 | 3,716 | 3,589 | 3,426 | 4,068 | 5,078 |
| Schedule 25 - Chinook Breeze Wind | 442 124 | 1,429 | 101 | 111 | 111 | 126 | 149 | 115 | 111 | 118 | 137 | 115 | 121 | 114 |
| Accounts | Average | 1,610 | 1,611 | 1,610 | 1,609 | 1,613 | 1,608 | 1,614 | 1,604 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 |
| kWh's | Total | 29,700,310 | 2,945,967 | 2,945,633 | 2,732,042 | 2,509,217 | 2,311,414 | 2,289,371 | 2,194,400 | 2,483,789 | 2,290,323 | 2,080,895 | 2,346,686 | 2,570,574 |
| Avg Usage per Customer | Total | 18,448 | 1,829 | 1,830 | 1,698 | 1,556 | 1,437 | 1,418 | 1,368 | 1,543 | 1,423 | 1,292 | 1,458 | 1,597 |
| Mills | Average | 93 | | | | | | 95 | 95 | 93 | 95 | 96 | 94 | 93 |
| 3 General Svc >400 amps | | 5,266,330 | 451,625 | 453,774 | 423,614 | 424,887 | 421,882 | 432,999 | 426,295 | 454,120 | 455,773 | 432,191 | 446,946 | 442,223 |
| Schedule 24 - Large General Service | 442 200 | 5,229,395 | 448,830 | 450,703 | 420,837 | 421,923 | 418,742 | 429,828 | 423,114 | 450,841 | 452,239 | 429,093 | 443,869 | 439,375 |
| Schedule 26 - Chinook Breeze Wind | 442 214 | 36,574 | 2,765 | 3,040 | 2,747 | 2,934 | 3,110 | 3,141 | 3,151 | 3,249 | 3,504 | 3,068 | 3,047 | 2,819 |
| Other Large General Service | 442 215 | 360 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Accounts | Average | 295 | 293 | 293 | 295 | 295 | 296 | 297 | 296 | 295 | 295 | 295 | 295 | 295 |
| kWh's | Total | 65,350,292 | 5,610,507 | 5,871,111 | 5,241,590 | 5,287,876 | 5,226,259 | 5,395,434 | 5,195,942 | 5,659,333 | 5,690,838 | 5,226,772 | 5,518,470 | 5,426,162 |
| Avg Usage per Customer | Total | 221,526 | 19,148 | 20,038 | 17,768 | 17,925 | 17,656 | 18,166 | 17,554 | 19,184 | 19,291 | 17,718 | 18,707 | 18,394 |
| Demand | Average | 21,347 | 21,414 | 21,242 | 21,502 | 21,328 | 21,331 | 21,723 | 20,694 | 21,385 | 21,385 | 21,385 | 21,385 | 21,385 |
| Mills | Average | 81 | 80 | 77 | 81 | 80 | 81 | 80 | 82 | 80 | 80 | 83 | 81 | 81 |
| 4 Industrial - Total | | 7,571,418 | 716,141 | 641,300 | 613,363 | 666,648 | 695,013 | 438,038 | 523,441 | 629,672 | 679,408 | 697,335 | 611,330 | 659,730 |
| Schedule 30 - Primary Distribution | 442 330 | 2,794,618 | 242,541 | 226,468 | 247,482 | 222,825 | 236,392 | 230,724 | 240,754 | 236,781 | 222,410 | 225,185 | 228,762 | 234,293 |
| Schedule 40 - Transmission | 442 340 | 4,776,800 | 473,600 | 414,832 | 365,882 | 443,823 | 458,621 | 207,314 | 282,686 | 392,891 | 456,997 | 472,149 | 382,568 | 425,437 |
| Accounts | Average | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| kWh's | Total | 146,242,732 | 14,386,631 | 12,513,719 | 11,722,061 | 13,165,349 | 13,865,859 | 7,148,384 | 9,321,950 | 12,155,830 | 13,498,017 | 13,957,131 | 11,629,154 | 12,878,647 |
| Demand | Average | 26,768 | 26,663 | 26,297 | 26,390 | 26,647 | 26,603 | 26,875 | 27,037 | 26,702 | 26,849 | 26,775 | 27,249 | 27,126 |
| Mills | Average | 52 | 50 | 51 | 52 | 51 | 50 | 61 | 56 | 52 | 50 | 50 | 53 | 51 |
| 5 Irrigation | 441 100 | 170,527 | 11,919 | 16,189 | 14,733 | 10,509 | 20,648 | 20,679 | 24,642 | 20,238 | 11,738 | 6,828 | 5,166 | 7,239 |
| kWh's | Total | 1,962,247 | 146,422 | 198,880 | 180,994 | 129,104 | 253,661 | 254,038 | 170,050 | 248,622 | 144,201 | 83,886 | 63,465 | 88,926 |
| Accounts | Average | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Mills | Average | 87 | 81 | 81 | 81 | 81 | 81 | 81 | 145 | 81 | 81 | 81 | 81 | 81 |
| 6 Lighting - Public & Street | | 217,166 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 | 18,097 |
| Street & Hwy Lighting | 444 100 | 116,208 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 | 9,684 |
| Area Lighting | 444 200 | 100,958 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 | 8,413 |
| Accounts | Average | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 | 531 |
| kWh's | Total | 1,586,935 | 133,279 | 132,788 | 127,943 | 131,508 | 132,136 | 131,674 | 132,046 | 134,318 | 132,722 | 132,545 | 134,606 | 131,372 |
| Mills | Average | 137 | 136 | 136 | 141 | 138 | 137 | 137 | 137 | 135 | 136 | 137 | 134 | 138 |
| 7 Total Sales of Electricity | | 34,630,857 | 3,639,538 | 3,364,708 | 3,079,332 | 2,940,528 | 2,714,339 | 2,390,341 | 2,460,552 | 2,746,972 | 2,706,136 | 2,577,591 | 2,780,950 | 3,229,868 |

2020 Revenue & Power Costs

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------------|-----------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| 8 Other Electric Revenue | | 251,020 | 13,605 | 13,300 | 13,350 | 13,605 | 103,300 | 13,350 | 13,605 | 13,300 | 13,350 | 13,605 | 13,300 | 13,350 |
| Late Charges | 450 | 117,600 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 |
| Connection Fees | 451 100 | 200 | - | - | 50 | - | - | 50 | - | - | 50 | - | - | 50 |
| Reconnect Fees | 451 200 | 30,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Rental Income-Joint Poles | 454 | 91,220 | 305 | - | - | 305 | 90,000 | - | 305 | - | - | 305 | - | - |
| Misc Income | 457 | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 9 Total Operating Revenue | | 34,881,877 | 3,653,143 | 3,378,008 | 3,092,682 | 2,954,133 | 2,817,639 | 2,403,691 | 2,474,157 | 2,760,272 | 2,719,486 | 2,591,196 | 2,794,250 | 3,243,218 |
| Accounts | Average | 19,535 | 19,503 | 19,500 | 19,528 | 19,562 | 19,509 | 19,614 | 19,581 | 19,524 | 19,524 | 19,524 | 19,524 | 19,524 |
| kWh's | Total | 463,883,715 | 50,157,348 | 45,723,111 | 41,139,616 | 39,943,767 | 37,083,103 | 29,424,145 | 31,152,906 | 36,704,109 | 36,820,157 | 35,130,952 | 36,911,360 | 43,693,140 |
| Mills | Average | 75 | 73 | 74 | 75 | 74 | 76 | 82 | 79 | 75 | 74 | 74 | 76 | 74 |
| 8 PUD Usage | | 414,946 | 40,024 | 44,805 | 45,888 | 54,898 | 30,870 | 24,632 | 24,215 | 28,990 | 29,776 | 23,378 | 29,349 | 38,121 |
| 10 System Losses - kWh's | | 14,753,316 | 356,904 | (1,788,347) | 822,263 | (1,345,859) | 18,275 | 614,383 | 2,577,839 | 1,178,554 | (1,139,244) | 3,340,781 | 4,097,726 | 6,020,039 |
| 11 Total Purchased Power kWh's | | 479,051,976 | 50,554,276 | 43,979,569 | 42,007,767 | 38,652,806 | 37,132,248 | 30,063,160 | 33,754,960 | 37,911,653 | 35,710,689 | 38,495,112 | 41,038,435 | 49,751,300 |
| 12 Net Power Costs | | 21,343,759 | 2,001,471 | 2,152,965 | 1,832,976 | 1,722,988 | 1,401,926 | 1,718,943 | 1,740,636 | 1,844,871 | 1,694,351 | 1,919,958 | 1,547,811 | 1,764,864 |
| Cost of Power - BPA | 555 | 21,331,259 | 2,001,471 | 2,152,965 | 1,827,226 | 1,722,988 | 1,401,926 | 1,716,693 | 1,740,636 | 1,844,871 | 1,692,101 | 1,919,958 | 1,547,811 | 1,762,614 |
| Cost of Power - Other | 555 100 | 9,000 | - | - | 2,250 | - | - | 2,250 | - | - | 2,250 | - | - | 2,250 |
| Net Metering | 556 100 | 3,500 | - | - | 3,500 | - | - | - | - | - | - | - | - | - |
| Gross Margin | | 13,538,118 | 1,651,673 | 1,225,043 | 1,259,707 | 1,231,145 | 1,415,712 | 684,748 | 733,521 | 915,401 | 1,025,134 | 671,238 | 1,246,439 | 1,478,354 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

OTHER INCOME & DEDUCTIONS (Depreciation, Taxes and Interest)

2020 Budget: \$2,707,774

2019 Budget: \$2,778,460

2019 Forecast: \$2,533,610

Notes & Assumptions

- (OTH 1) **DEPRECIATION** – Monthly depreciation expense for Transmission, Distribution, and General Plant/Facilities/Equipment which is spread over the useful life of the assets, \$1,713,780
- (OTH 1) **AMORTIZATION ACQUISITION ADJUSTMENT** – Monthly amortization expenses for plant acquisition costs (goodwill or difference between the purchase price and the net book value of the distribution facilities purchased from PGE in 1984 and 2000) which is spread over the life of the assets. The 1984 purchase was fully amortized in February 2019, while the 2000 purchase will continue to be amortized until 2025, \$180,096.
- (OTH 2) **PROPERTY TAXES** – Based on the historical net book cost of the utility plant less motor vehicles, plus inventory materials and to-date net customer contributions in aid of construction, \$537,000
- (OTH 3) **FRANCHISE FEES** – Payment to cities of St. Helens, Scappoose, Columbia City, Prescott, and Rainier of 4.0% of net revenues (net of uncollectibles) for customers with loads under 1,000 KW; and 1.0% of revenues for customers with loads over 1,000 KW which are located within present city limit boundaries. Columbia City, St. Helens, and Rainier city customers are passed on an additional 1% city tax, which is reflected on their bills and collected for the cities, \$586,964
- (OTH 3) **OTHER TAXES** – Assessments billed to Oregon Department of Energy Resources Suppliers and other assessments from Federal and State agencies, \$43,050
- (OTH 4) **INTEREST EXPENSE – 2015 Refunding Loan** – Debt service interest payments are paid at the beginning of June and December, totaling \$13,545 in 2020. The monthly interest expense of \$1,129 is accrued from December 2019 to November 2020 for the 2020 interest payments. Total interest expense accrued in the 2020 budget, \$12,416

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- (OTH 7) INTEREST INCOME** – Interest earned on cash balances invested with Oregon Local Government Investment Pool, \$240,000
- (OTH 8) BPA LEASEBACK** – Monthly BPA lease payments on the transmission line from BPA's Warren Substation to the Tarbell Substation at \$2,736 per month (through December 2020) as a credit on the BPA power bill for the use of our transmission facilities, \$32,832
- (OTH 8) MISCELLANEOUS INCOME**
- * Sale of Oregon Clean Fuels Program credits, \$70,000
 - * Sale of scrap material, miscellaneous plant damage, and customer work billings, etc., \$20,000
 - * Non-operating rental income, \$2,700
- (OTH 11) PRINCIPAL PAYMENT 2015 REFUNDING LOAN**
- * Principal balance outstanding as of year-end December 2019, \$846,584
 - * Final Principal Payment due December 1, 2020, \$846,584
- (OTH 11) PERS SIDE ACCOUNT DEPOSIT** – A one-time payment to PERS of \$1,601,323 to establish a Side Account, plus matching state funds (25%) of \$400,330, for a total deposit of \$2,001,653. The Side Account will offset the PUD's PERS rates from 2020 through 2037.

2020 Other Income & Deductions

| | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Other Deductions | | | | | | |
| Depreciation & Amortization | 1,893,876 | 1,830,510 | 63,366 | 1,933,763 | 1,830,510 | 103,253 |
| Property Taxes | 537,000 | 541,200 | (4,200) | 527,706 | 541,200 | (13,494) |
| Franchise Fees & Other Taxes | 630,014 | 630,542 | (528) | 609,105 | 630,542 | (21,437) |
| Interest Expense | 12,416 | 35,740 | (23,324) | 35,356 | 35,740 | (384) |
| Total Other Deductions | 3,073,306 | 3,037,992 | 35,314 | 3,105,930 | 3,037,992 | 67,938 |
| Other Income | | | | | | |
| Interest Income | 240,000 | 204,000 | (36,000) | 294,142 | 204,000 | (90,142) |
| BPA Leaseback | 32,832 | 32,832 | - | 32,832 | 32,832 | - |
| Other | 92,700 | 22,700 | (70,000) | 245,346 | 22,700 | (222,646) |
| Total Other Income | 365,532 | 259,532 | (106,000) | 572,320 | 259,532 | (312,788) |
| Total Other Deductions & Income | 2,707,774 | 2,778,460 | (70,686) | 2,533,610 | 2,778,460 | (244,850) |
| Other Notes & Comments | | | | | | |
| Debt Principal Payments | 846,584 | 1,185,811 | (339,227) | 1,185,811 | 1,185,811 | - |
| PERS Side Account Deposit | 1,601,323 | - | 1,601,323 | - | - | - |

2020 Other Income & Deductions

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------------------------------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Deductions | | | | | | | | | | | | | | |
| 1 Depreciation & Amortization | | 1,893,876 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 | 157,823 |
| Transmission Plant | 403 100 | 45,780 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 | 3,815 |
| Distribution Plant | 403 200 | 1,224,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| General Plant | 403 300 | 444,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 |
| Amortization Acquisition Adj | 406 | 180,096 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 | 15,008 |
| 2 Property Taxes | 408 100 | 537,000 | 44,100 | 44,100 | 44,100 | 44,100 | 44,100 | 44,100 | 45,400 | 45,400 | 45,400 | 45,400 | 45,400 | 45,400 |
| 3 Franchise Fees & Other Taxes | | 630,014 | 61,687 | 57,029 | 52,192 | 50,189 | 46,006 | 40,514 | 41,704 | 88,559 | 45,867 | 44,388 | 47,135 | 54,744 |
| Franchise Fees | 408 600 | 586,964 | 61,687 | 57,029 | 52,192 | 49,839 | 46,006 | 40,514 | 41,704 | 46,559 | 45,867 | 43,688 | 47,135 | 54,744 |
| Other Taxes & WECC Assessments | 408 700 | 43,050 | - | - | - | 350 | - | - | - | 42,000 | - | 700 | - | - |
| 4 Interest Expense | | 12,416 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,126 | - |
| 2015 Refunding Loan | 427 | 12,416 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,126 | - |
| 5 Other Deductions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Subtotal Deductions | | 3,073,306 | 264,739 | 260,081 | 255,244 | 253,241 | 249,058 | 243,566 | 246,056 | 292,911 | 250,219 | 248,740 | 251,484 | 257,967 |
| Other Income | | | | | | | | | | | | | | |
| 7 Interest Income | 419 | 240,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 8 Non Operating Margins Other | | 125,532 | 4,628 | 4,628 | 4,628 | 74,628 | 4,628 | 4,628 | 4,628 | 4,628 | 4,628 | 4,628 | 4,626 | 4,626 |
| Non-Operating Rental Income | 418 | 2,700 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 |
| BPA Leaseback | 422 | 32,832 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 |
| Other | 421 | 20,000 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,665 | 1,665 |
| Misc Income - OCFP | 421 300 | 70,000 | - | - | - | 70,000 | - | - | - | - | - | - | - | - |
| 9 Subtotal Other Income | | 365,532 | 24,628 | 24,628 | 24,628 | 94,628 | 24,628 | 24,628 | 24,628 | 24,628 | 24,628 | 24,628 | 24,626 | 24,626 |
| 10 Total Other Deductions & Income | | 2,707,774 | 240,111 | 235,453 | 230,616 | 158,613 | 224,430 | 218,938 | 221,428 | 268,283 | 225,591 | 224,112 | 226,858 | 233,341 |
| Other Balance Sheet Items | | | | | | | | | | | | | | |
| 11 Total Other Balance Sheet Items | | 2,447,907 | 1,601,323 | - | - | - | - | - | - | - | - | - | - | 846,584 |
| Bond Principal Payments | 224 100 | | - | - | - | - | - | - | - | - | - | - | - | 846,584 |
| PERS Side Account Deposit | | | 1,601,323 | - | - | - | - | - | - | - | - | - | - | - |

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

DEPARTMENTAL EXPENSES

2020 Payroll Overview

The 2020 budgeted FTE count is 44.2 employees (41 full-time employees, 4 part-time employees).

