



**Roseburg Urban
Sanitary Authority
Budget 2024-2025**

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2024-2025

BUDGET COMMITTEE

John Dunn	Director Position 1 – Board Chair
Rob Lieberman	Director Position 2 – Board Vice Chair
Tom Dole	Director Position 3
Kelsey Wood	Director Position 4
David Campos	Director Position 5
Open	Position 1
Mike Jackson	Position 2
Mike Baker	Position 3
Robin VanWinkle	Position 4
Ron Thames	Position 5

STAFF

Jim Baird	General Manager
Christine Morris	Finance Director
Angela Allen	Accounting Specialist
Harmony Williams	Office Assistant II
Nick Wayman	Office Assistant I
Dave Fromdahl	Information Technology Systems Administrator
Ryon Kershner	Supervising Engineering Technician III
Greg O'Neill	Engineering Technician II
Sarah Orsingher	Engineering Technician I
Steve Lusch	Collection System Superintendent
Kyle Bartlett	Collection IV Supervisor
Rick Cox	Collection Operator III
Jake Brady	Collection Operator II
Devin Freeman	Collection I - Operator in Training
Nicholas Soule	Collection I - Operator in Training
Austin Baker	Collection I - Operator in Training

PROPOSED 2024-2025 BUDGET

Resources by Fund

<u>Funds:</u>		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	6,946,000	10,438,950		17,384,950
Diamond Lake LID	02	0	0		0
Collection System Expansion	03	1,318,900	208,100		1,527,000
Infrastructure Replacement	04	475,000	30,000	1,495,000	2,000,000
Treatment Plant Expansion	06	815,000	113,400		928,400
Asset Acquisition & Replacement	07	6,722,512	100,500	0	6,823,012
Capital Projects	08	0	6,925,312	6,823,012	13,748,324
Plant Equipment Replacement	10	1,491,000	52,800	0	1,543,800
Administration Building	11	0	0		0
Total all Funds		17,768,412	17,869,062	8,318,012	43,955,486

Requirements by Fund

<u>Funds:</u>		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	8,732,205	1,495,000	550,000	10,777,205	6,607,745	17,384,950
Diamond Lake LID	02	0			0	0	0
Collection System Expansion	03	1,527,000			1,527,000	0	1,527,000
Infrastructure Replacement	04	2,000,000			2,000,000	0	2,000,000
Treatment Plant Expansion	06	928,400			928,400	0	928,400
Asset Acquisition & Replacement	07	0	6,823,012		6,823,012	0	6,823,012
Capital Projects	08	13,748,324			13,748,324	0	13,748,324
Plant Equipment Replacement	10	1,543,800			1,543,800	0	1,543,800
Administration Building	11	0	0		0	0	0
Total all Funds		28,479,729	8,318,012	550,000	37,347,741	6,607,745	43,955,486

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2024 - 2025 Budget Memorandum

Date: April 26th, 2024

I am pleased to present the proposed FY 2024 – 2025 Roseburg Urban Sanitary Authority (RUSA) budget for your consideration. This budget is presented in accordance with the Oregon Revised Statutes (ORS), Chapter 294, and is designed to present an overview and roadmap for future operations and capital investments. The budget is a tool the Staff and Board use to provide adequate funding to meet the sanitary sewer system's operation, maintenance, and improvements. The continuing challenges of an aging system, along with increasing regulatory requirements, drive the funding levels needed to provide services to our customers while being an environmental steward. The budget has been prepared on a modified accrual basis and submitted in a balanced form.

Budget Format Improvements and Changes

The proposed budget includes a reallocation of a portion of the Sewer Service Fees. In past budgets, a portion of the Sewer Service Fees were budgeted in Infrastructure Replacement Reserve Fund (04) and the Asset Acquisition and Replacement Fund (07). For transparency and simplicity of tracking of these fees, we have shown the total proposed revenues from Sewer Service Fees in the General Fund. We feel that this method of budgeting will also provide more flexibility to transfer funds to the specific funds where they are needed.

We have established a new fund, Capital Projects Fund (08). In this fund, we have budgeted for the current solar projects that we are proposing to fund with a combination of loan and grants. In the future, we will budget in the Capital Projects Fund (08) for projects that provide new infrastructure improvements that do not fit the replacement designation of the Infrastructure Replacement Reserve Fund (04) and the Plant Equipment Replacement Fund (10).

Resources

Significant changes for the proposed budget resources are as follows:

Sewer Service Fees have increased by \$1,917,600 in the General Fund (01) budget to reflect the combining of all Sewer Service Fees from previous years reported in other funds.

Grant revenue in the general fund has decreased by \$806,110 over the prior year's budget. The proposed budget includes a \$200,000 grant to construct a building at the Water Reclamation Facility for vehicle and equipment storage. This building will provide a facility to store a service vehicle and a flusher truck to enhance emergency response should travel over the South Umpqua be impassable. In addition, we have increased the expense line item for the Storage Building over the prior year by \$539,000 for the estimated new cost of the building.

Management will be presenting the Board with an adjustment for inflation to the System Development Charge (SDC) for the coming FY 2024 - 2025 year. If approved by the Board, the

adjusted fee of \$3,661 (a 0.902% increase) per SDC will take effect on July 1, 2024. This proposed adjustment is not reflected in the FY 2024 - 2025 Proposed Budget. The System Development Charge (SDC) was authorized in 2005 and has been adjusted for inflation in subsequent years.

Cost Controls

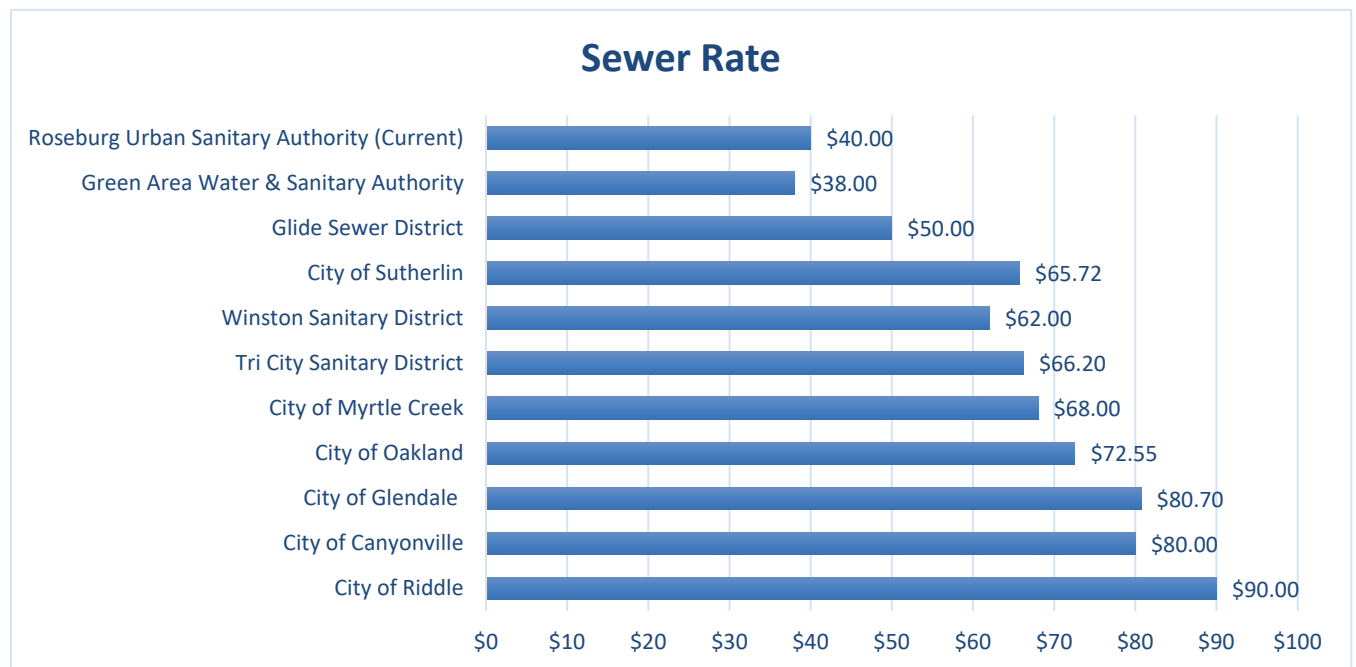
RUSA continues to look for opportunities to reduce long-term operating costs. The staff has utilized our partnership with Jacobs Operations Management group to minimize engineering and design project costs associated with the Water Reclamation Facility and RUSA’s Internationally recognized Natural Treatment System.

