



REGIONAL UTILITY BOARD
Regular Meeting: Tuesday, October 28, 2025
9:30 AM

Location
Castle Rock City Hall
141 A Street SW
Castle Rock, WA 98611

AGENDA

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1. CALL TO ORDER

- a. Introductions

2. APPROVAL OF MINUTES

- a. Approval of Minutes - October 23, 2024 (page 2-3)

3. OLD BUSINESS

4. NEW BUSINESS

- a. Review and Approval of the Proposed Budget for Fiscal Year 2026 pertaining to the Regional Water Utility Service.

- Budget Message (page 4-7)
- Cash and Investment Activity (page 8)
- Water Production & Distribution Report (page 9)
- Regional Water Fund 410 (page 10-13)
- Regional Water Capital Improvement Fund 430 (page 14-15)
- Water Bond Reserve Fund 440 (page 16)
- Short Lived Asset Reserve Fund 463 (page 17)

5. ADJOURNMENT

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https://www.ascr.usda.gov/sites/default/files/Complain_combined_6_8_12_508_0.pdf or at any USDA office, or call 866.632.9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to USDA, Office of the Assistant Secretary for Civil Rights, 1400 Independence Ave, SW, Stop 9410, Washington, DC 20250-9410 or email to program.intake@usda.gov or by fax (202) 690-7442.

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Regional Utility Board may add and take action on other items not listed on this Agenda.

1. CALL TO ORDER

The Regional Water Utility Board Meeting came to order at 3:36 PM.

a. Introductions

Board Members Present: City of Castle Rock Public Works Director David Vorse, Public Sector Representative Greg Drew, Cowlitz County Director of Public Works Mike Moss, City of Castle Rock Mayor Paul Helenberg, City of Castle Rock Clerk-Treasurer Carie Cuttonaro, and City of Castle Rock Public Works Senior Operator Tyler Stone.

2. APPROVAL OF MINUTES

a. Approval of Minutes - November 8, 2023

Moss made a motion, seconded by Drew, to approve the minutes of the November 8, 2023 Regional Utility Board Meeting. Motion carried by roll call vote. Vorse, Drew, Moss, and Helenberg voted 'Aye'.

3. REVIEW PROPOSED BUDGET

4. OLD BUSINESS

a. Increase contribution to the Raw Water Main Easement reserve from \$10,000 to \$20,000 per year. Current easement expires in 2035 and there is approximately 1.25 miles (66,000 feet) with approximately 20 property owners.

Vorse verified that the current easement expires in 2034, not 2035, its almost 1.9 miles, not 1.25 miles, or 10,000 linear feet. Currently, there are 16 property owners; originally there were only 7 or 8. The current agreement was executed in 1984 with a 50-year maximum, or if the waterline was not used for 3 years, it would end at that time. Vorse hopes the new agreement doesn't include an end date, but could still keep the 3-year no usage clause. The annual increase is included in the budget and will help build a balance for better negotiations.

5. NEW BUSINESS

a. Propose increasing the contribution from all water connection fees from \$500 to \$750 per ERU (Equivalent Residential Unit). This fee has not been adjusted in the last 10 years.

Vorse presented. Drew, Moss, and Helenberg provided inquiries and comments. Calculations show the fee should be charged at \$810. Staff recommends an increase to \$750.

Moss made a motion, seconded by Helenberg, to approve the increase of the system development charge from \$500 to \$750. Motion carried by roll call vote. Vorse, Drew, Moss, and Helenberg voted 'Aye'.

b. Review and Approval of the Proposed Budget for Fiscal Year 2025 pertaining to the Regional Water Utility Service.

- Budget Message
- Cash Activity Comparison Report
- Water Production & Distribution Report

- Regional Water Fund 410
- Regional Water Capital Improvement Fund 430
- Water Bond Reserve Fund 440
- Short Lived Asset Reserve Fund 463

Vorse and Cuttonaro presented. Drew, Moss, and Helenberg provided inquiries and comments. Helenberg made a motion, seconded by Moss, to approve the budget as presented. Motion carried by roll call vote. Vorse, Drew, Moss, and Helenberg voted 'Aye'.

6. ADJOURNMENT

There being no further business, Vorse adjourned the meeting at 4:20 PM.

Clerk-Treasurer Carie Cuttonaro

Budget Message

October 23, 2025

To: Regional Water Board
 From: Mayor Paul Helenberg
 Subject: Budget Request; Fiscal Year Ending December 31, 2026

I am pleased to submit for your consideration the 2026 proposed Annual Budget for the Regional Water Fund and Capital Fund. Copies of the proposed expenditure and revenue reports for 2026 are included with this summary.

