











Regular Meeting Agenda
Board of Commissioners
Tues, August 4, 2020 5:00 PM
210 Four Corners Rd.
Port Townsend, WA 98368



Per [Governor's Proclamation 20-28](#), and in response to the COVID-19 pandemic, Jefferson County PUD will no longer be providing an in-person room for meetings of the BOC. All meetings will only be accessible remotely via Webex until we have further information on anymore extensions, by Governor Order.

ONLINE: Go to <https://jeffpud.my.webex.com/meet/JPUD> follow the instructions to login and join. Meetings will open for remote logins 5 minutes before they begin. **CALL IN:** Dial **360-379-5833**. No additional log-ins needed, but you will need to wait a few moments to be allowed in. Use *6 to unmute during public comment.

	Page
1. Call to Order	
2. Agenda Review	
3. Public Comment <i>The public comment period is for any items not specifically listed on the current Agenda or for items listed on the Consent Agenda. The Chair may place time limits on public comments to allow the meeting to be conducted in an efficient and orderly manner. (15 min)</i>	00:01:05 00:01:37
4. Consent Agenda <i>All matters listed below on the Consent Agenda are considered under one motion and will be enacted by one motion. There will be no separate discussion on those items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.</i>	00:09:51
4.1. Prior Minutes <i>No minutes to review at this meeting. Minutes will be reviewed at the next meeting on August 18th.</i>	
4.2. Vouchers	3 - 19
Voucher Approval Form for the Commissioners 	
Voucher Certification with Supporting Warrant Register & Payroll... 	

4.3.	Financial Report		20 - 29
	4.3 June 2020 Financials.pdf 		
4.4.	Calendar		30
	PUD Calendar August 4, 2020.docx 		
		00:10:37	
5.	Manager and Staff Reports		
	<i>For information only, not requiring a vote.</i>		
5.1.	Mike Bailey: 2021 Budget Update		
5.2.	Scott Bancroft: Projects Review		
6.	Old Business	00:26:55	
	<i>For the OLD and NEW BUSINESS section discussions: please hold public comment until each presentation is done but before the vote .</i>		
6.1.	PURMS coverage of alternative medicine		31
	Agenda Report form for alternative medicine 		
7.	New Business	00:37:29	
7.1.	Interlocal Agreement: JeffCom		32 - 35
	Agenda Report form Jeffcom GIS services 		
	Interlocal Agreement Jefferson PUD and JeffComm 2020 07 30 Final Draft 		
7.2.	Discussion on Tax Authority and Reserves	00:56:47	36 - 50
	Agenda Report form Tax Authority funds 		
	CasemakerPrint-07.27.2020.01.15.pdf(Shoulberg v. JPUD) 		
	Draft Budget Memo with selected enclosures 2016.pdf 		
8.	Commissioner Reports	01:18:58	
9.	Adjourn		

VOUCHER APPROVAL FORM

We, the undersigned Board of Commissioners of Public Utility District No. 1 of Jefferson County hereby approve pending payments for transactions greater than \$100,000, if any. The following transactions are approved from the General Fund in the amount of **\$2,090,484.94** on this **4TH** day of **AUGUST 2020** ;

Dan Toepper
President

Kenneth Collins
Vice President

Jeff Randall
Secretary

PAYMENTS TO BE APPROVED:

	WARRANTS	AMOUNT	DATE
Accounts Payable:	# 123623 to # 123668	\$ 349,124.34	7/16/2020
Accounts Payable:	# 123669 to # 123703	\$ 415,088.77	7/23/2020
Payroll Checks:	# 70765 to # 70769	\$ 9,828.55	7/24/2020
Payroll Direct Deposit:		\$ 119,247.28	7/24/2020
TOTAL INVOICES PAID		\$893,288.94	

	AMOUNT	DATE
BPA	\$ 1,197,196.00	7/15/2020

PAYMENT TOTAL	\$2,090,484.94
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VOIDED WARRANTS		
	121785	\$ 803.34

VOUCHER CERTIFICATION FORM

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just and due obligation against Public Utility District No. 1 of Jefferson County, and that I am authorized to authenticate and certify to said claims, and I, the undersigned, do hereby certify under penalty of perjury that claims for employee and commissioner expenses are just and due against Public Utility District No. 1 of Jefferson County.

Signed: Mike Bailey
 Mike Bailey, Financial Services Manager / District Auditor

07/28/2020
 Date

VOUCHER CLAIM FORMS FOR INVOICES PAID:

	WARRANTS		AMOUNT	DATE
Accounts Payable:	# 123623 to # 123668	\$	349,124.34	7/16/2020
Accounts Payable:	# 123669 to # 123703	\$	415,088.77	7/23/2020
Payroll Checks:	# 70765 to # 70769	\$	9,828.55	7/24/2020
Payroll Direct Deposit:		\$	119,247.28	7/24/2020
TOTAL INVOICES PAID			\$893,288.94	

	WIRE TRANSFERS PAID		AMOUNT	DATE
BPA		\$	1,197,196.00	7/15/2020

GRAND TOTAL **\$2,090,484.94**

VOIDED WARRANTS				
	121785	\$	803.34	

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Accounts Payable Check Register

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Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
121785 12/05/2019	CHK	9997	DONALD GIEDT	2019 NET METER INCENTIVE PAYMENT	803.34 VOID
123623 07/16/2020	CHK	10001	A T AUTO REPAIR	REPLACED WATER PUMP# 207	469.16
123624 07/16/2020	CHK	10002	A WORKSAFE SERVICE, INC	RANDOM DRUG TEST (2) LINECREW	126.00
123625 07/16/2020	CHK	10004	A+ EQUIPMENT RENTALS	AIR CMPSRSR RNTL WO# 19270 6/29/2020 AIR CMPSRSR&HOSE RNTL WO# 19270 6/30/2020	165.68 157.51
Total for Check/Tran - 123625:					323.19
123626 07/16/2020	CHK	10481	AMAZON	MEASURING WHEEL TOOL SETS TOOL SETS TOOL SETS	187.01 217.62 160.58 140.85
Total for Check/Tran - 123626:					706.06
123627 07/16/2020	CHK	10447	ANIXTER INC.	DISCONNECT SWITCH HOOK OPERATED 600AMP	2,217.06
123628 07/16/2020	CHK	10451	ASCENT LAW PARTNERS LLP	FLAT FEE BOC MEETINGS (225-104) JUN 2020 FLAT FEE BOC MEETINGS (225-104) JUN 2020 GENERAL UTILITY (225-102) JUN 2020 GENERAL UTILITY (225-102) JUN 2020	5,600.00 1,400.00 6,390.00 1,597.50
Total for Check/Tran - 123628:					14,987.50
123629 07/16/2020	CHK	10016	ASPLUNDH TREE EXPERT CO	TREE TRIMMING W/E 7/04/2020 70' LIFT TREE TRIMMING W/E 7/04/2020 55' LIFT TREE TRIMMING W/E 6/27/2020 55' LIFT TREE TRIMMING W/E 6/27/2020 70' LIFT	459.90 602.10 3,495.24 6,132.24
Total for Check/Tran - 123629:					10,689.48
123630 07/16/2020	CHK	9998	BRENT DAVIS CONSTRUCTION	Credit Balance Refund	31.84
123631 07/16/2020	CHK	10041	CDW GOVERNMENT	MICROSOFT SURFACE LAPTOP 3 - 13.5" I5 MICROSOFT SURFACE LAPTOP 3 - 13.5" I5	1,123.13 280.78
Total for Check/Tran - 123631:					1,403.91
123632 07/16/2020	CHK	10051	CITY OF PORT TOWNSEND-UTILITY	KEARNEY SUBST - JUN 2020	186.79

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
123633 07/16/2020	CHK	10780	DELL BUSINESS CREDIT	LATITUDE 5511 LAPTOP	2,136.28
				LATITUDE 5511 LAPTOP	534.07
				LATITUDE 5511 LAPTOP FOR JAKE	2,654.70
				DELL 23 MONITOR	148.23
				DELL 23 MONITOR	37.06
Total for Check/Tran - 123633:					5,510.34
123634 07/16/2020	CHK	10454	GLOBAL RENTAL COMPANY INC	AT37-G BUCKET RNTL VEH#408 7/03-7/30	2,732.50
				DC47TR DIGGER RNTL VEH# 409 7/07-8/03	3,924.00
Total for Check/Tran - 123634:					6,656.50
123635 07/16/2020	CHK	10095	GOOD MAN SANITATION, INC	310 4CRNRS - RESTROOM UNIT 6/15-6/22/20	170.00
123636 07/16/2020	CHK	10104	HADLOCK BUILDING SUPPLY, INC.	KALA PT- MISC MATERIALS WO# 22047	44.82
				TOOLS - CRIMPING TOOL	23.97
				INVENTORY - OFF, 5PK SK2 BLADE, SFTY GLS	18.50
				SNAGSTEAD MAPROOM - MISC MATERIALS	48.97
				TOOLS - SAND/GRND SET,MASONRY,MOTO,RIVET	87.92
Total for Check/Tran - 123636:					224.18
123637 07/16/2020	CHK	10384	HDR ENGINEERING INC	TASK1 - MISC ON CALL SVC 4/26-6/27/2020	4,195.14
123638 07/16/2020	CHK	10110	HENERY HARDWARE	SNAGSTED MAP ROOM - FASTENERS	3.75
123639 07/16/2020	CHK	10118	JCI JONES CHEMICALS, INC.	HYPOCHLORITE SOLUTION SS150 BULK	2,599.76
				HYPOCHLORITE SOLUTION SS150 BULK	1,192.99
Total for Check/Tran - 123639:					3,792.75
123640 07/16/2020	CHK	10281	JEFFCO EFTPS	EMPLOYER'S MEDICARE TAX	13.86
				EMPLOYEES' MEDICARE TAX	13.86
				EMPLOYER'S FICA TAX	59.24
				EMPLOYEES' FICA TAX	59.24
				EMPLOYEES' FEDERAL WITHHOLDING TAX	34.84
Total for Check/Tran - 123640:					181.04
123641 07/16/2020	CHK	10120	JEFFERSON CO AUDITOR	REGISTER 2 EASEMENTS ELKINS TO OAK BAY	210.00

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
123642 07/16/2020	CHK	10120	JEFFERSON CO AUDITOR	REGISTER EASEMENT ON ELKINS RD	105.50
123643 07/16/2020	CHK	10532	JEFFERSON COUNTY PUD PAYROLL AC	PAYROLL DEPOSIT FOR 07/13/2020 CHECKS	780.28
123644 07/16/2020	CHK	10129	JIFFY LUBE	VEH# 124 - OIL CHANGE	93.53
123645 07/16/2020	CHK	10330	KARR TUTTLE CAMPBELL	PROFESSIONAL SVC: JUN 2020 PROFESSIONAL SVC: JUN 2020	760.00 190.00
Total for Check/Tran - 123645:					950.00
123646 07/16/2020	CHK	9998	MICHELLE LARAMIE	Credit Balance Refund	365.96
123647 07/16/2020	CHK	10760	MAYES TESTING ENGINEERS INC	ENVIRONMENTAL SRVC : SOIL SAMPLING	6,750.00
123648 07/16/2020	CHK	10333	MOSS ADAMS LLP	PROF SVC:CONSULTING MAY-JUN 2020(2) PROF SVC:CONSULTING MAY-JUN 2020(2)	2,100.00 525.00
Total for Check/Tran - 123648:					2,625.00
123649 07/16/2020	CHK	10309	NISC	RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 RECURRING INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020 AMS INVOICE APR 2020	1,138.08 206.01 1,763.90 492.82 492.82 8,986.01 1,642.33 1,006.05 283.44 92.71 17.66 6,413.54 2,189.88 1,603.38 547.47 2,126.86 531.71

