

ROSEBURG URBAN SANITARY AUTHORITY BUDGET 2023-2024



ROSEBURG URBAN SANITARY AUTHORITY

Budget 2023-2024

BUDGET COMMITTEE

John Dunn	Director Position 1 – Board Chair
Rob Lieberman	Director Position 2 – Board Vice Chair
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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 II
Nick Wayman	Office Assistant I
Dave Fromdahl	Information Technology Systems Administrator
Ryon Kershner	Supervising Engineering Technician III
Greg O'Neill	Engineering Technician II
Sarah Orsingher	Engineering Technician I
Steve Lusch	Collection System Superintendent
Kyle Bartlett	Collection IV Supervisor
Rick Cox	Collection Operator II
Devin Freeman	Collection I - Operator in Training
Brandon Kitcher	Collection I - Operator in Training
Nicholas Soule	Collection I - Operator in Training
Austin Baker	Collection I - Operator in Training

PROPOSED 2023-2024 BUDGET

Resources by Fund

<u>Funds:</u>		Beginning Fund Balance	Total Revenues	Transfers In	Total Resources
General Fund	01	6,233,600	9,403,110		15,636,710
Diamond Lake LID	02	0	0		0
Collection System Expansion	03	1,004,000	174,410		1,178,410
Infrastructure Replacement	04	2,565,000	307,000	128,000	3,000,000
Treatment Plant Expansion	06	644,300	97,400		741,700
Asset Acquisition & Replacement	07	3,246,300	1,132,200	2,200,000	6,578,500
Plant Equipment Replacement	10	1,474,000	219,000	300,000	1,993,000
Administration Building	11	0	0		0
Total all Funds		15,167,200	11,333,120	2,628,000	29,128,320

Requirements by Fund

<u>Funds:</u>		Expenditures	Transfers Out	Contingency	Total Appropriations	Ending Fund Balance	Total Requirements
General Fund	01	8,511,820	2,628,000	550,000	11,689,820	3,946,890	15,636,710
Diamond Lake LID	02	0			0	0	0
Collection System Expansion	03	1,178,410			1,178,410	0	1,178,410
Infrastructure Replacement	04	3,000,000			3,000,000	0	3,000,000
Treatment Plant Expansion	06	741,700			741,700	0	741,700
Asset Acquisition & Replacement	07	0	0		0	6,578,500	6,578,500
Plant Equipment Replacement	10	1,993,000			1,993,000	0	1,993,000
Administration Building	11	0	0		0	0	0
Total all Funds		15,424,930	2,628,000	550,000	18,602,930	10,525,390	29,128,320

Budget Message

Roseburg Urban Sanitary Authority Budget Committee Members:

Subject: FY 2023 – 2024 Budget Memorandum

Date: April 26th, 2023

I am pleased to present the proposed FY 2023 – 2024 Roseburg Urban Sanitary Authority (RUSA) budget for your consideration. This budget is presented in accordance with the Oregon Revised Statutes (ORS), Chapter 294, and is designed to present an overview and roadmap for future operations and capital investments. The budget is a tool the Staff and Board use to provide adequate funding to meet the sanitary sewer system's operation, maintenance, and improvements. The continuing challenges of an aging system, along with increasing regulatory requirements, drive the funding levels needed to provide services to our customers while being an environmental steward. The budget has been prepared on a modified accrual basis and submitted in a balanced form.

Resources

RUSA has received two grants. One is a matching grant for \$41,109 to study the feasibility of adding power generation utilizing the biogas produced at the Water Reclamation Facility (WRF). We have increased the Engineering Services line item in the Treatment Department to expense the cost of the study. The second is a grant for \$200,000 to construct a building at the Water Reclamation Facility for vehicle and equipment storage. The building will provide a facility to store a service vehicle and a flusher truck to enhance emergency response should travel over the South Umpqua be impassable. We have increased the line item for the Storage building for the estimated cost of the new building. We will also be applying for funds to replace three older diesel trucks in the RUSA fleet. We added a line item for the grant revenue and associated expense line items in the departments to purchase the vehicles should we receive the grants. We have identified two energy savings projects at the Water Reclamation Facility that we will be submitting for matching grants with the Energy Trust of Oregon. Grant revenue in the general fund has increased by \$141,110 over the prior year's budget to reflect the \$1,006,110 anticipated grant revenue. In Fund 10, we have increased the Grant line item by \$190,000 to show the anticipated Energy Trust of Oregon matching grants.

The System Development Charge (SDC) was authorized in 2005 and has been adjusted for inflation in previous years. Management will be presenting the Board with an adjustment for inflation to the SDC for the coming FY 2023 - 2024 Budget. If approved by the Board, the adjusted charge of \$3,628 (an 11.97% increase) per SDC will take effect on July 1, 2023.

