

BUDGET 2027 HIGH LEVEL OVERVIEW

		FISCAL YEAR 2026	FISCAL YEAR 2027		
OPERATIONS		ACTUAL	BUDGET	ACTUAL to DATE	Variance from Plan
	TOTAL OPERATING INCOME	\$ 124,716	\$ 140,332	\$ 17,453	\$ (5,936)
	PROPERTY TAX INCOME	\$ 15,464	\$ 71,128	\$ 822	\$ 671
	TOTAL INCOME	\$ 192,456	\$ 211,459	\$ 18,275	\$ (5,264)
	TOTAL PLANT EXPENSE	\$ 144,382	\$ 101,180	\$ 15,506	\$ 1,357
	TOTAL OFFICE EXPENSE	\$ 10,541	\$ 11,171	\$ 581	\$ 2,545
	TOTAL INSURANCE	\$ 11,519	\$ 13,095	\$ 950	\$ (950)
	TOTAL ACCOUNTING	\$ 12,373	\$ 13,000	\$ 1,733	\$ 18
	TOTAL BANK CHARGES	\$ 882	\$ 1,000	\$ 149	\$ 17
	CONTINGENCY	\$ -	\$ 19,736		
	TOTAL EXPENSES	\$ 179,697	\$ 159,182	\$ 18,919	\$ 2,987
DEBT	USDA BOND LOAN - Principal	\$ 19,490	\$ 20,221	\$ -	
	USDA SUPPLEMENTAL LOAN - Principal	\$ 8,456	\$ 8,773	\$ -	
	TOTAL USDA LOAN INTEREST	\$ 24,331	\$ 23,283	\$ -	
	TOTAL DEBT EXPENSE	\$ 52,277	\$ 52,277		
NET INCOME less CAPITAL OUTLAY		\$ (39,517)	\$ -	\$ (644)	

CAPITAL	RE-ROOF WATER PLANT BUILDING	\$ 33,950	
	RE-ROOF OFFICE BUILDING	\$ 17,350	
	TOTAL CAPITAL EXPENSE	\$ 51,300	\$ -

BBWD BANK ACCOUNTS	7/1/2026	8/31/2026
USDA LOAN RESERVES	\$ 16,264	\$ 16,286
SYSTEM DEVELOPMENT RESERVES	\$ 66,250	\$ 66,363
OPERATING RESERVES	\$ 174,080	\$ 175,198
CHECKING ACCOUNT	\$ 26,808	\$ 16,051
BANK TOTALS	\$ 283,402	\$ 273,898

Bond Reserve Account xxx2229

SDC Account xxx4499

Reserve Account xxx6428 + Bond Account xxx
Account xxx6019

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2027

BBWD Budget for FY27 (July 1, 2026 to June 30, 2027)

