



Serving the Svensen Community since 1938

WICKIUP WATER DISTRICT

2021 – 2022 PROPOSED BUDGET





Serving the Svensen Community since 1938

WICKIUP WATER DISTRICT

2021 – 2022 BUDGET COMMITTEE

Wickiup Water District would like to extend our appreciation to the Citizen Members of the Budget Committee. The District greatly appreciates your leadership and dedication in assisting with this year's annual budget process.

Wickiup Water District Board of Commissioners

Gayle Leino	Position 1	Term Expires: 6/30/2023
Ole Gifford	Position 2	Term Expires: 6/30/2023
Debbie Pike	Position 3	Term Expires: 6/30/2021
Ron Lake	Position 4	Term Expires: 6/30/2021
Murray Stanley	Position 5	Term Expires: 6/30/2021

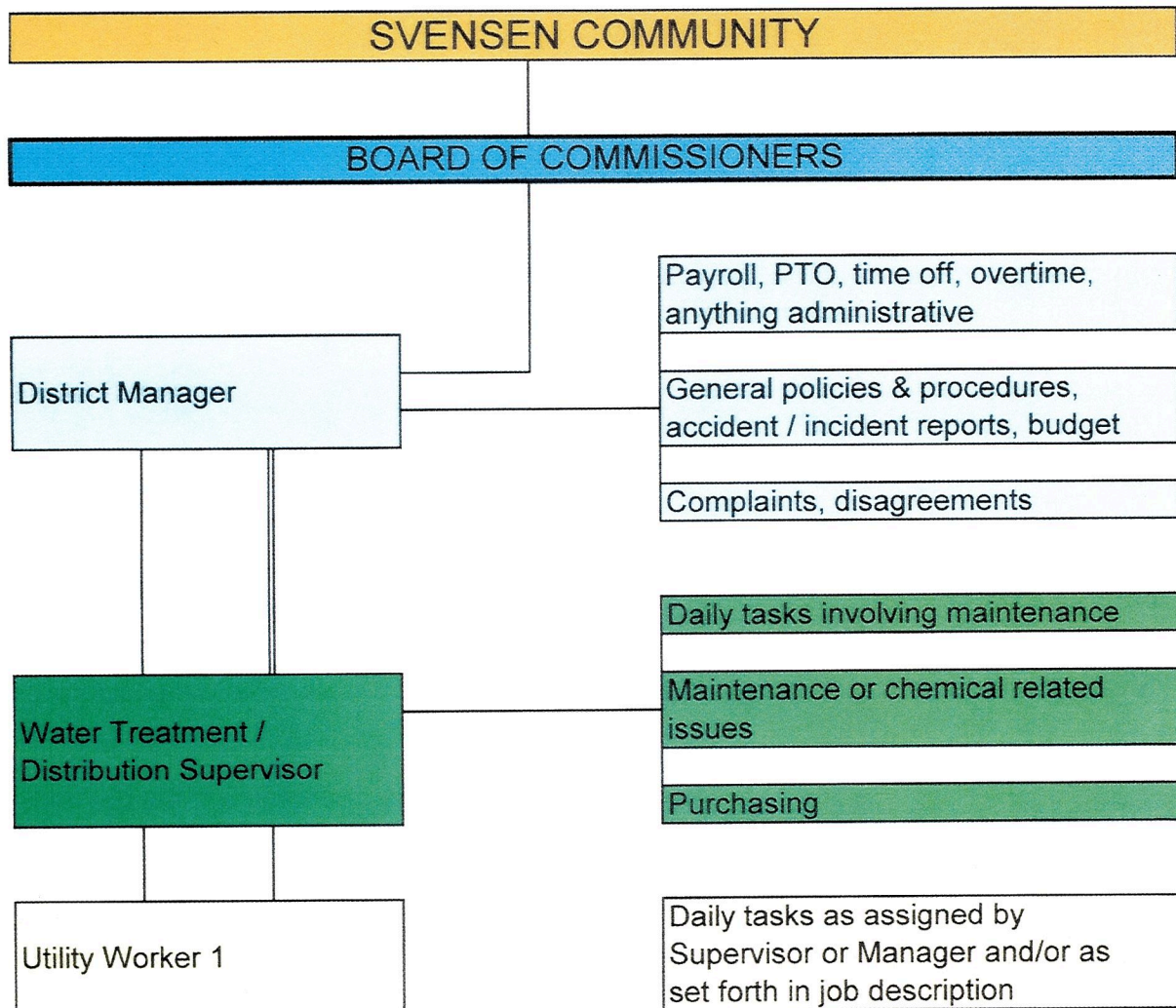
Budget Committee Members

Curtis Peugh		Term Expires: 6/30/2021
Doug Stevens		Term Expires: 6/30/2023
Toni Fulton		Term Expires: 6/30/2021
Doug Graham, Jr.		Term Expires: 6/30/2023
Carrie Doner		Term Expires: 6/30/2023