Cost Controls

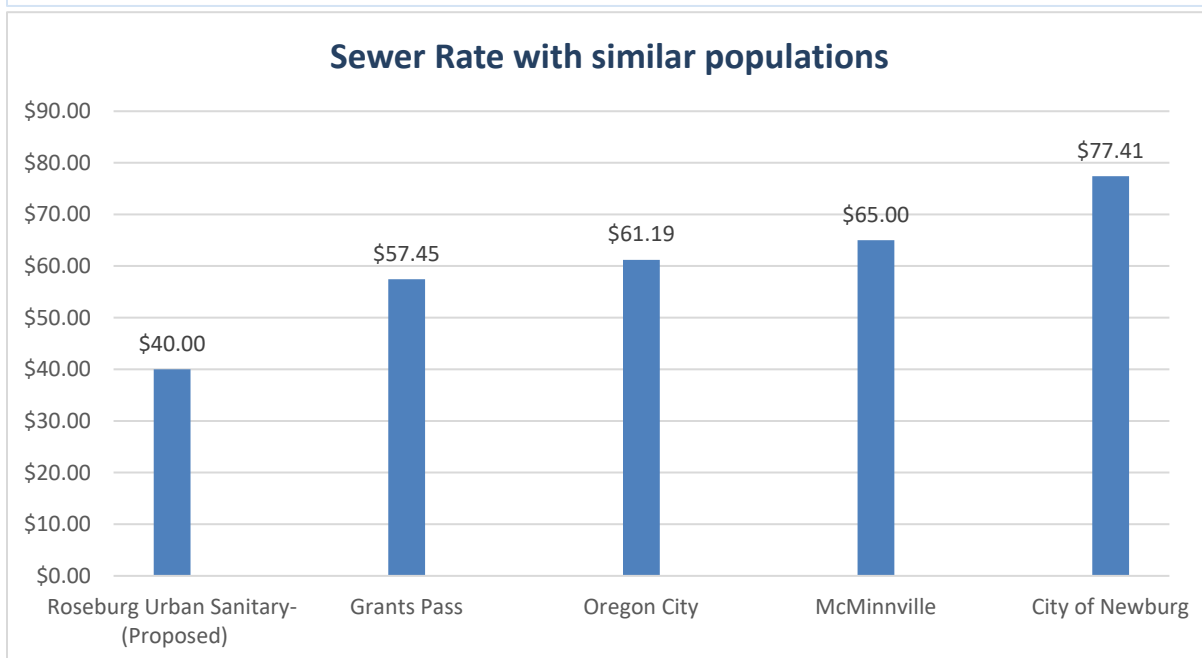
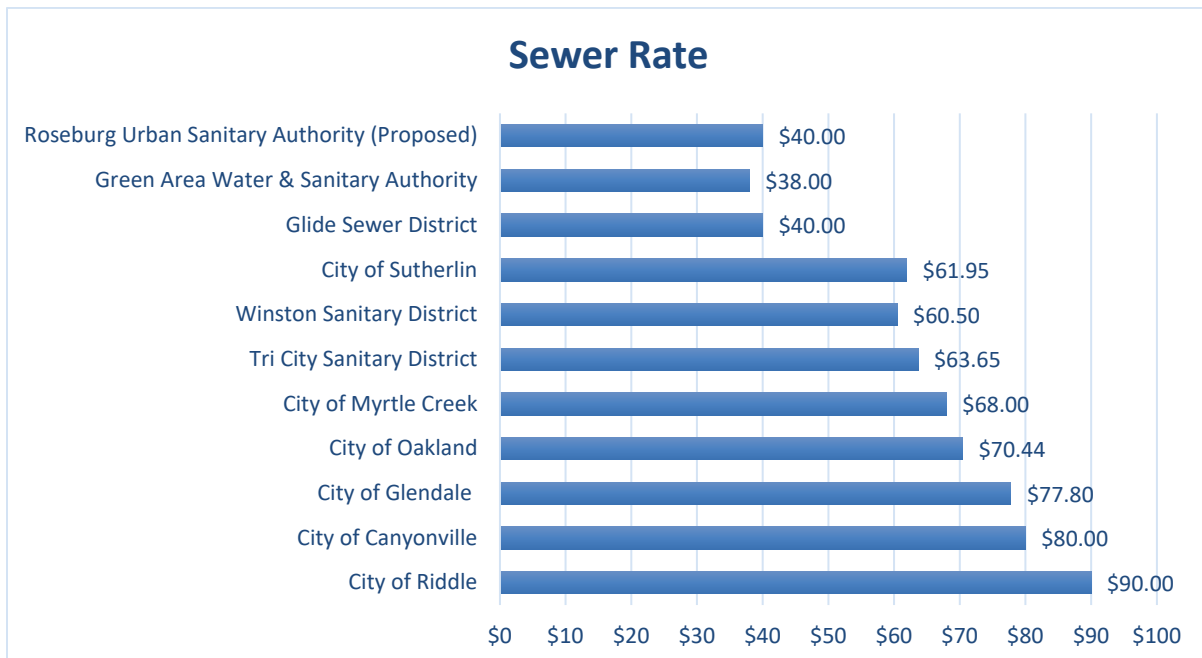
RUSA continues to look for opportunities to reduce long-term operating costs. The staff has utilized our partnership with Jacobs Operations Management group to minimize engineering and design project costs associated with the Water Reclamation Facility and RUSA's Internationally recognized Natural Treatment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

The FY 2023 – 2024 Budget includes a feasibility study conducted by Jacobs to construct a biogas-generating facility at the Water Reclamation Facility. The engineering study will be administered as an “Out of Scope” project under our existing contract with Jacobs at a greatly reduced cost. We will also be entering into an “Out of Scope” agreement with Jacobs to provide the annual Natural Treatment Monitoring Report and Farm Operation Plan.

These “Out of Scope” agreements provide substantial savings over a contract for services with the engineering company.

Roseburg Urban Sanitary Authority Sewer Use Rates

The current sewer service fee of \$30.00 per Equivalent Dwelling Unit (EDU) per month is under review by the Board. The sewer service fee will be set by the Board at the May meeting.



The staff has recommended a rate increase of \$10.00 per EDU for the FY 2023 - 2024 increasing the sewer service fee to \$40.00. The staff has prepared this budget to reflect the proposed rate increase. The proposed rate is still one of the lowest in Douglas County and the lowest in Oregon in cities similar to Roseburg.

The staff has completed a five-year Capital Improvement Plan (CIP). This plan recommends that RUSA increase the investment in the collection system and the Water Reclamation Facility. The average investment in the collection system over the past five years has been approximately \$884,077 per year. The CIP for the collection system recommends an annual investment of approximately \$3,600,000. The average investment in the Water Reclamation Facility over the past five years has been approximately \$178,773 per year. The CIP for the Water Reclamation Facility recommends an annual investment of approximately \$3,750,000.

Revenues are adequate to meet the necessary expenditures in the proposed FY 2023 - 2024 Budget.

Infrastructure Improvements

The annual inflationary rate of 12.8% in 2022 has led to an increase in the costs of materials, services, and related projects. RUSA continues to invest in the 35-year-old Water Reclamation Facility including some sections of the facility that are 65 years old. RUSA's collection system consists of pipe segments ranging in age from new to 110 years; 61% of the system was installed prior to 1983 and 39% is new or rehabilitated. Due to RUSA's aging infrastructure, RUSA has established an aggressive annual collection system rehabilitation program that is designed to address pipelines that could be prone to failure.

Water Reclamation Facility projects in planning:

- Upgrading Aeration Channel
- Additional 30 Hp blower
- Odor control unit for Bio-Tower
- Highland Pump Station VFD replacement
- Improvement to the emergency storage pond

Collection System projects in planning:

- Deer Creek North Trunk Line Rehabilitation (construction scheduled to begin June 22nd)
- Deer Creek Siphon
- Douglas Avenue Construction Project

Personnel Services

The unprecedented increase in Roseburg area wages, the booming job market, and the prior employee turnover rate prompted the RUSA Board in FY 2021 - 2022 to establish employee retention and recruitment benefits. The Board established a longevity bonus to be granted to employees after five years of employment with RUSA. The Board also saw the need to retain

long-term employees that had reached the top of their pay scale for their position. To address this, the Board established an extended merit bonus tied to the employee's positive annual job evaluation and their supervisor's recommendation.

RUSA's medical insurance provider, CIS, has announced that there is a 5% rate increase for the 2023 coverage period. We have budgeted a 6% increase to cover the increase in medical, vision, and dental insurance and any changes in coverage for the employees due to changes in their status.

General Fund (01)

The General Fund (01) is the operating fund of RUSA. The FY 2023 – 2024 General Fund Budget is proposed to be \$15,636,710 which is an increase of \$3,365,710 over the FY 2022 - 2023 Budget.

The increase in revenues is anticipated primarily from interest income, sewer service fees, payment convenience fees, and anticipated grant revenues. The sewer service fee increase is due to the proposed \$10 per EDU rate increase. The Payment Convenience Fee line item is a new line item and reflects a pass thru fee charged to the customers associated with them paying their bills online and there will be an offsetting expense of the same amount as Payment Processing Fees line item in the Finance Department budget.

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

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

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

The proposed budget includes an Unappropriated Ending Fund Balance of \$3,946,890, an increase of \$26,174 over the prior year's budget.

