

**SOUTHWEST LINCOLN COUNTY WATER**

**PEOPLE'S UTILITY DISTRICT**

**2023 - 2024**

**Approved BUDGET**

**RESOURCES**  
**General**  
(Fund)

**Southwest Lincoln County Water PUD**  
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023 - 2024			
Actual		Adopted Budget This Year Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021 - 2022						
	596,000	443,800	1 Available cash on hand* (cash basis) or	100,000	110,000		1
			2 Net working capital (accrual basis)				2
			3 Previously levied taxes estimated to be received				3
2,081	2,000	1,500	4 Interest	1,500	1,500		4
			5 Transferred IN, from other funds				5
			6 <b>OTHER RESOURCES</b>				6
925,311	1,080,000	1,050,000	7 Water Sales	1,176,000	1,176,000		7
18,350	15,300	10,000	8 New Service Hookups	10,000	10,000		8
48,552	20,000	30,000	9 System Development Charges	10,000	10,000		9
35,568	4,000	1,000	10 Miscellaneous Income				10
741,051			11 Transfer from Southwest Lincoln County Water District				11
	80,000		12 Grants/Loans				12
1,887		130,000	13 Bond Surcharge	130,000	130,000		13
			14 Waldport Franchise Tax	6,000	6,000		14
			15 Billing Charges	15,000	15,000		15
			16 Attorney Fee Reimbursment		10,000		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
1,772,800	1,797,300	1,666,300	29 Total resources, except taxes to be levied	1,448,500	1,468,500	-	29
			30 Taxes estimated to be received				30
			31 Taxes collected in year levied				31
<b>1,772,800</b>	<b>1,797,300</b>	<b>1,666,300</b>	<b>32 TOTAL RESOURCES</b>	<b>1,448,500</b>	<b>1,468,500</b>	<b>-</b>	<b>32</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General Fund  
 \_\_\_\_\_  
 (name of fund)

**Southwest Lincoln County Water PUD**  
 (name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2023 -2024			
	Actual		Adopted Budget This Year 2022 - 2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 -2021	First Preceding Year 2021 - 2022							
1				1	PERSONNEL SERVICES				1
2	520,849	719,460	768,400	2	Total from page 4	841,892	841,892		2
3				3					3
4	<b>520,849</b>	<b>719,460</b>	<b>768,400</b>	4	<b>TOTAL PERSONNEL SERVICES</b>	<b>841,892</b>	<b>841,892</b>	<b>0</b>	<b>4</b>
5	<b>5.3</b>	<b>7</b>	<b>8</b>	5	<b>Total Full-Time Equivalent (FTE)</b>	<b>8.0</b>	<b>7.3</b>		<b>5</b>
6				6	MATERIALS AND SERVICES				6
7	294,074	396,500	260,500	7	Total from page 5	313,780	323,780		7
8				8					8
9	<b>294,074</b>	<b>396,500</b>	<b>260,500</b>	9	<b>TOTAL MATERIALS AND SERVICES</b>	<b>313,780</b>	<b>323,780</b>	<b>0</b>	<b>9</b>
10				10	CAPITAL OUTLAY ALLOCATED				10
11		10,000	10,000	11	Small Equipment	0			11
12				12					12
13	<b>0</b>	<b>10,000</b>	<b>10,000</b>	13	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
14				14					14
35	<b>814,923</b>	<b>1,125,960</b>	<b>1,038,900</b>	35	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,155,672</b>	<b>1,165,672</b>		<b>15</b>

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
 (name of fund)