The contract with Jacobs includes a provision to enter into an Out-of-Scope Agreement for services provided by the Operations Division as well as any affiliate of Jacobs to perform work at a reduced markup for projects associated with the Water Reclamation Facility. We have included the following projects to utilize Out-of-Scope Agreements.

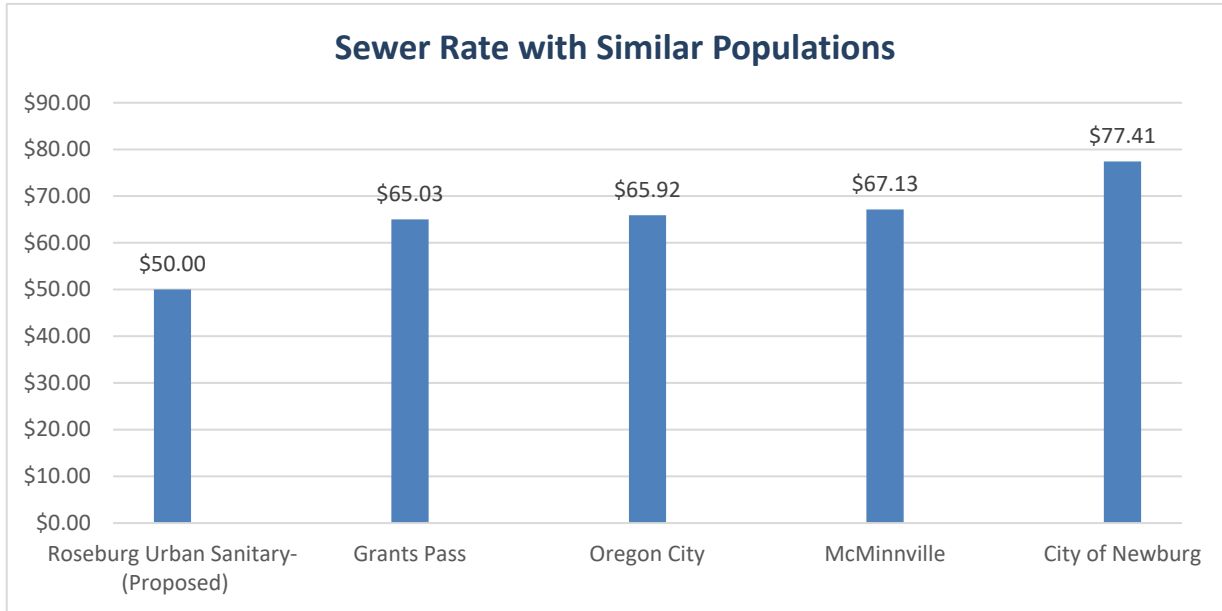
- Anammox System Monitoring
- Natural Treatment System Soil Sampling and Report
- Natural Treatment System Monitoring Report and Farm Operation Plan
- Natural Treatment System Pump Station Analysis
- Natural Treatment System Pump Station Improvements Design

Roseburg Urban Sanitary Authority Sewer Use Rates

The current sewer service fee of \$40.00 per Equivalent Dwelling Unit (EDU) per month is under review by the Board. The proposed plan is to have the sewer service fee be set by the Board at the June meeting.



The staff will be recommending a rate increase of \$10.00 per EDU for FY 2024 - 2025, increasing the sewer service fee to \$50.00. The staff has not included the \$10.00 proposed rate increase in the current budget. The proposed rate would still be one of the lowest in Douglas County and the lowest in Oregon in cities similar to Roseburg.



The staff has completed a five-year Capital Improvement Plan (CIP). This plan recommends that RUSA increase the investment in the collection system and the Water Reclamation Facility. The CIP for the collection system recommends an annual investment of approximately \$3,600,000. The CIP for the Water Reclamation Facility recommends an annual investment of approximately \$3,750,000.

Revenues are adequate to meet the necessary expenditures in the proposed FY 2024 - 2025 Budget.

Infrastructure Improvements

RUSA continues to invest in the 36-year-old Water Reclamation Facility including some sections of the facility that are 66 years old. RUSA’s collection system consists of pipe segments ranging in age from new to 110 years; 61% of the system was installed prior to 1983 and 39% is new or rehabilitated. Due to RUSA’s aging infrastructure, RUSA has established an aggressive annual collection system rehabilitation program that is designed to address pipelines that could be prone to failure.

Water Reclamation Facility projects in planning:

- Upgrading Aeration Channel
- Additional 30 Hp blower
- Highland Pump Station VFD replacement
- Bisulfite SCADA Improvements

Collection System projects in planning:

- Deer Creek Wastewater Improvements
- Umpqua Street Improvements
- Stephens Street Improvements (joint City/RUSA project)

Personnel Services

The unprecedented increase in Roseburg area wages, the booming job market, and the prior employee turnover rate prompted the RUSA Board in FY 2021 - 2022 to establish employee retention and recruitment benefits. The Board established a longevity bonus to be granted to employees after five years of employment with RUSA. The Board also saw the need to retain long-term employees that had reached the top of their pay scale for their position. To address this, the Board established an extended merit bonus tied to the employee's positive annual job evaluation and their supervisor's recommendation.

To stay within the Board approved recommendations of a 6% annual increase to health benefits, we have budgeted a 6% increase to cover benefits that include medical, vision, and dental insurance.

General Fund (01)

The General Fund (01) is the operating fund of RUSA. The FY 2024 – 2025 General Fund Budget is proposed to be \$17,384,950 which is an increase of \$ 1,748,240 over the FY 2023 - 2024 Budget.

The increase in revenues is anticipated primarily from interest income and sewer service fees.

The General Fund consists of the following departments: Administration and Engineering, Treatment, Collection, and Finance. Each department's budgets consist of the following object classifications: Personnel Services, Materials and Services, and Capital Outlay (except for the Treatment Department, due to the contract with Jacobs).

Other line items in the General Fund include General Operating Contingency, Transfers, and Unappropriated Ending Funds.

The General Operating Contingency is proposed at \$550,000, which is the same as last year's budget.

The proposed budget includes an Unappropriated Ending Fund Balance of \$6,607,745, an increase of \$2,660,855 over the prior year's budget.

The General Fund includes transfers to the Infrastructure Replacement Reserve Fund (04) in the amount of \$1,495,000. Transfers decreased by \$1,133,000 over the prior year's budget.

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, the Engineering Department, and the Information Technology Systems Administrator. The Engineering Department includes Supervising Engineering Technician III, Engineering Technician II, and

Engineering Technician I. We have included an intern position for the Engineering Department to assist in the conversion of RUSA's files to an electronic format, as well as organize the existing data in our Graphic Information System (GIS). This department is staffed at 5.25 FTE.

Personnel Services

Personnel Services for the Administration and Engineering Department for the FY 2024 – 2025 Budget increased by \$43,500. The increases are reflected in salaries and fringe benefits. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$74,900. Most of the increase is due to the enhanced cyber security to ensure the protection of RUSA's network and to increases in our Property and Liability Insurance.

RUSA continues to provide a customer education program to help inform our customers about items such as reduction of fats, oil, and grease (FOG). The program will also provide information to the public on RUSA's Internationally Awarded Natural Treatment System (NTS) and innovative Anaerobic Ammonium Oxidation (Anammox) side stream treatment system.

RUSA's website costs are included in the Customer/Public Education line item. We continue to look for opportunities to increase our presence to the public through our website. We are planning an update to RUSA's municipal code which will be accessible through a link to MuniCode (the publisher of our code).

We continue to partner with the local schools to assist in funding for bus travel to visit the Water Reclamation Facility and Natural Treatment System.

Capital Outlay

This category is proposed to decrease the proposed budget by \$134,000. Major expenditures include the replacement of the roofs of the Administrative Building complex.