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WICKIUP WATER DISTRICT DISTRICT ORGANIZATIONAL CHART





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WICKIUP WATER DISTRICT

92648 SVENSEN MARKET ROAD • ASTORIA, OREGON 97103

503/458-6555

Wickiup Water District Board of Commissioners, Budget Committee, and the Svensen Community:

Please accept the Wickiup Water District's proposed budget for the 2021-2022 fiscal year (July 1, 2021 to June 30, 2022). This budget document provides detailed information about the District's revenue and expenditure forecast for the next year.

This budget reflects the District's efforts to balance funding for the ongoing operational needs of supplying quality water to the Svensen Community. This budget is the District's "work plan", translated in expenditures and supported by revenues. It establishes the District's current direction and helps direct the District for future improvements. The budget has taken into consideration the current local and worldwide economic conditions.

Our sources for projecting revenue include water sales, fees, and miscellaneous revenues. Revenues and expenses are tracked on a monthly basis to ensure that the receipts and expenditures are maintained within planned activities. The proposed budget has been prepared pursuant to Oregon Local Budget Law and meets or exceeds guidance provided in the Oregon Department of Revenue Local Budgeting Manual. This Budget is prepared on a cash basis.

BUDGET PROCESS AND BUDGET COMMITTEE

Purpose and Structure of the Budget Message

This Budget Message explains the Wickiup Water District (District) budget for July 1, 2021, through June 30, 2022 (Fiscal Year (FY) 2021-2022). The budget is submitted for consideration under Oregon Budget Law, which guides the District through the budgeting process and is defined in Oregon Revised Statutes (ORS) Chapter 294.305 to 294.565 of Oregon State Law. This document is organized into three sections. Section 1 contains background information for a better understanding of the budgeting process. Section 2 provides a review of all our programs. Section 3 provides a written explanation of the budget.

Requirements of a Special District

Wickiup Water District is a special district of the State of Oregon. It is a local unit of government formed under the authority of, and with the powers and duties described under ORS chapter 264. The District is governed by an elected Board of five Commissioners.

The District is required to establish a Budget Committee, hold public meetings, and approve the proposed budget. All meetings of the Budget Committee are subject to Oregon's Public Meetings Law (ORS 192.610 through ORS 192.690).

The Budget Message and data are provided to the Budget Committee and the public for review and are intended to explain the proposed budget and highlight any significant changes in the District's financial position. These documents will be available at the District office and on the District website (<http://wickiupwater.specialdistrict.org>) throughout the budget process.

Budget Committee

The Budget Committee is composed of the District's five-member Board of Commissioners and an equal number of local registered voters (Electors) residing within the District's boundary.

Duties of the Budget Committee

The official duties of the Budget Committee are to:

1. Meet publicly to review the proposed budget document and message;
2. Provide an opportunity for public input and discussion on the proposed budget; and
3. Approve the budget as proposed or as modified with all funds in balance.

After the Budget Committee has approved the budget and submitted the Approved Budget to the Board of Commissioners, their work as the Budget Committee is done.

Duties of the Board of Commissioners

Following approval of the budget by the Budget Committee, the District's Board of Commissioners hold a budget hearing on the budget as approved by the Committee. Any person may comment on the approved budget at the hearing.

After the hearing, the Board of Commissioners may change the budget expenditures approved by the Budget Committee. However, if the Board increases expenditures by 10 percent or more, the

District must republish the amended budget summary and hold another budget hearing.

The deadline for the Board of Commissioners to enact a resolution that adopts the budget, makes appropriations, and imposes a tax levy is June 30.

Post-Adoption Budget Changes

Once the budget is adopted, the District is bound by the resources and requirements for each fund as detailed in the budget document and summarized in the resolution. The resolution makes appropriations in total for District operations, which includes requirements by category: personnel, material & services, and capital outlay. Budget law allows transfers of budgeted funds between line-item categories as long as the appropriated funds in total are not exceeded; however, District policy requires Board of Commissioners approval for these types of transfers. It is illegal to overspend an appropriation in total.

