

SOUTHWEST LINCOLN COUNTY WATER

PEOPLE'S UTILITY DISTRICT

2024 - 2025

APPROVED BUDGET

RESOURCES
General
(Fund)

Southwest Lincoln County Water PUD
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024 - 2025					
Actual		Adopted Budget This Year Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022 - 2023								
1	890,433	146,390	110,000	1	Available cash on hand* (cash basis) or	262,000	262,000		1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	2,292	1,889	1,500	4	Interest	1,500	1,500		4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	882,450	1,039,880	1,176,000	7	Water Sales	1,281,840	1,560,832		7
8	18,800	32,550	10,000	8	New Service Hookups	10,000	15,000		8
9	67,072	34,266	10,000	9	System Development Charges	10,000	46,000		9
10	12,349	1,000	-	10	Miscellaneous Income				10
11	-			11	Grants/Loans				11
12	110,745	119,757	130,000	12	Bond Surcharge	130,000	130,000		12
13			6,000	13	Waldport Franchise Tax	6,540	6,540		13
14			15,000	14	Billing Charges	16,350	16,350		14
15			10,000	15	Attorney Fee Reimbursement	10,000	10,000		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	1,984,141	1,375,732	1,468,500	29	Total resources, except taxes to be levied	1,728,230	2,048,222	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1,984,141	1,375,732	1,468,500	32	TOTAL RESOURCES	1,728,230	2,048,222	-	32

**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 2024 -2025				
	Actual		Adopted Budget This Year Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022 - 2023							
1				1	PERSONNEL SERVICES				1
2	713,638	758,773	841,892	2	Total from page 4	898,500	898,500		2
3				3					3
4	713,638	758,773	841,892	4	TOTAL PERSONNEL SERVICES	898,500	898,500	0	4
5	7	8	7	5	Total Full-Time Equivalent (FTE)	7.3	7.3		5
6				6	MATERIALS AND SERVICES				6
7	472,285	300,348	323,780	7	Total from page 5	366,540	386,540		7
8				8					8
9	472,285	300,348	323,780	9	TOTAL MATERIALS AND SERVICES	366,540	386,540	0	9
10				10	CAPITAL OUTLAY ALLOCATED				10
11	0	0	0	11	Small Equipment	0			11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14					14
35	1,185,923	1,059,121	1,165,672	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,265,040	1,285,040		15

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT 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 2024 -2025			
	Actual		Adopted Budget This Year Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022 - 2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	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	0	0	0	9
10				10 CAPITAL OUTLAY NOT 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	3,004	3,035	3,035	15 SDWR 1-22-04 PRINCIPAL	3,095	3,095		15
16			5,000	16 SDWR 11-09-23 PRINCIPAL	10,055	10,055		16
17	415	385	385	17 SDWR 1-22-04 INTEREST	324	324		17
18			500	18 SDWR 11-09-23 INTEREST	3,516	3,516		17
19				19				18
20				20				18
21	3,419	3,035	8,920	21 TOTAL DEBT SERVICE	16,990	16,990	0	19
22				22 SPECIAL PAYMENTS				20
23	94,470	220,954	161,175	23 Transfer to SWLCWD	128,940	128,940		21
24				24				22
25	94,470	220,954	161,175	25 TOTAL SPECIAL PAYMENTS	128,940	128,940	0	23
26				26 INTERFUND TRANSFERS				24
27	110,845	100,000	5,160	27 Construction Fund	76,425	80,425		25
28	58,229	94,226	13,990	28 Equipment Fund	13,990	13,990		26
29				29				27
30				30				28
31				31				29
32	169,073	194,226	19,150	32 TOTAL INTERFUND TRANSFERS	90,415	94,415	0	30
33			113,583	33 OPERATING CONTINGENCY	226,845	522,837		31
34				34 RESERVED FOR FUTURE EXPENDITURE				32
35				35 UNAPPROPRIATED ENDING BALANCE				33
36	266,962	418,215	302,828	36 Total Requirements NOT ALLOCATED	463,190	763,182	0	34
37	814,923	1,125,960	1,038,900	37 Total Requirements for ALL Org.Units/Programs within fund	1,265,040	1,285,040		35
38				38 Ending balance (prior years)				36
39	1,081,885	1,544,175	1,341,728	39 TOTAL REQUIREMENTS	1,728,230	2,048,222	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 2024 –2025			
	Actual		Adopted budget this year 2022 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2021 – 2022	First preceding year 2022 - 2023						
	PERSONNEL SERVICES							
1	98,319	106,461	123,552	1 Manager	108,000	108,000		1
2				2 Manager 2	100,000	100,000		2
3	64,234	67,152	65,000	3 Lead Distribution Operator	80,000	80,000		3
4	51,175	48,331	54,000	4 Distribution Operator 1	65,000	65,000		4
5	37,166	42,378	54,000	5 Distribution Operator 2	60,000	60,000		5
6	-	-	-	6 Distribution Operator 3	50,000	50,000		6
7	59,195	69,112	68,600	7 Plant Operator 1	-	-		7
8	3,740	8,497	36,000	8 Plant Operator 2	36,000	36,000		8
9	41,458	48,905	53,000	9 Billing Clerk	56,000	56,000		9
10	46,127	53,524	60,500	10 Administrative Assistant	-	-		10
11	26,098		21,600	11 Overtime & Standby	22,000	22,000		11
12	39,122	47,441	46,440	12 Payroll Tax Expense	42,000	42,000		12
13	144,437	145,833	151,200	13 Health Insurance	162,000	162,000		13
14	87,663	107,387	101,520	14 Retirement	111,000	111,000		14
15	5,174	5,919	6,480	15 Worker's Compensation	6,500	6,500		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	7.0	8.0	7.3	30 Total full time equivalent (FTE)*	7.3	7.3		30
33	520,849	750,941	768,400	33 Total PERSONNEL SERVICES	898,500	898,500		33

