

# **ROSEBURG URBAN SANITARY AUTHORITY BUDGET 2023-2024**



# ROSEBURG URBAN SANITARY AUTHORITY

## Budget 2023-2024

### **BUDGET COMMITTEE**

John Dunn	Director Position 1 – Board Chair
Rob Lieberman	Director Position 2 – Board Vice Chair
Jerry Griese	Director Position 3
Kelsey Wood	Director Position 4
David Campos	Director Position 5
Mark Chirrick	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 II
Devin Freeman	Collection I - Operator in Training
Brandon Kitcher	Collection I - Operator in Training
Nicholas Soule	Collection I - Operator in Training
Austin Baker	Collection I - Operator in Training

## PROPOSED 2023-2024 BUDGET

### Resources by Fund

Funds:		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	6,233,600	9,403,110		15,636,710
Diamond Lake LID	02	0	0		0
Collection System Expansion	03	1,004,000	174,410		1,178,410
Infrastructure Replacement	04	2,565,000	307,000	128,000	3,000,000
Treatment Plant Expansion	06	644,300	97,400		741,700
Asset Acquisition & Replacement	07	3,246,300	1,132,200	2,200,000	6,578,500
Plant Equipment Replacement	10	1,474,000	219,000	300,000	1,993,000
Administration Building	11	0	0		0
<b>Total all Funds</b>		<b>15,167,200</b>	<b>11,333,120</b>	<b>2,628,000</b>	<b>29,128,320</b>

### Requirements by Fund

Funds:		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	8,511,820	2,628,000	550,000	11,689,820	3,946,890	15,636,710
Diamond Lake LID	02	0			0	0	0
Collection System Expansion	03	1,178,410			1,178,410	0	1,178,410
Infrastructure Replacement	04	3,000,000			3,000,000	0	3,000,000
Treatment Plant Expansion	06	741,700			741,700	0	741,700
Asset Acquisition & Replacement	07	0	0		0	6,578,500	6,578,500
Plant Equipment Replacement	10	1,993,000			1,993,000	0	1,993,000
Administration Building	11	0	0		0	0	0
<b>Total all Funds</b>		<b>15,424,930</b>	<b>2,628,000</b>	<b>550,000</b>	<b>18,602,930</b>	<b>10,525,390</b>	<b>29,128,320</b>

# Budget Message

**Roseburg Urban Sanitary Authority Budget Committee Members:**

**Subject: FY 2023 – 2024 Budget Memorandum**

**Date: April 26<sup>th</sup>, 2023**

I am pleased to present the proposed FY 2023 – 2024 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.

## Resources

RUSA has received two grants. One is a matching grant for \$41,109 to study the feasibility of adding power generation utilizing the biogas produced at the Water Reclamation Facility (WRF). We have increased the Engineering Services line item in the Treatment Department to expense the cost of the study. The second is a grant for \$200,000 to construct a building at the Water Reclamation Facility for vehicle and equipment storage. The 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. We have increased the line item for the Storage building for the estimated cost of the new building. We will also be applying for funds to replace three older diesel trucks in the RUSA fleet. We added a line item for the grant revenue and associated expense line items in the departments to purchase the vehicles should we receive the grants. We have identified two energy savings projects at the Water Reclamation Facility that we will be submitting for matching grants with the Energy Trust of Oregon. Grant revenue in the general fund has increased by \$141,110 over the prior year's budget to reflect the \$1,006,110 anticipated grant revenue. In Fund 10, we have increased the Grant line item by \$190,000 to show the anticipated Energy Trust of Oregon matching grants.

The System Development Charge (SDC) was authorized in 2005 and has been adjusted for inflation in previous years. Management will be presenting the Board with an adjustment for inflation to the SDC for the coming FY 2023 - 2024 Budget. If approved by the Board, the adjusted charge of \$3,628 (an 11.97% increase) per SDC will take effect on July 1, 2023.

## 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 FY 2023 – 2024 Budget includes a feasibility study conducted by Jacobs to construct a biogas-generating facility at the Water Reclamation Facility. The engineering study will be administered as an “Out of Scope” project under our existing contract with Jacobs at a greatly reduced cost. We will also be entering into an “Out of Scope” agreement with Jacobs to provide the annual Natural Treatment Monitoring Report and Farm Operation Plan.

These “Out of Scope” agreements provide substantial savings over a contract for services with the engineering company.

### Roseburg Urban Sanitary Authority Sewer Use Rates

The current sewer service fee of \$30.00 per Equivalent Dwelling Unit (EDU) per month is under review by the Board. The sewer service fee will be set by the Board at the May meeting.



The staff has recommended a rate increase of \$10.00 per EDU for the FY 2023 - 2024 increasing the sewer service fee to \$40.00. The staff has prepared this budget to reflect the proposed rate increase. The proposed rate is still 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 average investment in the collection system over the past five years has been approximately \$884,077 per year. The CIP for the collection system recommends an annual investment of approximately \$3,600,000. The average investment in the Water Reclamation Facility over the past five years has been approximately \$178,773 per year. 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 2023 - 2024 Budget.

### **Infrastructure Improvements**

The annual inflationary rate of 12.8% in 2022 has led to an increase in the costs of materials, services, and related projects. RUSA continues to invest in the 35-year-old Water Reclamation Facility including some sections of the facility that are 65 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
- Odor control unit for Bio-Tower
- Highland Pump Station VFD replacement
- Improvement to the emergency storage pond

#### **Collection System projects in planning:**

- Deer Creek North Trunk Line Rehabilitation (construction scheduled to begin June 22nd)
- Deer Creek Siphon
- Douglas Avenue Construction 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.

RUSA's medical insurance provider, CIS, has announced that there is a 5% rate increase for the 2023 coverage period. We have budgeted a 6% increase to cover the increase in medical, vision, and dental insurance and any changes in coverage for the employees due to changes in their status.

