

NEAHKAHNIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

FORM LB 20 GENERAL FUND						BUDGET YEAR 2023-2024			
RESOURCES				GENERAL FUND					
* HISTORICAL DATA				RESOURCE DESCRIPTION		BUDGET FOR NEXT YEAR			
Second Preceding	First Preceding	Adopted Budget			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Board of Directors		
YEAR 20-21	YEAR 21-22	YEAR 22-23							
1	\$ 49,575	\$ 57,300	\$ 52,000	1	Available Funds carried over from prior year	\$ 20,400	\$ 20,400	\$ 13,326	1
2				2					2
3	\$ 3,962	\$ 4,100	\$ 4,700	3	Previously Levied Taxes	\$ 4,700	\$ 4,700	\$ 4,700	3
4	\$ 38	\$ 100	\$ 100	4	Interest	\$ 25	\$ 25	\$ 25	4
5				5	OTHER RESOURCES				5
6				6	Water Revenue:				6
7	\$ 112,793	\$ 117,000	\$ 117,300	7	Base Rate=25.00/month x 394 services	\$ 118,200	\$ 118,200	\$ 118,200	7
8	\$ 43,729	\$ 44,000	\$ 55,000	8	Water=15,000,000 gals x \$.006 per gal	\$ 90,000	\$ 90,000	\$ 90,000	8
9				9					9
10			\$ -	10	Transfer from CIRF	\$ -	\$ -	\$ -	10
11	\$ 9,111	\$ 14,500	\$ -	11	Miscellaneous Revenue	\$ 1,500	\$ 1,500	\$ 1,500	11
12				12					12
13				13					13
14	\$ -	\$ 3,000	\$ 7,200	14	Connection Fees @ \$1500 each (4 est.)	\$ 6,000	\$ 6,000	\$ 6,000	14
15				15					15
16				16					16
17	\$ 219,208	\$ 240,000	\$ 236,300	17	TOTAL RESOURCES EXCEPT TAXES	\$ 240,825	\$ 240,825	\$ 233,751	17
18			\$ 146,000	18	Taxes estimated to be received	\$ 151,110	\$ 151,110	\$ 151,110	18
19	\$ 128,737	\$ 134,000		19	Taxes Collected in Year Levied				19
20	\$ 347,945	\$ 374,000	\$ 382,300	20	TOTAL RESOURCES	\$ 391,935	\$ 391,935	\$ 384,861	20
* Preceding First and Second year data are actual figures taken from audit reports as required by law (not the proposed figures for those years)									

NEAH KAH NIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

FORM LB 30 GENERAL FUND				BUDGET YEAR 2023-2024					
REQUIREMENTS			GENERAL FUND		BUDGET FOR NEXT YEAR				
* HISTORICAL DATA				EXPENDITURE DESCRIPTION					
Second Preceding YEAR 20-21	First Preceding YEAR 21-22	**Adopted Budget YEAR 22-23		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Board of Directors			
PERSONAL SERVICES									
1	\$ 54,000	\$ 55,300	\$ 57,976	1	General Manager	\$ 72,461	\$ 68,774	\$ 68,774	1
2	\$ 49,949	\$ 52,600	\$ 57,176	2	System Operator	\$ 69,408	\$ 60,749	\$ 60,749	2
3	\$ 7,500	\$ 8,300	\$ 8,950	3	Payroll Taxes	\$ 14,180	\$ 14,180	\$ 14,180	3
4	\$ 1,400	\$ 2,000	\$ 2,200	4	Workers Compensation Coverage	\$ 2,200	\$ 2,200	\$ 2,200	4
5	\$ 15,200	\$ 24,000	\$ 27,240	5	Health Insurance	\$ 25,000	\$ 25,000	\$ 25,000	5
6	\$ 3,000	\$ 3,200	\$ 3,480	6	SIMPLE IRA	\$ 4,300	\$ 4,300	\$ 4,300	6
7				7	HRA VEBA		\$ 14,400	\$ 14,400	7
8	\$ 131,049	\$ 145,400	\$ 157,022	8	TOTAL PERSONAL SERVICES	\$ 187,549	\$ 189,603	\$ 189,603	8
MATERIALS AND SERVICES									
10	\$ 172,215	\$ 178,600	\$ 130,550	10	SCHEDULE ATTACHED	\$ 140,600	\$ 140,600	\$ 140,600	10
11				11					11
12	\$ 172,215	\$ 178,600	\$ 130,550	12	TOTAL MATERIALS AND SERVICES	\$ 140,600	\$ 140,600	\$ 140,600	12
CAPITAL OUTLAY									
14	\$ 30,331		\$ -	14		\$ -	\$ -	\$ -	14
15				15					15
16	\$ 30,331	\$ -	\$ -	16	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	16
TRANSFERS TO OTHER FUNDS									
18			\$ -	18	Transfer to Capital Improvement Fund	\$ -	\$ -	\$ -	18
19				19					19
20			\$ -	20	Transfer to Capital Imprv Reserve Fund	\$ -	\$ -	\$ -	20
21	\$ 10,000	\$ 20,000	\$ 43,848	21	General Operating Contingency	\$ 15,496	\$ 27,842	\$ 37,842	21
22				22					22
23				23					23
24				24					24
25	\$ -	\$ 20,000	\$ 43,848	25	TOTAL TRANSFERS AND CONTINGENCIES	\$ 15,496	\$ 27,842	\$ 37,842	25
26	\$ 333,595	\$ 344,000	\$ 331,420	26	TOTAL EXPENDITURES	\$ 343,645	\$ 358,045	\$ 368,045	26
27	\$ 19,613	\$ 31,000	\$ 50,880	27	UNAPPROPRIATED ENDING FUND BAL.	\$ 33,890	\$ 33,890	\$ 16,816	27
28	\$ 353,208	\$ 375,000	\$ 382,300	28	TOTAL REQUIREMENTS	\$ 377,535	\$ 391,935	\$ 384,861	28

