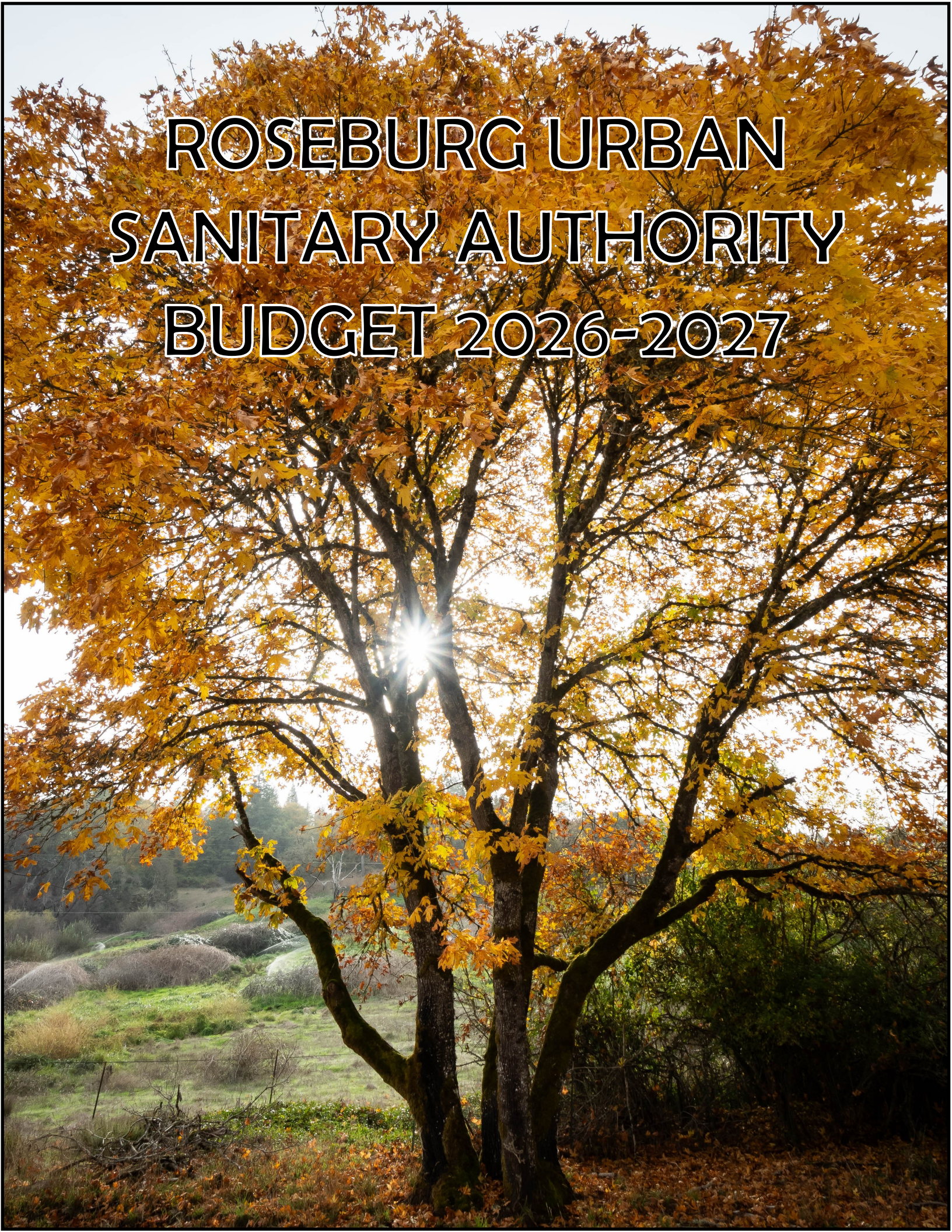




ROSEBURG URBAN SANITARY AUTHORITY BUDGET 2026-2027

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2026-2027

BUDGET COMMITTEE

Robin Van Winkle	Director Position 1
Rob Lieberman	Director Position 2 – Board Vice Chair
Tom Dole	Director Position 3
Kelsey Wood	Director Position 4 – Board Chair
Mike Baker	Director Position 5
Steve Loosely	Position 1
Mike Jackson	Position 2
Dan Hults	Position 3
	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	Engineering & Operations Manager
Greg O'Neill	Engineering Technician II
Sarah Orsingher	Engineering Technician II
Clay Jordan	Engineering Technician II
Steve Lusch	Collection System Superintendent
Kyle Bartlett	Collection IV Supervisor
Rick Cox	Collection Operator III
Jake Brady	Collection Operator II
Devin Freeman	Collection Operator II
Brodie Minter	Collection I - Operator in Training
Austin Baker	Collection I - Operator in Training

PROPOSED 2026-2027 BUDGET

Resources by Fund

Funds:		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	13,750,000	15,002,250		28,752,250
Collection System Expansion	03	1,803,000	235,000		2,038,000
Infrastructure Replacement	04	2,650,000	50,000	1,500,000	4,200,000
Treatment Plant Expansion	06	1,081,000	131,800		1,212,800
Asset Acquisition & Replacement	07	710,200	105,000	5,199,460	6,014,660
Capital Projects	08	5,516,000	11,774,591	0	17,290,591
Plant Equipment Replacement	10	1,805,200	35,000	1,159,800	3,000,000
Total all Funds		27,315,400	27,333,641	7,859,260	62,508,301

Requirements by Fund

Funds:		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	9,859,990	7,859,260	550,000	18,269,250	10,483,000	28,752,250
Collection System Expansion	03	2,038,000			2,038,000	0	2,038,000
Infrastructure Replacement	04	4,200,000			4,200,000	0	4,200,000
Treatment Plant Expansion	06	1,212,800			1,212,800	0	1,212,800
Asset Acquisition & Replacement	07	0			0	6,014,660	6,014,660
Capital Projects	08	16,197,400			16,197,400	1,093,191	17,290,591
Plant Equipment Replacement	10	3,000,000			3,000,000	0	3,000,000
Total all Funds		36,508,190	7,859,260	550,000	44,917,450	17,590,851	62,508,301

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2026 - 2027 Budget Memorandum

Date: April 29th, 2026

I am pleased to present the proposed FY 2026 – 2027 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 improvement needs. 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

Significant changes to the proposed budget resources are as follows:

The 2026-2027 budget includes an \$8.00 increase per EDU for sewer service fees. This reflects a 15.4% user fee increase. Sewer Service Fees have increased by \$1,805,000 in the General Fund (01) budget. The total increase in revenue is estimated to be \$1,916,200, mainly due to the proposed sewer service fee increase.

