



BUDGET MESSAGE, 2023-2024 FISCAL YEAR

I am pleased to present the 2023-2024 proposed budget for the Green Area Water & Sanitary Authority (GAWSA). This accompanying Budget Message is a requirement of Local Budget Law that provides background information and highlights portions of the budget document to aid in your review of the budget. GAWSA’s budget as prepared, submitted and adopted is intended to serve as a financial plan and guide for our Authority. It includes a forecast of anticipated revenues and proposed expenditures to guide our Board of Directors and executive staff.

Management prepares the budget within the context of the Board’s goals, initiatives, and long-term financial plan. The public budget process begins when the “proposed budget” is presented to the Budget Committee for consideration, public comment, and approval. The budget, as approved by the Budget Committee, is then presented to the Board of Directors who will conduct a public hearing, make revisions if necessary, and formally adopt the budget. Oregon Local Budget Law limits the revisions that can be made by the Board of Directors after the Budget Committee has approved the budget. The Board of Directors makes appropriations for the budget in conformity with the adopted budget.

As a Special District water and wastewater utility, virtually all The Authority’s costs and planning efforts revolve around the importance of providing on-demand high-quality water and sanitary sewer service at a competitive price to all residential customers and businesses within our service boundaries. This budget reflects the results of planning efforts as well as the impact of the most recent data available on population growth provided in GAWSA’S water and sanitary master plans.

GAWSA does not levy a tax on its customers; therefore, it must be self-sustaining through water/sewer rates and connection fees. GAWSA adopts one annual budget for the organization, however the budget contains dedicated water and sanitary funds to account for the revenues and expenditures associated with each service. Revenues are not co-mingled or transferred between the two services, however several costs are allocated to both services depending on the nature of the cost.

The following budgetary funds are presented in the order below:

- Fund 01 Water General**
- Fund 02 Sanitary General**

- Fund 03 Water Debt Service**
- Fund 04 Sanitary Debt Service**

- Fund 05 Water Capital Projects**
- Fund 06 Sanitary Capital Projects**

- Fund 08 Sanitary Collection System
Improvement**

Budgetary Fund Descriptions and 2023-2024 Highlights

The 2023-2024 budget year brings optimism of relocating GAWSA administration to a remodeled office. The budgeted remodel of the “sanitary office” is somewhat scaled-down in comparison to the 2022-2023 budgeted amount. The remodel will be less extensive than originally planned and plans to dispose of the “water office” have been scrapped. GAWSA will retain both locations, with the “water office” to be used primarily as a meeting and training center.

However, the 2023-2034 budget really has two main focuses:

- Replace aging equipment, tools, and building components vital to carrying out water and sewer operations, and
- Evaluation of water/sewer system plans and asset requirements, leading up to a water/sewer utility rate study.

Summary of major asset expenditures for 2023-2024:

Water

- Replace two water field service trucks, \$45,000 each
- Replace old Vac-Tron vac trailer with new Ditch Witch vac trailer, \$101,000
- Carnes Distribution Shop Improvements: replace roof, update lighting, replace roll-up door, install shower, \$70,000
- Admin office remodel, \$250,000

Sewer

- Replace pump #1 at G4 pumpstation, \$165,000
- Place ground fabric/rock at sanitary shop, \$30,000
- CCTV push camera and underground locator, \$5,000
- HDPE extrusion welder, \$5,000
- Admin office remodel, \$250,000

As discussed previously, recent years’ inflation has decimated the realized savings from consolidating districts. The inflation factor, along with the expenditures highlighted above, shows us just how quickly fund balances are being flushed away.

Staff have been developing an equipment replacement plan to better anticipate large equipment expenditures. The sanitary crew have also evaluated over 10 miles of sewer main line in the last year, which will help forecast sewer line rehabilitation costs. Updates to the water and sewer master plans and a wastewater treatment facilities plan are included in the 2023-2024 budget. These are all necessary tools for determining where utility rates need to be for the near future.

Other items: the Board of Directors recently approved a 5% cost-of-living adjustment for employee salaries.

WATER GENERAL FUND (01)

Represents the daily operating activities of providing drinking water services, which includes Authority administration, finance, customer service, water treatment and distribution. The water utility rates

fund these operations, along with transfers made to other funds for debt service and capital improvement.

Expenditures in the fund are appropriated into two departments: Administration and Operations. Each department classifies expenditures into three categories: personnel, materials and services, and capital outlay.

Administration

Administrative costs, including personnel, are primarily allocated 50% between the water and sanitary general funds, except for costs that are clearly associated with one service or the other. For example, property and liability insurance premium costs can be allocated based on the premium contribution listed for each specific asset.

Administration personnel costs include salaries, employment tax and benefits for the General Manager, Customer Service/Finance Supervisor, and 2 Office Assistants. With an expected retirement soon, we plan to hire an additional office assistant in early 2024 to begin training. The additional FTE will also help with archiving records and relocating offices (4.25 FTE at 50%).

Administrative materials and services are further broken down into two categories: General Administrative and Utility Billing Management. General administrative expenditures include the general business costs of GAWSA. Utility Billing Management expenditures are the costs directly related to billing for services.

The budgeted admin office remodel (2022-2023 carryover, revised) is \$500,000 split between the water and sewer general funds. An allowance for new equipment has been budgeted which will include new office furniture and any necessary computer equipment.

Audit fees have been increased to provide for a two-year financial audit. The consolidating of accounting records has been an extensive and ongoing project with limited time available to devote to the project.

Legal fees have been increased for review and assistance with policy updates and changes.

Operations

Water operations costs are those most directly related to treating and distributing treated water for public consumption. Personnel costs in the water operations department includes salaries, taxes and benefits for the Operations Superintendent (compensation is split 50% with the Sanitary General Fund) the Chief Water Treatment Plant Operator, Distribution System Supervisor, and three Distribution System Operators (5.5 FTE).

The materials and services cost are broken down into three categories: General Operations, Water Distribution, and Water Treatment.

In equipment and vehicle purchases, we have budgeted to replace two field service pickups. The replacement trucks would be 4-wheel drive with work-truck trim. Government contract pricing has not been available due to ongoing supply chain issues.

The Vac-Tron vacuum trailer, which is a key piece of equipment for distribution system work, is in dire need of replacement.

Increases in materials costs are most evident in the Repair and Maintenance (R & M) and Chemicals line items. In addition to higher prices, many orders now include fuel surcharges. Also, due to the scarcity of some water distribution parts, we have increased the budget for inventory purchases. This would allow us to order key parts and ensure we have them on hand in the event of water main breaks.

SANITARY GENERAL FUND (02)

Represents the daily operating activities of providing sanitary sewer services, which includes Authority administration, finance, customer service, wastewater collection and treatment. Up until the 2023-2024 budget year, \$10 of the \$38 per-EDU sewer user fee was designated for debt service repayment and was allocated to the Sanitary Debt Service Fund (04). The outstanding loan balance (GAWSA's portion) is now fully funded so the entire sewer user fee revenues will stay in the General Fund for 2023-2024.

Expenditures in the fund are appropriated into two departments: Administration and Operations. Each department classifies expenditures into three categories: personnel, materials and services, and capital outlay.

Administration

Administrative costs very closely mirror the Water General Fund as most administrative costs are allocated 50%, with a few exceptions.

Administration personnel costs include salaries, employment tax and benefits for the General Manager, Customer Service/Finance Supervisor, and 2.5 Office Assistants (4.25 FTE at 50%).

Administrative materials and services are further broken down into two categories: General Administrative and Utility Billing Management. General administrative expenditures the general business costs of the Authority. Utility Billing Management expenditures are the costs directly related to billing for services.