## **General Fund (01)**

The General Fund (01) is the operating fund of RUSA. The FY 2023 – 2024 General Fund Budget is proposed to be \$15,636,710 which is an increase of \$3,365,710 over the FY 2022 - 2023 Budget.

The increase in revenues is anticipated primarily from interest income, sewer service fees, payment convenience fees, and anticipated grant revenues. The sewer service fee increase is due to the proposed \$10 per EDU rate increase. The Payment Convenience Fee line item is a new line item and reflects a pass thru fee charged to the customers associated with them paying their bills online and there will be an offsetting expense of the same amount as Payment Processing Fees line item in the Finance Department budget.

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 \$3,946,890, an increase of \$26,174 over the prior year's budget.

The General Fund includes transfers to the Infrastructure Replacement Reserve Fund (04) in the amount of \$128,000, the Asset Acquisition and Replacement Fund (07) in the amount of \$2,200,000, and to the Plant Equipment Replacement Fund (10) in the amount of \$300,000. Transfers increased by \$1,911,000 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. This department is staffed at 5.25 FTE.

### **Personnel Services**

Personnel Services for the Administration and Engineering Department for the FY 2023 – 2024 Budget increased by \$36,490. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. 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 \$86,900. As part of that increase, RUSA has enhanced cyber security to add an additional level of security to monitor all traffic within our system and alert us to any suspicious activity.

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.

To meet the requirement of House Bill 2560 to make all meetings accessible remotely, we have budgeted to broadcast, through Zoom, all our public meetings.

RUSA's website costs are also included in the Customer/Public Education line item. We continue to look for opportunities to increase our presence to the public through our website. In 2019, we added the RUSA municipal code as a searchable document 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. The Roseburg School District, as part of the middle school curriculum, has lesson plans that include water quality and wastewater treatment.

### **Capital Outlay**

This category is proposed to increase the proposed budget by \$314,100. Major expenditures that account for the increase include:

- Administrative Office remodel
- Replacement of all 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 \$202,500 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 the Feasibility Study for biogas power generation at the Water Reclamation Facility.

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 \$1,704,506, this includes an increase in chemical costs at the Water Reclamation Facility and the Natural Treatment System.

## **Capital Outlay**

Capital Outlay increased by \$5,000. We included line items to replace three biosolids application trucks. The plan is to purchase three diesel trucks under the Diesel Emissions Mitigation Grant program. We will only purchase the trucks if we receive grant funding from the State of Oregon.

## **Collection (Department 07)**

This department provides the funding to support the Collection Department. This Department includes the Collection System Superintendent, Collection Operator IV Supervisor, Collection Operator II and four (4) 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 2023 – 2024 Budget increased by \$53,626. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

## **Materials and Services**

The Materials and Services category has decreased by \$12,800 for the proposed budget. The decrease is due to moving the Engineering Services/Administration line item to the Administration & Engineering Department as those funds are utilized by that department.

## **Capital Outlay**

The Capital Outlay for the Collection Department has increased by \$511,000 for the FY 2023 – 2024 Budget. The increased estimate to construct the storage building at the Water Reclamation Facility accounts for the majority of the increase.

## **Finance (Department 08)**

This department provides the funding to support the Finance Department. The department includes the Finance/HR Director, Accounting Specialist, Office Assistant II, and Office Assistant I. We have included a new position, Office Assistant I. The additional employee will allow the Finance department to shift some tasks to the new employee, allowing more time to move forward on some long-term improvements to the department. This department is staffed at 4 FTE.

### **Personnel Services**

Personnel Services for the Finance Department have increased by \$36,420. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. 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 \$225,600. The majority of the increase is attributed to upgrading our finance software and the addition of \$163,100 in Payment Processing Fees line item. The Payment Processing Fees line item is offset by the Payment Convenience Fees line item.

### **Capital Outlay**

The Capital Outlay category for the Finance Department has decreased by \$30,300 for the proposed budget. The proposed decrease reflects upgrading the current software.

## **Other Funds**

### **Diamond Lake LID Fund (02)**

The fund balance was transferred to the General Fund (01) and the fund closed in the FY 2021 – 2022 Budget. The listing of this fund will be eliminated in the 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 \$1,178,410, an increase of \$191,890.

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 \$387,494.

The total expenditure budget is proposed at \$1,178,410 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 \$3,000,000 which includes transfers from the General Fund (01) of \$128,000.

The total expenditures budget is proposed at \$3,000,000, the same as last fiscal year. The upcoming major project for the proposed budget year is the Deer Creek North Trunk Line Rehabilitation estimated at approximately \$2.4 million. 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 2023 - 2024 Budget are proposed to be \$741,700, an increase of \$111,380. 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 \$203,902.

The total expenditures budget is proposed at \$741,700.

### **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 2023 - 2024 Budget are proposed to be \$6,578,500. There are no transfers proposed to other funds for the FY 2023 – 2024 Budget.

### **Plant Equipment Replacement Fund (10)**

The total resources for this fund are proposed to be \$1,993,000. We are proposing budgeting \$1,993,000 in the FY 2023 - 2024 Budget for the replacement of plant equipment.

Items in the recommended Capital Improvement Plan for the Water Reclamation Facility are:

- Upgrade the Aeration Channel
- Rebuild the Gravity Belt #2
- Upgrade the W-3 Water System
- Line the Emergency Storage Pond
- Odor Control Unit for the Bio-Tower
- Gearbox replacement for the Clarifiers
- New hoist system at Winchester Pump Station
- Highland Pump Station VFD Replacement

### **Administration Building Fund (11)**

The fund balance was transferred to the General Fund (01) and the fund closed in the FY 2021 – 2022 Budget. The listing of this fund will be eliminated in the 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.

