



*Boardman Wetlands*

## Proposed Budget

2025-2026



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 2025-26  
PROPOSED 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, President

Ginny Van Loo, Vice President/Secretary

Paul Gornick, Treasurer

Susan Keil, Director

Heidi Bullock, Director

Brad Albert, Budget Officer



**FY 2025-26  
PROPOSED BUDGET**

**TABLE OF CONTENTS**

<b>GENERAL BUDGET INFORMATION</b>	<b>Page</b>
Budget Calendar	5
Organization Chart	6
Budget Message	7
Summary Budget Highlights	15
Resources Summary	18
Requirements Summary	19
<b>FUNDS</b>	
Administrative Services Fund	20
Drinking Water Fund	24
Wastewater Reclamation Fund	26
Watershed Protection Fund	29
Wastewater Revenue Bond Debt Service Fund	31
Drinking Water Capital Fund	33
Wastewater Reclamation Capital Fund	34
Watershed Protection Capital Fund	35
<b>DESCRIPTIONS</b>	
Budget Line Item Descriptions - Appropriations	36
<b>APPENDIXES</b>	
A) Capital Improvement Plan	44



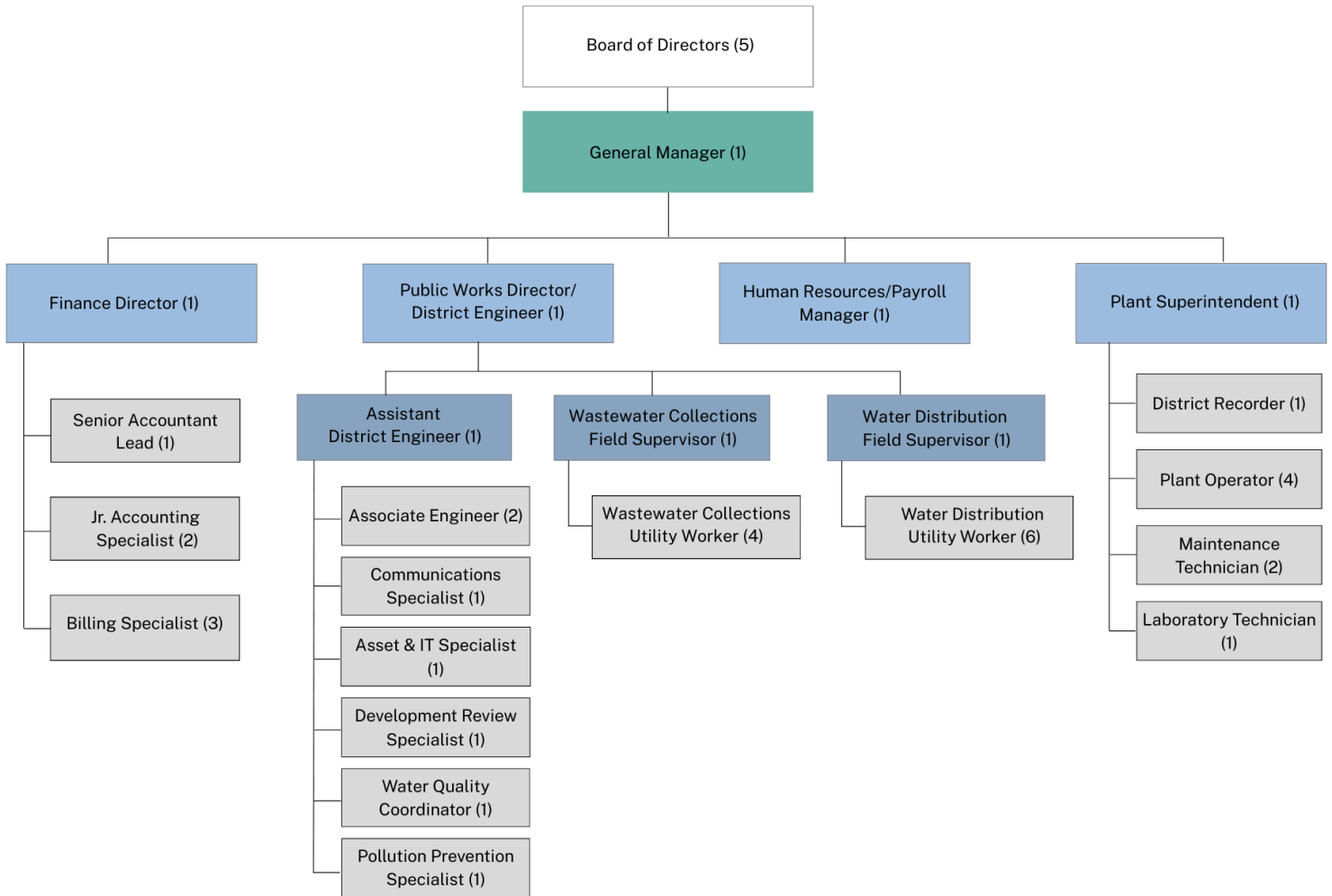
## FY 2025-2026 BUDGET CALENDAR

- |                          |  |
|--------------------------|--|
| Thursday, April 17, 2025 | Budget Committee Meeting <ul style="list-style-type: none"><li>• Presentation of Proposed Budget</li><li>• Presentation of Capital Improvement Plan</li><li>• Public Hearing</li><li>• Committee Deliberations</li></ul> |
| Tuesday, April 22, 2025  | Budget Committee Meeting <ul style="list-style-type: none"><li>• Committee Deliberations</li></ul>   |
| Thursday, April 24, 2025 | Budget Committee Meeting <ul style="list-style-type: none"><li>• Committee Deliberations</li></ul>   |
| Tuesday, May 13, 2025    | Board of Directors Meeting <ul style="list-style-type: none"><li>• Budget Adoption</li></ul>   |

All meetings will be hybrid, in-person and online. The Budget Committee meetings will begin at 2:00 p.m. The May 13 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



## BUDGET MESSAGE

---

The members of the Oak Lodge Water Services Authority Budget Committee are pleased to present the OLWS Fiscal Year (FY) 2025-26 Proposed 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 and implementing its inflow and infiltration remedy plan. 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 federal assistance would arrive in the spring of 2025



**BUDGET MESSAGE**

---

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 projects, as well as funding through the Fiscal Year 2025 Appropriations process. The earliest funding from these pathways would be Spring of 2026 respectively. At the state level, OLWS' state delegation is pursuing infrastructure funding in the 2024 legislative session. That pursuit has paid off for OLWS in the amount of \$3 million allocated by the state for the tertiary treatment facility.

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 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 2025-26 BUDGET**

The FY 2025-26 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 2025-26 budget, and estimated effects on rates.

*Personnel Services Estimates*

In the next Budget, FY 2025-26, OLWS will be in the final year of a 3-year bargained contract with the AFSCME represented administrative and operations team members. The bargained contract has set parameters for cost-of-living increases for the represented team members. This allows OLWS to forecast the increase in personnel services every year more accurately. The current three-year contract expires July 1, 2026.

## BUDGET MESSAGE

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 2025-26 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.

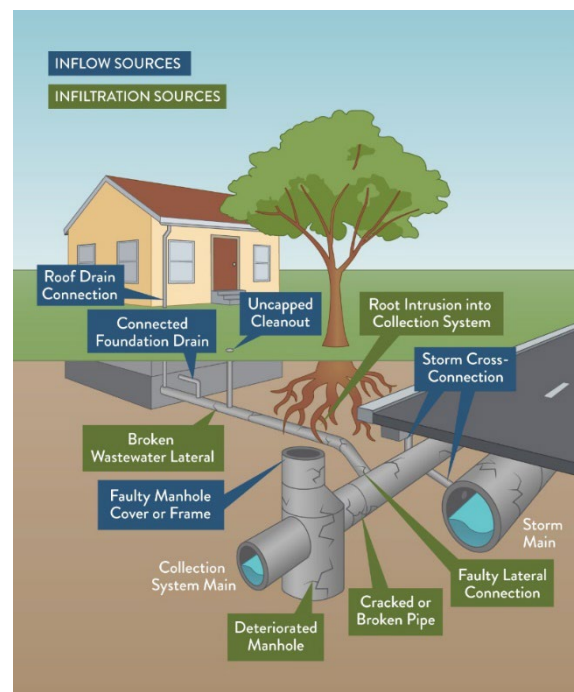
### *Capital Planning*

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 2025-26 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 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



**BUDGET MESSAGE**

---

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 2025-26 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 expenditures are 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 2025-26 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*

- Medical and Dental estimates an increase of 12.0% from prior year.
- Annual COLA of 2.4%.
- Step increases for eligible employees.
- Increased funding of the on-going Financial Assistance Utility Rate Relief Program (income based).

## BUDGET MESSAGE

---

### *Overall Strategies for the FY 2025-26 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 and timely work provides greater reliability and resiliency 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

**BUDGET MESSAGE**

---

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, resiliency, and expansion needs of the utility infrastructure owned by all OLWS' customers.

