

SOUTHWEST LINCOLN COUNTY WATER

PEOPLE'S UTILITY DISTRICT

2026 - 2027

APPROVED BUDGET

RESOURCES
General
(Fund)

Southwest Lincoln County Water PUD
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026 - 2027					
Actual		Adopted Budget This Year Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-2024	First Preceding Year 2024- 2025								
1	110,000	262,000	400,000	1	Available cash on hand* (cash basis) or	440,000	440,000		1
2				2	Net working capital (accrual basis)	-	-		2
3				3	Previously levied taxes estimated to be received	-	-		3
4	4,626	1,500	1,500	4	Interest	1,500	1,500		4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	1,229,621	1,325,917	1,378,000	7	Water Sales	1,446,900	1,446,900		7
8	31,000	28,050	9,000	8	New Service Hookups	8,000	8,000		8
9	25,704	63,243	15,546	9	System Development Charges	10,364	10,364		9
10	3,600	3,849	-	10	Miscellaneous Income	-	-		10
11	-	60,500	-	11	Grants/Loans	-	-		11
12	120,021	116,298	130,000	12	Bond Surcharge	130,000	130,000		12
13	5,398	6,076	6,932	13	Waldport Franchise Tax	7,625	7,625		13
14	18,613	10,730	16,000	14	Billing Charges	16,000	16,000		14
15	-	2,500		15	Attorney Fee Reimbursement				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	1,548,583	1,880,663	1,956,978	29	Total resources, except taxes to be levied	2,060,389	2,060,389	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1,548,583	1,880,663	1,956,978	32	TOTAL RESOURCES	2,060,389	2,060,389	-	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Southwest Lincoln County Water PUD

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026 -2027			
	Actual		Adopted Budget This Year Year 2025- 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024 - 2025						
1				1 PERSONNEL SERVICES				1
2	841,892	898,500	959,050	2 Total from page 4	1,005,735	1,012,735		2
3				3				3
4	841,892	898,500	959,050	4 TOTAL PERSONNEL SERVICES	1,005,735	1,012,735		4
5	7	7.3	7.5	5 Total Full-Time Equivalent (FTE)	8.0	8.0		5
6				6 MATERIALS AND SERVICES				6
7	327,848	360,135	413,707	7 Total from page 5	451,465	451,465		7
8				8				8
9	327,848	360,135	413,707	9 TOTAL MATERIALS AND SERVICES	451,465	451,465		9
10				10 CAPITAL OUTLAY ALLOCATED				10
11	0	0	0	11 Small Equipment				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY				13
14				14				14
15	1,169,740	1,258,635	1,372,757	15 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,457,200	1,464,200		15

**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)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026 -2027				
	Actual		Adopted Budget This Year Year 2025- 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024 - 2025							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES				4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES				9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY				13
14				14	DEBT SERVICE				14
15	3,065	3,095	3,126	15	SDWR 1-22-04 PRINCIPAL	3,095	3,095		15
16	0	10,055	6,000	16	SDWR 01-09-23 PRINCIPAL	5,616	5,616		16
17	35,447	324	293	17	SDWR 1-22-04 INTEREST	300	300		17
18	0	3,516	100	18	SDWR 01-09-23 INTEREST	8,000	8,000		17
19				19					18
20				20					
21	38,512	16,990	9,519	21	TOTAL DEBT SERVICE	17,011	17,011		19
22				22	SPECIAL PAYMENTS				20
23	161,175	128,940	128,940	23	Transfer to SWLCWD	128,940	128,940		21
24				24					22
25	161,175	128,940	128,940	25	TOTAL SPECIAL PAYMENTS	128,940	128,940		23
26				26	INTERFUND TRANSFERS				24
27	22,848	58,000	154,000	27	Construction Fund	133,500	193,500		25
28	0	44,158	70,000	28	Equipment Fund	70,000	70,000		26
29				29					27
30				30					28
31				31					29
32	22,848	102,158	224,000	32	TOTAL INTERFUND TRANSFERS	203,500	263,500		30
33	113,583	522,837	221,762	33	OPERATING CONTINGENCY	253,738	186,738		31
34				34	RESERVED FOR FUTURE EXPENDITURE				32
35				35	UNAPPROPRIATED ENDING BALANCE				33
36	302,828	763,182	584,221	36	Total Requirements NOT ALLOCATED	603,189	596,189		34
37	1,038,900	1,285,040	1,372,757	37	Total Requirements for ALL Org.Units/Programs within fund	1,457,200	1,464,200		35
38				38	Ending balance (prior years)				36
39	1,341,728	2,048,222	1,956,978	39	TOTAL REQUIREMENTS	2,060,389	2,060,389		37

