

Roseburg Urban Sanitary Authority



Budget 2022-2023

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2022-2023

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
Dave Fromdahl	Information Technology Systems Administrator
Ryon Kershner	Supervising Engineering Technician III
Greg O'Neill	Engineering Technician II
John Bastianelli	Engineering Technician I
Steve Lusch	Collection System Superintendent
Kyle Bartlett	Collection IV Supervisor
Rick Cox	Collection Operator II
Andy Blondell	Collection I - Operator in Training
Devin Freeman	Collection I - Operator in Training
Brandon Kitcher	Collection I - Operator in Training
Nicholas Soule	Collection I - Operator in Training

PROPOSED 2022-2023 BUDGET

Resources by Fund

Funds:		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	5,730,000	6,541,000		12,271,000
Diamond Lake LID	02	0	0		0
Collection System Expansion	03	758,420	228,100		986,520
Infrastructure Replacement	04	1,295,600	270,575	1,433,825	3,000,000
Treatment Plant Expansion	06	511,320	119,000		630,320
Asset Acquisition & Replacement	07	2,802,000	1,075,800		3,877,800
Plant Equipment Replacement	10	1,861,000	11,000	0	1,872,000
Administration Building	11	0	0		0
Total all Funds		12,958,340	8,245,475	1,433,825	22,637,640

Requirements by Fund

Funds:		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	7,083,284	717,000	550,000	8,350,284	3,920,716	12,271,000
Diamond Lake LID	02	0			0	0	0
Collection System Expansion	03	986,520			986,520	0	986,520
Infrastructure Replacement	04	3,000,000			3,000,000	0	3,000,000
Treatment Plant Expansion	06	630,320			630,320	0	630,320
Asset Acquisition & Replacement	07	0	716,825		716,825	3,160,975	3,877,800
Plant Equipment Replacement	10	1,872,000			1,872,000	0	1,872,000
Administration Building	11	0	0		0	0	0
Total all Funds		13,572,124	1,433,825	550,000	15,555,949	7,081,691	22,637,640

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2022 – 2023 Budget Memorandum

Date: April 26th, 2022

I am pleased to present the proposed FY 2022 – 2023 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 the future operations and capital investments. The budget is a tool used by the Staff and Board to provide adequate funding to meet the operation, maintenance, and improvements of the sanitary sewer system. The challenges of an aging system and increasing regulatory requirements drive the funding levels needed to provide services to our customers while being an environmental steward. The budget has been prepared in a modified accrual basis and submitted in a balanced form.

Resources

FY 2022 – 2023 Budget will see an increase in budgeted sewer service fees due to three large apartment complexes that have been connected to the sewer system and increased the number of residential customers by 263 EDUs. These new apartment complexes will increase the sewer service fees by \$94,680 annually.

RUSA will be applying for several grants offered by the State of Oregon. One will be for a feasibility study to add biogas power generation at the Water Reclamation Facility. We have increased the Engineering Services line item in the Treatment Department to expense the study if we receive the grant funding. We will also be applying for funds to replace three older diesel trucks in the RUSA fleet. We have 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. Grant revenue increased by \$860,000 over prior year budget to reflect the \$865,000 in anticipated grant revenue.

The System Development Charge (SDC) was authorized in 2005 and has in previous years been adjusted for inflation. Management will be presenting the Board with an adjustment for inflation to the SDC for the coming FY 2022- 2023 Budget. If approved by the Board, the adjusted charge of \$3,246 (a 6.41% increase) will take effect July 1, 2022.