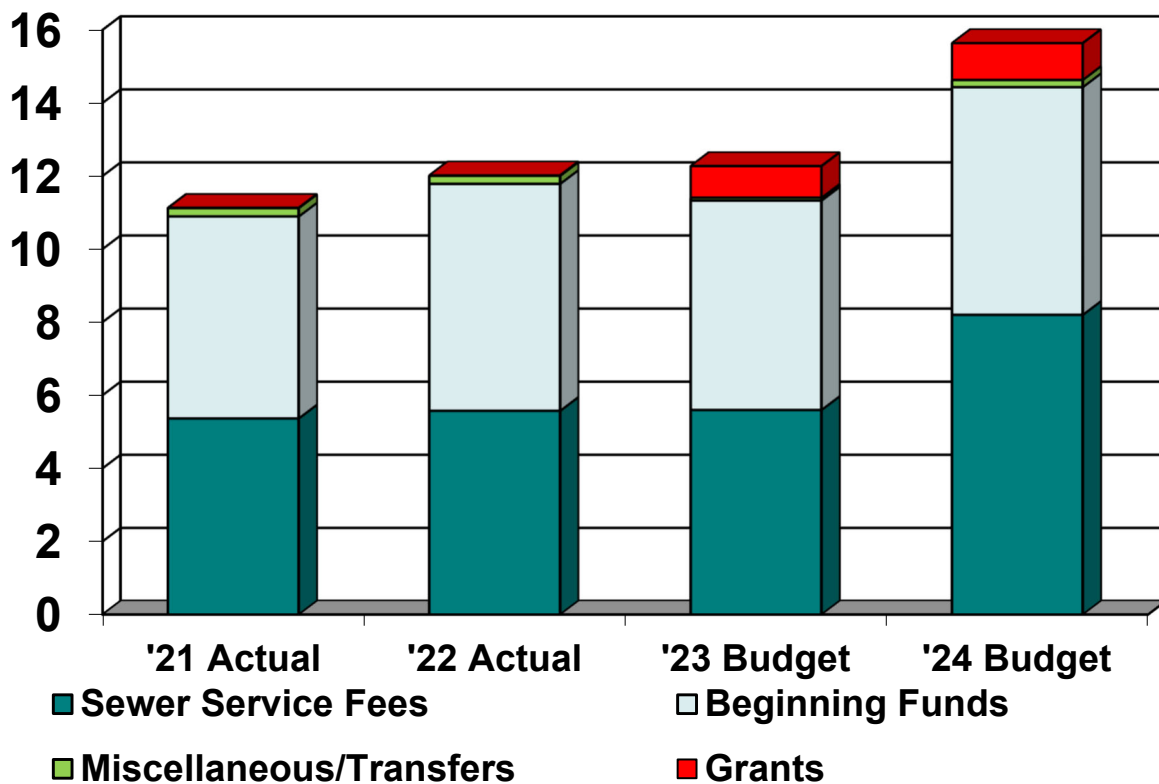
Respectfully Submitted,

*James V. Baird*

James V. Baird, General Manager

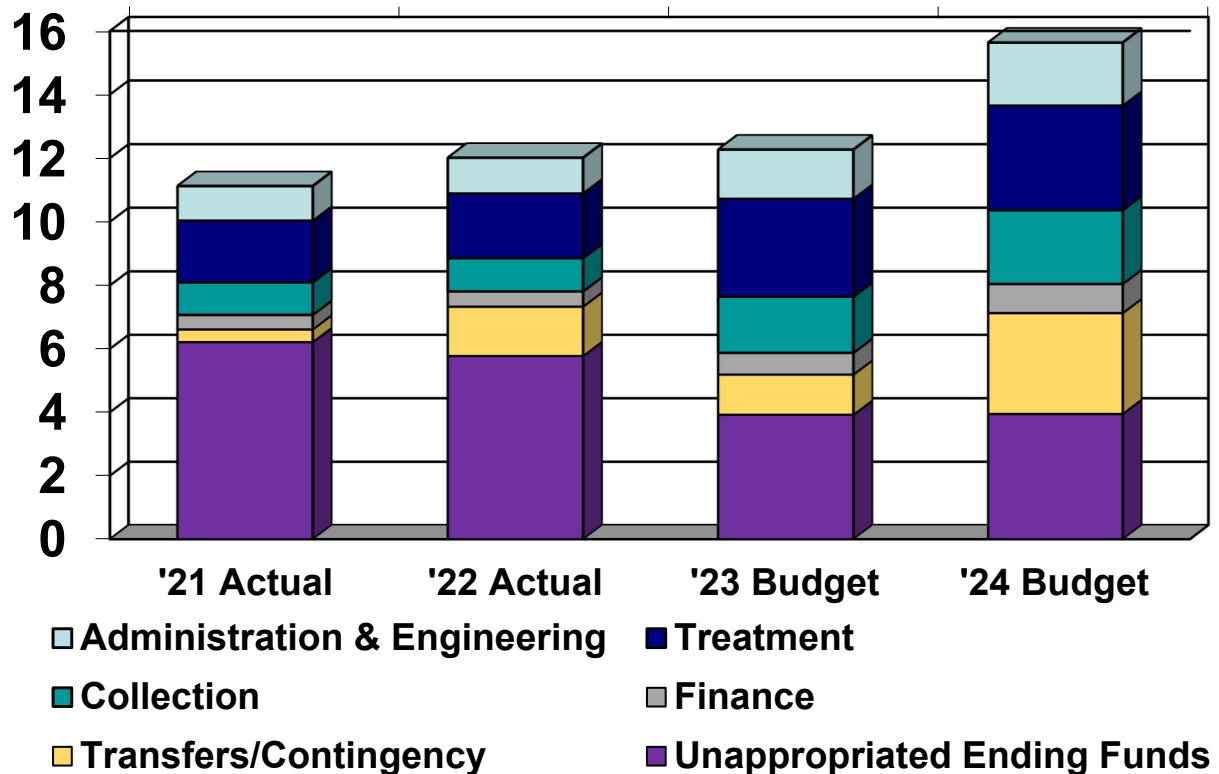
## General Fund - Resources

(In Millions \$)



