

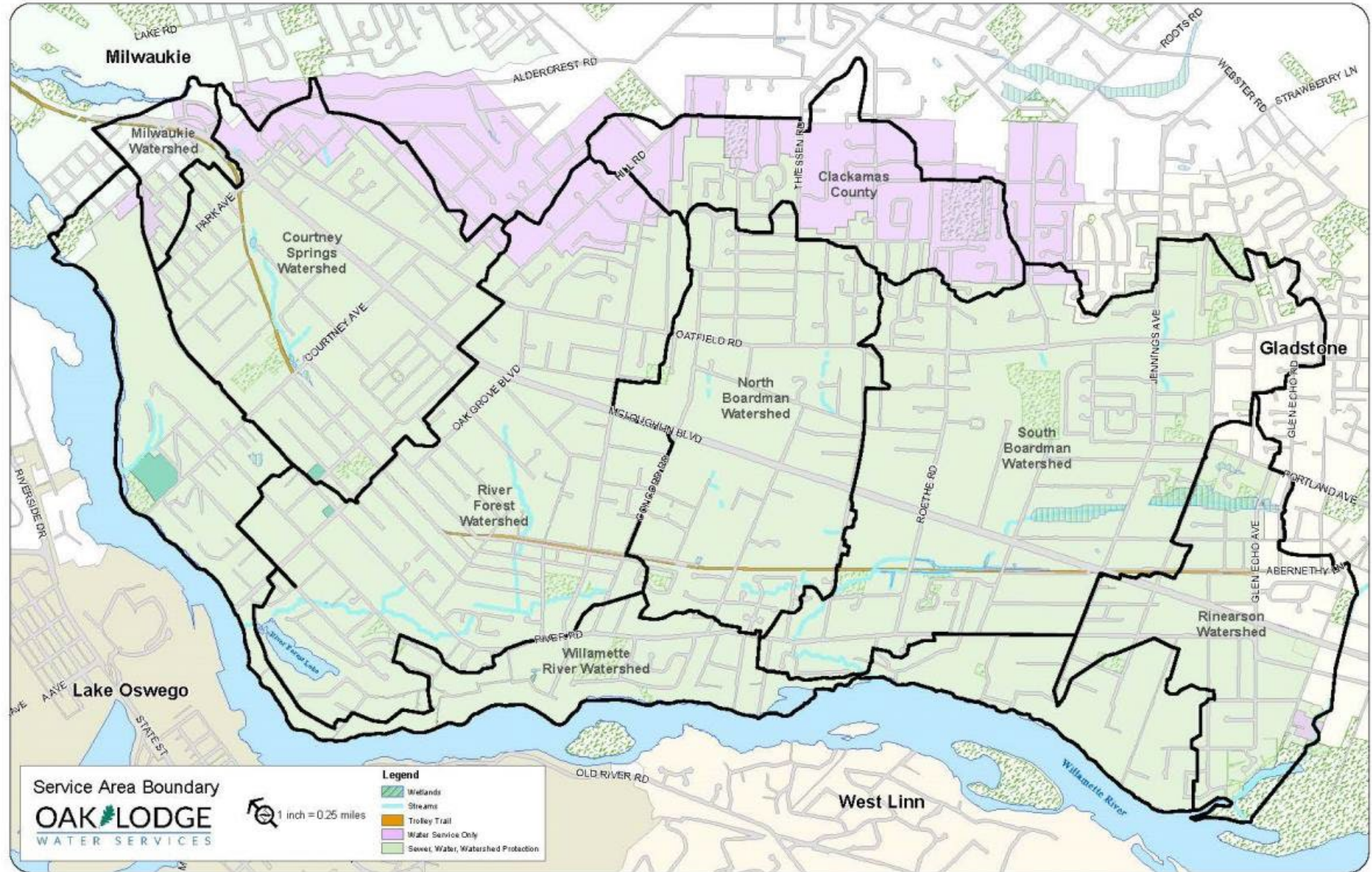


Proposed Budget FY 2025-26

April 22, 2025



The District serves homes and businesses, providing 24/7 reliable water services to nearly 29,000 people



Providing essential water services to our community



Our Commitments



Protect public health



Provide excellent customer service



Make smart investments and keep rates affordable



Keep our streams and rivers clean

One District, three services – protecting public health and our water resources

Safe and reliable drinking water from the Clackamas River delivered to customers



Wastewater collected from homes and businesses, treated and returned to the Willamette River



Water quality of local streams and rivers protected



Budget Policy

Adopted October 16, 2018

III. Objectives

- The primary objectives of budget activities shall be:
 - To ensure that the annual budgeting process is performed in a timely manner and supports the OLWS' financial and operational planning objectives and processes.
 - To ensure actual versus budget variance is monitored and that significant variances are explained and reported.
 - To ensure that expenditures made are in line with program objectives.
 - To ensure that budgets are reviewed periodically for relevance and revised, as necessary.
- To the extent possible, OLWS' budget process will:
 - Incorporate a long-term perspective,
 - Establish linkages to broad organizational goals,
 - Focus budget decisions on results and outcomes,
 - Involve and promote effective communication with stakeholders, and
 - Provide incentives to OLWS management and employees.