50% of the administrative office remodel and equipment are allocated to the Sanitary General Fund capital outlay.

Operations

Sanitary operations costs are those most directly related to collecting and treating public wastewater. Personnel costs in the sanitary operations department includes salaries, taxes and benefits for the Operations Superintendent (compensation is split 50% with the Sanitary General Fund) the Collection System Supervisor and one Collection System Operator (2.5 FTE).

The materials and services cost are broken down into three categories: General Sanitary Operations, Collection System, and Wastewater Treatment. Again, we differentiate to provide transparency and illustrate service value.

Pump #1 at G4 Pumpstation needs replacement. The cost of the new pump is \$165,000 and includes a de-ragger system, which prevents clogging by flushed wipes.

We have incurred increased expenses for repair and maintenance of lines and manholes (641-2) due to significant CCTV inspection of sewer lines.

The wastewater treatment plant expenditures detail is attached as a supplemental schedule. The WWTP budget is prepared by the City of Winston.

WATER DEBT SERVICE FUND (03)

Resources include regular transfers Water General Fund water sales revenues interest income from funds held in the Oregon LGIP.

This fund is reserved for principal and interest payments on the water treatment plant refunding (refinance) loan, with an interest rate of 2.53%.

SANITARY DEBT SERVICE FUND (04)

The outstanding loan balance (50% GAWSA portion) is \$1,176,908. The debt is now fully funded, so a portion of sewer revenues will not be allocated to the fund at this time. Of the \$2,498 sewer system development charge, \$1,032 is designated as the SDC Reimbursement – Treatment Plant. Debt service reserve funds also earn interest from the Oregon LGIP.

Requirements include loan payments which represent half of the Clean Water State Revolving Fund loan outstanding. The City of Winston is responsible for the other half of the debt payments.

WATER CAPITAL PROJECTS FUND (05)

Resources include budgeted transfers from the Water General Fund, System Development Charges, and interest earned from funds held in the Oregon LGIP.

Requirements may include distribution system improvements or expansion, such as water line extensions, relocation, or replacement. Capital Projects expenditures also includes water treatment plant improvements and upgrades.

The construction of a new water storage reservoir was budgeted in previous years. It is my recommendation that we do not proceed with large projects such as this, which would require some portion of grant/loan funding, until we determine new water rates.

An update to the water master plan is budgeted.

SANITARY CAPITAL PROJECTS FUND (06)

Currently resources include interest earned from funds held in the Oregon LGIP.

This fund is reserved for capital improvement expenditures. A transfer of \$100,000 to the general fund has been budgeted to provide funding for capital outlay.

An update to the sewer collection system master plan is budgeted.

SANITARY COLLECTION SYSTEM IMPROVEMENT FUND (08)

This fund is reserved for collection system expansion and improvement projects expenditures. Resources include Reimbursement and Improvement fee – Lines portion of system development charges. Resources also include interest earned from funds held in the Oregon LGIP.

Conclusion

The 2023-2024 GAWSA Budget reflects adjustments for inflation, replacement of aging assets, building improvements, and planning for the future. I would like to thank Management staff for their contributions in compiling the budget. On behalf of all GAWSA staff, we look forward to a great year of service to the Green community.

Respectfully Submitted,

David Campos
General Manager

GREEN AREA WATER & SANITARY AUTHORITY
 Budget Summary By Fund 2023-2024

Fund	Total Resources	Expenditures	Reserved for Future Req.	Transfers to Other Funds	Contingencies	Unappropriated Ending Fund Balance	Total Requirements
Water General Fund	2,736,672	2,061,050	100,000	400,000	75,000	90,622	2,726,672
Sanitary General Fund	3,287,709	3,091,875	-	-	75,000	120,834	3,287,709
Water Debt Service	1,028,000	396,786	-	-	-	631,214	1,028,000
Sanitary Debt Service	1,250,480	135,436	-	-	-	1,115,044	1,250,480
Water Capital Projects	2,017,815	370,000	-	-	-	1,647,815	2,017,815
Sanitary Capital Projects	150,000	40,000	10,000	100,000	-	10,000	150,000
Collections System Improvement	784,065	250,000	-	-	-	534,065	784,065
	<u>11,254,741</u>	<u>6,345,147</u>	<u>110,000</u>	<u>500,000</u>	<u>150,000</u>	<u>4,149,594</u>	<u>11,244,741</u>

CONSOLIDATED GENERAL FUNDS COMPARISON

For Review Purposes Only - To assist reader in evaluating overall operations

	ACTUAL 2021-2022	ADOPTED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
RESOURCES			
Net Working Capital	1,830,653	1,350,000	1,450,000
REVENUES			
Interest Income	4,880	4,750	23,000
Utility Service Charges - Water/Sewer	3,075,772	3,050,000	3,400,000
New Connection Fees/Inspection Fees	19,050	14,250	14,250
Standby Charges	17,670	17,000	17,000
Special System Dev Charges - Water	-	50,000	100,000
System Dev Charges - Sewer	15,742	52,925	2,925
Backflow Test Receipts	8,410	4,000	4,000
Reimbursement from Winston - WWTP O&M	246,584	385,200	651,914
County Leachate Treatment Income	102,110	50,000	100,000
Water Service Penalties & Fees	20,374	35,000	25,000
Miscellaneous Income/Pan Review	69,282	18,120	18,120
Rental Income	7,832	8,172	8,172
Proceeds from Sales of Assets	-	250,000	-
TOTAL REVENUES	3,587,706	3,939,417	4,364,381
TOTAL RESOURCES	5,418,359	5,289,417	5,814,381
REQUIREMENTS			
ADMINISTRATION			
Personnel Services	500,902	474,900	537,300
Materials & Services	278,445	332,500	380,800
Capital Outlay	25,638	744,500	40,000
TOTAL ADMINISTRATION	804,985	1,551,900	958,100
COMBINED OPERATIONS			
Personnel Services	947,904	1,031,200	1,050,350
Materials & Services	1,660,146	1,607,900	2,238,475
Capital Outlay	6,867	140,000	376,000
TOTAL WATER OPERATIONS	2,614,917	2,779,100	3,664,825
TOTAL EXPENDITURES	3,419,902	4,331,000	4,622,925
TRANSFERS TO OTHER FUNDS & CONTINGENCY			
Transfer to Fund 03	400,000	400,000	400,000
Reserve for Repayment (Special SDC)	-	-	100,000
General Operating Contingency	-	175,000	150,000
TOTAL TRANSFERS & CONTINGENCY	400,000	575,000	650,000
UNAPPROPRIATED ENDING FUND BALANCE	1,598,457	383,417	541,456
TOTAL REQUIREMENTS	5,418,359	5,289,417	5,814,381

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER SYSTEM DEVELOPMENT CHARGE**

There are two basic types of System Development Charges that may be imposed on each new sewer connection. The first is a reimbursement fee and is based upon the cost of reserve capacity in existing capital facilities. The second is an improvement fee and is based upon the cost of projected improvements needed to increase the system's capacity. In addition to the reimbursement and improvement fees, an administrative charge will be assessed to recover the district's cost of administering the System Development Charge program.

GAWSA has a System Development Charge of \$2,498.00 for each new Equivalent Dwelling Unit. The \$2,498.00 is disbursed as follows:

440-2 General Fund	\$ 125.00	Reimbursement fee – Admin costs
441-2 General Fund	70.00	Reimbursement/Improvement fee – Master Plan
441-4 Debt Service Fund	1,032.00	Reimbursement fee – Treatment plant upgrade
441-8 Coll System Improv (CSI) Fund	201.00	Reimbursement fee – Lines
442-8 Coll System Improv (CSI) Fund	<u>1,070.00</u>	Improvement fee – Lines
Total per EDU	\$2,498.00	

In addition to the System Development Charge, a Connection Fee in the amount of \$450.00 will be charged for each new connection.

