



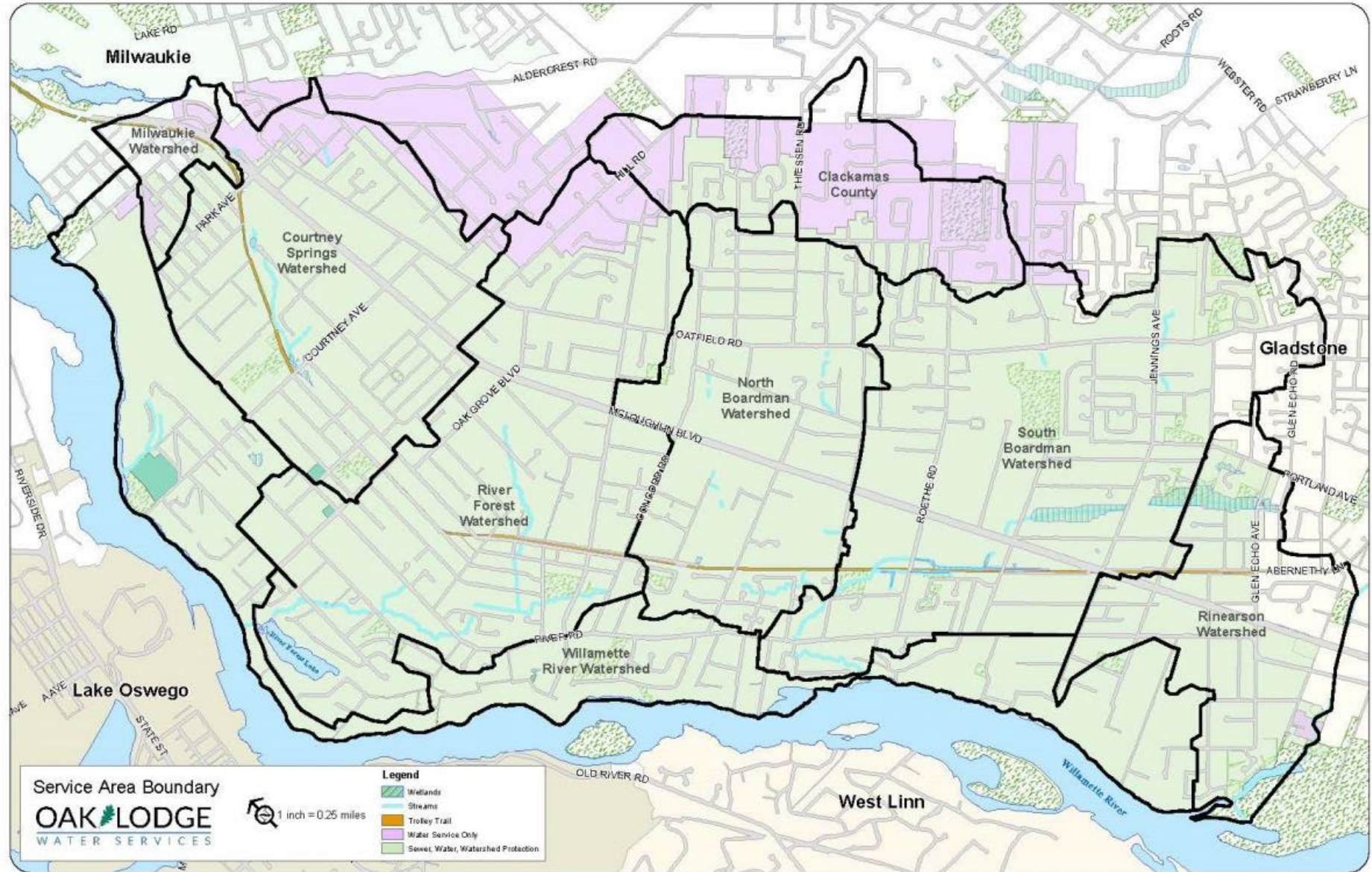
# Proposed Budget FY 2025-26

April 17, 2025





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



# Providing essential water services to our community



## Our Commitments



Protect public health



Provide excellent customer service



Make smart investments and keep rates affordable



Keep our streams and rivers clean



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

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



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



Water quality of local streams and rivers protected



# Budget Policy

Adopted October 16, 2018

## III. Objectives

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

# Current Government Fund Types

<b>Operating Funds</b>		<b>Drinking Water Fund</b>	<b>Wastewater Fund</b>	<b>Watershed Protection Fund</b>	
	<b>Administrative Services Fund</b>				
<b>Debt Service Funds</b>					<b>Wastewater Revenue Bond Debt Service Fund</b>
<b>Capital Funds</b>		<b>Drinking Water Capital Fund</b>	<b>Wastewater Capital Fund</b>	<b>Watershed Protection Capital Fund</b>	