The Regional Water Fund includes two customers: Cowlitz County and the City of Castle Rock. Rates for those two customers are adopted by the Regional Water Board and were previously charged based on a consumption percentage from October 1 through September 30 and applied to the budgetary needs of the system. Usage is metered at the Regional Water Treatment Plant, 4 well systems, Toutle main line and Westside main. The two entities are billed each month for their usage. The formula for the monthly billing is:

- $10/01/24 - 09/30/25$ Total Water Produced, less $10/01/24 - 09/30/25$ Metered County (Toutle) = City Total
- Metered County Consumption / Total Water Produced = County %
- City Total / Total Water Produced = City %
- Budgetary Needs * County % = County Annual / 12 = County's Monthly Payment
- Budgetary Needs * City % = City Annual / 12 = City's Monthly Payment

The revenue source for the Regional Water Capital Improvement Fund (Fund 430) comes from interfund transfers from the Regional Water Fund (Fund 410). This has increased from \$38,225 in 2025 to \$60,000 in 2026. These transfers include \$20,000 for the annual Raw Water Line Easement project.

Comparison of all revenue sources available is as follows (Funds 410 and 430):

	Actual 2024	Actual 2025	Estimated 2026
Beginning Fund Balance	681,628	797,061	932,843
Customer Revenue		Year To Date Jan-Sep	
City of Castle Rock	349,603	287,254	357,791
Cowlitz County	324,375	248,014	411,653
Grant/Loans	-	-	-
System Development Charges	11,150	7,344	5,000
Investment Interest	24,839	18,124	-
Miscellaneous Revenue	400	-	-
Compensation Insurance Claim	-	-	-
Total Interfund Transfers	27,225	38,225	60,000
Total Revenue Sources (excluding Beginning Fund Balance)	737,592	598,961	834,444

Comparison of expenditures for Funds 410 and 430 follows:

	Actual 2024	Estimated 2025	Estimated 2026
Ending Fund Balance	797,061		
	Actual 2024	Jan-Sep 2025 Actuals	Estimated 2026
Wages/Benefits	254,482	230,639	325,723
Training	1,583	727	2,500
DOC Workers/Mileage	-	-	225
Liability Insurance	40,712	36,837	30,009
External Taxes	195,	580	200
Professional Services	24,497	18,183	12,000
State Examiner Audit	-	-	2,150
Public Utilities	39,223	30,309	45,801
O/M Costs	62,807	26,947	134,561
Operating Permits	540	574	200
Building Rental	-	-	900
Mosquito Control District	41	40	100
Capital Projects	-	-	107,000
Subtotal	424,079	344,836	661
Debt – Principal	147,041	112,580	112,915
Debt – Interest	13,277	11,260	10,160
Subtotal	160,318	123,840	123,075
Interfund Transfers	37,761	51,124	92,225
Total Expenses (excluding Ending Fund Balance)	622,158	519,800	876,669

Personnel

Employee Medical Coverage

Medical, Dental and Vision coverage provided through OTET is budgeted to increase by 8% in 2026. Coverage includes both bargaining and full-time non-bargaining employees. Actual premium rate information has not been released.

Cost of Living Increases

Collective Bargaining Contract	Percentage
Clerical	3.00%
Public Works	2.56%

Employment Agreement	Percentage
Clerk-Treasurer (adjustment)	19.59%
Public Works Director (promotion)	39.92%

2026 Percentage Cost Allocation Between Funds

Position	EE	Finance	Regional Water	Water	Sewer	Executive
Clerk-Treasurer	CC	55	5			
Deputy Clerk II	KA	20				
Lead Deputy Clerk	CH	31	8			
Deputy Clerk I	MS		35			
Public Works Director	DV		20	15	25	10
Senior Plant Operator	TS		25	20	25	10
Treatment Plant Operator	MS		35	20	35	
PW Maintenance	PM		20	25	30	
PW Maintenance	BA		15	60	25	
PW Maintenance	AK		15	30	25	
PW Maintenance	LR		25	10	65	
PW Maintenance	NE		25	30	25	
PW Secretary (Vacant)			35	20	40	
PT Heavy Equip. Op	WK			40		
PT Summer Help						
PT Summer Help						
PT Summer Help				50	50	
PT Summer Help				50	50	

Annual assessment of worker hours between funds was completed earlier in the year with minimal changes. Budget reflects changes in percentage allocation of salary/benefits to reflect personnel service time between funds. This table reflects the assessment results, effective 2026 fiscal year budget.

Liability Insurance:

The City’s liability insurance provider AWC RMSA, has notified the City there is a 2.4% overall rate increase from 2025. This is an overall increase of approximately \$7,000 to the City.

