



GREEN AREA WATER & SANITARY AUTHORITY

Fiscal Year 2021-2022 Budget

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

RESOURCES - Page 1

2. **Net Working Capital** - \$700,000 - The carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Interest** - \$3,000 - Interest earned on funds invested in the Local Government Investment Pool and Umpqua Bank.
5. **OTHER RESOURCES**
6. **Service Charges** - \$2,000,000 – revenues from water billings for approximately 3,125 service connections
7. **Connection Fees (meter sales)** – install fee for new service connections, \$500 per residential meter. Budgeted 15 meters for 21-22
8. **Special System Development Charge (Lines)** - \$50,000 – SDC wherein meter service is requested for a property fronting a main where installation was funded by Special Public Works Fund Loan.
9. **Special System Development Charges (Tank)** - \$50,000 – Special SDC assessed to properties benefitting from the construction of the Speedway Tank. Proceeds will be paid to Douglas County per IGA to partially fund construction of the tank.
10. **Standby Charges** - \$18,000 – Revenue generated from Standby fire service. Represents approximately 30 customers and over 320 hydrants.
11. **Rental Income** - \$3,172 – Annual lease income for billboard located on Carnes Road shop property.
12. **Water Service Fees & Penalties** - \$20,000 – Fees related to water sales, such as late notification fees, door hanger fees, activation fees, etc.
13. **Backflow Test Receipts** - \$2,000 - Income from billing for backflow tests ordered by the Authority upon non-compliance of a water service.
14. **Miscellaneous** – other revenues not directly related to water sales. Includes funds received from collection agency on written-off accounts, refunds, reimbursements, and insurance credits/dividends. Also includes re-install fee for previously reverted services.

TOTAL RESOURCES - \$2,875,672

FORM LB-20

**RESOURCES
WATER GENERAL
Fund**

Green Area Water & Sanitary
Name of Municipal Corporation

HISTORICAL DATA			RESOURCE DESCRIPTION	Budget for Next Year 21-22			
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body	
			Beginning Fund Balance:				
1			1. Available cash on hand* (cash basis), or				1
2	470,914	661,210	650,000	2. Net working capital* (accrual basis)	700,000		2
3				3. Previously levied taxes estimated to be received			3
4	10,761	9,573	6,000	4. Interest	3,000		4
5				5. OTHER RESOURCES			5
6	2,008,267	1,965,468	2,000,000	6. Service Charges	2,000,000		6
7	8,000	10,300	7,500	7. Connection Fees (Meter Sales)	7,500		7
8	0	0	50,000	8. Special System Dev't Charge (Lines)	50,000		8
9	0	18,193	50,000	9. Special System Dev't Charge (Tank)	50,000		9
10	17,778	18,054	18,000	10. Standby Charges	18,000		10
11	0	0		11. Rental Income	3,172		11
12	20,395	17,480	20,000	12. Water Service Fees & Penalties	20,000		12
13	3,361	2,739	2,000	13. Backflow Test Receipts	2,000		13
15	34,825	34,654	25,000	14. Miscellaneous	22,000		15
16	4,637	0	0	15. Grant Proceeds	0		16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29	2,578,938	2,737,671	2,828,500	28. Total resources, except taxes to be levied	2,875,672	0	0
30				29. Taxes necessary to balance			30
31				30. Taxes collected in year levied			31
32	2,578,938	2,737,671	2,828,500	31. TOTAL RESOURCES	2,875,672	0	0
				*Includes Unappropriated Balance budgeted last year			

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

RESOURCES - Page 3

2. **Net Working Capital** - \$1,000,000 - The carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Interest** - \$3,000 - Interest earned on funds invested in the Local Government Investment Pool and Umpqua Bank.
5. **OTHER RESOURCES**
6. **Service Charges** - \$1,034,900 - Based on 3,080 Equivalent Dwelling Units at \$28.00 per month (General Fund portion of the \$38.00 monthly charge) - the remaining \$10.00 is applied to the Debt Service Fund).
7. **System Development Charges** - \$1,950 - 10 new connections at \$195.00 each (General Fund portion of the \$2,498.00 SDC).
8. **Connection/Inspection Fees** - \$4,500 - 10 new connections at \$450.00 each.
9. **Miscellaneous** - \$3,000 - Unanticipated resources.
10. **Plan Review Fees** - \$120 - Plan review fees from developers at \$60.00 (5 or less pages) for each plan.
11. **Rental Income** - \$5,000 - Income received from rentals and Harmony pastureland lease.
12. **Reimbursement from Winston - Plant O&M** - \$408,000 - The amount anticipated to be received as reimbursement from the City of Winston for their proportionate share of the plant operating costs.
13. **County Leachate Treatment Income - Plant** - \$50,000 - Income received from Douglas County for treating the landfill's leachate at the treatment plant. 50% of this income is credited to the monthly Plant O&M expense invoice sent to the City of Winston.
14. **County Leachate Conveyance Income - GAWSA** - \$0 - Income received from Douglas County for disposing the landfill's leachate into the sewer collection system. GAWSA is not allowing leachate to be disposed into the collection system until a leachate pretreatment system is in place at the landfill.

TOTAL RESOURCES - \$2,510,470

FORM LB-20

**RESOURCES
SEWER GENERAL
Fund**

Green Area Water & Sanitary
Name of Municipal Corporation

HISTORICAL DATA			RESOURCE DESCRIPTION	Budget for Next Year 21-22			
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body	
			Beginning Fund Balance:				
1			1. Available cash on hand* (cash basis), or				1
2	1,375,188	1,296,761	2. Net working capital* (accrual basis)	1,000,000			2
3			3. Previously levied taxes estimated to be received				3
4	9,644	12,667	4. Interest	3,000			4
5			5. OTHER RESOURCES				5
6	1,060,738	1,078,232	6. Service Charges	1,034,900			6
7	4,953	5,460	7. System Development Charges	1,950			7
8	11,250	9,450	8. Connection/Inspection Fees	4,500			8
9	19,432	7,446	9. Miscellaneous	3,000			9
10	0	0	10. Plan Review Fees	120			10
11	1,771	1,418	11. Rental Income	5,000			11
12	141,517	185,553	12. Reimbursement from Winston - Plant O&M	408,000			12
13	113,304	97,424	13. County Leachate Treatment Income - Plant	50,000			13
15	39,254	0	14. County Leachate Conveyance Income	0			15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29	2,777,051	2,694,411	28. Total resources, except taxes to be levied	2,510,470	0	0	29
30			29. Taxes necessary to balance				30
31			30. Taxes collected in year levied				31
32	2,777,051	2,694,411	31. TOTAL RESOURCES	2,510,470	0	0	32
			*Includes Unappropriated Balance budgeted last year				

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 2

- 1. PERSONNEL SERVICES – WATER OPERATIONS**
- 2. Salaries – FT Employees – 362,000** - Provides for six full-time employees, including an Operations Manager whose salary is split between water and sewer operations
- 3. Salaries – Temporary Employees - \$0** – not needed at this time.
- 4. Overtime/Comp Time - \$12,000** – Overtime, On-Call, and Call-in hours are accrued by non-exempt employees as compensatory time. This line item provides for cash-outs of overtime/comp time as requested by the employees.
- 5. Social Security – \$28,600** - This reflects 7.65% of the proposed Salaries and Overtime/Comp-time.
- 6. Worker's Compensation - \$7,000** - Worker's Comp insurance, provided by SDIS or SAIF, depending on Board approval.
- 7. Unemployment Insurance - \$2,000** - The Authority is self-insured for unemployment claims. The State of Oregon will invoice the Authority for any approved claims.
- 8. Medical Insurance - \$173,000** - Provides for health coverage for 6 full-time employees + dependents, life insurance for the six full-time employees through SDIS, and short- and long-term disability, and AD&D insurance.
- 9. Retirement - \$43,500** – the Authority contributes an amount equal to 12% of employees' base salaries to a SEP plan administered through Edward Jones.

