

RESOURCES

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Beginning Fund Balance:</i>				
1	\$72,212	\$91,322	\$66,000	Available cash on hand (cash basis)	\$157,172	\$157,172	\$133,000	1
2								2
3	\$1,680	\$1,899	\$1,750	Previously levied taxes estimated to be received	\$2,000	\$2,000	\$2,000	3
4	\$16,912	\$12,317	\$0	Interest	\$0	\$0	\$0	4
5	\$0	\$0	\$0	Other Resources	\$0	\$0	\$0	5
6								6
7	\$395,936	\$400,679	\$375,000	Water Sales	\$518,426	\$518,426	\$518,426	7
8								8
9								9
10	\$5,444	\$20,022	\$2,500	Miscellaneous Income	\$8,000	\$8,000	\$8,000	10
11	\$1,279	\$2,013	\$1,500	Service Installations	\$2,000	\$2,000	\$2,000	11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	\$493,463	\$528,252	\$446,750	Total Resources, except taxes to be levied	\$687,598	\$687,598	\$663,426	29
30			\$110,114	Taxes necessary to balance	\$0	\$0	\$0	30
31	\$64,672	\$56,052		Taxes collected in year levied				31
32	\$558,135	\$584,304	\$556,864	Total Resources	\$687,598	\$687,598	\$663,426	32

EXPENDITURE SUMMARY

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Personal Services:</i>				
1	\$331,772	\$379,773	\$407,964	Personal Services	\$446,931	\$446,931	\$446,931	1
2								2
3								3
4								4
5								5
6								6
7	\$331,772	\$379,773	\$407,964	Total Personal Services	\$446,931	\$446,931	\$446,931	7
				<i>Materials And Services:</i>				
8	\$48,402	\$50,910	\$54,000	Administration	\$52,800	\$52,800	\$54,960	8
9								9
10	\$74,639	\$80,319	\$82,900	Operations & Maintenance	\$87,400	\$87,400	\$87,400	10
11								11
12								12
13								13
14	\$123,041	\$131,229	\$136,900	Total Materials And Services	\$140,200	\$140,200	\$142,360	14
				<i>Capital Outlay:</i>				
15								15
16	\$0	\$0	\$0	Water System Capital Outlay	\$0	\$0	\$0	16
17								17
18								18
19								19
20								20
21	\$0	\$0	\$0	Total Capital Outlay	\$0	\$0	\$0	21
				<i>Transfers To Other Funds:</i>				
22								22
23	\$12,000	\$12,000	\$12,000	Truck & Equipment Fund	\$12,000	\$12,000	\$12,000	23
24				Transfer To Capital Improvement Fund	\$88,467	\$88,467	\$62,135	24
25		\$0	\$0	General Operating Contingency	\$0	\$0	\$0	25
26	\$12,000	\$12,000	\$12,000	Total Transfers And Contingencies	\$100,467	\$100,467	\$74,135	26
27	\$466,813	\$523,002	\$556,864	Total Expenditures	\$687,598	\$687,598	\$663,426	27
28	\$91,322	\$61,302	\$0	Unapropriated Ending Fund Balance	\$0	\$0	\$0	28
29	\$558,135	\$584,304	\$556,864	Total	\$687,598	\$687,598	\$663,426	29

DETAILED EXPENDITURES

GENERAL OPERATING FUND
PERSONAL SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Gross Wages:</i>				1
2	\$90,126	\$96,186	\$99,686	General Manager	\$105,784	\$105,784	\$105,784	2
3	\$43,649	\$56,545	\$63,278	Operator	\$65,267	\$65,267	\$65,267	3
4	\$36,622	\$38,910	\$40,228	Office Manager	\$42,220	\$42,220	\$42,220	4
5	\$36,223	\$37,919	\$39,552	Maintenance Worker 2	\$41,360	\$41,360	\$41,360	5
6	\$5,000	\$7,000	\$8,000	Comp Vacation Payoff	\$12,000	\$12,000	\$12,000	6
7	\$270	\$370	\$500	Part Time Operator	\$500	\$500	\$500	7
8	\$0	\$0	\$1,000	Cascade Head Employee: Nate	\$1,000	\$1,000	\$1,000	8
9	\$0	\$0	\$1,000	Cascade Head Employee: James	\$1,000	\$1,000	\$1,000	9
10	\$211,890	\$236,930	\$253,244	Total Gross Wages	\$269,131	\$269,131	\$269,131	10
11				<i>Payroll Taxes & Benefits:</i>				11
12	\$16,217	\$18,125	\$19,220	Social Security / Medicare	\$20,000	\$20,000	\$20,000	12
13	\$4,154	\$4,251	\$3,911	Workers Comp. / Accident Insurance	\$4,400	\$4,400	\$4,400	13
14	\$28,899	\$42,545	\$45,038	PERS	\$52,900	\$52,900	\$52,900	14
15	\$70,420	\$77,741	\$86,271	Health Insurance	\$100,200	\$100,200	\$100,200	15
16	\$192	\$181	\$280	Dept. of Rev. / Unemployment	\$300	\$300	\$300	16
17								17
18								18
19	\$119,882	\$142,843	\$154,720	Total Payroll Taxes & Benefits	\$177,800	\$177,800	\$177,800	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	\$331,772	\$379,773	\$407,964	Total Expentatures	\$446,931	\$446,931	\$446,931	31
32								32
33	\$331,772	\$379,773	\$407,964	Total	\$446,931	\$446,931	\$446,931	33