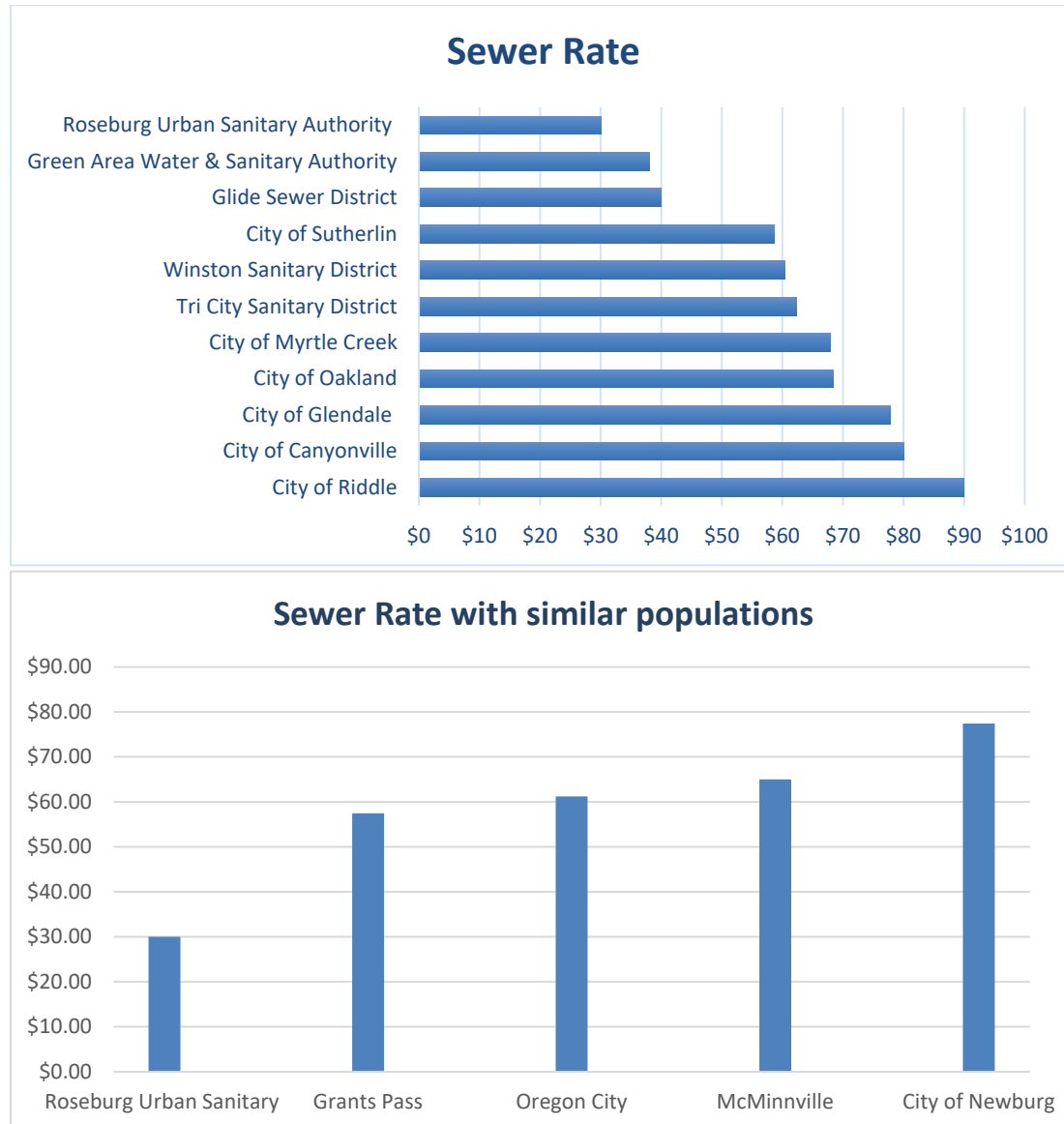
Cost Controls

RUSA continues to look for opportunities to reduce the long-term operation costs. 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. Jacobs has provided a contract extension for the FY 2022 – 2023 Budget. The proposed extension reflects a 2.9% increase for all the costs to operate the Water Reclamation Facility and nine pump stations, less the power costs.

The FY 2022 – 2023 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.

Roseburg Urban Sanitary Authority Sewer Use Rates

RUSA’s sewer service fee of \$30.00 per Equivalent Dwelling Unit (EDU) per month is the lowest in Douglas County and one of the lowest in Oregon.



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 \$784,000 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 \$295,400 per year, the CIP for the Water Reclamation Facility recommends an annual investment of approximately \$3,750,000.

Staff is not recommending a rate increase currently. Staff is preparing a rate study to present to the Board in the fourth quarter of 2022. Staff will provide a rate increase plan, over five years, to meet the projected investment for the collection system and Water Reclamation Facility that are outlined in the Capital Improvement Plan.

Revenues are adequate to meet the necessary expenditures in the proposed FY 2022-2023 Budget.