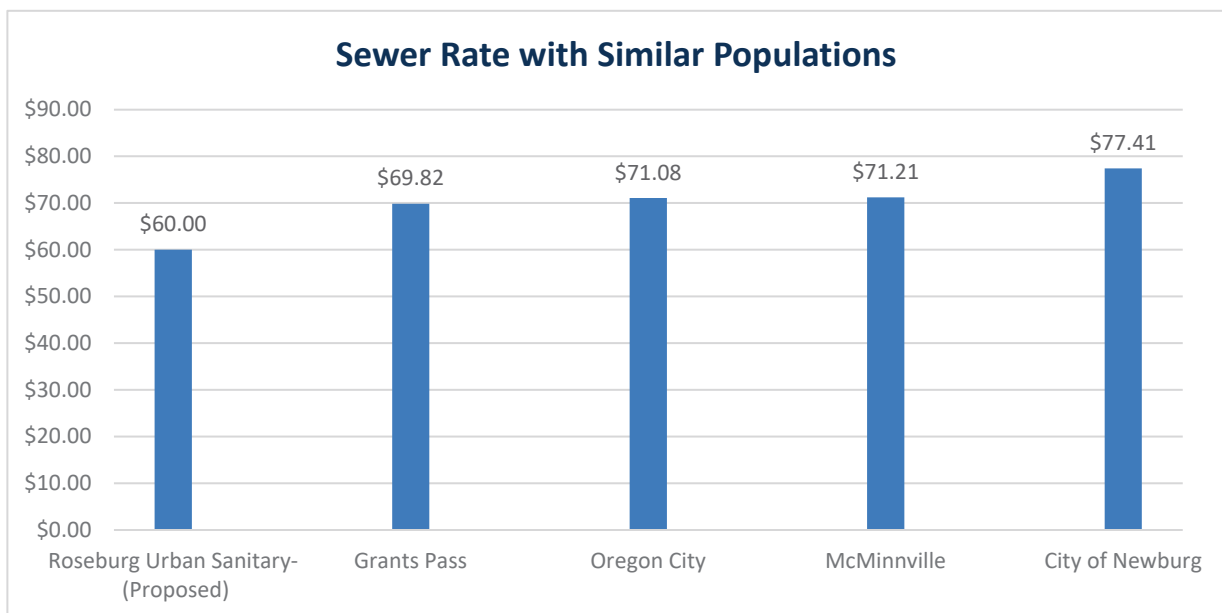
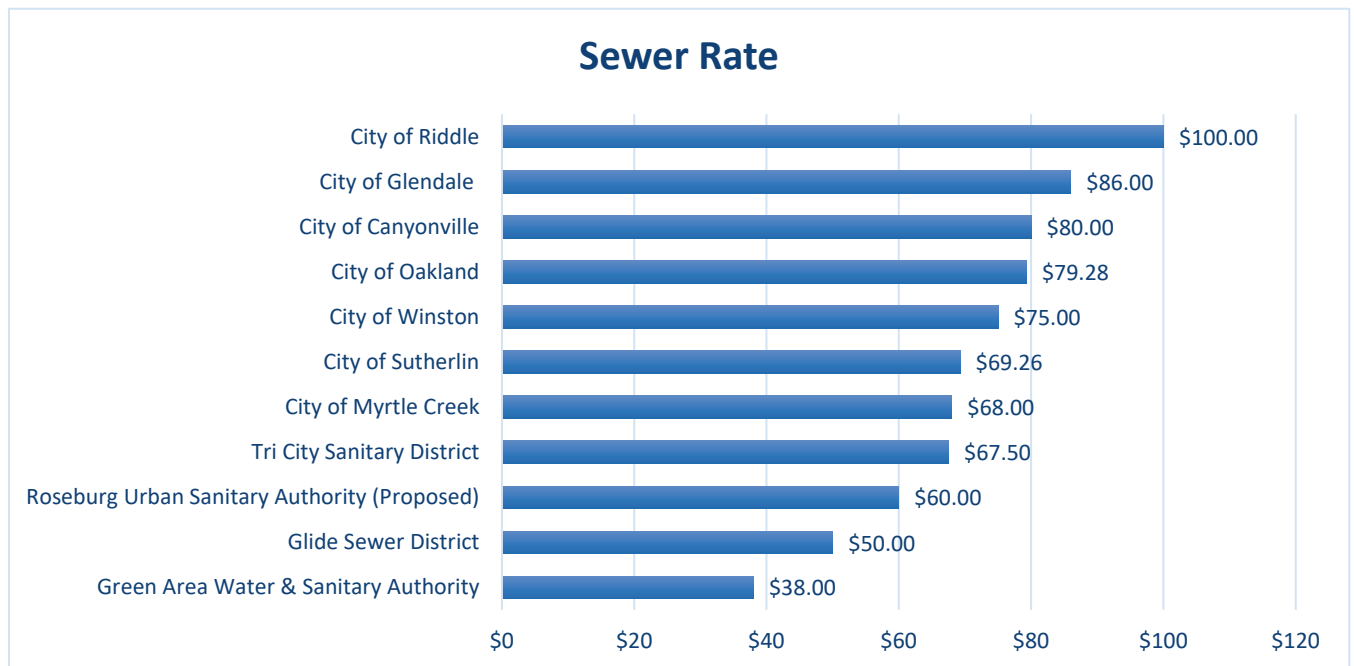
Management will be presenting the Board with an adjustment for inflation to the System Development Charge (SDC) for the coming FY 2026 – 2027. The Board approved an adjustment to the fee to \$3,775 (a 3.1% increase) per SDC that took effect on July 1, 2025. An annual proposed adjustment to the SDC will be recommended to the Board but is not reflected in the FY 2026 - 2027 Proposed Budget. The System Development Charge (SDC) was authorized in 2005 and has been adjusted for inflation in subsequent years.

Cost Controls

RUSA continues to look for opportunities to reduce long-term operating costs. We are moving costs that have been under the current operations contract with Jacobs where the contract operations team does not provide a substantial value-add to be paid directly by RUSA (power, water, telecom and vehicle fuel). 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 Awarded Natural Treatment System.

Roseburg Urban Sanitary Authority Sewer Service Rates

The current sewer service fee is \$52.00 per Equivalent Dwelling Unit (EDU) per month. The Board has directed staff to include an \$8.00 per EDU increase in the proposed budget. The proposed sewer service fee included in this budget is calculated at \$60.00 per EDU.



The proposed budget includes an update to the 2003 Collection System Master Plan. The updated plan will include a Capital Improvement Plan (CIP) with estimated costs. Currently we are utilizing a five-year CIP developed by the staff. This current plan recommends that RUSA increase the investment in the collection system and the Water Reclamation Facility (WRF). The CIP for the collection system recommends an annual investment of approximately \$3,600,000. The CIP for the Water Reclamation Facility recommends an annual investment of approximately \$3,750,000.

