



Proposed Budget

2021-2022



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



About the District

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

Drinking Water Services

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

Sanitary Sewer Services

The District collects wastewater from homes and businesses so the water can be cleaned and safely returned to the Willamette River. Customer rates fund essential services, including wastewater treatment, maintaining daily operation, and investments in treatment plant and infrastructure.

Watershed Protection Services

The District 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.



Boardman Wetlands

The new park and trail in Jennings Lodge was completed in 2020 and is featured on the cover page of the Budget. This 5.8-acre nature park and restored wetlands features a play area, a scenic boardwalk trail loop, and outdoor educational areas. This was a result of a partnership between the District and the North Clackamas Parks & Recreation District. The park provides recreational activities for all ages, opportunities to connect with nature, and access to observe the diverse ecology of wetland habitats.



**FISCAL YEAR 2021-2022
PROPOSED BUDGET**

BUDGET COMMITTEE

APPOINTED OFFICIALS

Ann-Marie Cordova, Position 1

Amanda Gresen, Position 2

Robert Weber, Position 3

Ron Weigel, Position 4

Jim Martin, Position 5

ELECTED BOARD OF DIRECTORS

Paul Gornick, President

Ginny Van Loo, Vice President/Secretary

Mark Knudson, Treasurer

Susan Keil, Director

Kevin Williams, Director

BUDGET OFFICER

Gail Stevens, Finance Director



**FISCAL YEAR 2021-2022
PROPOSED BUDGET**

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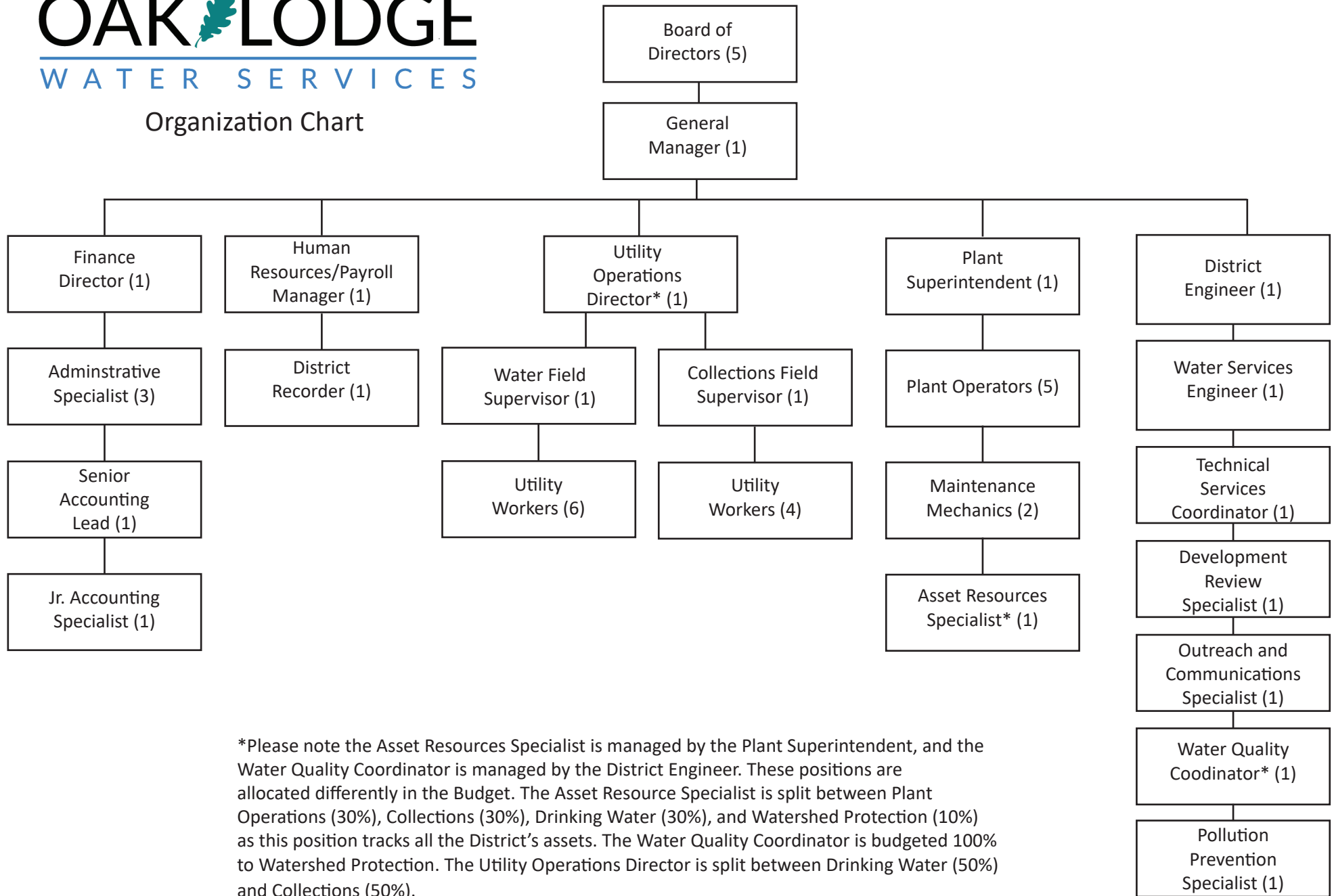


2021/2022 FISCAL YEAR BUDGET CALENDAR

Tuesday, April 13, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Orientation• Budget Message• Administrative Tasks
Thursday, April 15, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Presentation of Budget
Thursday, April 22, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Presentation of Capital Improvement Plan
Tuesday, April 27, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Public Hearing & Committee Deliberation
Thursday, April 29, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Committee Deliberation
Tuesday, May 4, 2021	Budget Committee Meeting <ul style="list-style-type: none">• Committee Deliberation (as needed)
Tuesday, May 18, 2021	Regular Board of Directors Meeting <ul style="list-style-type: none">• Budget Adoption

To mitigate the spread of COVID-19, all meetings will be held remotely beginning at 6:00 p.m. unless otherwise stated.

Organization Chart



*Please note the Asset Resources Specialist is managed by the Plant Superintendent, and the Water Quality Coordinator is managed by the District Engineer. These positions are allocated differently in the Budget. The Asset Resource Specialist is split between Plant Operations (30%), Collections (30%), Drinking Water (30%), and Watershed Protection (10%) as this position tracks all the District's assets. The Water Quality Coordinator is budgeted 100% to Watershed Protection. The Utility Operations Director is split between Drinking Water (50%) and Collections (50%).



BUDGET MESSAGE

Members of the Oak Lodge Water Services District Board, Citizen Members of the Budget Committee, and Residents of our District---submitted for your information is the 2021-2022 Budget. The following pages highlight aspects of the District's Budget based on the current status and as influenced by prior periods as well as our vision of the coming year and beyond.

STATE OF THE STATE

Four times a year (in March, June, September, and December) the Oregon Economic and Revenue Forecast is released. The Oregon economic forecast is published by the Department of Administrative Services to provide information to planners and policy makers in state agencies and private organizations for use in their decision-making processes. It is the basis for much of the budgeting in Oregon state government. In the March 2021 Oregon Economic and Revenue Forecast Report, it states on page one:

“The economy is emerging from a dark winter. The resurgent virus of a few months ago is in full retreat. The outlook brightens with every inoculation. The stage is set for stronger economic growth this year and next than the U.S. has experienced in decades, possibly generations. The combination of increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy, results in a cycle unlike anything experienced before.

Most encouraging is that the amount of economic scarring to date in terms of business closures and permanent layoffs is much better than first feared. Total personal income is higher today than it was prior to the pandemic, despite Oregon having 160,000 fewer jobs. Households, particularly those in the middle and upper parts of the income distribution have built up considerable amounts of savings. As the pandemic continues to wane, pent-up demand will be unleashed, fueling growth in the months ahead. The shift in spending out of physical goods and back into labor-intensive, in-person consumer services will raise employment significantly. While the labor market remains in a deep hole today, a bit more than half of those lost jobs will be regained this year. The rest will be regained next year. Oregon's economy will return to full employment by early 2023, or 6-9 months sooner than expected in previous forecasts.

Although many are suffering, aggregate income has risen sharply during the recession. As an income tax state, Oregon's primary revenue instruments have followed suit. The General Fund revenue outlooked has brightened accordingly. Immediately following the start of the pandemic, the revenue outlook was revised down by around \$2 billion. As of the current forecast, this hole has completely been filled. The new outlook calls for a bit more revenue than was expected before the recession began.

Many factors are playing into the unexpectedly strong revenue collections, but two reasons stand out. First, the unprecedented amount of federal aid has translated into around \$1.5 billion in additional tax liability. Second, unlike previous recessions, asset markets have continued to gain value and corporate income has held steady.”

STATE OF THE DISTRICT

The past year has been unique in terms of the sheer number of different natural disasters experienced by the District and the District’s customers. There has been plague, fire, high winds, storms, and ice leading to more people working from home, unhealthy levels of smoke, downed trees, electrical outages, and high-water issues. Throughout them all Oak Lodge Water Services District (OLWSD) continued to deliver services day in, day out meeting the District Commitments:

Our Commitments

-  Protect public health
-  Provide excellent customer service
-  Make smart investments and keep rates affordable
-  Keep our streams and rivers clean

The District is positioned to address any further challenges head on in the coming year and take full advantage of opportunities for customers, team members, and the community. The proposed budget for fiscal year 2021-22 is an illustration of that position and the District’s commitment to success.

Since the beginning, the District has implemented the Board of Director’s goals and adjusted to priorities dictated by changes in the business environment and the local and national economies. The District provides a high level of service to customers in the form of water quality, reliable wastewater collection and treatment, watershed protection, and exceptional customer service. While faced with the recent and unprecedented reality of COVID-19, the District has continued to meet the needs and wants of customers and protect District team members. The District would not have been able to continue to deliver services in the midst of the variety of natural disasters without the flexibility and

creativity of each one of the District's team members and the historical investments made to strengthen the resiliency of the utility infrastructure owned by the District's customers. It is this pattern of thoughtful, comprehensive planning and prudent investment by the Budget Committee and the Board which will position the District in good stead for a future of continued reliable service delivery as desired and expected by District customers.

THE 2021-2022 BUDGET

The 2021-22 Budget reflects the current policy direction of the District's Board of Directors. That direction is clear in providing high-quality, reliable service at a reasonable cost to rate payers. The Budget reflects a stable level of service in the coming fiscal year without significant changes in operations. The District's capital plans and initiatives drive spending in each of the next few years (see the Capital Improvement Plan section of the Budget) as the District continues to address the needs of an aging collections and distribution infrastructure. Personnel services and materials and services costs are experiencing modest increases due to the impact of COVID-19 on the supply chain and cost-of-living adjustment (COLA) increases approved as part of the current collective bargaining agreement.

The Budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the District. 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 represents a prudent and fiscally responsible financial plan for District operations and capital improvements during the next fiscal year and establishes a base for several years beyond.

SUMMARY OVERVIEW

This Budget has had extensive analysis and scrutiny and will continue to position the District as a solid, forward-thinking, fiscally responsible organization in service to District customers. The following summary highlights specific items contained in the 2021-2022 budget, and estimated effects on rates.

Financial Policies

The District's suite of financial policies approved by the Board have been applied to the 2021-22 budget. The District places emphasis on maintenance of appropriate fund balances and reserves in operating funds (Administrative Services, Drinking Water, Wastewater, and Watershed Protection Funds). Operating funds have budgeted contingencies for unexpected and unknown items, as well as transfers to cover debt service, and to capital funds for current and future construction, major maintenance, or replacement of infrastructure. While the District does not budget for full cost recovery related to depreciation of District assets, the Budget has provided for consideration of vehicles and equipment replacement in future years.

When considering the overall resources of the District, fund balances and reserves combine to provide one leg of a three-legged approach, with the other two legs being rates and financing. When managed together, they provide a stable strategy for operations and the acquisition and replacement of capital assets. The District is now actively working toward managing of fund balances and reserves to provide a smoothing of rate impacts for customers and a proactive, thoughtful approach to managing the District's systems.

Personnel Services Estimates

The District completed negotiations with the AFSCME bargaining unit representing the administrative and operations team members and a new three-year contract began July 1, 2020. The budget for the 2021-22 fiscal year does reflect the COLAs for both last year at 2.2% and 1.6% this year, which was not included in the prior year's costs.

The rates identified in this budget for the Public Employees Retirement System (PERS) are lower than anticipated. During the 2019-20 and 2020-21 fiscal years the District made a lump sum contribution of \$300,000 and \$552,000 respectively to "buy down" unfunded actuarial liability. The 2021-22 Budget includes an additional \$550,000 contribution to PERS for the same purpose. To date with these contributions the District has offset increases of PERS rates by a combination of two reductions, 0.72% and 1.29%, equally applied to Tier 1, Tier 2 and OPSRP rates. Continued contributions is a key strategy and is in the best financial interest of the District over the long run.

Consolidation of Buildings

The District's fiscal year 2021-22 budget defers consolidation of the District's facilities. If opportunities present which might be explored, discussion will be raised with the Facilities Sub-Committee and the Board of Directors.