# Resources vs. Revenue

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26
<b>Administrative Services</b>				
\$ 1,499,912	\$ 1,606,611	\$ 1,510,358	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>\$ 5,991,358</b>	<b>Total</b>	<b>\$ 6,023,659</b>
<b>Drinking Water</b>				
\$ 1,033,790	\$ 876,570	\$ 1,313,673	Fund Balance	\$ 1,411,923
4,226,417	5,380,290	6,146,000	Water Sales	6,496,000
-	-	-	SDCs	-
365,635	433,896	284,000	Leases & Other	280,592
<b>\$ 5,625,842</b>	<b>\$ 6,690,757</b>	<b>\$ 7,743,673</b>	<b>Total</b>	<b>\$ 8,188,515</b>
<b>Wastewater</b>				
\$ 1,318,867	\$ 741,276	\$ 1,043,354	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>\$ 14,008,854</b>	<b>Total</b>	<b>\$ 15,058,835</b>
<b>Watershed Protection</b>				
\$ 472,667	\$ 422,726	\$ 575,362	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>\$ 2,581,862</b>	<b>Total</b>	<b>\$ 2,718,062</b>
<b>Wastewater Revenue Bond Debt Service</b>				
\$ 591,231	\$ 604,920	\$ 671,179	Fund Balance	\$ 739,179
12,833	5,376	3,000	Interest Revenue	3,000
3,435,000	3,482,000	3,467,000	Transfers In	3,467,000
<b>\$ 4,039,064</b>	<b>\$ 4,092,296</b>	<b>\$ 4,141,179</b>	<b>Total</b>	<b>\$ 4,209,179</b>
<b>Water Capital</b>				
\$ 4,545,654	\$ 3,843,353	\$ 4,205,413	Fund Balance	\$ 5,293,011
315,323	584,520	100,000	SDCs	100,000
124,915	206,810	50,000	Other	50,000
928,000	1,500,000	2,200,000	Transfers In	2,600,000
<b>\$ 5,913,892</b>	<b>\$ 6,134,683</b>	<b>\$ 6,555,413</b>	<b>Total</b>	<b>\$ 8,043,011</b>
<b>Wastewater Capital</b>				
\$ 4,188,287	\$ 3,218,769	\$ 3,442,928	Fund Balance	\$ 3,990,160
-	191,105	100,000	SDC's	100,000
-	-	3,000,000	State Grant Revenue	3,000,000
-	-	5,615,000	Proceeds from Borrowing	5,615,000
149,646	276,913	30,000	Other Revenue	30,000
1,500,000	3,200,000	4,000,000	Transfers In	4,400,000
<b>\$ 5,837,933</b>	<b>\$ 6,886,787</b>	<b>\$ 16,187,928</b>	<b>Total</b>	<b>\$ 17,135,160</b>
<b>Watershed Protection Capital</b>				
\$ 2,142,040	\$ 2,307,546	\$ 2,424,518	Fund Balance	\$ 2,764,518
61,883	116,972	20,000	Other Revenue	20,000
125,000	-	250,000	Transfers In	250,000
<b>\$ 2,328,923</b>	<b>\$ 2,424,518</b>	<b>\$ 2,694,518</b>	<b>Total</b>	<b>\$ 3,034,518</b>
<b>\$ 41,786,975</b>	<b>\$ 47,098,478</b>	<b>\$ 59,904,785</b>	<b>TOTAL RESOURCES</b>	<b>\$ 64,410,939</b>