In March of 2025, RUSA experienced a major failure of one of the sewer trunk lines that carries approximately 72% of the sewer in our system to the WRF. We narrowly avoided a major sewage spill into the South Umpqua River that could have lasted weeks. This event has heightened the need to increase our rehabilitation and replacement of RUSA's aging infrastructure.

Revenues are adequate to meet the necessary expenditures in the Proposed FY 2026 - 2027 Budget.

Infrastructure Improvements

RUSA continues to invest in the 41-year-old Water Reclamation Facility, including some sections of the facility that are 69 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:

- Plant wide Supervisory, Control and Data Acquisition (SCADA) improvement
- Influent pumps replacement
- Upgrading Aeration Channel
- Additional 30 Hp blower
- Highland Pump Station VFD replacement
- Highland pump station pumps replacement
- W-3 water system upgrade
- Southbank and Winchester Control Panel upgrade

Collection System projects in planning:

- Storm Damage repair - Newton Creek and Sleepy Hollow Creek
- Goedeck Trunk Rehabilitation
- Harvard Maple Street Improvements

Personnel Services

The Board has challenged staff to establish a succession plan to position RUSA for the best outcome as key management employees become eligible for retirement. To provide needed cross training and succession training, we have increased the travel and training line items in all departments. RUSA continues to offer the Board established longevity and extended merit pay to retain RUSA's professional staff.

The proposed budget includes an additional employee in the Administration and Engineering Department (05). The additional employee will be an Information System Technician. The demands of RUSA's computer system, servers, camera surveillance and cyber security have become more than one person can manage.

General Fund (01)

The General Fund (01) is the operating fund for RUSA. The FY 2026 – 2027 General Fund Budget is proposed to be \$28,752,250 which is an increase of \$ 7,501,200 over the FY 2025 - 2026 Budget.

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

The General Fund consists of the following departments: Administration and Engineering, Treatment, Collection, and Finance. Each department's budget consists of the following object classifications: Personnel Services, Materials and Services, and Capital Outlay (except for Treatment, 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. It is worth noting that in the FY 2024 - 2025 the Board needed to appropriate the contingency funds to cover the costs of the emergency repair of the sewer trunk line along the South Umpqua River.

The proposed budget includes an Unappropriated Ending Fund Balance of \$10,483,000, an increase of \$2,485,720 over the prior year's budget.

The General Fund includes the following transfers:

Infrastructure Replacement Reserve Fund (04) in the amount of \$1,500,000

Asset Acquisition and Replacement Fund (07) in the amount of \$5,199,460

Plant Equipment Replacement Fund (10) in the amount of \$1,159,800

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, the Engineering Department, and the Information Technology (IT) Systems Department. The Engineering Department includes the Engineering & Operations Manager, and three Engineering Technician II. The IT Systems Department includes an IT Systems Administrator and an IT Technician. We have included an intern position for the Engineering Department. The intern will be an enrolled student in Umpqua Community College's Water Quality Technician program. They will be working on completing their degree requirement for College Work Experience in the water profession. This department is proposed to be staffed at 7.25 FTE.

Personnel Services

Personnel Services for the Administration and Engineering Department for the FY 2026 – 2027 Budget increased by \$242,159. The increases are due to salaries and fringe benefits for the department and an additional employee in the IT Department. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$856,000. A majority of the increase is due to the planned update to the Collection System Master Plan. There are also increases in travel and training due to the proposed new employee and succession planning.

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

RUSA's website costs are included in the Customer/Public Education line item. We continue to look for opportunities to increase our presence to the public through our website and social media.

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

Capital Outlay

This category is proposed to increase by \$19,500. Major expenditures include the replacement of backup servers and a storage server.

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 \$61,000 over the prior year's budget.

Line items 6470 Utilities – Power (Plant/Lift Stations) and line items 6475 Utilities – Power (NTS) reflects a forecasted 17% increase in power costs in anticipation of Pacific Power's rate increases.

Line item 6370 Permits, includes several activities that we are conducting in preparation for our upcoming National Pollutant Discharge Elimination System (NPDES) renewal.

We have also included a new line item, 6360 Vehicle Maintenance, for the payment of fuel used by WRF vehicles (RUSA owned) and generators operated by Jacobs personnel.

Line item 6770 Contract Services – Jacobs, 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

\$1,921,990 for a 3.3% increase. The increase in contracted service costs is primarily in the labor and repairs budget.

Capital Outlay

Capital Outlay increased by \$153,000. This is mainly due to the inclusion of the new line item 7570 Building and Grounds Improvements. This account is to cover improvements to the treatment facility properties that are not replacements or to the existing Water Reclamation Facility, NTS and pump stations.

Collection (Department 07)

This department provides the funding to support the Collection Department. This Department includes the Collection System Superintendent, Collection Operator IV Supervisor, Collections Operator III, two (2) Collection Operator II and two (2) Collection I – Operator in Training. We have included an intern position for the Collection Department. The intern will be a student in Umpqua Community College's Water Quality Technician program. They will be working on their requirement for College Work Experience (CWE) in the profession. This department is staffed at 7.25 FTE.

Personnel Services

Personnel Services for the Collection Department for the FY 2026 – 2027 Budget increased by \$59,065. The increases are reflected in salaries and fringe benefits. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category has increased by \$92,300 for the proposed budget. Most of the increase is due to increases in collection system maintenance, and travel and training.

Capital Outlay

The Capital Outlay for the Collection Department has decreased by \$799,500 for the FY 2026 – 2027 Budget. This is mainly due to not purchasing a new combination truck. The collection staff worked with the existing truck manufacturer and dealer to resolve the issues that hampered the use of the truck.

Finance (Department 08)

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

Personnel Services

Personnel Services for the Finance Department have increased by \$51,196. The increases are reflected in salaries and fringe benefits. No increase in PERS over prior year. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$13,000. Most of the increase is attributed to travel and training.

Capital Outlay

The Capital Outlay category for the Finance Department has increased by \$15,500 for the proposed budget. The proposed increase reflects the scheduled replacement of several computers.

Other Funds

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 \$2,038,000, an increase of \$240,000.

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 \$244,466.

The total expenditure budget is proposed at \$2,038,000 to be spent only on projects for expansion and specifically approved by the Board of Directors.

Infrastructure Replacement Reserve Fund (04)

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

The total resources proposed are \$4,200,000, which includes transfers from the General Fund (01) of \$1,500,000.

The total expenditures budget is proposed at \$4,200,000, an increase of \$1,200,000 over prior year. The upcoming major project for the proposed budget year:

- Goedeck Trunk rehabilitation, estimated at \$3,200,000.

The remainder of the budgeted funds will be used for the engineering of the 2027 projects. 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 2026 - 2027 Budget are proposed to be \$1,212,800, an increase of \$105,800. 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 \$128,644.

