

# ROSEBURG URBAN SANITARY AUTHORITY

## Budget 2019-2020

### **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
Marc Chirrick	Position 1
Mike Jackson	Position 2
Ryan Neeman	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
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
Matthew Chasteen	Collections Supervisor
Rick Cox	Collection Operator I
Kyle Bartlett	Collection Operator 2-CCTV
Kyle Vatland	Utility Worker
Leland Miller	Utility Worker
Andy Blondell	Utility Worker

# PROPOSED 2019-2020 BUDGET

## Resources by Fund

<u>Funds:</u>		Beginning Fund Balance	Total Revenues	Transfers In	<b>Total Resources</b>
General Fund	01	5,127,000	5,675,350		10,802,350
Diamond Lake LID	02	20,600	2,800		23,400
Collection System Expansion	03	1,402,000	96,300		1,498,300
Infrastructure Replacement	04	960,000	265,000	1,010,000	2,235,000
Treatment Plant Expansion	06	968,000	54,100		1,022,100
Asset Acquisition & Replacement	07	1,217,300	1,057,800		2,275,100
Plant Equipment Replacement	10	978,000	15,000		993,000
Administration Building	11	66,500	860		67,360
<b>Total all Funds</b>		<b>10,739,400</b>	<b>7,167,210</b>	<b>1,010,000</b>	<b>18,916,610</b>

## Requirements by Fund

<u>Funds:</u>		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	<b>Total Requirements</b>
General Fund	01	5,783,908	400,000	550,000	6,733,908	4,068,442	10,802,350
Diamond Lake LID	02	0			0	23,400	23,400
Collection System Expansion	03	1,382,300			1,382,300	116,000	1,498,300
Infrastructure Replacement	04	2,235,000			2,235,000	0	2,235,000
Treatment Plant Expansion	06	1,022,100			1,022,100	0	1,022,100
Asset Acquisition & Replacement	07	0	610,000		610,000	1,665,100	2,275,100
Plant Equipment Replacement	10	993,000			993,000	0	993,000
Administration Building	11	20,000			20,000	47,360	67,360
<b>Total all Funds</b>		<b>11,436,308</b>	<b>1,010,000</b>	<b>550,000</b>	<b>12,996,308</b>	<b>5,920,302</b>	<b>18,916,610</b>

# Budget Message

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

**Subject: FY 2019 – 2020 Budget Memorandum**

**Date: April 23, 2019**

I am pleased to present the proposed FY 2019 – 2020 Roseburg Urban Sanitary Authority (RUSA) budget for your consideration. This budget message 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 is submitted in balanced form.

## **Resources**

The resources to support expenditures consist of the following:

Interest income, Sewer Service Fees, Miscellaneous Income, Permits, Miscellaneous Collection Services, Title Clearances, Utility Billing (UB) Renter Fees, Penalties, New Account Fees, Grants, Sale of Assets and System Development Charges (SDC).

The system development charge was authorized in 2005 and was adjusted for inflation in 2018. The Board is scheduled to review the annual inflation adjustment in 2019. The Budget does not include increasing the SDC.

## **Cost Controls**

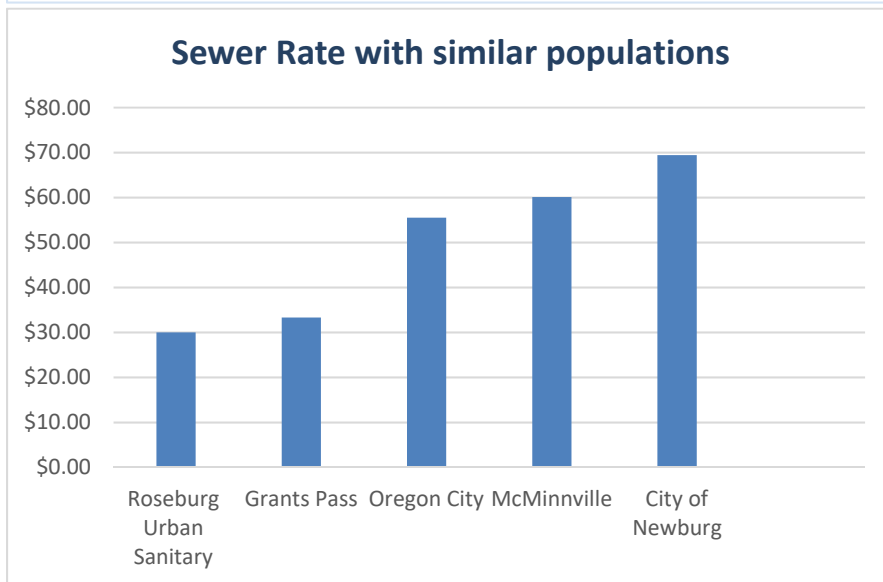
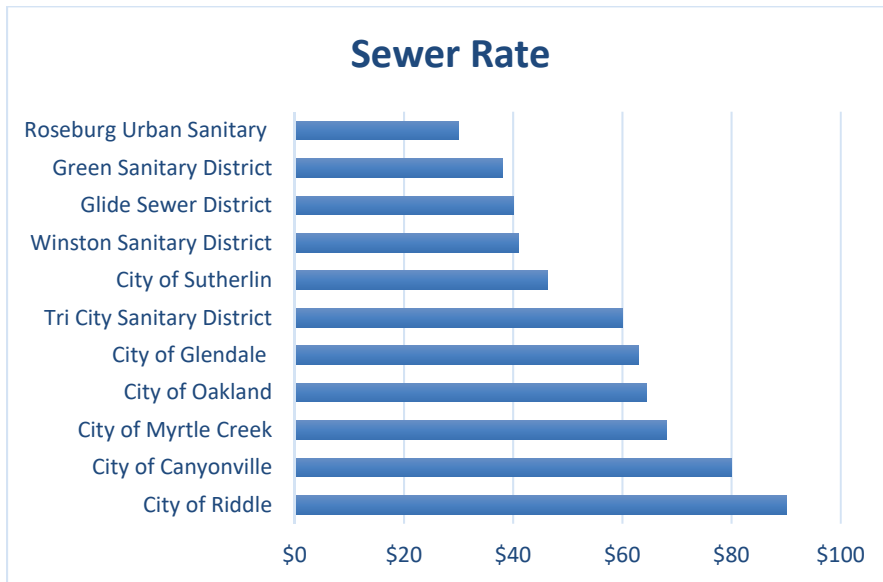
RUSA continues to look for opportunities to reduce the long-term operation costs. Staff has utilized our partnership with Jacobs Engineering's Operations Management group to minimize engineering and design project costs associated with the wastewater treatment plant and RUSA's nationally recognized Natural Treatment Facility.

