

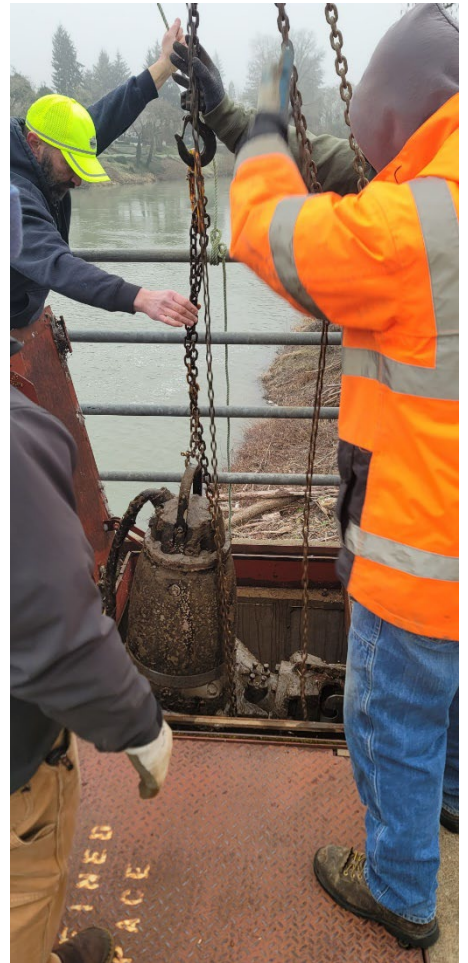


GREEN AREA WATER & SANITARY AUTHORITY



PROPOSED BUDGET Budget Year 2025–2026





Budget Committee

Tracey Parker	Director Position 1 – Board Chair
Steve Lusch	Director Position 2 – Board Secretary/Vice Chair
Carolyn White	Director Position 3
Tom Fullbright	Director Position 4
Brenda Kingry	Director Position 5
Charles Borden	Committee Position 1
Andrew Albee	Committee Position 2
Carole Hogge	Committee Position 3
Maranda Wilsey	Committee Position 4
Shirley McSperitt	Committee Position 5

Staff

David Campos	General Manager
Stacey Werner	Customer Service/Finance Supervisor
Tasha Gill	Office Assistant II
Beth Dewsnup	Office Assistant I
Alan Paulson	Operations Superintendent
Jeremy Wolford	Chief Water Treatment Plant Operator
Shannon Miller	Collection System Supervisor
Matt Chasteen	Collection System Operator III
Dan Radford	Distribution System Supervisor
Josh Manson	Distribution System Operator III
Will Hope	Distribution System Operator II
Trev Carlson	Distribution System Operator II



BUDGET MESSAGE, 2025-2026 FISCAL YEAR

I am pleased to present the 2025-2026 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 comingled 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 2025-2026 Highlights

These past years have been a time of transition and transformation for GAWSA as a new authority. We have worked through growing pains, achieved unified operations, and continue to realize new efficiencies in processes. Now that the dust has settled, we begin work to pave a clear path forward. This budget reflects execution of projects and making investments to focus on long-term goals for the Authority.

Key Budget Highlights:

- **Emergency Preparedness:** Budgeting for improvements that will ensure GAWSA continues to provide vital services during power outages or natural disasters.
- **Infrastructure Investment:** Creating a plan to identify critical infrastructure needs and related costs.
- **Rate Planning:** Conducting a comprehensive rate planning process to establish stable rate structures that ensure long-term sustainability for our systems and services.
- **Customer-Centered Improvements:** New billing system features and processes will be rolled out to enhance customer service and increase office efficiency.
- **Equipment Purchases:** Replacement or addition of key operations equipment to increase efficiency and minimize downtime.

In the 2025-2026 Budget Year, we recommend a 15% increase in water and sewer utility rates to address inflation in recent years.

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 two Office Assistants (3.75 FTE at 50%). Should there be a need for additional help in the office, we will utilize a temporary/part-time assistant.

Administrative materials and services are further broken down into two categories: General Administrative and Utility Billing Management. General administrative expenditure includes the

general business costs of GAWSA. Utility Billing Management expenditures are the costs directly related to billing for services.

The budgeted admin office remodel (carried over, cost revised) is \$300,000 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.

We will invest in upgraded features in our utility management system:

- Bank Check Elimination will 1) reduce the transit time for customer payments sent through banking billpay services, and 2) eliminate unnecessary check storage and reduce remote deposit scanning.
- Utilization of Robocall service to replace delivered doorhangers for delinquent accounts.
- Set up a custom report to capture location parcel numbers and property "R" numbers.
- Additional user licenses for operations staff to view location/customer information.

Contracted services for water meter readings will increase significantly in the next biennium, with a fee increase of over 30%. Fees are based on each meter read, with approximately 3,185 meters in service.

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.

Increases in Engineering fees are budgeted for preparation of a Capital Improvement plan and other water distribution projects work.

Budgeted equipment purchases include: an additional MIOX cell for chlorine generation at the water treatment plant, a dump truck, and water valve turning machines.

Planned waterline replacement work on Grant Smith Road and Corona Loop Rd are budgeted in 2025-2026.

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 2025-2026.

In the 2024-2025 year, GAWSA and Douglas County re-established a prior agreement where GAWSA would receive and convey landfill leachate from Douglas County Solid Waste, at a fee of \$0.0065 per gallon. Revenues from leachate conveyance are included in the 2025-2026 Budget.

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 Office Assistants (3.75 FTE at 50%).

Administrative materials and services are further broken down into two categories: General Administrative and Utility Billing Management. General administrative expenditures are 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.

Replacement of a 2000 Chevrolet service pickup is budgeted in 2025-2026.

Continued improvements to G4 pump station are budgeted, including the replacement of a magnetic flow meter.

Installation of electrical utility is budgeted for the two small sewer pump stations. A transfer switch and system alarm will be installed at the Briarwood pump station. This improvement would allow for emergency notifications and connection of a mobile backup generator in case of a power failure.

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%. The outstanding loan balance is \$2,545,000.

SANITARY DEBT SERVICE FUND (04)

The outstanding loan balance (50% GAWSA portion) is \$977,590. 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. We plan to invest in a backup generator for the water treatment plant in 2025-2026.

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.

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

Our focus going forward is on refinement as an organization. We are building a stronger, more resilient Authority that is responsive to the needs of our customers and accountable to the community we serve. This Budget is a statement of our readiness to move forward, fine-tune our operations, develop a smarter, more sustainable Authority.

I would like to thank Management staff for their contributions in developing the budget and the admin staff for their assistance with compiling the budget document.

