

WATER OPERATING GENERAL FUND

Marcola Water District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	39,223	75,036	65,000	2. Net working capital* (accrual basis)	68,000			2
3			500	3. Previously levied taxes estimated to be received	614			3
4	2,077	3,997	3,200	4. Interest	3,000			4
5				5. <b>OTHER RESOURCES</b>				5
6	147,164	157,403	163,500	6 Water Sales	180,000			6
7	2,700	1,428	-	7 Service Connection Charges	-			7
8	321		-	8 Misc Income	-			8
9	5,693	-	-	9 DRC's	-			9
10	1,885	-	2,500	10 Account Processing Fees	2,500			10
11			-	11. SIPP Grant for SDC/Rate Study				11
12	-		65,000	12 BIL-EC Grant for PFAS Feasibility Study	0			12
13			-	13 Transfer IN from Replacement Reserve Fund				13
14		27,260	20,000	14 PFAS Manufacturer Settlements	0			14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	199,063	265,124	319,700	29. Total resources, except taxes to be levied	254,114	0	0	29
30			15,300	30. Taxes estimated to be received	15,886			30
31	14,603	15,382		31. Taxes collected in year levied				31
32	213,666	280,506	335,000	32. <b>TOTAL RESOURCES</b>	270,000	0	0	32

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
1				PERSONNEL SERVICES (see Page 3)				1
2	46,099	52,449	60,000	1 Personnel Services	51,000			2
3				2				3
4				3				4
5				4				5
6				5				6
7				6				7
8	<b>46,099</b>	<b>52,449</b>	<b>60,000</b>	<b>7 TOTAL PERSONNEL SERVICES</b>	<b>51,000</b>	-	-	8
9			<b>0.95</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	9
10				MATERIALS AND SERVICES (see Page 4)				10
11	86,377	91,145	178,900	8 Materials & Services, Contractual	145,400			11
12				9				12
13	14,546	12,546	14,600	10 Debt Service (Co-Bank Loan Pmt)	14,600			13
14				11				14
15				12				15
16				13				16
17	<b>100,923</b>	<b>103,691</b>	<b>193,500</b>	<b>14 TOTAL MATERIALS AND SERVICES</b>	<b>160,000</b>	-	-	17
18				CAPITAL OUTLAY (see Page 5)				18
19	21,963	6,523	21,000	15 Capital Outlay	32,000			19
20				16				20
21				17				21
22				18				22
23				19				23
24				20				24
25	<b>21,963</b>	<b>6,523</b>	<b>21,000</b>	<b>21 TOTAL CAPITAL OUTLAY</b>	<b>32,000</b>	-	-	25
26				TRANSFERRED TO OTHER FUNDS				26
27				22 Loan Reserve Fund	-	-	-	27
28	6,500	5,000	25,000	23 Replacement Reserve Fund	17,000			28
29				24				29
30	<b>6,500</b>	<b>5,000</b>	<b>25,000</b>	<b>25 TOTAL TRANSFERS</b>	<b>17,000</b>	-	-	30
31			35,000	<b>26 OPERATING CONTINGENCY</b>	10,000			31
32	38,471	112,843		27 Ending balance (prior years)	-	-	-	32
33			500	<b>28 UNAPPROPRIATED ENDING FUND BALANCE</b>				33
<b>34</b>	<b>213,956</b>	<b>280,506</b>	<b>335,000</b>	<b>29 TOTAL REQUIREMENTS</b>	<b>270,000</b>	-	-	<b>34</b>

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: <b>PERSONNEL SERVICES</b>	Number of Employ- ees	Range*	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25								
1	42,642	48,433	46,862	1 District Operators (Alex, Mike, Laryn, 32 hrs/wk, 3.3% COLA)	0.8		41,600			1
2	3,262	3,003	3,515	2 Social Security / Medicare Expense			3,500			2
3	195	1,013	330	3 Workers Compensation Expense / Paid Leave Oregon			350			3
4	-	-	0	4 Unemployment Expense						4
5	-	-	4,800	5 Second District Operator, overlapping 6 weeks for training						5
6			4,493	6 Personnel Contingency			5,550			6
7				7						7
8				8						8
9				9						9
10				10						10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	46,099	52,449	60,000	31 TOTAL EXPENDITURES			51,000	0	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	46,099	52,449	60,000	33 TOTAL			51,000	0	0	33

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: MATERIALS AND SERVICES	Number of Employ- ees	Range*	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25								
1	9,121	9,766	12,000	1 Power Expense			12,000			1
2	16,826	14,393	25,000	2 District Maintenance			30,300			2
3	7,936	9,920	9,000	3 General Office Expense			10,000			3
4	318	313	600	4 Budget and Election Expense			600			4
5	7,985	11,678	10,500	5 Purification & Sampling Expense			14,000			5
6			1,000	6 Lane County Expenses			1,000			6
7	1,537	1,638	1,800	7 Street Light Expense			2,000			7
8	508	2	1,200	8 Bad Debt Expense			500			8
9	505	425	600	9 Dues, Education and Memberships			1,000			9
10	0	1,000	1,200	10 Storm Drainage Maintenance			1,500			10
11	839	302	1,800	11 Telephone & Telemetry (incl. SCADA subscription)			1,800			11
12	140		1,200	12 Operator Supplies & Small Tools			1,200			12
13	6,673	6,687	7,500	13 Operator Mileage Reimbursements (or Truck Payments)			4,000			13
14				14						14
15				15						15
16	1,283	399	1,500	16 Legal Expense			1,500			16
17	7,715	172	8,000	17 Audit and Accounting			8,000			17
18	5,002	6,406	8,000	18 Insurance Expense			9,000			18
19	6,557	5,692	8,000	19 Billing and Bookkeeping			9,000			19
20		7,857	65,000	20 Engineering Consultants			20,000			20
21	13,433	12,495	15,000	21 Supervision and Administration			18,000			21
22			0	22			0			22
23				23						23
24				24						24
25				25 DEBT SERVICE						25
26	14,546	14,546	14,600	26 CoBank Loan Payment			14,600			26
27				27						27
28				28						28
29				29						29
30				30						30
31	100,923	103,691	193,500	31 TOTAL EXPENDITURES			160,000	0	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	100,923	103,691	193,500	33 TOTAL			160,000	0	0	33

