



OAK  **LODGE**
WATER SERVICES

14496 SE River Road, Oak Grove, Oregon 97267
(503) 654-7765
@OakLodgeWater
OakLodgeWaterServices.org



About Us

Oak Lodge Water Services (OLWS) is committed to supporting a clean water environment and healthy community. Oak Lodge provides reliable drinking water, wastewater, and watershed protection services to nearly 29,000 people in Oak Grove, Jennings Lodge, and portions of Milwaukie and Gladstone.

Drinking Water Services

OLWS provides customers with safe, reliable drinking water from the Clackamas River. Customer rates fund essential services, including purchasing clean water, maintaining daily operations, and investments in infrastructure.

Wastewater Services

OLWS collects and treats wastewater from homes and businesses so that it can be safely returned to the Willamette River. Customer rates fund essential services, including wastewater treatment, maintaining daily operations, and investments in our treatment plant and infrastructure.

Watershed Protection Services

OLWS helps protect the environment by monitoring water quality in local waterways and helping to keep the Clackamas County-owned stormwater system clean. Customer rates fund watershed protection activities necessary to comply with state and federal water quality permit requirements.



**FY 2026-27
APPROVED BUDGET**

BUDGET COMMITTEE

APPOINTED OFFICIALS

Robert Weber, Position 1

Mark Elliott, Position 2

Ron Weigel, Position 3

Lewis Wardrip, Position 4

Ron Nichelini, Position 5

ELECTED BOARD OF DIRECTORS

Kevin Williams, Chair

Heidi Bullock, Vice Chair

Paul Gornick, Treasurer

Susan Keil, Director

Ginny Van Loo, Director

Angie Wilson, Budget Officer



**FY 2026-27
APPROVED BUDGET**

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FY 2026-2027 BUDGET CALENDAR

Tuesday, April 7, 2026	Budget Committee Meeting <ul style="list-style-type: none">• Presentation of Proposed Budget• Presentation of Capital Improvement Plan• Public Hearing• Committee Deliberations
Thursday, April 9, 2026	Budget Committee Meeting <ul style="list-style-type: none">• Committee Deliberations
Thursday, April 16, 2026	Budget Committee Meeting <ul style="list-style-type: none">• Committee Deliberations
Tuesday, May 12, 2026	Board of Directors Meeting <ul style="list-style-type: none">• Budget Adoption

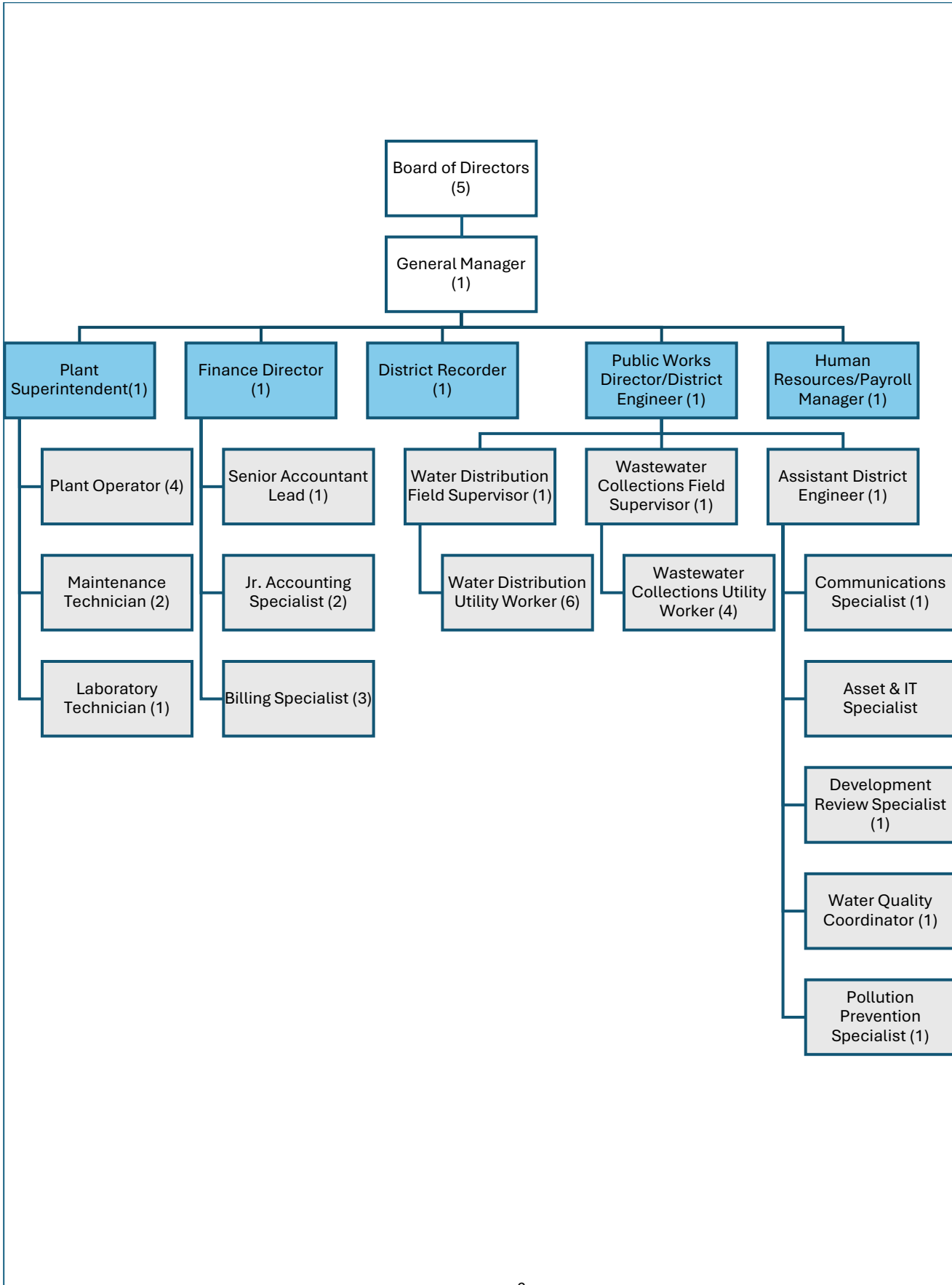
All meetings will be hybrid, in-person and online. The Budget Committee meetings will begin at 4:00 p.m. The May 12 Board of Directors meeting will begin at 4:00 p.m.

In-person at Oak Lodge Water Services

14496 SE River Rd,
Oak Grove, OR 97267

OAK LODGE

WATER SERVICES



Members of the Oak Lodge Water Services Authority Budget Committee, we are pleased to present the OLWS Fiscal Year (FY) 2026-27 Approved Budget.

STATE OF OLWS

OLWS provides public health services to customers in the form of drinking water quality, reliable wastewater collection and treatment, watershed protection, and exceptional customer service for nearly 29,000 people.

The OLWS infrastructure, owned and paid for by OLWS customers, is used to deliver all our services. Information about the condition of those assets, as well as preferred maintenance and replacement, is essential information that enables the planning of future work and financial forecasting. The Master Plans for each service area aid in the prioritization of work and the identification of areas where capital investments are needed to ensure OLWS infrastructure continues to work.

A Capital Improvement Plan (CIP) is a planning and management tool used to create a longer-term plan for all the capital projects outlined in the Master Plans. OLWS prepares a 6-year CIP updated annually to include anticipated timing and costs for recommended projects within the water distribution system, collection and treatment systems, and the surface water system. Each CIP project is assigned a capital prioritization score based on weighted criteria identified by OLWS. Criteria include asset criticality and condition, customer criticality, regulatory mandates, relationship to other projects, ability to leverage outside funding, level of service, alignment with OLWS Board goals and adopted plans, public interest, and operations and maintenance effectiveness and efficiency. Projects can be re-prioritized for several reasons including regulatory requirements, condition assessments, adjacent capital project timeline changes, and changes in field conditions. The recommended CIP takes prioritization scoring into account and strives to level spending which contributes to lessening rate spikes over the years for OLWS customers. Quarterly reports are made to the OLWS Board regarding progress on the CIP projects. This enables the Board and OLWS customers to track both the progress being made with the identified key capital projects and the resources expended on these projects.

OLWS has an adopted Water Master Plan (WMP) and Wastewater Master Plan (WWMP). The 20-year WMP was adopted by the Board on October 20, 2020. The 30-year WWMP, adopted March 21, 2023, significantly added to the information needed to plan for the aged infrastructure at the wastewater treatment plant and for the collection system out in the field. For the first time in over 30 years the collection system was assessed as a whole. The analysis highlighted OLWS has significant inflow and infiltration (I & I) issues which must be addressed to reduce impacts to the system while increasing service life of the infrastructure.

BUDGET MESSAGE

Master Plans can also aid in identifying current and future potential regulatory changes for OLWS which impact service delivery methods and materials. A National Pollutant Discharge Elimination System (NPDES) permit (#100986) from the Department of Environmental Quality (DEQ) has been in effect as of April 2022. The OLWS wastewater treatment system must comply with Federal, State, and County regulations associated with publicly owned wastewater systems. During the preparation of the WWMP, the new DEQ permit modified some of the waste discharge parameters for the disposal of treated wastewater into the Willamette River. The permit has a number of significant budgetary implications in the years ahead for OLWS both for infrastructure and operations. In order to consistently meet permit, Tertiary Treatment (a third level of treatment) is needed to treat wastewater to a higher degree to meet DEQ's standards.

Prudent planning for infrastructure renewal requires credible, analysis-based estimates of where, when, and how much pipe replacement or expansion for growth is required. There will be "demographic echoes" in which waves of infrastructure reinvestment are driven by a combination of the original patterns of pipe investment, the pipe materials used, and local operating environments (such as how acidic the soil is in parts of the OLWS service area.)

A large proportion of OLWS water and wastewater pipes are approaching the end of their useful life. The majority of the water and wastewater systems were constructed in the early 1960's and have a service life of approximately 75 years. Our objective is to make these infrastructure investments at the optimal time to maintain current service levels and to avoid replacing pipes while the repairs are still cost-effective. Ideally, pipe replacement occurs at the end of a pipe's "service life"; that is, the point in time when replacement or rehabilitation becomes less expensive than the costs of numerous unscheduled breaks and emergency repairs. Ultimately, overlooking or postponing infrastructure renewal investments in the near term will only add to the scale of the challenge the community's infrastructure faces in the future.

Delaying infrastructure investment can result in degrading water and wastewater services, increasing service disruptions, increasing sanitary sewer overflows (SSOs) and increasing expenditures for emergency repairs. Much like when a roof begins to fail on a house, the potential damage to the rest of the house increases if repairs and replacements are delayed. Moreover, as regulatory changes occur (whether at the Federal or State level) additional infrastructure investments will be needed to continue to deliver the essential services of water, wastewater, and surface water.

OLWS has been intensively engaged in pursuing additional funding partnerships for its Tertiary Treatment Facility, implementing its inflow and infiltration remedy plan, and the Clarifier Refurbishment Project. Thorn Run Partners was hired to help OLWS extensively survey federal and state funding opportunities in 2023 and continues to regularly search for newly emergent opportunities. Most funding opportunities are cyclical in nature and the earliest potential

BUDGET MESSAGE

federal assistance would arrive in the spring of 2025 and the earliest state grant assistance would arrive in mid to late 2025. Thorn Run Partners worked with OLWS to develop and implement a strategy to secure funding assistance.

Thorn Run Partners is working with the Oregon federal delegation to secure an authorization in the Water Resources Development Act for the inflow and infiltration remedy plan and the Clarifier Refurbishment Project, as well as funding through the Fiscal Year 2026 Appropriations process. OLWS was awarded \$1.092 million for the Clarifier Refurbishment Project through the Federal Capital Project Funds. The earliest this funding would become available is Spring of 2026.

