

WATER OPERATING GENERAL FUND

Marcola Water District

|    | Historical Data                |                               |                                      | RESOURCE DESCRIPTION                                | Budget for Next Year 2026-27  |                                 |                              |    |
|----|--------------------------------|-------------------------------|--------------------------------------|---|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget<br>This Year<br>25-26 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 23-24 | First Preceding<br>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                        | 72,000                          |                              | 2  |
| 3  |                                |                               | 500                                  | 3. Previously levied taxes estimated to be received | 614                           | 614                             |                              | 3  |
| 4  | 2,077                          | 3,997                         | 3,200                                | 4. Interest   | 3,000                         | 4,000                           |                              | 4  |
| 5  |                                |                               |                                      | 5. <b>OTHER RESOURCES</b>                           |                               |                                 |                              | 5  |
| 6  | 147,164                        | 157,403                       | 163,500                              | 6 Water Sales                                       | 180,000                       | 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                         | 2,500                           |                              | 10 |
| 11 |                                |                               | -                                    | 11. SIPP Grant for SDC/Rate Study                   |                               |                                 |                              | 11 |
| 12 | -                              |                               | 65,000                               | 12 BIL-EC Grant for PFAS Feasibility Study          | 0                             | 0                               |                              | 12 |
| 13 |                                |                               | -                                    | 13 Transfer IN from Replacement Reserve Fund        |                               |                                 |                              | 13 |
| 14 |                                | 27,260                        | 20,000                               | 14 PFAS Manufacturer Settlements                    | 0                             | 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  |                               | 0                               |                              | 26 |
| 27 |                                |                               |                                      | 27  |                               |                                 |                              | 27 |
| 28 |                                |                               |                                      | 28  |                               |                                 |                              | 28 |
| 29 | 199,063                        | 265,124                       | 319,700                              | 29. Total resources, except taxes to be levied      | 254,114                       | 259,114                         | 0                            | 29 |
| 30 |                                |                               | 15,300                               | 30. Taxes estimated to be received                  | 15,886                        | 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                       | 275,000                         | 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<br>This Year<br>25-26 |  | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
|           | Second Preceding<br>Year 23-24 | First Preceding<br>Year 24-25 |                                      |  |                               |                                 |                              |           |
| 1         |                                |                               |                                      | PERSONNEL SERVICES (see Page 3)              |                               |                                 |                              | 1         |
| 2         | 46,099                         | 52,449                        | 60,000                               | 1 Personnel Services                         | 51,000                        | 55,000                          |                              | 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>                 | <b>55,000</b>                   | -                            | 8         |
| 9         |                                |                               | <b>0.95</b>                          | <b>Total Full-Time Equivalent (FTE)</b>      | <b>0.95</b>                   | <b>0.80</b>                     |                              | 9         |
| 10        |                                |                               |                                      | MATERIALS AND SERVICES (see Page 4)          |                               |                                 |                              | 10        |
| 11        | 86,377                         | 91,145                        | 178,900                              | 8 Materials & Services, Contractual          | 145,400                       | 146,400                         |                              | 11        |
| 12        |                                |                               |                                      | 9  |                               |                                 |                              | 12        |
| 13        | 14,546                         | 12,546                        | 14,600                               | 10 Debt Service (Co-Bank Loan Pmt)           | 14,600                        | 14,600                          |                              | 13        |
| 14        |                                |                               |                                      | 11   |                               |                                 |                              | 14        |
| 15        |                                |                               |                                      | 12   |                               |                                 |                              | 15        |
| 16        |                                |                               |                                      | 13   |                               |                                 |                              | 16        |
| 17        | <b>100,923</b>                 | <b>103,691</b>                | <b>193,500</b>                       | <b>14 TOTAL MATERIALS AND SERVICES</b>       | <b>160,000</b>                | <b>161,000</b>                  | -                            | 17        |
| 18        |                                |                               |                                      | CAPITAL OUTLAY (see Page 5)                  |                               |                                 |                              | 18        |
| 19        | 21,963                         | 6,523                         | 21,000                               | 15 Capital Outlay                            | 32,000                        | 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>                 | <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 Capital 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                        | 27,000                          |                              | 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>275,000</b>                  | -                            | <b>34</b> |