Long Term Debt (as of 09/30/2025):

Description	Term/Date	Beginning Balance As of 1/1/2025	Additions	Reductions	Ending Balance As of 9/30/2025
USDA RD Loan, 2009	1/1/2049	228,809	0	6,043	222,765
PWB Loan #PC13-961-041 (split between 3 funds; 45% to 410)	6/1/2032	194,187	0	24,274	169,914
DWSRF Loan #06-96300-003	10/1/2027	286,842	0	95,614	191,228
TOTAL		709,838	0	125,931	583,907

The following projects are included in the 2025 budget (includes non-capitalized projects):

Water Treatment Plant Clearwell Alarm	10,000
Pressure Transducer/Ultrasonic at Intake	6,000
Clarifier/Blower Actuators	3,000
Turbidimeters (filters, raw intake, clearwell)	50,000
Flow Meter at Intake	10,000
Intake Siding	4,000
Pizza Well Rebuild	25,000
Raw Waterline Easement (80,000 cumulative)	20,000
Add Cathodic Protection to 504 Reservoir	47,000
GPS Intake Property Line & Creek	5,000
Water System Plan	25,000

Sincerely,

 Mayor Paul Helenberg

Cash and Investment Activity

Period: 2025 - September
Period Totals

Fund	Cash Balance				Investments				Total Ending Balance	
	Beginning	Activity		Ending	Beginning	Activity		Ending		
		In	Out			Acquired	Interest	Liquidated		
410 Regional Water System Fund	\$248,171.21	\$634,107.41	\$625,502.91	\$256,775.71	\$413,801.64	\$106,282.48	\$14,504.79	\$98,838.34	\$435,750.57	\$692,526.28
430 Regional Water Capital Improvement	\$48,690.03	\$60,710.06	\$44,006.99	\$65,393.10	\$86,398.31	\$43,426.85	\$3,618.94	\$15,141.06	\$118,303.04	\$183,696.14
440 Water Bond Reserve Fund	\$78,981.66	\$26,003.90	\$26,173.61	\$78,811.95	\$142,914.13	\$26,173.61	\$4,795.47	\$26,003.90	\$147,879.31	\$226,691.26
463 Short Lived Asset Reserve Fund	\$18,317.29	\$5,531.12	\$5,479.45	\$18,368.96	\$32,480.62	\$5,479.45	\$1,090.48	\$5,531.12	\$33,519.43	\$51,888.39
	\$394,160.19	\$726,352.49	\$701,162.96	\$419,349.72	\$675,594.70	\$181,362.39	\$24,009.68	\$145,514.42	\$735,452.35	\$1,154,802.07

Castle Rock / Toutle Regional Water System
Water Production and Distribution
(In Gallons)

2025

	Produced			Usage				Percentages		
	Treatment Plant	Well Water	Total	Toutle (Cowlitz County)	City	Sold	Unaccounted	Toutle (Cowlitz County)	City	Unaccounted
	A	B	A + B = C	D	C - D = E	F	E - F = G	D / C	E / C	G / E
Jan-25	735,390	10,904,064	11,639,454	6,198,000	5,441,454	4,650,119	791,335	53.2%	46.8%	14.5%
Feb-25	10,704,590	-	10,704,590	6,378,000	4,326,590	3,848,590	478,000	59.6%	40.4%	11.0%
Mar-25	2,192,320	8,092,820	10,285,140	5,862,000	4,423,140	3,576,204	846,936	57.0%	43.0%	19.1%
Apr-25	12,168,320	223,389	12,391,709	6,924,000	5,467,709	4,372,028	1,095,681	55.9%	44.1%	20.0%
May-25	8,960,770	-	8,960,770	4,408,000	4,552,770	4,136,349	416,421	49.2%	50.8%	9.1%
Jun-25	11,296,520	600,269	11,896,789	6,334,000	5,562,789	5,039,754	523,035	53.2%	46.8%	9.4%
Jul-25	14,447,720	1,509,863	15,957,583	8,510,000	7,447,583	6,661,190	786,393	53.3%	46.7%	10.6%
Aug-25	6,379,870	7,688,246	14,068,116	7,536,000	6,532,116	5,574,294	957,822	53.6%	46.4%	14.7%
Sep-25	12,068,410	140	12,068,550	6,110,000	5,958,550	5,084,806	873,744	50.6%	49.4%	14.7%
Oct-25										
Nov-25										
Dec-25										
Total	78,953,910	29,018,791	107,972,701	58,260,000	49,712,701	42,943,335	6,769,366	54.0%	46.0%	13.6%