2020 FTE Count by Department

| 2020 Budgeted FTE | Executive | Admin & HR | Accounting & Finance | Customer Accounts | Energy Services | Community & Public Relations | Information Technology | Engineering | Operations |
|-------------------------|-----------|------------|-------------------------|----------------------|--------------------|------------------------------------|---------------------------|-------------|------------|
| 44.2 | 1 | 3.55 | 3 | 9.9 | 1 | 1 | 4 | 7.75 | 13 |

Cost of Living Wage Adjustment (COLA) – The 2020 Budget contains an estimated COLA for non-union employees of 2.75%, subject to Board approval in January 2020. The COLA for IBEW Local 125 union employees is 2.75%.

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Step and Merit Adjustments – Wage and salary ranges for non-union employees are based on 13-step longevity ranges. Step and merit increases have been included in the 2020 Budget.

Overtime – All overtime is paid at double-time and includes overtime costs for hourly staff and line crew related to storms and outages. Lineman overtime also includes nine hours standby duty each weekend at the Foreman's double-time rate for an on-call lineman assigned on rotating duties. Information Technology staff receive overtime pay for security maintenance and system requirements during non-working hours to minimize impacts to staff and customers.

Personal Time off Accrual and Liability – Vacation and sick leave are combined in a "Personal Time Off" (PTO) benefit. Employees accrue 163.2 hours per year for the first five years of employment. After five years, employees accrue eight additional hours for each year of service up to year 20. Part-time employees receive a reduced benefit. The maximum annual accrual is 283.2 hours. Personal Leave accrual in 2020 is \$412,747.

To limit the PUD's PTO liability, accumulated PTO hours are limited to 500 hours. Annually, in September, employees with accumulated PTO hours in excess of 500 hours are required to cash-out those excess amounts.

Holidays – Regular full-time employees are eligible for seven paid holidays and two floating holidays each calendar year as a payroll benefit. Part-time employees are eligible for reduced holiday pay.

Columbia River People's Utility District
2020 Budget by Department

| | 2019 Budget | 2019 Forecast | 2020 Budget | PUD General | Board of Directors | Executive | Admin & HR | Accounting & Finance | Customer Accounts | Energy Service | Community & Public Relations | Info Tech | Engineering & Operations |
|--|----------------|------------------|----------------|-------------|-----------------------|-----------|------------|-------------------------|----------------------|----------------|---------------------------------|-----------|-----------------------------|
| 1 Operating Revenue | 34,813,841 | 34,518,694 | 34,881,877 | 34,881,877 | - | - | - | - | - | - | - | - | - |
| 2 Interest Income | 204,000 | 294,142 | 240,000 | 240,000 | - | - | - | - | - | - | - | - | - |
| 3 Other Income | 69,932 | 293,171 | 139,932 | 125,532 | - | - | - | - | - | 14,400 | - | - | - |
| 4 Contributions-In-Aid-of Construction | 716,640 | 736,264 | 872,700 | - | - | - | - | - | - | - | - | - | 872,700 |
| 5 Total Income | 35,804,413 | 35,842,271 | 36,134,509 | 35,247,409 | - | - | - | - | - | 14,400 | - | - | 872,700 |
| 6 Power Supply Expense | 21,874,740 | 21,470,666 | 21,343,759 | 21,343,759 | - | - | - | - | - | - | - | - | - |
| 7 Power Cost Reimbursement | (437,119) | (434,531) | - | - | - | - | - | - | - | - | - | - | - |
| 8 Net Power Costs | 21,437,621 | 21,036,135 | 21,343,759 | 21,343,759 | - | - | - | - | - | - | - | - | - |
| Controllable Expense | | | | | | | | | | | | | |
| 9 Payroll | 3,627,912 | 3,504,674 | 4,073,031 | - | - | 215,327 | 319,816 | 303,645 | 638,509 | 123,153 | 83,457 | 336,632 | 2,052,492 |
| 10 Overtime | 242,735 | 242,081 | 215,413 | - | - | - | - | 10,000 | 6,865 | - | - | 15,000 | 183,548 |
| 11 Benefits | 2,981,579 | 2,712,225 | 3,433,718 | 3,020,970 | - | 29,313 | 37,931 | 29,095 | 59,272 | 16,765 | 6,485 | 28,539 | 205,348 |
| 12 Material & Merchandising | 2,361,454 | 1,854,999 | 2,080,496 | - | - | - | - | - | - | 10,000 | - | - | 2,070,496 |
| 13 Contractor/Consulting | 3,669,278 | 3,471,909 | 3,494,257 | 433,900 | 141,000 | - | 119,000 | 35,000 | 50,500 | 597,457 | 10,000 | 10,000 | 2,097,400 |
| 14 BPA Reimbursement | (498,000) | (536,455) | (528,000) | - | - | - | - | - | - | (528,000) | - | - | - |
| 15 Employee Expense | 209,370 | 128,779 | 219,500 | 36,200 | 35,650 | 7,750 | 35,200 | 15,250 | 17,940 | 4,510 | 4,450 | 25,250 | 37,300 |
| 16 Memberships | 174,620 | 146,352 | 154,370 | 150,000 | - | - | 1,000 | 1,000 | - | 370 | - | - | 2,000 |
| 17 Office Expense | 462,480 | 437,317 | 492,050 | 57,500 | 4,800 | - | 17,600 | 3,200 | 90,000 | 400 | 26,050 | 2,000 | 290,500 |
| 18 Utilities | 77,392 | 76,128 | 82,108 | 37,680 | 2,400 | 960 | 1,600 | - | 1,620 | 1,140 | 480 | 3,600 | 32,628 |
| 19 Software & Support | 521,778 | 353,679 | 406,540 | - | - | - | - | - | 3,540 | - | 10,900 | 327,100 | 65,000 |
| 20 Rents | 59,033 | 74,907 | 62,060 | 8,000 | - | - | - | - | - | - | - | - | 54,060 |
| 21 Marketing & Promotions | 121,100 | 90,232 | 134,700 | - | 1,000 | - | 10,000 | - | - | - | 122,500 | - | 1,200 |
| 22 Misc/Bank Fees/Bad Debt/Permits | 190,320 | 166,513 | 161,520 | 151,600 | - | - | - | - | - | - | - | - | 9,920 |
| 23 Total Controllable Expenses | 14,201,051 | 12,723,340 | 14,481,763 | 3,895,850 | 184,850 | 253,350 | 542,147 | 397,190 | 868,246 | 225,795 | 264,322 | 748,121 | 7,101,892 |
| Debt Service - Interest | 30,940 | 30,939 | 12,416 | 12,416 | - | - | - | - | - | - | - | - | - |
| Debt Service - Principal | 1,185,811 | 1,185,811 | 846,584 | 846,584 | - | - | - | - | - | - | - | - | - |
| PERS Side Account Deposit | - | - | 1,601,323 | 1,601,323 | - | - | - | - | - | - | - | - | - |
| Taxes & Franchise Fees | 1,171,742 | 1,136,811 | 1,167,014 | 1,167,014 | - | - | - | - | - | - | - | - | - |
| 27 Total Debt Service & Taxes | 2,388,493 | 2,353,561 | 3,627,337 | 3,627,337 | - | - | - | - | - | - | - | - | - |
| Total Operating Expenses | 16,589,544 | 15,076,901 | 18,109,100 | 7,523,187 | 184,850 | 253,350 | 542,147 | 397,190 | 868,246 | 225,795 | 264,322 | 748,121 | 7,101,892 |
| 28 Depreciation & Amortization | 1,830,510 | 1,933,763 | 1,893,876 | 1,893,876 | - | - | - | - | - | - | - | - | - |
| 29 Other Deductions | 4,800 | 4,417 | - | - | - | - | - | - | - | - | - | - | - |
| 30 Capital Equipment & Facilities | 512,000 | 678,576 | 1,161,320 | 1,161,320 | - | - | - | - | - | - | - | - | - |
| 31 Total Expenditures | 40,374,475 | 38,729,792 | 42,508,055 | 31,922,142 | 184,850 | 253,350 | 542,147 | 397,190 | 868,246 | 225,795 | 264,322 | 748,121 | 7,101,892 |
| 32 Accrual to Cash Accounting Adjust | 3,270,062 | 1,777,843 | 3,273,546 | - | - | - | - | - | - | - | - | - | - |
| 33 Cash Increase/(Decrease) | (1,300,000) | (1,109,678) | (3,100,000) | 3,325,267 | (184,850) | (253,350) | (542,147) | (397,190) | (868,246) | (211,395) | (264,322) | (748,121) | (6,229,192) |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

PUD General

| | |
|----------------|-------------|
| 2020 Budget: | \$3,895,850 |
| 2019 Budget: | \$3,518,522 |
| 2019 Forecast: | \$3,027,159 |

The PUD General budget contains expenses that pertain to the utility as a whole. This includes benefits, insurance, memberships, and utility-wide facilities and maintenance expenses.

Notes & Assumptions

(PUD 3) BENEFITS – \$3,020,970

- * Medical, Dental, Vision – Self-insured coverage for employees, eligible retirees, and administrative expense, \$1,589,100. Employee contributions to medical/vision/Rx premiums are: full-time employees = 2.0%, part-time employees = 47.0%. Employee contributions to dental premiums are: full-time employees = 5.0%, part-time employees = 50.0%. Retired employee contributions to medical/vision/Rx and dental premiums = 100%. Total offset, <\$60,288>
- * PERS – The PUD pays into the Oregon Public Employee Retirement System on behalf of all eligible employees, \$951,560. The PUD matching contribution paid to the employees' 401(a) Defined Contribution accounts is considered PERS subject salary. Board members are not PERS eligible for their monthly compensation. The PUD pays the employee portion of 6% plus the employer contribution:
 - * Tier One/Tier Two: 20.78%
 - * OPSRP: 16.53%These rates will be offset by an estimated <3.07%> rate reduction beginning February 2020, due to the Side Account deposit the PUD will be paying to PERS in January 2020.
- * 401(a) Defined Contribution Plan – Qualifying employees can participate in the PUD's 401(a) Defined Contribution Plan after meeting certain eligibility requirements including completing one year of service and the employee contributing to the PUD's sponsored 401(k) or 457(b) deferred compensation plans. An additional \$25,000 employer contribution was included in the 2020 budget to offset the effects of the PERS IAP Redirection of 2.5% for Tier One/Tier Two and 0.75% for OPSRP, \$250,070
- * OPEB (Other Post-Employment Benefits) – Expenses related to post employment health care benefits; expense only – non-cash item, \$113,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- * Medicare - 1.45% Employer portion of Medicare on all Board member and employee wages, \$62,733
- * Accident, Short & Long-Term Disability, Life – Insurance coverage for employees, \$54,000
- * Unemployment – The PUD is self-insured. This represents expected claims for terminated employees who qualify for unemployment benefits, \$30,000
- * Wellness Fitness – In-house wellness and fitness program to support the PUD's self-insured health care plan for employees, retired employees, and spouses. Annual health activities include an annual wellness screening, health promotion publications, wellness incentives, and flu shots, \$12,000
- * Worker's Comp – Special Districts Association of Oregon (SDAO) provides coverage for employees and board members, \$12,000
- * Social Security/FICA – 6.2% Employer portion of FICA for Board members and new employees until they meet the 6-month PERS waiting period, \$6,795

Benefits Comparison

| | 2020 Budget | 2019 Budget | 2019 Forecast |
|-----------------------------|---------------------|---------------------|---------------------|
| Medicare & Soc Sec/FICA | \$ 69,528 | \$ 64,134 | \$ 65,518 |
| Wellness/Fitness | 12,000 | 12,000 | 6,889 |
| Medical/Dental/Vision | 1,589,100 | 1,102,500 | 990,769 |
| Healthcare Contribution | (60,288) | (45,168) | (52,352) |
| 401(a) Defined Contribution | 250,070 | 227,993 | 141,279 |
| Worker's Compensation | 12,000 | 12,000 | 11,604 |
| Accident, Life & LTD | 54,000 | 60,000 | 53,078 |
| PERS | 951,560 | 1,007,183 | 944,600 |
| Unemployment | 30,000 | 20,000 | 19,352 |
| OPEB (expense only) | 113,000 | 113,000 | 113,000 |
| Total | \$ 3,020,970 | \$ 2,573,642 | \$ 2,293,737 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(PUD 5) CONTRACTOR/CONSULTING – \$433,900

- * Insurance – Property and liability insurance, \$185,500
- * Facility Maintenance – Grounds maintenance at the PUD office and substations, janitorial, building maintenance, water testing, HVAC maintenance, security and fire alarm monitoring, workstation overhauls, document shredding, and interior painting, \$246,000
- * Drug Testing – Random drug and alcohol testing required by Federal and State Department of Transportation regulations for commercial drivers only, \$2,400

(PUD 6) EMPLOYEE EXPENSE – \$36,200

- * Training & Educational Assistance – Employee educational tuition assistance program, all-employee team building, communication, EEO, and supervisory/leadership training.

(PUD 7) MEMBERSHIPS – \$150,000

- * NW Requirements Utilities
- * OPUDA – Oregon PUD Association annual assessment
- * PPC – Public Power Council annual assessment
- * NWPPA – NW Public Power Association annual assessment, plus educational sustaining membership fees
- * NEMS/NIES
- * HSEMC
- * NW River Partners
- * Columbia County Economic Team (CCET)
- * Other

(PUD 8) OFFICE EXPENSE – \$57,500

- * Postage – General correspondence, \$9,000
- * General Office Supplies – Pens, paper, binders, staples, coffee/water, film, printer cartridges, and emergency kit/1st aid kit supplies, \$30,000
- * Forms – Letterhead and business cards, \$3,000
- * Safety Awards Banquet – Annual safety and years of service recognitions, \$4,000
- * United Way Campaign – Annual campaign recognition, \$500
- * Facility Supplies – Cleaning supplies, equipment, and general maintenance supplies, \$11,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(PUD 9) UTILITIES – \$37,680

- * Telephone and Internet Services – Phone line maintenance, repairs, and internet access services, \$33,600
- * Garbage, \$4,080

(PUD 11) RENTS – Copier equipment lease and maintenance agreements, \$8,000

(PUD 13) MISCELLANEOUS – \$151,600

- * Bank/Credit Card Fees – Includes Visa, MasterCard, and Discover Card discount fees, electric charge, etc., \$127,000
- * Bad Debt/Write-offs – Uncollectible debt expense accrual is estimated based on historical trends, \$24,000
- * Other – Fees related to the Local Government Pool account, \$600

2020 PUD General

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|--------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|
| 1 | Payroll | - | - | - | - | - | - |
| 2 | Overtime | - | - | - | - | - | - |
| 3 | Benefits | 3,020,970 | 2,573,642 | 447,328 | 2,293,737 | 2,573,642 | (279,905) |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 433,900 | 256,400 | 177,500 | 286,309 | 256,400 | 29,909 |
| 6 | Employee Expense | 36,200 | 35,000 | 1,200 | 15,097 | 35,000 | (19,903) |
| 7 | Memberships | 150,000 | 170,500 | (20,500) | 142,375 | 170,500 | (28,125) |
| 8 | Office Expense | 57,500 | 57,000 | 500 | 45,666 | 57,000 | (11,334) |
| 9 | Utilities | 37,680 | 37,380 | 300 | 35,610 | 37,380 | (1,770) |
| 10 | Software & Support | - | 200,000 | (200,000) | 41,919 | 200,000 | (158,081) |
| 11 | Rents | 8,000 | 8,000 | - | 5,329 | 8,000 | (2,671) |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | 151,600 | 180,600 | (29,000) | 161,117 | 180,600 | (19,483) |
| 14 | Total PUD General | 3,895,850 | 3,518,522 | 377,328 | 3,027,159 | 3,518,522 | (491,363) |