403-2 General Fund	\$450.00	Connection/Inspection Fee
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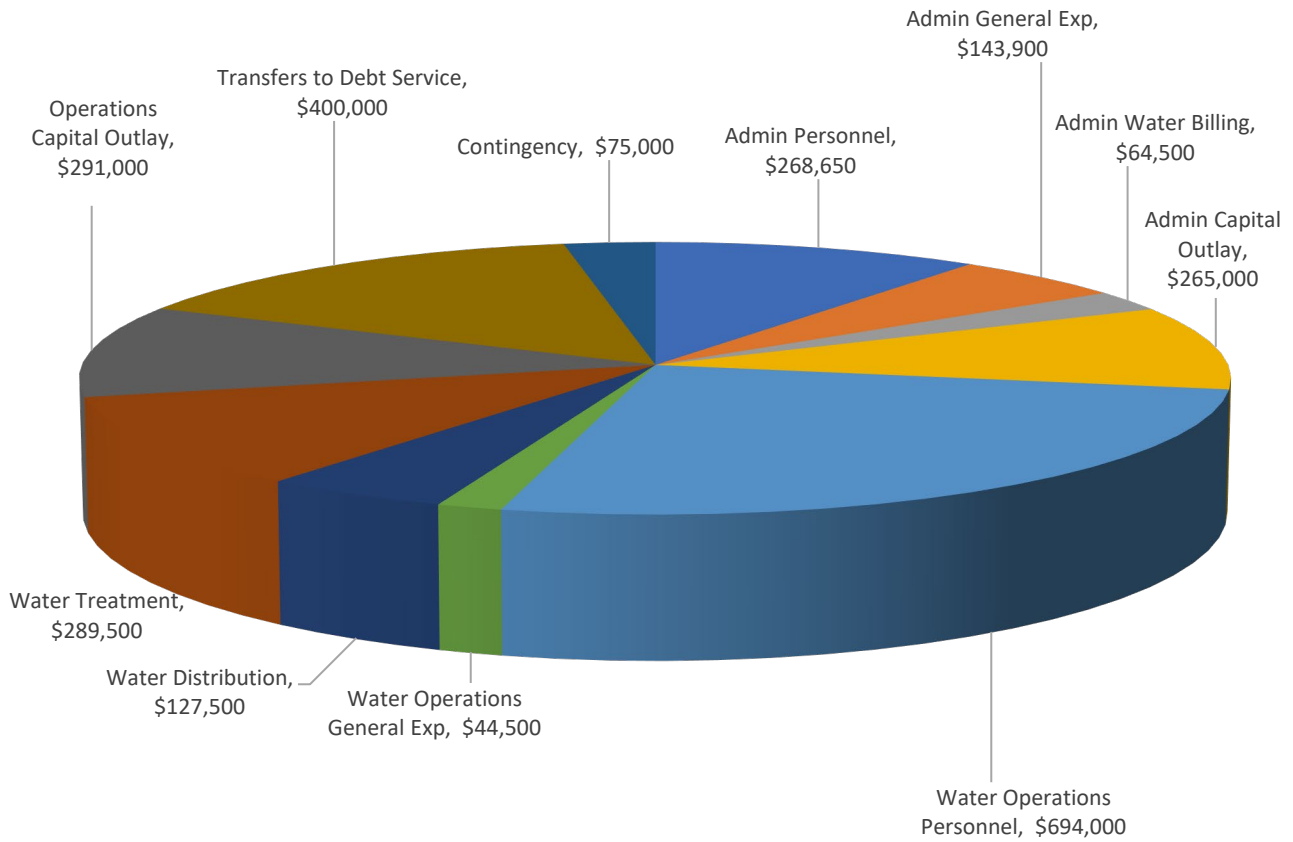
WATER GENERAL FUND (FUND 01)

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
RESOURCES					
*	761,982	400,000			600,000
			Net Working Capital		
REVENUES					
	1,676	750	421-1	Interest Income	5,000
	1,968,633	1,950,000	401-1	Water Service Charges	1,950,000
	10,500	7,500	403-1	New Connection Fees	7,500
	17,670	17,000	405-1	Standby Charges	17,000
	-	50,000	406-1	Special System Dev Charges - Lines	50,000
	12,117	50,000	407-1	Special System Dev Charges - Tank	50,000
	8,410	4,000	408-1	Backflow Test Receipts	4,000
	20,374	35,000	409-1	Water Service Penalties & Fees	25,000
	60,301	15,000	410-1	Miscellaneous Income	15,000
	3,487	3,172	425-1	Rental Income	3,172
	-	125,000	426-1	Proceeds from Sales of Assets	10,000
	<u>2,103,168</u>	<u>2,257,422</u>	TOTAL REVENUES		<u>2,136,672</u>
	<u>2,865,150</u>	<u>2,657,422</u>	TOTAL RESOURCES		<u>2,736,672</u>
REQUIREMENTS					
ADMINISTRATION					
	238,708	237,450		Personnel Services	268,650
	175,050	184,450		Materials & Services	208,400
	15,888	373,000		Capital Outlay	265,000
	<u>429,646</u>	<u>794,900</u>	TOTAL ADMINISTRATION		<u>742,050</u>
WATER OPERATIONS					
	607,465	684,900		Personnel Services	694,000
	728,376	411,500		Materials & Services	334,000
	2,062	60,000		Capital Outlay	291,000
	<u>1,337,903</u>	<u>1,156,400</u>	TOTAL WATER OPERATIONS		<u>1,319,000</u>
	1,767,549	1,951,300	TOTAL EXPENDITURES		2,061,050
TRANSFERS TO OTHER FUNDS & CONTINGENCY					
	400,000	400,000		Transfer to Fund 03	400,000
	200,000	-		Transfer to Fund 07	-
	-	-		Reserve for Repayment (Lines)	50,000
	-	-		Intergovernmental Agmt. Payment (Tank)	50,000
	-	75,000		General Operating Contingency	75,000
	<u>600,000</u>	<u>475,000</u>	TOTAL TRANSFERS & CONTINGENCY		<u>575,000</u>
	497,601	231,122	UNAPPROPRIATED ENDING FUND BALANCE		90,622
	<u>2,865,150</u>	<u>2,657,422</u>	TOTAL REQUIREMENTS		<u>2,726,672</u>

WATER GENERAL FUND

Account Number	Account Name	Description	Resources
421-1	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool and local banks.	
401-1	Water Service Charges	Revenues from water billings for approximately 3,150 service connections.	
403-1	New Connection Fees	Installation fees for new water service connections, at \$500 per residential customer. Budgeted 15 new service connections.	
405-1	Standby Charges	Revenue generated from standby fire service. Represents approximately 30 customers and over 320 fire hydrants.	
406-1	Special System Dev Charges - Lines	SDC wherein a meter service is requested for a property fronting a water main where installation was funded by a Special Public Works Loan.	
407-1	Special System Dev Charges - Tank	Special SDC assessed to properties benefitting from the construction of the Speedway Reservoir. Proceeds will be paid to Douglas County per IGA.	
408-1	Backflow Test Receipts	Revenue from billing backflow tests ordered by GAWSA upon non-compliance of a water service.	
409-1	Water Service Penalties & Fees	Fees related to water sales, such as late fees, door hanger fees, activation fees, etc.	
410-1	Miscellaneous Income	Other revenues not directly related to water sales, or misc water sales. Includes funds received from collection agency on written-off accounts, refunds and reimbursements. Also includes reinstall fee for previously reverted meters.	
425-1	Rental Income	Annual lease income for billboard located on Carnes Road shop property.	
			Requirements
	General Operating Contingency	Money budgeted to be available to use for unforeseen expenses and emergencies. Appropriation of the money requires a Resolution passed by the Board of Directors.	
	Unappropriated Ending Fund Bal	A conservative estimate of the amount of working capital to be carried over to the next fiscal year.	