At the state level, OLWS' state delegation is pursued infrastructure funding in the 2024 and 2025 legislative sessions. That pursuit has paid off for OLWS in the amount of \$3 million allocated by the state for the Tertiary Treatment Facility in 2024 and \$3.3 million allocated by the state for the inflow and infiltration remedy plan in 2025. In addition to receiving funding for the Tertiary Treatment Facility, OLWS secured a low interest loan with Oregon DEQ and has been awarded \$2 million in loan forgiveness at the end of the Tertiary project.

Resilience

The work of the Master Plans assists in the identification of projects which build on past infrastructure investments to increase resiliency. One such example is drinking water intertie projects with the City of Milwaukie and Clackamas River Water, which would be used should an earthquake or some other harm to the Clackamas River occur. Resiliency for our customers is also increased through the intergovernmental relationships OLWS has with other partners in the region (e.g., for additional trucks or pumping equipment) and through emergency management planning, as well as exercises. Financial resiliency is also an important part of the consideration for the Board and the Budget Committee. The inflationary cost increases and delays currently being experienced in OLWS supply chains have been anticipated and planned for in the Adopted Budget. However, new ones may arise. Part of a resilient strategy will be the need to have an above average stock of supplies on hand. One example OLWS has continued to deal with this past year is delays in variable frequency drive (VFD) controllers for our automated systems like pumps and process blowers. The current wait time for these devices is one year from the order date. The supply chain has been getting better, but we are still not at a level that was seen pre-pandemic.

Security

This has become an increased area of focus over the past year. OLWS continues to examine how best to protect OLWS' current physical assets. Cyber security planning updates have been implemented to protect both OLWS' data and physical assets from hacking. There are a variety

BUDGET MESSAGE

of projects on the water and wastewater Supervisory Control and Data Acquisition (SCADA) systems to strengthen OLWS' ability to quickly respond to alarms on OLWS infrastructure to fix issues either prevent emergencies or enable OLWS to get through the emergency. The SCADA system allows staff to monitor processes remotely in real time to aid in making corrections rather than having staff on-site 24-hours a day.

THE FY 2026-27 BUDGET

The FY 2026-27 Budget reflects the current policy direction of the OLWS Board. That direction is to provide high-quality, reliable service at a reasonable cost of service to customers. The Budget reflects a continued level of service in the coming fiscal year with increases specifically for changed regulatory requirements in operational expenditures, and with necessary increased investment in capital expenditures to address both the aged infrastructure and system improvements due to changed regulatory requirements because of the OLWS DEQ permit.

Capital plans and initiatives for OLWS drive spending in each of the next few years (see the Capital Improvement Plan section of the Budget) as OLWS continues to address the needs of the aged wastewater treatment plant, wastewater collection system, drinking water distribution infrastructure, and surface water systems. Moreover, changes by the NPDES permit for the wastewater treatment plant will require significant additional infrastructure investments such as tertiary filtration.

Utility costs have seen a modest increase this past year. Material costs and personnel services costs are experiencing a smaller increase this next budget year. However, OLWS continues to mitigate cost increases with process improvements, efficiencies, and re-investment in system inspections and maintenance.

The Budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by OLWS. The operating and capital budgets contained within this document have been prepared in accordance with Oregon Local Budget Law, per Oregon Revised Statutes (ORS) 294.305 to 294.565, the State Rules for (ORS) Chapter 264 Water Districts, (ORS) Chapter 450 Sanitary Districts, and (ORS) Chapter 198 Special Districts. The Budget requires the input of the OLWS Budget Committee to examine different options for funding required capital projects, particularly in the wastewater area.

SUMMARY OVERVIEW

The following summary highlights specific items contained in the 2026-27 budget, and estimated effects on rates.

BUDGET MESSAGE

Personnel Services Estimates

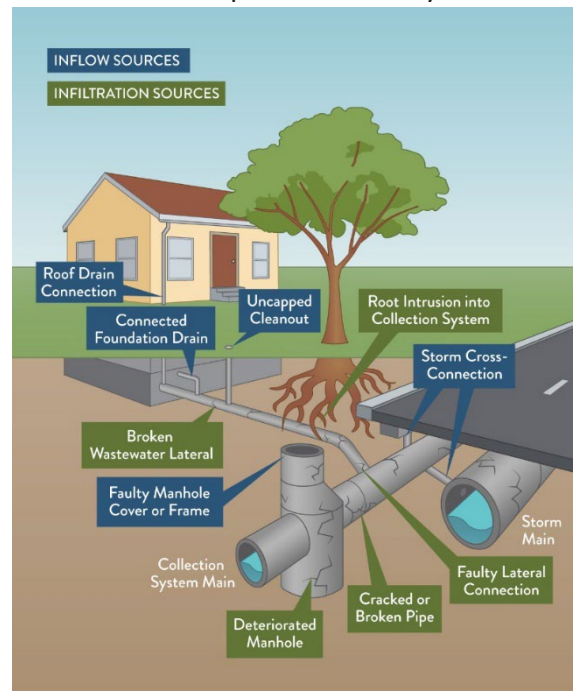
OLWS is currently in negotiations with the AFSCME bargaining unit which represents the administrative and operations team members. The current three-year contract expires July 1, 2026.

The rates identified in this budget for the Public Employees Retirement System (PERS) continue to be positively impacted by past Side Account Contributions to reduce OLWS' Unfunded PERS Liability. During the 2019-20, 2020-21, and 2021-22 fiscal years OLWS made a lump sum contribution of \$300,000, \$552,000, and \$550,000 respectively to "buy down" unfunded actuarial liability. Due to higher funding needs for required capital projects, the FY 2026-27 Budget does not include any new contribution to PERS for the same purpose. Continued contributions will resume in future budgets as this is a key strategy and is in the best financial interest of OLWS over the long run.

Capital Planning

OLWS' six-year Capital Improvement Plan (CIP) provides a blueprint for sustaining and improving the community's water, wastewater, and stormwater systems. It details individual projects and provides strategies for funding and financing. The CIP is reviewed and updated annually to reflect evolving needs, priorities, and funding opportunities.

The CIP for the FY 2026-27 budget is heavily impacted by regulatory changes under which OLWS operates. The existing Wastewater Treatment Plant cannot reliably meet updated discharge requirements to the Willamette River that have been set by DEQ, resulting in potential fines and reduced water quality. Construction of a tertiary treatment facility is needed to treat wastewater to a higher degree to meet requirements. In addition to the Wastewater Treatment Plant, condition assessments of the collection system show that approximately 15% of the system is at the end of service life which allows inflow and infiltration (see graphic). Inflow and infiltration is a condition where



surface and ground water enter the collection pipeline system, particularly during strong storm events. The additional water causes added pressure on the collection system, the pumping

BUDGET MESSAGE

stations, and the treatment plant, occasionally leading to sanitary sewer overflows, for which OLWS can be fined by DEQ.

In addition, as in prior fiscal years, a long-term capital plan for each of the water, wastewater, and watershed protection services are included.

The WMP offers a long-term outlook of the community’s water resources, including available water supply, current and future demands, and emerging water quality considerations. It evaluates the condition of water infrastructure (pipelines, pump stations, tanks, etc.) and provides recommendations for replacement and repairs. Additionally, the WMP explores the system’s ability to withstand unexpected emergencies such as fires, floods, or earthquakes. OLWS adopted its WMP in 2020 to ensure adequate water supply and reliable services for decades to come.

The WWMP is a long-term planning tool that evaluates the wastewater system’s current condition, capacity, constraints, and recommendations for improvement. The 30-year plan evaluates OLWS’ ability to comply with state and federal regulations, withstand climate uncertainty, and continue to provide reliable services. The 2023 WWMP identified substantial upgrades needed to handle stronger storm events, meet regulations, reduce the risk of sanitary sewer overflows, and promote healthy local waterways.

FY 2026-27 Budget includes funding for capital projects related to projects identified in the WMP, the WWMP and for watershed protection. All construction costs in the Master Plans have been cost indexed for construction cost increases in our geographic area; this ensures OLWS is utilizing the most accurate data at the time of budget development. Details of these projects can be found in the Capital Improvement Plan section of this Budget.

Capital expenditure is made from capital funds. Resources to the capital funds are in the form of transfers from the respective operating funds (i.e., Drinking Water Fund to Water Capital Fund), which are funded through rates.

BUDGET ASSUMPTIONS

The FY 2026-27 Adopted Budget incorporates the following assumptions:

Revenue Assumptions

- Annual population growth of 0%.
- Increase in rates for Water, Wastewater, and Watershed Protection.
- Maintained conservative base units for revenue forecasting.
- Non-payment of bills by customers at 2% (based on history).

Expenditure Assumptions

BUDGET MESSAGE

- Medical and Dental estimates an increase of 11.% from prior year.
- Annual COLA.
- Step increases for eligible employees.
- Funding of the on-going Financial Assistance Utility Rate Relief Program (income based), based on the previous year's amount.

Overall Strategies for the FY 2026-27 Budget and Beyond

- Project, plan and re-prioritize capital needs while ensuring compliance with federal and state permit requirements.
- Manage rates for each utility independently to limit funding needs while right sizing each operation and maintenance system needs.
- Continue to maintain prudent fund balances and reserves to provide a stable financial structure for available funding opportunities.
- Continue to pursue Federal and State funding opportunities to assist with lessening rate increases.

CONCLUDING THOUGHTS

Intermittent supply chain issues are impacting OLWS in three ways: the length of time needed to receive key supplies, the costs of those supplies, and the amount of prudent inventory needing to be kept on hand.

OLWS continues to focus on long-range planning and building a strong asset management program for all the infrastructure and equipment needed to deliver services. The permits from DEQ continue to have an impact on OLWS. The Municipal Separate Storm Sewer Systems (MS4) permit includes standards for water quality and testing protocols. These permits bring added costs but also improve the quality of our natural resources and in turn improve the quality of our community's quality of life.

The information from the WMP and the WWMP, as well as the certainty around the requirements from DEQ enables OLWS to better plan and anticipate the infrastructure projects and costs required to continue to best serve customers. This future planning is essential to stabilize rates, potential borrowings, and grants to provide financial resources at the time needed for the funding equation to match the capital demands.

Investments in local infrastructure support the health, sustainability, and prosperity of our community. OLWS is taking steps to update its aged water distribution system, wastewater collection system, the Wastewater Treatment Plant, and surface water system to continue to provide customers with safe and reliable service today and for years to come. This well planned

BUDGET MESSAGE

and timely work provides greater reliability and resilience to ensure our infrastructure is properly maintained.

Addressing these issues now will allow OLWS to comply with current wastewater regulations, avoid fines, and continue to provide high-quality reliable service to its customers. It will also position OLWS to better handle stronger storm events caused by increased heavy rains; meet future, more stringent regulatory requirements; and reduce the risk of future sanitary sewer overflows.

Businesses, residences, and schools all depend upon essential and consistent delivery of water services to our community. Without these essential services, our community members would not be able to live, work, and play in this great area. OLWS services are delivered 24 hours a day and strives to do this with an emphasis on cost-effective operations balancing both the short- and long-term maintenance, replacement, resilience, and expansion needs of the utility infrastructure owned by all OLWS' customers.

ACKNOWLEDGMENTS

The OLWS FY 2026-27 Budget was developed by the OLWS Leadership Team with assistance from OLWS staff. The members of the Leadership Team come from various backgrounds and perspectives to represent the interests of OLWS. We want to acknowledge their hard work, efforts, and engagement. We greatly appreciate the OLWS staff. We also want to thank the Budget Committee and the Board of Directors for all their hard work to ensure the FY 2026-27 Budget addresses what is needed for service delivery to customers now and into the future. OLWS is always ready to respond to service emergencies 24 hours a day, 7 days a week, 365 days a year. Our customers depend upon us. Like other local governments, OLWS must continue to be nimble to address our ever-changing environment, which includes protecting public health, caring for the environment, responding to emergencies as well as addressing the changes required by State and/or Federal regulators.

We hereby respectfully submit the OLWS Adopted Budget for FY 2026-27.