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26		
Utility Services Revenue	20,922,000	22,289,000	6.5%	34.6%
System Development Charges	201,000	200,000	-0.5%	0.3%
Rents and Leases	180,000	180,000	0.0%	0.3%
State Grants	3,000,000	3,000,000	0.0%	4.7%
Bond Proceeds	5,615,000	5,615,000	0.0%	8.7%
All other Revenue	318,500	305,292	-4.1%	0.5%
<b>TOTAL REVENUES</b>	<b>30,236,500</b>	<b>31,589,292</b>		
Beginning Fund Balance	15,186,785	16,756,720	10.3%	26.0%
Transfers In	14,481,500	16,064,927	10.9%	24.9%
<b>TOTAL RESOURCES</b>	<b>59,904,785</b>	<b>64,410,939</b>		

# Requirements vs. Expenditures

ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	Fund	PROPOSED 25-26
<b>Administrative Services</b>				
\$ -	\$ 2,482,956	\$ 2,877,500	Personnel Services	\$ 3,021,232
-	1,911,758	2,376,500	Materials & Services	2,432,750
-	-	342,625	Contingency	400,000
-	1,510,358	394,733	Unappropriated fund balance	169,677
<u>\$ -</u>	<u>\$ 5,905,072</u>	<u>\$ 5,991,358</u>	<b>Total</b>	<u>\$ 6,023,659</u>
<b>Drinking Water</b>				
\$ -	\$ 980,838	\$ 1,118,000	Personnel Services	\$ 1,147,760
-	1,618,241	1,917,500	Materials & Services	1,847,000
-	209,006	209,000	Debt Service	209,488
-	2,569,000	3,300,000	Transfers	3,878,000
-	-	1,199,173	Contingency	1,106,267
-	1,313,673	-	Unappropriated fund balance	-
<u>\$ -</u>	<u>\$ 6,690,757</u>	<u>\$ 7,743,673</u>	<b>Total</b>	<u>\$ 8,188,515</u>
<b>Wastewater</b>				
\$ -	\$ 1,866,978	\$ 2,044,000	Personnel Services	\$ 2,136,608
-	1,111,086	1,388,000	Materials & Services	1,500,400
-	8,712,000	9,667,000	Transfers	10,478,605
-	-	693,588	Contingency	943,222
-	1,043,354	216,266	Unappropriated fund balance	-
<u>\$ -</u>	<u>\$ 12,733,418</u>	<u>\$ 14,008,854</u>	<b>Total</b>	<u>\$ 15,058,835</u>
<b>Watershed Protection</b>				
\$ -	\$ 176,312	\$ 198,500	Personnel Services	\$ 202,213
-	255,673	293,900	Materials & Services	288,950
-	-	-	Debt Service	-
-	1,223,600	1,514,500	Transfers	1,708,322
-	-	228,462	Contingency	230,000
-	575,362	346,500	Unappropriated fund balance	288,577
<u>\$ -</u>	<u>\$ 2,230,947</u>	<u>\$ 2,581,862</u>	<b>Total</b>	<u>\$ 2,718,062</u>
<b>Wastewater Revenue Bond Debt Service</b>				
\$ -	\$ 3,421,117	\$ 3,419,000	Debt Service	\$ 3,412,777
-	671,179	722,179	Reserve for future expenditure	796,402
<u>\$ -</u>	<u>\$ 4,092,296</u>	<u>\$ 4,141,179</u>	<b>Total</b>	<u>\$ 4,209,179</u>
<b>Water Capital</b>				
\$ -	\$ 1,929,270	\$ 3,044,000	Capital Outlay	\$ 3,261,000
-	-	400,000	Contingency	400,000
-	4,205,413	3,111,413	Reserve for future expenditure	4,382,011
<u>\$ -</u>	<u>\$ 6,134,683</u>	<u>\$ 6,555,413</u>	<b>Total</b>	<u>\$ 8,043,011</u>
<b>Wastewater Capital</b>				
\$ -	\$ 3,443,859	\$ 12,383,000	Capital Outlay	\$ 14,364,000
-	-	1,238,300	Contingency	1,436,400
-	3,442,928	2,566,628	Reserve for future expenditure	1,334,760
<u>\$ -</u>	<u>\$ 6,886,787</u>	<u>\$ 16,187,928</u>	<b>Total</b>	<u>\$ 17,135,160</u>
<b>Watershed Protection Capital</b>				
\$ -	\$ -	\$ 300,000	Capital Outlay	\$ 300,000
-	-	50,000	Contingency	50,000
-	2,424,518	2,344,518	Reserve for future expenditure	2,684,518
<u>\$ -</u>	<u>\$ 2,424,518</u>	<u>\$ 2,694,518</u>	<b>Total</b>	<u>\$ 3,034,518</u>
<u>\$ -</u>	<u>\$ 47,098,478</u>	<u>\$ 59,904,785</u>	<b>TOTAL REQUIREMENTS</b>	<u>\$ 64,410,939</u>

