

BBWD PROPOSED Budget for FY25-26 (July 2025 to June 2026)															
	Approved Budget FY24-25 OPERATING (GENERAL & DISTRICT) ACCOUNTS Jul 24-Jun 25	Supplemental Budget FY24-25 OPERATING (GENERAL & DISTRICT) ACCOUNTS Jul 24-Jun 25	Budget Actuals FY24-25 OPERATING (GENERAL & DISTRICT) ACCOUNTS Jul 24-Jun 25	PROPOSED FY25-26 OPERATING (GENERAL & DISTRICT) ACCOUNTS Jul 25-Jun 26	Approved Budget FY24-25 BOND RESTRICTED & UNRESTRICTED ACCOUNTS Jul 24-Jun 25	Supplemental Budget FY24-25 BOND RESTRICTED & UNRESTRICTED ACCOUNTS Jul 24-Jun 25	Budget Actuals FY24-25 BOND RESTRICTED & UNRESTRICTED ACCOUNTS Jul 24-Jun 25	PROPOSED FY25-26 BOND RESTRICTED & UNRESTRICTED ACCOUNTS Jul 25-Jun 26	PROPOSED FY25-26 AWSE-6 Grant Account (\$38,100)	Approved Budget FY24-25 SDC ACCOUNT	Supplemental Budget FY24-25 SDC ACCOUNT	Budget Actuals FY24-25 SDC ACCOUNT	PROPOSED FY25-26 SDC ACCOUNT		
1 BEGINNING FUND BALANCE	\$ 50,929	\$ 50,929	\$ 50,929	\$ 67,021	\$ 172,249	\$ 172,249	\$ 172,249	\$ 162,612	\$ 38,100	\$ 64,874	\$ 64,874	\$ 64,874	\$ 64,923		Notes about how Proposed Budget was calculated
2 INCOME															
3 Water Sales	\$ 122,705	\$ 122,705	\$ 123,474	\$ 123,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
4 Water Sales Late Fees	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 Year end basis
5 Transfer of Service	\$ 200	\$ 200	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
6 Service Disconnects	\$ 200	\$ 200	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
7 Hookups	\$ 1,200	\$ 1,200	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
8 Interest OSB SDC	\$ 160	\$ 160	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ -	\$ -	\$ 49	105	using median between FY25 budget and FY25 year end projection
9 Interest OCB District Fund	\$ 385	\$ 385	\$ 802	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
10 Interest OCB General Fund	\$ 24	\$ 24	\$ 3,200	\$ 1,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		using median between FY25 budget and FY25 year end projection
11 Credit Card Fees	\$ 120	\$ 120	\$ 240	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 Year end basis
12 Unexpended Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13 Returned check charges	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
14 Operating Revenue from Tax Levy	\$ 18,000	\$ 16,000	\$ 9,500	\$ -	\$ 63,547	\$ 63,547	\$ 57,640	\$ 58,245	\$ -	\$ -	\$ -	\$ -	\$ -		Estimated from FY25
15 Transfer from Bond Account	\$ -	\$ 15,000	\$ 15,000	\$ 50,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16 Other	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17 TOTAL INCOME (REVENUE)	\$ 180,294	\$ 156,294	\$ 152,741	\$ 177,498	\$ 63,547	\$ 63,547	\$ 57,640	\$ 58,245	\$ -	\$ 160	\$ -	\$ 49	\$ 105		
18															
19 PLANT EXPENSE															
20 Plant Contractor Hilland-NW Natural Water	\$ 59,400	\$ 59,400	\$ 61,800	\$ 59,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 cost basis
21 Maintenance/Repair/Improvement (roofs, other)	\$ 49,500	\$ 32,000	\$ 32,000	\$ 59,100	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -		General Operating: ARPA: Can pay for \$4,500 of repair costs (not roof, piping infrastructure) Roof Community Building: \$21,150 Roof Water Treatment Plant: \$23,950 Plus \$15,000 in additional expense for unanticipated repairs
Maintenance: Monthly (groundskeep, facilities & hydrant checks, etc)	\$ -	\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$450 per month average? If we do this, is this with a 1099 contractor? hourly wage?
