

RESOURCES

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Beginning Fund Balance:</i>				
1	\$61,302	\$131,266	\$73,966	Available cash on hand (cash basis)	\$50,000	\$50,000	\$50,000	1
2								2
3	\$2,193	\$3,014	\$0	Prev levied taxes estimated to be received	\$0	\$0	\$0	3
4	\$226	\$3	\$5	Interest	\$25	\$25	\$25	4
5	\$0	\$0	\$0	Other Resources	\$0	\$0	\$0	5
6								6
7	\$484,175	\$514,769	\$525,000	Water Sales	\$542,200	\$542,200	\$542,200	7
8								8
9								9
10	\$8,493	\$10,682	\$8,500	Miscellaneous Income	\$8,000	\$8,000	\$8,000	10
11	\$1,742	\$6,015	\$3,000	Service Installations	\$4,000	\$4,000	\$4,000	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	\$558,131	\$665,749	\$610,471	Total Resources, except taxes to be levied	\$604,225	\$604,225	\$604,225	29
30			\$0	Taxes necessary to balance	\$0	\$0	\$0	30
31	\$110,959	\$0		Taxes collected in year levied				31
32	\$669,090	\$665,749	\$610,471	Total Resources	\$604,225	\$604,225	\$604,225	32

EXPENDITURE SUMMARY

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Personal Services:</i>				
1	\$397,477	\$446,931	\$382,299	Personal Services	\$443,352	\$443,352	\$443,352	1
2								2
3								3
4								4
5								5
6								6
7	\$397,477	\$446,931	\$382,299	Total Personal Services	\$443,352	\$443,352	\$443,352	7
				<i>Materials And Services:</i>				
8	\$57,916	\$50,867	\$56,410	Administration	\$56,410	\$56,410	\$56,410	8
9								9
10	\$70,431	\$75,178	\$96,650	Operations & Maintenance	\$97,400	\$97,400	\$97,400	10
11								11
12								12
13								13
14	\$128,347	\$126,045	\$153,060	Total Materials And Services	\$153,810	\$153,810	\$153,810	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	\$15,000	Transfer To Truck & Equipment Fund	\$7,063	\$7,063	\$7,063	23
24	\$0	\$0	\$7,129	Transfer To Capital Improvement Fund	\$0	\$0	\$0	24
25		\$0	\$0	General Operating Contingency	\$0	\$0	\$0	25
26	\$12,000	\$12,000	\$22,129	Total Transfers And Contingencies	\$7,063	\$7,063	\$7,063	26
27	\$537,824	\$584,976	\$557,488	Total Expenditures	\$604,225	\$604,225	\$604,225	27
28	\$131,266	\$80,773	\$50,000	Unapropriated Ending Fund Balance	\$0	\$0	\$0	28
29	\$669,090	\$665,749	\$607,488	Total	\$604,225	\$604,225	\$604,225	29

DETAILED EXPENDITURES

GENERAL OPERATING FUND
PERSONAL SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding Year 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Gross Wages:</i>				1
2	\$98,191	\$103,022	\$113,279	General Manager	\$115,670	\$115,670	\$115,670	2
3	\$58,177	\$55,293	\$68,659	Operator	\$69,306	\$69,306	\$69,306	3
4	\$40,036	\$41,953	\$46,020	Office Manager	\$49,005	\$49,005	\$49,005	4
5	\$37,961	\$34,290	\$0	Maintenance Worker	\$34,007	\$34,007	\$34,007	5
6	\$8,000	\$10,000	\$12,000	Comp Vacation Payoff	\$12,000	\$12,000	\$12,000	6
7	\$384	\$574	\$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	\$242,749	\$245,132	\$242,458	Total Gross Wages	\$282,488	\$282,488	\$282,488	10
11				<i>Payroll Taxes & Benefits:</i>				11
12	\$16,500	\$18,753	\$17,477	Social Security / Medicare	\$20,539	\$20,539	\$20,539	12
13	\$4,404	\$4,460	\$4,500	Workers Comp. / Accident Insurance	\$4,500	\$4,500	\$4,500	13
14	\$43,645	\$48,772	\$47,360	PERS	\$58,603	\$58,603	\$58,603	14
15	\$90,009	\$97,896	\$70,204	Health Insurance	\$75,411	\$75,411	\$75,411	15
16	\$170	\$162	\$300	Dept. of Rev. / Unemployment	\$200	\$200	\$200	16
17				Paid Leave Oregon	\$1,611	\$1,611	\$1,611	17
18								18
19	\$154,728	\$170,043	\$139,841	Total Payroll Taxes & Benefits	\$160,864	\$160,864	\$160,864	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	\$397,477	\$415,175	\$382,299	Total Expentatures	\$443,352	\$443,352	\$443,352	31
32								32
33	\$397,477	\$415,175	\$382,299	Total	\$443,352	\$443,352	\$443,352	33