Brad Albert
General Manager

OAK LODGE

WATER SERVICES

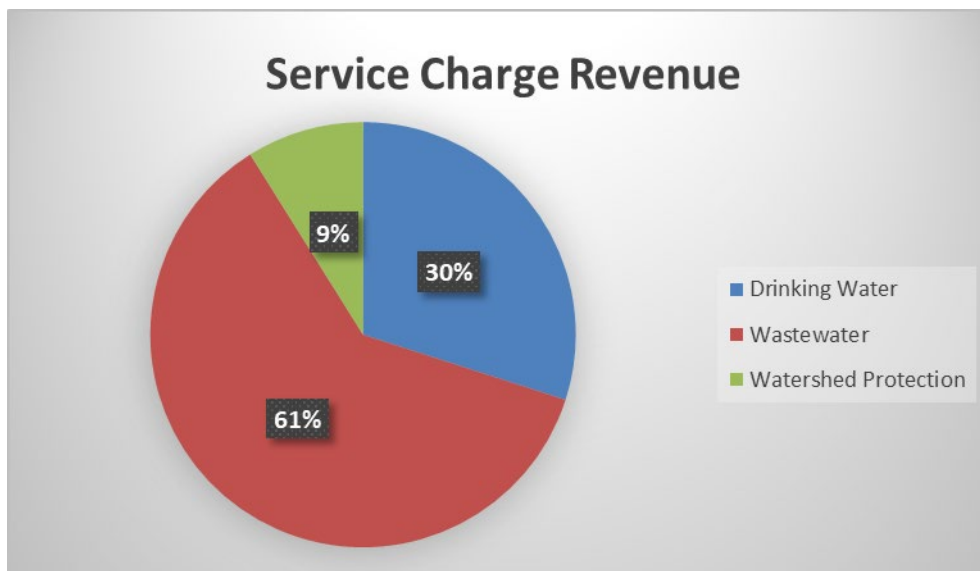
BUDGET MESSAGE

SUMMARY BUDGET HIGHLIGHTS

The FY 2026-27 Proposed Budget for OLWS totals \$79,904,026 million (total resources and total requirements (uses)) and can be summarized as follows: \$6.3 million for Administrative Services, \$8.8 million for Drinking Water, \$16.785 million for Wastewater, \$2.7 million for Watershed Protection, \$4.2 million for Debt Service, and \$32 million in capital.

Resources

Service charges revenue is the primary resource to each of the operating funds. Service charges combined with interest income, system development charges (SDC), other miscellaneous revenues, and beginning fund balance in each of the funds comprise total resources. Revenue from service charges across the operating funds (Drinking Water Fund, Wastewater Reclamation Fund and Watershed Protection Fund) is illustrated in the chart below:



Resources within each fund support the operations and capital requirements associated with each utility's respective functions. Personnel services and materials and services are accounted for within each operating fund. Support services, debt requirements, and capital costs are budgeted and recorded in separate funds to which each operating fund makes transfers.

Fees are set in June each year with a July 1 effective date. Fees are set based on estimated requirements for each fund as a whole and in consideration of future operations and capital plans as projected.

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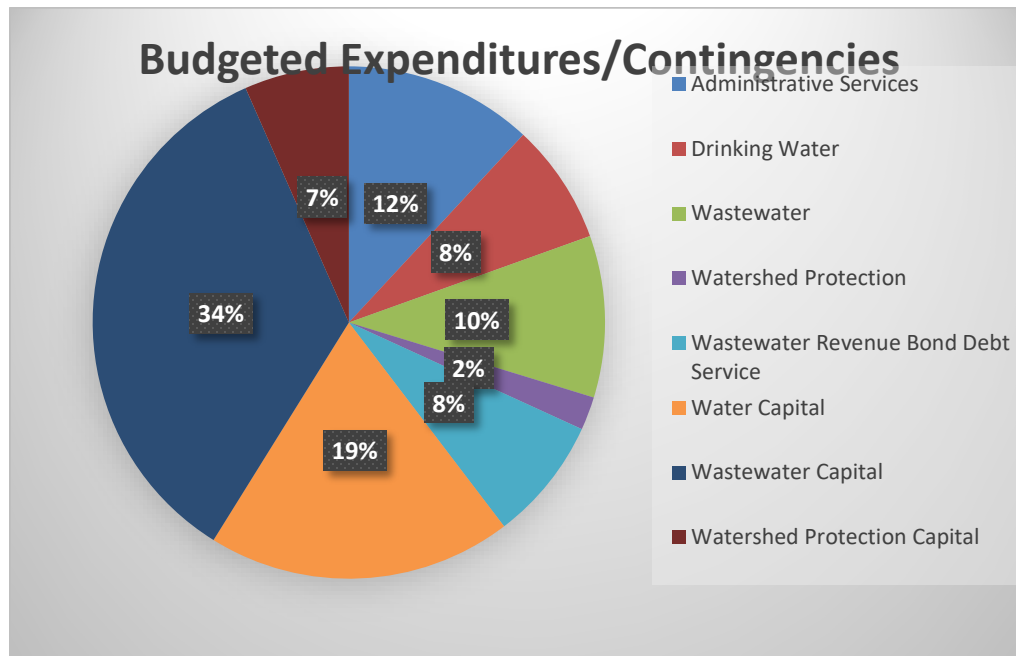
WATER SERVICES

SUMMARY BUDGET HIGHLIGHTS

Allocations

Operating expenditures are budgeted by division within the Administrative Services Fund, and by category within each of the other funds. Personnel services and capital make up the majority of budgeted expenditures of OLWS for FY 2026-27. Personnel services comprise 13.2% of OLWS' budgeted expenditures (excluding transfers) and capital spending makes up another 39.7%. The remaining budgeted requirements of OLWS include materials and services at 12.3%, debt service at 6.6%, and contingencies and reserves at 28.3%.

The chart below illustrates total expenditures (excluding transfers) by fund. Transfers among funds are excluded so as not to distort actual expenditures:



Personnel Services

The OLWS budget includes 39 full-time regular (FTE) positions. Benefit costs reflect increases in health insurance and quoted rates from providers. Employee insurance rates, which include medical, dental, life, short-term disability, and long-term disability reflect a 12.0% increase.

PERS contributions are the other largest component of employee benefits. PERS rates on a biennial basis, and the scheduled rates for FY 2026-27 and 2027-28 were set at 22.5% for Tier 1 and 2 members, and 20.42% for OPSRP members. OLWS has contributed \$300,000 in FY 2019-



SUMMARY BUDGET HIGHLIGHTS

20, \$552,000 in FY 2020-21, and \$550,000 in FY 2022-23. These contributions have resulted in rates of 21.90% for Tier 1 and 2 members, and 18.72% for OPSRP members.

Materials and Services

This category represents expenditure for goods and services for supporting OLWS operation. The expenditures consist of legal, audit and accounting, contractual services, utilities, maintenance, and supplies. The increases budgeted for FY 2026-27 resulted primarily from stepping up maintenance efforts related to the water and wastewater systems and anticipated inflationary increases in utilities, goods, and services.

Capital Expenditures

Maintenance of capital reserves is one component of OLWS' strategies for funding capital needs: the others being rates and debt financing. Separate capital funds are established to account for capital expenditure and ensure funding for future needs. Transfers from the operating fund provide resources to the capital funds and are complemented by interest earnings. A consistent and thoughtful approach to asset management, major maintenance, and replacement allows OLWS to proactively plan and project significant cost items, and plan resources to avoid volatile rate impacts to our customers.

The 2026-27 budget provides for capital spending in the Drinking Water Capital Fund of \$4.761 million, the Wastewater Capital Fund of \$16.427 million, and the Watershed Protection Capital Fund of \$300 thousand. Each of the capital funds budgets for contingency to allow for flexibility in management of planned projects, funding for future year capital plans, and consideration for future replacement of equipment and vehicles.

**OAK LODGE WATER SERVICES AUTHORITY
RESOURCES SUMMARY – BY PROGRAM
FY 2026-27**

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Fund	PROPOSED 26-27	APPROVED 26-27	ADOPTED 26-27
Administrative Services						
\$ 1,586,633	\$ 1,502,893	\$ 790,054	Fund Balance	\$ 1,230,186	\$ 1,230,186	\$ -
129,303	125,358	66,000	Other revenue	114,000	114,000	-
1,069,000	1,100,000	1,278,000	Transfer In - Fund 10	1,228,000	1,228,000	-
2,030,000	2,200,000	2,611,605	Transfer In - Fund 20	2,511,605	2,511,605	-
1,069,000	1,100,000	1,278,000	Transfer In - Fund 30	1,228,000	1,228,000	-
\$ 5,883,935	\$ 6,028,251	\$ 6,023,659	Total	\$ 6,311,791	\$ 6,311,791	\$ -
Drinking Water						
\$ 1,051,094	\$ 1,486,577	\$ 1,411,923	Fund Balance	\$ 1,565,999	\$ 1,565,999	\$ -
5,380,290	6,043,081	6,496,000	Water Sales	6,950,720	6,950,720	-
433,835	532,925	280,592	Leases & Other	367,450	367,450	-
\$ 6,865,219	\$ 8,062,582	\$ 8,188,515	Total	\$ 8,884,169	\$ 8,884,169	\$ -
Wastewater						
\$ 1,275,808	\$ 1,577,969	\$ 1,127,713	Fund Balance	\$ 1,926,922	\$ 1,926,922	\$ -
11,809,405	12,967,383	13,727,000	Wastewater Charges	14,185,000	14,455,000	-
-	-	-	SDCs	-	-	-
28,136	76,614	23,800	Other revenue	88,800	88,800	-
-	164,500	180,322	Transfer In - Fund 30	182,000	182,000	-
\$ 13,113,350	\$ 14,786,466	\$ 15,058,835	Total	\$ 16,382,722	\$ 16,652,722	\$ -
Watershed Protection						
\$ 485,879	\$ 638,530	\$ 640,162	Fund Balance	\$ 673,385	\$ 673,385	\$ -
1,772,692	1,990,459	2,066,000	Watershed Charges	2,066,000	2,066,000	-
35,529	38,894	11,900	Other Revenue	26,200	26,200	-
\$ 2,294,100	\$ 2,667,882	\$ 2,718,062	Total	\$ 2,765,585	\$ 2,765,585	\$ -
Wastewater Revenue Bond Debt Service						
\$ 604,919	\$ 671,178	\$ 739,179	Fund Balance	\$ 791,476	\$ 791,476	\$ -
5,376	12,820	3,000	Interest Revenue	3,000	3,000	-
3,482,000	3,467,000	3,467,000	Transfers In - Fund 20	3,367,000	3,637,000	-
\$ 4,092,295	\$ 4,150,998	\$ 4,209,179	Total	\$ 4,161,476	\$ 4,431,476	\$ -
Drinking Water Capital						
\$ 3,843,048	\$ 4,205,108	\$ 5,293,011	Fund Balance	\$ 6,280,215	\$ 6,280,215	\$ -
584,520	744,231	100,000	SDCs	100,000	100,000	-
206,810	233,425	50,000	Other	230,000	230,000	-
1,500,000	2,200,000	2,600,000	Transfers In - Fund 10	3,600,000	3,600,000	-
\$ 6,134,378	\$ 7,382,764	\$ 8,043,011	Total	\$ 10,210,215	\$ 10,210,215	\$ -
Wastewater Capital						
\$ 3,223,924	\$ 3,448,083	\$ 3,990,160	Fund Balance	\$ 1,540,788	\$ 1,540,788	\$ -
191,105	242,755	100,000	SDCs	100,000	100,000	-
-	-	3,000,000	State Grant Revenue	2,000,000	2,000,000	-
-	-	5,615,000	Proceeds from Borrowing	9,000,000	9,000,000	-
171,913	174,177	30,000	Other Revenue	165,000	165,000	-
3,200,000	4,000,000	4,400,000	Transfers In - Fund 20	5,100,000	5,100,000	-
\$ 6,786,942	\$ 7,865,015	\$ 17,135,160	Total	\$ 17,905,788	\$ 17,905,788	\$ -
Watershed Protection Capital						
\$ 2,307,543	\$ 2,424,515	\$ 2,764,518	Fund Balance	\$ 3,109,390	\$ 3,109,390	\$ -
116,972	138,069	20,000	Other Revenue	120,000	120,000	-
-	250,000	250,000	Transfers In - Fund 30	250,000	250,000	-
\$ 2,424,515	\$ 2,812,584	\$ 3,034,518	Total	\$ 3,479,390	\$ 3,479,390	\$ -
\$ 47,594,734	\$ 53,756,542	\$ 64,410,939	TOTAL RESOURCES	\$ 70,101,136	\$ 70,641,136	\$ -