The General Fund includes transfers to the Infrastructure Replacement Reserve Fund (04) in the amount of \$128,000, the Asset Acquisition and Replacement Fund (07) in the amount of \$2,200,000, and to the Plant Equipment Replacement Fund (10) in the amount of \$300,000. Transfers increased by \$1,911,000 over the prior year's budget.

Administration and Engineering (Department 05)

This department provides the funding to support the General Manager, the Engineering Department, and the Information Technology Systems Administrator. The Engineering Department includes 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 for the FY 2023 – 2024 Budget increased by \$36,490. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$86,900. As part of that increase, RUSA has enhanced cyber security to add an additional level of security to monitor all traffic within our system and alert us to any suspicious activity.

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

To meet the requirement of House Bill 2560 to make all meetings accessible remotely, we have budgeted to broadcast, through Zoom, all our public meetings.

RUSA's website costs are also included in the Customer/Public Education line item. We continue to look for opportunities to increase our presence to the public through our website. 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 Water Reclamation Facility 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 the proposed budget by \$314,100. Major expenditures that account for the increase include:

- Administrative Office remodel
- Replacement of all the roofs of the Administrative Building complex

Treatment (Department 06)

This department budget includes only two object classifications: Materials and Services and Capital Outlay. RUSA contracts with Jacobs to operate the Water Reclamation Facility, the NTS, and to maintain the nine (9) pump stations in addition to the Fairgrounds pump station owned by Douglas County.

Materials and Services

Materials and Services for the Proposed Budget increased by \$202,500 over the prior year's budget.

We have forecast a 15% increase in power costs in anticipation of Pacific Power's rate increases. The Engineering Services line item includes the Feasibility Study for biogas power generation at the Water Reclamation Facility.

Within Contract Services - Jacobs line item reflects the estimated price to be negotiated in a contract extension with Jacobs, which will be submitted to the Board for their review and approval. The total estimated cost under the contract for operations in the Proposed Budget is \$1,704,506, this includes an increase in chemical costs at the Water Reclamation Facility and the Natural Treatment System.

Capital Outlay

Capital Outlay increased by \$5,000. We included line items to replace three biosolids application trucks. The plan is to purchase three diesel trucks under the Diesel Emissions Mitigation Grant program. We will only purchase the trucks if we receive grant funding from the State of Oregon.

Collection (Department 07)

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

Personnel Services

Personnel Services for the Collection Department for the FY 2023 – 2024 Budget increased by \$53,626. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category has decreased by \$12,800 for the proposed budget. The decrease is due to moving the Engineering Services/Administration line item to the Administration & Engineering Department as those funds are utilized by that department.

Capital Outlay

The Capital Outlay for the Collection Department has increased by \$511,000 for the FY 2023 – 2024 Budget. The increased estimate to construct the storage building at the Water Reclamation Facility accounts for the majority of the increase.

Finance (Department 08)

This department provides the funding to support the Finance Department. The department includes the Finance/HR Director, Accounting Specialist, Office Assistant II, and Office Assistant I. We have included a new position, Office Assistant I. The additional employee will allow the Finance department to shift some tasks to the new employee, allowing more time to move forward on some long-term improvements to the department. This department is staffed at 4 FTE.

Personnel Services

Personnel Services for the Finance Department have increased by \$36,420. The increases are reflected in salaries, fringe benefits, PERS average rate increase of 1.26% and the addition of the Board implemented Longevity and Extended Merit pay benefit. Staff will continue to pay their 6% PERS employee contribution through payroll deductions.

Materials and Services

The Materials and Services category for the proposed budget has increased by \$225,600. The majority of the increase is attributed to upgrading our finance software and the addition of \$163,100 in Payment Processing Fees line item. The Payment Processing Fees line item is offset by the Payment Convenience Fees line item.

Capital Outlay

The Capital Outlay category for the Finance Department has decreased by \$30,300 for the proposed budget. The proposed decrease reflects upgrading the current software.

Other Funds

Diamond Lake LID Fund (02)

The fund balance was transferred to the General Fund (01) and the fund closed in the FY 2021 – 2022 Budget. The listing of this fund will be eliminated in the 2025 – 2026 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 the expansion of capacity in the collection system. The total resources proposed are \$1,178,410, an increase of \$191,890.

In 2019 the City of Roseburg established a System Development Charge (SDC) Buydown program to help meet the City Council's goal to increase multifamily housing in Roseburg. RUSA was asked to participate in the program by transferring the SDC payment responsibility to the Urban Renewal Agency (URA). The Board executed an agreement to allow the URA to enter a ten-year SDC payback with RUSA for projects that meet the requirements of the SDC Buydown program. The URA will make annual payments to RUSA for the outstanding SDC's over the term of the agreement. Currently, the outstanding URA principal balance is \$387,494.

The total expenditure budget is proposed at \$1,178,410 to be spent only on projects for expansion and specifically approved by the Board of Directors.

Infrastructure Replacement Reserve Fund (04)

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

The total resources proposed are \$3,000,000 which includes transfers from the General Fund (01) of \$128,000.

The total expenditures budget is proposed at \$3,000,000, the same as last fiscal year. The upcoming major project for the proposed budget year is the Deer Creek North Trunk Line Rehabilitation estimated at approximately \$2.4 million. All projects are authorized and approved by the Board of Directors.

Treatment Plant Expansion Fund (06)

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

The total resources for this fund in the FY 2023 - 2024 Budget are proposed to be \$741,700, an increase of \$111,380. As noted in the Collection System Expansion Fund (03), we are participating in the System Development Charge (SDC) Buydown program with the City to increase multifamily housing in Roseburg. The SDC fees will be paid annually over 10 years. Currently, the outstanding URA principal balance is \$203,902.

The total expenditures budget is proposed at \$741,700.

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 2023 - 2024 Budget are proposed to be \$6,578,500. There are no transfers proposed to other funds for the FY 2023 – 2024 Budget.

Plant Equipment Replacement Fund (10)

The total resources for this fund are proposed to be \$1,993,000. We are proposing budgeting \$1,993,000 in the FY 2023 - 2024 Budget for the replacement of plant equipment.

Items in the recommended Capital Improvement Plan for the Water Reclamation Facility are:

- Upgrade the Aeration Channel
- Rebuild the Gravity Belt #2
- Upgrade the W-3 Water System
- Line the Emergency Storage Pond
- Odor Control Unit for the Bio-Tower
- Gearbox replacement for the Clarifiers
- New hoist system at Winchester Pump Station
- Highland Pump Station VFD Replacement

Administration Building Fund (11)

The fund balance was transferred to the General Fund (01) and the fund closed in the FY 2021 – 2022 Budget. The listing of this fund will be eliminated in the 2025 – 2026 Budget.