For the past several years, RUSA has been including sanitary sewer work on City and County projects for infrastructure that has reached the end of its useful life. By including RUSA's work in the road reconstruction projects, it lowers the overall cost of the sanitary sewer installation cost and ensures that RUSA will not need to excavate for a repair in a new street. The FY 2019 – 2020 Budget includes the following project that we will be working with the County to complete:

Old Highway 99N: Winchester Bridge to Pleasant Avenue Project

## 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 is not proposing any rate increase for the General Fund in the FY 2019 - 2020 Budget, as submitted. Revenues are adequate to meet the necessary expenditures. Staff will be completing a rate study at the end of 2019 or the first quarter of 2020 to recommend a rate increase plan to compensate for future costs.

## **Infrastructure Improvements**

The average annual inflationary rate of nearly 4.7% over the last year continues to increase the costs of materials, services and projects. RUSA continues to invest in the 38+ year old wastewater treatment plant, while still maintaining an aggressive annual collection system rehabilitation program.

### **Wastewater Treatment Plant projects in planning:**

- Expansion of the biosolids storage facility
- Odor control unit for bio-tower
- Relocate the bisulfite feed system to improve operational reliability
- Generators for the pump stations

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

- Winchester pump station force main replacement
- Loma Vista pump station improvement and relocation
- Inflow and infiltration reduction – Winchester basin

## **General Fund (01)**

The General Fund consists of the following departments: Administration and Engineering, Treatment, Collection and Finance. Each of the department budgets consist of the following three categories, Personnel Services, Materials and Services and Capital Outlay (except for the Treatment Department, due to the contract with Jacob's (ch2m)).

Other important elements in the General Fund include: Contingency, Transfers and Unappropriated Ending Funds.

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)

The General Fund (01) is the primary operating fund of the Authority. The FY 2019 – 2020 General Fund Budget is proposed to be \$10,802,350 which is an increase of approximately \$516,850 over last year.

The increases in revenue are anticipated primarily from the Beginning Funds, Sewer Service Fees, Interest Income, Miscellaneous Income and Proceeds from Sale of Assets.

The General Fund Operating Contingency is proposed at \$550,000, which is the same as last year. The proposed Budget includes an Unappropriated Ending Fund Balance of \$4,068,442, up \$618,492 from last year.

The General Fund includes one transfer to another fund for this proposed Budget year:

- Infrastructure Replacement Reserve Fund in the amount of \$400,000, which is the same amount as last year.

## **Administration and Engineering (Department 05)**

This department provides the funding to support the General Manager, the Engineering Department and the Information Technology Systems Administrator. The Engineering Department includes 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 category for the FY 2019 – 2020 Budget has increase by \$40,700. This includes salary and other fringe benefits for the staff. PERS average rate for Tier 1, Tier 2 and OPSRP is 17.68% for the proposed Budget.

### **Materials and Services**

The Materials and Services category for the proposed Budget has increased by \$22,300.

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

RUSA's web site costs are also included in the customer education line item. We continue to look for opportunities to increase our presence to the public through our web site. In 2019 we added the RUSA municipal code as a searchable document through a link to MuniCode (the publisher of our code).

We are partnering with the local schools to assist in funding for bus travel to visit the Wastewater Treatment Plant 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 \$5,000. Major purchases include:

- Exterior repairs and improvements to the Administrative building
- Replacement vehicle for the Engineering Department
- Replace several computers that are outdated and experiencing operational problems
- Increase the computer system server storage capacity

## **Treatment (Department 06)**

This Department budget includes only two categories; Materials and Services and Capital Outlay, as RUSA contracts with Jacobs (ch2m) to operate the wastewater treatment plant, natural treatment system and provide maintenance for the nine (9) pump stations.

### **Materials and Services**

There are nine (9) line items within this category. They are Permits, Utilities – Power (plant/pump stations), Utilities – Power (NTS), Utilities – Other (Telemetry and Cameras), Engineering Services, Rental House Expense, Monitoring and Testing - NTS, NTS Site Maintenance and Contract Services – Jacobs (ch2m). The monitoring and testing line item is to cover the cost of monitoring, testing, evaluation and the annual reports for the Natural Treatment System (NTS) that are required by the Department of Environmental Quality (DEQ). RUSA has negotiated with Jacobs (ch2m) for an “Out of Scope” contract for the engineering review and reports (required for the NTS and the Anammox side stream treatment process). The negotiated price is at a substantial savings to RUSA.

An amount of \$100,000 is budgeted for permits, including RUSA’s National Pollutant Discharge Elimination System (NPDES) DEQ permit. The amount has increase due to additional work anticipated to meet increased regulatory requirements. The FY 2019 - 2020 Budget includes anticipated consulting fees for negotiating RUSA’s new five (5) year NPDES permit with DEQ.

The Contracted Services line item reflects the price negotiated in a contract extension with Jacobs (ch2m) which will be submitted to the Board at the May 8, 2019 meeting. The total cost under this contract for operations in the FY 2019 – 2020 Budget is \$1,486,208. The contract amount is a \$33,335 increase over the last years cost for a 2.3% increase.

### **Capital Outlay**

Proposed expenditures are \$55,000 for Capital Outlay in the Treatment Department. These funds are used for miscellaneous minor improvements or equipment replacements associated with the plant and pump stations. This FY 2019-2020 Budget we plan on purchasing additional generators for the pump stations. RUSA currently has two portable generators to service six (6) pump stations.

Items to be replaced at the plant and NTS are budgeted in the Capital Outlay in the Plant Equipment Replacement Fund (10).

## **Collection (Department 07)**

This department provides the funding to support the Collection Department. This Department includes the Collection System Superintendent, Collection Supervisor, Collection Operator II - CCTV, Collection Operator I and three (3) Utility Workers. 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 is up \$20,700 or a 2.8% increase from last year. This includes salaries and other fringe benefits for the Collection Department.

## **Materials and Services**

Materials and Services has increased \$7,500 for the proposed Budget.

## **Capital Outlay**

The Capital Outlay category has increased by \$107,500 for the FY 2019 – 2020 Budget. Major expenditures planned for the fiscal year in this Department are:

- Replacement of a Combination Machine
- Replace Service Truck – Replacement is planned to be a four-wheel drive truck with an extended reach crane.

## **Finance (Department 08)**

This department provides the funding to support the Finance Department. The Department includes the Finance Director, Accounting Specialist and Office Assistant. We have included two intern positions for the Finance Department to work on the continuing project to convert our building files to an electronic format. This department is staffed at 3.36 FTE.

## **Personnel Services**

Personnel Services for the Finance Department has increased approximately \$21,250. This category includes salaries and other fringe benefits for the Finance Department.

