

WALLOWA LAKE COUNTY SERVICE DISTRICT BUDGET



**ADOPTED BUDGET
2024-2025**

7/17/24
 7:20 AM
 WOBRENDA
 436-WLCSD OPERATION
 100-***

PAGE 1
 G11611
 G116-

BUDGET DOCUMENT
 YEAR 2024-2025

--- HISTORICAL DATA ---
 2021-2022 2022-2023 ADOPTED 2023-2024 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

R E V E N U E S

328,923	375,033	306,237	3-01-0101	BEGINNING FUND BALANCE	336,683	336,683	384,721
328,923	375,033	306,237	T O T A L	D E P T 100 R E V E N U E S	336,683	336,683	384,721

WOBRENDA
436-WLCSD OPERATION
401-WLCSD SEWER DEPARTMENT

-- HISTORICAL DATA --
2021-2022 2022-2023 2023-2024 ACCT DESCRIPTION

ADOPTED 2023-2024 PROPOSED APPROVED ADOPTED

		R E V E N U E S			
1,894	10,589	7,200	7,500	7,500	7,500
203,025	199,523	226,164	240,564	240,564	240,564
	75	3,000	75	75	75
18,144	18,144	18,144	18,144	18,144	18,144
130	250	300	300	300	300
223,193	228,581	254,808	266,583	266,583	248,439
T O T A L D E P T 4 0 1 R E V E N U E S					

		E X P E N S E S			
36,546	37,377	36,082	47,115	47,115	39,400
7,251	9,083	12,468	15,066	15,066	14,886
180	180	360	432	432	360
2,984	3,170	3,825	4,900	4,900	4,100
10,557	11,310	12,305	15,790	15,790	13,153
2,924	2,990	3,000	4,000	4,000	3,225
17	22	3,600	4,500	4,500	3,800
8	7	17	20	20	20
109	115	115	150	150	125
		150	150	150	
1,300	1,300	1,300	1,560	1,560	1,300
T O T A L D E P T 4 0 1 E X P E N S E S					

61,876	65,554	73,222	93,533	93,533	80,369
.75	.75	.75	.90	.90	.75
T O T A L S A L A R I E S & B E N E F I T S					
T O T A L F T E ' S					

SALARIES & BENEFITS		SALARIES & SERVICES	
1,309	989	1,500	1,500
2,651	4,156	5,000	5,000
	150	500	500
483	172	1,000	2,000
1,224		1,800	1,800
794	794	6,000	6,000
571	854	2,000	2,000
4,513	4,442	5,500	6,600
	687	1,200	6,600
4,063	4,961	7,000	1,500
900	900	900	7,500
33,917	37,000	37,000	1,080
5,851	7,616	7,500	37,000
			9,000
22	27	1,000	2,500
	163	1,000	1,000
7,100	7,726	7,725	1,000
2,771	196	4,000	12,000
2,309	1,434	12,000	5,160
2,670	4,125	5,000	12,000
			5,000

BUDGET DOCUMENT
 YEAR 2024-2025

	2021-2022	2022-2023	ADOPTED 2023-2024	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
-- HISTORICAL DATA --								
2021-2022	240	2,350	2,000	5-20-2630	CUSTOMER FEE REFUNDS	2,000	2,000	2,000
		3,724	1,000	5-20-2598	TANK PUMPING	1,000	1,000	1,000
			4,000	5-20-2580	ENGINEERING	4,000	4,000	4,000
71,388	82,466	114,625			TOTAL SUPPLIES & SERVICES	127,540	127,540	122,500
CAPITAL OUTLAY								
	2,000		1,000	5-40-4108	EQUIPMENT-CITY OF JOSEPH	1,000	1,000	1,000
	51,438		63,333	5-40-4115	CITYOFJOSEPH/OEDD WW LOAN	63,333	63,333	63,333
	53,438		64,333		TOTAL CAPITAL OUTLAY	64,333	64,333	64,333
TRANSFER								
40,000	40,000		40,000	5-50-5102	TRANSFER TO RESERVE FUND	40,000	40,000	40,000
40,000	40,000		40,000		TOTAL TRANSFER	40,000	40,000	40,000
CONTINGENCY								
			132,676	5-60-6102	CONTINGENCY	172,713	169,713	195,278
			132,676		TOTAL CONTINGENCY	172,713	169,713	195,278
173,264	241,458	424,856	424,856	TOTAL DEPT 401	EXPENSES	498,119	495,119	502,480