There are a number of ways to amend the budget should it become necessary during the fiscal year. The process will vary depending on the nature and magnitude of the change. In all cases, action is required prior to an appropriated amount being exceeded. Some changes require the Board of Commissioners to pass a resolution; many changes require a supplemental budget; and certain changes require that a public hearing be held before the Board can make the change.

DISTRICT GOALS

We are committed to ensuring the best quality of water is delivered to the homes, schools, and businesses within our community. We want our customers to understand the efforts we make to continually improve the water treatment and distribution processes, as well as our efforts to protect and perpetuate our local water resources. The District's annual budget supports our mission and strategic goals. In developing the budget, we considered both our long-term and the short-term goals.

Fiscal Oversight

The District Manager and the Board of Commissioners regularly monitor accounts and compare expenditures to limits authorized in the budget. Each month, the Board of Commissioners review the District's financial statements and obtains explanations for any variances from budget or changes in financial position.

All District funds are held in federally insured depositories approved by the Oregon State Treasury.

The District's financial statements are audited annually. The audit report is filed with the Oregon Secretary of State, Division of Audits. A strong and effective system of internal controls is employed to protect the public funds entrusted to the care of the District.

BUDGET AND ASSUMPTIONS

Budget Preparation

The proposed FY 2021-2022 budget is in balance and complies with Oregon Local Budget Law, state statutes, and generally accepted accounting principles. The budget supports implementation of the District's annual work plans and is consistent with the District's mission, vision, and desired outcomes. It is prepared on a cash basis, which is consistent with how the District's audited financial

statements are prepared.

Budget Documents and Funds

Budget documents are provided to the Budget Committee and to the public for their review. The District is required to submit the final budget on standardized Local Budget (LB) forms prescribed by the Oregon Department of Revenue.

The LB forms contain FY 2018-19 audited financial results, FY 2019-20 (currently being audited), FY 2020-21 Adopted Budget, and FY 2021-22 Proposed Budget. The District has a General Fund and two Special Funds. The purpose of the General Fund is to account for operations and general services of the District; it can be used whenever a specific type of fund is not required. The two special funds are used to record revenue dedicated for specific expenditures. Resources and requirements within each fund are equal, creating a balanced fund.

Specific forms submitted by the District are: General Fund Resources (Form LB-20); General Fund Requirements (Form LB-30); Special Funds (LB-10 and LB-11). Each are described below.

General Fund Resources (Form LB-20)

The primary source of revenue for the General Fund is from water sales.

General Fund Requirements (Form LB-30)

Categories in the General Fund requirements and their increase from prior year's budget are reflected in the table below and discussed in detail within each section.

Category	FY 2020-2021	FY 2021-2022	Increase (Decrease)	Reason for Change
Personnel services* -- Administrative -- Maintenance	63,200 172,000	72,000 185,000	8,800 13,000	Cost of living increase; delegation of duties; tenure, PERS increase, probability of finding experienced new hire(s)
Materials & services: -- Administrative -- Maintenance	64,195 111,500	94,900 138,500	30,705 27,000	The large increase in administrative's materials and services is due to including payroll taxes and worker's compensation insurance. There was also large increase in insurance as many of the values were outdated. The increase in maintenance's materials and supplies is due to higher lab charges, freight expense, and contracted labor for installs and leaks
Capital outlay** -- Administrative -- Maintenance	-0- 281,500	-0- 260,000	(21,500)	Capital outlay is a purchase over \$5,000 with a life span of more than one-year. The majority of purchases are under \$5,000; hence the higher amount for Materials & Services above
Transfer to Debt Service Fund	75,600	62,850	(12,750)	Over the last fiscal year, the average transfer was between \$5,000 to \$6,00 per month. \$62,850 is an average. There are approximately 525 meters billed at \$10.00 per month

System Development Charge Fund	24,960	21,210	(3,750)	Current number is based upon five new installs (\$4,242 x 5)
Maintenance Program	n/a	n/a	n/a	This fund was closed and transferred to the General Fund on the advice of our CPA.
Master Plan	n/a	n/a	n/a	This fund has been closed. However, it must be included in the budget until the whole schedule is zeroed out.
New Service Truck	n/a	n/a	n/a	This fund has been closed. However, it must be included in the budget until the whole schedule is zeroed out.
Distribution System Improvements	n/a	n/a	n/a	This fund has been closed. However, it must be included in the budget until the whole schedule is zeroed out.

