

**RESOURCES**

**GENERAL OPERATING FUND**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Beginning Fund Balance:</i>				
1	\$131,266	\$50,394	\$50,000	Available cash on hand (cash basis)	\$67,125	\$67,125		1
2								2
3	\$3,014	\$0	\$0	Prev levied taxes estimated to be received	\$450	\$450		3
4	\$3	\$48	\$25	Interest	\$75	\$75		4
5	\$0	\$0	\$0	Other Resources	\$0	\$0		5
6								6
7	\$514,769	\$530,770	\$542,200	Water Sales	\$606,760	\$606,760		7
8								8
9								9
10	\$10,682	\$7,157	\$8,000	Miscellaneous Income	\$7,000	\$7,000		10
11	\$6,015	\$6,277	\$4,000	Service Installations	\$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	\$665,749	\$594,646	\$604,225	Total Resources, except taxes to be levied	\$685,410	\$685,410		29
30			\$0	Taxes necessary to balance	\$0	\$0		30
31	\$110,959	\$0		Taxes collected in year levied				31
32	\$776,708	\$594,646	\$604,225	Total Resources	\$685,410	\$685,410		32

**EXPENDITURE SUMMARY**

**GENERAL OPERATING FUND**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Personal Services:</i>				
1	\$415,175	\$363,402	\$443,352	Personal Services	\$505,879	\$505,879		1
2								2
3								3
4								4
5								5
6								6
7	\$415,175	\$363,402	\$443,352	Total Personal Services	\$505,879	\$505,879		7
				<i>Materials And Services:</i>				
8	\$50,867	\$51,887	\$56,410	Administration	\$57,680	\$57,680		8
9								9
10	\$75,178	\$85,422	\$97,400	Operations & Maintenance	\$101,450	\$101,450		10
11								11
12								12
13								13
14	\$126,045	\$137,309	\$153,810	Total Materials And Services	\$159,130	\$159,130		14
				<i>Capital Outlay:</i>				
15								15
16	\$0	\$0	\$0	Water System Capital Outlay	\$0	\$0		16
17								17
18								18
19								19
20								20
21	\$0	\$0	\$0	Total Capital Outlay	\$0	\$0		21
				<i>Transfers To Other Funds:</i>				
22								22
23	\$12,000	\$12,000	\$7,063	Transfer To Truck & Equipment Fund	\$17,125	\$17,125		23
24	\$0	\$0	\$0	Transfer To Capital Improvement Fund	\$0	\$0		24
25		\$0	\$0	General Operating Contingency	\$0	\$0		25
26	\$12,000	\$12,000	\$7,063	Total Transfers And Contingencies	\$17,125	\$17,125		26
27	\$553,220	\$512,711	\$604,225	Total Expenditures	\$682,134	\$682,134		27
28	\$223,488	\$81,935	\$0	Unappropriated Ending Fund Balance	\$3,276	\$3,276		28
29	\$776,708	\$594,646	\$604,225	Total	\$685,410	\$685,410		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 2021/22	Actual First Preceding Year 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Gross Wages:</i>				1
2	\$103,022	\$108,179	\$115,670	General Manager	\$123,716	\$123,716		2
3	\$55,293	\$65,800	\$69,306	Operator	\$78,128	\$78,128		3
4	\$41,953	\$45,574	\$49,005	Office Manager	\$51,346	\$51,346		4
5	\$34,290	\$0	\$34,007	Plant Technician	\$51,116	\$51,116		5
6	\$10,000	\$12,000	\$12,000	Comp Vacation Payoff	\$12,000	\$12,000		6
7	\$574	\$315	\$500	Part Time Operator	\$0	\$0		7
8	\$0	\$0	\$1,000	Cascade Head Employee: Nate	\$1,000	\$1,000		8
9	\$0	\$0	\$1,000	Cascade Head Employee: James	\$1,000	\$1,000		9
10	\$245,132	\$231,868	\$282,488	Total Gross Wages	\$318,306	\$318,306		10
11				<i>Payroll Taxes &amp; Benefits:</i>				11
12	\$18,753	\$17,738	\$20,539	Social Security / Medicare	\$23,279	\$23,279		12
13	\$4,460	\$6,439	\$4,500	Workers Comp. / Accident Insurance	\$4,000	\$4,000		13
14	\$48,772	\$45,595	\$58,603	PERS	\$72,516	\$72,516		14
15	\$97,896	\$59,050	\$75,411	Health Insurance	\$85,752	\$85,752		15
16	\$162	\$2,052	\$200	Dept. of Rev. / Unemployment	\$200	\$200		16
17		\$660	\$1,611	Paid Leave Oregon	\$1,826	\$1,826		17
18								18
19	\$170,043	\$131,534	\$160,864	Total Payroll Taxes & Benefits	\$187,573	\$187,573		19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	\$415,175	\$363,402	\$443,352	Total Expentatures	\$505,879	\$505,879		31
32								32
33	\$415,175	\$363,402	\$443,352	Total	\$505,879	\$505,879		33