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: CAPITAL OUTLAY	Number of Employ- ees	Range*	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25								
1	21,963		0	1 Mains						1
2	0	0	4,000	2 Meters and Meter Boxes - replace 5% (12) per year			4,500			2
3	0	2,799	6,000	3 Service Lines - 6 replacements per year			6,500			3
4	0	0	6,000	4 Hydrants - replace one per year			7,000			4
5	0	0		5 Tools, Vehicles and Equipment			5,000			5
6	0	0	1,500	6 Pumping and Metering Equipment			1,500			6
7	0	3,724	3,500	7 Purification Equipment			3,500			7
8	0	0		8 Wells and Well Improvements			2,000			8
9	0	0	0	9 Building and Additions						9
10	0	0	0	10 Reservoirs			2,000			10
11	0	0	0	11 Telemetry and Controls						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				m						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	21,963	6,523	21,000	<b>31 TOTAL EXPENDITURES</b>			32,000	0	0	31
32				<b>32 UNAPPROPRIATED ENDING FUND BALANCE</b>						32
33	21,963	6,523	21,000	<b>33 TOTAL</b>			32,000	0	0	33

**Form LB-11**

This fund was authorized and established by resolution/ordinance number 00-04 on May 7, 2000 and reauthorized by Resolution 2026-04 for the following specified purpose: to provide the required debt service reserve account associated with CoBank Promissory Note No. 00105825T01.

**Reserve Fund  
Resources and Requirements**

This reserve fund was established 2000 and will be reviewed at least every 10 years until the loan is paid in December 2029. Last reviewed 2026.

**LOAN RESERVE FUND**

**Marcola Water District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
				<b>RESOURCES</b>				
1				1. Cash on hand* (cash basis) or				1
2	7,000	7,000	7,000	2. Working Capital* (accrual basis)	7,000			2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest				4
5				5. Transferred IN, from other funds				5
6				6. Transfers OUT				6
7				7				7
8				8				8
9	7,000	7,000	7,000	9. Total Resources, except taxes to be levied	7,000	-	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
<b>12</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>12. TOTAL RESOURCES</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>12</b>
				<b>REQUIREMENTS</b>				
1				13.				1
2				14.				2
3				15.				3
4				16.				4
5				17.				5
6				18.				6
7				19.				7
8				20.				8
9				21.				9
10				22.				10
11				23.				11
12				24.				12
13				25.				13
14				26.				14
15				27 Ending balance (prior years)				15
16	7,000	7,000	7,000	28. RESERVED FOR FUTURE EXPENDITURE	7,000			16
<b>17</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>29. TOTAL REQUIREMENTS</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>17</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**Form LB-11**

This fund was authorized and established by resolution/ordinance number 2013-05 and last reauthorized by Resolution 2025-05 for the purpose of: replacement or construction of new utility infrastructure that enables the district to opearte source, storage, treatment and related functions...

**Reserve Fund  
Resources and Requirements**

This reserve fund was established 2013 and last reauthorized in 2025. Review within 10 years by 2035 to verify it still serves the intended purpose.

**REPLACEMENT RESERVE FUND**

**Marcola Water District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
				<b>RESOURCES</b>				
1				1. Cash on hand* (cash basis) or				1
2	37,275	35,813	55,000	2. Working Capital (accrual basis)	168,361			2
3				3. Previously levied taxes estimated to be received				3
4	2,038	1,936	2,500	4. Interest	5,097			4
5	6,500	5,000	25,000	5. Transferred IN, from other funds	17,000			5
6		12,260	76,725	6. PFAS Manufacturer Settlements	6,542			6
7				7. PFAS BIL-EC Grant for Treatment or New Wells	53,000			7
8				8. None				8
9	45,813	55,009	159,225	9. Total Resources, except taxes to be levied	250,000	0	0	9
10			0	10. Taxes estimated to be received	0	0	0	10
11				11. Taxes collected in year levied				11
<b>12</b>	<b>45,813</b>	<b>55,009</b>	<b>159,225</b>	<b>12. TOTAL RESOURCES</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>12</b>
				<b>REQUIREMENTS</b>				
1			0	13. Transfer to Water Operations General Fund	0	0	0	1
2			25,000	14. Capital Outlay (emergency spending if needed)	25,000			2
3			26,700	15. Capital Outlay (PFAS Mitigation Projects)	60,000			3
4	10,000			16. Capital Outlay (Mains)				4
5				17.				5
6				18.				6
7				19.				7
8				20.				8
9				21.				9
10				22.				10
11				23.				11
12				24.				12
13				25.				13
14				26.				14
15	35,813	55,009		27 Ending balance (prior years)				15
16			107,525	28. RESERVED FOR FUTURE EXPENDITURE	165,000			16
<b>17</b>	<b>45,813</b>	<b>55,009</b>	<b>159,225</b>	<b>29. TOTAL REQUIREMENTS</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>17</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year