

ROSEBURG URBAN SANITARY AUTHORITY BUDGET 2016-2017



ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

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Engineering & Operations Manager
Accounting Manager
Administrative Assistant
Accounting Clerk
Information Systems Supervisor
Engineering Technician II/Inspector
Engineering Technician II/Inspector
Collection System Superintendent
Lead/Collection Crew
CCTV Operator
Collection Maintenance I
Collection Maintenance I
Collection Maintenance I
Utility Worker

ROSEBURG URBAN SANITARY AUTHORITY

BUDGET SUMMARY FOR 2016-2017

As Proposed to the Budget Committee

Fund Name	Beginning Fund Balance	Resources	Requirements & Contingency	Transfers In	Transfers Out	Ending Fund Balance	Totals
General Fund #1	1,500,000	4,404,800	4,831,600	0	300,000	773,200	5,904,800
Diamond Lake LID Fund #2	76,000	23,560	0	0	50,000	49,560	99,560
Collection System Expansion Fund #3	1,090,400	77,700	1,168,100	0	0	0	1,168,100
Infrastructure Replacement Reserve Fund #4	250,000	255,700	1,305,700	800,000	0	0	1,305,700
Treatment Plant Expansion Reserve Fund #6	20,000	34,900	654,900	600,000	0	0	654,900
Asset Acquisition and Replacement Fund #7	1,303,400	1,026,600	0	0	1,550,000	780,000	2,330,000
Plant Equipment Replacement Fund #10	1,426,100	6,600	1,932,700	500,000	0	0	1,932,700
Administration Building Fund #11	64,100	650	20,000	0	0	44,750	64,750
TOTALS FOR ALL FUNDS	5,730,000	5,830,510	9,913,000	1,900,000	1,900,000	1,647,510	13,460,510

MEMORANDUM

TO: RUSA Budget Committee

**FROM: Ronald S. Thames
General Manager/Budget Officer**

**RE: Budget Message and Description
Of Proposed 2016-2017 Budget**

DATE: April 22, 2016

The attached proposed 2016-2017 Budget has been prepared in compliance with the requirements of existing and amended Oregon Budget Law.

Oregon Budget Law is enforced by the Department of Revenue.

Resources to support expenditures are as follows:

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 Budget is submitted in balanced form.

The 2016-2017 General Fund Budget is down from last year's Budget by approximately \$70,900.

Increases in revenue are anticipated primarily from interest income, miscellaneous income, miscellaneous collection services, title clearances and grants. Decreases in revenue are anticipated primarily from sewer service fees, permits, UB renter fees, penalties, new account fees, and proceeds from sale of assets.

The General Fund Budget was prepared for the 2016-2017 Budget without a proposed rate increase. Revenues are adequate as anticipated to meet necessary expenditures, although, Net Working Capital has continued to decrease each year since the 2010-2011 Budget.

The average annual inflationary rate of approximately 3% continues to increase the cost of materials and services. RUSA continues to do major plant upgrades while still maintaining an aggressive annual collection system rehabilitation program. During the past six years RUSA has constructed:

- The award winning Natural Treatment System
- Built the biosolids dewatering and storage facility
- Installed two (2) new perforated screens in the pretreatment building
- Installed a new grit compactor in the pretreatment building
- Constructed a new digester cover for digester #1
- Re-sided the biotower
- Rehabilitated the two (2) primary and two (2) secondary clarifiers
- Constructed the anammox system in the aeration basin #3

While the above work was being completed RUSA continued our annual collection system rehabilitation projects in the Goedeck Drainage Basin in the W. Harvard area.

RUSA's sewer service fee of \$25.00 per Equivalent Dwelling Unit (edu) per month is the lowest in Douglas County and one of the lowest in Oregon. In order to keep up with inflation and also build a reserve for both expected and unknown projects in the future, a rate increase is warranted.

It is my recommendation the rate should be increased to at least \$35.00 per edu per month by the year 2026. It would be appropriate for the committee to discuss this matter at your meeting.

The General Fund consists of the following departments: Administration and Engineering, Treatment, Collection, and Finance.

Other important elements in the General Fund include: contingency, transfers, and unappropriated ending fund balance.

Each department budget consists of the following three (3) categories: Personnel Services, Materials and Services, and Capital Outlay (except for Treatment, due to contract services with OMI).

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

- Diamond Lake LID Fund #2
- Collection System Expansion Fund #3
- Infrastructure Replacement Reserve Fund #4
- Treatment Plant Expansion Fund #6
- Asset Acquisition and Replacement Fund #7
- Plant Equipment Replacement Fund #10
- Administration Building Fund #11

GENERAL FUND #1

The General Fund is the primary operating fund of the Authority. The 2016-2017 General Fund Budget is proposed to be \$5,904,800. The Budget is down approximately \$70,900 from last year.

The General Fund operating contingency is proposed at \$150,000, the same as last year. The Budget proposes an unappropriated ending fund balance of \$773,200, down \$216,900 from last year.

The transfer to the Infrastructure Replacement Reserve Fund is proposed at \$300,000, the same as last year.

The General Fund is comprised of several regular departments, each with three (3) budget line item categories (except Treatment, which only has two (2) categories because of contracting the operation with OMI), which are:

- Personnel Services
- Materials and Services
- Capital Outlay

An overview of those three (3) categories by department is provided for your review, on the following pages:

ADMINISTRATION AND ENGINEERING

Personnel Services

This total category is proposed to be increased for the 2016-2017 Budget by \$19,900. This includes salary and other fringe benefits for the Administration and Engineering Department. A part-time student intern is also proposed for the 2016-2017 Budget. PERS' average rate for Tier 1/Tier 2 and OPSRP is 11.37% for the current 2015-2016 Budget and will remain 11.37% in the 2016-2017 Budget.

Materials and Services

The Materials and Services category for the 2016-2017 Budget has been increased by \$6,000. This increase is due mainly to additions in the dues & memberships, training, and utilities – other line items.

A customer education program will be continued to help inform our customers about such items as the reduction of fats, oils and greases (FOG) and non-used drug disposal. This program will also be used to continue to educate our customers concerning the function and operation of our Natural Treatment System (NTS).

Capital Outlay

This category is proposed to be increased for the 2016-2017 Budget by \$59,600.

