



Roseburg Urban Sanitary Authority

Budget 2021-2022

ROSEBURG URBAN SANITARY AUTHORITY

Budget 2021-2022

BUDGET COMMITTEE

John Dunn	Director Position 1 – Board Chair
Rob Lieberman	Director Position 2 – Board Vice Chair
Jerry Griese	Director Position 3
Kelsey Wood	Director Position 4
David Campos	Director Position 5
Mark Chirrick	Position 1
Mike Jackson	Position 2
Mike Baker	Position 3
Robin VanWinkle	Position 4
Ron Thames	Position 5

STAFF

Jim Baird	General Manager
Christine Morris	Finance Director
Angela Allen	Accounting Specialist
Harmony Williams	Office Assistant
Dave Fromdahl	Information Technology Systems Administrator
Ryon Kershner	Supervising Engineering Technician III
Greg O'Neill	Engineering Technician II
John Bastianelli	Engineering Technician I
Steve Lusch	Collection System Superintendent
Kyle Bartlett	Collection Operator 2-CCTV
Rick Cox	Collection Operator I
Leland Miller	Utility Worker
Andy Blondell	Utility Worker
Devin Freeman	Utility Worker
Nation Jones	Utility Worker

PROPOSED 2021-2022 BUDGET

Resources by Fund

Funds:		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	6,057,000	5,542,600	60,000	11,659,600
Diamond Lake LID	02	25,000	0		25,000
Collection System Expansion	03	329,000	183,477		512,477
Infrastructure Replacement	04	1,468,000	266,000	766,000	2,500,000
Treatment Plant Expansion	06	285,000	97,266		382,266
Asset Acquisition & Replacement	07	1,735,000	1,053,200		2,788,200
Plant Equipment Replacement	10	607,000	3,600	789,400	1,400,000
Administration Building	11	35,000	0		35,000
Total all Funds		10,541,000	7,146,143	1,615,400	19,302,543

Requirements by Fund

Funds:		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	5,587,450	1,555,400	550,000	7,692,850	3,966,750	11,659,600
Diamond Lake LID	02	0	25,000		25,000	0	25,000
Collection System Expansion	03	512,477			512,477	0	512,477
Infrastructure Replacement	04	2,500,000			2,500,000	0	2,500,000
Treatment Plant Expansion	06	382,266			382,266	0	382,266
Asset Acquisition & Replacement	07	0			0	2,788,200	2,788,200
Plant Equipment Replacement	10	1,400,000			1,400,000	0	1,400,000
Administration Building	11	0	35,000		35,000	0	35,000
Total all Funds		10,382,193	1,615,400	550,000	12,547,593	6,754,950	19,302,543

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2021 – 2022 Budget Memorandum

Date: April 28th, 2021

I am pleased to present the proposed FY 2021 – 2022 Roseburg Urban Sanitary Authority (RUSA) budget for your consideration. This budget is presented in accordance with the Oregon Revised Statutes (ORS), Chapter 294, and is designed to present an overview and roadmap for the future operations and capital investments. The budget is a tool used by the Staff and Board to provide adequate funding to meet the operation, maintenance and improvements of the sanitary sewer system. The challenges of an aging system and increasing regulatory requirements drive the funding levels needed to provide services to our customers while being an environmental steward. The budget has been prepared in a modified accrual basis and submitted in a balanced form.

Resources

The resources to support expenditures consist of the following:

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

A little over a year ago, marked the beginning of a global pandemic that has affected the world, the United States, Oregon, and Douglas County. Due to the dramatic effect on wages to our customers the Board made the decision to not charge late fees for unpaid sewer service fees. This greatly reduced the anticipated \$120,000 in penalties an estimated \$1,500.

The System Development Charge was authorized in 2005 and has been adjusted for inflation. The adjusted charge will take effect July 1, 2021.

Cost Controls

RUSA continues to look for opportunities to reduce the long-term operation costs. Staff has utilized our partnership with Jacobs Engineering's Operations Management group to minimize engineering and design project costs associated with the wastewater treatment plant and RUSA's Internationally recognized Natural Treatment System. Jacobs Engineering has provided a contract extension for the 2021 – 2022 fiscal year. The proposed extension reflects a 2.35% increase for all the costs to operate the wastewater treatment plant less the power costs.

For the past several years, RUSA has been included in sanitary sewer work on City and County projects for infrastructure that has reached the end of its useful life. By including RUSA's work in the road reconstruction projects, the overall cost of the sanitary sewer installation is reduced ensures that RUSA will not need to excavate for a repair in a new street.

The FY 2021 – 2022 Budget includes the design and possible construction of the following project that we will be working with the City to complete:

- Douglas Avenue Construction Project

The City of Roseburg and RUSA will complete the design of this project for the inclusion in a list of shovel ready projects should stimulus funding be available as part of the American Rescue Plan Act.

Roseburg Urban Sanitary Authority Sewer Use Rates

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



Staff has completed a five-year Capital Improvement Plan (CIP). This plan recommends that RUSA increase the investment in the collection system and the treatment plant. The average investment in the collection system over the past five years has been approximately \$936,000 per year. The CIP for the collection system recommends an annual investment of approximately \$3,600,000. The average investment in the treatment system over the past five years has been

approximately \$439,000 per year, the CIP for the treatment system recommends an annual investment of approximately \$3,750,000.

Due to the effects of the Covid-19 restrictions over the past year and due to the severe economic impacts to our customers, staff is not proposing any rate increase to the Board. Revenues are adequate to meet the necessary expenditures in the proposed FY 2021-2022 Budget.

Infrastructure Improvements

The average annual inflationary rate of nearly 1.7% over the last year continues to increase the costs of materials, services, and related projects. RUSA continues to invest in the 34+ year old wastewater treatment plant including some sections of the plant that are 64 years old. RUSA's collection system consist of pipe segments ranging in age from new to 110 years with 61% of the system installed prior to 1983 and 39% new or rehabilitated. Due to RUSA's aging infrastructure, RUSA has established an aggressive annual collection system rehabilitation program that is designed to address pipelines that could be prone to failure.

Wastewater Treatment Plant projects in planning:

- Relocate the bisulfite feed system to improve operational reliability
- Odor control unit for Bio-Tower
- WWTP Storm Containment
- Digester Cleaning

Collection System projects in planning:

- Hooker Road Replacement and Rehabilitation Project
- Deer Creek North Trunk Line
- Douglas Avenue Construction Project

General Fund (01)

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

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

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

- Diamond Lake LID Fund (02)
- Collection System Expansion Fund (03)
- Infrastructure Replacement Reserve Fund (04)

- Treatment Plant Expansion Fund (06)
- Asset Acquisition and Replacement Fund (07)
- Plant Equipment Replacement Fund (10)
- Administration Building Fund (11)

The General Fund (01) is the primary operating fund of RUSA. The FY 2021 – 2022 General Fund Budget is proposed to be \$11,659,600 which is an increase of approximately \$602,400 over last year.

The increases in revenue are anticipated primarily from the Beginning Funds.

The General Fund Operating Contingency is proposed at \$550,000, which is the same as last year's proposed budget. The proposed budget includes an Unappropriated Ending Fund Balance of \$3,966,750, a decrease of \$287,072 from last year.

The General Fund includes two transfers to another fund for this proposed budget year:

- Infrastructure Replacement Reserve Fund (04) in the amount of \$766,000; the transfer is made to provide funding for the proposed collection system constructions projects.
- Plant Equipment Replacement Fund (10) in the amount of \$789,400; this transfer is made to provide funding for the proposed treatment plant capital projects.

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, the Engineering Department and the Information Technology Systems Administrator. The Engineering Department includes a Supervising Engineering Technician III, Engineering Technician II and Engineering Technician I. We have included an intern position for the Engineering Department to assist in the conversion of RUSA's files to an electronic format, as well as organize the existing data in our Graphic Information System. This department is staffed at 5.25 FTE.

Personnel Services

Personnel Services for the Administration and Engineering Department category for the FY 2021 – 2022 Budget has increase by \$41,800. This includes salary and other fringe benefits for the staff. PERS average rate for Tier 1, Tier 2 and OPSRP is 19.64% (with the staff paying the 6% employee contribution through payroll deduction) for the proposed budget.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$38,000.

The customer education program will continue 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 and innovative Anaerobic Ammonium Oxidation (Anammox) side stream treatment system.

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

We continue to partner with the local schools to assist in funding for bus travel to visit the Wastewater Treatment Plant and Natural Treatment System. The Roseburg School District, as part of the middle school curriculum, has lesson plans that include water quality and wastewater treatment.

Capital Outlay

This category is proposed to increase for the proposed budget by \$30,000. Major purchases include:

- Landscaping improvements
- Equipment storage building at the treatment plant.

Treatment (Department 06)

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

Materials and Services

Materials and Services for the Proposed Budget has decreased by \$18,728 over the prior year budget.

The decrease can be attributed to the Permit budget line item which was decreased to \$40,000 for the proposed budget. This line item historically has been budgeted to include the services required to negotiate RUSA's National Pollutant Discharge Elimination System (NPDES) DEQ permit. However, the NPDES permit renewal is not expected to happen now until 2025.

The Contracted Services line item reflects the price negotiated in a contract extension with Jacobs, which will be submitted to the Board at the May 12th, 2021 board meeting. The total cost under this contract for operations in the Proposed Budget is \$1,560,000. The contract amount is a \$35,680 increase over the last years cost for a 2.35% increase.

Capital Outlay

There are no changes for the proposed expenditures of \$25,000 for Capital Outlay in the Treatment Department. These funds are used for miscellaneous minor improvements or equipment replacements associated with the plant and pump stations.

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

Collection (Department 07)

This department provides the funding to support the Collection Department. This department includes the Collection System Superintendent, Collection Operator II-CCTV, Collection Operator I and four (4) Utility Workers. We have included an intern position for the Collection Department to assist in seasonal tasks. This department is staffed at 7.25 FTE.

Personnel Services

Personnel Services for the Collection Department has increased by \$19,575 from last year. This includes salaries and other fringe benefits for the Collection Department.

Materials and Services

Materials and Services has increased \$4,000 for the proposed budget.

Capital Outlay

The Capital Outlay category has decreased by \$403,500 for the FY 2021 – 2022 Budget. Major expenditures planned for the fiscal year in this department are:

- Purchase of a Pickup truck.
- Purchase of an additional CCTV camera and transporter for lateral inspection.

Finance (Department 08)

This department provides the funding to support the Finance Department. The department includes the Finance Director, Accounting Specialist and Office Assistant. We have included two intern positions for the Finance Department to work on converting files to an electronic format. This department is staffed at 3.25 FTE.

Personnel Services

Personnel Services for the Finance Department has increased approximately \$18,475. This category includes salaries and other fringe benefits for the Finance Department.

Materials and Services

The Materials and Services category for the proposed budget has increased \$2,950.

Capital Outlay

The Capital Outlay category for the Finance Department has increased by \$1,500 for the proposed budget.

Other Funds

Diamond Lake LID Fund (02)

The purpose of this fund was to account for the construction cost and the collection of the assessments for repayment of the debt on the new sewer collection system on East Diamond Lake Blvd project. The debt service related to this project was retired in the FY 2015 – 2016 Budget. The revenue from the repayment of the related assessments was accounted for in this fund. The assessments were all due in FY 2018 – 2019 Budget. As there are no new resources

or expenditures to be budgeted from this fund, the beginning fund balance will be transferred to the General Fund (01) and the fund will be closed in the FY 2021 – 2022 Budget.

Collection System Expansion Fund (03)

This fund is for the deposit of the Collection System portion of the System Development Charges (SDC). The monies in this fund are restricted to expansion of capacity in the collection system. The total resources proposed are \$512,477, an increase of \$145,315.

In 2019 the City of Roseburg established a System Development Charge (SDC) Buydown program to help meet the City Council 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 entered into an agreement to allow the URA to enter into a ten-year SDC payback with RUSA for projects that meet the requirements of the SDC Buydown program. The URA will pay equal payments once a year to RUSA for the outstanding SDC's over the term of the agreement.

The total expenditure budget is proposed at \$512,477 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.

All replacement projects are authorized and approved by the Board of Directors. This year we will be rehabilitating or replacing sections of the gravity sewer on Hooker Road.

We are proposing a transfer from the General Fund (01) of \$766,000. Total resources for this fund for the proposed budget are \$2,500,000.

Total expenditures budget is proposed at \$2,500,000, an increase of \$265,000.

Treatment Plant Expansion Fund (06)

This fund is for the deposit of the Treatment Plant Expansion portion of the System Development Charges (SDC). This is a restricted fund used for any necessary treatment plant expansion projects.

As noted in the Collection System Expansion Fund (03), we are participating in the System Development Charge (SDC) Buydown program with the City to increase multifamily housing in Roseburg. The SDC fees will be paid over 10 years.

The total resources for this fund in the FY 2021 - 2022 Budget are proposed to be \$382,266 with the total expenditures budget proposed at \$382,266.

Asset Acquisition and Replacement Fund (07)

The purpose of this fund is to provide a place to build a reserve for future major asset acquisition and/or asset replacements which are projected. The intent is to transfer, as needed, from this fund to the appropriate fund where an asset is to be budgeted and acquired. The total resources for this fund for the FY 2021 - 2022 Budget are proposed to be 2,788,200. There are no

expenditures proposed in this budget. The unappropriated ending fund balance is proposed to be \$2,788,200.

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$1,400,000. We are proposing budgeting \$1,400,000 in the FY 2021 - 2022 Budget for the replacement of plant equipment.

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

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

Administration Building Fund (11)

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

We will be transferring the remaining resources to the General Fund (01) and the fund will be closed.