**DETAILED EXPENDITURES**

**GENERAL OPERATING FUND**  
**MATERIALS & SERVICES**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding Year 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
<b>1</b>				<i>Administration:</i>				<b>1</b>
<b>2</b>	\$9,391	\$8,785	\$10,000	Office Supplies & Expense	\$9,500	\$9,500		<b>2</b>
<b>3</b>	\$5,916	\$4,430	\$6,000	Telephone & Internet	\$5,520	\$5,520		<b>3</b>
<b>4</b>	\$2,514	\$2,160	\$2,160	Office Rent	\$2,160	\$2,160		<b>4</b>
<b>5</b>	\$20,457	\$21,891	\$21,500	Insurance & Bonds	\$24,000	\$24,000		<b>5</b>
<b>6</b>	\$7,982	\$6,650	\$10,000	Legal & Auditing	\$7,000	\$7,000		<b>6</b>
<b>7</b>	\$2,147	\$5,715	\$3,750	Memberships and Dues	\$7,000	\$7,000		<b>7</b>
<b>8</b>	\$703	\$322	\$1,000	Customer Refunds	\$500	\$500		<b>8</b>
<b>9</b>	\$1,757	\$1,934	\$2,000	Bank Charges	\$2,000	\$2,000		<b>9</b>
<b>10</b>								<b>10</b>
<b>11</b>								<b>11</b>
<b>12</b>								<b>12</b>
<b>13</b>								<b>13</b>
<b>14</b>								<b>14</b>
<b>15</b>								<b>15</b>
<b>16</b>								<b>16</b>
<b>17</b>	\$50,867	\$51,887	\$56,410	<b>Total Administration</b>	\$57,680	\$57,680		<b>17</b>
<b>18</b>				<i>Operations &amp; Maintenance:</i>				<b>18</b>
<b>19</b>	\$10,723	\$4,243	\$8,000	Vehicle Maintenance and Fuel	\$9,000	\$9,000		<b>19</b>
<b>20</b>	\$97	\$280	\$1,000	Misc.	\$1,000	\$1,000		<b>20</b>
<b>21</b>	\$41,006	\$58,125	\$60,000	Repair & Maintenance	\$65,000	\$65,000		<b>21</b>
<b>22</b>	\$880	\$1,466	\$3,000	Workshops & Seminars	\$1,200	\$1,200		<b>22</b>
<b>23</b>	\$3,917	\$2,163	\$4,000	Plant Supplies & Tools	\$4,250	\$4,250		<b>23</b>
<b>24</b>	\$1,982	\$2,492	\$4,000	Chlorine & Chemical	\$4,000	\$4,000		<b>24</b>
<b>25</b>	\$10,970	\$11,652	\$13,000	Electricity	\$12,500	\$12,500		<b>25</b>
<b>26</b>	\$4,703	\$4,101	\$3,500	Water Testing	\$3,600	\$3,600		<b>26</b>
<b>27</b>	\$900	\$900	\$900	Waste Water Charges	\$900	\$900		<b>27</b>
<b>28</b>								<b>28</b>
<b>29</b>	\$75,178	\$85,422	\$97,400	<b>Total Operations &amp; Maintenance</b>	\$101,450	\$101,450		<b>29</b>
<b>30</b>								<b>30</b>
<b>31</b>	\$126,045	\$137,309	\$153,810	<b>Total Expenditures</b>	\$159,130	\$159,130		<b>31</b>
<b>32</b>								<b>32</b>
<b>33</b>	\$126,045	\$137,309	\$153,810	<b>Total</b>	\$159,130	\$159,130		<b>33</b>