2020 PUD General

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------------------------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 Payroll | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 Overtime | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | | 3,020,970 | 237,480 | 245,236 | 248,189 | 239,571 | 232,042 | 248,049 | 253,275 | 234,887 | 247,863 | 234,959 | 234,923 | 364,497 |
| Medicare | 408 200 | 62,733 | 5,097 | 5,461 | 5,226 | 5,208 | 4,862 | 5,220 | 5,879 | 5,011 | 5,253 | 5,051 | 5,021 | 5,444 |
| Social Security | 408 300 | 6,795 | 891 | 999 | 936 | 911 | 1,043 | 911 | 158 | 133 | 164 | 319 | 164 | 164 |
| Wellness Fitness | 926 9130 | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Medical/Dental - Premiums & Claims | 926 9407 | 1,587,600 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 | 132,300 |
| Medical - Premiums - Employees | 926 94071 | (45,000) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) | (3,750) |
| Medical - Premiums - Retiree | 926 94072 | (15,288) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) | (1,274) |
| Medical - Premiums - Con of Ben | 926 94073 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Defer Comp Match | 926 9405 | 250,070 | 20,143 | 21,913 | 20,718 | 20,742 | 19,100 | 20,810 | 23,744 | 20,034 | 20,911 | 20,094 | 20,094 | 21,769 |
| Workers Compensation | 926 9406 | 12,000 | 750 | 750 | 750 | 750 | 750 | 1,500 | 750 | 750 | 1,500 | 750 | 750 | 1,500 |
| Life & LTD | 926 9408 | 54,000 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| PERS, Tier1/2, OPSRP | 926 9409 | 951,560 | 77,699 | 83,212 | 79,408 | 79,059 | 73,386 | 79,206 | 89,843 | 76,058 | 79,634 | 75,844 | 75,993 | 82,218 |
| 125 Benefit Admin Exp | 926 9413 | 1,500 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 |
| Unemployment | 926 9415 | 30,000 | - | - | 7,500 | - | - | 7,500 | - | - | 7,500 | - | - | 7,500 |
| OPEB (expense only non-cash item) | 926 9416 | 113,000 | - | - | - | - | - | - | - | - | - | - | - | 113,000 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | | 433,900 | 28,273 | 55,273 | 28,274 | 28,273 | 28,273 | 28,274 | 28,273 | 28,223 | 77,224 | 46,773 | 28,523 | 28,244 |
| Insurance - Property & Liability | 924 9130 | 185,500 | 15,458 | 15,458 | 15,459 | 15,458 | 15,458 | 15,459 | 15,458 | 15,458 | 15,459 | 15,458 | 15,458 | 15,459 |
| Drug Testing | 926 9412 | 2,400 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 100 | 100 | 650 | 400 | 100 |
| Facility Maintenance | 935 9130 | 246,000 | 12,665 | 39,665 | 12,665 | 12,665 | 12,665 | 12,665 | 12,665 | 12,665 | 61,665 | 30,665 | 12,665 | 12,685 |
| 6 Employee Expense | | 36,200 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 2,100 |
| Employee Expense | 926 9140 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Employee Training | 926 9145 | 35,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 2,000 |
| 7 Memberships | 930 9150 | 150,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 8 Office Expense | | 57,500 | 4,420 | 8,420 | 4,420 | 4,420 | 4,420 | 4,420 | 4,420 | 4,420 | 4,420 | 4,420 | 4,920 | 4,380 |
| Postage | 921 9152 | 9,000 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 |
| General Office Supplies | 921 9155 | 30,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Forms | 921 9156 | 3,000 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Safety Awards Banquet | 925 9155 | 4,000 | - | 4,000 | - | - | - | - | - | - | - | - | - | - |
| United Way Campaign | 926 9455 | 500 | - | - | - | - | - | - | - | - | - | - | 500 | - |
| Facility Supplies | 935 9155 | 11,000 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 880 |
| 9 Utilities | | 37,680 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 | 3,140 |
| Total Telecommunications | 921 9160 | 33,600 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| Garbage | 935 9160 | 4,080 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 |
| 10 Software & Support | 921 9165 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | 921 9170 | 8,000 | 667 | 667 | 667 | 667 | 667 | 665 | 667 | 667 | 667 | 667 | 667 | 665 |
| 12 Marketing & Promotions | 921 9180 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | | 151,600 | 13,550 | 19,550 | 16,050 | 16,050 | 10,050 | 12,050 | 10,050 | 10,050 | 12,050 | 10,050 | 10,050 | 12,050 |
| Bank/Visa Fees | 903 9199 | 127,000 | 13,500 | 13,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Bad Debt Write-off | 904 9199 | 24,000 | - | 6,000 | 6,000 | 6,000 | - | 2,000 | - | - | 2,000 | - | - | 2,000 |
| Miscellaneous | 921 9199 | 600 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 14 Total PUD General | | 3,895,850 | 303,130 | 347,886 | 316,340 | 307,721 | 294,192 | 312,198 | 315,425 | 296,987 | 360,964 | 315,609 | 297,823 | 427,576 |

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Board of Directors

2020 Budget: \$184,850
2019 Budget: \$221,980
2019 Forecast: \$160,683

The Board of Directors budget contains expenses related to Board activities. This includes the Board stipend, Board meetings and training, general counsel and attorney fees, and other Board-related expenses.

Notes & Assumptions

(BD 5) CONTRACTOR/CONSULTING – \$141,000

- * Legal/Attorney Fees – Costs for PUD general counsel, special contract review and other legal issues as they arise, \$120,000
- * Board Monthly Stipend – Each Director receives a stipend each month to attend in-district board, workshop and advisory meetings, \$21,000

(BD 6) BOARD EXPENSE – \$35,650

- * Out of District Meetings – Reimbursement of \$150 per day for out-of-district meetings, \$14,550
- * NWPPA, OPUDA & SDAO Annual Meetings, \$8,600
- * Board Training, \$9,500
- * Other – Board meeting, workshop and Budget Advisory committee meeting expenses, including security, \$3,000

(BD 8) OFFICE EXPENSE – *Clearing Up* electronic newsletter subscription, \$4,800

(BD 9) UTILITIES – \$2,400

(BD 12) MARKETING & PROMOTIONS – Board notices, \$1,000

2020 Board of Directors

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|---------------------------------|----------------|----------------|-----------------|----------------|----------------|-----------------|
| 1 | Payroll | - | - | - | - | - | - |
| 2 | Overtime | - | - | - | - | - | - |
| 3 | Benefits | - | - | - | - | - | - |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 141,000 | 185,200 | (44,200) | 125,886 | 185,200 | (59,314) |
| 6 | Employee Expense | 35,650 | 29,200 | 6,450 | 26,628 | 29,200 | (2,572) |
| 7 | Memberships | - | - | - | - | - | - |
| 8 | Office Expense | 4,800 | 4,680 | 120 | 4,855 | 4,680 | 175 |
| 9 | Utilities | 2,400 | 2,400 | - | 2,000 | 2,400 | (400) |
| 10 | Software & Support | - | - | - | - | - | - |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | 1,000 | 500 | 500 | 1,314 | 500 | 814 |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Board of Directors | 184,850 | 221,980 | (37,130) | 160,683 | 221,980 | (61,297) |

2020 Board of Directors

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-----------------------------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 Overtime | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | | 141,000 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 |
| Legal/Attorney Fees | 923 1230 | 120,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Board Monthly Stipend | 930 1230 | 21,000 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| 6 Board Expense | | 35,650 | 1,500 | 4,300 | 1,900 | 4,500 | 6,500 | 3,000 | 800 | 400 | 900 | 5,150 | 2,800 | 3,900 |
| Board Expense | 930 1240 | 17,000 | 500 | 3,300 | 900 | 500 | 4,000 | 500 | 800 | 400 | 900 | 3,400 | 900 | 900 |
| Board Training | 930 1245 | 18,650 | 1,000 | 1,000 | 1,000 | 4,000 | 2,500 | 2,500 | - | - | - | 1,750 | 1,900 | 3,000 |
| 7 Memberships | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Office Expense | 930 1259 | 4,800 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| 9 Utilities | 930 1260 | 2,400 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 10 Software & Support | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 930 1280 | 1,000 | 100 | - | - | - | 150 | - | 250 | - | 100 | 200 | 200 | - |
| 13 Miscellaneous | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Board of Directors | | 184,850 | 13,950 | 16,650 | 14,250 | 16,850 | 19,000 | 15,350 | 13,400 | 12,750 | 13,350 | 17,700 | 15,350 | 16,250 |

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Executive

| | |
|-----------------------|------------------|
| 2020 Budget: | \$253,350 |
| 2019 Budget: | \$245,542 |
| 2019 Forecast: | \$257,964 |

The Executive budget contains expenses related to Executive management. Training and travel expenses reflect active involvement in NWPPA and OPUDA, keeping abreast of important regulatory and other industry-specific issues at the local, state, regional, and federal level.

Notes & Assumptions

(EX 1) PAYROLL – One salary exempt position, \$215,327

(EX 3) BENEFITS – Personal leave accrual, \$29,313

(EX 6) EMPLOYEE EXPENSE – \$7,750

- * Training – Employee training, meetings, and associated expenses, \$6,650
- * Leadership Retreat – In-district, staff discussion of strategic plan, financial targets, and budget projections, \$650
- * Other – Employee recognition and incentives, \$450

(EX 9) UTILITIES – \$960

2020 Executive

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|--------------------------------|----------------|----------------|--------------|----------------|----------------|---------------|
| 1 | Payroll | 215,327 | 207,999 | 7,328 | 191,492 | 207,999 | (16,507) |
| 2 | Overtime | - | - | - | - | - | - |
| 3 | Benefits | 29,313 | 29,313 | - | 59,839 | 29,313 | 30,526 |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | - | - | - | - | - | - |
| 6 | Employee Expense | 7,750 | 7,750 | - | 5,753 | 7,750 | (1,997) |
| 7 | Memberships | - | - | - | - | - | - |
| 8 | Office Expense | - | - | - | - | - | - |
| 9 | Utilities | 960 | 480 | 480 | 880 | 480 | 400 |
| 10 | Software & Support | - | - | - | - | - | - |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Executive | 253,350 | 245,542 | 7,808 | 257,964 | 245,542 | 12,422 |

2020 Executive

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | 215,327 | 16,154 | 24,897 | 16,598 | 16,598 | 16,598 | 16,598 | 24,897 | 16,598 | 16,598 | 16,598 | 16,598 | 16,598 |
| Regular Pay - Executive | 920 1101 | 215,327 | 16,154 | 24,897 | 16,598 | 16,598 | 16,598 | 16,598 | 24,897 | 16,598 | 16,598 | 16,598 | 16,598 | 16,598 |
| 2 Overtime | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | | 29,313 | 2,383 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 |
| Personal Leave Accrual | 920 1103 | 29,313 | 2,383 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 | 2,448 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | 921 1130 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Employee Expense | | 7,750 | - | 1,900 | 200 | - | 3,100 | - | - | 450 | 100 | 1,750 | 100 | 150 |
| Employee Expense | 921 1140 | 1,100 | - | - | 200 | - | 100 | - | - | 450 | 100 | - | 100 | 150 |
| Employee Training | 921 1145 | 6,650 | - | 1,900 | - | - | 3,000 | - | - | - | - | 1,750 | - | - |
| 7 Memberships | 921 1150 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Office Expense | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Utilities | 921 1160 | 960 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| 10 Software & Support | 921 1165 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | 921 1170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 921 1180 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | 921 1199 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Executive | | 253,350 | 18,616 | 29,325 | 19,326 | 19,126 | 22,226 | 19,126 | 27,425 | 19,576 | 19,226 | 20,876 | 19,226 | 19,276 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Administration & Human Resources

2020 Budget: \$542,147

2019 Budget: \$398,508

2019 Forecast: \$364,895

The Administration & Human Resources budget contains expenses related to Administrative and Human Resources functions. This includes recruiting, hiring, training, and the management of compensation, benefits, and other employee related items, as well as risk management, insurance, purchasing of office supplies, and office equipment maintenance.

Notes & Assumptions

(ADMIN 1) PAYROLL – Two salary exempt positions and two part-time hourly position (0.8 FTE and 0.75 FTE), \$319,816

(ADMIN 3) BENEFITS – Personal leave accrual, \$37,931

(ADMIN 5) CONTRACTOR/CONSULTING – \$119,000

- * Recruitment – General Manager, \$80,000
- * Legal Fees & Miscellaneous – Human Resources legal support, \$35,000
- * Recruitment – Recruiting fees, testing, and verification of employment, \$4,000

(ADMIN 6) EMPLOYEE EXPENSE – \$35,200

- * Training – Employee training, meetings, and associated expenses, \$25,000
- * Recruitment – Moving expenses for new hires as needed, \$10,000
- * Other – Employee recognition and incentives, \$200

(ADMIN 7) MEMBERSHIPS – \$1,000

(ADMIN 8) OFFICE EXPENSE – \$17,600

- * Employee Recognition – Service award recognition, retirements, featured employee of the month, etc., \$16,000
- * PUD Library & Publications, \$600
- * Supplies & Forms, \$1,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(ADMIN 9) UTILITIES – \$1,600

(ADMIN 12) MARKETING & PROMOTIONS – Recruitment advertising to fill open positions, \$10,000

2020 Administration & Human Resources

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| 1 | Payroll | 319,816 | 273,240 | 46,576 | 288,743 | 273,240 | 15,503 |
| 2 | Overtime | - | - | - | - | - | - |
| 3 | Benefits | 37,931 | 35,168 | 2,763 | 37,214 | 35,168 | 2,046 |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 119,000 | 39,000 | 80,000 | 13,852 | 39,000 | (25,148) |
| 6 | Employee Expense | 35,200 | 35,200 | - | 13,326 | 35,200 | (21,874) |
| 7 | Memberships | 1,000 | 1,000 | - | 593 | 1,000 | (407) |
| 8 | Office Expense | 17,600 | 8,300 | 9,300 | 5,063 | 8,300 | (3,237) |
| 9 | Utilities | 1,600 | 1,600 | - | 1,469 | 1,600 | (131) |
| 10 | Software & Support | - | - | - | - | - | - |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | 10,000 | 5,000 | 5,000 | 4,635 | 5,000 | (365) |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Administration & HR | 542,147 | 398,508 | 143,639 | 364,895 | 398,508 | (33,613) |

2020 Administration & Human Resources

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------|-----------|----------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 Payroll | | 319,816 | 24,746 | 32,862 | 25,427 | 25,427 | 24,467 | 25,427 | 33,822 | 24,947 | 25,794 | 25,308 | 25,308 | 26,280 |
| Regular Pay - Admin & HR | 920 6101 | 319,816 | 24,746 | 32,862 | 25,427 | 25,427 | 24,467 | 25,427 | 33,822 | 24,947 | 25,794 | 25,308 | 25,308 | 26,280 |
| 2 Overtime | 920 6102 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | | 37,931 | 3,038 | 3,136 | 3,159 | 3,159 | 3,159 | 3,159 | 3,159 | 3,159 | 3,201 | 3,201 | 3,201 | 3,201 |
| Personal Leave Accrual | 920 6103 | 37,931 | 3,038 | 3,136 | 3,159 | 3,159 | 3,159 | 3,159 | 3,159 | 3,159 | 3,201 | 3,201 | 3,201 | 3,201 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | | 119,000 | 3,350 | 3,250 | 83,250 | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 3,150 | 3,250 |
| Recruiting Expense | 921 6130 | 4,000 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 250 | 250 |
| Recruiting Expense - GM | 921 6130 | 80,000 | - | - | 80,000 | - | - | - | - | - | - | - | - | - |
| Legal Fee, Misc Expense | 926 6130 | 35,000 | 3,000 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 3,000 |
| 6 Employee Expense | | 35,200 | 530 | 8,810 | 6,310 | 510 | 3,110 | 8,390 | 560 | 560 | 580 | 3,760 | 1,040 | 1,040 |
| Employee Expense | 921 6140 | 200 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 30 | 10 | 40 | 40 |
| Employee Training | 921 6145 | 25,000 | 520 | 3,800 | 6,300 | 500 | 3,100 | 3,380 | 550 | 550 | 550 | 3,750 | 1,000 | 1,000 |
| Recruiting Expense | 926 6140 | 10,000 | - | 5,000 | - | - | - | 5,000 | - | - | - | - | - | - |
| 7 Memberships | 921 6150 | 1,000 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 75 | 75 | 85 |
| 8 Office Expense | | 17,600 | 825 | 2,125 | 800 | 2,125 | 800 | 2,150 | 800 | 2,125 | 800 | 2,125 | 775 | 2,150 |
| Supplies | 921 6155 | 1,000 | 100 | 75 | 75 | 75 | 75 | 100 | 75 | 75 | 100 | 75 | 75 | 100 |
| Employee Recognition | 926 6155 | 16,000 | 675 | 2,000 | 675 | 2,000 | 675 | 2,000 | 675 | 2,000 | 650 | 2,000 | 650 | 2,000 |
| PUD Library | 926 6159 | 600 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 9 Utilities | 921 6160 | 1,600 | 134 | 134 | 134 | 134 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 |
| 10 Software & Support | 921 6165 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | 921 6170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 921 6180 | 10,000 | 500 | 500 | 5,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 300 | 200 |
| 13 Miscellaneous | 921 6199 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Administration | | 542,147 | 33,208 | 50,903 | 124,165 | 35,190 | 35,504 | 43,094 | 42,309 | 34,759 | 34,343 | 38,352 | 33,982 | 36,339 |

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Accounting & Finance

2020 Budget: **\$397,190**
2019 Budget: **\$351,643**
2019 Forecast: **\$336,989**

The Accounting & Finance budget contains expenses related to the delivery of financial information including cash management, accounts payable, payroll processing and other necessary reports for managerial control of the PUD's operations. Other functions include balancing and reconciling to the general ledger and maintaining internal controls.