Conclusion:

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

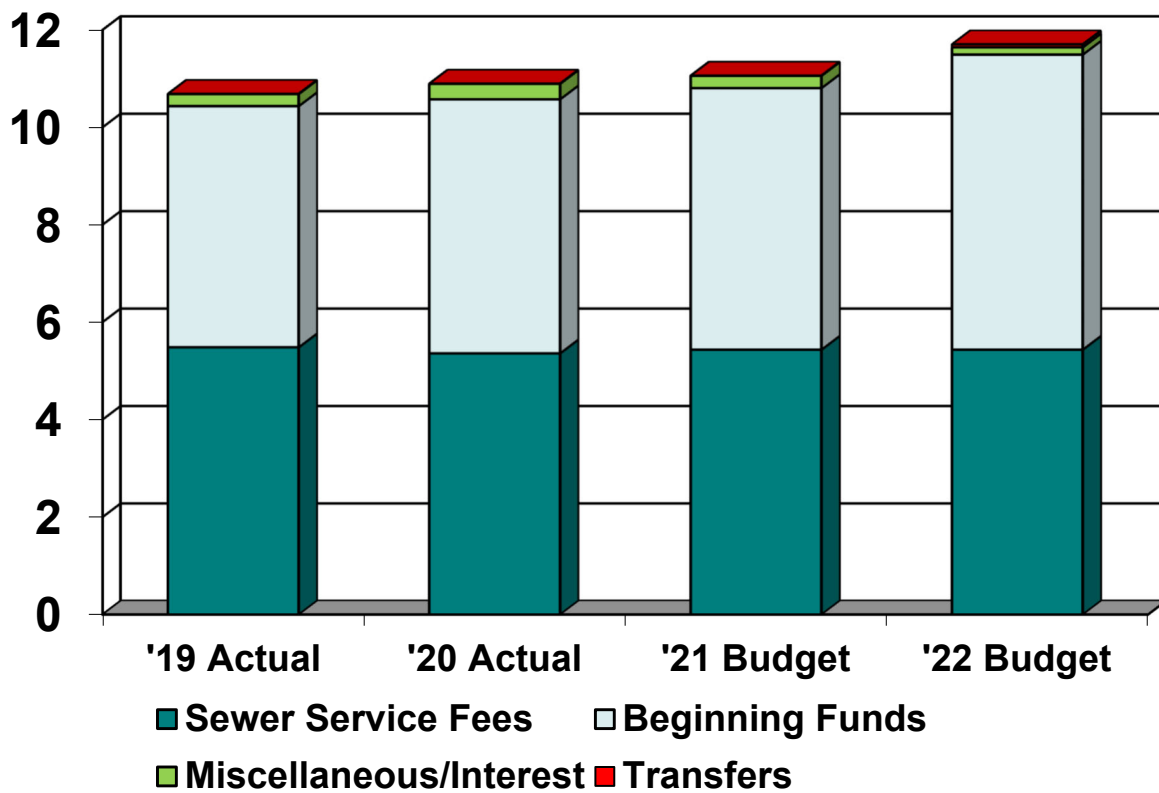
Respectfully Submitted,

James V. Baird

James V. Baird, General Manager

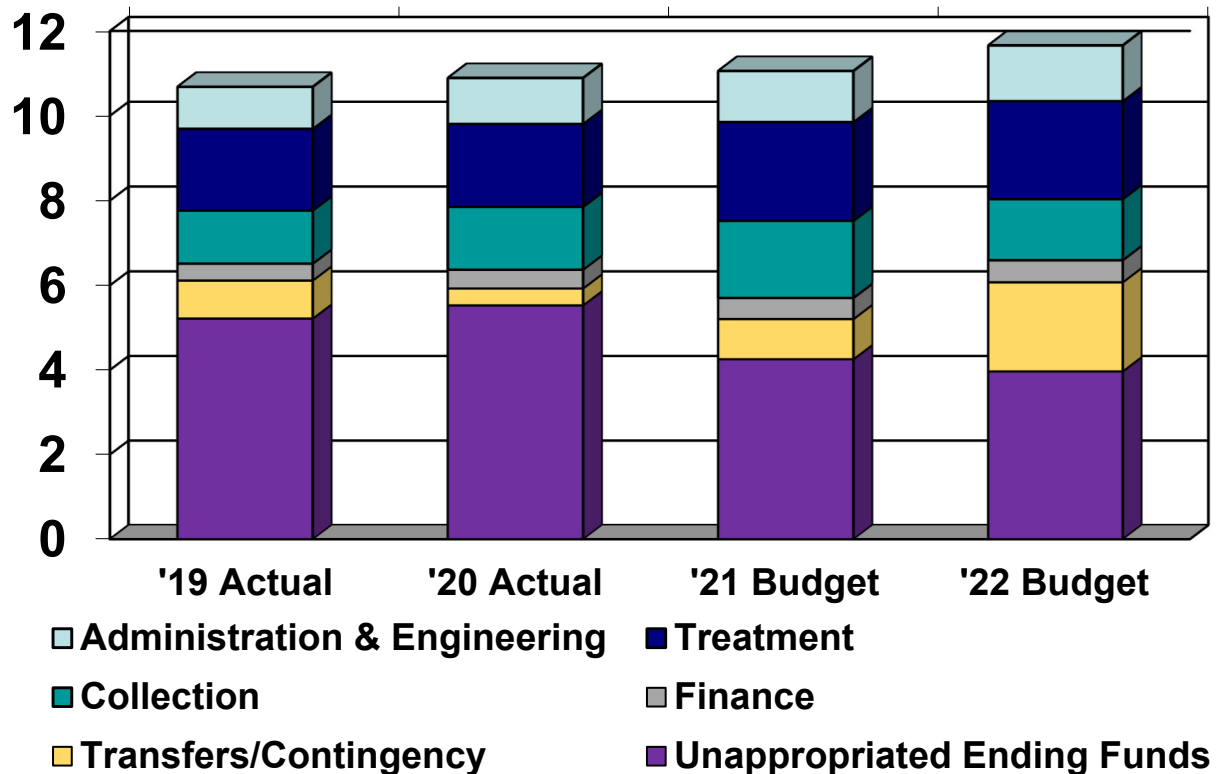
General Fund - Resources

(In Millions \$)



General Fund - Requirements

(In Millions \$)



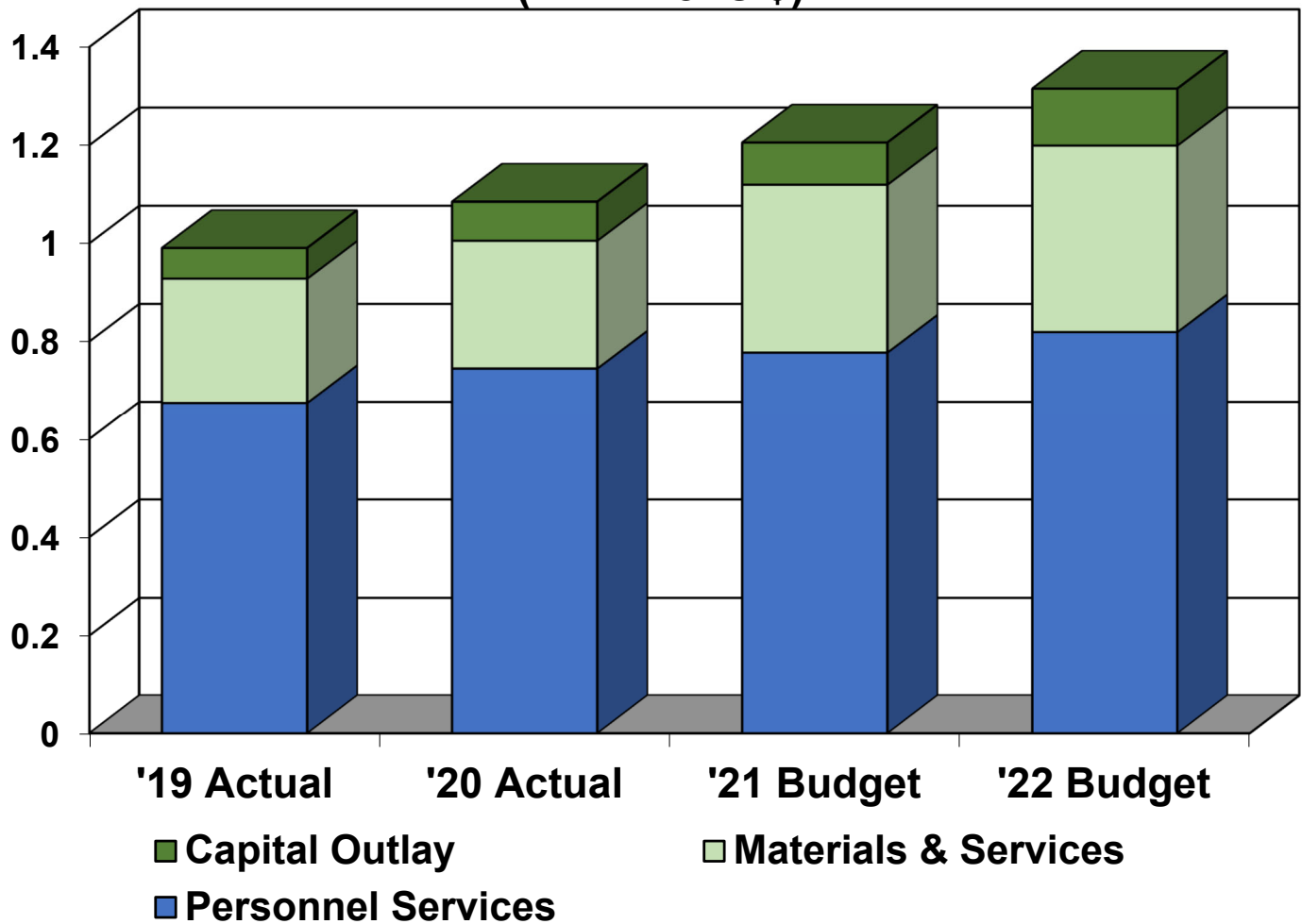
GENERAL FUND (01)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
			RESOURCES			
4,951,385	5,215,519	5,370,000	4890 BEGINNING FUNDS	6,057,000		
			REVENUES			
69,957	72,448	52,500	4010 Interest Income	30,000		
5,344,323	5,275,141	5,300,000	4040 Sewer Service Fees (Net)	5,304,000		
83,332	207,641	100,000	4050 Miscellaneous Income	94,000		
2,500	1,985	2,500	4060 Permits	2,000		
6,250	14,064	5,500	4070 Miscellaneous Collection Services	5,500		
6,760	7,430	8,000	4080 Title Clearances	7,700		
14,490	14,070	14,500	4100 UB Renter Fees	13,300		
124,047	69,759	120,000	4110 Penalties	75,000		
1,100	1,100	1,200	4120 New Account Fees	1,100		
0	0	0	4250 Transfer from Other Funds	60,000		
5,000	0	5,000	4300 Grants	5,000		
74,223	13,452	78,000	4880 Proceeds from Sale of Assets	5,000		
5,731,982	5,677,090	5,687,200	TOTAL REVENUES	5,602,600	0	0
10,683,367	10,892,609	11,057,200	TOTAL RESOURCES	11,659,600	0	0
			REQUIREMENTS			
			ADMINISTRATION & ENGINEERING			
674,334	744,687	777,200	Personnel Services	819,000	0	0
253,494	260,455	342,000	Materials & Services	380,000	0	0
62,539	79,508	86,000	Capital Outlay	116,000	0	0
990,367	1,084,650	1,205,200	TOTAL ADMINISTRATION & ENGINEERING	1,315,000	0	0
			TREATMENT			
1,910,830	1,930,032	2,303,728	Materials & Services	2,285,000	0	0
15,027	25,424	25,000	Capital Outlay	25,000	0	0
1,925,857	1,955,456	2,328,728	TOTAL TREATMENT	2,310,000	0	0
			COLLECTION			
651,457	719,153	804,625	Personnel Services	824,200	0	0
112,572	107,817	169,500	Materials & Services	173,500	0	0
490,088	654,175	845,500	Capital Outlay	442,000	0	0
1,254,117	1,481,145	1,819,625	TOTAL COLLECTION	1,439,700	0	0
			FINANCE			
320,940	368,056	387,225	Personnel Services	405,700	0	0
70,300	75,434	87,300	Materials & Services	90,250	0	0
6,267	955	25,300	Capital Outlay	26,800	0	0
397,507	444,445	499,825	TOTAL FINANCE	522,750	0	0
4,567,848	4,965,696	5,853,378	TOTAL EXPENDITURES	5,587,450	0	0
			TRANSFERS TO OTHER FUNDS & CONTINGENCY			
900,000	400,000	400,000	8010 Transfer to Fund 04	766,000		
0	0	0	8010 Transfer to Fund 07	0		
0	0	0	8010 Transfer to Fund 10	789,400		
0	0	550,000	7890 General Operating Contingency	550,000		
900,000	400,000	950,000	TOTAL TRANSFERS & CONTINENCY	2,105,400	0	0
5,215,519	5,526,913	4,253,822	8920 UNAPPROPRIATED ENDING FUNDS	3,966,750	0	0
10,683,367	10,892,609	11,057,200	TOTAL REQUIREMENTS	11,659,600	0	0

GENERAL FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs, including administration and engineering, treatment, collection and finance. This amount is reported net of the vacancy credit granted to customers.
4050	Miscellaneous Income	Consists of fees from rebates, gray water disposal, bulk wastewater disposal and other miscellaneous cash receipts.
4060	Permits	Income from demo, relay and building sewer permits issued.
4070	Miscellaneous Collection Services	Consists of fees charged for tap cut, core drilling, flushing, TV work and any other miscellaneous services provided by the Collection Crew (includes equipment rental).
4080	Title Clearances	Fees charged to the Title Companies for title clearance requests.
4100	UB Renter Fees	Fee for mailing a copy of the sewer service bill to the renter of a billing customer.
4110	Penalties	Consists of late payment fees charged on the sewer service bills, penalties added to the property tax turnovers at fiscal year end, and other penalties, as appropriate.
4120	New Account Fees	One time charge for set-up of a new sewer service customer account.
4210	Transfer from Other Funds	Transfer of \$25,000 and \$35,000 from the Diamond Lake LID Fund (02) and Administration Building Fund (11), respectively, for the 2021-2022 budget year.
4300	Grants	Includes both safety and internship grants from Special Districts Association of Oregon (SDAO).
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. Absolutely no expenditures may be made from this line item except in an emergency situation created by civil disturbance or natural disaster.