- 14. PERSONNEL SERVICES – WATER ADMINISTRATION (allocated 50/50 water/sewer)**
- 15. Salaries – FT Employees - \$128,200** - Provides for four full-time employees, plus a retiring Manager who will remain full-time until retirement.
- 16. Salaries – Temporary Employee –** provides for temporary office staff as needed.
- 17. Overtime/Comp Time - \$0**
- 18. Social Security - \$10,400** - This reflects 7.65% of the proposed Salaries for full-time employees, Overtime/Comp-time and Board Member Compensation.
- 19. Worker's Compensation - \$300** - same as above in Operations.
- 20. Unemployment Insurance - \$200** - same as above in Operations.
- 21. Medical Insurance - \$53,500** - Provides for health coverage for 4.5 full-time employees + dependents through SDIS. It also provides for life insurance, short- and long-term disability, and AD&D insurance.
- 22. Retirement - \$16,000** - same as above in Operations except for 4.5 full-time employees.
- 23. Board Member Compensation - \$1,500** - Provides for compensation and reimbursement to Board members for expenses incurred in the performance of official District duties.

DETAILED EXPENDITURES

WATER GENERAL

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

HISTORICAL DATA			EXPENDITURE DESCRIPTION PERSONNEL SERVICES	Budget for Next Year 21-22				
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body		
1			1. OPERATIONS				1	
2			2. Salaries - FT Employees	362,000			2	
3			3. Salaries - Temporary Employees	0			3	
4			4. Overtime/Comp Time	12,000			4	
5			5. Social Security	28,600			5	
6			6. Worker's Compensation	7,000			6	
7			7. Unemployment Insurance	2,000			7	
8			8. Medical Insurance	173,000			8	
9			9. Retirement	43,500			9	
10			10.				10	
11	564,287	689,450	752,300	11. TOTAL WATER OPERATIONS	628,100	0	0	11
12			12.				12	
13			13.				13	
14			14. ADMINISTRATION				14	
15			15. Salaries - FT Employees	128,200			15	
16			16. Salaries - Temporary Employees	7,500			16	
17			17. Overtime/Comp Time	0			17	
18			18. Social Security	10,400			18	
19			19. Worker's Compensation	300			19	
20			20. Unemployment Insurance	200			20	
21			21. Medical Insurance	53,500			21	
22			22. Retirement	16,000			22	
23			23. Board Member Compensation	1,500			23	
24			24.				24	
25	224,808	248,679	303,850	25. TOTAL WATER ADMINISTRATION	217,600	0	0	25
26							26	
27							27	
28							28	
29							29	
30							30	
31							31	
32							32	
33	789,095	938,129	1,056,150	33. TOTAL EXPENDITURES	845,700	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 2

1. PERSONNEL SERVICES – SEWER OPERATIONS

2. **Salaries – FT Employees** – \$215,000 - Provides for 3 full-time employees, including an Operations Manager whose salary is split between water and sewer operations, and the retiring Collection System Consultant.
3. **Salaries – Temporary Employees** - \$0 – not needed at this time.
4. **Overtime/Comp Time** - \$6,000 – Overtime, On-Call, and Call-in hours are accrued by non-exempt employees as compensatory time. This line item provides for cash-outs of overtime/comp time as requested by the employees.
5. **Social Security** – \$17,000 - This reflects 7.65% of the proposed Salaries and Overtime/Comp-time.
6. **Worker's Compensation** - \$4,000 - Worker's Comp insurance, provided by SDIS or SAIF, depending on Board approval.
7. **Unemployment Insurance** - \$1,000 - The Authority is self-insured for unemployment claims. The State of Oregon will invoice the Authority for any approved claims.
8. **Medical Insurance** - \$75,000 - Provides for health coverage for 6 full-time employees + dependents, life insurance for the six full-time employees through SDIS, and short- and long-term disability, and AD&D insurance.
9. **Retirement** - \$25,800 – the Authority contributes an amount equal to 12% of employees' base salaries to a SEP plan administered through Edward Jones.

14. PERSONNEL SERVICES – SEWER ADMINISTRATION (allocated 50/50 water/sewer)

15. **Salaries – FT Employees** - \$128,200 - Provides for four full-time employees, plus a retiring Manager who will remain full-time until retirement.
16. **Salaries – Temporary Employee** – provides for temporary office staff as needed.
17. **Overtime/Comp Time** - \$0
18. **Social Security** - \$10,400 - This reflects 7.65% of the proposed Salaries for full-time employees, Overtime/Comp-time and Board Member Compensation.
19. **Worker's Compensation** - \$300 - same as above in Operations.
20. **Unemployment Insurance** - \$200 - same as above in Operations.
21. **Medical Insurance** - \$53,500 - Provides for health coverage for 4.5 full-time employees + dependents through SDIS. It also provides for life insurance, short- and long-term disability, and AD&D insurance.
22. **Retirement** - \$16,000 - same as above in Operations except for 4.5 full-time employees.
23. **Board Member Compensation** - \$1,500 - Provides for compensation and reimbursement to Board members for expenses incurred in the performance of official District duties.

DETAILED EXPENDITURES

SEWER GENERAL

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

1	HISTORICAL DATA			EXPENDITURE DESCRIPTION PERSONNEL SERVICES	Budget for Next Year 21-22			1
	Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body	
1				1. OPERATIONS				1
2				2. Salaries - FT Employees	215,000			2
3				3. Salaries - Temporary Employees	0			3
4				4. Overtime/Comp Time	6,000			4
5				5. Social Security	17,000			5
6				6. Worker's Compensation	4,000			6
7				7. Unemployment Insurance	1,000			7
8				8. Medical Insurance	75,000			8
9				9. Retirement	25,800			9
10				10.				10
11	270,848	290,781	430,400	11. TOTAL SEWER OPERATIONS	343,800	0	0	11
12				12.				12
13				13.				13
14				14. ADMINISTRATION				14
15				15. Salaries - FT Employees	128,200			15
16				16. Salaries - Temporary Employees	7,500			16
17				17. Overtime/Comp Time	0			17
18				18. Social Security	10,400			18
19				19. Worker's Compensation	300			19
20				20. Unemployment Insurance	200			20
21				21. Medical Insurance	53,500			21
22				22. Retirement	16,000			22
23				23. Board Member Compensation	1,500			23
24				24.				24
25	271,077	271,147	254,300	25. TOTAL SEWER ADMINISTRATION	217,600	0	0	25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33	541,925	561,928	684,700	33. TOTAL EXPENDITURES	561,400	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 3