Respectfully Submitted,

David Campos
General Manager

GREEN AREA WATER & SANITARY AUTHORITY
 Budget Summary By Fund 2025-2026

Fund	Total Resources	Expenditures	Reserved for Future Req.	Transfers to Other Funds	Contingencies	Unappropriated Ending Fund Balance	Total Requirements
Water General Fund	2,966,487	2,301,450	100,000	400,000	75,000	90,037	2,966,487
Sanitary General Fund	3,660,575	3,204,310		-	75,000	248,476	3,660,575
Water Debt Service	1,070,000	405,152		-	-	664,848	1,070,000
Sanitary Debt Service	1,185,320	134,439		-	-	1,050,881	1,185,320
Water Capital Projects	2,165,210	805,000		-	-	1,360,210	2,165,210
Sanitary Capital Projects	200,000	85,000		-	-	115,000	200,000
Collections System Improvement	347,010	50,000		-	-	297,010	347,010
	<u>11,594,602</u>	6,985,351	100,000	400,000	150,000	3,826,462	<u>11,594,602</u>

CONSOLIDATED GENERAL FUNDS COMPARISON

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

	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
RESOURCES			
Net Working Capital	1,672,260	1,650,000	1,600,000
REVENUES			
Interest Income	34,642	23,000	23,000
Utility Service Charges - Water/Sewer	3,546,097	3,575,000	3,865,000
New Connection Fees/Inspection Fees	11,850	9,500	9,500
Standby Charges - Water	17,814	17,000	17,000
Special System Dev Charges - Water	-	100,000	100,000
System Dev Charges - Sewer	7,605	1,950	1,950
Backflow Test Receipts - Water	7,875	4,000	6,000
Reimbursement from Winston - WWTP O&M - Sewer	97,950	661,500	712,005
County Leachate Treatment Income	218,536	100,000	200,000
County Leachate Conveyance Income	-	-	50,000
Water Service Penalties & Fees	46,808	15,000	15,000
Miscellaneous Income/Plan Review	19,249	18,120	13,120
Rental Income	8,692	8,172	8,487
Proceeds from Sales of Assets	-	10,000	6,000
TOTAL REVENUES	4,017,118	4,543,242	5,027,062
TOTAL RESOURCES	5,689,378	6,193,242	6,627,062
REQUIREMENTS			
ADMINISTRATION			
Personnel Services	453,705	529,500	539,700
Materials & Services	264,958	422,450	483,200
Capital Outlay	43,568	430,000	340,000
TOTAL ADMINISTRATION	762,231	1,381,950	1,362,900
COMBINED OPERATIONS			
Personnel Services	1,022,360	1,107,020	1,161,650
Materials & Services	1,507,892	2,469,474	2,616,210
Capital Outlay	206,935	195,000	365,000
TOTAL WATER OPERATIONS	2,737,187	3,771,494	4,142,860
TOTAL EXPENDITURES	3,499,418	5,153,444	5,505,760
TRANSFERS TO OTHER FUNDS & CONTINGENCY			
Transfers to Other Funds	400,000	500,000	400,000
Reserve for Repayment (Special SDC)	-	100,000	100,000
General Operating Contingency	-	150,000	150,000
TOTAL TRANSFERS & CONTINGENCY	400,000	750,000	650,000
UNAPPROPRIATED ENDING FUND BALANCE	1,789,960	289,798	471,302
TOTAL REQUIREMENTS	5,689,378	6,193,242	6,627,062

WATER GENERAL FUND (Fund 01)

Water Administration & Operations

- Personnel
- Materials & Services
- Capital Outlay

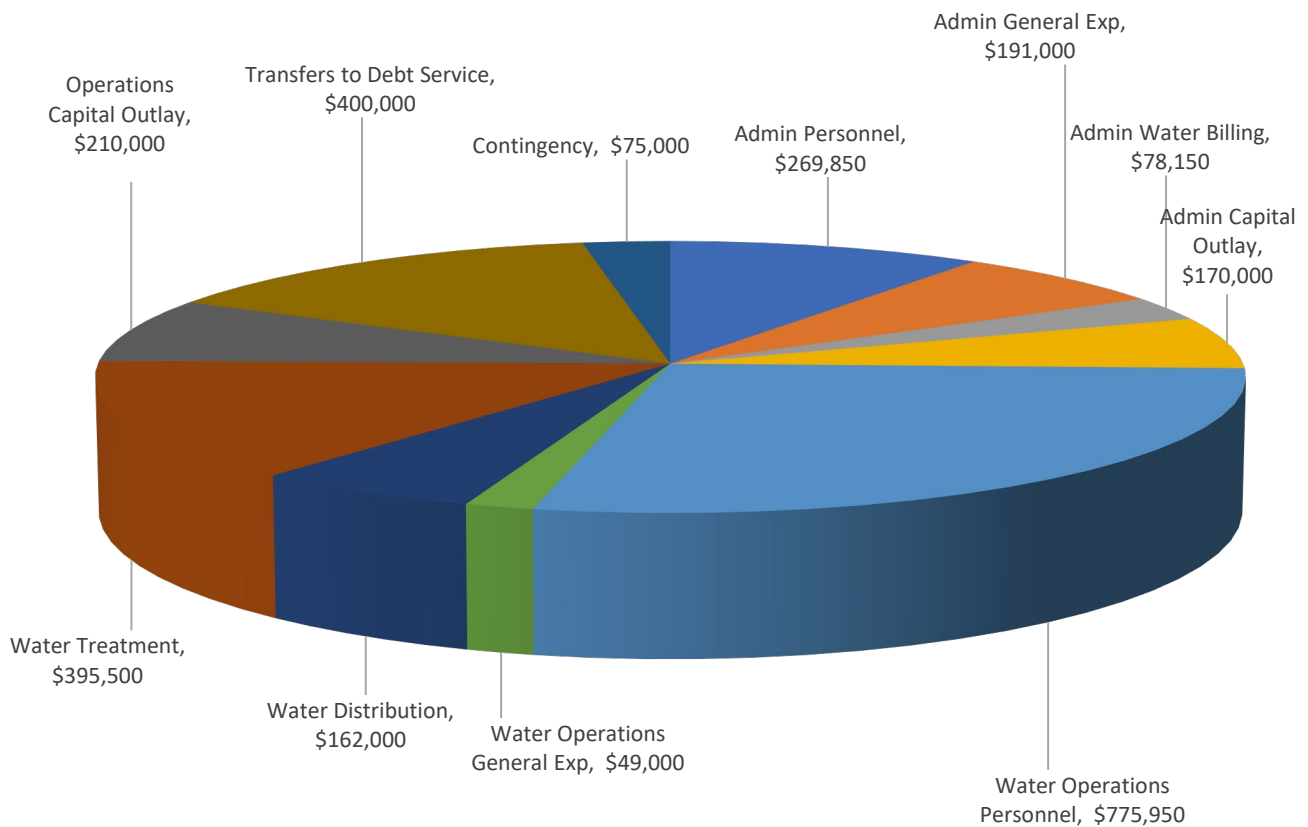
WATER GENERAL FUND (FUND 01)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
RESOURCES						
443,334	777,741	550,000	Net Working Capital	600,000		
REVENUES						
3,330	5,721	5,000	421-1 Interest Income	5,000		
2,050,122	2,014,402	2,050,000	401-1 Water Service Charges	2,200,000		
5,500	6,000	5,000	403-1 New Connection Fees	5,000		
17,790	17,814	17,000	405-1 Standby Charges	17,000		
-	-	50,000	406-1 Special System Dev Charges - Lines	50,000		
-	-	50,000	407-1 Special System Dev Charges - Tank	50,000		
11,943	7,875	4,000	408-1 Backflow Test Receipts	6,000		
22,868	46,808	15,000	409-1 Water Service Penalties & Fees	15,000		
17,452	15,153	15,000	410-1 Miscellaneous Income	10,000		
3,487	3,487	3,172	425-1 Rental Income	3,487		
-	-	10,000	426-1 Proceeds from Sales of Assets	5,000		
2,132,492	2,117,260	2,224,172	TOTAL REVENUES	2,366,487		
2,575,826	2,895,001	2,774,172	TOTAL RESOURCES	2,966,487		
REQUIREMENTS						
ADMINISTRATION						
219,070	228,499	264,750	Personnel Services	269,850		
144,900	165,938	232,350	Materials & Services	269,150		
26,428	25,147	265,000	Capital Outlay	170,000		
390,398	419,584	762,100	TOTAL ADMINISTRATION	709,000		
WATER OPERATIONS						
636,915	677,406	735,350	Personnel Services	775,950		
366,401	482,888	536,000	Materials & Services	606,500		
4,371	179,211	110,000	Capital Outlay	210,000		
1,007,687	1,339,505	1,381,350	TOTAL WATER OPERATIONS	1,592,450		
1,398,085	1,759,089	2,143,450	TOTAL EXPENDITURES	2,301,450		
TRANSFERS TO OTHER FUNDS & CONTINGENCY						
400,000	400,000	400,000	Transfer to Fund 03	400,000		
-	-	-	Transfer to Fund 07	-		
-	-	50,000	Reserve for Repayment (Lines)	50,000		
-	-	50,000	Intergovernmental Agmt. Payment (Tank)	50,000		
-	-	75,000	General Operating Contingency	75,000		
400,000	400,000	575,000	TOTAL TRANSFERS & CONTINGENCY	575,000		
777,741	735,912	55,722	UNAPPROPRIATED ENDING FUND BALANCE	90,037		
2,575,826	2,895,001	2,774,172	TOTAL REQUIREMENTS	2,966,487		

