



GREEN AREA WATER & SANITARY AUTHORITY

PROPOSED BUDGET

Budget Year 2022–2023

GAWSA's Mission: To provide safe, clean, sustainable drinking water and sanitary service for a healthy life in an environmentally and financially responsible manner.

GREEN AREA WATER & SANITARY AUTHORITY

Budget 2022–2023

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 – Board Treasurer
Charles Borden	Committee Position 1
Andrew Albee	Committee Position 2
Carole Hogge	Committee Position 3
Maranda Ronk	Committee Position 4
Shirley McSperitt	Committee Position 5

STAFF

David Campos	General Manager
Stacey Werner	Customer Service/Finance Supervisor
Cathy Sjogren	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 I



BUDGET MESSAGE, 2022-2023 FISCAL YEAR

I am pleased to present the 2022-2023 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.

As GAWSA continues to establish itself as a new Authority, we will incur some abnormal and/or infrequent costs, such as remodeling the authority office and legal/consulting costs associated with establishing new ordinances. Our expectation is that by the end of its third year in operation, GAWSA will find its groove and be running like a well-oiled machine. From there, management will be able to conduct an analysis of the future adequacy of our water/sewer utility rates and system development charges.

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.

One of the benefits of the consolidation of stand-alone water and sanitary districts was cost-savings by way of consolidating administrative services, cross-training of operations personnel, and an overall reduction in FTE. Unfortunately, the unprecedented inflation we are experiencing is quickly eroding at the expected initial savings. With that being said, we are overall in a better financial position now and going forward than if the separate districts continued operating as they were.

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**

Note: the Proposed Budget lacks Historical Audited Data for the two previous budget years, as GAWSA was established and began operations on July 1, 2021. You may refer to Roberts Creek Water and Green Sanitary District’s past annual budgets for comparison, which are available at <https://www.gawsa-or.org/annual-budget>.

Budgetary Fund Descriptions and 2022-2023 Highlights

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 includes salaries, employment tax and benefits for the General Manager, Customer Service/Finance Supervisor, and 2 Office Assistants (3.75 FTE).

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.

We are currently in the design phase of a remodel of the sanitary admin office. The estimated remodel cost may be up to \$700,000 with the current construction costs. The costs associated with the remodel will be allocated 50% to the Water and Sanitary General funds. Once the remodel is complete and the administrative services and personnel are relocated, GAWSA will sell the water administrative office to offset some of the remodel costs.

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. As Roberts Creek Water District, the operations department expenditures contained all the same M & S costs, but they were not categorized into Distribution and Treatment. By categorizing, we give our customers a better idea of how much each function adds value to our service.

With the rising inflation and supply chain issues, we are seeing astronomical price increases in chemicals we purchase for water treatment. On top of the price increases, we are now paying additional delivery surcharges. We have increased our chemicals budget by 50% to prepare anticipated price increases.

In the 2021-2022 year, our water rights were suspended during the summer months due to low river levels. This required us to tap into our reserves at Ben Irving Reservoir. In approximately two months' time we used over 80,000,000 gallons of our reserves, at a cost of \$16,900, in addition to the \$2,175 admin reserve fee. We are preparing for another dry summer by increasing our summer stored water budget to \$20,000.

Other Items

Of the water generated each year, we transfer \$400,000 to cover debt service costs, and at least \$200,000 for capital improvement projects. In the 2021-2022 year we spent approximately \$425,000 to replace all 552 filter membranes in our water treatment plant. Originally, we planned to replace the filters in smaller groups over time. State mandates nudged us into replacing all membranes at once. As a result, our operating reserves took a significant hit. Along with the planned office remodel costs and the need to replenish our operating reserves, I am proposing to not transfer funds to the Water Capital Projects Fund for 2022-2023.

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. Of the \$38 per EDU

sewer utility rates, \$28 are used to fund the daily operations. The remaining \$10 is designated to fund the sanitary debt service.

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 includes salaries, employment tax and benefits for the General Manager, Customer Service/Finance Supervisor, and 2 Office Assistants (3.75 FTE).

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.

One of the benefits of consolidating the administrative functions of water and sanitary was the ability to provide customers with one billing statement for two services, along with the payment method flexibility and account management features that were already in place for water utility billing. The Sanitary General Fund now shares in the cost of one billing management system and its processes.

50% of the administrative office remodel 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. Note the increase in budgeted funds for vehicle and equipment operation due to rising fuel costs.

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

GAWSA plans to invest in some technology upgrades for the G4 pumpstation, which will include remote pump access and surveillance cameras. The Budget also includes funds for a pressure line on Poppy Lane, and conversion of the STEP system at 275 Grant Smith Rd. to a gravity system.

WATER DEBT SERVICE FUND (03)

Resources includes 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)

Resources include a portion of sanitary sewer utility sales. \$10 of the \$38 per EDU monthly service rate is designated for sanitary debt service. 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.