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

|    | Historical Data                   |                               |                                      | REQUIREMENTS DESCRIPTION:<br><b>PERSONNEL SERVICES</b>       | Number of<br>Employ-<br>ees | Range* | Budget for Next Year 2026-27  |                                 |                              |    |
|----|-----------------------------------|-------------------------------|--------------------------------------|--|-----------------------------|--------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                            |                               | Adopted Budget<br>This Year<br>25-26 |  |                             |        | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second<br>Preceding<br>Year 23-24 | First Preceding<br>Year 24-25 |                                      |  |                             |        |                               |                                 |                              |    |
| 1  | 42,642                            | 48,433                        | 46,862                               | 1 District Operators (Mike & Laryn, 32-35 hrs/wk, 3.3% COLA) | 0.8                         |        | 41,600                        | 45,500                          |                              | 1  |
| 2  | 3,262                             | 3,003                         | 3,515                                | 2 Social Security / Medicare Expense                         |                             |        | 3,500                         | 3,793                           |                              | 2  |
| 3  | 195                               | 1,013                         | 330                                  | 3 Workers Compensation Expense / Paid Leave Oregon           |                             |        | 350                           | 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                         | 5,357                           |                              | 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                        | 55,000                          | 0                            | 31 |
| 32 |                                   |                               |                                      | 32 UNAPPROPRIATED ENDING FUND BALANCE                        |                             |        |                               |                                 |                              | 32 |
| 33 | 46,099                            | 52,449                        | 60,000                               | 33 TOTAL   |                             |        | 51,000                        | 55,000                          | 0                            | 33 |