MATERIALS & SERVICES

- 1. WATER OPERATIONS**
- 2. Vehicle & Equipment Operation** - \$15,000 - Fuel, maintenance and repair costs of the service vehicles and equipment.
- 3. Cell Phones** - \$3,600 - Cellular phone allowance for 6 operators at \$50.00 per month.
- 4. R&M - Field** - \$35,000 – Materials and costs associated with the repair, replacement, and maintenance of various aspects of the Authority’s water distribution system, including the Highlands pump station.
- 5. R&M - Plant** - \$45,000 – includes materials and supplies for repairing/maintaining all equipment, pumps, and operations at the water treatment plant. Also includes the quarterly maintenance fee for the sewer tie-in at Rising River RV Park. This includes lighting updating at the Carnes Road shop.
- 6. Tools & Supplies** - \$7,000 - Tools and supplies needed for operations.
- 7. Utilities** - \$130,000 – electricity and natural gas utilities for the plant and field operations.
- 8. Dues & Subscriptions** - \$6,000 - Membership dues for UBOS, OAWU, and AWWA. Also includes: One-Calls (pre-dig notifications), various fees and permits such as the Filter Backwash Fee, Hazardous Substance Fee, Water System Survey Fee, and certification fees
- 9. Travel & Training** - \$8,000 – costs for seminars, meals & lodging, local and online classes, training required for obtaining and renewing certifications.
- 10. Miscellaneous** - \$2,000 – covers those expenditures not designated by other line items in the budget
- 11. Engineering Services** - \$5,000 – Engineering services for small water system projects.
- 12. Chemicals** - \$55,000 – chemicals and minerals used in treatment and disinfection, such as: Aluminum Chlorohydrate (ACH), salt, phosphoric acid, citric acid, and calcium theosulfate. Budget line has increased due to rising costs of chemicals/freight.
- 13. Water samples** - \$9,500 – fees paid to Umpqua Research for water sample testing. Fees vary each year depending on required testing intervals.
- 14. MIOX System Maintenance** - \$2,000 – designated for maintenance to the on-site chlorine generation system used in the disinfection process.
- 15. New Connections Materials** - \$3,000 – costs associated with installing new service connections for water service, such as valves and traffic boxes.
- 16. Summer Stored Water Fee** - \$6,000 – annual reservation fee to Lookingglass-Olalla Water Control District, plus an allowance for any potential water purchased if necessary.
- 17. Safety Equipment** - \$3,500 – provides for purchase of PPE, uniforms, and annual fire extinguisher inspections/maintenance.
- 18. Emergency Inter-tie** - \$1,500 – regular maintenance such as painting and rock placement as needed at inter-tie pump sites.
- 19. Backflow Testing** - \$2,300 – Backflow Test costs for customers who have been notified, but do not comply with, the State’s annual testing requirement.
- 20. Reservoir Maintenance** - \$3,000 – maintenance work at reservoir sites and access roads.
- 21. Inventory Adjustment** - \$5,000 – suspense account for service parts and materials that have been purchased but not used yet.
- 22. TOTAL OPERATIONS - \$347,400**

FORM LB-31			DETAILED EXPENDITURES				Green Area Water & Sanitary			
			WATER GENERAL							
			Name of Organizational Unit-Fund				Name of Municipal Corporation			
	HISTORICAL DATA			EXPENDITURE DESCRIPTION MATERIALS & SERVICES			Budget for Next Year 21-22			
	Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21				Proposed Budget		Adopted by Governing Body	
1				1. OPERATIONS						1
2				2. Vehicle & Equipment Operation			15,000			2
3				3. Cell Phones			3,600			3
4				4. R&M - Field			35,000			4
5				5. R&M - Plant			45,000			5
6				6. Tools & Supplies			7,000			6
7				7. Utilities			130,000			7
8				8. Dues & Subscriptions			6,000			8
9				9. Travel & Training			8,000			9
10				10. Miscellaneous			2,000			10
11				11. Engineering Services			5,000			11
12				12. Chemicals			55,000			12
13				13. Water Samples			9,500			13
14				14. Miox System Maintenance			2,000			14
15				15. New Connections Materials			3,000			15
16				16. Summer Stored Water Fee			6,000			16
17				17. Safety Equipment			3,500			17
18				18. Emergency Inter-tie			1,500			18
19				19. Backflow/Non-Compliance Testing			2,300			19
20				20. Reservoir Maintenance			3,000			20
21				21. Inventory Adjustment			5,000			21
22	265,251	290,974	351,700	22. TOTAL OPERATIONS			347,400	0	0	22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	265,251	290,974	351,700	33. TOTAL EXPENDITURES			347,400	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 3

MATERIALS & SERVICES

1. SEWER OPERATIONS

2. **Vehicle & Equipment Operation** - \$16,000 - Fuel, maintenance and repair costs of the service vehicles and equipment.
3. **Cell Phones** - \$1,800 - Cellular phone allowance for 3 operators at \$50.00 per month.
4. **Repair Lines & Manholes** - \$50,000 - Mainline repairs, jet cleaning mainlines, seal and/or repair of manholes, TV of lines, smoke testing, and any other repairs of the lines and manholes as needed.
5. **Equipment Rental** - \$6,000 - Equipment rental needed for maintenance. Allows for CAT rental to level Holgate ranch for land application.
6. **Tools & Supplies** - \$3,500 - Tools and supplies needed for operations.
7. **Dues & Subscriptions** - \$1,500 - Membership dues for wastewater associations.
8. **Travel & Training** - \$3,000 - For renewal of wastewater certifications and for the operators to maintain knowledge and awareness of current practices in the wastewater field.
9. **Operations Expense Account** - \$500 - For meetings with engineers, other agencies, special meetings, etc.
10. **DEQ Plan Review Fee** - \$1,000 - DEQ requires a fee for every line extension plan submitted to them for review.
11. **Engineering Services** - \$5,000 - Engineering services for the sewer collection system. This also allows for a design of a pond at G4. This does not include engineering services for specific Capital Improvement and Sewer Rehab projects identified in the Master Plan.
12. **Operation & Maintenance Pump Sta G4** - \$40,000 - Electricity, phone for alarm system, water, maintenance to building, pumps, valves, generator and electrical controls at the pump station.
13. **Operation & Maintenance STEP Systems** - \$3,000 - Provides for the cost of maintenance to the STEP systems and Rising River system.
14. **Operation & Maintenance Pump Stations** - \$5,000 - Electricity, water, alarm system, and maintenance at the Oak Creek Pump Station and Briarwood Pump Station..

16. TOTAL OPERATIONS - \$136,300

19. PLANT OPERATIONS

20. **Operation & Maintenance Regional Plant** - \$1,075,000 - Provides funds to pay for the plant expenses. GAWSA is responsible for paying the operation and maintenance and capital outlay expenses for the treatment plant. The City of Winston reimburses the GAWSA for their proportionate share of those costs. The City of Winston is responsible for the plant personnel services and GAWSA reimburses the City of Winston for 50% of those costs. (See Supplemental Information – 1 & 2).