Treatment (Department 06)

This department budget includes only two object classifications: Materials and Services and Capital Outlay. RUSA contracts with Jacobs to operate the Water Reclamation Facility, the NTS, and to maintain the nine (9) pump stations in addition to the Fairgrounds pump station owned by Douglas County.

Materials and Services

Materials and Services for the Proposed Budget increased by \$273,000 over the prior year's budget.

We have forecast a 15% increase in power costs in anticipation of Pacific Power's rate increases. The Engineering Services line item includes a Soil Study at the Natural Treatment System as well as an Analysis of the Pump Station to build in redundancy for the pumping system.

We have also included two new line items, Equipment/Software Agreements and Professional Services/Consulting with a proposed budget of \$5,000 and \$50,000, respectively. The new line items budgeted will be to conduct a cyber threat assessment and to implement improvements to increase the cyber security at the WRF.

Within Contract Services - Jacobs line item reflects the estimated price to be negotiated in a contract extension with Jacobs, which will be submitted to the Board for their review and approval. The total estimated cost under the contract for operations in the Proposed Budget is \$1,773,000, which is a 4.01% increase. This includes an increase in chemical costs at the Water Reclamation Facility and the Natural Treatment System as well as increases to the repairs budget and labor costs.

Capital Outlay

Capital Outlay decreased by \$608,000. This is due to the removal of the previously budgeted purchases of three diesel trucks. We have been unsuccessful in receiving grants under the Diesel Emissions Mitigation Grant program.

Collection (Department 07)

This department provides the funding to support the Collection Department. This Department includes the Collection System Superintendent, Collection Operator IV Supervisor, Collections Operator III, Collection Operator II and three (3) Collection I - Operator in Training. We have included an intern position for the Collection Department to assist in seasonal tasks. This department is staffed at 7.25 FTE.

Personnel Services

Personnel Services for the Collection Department for the FY 2024 – 2025 Budget increased by \$75,910. The increases are reflected in salaries and fringe benefits. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category has increased by \$21,500 for the proposed budget. The increase is due to increases in proposed equipment rentals and expected equipment maintenance expenses.

Capital Outlay

The Capital Outlay for the Collection Department has increased by \$499,500 for the FY 2024 – 2025 Budget. This is mainly due to an increase in the estimate to construct the storage building at the Water Reclamation Facility.

Finance (Department 08)

This department provides the funding to support the Finance Department. The department personnel include the Finance/HR Director, Accounting Specialist, Office Assistant II, and Office Assistant I.

Personnel Services

Personnel Services for the Finance Department have increased by \$25,675. The increases are reflected in salaries and fringe benefits. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has decreased by \$19,000. The majority of the decrease is attributed to a reduction in postage fees due to outsourcing our billing and a reduction in expected payment processing fees.

Capital Outlay

The Capital Outlay category for the Finance Department has decreased by \$33,000 for the proposed budget. The proposed decrease reflects the completing of the finance software upgrade and transition to the cloud.

Other Funds

Diamond Lake LID Fund (02)

The fund balance was transferred to the General Fund (01) in the FY 2021 - 2022 Budget. The presentation of this fund will be eliminated in the FY 2025 - 2026 Budget.

Collection System Expansion Fund (03)

This fund is for the deposit of the Collection System portion of the System Development Charges (SDC). The monies in this fund are restricted to the expansion of capacity in the collection system. The total resources proposed are \$1,527,000, an increase of \$348,590.

In 2019, the City of Roseburg established a System Development Charge (SDC) Buydown program to help meet the City Council's goal to increase multifamily housing in Roseburg. RUSA was asked to participate in the program by transferring the SDC payment responsibility to the Urban Renewal Agency (URA). The Board executed an agreement to allow the URA to enter a ten-year SDC payback with RUSA for projects that meet the requirements of the SDC Buydown program. The URA will make annual payments to RUSA for the outstanding SDC's over the term of the agreement. Currently, the outstanding URA principal balance is \$339,818.

The total expenditure budget is proposed at \$1,527,000 to be spent only on projects for expansion and specifically approved by the Board of Directors.

Infrastructure Replacement Reserve Fund (04)

We are continuing to place dollars in this reserve fund for our current rehabilitation and replacement program of our collection system as needs are noted in the Capital Improvement Plan and/or identified during routine maintenance.

The total resources proposed are \$2,000,000 which includes transfers from the General Fund (01) of \$1,495,000.

The total expenditures budget is proposed at \$2,000,000, a decrease of \$1,000,000 over prior year. The upcoming major projects for the proposed budget year are:

- Deer Creek Wastewater Improvements estimated at approximately \$333,000.
- Umpqua Street Improvements estimated at \$635,000.
- Stephens Street Improvements estimated at \$510,000.

All projects are authorized and approved by the Board of Directors.

Treatment Plant Expansion Fund (06)

This fund is for the deposit of the Treatment Plant Expansion portion of the System Development Charges (SDC). This is a restricted fund used for any necessary treatment plant expansion projects.

The total resources for this fund in the FY 2024 - 2025 Budget are proposed to be \$928,400, an increase of \$186,700. As noted in the Collection System Expansion Fund (03), we are participating in the System Development Charge (SDC) Buydown program with the City to increase multifamily housing in Roseburg. The SDC fees will be paid annually over 10 years. Currently, the outstanding URA principal balance is \$178,816.

The total expenditures budget is proposed at \$928,400.

Asset Acquisition and Replacement Fund (07)

The purpose of this fund is to provide a place to build a reserve for future major asset acquisition and/or asset replacements which are projected. The intent is to transfer, as needed, from this fund to the appropriate fund where an asset is to be budgeted and acquired. The total resources for this fund for the FY 2024 - 2025 Budget are proposed to be \$6,823,012. We are proposing to transfer the entire resources to the new Capital Projects Fund (08) to provide interim financing for the three solar projects that RUSA is working on for the FY 2024 - 2025.

Capital Projects Fund (08)

This fund is new for the FY 2024 - 2025 Budget and was created to allocate resources to projects that create new infrastructure that support the wastewater system and associated support facilities for the operation of the Authority. In the recent past, RUSA has included new infrastructure projects in the Infrastructure Replacement Reserve Fund (04) and the Plant Equipment Replacement Fund (10), where the use was originally intended for replacement. The Capital Projects Fund (08) will be used to fund only new capital projects.

The total resources for this fund are proposed to be \$13,748,324. We are proposing to budget the entire \$13,748,324 to be expended from this fund. We are budgeting for capital outlay of \$6,823,012 as well as debt service of \$6,925,312. Realistically, we plan on not incurring long term debt of \$6,823,012, we are simply budgeting to provide interim financing to bridge the gap between expending the funds for constructing the projects and receiving the grant funds.

The projects anticipated for the proposed budget year are:

- Administrative Office Photovoltaic Array with Energy Storage System
- WRF Photovoltaic Array
- NTS Photovoltaic Array

All projects will be authorized and approved by the Board of Directors.

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$1,543,800. We are proposing to budget \$1,543,800 in the FY 2024 - 2025 Budget for the replacement of plant equipment. Items in the recommended Capital Improvement Plan for the Water Reclamation Facility are:

- Upgrade the Aeration Channel
- Additional Aeration Blower – 30 HP
- Gearbox replacement for the Clarifiers
- Highland Pump Station VFD Replacement
- Bisulfite SCADA Improvements

Administration Building Fund (11)

The fund balance was transferred to the General Fund (01) in the FY 2021-2022 Budget. The presentation of this fund will be eliminated in the FY 2025 - 2026 Budget.

Conclusion:

I would like to thank the Roseburg Urban Sanitary Authority staff members responsible for the preparation of this proposed budget. I would also like to thank the members of the Budget Committee for taking time out of your schedule to participate in the budget process. Your input and insights are extremely valuable in helping us meet the challenges of operating a wastewater system while balancing the cost to our customers. Our Finance/HR Director, Christine Morris, and I are available to answer any questions you may have about the budget. Please do not hesitate to call us if you have any questions or concerns.