Year End Totals

2025	78,953,910	29,018,791	107,972,701	58,260,000	49,712,701	42,943,335	6,769,366	54.0%	46.0%	13.6%
2024	101,184,210	34,802,002	135,986,212	65,638,000	70,348,212	56,198,604	14,149,608	48.3%	51.7%	20.1%
2023	122,853,820	21,864,949	144,718,769	69,167,000	75,551,769	58,421,656	17,130,113	47.8%	52.2%	22.7%
2022	111,940,590	25,770,403	137,710,993	64,037,000	73,673,993	56,660,173	17,013,820	46.5%	53.5%	23.1%
2021	63,102,160	78,887,038	133,952,254	64,629,000	74,073,254	57,111,827	19,510,016	48.2%	55.3%	26.3%
2020	99,105,974	36,435,774	135,541,748	61,520,000	74,021,748	54,156,918	19,864,830	45.4%	54.6%	26.8%
2019	118,707,566	15,381,562	134,089,128	60,738,000	73,351,128	55,620,437	17,730,691	45.3%	54.7%	24.2%
2018	76,618,700	65,267,895	141,886,595	67,747,000	74,139,595	52,807,256	21,332,340	47.7%	52.3%	28.8%
2017	115,917,200	43,957,994	159,875,194	64,904,600	94,970,594	53,206,424	41,764,170	40.6%	59.4%	44.0%
2016	70,421,460	74,925,848	145,347,308	59,632,000	85,715,308	53,542,055	32,173,253	41.0%	59.0%	37.5%
2015	108,229,074	28,759,195	136,988,269	59,153,000	77,835,269	54,563,384	23,271,885	43.2%	56.8%	29.9%

Oct 1 - Sep 30 Totals

Oct-24	4,672,800	4,513,770	9,186,570	4,502,700	4,683,870	4,818,015	(134,145)	49.0%	51.0%	-2.9%
Nov-24	6,730,140	1,836,198	8,566,338	4,572,600	3,993,738	3,643,334	350,404	53.4%	46.6%	8.8%
Dec-24	8,355,680	1,005,862	9,361,542	4,633,000	4,728,542	3,941,657	786,885	49.5%	50.5%	16.6%
Jan-25	735,390	10,904,064	11,639,454	6,198,000	5,441,454	4,650,119	791,335	53.2%	46.8%	14.5%
Feb-25	10,704,590	-	10,704,590	6,378,000	4,326,590	3,848,590	478,000	59.6%	40.4%	11.0%
Mar-25	2,192,320	8,092,820	10,285,140	5,862,000	4,423,140	3,576,204	846,936	57.0%	43.0%	19.1%
Apr-25	12,168,320	223,389	12,391,709	6,924,000	5,467,709	4,372,028	1,095,681	55.9%	44.1%	20.0%
May-25	8,960,770	-	8,960,770	4,408,000	4,552,770	4,136,349	416,421	49.2%	50.8%	9.1%
Jun-25	11,296,520	600,269	11,896,789	6,334,000	5,562,789	5,039,754	523,035	53.2%	46.8%	9.4%
Jul-25	14,447,720	1,509,863	15,957,583	8,510,000	7,447,583	6,661,190	786,393	53.3%	46.7%	10.6%
Aug-25	6,379,870	7,688,246	14,068,116	7,536,000	6,532,116	5,574,294	957,822	53.6%	46.4%	14.7%
Sep-25	12,068,410	140	12,068,550	6,110,000	5,958,550	5,084,806	873,744	50.6%	49.4%	14.7%
Totals	98,712,530	36,374,621	135,087,151	71,968,300	63,118,851	55,346,341	7,772,510	53.3%	46.7%	12.3%

Fund	Regional Water Fund	Beginning Fund Balance	As of		Updated #'s	All data as of xx/xx/xxxx entered into Vision 2025 Budget Forecasting.
Fund #	410	661,972.85	1/1/2025	Month	Last Year #'s	
Revenue		Month - 10		10	Formulated #'s	
				83.3%		

