

**SOUTHWEST LINCOLN COUNTY**

**WATER DISTRICT**

**2025 - 2027**

**PROPOSED BIENNIAL BUDGET**

**FORM  
LB-20**

**RESOURCES**

**General**

(Fund)

**Southwest Lincoln County Water District**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for FY 25 - 27			
	Actual		Adopted Budget This Year Year 2023 - 2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023							
1	438,750	71,600		1	Available cash on hand* (cash basis) or				1
2	146,765			2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7				7	Water Sales				7
8				8	New Services				8
9				9	System Development Charges				9
10				10	Miscellaneous Income				10
11	102,000			11	Transfer- Construction Fund				11
12	32,250			12	Transfer- Equipment Fund				12
13	293,000			13	Transfer-Water Works Fund				13
14	5,500			14	Transfer- SDWR Fund				14
15		186,500	290,115	15	Transfer from SWLCWPUD	257,880			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	1,018,265	258,100	290,115	29	Total resources, except taxes to be levied	257,880	-	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1018265	258100	290115	32	TOTAL RESOURCES	\$ 257,880	-	0	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General

**Southwest Lincoln County Water District**

(name of fund)

(name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for FY 25 - 27			
	Actual		Adopted Budget This Year Year 2023- 2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023							
1				1	PERSONNEL SERVICES ALLOCATED				1
2	0	0	0	2	Total from Page 4				2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5	0			5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES ALLOCATED				6
7	0	100	0	7	Total from Page 5				7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13	0	0	0	13	TOTAL MATERIALS AND SERVICES	0	0	0	13
14				14	CAPTIAL OUTLAY ALLOCATED				14
15				15	Buildings				15
16				16	Equipment				16
17				17	Construction				17
18				18	Land				18
19				19	Water Meters	0			19
20				20	Master Plan	0			20
21	0	0	0	21	TOTAL CAPITAL OUTLAY	0	0	0	21
22				22					22
32				32					32
33				33					33
34				34					34
35	0	0	0	35	ORGANIZAITONAL UNIT / ACTIVITY TOTAL	0	0	0	35

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General  
(name of fund)

**Southwest Lincoln County Water District**  
(name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for FY 25 - 27			
	Actual		Adopted Budget This Year Year 2023- 2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2	0	0	0	2					2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5	6			5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES 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 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				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19	800,000			19	Transfer to newly formed SWLCPWUD				19
20				20					20
21	800,000	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23				23	Equipment Reserve Fund				23
24	56,000	257,000	290,115	24	Revenue Bond Fund	257,880			24
25				25	SDWR Reserve Fund				25
26				26					26
27				27					27
28	56,000	257,000	290,115	28	TOTAL INTERFUND TRANSFERS	257,880	0	0	28
29				29	OPERATING CONTINGENCY				29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31				31	UNAPPROPRIATED ENDING BALANCE				31
32	856,000	257,000	290,115	32	Total Requirements NOT ALLOCATED	257,880	0	0	32
33				33	Total Requirements for ALL Org.Units/Programs within fund	0			33
34				34	Ending balance (prior years)				34
35	856,000	257,000	290,115	35	TOTAL REQUIREMENTS	257,880	0	0	35

# Detailed Requirements

Form  
OR-LB-31

General Fund

Southwest Lincoln County Water District

(name of fund)

(name of Municipal Corporation)

	Historical data			Requirements for WATER DISTRICT	Budget for FY 25 –27				
	Actual		Adopted budget this year 2023 -2025		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2019 – 2020	First preceding year 2021 - 2023							
				PERSONNEL SERVICES					
1				1	Employee Salaries				1
2				2	Payroll Expense				2
3				3	Employee Benefits				3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					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	7.0		30	Total full time equivalent (FTE)*				30
33	-	-	-	33	Total PERSONNEL SERVICES				33

**Form  
OR-LB-31**

**Detailed Requirements**

General Fund

(name of fund)

**Southwest Lincoln County Water District**

(name of Municipal Corporation)

	Historical data			Requirements for WATER DISTRICT	Budget for FY 25 –27				
	Actual		Adopted budget this year 2023 -2025		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2019 – 2020	First preceding year 2021 - 2023							
				MATERIALS & SERVICES					
1				1	Bonds & Insurance				1
2				2	Building Service & Maintenance				2
3				3	Dues & Subscriptions				3
4				4	Elections				4
5				5	Office Supplies & Expense				5
6				6	Operating Supplies				6
7				7	Printing & Publications				7
8				8	Professional				8
9				9	Small Tools				9
10				10	Travel				10
11				11	Truck, Equip, Service, Gas, Oil				11
12				12	Utilities				12
13				13	Education				13
14				14	Interest Expense				14
15		100		15	Bank Fees				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			30					30
33		-		33	Total MATERIALS & SERVICES				33

**FORM  
LB-35**

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Bond Debt Payments are for:**

- ☒ Revenue Bonds or  
☐ General Obligation Bonds

Revenue Bond  
(Fund)