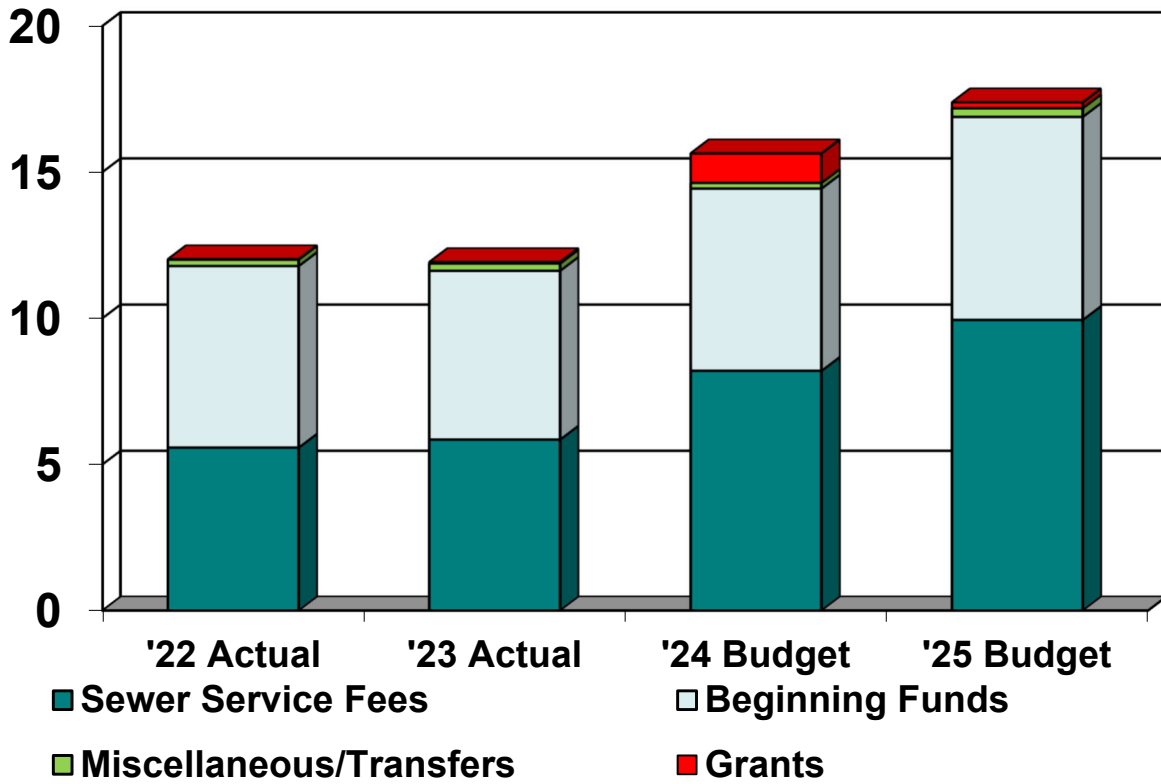
Respectfully Submitted,

James V. Baird

James V. Baird, General Manager

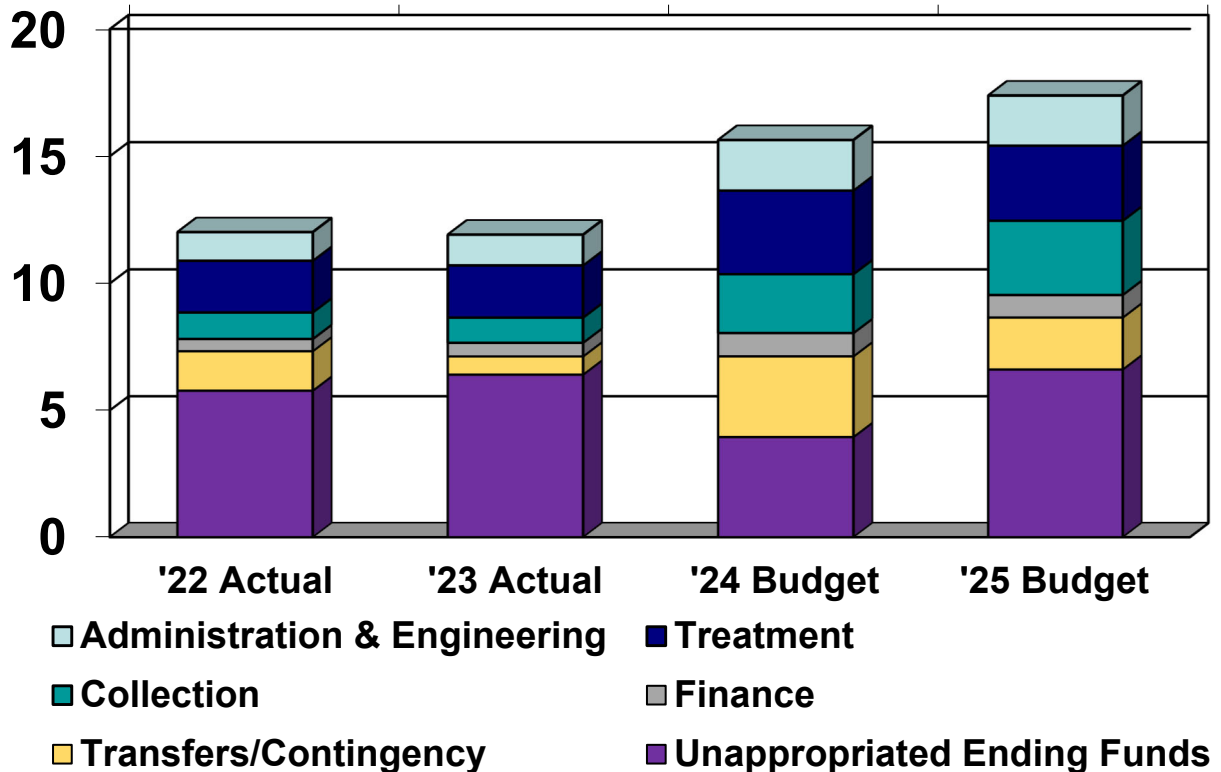
General Fund - Resources

(In Millions \$)



General Fund - Requirements

(In Millions \$)



GENERAL FUND (01)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
6,210,954	5,772,996	6,233,600	4890 BEGINNING FUNDS	6,946,000		
REVENUES						
35,384	160,049	110,000	4010 Interest Income	225,000		
5,434,657	5,694,580	7,877,400	4040 Sewer Service Fees	9,795,000		
98,038	62,021	56,000	4050 Miscellaneous Income	48,000		
3,180	3,790	3,300	4060 Permits	3,800		
11,040	8,309	16,100	4070 Miscellaneous Collection Services	12,300		
11,460	8,370	7,000	4080 Title Clearances	8,850		
12,825	13,250	13,100	4100 UB Renter Fees	0		
126,136	140,112	145,000	4110 Penalties	145,000		
725	900	1,000	4120 New Account Fees	1,000		
0	0	163,100	4130 Payment Convenience Fees	0		
58,794	0	0	4250 Transfer from Other Funds	0		
10,000	45,732	1,006,110	4300 Grants	200,000		
2,045	5,658	5,000	4880 Proceeds from Sale of Assets	0		
<u>5,804,284</u>	<u>6,142,772</u>	<u>9,403,110</u>	TOTAL REVENUES	<u>10,438,950</u>	<u>0</u>	<u>0</u>
<u>12,015,238</u>	<u>11,915,768</u>	<u>15,636,710</u>	TOTAL RESOURCES	<u>17,384,950</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
ADMINISTRATION & ENGINEERING						
795,696	776,055	943,820	Personnel Services	987,320	0	0
307,005	346,432	508,600	Materials & Services	583,500	0	0
21,210	84,644	532,500	Capital Outlay	398,500	0	0
<u>1,123,911</u>	<u>1,207,131</u>	<u>1,984,920</u>	TOTAL ADMINISTRATION & ENGINEERING	<u>1,969,320</u>	<u>0</u>	<u>0</u>
TREATMENT						
2,013,598	2,046,840	2,637,600	Materials & Services	2,911,000	0	0
21,002	8,242	650,000	Capital Outlay	42,000	0	0
<u>2,034,600</u>	<u>2,055,082</u>	<u>3,287,600</u>	TOTAL TREATMENT	<u>2,953,000</u>	<u>0</u>	<u>0</u>
COLLECTION						
684,760	749,334	922,460	Personnel Services	998,370	0	0
134,078	115,675	192,700	Materials & Services	214,200	0	0
227,398	126,150	1,205,500	Capital Outlay	1,705,000	0	0
<u>1,046,236</u>	<u>991,159</u>	<u>2,320,660</u>	TOTAL COLLECTION	<u>2,917,570</u>	<u>0</u>	<u>0</u>
FINANCE						
398,957	437,084	549,740	Personnel Services	575,415	0	0
80,132	93,128	320,900	Materials & Services	301,900	0	0
3,006	9,119	48,000	Capital Outlay	15,000	0	0
<u>482,095</u>	<u>539,331</u>	<u>918,640</u>	TOTAL FINANCE	<u>892,315</u>	<u>0</u>	<u>0</u>
<u>4,686,842</u>	<u>4,792,703</u>	<u>8,511,820</u>	TOTAL EXPENDITURES	<u>8,732,205</u>	<u>0</u>	<u>0</u>
TRANSFERS TO OTHER FUNDS & CONTINGENCY						
766,000	717,000	128,000	8010 Transfer to Fund 04	1,495,000		
0	0	2,200,000	8010 Transfer to Fund 07	0		
789,400	0	300,000	8010 Transfer to Fund 10	0		
0	0	550,000	7890 General Operating Contingency	550,000		
<u>1,555,400</u>	<u>717,000</u>	<u>3,178,000</u>	TOTAL TRANSFERS & CONTINENCY	<u>2,045,000</u>	<u>0</u>	<u>0</u>
<u>5,772,996</u>	<u>6,406,065</u>	<u>3,946,890</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>6,607,745</u>	<u>0</u>	<u>0</u>
<u>12,015,238</u>	<u>11,915,768</u>	<u>15,636,710</u>	TOTAL REQUIREMENTS	<u>17,384,950</u>	<u>0</u>	<u>0</u>