*Personnel Services:

Maintenance Staff works under the supervision of the Water Treatment and Distribution Supervisor and the District Manager. This position assists with installation, maintenance, and repair of the water distribution system and water treatment facilities.

Our Water Treatment and Distribution Supervisor ensures that our plants are running and producing the best water possible. He ensures that the District is complaint with all laws and regulations pertaining to public drinking water. The Water Treatment and Distribution Supervisor reports to the District Manager, Board of Commissioners, and the Svensen Community.

The District Manager provides management and administrative services also ensuring the District is fully complaint with all laws and regulations, including budgetary controls and reporting. The District Manager reports to the Board of Commissioners and the Svensen Community.

Wickiup Water District employees are essential workers. The water treatment and distribution system is monitored everyday 24/7. The State requires several different certifications that our Water Treatment and Distribution Supervisor must have. A COLA increase is expected for this fiscal year. The District pays for 75% of employee's health and dental insurance, which recently increased. The District also provides life insurance to employees. The District contributes to employee's PERS, but does not pay the employees required 6% contribution.

**Capital outlay

Capital outlay is for purchases of capital assets, defined as assets that have a value of \$5,000 or more and have a useful life of more than one year. Capital outlay requirements in the past have primarily been for improvements to the District, such as upgraded pipe, SCADA system, and other improvements to the plants. This year we have budgeted to install the remaining radio read meters, install a security system at the water treatment plants, and pay for one-half of the bore from TT Larson Rd. to Ivy Station.

Debts Service Fund (Form LB-10)

In approximately July 2009, the District received a loan from the State of Oregon Business Development Department to help finance construction of the 450,000 gallon water storage tank located at the Little Creek Treatment Plant, and approximately 16,000 feet of 10-inch water main. In 2017, Oregon Business Development Department agreed to loan additional money to the District to abandon the existing water line between Little Creek Reservoir and the intersection of Palmrose, Hillcrest, and Koppisch and to replace it with approximately 1,800 linear feet of new 12-inch PVC water line. Additional work was required during this project to correct parts of the distribution system that were discovered to be deficient during construction.

The District has two outstanding loans to the State of Oregon Business Development Department. The Debt Service Loan Fund was established to repay the debt. The “system development fee” of \$10.00 on patron’s billing statements is transferred each month into this fund.

System Development Charge Fund (LB-11)

The System Development Charge Fund was authorized and established by Ordinance 91-01 on November 20, 1991. This fund was established for the purpose of directing funds received from new construction to the existing system and future system improvements and/or developments. Each new construction pays a connection fee of \$1,500 and a system development fee of \$4,242.00. Once the new service has been installed, funds in the amount of \$4,242.00 are transferred from the General Fund to the System Development Charge Fund.

Financial Policies

The District’s financial policies set forth the basic framework for the overall fiscal management of the District. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Board of Commissioners and District staff. These policies guidelines are applied to both current activities and proposals for future expenditures. Policies are reviewed and revised, as necessary.

Budget and Financial Planning

The Board of Commissioners review the District’s financial statements at regularly scheduled monthly board meetings. The Board will continue to establish funding priorities to reflect the District’s mission to provide quality drinking water to the Svensen community.

The District will be a good steward of public funds and ensure that budgeting and financial management are in compliance with applicable laws and regulations and achieve results that are in the best interest of the District and its patrons.

The budgeting and financial reporting process will be conducted in a manner that is transparent and easy for patrons to understand.

The District will continue to build and maintain a reserve for future expenditures that will be used to fund larger scale projects consistent with its goals and priorities.

The District will maintain a balanced budget, defined as when a fund’s total resources (comprised of beginning fund balance, revenues, and other resources) are equal to the sum of a fund’s total expenditures, reserve for future expenditures and ending fund balance.

Use of District Resources

It is the policy of District to be a good steward of public funds. To that end, expenditures must be for a valid public purpose which benefits the community, is directly related to the District's authorized functions, and which does not have as its primary objective the benefit of a private person.

Revenue and Cash Management

The District will fund current expenditures with current revenues, avoiding the use of one-time funds and unpredictable revenues for ongoing expenses, postponing needed expenditures, or depleting reserves to meet current expenses.