Current Government Fund Types

Operating Funds		Drinking Water Fund	Wastewater Fund	Watershed Protection Fund	
	Administrative Services Fund				
Debt Service Funds					Wastewater Revenue Bond Debt Service Fund
Capital Funds		Drinking Water Capital Fund	Wastewater Capital Fund	Watershed Protection Capital Fund	

Resources vs. Revenue

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26
Administrative Services				
\$ 1,499,912	\$ 1,606,611	\$ 1,209,776	Fund Balance	\$ 790,054
125,806	130,461	81,000	Other revenue	66,000
1,008,000	1,069,000	1,100,000	Transfer In - Fund 10	1,278,000
1,920,000	2,030,000	2,200,000	Transfer In - Fund 20	2,611,605
1,008,000	1,069,000	1,100,000	Transfer In - Fund 30	1,278,000
\$ 5,561,718	\$ 5,905,072	\$ 5,690,776	Total	\$ 6,023,659
Drinking Water				
\$ 1,033,790	\$ 876,580	\$ 950,061	Fund Balance	\$ 1,411,923
4,226,417	5,380,290	6,146,000	Water Sales	6,496,000
-	-	-	SDCs	-
365,635	433,896	284,000	Leases & Other	280,592
\$ 5,625,842	\$ 6,690,767	\$ 7,380,061	Total	\$ 8,188,515
Wastewater				
\$ 1,318,867	\$ 741,276	\$ 742,904	Fund Balance	\$ 1,127,713
8,948,942	11,809,405	12,781,000	Wastewater Charges	13,727,000
108,465	-	-	SDCs	-
28,785	28,136	20,000	Other revenue	23,800
-	154,600	164,500	Transfer In - Fund 30	180,322
\$ 10,405,059	\$ 12,733,418	\$ 13,708,404	Total	\$ 15,058,835
Watershed Protection				
\$ 472,667	\$ 422,726	\$ 123,126	Fund Balance	\$ 640,162
1,572,393	1,772,692	1,995,000	Watershed Charges	2,066,000
29,484	35,529	11,500	Other Revenue	11,900
\$ 2,074,544	\$ 2,230,947	\$ 2,129,626	Total	\$ 2,718,062
Wastewater Revenue Bond Debt Service				
\$ 591,231	\$ 604,920	\$ 666,920	Fund Balance	\$ 739,179
12,833	5,376	3,000	Interest Revenue	3,000
3,435,000	3,482,000	3,467,000	Transfers In	3,467,000
\$ 4,039,064	\$ 4,092,296	\$ 4,136,920	Total	\$ 4,209,179
Water Capital				
\$ 4,545,654	\$ 3,843,353	\$ 3,654,753	Fund Balance	\$ 5,293,011
315,323	584,520	100,000	SDCs	100,000
124,915	206,810	50,000	Other	50,000
928,000	1,500,000	2,200,000	Transfers In	2,600,000
\$ 5,913,892	\$ 6,134,683	\$ 6,004,753	Total	\$ 8,043,011
Wastewater Capital				
\$ 4,188,287	\$ 3,218,769	\$ 2,595,944	Fund Balance	\$ 3,990,160
-	191,105	100,000	SDC's	100,000
-	-	3,000,000	State Grant Revenue	3,000,000
-	-	5,615,000	Proceeds from Borrowing	5,615,000
149,646	276,913	30,000	Other Revenue	30,000
1,500,000	3,200,000	4,000,000	Transfers In	4,400,000
\$ 5,837,933	\$ 6,886,787	\$ 15,340,944	Total	\$ 17,135,160
Watershed Protection Capital				
\$ 2,142,040	\$ 2,307,546	\$ 2,844,237	Fund Balance	\$ 2,764,518
61,883	116,972	20,000	Other Revenue	20,000
125,000	-	250,000	Transfers In	250,000
\$ 2,328,923	\$ 2,424,518	\$ 3,114,237	Total	\$ 3,034,518
\$ 41,786,975	\$ 47,098,488	\$ 57,505,721	TOTAL RESOURCES	\$ 64,410,939

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26		
Utility Services Revenue	20,922,000	22,289,000	6.5%	34.6%
System Development Charges	201,000	200,000	-0.5%	0.3%
Rents and Leases	180,000	180,000	0.0%	0.3%
State Grants	3,000,000	3,000,000	0.0%	4.7%
Bond Proceeds	5,615,000	5,615,000	0.0%	8.7%
All other Revenue	318,500	305,292	-4.1%	0.5%
TOTAL REVENUES	30,236,500	31,589,292		
Beginning Fund Balance	12,787,723	16,756,720	31.0%	26.0%
Transfers In	14,481,500	16,064,927	10.9%	24.9%
TOTAL RESOURCES	57,505,723	64,410,939		