BUDGET DOCUMENT
YEAR 2024-2025

WOBRENDA
436-WLCSD OPERATION
402-WLCSD WATER DEPARTMENT

2021-2022	2022-2023	ADOPTED 2023-2024	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
HISTORICAL DATA							
165,824	168,612	167,284	3-15-1510	INTEREST EARNED	7,500	7,500	7,500
125	125	3,000	3-20-2202	WATER FEES BI-MONTHLY	167,284	167,284	167,284
1,000		1,000	3-20-2204	PERMIT/CONNECTION FEES	500	500	500
130	509	500	3-20-2426	COUNTY PARK	1,000	1,000	1,000
			3-60-6204	MISC REV/CITY OF JOSEPH	500	500	500
166,954	169,246	171,784	TOTAL	DEPT 402 REVENUES	176,784	176,784	176,784
SALARIES & BENEFITS							
36,546	37,377	36,082	5-10-1001	PROJECT MANAGER 50%	39,650	39,650	39,400
7,251	8,833	12,468	5-10-1002	EXTRA HELP 50%	10,700	10,700	14,886
180	180	360	5-10-1102	CELL PHONE STIPEND	288	288	360
2,984	3,151	3,825	5-10-1301	FICA/MEDICARE	3,235	3,235	4,100
10,557	11,310	12,305	5-10-1302	HEALTH INSURANCE	10,600	10,600	13,153
2,924	2,990	3,000	5-10-1303	RETIREMENT	2,580	2,580	3,225
17	22	3,600	5-10-1305	WORKERS COMP	3,000	3,000	3,800
8	7	17	5-10-1306	LIFE INSURANCE	15	15	20
109	115	115	5-10-1307	LIFE FLIGHT	100	100	125
		150	5-10-1311	PAID LEAVE OREGON			
1,300	1,300	1,300	5-10-1312	HSA CONTRIBUTION	1,040	1,040	1,300
61,876	65,285	73,222	TOTAL	SALARIES & BENEFITS	71,208	71,208	80,369
.75	.75	.75	TOTAL	FTE'S	.75	.75	.75
SUPPLIES & SERVICES							
1,516	1,318	1,500	5-20-2102	OFFICE SUPPLIES	1,500	1,500	1,500
2,036	3,092	3,000	5-20-2108	SUPPLIES-SMALL EQUIPMENT	5,000	5,000	5,000
	150	500	5-20-2216	ROAD MAINTENANCE	500	500	500
446	930	5,000	5-20-2218	MATERIALS	10,000	10,000	10,000
3,632	4,748	5,000	5-20-2230	TESTING	5,200	5,200	5,200
1,193	675	2,000	5-20-2238	PERMITS/REGISTRATIONS	1,500	1,500	1,500
571	854	2,000	5-20-2402	TRAVEL/TRAINING/MEALS 50%	1,600	1,600	2,000
4,661	4,482	5,500	5-20-2406	INS-LIAB/VEH/PROPERTY 50%	4,400	4,400	5,500
210	805	1,200	5-20-2426	CERTIFICATION	1,500	1,500	1,500
21,426	18,571	25,000	5-20-2458	UTILITIES	28,000	28,000	29,000
900	900	900	5-20-2468	C.H. OFFICE RENT 50%	720	720	900
5,771	7,446	7,500	5-20-2502	VEHICLE MAINT/FUEL 50%	6,000	6,000	7,500
			5-20-2504	MESSAGE ALERT SYSTEM	2,500	2,500	2,500
375	77	1,000	5-20-2514	CONTRACTED SERVICES	1,000	1,000	1,000
		2,025	5-20-2522	OR HEALTH AUTHORITY FEES	1,000	1,000	1,000
		1,000	5-20-2530	SOFTWARE MAINTENANCE	1,000	1,000	2,000
	163	7,725	5-20-2534	ADMINISTRATION FEES 50%	8,000	8,000	10,000
7,100	8,057	4,000	5-20-2540	AUDIT/LEGAL 50%	3,440	3,440	4,300
2,771	196	50,000	5-20-2564	REPAIR	15,000	15,000	15,000
15,108	37,622	5,000	5-20-2578	SURVEYING/GIS LINE LOCATE	5,000	5,000	5,000
3,040	4,125						