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

|    | Historical Data                   |                               |                                      | REQUIREMENTS DESCRIPTION:<br>MATERIALS AND SERVICES    | Number of<br>Employ-<br>ees | Range* | Budget for Next Year 2026-27  |                                 |                              |    |
|----|-----------------------------------|-------------------------------|--------------------------------------|--|-----------------------------|--------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                            |                               | Adopted Budget<br>This Year<br>25-26 |  |                             |        | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second<br>Preceding<br>Year 23-24 | First Preceding<br>Year 24-25 |                                      |  |                             |        |                               |                                 |                              |    |
| 1  | 9,121                             | 9,766                         | 12,000                               | 1 Power Expense  |                             |        | 12,000                        | 12,000                          |                              | 1  |
| 2  | 16,826                            | 14,393                        | 25,000                               | 2 District Maintenance                                 |                             |        | 30,300                        | 30,300                          |                              | 2  |
| 3  | 7,936                             | 9,920                         | 9,000                                | 3 General Office Expense                               |                             |        | 10,000                        | 10,000                          |                              | 3  |
| 4  | 318                               | 313                           | 600                                  | 4 Budget and Election Expense                          |                             |        | 600                           | 600                             |                              | 4  |
| 5  | 7,985                             | 11,678                        | 10,500                               | 5 Purification & Sampling Expense                      |                             |        | 14,000                        | 14,000                          |                              | 5  |
| 6  |                                   |                               | 1,000                                | 6 Lane County Expenses                                 |                             |        | 1,000                         | 1,000                           |                              | 6  |
| 7  | 1,537                             | 1,638                         | 1,800                                | 7 Street Light Expense                                 |                             |        | 2,000                         | 2,000                           |                              | 7  |
| 8  | 508                               | 2                             | 1,200                                | 8 Bad Debt Expense                                     |                             |        | 500                           | 500                             |                              | 8  |
| 9  | 505                               | 425                           | 600                                  | 9 Dues, Education and Memberships                      |                             |        | 1,000                         | 1,000                           |                              | 9  |
| 10 | 0                                 | 1,000                         | 1,200                                | 10 Storm Drainage Maintenance                          |                             |        | 1,500                         | 1,500                           |                              | 10 |
| 11 | 839                               | 302                           | 1,800                                | 11 Telephone & Telemetry (incl. SCADA subscription)    |                             |        | 1,800                         | 1,800                           |                              | 11 |
| 12 | 140                               |                               | 1,200                                | 12 Operator Supplies & Small Tools                     |                             |        | 1,200                         | 1,200                           |                              | 12 |
| 13 | 6,673                             | 6,687                         | 7,500                                | 13 Operator Mileage Reimbursements (or Truck Payments) |                             |        | 4,000                         | 5,000                           |                              | 13 |
| 14 |                                   |                               |                                      | 14   |                             |        |                               |                                 |                              | 14 |
| 15 |                                   |                               |                                      | 15   |                             |        |                               |                                 |                              | 15 |
| 16 | 1,283                             | 399                           | 1,500                                | 16 Legal Expense                                       |                             |        | 1,500                         | 1,500                           |                              | 16 |
| 17 | 7,715                             | 172                           | 8,000                                | 17 Audit and Accounting                                |                             |        | 8,000                         | 8,000                           |                              | 17 |
| 18 | 5,002                             | 6,406                         | 8,000                                | 18 Insurance Expense                                   |                             |        | 9,000                         | 9,000                           |                              | 18 |
| 19 | 6,557                             | 5,692                         | 8,000                                | 19 Billing and Bookkeeping                             |                             |        | 9,000                         | 9,000                           |                              | 19 |
| 20 |                                   | 7,857                         | 65,000                               | 20 Engineering Consultants                             |                             |        | 20,000                        | 20,000                          |                              | 20 |
| 21 | 13,433                            | 12,495                        | 15,000                               | 21 Supervision and Administration                      |                             |        | 18,000                        | 18,000                          |                              | 21 |
| 22 |                                   |                               | 0                                    | 22   |                             |        | 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 | 100,923                           | 103,691                       | 193,500                              | 31 TOTAL EXPENDITURES                                  |                             |        | 160,000                       | 161,000                         | 0                            | 31 |
| 32 |                                   |                               |                                      | 32 UNAPPROPRIATED ENDING FUND BALANCE                  |                             |        |                               |                                 |                              | 32 |
| 33 | 100,923                           | 103,691                       | 193,500                              | 33 TOTAL   |                             |        | 160,000                       | 161,000                         | 0                            | 33 |