Major purchases include:

- Wide Format Printer/Scanner
- MS Office & Exchange Server
- Network Security
- Pick-up Truck
- Office Lighting Upgrade

TREATMENT

This Department budget is the only one in the General Fund that does not have all the categories. It does not have a Personnel Services category because there are no Sanitary Authority employees within this department. All employees are contract employees that work for OMI.

Materials and Services

There are nine (9) line items within this category. They are permits, utilities–power (plant/lift stations), utilities–power (NTS), utilities–other (telemetry & cameras), engineering services, rental house expense, monitoring & testing–NTS, NTS site maintenance, and contract services–OMI. Monitoring & testing–NTS will continue to provide a line item to cover cost of a monitoring, testing, evaluation, and reporting program at the NTS per the Department of State Lands and the Department of Environmental Quality (DEQ) requirements.

An amount of \$60,000 is budgeted for permits, including our National Pollutant Discharge Elimination System (NPDES) DEQ Permit. This amount has remained the same in the 2016-2017 Budget because of anticipated consulting fees for negotiating our new 5 year NPDES permit with DEQ.

Contract Services, in the amount of \$1,447,000, is for OMI's operation of the treatment plant and lift stations. OMI also provides the pre-treatment program for the Sanitary Authority. OMI's contract services has decreased 1%, or \$14,600 for the 2016-2017 Budget. The total Materials and Services category is up \$32,800, or 1.6%.

Capital Outlay

Proposed expenditures are \$25,000 for Capital Outlay in the General Fund. Included are miscellaneous, minor non-plant equipment replacement, or new items.

Items that are plant replacement (worn out) are budgeted in Capital Outlay of Plant Equipment Replacement Fund #10. We are proposing to budget \$1,932,700 in Fund #10 to include some of the many requests from OMI. Only equipment proven to be in need of replacement will be acquired.

TREATMENT

Capital Outlay (cont'd)

Some of the potential items budgeted in Fund #10 are as follows:

- Repair biofilter pump #1
- Secondary clarifier #1 concrete repair
- Primary sludge flow meter
- Flat roof repairs – admin, blower, ras/was buildings
- Spill containment pallets (alum)
- Confined space safety system
- Enclosed generator for Wilbur #2 lift station
- Asphalt repair at plant
- Ultrasonic wet well sensors for Wilbur lift stations
- Replace (primary clarifier and biotower) refrigerated automatic samplers
- Digester waste gas flare control system
- Odor control system at headworks
- HDPE electrofusion machine

COLLECTION

Personnel Services

Personnel Services for the Collection Department are up \$10,000 from last year. This includes salary and other fringe benefits for the collection department. Also a part-time seasonal employee is again planned for this year.

Materials and Services

Materials and Services are up \$3,700 for the proposed 2016-2017 Budget.

Capital Outlay

This category, Capital Outlay, has been decreased by \$5,000 for the 2016-2017 Budget. Major expenditures for Collection equipment include:

- Cut-off saw
- Pneumatic air hammer
- Trench door on dump trucks
- Widescreen monitor
- Lucity licensing
- Wincan Upgrade

FINANCE

Personnel Services

This category is up \$9,100 for the 2016-2017 Budget. This includes salary and other fringe benefits for the Finance Department. Also a part-time student intern is again planned for this year.

Materials and Services

The Materials and Services category for the 2016-2017 Budget has been decreased by \$1,100. This decrease is due to lower annual computer system maintenance agreement costs and projected bank fees for the 2016-2017 Budget.

Capital Outlay

The Capital Outlay category for the Finance Department has been increased by \$11,000 for the 2016-2017 Budget. Major expenditures for Finance include a new printer/scanner/copy machine and miscellaneous office equipment.

OTHER FUNDS

DIAMOND LAKE LID FUND #2

This fund originally was for the purpose of accommodating construction of a new sewer system on East Diamond Lake Blvd.

It has been converted to a fund to account for the receipt of Local Improvement District (LID) assessment payments. The debt service related to this project was retired in the 2015-2016 Budget.

For the 2016-2017 Budget, we are proposing total resources of \$99,560.

We plan to transfer \$50,000 from Fund #2 to the Infrastructure Replacement Reserve Fund #4.

COLLECTION SYSTEM EXPANSION FUND #3

This fund is for the deposit of Collection System Development Charges (SDC). These monies are restricted to expansion of capacity in the collection system. We anticipate a beginning fund balance of \$1,090,400, interest income of \$14,700 and approximately \$63,000 from SDC fees for a total of \$1,168,100.

The total expenditure budget is proposed at \$1,168,100 to be spent only on a project or projects specifically approved by the Board of Directors.

INFRASTRUCTURE REPLACEMENT RESERVE FUND #4

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

INFRASTRUCTURE REPLACEMENT RESERVE FUND #4 (continued)

All replacement projects are authorized and approved by the Board of Directors. This year we will continue working in the Fairhaven-Brown Neighborhood. We are proposing a transfer from the General Fund of \$300,000, a transfer from Fund #2 of \$50,000 and a transfer from Fund #7 of \$450,000.

Total resources for this fund for the 2016-2017 Budget are proposed to be \$1,305,700. This includes a beginning fund balance of \$250,000, interest income of \$1,900, sewer services fees of \$253,800 and the \$800,000 transfers from the General Fund, Fund #2 and Fund #7.

The total expenditure budget is proposed at \$1,305,700.

TREATMENT PLANT EXPANSION FUND #6

Fund #6 is used to house Treatment Plant SDC Fees and to save for any necessary treatment plant expansion, including development of the Natural Treatment System at the farm.

We are anticipating a beginning fund balance of \$20,000, interest earned of \$1,600 and system development charges of \$33,300. This year we are proposing a transfer from Fund #7 of \$600,000. The total resources for this fund for 2016-2017 are proposed to be \$654,900. The total expenditure budget is proposed at \$654,900. This is being allocated to pay for the final improvements of the Natural Treatment System, the repayment of the debt service, final improvements of the biosolids dewatering facility, and miscellaneous plant expansion projects.

ASSET ACQUISITION AND REPLACEMENT FUND #7

This fund was new for the 2012-2013 Budget. The purpose of this fund is to provide a place to build a reserve for future major asset acquisition and/or asset replacement 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. We are anticipating a beginning fund balance of \$1,303,400, interest income of \$6,600, and sewer service fees of \$1,020,000. The total resources for this fund for the 2016-2017 Budget are proposed to be \$2,330,000. The total expenditures are proposed to be a \$450,000 transfer to Fund #4, a \$600,000 transfer to Fund #6 and a \$500,000 transfer to Fund #10 for the 2016-2017 Budget. Unappropriated ending fund balance is proposed to be \$780,000.