FY 2027

		FY 2026	BUDGET
ACCT #	INCOME		
	INCOME from OPERATIONS		
1-0401	Water Sales	\$ 122,130	\$ 133,233
1-0402	Water Sales Late Fees	\$ 130	\$ 300
1-0403	Transfer of Service	\$ -	\$ 100
1-0404	Service Disconnects	\$ -	\$ 100
1-0405	Hookups	\$ -	\$ 600
1-0406	SDC Account Allocation	\$ -	\$ -
1-0410	INTEREST INCOME		\$ 2,874
	1731025 AWSE-6 Grant Account	\$ 258	\$ 50
	1912229 Bond Reserve Account	\$ 165	\$ 180
	1904499 SDC	\$ 672	\$ 733
	2906428 District Fund Reserves	\$ 413	\$ 50
	2907053 Bond Account	\$ 1,711	\$ 1,711
	1706019 General Account	\$ 242	\$ 150
	OTHER INCOME and ADJUSTMENTS		
5010	Credit Card Fees	\$ 158	\$ 250
5009	Returned check charges	\$ -	\$ -
Unapplied	Unapplied cash income	\$ -	\$ -
1-0112	Accounts Receivable	\$ 1,219	\$ -
1499	Undeposited Funds	\$ -	\$ -
4999	Uncategorized Income	\$ 54	\$ -
	TOTAL OPERATING INCOME	\$ 124,716	\$ 140,332
	OTHER INCOME SOURCES & DEBT SERVICING		
1-0450	Property Tax Income from Bond + Permanent Tax Rate	\$ 67,741	\$ 71,128
1-0306	Loan 91-07 Principal Debt Servicing	\$ (19,490)	\$ (20,221)
1-0305	Loan 91-09 Principal Debt Servicing	\$ (8,456)	\$ (8,773)
1-0788	Loans 91-07 & 91-09 Interest Payments	\$ (24,331)	\$ (23,283)
	Forgiven Grants		
	TOTAL OTHER INCOME	\$ 15,464	\$ 18,851
	TOTAL INCOME	\$ 140,179	\$ 159,182
	OPERATING EXPENSES		
	WATER PLANT & DISTRIBUTION EXPENSE		
0700.1	Water Plant Maintenance & Repairs	\$ 26,446	\$ 4,500
0700.4	Tank Maintenance and Repairs	\$ 17,915	\$ 2,500
0700.6	Dock Repair	\$ 2,427	
0700.11	Customer/Distribution Maintenance & Repairs	\$ 19,359	\$ 5,500
1-0763	Electricity (Plant)	\$ 4,485	\$ 5,138
1-0764	Propane (Plant)	\$ -	\$ 250
0700.20	Tools/Equipment	\$ 6,427	\$ 2,500
new	The Automation Group Support	\$ -	\$ 5,000
1-0762B	Telephone & Internet	\$ -	\$ 1,500
1-0796	Chemicals	\$ 411	\$ 493
1-0797	Testing	\$ 3,599	\$ 4,319
1-0701	NW Natural Water Services Operational Costs	\$ 63,313	\$ 69,480
	TOTAL WATER PLANT AND DISTRIBUTION EXPENSE	\$ 144,382	\$ 101,180
	OFFICE EXPENSE		
new	District Office Maintenance & Repairs	\$ 1,461	\$ 1,000
1-0706	Licenses & Fees	\$ 574	\$ 750
1-0761	Electricity (office)	\$ 759	\$ 800
1-0762A	Telephone	\$ 4,049	\$ 4,638
1-0766	TCB Answering Service	\$ -	\$ -
1-0765	Garbage & Recycling Service	\$ 274	\$ 360
1-0707	Membership Fees	\$ 920	\$ 1,000

Month Ending		Month Num = 8				
8/31/2026		Year to Date				
Actual	Plan	Actual	Plan	Variance	%	
\$ 9,927		\$ 20,191				
\$ -		\$ 28				
\$ -		\$ 50				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ 240		\$ 485				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ 14		\$ 28				
\$ -		\$ -				
\$ -		\$ (2,520)				
\$ 883		\$ 883				
\$ -		\$ -				
\$ 74		\$ 74				
\$ 9,371	\$ 11,694	\$ 17,453	\$ 23,389	(\$5,936)	-25.38%	
These rows are subtracted from the totals						
\$ 369		\$ 822				
\$ -		\$ -				
\$ -		\$ -				
\$ -		\$ -				
\$ 369	\$ 93	\$ 822	\$ 151	\$671	445.69%	
\$ 9,740	\$ 11,787	\$ 18,275	\$ 23,539	\$ (5,264)	-22.36%	

These rows are subtracted from the totals

TRUE

2027

BBWD Budget for FY27 (July 1, 2026 to June 30, 2027)

