

A photograph of a young buck with small, light brown antlers standing in a field of tall green grass. The buck is facing the camera, and its shadow is cast on the grass to its right. The background is filled with dense green foliage.

**Roseburg Urban
Sanitary Authority
Budget 2025 - 2026**

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2025-2026

BUDGET COMMITTEE

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

STAFF

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

PROPOSED 2025-2026 BUDGET

Resources by Fund

<u>Funds:</u>		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	8,165,000	13,086,050		21,251,050
Collection System Expansion	03	1,575,200	222,800		1,798,000
Infrastructure Replacement	04	655,000	30,000	2,315,000	3,000,000
Treatment Plant Expansion	06	956,000	151,000		1,107,000
Asset Acquisition & Replacement	07	105,100	210,000	600,000	915,100
Capital Projects	08	6,952,000	8,738,000	0	15,690,000
Plant Equipment Replacement	10	1,262,000	46,000	692,000	2,000,000
Total all Funds		19,670,300	22,483,850	3,607,000	45,761,150

Requirements by Fund

<u>Funds:</u>		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	9,096,770	3,607,000	550,000	13,253,770	7,997,280	21,251,050
Collection System Expansion	03	1,798,000			1,798,000	0	1,798,000
Infrastructure Replacement	04	3,000,000			3,000,000	0	3,000,000
Treatment Plant Expansion	06	1,107,000			1,107,000	0	1,107,000
Asset Acquisition & Replacement	07	0	0		0	915,100	915,100
Capital Projects	08	14,444,130			14,444,130	1,245,870	15,690,000
Plant Equipment Replacement	10	2,000,000			2,000,000	0	2,000,000
Total all Funds		31,445,900	3,607,000	550,000	35,602,900	10,158,250	45,761,150

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2025 - 2026 Budget Memorandum

Date: May 5, 2025

I am pleased to present the proposed FY 2025 – 2026 Roseburg Urban Sanitary Authority (RUSA) budget for your consideration. This budget is presented in accordance with the Oregon Revised Statutes (ORS), Chapter 294, and is designed to present an overview and roadmap for future operations and capital investments. The budget is a tool the Staff and Board use to provide adequate funding to meet the sanitary sewer system's operation, maintenance, and improvements. The continuing challenges of an aging system, along with increasing regulatory requirements, drive the funding levels needed to provide services to our customers while being an environmental steward. The budget has been prepared on a modified accrual basis and submitted in a balanced form.

Budget Format Improvements and Changes

We continue to adjust the Treatment Department (06) to reflect the cost of operation. Staff has reviewed the services that are included in the contract with Jacobs to evaluate the “value add” of their services. Utility bills and recurring monthly fees for services (that Jacobs does not provide a substantial “value add”) have been moved to line items that are paid directly by RUSA. We have also added a line item in the Treatment Department – 6750 Emergency Equipment and Supplies. This line item will be used to provide rental generators and pumps for emergencies and supplies for maintenance and improvements to the Water Reclamation property.

Resources

Significant changes to the proposed budget resources are as follows:

The FY 2025 - 2026 budget includes a \$2.00 increase per EDU for service fees. This reflects a 4% user fee increase. Sewer Service Fees have increased by \$2,847,000 in the General Fund (01) budget to reflect the \$10.00 per EDU rate increase instigated July 2024 and the \$2.00 increase that is being proposed to be implemented by July 2025.

Grant revenue in the general fund has decreased by \$200,000 over the prior year's budget. The proposed budget includes \$2,870,870 in grant funds in the Capital Projects Fund (08) to construct three solar arrays. The Oregon Department of Energy has granted RUSA grant funds to assist in the construction of arrays at the Administrative Offices with battery storage, an array at the Water Reclamation Facility to offset 44% of the utility power and a floating solar array at the Natural Treatment Facility to offset 64% of the utility power.

Management will be presenting the Board with an adjustment for inflation to the System Development Charge (SDC) for the coming FY 2025 - 2026 Budget year. The Board approved an adjustment to the fee to \$3,661 (a 0.902% increase) per SDC that took effect on July 1, 2024. This proposed adjustment is not reflected in the FY 2024 - 2025 Proposed Budget. The System Development Charge (SDC) initially was authorized in 2005 and has been adjusted for inflation in subsequent years. Staff will be presenting the Board with the recommended adjustment in SDC fees to \$3,775.

Cost Controls

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

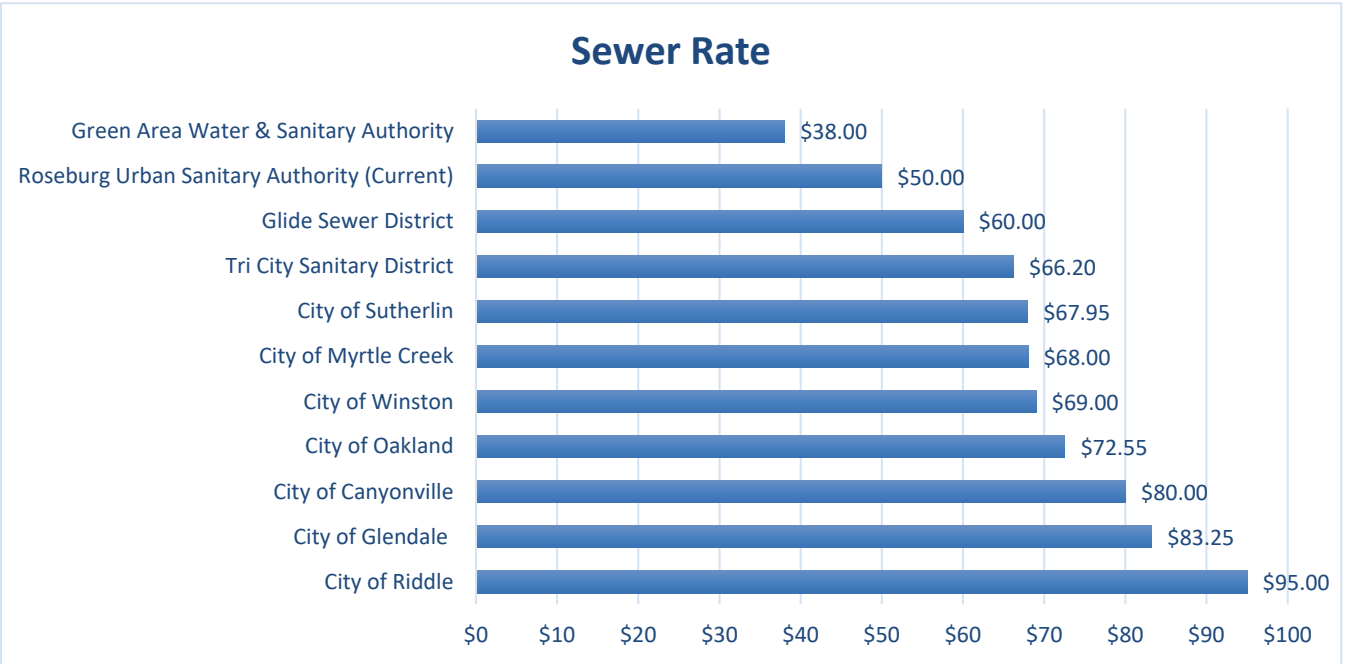
The contract with Jacobs includes a provision to enter into an Out-of-Scope Agreement for services provided by the Operations Division as well as any affiliate of Jacobs to perform work at a reduced markup for projects associated with the Water Reclamation Facility. We have included the following projects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