Administration and Engineering (In Millions \$)



ADMINISTRATION AND ENGINEERING STAFF:

JIM BAIRD

GENERAL MANAGER

DAVE FROMDAHL

INFORMATION TECHNOLOGY SYSTEMS ADMINISTRATOR

RYON KERSHNER

SUPERVISING ENGINEERING TECHNICIAN III

GREG O'NEILL

ENGINEERING TECHNICIAN II

JOHN BASTIANELLI

ENGINEERING TECHNICIAN I

GENERAL FUND (01)

ADMINISTRATION & ENGINEERING - (DEPT 05)

HISTORICAL DATA					ADOPTED		
AUDITED	AUDITED				BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021			2021-2022	2021-2022	2021-2022
PERSONNEL SERVICES							
419,342	456,697	470,000	6110	Salaries	495,000		
581	3,388	5,000	6120	Overtime	5,000		
7,157	7,888	8,000	6140	Part Time	8,000		
133,602	140,491	152,600	6210	Health Benefits	152,600		
3,236	3,300	4,100	6230	Workers' Compensation	4,100		
31,934	34,603	35,500	6240	Social Security	37,500		
1,948	1,566	2,000	6250	Unemployment Insurance	2,800		
76,534	96,754	100,000	6260	Retirement (PERS)	114,000		
674,334	744,687	777,200	TOTAL PERSONNEL SERVICES		819,000	0	0
5.25	5.25	5.25	Total Full-Time Equivalent (FTE)		5.25	5.25	5.25
MATERIALS & SERVICES							
30	100	500	6280	Sewer Bill Refunds	500		
14,925	13,875	20,000	6310	Office Supplies	20,000		
0	0	4,500	6330	Printing & Binding	4,500		
35,451	35,754	48,000	6350	Equipment/Software Agreements	53,000		
684	100	2,400	6380	Personal Equipment	2,000		
10,733	7,589	12,000	6410	Dues & Memberships	13,000		
18,400	18,500	20,000	6420	Audit	20,000		
9,692	8,890	24,000	6430	Travel & Training	24,000		
94,315	96,172	102,000	6460	Insurance - Property & Liability	117,000		
11,903	7,649	14,600	6470	Utilities - Power	17,000		
19,804	20,183	23,000	6480	Utilities - Other	24,000		
9,550	2,247	10,000	6490	Legal	11,000		
8,315	26,276	29,000	6500	Professional Services/Consulting	34,000		
12,038	9,929	16,000	6570	Building & Grounds Maintenance	24,000		
2,188	2,895	6,000	6790	Field Tech Materials & Supplies	6,000		
5,466	10,296	10,000	6800	Customer/Public Education	10,000		
253,494	260,455	342,000	TOTAL MATERIALS & SERVICES		380,000	0	0
CAPITAL OUTLAY							
18,875	24,144	40,000	7080	Miscellaneous Office Equipment	20,000		
0	3,233	8,000	7280	Field Tech Equipment	11,000		
36,282	37,102	0	7360	Pick-up Truck/Vehicle	0		
0	14,193	0	7400	Aerial Photos	0		
7,382	836	38,000	7570	Buildings & Grounds Improvements	85,000		
62,539	79,508	86,000	TOTAL CAPITAL OUTLAY		116,000	0	0
990,367	1,084,650	1,205,200	TOTAL ADMIN & ENG REQUIREMENTS		1,315,000	0	0

GENERAL FUND
ADMINISTRATION & ENGINEERING

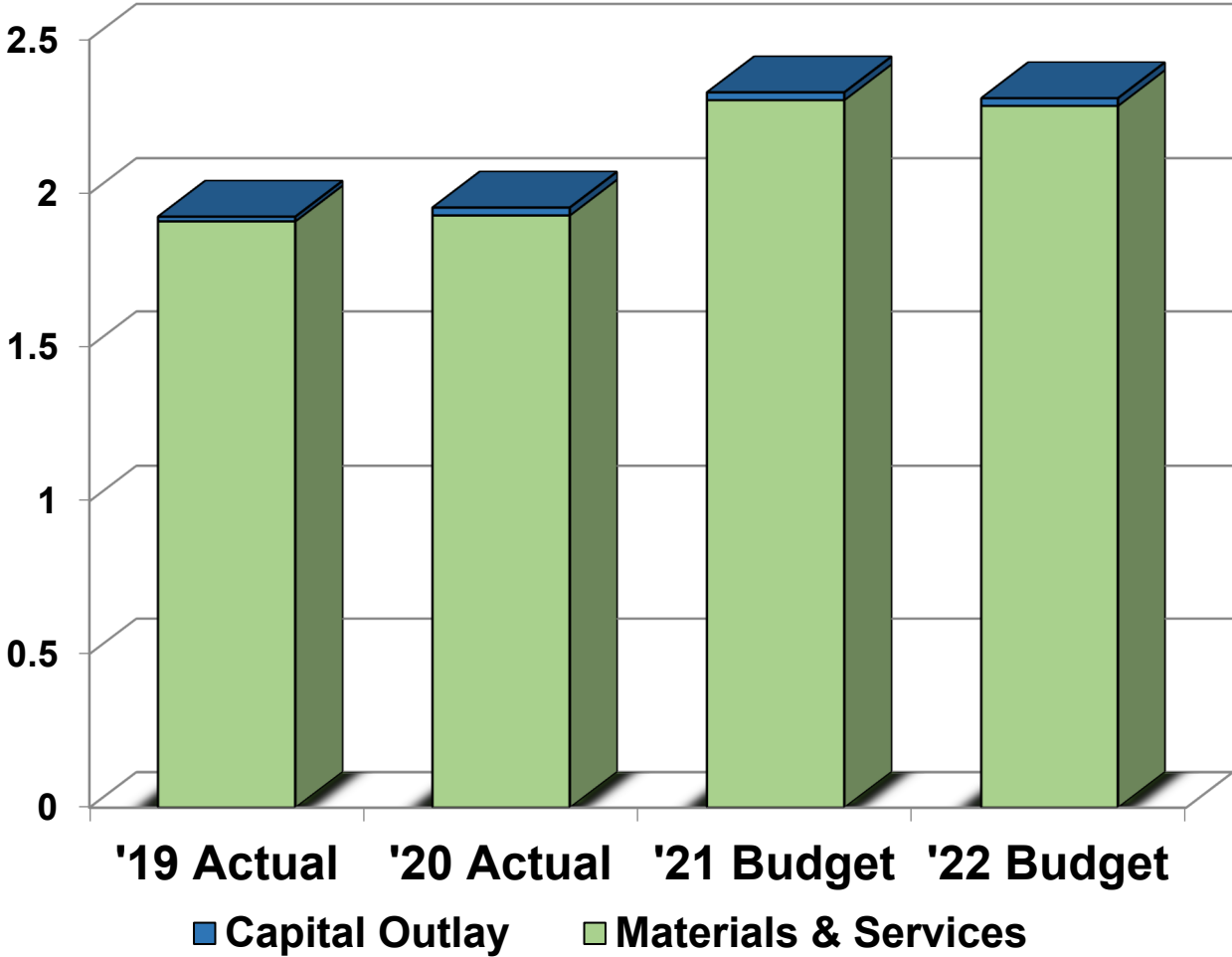
Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salary, benefits and other payroll obligations for the General Manager, Information Technology Systems Administrator, Supervising Engineering Technician III, Engineering Technician II, Engineering Technician I and Part Time.
6280	Sewer Bill Refunds	Refunds due to corrections to customer sewer bills.
6310	Office Supplies	Supplies and miscellaneous items for operating the office, for the Administration and Engineering staff.
6330	Printing & Binding	Costs for mailing of customer notices.
6350	Equipment/ Software Agreements	Includes equipment maintenance and software agreements for asset management, mapping, print services and other software agreements.
6380	Personal Equipment	Rain gear, work pants and work boots for Engineering personnel.
6410	Dues & Memberships	Memberships fees for professional organizations for the Administration and Engineering Department and the Board.
6420	Audit	Estimated cost of the annual audit.
6430	Travel & Training	Expenses for professional development for the General Manager, Engineering personnel and IT Systems Administrator. Includes costs associated with Board training.
6460	Insurance	Cyber security, liability and property insurance costs including associated broker fees.
6470	Utilities-Power	Electricity and natural gas for the administrative office building.
6480	Utilities-Other	Cost of telephones, garbage, water and other utility services for the administrative office building.
6490	Legal	Attorney's fees, plus the cost of legal notices and publications required for the budget, purchasing, etc. in accordance with Oregon law. Includes election costs.
6500	Professional Services/ Consulting	This line item will be used as necessary for assistance in preparing contract review policies and procedures and outside computer consulting and support, as needed.

GENERAL FUND
ADMINISTRATION & ENGINEERING

Account Number	Account Name	Description of Resource or Requirements
6570	Building & Grounds Maintenance	Cost of janitorial services, security system, maintenance of HVAC system, landscaping services, pest control and other maintenance items as needed.
6790	Field Tech Materials and Supplies	Supplies and miscellaneous items for operating in the field for the Engineering Department.
6800	Customer/ Public Education	Used to fund programs for informing our customers concerning issues such as fats, oils and greases (FOG) reduction, non-used drug disposal, and function and operation of our Natural Treatment System (NTS). Website costs are also included.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, Engineering Department and the IT Systems Administrator. Specific requests for the upcoming fiscal year include two replacement workstations, two replacement laptops, and a new AV receiver for the Board Room.
7280	Field Tech Equipment	Miscellaneous testing equipment for sewer lines, drafting tools, and equipment used in the field.
7360	Pick-Up Truck	Replace Inspector pick-up truck.
7400	Aerial Photos	New aerial mapping of the service boundary.
7570	Buildings & Grounds Improvements	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include new landscaping and a storage building.

TREATMENT

(In Millions \$)



JACOBS OPERATIONS AND MANAGEMENT GROUP:

JADE MECHAM PROJECT MANAGER II

OPERATIONS SUPERVISOR

ADMINISTRATION ASSISTANT

LEAD MECHANIC

MECHANIC

LEAD OPERATOR

LAB ANALYST II

OPERATOR I

OPERATOR

OPERATOR IN TRAINING

EQUIPMENT OPERATOR

GENERAL FUND (01)
TREATMENT - (DEPT 06)

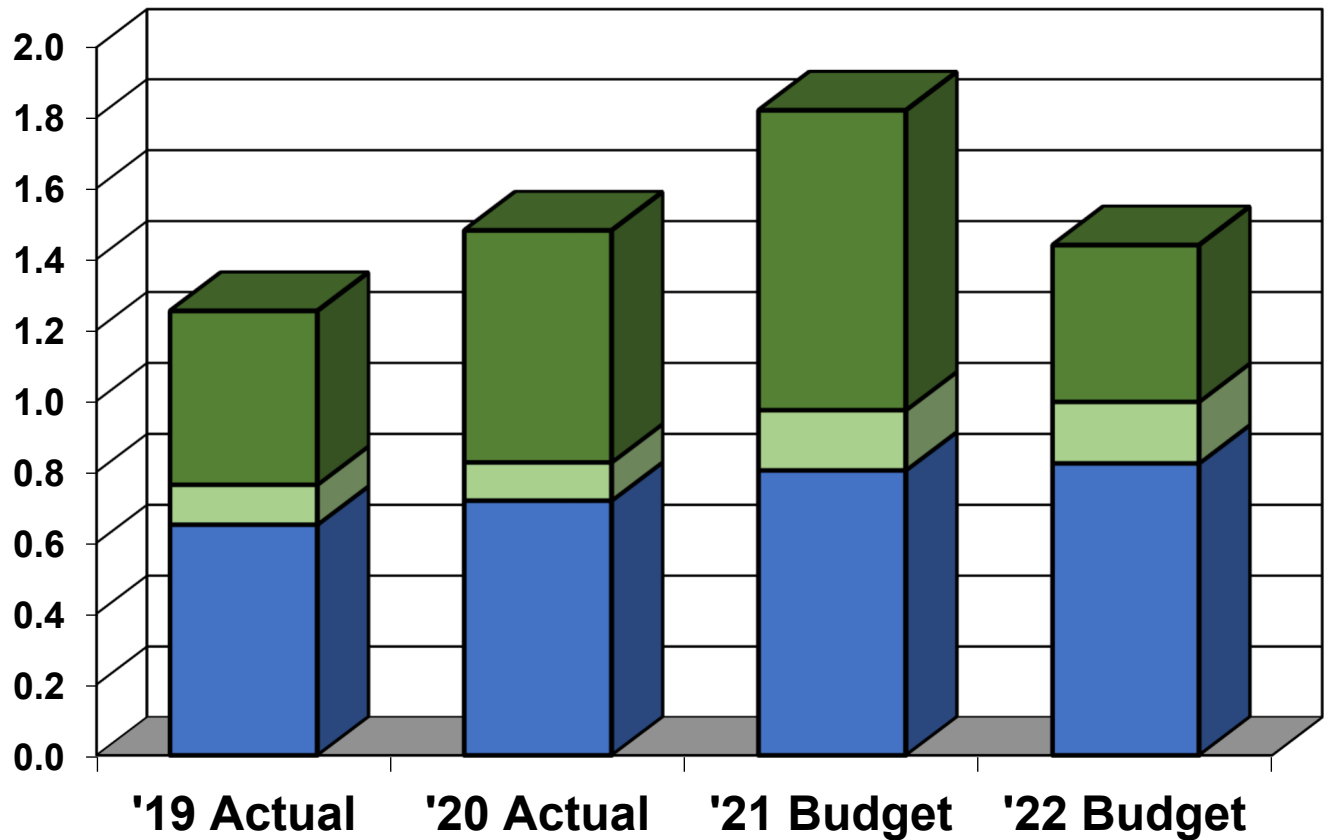
HISTORICAL DATA			ADOPTED			PROPOSED			APPROVED			ADOPTED		
AUDITED		AUDITED		BUDGET					BUDGET		BUDGET		BUDGET	
2018-2019		2019-2020		2020-2021					2021-2022		2021-2022		2021-2022	
MATERIALS & SERVICES														
25,525		27,383		100,000		6370	Permits			40,000				
286,613		250,352		336,000		6470	Utilities - Power (Plant/Lift Stations)			336,000				
73,245		78,449		116,000		6475	Utilities - Power (NTS)			116,000				
11,658		11,774		13,200		6480	Utilities - Other (Telemetry & Cameras)			15,000				
0		0		84,000		6540	Engineering Services			84,000				
0		0		10,000		6550	Rental Houses Expense			10,000				
50,636		21,784		60,000		6560	Monitoring & Testing - NTS			60,000				
18,262		71,899		64,000		6570	NTS Site Maintenance			64,000				
1,444,891		1,468,391		1,520,528		6770	Contract Services - Jacobs			1,560,000				
1,910,830		1,930,032		2,303,728		TOTAL MATERIALS & SERVICES			2,285,000		0		0	
CAPITAL OUTLAY														
12,377		21,462		20,000		7080	Miscellaneous Capital Equipment			20,000				
2,650		3,962		5,000		7700	RUSA Improvements & Equipment			5,000				
15,027		25,424		25,000		TOTAL CAPITAL OUTLAY			25,000		0		0	
1,925,857		1,955,456		2,328,728		TOTAL TREATMENT REQUIREMENTS			2,310,000		0		0	