**ACKNOWLEDGMENTS**

The OLWS FY 2025-26 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 2025-26 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 2025-26.



Brad Albert  
General Manager

# OAK LODGE

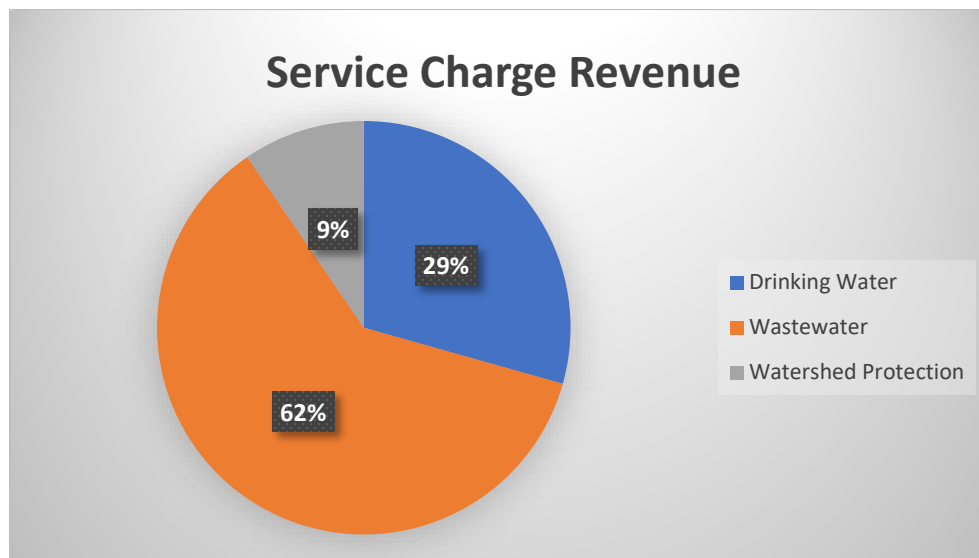
## WATER SERVICES

### SUMMARY BUDGET HIGHLIGHTS

The FY 2025-26 Adopted Budget for OLWS totals \$64.4 million (total resources and total requirements (uses)) and can be summarized as follows: \$6.0 million for Administrative Services, \$8.3 million for Drinking Water, \$15.0 million for Wastewater, \$2.7 million for Watershed Protection, \$4.2 million for Debt Service, and \$28.2 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.

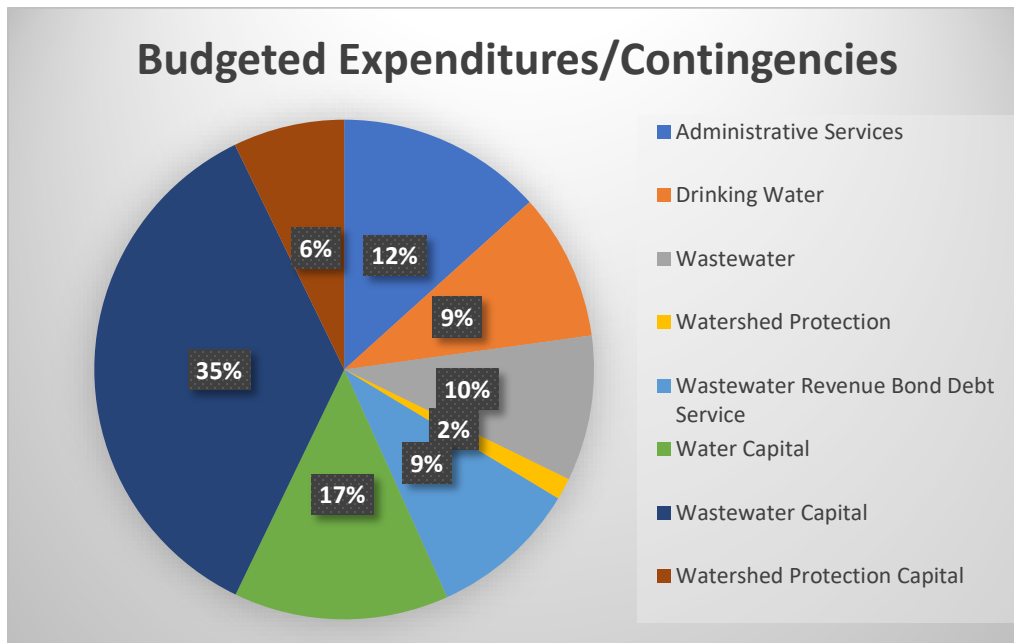
Fees are set in June each year with a July 1 effective date. Fees are set based on estimated requirements for each fund as a whole and in consideration of future operations and capital plans as projected.

### 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 2025-26. Personnel services comprise 10.1% of OLWS' budgeted expenditures (excluding transfers) and capital spending makes up another 27.8%. The remaining budgeted requirements of OLWS include materials and services at 8.2%, debt service at 6.9%, and contingencies and reserves at 22.1%.

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 2025-26 and 2026-27 were set at 22.5% for Tier 1 and 2 members, and 19.29% 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 expenditures 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 2025-26 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 2025-26 budget provides for capital spending in the Drinking Water Capital Fund of \$3.3 million, the Wastewater Capital Fund of \$14.4 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 2025-26

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>Administrative Services</b>						
\$ 1,499,912	\$ 1,606,611	\$ 1,209,778	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	-	-
<b>\$ 5,561,718</b>	<b>\$ 5,905,072</b>	<b>\$ 5,690,778</b>	<b>Total</b>	<b>\$ 6,023,659</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Drinking Water</b>						
\$ 1,033,790	\$ 876,570	\$ 950,061	Fund Balance	\$ 1,411,923	\$ -	\$ -
4,226,417	5,380,290	6,146,000	Water Sales	6,496,000	-	-
365,635	433,896	284,000	Leases & Other	280,592	-	-
<b>\$ 5,625,842</b>	<b>\$ 6,690,757</b>	<b>\$ 7,380,061</b>	<b>Total</b>	<b>\$ 8,188,515</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Wastewater</b>						
\$ 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	-	-
<b>\$ 10,405,059</b>	<b>\$ 12,733,418</b>	<b>\$ 13,708,404</b>	<b>Total</b>	<b>\$ 15,058,835</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Watershed Protection</b>						
\$ 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	-	-
<b>\$ 2,074,544</b>	<b>\$ 2,230,947</b>	<b>\$ 2,129,626</b>	<b>Total</b>	<b>\$ 2,718,062</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Wastewater Revenue Bond Debt Service</b>						
\$ 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 - Fund 20	3,467,000	-	-
<b>\$ 4,039,064</b>	<b>\$ 4,092,296</b>	<b>\$ 4,136,920</b>	<b>Total</b>	<b>\$ 4,209,179</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Drinking Water Capital</b>						
\$ 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 - Fund 10	2,600,000	-	-
<b>\$ 5,913,892</b>	<b>\$ 6,134,683</b>	<b>\$ 6,004,753</b>	<b>Total</b>	<b>\$ 8,043,011</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Wastewater Capital</b>						
\$ 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 - Fund 20	4,400,000	-	-
<b>\$ 5,837,933</b>	<b>\$ 6,886,787</b>	<b>\$ 15,340,944</b>	<b>Total</b>	<b>\$ 17,135,160</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Watershed Protection Capital</b>						
\$ 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 - Fund 30	250,000	-	-
<b>\$ 2,328,923</b>	<b>\$ 2,424,518</b>	<b>\$ 3,114,237</b>	<b>Total</b>	<b>\$ 3,034,518</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 41,786,975</b>	<b>\$ 47,098,478</b>	<b>\$ 57,505,723</b>	<b>TOTAL RESOURCES</b>	<b>\$ 64,410,939</b>	<b>\$ -</b>	<b>\$ -</b>