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				MISC APR 2020	382.36
				MISC APR 2020	95.59
Total for Check/Tran - 123649:					30,012.62
123650 07/16/2020	CHK	10165	NW LABORERS-EMPLOYERS TRUST FU	DAY LABORERS - CREDIT UNION & UNION DUES	129.60
				DAY LABOR FRINGE BENEFITS-UNION HELPER	606.72
				MEDICAL PREMIUM AUG 2020	15,660.00
Total for Check/Tran - 123650:					16,396.32
123651 07/16/2020	CHK	10166	NWPPA	RED FLAG RULES FRONTLINE EMPYS 6/24/20	60.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	24.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	60.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	6.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	15.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	12.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	24.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	12.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	3.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	6.00
				RED FLAG RULES FRONTLINE EMPYS 6/24/20	3.00
Total for Check/Tran - 123651:					225.00
123652 07/16/2020	CHK	10167	OFFICE DEPOT	WAREHOUSE - OFFICE SUPPLIES	19.61
				WAREHOUSE - OFFICE SUPPLIES	4.90
				310 TRP WDE - OFFICE SUPPLIES	97.34
				310 TRP WDE - OFFICE SUPPLIES	24.34
Total for Check/Tran - 123652:					146.19
123653 07/16/2020	CHK	10193	PORT TOWNSEND LEADER	DISPLAY:SATURATION CUSTOM & RHODY FEST	1,260.00
				DISPLAY:SATURATION CUSTOM & RHODY FEST	315.00
Total for Check/Tran - 123653:					1,575.00
123654 07/16/2020	CHK	9998	ELLEN POWELL	Credit Balance Refund	60.64
123655 07/16/2020	CHK	10287	PUD-UTILITY PAYMENTS	MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	62.20

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	24.74
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	1,376.33
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	18.70
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	21.32
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	22.93
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	556.63
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	19.00
				MULTI LOCATIONS PUMPHSE ELEC - JUN 2020	36.32
Total for Check/Tran - 123655:					2,138.17
123656	07/16/2020	CHK	10207	RAIN NETWORKS	
				2YR ESET SECURE AUTHENTICATION MULTIFCTR	1,191.50
				2YR ESET SECURE AUTHENTICATION MULTIFCTR	297.87
				ESET DEPLOYMENT 5 HOURS	828.40
				ESET DEPLOYMENT 5 HOURS	207.11
				ARCSERVE UPD BCKUPSW 6/24/2020-6/23/2021	9,974.97
				ARCSERVE UPD BCKUPSW 6/24/2020-6/23/2021	1,394.44
				ARCSERVE UPD BCKUPSW 6/24/2020-6/23/2021	880.69
				ARCSERVE UPD BCKUPSW 6/24/2020-6/23/2021	3,586.70
				ARCSERVE UDP 7.0 PREMIUM EDITION	11,768.66
				MICROSOFT 365 BUSINESS BASIC 2YRS	149.11
				MICROSOFT 365 BUSINESS BASIC 2YRS	37.28
Total for Check/Tran - 123656:					30,316.73
123657	07/16/2020	CHK	10212	ROHLINGER ENTERPRISES INC	
				REPR/TSTNG:VEH#103 ANNL HOTSTICK TSTING	860.05
				REPAIR/TSTNG:QUARTERLY GLOVE/BLANKET TST	108.29
				REPAIR/TSTNG:QUARTERLY GLOVE/BLANKET TST	86.33
				REPAIR/TSTNG:QUARTERLY GLOVE/BLANKET TST	398.94
				REPAIR/TSTNG:ANNL HOTSTICK TSTNG 7/8/20	34.06
Total for Check/Tran - 123657:					1,487.67
123658	07/16/2020	CHK	10217	SETON CONSTRUCTION INC	
				INSTL VAULTS - KILISUT HARBOR PRJT	21,452.75
				INSTL 400' 8" C-900 - KILISUT BRIDGE	21,875.41
Total for Check/Tran - 123658:					43,328.16

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
123659 07/16/2020	CHK	10219	SHOLD EXCAVATING INC	INSTL W PIPE - HILDA ST 4/10-5/05/2020	21,692.71
				EXCAVATING - 301 10TH ST 5/15-6/01	2,413.70
				EXCAVATING - 82 ORCAS VIEW TRAIL 6/26	2,024.68
				GRAVEL DELIVERED - S LYTER AVE 6/25/2020	341.17
Total for Check/Tran - 123659:					26,472.26
123660 07/16/2020	CHK	10249	SPECTRA LABORATORIES-KITSAP LLC	TESTING:RADION-GROSS ALPHA&RADIUM	280.00
				TESTING:RADION-GROSS ALPHA&RADIUM	280.00
				TESTING:RADION-GROSS ALPHA&RADIUM	280.00
				TESTING:LEAD&COPPER LOCATION:TRITON COVE	36.00
				TESTING:LEAD&COPPER LOCATION:TRITON COVE	36.00
				TESTING:LEAD&COPPER LOCATION:TRITON COVE	36.00
				TESTING:LEAD&COPPER LOCATION:TRITON COVE	36.00
				TESTING:LEAD&COPPER LOCATION:TRITON COVE	36.00
				TESTING:RADION-GROSS ALPHA&RADIUM GARDNR	280.00
Total for Check/Tran - 123660:					1,300.00
123661 07/16/2020	CHK	10803	STUDIOSTL, INC	DESIGN LANDSCAPING,FENCE & SIGNAGE	2,012.50
				DEVELOPMENT PLAN FOR COMMUNITY SOLAR PRJ	1,150.00
Total for Check/Tran - 123661:					3,162.50
123662 07/16/2020	CHK	10576	TCF ARCHITECTURE, PLLC	ARCH-CONSTRCTN EXPS SVC JUN-20	95.57
				ARCH-CONSTRCTN ADMIN SVC JUN-20	4,219.40
				ARCH-CONSTRCTN ADD'L SVC JUN-20	22,896.50
Total for Check/Tran - 123662:					27,211.47
123663 07/16/2020	CHK	10421	THE CARWASH INC	VEH # 211,206,210 - FLEET SRVC JUN 2020	61.26
123664 07/16/2020	CHK	10824	THE PORT OF PORT TOWNSEND	UTILITIES&JANITORIAL SRVC PORT BLDNG	261.38
				UTILITIES&JANITORIAL SRVC PORT BLDNG	65.34
Total for Check/Tran - 123664:					326.72
123665 07/16/2020	CHK	10221	THE STATION SIGNS & SCREEN PRINTI	ENGLE RD PH - SIGN LOGO,PHONE,&TAMPERING	111.18
123666 07/16/2020	CHK	10337	WA STATE DEPT OF TRANSPORTATION	KILISUT HARBOR REMOVAL CNSTR CAP PMT	39,619.14

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
KILISUT HARBOR REMOVAL CNSTR CAP PMT					59,428.71
Total for Check/Tran - 123666:					99,047.85
123667 07/16/2020	CHK	10496	WELLS FARGO VENDOR FIN SERV	4 CRNRS COPYRNT JUL-20	226.72
				4 CRNRS COPYRNT JUL-20	56.68
				211 CHIM COPYRNT JUL 20	314.80
				211 CHIM COPYRNT JUL 20	78.70
Total for Check/Tran - 123667:					676.90
123668 07/16/2020	CHK	10653	WILDFLOWER LANDSCAPING, INC	5 SUBSTATIONS: MOWING MAY 2020	656.37
				5 SUBSTATIONS: MOWING JUN 2020	656.37
Total for Check/Tran - 123668:					1,312.74
123669 07/23/2020	CHK	10004	A+ EQUIPMENT RENTALS	AIR CMPRSR RNTL WO# 92004 6/9/2020	136.25
123670 07/23/2020	CHK	10807	AMERICAN FOREST MANAGEMENT, IN	FORESTRY SERVICES-PETERSON LAKE HARVEST	312.50
123671 07/23/2020	CHK	10828	BIAW MEMBER SERVICES	L&I RETROSPECTIVE RATE GRP ENRLMNT FEE	155.57
				L&I RETROSPECTIVE RATE GRP ENRLMNT FEE	622.28
Total for Check/Tran - 123671:					777.85
123672 07/23/2020	CHK	10042	CELLNET TECHNOLOGY INC	METER READS - JUN 2020	27,469.08
123673 07/23/2020	CHK	10074	EMPLOYMENT SECURITY	SUTA - 2ND QUARTER 2020	5,235.94
123674 07/23/2020	CHK	10078	ESCI	ESCI SAFETY TRAINING - JUL 2020	1,428.75
123675 07/23/2020	CHK	10085	FASTENAL	WAREHOUSE - MISC MATERIALS	430.29
				RED & WHT CHALK MRKNG PNT	170.61
				ADMIN - D & AA BATTERIES	39.44
				ADMIN - D & AA BATTERIES	9.86
				ADMIN - 9V BATTERIES	10.82
				ADMIN - 9V BATTERIES	2.70
Total for Check/Tran - 123675:					663.72
123676 07/23/2020	CHK	10454	GLOBAL RENTAL COMPANY INC	AT37-G BUCKET RNTL CR VEH#407 6/21-6/22	-292.77
				AT37-G BUCKET RNTL VEH#407 PICKUP FEE	610.40

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				SINGLEMAN BUCKET TRUCK# 410 RENTAL	2,731.70
				DELIVERY FEE VEH# 410	327.80
				Total for Check/Tran - 123676:	3,377.13
123677 07/23/2020	CHK	10104	HADLOCK BUILDING SUPPLY, INC.	FIRE HYDRANTS - MATERIALS WO# 29001	28.84
				EMPLY ONLY SIGNS MATERIALS	14.36
				EMPLY ONLY SIGNS MATERIALS	3.59
				EMPLY ONLY SIGNS MATERIALS	18.29
				EMPLY ONLY SIGNS MATERIALS	4.57
				FIRE HYDRANTS - MATERIALS WO# 22006	45.77
				WILLISON WELL - HUTTIGRIP & SHIM COMP	18.84
				MATS VIEW - 40A CIRCUIT BREAKER	27.24
				TOOLS - GRN COMBO PACK 10"	50.13
				HIDDEN TRAILS - GALV NIPPLES	45.64
				Total for Check/Tran - 123677:	257.27
123678 07/23/2020	CHK	10110	HENERY HARDWARE	WAREHOUSE - CHROME FAN,PVC ELBOW,CLAMPS	71.86
				WAVE PROJECT - 1/2" COUPLING	3.24
				SNAGSTED MAPROOM - FASTENERS	0.52
				Total for Check/Tran - 123678:	75.62
123679 07/23/2020	CHK	10281	JEFFCO EFTPS	EMPLOYER'S MEDICARE TAX	2,904.37
				EMPLOYEES' MEDICARE TAX	2,904.37
				EMPLOYER'S FICA TAX	12,418.92
				EMPLOYEES' FICA TAX	12,418.92
				EMPLOYEES' FEDERAL WITHHOLDING TAX	9,360.77
				EMPLOYEES' FEDERAL WITHHOLDING	11,529.59
				Total for Check/Tran - 123679:	51,536.94
123680 07/23/2020	CHK	10532	JEFFERSON COUNTY PUD PAYROLL AC	PAYROLL DEPOSIT FOR 07/24/2020 DIR DEP	119,427.28
				PAYROLL DEPOSIT FOR 07/24/2020 CHECKS	9,828.55
				Total for Check/Tran - 123680:	129,255.83
123681 07/23/2020	CHK	10128	JEFFERSON COUNTY TREASURER	B&O TAX JUN 2020	102,234.77

