

SOUTHWEST LINCOLN COUNTY WATER

PEOPLE'S UTILITY DISTRICT

2025 - 2026

APPROVED BUDGET

RESOURCES
General
(Fund)

Southwest Lincoln County Water PUD
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025 - 2026					
Actual		Adopted Budget This Year Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023 - 2024								
1	146,390	110,000	262,000	1	Available cash on hand* (cash basis) or	400,000	400,000		1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	1,889	4,626	1,500	4	Interest	1,500	1,500		4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	1,039,880	1,230,000	1,340,346	7	Water Sales	1,420,766	1,378,000		7
8	32,550	31,000	15,000	8	New Service Hookups	9,000	9,000		8
9	34,266	25,704	46,000	9	System Development Charges	15,546	15,546		9
10	1,000	-		10	Miscellaneous Income				10
11				11	Grants/Loans				11
12	119,757	120,021	130,000	12	Bond Surcharge	130,000	130,000		12
13		5,398	6,540	13	Waldport Franchise Tax	6,932	6,932		13
14		18,600	16,350	14	Billing Charges	16,000	16,000		14
15		-	10,000	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	1,375,732	1,545,349	1,827,736	29	Total resources, except taxes to be levied	1,999,744	1,956,978	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1,375,732	1,545,349	1,827,736	32	TOTAL RESOURCES	1,999,744	1,956,978	-	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)

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025 -2026			Total	
	Actual		Adopted Budget This Year Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023 - 2024							
1				1	PERSONNEL SERVICES				1
2	758,773	841,892	898,500	2	Total from page 4	959,050	959,050		2
3				3					3
4	758,773	841,892	898,500	4	TOTAL PERSONNEL SERVICES	959,050	959,050		4
5	8	7	7.3	5	Total Full-Time Equivalent (FTE)	7.5	7.5		5
6				6	MATERIALS AND SERVICES				6
7	300,348	323,780	386,540	7	Total from page 5	414,775	413,707		7
8				8					8
9	300,348	323,780	386,540	9	TOTAL MATERIALS AND SERVICES	414,775	413,707		9
10				10	CAPITAL OUTLAY ALLOCATED				10
11	0	0	0	11	Small Equipment	0	0		11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0		13
14				14					14
35	1,059,121	1,165,672	1,285,040	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,373,825	1,372,757		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 2025 -2026			
	Actual		Adopted Budget This Year Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023 - 2024						
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	3,035	3,065	3,095	15 SDWR 1-22-04 PRINCIPAL	3,126	3,126		15
16		0	10,055	16 SDWR 01-09-23 PRINCIPAL	6,000	6,000		16
17	385	35,447	324	17 SDWR 1-22-04 INTEREST	293	293		17
18		0	3,516	18 SDWR 01-09-23 INTEREST	100	100		17
19				19				18
20				20				20
21	3,035	38,512	16,990	21 TOTAL DEBT SERVICE	9,519	9,519		19
22				22 SPECIAL PAYMENTS				20
23	220,954	161,175	128,940	23 Transfer to SWLCWD	128,940	128,940		21
24				24				22
25	220,954	161,175	128,940	25 TOTAL SPECIAL PAYMENTS	128,940	128,940		23
26				26 INTERFUND TRANSFERS				24
27	100,000	22,848	80,425	27 Construction Fund	114,000	154,000		25
28	94,226	0	13,990	28 Equipment Fund	70,000	70,000		26
29				29				27
30				30				28
31				31				29
32	194,226	22,848	94,415	32 TOTAL INTERFUND TRANSFERS	184,000	224,000		30
33		113,583	522,837	33 OPERATING CONTINGENCY	305,791	221,762		31
34				34 RESERVED FOR FUTURE EXPENDITURE				32
35				35 UNAPPROPRIATED ENDING BALANCE				33
36	418,215	302,828	763,182	36 Total Requirements NOT ALLOCATED	628,250	584,221		34
37	1,125,960	1,038,900	1,285,040	37 Total Requirements for ALL Org.Units/Programs within fund	1,373,825	1,372,757		35
38				38 Ending balance (prior years)				36
39	1,544,175	1,341,728	2,048,222	39 TOTAL REQUIREMENTS	2,002,075	1,956,978		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 2025 –2026			
	Actual		Adopted budget this year 2024 -2025		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2022 – 2023	First preceding year 2023 - 2024						
	PERSONNEL SERVICES							
1	106,461	44,505	108,000	1 Manager	113,400	113,400		
2			100,000	2 Manager 2	108,000	108,000		
3	67,152	72,756	80,000	3 Lead Distribution Operator	80,000	80,000		
4	48,331	62,024	65,000	4 Distribution Operator 1	75,000	75,000		
5	42,378	42,882	60,000	5 Distribution Operator 2	75,000	75,000		
6	-	3,360	50,000	6 Distribution Operator 3	50,000	50,000		
7	69,112	93,072	-	7 Plant Operator 1				
8	8,497	7,693	36,000	8 Plant Operator 2	36,000	36,000		
9	48,905	53,758	56,000	9 Billing Clerk	50,000	50,000		
10	53,524	77,310	-	10 Administrative Assistant	19,000	19,000		
11		-	22,000	11 Overtime & Standby	30,000	30,000		
12	47,441	37,717	42,000	12 Payroll Tax Expense	45,150	45,150		
13	145,833	117,371	162,000	13 Health Insurance	146,400	146,400		
14	107,387	120,000	111,000	14 Retirement	120,000	120,000		
15	5,919	4,597	6,500	15 Worker's Compensation	11,100	11,100		
16				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				
29				29				
30	8.0	7.3	7.3	30 Total full time equivalent (FTE)*	7.5	7.5		
33	750,941	737,045	898,500	33 Total PERSONNEL SERVICES	959,050	959,050		