By the end of the 2022-2023 budget year, GAWSA's half of the outstanding loan balance should be fully funded. My proposal is to cease allocating the debt service portion of the sewer utility sales in the 2023-2024 year and begin allocating a portion of sales to the sanitary capital projects fund to build a reserve for future capital improvement projects.

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.

GAWSA plans to construct an additional water reservoir tank in Shady off of Old Hwy 99, but the project has been put on hold for the time being. Once GAWSA reaches normal operating years, the project will be revisited.

An emergency intertie with Umpqua Basin Water Association is planned. We hope to complete this project in the 2022-2023 year.

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. There are no planned expenditures for the 2022-2023 year.

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.

The Fund 08 budget includes funds to purchase property adjacent to the G4 pumpstation on Carnes Rd, should it become available for sale.

Conclusion

The 2022-2023 GAWSA Budget reflects adjustments for inflation, a continuation of GAWSA’s startup and organizational set up costs, and minor water and sewer system improvements. 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 2022-2023

Fund	Total Resources	Expenditures	Reserved for Future Req.	Transfers to Other Funds	Contingencies	Unappropriated Ending Fund Balance	Total Requirements
Water General Fund	2,657,422	1,865,800		(400,000)	75,000	316,622	2,657,422
Sanitary General Fund	2,631,995	2,379,700		0	100,000	152,295	2,631,995
Water Debt Service	999,000	399,819		0	0	599,181	999,000
Sanitary Debt Service	1,413,480	135,913		0	0	1,277,567	1,413,480
Water Capital Projects	1,928,815	310,000		0	0	1,618,815	1,928,815
Sanitary Capital Projects	142,650	0	142,650	0	0	-	142,650
Collection System Improvement	723,565	250,000		0	0	473,565	723,565

WATER GENERAL FUND (Fund 01)

Water Administration & Operations

- Personnel
- Materials & Services
- Capital Outlay

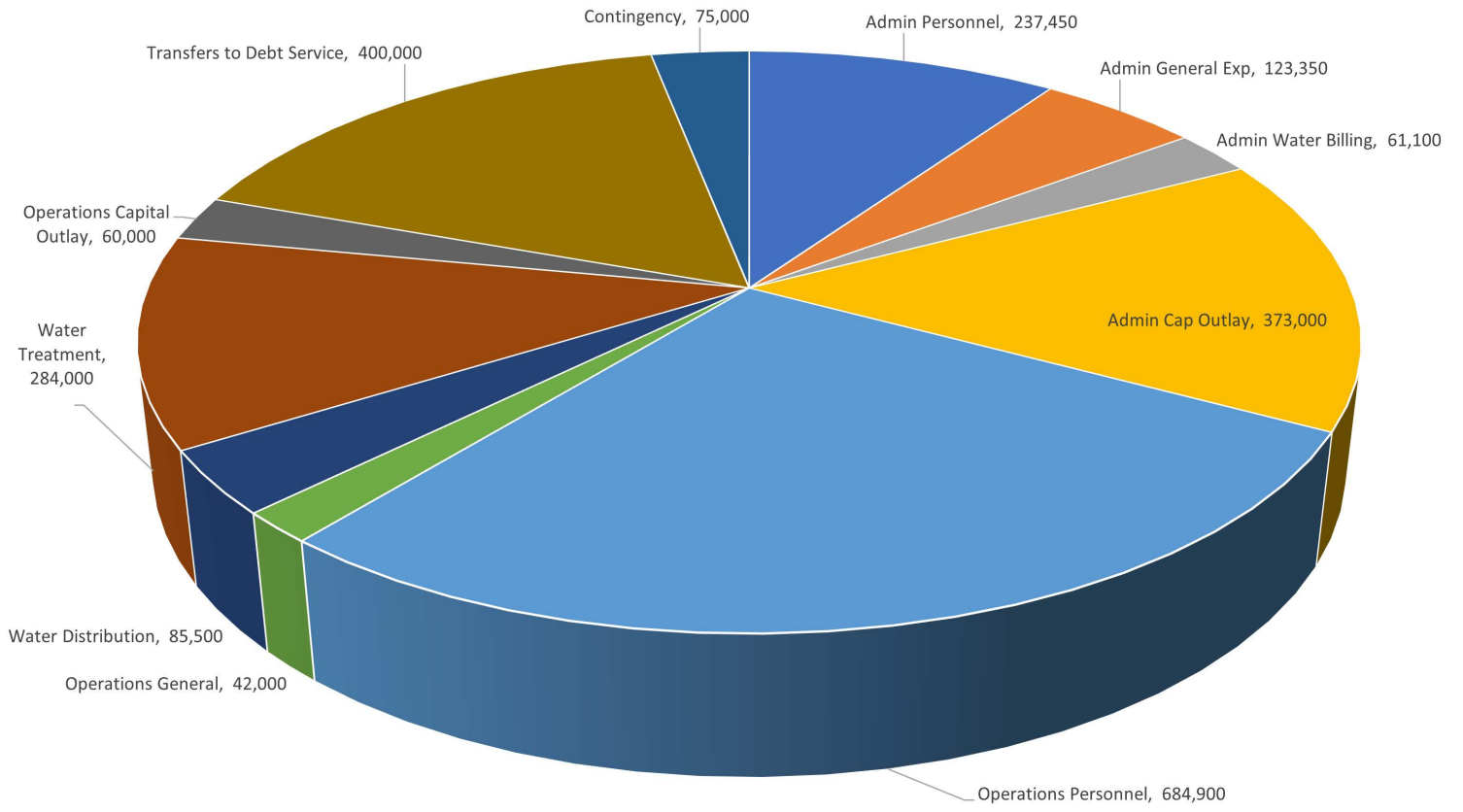
WATER GENERAL FUND (FUND 01)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	700,000				
			RESOURCES			
			Net Working Capital	400,000		
			REVENUES			
		3,000	421-1 Interest Income	750		
		2,000,000	401-1 Water Service Charges	1,950,000		
		7,500	403-1 New Connection Fees	7,500		
		18,000	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		
		2,000	408-1 Backflow Test Receipts	4,000		
		20,000	409-1 Water Service Penalties & Fees	35,000		
		22,000	410-1 Miscellaneous Income	15,000		
		3,172	425-1 Rental Income	3,172		
		-	426-1 Proceeds from Sales of Assets	125,000		
		2,175,672	TOTAL REVENUES	2,257,422		
		2,875,672	TOTAL RESOURCES	2,657,422		
			REQUIREMENTS			
			ADMINISTRATION			
		217,600	Personnel Services	237,450		
		178,400	Materials & Services	184,450		
		183,200	Capital Outlay	373,000		
		579,200	TOTAL ADMINISTRATION	794,900		
			WATER OPERATIONS			
		628,100	Personnel Services	684,900		
		701,850	Materials & Services	326,000		
		62,000	Capital Outlay	60,000		
		1,391,950	TOTAL WATER OPERATIONS	1,070,900		
		1,971,150	TOTAL EXPENDITURES	1,865,800		
			TRANSFERS TO OTHER FUNDS & CONTINGENCY			
		400,000	Transfer to Fund 03	400,000		
		240,000	Transfer to Fund 07	-		
		100,000	General Operating Contingency	75,000		
		740,000	TOTAL TRANSFERS & CONTINGENCY	475,000		
		164,522	UNAPPROPRIATED ENDING FUND BALANCE	316,622		
		2,875,672	TOTAL REQUIREMENTS	2,657,422		

