

ORWD BUDGET Worksheet

Fiscal Year 2026-2027

	Approved 2025-2026 June 24 2025	Proposed FY 2026- 2027 April 7 2026	Proposed FY 2026- 2027 April 21 2026	Approved FY 2026- 2027	Board Adopted FY 2026-2027 June 25 2026
General Fund Income					
Available cash on hand general checking	15,670	47,000	47,000	-	-
Transfer In from Reserve account	60,000	60,000	60,000	-	-
Transfer in from SDF	50,000	50,000	50,000	-	-
Income 4010 · Commercial Water Fees	-	-	-	-	-
4010.1 · Commercial Base Rate	17,718	24,474	24,474	-	-
4010.2 · Commercial System Improvement	3,600	-	-	-	-
4010.3 · Commercial Overage Rate	600	600	600	-	-
Total 4010 · Commercial Water Fees	21,918	25,074	25,074	-	-
Income 4020 · Residential Water Fees	-	-	-	-	-
4020.1 · SFR-Base Rate	106,860	153,900	153,900	-	-
4020.2 · SFR-System Improvement/Meters	36,480	0	0	0	0
4020.3 – Vacation Rental Rate + \$25	22,656	24,576	24,576	-	-
Total 4020 · Residential Water Fees	165,996	178,476	178,476	-	-
4040 · Donation	0	0	0	0	0
4055 · Other Fees	-	-	-	-	-
4055.1 · New Owner Application Fee	100.00	100.00	100.00	-	-
4055.2 · New Service Application Fee	750.00	750.00	750.00	-	-
4055.3 · New Service Installation Fee	250.00	250.00	250.00	-	-
4055.4 · Bill Tenant Application Fee	30	30	30	-	-
4055.5 · Resume Service Fee	100	100	100	-	-
4055-6 · Turn On/Turn Off fee	300	300	300	-	-
4055.8 · 30 day late fee	200.00	200.00	200.00	-	-
4055-9 · 60 day late fee	200.00	200.00	200.00	-	-
4055-10 · Returned Check fees	100.00	100.00	100.00	-	-
Total 4055 · Other Fees	2,030	2,030	2,030	-	-
(Subtotal Water Sales & Fees Revenue)	189,944	205,580	205,580	-	-
Total Income	189,944	205,580	205,580	-	-
Gross Profit	315,614	362,580	362,580	-	-

General Fund Expense	Approved 2025-2026 June 24 2025	Proposed FY 2026- 2027 April 7 2026	Proposed FY 2026- FY 2026- 2027 April 21 2026	Approved FY 2026- 2027	Board Adopted FY 2026-2027 June 25 2026
5020 · Professional Fees	-	-	-	-	-
5020.1 · Accountant/CPA	15,000	15,000	15,000	-	-
5020.2 · Accountant/Bookkeeper	0	0	0	-	-
5020.3 · Government Fees	450	450	450	-	-
5020.4 · Legal	6,500	6,500	6,500	-	-
5020.6 · Grant/Loan application fees	0	0	0	-	-
5020.7 · Membership Dues	500	500	500	-	-
Total 5020 · Professional Fees	22,450	22,450	22,450	-	-
5050 · Building Maintenance	2,000	2,000	2,000	-	-
5100 · Insurance	-	-	-	-	-
5100.1 · Property and Liability	8,115	9,738	9,738	-	-
Total 5100 · Insurance	8,115	9,738	9,738	-	-
5300 · Payroll Expenses	-	-	-	-	-
5300.2 · Gross Payroll Office Manager	7,200	8,775	8,775	-	-
5300.3 · Payroll Taxes	720	877	877	-	-
5300.4 · Payroll Processing Fees	660	690	690	-	-
5300.5 · Workers Comp Insurance	660	630	630	-	-
Total 5300 · Payroll Expenses	9,240	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 · Software Subscriptions	500	500	960	-	-
5400.2 · Equipment	750	750	750	-	-
5400.3 · Office Supplies	500	500	500	-	-
5400.4 · Postage	300	300	300	-	-
5400.5 · Printing	300	300	300	-	-
5400.6 · Website	1,500	1,572	1,572	-	-
5400.7 · Safety Deposit Box	55	45	45	-	-
5400.8 · Bank Service Charges	144	144	144	-	-
Total 5400 · Office Expenses	4,049	4,111	4,571	-	-
5500 · Utilities	-	-	-	-	-
5500.1 · Electricity-Office	840	890	890	-	-
5500.2 · Electricity-Water Tank	370	420	420	-	-
5500.3 · Garbage Service	0	0	0	-	-
5500.4 · Telephone & Internet	1,320	1,392	1,392	-	-
Total 5500 · Utilities	2,530	2,702	2,702	-	-
7000 · Infrastructure Repairs & Maint.	-	-	-	-	-
7000.1 · Engineering/Consulting	5,000	5,000	5,000	-	-
Total 7000 · Infrastructure Repairs & Maint.	5,000	5,000	5,000	-	-
7040 · Meter Installation	-	-	-	-	-
7040.1 · Materials and Supplies	0	0	0	0	0
7040.2 · shipping	0	0	0	0	0