**OAK LODGE WATER SERVICES AUTHORITY
REQUIREMENTS SUMMARY – BY PROGRAM
FY 2026-27**

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Fund	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Administrative Services						
\$ 2,474,260	\$ 2,443,916	\$ 3,021,232	Personnel Services	\$ 3,084,450	\$ 3,084,450	\$ -
1,906,782	2,625,705	2,657,750	Materials & Services	2,517,865	2,482,865	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Debt Service	-	-	-
-	-	-	Transfers	-	-	-
-	-	-	Special Payments	-	-	-
-	-	175,000	Contingency	560,232	560,232	-
1,502,893	958,630	169,677	Unappropriated fund balance	149,244	184,244	-
\$ 5,883,935	\$ 6,028,251	\$ 6,023,659	Total	\$ 6,311,791	\$ 6,311,791	\$ -
Drinking Water						
\$ 980,796	\$ 972,223	\$ 1,154,760	Personnel Services	\$ 1,258,000	\$ 1,258,000	\$ -
1,619,822	1,910,913	1,947,000	Materials & Services	2,031,625	2,031,625	-
209,006	208,814	209,488	Debt Service	-	-	-
2,569,000	3,300,000	3,878,000	Transfers Out - Fund 05 & 71	4,828,000	4,828,000	-
-	-	999,267	Contingency	766,544	766,544	-
1,486,596	1,702,357	-	Unappropriated fund balance	-	-	-
\$ 6,865,219	\$ 8,094,307	\$ 8,188,515	Total	\$ 8,884,169	\$ 8,884,169	\$ -
Wastewater						
\$ 1,866,894	\$ 1,890,556	\$ 2,136,608	Personnel Services	\$ 2,268,000	\$ 2,268,000	\$ -
1,111,087	1,299,746	1,535,400	Materials & Services	1,545,650	1,545,650	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Debt Service	-	-	-
8,712,000	9,667,000	10,478,605	Transfers Out - Fund 05, 50, 72	10,978,605	11,248,605	-
-	-	908,222	Contingency	953,415	953,415	-
1,577,969	1,929,164	-	Unappropriated fund balance	637,052	637,052	-
\$ 13,267,950	\$ 14,786,466	\$ 15,058,835	Total	\$ 16,382,722	\$ 16,652,722	\$ -
Watershed Protection						
\$ 176,298	\$ 159,295	\$ 202,213	Personnel Services	\$ 205,000	\$ 205,000	\$ -
255,673	220,370	288,950	Materials & Services	240,600	240,600	-
-	-	-	Debt Service	-	-	-
1,223,600	1,514,500	1,708,322	Transfers Out - Fun 05, 20, 73	1,660,000	1,660,000	-
-	-	230,000	Contingency	110,900	110,900	-
638,530	773,717	288,577	Unappropriated fund balance	549,085	549,085	-
\$ 2,294,100	\$ 2,667,882	\$ 2,718,062	Total	\$ 2,765,585	\$ 2,765,585	\$ -
Wastewater Revenue Bond Debt Service						
\$ 3,421,117	\$ 3,416,745	\$ 3,412,777	Debt Service	\$ 3,391,035	\$ 3,391,035	\$ -
671,178	734,253	796,402	Reserve for future expenditure	770,441	1,040,441	-
\$ 4,092,295	\$ 4,150,998	\$ 4,209,179	Total	\$ 4,161,476	\$ 4,431,476	\$ -
Drinking Water Capital						
\$ 1,929,270	\$ 866,549	\$ 3,261,000	Capital Outlay	\$ 4,761,000	\$ 4,761,000	\$ -
-	-	400,000	Contingency	500,000	500,000	-
4,205,108	-	4,382,011	Reserve for future expenditure	4,949,215	4,949,215	-
\$ 6,134,378	\$ 866,549	\$ 8,043,011	Total	\$ 10,210,215	\$ 10,210,215	\$ -
Wastewater Capital						
\$ 3,443,859	\$ 3,400,969	\$ 14,364,000	Capital Outlay	\$ 14,934,000	\$ 14,934,000	\$ -
-	-	1,436,400	Contingency	1,493,400	1,493,400	-
3,448,083	4,464,046	1,334,760	Reserve for future expenditure	1,478,388	1,478,388	-
\$ 6,891,942	\$ 7,865,015	\$ 17,135,160	Total	\$ 17,905,788	\$ 17,905,788	\$ -
Watershed Protection Capital						
\$ -	\$ 23,195	\$ 300,000	Capital Outlay	\$ 300,000	\$ 300,000	\$ -
-	-	50,000	Contingency	50,000	50,000	-
2,424,515	2,789,390	2,684,518	Reserve for future expenditure	3,129,390	3,129,390	-
\$ 2,424,515	\$ 2,812,584	\$ 3,034,518	Total	\$ 3,479,390	\$ 3,479,390	\$ -
\$ 47,854,334	\$ 47,272,052	\$ 64,410,939	TOTAL REQUIREMENTS	\$ 70,101,136	\$ 70,641,136	\$ -

**Administrative Services Fund
Fund 05**

Purpose: The Administrative Services Fund centralizes the support services within OLWS to provide an efficient and fair means to capture and allocate support service costs. Divisions of this fund include Administration & Finance, Human Resources, Technical Services, and Vehicle Maintenance. Each of these support services are funded through transfers from the Drinking Water, Wastewater Reclamation, and Watershed Protection operating funds on a predetermined basis of allocation.

FTE: The Administrative Services Fund is comprised of 17.3 full-time employees (FTE). Positions are outlined in the division descriptions below.

Administration & Finance – Division 01

The Administration & Finance Division is comprised of 8.0 full-time employees:

- General Manager
- Finance Director
- Senior Accounting Specialist
- Junior Accounting Specialist (2)
- Billing/Administrative Specialist (3)

Human Resources – Division 02

The Human Resources Division is comprised of 2.0 full-time employees:

- Human Resources Manager
- District Recorder

Technical Services – Division 03

The Technical Services Division is comprised of 7.3 full-time employees:

- Assistant District Engineer
- Civil Engineer
- Associate Engineer
- IT and Asset Specialist
- Development Review Specialist
- Pollution Prevention Specialist
- Outreach and Communication Specialist

The Public Works Director/District Engineer allocates 0.3 FTE to the Administrative Services Fund.

Vehicle Maintenance – Division 04

The Vehicle Maintenance Division is not directly assigned FTE.

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

Fund 05 - Administrative Services Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
05-00- Resources							
\$ 1,586,633	\$ 1,502,893	\$ 790,054	3500	Beginning Fund Balance	\$ 1,230,186	\$ 1,230,186	
	7,620	1,000	4227	System Devel. - Compliance	1,000	1,000	
	53,400	45,000	4230	Contract Services Revenue	45,000	45,000	
	54,148	10,000	4610	Investment Revenue	55,000	55,000	
	14,135	10,000	4630	Miscellaneous Revenues	13,000	13,000	
05-29- Transfers In							
\$ 1,069,000	\$ 1,100,000	\$ 1,278,000	4910	Transfer In from Fund 10	\$ 1,228,000	\$ 1,228,000	\$ -
	2,030,000	2,611,605	4920	Transfer In from Fund 20	2,511,605	2,511,605	-
	1,069,000	1,278,000	4930	Transfer In from Fund 30	1,228,000	1,228,000	-
\$ 5,883,935	\$ 6,028,251	\$ 6,023,659	Total Resources		\$ 6,311,791	\$ 6,311,791	\$ -

Division 01 - Finance/Administration

05-01- Personnel Services - 7 FTE							
\$ 869,119	\$ 737,155	\$ 947,101	5110	Regular employees	\$ 979,000	\$ 979,000	
	3,814	166	5120	Temporary/Seasonal	-	-	
	10,078	5,415	5130	Overtime	10,000	10,000	
	131,599	106,991	5210	Health/Dental insurance	143,000	143,000	
	64,985	54,351	5230	Social Security	76,000	76,000	
	164,625	115,656	5240	Retirement	202,000	202,000	
	10,486	9,126	5250	Trimet/WBF/Paid Leave OR	26,000	26,000	
	-	-	5260	Unemployment	-	-	
	690	552	5270	Workers compensation	1,200	1,200	
	25	-	5290	Other employee benefits	-	-	
\$ 1,255,420	\$ 1,029,411	\$ 1,398,389	Total Personnel Services		\$ 1,437,200	\$ 1,437,200	\$ -

05-01- Materials and Services							
Professional and technical services							
\$ 164,440	\$ 205,054	\$ 300,000	6110	Legal services	\$ 300,000	\$ 300,000	
	37,275	165,938	6120	Accounting and audit services	150,000	150,000	
	173,099	564,077	6155	Contracted Services	333,700	333,700	
	39,838	44,200	6180	Dues and subscriptions	40,766	40,766	
Utilities							
	16,287	17,477	6220	Electricity	26,000	26,000	
	4,161	5,223	6240	Natural gas	6,000	6,000	
	4,091	4,188	6290	Other utilities	6,500	6,500	
Repairs and maintenance							
	20,439	22,019	6310	Janitorial services	25,000	25,000	
	30,250	30,018	6320	Buildings and grounds	79,070	44,070	
Travel and Training							
	324	261	6410	Mileage	1,000	1,000	
	8,028	9,521	6420	Staff training	14,000	14,000	
Supplies							
	28,797	22,197	6510	Office supplies	26,000	26,000	
	8	725	6730	Communications	1,000	1,000	
	2,299	2,299	6760	Equipment rental	2,299	2,299	
	167,036	326,134	6770	Bank charges	205,000	205,000	
	1,899	3,052	6780	Taxes, Fees, Permits	2,000	2,000	
	-	-	6790	Miscellaneous expense	-	-	
\$ 698,272	\$ 1,420,276	\$ 1,352,400	Total Materials and Services		\$ 1,218,335	\$ 1,183,335	\$ -

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Division 02 - Human Resources							
05-02- Personnel Services - 2 FTE							
\$ 240,469	\$ 211,728	\$ 245,000	5110	Regular employees	\$ 233,000	\$ 233,000	
12,038	-	-	5120	Temporary/Seasonal	-	-	
1,254	(295)	2,000	5130	Overtime	1,000	1,000	
37,805	54,086	60,000	5210	Health/Dental insurance	72,000	72,000	
19,005	15,605	22,500	5230	Social Security	18,000	18,000	
38,274	34,053	43,000	5240	Retirement	48,000	48,000	
2,971	2,610	3,800	5250	Trimet/WBF	3,000	3,000	
-	-	-	5260	Unemployment	-	-	
277	144	500	5270	Workers compensation	500	500	
15,637	10,225	15,000	5290	Other employee benefits	15,000	15,000	
\$ 367,730	\$ 328,156	\$ 391,800	Total Personnel Services		\$ 390,500	\$ 390,500	\$ -
05-02- Materials and Services							
\$ 112,363	\$ 41,344	\$ 46,000	6155	Contracted Services	\$ 43,000	\$ 43,000	
4,422	2,073	4,000	6175	Records management	4,500	4,500	
Utilities							
58,194	70,149	63,000	6230	Telephone	66,000	66,000	
Travel and Training							
168	513	1,000	6410	Mileage	1,000	1,000	
11,795	3,921	20,000	6420	Staff training	11,000	11,000	
1,732	1,978	5,000	6440	Board Expense	5,000	5,000	
Supplies							
1,333	6	1,000	6510	Office supplies	-	-	
534	1,918	1,000	6540	Safety supplies	-	-	
31,727	11,867	-	6560	Uniforms	-	-	
-	-	-	6610	Board Compensation	2,500	2,500	
-	9,470	500	6620	Elections Costs	10,000	10,000	
202,219	194,790	260,000	6720	Insurance	280,000	280,000	
36,245	2,429	2,500	6730	Communications	3,000	3,000	
1,347	4,016	1,500	6740	Advertising	7,000	7,000	
-	-	-	6790	Miscellaneous expense	-	-	-
\$ 462,080	\$ 344,474	\$ 405,500	Total Materials and Services		\$ 433,000	\$ 433,000	\$ -