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**DEBT SERVICE FUND**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				<b>Beginning Fund Balance:</b>				
1	\$120,315	\$121,317	\$122,604	Cash on Hand (Cash Basis)	\$123,124	\$123,124		1
2								2
3	\$0	\$0	\$2,000	Previously Levied Taxes Estimated to be Received	\$0	\$0		3
4								4
5								5
6								6
7	\$120,315	\$121,317	\$124,604	Total Resources, Except Taxes to be Levied	\$123,124	\$123,124		7
8			\$55,304	Taxes Necessary to Balance	\$0	\$0		8
9	\$60,971	\$61,807		Taxes Collected in Year Levied				9
10	\$181,286	\$183,124	\$179,908	Total Resources	\$123,124	\$123,124		10
				<i>Requirements:</i>				
				<b>Bond Principal Payments</b>				
				Issue Date	Budgeted Payment Date			
1	\$50,419	\$52,199	\$54,042	6/20/06	12/01/24	\$113,874	\$113,874	1
2	\$0	\$0	\$0					2
3	\$0	\$0	\$0					3
4	\$50,419	\$52,199	\$54,042	Total Principal		\$113,874	\$113,874	4
				<b>Bond Interest Payments</b>				
				Issue Date	Budgeted Payment Date			
5	\$9,550	\$7,770	\$5,927	6/20/06	12/01/24	\$2,480	\$2,480	5
6	\$0	\$0	\$0					6
7	\$0	\$0	\$0					7
8	\$9,550	\$7,770	\$5,927	Total Interest		\$2,480	\$2,480	8
				<b>Unappropriated Balance for Following Year By</b>				
				Issue Date	Budgeted Payment Date			
9								9
10			\$59,969	06/20/06	12/01/24	\$0	\$0	10
11			\$59,970	06/20/06	12/01/25	\$0	\$0	11
12								12
13	\$113,706	\$123,155	\$119,939	Unappropriated ending fund balance		\$0	\$0	13
14	\$59,969	\$59,969	\$179,908	Total Requirements		\$116,354	\$116,354	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

SYSTEM DEVELOPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding Year 2022/23	Adopted Budget This Year Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$86,905	\$214,999	\$308,938	Cash on hand* (cash basis)	\$540,802	\$540,802		1
2								2
3								3
4								4
5								5
6	\$128,094	\$147,907	\$89,009	System Development Charges	\$117,416	\$117,416		6
7	\$0	\$0	\$0	Miscellaneous	\$0	\$0		7
8								8
9								9
10								10
11								11
12	\$214,999	\$362,906	\$397,947	Total Resources	\$658,218	\$658,218		12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$0	\$397,947	Capital Outlay	\$658,218	\$658,218		3
4	\$0	\$0	\$0	Contributed Capital Out	\$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	\$214,999	\$362,906	\$0	Ending Fund Balance	\$0	\$0		16
17	\$0	\$0	\$397,947	Total Requirements	\$658,218	\$658,218		17

