

## **West Slope Water District**

### **RESOLUTION 05-2022**

#### **A RESOLUTION ADOPTING CORRECTED APPROPRIATIONS FOR THE FISCAL YEAR 2021-22**

**WHEREAS**, on June 16, 2021, the Board of Commissioners of the West Slope Water District (“District”) adopted the budget and made appropriations for fiscal year 2021-22 by Resolution No. 09-2021;

**WHEREAS**, in error, the listing of debt service by fund in the appropriations on Resolution 09-2021 did not agree with the budget document approved by the budget committee; (see 2021-22 budget document Attachments A, B, C, D, E, and F)

**WHEREAS**, the appropriations by fund listed in Resolution #09-2021, showed total debt service of \$359,000 coming entirely from the General Fund, the Budget Document approved by the Budget Committee showed total debt service of \$359,000, but with \$322,000 from the General Fund, and \$37,000 from the System Development Charge fund.

#### **BE IT RESOLVED THAT:**

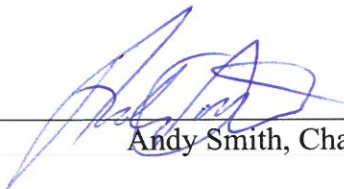
Section 1. The fiscal year 2021-22 appropriations listed in Resolution #09-2021 adopted on June 16, 2021 are hereby corrected to agree with the Budget Document approved by the Budget Committee on May 19, 2021 and are as listed below:

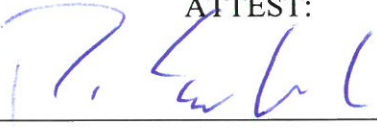
**FY 2021-22 Appropriation Corrected**

General Fund	
Personnel Services	\$ 1,025,000
Materials & Services	1,505,000
Debt Service	322,000
Transfers	1,426,000
Contingency	951,000
<b>Total</b>	<b>5,229,000</b>
System Development Charges Fund	
Debt Service	37,000
<b>Total</b>	<b>37,000</b>
Equipment & Vehicle Reserve Fund	
Capital Outlay	100,000
<b>Total</b>	<b>100,000</b>
Capital Improvement Reserve Fund	
Capital Outlay	2,600,000
Contingency	500,000
<b>Total</b>	<b>3,100,000</b>
<b>Total Appropriations, All Funds</b>	<b>8,466,000</b>
<b>Total Unappropriated and Reserved Amounts, All Funds</b>	<b>2,021,000</b>
<b>TOTAL ADOPTED BUDGET</b>	<b><u>\$10,487,000</u></b>

Section 2. That this resolution be effective June 16, 2021.

**ADOPTED** this 20th day of April, 2022.

  
\_\_\_\_\_  
Andy Smith, Chair

ATTEST:  
  
\_\_\_\_\_  
Paul Schuler, Secretary

**WEST SLOPE WATER DISTRICT**

RESOLUTION # 09-2021

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Commissioners of the West Slope Water District adopts the Budget approved by the Budget Committee for Fiscal Year Ending June 30, 2022 in the total amount of \$10,487,000. This budget is now on file at 3105 SW 89<sup>th</sup> Ave., Portland, OR.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2021 and for the purposes shown below are hereby appropriated:

	<u>Appropriation</u>
<b>General Fund</b>	
Personnel Services	\$ 1,025,000
Materials & Services	\$ 1,505,000
Debt Service	\$ 359,000 ← S/B 322,000
Transfers	\$ 1,426,000
Contingency	\$ 951,000
<b>Total</b>	<b>\$ 5,266,000</b> ← 5,229,000 ← S/B
5128 - Debt Service	37,000 ← S/B
<b>Equipment &amp; Vehicle Reserve Fund</b>	
Capital Outlay	\$ 100,000
<b>Total</b>	<b>\$ 100,000</b>
<b>Capital Improvement Reserve fund</b>	
Capital Outlay	\$ 2,600,000
Contingency	\$ 500,000
<b>Total</b>	<b>\$ 3,100,000</b>
<b>Total Appropriations, All Funds</b>	<b>\$ 8,466,000</b>
<b>Total Unappropriated and Reserved Amounts, All Funds</b>	<b>\$ 2,021,000</b>
<b>TOTAL ADOPTED BUDGET</b>	<b><u>\$10,487,000</u></b>

Adopted by the Board of Commissioners, June 16, 2021.