Capital Planning

The fiscal year 2021-22 budget continues with a long-term capital plan for each of the water, wastewater, and watershed protection utilities. The Water System Master Plan was completed in the fall of 2020 and has provided for the anticipated level of capital necessary to meet that plan's requirements. The District began work on the Sanitary System Master Plan in the 2020-2021 fiscal year. That work will update capital plans in the wastewater collections system and plant and is anticipated to be completed by June 30, 2022. The fiscal year 2021-22 Budget includes funding for capital projects related to projects identified in the Water System Master Plan, the wastewater collections system and treatment plant, pending completion of master planning, and for watershed protection infrastructure. Details of these projects can be found in the Capital Improvement Plan section of this Budget.

Capital expenditures are made from the 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). Transfers are in turn funded through rates. Looking forward in the

capital plans of the District, there may be opportunities to employ other financing strategies in the form of debt financing or partnerships with other governmental entities to accomplish specific capital projects.

Rate Impacts

Each of the items discussed above and typical inflationary increases result in proposed rate increases in all three utilities. The Management Team has been meeting over the last several weeks to submit to the Budget Committee a complete, fiscally prudent, and accurate Budget. As mentioned previously, this budget reflects priorities in accordance with the goals of the Board of Directors.

Stable, predictable rates are preferred by customers and promote the growth of the local economy. The fiscal year 2021-22 Budget incorporates anticipated rate increases in the three operating funds:

- Drinking Water with a 1.5% increase, an average of \$0.39 per month
- Wastewater with a 1.5% increase, an average of \$0.78 per month
- Watershed Protection with a 1.5% increase, an average of \$0.14 per month

For illustration purposes, the District identifies an “average residential customer” as a single-family residence with a 5/8-inch meter and average water consumption for a one-month billing period of six (6) CCF. As a result of the proposed rates, the average estimated monthly bill for this average residential customer will increase a total of 1.5% or \$1.31 to \$89.95 from the current \$88.64.

BUDGET ASSUMPTIONS

The 2021-2022 adopted Budget incorporates the following assumptions:

Revenue Assumptions

- Increase in rates for Water, Wastewater and Watershed utilities.
- 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 in rates of 10.0%.
- PERS employer contribution rate for fiscal 2021-22 is lower than anticipated due to the continued contribution to PERS Side Accounts.
- Step increases for eligible employees.
- Prior year’s 2.2% and current year’s 1.6% cost of living (COLA) adjustment.
- Continued funding of customer assistance programs.

Overall Strategies for the 2021-2022 Budget and Beyond

- Continue to manage rates in the context of stable operations and planned infrastructure maintenance and replacement.
- Continue to maintain prudent fund balances and reserves.
- Complete master plan for wastewater utility.

CONCLUDING THOUGHTS

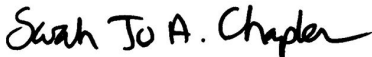
The District’s financial status is strong and is projected to continue along this path as the District continues the focus on long-range planning and building a strong asset management program for all the infrastructure and equipment needed to deliver services. It is anticipated the Sanitary Sewer Master Plan will be completed by June 30, 2022.

The District’s services are delivered 24 hours a day. The District strives to do this with an emphasis on cost-effective operations balancing both the near and far term maintenance, replacement, redundancy, and expansion needs of the utility infrastructure owned by all the District’s customers.

ACKNOWLEDGEMENTS

This Budget was developed by the District’s Management Team with assistance from District staff. The members of the Management Team come from various backgrounds and perspectives to represent the interests of the District. We want to acknowledge their hard-work, efforts, and engagement and extend the District’s appreciation. We also want to thank the Board and the Budget Committee for their work in ensuring the District’s Budget addresses what is needed for service delivery to customers now and into the future.

Like other local governments, the District will need to continue to be nimble, able to respond to changes resulting from the pandemic for our customers or changing requirements from State or Federal regulators. The District needs to be able to consistently deliver services - services that are key to our customers’ health, every day without any interruption. Customers depend upon the District. We hereby respectfully submit the OLWSD District Proposed Budget for Fiscal Year 2021-2022.



Sarah Jo Chaplen
General Manager



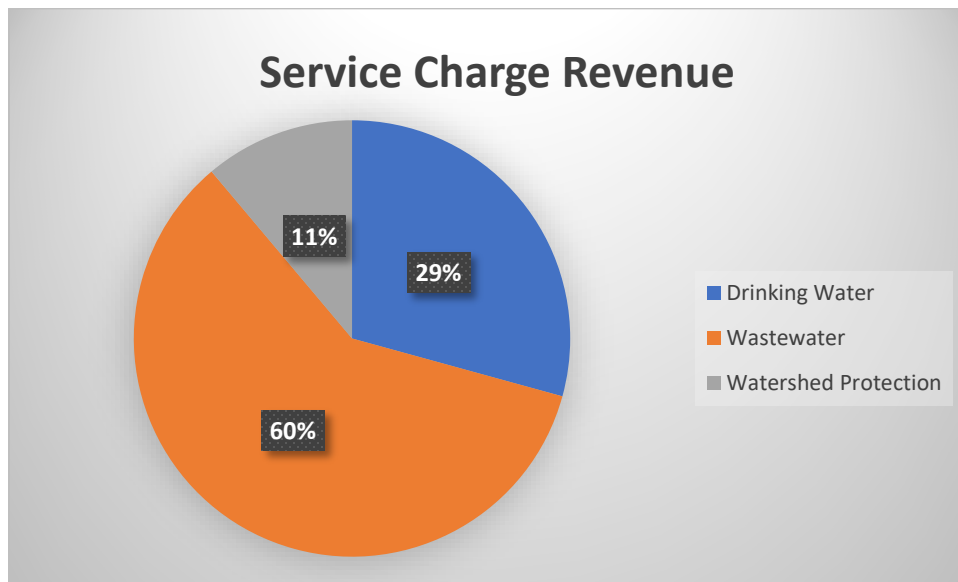
Gail Stevens
Finance Director and Budget Officer

SUMMARY BUDGET HIGHLIGHTS

The fiscal year 2021-22 budget for the District totals \$40.6 million (total resources and total uses) and can be summarized as follows: \$5.5 million for Administrative Services, \$5.5 million for Drinking Water, \$10.1 million for Wastewater, \$2.3 million for Watershed Protection, \$4.6 million for Debt Service, and \$12.6 million in capital.

Resources

Service charges revenue is the primary resource to each of the operating funds. Service charges combine with interest income, system development charges (SDC), other miscellaneous revenues, and beginning fund balance in each of the funds to 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.

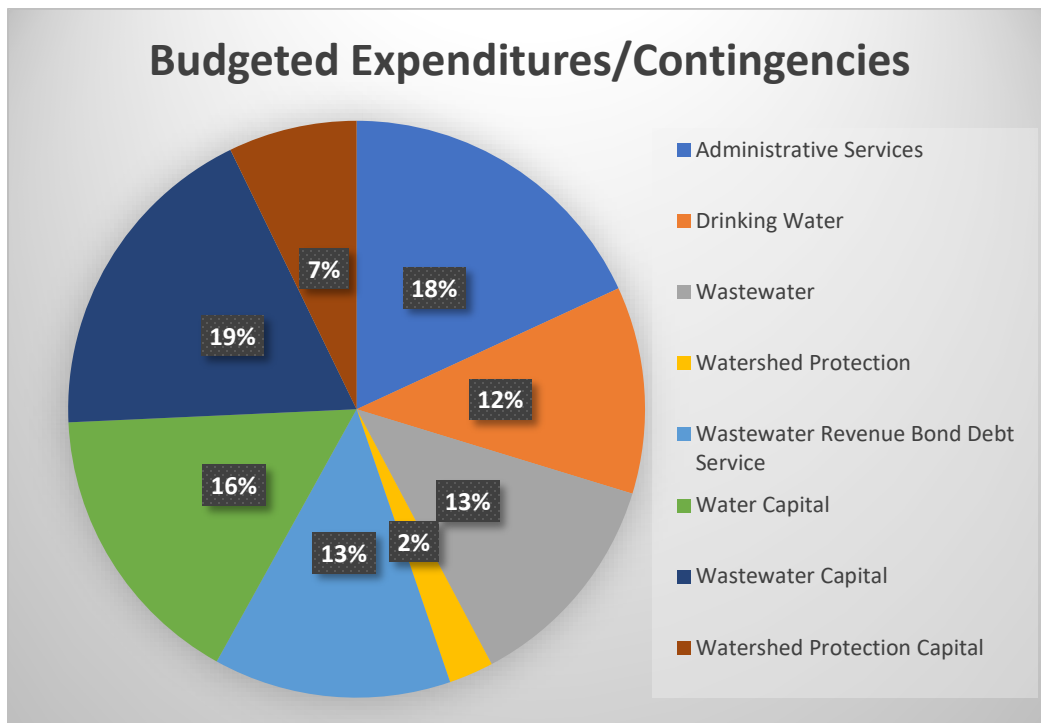
The fiscal year 2021-22 budget anticipates a nominal rate increase in the Drinking Water, Wastewater Reclamation Funds, and Watershed Protection of 1.5% for each. The

resulting increase in the average, residential monthly bill is estimated at \$1.31, an increase of 1.5% in the overall bill when compared to fiscal year 2020-21.

Uses

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 the District for fiscal year 2021-22. Personnel services comprise 17.3% of the District’s budgeted expenditures (excluding transfers) and capital spending makes up another 15.9%. The remaining budgeted requirements of the District include materials and services at 17.1%, debt service at 12.2%, special payments to PERS at 1.8%, and contingencies and reserves at 35.7%.

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



Personnel Services

The District budget includes 38 full-time regular (FTE) positions, this is an increase of 1 FTE over the prior year. Benefit costs reflect increases in health insurance and quoted rates from providers. Employee insurance rates, which includes medical, dental, life, short-term disability, and long-term disability reflect a 10.0% increase.

PERS contributions are the other largest component of employee benefits. PERS rates on a biennial basis, and the scheduled rates for Fiscal Years 2021-22 and 2022-23 were set at 23.18% for Tier 1 and 2 members, and 19.21% for OPSRP members. The District

has contributed \$300,000 in fiscal year 2019-20 and \$552,000 in fiscal year 2020-21. These contributions have resulted in rates of 21.89% for Tier 1 and 2 members, and 17.92% for OPSRP members. Currently, 21% of District payroll is Tier 1 and 2, and 79% is OPSRP.

Materials and Services

This category represents operational expenditures for goods and services supporting the District. Legal, audit and accounting, and other contractual services are budgeted within this category, as are utilities, repairs and maintenance, and supplies. The increases budgeted for fiscal year 2021-22 result primarily from stepping up maintenance efforts related to the water and wastewater systems and anticipated inflationary increases in goods and services costs from vendors.

Capital Expenditures

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

The fiscal year 2021-22 budget provides for capital spending in the Drinking Water Capital Fund of \$2.0 million, the Wastewater Reclamation Capital Fund of \$2.4 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 DISTRICT
RESOURCES SUMMARY – BY PROGRAM
FISCAL YEAR 2021-2022**