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 3,185 service connections. We recommend a 15% increase in water service rates in 25-26	
403-1	New Connection Fees	Installation fees for new water service connections, at \$500 per residential customer. Budgeted 10 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.	
426-1	Proceeds from Sales of Assets	Funds from sales of equipment or other GAWSA owned property sold as surplus.	
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	UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025			2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES							
136,492	144,584	157,000	500-1	Salaries - FT Employees (4.0)	162,000		
1,783	-	6,000	501-1	Salaries - PT/Temp Employees	3,000		
10,513	11,002	12,500	503-1	Social Security/Medicare	12,600		
143	149	250	504-1	Worker's Comp	250		
-	-	200	505-1	Unemployment Expense	200		
52,195	53,775	66,000	506-1	Health Benefits	69,000		
16,276	16,851	20,000	507-1	Retirement Contributions	20,000		
1,250	1,275	1,700	508-1	Board Director Stipend	1,700		
418	863	1,100	509-1	OR Paid Family Leave	1,100		
<u>219,070</u>	<u>228,499</u>	<u>264,750</u>	TOTAL PERSONNEL SERVICES		<u>269,850</u>		
MATERIALS & SERVICES							
WATER ADMIN GENERAL							
-	544	400	510-1	Accounting/Budget	800		
-	-	23,000	511-1	Audit	30,000		
7,445	3,028	10,000	512-1	Legal Fees	10,000		
-	-	3,000	513-1	Consulting Fees	18,500		
-	668	1,500	514-1	Election Costs	-		
2,254	2,816	3,500	515-1	Office Supplies	4,500		
10,393	15,796	16,000	516-1	Communication & IT	17,500		
2,593	2,685	3,500	517-1	Utilities	4,200		
1,872	1,190	4,000	518-1	Repair & Maintenance	5,000		
47,521	51,288	63,000	519-1	Insurance - Property/Casualty	66,000		
14,687	17,240	20,500	520-1	Insurance - Liability/Auto	17,000		
1,249	-	1,500	521-1	Public Relations	1,500		
849	1,344	4,000	522-1	Travel & Training	4,000		
2,528	4,331	6,500	523-1	Dues & Subscriptions	6,500		
-	899	1,500	524-1	Bank Charges	1,500		
1,025	3,108	4,000	525-1	Miscellaneous	4,000		
<u>92,416</u>	<u>104,937</u>	<u>165,900</u>	TOTAL ADMIN GENERAL		<u>191,000</u>		
UTILITY BILLING MANAGEMENT							
2,310	2,747	3,700	530-1	Utility Management Solution/CWP	5,300		
10,328	13,752	14,500	531-1	Statement Printing/Mailing	15,000		
440	777	1,250	532-1	IVR System	1,600		
12,433	12,362	14,000	533-1	Merchant Service Fees	14,000		
883	1,333	1,750	534-1	Postage	1,750		
26,090	30,030	31,250	535-1	Contract Services - Meter Readings	40,500		
<u>52,484</u>	<u>61,001</u>	<u>66,450</u>	TOTAL UTILITY BILLING MANAGEMENT		<u>78,150</u>		
<u>144,900</u>	<u>165,938</u>	<u>232,350</u>	TOTAL MATERIAL & SERVICES		<u>269,150</u>		
CAPITAL OUTLAY							
20,124	1,635	15,000	550-1	Equipment/Vehicle Purchase	20,000		
6,304	23,512	250,000	551-1	Building Improvement	150,000		
<u>26,428</u>	<u>25,147</u>	<u>265,000</u>	TOTAL CAPITAL OUTLAY		<u>170,000</u>		
<u><u>390,398</u></u>	<u><u>419,584</u></u>	<u><u>762,100</u></u>	TOTAL WATER ADMIN REQUIREMENTS		<u><u>709,000</u></u>		

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
500-1	Salaries - FT Employees (3.75)	Administrative staff salaries includes; General Manager, Customer Service/Finance Supervisor, and two 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 1% of employees' base salaries, GAWSA will cover both the employee and employer 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 and update its master plans which may require significant legal review.
513-1	Consulting Fees	All consulting services other than attorney and accounting services. Rate study consulting by WaterWorth (3-year agreement)

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
514-1	Election Costs	Fees to Douglas County Clerk for elections of Board Officers.
515-1	Office Supplies	Administrative office equipment and supplies.
516-1	Communication & IT	Includes hosted phone service, internet, website maintenance, admin cell phone allowance, computer application subscriptions, and managed IT services. 25-26 Budget includes upgrade to GAWSA website.
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. 25-26 Budget includes addition of Bank Check Elimination module, additional user licenses, and custom report work.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
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. Fees will increase with use of robocall system for delinquent accounts.
533-1	Merchant Service Fees	Costs of processing customer credit/debit card and eCheck payments.
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 \$1.05 per meter read, an increase of \$0.25 per meter.
550-1	Equipment/Vehicle Purchase	Provides for office equipment/computer hardware as needed. 25-26 Budget includes new office desks and server.
551-1	Building Improvement	GAWSA plans to remodel the sanitary administrative office which will serve as the permanent Authority office (carry over)