**GENERAL FUND
TREATMENT**

Account Number	Account Name	Description of Resource or Requirements
6370	Permits	This line item includes Oregon DEQ Annual Water Quality Permit, Oregon DEQ storm discharge permit and the boiler permit at the treatment plant.
6470	Utilities - Power (Plant/ Lift Stations)	Electricity for operating the plant and lift stations.
6475	Utilities - Power (NTS)	Electricity for operating the NTS.
6480	Utilities - Other (Telemetry & Cameras)	Includes security camers annual fee, remote telemetry unit annual cost for nine (9) lift stations.
6540	Engineering Services	Includes design costs associated with the wastewater treatment plant and lift stations.
6550	Rental House Expenses	Costs associated with the house on Long Meadows Lane.
6560	Monitoring and Testing - NTS	Costs associated with the monitoring, testing, evaluation, and reporting of the operation of the NTS.
6570	NTS Site Maintenance	Covers site maintenance at the NTS.
6770	Contract Services	Cost to have Jacobs/ch2m operate the wastewater treatment plant, Pretreatment program, NTS, and lift stations.
7080	Miscellaneous Capital Equipment	Miscellaneous capital improvements to the plant and lift stations, and other improvements, as necessary.
7700	RUSA Improvements and Equipment	For minor improvements and equipment at the NTS and lift stations.

COLLECTION

(In Millions \$)



■ Personnel Services ■ Materials & Services ■ Capital Outlay

COLLECTION STAFF:

STEPHEN LUSCH	COLLECTION SYSTEM SUPERINTENDENT
KYLE BARTLETT	COLLECTION OPERATOR II – CCTV
RICK COX	COLLECTION OPERATOR I
LELAND MILLER	UTILITY WORKER
ANDY BLONDELL	UTILITY WORKER
DEVIN FREEMAN	UTILITY WORKER
NATION JONES	UTILITY WORKER

GENERAL FUND (01)
COLLECTION - (DEPT 07)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020		2020-2021		2021-2022	2021-2022	2021-2022
				PERSONNEL SERVICES			
378,397	403,922		435,000	6110 Salaries	442,000		
17,225	17,305		25,000	6120 Overtime	25,000		
0	3,534		7,000	6140 Part Time	7,000		
165,015	179,824		210,900	6210 Health Benefits	210,900		
7,883	8,543		9,000	6230 Workers' Compensation	9,000		
29,772	32,066		36,000	6240 Social Security	36,500		
2,515	2,206		2,725	6250 Unemployment Insurance	3,800		
50,650	71,753		79,000	6260 Retirement (PERS)	90,000		
651,457	719,153		804,625	TOTAL PERSONNEL SERVICES	824,200	0	0
7.00	7.25		7.25	Total Full-Time Equivalent (FTE)	7.25	7.25	7.25
				MATERIALS & SERVICES			
2,202	1,515		6,000	6340 Miscellaneous Equipment Rental	6,000		
20,004	13,552		24,000	6350 Equipment Maintenance	24,000		
32,891	32,005		47,000	6360 Vehicle Maintenance	48,000		
1,552	2,631		5,000	6380 Personal Equipment	6,000		
884	2,871		3,500	6410 Dues, Subscriptions, & Memberships	4,000		
9,188	3,969		14,000	6430 Travel & Training	14,000		
4,095	5,306		6,000	6480 Utilities - Other	6,000		
1,620	236		15,500	6540 Engineering Services/Administration	15,500		
6,740	8,416		8,500	6730 Safety Materials & Services	10,000		
33,396	37,316		40,000	6790 Materials & Supplies	40,000		
112,572	107,817		169,500	TOTAL MATERIALS & SERVICES	173,500	0	0
				CAPITAL OUTLAY			
13,405	2,066		8,500	7030 Safety Equipment	41,000		
22,551	20,674		22,000	7080 Miscellaneous Capital Equipment	22,000		
22,014	1,752		120,000	7140 I & I Sewer Separation	120,000		
0	0		125,000	7210 Excavator	0		
11,373	81,443		100,000	7250 Capital Projects & Misc. Repairs	100,000		
0	449,489		460,000	7260 Combination Truck	0		
40,775	89,751		0	7270 Service Truck	0		
0	0		0	7280 Pickup Truck	44,000		
372,457	0		0	7290 CCTV Van & Equipment	115,000		
7,513	9,000		10,000	7530 Asset Management Software Upgrades	0		
490,088	654,175		845,500	TOTAL CAPITAL OUTLAY	442,000	0	0
1,254,117	1,481,145		1,819,625	TOTAL COLLECTION REQUIREMENTS	1,439,700	0	0

GENERAL FUND COLLECTION

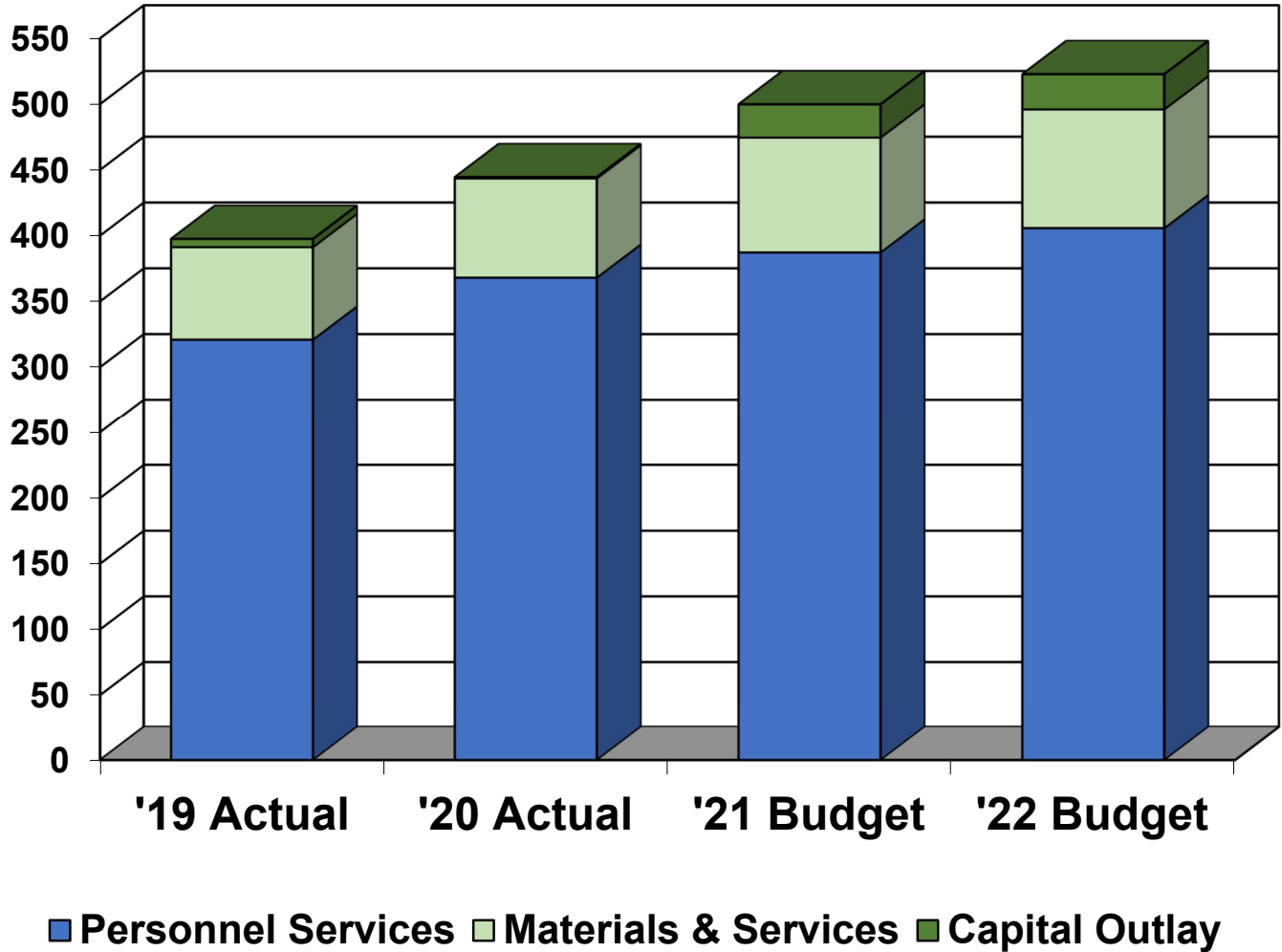
Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Collection System Superintendent, Collection crew and a part time summer employee.
6340	Equipment Rental	Cost of miscellaneous rental equipment for sewer line repairs and maintenance.
6350	Equipment Maintenance	Maintenance and repair of Collection equipment.
6360	Vehicle Maintenance	Operation and maintenance costs of vehicles including tires, fuel, oil, parts and repairs.
6380	Personal Equipment	Replacement, as necessary due to wear and damage of rain gear, gloves, work pants and safety boots for the Collection Crew.
6410	Dues, Subscriptions & Memberships	Membership fees for professional organizations for the Collection Crew.
6430	Travel & Training	Expenses for professional conferences, seminars, meetings, short schools, educational material and related traveling expenses for the Collection Department.
6480	Utilities-Other	Includes bulk water charges, utility locates and Douglas County landfill disposal fees for the Collection Department.
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds.
6730	Safety Materials & Services	Safety related materials, examinations, and training services. This includes commercial driver license (CDL) testing, drug screening, first aid, hepatitis vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs and miscellaneous parts and supplies used by the Collection Department.

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
7030	Safety Equipment	Miscellaneous equipment needed for employee safety and Occupational Safety and Health Administration (OSHA) compliance.
7080	Miscellaneous Capital Equipment	Proposed purchases for upcoming year include power tool kits, radios, computer replacement and miscellaneous tech equipment.
7140	I & I Sewer Separation	Construction projects to correct problems with excessive inflow and infiltration into the sanitary sewer system.
7210	Excavator	Purchase of excavator for use on small projects and for the maintenance at the Natural Treatment System.
7250	Capital Projects & Miscellaneous Repairs	Miscellaneous projects includes raising and patching of manholes and other construction projects and repairs identified, as necessary.
7260	Combination Truck	Replacement of flusher truck.
7270	Service Truck	Service truck with utility body.
7280	Pickup Truck	Pickup truck for Locator.
7290	CCTV Van & Equipment	Replacement of CCTV Van and for purchase of the Equipment for the CCTV Van.
7530	Asset Management Software Upgrades	In prior years used for the asset management modifications and upgrades to Lucity licenses.