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	Fund	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Administrative Services						
\$ -	\$ -	\$ 335,000	Fund Balance	\$ 978,000	\$ -	\$ -
\$ -	\$ 30,199	\$ 1,000	Other revenue	\$ 61,400	\$ -	\$ -
\$ -	\$ 1,444,000	\$ 1,908,000	Transfer In - Fund 10	\$ 1,500,000	\$ -	\$ -
\$ -	\$ 2,028,000	\$ 2,026,000	Transfer In - Fund 20	\$ 1,899,000	\$ -	\$ -
\$ -	\$ 1,029,000	\$ 635,000	Transfer In - Fund 30	\$ 1,008,000	\$ -	\$ -
\$ -	\$ 4,531,199	\$ 4,905,000	Total	\$ 5,446,400	\$ -	\$ -
Drinking Water						
\$ 3,632,780	\$ 2,430,387	\$ 1,527,000	Fund Balance	\$ 1,086,000	\$ -	\$ -
\$ 3,877,075	\$ 3,945,069	\$ 4,038,000	Water Sales	\$ 4,120,000	\$ -	\$ -
\$ 399,785	\$ 412,360	\$ 100,000	SDCs	\$ -	\$ -	\$ -
\$ 328,790	\$ 386,228	\$ 348,000	Leases & Other	\$ 292,000	\$ -	\$ -
\$ 8,238,430	\$ 7,174,043	\$ 6,013,000	Total	\$ 5,498,000	\$ -	\$ -
Wastewater Reclamation						
\$ 5,393,413	\$ 1,315,555	\$ 1,842,000	Fund Balance	\$ 834,900	\$ -	\$ -
\$ 7,656,925	\$ 8,199,915	\$ 8,270,000	Wastewater Charges	\$ 8,459,000	\$ -	\$ -
\$ 315,502	\$ 592,263	\$ 125,000	SDCs	\$ 125,000	\$ -	\$ -
\$ 110,343	\$ 60,281	\$ 40,000	Other revenue	\$ 40,000	\$ -	\$ -
\$ -	\$ -	\$ -	Transfer In - Fund 40	\$ 623,800	\$ -	\$ -
\$ 13,476,183	\$ 10,168,013	\$ 10,277,000	Total	\$ 10,082,700	\$ -	\$ -
Watershed Protection						
\$ 2,999,484	\$ 465,068	\$ 410,000	Fund Balance	\$ 659,000	\$ -	\$ -
\$ 1,470,770	\$ 1,554,434	\$ 1,548,000	Watershed Charges	\$ 1,566,000	\$ -	\$ -
\$ 420,024	\$ 54,053	\$ 28,000	Other Revenue	\$ 29,000	\$ -	\$ -
\$ 4,890,278	\$ 2,073,555	\$ 1,986,000	Total	\$ 2,254,000	\$ -	\$ -
Wastewater GO Debt Service						
\$ 783,053	\$ 660,960	\$ 333,000	Fund Balance	\$ 623,800	\$ -	\$ -
\$ 26,552	\$ 15,006	\$ 7,000	Interest Revenue	\$ -	\$ -	\$ -
\$ 122,729	\$ 117,300	\$ 111,000	Interest Subsidy	\$ -	\$ -	\$ -
\$ 1,548,123	\$ 1,350,500	\$ 812,000	Transfers In	\$ -	\$ -	\$ -
\$ 2,480,457	\$ 2,143,766	\$ 1,263,000	Total	\$ 623,800	\$ -	\$ -
Wastewater Revenue Bond Debt Service						
\$ 1,215,131	\$ 1,374,167	\$ 682,000	Fund Balance	\$ 587,000	\$ -	\$ -
\$ 29,991	\$ 16,738	\$ 16,084	Interest Revenue	\$ 6,000	\$ -	\$ -
\$ 1,755,812	\$ 1,100,000	\$ 2,871,000	Transfers In	\$ 3,412,000	\$ -	\$ -
\$ 3,000,934	\$ 2,490,905	\$ 3,569,084	Total	\$ 4,005,000	\$ -	\$ -
Water Capital						
\$ -	\$ 3,236,048	\$ 3,942,000	Fund Balance	\$ 4,135,000	\$ -	\$ -
\$ -	\$ -	\$ -	SDCs	\$ 200,000	\$ -	\$ -
\$ 1,394,267	\$ 94,115	\$ 50,000	Other	\$ 40,000	\$ -	\$ -
\$ 2,700,000	\$ 1,675,000	\$ 500,000	Transfers In	\$ 500,000	\$ -	\$ -
\$ 4,094,267	\$ 5,005,163	\$ 4,492,000	Total	\$ 4,875,000	\$ -	\$ -
Wastewater Capital						
\$ -	\$ 4,220,098	\$ 4,605,000	Fund Balance	\$ 4,535,000	\$ -	\$ -
\$ 489,125	\$ 444,672	\$ 75,000	Other Revenue	\$ 50,000	\$ -	\$ -
\$ 5,000,000	\$ 1,300,000	\$ 1,000,000	Transfers In	\$ 1,000,000	\$ -	\$ -
\$ 5,489,125	\$ 5,964,770	\$ 5,680,000	Total	\$ 5,585,000	\$ -	\$ -
Watershed Protection Capital						
\$ -	\$ 1,816,320	\$ 1,481,000	Fund Balance	\$ 1,687,000	\$ -	\$ -
\$ 252,675	\$ 36,387	\$ 40,000	Other Revenue	\$ 15,000	\$ -	\$ -
\$ 3,537,000	\$ 430,000	\$ 500,000	Transfers In	\$ 480,000	\$ -	\$ -
\$ 3,789,675	\$ 2,282,707	\$ 2,021,000	Total	\$ 2,182,000	\$ -	\$ -
\$ 45,459,349	\$ 41,834,121	\$ 40,206,084	TOTAL RESOURCES	\$ 40,551,900	\$ -	\$ -

**OAK LODGE WATER SERVICES DISTRICT
REQUIREMENTS SUMMARY – BY PROGRAM
FISCAL YEAR 2021-2022**

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	Fund	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Administrative Services						
\$ -	\$ 1,764,417	\$ 2,032,500	Personnel Services	\$ 2,151,000	\$ -	\$ -
-	1,868,080	2,252,000	Materials & Services	2,164,500	-	-
-	-	-	Capital Outlay	35,000	-	-
-	300,000	552,000	Special Payments	550,000	-	-
-	-	68,500	Contingency	545,900	-	-
-	598,702	-	Unappropriated fund balance	-	-	-
\$ -	\$ 4,531,199	\$ 4,905,000	Total	\$ 5,446,400	\$ -	\$ -
Drinking Water						
\$ 1,262,739	\$ 920,587	\$ 1,037,500	Personnel Services	\$ 1,050,000	\$ -	\$ -
1,845,303	1,420,733	1,443,500	Materials & Services	1,552,000	-	-
-	209,522	209,801	Debt Service	209,000	-	-
2,700,000	3,119,000	2,408,000	Transfers	2,000,000	-	-
-	-	914,199	Contingency	687,000	-	-
2,430,388	1,504,201	-	Unappropriated fund balance	-	-	-
\$ 8,238,430	\$ 7,174,043	\$ 6,013,000	Total	\$ 5,498,000	\$ -	\$ -
Wastewater						
<i>Treatment</i>						
\$ 1,362,672	\$ 1,006,597	\$ 1,078,000	Personnel Services	\$ 1,140,000	\$ -	\$ -
1,194,605	804,996	936,000	Materials & Services	1,033,900	-	-
<i>Collections</i>						
986,601	692,756	702,500	Personnel Services	729,000	-	-
312,815	77,912	110,000	Materials & Services	105,500	-	-
8,303,935	5,778,500	6,709,000	Transfers	6,311,000	-	-
-	-	741,500	Contingency	763,300	-	-
1,315,555	1,807,252	-	Unappropriated fund balance	-	-	-
\$ 13,476,183	\$ 10,168,013	\$ 10,277,000	Total	\$ 10,082,700	\$ -	\$ -
Watershed Protection						
\$ 504,517	\$ 46,095	\$ 136,500	Personnel Services	\$ 153,000	\$ -	\$ -
321,135	25,070	105,000	Materials & Services	299,100	-	-
62,558	62,558	62,558	Debt Service	64,000	-	-
3,537,000	1,459,000	1,135,000	Transfers	1,488,000	-	-
-	-	546,942	Contingency	249,900	-	-
465,068	480,832	-	Unappropriated fund balance	-	-	-
\$ 4,890,278	\$ 2,073,555	\$ 1,986,000	Total	\$ 2,254,000	\$ -	\$ -
Wastewater GO Debt Service						
\$ 1,819,497	\$ 1,809,847	\$ 638,101	Debt Service	\$ -	\$ -	\$ -
-	-	-	Transfers	623,800	-	-
660,960	333,919	624,899	Reserve for future expenditure	-	-	-
\$ 2,480,457	\$ 2,143,766	\$ 1,263,000	Total	\$ 623,800	\$ -	\$ -
Wastewater Revenue Bond Debt Service						
\$ 1,626,767	\$ 1,812,342	\$ 2,969,084	Debt Service	\$ 3,411,805	\$ -	\$ -
1,374,167	678,563	600,000	Reserve for future expenditure	593,195	-	-
\$ 3,000,934	\$ 2,490,905	\$ 3,569,084	Total	\$ 4,005,000	\$ -	\$ -
Water Capital						
\$ 858,220	\$ 775,331	\$ 1,515,000	Capital Outlay	\$ 1,985,000	\$ -	\$ -
-	-	2,977,000	Contingency	2,890,000	-	-
3,236,048	4,229,832	-	Reserve for future expenditure	-	-	-
\$ 4,094,267	\$ 5,005,163	\$ 4,492,000	Total	\$ 4,875,000	\$ -	\$ -
Wastewater Capital						
\$ 1,269,027	\$ 712,146	\$ 2,450,000	Capital Outlay	\$ 2,461,000	\$ -	\$ -
-	-	3,230,000	Contingency	3,124,000	-	-
4,220,098	5,252,624	-	Reserve for future expenditure	-	-	-
\$ 5,489,125	\$ 5,964,770	\$ 5,680,000	Total	\$ 5,585,000	\$ -	\$ -
Watershed Protection Capital						
\$ 1,973,355	\$ 1,105,392	\$ 465,000	Capital Outlay	\$ 300,000	\$ -	\$ -
-	-	1,556,000	Contingency	1,882,000	-	-
1,816,320	1,177,315	-	Reserve for future expenditure	-	-	-
\$ 3,789,675	\$ 2,282,707	\$ 2,021,000	Total	\$ 2,182,000	\$ -	\$ -
\$ 45,459,349	\$ 41,834,121	\$ 40,206,084	TOTAL REQUIREMENTS	\$ 40,551,900	\$ -	\$ -

**Administrative Services Fund
Fund 05**

Purpose: The Administrative Services Fund centralizes the accounting and reporting for support services within the District – General Administration and Finance, Human Resources, Technical Services, and Vehicle Maintenance. Each of these support services are funded through transfers from the District’s operating funds on a predetermined basis of allocation.

Goals: The goal of the Administrative Services Fund is to provide an efficient and fair means to capture and allocate support services costs

Full Time Employees (FTE): 15

Major Funding Source(s): Operating transfers from the Drinking Water, Wastewater Reclamation, and Watershed Protection Funds.

The following provides a brief description of support services accounted for in the Administrative Services Fund.

Administration & Finance – Division 01

The Administration & Finance Division accounts for activities related to the District’s general administration, finance, and management. There are seven (7) full time employees within the Division comprised of the General Manager, Finance Director, Sr. Accounting Lead, Jr. Accounting Specialist, and three (3) Administrative Specialist II. The Senior Accounting Lead is a restructuring of a current position to a lead position with additional responsibilities. The (1) Administrative Specialist II with a focus on customer service and utility billing is a new position.

Under the direct control of the District General Manager, this Division accounts for legal, audit, and other professional relationships and costs of the District. Office supplies and other central services costs related to administration of the District are budgeted in Division 01 as well – including janitorial, building maintenance, and utilities.

Under the direction of the Finance Director, activities and functions related to accounting, budgeting and financial reporting are accounted for in Division 01. Activities supporting the District’s general ledger accounting, accounts payable and receivable, and utility billing and collections are all budgeted within the Administration & Finance Division.

Human Resources – Division 02

The Human Resources Division consists of two full-time employees, the Human Resources (HR) and Payroll Manager and the District Recorder. The HR and Payroll Manager is responsible for the oversight of personnel management, District payroll, risk management, OSHA requirements affecting all staff, recruitment and hiring, staff training, on-boarding, employment law and labor contract compliance as well as the District’s insurance, including employee benefits, property, casualty, and worker’s compensation.

The District Recorder is responsible for managing the District’s records, public meetings, notices, packets, and minutes. The District Recorder is the District’s Election Official, serves as an executive assistant to both the General Manager and the HR and Payroll Manager, and manages the Records Management Team. The District Recorder tracks pertinent District lists, including contracts and vendors. In managing the District’s records, the District Recorder ensures the District meets retention and destruction requirements for all records.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Board expenses are in the HR budget to coincide with the District Recorder’s duties. The total of the District’s property, casualty and cyber security insurance are budgeted in this Division to reflect the HR Manager’s oversight of insurance and claims. Finally, all telephone and cell services are budgeted in Division 02 with oversight by the HR and Payroll Manager. Uniforms have been moved from individual funds to all reside in the HR budget for overall District oversight.

Technical Services – Division 03

Organizationally and for reporting purposes, the Technical Services Division is home to seven (7) full-time employees, the District Engineer, Water Services Engineer, Technical Services Coordinator, Development Review Specialist, Water Quality Coordinator, Outreach and Communications Specialist, and Pollution Prevention Specialist. The Water Quality Specialist position is budgeted in the Watershed Protection Fund. Together, these positions provide direct support to the operating funds with respect to State issued permits, development review and permit issuance, project inspections, engineering, capital project management, information technology for the District, education, and outreach.

The District’s information technology costs including hardware, software, and support services are budgeted within Division 03. Communications and outreach costs of the District are also budgeted within Technical Services.

Vehicle Maintenance – Division 04

The Vehicle Maintenance Division budgets and accounts for all maintenance and fuel costs related to the District’s vehicles. The Division has no directly assigned FTE.

