

RESOURCES

**FORM
OR-LB-20**

General Fund
Administration

Winchester Bay Sanitary District
(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for next year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	.83% of year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					Beginning Fund Balance:				
1	29,661	(23,299)	86,932		1 Available cash on hand* (cash basis) or	117,508			1
2					2 Net working capital (accrual basis)				2
7	695,225	708,822	677,740	588,541	7 Sewer Use Fees	700,000			7
3	15,593	17,495	15,000	46,191	3 Property tax Liens	15,000			3
4	1,527	39	10	95	4 Interest	50			4
5			12,000		5 Transferred IN, from other funds				5
8	70		50		8 Application/Inspection fee	50			8
9			200		9 Payment for assistance to other organizatio	200			9
10	476	568	100	79	10 Miscellaneous	200			10
11	742,551	703,625	792,032	634,905	11 Total resources, except taxes to be levied	833,008	0	0	11
12			0		12 Taxes estimated to be received	0	0	0	12
13					13 Taxes collected in year levied			0	13
14	742,551	703,625	792,032	634,905	14 TOTAL RESOURCES	833,008	0	0	14

DETAILED EXPENDITURES

ALLOCATED TO AN ORGINAZITIONAL UNIT OR
PROGRAM
General Fund
Administration

Winchester Bay Sanitary District
(Name of Municipal Corporation)

FORM
OR-LB-31

	Historical Data				EXPENDITURE DESCRIPTION	Number of FTE Positions	Budget for next year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	.83% of year			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	178,983	182,729	195,000	153,200	2	Plant Operators	140,000			2
3	23,578	23,452	28,000	19,435	0.5	Administrative Assistant	28,000			3
4						Health Reimbursement Account	6,000			4
5	150,262	152,345	150,000	131,582		Payroll Taxes & Benefits	145,000			5
6	352,823	358,526	373,000	304,217	6	TOTAL PERSONNEL SERVICES	319,000	0	0	6
7					7	MATERIALS & SERVICES				7
8		200	2,000		8	Attorney	2,000			8
9	1,707	550	2,000	71	9	Accountant	1,000			9
10	14,100	14,600	15,500	15,100	10	Audit	17,000			10
11	4,107.34	4,094	6,000	2,919	11	Office Supplies & Postage	6,500			11
12	759	675	1,500	124	12	Elections & Publications	1,000			12
13	36,706.00	45,000	50,000	44,507	13	Insurance	55,000			13
14	-		0		14	Miscellaneous	0			14
15	82,855	77,416	105,000	71,273	15	Wastewater Facility Operations	100,000			15
16	5,939.15	1,930	15,000	10,077	16	Maintenance & Repairs	10,000			16
17	1,657.13	765	2,500	342	17	Vehicle Expense	1,700			17
18	1,762	2,184	4,000	1,440	18	Executive Expenses/Travel	4,000			18
19					19	Consulting Services	13,000			19
20	1,290.00	2,535	4,000	710	20	Professional Education/Training	4,000			20
21	8,031	8,457	10,000	1,800	21	Professional Services	5,000			21
22		7,271	9,000	7,811	22	Membership dues/fees	10,000			22
23	957.84	-	1,000	289	23	Safety equipment	500			23
24	5.95	71	250	89	24	Service Charges and Fees	150			24
25	159,877	165,749	227,750	156,551	25	TOTAL MATERIALS & SERVICES	230,850	0	0	25
26					26	CAPITAL OUTLAY				26
27	0	-	2,000	3,450	27	Sewer System Improvements	6,000			27
28	0	-	1,500		28	Building Improvements	1,500			28
29	387	222	2,500		29	Office Equipment	2,500			29
30	0	-	0		30	Engineering	0			30
31	0	-	0		31	Pump Station Improvements	20,000			31
32	0	-	0		32	Vehicle Acquisition	0			32
33	2,632	1,939	5,000	6,650	33	Equipment Replacement	5,000			33
34	3,019	2,160	11,000	10,100	34	TOTAL CAPITAL OUTLAY	35,000	0	0	34
35	515,719	526,436	611,750	470,868	35	Total Organizational (allocated) Requirements	584,850	0	0	35

DETAILED REQUIREMENTS

NOT ALLOCATED TO AN ORGIZNATIONAL UNIT OR
PROGRAM
General Fund
Administration

**FORM
OR-LB-31**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for next year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	.83% of year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	DEBT SERVICE				1
2	177,190		177,420	177,190	2 Umpqua Bank Loan- Plant & Pump Stations	177,420	177,420	177,420	2
3	177,190	177,190	177,420	177,190	3 TOTAL DEBT SERVICE	177,420	177,420	177,420	3
4				4	SPECIAL PAYMENTS				4
5	49,642	0		0	5 Payment to Douglas County				5
6	49,642	0	0	0	6 TOTAL SPECIAL PAYMENTS	0	0	0	6
7	0	0		7	INTERFUND TRANSFER OUT				7
8		0	0	0	8 System Development Fund				8
9				0	9 TOTAL INTERFUND TRANSFERS				9
10	0	0		0	10 OPERATING CONTINGENCY	70,738			10
11			2,862	0	11 TOTAL OPERATING CONTINGENCY	70,738			11
12	226,832	177,190	180,282	177,190	12 Total Requirements Unallocated	248,158	177,420	177,420	12
13	515,719	526,436	611,750	470,868	13 Total Organizational (allocated) Requirements	584,850	0	0	13
14					14 Reserved for future expenditure				14
15	0	0			15 Ending balance (prior years)				15
16					16 UNAPPROPRIATED ENDING FUND BALANCE				16
17	742,551	703,625	792,032	648,058	17 TOTAL REQUIREMENTS	833,008	177,420	177,420	17

