

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	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	3,605		4
5	118,602	141,333	195,688	5	Water rev: base rate \$50x402 accts	241,200	241,200		5
6	54,689	59,121	60,000	6	Water rev.: usage	58,000	58,000		6
7	2,000	1,500	3,000	7	Connection fees: \$1,500 x 2 accts (est)	3,000	3,000		7
8	897	10	1,000	8	Miscellaneous	1,000	1,000		8
9	-	30,000	-	9	Transferred IN, from Capital Improvement				9
10	196,850	254,402	287,268	10	Total Resources, except taxes to be levied	338,412	338,412		0
11			164,945	11	Taxes estimated to be received	169,893	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	508,305		0
			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	78,267
17	22,079	27,333	30,250	17	Water-Admin	Pers. Serv.	Benefits	18,431	18,431
18	5,050	9,288	10,000	18	Water-Admin	Mat. & Serv.	Audit	10,000	10,000
19	8,904	10,878	15,000	19	Water-Admin	Mat. & Serv.	Treasurer bond & Insurance	14,000	14,000
20	7,801		10,000	20	Water-Admin	Mat. & Serv.	Office supplies	2,500	2,500
21	44,441	35,500	20,000	21	Water-Admin	Mat. & Serv.	Legal	17,000	17,000
22	16,400	16,250	16,250	22	Water-Admin	Mat. & Serv.	Bookkeeper	16,800	16,800
23			30,000	23	Water-Admin	Mat. & Serv.	Memberships, Subscriptions, Fees	13,100	13,100
24	67,651	82,653	72,000	24	Water-Ops	Pers. Serv.	System Operators 1.0 FTE	78,422	78,422
25	19,580	27,333	24,918	25	Water-Ops	Pers. Serv.	Benefits	29,236	29,236
26	0		15,000	26	Water-Ops	Mat. & Serv.	Engineering	25,000	25,000
27	1,948	1,768	2,000	27	Water-Ops	Mat. & Serv.	Testing	2,000	2,000
28	2,764	2,961	3,000	28	Water-Ops	Mat. & Serv.	Chlorine & soda ash	3,500	3,500
29			300	29	Water-Ops	Mat. & Serv.	Permit & filing fees		
30	2,353	3,300	3,500	30	Water-Ops	Mat. & Serv.	Service vehicle	3,500	3,500
31	1,929	13,717	15,000	31	Water-Ops	Mat. & Serv.	Unexpected repairs	15,000	15,000
32	32,003	33,456	40,000	32	Water-Ops	Mat. & Serv.	Contract Labor	35,000	35,000
33			0	33	Water-Ops	Mat. & Serv.	Annual Maintenance & Services	20,000	20,000
34				34	Water-Ops	Capital Outlay	Capital Replacement Purchases	25,000	25,000
35				35	Water-Ops	Mat. & Serv.	Property & Grounds Maintenance	10,000	10,000
36		3,009		36	Not Allocated	Mat. & Serv.	adj to Match audit		
37	9,327	15,009	15,000	37	Not Allocated	Mat. & Serv.	Ops Materials & Supplies	10,000	10,000
38	7,732	30,112	10,000	38	Not Allocated	Mat. & Serv.	Utilities	11,000	13,000
39	3,866		5,000	39	Not Allocated	Mat. & Serv.	Travel		
40	1,960	1,344	5,000	40	Not Allocated	Mat. & Serv.	School & training	4,500	4,500
41			10,000	41	Not Allocated	Transfer	Transfer to Cap Improvement	30,000	20,000
42			20,000	42	Not Allocated	Contingency		20,000	20,000
43	19,813	22,384		43	Ending balance (prior years)				
44			6,865	44	UNAPPROPRIATED ENDING FUND BALANCE			16,049	24,049
45	350,571	413,893	452,213	45	TOTAL REQUIREMENTS			508,305	508,305