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
AUDITED	AUDITED	BUDGET			BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022			2022-2023	2022-2023	2022-2023
*	*						
		128,200	500-1	Salaries - FT Employees (3.75)	143,000		
		7,500	501-1	Salaries - PT/Temp Employees	5,000		
		10,400	503-1	Social Security/Medicare	11,500		
		300	504-1	Worker's Comp	250		
		200	505-1	Unemployment Expense	200		
		53,500	506-1	Health Benefits	56,500		
		16,000	507-1	Retirement Contributions	18,000		
		1,500	508-1	Board Director Stipend	1,500		
		-	509-1	OR Paid Family Leave	1,500		
		217,600	TOTAL PERSONNEL SERVICES		237,450		
			MATERIALS & SERVICES				
			GENERAL				
		350	510-1	Accounting/Budget	350		
		10,500	511-1	Audit	11,000		
		5,000	512-1	Legal Fees	6,000		
		5,000	513-1	Consulting Fees	2,500		
		1,500	514-1	Election Costs	-		
		4,000	515-1	Office Supplies	3,000		
		13,000	516-1	Communication & IT	15,000		
		3,000	517-1	Utilities	3,000		
		2,000	518-1	Repair & Maintenance	4,000		
		53,000	519-1	Insurance - Property/Casualty	50,000		
		-	520-1	Insurance - Liability/Auto	16,500		
		500	521-1	Public Relations	500		
		3,000	522-1	Travel & Training	4,000		
		5,000	523-1	Dues & Subscriptions	5,000		
		500	524-1	Bank Charges	500		
		2,000	525-1	Miscellaneous	2,000		
		108,350	TOTAL GENERAL		123,350		
			UTILITY BILLING MANAGEMENT				
		5,000	530-1	Utility Mgmt Solution/CWP	3,000		
		11,000	531-1	Statement Printing/Mailing	13,000		
		2,000	532-1	IVR System	900		
		22,000	533-1	Merchant Service Fees	14,000		
		1,250	534-1	Postage	1,400		
		28,800	535-1	Contract Svcs - Meter Readings	28,800		
		70,050	TOTAL UTILITY BILLING MANAGEMENT		61,100		
		178,400	TOTAL MATERIAL & SERVICES		184,450		
			CAPITAL OUTLAY				
		21,500	550-1	Equipment/Vehicle Purchase	23,000		
		142,000	551-1	Building Improvement	350,000		
		19,700	553-1	Software Upgrade	-		
		183,200	TOTAL CAPITAL OUTLAY		373,000		
		579,200	TOTAL WATER ADMIN REQUIREMENTS		794,900		