## **Materials and Services**

The Materials and Services category for the proposed Budget has increased \$1,700.

## **Capital Outlay**

The Capital Outlay category for the Finance Department has increased by \$5,800 for the proposed Budget. Major expenditures planned for the fiscal year in this Department are:

- Contingency funds to replace a computer should one fail during the year
- Upgrade Springbrook – RUSA's financial program



## **Other Funds**

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

The purpose of this fund was to account for the construction cost and collection of the assessments for repayment of the new sewer collection system on East Diamond Lake Blvd. The debt service related to this project was retired in the FY 2015 – 2016 Budget. The revenue from the repayment of assessments are still accounted for in this fund.

For the FY 2019 – 2020 Budget, we are proposing total resources of \$23,400.

### **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 \$1,498,300.

The total expenditure budget is proposed at \$1,382,300 to be spent only on a project or projects for expansion and specifically approved by the Board of Directors.

We budgeted for the Old Highway 99N Force Main Replacement Project. This is a joint project with Douglas County that will replace and up size the force main from the Winchester Pump Station to its discharge manhole approximately 9000 feet to the south. The design will increase the capacity of the force main by 55%. We are proposing to fund 55% of the project cost in the Collection System Expansion Fund.

### **Infrastructure Replacement Reserve Fund (04)**

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

All replacement projects are authorized and approved by the Board of Directors. This year we will be replacing the Winchester Pump Station force main as part of the Old Highway 99N Force Main Replacement Project. The design of the improvement will replace the existing capacity and provide for increased capacity for growth. The replacement cost of the existing capacity accounts for approximately 45% of the project cost.

We are proposing a transfer from the General Fund (01) of \$400,000, a transfer and a transfer from the Asset Acquisition and Replacement (07) of \$610,000.

The total resources for this Fund for the proposed Budget are proposed to be \$2,235,000. Total expenditures budget is proposed at \$2,235,000.

## **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. Past projects that have been funded with these reserves include:

- The Natural Treatment System (NTS)
- Bio-Solids Dewatering and Storage Facility

The total resources for this fund in the FY 2019 - 2020 Budget are proposed to be \$1,022,100 and the total expenditures budget is proposed at \$1,022,100. This is allocated to pay for the repayment of debt service, expansion of the biosolids dewatering facility, and miscellaneous plant expansion projects.

## **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, in the future, 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 2019 - 2020 Budget are proposed to be \$2,275,100. The total expenditures are proposed to be a \$610,000 transfer to Fund 04. The unappropriated ending fund balance is proposed to be \$1,665,100.

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

We are proposing budgeting \$993,000 in the FY 2019 - 2020 Budget for the replacement of plant equipment. The total resources for this fund are proposed to be \$993,000. The total expenditures budget proposed is \$993,000.

Items in the recommended Capital Improvement Plan for the WWTP are:

- Number 2 Biofilter pump and motor replacement
- Number 3 Biofilter pump and motor replacement
- Generators for the Pump stations
- Odor Control Unit for the Bio-Tower
- Relocate bisulfite chemical storage and feed pumps and construct new building
- Replace tractor used at the plant and NTS
- Repair and seal asphalt areas at the plant.

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

This Fund is a holdover from the development and construction of the existing Administration, Engineering and Collection facility. RUSA consented to be included in a Local Improvement District to improve Grandview Drive in the future as a condition of development. The City has not developed a project to improve the street to City Standards and we do not anticipate the City moving forward on a project in the near future.

We have been using this fund to allocate money to be used on building improvements. This year we have proposed budgeting \$20,000 for improvements and repairs.

### **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)

<b>HISTORICAL DATA</b>		<b>ADOPTED</b>				<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
<b>AUDITED</b>	<b>AUDITED</b>	<b>BUDGET</b>				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>				<b>2019-2020</b>	<b>2019-2020</b>	<b>2019-2020</b>
			<b><u>RESOURCES</u></b>					
3,047,759	3,663,207	4,717,000	<b>4890</b>	<b>BEGINNING FUNDS</b>	5,127,000	5,127,000	5,127,000	
			<b><u>REVENUES</u></b>					
21,360	44,046	30,000	4010	Interest Income	41,000	41,000	41,000	
4,791,819	5,291,997	5,290,000	4040	Sewer Service Fees (Net)	5,345,000	5,345,000	5,345,000	
50,354	81,671	50,000	4050	Miscellaneous Income	64,500	64,500	64,500	
2,220	1,475	1,900	4060	Permits	2,200	2,200	2,200	
5,006	8,848	5,000	4070	Miscellaneous Collection Services	5,000	5,000	5,000	
10,040	9,470	9,000	4080	Title Clearances	9,000	9,000	9,000	
15,120	14,700	15,700	4100	UB Renter Fees	14,500	14,500	14,500	
124,600	121,512	123,000	4110	Penalties	120,000	120,000	120,000	
1,150	950	900	4120	New Account Fees	1,150	1,150	1,150	
10,552	0	3,000	4300	Grants	3,000	3,000	3,000	
1,093	15,461	40,000	4880	Proceeds from Sale of Assets	70,000	70,000	70,000	
<u>5,033,314</u>	<u>5,590,130</u>	<u>5,568,500</u>	<b>TOTAL REVENUES</b>			<u>5,675,350</u>	<u>5,675,350</u>	<u>5,675,350</u>
<u>8,081,073</u>	<u>9,253,337</u>	<u>10,285,500</u>	<b>TOTAL RESOURCES</b>			<u>10,802,350</u>	<u>10,802,350</u>	<u>10,802,350</u>
			<b><u>REQUIREMENTS</u></b>					
			<b><u>ADMINISTRATION &amp; ENGINEERING</u></b>					
672,503	567,910	696,300	Personnel Services			737,000	737,000	737,000
249,389	232,598	297,300	Materials & Services			319,600	319,600	319,600
88,768	110,250	114,000	Capital Outlay			119,000	119,000	119,000
<u>1,010,660</u>	<u>910,758</u>	<u>1,107,600</u>	<b>TOTAL ADMINISTRATION &amp; ENGINEERING</b>			<u>1,175,600</u>	<u>1,175,600</u>	<u>1,175,600</u>
			<b><u>TREATMENT</u></b>					
1,937,419	1,823,825	2,175,500	Materials & Services			2,311,408	2,311,408	2,311,408
6,178	21,423	25,000	Capital Outlay			55,000	55,000	55,000
<u>1,943,597</u>	<u>1,845,248</u>	<u>2,200,500</u>	<b>TOTAL TREATMENT</b>			<u>2,366,408</u>	<u>2,366,408</u>	<u>2,366,408</u>
			<b><u>COLLECTION</u></b>					
676,130	668,915	748,100	Personnel Services			768,800	768,800	768,800
98,853	106,180	160,000	Materials & Services			167,500	167,500	167,500
71,740	99,822	725,000	Capital Outlay			832,500	832,500	832,500
<u>846,723</u>	<u>874,917</u>	<u>1,633,100</u>	<b>TOTAL COLLECTION</b>			<u>1,768,800</u>	<u>1,768,800</u>	<u>1,768,800</u>
			<b><u>FINANCE</u></b>					
239,397	298,525	347,350	Personnel Services			368,600	368,600	368,600
64,206	65,788	82,000	Materials & Services			83,700	83,700	83,700
13,283	6,716	15,000	Capital Outlay			20,800	20,800	20,800
<u>316,886</u>	<u>371,029</u>	<u>444,350</u>	<b>TOTAL FINANCE</b>			<u>473,100</u>	<u>473,100</u>	<u>473,100</u>
<u>4,117,866</u>	<u>4,001,952</u>	<u>5,385,550</u>	<b>TOTAL EXPENDITURES</b>			<u>5,783,908</u>	<u>5,783,908</u>	<u>5,783,908</u>
			<b><u>TRANSFERS TO OTHER FUNDS &amp; CONTINGENCY</u></b>					
300,000	300,000	400,000	8010	Transfer to Fund 04	400,000	400,000	400,000	
0	0	500,000	8010	Transfer to Fund 07	0	0	0	
0	0	550,000	7890	General Operating Contingency	550,000	550,000	550,000	
<u>300,000</u>	<u>300,000</u>	<u>1,450,000</u>	<b>TOTAL TRANSFERS &amp; CONTINENCY</b>			<u>950,000</u>	<u>950,000</u>	<u>950,000</u>
<u>3,663,207</u>	<u>4,951,385</u>	<u>3,449,950</u>	<b>8920</b>	<b>UNAPPROPRIATED ENDING FUNDS</b>	<u>4,068,442</u>	<u>4,068,442</u>	<u>4,068,442</u>	
<u>8,081,073</u>	<u>9,253,337</u>	<u>10,285,500</u>	<b>TOTAL REQUIREMENTS</b>			<u>10,802,350</u>	<u>10,802,350</u>	<u>10,802,350</u>

