

RESOURCES

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Beginning Fund Balance:</i>				
1	\$50,394	\$78,935	\$58,000	Available cash on hand (cash basis)	\$2,000	\$2,000	\$2,000	1
2								2
3	\$0	\$567	\$450	Prev levied taxes estimated to be received	\$425	\$425	\$425	3
4	\$48	\$93	\$75	Interest	\$55	\$55	\$55	4
5	\$0	\$0	\$0	Other Resources	\$0	\$0	\$0	5
6								6
7	\$530,770	\$587,534	\$606,760	Water Sales	\$721,642	\$721,642	\$721,642	7
8								8
9								9
10	\$7,157	\$5,045	\$7,000	Miscellaneous Income	\$2,000	\$2,000	\$2,000	10
11	\$6,277	\$5,885	\$4,000	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	\$594,646	\$678,059	\$676,285	Total Resources, except taxes to be levied	\$728,122	\$728,122	\$728,122	29
30			\$0	Taxes necessary to balance	\$0	\$0	\$0	30
31	\$0	\$0		Taxes collected in year levied				31
32	\$594,646	\$678,059	\$676,285	Total Resources	\$728,122	\$728,122	\$728,122	32

EXPENDITURE SUMMARY

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Personal Services:</i>				
1	\$363,402	\$411,305	\$505,879	Personal Services	\$556,762	\$556,762	\$556,762	1
2								2
3								3
4								4
5								5
6								6
7	\$363,402	\$411,305	\$505,879	Total Personal Services	\$556,762	\$556,762	\$556,762	7
				<i>Materials And Services:</i>				
8	\$51,887	\$57,923	\$57,680	Administration	\$65,485	\$65,485	\$65,485	8
9								9
10	\$85,422	\$103,106	\$101,450	Operations & Maintenance	\$99,950	\$99,950	\$99,950	10
11								11
12								12
13								13
14	\$137,309	\$161,029	\$159,130	Total Materials And Services	\$165,435	\$165,435	\$165,435	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	\$10,000	Transfer To Truck & Equipment Fund	\$0	\$0	\$0	23
24	\$0	\$0	\$0	Transfer To Capital Improvement Fund	\$0	\$0	\$0	24
25		\$0	\$0	General Operating Contingency	\$0	\$0	\$0	25
26	\$12,000	\$12,000	\$10,000	Total Transfers And Contingencies	\$0	\$0	\$0	26
27	\$512,711	\$584,334	\$675,009	Total Expenditures	\$722,197	\$722,197	\$722,197	27
28	\$81,935	\$93,725	\$1,276	Unappropriated Ending Fund Balance	\$5,925	\$5,925	\$5,925	28
29	\$594,646	\$678,059	\$676,285	Total	\$728,122	\$728,122	\$728,122	29

DETAILED EXPENDITURES

GENERAL OPERATING FUND
PERSONAL SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding Year 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Gross Wages:</i>				1
2	\$108,179	\$114,673	\$123,716	General Manager	\$133,009	\$133,009	\$133,009	2
3	\$65,800	\$64,754	\$78,128	Water Operator 1 Step E	\$76,806	\$76,806	\$76,806	3
4	\$45,574	\$48,651	\$51,346	Office Manager	\$55,231	\$55,231	\$55,231	4
5	\$0	\$27,941	\$51,116	Water Operator 1 Step A	\$66,433	\$66,433	\$66,433	5
6	\$12,000	\$12,000	\$12,000	Comp Payout/ Performance Bonus	\$18,000	\$18,000	\$18,000	6
7	\$315	\$0	\$0	Part Time Operator	\$0	\$0	\$0	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	\$0	\$0	\$0	9
10	\$231,868	\$268,019	\$318,306	Total Gross Wages	\$350,479	\$350,479	\$350,479	10
11				<i>Payroll Taxes & Benefits:</i>				11
12	\$17,738	\$20,503	\$23,279	Social Security / Medicare	\$25,358	\$25,358	\$25,358	12
13	\$6,439	\$3,178	\$4,000	Workers Comp. / Accident Insurance	\$4,000	\$4,000	\$4,000	13
14	\$45,595	\$51,214	\$72,516	PERS	\$81,046	\$81,046	\$81,046	14
15	\$59,050	\$67,811	\$85,752	Health Insurance	\$93,690	\$93,690	\$93,690	15
16	\$2,052	-\$1,028	\$200	Dept. of Rev. / Unemployment	\$200	\$200	\$200	16
17	\$660	\$1,608	\$1,826	Paid Leave Oregon	\$1,989	\$1,989	\$1,989	17
18								18
19	\$131,534	\$143,286	\$187,573	Total Payroll Taxes & Benefits	\$206,283	\$206,283	\$206,283	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	\$363,402	\$411,305	\$505,879	Total Expentatures	\$556,762	\$556,762	\$556,762	31
32								32
33	\$363,402	\$411,305	\$505,879	Total	\$556,762	\$556,762	\$556,762	33