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Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
123682 07/23/2020	CHK	10129	JIFFY LUBE	VEH# 206 - OIL CHANGE	82.43
123683 07/23/2020	CHK	10286	L & J ENTERPRISES	EXCAVITNG - ASSIT TITAN TRNSFR 7/01/2020	981.00
				EXCAVATING - GOLDENVIEW DR 7/02/2020	1,468.78
				CLN UP - 210 FOUR CORNERS 7/07/2020	156.96
				CLN UP - 210 FOUR CORNERS 7/07/2020	39.24
				EXCAVATING - 120 CONDON LN 7/09/2020	1,850.30
Total for Check/Tran - 123683:					4,496.28
123684 07/23/2020	CHK	9998	CHRIS LABELLE	Credit Balance Refund	46.87
123685 07/23/2020	CHK	10163	NOR'WEST CUSTODIAL SERVICES, INC.	CUSTODIAL SVC - JUN 2020	1,103.20
				CUSTODIAL SVC - JUN 2020	275.80
Total for Check/Tran - 123685:					1,379.00
123686 07/23/2020	CHK	9998	NORLAND CONSTRUCTION NW INC	Credit Balance Refund	306.21
123687 07/23/2020	CHK	10167	OFFICE DEPOT	WAREHOUSE - OFFICE SUPPLIES	100.38
				WAREHOUSE - OFFICE SUPPLIES	25.10
				ANNEX - OFFICE SUPPLIES	1,523.26
				ANNEX - OFFICE SUPPLIES	380.82
				ANNEX WO# 20142 - OFFICE SUPPLIES	37.08
				ANNEX WO# 20142 - OFFICE SUPPLIES	9.27
				WTR & STOCK - OFFICE SUPPLIES	28.58
				WTR & STOCK - OFFICE SUPPLIES	7.14
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	93.18
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	23.29
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	91.82
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	22.96
				STOCK - OFFICE SUPPLIES	257.98
				STOCK - OFFICE SUPPLIES	64.49
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	3,581.99
				210 TRP WDE WO# 20142 - OFFICE SUPPLIES	895.50
				210 TRP WDE - OFFICE SUPPLIES	18.54

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Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				210 TRP WDE - OFFICE SUPPLIES	4.63
				ANNEX WO# 20142 - OFFICE SUPPLIES	93.27
				ANNEX WO# 20142 - OFFICE SUPPLIES	23.32
Total for Check/Tran - 123687:					7,282.60
123688 07/23/2020	CHK	10170	OLYMPIC EQUIPMENT RENTALS	EMRGN VAN D CAR - EXCAVATOR RNTL 7/21/20	272.50
				TOOLS - SHOVEL	25.06
				REFUND HITCH PIN W/CLIP	-3.05
Total for Check/Tran - 123688:					294.51
123689 07/23/2020	CHK	10549	PENINSULA LEGAL SECRETARIAL SER	TRANSCRIPTION SVC 7/7-7/15/2020	336.00
				TRANSCRIPTION SVC 7/7-7/15/2020	84.00
Total for Check/Tran - 123689:					420.00
123690 07/23/2020	CHK	10181	PENINSULA PEST CONTROL	BI-MONTHLY OHA SVC 310 FOUR CRNRS	69.76
				BI-MONTHLY OHA SVC 310 FOUR CRNRS	17.44
				RODENT SVC MO 210 FOUR CRNRS JUN 2020	61.04
				RODENT SVC MO 210 FOUR CRNRS JUN 2020	15.26
				RODENT SVC MO 310 FOUR CRNRS JUL 2020	65.40
				RODENT SVC MO 310 FOUR CRNRS JUL 2020	16.35
Total for Check/Tran - 123690:					245.25
123691 07/23/2020	CHK	10194	PORT TOWNSEND MUFFLER & FABRIC	REPAIR MOWER DECK	32.70
123692 07/23/2020	CHK	10287	PUD-UTILITY PAYMENTS	MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	19.81
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	70.46
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	44.38
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	39.75
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	2,589.42
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	34.31
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	793.28
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	23.43
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	119.90
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	19.51

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Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	755.01
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	272.16
				MULTI LOCATIONS PUMPHSE ELEC - JUL 2020	962.88
Total for Check/Tran - 123692:					5,744.30
123693 07/23/2020	CHK	10203	PURMS JOINT SELF INSURANCE FUND	LIABILITY GENERAL ASSESSMENT 07/15/2020	35,727.98
				LIABILITY GENERAL ASSESSMENT 07/15/2020	8,931.99
Total for Check/Tran - 123693:					44,659.97
123694 07/23/2020	CHK	10249	SPECTRA LABORATORIES-KITSAP LLC	TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER MO JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI QUIMPER JULY-2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
				TESTING: COLI/ECOLI MO JUL 2020	23.00
Total for Check/Tran - 123694:					460.00
123695 07/23/2020	CHK	10824	THE PORT OF PORT TOWNSEND	RENT BILLING AT PORT BLDNG - AUG 2020	1,344.00
				RENT BILLING AT PORT BLDNG - AUG 2020	336.00

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Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
Total for Check/Tran - 123695:					1,680.00
123696 07/23/2020	CHK	10251	UGN - JEFFERSON COUNTY	UNITED GOOD NEIGHBORS EE	15.00
123697 07/23/2020	CHK	10260	WA STATE DEFERRED COMPENSATION	PL DEFERRED COMP ER PL DEFERRED COMP EE	4,650.44 11,784.58
Total for Check/Tran - 123697:					16,435.02
123698 07/23/2020	CHK	10267	WA STATE SUPPORT REGISTRY	PL CHILD SUPPORT EE	899.14
123699 07/23/2020	CHK	10274	WESTBAY AUTO PARTS, INC.	BYWATER BOOSTER - BATTERY & SILICONE COM VEH# 410 - ANTENNA VEH# 108 - PLUG	91.20 9.80 11.84
Total for Check/Tran - 123699:					112.84
123700 07/23/2020	CHK	10502	CAROL WOODLEY	RENT BILLING AT ANNEX - MAY 2020 RENT BILLING AT ANNEX - MAY 2020	1,120.00 280.00
Total for Check/Tran - 123700:					1,400.00
123701 07/23/2020	CHK	10278	WPUDA	MONTHLY DUES - JULY 2020 MONTHLY DUES - JULY 2020	4,812.00 1,203.00
Total for Check/Tran - 123701:					6,015.00
123702 07/23/2020	CHK	9998	RANDY YACKULIC	Credit Balance Refund	100.00
123703 07/23/2020	CHK	10829	KENNETH YINGLING	CDL PHYSICAL 5/12/2020	220.00

Total Payments for Bank Account - 1 :	(81)	764,213.11
Total Voids for Bank Account - 1 :	(1)	803.34
Total for Bank Account - 1 :	(82)	765,016.45
Grand Total for Payments :	(81)	764,213.11
Grand Total for Voids :	(1)	803.34
Grand Total :	(82)	765,016.45

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Accounts Payable Check Register

07/15/2020 To 07/27/2020

Bank Account: 1 - 1ST SECURITY - AP

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
118 07/15/2020	WIRE	10279	BPA-WIRE TRANSFER	PURCHASED POWER MAY 2020	1,091,401.00
				TRANSMISSION MAY 2020	103,387.00
				REGIONAL COORD SVC MAY 2020	1,070.00
				REGIONAL COMP ENFOR MAY 2020	1,338.00
Total for Check/Tran - 118:					1,197,196.00

Total Payments for Bank Account - 1 :	(1)	1,197,196.00
Total Voids for Bank Account - 1 :	(0)	0.00
Total for Bank Account - 1 :	(1)	1,197,196.00
Grand Total for Payments :	(1)	1,197,196.00
Grand Total for Voids :	(0)	0.00
Grand Total :	(1)	1,197,196.00

JEFFERSON COUNTY PUD NO 1

ISSUED PAYROLL CHECKS
PAY DATE: 07/24/2020

<u>Empl</u>	<u>Position</u>	<u>Check #</u>	<u>Date #</u>	<u>Amount</u>
2000	WATER DISTRIBUTION MANAGER II	70765	7/24/2020	1,613.80
2001	WATER DISTRIBUTION MANAGER II	70766	7/24/2020	1,680.46
3032	CUSTOMER SERVICE REP	70767	7/24/2020	1,188.35
2003	WATER TREATMENT PLANT OPERATOR III	70768	7/24/2020	2,955.69
2004	WATER TREATMENT PLANT OPERATOR III - LEAD	70769	7/24/2020	2,390.25
				9,828.55

JEFFERSON COUNTY PUD NO 1

DIRECT DEPOSIT PAYROLL PAY DATE: 07/24/2020
--

Empl	Position	Pay Date	Net Pay
3039	ACCOUNTING TECH 1	7/24/2020	1,217.81
4006	COMMISSIONER DIST 1	7/24/2020	933.18
4004	COMMISSIONER DIST 2	7/24/2020	964.11
4008	COMMISSIONER DIST 3	7/24/2020	1,193.54
3034	COMMUNICATIONS MANAGER	7/24/2020	2,021.20
3002	CUSTOMER SERVICE COORDINATOR	7/24/2020	1,162.07
3020	CUSTOMER SERVICE MANAGER	7/24/2020	2,364.13
3014	CUSTOMER SERVICE PROGRAM SPECIALIST	7/24/2020	1,272.34
3022	CUSTOMER SERVICE REP	7/24/2020	1,294.58
3046	CUSTOMER SERVICE REP	7/24/2020	1,088.30
3048	CUSTOMER SERVICE REP	7/24/2020	1,145.10
1044	ELECTRICAL PRE-APPRENTICE	7/24/2020	3,176.65
3005	EXECUTIVE ASSISTANT/PUBLIC RECORDS OFFICER	7/24/2020	2,255.15
3033	FINANCIAL SERVICES MANAGER	7/24/2020	3,166.56
1046	FLEET/WAREHOUSE HELPER	7/24/2020	2,219.60
1008	FOREMAN LINEMAN	7/24/2020	4,136.12
1012	FOREMAN LINEMAN	7/24/2020	5,757.21
1011	GENERAL MANAGER	7/24/2020	4,727.62
1042	GIS SPECIALIST	7/24/2020	2,242.50
1017	HEAD STOREKEEPER	7/24/2020	2,324.32
3047	HUMAN RESOURCES MANAGER	7/24/2020	2,394.93
3008	INFORMATION TECHNOLOGY MANAGER	7/24/2020	3,204.84
3028	IT SUPPORT TECHNICIAN	7/24/2020	1,752.05
1000	LINEMAN	7/24/2020	3,662.42
1016	LINEMAN	7/24/2020	5,617.93
1028	LINEMAN	7/24/2020	2,269.39
1034	LINEMAN	7/24/2020	2,848.92
1041	LINEMAN	7/24/2020	5,651.55
1018	METER READER	7/24/2020	3,235.11
1043	METER READER	7/24/2020	2,005.06
1047	METER READER	7/24/2020	1,859.16
1026	OPERATIONS ASSISTANT	7/24/2020	1,837.75
3004	RESOURCE MANAGER	7/24/2020	2,422.47
1015	SCADA TECH JOURNEYMAN	7/24/2020	3,053.71
1003	SCADA TECH/APPRENTICE	7/24/2020	3,225.56
1027	SENIOR ENGINEER	7/24/2020	2,892.90
1037	SPECIAL PROJECTS COORDINATOR	7/24/2020	2,971.05
1031	STAKING ENGINEER	7/24/2020	2,364.64
1039	STAKING ENGINEER	7/24/2020	2,000.33
1014	STOREKEEPER	7/24/2020	2,130.54
1033	SUBSTATION TECH	7/24/2020	2,856.02
3013	UTILITY ACCOUNTANT II	7/24/2020	1,534.41
3029	UTILITY ACCOUNTANT II	7/24/2020	1,689.82
3003	UTILITY BILLING CLERK	7/24/2020	1,401.63
3027	UTILITY BILLING CLERK	7/24/2020	1,423.24
3000	UTILITY BILLING COORDINATOR	7/24/2020	1,563.09
2005	WATER DISTRIBUTION MANAGER I	7/24/2020	1,390.91
2002	WATER DISTRIBUTION MANAGER II	7/24/2020	2,309.00
2007	WATER SUPERINTENDENT	7/24/2020	3,196.76
			119,427.28