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-334-01-80-22	2022 Disaster 4650-DR-WA State	-	-	-			-		
410-000-000-337-00-00-00	Stay At Work Program - Labor	-	-	-			-		Monthly
410-000-000-343-40-01-00	City of Castle Rock	318,706.16	381,609.58	378,529.00	53.3%; 0% Rate Increase	84.20%	59,822.84	359,330.00	46.7%; 0% Rate Increase 29,944.17
410-000-000-343-40-02-00	Cowlitz County - Toutle Water	275,571.30	330,685.56	331,657.00	46.7%; 0% Rate Increase	83.09%	56,085.70	410,114.00	53.3%; 0% Rate Increase 34,176.17
410-000-000-361-11-00-00	Investment Interest	14,504.79	14,504.79	-			(14,504.79)	-	
410-000-000-369-91-00-99	Miscellaneous Other	-	-	-			-		
410-000-000-395-20-00-00	Comp/Loss/Fixed Assets	-	-	-			-		
	Subtotal Revenue	608,782.25	726,799.93	710,186.00		85.72%	(16,613.93)	769,444.00	
		661,972.85	661,972.85	710,186.00				748,106.00	
		1,270,755.10	1,388,772.78	-			Balance Ck s/b -0-	1,517,550.00	

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-534-10-11-00	Regular Salaries	156,351.85	196,551.85	185,570.00		84.25%	29,218.15	200,090.00	305,694.00 Current Year Salaries
410-000-000-534-10-12-00	PT Salaries	-	-	-			-	-	325,223.00 Proposed Year Salaries
410-000-000-534-10-13-00	Overtime	19,583.64	21,712.42	15,010.00		130.47%	(4,573.64)	18,510.00	19,529.00 Increase in Salaries
410-000-000-534-10-21-00	Pension - WA State DRS	13,902.61	16,902.61	18,350.00		75.76%	4,447.39	12,350.00	
410-000-000-534-10-21-01	Pension - Western Conference Teamsters Pension	1,331.33	1,601.33	1,680.00		79.25%	348.67	1,000.00	
410-000-000-534-10-22-00	Medical, Life & Dental	41,978.17	50,578.17	57,910.00		72.49%	15,931.83	61,070.00	
410-000-000-534-10-22-01	HRA	438.75	528.75	540.00		81.25%	101.25	190.00	
410-000-000-534-10-23-00	Short Term Disability	623.68	773.68	810.00		77.00%	186.32	850.00	
410-000-000-534-10-23-01	Life Flight	181.50	181.50	210.00		86.43%	28.50	230.00	
410-000-000-534-10-24-00	Industrial Insurance	6,603.38	8,203.38	8,270.00		79.85%	1,666.62	12,310.00	
410-000-000-534-10-24-01	L&I WA DOC Workers	-	-	100.00		0.00%	100.00	100.00	
410-000-000-534-10-25-00	Social Security	13,587.48	16,387.48	15,390.00		88.29%	1,802.52	16,800.00	
410-000-000-534-10-26-00	Unemployment Insurance	355.78	435.78	490.00		72.61%	134.22	620.00	
410-000-000-534-10-28-00	Clothing Allowance	1,478.08	1,478.08	1,464.00		100.96%	(14.08)	1,203.00	
410-000-000-534-10-29-00	CDL, Drug/Alcohol Testing	339.35	383.35	500.00		67.87%	160.65	500.00	
410-000-000-534-10-41-00	Professional Service	3,432.92	3,728.60	5,000.00		68.66%	1,567.08	5,000.00	
410-000-000-534-10-41-01	State Examiner - Audit Costs	-	-	4,515.00	2025 Audit	0.00%	4,515.00	2,150.00	2027 Audit
410-000-000-534-10-43-01	Travel WA DOC Mileage	-	-	100.00		0.00%	100.00	100.00	

