Corbett Water District Budget

RESOURCES

	Actual		Adopted Budget			Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26		**Resource Description**	**Proposed By Budget Officer**	**Approved Budget**	**Adopted Budget**
					General Fund			
1	**561,572**	**775,962**	**1,045,834**	1	Net Working Capital	**950,000**	**1,050,000**	**980,000**
					Other Resources			
2	**29,980**	**12,605**	**376,172**	2	**Grant Revenue**	**158,200**	**158,200**	**158,200**
3			78,577	3	ASR Feasibility Study Grant	97,000	97,000	97,000
4			50,000	4	Biz Oregon Emer. Infra. Fund.			
5		9,605	40,395	5	Bureau of Reclamation SOR			
6	29,980			6	DWSPF (Watershed) Grant	55,000	55,000	55,000
7			7,200	7	Grant-U.P.	6,200	6,200	6,200
8		3,000		8	Grant-Intern			
9			200,000	9	HMGP Fund			
10	**323,962**	**742,659**	**285,482**	10	**Other**	**257,000**	**250,000**	**250,000**
11	32,402	53,277	28,000	11	Interest	40,000	33,000	33,000
12	86,216	480,271	57,482	12	Miscellaneous Income	5,000	5,000	5,000
13		997		13	Credit Card Fee	500	500	500
14				14	Reimburements	1,500	1,500	1,500
15	200,727	208,114	200,000	15	Taxes	210,000	210,000	210,000
16	**1,023,190**	**917,599**	**1,035,700**	16	**Rate Revenue**	**1,102,500**	**1,102,500**	**1,102,500**
17	362,972	354,383	407,500	17	Base Rate	413,500	413,500	413,500
18	4,617	3,840	1,200	18	Deposits	3,500	3,500	3,500
19	5,676		2,500	19	Service Connections	4,000	4,000	4,000
20	5,400	996	4,500	20	Variable Base Rate	1,000	1,000	1,000
21	649,142	558,380	620,000	21	Water Sales	680,500	680,500	680,500
	1,938,704	**2,448,825**	**2,743,188**		**TOTAL RESOURCES**	**2,467,700**	**2,560,700**	**2,490,700**

Corbett Water District Budget

EXPENDITURES: PERSONNEL SERVICES

	Actual		Adopted Budget			Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26		**Expense Description**	**Proposed By Budget Officer**	**Approved Budget**	**Adopted Budget**
					Wages, Benefits & Taxes			
1	**133,454**	**212,315**	**307,296**	1	**Benefits**	**259,554**	**259,554**	**261,989**
2			9,000	2	Cost of Living	20,000	20,000	20,500
3	67,595	120,198	158,124	3	Health Insurance	120,828	120,828	120,913
4	1,826	995	1,092	4	Life, AD&D Insurance	936	936	936
5	56,333	81,582	129,000	5	Pension	109,150	109,150	111,000
6	7,700	9,540	10,080	6	VEBA Health Account	8,640	8,640	8,640
7	**148,719**	**208,633**	**263,960**	7	**Field Crew**	**196,960**	**196,960**	**203,960**
8			11,960	8	DRC	11,960	11,960	11,960
9	12,208	13,000	13,000	10	On Call Pay	14,000	14,000	14,000
10	10,499	8,484	13,500	9	Overtime	8,000	8,000	8,000
11	8,276	27,174		11	Temporary Field Worker	10,000	10,000	10,000
12	96,263	83,533		12	Utility Worker I			
13		76,442	225,500	13	Utility Worker II	153,000	153,000	160,000
14	21,473			14	Utility Worker III			
15	**105,864**	**121,616**	**153,400**	15	**Office Crew**	**152,500**	**152,500**	**152,500**
16	59,937	94,633	130,000	16	District Clerk	124,000	124,000	124,000
17	45,927	26,983		17	Assistant District Clerk	28,500	28,500	28,500
18			23,400	18	Temporary Office Worker			
19	**77,923**	**91,565**	**142,000**	19	**Salaried Positions**	**120,000**	**120,000**	**120,000**
20	77,923	91,565	142,000	20	District Manager	120,000	120,000	120,000
21	**29,267**	**36,525**	**60,000**	21	**Taxes and Insurance**	**59,100**	**59,100**	**59,600**
22	24,439	32,426	36,000	22	Social Security & Medicare	34,100	34,100	34,600
23			17,800	23	Unemployment	20,000	20,000	20,000
24	4,828	4,099	6,200	24	Worker's Comp	5,000	5,000	5,000
25				25	**FTE = 5.25**			
	495,227	**670,654**	**926,656**		**TOTAL PERSONNEL SERVICES**	**788,114**	**788,114**	**798,049**