FINANCE

(In Thousands \$)



FINANCE STAFF:

CHRISTINE MORRIS

FINANCE DIRECTOR

ANGIE ALLEN

ACCOUNTING SPECIALIST

HARMONY WILLIAMS

OFFICE ASSISTANT

GENERAL FUND (01)

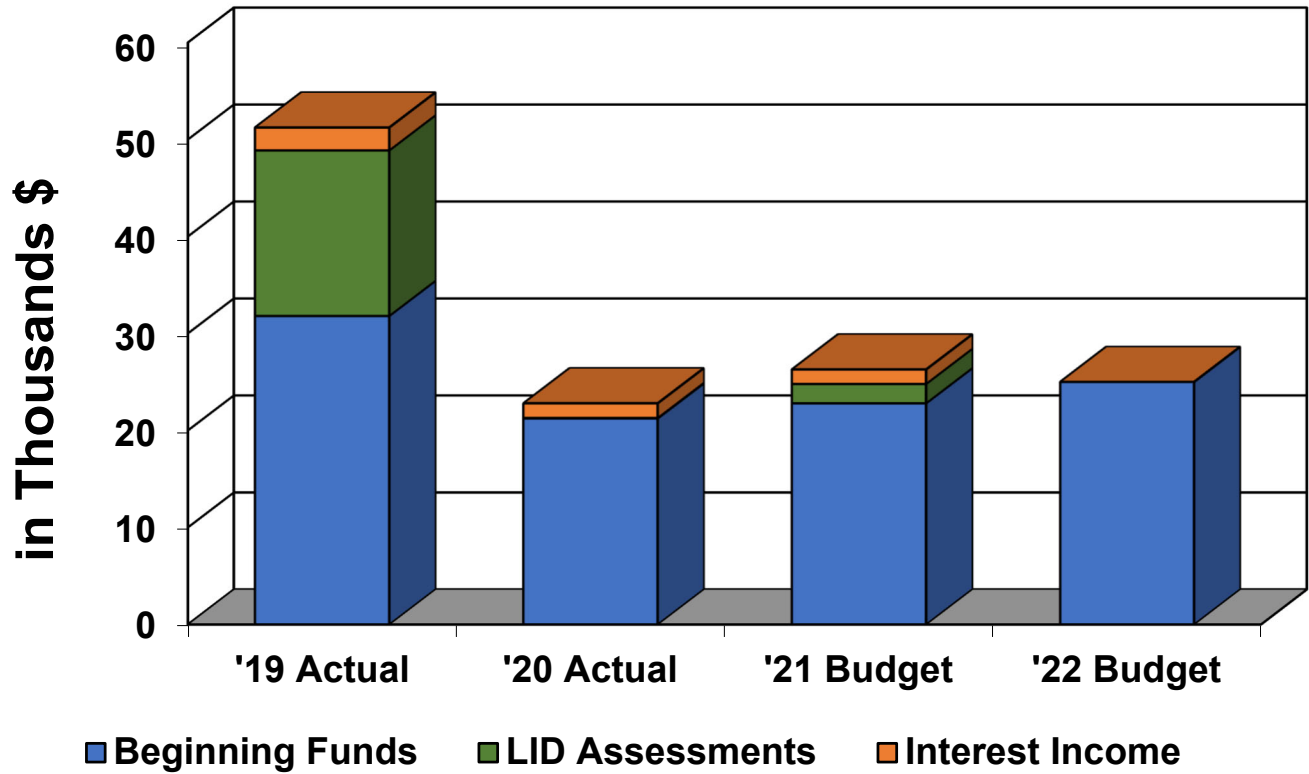
FINANCE - (DEPT 08)

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020		2020-2021		2021-2022	2021-2022	2021-2022
PERSONNEL SERVICES							
200,381	223,254		230,000	6110 Salaries	239,000		
68	0		2,500	6120 Overtime	2,500		
3,954	9,073		9,000	6140 Part-Time	9,000		
80,261	83,666		91,100	6210 Health Benefits	91,100		
274	311		400	6230 Workers' Compensation	400		
15,361	17,521		19,000	6240 Social Security	19,500		
1,098	1,077		1,225	6250 State Unemployment	1,700		
19,543	33,154		34,000	6260 Retirement (PERS)	42,500		
320,940	368,056		387,225	TOTAL PERSONNEL SERVICES	405,700	0	0
3.25	3.25		3.25	Total Full-Time Equivalent (FTE)	3.25	3.25	3.25
MATERIALS & SERVICES							
7,585	9,120		9,500	6310 Office Supplies	9,500		
31,083	30,869		35,000	6320 Postage	35,500		
724	2,286		3,000	6350 Equipment Maintenance	3,000		
7,470	8,237		8,600	6400 Bank Fees	9,000		
700	1,085		1,200	6410 Dues, Subscriptions, & Memberships	1,250		
1,282	2,767		5,000	6430 Travel & Training	5,000		
21,456	21,070		25,000	6530 Computer Maintenance	27,000		
70,300	75,434		87,300	TOTAL MATERIALS & SERVICES	90,250	0	0
CAPITAL OUTLAY							
275	0		1,800	7070 Computer Programs	1,800		
5,992	955		6,000	7080 Office Equipment	7,500		
0	0		17,500	7390 Finance Software Upgrade	17,500		
6,267	955		25,300	TOTAL CAPITAL OUTLAY	26,800	0	0
397,507	444,445		499,825	TOTAL FINANCE REQUIREMENTS	522,750	0	0

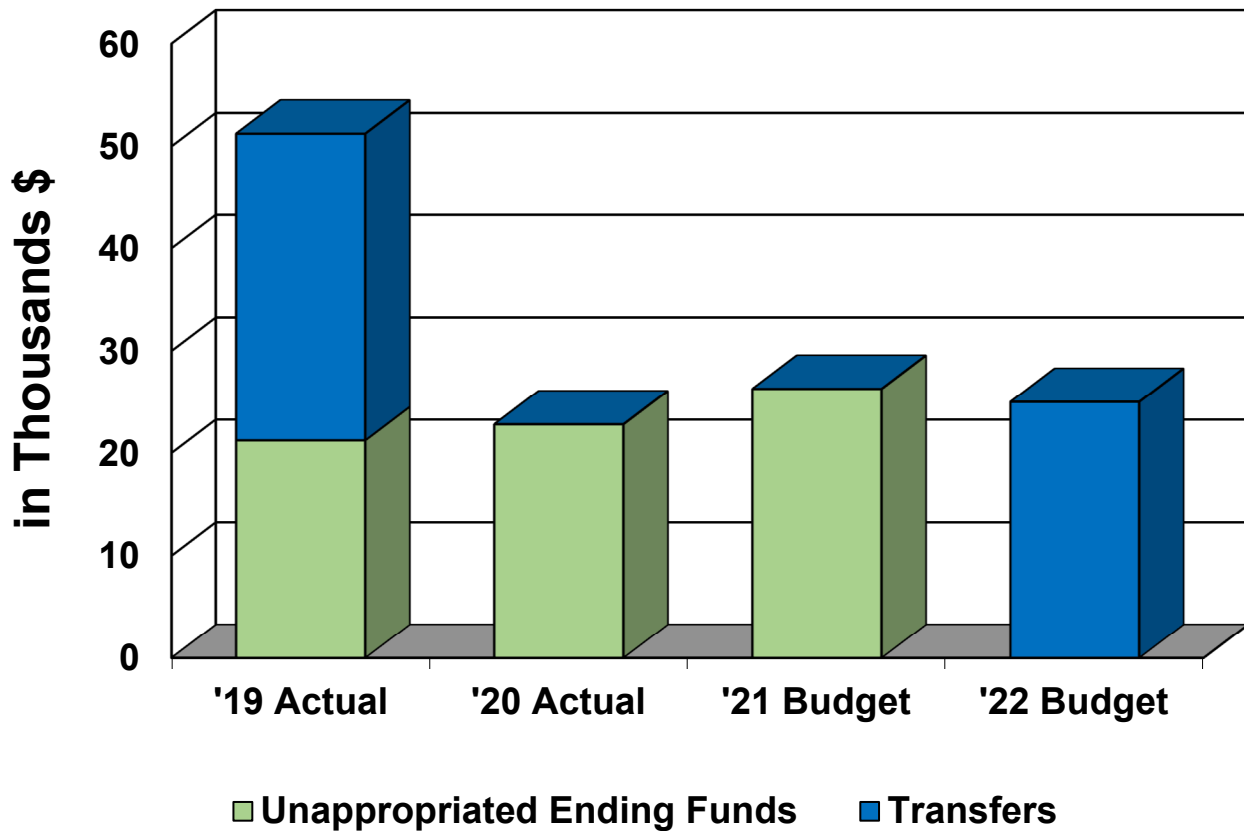
**GENERAL FUND
FINANCE**

Account Number	Account Name	Description of Resource or Requirements
	Salaries, Benefits & Payroll Obligations	Salaries, benefits and other payroll obligations for the Finance Director, Accounting Specialist, Office Assistant and Part Time Summer help.
6310	Office Supplies	Billing cards, checks, computer paper, and items relating to utility billing, financial reporting and payroll.
6320	Postage	Cost of postage for utility billing cards and various other mailings.
6350	Equipment 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 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 Assistant.
6530	Computer Maintenance	Annual maintenance agreement for the financial accounting software, check scanner and electronic filing program.
7070	Computer Programs	Computer software, as needed, to facilitate the use of our financial accounting and utility billing systems to produce desired reports and other financial data.
7080	Office Equipment	Office equipment upgrades and replacements for computers, printers and miscellaneous tech equipment as needed.
7390	Finance Software Upgrade	Upgrade of finance software.

Diamond Lake LID - Resources



Diamond Lake LID - Requirements



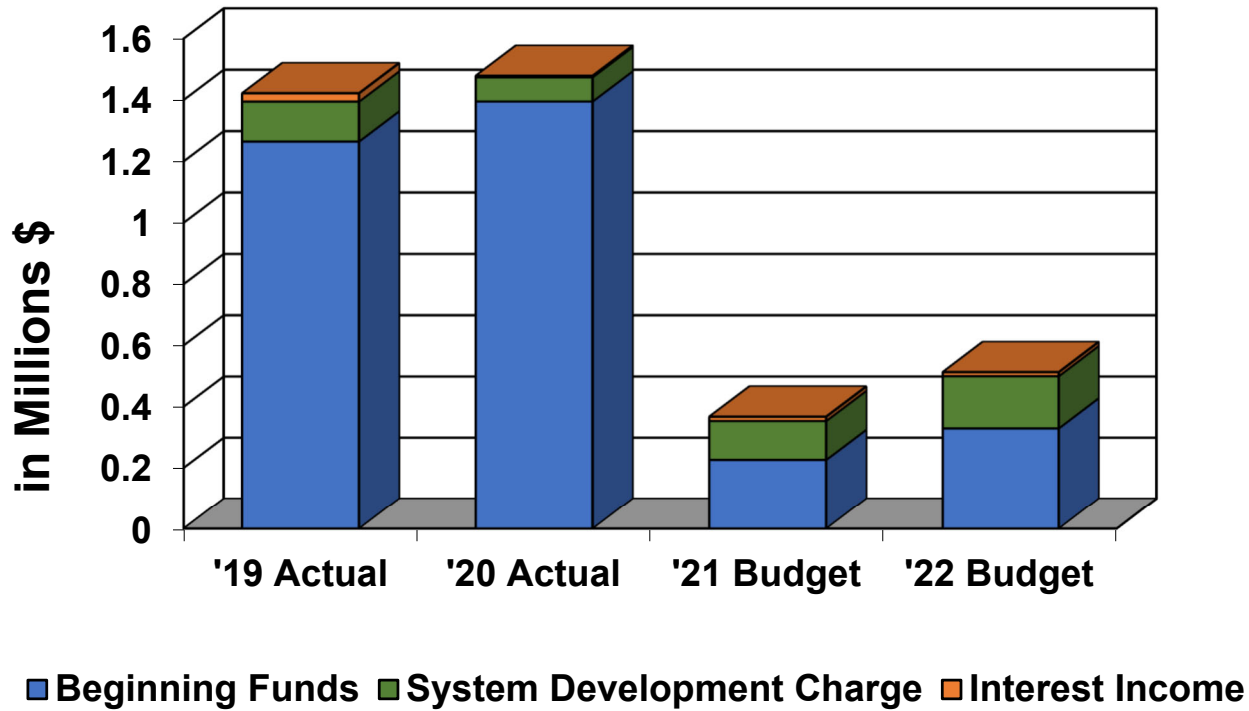
DIAMOND LAKE LID FUND (02)
SPECIAL FUND

HISTORICAL DATA			ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED		BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020		2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>							
31,805	21,234	22,800	4890 BEGINNING FUNDS		25,000		
REVENUES							
2,353	1,503	1,480	4010 Interest Income		0		
17,076	57	2,000	4520 LID Assessments		0		
19,429	1,560	3,480	TOTAL REVENUES		0	0	0
51,234	22,794	26,280	TOTAL RESOURCES		25,000	0	0
<u>REQUIREMENTS</u>							
TRANSFERS TO OTHER FUNDS							
0	0	0	8010 Transfer to Fund 01		25,000		
30,000	0	0	8010 Transfer to Fund 04		0		0
30,000	0	0	TOTAL TRANSFERS TO OTHER FUNDS		25,000	0	0
21,234	22,794	26,280	8920 UNAPPROPRIATED ENDING FUNDS		0	0	0
51,234	22,794	26,280	TOTAL REQUIREMENTS		25,000	0	0

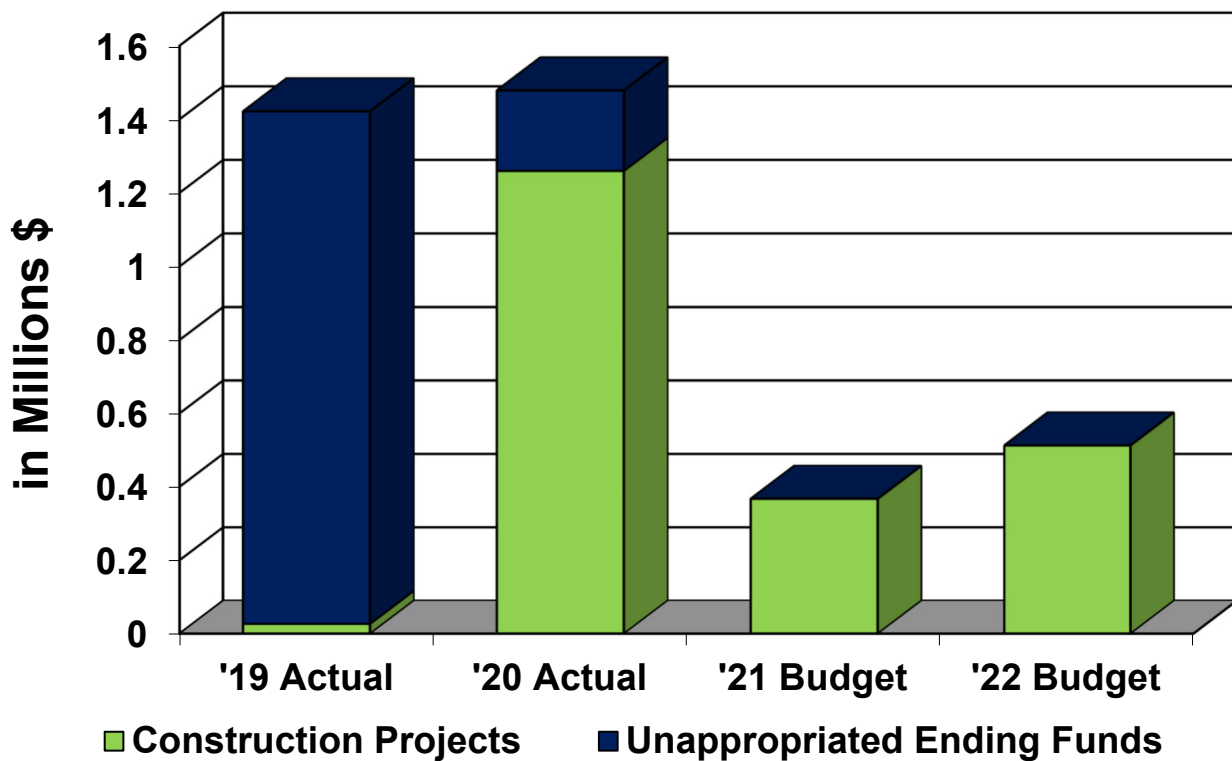
DIAMOND LAKE LID

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks and the interest portion of the quarterly assessment billings.
4520	LID Assessments	Estimates of Local Improvement District (LID) assessment principal payments due from property owners to be received during the fiscal year.
Requirements		
8100	Transfer to Fund 01	The balance of this fund will be transferred to the General Fund and closed in the current budget year 2021-2022.
8100	Transfer to Fund 04	Excess funds transferred to the Infrastructure Replacement Reserve Fund to be used for projects.