Notes & Assumptions

- (AC 1)** **PAYROLL** – One salary exempt position and two full-time hourly positions, \$303,645
- (AC 2)** **OVERTIME** – \$10,000
- (AC 3)** **BENEFITS** – Personal leave accrual, \$29,095
- (AC 5)** **CONTRACTOR/CONSULTING** – Auditor fees and GASB report associated with the PUD's annual audit review, \$35,000
- (AC 6)** **EMPLOYEE EXPENSE** – \$15,250
- * Training – Employee training, meetings, and associated expenses, \$15,000
 - * Other – Employee recognition and incentives, \$250
- (AC 7)** **MEMBERSHIPS** – \$1,000
- (AC 8)** **OFFICE EXPENSE** – \$3,200

2020 Accounting & Finance

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|---------------------------------------|----------------|----------------|---------------|----------------|----------------|-----------------|
| 1 | Payroll | 303,645 | 261,711 | 41,934 | 265,211 | 261,711 | 3,500 |
| 2 | Overtime | 10,000 | 8,000 | 2,000 | 3,200 | 8,000 | (4,800) |
| 3 | Benefits | 29,095 | 27,482 | 1,613 | 28,371 | 27,482 | 889 |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 35,000 | 35,000 | - | 28,000 | 35,000 | (7,000) |
| 6 | Employee Expense | 15,250 | 15,250 | - | 8,657 | 15,250 | (6,593) |
| 7 | Memberships | 1,000 | 1,000 | - | 110 | 1,000 | (890) |
| 8 | Office Expense | 3,200 | 3,200 | - | 3,440 | 3,200 | 240 |
| 9 | Utilities | - | - | - | - | - | - |
| 10 | Software & Support | - | - | - | - | - | - |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Accounting & Finance | 397,190 | 351,643 | 45,547 | 336,989 | 351,643 | (14,654) |

2020 Accounting & Finance

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------------------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | 303,645 | 24,072 | 27,115 | 24,986 | 24,986 | 23,388 | 25,231 | 29,553 | 24,310 | 25,231 | 24,310 | 24,310 | 26,153 |
| Regular Pay - Acct/Finance | 920 2101 | 303,645 | 24,072 | 27,115 | 24,986 | 24,986 | 23,388 | 25,231 | 29,553 | 24,310 | 25,231 | 24,310 | 24,310 | 26,153 |
| 2 Overtime | 920 2102 | 10,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | - | - | - | - | - | - |
| 3 Benefits | 920 2103 | 29,095 | 2,308 | 2,402 | 2,424 | 2,424 | 2,442 | 2,442 | 2,442 | 2,442 | 2,442 | 2,442 | 2,442 | 2,442 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | 923 2130 | 35,000 | - | - | 15,000 | 20,000 | - | - | - | - | - | - | - | - |
| 6 Employee Expense | | 15,250 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Employee Expense | 921 2140 | 250 | 50 | 50 | 50 | 50 | 50 | - | - | - | - | - | - | - |
| Training - Acct/Finance | 921 2145 | 15,000 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 7 Memberships | 921 2150 | 1,000 | - | - | 500 | - | - | 500 | - | - | - | - | - | - |
| 8 Office Expense | | 3,200 | 1,200 | - | - | - | - | - | - | - | 1,000 | - | - | 1,000 |
| Supplies | 921 2155 | 1,200 | 1,200 | - | - | - | - | - | - | - | - | - | - | - |
| Forms - Accounting | 921 2156 | 2,000 | - | - | - | - | - | - | - | - | 1,000 | - | - | 1,000 |
| 9 Utilities | 921 2160 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 Software & Support | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Accounting & Finance | | 397,190 | 30,880 | 32,817 | 46,210 | 50,710 | 29,130 | 29,423 | 33,246 | 28,002 | 29,923 | 28,002 | 28,002 | 30,845 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Customer Accounts

2020 Budget: \$868,246
2019 Budget: \$804,733
2019 Forecast: \$769,827

The Customer Accounts budget contains expenses related to customer service, including customer account management, billing, collections, and payment processing. This is the PUD's interface with our customers. They are generally the first point of contact to answer questions and solve customer problems.

Notes & Assumptions

- (CUS 1) PAYROLL** – One salary exempt position, seven full-time hourly positions, one part-time hourly position (0.9 FTE), and one full-time hourly represented position (Customer Field Representative), \$638,509
- (CUS 2) OVERTIME** – \$6,865
- (CUS 3) BENEFITS** – Personal leave accrual, \$59,272
- (CUS 5) CONTRACTOR/CONSULTING** – \$50,500
- * Bill Print Outsourcing – Expenses related to printing and mailing customer bills, \$42,000
 - * Payment Processing – Armored car deposit transport, \$4,500
 - * Credit & Collections – Credit reporting services, \$4,000
- (CUS 6) EMPLOYEE EXPENSE** – \$17,940
- * Training – NWPPA trainings: 3 C's, Credit and Collections, Customer Relations, Raising Your Energy IQ, Understanding the Electric Business, Leadership Skills, TWACS, NISC User Conference, mileage and meals, \$16,800
 - * Other – Employee recognition and incentives, \$1,140

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- (CUS 8) OFFICE EXPENSE – \$90,000**
- * Postage – Postage and supplies for the bill print outsource and special mailings, \$72,000
 - * Forms – Billing statement forms and envelopes, credit notices and door hangers, \$14,000
 - * Supplies – Printing services, chairs, scanners, etc., \$4,500
- (CUS 9) UTILITIES – \$1,620**
- (CUS 10) SOFTWARE & SUPPORT – Software for remittance processing, reporting account write-offs, and Adobe license, \$3,540**

2020 Customer Accounts

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|--------------------------------|----------------|----------------|---------------|----------------|----------------|-----------------|
| 1 | Payroll | 638,509 | 578,203 | 60,306 | 561,462 | 578,203 | (16,741) |
| 2 | Overtime | 6,865 | 4,224 | 2,641 | 1,750 | 4,224 | (2,474) |
| 3 | Benefits | 59,272 | 63,726 | (4,454) | 55,624 | 63,726 | (8,102) |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 50,500 | 48,820 | 1,680 | 52,904 | 48,820 | 4,084 |
| 6 | Employee Expense | 17,940 | 13,100 | 4,840 | 10,296 | 13,100 | (2,804) |
| 7 | Memberships | - | - | - | - | - | - |
| 8 | Office Expense | 90,000 | 91,500 | (1,500) | 83,482 | 91,500 | (8,018) |
| 9 | Utilities | 1,620 | 1,620 | - | 1,313 | 1,620 | (307) |
| 10 | Software & Support | 3,540 | 3,540 | - | 2,996 | 3,540 | (544) |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Customer Accounts | 868,246 | 804,733 | 63,513 | 769,827 | 804,733 | (34,906) |

2020 Customer Accounts

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------------------------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | 638,509 | 52,287 | 52,057 | 53,843 | 53,843 | 48,642 | 53,843 | 57,362 | 51,565 | 54,172 | 51,882 | 51,882 | 57,132 |
| Regular Pay-Billing | 903 2301 | 130,996 | 10,870 | 9,928 | 11,169 | 11,169 | 9,928 | 11,169 | 11,169 | 10,549 | 11,169 | 10,865 | 10,865 | 12,144 |
| Regular Pay-Cust Acct | 903 3201 | 507,513 | 41,417 | 42,128 | 42,674 | 42,674 | 38,714 | 42,674 | 46,193 | 41,016 | 43,003 | 41,016 | 41,016 | 44,989 |
| 2 Overtime | | 6,865 | 925 | 925 | 925 | 925 | 925 | 410 | 410 | 410 | 410 | 200 | 200 | 200 |
| OT-Billing | 903 2302 | 3,980 | 550 | 550 | 550 | 550 | 550 | 225 | 225 | 225 | 225 | 110 | 110 | 110 |
| OT-Cust Acct | 903 3202 | 2,885 | 375 | 375 | 375 | 375 | 375 | 185 | 185 | 185 | 185 | 90 | 90 | 90 |
| 3 Benefits | | 59,272 | 4,734 | 4,865 | 4,894 | 4,922 | 4,943 | 4,943 | 4,943 | 4,970 | 4,993 | 5,022 | 5,022 | 5,022 |
| Personal Leave Accrual | 903 2303 | 11,596 | 915 | 940 | 940 | 968 | 968 | 968 | 968 | 968 | 968 | 997 | 997 | 997 |
| Personal Leave Accrual | 903 3203 | 47,676 | 3,820 | 3,925 | 3,954 | 3,954 | 3,975 | 3,975 | 3,975 | 4,001 | 4,024 | 4,024 | 4,024 | 4,024 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | | 50,500 | 4,208 | 4,209 | 4,208 | 4,209 | 4,208 | 4,209 | 4,208 | 4,209 | 4,208 | 4,208 | 4,208 | 4,208 |
| Bill Outsourcing | 903 2330 | 42,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Payment Processing | 903 3230 | 4,500 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 | 375 |
| Credit & Collections | 903 3231 | 4,000 | 333 | 334 | 333 | 334 | 333 | 334 | 333 | 334 | 333 | 333 | 333 | 333 |
| 6 Employee Expense | | 17,940 | 25 | - | 75 | - | 3,625 | 1,050 | 2,975 | 900 | 3,775 | 1,440 | 2,975 | 1,100 |
| Employee Training - Billing | 903 2345 | 4,300 | - | - | - | - | 1,350 | - | 800 | - | 1,350 | - | 800 | - |
| Employee Expense - Cust Acct | 903 3240 | 1,140 | 25 | - | 75 | - | 125 | 250 | 25 | 100 | 25 | 190 | 25 | 300 |
| Employee Training | 903 3245 | 12,500 | - | - | - | - | 2,150 | 800 | 2,150 | 800 | 2,400 | 1,250 | 2,150 | 800 |
| 7 Memberships | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Office Expense | | 90,000 | 8,000 | 6,000 | 6,250 | 6,000 | 6,000 | 6,750 | 7,500 | 6,000 | 19,250 | 6,000 | 6,000 | 6,250 |
| Postage | 903 2352 | 72,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Billing Forms & Envelopes | 903 2356 | 14,000 | 500 | - | - | - | - | 500 | - | - | 13,000 | - | - | - |
| Supplies | 903 3255 | 3,000 | 1,500 | - | - | - | - | - | 1,500 | - | - | - | - | - |
| Forms | 903 3256 | 1,000 | - | - | 250 | - | - | 250 | - | - | 250 | - | - | 250 |
| Books & Subscriptions | 903 3259 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Utilities | 903 3260 | 1,620 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 135 |
| 10 Software & Support | 903 3265 | 3,540 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 |
| 11 Rents | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Customer Accounts | | 868,246 | 70,610 | 68,485 | 70,625 | 70,329 | 68,773 | 71,635 | 77,828 | 68,484 | 87,238 | 69,181 | 70,716 | 74,342 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Energy Services

2020 Budget: \$211,395 (net)

2019 Budget: \$228,004 (net)

2019 Forecast: \$168,096 (net)

The Energy Services budget contains expenses and rebates associated with residential, commercial, and industrial energy conservation, contracted labor, and electric vehicle and solar programs. The primary driver for this budget is the allocation of funding from Bonneville Power Administration (BPA).

Notes & Assumptions

(ES 1) PAYROLL – One salary exempt position, \$123,153

(ES 3) BENEFITS – Personal leave accrual, \$16,765

(ES 4) MATERIALS – GenerLink, \$10,000

(ES 5) CONTRACTOR/CONSULTING – \$597,457

- * District Funded Activities – Contract Labor, \$56,157
- * Self-Funded Energy Efficiency – \$35,000
- * Solar PV and Electric Vehicle Programs, \$26,300
- * BPA Reimbursement Program, \$480,000

(ES 6) EMPLOYEE EXPENSE – \$4,510

- * Training – Employee training, meetings, and associated expenses, \$4,000
- * Other – Employee recognition and incentives, \$510

(ES 7) MEMBERSHIPS – Community groups, \$370

(ES 8) OFFICE EXPENSE – Supplies, books, and subscriptions, \$400

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(ES 9) UTILITIES – \$1,140

(ES 15) BPA ENERGY CONSERVATION AGREEMENT – Reimbursement of energy efficiency incentives and expenses, <\$528,000>

(ES 15) GENERLINK SERVICES INCOME – Monthly subscriptions, <\$14,400> *

* Included with "Other Income" for budgeting purposes.

2020 Energy Services

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|--------------------------------|----------------|----------------|-----------------|----------------|----------------|-----------------|
| 1 | Payroll | 123,153 | 128,851 | (5,698) | 117,823 | 128,851 | (11,028) |
| 2 | Overtime | - | - | - | - | - | - |
| 3 | Benefits | 16,765 | 18,648 | (1,883) | 16,102 | 18,648 | (2,546) |
| 4 | Material & Merchandising Costs | 10,000 | 12,500 | (2,500) | 400 | 12,500 | (12,100) |
| 5 | Contractor/Consulting | 597,457 | 574,150 | 23,307 | 582,386 | 574,150 | 8,236 |
| | Less BPA Reimburse | (528,000) | (498,000) | (30,000) | (536,455) | (498,000) | (38,455) |
| 6 | Employee Expense | 4,510 | 4,020 | 490 | 1,133 | 4,020 | (2,887) |
| 7 | Memberships | 370 | 545 | (175) | 370 | 545 | (175) |
| 8 | Office Expense | 400 | 550 | (150) | 218 | 550 | (332) |
| 9 | Utilities | 1,140 | 1,140 | - | 1,112 | 1,140 | (28) |
| 10 | Software & Support | - | - | - | - | - | - |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Energy Services | 225,795 | 242,404 | (16,609) | 183,089 | 242,404 | (59,315) |
| 15 | Less GenerLink Income | (14,400) | (14,400) | - | (14,993) | (14,400) | (593) |
| | Net Energy Services | 211,395 | 228,004 | (16,609) | 168,096 | 228,004 | (59,908) |

2020 Energy Services

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------------------------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1 Payroll | | 123,153 | 9,239 | 14,239 | 9,493 | 9,493 | 9,493 | 9,493 | 14,239 | 9,493 | 9,493 | 9,493 | 9,493 | 9,493 |
| Regular Pay-Energy Services | 908 7101 | 123,152 | 9,239 | 14,239 | 9,493 | 9,493 | 9,493 | 9,493 | 14,239 | 9,493 | 9,493 | 9,493 | 9,493 | 9,493 |
| 2 Overtime | 908 7102 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | | 16,765 | 1,363 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Personal Leave Accrual | 908 7103 | 16,765 | 1,363 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 4 Material | 416 726 | 10,000 | 2,500 | - | - | 2,500 | - | - | 2,500 | - | - | 2,500 | - | - |
| 5 Contractor/Consulting | | 597,457 | 50,144 | 50,044 | 50,044 | 48,125 | 48,225 | 48,225 | 53,725 | 49,225 | 49,225 | 54,225 | 48,125 | 48,125 |
| District Funded Activities | 908 7130 | 56,157 | 6,344 | 6,344 | 6,344 | 4,125 | 4,125 | 4,125 | 4,125 | 4,125 | 4,125 | 4,125 | 4,125 | 4,125 |
| Electric Vehicle Activities | 908 7131 | 14,300 | 1,000 | 200 | 200 | 200 | 300 | 300 | 4,800 | 300 | 300 | 6,300 | 200 | 200 |
| Solar PV Activities | 908 7133 | 12,000 | - | - | - | 1,000 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| Energy Efficiency | 908 7134 | 35,000 | 2,800 | 3,500 | 3,500 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| BPA Reimbursement Program | 910 7134 | 480,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 6 Employee Expense | | 4,510 | 10 | 400 | 310 | 10 | 1,610 | 310 | 10 | 1,210 | 310 | 10 | 310 | 10 |
| Employee Expense | 908 7140 | 510 | 10 | 400 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Employee Training | 908 7145 | 4,000 | - | - | 300 | - | 1,600 | 300 | - | 1,200 | 300 | - | 300 | - |
| 7 Memberships | 908 7150 | 370 | - | - | - | - | 75 | - | - | - | - | - | 170 | 125 |
| 8 Office Expense | 908 7155 | 400 | - | - | 100 | - | - | 100 | - | - | 100 | - | - | 100 |
| 9 Utilities | 908 7160 | 1,140 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| 10 Software & Support | 908 7165 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Rents | 908 7170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 908 7180 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Energy Services | | 753,796 | 63,350 | 66,178 | 61,442 | 61,623 | 60,898 | 59,623 | 71,969 | 61,423 | 60,623 | 67,723 | 59,593 | 59,348 |
| 15 Program & Services Income | | (542,400) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) | (45,200) |
| GenerLink Subscription Fees | 415 726 | (14,400) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) |
| BPA Funding Incentives | 910 9999 | (528,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) | (44,000) |
| Net Energy Services | | 211,395 | 18,150 | 20,978 | 16,242 | 16,423 | 15,698 | 14,423 | 26,769 | 16,223 | 15,423 | 22,523 | 14,393 | 14,148 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Community & Public Relations

2020 Budget: \$264,322
2019 Budget: \$239,699
2019 Forecast: \$204,115

The Community & Public Relations department represents the PUD in the community. The department also develops customer communications and community relations activities such as newsletters, the PUD website, the annual report, the calendar and the Public Power Week customer appreciation dinner, and oversees community event sponsorships and advertising.