## GENERAL FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs, including administration and engineering, treatment, collection and finance. This amount is reported net of the vacancy credit granted to customers.
4050	Miscellaneous Income	Consists of fees from rebates, gray water disposal, 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.
4300	Grants	Includes both safety and internship grants from Special Districts Association of Oregon (SDAO).
4880	Proceeds From Sale of Assets	Income from disposal of surplus property.
<b>Requirements</b>		
<i>Expenditures in the General Fund are budgeted by the various departments. Expenditure details may be found under the specific department budget.</i>		
7890	General Operating Contingency	Money budgeted to be available to use for unforeseen expenses and emergencies. Appropriation of this money requires a Resolution passed by the Board of Directors.
8920	Unappropriated Ending Funds	A conservative estimate of the amount of working capital to be carried over to the next fiscal year. Absolutely no expenditures may be made from this line item except in an emergency situation created by civil disturbance or natural disaster.

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

<b>HISTORICAL DATA</b>		<b>ADOPTED</b>				<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
<b>AUDITED</b>	<b>AUDITED</b>	<b>BUDGET</b>				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>				<b>2019-2020</b>	<b>2019-2020</b>	<b>2019-2020</b>
<b>PERSONNEL SERVICES</b>								
434,348	351,558	430,000	6110	Salaries	445,000	445,000	445,000	
1,182	1,420	5,000	6120	Overtime	5,000	5,000	5,000	
5,749	8,436	8,000	6140	Part Time	8,000	8,000	8,000	
126,633	106,268	135,900	6210	Benefits	144,000	144,000	144,000	
1,042	3,797	1,400	6230	Workers' Compensation	4,000	4,000	4,000	
33,051	27,483	33,000	6240	Social Security	34,500	34,500	34,500	
2,341	1,577	2,000	6250	Unemployment Insurance	2,000	2,000	2,000	
68,157	67,371	81,000	6260	Retirement (PERS)	94,500	94,500	94,500	
672,503	567,910	696,300	<b>TOTAL PERSONNEL SERVICES</b>			737,000	737,000	737,000
6.25	6.25	5.25	Total Full-Time Equivalent (FTE)			5.25	5.25	5.25
<b>MATERIALS &amp; SERVICES</b>								
20	50	500	6280	Sewer Bill Refunds	500	500	500	
14,716	16,170	15,000	6310	Office Supplies	17,000	17,000	17,000	
3,357	0	3,000	6330	Printing & Binding	4,000	4,000	4,000	
27,148	31,464	38,500	6350	Equipment/Software Agreements	39,000	39,000	39,000	
152	0	800	6380	Personal Equipment	800	800	800	
8,949	9,682	11,000	6410	Dues & Memberships	11,000	11,000	11,000	
17,800	18,400	20,000	6420	Audit	20,000	20,000	20,000	
19,739	9,513	20,000	6430	Travel & Training	23,700	23,700	23,700	
87,892	91,971	97,000	6460	Insurance - Property & Liability	99,000	99,000	99,000	
11,276	9,591	13,500	6470	Utilities - Power	14,600	14,600	14,600	
17,939	19,079	20,000	6480	Utilities - Other	22,000	22,000	22,000	
9,221	1,937	10,000	6490	Legal	10,000	10,000	10,000	
11,243	2,246	16,000	6500	Professional Services/Consulting	26,000	26,000	26,000	
12,184	14,248	16,000	6570	Building & Grounds Maintenance	16,000	16,000	16,000	
3,341	1,739	6,000	6790	Field Tech Materials & Supplies	6,000	6,000	6,000	
4,412	6,508	10,000	6800	Customer/Public Education	10,000	10,000	10,000	
249,389	232,598	297,300	<b>TOTAL MATERIALS &amp; SERVICES</b>			319,600	319,600	319,600
<b>CAPITAL OUTLAY</b>								
22,585	58,632	28,000	7080	Miscellaneous Office Equipment	33,000	33,000	33,000	
2,597	12,112	8,000	7280	Field Tech Equipment	8,000	8,000	8,000	
33,288	30,000	48,000	7360	Pick-up Truck/Vehicle	48,000	48,000	48,000	
30,298	9,506	30,000	7570	Buildings & Grounds Improvements	30,000	30,000	30,000	
88,768	110,250	114,000	<b>TOTAL CAPITAL OUTLAY</b>			119,000	119,000	119,000
1,010,660	910,758	1,107,600	<b>TOTAL ADMIN &amp; ENG REQUIREMENTS</b>			1,175,600	1,175,600	1,175,600