BUDGET DOCUMENT
YEAR 2024-2025

WOBRENDA
436-WLCSD WATER DEPARTMENT
402-WLCSD OPERATION

-- HISTORICAL DATA --
2021-2022 2022-2023 2023-2024 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

2,606 4,000 5-20-2580 ENGINEERING 1,000 1,000 1,000
----- 4,000 5-20-2600 FORECLOSURE TAXES 4,000 4,000 4,000

70,756 96,817 134,350 TOTAL SUPPLIES & SERVICES 107,860 107,860 115,900
CAPITAL OUTLAY 17,500 5-40-4106 WATER RES.TANK PAINTING 17,500 17,500 17,500

17,500 TOTAL CAPITAL OUTLAY 17,500 17,500 17,500
TRANSFER 20,000 5-50-5102 TRANSFER TO RESERVE FUND 20,000 20,000 20,000
18,144 18,144 5-50-5106 TRANSFER TO SEWER DEPT 18,144 18,144 18,144

38,144 38,144 TOTAL TRANSFER 38,144 38,144 20,000
CONTINGENCY 44,757 5-60-6102 CONTINGENCY 52,219 50,219 73,695
----- 44,757 TOTAL CONTINGENCY 52,219 50,219 73,695

170,776 200,246 307,973 TOTAL EXPENSES 284,931 284,931 307,464
719,070 772,860 732,829 TOTAL REVENUES 780,050 780,050 809,944

123,752 130,839 146,444 TOTAL SALARIES & BENEFITS 164,741 164,741 160,738
142,144 179,283 248,975 TOTAL SUPPLIES & SERVICES 235,400 235,400 238,400
53,438 81,833 81,833 TOTAL CAPITAL OUTLAY 81,833 81,833 81,833

78,144 78,144 78,144 TOTAL TRANSFER 78,144 78,144 60,000
177,433 177,433 TOTAL CONTINGENCY 224,932 219,932 268,973

344,040 441,704 732,829 TOTAL EXPENSES 785,050 780,050 809,944
1.50 1.50 1.50 TOTAL FTE'S 1.65 1.65 1.50

7/17/24
 7:20 AM
 WOBRENDA
 437-WLCSD DEBT SERVICE
 401-WLCSD SEWER DEPARTMENT

PAGE 6
 G11611
 G116-

BUDGET DOCUMENT
 YEAR 2024-2025

ADOPTED 2023-2024	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		R E V E N U E S			
400	3-10-1111	PRIOR YEAR TAXES	400	400	400
400	T O T A L	D E P T 401 R E V E N U E S	400	400	400
		E X P E N S E S			
		T R A N S F E R			
400	5-50-5102	T R A N S F E R T O R E S E R V E F U N D	400	400	400
400	T O T A L	T R A N S F E R	400	400	400
400	T O T A L	D E P T 401 E X P E N S E S	400	400	400
400	T O T A L	F U N D 437 R E V E N U E S	400	400	400
		TOTAL SALARIES & BENEFITS			
		TOTAL SUPPLIES & SERVICES			
		TOTAL CAPITAL OUTLAY			
400		TOTAL TRANSFER	400	400	400
		TOTAL CONTINGENCY			
400	T O T A L	F U N D 437 E X P E N S E S	400	400	400

T R A N S F E R

7/17/24
 7:20 AM
 WOBREND
 438-WLCSD RESERVE (3/2014)
 100-***

PAGE 7
 G11611
 G116-

BUDGET DOCUMENT
 YEAR 2024-2025

ADOPTED 2023-2024 ACCT DESCRIPTION PROPOSED APPROVED ADOPTED

-- HISTORICAL DATA --
 2021-2022 2022-2023

R E V E N U E S

542,771	702,286	789,041	3-01-0101	BEGINNING FUND BALANCE	1,092,094	1,092,094	1,093,173
542,771	702,286	789,041	T O T A L	D E P T 100 R E V E N U E S	1,092,094	1,092,094	1,093,173

