

RESOURCES

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data			Estimated This Year 2025/26	RESOURCE DESCRIPTION	Budget for Next Year 2026/27			
	Actual Second Preceding 2023/24	Actual First Preceding 2024/25	Adopted Budget This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Beginning Fund Balance:</i>				
1	\$78,935	\$57,286	\$2,000	\$13,436	Available cash on hand (cash basis)	\$10,000			1
2									2
3	\$567	\$567	\$425	\$0	Prev levied taxes estimated to be received	\$0			3
4	\$93	\$93	\$55	\$336	Interest	\$300			4
5	\$0	\$0	\$0	\$0	Other Resources	\$0			5
6									6
7	\$587,534	\$587,534	\$721,642	\$640,097	Water Sales	\$682,949			7
8					CHRDIC Labor Reimbursement	\$42,000			8
9									9
10	\$5,045	\$5,045	\$2,000	\$1,881	Miscellaneous Income	\$2,000			10
11	\$5,885	\$5,885	\$2,000	\$1,655	Service Installations	\$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	\$678,059	\$656,410	\$728,122	\$657,405	Total Resources, except taxes to be levied	\$739,249			29
30			\$0	\$0	Taxes necessary to balance	\$0			30
31	\$0	\$0			Taxes collected in year levied				31
32	\$678,059	\$656,410	\$728,122	\$657,405	Total Resources	\$739,249			32

EXPENDITURE SUMMARY

GENERAL OPERATING FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	EXPENDITURE DESCRIPTION	Budget for Next Year 2026/27			
	Actual Second Preceding 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Personal Services:</i>				
1	\$411,305	\$531,258	\$556,762	\$537,781	Personal Services	\$565,467			1
2									2
3									3
4									4
5									5
6									6
7	\$411,305	\$531,258	\$556,762	\$537,781	Total Personal Services	\$565,467			7
					<i>Materials And Services:</i>				
8	\$57,923	\$67,583	\$65,485	\$66,762	Administration	\$69,482			8
9									9
10	\$103,106	\$90,367	\$99,950	\$98,760	Operations & Maintenance	\$104,300			10
11									11
12									12
13									13
14	\$161,029	\$157,950	\$165,435	\$165,522	Total Materials And Services	\$173,782			14
					<i>Capital Outlay:</i>				
15									15
16	\$0	\$0	\$0	\$0	Water System Capital Outlay	\$0			16
17									17
18									18
19									19
20									20
21	\$0	\$0	\$0	\$0	Total Capital Outlay	\$0			21
					<i>Transfers To Other Funds:</i>				
22									22
23	\$12,000	\$10,000	\$0	\$0	Transfer To Truck & Equipment Fund	\$0			23
24	\$0	\$0	\$0	\$0	Transfer To Capital Improvement Fund	\$0			24
25		\$0	\$0	\$0	General Operating Contingency	\$0			25
26	\$12,000	\$12,000	\$0	\$0	Total Transfers And Contingencies	\$0			26
27	\$584,334	\$701,208	\$722,197	\$703,303	Total Expenditures	\$739,249			27
28	\$93,725	-\$44,798	\$5,925		Unappropriated Ending Fund Balance	\$0			28
29	\$678,059	\$656,410	\$728,122	\$703,303	Total	\$739,249			29

