

**Winchester Bay Sanitary District  
2022-23 Budget Message**

The District's day-to-day operations are accounted for in the General Fund. Operating expenditures for personnel services and material & services are financed through monthly user fee receipts. These funds are then deposited into the General Fund at Umpqua Bank.

Projected Resources for 2022-2023 consist of customer user fees, interest income, miscellaneous income, and cash carryover from last fiscal year. It was necessary to increase our rates by \$10 per EDU because of the overall increase in District costs due inflation. This brought the budgeted user fees to \$680,000. Cash carryover is estimated to be \$236,000. This is approximately \$24,000 less than in the 2021-22 budget.

Personnel Services has increased approximately 5% to \$315,100.

Materials & Services are estimated to be \$212,500. This is \$28,500 more than last year, as the overall cost of running the District continues to increase with the rise in prices.

Capital Outlay is \$30,300 less than last year at \$201,280.

Debt Service is for the Umpqua Bank loan payments on the new facility. Total debt service is estimated to be \$177,420. Interest is expected to be \$48,000. Additional principal payments may be made if funds allow. The principal balance was reduced by \$146,975 during the 2020-21 fiscal year. The outstanding balance on June 30, 2022 will be approximately \$1,412,000.

The Operating Contingency is \$25,000.

The System Development Fund is used exclusively for expanding the sewer system and is financed entirely with system development charges and interest. Connection fees have been increased from \$3,400 each to \$5,100, for estimated receipts of \$25,500. There is a new RV park and more development at Umpqua Dunes Resort, formerly Discovery Point. Interest income is estimated to be \$3,000 which allows for the current low interest rate and a smaller cash balance.

**RESOURCES**

General Fund  
Fund

Winchester Bay Sanitary District  
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2021-2022	RESOURCE DESCRIPTION	Budget for next year 2022-2023						
	Actual Second Preceding Year 2019-2020	First Preceding Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
1	314,704	244,877		260,000	1. Available cash on hand* (cash basis) or							
2					2. Net working capital (accrual basis)							
3	0	10,107		11,500	3. Property tax Liens	15,000						
4	125	14		400	4. Interest	200						
5	0	0		0	5. Transferred IN, from other funds	0						
6					6. OTHER RESOURCES							
7	636,052	636,453		645,000	7. Sewer Use Fees	680,000						
8	27,992	21,491		100	8. Miscellaneous	100						
9	4,900	0		0	9. Proceeds from sale of asset	0						
10												
11												
12												
13												
14												
15												
16												
17												
18												
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21												
22												
23												
24												
25												
26												
27												
28												
29												
30	983,773	912,942		917,000	29. Total resources, except taxes to be levied	931,300		0		0		0
31				0	30. Taxes estimated to be received	0		0		0		0
32					31. Taxes collected in year levied							0
33	983,773	912,942		917,000	32. TOTAL RESOURCES	931,300		0		0		0

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**DETAILED EXPENDITURES**

General Fund  
(Name of Organizational Unit - Fund)

Winchester Bay Sanitary District  
(Name of Municipal Corporation)

	Historical Data			EXPENDITURE DESCRIPTION	Number of FTE Positions	Range *	Budget for Next Year 2022-2023				
	Actual Second Preceding Year 2019-2020	First Preceding Year 2020-2021	Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES							
2	155,459	167,584	158,000	2. Plant Operators	3		171,100				1
3	22,425	22,264	30,000	3. Administrative Assistant	0		30,000				2
4	111,118	122,136	111,000	4. Payroll Taxes & Benefits			114,000				3
5											4
6	289,002	311,984	299,000	5. TOTAL PERSONNEL SERVICES			315,100		0		5
7											6
8				8. MATERIALS & SERVICES							7
9	5,081	1,832	5,000	9. Attorney			5,000				8
10	11,695	12,465	13,000	10. Accountant			15,000				9
11	4,067	3,352	3,000	11. Office Supplies & Postage			4,000				10
12	530	707	1,000	12. Elections & Publications			1,000				11
13	35,919	39,705	40,000	13. Insurance			40,000				12
14	1,931	1,818	1,000	14. Miscellaneous			1,000				13
15	68,762	92,121	87,000	15. Wastewater Facility Operations			97,500				14
16	15,866	21,254	15,000	16. Maintenance & Repairs			30,000				15
17	4,896	4,590	5,000	17. Vehicle Expense			5,000				16
18	3,936	2,292	3,000	18. Professional Education			3,000				17
19	1,568	0	8,000	19. Professional Consulting-Grants and SDC			8,000				18
20	57	209	3,000	20. Safety equipment			3,000				19
21											20
22	154,308	180,345	184,000	21. TOTAL MATERIALS & SERVICES			212,500		0		21
23											22
24											23
25											24
26											25
27											26
28											27
29											28
30				30. (expenditures continued on next page)							29
31											30
32											31
33											32
											33

150-504-031 (Rev 11-16) \*When budgeting for personnel services expenditures, include number of related FTE positions.