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-534-10-43-02	GIS Software	-	200.00	-			-	1,300.00	1k implementation 2025 (iamGIS) 6k annual renewal 26-27-28
410-000-000-534-10-46-00	Insurance	36,837.15	36,837.15	45,680.00	Email from RMSA toward end of September	80.64%	8,842.85	30,009.00	Email from RMSA toward end of September
410-000-000-534-10-47-00	Public Utility Service - Electric	32,717.41	40,095.65	45,000.00	Projected 5% PUD rate increase	72.71%	12,282.59	42,600.00	PUD 2%
410-000-000-534-10-47-01	Public Utility Service - Water/Sewer	1,298.26	1,550.64	3,000.00		43.28%	1,701.74	3,000.00	
410-000-000-534-10-47-02	Public Utility Service - Gas	19.40	23.84	201.00		9.65%	181.60	201.00	
410-000-000-534-40-43-00	Training Travel	612.60	612.60	1,100.00		55.69%	487.40	1,100.00	
410-000-000-534-40-49-00	Tuition & Registration	144.70	144.70	1,300.00		11.13%	1,155.30	1,300.00	
410-000-000-534-50-48-00	Equipment Repair & Maintenance	264.25	264.25	20,000.00	Clean tube settler basin	1.32%	19,735.75	20,000.00	Clean tube settler basin
410-000-000-534-50-48-01	Computer Equipment	-	51.59	360.00		0.00%	360.00	360.00	
410-000-000-534-51-48-00	Vehicle Repairs & Maintenance	949.03	2,011.44	1,400.00	Tires 06 D	67.79%	450.97	1,400.00	06 D engine repair
410-000-000-534-52-48-00	Building Repairs & Maintenance	-	-	3,000.00		0.00%	3,000.00	4,600.00	back door replacement, filter pipe painting, well repairs 600 hvac maintenance
410-000-000-534-52-48-01	Backwash System	-	-	5,000.00		0.00%	5,000.00	5,000.00	
410-000-000-534-66-41-00	SWAPCA Air Contaminant Reg Fee	573.80	573.80	200.00		286.90%	(373.80)	200.00	
410-000-000-534-90-31-00	Office & Operating Supplies	20,524.60	23,222.06	30,000.00		68.42%	9,475.40	30,000.00	
410-000-000-534-90-32-00	Fuel/Gas	1,368.84	1,471.89	1,300.00		105.30%	(68.84)	1,300.00	
410-000-000-534-90-35-00	Small Tools & Minor Equipment	1,836.28	1,857.82	31,000.00	\$6k intake transducer, \$10k WTP clearwell alarm, \$10k flow meter at intake, \$5k for other including cl2 injector pumps	5.92%	29,163.72	55,000.00	50k filter/clearwell, raw turbidimeters, 3k clarifier/blower actuators 2k other
410-000-000-534-90-36-00	Building Repair & Maintenance Supplies	38.45	48.14	4,000.00	Intake building siding	0.96%	3,961.55	5,500.00	Intake building siding \$600 WTP AC unit, desk, shelf repair
410-000-000-534-90-36-01	Vehicle Repair & Maintenance Supplies	360.70	368.12	1,500.00		24.05%	1,139.30	1,500.00	
410-000-000-534-90-36-02	Equipment Repair & Maintenance Supplies	-	-	2,000.00		0.00%	2,000.00	2,000.00	
410-000-000-534-90-41-00	Professional Service	28,490.72	28,490.72	7,000.00	5K intake property line & creek GPS (2k other)	407.01%	(21,490.72)	7,000.00	5K intake property line & creek GPS (2k other)
410-000-000-534-90-42-00	Telephone & Postage	4,805.23	6,057.16	4,200.00		114.41%	(605.23)	4,200.00	
410-000-000-534-90-43-00	Travel	-	-	100.00		0.00%	100.00	100.00	
410-000-000-534-90-44-00	Advertising	468.35	468.35	200.00		234.18%	(268.35)	200.00	

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-534-90-45-00	Short-Term - Operating Rentals & Leases	180.06	212.46	1,000.00		18.01%	819.94	1,000.00	
410-000-000-534-90-49-00	Miscellaneous	962.64	1,022.25	1,201.00		80.15%	238.36	1,201.00	
410-000-000-543-50-45-02	Building Rental	-	-	900.00		0.00%	900.00	900.00	
410-000-000-553-60-41-00	Noxious Weed Control District Tax	24.34	24.34	-			(24.34)		
410-000-000-554-20-41-00	Mosquito Control District Tax	16.05	16.05	100.00		16.05%	83.95	100.00	
410-000-000-591-34-72-02	DWSRF - 2006 - Principal	95,613.82	95,613.82	96,000.00		99.60%	386.18	95,700.00	
410-000-000-591-34-72-03	USDA RDA 2009 Loan - Principal	6,043.19	6,043.19	6,100.00		99.07%	56.81	6,275.00	
410-000-000-591-34-78-00	2015 RCAC Loan - Principal	-	-	-	early payoff 2024		-	-	
410-000-000-591-34-78-04	PWB 2013 Loan - Principal	10,923.10	10,923.10	11,030.00		99.03%	106.90	10,940.00	
410-000-000-592-34-81-00	2015 RCAC Loan - Interest	-	-	-	early payoff 2024		-	-	
410-000-000-592-34-83-04	PWB 2013 Loan - Interest	436.92	436.92	560.00		78.02%	123.08	410.00	
410-000-000-592-34-89-03	DWSRF - 2006 - Interest	2,868.41	2,868.41	2,900.00		98.91%	31.59	2,000.00	
410-000-000-592-34-89-04	USDA RDA 2009 Loan - Interest	7,954.81	7,954.81	8,000.00		99.44%	45.19	7,750.00	
410-000-000-594-34-64-00	Machinery and Equipment	153.12	153.12				(153.12)		
410-000-000-597-01-00-00	Transfer Out to General Fund 010	5,557.87	5,876.15	13,220.00	IT Costs	42.04%	7,662.13	22,225.00	IT Costs
410-000-000-597-18-00-00	Transfer Out to PW Veh. Replacement Fund 180	7,500.00	7,500.00	7,500.00		100.00%	-	10,000.00	
410-000-000-597-43-00-00	Transfer Out to Regional Water Cap Improvement Fund 430	38,225.00	38,225.00	38,225.00	Includes 20,000 for Raw Water Line Easement Savings	100.00%	-	60,000.00	20k Raw Water Line Easement Savings 25k Water System Plan 15k rehab pizza well
410-000-000-597-44-00-00	Transfer Out to Water Bond Reserve Fund 440	-	-	-	Stop in 2024 (See Loans - Reserve Tracking)		-	-	Stop in 2024 (See Loans - Reserve Tracking)
410-000-000-597-46-00-30	Transfer Out to Short Lived Asset Acct Fund 463	-	-	-	Stop in 2024 (See Loans - Reserve Tracking)		-	-	Stop in 2024 (See Loans - Reserve Tracking)