OAK LODGE WATER SERVICES AUTHORITY  
 REQUIREMENTS SUMMARY – BY PROGRAM  
 FY 2025-26

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
\$ 2,133,136	\$ 2,482,956	\$ 2,877,500	<b>Administrative Services</b>			
1,821,971	1,911,758	2,376,500	Personnel Services	\$ 3,021,232	\$ -	\$ -
-	-	436,778	Materials & Services	2,432,750	-	-
1,606,611	1,510,358	-	Contingency	400,000	-	-
			Unappropriated fund balance	169,677	-	-
<b>\$ 5,561,718</b>	<b>\$ 5,905,072</b>	<b>\$ 5,690,778</b>	<b>Total</b>	<b>\$ 6,023,659</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Drinking Water</b>			
\$ 982,700	\$ 980,838	\$ 1,118,000	Personnel Services	\$ 1,147,760	\$ -	\$ -
1,621,509	1,618,241	1,917,500	Materials & Services	1,847,000	-	-
209,063	209,006	209,000	Debt Service	209,488	-	-
1,936,000	2,569,000	3,300,000	Transfers Out - Fund 05 & 71	3,878,000	-	-
-	-	835,561	Contingency	1,106,267	-	-
876,570	1,313,673	-	Unappropriated fund balance	-	-	-
<b>\$ 5,625,842</b>	<b>\$ 6,690,757</b>	<b>\$ 7,380,061</b>	<b>Total</b>	<b>\$ 8,188,515</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Wastewater</b>			
\$ 1,642,543	\$ 1,866,978	\$ 2,044,000	Personnel Services	\$ 2,136,608	\$ -	\$ -
1,166,240	1,111,086	1,388,000	Materials & Services	1,500,400	-	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Debt Service	-	-	-
6,855,000	8,712,000	9,667,000	Transfers Out - Fund 05, 50, 72	10,478,605	-	-
-	-	609,404	Contingency	943,222	-	-
741,276	1,043,354	-	Unappropriated fund balance	-	-	-
<b>\$ 10,405,059</b>	<b>\$ 12,733,418</b>	<b>\$ 13,708,404</b>	<b>Total</b>	<b>\$ 15,058,835</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Watershed Protection</b>			
\$ 154,639	\$ 176,312	\$ 198,500	Personnel Services	\$ 202,213	\$ -	\$ -
244,179	255,673	293,900	Materials & Services	288,950	-	-
120,000	-	-	Debt Service	-	-	-
1,133,000	1,223,600	1,514,500	Transfers Out - Fun 05, 20, 73	1,708,322	-	-
-	-	122,726	Contingency	230,000	-	-
422,726	575,362	-	Unappropriated fund balance	288,577	-	-
<b>\$ 2,074,544</b>	<b>\$ 2,230,947</b>	<b>\$ 2,129,626</b>	<b>Total</b>	<b>\$ 2,718,062</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Wastewater Revenue Bond Debt Service</b>			
\$ 3,434,144	\$ 3,421,117	\$ 3,419,000	Debt Service	\$ 3,412,777	\$ -	\$ -
604,920	671,179	717,920	Reserve for future expenditure	796,402	-	-
<b>\$ 4,039,064</b>	<b>\$ 4,092,296</b>	<b>\$ 4,136,920</b>	<b>Total</b>	<b>\$ 4,209,179</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Drinking Water Capital</b>			
\$ 2,070,539	\$ 1,929,270	\$ 3,044,000	Capital Outlay	\$ 3,261,000	\$ -	\$ -
-	-	400,000	Contingency	400,000	-	-
3,843,353	4,205,413	2,560,753	Reserve for future expenditure	4,382,011	-	-
<b>\$ 5,913,892</b>	<b>\$ 6,134,683</b>	<b>\$ 6,004,753</b>	<b>Total</b>	<b>\$ 8,043,011</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Wastewater Capital</b>			
\$ 2,619,164	\$ 3,443,859	\$ 12,383,000	Capital Outlay	\$ 14,364,000	\$ -	\$ -
-	-	1,238,300	Contingency	1,436,400	-	-
3,218,769	3,442,928	1,719,644	Reserve for future expenditure	1,334,760	-	-
<b>\$ 5,837,933</b>	<b>\$ 6,886,787</b>	<b>\$ 15,340,944</b>	<b>Total</b>	<b>\$ 17,135,160</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>Watershed Protection Capital</b>			
\$ 21,377	\$ -	\$ 300,000	Capital Outlay	\$ 300,000	\$ -	\$ -
-	-	50,000	Contingency	50,000	-	-
2,307,546	2,424,518	2,764,237	Reserve for future expenditure	2,684,518	-	-
<b>\$ 2,328,923</b>	<b>\$ 2,424,518</b>	<b>\$ 3,114,237</b>	<b>Total</b>	<b>\$ 3,034,518</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 41,786,975</b>	<b>\$ 47,098,478</b>	<b>\$ 57,505,723</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 64,410,939</b>	<b>\$ -</b>	<b>\$ -</b>

---

**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  
ADOPTED BUDGET – FY 2025-26

Fund 05 - Administrative Services Fund

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>05-00- Resources</b>							
\$ 1,499,912	\$ 1,606,611	\$ 1,209,778	3500	Beginning Fund Balance	\$ 790,054	\$ -	\$ -
4,234	7,620	1,000	4227	System Devel. - Compliance	1,000	-	-
53,400	53,400	60,000	4230	Contract Services Revenue	45,000	-	-
39,212	54,148	10,000	4610	Investment Revenue	10,000	-	-
28,960	15,293	10,000	4630	Miscellaneous Revenues	10,000	-	-
<b>05-29- Transfers In</b>							
\$ 1,008,000	\$ 1,069,000	\$ 1,100,000	4910	Transfer In from Fund 10	\$ 1,278,000	\$ -	\$ -
1,920,000	2,030,000	2,200,000	4920	Transfer In from Fund 20	2,611,605	-	-
1,008,000	1,069,000	1,100,000	4930	Transfer In from Fund 30	1,278,000	-	-
<b>\$ 5,561,718</b>	<b>\$ 5,905,072</b>	<b>\$ 5,690,778</b>	<b>Total Resources</b>		<b>\$ 6,023,659</b>	<b>\$ -</b>	<b>\$ -</b>

Division 01 - Finance/Administration

<b>05-01- Personnel Services - 7 FTE</b>							
\$ 726,859	\$ 869,119	\$ 897,000	5110	Regular employees	\$ 947,101	\$ -	\$ -
20,004	13,892	10,000	5130	Overtime	15,000	-	-
123,990	131,812	149,000	5210	Health/Dental insurance	150,091	-	-
53,213	64,985	70,000	5230	Social Security	73,401	-	-
142,638	169,333	178,000	5240	Retirement	187,950	-	-
7,359	10,486	24,000	5250	Trimet/WBF/Paid Leave OR	24,024	-	-
16,126	-	-	5260	Unemployment	-	-	-
299	751	1,000	5270	Workers compensation	822	-	-
2,422	25	-	5290	Other employee benefits	-	-	-
<b>\$ 1,092,910</b>	<b>\$ 1,260,402</b>	<b>\$ 1,329,000</b>	<b>Total Personnel Services</b>		<b>\$ 1,398,389</b>	<b>\$ -</b>	<b>\$ -</b>

<b>05-01- Materials and Services</b>							
<b>Professional and technical services</b>							
\$ 313,558	\$ 165,000	\$ 300,000	6110	Legal services	\$ 300,000	\$ -	\$ -
12,810	37,275	75,000	6120	Accounting and audit services	160,000	-	-
242,626	173,099	232,000	6155	Contracted Services	250,000	-	-
39,013	39,838	46,000	6180	Dues and subscriptions	44,200	-	-
<b>Utilities</b>							
16,419	16,287	22,000	6220	Electricity	24,200	-	-
4,424	4,161	5,500	6240	Natural gas	6,000	-	-
4,033	4,091	5,500	6290	Other utilities	5,500	-	-
<b>Repairs and maintenance</b>							
16,949	20,439	25,000	6310	Janitorial services	26,500	-	-
23,180	30,250	40,000	6320	Buildings and grounds	43,000	-	-
<b>Travel and Training</b>							
1,864	324	1,000	6410	Mileage	1,000	-	-
9,645	8,028	16,000	6420	Staff training	16,000	-	-
<b>Supplies</b>							
37,316	28,797	35,000	6510	Office supplies	25,000	-	-
49	8	1,000	6730	Communications	1,000	-	-
2,630	2,299	3,000	6760	Equipment rental	3,000	-	-
136,777	167,012	200,000	6770	Bank charges	220,000	-	-
818	1,899	2,000	6780	Taxes, Fees, Permits	2,000	-	-
100	-	-	6790	Miscellaneous expense	-	-	-
<b>\$ 862,211</b>	<b>\$ 698,807</b>	<b>\$ 1,009,000</b>	<b>Total Materials and Services</b>		<b>\$ 1,127,400</b>	<b>\$ -</b>	<b>\$ -</b>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**Division 02 - Human Resources**