- Anammox System Monitoring
- Natural Treatment System Monitoring Report and Farm Operation Plan

Staff continues to analyze the cost included in the operations contract with Jacobs to operate the Water Reclamation Facility, Natural Treatment System and lift stations to move costs that Jacobs does not provide a substantial “value add” to line items included in the Treatment Department (06).

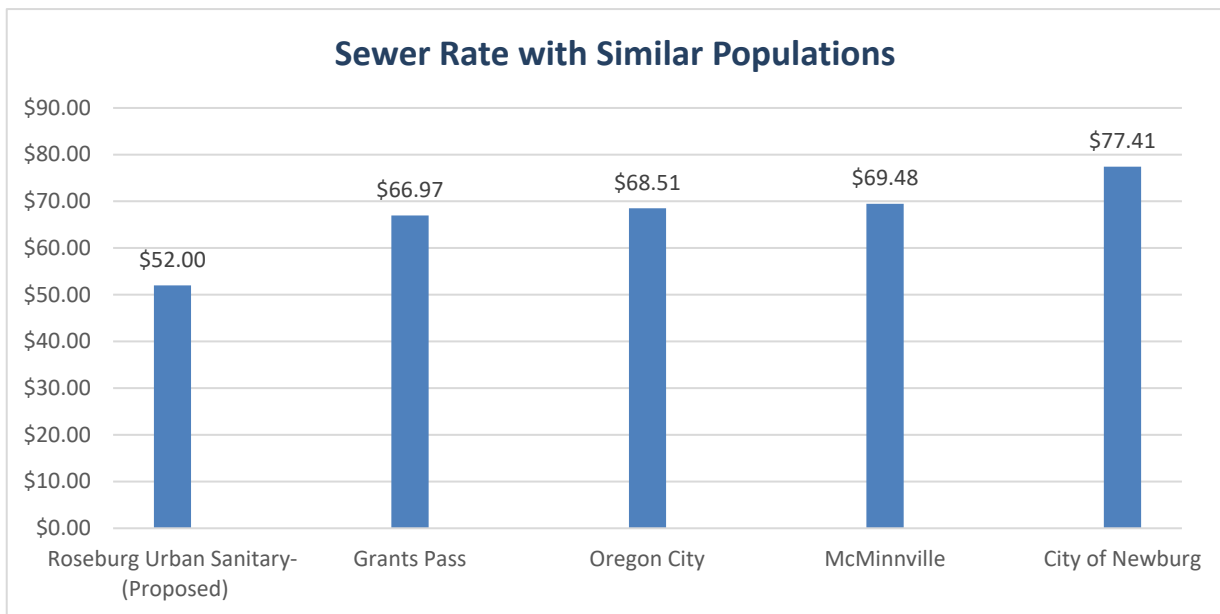
Roseburg Urban Sanitary Authority Sewer Use Rates

The current sewer service fee of \$50.00 per Equivalent Dwelling Unit (EDU) per month has been reviewed by the Board and a \$2.00 per EDU increase was proposed by the General Manager, a 4% rate increase. The FY 2025 – 2026 proposed budget includes a sewer service fee of \$52.00 per EDU.



The proposed rate would still be one of the lowest in Douglas County and the lowest in Oregon in cities similar in size to Roseburg.

The staff has completed a five-year Capital Improvement Plan (CIP). This plan recommends that RUSA increase the investment in the collection system and the Water Reclamation Facility. The



CIP for the collection system recommends an annual investment of approximately \$3,600,000. The CIP for the Water Reclamation Facility recommends an annual investment of approximately \$3,750,000.

Revenues are adequate to meet the necessary expenditures in the proposed FY 2025 - 2026 Budget.

Infrastructure Improvements

RUSA continues to invest in the 40-year-old Water Reclamation Facility (WRF) including some sections of the facility that are 66 years old. RUSA’s collection system consists of pipe segments ranging in age from new to 110 years; 61% of the system was installed prior to 1983 and 39% is new or rehabilitated. Due to RUSA’s aging infrastructure, RUSA has established an aggressive annual collection system rehabilitation program that is designed to address pipelines that could be prone to failure.

Water Reclamation Facility projects in planning:

- South Bank Control Panel Replacement
- Highland St. Lift Station Pump Replacement
- Highland Lift Station VFD replacement
- Additional 30 Hp Blower
- W-3 System Replacement
- Bio-Tower Distribution Arm Replacement

Collection System projects in planning:

- South Umpqua – South Bank Trunk Rehabilitation
- Stewart Park Siphon - Rehabilitation
- Harvard Ave / Maple St Improvement (joint RUSA/City project)

Personnel Services

The RUSA Board established employee retention and recruitment benefits. The Board established a longevity bonus to be granted to employees after five years of employment with RUSA. The Board also saw the need to retain long-term employees that had reached the top of their pay scale for their position. To address this, the Board established an extended merit bonus tied to the employee's positive annual job evaluation and their supervisor's recommendation.

With the increase in the level of effort required in the Engineering Department it has become clear we need to increase the staff in that Department. The proposed budget includes an additional Engineering Technician for the department.

General Fund (01)

The General Fund (01) is the operating fund of RUSA. The FY 2025 – 2026 General Fund Budget is proposed to be \$21,251,050 which is an increase of \$ 3,866,100 over the FY 2024 - 2025 Budget.

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

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

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

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

The proposed budget includes an Unappropriated Ending Fund Balance of \$7,997,280, an increase of \$1,389,535 over the prior year's budget.

The General Fund includes transfers to the Infrastructure Replacement Reserve Fund (04) in the amount of \$2,315,000. Transfers increased by \$2,662,200 over the prior year's budget.

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, the Engineering Department, and the Information Technology Systems Administrator. The Engineering Department includes the Engineering & Operations Manager, Engineering Technician II, Engineering Technician I, and a new proposed Engineering Technician. We have included an intern position for the Engineering Department to assist in the conversion of RUSA's files to an electronic format, as well as organize the existing data in our Graphic Information System (GIS). This department is staffed at 6.25 FTE.