22. TOTAL PLANT OPERATIONS - \$1,075,000

**DETAILED EXPENDITURES
SEWER GENERAL**

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

Line Item	HISTORICAL DATA			EXPENDITURE DESCRIPTION MATERIALS & SERVICES			Budget for Next Year 21-22			
	Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21				Proposed Budget		Adopted by Governing Body	
1				1. OPERATIONS						1
2				2. Vehicle & Equipment Operation			16,000			2
3				3. Cell Phones			1,800			3
4				4. Repair Lines & Manholes			50,000			4
5				5. Equipment Rental			6,000			5
6				6. Tools & Supplies			3,500			6
7				7. Dues & Subscriptions			1,500			7
8				8. Travel & Training			3,000			8
9				9. Operations Expense Account			500			9
10				10. DEQ Plan Review Fee			1,000			10
11				11. Engineering Services			5,000			11
12				12. Operation & Maintenance Pump Sta G4			40,000			12
13				13. Operation & Maintenance STEP Systems			3,000			13
14				14. Operation & Maintenance Oak Creek PS			5,000			14
15				15.						15
16	69,198	75,761	127,000	16. TOTAL OPERATIONS			136,300	0	0	16
17				17.						17
18				18.						18
19				19. PLANT OPERATIONS						19
20	595,375	668,900	1,038,000	20. Operation & Maintenance Regional Plant			1,075,000			20
21				21.						21
22	595,375	668,900	1,038,000	22. TOTAL PLANT OPERATIONS			1,075,000	0	0	22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	664,573	744,661	1,165,000	33. TOTAL EXPENDITURES			1,211,300	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 4

MATERIALS & SERVICES

1. **WATER ADMINISTRATION (allocated 50/50 water/sewer)**
2. **Attorney Fees** - \$5,000 - Attorney services on an "as needed" basis for services such as: contract review, policies, agreements, etc.
3. **Auditor Fees** - \$10,500 - The cost of the annual audit prepared by the auditing firm and the State's audit review fee.
4. **Consulting Services** - \$5,000 - All consulting services other than attorney and accounting services.
5. **Office Supplies** - \$4,000 - The cost of all office supplies and office equipment less than \$500.
6. **Elections** - \$1,500 – Proportionate election costs for the May 2021 election for Board Members and the authority formation.
7. **Utilities** - \$3,000 – Electricity and natural gas service for the office building
8. **Communication-IT Services** – \$13,000 - Phone, internet and IT services including cyber security and backup services. It also provides for website maintenance, admin cell phone allowance and computer application subscriptions.
9. **Budget/Publish Notices** - \$350 - For publishing legal notices in the News Review and other budget preparation costs.
10. **Public Relations** - \$500 - Provides for delivery of important news and updates to customers, and any promotional items
11. **Postage** - \$1,250 - Provides for postage for mailing of correspondence and customer notices other than regular billing statements.
12. **Insurance – Property/Liability/Cyber** - \$53,000 – Authority insurance coverage through SDIS
13. **Billing Costs** - \$18,000 – costs associated with utility billing management, billing statement printing/mailing, customer web portal, IVR service
14. **Merchant Services** - \$22,000 – the costs for processing customer credit card and ACH payments
15. **Dues & Subscriptions** - \$5,000 - Membership dues for SDAO, OGFOA, OSCP, AICPA, and AWWA. Also includes local newspaper subscription.
16. **Miscellaneous** - \$2,000 – covers those items for which there is no other applicable designation of expenditure. This can include costs for luncheons, staff meetings, Board meetings, and incidental expenditures as they arise.
17. **Travel & Training** - \$3,000 – Represents staff and/or Board members' costs of attending annual conferences, including lodging and mileage. It also includes costs of Continuing Professional Education.
18. **Rental Property Maintenance** - \$19,000 - Provides for repairs and taxes for the rental properties including Krohn, Harmony and Holgate as needed.
19. **Office Building Repair & Maintenance** - \$2,000 - Provides for repairs to the office building as needed and monthly maintenance costs.
20. **Contract Services** - \$28,8000 – outsourced meter reading service contract with Metereaders LLC. The service contract renewal price is 75 cents per meter read, with contract expiration date of June 2023.
21. **Bank Charges** - \$500 - Monthly service charges for the Authority's checking account and Local Government Investment Pool accounts.

33. **TOTAL WATER ADMINISTRATION - \$178,400**

**DETAILED EXPENDITURES
WATER GENERAL**

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

HISTORICAL DATA			EXPENDITURE DESCRIPTION MATERIALS & SERVICES	Budget for Next Year 21-22				
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body		
1			1. ADMINISTRATION			1		
2			2. Attorney Fees	5,000		2		
3			3. Auditor Fees	10,500		3		
4			4. Consulting Services	5,000		4		
5			5. Office Supplies	4,000		5		
6			6. Elections	1,500		6		
7			7. Utilities	3,000		7		
8			8. Communication-IT Services	13,000		8		
9			9. Budget/Publish Notices	350		9		
10			10. Public Relations	500		10		
11			11. Postage	1,250		11		
12			12. Insurance - Property/Liability/Cyber	53,000		12		
13			13. Billing Costs	18,000		13		
14			14. Merchant Services	22,000		14		
15			15. Dues & Subscriptions	5,000		15		
16			16. Miscellaneous	2,000		16		
17			17. Travel & Training	3,000		17		
18			18. Office Building Repair & Maintenance	2,000		18		
19			19. Contract Services	28,800		19		
20			20. Bank Charges	500		20		
21						21		
22						22		
23						23		
24						24		
25						25		
26						26		
27						27		
28						28		
29						29		
30						30		
31						31		
32						32		
33	147,591	158,508	193,550	33. TOTAL ADMIN EXPENDITURES	178,400	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES - Page 4