Infrastructure Improvements

The annual inflationary rate of 7.1% in 2021 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 consist of pipe segments ranging in age from new to 110 years; 61% of the system was installed prior to 1983 and 39% 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:

- Relocate the bisulfite feed system to improve operational reliability
- Odor control unit for Bio-Tower
- Water Reclamation Facility Storm Containment
- Highland Pump Station VFD replacement

Collection System projects in planning:

- Deer Creek North Trunk Line Rehabilitation
- SE Chadwick Street Main Line Construction
- NE Atlanta Street Main Line Construction
- Douglas Avenue Construction Project

Personnel Services:

The unprecedented increase in Roseburg area wages, booming job market and prior years employee turnover prompted the RUSA Board 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. In addition, the Board established an extended merit bonus tied to the employee's positive annual job evaluation and their supervisor's recommendation.

RUSA medical insurance provider, CIS, has announced that there will not be a rate increase for the 2023 coverage period.

General Fund (01)

The General Fund (01) is the operating fund of RUSA. The FY 2022 – 2023 General Fund Budget is proposed to be \$12,271,000 which is an increase of approximately \$611,400 over FY 2021 -2022 Budget.

The increase in revenues is anticipated primarily from sewer service fees, penalties and anticipated grant revenues.

The General Fund consists of the following departments: Administration and Engineering, Treatment, Collection and Finance. Each department 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 Jacob's).

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 proposed budget.

The proposed budget includes an Unappropriated Ending Fund Balance of \$3,920,716, a decrease of \$46,034 from prior year's budget.

The General Fund includes a transfer to the Infrastructure Replacement Reserve Fund (04) in the amount of \$717,000 for the proposed construction projects. Transfers are down from \$838,400 over prior year's budget.

Other funds within the budget, but outside the General Fund are:

- Diamond Lake LID Fund (02)
- Collection System Expansion Fund (03)
- Infrastructure Replacement Reserve Fund (04)
- Treatment Plant Expansion Fund (06)
- Asset Acquisition and Replacement Fund (07)
- Plant Equipment Replacement Fund (10)
- Administration Building Fund (11)

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, Engineering Department and Information Technology Systems Administrator. The Engineering Department includes a 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 2022 – 2023 Budget increased by \$88,330. The increase reflects the addition of the Longevity and Extended Merit pay benefit and the State implement Oregon Paid Medical Leave program. PERS average rate for Tier 1, Tier 2 and OPSRP is 19.64%. Staff will continue to pay the 6% employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$32,000.

We have added enhanced cyber security improvements for the organization. We continue to carry a cyber security insurance policy. The policy cost has increased substantially due to the increased threat to businesses. We are proposing 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 of 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 for the proposed budget by \$102,400. Major expenditures include:

- Landscaping improvements
- 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 \$150,100 over the prior year budget.

We have forecast a 10% increase in power cost in anticipation of Pacific Power's proposed rate increase. Staff has increased the Engineering Services line item to include the Feasibility Study for biogas power generation at the Water Reclamation Facility.

The Contracted Services-Jacob line item reflects the price negotiated in a contract extension with Jacobs, which will be submitted to the Board at the May 11th, 2022, Board meeting. The total cost under this contract for operations in the Proposed Budget is \$1,602,227. The contract amount is a \$45,019 increase over the last years cost for a 2.9% increase. RUSA and Jacobs negotiated an increase cost for the chemicals used at the facility as we have seen an average increase of 36% over the last year. All other categories included in the contract will be held to the amounts included in the 2021-22 contract.

Capital Outlay

Capital Outlay increased by \$620,000. We added 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 has increased by \$44,634 from last year. This includes salaries and other fringe benefits for the Collection Department. The increase also reflects the addition of the Longevity and Extended Merit pay benefit and the State implement Oregon Paid Medical Leave program.

Materials and Services

Materials and Services has increased \$32,000 for the proposed budget. We have seen a 34.5% increase in fuel prices over the last year. All the projections show that this trend will continue through 2022 and possibly into 2023. We have increased the estimate for fuel cost to meet the projected increase in 2022 and 2023.

The collection department has increased root treatment in sections of the aging collection system. We have allocated \$15,000 to provide for additional feet of pipe to be treated.

Capital Outlay

The Capital Outlay for the Collection Department has increased by \$252,500 for the FY 2022 – 2023 Budget. Major expenditures planned for the fiscal year in this Department are:

- Purchase of a Pickup truck. The 2017 tuck that is being replaced will be transferred to the Water Reclamation Facility to replace a 2006 pickup that Jacobs utilizes.
- Purchase of a new dump truck (pending receiving grant funding).
- Vehicle and Storage Building for the Collection Department located at the Water Reclamation Facility.

Finance (Department 08)

This department provides the funding to support the Finance Department. The department includes the Finance Director, Accounting Specialist and Office Assistant II. 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 3.9 FTE.