Conclusion:

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

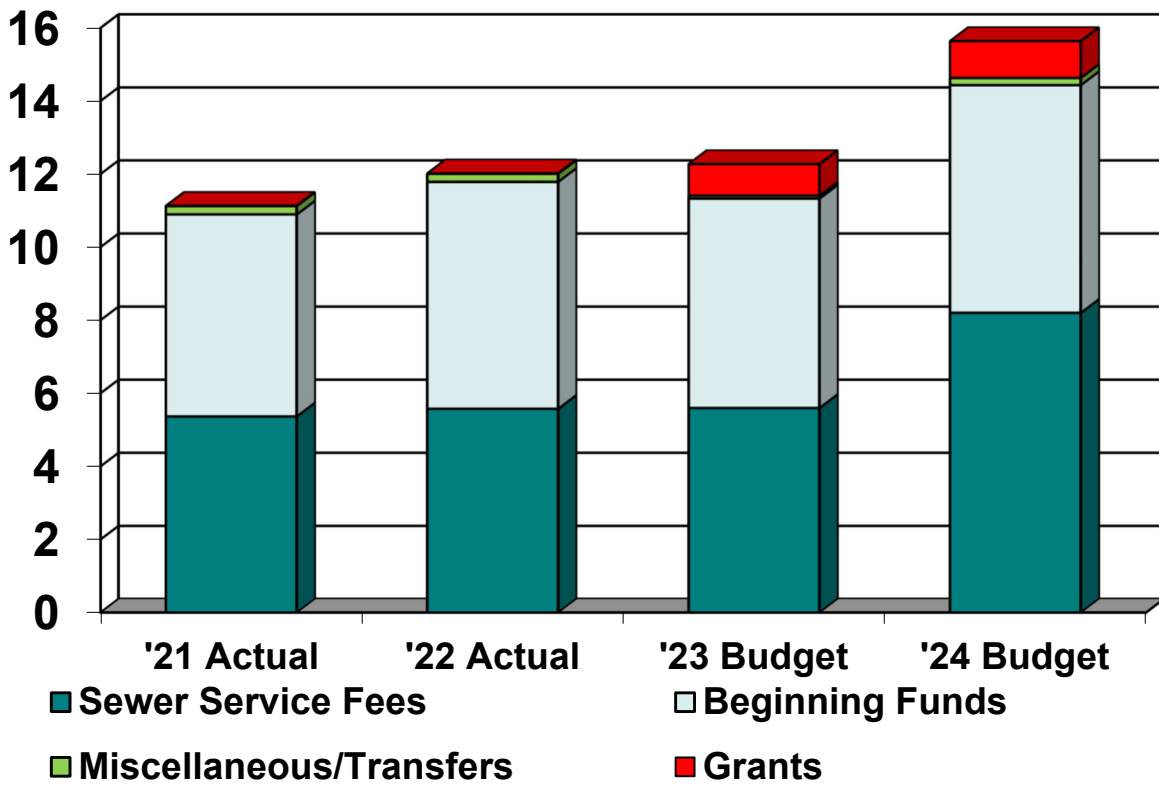
Respectfully Submitted,

James V. Baird

James V. Baird, General Manager

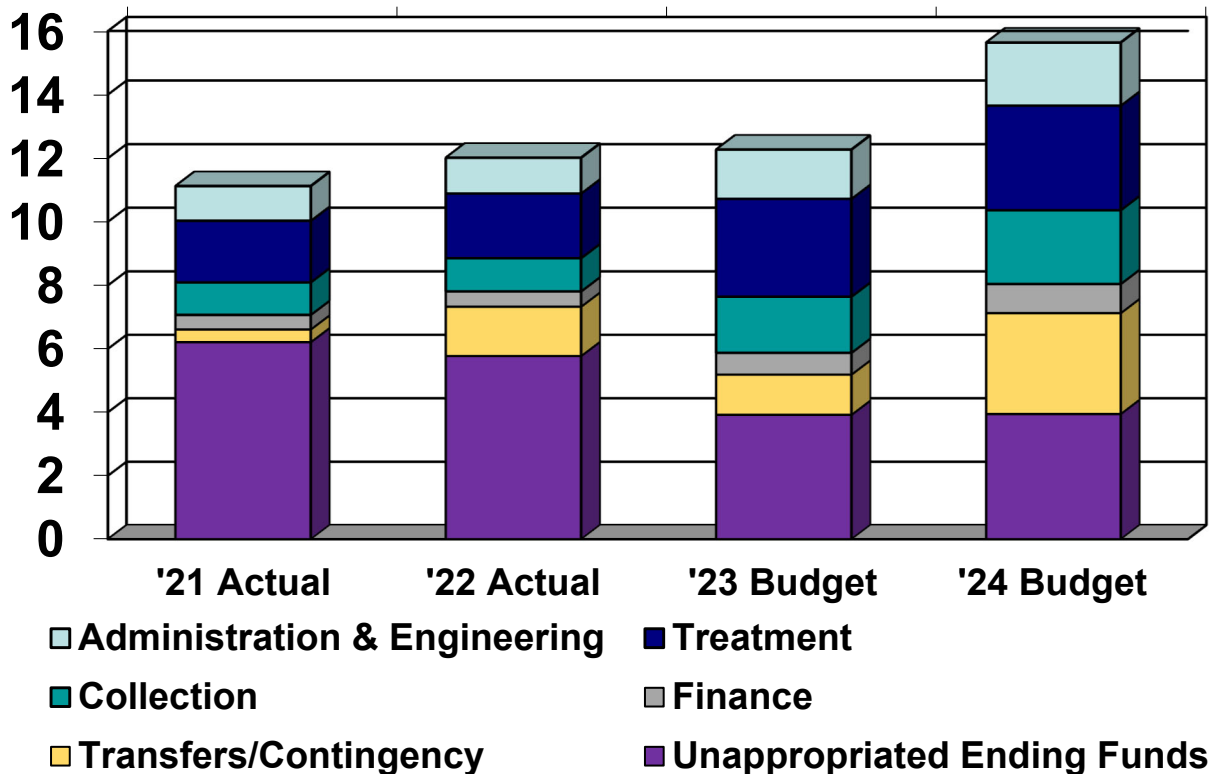
General Fund - Resources

(In Millions \$)



General Fund - Requirements

(In Millions \$)



GENERAL FUND (01)