MATERIALS & SERVICES

- 1. SEWER ADMINISTRATION (allocated 50/50 water/sewer)**
- 2. Attorney Fees** - \$5,000 - Attorney services on an "as needed" basis for services such as: contract review, policies, agreements, etc.
- 3. Auditor Fees** - \$12,500 - The cost of the annual audit prepared by the auditing firm and the State's audit review fee.
- 4. Consulting Services** - \$5,000 - All consulting services other than attorney and accounting services.
- 5. Bad Debts** - \$1,000 - Balances owed by customers who have filed for bankruptcy, which the district cannot collect.
- 6. Office Supplies** - \$4,000 - The cost of all office supplies and office equipment less than \$500.
- 7. Elections** - \$1,500 - Proportionate election costs for the May 2021 election for Board Members and authority formation.
- 8. Utilities** - \$4,000 - Electricity and natural gas for the office building.
- 9. Communication-IT Services** - \$13,000 - Phone, internet and IT services including cyber security and backup services. It also provides for website maintenance, admin cell phone allowance and computer application subscriptions.
- 10. Budget/Publish Notices** - \$1,000 - For publishing legal notices in the News Review and other budget preparation costs.
- 11. Public Relations** - \$500 - Provides for delivery of important news and updates to customers, and any promotional items.
- 12. Postage** - \$1,250 - Provides for postage for mailing of correspondence and customer notices other than regular billing statements.
- 13. Refund Line Extensions** - \$900 - Provides for reimbursement to developers for line extensions prior to 1979. There are 3 connections at \$300 each due when connected.
- 14. Refund Service Charges** - \$2,000 - Provides for refunds of service charge overpayments.
- 15. Refund Connection Fees** - \$6,000 - Provides for refunds of System Development Charges-Connection/Inspection fees.
- 16. Insurance - Property/Liability/Cyber** - \$29,000 - Authority insurance coverage through SDIS
- 17. Billing Costs** - \$8,000 - costs associated with utility billing management, billing statement printing/mailing, customer web portal, IVR service
- 18. Merchant Services** - \$5,000 - the costs for processing customer credit card and ACH payments
- 19. Dues & Subscriptions** - \$4,000 - Membership dues for SDAO, OGFOA, OSCPA, AICPA, and AWWA. Also includes local newspaper subscription.
- 20. Miscellaneous** - \$2,000 - covers those items for which there is no other applicable designation of expenditure. This can include costs for luncheons, staff meetings, Board meetings, and incidental expenditures as they arise.
- 21. Travel & Training** - \$3,000 - Represents staff and/or Board members' costs of attending annual conferences, including lodging and mileage. It also includes costs of Continuing Professional Education.
- 22. Rental Property Maintenance** - \$20,000 - Provides for repairs and taxes for the rental properties including Krohn, Harmony and Holgate as needed.
- 23. Office Building Repair & Maintenance** - \$3,000 - Provides for repairs to the office building as needed and monthly maintenance costs.
- 24. Bank Charges** - \$500 - Monthly service charges for the Authority's checking account and Local Government Investment Pool accounts.

- 33. TOTAL SEWER ADMINISTRATION - \$131,500**

FORM LB-31			DETAILED EXPENDITURES		Green Area Water & Sanitary			
			SEWER GENERAL					
			Name of Organizational Unit-Fund		Name of Municipal Corporation			
HISTORICAL DATA			EXPENDITURE DESCRIPTION MATERIALS & SERVICES	Budget for Next Year 21-22				
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body		
1			1. ADMINISTRATION				1	
2			2. Attorney Fees		5,000		2	
3			3. Auditor Fees		12,500		3	
4			4. Consulting Services		5,000		4	
5			5. Bad Debts		1,000		5	
6			6. Office Supplies		4,000		6	
7			7. Elections		1,500		7	
8			8. Utilities		4,000		8	
9			9. Communication-IT Services		13,000		9	
10			10. Budget/Publish Notices		350		10	
11			11. Public Relations		500		11	
12			12. Postage		1,250		12	
13			13. Refund Line Extensions		900		13	
14			14. Refund Service Charges		2,000		14	
15			15. Refund Connection Fees		6,000		15	
16			16. Insurance - Property/Liability/Cyber		29,000		16	
17			17. Billing Costs		8,000		17	
18			18. Merchant Services		5,000		18	
19			19. Dues & Subscriptions		4,000		19	
20			20. Miscellaneous		2,000		20	
21			21. Travel & Training		3,000		21	
22			22. Rental Property Maintenance		20,000		22	
23			23. Office Building Repair & Maintenance		3,000		23	
24			24. Bank Charges		500		24	
25							25	
26							26	
27							27	
28							28	
29							29	
30							30	
31							31	
32							32	
33	73,066	0	132,700	33. TOTAL ADMIN EXPENDITURES	131,500	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES – CAPITAL OUTLAY - Page 5

1. OPERATIONS

- 2. Equipment Purchases** - \$5,000 - Provides for all new operating equipment purchases over \$1,000. This year's budget includes \$7,000 for a hot saw.
- 3. Meter Installations** - \$3,000 – costs to the Authority for the actual meter portion of a water service installation.
- 4. Replace Lines** - \$50,000 – Smaller line improvements done the service crew are budgeted in the General Fund
- 5. Replace Filter Membranes** - \$425,000 – costs to replace 554 membranes for the treatment plant

8. TOTAL WATER OPERATIONS - \$490,000

11. ADMINISTRATION

- 12. Equipment Purchases** - \$1,500 – provides for office equipment/computer hardware as needed
- 13. Building Improvement** - \$2,000 – there are no major improvements planned for the water dept office.
- 14. Software Conversions** - \$19,700 – includes \$4,700 to integrate the backflow management data into the water billing software, and \$15,000 for accounting system conversion.
- 15. Vehicle Purchase** - \$20,000 – to purchase an Authority vehicle to be used for daily errands and travel to seminars and conferences.

16. TOTAL WATER ADMINISTRATION - \$43,200

**DETAILED EXPENDITURES
WATER GENERAL**

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

Line Item	HISTORICAL DATA			EXPENDITURE DESCRIPTION CAPITAL OUTLAY			Budget for Next Year 21-22			
	Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21				Proposed Budget		Adopted by Governing Body	
1				1. OPERATIONS						1
2				2. Equipment Purchases			12,000			2
3				3. Meter Installations			3,000			3
4				4. Replace Lines			50,000			4
5				5. Replace Filter Membranes			425,000			5
7				7.						7
8	30,130	5,380	249,000	8. TOTAL OPERATIONS			490,000	0	0	8
9				9.						9
10				10.						10
11				11. ADMINISTRATION						11
12				12. Equipment Purchases			1,500			12
13				13. Building Improvement			2,000			13
14				14. Software Conversions			19,700			14
				15. Vehicle Purchase			20,000			
15				16.						15
16	54,083	6,595	5,000	17. TOTAL ADMINISTRATION			43,200	0	0	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	84,213	11,975	254,000	34. TOTAL EXPENDITURES			533,200	0	0	33

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

EXPENDITURES – CAPITAL OUTLAY - Page 5

1. OPERATIONS

- 2. Equipment Purchases** - \$25,000 - Provides for all new operating equipment purchases over \$500. This includes the potential purchase of laser level/tripod.
- 3. G4 Pump Station Upgrade** - \$20,000 – Provides for upgrades to the G4 Pump Station including the potential for remote access and surveillance cameras.
- 4. Collection System Improvements** - \$10,000 – Provides for Capital Improvement projects listed in the Master Plan. The General Fund component is 50% of those costs. The remaining 50% is reflected in the Collection System Improvement Fund. This would allow for the installation of a pressure line on Poppy Lane.
- 5. Lines/Manhole Replacement** - \$20,000 - Lines and/or manhole replacement costs designated as capital expenditures not listed in the Master Plan. This also provides for converting the STEP system at 275 Grant Smith to a gravity system.

8. TOTAL SEWER OPERATIONS - \$75,000

11. ADMINISTRATION

- 12. Equipment Purchases** - \$1,500 – provides for office equipment/computer hardware as needed
- 13. Building Improvement** - \$15,000 - Provides for a security fence at the back of the office property.
- 14. Software Conversions** - \$28,000 – includes \$13,000 for conversion/merging of sewer billing data with the UMS water billing software, and \$15,000 for accounting system conversion.
- 15. Vehicle Purchase** - \$20,000 – to purchase an Authority vehicle to be used for daily errands and travel to seminars and conferences.