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

Fund 05 - Administrative Services Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Division 03 - Technical Services							
05-03- Personnel Services - 7.3 FTE							
\$ 594,463	\$ 787,674	\$ 837,250	5110	Regular employees	\$ 878,000	\$ 878,000	
-	459	5,000	5130	Overtime	5,000	5,000	
89,550	85,543	152,623	5210	Health/Dental Insurance	111,000	111,000	
44,655	59,674	65,000	5230	Social Security	69,000	69,000	
114,733	142,565	160,426	5240	Retirement	182,000	182,000	
7,131	9,733	10,244	5250	Trimet/WBF	11,000	11,000	
578	492	500	5270	Workers compensation	750	750	
-	210	-	5290	Other employee benefits	-	-	
\$ 851,110	\$ 1,086,349	\$ 1,231,043	Total Personnel Services		\$ 1,256,750	\$ 1,256,750	\$ -
05-03- Materials and Services							
\$ 263,663	\$ 296,915	\$ 273,000	6155	Contracted Services	\$ 238,700	\$ 238,700	
Repairs and maintenance							
371,874	443,210	432,000	6350	Computer maintenance	432,980	432,980	
Travel and Training							
34	544	500	6410	Mileage	500	500	
3,244	3,325	15,000	6420	Staff training	15,000	15,000	
355	1,047	2,000	6430	Certifications	2,000	2,000	
Supplies							
116	434	1,000	6530	Small tools and equipment	1,000	1,000	
4,254	557	5,000	6540	Safety Supplies	5,000	5,000	
76	548	3,000	6550	Operational Supplies	3,000	3,000	
-	21,827	38,350	6730	Communications	38,350	38,350	
-	-	-	6790	Miscellaneous expense	-	-	
\$ 643,616	\$ 768,407	\$ 769,850	Total Materials and Services		\$ 736,530	\$ 736,530	\$ -
Division 04 - Vehicle Services							
05-04- Materials and Services							
Repairs and maintenance							
\$ 64,855	\$ 62,005	\$ 80,000	6330	Vehicle/equipment maintenance	\$ 80,000	\$ 80,000	
37,959	30,542	50,000	6520	Fuel and oils	50,000	50,000	
\$ 102,814	\$ 92,548	\$ 130,000	Total Materials and Services		\$ 130,000	\$ 130,000	\$ -
Non-divisional							
05-29- Contingency							
\$ -	\$ -	\$ 175,000	9000	Contingency	\$ 560,232	\$ 560,232	
\$ -	\$ -	\$ 175,000	Total Contingency		\$ 560,232	\$ 560,232	\$ -
\$ 4,381,042	\$ 5,069,621	\$ 5,853,982	Total Appropriations		\$ 6,162,547	\$ 6,127,547	\$ -
\$ 1,502,893	\$ 958,630	\$ 169,677	Unappropriated ending fund balance		\$ 149,244	\$ 184,244	\$ -
\$ 5,883,935	\$ 6,028,251	\$ 6,023,659	Total Requirements		\$ 6,311,791	\$ 6,311,791	\$ -

**Drinking Water Fund
 Fund 10**

Purpose: The Drinking Water Fund maintains and operates a drinking water distribution system to efficiently meet the needs of the community through uninterrupted service delivery. The cost of purchased water, protection of community health, and reduction of non-revenue water are funded through water service charges billed to customers.

The Drinking Water Fund provides transfers to the Administrative Services Fund and Drinking Water Capital Fund for services related to the operation and maintenance of the distribution system.

FTE: The Drinking Water Fund is comprised of 7.3 full-time employees.

- Water Distribution Supervisor
- Water Distribution Utility Worker (6)

The Public Works Director/District Engineer allocates 0.3 FTE to the Drinking Water Fund.

Fund 10 - Drinking Water Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
10-00- Resources							
\$ 1,051,094	\$ 1,486,577	\$ 1,411,923	3500	Beginning Fund Balance	\$ 1,565,999	\$ 1,565,999	
41,677	48,420	41,920	4210	Water sales - CRW	41,000	41,000	
5,380,290	6,043,081	6,496,000	4211	Water sales	6,950,720	6,950,720	
14,433	16,303	14,672	4215	Penalties and late charges	27,000	27,000	
61,241	100,222	10,000	4240	Service installations	30,000	30,000	
218,169	213,746	180,000	4280	Rents and leases	205,450	205,450	
25,250	29,069	10,000	4290	Other charges for services	12,000	12,000	
37,005	55,277	5,000	4610	Investment revenue	28,000	28,000	
36,060	69,887	19,000	4630	Miscellaneous revenues	24,000	24,000	
-	31,725	-	4640	Proceeds from sale of capital assets	-	-	
\$ 6,865,219	\$ 8,094,307	\$ 8,188,515	Total Resources		\$ 8,884,169	\$ 8,884,169	\$ -

**OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27**

Fund 10 - Drinking Water Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Division 20 - Drinking Water Operations							
10-20- Personnel Services - 7.30 FTE							
\$ 650,849	\$ 640,625	\$ 760,384	5110	Regular employees	\$ 787,000	\$ 787,000	
31,694	43,082	39,000	5130	Overtime	57,000	57,000	
96,151	87,795	132,172	5210	Health/Dental insurance	160,000	160,000	
51,740	52,192	58,929	5230	Social Security	61,000	61,000	
131,029	126,125	145,516	5240	Retirement	163,000	163,000	
8,196	8,483	6,759	5250	Trimet/WBF	10,000	10,000	
10,996	14,096	12,000	5270	Workers compensation	20,000	20,000	
141	(175)	-	5290	Other employee benefits	-	-	-
<u>\$ 980,796</u>	<u>\$ 972,223</u>	<u>\$ 1,154,760</u>	Total Personnel Services		<u>\$ 1,258,000</u>	<u>\$ 1,258,000</u>	<u>\$ -</u>
10-20- Materials and Services							
Professional and technical services							
\$ 127,526	\$ 246,056	\$ 202,000	6155	Contracted Services	\$ 200,000	\$ 200,000	
Utilities							
37,223	45,568	56,500	6220	Electricity	55,000	55,000	
2,398	2,417	3,000	6240	Natural gas	3,000	3,000	
5,440	5,365	6,000	6290	Other utilities	7,000	7,000	
Repairs and maintenance							
3,360	6,797	5,000	6320	Buildings and grounds	9,000	9,000	
219,404	330,578	300,000	6340	System maintenance	322,000	322,000	
Travel and Training							
280	78	500	6410	Mileage	500	500	
8,559	5,103	10,000	6420	Staff training	12,000	12,000	
2,692	3,731	2,000	6430	Certifications	4,000	4,000	
Supplies							
14,982	12,373	10,000	6530	Small tools and equipment	15,000	15,000	
20,590	16,938	15,000	6540	Safety Supplies	15,000	15,000	
-	1,691	14,000	6560	Uniforms	14,000	14,000	
7,512	12,377	10,000	6550	Operational Supplies	15,000	15,000	
1,124,889	1,176,541	1,250,000	6710	Purchased water	1,301,625	1,301,625	
26,417	19,779	35,000	6715	Water quality program	30,000	30,000	
-	-	8,000	6760	Equipment rental	8,000	8,000	
18,551	25,522	20,000	6780	Taxes, Fees, Permits	20,500	20,500	
-	-	-	6790	Miscellaneous expense	-	-	-
<u>\$ 1,619,822</u>	<u>\$ 1,910,913</u>	<u>\$ 1,947,000</u>	Total Materials and Services		<u>\$ 2,031,625</u>	<u>\$ 2,031,625</u>	<u>\$ -</u>
10-24- Debt Service							
Principal payments							
\$ 193,000	\$ 198,000	\$ 204,000	6815	2019 Zions Bank Loan - Due 2/1	\$ -	\$ -	
Interest payments							
16,006	10,814	5,488	6825	2019 Zions Bank Loan - Due 8/1 & 2/1	-	-	
<u>\$ 209,006</u>	<u>\$ 208,814</u>	<u>\$ 209,488</u>	Total Debt Service		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Non-divisional							
10-29- Transfers Out							
\$ 1,069,000	\$ 1,100,000	\$ 1,278,000	8105	Transfer Out to Fund 05	\$ 1,228,000	\$ 1,228,000	
1,500,000	2,200,000	2,600,000	8171	Transfer Out to Fund 71	3,600,000	3,600,000	
<u>\$ 2,569,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,878,000</u>	Total Transfers		<u>\$ 4,828,000</u>	<u>\$ 4,828,000</u>	<u>\$ -</u>
10-29- Contingency							
\$ -	\$ -	\$ 999,267	9000	Contingency	\$ 766,544	\$ 766,544	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 999,267</u>	Total Contingency		<u>\$ 766,544</u>	<u>\$ 766,544</u>	<u>\$ -</u>
<u>\$ 5,378,623</u>	<u>\$ 6,391,950</u>	<u>\$ 8,188,515</u>	Total Appropriations		<u>\$ 8,884,169</u>	<u>\$ 8,884,169</u>	<u>\$ -</u>
\$ 1,486,596	\$ 1,702,357	\$ -	Unappropriated ending fund balance		\$ -	\$ -	\$ -
<u>\$ 6,865,219</u>	<u>\$ 8,094,307</u>	<u>\$ 8,188,515</u>	Total Requirements		<u>\$ 8,884,169</u>	<u>\$ 8,884,169</u>	<u>\$ -</u>

**Wastewater Fund
 Fund 20**

Purpose: The Wastewater Reclamation Fund maintains and operates a wastewater collection system and wastewater treatment plant. Divisions include Wastewater Treatment and Wastewater Collections. The cost of meeting regulatory requirements, providing uninterrupted service, and protecting the environment and community health are funded through wastewater service charges billed to customers.

The Wastewater Fund provides transfers to the Administrative Services Fund and Wastewater Capital Fund for services related to the operation and maintenance of the wastewater collection system and wastewater treatment plant. The Wastewater Fund also provides transfers to the Wastewater General Obligation Debt Service Fund and Wastewater Revenue Bond Debt Service Funds for payment of debt.

FTE: The Wastewater Reclamation Fund is comprised of 13.3 full-time employees. Positions are outlined in the division descriptions below.

Wastewater Treatment – Division 21

The Wastewater Treatment Division is comprised of 8.0 full-time employees:

- Plant Superintendent
- Plant Operator (4)
- Lab Specialist
- Maintenance Mechanic (2)

Wastewater Collections – Division 22

The Wastewater Collections Division is comprised of 5.3 full-time employees:

- Wastewater Collections Supervisor
- Wastewater Collections Utility Worker (4)

The Public Works Director/District Engineer allocates 0.3 FTE to the Wastewater Reclamation Fund, specifically to the Wastewater Collections Division.