	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	
Personnel Services	6,238,000	6,507,813	4.3%
Materials and Services	5,975,900	6,069,100	1.6%
Capital Outlay	15,727,000	17,925,000	14.0%
Debt Service	3,628,000	3,622,265	-0.2%
<b>TOTAL EXPENDITURES</b>	<b>31,568,900</b>	<b>34,124,178</b>	
Transfer	14,481,500	16,064,927	10.9%
Contingency	4,152,148	4,565,889	10.0%
Reserve for Future Expenditure	8,744,738	9,197,691	5.2%
<b>TOTAL REQUIREMENTS</b>	<b>58,947,286</b>	<b>63,952,685</b>	
	<b>59,904,785</b>	<b>64,410,939</b>	



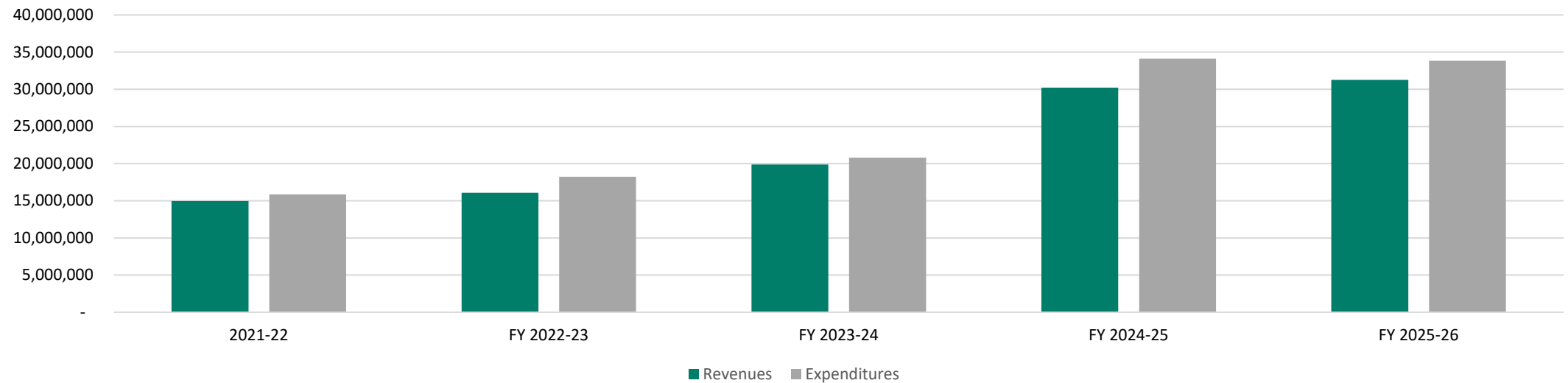
# Balanced Budget

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

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

# Revenue vs Expenditures

ALL FUNDS	Actuals	Actuals	Actuals	Forecasted	Proposed Budget
	2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Revenues	14,962,420	16,070,527	19,882,300	30,236,500	31,273,000
Expenditures	15,849,584	18,241,204	20,805,700	34,124,178	33,844,711
Use of Fund Balance	(887,164)	(2,170,676)	(923,400)	(3,887,678)	(2,571,711)



# Revenue vs Expenditures

	<b>Revenues</b>	<b>Transfer In</b>	<b>Expenditures</b>	<b>Transfers Out</b>	<b>Change in Fund Balance</b>	
Administrative Services	66,000	5,167,605	(5,174,515)	-	59,090	
Drinking Water	6,496,000	-	(3,204,248)	(3,878,000)	(586,248)	99%
Wastewater	13,727,000	180,322	(3,637,008)	(10,478,605)	(208,291)	98%
Watershed Protection	2,066,000	-	(491,163)	(1,708,322)	(133,485)	99%
Revenue Bond Debt Service	3,000	3,467,000	(3,412,777)		57,223	
Drinking Water Capital	150,000	2,600,000	(3,261,000)		(511,000)	
Wastewater Capital	8,745,000	4,400,000	(14,364,000)		(1,219,000)	
Watershed Protection Capital	20,000	250,000	(300,000)		(30,000)	
	<b>31,273,000</b>	<b>16,064,927</b>	<b>(33,844,711)</b>	<b>(16,064,927)</b>	<b>(2,571,711)</b>	