PLANT EQUIPMENT REPLACEMENT FUND #10

We are budgeting \$1,932,700 in 2016-2017 Budget for replacement of plant equipment. Total resources include beginning fund balance of \$1,426,100, interest income of \$6,600, and transfer from Fund #7 of \$500,000. The total expenditure budget is proposed at \$1,932,700.

Items suggested by OMI are:

- Repair biofilter pump #1
- Secondary clarifier #1 concrete repair
- Primary sludge flow meter
- Flat roof repairs – admin, blower, ras/was buildings
- Spill containment pallets (alum)
- Confined space safety system
- Enclosed generator for Wilbur #2 lift station
- Asphalt repair at plant
- Ultrasonic wet well sensors for Wilbur lift stations
- Replace (primary clarifier and biotower) refrigerated automatic samplers
- Digester waste gas flare control system
- Odor control system at headworks
- HDPE electrofusion machine

ADMINISTRATION BUILDING FUND #11

This Fund is a holdover from the development and construction of the existing Administration, Engineering and Collection Crew facility. At one point in time, Grandview Drive, west of the building, was a gravel street and in very poor condition. When the Authority developed the property for this facility, the City of Roseburg required us to participate in a Local Improvement District (LID), along with other abutting property owners, to improve the street according to City standards.

However, the City was unable to get enough votes from the local abutting property owners to form a LID, and therefore a chip seal was applied and the street was improved. We do not anticipate a resurgence of the LID process.

Therefore, this money is planned to be used for future administration building and facility improvements. This year we have budgeted \$20,000 for improvements and repairs.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number	RESOURCE DESCRIPTION	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015				2016-2017	2016-2017	2016-2017
3,079,207	2,920,543	1,500,000	4890	Beginning Fund Balance: Net Working Capital (Modified Accrual Basis)	1,500,000	1,500,000	1,500,000
23,110	12,726	12,000	4010	Interest Income	17,000	17,000	17,000
4,184,617	4,239,594	4,238,000	4040	Sewer Service Fees (Net)	4,202,000	4,202,000	4,202,000
21,581	14,896	12,000	4050	Miscellaneous Income	13,000	13,000	13,000
2,615	2,090	1,800	4060	Permits	1,400	1,400	1,400
5,589	5,139	4,000	4070	Miscellaneous Collection Services	6,000	6,000	6,000
6,800	7,210	6,500	4080	Title Clearances	8,000	8,000	8,000
16,510	16,340	16,300	4100	UB Renter Fees	15,700	15,700	15,700
137,168	129,358	133,000	4110	Penalties	123,000	123,000	123,000
1,100	1,050	1,100	4120	New Account Fees	700	700	700
0	6,000	6,000	4300	Grants	13,000	13,000	13,000
5,363	53,441	45,000	4880	Proceeds from Sale of Assets	5,000	5,000	5,000
<u>7,483,660</u>	<u>7,408,387</u>	<u>5,975,700</u>		TOTAL RESOURCES	<u>5,904,800</u>	<u>5,904,800</u>	<u>5,904,800</u>

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Resources

Account Number	Account Name	Description of Resource or Requirements
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or 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.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Resources (Continued)

Account Number	Account Name	Description of Resource or Requirements
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.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

EXPENDITURE SUMMARY BY ORGANIZATIONAL UNIT & OBJECT

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number	REQUIREMENT DESCRIPTION	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015						
643,197	672,712	735,200		<u>Personnel Services</u>			
534,696	593,240	680,600		ADMINISTRATION & ENGINEERING	755,100	755,100	755,100
209,613	217,096	229,500		COLLECTION	690,600	690,600	690,600
				FINANCE	238,600	238,600	238,600
1,387,506	1,483,048	1,645,300		Total Personnel Services	1,684,300	1,684,300	1,684,300
				<u>Materials & Services</u>			
214,338	232,753	281,600		ADMINISTRATION & ENGINEERING	287,600	287,600	287,600
1,952,025	1,810,644	2,036,700		TREATMENT	2,069,500	2,069,500	2,069,500
86,434	97,274	138,000		COLLECTION	141,700	141,700	141,700
64,700	68,559	80,000		FINANCE	78,900	78,900	78,900
2,317,497	2,209,230	2,536,300		Total Materials & Services	2,577,700	2,577,700	2,577,700
				<u>Capital Outlay</u>			
107,896	67,490	53,500		ADMINISTRATION & ENGINEERING	113,100	113,100	113,100
16,367	8,849	25,000		TREATMENT	25,000	25,000	25,000
116,960	377,077	264,000		COLLECTION	259,000	259,000	259,000
16,891	1,870	11,500		FINANCE	22,500	22,500	22,500
258,114	455,286	354,000		Total Capital Outlay	419,600	419,600	419,600
				<u>Transfers to Other Funds & Contingency</u>			
300,000	300,000	300,000	8010	Transfer to Infrastructure Replacement Reserve Fund #4	300,000	300,000	300,000
300,000	0	0	8010	Transfer to Plant Equipment Replacement Fund #10	0	0	0
0	0	150,000	7890	General Operating Contingency	150,000	150,000	150,000
600,000	300,000	450,000		Total Transfers & Contingency	450,000	450,000	450,000
4,563,117	4,447,564	4,985,600		TOTAL EXPENDITURES	5,131,600	5,131,600	5,131,600
2,920,543	2,960,823	990,100	8920	UNAPPROPRIATED ENDING FUND BALANCE	773,200	773,200	773,200
7,483,660	7,408,387	5,975,700		TOTAL REQUIREMENTS	5,904,800	5,904,800	5,904,800

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Requirements

Account Number	Account Name	Description of Resource or Requirements
		<i>Expenditures from 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 Fund Balance	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.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

ADMINISTRATION & ENGINEERING - (DEPT. 5)

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number		PERSONNEL SERVICES	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015							
437,078	458,622	474,500	6110	Salaries		486,600	486,600	486,600
1,349	1,217	5,000	6120	Overtime		5,000	5,000	5,000
0	0	8,000	6140	Part Time		8,000	8,000	8,000
118,837	123,518	130,900	6210	Health Insurance		137,000	137,000	137,000
1,308	1,378	1,500	6220	Life Insurance		1,200	1,200	1,200
1,608	1,700	1,500	6230	Workers' Compensation		1,400	1,400	1,400
33,579	35,225	37,000	6240	Social Security		37,800	37,800	37,800
3,962	3,278	3,400	6250	Unemployment Insurance		2,800	2,800	2,800
45,476	47,774	73,400	6260	State Retirement (PERS)		75,300	75,300	75,300
643,197	672,712	735,200	SUBTOTALS			755,100	755,100	755,100