Requirements vs. Expenditures

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26
\$ -	\$ 2,482,956	\$ 2,877,500	Administrative Services	\$ 3,021,232
-	1,911,758	2,376,500	Personnel Services	2,432,750
-	-	436,778	Materials & Services	400,000
-	1,510,358	-	Contingency	169,677
\$ -	\$ 5,905,072	\$ 5,690,778	Unappropriated fund balance	\$ 6,023,659
			Total	
\$ -	\$ 980,838	\$ 1,118,000	Drinking Water	\$ 1,147,760
-	1,618,241	1,917,500	Personnel Services	1,847,000
-	209,006	209,000	Materials & Services	209,488
-	2,569,000	3,300,000	Debt Service	3,878,000
-	-	835,561	Transfers	1,106,267
-	1,313,673	-	Contingency	-
\$ -	\$ 6,690,757	\$ 7,380,061	Unappropriated fund balance	\$ 8,188,515
			Total	
\$ -	\$ 1,866,978	\$ 2,044,000	Wastewater	\$ 2,136,608
-	1,111,086	1,388,000	Personnel Services	1,500,400
-	8,712,000	9,667,000	Materials & Services	10,478,605
-	-	609,404	Transfers	943,222
-	1,043,354	-	Contingency	-
\$ -	\$ 12,733,418	\$ 13,708,404	Unappropriated fund balance	\$ 15,058,835
			Total	
\$ -	\$ 176,312	\$ 198,500	Watershed Protection	\$ 202,213
-	255,673	293,900	Personnel Services	288,950
-	-	-	Materials & Services	-
-	1,223,600	1,514,500	Debt Service	1,708,322
-	-	122,726	Transfers	230,000
-	575,362	-	Contingency	288,577
\$ -	\$ 2,230,947	\$ 2,129,626	Unappropriated fund balance	\$ 2,718,062
			Total	
\$ -	\$ 3,421,117	\$ 3,419,000	Wastewater Revenue Bond Debt Service	\$ 3,412,777
-	671,179	717,920	Debt Service	796,402
\$ -	\$ 4,092,296	\$ 4,136,920	Reserve for future expenditure	\$ 4,209,179
			Total	
\$ -	\$ 1,929,270	\$ 3,044,000	Water Capital	\$ 3,261,000
-	-	400,000	Capital Outlay	400,000
-	4,205,413	2,560,753	Contingency	4,382,011
\$ -	\$ 6,134,683	\$ 6,004,753	Reserve for future expenditure	\$ 8,043,011
			Total	
\$ -	\$ 3,443,859	\$ 12,383,000	Wastewater Capital	\$ 14,364,000
-	-	1,238,300	Capital Outlay	1,436,400
-	3,442,928	1,719,644	Contingency	1,334,760
\$ -	\$ 6,886,787	\$ 15,340,944	Reserve for future expenditure	\$ 17,135,160
			Total	
\$ -	\$ -	\$ 300,000	Watershed Protection Capital	\$ 300,000
-	-	50,000	Capital Outlay	50,000
-	2,424,518	2,764,237	Contingency	2,684,518
\$ -	\$ 2,424,518	\$ 3,114,237	Reserve for future expenditure	\$ 3,034,518
			Total	
\$ -	\$ 47,098,478	\$ 57,505,723	TOTAL REQUIREMENTS	\$ 64,410,939

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Personnel Services	6,238,000	6,507,813	4.3%
Materials and Services	5,975,900	6,069,100	1.6%
Capital Outlay	15,727,000	17,925,000	14.0%
Debt Service	3,628,000	3,622,265	-0.2%
TOTAL EXPENDITURES	31,568,900	34,124,178	
Transfer	14,481,500	16,064,927	10.9%
Contingency	3,692,769	4,565,889	23.6%
Reserve for Future Expenditure	7,762,554	9,197,691	18.5%
TOTAL REQUIREMENTS	57,505,723	63,952,685	
	57,505,723	64,410,939	

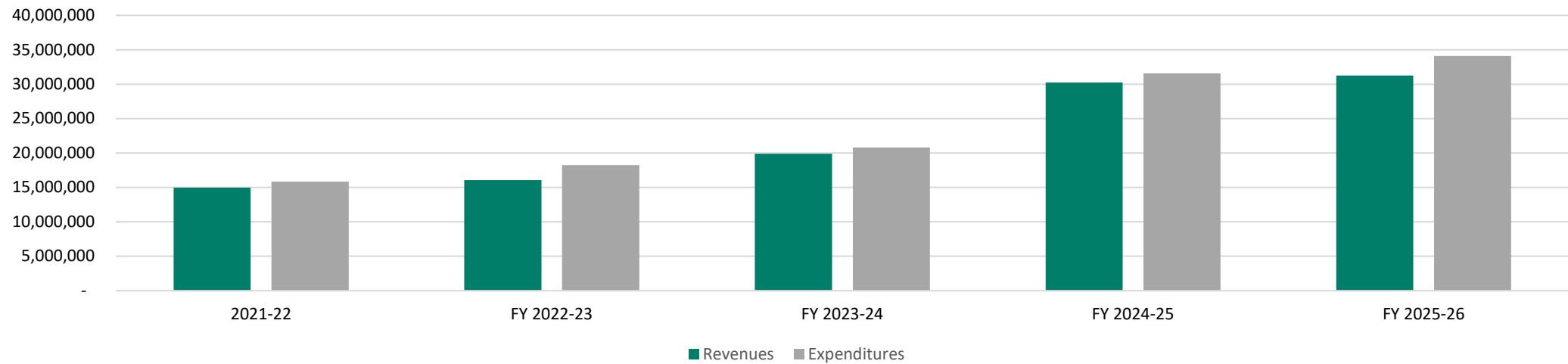
Balanced Budget

Oregon Local Budget law requires “The budget must be constructed so that the total **resources** in each fund equal the total **requirements** in each fund. When the **resources** are equal to the **requirements**, the fund is said to be “in balance”.

<u>Resources</u>		<u>Requirements</u>	
Beginning Fund Balance	\$ 16,756,720	Expenditures	\$ 34,124,178
Revenues	31,589,292	Transfers Out	16,064,927
Transfers In	<u>16,064,927</u>	Contingencies & Reserves	<u>14,221,834</u>
Total Resources	<u>\$ 64,410,939</u>	Total Requirements	<u>\$ 64,410,939</u>

Revenue vs Expenditures

ALL FUNDS	Actuals	Actuals	Actuals	Adopted	Proposed
	2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26
Revenues	14,962,420	16,070,527	19,882,300	30,236,500	31,273,000
Expenditures	15,849,584	18,241,204	20,805,700	31,568,900	34,124,178
Use of Fund Balance	(887,164)	(2,170,676)	(923,400)	(1,332,400)	(2,851,178)