GENERAL FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs, including administration and engineering, treatment, collection and finance. This amount is reported net of the vacancy credit granted to customers.
4050	Miscellaneous Income	Consists of fees from rebates, gray water disposal, bulk wastewater disposal and other miscellaneous cash receipts.
4060	Permits	Income from demo, relay and building sewer permits issued.
4070	Miscellaneous Collection Services	Consists of fees charged for tap cut, core drilling, flushing, TV work and any other miscellaneous services provided by the Collection Crew (includes equipment rental).
4080	Title Clearances	Fees charged to the Title Companies for title clearance requests.
4100	UB Renter Fees	Fee for mailing a copy of the sewer service bill to the renter of a billing customer. This fee was removed by Ordinance in Fiscal Year 2023-2024.
4110	Penalties	Consists of late payment fees charged on the sewer service bills, penalties added to the property tax turnovers at fiscal year end, and other penalties, as appropriate.
4120	New Account Fees	One time charge for set-up of a new sewer service customer account.
4130	Payment Convenience Fees	This was new for Budget Year 2023-2024. This is a pass thru of fees incurred by the customer to pay their bill online by credit card, debit card or e-check. Fees received will be paid out of the Finance Department's line item 6390 Payment Processing Fees. This fee was removed by Ordinance in Fiscal Year 2023-2024.
4250	Transfer from Other Funds	Transfer from Other Funds that are being closed and remaining balances moved to the General Fund.
4300	Grants	Include a grant from the American Rescue Plan Act Special Districts Infrastructure Grant.
4880	Proceeds From Sale of Assets	Income from disposal of surplus property.
Requirements		
<i>Expenditures in the General Fund are budgeted by the various departments. Expenditure details may be found under the specific department budget.</i>		
7890	General Operating Contingency	Money budgeted to be available to use for unforeseen expenses and emergencies. Appropriation of this money requires a Resolution passed by the Board of Directors.
8920	Unappropriated Ending Funds	A conservative estimate of the amount of working capital to be carried over to the next fiscal year.

GENERAL FUND (01)
ADMINISTRATION &
ENGINEERING - (DEPT 05)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023	2023-2024		2024-2025	2024-2025	2024-2025
PERSONNEL SERVICES						
500,061	504,935	575,000	6110	Salaries	598,000	
2,740	507	5,000	6120	Overtime	5,000	
0	0	10,100	6140	Part Time	13,000	
137,777	112,476	161,700	6210	Health Benefits	171,400	
3,506	3,674	4,620	6230	Workers' Compensation	4,620	
36,452	35,901	42,000	6240	Social Security	44,000	
2,259	1,524	2,800	6250	Unemployment Insurance	2,600	
0	1,549	3,600	6255	OR Paid Medical Leave	3,700	
112,901	115,489	139,000	6260	Retirement (PERS)	145,000	
795,696	776,055	943,820	TOTAL PERSONNEL SERVICES		987,320	0 0
5.00	5.00	5.25	Total Full-Time Equivalent (FTE)		5.25	5.25 5.25
MATERIALS & SERVICES						
220	50	500	6280	Sewer Bill Refunds	500	
9,993	14,551	25,000	6310	Office Supplies	25,000	
0	4,564	5,500	6330	Printing & Binding	5,500	
48,064	65,497	91,000	6350	Equipment/Software Agreements	92,000	
1,032	1,806	3,500	6380	Personal Equipment	3,500	
11,254	10,627	14,500	6410	Dues & Memberships	17,000	
19,500	21,000	24,000	6420	Audit	28,000	
8,092	11,371	33,100	6430	Travel & Training	36,000	
117,713	125,781	136,000	6460	Insurance - Property & Liability	160,000	
7,488	9,388	23,000	6470	Utilities - Power	23,000	
19,235	20,941	25,000	6480	Utilities - Other	25,000	
4,230	9,041	15,000	6490	Legal	15,000	
27,560	26,904	47,000	6500	Professional Services/Consulting	84,500	
0	0	20,000	6540	Engineering Services/Administration	20,000	
22,182	12,815	25,000	6570	Building & Grounds Maintenance	26,000	
5,784	1,112	7,500	6790	Field Tech Materials & Supplies	7,500	
4,658	10,984	13,000	6800	Customer/Public Education	15,000	
307,005	346,432	508,600	TOTAL MATERIALS & SERVICES		583,500	0 0
CAPITAL OUTLAY						
7,890	18,857	85,000	7080	Miscellaneous Office Equipment	85,000	
9,852	54	12,500	7280	Field Tech Equipment	13,500	
0	49,861	0	7360	Pick-up Truck/Vehicle	0	
3,468	15,872	435,000	7570	Buildings & Grounds Improvements	300,000	
21,210	84,644	532,500	TOTAL CAPITAL OUTLAY		398,500	0 0
1,123,911	1,207,131	1,984,920	TOTAL ADMIN & ENG REQUIREMENTS		1,969,320	0 0

**GENERAL FUND
ADMINISTRATION & ENGINEERING**

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salary, benefits and other payroll obligations for the General Manager, Information Technology Systems Administrator, Supervising Engineering Technician III, Engineering Technician II, Engineering Technician I and part-time summer employee.
6280	Sewer Bill Refunds	Refunds due to corrections made on customer sewer bills.
6310	Office Supplies	Supplies and miscellaneous items for operating the office, for the Administration and Engineering staff.
6330	Printing & Binding	Costs for mailing of customer notices.
6350	Equipment/ Software Agreements	Includes equipment maintenance and software agreements and subscriptions for asset management, mapping, print services and other software agreements.
6380	Personal Equipment	Rain gear, work pants and work boots for Engineering personnel.
6410	Dues & Memberships	Memberships fees for professional organizations for the Administration and Engineering Department and the Board.
6420	Audit	Estimated cost of the annual audit.
6430	Travel & Training	Expenses for professional development for the General Manager, Engineering personnel and IT Systems Administrator. Includes costs associated with Board training.
6460	Insurance - Property & Liability	Cyber security, liability and property insurance costs including associated broker fees.
6470	Utilities-Power	Electricity and natural gas for the administrative office building.
6480	Utilities-Other	Cost of telephones, garbage, water and other utility services for the administrative office building.
6490	Legal	Attorney's fees, plus the cost of legal notices and publications required for the budget, purchasing, etc. in accordance with Oregon law. Includes election costs.
6500	Professional Services/ Consulting	This line item will be used as necessary for assistance in preparing contract review policies and procedures and outside computer consulting and support, as needed.