16. TOTAL SEWER ADMINISTRATION - \$64,500

DETAILED EXPENDITURES

SEWER GENERAL

Green Area Water & Sanitary

Name of Organizational Unit-Fund

Name of Municipal Corporation

HISTORICAL DATA			EXPENDITURE DESCRIPTION CAPITAL OUTLAY	Budget for Next Year 21-22		
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body
1			1. OPERATIONS			1
2			2. Equipment Purchases	25,000		2
3			3. G4 Pump Station Upgrade	20,000		3
4			4. Collection System Improvements	10,000		4
5			5. Lines/Manhole Replacement	20,000		5
7			7.			7
8	93,087	10,809	8. TOTAL OPERATIONS	75,000	0	0 8
9			9.			9
10			10.			10
11			11. ADMINISTRATION			11
12			12. Equipment Purchases	1,500		12
13			13. Building Improvement	15,000		13
			14. Software Conversions	28,000		
			15. Vehicle Purchase	20,000		
15			16.			15
16	3,104	3,045	17. TOTAL ADMINISTRATION	64,500	0	0 16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33	96,191	13,854	34. TOTAL EXPENDITURES	139,500	0	0 33

**GREEN AREA WATER & SANITARY AUTHORITY
WATER GENERAL FUND
LINE ITEM EXPLANATIONS**

WATER EXPENDITURE SUMMARY - Page 6

- 7. TOTAL PERSONNEL SERVICES - \$845,700**
- 14. TOTAL MATERIALS AND SERVICES - \$525,800**
- 19. TOTAL CAPITAL OUTLAY - \$533,200**
- 20. TRANSFERRED TO CAPITAL PROJECTS FUND - \$240,000**
- 21. TRANSFERRED TO DEBT SERVICE FUND - \$400,000**
- 22. RESERVE FOR REPAYMENT (LINES) - \$50,000 – money collected under special SDC (LINES)**
- 23. IGA DOUGLAS COUNTY (TANK) - \$50,000 – paid, as received from special SDC (TANK), to Douglas County.**
- 25. GENERAL OPERATING CONTINGENCY - \$75,000 - Provides for transfers to line items with unforeseen expenditures. This amount is within the 10% of total expenditures allowed to be transferred through a resolution passed by the Board.**
- 27. TOTAL EXPENDITURES - \$2,718,700**
- 28. UNAPPROPRIATED ENDING FUND BALANCE - \$155,972 - An amount set aside to be used as a cash carryover for next year's budget.**
- 29. TOTAL - \$2,875,672 - Total of expenditures, including contingency and unappropriated ending fund balance. This total must equal the Total Resources on Page 1.**

**EXPENDITURE SUMMARY
WATER GENERAL**

Green Area Water & Sanitary

Fund

Name of Municipal Corporation

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget for Next Year 21-22			
	Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body	
PERSONNEL SERVICES								
1	564,287	689,450	752,300	1. OPERATIONS	628,100	0	0	1
2	224,808	248,679	303,850	2. ADMINISTRATION	217,600	0	0	2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	789,095	938,129	1,056,150	7. TOTAL PERSONNEL SERVICES	845,700	0	0	7
MATERIALS AND SERVICES								
8	265,251	290,974	351,700	8. OPERATIONS	347,400	0	0	8
9	147,591	158,508	193,550	9. ADMINISTRATION	178,400	0	0	9
10				10.		0	0	10
11				11.				11
12				12.				12
13	412,842	449,482	545,250	13. TOTAL MATERIALS AND SERVICES	525,800	0	0	13
CAPITAL OUTLAY								
14	30,130	5,380	249,000	14. OPERATIONS	490,000	0	0	14
15	54,083	6,595	5,000	15. ADMINISTRATION	43,200	0	0	15
16				16.				16
17				17.				17
18				18.				18
19	84,213	11,975	254,000	19. TOTAL CAPITAL OUTLAY	533,200	0	0	19
TRANSFERRED TO OTHER FUNDS								
20	200,000	240,000	240,000	20. TRANSFER TO CAPITAL PROJECTS FUND	240,000	0	0	20
21	400,000	400,000	400,000	21. TRANSFER TO DEBT SERVICE FUND	400,000			21
22	0	0	50,000	22. RESERVE FOR REPAYMENT (LINES)	50,000			22
23	0	18,194	50,000	23. IGA DOUGLAS CO (TANK)	50,000			23
24	31,578			24.				24
25			75,000	25. GENERAL OPERATING CONTINGENCY	75,000			25
26	631,578	658,194	815,000	26. TOTAL TRANSFERS & CONTINGENCIES	815,000			26
27	1,917,728	2,057,780	2,670,400	27. TOTAL EXPENDITURES	2,719,700			27
28	661,210	679,891	158,100	28. UNAPPROPRIATED ENDING FUND BALANCE	155,972			28
29	2,578,938	2,737,671	2,828,500	29. TOTAL	2,875,672	0	0	29

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER GENERAL FUND
LINE ITEM EXPLANATIONS**

SEWER EXPENDITURE SUMMARY - Page 6

- 7. **TOTAL PERSONNEL SERVICES** - \$561,400
- 14. **TOTAL MATERIALS AND SERVICES** - \$1,342,800
- 24. **TOTAL CAPITAL OUTLAY** - \$139,500
- 25. **TRANSFERRED TO OTHER FUNDS** - \$0
- 25. **GENERAL OPERATING CONTINGENCY** - \$100,000 - Provides for transfers to line items with unforeseen expenditures. This amount is within the 10% of total expenditures allowed to be transferred through a resolution passed by the Board.
- 27. **TOTAL EXPENDITURES** - \$2,143,700
- 28. **UNAPPROPRIATED ENDING FUND BALANCE** - \$366,770 - An amount set aside to be used as a cash carryover for next year's budget.
- 29. **TOTAL** - \$2,510,470 - Total of expenditures, including contingency and unappropriated ending fund balance. This total must equal the Total Resources on Page 1.

**EXPENDITURE SUMMARY
SEWER GENERAL**

Green Area Water & Sanitary

Fund

Name of Municipal Corporation

HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget for Next Year 21-22				
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body		
PERSONNEL SERVICES								
1	270,848	290,781	430,400	1. OPERATIONS	343,800	0	0	1
2	271,077	271,147	254,300	2. ADMINISTRATION	217,600	0	0	2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	541,925	561,928	684,700	7. TOTAL PERSONNEL SERVICES	561,400	0	0	7
MATERIALS AND SERVICES								
8	69,198	75,761	127,000	8. OPERATIONS	136,300	0	0	8
9	595,375	668,900	1,038,000	9. PLANT OPERATIONS	1,075,000	0	0	9
10	73,066	68,536	132,700	10. ADMINISTRATION	131,500	0	0	10
11				11.				11
12				12.				12
13				13.				13
14	737,639	813,197	1,297,700	14. TOTAL MATERIALS AND SERVICES	1,342,800	0	0	14
CAPITAL OUTLAY								
15	93,087	10,809	135,000	15. OPERATIONS	75,000	0	0	15
16	3,104	3,045	35,000	16. ADMINISTRATION	64,500	0	0	16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21	96,191	13,854	170,000	21. TOTAL CAPITAL OUTLAY	139,500	0	0	21
TRANSFERRED TO OTHER FUNDS								
22	0	0	0	22. TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	22
23				23.				23
24				24.				24
25			100,000	25. GENERAL OPERATING CONTINGENCY	100,000			25
26	0	0	100,000	26. TOTAL TRANSFERS & CONTINGENCIES	100,000			26
27	1,375,755	1,388,979	2,252,400	27. TOTAL EXPENDITURES	2,143,700			27
28	1,401,296	1,305,432	545,570	28. UNAPPROPRIATED ENDING FUND BALANCE	366,770			28
29	2,777,051	2,694,411	2,797,970	29. TOTAL	2,510,470	0	0	29