Fund 20 - Wastewater Reclamation Fund							
ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
			20-00-	Resources			
\$ 1,275,808	\$ 1,577,969	\$ 1,127,713	3500	Beginning Fund Balance	\$ 1,926,922	\$ 1,926,922	
11,809,405	12,967,383	13,727,000	4212	Wastewater charges	14,185,000	14,455,000	
8,700	6,057	6,800	4215	Penalties and late charges	6,800	6,800	
14,470	12,914	14,000	4290	Other charges for services	14,000	14,000	
2,047	52,855	1,000	4610	Investment revenue	64,000	64,000	
2,920	4,788	2,000	4630	Miscellaneous revenues	4,000	4,000	
154,600	164,500	180,322	4930	Transfer In from Fund 30	182,000	182,000	
\$ 13,267,950	\$ 14,786,466	\$ 15,058,835		Total Resources	\$ 16,382,722	\$ 16,652,722	\$ -

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

Fund 20 - Wastewater Reclamation Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Division 21 - Wastewater Treatment Operations							
20-21- Personnel Services - 8.00 FTE							
\$ 685,598	\$ 749,045	\$ 785,728	5110	Regular employees	\$ 837,000	\$ 837,000	
-	-	-	5120	Temporary/Seasonal			
51,673	37,452	53,000	5130	Overtime	54,000	54,000	
152,312	163,672	182,362	5210	Health/Dental insurance	177,000	177,000	
55,531	59,354	60,893	5230	Social Security	65,000	65,000	
127,483	136,284	147,088	5240	Retirement	171,000	171,000	
8,911	9,729	9,784	5250	Trimet/WBF	11,000	11,000	
3,686	-	-	5260	Unemployment	-	-	
13,006	15,463	15,000	5270	Workers compensation	20,000	20,000	
-	(300)	-	5290	Other employee benefits	-	-	
\$ 1,098,201	\$ 1,170,699	\$ 1,253,855	Total Personnel Services - Treatment		\$ 1,335,000	\$ 1,335,000	\$ -
20-21- Materials and Services							
Professional and technical services							
\$ 184,851	\$ 274,005	\$ 225,000	6155	Contracted Services	\$ 238,000	\$ 238,000	
-	-	-	6180	Dues and subscriptions	-	-	
Utilities							
304,479	335,414	400,000	6220	Electricity	420,000	420,000	
1,557	1,607	2,200	6240	Natural gas	2,200	2,200	
31,680	39,146	65,000	6250	Solid Waste Disposal	68,250	68,250	
1,980	-	-	6290	Other utilities	2,200	2,200	
Repairs and maintenance							
13,374	14,556	17,000	6310	Janitorial services	17,000	17,000	
59,558	65,560	70,000	6320	Buildings and grounds	73,500	73,500	
131,761	176,631	225,000	6342	WRF system maintenance	240,000	240,000	
Travel and Training							
187	61	500	6410	Mileage	500	500	
3,575	1,083	12,000	6420	Staff training	10,000	10,000	
1,031	775	2,000	6430	Certifications	2,000	2,000	
43,523			Supplies				
	57,620	82,000	6525	Chemicals	88,600	88,600	
13,318	17,454	20,000	6530	Small tools and equipment	20,000	20,000	
21,433	17,964	6,200	6540	Safety supplies	6,250	6,250	
6,509	8,902	6,000	6550	Operational supplies	7,000	7,000	
-	7,573	18,000	6560	Uniforms	16,000	16,000	
13,449	17,177	15,000	6570	In-House Laboratory Supplies	-	-	
28,497	6,109	47,000	6760	Equipment rental	15,000	15,000	
68,696	83,580	85,000	6780	Taxes, Fees, Permits	85,000	85,000	
\$ 929,461	\$ 1,125,216	\$ 1,297,900	Total Materials and Services - Treatment		\$ 1,311,500	\$ 1,311,500	\$ -

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

Fund 20 - Wastewater Reclamation Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
20-22- Personnel Services - 5.30 FTE							
\$ 481,318	\$ 449,942	\$ 558,398	5110	Regular employees	\$ 576,000	\$ 576,000	
41,390	41,377	35,000	5130	Overtime	47,000	47,000	
92,915	84,549	122,603	5210	Health/Dental Insurance	124,000	124,000	
38,978	36,724	43,276	5230	Social Security	45,000	45,000	
97,851	91,662	104,532	5240	Retirement	118,000	118,000	
6,257	6,075	6,944	5250	Trimet/WBF	8,000	8,000	
-	-	-	5260	Unemployment	-	-	
9,977	9,528	12,000	5270	Workers compensation	15,000	15,000	
8	-	-	5290	Other employee benefits	-	-	-
\$ 768,694	\$ 719,858	\$ 882,753	Total Personnel Services - Collections		\$ 933,000	\$ 933,000	\$ -
20-22- Materials and Services - Collections							
Professional and technical services							
\$ 26,511	\$ 24,723	\$ 49,000	6155	Contracted Services	\$ 48,000	\$ 48,000	
Utilities							
51,056	42,989	62,000	6220	Electricity	62,000	62,000	
508	580	1,000	6290	Other utilities	650	650	
Repairs and maintenance							
-	-	-	6320	Buildings and grounds	-	-	
28,630	32,220	35,000	6342	Collection system maintenance	35,000	35,000	
Travel and Training							
42	47	500	6410	Mileage	500	500	
6,362	9,103	10,000	6420	Staff training	10,000	10,000	
1,776	3,516	3,000	6430	Certifications	3,000	3,000	
Supplies							
32,024	13,288	20,000	6530	Small tools and equipment	20,000	20,000	
6,109	15,737	12,000	6540	Safety Supplies	8,000	8,000	
1,342	4,645	5,000	6550	Operational Supplies	5,000	5,000	
-	7,352	10,000	6560	Uniforms	10,000	10,000	
27,264	20,329	30,000	6780	Taxes, Fees, Permits	32,000	32,000	
-	-	-	6790	Miscellaneous expense	-	-	
\$ 181,625	\$ 174,529	\$ 237,500	Total Materials and Services - Collections		\$ 234,150	\$ 234,150	\$ -
Non-divisional							
20-29- Transfers Out							
\$ 2,030,000	\$ 2,200,000	\$ 2,611,605	8105	Transfer Out to Fund 05	\$ 2,511,605	\$ 2,511,605	
3,482,000	3,467,000	3,467,000	8150	Transfer Out to Fund 50	3,367,000	3,637,000	
3,200,000	4,000,000	4,400,000	8172	Transfer Out to Fund 72	5,100,000	5,100,000	
\$ 8,712,000	\$ 9,667,000	\$ 10,478,605	Total Transfers		\$ 10,978,605	\$ 11,248,605	\$ -
20-29- Contingency							
\$ -	\$ -	\$ 908,222	9000	Contingency	\$ 953,415	\$ 953,415	
\$ -	\$ -	\$ 908,222	Total Contingency		\$ 953,415	\$ 953,415	\$ -
\$ 11,689,981	\$ 12,857,302	\$ 15,058,835	Total Appropriations		\$ 15,745,670	\$ 16,015,670	\$ -
\$ 1,577,969	\$ 1,929,164	\$ -	Unappropriated ending fund balance		\$ 637,052	\$ 637,052	\$ 637,052
\$ 13,267,950	\$ 14,786,466	\$ 15,058,835	Total Requirements		\$ 16,382,722	\$ 16,652,722	\$ 637,052

Watershed Protection Fund
Fund 30

Purpose: The Watershed Protection Fund manages and operates the Watershed Protection Program. Watershed education and protection are funded through watershed protection charges billed to customers.

The Watershed Protection Fund provides transfers to the Administrative Services Fund and Watershed Protection Capital Fund for services related to the management and operation of the Watershed Protection Program.

FTE: The Watershed Protection Fund is comprised of 1.1 full-time employees.

- Water Quality Coordinator

The Public Works Director/District Engineer allocates 0.1 FTE to the Watershed Protection Fund and directly manages the Water Quality Coordinator.

Fund 30 - Watershed Protection

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
			30-00-	Resources			
\$ 485,879	\$ 638,530	\$ 640,162	3500	Beginning Fund Balance	\$ 673,385	\$ 673,385	
1,772,692	1,990,459	2,066,000	4213	Watershed protection charges	2,066,000	2,066,000	
2,595	1,176	1,400	4215	Penalties and late charges	2,200	2,200	
32,481	25,752	10,000	4290	Other charges for services	15,000	15,000	
453	11,966	500	4610	Investment revenue	9,000	9,000	
\$ 2,294,100	\$ 2,667,882	\$ 2,718,062	Total Resources		\$ 2,765,585	\$ 2,765,585	\$ -

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	APPROVED 26-27	APPROVED 26-27	ADOPTED 26-27
Division 23 - Watershed Protection Operations							
30-23- Personnel Services - 1.10 FTE							
\$ 110,682	\$ 99,494	\$ 123,556	5110	Regular employees	\$ 130,000	\$ 130,000	
249	74	1,000	5130	Overtime	1,000	1,000	
32,733	31,543	41,917	5210	Health / Dental insurance	31,000	31,000	
8,317	7,438	9,575	5230	Social Security	11,000	11,000	
20,766	17,766	23,129	5240	Retirement	27,000	27,000	
1,323	1,231	1,536	5250	Trimet	2,000	2,000	
2,229	1,750	1,500	5270	Workers compensation	3,000	3,000	
-	-	-	5290	Other employee benefits	-	-	
\$ 176,298	\$ 159,295	\$ 202,213	Total Personnel Services		\$ 205,000	\$ 205,000	\$ -
30-23- Materials and Services							
Professional and technical services							
\$ 154,889	\$ 129,959	\$ 160,600	6155	Contracted Services	\$ 56,650	\$ 56,650	
Repairs and maintenance							
30,150	20,450	45,000	6340	System maintenance	55,000	55,000	
Travel and Training							
1,494	-	1,500	6420	Staff training	1,500	1,500	
-	195	350	6430	Certifications	350	350	
Supplies							
18	-	1,000	6530	Small tools and equipment	1,000	1,000	
-	48	500	6540	Safety Supplies	500	500	
4,254	4,629	5,000	6550	Operational Supplies	5,000	5,000	
60,644	-	-	6730	Communications	-	-	
-	60,865	70,500	6735	Public Outreach & Education	115,000	115,000	
4,224	4,224	4,500	6780	Taxes, Fees, Permits	5,600	5,600	
-	-	-	6790	Miscellaneous expense	-	-	
\$ 255,673	\$ 220,370	\$ 288,950	Total Materials and Services		\$ 240,600	\$ 240,600	\$ -
\$ -	\$ -	\$ -	Total Debt Service		\$ -	\$ -	\$ -
Non-divisional							
30-29- Transfers Out							
\$ 1,069,000	\$ 1,100,000	\$ 1,278,000	8105	Transfer Out to Fund 05	\$ 1,228,000	\$ 1,228,000	
154,600	164,500	180,322	8120	Transfer Out to Fund 20	182,000	182,000	
-	250,000	250,000	8173	Transfer Out to Fund 73	250,000	250,000	
\$ 1,223,600	\$ 1,514,500	\$ 1,708,322	Total Transfers		\$ 1,660,000	\$ 1,660,000	\$ -
30-29- Contingency							
\$ -	\$ -	\$ 230,000	9000	Contingency	\$ 110,900	\$ 110,900	
\$ -	\$ -	\$ 230,000	Total Contingency		\$ 110,900	\$ 110,900	\$ -
\$ 1,655,571	\$ 1,894,165	\$ 2,429,485	Total Appropriations		\$ 2,216,500	\$ 2,216,500	\$ -
\$ 638,530	\$ 773,717	\$ 288,577	Unappropriated ending fund balance		\$ 549,085	\$ 549,085	\$ -
\$ 2,294,100	\$ 2,667,882	\$ 2,718,062	Total Requirements		\$ 2,765,585	\$ 2,765,585	\$ -

**Wastewater Revenue Bond Debt Service Fund
Fund 50**

Purpose: The Wastewater Revenue Bond Debt Service Fund accounts for non-property tax backed debt payments funded by transfers from the Wastewater Reclamation Fund.

State of Oregon Department of Environmental Quality Clean Water State Revolving Fund Loan

In 2011 the State of Oregon Department of Environmental Quality Clean Water State Revolving Fund (SRF) Loan Program for Intended Use Plans loaned \$19M to OLWS; 66 percent of federal capitalization grant funds and 34 percent state funds. The Loan has a twenty-year maturity term and range of 0-2.65 percent interest rate, plus an annual .5 percent administrative fee of the principal balance.

