FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
GENERAL FUND

Neah Kah Nie Water District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			
	Actual										
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	18,533	19,813	23,880	2	Cash on hand			31,607	31,607	45,000	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	3,605	4
5	118,602	141,333	195,688	5	Water rev: base rate $50x402 accts			241,200	241,200	251,514	5
6	54,689	59,121	60,000	6	Water rev.: usage			58,000	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	3,000	7
8	897	10	1,000	8	Miscellaneous			1,000	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	362,119	10
11			164,945	11	Taxes estimated to be received			169,893	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**	**532,012**	13
14				14	REQUIREMENTS **						14
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	80,267	16
17	22,079	27,333	30,250	17	Water-Admin	Pers. Serv.	Benefits	18,431	18,431	18,431	17
18	5,050	9,288	10,000	18	Water-Admin	Mat. & Serv.	Audit	10,000	10,000	10,000	18
19	8,904	10,878	15,000	19	Water-Admin	Mat. & Serv.	Treasurer bond & Insurance	14,000	14,000	14,000	19
20	7,801		10,000	20	Water-Admin	Mat. & Serv.	Office supplies	2,500	2,500	2,500	20
21	44,441	35,500	20,000	21	Water-Admin	Mat. & Serv.	Legal	17,000	17,000	17,000	21
22	16,400	16,250	16,250	22	Water-Admin	Mat. & Serv.	Bookkeeper	16,800	16,800	16,800	22
23			30,000	23	Water-Admin	Mat. & Serv.	Memberships, Subscriptions, Fees	13,100	13,100	13,100	23
24	67,651	82,653	72,000	24	Water-Ops	Pers. Serv.	System Operators 1.0 FTE	78,422	78,422	80,422	24
25	19,580	27,333	24,918	25	Water-Ops	Pers. Serv.	Benefits	29,236	29,236	29,236	25
26	0		15,000	26	Water-Ops	Mat. & Serv.	Engineering	25,000	25,000	25,000	26
27	1,948	1,768	2,000	27	Water-Ops	Mat. & Serv.	Testing	2,000	2,000	2,000	27
28	2,764	2,961	3,000	28	Water-Ops	Mat. & Serv.	Chlorine & soda ash	3,500	3,500	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	3,500	3,500	30
31	1,929	13,717	15,000	31	Water-Ops	Mat. & Serv.	Unexpected repairs	15,000	15,000	15,000	31
32	32,003	33,456	40,000	32	Water-Ops	Mat. & Serv.	Contract Labor	35,000	35,000	45,000	32
33			0	33	Water-Ops	Mat. & Serv.	Annual Maintenance & Services	20,000	20,000	20,000	33
34				34	Water-Ops	Capital Outlay	Capital Replacement Purchases	25,000	25,000	25,000	34
35				35	Water-Ops	Mat. & Serv.	Property & Grounds Maintenance	10,000	10,000	10,000	35
36		3,009		36	Not Allocated	Mat. & Serv.	**adj to Match audit**				36
37	9,327	15,009	15,000	37	**Water-Ops**	Mat. & Serv.	Ops Materials & Supplies	10,000	10,000	15,000	37
38	7,732	30,112	10,000	38	Not Allocated	Mat. & Serv.	Utilities	11,000	13,000	13,000	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	4,500	4,500	40
41			10,000	41	Not Allocated	Transfer	Transfer to Cap Improvement	30,000	20,000	20,000	41
42			20,000	42	Not Allocated	Contingency		20,000	20,000	25,000	42
43	19,813	22,384		43	Ending balance (prior years)						43
44			6,865	44	**UNAPPROPRIATED ENDING FUND BALANCE**			16,049	24,049	23,756	44
45	**350,571**	**413,893**	**452,213**	45	**TOTAL REQUIREMENTS**			**508,305**	**508,305**	**532,012**	45

*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.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
CAPITAL IMPROVEMENT