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 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 current contract price is .75 per meter read, with a contract expiration of June 2023.
550-1	Equipment/Vehicle Purchase	Provides for office equipment/computer hardware as needed. Also includes funds for planned purchase of new Authority 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
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	362,000				
		-	600-1	394,000		
		12,000	601-1	-		
		28,600	602-1	10,000		
		7,000	603-1	30,900		
		2,000	604-1	7,500		
		173,000	605-1	2,000		
		43,500	606-1	189,000		
		-	607-1	47,500		
		-	609-1	4,000		
		<u>628,100</u>	TOTAL PERSONNEL SERVICES	<u>684,900</u>		
			MATERIALS & SERVICES			
			GENERAL OPERATIONS			
		15,000	610-1	20,000		
		6,000	611-1	6,500		
		3,600	612-1	5,000		
		8,000	613-1	5,000		
		3,500	614-1	3,500		
		<u>2,000</u>	615-1	<u>2,000</u>		
		<u>38,100</u>	TOTAL GENERAL OPERATIONS	<u>42,000</u>		
			DISTRIBUTION SYSTEM			
		35,000	620-1	35,000		
		-	621-1	2,500		
		3,500	622-1	5,000		
		10,000	624-1	10,000		
		2,500	625-1	2,500		
		4,750	626-1	4,500		
		2,300	627-1	3,000		
		5,000	628-1	5,000		
		1,500	629-1	2,000		
		3,000	630-1	3,000		
		3,000	631-1	3,000		
		<u>3,000</u>	632-1	<u>10,000</u>		
		<u>73,550</u>	TOTAL DISTRIBUTION SYSTEM	<u>85,500</u>		
			WATER TREATMENT			
		45,000	700-1	45,000		
		3,500	701-1	5,000		
		120,000	702-1	125,000		
		2,500	703-1	2,500		
		55,000	704-1	80,000		
		4,750	705-1	4,500		
		2,000	706-1	2,000		
		425,000	707-1	-		
		6,000	709-1	20,000		
		<u>663,750</u>	TOTAL WATER TREATMENT	<u>284,000</u>		
		<u>701,850</u>	TOTAL MATERIAL & SERVICES	<u>326,000</u>		

WATER GENERAL FUND (FUND 01)
REQUIREMENTS - OPERATIONS

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
CAPITAL OUTLAY						
		12,000	633-1 Equipment/Vehicle Purchase	10,000		
		-	634-1 Building Improvement	30,000		
		50,000	635-1 Replace Lines	20,000		
		62,000	TOTAL CAPITAL OUTLAY	60,000		
		1,391,950	TOTAL WATER OPERATIONS REQUIREMENTS	1,070,900		

WATER GENERAL FUND

Account Number	Account Name	Description
Requirements - Water Operations		
500-1	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.
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. Includes planned tank cleaning and inspection services in the 2022-2023 year.
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 2022-2023 budget includes funds for a new roof.
635-1	Replace Lines	Smaller water line improvements performed by the service crew.

SANITARY GENERAL FUND (Fund 02)