Personnel Services

Personnel Services for the Finance Department has increased approximately \$107,620. This includes salaries and other fringe benefits for the Finance Department. The increase also reflects the addition of the Longevity and Extended Merit pay benefit and the State implement Oregon Paid Medical Leave program.

Materials and Services

The Materials and Services category for the proposed budget has increased \$5,050.

Capital Outlay

The Capital Outlay category for the Finance Department has increased by \$51,500 for the proposed budget. The proposed increase included estimated costs to upgrade the finance 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 expansion of capacity in the collection system. The total resources proposed are \$986,520, an increase of \$474,043.

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 into a ten-year SDC payback with RUSA for projects that meet the requirements of the SDC Buydown program. The URA will pay equal payments once a year to RUSA for the outstanding SDC's over the term of the agreement. Currently the outstanding URA balance is \$435,170.

The total expenditure budget is proposed at \$986,520 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.

Total resources proposed are \$3,000,000 which includes transfers from the General Fund (01) and the Asset Acquisition and Replacement Fund (7) totally \$1,433,825.

Total expenditures budget is proposed at \$3,000,000, an increase of \$500,000. Upcoming major project for the proposed budget year is the Deer Creek North Trunk Line Rehabilitation estimated at approximately \$1.9 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 2022 - 2023 Budget are proposed to be \$630,320. 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 over 10 years. Currently the outstanding URA balance is \$228,988.

Total expenditures budget is proposed at \$630,320 an increase of \$248,054.

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 2022 - 2023 Budget are proposed to be \$3,877,800. A transfer to the Infrastructure Replacement Reserve Fund (4) of \$716,825 is proposed for FY 2022 – 2023 Budget. One of the major projects is the Deer Creek North Trunk Line Rehabilitation project.

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$1,872,000. We are proposing budgeting \$1,872,000 in the FY 2022 - 2023 Budget for the replacement of plant equipment.

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

- Odor Control Unit for the Bio-Tower
- Relocate bisulfite chemical storage, feed pumps and construct new building
- Water Reclamation Facility Storm Containment project
- Gear box replacement for the Clarifiers
- Digester Cleaning
- 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 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 (01)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021		2021-2022		2022-2023	2022-2023	2022-2023
				RESOURCES			
5,215,519	5,526,913		6,057,000	4890 BEGINNING FUNDS	5,730,000		
				REVENUES			
72,448	38,855		30,000	4010 Interest Income	25,000		
5,275,141	5,313,441		5,304,000	4040 Sewer Service Fees (Net)	5,452,000		
207,641	92,252		94,000	4050 Miscellaneous Income	20,000		
1,985	1,870		2,000	4060 Permits	2,400		
14,064	2,450		5,500	4070 Miscellaneous Collection Services	6,600		
7,430	7,630		7,700	4080 Title Clearances	7,000		
14,070	13,240		13,300	4100 UB Renter Fees	13,000		
69,759	38,259		75,000	4110 Penalties	132,000		
1,100	925		1,100	4120 New Account Fees	1,000		
0	0		60,000	4250 Transfer from Other Funds	0		
0	0		5,000	4300 Grants	865,000		
13,452	87,745		5,000	4880 Proceeds from Sale of Assets	17,000		
5,677,090	5,596,667		5,602,600	TOTAL REVENUES	6,541,000	0	0
10,892,609	11,123,580		11,659,600	TOTAL RESOURCES	12,271,000	0	0
				REQUIREMENTS			
				ADMINISTRATION & ENGINEERING			
744,687	744,775		819,000	Personnel Services	907,330	0	0
260,455	279,161		380,000	Materials & Services	421,700	0	0
79,508	65,297		116,000	Capital Outlay	218,400	0	0
1,084,650	1,089,233		1,315,000	TOTAL ADMINISTRATION & ENGINEERING	1,547,430	0	0
				TREATMENT			
1,930,032	1,915,753		2,285,000	Materials & Services	2,435,100	0	0
25,424	23,035		25,000	Capital Outlay	645,000	0	0
1,955,456	1,938,788		2,310,000	TOTAL TREATMENT	3,080,100	0	0
				COLLECTION			
719,153	682,339		824,200	Personnel Services	868,834	0	0
107,817	97,940		173,500	Materials & Services	205,500	0	0
654,175	244,693		442,000	Capital Outlay	694,500	0	0
1,481,145	1,024,972		1,439,700	TOTAL COLLECTION	1,768,834	0	0
				FINANCE			
368,056	370,666		405,700	Personnel Services	513,320	0	0
75,434	80,013		90,250	Materials & Services	95,300	0	0
955	8,954		26,800	Capital Outlay	78,300	0	0
444,445	459,633		522,750	TOTAL FINANCE	686,920	0	0
4,965,696	4,512,626		5,587,450	TOTAL EXPENDITURES	7,083,284	0	0
				TRANSFERS TO OTHER FUNDS & CONTINGENCY			
400,000	400,000		766,000	8010 Transfer to Fund 04	717,000		
0	0		789,400	8010 Transfer to Fund 10	0		
0	0		550,000	7890 General Operating Contingency	550,000		
400,000	400,000		2,105,400	TOTAL TRANSFERS & CONTINENCY	1,267,000	0	0
5,526,913	6,210,954		3,966,750	8920 UNAPPROPRIATED ENDING FUNDS	3,920,716	0	0
10,892,609	11,123,580		11,659,600	TOTAL REQUIREMENTS	12,271,000	0	0