	Actual		Adopted Budget			Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26		**Expense Description**	**Proposed By Budget Officer**	**Approved Budget**	**Adopted Budget**
					Materials			
1	**7,126**	**7,783**	**9,740**	1	**Customer**	**8,000**	**8,000**	**8,000**
2	3,789	3,575	3,900	2	Bank Fees	4,000	4,000	4,000
3			1,800	3	Communications			
4	2,300	2,310	2,300	4	Cross Connections	1,500	1,500	1,500
5		1,898	540	5	Customer Deposit Refund	2,500	2,500	2,500
6	1,037		1,200	6	Elections			
7	**58,230**	**60,573**	**65,750**	7	**Facilities and Vehicles**	**82,500**	**76,500**	**76,500**
8	1,849	2,005	2,250	8	Building & Grounds Maintenance	4,000	2,500	2,500
9	13,975	10,949	18,000	9	Fuel (Gas, Propane)	20,000	25,500	25,500
10	559	1,193	450	10	Security	500	500	500
11	4,667	3,098	4,050	11	Tools & Shop Supplies	5,000	5,000	5,000
12	20,255	25,287	23,000	12	Utilities	33,000	33,000	33,000
13	16,925	18,041	18,000	13	Vehicles Repairs & Maintenance	20,000	10,000	10,000
14	**84,096**	**82,481**	**115,565**	14	**Infrastructure Maintenance**	**107,100**	**102,100**	**102,100**
15	247			15	Dead-end Flushing & Maintenance			
16	8,763	13,530	1,500	16	Expenses Reimbursable by Customer	1,500	1,500	1,500
17			2,700	17	Fire Hydrant Repairs	5,000	5,000	5,000
18			1,500	18	Fire Line			
19	5,294	1,292	3,500	19	Flagging	5,500	5,500	5,500
20	50	50	55	20	Hydro Generator Repair & Maintenance	100	100	100
21	39,520	25,586	42,300	21	Mains Repairs & Maintenance	45,000	45,000	45,000
22	3,918	842	4,050	22	Meter Repairs			
23	21,050	37,286	39,960	23	Pressure Reducing Valves (PRV)	15,000	10,000	10,000
24	5,254	3,895	20,000	24	Service Lines	35,000	35,000	35,000
25	**46,012**	**47,691**	**49,000**	25	**Office & Staff**	**80,500**	**65,500**	**65,500**
26	1,735	4,338	3,150	26	Computer	3,500	3,500	3,500
27			1,500	27	Cyber Security	2,000	2,000	2,000
28	29,434	18,965	25,200	28	Office Supplies & Equipment	25,000	10,000	10,000
29	1,095	1,215		29	Payroll Expenses	1,500	1,500	1,500
30		5,035	4,500	30	Postage	5,000	5,000	5,000
31	4,244	6,161	4,050	31	Safety Gear & Uniforms	4,500	4,500	4,500
32				32	Software	23,000	23,000	23,000
33	1,793	2,821	3,600	33	Staff Appreciation	4,000	4,000	4,000
34	1,816	2,060	2,000	34	Staff Reimbursable Expenses	2,000	2,000	2,000
35	5,895	7,096	5,000	35	Training & Education	10,000	10,000	10,000
36	**195,293**	**161,480**	**150,350**	36	**Professional Services**	**132,500**	**122,500**	**128,500**
37	6,700	7,850	7,750	37	Auditor	9,000	9,000	9,000
38		12,965	45,000	38	Consulting			
39	36,600	35,225	18,200	39	DRC Charges			
40	889	1,603	3,000	40	Easements	5,000	2,000	2,000
41	36,430	29,682	22,500	41	Engineering	25,000	25,000	25,000
42	1,116	6,144	4,500	42	HR Advice	4,500	4,500	4,500
43	26,654	32,466	35,000	43	Insurance & Bonds	38,000	38,000	38,000
44				44	IT Services	35,000	35,000	35,000
45	82,496	31,460	9,000	45	Legal	10,000	9,000	9,000
46	4,408	4,085	5,400	46	Membership Fees	6,000		6,000
47	**38,130**	**58,291**	**117,265**	47	**Treatment**	**123,065**	**126,065**	**126,065**
48	15,227	14,005	18,000	48	Chemicals	20,000	18,000	18,000
49	9,915	7,972	50,000	49	Filter Pond/Treatment Plant Repairs	50,000	63,000	63,000
50	3,239	15,487	5,000	50	Lab Samples	5,000	5,000	5,000
51		10,697	10,000	51	Lease Fee	10,000	10,000	10,000
52	3,954	4,847	16,200	52	Reservoir Repairs	18,000	10,000	10,000
53	64	64	65	53	Taxes & Interest	65	65	65
54	5,731	5,219	18,000	54	Telemetry System	20,000	20,000	20,000
	428,887	**418,299**	**507,670**		**TOTAL MATERIALS & SERVICES**	**533,665**	**500,665**	**506,665**