WATER GENERAL FUND REQUIREMENTS



WATER GENERAL FUND (FUND 01)

REQUIREMENTS - ADMINISTRATION

HISTORICAL DATA	ADOPTED			PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2021-2022	2022-2023			2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES						
*	139,229	143,000	500-1	Salaries - FT Employees (4.25)	164,000	
	9,500	5,000	501-1	Salaries - PT/Temp Employees	2,500	
	11,019	11,500	503-1	Social Security/Medicare	12,900	
	44	250	504-1	Worker's Comp	250	
	-	200	505-1	Unemployment Expense	200	
	64,731	56,500	506-1	Health Benefits	66,000	
	12,510	18,000	507-1	Retirement Contributions	20,000	
	1,675	1,500	508-1	Board Director Stipend	1,700	
	-	1,500	509-1	OR Paid Family Leave	1,100	
	<u>238,708</u>	<u>237,450</u>	TOTAL PERSONNEL SERVICES		<u>268,650</u>	
MATERIALS & SERVICES						
WATER ADMIN GENERAL						
	355	350	510-1	Accounting/Budget	400	
	10,150	11,000	511-1	Audit	20,000	
	8,735	6,000	512-1	Legal Fees	10,000	
	396	2,500	513-1	Consulting Fees	1,000	
	2,975	-	514-1	Election Costs	-	
	1,531	3,000	515-1	Office Supplies	3,500	
	16,568	15,000	516-1	Communication & IT	15,000	
	2,211	3,000	517-1	Utilities	3,500	
	1,780	4,000	518-1	Repair & Maintenance	5,000	
	45,096	50,000	519-1	Insurance - Property/Casualty	53,000	
	14,561	16,500	520-1	Insurance - Liability/Auto	17,000	
	-	500	521-1	Public Relations	1,500	
	725	4,000	522-1	Travel & Training	4,000	
	3,780	5,000	523-1	Dues & Subscriptions	5,000	
	435	500	524-1	Bank Charges	1,000	
	1,617	2,000	525-1	Miscellaneous	4,000	
	<u>110,915</u>	<u>123,350</u>	TOTAL ADMIN GENERAL		<u>143,900</u>	
UTILITY BILLING MANAGEMENT						
	4,494	3,000	530-1	Utility Management Solution/CWP	3,500	
	17,050	13,000	531-1	Statement Printing/Mailing	13,500	
	1,372	900	532-1	IVR System	1,000	
	12,198	14,000	533-1	Merchant Service Fees	14,000	
	690	1,400	534-1	Postage	1,500	
	28,331	28,800	535-1	Contract Services - Meter Readings	31,000	
	<u>64,135</u>	<u>61,100</u>	TOTAL UTILITY BILLING MANAGEMENT		<u>64,500</u>	
	175,050	184,450	TOTAL MATERIAL & SERVICES		208,400	
CAPITAL OUTLAY						
	11,688	23,000	550-1	Equipment/Vehicle Purchase	15,000	
	-	350,000	551-1	Building Improvement	250,000	
	4,200	-	553-1	Software Upgrade/Conversion	-	
	<u>15,888</u>	<u>373,000</u>	TOTAL CAPITAL OUTLAY		<u>265,000</u>	
	<u>429,646</u>	<u>794,900</u>	TOTAL WATER ADMIN REQUIREMENTS		<u>742,050</u>	

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
500-1	Salaries - FT Employees (4.25)	Administrative staff salaries includes; General Manager, Customer Service/Finance Supervisor, and 2.5 Office Assistants.
501-1	Salaries - PT/Temp Employees	Provides for additional admin office help as needed.
503-1	Social Security/Medicare	Cost reflects GAWSA's portion of Social Security and Medicare Tax, total 7.65% of gross payroll.
504-1	Worker's Comp	Worker's comp insurance, currently provided by SAIF.
505-1	Unemployment Expense	The Authority is self-insured for unemployment claims. The State Employment Department will invoice GAWSA for any approved claims.
506-1	Health Benefits	Provides for medical/dental/vision insurance, as well as ST/LT disability, limited life insurance, and HRA VEBA contributions made by GAWSA.
507-1	Retirement Contributions	The Authority contributes an amount equal to 12% of employees' base salaries to a SEP IRA plan managed through Edward Jones.
508-1	Board Director Stipend	Provides for compensation and reimbursement to Board members for expenses incurred in the performance of official Authority duties.
509-1	OR Paid Family Leave	At a cost of .6% of employees' base salaries, GAWSA will cover the employee portion of the Paid Family Leave tax.
510-1	Accounting/Budget	Provides for publishing of legal notices in the local newspaper and other budget preparation costs.
511-1	Audit	The cost of the annual financial statement audit, prepared by an independent accounting firm. Includes Oregon audit review filing fee.
512-1	Legal Fees	Legal services as needed for; contract review, policies, agreements, etc. GAWSA plans to adopt new governing ordinances which may require significant legal review.
513-1	Consulting Fees	All consulting services other than attorney and accounting services.
515-1	Office Supplies	Administrative office equipment and supplies.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
516-1	Communication & IT	Includes hosted phone service, internet, website maintenance, admin cell phone allowance, computer application subscriptions, and managed IT services.
517-1	Utilities	Electricity and natural gas utilities for the GAWSA admin buildings.
518-1	Repair & Maintenance	Provides for repairs to the office building(s) as needed as well as monthly maintenance costs.
519-1	Insurance - Property/Casualty	Authority insurance coverage through Special Districts Insurance Services.
520-1	Insurance - Liability/Auto	Authority insurance coverage through Special Districts Insurance Services.
521-1	Public Relations	Provides for customer educational materials and delivery of important news and updates to customers. Also may include promotional items.
522-1	Travel & Training	Represents staff and/or Board members' costs of attending annual conferences, including lodging and mileage reimbursement. It also includes the cost of Continuing Professional Education for the General Manager.
523-1	Dues & Subscriptions	Membership dues for SDAO, OGFOA, OSCPA, AICPA, AWWA, and OAWU. Also includes subscriptions to any newspapers and trade publications.
524-1	Bank Charges	Monthly service charges for the Authority's business checking accounts and LGIP accounts.
525-1	Miscellaneous	Covers those items for which there is no other applicable designation of expenditure. This may include costs for luncheons, staff and/or Board meetings, and incidental costs as they arise.
530-1	Utility Management Solution/CWP	Annual maintenance and support fee for utility management software, as well as Customer Web Portal annual fee.
531-1	Statement Printing/ Mailing	Costs of outsourced utility bill statement printing and mailing by Bend Mailing Services (BMS Technologies).
532-1	IVR System	Maintenance and transaction fees for automated phone payment/ customer notification system.
533-1	Merchant Service Fees	Costs of processing customer credit/debit card and eCheck payments.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
534-1	Postage	Provides for postage of mailing correspondence and customer notices other than regular billing statements.
535-1	Contract Services - Meter Readings	Outsourced meter reading services through Metereaders LLC. The contract renewal price is .80 per meter read, up from .75, with a contract expiration of June 2025.
550-1	Equipment/Vehicle Purchase	Provides for office equipment/computer/furniture, and administration vehicle.
551-1	Building Improvement	GAWSA plans to remodel the sanitary administrative office which will serve as the permanent Authority office.
553-1	Software Upgrade	Provides for accounting or utility management software upgrades/conversions.