Total Expense	567,957.62	640,666.52	710,186.00	79.97%	69,519.48	769,444.00
Estimated Ending Fund Balance as of 12/31/2025	702,797.48	748,106.26	710,186.00		Estimated Ending Fund Balance	748,106.00

- Balance Ck s/b -0-

15% of Expenses	115,416.60
Is Estimated EFB greater than 15% of Expenses (SAO Requirement)?	Yes
Is Desired EFT greater than 15%?	Yes
Is Estimated EFB greater than Desired EFT?	Yes

Desired EFB	450,000.00
Balance over Desired EFT	298,106.00

Budget Status = Good

Assigned - BFB	748,106.00
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BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
						Revenue	769,444.00	-	
						Expenditures	769,444.00	-	
						Assigned - EFB	748,106.00		

Regional Water Capital Improvements

Fund **430** Beginning Fund Balance 135,088.34 As of 1/1/2025 Month 10 83.3%

Updated #'s Last Year #'s Formulated #'s

All data as of xx/xx/xxxx entered into Vision 2025 Budget Forecasting.

Revenue		Month - 10		83.3%					
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430-000-000-361-11-00-00	Investment Interest	3,618.94	3,618.94	-			(3,618.94)	-	
430-000-000-367-12-00-00	System Development Charges	7,344.00	8,394.00	5,000.00		146.88%	(2,344.00)	5,000.00	
430-000-000-397-00-41-00	Transfer In from Regional Water	38,225.00	38,225.00	38,225.00	Transfer 20,000 per year for Raw Water Line Easement Project - Starting 2021	100.00%	-	60,000.00	Transfer 20,000 for Raw Water Line Easement Project - Started 2021
Subtotal Revenue		49,187.94	50,237.94	43,225.00		113.80%	(7,012.94)	65,000.00	
		135,088.34	135,088.34	43,225.00				184,737.00	
		184,276.28	185,326.28	-		Balance Ck s/b -0-		249,737.00	

Expense									
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430-000-000-534-00-41-01	Water System Plan	-	-	-	In 2026 and 2027, need to reserve \$25,000 each for 2029 plan. 2028 will need additional \$15,000 for a total of \$65,000 (may change)		-	-	In 2026 and 2027, need to reserve \$25,000 each for 2029 plan. 2028 will need additional \$15,000 for a total of \$65,000 (may change) Cumulative Reserve 2026 = 25,000
430-000-000-534-10-24-01	L&I WA DOC Workers	-	-	25.00		0.00%	25.00	25.00	
430-000-000-534-10-41-00	External Taxes - DOR	588.89	588.89	200.00		294.45%	(388.89)	200.00	
430-000-000-589-00-89-00	Refunds	-	-	-			-	-	
430-000-000-594-34-62-00	Buildings & Structures	-	-	18,000.00	rehab pizza well	0.00%	18,000.00	25,000.00	rehab pizza well
430-000-000-594-34-63-00	Improvements Other than Buildings	-	-	57,000.00	SR 504 WMP - abandon and fill main behind shell station/res. Hatch sensor	0.00%	57,000.00	57,000.00	SR 504 WMP - abandon and fill main behind shell station,\$47k Cathodic prot 504 res
430-000-000-594-34-63-01	Raw Water Line Easement	-	-	60,000.00	Track accumulations of revenue specific for this project. 2025 = 60,000	0.00%	60,000.00	-	Track accumulations of revenue specific for this project. 2026 = 80,000 (EFB must be greater than cumulative) Start negotiations in 2033. Should have 220k reserved by 2033 budget (at 20k per year through 2033 transfers).
Total Expense		588.89	588.89	135,225.00		0.44%	134,636.11	82,225.00	
Estimated Ending Fund Balance as of 12/31/2025		183,687.39	184,737.39	135,225.00				167,512.00	
				-	Balance Ck s/b -0-				