Jefferson County PUD No. 1
Electric Division
Statement of Operations
As of June 30, 2020

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	21,244,181	20,834,740	20,802,148	2,434,025
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	8,049,346	7,996,373	8,106,846	1,032,901
4. Transmission Expense	1,026,247	954,695	1,117,032	109,748
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	785,631	894,324	1,027,627	190,705
7. Distribution Expense - Maintenance	1,031,139	1,674,335	1,670,829	366,505
8. Consumer Accounts Expense	652,253	673,080	893,030	140,612
9. Customer Service and Informational Expense	21,085	14,688	21,669	3,026
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	1,339,167	1,266,034	1,472,837	224,002
12. Total Operation & Maintenance Expense (2 thru 11)	12,904,868	13,473,529	14,309,870	2,067,499
13. Depreciation & Amortization Expense	2,636,578	2,728,728	2,611,724	459,541
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	1,220,712	1,201,499	1,263,436	140,329
16. Interest on Long-Term Debt	1,398,801	1,349,746	1,350,085	223,887
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	5	0	5	0
19. Other Deductions	248	39	44	0
20. Total Cost of Electric Service (12 thru 19)	18,161,212	18,753,541	19,535,164	2,891,256
21. Patronage Capital & Operating Margins (1 minus 20)	3,082,969	2,081,199	1,266,984	(457,231)
22. Non Operating Margins - Interest	87,018	40,270	35,452	4,559
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	620,671	922,543	819,777	57,708
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	14,601	12,803	0	0
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	3,805,259	3,056,815	2,122,213	(394,964)

Times Interest Earned Ratio (TIER) (Year to Date)	3.72	3.26	2.57
Operating Times Interest Earned Ratio (OTIER) (Year to Date)	3.20	2.54	1.94
Debt Service Coverage Ratio (DSC) (Year to Date)	2.64	2.41	2.99
Operating Debt Service Coverage Ratio (ODSC) (Year to Date)	2.40	2.08	2.57
Rolling 12 Month TIER	2.87	2.40	

Jefferson County PUD No. 1
Electric Division
Balance Sheet
June 30, 2020

PART B. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	175,994,037	29. Memberships	0
2. Construction Work in Progress	7,615,718	30. Patronage Capital	0
3. Total Utility Plant (1+2)	183,609,755	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	64,834,105	32. Operating Margins - Current Year	2,081,200
5. Net Utility Plant (3-4)	118,775,650	33. Non-Operating Margins	975,616
6. Nonutility Property - Net	96,534	34. Other Margins & Equities	26,169,019
7. Investment in Subsidiary Companies	0	35. Total Margins & Equities (29 thru 34)	29,225,835
8. Invest. in Assoc. Org. - Patronage Capital	60,305	36. Long-Term Debt RUS (Net)	98,051,467
9. Invest. in Assoc. Org. - Other - General Funds	1,010	37. Long-Term Debt - Other (Net)	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	38. Total Long-Term Debt (36 + 37)	98,051,467
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	0
12. Other Investments	0	40. Accumulated Operating Provisions	1,740,410
13. Special Funds	47,467	41. Total Other Noncurrent Liabilities (39+40)	1,740,410
14. Total Other Property & Investments (6 thru 13)	205,316	42. Notes Payable	0
15. Cash-General Funds	1,350,478	43. Accounts Payable	3,322,202
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	0
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	5,646,522	46. Current Maturities Long-Term Debt-Economic Dev.	0
19. Notes Receivable - Net	0	47. Current Maturities Capital Leases	0
20. Accounts Receivable - Net Sales of Energy	2,080,114	48. Other Current & Accrued Liabilities	1,470,722
21. Accounts Receivable - Net Other	1,921,636	49. Total Current & Accrued Liabilities (42 thru 48)	4,792,924
22. Renewable Energy Credits	0	50. Deferred Credits	981,937
23. Materials & Supplies - Electric and Other	1,852,877	51. Total Liabilities & Other Credits (35+38+41+49+50)	134,792,573
24. Prepayments	199,293		
25. Other Current & Accrued Assets	2,352,041	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25)	15,402,961	Balance Beginning of Year	0
27. Deferred Debits	408,646	Amounts Received This Year (Net)	415,557
28. Total Assets & Other Debits (5+14+26+27)	134,792,573	TOTAL Contributions-In-Aid-Of-Construction	415,557

Equity Ratio **21.68%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **53.40%**
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Power Requirements
As of June 30, 2020**

PART C. POWER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JUNE CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	17,591	17,548	
	b. KWH Sold			12,572,990
	c. Revenue			1,481,474
2. Residential Sales - Seasonal	a. No. Consumers Served	6	6	
	b. KWH Sold			0
	c. Revenue			0
3. Irrigation Sales	a. No. Consumers Served	2	1	
	b. KWH Sold			2,690
	c. Revenue			239
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,356	2,309	
	b. KWH Sold			4,086,662
	c. Revenue			469,397
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			7,742,032
	c. Revenue			461,654
6. Public Street & Highway Lighting	a. No. Consumers Served	207	207	
	b. KWH Sold			29,485
	c. Revenue			17,612
7. Non Metered Device Authority	a. No. Consumers Served	5	5	
	b. KWH Sold			0
	c. Revenue			75
8. Sales for Resales-RUS Borrowers	a. No. Consumers Served			
	b. KWH Sold			
	c. Revenue			
9. Sales for Resales-Other	a. No. Consumers Served			
	b. KWH Sold			
	c. Revenue			
10. TOTAL No. of Consumers (lines 1a thru 9a)		20,188	20,097	
11. TOTAL KWH Sold (lines 1b thru 9b)				24,433,859
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)				2,430,450
13. Transmission Revenue				0
14. Other Electric Revenue				3,575
15. KWH - Own Use				9,364
16. TOTAL KWH Purchased				24,514,812
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				1,032,901
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				47,240

Electric Division
Comparison 2020 Budget to 2020 Actuals Year to Date Through JUNE

	2020 Budget JUNE YTD	2020 Actuals JUNE YTD	Variance
1. Operating Revenue and Patronage Capital	20,802,148	20,834,740	32,592
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	8,106,846	7,996,373	(110,473)
4. Transmission Expense	1,117,032	954,695	(162,337)
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	1,027,627	894,324	(133,303)
7. Distribution Expense - Maintenance	1,670,829	1,674,335	3,506
8. Consumer Accounts Expense	893,030	673,080	(219,950)
9. Customer Service and Informational Expense	21,669	14,688	(6,981)
10. Sales Expense	0	0	0
11. Administrative and General Expense	1,472,837	1,266,034	(206,803)
12. Total Operation & Maintenance Expense (2 thru 11)	14,309,870	13,473,529	(836,341)
13. Depreciation & Amortization Expense	2,611,724	2,728,728	117,004
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	1,263,436	1,201,499	(61,937)
16. Interest on Long-Term Debt	1,350,085	1,349,746	(339)
17. Interest Charged to Construction (Credit)	0	0	0
18. Interest Expense - Other	5	0	(5)
19. Other Deductions	44	39	(5)
20. Total Cost of Electric Service (12 thru 19)	19,535,164	18,753,541	(781,623)
21. Patronage Capital & Operating Margins (1 minus 20)	1,266,984	2,081,199	814,215
22. Non Operating Margins - Interest	35,452	40,270	4,818
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	819,777	922,543	102,766
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	12,803	12,803
28. Extraordinary Items	0	0	0
29. Patronage Capital or Margins (21 thru 28)	2,122,213	3,056,815	934,602

Jefferson County PUD No. 1
Water Division
Statement of Operations
As of June 30, 2020

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	1,198,026	1,171,321	1,135,679	219,082
2. Power Production Expense	209	268	217	0
3. Cost of Purchased Power	1,924	13,591	59,513	11,801
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	326,171	334,959	574,716	56,793
7. Distribution Expense - Maintenance	189,793	157,566	267,943	26,902
8. Consumer Accounts Expense	57,572	101,441	84,474	21,859
9. Customer Service and Informational Expense	110	110	114	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	327,740	438,293	460,263	79,046
12. Total Operation & Maintenance Expense (2 thru 11)	903,519	1,046,228	1,447,240	196,401
13. Depreciation & Amortization Expense	350,991	344,763	135,857	53,643
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	58,000	56,844	60,030	10,745
16. Interest on Long-Term Debt	136,555	105,267	94,638	4,223
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	0	0	0	0
19. Other Deductions	0	0	0	0
20. Total Cost of Water Service (12 thru 19)	1,449,065	1,553,102	1,737,765	265,012
21. Patronage Capital & Operating Margins (1 minus 20)	(251,039)	(381,781)	(602,086)	(45,930)
22. Non Operating Margins - Interest	104,468	59,190	91,255	3,745
23. Allowance for Funds Used During Construction	0	0	0	0
24. Income (Loss) from Equity Investments	0	0	0	0
25. Non Operating Margins - Other	400,338	391,898	576,071	31,140
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	3,650	3,201	0	0
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	257,417	72,508	65,240	(11,045)

**Jefferson County PUD No. 1
Water Division
Balance Sheet
June 30, 2020**

PART B. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	30,834,742	29. Memberships	0
2. Construction Work in Progress	932,214	30. Patronage Capital	0
3. Total Utility Plant (1+2)	31,766,956	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	12,187,857	32. Operating Margins - Current Year	(381,783)
5. Net Utility Plant (3-4)	19,579,099	33. Non-Operating Margins	454,289
6. Nonutility Property - Net	2,181,601	34. Other Margins & Equities	23,280,752
7. Investment in Subsidiary Companies	0	35. Total Margins & Equities (29 thru 34)	23,353,258
8. Invest. in Assoc. Org. - Patronage Capital	0	36. Long-Term Debt RUS (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	0	37. Long-Term Debt - Other (Net)	5,839,063
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	38. Total Long-Term Debt (36 + 37)	5,839,063
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	0
12. Other Investments	0	40. Accumulated Operating Provisions	0
13. Special Funds	415,999	41. Total Other Noncurrent Liabilities (39+40)	0
14. Total Other Property & Investments (6 thru 13)	2,597,600	42. Notes Payable	1,034,415
15. Cash-General Funds	107,084	43. Accounts Payable	1,557,832
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	1,000
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	8,467,522	46. Current Maturities Long-Term Debt-Economic Dev.	0
19. Notes Receivable - Net	0	47. Current Maturities Capital Leases	0
20. Accounts Receivable - Net Sales of Energy	167,669	48. Other Current & Accrued Liabilities	30,359
21. Accounts Receivable - Net Other	728,330	49. Total Current & Accrued Liabilities (42 thru 48)	2,623,606
22. Renewable Energy Credits	0	50. Deferred Credits	0
23. Materials & Supplies - Electric and Other	18,330	51. Total Liabilities & Other Credits (35+38+41+49+50)	31,815,927
24. Prepayments	0		
25. Other Current & Accrued Assets	150,292	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25)	9,639,227	Balance Beginning of Year	0
27. Deferred Debits	0	Amounts Received This Year (Net)	78,662
28. Total Assets & Other Debits (5+14+26+27)	31,815,926	TOTAL Contributions-In-Aid-Of-Construction	78,662

Equity Ratio **73.40%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **18.38%**
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Water Requirements
As of June 30, 2020**