**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 and Engineering Technician I.
6140	Part-Time Wages	Wages for a student intern to assist the Engineering Department.
6280	Sewer Bill Refunds	Refund of customer over payments.
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	Equipment maintenance and software agreements for the office, including the Engineering Department. It includes agreements for Lucity, GPS, Autocad, Samsung copy machine, wide format printer, Wincan (TV), ESRI, antivirus and MS Office 365.
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. Includes Pacific Northwest Clean Water Association (PNCWA), Water Environment Federation (WEF), Oregon Association of Clean Water Agencies (ACWA), Special Districts Association of Oregon (SDAO) and other organizations.
6420	Audit	Estimated cost of the Sanitary Authority's annual audit.
6430	Travel & Training	Expenses for professional conferences and seminars, training, meetings and education materials for the General Manager and Engineering personnel. All costs associated with Board training including the SDAO conference.
6460	Insurance	Liability and property insurance costs and associated broker fees.
6470	Utilities-Power	Electricity and natural gas for heating and air conditioning at 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 new rate structure, new job descriptions, new performance evaluation process, rewriting our contract review policies and procedures, and facilitating employee training for the Quality Team, Safety and Health Achievement Recognition Program (SHARP), OSHA Voluntary Protection Programs (VPP), in-house training needs 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 and pest control.
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 programs for informing our customers concerning issues such as fats, oils and greases (FOG) reduction, non-used drug disposal, and function and operation of our Natural Treatment System (NTS). Website costs are also included.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager and the Engineering Department. Specific requests for the upcoming fiscal year include one replacement workstation, replacement laptop, network switches and additional server storage.
7280	Field Tech Equipment	Miscellaneous testing equipment for sewer lines, drafting tools, and equipment used in the field.
7360	Pick-Up Truck	Replace Inspector pick-up truck
7570	Improvements to Building & Grounds	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include bark mulch, siding and window repairs and painting at the administrative office building.



**GENERAL FUND**  
**FUND #1**  
**TREATMENT - (DEPT 06)**

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>	
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>	
<b>MATERIALS &amp; SERVICES</b>							
24,225	26,453	60,000	6370	Permits	100,000	100,000	100,000
311,673	271,485	300,000	6470	Utilities - Power (Plant/Lift Stations)	305,000	305,000	305,000
74,719	83,213	100,000	6475	Utilities - Power (NTS)	105,000	105,000	105,000
10,107	10,581	11,000	6480	Utilities - Other (Telemetry & Cameras)	13,200	13,200	13,200
18,253	0	13,500	6540	Engineering Services	73,000	73,000	73,000
0	0	10,000	6550	Rental Houses Expense	10,000	10,000	10,000
51,243	32,128	165,000	6560	Monitoring & Testing - NTS	155,000	155,000	155,000
8,011	21,827	63,000	6570	NTS Site Maintenance	64,000	64,000	64,000
1,439,188	1,378,138	1,453,000	6770	Contract Services - Jacobs(ch2m)	1,486,208	1,486,208	1,486,208
1,937,419	1,823,825	2,175,500	<b>TOTAL MATERIALS &amp; SERVICES</b>		2,311,408	2,311,408	2,311,408
<b>CAPITAL OUTLAY</b>							
6,113	19,605	20,000	7080	Miscellaneous Capital Equipment	50,000	50,000	50,000
65	1,818	5,000	7700	RUSA Improvements & Equipment	5,000	5,000	5,000
6,178	21,423	25,000	<b>TOTAL CAPITAL OUTLAY</b>		55,000	55,000	55,000
1,943,597	1,845,248	2,200,500	<b>TOTAL TREATMENT REQUIREMENTS</b>		2,366,408	2,366,408	2,366,408

**GENERAL FUND  
TREATMENT**

Account Number	Account Name	Description of Resource or Requirements
6370	Permits	This line item includes Oregon DEQ NPDES discharge permit, Oregon DEQ storm discharge permit and the boiler permit at the treatment plant. Money is also included to cover negotiations with DEQ to renew our NPDES permit.
6470	Utilities - Power (Plant/ Lift Stations)	Electricity for operating the plant and lift stations.
6475	Utilities - Power (NTS)	Electricity for operating the NTS.
6480	Utilities - Other (Telemetry & Cameras)	Includes remote telemetry unit annual service cost for our nine (9) lift stations.
6540	Engineering Services	Includes design costs associated with the wastewater treatment plant and lift stations.
6550	Rental House Expenses	Costs associated with the rental house on Long Meadows Lane.
6560	Monitoring and Testing - NTS	Cost to do monitoring, testing, evaluation, and reporting of the operation of the NTS.
6570	NTS Site Maintenance	Covers site maintenance at the NTS.
6770	Contract Services	Cost to have Jacobs/ch2m operate the wastewater treatment plant, Pretreatment program, NTS, and lift stations under contract with the Sanitary Authority.
7080	Miscellaneous Capital Equipment	Miscellaneous capital improvements to the plant and lift stations, and other improvements, as necessary. Each individual item will be personally approved by the General Manager before the expense is incurred.
7700	RUSA Improvements and Equipment	For minor improvements and equipment at the NTS and lift stations.