WATER GENERAL FUND (FUND 01)

REQUIREMENTS - OPERATIONS

HISTORICAL DATA		ADOPTED			PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2021-2022	2023-2024	2024-2025			2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES							
394,387	423,303	448,000	600-1	Salaries - FT Employees (5.5)	476,000		
2,989	2,315	8,000	602-1	Overtime/Comp	8,000		
30,241	32,511	34,900	603-1	Social Security/Medicare	36,500		
6,437	5,856	7,500	604-1	Worker's Comp	7,000		
-	-	500	605-1	Unemployment Expense	500		
155,013	160,434	180,000	606-1	Health Benefits	188,500		
46,667	50,437	53,700	607-1	Retirement Contributions	56,500		
1,181	2,550	2,750	609-1	OR Paid Family Leave	2,950		
<u>636,915</u>	<u>677,406</u>	<u>735,350</u>	TOTAL PERSONNEL SERVICES		<u>775,950</u>		
MATERIALS & SERVICES							
GENERAL OPERATIONS							
12,759	11,319	20,000	610-1	Vehicle & Equipment Operations	20,000		
3,620	8,783	7,000	611-1	Dues, Fees & Subscriptions	8,000		
6,276	7,104	7,000	612-1	Communication & IT	7,500		
5,775	4,052	6,000	613-1	Travel & Training	8,000		
84	3,030	3,500	614-1	Safety Equipment	3,500		
1,271	1,557	2,000	615-1	Misc Operations Expense	2,000		
<u>29,785</u>	<u>35,845</u>	<u>45,500</u>	TOTAL MATERIALS & SERVICES		<u>49,000</u>		
DISTRIBUTION SYSTEM							
54,228	56,221	65,000	620-1	R & M Field	65,000		
375	1,251	3,000	621-1	R & M Distribution Shop	3,000		
3,747	5,565	6,000	622-1	Tools & Supplies	6,000		
11,387	11,094	15,000	624-1	Utilities	15,000		
255	-	2,500	625-1	Engineering	35,000		
7,843	5,580	7,000	626-1	Water Sample Testing	7,000		
7,276	5,237	6,000	627-1	Backflow Testing	6,000		
4,458	12,616	25,000	628-1	Inventory Purchases	10,000		
-	3,506	2,000	629-1	Emergency Intertie Maintenance	2,000		
2,901	6,888	3,000	630-1	New Connection Materials	5,000		
2,321	3,302	3,500	631-1	Meter Installations	5,000		
-	7,621	3,000	632-1	Reservoir Maintenance	3,000		
<u>94,791</u>	<u>118,881</u>	<u>141,000</u>	TOTAL DISTRIBUTION SYSTEM		<u>162,000</u>		
WATER TREATMENT							
39,292	58,941	65,000	700-1	R & M Water Plant	70,000		
1,523	1,300	2,000	701-1	Tools & Supplies	3,000		
100,027	131,024	150,000	702-1	Utilities	180,000		
-	-	2,500	703-1	Engineering	2,500		
97,899	117,545	100,000	704-1	Chemicals	100,000		
-	-	5,000	705-1	Water Sample Testing	5,000		
909	926	5,000	706-1	MIOX System Maintenance	15,000		
-	-	-	707-1	Replace Filter Membranes	-		
2,175	18,426	20,000	709-1	Summer Stored Water	20,000		
<u>241,825</u>	<u>328,162</u>	<u>349,500</u>	TOTAL WATER TREATMENT		<u>395,500</u>		
366,401	482,888	536,000	TOTAL MATERIAL & SERVICES		606,500		

WATER GENERAL FUND (FUND 01)
REQUIREMENTS - OPERATIONS

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
			CAPITAL OUTLAY			
4,371	179,211	10,000	633-1 Equipment/Vehicle Purchase	60,000		
-	-	80,000	634-1 Building Improvement	50,000		
-	-	20,000	635-1 Replace Lines	100,000		
4,371	179,211	110,000	TOTAL CAPITAL OUTLAY	210,000		
1,007,687	1,339,505	1,381,350	TOTAL WATER OPERATIONS REQUIREMENTS	1,592,450		

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, 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. Includes engineering for Capital Improvement Plan.
626-1	Water Sample Testing	Fees paid to Umpqua Research for water sample testing. Fees vary each year depending on required testing intervals.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
627-1	Backflow Testing	Costs of backflow tests for customers who are non-compliant, as well as tests for GAWSA-owned backflow devices.
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, and water storage tanks cleaning/inspecting every 3 years (done in 2023-2024)
700-1	R & M Water Plant	Includes materials and supplies for repairing/maintaining all equipment, pumps, and operations at the water treatment plant.
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. Additional cell for chlorine generation.
707-1	Replace Filter Membranes	All filter membranes were replaced in the 2021-2022 budget year.

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
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 2023-2024 budget year, GAWSA purchased 240 acre-ft.
633-1	Equipment/Vehicle Purchase	Provides for new operating equipment purchases over \$1,000. 25-26 Budget includes dump truck purchase and valve turning machines.
634-1	Building Improvement	Cost of improvements to the water distribution facility shop. The 2025-2026 budget includes funds for a new roof.
635-1	Replace Lines	Smaller-in-scope water line replacement projects.

SANITARY GENERAL FUND (Fund 02)