**GREEN SANITARY DISTRICT
COLLECTION SYSTEM IMPROVEMENT FUND
LINE ITEM EXPLANATIONS**

Page 7

RESOURCES

1. **Working Capital** - \$620,000 - Carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Earnings from temporary investments** - \$3,000 - Interest earned on the funds invested in Local Government Investment Pool.
6. **SDC-Collection System Reimbursement** - \$2,000 - 10 new connections at \$201.00 each (the "Reimbursement fee - Lines" portion of the \$2,498.00 SDC).
7. **SDC-Collection System Improvement** - \$10,700 - 10 new connections at \$1,070.00 each (the "Improvement fee - Lines" portion of the \$2,498.00 SDC).

REQUIREMENTS

1. **CAPITAL OUTLAY**
2. **Collection System Improvements** - \$250,000 - 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 General Fund – Capital Outlay. The budget has increased to allow for the purchase of a property adjacent to the lift station on Carnes Road.
16. **Unappropriated Ending Fund Balance** - \$385,700 - An amount set aside to be used as a cash carryover for next year's budget. This amount includes the total of the anticipated resources which cannot be used in the year received.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
COLLECTION SYSTEM IMPROVEMENT
Fund**

Green Area Water & Sanitary
(Name of Municipal Corporation)

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 21-22		
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body
			RESOURCES			
			Beginning Fund Balance:			
1			1. Cash on hand * (cash basis), or equity transfer			1
2	485,556	531,519	2. Working capital* (accrual basis)	620,000		2
3			3. Previously levied taxes estimated to be received			3
4	13,690	12,500	4. Earnings from temporary investments	3,000		4
5			5. Transferred from other funds			5
6	5,103	5,628	6. SDC-Collection System Reimbursement	2,000		6
7	27,170	29,960	7. SDC-Collection System Improvement	10,700		7
8			8.			8
9	531,519	579,607	9. Total resources, except taxes to be levied	635,700	0	0
10			10. Taxes necessary to balance			10
11			11. Taxes collected in year levied			11
12	531,519	579,607	12. TOTAL RESOURCES	635,700	0	0
			REQUIREMENTS			
1			1. CAPITAL OUTLAY			1
2	0	0	2. Collection System Improvement	250,000		2
3			3.			3
4			4.			4
5			5.			5
6			6.			6
7			7.			7
8			8.			8
9			9.			9
10			10.			10
11			11.			11
12			12.			12
13			13.			13
14			14.			14
15			15.			15
16	531,519	579,607	16. UNAPPROPRIATED ENDING FUND BALANCE	385,700	0	0
17	531,519	579,607	17. TOTAL REQUIREMENTS	635,700	0	0

*Includes unappropriated balance budgeted last year

**GREEN AREA WATER & SANITARY AUTHORITY
WATER DEBT SERVICE FUND
LINE ITEM EXPLANATIONS**

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RESOURCES

2. **Working Capital** - \$590,000 - Carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Earnings from temporary investments** - \$3,000 - Interest earned on the funds invested in LGIP.
5. **Transferred from Other Funds** - \$400,000 – transferred from General Fund water rates to fund Debt Service payments on Treatment Plant refunding Loan.

REQUIREMENTS

1. **Refunding Loan – Principal due 12/1/21** - \$305,000 - Repayment of the Treatment Plant Upgrade refunding loan.
2. **Refunding Loan – Interest due 12/1/21** - \$48,260 - Same as above.
3. **Refunding Loan – Interest due 6/1/22** - \$44,402 - Same as above.
18. **Unappropriated Ending Fund Balance** - \$495,338 -

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATER DEBT SERVICE FUND**

Green Area Water & Sanitary
(Name of Municipal Corporation)

Fund

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 21-22		
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body
			RESOURCES			
			Beginning Fund Balance:			
1			1. Cash on hand * (cash basis), or			1
2	553,770	567,397	2. Working capital* (accrual basis)	590,000		2
3			3. Previously levied taxes estimated to be received			3
4			4. Earnings from temporary investments	3,000		4
5			5. Transferred from other funds	400,000		5
8			8.			8
9	553,770	567,397	9. Total resources, except taxes to be levied	993,000	0	9
10			10. Taxes necessary to balance			10
11			11. Taxes collected in year levied			11
12	553,770	567,397	12. TOTAL RESOURCES	993,000	0	12
			REQUIREMENTS			
1			1. Refunding Loan - Principal due 12/1/21	305,000		1
2			2. - Interest due 11/1/21	48,260		2
3			3. - Interest due 6/1/21	44,402		3
4			4.			4
5			5. Town Tank loan payment	100,000		5
6	399,925	397,692	6.			6
7			7.			7
8			8.			8
9			9.			9
10			10.			10
11			11.			11
12			12.			12
13			13.			13
14			14.			14
15	153,845	169,705	15. UNAPPROPRIATED ENDING FUND BALANCE	495,338	0	15
16	553,770	567,397	16. TOTAL REQUIREMENTS	993,000	0	16

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER DEBT SERVICE FUND
LINE ITEM EXPLANATIONS**

Page 8

RESOURCES

2. **Working Capital** - \$745,000 - Carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Earnings from temporary investments** - \$3,500 - Interest earned on the funds invested in LGIP.
6. **SDC-Reimbursement per EDU** - \$10,320 - Based on 10 new connections at \$1,032.00 each (the "Reimbursement fee - Treatment Plant" portion of the \$2,498 System Development Charge).
7. **Service Charge-Debt Service** - \$369,600 - Based on 3,080 Equivalent Dwelling Units at \$10.00 per month (the Debt Service portion of the \$38.00 monthly charge).

REQUIREMENTS

4. **Phase 2 Plant Upgrade – Principal due 11/1/21** - \$46,270 - Repayment of the DEQ CWSRF loan for the 2012 Phase 2 Plant Upgrade.
5. **Phase 2 Plant Upgrade – Interest due 11/1/21** - \$18,507 - Same as above.
6. **Phase 2 Plant Upgrade – Loan Fees due 11/1/21** - \$6,829 - Same as above.
7. **Phase 2 Plant Upgrade – Principal due 5/1/22** - \$46,890 - Same as above.
8. **Phase 2 Plant Upgrade – Interest due 5/1/22** - \$17,880 - Same as above.
18. **Unappropriated Ending Fund Balance** - \$992,044 - This total includes the required Plant Phase 2 Upgrade CWSRF loan reserve of \$129,550.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
SEWER DEBT SERVICE FUND**

Green Area Water & Sanitary
(Name of Municipal Corporation)