Sanitary Administration & Operations

- Personnel
- Materials & Services
- Capital Outlay

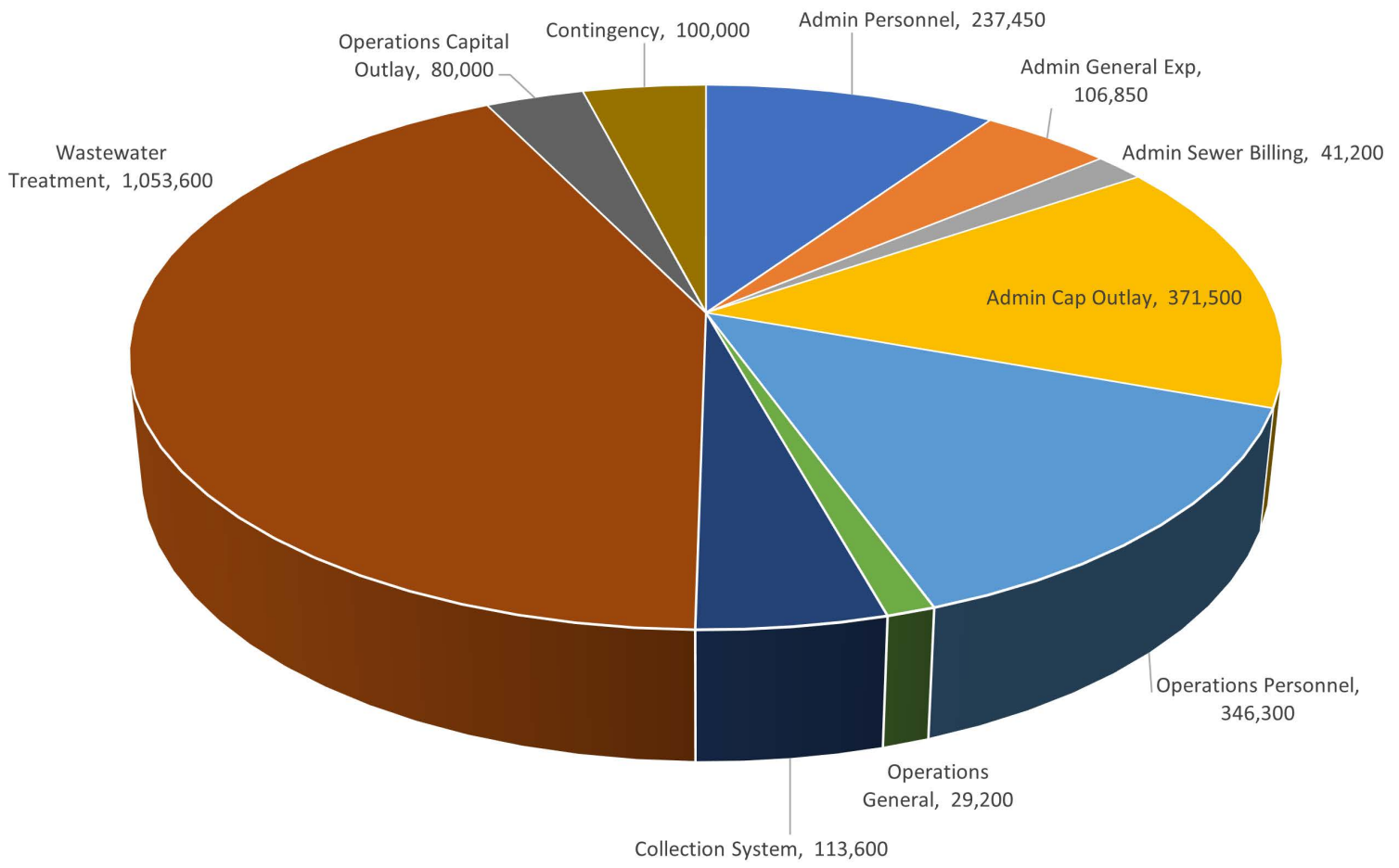
SANITARY GENERAL FUND (FUND 02)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	1,000,000				
			RESOURCES			
			Net Working Capital	950,000		
			REVENUES			
		3,000	421-2 Interest Income	4,000		
		1,034,900	401-2 Sewer Service Charges	1,100,000		
		4,500	403-1 Connection/Inspection Fees	6,750		
		120	404-2 Plan Review Fees	120		
		1,950	440-2 System Development Charges	2,925		
		3,000	410-2 Miscellaneous Income	3,000		
		408,000	411-2 Reimburse from Winston - WWTP O&M	385,200		
		50,000	413-2 County Leachate Treatment Income	50,000		
		5,000	425-2 Rental Income	5,000		
		-	426-2 Proceeds from Sale of Assets	125,000		
		<u>1,510,470</u>	TOTAL REVENUES	<u>1,681,995</u>		
		<u>2,510,470</u>	TOTAL RESOURCES	<u>2,631,995</u>		
			REQUIREMENTS			
			ADMINISTRATION			
		217,600	Personnel Services	237,450		
		131,500	Materials & Services	148,050		
		64,500	Capital Outlay	371,500		
		<u>413,600</u>	TOTAL ADMINISTRATION	<u>757,000</u>		
			SANITARY OPERATIONS			
		343,800	Personnel Services	346,300		
		1,211,300	Materials & Services	1,196,400		
		75,000	Capital Outlay	80,000		
		<u>1,630,100</u>	TOTAL SANITARY OPERATIONS	<u>1,622,700</u>		
		2,043,700	TOTAL EXPENDITURES	2,379,700		
			TRANSFERS TO OTHER FUNDS & CONTINGENCY			
		100,000	General Operating Contingency	100,000		
		<u>100,000</u>	TOTAL TRANSFERS & CONTINGENCY	<u>100,000</u>		
		366,770	UNAPPROPRIATED ENDING FUND BALANCE	152,295		
		<u>2,510,470</u>	TOTAL REQUIREMENTS	<u>2,631,995</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 \$28 per month. The remaining \$10 is applied to the Debt Service Fund.	
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 02)