DETAILED EXPENDITURES

GENERAL OPERATING FUND
MATERIALS & SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding Year 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Administration:</i>				1
2	\$9,474	\$9,391	\$10,000	Office Supplies & Expense	\$10,000	\$10,000	\$10,000	2
3	\$4,919	\$5,916	\$6,000	Telephone & Internet	\$6,000	\$6,000	\$6,000	3
4	\$8,490	\$2,514	\$2,160	Office Rent	\$2,160	\$2,160	\$2,160	4
5	\$20,029	\$20,457	\$21,500	Insurance & Bonds	\$21,500	\$21,500	\$21,500	5
6	\$7,577	\$7,982	\$10,000	Legal & Auditing	\$10,000	\$10,000	\$10,000	6
7	\$4,777	\$2,147	\$3,750	Memberships and Dues	\$3,750	\$3,750	\$3,750	7
8	\$779	\$703	\$1,000	Customer Refunds	\$1,000	\$1,000	\$1,000	8
9	\$1,871	\$1,757	\$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	\$57,916	\$50,867	\$56,410	Total Administration	\$56,410	\$56,410	\$56,410	17
18				<i>Operations & Maintenance:</i>				18
19	\$5,359	\$10,723	\$7,750	Vehicle Maintenance and Fuel	\$8,000	\$8,000	\$8,000	19
20	\$399	\$97	\$1,000	Misc.	\$1,000	\$1,000	\$1,000	20
21	\$43,146	\$41,006	\$60,000	Repair & Maintenance	\$60,000	\$60,000	\$60,000	21
22	\$0	\$880	\$3,000	Workshops & Seminars	\$3,000	\$3,000	\$3,000	22
23	\$3,746	\$3,917	\$4,000	Plant Supplies & Tools	\$4,000	\$4,000	\$4,000	23
24	\$2,454	\$1,982	\$4,000	Chlorine & Chemical	\$4,000	\$4,000	\$4,000	24
25	\$11,561	\$10,970	\$12,500	Electricity	\$13,000	\$13,000	\$13,000	25
26	\$2,866	\$4,703	\$3,500	Water Testing	\$3,500	\$3,500	\$3,500	26
27	\$900	\$900	\$900	Waste Water Charges	\$900	\$900	\$900	27
28								28
29	\$70,431	\$75,178	\$96,650	Total Operations & Maintenance	\$97,400	\$97,400	\$97,400	29
30								30
31	\$128,347	\$126,045	\$153,060	Total Expenditures	\$153,810	\$153,810	\$153,810	31
32								32
33	\$128,347	\$126,045	\$153,060	Total	\$153,810	\$153,810	\$153,810	33

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

DEBT SERVICE FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023/24				
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<i>Resources:</i>					
				Beginning Fund Balance:					
1	\$123,987	\$120,315	\$121,240	Cash on Hand (Cash Basis)	\$122,604	\$122,604	\$122,604	1	
2								2	
3	\$0	\$0	\$2,000	Previously Levied Taxes Estimated to be Received	\$2,000	\$2,000	\$2,000	3	
4								4	
5								5	
6								6	
7	\$123,987	\$120,315	\$123,240	Total Resources, Except Taxes to be Levied	\$124,604	\$124,604	\$124,604	7	
8			\$56,668	Taxes Necessary to Balance	\$55,304	\$55,304	\$55,304	8	
9	\$56,297	\$60,971		Taxes Collected in Year Levied				9	
10	\$180,284	\$181,286	\$179,908	Total Resources	\$179,908	\$179,908	\$179,908	10	
				<i>Requirements:</i>					
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
1	\$48,700	\$50,419	\$52,199	6/20/06	12/01/23	\$54,042	\$54,042	\$54,042	1
2	\$0	\$0	\$0						2
3	\$0	\$0	\$0						3
4	\$48,700	\$50,419	\$52,199	Total Principal		\$54,042	\$54,042	\$54,042	4
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
5	\$11,269	\$9,550	\$7,770	6/20/06	12/01/22	\$5,927	\$5,927	\$5,927	5
6	\$0	\$0	\$0						6
7	\$0	\$0	\$0						7
8	\$11,269	\$9,550	\$7,770	Total Interest		\$5,927	\$5,927	\$5,927	8
				Unappropriated Balance for Following Year By					
				Issue Date	Budgeted Payment Date				
9									9
10			\$59,969	06/20/06	12/01/24	\$59,969	\$59,969	\$59,969	10
11			\$59,970	06/20/06	12/01/25	\$59,970	\$59,970	\$59,970	11
12									12
13	\$113,706	\$121,317	\$119,939	Unappropriated ending fund balance		\$119,939	\$119,939	\$119,939	13
14	\$59,969	\$59,969	\$179,908	Total Requirements		\$179,908	\$179,908	\$179,908	