Revenue vs Expenditures

	Revenues	Transfer In	Expenditures	Transfers Out	Change in Fund Balance	
Administrative Services	66,000	5,167,605	(5,453,982)	-	(220,377)	
Drinking Water	6,496,000	-	(3,204,248)	(3,878,000)	(586,248)	99%
Wastewater	13,727,000	180,322	(3,637,008)	(10,478,605)	(208,291)	98%
Watershed Protection	2,066,000	-	(491,163)	(1,708,322)	(133,485)	99%
Revenue Bond Debt Service	3,000	3,467,000	(3,412,777)		57,223	
Drinking Water Capital	150,000	2,600,000	(3,261,000)		(511,000)	
Wastewater Capital	8,745,000	4,400,000	(14,364,000)		(1,219,000)	
Watershed Protection Capital	20,000	250,000	(300,000)		(30,000)	
	31,273,000	16,064,927	(34,124,178)	(16,064,927)	(2,851,178)	

EXPENDITURES

Personnel Services

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Personnel Services	6,238,000	6,507,813	4.3%
Materials and Services	5,975,900	6,069,100	1.6%
Capital Outlay	15,727,000	17,925,000	14.0%
Debt Service	3,628,000	3,622,265	-0.2%
TOTAL EXPENDITURES	31,568,900	34,124,178	

Division	2024-25 Budget	2025-26 Proposed	2025-26 FTE	Change	% Change
Finance & Administration	\$ 1,329,000	\$ 1,398,389	8.0	\$ 69,389	5.2%
Human Resources	347,500	391,800	2.0	44,300	12.7%
Technical Services	1,201,000	1,231,043	7.3	30,043	2.5%
Drinking Water Operations	1,118,000	1,147,760	7.3	29,760	2.7%
Wastewater Treatment Operations	1,210,000	1,253,855	8.0	43,855	3.6%
Wastewater Collections Operations	834,000	882,751	5.3	48,751	5.8%
Watershed Protection Operations	198,500	202,214	1.1	3,714	1.9%
	\$ 6,238,000	\$ 6,507,812	39.0	\$ 269,812	4.3%

Changes

- * FY 2025-26 Budgeted COLA 2.4% and step/merit
- * Medical & Dental increase
- * Full staffing in all departments

EXPENDITURES

Materials & Services

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Personnel Services	6,238,000	6,507,813	4.3%
Materials and Services	5,975,900	6,069,100	1.6%
Capital Outlay	15,727,000	17,925,000	14.0%
Debt Service	3,628,000	3,622,265	-0.2%
TOTAL EXPENDITURES	31,568,900	34,124,178	

Division	2024-25 Budget	2025-26 Proposed	Change	% Change
Finance & Administration	\$ 1,009,000	\$ 1,127,400	\$ 118,400	11.7%
Human Resources	413,000	405,500	(7,500)	-1.8%
Technical Services	824,500	769,850	(54,650)	-6.6%
Vehicle Services	130,000	130,000	-	0.0%
Drinking Water Operations	1,917,500	1,847,000	(70,500)	-3.7%
Wastewater Treatment Operations	1,156,500	1,262,900	106,400	9.2%
Wastewater Collections Operations	231,500	237,500	6,000	2.6%
Watershed Protection Operations	293,900	288,950	(4,950)	-1.7%
	\$ 5,975,900	\$ 6,069,100	\$ 93,200	1.6%

EXPENDITURES - Materials & Services

	2024-25	2025-26		%
Savings	Budget	Proposed	Change	Change
Contracted Services	1,318,500	1,205,600	(126,900)	-9.6%
Office Supplies	35,000	26,000	(9,000)	-25.7%
Safety supplies	43,000	39,700	(3,300)	-7.7%
	1,396,500	1,271,300	(139,200)	
General Increases				
Accounting and Audit Services	75,000	160,000	85,000	113.3%
Electricity	518,000	542,700	24,700	4.8%
Bank Charges (Rate changes)	200,000	220,000	20,000	10.0%
Solid Waste Disposal	49,000	65,000	16,000	32.7%
Computer Maintenance	418,000	432,000	14,000	3.3%
Insurance	247,000	260,000	13,000	5.3%
Chemicals	77,000	82,000	5,000	6.5%
Taxes, Fees, Permits	137,500	141,500	4,000	2.9%
	1,646,500	1,743,200	181,700	

EXPENDITURES

Capital Outlay

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Personnel Services	6,238,000	6,507,813	4.3%
Materials and Services	5,975,900	6,069,100	1.6%
Capital Outlay	15,727,000	17,925,000	14.0%
Debt Service	3,628,000	3,622,265	-0.2%
TOTAL EXPENDITURES	31,568,900	34,124,178	

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Capital Outlay	15,727,000	17,925,000	14.0%
Transfers to Capital Funds	6,450,000	7,250,000	12%

Only the transfers to capital funds are included in rates for each utility.

Transfers In - Capital Funds

	Drinking Water Capital Fund	Wastewater Capital Fund	Watershed Protection Capital Fund
Proposed Budget FY 2024-25	\$ 2,200,000	\$ 4,000,000	\$ 250,000
Adopted Budget FY 2024-25	2,200,000	4,000,000	250,000
Reduction to Reduce Rate	-	-	-
Proposed Budget FY 2025-26	\$ 2,600,000	\$ 4,400,000	\$ 250,000

Contingencies

Operating Funds

	Drinking Water	Wastewater	Watershed
Operating Costs	2,994,760	3,637,008	491,163
Contingency	1,106,267	943,222	230,000
25% Target	748,690	909,252	122,791
	Okay	Okay	Okay