**WATER OPERATING GENERAL FUND**

**Marcola Water District**

|    | Historical Data                   |                               |                                      | REQUIREMENTS DESCRIPTION:<br>CAPITAL OUTLAY         | Number of<br>Employ-<br>ees | Range* | Budget for Next Year 2026-27  |                                 |                              |    |
|----|-----------------------------------|-------------------------------|--------------------------------------|---|-----------------------------|--------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                            |                               | Adopted Budget<br>This Year<br>25-26 |   |                             |        | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |    |
|    | Second<br>Preceding<br>Year 23-24 | First Preceding<br>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                         | 4,500                           |                              | 2  |
| 3  | 0                                 | 2,799                         | 6,000                                | 3 Service Lines - 6 replacements per year           |                             |        | 6,500                         | 6,500                           |                              | 3  |
| 4  | 0                                 | 0                             | 6,000                                | 4 Hydrants - replace one per year                   |                             |        | 7,000                         | 7,000                           |                              | 4  |
| 5  | 0                                 | 0                             |                                      | 5 Tools, Vehicles and Equipment                     |                             |        | 5,000                         | 5,000                           |                              | 5  |
| 6  | 0                                 | 0                             | 1,500                                | 6 Pumping and Metering Equipment                    |                             |        | 1,500                         | 1,500                           |                              | 6  |
| 7  | 0                                 | 3,724                         | 3,500                                | 7 Purification Equipment                            |                             |        | 3,500                         | 3,500                           |                              | 7  |
| 8  | 0                                 | 0                             |                                      | 8 Wells and Well Improvements                       |                             |        | 2,000                         | 2,000                           |                              | 8  |
| 9  | 0                                 | 0                             | 0                                    | 9 Building and Additions                            |                             |        |                               |                                 |                              | 9  |
| 10 | 0                                 | 0                             | 0                                    | 10 Reservoirs                                       |                             |        | 2,000                         | 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                        | 32,000                          | 0                            | 31 |
| 32 |                                   |                               |                                      | <b>32 UNAPPROPRIATED ENDING FUND BALANCE</b>        |                             |        |                               |                                 |                              | 32 |
| 33 | 21,963                            | 6,523                         | 21,000                               | <b>33 TOTAL</b>                                     |                             |        | 32,000                        | 32,000                          | 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<br>RESOURCES AND REQUIREMENTS           | Budget for Next Year 2026-27  |                                 |                              |           |
|-----------|--------------------------------|-------------------------------|--------------------------------------|---|-------------------------------|---------------------------------|------------------------------|-----------|
|           | Actual                         |                               | Adopted Budget<br>This Year<br>25-26 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
|           | Second Preceding<br>Year 23-24 | First Preceding<br>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                         | 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        |
| <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>7,000</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                         | 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>7,000</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 operate 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.

**CAPITAL RESERVE FUND**

**Marcola Water District**

|           | Historical Data                |                               |                                      | DESCRIPTION<br>RESOURCES AND REQUIREMENTS           | Budget for Next Year 2026-27  |                                 |                              |           |
|-----------|--------------------------------|-------------------------------|--------------------------------------|---|-------------------------------|---------------------------------|------------------------------|-----------|
|           | Actual                         |                               | Adopted Budget<br>This Year<br>25-26 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
|           | Second Preceding<br>Year 23-24 | First Preceding<br>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                       | 168,600                         |                              | 2         |
| 3         |                                |                               |                                      | 3. Previously levied taxes estimated to be received |                               |                                 |                              | 3         |
| 4         | 2,038                          | 1,936                         | 2,500                                | 4. Interest   | 5,097                         | 7,685                           |                              | 4         |
| 5         | 6,500                          | 5,000                         | 25,000                               | 5. Transferred IN, from other funds                 | 17,000                        | 0                               |                              | 5         |
| 6         |                                | 12,260                        | 76,725                               | 6. PFAS Manufacturer Settlements                    | 6,542                         | 23,715                          |                              | 6         |
| 7         |                                |                               |                                      | 7. PFAS BIL-EC Grant for Treatment or New Wells     | 53,000                        | 300,000                         |                              | 7         |
| 8         |                                |                               |                                      | 8. None   |                               |                                 |                              | 8         |
| 9         | 45,813                         | 55,009                        | 159,225                              | 9. Total Resources, except taxes to be levied       | 250,000                       | 500,000                         | 0                            | 9         |
| 10        |                                |                               |                                      | 10. Taxes estimated to be received                  |                               |                                 | 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>500,000</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                        | 25,000                          |                              | 2         |
| 3         |                                |                               | 26,700                               | 15. Capital Outlay (PFAS Mitigation Projects)       | 60,000                        | 300,000                         |                              | 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.   |                               | 0                               |                              | 12        |
| 13        |                                |                               |                                      | 25.   |                               |                                 |                              | 13        |
| 14        |                                |                               |                                      | 26.   |                               |                                 |                              | 14        |
| 15        | 35,813                         | 55,009                        |                                      | 27 Ending balance (prior years)                     |                               | 0                               |                              | 15        |
| 16        |                                |                               | 107,525                              | 28. RESERVED FOR FUTURE EXPENDITURE                 | 165,000                       | 175,000                         |                              | 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>500,000</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