The loan requires a legal loan reserve in which OLWS must place an amount equal to one-half the average annual debt service in reserve. The loan program also requires debt service coverage in which OLWS must maintain wastewater rates in connection with the operations of the facility that are adequate to generate sufficient net operating revenues in each fiscal year to pay all revenue backed debt service requirements plus five percent of the loan's annual debt service expenditures.

JP Morgan Bank Loan

On December 20, 2017 OLWS borrowed \$15,173,000 from JP Morgan Bank to defease \$14,310,000 in General Obligation (GO) Bonds issued on May 13, 2010. The loan has a thirteen-year maturity term at a 2.5 percent interest rate. The advance refunding of the 2010 GO Bonds will save OLWS approximately \$915K in total debt service through fiscal year 2030.

The loan requires debt service coverage in which OLWS must charge rates and fees adequate to generate revenues that are at least equal to twenty percent of parity bond debt service and one-hundred percent combined parity and subordinate obligation debt service.

State of Oregon Infrastructure Finance Authority Loans

On August 31, 2010 the State of Oregon Infrastructure Finance Authority (IFA) loaned OLWS \$8M of Recovery Zone Economic Development Bonds, also known as United States Build America Bonds, on a twenty-year maturity term with rates ranging from 2-2.84 percent.

On February 18, 2021 OLWS participated in a bond refunding to amend the loan agreement with the State of Oregon Business Oregon, who refunded the bonds that funded the IFA loan. The amended agreement for \$3,684,197.37 is secured with a pledge of wastewater net revenue and will continue for the remaining ten-years of the original loan, retaining the maturity date of December 1, 2020 with an all-in true interest cost of 1.323 percent.

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

Fund 50 - WW Revenue Bond Debt Service

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	PROPOSED 26-27	APPROVED 26-27	ADOPTED 26-27
50-00- Resources							
\$ 604,919	\$ 671,178	\$ 739,179	3500	Beginning Fund Balance	\$ 791,476	\$ 791,476	
5,376	12,820	3,000	4610	Investment revenue	3,000	3,000	
50-29- Transfers In							
3,482,000	3,467,000	3,467,000	4920	Transfer In from Fund 20	3,367,000	3,637,000	
<u>\$ 4,092,295</u>	<u>\$ 4,150,998</u>	<u>\$ 4,209,179</u>	Total Resources		<u>\$ 4,161,476</u>	<u>\$ 4,431,476</u>	<u>\$ -</u>
50-24- Debt Service							
Principal payments							
\$ 964,834	\$ 983,902	\$ 1,003,481	6810	2010 SRF Loan - Due 8/1 & 2/1	\$ 1,023,579	\$ 1,023,579	
322,781	335,670	353,704	6811	2021 IFA Loan - Due 12/1	376,889	376,889	
1,450,000	1,490,000	1,527,000	6813	2017 JPM Bank Loan - Due 5/1	1,543,000	1,543,000	
Interest payments							
259,614	235,674	211,127	6820	2010 SRF Loan - Due 8/1 & 2/1	185,962	185,962	
153,338	137,199	120,415	6822	2021 IFA Loan - Due 12/1	102,730	102,730	
270,550	234,300	197,050	6823	2017 JPM Bank Loan - Due 11/1 & 5/1	158,875	158,875	
<u>\$ 3,421,117</u>	<u>\$ 3,416,745</u>	<u>\$ 3,412,777</u>	Total Debt Service		<u>\$ 3,391,035</u>	<u>\$ 3,391,035</u>	<u>\$ -</u>
<u>\$ 3,421,117</u>	<u>\$ 3,416,745</u>	<u>\$ 3,412,777</u>	Total Appropriations		<u>\$ 3,391,035</u>	<u>\$ 3,391,035</u>	<u>\$ -</u>
\$ 671,178	\$ 734,253	\$ 796,402	Reserve for future expenditures		\$ 770,441	\$ 1,040,441	\$ -
<u>\$ 4,092,295</u>	<u>\$ 4,150,998</u>	<u>\$ 4,209,179</u>	Total Requirements		<u>\$ 4,161,476</u>	<u>\$ 4,431,476</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

**Drinking Water Capital Fund
Fund 71**

Purpose: The Drinking Water Capital Fund accounts for debt proceeds, capital expenditures, contingencies, and reserves associated with drinking water capital improvement planning through transfers from the Drinking Water Fund. Refer to the Capital Improvement Plan for detailed information.

Fund 71 - Drinking Water Capital Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	PROPOSED 26-27	APPROVED 26-27	ADOPTED 26-27
71-00- Resources							
\$ 3,843,048	\$ 4,205,108	\$ 5,293,011	3500	Beginning Fund Balance	\$ 6,280,215	\$ 6,280,215	
302,792	277,641	50,000	4221	System Devel. - Reimbursement	50,000	50,000	
281,728	466,590	50,000	4225	System Devel. - Improvement	50,000	50,000	
206,810	233,425	50,000	4610	Investment revenue	230,000	230,000	
-	-	-	4640	Proceeds from sale of capital asset	-	-	
71-29- Transfers In							
1,500,000	2,200,000	2,600,000	4910	Transfer In from Fund 10	3,600,000	3,600,000	-
<u>\$ 6,134,378</u>	<u>\$ 7,382,764</u>	<u>\$ 8,043,011</u>	Total Resources		<u>\$ 10,210,215</u>	<u>\$ 10,210,215</u>	<u>\$ -</u>

Fund 71 - Drinking Water Capital Fund

71-20- Capital Outlay							
\$ 477,120	\$ 130,194	250,000	7200	Infrastructure	300,000	300,000	
2,141	85,864	210,000	7300	Buildings and improvements	210,000	210,000	
9,000	8,726	30,000	7400	Improvements other than buildings	30,000	30,000	
15,666	322,871		7520	Equipment	100,000	100,000	
-	-	50,000	7530	Information Technology	76,000	76,000	
-	49,153	115,000	7540	Vehicles	225,000	225,000	
1,425,343	269,742	2,606,000	7600	Capital improvement projects	3,820,000	3,820,000	
<u>\$ 1,929,270</u>	<u>\$ 866,549</u>	<u>\$ 3,261,000</u>	Total Capital Outlay		<u>\$ 4,761,000</u>	<u>\$ 4,761,000</u>	<u>\$ -</u>
71-29- Transfers and Contingency							
\$ -	\$ -	\$ 400,000	9000	Contingency	\$ 500,000	\$ 500,000	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	Total Transfers and Contingency		<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
<u>\$ 1,929,270</u>	<u>\$ 866,549</u>	<u>\$ 3,661,000</u>	Total Appropriations		<u>\$ 5,261,000</u>	<u>\$ 5,261,000</u>	<u>\$ -</u>
\$ 4,205,108	\$ 6,516,215	\$ 4,382,011	Reserve for future expenditures		\$ 4,949,215	\$ 4,949,215	\$ -
<u>\$ 6,134,378</u>	<u>\$ 7,382,764</u>	<u>\$ 8,043,011</u>	Total Requirements		<u>\$ 10,210,215</u>	<u>\$ 10,210,215</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

**Wastewater Capital Fund
Fund 72**

Purpose: The Wastewater Capital Fund accounts for debt proceeds, capital expenditures, contingencies, and reserves associated with Wastewater Treatment Plant and wastewater collections system capital improvement planning through transfers from the Wastewater Fund. Refer to the Capital Improvement Plan for detailed information.

Fund 72 - Wastewater Reclamation Capital Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	PROPOSED 26-27	APPROVED 26-27	ADOPTED 26-27
72-00- Resources							
\$3,223,924	\$3,448,083	\$ 3,990,160	3500	Beginning Fund Balance	\$ 1,540,788	\$ 1,540,788	
191,105	242,755	100,000	4221	System Devel. - Reimbursement	100,000	100,000	
-	-	3,000,000	4320	State Grant Revenue	2,000,000	2,000,000	
171,913	174,177	30,000	4610	Investment revenue	165,000	165,000	
105,000	-	-	4630	Miscellaneous revenues	-	-	
-	-	-	4640	Proceeds from sale of capital assets	-	-	
-	-	5,615,000	4650	Proceeds from borrowing	9,000,000	9,000,000	
72-29- Transfers In							
3,200,000	4,000,000	4,400,000	4920	Transfer In from Fund 20	5,100,000	5,100,000	
<u>\$6,891,942</u>	<u>\$7,865,015</u>	<u>\$ 17,135,160</u>	Total Resources		<u>\$ 17,905,788</u>	<u>\$ 17,905,788</u>	<u>\$ -</u>

Fund 72 - Wastewater Reclamation Capital Fund

72-21- Capital Outlay - Treatment							
\$ 91,516	\$ -	\$ -	7300	Buildings and improvements	\$ -	\$ -	
-	8,726	30,000	7400	Improvements other than buildings	30,000	30,000	
-	-	-	7510	Furnishings and fixtures	-	-	
590,301	313,455	555,000	7520	Equipment	179,000	179,000	
91,226	-	-	7530	Information Technology	-	-	
-	-	225,000	7540	Vehicles	-	-	
806,283	92,545	7,099,000	7600	Capital improvement projects	11,220,000	11,220,000	
72-22- Capital Outlay - Collections							
115,409	117,173	-	7200	Infrastructure	300,000	300,000	
5,492	-	-	7520	Equipment	250,000	250,000	
-	-	-	7530	Information Technology	-	-	
-	38,427	55,000	7540	Vehicles	-	-	
1,743,633	2,830,642	6,400,000	7600	Capital improvement projects	2,955,000	2,955,000	
<u>\$3,443,859</u>	<u>\$3,400,969</u>	<u>\$ 14,364,000</u>	Total Capital Outlay		<u>\$ 14,934,000</u>	<u>\$ 14,934,000</u>	<u>\$ -</u>
72-29- Transfers and Contingency							
-	\$ -	\$ -	8120	Transfer out to Fund 20	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 1,436,400	9000	Contingency	\$ 1,493,400	\$ 1,493,400	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,436,400</u>	Total Transfers and Contingency		<u>\$ 1,493,400</u>	<u>\$ 1,493,400</u>	<u>\$ -</u>
<u>\$3,443,859</u>	<u>\$3,400,969</u>	<u>\$ 15,800,400</u>	Total Appropriations		<u>\$ 16,427,400</u>	<u>\$ 16,427,400</u>	<u>\$ -</u>
\$3,448,083	\$4,464,046	\$ 1,334,760	Reserve for future expenditures		\$ 1,478,388	\$ 1,478,388	\$ -
<u>\$6,891,942</u>	<u>\$7,865,015</u>	<u>\$ 17,135,160</u>	Total Requirements		<u>\$ 17,905,788</u>	<u>\$ 17,905,788</u>	<u>\$ -</u>

**Watershed Protection Capital Fund
 Fund 73**

Purpose: The Watershed Protection Capital Fund accounts for debt proceeds, capital expenditures, contingencies, and reserves associated with watershed protection capital improvement planning through transfers from the Watershed Protection Fund. Refer to the Capital Improvement Plan for detailed information.