Notes & Assumptions

- (CP 1) PAYROLL** – One full-time hourly position, \$83,457
- (CP 3) BENEFITS** – Personal leave accrual, \$6,485
- (CP 5) CONTRACTOR/CONSULTING** – \$10,000
 - * Public Power Week rentals and catering, \$10,000
- (CP 6) EMPLOYEE EXPENSE** – \$4,450
 - * Training – Employee training, meetings, and associated expenses, \$4,350
 - * Other – Employee recognition and incentives, \$100
- (CP 8) OFFICE EXPENSE** – \$26,050
 - * Postage – For PUD Calendar, \$6,000
 - * Supplies – \$20,050
 - * Specialty merchandise, \$6,000
 - * Parades and Fair, \$3,000
 - * Public Power Week, \$2,000
 - * Apparel, \$1,500
 - * Calendar photo contest, \$550

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- * PowerTown, \$6,000
- * Slot Car Track, \$1,000

(CP 9) UTILITIES – \$480

(CP 10) SOFTWARE & SUPPORT – \$10,900

- * Self-contained mounted camera unit, \$3,200
- * PUD website hosting, \$2,500
- * Monitoring and archiving online content, \$2,400
- * Creative Suite subscriptions (x2), \$1,400
- * E-mail and social media marketing and news distribution, \$1,000
- * Fonts, photos, graphics, \$400

(CP 12) MARKETING & PROMOTIONS – \$122,500

- * Power Lines newsletter and bill inserts, \$37,300
- * Economic development grants, \$37,500
- * PUD calendar printing, bindery, all employee photo, \$20,000
- * Print advertising, \$8,800
- * Other advertising, \$18,900
 - *Vehicle Wash Program, \$4,800*
 - *Phone book, business directory advertising, \$3,300*
 - *Radio advertising, \$2,800*
 - *Senior Center Newsletter, \$2,100*
 - *Annual Report, \$1,500*
 - *Direct mail campaigns, \$1,500*
 - *Chronicle Home Show, \$1,100*
 - *Marketing on hold messages, \$1,000*
 - *Social media advertising, \$800*

2020 Community & Public Relations

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|---|----------------|----------------|---------------|----------------|----------------|-----------------|
| 1 | Payroll | 83,457 | 70,722 | 12,735 | 69,636 | 70,722 | (1,086) |
| 2 | Overtime | - | - | - | 72 | - | 72 |
| 3 | Benefits | 6,485 | 5,947 | 538 | 6,079 | 5,947 | 132 |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 10,000 | 19,000 | (9,000) | 17,489 | 19,000 | (1,511) |
| 6 | Employee Expense | 4,450 | 3,600 | 850 | 3,244 | 3,600 | (356) |
| 7 | Memberships | - | - | - | - | - | - |
| 8 | Office Expense | 26,050 | 15,500 | 10,550 | 17,276 | 15,500 | 1,776 |
| 9 | Utilities | 480 | 480 | - | 80 | 480 | (400) |
| 10 | Software & Support | 10,900 | 9,450 | 1,450 | 7,553 | 9,450 | (1,897) |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | 122,500 | 115,000 | 7,500 | 82,686 | 115,000 | (32,314) |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Community & Public Relations | 264,322 | 239,699 | 24,623 | 204,115 | 239,699 | (35,584) |

2020 Community & Public Relations

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | 83,457 | 6,856 | 6,262 | 7,045 | 7,045 | 6,262 | 7,256 | 7,256 | 6,853 | 7,256 | 6,853 | 6,853 | 7,660 |
| Regular Pay-Comm & Pub Relation | 918 4101 | 83,457 | 6,856 | 6,262 | 7,045 | 7,045 | 6,262 | 7,256 | 7,256 | 6,853 | 7,256 | 6,853 | 6,853 | 7,660 |
| 2 Overtime | 918 4102 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 Benefits | 918 4103 | 6,485 | 518 | 532 | 532 | 532 | 532 | 548 | 548 | 548 | 548 | 548 | 548 | 548 |
| 4 Material | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | 918 4130 | 10,000 | - | - | - | - | - | - | - | - | - | 10,000 | - | - |
| 6 Employee Expense | | 4,450 | 250 | - | 25 | - | - | 1,125 | - | - | 2,225 | 800 | - | 25 |
| Employee Expense | 918 4140 | 100 | - | - | 25 | - | - | 25 | - | - | 25 | - | - | 25 |
| Employee Training | 918 4145 | 4,350 | 250 | - | - | - | - | 1,100 | - | - | 2,200 | 800 | - | - |
| 7 Memberships | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Office Expense | | 26,050 | 833 | 6,833 | 1,833 | 833 | 834 | 3,000 | 834 | 834 | 550 | 2,000 | 6,833 | 833 |
| Postage - PUD Calendar | 918 4152 | 6,000 | - | - | - | - | - | - | - | - | - | - | 6,000 | - |
| Supplies | 918 4155 | 20,050 | 833 | 6,833 | 1,833 | 833 | 834 | 3,000 | 834 | 834 | 550 | 2,000 | 833 | 833 |
| 9 Utilities | 918 4160 | 480 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 10 Software & Support | 918 4165 | 10,900 | 905 | 908 | 908 | 908 | 908 | 908 | 908 | 908 | 909 | 910 | 910 | 910 |
| 11 Rents | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 918 4180 | 122,500 | 7,942 | 8,846 | 8,541 | 8,541 | 8,541 | 8,541 | 9,442 | 8,541 | 8,541 | 8,541 | 27,942 | 8,541 |
| 13 Miscellaneous | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Communications & PR | | 264,322 | 17,344 | 23,421 | 18,924 | 17,899 | 17,117 | 21,418 | 19,028 | 17,724 | 20,069 | 29,692 | 43,126 | 18,557 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Information Technology

2020 Budget: \$748,121
2019 Budget: \$605,562
2019 Forecast: \$598,152

The Information Technology budget contains expenses related to the operation, maintenance, and security of the PUD's hardware and software systems. The IT department provides systems support, enhancement coordination, data security and integrity, application support, and hardware and software purchases.

Notes & Assumptions

- (IT 1) PAYROLL** – One salary exempt position and three full-time hourly positions, \$336,632
- (IT 2) OVERTIME** – \$15,000
- (IT 3) BENEFITS** – Personal leave accrual, \$28,539
- (IT 5) CONTRACTOR/CONSULTING** – \$10,000
- (IT 6) EMPLOYEE EXPENSE** – \$25,250
 - * Training – Employee training, meetings, and associated expenses, \$25,000
 - * Other – Employee recognition and incentives, \$250
- (IT 8) OFFICE EXPENSE** – Supplies, \$2,000
- (IT 9) UTILITIES** – Remote access, \$3,600
- (IT 10) SOFTWARE & SUPPORT** – \$327,100
 - * PC Hardware/Software Upgrade – \$20,000
 - * IT Software Systems & Support – \$132,100
 - * GIS System support, \$55,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- * ESRI Enterprise license, \$25,000
- * Offsite DR and storage, \$10,000
- * VMWare support, \$7,500
- * Misc Software System Support, \$5,000
- * AutoCAD, \$3,000
- * Veeam, \$2,600
- * Juniper Switch support, \$2,500
- * Avaya IP Phone support, \$2,400
- * Dell Equallogic, \$2,300
- * Sophos UTM support, \$2,200
- * Box.net, \$2,200
- * Symantec Email Security Cloud, \$2,000
- * Dell Kace Patch Management, \$1,900
- * Solarwinds Network Performance monitor, \$1,500
- * Windows Server 2016 licenses, \$1,350
- * Sophos Antivirus, \$1,300
- * AirWatch Mobile device management, \$1,250
- * Melissa Mailer, \$1,200
- * SharePoint 2016, \$1,000
- * Office 365 subscriptions, \$900

- * **Enterprise System Support – \$175,000**
 - * Enterprise System support, \$60,000
 - * Enterprise System third party support, \$20,000
 - * NISC System Support, \$95,000

2020 Information Technology

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | Payroll | 336,632 | 277,189 | 59,443 | 293,392 | 277,189 | 16,203 |
| 2 | Overtime | 15,000 | 15,000 | - | 4,884 | 15,000 | (10,116) |
| 3 | Benefits | 28,539 | 25,323 | 3,216 | 27,299 | 25,323 | 1,976 |
| 4 | Material & Merchandising Costs | - | - | - | - | - | - |
| 5 | Contractor/Consulting | 10,000 | 10,000 | - | 5,000 | 10,000 | (5,000) |
| 6 | Employee Expense | 25,250 | 27,450 | (2,200) | 12,767 | 27,450 | (14,683) |
| 7 | Memberships | - | - | - | - | - | - |
| 8 | Office Expense | 2,000 | 4,100 | (2,100) | 757 | 4,100 | (3,343) |
| 9 | Utilities | 3,600 | 3,600 | - | 2,601 | 3,600 | (999) |
| 10 | Software & Support | 327,100 | 242,900 | 84,200 | 251,452 | 242,900 | 8,552 |
| 11 | Rents | - | - | - | - | - | - |
| 12 | Marketing & Promotions | - | - | - | - | - | - |
| 13 | Miscellaneous | - | - | - | - | - | - |
| 14 | Total Information Technology | 748,121 | 605,562 | 142,559 | 598,152 | 605,562 | (7,410) |

2020 Information Technology

| | Account # | | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------|-----------|------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 Payroll | | | 336,632 | 26,751 | 29,408 | 27,487 | 27,747 | 25,568 | 27,991 | 32,337 | 27,204 | 28,311 | 27,204 | 27,204 | 29,418 |
| Regular Pay-IT | 580 | 8101 | 168,799 | 13,855 | 12,654 | 14,236 | 14,495 | 12,885 | 14,495 | 14,495 | 13,848 | 14,663 | 13,848 | 13,848 | 15,477 |
| Regular Pay-IT | 920 | 8101 | 167,833 | 12,897 | 16,754 | 13,251 | 13,251 | 12,683 | 13,495 | 17,841 | 13,356 | 13,649 | 13,356 | 13,356 | 13,941 |
| 2 Overtime | | | 15,000 | 833 | 833 | 2,083 | 833 | 834 | 2,084 | 834 | 834 | 2,083 | 833 | 833 | 2,083 |
| GIS Analyst | 580 | 8102 | 5,000 | - | - | 1,250 | - | - | 1,250 | - | - | 1,250 | - | - | 1,250 |
| System Support Analyst | 920 | 8102 | 10,000 | 833 | 833 | 833 | 833 | 834 | 834 | 834 | 834 | 833 | 833 | 833 | 833 |
| 3 Benefits | | | 28,539 | 2,294 | 2,357 | 2,357 | 2,379 | 2,379 | 2,404 | 2,416 | 2,390 | 2,390 | 2,390 | 2,390 | 2,390 |
| Personal Leave Accrual | 580 | 8103 | 13,919 | 1,110 | 1,141 | 1,141 | 1,163 | 1,163 | 1,163 | 1,163 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 |
| Personal Leave Accrual | 920 | 8103 | 14,621 | 1,184 | 1,216 | 1,216 | 1,216 | 1,216 | 1,241 | 1,253 | 1,215 | 1,215 | 1,215 | 1,215 | 1,215 |
| 4 Material | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 Contractor/Consulting | 921 | 8130 | 10,000 | - | - | - | - | - | 2,500 | 2,500 | 2,500 | 2,500 | - | - | - |
| 6 Employee Expense | | | 25,250 | 25 | 25 | 5,020 | 5,020 | 20 | 20 | 10,020 | 20 | 5,020 | 20 | 20 | 20 |
| Employee Expense | 921 | 8140 | 250 | 25 | 25 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Employee Training | 921 | 8145 | 25,000 | - | - | 5,000 | 5,000 | - | - | 10,000 | - | 5,000 | - | - | - |
| 7 Memberships | 921 | 8150 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Office Expense | 921 | 8155 | 2,000 | 167 | 167 | 166 | 167 | 167 | 166 | 167 | 167 | 166 | 167 | 167 | 166 |
| 11 Utilities | 921 | 8160 | 3,600 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 10 Software & Support | | | 327,100 | 18,508 | 18,508 | 18,509 | 30,175 | 30,175 | 30,176 | 30,175 | 30,175 | 30,176 | 30,175 | 30,173 | 30,175 |
| Hardware Upgrades | 921 | 8165 | 20,000 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 | 1,665 | 1,665 |
| Software Upgrades | 921 | 8166 | 132,100 | 11,008 | 11,008 | 11,009 | 11,008 | 11,008 | 11,009 | 11,008 | 11,008 | 11,009 | 11,008 | 11,008 | 11,009 |
| Software Support | 921 | 8169 | 175,000 | 5,833 | 5,833 | 5,833 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,501 |
| 11 Rents | 921 | 8170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Marketing & Promotions | 921 | 8180 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 Miscellaneous | 921 | 8199 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 Total Information Technology | | | 748,121 | 48,879 | 51,598 | 55,922 | 66,621 | 59,443 | 65,641 | 78,748 | 63,591 | 70,947 | 61,090 | 61,088 | 64,553 |

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COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

Engineering & Operations

2020 Budget: \$7,101,892
2019 Budget: \$7,572,458
2019 Forecast: \$6,820,467

The Engineering & Operations budget contains expenses related to the construction, maintenance, and repair of the PUD's transmission and distribution system. This includes capital costs related to customer work and system improvements.

Notes & Assumptions

(E&O 1) PAYROLL – Two salary exempt positions, six full-time hourly positions, one part-time hourly position (0.75 FTE), and 12 full-time hourly represented positions, \$2,052,492

The payroll figure represents total payroll, including capital, for the Engineering & Operations department. The 12 full-time hourly, IBEW-represented, union positions include: two Line Crew Foremen, one Meter Relay Foreman, one Serviceman, three Journeyman Linemen, one Meter Relay Lineman, two Linemen Apprentices, one Utility Worker/Lineman Apprentice, and one Operations Assistant/Warehouseman.