Detailed Requirements

Form
OR-LB-31

General Fund
(name of fund)

Southwest Lincoln County Water PUD
(name of Municipal Corporation)

	Historical data			Requirements for PUD	Budget for next year 2025 –2026				
	Actual		Adopted budget this year 2025 -2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2023 – 2024	First preceding year 2024 - 2025							
				PERSONNEL SERVICES					
1	44,505	122,714	113,400	1	Manager	120,000	120,000		1
2		131,093	108,000	2	Manager 2				2
3	77,276	74,885	80,000	3	Lead Distribution Operator	80,000	80,000		3
4	62,024	76,200	75,000	4	Distribution Operator 1	66,000	71,000		4
5	42,882	83,015	75,000	5	Distribution Operator 2	62,000	64,000		5
6	3,360	20,118	50,000	6	Distribution Operator 3	67,000	67,000		6
7	93,072	-	-	7	Plant Operator 1	86,000	86,000		7
8	7,693	10,988	36,000	8	Plant Operator 2	36,000	36,000		8
9	53,758	41,871	50,000	9	Billing Clerk	60,000	60,000		9
10	77,310	8,787	19,000	10	Administrative Assistant	60,000	60,000		10
11	29,310	32,510	30,000	11	Overtime & Standby	32,400	32,400		11
12	37,717	62,848	45,150	12	Payroll Tax Expense	57,635	57,635		12
13	117,371	116,838	146,400	13	Health Insurance	108,000	108,000		13
14	119,569	111,364	120,000	14	Retirement	158,000	158,000		14
15	4,597	8,119	11,100	15	Worker's Compensation	12,700	12,700		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	8.0	7.3	7.3	30	Total full time equivalent (FTE)*	8.0	8.0		30
33	770,443	901,349	959,050	33	Total PERSONNEL SERVICES	1,005,735	1,012,735		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
(name of fund)

Southwest Lincoln County Water PUD
(name of Municipal Corporation)

	Historical data			Requirements for PUD	Budget for next year 2026 –2027		
	Actual		Adopted budget this year 2025 -2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 2023– 2024	First preceding year 2024 - 2025					
				MATERIALS & SERVICES			
1	54,410	61,519	73,000	1 Bonds & Insurance	65,000	65,000	1
2	2,872	21,902	5,000	2 Building Service &	6,000	6,000	2
3	4,588	4,853	6,900	3 Dues & Subscriptions	6,500	6,500	3
4	1,135	650	2,000	4 Elections & Publishing	1,500	1,500	4
5	5,377	8,604	8,000	5 Office Supplies & Expense	8,240	8,240	5
6	11,534	40,698	30,000	6 Hosting & Software	30,645	30,645	6
7	3,550	3,810	4,600	7 Printing Costs	4,500	4,500	7
8	2,092	4,917	10,000	8 Small Tools	10,000	10,000	8
9	2,278	4,111	5,000	9 Travel	5,200	5,200	9
10	26,292	17,068	23,000	10 Vehicle Operations	30,380	30,380	10
11	27,010	30,984	33,000	11 Utilities	34,320	34,320	11
12	3,060	2,207	3,500	12 Education	5,000	5,000	12
13	21,747	23,543	22,000	13 Merchant Service Fees	29,611	29,611	13
14	29,019	18,997	20,000	14 Legal Fees	20,000	20,000	14
15	-	430	1,500	15 Accounting & Budgeting	1,500	1,500	15
16	9,540	18,050	16,000	16 Auditing	26,300	26,300	16
17	27,823	5,204	20,000	17 Engineering	15,000	15,000	17
18	1,703	1,384	2,500	18 Miscellaneous	2,500	2,500	18
19	39,892	46,295	57,500	19 Main & Distribution Supplies	60,950	60,950	19
20	21,013	12,043	20,000	20 Plant Supplies	37,100	37,100	20
21	7,156	4,124	6,000	21 Water Samples	7,018	7,018	21
22	3,941	3,949	15,000	22 Rock & Gravel	10,000	10,000	22
23	3,318	234	4,000	23 Hydrant & Valve Maintenance	4,000	4,000	23
24	1,872	7,516	5,200	24 Safety Supplies	5,500	5,500	24
25	92	10	575	25 Bank Charges	500	500	25
26	7,754	7,117	8,000	26 Postage & Shipping	12,576	12,576	26
27	3,750	3,839	4,500	27 Land Lease	4,000	4,000	27
28	5,032	6,076	6,932	28 Waldport Franchise Tax	7,625	7,625	28
29				29			29
30				30			30
31				31			31
32				32			32
	327,850	360,135	413,707	33 TOTAL MATERIALS &	451,465	451,465	