Debt Service

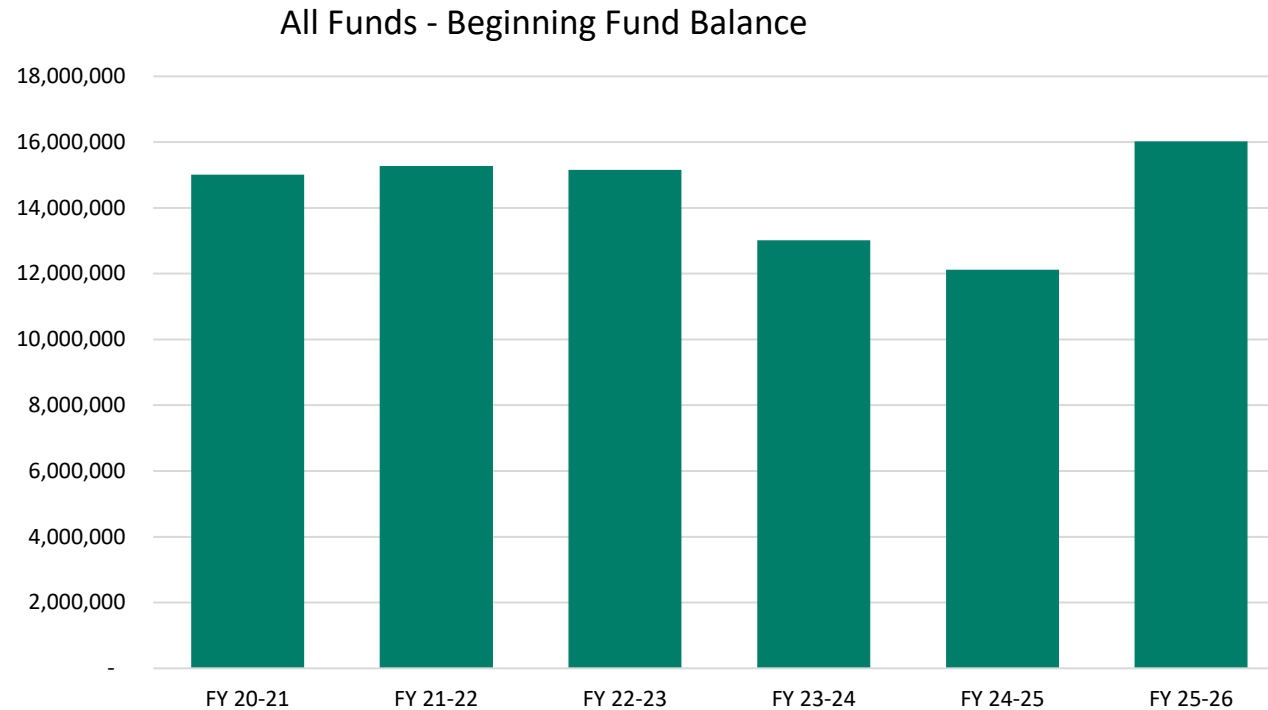
	Revenue Bond
1st Debt Service payment	586,998
Reserve	796,402
	Okay

Capital Funds

	Drinking Water	Wastewater	Watershed
FY2025-26 Capital Outlay	3,261,000	14,364,000	300,000
Contingency	400,000	1,436,400	50,000
Reserve for Future Expenditures	4,382,011	1,334,760	2,684,518
	Okay	Below Target	Okay

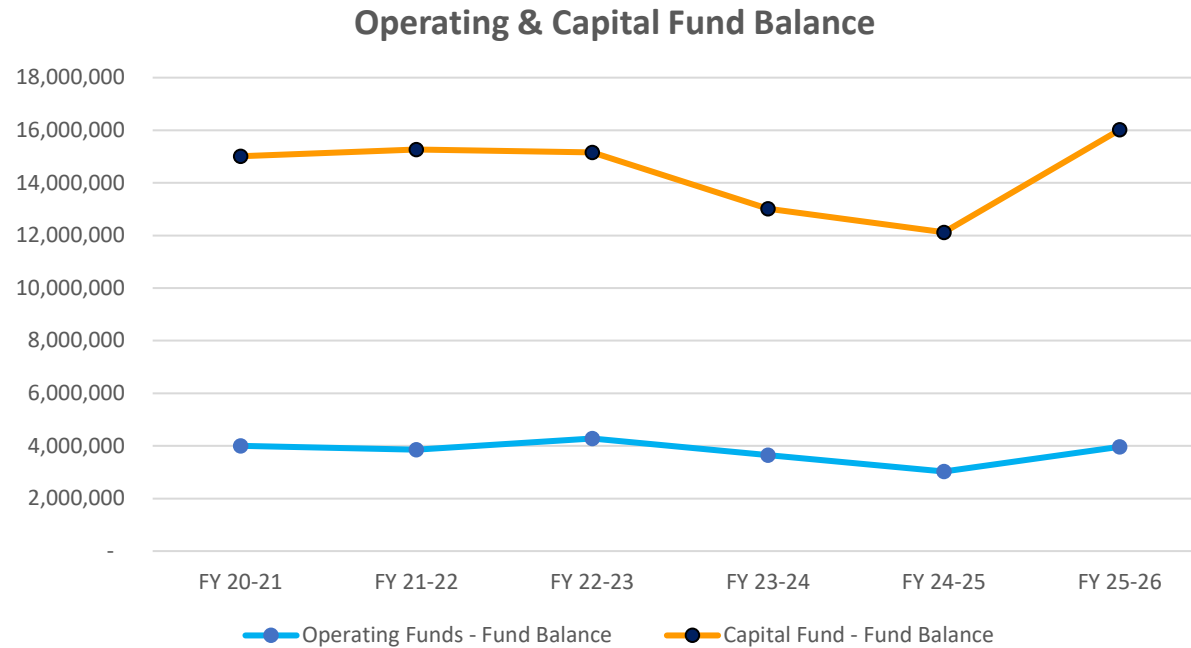
Fund Balance – All Funds

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Adopted FY 24-25	Proposed FY 25-26
Beginning Fund Balance	15,006,392	15,270,836	15,156,217	13,016,851	12,120,803	16,017,541