**GENERAL FUND
ADMINISTRATION & ENGINEERING**

Account Number	Account Name	Description of Resource or Requirements
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds.
6570	Building & Grounds Maintenance	Cost of janitorial services, security system, maintenance of HVAC system, landscaping services, pest control and other maintenance items as needed.
6790	Field Tech Materials and Supplies	Supplies and miscellaneous items for operating in the field for the Engineering Department.
6800	Customer/ Public Education	Used to fund public outreach, public education, website and virtual meeting services.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, the Engineering Department and the IT Systems Administrator. Specific requests for the upcoming fiscal year include six replacement computers and a new replacement server for ioSafe.
7280	Field Tech Equipment	Miscellaneous testing equipment for sewer lines, drafting tools, and equipment used in the field.
7360	Pick-Up Truck/Vehicle	Inspector pick-up truck, replaced fiscal year 2022-2023.
7570	Buildings & Grounds Improvements	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include re-roofing all the buildings at the Administrative office complex.

GENERAL FUND (01)
TREATMENT - (DEPT 06)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023	2023-2024		2024-2025	2024-2025	2024-2025
MATERIALS & SERVICES						
0	0	0	6350	Equipment/Software Agreements	5,000	
33,857	35,709	40,000	6370	Permits	120,000	
261,669	270,669	430,000	6470	Utilities - Power (Plant/Lift Stations)	450,000	
75,392	92,727	147,000	6475	Utilities - Power (NTS)	160,000	
14,947	18,353	27,000	6480	Utilities - Other (Telemetry & Cameras)	29,000	
0	0	0	6500	Professional Services/Consulting	50,000	
17,646	1,130	145,000	6540	Engineering Services	150,000	
0	0	20,000	6550	Rental Houses Expense	50,000	
16,442	19,210	60,000	6560	Monitoring & Testing - NTS	60,000	
16,420	5,886	64,000	6570	NTS Site Maintenance	64,000	
1,577,225	1,603,156	1,704,600	6770	Contract Services - Jacobs	1,773,000	
2,013,598	2,046,840	2,637,600	TOTAL MATERIALS & SERVICES		2,911,000	0 0
CAPITAL OUTLAY						
19,358	6,398	20,000	7080	Miscellaneous Capital Equipment	32,000	
0	0	250,000	7215	Slinger Truck	0	
0	0	370,000	7220	Tanker Trucks	0	
1,644	1,844	10,000	7700	RUSA Improvements & Equipment	10,000	
21,002	8,242	650,000	TOTAL CAPITAL OUTLAY		42,000	0 0
2,034,600	2,055,082	3,287,600	TOTAL TREATMENT REQUIREMENTS		2,953,000	0 0

**GENERAL FUND
TREATMENT**

Account Number	Account Name	Description of Resource or Requirements
6370	Permits	This line item includes Oregon DEQ Annual Water Quality Permit, Oregon DEQ storm discharge permit and the boiler permit at the Water Reclamation Facility.
6470	Utilities - Power (Plant/ pump stations)	Electricity for operating the Water Reclamation Facility and pump stations.
6475	Utilities - Power (NTS)	Electricity for operating the NTS.
6480	Utilities - Other (Telemetry & Cameras)	Includes security cameras annual fee and remote telemetry unit annual cost for all the pump stations.
6540	Engineering Services	Includes design costs associated with the Water Reclamation Facility and pump stations.
6500	Professional Services/ Consulting	This is new for Budget Year 2024-2025. Includes threat assessment and cyber security planning for Water Reclamation Facility.
6540	Engineering Services/ Administration	Engineering services directly related to the Water Reclamation Facility.
6550	Rental House Expenses	Costs associated with the house on Long Meadows Lane.
6560	Monitoring and Testing - NTS	Costs associated with the monitoring, testing, evaluation, and reporting of the operation of the NTS.
6570	NTS Site Maintenance	Covers site maintenance at the NTS including road maintenance, fencing and tree removal.
6770	Contract Services - Jacobs	Cost to have Jacobs operate the Water Reclamation Facility, pretreatment program, NTS, and pump stations.
7080	Miscellaneous Capital Equipment	Miscellaneous capital improvements to the Water Reclamation Facility, pump stations, NTS and other improvements as necessary.
7215	Slinger Truck	Replacement of the Biosolids Slinger Truck. The purchase is contingent on receiving grant funds.
7220	Tanker Trucks	Replacement of two Biosolids Tanker Trucks. The purchase is contingent on receiving grant funds.
7700	RUSA Improvements and Equipment	For minor improvements and equipment at the Water Reclamation Facility, NTS and pump stations.

**GENERAL FUND (01)
COLLECTION - (DEPT 07)**

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023	2023-2024		2024-2025	2024-2025	2024-2025
PERSONNEL SERVICES						
406,108	455,606	500,000	6110 Salaries	545,000		
14,395	16,794	25,000	6120 Overtime	25,000		
0	0	8,500	6140 Part Time	13,000		
152,753	142,904	223,500	6210 Health Benefits	236,910		
7,284	8,034	9,460	6230 Workers' Compensation	9,460		
31,915	36,027	41,000	6240 Social Security	45,000		
2,950	2,641	3,800	6250 Unemployment Insurance	3,500		
0	1,373	3,200	6255 OR Paid Medical Leave	3,500		
69,355	85,955	108,000	6260 Retirement (PERS)	117,000		
684,760	749,334	922,460	TOTAL PERSONNEL SERVICES	998,370	0	0
7.00	7.00	7.25	Total Full-Time Equivalent (FTE)	7.25	7.25	7.25
MATERIALS & SERVICES						
1,845	1,213	6,000	6340 Miscellaneous Equipment Rental	15,000		
21,763	17,607	32,000	6350 Equipment/Software Agreements	3,100		
39,278	35,310	56,000	6360 Vehicle Maintenance	56,000		
0	0	0	6365 Equipment Maintenance	40,000		
2,648	4,901	7,000	6380 Personal Equipment	7,000		
2,566	1,555	5,500	6410 Dues, Subscriptions, & Memberships	5,600		
8,769	10,314	15,200	6430 Travel & Training	16,500		
3,135	2,976	6,000	6480 Utilities - Other	6,000		
11,280	1,186	0	6540 Engineering Services/Administration	0		
6,556	8,896	10,000	6730 Safety Materials & Services	10,000		
36,238	31,717	55,000	6790 Materials & Supplies	55,000		
134,078	115,675	192,700	TOTAL MATERIALS & SERVICES	214,200	0	0
CAPITAL OUTLAY						
1,036	767	22,500	7030 Safety Equipment	10,000		
4,096	5,986	24,000	7080 Miscellaneous Capital Equipment	20,000		
71,940	49,133	140,000	7140 I & I Sewer Separation	140,000		
0	0	0	7225 Skip Steer	125,000		
0	0	145,000	7240 Dump Truck	0		
16,145	3,440	120,000	7250 Capital Projects & Misc. Repairs	120,000		
35,069	46,703	43,000	7280 Pickup Truck	0		
99,112	0	0	7290 CCTV Van & Equipment	40,000		
0	20,121	711,000	7370 Storage Building	1,250,000		
227,398	126,150	1,205,500	TOTAL CAPITAL OUTLAY	1,705,000	0	0
1,046,236	991,159	2,320,660	TOTAL COLLECTION REQUIREMENTS	2,917,570	0	0

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Collection System Superintendent, Collection Crew and a part-time summer employee.
6340	Equipment Rental	Cost of miscellaneous rental equipment for sewer line repairs and maintenance.
6350	Equipment Maintenance & Software Agreements	Includes software agreements and subscriptions
6360	Vehicle Maintenance	Operation and maintenance costs of vehicles including tires, fuel, oil, parts and repairs.
6365	Equipment Maintenance	Maintenance cost for Collection equipment including Backhoe and Flushers.
6380	Personal Equipment	Replacement, as necessary due to wear and damage of rain gear, gloves, work pants and safety boots for the Collection Crew.
6410	Dues, Subscriptions & Memberships	Membership fees for professional organizations for the Collection Crew.
6430	Travel & Training	Expenses for professional conferences, seminars, meetings, short schools, educational material and related travel expenses for the Collection Department.
6480	Utilities-Other	Includes bulk water charges, utility locate fees and Douglas County landfill disposal fees for the Collection Department.
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds. This line item was moved to 01-05-6540 for Budget year 2023-2024.
6730	Safety Materials & Services	Safety related materials, examinations, and training services such as asbestos. training. Also includes commercial driver license (CDL) testing, drug screening, first aid costs, vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs, locate paint, root control chemicals and other miscellaneous parts and supplies used by the Collection Department.