(E&O 2) OVERTIME – Includes estimated cost for outages, standby duty, and after hours work, \$183,548

- * Storm and outage related, \$120,000
- * Weekly standby duty, \$51,748
- * Operations – After hours connect/disconnect and miscellaneous, \$3,600
- * Engineering, \$4,000
- * Construction, \$3,000
- * Substation, \$1,200

(E&O 3) BENEFITS – Personal leave accrual, \$205,348

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(E&O 4) MATERIALS – \$2,070,496

- * Capital construction, \$1,960,996
- * Overhead line maintenance, \$65,000
- * Substation maintenance, \$15,000
- * Storm/outage repair, \$12,000
- * Lighting maintenance, \$7,000
- * Underground line maintenance, \$5,500
- * Meter maintenance, \$4,000
- * Radio maintenance, \$1,000

(E&O 5) CONTRACTOR/CONSULTING – \$2,097,400

- * Construction contractors, \$1,038,400
- * Tree trimming – Two full-time, year-round, tree trimming crews and related flagging costs to reduce power outages, \$800,000
- * NESC inspections – Inspect overhead facilities to extend the life of our poles and ensure that they meet the National Electric Safety Code, \$80,000
- * Underground cable locating – Locating services to mark underground facilities, \$38,000
- * Safety – Consultant to perform required monthly OSHA training and test lineman safety equipment, \$30,000
- * Storm/outage repair, \$15,000
- * Substation maintenance – Test transformers and relays, scan of substations for hot spots, and oil quality testing, \$15,000
- * Engineering Consulting and Intern – Summer intern and outside consulting, \$13,000
- * Tool repairs, \$10,000
- * Dispatch service – After hours telephone answering service, \$10,000
- * Underground line maintenance, \$7,000
- * Distribution maintenance – Remove poles and scan distribution system for hot spots, \$5,000
- * Distribution maintenance – Low Services; correct 10 low service violations to meet NESC requirements, \$30,000
- * Pole/transformer disposal – Disposal of treated poles and transformers, \$5,000
- * Radio system repairs – Maintain and repair radio system, \$1,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(E&O 6) EMPLOYEE EXPENSE – \$37,300

- * Training – Technical, supervisory, and compliance training, \$24,000
- * Apprentice tuition – Training for apprentice linemen, \$8,000
- * Storm meals – Related to outage work, \$3,200
- * Other – Employee recognition and incentives, \$2,100

(E&O 7) MEMBERSHIPS – \$2,000

(E&O 8) OFFICE EXPENSES – \$290,500

- * Fuel/repairs – Vehicle operating and repair costs, \$200,000
- * Small tools – Hand tools and equipment that are not capitalized such as shovels, hot sticks, etc., \$38,000
- * Safety supplies – First aid supplies, safety glasses, hard hats, gloves, safety mandated personal protection equipment, and flame resistant clothing, \$22,000
- * Supplies – Expendable supplies that are not capitalized such as batteries, surveying ribbon, wood stakes, chairs, sit-to-stand adjustable desk etc., \$17,650
- * Underground maintenance – Safety labels, stainless steel bolts, etc., \$3,500
- * Overhead maintenance – Pole tags, safety decals, stainless steel bolts, etc., \$3,000
- * Substation – Vegetation control, nitrogen for transformers, etc., \$3,000
- * Books and subscriptions, \$1,200
- * Hazardous substance, \$1,000
- * Meters, \$650
- * Line transformers – Safety decals, equipment numbers, etc., \$500

(E&O 9) UTILITIES – \$32,628

- * Cell phones, pagers, and iPads, \$14,856
- * SCADA utilities, \$7,200
- * TWACS, Substation, and BPA meter reading lines, \$5,388
- * Misc, \$5,184

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(E&O 10) SOFTWARE & SUPPORT – \$65,000

- * TWACS – Maintenance/support fees for automated meter reading, \$22,050
- * WECC – Annual security assessment for electric utility, \$13,150
- * SCADA – Support fees and RS View Run Time, \$7,700
- * SPIDA Calc – Annual maintenance/support fees for pole loading analysis software, \$8,800
- * MILSOFT – Maintenance/support fees for distribution analysis software, \$4,400
- * AutoCAD – Maintenance/support fees for mapping licenses, \$4,000
- * Doble – Maintenance/support fees for relay test, \$3,000
- * MSDA Online Access – Annual maintenance/support fees for poison/hazardous spill support services, \$1,300
- * Day Wireless, \$600

(E&O 11) RENTS – \$54,060

- * Joint pole contracts – Annual fees charged by CenturyLink and PGE for attaching to their poles, \$31,900
- * SCADA – Rental of radio and SCADA communications repeater site, \$13,820
- * Copy machines – Lease of copiers in engineering and operations, \$6,540
- * Rents – Capitalized rents for construction related and other projects, \$1,800

(E&O 12) MARKETING & PROMOTIONS – Sealed bids, \$1,200

(E&O 13) MISCELLANEOUS – Railroad and line permit fees, \$9,920

2020 Engineering & Operations

| | | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|-----------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | Payroll | 2,052,492 | 1,829,997 | 222,495 | 1,716,915 | 1,829,997 | (113,082) |
| 2 | Overtime | 183,548 | 215,511 | (31,963) | 232,175 | 215,511 | 16,664 |
| 3 | Benefits | 205,348 | 202,330 | 3,018 | 187,960 | 202,330 | (14,370) |
| 4 | Material & Merchandising Costs | 2,070,496 | 2,348,954 | (278,458) | 1,854,599 | 2,348,954 | (494,355) |
| 5 | Contractor/Consulting | 2,097,400 | 2,501,708 | (404,308) | 2,360,083 | 2,501,708 | (141,625) |
| 6 | Employee Expense | 37,300 | 38,800 | (1,500) | 31,878 | 38,800 | (6,922) |
| 7 | Memberships | 2,000 | 1,575 | 425 | 2,904 | 1,575 | 1,329 |
| 8 | Office Expense | 290,500 | 277,650 | 12,850 | 276,560 | 277,650 | (1,090) |
| 9 | Utilities | 32,628 | 28,692 | 3,936 | 31,063 | 28,692 | 2,371 |
| 10 | Software & Support | 65,000 | 65,888 | (888) | 49,759 | 65,888 | (16,129) |
| 11 | Rents | 54,060 | 51,033 | 3,027 | 69,578 | 51,033 | 18,545 |
| 12 | Marketing & Promotions | 1,200 | 600 | 600 | 1,597 | 600 | 997 |
| 13 | Miscellaneous | 9,920 | 9,720 | 200 | 5,396 | 9,720 | (4,324) |
| 14 | Total Engineering & Operations | 7,101,892 | 7,572,458 | (470,566) | 6,820,467 | 7,572,458 | (751,991) |

2020 Engineering & Operations

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|----------|---------|---------|---------|---------|
| 1 Payroll with Capital | | 2,052,492 | 168,716 | 166,492 | 173,355 | 173,496 | 156,626 | 173,936 | 184,530 | 165,700 | 174,544 | 166,008 | 166,008 | 183,080 |
| Construction Labor | 107 52501 | 793,877 | 24,591 | 67,790 | 71,676 | 102,500 | 67,790 | 43,754 | 77,865 | 157,118 | 24,591 | 53,500 | 24,591 | 78,115 |
| Construction Labor | 108 52501 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Regular Pay - Office | 580 5101 | 366,867 | 47,274 | 29,700 | 28,340 | 15,041 | 24,834 | 41,095 | 31,365 | (11,104) | 49,758 | 34,382 | 46,987 | 29,193 |
| Regular Pay - Line Crew | 580 5201 | 625,769 | 74,686 | 46,838 | 51,175 | 33,790 | 41,837 | 66,923 | 53,135 | (2,479) | 78,031 | 55,961 | 72,266 | 53,607 |
| Regular Pay - Operations | 586 5201 | 6,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Reg Pay - Station Equip | 592 5201 | 54,000 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Reg Pay - OH Dist | 593 5201 | 98,400 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 |
| Reg Pay - UG Dist | 594 5201 | 38,400 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| Reg Pay - Light Maint | 596 5201 | 10,380 | 865 | 865 | 865 | 865 | 865 | 865 | 865 | 865 | 865 | 865 | 865 | 865 |
| Reg Pay - Temp Svs | 597 5201 | 36,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Reg Pay - Storm/Outage | 599 5201 | 16,800 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Reg Pay - Credit | 903 5201 | 6,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| 2 Overtime | | 183,548 | 16,662 | 14,515 | 14,515 | 14,515 | 14,730 | 15,515 | 17,662 | 15,515 | 15,730 | 14,515 | 14,944 | 14,730 |
| Construction Overtime | 107 52502 | 3,000 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Engineering | 580 5102 | 4,000 | - | - | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - |
| Operations | 580 5202 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Standby On Call | 583 5202 | 51,748 | 6,012 | 3,865 | 3,865 | 3,865 | 4,080 | 3,865 | 6,012 | 3,865 | 4,080 | 3,865 | 4,294 | 4,080 |
| Substation Maint | 592 5202 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| OT Pay - OH Dist | 593 5202 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Dispatcher/Outages | 599 5202 | 120,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Disconnect/reconnects | 903 5202 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 3 Benefits | | 205,348 | 16,474 | 16,995 | 16,995 | 17,006 | 17,052 | 17,113 | 17,223 | 17,255 | 17,284 | 17,284 | 17,284 | 17,382 |
| Personal Leave Accrual | 580 5103 | 64,710 | 5,170 | 5,345 | 5,345 | 5,355 | 5,369 | 5,394 | 5,431 | 5,431 | 5,460 | 5,460 | 5,460 | 5,491 |
| Personal Leave Accrual | 580 5203 | 140,638 | 11,305 | 11,651 | 11,651 | 11,651 | 11,682 | 11,718 | 11,792 | 11,824 | 11,824 | 11,824 | 11,824 | 11,891 |
| 4 Material | | 2,070,496 | 64,207 | 264,207 | 189,210 | 379,207 | 94,207 | 114,210 | 116,207 | 242,207 | 69,210 | 119,207 | 69,207 | 349,210 |
| Construction Material | 107 52520 | 1,960,996 | 55,083 | 255,083 | 180,083 | 370,083 | 85,083 | 105,083 | 107,083 | 233,083 | 60,083 | 110,083 | 60,083 | 340,083 |
| Substation Maint | 592 5220 | 15,000 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| OH Line Maint | 593 5220 | 65,000 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 |
| UG Line Maint | 594 5220 | 5,500 | 458 | 458 | 459 | 458 | 458 | 459 | 458 | 458 | 459 | 458 | 458 | 459 |
| Lighting Maint | 596 5220 | 7,000 | 583 | 583 | 584 | 583 | 583 | 584 | 583 | 583 | 584 | 583 | 583 | 584 |
| Meter Maint | 597 5220 | 4,000 | 333 | 333 | 334 | 333 | 333 | 334 | 333 | 333 | 334 | 333 | 333 | 334 |
| Storm Repair | 599 5220 | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Radio Maintenance | 932 5220 | 1,000 | 83 | 83 | 84 | 83 | 83 | 84 | 83 | 83 | 84 | 83 | 83 | 84 |
| 5 Contractor/Consulting | | 2,097,400 | 103,867 | 163,867 | 238,868 | 259,867 | 120,867 | 103,868 | 136,367 | 351,867 | 106,366 | 191,365 | 133,865 | 186,366 |
| Construction Contractor | 107 52530 | 1,038,400 | 16,700 | 76,700 | 151,700 | 172,700 | 33,700 | 16,700 | 46,700 | 261,700 | 16,700 | 101,700 | 46,700 | 96,700 |
| Eng Consulting-Intern | 580 5230 | 13,000 | - | - | - | - | - | - | 2,500 | 3,000 | 2,500 | 2,500 | - | 2,500 |
| Dispatch Service | 580 5230 | 10,000 | 833 | 833 | 834 | 833 | 833 | 834 | 833 | 833 | 834 | 833 | 833 | 834 |
| Pole/Transformer Disposal | 581 5230 | 5,000 | 417 | 417 | 416 | 417 | 417 | 416 | 417 | 417 | 416 | 417 | 417 | 416 |
| Underground Cable Locating | 584 5230 | 38,000 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 |
| Tool Repairs | 585 5230 | 10,000 | 833 | 833 | 834 | 833 | 833 | 834 | 833 | 833 | 834 | 833 | 833 | 834 |
| Tree Trimming, NESC Inspections | 591 5230 | 880,000 | 73,333 | 73,333 | 73,334 | 73,333 | 73,333 | 73,334 | 73,333 | 73,333 | 73,334 | 73,333 | 73,333 | 73,334 |
| Substation Maint | 592 5230 | 15,000 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Distribution Maint | 593 5230 | 35,000 | 2,917 | 2,917 | 2,916 | 2,917 | 2,917 | 2,916 | 2,917 | 2,917 | 2,916 | 2,917 | 2,917 | 2,916 |
| UG Line Maint | 594 5230 | 7,000 | 583 | 583 | 584 | 583 | 583 | 584 | 583 | 583 | 584 | 583 | 583 | 584 |
| Storm Repair | 599 5230 | 15,000 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Safety | 925 5230 | 30,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Radio System Repairs | 932 5230 | 1,000 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 82 | 82 | 82 | 82 |

2020 Engineering & Operations

| | Account # | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-----------------------------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 6 Employee Expense | | 37,300 | 3,034 | 3,484 | 3,034 | 3,034 | 3,034 | 3,484 | 3,034 | 3,034 | 3,034 | 3,034 | 3,034 | 3,026 |
| Employee Expense - Eng | 580 5140 | 900 | - | 450 | - | - | - | 450 | - | - | - | - | - | - |
| Employee Expense - Ops | 580 5240 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Employee Training - Eng | 580 5145 | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Employee Training - Ops | 580 5245 | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Apprentice Tuition | 580 5245 | 8,000 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 663 |
| Storm Meals | 599 5240 | 3,200 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 263 |
| 7 Memberships | 580 5250 | 2,000 | 167 | 167 | 166 | 167 | 167 | 166 | 167 | 167 | 166 | 167 | 167 | 166 |
| 8 Office Expense | | 290,500 | 23,987 | 24,488 | 26,137 | 23,987 | 23,988 | 23,987 | 23,987 | 23,988 | 23,987 | 23,987 | 23,988 | 23,989 |
| Fuel/Repairs | 183 1 | 200,000 | 16,666 | 16,667 | 16,667 | 16,666 | 16,667 | 16,667 | 16,666 | 16,667 | 16,667 | 16,666 | 16,667 | 16,667 |
| Supplies - Engineering | 580 5155 | 2,650 | - | 500 | 2,150 | - | - | - | - | - | - | - | - | - |
| Supplies - Operations | 580 5255 | 15,000 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Books & Sub - Operations | 580 5259 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Hazardous Substance | 581 5255 | 1,000 | 83 | 83 | 84 | 83 | 83 | 84 | 83 | 83 | 84 | 83 | 83 | 84 |
| Small Tools | 585 5255 | 38,000 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 | 3,167 | 3,167 | 3,166 |
| Substation | 592 5255 | 3,000 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| O/H Maintenance | 593 5255 | 3,000 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| U/G Maintenance | 594 5255 | 3,500 | 292 | 292 | 291 | 292 | 292 | 291 | 292 | 292 | 291 | 292 | 292 | 291 |
| Line Transformers | 595 5255 | 500 | 42 | 42 | 41 | 42 | 42 | 41 | 42 | 42 | 41 | 42 | 42 | 41 |
| Meters | 597 5255 | 650 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 56 |
| Safety Supplies | 925 5255 | 22,000 | 1,833 | 1,833 | 1,834 | 1,833 | 1,833 | 1,834 | 1,833 | 1,833 | 1,834 | 1,833 | 1,833 | 1,834 |
| 9 Utilities | | 32,628 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 | 2,719 |
| Cellular Phones/Pagers/iPads | 580 5260 | 14,856 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 |
| SCADA Utilities | 592 5260 | 7,200 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| TWACS, Sub & Mtr Tele Lines | 902 5260 | 10,572 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 |
| 10 Software & Support | 580 5265 | 65,000 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 | 5,417 | 5,417 | 5,416 |
| 11 Rents | | 54,060 | 695 | 695 | 22,150 | 1,095 | 13,695 | 4,650 | 695 | 695 | 4,150 | 695 | 695 | 4,150 |
| Rents | 107 52570 | 1,800 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| Leases - SCADA/Copier | 580 5270 | 20,360 | 545 | 545 | 4,000 | 545 | 545 | 4,000 | 545 | 545 | 4,000 | 545 | 545 | 4,000 |
| Joint Pole Contacts | 589 5270 | 31,900 | - | - | 18,000 | 400 | 13,000 | 500 | - | - | - | - | - | - |
| 12 Marketing & Promotions | 580 5280 | 1,200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 13 Miscellaneous | | 9,920 | 810 | 810 | 810 | 810 | 810 | 910 | 810 | 810 | 810 | 810 | 910 | 810 |
| Line Permits | 107 52575 | 6,600 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 |
| Permits | 580 5275 | 3,320 | 260 | 260 | 260 | 260 | 260 | 360 | 260 | 260 | 260 | 260 | 360 | 260 |
| 14 Total Engineering & Operations | | 7,101,892 | 406,855 | 663,957 | 693,476 | 881,420 | 453,411 | 466,073 | 508,919 | 829,474 | 423,516 | 545,308 | 438,339 | 791,144 |

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

CAPITAL BUDGET

2020 Budget: \$5,399,737

2019 Budget: \$5,584,878

2019 Forecast: \$5,743,379

Notes & Assumptions

CAPITAL EQUIPMENT – \$1,161,320

(CA 1) BUILDING IMPROVEMENTS – \$30,000

- * CA 1-44 Emergency Exit Doors, \$30,000

(CA 2) OFFICE FURNITURE & EQUIPMENT – \$0

- * CA 2-8 Office Furniture, \$0

(CA 3) TECHNOLOGY HARDWARE & SOFTWARE – \$190,000

- * CA 3-2 Other Hardware & Software, \$65,000
- * CA 3-7 Enterprise / GIS System, \$25,000
- * CA 3-11 Enterprise Conversion, \$100,000

(CA 4) VEHICLE REPLACEMENTS – \$540,000

- * CA 4-13 Replace Vehicle #117 (Service Truck), \$160,000
- * CA 4-15 Replace Vehicle #110 (Large Bucket Truck), \$300,000
- * CA 4-16 Replace Vehicle #47 (Hoopie), \$80,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

(CA 5)

OTHER EQUIPMENT – \$401,320

- * **CA 5-67** Drones, \$16,000
- * **CA 5-68** Underground Cable Puller, \$100,000
- * **CA 5-69** Vacuum Excavation Trailer, \$80,000
- * **CA 5-70** Rebuild Overhead Wire Puller, \$50,000
- * **CA 5-71** Sullair Air Compressor Trailer, \$20,000
- * **CA 5-72** Turret Wire Reel Trailer, \$15,000
- * **CA 5-73** Power Circuit Analyzer, \$12,000
- * **CA 5-74** Leica Digicat 55i xf Underground Wire Locator, \$5,320
- * **CA 5-75** Spider Rope Reel Brakes, \$2,000
- * **CA 5-76** Brush Cutter, \$1,000
- * **CA 5-77** Combo DC Fast Charger and Level 2 Charging Station, \$70,000
- * **CA 5-78** Pole Top Recloser, \$30,000