DETAILED EXPENDITURES

GENERAL OPERATING FUND
MATERIALS & SERVICES

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding Year 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<i>Administration:</i>				1
2	\$8,785	\$8,586	\$9,500	Office Supplies & Expense	\$14,000	\$14,000	\$14,000	2
3	\$4,430	\$5,263	\$5,520	Telephone & Internet	\$5,500	\$5,500	\$5,500	3
4	\$2,160	\$2,160	\$2,160	Office Rent	\$2,160	\$2,160	\$2,160	4
5	\$21,891	\$24,271	\$24,000	Insurance & Bonds	\$28,000	\$28,000	\$28,000	5
6	\$6,650	\$6,225	\$7,000	Legal & Auditing	\$7,000	\$7,000	\$7,000	6
7	\$5,715	\$9,401	\$7,000	Memberships, Dues, and Subscriptions	\$7,200	\$7,200	\$7,200	7
8	\$322	\$219	\$500	Customer Refunds	\$125	\$125	\$125	8
9	\$1,934	\$1,798	\$2,000	Bank Charges	\$1,500	\$1,500	\$1,500	9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17	\$51,887	\$57,923	\$57,680	Total Administration	\$65,485	\$65,485	\$65,485	17
18				<i>Operations & Maintenance:</i>				18
19	\$4,243	\$8,050	\$9,000	Vehicle Maintenance and Fuel	\$6,000	\$6,000	\$6,000	19
20	\$280	\$810	\$1,000	Misc.	\$1,000	\$1,000	\$1,000	20
21	\$58,125	\$68,886	\$65,000	Repair & Maintenance	\$68,000	\$68,000	\$68,000	21
22	\$1,466	\$1,187	\$1,200	Workshops & Seminars	\$1,200	\$1,200	\$1,200	22
23	\$2,163	\$4,140	\$4,250	Plant Supplies & Tools	\$3,500	\$3,500	\$3,500	23
24	\$2,492	\$3,597	\$4,000	Chlorine & Chemical	\$2,500	\$2,500	\$2,500	24
25	\$11,652	\$11,326	\$12,500	Electricity	\$13,250	\$13,250	\$13,250	25
26	\$4,101	\$4,210	\$3,600	Water Testing	\$3,600	\$3,600	\$3,600	26
27	\$900	\$900	\$900	Waste Water Charges	\$900	\$900	\$900	27
28								28
29	\$85,422	\$103,106	\$101,450	Total Operations & Maintenance	\$99,950	\$99,950	\$99,950	29
30								30
31	\$137,309	\$161,029	\$159,130	Total Expenditures	\$165,435	\$165,435	\$165,435	31
32								32
33	\$137,309	\$161,029	\$159,130	Total	\$165,435	\$165,435	\$165,435	33

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

DEBT SERVICE FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2025/26				
	Actual Second Preceding Year 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<i>Resources:</i>					
				Beginning Fund Balance:					
1	\$121,317	\$123,155	\$123,124	Cash on Hand (Cash Basis)	\$0	\$0	\$0	1	
2								2	
3	\$0	\$0	\$0	Previously Levied Taxes Estimated to be Received	\$0	\$0	\$0	3	
4								4	
5								5	
6								6	
7	\$121,317	\$123,155	\$123,124	Total Resources, Except Taxes to be Levied	\$0	\$0	\$0	7	
8			\$0	Taxes Necessary to Balance	\$0	\$0	\$0	8	
9	\$61,807	\$59,939		Taxes Collected in Year Levied				9	
10	\$183,124	\$183,094	\$123,124	Total Resources	\$0	\$0	\$0	10	
				<i>Requirements:</i>					
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
1	\$52,199	\$54,042	\$113,874	6/20/06	12/01/24	\$0	\$0	\$0	1
2	\$0	\$0	\$0						2
3	\$0	\$0	\$0						3
4	\$52,199	\$54,042	\$113,874	Total Principal	\$0	\$0	\$0	\$0	4
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
5	\$7,770	\$5,927	\$2,480	6/20/06	12/01/24	\$0	\$0	\$0	5
6	\$0	\$0	\$0						6
7	\$0	\$0	\$0						7
8	\$7,770	\$5,927	\$2,480	Total Interest	\$0	\$0	\$0	\$0	8
				Unappropriated Balance for Following Year By					
				Issue Date	Budgeted Payment Date				
9									9
10						\$0	\$0	\$0	10
11						\$0	\$0	\$0	11
12									12
13	\$123,155	\$123,125	\$6,770	Unappropriated ending fund balance	\$0	\$0	\$0	\$0	13
14	\$59,969	\$59,969	\$116,354	Total Requirements	\$0	\$0	\$0	\$0	