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

SYSTEM DEVELOPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding Year 2021/22	Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$10,144	\$86,905	\$188,468	Cash on hand* (cash basis)	\$308,938	\$308,938	\$308,938	1
2								2
3								3
4								4
5								5
6	\$76,761	\$128,094	\$72,282	System Development Charges	\$89,009	\$89,009	\$89,009	6
7	\$0	\$0	\$0	Miscellaneous	\$0	\$0	\$0	7
8								8
9								9
10								10
11								11
12	\$86,905	\$214,999	\$260,750	Total Resources	\$397,947	\$397,947	\$397,947	12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$0	\$260,750	Capital Outlay	\$397,947	\$397,947	\$397,947	3
4	\$0	\$0	\$0	Contributed Capital Out	\$0	\$0	\$0	4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	\$86,905	\$214,999	\$0	Ending Fund Balance	\$0	\$0	\$0	16
17	\$0	\$0	\$260,750	Total Requirements	\$397,947	\$397,947	\$397,947	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

TRUCK & EQUIPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				Beginning Fund Balance				
1	\$49,521	\$26,602	\$44,602	Cash on hand* (cash basis)	\$48,182	\$48,182	\$48,182	1
2								2
3								3
4								4
5	\$12,000	\$12,000	\$15,000	Transferred from other funds	\$7,063	\$7,063	\$7,063	5
6	\$0	\$6,000	\$0	Miscellaneous Income	\$0	\$0	\$0	6
7								7
8								8
9	\$61,521	\$44,602	\$59,602	Total resources, except taxes to be levied	\$55,245	\$55,245	\$55,245	9
10								10
11								11
12	\$61,521	\$44,602	\$59,602	Total resources	\$55,245	\$55,245	\$55,245	12
				<i>Requirements:</i>				
1								1
2								2
3	\$34,919	\$0	\$59,602	Capital Outlay	\$55,245	\$55,245	\$55,245	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$26,602	\$44,602	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$34,919	\$0	\$59,602	Total Requirements	\$55,245	\$55,245	\$55,245	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

CAPITAL IMPROVEMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$45,301	\$52,545	\$183,656	Cash on hand* (cash basis)	\$275,937	\$275,937	\$275,937	1
2	\$2,321	\$2,722	\$3,000	LGIP Interest	\$20,000	\$20,000	\$20,000	2
3	\$0	\$0	\$4,800	Previously levied taxes estimated to be received	\$6,000	\$6,000	\$6,000	3
4	\$0	\$0	\$27,500	DEQ Grant	\$50,000	\$50,000	\$50,000	4
5								5
6	\$0	\$0	\$0	Miscellaneous	\$0	\$0	\$0	6
7		\$62,135	\$7,129	Transfer From General Fund	\$0	\$0	\$0	7
8								8
9	\$47,622	\$117,402	\$226,085	Total resources, except taxes to be levied	\$351,937	\$351,937	\$351,937	9
10			\$141,671	Taxes necessary to balance	\$148,122	\$148,122	\$148,122	10
11	\$25,213	\$140,076		Taxes collected in year levied				11
12	\$72,835	\$257,478	\$367,756	Total Resources	\$500,059	\$500,059	\$500,059	12
				<i>Requirements:</i>				
1								1
2	\$20,290	\$76,325	\$300,256	Capital Outlay	\$450,059	\$450,059	\$450,059	2
3	\$0	\$0	\$0	Contributed Capital Out	\$0	\$0	\$0	3
4			\$0					4
5	\$0	\$0	\$27,500	Materials And Services	\$0	\$0	\$0	5
6								6
7			\$40,000	Transfere to Watershed Acquisition Fund	\$50,000	\$50,000	\$50,000	7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$52,545	\$181,153	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$20,290	\$76,325	\$367,756	Total Requirements	\$500,059	\$500,059	\$500,059	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

WATERSHED ACQUISITION FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023/24			
	Actual Second Preceding Year 2020/21	Actual First Preceding 2021/22	Adopted Budget This Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				Beginning Fund Balance				
1	\$0	\$0	\$0	Cash on hand* (cash basis)	\$0	\$0	\$0	1
2								2
3								3
4								4
5	\$0	\$0	\$40,000	Transferred from other funds	\$50,000	\$50,000	\$50,000	5
6	\$0	\$0	\$0	Miscellaneous Income	\$0	\$0	\$0	6
7								7
8								8
9	\$0	\$0	\$40,000	Total resources, except taxes to be levied	\$50,000	\$50,000	\$50,000	9
10								10
11								11
12	\$0	\$0	\$40,000	Total resources	\$50,000	\$50,000	\$50,000	12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$0	\$40,000	Capital Outlay	\$50,000	\$50,000	\$50,000	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$0	\$0	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$0	\$0	\$40,000	Total Requirements	\$50,000	\$50,000	\$50,000	17