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.
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.
4250	Transfer from Other Funds	Transfer of \$25,000 and \$35,000 from the Diamond Lake LID Fund (02) and Administration Building Fund (11), respectively, for the 2021-2022 budget year.
4300	Grants	Includes grants from the Community Renewable Energy, Energy Resilience Grant and The Diesel Emissions Mitigation 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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
PERSONNEL SERVICES						
456,697	466,217	495,000	6110 Salaries	560,000		
3,388	0	5,000	6120 Overtime	5,000		
7,888	2,306	8,000	6140 Part Time	8,500		
140,491	138,532	152,600	6210 Health Benefits	152,600		
3,300	3,062	4,100	6230 Workers' Compensation	4,200		
34,603	34,227	37,500	6240 Social Security	40,500		
1,566	2,504	2,800	6250 Unemployment Insurance	2,800		
0	0	0	6255 OR Paid Medical Leave	5,730		
96,754	97,927	114,000	6260 Retirement (PERS)	128,000		
744,687	744,775	819,000	TOTAL PERSONNEL SERVICES	907,330	0	0
5.25	5.00	5.25	Total Full-Time Equivalent (FTE)	5.25		
MATERIALS & SERVICES						
100	0	500	6280 Sewer Bill Refunds	500		
13,875	9,903	20,000	6310 Office Supplies	22,000		
0	0	4,500	6330 Printing & Binding	5,500		
35,754	43,124	53,000	6350 Equipment/Software Agreements	62,000		
100	1,050	2,000	6380 Personal Equipment	2,400		
7,589	13,544	13,000	6410 Dues & Memberships	13,500		
18,500	19,000	20,000	6420 Audit	20,000		
8,890	895	24,000	6430 Travel & Training	28,000		
96,172	106,375	117,000	6460 Insurance - Property & Liability	134,500		
7,649	7,295	17,000	6470 Utilities - Power	19,000		
20,183	19,302	24,000	6480 Utilities - Other	24,500		
2,247	8,108	11,000	6490 Legal	15,000		
26,276	28,504	34,000	6500 Professional Services/Consulting	34,000		
9,929	13,351	24,000	6570 Building & Grounds Maintenance	24,000		
2,895	3,765	6,000	6790 Field Tech Materials & Supplies	6,600		
10,296	4,945	10,000	6800 Customer/Public Education	10,200		
260,455	279,161	380,000	TOTAL MATERIALS & SERVICES	421,700	0	0
CAPITAL OUTLAY						
24,144	30,740	20,000	7080 Miscellaneous Office Equipment	33,500		
3,233	4,929	11,000	7280 Field Tech Equipment	11,000		
37,102	0	0	7360 Pick-up Truck/Vehicle	42,300		
14,193	0	0	7400 Aerial Photos	0		
836	29,628	85,000	7570 Buildings & Grounds Improvements	131,600		
79,508	65,297	116,000	TOTAL CAPITAL OUTLAY	218,400	0	0
1,084,650	1,089,233	1,315,000	TOTAL ADMIN & ENG REQUIREMENTS	1,547,430	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 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	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
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, Engineering Department and the IT Systems Administrator. Specific requests for the upcoming fiscal year include two replacement workstations, two replacement laptops, and a new AV receiver 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	Replace Inspector pick-up truck.
7400	Aerial Photos	New aerial mapping of the service boundary. This budget item has been replaced with an aerial mapping service at a greatly reduced cost.
7570	Buildings & Grounds Improvements	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include new landscaping 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
2019-2020	2020-2021		2021-2022		2022-2023	2022-2023	2022-2023
MATERIALS & SERVICES							
27,383	31,478		40,000	6370 Permits	40,000		
250,352	248,914		336,000	6470 Utilities - Power (Plant/Lift Stations)	370,000		
78,449	81,720		116,000	6475 Utilities - Power (NTS)	127,100		
11,774	13,116		15,000	6480 Utilities - Other (Telemetry & Cameras)	17,000		
0	0		84,000	6540 Engineering Services	145,000		
0	0		10,000	6550 Rental Houses Expense	10,000		
21,784	27,921		60,000	6560 Monitoring & Testing - NTS	60,000		
71,899	30,887		64,000	6570 NTS Site Maintenance	64,000		