* Preceding First and Second year data are actual figures taken from audit reports as required by law (not the proposed figures for those years)

** 2023-2024 Budget amounts include any transfers of appropriations made up to the date of publication of this proposed budget

NEAH KAH NIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

FORM LB 31 GENERAL FUND					BUDGET YEAR 2023-2024				
REQUIREMENTS			GENERAL FUND		BUDGET FOR NEXT YEAR				
* HISTORICAL DATA					BUDGET FOR NEXT YEAR				
Second	First	**Adopted	DETAILED REQUIREMENTS DESC.		Proposed	Approved by	Adopted by		
Preceding	Preceding	Budget			By Budget	Budget	Board of		
YEAR 20-21	YEAR 21-22	YEAR 22-23			Officer	Committee	Directors		
MATERIALS & SERVICES									
1	\$ 13,500	\$ 15,000	\$ 16,500	1	Materials and Supplies	\$ 15,000	\$ 15,000	\$ 15,000	1
2	\$ 4,000	\$ 2,000	\$ 5,000	2	Engineering	\$ 5,000	\$ 5,000	\$ 5,000	2
3	\$ 4,700	\$ 4,800	\$ 4,900	3	Audit	\$ 5,500	\$ 5,500	\$ 5,500	3
4	\$ 5,900	\$ 6,500	\$ 6,800	4	Treasurer Bond & Insurance	\$ 6,900	\$ 6,900	\$ 6,900	4
5	\$ 21,515	\$ 22,000	\$ 22,000	5	Office Supplies, Utilities, Travel	\$ 22,000	\$ 22,000	\$ 22,000	5
6	\$ 2,400	\$ 3,000	\$ 4,000	6	Water Testing	\$ 4,500	\$ 4,500	\$ 4,500	6
7	\$ 3,550	\$ 4,000	\$ 6,000	7	Chlorine and Soda Ash	\$ 4,000	\$ 4,000	\$ 4,000	7
8	\$ 1,000	\$ 2,000	\$ 2,000	8	Schooling & Training	\$ 2,000	\$ 2,000	\$ 2,000	8
9	\$ 150	\$ 150	\$ 200	9	Permit & Filing	\$ 200	\$ 200	\$ 200	9
10	\$ 65,000	\$ 65,000	\$ 15,000	10	Legal	\$ 20,000	\$ 20,000	\$ 20,000	10
11	\$ 2,500	\$ 3,150	\$ 3,150	11	Service Vehicle	\$ 3,500	\$ 3,500	\$ 3,500	11
12	\$ 18,000	\$ 22,000	\$ 10,000	12	Repair	\$ 12,000	\$ 12,000	\$ 12,000	12
13	\$ 30,000	\$ 29,000	\$ 35,000	13	Contract Labor	\$ 40,000	\$ 40,000	\$ 40,000	13
14	\$ 172,215	\$ 178,600	\$ 130,550	14	TOTAL MATERIALS & SERVICES	\$ 140,600	\$ 140,600	\$ 140,600	14

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NEAH KAH NIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