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
5,526,913	6,210,954	5,730,000	4890 BEGINNING FUNDS	6,233,600		
REVENUES						
38,855	35,384	25,000	4010 Interest Income	110,000		
5,313,441	5,434,657	5,452,000	4040 Sewer Service Fees (Net)	7,877,400		
92,252	98,038	20,000	4050 Miscellaneous Income	56,000		
1,870	3,180	2,400	4060 Permits	3,300		
2,450	11,040	6,600	4070 Miscellaneous Collection Services	16,100		
7,630	11,460	7,000	4080 Title Clearances	7,000		
13,240	12,825	13,000	4100 UB Renter Fees	13,100		
38,259	126,136	132,000	4110 Penalties	145,000		
925	725	1,000	4120 New Account Fees	1,000		
0	0	0	4130 Payment Convenience Fees	163,100		
0	58,794	0	4250 Transfer from Other Funds	0		
0	10,000	865,000	4300 Grants	1,006,110		
87,745	2,045	17,000	4880 Proceeds from Sale of Assets	5,000		
<u>5,596,667</u>	<u>5,804,284</u>	<u>6,541,000</u>	TOTAL REVENUES	<u>9,403,110</u>	0	0
<u>11,123,580</u>	<u>12,015,238</u>	<u>12,271,000</u>	TOTAL RESOURCES	<u>15,636,710</u>	0	0
<u>REQUIREMENTS</u>						
ADMINISTRATION & ENGINEERING						
744,775	795,696	907,330	Personnel Services	943,820	0	0
279,161	307,005	421,700	Materials & Services	508,600	0	0
65,297	21,210	218,400	Capital Outlay	532,500	0	0
<u>1,089,233</u>	<u>1,123,911</u>	<u>1,547,430</u>	TOTAL ADMINISTRATION & ENGINEERING	<u>1,984,920</u>	0	0
TREATMENT						
1,915,753	2,013,598	2,435,100	Materials & Services	2,637,600	0	0
23,035	21,002	645,000	Capital Outlay	650,000	0	0
<u>1,938,788</u>	<u>2,034,600</u>	<u>3,080,100</u>	TOTAL TREATMENT	<u>3,287,600</u>	0	0
COLLECTION						
682,339	684,760	868,834	Personnel Services	922,460	0	0
97,940	134,078	205,500	Materials & Services	192,700	0	0
244,693	227,398	694,500	Capital Outlay	1,205,500	0	0
<u>1,024,972</u>	<u>1,046,236</u>	<u>1,768,834</u>	TOTAL COLLECTION	<u>2,320,660</u>	0	0
FINANCE						
370,666	398,957	513,320	Personnel Services	549,740	0	0
80,013	80,132	95,300	Materials & Services	320,900	0	0
8,954	3,006	78,300	Capital Outlay	48,000	0	0
<u>459,633</u>	<u>482,095</u>	<u>686,920</u>	TOTAL FINANCE	<u>918,640</u>	0	0
<u>4,512,626</u>	<u>4,686,842</u>	<u>7,083,284</u>	TOTAL EXPENDITURES	<u>8,511,820</u>	0	0
TRANSFERS TO OTHER FUNDS & CONTINGENCY						
400,000	766,000	717,000	8010 Transfer to Fund 04	128,000		
0	0	0	8010 Transfer to Fund 07	2,200,000		
0	789,400	0	8010 Transfer to Fund 10	300,000		
0	0	550,000	7890 General Operating Contingency	550,000		
<u>400,000</u>	<u>1,555,400</u>	<u>1,267,000</u>	TOTAL TRANSFERS & CONTINENCY	<u>3,178,000</u>	0	0
<u>6,210,954</u>	<u>5,772,996</u>	<u>3,920,716</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>3,946,890</u>	0	0
<u>11,123,580</u>	<u>12,015,238</u>	<u>12,271,000</u>	TOTAL REQUIREMENTS	<u>15,636,710</u>	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.
4130	Payment Convenience Fees	This is new for Budget Year 2023-2024. This is a pass thru of fees incurred by the customer to pay their bill online by credit card, debit card or e-check. The fees received will be paid out of the Finance Department's line item 6390 Payment Processing Fees.
4250	Transfer from Other Funds	Transfer from Other Funds that are being Closed and remaining balances moved to the General Fund.
4300	Grants	Includes grants from the Energy Trust of Oregon and The Diesel Emissions Mitigation Grant.
4880	Proceeds From Sale of Assets	Income from disposal of surplus property.
Requirements		
<i>Expenditures in the General Fund are budgeted by the various departments. Expenditure details may be found under the specific department budget.</i>		
7890	General Operating Contingency	Money budgeted to be available to use for unforeseen expenses and emergencies. Appropriation of this money requires a Resolution passed by the Board of Directors.
8920	Unappropriated Ending Funds	A conservative estimate of the amount of working capital to be carried over to the next fiscal year.

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

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES						
466,217	500,061	560,000	6110 Salaries	575,000		
0	2,740	5,000	6120 Overtime	5,000		
2,306	0	8,500	6140 Part Time	10,100		
138,532	137,777	152,600	6210 Health Benefits	161,700		
3,062	3,506	4,200	6230 Workers' Compensation	4,620		
34,227	36,452	40,500	6240 Social Security	42,000		
2,504	2,259	2,800	6250 Unemployment Insurance	2,800		
0	0	5,730	6255 OR Paid Medical Leave	3,600		
97,927	112,901	128,000	6260 Retirement (PERS)	139,000		
744,775	795,696	907,330	TOTAL PERSONNEL SERVICES	943,820	0	0
5.00	5.00	5.25	Total Full-Time Equivalent (FTE)	5.25	5.25	5.25
MATERIALS & SERVICES						
0	220	500	6280 Sewer Bill Refunds	500		
9,903	9,993	22,000	6310 Office Supplies	25,000		
0	0	5,500	6330 Printing & Binding	5,500		
43,124	48,064	62,000	6350 Equipment/Software Agreements	91,000		
1,050	1,032	2,400	6380 Personal Equipment	3,500		
13,544	11,254	13,500	6410 Dues & Memberships	14,500		
19,000	19,500	20,000	6420 Audit	24,000		
895	8,092	28,000	6430 Travel & Training	33,100		
106,375	117,713	134,500	6460 Insurance - Property & Liability	136,000		
7,295	7,488	19,000	6470 Utilities - Power	23,000		
19,302	19,235	24,500	6480 Utilities - Other	25,000		
8,108	4,230	15,000	6490 Legal	15,000		
28,504	27,560	34,000	6500 Professional Services/Consulting	47,000		
0	0	0	6540 Engineering Services/Administration	20,000		
13,351	22,182	24,000	6570 Building & Grounds Maintenance	25,000		
3,765	5,784	6,600	6790 Field Tech Materials & Supplies	7,500		
4,945	4,658	10,200	6800 Customer/Public Education	13,000		
279,161	307,005	421,700	TOTAL MATERIALS & SERVICES	508,600	0	0
CAPITAL OUTLAY						
30,740	7,890	33,500	7080 Miscellaneous Office Equipment	85,000		
4,929	9,852	11,000	7280 Field Tech Equipment	12,500		
0	0	42,300	7360 Pick-up Truck/Vehicle	0		
29,628	3,468	131,600	7570 Buildings & Grounds Improvements	435,000		
65,297	21,210	218,400	TOTAL CAPITAL OUTLAY	532,500	0	0
1,089,233	1,123,911	1,547,430	TOTAL ADMIN & ENG REQUIREMENTS	1,984,920	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 summer employee.
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 - Property & Liability	Cyber security, liability and property insurance costs including associated broker fees.
6470	Utilities-Power	Electricity and natural gas for the administrative office building.
6480	Utilities-Other	Cost of telephones, garbage, water and other utility services for the administrative office building.
6490	Legal	Attorney's fees, plus the cost of legal notices and publications required for the budget, purchasing, etc. in accordance with Oregon law. Includes election costs.
6500	Professional Services/ Consulting	This line item will be used as necessary for assistance in preparing contract review policies and procedures and outside computer consulting and support, as needed.