PART C. WATER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	JUNE CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly Gallons SALES AND REVENUE (d)
1. Unmetered Water Sales	a. No. Consumers Served	15	14	
	b. Gallons Sold			4,600
	c. Revenue			1,330
2. Metered Residential Sales -	a. No. Consumers Served	4,501	4,467	
	b. Gallons Sold			18,231,705
	c. Revenue			168,531
3. Metered Commercial Sales	a. No. Consumers Served	315	315	
	b. Gallons Sold			4,908,896
	c. Revenue			36,499
4. Residential Multi-Family	a. No. Consumers Served	46	46	
	b. Gallons Sold			123,350
	c. Revenue			2,091
5. Metered Bulk Loadings	a. No. Consumers Served	1	1	
	b. Gallons Sold			0
	c. Revenue			29
6. Public Authority	a. No. Consumers Served	5	5	
	b. Gallons Sold			0
	c. Revenue			0
7. Sewer/Drain Field--Residential	a. No. Consumers Served	374	372	
	b. Gallons Sold			0
	c. Revenue			10,096
8. Master Meters	a. No. Consumers Served	23	23	
	b. Gallons Sold			3,588,040
	c. Revenue			0
9. Sales for Resales-Other	a. No. Consumers Served			
	b. Gallons Sold			
	c. Revenue			
10. TOTAL No. of Consumers (lines 1a thru 9a)		5,280	5,243	
11. TOTAL Gallons Sold (lines 1b thru 9b)				26,856,591
12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)				218,577
13. Bulk Water Gallons Sold Revenue				0
14. Other Water Revenue				505
15. Gallons - Own Use				
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				23,910,167
18. Cost of Purchases and Generation				11,801

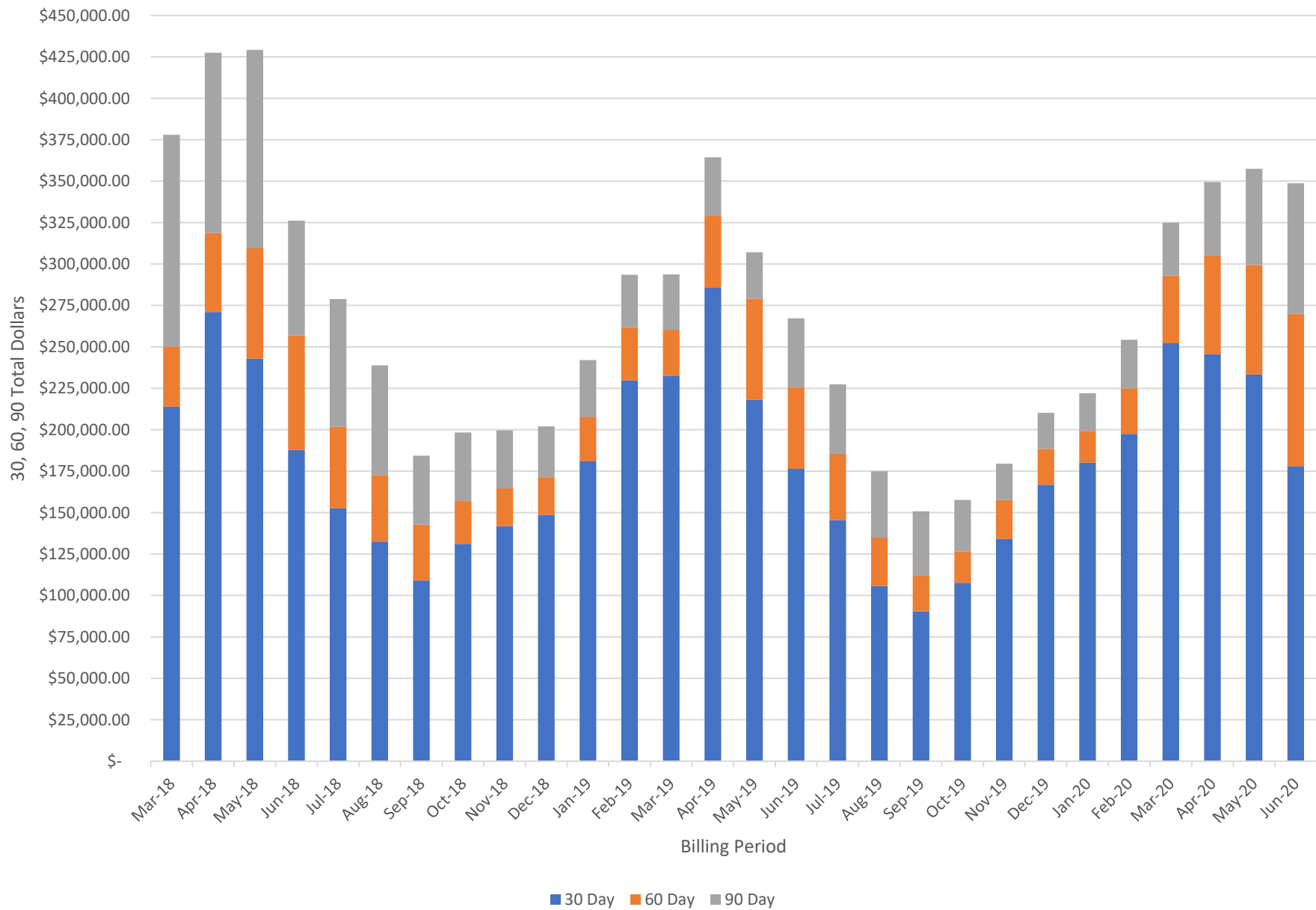
Water Division
Comparison 2020 Budget to 2020 Actuals Year to Date Through JUNE

	2020 Budget JUNE YTD	2020 Actuals JUNE YTD	Variance
1. Operating Revenue and Patronage Capital	1,135,679	1,171,321	35,642
2. Power Production Expense	217	268	51
3. Cost of Purchased Power	59,513	13,591	(45,922)
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	574,716	334,959	(239,757)
7. Distribution Expense - Maintenance	267,943	157,566	(110,377)
8. Consumer Accounts Expense	84,474	101,441	16,967
9. Customer Service and Informational Expense	114	110	(4)
10. Sales Expense	0	0	0
11. Administrative and General Expense	460,263	438,293	(21,970)
12. Total Operation & Maintenance Expense (2 thru 11)	1,447,240	1,046,228	(401,012)
13. Depreciation & Amortization Expense	135,857	344,763	208,906
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	60,030	56,844	(3,186)
16. Interest on Long-Term Debt	94,638	105,267	10,629
17. Interest Charged to Construction (Credit)	0	0	0
18. Interest Expense - Other	0	0	0
19. Other Deductions	0	0	0
20. Total Cost of Water Service (12 thru 19)	1,737,765	1,553,102	(184,663)
21. Patronage Capital & Operating Margins (1 minus 20)	(602,086)	(381,781)	220,305
22. Non Operating Margins - Interest	91,255	59,190	(32,065)
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	576,071	391,898	(184,173)
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	3,201	3,201
28. Extraordinary Items	0	0	0
29. Patronage Capital or Margins (21 thru 28)	65,240	72,508	7,268

**Jefferson County PUD No. 1
Cash and Cash Equivalents
As of June 30, 2020**

<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>	
1 131.11	Operating Depository Account - Bank of America	\$896,892	
1 131.12	Operating Account - Jefferson Co. Treasurer	451,717	
2 131.11	1996 Bond LUD #8 - Jefferson Co. Treasurer	73,061	
2 131.10	1996 Bond LUD #6 - Jefferson Co. Treasurer	18,582	
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	15,119	Restricted
1 135.21	Working Funds - Petty Cash and CSR Drawers	1,850	
2 131.15	2008 Bond LUD #15 - Jefferson Co. Treasurer	156	Restricted
2 135.21	Cash Held in Trust by Property Manager	150	
1 131.16	Payroll Clearing Account - 1st Security Bank	18	
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	10	Restricted
2 131.13	1997 Bond LUD #13 - Jefferson Co. Treasurer	6	Restricted
TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS		\$1,457,561	
1 136.10	Operating Account Related Investment - Jefferson Co. Treasurer	\$5,646,522	
2 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	3,455,820	
2 136.14	LUD #14 Bond Investment - Jefferson Co. Treasurer	2,490,271	Restricted
2 136.17	Tax Revenue Investment Fund - Jefferson Co. Treasurer	1,925,000	
2 136.15	LUD #15 Bond Investment - Jefferson Co. Treasurer	541,656	Restricted
2 136.12	LUD #11 Bond Investment - Jefferson Co. Treasurer	33,050	Restricted
2 136.13	LUD #13 Bond Investment - Jefferson Co. Treasurer	21,725	Restricted
TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS		\$14,114,044	
2 126.51	LUD #11 Water Reserve Investment Fund - Jefferson Co. Treasurer	\$234,683	Restricted
2 126.31	Tri Area Bond Reserve Investment Fund - Jefferson Co. Treasurer	181,183	Restricted
1 128.00	Other Special Funds	47,200	Restricted
1 125.10	RUS Bond Reserve Fund - Jefferson Co. Treasurer	267	
2 126.41	LUD #11 Water Reserve Fund - Jefferson Co. Treasurer	68	Restricted
2 126.21	Tri Area Bond Reserve Fund - Jefferson Co. Treasurer	52	Restricted
2 126.13	LUD #13 Reserve Fund - Jefferson Co. Treasurer	13	Restricted
1 125.11	RUS Bond Reserve Investment Fund - Jefferson Co. Treasurer	0	
TOTAL LINE 13. BALANCE SHEET-RESTRICTED FUNDS		\$463,466	
RESTRICTED CASH BALANCE--JUNE 2020		\$3,565,192	
NON-RESTRICTED CASH BALANCE--JUNE 2020		\$12,469,879	
TOTAL CASH AND CASH EQUIVALENTS IN BANK--JUNE 2020		\$16,035,071	
TOTAL CASH AND CASH EQUIVALENTS IN BANK--MAY 2020		\$17,683,103	
Change in Bank Balance		(\$1,648,032)	

Total Arrears by Billing Period



August 4, 2020

PUD CALENDAR

August 4, 2020, Regular BOC Meeting PER WEBEX, 5:00 PM

August 11, 2020, Special Meeting, 2021 Budget Review 10:00am-12:00pm PER WEBEX

August 18, 2020, Regular BOC Meeting PER WEBEX, FCS on agenda to present in meeting, 5:00 PM

August 25, 2020, Special Meeting, Vol 1 Water and 2021 Budget Review, 10:00 am-12:00 pm per WEBEX



AGENDA REPORT

DATE: August 4, 2020

TO: **BOC Commissioners**

FROM: Kevin Streett/Annette Johnson

RE: PURMS coverage of Alternative medicine

At the last BOC meeting on July 21st, adding coverage of alternative medicine was discussed. Allowing alternative medicine gives employees a choice to handle their health in a more natural way. Listed below is the information from PURMS regarding the language Mason 3 uses as their alternative medicine plan.

ALTERNATIVE MEDICINE:

Covered Benefits: Services provided and billed by a licensed Homeopath, Naturopath, Acupuncturist, Massage therapist, Registered Dietitian services and Certified Nutritionist.

Plan Payment Provisions: After applicable co-payments are paid, the Plan will pay 70% of allowed charges after the deductible is met when a non-preferred provider has delivered the services, or 90% of allowed charges if a preferred provider has delivered the services, up to the following annual maximums:

Acupuncture, massage therapy and/or registered dietitian services or office calls are limited to a combined annual maximum of \$1,000 in paid claims.

Naturopaths and Homeopaths are not subject to an annual maximum.

All of these alternative medicine services may be self-referred.

PURMS information from other PUDs:

Last year they (Mason 3) paid \$9,711 in alternative benefits which works out to \$50.32 per employee per year. Clallam with similar benefits paid \$2,268 which works out to \$12.75 per employee per year.

