

SOUTHWEST LINCOLN COUNTY WATER

PEOPLE'S UTILITY DISTRICT

2025 - 2026

PROPOSED 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 2025 - 2026			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			1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	1,889	1,500	1,500	4	Interest	1,500			4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	1,039,880	1,176,000	1,340,346	7	Water Sales	1,420,766			7
8	32,550	10,000	15,000	8	New Service Hookups	9,000			8
9	34,266	10,000	46,000	9	System Development Charges	15,546			9
10	1,000	-		10	Miscellaneous Income				10
11				11	Grants/Loans				11
12	119,757	130,000	130,000	12	Bond Surcharge	130,000			12
13		6,000	6,540	13	Waldport Franchise Tax	6,932			13
14		15,000	16,350	14	Billing Charges	16,000			14
15		10,000	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	1,468,500	1,827,736	29	Total resources, except taxes to be levied	1,999,744	-	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1,375,732	1,468,500	1,827,736	32	TOTAL RESOURCES	1,999,744	-	-	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 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				1
2	758,773	841,892	898,500	2	Total from page 4	959,050			2
3				3					3
4	758,773	841,892	898,500	4	TOTAL PERSONNEL SERVICES	959,050			4
5	8	7	7.3	5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES				6
7	300,348	323,780	386,540	7	Total from page 5	414,775			7
8				8					8
9	300,348	323,780	386,540	9	TOTAL MATERIALS AND SERVICES	414,775			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			13
14				14					14
35	1,059,121	1,165,672	1,285,040	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,373,825			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 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	3,035	3,095	15	SDWR 1-22-04 PRINCIPAL	3,126			15
16		5,000	10,055	16	SDWR 01-09-23 PRINCIPAL	6,000			16
17	385	385	324	17	SDWR 1-22-04 INTEREST	293			
18		500	3,516	18	SDWR 01-09-23 INTEREST	100			17
19				19					18
20				20					
21	3,035	8,920	16,990	21	TOTAL DEBT SERVICE	9,519			19
				22	SPECIAL PAYMENTS				20
23	220,954	161,175	128,940	23	Transfer to SWLCWD	128,940			21
24				24					22
25	220,954	161,175	128,940	25	TOTAL SPECIAL PAYMENTS	128,940			23
26				26	INTERFUND TRANSFERS				24
27	100,000	5,160	80,425	27	Construction Fund	114,000			25
28	94,226	13,990	13,990	28	Equipment Fund	70,000			26
29				29					27
30				30					28
31				31					29
32	194,226	19,150	94,415	32	TOTAL INTERFUND TRANSFERS	184,000			30
33		113,583	522,837	33	OPERATING CONTINGENCY	305,791			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			34
37	1,125,960	1,038,900	1,285,040	37	Total Requirements for ALL Org.Units/Programs within fund	1,373,825			35
38				38	Ending balance (prior years)				36
39	1,544,175	1,341,728	2,048,222	39	TOTAL REQUIREMENTS	2,002,075			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	123,552	108,000	1	Manager	113,400			1
2			100,000	2	Manager 2	108,000			2
3	67,152	65,000	80,000	3	Lead Distribution Operator	80,000			3
4	48,331	54,000	65,000	4	Distribution Operator 1	75,000			4
5	42,378	54,000	60,000	5	Distribution Operator 2	75,000			5
6	-	-	50,000	6	Distribution Operator 3	50,000			6
7	69,112	68,600	-	7	Plant Operator 1				7
8	8,497	36,000	36,000	8	Plant Operator 2	36,000			8
9	48,905	53,000	56,000	9	Billing Clerk	50,000			9
10	53,524	60,500	-	10	Administrative Assistant	19,000			10
11		21,600	22,000	11	Overtime & Standby	30,000			11
12	47,441	46,440	42,000	12	Payroll Tax Expense	45,150			12
13	145,833	151,200	162,000	13	Health Insurance	146,400			13
14	107,387	101,520	111,000	14	Retirement	120,000			14
15	5,919	6,480	6,500	15	Worker's Compensation	11,100			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)*	7.5			30
33	750,941	768,400	898,500	33	Total PERSONNEL SERVICES	959,050			33