FORM LB 20 CAPITAL IMPROVEMENT				CAPITAL IMPROVEMENT FUND			BUDGET YEAR 2023-2024		
RESOURCES				CAPITAL IMPROVEMENT FUND			BUDGET YEAR 2023-2024		
* HISTORICAL DATA				RESOURCE DESCRIPTION			BUDGET FOR NEXT YEAR		
Second Preceding YEAR 20-21	First Preceding YEAR 21-22	Adopted Budget YEAR 22-23			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Board of Directors		
1	\$ 50,766	\$ 1,037,658	\$ 1,013,208	1	Carry over from prior year	\$ 483,500	\$ 1,034,584	\$ 548,800	1
2				2					2
3				3					3
4	\$ 13	\$ 10	\$ 10	4	Interest	\$ -	\$ -	\$ -	4
5				5	OTHER RESOURCES				5
6				6					6
7	\$ -	\$ 100	\$ 260,000	7	Transfer from Capital Improvement Reserve Fund	\$ -	\$ -	\$ -	7
8	\$ 6,949	\$ 51,432	\$ 25,716	8	Individual SDC Charges 4 homes	\$ 25,716	\$ 25,716	\$ 25,716	8
9	\$ -		\$ -	9		\$ -	\$ -	\$ -	9
			\$ 250,000	10	Federal infrastructure			\$ -	
10	\$ 1,100,000		\$ 1,762,616	11	Watershed Protection Loan Supplemental				10
				12					
11	\$ 111,984	\$ 163,800	\$ 164,220	13	System Enhancement Fees \$85/mo x 394 accts	\$ 401,880	\$ 401,880	\$ 401,880	11
12				14					12
13		\$ 8,000		15	SIPP Grant Leak Study	\$ 20,000	\$ 20,000	\$ 20,000	13
14				16	Misc Income				14
15				17					15
16				18					16
17	\$ (45,800)			19	(Adjustment to match Audit)				17
18				20					18
19				21					19
20	\$ 1,223,912	\$ 1,261,000	\$ 3,475,770	22	TOTAL RESOURCES	\$ 931,096	\$ 1,482,180	\$ 996,396	20
* Preceding First and Second year data are actual figures taken from audit reports as required by law (not the proposed figures for those years)									

NEAH KAH NIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

FORM LB 30 CAPITAL IMPROVEMENT FUND			BUDGET YEAR 2023-2024							
REQUIREMENTS			CAPITAL IMPROVEMENT FUND							
* HISTORICAL DATA			EXPENDITURE DESCRIPTION							
Second	First	**Adopted	Proposed	Approved by	Adopted by					
Preceding	Preceding	Budget	By Budget	Budget	Board of					
YEAR 20-21	YEAR 21-22	YEAR 22-23	Officer	Committee	Directors					
			PERSONAL SERVICES							
1	\$ -	\$ 2,630	\$ 2,000	1	Sys. Oper. Wages & Payroll Expenses	\$ 5,000	\$ 5,000	\$ 5,000	1	5 hrs/month
2				2					2	
3	\$ -	\$ 2,630	\$ 2,000	3	TOTAL PERSONAL SERVICES	\$ 5,000	\$ 5,000	\$ 5,000	3	
4				4	MATERIALS AND SERVICES	\$ 10,000			4	
5	\$ 66,702			5	Engineering & Other Services	\$ 50,000	\$ 50,000	\$ 50,000	5	
6			\$ 200,000	6	Legal	\$ 65,000	\$ 65,000	\$ 65,000	6	
7				7	Materials & Services	\$ 2,500	\$ 2,500	\$ 2,500	7	
8	\$ 66,702	\$ -	\$ 200,000	8	TOTAL MATERIALS AND SERVICES	\$ 117,500	\$ 117,500	\$ 117,500	8	
9				9	CAPITAL OUTLAY				9	
10	\$ 32,757	\$ 55,874	\$ 65,000	10	Capital Improvement Proj per Master Plan	\$ 163,000	\$ 163,000	\$ 163,000	10	New meters, and hydrants, Permit Extention, Coating Spring Boxes
11	\$ 7,000	\$ 14,000	\$ 15,000	11	Misc. System Upgrades	\$ 25,000	\$ 25,000	\$ 25,000	11	Vac trailer
12	\$ -	\$ 971,000	\$ 1,750,000	12	Land purchase				12	
13			\$ -	13		\$ -	\$ -	\$ -	13	
			\$ 250,000	14	Federal Infrastructure Grant					
14	\$ 39,757	\$ 1,040,874	\$ 2,080,000	15	TOTAL CAPITAL OUTLAY	\$ 188,000	\$ 188,000	\$ 188,000	14	
15				16	FINANCING REPAYMENTS				15	
16	\$ 5,757	\$ 6,684	\$ 6,684	17	OBDD Financing Repayment (SDWARLF)	\$ 6,684	\$ 6,684	\$ 6,684	16	Due Dec. 1st
17	\$ 85,511	\$ 77,310	\$ 75,000	18	OBDD Financing Repayment (SPWF)	\$ 70,000	\$ 70,000	\$ 70,000	17	Due Dec. 1st
18	\$ -	\$ 67,502	\$ 67,502	19	Watershed Protection Loan	\$ 67,502	\$ 67,502	\$ 67,502	18	\$56,500 due Oct. 1st \$11,002 due April 1st
				20	Watershed Protection Loan Supplement (Land Purchase)	\$ 65,000	\$ 65,000	\$ 65,000		\$83,038 due Oct.1st 2024
19	\$ 91,268	\$ -	\$ 149,186	21	TOTAL FINANCING REPAYMENTS	\$ 209,186	\$ 209,186	\$ 209,186	19	
20	\$ -	\$ 10,000	\$ 22,616	22	Contingency	\$ 10,000	\$ 20,000	\$ 20,000	20	
21	\$ 91,268	\$ 159,186	\$ 171,802	23	TOTAL REPAYMENTS AND CONTINGENCY	\$ 219,186	\$ 229,186	\$ 229,186	21	
22	\$ -	\$ -	\$ -	24	Transfer to Capital Imp Reserve Fund	\$ -	\$ 500,000	\$ 250,000	22	
23	\$ 197,727	\$ 1,202,690	\$ 2,453,802	25	TOTAL EXPENDITURES	\$ 529,686	\$ 1,039,686	\$ 789,686	23	
24	\$ 1,026,185	\$ 56,000	\$ 51,968	26	UNAPPROPRIATED ENDING FUND BALANCE	\$ 383,410	\$ 442,494	\$ 206,710	24	
25	\$ 1,223,912	\$ 1,258,690	\$ 2,505,770	27	TOTAL REQUIREMENTS	\$ 913,096	\$ 1,482,180	\$ 996,396	25	
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** 2023-2024 Budget amounts include any transfers of appropriations made up to the date of publication of this proposed budget										