None of the providers are Board Certified Physicians actually, they are certified in whatever field they are in. To be eligible for benefits they will have to be licensed. Each form of practice will have its own "designation".

Staff recommends using the same coverage as Mason 3 has and to add alternative medicine to the PURMS medical plan.



AGENDA REPORT

DATE: August 4, 2020

TO: **Board of Commissioners**

FROM: Kevin Streett/Joel Paisner/Samantha Harper

RE: Interlocal Agreement- Jeffcom

Kevin Streett, Joel Paisner and Samantha Harper will discuss the Interlocal agreement with Jeffcom in regards to GIS services.

INTERLOCAL AGREEMENT

BETWEEN

THE JEFFERSON COUNTY PUD NO. 1 AND JEFFERSON COMMUNICATIONS 911

This Agreement made and entered into this ____ day of August, 2020, under the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act, between Jefferson County PUD No. 1, hereinafter referred to as "PUD," and the Jefferson Communications 911, an intergovernmental agency, hereinafter referred to as "JeffCom" (referred to as a "Party" or "Parties").

WHEREAS, The PUD and JeffCom are two local governmental agencies operating in Jefferson County, State of Washington, and

WHEREAS, RCW 39.34.080 permits public agencies to contract with one another for the performance of governmental services, and

WHEREAS, the PUD and JeffCom seek to work together, and allow JeffCom to utilize certain personnel employed by the PUD to provide certain services;

NOW, THEREFORE, based upon mutual covenants to be derived the Parties agree as follows:

1. **Purpose.** The purpose of this agreement is for the PUD to provide certain services to JeffCom, as requested in writing.

2. **Services.** The PUD shall provide engineering and GIS services requested by JeffCom, to the extent that the PUD has the labor, equipment, and/or materials available for said services.

Each service request shall be in writing; shall describe the services requested; shall state the timing anticipated for completion; provide the maximum dollar amount of the services; and be signed by an authorized signatory from both Parties.

3. **Compensation.** JeffCom agrees to compensate the PUD at the PUD's actual cost for services rendered including overhead costs at its current rate in use, reimburse the PUD for any necessary materials purchased to complete the services, and include any costs required for professional insurance coverage necessary for GIS and engineering services.

4. **Supervision.** Employees of the PUD working with JeffCom shall receive general project direction from JeffComm in order to accomplish the service requested but shall remain employees of the PUD for all purposes.

5. **Hold Harmless and Indemnification.** Each Party shall hold the other harmless, indemnify and defend the other, its commissioners, officers, officials, employees and agents, from and against any and all claims, actions, suits, liability, loss, expenses, damages, and judgments of any nature whatsoever, including, but not limited to, reasonable costs and attorneys' fees in defense thereof, for injury, sickness, disability or death to persons or Interlocal Agreement for Use of Information Technology Remote Storage

damage to property or business, caused by or arising out of the performance of this contract, its employees, agents, or subcontractors or anyone for whose acts any of them may be liable, except for injuries and damages caused by the sole negligence of either Party.

It is further specifically and expressly understood that the indemnification provided herein constitutes each Party's waiver of immunity under Industrial Insurance, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated by the Parties. The provisions of this Section shall survive the expiration or termination of this Contract.

6. Insurance. The Parties shall each shall maintain their own insurance and/or self-insurance for its liabilities arising out of its activities associated with this Agreement as they deem reasonably appropriate and prudent. The maintenance of, or lack thereof of insurance and/or self-insurance shall not limit the liability of the indemnifying part to the indemnified Party(s). Because the PUD will be providing certain engineering services, JeffCom agrees to provide any necessary errors and omissions insurance coverage for engineering work performed by the PUD for JeffCom.

7. Future Support. No Party to this Agreement makes any commitment to future support and assumes no obligation for future support of any activity contracted for herein, except as may be expressly set forth in this Agreement.

8. Compliance with Laws. Each Party hereto, in its performance of this Agreement, agrees to comply with all applicable local, State, and Federal laws and ordinances.

9. Relationship of the Parties. No agent, employee or representative of any Party shall be deemed to be an agent, employee or representative of any other Party for any purpose, and the employees of one Party are not entitled to any of the benefits any other Party provides to its employees.

10. Agreement Not For Benefit of Third Parties. This Agreement is entered into solely for the benefit of the Parties hereto and vests no rights in, or is it enforceable by, any third parties.

11. Dispute Resolution. In the event any dispute should occur under this agreement or related to the performance of any person or equipment, the dispute shall be referred to the General Manager of the PUD and the Executive Director of JeffCom for resolution. If not resolved within (30) days of referral, either Party may pursue such legal actions as it may have available to use. Venue of any lawsuit shall be in Jefferson County, Washington.

12. Waiver. A failure by any Party to exercise its rights under this Agreement shall not preclude that Party from subsequent exercise of such rights and shall not constitute a waiver of any other rights under this Agreement.

13. Duration and Termination. This Agreement shall commence and be effective upon execution and remain in full force and effect until terminated by agreement of the Parties, or by

written notice of termination given by one Party to the other Party at least thirty (30) days prior to the date of such termination.

14. Severability. If any provision of this Agreement or any provision of any document incorporated by reference shall be held invalid, such invalidity shall not affect the other provisions of this Agreement which can be given effect without the invalid provision, if such remainder conforms to the requirements of applicable law and the fundamental purpose of this agreement, and to this end the provisions of this Agreement are declared to be severable.

15. Entire Agreement – Modification. The written provisions and terms of this Agreement supersede all prior written and verbal agreements and/or statements by any representative of the Parties, and those statements shall not be construed as forming a part of or altering in any manner this Agreement. This Agreement shall contain the entire Agreement between the Parties unless modified in writing and signed by authorized representatives of the Parties.

16. Filing. Pursuant to RCW 39.34.040, this Agreement shall be posted on the PUD and JeffCom websites and/or filed with the County Auditor.

In Witness Whereof, the parties have executed this Agreement this ____ day of _____, 2020.

JEFFERSON COUNTY PUD NO. 1

JEFFERSON COMMUNICATIONS 911

Kevin Streett, General Manager

Ted Krysinski, Executive Director



AGENDA REPORT

DATE: August 4, 2020

TO: **Board of Commissioners**

FROM: Kevin Streett/Joel Paisner/Mike Bailey

RE: Tax Authority Funds usage

Kevin Streett, Joel Paisner and Mike Bailey will discuss the Tax Authority funds and what they are allowed to be used for and how to move forward with Reserves.

280 P.3d 491 (Wash.App. Div. 2 2012)

169 Wn.App. 173

Ted SHOULBERG and Charles Haniford, individually and on behalf of the class of all persons similarly situated, Appellant,

v.

PUBLIC UTILITY DISTRICT NO. 1 OF JEFFERSON COUNTY, a Washington public utility district, Respondent.

No. 41545-3-II.

Court of Appeals of Washington, Division 2.

June 29, 2012

[Copyrighted Material Omitted]

David Alan Bricklin, Bricklin & Newman, LLP, Claudia Macintosh Newman, Bricklin & Newman, LLP, Seattle, WA, for Appellant.

Donald Stewart Cohen, James Edward Horne, Gordon Thomas Honeywell et al., Seattle, WA, for Respondent.

PENOYAR, J.

[169 Wn.App. 175] ¶ 1 Ted Shoulberg and Charles Haniford brought a class action suit on behalf of themselves and others similarly situated (collectively, Owners) challenging a tax levied by the Jefferson County Public Utility District Number 1 (District). The Owners appeal the trial court's order granting the District's summary judgment motion and denying the Owners' summary judgment motion. The Owners argue that the expenditures the District made constitute "provision of a water utility" and, therefore, duplicate the City of Port Townsend's (City) water utility operations, in violation of RCW 54.04.030. The District contends it may levy taxes on City residents to pay for other expenses, such as regional water planning. The District also argues that the Owners failed to comply with procedural requirements before bringing their action and that the doctrine of laches bars their action. We hold that the District's tax levy did not violate RCW 54.04.030. We affirm.

FACTS

¶ 2 The District is a county-wide public utility district that includes the City. The District provides water and sewer services to residents living outside the City. The City meanwhile operates its own water and sewer utilities. The District is developing electrical and telecommunication utilities in its entire service area, including the City's residents. The City does not provide electrical or telecommunication utilities. In 1996, the District levied an annual tax on all real estate within the District, including within the City.

¶ 3 The District divides its operating budget into two funds. The utility fund, 82 percent of the District's budget, [169 Wn.App. 176] is funded by utility customer fees. The general fund is funded almost exclusively by the District's property tax. The District uses the general fund to pay for

watershed planning functions; community involvement and education; general and administrative costs, such as a percentage of the insurance cost, utilities, and accounting services; percentages of personnel and benefit costs; and expenses related to water and sewer studies.

¶ 4 In 2005, the District purchased property including Peterson Lake. It acquired no water rights with the purchase. The District uses the general fund to maintain and secure Peterson Lake.

¶ 5 The Owners each own property in the City. The Owners brought a class action suit against the District to obtain a declaratory judgment and injunctive relief, declaring that the District's tax levy violates RCW 54.04.030. The Owners also sought reimbursement of back taxes paid. But no party paid taxes under protest as RCW 84.68.020 provides or filed a claim for refund as RCW 84.69.130 requires. The purported class includes those persons who own real property in the City.

¶ 6 The Owners moved for summary judgment, contending that RCW 54.04.030 prohibits the District from using tax revenue generated from property inside the City to support any of the District's utilities that the City duplicates. The District also moved for summary judgment, contending that the tax revenue is not used to support its utility service.

¶ 7 The trial court granted the District's summary judgment motion and denied the Owners' motion. The Owners appeal.

ANALYSIS

¶ 8 For the Owners to succeed here, they would have to demonstrate that some of the funds raised by the tax are used for " any utility, or part thereof, of like character to [the [169 Wn.App. 177] City's] utility." RCW 54.04.030. Thus, the nub of this case is whether the Owners produced evidence showing that the District's tax-funded activities duplicate the City's utility activities. In pursuing this inquiry, we must give a narrow reading to the concept of a " utility ... of like character" because it is part of a proviso. We conclude that the

Page 494

Owners have failed to establish such a question of fact.

I. RCW 54.04.030

A. Standard of Review

¶ 9 We review a trial court's summary judgment decision de novo, performing the same inquiry as the trial court. *Bostain v. Food Express, Inc.*, 159 Wash.2d 700, 708, 153 P.3d 846 (2007); *Jones v. Allstate Ins. Co.*, 146 Wash.2d 291, 300, 45 P.3d 1068 (2002). Summary judgment is proper if " the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." CR 56(c). We view all facts in the light most favorable to the nonmoving party. *Jones*, 146 Wash.2d at 300, 45 P.3d 1068. Summary judgment is proper only if reasonable persons could reach but one conclusion from the evidence presented. *Bostain*, 159 Wash.2d at 708, 153 P.3d 846. The moving party bears the initial burden to show the absence of a material factual issue. *Young v. Key Pharms., Inc.*, 112 Wash.2d 216, 225, 770 P.2d 182 (1989). The nonmoving party cannot merely claim contrary facts and may not rely on speculation, argumentative assertions that unresolved factual issues remain, or on affidavits considered at face value.^[1] *Meyer v. Univ. of Wash.*, 105 Wash.2d 847, 852, 719 P.2d 98 (1986).

[169 Wn.App. 178] B. The Statute and Its Interpretation

¶ 10 A tax statute must be construed as a whole to ascertain the legislative intent. *Grp. Health Coop. of Puget Sound, Inc. v. Dep't of Revenue*, 106 Wash.2d 391, 401, 722 P.2d 787 (1986).