Personnel Services

Personnel Services for the Administration and Engineering Department for the FY 2025 – 2026 Budget increased by \$205,771. The increases are reflected in salaries and fringe benefits. The PERS employer contribution is increasing to an average of 19.5%. 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 \$265,000. Most of the increase is due to enhanced cyber security to ensure the protection of RUSA's network, increases in our Property and Liability Insurance and an increase in Engineering services.

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 increased our presence on Facebook and Instagram as well as our website. The staff is working on measures to meet the website content accessibility guidelines (WCAG 2.1 AA) compliance by April 2027.

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

Capital Outlay

This category is proposed to decrease the proposed budget by \$142,000. Major expenditures include a new inspector pick-up and replacement of the Administration vehicle.

Treatment (Department 06)

This department budget includes only two object classifications: Materials and Services and Capital Outlay. Staff has added several line items within the Materials and Services to account for items RUSA has taken responsibility for where little or no "value add" was provided under the contract with Jacobs.

RUSA contracts with Jacobs to operate the Water Reclamation Facility, the NTS, and to maintain the nine (9) lift stations in addition to the Fairgrounds lift station owned by Douglas County.

Materials and Services

Materials and Services for the Proposed Budget increased by \$328,000 over the prior year's budget.

The permits line item has increased to fund work we are currently doing on a new Total Maximum Daily Load (TMDL) temperature allocation for the South Umpqua River. We are also working on enhanced sampling and monitoring in preparation of a new National Pollutant Discharge Elimination System (NPDES) permit in 2028.

We have forecasted a 15% increase in power costs in anticipation of Pacific Power's rate increases. The Engineering Services line item includes Analysis of a Pump Station to build in redundancy for the pumping system.

We have also included two new line items, Emergency Equipment & Supplies and Materials & Supplies, with a proposed budget of \$60,000 and \$55,000, respectively.

The Professional Services/Consulting line item is proposed to be \$50,000 to conduct a cyber threat assessment and to implement improvements to increase the cyber security at the WRF.

Within Contract Services - Jacobs line item reflects the estimated price to be negotiated in a contract extension with Jacobs, which will be submitted to the Board for their review and

approval. The total estimated cost under the contract for operations in the Proposed Budget is \$1,900,000, this is a rounded amount above the actual contract amount. The contract amount in the FY 24 – 25 Budget was \$1,772,196 and the FY 25 – 26 Budget proposed contract amount is \$1,860,468 for a 5% increase. Staffing challenges have driven the labor and employee training costs and are major drivers for the increase in cost as well as the 2.3% inflation rate for 2024.

Capital Outlay

Capital Outlay increased by \$10,000.

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, three (3) Collection Operator II and a Collection I - Operator in Training. We have included an intern position for the Collection Department to assist in seasonal tasks. This department is staffed at 7.25 FTE.

Personnel Services

Personnel Services for the Collection Department for the FY 2025 – 2026 Budget increased by \$79,865. The increases are reflected in salaries and fringe benefits. The PERS employer contribution is increasing to an average of 19.5%. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category has increased by \$205,600 for the proposed budget. The increase is mainly attributed to a new line item, Collection System Maintenance, with a balance of \$200,000. We are planning on conducting lift station force main, and siphon cleaning and assessment.

Capital Outlay

The Capital Outlay for the Collection Department has decreased by \$1,125,500 for the FY 2025 – 2026 Budget. The decrease can be attributed to the completion of the Storage Building in FY 2024 – 2025, which had a budget of \$1,250,000.

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. This department is staffed at 4.0 FTE.

Personnel Services

Personnel Services for the Finance Department have increased by \$49,029. The increases are reflected in salaries and fringe benefits. The PERS employer contribution is increasing to an average of 19.5%. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has decreased by \$52,700. The majority of the decrease is attributed to a reduction in expected payment processing fees.

Capital Outlay

The Capital Outlay category for the Finance Department has decreased by \$8,500 for the proposed budget. The proposed decrease is due to less computer replacements proposed in comparison to prior year.

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 \$1,798,000, an increase of \$271,000.

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 RUSA to enter a ten-year SDC payback with the URA 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 \$292,142.

The total expenditure budget is proposed at \$1,798,000 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.

Total resources proposed are \$3,000,000 which includes transfers from the General Fund (01) of \$2,315,000.

The total expenditures budget is proposed at \$3,000,000, an increase of \$1,000,000 over the previous year. The upcoming major projects for the proposed budget year are:

- South Umpqua – South Bank Trunk Rehabilitation
- Stewart Park Siphon - Rehabilitation
- Harvard Ave / Maple St Improvement (joint RUSA/City project)

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 2025 - 2026 Budget are proposed to be \$1,107,000, an increase of \$178,600. 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 \$153,730.

The total expenditures budget is proposed at \$1,107,000.

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. 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 2025 - 2026 Budget are proposed to be \$915,100. We are proposing to transfer in \$600,000 from the General Fund for future expenditures.

Capital Projects Fund (08)

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

The total resources for this fund are proposed to be \$15,690,000. We are proposing to budget all of the resources, except for \$1,245,870. We are budgeting for capital outlay of 8,600,000 as well as debt service of \$5,844,130. Realistically, we plan on not incurring long term debt of \$5,729,130, we are simply budgeting to provide interim financing to bridge the gap between expending the funds for constructing the projects and receiving the grant funds.

The projects anticipated for the proposed budget year are:

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

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

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$2,000,000. We are proposing to budget \$2,000,000 in the FY 2025 - 2026 Budget for the replacement of plant equipment. Items in the recommended Capital Improvement Plan for the Water Reclamation Facility are:

- South Bank Control Panel Replacement
- Highland St. Lift Station Pump Replacement
- Highland Pump Station VFD replacement
- Additional 30 Hp Blower
- W-3 System Replacement
- Bio-Tower Distribution Arm Replacement

Conclusion:

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

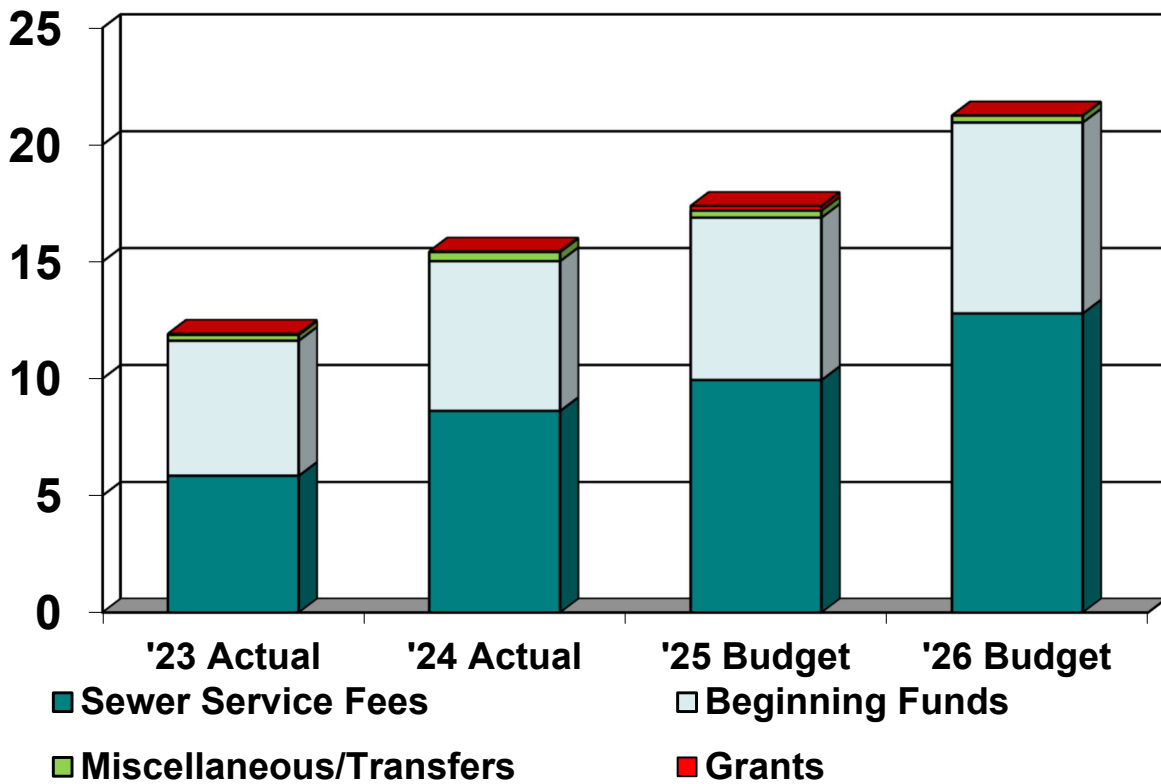
Respectfully Submitted,

James V. Baird

James V. Baird, General Manager

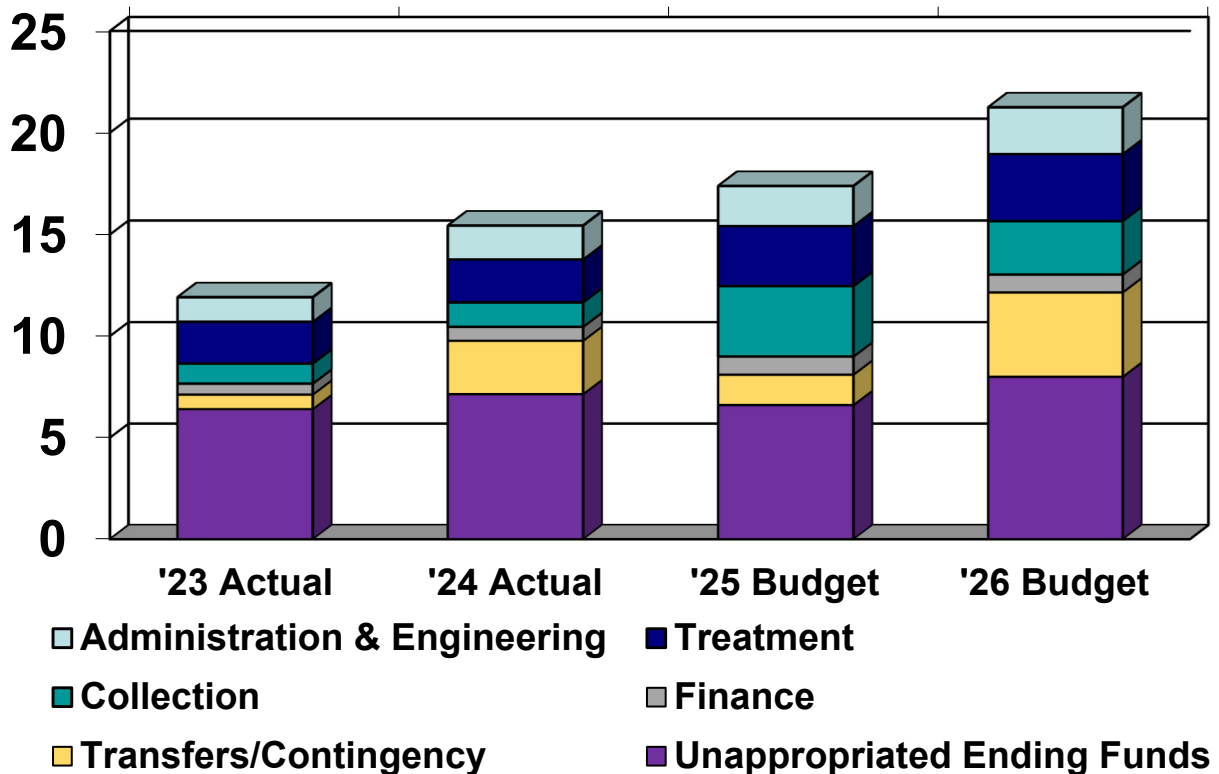
General Fund - Resources

(In Millions \$)



General Fund - Requirements

(In Millions \$)