DETAILED EXPENDITURES

**GENERAL OPERATING FUND
PERSONAL SERVICES**

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	EXPENDITURE DESCRIPTION	Budget for Next Year 2026/27			
	Actual Second Preceding 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					<i>Gross Wages:</i>				1
2	\$114,673	\$123,185	\$133,009	\$126,266	General Manager	\$129,675			2
3	\$64,754	\$72,408	\$76,806	\$74,988	Water Operator 1 Step E	\$78,877			3
4	\$48,651	\$51,519	\$55,231	\$55,067	Office Manager	\$57,530			4
5	\$27,941	\$49,317	\$66,433	\$65,533	Water Operator 1 Step B	\$70,319			5
6	\$12,000	\$55,336	\$18,000	\$10,050	Comp Payout/ Performance Bonus	\$12,000			6
7	\$0	\$2,354	\$0	\$683	Overtime	\$2,000			7
8	\$0	\$0	\$1,000	\$0	CHRDIC Employee	\$0			8
9									9
10	\$268,019	\$354,119	\$350,479	\$332,587	Total Gross Wages	\$350,401			10
11					<i>Payroll Taxes & Benefits:</i>				11
12	\$20,503	\$26,050	\$25,358	\$25,048	Social Security / Medicare	\$25,800			12
13	\$3,178	\$440	\$4,000	\$5,413	Workers Comp. / Accident Insurance	\$4,200			13
14	\$51,214	\$63,312	\$81,046	\$79,811	PERS	\$82,400			14
15	\$67,811	\$87,331	\$93,690	\$92,805	Health Insurance	\$100,446			15
16	-\$1,028	-\$2,037	\$200	\$151	Dept. of Rev. / Unemployment	\$200			16
17	\$1,608	\$2,043	\$1,989	\$1,966	Paid Leave Oregon	\$2,020			17
18									18
19	\$143,286	\$177,139	\$206,283	\$205,194	Total Payroll Taxes & Benefits	\$215,066			19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	\$411,305	\$531,258	\$556,762	\$537,781	Total Expenditures	\$565,467			31
32									32
33	\$411,305	\$531,258	\$556,762	\$537,781	Total	\$565,467			33

DETAILED EXPENDITURES

**GENERAL OPERATING FUND
MATERIALS & SERVICES**

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2026/27			
	Actual Second Preceding 2023/24	Actual First Preceding 2024/25	Adopted Budget This Year 2025/26	Estimated This Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					<i>Administration:</i>				1
2	\$8,586	\$18,080	\$14,000	\$14,513	Office Supplies & Expense	\$16,000			2
3	\$5,263	\$5,508	\$5,500	\$6,009	Telephone & Internet	\$6,000			3
4	\$2,160	\$2,160	\$2,160	\$2,160	Office Rent	\$2,160			4
5	\$24,271	\$26,669	\$28,000	\$29,888	Insurance & Bonds	\$31,000			5
6	\$6,225	\$7,675	\$7,000	\$5,975	Legal & Auditing	\$6,000			6
7	\$9,401	\$6,101	\$7,200	\$7,829	Memberships, Dues, and Subscriptions	\$8,000			7
8	\$219	\$208	\$125	\$10	Customer Refunds	\$20			8
9	\$1,798	\$1,182	\$1,500	\$378	Bank Charges	\$302			9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17	\$57,923	\$67,583	\$65,485	\$66,762	Total Administration	\$69,482			17
18					<i>Operations & Maintenance:</i>				18
19	\$8,050	\$6,786	\$6,000	\$8,624	Vehicle Maintenance and Fuel	\$8,500			19
20	\$810	\$29	\$1,000	\$39	Misc.	\$1,000			20
21	\$68,886	\$63,451	\$68,000	\$62,834	Repair & Maintenance	\$68,000			21
22	\$1,187	\$1,729	\$1,200	\$1,399	Workshops & Seminars	\$1,400			22
23	\$4,140	\$684	\$3,500	\$3,728	Plant Supplies & Tools	\$3,000			23
24	\$3,597	\$1,679	\$2,500	\$4,769	Chlorine & Chemical	\$5,000			24
25	\$11,326	\$12,259	\$13,250	\$11,759	Electricity	\$12,500			25
26	\$4,210	\$2,850	\$3,600	\$4,691	Water Testing	\$4,000			26
27	\$900	\$900	\$900	\$917	Waste Water Charges	\$900			27
28									28
29	\$103,106	\$90,367	\$99,950	\$98,760	Total Operations & Maintenance	\$104,300			29
30									30
31	\$161,029	\$157,950	\$165,435	\$165,522	Total Expenditures	\$173,782			31
32									32
33	\$161,029	\$157,950	\$165,435	\$165,522	Total	\$173,782			33