Collection System Expansion - Resources



Collection System Expansion - Requirements



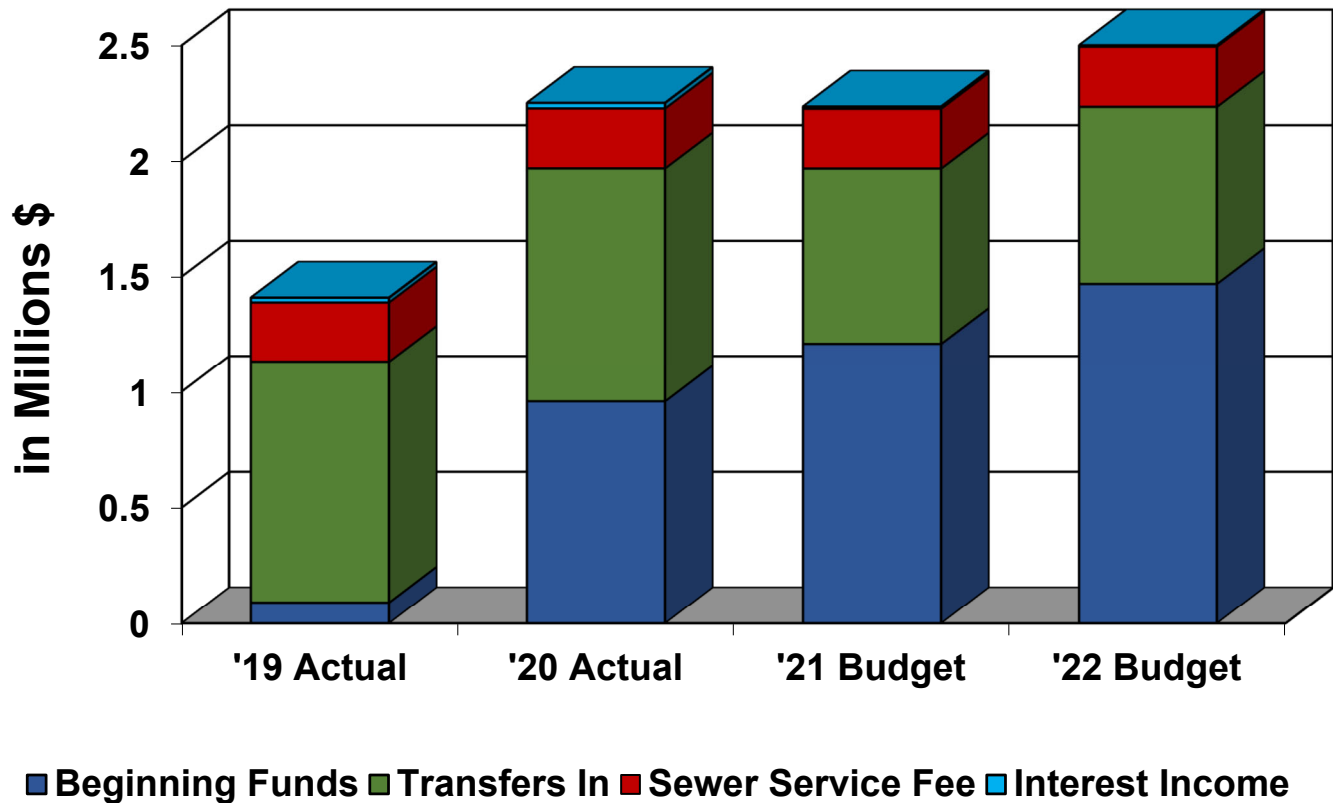
COLLECTION SYSTEM EXPANSION FUND (03)
RESERVE FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
1,264,455	1,394,899	226,000	4890 BEGINNING FUNDS	329,000		
<u>REVENUES</u>						
27,035	4,604	14,045	4010 Interest Income	13,069		
129,988	78,819	127,117	4030 System Development Charge	170,408		
157,023	83,423	141,162	TOTAL REVENUES	183,477	0	0
1,421,478	1,478,322	367,162	TOTAL RESOURCES	512,477	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
26,579	1,259,510	367,162	7250 Construction Projects	512,477		
26,579	1,259,510	367,162	TOTAL CAPITAL OUTLAY	512,477	0	0
1,394,899	218,812	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,421,478	1,478,322	367,162	TOTAL REQUIREMENTS	512,477	0	0

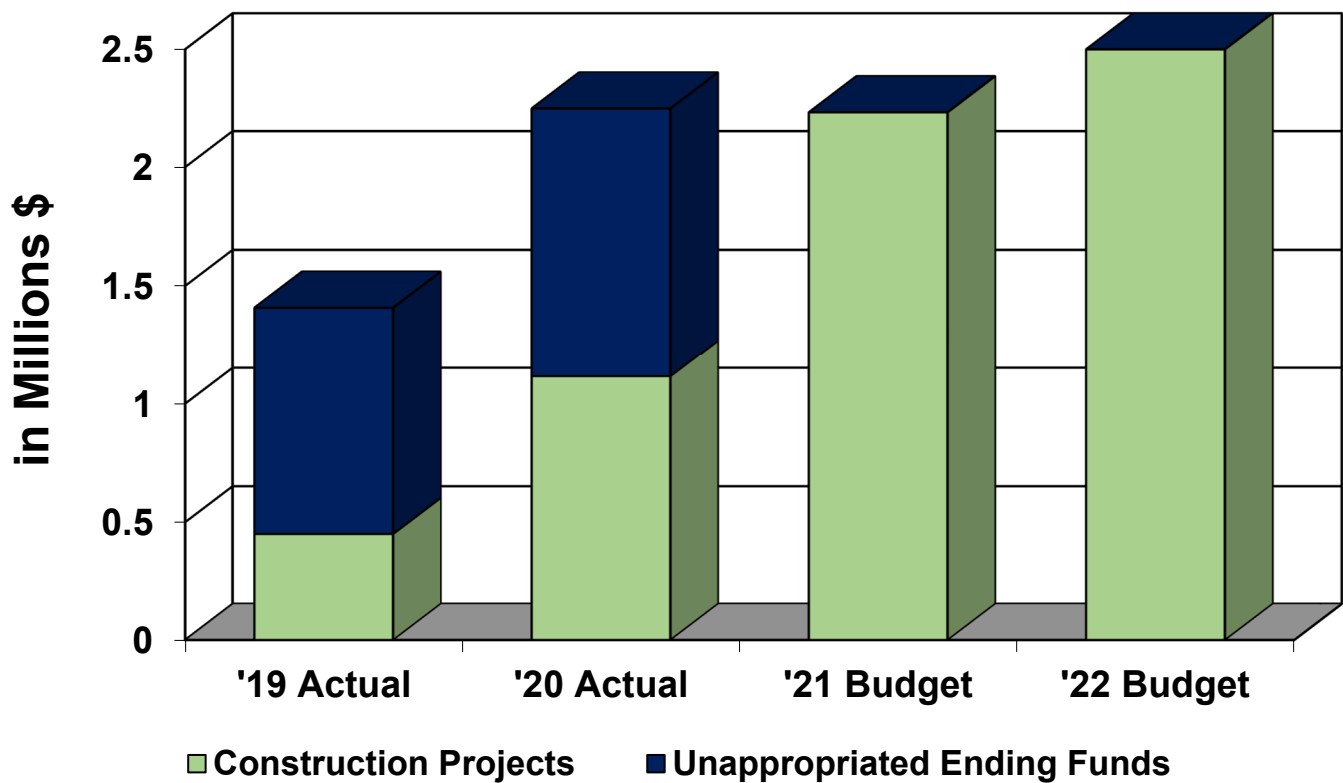
COLLECTION SYSTEM EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks. Includes Interest from Roseburg Urban Renewal Agency Inter-governmental Agency Agreements.
4030	System Development Charge	The estimated system development charges levied on new construction for the expansion of the Sanitary Authority's Collection System.
Requirements		
7250	Construction Projects	Project for 2019-2020 Budget was the Winchester Force Main Replacement (Hwy 99 N Improvements) to increase capacity portion of the new system. New Projects will be approved by the Board to increase the capacity of the collection system.

Infrastructure Replacement Reserve Fund-Resources



Infrastructure Replacement Reserve Fund - Requirements



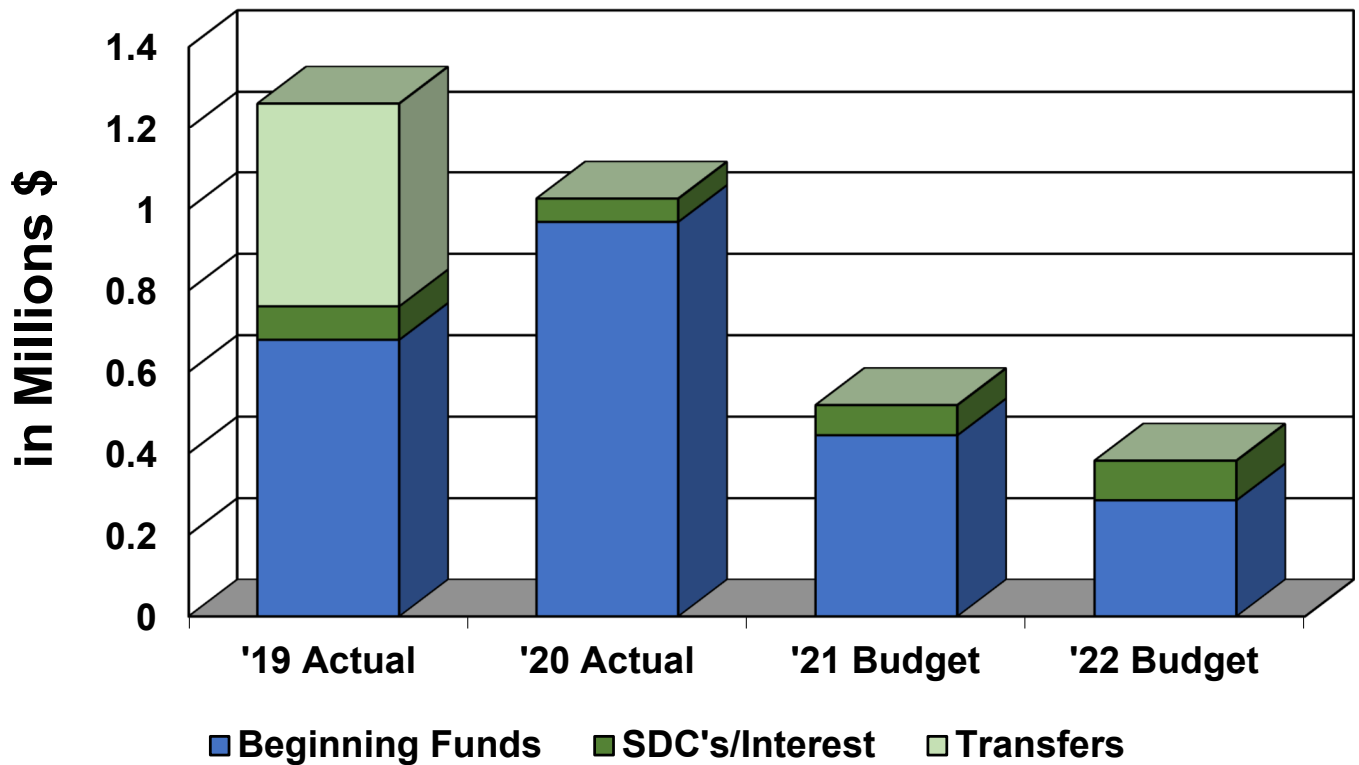
INFRASTRUCTURE REPLACEMENT RESERVE FUND (04)
SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
90,190	957,804	1,208,000	4890 BEGINNING FUNDS	1,468,000		
<u>REVENUES</u>						
20,532	23,712	9,000	4010 Interest Income	6,000		
257,600	259,482	259,000	4040 Sewer Service Fees	260,000		
400,000	400,000	400,000	4210 Transfer from Fund 01	766,000		
30,000	0	0	4220 Transfer from Fund 02	0		
610,000	610,000	359,000	4280 Transfer from Fund 07	0		
1,318,132	1,293,194	1,027,000	TOTAL REVENUES	1,032,000	0	0
1,408,322	2,250,998	2,235,000	TOTAL RESOURCES	2,500,000	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
450,518	1,116,437	2,235,000	7250 Construction Projects	2,500,000		
450,518	1,116,437	2,235,000	TOTAL CAPITAL OUTLAY	2,500,000	0	0
957,804	1,134,561	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,408,322	2,250,998	2,235,000	TOTAL REQUIREMENTS	2,500,000	0	0