Fund 05 - Administrative Services Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
05-00- Resources								
\$ -	\$ -	\$ 335,000	\$ 599,000	3500	Beginning Fund Balance	\$ 978,000		
-	-	-	-	4230	Contract Services Revenue	57,400		
-	20,015	-	16,000	4320	State Grant Revenue	-		
-	4,932	-	3,000	4610	Investment Revenue	3,000		
-	3,209	1,000	19,000	4630	Miscellaneous Revenues	1,000		
-	2,042	-	-	4640	Proceeds from sale of capital asse	-		
05-29- Transfers In								
-	1,444,000	1,908,000	1,908,000	4910	Transfer In from Fund 10	1,500,000		
-	2,028,000	2,026,000	2,026,000	4920	Transfer In from Fund 20	1,899,000		
-	1,029,000	635,000	635,000	4930	Transfer In from Fund 30	1,008,000		
\$ -	\$ 4,531,199	\$ 4,905,000	\$ 5,206,000	Total Resources		\$ 5,446,400	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 05 - Administrative Services Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 01 - Finance/Administration								
05-01- Personnel Services - 8 FTE								
\$ -	\$ 578,847	\$ 590,500	\$ 581,000	5110	Regular employees	\$ 657,000		
-	11,523	5,000	-	5120	Temporary/Seasonal	-		
-	6,974	5,000	9,000	5130	Overtime	5,000		
-	88,607	115,000	98,000	5210	Health/Dental insurance	127,000		
-	41,103	43,000	40,000	5230	Social Security	51,000		
-	113,724	124,000	119,000	5240	Retirement	128,000		
-	4,503	4,000	5,000	5250	Trimet/WBF	6,000		
-	12,960	5,000	14,000	5260	Unemployment	5,000		
-	7,599	8,000	600	5270	Workers compensation	1,000		
-	197	5,000	6,000	5290	Other employee benefits	2,000		
\$ -	\$ 866,036	\$ 904,500	\$ 872,600	Total Personnel Services		\$ 982,000	\$ -	\$ -
05-01- Materials and Services								
Professional and technical services								
\$ -	\$ 302,303	\$ 375,000	\$ 287,000	6110	Legal services	\$ 375,000		
-	106,534	45,000	69,000	6120	Accounting and audit services	50,000		
-	320,162	248,000	179,000	6155	Contracted Services	188,000		
-	34,530	35,000	33,000	6180	Dues and subscriptions	42,000		
Utilities								
-	11,122	9,000	14,000	6220	Electricity	14,000		
-	1,532	1,000	4,000	6240	Natural gas	4,000		
-	21,066	20,000	19,000	6290	Other utilities	10,000		
Repairs and maintenance								
-	14,614	25,000	14,000	6310	Janitorial services	15,000		
-	9,312	18,000	18,000	6320	Buildings and grounds	20,000		
Travel and Training								
-	-	1,000	-	6410	Mileage	1,000		
-	14,078	12,000	800	6420	Staff training	12,000		
-	4,492	-	-	6440	Board expense	-		
Supplies								
-	20,688	25,000	27,000	6510	Office supplies	32,000		
-	335	2,000	-	6530	Small tools and equipment	-		
-	673	500	-	6560	Uniforms	-		
-	850	-	-	6610	Board Compensation	-		
-	2,361	2,000	2,000	6730	Communications	2,000		
-	2,137	1,000	1,000	6740	Advertising	1,000		
-	3,487	1,000	5,000	6760	Equipment rental	5,000		
-	130,862	125,000	134,000	6770	Bank charges	140,000		
-	450	1,000	3,000	6780	Taxes, Fees, Permits	3,000		
-	2,644	97,000	21,000	6785	ECAP Payments	76,000		
-	427	1,000	-	6900	Miscellaneous expense	1,000		
\$ -	\$ 1,004,659	\$ 1,044,500	\$ 830,800	Total Materials and Services		\$ 991,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 05 - Administrative Services Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 02 - Human Resources								
05-02- Personnel Services - 2 FTE								
\$ -	\$ 124,587	\$ 155,000	\$ 162,000	5110	Regular employees	\$ 188,000		
-	618	5,000	2,000	5130	Overtime	5,000		
-	10,687	26,000	21,000	5210	Health/Dental insurance	27,000		
-	9,473	12,000	13,000	5230	Social Security	15,000		
-	21,604	27,000	27,000	5240	Retirement	34,000		
-	985	1,000	2,000	5250	Trimet/WBF	2,000		
-	2,548	2,000	200	5270	Workers compensation	1,000		
-	303	2,000	-	5290	Other employee benefits	1,000		
\$ -	\$ 170,805	\$ 230,000	\$ 227,200	Total Personnel Services		\$ 273,000	\$ -	\$ -
05-02- Materials and Services								
\$ -	\$ 17,608	\$ -	\$ -	6155	Contracted Services	\$ 16,000		
-	-	5,000	6,000	6175	Records management	8,000		
-	662	1,000	1,000	6180	Dues and subscriptions	-		
Utilities								
-	56,635	57,000	51,000	6230	Telephone	57,000		
Travel and Training								
-	495	1,000	-	6410	Mileage	1,000		
-	14,213	22,000	10,000	6420	Staff training	12,000		
-	-	7,000	200	6440	Board Expense	7,000		
Supplies								
-	1,517	1,000	700	6510	Office supplies	1,000		
-	90	1,000	4,000	6540	Safety supplies	1,000		
-	-	-	-	6560	Uniforms	36,000		
-	-	2,500	-	6610	Board Compensation	2,500		
-	-	5,000	5,000	6620	Elections Costs	-		
-	152,267	240,000	240,000	6720	Insurance	270,000		
-	-	6,000	3,000	6730	Communications	4,000		
-	5,334	5,000	6,000	6740	Advertising	5,500		
-	-	-	-	6900	Miscellaneous expense	1,000		
\$ -	\$ 248,820	\$ 353,500	\$ 326,900	Total Materials and Services		\$ 422,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 05 - Administrative Services Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 03 - Technical Services								
05-03- Personnel Services - 6 FTE								
\$ -	\$ 489,612	\$ 602,000	\$ 497,000	5110	Regular employees	\$ 622,000		
-	969	5,000	3,000	5130	Overtime	5,000		
-	99,728	112,000	90,000	5210	Health/Dental Insurance	93,000		
-	35,597	44,000	36,000	5230	Social Security	49,000		
-	90,267	112,000	84,000	5240	Retirement	119,000		
-	3,803	4,000	4,000	5250	Trimet/WBF	5,000		
-	-	5,000	-	5260	Unemployment	-		
-	7,599	9,000	700	5270	Workers compensation	1,000		
-	-	5,000	-	5290	Other employee benefits	2,000		
\$ -	\$ 727,576	\$ 898,000	\$ 714,700	Total Personnel Services		\$ 896,000	\$ -	\$ -
05-03- Materials and Services								
\$ -	\$ 173,979	\$ 306,000	\$ 250,000	6155	Contracted Services	\$ 165,500		
-	6,576	10,000	4,000	6180	Dues and subscriptions	-		
Repairs and maintenance								
-	244,723	237,000	237,000	6350	Computer maintenance	318,000		
-	245	-	-	6390	Other repairs and maintenance	-		
Travel and Training								
-	314	3,000	500	6410	Mileage	3,000		
-	6,230	16,000	5,000	6420	Staff training	15,000		
-	-	1,000	300	6430	Certifications	500		
Supplies								
-	10,457	3,000	7,000	6510	Office supplies	-		
-	-	-	-	6530	Small tools and equipment	6,000		
-	1,362	8,000	4,000	6540	Safety Supplies	2,500		
-	198	-	-	6560	Uniforms	-		
-	70,744	149,000	107,000	6730	Communications	119,000		
-	-	-	-	6900	Miscellaneous expense	1,000		
\$ -	\$ 514,828	\$ 733,000	\$ 614,800	Total Materials and Services		\$ 630,500	\$ -	\$ -
Division 04 - Vehicle Services								
05-04- Materials and Services								
\$ -	\$ 49,277	\$ 50,000	\$ 48,000	6330	Vehicle/equipment maintenance	\$ 50,000		
-	50,497	71,000	41,000	6520	Fuel and oils	71,000		
\$ -	\$ 99,773	\$ 121,000	\$ 89,000	Total Materials and Services		\$ 121,000	\$ -	\$ -
05-04- Capital Outlay								
\$ -	\$ -	\$ -	\$ -	7540	Vehicles	\$ 35,000		
\$ -	\$ -	\$ -	\$ -	Total Capital Outlay		\$ 35,000	\$ -	\$ -
05-25- Special Payments								
\$ -	\$ 300,000	\$ 552,000	\$ 552,000	6990	Special Payments - PERS	\$ 550,000		
\$ -	\$ 300,000	\$ 552,000	\$ 552,000	Total Special Payments		\$ 550,000	\$ -	\$ -
Non-divisional								
05-29- Contingency								
\$ -	\$ -	\$ 68,500	\$ -	9000	Contingency	\$ 545,900		
\$ -	\$ -	\$ 68,500	\$ -	Total Contingency		\$ 545,900	\$ -	\$ -
\$ -	\$ 3,932,497	\$ 4,905,000	\$ 4,228,000	Total Appropriations		\$ 5,446,400	\$ -	\$ -
\$ -	\$ 598,702	\$ -	\$ 978,000	Unappropriated ending fund balance		\$ -	\$ -	\$ -
\$ -	\$ 4,531,199	\$ 4,905,000	\$ 5,206,000	Total Requirements		\$ 5,446,400	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

**Drinking Water Fund
Fund 10**

Purpose: The purpose of the Drinking Water Fund is to manage and direct operations related to distribution of potable drinking water to the District’s residents and customers.

The District maintains and operates a water transmission and distribution system to deliver water purchased directly from the North Clackamas County Water Commission (NCCWC). NCCWC takes water from the Clackamas River, treats it, and wholesales to customers including the District. The District is also part owner of the treatment plant operated by the NCCWC.

Goals: The following details the goals of the Drinking Water Fund:

- Efficiently meet the drinking water collection, transmission, and distribution needs of the community through uninterrupted service delivery.
- Provide fire protection.
- Protect community health.
- Provide safe drinking water to the community.

Full Time Employees (FTE): 7.80

Major Funding Source(s): Water service charges billed to District customers.

The Drinking Water Fund budgets and accounts for the cost of purchased water and all associated costs of delivering safe drinking water to District customers including system maintenance, and a share of the support costs attributable to the water operations via transfers to the Administrative Services Fund. The Drinking Water Fund also makes transfers to a capital fund for capital projects related to the distribution system.

The Utility Operations Director splits his time between water distribution and wastewater collections activities, and directly supervises a water field supervisor and six (6) water utility workers within the Drinking Water Fund. The Asset Resource Specialist is allocated at 0.3 FTE to the Drinking Water Fund.

Fund 10 - Drinking Water Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
10-00- Resources								
\$ 3,632,780	\$ 2,430,387	\$ 1,527,000	\$ 1,505,000	3500	Beginning Fund Balance	\$ 1,086,000		
26,960	30,578	32,000	28,000	4210	Water sales - CRW	30,000		
3,877,075	3,945,069	4,038,000	4,013,000	4211	Water sales	4,120,000		
16,391	14,385	20,000	100	4215	Penalties and late charges	10,000		
399,785	412,360	100,000	311,000	4220	System development charges	-		
41,349	53,400	40,000	54,000	4230	Contract services Revenue	-		
31,905	22,085	10,000	37,000	4240	Service installations	10,000		
161,748	173,020	200,000	187,000	4280	Rents and leases	200,000		
24,722	13,004	10,000	19,000	4290	Other charges for services	10,000		
-	7,179	-	-	4320	State Grant Revenue	-		
5,470	14,561	10,000	7,000	4610	Investment revenue	7,000		
20,245	58,017	26,000	26,000	4630	Miscellaneous revenues	25,000		
\$ 8,238,430	\$ 7,174,043	\$ 6,013,000	\$ 6,187,100	Total Resources		\$ 5,498,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 20 - Drinking Water Operations								
10-20- Personnel Services - 7.80 FTE *								
\$ 851,067	\$ 593,777	\$ 655,500	\$ 646,000	5110	Regular employees	\$ 677,000		
4,660	-	-	-	5120	Temporary/Seasonal employees	-		
21,300	25,151	35,000	42,000	5130	Overtime	29,000		
140,215	104,274	140,000	130,000	5210	Health/Dental insurance	134,000		
64,786	54,646	47,000	51,000	5230	Social Security	53,000		
149,329	123,345	132,000	137,000	5240	Retirement	127,000		
6,674	4,809	5,000	6,000	5250	Trimet/WBF	6,000		
11,232	5,142	8,000	-	5260	Unemployment	-		
13,373	9,282	9,000	17,000	5270	Workers compensation	19,000		
103	161	6,000	300	5290	Other employee benefits	5,000		
\$ 1,262,739	\$ 920,587	\$ 1,037,500	\$ 1,029,300	Total Personnel Services		\$ 1,050,000	\$ -	\$ -
* Administrative personnel services are budgeted in Fund 05 beginning with Fiscal Year 19-20.								
10-20- Materials and Services **								
Professional and technical services								
\$ 84,624	\$ -	\$ -	\$ -	6110	Legal services	\$ -		
4,163	-	-	-	6120	Accounting and audit services	-		
97,119	155	20,000	6,000	6155	Contracted Services	66,000		
22,569	-	-	-	6180	Dues and subscriptions	-		
Utilities								
38,197	30,549	27,000	30,000	6220	Electricity	32,000		
17,154	948	-	-	6230	Telephone	-		
2,984	3,783	3,000	3,000	6240	Natural gas	3,000		
3,866	1,982	-	3,000	6290	Other utilities	3,000		
Repairs and maintenance								
6,708	167	-	-	6310	Janitorial services	-		
9,190	7,382	5,000	10,000	6320	Buildings and grounds	10,000		
25,220	-	-	-	6330	Vehicle/equipment maintenance	-		
212,148	207,278	200,000	196,000	6340	Distribution system maintenance	250,000		
58,628	-	-	-	6350	Computer maintenance	-		
35,863	42,134	35,000	40,000	6390	Other repairs and maintenance	-		
Travel and Training								
521	112	-	-	6410	Mileage	-		
12,246	7,975	10,000	2,000	6420	Staff training	15,000		
820	1,405	2,000	2,000	6430	Certifications	2,000		
1,794	-	-	-	6440	Board Expense	-		
Supplies								
10,414	544	-	500	6510	Office supplies	-		
19,377	-	-	-	6520	Fuel and oils	-		
25,522	6,305	9,000	9,000	6530	Small tools and equipment	9,000		
11,991	15,281	15,000	14,000	6540	Safety Supplies	10,000		
2,685	1,605	2,000	5,000	6550	Operational Supplies	7,000		
236	5,016	2,000	100	6560	Uniforms	-		
416	-	-	-	6590	Other supplies	-		
468	-	-	-	6610	Board compensation	-		
1,030,578	1,060,505	1,084,000	1,105,000	6710	Purchased water	1,117,000		
5,321	10,561	5,000	17,000	6715	Water quality program	12,000		
54,464	-	-	-	6720	Insurance	-		
6,391	38	-	-	6730	Communications	-		
189	-	-	-	6740	Advertising	-		
720	-	3,500	-	6760	Equipment rental	3,000		
34,203	-	-	-	6770	Bank charges	-		
8,213	16,368	20,000	11,000	6780	Taxes, Fees, Permits	12,000		
282	639	1,000	200	6900	Miscellaneous expense	1,000		
19	-	-	-	6910	Cash over/short	-		
\$ 1,845,303	\$ 1,420,733	\$ 1,443,500	\$ 1,453,800	Total Materials and Services		\$ 1,552,000	\$ -	\$ -
** Administrative materials and services are budgeted in Fund 05 beginning with Fiscal Year 19-20.								