FY 2027

		FY 2026	BUDGET
1-0709	USPS	\$ 673	\$ 808
1-0711	Office Supplies	\$ 47	\$ 100
1-0712	Office Equipment	\$ -	\$ -
1-0714	District Events	\$ 224	
1-0716	Streamline (web page)	\$ 1,560	\$ 1,716
	TOTAL OFFICE EXPENSE	\$ 10,541	\$ 11,171
	INSURANCE		
1-0752	Property & Liability	\$ 11,519	\$ 12,095
1-0753	Bonding (Pres / Treas / Clerk)	\$ -	\$ 1,000
	TOTAL INSURANCE	\$ 11,519	\$ 13,095
	ACCOUNTING		
1-0772	Grimstad (Audit)	\$ 2,000	\$ 2,500
1-0773	Accounting	\$ 10,373	\$ 10,500
	TOTAL ACCOUNTING	\$ 12,373	\$ 13,000
	BANK CHARGES		
1-0786	NSF/ACH Returned Check	\$ 74	\$ 100
1-0787	Other Charges	\$ 88	\$ 100
1-0789	Bank ACH Fees	\$ 200	\$ 200
1-0790	Credit Card Fees	\$ 521	\$ 600
QuickBooks	QuickBooks Fees		\$ -
	TOTAL BANK CHARGES	\$ 882	\$ 1,000
	TOTAL BUDGETED EXPENSES	\$ 179,697	\$ 139,446
	Contingency		\$ 19,736
	TOTAL EXPENSE	\$ 179,697	\$ 159,182
	OPERATING PROFIT / (LOSS)	\$ (39,517)	\$ -
	SPECIAL SPENDING		
	MASTER PLAN DEVELOPMENT - Contingent on \$50K SIPP Award		
	Reservoir and Treatment Plant Investigation		\$ 4,351
	Distribution System Investigation		\$ 22,916
	Engineering		Covered by SIPP
	TOTAL FY27 MASTER PLAN DEVELOPMENT SPENDING		\$ 27,267
	CAPITAL IMPROVEMENTS		
1-8001	Water Plant Maint/Improvement (Capital)	\$ 33,950	\$ -
	Distribution Line Improvements (Capital)	\$ -	\$ -
1-8002	District Office maint/Improvement (Capital)	\$ 17,350	\$ -
	TOTAL CAPITAL IMPROVEMENTS	\$ 51,300	\$ -
	AWSE-6 GRANT		
1-0601A	Opportunity Analysis and Engineering Report	\$ 21,193	\$ 14,000
1-0601B	System Flushing & Distribution Line Evaluation	\$ 2,232	\$ 3,460
1-0601C	Accounting Services	\$ 225	\$ 3,000
END	AWSE-6 GRANT TOTAL	\$ 23,650	\$ 20,460

Month Ending

Month Num = 8

	8/31/2026	Year to Date				
	Actual	Plan	Actual	Plan	Variance	%
10% est	\$ -		\$ 78			
	\$ -		\$ -			
	\$ -		\$ -			
10% est	\$ -		\$ -			
	\$ 146	\$ 705	\$ 581	\$ 3,125	\$ 2,545	81.42%
5% est	\$ -		\$ -			
	\$ 950		\$ 950			
	\$ 950	\$ -	\$ 950	\$ -	\$ (950)	
est	\$ -		\$ -			
est	\$ -		\$ 1,733			
	\$ -	\$ 875	\$ 1,733	\$ 1,750	\$ 18	1.00%
est	\$ -		\$ -			
est	\$ 5		\$ 30			
est	\$ 25		\$ 25			
est	\$ 3		\$ 8			
	\$ 34		\$ 86			
	\$ 66	\$ 83	\$ 149	\$ 167	\$ 17	10.44%
	\$ 8,756	\$ 10,095	\$ 18,919	\$ 21,905	\$ 2,987	13.63%
	\$ 984		\$ (644)			
	\$ -		\$ -			
	\$ -		\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ 0	
	\$ 186		\$ 4,012			
	\$ 451		\$ 451			
	\$ -		\$ 90			
	\$ 637	\$ -	\$ 4,552	\$ -	\$ (4,552)	

if awarded, the budget resolution will be updated

AWSE-6 Grant

Starting Balance

\$ 38,100.00

Account #	Activity	<u>Proposed Usage</u>	Hours	Rate	Starting	Balance
1-0601A	A	Secondary Water Supply Line to Reservoir Preliminary Engineering Proposal Funding Opportunity Identification	na	na	\$ 25,000.00	\$ (152.37)
1-0601A	A	Distribution Line Improvements - Consulting Work	na	na	\$ 5,000.00	\$ 2,582.00
1-0601B	B	System Flushing / Distribution Line Evaluation Flushing Activity Fire Hydrant Functionality / Assessment Critical repairs uncovered during flushing Shutoff / Blow Off Assessment	na	na	\$ 4,500.00	\$ 3,012.12
1-0601C	C	Project Accounting Services	80	\$ 45.00	\$ 3,600.00	\$ 3,285.00
TOTAL					\$ 38,100.00	\$ 8,726.75