

Heceta Water People's Utility District

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RESOLUTION NO. 2026-01

A RESOLUTION AMENDING RESOLUTION 2025-01, MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2025-2026.

The Board of Directors of Heceta Water People's Utility District, on the 17th of February 2026, during regular meeting.

WHEREAS: On 17th of June 2025, the Heceta Water People's Utility District passed resolution 2025-01, adopting a budget and making appropriations for fiscal year 2025-2026; and

WHEREAS: A common situation in which appropriations are transferred from one category to another within a fund is when a specific need is identified for money that was budgeted and appropriated as operating contingency. To make the expenditure, the appropriation authority must be transferred from the contingency category to the appropriation category from which it will be expended. The contingency appropriation is reduced and the receiving appropriation category is increased by the same amount so the fund remains in balance; and

WHEREAS: Appropriations can be transferred during the fiscal year from one fund to another fund by resolution or ordinance. A transfer of resources is also sometimes required when appropriations are moved between funds. Resources by themselves cannot be transferred between funds by resolution.

NOW, THEREFORE, THE HECETA WATER PEOPLE'S UTILITY DISTRICT RESOLVES AS FOLLOWS:

1. The Heceta Water People's Utility District Board of Directors, approve a transfer of appropriation authority from the General Fund's "Operating Contingency" to the General Fund's "Transfer - Construction Fund", in the amount of \$175,000.
2. The Heceta Water People's Utility District Board of Directors, approve an increase of appropriation authority in the Construction Fund's "Transfer from General [Fund]", with a corresponding increase in the Construction Fund's "Capital Outlay", in the amount of \$175,000. The purpose of the expenditure is to pay for project costs that were not appropriated for in the current fiscal year, because they were anticipated and appropriated in the prior fiscal year.

Adopted by the Board of Directors this 17th day of February 2026.



Wendy Robinson
President, Board of Directors



Vice President, Board of Directors