## General Fund - Requirements

(In Millions \$)



## GENERAL FUND (01)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022		2022-2023		2023-2024	2023-2024	2023-2024
				<b>RESOURCES</b>			
5,526,913	6,210,954		5,730,000	<b>4890 BEGINNING FUNDS</b>	6,233,600	6,233,600	6,233,600
				<b>REVENUES</b>			
38,855	35,384		25,000	4010 Interest Income	110,000	110,000	110,000
5,313,441	5,434,657		5,452,000	4040 Sewer Service Fees (Net)	7,877,400	7,877,400	7,877,400
92,252	98,038		20,000	4050 Miscellaneous Income	56,000	56,000	56,000
1,870	3,180		2,400	4060 Permits	3,300	3,300	3,300
2,450	11,040		6,600	4070 Miscellaneous Collection Services	16,100	16,100	16,100
7,630	11,460		7,000	4080 Title Clearances	7,000	7,000	7,000
13,240	12,825		13,000	4100 UB Renter Fees	13,100	13,100	13,100
38,259	126,136		132,000	4110 Penalties	145,000	145,000	145,000
925	725		1,000	4120 New Account Fees	1,000	1,000	1,000
0	0		0	4130 Payment Convenience Fees	163,100	163,100	163,100
0	58,794		0	4250 Transfer from Other Funds	0	0	0
0	10,000		865,000	4300 Grants	1,006,110	1,006,110	1,006,110
87,745	2,045		17,000	4880 Proceeds from Sale of Assets	5,000	5,000	5,000
5,596,667	5,804,284		6,541,000	<b>TOTAL REVENUES</b>	9,403,110	9,403,110	9,403,110
11,123,580	12,015,238		12,271,000	<b>TOTAL RESOURCES</b>	15,636,710	15,636,710	15,636,710
				<b>REQUIREMENTS</b>			
				<b>ADMINISTRATION &amp; ENGINEERING</b>			
744,775	795,696		907,330	Personnel Services	943,820	943,820	943,820
279,161	307,005		421,700	Materials & Services	508,600	508,600	508,600
65,297	21,210		218,400	Capital Outlay	532,500	532,500	532,500
1,089,233	1,123,911		1,547,430	<b>TOTAL ADMINISTRATION &amp; ENGINEERING</b>	1,984,920	1,984,920	1,984,920
				<b>TREATMENT</b>			
1,915,753	2,013,598		2,435,100	Materials & Services	2,637,600	2,637,600	2,637,600
23,035	21,002		645,000	Capital Outlay	650,000	650,000	650,000
1,938,788	2,034,600		3,080,100	<b>TOTAL TREATMENT</b>	3,287,600	3,287,600	3,287,600
				<b>COLLECTION</b>			
682,339	684,760		868,834	Personnel Services	922,460	922,460	922,460
97,940	134,078		205,500	Materials & Services	192,700	192,700	192,700
244,693	227,398		694,500	Capital Outlay	1,205,500	1,205,500	1,205,500
1,024,972	1,046,236		1,768,834	<b>TOTAL COLLECTION</b>	2,320,660	2,320,660	2,320,660
				<b>FINANCE</b>			
370,666	398,957		513,320	Personnel Services	549,740	549,740	549,740
80,013	80,132		95,300	Materials & Services	320,900	320,900	320,900
8,954	3,006		78,300	Capital Outlay	48,000	48,000	48,000
459,633	482,095		686,920	<b>TOTAL FINANCE</b>	918,640	918,640	918,640
4,512,626	4,686,842		7,083,284	<b>TOTAL EXPENDITURES</b>	8,511,820	8,511,820	8,511,820
				<b>TRANSFERS TO OTHER FUNDS &amp; CONTINGENCY</b>			
400,000	766,000		717,000	8010 Transfer to Fund 04	128,000	128,000	128,000
0	0		0	8010 Transfer to Fund 07	2,200,000	2,200,000	2,200,000
0	789,400		0	8010 Transfer to Fund 10	300,000	300,000	300,000
0	0		550,000	7890 General Operating Contingency	550,000	550,000	550,000
400,000	1,555,400		1,267,000	<b>TOTAL TRANSFERS &amp; CONTINENCY</b>	3,178,000	3,178,000	3,178,000
6,210,954	5,772,996		3,920,716	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	3,946,890	3,946,890	3,946,890
11,123,580	12,015,238		12,271,000	<b>TOTAL REQUIREMENTS</b>	15,636,710	15,636,710	15,636,710