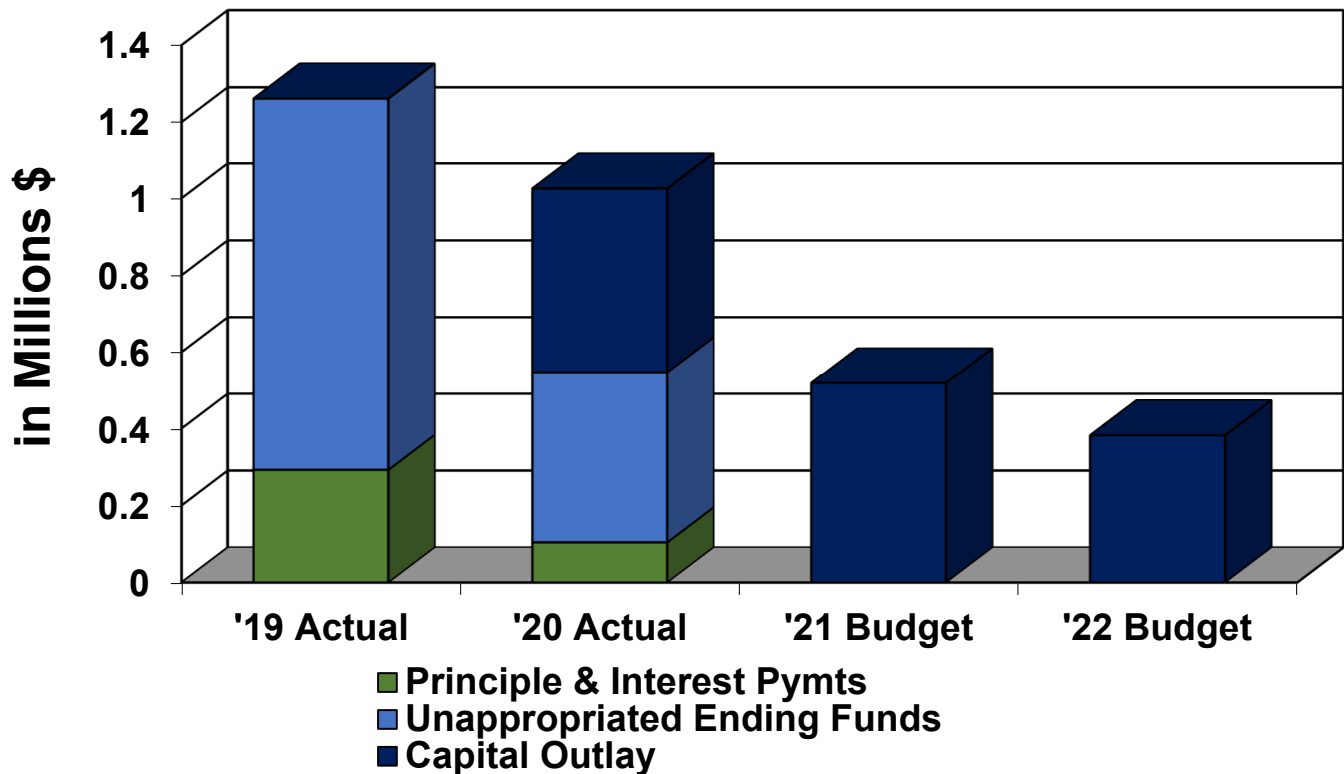
INFRASTRUCTURE REPLACEMENT RESERVE FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	\$1.25/EDU a month fee collected from users of the system for projects. This amount is reported net of vacancy credits.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for construction projects.
4220	Transfer from Fund 02	Transfers from the Diamond Lake LID 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 - Resources



Treatment Plant Expansion - Requirements



TREATMENT PLANT EXPANSION FUND (06)

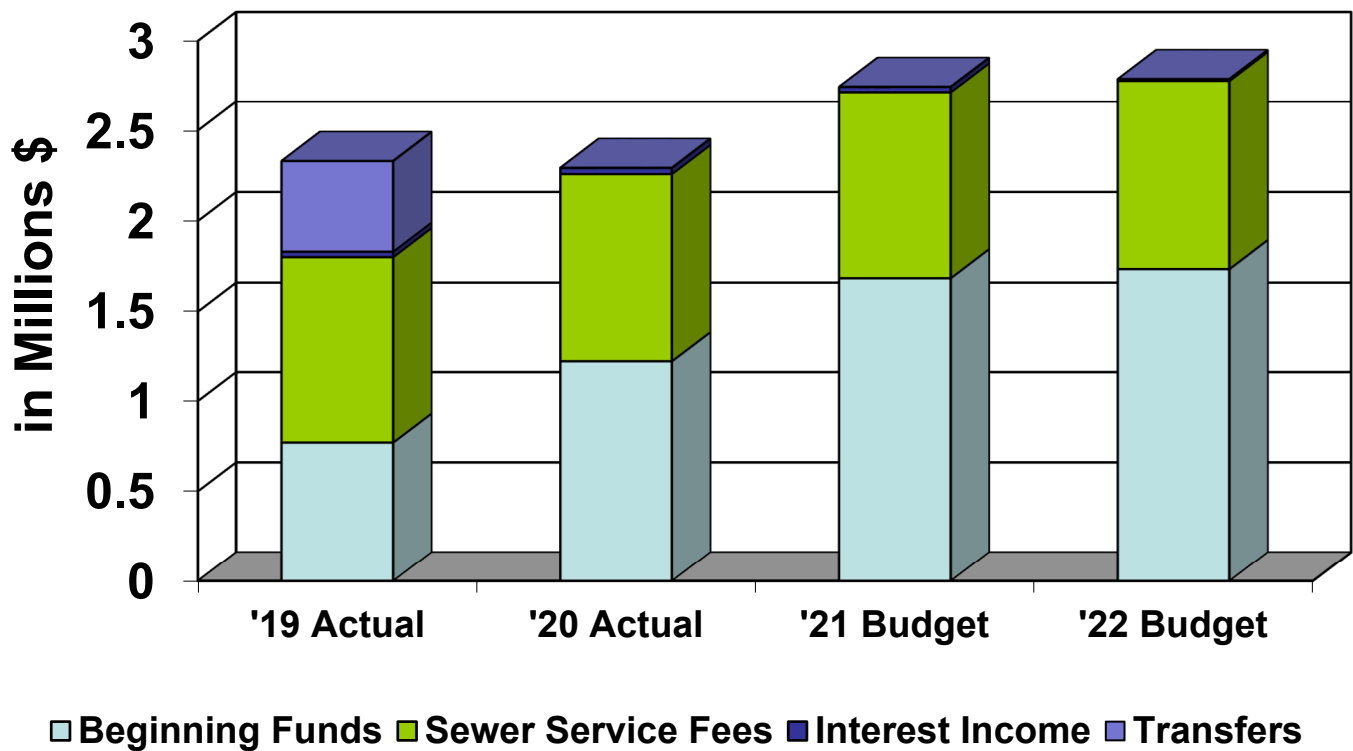
RESERVE FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
678,933	968,440	444,600	4890 BEGINNING FUNDS	285,000		
REVENUES						
13,780	15,610	7,000	4010 Interest Income	7,641		
68,466	41,454	66,856	4030 System Development Charge	89,625		
500,000	0	0	4280 Transfer from Fund 07	0		
582,246	57,064	73,856	TOTAL REVENUES	97,266	0	0
1,261,179	1,025,504	518,456	TOTAL RESOURCES	382,266	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	388,456	7250 Construction Projects	382,266		
0	478,059	130,000	7500 Biosolids Dewatering	0		
0	478,059	518,456	TOTAL CAPITAL OUTLAY	382,266	0	0
DEBT SERVICE						
15,112	4,007	0	6580 Interest Expense	0	0	0
277,627	100,175	0	7980 Principle Payments on Loan(s)	0	0	0
292,739	104,182	0	TOTAL DEBT SERVICE	0	0	0
968,440	443,263	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,261,179	1,025,504	518,456	TOTAL REQUIREMENTS	382,266	0	0

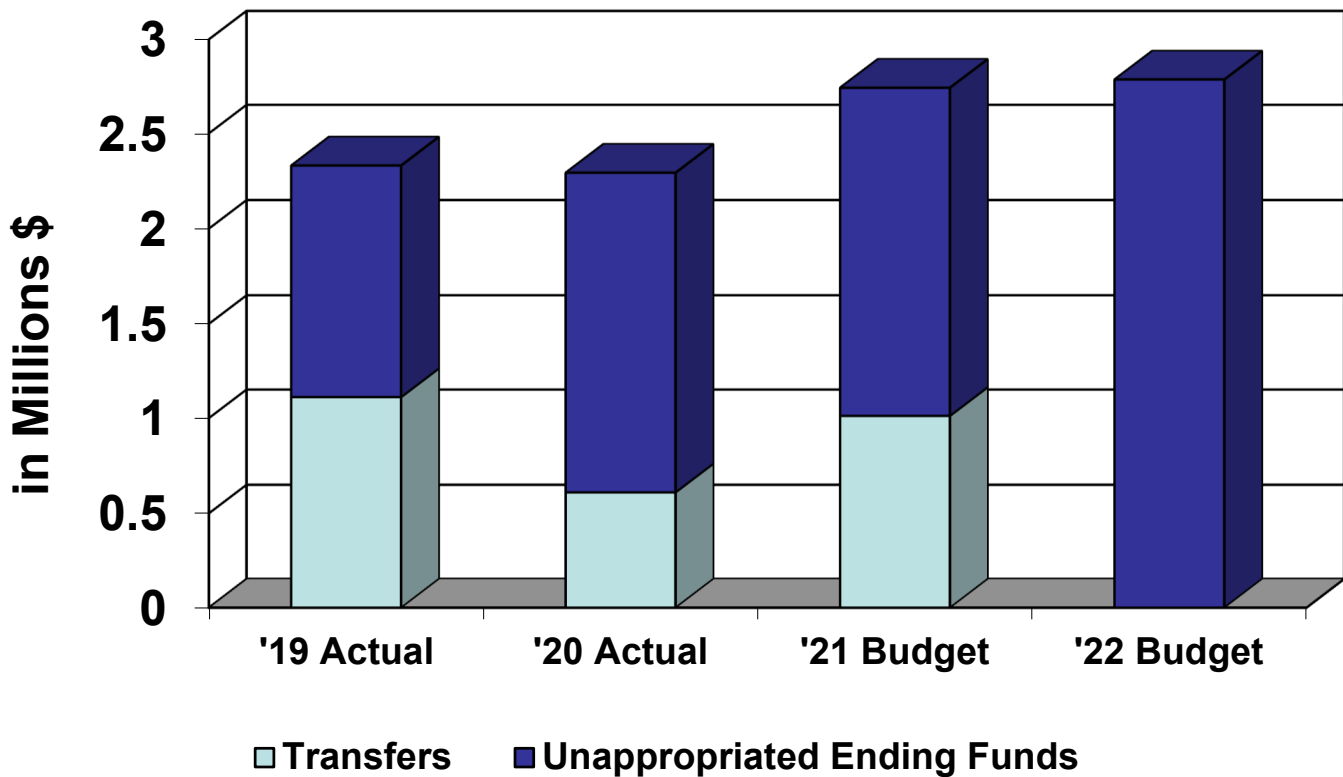
TREATMENT PLANT EXPANSION FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool or local banks. Includes Interest from Roseburg Urban Renewal Agency Inter-governmental Agency 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).
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
Requirements		
7250	Construction Projects	Major plant expansion, land acquisition and development projects will be undertaken with use of these funds by the approval of the Board of Directors.
7500	Biosolids Dewatering	Expansion of the Biosolids dewatering structure and equipment (conveyors).
6580 7980	Debt Service	Payment of principal and interest on the Natural Treatment System loan. The final payment for this loan was made in December 2019.

Asset Acquisition & Replacement-Resources



Asset Acquisition & Replacement-Requirements



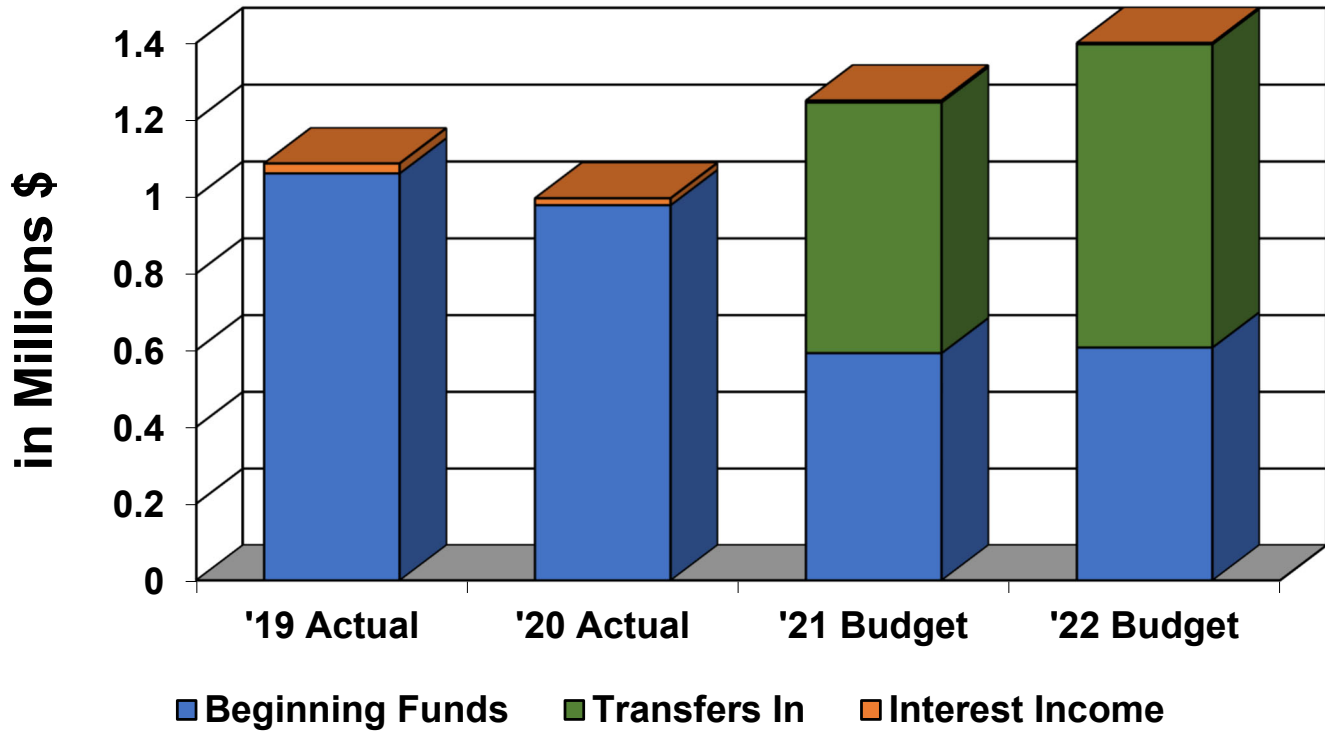
ASSET ACQUISITION AND REPLACEMENT FUND (07)
SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
770,338	1,220,892	1,684,600	4890 BEGINNING FUNDS	1,735,000		
30,148	34,121	30,000	4010 Interest Income	10,200		
1,030,406	1,037,974	1,030,300	4040 Sewer Service Fees	1,043,000		
500,000	0	0	4210 Transfer from General Fund	0		
2,330,892	2,292,987	2,744,900	TOTAL RESOURCES	2,788,200	0	0
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
610,000	610,000	359,000	8010 Transfer to Fund 04	0		
500,000	0	0	8010 Transfer to Fund 06	0		
0	0	652,700	8010 Transfer to Fund 10	0		
1,110,000	610,000	1,011,700	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
1,220,892	1,682,987	1,733,200	8920 UNAPPROPRIATED ENDING FUNDS	2,788,200	0	0
2,330,892	2,292,987	2,744,900	TOTAL REQUIREMENTS	2,788,200	0	0