			<b>05-02- Personnel Services - 2 FTE</b>				
\$ 280,051	\$ 240,469	\$ 227,000	5110	Regular employees	\$ 245,000	\$ -	\$ -
-	12,038	-	5120	Temporary/Seasonal	-	-	-
1,814	1,254	5,000	5130	Overtime	2,000	-	-
32,531	37,880	31,000	5210	Health/Dental insurance	60,000	-	-
21,184	19,005	18,000	5230	Social Security	22,500	-	-
50,556	41,837	43,000	5240	Retirement	43,000	-	-
2,795	2,971	3,000	5250	Trimet/WBF	3,800	-	-
-	-	5,000	5260	Unemployment	-	-	-
124	277	500	5270	Workers compensation	500	-	-
1,078	15,637	15,000	5290	Other employee benefits	15,000	-	-
<b>\$ 390,133</b>	<b>\$ 371,367</b>	<b>\$ 347,500</b>	<b>Total Personnel Services</b>		<b>\$ 391,800</b>	<b>\$ -</b>	<b>\$ -</b>
			<b>05-02- Materials and Services</b>				
\$ 44,839	\$ 112,363	\$ 45,500	6155	Contracted Services	\$ 46,000	\$ -	\$ -
7,666	4,422	4,000	6175	Records management	4,000	-	-
				<b>Utilities</b>			
55,628	58,194	60,000	6230	Telephone	63,000	-	-
				<b>Travel and Training</b>			
1,423	168	1,000	6410	Mileage	1,000	-	-
31,327	11,795	20,000	6420	Staff training	20,000	-	-
2,490	1,732	5,000	6440	Board Expense	5,000	-	-
				<b>Supplies</b>			
950	1,333	1,000	6510	Office supplies	1,000	-	-
103	534	2,000	6540	Safety supplies	1,000	-	-
33,858	31,727	10,500	6560	Uniforms	-	-	-
-	-	2,500	6610	Board Compensation	-	-	-
36,711	-	5,000	6620	Elections Costs	500	-	-
200,531	202,219	247,000	6720	Insurance	260,000	-	-
52,230	36,245	2,500	6730	Communications	2,500	-	-
5,008	1,347	7,000	6740	Advertising	1,500	-	-
27	-	-	6790	Miscellaneous expense	-	-	-
<b>\$ 472,791</b>	<b>\$ 462,080</b>	<b>\$ 413,000</b>	<b>Total Materials and Services</b>		<b>\$ 405,500</b>	<b>\$ -</b>	<b>\$ -</b>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**Division 03 - Technical Services**

**05-03- Personnel Services - 7.3 FTE**

\$	451,297	\$	594,463	\$	814,000	5110	Regular employees	\$	837,250	\$	-	\$	-
	-		-		5,000	5130	Overtime		5,000		-		-
	74,479		89,627		150,000	5210	Health/Dental Insurance		152,623		-		-
	33,903		44,655		64,000	5230	Social Security		65,000		-		-
	84,961		114,733		156,000	5240	Retirement		160,426		-		-
	4,444		7,131		11,000	5250	Trimet/WBF		10,244		-		-
	233		578		1,000	5270	Workers compensation		500		-		-
	776		-		-	5290	Other employee benefits		-		-		-
<b>\$</b>	<b>650,093</b>	<b>\$</b>	<b>851,187</b>	<b>\$</b>	<b>1,201,000</b>	<b>Total Personnel Services</b>		<b>\$</b>	<b>1,231,043</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**05-03- Materials and Services**

\$	45,993	\$	263,663	\$	335,000	6155	Contracted Services	\$	273,000	\$	-	\$	-
	314,905		376,315		418,000	6350	<b>Repairs and maintenance</b>		432,000		-		-
	526		34		500	6410	Computer maintenance		500		-		-
	7,280		3,244		10,000	6420	Travel and Training		15,000		-		-
	1,505		355		2,000	6430	Mileage		2,000		-		-
	384		116		1,000	6530	Staff training		1,000		-		-
	3,621		4,254		3,000	6540	Certifications		5,000		-		-
	88		76		3,000	6550	<b>Supplies</b>		3,000		-		-
	-		-		52,000	6730	Small tools and equipment		38,350		-		-
	-		-		-	6790	Safety Supplies		-		-		-
	-		-		-		Operational Supplies		-		-		-
<b>\$</b>	<b>374,302</b>	<b>\$</b>	<b>648,057</b>	<b>\$</b>	<b>824,500</b>	<b>Total Materials and Services</b>		<b>\$</b>	<b>769,850</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Division 04 - Vehicle Services**

**05-04- Materials and Services  
Repairs and maintenance**

\$	71,683	\$	64,855	\$	80,000	6330	Vehicle/equipment maintenance	\$	80,000	\$	-	\$	-
	40,984		37,959		50,000	6520	Fuel and oils		50,000		-		-
<b>\$</b>	<b>112,667</b>	<b>\$</b>	<b>102,814</b>	<b>\$</b>	<b>130,000</b>	<b>Total Materials and Services</b>		<b>\$</b>	<b>130,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Non-divisional**

**05-29- Contingency**

\$	-	\$	-	\$	436,778	9000	Contingency	\$	400,000	\$	-	\$	-
<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>436,778</b>	<b>Total Contingency</b>		<b>\$</b>	<b>400,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

<b>\$</b>	<b>3,955,107</b>	<b>\$</b>	<b>4,394,714</b>	<b>\$</b>	<b>5,690,778</b>	<b>Total Appropriations</b>		<b>\$</b>	<b>5,853,982</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>\$</b>	<b>1,606,611</b>	<b>\$</b>	<b>1,510,358</b>	<b>\$</b>	<b>-</b>	Unappropriated ending fund balance		<b>\$</b>	<b>169,677</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>\$</b>	<b>5,561,718</b>	<b>\$</b>	<b>5,905,072</b>	<b>\$</b>	<b>5,690,778</b>	<b>Total Requirements</b>		<b>\$</b>	<b>6,023,659</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>10-00- Resources</b>							
\$ 1,033,790	\$ 876,570	\$ 950,061	3500	Beginning Fund Balance	\$ 1,411,923	\$ -	\$ -
40,382	41,677	40,000	4210	Water sales - CRW	41,920	-	-
4,226,417	5,380,290	6,146,000	4211	Water sales	6,496,000	-	-
16,302	14,433	14,000	4215	Penalties and late charges	14,672	-	-
45,999	61,241	10,000	4240	Service installations	10,000	-	-
203,350	218,230	180,000	4280	Rents and leases	180,000	-	-
13,506	25,250	10,000	4290	Other charges for services	10,000	-	-
9,753	37,005	5,000	4610	Investment revenue	5,000	-	-
36,343	36,060	25,000	4630	Miscellaneous revenues	19,000	-	-
<b>\$ 5,625,842</b>	<b>\$ 6,690,757</b>	<b>\$ 7,380,061</b>	<b>Total Resources</b>		<b>\$ 8,188,515</b>	<b>\$ -</b>	<b>\$ -</b>



OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

<b>Division 20 - Drinking Water Operations</b>													
<b>10-20- Personnel Services - 7.30 FTE</b>													
\$	656,559	\$	650,849	\$	723,000	5110	Regular employees	\$	760,384	\$	-	\$	-
	28,574		31,694		42,000	5130	Overtime		32,000		-		-
	100,045		96,193		133,000	5210	Health/Dental insurance		132,172		-		-
	51,676		51,740		57,000	5230	Social Security		58,929		-		-
	130,559		131,029		139,000	5240	Retirement		145,516		-		-
	6,661		8,196		9,000	5250	Trimet/WBF		6,759		-		-
	6,443		10,996		15,000	5270	Workers compensation		12,000		-		-
	2,183		141		-	5290	Other employee benefits		-		-		-
<b>\$</b>	<b>982,700</b>	<b>\$</b>	<b>980,838</b>	<b>\$</b>	<b>1,118,000</b>		<b>Total Personnel Services</b>	<b>\$</b>	<b>1,147,760</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>10-20- Materials and Services</b>													
<b>Professional and technical services</b>													
\$	205,022	\$	127,526	\$	292,000	6155	Contracted Services	\$	202,000	\$	-	\$	-
<b>Utilities</b>													
	38,859		37,223		51,000	6220	Electricity		56,500		-		-
	2,407		2,398		3,000	6240	Natural gas		3,000		-		-
	5,588		5,440		6,000	6290	Other utilities		6,000		-		-
<b>Repairs and maintenance</b>													
	3,833		3,360		5,000	6320	Buildings and grounds		5,000		-		-
	188,150		219,404		200,000	6340	System maintenance		200,000		-		-
<b>Travel and Training</b>													
	559		280		500	6410	Mileage		500		-		-
	13,569		8,559		10,000	6420	Staff training		10,000		-		-
	1,944		2,692		2,000	6430	Certifications		2,000		-		-
<b>Supplies</b>													
	17,344		14,946		10,000	6530	Small tools and equipment		10,000		-		-
	13,137		20,590		15,000	6540	Safety Supplies		15,000		-		-
	-		-		-	6560	Uniforms		14,000		-		-
	9,118		7,512		10,000	6550	Operational Supplies		10,000		-		-
	1,091,878		1,124,889		1,250,000	6710	Purchased water		1,250,000		-		-
	7,868		26,417		35,000	6715	Water quality program		35,000		-		-
	5,318		-		8,000	6760	Equipment rental		8,000		-		-
	16,586		17,007		20,000	6780	Taxes, Fees, Permits		20,000		-		-
	329		-		-	6790	Miscellaneous expense		-		-		-
<b>\$</b>	<b>1,621,509</b>	<b>\$</b>	<b>1,618,241</b>	<b>\$</b>	<b>1,917,500</b>		<b>Total Materials and Services</b>	<b>\$</b>	<b>1,847,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>10-24- Debt Service</b>													
<b>Principal payments</b>													
\$	188,000	\$	193,000	\$	198,000	6815	2019 Zions Bank Loan - Due 2/1	\$	204,000	\$	-	\$	-
<b>Interest payments</b>													
	21,063		16,006		11,000	6825	2019 Zions Bank Loan - Due 8/1 & 2/1		5,488		-		-
<b>\$</b>	<b>209,063</b>	<b>\$</b>	<b>209,006</b>	<b>\$</b>	<b>209,000</b>		<b>Total Debt Service</b>	<b>\$</b>	<b>209,488</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Non-divisional</b>													
<b>10-29- Transfers Out</b>													
\$	1,008,000	\$	1,069,000	\$	1,100,000	8105	Transfer Out to Fund 05	\$	1,278,000	\$	-	\$	-
	928,000		1,500,000		2,200,000	8171	Transfer Out to Fund 71		2,600,000		-		-
<b>\$</b>	<b>1,936,000</b>	<b>\$</b>	<b>2,569,000</b>	<b>\$</b>	<b>3,300,000</b>		<b>Total Transfers</b>	<b>\$</b>	<b>3,878,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>10-29- Contingency</b>													
\$	-	\$	-	\$	835,561	9000	Contingency	\$	1,106,267	\$	-	\$	-
<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>835,561</b>		<b>Total Contingency</b>	<b>\$</b>	<b>1,106,267</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>\$</b>	<b>4,749,272</b>	<b>\$</b>	<b>5,377,085</b>	<b>\$</b>	<b>7,380,061</b>		<b>Total Appropriations</b>	<b>\$</b>	<b>8,188,515</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
\$	876,570	\$	1,313,673	\$	-		Unappropriated ending fund balance	\$	-	\$	-	\$	-
<b>\$</b>	<b>5,625,842</b>	<b>\$</b>	<b>6,690,757</b>	<b>\$</b>	<b>7,380,061</b>		<b>Total Requirements</b>	<b>\$</b>	<b>8,188,515</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
			<b>20-00-</b>	<b>Resources</b>			
\$ 1,318,867	\$ 741,276	\$ 742,904	3500	Beginning Fund Balance	\$ 1,127,713	\$ -	\$ -
8,948,942	11,809,405	12,781,000	4212	Wastewater charges	13,727,000	-	-
8,730	8,700	7,000	4215	Penalties and late charges	6,800	-	-
108,465	-	-	4220	System development charges	-	-	-
16,859	14,470	10,000	4290	Other charges for services	14,000	-	-
1,660	2,047	1,000	4610	Investment revenue	1,000	-	-
1,536	2,920	2,000	4630	Miscellaneous revenues	2,000	-	-
					-		
			<b>20-29-</b>	<b>Transfers In</b>			
-	154,600	164,500	4930	Transfer In from Fund 30	180,322	-	-
<u>\$ 10,405,059</u>	<u>\$ 12,733,418</u>	<u>\$ 13,708,404</u>		<b>Total Resources</b>	<u>\$ 15,058,835</u>	<u>\$ -</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**Division 21 - Wastewater Treatment Operations**

			<b>20-21- Personnel Services - 8.00 FTE</b>					
\$	571,686	\$ 685,598	\$ 754,000	5110	Regular employees	\$ 785,728	\$ -	\$ -
	3,588	-	-	5120	Temporary/Seasonal	-	-	-
	50,606	51,673	53,000	5130	Overtime	53,000	-	-
	145,322	152,319	177,000	5210	Health/Dental insurance	182,362	-	-
	47,045	55,531	59,000	5230	Social Security	60,893	-	-
	108,685	127,483	142,000	5240	Retirement	147,088	-	-
	6,190	8,911	10,000	5250	Trimet/WBF	9,784	-	-
	1,138	3,686	-	5260	Unemployment	-	-	-
	6,516	13,006	15,000	5270	Workers compensation	15,000	-	-
	1,792	-	-	5290	Other employee benefits	-	-	-
<b>\$</b>	<b>942,568</b>	<b>\$ 1,098,207</b>	<b>\$ 1,210,000</b>	<b>Total Personnel Services - Treatment</b>		<b>\$ 1,253,855</b>	<b>\$ -</b>	<b>\$ -</b>

			<b>20-21- Materials and Services</b>					
			<b>Professional and technical services</b>					
\$	204,399	\$ 184,851	\$ 191,000	6155	Contracted Services	\$ 225,000	\$ -	\$ -
	112	-	-	6180	Dues and subscriptions	-	-	-
	273,558	304,479	383,000	6220	<b>Utilities</b> Electricity	400,000	-	-
	358	1,557	2,000	6240	Natural gas	2,200	-	-
	28,688	31,680	49,000	6250	Solid Waste Disposal	65,000	-	-
	1,800	1,980	-	6290	Other utilities	-	-	-
	11,607	13,374	17,000	6310	<b>Repairs and maintenance</b> Janitorial services	17,000	-	-
	59,276	59,558	68,000	6320	Buildings and grounds	70,000	-	-
	167,157	131,761	200,000	6342	WRF system maintenance	225,000	-	-
	379	187	500	6410	<b>Travel and Training</b> Mileage	500	-	-
	7,527	3,575	10,000	6420	Staff training	12,000	-	-
	1,130	1,031	2,000	6430	Certifications	2,000	-	-
	59,858	43,523	77,000	6525	<b>Supplies</b> Chemicals	82,000	-	-
	9,214	13,318	18,000	6530	Small tools and equipment	20,000	-	-
	39,720	21,433	10,000	6540	Safety supplies	6,200	-	-
	10,539	6,509	5,000	6550	Operational supplies	6,000	-	-
	-	-	18,000	6560	Uniforms	18,000	-	-
	-	13,449	15,000	6570	In-House Laboratory Supplies	15,000	-	-
	535	-	-	6590	Other supplies	-	-	-
	41,095	28,497	10,000	6760	Equipment rental	12,000	-	-
	73,870	68,696	81,000	6780	Taxes, Fees, Permits	85,000	-	-
<b>\$</b>	<b>990,822</b>	<b>\$ 929,461</b>	<b>\$ 1,156,500</b>	<b>Total Materials and Services - Treatment</b>		<b>\$ 1,262,900</b>	<b>\$ -</b>	<b>\$ -</b>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**Division 22 - Wastewater Collections Operations**