GENERAL FUND (01)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
			<u>RESOURCES</u>			
5,772,996	6,406,065	6,946,000	4890 BEGINNING FUNDS	8,165,000	8,165,000	8,165,000
			REVENUES			
160,049	306,917	225,000	4010 Interest Income	240,000	240,000	240,000
5,694,580	8,454,194	9,795,000	4040 Sewer Service Fees	12,642,000	12,642,000	12,642,000
62,021	42,696	48,000	4050 Miscellaneous Income	38,000	38,000	38,000
3,790	3,725	3,800	4060 Permits	3,500	3,500	3,500
8,309	13,025	12,300	4070 Miscellaneous Collection Services	7,700	7,700	7,700
8,370	8,190	8,850	4080 Title Clearances	9,100	9,100	9,100
13,250	8,640	0	4100 UB Renter Fees	0	0	0
140,112	156,147	145,000	4110 Penalties	145,000	145,000	145,000
900	775	1,000	4120 New Account Fees	750	750	750
45,732	20,887	200,000	4300 Grants	0	0	0
5,658	16,819	0	4880 Proceeds from Sale of Assets	0	0	0
<u>6,142,772</u>	<u>9,032,015</u>	<u>10,438,950</u>	TOTAL REVENUES	<u>13,086,050</u>	<u>13,086,050</u>	<u>13,086,050</u>
<u>11,915,768</u>	<u>15,438,080</u>	<u>17,384,950</u>	TOTAL RESOURCES	<u>21,251,050</u>	<u>21,251,050</u>	<u>21,251,050</u>
			<u>REQUIREMENTS</u>			
			ADMINISTRATION & ENGINEERING			
776,055	889,633	987,320	Personnel Services	1,193,091	1,193,091	1,193,091
346,432	411,676	583,500	Materials & Services	848,500	848,500	848,500
84,644	359,576	398,500	Capital Outlay	256,500	256,500	256,500
<u>1,207,131</u>	<u>1,660,885</u>	<u>1,969,320</u>	TOTAL ADMINISTRATION & ENGINEERING	<u>2,298,091</u>	<u>2,298,091</u>	<u>2,298,091</u>
			TREATMENT			
2,046,840	2,090,575	2,911,000	Materials & Services	3,239,000	3,239,000	3,239,000
8,242	22,725	42,000	Capital Outlay	52,000	52,000	52,000
<u>2,055,082</u>	<u>2,113,300</u>	<u>2,953,000</u>	TOTAL TREATMENT	<u>3,291,000</u>	<u>3,291,000</u>	<u>3,291,000</u>
			COLLECTION			
749,334	776,095	998,370	Personnel Services	1,078,235	1,078,235	1,078,235
115,675	120,462	214,200	Materials & Services	419,800	419,800	419,800
126,150	308,692	2,255,000	Capital Outlay	1,129,500	1,129,500	1,129,500
<u>991,159</u>	<u>1,205,249</u>	<u>3,467,570</u>	TOTAL COLLECTION	<u>2,627,535</u>	<u>2,627,535</u>	<u>2,627,535</u>
			FINANCE			
437,084	521,425	575,415	Personnel Services	624,444	624,444	624,444
93,128	136,773	301,900	Materials & Services	249,200	249,200	249,200
9,119	28,951	15,000	Capital Outlay	6,500	6,500	6,500
<u>539,331</u>	<u>687,149</u>	<u>892,315</u>	TOTAL FINANCE	<u>880,144</u>	<u>880,144</u>	<u>880,144</u>
<u>4,792,703</u>	<u>5,666,583</u>	<u>9,282,205</u>	TOTAL EXPENDITURES	<u>9,096,770</u>	<u>9,096,770</u>	<u>9,096,770</u>
			TRANSFERS TO OTHER FUNDS & CONTINGENCY			
717,000	128,000	1,495,000	8010 Transfer to Fund 04	2,315,000	2,315,000	2,315,000
0	2,200,000	0	8010 Transfer to Fund 07	600,000	600,000	600,000
0	300,000	0	8010 Transfer to Fund 10	692,000	692,000	692,000
0	0	0	7890 General Operating Contingency	550,000	550,000	550,000
<u>717,000</u>	<u>2,628,000</u>	<u>1,495,000</u>	TOTAL TRANSFERS & CONTINENCY	<u>4,157,000</u>	<u>4,157,000</u>	<u>4,157,000</u>
<u>6,406,065</u>	<u>7,143,497</u>	<u>6,607,745</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>7,997,280</u>	<u>7,997,280</u>	<u>7,997,280</u>
<u>11,915,768</u>	<u>15,438,080</u>	<u>17,384,950</u>	TOTAL REQUIREMENTS	<u>21,251,050</u>	<u>21,251,050</u>	<u>21,251,050</u>

GENERAL FUND

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

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

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED	
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET	
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026	
PERSONNEL SERVICES							
504,935	571,622	598,000	6110	Salaries	700,000	700,000	700,000
507	3,055	5,000	6120	Overtime	5,000	5,000	5,000
0	0	13,000	6140	Part Time	13,000	13,000	13,000
112,476	130,325	171,400	6210	Health Benefits	218,021	218,021	218,021
3,674	3,110	4,620	6230	Workers' Compensation	4,620	4,620	4,620
35,901	41,085	44,000	6240	Social Security	51,000	51,000	51,000
1,524	2,331	2,600	6250	Unemployment Insurance	3,000	3,000	3,000
1,549	2,980	3,700	6255	OR Paid Medical Leave	3,950	3,950	3,950
115,489	135,125	145,000	6260	Retirement (PERS)	194,500	194,500	194,500
<u>776,055</u>	<u>889,633</u>	<u>987,320</u>	TOTAL PERSONNEL SERVICES		<u>1,193,091</u>	<u>1,193,091</u>	<u>1,193,091</u>
5.00	5.00	5.25	Total Full-Time Equivalent (FTE)		6.25	6.25	6.25
MATERIALS & SERVICES							
50	700	500	6280	Sewer Bill Refunds	500	500	500
14,551	15,795	25,000	6310	Office Supplies	25,000	25,000	25,000
4,564	9,760	5,500	6330	Printing & Binding	6,000	6,000	6,000
65,497	77,918	92,000	6350	Equipment/Software Agreements	130,000	130,000	130,000
1,806	733	3,500	6380	Personal Equipment	4,000	4,000	4,000
10,627	12,922	17,000	6410	Dues & Memberships	18,500	18,500	18,500
21,000	29,500	28,000	6420	Audit	38,000	38,000	38,000
11,371	21,145	36,000	6430	Travel & Training	45,500	45,500	45,500
125,781	134,892	160,000	6460	Insurance - Property & Liability	200,000	200,000	200,000
9,388	9,396	23,000	6470	Utilities - Power	27,500	27,500	27,500
20,941	20,541	25,000	6480	Utilities - Other	25,000	25,000	25,000
9,041	5,556	15,000	6490	Legal	24,000	24,000	24,000
26,904	39,531	84,500	6500	Professional Services/Consulting	94,000	94,000	94,000
0	3,348	20,000	6540	Engineering Services	160,000	160,000	160,000
12,815	20,306	26,000	6570	Building & Grounds Maintenance	26,000	26,000	26,000
1,112	2,018	7,500	6790	Field Tech Materials & Supplies	9,000	9,000	9,000
10,984	7,615	15,000	6800	Customer/Public Education	15,500	15,500	15,500
<u>346,432</u>	<u>411,676</u>	<u>583,500</u>	TOTAL MATERIALS & SERVICES		<u>848,500</u>	<u>848,500</u>	<u>848,500</u>
CAPITAL OUTLAY							
18,857	76,394	85,000	7080	Miscellaneous Office Equipment	90,000	90,000	90,000
54	1,406	13,500	7280	Field Tech Equipment	13,500	13,500	13,500
49,861	0	0	7360	Pick-up Truck/Vehicle	110,000	110,000	110,000
15,872	281,776	300,000	7570	Buildings & Grounds Improvements	43,000	43,000	43,000
<u>84,644</u>	<u>359,576</u>	<u>398,500</u>	TOTAL CAPITAL OUTLAY		<u>256,500</u>	<u>256,500</u>	<u>256,500</u>
<u>1,207,131</u>	<u>1,660,885</u>	<u>1,969,320</u>	TOTAL ADMIN & ENG REQUIREMENTS		<u>2,298,091</u>	<u>2,298,091</u>	<u>2,298,091</u>