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Construction
(Fund)

Southwest Lincoln County Water PUD
(Name of Municipal Corporation)

1	Historical Data			2	DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			31
	Actual		Adopted Budget Year 2025-2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
1				1	RESOURCES						1
2	19,300	12,535	4,000	2	Cash on hand * (cash basis), or			-			2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	540	540		5	Interest						5
6	5,160	142,400	154,000	6	Transferred IN, from other funds			133,500	193,500		6
7	210,037	565,470	2,295,463	7	Grants & Outside Funding			5,491,887	5,491,887		7
8	5,000	-		8	Yachats Fire District 50% Reimbursement						8
9				9							9
10	287,295	720,945	2,453,463	10	Total Resources, except taxes to be levied			5,625,387	5,685,387		10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	287,295	720,945	2,453,463	13	TOTAL RESOURCES			5,625,387	5,685,387		13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	-	0	50,000	16	PUD	Capital Outlay	Plant Control System & Filter Upgrade	60,000	60,000		16
17	1,764	212,619	2,000,000	17	PUD	Capital Outlay	Waterline Replacement	5,491,887	5,551,887		17
18	23,806	8,536	28,000	18	PUD	Capital Outlay	Fire Hydrant Replacement	33,500	33,500		18
19	230,806	253,645	295,463	19	PUD	Capital Outlay	Valve Bolt Replacement & PRV				19
20		-		20	PUD	Capital Outlay	Tank Safety Ladders				20
21	1,139	6,507	40,000	21	PUD	Capital Outlay	Water Meters	40,000	40,000		21
22		24,096		22	PUD	Capital Outlay	Water Management & Conservation Plan				22
23			40,000	23	PUD	Capital Outlay	Building Maintenance				23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30	16,500			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	274,015	505,402	2,453,463	31	TOTAL REQUIREMENTS			5,625,387	5,685,387		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 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)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 2027			
	Actual		Adopted Budget Year 2025-2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
1				1	RESOURCES						1
2	5,900	5,900	-	2	Cash on hand * (cash basis), or			-			2
3				3	Working Capital (accrual basis)			-			3
4				4	Previously levied taxes estimated to be received			-			4
5	110	-		5	Interest			-	-		5
6	13,990	43,990	70,000	6	Transferred IN, from other funds			70,000	70,000		6
7				7							7
8				8							8
9				9							9
10	20,000	49,890	70,000	10	Total Resources, except taxes to be levied			70,000	70,000		10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	20,000	49,890	70,000	13	TOTAL RESOURCES			70,000	70,000	-	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	-	50,058	70,000	16	PUD	Capital Outlay	Vehicles	70,000	70,000		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	20,000	50,000	70,000	31	TOTAL REQUIREMENTS			70,000	70,000	0	31

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