22 TOTAL PLANT EXPENSE	\$ 108,900	\$ 91,400	\$ 93,800	\$ 123,900	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -		
23															
24															
25 OFFICE EXPENSE															
26 Licenses & Fees	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		2% from FY25
27 Membership Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		2% from FY25
28 USPS	\$ 650	\$ 650	\$ 650	\$ 663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		2% from FY25
29 Office Supplies	\$ 450	\$ 450	\$ 450	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		2% from FY25
30 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		no major equipment
31 Streamline (web page)	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		2% from FY25
32 TOTAL OFFICE EXPENSE	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33															
34 INSURANCE															
35 Property & Liability	\$ 9,000	\$ 9,000	\$ 10,031	\$ 10,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 basis plus 4% increase, note we are waiting on quotes for the increased coverage
36 Bonding	\$ 600	\$ 600	\$ 600	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		increase pending forecast of increased bond insurance coverage
37 TOTAL INSURANCE	\$ 9,600	\$ 9,600	\$ 10,631	\$ 11,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38															
39 UTILITIES															
40 Electric (office)	\$ 1,100	\$ 1,100	\$ 1,489	\$ 1,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 basis plus 4% increase
41 Telephone	\$ 3,750	\$ 3,750	\$ 3,702	\$ 3,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 basis plus 4% increase
42 Electric (Plant)	\$ 6,600	\$ 6,600	\$ 3,624	\$ 3,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 basis plus 4% increase
43 Propane	\$ 500	\$ 500	\$ 244	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25 basis plus 4% increase
44 Garbage & Recycling Service	\$ -	\$ -	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
45 TOTAL UTILITIES	\$ 11,950	\$ 11,950	\$ 9,059	\$ 9,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
46															
47 ACCOUNTING															
48 Grimstad (Audit)	\$ 8,500	\$ 2,500	\$ 2,192	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		anticipating reduced audit in this year
49 Accounting	\$ 15,044	\$ 15,044	\$ 10,373	\$ 14,044	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -		FY25. This ensures sufficient funds.
50 TOTAL ACCOUNTING	\$ 23,544	\$ 17,544	\$ 12,565	\$ 19,044	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -		
51															
52 BANK CHARGES															
53 Bank ACH Fees	\$ 300	\$ 300	\$ 400	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
54 Credit Card Fees	\$ 475	\$ 475	\$ 633	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Using FY25 year end as better predictor of costs.
55 Other Charges (NSF ACH) <small>see category 0224</small>	\$ 200	\$ 200	\$ 267	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
56 Bond Debt Service: Interest Payments	\$ -	\$ -	\$ -	\$ -	\$ 28,144	\$ 25,408	\$ 25,408	\$ 24,331	\$ -	\$ -	\$ -	\$ -	\$ -		from amortization schedules 11/01/2025 payments
57 TOTAL BANK CHARGES	\$ 975	\$ 975	\$ 1,300	\$ 1,125	\$ 28,144	\$ 25,408	\$ 25,408	\$ 24,331	\$ -	\$ -	\$ -	\$ -	\$ -		
58															
59 CHEMICALS & TESTING															
60 Chemicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25. This ensures sufficient funds.
61 Testing	\$ 6,000	\$ 3,000	\$ 3,291	\$ 3,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25. This ensures sufficient funds.
62 TOTAL CHEMICALS & TESTING	\$ 7,000	\$ 4,000	\$ 4,291	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
63															
64 OTHER EXPENSES															
65 Property Tax Expense	\$ 25	\$ 25	\$ 4	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		FY25. This ensures sufficient funds.
66 Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -		
67 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 50,853	\$ -	\$ -	\$ -	\$ -		
68 Debt Service Principal	\$ -	\$ -	\$ -	\$ -	\$ 24,133	\$ 26,869	\$ 26,869	\$ 27,946	\$ -	\$ -	\$ -	\$ -	\$ -		
69 TOTAL OTHER EXPENSES	\$ 25	\$ 25	\$ 4	\$ 25	\$ 24,133	\$ 41,869	\$ 41,869	\$ 78,799	\$ 30,000	\$ -	\$ -	\$ -	\$ -		

70	TOTAL EXPENSE	\$ 166,994	\$ 140,494	\$ 136,649	\$ 177,498	\$ 52,277	\$ 67,277	\$ 67,277	\$ 103,130	\$ 38,100	\$ -	\$ -	\$ -	\$ -	
71															
72	Net Income	\$ 13,299	\$ 15,799	\$ 16,092	\$ (0)	\$ 11,270	\$ (3,730)	\$ (9,637)	\$ (44,885)	\$ (38,100)	\$ 160	\$ -	\$ 49	\$ 105	
73	ENDING FUND BALANCE	\$ 64,228	\$ 66,728	\$ 67,021	\$ 67,020	\$ 183,519	\$ 168,519	\$ 162,612	\$ 117,727	\$ -	\$ 65,034	\$ 64,874	\$ 64,923	\$ 65,028	
74															
75															
76	Debt Service														
77															
78	Debt Service Principal & Interest, Loan 91-07	(Note: General obligation Bond - fixed levy of \$36,459)						FY 24-25 DEBT SERVICE:	FY 25-26 DEBT SERVICE:						
79	Debt Service Principal & Interest, Loan 91-09	(Note: Revenue Bond - levy of 0.8626/51,000 assessed value)						\$ 36,459	\$ 36,459						
80	TOTAL DEBT SERVICE							TOTAL DEBT SERVICE	\$ 52,277	\$ 52,277	Note: This is the principal and interest due, not the revenue brought in through the levys				
81															
82	OTHER ACCOUNTS: See linked summary doc for more information and current balances														
83	System Development Fund: Restricted for specific purposes.														
84	District Fund: Unrestricted and used minimally. Savings for unexpected operating and maintenance needs.														
85	Bond Account 1: Property tax deposits and Bond Debt payments (Principal + Interest).														
86	Bond Account 2: Restricted cash reserves for Bond repayment. Minimal required balance \$15,818.														