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

CAPITAL CONSTRUCTION - CUSTOMER WORK – \$1,081,073 Customer reimbursements, (\$867,972)

- (CA 40) **LINE EXTENSIONS** – Various overhead and underground power line extensions to new customers, \$392,182
- (CA 59) **LINE EXTENSIONS** – Contributions in Aid of Construction (90% Credit) - payments received from customers, (\$352,968)
- (CA 45) **SUBDIVISIONS** – Various underground power line extensions in new subdivisions, \$71,129
- (CA 59) **SUBDIVISIONS** – Contributions in Aid of Construction (90% Credit) - payments received from developers, (\$64,020)
- (CA 50) **OH & UG SERVICES** – Services to customers that do not require a line extension, \$197,189
- (CA 59) **OH & UG SERVICES** – Contributions in Aid of Construction (90% Credit) - payments received from customers, (\$177,468)
- (CA 51) **LIGHTING** – Costs to install new street lighting, mainly in new subdivisions, \$96,573
- (CA 59) **LIGHTING** – Contributions in Aid of Construction (90% Credit) - payments received from customers, (\$86,916)
- (CA 55) **METERING & MATERIALS** – Electric meters for new construction, \$120,000
- (CA 59) **METERING & MATERIALS** – Contributions in Aid of Construction (45% Credit) - payments received from customers, (\$54,000)
- (CA 56) **TRANSFORMERS / SWITCHES** – New construction and to replace transformers that fail throughout the year, \$204,000
- (CA 59) **TRANSFORMERS / SWITCHES** – Contributions in Aid of Construction (65% Credit) - payments received from customers, (\$132,600)

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

SYSTEM IMPROVEMENTS PROJECTS – \$4,025,316

- (SP 69) MISCELLANEOUS WORK ORDERS** – Replace rotten poles, National Electric Safety Code (NESC) compliance, replace underground cable and system improvement projects, \$396,228

- (SP 105) GOBLE SUBSTATION RECONFIGURE** – Reconfigure substation and install a circuit switcher to allow for the installation of a second transformer to improve N-1 reliability and load growth in the area, \$232,919

- (SP 141) PARKDALE TO OLD RAINIER HWY** – Upgrade overhead power lines to improve system reliability, end of line voltage, and safety, \$145,549

- (SP 160) COPPER (#6) REPLACEMENT** – Upgrade overhead power lines that have reached the end of its service life to improve system reliability, \$237,792

- (SP 162) MISC UNDERGROUND CABLE REPLACEMENT** – Replace direct buried power lines that have experienced faults and reached the end of its service life to improve reliability, \$200,784

- (SP 164) ST HELENS SUBSTATION STEEL AND CIRCUIT BREAKER REPLACEMENT** – Upgrade the steel structure and circuit breakers that have reached the end of their service life, \$366,549

- (SP 167) SIERCKS ROAD** – Convert overhead power lines that have reached the end of its service life to underground to improve system reliability and safety, \$204,919

- (SP 168) APPLE VALLEY ROAD** – Convert overhead power lines that have reached the end of its service life to underground to improve system reliability and safety, \$336,549

- (SP 170) ARMSTRONG ROAD** – Convert overhead power lines that have reached the end of its service life to underground to improve system reliability and safety, \$178,156

- (SP 172) ST HELENS WR-3 TRANSFORMER UPGRADE** – Upgrade WR-3 to increase capacity for load growth and N-1 switching capabilities, \$482,919

COLUMBIA RIVER PEOPLE'S UTILITY DISTRICT

2020 Budget

- (SP 173) DEER ISLAND SUBSTATION** – Construct a new substation to allow for system load growth and improve system reliability in the Deer Island and Goble area, \$161,416

- (SP 174) DEER ISLAND TRANSMISSION LINE** – Construct a new transmission line to allow for the energization of the new Deer Island Substation, \$512,237

- (SP 175) CALLAHAN ROAD** – Upgrade overhead power lines that have reached the end of its service life to improve system reliability, safety, and allow for load growth, \$118,249

- (SP 176) JP WEST ROAD** – Extend two phases to improve system reliability, load balancing, and allow for load growth, \$118,923

- (SP 177) PELLHAM HILL RECONDUCTOR** – Upgrade overhead power lines that have reached the end of its service life to improve system reliability, safety, and allow for load growth, \$223,734

- (SP 178) ROSEHILL CIRCUIT BREAKER REPLACEMENT** – Upgrade circuit breakers that have reached the end of their service life, \$108,393

2020 Capital Equipment and Construction

| | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|---|------------------|----------------|----------------|------------------|----------------|----------------|
| Capital Equipment | | | | | | |
| Office Technology & Equipment | | | | | | |
| CA 01 Building Improvements | 30,000 | 92,000 | (62,000) | 76,888 | 92,000 | (15,112) |
| CA 02 Office Furniture & Equipment | - | - | - | - | - | - |
| CA 03 Technology Hardware & Software | 190,000 | 120,000 | 70,000 | 161,098 | 120,000 | 41,098 |
| | | | | | | - |
| Vehicle Replacement | | | | | | |
| CA 04 Vehicles | 540,000 | 223,000 | 317,000 | 219,905 | 223,000 | (3,095) |
| | | | | | | - |
| Other Equipment | | | | | | |
| CA 05 Other Equipment | 401,320 | 77,000 | 324,320 | 220,685 | 77,000 | 143,685 |
| | | | | | | - |
| Total Capital Equipment | 1,161,320 | 512,000 | 649,320 | 678,576 | 512,000 | 166,576 |
| | | | | | | |
| Capital Construction | | | | | | |
| Gross Customer Work | 1,081,073 | 882,928 | 198,145 | 1,106,650 | 882,928 | 223,722 |
| Customer Contributions | (867,972) | (716,640) | (151,332) | (736,264) | (716,640) | (19,624) |
| Net Customer Work | 213,101 | 166,288 | 46,813 | 370,386 | 166,288 | 204,098 |
| | | | | | | |
| System Improvement Projects | | | | | | |
| SP 69 Misc Work Orders & Pole Replacement | 396,228 | 389,208 | 7,020 | 189,769 | 389,208 | (199,439) |
| SP 105 Goble Substation - Reconfigure | 232,919 | 28,316 | 204,603 | - | 28,316 | (28,316) |
| SP 124 Gensman Rd | - | - | - | 192 | - | 192 |
| SP 137 NE Sawyer St - UG | - | 170,248 | (170,248) | 235,288 | 170,248 | 65,040 |
| SP 141 Parkdale to Old Rainier Rd - Reconductor | 145,549 | 142,447 | | 153,294 | 142,447 | 10,847 |
| SP 148 Betsy Johnson Substation | - | 350,000 | (350,000) | 671,209 | 350,000 | 321,209 |
| SP 151 East Kappler Rd - Reconductor | - | 224,992 | (224,992) | 285,201 | 224,992 | 60,209 |
| SP 152 Marina | - | 118,753 | (118,753) | 122,094 | 118,753 | 3,341 |
| SP 155 Western Hills MH Park | - | 167,080 | (167,080) | 179,704 | 167,080 | 12,624 |
| SP 157 East Columbia Blvd Scappoose | - | 384,383 | (384,383) | 404,123 | 384,383 | 19,740 |
| SP 159 Don Nys Substation | - | - | - | 534 | - | 534 |
| SP 160 Copper (#6) Replacement | 237,792 | 233,994 | 3,798 | 250,408 | 233,994 | 16,414 |
| SP 162 Misc UG Cable Replacement | 200,784 | 198,804 | 1,980 | 83,826 | 198,804 | (114,978) |

2020 Capital Equipment and Construction

| | 2020 Budget | 2019 Budget | Variance | 2019 Forecast | 2019 Budget | Variance |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| System Improvement Projects (Continued) | | | | | | |
| SP 163 Gable Rd Widening - Reconductor | - | 277,082 | - | 286,406 | 277,082 | 9,324 |
| SP 164 St Helens Substation - Steel and Circuit Breakers | 366,549 | 363,447 | 3,102 | 262,530 | 363,447 | (100,917) |
| SP 165 Nicolai Rd - Reconductor | - | 121,902 | (121,902) | 133,658 | 121,902 | 11,756 |
| SP 167 Siercks Rd - OH to UG | 204,919 | 203,041 | 1,878 | 210,365 | 203,041 | 7,324 |
| SP 168 Apple Valley Rd - OH to UG | 336,549 | 305,247 | 31,302 | - | 305,247 | (305,247) |
| SP 169 West Lane Rd to Wikstrom Rd - Feeder Tie | - | 116,793 | (116,793) | 128,641 | 116,793 | 11,848 |
| SP 170 Armstrong Rd - OH to UG | 178,156 | 176,496 | 1,660 | 182,553 | 176,496 | 6,057 |
| SP 171 St Helens Substation - WR-1 | - | - | - | 45,237 | - | 45,237 |
| SP 172 St Helens Substation - WR-3 | 482,919 | 934,357 | (451,438) | 860,226 | 934,357 | (74,131) |
| SP 173 Deer Island Substation | 161,416 | - | 161,416 | 9,159 | - | 9,159 |
| SP 174 Deer Island Transmission Line | 512,237 | | | | | |
| SP 175 Callahan Rd | 118,249 | | | | | |
| SP 176 JP West Rd | 118,923 | | | | | |
| SP 177 Pellham Hill - Reconductor | 223,734 | | | | | |
| SP 178 Rosehill Circuit Breaker Replacement | 108,393 | | | | | |
| Total System Improvements | 4,025,316 | 4,906,590 | (881,274) | 4,694,417 | 4,906,590 | (212,173) |
| Total Capital Construction (Before CIAC) | 5,106,389 | 5,789,518 | (683,129) | 5,801,067 | 5,789,518 | 11,549 |
| Total Equipment & Construction | 6,267,709 | 6,301,518 | (33,809) | 6,479,643 | 6,301,518 | 178,125 |
| Customer Contributions (CIAC) | (867,972) | (716,640) | (151,332) | (736,264) | (716,640) | (19,624) |
| Net Capital Budget | 5,399,737 | 5,584,878 | (185,141) | 5,743,379 | 5,584,878 | 158,501 |

2020 Capital Equipment and Construction

| | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Office Technology & Equipment | | | | | | | | | | | | | |
| CA 1 Building Improvements | 30,000 | - | - | - | - | - | - | 30,000 | - | - | - | - | - |
| CA 44 Emergency Exit Doors | 30,000 | - | - | - | - | - | - | 30,000 | - | - | - | - | - |
| CA 2 Office Furniture & Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CA 8 Office Furniture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CA 3 Technology Hardware & Software | 190,000 | 50,000 | 20,000 | 40,000 | 20,000 | 30,000 | 10,000 | - | - | 10,000 | - | 10,000 | - |
| CA 2 Other Hardware & Software | 65,000 | 30,000 | - | 15,000 | - | 5,000 | 5,000 | - | - | 5,000 | - | 5,000 | - |
| CA 7 Enterprise / GIS System | 25,000 | - | - | 5,000 | - | 5,000 | 5,000 | - | - | 5,000 | - | 5,000 | - |
| CA 11 Enterprise Conversion / NISC System | 100,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | - | - | - | - |
| Vehicle Replacement | | | | | | | | | | | | | |
| CA 4 Vehicles | 540,000 | 380,000 | 160,000 | - | - | - | - | - | - | - | - | - | - |
| CA 13 Replace Vehicle #117 | 160,000 | - | 160,000 | - | - | - | - | - | - | - | - | - | - |
| CA 15 Replace Vehicle #110 | 300,000 | 300,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 16 Replace Vehicle #47 | 80,000 | 80,000 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Equipment | | | | | | | | | | | | | |
| CA 5 Capital Equipment | 401,320 | 401,320 | - | - | - | - | - | - | - | - | - | - | - |
| CA 67 Drones | 16,000 | 16,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 68 Underground cable puller | 100,000 | 100,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 69 Vacuum excavation trailer | 80,000 | 80,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 70 Rebuild overhead wire puller | 50,000 | 50,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 71 Sullair air compressor | 20,000 | 20,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 72 Turret wire reel trailer | 15,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 73 Power circuit analyzer | 12,000 | 12,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 74 Leica Digicat 55i xf UG wire locator | 5,320 | 5,320 | - | - | - | - | - | - | - | - | - | - | - |
| CA 75 Spider rope reel brakes | 2,000 | 2,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 76 Brush cutter | 1,000 | 1,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 77 Combo DC Fast Charger and Level 2 Charging Station | 70,000 | 70,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA 78 Pole Top Recloser | 30,000 | 30,000 | - | - | - | - | - | - | - | - | - | - | - |
| CA Total Capital Equipment | 1,161,320 | 831,320 | 180,000 | 40,000 | 20,000 | 30,000 | 10,000 | 30,000 | - | 10,000 | - | 10,000 | - |
| Capital Construction ~ Customer Work | | | | | | | | | | | | | |
| CA 40 Line Extension | 392,182 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 | 32,682 |
| Engineering Hours | 456 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Operation Hours | 1,092 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 |
| Engineering Labor | 41,514 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 | 3,460 |
| Operation Labor | 106,612 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 | 8,884 |
| Equipment | 37,512 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 | 3,126 |
| Material | 152,952 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 | 12,746 |
| Contractor Charges | 53,592 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 |
| CA 59 Line Ext (Cr) CIAC 90% | (352,968) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) | (29,414) |
| CA 45 Line Extension-Subdivisions | 71,129 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 |
| Engineering Hours | 72 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Operation Hours | 156 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Engineering Labor | 6,555 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 |
| Operation Labor | 15,230 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 | 1,269 |
| Equipment | 5,664 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 |
| Material | 30,864 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 |
| Contractor Charges | 12,816 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 |
| CA 59 Sub Divs (Cr) CIAC 90% | (64,020) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) | (5,335) |

2020 Capital Equipment and Construction

| | | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------|--|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CA 50 | Overhead and Underground Services | 197,189 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 | 16,432 |
| | Engineering Hours | 432 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| | Operation Hours | 780 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 |
| | Engineering Labor | 39,329 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 | 3,277 |
| | Operation Labor | 76,151 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 | 6,346 |
| | Equipment | 27,528 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 | 2,294 |
| | Material | 37,284 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 | 3,107 |
| | Contractor Charges | 16,896 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 | 1,408 |
| CA 59 | Misc Svcs (Cr) CIAC 90% | (177,468) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) | (14,789) |
| CA 51 | Lighting | 96,573 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 | 8,048 |
| | Engineering Hours | 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Operation Hours | 240 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Engineering Labor | 4,370 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 |
| | Operation Labor | 23,431 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 |
| | Equipment | 9,792 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 |
| | Material | 53,892 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 | 4,491 |
| | Contractor Charges | 5,088 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 |
| CA 59 | Lighting (Cr) CIAC 90% | (86,916) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) | (7,243) |
| CA 55 | Metering & Materials | 120,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 | 10,000 |
| | Engineering Hours | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Operation Hours | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Engineering Labor | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Operation Labor | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Material | 90,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | Contractor Charges | 30,000 | - | - | - | - | - | - | - | - | - | - | 30,000 | - |
| CA 59 | Metering and Materials (Cr) CIAC 45% | (54,000) | (2,250) | (2,250) | (2,250) | (2,250) | (2,250) | (2,250) | (4,500) | (4,500) | (4,500) | (4,500) | (18,000) | (4,500) |
| CA 56 | Transformers / Switches / Regulators | 204,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| | Engineering Hours | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Operation Hours | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Engineering Labor | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Operation Labor | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Material | 204,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| | Contractor Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CA 59 | Transformers / Switches / Regulators (Cr) CIAC 65% | (132,600) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) | (11,050) |
| CA | Total Customer Work (W/O CIAC) | 1,081,073 | 85,089 | 85,089 | 85,089 | 85,089 | 85,089 | 85,089 | 90,089 | 90,089 | 90,089 | 90,089 | 120,089 | 90,089 |
| | Engineering Hours | 1,008 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 |
| | Operation Hours | 2,268 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 |
| | Engineering Labor | 91,768 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 | 7,647 |
| | Operation Labor | 221,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 | 18,452 |
| | Equipment | 80,496 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 | 6,708 |
| | Material | 568,992 | 44,916 | 44,916 | 44,916 | 44,916 | 44,916 | 44,916 | 49,916 | 49,916 | 49,916 | 49,916 | 49,916 | 49,916 |
| | Contractor Charges | 118,392 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 7,366 | 37,366 | 7,366 |
| | CIAC Reimbursement | (867,972) | (70,081) | (70,081) | (70,081) | (70,081) | (70,081) | (70,081) | (72,331) | (72,331) | (72,331) | (72,331) | (85,831) | (72,331) |