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
10-24- Debt Service								
Principal payments								
\$ -	\$ 175,000	\$ 179,000	\$ 179,000	6815	2019 Zions Bank Loan - Due 02/01/21	\$ 183,000		
Interest payments								
-	16,768	15,400	15,400	6825	2019 Zions Bank Loan - Due 08/01/21	13,000		
-	17,754	15,401	15,401	6825	2019 Zions Bank Loan - Due 02/01/21	13,000		
<u>\$ -</u>	<u>\$ 209,522</u>	<u>\$ 209,801</u>	<u>\$ 209,801</u>	Total Debt Service		<u>\$ 209,000</u>	<u>\$ -</u>	<u>\$ -</u>
Non-divisional								
10-29- Transfers Out								
\$ -	\$ 1,444,000	\$ 1,908,000	\$ 1,908,000	8105	Transfer Out to Fund 05	\$ 1,500,000		
2,700,000	1,675,000	500,000	500,000	8171	Transfer Out to Fund 71	500,000		
<u>\$2,700,000</u>	<u>\$3,119,000</u>	<u>\$2,408,000</u>	<u>\$2,408,000</u>	Total Transfers		<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
10-29- Contingency								
-	-	914,199	-	9000	Contingency	\$ 687,000	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 914,199</u>	<u>\$ -</u>	Total Contingency		<u>\$ 687,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$5,808,042</u>	<u>\$5,669,842</u>	<u>\$6,013,000</u>	<u>\$5,100,901</u>	Total Appropriations		<u>\$ 5,498,000</u>	<u>\$ -</u>	<u>\$ -</u>
\$2,430,388	\$1,504,201	\$ -	\$1,086,199	Unappropriated ending fund balance		\$ -	\$ -	\$ -
<u>\$8,238,430</u>	<u>\$7,174,043</u>	<u>\$6,013,000</u>	<u>\$6,187,100</u>	Total Requirements		<u>\$ 5,498,000</u>	<u>\$ -</u>	<u>\$ -</u>

*** Drinking water capital expenditures are budgeted in Fund 71 beginning with Fiscal Year 18-19.

**Wastewater Reclamation Fund
Fund 20**

Purpose: The purpose of the Wastewater Reclamation Fund is to manage operating and capital requirements related to activities of the wastewater reclamation program.

Wastewater reclamation activities comprise managing a wastewater collection system totaling 100 miles in length, five strategically located wastewater pumping stations, and a facility that reclaims an average of 4 million gallons of wastewater per day. In a given fiscal year the District collects, treats, and reclaims more than 1.4 billion gallons of wastewater.

The District holds a National Pollutant Discharge Elimination System (NPDES) Permit issued by the State of Oregon Department of Environmental Quality (DEQ) that allows the District to be responsible for the management of the wastewater reclamation program in its service area. The NPDES Permit establishes mandatory water quality standards for the discharge of reclaimed water into the watershed. The main outfall point is located at the reclamation facility and discharge goes directly into the Willamette River.

Goals: The following details the goals of the Wastewater Reclamation Fund:

- Efficiently meet the wastewater collection, transmission, and reclamation needs of the community through uninterrupted service delivery.
- Provide environmental protection for the Willamette River.
- Protect community health.

Full Time Employees (FTE): 14.10; 8.30 FTE in Wastewater Treatment (Division 21) and 5.80 FTE in Wastewater Collections (Division 22)

Major Funding Source(s): Wastewater service charges billed to District customers.

The Wastewater Reclamation Fund is divided between two divisions: treatment and collections. The Treatment Division budgets and accounts for direct costs of treatment including electricity, chemicals, equipment, hauling and land application of biosolids, operation and maintenance, and other costs. The Collections Division is charged with maintenance of the system that brings wastewater to the plant. The Fund also pays a share of support services costs to the Administrative Services Fund via operating transfers based on an analysis of relative support received. The Fund also makes transfers to support capital projects and to cover debt service requirements related to the improvements and expansion at the treatment plant.

Staffing within the Wastewater Reclamation Fund is divided functionally between treatment and collection responsibilities. The Plant Superintendent directly oversees the treatment operations and directs the five (5) plant operators, two (2) mechanics, and the asset resource specialist position. The Utility Operations Director splits his time between water distribution and wastewater collections activities, and directly supervises a collections field supervisor and four (4) collections utility workers within the Drinking Water Fund. The Asset Resource Specialist is allocated at 0.3 FTE each to the Treatment and Collections Divisions, respectively.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 20 - Wastewater Reclamation Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
20-00- Resources								
\$ 5,393,413	\$ 1,315,555	\$ 1,842,000	\$ 1,808,000	3500	Beginning Fund Balance	\$ 834,900		
7,656,925	8,199,915	8,270,000	8,152,000	4212	Wastewater charges	8,459,000		
8,134	6,816	10,000	-	4215	Penalties and late charges	10,000		
315,502	592,263	125,000	285,000	4220	System development charges	125,000		
44,433	12,106	10,000	-	4240	Service installations	-		
14,304	14,964	10,000	25,000	4290	Other charges for services	20,000		
-	4,220	-	1,000	4320	State Grants Revenue	-		
1	7,540	5,000	2,000	4610	Investment revenue	2,000		
43,471	14,636	5,000	100	4630	Miscellaneous revenues	8,000		
20-29- Transfers In								
-	-	-	-	4940	Transfer In from Fund 40	623,800		
<u>\$ 13,476,183</u>	<u>\$ 10,168,013</u>	<u>\$ 10,277,000</u>	<u>\$ 10,273,100</u>	Total Resources		<u>\$ 10,082,700</u>	<u>\$ -</u>	<u>\$ -</u>

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 21 - Wastewater Treatment Operations								
20-21- Personnel Services - 8.30 FTE *								
\$ 927,171	\$ 621,112	\$ 608,000	\$ 591,000	5110	Regular employees	\$ 704,000		
21,693	-	35,000	-	5120	Temporary/Seasonal	-		
44,910	60,432	45,000	70,300	5130	Overtime	40,000		
147,120	136,042	179,000	150,000	5210	Health/Dental insurance	185,000		
73,798	50,866	55,000	49,600	5230	Social Security	55,000		
136,227	122,726	131,000	109,000	5240	Retirement	127,000		
7,673	5,277	5,000	5,200	5250	Trimet/WBF	6,000		
-	-	5,000	-	5260	Unemployment	-		
3,973	10,101	9,000	15,700	5270	Workers compensation	18,000		
107	40	6,000	700	5290	Other employee benefits	5,000		
\$ 1,362,672	\$ 1,006,597	\$ 1,078,000	\$ 991,500	Total Personnel Services - Treatment		\$ 1,140,000	\$ -	\$ -
20-21- Materials and Services **								
Professional and technical services								
\$ 48,691	\$ -	\$ -	\$ -	6110	Legal services	\$ -		
5,828	-	-	-	6120	Accounting and audit services	-		
113,449	59,966	133,000	117,100	6155	Contracted Services	163,000		
8,527	1,655	6,000	-	6180	Dues and subscriptions	-		
Utilities								
283,259	255,770	260,000	286,300	6220	Electricity	276,000		
22,352	965	-	-	6230	Telephone	-		
958	874	1,000	1,500	6240	Natural gas	2,000		
78,654	98,436	81,000	39,000	6250	Solid Waste Disposal	82,000		
6,282	1,131	1,000	2,000	6290	Other utilities	2,000		
Repairs and maintenance								
8,645	9,095	10,000	9,000	6310	Janitorial services	10,000		
42,726	82,240	57,000	54,000	6320	Buildings and grounds	58,000		
23,227	-	-	-	6330	Vehicle and equipment maintenance	-		
70,648	144,363	270,000	235,000	6342	WRF system maintenance	270,000		
72,683	80	-	-	6350	Computer maintenance	-		
Travel and Training								
551	-	1,000	-	6410	Mileage	1,000		
16,613	5,709	9,000	1,400	6420	Staff training	9,000		
363	420	2,000	700	6430	Certifications	2,000		
925	-	-	-	6440	Board travel and training	-		
Supplies								
11,206	708	-	-	6510	Office supplies	-		
33,725	-	-	600	6520	Fuel and oils	-		
9,676	20,663	26,000	29,000	6525	Chemicals	30,000		
14,754	9,905	10,000	1,300	6530	Small tools and equipment	10,000		
27,054	17,034	20,000	10,200	6540	Safety supplies	20,000		
22,800	11,390	14,000	5,400	6550	Operational supplies	14,000		
15,569	25,727	9,000	13,200	6560	Uniforms	-		
10,788	7,609	10,000	4,400	6590	Other supplies	10,000		
263	-	-	-	6610	Board Compensation	-		
116,777	(4,265)	-	-	6720	Insurance	-		
648	-	-	-	6730	Communications	-		
195	-	-	500	6740	Advertising	1,000		
14,921	9,202	15,000	5,600	6750	Other purchased services	-		
53,167	-	-	-	6770	Bank charges	-		
51,134	46,318	-	66,400	6780	Taxes, Fees, Permits	72,900		
7,547	-	1,000	100	6900	Miscellaneous expense	1,000		
\$ 1,194,605	\$ 804,996	\$ 936,000	\$ 882,700	Total Materials and Services - Treatment		\$ 1,033,900	\$ -	\$ -

* Administrative personnel services are budgeted in Fund 05 beginning with Fiscal Year 19-20.

** Administrative materials and services are budgeted in Fund 05 beginning with Fiscal Year 19-20.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Division 22 - Wastewater Collections Operations								
20-22- Personnel Services - 5.80 FTE *								
\$ 691,413	\$ 466,414	\$ 460,500	\$ 527,300	5110	Regular employees	\$ 488,000		
2,059	-	-	-	5120	Temporary/Seasonal employees	-		
9,620	9,198	11,000	14,000	5130	Overtime	11,000		
109,958	85,348	110,000	101,000	5210	Health/Dental Insurance	109,000		
52,384	36,321	32,000	40,700	5230	Social Security	38,000		
101,306	84,959	70,000	98,200	5240	Retirement	63,000		
5,472	3,782	3,000	4,400	5250	Trimet/WBF	4,000		
-	-	5,000	-	5260	Unemployment	-		
14,343	6,734	7,000	9,200	5270	Workers compensation	11,000		
46	-	4,000	-	5290	Other employee benefits	5,000		
\$ 986,601	\$ 692,756	\$ 702,500	\$ 794,800	Total Personnel Services - Collections		\$ 729,000	\$ -	\$ -
20-22- Materials and Services - Collections **								
Professional and technical services								
\$ 26,549	\$ -	\$ -	\$ -	6110	Legal services	\$ -		
2,520	-	-	-	6120	Accounting and audit services	-		
37,532	-	-	-	6155	Contracted Services	-		
4,152	-	-	-	6180	Dues and subscriptions	-		
Utilities								
1,196	-	-	-	6220	Electricity	-		
12,377	155	-	-	6230	Telephone	-		
972	34	-	-	6240	Natural gas	-		
8,390	92	-	-	6290	Other utilities	-		
Repairs and maintenance								
3,663	-	-	-	6310	Janitorial services	-		
4,644	549	1,000	900	6320	Buildings and grounds	1,000		
11,893	-	-	-	6330	Vehicle and equipment maintenance	-		
45,123	38,142	50,000	18,400	6342	Collection system maintenance	50,000		
46,978	-	-	-	6350	Computer maintenance	-		
7,782	8,808	5,000	1,200	6390	Other repairs and maintenance	5,000		
Travel and Training								
498	466	-	-	6410	Mileage	-		
5,082	4,458	8,000	500	6420	Staff training	8,000		
1,585	640	2,000	500	6430	Certifications	2,000		
925	-	-	-	6440	Board travel and training	-		
Supplies								
5,083	1,002	-	-	6510	Office supplies	-		
5,960	-	-	-	6520	Fuel and oils	-		
13,404	6,618	25,000	8,000	6530	Small tools and equipment	15,000		
3,918	3,213	4,000	4,000	6540	Safety Supplies	4,000		
2,054	1,987	5,000	1,200	6550	Operational Supplies	5,000		
6,284	4,079	9,000	11,700	6560	Uniforms	-		
-	90	-	-	6590	Other supplies	-		
238	-	-	-	6610	Board Compensation	-		
22,986	-	-	-	6720	Insurance	-		
695	-	-	-	6730	Communications	-		
130	-	-	-	6740	Advertising	-		
3,532	2,093	-	-	6750	Other purchased services	-		
13,622	-	-	-	6770	Bank charges	-		
5,498	5,486	-	13,800	6780	Taxes, Fees, Permits	14,500		
7,550	-	1,000	-	6900	Miscellaneous expense	1,000		
\$ 312,815	\$ 77,912	\$ 110,000	\$ 60,200	Total Materials and Services - Collections		\$ 105,500	\$ -	\$ -

* Administrative personnel services are budgeted in Fund 05 beginning with Fiscal Year 19-20.