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Administration and Engineering

Personnel Services

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salary, benefits and other payroll obligations for the General Manager, the Engineering & Operations Manager, the Information Systems Supervisor, the (2) Engineering Technician II/Inspectors and the Administrative Assistant.
6140	Part-Time Wages	Wages for a student intern to assist the Engineering Department.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

ADMINISTRATION & ENGINEERING - (DEPT. 5)

HISTORICAL DATA		ADOPTED	Budget	MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
0	3,179	500	6280	Sewer Bill Refunds	500	500	500
15,656	11,112	15,000	6310	Office Supplies	15,000	15,000	15,000
0	0	3,000	6330	Printing & Binding	3,000	3,000	3,000
21,612	27,016	32,000	6350	Equipment Maintenance	32,000	32,000	32,000
398	100	800	6380	Personal Equipment	800	800	800
0	0	4,800	6400	Automobile Allowance	4,800	4,800	4,800
6,024	4,895	7,000	6410	Dues & Memberships	10,000	10,000	10,000
17,800	15,000	20,000	6420	Audit	20,000	20,000	20,000
14,488	18,763	18,000	6430	Travel & Training	20,000	20,000	20,000
87,590	91,358	99,000	6460	Insurance - Property & Liability	99,000	99,000	99,000
9,938	11,117	13,000	6470	Utilities - Power	13,000	13,000	13,000
16,448	16,089	18,000	6480	Utilities - Other	19,000	19,000	19,000
1,982	12,128	10,000	6490	Legal	10,000	10,000	10,000
3,333	2,293	10,000	6500	Professional Services/Consulting	10,000	10,000	10,000
15,257	14,128	15,000	6570	Building & Grounds Maintenance	15,000	15,000	15,000
2,629	3,298	5,500	6790	Field Tech Materials & Supplies	5,500	5,500	5,500
1,183	2,277	10,000	6800	Customer/Public Education	10,000	10,000	10,000
214,338	232,753	281,600	SUBTOTALS		287,600	287,600	287,600

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Administration and Engineering

Materials and Services

Account Number	Account Name	Description of Resource or Requirements
6310	Office Supplies	Supplies and miscellaneous items for operating the office, for the Administration and Engineering staff.
6350	Equipment Maintenance	Equipment maintenance for the office, including the Engineering Department. It also includes the maintenance agreements for Lucity, GPS, Autocad, Oce' copy machine, KIPP printer, Wincan (TV), ESRI, and antivirus.
6380	Personal Equipment	Rain gear and work boots for Engineering personnel for inspections, locates and I & I work.
6400	Automobile Allowance	Automobile allowance for the General Manager.
6410	Dues & Memberships	Memberships in Pacific Northwest Clean Water Association (PNCWA), American Public Works Association (APWA), Association of Clean Water Agencies (ACWA), Chamber of Commerce, Rotary, Special Districts Association of Oregon (SDAO), Oregon Government Finance Officers Association (OGFOA), and other organizations, as appropriate.
6420	Audit	Estimated cost of the Sanitary Authority's annual audit.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Administration and Engineering

Materials and Services (Continued)

Account Number	Account Name	Description of Resource or Requirements
6430	Travel & Training	Expenses for professional conferences and seminars, training and educational materials for the General Manager, Engineering personnel and the Administrative Assistant. It includes related travel, as well as the Administrative Assistant's local mileage. All costs associated with Board training including the SDAO conference and various workshops are paid from this line item.
6460	Insurance	Liability and property insurance for the Sanitary Authority.
6470	Utilities-Power	Electricity and natural gas for heating and air conditioning at the administration 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.
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.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Administration and Engineering

Materials and Services (Continued)

Account Number	Account Name	Description of Resource or Requirements
6570	Building & Grounds Maintenance	Cost of janitorial services, security system, grounds maintenance and heating and air conditioning maintenance. In addition, non-routine maintenance (as needed) such as bark mulch, restriping of the parking lot, interior painting and pavement sealing.
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).

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

ADMINISTRATION & ENGINEERING - (DEPT. 5)

HISTORICAL DATA		ADOPTED	Budget	CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
10,184	23,868	12,000	7080	Miscellaneous Office Equipment	40,100	40,100	40,100
655	536	11,500	7280	Field Tech Equipment	8,000	8,000	8,000
86,119	0	0	7350	Parking Lot Paving	0	0	0
0	31,903	0	7360	Pick-up Truck	35,000	35,000	35,000
10,938	11,183	30,000	7570	Improvements to Buildings & Grounds	30,000	30,000	30,000
107,896	67,490	53,500	SUBTOTALS		113,100	113,100	113,100
965,431	972,955	1,070,300	TOTAL EXPENDITURES - ADMINISTRATION & ENGINEERING		1,155,800	1,155,800	1,155,800

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Administration and Engineering

Capital Outlay

Account Number	Account Name	Description of Resource or Requirements
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, the Engineering Department and the Administrative Assistant. Specific requests for the upcoming fiscal year include a wide format printer/scanner, 3 laptops, comprehensive antispam software, server upgrade and computer hardware.
7280	Field Tech Equipment	Miscellaneous testing equipment for sewer lines, drafting tools, and equipment used in the field.
7360	Pick-Up Truck	Replace the 2007 pick-up the Engineering and Operations Manager drives.
7570	Improvements to Building & Grounds	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include lighting upgrade at the administration office building and other major repairs.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

TREATMENT - (DEPT. 6)

HISTORICAL DATA		ADOPTED	Budget	MATERIALS AND SERVICES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
22,150	22,019	60,000	6370	Permits	60,000	60,000	60,000
240,088	276,002	296,000	6470	Utilities - Power (Plant/Lift Stations)	296,000	296,000	296,000
84,818	78,519	112,200	6475	Utilities - Power (NTS)	100,000	100,000	100,000
3,623	6,257	10,000	6480	Utilities - Other (Telemetry & Cameras)	10,000	10,000	10,000
0	0	13,500	6540	Engineering Services	13,500	13,500	13,500
0	0	10,000	6550	Rental Houses Expense	10,000	10,000	10,000
123,502	51,101	50,000	6560	Monitoring & Testing - NTS	70,000	70,000	70,000
11,615	7,364	20,000	6570	NTS Site Maintenance	63,000	63,000	63,000
1,466,229	1,369,382	1,465,000	6770	Contract Services - OMI	1,447,000	1,447,000	1,447,000
1,952,025	1,810,644	2,036,700	SUBTOTALS		2,069,500	2,069,500	2,069,500