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 Systems Administrator, Engineering & Operations Manager, Engineering Technician II, Engineering Technician I and part-time summer employee. A new Engineering Technician position is being proposed for Budget 2025-2026.
6280	Sewer Bill Refunds	Refunds due to corrections made on customer sewer bills.
6310	Office Supplies	Supplies and miscellaneous items for operating the office, for the Administration and Engineering staff.
6330	Printing & Binding	Costs for mailing of customer notices.
6350	Equipment/ Software Agreements	Includes equipment maintenance and software agreements and subscriptions for asset management, mapping, print services and other software agreements.
6380	Personal Equipment	Rain gear, work pants and work boots for Engineering personnel.
6410	Dues & Memberships	Memberships fees for professional organizations for the Administration and Engineering Department and the Board.
6420	Audit	Estimated cost of the annual audit.
6430	Travel & Training	Expenses for professional development for the General Manager, Engineering personnel and IT Systems Administrator. Includes costs associated with Board training.
6460	Insurance - Property & Liability	Cyber security, liability and property insurance costs including associated broker fees.
6470	Utilities-Power	Electricity and natural gas for the administrative office building.
6480	Utilities-Other	Cost of telephones, garbage, water and other utility services for the administrative office building.
6490	Legal	Attorney's fees, plus the cost of legal notices and publications required for the budget, purchasing, etc. in accordance with Oregon law. Includes election costs.
6500	Professional Services/ Consulting	This line item will be used as necessary for assistance in preparing contract review policies and procedures and outside computer consulting and support, as needed.

GENERAL FUND
ADMINISTRATION & ENGINEERING

Account Number	Account Name	Description of Resource or Requirements
6540	Engineering Services	Engineering services not directly related to projects in other funds.
6570	Building & Grounds Maintenance	Cost of janitorial services, security system, maintenance of HVAC system, landscaping services, pest control and other maintenance items as needed.
6790	Field Tech Materials and Supplies	Supplies and miscellaneous items for operating in the field for the Engineering Department.
6800	Customer/ Public Education	Used to fund public outreach, public education, website and virtual meeting services.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, the Engineering Department and the IT Systems Administrator. Specific requests for the upcoming fiscal year include five replacement computers/laptops and a replacement backup server.
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 and replacement of the Administration vehicle.
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	
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026	
MATERIALS & SERVICES							
0	0	5,000	6350	Equipment/Software Agreements	6,000	6,000	6,000
35,709	37,191	120,000	6370	Permits	200,000	200,000	200,000
270,669	358,821	450,000	6470	Utilities - Power (Plant/Lift Stations)	420,000	420,000	420,000
92,727	81,853	160,000	6475	Utilities - Power (NTS)	176,000	176,000	176,000
18,353	24,381	29,000	6480	Utilities - Other (Telemetry & Cameras)	32,000	32,000	32,000
0	0	50,000	6500	Professional Services/Consulting	50,000	50,000	50,000
1,130	9,815	150,000	6540	Engineering Services	150,000	150,000	150,000
0	0	50,000	6550	Rental Houses Expense	0	0	0
19,210	26,836	60,000	6560	Monitoring & Testing - NTS	50,000	50,000	50,000
5,886	37,884	64,000	6570	Building & Grounds Maintenance	140,000	140,000	140,000
0	0	0	6750	Emergency Equipment & Supplies	60,000	60,000	60,000
1,603,156	1,513,794	1,773,000	6770	Contract Services - Jacobs	1,900,000	1,900,000	1,900,000
0	0	0	6790	Materials & Supplies	55,000	55,000	55,000
2,046,840	2,090,575	2,911,000	TOTAL MATERIALS & SERVICES		3,239,000	3,239,000	3,239,000
CAPITAL OUTLAY							
6,398	13,218	32,000	7080	Miscellaneous Capital Equipment	32,000	32,000	32,000
1,844	9,507	10,000	7700	RUSA Improvements & Equipment	20,000	20,000	20,000
8,242	22,725	42,000	TOTAL CAPITAL OUTLAY		52,000	52,000	52,000
2,055,082	2,113,300	2,953,000	TOTAL TREATMENT REQUIREMENTS		3,291,000	3,291,000	3,291,000

**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. Current year budget includes a Firewall.
6370	Permits	This line item includes Oregon DEQ Annual Water Quality Permit, Oregon DEQ storm discharge permit and the boiler permit at the Water Reclamation Facility.
6470	Utilities - Power (Plant/ 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.
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 BUDGET			PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED				BUDGET	BUDGET	BUDGET
2022-2023	2023-2024	2024-2025			2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES							
455,606	460,870	545,000	6110	Salaries	578,000	578,000	578,000
16,794	20,226	25,000	6120	Overtime	25,000	25,000	25,000
0	0	13,000	6140	Part Time	13,000	13,000	13,000
142,904	152,244	236,910	6210	Health Benefits	251,125	251,125	251,125
8,034	6,229	9,460	6230	Workers' Compensation	9,460	9,460	9,460
36,027	36,584	45,000	6240	Social Security	46,500	46,500	46,500
2,641	2,914	3,500	6250	Unemployment Insurance	3,500	3,500	3,500
1,373	2,902	3,500	6255	OR Paid Medical Leave	3,650	3,650	3,650
85,955	94,126	117,000	6260	Retirement (PERS)	148,000	148,000	148,000
749,334	776,095	998,370	TOTAL PERSONNEL SERVICES		1,078,235	1,078,235	1,078,235
7.00	7.00	7.25	Total Full-Time Equivalent (FTE)		7.25	7.25	7.25
MATERIALS & SERVICES							
1,213	12,863	15,000	6340	Equipment Rental	15,000	15,000	15,000
17,607	19,020	3,100	6350	Equipment/Software Agreements	6,000	6,000	6,000
0	0	0	6355	Collection System Maintenance	200,000	200,000	200,000
35,310	33,129	56,000	6360	Vehicle Maintenance	58,000	58,000	58,000
0	0	40,000	6365	Equipment Maintenance	40,000	40,000	40,000
4,901	2,884	7,000	6380	Personal Equipment	7,000	7,000	7,000
1,555	1,681	5,600	6410	Dues & Memberships	6,300	6,300	6,300
10,314	8,057	16,500	6430	Travel & Training	16,500	16,500	16,500
2,976	3,343	6,000	6480	Utilities - Other	6,000	6,000	6,000
1,186	0	0	6540	Engineering Services	0	0	0
8,896	4,932	10,000	6730	Safety Materials & Services	10,000	10,000	10,000
31,717	34,553	55,000	6790	Materials & Supplies	55,000	55,000	55,000
115,675	120,462	214,200	TOTAL MATERIALS & SERVICES		419,800	419,800	419,800
CAPITAL OUTLAY							
767	5,542	10,000	7030	Safety Equipment	27,500	27,500	27,500
5,986	21,912	20,000	7080	Miscellaneous Capital Equipment	66,000	66,000	66,000
49,133	49,822	140,000	7140	I & I Sewer Separation	140,000	140,000	140,000
0	0	125,000	7225	Skid Steer	0	0	0
0	0	0	7240	Dump Truck	176,000	176,000	176,000
3,440	68,888	670,000	7250	Capital Projects & Misc. Repairs	120,000	120,000	120,000
0	0	0	7260	Combination Truck	600,000	600,000	600,000
46,703	0	0	7280	Pickup Truck	0	0	0
0	0	40,000	7290	CCTV Van & Equipment	0	0	0
20,121	162,528	1,250,000	7370	Storage Building	0	0	0
126,150	308,692	2,255,000	TOTAL CAPITAL OUTLAY		1,129,500	1,129,500	1,129,500
991,159	1,205,249	3,467,570	TOTAL COLLECTION REQUIREMENTS		2,627,535	2,627,535	2,627,535