Southwest Lincoln County Water District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS			Budget for FY 25 - 27			
Actual		Adopted Budget This Year 2023 - 2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023								
			1	Resources					1
74,525	1,988	161,182	2	Beginning Cash on Hand (Cash Basis), or		193,410			2
0			3	Working Capital (Accrual Basis)					3
0			4	Previously Levied Taxes to be Received					4
0		4,000	5	Interest		5,000			5
56,000	257,000	290,115	6	Transferred from Other Funds		322,350			6
			7						7
130,525	258,988	455,297	8	Total Resources, Except Taxes to be Levied		520,760			8
			9	Taxes Estimated to be Received *					9
			10	Taxes Collected in Year Levied					10
130,525	258,988	455,297	11	TOTAL RESOURCES		520,760	0	0	11
			12	Requirements					
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
90,704	94,786	94,786	13	12-11-97	12-11-25	113,034			13
	99,051	99,051	14	12-11-97	12-11-26	118,120			14
			15						15
90,704	193,837	193,837	16	Total Principal		231,154	0	0	16
			17	Bond Interest Payments					
				Bond Issue					
				Budgeted Payment Date					
38,236	34,155	34,155	18	12-11-97	12-11-25	15,906			18
	29,889	29,889	19	12-11-97	12-11-26	10,820			19
			20						20
38,236	64,044	64,044	21	Total Interest		26,726	0	0	21
			22	Unappropriated Balance for Following Year By					
				Bond Issue					
				Projected Payment Date					
		64,470	23	12-11-97	12-11-25	128,940			23
		128,940	24	12-11-97	12-11-26	128,940			24
			25						25
74,476	103,590		26	Ending balance (prior years)					26
		4,006	27	Total Unappropriated Ending Fund Balance		257,880			27
			28	Loan Repayment to _____ Fund					28
			29	Tax Credit Bond Reserve					29
203,416	361,471	455,297	30	TOTAL REQUIREMENTS		515,760	0	0	30

**FORM  
LB-11**

**RESERVE FUND**

Year this reserve fund will be reviewed to be continued or abolished.

This fund is authorized by ORS 280.100 and established by Resolution Number 11-1 on 4/31/11 for the following specific purposes:

**RESOURCES AND REQUIREMENTS**

Date can not be more than 10 years after establishment.

Review Year: 2021

Purchasing and Installing Water Meters and Water Distribution Lines

Construction  
(Fund)

Southwest Lincoln County Water District  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for FY 25 - 27				
	Actual		Adopted Budget Year 2023 - 2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023									
1				1	RESOURCES						1
2	10,200	-		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	-			5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	10,200	-	0	10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	10,200	-	0	13	TOTAL RESOURCES			0	0	0	13
14				14	REQUIREMENTS **						14
					Org. Unit or Prog. & Activity	Object Classification	Detail				
15				15							15
16	10,200			16		Transfer	Transfer to General Fund				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	10200	0	0	31	TOTAL REQUIREMENTS			0	0	0	31

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



**FORM  
LB-11**

**RESERVE FUND**

Year this reserve fund will be reviewed to be continued or

This fund is authorized by ORS 280.100 and established by Resolution Number 10-1 on 4/14/11 for the following specific purposes:

**RESOURCES AND REQUIREMENTS**

Date can not be more than 10 years after establishment.

Review Year: 2020

Purchasing Vehicles, Power Saws, Lawn Mowers, and Pumps

Equipment  
(Fund)

Southwest Lincoln County Water District  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for FY 25 - 27				
	Actual		Adopted Budget Year 2023 - 2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023									
1				1	RESOURCES						1
2	32,250	-		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	-			5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	32,250	-	-	10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	32,250	-	-	13	TOTAL RESOURCES			0	0	0	13
14				14	REQUIREMENTS **						14
					Org. Unit or Prog. & Activity	Object Classification	Detail				
15				15							15
16	32,250			16		Transfer	Transfer to General Fund				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	32,250	-	0	31	TOTAL REQUIREMENTS			0	0	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 11-1 on 4/31/11 for the following specific purposes:

Treatment plant, reservoirs and pump stations

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolish

Date can not be more than 10 years after establishment.

Review Year: 2020

Southwest Lincoln County Water District  
(Name of Municipal Corporation)

Waterworks Reserve Fund (Fund)							Southwest Lincoln County Water District (Name of Municipal Corporation)				
	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS				Budget for FY 25 - 27			
	Actual		Adopted Budget Year 2023 - 2025					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023									
1				1	RESOURCES						1
2	293,000	-		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	-			5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	293,000	-		10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	-	-	-	13	TOTAL RESOURCES			0	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	293,000			16		Transfer	Transfer to General Fund				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	293,000	-	-	31	TOTAL REQUIREMENTS			0	0	0	31

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

**FORM  
LB-11**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Safe Drinking Water Reserve  
(Fund)

Southwest Lincoln County Water District  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for FY 25 - 27			
	Actual		Adopted Budget Year 2023 - 2025					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2023									
1				1	RESOURCES						1
2	5,500			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	-			5	Interest						5
6	-			6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	5,500	-	-	10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	5,500	-	-	13	TOTAL RESOURCES			0	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16		Debit Service	1-22-04 Principal				16
17				17		Debit Service	11-1-10 Principal				17
18				18		Debit Service	1-22-04 Interest				18
19				19		Debit Service	11-1-10 Interest				19
20	5,500			20		Transfer	Transfer to General				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	5,124			29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	10,624	-	-	31	TOTAL REQUIREMENTS			0	0	0	31

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