** Administrative materials and services are budgeted in Fund 05 beginning with Fiscal Year 19-20.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 20 - Wastewater Reclamation Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
Non-divisional								
20-29- Transfers Out								
\$ -	\$ 2,028,000	\$ 2,026,000	\$ 2,026,000	8105	Transfer Out to Fund 05	\$ 1,899,000		
1,548,123	1,350,500	812,000	812,000	8140	Transfer Out to Fund 40	-		
1,755,812	1,100,000	2,871,000	2,871,000	8150	Transfer Out to Fund 50	3,412,000		
5,000,000	1,300,000	1,000,000	1,000,000	8172	Transfer Out to Fund 72	1,000,000		
<u>\$ 8,303,935</u>	<u>\$ 5,778,500</u>	<u>\$ 6,709,000</u>	<u>\$ 6,709,000</u>	Total Transfers		<u>\$ 6,311,000</u>	<u>\$ -</u>	<u>\$ -</u>
20-29- Contingency								
\$ -	\$ -	\$ 741,500	\$ -	9000	Contingency	\$ 763,300	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 741,500</u>	<u>\$ -</u>	Total Contingency		<u>\$ 763,300</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$12,160,628</u>	<u>\$ 8,360,761</u>	<u>\$10,277,000</u>	<u>\$ 9,438,200</u>	Total Appropriations		<u>\$10,082,700</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,315,555	\$ 1,807,252	\$ -	\$ 834,900	Unappropriated ending fund balance		\$ -	\$ -	\$ -
<u>\$13,476,183</u>	<u>\$10,168,013</u>	<u>\$10,277,000</u>	<u>\$10,273,100</u>	Total Requirements		<u>\$10,082,700</u>	<u>\$ -</u>	<u>\$ -</u>

*** Wastewater capital expenditures are budgeted in Fund 72 beginning with Fiscal Year 18-19.

Watershed Protection Fund
Fund 30

Purpose: The purpose of the Watershed Protection Fund is to manage operating and capital requirements related to activities of the watershed protection program.

Watershed protection activities comprise managing a surface water management collection system totaling 84 miles in length. The District is a joint holder of a National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit issued by the State of Oregon Department of Environmental Quality (DEQ) that allows the District to be jointly responsible for the management of watershed protection activities in its service area. The NPDES Permit establishes mandatory water quality standards for the discharge of un-reclaimed water into watersheds. Watersheds within the District service area include Boardman Creek and River Forest Creek; but discharge also occurs into Kellogg Creek and Rinearson Creek. All watersheds, or portions of watersheds, ultimately discharge to the Willamette River.

Goals: The following details the goals of the Wastewater Reclamation Fund:

- Educate residents, developers, contractors, businesses, industries, and youth about watershed protection.
- Protect local watersheds through planning, permits, and regulations.
- Minimize, or eliminate pollutants that may impair the proper functioning ecological condition of the area rivers, lakes, and streams.
- Operate, maintain, control, and regulate the negative impacts of surface water and storm water runoff to protect the community's health and safety.
- Where feasible, mitigate storm water impacts on public and private property during normal conditions.

Full Time Employees (FTE): 1.10

Major Funding Source(s): Watershed protection charges billed to District customers.

The primary costs budgeted and accounted for in the Watershed Protection Fund relate to system maintenance and communications and outreach related to surface water management and programs. Transfers are made to fund capital projects as well as to the Administrative Services Fund to cover support services provided.

There is one (1) full-time Water Quality Specialist position budgeted within the Watershed Protection Fund. Organizationally, this position reports to the District Engineer. The Asset Resource Specialist is allocated at 0.1 FTE to the Watershed Protection Fund.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 30 - Watershed Protection

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
30-00- Resources								
\$ 2,999,484	\$ 465,068	\$ 410,000	\$ 437,000	3500	Beginning Fund Balance	\$ 659,000		
1,470,770	1,554,434	1,548,000	1,541,000	4213	Watershed protection charges	1,566,000		
1,813	1,848	2,000	-	4215	Penalties and late charges	1,000		
68,927	24,684	20,000	-	4240	Service Installations	-		
-	25,244	5,000	40,000	4290	Other charges for services	25,000		
346,369	-	-	-	4300	Grant Revenue	-		
-	630	-	2,000	4610	Investment revenue	2,000		
2,915	1,647	1,000	-	4630	Miscellaneous revenues	1,000		
\$ 4,890,278	\$ 2,073,555	\$ 1,986,000	\$ 2,020,000	Total Resources		\$ 2,254,000	\$ -	\$ -

Division 23 - Watershed Protection Operations

30-23- Personnel Services - 1.10 FTE *								
\$ 346,383	\$ 33,524	\$ 94,500	\$ 52,000	5110	Regular employees	\$ 92,000		
3,136	-	2,000	-	5120	Temporary/Seasonal employees	-		
749	-	1,000	-	5130	Overtime	1,000		
66,670	3,588	8,000	13,000	5210	Health / Dental insurance	30,000		
25,754	2,554	7,000	4,000	5230	Social Security	8,000		
55,292	4,527	20,000	9,000	5240	Retirement	17,000		
2,663	263	1,000	400	5250	Trimet	1,000		
-	-	1,000	3,000	5260	Unemployment	-		
3,799	1,638	1,000	2,000	5270	Workers compensation	3,000		
71	-	1,000	-	5290	Other employee benefits	1,000		
\$ 504,517	\$ 46,095	\$ 136,500	\$ 83,400	Total Personnel Services		\$ 153,000	\$ -	\$ -

* Administrative personnel services are budgeted in Fund 05 beginning with Fiscal Year 19-20.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 30 - Watershed Protection

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
30-23- Materials and Services **								
Professional and technical services								
\$ 50,714	\$ -	\$ -	\$ -	6110	Legal services	\$ -		
3,465	-	-	-	6120	Accounting and audit services	-		
66,517	23,241	40,000	36,000	6155	Contracted Services	134,000		
5,225	-	-	-	6180	Dues and subscriptions	-		
Utilities								
1,589	-	-	-	6220	Electricity	-		
5,994	73	-	-	6230	Telephone	-		
869	-	-	-	6240	Natural gas	-		
586	-	-	-	6290	Other utilities	-		
Repairs and maintenance								
4,883	-	-	-	6310	Janitorial services	-		
11,824	-	-	-	6320	Buildings and grounds	-		
2,989	-	-	-	6330	Vehicle and equipment maintenance	-		
600	-	50,000	-	6340	System maintenance	150,000		
41,307	-	-	-	6350	Computer maintenance	-		
2,866	-	-	-	6390	Other repairs and maintenance	-		
Travel and Training								
1,089	-	-	-	6410	Mileage	-		
8,100	-	3,000	-	6420	Staff training	3,000		
405	-	-	-	6430	Certifications	-		
1,794	-	-	-	6440	Board Travel and Training	-		
Supplies								
6,900	105	-	-	6510	Office supplies	-		
2,839	-	-	-	6520	Fuel and oils	-		
-	-	-	2,000	6530	Small tools and equipment	6,000		
2,224	569	500	-	6540	Safety Supplies	1,000		
1,682	-	-	-	6550	Operational Supplies	-		
1,186	1,082	1,500	-	6560	Uniforms	-		
455	-	-	-	6610	Board Compensation	-		
8,728	-	-	-	6720	Insurance	-		
74,720	-	10,000	42,000	6730	Communications	-		
77	-	-	-	6740	Advertising	-		
2,071	-	-	-	6750	Other purchased services	-		
9,235	-	-	-	6770	Bank charges	-		
50	-	-	-	6780	Taxes, Fees, Permits	4,100		
152	-	-	-	6900	Miscellaneous expense	1,000		
\$ 321,135	\$ 25,070	\$ 105,000	\$ 80,000	Total Materials and Services		\$ 299,100	\$ -	\$ -
** Administrative materials and services are budgeted in Fund 05 beginning with Fiscal Year 19-20.								
*** Watershed protection capital expenditures are budgeted in Fund 73 beginning with Fiscal Year 18-19.								
30-24- Debt Service								
Principal payments								
\$ 57,644	\$ 52,308	\$ 54,233	\$ 54,233	6814	2018 KS Statebank - Due 09/22/2020	\$ 57,000		
Interest payments								
4,914	10,249	8,325	8,325	6824	2018 KS Statebank - Due 09/22/2020	7,000		
\$ 62,558	\$ 62,558	\$ 62,558	\$ 62,558	Total Debt Service		\$ 64,000	\$ -	\$ -
Non-divisional								
30-29- Transfers Out								
\$ -	\$ 1,029,000	\$ 635,000	\$ 635,000	8105	Transfer Out to Fund 05	\$ 1,008,000		
3,537,000	430,000	500,000	500,000	8173	Transfer Out to Fund 73	480,000		
\$ 3,537,000	\$ 1,459,000	\$ 1,135,000	\$ 1,135,000	Total Transfers		\$ 1,488,000	\$ -	\$ -
30-29- Contingency								
\$ -	\$ -	\$ 546,942	\$ -	9000	Contingency	\$ 249,900	\$ -	\$ -
\$ -	\$ -	\$ 546,942	\$ -	Total Contingency		\$ 249,900	\$ -	\$ -
\$ 4,425,210	\$ 1,592,723	\$ 1,986,000	\$ 1,360,958	Total Appropriations		\$ 2,254,000	\$ -	\$ -
\$ 465,068	\$ 480,832	\$ -	\$ 659,042	Unappropriated ending fund balance		\$ -	\$ -	\$ -
\$ 4,890,278	\$ 2,073,555	\$ 1,986,000	\$ 2,020,000	Total Requirements		\$ 2,254,000	\$ -	\$ -

**Wastewater General Obligation Debt Service Fund
Fund 40**

Purpose: To account for principal and interest payments related to the District's debt associated with the wastewater treatment plant.

General Obligation Bonds

On May 13, 2010, the District issued \$24,000,000 in General Obligations (GO) Bonds. The bonds were on a twenty-year term to maturity with coupon rates ranging from 2% to 4%. On December 20, 2017 the District defeased \$14,310,000 of the callable portion which had a 4% coupon; and replaced them with a bank loan that has an interest rate of 2.5% to save approximately \$915K in total debt service through fiscal year 2030. The remaining portion of the original 4% bonds was retired in fiscal year 2019-20.

State of Oregon Infrastructure Finance Authority Loans

On August 31, 2010, the State of Oregon Infrastructure Finance Authority (IFA) loaned the District \$8,000,000 which originated from the State's issuance of Recovery Zone Economic Development Bonds. These are also known as United States Build America Bonds. The bonds will be repaid over a twenty-year term to maturity and the range of interest rates associated with the bond series is 2% to 2.84%. Of the amount borrowed 87% of the debt qualifies for a 45% interest subsidy from the United States Treasury. The net interest cost of the bond series to maturity is 2.71%.

On February 18, 2021, the State of Oregon Business Oregon refunded the bonds that funded the IFA loan. The District participated in the Bond Refunding, amending the loan agreement. Under the amended agreement, this debt is no longer secured by GO Bonds, now secured with a pledge of wastewater net revenue. All further debt service is transferred to Wastewater Revenue Bond Debt Service Fund.

The remaining fund balance at the end of fiscal year 2020-21 is transferred back to Wastewater Reclamation Fund, the original funding source.

Major Funding Source(s): Operating transfers from the Wastewater Reclamation Fund.

