

2026 BBWD APPROVED Budget for FY26 (July 1, 2025 to June 30, 2026) FY25-26

ACCT #		Actuals for FY2025	BUDGET
INCOME			
INCOME from OPERATIONS			
1-0401	Water Sales	\$ 122,206	\$ 123,090
1-0402	Water Sales Late Fees	\$ 169	\$ 300
1-0403	Transfer of Service	\$ -	\$ 100
1-0404	Service Disconnects	\$ -	\$ 100
1-0405	Hookups	\$ -	\$ 600
1-0406	SDC Account Allocation	\$ -	\$ -
INTEREST INCOME			
1-0410	Interest Income	\$ -	\$ -
1-0412	Interest OSB SDC	\$ 2	\$ -
1-0414	Interest OCB District Fund	\$ 584	\$ 594
	Interest OCB General Fund	\$ 3,039	\$ 1,612
OTHER INCOME and ADJUSTMENTS			
5010	Credit Card Fees	\$ 214	\$ 250
5009	Returned check charges	\$ 210	\$ -
Unapplied	Unapplied cash income	\$ -	\$ -
1-0112	Accounts Receivable	\$ 525	\$ -
1499	Undeposited Funds	\$ -	\$ -
	Other	\$ -	\$ -
TOTAL OPERATING INCOME		\$ 126,949	\$ 126,646
OTHER INCOME SOURCES			
1-0450	Property Tax Income	\$ 59,406	\$ 60,594
	AWSE-6 Grant Income	\$ 38,100	\$ -
TOTAL OTHER INCOME		\$ 97,506	\$ 60,594
OPERATING EXPENSES			
PLANT EXPENSE			
Maintenance/Repair/Improvement			
0700.1	Water Plant Maintenance	\$ 17,688	\$ 7,500
0700.10	District Office maintenance	\$ 64	\$ 7,500
0700.11	Customer maintenance/repairs	\$ 5,183	\$ -
0700.20	Tools/Equipment	\$ 95	\$ -
0700.4	Tank maintenance/repair	\$ 9,360	\$ 5,400
0700.6	Dock Repair	\$ -	\$ -
Total Maintenance/Repair/Improvement		\$ 32,390	\$ 20,400
1-0701	Plant Contractor Hiland-NW Natural Water	\$ 63,850	\$ 59,400
TOTAL PLANT EXPENSE		\$ 96,240	\$ 79,800
OFFICE EXPENSE			
1-0706	Licenses & Fees	\$ 1,029	\$ 1,326
1-0707	Membership Fees	\$ 1,140	\$ 1,020
1-0709	USPS	\$ 256	\$ 663
1-0711	Office Supplies	\$ 340	\$ 459
	Office Equipment	\$ -	\$ -
1-0716	Streamline (web page)	\$ 1,080	\$ 1,632
TOTAL OFFICE EXPENSE		\$ 3,845	\$ 5,100
INSURANCE			
1-0752	Property & Liability	\$ 10,031	\$ 10,432
1-0753	Bonding (Pres / Treas / Clerk)	\$ 180	\$ 1,000
TOTAL INSURANCE		\$ 10,211	\$ 11,432
UTILITIES			
1-0761	Electric (office)	\$ 1,553	\$ 1,466
1-0762	Telephone	\$ 3,515	\$ 3,727
1-0763	Electric (Plant)	\$ 3,793	\$ 3,681
1-0764	Propane	\$ 203	\$ 282
1-0765	Garbage & Recycling Service	\$ -	\$ 360
TOTAL UTILITIES		\$ 9,064	\$ 9,516

Month Ending		Month Num = 2			
2/28/2026		Year to Date			
Actual	Plan	Actual	Plan	Variance	%
\$ 10,214		\$ 81,756			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ 249		\$ 2,456			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ -		\$ -			
\$ 6		\$ 115			
\$ -		\$ 0			
\$ -		\$ -			
\$ (527)		\$ 1,219			
\$ (0)		\$ -			
\$ -		\$ -			
\$ 10,996	\$ 10,554	\$ 83,109	\$ 84,431	(\$1,322)	-1.57%
\$ 386		\$ 63,061			
\$ -		\$ -			
\$ 386	\$ 299	\$ 63,061	\$ 59,423	\$3,638	6.12%
\$ 9,216		\$ 14,285			
\$ 59		\$ 92			
\$ 1,765		\$ 16,082			
\$ -		\$ -			
\$ 435		\$ 17,915			
\$ 298		\$ 2,427			
\$ 10,010		\$ 40,440			
\$ 21,783	\$ 6,650	\$ 91,241	\$ 53,200	(\$38,041)	-71.51%
\$ 297		\$ 559			
\$ 53		\$ 710			
\$ 81		\$ 595			
\$ -		\$ 31			
\$ -		\$ -			
\$ -		\$ 1,560			
\$ 431	\$ 289	\$ 3,455	\$ 3,944	\$489	12.40%
\$ 10,779		\$ 11,519			
\$ -		\$ -			
\$ 10,779	\$ -	\$ 11,519	\$ 11,432	(\$87)	-0.76%
\$ 83		\$ 532			
\$ 261		\$ 2,895			
\$ 428		\$ 2,232			
\$ -		\$ -			
\$ 29		\$ 158			
\$ 801	\$ 793	\$ 5,818	\$ 6,344	\$526	8.30%