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

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED		
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET		
2016-2017	2017-2018	2018-2019		2019-2020	2019-2020	2019-2020		
<b>PERSONNEL SERVICES</b>								
402,313	390,409	420,000	6110	Salaries	420,000	420,000	420,000	
17,179	17,532	20,000	6120	Overtime	20,000	20,000	20,000	
540	3,798	7,000	6140	Part Time	7,000	7,000	7,000	
160,472	152,823	188,400	6210	Benefits	199,000	199,000	199,000	
8,159	8,830	10,000	6230	Workers' Compensation	9,600	9,600	9,600	
32,175	31,302	35,000	6240	Social Security	35,000	35,000	35,000	
3,185	2,554	2,700	6250	Unemployment Insurance	2,700	2,700	2,700	
52,107	61,667	65,000	6260	Retirement (PERS)	75,500	75,500	75,500	
676,130	668,915	748,100	<b>TOTAL PERSONNEL SERVICES</b>			768,800	768,800	768,800
7.25	7.00	7.25	Total Full-Time Equivalent (FTE)			7.25	7.25	7.25
<b>MATERIALS &amp; SERVICES</b>								
4,385	3,144	8,000	6340	Miscellaneous Equipment Rental	6,000	6,000	6,000	
19,734	19,711	23,000	6350	Equipment Maintenance	24,000	24,000	24,000	
25,220	33,172	45,000	6360	Vehicle Maintenance	45,000	45,000	45,000	
0	0	500	6370	Permits	0	0	0	
1,506	2,319	3,000	6380	Personal Equipment	5,000	5,000	5,000	
1,669	2,091	2,500	6410	Dues, Subscriptions, & Memberships	3,500	3,500	3,500	
9,500	9,870	10,500	6430	Travel & Training	14,000	14,000	14,000	
3,720	3,459	6,500	6480	Utilities - Other	6,000	6,000	6,000	
7,486	4,269	15,500	6540	Engineering Services/Administration	15,500	15,500	15,500	
4,698	5,967	5,500	6730	Safety Materials & Services	8,500	8,500	8,500	
20,935	22,178	40,000	6790	Materials & Supplies	40,000	40,000	40,000	
98,853	106,180	160,000	<b>TOTAL MATERIALS &amp; SERVICES</b>			167,500	167,500	167,500
<b>CAPITAL OUTLAY</b>								
6,602	4,731	17,500	7030	Safety Equipment	8,500	8,500	8,500	
8,628	14,545	29,000	7080	Miscellaneous Capital Equipment	22,000	22,000	22,000	
1,853	53,090	120,000	7140	I & I Sewer Separation	120,000	120,000	120,000	
37,584	25,076	100,000	7250	Capital Projects & Misc. Repairs	100,000	100,000	100,000	
0	0	0	7260	Combination Truck	472,000	472,000	472,000	
0	0	74,000	7270	Service Truck	100,000	100,000	100,000	
0	0	375,000	7290	CCTV Van	0	0	0	
17,073	2,380	9,500	7530	Asset Management Software Upgrade	10,000	10,000	10,000	
71,740	99,822	725,000	<b>TOTAL CAPITAL OUTLAY</b>			832,500	832,500	832,500
846,723	874,917	1,633,100	<b>TOTAL COLLECTION REQUIREMENTS</b>			1,768,800	1,768,800	1,768,800

**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 and the Collection crew.
6140	Part-Time Wages	Wages for a seasonal employee to work with the Collection Crew during the summer.
6340	Equipment Rental	Cost of miscellaneous rental equipment for sewer line repairs and maintenance.
6350	Equipment Maintenance	Maintenance and repair of collection equipment.
6360	Vehicle Maintenance	Operation and maintenance costs of all vehicles owned by the Sanitary Authority. It includes tires, fuel, oil, parts and repairs, etc.
6370	Permits	This line item will go away in FYE 2021. The permits are now included in the project under the appropriate capital outlay line item.
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 costs for the RUSA cell phones, bulk water, and Douglas County landfill disposal fees for the Collection Department. Also included is the cost of locate notices to the Sanitary Authority from the Oregon Utilities Coordinating Council.
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, hepatitis 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 include nozzles for flusher, small equipment trailer, heavy duty washer and dryer and replacement of a work station (computer).
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
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.
7290	CCTV Van	Replacement CCTV Van (Purchased in 2018-2019 fiscal year, this line item will drop off in three years).
7530	Asset Management Software	Proposed 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	
2016-2017	2017-2018	2018-2019		2019-2020	2019-2020	2019-2020	
<b>PERSONNEL SERVICES</b>							
153,742	207,931	210,000	6110	Salaries	220,000	220,000	220,000
0	197	1,000	6120	Overtime	1,000	1,000	1,000
5,645	4,926	9,000	6140	Part-Time	9,000	9,000	9,000
54,134	53,080	81,550	6210	Benefits	86,000	86,000	86,000
223	237	500	6230	Workers' Compensation	400	400	400
12,199	13,004	17,500	6240	Social Security	18,000	18,000	18,000
991	958	1,300	6250	State Unemployment	1,200	1,200	1,200
12,463	18,192	26,500	6260	Retirement (PERS)	33,000	33,000	33,000
239,397	298,525	347,350	<b>TOTAL PERSONNEL SERVICES</b>		368,600	368,600	368,600
2.25	2.25	3.25	Total Full-Time Equivalent (FTE)		3.36	3.36	3.36
<b>MATERIALS &amp; SERVICES</b>							
4,383	8,847	8,000	6310	Office Supplies	9,000	9,000	9,000
32,302	31,567	35,000	6320	Postage	35,000	35,000	35,000
481	724	1,000	6350	Equipment Maintenance	1,000	1,000	1,000
4,943	5,081	8,000	6400	Bank Fees	8,600	8,600	8,600
655	415	1,000	6410	Dues, Subscriptions, & Memberships	1,100	1,100	1,100
4,372	1,259	5,000	6430	Travel & Training	5,000	5,000	5,000
17,070	17,895	24,000	6530	Computer Maintenance	24,000	24,000	24,000
64,206	65,788	82,000	<b>TOTAL MATERIALS &amp; SERVICES</b>		83,700	83,700	83,700
<b>CAPITAL OUTLAY</b>							
0	0	1,500	7070	Computer Programs	1,800	1,800	1,800
13,283	6,716	6,000	7080	Office Equipment	6,000	6,000	6,000
0	0	7,500	7390	Finance Software Upgrade	13,000	13,000	13,000
13,283	6,716	15,000	<b>TOTAL CAPITAL OUTLAY</b>		20,800	20,800	20,800
316,886	371,029	444,350	<b>TOTAL FINANCE REQUIREMENTS</b>		473,100	473,100	473,100

**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 and Office Assistant.
6140	Part-Time Wages	Wages for two student interns to assist the Finance Department. Interns are being utilized on a long term project to convert our files to an electronic format.
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 of the Sanitary Authority.
6350	Equipment Maintenance	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 fees for professional organizations for the Finance Department, Oregon Government Finance Officers Assocation (OGFOA) and other accounting organizations as appropriate.
6430	Travel & Training	Expenses for professional seminars, conferences, training and related travel for the Finance Director, Accounting Specialist and Office Assistant.
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	Items include office equipment upgrades and replacements. Included this year is a cash receipts printer, contingency computer & miscellaneous equipment.
7390	Finance Software Upgrade	Upgrade of the Springbrook software.