Asset Management

It is the policy of the District to maintain accountability for its assets. The District will maintain its physical assets at a level that is adequate to protect its capital investment and to minimize future maintenance and replacement cost. The District budget will provide for adequate maintenance and orderly replacement of its assets.

This year's budget document is the result of the continuous budget review and evaluation by our District Manager. The Wickiup Water District would like to extend our appreciation to the Board of Commissioners and the Budget Committee for your guidance and service to the District and the Svensen Community.

RESOURCES
GENERAL FUND

(Fund)

WICKIUP WATER DISTRICT
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022		
Actual	First Preceding Year 2019-2020	Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	323,659	487,813	747,485	630,337		
2						
3		50				
4	508	600	550	187		
5						
6						
7	368,323	475,000	321,300	414,216		
8		9,000	24,960	21,210		
9	11,779	15,000	11,000	11,000		
10			75,600	62,850		
11						
12	297,941	280,489	90,000			
13		20,000	1,000	1,000		
14			20,000	20,000		
15			24,009			
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	1,002,210	1,287,952	1,315,904	1,160,800	0	0
30				0		
31						
32	1,002,210	1,287,952	1,315,904	1,160,800	0	0

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

DETAILED REQUIREMENTS
Allocated to an Organizational Unit, Program, and/or Activity
GENERAL FUND

WICKUP WATER DISTRICT

	Historical Data			Adopted Budget This Year 2020-2021		REQUIREMENTS FOR: ADMINISTRATIVE	Budget for Next Year 2021-2022			
	Actual Second Preceding Year 2018-2019	First Preceding Year 2019-2020					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	8,888	37,000	50,000	1	1	DISTRICT MANAGER	60,000			1
2	8,570	12,000	13,200	2	2	BENEFITS	12,000			2
3				3	3					3
4	17,458	49,000	63,200	4	4	TOTAL PERSONNEL SERVICES	72,000	0	0	4
5	1	1	1	5	5	TOTAL FULL-TIME EQUIVALENT (FTE)	1	1	1	5
6				6	6					6
7				7	7	MATERIALS AND SERVICES				7
8	6,156	25,000	300	8	8	REPAIR & MAINTENANCE	300			8
9	13,294	20,000	14,000	9	9	INSURANCE EXPENSE (Liability, Auto, Property, etc.)	30,000			9
10			10,000	10	10	OFFICE SUPPLIES & POSTAGE	12,000			10
11			5,000	11	11	TELECOMMUNICATIONS	5,000			11
12			350	12	12	PRINTING & PUBLISHING	400			12
13	265	1,500	20,000	13	13	ACCOUNTANT SERVICES & AUDIT	10,000			13
14	26,850	20,000	2,000	14	14	ATTORNEY FEES	2,500			14
15	10,304	20,000	2,745	15	15	DUES, SUBSCRIPTIONS & MEMBERSHIPS	2,750			15
16	1,018	3,000	2,700	16	16	BANK & CREDIT CARD FEES	6,000			16
17			3,100	17	17	ELECTRICITY/UTILITIES OTHER	3,100			17
18	14,359	15,000	0	18	18	RENT (L&C Tree Farm)	1,500			18
19	6,214	2,000	500	19	19	TAXES (Payroll)	16,150			19
20	0	200	0	20	20	ELECTION EXPENSE	500			20
21	0	500	1,800	21	21	CONTRACTUAL OFFICE EXPENSE / ABS SOFTWARE	3,000			21
22				22	22	BAD DEBT EXPENSE				22
23	0	2,000	500	23	23	TRAINING & SCHOOLING	500			23
24	725	3,000	1,200	24	24	EQUIPMENT RENTAL / LEASES	1,200			24
25				25	25					25
26	76,185	112,200	64,195	26	26	TOTAL MATERIALS AND SUPPLIES	94,900	0	0	26
27				27	27					27
28				28	28					28
29				29	29					29
30				30	30					30
31				31	31					31
32	93,643	161,200	127,395	32	32	TOTAL REQUIREMENTS	158,100	0	0	32