Sanitary Administration & Operations

- Personnel
- Materials & Services
- Capital Outlay

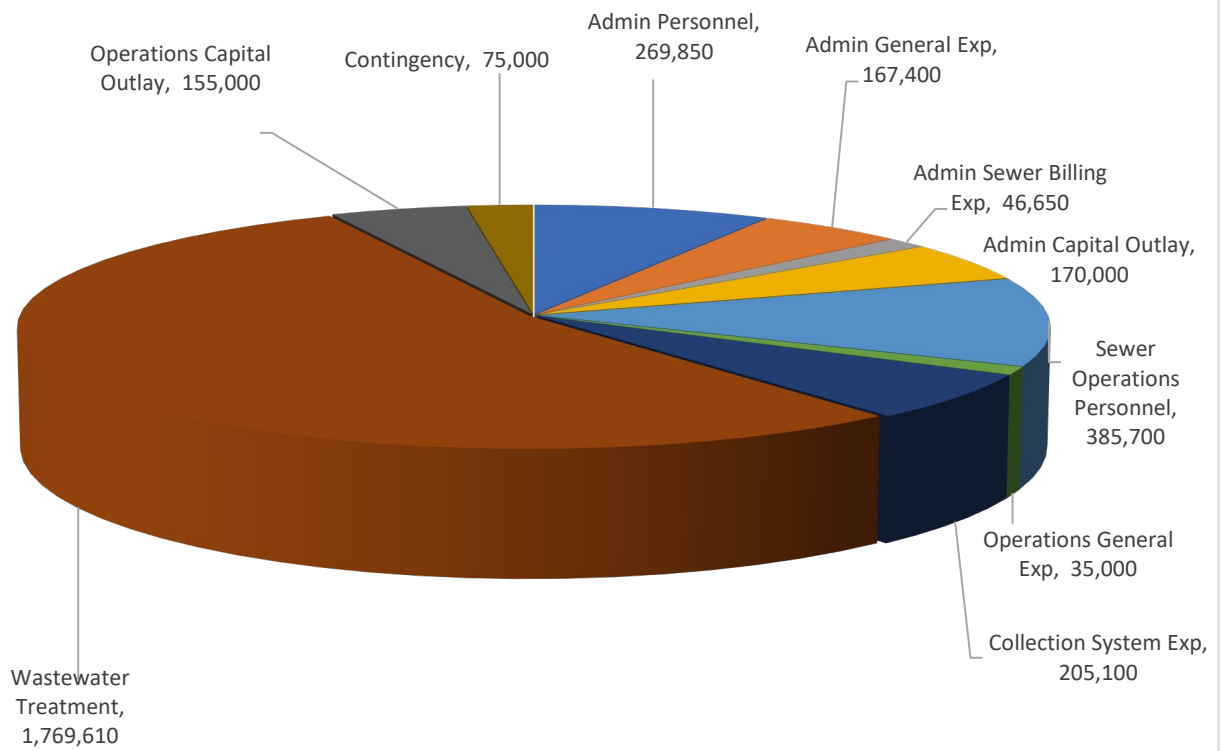
SANITARY GENERAL FUND (FUND 02)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
RESOURCES						
891,476	894,519	1,100,000	Net Working Capital	1,000,000		
REVENUES						
15,508	28,921	18,000	421-2 Interest Income	18,000		
1,100,488	1,531,695	1,525,000	401-2 Sewer Service Charges	1,665,000		
2,700	5,850	4,500	403-2 Connection/Inspection Fees	4,500		
60	60	120	404-2 Plan Review Fees	120		
750	7,605	1,950	440-2 System Development Charges	1,950		
4,776	4,036	3,000	410-2 Miscellaneous Income	3,000		
164,184	97,950	661,500	411-2 Reimburse from Winston - WWTP O&M	712,005		
233,724	218,536	100,000	413-2 County Leachate Treatment Income	200,000		
-	-	-	414-2 County Leachate Conveyance Income	50,000		
6,517	5,205	5,000	425-2 Rental Income	5,000		
-	-	-	426-2 Proceeds from Sales of Assets	1,000		
<u>1,528,707</u>	<u>1,899,858</u>	<u>2,319,070</u>	TOTAL REVENUES	<u>2,660,575</u>		
<u>2,420,183</u>	<u>2,794,377</u>	<u>3,419,070</u>	TOTAL RESOURCES	<u>3,660,575</u>		
REQUIREMENTS						
ADMINISTRATION						
217,435	225,206	264,750	Personnel Services	269,850		
101,843	99,020	190,100	Materials & Services	214,050		
20,267	18,421	165,000	Capital Outlay	170,000		
<u>339,545</u>	<u>342,647</u>	<u>619,850</u>	TOTAL ADMINISTRATION	<u>653,900</u>		
SANITARY OPERATIONS						
324,419	344,954	371,670	Personnel Services	385,700		
855,560	1,025,004	1,933,474	Materials & Services	2,009,710		
6,140	27,724	85,000	Capital Outlay	155,000		
<u>1,186,119</u>	<u>1,397,682</u>	<u>2,390,144</u>	TOTAL SANITARY OPERATIONS	<u>2,550,410</u>		
1,525,664	1,740,329	3,009,994	TOTAL EXPENDITURES	3,204,310		
TRANSFERS TO/FROM OTHER FUNDS & CONTINGENCY						
-	-	100,000	Transfer to Collection System Improvement Fund	-		
-	-	75,000	General Operating Contingency	75,000		
<u>-</u>	<u>-</u>	<u>175,000</u>	TOTAL TRANSFERS & CONTINGENCY	<u>75,000</u>		
894,519	1,054,048	234,076	UNAPPROPRIATED ENDING FUND BALANCE	381,265		
<u>2,420,183</u>	<u>2,794,377</u>	<u>3,419,070</u>	TOTAL REQUIREMENTS	<u>3,660,575</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. We recommend a 15% increase in service rates in 25-26
403-2	Connection/ Inspection Fees	Fees for new sewer service connections, 10 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. 10 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.
414-2	County Leachate Conveyance Income	Revenues received from Douglas County for receiving and conveying leachate from the landfill at a discharge station on Ingram Drive. Revenues for conveyance are not split with the City of Winston.
425-2	Rental Income	Income received from rentals and Harmony pastureland lease.
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.

SANITARY GENERAL FUND REQUIREMENTS



SANITARY GENERAL FUND (FUND 01)

REQUIREMENTS - ADMINISTRATION

HISTORICAL DATA		ADOPTED			PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025			2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES							
136,505	141,290	157,000	500-2	Salaries - FT Employees (4.0)	162,000		
-	-	6,000	501-2	Salaries - PT/Temp Employees	3,000		
10,648	11,002	12,500	503-2	Social Security/Medicare	12,600		
143	149	250	504-2	Worker's Comp	250		
-	-	200	505-2	Unemployment Expense	200		
52,195	53,775	66,000	506-2	Health Benefits	69,000		
16,276	16,852	20,000	507-2	Retirement Contributions	20,000		
1,250	1,275	1,700	508-2	Board Director Stipend	1,700		
418	863	1,100	509-2	OR Paid Family Leave	1,100		
<u>217,435</u>	<u>225,206</u>	<u>264,750</u>	TOTAL PERSONNEL SERVICES		<u>269,850</u>		
MATERIALS & SERVICES							
GENERAL ADMINISTRATIVE							
-	544	400	510-2	Accounting/Budget	800		
-	-	23,000	511-2	Audit	30,000		
2,228	1,818	10,000	512-2	Legal Fees	10,000		
-	-	3,000	513-2	Consulting Fees	18,500		
-	668	1,500	514-2	Election Costs	-		
1,341	2,914	3,500	515-2	Office Supplies	4,500		
13,483	16,782	16,000	516-2	Communication & IT	17,500		
4,302	4,666	6,000	517-2	Utilities	5,500		
1,077	800	4,000	518-2	Repair & Maintenance	5,000		
12,573	13,324	18,000	519-2	Insurance - Property/Casualty	18,000		
14,600	17,537	19,500	520-2	Insurance - Liability/Auto	21,600		
1,093	-	1,500	521-2	Public Relations	1,500		
760	667	4,000	522-2	Travel & Training	4,000		
2,527	2,749	5,000	523-2	Dues & Subscriptions	5,000		
-	1,020	1,500	524-2	Bank Charges	1,500		
485	2,433	4,000	525-2	Miscellaneous	4,000		
23,250	3,200	25,000	526-2	Rental Property Maintenance	20,000		
<u>77,719</u>	<u>69,122</u>	<u>145,900</u>	TOTAL GENERAL ADMINISTRATIVE		<u>167,400</u>		
UTILITY BILLING MANAGEMENT							
2,310	2,747	3,700	530-2	Utility Management Solution/CWP	5,300		
8,314	12,711	14,500	531-2	Statement Printing/Mailing	15,000		
317	724	1,250	532-2	IVR System	1,600		
12,433	12,415	14,000	533-2	Merchant Service Fees	14,000		
750	1,301	1,750	534-2	Postage	1,750		
-	-	2,000	536-2	Refund - Service Charges	2,000		
-	-	6,000	537-2	Refund - Connection Fees	6,000		
-	-	1,000	538-2	Refund - Line Extensions	1,000		
<u>24,124</u>	<u>29,898</u>	<u>44,200</u>	TOTAL UTILITY BILLING MANAGEMENT		<u>46,650</u>		
101,843	99,020	190,100	TOTAL MATERIAL & SERVICES		214,050		
CAPITAL OUTLAY							
19,905	1,635	15,000	550-2	Equipment/Vehicle Purchase	20,000		
362	16,786	150,000	551-2	Building Improvement	150,000		
-	-	-	553-2	Software Upgrade/Conversion	-		
<u>20,267</u>	<u>18,421</u>	<u>165,000</u>	TOTAL CAPITAL OUTLAY		<u>170,000</u>		
<u>339,545</u>	<u>342,647</u>	<u>619,850</u>	TOTAL SANITARY ADMIN REQUIREMENTS		<u>653,900</u>		