WATER GENERAL FUND (FUND 01)

REQUIREMENTS - OPERATIONS

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES					
*	371,979	394,000	600-1 Salaries - FT Employees (5.5)	421,000	
	4,984	10,000	602-1 Overtime/Comp	8,000	
	28,721	30,900	603-1 Social Security/Medicare	32,900	
	4,423	7,500	604-1 Worker's Comp	7,500	
	-	2,000	605-1 Unemployment Expense	500	
	165,785	189,000	606-1 Health Benefits	170,000	
	31,573	47,500	607-1 Retirement Contributions	51,500	
	-	4,000	609-1 OR Paid Family Leave	2,600	
	<u>607,465</u>	<u>684,900</u>	TOTAL PERSONNEL SERVICES	<u>694,000</u>	
MATERIALS & SERVICES					
GENERAL OPERATIONS					
	21,543	20,000	610-1 Vehicle & Equipment Operations	20,000	
	8,766	6,500	611-1 Dues, Fees & Subscriptions	6,500	
	8,624	5,000	612-1 Communication & IT	6,500	
	5,653	5,000	613-1 Travel & Training	6,000	
	4,131	3,500	614-1 Safety Equipment	3,500	
	1,269	2,000	615-1 Misc Operations Expense	2,000	
	<u>49,986</u>	<u>42,000</u>	TOTAL GENERAL	<u>44,500</u>	
DISTRIBUTION SYSTEM					
	34,590	35,000	620-1 R & M Field	55,000	
	-	2,500	621-1 R & M Distribution Shop	3,000	
	3,024	5,000	622-1 Tools & Supplies	5,000	
	8,777	10,000	624-1 Utilities	12,000	
	-	2,500	625-1 Engineering	2,500	
	5,910	4,500	626-1 Water Sample Testing	5,000	
	3,899	3,000	627-1 Backflow Testing	7,000	
	(1,981)	5,000	628-1 Inventory Purchases	20,000	
	-	2,000	629-1 Emergency Intertie Maintenance	2,000	
	3,032	3,000	630-1 New Connection Materials	3,000	
	1,060	3,000	631-1 Meter Installations	3,000	
	-	10,000	632-1 Reservoir Maintenance	10,000	
	<u>58,311</u>	<u>85,500</u>	TOTAL DISTRIBUTION SYSTEM	<u>127,500</u>	
WATER TREATMENT					
	29,927	45,000	700-1 R & M Water Plant	50,000	
	1,106	5,000	701-1 Tools & Supplies	5,000	
	95,959	125,000	702-1 Utilities	125,000	
	-	2,500	703-1 Engineering	2,500	
	42,336	80,000	704-1 Chemicals	80,000	
	-	4,500	705-1 Water Sample Testing	5,000	
	8,035	2,000	706-1 MIOX System Maintenance	2,000	
	423,650	-	707-1 Replace Filter Membranes	-	
	19,066	20,000	709-1 Summer Stored Water	20,000	
	<u>620,079</u>	<u>284,000</u>	TOTAL WATER TREATMENT	<u>289,500</u>	
	728,376	411,500	TOTAL MATERIAL & SERVICES	334,000	

WATER GENERAL FUND (FUND 01)
REQUIREMENTS - OPERATIONS

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
		CAPITAL OUTLAY			
303	10,000	633-1 Equipment/Vehicle Purchase	201,000		
-	30,000	634-1 Building Improvement	70,000		
1,759	20,000	635-1 Replace Lines	20,000		
2,062	60,000	TOTAL CAPITAL OUTLAY	291,000		
1,337,903	1,156,400	TOTAL WATER OPERATIONS REQUIREMENTS	1,319,000		

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
600-1	Salaries - FT Employees (5.5)	Water operations staff salaries, includes Operations Superintendent whose salary is allocated 50/50 to water/sanitary.
Various	Personnel employment taxes and benefits	See administrative requirements detail for matching descriptions.
610-1	Vehicle & Equipment Operations	Fuel, maintenance and repair costs of service vehicles and equipment.
611-1	Dues, Fees & Subscriptions	Membership dues for UBOS, OAWU, and AWWA. Also includes: one-calls (pre-dig notifications), various fees, permits, and certifications.
612-1	Communication & IT	Includes mobile phone monthly allowance, on-call tablet data line, phone and internet services at water treatment plant and distribution shop, and any IT services performed as-needed.
613-1	Travel & Training	Costs for seminars, meals and lodging, local and online classes, training required for obtaining and renewing certifications.
614-1	Safety Equipment	provides for purchase of PPE, uniforms, and annual fire extinguisher inspections/maintenance.
615-1	Misc Operations Expense	Covers those expenditures not designated by other line items in the budget.
620-1	R & M Field	Materials and costs associated with the repair, replacement and maintenance of various aspects of GAWSA's water distribution system, including the Highlands Pump Station.
621-1	R & M Distribution Shop	Provides for repair and maintenance of the water distribution facility.
622-1	Tools & Supplies	Tools and supplies needed for operations.
624-1	Utilities	Electricity and natural gas for distribution shop pump stations.
625-1	Engineering	Engineering services for small water distribution system projects.
626-1	Water Sample Testing	Fees paid to Umpqua Research for water sample testing. Fees vary each year depending on required testing intervals.
627-1	Backflow Testing	Costs of backflow tests for customers who are non-compliant, as well as tests for GAWSA-owned backflow devices.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
628-1	Inventory Purchases	To provide for service parts and materials that have been purchased but not used yet.
629-1	Emergency Intertie Maintenance	Regular maintenance such as painting and rock placement as needed at intertie pump sites.
630-1	New Connection Materials	Costs associated with installing new water service connections, such as valves and traffic boxes.
631-1	Meter Installations	Costs to the Authority for the actual meter portion of a water service installation.
632-1	Reservoir Maintenance	Maintenance work at reservoir sites and access roads, an water storage tank cleaning and inspections.
700-1	R & M Water Plant	Includes materials and supplies for repairing/maintaining all equipment, pumps, and operations at the water treatment plant. Also includes quarterly maintenance fee for sewer tie-in at Rising River RV Park.
701-1	Tools & Supplies	Tools and supplies needed for operation of the water treatment plant.
702-1	Utilities	Electricity cost for the water treatment plant.
703-1	Engineering	Engineering services for small projects at the water treatment plant.
704-1	Chemicals	Chemicals and minerals used in treatment and disinfection, such as: Aluminum Chlorohydrate (ACH), salt, phosphoric acid, citric acid and calcium theosulfate. Budgeted funds have increased significantly due to rising costs and delivery surcharges.
705-1	Water Sample Testing	Fees paid to Umpqua Research for water sample testing. Fees vary each year depending on required testing intervals.
706-1	MIOX System Maintenance	Designated for maintenance to the on-site chlorine generation system used in the disinfection process.
707-1	Replace Filter Membranes	All filter membranes were replaced in the 2021-2022 budget year.
709-1	Summer Stored Water	Annual reservation fee to Lookingglass-Olalla Water Control District, plus an allowance for any potential water purchased if necessary. In the 2021-2022 budget year, GAWSA purchased close to 250 acre-ft.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
633-1	Equipment/Vehicle Purchase	Provides for new operating equipment purchases over \$1,000.
634-1	Building Improvement	Cost of improvements to the water distribution facility shop. The 2023-2024 budget includes funds for a new roof, lighting, new roll-up door, and a shower.
635-1	Replace Lines	Smaller water line improvements performed by the service crew.