1,468,391	1,481,717		1,560,000	6770 Contract Services - Jacobs	1,602,000		
1,930,032	1,915,753		2,285,000	TOTAL MATERIALS & SERVICES	2,435,100	0	0
CAPITAL OUTLAY							
21,462	17,984		20,000	7080 Miscellaneous Capital Equipment	20,000		
0	0		0	7215 Slinger Truck	250,000		
0	0		0	7220 Tanker Trucks	370,000		
3,962	5,051		5,000	7700 RUSA Improvements & Equipment	5,000		
25,424	23,035		25,000	TOTAL CAPITAL OUTLAY	645,000	0	0
1,955,456	1,938,788		2,310,000	TOTAL TREATMENT REQUIREMENTS	3,080,100	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 nine (9) 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.
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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
PERSONNEL SERVICES						
403,922	389,335	442,000	6110 Salaries	472,000		
17,305	17,225	25,000	6120 Overtime	25,000		
3,534	5,261	7,000	6140 Part Time	8,500		
179,824	162,771	210,900	6210 Health Benefits	210,900		
8,543	6,899	9,000	6230 Workers' Compensation	8,600		
32,066	31,148	36,500	6240 Social Security	39,000		
2,206	2,896	3,800	6250 Unemployment Insurance	3,800		
0	0	0	6255 OR Paid Medical Leave	5,034		
71,753	66,804	90,000	6260 Retirement (PERS)	96,000		
719,153	682,339	824,200	TOTAL PERSONNEL SERVICES	868,834	0	0
7.25	7.00	7.25	Total Full-Time Equivalent (FTE)	7.25		
MATERIALS & SERVICES						
1,515	1,163	6,000	6340 Miscellaneous Equipment Rental	6,000		
13,552	21,166	24,000	6350 Equipment/Software Agreements	31,000		
32,005	25,823	48,000	6360 Vehicle Maintenance	56,000		
2,631	2,466	6,000	6380 Personal Equipment	7,000		
2,871	1,479	4,000	6410 Dues, Subscriptions, & Memberships	5,000		
3,969	3,469	14,000	6430 Travel & Training	14,000		
5,306	3,795	6,000	6480 Utilities - Other	6,000		
236	3,504	15,500	6540 Engineering Services/Administration	15,500		
8,416	5,187	10,000	6730 Safety Materials & Services	10,000		
37,316	29,888	40,000	6790 Materials & Supplies	55,000		
107,817	97,940	173,500	TOTAL MATERIALS & SERVICES	205,500	0	0
CAPITAL OUTLAY						
2,066	5,227	41,000	7030 Safety Equipment	22,500		
20,674	15,358	22,000	7080 Miscellaneous Capital Equipment	14,000		
1,752	61,189	120,000	7140 I & I Sewer Separation	120,000		
0	122,129	0	7210 Excavator	0		
0	0	0	7240 Dump Truck	145,000		
81,443	40,790	100,000	7250 Capital Projects & Misc. Repairs	100,000		
449,489	0	0	7260 Combination Truck	0		
89,751	0	0	7270 Service Truck	0		
0	0	44,000	7280 Pickup Truck	43,000		
0	0	115,000	7290 CCTV Van & Equipment	0		
0	0	0	7370 Storage Building	250,000		
9,000	0	0	7530 Asset Management Software Upgrades	0		
654,175	244,693	442,000	TOTAL CAPITAL OUTLAY	694,500	0	0
1,481,145	1,024,972	1,439,700	TOTAL COLLECTION REQUIREMENTS	1,768,834	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/ Software Agreements	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 locates and Douglas County landfill disposal fees for the Collection Department.
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds.
6730	Safety Materials & Services	Safety related materials, examinations, and training services. This includes commercial driver license (CDL) testing, drug screening, first aid, vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs and 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 include power tool kits, computer replacement and 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 excavator 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 of 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.
7260	Combination Truck	Replacement of flusher truck.
7270	Service Truck	Service truck with utility body.
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 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.
7530	Asset Management Software Upgrades	In prior years used for the asset management modifications and upgrades to Lucity licenses.

