

General Fund		Approved	Proposed	Proposed	Approved	Board Adopted
		2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
		June 24 2025	April 7 2026	April 21 2026	May 19 2026	June 25 2026
Available cash on hand		15,670	47,000	47,000	122,600	122,600
Transfer In from Reserve account		60,000	0	0	0	0
Transfer in from SDF		50,000	0	0	0	0
Income						
4010 · Commercial Water Fees						
	4010.1 · Commercial Base Rate	17,718	24,474	24,474	24,474	24,474
	4010.2 · Commercial System Improvement	3,600				
	4010.3 · Commercial Overage Rate	600	600	600	600	600
Total 4010 · Commercial Water Fees		21,918	25,074	25,074	25,074	25,074
4020 · Residential Water Fees						
	4020.1 · SFR-Base Rate	106,860	153,900	153,900	153,900	153,900
	4020.2 · SFR-System Improvement/Meters	36,480				
	4020.3 – Vacation Rental Rate + \$25	22,656	24,576	24,576	24,576	24,576
Total 4020 · Residential Water Fees		165,996	178,476	178,476	178,476	178,476
4040 · Donation			0	0	0	0
4055 · Other Fees						
	4055.1 · New Owner Application Fee	100.00	100.00	100.00	100.00	100.00
	4055.2 · New Service Application Fee	750.00	750.00	750.00	750.00	750.00
	4055.3 · New Service Installation Fee	250.00	250.00	250.00	250.00	250.00
	4055.4 · Bill Tenant Application Fee	30	30	30	30	30
	4055.5 · Resume Service Fee	100	100	100	100	100
	4055-6 - Turn On/Turn Off fee	300	300	300	300	300
	4055.8 30 day late fee	200.00	200.00	200.00	200.00	200.00
	4055-9 60 day late fee	200.00	200.00	200.00	200.00	200.00
	4055-10 Returned Check fees	100.00	100.00	100.00	100.00	100.00
Total 4055 · Other Fees		2,030	2,030	2,030	2,030	2,030
(Subtotal Water Sales & Fees Revenue)		189,944	205,580	205,580	205,580	205,580
Total Income		189,944	205,580	205,580	205,580	205,580
Gross Profit		315,614	252,580	252,580	328,180	328,180

2026-27 all funds

Expense		Approved	Proposed	Proposed	Approved	Board Adopted
		2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
5020 · Professional Fees						
	5020.1 · Accountant/CPA	15,000	15,000	15,000	15,000	15,000
	5020.2 · Accountant/Bookkeeper	0	0	0	0	0
	5020.3 · Government Fees	450	450	450	450	450
	5020.4 · Legal	6,500	6,500	6,500	6,500	6,500
	5020.6 · Grant/Loan application fees	0	0	0	0	0
	5020.7 · Membership Dues	500	500	500	500	500
Total 5020 · Professional Fees		22,450	22,450	22,450	22,450	22,450
5050 · Building Maintenance		2,000	2,000	2,000	2,000	2,000
5100 · Insurance						
	5100.1 · Property and Liability	8,115	9,738	9,738	9,738	9,738
Total 5100 · Insurance		8,115	9,738	9,738	9,738	9,738
5300 · Payroll Expenses						
	5300.2 · Gross Payroll Office Manager	7,200	8,775	8,775	8,775	8,775
	5300.3 · Payroll Taxes	720	877	877	877	877
	5300.4 · Payroll Processing Fees	660	690	690	690	690
	5300.5 · Workers Comp Insurance	660	630	630	630	630
Total 5300 · Payroll Expenses		9,240	10,972	10,972	10,972	10,972
5350 · Per-Diem Board & Employees						
	5350.2 · Office Manager	0	0	0	0	0
Total 5350 · Per-Diem Board & Employees		0	0	0	0	0
5400 · Office Expenses						
	5400.1 · SoftwareSubscriptions	500	500	960	1,830	1,830
	5400.2 · Equipment	750	750	750	750	750
	5400.3 · Office Supplies	500	500	500	500	500
	5400.4 · Postage	300	300	300	300	300
	5400.5 · Printing	300	300	300	300	300
	5400.6 · Website	1,500	1,572	1,572	1,572	1,572
	5400.7 · Safety Deposit Box	55	45	45	45	45
	5400.8 · Bank Service Charges	144	144	144	144	144
Total 5400 · Office Expenses		4,049	4,111	4,571	5,441	5,441