**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 a part-time summer employee.
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.
6540	Engineering Services	Engineering services not directly related to projects in other funds. This line item was moved to 01-05-6540 for Budget year 2023-2024.
6730	Safety Materials & Services	Safety related materials, examinations, and training services such as asbestos training. Also includes commercial driver license (CDL) testing, drug screening, first aid costs, vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs, locate paint, root control chemicals and other miscellaneous parts and supplies used by the Collection Department.

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
7030	Safety Equipment	Miscellaneous equipment needed for employee safety and Occupational Safety and Health Administration (OSHA) compliance.
7080	Miscellaneous Capital Equipment	Proposed purchases for upcoming year includes 3 replacement computers, rack mount and miscellaneous tech equipment.
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
7225	Skid Steer	Purchased in prior year Budget 2024-2025.
7240	Dump Truck	Replacement of the Collection Department's 2001 5-yard dump truck.
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.
7280	Pickup Truck	Pickup truck for the Collection System Superintendent. The superintendent's truck was assigned to the Jacobs staff replacing a 2006 pickup truck.
7290	CCTV Van & Equipment	Replacement of CCTV Van and for purchase of the Equipment for the CCTV Van.
7370	Storage Building	The addition of a second storage building and waterline at the Water Reclamation Facility to provide security and cover for vehicles and equipment. As part of emergency preparedness, one service truck and one flusher truck will be relocated to the west side of our service area. 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
2022-2023	2023-2024	2024-2025		2025-2026	2025-2026	2025-2026
PERSONNEL SERVICES						
279,795	338,786	345,000	6110 Salaries	365,000	365,000	365,000
0	0	2,500	6120 Overtime	2,500	2,500	2,500
0	0	0	6140 Part-Time	0	0	0
86,930	90,841	130,475	6210 Health Benefits	138,304	138,304	138,304
278	281	440	6230 Workers' Compensation	440	440	440
21,168	25,824	27,000	6240 Social Security	28,500	28,500	28,500
1,223	1,742	1,900	6250 State Unemployment	2,000	2,000	2,000
911	1,958	2,100	6255 OR Paid Medical Leave	2,200	2,200	2,200
46,779	61,993	66,000	6260 Retirement (PERS)	85,500	85,500	85,500
437,084	521,425	575,415	TOTAL PERSONNEL SERVICES	624,444	624,444	624,444
4.00	4.00	4.00	Total Full-Time Equivalent (FTE)	4.00	4.00	4.00
MATERIALS & SERVICES						
10,477	7,242	7,100	6310 Office Supplies	7,100	7,100	7,100
41,189	43,952	60,000	6320 Postage & Mailing Fees	60,000	60,000	60,000
3,044	52,484	58,100	6350 Equipment/Software Agreements	62,000	62,000	62,000
0	20,025	159,000	6390 Payment Processing Fees	100,000	100,000	100,000
10,210	9,549	11,100	6400 Bank Fees	11,100	11,100	11,100
1,570	1,070	1,600	6410 Dues & Memberships	2,000	2,000	2,000
4,534	2,451	5,000	6430 Travel & Training	7,000	7,000	7,000
22,104	0	0	6530 Computer Maintenance	0	0	0
93,128	136,773	301,900	TOTAL MATERIALS & SERVICES	249,200	249,200	249,200
CAPITAL OUTLAY						
1,000	0	0	7070 Computer Programs	0	0	0
3,502	4,307	13,000	7080 Office Equipment	6,500	6,500	6,500
4,617	24,644	2,000	7390 Finance Software Upgrade	0	0	0
9,119	28,951	15,000	TOTAL CAPITAL OUTLAY	6,500	6,500	6,500
539,331	687,149	892,315	TOTAL FINANCE REQUIREMENTS	880,144	880,144	880,144

**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. This line item beginning Budget Year 2023-2024 also includes agreements for software and scanners previously expensed to line item 6530 Computer Maintenance. These accounts are being merged.
6390	Payment Processing Fees	This 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.
6530	Computer Maintenance	Annual maintenance agreement for the financial accounting software, check scanner and electronic filing program. These expenses were merged with line item 6350 Equipment/Software Agreements beginning Budget Year 2023-2024.
7070	Computer Programs	Computer software, as needed, to facilitate the use of our financial accounting and utility billing systems to produce desired reports and other financial data. As most computer programs are going to subscriptions, this line item was merged with line item 6350 Equipment/Software Agreements for Budget Year 2023-2024.
7080	Office Equipment	Office equipment upgrades and replacements for computers, printers and miscellaneous tech equipment as needed.
7390	Finance Software Upgrade	Upgrade of finance software completed 2024-2025.