**DETAILED REQUIREMENTS**

General Fund  
(Name of Organizational Unit - Fund)

Winchester Bay Sanitary District  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-2023						
	Actual Second Preceding Year 2019-20	First Preceding Year 2020-21	Adopted Budget This Year 2021-2022		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
1				1. CAPITAL OUTLAY							
2	58,062	1,024	151,580	2. Sewer System Improvements	131,280						1
3	0	0	5,000	3. Building Improvements	5,000						2
4	0	4,646	5,000	4. Office Equipment	5,000						3
5	0	27,186	10,000	5. Engineering	10,000						4
6	0	0	0	6. Pump Station Improvements	0						5
7	0	17,294	10,000	7. Vehicle Acquisition	0						6
8	32,100	4,539	50,000	8. Equipment Replacement	50,000						7
9				9. TOTAL CAPITAL OUTLAY							8
10	90,162	54,689	231,580	10. TOTAL CAPITAL OUTLAY	201,280				0		9
11				11. DEBT SERVICE							10
12				12. Principal - Umpqua Bank - Plant & Pump Stations	129,420						11
13	147,108	146,975	122,420	13. Interest - Umpqua Bank - Plant & Pump Stations	48,000						12
14	58,315	50,544	55,000	14. TOTAL DEBT SERVICE	177,420				0		13
15				15. TRANSFERS TO SYSTEM DEVELOPMENT FUND					0		14
16	205,423	197,519	177,420	16. OPERATING CONTINGENCY	25,000						15
17				17. Ending balance (prior years)	931,300				0		16
18				18. UNAPPROPRIATED ENDING FUND BALANCE	0				0		17
19	0	0	0	19. TOTAL REQUIREMENTS	931,300				0		18
20				20. TOTAL REQUIREMENTS	931,300				0		19
21				21. TOTAL REQUIREMENTS	931,300				0		20
22				22. TOTAL REQUIREMENTS	931,300				0		21
23	0	0	25,000	23. TOTAL REQUIREMENTS	931,300				0		22
24				24. TOTAL REQUIREMENTS	931,300				0		23
25				25. TOTAL REQUIREMENTS	931,300				0		24
26				26. TOTAL REQUIREMENTS	931,300				0		25
27				27. TOTAL REQUIREMENTS	931,300				0		26
28				28. TOTAL REQUIREMENTS	931,300				0		27
29				29. TOTAL REQUIREMENTS	931,300				0		28
30				30. TOTAL REQUIREMENTS	931,300				0		29
31	738,895	744,537	917,000	31. TOTAL REQUIREMENTS	931,300				0		30
32	244,878	168,405	0	32. TOTAL REQUIREMENTS	931,300				0		31
33	983,773	912,942	917,000	33. TOTAL REQUIREMENTS	931,300				0		32
				33. TOTAL REQUIREMENTS	931,300				0		33

**Special Fund  
Resources and Requirements**

**FORM  
OR-LB-10**

System Development Fund  
Fund

Winchester Bay Sanitary District  
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2021-2022	Description <b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2022-2023				
	Actual Second Preceding Year 2019-2020	First Preceding Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1					1. Resources					1
2	179,072	212,336	150,000		2. Cash on hand * (cash basis), or	159,500				2
3					3. Working Capital* (accrual basis)					3
4					4. Previously levied taxes estimated to be rec'd					4
5	7,526	3,066	5,000		5. Interest	3,000				5
6	0	0	0		6. Transferred IN from General Fund	0				6
7	25,738	14,004	15,000		7. System Development charges	25,500				7
8					8					8
9					9					9
10	212,336	229,406	170,000		10. Total Resources, except taxes to be levied	188,000		0		10
11					11. Taxes estimated to be received					11
12					12. Taxes collected in year levied					12
13	212,336	229,406	170,000		13. Total resources	188,000		0		13
14					14. Requirements**					14
15					15. Org unit or prog & activity					15
16					16. Administration					16
17	0	0	150		Materials & Services	150				17
18					17					18
19	0	0	169,850		18. Administration	187,850				19
20					Capital Outlay					20
21	0	0	170,000		System Development			0		21
22					20. RFE	188,000				22
23					21					23
24					22					24
25					23					25
26					24					26
27					25					27
28					26					28
29					28					29
30	212,336	229,406	0		29. Ending balance (prior years)	0		0		30
31	212,336	229,406	170,000		30. Unappropriated ending fund balance	188,000		0		31
					31. Total requirements			0		

150-501-010 (Rev. 11-16)

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If requirement is "not allocated", then list by object classification and expenditure detail.