2020 Capital Equipment and Construction

| | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--|---------|--------|---------|---------|--------|---------|--------|--------|---------|--------|---------|--------|--------|
| System Improvements Projects | | | | | | | | | | | | | |
| SP 69 Misc Work Orders & Pole Replacement | 396,228 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 | 33,019 |
| Engineering Hours | 360 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Operation Hours | 1,920 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| Engineering Labor | 32,772 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 | 2,731 |
| Operation Labor | 187,452 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 | 15,621 |
| Equipment | 72,996 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 | 6,083 |
| Material | 71,004 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 | 5,917 |
| Contractor Charges | 32,004 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 | 2,667 |
| SP 105 Goble Substation - Reconfigure | 232,919 | - | - | 232,919 | - | - | - | - | - | - | - | - | - |
| Engineering Hours | 100 | - | - | 100 | - | - | - | - | - | - | - | - | - |
| Operation Hours | 500 | - | - | 500 | - | - | - | - | - | - | - | - | - |
| Engineering Labor | 9,104 | - | - | 9,104 | - | - | - | - | - | - | - | - | - |
| Operation Labor | 48,815 | - | - | 48,815 | - | - | - | - | - | - | - | - | - |
| Equipment | 40,000 | - | - | 40,000 | - | - | - | - | - | - | - | - | - |
| Material | 100,000 | - | - | 100,000 | - | - | - | - | - | - | - | - | - |
| Contractor Charges | 35,000 | - | - | 35,000 | - | - | - | - | - | - | - | - | - |
| SP 141 Parkdale to Old Rainier Hwy - Reconductor | 145,549 | - | - | - | - | 145,549 | - | - | - | - | - | - | - |
| Engineering Hours | 200 | - | - | - | - | 200 | - | - | - | - | - | - | - |
| Operation Hours | 700 | - | - | - | - | 700 | - | - | - | - | - | - | - |
| Engineering Labor | 18,208 | - | - | - | - | 18,208 | - | - | - | - | - | - | - |
| Operation Labor | 68,341 | - | - | - | - | 68,341 | - | - | - | - | - | - | - |
| Equipment | 12,000 | - | - | - | - | 12,000 | - | - | - | - | - | - | - |
| Material | 30,000 | - | - | - | - | 30,000 | - | - | - | - | - | - | - |
| Contractor Charges | 17,000 | - | - | - | - | 17,000 | - | - | - | - | - | - | - |
| SP 160 Copper (#6) Replacement | 237,792 | - | - | - | - | - | - | - | 237,792 | - | - | - | - |
| Engineering Hours | 150 | - | - | - | - | - | - | - | 150 | - | - | - | - |
| Operation Hours | 1,200 | - | - | - | - | - | - | - | 1,200 | - | - | - | - |
| Engineering Labor | 13,656 | - | - | - | - | - | - | - | 13,656 | - | - | - | - |
| Operation Labor | 117,156 | - | - | - | - | - | - | - | 117,156 | - | - | - | - |
| Equipment | 31,980 | - | - | - | - | - | - | - | 31,980 | - | - | - | - |
| Material | 50,000 | - | - | - | - | - | - | - | 50,000 | - | - | - | - |
| Contractor Charges | 25,000 | - | - | - | - | - | - | - | 25,000 | - | - | - | - |
| SP 162 Misc Underground Cable Replacement | 200,784 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 | 16,732 |
| Engineering Hours | 120 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Operation Hours | 480 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Engineering Labor | 10,920 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 | 910 |
| Operation Labor | 46,860 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 | 3,905 |
| Equipment | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Material | 51,000 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 |
| Contractor Charges | 80,004 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 |
| SP 164 St Helens Substation - Steel and Circuit Breakers | 366,549 | - | 366,549 | - | - | - | - | - | - | - | - | - | - |
| Engineering Hours | 200 | - | 200 | - | - | - | - | - | - | - | - | - | - |
| Operation Hours | 700 | - | 700 | - | - | - | - | - | - | - | - | - | - |
| Engineering Labor | 18,208 | - | 18,208 | - | - | - | - | - | - | - | - | - | - |
| Operation Labor | 68,341 | - | 68,341 | - | - | - | - | - | - | - | - | - | - |
| Equipment | 20,000 | - | 20,000 | - | - | - | - | - | - | - | - | - | - |
| Material | 200,000 | - | 200,000 | - | - | - | - | - | - | - | - | - | - |
| Contractor Charges | 60,000 | - | 60,000 | - | - | - | - | - | - | - | - | - | - |
| SP 167 Siercks Road - OH to UG | 204,919 | - | - | - | - | - | - | - | - | - | 204,919 | - | - |
| Engineering Hours | 100 | - | - | - | - | - | - | - | - | - | 100 | - | - |
| Operation Hours | 500 | - | - | - | - | - | - | - | - | - | 500 | - | - |
| Engineering Labor | 9,104 | - | - | - | - | - | - | - | - | - | 9,104 | - | - |
| Operation Labor | 48,815 | - | - | - | - | - | - | - | - | - | 48,815 | - | - |
| Equipment | 12,000 | - | - | - | - | - | - | - | - | - | 12,000 | - | - |
| Material | 50,000 | - | - | - | - | - | - | - | - | - | 50,000 | - | - |
| Contractor Charges | 85,000 | - | - | - | - | - | - | - | - | - | 85,000 | - | - |

2020 Capital Equipment and Construction

| | | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--------|-------------------------------|---------|-----|-----|---------|---------|-----|-----|-----|---------|-----|-----|-----|---------|
| SP 168 | Apple Valley Road - OH to UG | 336,549 | - | - | - | - | - | - | - | 336,549 | - | - | - | - |
| | Engineering Hours | 200 | - | - | - | - | - | - | - | 200 | - | - | - | - |
| | Operation Hours | 700 | - | - | - | - | - | - | - | 700 | - | - | - | - |
| | Engineering Labor | 18,208 | - | - | - | - | - | - | - | 18,208 | - | - | - | - |
| | Operation Labor | 68,341 | - | - | - | - | - | - | - | 68,341 | - | - | - | - |
| | Equipment | 22,000 | - | - | - | - | - | - | - | 22,000 | - | - | - | - |
| | Material | 78,000 | - | - | - | - | - | - | - | 78,000 | - | - | - | - |
| | Contractor Charges | 150,000 | - | - | - | - | - | - | - | 150,000 | - | - | - | - |
| SP 170 | Armstrong Road - OH to UG | 178,156 | - | - | - | - | - | - | - | 178,156 | - | - | - | - |
| | Engineering Hours | 100 | - | - | - | - | - | - | - | 100 | - | - | - | - |
| | Operation Hours | 400 | - | - | - | - | - | - | - | 400 | - | - | - | - |
| | Engineering Labor | 9,104 | - | - | - | - | - | - | - | 9,104 | - | - | - | - |
| | Operation Labor | 39,052 | - | - | - | - | - | - | - | 39,052 | - | - | - | - |
| | Equipment | 15,000 | - | - | - | - | - | - | - | 15,000 | - | - | - | - |
| | Material | 45,000 | - | - | - | - | - | - | - | 45,000 | - | - | - | - |
| | Contractor Charges | 70,000 | - | - | - | - | - | - | - | 70,000 | - | - | - | - |
| SP 172 | St Helens WR-3 | 482,919 | - | - | - | 482,919 | - | - | - | - | - | - | - | - |
| | Engineering Hours | 100 | - | - | - | 100 | - | - | - | - | - | - | - | - |
| | Operation Hours | 500 | - | - | - | 500 | - | - | - | - | - | - | - | - |
| | Engineering Labor | 9,104 | - | - | - | 9,104 | - | - | - | - | - | - | - | - |
| | Operation Labor | 48,815 | - | - | - | 48,815 | - | - | - | - | - | - | - | - |
| | Equipment | 50,000 | - | - | - | 50,000 | - | - | - | - | - | - | - | - |
| | Material | 250,000 | - | - | - | 250,000 | - | - | - | - | - | - | - | - |
| | Contractor Charges | 125,000 | - | - | - | 125,000 | - | - | - | - | - | - | - | - |
| SP 173 | Deer Island Substation | 161,416 | - | - | 161,416 | - | - | - | - | - | - | - | - | - |
| | Engineering Hours | 400 | - | - | 400 | - | - | - | - | - | - | - | - | - |
| | Operation Hours | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Engineering Labor | 36,416 | - | - | 36,416 | - | - | - | - | - | - | - | - | - |
| | Operation Labor | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Material | 25,000 | - | - | 25,000 | - | - | - | - | - | - | - | - | - |
| | Contractor Charges | 100,000 | - | - | 100,000 | - | - | - | - | - | - | - | - | - |
| SP 174 | Deer Island Transmission Line | 512,237 | - | - | - | - | - | - | - | - | - | - | - | 512,237 |
| | Engineering Hours | 320 | - | - | - | - | - | - | - | - | - | - | - | 320 |
| | Operation Hours | 800 | - | - | - | - | - | - | - | - | - | - | - | 800 |
| | Engineering Labor | 29,133 | - | - | - | - | - | - | - | - | - | - | - | 29,133 |
| | Operation Labor | 78,104 | - | - | - | - | - | - | - | - | - | - | - | 78,104 |
| | Equipment | 45,000 | - | - | - | - | - | - | - | - | - | - | - | 45,000 |
| | Material | 280,000 | - | - | - | - | - | - | - | - | - | - | - | 280,000 |
| | Contractor Charges | 80,000 | - | - | - | - | - | - | - | - | - | - | - | 80,000 |
| SP 175 | Callahan Road | 118,249 | - | - | - | 118,249 | - | - | - | - | - | - | - | - |
| | Engineering Hours | 50 | - | - | - | 50 | - | - | - | - | - | - | - | - |
| | Operation Hours | 550 | - | - | - | 550 | - | - | - | - | - | - | - | - |
| | Engineering Labor | 4,552 | - | - | - | 4,552 | - | - | - | - | - | - | - | - |
| | Operation Labor | 53,697 | - | - | - | 53,697 | - | - | - | - | - | - | - | - |
| | Equipment | 15,000 | - | - | - | 15,000 | - | - | - | - | - | - | - | - |
| | Material | 30,000 | - | - | - | 30,000 | - | - | - | - | - | - | - | - |
| | Contractor Charges | 15,000 | - | - | - | 15,000 | - | - | - | - | - | - | - | - |
| SP 176 | JP West Road | 118,923 | - | - | - | 118,923 | - | - | - | - | - | - | - | - |
| | Engineering Hours | 90 | - | - | - | 90 | - | - | - | - | - | - | - | - |
| | Operation Hours | 325 | - | - | - | 325 | - | - | - | - | - | - | - | - |
| | Engineering Labor | 8,194 | - | - | - | 8,194 | - | - | - | - | - | - | - | - |
| | Operation Labor | 31,730 | - | - | - | 31,730 | - | - | - | - | - | - | - | - |
| | Equipment | 28,000 | - | - | - | 28,000 | - | - | - | - | - | - | - | - |
| | Material | 35,000 | - | - | - | 35,000 | - | - | - | - | - | - | - | - |
| | Contractor Charges | 16,000 | - | - | - | 16,000 | - | - | - | - | - | - | - | - |

2020 Capital Equipment and Construction

| | TOTAL | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SP 177 Pellham Hill Reconstructor | 223,734 | - | - | - | - | - | - | 223,734 | - | - | - | - | - |
| Engineering Hours | 100 | - | - | - | - | - | - | 100 | - | - | - | - | - |
| Operation Hours | 1,000 | - | - | - | - | - | - | 1,000 | - | - | - | - | - |
| Engineering Labor | 9,104 | - | - | - | - | - | - | 9,104 | - | - | - | - | - |
| Operation Labor | 97,630 | - | - | - | - | - | - | 97,630 | - | - | - | - | - |
| Equipment | 40,000 | - | - | - | - | - | - | 40,000 | - | - | - | - | - |
| Material | 47,000 | - | - | - | - | - | - | 47,000 | - | - | - | - | - |
| Contractor Charges | 30,000 | - | - | - | - | - | - | 30,000 | - | - | - | - | - |
| SP 178 Rosehill Circuit Breaker Replacement | 108,393 | - | - | - | - | - | 108,393 | - | - | - | - | - | - |
| Engineering Hours | 100 | - | - | - | - | - | 100 | - | - | - | - | - | - |
| Operation Hours | 300 | - | - | - | - | - | 300 | - | - | - | - | - | - |
| Engineering Labor | 9,104 | - | - | - | - | - | 9,104 | - | - | - | - | - | - |
| Operation Labor | 29,289 | - | - | - | - | - | 29,289 | - | - | - | - | - | - |
| Equipment | 20,000 | - | - | - | - | - | 20,000 | - | - | - | - | - | - |
| Material | 50,000 | - | - | - | - | - | 50,000 | - | - | - | - | - | - |
| Contractor Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Customer Work & System Improvements | 5,106,389 | 134,840 | 501,389 | 529,175 | 854,931 | 280,389 | 243,233 | 363,574 | 892,337 | 139,840 | 344,759 | 169,840 | 652,077 |
| Engineering Hours | 3,698 | 124 | 324 | 624 | 364 | 324 | 224 | 224 | 574 | 124 | 224 | 124 | 444 |
| Operation Hours | 12,843 | 389 | 1,089 | 889 | 1,764 | 1,089 | 689 | 1,389 | 2,689 | 389 | 889 | 389 | 1,189 |
| Engineering Costs/Labor Loaded | 336,659 | 11,288 | 29,496 | 56,808 | 33,138 | 29,496 | 20,392 | 20,392 | 52,256 | 11,288 | 20,392 | 11,288 | 40,421 |
| Operation Costs/Labor Loaded | 1,253,862 | 37,978 | 106,319 | 86,793 | 172,219 | 106,319 | 67,267 | 135,608 | 262,527 | 37,978 | 86,793 | 37,978 | 116,082 |
| Equipment | 516,472 | 13,791 | 33,791 | 53,791 | 106,791 | 25,791 | 33,791 | 53,791 | 82,771 | 13,791 | 25,791 | 13,791 | 58,791 |
| Material | 1,960,996 | 55,083 | 255,083 | 180,083 | 370,083 | 85,083 | 105,083 | 107,083 | 233,083 | 60,083 | 110,083 | 60,083 | 340,083 |
| Contractor Charges | 1,038,400 | 16,700 | 76,700 | 151,700 | 172,700 | 33,700 | 16,700 | 46,700 | 261,700 | 16,700 | 101,700 | 46,700 | 96,700 |
| Total Equip, Customer Work & System Improvements | 6,267,709 | 966,160 | 681,389 | 569,175 | 874,931 | 310,389 | 253,233 | 393,574 | 892,337 | 149,840 | 344,759 | 179,840 | 652,077 |
| Less Customer Contributions-In-Aid-of-Construction | (867,972) | (70,081) | (70,081) | (70,081) | (70,081) | (70,081) | (70,081) | (72,331) | (72,331) | (72,331) | (72,331) | (85,831) | (72,331) |
| Net Capital Budget | 5,399,737 | 896,079 | 611,308 | 499,094 | 804,850 | 240,308 | 183,152 | 321,243 | 820,006 | 77,509 | 272,428 | 94,009 | 579,746 |

Columbia River People's Utility District 2020 Budget Advisory Committee

| RESIDENTIAL | | | COMMERCIAL/GOVERNMENT | | |
|------------------------------------|---|-------------------------------|-----------------------|--|-------------------------------|
| North | Charles Petersen 64140 Hills Haven Avenue Deer Island, OR 97054 | Term Expires December 2021 | City of St Helens | Matt Brown PO Box 278 St Helens, OR 97051 | Term Expires December 2019 |
| Central | Jack Carter 58895 Hovland Way St Helens, OR 97051 | Term Expires December 2020 | Lawrence Oil Company | Dave Lawrence PO Box 449 St Helens, OR 97051 | Term Expires December 2021 |
| South | Tina Hall 52111 SE 3rd Place Scappoose, OR 97056 | Term Expires December 2019 | CCET | Chuck Daughtry PO Box 1653 St Helens, OR 97051 | Term Expires December 2021 |
| Senior | Dan Garrison 2114 Columbia Blvd St Helens, OR 97051 | Term Expires December 2020 | INDUSTRIAL | | |
| Low Income (CAT Representative) | Rita Bernhard PO Box 564 Scappoose, OR 97056 | Term Expires December 2019 | Letica Corporation | Dave Pedersen PO Box 397 St Helens, OR 97051 | Term Expires December 2021 |
| At Large | Grant Gillis 65120 Olson Road Deer Island, OR 97054 | Term Expires December 2021 | USG | Chris Young PO Box 37 Rainier, OR 97048 | Term Expires December 2019 |
| At Large | Bill Eagle 151 Allendale Drive St Helens, OR 97051 | Term Expires December 2020 | BOARD OF DIRECTORS | | |
| | | | President | Jake Carter | |
| | | | Vice President | Harry Price | |
| | | | Treasurer | Debbie Reed | |
| | | | Director | Craig Melton | |
| | | | Director | Rob Mathers | |