**Special Fund
Resources and Requirements**

**FORM
OR-LB-10**

System Development Fund
Fund 4608

Winchester Bay Sanitary District
(Name of Municipal Corporation)

	Historical Data					Description RESOURCES AND REQUIREMENTS	Budget for next year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	.83% of year			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	255,103	294,586	312,286	358,649	2	Cash on hand * (cash basis), or	358,649			2
3					3	Working Capital* (accrual basis)				3
4					4	Previously levied taxes estimated to be rec'd				4
5	14,121	15,222	11,500	13,138	5	Interest	15,000			5
6					6	Transferred IN from General Fund				6
7	1,683	48,841	10,200		7	System Development charges	10,000			7
8	270,907	358,649	333,986	371,787	8	Total Resources, except taxes to be levied	383,649	0	0	8
9					9	Taxes estimated to be received				9
10					10	Taxes collected in year levied				10
11	270,907	358,649	333,986	371,787	11	TOTAL RESOURCES	383,649	0	0	11
12					12	REQUIREMENTS**				12
13	270,897	358,649	322,461	0	13	Capital Outlay > District Operation	383,649			13
14	10	0	25	0	14	Fees				14
15			11,500	0	15	Transfers Out > District Operation				15
16			0	0	16	Ending balance (prior years)	0	0	0	16
17					17	RESERVED FOR FUTURE EXPENDITURE				17
18	<u>270,907</u>	<u>358,649</u>	<u>333,986</u>	<u>0</u>	18	TOTAL REQUIREMENTS	<u>383,649</u>	<u>0</u>	<u>0</u>	18
19	0				19	Ending balance (prior years)				19
20			0	0	20	Unappropriated ending fund balance	0	0	0	20
21	270,907	358,649	333,986	0	21	TOTAL REQUIREMENTS	383,649	0	0	21

**FORM
LB-11**

This fund is authorized and established by resolution number 24-03 on April 11, 2024 with the FY 2024-2025 Budget for the following specified purpose: Capital Improvements, Operations, Maintenance and Repairs

**6534 RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date cannot be more than 10 years after establishment. Review Year: 2034

OPERATION

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for next year 2026-2027			
Actual		Adopted Budget This Year 2025-2026	.83% of year			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	29,736	31,260	32,918	32,993	2 Cash on hand * (cash basis), or	9,063			2
3					3 Working Capital (accrual basis)				3
4					4 Previously levied taxes estimated to be received				4
5	1,524	1,570	1,500	992	5 Interest	500			5
6			10		6 Transferred IN, from other funds	10			6
10	31,260	32,830	34,428	33,985	10 Total Resources, except taxes to be levied	9,573	-	-	10
11					11 Taxes estimated to be received				11
12					12 Taxes collected in year levied				12
13	31,260	32,830	34,428	33,985	13 TOTAL RESOURCES	9,573	-	-	13
14					14 REQUIREMENTS **				14
15	31,260	32,830	34,428	9,035	15 Capital Outlay > District Operations	9,573	-		15
16				24,950	16 Transfer Out > District Operations				16
17					17 Ending balance (prior years)				17
18					18 Reserved for Future Expenditure				18
30					30 UNAPPROPRIATED ENDING FUND BALANCE				30
31	31,260	32,830	34,428	33,985	31 TOTAL REQUIREMENTS	9,573	-	-	31

FORM LB-1

Winchester Bay Sanitary District Notice of Budget Hearing

A public meeting of the Board of Directors will be held on June 11, 2026 at 6:00 p.m. at the District's conference room, 936 Salmon Harbor Drive, Winchester Bay, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Winchester Bay Sanitary District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Winchester Bay Sanitary District between the hours of 9:00 a.m. and noon. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used the preceding year

Contact: Charmaine Vitek	Telephone: (541) 271-4214	Email: wbsd@epureto.org
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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget 2025-2026	Approved Budget 2026-2027
1. Beginning Fund Balance/Net Working Capital	302,547	432,136	485,220
2. Fees, Licenses, Permits, Fines, Assessments & Other	1,570	728,310	0
3. Federal, State and All Other Grants, Gifts, Allocations		0	0
4. Revenue from Bonds and Other Debt		0	0
5. Interfund Transfers / Internal Service Reimbursements		0	0
6. All Other Resources Except Current Year Property Taxes		0	0
7. Current Year Property Taxes Estimated to be Received		0	0
8. Total Resources	304,117	1,160,446	485,220

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	358,526	373,000	319,000
10. Materials and Services	165,749	227,775	230,850
11. Capital Outlay	393,640	367,889	428,222
12. Debt Service	177,190	177,420	177,420
13. Interfund Transfers	0	11,500	0
14. Contingencies	0	2,862	70,738
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future	0	0	0
17. Total Requirements	1,095,104	1,160,446	1,226,230

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
Not Allocated to Organizational Unit or Program	1,095,104	1,122,944	1,226,230
FTE	3.5	3.5	2.5
Total Requirements	1,095,104	1,122,944	1,226,230
Total FTE	3.5	3.5	2.5

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *		
No changes from previous year.		
STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$945,828	\$0
Total	\$945,828	