2026 BBWD APPROVED Budget for FY26 (July 1, 2025 to June 30, 2026) FY25-26

	Actuals for FY2025	BUDGET
ACCOUNTING		
1-0772	Grimstad (Audit) \$ 2,192	\$ 5,000
1-0773	Accounting \$ 10,193	\$ 14,400
	Quickbook Payment Fees (manual entry)	
	TOTAL ACCOUNTING \$ 12,385	\$ 19,400
BANK CHARGES		
1-0786	NSF/ACH Returned Check \$ -	\$ 300
1-0787	Other Charges \$ 207	\$ 200
1-0788	Facility Improve Loan Interest (91-07 & 91-09) \$ 25,408	\$ 24,331
1-0789	Bank ACH Fees \$ 150	
1-0790	Credit Card Fees \$ 580	\$ 650
	TOTAL BANK CHARGES \$ 26,345	\$ 25,481
CHEMICALS & TESTING		
1-0796	Chemicals \$ -	\$ 1,000
1-0797	Testing \$ 5,384	\$ 6,000
	TOTAL CHEMICALS & TESTING \$ 5,384	\$ 7,000
	TOTAL OPERATING EXPENSES \$ 163,474	\$ 157,729
	NET OPERATING INCOME - less Property Tax Income \$ (36,525)	\$ (31,083)
	NET INCOME - with Property Tax Income \$ 60,981	\$ 29,511
1-0305	Principal Debt Servicing 91-09 \$ (8,130)	\$ (8,456)
1-0306	Principal Debt Servicing 91-07 \$ (18,739)	\$ (19,490)
	BALANCE SHEET CHANGE \$ 34,112	\$ 1,565
CAPITAL IMPROVEMENTS		
1-8001	Water Plant Maint/Improvement (Capital)	\$ 23,950
1-8002	District Office maint/improvement (Capital)	\$ 20,150
	TOTAL CAPITAL IMPROVEMENTS \$ -	\$ 44,100
AWSE-6 GRANT		
1-0601A	Opportunity Analysis and Engineering Report	\$ 30,000
1-0601B	System Flushing & Distribution Line Evaluation	\$ 4,500
1-0601C	Accounting Services	\$ 3,600
	AWSE-6 GRANT TOTAL \$ -	\$ 38,100

Month Ending		Month Num = 2			
2/28/2026		Year to Date			
Actual	Plan	Actual	Plan	Variance	%
\$ -		\$ 2,000			
\$ 743		\$ 6,728			
\$ 39		\$ 39			
\$ 782	\$ 1,200	\$ 8,767	\$ 14,600	\$ 5,833	39.95%
\$ 74		\$ 74			
\$ -		\$ 52			
\$ -		\$ 24,331			
\$ 25		\$ 125			
\$ -		\$ 318			
\$ 99	\$ 96	\$ 24,899	\$ 25,098	\$ 198	0.79%
\$ -		\$ -			
\$ 443		\$ 2,150			
\$ 443	\$ 583	\$ 2,150	\$ 4,667	\$ 2,517	53.93%
\$ 35,117	\$ 9,611	\$ 147,849	\$ 119,284	(\$28,565)	-23.95%
		\$ (64,741)			
		\$ (1,679)			
\$ -	\$ (8,456)	\$ (8,456)	\$ (8,456)	\$ 0	0.00%
\$ -	\$ (19,490)	\$ (19,490)	\$ (19,490)	\$ 0	0.00%
		\$ (29,625)			
\$ -		\$ 33,950			
\$ -		\$ 17,350			
\$ -	\$ -	\$ 51,300	\$ 44,100	(\$7,200)	-16.33%
\$ 5,297		\$ 5,297			
\$ -		\$ 1,037			
\$ 45		\$ 90			
\$ 5,342	\$ -	\$ 6,425	\$ -	(\$6,425)	

NET OPERATING INCOME	\$ (24,121)	\$ (143,986)			
NET OTHER INCOME	\$ 386	\$ 63,061	Plan	Variance	%
NET INCOME	(\$23,735)	(\$80,925)	(\$27,987)	(\$52,939)	-189.16%

FOR THE COUNTY BUDGET RESOLUTION DOCUMENT		
	FY 2025	FY 2026
Bond Debt Service Fund Entry on County Resolution Document	\$ 17,278	\$ 15,875
Capital Outlay	\$ -	\$ 44,100
Total Material and Services for County Resolution Document	\$ 138,066	\$ 133,398
AWSE-6 Grant	\$ -	\$ 38,100
TOTAL ADOPTED BUDGET	\$ 155,344	\$ 231,473

For reference only

NOTE: Monthly next income should always match the change in Monthly bank balances!