2026-27 all funds

		Approved	Proposed	Proposed	Approved	Board Adopted
		2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
	5500 · Utilities					
	5500.1 · Electricity-Office	840	890	890	890	890
	5500.2 · Electricity-Water Tank	370	420	420	420	420
	5500.3 · Garbage Service	0				
	5500.4 · Telephone & Internet	1,320	1,392	1,392	1,392	1,392
	Total 5500 · Utilities	2,530	2,702	2,702	2,702	2,702
	7000 · Infrastructure Repairs & Maint.					
	7000.1 · Engineering/Consulting	5,000	5,000	5,000	5,000	5,000
	Total 7000 · Infrastructure Repairs & Maint.	5,000	5,000	5,000	5,000	5,000
	7040 · Meter Installation					
	7040.1 · Materials and Supplies					
	7040.2 · shipping					
	7040.3 · Contract Labor-Excavation	30,000	0	0	0	0
	Total 7040 · Meter Installation	30,000	0	0	0	0
	7060 · Water Quality Testing					
	7060.1 · Additional Testing	200	250	250	250	250
	7060.2 · Monthly Water Testing	1,050	1,116	1,116	1,116	1,116
	7060.3 · Routine Testing (annual/bi)	2,900	3,500	3,500	3,500	3,500
	Total 7060 · Water Quality Testing	4,150	4,866	4,866	4,866	4,866
	7070 · System Repairs & Maintenance					
	7070.1 · Contract Labor	72,480	30,000	30,000	30,000	30,000
	7070.2 · Materials & Supplies					
	7070.3 · Shipping					
	7070.5 · Tools or mis. supplies	2,000				
	Total 7070 · System Repairs & Maintenance	74,480	30,000	30,000	30,000	30,000
	9000 Water Operations – NWNW LLC, dba Hiland					
	9000.1 · Basic System Operation	25,500	27,000	27,000	27,000	27,000
	9000.2 · Additional Services	10,000	10,000	10,000	10,000	10,000
	9000.3 · Chlorine & Maintenance	600	6,000	6,000	300	300
	Total 9000	36,100	43,000	43,000	37,300	37,300
	9100 - EPA Survey	1,500	0	0	0	0
	9200 - Bridge Loan Interest			80,000	80,000	80,000

2026-27 all funds

	Approved	Proposed	Proposed	Approved	Board Adopted
	2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
Total Allocated Expenses	199,614	134,839	135,299	210,469	210,469
Contingency limit – 15% of allocated – not in total	29,942	20,226	20,295	31,570	31,570
Transfer from General to Reserve Fund	0				
5010 · Contingencies	110,000			115,000	115,000
Total Expense	309,614	134,839	135,299	325,469	325,469
Total Revenue	315,614	252,580	252,580	328,180	328,180
Unappropriated Ending Fund Balance	6,000	117,741	117,281	2,711	2,711

2026-27 all funds

						Approved	Proposed	Proposed	Approved	Board Adopted
						2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
Other Funds										
Reserve Fund – LGIP										
Available cash on hand						109,890	54,690	54,690	54,690	54,690
Income										
4075.02 · Interest/LGIP Dividend						4,800	4,450	4,450	4,450	4,450
Transfer IN, from other funds						0				
Total Income						114,690	59,140	59,140	59,140	59,140
Expense										
Transferred TO, other fund						60,000	0	0	0	0
8020.01 · Planning and Implementation Expense						0				
8020.02 – Construction Expense										
Total Expense						60,000	0	0	0	0
Total Revenue						114,690	59,140	59,140	59,140	59,140
Unappropriated Ending Fund Balance						54,690	59,140	59,140	59,140	59,140
System Development Fund										
Available cash on hand						95,810	50,310	50,310	50,310	50,310
Income										
4075.04 · Interest						4,500	4,450	4,450	4,450	4,450
4000 · Systems Development Charge										
Total Income						100,310	54,760	54,760	54,760	54,760
Expense										
Transferred TO, other fund						50,000	0	0	0	0
8030.01 · Planning and Implementation Expense						0	0	0	0	0
8030.02 – Construction Expense						0	0	0	0	0
Total Expense						50,000	0	0	0	0
Total Revenue						100,310	54,760	54,760	54,760	54,760
Unappropriated Ending Fund Balance						50,310	54,760	54,760	54,760	54,760

2026-27 all funds

					Approved	Proposed	Proposed	Approved	Board Adopted
					2025-2026	FY 26-27	FY 26-27	FY 26-27	FY 26-27
Lincoln County Grant AWSD-7									
4060-03 Lincoln County Grant Revenue					44,635	44,635	44,635	43,998	43,998
Expense									
8010.01 · Planning and Implementation Expense					44,635	44,635	44,635	43,998	43,998
8010.02 – Construction Expense					0	0			
Transferred TO, other fund					0	0	0	0	0
Total Expense					44,635	44,635	44,635	43,998	43,998
Total Revenue					44,635	44,635	44,635	43,998	43,998
Unappropriated Ending Fund Balance					0	0	0	0	0
Capital Improvement BusOr Loan Fund									
2010-Business Oregon Loan					243,528	1,546,375	1,546,375	2,100,434	2,100,434
Expense									
8040.01 · Planning and Implementation Expense					243,528	184,375	184,375	329,069	329,069
8040.02 – Construction Expense						1,362,000	1,862,000	1,771,365	1,771,365
Total Expense					243,528	1,546,375	2,046,375	2,100,434	2,100,434
Total Revenue					243,528	1,546,375	1,546,375	2,100,434	2,100,434
Unappropriated Ending Fund Balance					0	0	500,000	0	0
FEMA Reimbursable Grant									
4060-01 FEMA Grant Revenue					337,987	1,522,872	1,522,872	2,117,770	2,117,770
8050.01 · Planning and Implementation Expense					337,987	108,035	108,035	337,987	337,987
8050.02 – Construction Expense						1,334,837	1,834,837	1,779,783	1,779,783
Total Expense					337,987	1,442,872	1,942,872	2,117,770	2,117,770
Total Revenue					337,987	1,522,872	1,522,872	2,117,770	2,117,770
Unappropriated Ending Fund Balance					0	-80,000	420,000	0	0