Raw Water Line Easement

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
	Year	Amount	Cumulative			15% of Expenses	12,333.75		
	2021	10,000.00	10,000.00		Is Estimated EFB greater than 15% of Expenses (SAO Requirement)?		Yes		
	2022	10,000.00	20,000.00		Is Desired EFT greater than 15%?		Yes		
	2023	10,000.00	30,000.00		Is Estimated EFB greater than Desired EFT?		Yes		
	2024	10,000.00	40,000.00		Balance over Desired EFT		5,000.00		
	2025	20,000.00	60,000.00		Desired EFB		150,000.00		
	2026	20,000.00	80,000.00		Budget Status = Good				
	Water System Plan				Assigned	Raw Water Line Easement - BFB	60,000.00	2026	
	Year	Amount	Cumulative			Additional - BFB	124,737.00		
	2026	25,000.00	25,000.00			Assigned - BFB	184,737.00		
	2027	25,000.00	50,000.00			Revenue	65,000.00	(17,225.00)	
	2028	15,000.00	65,000.00			Expenditures	82,225.00	17,225.00	Expenditures > Revenue
	Total Reserves (Balance Required)		145,000.00			Raw Water Line Easement - EFB	80,000.00	2026	
						Additional - EFB	87,512.00		
						Assigned - EFB	167,512.00		

Fund	Water Bond Reserve	Beginning Fund Balance	As of					Updated #'s	All data as of xx/xx/xxxx entered into Vision 2025 Budget Forecasting.
Fund #	440	221,895.79	1/1/2025			Month		Last Year #'s	
Revenue		Month - 10				10		Formulated #'s	
						83.3%			
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
440-000-000-361-11-00-00	Investment Interest	4,795.47	4,795.47	-			(4,795.47)	-	
440-000-000-397-00-40-00	Transfer In from Water Fund	-	-	-	2024 - Stopped transfer - Balance sufficient. Balance includes \$105,250 for HB & 107,497 for USDA		-	-	2024 - Stopped transfer - Balance sufficient. Balance includes \$113,345 each for HB and USDA
440-000-000-397-00-41-00	Transfer In from Regional Water	-	-	-			-	-	
	Subtotal Revenue	4,795.47	4,795.47	-			(4,795.47)	-	
		221,895.79	221,895.79	-				226,691.00	
		226,691.26	226,691.26	-			Balance Ck s/b -0-	226,691.00	

Expense									
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
	Total Expense	-	-	-			-	-	
	Estimated Ending Fund Balance as of 12/31/2025	226,691.26	226,691.26	-			Estimated Ending Fund Balance	226,691.00	
				-	Balance Ck s/b -0-				

Is Estimated EFB greater than Desired EFT? **Yes**

Desired EFB 50,000.00

Balance over Desired EFT 310,000.00

Budget Status = Good

Assigned - BFB 226,691.00

Revenue -

Expenditures -

Assigned - EFB 226,691.00

Fund **Short Lived Asset Reserve** Beginning Fund Balance As of Updated #'s All data as of xx/xx/xxxx entered into Vision 2025 Budget Forecasting.

Fund # **463** 50,797.91 **1/1/2025** Month Last Year #'s Formulated #'s

Revenue Month - 10 83.3%

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
463-000-000-361-11-00-00	Investment Interest	1,090.48	1,090.48	-			(1,090.48)	-	
463-000-000-397-00-41-00	Transfer In from Regional Water	-	-	-			-	-	Stopped Transfer for 2024; Balance Sufficient
	Subtotal Revenue	1,090.48	1,090.48	-			(1,090.48)	-	
		50,797.91	50,797.91	-				51,888.00	
		51,888.39	51,888.39	-		Balance Ck s/b -0-		51,888.00	

Expense

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
	Total Expense	-	-	-			-	-	
	Estimated Ending Fund Balance as of 12/31/2025	51,888.39	51,888.39	-		Estimated Ending Fund Balance		51,888.00	
				-		Balance Ck s/b -0-			

15% of Expenses -
 Is Estimated EFB greater than 15% of Expenses (SAO Requirement)? **Yes**
 Is Desired EFT greater than 15%? **Yes**
 Is Estimated EFB greater than Desired EFT? **Yes**
Desired EFB 46,500.00
 Balance over Desired EFT 5,388.00
Budget Status = Good

Assigned - BFB 51,888.00
 Revenue -
 Expenditures -
 Assigned - EFB 51,888.00