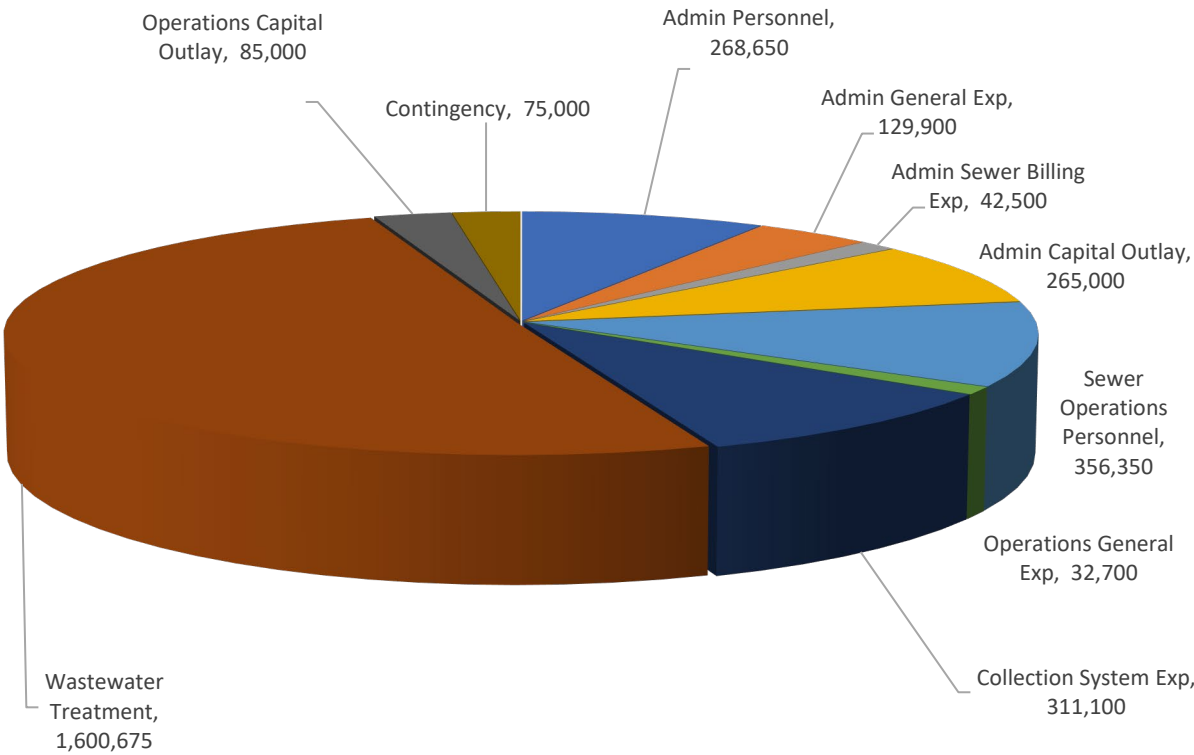
SANITARY GENERAL FUND (FUND 02)

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
RESOURCES					
*	1,068,671	950,000			950,000
					Net Working Capital
REVENUES					
	3,204	4,000	421-2		Interest Income 18,000
	1,107,139	1,100,000	401-2		Sewer Service Charges 1,450,000
	8,550	6,750	403-2		Connection/Inspection Fees 6,750
	240	120	404-2		Plan Review Fees 120
	3,625	2,925	440-2		System Development Charges 2,925
	8,741	3,000	410-2		Miscellaneous Income 3,000
	246,584	385,200	411-2		Reimburse from Winston - WWTP O&M 651,914
	102,110	50,000	413-2		County Leachate Treatment Income 100,000
	4,345	5,000	425-2		Rental Income 5,000
	-	125,000	426-2		Proceeds from Sales of Assets -
			470-2		Transfer from Other Funds 100,000
	<u>1,484,538</u>	<u>1,681,995</u>	TOTAL REVENUES		<u>2,337,709</u>
	<u>2,553,209</u>	<u>2,631,995</u>	TOTAL RESOURCES		<u>3,287,709</u>
REQUIREMENTS					
ADMINISTRATION					
	262,194	237,450			Personnel Services 268,650
	103,395	148,050			Materials & Services 172,400
	9,750	371,500			Capital Outlay 265,000
	<u>375,339</u>	<u>757,000</u>	TOTAL ADMINISTRATION		<u>706,050</u>
SANITARY OPERATIONS					
	340,439	346,300			Personnel Services 356,350
	931,770	1,196,400			Materials & Services 1,944,475
	4,805	80,000			Capital Outlay 85,000
	<u>1,277,014</u>	<u>1,622,700</u>	TOTAL SANITARY OPERATIONS		<u>2,385,825</u>
	1,652,353	2,379,700	TOTAL EXPENDITURES		3,091,875
TRANSFERS TO/FROM OTHER FUNDS & CONTINGENCY					
	-	100,000			General Operating Contingency 75,000
	-	100,000	TOTAL TRANSFERS & CONTINGENCY		75,000
	<u>880,856</u>	<u>152,295</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>120,834</u>
	<u>2,533,209</u>	<u>2,631,995</u>	TOTAL REQUIREMENTS		<u>3,287,709</u>

SANITARY GENERAL FUND

Account Number	Account Name	Description	Resources
421-2	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool and local banks.	
401-2	Sewer Service Charges	Revenues from sewer billings based on 3,275 Equivalent Dwelling Units at \$38 per month.	
403-2	Connection/ Inspection Fees	Fees for new sewer service connections, 15 new connections at \$450 each.	
404-2	Plan Review Fees	Fees for review of developer plans at \$60 each.	
440-2	System Development Charges	Fees to fund the expansion and improvement of the wastewater collection system. 15 connections at \$195.00 each.	
410-2	Miscellaneous Income	Unanticipated resources.	
411-2	Reimburse from Winston - WWTP O&M	The amount anticipated to be received as reimbursement from the City of Winston for its proportionate share of the WWTP operating costs.	
413-2	County Leachate Treatment Income	Revenues received from Douglas County for treating the landfill's leachate at the treatment plant. 50% of the income is credited to the monthly WWTP O&M expense invoice billed to the City of Winston.	
425-2	Rental Income	Income received from rentals and Harmony pastureland lease.	

SANITARY GENERAL FUND REQUIREMENTS



SANITARY GENERAL FUND (FUND 01)

REQUIREMENTS - ADMINISTRATION

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES					
*	173,590	143,000	500-2		164,000
	9,200	5,000	501-2		2,500
	13,797	11,500	503-2		12,900
	61	250	504-2		250
	-	200	505-2		200
	50,294	56,500	506-2		66,000
	13,577	18,000	507-2		20,000
	1,675	1,500	508-2		1,700
	-	1,500	509-2		1,100
	262,194	237,450	TOTAL PERSONNEL SERVICES		268,650
MATERIALS & SERVICES					
GENERAL ADMINISTRATIVE					
	355	350	510-2		400
	12,950	11,000	511-2		20,000
	948	6,000	512-2		10,000
	-	2,500	513-2		1,000
	-	-	514-2		-
	8,633	3,000	515-2		3,500
	19,106	15,000	516-2		15,000
	3,715	3,000	517-2		3,500
	1,138	2,000	518-2		5,000
	12,681	15,000	519-2		15,000
	12,889	14,000	520-2		16,000
	-	500	521-2		1,500
	182	3,000	522-2		4,000
	1,807	4,000	523-2		5,000
	1,547	500	524-2		1,000
	403	2,000	525-2		4,000
	5,883	25,000	526-2		25,000
	82,237	106,850	TOTAL GENERAL ADMINISTRATIVE		129,900
UTILITY BILLING MANAGEMENT					
	6,531	3,000	530-2		3,500
	4,988	13,000	531-2		13,500
	259	900	532-2		1,000
	3,917	14,000	533-2		14,000
	-	1,400	534-2		1,500
	2,965	2,000	536-2		2,000
	2,498	6,000	537-2		6,000
	-	900	538-2		1,000
	21,158	41,200	TOTAL UTILITY BILLING MANAGEMENT		42,500
	103,395	148,050	TOTAL MATERIAL & SERVICES		172,400
CAPITAL OUTLAY					
	-	21,500	550-2		15,000
	-	350,000	551-2		250,000
	9,750	-	553-2		-
	9,750	371,500	TOTAL CAPITAL OUTLAY		265,000
	375,339	757,000	TOTAL SANITARY ADMIN REQUIREMENTS		706,050