This fund budgets for scheduled principal and interest payments on the above-described debt.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 40 Wastewater General Obligation Debt Service

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
					40-00- Resources			
\$ 783,053	\$ 660,960	\$ 333,000	\$ 334,000	3500	Beginning Fund Balance	\$ 623,800		
26,552	15,006	7,000	3,500	4610	Investment revenue	-		
122,729	117,300	111,000	112,400	4701	Interest Subsidy	-		
					40-29- Transfers In			
1,548,123	1,350,500	812,000	812,000	4920	Transfer In from Fund 20	-		
<u>\$ 2,480,457</u>	<u>\$ 2,143,766</u>	<u>\$ 1,263,000</u>	<u>\$ 1,261,900</u>		Total Resources	<u>\$ 623,800</u>	<u>\$ -</u>	<u>\$ -</u>
					40-24- Debt Service			
					Principal payments			
\$ 360,936	\$ 368,036	\$ 375,273	\$ 375,273	6811	2010 IFA Loan Principal	\$ -		
1,080,000	1,120,000	-	-	6812	2010 GO Bond Principal	-		
					Interest payments			
44,000	44,800	-	-	6821	2010 GO Bond Interest	-		
290,561	277,011	262,828	262,828	6822	2010 IFA Loan Interest	-		
44,000	-	-	-	6821	2010 GO Bond Interest	-		
<u>\$ 1,819,497</u>	<u>\$ 1,809,847</u>	<u>\$ 638,101</u>	<u>\$ 638,101</u>		Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
					40-29- Transfers Out			
\$ -	\$ -	\$ -	\$ -	8120	Transfer Out to Fund 20	\$ 623,800		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Total Transfers	<u>\$ 623,800</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 1,819,497</u>	<u>\$ 1,809,847</u>	<u>\$ 638,101</u>	<u>\$ 638,101</u>		Total Appropriations	<u>\$ 623,800</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 660,960	\$ 333,919	\$ 624,899	\$ 623,799		Reserve for future expenditures	\$ -	\$ -	\$ -
<u>\$ 2,480,457</u>	<u>\$ 2,143,766</u>	<u>\$ 1,263,000</u>	<u>\$ 1,261,900</u>		Total Requirements	<u>\$ 623,800</u>	<u>\$ -</u>	<u>\$ -</u>

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

Purpose: To account for principal and interest payments related to the District's non-property tax backed debt.

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

In fiscal year 2011, the District received \$19,000,000 in loans from the State of Oregon Department of Environmental Quality Clean Water State Revolving Fund (SRF) Loan Program for Intended-Use Plans. Of the amount borrowed, \$12,573,566 or 66% of the funds comprised federal capitalization grant funds, whereas the remaining \$6,426,434 or 34% of the funds comprised state funds. The loans will be repaid over a twenty-year term to maturity and the range of interest rates associated with the loan series is 0% to 2.65% plus an annual administrative fee of 0.50% of the principal balance. The loans have a legal loan reserve requirement in which the District must place in reserve an amount equal to one-half the average annual debt service; as a result, the District has established a legal reserve amount of \$590,483. The program also has debt service coverage requirements in which the District must maintain wastewater rates in connection with the operation of the facility that are adequate to generate net operating revenues in each fiscal year sufficient to pay all revenue backed debt service requirements plus 5% of the loan's annual debt service expenditures.

JP Morgan Bank Loan

On December 20, 2017 the District borrowed \$15,173,000 from JP Morgan Bank in order to defease \$14,310,000 in General Obligation Bonds that were callable and had a 4% coupon rate. The loan will be repaid over a thirteen-year term to maturity and the interest rate is 2.50%. The advance refunding will save the District approximately \$915K in total debt service through fiscal year 2030. The loan has a debt service coverage requirement in which the District must charge rates and fees adequate to generate revenues that are at least equal to 20% of parity bond debt service and 100% of 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 the District \$8,000,000 which originated from the State's issuance of Recovery Zone Economic Development Bonds. These are also known as United States Build America Bonds. On February 18, 2021, the State of Oregon Business Oregon refunded the bonds that funded the IFA loan. The District participated in the Bond Refunding, amending the loan agreement for the balance of \$3,684,197.37 remaining. Under the amended agreement, this debt is no longer secured by General Obligation Bonds, now secured with a pledge of wastewater net revenue. Debt service will continue for the remaining ten-years of the original loan period, retaining the original maturity of December 1, 2030, with an all-in true interest cost of 1.323%. All further debt service will be out of this fund.

Major Funding Source(s): Operating transfers from the Wastewater Reclamation Fund.

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

Fund 50 - WW Revenue Bond Debt Service

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
50-00- Resources								
\$ 1,215,131	\$ 1,374,167	\$ 682,000	\$ 679,000	3500	Beginning Fund Balance	\$ 587,000		
29,991	16,738	16,084	6,100	4610	Investment revenue	6,000		
50-29- Transfers In								
1,755,812	1,100,000	2,871,000	2,871,000	4920	Transfer In from Fund 20	3,412,000		
\$ 3,000,934	\$ 2,490,905	\$ 3,569,084	\$ 3,556,100	Total Resources		\$ 4,005,000	\$ -	\$ -
50-24- Debt Service								
Principal payments								
\$ 436,273	\$ 444,576	\$ 453,101	\$ 453,101	6810	2010 SRF Loan - Due 08/01/2021	\$ 461,854		
440,397	448,811	457,449	457,449	6810	2010 SRF Loan - Due 02/01/2022	466,317		
-	-	-	-	6811	2021 IFA Loan - Due 12/01/2021	307,409		
-	190,000	1,356,000	1,356,000	6813	2017 JPM Bank Loan - Due 05/01/2022	1,385,000		
Interest payments								
150,725	142,422	133,897	133,897	6820	2010 SRF Loan - Due 08/01/2021	125,144		
220,047	207,208	194,061	194,061	6820	2010 SRF Loan - Due 02/01/2022	180,596		
-	-	-	-	6822	2021 IFA Loan - Due 12/01/2021	144,809		
189,663	189,663	187,288	187,288	6823	2017 JPM Bank Loan - Due 11/01/2021	170,338		
189,663	189,663	187,288	187,287	6823	2017 JPM Bank Loan - Due 05/01/2022	170,338		
\$ 1,626,767	\$ 1,812,342	\$ 2,969,084	\$ 2,969,083	Total Debt Service		\$ 3,411,805	\$ -	\$ -
\$ 1,626,767	\$ 1,812,342	\$ 2,969,084	\$ 2,969,083	Total Appropriations		\$ 3,411,805	\$ -	\$ -
\$ 1,374,167	\$ 678,563	\$ 600,000	\$ 587,017	Reserve for future expenditures		\$ 593,195	\$ -	\$ -
\$ 3,000,934	\$ 2,490,905	\$ 3,569,084	\$ 3,556,100	Total Requirements		\$ 4,005,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

**Drinking Water Capital Fund
Fund 71**

Purpose: To account for debt proceeds, capital expenditures, contingencies and reserves associated with the District's capital improvement planning as relates to drinking water.

The District's water distribution system is primarily comprised of 6" and 8" cast and ductile iron pipe. The District has concentrated on eliminating sections of 2' pipe and looping dead-ends wherever practical.

The District has more than sufficient water storage to supply the system; water storage includes two 5 million-gallon reservoirs at the Valley View site and two 2.8 million-gallon reservoirs at the View Acres site. The Valley View Reservoirs are also used as the storage source to serve the Sunrise Water Authority.

During fiscal year 2020-21 the District adopted a Water System Master Plan which has been used to establish rates charged for water base and consumption charges and system development charges (SDC). The District now has an up-to-date hydraulic model to help staff identify and focus efforts within the capital improvement program (CIP).

Oak Lodge Water Services District owns the North Clackamas County Water Commission treatment plant in partnership with Sunrise Water Authority and the City of Gladstone which provides the daily water needs for the District.

Major Funding Source(s): Operating transfers from the Drinking Water Fund.

Refer to the Capital Improvement Plan for detailed information on planned capital projects.

Fund 71 - Drinking Water Capital Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
71-00- Resources								
\$ -	\$ 3,236,048	\$ 3,942,000	\$ 4,230,000	3500	Beginning Fund Balance	\$ 4,135,000		
-	-	-	-	4221	System Devel. - Reimbursement	100,000		
-	-	-	-	4225	System Devel. - Improvement	100,000		
74,267	94,115	50,000	38,000	4610	Investment revenue	40,000		
1,320,000	-	-	-	4650	Proceeds from borrowing	-		
71-29- Transfers In								
2,700,000	1,675,000	500,000	500,000	4910	Transfer In from Fund 10	500,000		
\$ 4,094,267	\$ 5,005,163	\$ 4,492,000	\$ 4,768,000	Total Resources		\$ 4,875,000	\$ -	\$ -
71-20- Capital Outlay								
\$ 683,972	\$ 259,067	\$ -	\$ -	7200	Infrastructure	\$ 1,555,000		
-	6,958	-	22,000	7300	Buildings and improvements	-		
6,419	682	-	78,000	7530	Capital Software Purchase	25,000		
34,113	-	35,000	37,000	7540	Vehicles	35,000		
133,715	508,625	1,480,000	496,000	7600	Capital improvement projects	370,000		
\$ 858,220	\$ 775,331	\$ 1,515,000	633,000	Total Capital Outlay		\$ 1,985,000	\$ -	\$ -
71-29- Transfers and Contingency								
\$ -	\$ -	\$ 2,977,000	\$ -	9000	Contingency	\$ 2,890,000		
\$ -	\$ -	\$ 2,977,000	\$ -	Total Transfers and Contingency		\$ 2,890,000	\$ -	\$ -
\$ 858,220	\$ 775,331	\$ 4,492,000	\$ 633,000	Total Appropriations		\$ 4,875,000	\$ -	\$ -
\$ 3,236,048	\$ 4,229,832	\$ -	\$ 4,135,000	Reserve for future expenditures		\$ -	\$ -	\$ -
\$ 4,094,267	\$ 5,005,163	\$ 4,492,000	\$ 4,768,000	Total Requirements		\$ 4,875,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

**Wastewater Reclamation Capital Fund
Fund 72**

Purpose: To account for debt proceeds, capital expenditures, contingencies and reserves associated with the District's capital improvement planning as relates to wastewater reclamation.

The District charges customers a monthly fee for sanitary sewer service that covers both base and consumption-related costs. Amounts are transferred to the Wastewater Capital Fund based on identified capital needs per the CIP and any current master planning.

This budget as proposed allows the District to wrap up treatment plant modifications to create redundancies and improve our solids process efficiency. A sanitary sewer master plan has also been proposed to help staff identify where to invest the next 30 years of capital expenses.

Major Funding Source(s): Operating transfers from the Wastewater Reclamation Fund. For more detailed information about each proposed project, please refer to the Capital Improvement Plan for detailed information on planned capital projects.

Fund 72 - Wastewater Reclamation Capital Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
72-00 Resources								
\$ -	\$ 4,220,098	\$ 4,605,000	\$ 5,252,000	3500	Beginning Fund Balance	\$ 4,535,000		
116,965	97,904	75,000	48,000	4610	Investment revenue	50,000		
372,159	346,768	-	-	4630	Miscellaneous revenues	-		
72-29- Transfers In								
5,000,000	1,300,000	1,000,000	1,000,000	4920	Transfer In from Fund 20	1,000,000		
\$ 5,489,125	\$ 5,964,770	\$ 5,680,000	\$ 6,300,000	Total Resources		\$ 5,585,000	\$ -	\$ -
72-21- Capital Outlay - Treatment								
\$ 70,204	\$ 3,449	\$ -	\$ 6,000	7300	Buildings and improvements	\$ -		
-	50,551	100,000	98,000	7520	Equipment	177,000		
4,356	-	-	-	7530	Capital software purchase	-		
5,370	-	20,000	20,000	7540	Vehicles	-		
998,432	654,512	2,330,000	1,635,000	7600	Capital improvement projects	660,000		
72-22- Capital Outlay - Collections								
-	2,972	-	-	7300	Buildings and improvements	-		
54,984	-	-	6,000	7520	Equipment	-		
3,375	662	-	-	7530	Capital software purchase	-		
27,680	-	-	-	7540	Vehicles	-		
104,626	-	-	-	7600	Capital improvement projects	1,624,000		
\$ 1,269,027	\$ 712,146	\$ 2,450,000	\$ 1,765,000	Total Capital Outlay		\$ 2,461,000	\$ -	\$ -
72-29- Transfers and Contingency								
\$ -	\$ -	\$ 3,230,000	\$ -	9000	Contingency	\$ 3,124,000		
\$ -	\$ -	\$ 3,230,000	\$ -	Total Transfers and Contingency		\$ 3,124,000	\$ -	\$ -
\$ 1,269,027	\$ 712,146	\$ 5,680,000	\$ 1,765,000	Total Appropriations		\$ 5,585,000	\$ -	\$ -
\$ 4,220,098	\$ 5,252,624	\$ -	\$ 4,535,000	Reserve for future expenditures		\$ -	\$ -	\$ -
\$ 5,489,125	\$ 5,964,770	\$ 5,680,000	\$ 6,300,000	Total Requirements		\$ 5,585,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

**Watershed Protection Capital Fund
Fund 73**

Purpose: To account for debt proceeds, capital expenditures, contingencies and reserves associated with the District’s capital improvement planning as relates to watershed protection.

The Oak Lodge Water Services District is responsible for water quality improvement projects within the communities of Oak Grove and Jennings Lodge. Although not formal cities, this portion of unincorporated Clackamas County is heavily urbanized with residential, commercial, and industrial development. Less than 5 years ago, an analysis of the District revealed that the total impervious area for the District is 80% -- that’s about 2800 acres of surface that does not infiltrate water, all of which contributes to increased water velocity and scour in local streams, and the majority of which contributes pollutants into the surface water system, including streams and rivers.