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
7030	Safety Equipment	Miscellaneous equipment needed for employee safety and Occupational Safety and Health Administration (OSHA) compliance.
7080	Miscellaneous Capital Equipment	Proposed purchases for upcoming year includes 3 replacement computers, rack mount and miscellaneous tech equipment.
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
7240	Dump Truck	Replacement of the Collection Department's 2001 5-yard dump truck. The purchase is contingent on receiving grant funds.
7250	Capital Projects & Miscellaneous Repairs	Miscellaneous projects includes raising and patching of manholes and other construction projects and repairs identified, as necessary.
7280	Pickup Truck	Pickup truck for the Collection System Superintendent. The superintendent's truck was assigned to the Jacobs staff replacing a 2006 pickup truck.
7290	CCTV Van & Equipment	Replacement of CCTV Van and for purchase of the Equipment for the CCTV Van.
7370	Storage Building	The addition of a second storage building and waterline at the Water Reclamation Facility to provide security and cover for vehicles and equipment. As part of emergency preparedness, one service truck and one flusher truck will be relocated to the west side of our service area.

GENERAL FUND (01)
FINANCE - (DEPT 08)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2021-2022	2022-2023	2023-2024		2024-2025	2024-2025	2024-2025
PERSONNEL SERVICES						
247,858	279,795	331,000	6110 Salaries	345,000		
0	0	2,500	6120 Overtime	2,500		
0	0	0	6140 Part-Time	0		
86,945	86,930	123,100	6210 Health Benefits	130,475		
265	278	440	6230 Workers' Compensation	440		
18,618	21,168	26,000	6240 Social Security	27,000		
1,372	1,223	1,700	6250 State Unemployment	1,900		
0	911	2,000	6255 OR Paid Medical Leave	2,100		
43,899	46,779	63,000	6260 Retirement (PERS)	66,000		
398,957	437,084	549,740	TOTAL PERSONNEL SERVICES	575,415	0	0
3.00	4.00	3.90	Total Full-Time Equivalent (FTE)	4.00	4.00	4.00
MATERIALS & SERVICES						
6,421	10,477	7,100	6310 Office Supplies	7,100		
36,148	41,189	75,000	6320 Postage & Mailing Fees	60,000		
2,590	3,044	58,100	6350 Equipment/Software Agreements	58,100		
0	0	163,100	6390 Payment Processing Fees	159,000		
9,185	10,210	11,100	6400 Bank Fees	11,100		
886	1,570	1,500	6410 Dues, Subscriptions, & Memberships	1,600		
250	4,534	5,000	6430 Travel & Training	5,000		
24,652	22,104	0	6530 Computer Maintenance	0		
80,132	93,128	320,900	TOTAL MATERIALS & SERVICES	301,900	0	0
CAPITAL OUTLAY						
0	1,000	0	7070 Computer Programs	0		
3,006	3,502	8,000	7080 Office Equipment	13,000		
0	4,617	40,000	7390 Finance Software Upgrade	2,000		
3,006	9,119	48,000	TOTAL CAPITAL OUTLAY	15,000	0	0
482,095	539,331	918,640	TOTAL FINANCE REQUIREMENTS	892,315	0	0

**GENERAL FUND
FINANCE**

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Finance Director, Accounting Specialist, Office Assistant II and Office Assistant I.
6310	Office Supplies	Checks, computer paper, and other items relating to utility billing, financial report and payroll.
6320	Postage & Mailing Fees	Cost of postage and printing costs to outsource billing. Includes postage meter refill costs and postal permits.
6350	Equipment/ Software Agreements	Updating and maintenance of the computer network, work stations and Finance Department equipment. This line item beginning Budget Year 2023-2024 also includes agreements for software and scanners previously expensed to line item 6530 Computer Maintenance. These accounts are being merged.
6390	Payment Processing Fees	This is new for Budget Year 2023-2024. This includes processing fees for payment portal and for credit card, debit card, and e-check fees.
6400	Bank Fees	Costs the bank charges for administering our accounts.
6410	Dues, Subscriptions & Memberships	Membership dues and subscriptions for professional organizations for the Finance Department.
6430	Travel & Training	Expenses for professional seminars, conferences, training and related travel for the Finance Director, Accounting Specialist and Office Assistants.
6530	Computer Maintenance	Annual maintenance agreement for the financial accounting software, check scanner and electronic filing program. These expenses were merged with line item 6350 Equipment/Software Agreements beginning Budget Year 2023-2024.
7070	Computer Programs	Computer software, as needed, to facilitate the use of our financial accounting and utility billing systems to produce desired reports and other financial data. As most computer programs are going to subscriptions, this line item was merged with line item 6350 Equipment/Software Agreements for Budget Year 2023-2024.
7080	Office Equipment	Office equipment upgrades and replacements for computers, printers and miscellaneous tech equipment as needed.
7390	Finance Software Upgrade	Upgrade of finance software.

DIAMOND LAKE LID FUND (02)
RESERVE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u> <u>BUDGET</u> <u>2023-2024</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u> <u>2021-2022</u>	<u>AUDITED</u> <u>2022-2023</u>			<u>BUDGET</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2024-2025</u>
<u>RESOURCES</u>						
24,271	0	0	4890 BEGINNING FUNDS	0	0	0
REVENUES						
0	0	0	4010 Interest Income	0	0	0
0	0	0	TOTAL REVENUES	0	0	0
<u>24,271</u>	<u>0</u>	<u>0</u>	TOTAL RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
24,271	0	0	8010 Transfer to Fund 01	0	0	0
24,271	0	0	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
0	0	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<u>24,271</u>	<u>0</u>	<u>0</u>	TOTAL REQUIREMENTS	<u>0</u>	<u>0</u>	<u>0</u>

DIAMOND LAKE LID

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks and the interest portion of the quarterly assessment billings.
Requirements		
8010	Transfer to Fund 01	The balance of this fund was transferred to the General Fund and closed in budget year 2021-2022.

COLLECTION SYSTEM EXPANSION FUND (03)
SPECIAL REVENUE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
592,137	753,995	1,004,000	4890 BEGINNING FUNDS	1,318,900		
REVENUES						
14,960	42,468	36,410	4010 Interest Income	54,100		
146,898	185,099	138,000	4030 System Development Charge	154,000		
161,858	227,567	174,410	TOTAL REVENUES	208,100	0	0
<u>753,995</u>	<u>981,562</u>	<u>1,178,410</u>	TOTAL RESOURCES	<u>1,527,000</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	1,178,410	7250 Construction Projects	1,527,000		
0	0	1,178,410	TOTAL CAPITAL OUTLAY	1,527,000	0	0
<u>753,995</u>	<u>981,562</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>753,995</u>	<u>981,562</u>	<u>1,178,410</u>	TOTAL REQUIREMENTS	<u>1,527,000</u>	<u>0</u>	<u>0</u>

COLLECTION SYSTEM EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks. Includes interest from Roseburg Urban Renewal Agency Intergovernmental Agreements.
4030	System Development Charge	The estimated system development charges levied on new construction for the expansion of the Sanitary Authority's Collection System. Includes installment payments from Roseburg Urban Renewal Agency Intergovernmental Agreements.
Requirements		
7250	Construction Projects	Infrastructure project that increases the capacity of the collection system will be undertaken with these funds with the Board's approval.