DETAILED EXPENDITURES

GENERAL OPERATING FUND
MATERIALS & SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Administration:</i>				1
2	\$8,487	\$6,376	\$8,500	Office Supplies & Expense	\$10,000	\$10,000	\$10,000	2
3	\$5,823	\$5,973	\$6,000	Telephone	\$6,000	\$6,000	\$6,000	3
4	\$8,160	\$8,328	\$8,700	Office Rent and Maintenance	\$1,100	\$1,100	\$3,260	4
5	\$15,715	\$18,869	\$18,000	Insurance & Bond	\$21,000	\$21,000	\$21,000	5
6	\$6,732	\$6,373	\$7,500	Legal & Auditing	\$8,000	\$8,000	\$8,000	6
7	\$2,308	\$2,806	\$3,000	Memberships and Dues	\$3,500	\$3,500	\$3,500	7
8	\$330	\$450	\$300	Refunds To Customers	\$1,200	\$1,200	\$1,200	8
9	\$847	\$1,735	\$2,000	Bank Charges	\$2,000	\$2,000	\$2,000	9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17	\$48,402	\$50,910	\$54,000	Total Administration	\$52,800	\$52,800	\$54,960	17
18				<i>Operations & Maintenance:</i>				18
19	\$8,118	\$7,061	\$10,000	Vehicle Maintenance and Fuel	\$7,500	\$7,500	\$7,500	19
20	\$106	\$191	\$1,000	Misc.	\$1,000	\$1,000	\$1,000	20
21	\$35,343	\$42,380	\$45,000	Repair & Maintenance	\$50,000	\$50,000	\$50,000	21
22	\$1,065	\$4,845	\$3,000	Workshops & Seminars	\$3,000	\$3,000	\$3,000	22
23	\$10,969	\$3,589	\$5,000	Plant Supplies & Tools	\$4,000	\$4,000	\$4,000	23
24	\$2,297	\$4,823	\$3,000	Chlorine & Chemical	\$5,000	\$5,000	\$5,000	24
25	\$10,661	\$10,504	\$12,000	Electricity	\$13,000	\$13,000	\$13,000	25
26	\$3,454	\$6,026	\$3,000	Water Testing	\$3,000	\$3,000	\$3,000	26
27	\$2,626	\$900	\$900	Waste Water Charges	\$900	\$900	\$900	27
28								28
29	\$74,639	\$80,319	\$82,900	Total Operations & Maintenance	\$87,400	\$87,400	\$87,400	29
30								30
31	\$123,041	\$131,229	\$136,900	Total Expenditures	\$140,200	\$140,200	\$142,360	31
32								32
33	\$123,041	\$131,229	\$136,900	Total	\$140,200	\$140,200	\$142,360	33

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

DEBT SERVICE FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2021/22				
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<i>Resources:</i>					
				Beginning Fund Balance:					
1	\$121,285	\$123,230	\$123,957	Cash on Hand (Cash Basis)	\$120,896	\$120,896	\$120,896	1	
2								2	
3	\$0	\$0	\$2,250	Previously Levied Taxes Estimated to be Received	\$2,250	\$2,250	\$2,250	3	
4								4	
5								5	
6								6	
7	\$121,285	\$123,230	\$126,207	Total Resources, Except Taxes to be Levied	\$123,146	\$123,146	\$123,146	7	
8			\$53,700	Taxes Necessary to Balance	\$56,761	\$56,761	\$56,761	8	
9	\$61,914	\$60,727		Taxes Collected in Year Levied				9	
10	\$183,199	\$183,957	\$179,907	Total Resources	\$179,907	\$179,907	\$179,907	10	
				<i>Requirements:</i>					
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
1	\$45,436	\$47,040	\$48,700	6/20/06	12/01/21	\$50,419	\$50,419	\$50,419	1
2	\$0	\$0	\$0						2
3	\$0	\$0	\$0						3
4	\$45,436	\$47,040	\$48,700	Total Principal		\$50,419	\$50,419	\$50,419	4
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
5	\$14,533	\$12,930	\$11,269	6/20/06	12/01/21	\$9,550	\$9,550	\$9,550	5
6	\$0	\$0	\$0						6
7	\$0	\$0	\$0						7
8	\$14,533	\$12,930	\$11,269	Total Interest		\$9,550	\$9,550	\$9,550	8
				Unappropriated Balance for Following Year By					
				Issue Date	Budgeted Payment Date				
9									9
10			\$59,969	06/20/06	12/01/22	\$59,969	\$59,969	\$59,969	10
11			\$59,969	06/20/06	12/01/23	\$59,969	\$59,969	\$59,969	11
12									12
13	\$113,706	\$123,987	\$119,938	Unappropriated ending fund balance		\$119,938	\$119,938	\$119,938	13
14	\$59,969	\$59,970	\$179,907	Total Requirements		\$179,907	\$179,907	\$179,907	