COLLECTION SYSTEM EXPANSION FUND (03)
SPECIAL REVENUE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
753,995	981,562	1,318,900	4890 BEGINNING FUNDS	1,575,200	1,575,200	1,575,200
REVENUES						
42,468	73,262	54,100	4010 Interest Income	60,000	60,000	60,000
185,099	272,682	154,000	4030 System Development Charge	162,800	162,800	162,800
227,567	345,944	208,100	TOTAL REVENUES	222,800	222,800	222,800
<u>981,562</u>	<u>1,327,506</u>	<u>1,527,000</u>	TOTAL RESOURCES	<u>1,798,000</u>	<u>1,798,000</u>	<u>1,798,000</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	1,527,000	7250 Construction Projects	1,798,000	1,798,000	1,798,000
0	0	1,527,000	TOTAL CAPITAL OUTLAY	1,798,000	1,798,000	1,798,000
<u>981,562</u>	<u>1,327,506</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>981,562</u>	<u>1,327,506</u>	<u>1,527,000</u>	TOTAL REQUIREMENTS	<u>1,798,000</u>	<u>1,798,000</u>	<u>1,798,000</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

<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>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
1,274,125	2,624,797	475,000	4890 BEGINNING FUNDS	655,000	655,000	655,000
REVENUES						
40,946	71,470	30,000	4010 Interest Income	30,000	30,000	30,000
267,408	270,289	0	4040 Sewer Service Fees	0	0	0
717,000	128,000	1,495,000	4210 Transfer from Fund 01	2,315,000	2,315,000	2,315,000
716,825	0	0	4280 Transfer from Fund 07	0	0	0
1,742,179	469,759	1,525,000	TOTAL REVENUES	2,345,000	2,345,000	2,345,000
<u>3,016,304</u>	<u>3,094,556</u>	<u>2,000,000</u>	TOTAL RESOURCES	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
391,507	2,609,211	2,000,000	7250 Construction Projects	3,000,000	3,000,000	3,000,000
391,507	2,609,211	2,000,000	TOTAL CAPITAL OUTLAY	3,000,000	3,000,000	3,000,000
<u>2,624,797</u>	<u>485,345</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,016,304</u>	<u>3,094,556</u>	<u>2,000,000</u>	TOTAL REQUIREMENTS	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>

INFRASTRUCTURE REPLACEMENT RESERVE FUND

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

TREATMENT PLANT EXPANSION FUND (06)
SPECIAL REVENUE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
509,060	632,096	815,000	4890 BEGINNING FUNDS	956,000	956,000	956,000
REVENUES						
25,679	44,356	32,400	4010 Interest Income	44,000	44,000	44,000
97,357	143,492	81,000	4030 System Development Charge	107,000	107,000	107,000
123,036	187,848	113,400	TOTAL REVENUES	151,000	151,000	151,000
<u>632,096</u>	<u>819,944</u>	<u>928,400</u>	TOTAL RESOURCES	<u>1,107,000</u>	<u>1,107,000</u>	<u>1,107,000</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	928,400	7250 Construction Projects	1,107,000	1,107,000	1,107,000
0	0	928,400	TOTAL CAPITAL OUTLAY	1,107,000	1,107,000	1,107,000
<u>632,096</u>	<u>819,944</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>632,096</u>	<u>819,944</u>	<u>928,400</u>	TOTAL REQUIREMENTS	<u>1,107,000</u>	<u>1,107,000</u>	<u>1,107,000</u>

TREATMENT PLANT EXPANSION FUND

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

ASSET ACQUISITION AND REPLACEMENT FUND (07)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
2,806,528	3,259,894	6,722,512	4890 BEGINNING FUNDS	105,100	105,100	105,100
100,572	208,254	100,500	4010 Interest Income	210,000	210,000	210,000
1,069,619	1,081,147	0	4040 Sewer Service Fees	0	0	0
0	2,200,000	0	4210 Transfer from Fund 01	600,000	600,000	600,000
<u>3,976,719</u>	<u>6,749,295</u>	<u>6,823,012</u>	TOTAL RESOURCES	<u>915,100</u>	<u>915,100</u>	<u>915,100</u>
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
716,825	0	0	8010 Transfer to Fund 04	0	0	0
0	0	6,823,012	8010 Transfer to Fund 08	0	0	0
<u>716,825</u>	<u>0</u>	<u>6,823,012</u>	TOTAL TRANSFERS TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,259,894</u>	<u>6,749,295</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>915,100</u>	<u>915,100</u>	<u>915,100</u>
<u>3,976,719</u>	<u>6,749,295</u>	<u>6,823,012</u>	TOTAL REQUIREMENTS	<u>915,100</u>	<u>915,100</u>	<u>915,100</u>

ASSET ACQUISITION & REPLACEMENT FUND

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

CAPITAL PROJECTS FUND (08)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
0	0	0	4890 BEGINNING FUNDS	6,952,000	6,952,000	6,952,000
0	0	102,300	4010 Interest Income	138,000	138,000	138,000
		3,952,142	4090 Loan Proceeds	5,729,130	5,729,130	5,729,130
0	0	6,823,012	4280 Transfer from Fund 07	0	0	0
0	0	2,870,870	4300 Grants	2,870,870	2,870,870	2,870,870
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0	0	13,748,324	TOTAL RESOURCES	15,690,000	15,690,000	15,690,000
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<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	6,823,012	7250 Construction Projects	8,600,000	8,600,000	8,600,000
0	0	6,823,012	TOTAL CAPITAL OUTLAY	8,600,000	8,600,000	8,600,000
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DEBT SERVICE						
0	0	102,300	6580 Interest Expense	115,000	115,000	115,000
0	0	6,823,012	6850 Principle Payments on Loan(s)	5,729,130	5,729,130	5,729,130
0	0	6,925,312	TOTAL DEBT SERVICE	5,844,130	5,844,130	5,844,130
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0	0	0	8920 UNAPPROPRIATED ENDING FUNDS	1,245,870	1,245,870	1,245,870
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0	0	13,748,324	TOTAL REQUIREMENTS	15,690,000	15,690,000	15,690,000
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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	Included is Oregon Department of Energy Community Renewable Energy Grant, Pacific Power Blue Sky Community Projects Grant and Federal Clean Energy Tax Credits.
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 Array.
6580	Interest Expense	Interest on Loans.
6850	Principle Pymts on Loan(s)	Principal Payments made on Loans.

PLANT EQUIPMENT REPLACEMENT FUND (10)
CAPITAL PROJECT FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>RESOURCES</u>						
1,820,200	1,451,518	1,491,000	4890 BEGINNING FUNDS	1,262,000	1,262,000	1,262,000
49,850	69,704	52,800	4010 Interest Income	46,000	46,000	46,000
0	300,000	0	4210 Transfer from Fund 01	692,000	692,000	692,000
<u>1,870,050</u>	<u>1,821,222</u>	<u>1,543,800</u>	TOTAL RESOURCES	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
418,532	278,763	1,543,800	7080 Misc Plant Equipment Replacement	2,000,000	2,000,000	2,000,000
418,532	278,763	1,543,800	TOTAL CAPITAL OUTLAY	2,000,000	2,000,000	2,000,000
<u>1,451,518</u>	<u>1,542,459</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,870,050</u>	<u>1,821,222</u>	<u>1,543,800</u>	TOTAL REQUIREMENTS	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>

PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4210	Transfer from Fund 01	Transfers made from the General Fund.
Requirements		
7080	Miscellaneous Plant Equipment Replacement	For replacement and improvements at the Water Reclamation Facility and pump stations as needed.