**INFRASTRUCTURE REPLACEMENT RESERVE FUND (04)
CAPITAL PROJECT FUND**

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
1,970,186	1,274,125	2,565,000	4890 BEGINNING FUNDS	475,000		
REVENUES						
7,152	40,946	40,000	4010 Interest Income	30,000		
264,854	267,408	267,000	4040 Sewer Service Fees	0		
766,000	717,000	128,000	4210 Transfer from Fund 01	1,495,000		
0	716,825	0	4280 Transfer from Fund 07	0		
1,038,006	1,742,179	435,000	TOTAL REVENUES	1,525,000	0	0
<u>3,008,192</u>	<u>3,016,304</u>	<u>3,000,000</u>	TOTAL RESOURCES	<u>2,000,000</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
1,734,067	391,507	3,000,000	7250 Construction Projects	2,000,000		
1,734,067	391,507	3,000,000	TOTAL CAPITAL OUTLAY	2,000,000	0	0
1,274,125	2,624,797	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<u>3,008,192</u>	<u>3,016,304</u>	<u>3,000,000</u>	TOTAL REQUIREMENTS	<u>2,000,000</u>	<u>0</u>	<u>0</u>

INFRASTRUCTURE REPLACEMENT RESERVE FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	\$1.25/EDU a month fee collected from users of the system for projects. This fee is reported in the General fund starting Budget Year 2024-2025.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for construction projects.
4280	Transfer from Fund 07	Transfer from the Asset Acquisition and Replacement Fund to be used for construction projects.
Requirements		
7250	Construction Projects	Major infrastructure replacement projects will be undertaken with these funds with the Board's approval.

TREATMENT PLANT EXPANSION FUND (06)
SPECIAL REVENUE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
423,239	509,060	644,300	4890 BEGINNING FUNDS	815,000		
REVENUES						
8,504	25,679	22,300	4010 Interest Income	32,400		
77,317	97,357	75,100	4030 System Development Charge	81,000		
85,821	123,036	97,400	TOTAL REVENUES	113,400	0	0
<u>509,060</u>	<u>632,096</u>	<u>741,700</u>	TOTAL RESOURCES	<u>928,400</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	741,700	7250 Construction Projects	928,400		
0	0	741,700	TOTAL CAPITAL OUTLAY	928,400	0	0
<u>509,060</u>	<u>632,096</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>509,060</u>	<u>632,096</u>	<u>741,700</u>	TOTAL REQUIREMENTS	<u>928,400</u>	<u>0</u>	<u>0</u>

TREATMENT PLANT EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks. Includes interest from Roseburg Urban Renewal Agency Intergovernmental Agreements.
4030	System Development Charge	The systems development charges levied on new construction is earmarked for the upgrade and expansion of the Sanitary Authority's Wastewater Treatment Plant and for the development of the Natural Treatment System (NTS). Includes installment payments from Roseburg Urban Renewal Agency Intergovernmental Agreements.
Requirements		
7250	Construction Projects	Major plant expansion, land acquisition and development projects will be undertaken with use of these funds with the Board's approval.

ASSET ACQUISITION AND REPLACEMENT FUND (07)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
1,734,340	2,806,528	3,246,300	4890 BEGINNING FUNDS	6,722,512		
12,842	100,572	66,000	4010 Interest Income	100,500		
1,059,346	1,069,619	1,066,200	4040 Sewer Service Fees	0		
0	0	2,200,000	4210 Transfer from Fund 01	0		
<u>2,806,528</u>	<u>3,976,719</u>	<u>6,578,500</u>	TOTAL RESOURCES	<u>6,823,012</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
0	716,825	0	8010 Transfer to Fund 04	0	0	0
0	0	0	8010 Transfer to Fund 08	6,823,012	0	0
0	716,825	0	TOTAL TRANSFERS TO OTHER FUNDS	6,823,012	0	0
<u>2,806,528</u>	<u>3,259,894</u>	<u>6,578,500</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,806,528</u>	<u>3,976,719</u>	<u>6,578,500</u>	TOTAL REQUIREMENTS	<u>6,823,012</u>	<u>0</u>	<u>0</u>

ASSET ACQUISITION & REPLACEMENT FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs. This fee is being reporting in the General Fund starting Budget Year 2024-2025.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for future acquisition & replacements.
Requirements		
8010	Transfer to Fund 04	Transfers to the Infrastructure Replacement Reserve Fund for Board approved projects.
8010	Transfer to Fund 08	Transfers to the Capital Projects Fund for Board approved projects.
8920	Unappropriated Ending Funds	The money is reserved for future expenditures.

CAPITAL PROJECTS FUND (08)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
0	0	0	4890 BEGINNING FUNDS	0		
0	0	0	4010 Interest Income	102,300		
0	0	0	4280 Transfer from Fund 07	6,823,012		
0	0	0	4300 Grants and Loans	6,823,012		
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
0	0	0	TOTAL RESOURCES	13,748,324	0	0
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	0	7250 Construction Projects	6,823,012		
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
0	0	0	TOTAL CAPITAL OUTLAY	6,823,012	0	0
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
DEBT SERVICE						
0	0	0	6580 Interest Expense	102,300		
0	0	0	6850 Principle Payments on Loan(s)	6,823,012		
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
0	0	0	TOTAL DEBT SERVICE	6,925,312	0	0
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
0	0	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
0	0	0	TOTAL REQUIREMENTS	13,748,324	0	0
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>

CAPITAL PROJECTS FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
4300	Grants and Loans	Includes grants and loans from the Oregon DEQ Clean Water State Revolving Fund, Oregon Department of Energy Community Renewable Energy Grant, Federal Clean Energy Tax Credits, Pacific Power Blue Sky Community Projects Grant.
Requirements		
7250	Construction Projects	Budget year 2024-2025 projects include the Administrative Office Photovoltaic Array and Energy Storage System, Water Reclamation Facility Photovoltaic Array and Natural Treatment Facility Photovoltaic Array.
6580	Interest Expense	Interest on Loans.
6850	Principle Pymts on Loan(s)	Principal Payments made on Loans.

PLANT EQUIPMENT REPLACEMENT FUND (10)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
1,177,242	1,820,200	1,474,000	4890 BEGINNING FUNDS	1,491,000		
6,434	49,850	29,000	4010 Interest Income	52,800		
789,400	0	300,000	4210 Transfer from Fund 01	0		
0	0	0	4280 Transfer from Fund 07	0		
0	0	190,000	4300 Grants	0		
<u>1,973,076</u>	<u>1,870,050</u>	<u>1,993,000</u>	TOTAL RESOURCES	<u>1,543,800</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
152,876	418,532	1,993,000	7080 Misc Plant Equipment Replacement	1,543,800		
152,876	418,532	1,993,000	TOTAL CAPITAL OUTLAY	1,543,800	0	0
<u>1,820,200</u>	<u>1,451,518</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,973,076</u>	<u>1,870,050</u>	<u>1,993,000</u>	TOTAL REQUIREMENTS	<u>1,543,800</u>	<u>0</u>	<u>0</u>

PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4210	Transfer from Fund 01	Transfers made from the General Fund.
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
4300	Grants	Includes matching grants from the Energy Trust of Oregon for additional aeration blower and upgrade to W-3 system.
Requirements		
7080	Miscellaneous Plant Equipment Replacement	For replacement and improvements at the Water Reclamation Facility and pump stations as needed.

ADMINISTRATION BUILDING FUND (11)
RESERVE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>RESOURCES</u>						
34,505	0	0	4890 BEGINNING FUNDS	0	0	0
18	0	0	4010 Interest Income	0	0	0
<u>34,523</u>	<u>0</u>	<u>0</u>	TOTAL RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
0	0	0	7770 Administration Building Improvements	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
<u>TRANSFERS TO OTHER FUNDS</u>						
<u>34,523</u>		0	8010 Transfer to Fund 01	<u>0</u>	<u>0</u>	<u>0</u>
34,523	0	0	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
0	0	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<u>34,523</u>	<u>0</u>	<u>0</u>	TOTAL REQUIREMENTS	<u>0</u>	<u>0</u>	<u>0</u>

ADMINISTRATION BUILDING FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
Requirements		
7770	Administration Building Improvements	This money was budgeted for street improvements and other necessary improvements/replacements at the Administration Building.
8010	Transfers to Fund 01	Transfer of fund balance to General Fund to close the fund in budget year 2021-2022.
8920	Unappropriated Ending Funds	The money was reserved for future improvements to the Administration Building and surrounding grounds.