The total expenditures budget is proposed at \$1,212,800.

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 2026 - 2027 Budget are proposed to be \$6,014,660, which includes a transfer from Fund 01 of \$5,199,460.

Capital Projects Fund (08)

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

The total resources for this fund are proposed to be \$17,290,591. We are budgeting for capital outlay of \$9,000,000 as well as debt service of \$7,197,400. Realistically, we do not plan on incurring long term debt of \$7,000,000, we are simply budgeting to provide interim financing to bridge the gap between expending the funds for constructing the projects and receiving the grant funds, loan forgiveness, and federal Investment Tax Credits (ITC)

The projects we are working on for the proposed budget year are:

- Administrative Photovoltaic Array with Energy Storage
- WRF Photovoltaic Array
- NTS Photovoltaic Floating Array

All projects have been authorized and approved by the Board of Directors.

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$3,000,000, which includes a transfer from Fund 01 of \$1,159,800. We are proposing to budget \$3,000,000 in the FY 2026 - 2027 Budget for the replacement of plant equipment. Items in the recommended Capital Improvement Plan for the Water Reclamation Facility are:

- Plant wide Supervisory, Control and Data Acquisition (SCADA) improvement
- Influent pumps replacement
- Upgrading Aeration Channel
- Additional 30 Hp blower
- Highland Pump Station VFD replacement
- Highland pump station pumps replacement
- W-3 water system upgrade
- South Bank and Winchester Control Panel upgrade

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,

A handwritten signature in blue ink, appearing to read "James V. Baird".

James V. Baird, General Manager

GENERAL FUND (01)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025		2025-2026		2026-2027	2026-2027	2026-2027
				RESOURCES			
6,406,065	7,143,497		8,165,000	4890 BEGINNING FUNDS	13,750,000	13,750,000	13,750,000
				REVENUES			
306,917	318,164		240,000	4010 Interest Income	330,000	330,000	330,000
8,454,194	12,166,598		12,642,000	4040 Sewer Service Fees	14,447,000	14,447,000	14,447,000
42,696	47,867		38,000	4050 Miscellaneous Income	40,000	40,000	40,000
3,725	3,165		3,500	4060 Permits	3,500	3,500	3,500
13,025	4,875		7,700	4070 Miscellaneous Collection Services	8,000	8,000	8,000
8,190	8,400		9,100	4080 Title Clearances	8,000	8,000	8,000
8,640	0		0	4100 UB Renter Fees	0	0	0
156,147	161,995		145,000	4110 Penalties	162,000	162,000	162,000
775	500		750	4120 New Account Fees	750	750	750
20,887	200,000		0	4300 Grants	3,000	3,000	3,000
16,819	15,771		0	4880 Proceeds from Sale of Assets	0	0	0
9,032,015	12,927,335		13,086,050	TOTAL REVENUES	15,002,250	15,002,250	15,002,250
15,438,080	20,070,832		21,251,050	TOTAL RESOURCES	28,752,250	28,752,250	28,752,250
				REQUIREMENTS			
				ADMINISTRATION & ENGINEERING			
889,633	927,795		1,193,091	Personnel Services	1,435,250	1,435,250	1,435,250
411,676	481,307		848,500	Materials & Services	1,704,500	1,704,500	1,704,500
359,576	101,455		256,500	Capital Outlay	276,000	276,000	276,000
1,660,885	1,510,557		2,298,091	TOTAL ADMINISTRATION & ENGINEERING	3,415,750	3,415,750	3,415,750
				TREATMENT			
2,090,575	2,342,990		3,239,000	Materials & Services	3,300,000	3,300,000	3,300,000
22,725	12,605		52,000	Capital Outlay	205,000	205,000	205,000
2,113,300	2,355,595		3,291,000	TOTAL TREATMENT	3,505,000	3,505,000	3,505,000
				COLLECTION			
776,095	921,849		1,078,235	Personnel Services	1,137,300	1,137,300	1,137,300
120,462	157,705		419,800	Materials & Services	512,100	512,100	512,100
308,692	1,627,981		1,129,500	Capital Outlay	330,000	330,000	330,000
1,205,249	2,707,535		2,627,535	TOTAL COLLECTION	1,979,400	1,979,400	1,979,400
				FINANCE			
521,425	536,367		624,444	Personnel Services	675,640	675,640	675,640
136,773	188,507		249,200	Materials & Services	262,200	262,200	262,200
28,951	7,523		6,500	Capital Outlay	22,000	22,000	22,000
687,149	732,397		880,144	TOTAL FINANCE	959,840	959,840	959,840
5,666,583	7,306,084		9,096,770	TOTAL EXPENDITURES	9,859,990	9,859,990	9,859,990
				TRANSFERS TO OTHER FUNDS & CONTINGENCY			
128,000	1,495,000		2,315,000	8010 Transfer to Fund 04	1,500,000	1,500,000	1,500,000
2,200,000	0		600,000	8010 Transfer to Fund 07	5,250,260	5,250,260	5,250,260
300,000	0		692,000	8010 Transfer to Fund 10	1,109,000	1,109,000	1,109,000
0	0		550,000	7890 General Operating Contingency	550,000	550,000	550,000
2,628,000	1,495,000		4,157,000	TOTAL TRANSFERS & CONTINENCY	8,409,260	8,409,260	8,409,260
7,143,497	11,269,748		7,997,280	8920 UNAPPROPRIATED ENDING FUNDS	10,483,000	10,483,000	10,483,000
15,438,080	20,070,832		21,251,050	TOTAL REQUIREMENTS	28,752,250	28,752,250	28,752,250