# EXPENDITURES

## Personnel Services

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

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

### Changes

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

# EXPENDITURES

## Materials & Services

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

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

# EXPENDITURES - Materials & Services

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



# EXPENDITURES

## Capital Outlay

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

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

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

### Transfers In - Capital Funds

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

# Contingencies

## Operating Funds

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

## Debt Service

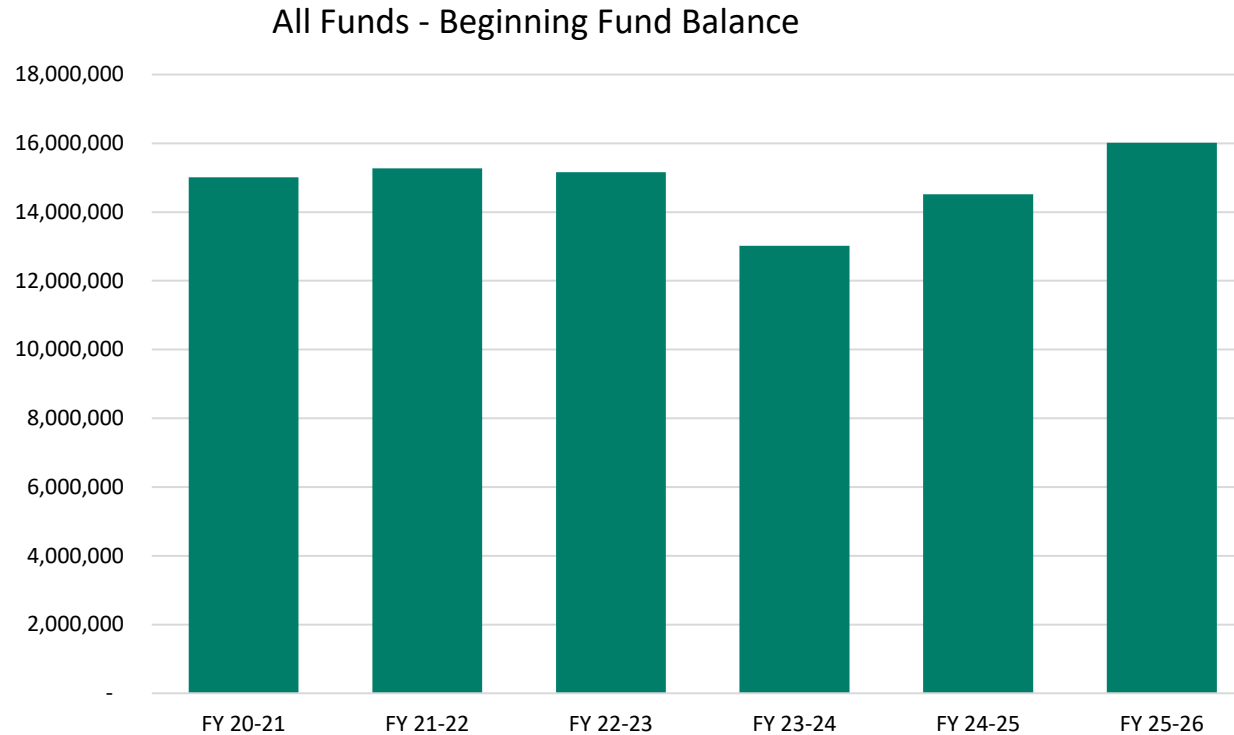
	Revenue Bond
<b>1st Debt Service payment</b>	586,998
<b>Reserve</b>	796,402
	<b>Okay</b>