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

DEBT SERVICE FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27			
	Actual Second Preceding Year 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Resources:</i>				
					Beginning Fund Balance:				
1	\$123,155	\$123,125	\$0	\$0	Cash on Hand (Cash Basis)	\$0			1
2									2
3	\$0	\$0	\$0	\$0	Previously Levied Taxes Estimated to be Received	\$0			3
4									4
5									5
6									6
7	\$123,155	\$123,125	\$0	\$0	Total Resources, Except Taxes to be Levied	\$0			7
8			\$0	\$0	Taxes Necessary to Balance	\$0			8
9	\$59,939	\$1,042			Taxes Collected in Year Levied				9
10	\$183,094	\$124,167	\$0	\$0	Total Resources	\$0			10
					<i>Requirements:</i>				
					Bond Principal Payments				
					Issue Date	Budgeted Payment Date			
1	\$54,042	\$113,125	\$0	\$0	6/20/06	12/01/24	\$0		1
2	\$0	\$0	\$0	\$0					2
3	\$0	\$0	\$0	\$0					3
4	\$54,042	\$113,125	\$0	\$0	Total Principal	\$0			4
					Bond Interest Payments				
					Issue Date	Budgeted Payment Date			
5	\$5,927	\$7,802	\$0	\$0	6/20/06	12/01/24	\$0		5
6	\$0	\$0	\$0	\$0					6
7	\$0	\$0	\$0	\$0					7
8	\$5,927	\$7,802	\$0	\$0	Total Interest	\$0			8
					Unappropriated Balance for Following Year By				
					Issue Date	Budgeted Payment Date			
9									9
10							\$0		10
11							\$0		11
12									12
13	\$123,125	\$3,240	\$0	\$0	Unappropriated ending fund balance	\$0			13
14	\$59,969	\$120,927	\$0	\$0	Total Requirements	\$0			

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

SYSTEM DEVELOPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year Year 2025/26	Estimated This Year Year 2025/26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27			
	Actual Second Preceding Year 2023/24	Actual First Preceding Year 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Resources:</i>				
1	\$362,906	\$517,146	\$539,196	\$513,465	Cash on hand* (cash basis)	\$63,175			1
2									2
3									3
4									4
5									5
6	\$154,240	\$26,092	\$53,011	\$53,397	System Development Charges	\$40,917			6
7	\$0	\$0	\$0	\$0	Miscellaneous	\$0			7
8									8
9									9
10									10
11									11
12	\$517,146	\$543,238	\$592,207	\$566,862	Total Resources	\$104,092			12
					<i>Requirements:</i>				
1									1
2									2
3	\$0	\$0	\$592,207	\$503,687	Capital Outlay	\$104,092			3
4	\$0	\$27,337	\$0	\$0	Contributed Capital Out	\$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	\$517,146	\$515,901	\$0	\$63,175	Ending Fund Balance	\$0			16
17	\$0	\$27,337	\$592,207	\$503,687	Total Requirements	\$104,092			17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

TRUCK & EQUIPMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27			
	Actual Second Preceding Year 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Resources:</i>				
					Beginning Fund Balance				
1	\$48,182	\$81,405	\$86,014	\$72,447	Cash on hand* (cash basis)	\$46,406			1
2									2
3									3
4									4
5	\$48,439	\$10,000	\$0	\$0	Transferred from other funds	\$0			5
6	\$0	\$0	\$0	\$0	Miscellaneous Income	\$0			6
7									7
8									8
9	\$96,621	\$91,405	\$86,014	\$72,447	Total resources, except taxes to be levied	\$46,406			9
10									10
11									11
12	\$96,621	\$91,405	\$86,014	\$72,447	Total resources	\$46,406			12
					<i>Requirements:</i>				
1									1
2									2
3	\$15,216	\$18,958	\$86,014	\$26,041	Capital Outlay	\$46,406			3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14	\$81,405	\$72,447	\$0	\$46,406	Ending Fund Balance	\$0			14
15									15
16									16
17	\$15,216	\$18,958	\$86,014	\$26,041	Total Requirements	\$46,406			17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

