

**FORM
LB-20**

**RESOURCES
WATER OPERATIONS -- GENERAL FUND**

Marcola Water District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	5,579	39,223	35,000	2. Net working capital* (accrual basis)	50,000	50,000		2
3	-		500	3. Previously levied taxes estimated to be received	500	500		3
4	1,968	2,077	2,362	4. Interest	3,200	3,200		4
5				5. OTHER RESOURCES				5
6	142,492	147,164	144,638	6 Water Sales	163,500	163,500		6
7	-	2,700		7 Service Connection Charges	-	-		7
8	-	321		8 Misc Income	-	-		8
9	3,712	5,693		9 DRC's	-	-		9
10	3,088	1,885	2,500	10 Account Processing Fees	2,500	2,500		10
11	-		20,000	11. SIPP Grant for SDC/Rate Study	0	0		11
12	-		65,000	12 BIL-EC Grant for PFAS Feasibility Study	65,000	65,000		12
13	23,000		0	13 Transfer IN from Capital Reserve Fund	-	-		13
14			15,000	14 PFAS Manufacturer Settlements	15,000	20,000		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	179,839	199,063	285,000	29. Total resources, except taxes to be levied	299,700	304,700	0	29
30			15,000	30. Taxes estimated to be received	15,300	15,300		30
31	14,603	14,893		31. Taxes collected in year levied				31
32	194,442	213,956	300,000	32. TOTAL RESOURCES	315,000	320,000	0	32

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

**REQUIREMENTS SUMMARY
WATER OPERATIONS -- GENERAL FUND**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24						
1				PERSONNEL SERVICES (see Page 3)				1
2	43,790	46,099	57,400	1 Personnel Services	60,000	60,000		2
3				2				3
4				3				4
5				4				5
6				5				6
7				6				7
8	43,790	46,099	57,400	7 TOTAL PERSONNEL SERVICES	60,000	60,000	-	8
9			0.95	Total Full-Time Equivalent (FTE)	0.95	0.95		9
10				MATERIALS AND SERVICES (see Page 4)				10
11	83,742	86,377	191,000	8 Materials & Services, Contractual	178,900	178,900		11
12				9				12
13	14,546	14,546	14,600	10 Debt Service (Co-Bank Loan Pmt)	14,600	14,600		13
14				11				14
15				12				15
16				13				16
17	98,288	100,923	205,600	14 TOTAL MATERIALS AND SERVICES	193,500	193,500	-	17
18				CAPITAL OUTLAY (see Page 5)				18
19	32,749	21,963	17,000	15 Capital Outlay	21,000	21,000		19
20				16				20
21				17				21
22				18				22
23				19				23
24				20				24
25	32,749	21,963	17,000	21 TOTAL CAPITAL OUTLAY	21,000	21,000	-	25
26				TRANSFERRED TO OTHER FUNDS				26
27				22 Loan Reserve Fund	-	-	-	27
28		6,500	5,000	23 Capital Replacement Reserve Fund	25,000	25,000		28
29				24				29
30		6,500	5,000	25 TOTAL TRANSFERS	25,000	25,000	-	30
31			15,000	26 OPERATING CONTINGENCY	15,000	20,000		31
32		38,471		27 Ending balance (prior years)	-	-	-	32
33			-	28 UNAPPROPRIATED ENDING FUND BALANCE	500	500		33
34	174,827	213,956	300,000	29 TOTAL REQUIREMENTS	315,000	320,000	-	34

DETAILED REQUIREMENTS

**FORM
LB-31**

WATER OPERATIONS -- GENERAL FUND
(Name of Organizational Unit - Fund)

Marcola Water District

	Historical Data			REQUIREMENTS DESCRIPTION: PERSONNEL SERVICES	Number of Employ- ees	Range*	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24								
1	40,468	42,642	43,784	1 District Operator (Jeff 32 hrs/wk + Backup 5 hrs/wk, 2.4% COLA)	0.95		47,138	46,862		1
2	3,096	3,262	3,702	2 Social Security / Medicare Expense			3,535	3,515		2
3	226	195	314	3 Workers Compensation Expense / Paid Leave Oregon			330	330		3
4	-	-	0	4 Unemployment Expense			0	0		4
5	-	-	4,608	5 Second District Operator, overlapping 6 weeks for training			4,608	4,800		5
6			4,992	6 District Operator Contingency			4,389	4,493		6
7				7						7
8				8						8
9				9						9
10				10						10
11				11						11
12				12						12
13				13						13
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24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	43,790	46,099	57,400	31 TOTAL EXPENDITURES			60,000	60,000	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	43,790	46,099	57,400	33 TOTAL			60,000	60,000	0	33

DETAILED REQUIREMENTS

FORM
LB-31

WATER OPERATIONS -- GENERAL FUND (Name of Organizational Unit - Fund)