BUDGET DOCUMENT
 YEAR 2024-2025

ADOPTED		PROPOSED		APPROVED		ADOPTED	
2021-2022	2022-2023	2023-2024	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
R E V E N U E S							
3,186	20,103	15,000	3-15-1510	INTEREST EARNED	35,000	35,000	35,000
102,245			3-20-2106	PAST FEES- XXXX PROPERTY			
1,600	5,300	5,000	3-20-2202	SEWER DEVELOPMENT FEES	5,000	5,000	5,000
1,500	3,900	4,000	3-20-2204	WATER DEVELOPMENT FEE	4,000	4,000	4,000
		200,000	3-40-4267	W.C. ARPA (COVID RELIEF)			
20,000	20,000	20,000	3-50-5602	TRANSFER FROM WATER O&M	20,000	20,000	20,000
40,000	40,000	40,000	3-50-5604	TRANSFER FROM SEWER O&M	40,000	40,000	40,000
		400	3-50-5606	TRANSF FROM DEBT SERVICE	400	400	400
168,531	89,303	284,400	T O T A L	D E P T 403 R E V E N U E S	104,400	104,400	104,400
E X P E N S E S							
SUPPLIES & SERVICES							
		200,000	5-20-2474	WATER/SEWER INFRASTRUCTURE	200,000	200,000	200,000
		200,000		TOTAL SUPPLIES & SERVICES	200,000	200,000	200,000
CAPITAL OUTLAY							
9,017		600,000	5-40-4128	CAPITAL PROJECTS	600,000	600,000	600,000
			5-40-4130	TRACTOR / SHED	60,000	60,000	60,000
		600,000		TOTAL CAPITAL OUTLAY	660,000	660,000	660,000
		273,441	5-60-6102	CONTINGENCY	336,494	336,494	337,573
		273,441		TOTAL CONTINGENCY	336,494	336,494	337,573
9,017		1,073,441	T O T A L	D E P T 403 E X P E N S E S	1,196,494	1,196,494	1,197,573
711,302	791,589	1,073,441	T O T A L	F U N D 438 R E V E N U E S	1,196,494	1,196,494	1,197,573
TOTAL SALARIES & BENEFITS							
		200,000		TOTAL SALARIES & BENEFITS	200,000	200,000	200,000
9,017		600,000		TOTAL SUPPLIES & SERVICES	660,000	660,000	660,000
		273,441		TOTAL CAPITAL OUTLAY	336,494	336,494	337,573
		273,441		TOTAL TRANSFER	336,494	336,494	337,573
		1,073,441	T O T A L	F U N D 438 E X P E N S E S	1,196,494	1,196,494	1,197,573
1,430,372	1,564,449	1,806,670	G R A N D	T O T A L R E V E N U E S	1,976,944	1,976,944	2,007,917
123,752	130,839	146,444	G R	T O T A L S A L A R I E S & B E N E F I T S	164,741	164,741	160,738
142,144	179,283	448,975	G R	T O T A L S U P P L I E S & S E R V I C E S	435,400	435,400	438,400
9,017	53,438	681,833	G R	T O T A L C A P I T A L O U T L A Y	741,833	741,833	741,833
78,144	78,144	78,544	G R	T O T A L T R A N S F E R	78,544	78,544	60,400
		450,874	G R	T O T A L C O N T I N G E N C Y	561,426	561,426	606,546
353,057	441,704	1,806,670	G R A N D	T O T A L E X P E N S E S	1,981,944	1,976,944	2,007,917
1.50	1.50	1.50	G R A N D	T O T A L F T E ' S	1.65	1.65	1.50

7/17/24

7:20 AM

WOBREDA

438-WLCSD RESERVE (3/2014)

403-WATER & SEWER RESERVE

-- HISTORICAL DATA --

2021-2022 2022-2023

ADOPTED

2023-2024

ACCT

BUDGET DOCUMENT

YEAR 2024-2025

DESCRIPTION

PAGE 9

G11611

G116-

ADOPTED

APPROVED

PROPOSED

DESCRIPTION

ACCT

ADOPTED

2023-2024

2022-2023

2021-2022