REQUIREMENTS - ADMINISTRATION

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
			PERSONNEL SERVICES			
*	*	128,200	500-2 Salaries - FT Employees (3.75)	143,000		
		7,500	501-2 Salaries - PT/Temp Employees	5,000		
		10,400	503-2 Social Security/Medicare	11,500		
		300	504-2 Worker's Comp	250		
		200	505-2 Unemployment Expense	200		
		53,500	506-2 Health Benefits	56,500		
		16,000	507-2 Retirement Contributions	18,000		
		1,500	508-2 Board Director Stipend	1,500		
		-	509-2 OR Paid Family Leave	1,500		
		<u>217,600</u>	TOTAL PERSONNEL SERVICES	<u>237,450</u>		
			MATERIALS & SERVICES			
			GENERAL ADMINISTRATIVE			
		350	510-2 Accounting/Budget	350		
		12,500	511-2 Audit	11,000		
		5,000	512-2 Legal Fees	6,000		
		5,000	513-2 Consulting Fees	2,500		
		1,500	514-2 Election Costs	-		
		4,000	515-2 Office Supplies	3,000		
		13,000	516-2 Communication & IT	15,000		
		4,000	517-2 Utilities	3,000		
		3,000	518-2 Repair & Maintenance	2,000		
		15,000	519-2 Insurance - Property/Casualty	15,000		
		14,000	520-2 Insurance - Liability/Auto	14,000		
		500	521-2 Public Relations	500		
		3,000	522-2 Travel & Training	3,000		
		4,000	523-2 Dues & Subscriptions	4,000		
		500	524-2 Bank Charges	500		
		3,000	525-2 Miscellaneous	2,000		
		<u>20,000</u>	526-2 Rental Property Maintenance	<u>25,000</u>		
		108,350	TOTAL GENERAL ADMINISTRATIVE	106,850		
			UTILITY BILLING MANAGEMENT			
		3,000	530-2 Utility Management Solution/CWP	3,000		
		5,000	531-1 Statement Printing/Mailing	13,000		
		-	532-1 IVR System	900		
		5,000	533-1 Merchant Service Fees	14,000		
		1,250	534-1 Postage	1,400		
		2,000	536-2 Refund - Service Charges	2,000		
		6,000	537-2 Refund - Connection Fees	6,000		
		900	538-2 Refund - Line Extensions	900		
		<u>23,150</u>	TOTAL UTILITY BILLING MANAGEMENT	<u>41,200</u>		
		131,500	TOTAL MATERIAL & SERVICES	148,050		
			CAPITAL OUTLAY			
		21,500	550-2 Equipment/Vehicle Purchase	21,500		
		15,000	551-2 Building Improvement	350,000		
		<u>28,000</u>	553-1 Software Upgrade	-		
		64,500	TOTAL CAPITAL OUTLAY	<u>371,500</u>		
		<u>413,600</u>	TOTAL SANITARY ADMIN REQUIREMENTS	<u>757,000</u>		

SANITARY 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.
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.
514-2	Election Costs	No planned election costs in the 2022-2023 budget year.
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.
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.
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.

SANITARY GENERAL FUND

Account Number	Account Name	Description
Requirements - Administration		
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.
531-1	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.
534-1	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
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. Also includes funds for planned purchase of new Authority vehicle.
551-2	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.

SANITARY GENERAL FUND (FUND 02)

REQUIREMENTS - OPERATIONS

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
			PERSONNEL SERVICES			
*	*	215,000	600-2 Salaries - FT Employees (2.5)	202,000		
		-	601-2 Salaries - PT/Temp Employees	-		
		6,000	602-2 Overtime/Comp	5,000		
		17,000	603-2 Social Security/Medicare	16,000		
		4,000	604-2 Worker's Comp	4,000		
		1,000	605-2 Unemployment Expense	1,000		
		75,000	606-2 Health Benefits	92,000		
		25,800	607-2 Retirement Contributions	24,200		
		-	609-2 OR Paid Family Leave	2,100		
		<u>343,800</u>	TOTAL PERSONNEL SERVICES	<u>346,300</u>		
			MATERIALS & SERVICES			
			GENERAL OPERATIONS			
		16,000	610-2 Vehicle & Equipment Operations	20,000		
		1,500	611-2 Dues, Fees & Subscriptions	4,000		
		1,800	612-2 Communication & IT	1,200		
		3,000	613-2 Travel & Training	2,500		
		1,000	614-2 Safety Equipment	1,000		
		500	615-2 Misc Operations Expense	500		
		<u>23,800</u>	TOTAL GENERAL OPERATIONS	<u>29,200</u>		
			COLLECTION SYSTEM			
		50,000	641-2 R & M Lines and Manholes	50,000		
		2,500	642-2 Tools & Supplies	2,500		
		6,000	643-2 Equipment Rental	6,000		
		1,000	644-2 DEQ Plan Review	600		
		5,000	645-2 Engineering	5,000		
		40,000	647-2 O & M G4 Pumpstation	40,000		
		5,000	648-2 O & M Pumpstations	7,000		
		3,000	649-2 O & M Step Systems	2,500		
		<u>112,500</u>	TOTAL COLLECTION SYSTEM	<u>113,600</u>		
			WASTEWATER TREATMENT			
		<u>1,075,000</u>	650-2 O & M Regional WWTP	<u>1,053,600</u>		
		<u>1,075,000</u>	TOTAL WASTEWATER TREATMENT	<u>1,053,600</u>		
		1,211,300	TOTAL MATERIAL & SERVICES	1,196,400		
			CAPITAL OUTLAY			
		25,000	633-1 Equipment/Vehicle Purchase	5,000		
		20,000	651-2 G4 Pumpstation Upgrades	20,000		
		10,000	654-2 Collection System Improvements	10,000		
		<u>20,000</u>	655-2 Lines/Manhole Replacement	<u>45,000</u>		
		75,000	TOTAL CAPITAL OUTLAY	80,000		
		<u>1,630,100</u>	TOTAL SANITARY OPERATIONS REQUIREMENTS	<u>1,622,700</u>		