**GENERAL FUND
ADMINISTRATION & ENGINEERING**

Account Number	Account Name	Description of Resource or Requirements
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds.
6570	Building & Grounds Maintenance	Cost of janitorial services, security system, maintenance of HVAC system, landscaping services, pest control and other maintenance items as needed.
6790	Field Tech Materials and Supplies	Supplies and miscellaneous items for operating in the field for the Engineering Department.
6800	Customer/ Public Education	Used to fund public outreach, public education, website and virtual meeting services.
7080	Miscellaneous Office Equipment	Miscellaneous office equipment for the General Manager, the Engineering Department and the IT Systems Administrator. Specific requests for the upcoming fiscal year include three replacement workstations, Miscellaneous Tech Equipment, and a new AV system 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/Vehicle	Inspector pick-up truck, replaced fiscal year 2022-2023.
7570	Buildings & Grounds Improvements	This line item includes major miscellaneous maintenance and repairs. Specific requests for the upcoming fiscal year include Administration office remodel and re-roofing all the buildings at the Administrative office complex.

GENERAL FUND (01)
TREATMENT - (DEPT 06)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
MATERIALS & SERVICES						
31,478	33,857	40,000	6370 Permits	40,000		
248,914	261,669	370,000	6470 Utilities - Power (Plant/Lift Stations)	430,000		
81,720	75,392	127,100	6475 Utilities - Power (NTS)	147,000		
13,116	14,947	17,000	6480 Utilities - Other (Telemetry & Cameras)	27,000		
0	17,646	145,000	6540 Engineering Services	145,000		
0	0	10,000	6550 Rental Houses Expense	20,000		
27,921	16,442	60,000	6560 Monitoring & Testing - NTS	60,000		
30,887	16,420	64,000	6570 NTS Site Maintenance	64,000		
1,481,717	1,577,225	1,602,000	6770 Contract Services - Jacobs	1,704,600		
1,915,753	2,013,598	2,435,100	TOTAL MATERIALS & SERVICES	2,637,600	0	0
CAPITAL OUTLAY						
17,984	19,358	20,000	7080 Miscellaneous Capital Equipment	20,000		
0	0	250,000	7215 Slinger Truck	250,000		
0	0	370,000	7220 Tanker Trucks	370,000		
5,051	1,644	5,000	7700 RUSA Improvements & Equipment	10,000		
23,035	21,002	645,000	TOTAL CAPITAL OUTLAY	650,000	0	0
1,938,788	2,034,600	3,080,100	TOTAL TREATMENT REQUIREMENTS	3,287,600	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 Water Reclamation Facility.
6470	Utilities - Power (Plant/ pump stations)	Electricity for operating the Water Reclamation Facility and pump stations.
6475	Utilities - Power (NTS)	Electricity for operating the NTS.
6480	Utilities - Other (Telemetry & Cameras)	Includes security cameras annual fee and remote telemetry unit annual cost for ten pump stations.
6540	Engineering Services	Includes design costs associated with the Water Reclamation Facility and pump 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 including road maintenance, fencing and tree removal.
6770	Contract Services - Jacobs	Cost to have Jacobs operate the Water Reclamation Facility, pretreatment program, NTS, and pump stations.
7080	Miscellaneous Capital Equipment	Miscellaneous capital improvements to the Water Reclamation Facility, pump stations and other improvements as necessary.
7215	Slinger Truck	Replacement of the Biosolids Slinger Truck. The purchase is contingent on receiving grant funds.
7220	Tanker Trucks	Replacement of two Biosolids Tanker Trucks. The purchase is contingent on receiving grant funds.
7700	RUSA Improvements and Equipment	For minor improvements and equipment at the NTS and pump stations.

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

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES						
389,335	406,108	472,000	6110 Salaries	500,000		
17,225	14,395	25,000	6120 Overtime	25,000		
5,261	0	8,500	6140 Part Time	8,500		
162,771	152,753	210,900	6210 Health Benefits	223,500		
6,899	7,284	8,600	6230 Workers' Compensation	9,460		
31,148	31,915	39,000	6240 Social Security	41,000		
2,896	2,950	3,800	6250 Unemployment Insurance	3,800		
0	0	5,034	6255 OR Paid Medical Leave	3,200		
66,804	69,355	96,000	6260 Retirement (PERS)	108,000		
682,339	684,760	868,834	TOTAL PERSONNEL SERVICES	922,460	0	0
7.00	7.00	7.25	Total Full-Time Equivalent (FTE)	7.25		
MATERIALS & SERVICES						
1,163	1,845	6,000	6340 Miscellaneous Equipment Rental	6,000		
21,166	21,763	31,000	6350 Equip Maintenance & Software Agreemen	32,000		
25,823	39,278	56,000	6360 Vehicle Maintenance	56,000		
2,466	2,648	7,000	6380 Personal Equipment	7,000		
1,479	2,566	5,000	6410 Dues, Subscriptions, & Memberships	5,500		
3,469	8,769	14,000	6430 Travel & Training	15,200		
3,795	3,135	6,000	6480 Utilities - Other	6,000		
3,504	11,280	15,500	6540 Engineering Services/Administration	0		
5,187	6,556	10,000	6730 Safety Materials & Services	10,000		
29,888	36,238	55,000	6790 Materials & Supplies	55,000		
97,940	134,078	205,500	TOTAL MATERIALS & SERVICES	192,700	0	0
CAPITAL OUTLAY						
5,227	1,036	22,500	7030 Safety Equipment	22,500		
15,358	4,096	14,000	7080 Miscellaneous Capital Equipment	24,000		
61,189	71,940	120,000	7140 I & I Sewer Separation	140,000		
122,129	0	0	7210 Excavator	0		
0	0	145,000	7240 Dump Truck	145,000		
40,790	16,145	100,000	7250 Capital Projects & Misc. Repairs	120,000		
0	35,069	43,000	7280 Pickup Truck	43,000		
0	99,112	0	7290 CCTV Van & Equipment	0		
0	0	250,000	7370 Storage Building	711,000		
244,693	227,398	694,500	TOTAL CAPITAL OUTLAY	1,205,500	0	0
1,024,972	1,046,236	1,768,834	TOTAL COLLECTION REQUIREMENTS	2,320,660	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 & Software Agreements	Includes software agreements and the cost of 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 locate fees and Douglas County landfill disposal fees for the Collection Department.
6540	Engineering Services/ Administration	Engineering services not directly related to projects in other funds. This line item was moved to 01-05-6540 for Budget year 2023-2024.
6730	Safety Materials & Services	Safety related materials, examinations, and training services such as asbestos training. Also includes commercial driver license (CDL) testing, drug screening, first aid costs, vaccinations, and other necessary safety materials and services.
6790	Materials & Supplies	Items such as manhole rings, risers, covers, pipe, rock, smoke bombs, test plugs, locate paint, root control chemicals and other miscellaneous parts and supplies used by the Collection Department.