*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 2025 –2026			
	Actual		Adopted budget this year 2024 -2025		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2022 – 2023	First preceding year 2023 - 2024						
				MATERIALS & SERVICES				
1	44,069	54,410	65,000	1 Bonds & Insurance	73,000	73,000		1
2	1,656	2,872	3,000	2 Building Service & Maintenance	5,000	5,000		2
3	7,583	4,589	6,000	3 Dues & Subscriptions	6,900	6,900		3
4	1,334	1,135	1,000	4 Elections & Publishing	2,000	2,000		4
5	5,879	5,377	6,000	5 Office Supplies & Expense	8,000	8,000		5
6	9,800	11,534	14,000	6 Hosting & Software	30,000	30,000		6
7	3,112	3,550	4,000	7 Printing Costs	4,600	4,600		7
8	432	2,092	4,000	8 Small Tools	10,000	10,000		8
9	3,395	2,278	4,000	9 Travel	5,000	5,000		9
10	31,116	26,292	20,000	10 Vehicle Operations	23,000	23,000		10
11	26,413	27,010	30,000	11 Utilities	33,000	33,000		11
12	2,700	3,060	3,500	12 Education	3,500	3,500		12
13	18,217	21,747	23,000	13 Merchant Service Fees	22,000	22,000		13
14	17,708	29,019	20,000	14 Legal Fees	20,000	20,000		14
15	3,000	-	3,000	15 Accounting & Budgetting	1,500	1,500		15
16	13,560	9,540	14,000	16 Auditing	16,000	16,000		16
17	14,468	27,823	35,000	17 Engineering	20,000	20,000		17
18	1,763	1,703	2,000	18 Miscellaneous	2,500	2,500		18
19	39,248	39,892	50,000	19 Main & Distribution Supplies	57,500	57,500		19
20	13,981	21,013	20,000	20 Plant Supplies	20,000	20,000		20
21	5,222	7,156	15,000	21 Water Samples	6,000	6,000		21
22	9,580	3,941	10,000	22 Rock & Gravel	15,000	15,000		22
23	3,793	3,318	10,000	23 Hydrant & Valve Maintenance	4,000	4,000		23
24	1,475	1,872	5,000	24 Safety Supplies	5,200	5,200		24
25	269	92	500	25 Bank Charges	575	575		25
26	6,310	7,754	8,000	26 Postage & Shipping	8,000	8,000		26
27	3,673	3,750	4,000	27 Land Lease	4,500	4,500		27
28	2,500	5,032	6,540	28 Waldport Franchise Tax	8,000	6,932		28
29				29				29
30				30				30
31				31				31
32				32				32
	292,255	327,849	386,540	33 TOTAL MATERIALS & SERVICES	414,775	413,707		

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Construction
(Fund)

Southwest Lincoln County Water PUD
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2025 - 2026			
Actual		Adopted Budget Year 2024-2025	Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-2023	First Preceding Year 2023-2024										
1			1	RESOURCES						1	
2	111,501	19,300	25,535	2	Cash on hand * (cash basis), or				4,000	4,000	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	1,127	540	540	5	Interest				-		5
6	100,000	5,160	80,425	6	Transferred IN, from other funds				114,000	154,000	6
7	98,625	210,037	1,842,000	7	Grants & Outside Funding				3,295,463	2,295,463	7
8	-	5,000	1,500	8	Yachats Fire District 50% Reimbursement						8
9				9							9
10	311,253	287,295	1,950,000	10	Total Resources, except taxes to be levied				3,413,463	2,453,463	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	311,253	287,295	1,950,000	13	TOTAL RESOURCES				3,413,463	2,453,463	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				
16	204,338	-	40,000	16	PUD	Capital Outlay	Plant Control System & Filter Upgrade	50,000	50,000	16	
17	13,557	1,764	1,562,000	17	PUD	Capital Outlay	Waterline Replacement	3,000,000	2,000,000	17	
18	-	23,806	8,000	18	PUD	Capital Outlay	Fire Hydrant Replacement	28,000	28,000	18	
19	45,366	230,806	250,000	19	PUD	Capital Outlay	Valve Bolt Replacement & PRV	295,463	295,463	19	
20	-		30,000	20	PUD	Capital Outlay	Tank Safety Ladders			20	
21	16,642	1,139	20,000	21	PUD	Capital Outlay	Water Meters	40,000	40,000	21	
22			30,000	22	PUD	Capital Outlay	Water Management & Conservation Plan			22	
23				23	PUD	Capital Outlay	Building Maintenance		40,000	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	279,903	274,015	1,940,000	31	TOTAL REQUIREMENTS				3,413,463	2,453,463	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

RESERVE FUND

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

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			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 2026			1
	Actual		Adopted Budget Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	RESOURCES				1
2	17,600	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	147	110	110	5	Interest	-			5
6	103,908	13,990	13,990	6	Transferred IN, from other funds	70,000	70,000		6
7				7					7
8				8					8
9				9					9
10	121,654	20,000	20,000	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	121,654	20,000	20,000	13	TOTAL RESOURCES	70,000	70,000	-	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity				15
16	127,578	-	50,000	16	PUD	70,000	70,000		16
17				17	Object Classification				17
18				18	Detail				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	131,700	20,000	50,000	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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.