## GENERAL FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
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.
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 is 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. The fees received will be paid out of the Finance Department's line item 6390 Payment Processing Fees.
4250	Transfer from Other Funds	Transfer from Other Funds that are being Closed and remaining balances moved to the General Fund.
4300	Grants	Includes grants from the Energy Trust of Oregon and The Diesel Emissions Mitigation Grant.
4880	Proceeds From Sale of Assets	Income from disposal of surplus property.
<b>Requirements</b>		
<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	BUDGET	BUDGET	BUDGET	
2020-2021	2021-2022	2022-2023			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
PERSONNEL SERVICES											
466,217	500,061	560,000	6110	Salaries	575,000	575,000	575,000	575,000	575,000	575,000	
0	2,740	5,000	6120	Overtime	5,000	5,000	5,000	5,000	5,000	5,000	
2,306	0	8,500	6140	Part Time	10,100	10,100	10,100	10,100	10,100	10,100	
138,532	137,777	152,600	6210	Health Benefits	161,700	161,700	161,700	161,700	161,700	161,700	
3,062	3,506	4,200	6230	Workers' Compensation	4,620	4,620	4,620	4,620	4,620	4,620	
34,227	36,452	40,500	6240	Social Security	42,000	42,000	42,000	42,000	42,000	42,000	
2,504	2,259	2,800	6250	Unemployment Insurance	2,800	2,800	2,800	2,800	2,800	2,800	
0	0	5,730	6255	OR Paid Medical Leave	3,600	3,600	3,600	3,600	3,600	3,600	
97,927	112,901	128,000	6260	Retirement (PERS)	139,000	139,000	139,000	139,000	139,000	139,000	
744,775	795,696	907,330	TOTAL PERSONNEL SERVICES		943,820	943,820	943,820	943,820	943,820	943,820	
5.00	5.00	5.25	Total Full-Time Equivalent (FTE)		5.25	5.25	5.25	5.25	5.25	5.25	
MATERIALS & SERVICES											
0	220	500	6280	Sewer Bill Refunds	500	500	500	500	500	500	
9,903	9,993	22,000	6310	Office Supplies	25,000	25,000	25,000	25,000	25,000	25,000	
0	0	5,500	6330	Printing & Binding	5,500	5,500	5,500	5,500	5,500	5,500	
43,124	48,064	62,000	6350	Equipment/Software Agreements	91,000	91,000	91,000	91,000	91,000	91,000	
1,050	1,032	2,400	6380	Personal Equipment	3,500	3,500	3,500	3,500	3,500	3,500	
13,544	11,254	13,500	6410	Dues & Memberships	14,500	14,500	14,500	14,500	14,500	14,500	
19,000	19,500	20,000	6420	Audit	24,000	24,000	24,000	24,000	24,000	24,000	
895	8,092	28,000	6430	Travel & Training	33,100	33,100	33,100	33,100	33,100	33,100	
106,375	117,713	134,500	6460	Insurance - Property & Liability	136,000	136,000	136,000	136,000	136,000	136,000	
7,295	7,488	19,000	6470	Utilities - Power	23,000	23,000	23,000	23,000	23,000	23,000	
19,302	19,235	24,500	6480	Utilities - Other	25,000	25,000	25,000	25,000	25,000	25,000	
8,108	4,230	15,000	6490	Legal	15,000	15,000	15,000	15,000	15,000	15,000	
28,504	27,560	34,000	6500	Professional Services/Consulting	47,000	47,000	47,000	47,000	47,000	47,000	
0	0	0	6540	Engineering Services/Administration	20,000	20,000	20,000	20,000	20,000	20,000	
13,351	22,182	24,000	6570	Building & Grounds Maintenance	25,000	25,000	25,000	25,000	25,000	25,000	
3,765	5,784	6,600	6790	Field Tech Materials & Supplies	7,500	7,500	7,500	7,500	7,500	7,500	
4,945	4,658	10,200	6800	Customer/Public Education	13,000	13,000	13,000	13,000	13,000	13,000	
279,161	307,005	421,700	TOTAL MATERIALS & SERVICES		508,600	508,600	508,600	508,600	508,600	508,600	
CAPITAL OUTLAY											
30,740	7,890	33,500	7080	Miscellaneous Office Equipment	85,000	85,000	85,000	85,000	85,000	85,000	
4,929	9,852	11,000	7280	Field Tech Equipment	12,500	12,500	12,500	12,500	12,500	12,500	
0	0	42,300	7360	Pick-up Truck/Vehicle	0	0	0	0	0	0	
29,628	3,468	131,600	7570	Buildings & Grounds Improvements	435,000	435,000	435,000	435,000	435,000	435,000	
65,297	21,210	218,400	TOTAL CAPITAL OUTLAY		532,500	532,500	532,500	532,500	532,500	532,500	
TOTAL ADMIN & ENG REQUIREMENTS											
1,089,233	1,123,911	1,547,430	TOTAL ADMIN & ENG REQUIREMENTS		1,984,920	1,984,920	1,984,920	1,984,920	1,984,920	1,984,920	

**GENERAL FUND**  
**ADMINISTRATION & ENGINEERING**

<b>Account Number</b>	<b>Account Name</b>	<b>Description of Resource or Requirements</b>
	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 to 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 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**

<b>Account Number</b>	<b>Account Name</b>	<b>Description of Resource or Requirements</b>
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 three replacement workstations, Miscellaneous Tech Equipment, and a new AV system for the Board Room.
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 Administration office remodel and 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
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b>MATERIALS &amp; SERVICES</b>						
31,478	33,857	40,000	6370 Permits	40,000	40,000	40,000
248,914	261,669	370,000	6470 Utilities - Power (Plant/Lift Stations)	430,000	430,000	430,000
81,720	75,392	127,100	6475 Utilities - Power (NTS)	147,000	147,000	147,000
13,116	14,947	17,000	6480 Utilities - Other (Telemetry & Cameras)	27,000	27,000	27,000
0	17,646	145,000	6540 Engineering Services	145,000	145,000	145,000
0	0	10,000	6550 Rental Houses Expense	20,000	20,000	20,000
27,921	16,442	60,000	6560 Monitoring & Testing - NTS	60,000	60,000	60,000
30,887	16,420	64,000	6570 NTS Site Maintenance	64,000	64,000	64,000
1,481,717	1,577,225	1,602,000	6770 Contract Services - Jacobs	1,704,600	1,704,600	1,704,600
1,915,753	2,013,598	2,435,100	TOTAL MATERIALS & SERVICES	2,637,600	2,637,600	2,637,600
<b>CAPITAL OUTLAY</b>						
17,984	19,358	20,000	7080 Miscellaneous Capital Equipment	20,000	20,000	20,000
0	0	250,000	7215 Slinger Truck	250,000	250,000	250,000
0	0	370,000	7220 Tanker Trucks	370,000	370,000	370,000
5,051	1,644	5,000	7700 RUSA Improvements & Equipment	10,000	10,000	10,000
23,035	21,002	645,000	TOTAL CAPITAL OUTLAY	650,000	650,000	650,000
1,938,788	2,034,600	3,080,100	TOTAL TREATMENT REQUIREMENTS	3,287,600	3,287,600	3,287,600