**Southwest Lincoln County Water PUD**  
 (name of Municipal Corporation)

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023 -2024			Total
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 -2021	First Preceding Year 2021 - 2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15	2,974	3,004	3,035	15 SDWR 1-22-04 PRINCIPAL	3,035	3,035		15
16	48,029			16 SDWR 11-1-10 PRINCIPAL				16
17				17 SDWR 11-09-23 PRINCIPAL	5,000	5,000		
18	445	415	385	18 SDWR 1-22-04 INTEREST	385	385		17
19	1,770			19 SDWR 11-1-10 INTEREST				18
20				20 SDWR 11-09-23 INTEREST	500	500		
21	53,218	3,004	3,035	21 <b>TOTAL DEBT SERVICE</b>	8,920	8,920	0	19
22				22 SPECIAL PAYMENTS				20
23	30,000	186,500	129,000	23 Transfer to SWLCWD	161,175	161,175		21
24				24				22
25	30,000	186,500	129,000	25 <b>TOTAL SPECIAL PAYMENTS</b>	161,175	161,175	0	23
26				26 INTERFUND TRANSFERS				24
27	250,000		160,000	27 Construction Fund	30,160	5,160		25
28	72,000	100,000	114,000	28 Equipment Fund	13,990	13,990		26
29				29				27
30				30				28
31				31				29
32	322,000	100,000	274,000	32 <b>TOTAL INTERFUND TRANSFERS</b>	44,150	19,150	0	30
33			220,980	33 <b>OPERATING CONTINGENCY</b>	78,583	113,583		31
34				34 <b>RESERVED FOR FUTURE EXPENDITURE</b>				32
35				35 <b>UNAPPROPRIATED ENDING BALANCE</b>				33
36	405,218	289,504	627,015	36 <b>Total Requirements NOT ALLOCATED</b>	292,828	302,828	0	34
37	814,923	1,125,960	1,038,900	37 Total Requirements for ALL Org.Units/Programs within fund	1,155,672	1,165,672		35
38				38 Ending balance (prior years)				36
39	1,220,141	1,415,464	1,665,915	39 <b>TOTAL REQUIREMENTS</b>	1,448,500	1,468,500	0	37

**Form  
OR-LB-31**

**Detailed Requirements**

General Fund  
(name of fund)

**Southwest Lincoln County Water PUD**  
(name of Municipal Corporation)

	Historical data			Requirements for PUD	Budget for next year 2023 –2024			
	Actual		Adopted budget this year 2022 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 – 2021	First preceding year 2021 - 2022						
				<b>PERSONNEL SERVICES</b>				
1	34,782	99,000	114,400	1 Manager	123,552	123,552		1
2	56,063	57,240	65,000	2 Lead Distribution Operator	65,000	65,000		2
3	44,049	45,640	50,000	3 Distribution Operator 1	54,000	54,000		3
4		45,640	48,000	4 Distribution Operator 2	54,000	54,000		4
5	51,536	52,800	56,000	5 Plant Operator 1	68,600	68,600		5
6			36,000	6 Plant Operator 2	36,000	36,000		6
7	44,177	57,240	46,000	7 Billing Clerk	53,000	53,000		7
8	39,524	62,400	50,000	8 Administrative Assistant	60,500	60,500		8
9	10,813			9 Vacation Payable				9
10	29,227	40,000	20,000	10 Overtime & Standby	21,600	21,600		10
11	24,896	42,000	43,000	11 Payroll Tax Expense	46,440	46,440		11
12	90,552	115,000	140,000	12 Health Insurance	151,200	151,200		12
13	74,023	95,000	94,000	13 Retirement	101,520	101,520		13
14	217	7,500	6,000	14 Workers Compensation	6,480	6,480		14
15	20,990			15 Field Supervisor				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30	5.3	7.0	8.0	30 Total full time equivalent (FTE)*	8.0	7		30
33	520,849	719,460	768,400	33 Total PERSONNEL SERVICES	841,892	841,892		33

150-504-031 (Rev. 11-16)

\*When budgeting for personnel services expenditures, include number of related FTE positions.

**Form  
OR-LB-31**

**Detailed Requirements**

General Fund

**Southwest Lincoln County Water PUD**

(name of fund)

(name of Municipal Corporation)