**DIAMOND LAKE LID FUND (02)  
SPECIAL FUND**

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
80,502	59,369	31,000	<b>4890 BEGINNING FUNDS</b>	20,600	20,600	20,600
<b>REVENUES</b>						
4,287	3,030	3,780	4010 Interest Income	800	800	800
24,580	19,406	17,000	4520 LID Assessments	2,000	2,000	2,000
28,867	22,436	20,780	TOTAL REVENUES	2,800	2,800	2,800
<u>109,369</u>	<u>81,805</u>	<u>51,780</u>	<b>TOTAL RESOURCES</b>	<u>23,400</u>	<u>23,400</u>	<u>23,400</u>
<b><u>REQUIREMENTS</u></b>						
<b>TRANSFERS TO OTHER FUNDS</b>						
50,000	50,000	50,000	8010 Transfer to Fund 04	0	0	0
50,000	50,000	50,000	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
<u>59,369</u>	<u>31,805</u>	<u>1,780</u>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<u>23,400</u>	<u>23,400</u>	<u>23,400</u>
<u>109,369</u>	<u>81,805</u>	<u>51,780</u>	<b>TOTAL REQUIREMENTS</b>	<u>23,400</u>	<u>23,400</u>	<u>23,400</u>



## DIAMOND LAKE LID

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks and the interest portion of the quarterly assessment billings.
4520	LID Assessments	Estimates of Local Improvement District (LID) assessment principal payments due from property owners to be received during the fiscal year.  Total LID assessment balances due from property owners at the beginning of the 2019-2020 budget year is expected to be approximately \$29,100.
<b>Requirements</b>		
8100	Transfer to Fund 04	As funds accumulate in this fund, they are being transferred to the Infrastructure Replacement Reserve fund to be used for projects.

## COLLECTION SYSTEM EXPANSION FUND (03)

### RESERVE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>				<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>				<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>				<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>								
1,098,151	1,168,051	1,169,200	<b>4890 BEGINNING FUNDS</b>			1,402,000	1,402,000	1,402,000
<b>REVENUES</b>								
12,305	20,316	1,000	4010	Interest Income		4,000	4,000	4,000
86,382	60,332	83,850	4030	System Development Charge		92,300	92,300	92,300
0	28,902	0	4050	Miscellaneous Income		0	0	0
70,588	0	0	4300	Grants		0	0	0
169,275	109,550	84,850	TOTAL REVENUES			96,300	96,300	96,300
<u>1,267,426</u>	<u>1,277,601</u>	<u>1,254,050</u>	<b>TOTAL RESOURCES</b>			<u>1,498,300</u>	<u>1,498,300</u>	<u>1,498,300</u>
<b><u>REQUIREMENTS</u></b>								
<b>CAPITAL OUTLAY</b>								
99,375	13,146	1,254,050	7250	Construction Projects		1,382,300	1,382,300	1,382,300
99,375	13,146	1,254,050	TOTAL CAPITAL OUTLAY			1,382,300	1,382,300	1,382,300
1,168,051	1,264,455	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>			116,000	116,000	116,000
<u>1,267,426</u>	<u>1,277,601</u>	<u>1,254,050</u>	<b>TOTAL REQUIREMENTS</b>			<u>1,498,300</u>	<u>1,498,300</u>	<u>1,498,300</u>

## COLLECTION SYSTEM EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks.
4030	System Development Charges	The estimated system development charges levied on new construction for the expansion of the Sanitary Authority's Collection System.
4050	Miscellaneous Income	The Developers contribution for infrastructure projects.
4300	Grants	Grants infrastructure projects.
<b>Requirements</b>		
7250	Construction Projects	Project for 2019-2020 Budget will be the Winchester Force Main Replacement (Hwy 99 N Improvements) the increase capacity portion of the new system.

**INFRASTRUCTURE REPLACEMENT RESERVE FUND (04)**  
**SPECIAL FUND**

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
235,987	56,495	61,000	<b>4890 BEGINNING FUNDS</b>	960,000	960,000	960,000
<b><u>REVENUES</u></b>						
1,535	2,155	1,000	4010 Interest Income	8,000	8,000	8,000
254,497	255,936	255,600	4040 Sewer Service Fees	257,000	257,000	257,000
300,000	300,000	400,000	4210 Transfer from Fund 01	400,000	400,000	400,000
50,000	50,000	50,000	4220 Transfer from Fund 02	0	0	0
450,000	350,000	610,000	4280 Transfer from Fund 07	610,000	610,000	610,000
1,056,032	958,091	1,316,600	TOTAL REVENUES	1,275,000	1,275,000	1,275,000
1,292,019	1,014,586	1,377,600	<b>TOTAL RESOURCES</b>	2,235,000	2,235,000	2,235,000
<b><u>REQUIREMENTS</u></b>						
<b><u>CAPITAL OUTLAY</u></b>						
1,235,524	924,396	1,377,600	7250 Construction Projects	2,235,000	2,235,000	2,235,000
1,235,524	924,396	1,377,600	TOTAL CAPITAL OUTLAY	2,235,000	2,235,000	2,235,000
56,495	90,190	0	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	0	0	0
1,292,019	1,014,586	1,377,600	<b>TOTAL REQUIREMENTS</b>	2,235,000	2,235,000	2,235,000

## INFRASTRUCTURE REPLACEMENT RESERVE FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	\$1.25/EDU a month fee collected from users of the system for projects. This amount is reported net of vacancy credits.
4210	Transfer from General Fund	Transfer of \$400,000 from the General Fund for the 2019-2020 Budget.
4220	Transfer from Fund 02	Transfers from the Diamond Lake LID Fund to be used for projects.
4280	Transfer from Fund 07	Transfer of \$610,000 from the Asset Acquisition and Replacement Fund for the 2019-2020 Budget.
<b>Requirements</b>		
7250	Construction Projects	Major infrastructure replacement projects will be undertaken with these funds with the Board's approval. The project for 2019-2020 Budget include the Winchester Force Main Replacement project ( Hwy 99 N Improvements) the existing capacity portion of the project.

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
28,899	238,909	547,092	<b>4890 BEGINNING FUNDS</b>	968,000	968,000	968,000
<b>REVENUES</b>						
2,840	8,515	5,000	4010 Interest Income	5,500	5,500	5,500
45,457	31,749	44,100	4030 System Development Charge	48,600	48,600	48,600
600,000	700,000	500,000	4280 Transfer from Fund 07	0	0	0
648,297	740,264	549,100	TOTAL REVENUES	54,100	54,100	54,100
<b>677,196</b>	<b>979,173</b>	<b>1,096,192</b>	<b>TOTAL RESOURCES</b>	<b>1,022,100</b>	<b>1,022,100</b>	<b>1,022,100</b>
<b><u>REQUIREMENTS</u></b>						
<b>CAPITAL OUTLAY</b>						
10,582	7,501	53,292	7250 Construction Projects	167,800	167,800	167,800
123,304	0	750,000	7500 Biosolids Dewatering	750,000	750,000	750,000
11,662	0	0	7600 Natural Treatment System Project	0	0	0
145,548	7,501	803,292	TOTAL CAPITAL OUTLAY	917,800	917,800	917,800
<b>DEBT SERVICE</b>						
36,057	25,790	15,200	6580 Interest Expense	4,100	4,100	4,100
256,682	266,949	277,700	7980 Principle Payments on Loan(s)	100,200	100,200	100,200
292,739	292,739	292,900	TOTAL DEBT SERVICE	104,300	104,300	104,300
<b>238,909</b>	<b>678,933</b>	<b>0</b>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>677,196</b>	<b>979,173</b>	<b>1,096,192</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,022,100</b>	<b>1,022,100</b>	<b>1,022,100</b>