<b>20-22- Personnel Services - 5.30 FTE</b>									
\$ 446,112	\$ 481,318	\$ 526,000	5110	Regular employees	\$ 558,398	\$ -	\$ -	\$ -	\$ -
32,610	41,390	30,000	5130	Overtime	35,000	-	-	-	-
97,540	92,992	119,000	5210	Health/Dental Insurance	122,603	-	-	-	-
36,302	38,978	41,000	5230	Social Security	43,276	-	-	-	-
76,339	97,851	99,000	5240	Retirement	104,532	-	-	-	-
4,776	6,257	7,000	5250	Trimet/WBF	6,944	-	-	-	-
112	-	-	5260	Unemployment	-	-	-	-	-
4,851	9,977	12,000	5270	Workers compensation	12,000	-	-	-	-
1,333	8	-	5290	Other employee benefits	-	-	-	-	-
<u>\$ 699,975</u>	<u>\$ 768,771</u>	<u>\$ 834,000</u>	<b>Total Personnel Services - Collections</b>		<u>\$ 882,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>20-22- Materials and Services - Collections</b>									
<b>Professional and technical services</b>									
\$ 21,079	\$ 26,511	\$ 49,000	6155	Contracted Services	\$ 49,000	\$ -	\$ -	\$ -	\$ -
<b>Utilities</b>									
51,267	51,056	62,000	6220	Electricity	62,000	-	-	-	-
877	508	1,000	6290	Other utilities	1,000	-	-	-	-
<b>Repairs and maintenance</b>									
116	-	-	6320	Buildings and grounds	-	-	-	-	-
31,873	28,630	35,000	6342	Collection system maintenance	35,000	-	-	-	-
<b>Travel and Training</b>									
481	42	500	6410	Mileage	500	-	-	-	-
16,855	6,362	10,000	6420	Staff training	10,000	-	-	-	-
2,268	1,776	2,000	6430	Certifications	3,000	-	-	-	-
<b>Supplies</b>									
15,319	32,024	15,000	6530	Small tools and equipment	20,000	-	-	-	-
8,493	6,109	12,000	6540	Safety Supplies	12,000	-	-	-	-
4,919	1,342	5,000	6550	Operational Supplies	5,000	-	-	-	-
834	-	10,000	6560	Uniforms	10,000	-	-	-	-
20,903	27,264	30,000	6780	Taxes, Fees, Permits	30,000	-	-	-	-
134	-	-	6790	Miscellaneous expense	-	-	-	-	-
<u>\$ 175,418</u>	<u>\$ 181,625</u>	<u>\$ 231,500</u>	<b>Total Materials and Services - Collections</b>		<u>\$ 237,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Non-divisional</b>									
<b>20-29- Transfers Out</b>									
\$ 1,920,000	\$ 2,030,000	\$ 2,200,000	8105	Transfer Out to Fund 05	\$ 2,611,605	\$ -	\$ -	\$ -	\$ -
3,435,000	3,482,000	3,467,000	8150	Transfer Out to Fund 50	3,467,000	-	-	-	-
1,500,000	3,200,000	4,000,000	8172	Transfer Out to Fund 72	4,400,000	-	-	-	-
<u>\$ 6,855,000</u>	<u>\$ 8,712,000</u>	<u>\$ 9,667,000</u>	<b>Total Transfers</b>		<u>\$ 10,478,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>20-29- Contingency</b>									
\$ -	\$ -	\$ 609,404	9000	Contingency	\$ 943,222	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609,404</u>	<b>Total Contingency</b>		<u>\$ 943,222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 9,663,783</u>	<u>\$ 11,690,064</u>	<u>\$ 13,708,404</u>	<b>Total Appropriations</b>		<u>\$ 15,058,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 741,276	\$ 1,043,354	\$ -	Unappropriated ending fund balance		\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 10,513,287</u>	<u>\$ 12,733,418</u>	<u>\$ 13,708,404</u>	<b>Total Requirements</b>		<u>\$ 15,058,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
			30-00-	<b>Resources</b>			
\$ 472,667	\$ 422,726	\$ 123,126	3500	Beginning Fund Balance	\$ 640,162	\$ -	\$ -
1,572,393	1,772,692	1,995,000	4213	Watershed protection charges	2,066,000	-	-
2,630	2,595	1,000	4215	Penalties and late charges	1,400	-	-
24,395	32,481	10,000	4290	Other charges for services	10,000	-	-
2,459	453	500	4610	Investment revenue	500	-	-
<b>\$ 2,074,544</b>	<b>\$ 2,230,947</b>	<b>\$ 2,129,626</b>	<b>Total Resources</b>		<b>\$ 2,718,062</b>	<b>\$ -</b>	<b>\$ -</b>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**Division 23 - Watershed Protection Operations**

<b>30-23- Personnel Services - 1.10 FTE</b>									
\$ 96,136	\$ 110,682	\$ 120,000	5110	Regular employees	\$ 123,556	\$ -	\$ -	-	-
-	249	1,000	5130	Overtime	1,000	-	-	-	-
32,018	32,747	41,000	5210	Health / Dental insurance	41,917	-	-	-	-
7,183	8,317	10,000	5230	Social Security	9,575	-	-	-	-
17,243	20,766	23,000	5240	Retirement	23,129	-	-	-	-
947	1,323	2,000	5250	Trimet	1,536	-	-	-	-
918	2,229	1,500	5270	Workers compensation	1,500	-	-	-	-
194	-	-	5290	Other employee benefits	-	-	-	-	-
<u>\$ 154,639</u>	<u>\$ 176,312</u>	<u>\$ 198,500</u>	<b>Total Personnel Services</b>		<u>\$ 202,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>30-23- Materials and Services</b>									
<b>Professional and technical services</b>									
\$ 140,883	\$ 154,889	\$ 174,000	6155	Contracted Services	\$ 160,600	\$ -	\$ -	-	-
<b>Repairs and maintenance</b>									
35,667	30,150	45,000	6340	System maintenance	45,000	-	-	-	-
<b>Travel and Training</b>									
1,579	1,494	2,000	6420	Staff training	1,500	-	-	-	-
-	-	400	6430	Certifications	350	-	-	-	-
<b>Supplies</b>									
3,544	18	1,000	6530	Small tools and equipment	1,000	-	-	-	-
104	-	1,000	6540	Safety Supplies	500	-	-	-	-
925	4,254	5,000	6550	Operational Supplies	5,000	-	-	-	-
57,352	60,644	-	6730	Communications	-	-	-	-	-
4,125	4,224	61,000	6735	Public Outreach & Education	70,500	-	-	-	-
-	-	4,500	6780	Taxes, Fees, Permits	4,500	-	-	-	-
-	-	-	6790	Miscellaneous expense	-	-	-	-	-
<u>\$ 244,179</u>	<u>\$ 255,673</u>	<u>\$ 293,900</u>	<b>Total Materials and Services</b>		<u>\$ 288,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>30-24- Debt Service</b>									
<b>Principal payments</b>									
\$ 115,741	\$ -	\$ -	6814	2018 KS Statebank	\$ -	\$ -	\$ -	-	-
<b>Interest payments</b>									
4,259	-	-	6824	2018 KS Statebank	-	-	-	-	-
<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Total Debt Service</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>Non-divisional</b>									
<b>30-29- Transfers Out</b>									
\$ 1,008,000	\$ 1,069,000	\$ 1,100,000	8105	Transfer Out to Fund 05	\$ 1,278,000	\$ -	\$ -	-	-
-	154,600	164,500	8120	Transfer Out to Fund 20	180,322	-	-	-	-
125,000	-	250,000	8173	Transfer Out to Fund 73	250,000	-	-	-	-
<u>\$ 1,133,000</u>	<u>\$ 1,223,600</u>	<u>\$ 1,514,500</u>	<b>Total Transfers</b>		<u>\$ 1,708,322</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>30-29- Contingency</b>									
\$ -	\$ -	\$ 122,726	9000	Contingency	\$ 230,000	\$ -	\$ -	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,726</u>	<b>Total Contingency</b>		<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>\$ 1,651,818</u>	<u>\$ 1,655,585</u>	<u>\$ 2,129,626</u>	<b>Total Appropriations</b>		<u>\$ 2,429,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
\$ 422,726	\$ 575,362	\$ -	Unappropriated ending fund balance		\$ 288,577	\$ -	\$ -	-	-
<u>\$ 2,074,544</u>	<u>\$ 2,230,947</u>	<u>\$ 2,129,626</u>	<b>Total Requirements</b>		<u>\$ 2,718,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**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  
ADOPTED BUDGET – FY 2025-26

**Fund 50 - WW Revenue Bond Debt Service**

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>50-00- Resources</b>							
\$ 591,231	\$ 604,920	\$ 666,920	3500	Beginning Fund Balance	\$ 739,179	\$ -	\$ -
12,833	5,376	3,000	4610	Investment revenue	3,000	-	-
<b>50-29- Transfers In</b>							
3,435,000	3,482,000	3,467,000	4920	Transfer In from Fund 20	3,467,000	-	-
<b>\$ 4,039,064</b>	<b>\$ 4,092,296</b>	<b>\$ 4,136,920</b>	<b>Total Resources</b>		<b>\$ 4,209,179</b>	<b>\$ -</b>	<b>\$ -</b>
<b>50-24- Debt Service</b>							
<b>Principal payments</b>							
\$ 946,261	\$ 964,834	\$ 984,000	6810	2010 SRF Loan - Due 8/1 & 2/1	\$ 1,003,481	\$ -	\$ -
310,030	322,781	336,000	6811	2021 IFA Loan - Due 12/1	353,704	-	-
1,420,000	1,450,000	1,490,000	6813	2017 JPM Bank Loan - Due 5/1	1,527,000	-	-
<b>Interest payments</b>							
282,964	259,614	236,000	6820	2010 SRF Loan - Due 8/1 & 2/1	211,127	-	-
168,839	153,338	138,000	6822	2021 IFA Loan - Due 12/1	120,415	-	-
306,050	270,550	235,000	6823	2017 JPM Bank Loan - Due 11/1 & 5/1	197,050	-	-
<b>\$ 3,434,144</b>	<b>\$ 3,421,117</b>	<b>\$ 3,419,000</b>	<b>Total Debt Service</b>		<b>\$ 3,412,777</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 3,434,144</b>	<b>\$ 3,421,117</b>	<b>\$ 3,419,000</b>	<b>Total Appropriations</b>		<b>\$ 3,412,777</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 604,920	\$ 671,179	\$ 717,920	<b>Reserve for future expenditures</b>		\$ 796,402	\$ -	\$ -
<b>\$ 4,039,064</b>	<b>\$ 4,092,296</b>	<b>\$ 4,136,920</b>	<b>Total Requirements</b>		<b>\$ 4,209,179</b>	<b>\$ -</b>	<b>\$ -</b>



OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>71-00- Resources</b>							
\$ 4,545,654	\$ 3,843,353	\$ 3,654,753	3500	Beginning Fund Balance	\$ 5,293,011	-	\$ -
164,515	302,792	50,000	4221	System Devel. - Reimbursement	50,000	-	\$ -
150,808	281,728	50,000	4225	System Devel. - Improvement	50,000	-	\$ -
111,315	206,810	50,000	4610	Investment revenue	50,000	-	\$ -
13,600	-	-	4640	Proceeds from sale of capital asset	-	-	\$ -
<b>71-29- Transfers In</b>							
928,000	1,500,000	2,200,000	4910	Transfer In from Fund 10	2,600,000	-	\$ -
<u>\$ 5,913,892</u>	<u>\$ 6,134,683</u>	<u>\$ 6,004,753</u>	<b>Total Resources</b>		<u>\$ 8,043,011</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund 71 - Drinking Water Capital Fund</b>							
<b>71-20- Capital Outlay</b>							
\$ 394,930	\$ 477,120	\$ 316,000	7200	Infrastructure	250,000	-	\$ -
-	2,141	210,000	7300	Buildings and improvements	210,000	-	\$ -
-	9,000	30,000	7400	Improvements other than buildings	30,000	-	\$ -
44,870	15,666	346,000	7520	Equipment	-	-	\$ -
16,100	-	50,000	7530	Information Technology	50,000	-	\$ -
-	-	67,000	7540	Vehicles	115,000	-	\$ -
1,614,639	1,425,343	2,025,000	7600	Capital improvement projects	2,606,000	-	\$ -
<u>\$ 2,070,539</u>	<u>\$ 1,929,270</u>	<u>\$ 3,044,000</u>	<b>Total Capital Outlay</b>		<u>\$ 3,261,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>71-29- Transfers and Contingency</b>							
\$ -	\$ -	\$ 400,000	9000	Contingency	\$ 400,000	-	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<b>Total Transfers and Contingency</b>		<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,070,539</u>	<u>\$ 1,929,270</u>	<u>\$ 3,444,000</u>	<b>Total Appropriations</b>		<u>\$ 3,661,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 3,843,353</u>	<u>\$ 4,205,413</u>	<u>\$ 2,560,753</u>	<b>Reserve for future expenditures</b>		<u>\$ 4,382,011</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 5,913,892</u>	<u>\$ 6,134,683</u>	<u>\$ 6,004,753</u>	<b>Total Requirements</b>		<u>\$ 8,043,011</u>	<u>\$ -</u>	<u>\$ -</u>

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>72-00- Resources</b>							
\$4,188,287	\$3,218,769	\$ 2,595,944	3500	Beginning Fund Balance	\$ 3,990,160	\$ -	\$ -
-	191,105	100,000	4221	System Devel. - Reimburseme	100,000	-	\$ -
-	-	-	4225	System Devel. - Improvement	-	-	\$ -
-	-	-	4230	Contract Services	-	-	\$ -
-	-	-	4240	Service Installations	-	-	\$ -
-	-	-	4280	Rents and leases	-	-	\$ -
-	-	-	4290	Other charges for services	-	-	\$ -
-	-	-	4300	Grant Revenue	-	-	\$ -
-	-	3,000,000	4320	State Grant Revenue	3,000,000	-	\$ -
115,746	171,913	30,000	4610	Investment revenue	30,000	-	\$ -
-	105,000	-	4630	Miscellaneous revenues	-	-	\$ -
33,900	-	-	4640	Proceeds from sale of capital ;	-	-	\$ -
-	-	5,615,000	4650	Proceeds from borrowing	5,615,000	-	\$ -
<b>72-29- Transfers In</b>							
1,500,000	3,200,000	4,000,000	4920	Transfer In from Fund 20	4,400,000	-	\$ -
<u>\$5,837,933</u>	<u>\$6,886,787</u>	<u>\$ 15,340,944</u>	<b>Total Resources</b>		<u>\$ 17,135,160</u>	<u>\$ -</u>	<u>\$ -</u>

**Fund 72 - Wastewater Reclamation Capital Fund**

<b>72-21- Capital Outlay - Treatment</b>							
\$ 28,817	\$ 91,516	\$ 40,000	7300	Buildings and improvements		\$ -	\$ -
44,810	-	30,000	7400	Improvements other than builc	30,000	-	\$ -
556,895	590,301	343,000	7520	Equipment	555,000	-	\$ -
80,692	91,226	60,000	7530	Information Technology	-	-	\$ -
-	-	-	7540	Vehicles	225,000	-	\$ -
525,369	806,283	6,615,000	7600	Capital improvement projects	7,099,000	-	\$ -
<b>72-22- Capital Outlay - Collections</b>							
173,903	115,409	300,000	7200	Infrastructure	-	-	\$ -
48,677	5,492	30,000	7520	Equipment	-	-	\$ -
205,533	-	-	7530	Information Technology	-	-	\$ -
-	-	67,000	7540	Vehicles	55,000	-	\$ -
954,468	1,743,633	4,898,000	7600	Capital improvement projects	6,400,000	-	\$ -
<u>\$2,619,164</u>	<u>\$3,443,859</u>	<u>\$ 12,383,000</u>	<b>Total Capital Outlay</b>		<u>\$ 14,364,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>72-29- Transfers and Contingency</b>							
-	\$ -	\$ -	8120	Transfer out to Fund 20	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 1,238,300	9000	Contingency	\$ 1,436,400	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,238,300</u>	<b>Total Transfers and Contingency</b>		<u>\$ 1,436,400</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$2,619,164</u>	<u>\$3,443,859</u>	<u>\$ 13,621,300</u>	<b>Total Appropriations</b>		<u>\$ 15,800,400</u>	<u>\$ -</u>	<u>\$ -</u>
\$3,218,769	\$3,442,928	\$ 1,719,644	<b>Reserve for future expenditures</b>		\$ 1,334,760	\$ -	\$ -
<u>\$5,837,933</u>	<u>\$6,886,787</u>	<u>\$ 15,340,944</u>	<b>Total Requirements</b>		<u>\$ 17,135,160</u>	<u>\$ -</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**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 22-23	ACTUAL 23-24	BUDGET 24-25	Object Code	Item	PROPOSED 25-26	APPROVED 25-26	ADOPTED 25-26
<b>73-00- Resources</b>							
\$ 2,142,040	\$ 2,307,546	\$ 2,844,237	3500	Beginning Fund Balance	\$ 2,764,518	\$ -	\$ -
61,883	116,972	20,000	4610	Investment revenue	20,000	-	\$ -
<b>73-29- Transfers In</b>							
125,000	-	250,000	4930	Transfer In from Fund 30	250,000	-	\$ -
<u>\$ 2,328,923</u>	<u>\$ 2,424,518</u>	<u>\$ 3,114,237</u>	<b>Total Resources</b>		<u>\$ 3,034,518</u>	<u>\$ -</u>	<u>\$ -</u>
<b>73-23- Capital Outlay</b>							
\$ 18,647	\$ -	\$ -	7300	Buildings and improvements	\$ -	\$ -	\$ -
2,730	-	-	7520	Equipment	-	-	\$ -
-	-	-	7540	Vehicles	-	-	\$ -
-	-	300,000	7600	Capital improvement projects	300,000	-	\$ -
<u>\$ 21,377</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<b>Total Capital Outlay</b>		<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>73-29- Transfers and Contingency</b>							
\$ -	\$ -	\$ 50,000	9000	Contingency	\$ 50,000	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<b>Total Transfer and Contingency</b>		<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 21,377</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<b>Total Appropriations</b>		<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,307,546	\$ 2,424,518	\$ 2,764,237	<b>Reserve for future expenditures</b>		\$ 2,684,518	\$ -	\$ -
<u>\$ 2,328,923</u>	<u>\$ 2,424,518</u>	<u>\$ 3,114,237</u>	<b>Total Requirements</b>		<u>\$ 3,034,518</u>	<u>\$ -</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**LINE ITEM DESCRIPTIONS**

**MATERIALS & SERVICES EXPENDITURES**

<b>Acnt #</b>	<b>Description</b>	<b>Budget</b>
<b>6110</b>	<b>Legal Services</b> Charges for services provided by outside counsel; including bond, legal and personnel.	\$ 300,000
<b>6120</b>	<b>Accounting and Audit Services</b> Costs associated with required annual financial audit services.	\$ 160,000
<b>6155</b>	<b>Contracted Services</b> 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	\$ 1,205,600
<b>6175</b>	<b>Records Management</b> Cost of archiving of District records and records management facilitation, document storage, retrieval, and destruction.	\$ 4,000
<b>6180</b>	<b>Dues and subscriptions</b> 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 Clackamas Review 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 Rotary Club of Milwaukie Society for Human Resources Management (SHRM) Special Districts Association of Oregon (SDAO) Tri-County Water Association Urban & Regional Information Systems Water Environment Federation	\$ 44,200