Fund

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 21-22		
Actual Second Preceding Year 18-19	Actual First Preceding Year 19-20	Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body
			RESOURCES			
			Beginning Fund Balance:			
1			1. Cash on hand * (cash basis), or			1
2	755,928	765,971	2. Working capital* (accrual basis)	745,000		2
3			3. Previously levied taxes estimated to be received			3
4	17,439	15,305	4. Earnings from temporary investments	3,500		4
5			5. Transferred from other funds			5
6	26,201	28,896	6. SDC-Reimbursement per EDU	10,320		6
7	380,319	378,223	7. Service Charge-Debt Service	369,600		7
8			8.			8
9	1,179,887	1,188,395	9. Total resources, except taxes to be levied	1,128,420	0	9
10			10. Taxes necessary to balance			10
11			11. Taxes collected in year levied			11
12	1,179,887	1,188,395	12. TOTAL RESOURCES	1,128,420	0	12
			REQUIREMENTS			
4			1. Plant Phase 2 - Principal due 11/1/21 #16	46,270		4
5			2. - Interest due 11/1/21	18,507		5
6			3. - Loan Fees due 11/1/21	6,829		6
7			4. - Principal due 5/1/22 #17	46,890		7
8			5. - Interest due 5/1/22	17,880		8
9	413,916	428,738	6.			9
10			7.			10
11			8.			11
12			9.			12
13			10.			13
14			11.			14
15			12.			15
16			13.			16
17			14.			17
18	765,971	759,657	15. UNAPPROPRIATED ENDING FUND BALANCE	992,044	0	18
19	1,179,887	1,188,395	16. TOTAL REQUIREMENTS	1,128,420	0	19

**GREEN AREA WATER & SANITARY AUTHORITY
WATER CAPITAL PROJECTS FUND
LINE ITEM EXPLANATIONS**

Page 9

RESOURCES

2. **Working Capital** - \$1,686,000 - Carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
4. **Earnings from temporary investments** - \$8,000 - This is the interest earned on the funds invested in Umpqua Bank and the Local Government Investment Pool.
5. **Transferred from other funds** - \$240,000 – Amount transferred from Water General Fund to reserve for capital projects.
6. **Grant/Loan Proceeds** - \$800,000 – for the construction of the .66 million-gallon Town Tank in Shady.

REQUIREMENTS

1. **Line extensions** - \$200,000 – expenditures budgeted for the replacement or relocation of aging water distribution lines when necessary. No specific projects have been noted.
2. **Plant Improvements** - \$50,000 – continued programming and telecommunications work between plant and reservoirs.
3. **Treatment Plant Upgrade** - \$90,000 – as recommended from a recent system power study, we plan to install a power meter at the plant to monitor electricity consumption. We also plan to replace more of the PVC piping with stainless steel and install a new MMC (advanced voltage source converter) and breakers.
4. **Reservoir Construction/Improvement** - \$1,800,000 budget carryforward for construction of the Town Tank.
5. **Intertie** - \$40,000 – provide for completion of inter-tie with Umpqua Basin Water Association.
6. **Admin Building Remodel** - \$140,000 – to provide to remodel of the “Green Sanitary District” office building.
15. **Unappropriated Ending Fund Balance** - \$481,815 - The estimated amount to be carried over to next year’s budget as working capital.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
WATER CAPITAL PROJECTS FUND**

Green Area Water & Sanitary
(Name of Municipal Corporation)

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 21-22			
Actual		Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body	
First Preceding Year 18-19	First Preceding Year 19-20						
			RESOURCES				
			Beginning Fund Balance:				
1			1. Cash on hand * (cash basis), or			1	
2		1,318,000	2. Working capital* (accrual basis)	1,686,000		2	
3			3. Previously levied taxes estimated to be received			3	
4		18,000	4. Earning from temporary investments	8,000		4	
5		240,000	5. Transferred from other funds	240,000		5	
6		67,815	6. Meter Sales (SDC)	67,815		6	
7		800,000	7. Grant/Loan Proceeds	800,000		7	
8			8.			8	
9			9.			9	
10			10.			10	
11	0	0	2,443,815	11. Total resources, except taxes to be levied	2,801,815	0	0
12			12. Taxes necessary to balance			12	
13			13. Taxes collected in year levied			13	
14	0	0	2,443,815	14. TOTAL RESOURCES	2,801,815	0	0
			REQUIREMENTS				
1	0	0	1. Line Extensions	200,000		1	
2			2. Plant Improvements	50,000		2	
3			3. Treatment Plant Upgrade	90,000		3	
4			4. Reservoir Construction / Improvement	1,800,000		4	
5			5. Intertie	40,000		5	
6			6. Admin Building Remodel	140,000		6	
7			7.			7	
8		2,065,500	8.			8	
9			9.			9	
10			10.			10	
11			11.			11	
12			12.			12	
13			13.			13	
14			14.			14	
15	0	0	378,315	15. UNAPPROPRIATED ENDING FUND BALANCE	481,815		15
16	0	0	2,443,815	16. TOTAL REQUIREMENTS	2,801,815	0	0

*Includes unappropriated balance budgeted last year

**GREEN AREA WATER & SANITARY AUTHORITY
SEWER CAPITAL PROJECTS FUND
LINE ITEM EXPLANATIONS**

Page 9

RESOURCES

2. **Working Capital** - \$140,000 - Carryover from the previous budget year available to cover expenses at the beginning of the new budget year.
7. **Earnings from temporary investments** - \$150 - This is the interest earned on the funds invested in Umpqua Bank and the Local Government Investment Pool.
8. **Transferred from other funds** - \$0
9. **Loan Proceeds** - \$0

REQUIREMENTS

7. **Capital Projects** - \$140,150 - Provides for office remodel.
15. **Unappropriated Ending Fund Balance** - \$0 - The estimated amount to be carried over to next year's budget as working capital.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
SEWER CAPITAL PROJECTS FUND**

Green Area Water & Sanitary

Fund

(Name of Municipal Corporation)

HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 21-22		
Actual		Adopted Budget This Year 20-21		Proposed Budget		Adopted by Governing Body
First Preceding Year 18-19	First Preceding Year 19-20					
			RESOURCES			
			Beginning Fund Balance:			
1			1. Cash on hand * (cash basis), or			1
2	178,324	186,596	2. Working capital* (accrual basis)	140,000		2
3			3. Previously levied taxes estimated to be received			3
4	8,272	2,994	4. Earning from temporary investments	150		4
5			5. Transferred from other funds			5
6			6.			6
7			7.			7
8			8.			8
9			9.			9
10			10.			10
11	186,596	189,590	11. Total resources, except taxes to be levied	140,150	0	11
12			12. Taxes necessary to balance			12
13			13. Taxes collected in year levied			13
14	186,596	189,590	14. TOTAL RESOURCES	140,150	0	14
			REQUIREMENTS			
1	0	0	1. Capital Projects	140,150		1
2			2.			2
3			3.			3
4			4.			4
5			5.			5
6			6.			6
7			7.			7
8			8.			8
9			9.			9
10			10.			10
11			11.			11
12			12.			12
13			13.			13
14			14.			14
15	186,596	189,590	15. UNAPPROPRIATED ENDING FUND BALANCE	0		15
16	186,596	189,590	16. TOTAL REQUIREMENTS	140,150	0	16

*Includes unappropriated balance budgeted last year