**GENERAL FUND  
TREATMENT**

<b>Account Number</b>	<b>Account Name</b>	<b>Description of Resource or Requirements</b>
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 ten pump stations.
6540	Engineering Services	Includes design costs associated with the Water Reclamation Facility and pump stations.
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 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 NTS and pump stations.

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

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022		2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES							
389,335	406,108	472,000	6110	Salaries	500,000	500,000	500,000
17,225	14,395	25,000	6120	Overtime	25,000	25,000	25,000
5,261	0	8,500	6140	Part Time	8,500	8,500	8,500
162,771	152,753	210,900	6210	Health Benefits	223,500	223,500	223,500
6,899	7,284	8,600	6230	Workers' Compensation	9,460	9,460	9,460
31,148	31,915	39,000	6240	Social Security	41,000	41,000	41,000
2,896	2,950	3,800	6250	Unemployment Insurance	3,800	3,800	3,800
0	0	5,034	6255	OR Paid Medical Leave	3,200	3,200	3,200
66,804	69,355	96,000	6260	Retirement (PERS)	108,000	108,000	108,000
682,339	684,760	868,834	TOTAL PERSONNEL SERVICES		922,460	922,460	922,460
7.00	7.00	7.25	Total Full-Time Equivalent (FTE)		7.25	7.25	7.25
MATERIALS & SERVICES							
1,163	1,845	6,000	6340	Miscellaneous Equipment Rental	6,000	6,000	6,000
21,166	21,763	31,000	6350	Equip Maintenance & Software Agreemen	32,000	32,000	32,000
25,823	39,278	56,000	6360	Vehicle Maintenance	56,000	56,000	56,000
2,466	2,648	7,000	6380	Personal Equipment	7,000	7,000	7,000
1,479	2,566	5,000	6410	Dues, Subscriptions, & Memberships	5,500	5,500	5,500
3,469	8,769	14,000	6430	Travel & Training	15,200	15,200	15,200
3,795	3,135	6,000	6480	Utilities - Other	6,000	6,000	6,000
3,504	11,280	15,500	6540	Engineering Services/Administration	0	0	0
5,187	6,556	10,000	6730	Safety Materials & Services	10,000	10,000	10,000
29,888	36,238	55,000	6790	Materials & Supplies	55,000	55,000	55,000
97,940	134,078	205,500	TOTAL MATERIALS & SERVICES		192,700	192,700	192,700
CAPITAL OUTLAY							
5,227	1,036	22,500	7030	Safety Equipment	22,500	22,500	22,500
15,358	4,096	14,000	7080	Miscellaneous Capital Equipment	24,000	24,000	24,000
61,189	71,940	120,000	7140	I & I Sewer Separation	140,000	140,000	140,000
122,129	0	0	7210	Excavator	0	0	0
0	0	145,000	7240	Dump Truck	145,000	145,000	145,000
40,790	16,145	100,000	7250	Capital Projects & Misc. Repairs	120,000	120,000	120,000
0	35,069	43,000	7280	Pickup Truck	43,000	43,000	43,000
0	99,112	0	7290	CCTV Van & Equipment	0	0	0
0	0	250,000	7370	Storage Building	711,000	711,000	711,000
244,693	227,398	694,500	TOTAL CAPITAL OUTLAY		1,205,500	1,205,500	1,205,500
1,024,972	1,046,236	1,768,834	TOTAL COLLECTION REQUIREMENTS		2,320,660	2,320,660	2,320,660

## 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 the cost of maintenance and repair of Collection equipment.
6360	Vehicle Maintenance	Operation and maintenance costs of vehicles including tires, fuel, oil, parts and repairs.
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 traveling 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**

<b>Account Number</b>	<b>Account Name</b>	<b>Description of Resource or Requirements</b>
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 include replacement computer and laptop, specialty nozzle for B6, shop cabinets and other miscellaneous tech equipment.
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
7210	Excavator	Purchase of an excavator in Budget year 2020-2021 for use on small projects and for the maintenance at the Natural Treatment 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 current truck will be 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
2020-2021	2021-2022		2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES							
230,229	247,858	309,500	6110	Salaries	331,000	331,000	331,000
0	0	2,500	6120	Overtime	2,500	2,500	2,500
1,681	0	0	6140	Part-Time	0	0	0
86,112	86,945	116,200	6210	Health Benefits	123,100	123,100	123,100
243	265	400	6230	Workers' Compensation	440	440	440
17,434	18,618	23,900	6240	Social Security	26,000	26,000	26,000
1,446	1,372	1,700	6250	State Unemployment	1,700	1,700	1,700
0	0	3,120	6255	OR Paid Medical Leave	2,000	2,000	2,000
33,521	43,899	56,000	6260	Retirement (PERS)	63,000	63,000	63,000
370,666	398,957	513,320	TOTAL PERSONNEL SERVICES		549,740	549,740	549,740
3.00	3.00	3.90	Total Full-Time Equivalent (FTE)		4.00	4.00	4.00
MATERIALS & SERVICES							
10,042	6,421	9,800	6310	Office Supplies	7,100	7,100	7,100
32,012	36,148	37,100	6320	Postage & Mailing Fees	75,000	75,000	75,000
2,616	2,590	3,300	6350	Equipment/Software Agreements	58,100	58,100	58,100
0	0	0	6390	Payment Processing Fees	163,100	163,100	163,100
8,663	9,185	9,600	6400	Bank Fees	11,100	11,100	11,100
720	886	1,500	6410	Dues, Subscriptions, & Memberships	1,500	1,500	1,500
1,711	250	5,000	6430	Travel & Training	5,000	5,000	5,000
24,249	24,652	29,000	6530	Computer Maintenance	0	0	0
80,013	80,132	95,300	TOTAL MATERIALS & SERVICES		320,900	320,900	320,900
CAPITAL OUTLAY							
1,037	0	1,800	7070	Computer Programs	0	0	0
3,717	3,006	7,500	7080	Office Equipment	8,000	8,000	8,000
4,200	0	69,000	7390	Finance Software Upgrade	40,000	40,000	40,000
8,954	3,006	78,300	TOTAL CAPITAL OUTLAY		48,000	48,000	48,000
459,633	482,095	686,920	TOTAL FINANCE REQUIREMENTS		918,640	918,640	918,640