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**LINE ITEM DESCRIPTIONS**

**MATERIALS & SERVICES EXPENDITURES**

Acnt #	Description	Budget
6220	<b>Electricity</b> Electric utility costs associated with production, operations and facilities.	\$ 542,700
6230	<b>Telephone</b> Record cost associated with voice equipment and telecommunication services whether wired or wireless.	\$ 63,000
6240	<b>Natural Gas</b> Natural gas utility costs associated with production, operations, and facilities.	\$ 11,200
6250	<b>Solid Waste Disposal</b> Costs associated with the disposal of headworks screenings, biosolids dumping, and other solid waste disposal activities.	\$ 65,000
6290	<b>Other Utilities</b> Cost of utilities, other than electricity or natural gas, associated with production, operations and facilities.	\$ 12,500
6310	<b>Janitorial services</b> Cost for janitorial services at buildings and structures.	\$ 43,500
6320	<b>Buildings and grounds</b> Cost of maintaining buildings and grounds, including landscaping services, wiring, plumbing, carpentry, painting, etc.	\$ 118,000
6330	<b>Vehicle and equipment maintenance</b> Cost of maintaining vehicles and equipment including, repairs, tires, oil and other cost to maintain in good working order.	\$ 80,000
6340	<b>System maintenance</b> Cost of repair and maintenance services to infrastructure of the drinking water distribution system, wastewater reclamation collection treatment systems, and watershed protection system.	\$ 245,000
6342	<b>System maintenance</b> Cost of repair and maintenance services to infrastructure of the wastewater reclamation collection and treatment systems.	\$ 260,000
6350	<b>Computer maintenance</b> Cost associated with computer technology including hardware, software, licensing, associated peripherals and accessories. Includes outsources computer technology support.	\$ 432,000
6390	<b>Other Repairs and maintenance</b> Cost associated with repair and maintenance other than list in accounts 6310-6350.	\$ -
6410	<b>Mileage</b> Reimbursement for the cost of private mileage incurred by an employee when traveling for business purposes.	\$ 4,000

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

LINE ITEM DESCRIPTIONS		
MATERIALS & SERVICES EXPENDITURES		
Acnt #	Description	Budget
6420	<b>Staff training</b> 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	\$ 84,500
6430	<b>Certifications</b> Cost associated with maintaining certifications as requirement for employee's position.  Backflow Short School OHD Certification Test Fees Other Fees	\$ 9,350
6440	<b>Board expense</b> 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	\$ 5,000
6510	<b>Office supplies</b> Cost of office materials, supplies, and services related to administration and operations.	\$ 26,000
6520	<b>Fuels and oils</b> Cost of fuel and oil for vehicles and equipment.	\$ 50,000
6525	<b>Chemicals</b> Cost of chemicals required in program operations.	\$ 82,000
6530	<b>Small tools and equipment</b> Cost of small tools and equipment with a replacement value of less that \$5,000 per item necessary for the performance of work.	\$ 52,000

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

LINE ITEM DESCRIPTIONS		
MATERIALS & SERVICES EXPENDITURES		
Acnt #	Description	Budget
<b>6540</b>	<b>Safety supplies</b> Cost associated with for safety supplies and services, including required protective footwear.  Safety Mats Metro First Aid & Safety Cintas Staff Safety Protection: \$300/Field & OPS Staff (Footwear) Other Safety Supplies	\$ 43,000
<b>6550</b>	<b>Operational supplies</b> Cost of supplies necessary for the operations of the District.	\$ 28,000
<b>6560</b>	<b>Uniforms</b> Cost of uniforms provided to employees, except footwear which is categorized as safety.	\$ 38,500
<b>6570</b>	<b>In-House Laboratory Supplies</b> Cost of other miscellaneous supplies not included in other categories.	\$ 15,000
<b>6590</b>	<b>Other supplies</b> Cost of other miscellaneous supplies not included in other categories.	\$ -
<b>6610</b>	<b>Board compensation</b> Cost of compensation of the board.	\$ 2,500
<b>6620</b>	<b>Elections Costs</b> The Purpose of the Board Election Costs is to provide funding for the cost related to the public elections of its officers.	\$ 5,000
<b>6710</b>	<b>Purchased water</b> Cost of water purchased that is resold to customers.	\$ 1,250,000
<b>6715</b>	<b>Water Quality Program</b> Cost of supplies and services necessary to test drinking water that is resold to customers.	\$ 35,000
<b>6720</b>	<b>Insurance</b> Cost of property, casualty, liability, earthquake, flood, and auto insurance coverage for District equipment and facilities.	\$ 247,000
<b>6730</b>	<b>Communications</b> Cost associated with communicating to and involvement activities within the community.  Public Notices: Board Meetings, Budget Committee Meetings, Other Meetings Informational Brochures Community Communications Community Event Sponsorship Emergency Preparedness	\$ 55,500
<b>6735</b>	<b>Public Outreach &amp; Education</b> Cost associated with public outreach, school educations and adult education programs.  School Education Programs Watershed Protection Public Involvement Clean Water Coalition Regional Ad Campaign	\$ 61,000
<b>6740</b>	<b>Advertising</b> Cost of advertisements, as required for meetings, procurement, budgets, and recruiting.	\$ 7,000

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

**LINE ITEM DESCRIPTIONS**

**MATERIALS & SERVICES EXPENDITURES**

Acnt #	Description	Budget
6750	<b>Other purchased services</b> Cost of outsourced services not included in other line items.	\$ -
6760	<b>Equipment rental</b> Cost of rental or lease of equipment for office and operations.	\$ 23,000
6770	<b>Bank charges</b> Cost of banking fees charged for payments received and banking services rendered.	\$ 220,000
6780	<b>Taxes, Fees, Permits</b> 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	\$ 141,500
6785	<b>ECAP Payment</b> Cost of financial assistance on a temporary basis for District customers financially impacted by the COVID-19 State of Emergency.	\$ -
6790	<b>Miscellaneous expense</b> Cost of other miscellaneous expenses.	\$ -
<b>Materials and Services Expenditures Total</b>		<b><u>\$ 6,069,100</u></b>

**SPECIAL PAYMENTS EXPENDITURES**

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



OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

---

**LINE ITEM DESCRIPTIONS**

---

**CAPITAL OUTLAY EXPENDITURES**

Acnt#	Description	Budget
7100	<b>Land</b> The purpose of the Land line item is to account for land and easement acquisitions.	\$ -
7200	<b>Infrastructure</b> The purpose of the Infrastructure line item is to account for the acquisition, improvement, replacement, and capacity expansion of infrastructure.	\$ 250,000
7300	<b>Buildings and improvements</b> 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	<b>Improvements other than buildings</b> The purpose of the Improvements Other than Buildings line item is to account for improvements other than to buildings.	\$ 60,000
7510	<b>Furniture and fixtures</b> The purpose of the Furniture and Fixtures line item is to account for the acquisition of furniture and fixtures.	\$ -
7520	<b>Equipment</b> The purpose of the Equipment line item is to account for the acquisition of equipment.	\$ 555,000
7530	<b>Software</b> The purpose of the Software line item is to account for the acquisition of software.	\$ 50,000
7540	<b>Vehicles</b> The purpose of the Vehicles line item is to account for the acquisition of vehicles.	\$ 395,000
7600	<b>Capital improvements</b> The purpose of the Capital Improvements line item is to account for improvements identified in the capital improvement plan(s).	\$ 16,405,000
	<b>Capital Outlay Total</b>	<b>\$ 17,925,000</b>
		\$ 17,925,000
		\$ 17,925,000

OAK LODGE WATER SERVICES AUTHORITY  
ADOPTED BUDGET – FY 2025-26

---

**LINE ITEM DESCRIPTIONS**

---

**TRANSFERS OUT**

Acct# Description	Budget
<b>8105 Transfer to Fund 05</b> Transfer of resources to the Administrative Services Fund.	\$ 5,167,605
<b>8120 Transfer to Fund 20</b> Transfer of resources to the Wastewater Reclamation Operating Fund.	\$ 180,322
<b>8150 Transfer to Fund 50</b> Transfer of resources to the Wastewater Reclamation Revenue Bond Debt Service Fund.	\$ 3,467,000
<b>8171 Transfer to Fund 71</b> Transfer of resources to the Drinking Water Capital Fund.	\$ 2,600,000
<b>8172 Transfer to Fund 72</b> Transfer of resources to the Wastewater Reclamation Capital Fund.	\$ 4,400,000
<b>8173 Transfer to Fund 73</b> Transfer of resources to the Wastewater Protection Capital Fund.	\$ 250,000
<b>Transfers Out Total</b>	<b><u>\$ 16,064,927</u></b>

---

**LINE ITEM DESCRIPTIONS**

---

**CONTINGENCIES**

Acct # Description	Budget
<b>9000 Contingency</b> Provide a contingency in the event actual expenditures exceed budgeted appropriations or actual revenues are less than anticipated.	\$ 4,854,466
<b>Contingencies Total</b>	<b><u>\$ 4,854,466</u></b>

End of report