

**SOUTHWEST LINCOLN COUNTY
WATER DISTRICT**

**2023 – 2025
APPROVED BUDGET**

**RESOURCES
General**

(Fund)

Southwest Lincoln County Water District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for FY 23 - 25			
	Actual		Adopted Budget This Year Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021						
1		438,750	71,600	1 Available cash on hand* (cash basis) or				1
2		146,765		2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4 Interest				4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7				7 Water Sales				7
8				8 New Services				8
9				9 System Development Charges				9
10				10 Miscellaneous Income				10
11		102,000		11 Transfer- Construction Fund				11
12		32,250		12 Transfer- Equipment Fund				12
13		293,000		13 Transfer-Water Works Fund				13
14		5,500		14 Transfer- SDWR Fund				14
15			186,500	15 Transfer from SWLCWPUD	290,115	290,115		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	-	1,018,265	258,100	29 Total resources, except taxes to be levied	290,115	290,115	-	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	0	1018265	258100	32 TOTAL RESOURCES	\$ 290,115	290,115	0	32

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 General
 (name of fund)

Southwest Lincoln County Water District
 (name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For FY 24 -25				
	Actual		Adopted Budget This Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019 -2020	First Preceding Year 2020 - 2021							
1				1	PERSONNEL SERVICES ALLOCATED				1
2	515,798	0	0	2	Total from Page 4				2
3				3					3
4	515,798	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5	6			5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES ALLOCATED				6
7	203,680		100	7	Total from Page 5				7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13	203,680	0	100	13	TOTAL MATERIALS AND SERVICES	0	0	0	13
14				14	CAPTIAL OUTLAY ALLOCATED				14
15				15	Buildings				15
16				16	Equipment				16
17				17	Construction				17
18				18	Land				18
19	6,122			19	Water Meters	0			19
20	9,912			20	Master Plan	0			20
21	16,034	0	0	21	TOTAL CAPITAL OUTLAY	0	0	0	21
22				22					22
32				32					32
33				33					33
34				34					34
35	735,512	0	100	35	ORGANIZAITONAL UNIT / ACTIVITY TOTAL	0	0	0	35

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General

Southwest Lincoln County Water District

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For FY 24 -25				
	Actual		Adopted Budget This Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019 -2020	First Preceding Year 2020 - 2021							
1			1	PERSONNEL SERVICES NOT ALLOCATED				1	
2	0	0	0	2				2	
3				3				3	
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5	6			5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19		800,000		19	Transfer to newly formed SWLCPWUD				19
20				20					20
21	0	800,000	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23				23	Equipment Reserve Fund				23
24	97,000	56,000	257,000	24	Revenue Bond Fund	290,115	290,115		24
25	10,000			25	SDWR Reserve Fund				25
26				26					26
27				27					27
28	107,000	56,000	257,000	28	TOTAL INTERFUND TRANSFERS	290,115	290,115	0	28
29			1,000	29	OPERATING CONTINGENCY				29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31				31	UNAPPROPRIATED ENDING BALANCE				31
32	107,000	856,000	258,000	32	Total Requirements NOT ALLOCATED	290,115	290,115	0	32
33			100	33	Total Requirements for ALL Org.Units/Programs within fund	0			33
34				34	Ending balance (prior years)				34
35	107,000	856,000	258,100	35	TOTAL REQUIREMENTS	290,115	290,115	0	35

Detailed Requirements

**Form
OR-LB-31**

General Fund

Southwest Lincoln County Water District

(name of fund)

(name of Municipal Corporation)

	Historical data			Requirements for WATER DISTRICT	Budget for FY 24 –25			
	Actual		Adopted budget this year 2021 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2019 – 2020	First preceding year 2020 - 2021						
				PERSONNEL SERVICES				
1	333,626			1	Employee Salaries			1
2	27,229			2	Payroll Expense			2
3	154,943			3	Employee Benefits			3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				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	6.0	7.0		30	Total full time equivalent (FTE)*			30
33	515,798	-	-	33	Total PERSONNEL SERVICES			33

**Form
OR-LB-31**

Detailed Requirements

General Fund

Southwest Lincoln County Water District

(name of fund)

(name of Municipal Corporation)

	Historical data			Requirements for WATER DISTRICT	Budget for FY 24 –25			
	Actual		Adopted budget this year 2021 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2019 – 2020	First preceding year 2020 - 2021						
				MATERIALS & SERVICES				
1	32,307			1 Bonds & Insurance				1
2	694			2 Building Service & Maintenance				2
3	7,332			3 Dues & Subscriptions				3
4				4 Elections				4
5	19,916			5 Office Supplies & Expense				5
6	51,963			6 Operating Supplies				6
7	3,889			7 Printing & Publications				7
8	39,186			8 Professional				8
9	12			9 Small Tools				9
10	1,649			10 Travel				10
11	8,724			11 Truck, Equip, Service, Gas, Oil				11
12	25,918			12 Utilities				12
13	1,357			13 Education				13
14				14 Interest Expense				14
15	10,733		100	15 Bank Fees				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	6.0	7.0		30				30
33	515,798	-	100	33 Total MATERIALS & SERVICES				33

**FORM
LB-35**

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

Revenue Bond
(Fund)

Southwest Lincoln County Water District
(Name of Municipal Corporation)