SANITARY GENERAL FUND (FUND 01)

REQUIREMENTS - OPERATIONS

HISTORICAL DATA	ADOPTED			PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2021-2022	2022-2023			2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES						
*	213,429	202,000	600-2	Salaries - FT Employees (2.5)	220,000	
	4,984	5,000	602-2	Overtime/Comp	4,000	
	16,074	16,000	603-2	Social Security/Medicare	17,200	
	890	4,000	604-2	Worker's Comp	3,000	
	-	1,000	605-2	Unemployment Expense	250	
	85,314	92,000	606-2	Health Benefits	84,000	
	19,748	24,200	607-2	Retirement Contributions	26,500	
	-	2,100	609-2	OR Paid Family Leave	1,400	
	<u>340,439</u>	<u>346,300</u>	TOTAL PERSONNEL SERVICES		<u>356,350</u>	
MATERIALS & SERVICES						
GENERAL OPERATIONS						
	8,771	20,000	610-2	Vehicle & Equipment Operations	20,000	
	1,200	4,000	611-2	Dues, Fees & Subscriptions	4,000	
	1,300	1,200	612-2	Communication & IT	1,200	
	100	2,500	613-2	Travel & Training	3,000	
	221	1,000	614-2	Safety Equipment	3,500	
	-	500	615-2	Misc Operations Expense	1,000	
	<u>11,592</u>	<u>29,200</u>	TOTAL GENERAL OPERATIONS		<u>32,700</u>	
COLLECTION SYSTEM						
	-	-	621-2	R & M Sanitary Shop	30,000	
	1,679	50,000	641-2	R & M Lines and Manholes	50,000	
	1,517	2,500	642-2	Tools & Supplies	5,000	
	-	6,000	643-2	Equipment Rental	6,000	
	-	600	644-2	DEQ Plan Review	600	
	-	5,000	645-2	Engineering	5,000	
	24,920	40,000	647-2	O & M G4 Pumpstation	205,000	
	7,788	7,000	648-2	O & M Pumpstations	7,000	
	1,370	2,500	649-2	O & M Step Systems	2,500	
	<u>37,274</u>	<u>113,600</u>	TOTAL COLLECTION SYSTEM		<u>311,100</u>	
WASTEWATER TREATMENT						
	882,904	1,053,600	650-2	O & M Regional WWTP	1,600,675	
	<u>882,904</u>	<u>1,053,600</u>	TOTAL WASTEWATER TREATMENT		<u>1,600,675</u>	
	931,770	1,196,400	TOTAL MATERIAL & SERVICES		1,944,475	
CAPITAL OUTLAY						
	4,805	5,000	656-2	Equipment/Vehicle Purchase	10,000	
	-	20,000	651-2	G4 Pumpstation Upgrades	20,000	
	-	10,000	654-2	Collection System Improvements	10,000	
	-	45,000	655-2	Lines/Manhole Replacement	45,000	
	<u>4,805</u>	<u>80,000</u>	TOTAL CAPITAL OUTLAY		<u>85,000</u>	
	<u>1,277,014</u>	<u>1,622,700</u>	TOTAL SANITARY OPERATIONS REQUIREMENTS		<u>2,385,825</u>	

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Sanitary Operations		
600-2	Salaries - FT Employees (2.5)	Sanitary operations staff salaries, includes Operations Superintendent whose salary is allocated 50/50 to water/sanitary.
Various	Personnel Employment Taxes and Benefits	See water administrative requirements detail for matching descriptions.
610-2	Vehicle & Equipment Operations	Fuel, maintenance and repair costs of service vehicles and equipment.
611-2	Dues, Fees & Subscriptions	Membership dues for wastewater associations. Also includes AutoCAD, ArcGIS and Nearmap subscriptions.
612-2	Communication & IT	Includes mobile phone monthly allowance and any IT services performed as-needed.
613-2	Travel & Training	Costs for seminars, meals and lodging, local and online classes, training required for obtaining and renewing certifications.
614-2	Safety Equipment	Provides for purchase of PPE, uniforms, and any other needed safety items.
615-2	Misc Operations Expense	Covers those expenditures not designated by other line items in the budget.
641-2	R & M Lines and Manholes	Mainline repairs, jet cleaning mainlines, seal and/or repair of manholes, TV of lines, smoke testing, and any other repairs as needed.
642-2	Tools & Supplies	Tools and supplies needed for operations.
643-2	Equipment Rental	Equipment and rental needed for maintenance. Allows for CAT rental to level Holgate ranch for land application of biosolids.
644-2	DEQ Plan Review	DEQ requires a fee for every line extension plan submitted to them for review. Allows for two subdivision projects in 2022-2023.
645-2	Engineering	Engineering services for the collection system. This allows for the design of a pond at G4 pumpstation.
647-2	O & M G4 Pumpstation	Electricity, phone for alarm system, maintenance to building, pumps, valves, generator, and electrical controls.
648-2	O & M Pumpstations	Electricity, alarm system, and maintenance at the Oak Creek and Briarwood pump stations.
649-2	O & M Step Systems	Provides for the cost of maintenance to the STEP systems.

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Sanitary Operations		
650-2	O & M Regional WWTP	Provides funds to pay for the plant expenses. GAWSA is responsible for paying the operations, maintenance, and capital outlay expenditures for the wastewater treatment plant. The City of Winston reimburses GAWSA for their proportionate share of those costs. The City of Winston is responsible for the plant personnel and GAWSA reimburses the City of Winston for 50% of those costs. (See supplemental Information).
656-2	Equipment/ Vehicle Purchase	Provides for new operating equipment purchases. Includes \$5,000 HDPE Welder, CCTV Push Camera and underground locator.
651-2	G4 Pumpstation Upgrades	Provides for upgrades to the G4 Pump Station including the potential for remote pump access and surveillance cameras.
654-2	Collection System Improvements	Provides for capital improvement projects listed in the Master Plan. The General Fund component of these costs is 50%. The remaining 50% is reflected in the Collection System Improvement Fund.
655-2	Lines/Manhole Replacement	Lines and/or Manhole replacement costs designated as capital expenditure not listed in the Master Plan. Provides for purchase of HDPE manhole parts for H2S vulnerable manholes.

WATER DEBT SERVICE FUND (FUND 03)

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
RESOURCES					
*	590,778	595,000			
			608,000		
REVENUES					
	2,673	4,000	20,000		
	400,000	400,000	400,000		
	402,673	404,000	420,000		
			1,028,000		
REQUIREMENTS					
WTP REFUNDING LOAN					
	305,000	315,000	320,000		
	48,260	44,402	40,417		
	44,509	40,417	36,369		
	397,769	399,819	396,786		
	595,682	599,181	631,214		
	993,451	999,000	1,028,000		

WATER DEBT SERVICE FUND

Account Number	Account Name	Description
Resources		
422-3	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool.
	Transferred From Other Funds	Portion of water service charges designated to pay water debt service.
Requirements		
	Loan Principal and Interest Accounts	Annual principal payments and semi-annual interest payments on refunding loan for water treatment plant upgrade.

