

NOTICE OF BUDGET HEARING

A public meeting of the **WEST SLOPE WATER DISTRICT** will be held on **June 17, 2026 at 5:00 p.m.**, at the District's office, 3105 SW 89th Ave, Portland, Oregon, 97225, and via Zoom with the log-in credentials listed below. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026, 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 the District's office, between the hours of 8:00 a.m. and 4:30 p.m. or online at www.WSWD.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

The Zoom Link to the meeting is as follows:

<https://zoom.us/j/96777181352?pwd=mQnvN8GME8R4PrfeBO7ZakPeahf7FI.1>

Phone Link: (253) 205-0468; Meeting ID: 967 7718 1352; Passcode: 445347

Contact: Wendy Irwin, Budget Officer

Telephone: (503) 292-2777

Email: wirwin@wswd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Revised Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	6,366,248	7,534,000	8,726,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,141,337	5,621,000	5,766,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,970,000	1,750,000	1,630,000
All Other Resources Except Current Year Property Taxes	323,045	213,000	260,000
Current Year Property Taxes Estimated to be Received	0	0	0
Total Resources	13,800,630	15,118,000	16,382,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,224,493	1,359,000	1,415,000
Materials and Services	1,897,716	2,111,500	2,141,000
Capital Outlay	698,191	2,170,000	2,160,000
Debt Service	355,997	359,000	356,000
Interfund Transfers	1,970,000	1,750,000	1,630,000
Contingencies	0	471,500	521,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	7,654,233	6,897,000	8,159,000
Total Requirements	13,800,630	15,118,000	16,382,000

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			
Name Water Services	3,820,400	5,640,500	5,716,000
FTE	7	7	7
Not Allocated to Organizational Unit or Program	9,980,230	9,477,500	10,666,000
FTE	0	0	0
Total Requirements	13,800,630	15,118,000	16,382,000
Total FTE	7	7	7

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Revenues are primarily generated through water rates and fees. For the FY2026-27, revenues are expected to increase about 3% due to adopted rate increases effective July 1, 2026, offset against estimated lower average consumption.

Personnel services are expected to increase about 4% in FY2026-27 due to COLA adjustments and merit increases, which are offset against overlap of general manager position in prior year. There is no change in total FTE for FY2026-27.

Total Materials and Services costs are expected to remain relatively consistent to the prior year budget. Wholesale water purchased from City of Portland is the primary expense included in Materials and Services. For the FY2026-27, even though the wholesale water rate is increasing, purchased water costs are expected to remain similar to the prior year budget due to the elimination of the minimum purchase requirement under the new agreement.

Capital Outlay for FY2026-27 includes budgeted funds for water main replacement projects, engineering costs for a new reservoir, SCADA technology upgrades, and vehicle replacement. Total transfers of \$1.6M include transfers from the General Fund to the Equipment Reserve and Capital Improvement Reserve funds to save for planned future equipment replacements and capital projects as outlined in the Master Plan.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
Permanent Rate Levy (rate limit _____ per \$1,000)	0	0	0
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

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	\$685,000	\$0
Other Borrowings	\$0	\$0
Total	\$685,000	\$0