Fund Balance – Operating & Capital

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Operating Funds - Fund Balance	4,000,253	3,852,459	4,280,236	3,647,183	3,025,869	3,969,852
Capital Fund - Fund Balance	11,006,140	11,418,377	10,875,981	9,369,668	9,094,934	12,047,689
	15,006,392	15,270,836	15,156,217	13,016,851	12,120,803	16,017,541



Drinking Water Base Rate

Drinking Water Operations
FUND 10

Projected Base \$ 3,567,000 98%
Projected Cons 2,929,000 98%
\$ 6,496,000

Average Residential Customer - 6 CCF	\$ 25.75	\$ 26.54	\$ 33.37	37.99	\$ 40.34	\$ 2.35	6.2%
Average Residential Customer - 5 CCF			\$ 31.28	35.43	\$ 37.68	\$ 2.25	6.4%

	Adopted Budget FY 21-22		Adopted Budget FY 22-23		Adopted Budget FY 23-24		Adopted Budget FY 24-25		Proposed Budget FY 25-26		
		% In Base		% In Base		% In Base		% In Base		% In Base	
Billing Units - ERUs - BASE		130,000		130,500		131,000		131,000		131,000	
Drinking Water Operations											
Personnel Services	903,000	\$ 6.95	952,000	\$ 7.30	942,600	\$ 7.20	\$ 961,500	\$ 7.34	987,074	7.53	\$ 0.19
Materials & Services *	153,000	1.18	268,600	2.06	378,400	2.89	\$ 416,500	3.18	340,500	2.60	\$ (0.58)
Debt Service	209,000	1.61	209,063	1.60	209,100	1.60	\$ 209,000	1.60	206,744	1.58	\$ (0.02)
Admin Transfer	1,290,000	9.92	866,900	6.64	919,300	7.02	\$ 946,000	7.22	1,099,100	8.39	\$ 1.17
Capital Transfer	430,000	3.31	798,100	6.12	1,290,000	9.85	\$ 1,100,000	8.40	1,300,000	9.92	\$ 1.52
Less Other Revenue	(292,000)	(2.25)	(273,000)	(2.09)	(234,800)	(1.79)	\$ (244,200)	(1.86)	(244,200)	(1.86)	\$ -
Cost of Service Rate	2,693,000	\$ 20.72	2,821,663	\$ 21.63	3,504,600	\$ 26.77	\$ 3,388,800	\$ 25.88	3,689,218	\$ 28.16	
Net Adopted Budget Rate		\$ 20.72		\$ 21.63		\$ 26.77		\$ 25.88		\$ 28.16	\$ 1.39
Adopted Rate		\$ 18.14		\$ 18.68		\$ 23.48		\$ 25.88	Proposed	\$ 27.78	\$ 1.90
Rate Supported by Fund Balance	335,400	\$ 2.58	385,000	\$ 2.95	431,000	\$ 3.29	-	\$ -	49,800	\$ 0.38	

Drinking Water Consumption Rate

	Adopted Budget FY 21-22	% In Base	Adopted Budget FY 22-23	% In Base	Adopted Budget FY 23-24	% In Base	Adopted Budget FY 24-25	% In Base	Proposed Budget FY 25-26	% In Base		
Billing Units - CCFs		1,250,000		1,200,000		1,200,000		1,200,000		1,200,000	WA CCF	
		6		6		6		5		5	5	
Drinking Water Distribution												
Personnel Services	147,000	0.12	155,000	0.13	153,400	0.13	\$ 156,500	0.13	160,686	0.13	\$ -	
M&S: Water+Electricity+Maintenance	1,399,000	1.12	1,408,000	1.17	1,441,000	1.20	\$ 1,501,000	1.25	1,506,500	1.26	\$ 0.05	
Admin Transfer	210,000	0.17	141,100	0.12	149,700	0.12	\$ 154,000	0.13	178,900	0.15	\$ 0.10	
Capital Transfer	70,000	0.06	129,900	0.11	210,000	0.18	\$ 1,100,000	0.92	1,300,000	1.08	\$ 0.80	
Less Other Revenue	-	-	-	-	(38,200)	(0.03)	\$ (39,800)	(0.03)	(39,800)	(0.03)	\$ -	
Cost of Service Rate	1,679,000	\$ 1.47	1,679,000	\$ 1.53	1,762,500	\$ 1.60	2,715,200	\$ 2.40	2,945,600	\$ 2.59	\$ 0.95	
Net Adopted Budget Rate		\$ 1.47		\$ 1.53		\$ 1.60		\$ 2.40		\$ 2.59	\$ 0.19	
Adopted Rate *		\$ 1.52		\$ 1.57		\$ 1.96		2.4	Proposed	\$ 2.49	\$ 0.53	
Rate Supported by Fund Balance	(62,500)	\$ (0.05)	(48,000)	\$ (0.04)	(432,000)	\$ (0.36)	\$ -	\$ -	120,000	\$ 0.10		
Net Use of Fund Balance	272,900		337,000		(1,000)		0		169,800			
	<i>* per CCF rate based on total revenue/total billed ccf</i>										5 CCF	
Tier 1	\$ 1.20		Tier 1	\$ 1.24	Tier 1	\$ 1.56	Tier 1	1.91	Tier 1	\$ 1.98	\$ 0.07	\$ 0.35
Tier 2	1.61		Tier 2	1.66	Tier 2	2.09	Tier 2	2.56	Tier 2	\$ 2.66	\$ 0.10	
Tier 3	1.90		Tier 3	1.96	Tier 3	2.46	Tier 3	3.01	Tier 3	\$ 3.13	\$ 0.12	6 CCF
Large Meter	1.68		Large Meter	1.73	Large Meter	2.17	Large Meter	2.66	Large Meter	\$ 2.76	\$ 0.10	\$ 0.45