**DETAILED REQUIREMENTS
GENERAL FUND**

WICKIUP WATER DISTRICT

	Historical Data			Adopted Budget This Year 2020-2021	REQUIREMENTS FOR: <u>MAINTENANCE</u>	Budget for Next Year 2021-2022			
	Actual		First Preceding Year 2018-2019			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	101,438	110,000	110,000		PERSONNEL SERVICES				
2					1 MAINTENANCE / TREATMENT SUPERVISOR	70,000			1
3					2 HOURLY EMPLOYEE(S)	40,000			2
4					3 OVERTIME	15,000			3
5					4 BENEFITS	60,000			4
6					5 TOTAL MAINTENANCE PERSONNEL	185,000	0	0	5
7					6 Total Full-Time Equivalent (FTE)	2	2	2	6
8					7 MATERIALS AND SERVICES				7
9					8 REPAIR & MAINTENANCE	42,000			8
10					9 LABORATORY EXPENSE	6,500			9
11					10 CHLORINE & CHEMICAL EXPENSE	22,000			10
12					11 TELECOMMUNICATIONS	3,500			11
13					12 PLANT OFFICE SUPPLIES	1,000			12
14					13 MISCELLANEOUS	1,500			13
15					14 CERTIFICATIONS & LICENSES / DUES & SUBSCRIPTIONS	3,000			14
16					15 FREIGHT	1,500			15
17					16 ELECTRICITY (Akerstedt & Palmrose)	9,500			16
18					17 TRUCK & MILEAGE EXPENSE	8,000			17
19					18 TRAINING & SCHOOLING	1,500			18
20					19 EQUIPMENT RENTAL	1,000			19
21					20 CONTRACTED LABOR	32,500			20
22					21 PROFESSIONAL FEES / CONSULTING SERVICES	2,000			21
23					22 PERSONAL PROTECTIVE EQUIPMENT (PPE)	3,000			22
24					23 TOTAL MATERIALS AND SERVICES	138,500	0	0	23
25					24 CAPITAL OUTLAY				24
26					25 NEW CONSTRUCTION MATERIALS, METERS, ETC.				25
27					26 LITTLE CREEK SYSTEM & RESERVOIR / PALMROSE	110,000			26
28					27 STORAGE FACILITY / GARAGE / Swensen Market Rd.				27
29					28 SLOW SAND FILTER PLANT / Akerstedt				28
30					29 LED LIGHTING @ ALL SITES/LOCATIONS				29
31					30 2020 FORD RANGER SERVICE TRUCK				30
32					31 SEISMIC STUDY	20,000			31
33					32 SECURITY SYSTEM; LITTLE CREEK & SLOW SANDS	25,000			32
34					33 ONE-HALF OF THE BORING COSTS; TOMBERG TO IVY STATION	105,000			33
35					34 TOTAL CAPITAL OUTLAY	260,000	0	0	34
36					35 TOTAL REQUIREMENTS	583,500	0	0	35
37					36				36
38					37				37
					38				38

Historical Data			Adopted Budget		REQUIREMENTS FOR: GENERAL FUND RECAP	Budget For Next Year 2021-2022		
Actual	First Preceding Year	Second Preceding Year	This Year	2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1					PERSONNEL SERVICES			
2	149,957	205,000			2 Previously page 2			
3			63,200		3 Administrative	72,000		
4				172,000	4 Maintenance	185,000		
5					5			
6	149,957	205,000		235,200	6 TOTAL PERSONNEL SERVICES	257,000	0	0
7	2	2		3	7 Total Full-Time Equivalent (FTE)	3	3	3
8					MATERIALS AND SERVICES			
9	141,293	196,200			9 Previously Page 3			
10			64,195		10 Administrative	94,900		
11				111,500	11 Maintenance	138,500		
12					12			
13	141,293	196,200		175,695	13 TOTAL MATERIALS AND SERVICES	233,400	0	0
14					14			
15					CAPITAL OUTLAY			
16	302,565	175,000			16 Previously Page 4			
17			181,500		17 Maintenance	260,000		
18				100,000	18 System Development Fund			
19					19			
20	302,565	175,000		281,500	20 TOTAL CAPITAL OUTLAY	260,000	0	0
21					21			
22					22 TRANSFERRED TO OTHER FUNDS			
23		64,201		75,600	23 Debt Service Fund	62,850		
24			24,960		24 System Development Fund	21,210		
25					25 General Fund Operating Contingency	10,000		
26		64,201		100,560	26 TOTAL TRANSFERS & CONTINGENCIES	94,060		
27					27			
28					28 DEBT SERVICE			
29			60,472		29 Loan Repayment ; Loan 1 and 2			
30			60,472		30 TOTAL DEBT SERVICE	0		
31					31	0	0	0
32					32			
33		640,401		853,427	33 Total Requirements for all Units/Programs	844,460	0	0
34	408,395	647,551		462,477	34 UNAPPROPRIATED ENDING FUND BALANCE	316,340		
35	1,002,210	1,287,952		1,315,904	35 TOTAL	1,160,800	0	0