GENERAL FUND (01)
FINANCE - (DEPT 08)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED		
AUDITED	AUDITED	BUDGET					BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022					2022-2023	2022-2023	2022-2023
PERSONNEL SERVICES									
223,254	230,229	239,000	6110	Salaries		309,500			
0	0	2,500	6120	Overtime		2,500			
9,073	1,681	9,000	6140	Part-Time		0			
83,666	86,112	91,100	6210	Health Benefits		116,200			
311	243	400	6230	Workers' Compensation		400			
17,521	17,434	19,500	6240	Social Security		23,900			
1,077	1,446	1,700	6250	State Unemployment		1,700			
0	0	0	6255	OR Paid Medical Leave		3,120			
33,154	33,521	42,500	6260	Retirement (PERS)		56,000			
368,056	370,666	405,700	TOTAL PERSONNEL SERVICES			513,320	0	0	
3.25	3.00	3.25	Total Full-Time Equivalent (FTE)			3.90			
MATERIALS & SERVICES									
9,120	10,042	9,500	6310	Office Supplies		9,800			
30,869	32,012	35,500	6320	Postage		37,100			
2,286	2,616	3,000	6350	Equipment/Software Agreements		3,300			
8,237	8,663	9,000	6400	Bank Fees		9,600			
1,085	720	1,250	6410	Dues, Subscriptions, & Memberships		1,500			
2,767	1,711	5,000	6430	Travel & Training		5,000			
21,070	24,249	27,000	6530	Computer Maintenance		29,000			
75,434	80,013	90,250	TOTAL MATERIALS & SERVICES			95,300	0	0	
CAPITAL OUTLAY									
0	1,037	1,800	7070	Computer Programs		1,800			
955	3,717	7,500	7080	Office Equipment		7,500			
0	4,200	17,500	7390	Finance Software Upgrade		69,000			
955	8,954	26,800	TOTAL CAPITAL OUTLAY			78,300	0	0	
444,445	459,633	522,750	TOTAL FINANCE REQUIREMENTS			686,920	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	Billing cards, checks, computer paper, and items relating to utility billing, financial reporting and payroll.
6320	Postage	Cost of postage for utility billing cards and various other mailings.
6350	Equipment/ Software Agreements	Updating and maintenance of the computer network, work stations and Finance Department equipment.
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.
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.
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		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
21,234	22,794	25,000	4890 BEGINNING FUNDS	0		
REVENUES						
1,503	1,477	0	4010 Interest Income	0		
57	0	0	4520 LID Assessments	0		
1,560	1,477	0	TOTAL REVENUES	0	0	0
22,794	24,271	25,000	TOTAL RESOURCES	0	0	0
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
0	0	25,000	8010 Transfer to Fund 01	0		
0	0	0	8010 Transfer to Fund 04	0		
0	0	25,000	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
22,794	24,271	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
22,794	24,271	25,000	TOTAL REQUIREMENTS	0	0	0

