

SPECIAL FUND
RESOURCES AND REQUIREMENTS

GENERAL FUND

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027							
Actual		Adopted Budget Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025										
			RESOURCES								
2	18,533	19,813	23,880	2	Cash on hand	31,607			2		
3			200	3	Interest				3		
4	2,129	2,625	3,500	4	Previously levied taxes estimated to be received	3,605			4		
5	118,602	141,333	195,688	5	Water rev: base rate \$50x402 accts	241,200			5		
6	54,689	59,121	60,000	6	Water rev.: usage	58,000			6		
7	2,000	1,500	3,000	7	Connection fees: \$1,500 x 2 accts (est)	3,000			7		
8	897	10	1,000	8	Miscellaneous	1,000			8		
9	-	30,000	-	9	Transferred IN, from other funds				9		
10	196,850	254,402	287,268	10	Total Resources, except taxes to be levied	338,412	0	0	10		
11			164,945	11	Taxes estimated to be received	169,893			11		
12	153,721	159,491		12	Taxes collected in year levied				12		
13	350,571	413,893	452,213	13	TOTAL RESOURCES	508,305	0	0	13		
			REQUIREMENTS **								
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16	74,970	77,598	73,130	16	Water-Admin	Pers. Serv.	General Manager 1.0 FTE	78,267		16	
17	22,079	27,333	30,250	17	Water-Admin	Pers. Serv.	Benefits	18,431		17	
18	5,050	9,288	10,000	18	Water-Admin	Mat. & Serv.	Audit	10,000		18	
19	8,904	10,878	15,000	19	Water-Admin	Mat. & Serv.	Treasurer bond & Insurance	14,000		19	
20	7,801		10,000	20	Water-Admin	Mat. & Serv.	Office supplies	2,500		20	
21	44,441	35,500	20,000	21	Water-Admin	Mat. & Serv.	Legal	17,000		21	
22	16,400	16,250	16,250	22	Water-Admin	Mat. & Serv.	Bookkeeper	16,800		22	
23			30,000	23	Water-Admin	Mat. & Serv.	Memberships, Subscriptions, Fees	13,100		23	
24	67,651	82,653	72,000	24	Water-Ops	Pers. Serv.	System Operators 1.0 FTE	78,422		24	
25	19,580	27,333	24,918	25	Water-Ops	Pers. Serv.	Benefits	29,236		25	
26	0		15,000	26	Water-Ops	Mat. & Serv.	Engineering	25,000		26	
27	1,948	1,768	2,000	27	Water-Ops	Mat. & Serv.	Testing	2,000		27	
28	2,764	2,961	3,000	28	Water-Ops	Mat. & Serv.	Chlorine & soda ash	3,500		28	
29			300	29	Water-Ops	Mat. & Serv.	Permit & filing fees			29	
30	2,353	3,300	3,500	30	Water-Ops	Mat. & Serv.	Service vehicle	3,500		30	
31	1,929	13,717	15,000	31	Water-Ops	Mat. & Serv.	Unexpected repairs	15,000		31	
32	32,003	33,456	40,000	32	Water-Ops	Mat. & Serv.	Contract Labor	35,000		32	
33				33	Water-Ops	Mat. & Serv.	Annual Maintenance & Services	20,000		33	
34				34	Water-Ops	Mat. & Serv.	Capital Replacement Purchases	25,000		34	
35				35	Water-Ops	Mat. & Serv.	Property & Grounds Maintenance	10,000		35	
36		3,009		36	Not Allocated	Mat. & Serv.	adj to Match audit			36	
37	9,327	15,009	15,000	37	Not Allocated	Mat. & Serv.	Ops Materials & Supplies	10,000		37	
38	7,732	30,112	10,000	38	Not Allocated	Mat. & Serv.	Utilities	11,000		38	
39	3,866		5,000	39	Not Allocated	Mat. & Serv.	Travel			39	
40	1,960	1,344	5,000	40	Not Allocated	Mat. & Serv.	School & training	4,500		40	
41			10,000	41	Not Allocated	Transfer	Transfer to Cap Improvement	30,000		41	
42			20,000	42	Not Allocated	Contingency		20,000		42	
43	19,813	22,384		43	Ending balance (prior years)					43	
44			6,865	44	UNAPPROPRIATED ENDING FUND BALANCE			16,049		44	
45	350,571	413,893	452,213	45	TOTAL REQUIREMENTS			508,305	0	0	45