**GENERAL FUND**  
**FINANCE**

<b>Account Number</b>	<b>Account Name</b>	<b>Description of Resource or Requirements</b>
	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	Billing cards, checks, computer paper, and other items relating to utility billing, financial reporting 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 for 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 is a pass thru of fees incurred by the customer to pay their bill online by credit card, debit card or e-check.
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 are being merged with line item 6350 Equipment/Software Agreements for 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 is also being 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)**  
**SPECIAL FUND**

HISTORICAL DATA		ADOPTED BUDGET 2022-2023		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED			BUDGET	BUDGET	BUDGET
2020-2021	2021-2022			2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
22,794	24,271	0	<b>4890 BEGINNING FUNDS</b>	0	0	0
<b>REVENUES</b>						
1,477	0	0	4010 Interest Income	0	0	0
1,477	0	0	TOTAL REVENUES	0	0	0
24,271	24,271	0	<b>TOTAL RESOURCES</b>	0	0	0
<b><u>REQUIREMENTS</u></b>						
<b>TRANSFERS TO OTHER FUNDS</b>						
0	24,271	0	8010 Transfer to Fund 01	0	0	0
0	24,271	0	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
24,271	0	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
24,271	24,271	0	<b>TOTAL REQUIREMENTS</b>	0	0	0

## DIAMOND LAKE LID

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
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.
<b>Requirements</b>		
8010	Transfer to Fund 01	The balance of this fund was transferred to the General Fund and closed in budget year 2021-2022.
8010	Transfer to Fund 04	Excess funds transferred to the Infrastructure Replacement Reserve Fund to be used for projects.

# COLLECTION SYSTEM EXPANSION FUND (03)

## RESERVE FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
218,812	592,137	758,420	<b>4890 BEGINNING FUNDS</b>	1,004,000	1,004,000	1,004,000
<b><u>REVENUES</u></b>						
3,245	14,960	19,800	4010 Interest Income	36,410	36,410	36,410
370,080	146,898	208,300	4030 System Development Charge	138,000	138,000	138,000
373,325	161,858	228,100	TOTAL REVENUES	174,410	174,410	174,410
592,137	753,995	986,520	<b>TOTAL RESOURCES</b>	1,178,410	1,178,410	1,178,410
<b><u>REQUIREMENTS</u></b>						
<b><u>CAPITAL OUTLAY</u></b>						
0	0	986,520	7250 Construction Projects	1,178,410	1,178,410	1,178,410
0	0	986,520	TOTAL CAPITAL OUTLAY	1,178,410	1,178,410	1,178,410
592,137	753,995	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
592,137	753,995	986,520	<b>TOTAL REQUIREMENTS</b>	1,178,410	1,178,410	1,178,410

## COLLECTION SYSTEM EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
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.
<b>Requirements</b>		
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)

## SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b>RESOURCES</b>						
1,134,561	1,970,186	1,295,600	<b>4890 BEGINNING FUNDS</b>	2,565,000	2,565,000	2,565,000
<b>REVENUES</b>						
10,019	7,152	5,000	4010 Interest Income	40,000	40,000	40,000
261,572	264,854	265,575	4040 Sewer Service Fees	267,000	267,000	267,000
400,000	766,000	717,000	4210 Transfer from Fund 01	128,000	128,000	128,000
359,000	0	716,825	4280 Transfer from Fund 07	0	0	0
1,030,591	1,038,006	1,704,400	TOTAL REVENUES	435,000	435,000	435,000
2,165,152	3,008,192	3,000,000	<b>TOTAL RESOURCES</b>	3,000,000	3,000,000	3,000,000
<b>REQUIREMENTS</b>						
<b>CAPITAL OUTLAY</b>						
194,966	1,734,067	3,000,000	7250 Construction Projects	3,000,000	3,000,000	3,000,000
194,966	1,734,067	3,000,000	TOTAL CAPITAL OUTLAY	3,000,000	3,000,000	3,000,000
1,970,186	1,274,125	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
2,165,152	3,008,192	3,000,000	<b>TOTAL REQUIREMENTS</b>	3,000,000	3,000,000	3,000,000

## INFRASTRUCTURE REPLACEMENT RESERVE FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
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 amount is reported net of vacancy credits.
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.
<b>Requirements</b>		
7250	Construction Projects	Major infrastructure replacement projects will be undertaken with these funds with the Board's approval.

