



Southwest Lincoln County Water PUD
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Budget Document Descriptions

Below is a description for each category of the PUD's budget, as a guide for reading the budget document.
 The General Fund covers expenses related to the cost of doing business and daily operations.
 The Construction Fund is for Capital Improvement Projects.
 The Equipment Fund is used to allocate and track resources for acquiring, replacing, and maintaining

Form LB-20	GENERAL FUND
Resources	
Other resources	
Water Sales	Revenue from Daily Water Rate and Water Use rates.
New Service Hookups	Revenue from costs associated with connection to the system for new water service installations.
System Development Charges	Revenue from a one-time fee imposed on new development to help fund the capital costs of water system growth.
Miscellaneous Income	Deposits and revenue not related to utility billing. Includes sale of equipment, reimbursements, etc.
Grants/Loans	The PUD is eligible for grant programs offered by Lincoln County, SDAO, SDIS, etc.
Bond Surcharge	In 1997, the Southwest Lincoln County Water District received voter approval for a bond levy to cover the costs for upgrades to the Water Treatment Plants as required by the Safe Water Drinking Act. To establish a Bond Reserve Fund, a portion of water users paid their share of the loan repayment up front. Water users that did not make this payment are subject to a Bond Surcharge on their monthly water bill. This revenue is moved to the District's Bond Reserve Fund through the "Special Payments" line item included in this budget. (See LB-30)
Waldport Franchise Tax	Resolution 1287 passed by Waldport City Council on August 11, 2022, mandated the provision of water services to properties within Waldport and established a 5% privilege tax on SWLCWPUD water revenue, payable monthly to the City of Waldport.
Billing Charges	Charges related to water service (late charges, turn on charges, etc).
Attorney Fee Reimbursement	Legal Fees related to intergovernmental agreements.
Form LB-30	GENERAL FUND
Requirements Summary	
Debt Services	
SDWR 1-22-04 PRINCIPAL	In January 2004, the District received a Safe Drinking Water Revolving Loan for waterline replacement. The project was completed by the estimated date and 25% of the loan was forgiven. The loan is payable from operating revenues.

SDWR 1-09-23 PRINCIPAL	In January 2023, the PUD signed a loan for valve bolt replacement and pressure relief valve improvements.
SDWR 1-22-04 INTEREST	The SDWR loan has a 1% annual interest rate.
SDWR 11-09-23 INTEREST	On the loan from Business Oregon, interest accrues on each disbursement from the date of the first disbursement until the loan is fully paid. The interest rate is also 1% annually.
Special Payments	
Transfer to SWLCWPUD	Quarterly payments made to pay off federal loan in the Water District entity's name. Monthly Bond Surcharge revenue is transferred to this fund. The revenue in this fund is then transferred to the District's assets.
Operating Contingency	Reserved resources for unexpected events or expenses that disrupt normal operations or may lead to budget overruns.

Form LB-31	GENERAL FUND
Personnel Services	This section contains the itemized salaries for all staff.
Overtime & Standby	Overtime is budgeted for all non-exempt staff. Distribution staff have Standby duty on a rotating basis. Standby duty requires staff remain available after the PUD's open hours to perform essential services when called upon.
Payroll Tax Expense	Taxes paid by the PUD on the wages of employees to finance social insurance programs like Social Security and Paid Leave Oregon.
Health Insurance	Monthly premium for staff insurance policy.
Retirement	The PUD makes a 6% contribution to the Public Employees Retirement System.
Worker's Compensation	Coverage for medical treatment, lost wages, and other benefits for employees who get injured or sick on the job.