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Treatment

Materials and Services

Account Number	Account Name	Description of Resource or Requirements
6370	Permits	This line item includes Oregon DEQ NPDES discharge permit, City of Roseburg and storm drain permits, boiler permits at the treatment plant, and the fuel pump station. Money is also included to cover negotiations with DEQ to renew our NPDES discharge permit.
6470	Utilities - Power (Plant/ Lift Stations)	Electricity for operating the plant and lift stations. The Sanitary Authority pays these costs directly instead of them being covered in the Contract Services-OMI line item.
6475	Utilities - Power (NTS)	Electricity for operating the NTS. The Sanitary Authority pays these costs directly.
6480	Utilities - Other (Telemetry & Cameras)	Includes remote telemetry unit annual service cost for our seven (7) lift stations.
6540	Engineering Services	Includes design costs associated with the wastewater treatment plant and lift stations.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Treatment

Materials and Services (Continued)

Account Number	Account Name	Description of Resource or Requirements
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 OMI operate the wastewater treatment plant, NTS, Pretreatment program, and lift stations under contract with the Sanitary Authority.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

TREATMENT - (DEPT. 6)

HISTORICAL DATA		ADOPTED	Budget		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number	<u>CAPITAL OUTLAY</u>	2016-2017	2016-2017	2016-2017
14,833	7,426	20,000	7080	Miscellaneous Capital Equipment	20,000	20,000	20,000
1,534	1,423	5,000	7700	RUSA Improvements & Equipment	5,000	5,000	5,000
16,367	8,849	25,000		SUBTOTALS	25,000	25,000	25,000
1,968,392	1,819,493	2,061,700		TOTAL EXPENDITURES - TREATMENT DEPARTMENT	2,094,500	2,094,500	2,094,500

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Treatment

Capital Outlay

Account Number	Account Name	Description of Resource or Requirements
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.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

COLLECTION - (DEPT. 7)

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number		PERSONNEL SERVICES	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015							
335,935	366,826	392,400	6110	Salaries		398,200	398,200	398,200
7,546	13,470	20,000	6120	Overtime		20,000	20,000	20,000
0	495	7,000	6140	Part-Time		7,000	7,000	7,000
121,059	135,419	159,000	6210	Health Insurance		166,500	166,500	166,500
1,442	1,565	1,700	6220	Life Insurance		1,000	1,000	1,000
8,065	10,284	10,000	6230	Workers' Compensation		10,100	10,100	10,100
26,320	29,176	32,100	6240	Social Security		32,600	32,600	32,600
3,847	3,845	3,900	6250	Unemployment Insurance		3,200	3,200	3,200
30,482	32,160	54,500	6260	State Retirement (PERS)		52,000	52,000	52,000
534,696	593,240	680,600	SUBTOTALS			690,600	690,600	690,600

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Collection

Personnel Services

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.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

COLLECTION - (DEPT. 7)

HISTORICAL DATA		ADOPTED	Budget			PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account			BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number	MATERIALS AND SERVICES		2016-2017	2016-2017	2016-2017
3,034	3,483	8,000	6340	Miscellaneous Equipment Rental		8,000	8,000	8,000
11,212	18,006	23,000	6350	Equipment Maintenance		23,000	23,000	23,000
36,151	31,684	40,000	6360	Vehicle Maintenance		40,000	40,000	40,000
0	163	500	6370	Permits		500	500	500
959	1,181	3,000	6380	Personal Equipment		3,000	3,000	3,000
1,183	814	1,000	6410	Dues, Subscriptions, & Memberships		1,200	1,200	1,200
5,916	7,104	9,000	6430	Travel & Training		9,000	9,000	9,000
2,897	2,421	3,000	6480	Utilities - Other		6,500	6,500	6,500
4,075	4,370	15,500	6540	Engineering Services/Administration		15,500	15,500	15,500
2,820	3,851	5,000	6730	Safety Materials & Services		5,000	5,000	5,000
18,187	24,197	30,000	6790	Materials & Supplies		30,000	30,000	30,000
86,434	97,274	138,000	SUBTOTALS			141,700	141,700	141,700

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Collection

Materials and Services

Account Number	Account Name	Description of Resource or Requirements
6340	Equipment Rental	Cost of miscellaneous rental equipment for sewer line repairs and maintenance. This line item also includes uniform rental for the Collection Department.
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	Street cut permits, sidewalk permits, and other permits, as required.
6380	Personal Equipment	Replacement, as necessary, on a fair wear and tear basis, of rain gear, gloves, and safety shoes for the field crew.
6410	Dues, Subscriptions & Memberships	Membership fees for professional organizations such as Umpqua Basin Operators Section (UBOS) and Douglas County Utilities Coordinating Council (DCUCC) for the Collection Department personnel.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Collection

Materials and Services (Continued)

Account Number	Account Name	Description of Resource or Requirements
6430	Travel & Training	Training and educational materials including professional conferences, short schools and related traveling expenses for the Collection Department. Other expenses include out of area costs for other business purposes.
6480	Utilities-Other	Cost of the answering service, cell phones, pagers, bulk water, DC landfill, and etc. for the Collection Department. Included here is the cost of locates to the Sanitary Authority from the Oregon Utilities Coordinating Council.
6540	Engineering Services/ Administration	Engineering services not directly related to the NTS project or projects specified 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, paint and miscellaneous parts and supplies used by the Collection Department.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

COLLECTION - (DEPT. 7)

HISTORICAL DATA		ADOPTED	Budget	CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
3,018	6,018	8,000	7030	Safety Equipment	8,000	8,000	8,000
13,040	19,772	31,000	7080	Miscellaneous Capital Equipment	10,000	10,000	10,000
26	37,744	120,000	7140	I & I Sewer Separation	120,000	120,000	120,000
51,022	31,500	100,000	7250	Capital Projects & Misc. Repairs	100,000	100,000	100,000
0	279,876	0	7260	Combination Truck	0	0	0
49,854	0	0	7270	Service Truck	0	0	0
0	2,167	5,000	7530	Asset Management System Upgrade	21,000	21,000	21,000
116,960	377,077	264,000	SUBTOTALS		259,000	259,000	259,000
				TOTAL EXPENDITURES - COLLECTIONS DEPARTMENT			
738,089	1,067,591	1,082,600			1,091,300	1,091,300	1,091,300