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
500-2	Salaries - FT Employees (3.75)	Administrative staff salaries includes; General Manager, Customer Service/Finance Supervisor, and two Office Assistants.
Various	Personnel employment taxes and benefits	See water administrative requirements detail for matching descriptions
510-2	Accounting/ Budget	Provides for publishing of legal notices in the local newspaper and other budget preparation costs.
511-2	Audit	The cost of the annual financial statement audit, prepared by an independent accounting firm. Includes Oregon audit review filing fee.
512-2	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.
513-2	Consulting Fees	All consulting services other than attorney and accounting services. Budget includes 3-year agreement for service rate study and model.
514-2	Election Costs	Fees to Douglas County Clerk for elections of Board Officers.
515-2	Office Supplies	Administrative office equipment and supplies.
516-2	Communication & IT	Includes hosted phone service, internet, website maintenance, admin cell phone allowance, computer application subscriptions, and managed IT services. 25-26 Budget includes upgrades to GAWSA website
517-2	Utilities	Electricity and natural gas utilities for the GAWSA admin buildings.
518-2	Repair & Maintenance	Provides for repairs to the office building(s) as needed as well as monthly maintenance costs.
519-2	Insurance - Property/Casualty	Authority insurance coverage through Special Districts Insurance Services.
520-2	Insurance - Liability/Auto	Authority insurance coverage through Special Districts Insurance Services.
521-2	Public Relations	Provides for customer educational materials and delivery of important news and updates to customers. Also may include promotional items.

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
522-2	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.
523-2	Dues & Subscriptions	Membership dues for SDAO, OGFOA, OSCPA, AICPA, AWWA, and OAWU. Also includes subscriptions to any newspapers and trade publications.
524-2	Bank Charges	Monthly service charges for the Authority's business checking accounts and LGIP accounts.
525-2	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.
526-2	Rental Property Maintenance	Provides for repairs and taxes for rental properties including Krohn, Harmony and Holgate, as needed.
530-2	Utility Management Solution/CWP	Annual maintenance and support fee for utility management software, as well as Customer Web Portal annual fee.
531-2	Statement Printing/Mailing	Costs of outsourced utility bill statement printing and mailing by Bend Mailing Services (BMS Technologies).
532-2	IVR System	Maintenance and transaction fees for automated phone payment/customer notification system.
533-2	Merchant Service Fees	Costs of processing customer credit/debit card and eCheck payments.
534-2	Postage	Provides for postage of mailing correspondence and customer notices other than regular billing statements.
536-2	Refund - Service Charges	Provides for refunds of service charge overpayments.
537-2	Refund - Connection Fees	Provides for refunds of system development charges - Connection/Inspection fees

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
538-2	Refund - Line Extensions	Provides for reimbursement to developers for line extensions prior to 1979. There are 3 connections at \$300 year due when connected.
550-2	Equipment/Vehicle Purchase	Provides for office equipment/computer hardware as needed. 25-26 includes new office desks and server.
551-2	Building Improvement	GAWSA plans to remodel the sanitary administrative office which will serve as the permanent Authority office (carry over)

SANITARY GENERAL FUND (FUND 01)

REQUIREMENTS - OPERATIONS

HISTORICAL DATA		ADOPTED			PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025			2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES							
204,178	218,138	229,500	600-2	Salaries - FT Employees (2.5)	236,500		
117	-	4,000	602-2	Overtime/Comp	4,000		
15,681	16,678	18,000	603-2	Social Security/Medicare	18,500		
3,450	3,094	3,000	604-2	Worker's Comp	3,500		
-	-	250	605-2	Unemployment Expense	250		
75,973	79,594	88,000	606-2	Health Benefits	93,000		
24,400	26,142	27,500	607-2	Retirement Contributions	28,500		
620	1,308	1,420	609-2	OR Paid Family Leave	1,450		
<u>324,419</u>	<u>344,954</u>	<u>371,670</u>	TOTAL PERSONNEL SERVICES		<u>385,700</u>		
MATERIALS & SERVICES							
GENERAL OPERATIONS							
27,950	14,750	20,000	610-2	Vehicle & Equipment Operations	20,000		
5,197	3,409	4,500	611-2	Dues, Fees & Subscriptions	5,500		
1,200	1,970	2,000	612-2	Communication & IT	2,000		
2,130	1,583	3,000	613-2	Travel & Training	3,000		
-	643	3,500	614-2	Safety Equipment	3,500		
956	132	1,000	615-2	Misc Operations Expense	1,000		
<u>37,433</u>	<u>22,487</u>	<u>34,000</u>	TOTAL GENERAL OPERATIONS		<u>35,000</u>		
COLLECTION SYSTEM							
-	-	30,000	621-2	R & M Sanitary Shop	30,000		
2,606	5,598	50,000	641-2	R & M Lines and Manholes	50,000		
5,371	5,183	5,000	642-2	Tools & Supplies	6,000		
-	-	6,000	643-2	Equipment Rental	6,000		
-	170	600	644-2	DEQ Plan Review	600		
-	-	5,000	645-2	Engineering	30,000		
20,591	91,940	150,000	647-2	O & M G4 Pumpstation	60,000		
2,445	1,314	7,000	648-2	O & M Pumpstations	20,000		
250	-	2,500	649-2	O & M Step Systems	2,500		
<u>31,263</u>	<u>104,205</u>	<u>256,100</u>	TOTAL COLLECTION SYSTEM		<u>205,100</u>		
WASTEWATER TREATMENT							
786,864	898,312	1,643,374	650-2	O & M Regional WWTP	1,769,610		
<u>786,864</u>	<u>898,312</u>	<u>1,643,374</u>	TOTAL WASTEWATER TREATMENT		<u>1,769,610</u>		
855,560	1,025,004	1,933,474	TOTAL MATERIAL & SERVICES		2,009,710		
CAPITAL OUTLAY							
6,140	27,724	10,000	656-2	Equipment/Vehicle Purchase	55,000		
-	-	20,000	651-2	G4 Pumpstation Upgrades	35,000		
-	-	10,000	654-2	Collection System Improvements	20,000		
-	-	45,000	655-2	Lines/Manhole Replacement	45,000		
<u>6,140</u>	<u>27,724</u>	<u>85,000</u>	TOTAL CAPITAL OUTLAY		<u>155,000</u>		
<u>1,186,119</u>	<u>1,397,682</u>	<u>2,390,144</u>	TOTAL SANITARY OPERATIONS REQUIREMENTS		<u>2,550,410</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.
621-2	R & M Sanitary Shop	Addition of asphalt pavement to area in front of new shop.
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.
645-2	Engineering	Engineering services for the collection system. 25-26 Budget includes Capital Improvement Plan.