¶ 11 RCW 54.04.030, titled "Restrictions on invading other municipalities," states:

Chapter 1, Laws of 1931, shall not be deemed or construed to repeal or affect any existing act, or any part thereof, relating to the construction, operation and maintenance of public utilities by irrigation or water-sewer districts or other municipal corporations, but shall be supplemental thereto and concurrent therewith. No public utility district created hereunder shall include therein any municipal corporation, or any part thereof, where such municipal corporation already owns or operates all the utilities herein authorized: PROVIDED, that in case it does not own or operate all such utilities it may be included within such public utility district for the purpose of establishing or operating therein such utilities as it does not own or operate: PROVIDED, FURTHER, *That no property situated within any irrigation or water-sewer districts or other municipal corporations shall ever be taxed or assessed to pay for any utility, or part thereof, of like character to any utility, owned or operated by such irrigation or water districts or other municipal corporations.*

(Emphasis added). We must determine whether the statute permits the tax at issue here.

¶ 12 Public utility districts are municipal corporations. RCW 54.04.020; *Sundquist Homes, Inc. v. Snohomish County Pub. Util. Dist. No. 1*, 140 Wash.2d 403, 410, 997 P.2d 915 (2000). "Municipal authorities cannot exercise powers except those expressly granted, or those necessarily implied from granted powers." *Sundquist Homes, Inc.*, 140 Wash.2d at 410, 997 P.2d 915 (quoting [169 Wn.App. 179] *Pac. First Fed. Sav. & Loan Ass'n v. Pierce County*, 27 Wash.2d 347, 353, 178 P.2d 351 (1947)). And "[i]f there is a doubt as to whether the power is granted, it must be denied." *Port of Seattle v. State Utils. & Transp. Comm'n*, 92 Wash.2d 789, 795, 597 P.2d 383 (1979).

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¶ 13 Laws of 1931, chapter 1 was passed as an initiative. See *State ex rel. Pub. Util. Dist. No. 1 of Skagit County v. Wylie*, 28 Wash.2d 113, 128, 182 P.2d 706 (1947). Rules of statutory construction similarly apply when we construe a statute enacted by the initiative process. *Roe v. TeleTech Customer Care Mgmt., LLC*, 171 Wash.2d 736, 746, 257 P.3d 586 (2011). In such situations, we must determine the intent of the voters who enacted the measure. *Roe*, 171 Wash.2d at 746, 257 P.3d 586. We focus on the statutory language " 'as the average informed voter voting on the initiative would read it.' " *Roe*, 171 Wash.2d at 746, 257 P.3d 586 (quoting *Amalgamated Transit Union Local 587 v. State*, 142 Wash.2d 183, 205, 11 P.3d 762 (2001)). If the voters' intent is clear, we need not look further. *Amalgamated Transit Union Local 587*, 142 Wash.2d at 205, 11 P.3d 762 ("Where the language of an initiative enactment is 'plain, unambiguous, and well understood according to its natural and ordinary sense and meaning, the enactment is not subject to judicial interpretation.' ") (quoting *State v. Thorne*, 129 Wash.2d 736, 762-63, 921 P.2d 514 (1996)). An ambiguity exists if statutory language is subject to more than one reasonable interpretation. *Roe*, 171 Wash.2d at 746-47, 257 P.3d 586.

¶ 14 In the context of providing electricity and related services, a public utility district's powers are liberally construed. LAWS OF 1931, ch. 1, § 11; *Sundquist Homes, Inc.*, 140 Wash.2d at 410, 997 P.2d 915. Liberally construing a statute requires that any exceptions be narrowly confined. *Pub. Util.*

Dist. No. 1 of Clark County v. Pub. Emp't Relations Comm'n, 110 Wash.2d 114, 119, 750 P.2d 1240 (1988); *Nucleonics Alliance, Local 1-369 v. Wash. Pub. Power Supply Sys.*, 101 Wash.2d 24, 29, 677 P.2d 108 (1984) (" A policy requiring liberal construction is a command that the coverage of an act's provisions be liberally construed and [169 Wn.App. 180] that its exceptions be narrowly confined"). Provisos operate as limitations on or exceptions to the general terms of the statute to which they are appended and, as such, generally, should be strictly construed with any doubt to be resolved in favor of the general provisions, rather than the exceptions. *State v. Wright*, 84 Wash.2d 645, 652, 529 P.2d 453 (1974).

¶ 15 We now turn to the proviso in RCW 54.04.030 limiting when a public utility district may tax property and analyze whether it precludes taxing the Owners for the Peterson Lake activities. We hold that it does not because, when applying a narrow construction to the proviso, the Peterson Lake activities do not duplicate the City's water utility activity.

C. Application of RCW 54.04.030

¶ 16 Under RCW 54.04.030, a public utility district may not tax the property within another municipal corporation to provide a certain utility service if that other corporation owns and operates the same utility. As our Supreme Court explained in *Public Utility District Number 1 v. Superior Court in and for Whatcom County*:

From this section, it clearly appears that it is not the intent of the law that a utility district may, within the boundary of a municipal corporation, duplicate utilities already owned or operated by the municipality, and assess the property within the boundaries of such municipal corporation for such duplication. The territory embraced within the limits of the cities may be included within the utility district, because the cities do not own or operate all of the utilities contemplated by Laws of 1931, chapter 1, but their property cannot be taxed to construct, purchase or support public utility district utilities already owned or operated by the cities.

199 Wash. 146, 158-59, 90 P.2d 737 (1939). But our Supreme Court also suggested that a public utility district providing several services can tax properties within another municipal corporation for those services that the municipality does not provide, as long as the public utility district segregates [169 Wn.App. 181] the revenue obtained from that tax in its budget and does not spend that revenue on duplicative utility services. *Whatcom County*, 199 Wash. at 158-59, 90 P.2d 737.

¶ 17 The Owners argue that the purchase and maintenance costs for Peterson Lake mimic the City's water utility activity. But under a narrow construction of " a utility ... of like character," not every action the District takes that relates tangentially to the District's water utility duplicates that utility.

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If the District provided water from the lake to its water customers, the Owners would have a persuasive argument. Under a narrow reading of the phrase " water utility," however, the lake's aquifer-protecting functions do not make it part of the District's water utility that duplicates any City utility function. Similarly, watershed planning and conservation activities do not fall within a narrow definition of a water utility. Finally, costs related to studies for potential future sewer systems and for onsite sewage disposal system inspections do not constitute provision of a utility service; the Owners therefore fail to show that those expenditures duplicate any City sewer utility functions.

¶ 18 RCW 54.04.030 sought to prevent a taxpayer from paying twice for the same utility services, and we conclude that is not happening here. RCW 54.04.030 restricts none of the District's

activities funded by the tax. We affirm the trial court's grant of summary judgment to the District.^[2]

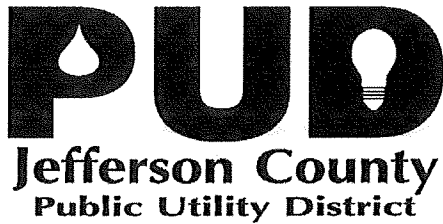
¶ 19 Affirmed.

We concur: HUNT, J., and JOHANSON, A.C.J.

Notes:

^[1] The Owners argue that the trial court's findings and conclusions are superfluous given our de novo review. We agree. See *Hubbard v. Spokane County*, 146 Wash.2d 699, 706 n. 14, 50 P.3d 602 (2002) (" Although the trial court entered findings of fact, because summary judgment motions are reviewed de novo, these findings are superfluous and need not be considered."). But we will consider whether those facts were uncontroverted or conceded at summary judgment. See *Duckworth v. City of Bonney Lake*, 91 Wash.2d 19, 22, 586 P.2d 860 (1978) (" [O]ur review must be limited to considering only the uncontroverted facts developed by the pleadings, or by factual concessions made in the City's brief.").

^[2] Because we hold that the Owners' claims fail, we do not address the District's arguments that the Owners are procedurally barred from seeking a refund and that the laches doctrine applies.



Board of Commissioners

Barney Burke, District 1

Ken Collins, District 2

Wayne G. King, District 3

August 27, 2015

James G. Parker, Manager

MEMO FOR BOC

SUBJECT: Draft BOC 2016 Budget

1. The purpose of this memo is to provide the Board of Commissioners with the draft 2016 budget and the understanding and assumptions that we are using to develop it.
2. Facts.
 - a. RCW 54.16.080 prescripts PUD Budget requirements as a result of collecting property taxes (see enclosure 1). Must be on file 1st Monday in September.
 - b. PUD had a Cost of Service Study and a Rate Study done by EES (note data was estimated, with limited historical information)
 - c. PUD will implement NISC billing on the 9th of November 2015; as result no water, sewer, or electrical rates and charges will changed until next year.
 - d. PUD has started to NISC for accounting starting in Dec 2014. However, we do not have the NISC billing tied to accounting until Nov 2015.
3. Assumptions:
 - a. PUD BOC goal is to continue to reduce funds collected from property taxes.
 - b. PUD BOC Recommended Reserves total (12.75 Million):
 - PUD BOC cash reserves goal for the General Fund (Taxes): ½ year revenue (250,000 dollars) (note GF can be used to supplement electrical fund)
 - PUD BOC cash Reserves goal for the water and sewer follows previous PUD policy and DOH guidance (\$2.5 million):
 - PUD BOC Reserves goal for electrical side of business:
 - 3 highest months expenses (from Pacific PUD) - 10 million
 - c. PUD BOC will use EES estimated revenues, based on low consumption year similar to 2014 – 2015. This correlates to current trend (30,781,403 dollars).
4. Discussion.
 - a. Attached is a draft PUD Budget for 2016. It is rough and will be refined as we get information – Strategic plan; Board input. Better financial numbers. With the start-up of NISC and better history the following year will be much more accurate. This year I am going with a cash budget, similar to EES study, so depreciation will not be included. Depreciation is a factor for our reports to RUS and will need to be added back in to determine TIER.

b. The Budget has three divisions.

i. The General Fund which is from the PUDs the property tax authority.

1. It cannot be used for water and sewer operations, but can for electrical and probably telecom.
2. This year I recommend we have all commissioner related expenses, Peterson Lake, membership dues, PUD communications budget, and state auditor expenses in it. I tried to get Resource Manager into it, but not enough money to fund.
3. **Note the recommended amount to collect is a reduction from last year, which was less than the two year prior years.**

ii. The Water and Sewer Utility Fund

1. This is fairly stable, and we have revenue projections down fairly well, the major change is percent of PUD overhead as result of power, as the PUD admin goes up so does the water's share of it.
2. **Will raise rates 1st of 2016 to complete resolution 2007-014, which was the 6 year water/sewer rate resolution, probably question as to whether we should raise the Kala Point Septic systems, as part of the increase septic rates.**
3. Couple of major projects will be completed this year: Sparling well and Kala Point inter-tie. Both paid through loans and grants. Major project next year will be the LUD#3 booster pump at around 50,000 dollars.
4. To keep costs down a position is listed but will not be funded.
5. Smaller projects for next year could include snow creek and air port pump house upgrades, possible Quilcene project, Port Ludlow water and sewer.

iii. Electrical Utility

1. Revenues were estimated from totals from last year and part of this year. Because the rate is so tied to consumption it is difficult to forecast – could vary by 2 to 4 million in a year.
2. Expenses (note water/power division of general and O & M):
 - a. BPA costs are from BPA new rate schedule (includes a FERC charge).
 - b. Taxes. Both privilege and B&O. This is based on total electrical sales.
 - c. City of PT taxes, we have to collect and pay taxes to City for electrical utility at 6 percent.
 - d. RUS loan. We are now paying about 5.8 Million a year.
 - e. Pay-roll. This is largest increase as we are hiring more and more, and COLA continues to go up. **Estimate at 3%**. This is on a separate work sheet and will be used as authorization to provide for pay rate increases or new hires.
 - f. O & M. Water and Electric from respective sections
 - g. Admin. NISC will replace a lot of our current separate vendors, but will cost more, much more powerful. Also included is L & G costs, was in operations last year.
 - h. Projects. See 4 year work plan.

c. Discussion on Budget. You can see that if we just had operational expenses that the Water and Tax revenues would allow us breakeven for the year. However, that does not include the electrical capital plan, which is over 4,000,000 dollars. This is where the board needs to make some decisions to either increase revenues, decrease expenses, or use reserves to fund the electrical capital budget.