*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 2024 -2025		
	Actual		Adopted budget this year 2022 -2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 2021 – 2022	First preceding year 2022 - 2023					
	MATERIALS & SERVICES						
1	36,034	44,069	50,000	1 Bonds & Insurance	65,000	65,000	1
2	4,393	1,656	5,000	2 Building Service & Maintenance	3,000	3,000	2
3	6,139	7,583	7,000	3 Dues & Subscriptions	6,000	6,000	3
4	1,491	1,334	500	4 Elections & Publishing	1,000	1,000	4
5	14,663	5,879	6,000	5 Office Supplies & Expense	6,000	6,000	5
6		9,800	14,000	6 Hosting & Software	14,000	14,000	6
7	1,572	3,112	4,000	7 Printing Costs	4,000	4,000	7
8	546	432	2,000	8 Small Tools	4,000	4,000	8
9	3,171	3,395	4,000	9 Travel	4,000	4,000	9
10	20,274	31,116	20,000	10 Vehicle Operations	20,000	20,000	10
11	29,094	26,413	30,000	11 Utilities	30,000	30,000	11
12	1,392	2,700	2,700	12 Education	3,500	3,500	12
13	13,154	18,217	16,200	13 Merchant Service Fees	23,000	23,000	13
14	18,525	17,708	20,000	14 Legal Fees	20,000	20,000	14
15	20,260	3,000	3,000	15 Accounting & Budgeting	3,000	3,000	15
16	7,090	13,560	14,040	16 Auditing	14,000	14,000	16
17	177,961	14,468	25,000	17 Engineering	20,000	35,000	17
18	2,918	1,763	3,240	18 Miscellaneous	2,000	2,000	18
19	34,323	39,248	40,000	19 Main & Distribution Supplies	50,000	50,000	19
20	28,162	13,981	16,200	20 Plant Supplies	20,000	20,000	20
21	2,815	5,222	4,000	21 Water Samples	10,000	15,000	21
22	10,431	-	-	22 Road Repairs			22
23		9,580	10,000	23 Rock & Gravel	10,000	10,000	23
24	60	3,793	5,400	24 Hydrant & Valve Maintenance	10,000	10,000	24
25	291	1,475	3,000	25 Safety Supplies	5,000	5,000	25
26	385	269	500	26 Bank Charges	500	500	26
27	7,341	6,310	8,000	27 Postage & Shipping	8,000	8,000	27
28	3,597	3,673	4,000	28 Land Lease	4,000	4,000	28
29		2,500	6,000	29 Waldport Franchise Tax	6,540	6,540	29
30				30			30
31				31			31
32				32			32
	446,083	292,255	323,780	33 TOTAL MATERIALS & SERVICES	366,540	386,540	

**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 2024 - 2025			1
	Actual		Adopted Budget Year 2023 - 2024					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023									
2	221,298	111,501	19,300	2	RESOURCES			25,535	25,535		2
3				3	Cash on hand *(cash basis), or						3
4				4	Working Capital (accrual basis)						4
5	1,048	1,127	540	5	Previously levied taxes estimated to be received			540	540		5
6		100,000	5,160	6	Interest			76,425	80,425		6
7	0	98,625	760,000	7	Transferred IN, from other funds			1,842,000	1,842,000		7
8	0	-	5,000	8	Grants & Outside Funding			1,500	1,500		8
9				9	Yachats Fire District 50% Reimbursement						9
10	222,346	311,253	790,000	10	Total Resources, except taxes to be levied			1,946,000	1,950,000	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	222,346	311,253	790,000	13	TOTAL RESOURCES			1,946,000	1,950,000	0	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	101,413	204,338	20,000	16	PUD	Capital Outlay	Plant Control System & Filter Upgrade	50,000	50,000		16
17	-	13,557	400,000	17	PUD	Capital Outlay	Waterline Replacement	1,562,000	1,562,000		17
18	-	-	10,000	18	PUD	Capital Outlay	Fire Hydrant Replacement	4,000	8,000		18
19		45,366	360,000	19	PUD	Capital Outlay	Valve Bolt Replacement & PRV	250,000	250,000		19
20		-		20	PUD	Capital Outlay	Tank Safety Ladders	30,000	30,000		20
21	9,432	16,642		21	PUD	Capital Outlay	Water Meters	20,000	20,000		21
22				22	PUD	Capital Outlay	Water Management & Conservation Plan	30,000	30,000		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			16,500	30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	110,845	279,903	806,500	31	TOTAL REQUIREMENTS			1,946,000	1,950,000	0	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 2024 - 2025			
	Actual		Adopted Budget Year 2023 -2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023							
1				1	RESOURCES				1
2	17,505	17,600	5,900	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	123	147	110	5	Interest	110	110		5
6	58,229	103,908	13,990	6	Transferred IN, from other funds	13,990	13,990		6
7				7					7
8				8					8
9				9					9
10	75,856	121,654	20,000	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	75,856	121,654	20,000	13	TOTAL RESOURCES	20,000	20,000	-	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	58,229	127,578	20,000	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	UNAPPROPRIATED ENDING FUND BALANCE		-		30
31	58,229	131,700	20,000	31	TOTAL REQUIREMENTS	20,000	20,000	0	31

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