SANITARY DEBT SERVICE FUND (FUND 04)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>		<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>		<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
RESOURCES						
*	753,175	1,000,000	Net Working Capital	1,200,000		
REVENUES						
	4,860	5,000	422-4 Interest Income	35,000		
	33,024	15,480	441-4 SDC Reimburement per EDU	15,480		
	390,066	393,000	401-4 Sewer Service Charge - Debt Service	-		
	<u>427,950</u>	<u>413,480</u>	TOTAL REVENUES	<u>50,480</u>		
	<u>1,181,125</u>	<u>1,413,480</u>	TOTAL RESOURCES	<u>1,250,480</u>		
REQUIREMENTS						
WWTP PHASE 2 LOAN						
	46,269	47,531	Principal Due 11/1/23	48,828		
	18,507	17,244	Interest Due 11/1/23	15,947		
	6,829	6,363	Loan Fees Due 11/1/23	5,885		
	46,896	48,175	Principal Due 5/1/24	49,490		
	17,880	16,600	Interest Due 5/1/24	15,286		
	<u>136,381</u>	<u>135,913</u>	TOTAL LOAN PAYMENTS	<u>135,436</u>		
	<u>1,044,744</u>	<u>1,277,567</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,115,044</u>		
	<u>1,181,125</u>	<u>1,413,480</u>	TOTAL SANITARY DEBT SERVICE REQUIREMENTS	<u>1,250,480</u>		

SANITARY DEBT SERVICE FUND

Account Number	Account Name	Description	Resources
422-4	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool.	
441-4	SDC Reimburse per EDU	Based on 15 new connections at \$1,032 each (the "Reimbursement fee - Treatment Plant" portion of the \$2,498 System Development Charge).	
401-4	Sewer Service Charge - Debt Svc	Based on 3,275 Equivalent Dwelling Units at \$10 per month (the Debt Service portion of the \$38 monthly charge). Since the loan is fully funded, the \$10 portion of the monthly charge is not currently budgeted for debt service.	

Requirements

Loan Principal, Loan Fee, Interest Accounts	Repayment of the DEQ CWSRF loan for the 2012 Phase 2 WWTP Plant Upgrade.
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WATER CAPITAL PROJECTS FUND (FUND 05)

HISTORICAL DATA	ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
RESOURCES					
*	1,542,645	1,850,000			
			Net Working Capital	1,900,000	
REVENUES					
	8,506	11,000	422-5	Interest Income	50,000
	240,000	-		Transferred from Other Funds	-
	94,941	67,815	442-5	SDC Water Meter Sales	67,815
	-	-	460-5	Grant/Loan Proceeds	-
	343,447	78,815	TOTAL REVENUES		117,815
	1,886,092	1,928,815	TOTAL RESOURCES		2,017,815
REQUIREMENTS					
WATER CAPITAL PROJECTS					
	29,925	200,000	636-5	Line Extensions	200,000
	-	40,000	637-5	Intertie Construction	40,000
	-	-	670-5	Update Master Plan	80,000
	-	20,000	711-5	Plant Improvements	50,000
	-	50,000	712-5	WTP Upgrades	-
	-	-	713-5	Reservoir Construction/Improv	-
	29,925	310,000	TOTAL CAPITAL PROJECTS		370,000
	1,856,167	1,618,815	UNAPPROPRIATED ENDING FUND BALANCE		1,647,815
	1,886,092	1,928,815	TOTAL WATER CAPITAL PROJECTS REQUIREMENTS		2,017,815

WATER CAPITAL PROJECTS FUND

Account Number	Account Name	Description
Resources		
422-5	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool.
	Transferred From Other Funds	Transfers from Water General Fund for planned capital improvement projects. As there are no major projects planned, no transfers are planned in order to replenish the Water General Fund operating reserve.
442-5	SDC Water Meter Sales	System Development Charges from new water connections. 15 new connections at \$4,521. These funds may only be used for system expansion.
Requirements		
636-5	Water Line Extensions	Expenditures budgeted for the replacement, or relocation of aging water distribution lines when necessary. No specific projects have been noted.
637-5	Intertie Construction	Provides for completion of intertie with Umpqua Basin Water Assoc.
711-5	Plant Improvements	Continued programming and telecommunications work between water treatment plant and reservoirs.
712-5	WTP Upgrades	Provides for expansion and addition of water treatment processes.
713-5	Reservoir Construction	Previously planned construction of a new reservoir in Shady has been postponed.

SANITARY CAPITAL PROJECTS FUND (FUND 06)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>UNAUDITED</u>		<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>		<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
RESOURCES						
*	140,972	141,650	Net Working Capital	145,000		
REVENUES						
	800	1,000	422-6 Interest Income	5,000		
	800	1,000	TOTAL REVENUES	5,000		
	141,772	142,650	TOTAL RESOURCES	150,000		
REQUIREMENTS						
SANITARY CAPITAL PROJECTS						
	-	142,650	910-6 Reserved for Future Requirement			
			911-6 Transfer to General Fund	100,000		
	-	-	670-6 Update Master Plan	40,000		
	-	142,650	TOTAL CAPITAL PROJECTS	140,000		
	141,772	-	UNAPPROPRIATED ENDING FUND BALANCE	10,000		
	141,772	142,650	TOTAL SANITARY CAPITAL PROJECTS REQ	150,000		

SANITARY CAPITAL PROJECTS FUND

Account Number	Account Name	Description
Resources		
422-6	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool.

Requirements

Reserved for Future Requirement	No current planned expenditure of funds. Includes a budgeted transfer of \$100,000 for capital outlay.
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SANITARY COLLECTION SYSTEM IMPROVEMENT FUND (FUND 08)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>UNAUDITED</u>		<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>		<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
RESOURCES						
*	659,257	700,000	Net Working Capital	740,000		
REVENUES						
	3,863	4,500	422-8 Interest Income	25,000		
	5,829	3,015	441-8 SDC Collection System Reimbursement	3,015		
	31,030	16,050	401-8 SDC Collection System Improvement	16,050		
	<u>40,722</u>	<u>23,565</u>	TOTAL REVENUES	<u>44,065</u>		
	<u>699,979</u>	<u>723,565</u>	TOTAL RESOURCES	<u>784,065</u>		
REQUIREMENTS						
	-	250,000	COLLECTION SYSTEM IMPROVEMENT			
		250,000	Collection System Improvements	250,000		
			TOTAL COLLECTION SYSTEM IMPROVEMENTS	250,000		
	<u>699,979</u>	<u>473,565</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>534,065</u>		
	<u>699,979</u>	<u>723,565</u>	TOTAL SANITARY CSI REQUIREMENTS	<u>784,065</u>		

SANITARY COLLECTION SYSTEM IMPROVEMENT FUND

Account Number	Account Name	Description
Resources		
422-8	Interest Income	Interest earned on funds invested in the Oregon Local Government Investment Pool.
441-8	SDC Collection System Reimburse	15 new connections at \$201 each (the "Reimbursement Fee - Lines" portion of the \$2,498 SDC).
401-8	SDC Collection System Improvements	15 new connections at \$1,070 each (the "Improvement Fee - Lines" portion of the \$2,498 SDC).
Requirements		
	Collection System Improvements	Provides for Capital Improvement projects listed in the Master Plan. The Collection System Improvement Fund component is 50% of those costs. The remaining 50% is reflected in the Sanitary General Fund - Capital Outlay.