## Capital Funds

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

# Fund Balance – All Funds

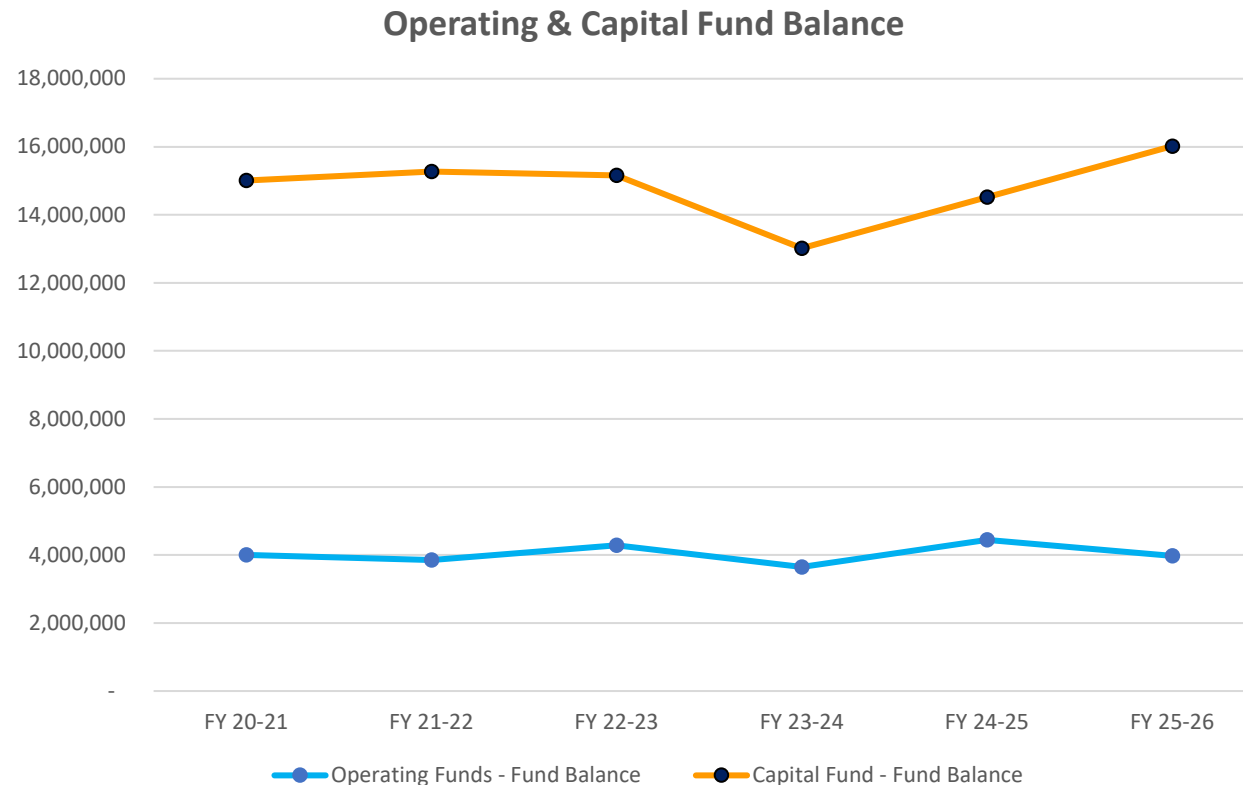
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Estimated FY 24-25	Proposed FY 25-26
<b>Beginning Fund Balance</b>	<b>15,006,392</b>	<b>15,270,836</b>	<b>15,185,569</b>	<b>13,001,203</b>	<b>12,120,803</b>	<b>16,037,541</b>





# Fund Balance – Operating & Capital

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
<b>Operating Funds - Fund Balance</b>	4,000,253	3,852,459	3,980,322	3,302,269	3,025,869	3,969,852
<b>Capital Fund - Fund Balance</b>	11,006,140	11,418,377	11,205,247	9,698,934	9,094,934	12,067,689
	<b>15,006,392</b>	<b>15,270,836</b>	<b>15,185,569</b>	<b>13,001,203</b>	<b>12,120,803</b>	<b>16,037,541</b>



# Drinking Water Base Rate

Drinking Water Operations  
FUND 10

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

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

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

# Drinking Water Consumption Rate

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

# Wastewater Base Rate

Wastewater Operations  
FUND 20

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

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

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



# Wastewater Consumption Rate

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

14.6%

# Watershed Protection Rate

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

# Proposed Budget FY 2025-26 Rate Change

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



# Questions?



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**OAK**  **LODGE**  
WATER SERVICES



# Annual Debt Service

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

Annual Debt Service