**WEST SLOPE WATER DISTRICT**

By Charlie Conrad  
Charlie Conrad, Board Chair

ATTEST:  
By Andy Smith  
Andy Smith, Treasurer



# Attachment B Resolution 05-2022

## NOTICE OF BUDGET HEARING

A public meeting of the West Slope Water District will be held on June 16, 2021 at 5 pm via Zoom. Login credentials for this meeting may be obtained by any interested party by emailing your request to [customer.service@wswd.org](mailto:customer.service@wswd.org). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021, as approved by the West Slope Water District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at WSWD.ORG. This budget is for an annual budget period. The budget was prepared on a basis of accounting that is the same as the preceding year.

Budget Officer: Lucy Dawes Telephone: 503-292-2777 Email: [ldawes@wswd.org](mailto:ldawes@wswd.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Amended Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	3,906,772	4,204,000	4,912,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,531,318	3,825,000	4,039,000
Federal, State and All Other Grants, Gifts, Allocations and Donations		0	
Revenue from Bonds and Other Debt		0	
Interfund Transfers / Internal Service Reimbursements	683,500	845,000	1,426,000
All Other Resources Except Property Taxes	145,907	111,000	110,000
Property Taxes Estimated to be Received		0	
<b>Total Resources</b>	<b>8,267,497</b>	<b>8,985,000</b>	<b>10,467,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	917,826	956,000	1,025,000
Materials and Services	1,736,842	1,687,000	1,505,000
Capital Outlay	101,552	390,000	2,700,000
Debt Service	515,784	359,000	359,000
Interfund Transfers	683,500	845,000	1,426,000
Contingencies	0	987,000	1,451,000
Special Payments	0		
Unappropriated Ending Balance and Reserved for Future Expenditure	4,311,993	3,761,000	2,021,000
<b>Total Requirements</b>	<b>8,267,497</b>	<b>8,985,000</b>	<b>10,467,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Water Services	8,267,497	8,985,000	10,467,000
FTE	7	7	7

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$2,190,000	
Other Borrowings	\$0	
<b>Total</b>	<b>\$2,190,000</b>	<b>\$0</b>

LB-1 Column 3

Summary of All Funds - Oregon Budget Law Presentation

	General Fund	Rate Fund	Stabilization Fund	Equipment Reserve	Improvement Reserve	Capital Reserve	System Development Charges Fund	Total Proposed
<b>Beginning Fund Balance/Working Capital</b>	\$ 1,118,000	\$ 800,000	\$ 253,000	\$ 2,687,000	\$ 54,000			\$ 4,912,000
Sale of Water	3,983,000							3,983,000
Sale of Water-Bvrtn	40,000							40,000
SDC							16,000	16,000
<b>Fees Licenses Permits, Fines, Assessments &amp; Oth SC</b>	\$ 4,023,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 4,039,000
Gain on Trade-in Of Equipment								
New Service Installations	3,000							3,000
Interest	7,000		2,000		20,000			29,000
Meter move/remove	3,000							3,000
Penalties	6,000							6,000
Miscellaneous	1,000							1,000
Rights of Way fees Collected	52,000							52,000
Beaverton Reimbursements	16,000							16,000
<b>All Other Resources Except Curr Yr Prop Tax</b>	\$ 88,000	\$ -	\$ 2,000	\$ 20,000	\$ -			\$ 110,000
Transfers In	-	-	126,000	1,300,000				1,426,000
<b>Total Resources</b>	\$ 5,229,000	\$ 800,000	\$ 381,000	\$ 4,007,000	\$ 70,000			\$ 10,487,000
Personnel Services	1,025,000							1,025,000
Materials & Services	1,505,000							1,505,000
Capital Outlay			100,000	2,600,000				2,700,000
<b>Debt Service</b>	322,000				37,000			359,000
Transfers Out	1,426,000							1,426,000
Contingency	951,000			500,000				2,251,000
<b>TOTAL EXPENDITURES</b>	\$ 5,229,000	\$ 800,000	\$ 100,000	\$ 3,100,000	\$ 37,000			\$ 9,266,000
Unappropriated Ending Fund Bal and Res for Future	\$ -	\$ -	\$ 281,000	\$ 907,000	\$ 33,000			\$ 1,221,000
<b>Total Requirements/Total budget for Adoption Resolutic</b>	\$ 5,229,000	\$ 800,000	\$ 381,000	\$ 4,007,000	\$ 70,000			\$ 10,487,000