Wastewater Base Rate

Wastewater Operations
FUND 20

Projected Base \$ 10,351,000 99%
Projected Consumption 3,376,000 99%
\$ 13,727,000

Average Residential Customer - 6 CCF	\$ 54.55	\$ 58.36	\$ 75.58	85.13	\$ 91.75	\$ 6.62	7.8%
Average Residential Customer - 5 CCF			\$ 72.38	81.29	\$ 87.35	\$ 6.06	7.5%

	Adopted Budget		Adopted Budget		Adopted Budget		Adopted Budget		Proposed Budget		
	FY 21-22	% In Base	FY 22-23	% In Base	FY 23-24	% In Base	FY 24-25	% In Base	FY 25-26	% In Base	
Billing Units - EDU - BASE		159,300		163,000		160,000		160,000		160,000	
WASTEWATER TREATMENT											
Personnel Services	\$ 1,140,000	\$ 7.16	\$ 1,105,000	\$ 6.78	\$ 1,103,000	\$ 6.89	\$ 1,210,000.00	\$ 7.56	\$ 1,253,855	\$ 7.84	\$ 0.28
Materials & Services	1,033,900	6.49	1,085,250	6.66	1,077,000	6.73	1,156,500.00	7.23	1,262,900	\$ 7.89	\$ 0.66
Admin Transfer	1,481,200	9.30	1,497,600	9.19	1,583,400	9.90	1,716,000.00	10.73	2,037,052	\$ 12.73	\$ 2.00
Debt Services Transfer	3,412,000	21.42	3,435,000	21.07	3,482,000	21.76	3,467,000.00	21.67	3,467,000	\$ 21.67	\$ (0.00)
Capital Transfer	297,500	1.87	546,000	3.35	1,736,000	10.85	2,400,000.00	15.00	2,464,000	\$ 15.40	\$ 0.40
Less Other Revenue	(31,200)	(0.20)	(15,600)	(0.10)	(15,600)	(0.10)	(15,600.00)	(0.10)	(18,564)	(0.12)	\$ (0.02)
Cost of Service Rate	7,333,400	\$ 46.04	7,653,250	\$ 46.95	8,965,800	\$ 56.03	\$ 9,933,900.00	\$ 62.09	10,466,243	\$ 65.41	
Net Adopted Budget Rate		\$ 46.04		\$ 46.95		\$ 56.03		\$ 62.09		\$ 65.41	\$ 3.32
Adopted Rate		\$ 40.69		\$ 43.54		\$ 56.38		\$ 62.09		\$ 65.35	\$ 3.26
Rate Supported by Fund Balance											
	852,300	\$ 5.35	555,800	\$ 3.41	(56,000)	\$ (0.35)	-	-	10,200	\$ 0.06	

Wastewater Consumption Rate

	Adopted Budget		Adopted Budget		Adopted Budget		Adopted Budget		Proposed Budget		WACCF	
	FY 21-22	% In Base	FY 22-23	% In Base	FY 23-24	% In Base	FY 24-25	% In Base	FY 25-26	% In Base		
Billing Units - CCFs (Winter Average)	805,041	6	849,702	6	806,000	6	775,000	5	775,000	5	5	
WASTEWATER COLLECTIONS												
Personnel Services	\$ 729,000	\$ 0.91	\$ 752,000	\$ 0.89	\$ 773,000	\$ 0.96	\$ 834,000.00	\$ 1.08	882,753	\$ 1.14	\$ 5.70	\$ 0.30
Watershed Protection transfer					\$ (154,600)	(0.19)	\$ (164,500.00)	\$ (0.21)	(180,322)	\$ (0.23)	(1.16)	\$ -
Materials & Services	105,500	0.13	186,500	0.22	236,600	0.29	231,500.00	0.30	237,500	\$ 0.31	1.53	\$ 0.00
Admin Transfer	417,800	0.52	422,400	0.50	446,600	0.55	484,000.00	0.62	574,553	\$ 0.74	3.71	\$ -
Debt Services Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Capital Transfer	577,500	0.72	854,000	1.01	1,364,000	1.69	1,600,000	2.06	1,936,000	\$ 2.50	12.49	2.19
Less Other Revenue	(8,800)	(0.01)	(4,400)	(0.01)	(4,400)	(0.01)	(4,400.00)	(0.01)	(5,236)	-	-	0.05
Cost of Service Rate	1,821,000	\$ 2.27	2,210,500	\$ 2.61	2,661,200	\$ 3.29	2,980,600	\$ 3.84	3,445,248	\$ 4.45	\$ 22.26	
Net Adopted Budget Rate		\$ 2.27		\$ 2.61		\$ 3.29		\$ 3.84		\$ 4.45	\$ 22.26	
Adopted Rate		\$ 2.31		\$ 2.47		\$ 3.20		\$ 3.84		\$ 4.40		\$ 2.80
								0.64		\$ 0.56		
Rate Supported by Fund Balance	(32,200)	\$ (0.04)	119,000	\$ 0.14	72,500	\$ 0.09	-	\$ -	38,700	\$ 0.05		
Net Use of Fund Balance	820,100		674,800		16,500		-		48,900		\$ 6.06	