Fund 73 - Watershed Protection Capital Fund

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	Object Code	Item	PROPOSED 26-27	APPROVED 26-27	ADOPTED 26-27
73-00- Resources							
\$ 2,307,543	\$ 2,424,515	\$ 2,764,518	3500	Beginning Fund Balance	\$ 3,109,390	\$ 3,109,390	
116,972	138,069	20,000	4610	Investment revenue	120,000	120,000	
73-29- Transfers In							
-	250,000	250,000	4930	Transfer In from Fund 30	250,000	250,000	-
<u>\$ 2,424,515</u>	<u>\$ 2,812,584</u>	<u>\$ 3,034,518</u>	Total Resources		<u>\$ 3,479,390</u>	<u>\$ 3,479,390</u>	<u>\$ -</u>
73-23- Capital Outlay							
-	23,195	300,000	7600	Capital improvement projects	300,000	300,000	
<u>\$ -</u>	<u>\$ 23,195</u>	<u>\$ 300,000</u>	Total Capital Outlay		<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>
73-29- Transfers and Contingency							
\$ -	\$ -	\$ 50,000	9000	Contingency	\$ 50,000	\$ 50,000	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	Total Transfer and Contingency		<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 23,195</u>	<u>\$ 350,000</u>	Total Appropriations		<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ -</u>
\$ 2,424,515	\$ 2,789,390	\$ 2,684,518	Reserve for future expenditures		\$ 3,129,390	\$ 3,129,390	\$ -
<u>\$ 2,424,515</u>	<u>\$ 2,812,584</u>	<u>\$ 3,034,518</u>	Total Requirements		<u>\$ 3,479,390</u>	<u>\$ 3,479,390</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acct #	Description	Budget
6110	Legal Services Charges for services provided by outside counsel; including bond, legal and personnel.	\$ 300,000
6120	Accounting and Audit Services Costs associated with required annual financial audit services.	\$ 150,000
6155	Contracted Services Charges for services contracted for administrative services, operations and management. Engineering services Administrative services Laboratory services Other professional and technical services Printing and mailing services Lien Services Online billing services	\$ 1,158,050
6175	Records Management Cost of archiving of District records and records management facilitation, document storage, retrieval, and destruction.	\$ 4,500
6180	Dues and subscriptions Cost of memberships and publications, which leverage the District's limited resources in a manner that promotes cost-effectiveness, promotes ongoing employee education and training, and provides supporting services to the District. Association of Clean Water Agencies (ACWA) American Public Works Association (APWA) American Water Works Association (AWWA) American Water Works Association (AWWA) Northwest Sub-Section Engaging Local Government Leaders Government Finance Officers Association Local Government Personnel Institute National Association of Clean Water Agencies (NACWA) National Association of State Agencies for Surplus Property North Clackamas County Chamber of Commerce Oregon Association of Municipal Recorders Oregon Association of Water Utilities Oregon City/County Manager's Association (OCCMA) Oregon Ethics Commission Oregon Government Finance Officers Association Oregon Water Utilities Council Other Subscriptions and Dues Portland Human Resources Management Association (PHRMA) Regional Water Providers Consortium Society for Human Resources Management (SHRM) Special Districts Association of Oregon (SDAO) Tri-County Water Association Urban & Regional Information Systems Water Environment Federation	\$ 40,766

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6220	Electricity Electric utility costs associated with production, operations and facilities.	\$ 563,000
6230	Telephone Record cost associated with voice equipment and telecommunication services whether wired or wireless.	\$ 66,000
6240	Natural Gas Natural gas utility costs associated with production, operations, and facilities.	\$ 11,200
6250	Solid Waste Disposal Costs associated with the disposal of headworks screenings, biosolids dumping, and other solid waste disposal activities.	\$ 68,250
6290	Other Utilities Cost of utilities, other than electricity or natural gas, associated with production, operations and facilities.	\$ 16,350
6310	Janitorial services Cost for janitorial services at buildings and structures.	\$ 42,000
6320	Buildings and grounds Cost of maintaining builings and grounds, including landscaping services, wiring, plumbing, carpentry, painting, etc.	\$ 126,570
6330	Vehicle and equipment maintenance Cost of maintaining vehicles and equipment including, repairs, tires, oil and other cost to maintain in good working order.	\$ 80,000
6340	System maintenance Cost of repair and maintenance services to infrastructure of the drinking water distribution system,wastewater reclamation collection treatment systems, and watershed protection system.	\$ 377,000
6342	System maintenance Cost of repair and maintenance services to infrastructure of the wastewater reclamation collection and treatment systems.	\$ 275,000
6350	Computer maintenance Cost associated with computer technology including hardware, software, licensing, associated peripherals and accessories. Includes outsources computer technology support.	\$ 432,980
6390	Other Repairs and maintenance Cost associated with repair and maintenance other than list in accounts 6310-6350.	\$ -
6410	Mileage Reimbursement for the cost of private mileage incurred by an employee when traveling for business purposes.	\$ 4,000

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6420	Staff training	\$ 73,500
	Costs associated with employee continuing education and training to maintain certification requirements. Includes related travel expenditure. Membership costs are accounted for in 6180 Dues and Subscriptions.	
	Water Environment Federation / National Association of Clean Water Agencies (NACWA) Conference	
	National Association of Clean Water Agencies (NACWA) Conference	
	Software Conference	
	Special Districts Association of Conference	
	American Water Works Association (AWWA) Pacific Northwest Conference	
	American Water Works Association (AWWA) Annual Conference	
	Pipe Standards	
	Government Finance Officers Association (GFOA) Annual Conference	
	Oregon Government Finance Officers Institute	
	Oregon Government Finance Officers Spring Conference	
	Distribution Symposium	
	Confined Spaces Classes	
	Oregon Association of Water Utilities (OAWU) Conference	
	Pacific Northwest Clean Water Agencies (PNCWA) Conference	
	Lucity Conference	
	Storm Water Management Conference	
	Team Building	
	Employee Tuition Reimbursement	
	Other Required Trainings	
6430	Certifications	\$ 11,350
	Cost associated with maintaining certifications as requirement for employee's position.	
	Backflow	
	Short School	
	OHD Certification	
	Test Fees	
	Other Fees	
6440	Board expense	\$ 5,000
	Cost associated with board meetings, board members attendance for the education, related travel expenditures and training.	
	Special Districts Association Conference	
	American Water Works Association (AWWA) Annual Conference	
	Meeting Meals and Supplies	
	Miscellaneous Mileage	
6510	Office supplies	\$ 26,000
	Cost of office materials, supplies, and services related to administration and operations.	
6520	Fuels and oils	\$ 50,000
	Cost of fuel and oil for vehicles and equipment.	
6525	Chemicals	\$ 88,600
	Cost of chemicals required in program operations.	
6530	Small tools and equipment	\$ 57,000
	Cost of small tools and equipment with a replacement value of less that \$5,000 per item necessary for the performance of work.	

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6540	Safety supplies Cost associated with for safety supplies and services, including required protective footwear.	\$ 34,750
	Safety Mats	
	Metro First Aid & Safety	
	Cintas	
	Staff Safety Protection: \$300/Field & OPS Staff (Footwear)	
	Other Safety Supplies	
6550	Operational supplies Cost of supplies necessary for the operations of the District.	\$ 35,000
6560	Uniforms Cost of uniforms provided to employees, except footwear which is categorized as safety.	\$ 40,000
6570	In-House Laboratory Supplies Cost of other miscellaneous supplies not included in other categories.	\$ -
6590	Other supplies Cost of other miscellaneous supplies not included in other categories.	\$ -
6610	Board compensation Cost of compensation of the board.	\$ 2,500
6620	Elections Costs The Purpose of the Board Election Costs is to provide funding for the cost related to the public elections of its officers.	\$ 10,000
6710	Purchased water Cost of water purchased that is resold to customers.	\$ 1,301,625
6715	Water Quality Program Cost of supplies and services necessary to test drinking water that is resold to customers.	\$ 30,000
6720	Insurance Cost of property, casualty, liability, earthquake, flood, and auto insurance coverage for District equipment and facilities.	\$ 280,000
6730	Communications Cost associated with communicating to and involvement activities within the community.	\$ 42,350
	Public Notices: Board Meetings, Budget Committee Meetings, Other Meetings	
	Informational Brochures	
	Community Communications	
	Community Event Sponsorship	
	Emergency Preparedness	
6735	Public Outreach & Education Cost associated with public outreach, school educations and adult education programs.	\$ 115,000
	School Education Programs	
	Watershed Protection Public Involvement	
	Clean Water Coalition Regional Ad Campaign	
6740	Advertising Cost of advertisements, as required for meetings, procurement, budgets, and recruiting.	\$ 7,000

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6750	Other purchased services Cost of outsourced services not included in other line items.	\$ -
6760	Equipment rental Cost of rental or lease of equipment for office and operations.	\$ 25,299
6770	Bank charges Cost of banking fees charged for payments received and banking services rendered.	\$ 205,000
6780	Taxes, Fees, Permits Cost of property taxes regulatory compliance fees, annual required permits, right-of-way fees. Clackamas County Tax Collector: Property Tax Clackamas County - Ordinance Filing Fees Public Employee Retirement System (PERS): Administrative Fee State of Oregon DAS Ethics Commission Assessment Fee State of Oregon Secretary of State Filing Fee State of Oregon DEQ Wastewater System Operator Annual Support Fee State of Oregon DEQ National Pollutant Discharge Elimination System (NPDES) Permit Fee State of Oregon DEQ Air Contaminant Discharge Permit Fee State of Oregon DEQ Cleaner Air Oregon Fee State of Oregon DEQ Hazardous Materials Report Fee State of Oregon DEQ Municipal Separate Storm Sewer System (MS4) Permit State of Oregon OHA Cross Connection Annual Fee City of Gladstone's 5% Right-of-Way Franchise Fee City of Milwaukie (sewer processing fee) Union Pacific Right-of-Way Tax Other Taxes, Fees, Permits	\$ 145,100
6785	ECAP Payment Cost of financial assistance on a temporary basis for District customers financially impacted by the COVID-19 State of Emergency.	\$ -
6790	Miscellaneous expense Cost of other miscellaneous expenses.	\$ -
	Materials and Services Expenditures Total	<u>\$ 6,300,740</u>

SPECIAL PAYMENTS EXPENDITURES

6990	Special Payments - PERS Payment for PERS for an employee retirement pension plan side account that will stabilize future employer contribution rates.	\$ -
	Special Payments Expenditures Total	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

CAPITAL OUTLAY EXPENDITURES

Acnt#	Description	Budget
7100	Land The purpose of the Land line item is to account for land and easement acquisitions.	\$ -
7200	Infrastructure The purpose of the Infrastructure line item is to account for the acquisition, improvement, replacement, and capacity expansion of infrastructure.	\$ 600,000
7300	Buildings and improvements The purpose of the Buildings and Improvements line item is to account for acquisition, improvement, replacement, and capacity expansions of buildings and structures.	\$ 210,000
7400	Improvements other than buildings The purpose of the Improvements Other than Buildings line item is to account for improvements other than to buildings.	\$ 60,000
7510	Furniture and fixtures The purpose of the Furniture and Fixtures line item is to account for the acquisition of furniture and fixtures.	\$ -
7520	Equipment The purpose of the Equipment line item is to account for the acquisition of equipment.	\$ 529,000
7530	Software The purpose of the Software line item is to account for the acquisition of software.	\$ 76,000
7540	Vehicles The purpose of the Vehicles line item is to account for the acquisition of vehicles.	\$ 225,000
7600	Capital improvements The purpose of the Capital Improvements line item is to account for improvements identified in the capital improvement plan(s).	\$ 18,295,000
	Capital Outlay Total	<u>\$ 19,995,000</u>

OAK LODGE WATER SERVICES AUTHORITY
APPROVED BUDGET – FY 2026-27

LINE ITEM DESCRIPTIONS

TRANSFERS OUT

Acct# Description	Budget
8105 Transfer to Fund 05 Transfer of resources to the Administrative Services Fund.	\$ 4,967,605
8120 Transfer to Fund 20 Transfer of resources to the Wastewater Reclamation Operating Fund.	\$ 182,000
8150 Transfer to Fund 50 Transfer of resources to the Wastewater Reclamation Revenue Bond Debt Service Fund.	\$ 3,367,000
8171 Transfer to Fund 71 Transfer of resources to the Drinking Water Capital Fund.	\$ 3,600,000
8172 Transfer to Fund 72 Transfer of resources to the Wastewater Reclamation Capital Fund.	\$ 5,100,000
8173 Transfer to Fund 73 Transfer of resources to the Wastewater Protection Capital Fund.	\$ 250,000
Transfers Out Total	<u>\$ 17,466,605</u>

LINE ITEM DESCRIPTIONS

CONTINGENCIES

Acct # Description	Budget
9000 Contingency Provide a contingency in the event actual expenditures exceed budgeted appropriations or actual revenues are less than anticipated.	\$ 5,076,946
Contingencies Total	<u>\$ 5,076,946</u>

End of report