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Sanitary Operations		
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.
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).
633-2	Equipment/ Vehicle Purchase	Provides for new operating equipment purchases. 25-26 Budget includes a new service pickup.
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. This also provides for converting the STEP system at 275 Grant Smith Rd to a gravity system. Allows for purchase of HDPE manhole parts for H2S vulnerable manholes.

WATER DEBT SERVICE FUND (Fund 03)

Water Debt Service Reserve

- Water Treatment Plant Upgrade Loan Payments

WATER DEBT SERVICE FUND (FUND 03)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
RESOURCES						
595,682	610,650	635,000	Net Working Capital	650,000		
REVENUES						
14,787	26,177	20,000	422-3 Interest Income	20,000		
400,000	400,000	400,000	Transferred from Other Funds	400,000		
<u>414,787</u>	<u>426,177</u>	<u>420,000</u>	TOTAL REVENUES	<u>420,000</u>		
<u>1,010,469</u>	<u>1,036,827</u>	<u>1,055,000</u>	TOTAL RESOURCES	<u>1,070,000</u>		
REQUIREMENTS						
WTP REFUNDING LOAN						
315,000	320,000	330,000	Principal Due 12/1/25	335,000		
44,402	40,417	36,369	Interest Due 12/1/25	32,195		
40,417	36,369	32,195	Interest Due 6/1/26	37,957		
<u>399,819</u>	<u>396,786</u>	<u>398,564</u>	TOTAL LOAN PAYMENTS	<u>405,152</u>		
<u>610,650</u>	<u>640,041</u>	<u>656,436</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>664,848</u>		
<u>1,010,469</u>	<u>1,010,469</u>	<u>1,055,000</u>	TOTAL WATER DEBT SERVICE REQUIREMENTS	<u>1,070,000</u>		

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 04)

Sanitary Debt Service Reserve

- Wastewater Treatment Plant Upgrade Loan Payments

SANITARY DEBT SERVICE FUND (FUND 04)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>UNAUDITED</u>	<u>UNAUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
			RESOURCES			
1,044,744	1,331,565	1,250,000	Net Working Capital	1,150,000		
			REVENUES			
23,830	35,992	35,000	422-4 Interest Income	25,000		
6,192	40,248	10,320	441-4 SDC Reimbursement per EDU	10,320		
392,712	-	-	401-4 Sewer Service Charge - Debt Service	-		
<u>422,734</u>	<u>76,240</u>	<u>45,320</u>	TOTAL REVENUES	<u>35,320</u>		
<u>1,467,478</u>	<u>1,407,805</u>	<u>1,295,320</u>	TOTAL RESOURCES	<u>1,185,320</u>		
			REQUIREMENTS			
			WWTP PHASE 2 LOAN			
47,531	48,828	50,160	Principal Due 11/1/25	51,529		
17,244	15,947	14,615	Interest Due 11/1/25	13,247		
6,363	5,885	5,393	Loan Fees Due 11/1/25	4,888		
48,175	49,490	50,840	Principal Due 5/1/26	52,227		
16,600	15,286	13,935	Interest Due 5/1/26	12,548		
<u>135,913</u>	<u>135,436</u>	<u>134,943</u>	TOTAL LOAN PAYMENTS	<u>134,439</u>		
<u>1,331,565</u>	<u>1,272,369</u>	<u>1,160,377</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,050,881</u>		
<u>1,467,478</u>	<u>1,407,805</u>	<u>1,295,320</u>	TOTAL SANITARY DEBT SERVICE REQUIREMENTS	<u>1,185,320</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 GAWSA's portion of the DEQ loan outstanding balance is fully funded, the \$10/EDU per month is not budgeted for 2025-2026.

Requirements

Loan Principal,
 Loan Fee, Interest Accounts Repayment of the DEQ CWSRF loan for the 2012 Phase 2 WWTP Plant Upgrade.

WATER CAPITAL PROJECT FUND (Fund 05)

Water Capital Projects Reserve

- System Expansion/Improvement
- Treatment Plant Upgrades/Improvement

WATER CAPITAL PROJECTS FUND (FUND 05)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
RESOURCES						
1,856,167	1,900,841	1,950,000	Net Working Capital	1,975,000		
REVENUES						
52,853	90,821	60,000	422-5 Interest Income	60,000		
-	-	-	Transferred from Other Funds	-		
49,731	54,252	45,210	442-5 SDC Water Meter Sales	45,210		
-	-	-	460-5 Grant/Loan Proceeds	85,000		
<u>102,584</u>	<u>145,073</u>	<u>105,210</u>	TOTAL REVENUES	<u>190,210</u>		
<u>1,958,751</u>	<u>2,045,914</u>	<u>2,055,210</u>	TOTAL RESOURCES	<u>2,165,210</u>		
REQUIREMENTS						
WATER CAPITAL PROJECTS						
-	-	50,000	636-5 Line Extensions	50,000		
-	-	40,000	637-5 Intertie Construction	40,000		
-	-	80,000	670-5 Update Master Plan	85,000		
57,910	66,936	30,000	711-5 Plant Improvements	30,000		
-	-	120,000	712-5 WTP Upgrades	600,000		
-	1,948	-	713-5 Reservoir Construction/Improv	-		
<u>57,910</u>	<u>68,884</u>	<u>320,000</u>	TOTAL CAPITAL PROJECTS REQUIREMENTS	<u>805,000</u>		
<u>1,900,841</u>	<u>1,889,867</u>	<u>1,735,210</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,360,210</u>		
<u>1,958,751</u>	<u>1,958,751</u>	<u>2,055,210</u>	TOTAL WATER CAPITAL PROJECTS REQUIREMENTS	<u>2,165,210</u>		

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. 10 new connections at \$4,521. These funds may only be used for system expansion.
460-5	Grant/Loan Proceeds	Funding through Business Oregon may be available for Master Plan work.
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.
670-5	Update Master Plan	A Master Plan evaluates system needs for at least a 20-year period. While the water master plan was drafted in 2016, we feel it no longer accurately represents the needs of the water system.
711-5	Plant Improvements	Improvements to alarm systems and improved security surveillance is planned for 25-26.
712-5	WTP Upgrades	In 24-25 the 2 active cells were fully populated with filter membranes. The purchase and installation of a backup generator for the WTP is planned in 25-26.