Corbett Water District Budget

EXPENDITURES: CAPITAL OUTLAY

	Actual		Adopted Budget			Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26		Expense Description	Proposed By Budget Officer	Approved Budget	Adopted Budget
					Capital Outlay			
1	**53,241**	**56,927**	**25,000**	1	**Facilities and Vehicles**	**175,000**	**190,000**	**190,000**
2	48,862	54,893	20,000	2	Buildings	20,000	20,000	20,000
3	2,942	360	5,000	3	Equipment & Machinery	5,000	5,000	5,000
4	1,437	1,674		4	Vehicles	150,000	165,000	165,000
5	**17,981**	**29,672**	**445,000**	5	**Infrastructure**	**200,000**	**200,000**	**200,000**
6			6,000	6	Fire Hydrants			
7	2,695	41	84,000	7	GIS & Mapping			
8		10,594		8	Main Upgrade	100,000	100,000	100,000
9	9,758	429		9	Meters			
10				10	PRV Stations			
11				11	Larch Mountain Overflow	100,000	100,000	100,000
12		17,835		12	Reservoirs			
13		773	350,000	13	Reservoirs: Tank 7 & 8			
14	4,494		5,000	14	System Conformity			
15	1,034			15	System Improvement			
16	**24,267**	**27,639**	**209,080**	16	**Plans & Assessments**	**326,200**	**341,200**	**341,200**
17			121,880	17	ASR Feasibility Report	195,000	195,000	195,000
18	24,267			18	DWSPF (Watershed) Grant	110,000	110,000	110,000
19		3,835		19	Larch Mountain Overflow			
20		23,804	80,000	20	System Optimization Review/Planning	15,000	30,000	30,000
21			7,200	21	Toilet Rebates - U.P. Grant	6,200	6,200	6,200
22	**-**	**-**	**20,000**	22	**Source/Watershed**	**0**	**0**	**0**
23				23	Ground Water			
24				24	North Fork			
25			20,000	25	South Fork			
26	**4,682**	**31,138**	**65,000**	26	**Treatment Plant**	**110,000**	**110,000**	**110,000**
27	4,682	31,138	20,000	27	Treatment Plant	10,000	10,000	10,000
28			45,000	28	Treatment Plant Computer System	100,000	100,000	100,000
	100,171	**145,376**	**764,080**		**TOTAL CAPITAL OUTLAY**	**811,200**	**841,200**	**841,200**

Corbett Water District Budget

EXPENDITURES: DEBT SERVICES

	Actual		Adopted Budget			Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26		Expense Description	Proposed By Budget Officer	Approved Budget	Adopted Budget
Outstanding Loans								
1	11,610	7,170	2,575	1	Loan Interest #S03001	0	0	0
2	126,847	131,287	73,578	2	Loan Principle #S03001	0	0	0
	138,457	**138,457**	**76,153**		**TOTAL DEBT**	**0**	**0**	**0**

	Actual		Adopted Budget		Budget Next Year 2026-2027		
	Second Preceding Fiscal Year 23-24	First Preceding Fiscal Year 24-25	This Year Fiscal Year 25-26	Description	Proposed By Budget Officer	Approved Budget	Adopted Budget
				Contingency & Category Totals			
1	**1,938,704**	**2,448,825**	**2,743,188**	1 Total Resources (pg 1, Must Equal Total Budget)	**2,467,700**	**2,560,700**	**2,490,700**
2			468,629	2 CONTINGENCY		100,000	344,786
3	495,227	670,654	926,656	3 Expenditures: Personnel Services (pg 2)	788,114	788,114	798,049
4	428,887	418,299	507,670	4 Expenditures: Materials & Services (pg 3)	533,665	500,665	506,665
5	100,171	145,376	764,080	5 Expenditures: Capital Outlay (pg 4)	811,200	841,200	841,200
6	138,457	138,457	76,153	6 Expenditures: Debt Service (pg 5)	0	0	0
	1,162,742	**1,372,786**	**2,743,188**	**Total Expenditures**	**2,132,979**	**2,229,979**	**2,490,700**
7	775,962	1,076,039	0	7 Unappropriated Ending Fund Balance	334,721	330,721	0
	1,938,704	**2,448,825**	**2,743,188**	**Total Budget (Must Equal Total Resources)**	**2,467,700**	**2,560,700**	**2,490,700**
	-	**-**	**-**	**Budget Shortfall or (Surplus)**	**-**	**-**	**-**