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, maintenance costs and improvements, including administration and engineering, treatment, collection, finance and capital projects.
4050	Miscellaneous Income	Consists of fees from rebates, gray water disposal, bulk wastewater disposal and other miscellaneous cash receipts.
4060	Permits	Income from demo, relay and building sewer permits issued.
4070	Miscellaneous Collection Services	Consists of fees charged for tap cut, core drilling, flushing, TV work and any other miscellaneous services provided by the Collection Crew (includes equipment rental).
4080	Title Clearances	Fees charged to the Title Companies for title clearance requests.
4100	UB Renter Fees	Fee for mailing a copy of the sewer service bill to the renter of a billing customer. This fee was removed by Ordinance in Fiscal Year 2023-2024.
4110	Penalties	Consists of late payment fees charged on the sewer service bills, penalties added to the property tax turnovers at fiscal year end, and other penalties, as appropriate.
4120	New Account Fees	One time charge for set-up of a new sewer service customer account.
4300	Grants	Includes an Internship grant for Budget Year 2026-2027.
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
2023-2024	2024-2025	2025-2026				2026-2027	2026-2027	2026-2027
PERSONNEL SERVICES								
571,622	594,750	700,000	6110	Salaries	836,000	836,000	836,000	
3,055	0	5,000	6120	Overtime	5,000	5,000	5,000	
0	0	13,000	6140	Part Time	13,000	13,000	13,000	
130,325	138,237	218,021	6210	Health Benefits	271,400	271,400	271,400	
3,110	3,138	4,620	6230	Workers' Compensation	8,500	8,500	8,500	
41,085	42,446	51,000	6240	Social Security	61,000	61,000	61,000	
2,331	2,405	3,000	6250	Unemployment Insurance	3,600	3,600	3,600	
2,980	3,139	3,950	6255	OR Paid Medical Leave	4,750	4,750	4,750	
135,125	143,680	194,500	6260	Retirement (PERS)	232,000	232,000	232,000	
889,633	927,795	1,193,091	TOTAL PERSONNEL SERVICES			1,435,250	1,435,250	1,435,250
5.00	5.00	6.25	Total Full-Time Equivalent (FTE)			7.25	7.25	7.25
MATERIALS & SERVICES								
700	20	500	6280	Sewer Bill Refunds	500	500	500	
15,795	22,891	25,000	6310	Office Supplies	27,500	27,500	27,500	
9,760	0	6,000	6330	Printing & Binding	6,000	6,000	6,000	
77,918	88,275	130,000	6350	Equipment/Software Agreements	181,000	181,000	181,000	
733	381	4,000	6380	Personal Equipment	4,500	4,500	4,500	
12,922	13,574	18,500	6410	Dues & Memberships	25,000	25,000	25,000	
29,500	33,000	38,000	6420	Audit	57,000	57,000	57,000	
21,145	8,948	45,500	6430	Travel & Training	60,000	60,000	60,000	
134,892	154,452	200,000	6460	Insurance - Property & Liability	209,000	209,000	209,000	
9,396	11,241	27,500	6470	Utilities - Power	20,000	20,000	20,000	
20,541	19,562	25,000	6480	Utilities - Other	25,000	25,000	25,000	
5,556	16,921	24,000	6490	Legal	30,000	30,000	30,000	
39,531	68,657	94,000	6500	Professional Services/Consulting	118,000	118,000	118,000	
3,348	14,296	160,000	6540	Engineering Services	35,000	35,000	35,000	
20,306	19,225	26,000	6570	Building & Grounds Maintenance	30,000	30,000	30,000	
2,018	1,183	9,000	6790	Field Tech Materials & Supplies	10,000	10,000	10,000	
7,615	8,681	15,500	6800	Customer/Public Education	16,000	16,000	16,000	
0	0	0	6950	Master Plan	850,000	850,000	850,000	
411,676	481,307	848,500	TOTAL MATERIALS & SERVICES			1,704,500	1,704,500	1,704,500
CAPITAL OUTLAY								
76,394	57,886	90,000	7080	Miscellaneous Office Equipment	130,000	130,000	130,000	
1,406	12,523	13,500	7280	Field Tech Equipment	16,000	16,000	16,000	
0	0	110,000	7360	Pick-up Truck/Vehicle	75,000	75,000	75,000	
281,776	31,046	43,000	7570	Buildings & Grounds Improvements	55,000	55,000	55,000	
359,576	101,455	256,500	TOTAL CAPITAL OUTLAY			276,000	276,000	276,000
1,660,885	1,510,557	2,298,091	TOTAL ADMIN & ENG REQUIREMENTS			3,415,750	3,415,750	3,415,750

GENERAL FUND
ADMINISTRATION & ENGINEERING

Account Number	Account Name	Description of Resource or Requirements
6110 to 6260	Salaries, Benefits & Payroll Obligations	Salary, benefits and other payroll obligations for the General Manager, Information Technology (IT) Systems Staff, Engineering Staff and an intern.
6280	Sewer Bill Refunds	Refunds due to corrections made on customer sewer bills.
6310	Office Supplies	Supplies and miscellaneous items for operating the office, for the Administration, Engineering and IT Staff.
6330	Printing & Binding	Costs for mailing of customer notices.
6350	Equipment/ Software Agreements	Includes equipment maintenance and software agreements and subscriptions for asset management, mapping, print services and other software agreements.
6380	Personal Equipment	Rain gear, work pants and work boots for Engineering personnel.
6410	Dues & Memberships	Memberships fees for professional organizations for the Administration and Engineering Department, IT Systems 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 staff. Includes costs associated with Board training.
6460	Insurance - Property & Liability	Cyber security, liability and property insurance costs including associated broker fees.
6470	Utilities-Power	Electricity and natural gas for the administrative office building.
6480	Utilities-Other	Cost of telephones, garbage, water and other utility services for the administrative office building.
6490	Legal	Attorney's fees, plus the cost of legal notices and publications required for the budget, purchasing, etc. in accordance with Oregon law. Includes election costs.
6500	Professional Services/ Consulting	This line item will be used as necessary for assistance in preparing contract review policies and procedures and outside computer consulting and support, as needed.

GENERAL FUND
ADMINISTRATION & ENGINEERING

Account Number	Account Name	Description of Resource or Requirements
6540	Engineering Services	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.
6950	Master Plan	This is new for Budget 2026-2027. Costs to update the 2003 Collection System Master Plan.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, the Engineering Department and the IT Systems staff. Specific requests for the upcoming fiscal year include replacement backup server, wide format printer, backup storage device, cameras, and multiple replacement computers.
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.
7570	Buildings & Grounds Improvements	This line item includes major miscellaneous maintenance and repairs.

GENERAL FUND (01)
TREATMENT - (DEPT 06)

HISTORICAL DATA		ADOPTED					PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET					BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026					2026-2027	2026-2027	2026-2027
MATERIALS & SERVICES									
0	0	6,000	6350	Equipment/Software Agreements			6,000	6,000	6,000
0	0	0	6360	Vehicle Maintenance			18,000	18,000	18,000
37,191	47,635	200,000	6370	Permits			290,000	290,000	290,000
358,821	378,896	420,000	6470	Utilities - Power (Plant/Lift Stations)			455,000	455,000	455,000
81,853	91,203	176,000	6475	Utilities - Power (NTS)			125,000	125,000	125,000
24,381	30,495	32,000	6480	Utilities - Other (Telemetry & Cameras)			36,000	36,000	36,000
0	0	50,000	6500	Professional Services/Consulting			35,000	35,000	35,000
9,815	74,022	150,000	6540	Engineering Services			130,000	130,000	130,000
0	6,772	0	6550	Rental Houses Expense			0	0	0
26,836	14,952	50,000	6560	Monitoring & Testing - NTS			45,000	45,000	45,000
37,884	42,992	140,000	6570	Building & Grounds Maintenance			115,000	115,000	115,000
0	0	60,000	6750	Emergency Equipment & Supplies			60,000	60,000	60,000
1,513,794	1,656,023	1,900,000	6770	Contract Services - Jacobs			1,930,000	1,930,000	1,930,000
0	0	55,000	6790	Materials & Supplies			55,000	55,000	55,000
2,090,575	2,342,990	3,239,000	TOTAL MATERIALS & SERVICES				3,300,000	3,300,000	3,300,000
CAPITAL OUTLAY									
13,218	6,791	32,000	7080	Miscellaneous Capital Equipment			30,000	30,000	30,000
0	0	0	7570	Building and Grounds Improvements			155,000	155,000	155,000
9,507	5,814	20,000	7700	RUSA Improvements & Equipment			20,000	20,000	20,000
22,725	12,605	52,000	TOTAL CAPITAL OUTLAY				205,000	205,000	205,000
2,113,300	2,355,595	3,291,000	TOTAL TREATMENT REQUIREMENTS				3,505,000	3,505,000	3,505,000