NEAH KAH NIE WATER DISTRICT 2023-2024 PROPOSED BUDGET

LB 11 - CAPITAL IMPROVEMENT RESERVE FUND					BUDGET YEAR 2023-2024					
This fund authorized and established by Resolution 2006-2007-3 on May 8, 2007 to accumulate funds for future improvements								This reserve fund will be reviewed to be continued or abolished in 2027		
					CAPITAL IMPROVEMENT RESERVE FUND					
* HISTORICAL DATA								BUDGET FOR NEXT YEAR		
	Second	First	Adopted	RESOURCE DESCRIPTION				Proposed	Approved	Adopted by
	Preceding	Preceding	Budget					By Budget	by Budget	Board of
	YEAR 20-21	YEAR 21-22	YEAR 22-23					Officer	Committee	Directors
				Beginning Fund Balance						
1	\$ 594,533	\$ 607,000	\$ 614,669	1	Carry over from prior year	\$ 378,608	\$ 378,608	\$ 378,608	1	
2				2					2	
3				3					3	
4	\$ 9,022	\$ 12,000	\$ 12,000	4	Interest	\$ 12,000	\$ 12,000	\$ 12,000	4	
5				5	Transfer from General Fund	\$ -	\$ -		5	
6				6	Transfer from Capital Improvement Fund		\$ 500,000	\$ 250,000	6	
7				7					7	
8				8					8	
9				9					9	
10	\$ 603,555	\$ 619,000	\$ 626,669	10	TOTAL RESOURCES	\$ 390,608	\$ 890,608	\$ 640,608	10	
11				11					11	
12				12	EXPENDITURE DESCRIPTION				12	
13			\$ 60,000	13	Transfer to CIF	\$ -	\$ -	\$ -	13	
14	\$ -	\$ 100	\$ 200,000	14	Transfer to GF	\$ -	\$ -	\$ -	14	
15	\$ 603,555	\$ 618,900	\$ 366,669	15	RESERVED FOR FUTURE EXPENDITURE	\$ 390,608	\$ 890,608	\$ 640,608	15	
16	\$ 603,555	\$ 619,000	\$ 626,669	16	TOTAL REQUIREMENTS	\$ 390,608	\$ 890,608	\$ 640,608	16	

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