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**TRUCK & EQUIPMENT FUND**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				<b>Beginning Fund Balance</b>				
1	\$26,602	\$44,602	\$48,182	Cash on hand* (cash basis)	\$81,405	\$81,405		1
2								2
3								3
4								4
5	\$12,000	\$15,000	\$7,063	Transferred from other funds	\$17,125	\$17,125		5
6	\$6,000	\$3,000	\$0	Miscellaneous Income	\$0	\$0		6
7								7
8								8
9	\$44,602	\$62,602	\$55,245	<b>Total resources, except taxes to be levied</b>	\$98,530	\$98,530		9
10								10
11								11
12	\$44,602	\$62,602	\$55,245	<b>Total resources</b>	\$98,530	\$98,530		12
				<i>Requirements:</i>				
1								1
2								2
3	\$34,919	\$14,420	\$55,245	Capital Outlay	\$98,530	\$98,530		3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$9,683	\$48,182	\$0	<b>Ending Fund Balance</b>	\$0	\$0		14
15								15
16								16
17	\$34,919	\$14,420	\$55,245	<b>Total Requirements</b>	\$98,530	\$98,530		17

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**CAPITAL IMPROVEMENT FUND**

**NESKOWIN REGIONAL WATER DISTRICT**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$52,545	\$181,153	\$275,937	Cash on hand* (cash basis)	\$428,287	\$428,287		1
2	\$2,722	\$22,762	\$20,000	LGIP Interest	\$60,000	\$60,000		2
3	\$0	\$0	\$6,000	Previously levied taxes estimated to be received	\$4,000	\$4,000		3
4	\$0	\$27,500	\$50,000	Grants	\$120,000	\$120,000		4
5								5
6	\$0	\$29,252	\$0	Miscellaneous	\$0	\$0		6
7	\$62,135	\$0	\$0	Transfer From General Fund	\$0	\$0		7
8								8
9	\$117,402	\$260,667	\$351,937	Total resources, except taxes to be levied	\$612,287	\$612,287		9
10			\$148,122	Taxes necessary to balance	\$160,514	\$160,514		10
11	\$140,076	\$145,677		Taxes collected in year levied				11
12	\$257,478	\$406,344	\$500,059	Total Resources	\$772,801	\$772,801	\$0	12
				<i>Requirements:</i>				
1								1
2	\$76,325	\$83,478	\$450,059	Capital Outlay	\$722,801	\$722,801		2
3	\$0	\$40,000	\$0	Contributed Capital Out	\$0	\$0		3
4								4
5	\$0	\$0	\$0	Materials And Services	\$0	\$0		5
6								6
7			\$50,000	Transfere to Watershed Acquisition Fund	\$50,000	\$50,000		7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$181,153	\$282,866	\$0	Ending Fund Balance	\$0	\$0		14
15								15
16								16
17	\$76,325	\$123,478	\$500,059	Total Requirements	\$772,801	\$772,801		17



**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

WATERSHED ACQUISITION FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024/25			
	Actual Second Preceding Year 2021/22	Actual First Preceding 2022/23	Adopted Budget This Year 2023/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				<b>Beginning Fund Balance</b>				
1	\$0	\$0	\$0	Cash on hand* (cash basis)	\$53,493	\$53,493		1
2								2
3								3
4								4
5	\$0	\$40,000	\$50,000	Transferred from other funds	\$50,000	\$50,000		5
6	\$0	\$0	\$0	Miscellaneous Income	\$0	\$0		6
7								7
8								8
9	\$0	\$40,000	\$50,000	Total resources, except taxes to be levied	\$103,493	\$103,493		9
10								10
11								11
12	\$0	\$40,000	\$50,000	Total resources	\$103,493	\$103,493		12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$0	\$50,000	Capital Outlay	\$103,493	\$103,493		3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$0	\$40,000	\$0	Ending Fund Balance	\$0	\$0		14
15								15
16								16
17	\$0	\$0	\$50,000	Total Requirements	\$103,493	\$103,493		17