**W-G WASTEWATER TREATMENT FACILITY
2022-2023 BUDGET**

Account #	Description	Budget
PERSONNEL SERVICES		
71 10	Personal Services	330,389
71 20	Fringe Benefits	203,591
71 30	Overtime	10,000
71 60	Certification Incentive Pay	<u>5,000</u>
TOTAL PERSONNEL SERVICES		548,980

<p align="center">City of Winston to pay Personnel Services expenses- GAWSA to reimburse 50% of costs to City of Winston</p>
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MATERIAL & SERVICES		
71 110	Office Supplies	5,000
71 120	Tools/Spare Parts	30,000
71 130	Equipment Maint/Repair	70,000
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	15,000
71 200	Electricity	150,000
71 205	Natural Gas	15,000
71 210	Water & Other Utilities	4,000
71 220	Chemicals	50,000
71 225	Salt	35,000
71 240	Lab	24,000
71 250	Personal Protective Equip.	2,000
71 320	Permit Fees	20,000
71 330	Professional Services	12,500
71 350	Insurance	33,600
71 390	Dues & Subscriptions	<u>1,500</u>
TOTAL MATERIALS & SERVICES		509,100

<p align="center">GAWSA to pay Materials & Services and Capital Outlay expenses - City of Winston to reimburse 50% of of costs to GAWSA</p>

CAPITAL OUTLAY		
71 1010	New Equipment	0
71 1020	Facility Improvements	70,000
71 1050	Owner Projects	150,000
71 1060	Emergency Sinking Fund	<u>50,000</u>
TOTAL CAPITAL OUTLAY		270,000

TOTAL PLANT EXPENSES		1,328,080
		1053590

**W-G WASTEWATER TREATMENT FACILITY
2022-2023 BUDGET**

CAPITAL OUTLAY DETAIL

Cost

New Equipment

None

Facility Improvements

Aeration Basin Actuator Addition \$50,000

Currently the facilities Aeration Basin is controlled by manually opening and closing valves. The problem with this is throughout the day the oxygen demands of each basin changes and then changes again throughout the night. Staff is unable to make these changes and therefore ends up setting the air supply at a level in such a way that works ok for day and night oxygen demands but not great. With the addition of these actuators the air can constantly be adjusted to each basin through the plants SCADA system.

Influent Pump Station Deragger \$20,000

This deragger system is designed to be retrofitted on older pumps and is connected to the electrical side of the pump. It senses current that the pump is drawing and knows when it has begun to rag up. When this happens it stops the pump momentarily and spins it backwards releasing the rag. Currently staff are cleaning pumps 2- 3 times per week.

Owner Projects

Pump Station Wet Well Rehabilitation Engineering \$150,000

The facilities wet well is original and is in need of rehabilitation. Currently the structure that supports the grating has deteriorated to a point of major concern. Earlier in the year there was a pipe that had its bolts rust away resulting the pipe falling into the wet well. This will not be a small project and needs to be professionally evaluated not only for the continual operation of it but also for the safety of the crew as they enter the structure for routine maintenance.