**GENERAL FUND
TREATMENT**

Account Number	Account Name	Description of Resource or Requirements
6350	Equipment/ Software Agreements	Includes equipment maintenance and software subscriptions. This line item was new for Budget 2024-2025.
6360	Vehicle Maintenance	This is a new account for Budget 2026-2027. Cost of vehicle and generator fuel.
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. Includes cost of Engineering services to prepare National Pollutant Discharge Elimination System (NPDES) renewal.
6470	Utilities - Power (Plant/ lift stations)	Electricity for operating the Water Reclamation Facility and lift stations.
6475	Utilities - Power (NTS)	Electricity for operating the NTS.
6480	Utilities - Other (Telemetry & Cameras)	Includes security cameras annual fee and remote telemetry unit annual cost for all the lift stations.
6500	Professional Services/ Consulting	Includes threat assessment and cyber security planning for Water Reclamation Facility.
6540	Engineering Services	Includes design costs associated with the Water Reclamation Facility and lift 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	Building & Grounds Maintenance	Covers site maintenance of Water Reclamation Facility (not covered by Jacobs) and NTS.
6750	Emergency Equipment & Supplies	Rental of Equipment to include generators, pumps, etc in case of failure or emergency.
6770	Contract Services - Jacobs	Cost to have Jacobs operate the Water Reclamation Facility, pretreatment program, NTS, and lift stations.
6790	Materials & Supplies	Miscellaneous supplies and items for the Water Reclamation Facility, lift stations and NTS.
7080	Miscellaneous Capital Equipment	Miscellaneous capital improvements to the Water Reclamation Facility, lift stations, NTS and other improvements as necessary.
7570	Buildings and Grounds Improvements	This account is new for Budget 2026-2027 for major maintenance and repairs. Includes paving costs, tree planting, fencing, misc capital improvements and NTS Education area site improvements.
7700	RUSA Improvements and Equipment	For minor improvements and equipment at the Water Reclamation Facility, NTS and lift stations.

GENERAL FUND (01)
COLLECTION - (DEPT 07)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025		2025-2026		2026-2027	2026-2027	2026-2027
PERSONNEL SERVICES							
460,870	547,586	578,000	6110	Salaries	607,000	607,000	607,000
20,226	20,192	25,000	6120	Overtime	25,000	25,000	25,000
0	3,764	13,000	6140	Part Time	13,000	13,000	13,000
152,244	180,199	251,125	6210	Health Benefits	271,400	271,400	271,400
6,229	6,685	9,460	6230	Workers' Compensation	9,500	9,500	9,500
36,584	43,008	46,500	6240	Social Security	49,000	49,000	49,000
2,914	3,514	3,500	6250	Unemployment Insurance	3,600	3,600	3,600
2,902	3,312	3,650	6255	OR Paid Medical Leave	3,800	3,800	3,800
94,126	113,589	148,000	6260	Retirement (PERS)	155,000	155,000	155,000
776,095	921,849	1,078,235	TOTAL PERSONNEL SERVICES		1,137,300	1,137,300	1,137,300
7.00	7.00	7.25	Total Full-Time Equivalent (FTE)		7.25	7.25	7.25
MATERIALS & SERVICES							
12,863	1,750	15,000	6340	Equipment Rental	15,000	15,000	15,000
19,020	4,105	6,000	6350	Equipment/Software Agreements	6,600	6,600	6,600
0	0	200,000	6355	Collection System Maintenance	275,000	275,000	275,000
33,129	43,019	58,000	6360	Vehicle Maintenance	64,000	64,000	64,000
0	39,723	40,000	6365	Equipment Maintenance	40,000	40,000	40,000
2,884	3,113	7,000	6380	Personal Equipment	8,000	8,000	8,000
1,681	4,964	6,300	6410	Dues & Memberships	9,500	9,500	9,500
8,057	9,430	16,500	6430	Travel & Training	23,000	23,000	23,000
3,343	4,323	6,000	6480	Utilities - Other	6,000	6,000	6,000
4,932	5,907	10,000	6730	Safety Materials & Services	10,000	10,000	10,000
34,553	41,371	55,000	6790	Materials & Supplies	55,000	55,000	55,000
120,462	157,705	419,800	TOTAL MATERIALS & SERVICES		512,100	512,100	512,100
CAPITAL OUTLAY							
5,542	7,654	27,500	7030	Safety Equipment	10,000	10,000	10,000
21,912	10,221	66,000	7080	Miscellaneous Capital Equipment	60,000	60,000	60,000
49,822	51,014	140,000	7140	I & I Sewer Separation	140,000	140,000	140,000
0	112,692	0	7225	Skid Steer	0	0	0
0	0	176,000	7240	Dump Truck	0	0	0
68,888	592,498	120,000	7250	Capital Projects & Misc. Repairs	120,000	120,000	120,000
0	0	600,000	7260	Combination Truck	0	0	0
0	38,775	0	7290	CCTV Van & Equipment	0	0	0
162,528	815,127	0	7370	Storage Building	0	0	0
308,692	1,627,981	1,129,500	TOTAL CAPITAL OUTLAY		330,000	330,000	330,000
1,205,249	2,707,535	2,627,535	TOTAL COLLECTION REQUIREMENTS		1,979,400	1,979,400	1,979,400

GENERAL FUND COLLECTION

Account Number	Account Name	Description of Resource or Requirements
6110 to 6260	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Collection System Superintendent, Collection Crew and an intern.
6340	Equipment Rental	Cost of rental equipment for sewer line repairs and maintenance.
6350	Equipment Maintenance & Software Agreements	Includes software agreements and subscriptions
6355	Collection System Maintenance	New for Budget Year 2025-2026. Cost to assess and clean syphons and lift station pressure lines.
6360	Vehicle Maintenance	Operation and maintenance costs of vehicles including tires, fuel, oil, parts and repairs.
6365	Equipment Maintenance	Maintenance cost for Collection equipment including Backhoe and Flushers.
6380	Personal Equipment	Replacement, as necessary due to wear and damage of rain gear, gloves, work pants and safety boots for the Collection Crew.
6410	Dues & Memberships	Membership fees for professional organizations for the Collection Crew.
6430	Travel & Training	Expenses for professional conferences, seminars, meetings, short schools, educational material and related travel expenses for the Collection Department.
6480	Utilities-Other	Includes bulk water charges, utility locate fees and Douglas County landfill disposal fees for the Collection Department.
6730	Safety Materials & Services	Safety related materials, examinations, and training services such as asbestos. training. Also includes commercial driver license (CDL) testing, drug screening, first aid costs, vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs, locate paint, root control chemicals and other miscellaneous parts and supplies used by the Collection Department.