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Collection

Capital Outlay

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 a cut-off saw, pneumatic air hammer, trench door on dump trucks and computer monitor.
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.
7530	Asset Management Upgrade	Proposed asset management modifications to include Lucity licensing and major Wincan upgrade.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

FINANCE - (DEPT. 8)

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number		PERSONNEL SERVICES	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015							
134,748	138,223	143,800	6110	Salaries		149,700	149,700	149,700
4,797	6,513	9,000	6140	Part-Time		9,000	9,000	9,000
46,737	48,582	51,500	6210	Health Insurance		54,000	54,000	54,000
126	127	200	6220	Life Insurance		200	200	200
253	273	300	6230	Workers' Compensation		300	300	300
10,679	11,077	11,700	6240	Social Security		12,200	12,200	12,200
1,421	1,216	1,300	6250	State Unemployment		1,000	1,000	1,000
10,852	11,085	11,700	6260	State Retirement (PERS)		12,200	12,200	12,200
209,613	217,096	229,500	SUBTOTALS			238,600	238,600	238,600

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Finance

Personnel Services

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Accounting Manager and for the Accounting Clerk.
6140	Part-Time Wages	Wages for a student intern to assist the front office.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

FINANCE - (DEPT. 8)

HISTORICAL DATA		ADOPTED	Budget			PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account			BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number	MATERIALS & SERVICES		2016-2017	2016-2017	2016-2017
8,744	6,321	8,000	6310	Office Supplies		8,000	8,000	8,000
33,680	33,825	35,000	6320	Postage		35,000	35,000	35,000
526	526	1,000	6350	Equipment Maintenance		1,000	1,000	1,000
700	0	0	6390	Credit Card Processing Costs		0	0	0
0	7,656	10,000	6400	Bank Fees		9,500	9,500	9,500
700	675	1,000	6410	Dues, Subscriptions, & Memberships		900	900	900
4,089	2,539	4,000	6430	Travel & Training		4,000	4,000	4,000
16,261	17,017	21,000	6530	Computer Maintenance		20,500	20,500	20,500
64,700	68,559	80,000	SUBTOTALS			78,900	78,900	78,900

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Finance

Materials and Services

Account Number	Account Name	Description of Resource or Requirements
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 in the Oregon Government Finance Officers Association (OGFOA), the Springbrook Software User Group and other organizations, as appropriate.
6430	Travel & Training	Expenses for professional seminars, conferences, training and related travel for the Accounting Manager and the Accounting Clerk.
6530	Computer Maintenance	Annual maintenance agreement for the financial accounting asset keeper, check scanner, eFileCabinet and utility billing systems software.

ROSEBURG URBAN SANITARY AUTHORITY

GENERAL FUND

FUND #1

FINANCE - (DEPT. 8)

HISTORICAL DATA		ADOPTED	Budget	CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
0	1,330	1,500	7070	Computer Programs	1,500	1,500	1,500
3,334	540	6,000	7080	Office Equipment	17,000	17,000	17,000
13,557	0	4,000	7390	Computer System Upgrade	4,000	4,000	4,000
16,891	1,870	11,500	SUBTOTALS		22,500	22,500	22,500
291,204	287,525	321,000	TOTAL EXPENDITURES - FINANCE DEPARTMENT		340,000	340,000	340,000

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

GENERAL FUND #1

Finance

Capital Outlay

Account Number	Account Name	Description of Resource or Requirements
7070	Computer Programs	Computer software, as needed, to facilitate the use of our financial accounting and utility billing systems, and to produce desired reports and other financial data.
7080	Office Equipment	Items include office equipment upgrades and replacements. Included this year is a new printer/scanner/copy machine and other miscellaneous equipment.
7390	Computer System Upgrade	Upgrade of the Springbrook software.

ROSEBURG URBAN SANITARY AUTHORITY

SPECIAL FUND RESOURCES AND REQUIREMENTS

DIAMOND LAKE LID FUND #2

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number		<u>RESOURCES</u>	PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015							
97,965	115,353	124,000	4890	Beginning Fund Balance:		76,000	76,000	76,000
				Working Capital (Modified Accrual Basis)				
8,803	7,199	7,300	4010	Interest Income	6,760	6,760	6,760	6,760
32,023	29,018	16,000	4520	LID Assessments	16,800	16,800	16,800	16,800
<u>138,791</u>	<u>151,570</u>	<u>147,300</u>		TOTAL RESOURCES	<u>99,560</u>	<u>99,560</u>	<u>99,560</u>	<u>99,560</u>
<u>REQUIREMENTS</u>								
<u>Debt Service</u>								
4,328	3,569	3,000	6580	Interest Expense	0	0	0	0
19,110	19,821	75,400	7990	Principal Payment of DEQ Loan	0	0	0	0
23,438	23,390	78,400		Total Debt Service	0	0	0	0
<u>Transfers to Other Funds</u>								
0	0	0	8010	Transfer to Infrastructure Replacement Reserve Fund #4	50,000	50,000	50,000	50,000
0	0	0		Total Transfers to Other Funds	50,000	50,000	50,000	50,000
23,438	23,390	78,400		SUBTOTALS	50,000	50,000	50,000	50,000
115,353	128,180	68,900	8920	UNAPPROPRIATED ENDING FUND BALANCE	49,560	49,560	49,560	49,560
<u>138,791</u>	<u>151,570</u>	<u>147,300</u>		TOTAL REQUIREMENTS	<u>99,560</u>	<u>99,560</u>	<u>99,560</u>	<u>99,560</u>

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

DIAMOND LAKE LID FUND #2

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks and the interest portion of the quarterly assessment billings.
4520	LID Assessments	Estimates of Local Improvement District (LID) assessment principal payments due from property owners to be received during the fiscal year. Total LID assessment balances due from property owners at the beginning of the 2016-2017 budget year is expected to be approximately \$89,200.
Requirements		
7990	Principal Repayment of DEQ Loan	Retired the entire remaining debt in the 2015-2016 Budget.
8100	Transfer to Fund #4	This transfer of \$50,000 to the Infrastructure Replacement Reserve Fund will help fund the Fairhaven-Brown Neighborhood Rehab Projects.