	Historical data			Requirements for PUD	Budget for next year 2023 –2024		
	Actual		Adopted budget this year 2022 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 2020 – 2021	First preceding year 2021 - 2022					
				<b>MATERIALS &amp; SERVICES</b>			
1	31,671	35,000	37,000	1 Bonds & Insurance	50,000	50,000	1
2	9,799	10,000	5,000	2 Building Service & Maintenance	5,000	5,000	2
3	5,243	6,000	6,000	3 Dues & Subscriptions	7,000	7,000	3
4	1,186	1,000	1,000	4 Elections & Publishing	500	500	4
5	15,993	20,000	20,000	5 Office Supplies & Expense	6,000	6,000	5
6				6 Hosting & Software	14,000	14,000	6
7	5,219	6,000	2,000	7 Printing Costs	4,000	4,000	7
8	809	4,000	2,000	8 Small Tools	2,000	2,000	8
9	2,912	4,000	4,000	9 Travel	4,000	4,000	9
10	11,349	15,000	15,000	10 Vehicle Operations	20,000	20,000	10
11	26,063	33,000	30,000	11 Utilities	30,000	30,000	11
12	2,033	5,000	2,500	12 Education	2,700	2,700	12
13	12,238	12,000	15,000	13 Merchant Service Fees	16,200	16,200	13
14	23,402	10,000	10,000	14 Legal Fees	20,000	20,000	14
15	17,580	18,000	15,000	15 Accounting & Budgeting	3,000	3,000	15
16	14,100	15,000	13,000	16 Auditing	14,040	14,040	16
17	2,697	100,000	10,000	17 Engineering	15,000	25,000	17
18	5,608	8,000	3,000	18 Miscellaneous	3,240	3,240	18
19	18,704	20,000	20,000	19 Main & Distribution Supplies	40,000	40,000	19
20	22,291	40,000	15,000	20 Plant Supplies	16,200	16,200	20
21	4,099	6,000	5,000	21 Water Samples	4,000	4,000	21
22	1,047	2,000	5,000	22 Road Repairs			22
23				23 Rock & Gravel	10,000	10,000	23
24	100	5,000	5,000	24 Hydrant & Valve Maintenance	5,400	5,400	24
25	1,525	3,000	1,000	25 Safety Supplies	3,000	3,000	25
26	238	500	500	26 Bank Charges	500	500	26
27	6,880	8,000	8,000	27 Postage & Shipping	8,000	8,000	27
28	2,765	5,000	5,000	28 Basin Maintenance			28
29	3,523	5,000	5,000	29 Land Lease	4,000	4,000	29
30				30 Waldport Franchise Tax	6,000	6,000	30
31				31			31
32				32			32
	249,074	396,500	260,000	33 <b>TOTAL MATERIALS &amp; SERVICES</b>	313,780	323,780	

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Construction  
(Fund)

Southwest Lincoln County Water PUD  
(Name of Municipal Corporation)

1	Historical Data			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024			1	
	Actual		Adopted Budget Year 2022 - 2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022								
2		236,944	6,000	2	Cash on hand * (cash basis), or	19,300	19,300		2	
3				3	Working Capital (accrual basis)				3	
4				4	Previously levied taxes estimated to be received				4	
5	1,931	500	500	5	Interest	540	540		5	
6	250,000		160,000	6	Transferred IN, from other funds	30,160	5,160		6	
7		100,000	100,000	7	Grants & Outside Funding	460,000	760,000		7	
8		5,000	5,000	8	Yachats Fire District 50% Reimbursement		5,000		8	
9				9					9	
10	251,931	342,444	271,500	10	Total Resources, except taxes to be levied	510,000	790,000	0	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	<b>251,931</b>	<b>342,444</b>	<b>271,500</b>	13	<b>TOTAL RESOURCES</b>	<b>510,000</b>	<b>790,000</b>	<b>0</b>	13	
14				14	<b>REQUIREMENTS **</b>				14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	3,877	200,000	100,000	16	PUD	Capital Outlay	Plant Control System & Filter Upgrade	50,000	20,000	
17		100,000	20,000	17	PUD	Capital Outlay	Waterline Replacement	100,000	400,000	
18		5,000	10,000	18	PUD	Capital Outlay	Fire Hydrant Replacement		10,000	
19				19	PUD	Capital Outlay	Valve Bolt Replacement & PRV	360,000	360,000	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24				24					24	
25				25					25	
26				26					26	
27				27					27	
28				28					28	
29	221,298			29	Ending balance (prior years)					
30			16,500	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
31	<b>225,175</b>	<b>305,000</b>	<b>146,500</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>510,000</b>	<b>790,000</b>	<b>0</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM  
LB-11**

This fund is authorized by ORS 280.100 and established by Resolution Number 20-1 on 5/13/20 for the following specified services:

Purchasing and Replacing Equipment

**RESERVE FUND**

**RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2030

Southwest Lincoln County Water PUD  
(Name of Municipal Corporation)

Equipment  
(Fund)

1	Historical Data			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024			1
	Actual		Adopted Budget Year 2022 -2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022							
2		2,448	17,600	2	Cash on hand * (cash basis), or	5,900	5,900		2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	556	100	100	5	Interest	110	110		5
6	72,000	100,000	114,000	6	Transferred IN, from other funds	13,990	13,990		6
7				7					7
8				8					8
9				9					9
10	72,556	102,548	131,700	10	Total Resources, except taxes to be levied	20,000	20,000	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	<b>72,556</b>	<b>102,548</b>	<b>131,700</b>	13	<b>TOTAL RESOURCES</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16		40,000	50,000	16	PUD	Capital Outlay	Vehicles	20,000	20,000
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Ending balance (prior years)				29
30				30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		-		30
31	<b>0</b>	<b>72,556</b>	<b>131,700</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	31

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year