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.
610-1	Vehicle & Equipment Operations	Fuel, maintenance and repair costs of service vehicles and equipment.
611-1	Dues, Fees & Subscriptions	Membership dues for wastewater associations. Also includes AutoCAD, ArcGIS and Nearmap subscriptions.
612-1	Communication & IT	Includes mobile phone monthly allowance 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 any other needed safety items.
615-1	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).
633-1	Equipment/ Vehicle Purchase	Provides for new operating equipment purchases. Includes \$5,000 HDPE Welder and Confined Space Equipment Review.
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. This would allow for the installation of a pressure line on Poppy Lane. If price of pipe is reasonable, it will be more cost effective before houses are built - blocking Poppy Lane.
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
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
			RESOURCES			
*	*	590,000	Net Working Capital	595,000		
			REVENUES			
		3,000	422-3 Interest Income	4,000		
		400,000	Transferred from Other Funds	400,000		
		<u>403,000</u>	TOTAL REVENUES	<u>404,000</u>		
		993,000	TOTAL RESOURCES	<u>999,000</u>		
			REQUIREMENTS			
			WTP REFUNDING LOAN			
		305,000	Principal Due 12/1/22	315,000		
		48,260	Interest Due 12/1/22	44,402		
		44,402	Interest Due 6/1/23	40,417		
		<u>397,662</u>	TOTAL LOAN PAYMENTS	<u>399,819</u>		
		595,338	UNAPPROPRIATED ENDING FUND BALANCE	<u>599,181</u>		
		<u>993,000</u>	TOTAL WATER DEBT SERVICE REQUIREMENTS	<u>999,000</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)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	745,000	RESOURCES			
			Net Working Capital	1,000,000		
			REVENUES			
		3,500	422-4 Interest Income	5,000		
		10,320	441-4 SDC Reimbursement per EDU	15,480		
		369,600	401-4 Sewer Service Charge - Debt Service	393,000		
		<u>383,420</u>	TOTAL REVENUES	<u>413,480</u>		
		1,128,420	TOTAL RESOURCES	<u>1,413,480</u>		
			REQUIREMENTS			
			WWTP PHASE 2 LOAN			
		46,270	Principal Due 11/1/22	47,531		
		18,507	Interest Due 11/1/22	17,244		
		6,829	Loan Fees Due 11/1/22	6,363		
		46,890	Principal Due 5/1/23	48,175		
		17,880	Interest Due 6/5/23	16,600		
		<u>136,376</u>	TOTAL LOAN PAYMENTS	<u>135,913</u>		
		992,044	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,277,567</u>		
		<u>1,128,420</u>	TOTAL SANITARY DEBT SERVICE REQUIREMENTS	<u>1,413,480</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).	
401-1	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).	

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
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	1,686,000				
			RESOURCES			
			Net Working Capital	1,850,000		
			REVENUES			
			8,000 422-5 Interest Income	11,000		
			240,000 Transferred from Other Funds	-		
			67,815 442-5 SDC Water Meter Sales	67,815		
			800,000 460-5 Grant/Loan Proceeds	-		
			1,115,815 TOTAL REVENUES	78,815		
			2,801,815 TOTAL RESOURCES	1,928,815		
			REQUIREMENTS			
			WATER CAPITAL PROJECTS			
			200,000 636-5 Line Extensions	200,000		
			40,000 637-5 Intertie Construction	40,000		
			50,000 711-5 Plant Improvements	20,000		
			90,000 712-5 WTP Upgrades	50,000		
			1,800,000 713-5 Reservoir Construction/Improv	-		
			2,180,000 TOTAL CAPITAL PROJECTS	310,000		
			621,815 UNAPPROPRIATED ENDING FUND BALANCE	1,618,815		
			2,801,815 TOTAL WATER CAPITAL PROJECTS REQUIREMENTS	1,928,815		

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	Planned replacement of PVC piping with stainless steel as well as install a new MMC (advanced voltage source converter) and breakers.
713-5	Reservoir Construction	Previously planned construction of a new reservoir in Shady has been postponed. When GAWSA is more well-established, this project will be revisited.

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
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	140,000	RESOURCES			
			Net Working Capital	141,650		
			REVENUES			
		150	422-6 Interest Income	1,000		
		150	TOTAL REVENUES	1,000		
		140,150	TOTAL RESOURCES	142,650		
			REQUIREMENTS			
			SANITARY CAPITAL PROJECTS			
		140,150	Reserved for Future Requirement	142,650		
		140,150	TOTAL CAPITAL PROJECTS	142,650		
		-	UNAPPROPRIATED ENDING FUND BALANCE	-		
		140,150	TOTAL SANITARY CAPITAL PROJECTS REQ	142,650		

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. Funds will be held for future projects.
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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
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
*	*	620,000	RESOURCES			
			Net Working Capital	700,000		
			REVENUES			
		3,000	422-8 Interest Income	4,500		
		2,000	441-8 SDC Collection System Reimbursement	3,015		
		10,700	401-4 SDC Collection System Improvement	16,050		
		<u>15,700</u>	TOTAL REVENUES	<u>23,565</u>		
		635,700	TOTAL RESOURCES	<u>723,565</u>		
			REQUIREMENTS			
		250,000	COLLECTION SYSTEM IMPROVEMENT			
		<u>250,000</u>	Collection System Improvements	<u>250,000</u>		
			TOTAL COLLECTION SYSTEM IMPROVEMENTS	250,000		
		385,700	UNAPPROPRIATED ENDING FUND BALANCE	<u>473,565</u>		
		<u>635,700</u>	TOTAL SANITARY CSI REQUIREMENTS	<u>723,565</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).
401-4	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. The budget has increased to allow for the purchase of a property adjacent to the lift station on Carnes Rd.