ROSEBURG URBAN SANITARY AUTHORITY

RESERVE FUND
RESOURCES AND REQUIREMENTS

COLLECTION SYSTEM EXPANSION FUND FUND #3

HISTORICAL DATA		ADOPTED	Budget				PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account				BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number	RESOURCES			2016-2017	2016-2017	2016-2017
764,629	924,505	1,003,000	4890	Beginning Fund Balance: Working Capital (Modified Accrual Basis)			1,090,400	1,090,400	1,090,400
13,845	13,955	13,500	4010	Interest Income			14,700	14,700	14,700
146,031	74,179	88,000	4030	System Development Charge			63,000	63,000	63,000
924,505	1,012,639	1,104,500	TOTAL RESOURCES			1,168,100	1,168,100	1,168,100	

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

COLLECTION SYSTEM EXPANSION FUND #3

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.
4030	System Development Charges	The estimated system development charges levied on new construction for the expansion of the Sanitary Authority's Collection System.
Requirements		
7250	Construction Projects	Projects approved by the Board of Directors in the 2016-2017 Budget.

ROSEBURG URBAN SANITARY AUTHORITY

SPECIAL FUND RESOURCES AND REQUIREMENTS

INFRASTRUCTURE REPLACEMENT RESERVE FUND FUND #4

HISTORICAL DATA		ADOPTED	Budget	RESOURCES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
834,741	1,053,301	695,000	4890	Beginning Fund Balance: Working Capital (Modified Accrual Basis)	250,000	250,000	250,000
4,829	3,905	2,500	4010	Interest Income	1,900	1,900	1,900
251,870	252,909	254,000	4040	Sewer Service Fees	253,800	253,800	253,800
300,000	300,000	300,000	4210	Transfer from General Fund #1	300,000	300,000	300,000
0	0	0	4220	Transfer from Diamond Lake LID Reserve Fund #2	50,000	50,000	50,000
0	0	0	4280	Transfer from Asset Acquisition and Replacement Fund #7	450,000	450,000	450,000
1,391,440	1,610,115	1,251,500		TOTAL RESOURCES	1,305,700	1,305,700	1,305,700
REQUIREMENTS							
338,139	938,222	1,251,500	7250	Capital Outlay Construction Projects	1,305,700	1,305,700	1,305,700
338,139	938,222	1,251,500		Total Capital Outlay	1,305,700	1,305,700	1,305,700
338,139	938,222	1,251,500		SUBTOTALS	1,305,700	1,305,700	1,305,700
1,053,301	671,893	0	8920	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,391,440	1,610,115	1,251,500		TOTAL REQUIREMENTS	1,305,700	1,305,700	1,305,700

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

INFRASTRUCTURE REPLACEMENT RESERVE FUND #4

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	Fee (\$1.25/EDU/month) implemented in the 2008-2009 Budget to all users as part as part of their monthly sewer bill. This became effective with the expiration of the the rehab fee. This amount is reported net of vacancy credits granted to customers.
4210	Transfer from General Fund	Transfer of \$300,000 from the General Fund.
4220	Transfer from Fund #2	Transfer of \$50,000 from the Diamond Lake LID Fund.
4280	Transfer from Fund #7	Transfer of \$450,000 from the Asset Acquisition and Replacement Fund.
Requirements		
7250	Construction Projects	Major infrastructure replacement projects will be undertaken with these funds with the Board's approval. The Fairhaven-Brown Neighborhood Rehab Projects and the Spruce-Parrott Project are being funded out of this line item.

ROSEBURG URBAN SANITARY AUTHORITY

RESERVE FUND RESOURCES AND REQUIREMENTS

TREATMENT PLANT EXPANSION FUND FUND #6

HISTORICAL DATA		ADOPTED	Budget	RESOURCES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
536,937	-21,332	383,000	4890	Beginning Fund Balance: Working Capital (Modified Accrual Basis)	20,000	20,000	20,000
4,269	2,277	2,100	4010	Interest Income	1,600	1,600	1,600
76,847	39,036	46,500	4030	Systems Development Charge	33,300	33,300	33,300
1,000,000	750,000	250,000	4280	Transfer From Asset Acquisition and Replacement Fund #7	600,000	600,000	600,000
1,618,053	769,981	681,600		TOTAL RESOURCES	654,900	654,900	654,900
REQUIREMENTS							
Capital Outlay							
0	87,033	0	7230	Skid Steer	0	0	0
83,539	0	0	7240	Cake Truck	0	0	0
0	102	100,000	7250	Miscellaneous Plant Expansion Projects	100,000	100,000	100,000
1,239,444	12,358	188,600	7500	Biosolids Dewatering	100,000	100,000	100,000
23,662	473	100,000	7600	Natural Treatment System Project	161,400	161,400	161,400
1,346,645	99,966	388,600		Total Capital Outlay	361,400	361,400	361,400
Debt Service							
64,550	55,422	46,000	6580	Interest Expense	36,500	36,500	36,500
228,190	237,317	247,000	7980	Principle Payments on Loan(s)	257,000	257,000	257,000
292,740	292,739	293,000		Total Debt Service	293,500	293,500	293,500
1,639,385	392,705	681,600		SUBTOTALS	654,900	654,900	654,900
-21,332	377,276	0	8920	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,618,053	769,981	681,600		TOTAL REQUIREMENTS	654,900	654,900	654,900

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

TREATMENT PLANT EXPANSION FUND #6

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.
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 development of the NTS.
4280	Transfer from Fund #7	Transfer of \$600,000 from the Asset Acquisition and Replacement Fund.

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

TREATMENT PLANT EXPANSION FUND #6

Account Number	Account Name	Description of Resource or Requirements
Requirements		
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	Biosolids dewatering structure and equipment (conveyors).
7600	Natural Treatment System Project	Construction of the NTS Project.
6580 7980	Debt Service	Payment of principal and interest on the NTS loan.