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

SYSTEM DEVELOPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding Year 2023/24	Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$214,999	\$362,906	\$540,802	Cash on hand* (cash basis)	\$539,196	\$539,196	\$539,196	1
2								2
3								3
4								4
5								5
6	\$147,907	\$154,240	\$117,416	System Development Charges	\$53,011	\$53,011	\$53,011	6
7	\$0	\$0	\$0	Miscellaneous	\$0	\$0	\$0	7
8								8
9								9
10								10
11								11
12	\$362,906	\$517,146	\$658,218	Total Resources	\$592,207	\$592,207	\$592,207	12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$0	\$658,218	Capital Outlay	\$592,207	\$592,207	\$592,207	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	\$362,906	\$517,146	\$0	Ending Fund Balance	\$0	\$0	\$0	16
17	\$0	\$0	\$658,218	Total Requirements	\$592,207	\$592,207	\$592,207	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

TRUCK & EQUIPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				Beginning Fund Balance				
1	\$44,602	\$48,182	\$81,405	Cash on hand* (cash basis)	\$86,014	\$86,014	\$86,014	1
2								2
3								3
4								4
5	\$15,000	\$48,439	\$10,000	Transferred from other funds	\$0	\$0	\$0	5
6	\$3,000	\$0	\$0	Miscellaneous Income	\$0	\$0	\$0	6
7								7
8								8
9	\$62,602	\$96,621	\$91,405	Total resources, except taxes to be levied	\$86,014	\$86,014	\$86,014	9
10								10
11								11
12	\$62,602	\$96,621	\$91,405	Total resources	\$86,014	\$86,014	\$86,014	12
				<i>Requirements:</i>				
1								1
2								2
3	\$14,420	\$15,216	\$91,405	Capital Outlay	\$86,014	\$86,014	\$86,014	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$48,182	\$81,405	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$14,420	\$15,216	\$91,405	Total Requirements	\$86,014	\$86,014	\$86,014	17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

CAPITAL IMPROVEMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025/26			
	Actual Second Preceding Year 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
1	\$181,153	\$282,866	\$428,287	Cash on hand* (cash basis)	\$518,917	\$518,917	\$518,917	1
2	\$22,762	\$53,667	\$60,000	LGIP Interest	\$50,000	\$50,000	\$50,000	2
3	\$0	\$0	\$4,000	Previously levied taxes estimated to be received	\$3,000	\$3,000	\$3,000	3
4	\$27,500	\$0	\$120,000	Grants	\$0	\$0	\$0	4
5								5
6	\$29,252	\$0	\$0	Miscellaneous	\$0	\$0	\$0	6
7	\$0	\$0	\$0	Transfer From General Fund	\$0	\$0	\$0	7
8								8
9	\$260,667	\$336,533	\$612,287	Total resources, except taxes to be levied	\$571,917	\$571,917	\$571,917	9
10			\$160,514	Taxes necessary to balance	\$167,890	\$167,890	\$167,890	10
11	\$145,677	\$150,619		Taxes collected in year levied				11
12	\$406,344	\$487,152	\$772,801	Total Resources	\$739,807	\$739,807	\$739,807	12
				<i>Requirements:</i>				
1								1
2	\$83,478	\$1,400	\$722,801	Capital Outlay	\$689,807	\$689,807	\$689,807	2
3	\$40,000	\$0	\$0	Contributed Capital Out	\$0	\$0	\$0	3
4								4
5	\$0	\$0	\$0	Materials And Services	\$0	\$0	\$0	5
6								6
7		\$50,000	\$50,000	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	\$282,866	\$435,752	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$123,478	\$51,400	\$772,801	Total Requirements	\$739,807	\$739,807	\$739,807	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 2022/23	Actual First Preceding 2023/24	Adopted Budget This Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<i>Resources:</i>				
				Beginning Fund Balance				
1	\$0	\$40,000	\$53,493	Cash on hand* (cash basis)	\$103,093	\$103,093	\$103,093	1
2				OWEB Grant	\$983,722	\$983,722	\$983,722	2
3				OHA DWSP Grant U23004	\$50,000	\$50,000	\$50,000	3
4				OHA DWSP Grant U25007	\$70,000	\$70,000	\$70,000	4
5	\$40,000	\$50,000	\$50,000	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	\$40,000	\$90,000	\$103,493	Total resources, except taxes to be levied	\$1,256,815	\$1,256,815	\$1,256,815	9
10								10
11								11
12	\$40,000	\$90,000	\$103,493	Total resources	\$1,256,815	\$1,256,815	\$1,256,815	12
				<i>Requirements:</i>				
1								1
2								2
3	\$0	\$36,507	\$103,493	Capital Outlay	\$1,256,815	\$1,256,815	\$1,256,815	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14	\$40,000	\$53,493	\$0	Ending Fund Balance	\$0	\$0	\$0	14
15								15
16								16
17	\$0	\$36,507	\$103,493	Total Requirements	\$1,256,815	\$1,256,815	\$1,256,815	17