CAPITAL IMPROVEMENT FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27			
	Actual Second Preceding Year 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Resources:</i>				
1	\$282,866	\$435,752	\$518,917	\$503,618	Cash on hand* (cash basis)	\$187,181			1
2	\$53,667	\$59,092	\$50,000	\$38,469	LGIP Interest	\$31,000			2
3	\$0	\$0	\$3,000	\$3,687	Previously levied taxes estimated to be received	\$3,700			3
4	\$0	\$0	\$0	\$262	Tax Interest and HERT Tax	\$300			4
5					Grants				5
6	\$0	\$0	\$0	\$0	Miscellaneous				6
7	\$0	\$7,802	\$0	\$0	Transfer From General Fund				7
8									8
9	\$336,533	\$502,646	\$571,917	\$546,036	Total resources, except taxes to be levied	\$222,181			9
10			\$167,890	\$163,657	Taxes necessary to balance	\$174,971			10
11	\$150,619	\$160,844			Taxes collected in year levied				11
12	\$487,152	\$663,490	\$739,807	\$709,693	Total Resources	\$397,152	\$0	\$0	12
					<i>Requirements:</i>				
1									1
2	\$1,400	\$35,810	\$624,365	\$406,030	Capital Outlay	\$347,152			2
3	\$0	\$58,151	\$0	\$0	Contributed Capital Out	\$0			3
4									4
5	\$0	\$42,436	\$0	\$0	Materials And Services				5
6									6
7	\$50,000	\$50,000	\$50,000	\$50,000	Transfere to Watershed Acquisition Fund	\$50,000			7
8									8
9			\$65,442	\$65,442	Transfer to General Fund				9
10									10
11									11
12									12
13									13
14	\$435,752	\$477,093	\$0	\$188,221	Ending Fund Balance	\$0			14
15									15
16									16
17	\$51,400	\$186,397	\$739,807	\$521,472	Total Requirements	\$397,152			17

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

WATERSHED ACQUISITION FUND

NESKOWIN REGIONAL WATER DISTRICT

	Historical Data		Adopted Budget This Year 2025/26	Estimated This Year 2025/26	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27			
	Actual Second Preceding Year 2023/24	Actual First Preceding 2024/25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<i>Resources:</i>				
					Beginning Fund Balance				
1	\$40,000	\$53,493	\$103,093	\$103,093	Cash on hand* (cash basis)	\$134,093			1
2			\$983,722	\$0	OWEB Grant	\$983,722			2
3			\$50,000	\$0	OHA DWSP Grant U23004	\$24,200			3
4			\$70,000	\$0	OHA DWSP Grant U25007	\$61,000			4
5	\$50,000	\$50,000	\$50,000	\$50,000	Transferred from other funds	\$50,000			5
6	\$0	\$0	\$0	\$0	Miscellaneous Income	\$0			6
7									7
8									8
9	\$90,000	\$103,493	\$1,256,815	\$153,093	Total resources, except taxes to be levied	\$1,253,015			9
10									10
11									11
12	\$90,000	\$103,493	\$1,256,815	\$153,093	Total resources	\$1,253,015			12
					<i>Requirements:</i>				
1									1
2									2
3	\$36,507	\$400	\$1,256,815	\$19,000	Capital Outlay	\$1,253,015			3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14	\$53,493	\$103,093	\$0	\$134,093	Ending Fund Balance	\$0			14
15									15
16									16
17	\$36,507	\$400	\$1,256,815	\$19,000	Total Requirements	\$1,253,015			17