FORM LB-11

This fund is authorized by resolution _____ on _____ for the purpose of repaying the obligations owing to Oregon Business Development _____

**RESERVE FUND
RESOURCES AND REQUIREMENTS
DEBT SERVICE LOAN FUND**
(Fund)

Wickiup Water District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022		
Actual Second Preceding Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2	66,626	68,000	2 Cash on hand * (cash basis), (US Bank)	86,792		
3			3 Working Capital (accrual basis)			
4			4 Previously levied taxes estimated to be received			
5	0	10	5 Interest			
6			6 Transferred IN, from General Fund:			
7	42,678	43,000	7 Water Sales - Special Fund Debt Service #1	62,850		
8	0	37,000	8 Water Sales - Special Fund Debt Service #2			
9			9			
10	109,304	148,010	10 Total Resources, except taxes to be levied	149,642	0	0
11			11 Taxes estimated to be received	0	0	0
12			12 Taxes collected in year levied			
13	109,304	148,010	TOTAL RESOURCES	149,642	0	0
14			REQUIREMENTS **			
15			15 Org Unit or Prog & Activity			
16	23,393	24,064	16 Maintenance	25,530		
17	10,958	10,237	17 Debt Serv	8,771		
18		17,000	18 Principal Payment - Loan #1	17,097		
19		9,000	19 Principal Payment - Loan #2 (\$17030)	8,373		
20		3,400	20 Interest Payment - Loan #2			
21		500	21 Debt Serv			
22		75	22 Transfer to Special Maintenance Fund #1			
23			23 Transfer to Special Maintenance Fund #2			
24		64,276	24 TOTAL REQUIREMENTS	59,771	0	0
25			25			
26			26			
27			27			
28			28			
29			29			
30	74,953	83,734	30 UNAPPROPRIATED ENDING FUND BALANCE	89,871		
31	109,304	148,010	TOTAL REQUIREMENTS	149,642	0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM

LB-11

This fund is authorized and established by Ordinance 91-01 on November 20, 1991, for the following specified purpose: to direct a portion of funds received from new construction to the existing system & future system improvements

RESERVE FUND

RESOURCES AND REQUIREMENTS

SYSTEM DEVELOPMENT CHARGE FUND

(Fund)

Year this reserve fund will be reviewed to be continued/abolished.
 Date can not be more than 10 years after establishment.
 Review Year: _____
 Wickiup Water District
 (Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget for Next Year 2021-2022		
	Actual Second Preceding Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				RESOURCES			
2	179,099	120,000	134,131	2 Cash on hand * (cash basis), or Columbia Bank (1063)	151,152		
3				3 Working Capital (accrual basis)			
4				4 Previously levied taxes estimated to be received			
5	52	20	60	5 Interest	60		
6				6 Transferred IN, from General Fund:			
7	19,090	42,420	24,960	7 System Development Charge (\$4,242)	21,210		
8				8			
9				9			
10	198,241	162,440	159,151	10 Total Resources, except taxes to be levied	172,422	0	0
11				11 Taxes estimated to be received	0	0	0
12				12 Taxes collected in year levied			
13	198,241	162,440	159,151	TOTAL RESOURCES	172,422	0	0
14				REQUIREMENTS **			
15				15 Org. Unit or Prog. & Activity			
16			100,000	16 Maintenance			
17				17 Object Classification			
18				18 Detail			
19				19 System Development/Bore TT Larso	110,000		
20				20			
21				21			
22				22			
23				23			
24				24			
25				25			
26				26			
27				27			
28				28			
29	0	0	59,151	29 Ending Balance (prior years)			
30	198,241	162,400		30 UNAPPROPRIATED ENDING FUND BALANCE	62,422		
31	198,241	162,440	159,151	TOTAL REQUIREMENTS	172,422	0	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by Resolution 2011-01, 2012-01, & June 13, 2018, dated 06/08/11, 06/13/2012 & 06/13/18 respectfully for the upkeep of the Little Creek Reservoir

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

MAINTENANCE PROGRAM

(Fund)

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

Date can not be more than 10 years after establishment.