## TREATMENT PLANT EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
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).
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
<b>Requirements</b>		
7250	Miscellaneous Plant Expansion	Major plant expansion, land acquisition and development projects will be undertaken with use of these funds by the approval of the Board of Directors.
7500	Biosolids Dewatering	Expansion of the Biosolids dewatering structure and equipment (conveyors).
7600	Natural Treatment System (NTS) Project	Construction of the NTS Project. This line item will drop off next year unless additional projects are planned to increase capacity of the NTS.
6580 7980	Debt Service	Payment of principal and interest on the Natural Treatment System loan. The final payment for this loan will be made in December 2019.

**ASSET ACQUISITION AND REPLACEMENT FUND (07)  
SPECIAL FUND**

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
1,306,083	785,625	761,000	<b>4890 BEGINNING FUNDS</b>	1,217,300	1,217,300	1,217,300
11,568	10,971	7,600	4010 Interest Income	27,500	27,500	27,500
1,017,974	1,023,742	1,022,400	4040 Sewer Service Fees	1,030,300	1,030,300	1,030,300
0	0	500,000	4210 Transfer from General Fund	0	0	0
<u>2,335,625</u>	<u>1,820,338</u>	<u>2,291,000</u>	<b>TOTAL RESOURCES</b>	<u>2,275,100</u>	<u>2,275,100</u>	<u>2,275,100</u>
<b><u>REQUIREMENTS</u></b>						
<b>TRANSFERS TO OTHER FUNDS</b>						
450,000	350,000	610,000	8010 Transfer to Fund 04	610,000	610,000	610,000
600,000	700,000	500,000	8010 Transfer to Fund 06	0	0	0
500,000	0	0	8010 Transfer to Fund 10	0	0	0
1,550,000	1,050,000	1,110,000	TOTAL TRANSFERS TO OTHER FUNDS	610,000	610,000	610,000
<u>785,625</u>	<u>770,338</u>	<u>1,181,000</u>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<u>1,665,100</u>	<u>1,665,100</u>	<u>1,665,100</u>
<u>2,335,625</u>	<u>1,820,338</u>	<u>2,291,000</u>	<b>TOTAL REQUIREMENTS</b>	<u>2,275,100</u>	<u>2,275,100</u>	<u>2,275,100</u>



## ASSET ACQUISITION & REPLACEMENT FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs. This amount is reported net of vacancy credits granted to customers.
<b>Requirements</b>		
8010	Transfer to Fund 04	Transfers to the Infrastructure Replacement Reserve Fund for Board approved projects.
8010	Transfer to Fund 06	Transfers to the Treatment Plant Expansion Fund in order to fund the expansion of the biosolids dewatering facility and the Natural Treatment System debt service.
8010	Transfer to Fund 10	No transfers necessary for the current fiscal year to this fund.
8920	Unappropriated Ending Funds	The money is reserved for future expenditures. This money cannot be spent during the upcoming budget year unless a supplemental budget is adopted.

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
1,423,386	1,197,069	1,187,700	<b>4890 BEGINNING FUNDS</b>	978,000	978,000	978,000
9,755	19,929	12,000	4010 Interest Income	15,000	15,000	15,000
500,000	0	0	4280 Transfer from Fund 07	0	0	0
<u>1,933,141</u>	<u>1,216,998</u>	<u>1,199,700</u>	<b>TOTAL RESOURCES</b>	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>
<b><u>REQUIREMENTS</u></b>						
<b><u>CAPITAL OUTLAY</u></b>						
736,072	156,513	1,199,700	7080 Misc Plant Equipment Replacement	993,000	993,000	993,000
736,072	156,513	1,199,700	TOTAL CAPITAL OUTLAY	993,000	993,000	993,000
<u>1,197,069</u>	<u>1,060,485</u>	<u>0</u>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,933,141</u>	<u>1,216,998</u>	<u>1,199,700</u>	<b>TOTAL REQUIREMENTS</b>	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>

## PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4280	Transfer from Fund 07	No transfer was considered necessary for the current fiscal year.
<b>Requirements</b>		
7080	Miscellaneous Plant Equipment Replacement	Funds are budgeted here to pay for plant and lift station equipment replacement and for minor repairs to the treatment plant buildings, as needed. Major items included in the budget for the upcoming year are: Number 2 Biofilter pump and motor replacement Number 3 Biofilter pump and motor replacement Generators for the Pump stations Odor Control Unit for the Bio-Tower Relocate bisulfite chemical storage and feed pumps and construct new building Replace tractor used at the plant and NTS Repair and seal asphalt areas at the plant

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>		<u>2019-2020</u>	<u>2019-2020</u>	<u>2019-2020</u>
<b><u>RESOURCES</u></b>						
64,147	64,809	65,650	<b>4890 BEGINNING FUNDS</b>	66,500	66,500	66,500
662	850	850	4010 Interest Income	860	860	860
<u>64,809</u>	<u>65,659</u>	<u>66,500</u>	<b>TOTAL RESOURCES</b>	<u>67,360</u>	<u>67,360</u>	<u>67,360</u>
<b><u>REQUIREMENTS</u></b>						
<b>CAPITAL OUTLAY</b>						
0	0	20,000	7770 Administration Building Improvements	20,000	20,000	20,000
0	0	20,000	TOTAL CAPITAL OUTLAY	20,000	20,000	20,000
<u>64,809</u>	<u>65,659</u>	<u>46,500</u>	<b>8920 UNAPPROPRIATED ENDING FUNDS</b>	<u>47,360</u>	<u>47,360</u>	<u>47,360</u>
<u>64,809</u>	<u>65,659</u>	<u>66,500</u>	<b>TOTAL REQUIREMENTS</b>	<u>67,360</u>	<u>67,360</u>	<u>67,360</u>

## ADMINISTRATION BUILDING FUND

Account Number	Account Name	Description of Resource or Requirements
<b>Resources</b>		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
<b>Requirements</b>		
7770	Administration Building Improvements	This money is budgeted for street improvements and other necessary improvements/replacements at the Administration Building.
8920	Unappropriated Ending Funds	The money is reserved for future improvements to the Administration Building and surrounding grounds. This money cannot be spent during the upcoming budget year unless a supplemental budget is adopted.