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.
4520	LID Assessments	Estimates of Local Improvement District (LID) assessment principal payments due from property owners to be received during the fiscal year.
Requirements		
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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
1,394,899	218,812	329,000	4890 BEGINNING FUNDS	758,420		
<u>REVENUES</u>						
4,604	3,245	13,069	4010 Interest Income	19,800		
78,819	370,080	170,408	4030 System Development Charge	208,300		
83,423	373,325	183,477	TOTAL REVENUES	228,100	0	0
1,478,322	592,137	512,477	TOTAL RESOURCES	986,520	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
1,259,510	0	512,477	7250 Construction Projects	986,520		
1,259,510	0	512,477	TOTAL CAPITAL OUTLAY	986,520	0	0
218,812	592,137	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,478,322	592,137	512,477	TOTAL REQUIREMENTS	986,520	0	0

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)
SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
957,804	1,134,561	1,468,000	4890 BEGINNING FUNDS	1,295,600		
<u>REVENUES</u>						
23,712	10,019	6,000	4010 Interest Income	5,000		
259,482	261,572	260,000	4040 Sewer Service Fees	265,575		
400,000	400,000	766,000	4210 Transfer from Fund 01	717,000		
610,000	359,000	0	4280 Transfer from Fund 07	716,825		
1,293,194	1,030,591	1,032,000	TOTAL REVENUES	1,704,400	0	0
2,250,998	2,165,152	2,500,000	TOTAL RESOURCES	3,000,000	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
1,116,437	194,966	2,500,000	7250 Construction Projects	3,000,000		
1,116,437	194,966	2,500,000	TOTAL CAPITAL OUTLAY	3,000,000	0	0
1,134,561	1,970,186	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
2,250,998	2,165,152	2,500,000	TOTAL REQUIREMENTS	3,000,000	0	0

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 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.
Requirements		
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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
968,440	443,263	285,000	4890 BEGINNING FUNDS	511,320		
<u>REVENUES</u>						
15,610	3,695	7,641	4010 Interest Income	11,000		
41,454	194,642	89,625	4030 System Development Charge	108,000		
57,064	198,337	97,266	TOTAL REVENUES	119,000	0	0
1,025,504	641,600	382,266	TOTAL RESOURCES	630,320	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
0	0	382,266	7250 Construction Projects	630,320		
478,059	218,361	0	7500 Biosolids Dewatering	0		
478,059	218,361	382,266	TOTAL CAPITAL OUTLAY	630,320	0	0
<u>DEBT SERVICE</u>						
4,007	0	0	6580 Interest Expense	0	0	0
100,175	0	0	7980 Principle Payments on Loan(s)	0	0	0
104,182	0	0	TOTAL DEBT SERVICE	0	0	0
443,263	423,239	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,025,504	641,600	382,266	TOTAL REQUIREMENTS	630,320	0	0

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 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.
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.
7500	Biosolids Dewatering	Expansion of the Biosolids dewatering structure and equipment (conveyors).
6580	Debt	Payment of principal and interest on the Natural Treatment System loan.
7980	Service	The final payment for this loan was made in December 2019.

ASSET ACQUISITION AND REPLACEMENT FUND (07)
SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
1,220,892	1,682,987	1,735,000	4890 BEGINNING FUNDS	2,802,000		
34,121	16,779	10,200	4010 Interest Income	12,500		
1,037,974	1,046,274	1,043,000	4040 Sewer Service Fees	1,063,300		
2,292,987	2,746,040	2,788,200	TOTAL RESOURCES	3,877,800	0	0
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
610,000	359,000	0	8010 Transfer to Fund 04	716,825		
0	652,700	0	8010 Transfer to Fund 10	0		
610,000	1,011,700	0	TOTAL TRANSFERS TO OTHER FUNDS	716,825	0	0
1,682,987	1,734,340	2,788,200	8920 UNAPPROPRIATED ENDING FUNDS	3,160,975	0	0
2,292,987	2,746,040	2,788,200	TOTAL REQUIREMENTS	3,877,800	0	0

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 amount is reported net of vacancy credits granted to customers.
Requirements		
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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
977,853	631,541	607,000	4890 BEGINNING FUNDS	1,861,000		
17,862	4,822	3,600	4010 Interest Income	11,000		
0	0	789,400	4210 Transfer from Fund 01	0		
0	652,700	0	4280 Transfer from Fund 07	0		
995,715	1,289,063	1,400,000	TOTAL RESOURCES	1,872,000	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
364,174	111,821	1,400,000	7080 Misc Plant Equipment Replacement	1,872,000		
364,174	111,821	1,400,000	TOTAL CAPITAL OUTLAY	1,872,000	0	0
631,541	1,177,242	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
995,715	1,289,063	1,400,000	TOTAL REQUIREMENTS	1,872,000	0	0

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.
Requirements		
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
2019-2020	2020-2021	2021-2022		2022-2023	2022-2023	2022-2023
<u>RESOURCES</u>						
66,516	55,859	35,000	4890 BEGINNING FUNDS	0		
789	390	0	4010 Interest Income	0		
67,305	56,249	35,000	TOTAL RESOURCES	0	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
11,446	21,744	0	7770 Administration Building Improvements	0	0	0
11,446	21,744	0	TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS TO OTHER FUNDS						
0	0	35,000	8010 Transfer to Fund 01	0		
0	0	35,000	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
55,859	34,505	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
67,305	56,249	35,000	TOTAL REQUIREMENTS	0	0	0

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.