As approved by Budget Committee



**WEST SLOPE WATER DISTRICT  
GENERAL FUND  
REQUIREMENTS SUMMARY**

Attachment D  
Resolution 05-2022

	Historical Data				EXPENDITURE DESCRIPTION	Proposed by Budget Officer 2021-2022	
	Actual		Revised Budget	Projected Actual			
	Second Preceding Year 2018-19	First Preceding Year 2019-20	This Year 2020-21	This Year 2020-21			
					PERSONNEL SERVICES		
1					1		1
2					2		2
3					3		3
4					4		4
5	\$ 902,697	\$ 917,826	\$ 956,000	\$ 948,448	5 TOTAL PERSONNEL SERVICES	\$ 1,025,000	5
					MATERIALS AND SERVICES		
6					6		6
7					7		7
8					8		8
9					9		9
10	\$ 1,614,981	\$ 1,736,842	\$ 1,687,000	\$ 1,584,649	10 TOTAL MATERIALS AND SERVICES	\$ 1,505,000	10
					DEBT SERVICE		
11					11		11
12					12		12
13					13		13
14					14		14
15	\$ 357,681	\$ 515,784	\$ 359,000	\$ 359,280	15 TOTAL DEBT SERVICE	\$ 322,000	15
16					16		16
17					17		17
18					18		18
19					19		19
20					20		20
					TRANSFERRED TO OTHER FUNDS		
22	\$ 200,000	\$ 400,000	\$ -	\$ -	22 TO RATE STABILIZATION FUND	\$ -	22
23	\$ 141,000	\$ 30,000	\$ 180,000	\$ 180,000	23 TO TRUCK AND EQUIPMENT FUND	\$ 126,000	23
24	\$ 18,000	\$ 253,500	\$ 665,000	\$ 665,000	24 TO CAPITAL IMPROVEMENTS FUND	\$ 1,300,000	24
25			\$ 987,000		25 GENERAL OPERATING CONTINGENCY	\$ 951,000	25
26	\$ 359,000	\$ 683,500	\$ 1,832,000	\$ 845,000	26 TOTAL TRANSFERS & CONTINGENCIES	\$ 2,377,000	26
27	\$ 3,234,359	\$ 3,853,952	\$ 4,834,000	\$ 3,737,378	27 TOTAL EXPENDITURES	\$ 5,229,000	27
28	\$ 1,273,946	\$ 1,033,107	\$ -	\$ 1,117,983	28 UNAPPROPRIATED ENDING FUND BALANCE	\$ -	28
29	\$ 4,508,305	\$ 4,887,059	\$ 4,834,000	\$ 4,855,361	29 TOTAL	\$ 5,229,000	29