7040.3 · Contract Labor	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	-	-
7060.2 · Monthly Water Testing	1,050	1,116	1,116	-	-
7060.3 · Routine Testing (annual/bi)	2,900	3,500	3,500	-	-
Total 7060 · Water Quality Testing	4,150	4,866	4,866	-	-
7070 · System Repairs & Maintenance	-	-	-	-	-
7070.1 · Contract Labor	72,480	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	-	-
9000 Water Operations – NWNW LLC, dba Hiland	-	-	-	-	-
9000.1 · Basic System Operation	25,500	27,000	27,000	-	-
9000.2 · Additional Services	10,000	10,000	10,000	-	-
9000.3 · Chlorine & Maintenance	600	6,000	6,000	-	-
Total 9000	36,100	43,000	43,000	-	-
9100 - EPA Survey	1,500	-	-	-	-
Total Allocated Expenses	199,614	134,839	135,299	-	-
Contingency limit – 15% of allocated – not in total	29,942	20,226	20,295	-	-
Transfer from General to Reserve Fund	0	-	-	-	-
5010 · Contingencies	110,000	-	-	-	-
Total Expense	309,614	134,839	135,299	-	-
Total Revenue	315,614	362,580	362,580	-	-
Unappropriated Ending Fund Balance	6,000	227,741	227,281	-	-

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Reserve Fund – LGIP					
Available cash on hand	109,890	54,690	54,690	-	-
Income	-	-	-	-	-
4075.02 · Interest/LGIP Dividend	4,800	4,450	4,450	-	-
Transfer IN, from other funds	46,450	-	-	-	-
Total Income	161,140	59,140	59,140	-	-
Expense	-	-	-	-	-
Transferred TO, other fund	46,450	0	0	0	0
8020.01 · Planning/Implementation	-	-	-	-	-
8020.02 – Construction	-	-	-	-	-
Total Expense	46,450	-	-	-	-
Total Revenue	161,140	59,140	59,140	-	-
Unappropriated Ending Fund Balance	114,690	59,140	59,140	-	-

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System Development Fund					
Available cash on hand	95,810	50,310	50,310	-	-
Income	-	-	-	-	-
4075.04 · Interest	4,500	4,450	4,450	-	-
4000 · Systems Development Charge	-	-	-	-	-
Total Income	100,310	54,760	54,760	-	-
Expense	-	-	-	-	-
8030.01 · Planning/Implementation	-	-	-	-	-
8030.02 – Construction	-	-	-	-	-
Total Expense	0	0	0	-	-
Total Revenue	100,310	54,760	54,760	-	-
Unappropriated Ending Fund Balance	100,310	54,760	54,760	-	-

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Lincoln County Grant AWSO-7					
Available cash on hand	44,635	44,635	44,635	-	-
Income	-	-	-	-	-
Transfer IN, from other funds	0	0	0	-	-
Total Income	44,635	44,635	44,635	-	-
Expense	-	-	-	-	-
8010.01 · Planning/Implementation	44,635	44,635	44,635	-	-
8010.02 – Construction	0	0	0	-	-
Transferred TO, other fund	0	0	0	-	-
Total Expense	44,635	44,635	44,635	-	-
Total Revenue	44,635	44,635	44,635		-
Unappropriated Ending Fund Balance	0	0	0	-	-

Capital Improvement FEMA Fund	Approved 2025-2026 June 24 2025	Proposed FY 2026- 2027 April 7 2026	Proposed FY 2026- 2027 April 21 2026	Approved FY 2026- 2027	Board Adopted FY 2026-2027 June 25 2026
Available cash on hand	-	-	-	-	-
Income	243,528	1,546,375	2,046,375	-	-
Expense	-	-	-	-	-
Transferred To, other fund	-	-	-	-	-
8040.01 · Planning and Implementation Expense	243,528	184,375	184,375	-	-
8040.02 – Construction Expense	0	1,362,000	1,862,000	-	-
Total Expense	243,528	1,546,375	2,046,375	-	-
Total Revenue	243,528	1,546,375	2,046,375	-	-
Unappropriated Ending Fund Balance	0	0	0	0	0

Capital Improvement BusOr Loan Fund	Approved 2025-2026 June 24 2025	Proposed FY 2026- 2027 April 7 2026	Proposed FY 2026- 2027 April 21 2026	Approved FY 2026- 2027	Board Adopted FY 2026-2027 June 25 2026
Available cash on hand	-	-	-	-	-
Income	337,987	1,522,872	2,022,872		
Expense	-	-	-	-	-
8050.01 · Planning and Implementation Expense	337,987	108,035	108,035	-	-
8050.02 – Construction Expense	0	1,334,837	1,834,837	-	-
8050.03 · Interest expense RCAC Bridge Loan	-	80,000	80,000	-	-
Total Expense	337,987	1,522,872	2,022,872	-	-
Total Revenue	337,987	1,522,872	2,022,872	-	-
Unappropriated Ending Fund Balance	0	0	0	0	0