1	Historical Data			2	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for FY 24 - 25			4
	Actual		Adopted Budget This Year 2021 - 2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021							
1				1	Resources				1
2		74,525	1,988	2	Beginning Cash on Hand (Cash Basis), or	161,182	161,182		2
3	104,894			3	Working Capital (Accrual Basis)				3
4				4	Previously Levied Taxes to be Received				4
5	1,522			5	Interest	4,000	4,000		5
6	97,000	56,000	257,000	6	Transferred from Other Funds	290,115	290,115		6
7				7					7
8	203,416	130,525	258,988	8	Total Resources, Except Taxes to be Levied	455,297	455,297	0	8
9				9	Taxes Estimated to be Received *				9
10				10	Taxes Collected in Year Levied				10
11	203,416	130,525	258,988	11	TOTAL RESOURCES	455,297	455,297	0	11
					Requirements				
					Bond Principal Payments				
12				12	Bond Issue	Budgeted Payment Date			12
13	86,798	90,704	94,786	13	12-11-97	12-11-23	94,786	94,786	13
14			99,051	14	12-11-97	12-11-24	99,051	99,051	14
15				15					15
16	86,798	90,704	193,837	16	Total Principal		193,837	193,837	0
					Bond Interest Payments				
17				17	Bond Issue	Budgeted Payment Date			17
18	42,142	38,236	34,155	18	12-11-97	12-11-23	34,155	34,155	18
19			29,889	19	12-11-97	12-11-24	29,889	29,889	19
20				20					20
21	42,142	38,236	64,044	21	Total Interest		64,044	64,044	0
					Unappropriated Balance for Following Year By				
22				22	Bond Issue	Projected Payment Date			22
23				23	12-11-97	12-11-25	64,470	64,470	23
24				24	12-11-97	12-11-27	128,940	128,940	24
25				25					25
26	74,476	103,590		26	Ending balance (prior years)				26
27			1,107	27	Total Unappropriated Ending Fund Balance		197,416	197,416	27
28				28	Loan Repayment to _____ Fund				28
29				29	Tax Credit Bond Reserve				29
30	203,416	232,530	258,988	30	TOTAL REQUIREMENTS		455,297	455,297	0

**FORM
LB-11**

RESERVE FUND

Year this reserve fund will be reviewed to be continued o

This fund is authorized by ORS 280.100 and established by Resolution Number 11-1 on 4/31/11 for the following specific purposes:

RESOURCES AND REQUIREMENTS

Date can not be more than 10 years after establishment.

Review Year: 2021

Purchasing and Installing Water Meters and Water Distribution Lines

Construction
(Fund)

Southwest Lincoln County Water District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for FY 24 - 25			
	Actual		Adopted Budget Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021						
1				1	RESOURCES			1
2		10,200		2	Cash on hand * (cash basis), or			2
3	98,978			3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	2,182			5	Interest			5
6				6	Transferred IN, from other funds			6
7				7				7
8				8				8
9				9				9
10	101,160	10,200	0	10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	101,160	10,200	0	13	TOTAL RESOURCES			13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16		10,200		16		Transfer	Transfer to General Fund	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	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	0	10200	0	31	TOTAL REQUIREMENTS			31

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

**FORM
LB-11**

RESERVE FUND

Year this reserve fund will be reviewed to be continued o

This fund is authorized by ORS 280.100 and established by Resolution Number 10-1 on 4/14/11 for the following specific purposes:

RESOURCES AND REQUIREMENTS

Date can not be more than 10 years after establishment.

Purchasing Vehicles, Power Saws, Lawn Mowers, and Pumps

Review Year: 2020

Equipment
(Fund)

Southwest Lincoln County Water District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for FY 24 - 25			
	Actual		Adopted Budget Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021						
1				1	RESOURCES			1
2		32,250		2	Cash on hand * (cash basis), or			2
3	31,455			3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	693			5	Interest			5
6				6	Transferred IN, from other funds			6
7				7				7
8				8				8
9				9				9
10	32,148	32,250	-	10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	32,148	32,250	-	13	TOTAL RESOURCES			13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16		32,250		16		Transfer	Transfer to General Fund	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	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	0	32,250	0	31	TOTAL REQUIREMENTS			31

*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 11-1 on 4/31/11 for the following specific purposes:
Treatment plant, reservoirs and pump stations

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolish

Date can not be more than 10 years after establishment.

Review Year: 2020

Waterworks Reserve Fund
(Fund)

Southwest Lincoln County Water District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for FY 24 - 25			
	Actual		Adopted Budget Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021						
1				1	RESOURCES			1
2		293,000		2	Cash on hand * (cash basis), or			2
3	284,660			3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	6,274			5	Interest			5
6				6	Transferred IN, from other funds			6
7				7				7
8				8				8
9				9				9
10	290,934	293,000		10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	-	293,000	-	13	TOTAL RESOURCES			13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16		293,000		16		Transfer	Transfer to General Fund	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	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	-	293,000	-	31	TOTAL REQUIREMENTS			31

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Safe Drinking Water Reserve
(Fund)

Southwest Lincoln County Water District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for FY 24 - 25			
	Actual		Adopted Budget Year 2021 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021						
1				1	RESOURCES			1
2		5,500		2	Cash on hand * (cash basis), or			2
3	4,398			3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	82			5	Interest			5
6	10,000			6	Transferred IN, from other funds			6
7				7				7
8				8				8
9				9				9
10	14,480	5,500	-	10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	14,480	5,500	-	13	TOTAL RESOURCES			0
14				14	REQUIREMENTS **			
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	2,945			16		Debit Service	1-22-04 Principal	16
17	3,851			17		Debit Service	11-1-10 Principal	17
18	474			18		Debit Service	1-22-04 Interest	18
19	2,059			19		Debit Service	11-1-10 Interest	19
20		5,500		20		Transfer	Transfer to General	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	5,124			29	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			
31	14,453	5,500	-	31	TOTAL REQUIREMENTS			0

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