**TREATMENT PLANT EXPANSION FUND (06)**  
**RESERVE FUND**

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
443,263	423,239	511,320	<b>4890 BEGINNING FUNDS</b>	644,300	644,300	644,300
<b>REVENUES</b>						
3,695	8,504	11,000	4010 Interest Income	22,300	22,300	22,300
194,642	77,317	108,000	4030 System Development Charge	75,100	75,100	75,100
198,337	85,821	119,000	TOTAL REVENUES	97,400	97,400	97,400
641,600	509,060	630,320	<b>TOTAL RESOURCES</b>	741,700	741,700	741,700
<b><u>REQUIREMENTS</u></b>						
<b>CAPITAL OUTLAY</b>						
0	0	630,320	7250 Construction Projects	741,700	741,700	741,700
218,361	0	0	7500 Biosolids Dewatering	0	0	0
218,361	0	630,320	TOTAL CAPITAL OUTLAY	741,700	741,700	741,700
423,239	509,060	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
641,600	509,060	630,320	<b>TOTAL REQUIREMENTS</b>	741,700	741,700	741,700

## TREATMENT PLANT EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks. Includes Interest from Roseburg Urban Renewal Agency Inter-governmental 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.
<b>Requirements</b>		
7250	Construction Projects	Major plant expansion, land acquisition and development projects will be undertaken with use of these funds with the Board's approval.
7500	Biosolids Dewatering	Expansion of the Biosolids dewatering structure and equipment (conveyors).

# ASSET ACQUISITION AND REPLACEMENT FUND (07)

## SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
1,682,987	1,734,340	2,802,000	<b>4890 BEGINNING FUNDS</b>	3,246,300	3,246,300	3,246,300
16,779	12,842	12,500	4010 Interest Income	66,000	66,000	66,000
1,046,274	1,059,346	1,063,300	4040 Sewer Service Fees	1,066,200	1,066,200	1,066,200
0	0	0	4210 Transfer from Fund 01	2,200,000	2,200,000	2,200,000
<u>2,746,040</u>	<u>2,806,528</u>	<u>3,877,800</u>	<b>TOTAL RESOURCES</b>	<u>6,578,500</u>	<u>6,578,500</u>	<u>6,578,500</u>
<b><u>REQUIREMENTS</u></b>						
<b>TRANSFERS TO OTHER FUNDS</b>						
359,000	0	716,825	8010 Transfer to Fund 04	0	0	0
652,700	0	0	8010 Transfer to Fund 10	0	0	0
<u>1,011,700</u>	<u>0</u>	<u>716,825</u>	<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,734,340</u>	<u>2,806,528</u>	<u>3,160,975</u>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<u>6,578,500</u>	<u>6,578,500</u>	<u>6,578,500</u>
<u>2,746,040</u>	<u>2,806,528</u>	<u>3,877,800</u>	<b>TOTAL REQUIREMENTS</b>	<u>6,578,500</u>	<u>6,578,500</u>	<u>6,578,500</u>

## ASSET ACQUISITION & REPLACEMENT FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
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 amount is reported net of vacancy credits granted to customers.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for future acquisition & replacements.
<b>Requirements</b>		
8010	Transfer to Fund 04	Transfers to the Infrastructure Replacement Reserve Fund for Board approved projects.
8010	Transfer to Fund 10	Transfers to the Plant Equipment Replacement Fund for Board approved projects.
8920	Unappropriated Ending Funds	The money is reserved for future expenditures.

**PLANT EQUIPMENT REPLACEMENT FUND (10)**  
**SPECIAL FUND**

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
631,541	1,177,242	1,861,000	<b>4890 BEGINNING FUNDS</b>	1,474,000	1,474,000	1,474,000
4,822	6,434	11,000	4010 Interest Income	29,000	29,000	29,000
0	789,400	0	4210 Transfer from Fund 01	300,000	300,000	300,000
652,700	0	0	4280 Transfer from Fund 07	0	0	0
0	0	0	4300 Grants	190,000	190,000	190,000
<u>1,289,063</u>	<u>1,973,076</u>	<u>1,872,000</u>	<b>TOTAL RESOURCES</b>	<u>1,993,000</u>	<u>1,993,000</u>	<u>1,993,000</u>
<b><u>REQUIREMENTS</u></b>						
<b>CAPITAL OUTLAY</b>						
111,821	152,876	1,872,000	7080 Misc Plant Equipment Replacement	1,993,000	1,993,000	1,993,000
111,821	152,876	1,872,000	TOTAL CAPITAL OUTAY	1,993,000	1,993,000	1,993,000
1,177,242	1,820,200	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
<u>1,289,063</u>	<u>1,973,076</u>	<u>1,872,000</u>	<b>TOTAL REQUIREMENTS</b>	<u>1,993,000</u>	<u>1,993,000</u>	<u>1,993,000</u>



## PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
<b>Resources</b>		
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.
<b>Requirements</b>		
7080	Miscellaneous Plant Equipment Replacement	For replacement and improvements at the Water Reclamation Facility and pump stations as needed.

**ADMINISTRATION BUILDING FUND (11)**  
**SPECIAL FUND**

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
<b><u>RESOURCES</u></b>						
55,859	34,505	0	<b>4890 BEGINNING FUNDS</b>	0	0	0
390	18	0	4010 Interest Income	0	0	0
56,249	34,523	0	<b>TOTAL RESOURCES</b>	0	0	0
<b><u>REQUIREMENTS</u></b>						
<b>CAPITAL OUTLAY</b>						
21,744	0	0	7770 Administration Building Improvements	0	0	0
21,744	0	0	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0
<b>TRANSFERS TO OTHER FUNDS</b>						
0	34,523	0	8010 Transfer to Fund 01	0	0	0
0	34,523	0	<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	0	0	0
34,505	0	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
56,249	34,523	0	<b>TOTAL REQUIREMENTS</b>	0	0	0

## ADMINISTRATION BUILDING FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
<b>Requirements</b>		
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.