Review Year:

Wickiup Water District

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022		
Actual Second Preceding Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2	24,009	24,009	2	Cash on hand * (cash basis), or US Bank		
3			3	Working Capital (accrual basis)		
4			4	Previously levied taxes estimated to be received		
5			5	Interest		
6			6	Transferred IN, from other funds:		
7			7	Maintenance Plan #1 (Little Creek)		
8			8	Maintenance Plan #2		
9			9			
10	24,009	24,009	10	Total Resources, except taxes to be levied		
11			11	Taxes estimated to be received		
12			12	Taxes collected in year levied		
13	24,009	24,009	13	TOTAL RESOURCES	0	0
14			14	REQUIREMENTS **		
15			15	Org. Unit or Prog. & Activity		
16			16	Maintenance		
17			17	Maintenance		
18			18	Capital Outlay		
19			19	General Fund		
20			20	Maintenance		
21			21	Transfer to General Fund		
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	24,009	24,009	29	TOTAL REQUIREMENTS		
30			30			
31	24,009	24,009	31	TOTAL TRANSFERRED TO GENERAL FUND	0	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

DISTRIBUTION SYSTEM IMPROVEMENTS

(Fund)

Wicklup Water District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION	Budget for Next Year 2021-2022		
Actual	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2	18,656		2 Beginning Balance			
3			3 Working Capital (accrual basis)			
4			4 Previously levied taxes estimated to be received			
5			5 Interest			
6			6 Transferred IN, from other funds:			
7			7			
8			8			
9			9			
10	18,656		10 Total Resources, except taxes to be levied			
11			11 Taxes estimated to be received			
12			12 Taxes collected in year levied			
13	18,656	0	TOTAL RESOURCES	0	0	0
14			14 REQUIREMENTS **			
15			15 Org. Unit or Prog. & Activity			
16			16 Object Classification			
17			17 Detail			
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	18,656	0	29 TOTAL REQUIREMENTS	0	0	0
30			30 RESERVED FOR FUTURE EXPENDITURES	0	0	0
31	18,656	0	TOTAL REQUIREMENTS	0	0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

MASTER PLAN

(Fund)

Wicklup Water District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022		
Actual Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2			2 Cash on hand * (cash basis), or			
3			3 Working Capital (accrual basis)			
4			4 Previously levied taxes estimated to be received			
5			5 Interest			
6	20,000	0	6 Transferred IN, from other funds:	0	0	0
7			7			
8			8			
9			9			
10	20,000	0	10 Total Resources, except taxes to be levied	0	0	0
11			11 Taxes estimated to be received			
12			12 Taxes collected in year levied			
13	20,000	0	TOTAL RESOURCES	0	0	0
14			REQUIREMENTS **			
15			15 Org. Unit or Prog. & Activity			
16		0	16 Object Classification	0	0	0
17			17 Detail			
18			18			
19			19			
20			20			
24			24			
26			26			
27			27			
28			28			
29		0	29 TOTAL REQUIREMENTS			
30			30 RESERVED FOR FUTURE EXPENDITURES	0	0	0
31	0	0	TOTAL REQUIREMENTS	0	0	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by Resolution 2018-01 on June 13, 2018 for the following specified purpose: Purchase of new service truck

**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.

NEW SERVICE TRUCK

(Fund)

Wicklup Water District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget for Next Year 2021-2022		
	Actual Second Preceding Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				RESOURCES			
2	10,000	0	0	Cash on hand * (cash basis), or	0	0	0
3				Working Capital (accrual basis)			
4				Previously levied taxes estimated to be received			
5				Interest			
6	0	0	0	Transferred IN, from other funds:			
7							
8							
9							
10	10,000	0	0	Total Resources, except taxes to be levied	0	0	0
11				Taxes estimated to be received	0	0	0
12				Taxes collected in year levied			
13	10,000	0	0	TOTAL RESOURCES	0	0	0
14				REQUIREMENTS **			
15				Org. Unit or Prog. & Activity			
16	0	0	0	Object Classification			
17				Detail			
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29				TOTAL REQUIREMENTS			
30				RESERVED FOR FUTURE EXPENDITURES	0	0	0
31	0	0	0	TOTAL REQUIREMENTS	0	0	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

WICKIUP WATER DISTRICT

Service boxes

- All items



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