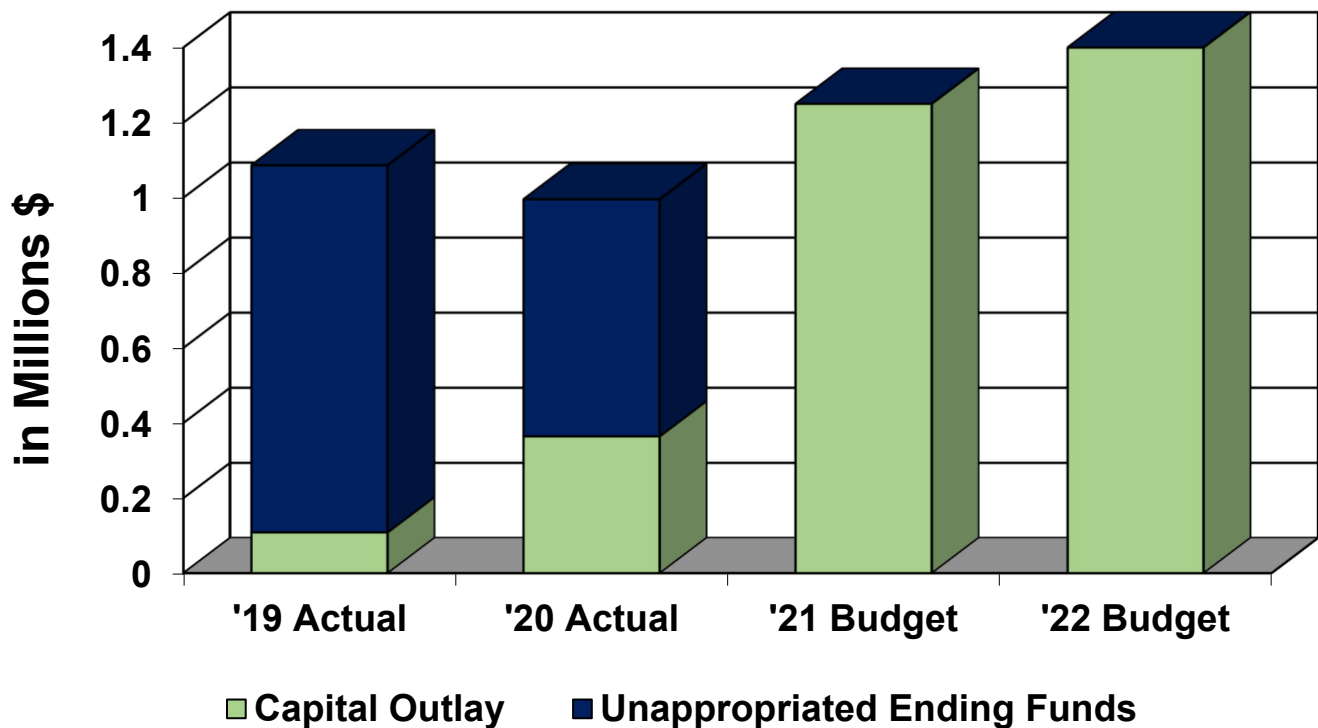
ASSET ACQUISITION & REPLACEMENT FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs. This amount is reported net of vacancy credits granted to customers.
Requirements		
8010	Transfer to Fund 04	Transfers to the Infrastructure Replacement Reserve Fund for Board approved projects.
8010	Transfer to Fund 06	Transfer to the Treatment Plant Expansion Fund for Board approved projects.
8010	Transfer to Fund 10	Transfers to the Plant Equipment Replacement Fund for Board approved projects.
8920	Unappropriated Ending Funds	The money is reserved for future expenditures. This money cannot be spent during the upcoming budget year unless a supplemental budget is adopted.

Plant Equipment Replacement - Resources



Plant Equipment Replacement - Requirements



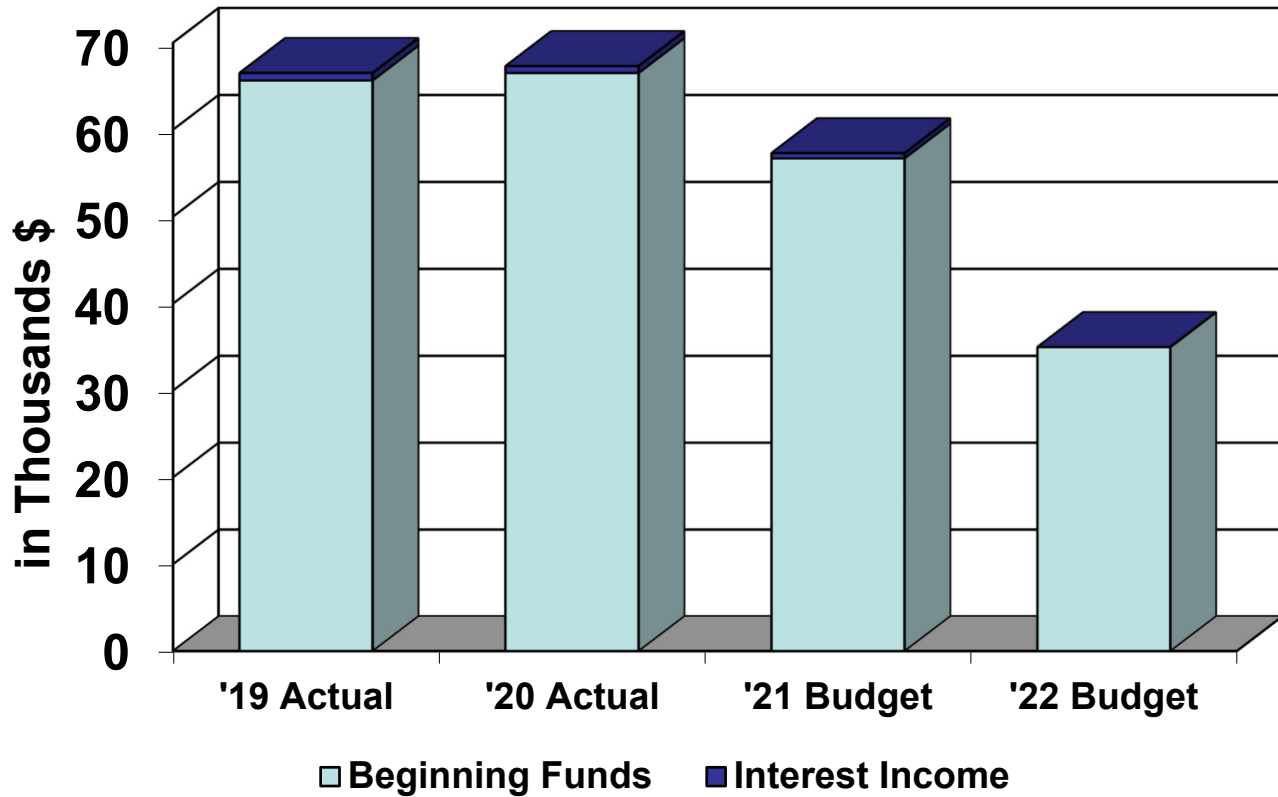
PLANT EQUIPMENT REPLACEMENT FUND (10)
SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
1,060,485	977,853	592,300	4890 BEGINNING FUNDS	607,000		
25,851	17,862	5,000	4010 Interest Income	3,600		
0	0	0	4210 Transfer from Fund 01	789,400		
0	0	652,700	4280 Transfer from Fund 07	0		
1,086,336	995,715	1,250,000	TOTAL RESOURCES	1,400,000	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
108,483	364,174	1,250,000	7080 Misc Plant Equipment Replacement	1,400,000		
108,483	364,174	1,250,000	TOTAL CAPITAL OUTLAY	1,400,000	0	0
977,853	631,541	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
1,086,336	995,715	1,250,000	TOTAL REQUIREMENTS	1,400,000	0	0

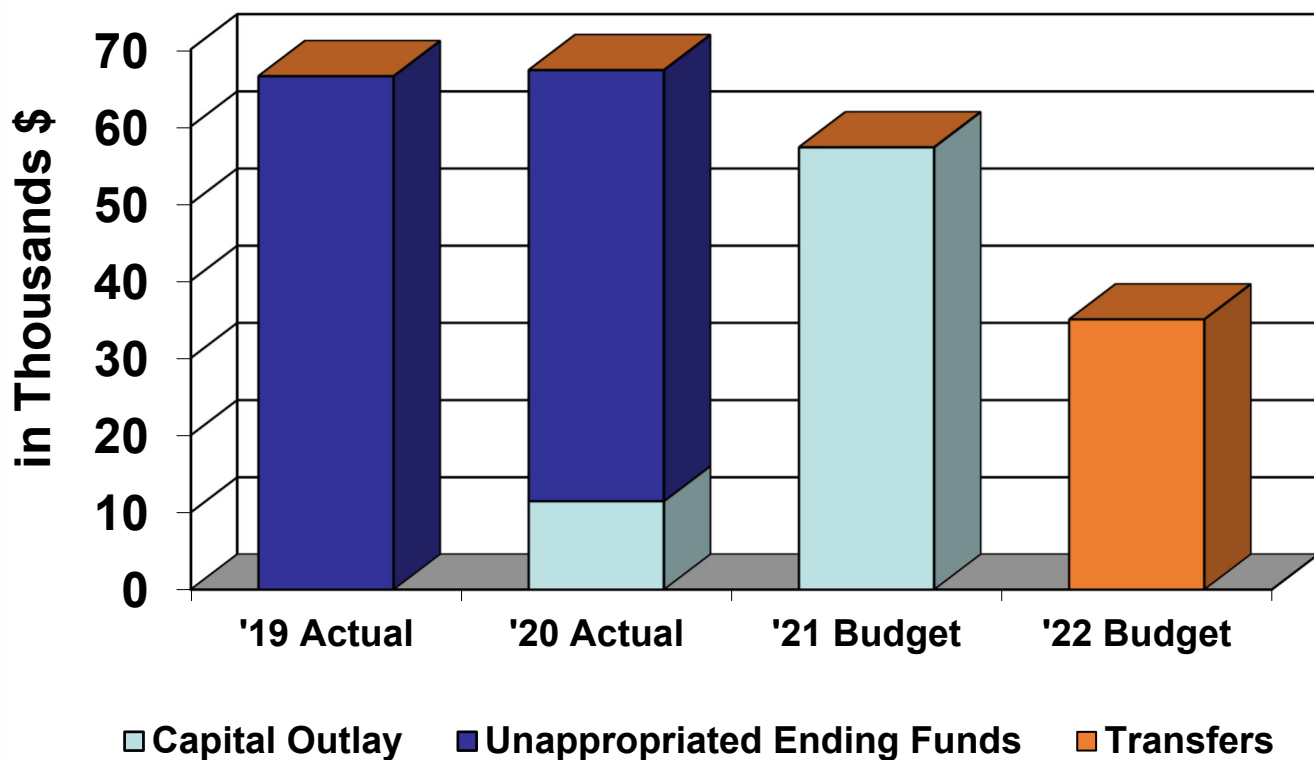
PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4210	Transfer from Fund 01	Transfers made from the General Fund.
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
Requirements		
7080	Miscellaneous Plant Equipment Replacement	For plant and lift station equipment replacement and for minor repairs to the treatment plant buildings, as needed.

Administration Building Fund-Resources



Administration Building Fund - Requirements



ADMINISTRATION BUILDING FUND (11)

SPECIAL FUND

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2018-2019	2019-2020	2020-2021		2021-2022	2021-2022	2021-2022
<u>RESOURCES</u>						
65,659	66,516	56,700	4890 BEGINNING FUNDS	35,000		
857	789	600	4010 Interest Income	0		
66,516	67,305	57,300	TOTAL RESOURCES	35,000	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	11,446	57,300	7770 Administration Building Improvements	0		
0	11,446	57,300	TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS TO OTHER FUNDS						
0	0	0	8010 Transfer to Fund 01	35,000		
0	0	0	TOTAL TRANSFERS TO OTHER FUNDS	35,000	0	0
66,516	55,859	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
66,516	67,305	57,300	TOTAL REQUIREMENTS	35,000	0	0

ADMINISTRATION BUILDING FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
Requirements		
7770	Administration Building Improvements	This money was budgeted for street improvements and other necessary improvements/replacements at the Administration Building.
8010	Transfers to Fund 01	Transfer of fund balance to General Fund to close the fund in budget year 2021-2022.
8920	Unappropriated Ending Funds	The money was reserved for future improvements to the Administration Building and surrounding grounds.