SANITARY CAPITAL PROJECTS (Fund 06)

Sanitary Capital Projects

- Pump Station Upgrades/Improvements
- WWTP Upgrades/Improvements

SANITARY CAPITAL PROJECTS FUND (FUND 06)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
RESOURCES						
141,722	145,904	145,000	Net Working Capital	150,000		
REVENUES						
4,182	7,353	5,000	422-6 Interest Income	5,000		
-	-	-	460-6 Grant/Loan Proceeds	50,000		
4,182	-	-	TOTAL REVENUES	50,000		
145,904	145,904	145,000	TOTAL RESOURCES	200,000		
REQUIREMENTS						
SANITARY CAPITAL PROJECTS						
-	-	80,000	670-6 Update Master Plan	85,000		
-	-	80,000	TOTAL CAPITAL PROJECTS	85,000		
145,904	145,904	65,000	UNAPPROPRIATED ENDING FUND BALANCE	115,000		
145,904	145,904	145,000	TOTAL SANITARY CAPITAL PROJECTS REQ	200,000		

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.
	Grant/Loan Proceeds	Funding may be available through Oregon DEQ for Master Plan work.
Requirements		
670-6	Update Master Plan	The master plan evaluates the needs of the sewer collection system. The current master plan needs to be updated.

SANITARY COLLECTION SYSTEM IMPROVEMENT FUND (Fund 08)

Sanitary Collection System Improvement Fund

- System Expansion/Improvements

SANITARY COLLECTION SYSTEM IMPROVEMENT FUND (FUND 08)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
UNAUDITED	UNAUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
			RESOURCES			
699,979	707,557	550,000	Net Working Capital	325,000		
			REVENUES			
20,761	36,500	25,000	422-8 Interest Income	20,000		
1,206	7,839	2,010	441-8 SDC Collection System Reimbursement	2,010		
6,420	41,730	10,700	442-8 SDC Collection System Improvement	-		
-	-	100,000	Transferred from Other Funds	-		
<u>28,387</u>	<u>86,069</u>	<u>137,710</u>	TOTAL REVENUES	<u>22,010</u>		
<u>728,366</u>	<u>793,626</u>	<u>687,710</u>	TOTAL RESOURCES	<u>347,010</u>		
			REQUIREMENTS			
			COLLECTION SYSTEM IMPROVEMENT			
20,809	199,796	350,000	Collection System Improvements	50,000		
<u>20,809</u>	<u>199,796</u>	<u>350,000</u>	TOTAL COLLECTION SYSTEM IMPROVEMENTS	<u>50,000</u>		
<u>707,557</u>	<u>593,830</u>	<u>337,710</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>297,010</u>		
<u>728,366</u>	<u>793,626</u>	<u>687,710</u>	TOTAL SANITARY CSI REQUIREMENTS	<u>347,010</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	10 new connections at \$201 each (the "Reimbursement Fee - Lines" portion of the \$2,498 SDC).
442-8	SDC Collection System Improvements	10 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. In 24-25, property adjacent to G4 Pumpstation on Carnes Rd was purchased.

SUPPLEMENTARY INFORMATION
Winston-Green Regional Wastewater
Treatment Plant Budget (for Fund 02)

**W-G WASTEWATER TREATMENT FACILITY
2025-2026 BUDGET**

Account #	Description	Budget
PERSONNEL SERVICES		
71 10	Personal Services	389,220
71 20	Fringe Benefits	286,979
71 30	Overtime	10,000
71 60	Certification Incentive Pay	5,000
Total Personal Services		<u>691,199</u>
MATERIALS & SERVICES		
71 110	Office Supplies	5,000
71 120	Tools/Spare Parts	50,000
71 130	Equipment Maint/Repair	150,000
71 140	Equipment Oper/Materials	30,000
71 160	Phone	6,000
71 170	Training & Conferences	4,500
71 180	Material & Expenses NOC	1,000
71 190	Building Maintenance	21,500
71 200	Electricity	170,000
71 205	Natural Gas	15,000
71 210	Water & Other Utilities	8,000
71 220	Chemicals	80,000
71 225	Salt	35,000
71 240	Lab	30,000
71 250	Personal Protective Equip.	7,500
71 320	Permit Fees	20,000
71 330	Professional Services	62,500
71 350	Insurance	41,510
71 390	Dues & Subscriptions	1,500
Total Material & Services		<u>739,010</u>
CAPITAL OUTLAY		
71 1010	New Equipment	35,000
71 1020	Facility Improvements	0
71 1050	Owner Projects	600,000
71 1060	Emergency Sinking Fund	50,000
Total Capital Outlay		<u>685,000</u>
TOTAL PLANT EXPENSES		<u>2,115,209</u>
GAWSA Portion		<u><u>1,769,610</u></u>

City of Winston to pay Personal Services expenses -
GAWSA to reimburse 50% of costs to City of Winston.

GAWSA to pay Materials & Services expenses -
City of Winston to reimburse proportionate
costs to Green.

GAWSA to pay Capital Outlay expenses -
City of Winston to reimburse 50% of costs to Green.

**W-G WASTEWATER TREATMENT FACILITY
2025-2026 BUDGET**

CAPITAL OUTLAY DETAIL

New Equipment	Cost
<p>Replacement Skid Steer Attachments</p> <p style="margin-left: 20px;">The facility uses a skid steer for maintaing the fields and roadways to and from our biosolids land application sites using a brush hog on the front of the skid steer. Along with this maintenance, the facility is also required by our storm water permit to sweep the plant's asphalt roadways. Both the sweeper and the brush hog are approximately 26 years old and besides being worn out, both attachments are severly undersized compared to our current skid steer.</p>	<p>\$ 35,000</p>
<p>Facility Improvements</p> <p style="margin-left: 20px;">Staff is looking at the digester dome rehabilitation project, along with the digester building itself. As the building and structure ages, we are finding that the corrosion level inside the building is rapidly increasing. Having Carollo Engineering look into our corrosion issues and come up with solutions for corrosion prevention, along with fixing was is currently there. This will be billed out of our Professional Services line item.</p>	<p>\$ -</p>
<p>Owner Projects</p> <p>Influent Pump Replacement</p> <p style="margin-left: 20px;">The pump station at Winston-Green Wastewater is reaching 50 years old and is reaching a point of having reliability issues. Staff have tirelessly maintained and rebuilt the main pumps over the years and the last few years staff has seen the maintenance required increase tremendously, while the reliability of the pumps decrease due to their age. We have 3 main pumps that we would replace, along with 2 VFD's and all the piping and valving necessary for installation.</p>	<p>\$ 600,000</p>

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