5. Process from here
 - a. Draft Budget, attached, on file at PUD
 - b. Budget workshops with Board – 15 September and if needed again later in 29th of September (will be busy with the NISC conversion going on, and State Audit).
 - c. First Monday in October Budget Hearing -
 - d. Possible further workshop based on hearing.
 - e. Further Budget workshops and hearings as needed.
 - f. November – regular meeting – Approved Budget for 2016
 - g. Water/sewer rate change January 2016.
 - h. Possible electrical rate changes – neutral January 2016; to customers charges in the summer of 2016. (1 to 2 percent on to base) – hearings in March

6. Recommendations.
 - a. PUD lower the tax collections again this year in recognition of the Boards goal to end the PUD tax collection.
 - b. PUD raise water and sewer IAW resolution 2007-013 (note kala point)
 - c. PUD start charging late charge of 7.50 in January 2016
 - d. PUD raise base charge by 2.00 dollars late Spring 2016 – will still be below PSE; but will generate another 400,000 a year in revenue.
 - e. PUD BOC review Personnel needs and determine staffing
 - f. PUD BOC review Capital Projects and consider delaying projects until we get better handle on revenues
 - g. PUD BOC identifies any projects they may want to add that are not in budget. Note, this budget has little extra in it and until NISC is running for a few months, it will be difficult to gauge all the impacts of the new billing system.

7. POC for this memo is the undersigned

James G. Parker, PE
Manager

Enclosures

1. RCW 54.16.08
2. PUD Draft Budget – Revenue and Costs
3. PUD Personnel Worksheets
4. PUD Electrical Work Sheets
5. PUD Admin/Billing Work Sheets

RCW 54.16.080

Levy and collection of taxes — Tax anticipation warrants.

A district may raise revenue by the levy of an annual tax on all taxable property within the district, not exceeding forty-five cents per thousand dollars of assessed value in any one year, exclusive of interest and redemption for general obligation bonds. The commission shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file it in its records, on or before the first Monday in September. Notice of the filing of the proposed budget and the date and place of hearing thereon shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in the county. On the first Monday in October, the commission shall hold a public hearing on the proposed budget at which any taxpayer may appear and be heard against the whole or any part thereof. Upon the conclusion of the hearing, the commission shall, by resolution, adopt the budget as finally determined, and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper officer of the county in which the district is located in the same manner as provided for the certification and collection of port district taxes. The commission may, prior to the receipt of taxes raised by levy, borrow money or issue warrants of the district in anticipation of the revenue to be derived from the levy or taxes for district purposes, and the warrants shall be redeemed from the first money available from such taxes. The warrants shall not exceed the anticipated revenue of one year, and shall bear interest at a rate determined by the commission

PUD 2016 Draft Budget

Assumptions

- 1 Revenues based on EES Cost of Service Study for low consumption
- 2 PUD will not change rates prior to end of year
- 3 PUD staffing will continue to increase in 2016 (possible 6 new positions)
- 4 PUD will maintain Board Recommended Reserve Levels.
- 5 PUD BOC will be reviewing and adjusting in September/ October 2015

**PUD 2016 DRAFT BUDGET
Revenues - projected for 2016 based on warm temperatures**

	2014	2015	2016	delta	
Tax Revenues					
Real Property taxes	\$555,000	\$530,000	\$505,000	-\$25,000	decrease by 25,000 dollars
Timber Tax	\$22,000	\$20,000	\$15,000	-\$5,000	
Interfund Loan Payments					
Interest income					
Miscellaneous Revenues					
Operating Revenues					
Water Utility sales and service fees	\$1,883,556.00	\$1,961,506	\$2,044,105	\$82,599	Rates change in 2016
Water Other charges for services	\$23,100.00	\$32,473	\$52,473	\$20,000	resolution 2007-013
Water Other operating revenues				\$0	
Elec. Utility sales and service fees	\$32,625,105	\$32,625,105	\$30,781,403	-\$1,843,702	EES numbers - low consumption
Elec Other charges for services	\$0	\$0	\$150,000	\$150,000	Pole attach, admin
Elec Other operating revenues	\$0	\$100,000	\$60,000	-\$40,000	aid of construction
BPA conservation Funds					
Total PUD revenues	\$35,108,761	\$35,269,084	\$33,607,981	-\$1,661,103	

ENCL 2 (Draft Budget)

Expenses Calculated based on cash					delta
	2014	2015	2016		
Expenses					
General Fund					
Wages	\$79,920	\$117,180	\$117,180		\$0 Note PUD BOC Commissioner Wages, Plus estimated 6 meetings per month
Employee taxes and benefits	\$24,853	\$61,000	\$53,708		-\$7,292 Note: includes per diem and travel estimated at 3400/year/commissioner
County IT Services	\$84,000	\$0	\$0		\$0 No longer contracted with County
State Auditor	\$20,000	\$30,000	\$29,100		-\$900 annual audit
Communications - Phones, network	\$52,298	\$5,000	\$25,000		\$20,000 PUD communications budget - fair/paper/etc
Debt Service	\$81,818	\$175,000	\$175,000		\$0 Peterson Lake principle and interest
capital outlay - computer equipment	\$41,000	\$0	\$0		\$0 moved to under A & G
Telecom system expansion	\$0	\$32,000	\$0		-\$32,000 Extension of Fiber to support Jefferson County fiber build out
PUD Dues, Memberships	\$0	\$129,820	\$115,000		-\$14,820 PUDA, PCC, clearing up, NWPPA, NWPWA
New Building start up expenses			\$5,012		\$5,012 Architect
total operating expenses	\$383,889	\$550,000	\$520,000		-\$35,012
Water & Sewer					
Purchased Water	\$16,000.00	\$16,000	\$8,000		-\$8,000 Last year of purchase water from city
Operations	\$1,031,150.00	\$450,000	\$428,578		-\$21,422 5 FTE
Maintenance	\$142,050.00	\$360,000	\$275,000		-\$85,000 O & M, chemicals, elect, training, vehicle
Customer accounts	\$61,636.00	\$118,853	\$110,250		-\$8,603 2 FTE
Customer service, informaton, advertising	\$29,210.00	\$130,000	\$193,573		\$63,573 Share of NISC, Admin
Administrative & general	\$85,807.00	\$107,184	\$124,195		\$17,011 1 FTE
Maintenance of general Plant	\$0.00	\$60,000	\$150,000		\$90,000 LUD#3 BP; Pump house repair
Depreciation	\$580,000.00	\$580,000	\$0		-\$580,000 going to cash basis
Taxes other than income	\$84,000.00	\$94,545	\$102,818		\$8,273
Interest and principle on long term debt			\$451,796		Water/sewer revenue based debt
total operating expenses	\$2,029,853.00	\$1,916,582	\$1,844,210		-\$524,168.05
Electrical					
Purchased Power	\$13,039,697	\$15,187,500	\$14,185,681		-\$1,001,819 power and transmission
Transmission Expense	\$1,303,970		\$1,552,428		\$1,552,428
Distribution Expense - Ops	\$2,050,300	\$2,662,021	\$2,791,962		\$129,941 electrical personnel salary and benefits
Distribution Expense - Maintenance	\$978,028	\$2,345,445	\$2,003,899		-\$341,546 materials, contractors, equipment, school
Customer accounts Expense	\$759,545	\$800,000	\$538,278		-\$261,722 9 FTE
Customer service, informaton, advertising	\$40,000		\$945,094		\$945,094 1/g; NISC, legal, admin
Administrative & general	\$1,344,132	\$1,100,000	\$612,844		-\$487,156 5 FTE
Maintenance of general Plant			\$0		\$0
Depreciation & amortization Expense	\$4,300,000	\$4,300,000			-\$4,300,000 Using cash basis for 2016
Taxes other than income	\$1,912,707	\$2,103,500	\$1,895,855		-\$207,645
City of PT Tax	\$640,000	\$640,000	\$640,000		\$0
Interest on Long-Term Debt	\$2,986,760	\$2,986,760	\$2,986,760		\$0 principle will be about 2.2 million
Principle on long-Term Debt			\$3,000,000		RUS principle
interest expense other			\$0		\$0
Total cost of Electric Service	\$29,355,139	\$32,125,227	\$31,152,801		
Total operating expenses	\$31,768,881	\$34,591,809	\$33,517,011		
Revenues in Excess of Operational Expenditur	\$3,339,880	\$677,275	\$90,969		
Projected capital improvement Plan		\$3,892,000	\$4,757,000		\$865,000

Enclosure 3 (Personnel Worksheets for Budget 2016)

1. This enclosure includes 3 worksheets:

a. Assumptions – lot this lists new employees, perhaps 600,000 more next year and this is with most starting $\frac{1}{2}$ through year.

b. Summary Sheet – breaks down the personnel wages, Salaries and benefits by Fund.

c. Worksheet – details of personnel Costs.

2. Personnel is one of our largest expenses and as result we have attempted to keep to bare bone. But as we do more and more we have to increase size of staff.

Public Utility District NO. 1 of Jefferson County Assumptions

	A	B	C	D	E	F	G	H	I
1	CPI						Market adjustments		
2	Salary Adjustments		100.0%	Based on CPI (as published by DOL)					Paid hours in 2016
3	NW Laborer's COLA -100% of Sea-Tac-Brem CPI-U, July to June					2.0%	0.0%	2080	
4	IBEW COLA - 100% of Sea-Tac-Brem CPI-W, March to March					2.0%	0.0%	2080	
5	Exempt Cola-3%					3.0%	0.0%	2080	
6									
7	Retirement								
8	PERS %	1st half year	11.80%	2st half year	11.80%	11.80%	average 2 rates		
9	FICA %					6.20%			
10	Medicare %					1.45%			
11									
12	Medical Insurance Escalators						VEBA		
13	Laborer's Medical					2.00%			
14	IBEW Medical					2.00%			
15	Medical IEBW					1200.00	25.00	1225.00	
16	Medical Local Labor					618.00	25.00	643.00	
17	Medical labor exempt					891.00	25.00	916.00	
18									
19	L&I Rates					2014 rates		2015	
20	5305 Administration					0.18050	/hour	0.18050	
21	5305 Elected officials - opted out for coverage								
22	1301 Electrical workers					1.08980	/hour	1.08980	
23	1507 Water workers					1.20320	/hour	1.20320	
24									
25	Deferred Compensation Maximum								
26	Group ? (% of annual base salary)					0.00%			
27									
28	Step increases budgeted for 2014:								
29									
30	Following are positions that are not currently filled but can or will be								
31									
32									
33		Fill 2016		2016 Salary and Benefits					
34									
35	Admin Asst	No							
36	Accountant	Yes	beginning	\$105,373					
37	CSR Manager	No							
38									
39	Water Distribution Manager	No							
40									
41	Electrical Admin Assit	Yes	beginning	\$87,893					
42	sub station	Yes	Mid year	\$102,991					
43	General Foreman	Yes	Mid year	\$112,113					
44	Groundman	Yes	late next yea	\$36,040					
45	Engineer PE	Yes	Mid year	\$81,424					
46	Staking Engineer	Yes	Mid year	\$57,434					
47									
48	Total New	7		\$583,268					
49									
50									

Encl 3