ROSEBURG URBAN SANITARY AUTHORITY

SPECIAL FUND RESOURCES AND REQUIREMENTS

ASSET ACQUISITION AND REPLACEMENT FUND FUND #7

HISTORICAL DATA		ADOPTED	Budget	RESOURCES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
1,005,073	1,015,496	1,280,000	4890	Beginning Fund Balance: Working Capital (Modified Accrual Basis)	1,303,400	1,303,400	1,303,400
2,965	4,475	3,800	4010	Interest Income	6,600	6,600	6,600
1,007,458	1,011,623	1,011,000	4040	Sewer Service Fees	1,020,000	1,020,000	1,020,000
<u>2,015,496</u>	<u>2,031,594</u>	<u>2,294,800</u>		TOTAL RESOURCES	<u>2,330,000</u>	<u>2,330,000</u>	<u>2,330,000</u>
REQUIREMENTS							
Transfers to Other Funds							
0	0	0	8010	Transfer to General Fund #1	0	0	0
0	0	0	8010	Transfer to Infrastructure Replacement Reserve Fund #4	450,000	450,000	450,000
1,000,000	1,000,000	250,000	8010	Transfer to Treatment Plant Expansion Fund #6	600,000	600,000	600,000
0	0	500,000	8010	Transfer to Plant Equipment Replacement Fund #10	500,000	500,000	500,000
1,000,000	1,000,000	750,000		Total Transfers to Other Funds	1,550,000	1,550,000	1,550,000
<u>1,000,000</u>	<u>1,000,000</u>	<u>750,000</u>		SUBTOTALS	<u>1,550,000</u>	<u>1,550,000</u>	<u>1,550,000</u>
1,015,496	1,031,594	1,544,800	8920	UNAPPROPRIATED ENDING FUND BALANCE	780,000	780,000	780,000
<u>2,015,496</u>	<u>2,031,594</u>	<u>2,294,800</u>		TOTAL REQUIREMENTS	<u>2,330,000</u>	<u>2,330,000</u>	<u>2,330,000</u>

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

ASSET ACQUISITION AND REPLACEMENT FUND #7

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs. This amount is reported net of vacancy credits granted to customers.
Requirements		
8010	Transfer to Fund #4	This transfer of \$450,000 to the Infrastructure Replacement Reserve Fund is necessary in order to fund the Fairhaven-Brown Neighborhood Rehab Project and the Spruce-Parrott Project.
8010	Transfer to Fund #6	This transfer of \$600,000 to the Treatment Plant Expansion Fund is necessary in order to fund the biosolids dewatering project at the plant and NTS debt service.
8010	Transfer to Fund #10	This transfer of \$500,000 to the Plant Equipment Replacement Fund is necessary for plant equipment replacement this coming summer including the flat roof replacements, secondary clarifier No. 1 concrete repair and repair of biofilter pump #1.
8920	Unappropriated Ending Fund Balance	The money is reserved for future expenditures. This money cannot be spent during the upcoming budget year unless a supplemental budget is adopted.

ROSEBURG URBAN SANITARY AUTHORITY

SPECIAL FUND RESOURCES AND REQUIREMENTS

PLANT EQUIPMENT REPLACEMENT FUND FUND #10

HISTORICAL DATA		ADOPTED BUDGET 2015-2016	Budget Account Number		PROPOSED BUDGET 2016-2017	APPROVED BUDGET 2016-2017	ADOPTED BUDGET 2016-2017
AUDITED 2013-2014	AUDITED 2014-2015						
				<u>RESOURCES</u>			
1,272,453	1,256,680	1,252,000	4890	Beginning Fund Balance: Working Capital (Modified Accrual Basis)	1,426,100	1,426,100	1,426,100
6,576	5,800	4,800	4010	Interest Income	6,600	6,600	6,600
300,000	0	0	4210	Transfer from General Fund #1	0	0	0
0	250,000	500,000	4280	Transfer from Asset Acquisition and Replacement Fund #7	500,000	500,000	500,000
<u>1,579,029</u>	<u>1,512,480</u>	<u>1,756,800</u>		TOTAL RESOURCES	<u>1,932,700</u>	<u>1,932,700</u>	<u>1,932,700</u>

				<u>REQUIREMENTS</u>			
				<u>Capital Outlay</u>			
322,349	330,118	1,756,800	7080	Miscellaneous Plant Equipment Replacement	1,932,700	1,932,700	1,932,700
322,349	330,118	1,756,800		Total Capital Outlay	1,932,700	1,932,700	1,932,700
322,349	330,118	1,756,800		SUBTOTALS	1,932,700	1,932,700	1,932,700
1,256,680	1,182,362	0	8920	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>1,579,029</u>	<u>1,512,480</u>	<u>1,756,800</u>		TOTAL REQUIREMENTS	<u>1,932,700</u>	<u>1,932,700</u>	<u>1,932,700</u>

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

PLANT EQUIPMENT REPLACEMENT FUND #10

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.
4280	Transfer from Fund #7	Transfer of \$500,000 from the Asset Acquisition and Replacement Fund.

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Budget 2016-2017

PLANT EQUIPMENT REPLACEMENT FUND #10

Account Number	Account Name	Description of Resource or Requirements
		Requirements
7080	Miscellaneous Plant Equipment Replacement	<p>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:</p> <p>Repair biofilter pump #1 Secondary clarifier # 1 concrete repair Primary sludge flow meter Flat roof repairs - admin, blower, ras/was buildings Spill containment pallets (alum) Confined space safety system Enclosed generator for Wilbur #2 lift station Asphalt repair at plant Ultrasonic wet well sensors for Wilbur lift stations Replace (primary clarifier and biotower) refrigerated automatic samplers Digester waste gas flare control system Odor control system at headworks HDPE electrofusion machine</p>

ROSEBURG URBAN SANITARY AUTHORITY

SPECIAL FUND RESOURCES AND REQUIREMENTS

ADMINISTRATION BUILDING FUND FUND #11

HISTORICAL DATA		ADOPTED	Budget	RESOURCES	PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET	Account		BUDGET	BUDGET	BUDGET
2013-2014	2014-2015	2015-2016	Number		2016-2017	2016-2017	2016-2017
62,044	62,878	63,500	4890	Beginning Fund Balance:			
				Working Capital (Modified Accrual Basis)	64,100	64,100	64,100
834	631	600	4010	Interest Income	650	650	650
62,878	63,509	64,100		TOTAL RESOURCES	64,750	64,750	64,750
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ROSEBURG URBAN SANITARY AUTHORITY

Budget 2016-2017

ADMINISTRATION BUILDING FUND #11

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
Requirements		
7770	Administration Building Improvements	This money is budgeted for street improvements and other necessary improvements/replacements at the Administration Building during the 2016-2017 Budget.
8920	Unappropriated Ending Fund Balance	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.