

General Fund 11
00 (Administration)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget	Comments
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	8,000	\$ 16,000	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	-	\$ -	
11.45500.00.0	INTEREST EARNED	264,000	200,000	\$ 200,000	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,292,251	1,417,598	\$ 1,665,190	
Administration	Total Revenues	\$ 1,564,251	\$ 1,625,598	\$ 1,881,190	
11.59101.00.0	SALARIES - GENERAL	866,238	930,000	\$ 968,140	
11.59110.00.0	SALARIES OT - GENERAL	2,000	12,000	\$ 1,000	
11.59501.00.0	PAYROLL TAXES - GENERAL	71,183	75,248	\$ 77,000	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	346,823	329,000	\$ 351,500	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	500	500	\$ 500	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,500	5,500	\$ 5,500	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	330	\$ 350	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	16,000	\$ 16,000	
11.59303.00.0	GAS AND OIL - GENERAL	1,000	1,000	\$ 1,500	
11.59304.00.0	FEES & DUES - GENERAL	15,000	15,000	\$ 18,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	10,000	\$ 11,000	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	90,000	405,000	\$ 100,000	Financial Audit ; Office Cleaners; Answering Service; Copier Service; Refuse;
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	5,060	3,000	\$ 3,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	4,500	9,000	\$ 5,000	Board Clerk Conference (Registration & Lodging)
11.59314.00.0	ELECTION EXPENSE - GENERAL	15,000	15,000	\$ 15,000	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	4,000	\$ 4,000	
11.59320.00.0	POSTAGE & SHIPPING	2,500	2,500	\$ 2,500	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	5,857	5,700	\$ 5,700	
11.59404.00.0	COMPUTER SERVICES - GENERAL	60,440	80,000	\$ 80,000	
11.59405.00.0	LEGAL FEES - GENERAL	30,000	30,000	\$ 3,000	
11.59425.00.0	SECURITY - GENERAL	2,000	2,000	\$ 2,000	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	500	\$ 500	
11.59551.00.0	BOARD COMMUNITY OUTREACH	6,000	3,000	\$ 3,000	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	77,500	85,000	\$ 55,000	Server Replacement
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	2,500	\$ 2,500	

General Fund 11
00 (Administration)

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget	Comments
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,000	1,000	\$ 1,000	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	3,500	\$ 3,500	
Administration	Total Expenditures	\$ 1,645,751	\$ 2,046,278	\$ 1,736,190	
Excess of Revenues over Expenditures		\$ (81,500)	\$ (420,680)	\$ 145,000	
Cash Reserves					
	Advance to Fire Department	75,000	75,000	75,000	
	Advance to Pool	9,271	9,271	9,271	
	Reserve: Admin/Special Reserve	(2,771)	336,409	(229,271)	
		\$ -	\$ -	\$ -	

OPUD
2025-26 CAPITAL BUDGET

Budget		FUNDING			Comments
Description	Budgeted Cost (\$)	FUND 11	Other Sources		
		Reserves			
Business Office Equipment					
Server Replacement	50,000				
Total Business Office Equipment	\$50,000				
Other					
Total Other	\$0				
Total Capital Outlay	\$50,000	\$0	\$0		
IT (11.59404.00.0)					
3 new workstation business office	\$7,500				
Total Miscellaneous	\$7,500				