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
7030	Safety Equipment	Miscellaneous equipment needed for employee safety and Occupational Safety and Health Administration (OSHA) compliance.
7080	Miscellaneous Capital Equipment	Proposed purchases for upcoming year include an equipment trailer, compressor, replacement laptop and miscellaneous tech equipment.
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
7225	Skid Steer	Purchased in Budget 2024-2025.
7240	Dump Truck	Purchased in Budget 2025-2026.
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	Replacing the 2015 Camel Combination Truck.
7290	CCTV Van & Equipment	Replacement of CCTV Van and for purchase of the Equipment for the CCTV Van.
7370	Storage Building	The Storage Building was completed in Budget Year 2024-2025.

GENERAL FUND (01)

FINANCE - (DEPT 08)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025		2025-2026		2026-2027	2026-2027	2026-2027
PERSONNEL SERVICES							
338,786	345,839	365,000	6110	Salaries	391,000	391,000	391,000
0	0	2,500	6120	Overtime	2,500	2,500	2,500
0	0	0	6140	Part-Time	0	0	0
90,841	96,695	138,304	6210	Health Benefits	155,200	155,200	155,200
281	207	440	6230	Workers' Compensation	440	440	440
25,824	26,367	28,500	6240	Social Security	31,000	31,000	31,000
1,742	1,912	2,000	6250	State Unemployment	2,100	2,100	2,100
1,958	2,095	2,200	6255	OR Paid Medical Leave	2,400	2,400	2,400
61,993	63,252	85,500	6260	Retirement (PERS)	91,000	91,000	91,000
521,425	536,367	624,444	TOTAL PERSONNEL SERVICES		675,640	675,640	675,640
4.00	4.00	4.00	Total Full-Time Equivalent (FTE)		4.00	4.00	4.00
MATERIALS & SERVICES							
7,242	5,644	7,100	6310	Office Supplies	7,100	7,100	7,100
43,952	47,904	60,000	6320	Postage & Mailing Fees	60,000	60,000	60,000
52,484	52,889	62,000	6350	Equipment/Software Agreements	65,000	65,000	65,000
20,025	67,908	100,000	6390	Payment Processing Fees	100,000	100,000	100,000
9,549	8,909	11,100	6400	Bank Fees	11,100	11,100	11,100
1,070	1,490	2,000	6410	Dues & Memberships	3,000	3,000	3,000
2,451	3,763	7,000	6430	Travel & Training	16,000	16,000	16,000
136,773	188,507	249,200	TOTAL MATERIALS & SERVICES		262,200	262,200	262,200
CAPITAL OUTLAY							
4,307	7,404	6,500	7080	Office Equipment	22,000	22,000	22,000
24,644	119	0	7390	Finance Software Upgrade	0	0	0
28,951	7,523	6,500	TOTAL CAPITAL OUTLAY		22,000	22,000	22,000
687,149	732,397	880,144	TOTAL FINANCE REQUIREMENTS		959,840	959,840	959,840

GENERAL FUND
FINANCE

Account Number	Account Name	Description of Resource or Requirements
6110 to 6260	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Finance Director, Accounting Specialist, Office Assistant II and Office Assistant I.
6310	Office Supplies	Checks, computer paper, and other items relating to utility billing, financial report and payroll.
6320	Postage & Mailing Fees	Cost of postage and printing costs to outsource billing. Includes postage meter refill costs and postal permits.
6350	Equipment/ Software Agreements	Updating and maintenance of the computer network, work stations and Finance Department equipment. Includes agreements for software and scanners.
6390	Payment Processing Fees	This was new for Budget Year 2023-2024. This includes processing fees for payment portal and for credit card, debit card, and e-check fees.
6400	Bank Fees	Costs the bank charges for administering our accounts.
6410	Dues & 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.
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 completed Fiscal Year 2024-2025.

COLLECTION SYSTEM EXPANSION FUND (03)

SPECIAL REVENUE FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<u>RESOURCES</u>						
981,562	1,327,506	1,575,200	4890 BEGINNING FUNDS	1,803,000	1,803,000	1,803,000
REVENUES						
73,262	86,102	60,000	4010 Interest Income	65,000	65,000	65,000
272,682	158,197	162,800	4030 System Development Charge	170,000	170,000	170,000
345,944	244,299	222,800	TOTAL REVENUES	235,000	235,000	235,000
<u>1,327,506</u>	<u>1,571,805</u>	<u>1,798,000</u>	TOTAL RESOURCES	<u>2,038,000</u>	<u>2,038,000</u>	<u>2,038,000</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	1,798,000	7250 Construction Projects	2,038,000	2,038,000	2,038,000
0	0	1,798,000	TOTAL CAPITAL OUTLAY	2,038,000	2,038,000	2,038,000
<u>1,327,506</u>	<u>1,571,805</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,327,506</u>	<u>1,571,805</u>	<u>1,798,000</u>	TOTAL REQUIREMENTS	<u>2,038,000</u>	<u>2,038,000</u>	<u>2,038,000</u>

COLLECTION SYSTEM EXPANSION FUND

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

INFRASTRUCTURE REPLACEMENT RESERVE FUND (04)
CAPITAL PROJECT FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<u>RESOURCES</u>						
2,624,797	485,345	655,000	4890 BEGINNING FUNDS	2,650,000	2,650,000	2,650,000
<u>REVENUES</u>						
71,470	51,888	30,000	4010 Interest Income	50,000	50,000	50,000
270,289	0	0	4040 Sewer Service Fees	0	0	0
128,000	1,495,000	2,315,000	4210 Transfer from Fund 01	1,500,000	1,500,000	1,500,000
0	0	0	4280 Transfer from Fund 07	0	0	0
469,759	1,546,888	2,345,000	TOTAL REVENUES	1,550,000	1,550,000	1,550,000
3,094,556	2,032,233	3,000,000	TOTAL RESOURCES	4,200,000	4,200,000	4,200,000
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
2,609,211	1,345,682	3,000,000	7250 Construction Projects	4,200,000	4,200,000	4,200,000
2,609,211	1,345,682	3,000,000	TOTAL CAPITAL OUTLAY	4,200,000	4,200,000	4,200,000
485,345	686,551	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
3,094,556	2,032,233	3,000,000	TOTAL REQUIREMENTS	4,200,000	4,200,000	4,200,000

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	This fee is now being reported in the General fund starting Budget 2024-2025.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for construction projects.
4280	Transfer from Fund 07	Transfer from the Asset Acquisition and Replacement Fund to be used for construction projects.
Requirements		
7250	Construction Projects	Major infrastructure replacement projects will be undertaken with these funds with the Board's approval.