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

"not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
CAPITAL IMPROVEMENT**

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027		
Actual		Adopted Budget Year 2025 - 2026	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025								
				RESOURCES					
2	551,409	450,544	419,686	2	Cash on hand *	588,846			2
2b			-	2b	note: includes 256,793 for debt service				2b
3			5,000	3	Interest				3
4			10,000	4	Transfer from General Fund (2of3repay 24/25 fund xfer loan)	10,000			4
5			200,000	5	Transfer from Capital Reserve Fund				5
6	12,858	6,429	12,858	6	SDC Charges: \$6,429 x 2 accts (est)	12,858			6
7	346,346	407,414	409,020	7	System Enhancement fees	xxxx	xxxx	xxxx	7
8				8	Capital Improvement Fee \$20/mo 402 accts	96,480			8
9			3,000	9	Grants	40,000			9
10	910,613	864,387	1,059,564	10	Total Resources, except taxes to be levied	748,184	0	0	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	910,613	864,387	1,059,564	13	TOTAL RESOURCES	748,184	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15
16	904	5,000	21,000	16	Water-Ops	Pers. Services	Oper. wages & benefits 0.1 FTE		16
17	4,245	14,257	36,500	17	Water-Ops	Mat. & Serv.	Engineering		17
18	11,423		-	18	Water-Ops	Mat. & Serv.	Legal		18
19	1,004	1,290	20,000	19	Water-Ops	Mat. & Serv.	Materials	20,000	19
20				20	Water-Ops	Mat. & Serv.	Contractor	35,000	20
21	186,726	31,780	36,500	21	Water-Ops	Capital Outlay	Projects per Master Plan		21
22	13,899	49,536	91,180	22	Water-Ops	Capital Outlay	Misc. system upgrades	197,025	22
23				23	Water-Ops	Capital Outlay	Grant Expenditure	40,000	23
24	1,005			24	Not Allocated	Mat. & Serv.	adj. to match Audit		24
25	5,932	5,991	6,051	25	Not Allocated	Debt Service	SDWRLF 303006 Principal	6,111	25
26	752	693	633	26	Not Allocated	Debt Service	SDWRLF 303006 Interest	573	26
27	48,451	48,814	54,200	27	Not Allocated	Debt Service	OR-IFA K04006 Principal	54,602	27
28	25,214	22,850	20,465	28	Not Allocated	Debt Service	OR-IFA K04006 Interest	17,813	28
29	46,315	45,000	50,000	29	Not Allocated	Debt Service	2020 FF & C Principal		29
30	22,329	19,517	18,468	30	Not Allocated	Debt Service	2020 FF & C Interest		30
31	0	65,000	70,000	31	Not Allocated	Debt Service	2023 F F& C 1595 Principal		31
32	91,871	94,243	91,010	32	Not Allocated	Debt Service	2023 FF & C 1595 Interest		32
33			-	33	Not Allocated	Contingency			33
34		30,000	354,986	34	Not Allocated	Transfer	beginning fund Watershed PDS	248,661	34
35				35					35
36	450,543	430,416		36	Ending balance (prior years)				36
37			188,571	37	UNAPPROPRIATED ENDING FUND BALANCE		128,399		37
38	910,613	864,387	1,059,564	38	TOTAL REQUIREMENTS		748,184	0	0

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**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATER PROTECTION DEBT SERVICE**

		Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027		
		Actual		Adopted Budget Year 2025 - 2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025									
2		NEW FUND 26/27			2	Cash on hand *	0			2
3					3					3
4					4	Interest	6,100			4
5					5	Watershed Protection & Debt Srvc Fee \$65/mo 402 acct	313,560			5
6					6					6
7					7	Transferred IN CI	248,660			7
8					8	Transferred IN CIR	189,300			8
9					9					9
10	0	0	0		10	Total Resources, except taxes to be levied	757,620	0	0	10
11					11	Taxes estimated to be received				11
12					12	Taxes collected in year levied				12
13	0	0	0		a	TOTAL RESOURCES	757,620	0	0	13
						REQUIREMENTS **				
15					15	Org Unit or Prog & Activity				15
16					16	Object Classification				16
21					21	Watershed Protection Debt Service	2020 FF & C Principal	50,000		21
22					22	Watershed Protection Debt Service	2020 FF & C Interest	23,204		22
23					23	Watershed Protection Debt Service	2023 F F& C 1595 Principal	75,000		23
24					24	Watershed Protection Debt Service	2023 FF & C 1595 Interest	87,537		24
25					25		(subtotal = 310,827)			25
26					26	Not Allocated	Contingency			26
27					27	Not Allocated	Res Fut Exp (for loan payments)			27
28					28					28
29					29		Ending balance (prior years)			29
							Reserve at Zion for final payment			
30					30	UNAPPROPRIATED ENDING FUND BALANCE	521,879			30
31	0	0	0		31	TOTAL REQUIREMENTS	757,620	0	0	31

amount reserved for Zion Final Payment 197,300

available for additional loan payments 324,579

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**SPECIAL FUND
RESOURCES AND REQUIREMENTS
CAPITAL IMPROVEMENT RESERVE**

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027				
Actual		Adopted Budget Year 2025 - 2026	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025										
				RESOURCES							
2	390,072	431,991	489,000	2	Cash on hand *	315,993			2		
3				3					3		
4				4					4		
5	41,919	39,862	32,000	5	Interest	20,000			5		
6				6	Transferred IN, from other funds				6		
7				7					7		
8		17,612		8	Reimbursable Grant				8		
9				9					9		
10	431,991	489,465	521,000	10	Total Resources, except taxes to be levied	335,993	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	431,991	489,465	521,000	13	TOTAL RESOURCES	335,993	0	0	13		
				REQUIREMENTS **							
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16				16					16		
17				17					17		
18				18					18		
19				19					19		
20				20					20		
21				21					21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26			200,000	26	Not allocated	transfer	Transfer to Debt Service Fund	189,300	26		
27				27			<i>note: Reserve held at Zion for final payment</i>		27		
28				28					28		
29	431,991	489,465		29	Ending balance (prior years)				29		
			200,000	30	RESERVED FOR FUTURE EXPENDITURES (at Zion Bank)						
30			121,000	31	UNAPPROPRIATED ENDING FUND BALANCE			146,633	30		
31	431,991	489,465	521,000	32	TOTAL REQUIREMENTS			335,933	0	0	31

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