Neah Kah Nie Water District

	Historical Data: Actual – Second Preceding Year 2023 - 2024	Historical Data: Actual – First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	551,409	450,544	419,686	2	Cash on hand *			588,846	588,846	628,846	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	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	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	96,480	8
9			3,000	9	Grants			40,000	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	798,184	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**	**798,184**	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	Opers. wages & benefits 0.1 FTE				16
17	4,245	14,257	36,500	17	Water-Ops	Mat. & Serv.	Engineering			15,000	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	20,000	19
20				20	Water-Ops	Mat. & Serv.	Contractor	35,000	35,000	50,000	20
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	219,525	22
23				23	Water-Ops	Capital Outlay	Grant Expenditure	40,000	40,000	40,000	23
24	**1,005**			24	Not Allocated	Mat. & Serv.	**adj. to match Audit**				24
25	5,932	5,991	6,051	25	DEBT SRVC	Debt Service	SDWRLF 303006 Principal	6,111	6,111	6,111	25
26	752	693	633	26	DEBT SRVC	Debt Service	SDWRLF 303006 Interest	573	573	573	26
27	48,451	48,814	54,200	27	DEBT SRVC	Debt Service	OR-IFA K04006 Principal	54,602	54,602	54,602	27
28	25,214	22,850	20,465	28	DEBT SRVC	Debt Service	OR-IFA K04006 Interest	17,813	17,813	17,813	28
29	46,315	45,000	50,000	29	DEBT SRVC	Debt Service	2020 FF & C Principal				29
30	22,329	19,517	18,468	30	DEBT SRVC	Debt Service	2020 FF & C Interest				30
31	0	65,000	70,000	31	DEBT SRVC	Debt Service	2023 F F& C 1595 Principal				31
32	91,871	94,243	91,010	32	DEBT SRVC	Debt Service	2023 FF & C 1595 Interest				32
33			20,000	33	Not Allocated	Contingency			70,000	70,000	33
34		30,000		34	Not Allocated	Transfer	WPDS Fund (start of new fund)	248,661	248,660	248,660	34
35			354,986	35	Not Allocated	Res Future Exp					35
36	450,543	430,416		36	Ending balance (prior years)						36
37			147,071	37	**UNAPPROPRIATED ENDING FUND BALANCE**			128,399	68,400	55,900	37
38	**910,613**	**864,387**	**1,059,564**	38	**TOTAL REQUIREMENTS**			**748,184**	**758,184**	**798,184**	38

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detail. If the requirement is “not allocated”, then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATERSHED PROTECTION DEBT SERVICE

Neah Kah Nie Water District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			
	Actual										
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2		NEW FUND 26/27		2	Cash on hand *			0	0	0	2
3				3							3
4				4	Interest			6,100	6,100	6,100	4
5				5	Watershed Protection & Debt Srvc Fee $65/mo 402 acct			313,560	313,560	313,560	5
6				6							6
7				7	Transferred IN Capital Improvement			248,660	248,660	248,660	7
8				8	Transferred IN Capital Improvement Reserve			189,300	189,300	189,300	8
9				9							9
10	0	0	0	10	Total Resources, except taxes to be levied			757,620	757,620	757,620	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**	**757,620**	**757,620**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16				16							16
17				17	Watershed Prote	Debt Service	2020 FF & C Principal 10/1/26	50,000	50,000	50,000	17
18				18	Watershed Prote	Debt Service	2020 FF & C Interest 10/1/26	23,204	11,602	11,602	18
19				19			2020 FF & C Interest 4/1/27		11,602	11,602	19
20				20	Watershed Prote	Debt Service	2023 F F& C 1595 Principal 10/1	75,000	75,000	75,000	20
21				21	Watershed Prote	Debt Service	2023 FF&C 1595 Interest 10/1/2	87,537	44,667	44,667	21
22				22			2023 FF&C 1595 Interest 4/1/27		42,871	42,871	22
23				23			potential additional interest			5,000	23
24				24							24
25				25							25
26				26							26
27				27	Ending balance (prior years)						27
28				28							28
29				29	**UNAPPROPRIATED ENDING FUND BALANCE**			521,879	521,879	516,879	29
30	**0**	**0**	**0**	30	**TOTAL REQUIREMENTS**			**757,620**	**757,620**	**757,620**	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.

150-504-010 (Rev. 10-16)

SPECIAL FUND
RESOURCES AND REQUIREMENTS

FORM
LB-10

CAPITAL IMPROVEMENT RESERVE

Neah Kah Nie Water District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			
	Actual										
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	390,072	431,991	489,000	2	Cash on hand *			315,993	315,993	315,993	2
3				3							3
4				4							4
5	41,919	39,862	32,000	5	Interest			20,000	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	335,993	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**	**335,993**	**335,993**	13
14				14	REQUIREMENTS **						14
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			Transfer to Capital Improvement				25
26				26	Not allocated	transfer	Transfer to Debt Service Fund	189,300	189,300	189,300	26
27				27			*note: Reserve held at Zion for final payment*				27
28				28							28
29	431991	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	146,693	146,693	31
32	**431,991**	**489,465**	**521,000**	32	**TOTAL REQUIREMENTS**			**335,933**	**335,993**	**335,993**	32

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150-504-010 (Rev. 10-16)