TREATMENT PLANT EXPANSION FUND (06)
SPECIAL REVENUE FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<u>RESOURCES</u>						
632,096	819,944	956,000	4890 BEGINNING FUNDS	1,081,000	1,081,000	1,081,000
<u>REVENUES</u>						
44,356	51,409	44,000	4010 Interest Income	42,800	42,800	42,800
143,492	83,249	107,000	4030 System Development Charge	89,000	89,000	89,000
187,848	134,658	151,000	TOTAL REVENUES	131,800	131,800	131,800
<u>819,944</u>	<u>954,602</u>	<u>1,107,000</u>	TOTAL RESOURCES	<u>1,212,800</u>	<u>1,212,800</u>	<u>1,212,800</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
0	0	1,107,000	7250 Construction Projects	1,212,800	1,212,800	1,212,800
0	0	1,107,000	TOTAL CAPITAL OUTLAY	1,212,800	1,212,800	1,212,800
<u>819,944</u>	<u>954,602</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>819,944</u>	<u>954,602</u>	<u>1,107,000</u>	TOTAL REQUIREMENTS	<u>1,212,800</u>	<u>1,212,800</u>	<u>1,212,800</u>

TREATMENT PLANT EXPANSION FUND

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

ASSET ACQUISITION AND REPLACEMENT FUND (07)
CAPITAL PROJECT FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<u>RESOURCES</u>						
3,259,894	6,749,295	105,100	4890 BEGINNING FUNDS	710,200	710,200	710,200
208,254	179,265	210,000	4010 Interest Income	105,000	105,000	105,000
1,081,147	0	0	4040 Sewer Service Fees	0	0	0
2,200,000	0	600,000	4210 Transfer from Fund 01	5,199,460	5,199,460	5,199,460
6,749,295	6,928,560	915,100	TOTAL RESOURCES	6,014,660	6,014,660	6,014,660
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
0	0	0	8010 Transfer to Fund 01	0	0	0
0	6,823,012	0	8010 Transfer to Fund 08	0	0	0
0	6,823,012	0	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
6,749,295	105,548	915,100	8920 UNAPPROPRIATED ENDING FUNDS	6,014,660	6,014,660	6,014,660
6,749,295	6,928,560	915,100	TOTAL REQUIREMENTS	6,014,660	6,014,660	6,014,660

ASSET ACQUISITION & REPLACEMENT FUND

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

CAPITAL PROJECTS FUND (08)

CAPITAL PROJECT FUND

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025		2025-2026		2026-2027	2026-2027	2026-2027
RESOURCES							
0	0	6,952,000	4890 BEGINNING FUNDS		5,516,000	5,516,000	5,516,000
0	159,956	138,000	4010 Interest Income		180,000	180,000	180,000
0	0	5,729,130	4090 Loan Proceeds		7,000,000	7,000,000	7,000,000
0	6,823,012	0	4280 Transfer from Fund 07		0	0	0
0	0	2,870,870	4300 Grants		2,870,870	2,870,870	2,870,870
0	0	0	4340 Other Revenue		1,723,721	1,723,721	1,723,721
0	6,982,968	15,690,000	TOTAL RESOURCES		17,290,591	17,290,591	17,290,591
REQUIREMENTS							
CAPITAL OUTLAY							
0	0	8,600,000	7250 Construction Projects		9,000,000	9,000,000	9,000,000
0	0	8,600,000	TOTAL CAPITAL OUTLAY		9,000,000	9,000,000	9,000,000
DEBT SERVICE							
0	0	115,000	6580 Interest Expense		197,400	197,400	197,400
0	0	5,729,130	6850 Principle Payments on Loan(s)		7,000,000	7,000,000	7,000,000
0	0	5,844,130	TOTAL DEBT SERVICE		7,197,400	7,197,400	7,197,400
0	6,982,968	1,245,870	8920 UNAPPROPRIATED ENDING FUNDS		1,093,191	1,093,191	1,093,191
0	6,982,968	15,690,000	TOTAL REQUIREMENTS		17,290,591	17,290,591	17,290,591

CAPITAL PROJECTS FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4090	Loan Proceeds	Includes Loan from the Oregon DEQ Clean Water State Revolving Fund.
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
4300	Grants	Includes Grants from the Oregon Department of Energy Community Renewable Energy Program, Energy Trust of Oregon, and Pacific Power Blue Sky Community Projects.
4340	Other Resources	Includes Federal Investment Tax Credit.
Requirements		
7250	Construction Projects	Projects include the Administrative Office Photovoltaic Array and Energy Storage System, Water Reclamation Facility Photovoltaic Array and Natural Treatment Facility Photovoltaic Floating Array.
6580	Interest Expense	Interest on Loans.
6850	Principle Pymts on Loan(s)	Principal Payments made on Loans.

PLANT EQUIPMENT REPLACEMENT FUND (10)
CAPITAL PROJECT FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<u>RESOURCES</u>						
1,451,518	1,542,459	1,262,000	4890 BEGINNING FUNDS	1,805,200	1,805,200	1,805,200
69,704	68,377	46,000	4010 Interest Income	35,000	35,000	35,000
300,000	0	692,000	4210 Transfer from Fund 01	1,159,800	1,159,800	1,159,800
1,821,222	1,610,836	2,000,000	TOTAL RESOURCES	3,000,000	3,000,000	3,000,000
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
278,763	332,591	2,000,000	7080 Misc Plant Equipment Replacement	3,000,000	3,000,000	3,000,000
278,763	332,591	2,000,000	TOTAL CAPITAL OUTLAY	3,000,000	3,000,000	3,000,000
1,542,459	1,278,245	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,821,222	1,610,836	2,000,000	TOTAL REQUIREMENTS	3,000,000	3,000,000	3,000,000

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.
Requirements		
7080	Miscellaneous Plant Equipment Replacement	For replacement and improvements at the Water Reclamation Facility, Natural Treatment System and pump stations as needed.