**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 2022 -2023			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	50,000	65,000	1	Bonds & Insurance	73,000			1
2	1,656	5,000	3,000	2	Building Service & Maintenance	5,000			2
3	7,583	7,000	6,000	3	Dues & Subscriptions	6,900			3
4	1,334	500	1,000	4	Elections & Publishing	2,000			4
5	5,879	6,000	6,000	5	Office Supplies & Expense	8,000			5
6	9,800	14,000	14,000	6	Hosting & Software	30,000			6
7	3,112	4,000	4,000	7	Printing Costs	4,600			7
8	432	2,000	4,000	8	Small Tools	10,000			8
9	3,395	4,000	4,000	9	Travel	5,000			9
10	31,116	20,000	20,000	10	Vehicle Operations	23,000			10
11	26,413	30,000	30,000	11	Utilities	33,000			11
12	2,700	2,700	3,500	12	Education	3,500			12
13	18,217	16,200	23,000	13	Merchant Service Fees	22,000			13
14	17,708	20,000	20,000	14	Legal Fees	20,000			14
15	3,000	3,000	3,000	15	Accounting & Budgeting	1,500			15
16	13,560	14,040	14,000	16	Auditing	16,000			16
17	14,468	25,000	35,000	17	Engineering	20,000			17
18	1,763	3,240	2,000	18	Miscellaneous	2,500			18
19	39,248	40,000	50,000	19	Main & Distribution Supplies	57,500			19
20	13,981	16,200	20,000	20	Plant Supplies	20,000			20
21	5,222	4,000	15,000	21	Water Samples	6,000			21
22	9,580	10,000	10,000	22	Rock & Gravel	15,000			22
23	3,793	5,400	10,000	23	Hydrant & Valve Maintenance	4,000			23
24	1,475	3,000	5,000	24	Safety Supplies	5,200			24
25	269	500	500	25	Bank Charges	575			25
26	6,310	8,000	8,000	26	Postage & Shipping	8,000			26
27	3,673	4,000	4,000	27	Land Lease	4,500			27
28	2,500	6,000	6,540	28	Waldport Franchise Tax	8,000			28
29				29					29
30				30					30
31				31					31
32				32					32
	292,255	323,780	386,540	33	TOTAL MATERIALS & SERVICES	414,775			

**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			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			6
7	98,625	760,000	1,842,000	7	Grants & Outside Funding			3,295,463			7
8	-	5,000	1,500	8	Yachats Fire District 50% Reimbursement						8
9				9							9
10	311,253	790,000	1,950,000	10	Total Resources, except taxes to be levied			3,413,463			10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	311,253	790,000	1,950,000	13	TOTAL RESOURCES			3,413,463			13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	204,338	20,000	40,000	16	PUD	Capital Outlay	Plant Control System & Filter Upgrade	50,000			16
17	13,557	400,000	1,562,000	17	PUD	Capital Outlay	Waterline Replacement	3,000,000			17
18	-	10,000	8,000	18	PUD	Capital Outlay	Fire Hydrant Replacement	28,000			18
19	45,366	360,000	250,000	19	PUD	Capital Outlay	Valve Bolt Replacement & PRV	295,463			19
20	-		30,000	20	PUD	Capital Outlay	Tank Safety Ladders				20
21	16,642		20,000	21	PUD	Capital Outlay	Water Meters	40,000			21
22			30,000	22	PUD	Capital Outlay	Water Management & Conservation Plan				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	279,903	806,500	1,940,000	31	TOTAL REQUIREMENTS			3,413,463			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)

	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	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			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		-	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		-	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	127,578	20,000	50,000	16	PUD	Capital Outlay	Vehicles	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	131,700	20,000	50,000	31	TOTAL REQUIREMENTS			70,000		0	31

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