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

SYSTEM DEVELOPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$217,299	\$46,129	\$10,890	Cash on hand* (cash basis)	\$75,838	\$75,838	\$75,838	1
2								2
3								3
4								4
5								5
6	\$71,282	\$43,227	\$21,780	System Development Charges	\$44,268	\$44,268	\$44,268	6
7	\$0	\$0	\$0	Miscellaneous	\$0	\$0	\$0	7
8								8
9								9
10								10
11								11
12	\$288,581	\$89,356	\$32,670	Total Resources	\$120,106	\$120,106	\$120,106	12
				<i>Requirements:</i>				
1								1
2								2
3	\$2,981	\$3,736	\$32,670	Capital Outlay	\$120,106	\$120,106	\$120,106	3
4	\$239,471	\$75,476		Contributed Capital Out				4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	\$46,129	\$10,144	\$0	Ending Fund Balance	\$0	\$0	\$0	16
17	\$242,452	\$79,212	\$32,670	Total Requirements	\$120,106	\$120,106	\$120,106	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

TRUCK & EQUIPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				Beginning Fund Balance				
1	\$71,144	\$39,007	\$47,521	Cash on hand* (cash basis)	\$26,602	\$26,602	\$26,602	1
2								2
3								3
4								4
5	\$12,000	\$12,000	\$12,000	Transferred from other funds	\$12,000	\$12,000	\$12,000	5
6	\$0	\$0	\$0	Miscellaneous Income	\$0	\$0	\$0	6
7								7
8								8
9	\$83,144	\$51,007	\$59,521	Total resources, except taxes to be levied	\$38,602	\$38,602	\$38,602	9
10								10
11								11
12	\$83,144	\$51,007	\$59,521	Total resources	\$38,602	\$38,602	\$38,602	12
				<i>Requirements:</i>				
1								1
2								2
3	\$20,514	\$1,486	\$59,521	Capital Outlay	\$38,602	\$38,602	\$38,602	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$62,630	\$49,521	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$20,514	\$1,486	\$59,521	Total Requirements	\$38,602	\$38,602	\$38,602	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

CAPITAL IMPROVEMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021/22			
	Actual Second Preceding Year 2018/19	Actual First Preceding Year 2019/20	Adopted Budget This Year 2020/21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$437,221	\$290,376	\$47,442	Cash on hand* (cash basis)	\$54,041	\$54,041	\$54,041	1
2	\$0	\$0	\$4,000	LGIP Interest	\$3,000	\$3,000	\$3,000	2
3	\$0	\$0	\$3,000	Previously levied taxes estimated to be received	\$2,600	\$2,600	\$2,600	3
4	\$0	\$0	\$27,500	DEQ Grant	\$27,500	\$27,500	\$27,500	4
5	\$0	\$0	\$2,500	SDIS Grant	\$0	\$0	\$0	5
6	\$12,209	\$0	\$0	Miscellaneous	\$0	\$0	\$0	6
7				Transfer From General Fund	\$88,467	\$88,467	\$62,135	7
8								8
9	\$449,430	\$290,376	\$84,442	Total resources, except taxes to be levied	\$175,608	\$175,608	\$149,276	9
10			\$21,848	Taxes necessary to balance	\$136,241	\$136,241	\$136,241	10
11	\$61,137	\$74,897		Taxes collected in year levied				11
12	\$510,567	\$365,273	\$106,290	Total Resources	\$311,849	\$311,849	\$285,517	12
				<i>Requirements:</i>				
1								1
2	\$220,191	\$4,785	\$76,290	Capital Outlay	\$284,349	\$284,349	\$258,017	2
3		\$315,187		Contributed Capital Out				3
4								4
5	\$0	\$0	\$30,000	Materials And Services	\$27,500	\$27,500	\$27,500	5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$290,376	\$45,301	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$220,191	\$319,972	\$106,290	Total Requirements	\$311,849	\$311,849	\$285,517	17