WEST SLOPE WATER DISTRICT  
**GENERAL FUND**  
DETAILED REQUIREMENTS

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1	Historical Data				EXPENDITURE DESCRIPTION	Proposed by Budget Officer 2021-2022	1
	Actual		Revised Budget	Projected Actual			
	Second Preceding Year 2018-19	First Preceding Year 2019-20	This Year 2020-21	This Year 2020-21			
2	\$ 7,581	\$ 6,495	\$ 15,000	\$ 9,300	2 BOARD EXPENSES	\$ 12,000	2
3	\$ -	\$ -	\$ 20,000	\$ -	3 BAD DEBTS	\$ -	3
4	\$ 14,068	\$ 11,554	\$ 21,000	\$ 12,139	4 EDUCATION, TRAINING, & MEMBERSHIPS	\$ 25,000	4
5	\$ 7,410	\$ 6,060	\$ 9,000	\$ 2,768	5 COMMUNITY RELATIONS	\$ 5,000	5
6	\$ 6,505	\$ 6,836	\$ 7,000	\$ 6,836	6 CONSERVATION	\$ 7,000	6
7					7		7
8					8		8
9	\$ 1,614,981	\$ 1,736,842	\$ 1,687,000	\$ 1,584,649	9 TOTAL MATERIALS & SERVICES	\$ 1,505,000	9
10					10		10
11					11 DEBT SERVICE		11
12					12 PERS Transition Liability		12
13		\$ 157,028			13 PRINCIPAL PAYMENT - DEC		13
14					14 2008 Revenue Bond (20 year)		14
15	\$ 250,000	\$ 260,000	\$ 270,000	\$ 270,000	15 PRINCIPAL PAYMENT - OCT	\$ 280,000	15
16	\$ 56,028		\$ 47,000	\$ 47,103	16 INTEREST PAYMENT - OCT	\$ 42,000	16
17	\$ 51,653	\$ 98,756	\$ 42,000	\$ 42,177	17 INTEREST PAYMENT - APR	See SDC Fund	17
18					18		18
19	\$ 357,681	\$ 515,784	\$ 359,000	\$ 359,280	19 TOTAL DEBT SERVICE	\$ 322,000	19
20					20		20
21					21		21
22	\$ 2,875,359	\$ 3,170,452	\$ 3,002,000	\$ 2,892,378	22 SUB TOTAL	\$ 2,852,000	22
23					23		23
24	\$ -	\$ -	\$ 987,000	\$ -	24 GENERAL OPERATING CONTINGENCY	\$ 951,000	24
25	\$ 200,000	\$ 400,000	\$ -	\$ -	25 TRANSFER TO RATE STABILIZATION FUND	\$ -	25
26	\$ 141,000	\$ 30,000	\$ 180,000	\$ 180,000	26 TRANSFER TO EQUIPMENT FUND	\$ 126,000	26
27	\$ 18,000	\$ 253,500	\$ 665,000	\$ 665,000	27 TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,300,000	27
28					28		28
29	\$ 3,234,359	\$ 3,853,952	\$ 4,834,000	\$ 3,737,378	29 TOTAL EXPENDITURES	\$ 5,229,000	29
30	\$ 1,273,946	\$ 1,033,107	\$ -	\$ 1,117,983	30 UNAPPROPRIATED ENDING FUND BALANCE	\$ -	30
31	\$ 4,508,305	\$ 4,887,059	\$ 4,834,000	\$ 4,855,361	31 TOTAL	\$ 5,229,000	31



Attachment F  
Resolution 05-2022

Agenda 4.2

**WEST SLOPE WATER DISTRICT  
SYSTEM DEVELOPMENT FUND**

This fund is authorized by ORS 280 100 and established by ordinance number 1-01 in 2001 for the specific purpose of Distribution System Improvements

Historical Data					DESCRIPTION  RESOURCES AND REQUIREMENTS	Proposed by Budget Officer 2021-2022
Actual		Revised Budget This Year 2020-21	Projected Actual This Year 2020-21			
Second Preceding Year 2018-19	First Preceding Year 2019-20					
<b>RESOURCES</b>						
<b>BEGINNING FUND BALANCE</b>						
1					1 Cash on Hand *(Cash Basis), or	1
2	\$ 3,251	\$ 14,794	\$ 34,000	\$ 30,789	2 Working Capital* (Accrual Basis)	\$ 54,000
3					3	3
4					4 <b>OTHER RESOURCES</b>	4
5	\$ 172	\$ 478		\$ 294	5 Earning from Temporary Investments	5
6	\$ 11,371	\$ 15,517	\$ 8,000	\$ 23,394	6 SDC - REIMBURSEMENT	\$ 16,000
7					7 SDC - IMPROVEMENTS	7
8					8	8
9	\$ 14,794	\$ 30,789	\$ 42,000	\$ 54,477	9 Total Resources, Except Taxes to be Levied	\$ 70,000
10					10	10
11					11	11
12	\$ 14,794	\$ 30,789	\$ 42,000	\$ 54,477	12 <b>TOTAL RESOURCES</b>	\$ 70,000
<b>REQUIREMENTS</b>						
1					1	1
2					2	2
3					3 BANKING FEES	3
4					4	4
5					5 <b>BOND PAYMENT - INTEREST ONLY</b>	\$ 37,000
6					6	6
7	\$ 14,794	\$ 30,789	\$ 42,000	\$ 54,477	7 RESERVED FOR FUTURE EXPENDITURE	\$ 33,000
8	\$ 14,794	\$ 30,789	\$ 42,000	\$ 54,477	8 <b>TOTAL REQUIREMENTS</b>	\$ 70,000