14.6%

Watershed Protection Rate

Average Residential Customer	\$ 9.65		\$ 9.65		\$ 10.62		12.15		\$ 12.58		\$ 0.43
	Adopted Budget FY 21-22		Adopted Budget FY 22-23		Adopted Budget FY 23-24		Adopted Budget FY 24-25		Proposed Budget FY 25-26		
Billing Units - ESU	163,500		164,200		164,200		164,200		164,200		
Personnel Services	\$ 153,000	\$ 0.94	\$ 160,000	\$ 0.97	\$ 186,000	\$ 1.13	\$ 198,500.00	\$ 1.21	\$ 202,213	\$ 1.23	\$ 0.02
Materials & Services	299,100	1.83	243,800	1.48	281,400	1.71	293,900.00	1.79	\$ 288,950	1.76	\$ (0.03)
Debt Service	64,000	0.39	120,000	0.73	-	-	-	-	\$ -	-	\$ -
Admin Transfer	1,008,000	6.17	1,008,000	6.14	1,069,000	6.51	1,100,000.00	6.70	\$ 1,278,000	7.78	\$ 1.08
Wastewater Collections Transfer					154,600	0.94	164,500.00	1.00	\$ 180,322	1.10	\$ 0.10
Capital Transfer	480,000	2.94	250,000	1.52	-	-	250,000.00	1.52	\$ 250,000	1.52	\$ - Less PY \$0.50
Contingency	249,900	1.53	306,095	1.86	138,874	0.85	122,726.00	0.75	\$ 230,000	1.40	\$ 0.65
Less Other Revenue	(29,000)	(0.18)	(28,000)	(0.17)	(28,000)	(0.17)	(11,500.00)	(0.07)	\$ (11,900)	(0.07)	\$ -
Cost of Service Rate	2,225,000	\$ 13.62	2,059,895	\$ 12.53	1,801,874	\$ 10.97	\$2,118,126.00	\$ 12.90	2,417,585	\$ 14.72	1.82
Add back Contingency		(1.53)		(1.86)		(0.85)		(0.75)		(1.40)	(0.65)
Net Adopted Budget Rate		\$ 12.09		\$ 10.67		\$ 10.12		\$ 12.15		\$ 13.32	\$ 1.17
Adopted Rate		\$ 9.65		\$ 9.65		\$ 10.62		\$ 12.15	<i>Proposed</i>	\$ 12.58	\$ 0.43
Rate Supported by Fund Balance	398,900	\$ 2.44	167,500	\$ 1.02	(82,100)	\$ (0.50)	-	\$ -	121,500	\$ 0.74	

Proposed Budget FY 2025-26 Rate Change

Average Residential Customer	Winter Average = 6 ccf										Winter Average = 5 ccf										
	FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2023-24		FY 2024-25		FY 2025-26						
Drinking Water																					
Base	1	\$ 18.14	1	\$ 18.68	1	\$ 23.48	1	25.88	1	\$ 27.78	1	\$ 23.48	1	25.88	1	\$ 27.78					
TIERED Consumption Rate	6	7.61	6	7.61	6	9.89 *	6	12.11	6	12.56	5	7.80 *	5	9.55 *	5	9.90 *					
		<u>\$ 25.75</u>	0.39	<u>\$ 26.29</u>	0.54	<u>\$ 33.37</u>	7.08	<u>37.99</u>	4.62	<u>\$ 40.34</u>	2.35	<u>\$ 31.28</u>	4.99	<u>35.43</u>	4.15	<u>\$ 37.68</u>	2.25				
			0.5%		2.1%		26.9%		13.8%	6.2%		19.0%		13.3%		6.4%					
Wastewater																					
Base	1	\$ 40.69	1	\$ 43.54	1	\$ 56.38	1	62.09	1	\$ 65.35	1	\$ 56.38	1	62.09	1	\$ 65.35					
District Winter Average	6	13.86	6	14.82	6	19.20	6	23.04	6	26.40	5	16.00	5	19.2	5	22.00					
		<u>\$ 54.55</u>	0.78	<u>\$ 58.36</u>	3.81	<u>\$ 75.58</u>	17.22	<u>85.13</u>	9.55	<u>\$ 91.75</u>	6.62	<u>\$ 72.38</u>	14.02	<u>81.29</u>	8.91	<u>\$ 87.35</u>	6.06				
			0.5%		7.0%		29.5%		12.6%	7.8%		24.0%		12.3%		7.5%					
Watershed Protection																					
Base	1	\$ 9.65	0.14	1	\$ 9.65	-	1	\$ 10.62	0.97	# \$ 12.15	1.53	1	\$ 10.62	0.97	1	\$ 12.15	1.53	1	\$ 12.58	0.43	3.5%
			0.0%		0.0%		10.1%		14.4%	3.5%			10.1%		14.4%						
		<u>\$ 89.95</u>	1.31	<u>\$ 94.30</u>	4.35	<u>\$ 119.57</u>	25.27	<u>135.27</u>	15.70	<u>\$ 144.67</u>	9.40	<u>\$ 114.28</u>	19.98	<u>128.87</u>	14.59	<u>\$ 137.61</u>	8.74				
			0.5%		4.8%		26.8%		13.1%	6.9%		21.2%		12.8%		6.8%					
AVERAGE Consumption Rate		\$ 1.52		\$ 1.57		\$ 1.96		2.4		\$ 2.49		\$ 1.96		2.4		\$ 2.49					
* TIERED Consumption Rates	1- 5	\$ 1.20		\$ 1.24		\$ 1.56		1.91		\$ 1.98		\$ 1.56		1.91		\$ 1.98					
*	6- 10	1.61		1.66		2.09		2.56		2.66		2.09		2.56		2.66					
*	10 +	1.90		1.96		2.46		3.01		3.13		2.46		3.01		3.13					
* Large Meter Cons. Rate		1.68		1.73		2.17		2.66		2.76		2.17		2.66		2.76					

Questions?



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OAK  **LODGE**
WATER SERVICES



Annual Debt Service

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33
3,630,123	3,625,559	3,622,265	3,391,035	3,379,791	3,373,992	3,320,336	1,656,845	1,182,621	1,176,920

Annual Debt Service