**GENERAL FUND
COLLECTION**

Account Number	Account Name	Description of Resource or Requirements
7030	Safety Equipment	Miscellaneous equipment needed for employee safety and Occupational Safety and Health Administration (OSHA) compliance.
7080	Miscellaneous Capital Equipment	Proposed purchases for upcoming year include replacement computer and laptop, specialty nozzle for B6, shop cabinets and other 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 an excavator in Budget year 2020-2021 for use on small projects and for the maintenance at the Natural Treatment System
7240	Dump Truck	Replacement of the Collection Department's 2001 5-yard dump truck. The purchase is contingent on receiving grant funds.
7250	Capital Projects & Miscellaneous Repairs	Miscellaneous projects includes raising and patching of manholes and other construction projects and repairs identified, as necessary.
7280	Pickup Truck	Pickup truck for the Collection System Superintendent. The superintendent's current truck will be assigned to the Jacobs staff replacing a 2006 pickup truck.
7290	CCTV Van & Equipment	Replacement of CCTV Van and for purchase of the Equipment for the CCTV Van.
7370	Storage Building	The addition of a second storage building and waterline at the Water Reclamation Facility to provide security and cover for vehicles and equipment. As part of emergency preparedness, one service truck and one flusher truck will be relocated to the west side of our service area.

GENERAL FUND (01)
FINANCE - (DEPT 08)

HISTORICAL DATA		ADOPTED		PROPOSED	APPROVED	ADOPTED
AUDITED	AUDITED	BUDGET		BUDGET	BUDGET	BUDGET
2020-2021	2021-2022	2022-2023		2023-2024	2023-2024	2023-2024
PERSONNEL SERVICES						
230,229	247,858	309,500	6110 Salaries	331,000		
0	0	2,500	6120 Overtime	2,500		
1,681	0	0	6140 Part-Time	0		
86,112	86,945	116,200	6210 Health Benefits	123,100		
243	265	400	6230 Workers' Compensation	440		
17,434	18,618	23,900	6240 Social Security	26,000		
1,446	1,372	1,700	6250 State Unemployment	1,700		
0	0	3,120	6255 OR Paid Medical Leave	2,000		
33,521	43,899	56,000	6260 Retirement (PERS)	63,000		
370,666	398,957	513,320	TOTAL PERSONNEL SERVICES	549,740	0	0
3.00	3.00	3.90	Total Full-Time Equivalent (FTE)	4.00		
MATERIALS & SERVICES						
10,042	6,421	9,800	6310 Office Supplies	7,100		
32,012	36,148	37,100	6320 Postage & Mailing Fees	75,000		
2,616	2,590	3,300	6350 Equipment/Software Agreements	58,100		
0	0	0	6390 Payment Processing Fees	163,100		
8,663	9,185	9,600	6400 Bank Fees	11,100		
720	886	1,500	6410 Dues, Subscriptions, & Memberships	1,500		
1,711	250	5,000	6430 Travel & Training	5,000		
24,249	24,652	29,000	6530 Computer Maintenance	0		
80,013	80,132	95,300	TOTAL MATERIALS & SERVICES	320,900	0	0
CAPITAL OUTLAY						
1,037	0	1,800	7070 Computer Programs	0		
3,717	3,006	7,500	7080 Office Equipment	8,000		
4,200	0	69,000	7390 Finance Software Upgrade	40,000		
8,954	3,006	78,300	TOTAL CAPITAL OUTLAY	48,000	0	0
459,633	482,095	686,920	TOTAL FINANCE REQUIREMENTS	918,640	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 II and Office Assistant I.
6310	Office Supplies	Billing cards, checks, computer paper, and other items relating to utility billing, financial reporting and payroll.
6320	Postage & Mailing Fees	Cost of postage and printing costs to outsource billing. Includes postage meter refill costs and postal permits.
6350	Equipment/ Software Agreements	Updating and maintenance of the computer network, work stations and Finance Department equipment. This line item for Budget Year 2023-2024 also includes agreements for software and scanners previously expensed to line item 6530 Computer Maintenance. These accounts are being merged.
6390	Payment Processing Fees	This is new for Budget Year 2023-2024. This is a pass thru of fees incurred by the customer to pay their bill online by credit card, debit card or e-check.
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 Assistants.
6530	Computer Maintenance	Annual maintenance agreement for the financial accounting software, check scanner and electronic filing program. These expenses are being merged with line item 6350 Equipment/Software Agreements for Budget Year 2023-2024.
7070	Computer Programs	Computer software, as needed, to facilitate the use of our financial accounting and utility billing systems to produce desired reports and other financial data. As most computer programs are going to subscriptions, this line item is also being merged with line item 6350 Equipment/Software Agreements for Budget Year 2023-2024.
7080	Office Equipment	Office equipment upgrades and replacements for computers, printers and miscellaneous tech equipment as needed.
7390	Finance Software Upgrade	Upgrade of finance software.

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
22,794	24,271	0	4890 BEGINNING FUNDS	0	0	0
REVENUES						
1,477	0	0	4010 Interest Income	0	0	0
1,477	0	0	TOTAL REVENUES	0	0	0
<u>24,271</u>	<u>24,271</u>	<u>0</u>	TOTAL RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
0	24,271	0	8010 Transfer to Fund 01	0	0	0
0	24,271	0	TOTAL TRANSFERS TO OTHER FUNDS	0	0	0
<u>24,271</u>	<u>0</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>24,271</u>	<u>24,271</u>	<u>0</u>	TOTAL REQUIREMENTS	<u>0</u>	<u>0</u>	<u>0</u>

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.
Requirements		
8010	Transfer to Fund 01	The balance of this fund was transferred to the General Fund and closed in budget year 2021-2022.
8010	Transfer to Fund 04	Excess funds transferred to the Infrastructure Replacement Reserve Fund to be used for projects.

COLLECTION SYSTEM EXPANSION FUND (03)
RESERVE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
218,812	592,137	758,420	4890 BEGINNING FUNDS	1,004,000		
REVENUES						
3,245	14,960	19,800	4010 Interest Income	36,410		
370,080	146,898	208,300	4030 System Development Charge	138,000		
373,325	161,858	228,100	TOTAL REVENUES	174,410	0	0
592,137	753,995	986,520	TOTAL RESOURCES	1,178,410	0	0
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
0	0	986,520	7250 Construction Projects	1,178,410		
0	0	986,520	TOTAL CAPITAL OUTLAY	1,178,410	0	0
592,137	753,995	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
592,137	753,995	986,520	TOTAL REQUIREMENTS	1,178,410	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 Intergovernmental Agreements.
4030	System Development Charge	The estimated system development charges levied on new construction for the expansion of the Sanitary Authority's Collection System. Includes installment payments from Roseburg Urban Renewal Agency Intergovernmental Agreements.
Requirements		
7250	Construction Projects	Infrastructure project that increases the capacity of the collection system will be undertaken with these funds with the Board's approval.