Marcola Water District

	Historical Data			REQUIREMENTS DESCRIPTION: MATERIALS AND SERVICES	Number of Employ- ees	Range*	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24								
1	9,348	9,121	12,000	1 Power Expense			12,000	12,000		1
2	20,611	16,826	25,000	2 District Maintenance			25,000	25,000		2
3	7,148	7,936	8,000	3 General Office Expense			9,000	9,000		3
4	353	318	500	4 Budget and Election Expense			600	600		4
5	6,834	7,985	10,500	5 Purification & Sampling Expense			10,500	10,500		5
6				6 Lane County Expenses			1,000	1,000		6
7	1,676	1,537	1,800	7 Street Light Expense			1,800	1,800		7
8	1,374	508	1,500	8 Bad Debt Expense			1,200	1,200		8
9	556	505	600	9 Dues, Education and Memberships			600	600		9
10		0	1,000	10 Storm Drainage Maintenance			1,200	1,200		10
11	1,207	839	2,400	11 Telephone & Telemetry (incl. SCADA subscription)			1,800	1,800		11
12	17	140	1,200	12 Operator Supplies & Small Tools			1,200	1,200		12
13	6,883	6,673	7,500	13 Operator Mileage Reimbursements (personal vehicle use)			7,500	7,500		13
14				14						14
15				15						15
16	1,144	1,283	2,000	16 Legal Expense			1,500	1,500		16
17	7,190	7,715	8,000	17 Audit and Accounting			8,000	8,000		17
18	5,460	5,002	6,500	18 Insurance Expense			8,000	8,000		18
19	5,817	6,557	7,500	19 Billing and Bookkeeping			8,000	8,000		19
20			65,000	20 Engineering Consultants - PFAS Feasibility Study			65,000	65,000		20
21	8,125	13,433	10,000	21 Supervision and Administration			15,000	15,000		21
22			20,000	22. Financial Consultant - Rate & SDC Study			0	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	14,600		26
27				27						27
28				28						28
29				29						29
30				30						30
31	98,288	100,923	205,600	31 TOTAL EXPENDITURES			193,500	193,500	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	98,288	100,923	205,600	33 TOTAL			193,500	193,500	0	33

DETAILED REQUIREMENTS

**FORM
LB-31**

WATER OPERATIONS -- GENERAL FUND
(Name of Organizational Unit - Fund)

Marcola Water District

	Historical Data			REQUIREMENTS DESCRIPTION: CAPITAL OUTLAY	Number of Employ- ees	Range*	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24								
1		21,963	0	1 Mains			0	0	0	1
2	0	0	3,500	2 Meters and Meter Boxes - replace 5% (12) per year			4,000	4,000		2
3	0	0	4,500	3 Service Lines - 6 replacements per year			6,000	6,000		3
4	0	0	4,000	4 Hydrants - replace one per year			6,000	6,000		4
5	0	0	0	5 Tools and Equipment						5
6	0	0	1,500	6 Pumping and Metering Equipment			1,500	1,500		6
7	0	0	3,500	7 Purification Equipment			3,500	3,500		7
8	0	0	0	8 Wells and Well Improvements						8
9	0	0	0	9 Building and Additions						9
10	0	0	0	10 Reservoirs						10
11	0	0	0	11 Telemetry and Controls			0	0	0	11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
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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	0	21,963	17,000	31 TOTAL EXPENDITURES			21,000	21,000	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	0	21,963	17,000	33 TOTAL			21,000	21,000	0	33

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 00-04 on May 7, 2000 for the following specified purpose: to accumulate the final year's loan payments in accordance with RUS Loan requirements.

LOAN RESERVE FUND

This reserve fund was established 2000 and will be reviewed at least every 10 years until the loan is paid in September 2030. Next review is due by 2020.

RESOURCES AND REQUIREMENTS

Marcola Water District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24						
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	7,000	7,000	7,000	2. Working Capital* (accrual basis)	7,000	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	7,000	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	7,000	7,000	7,000	12. TOTAL RESOURCES	7,000	7,000	-	12
				REQUIREMENTS				
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	7,000		16
17	7,000	7,000	7,000	29. TOTAL REQUIREMENTS	7,000	7,000	-	17

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

**FORM
LB-11**

CAPITAL REPLACEMENT RESERVE FUND

This reserve fund was established 2013 and last reauthorized in 2025.

This fund is authorized and established by resolution / ordinance number 2013-05 and last reauthorized by Resolution 2025-05 for the purpose of: replacement of aging and deteriorated buildings and utility infrastructure.

Review within 10 years by 2035 to verify it still serves the intended purpose.

RESOURCES AND REQUIREMENTS

Marcola Water District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year 24-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 22-23	First Preceding Year 23-24						
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	59,119	37,275	35,865	2. Working Capital (accrual basis)	42,500	42,500		2
3				3. Previously levied taxes estimated to be received				3
4	1,156	2,038	1,800	4. Interest	2,500	2,500		4
5		6,500	5,000	5. Transferred IN, from other funds	25,000	25,000		5
6			25,000	6. PFAS Manufacturer Settlements	10,000	22,000		6
7				7. None				7
8				8. None				8
9	60,275	45,813	67,665	9. Total Resources, except taxes to be levied	80,000	92,000	0	9
10			0	10. Taxes estimated to be received	0	0	0	10
11				11. Taxes collected in year levied				11
12	60,275	45,813	67,665	12. TOTAL RESOURCES	80,000	92,000	0	12
				REQUIREMENTS				
1	23,000		0	13. Transfer to Water Operations General Fund	0	0		1
2			25,000	14. Capital Outlay (emergency spending if needed)	25,000	25,000		2
3			25,000	15. Capital Outlay (PFAS Mitigation Projects)	10,000	22,000		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	37,725	35,813		27. Ending balance (prior years)				15
16	37,275	35,813	17,665	28. RESERVED FOR FUTURE EXPENDITURE	45,000	45,000	0	16
17	60,275	45,813	67,665	29. TOTAL REQUIREMENTS	80,000	92,000	0	17

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