Form LB-31	GENERAL FUND
Materials and Services	
Bonds & Insurance	This section is for payment on the PUD's surety bonds and for its property insurance premium.
Building service & Maintenance	Improvements to the PUD's facilities including painting, lighting, and general upkeep.
Dues & Subscriptions	Membership dues and subscriptions related to Special District's Association, OR Association of Water Utilities, etc.
Elections & Publishing	Board of Directors and Commissioner election costs, costs for newspapers publications related to the Budget Cycle, public notices, position openings or request for qualifications, etc.
Office Supplies & Expense	Paper products, organizational supplies, cleaning supplies, etc.
Hosting & Software	Subscription costs for web-based software, including accounting software, utility billing software, website hosting, and email provider.
Printing costs	Printer/scanner lease & subscription.
Small tools	Small tools are categorized as specialized hand tools related to system maintenance, such as a water main tapping tool or valve exerciser.
Travel	Mileage reimbursement and per diem for board members and staff.
Vehicle operations	Vehicle maintenance costs & fuel costs.
Utilities	Electricity, Phone Service, Internet, Garbage Collection, etc.

Education	Staff holding Oregon Health Authority Certifications must obtain Continuing Education Units to renew their certifications. Office Staff are also encouraged to take classes related to their job functions.
Merchant Service Fees	Costs the PUD incurs for accepting credit card payments.
Legal Fees	Consultation fees from the PUD's legal counsel.
Accounting	The PUD's auditing firm provides accounting services as needed.
Auditing	As a government entity, the PUD files an annual audit to ensure public funds are used lawfully, efficiently, and effectively. The audit assesses the PUD's financial records, performance, compliance with regulations, and internal controls. The audit is conducted by an outside firm.
Engineering	Consultation, Project Management, and correspondence services provided by the PUD's engineering firm.
Miscellaneous	Costs that do not fit into other categories, which often includes staff appreciation events, and other expenses related to daily business practices.
Main & Distribution Supplies	Costs related to the daily maintenance and operation of the water utility's distribution system.
Plant Supplies	Chemicals used to treat water and other supplies related to the effective operation of the Water Treatment Plants.
Water Samples	Lab fees for monthly water sample testing. The lab fee also covers the cost of report delivery to OHA.
Road Repairs	Gravel delivery and/or road repairs provided by outside vendors.
Rock & Gravel	Rock and Gravel trucked by PUD.
Hydrant & Valve Maintenance	Parts and repairs related to Fire Hydrants and valves. Valves help regulate the water system's pressure.
Safety Supplies	Safety vests, road work signs, traffic cones, PUD logo wear, boot allowance for field staff, etc.
Bank Charges	Charges from the PUD's financial institutions for various services and transactions.
Postage & Shipping	Metered postage for mailing monthly water statements.
Land Lease	The PUD leases several of its facilities from the USFS.
Waldport Franchise Tax	Franchise Tax payments to the City of Waldport.

Form LB-10	
Special Fund	CONSTRUCTION FUND
Resources	
Transferred IN, from other funds	Internal reserve funds used to finance the following projects.
Grants & Outside Funding	Disbursements received from Business Oregon to finance the following projects.
Requirements	
Plant Control System & Filter Upgrades	The PUD updates its water treatment plants with the latest technology as funding opportunities and reserve funds allow.
Waterline Replacement	This project, funded through the Safe Drinking Water Revolving Loan Fund (SDWRLF), includes replacement of 9,500- 15,000 feet of waterlines. We are currently finishing engineering. This Fiscal Year will include bidding and construction contracting with construction starting in early 2026. Refer to website for more info.

Fire Hydrant Replacement	The PUD has a commitment to replace hydrants beyond their useful life and to install new hydrants where deficiencies exist. This type of replacement is an investment back into the Distribution System. Currently, the PUD uses reserve funds for Fire Hydrants.
Water Meters	In the PUD's Water Management and Conservation Plan from 2015, the PUD identified an automated metering system as one of its conservation benchmarks. Therefore, the PUD budgets for water meters annually. Water meters are replaced by staff as scheduling allows. The PUD uses reserve funds for this replacement program.

Form LB-11	
Reserve Fund	EQUIPMENT FUND
Resources	
Transferred IN, from other funds	Internal reserve funds used to finance the following projects.
Requirements	
Vehicles	In July 2024, the PUD entered a two-year lease agreement for a Ford F-450 service truck. Reserve funds have been used for both annual payments.
Trailer	After acquiring a hydraulic excavator in 2022, the need exists for a trailer with a higher load capacity to meet safety standards and reduce liabilities.