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year detail. If the requirement is "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	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 (full repay of 24/25 fund xfer loan)	10,000	20,000		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	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	96,480		8	
9			3,000	9	Grants	40,000	40,000		9	
10	910,613	864,387	1,059,564	10	Total Resources, except taxes to be levied	748,184	758,184		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	758,184	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	20,000	
20				20	Water-Ops	Mat. & Serv.	Contractor	35,000	35,000	
21	186,726	31,780	51,500	21	Water-Ops	Capital Outlay	Projects per Master Plan		21	
22	13,899	49,536	97,680	22	Water-Ops	Capital Outlay	Projects Misc. system upgrades	197,025	197,025	
23				23	Water-Ops	Capital Outlay	Grant Expenditure	40,000	40,000	
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	6,111	
26	752	693	633	26	Not Allocated	Debt Service	SDWRLF 303006 Interest	573	573	
27	48,451	48,814	54,200	27	Not Allocated	Debt Service	OR-IFA K04006 Principal	54,602	54,602	
28	25,214	22,850	20,465	28	Not Allocated	Debt Service	OR-IFA K04006 Interest	17,813	17,813	
29	46,315	45,000	50,000	29	Not Allocated	Debt Service	2020 FF & C Principal			
30	22,329	19,517	18,468	30	Not Allocated	Debt Service	2020 FF & C Interest			
31	0	65,000	70,000	31	Not Allocated	Debt Service	2023 F & C 1595 Principal			
32	91,871	94,243	91,010	32	Not Allocated	Debt Service	2023 FF & C 1595 Interest			
33			20,000	33	Not Allocated	Contingency			70,000	
34		30,000		34	Not Allocated	Transfer	WPDS Fund (start of new fund)	248,661	248,660	
35			354,986	35	Not Allocated	Res Future Exp				
36	450,543	430,416		36	Ending balance (prior years)					
37			147,071	37	UNAPPROPRIATED ENDING FUND BALANCE			128,399	68,400	
38	910,613	864,387	1,059,564	38	TOTAL REQUIREMENTS			748,184	758,184	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATERSHED 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								
			RESOURCES						
	NEW FUND 26/27		2	Cash on hand *	0	0		2	
			3					3	
			4	Interest	6,100	6,100		4	
			5	Watershed Protection & Debt Srvc Fee \$65/mo 402 acct	313,560	313,560		5	
			6					6	
			7	Transferred IN Capital Improvement	248,660	248,660		7	
			8	Transferred IN Capital Improvement Reserve	189,300	189,300		8	
			9					9	
0	0	0	10	Total Resources, except taxes to be levied	757,620	757,620		0 10	
			11	Taxes estimated to be received				11	
			12	Taxes collected in year levied				12	
0	0	0	a	TOTAL RESOURCES	757,620	757,620		0 13	
			REQUIREMENTS **						
			15	Org Unit or Prog & Activity	Object Classification	Detail			15
			16						16
			17	Watershed Prote	Debt Service	2020 FF & C Principal 10/1/26	50,000	50,000	17
			18	Watershed Prote	Debt Service	2020 FF & C Interest 10/1/26	23,204	11,602	18
			19	Watershed Prote	Debt Service	2020 FF & C Interest 4/1/27		11,602	19
			20	Watershed Prote	Debt Service	2023 F F& C 1595 Principal 10/1/26	75,000	75,000	20
			21	Watershed Prote	Debt Service	2023 FF&C 1595 Interest 10/1/26	87,537	44,667	21
			22	Watershed Prote	Debt Service	2023 FF&C 1595 Interest 4/1/27		42,871	22
			23						23
			24						24
			25						25
			26						26
			27	Ending balance (prior years)					27
			28						28
			29	UNAPPROPRIATED ENDING FUND BALANCE			521,879	521,879	29
0	0	0	30	TOTAL REQUIREMENTS			757,620	757,620	0 30

*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 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	315,993	2
3				3				3
4				4				4
5	41,919	39,862	32,000	5	Interest	20,000	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	335,993	0
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	335,993	0
			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			200,000	25	Not allocated	transfer	Transfer to Capital Improvement	25
26				26	Not allocated	transfer	Transfer to Debt Service Fund	189,300
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
30			200,000	30	RESERVED FOR FUTURE EXPENDITURES (at Zion Bank)			30
31			121,000	31	UNAPPROPRIATED ENDING FUND BALANCE			146,633
32	431,991	489,465	521,000	32	TOTAL REQUIREMENTS			335,933

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