Major Funding Source(s): Operating transfers from the Watershed Protection Fund. For more detailed information about each proposed project, please refer to the Capital Improvement Plan for detailed information on planned capital projects.

Fund 73 - Watershed Protection Capital Fund

ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	ESTIMATE 20-21	Object Code	Item	PROPOSED 21-22	APPROVED 21-22	ADOPTED 21-22
73-00- Resources								
\$ -	\$ 1,816,320	\$ 1,481,000	\$ 1,177,000	3500	Beginning Fund Balance	\$ 1,687,000		
52,675	36,387	40,000	12,000	4610	Investment revenue	15,000		
200,000	-	-	-	4640	Proceeds from sale of capital assets	-		
73-29- Transfers In								
3,537,000	430,000	500,000	500,000	4930	Transfer In from Fund 30	480,000		
\$ 3,789,675	\$ 2,282,707	\$ 2,021,000	\$ 1,689,000	Total Resources		\$ 2,182,000	\$ -	\$ -
73-23- Capital Outlay								
\$ -	\$ 4,631	\$ -	\$ -	7300	Buildings and improvements	\$ -		
4,995	662	-	-	7530	Capital software purchase	-		
-	24,270	-	-	7540	Vehicles	-		
1,988,361	1,075,830	465,000	2,000	7600	Capital improvement projects	300,000		
\$ 1,973,355	\$ 1,105,392	\$ 465,000	\$ 2,000	Total Capital Outlay		\$ 300,000	\$ -	\$ -
73-29- Transfers and Contingency								
-	-	-	-	8130	Transfer out to Fund 30	-		
\$ -	\$ -	\$ 1,556,000	\$ -	9000	Contingency	\$ 1,882,000		
\$ -	\$ -	\$ 1,556,000	\$ -	Total Transfer and Contingency		\$ 1,882,000	\$ -	\$ -
\$ 1,973,355	\$ 1,105,392	\$ 2,021,000	\$ 2,000	Total Appropriations		\$ 2,182,000	\$ -	\$ -
\$ 1,816,320	\$ 1,177,315	\$ -	\$ 1,687,000	Reserve for future expenditures		\$ -	\$ -	\$ -
\$ 3,789,675	\$ 2,282,707	\$ 2,021,000	\$ 1,689,000	Total Requirements		\$ 2,182,000	\$ -	\$ -

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6110	Legal Services Charges for services provided by outside counsel; including bond, legal and personnel.	\$ 375,000
6120	Accounting and Audit Services Costs associated with required annual financial audit services.	\$ 50,000
6155	Contracted Services Charges for services contracted for administrative services, operations and management. Engineering services Administrative services Laboratory services Other professional and technical services Printing and mailing services Lien Services Online billing services	\$ 732,500
6175	Records Management Cost of archiving of District records and records management facilitation, document storage, retrieval, and destruction.	\$ 8,000
6180	Dues and subscriptions Cost of memberships and publications, which leverage the District's limited resources in a manner that promotes cost-effectiveness, promotes ongoing employee education and training, and provides supporting services to the District. Association of Clean Water Agencies (ACWA) American Public Works Association (APWA) American Water Works Association (AWWA) American Water Works Association (AWWA) Northwest Sub-Section 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	\$ 42,000
6220	Electricity Electric utility costs associated with production, operations and facilities.	\$ 322,000
6230	Telephone Record cost associated with voice equipment and telecommunication services whether wired or wireless.	\$ 57,000

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6240	Natural Gas Natural gas utility costs associated with production, operations, and facilities.	\$ 9,000
6250	Solid Waste Disposal Costs associated with the disposal of headworks screenings, biosolids dumping, and other solid waste disposal activities.	\$ 82,000
6290	Other Utilities Cost of utilities, other than electricity or natural gas, associated with production, operations and facilities.	\$ 15,000
6310	Janitorial services Cost for janitorial services at buildings and structures.	\$ 25,000
6320	Buildings and grounds Cost of maintaining buildings and grounds, including landscaping services, wiring, plumbing, carpentry, painting, etc.	\$ 89,000
6330	Vehicle and equipment maintenance Cost of maintaining vehicles and equipment including, repairs, tires, oil and other cost to maintain in good working order.	\$ 50,000
6340	System maintenance Cost of repair and maintenance services to infrastructure of the drinking water distribution system and watershed protection system.	\$ 400,000
6342	System maintenance Cost of repair and maintenance services to infrastructure of the wastewater reclamation collection and treatment systems.	\$ 320,000
6350	Computer maintenance Cost associated with computer technology including hardware, software, licensing, associated peripherals and accessories. Includes outsources computer technology support.	\$ 309,000
6390	Other Repairs and maintenance Cost associated with repair and maintenance other than list in accounts 6310-6350.	\$ 5,000
6410	Mileage Reimbursement for the cost of private mileage incurred by an employee when traveling for business purposes.	\$ 6,000
6420	Staff training 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.	\$ 74,000

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
 Lucy Conference
 Storm Water Management Conference
 Team Building
 Employee Tuition Reimbursement
 Other Required Trainings

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6430	Certifications Cost associated with maintaining certifications as requirement for employee's position. Backflow Short School OHD Certification Test Fees Other Fees	\$ 6,500
6440	Board expense 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	\$ 7,000
6510	Office supplies Cost of office materials, supplies, and services related to administration and operations.	\$ 33,000
6520	Fuels and oils Cost of fuel and oil for vehicles and equipment.	\$ 71,000
6525	Chemicals Cost of chemicals required in program operations.	\$ 30,000
6530	Small tools and equipment Cost of small tools and equipment with a replacement value of less that \$5,000 per item necessary for the performance of work.	\$ 46,000
6540	Safety supplies Cost associated with for safety supplies and services, including required protective footwear.	\$ 38,500
6550	Operational supplies Cost of supplied necessary for the operations of the District.	\$ 26,000
6560	Uniforms Cost of uniforms provided to employees, except footwear which is categorized as safety.	\$ 36,000
6590	Other supplies Cost of other miscellaneous supplies not included in other categories.	\$ 10,000
6610	Board compensation Cost of compensation of the board.	\$ 2,500
6710	Purchased water Cost of water purchased that is resold to customers.	\$ 1,117,000
6715	Water Quality Program Cost of supplies and services necessary to test drinking water that is resold to customers.	\$ 12,000
6720	Insurance Cost of property, casualty, liability, earthquake, flood, and auto insurance coverage for District equipment and facilities.	\$ 270,000

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

MATERIALS & SERVICES EXPENDITURES

Acnt #	Description	Budget
6730	Communications Cost associated with public information, education, and involvement activities. Public Notices: Board Meetings, Budget Committee Meetings, Other Meetings Informational Brochures School Education Programs Watershed Protection Public Involvement Clean Water Coalition Regional Ad Campaign SOLV Environmental Outreach Miscellaneous Meeting Expenses	\$ 125,000
6740	Advertising Cost of advertisements, as required for meetings, procurement, budgets, and recruiting.	\$ 7,500
6750	Other purchased services Cost of outsourced services not included in other line items.	\$ -
6760	Equipment rental Cost of rental or lease of equipment for office and operations.	\$ 8,000
6770	Bank charges Cost of banking fees charged for payments received and banking services rendered.	\$ 140,000
6780	Taxes, Fees, Permits Cost of property taxes regulatory compliance fees, annual required permits, right-of-way fees. Clackamas County Tax Collector: Property Tax Clackamas County - Ordinance Filing Fees Public Employee Retirement System (PERS): Administrative Fee State of Oregon DAS Ethics Commission Assessment Fee State of Oregon Secretary of State Filing Fee State of Oregon DEQ Wastewater System Operator Annual Support Fee State of Oregon DEQ National Pollutant Discharge Elimination System (NPDES) Permit Fee State of Oregon DEQ Air Contaminant Discharge Permit Fee State of Oregon DEQ Cleaner Air Oregon Fee State of Oregon DEQ Hazardous Materials Report Fee State of Oregon DEQ Municipal Separate Storm Sewer System (MS4) Permit State of Oregon OHA Cross Connection Annual Fee City of Gladstone's 5% Right-of-Way Franchise Fee City of Milwaukie (sewer processing fee) Union Pacific Right-of-Way Tax Other Taxes, Fees, Permits	\$ 106,500
6785	ECAP Payment Cost of financial assistance on a temporary basis for District customers financially impacted by the COVID-19 State of Emergency.	\$ 76,000
6900	Miscellaneous expense Cost of other miscellaneous expenses.	\$ 7,000
Materials and Services Expenditures Total		<u>\$ 5,146,000</u>

SPECIAL PAYMENTS EXPENDITURES

6990	Special Payments - PERS Payment for PERS for an employee retirement pension plan side account that will stabilize future employer contribution rates.	\$ 550,000
Special Payments Expenditures Total		<u>\$ 550,000</u>

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

CAPITAL OUTLAY EXPENDITURES

Acnt#	Description	Budget
7100	Land The purpose of the Land line item is to account for land and easement acquisitions.	\$ -
7200	Infrastructure The purpose of the Infrastructure line item is to account for the acquisition, improvement, replacement, and capacity expansion of infrastructure.	\$ 1,555,000
7300	Buildings and improvements The purpose of the Buildings and Improvements line item is to account for acquisition, improvement, replacement, and capacity expansions of buildings and structures.	\$ -
7400	Improvements other than buildings The purpose of the Improvements Other than Buildings line item is to account for improvements other than to buildings.	\$ -
7510	Furniture and fixtures The purpose of the Furniture and Fixtures line item is to account for the acquisition of furniture and fixtures.	\$ -
7520	Equipment The purpose of the Equipment line item is to account for the acquisition of equipment.	\$ 177,000
7530	Software The purpose of the Software line item is to account for the acquisition of software.	\$ 25,000
7540	Vehicles The purpose of the Vehicles line item is to account for the acquisition of vehicles.	\$ 70,000
7600	Capital improvements The purpose of the Capital Improvements line item is to account for improvements identified in the capital improvement plan(s).	\$ 2,954,000
	Capital Outlay Total	<u>\$ 4,781,000</u>

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

DEBT SERVICE EXPENDITURES

Acnt#	Description	Budget
6810	Principal Payments - 2010 SRF Loan Principal Account for principal payments related to a State of Oregon Department of Environmental Quality (DEQ) Clean Water State Revolving Fund (CWSRF) Loan.	\$ 928,171
6811	Principal Payments - 2021 IFA Loan Principal Account for principal payments related to a State of Oregon Infrastructure Finance Authority (IFA)	\$ 307,409
6813	Principal Payments - 2017 JPM Bank Loan Principal Account for principal payments related to a JP Morgan Bank Loan.	\$ 1,385,000
6814	Principal Payments - 2018 KS Statebank Principal Account for principal payments related to a KS Statebank Bank Loan.	\$ 57,000
6815	Principal Payments - 2019 Zions Bank Loan Principal Account for principal payments related to a Zions Bank Loan.	\$ 183,000
6820	Interest Payments - 2010 SRF Loan Interest Account for interest payments related to a State of Oregon Department of Environmental Quality (DEQ) Clean Water State Revolving Fund (CWSRF) Loan.	\$ 305,740
6822	Interest Payments - 2021 IFA Loan Interest Account for interest payments related to a State of Oregon Infrastructure Finance Authority (IFA)	\$ 144,809
6823	Interest Payments - 2017 JPM Bank Loan Interest Account for interest payments related to a JP Morgan Bank Loan.	\$ 340,675
6824	Interest Payments - 2018 KS Statebank Interest Account for interest payments related to a KS Statebank Bank Loan.	\$ 7,000
6825	Interest Payments - 2019 Zions Bank Loan Interest Account for interest payments related to a Zions Bank Loan.	\$ 26,000
	Debt Service Expenditures Total	<u>\$ 3,684,805</u>

OAK LODGE WATER SERVICES DISTRICT
PROPOSED BUDGET – FISCAL YEAR 2021-2022

LINE ITEM DESCRIPTIONS

TRANSFERS OUT

Acct# Description	Budget
8105 Transfer to Fund 05 Transfer of resources to the Administrative Services Fund.	\$ 4,407,000
8120 Transfer to Fund 20 Transfer of resources to the Wastewater Reclamation Operating Fund.	\$ 623,800
8150 Transfer to Fund 50 Transfer of resources to the Wastewater Reclamation Revenue Bond Debt Service Fund.	\$ 3,412,000
8171 Transfer to Fund 71 Transfer of resources to the Drinking Water Capital Fund.	\$ 500,000
8172 Transfer to Fund 72 Transfer of resources to the Wastewater Reclamation Capital Fund.	\$ 1,000,000
8173 Transfer to Fund 73 Transfer of resources to the Wastewater Protection Capital Fund.	\$ 480,000
Transfers Out Total	\$ 9,799,000

LINE ITEM DESCRIPTIONS

CONTINGENCIES

Acct # Description	Budget
9000 Contingency Provide a contingency in the event actual expenditures exceed budgeted appropriations or actual revenues are less than anticipated.	\$ 10,151,100
Contingencies Total	\$ 10,151,100