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
1,134,561	1,970,186	1,295,600	4890 BEGINNING FUNDS	2,565,000		
<u>REVENUES</u>						
10,019	7,152	5,000	4010 Interest Income	40,000		
261,572	264,854	265,575	4040 Sewer Service Fees	267,000		
400,000	766,000	717,000	4210 Transfer from Fund 01	128,000		
359,000	0	716,825	4280 Transfer from Fund 07	0		
1,030,591	1,038,006	1,704,400	TOTAL REVENUES	435,000	0	0
<u>2,165,152</u>	<u>3,008,192</u>	<u>3,000,000</u>	TOTAL RESOURCES	<u>3,000,000</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
194,966	1,734,067	3,000,000	7250 Construction Projects	3,000,000		
194,966	1,734,067	3,000,000	TOTAL CAPITAL OUTLAY	3,000,000	0	0
1,970,186	1,274,125	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<u>2,165,152</u>	<u>3,008,192</u>	<u>3,000,000</u>	TOTAL REQUIREMENTS	<u>3,000,000</u>	<u>0</u>	<u>0</u>

INFRASTRUCTURE REPLACEMENT RESERVE FUND

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

TREATMENT PLANT EXPANSION FUND (06)
RESERVE FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
443,263	423,239	511,320	4890 BEGINNING FUNDS	644,300		
<u>REVENUES</u>						
3,695	8,504	11,000	4010 Interest Income	22,300		
194,642	77,317	108,000	4030 System Development Charge	75,100		
198,337	85,821	119,000	TOTAL REVENUES	97,400	0	0
641,600	509,060	630,320	TOTAL RESOURCES	741,700	0	0
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
0	0	630,320	7250 Construction Projects	741,700		
218,361	0	0	7500 Biosolids Dewatering	0		
218,361	0	630,320	TOTAL CAPITAL OUTLAY	741,700	0	0
423,239	509,060	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
641,600	509,060	630,320	TOTAL REQUIREMENTS	741,700	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 Intergovernmental Agreements.
4030	System Development Charge	The systems development charges levied on new construction is earmarked for the upgrade and expansion of the Sanitary Authority's Wastewater Treatment Plant and for the development of the Natural Treatment System (NTS). Includes installment payments from Roseburg Urban Renewal Agency Intergovernmental Agreements.
Requirements		
7250	Construction Projects	Major plant expansion, land acquisition and development projects will be undertaken with use of these funds with the Board's approval.
7500	Biosolids Dewatering	Expansion of the Biosolids dewatering structure and equipment (conveyors).

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
1,682,987	1,734,340	2,802,000	4890 BEGINNING FUNDS	3,246,300		
16,779	12,842	12,500	4010 Interest Income	66,000		
1,046,274	1,059,346	1,063,300	4040 Sewer Service Fees	1,066,200		
0	0	0	4210 Transfer from Fund 01	2,200,000		
<u>2,746,040</u>	<u>2,806,528</u>	<u>3,877,800</u>	TOTAL RESOURCES	<u>6,578,500</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
TRANSFERS TO OTHER FUNDS						
359,000	0	716,825	8010 Transfer to Fund 04	0		
652,700	0	0	8010 Transfer to Fund 10	0		
<u>1,011,700</u>	<u>0</u>	<u>716,825</u>	TOTAL TRANSFERS TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,734,340</u>	<u>2,806,528</u>	<u>3,160,975</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>6,578,500</u>	<u>0</u>	<u>0</u>
<u>2,746,040</u>	<u>2,806,528</u>	<u>3,877,800</u>	TOTAL REQUIREMENTS	<u>6,578,500</u>	<u>0</u>	<u>0</u>

ASSET ACQUISITION & REPLACEMENT FUND

Account Number	Account Name	Description of Resource or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4040	Sewer Service Fees	Money collected from users of the system for operation and maintenance costs. This amount is reported net of vacancy credits granted to customers.
4210	Transfer from Fund 01	Transfer from the General Fund to be used for future acquisition & replacements.
Requirements		
8010	Transfer to Fund 04	Transfers to the Infrastructure Replacement Reserve Fund for Board approved projects.
8010	Transfer to Fund 10	Transfers to the Plant Equipment Replacement Fund for Board approved projects.
8920	Unappropriated Ending Funds	The money is reserved for future expenditures.

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

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
631,541	1,177,242	1,861,000	4890 BEGINNING FUNDS	1,474,000		
4,822	6,434	11,000	4010 Interest Income	29,000		
0	789,400	0	4210 Transfer from Fund 01	300,000		
652,700	0	0	4280 Transfer from Fund 07	0		
0	0	0	4300 Grants	190,000		
<u>1,289,063</u>	<u>1,973,076</u>	<u>1,872,000</u>	TOTAL RESOURCES	<u>1,993,000</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
<u>CAPITAL OUTLAY</u>						
111,821	152,876	1,872,000	7080 Misc Plant Equipment Replacement	1,993,000		
111,821	152,876	1,872,000	TOTAL CAPITAL OUTLAY	1,993,000	0	0
<u>1,177,242</u>	<u>1,820,200</u>	<u>0</u>	8920 UNAPPROPRIATED ENDING FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,289,063</u>	<u>1,973,076</u>	<u>1,872,000</u>	TOTAL REQUIREMENTS	<u>1,993,000</u>	<u>0</u>	<u>0</u>

PLANT EQUIPMENT REPLACEMENT FUND

Account Number	Account Name	Description of Resources or Requirements
Resources		
4010	Interest Income	Income earned on money invested in the Local Government Investment Pool and local banks.
4210	Transfer from Fund 01	Transfers made from the General Fund.
4280	Transfer from Fund 07	Transfers made from the Asset Acquisition and Replacement Fund.
4300	Grants	Includes matching grants from the Energy Trust of Oregon for additional aeration blower and upgrade to W-3 system.
Requirements		
7080	Miscellaneous Plant Equipment Replacement	For replacement and improvements at the Water Reclamation Facility and pump stations as needed.

ADMINISTRATION BUILDING FUND (11)
SPECIAL FUND

<u>HISTORICAL DATA</u>		<u>ADOPTED</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>AUDITED</u>	<u>AUDITED</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>
<u>RESOURCES</u>						
55,859	34,505	0	4890 BEGINNING FUNDS	0	0	0
390	18	0	4010 Interest Income	0	0	0
<u>56,249</u>	<u>34,523</u>	<u>0</u>	TOTAL RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>
<u>REQUIREMENTS</u>						
CAPITAL OUTLAY						
21,744	0	0	7770 Administration Building Improvements	0	0	0
<u>21,744</u>	<u>0</u>	<u>0</u>	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS TO OTHER FUNDS						
0	34,523	0	8010 Transfer to Fund 01	0	0	0
<u>0</u>	<u>34,523</u>	<u>0</u>	TOTAL TRANSFERS TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
34,505	0	0	8920 UNAPPROPRIATED ENDING FUNDS	0	0	0
<u>56,249</u>	<u>34,523</u>	<u>0</u>	TOTAL REQUIREMENTS	<u>0</u>	<u>0</u>	<u>0</u>

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.