

Overview of Rate Analysis:

Roseburg Urban Sanitary Authority conducted a 5-year rate analysis in December 2022 for Fiscal Years ending June 2023 thru Fiscal Year ending June 2028 to see if the current rates were meeting the needs of future capital improvements. At the time of the Rate Analysis, assumptions were presented. See the “5 Year Rate Analysis – Assumptions” page. The 5-year Capital Improvement Plan presented to the Board included both Infrastructure Replacement and Plant Equipment Replacements needs (See the Capital Improvement Plan on our website). At the time of the Capital Improvement Plan, estimates were that RUSA should be spending \$3.6 million per year on Infrastructure Replacement and \$3.75 million per year on Plant Equipment Replacement needs.

Conclusion: The conclusion was that RUSA’s sustainable rate by fiscal year ending June 2028 should be \$80 per month per EDU (equivalent dwelling unit) to meet the needs of RUSA’s operations and Capital Improvement Plan projects. The Board approved a \$10 increase per EDU for fiscal year ending June 2024 and recently another \$10 increase per EDU for fiscal year ending June 2025. The Board requested that staff annually review the 5-year rate analysis and Capital Improvement Plan to make recommendations to the Board.

5 YEAR RATE ANALYSIS - ASSUMPTIONS

EFFECTIVE 2023-24:

REVENUE INCREASES EACH YEAR

- 1.0% - EDU'S FOR SDC'S, SEWER SERVICE FEES & SS RELATED FEES
- 2.5% - INTEREST INCOME
- 0.0% - MISC INCOME & SALE OF ASSETS

EXPENDITURE INCREASES EACH YEAR

- 6.95% - PERSONNEL SERVICES – OPERATING
- 8.00% - MATERIALS & SERVICES & CAPITAL OUTLAY – OPERATING
- 6.00% - INFRASTRUCTURE REPLACEMENT-5 YR CAPITAL IMPROVEMENT PLAN
- 6.00% - PLANT EQUIPMENT REPLACEMENT–5 YR CAPITAL IMPROVEMENT PLAN

OTHER

- NO TRANSFERS FROM GENERAL FUND TO OTHER FUNDS

\$10 RATE INCREASE FOR 5 YEAR

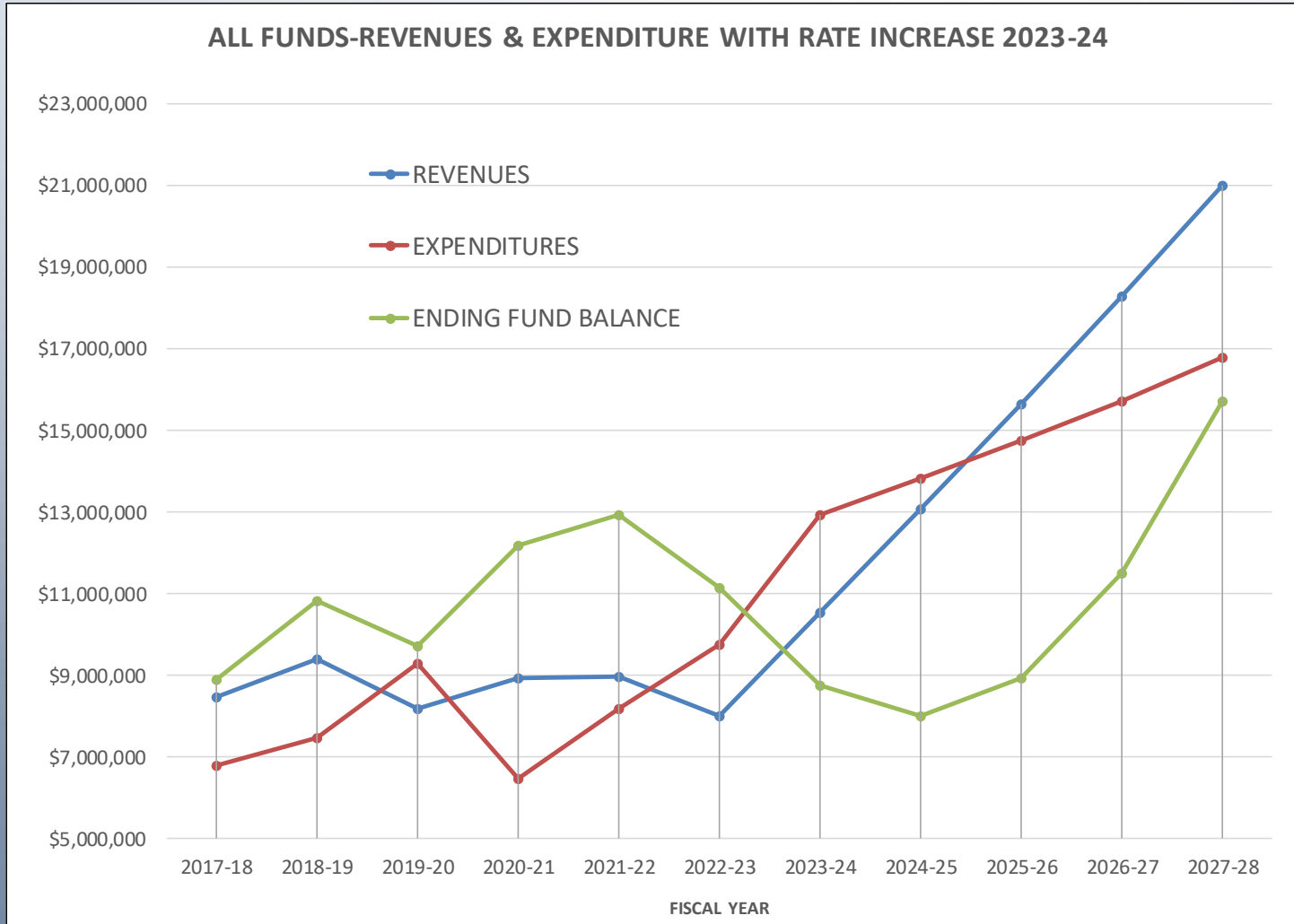
ALL FUNDS	HISTORICAL (ACTUAL)					ESTIMATE	PROJECTED				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
REVENUES	8,475,963	9,396,074	8,203,077	8,921,362	8,958,010	7,991,582	10,529,940	13,069,811	15,659,524	18,299,823	20,991,463
EXPENDITURES	6,796,247	7,486,167	9,309,504	6,471,218	8,186,641	9,766,593	12,945,365	13,811,778	14,737,139	15,725,529	16,781,314
ENDING FUND BALANCE	8,913,250	10,823,157	9,716,730	12,166,874	12,938,243	11,163,232	8,747,806	8,005,840	8,928,225	11,502,519	15,712,668

GENERAL	HISTORICAL (ACTUAL)					ESTIMATE	PROJECTED				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
GENERAL FUND REVENUES	5,590,130	5,731,982	5,677,090	5,596,667	5,804,285	6,027,477	6,496,566	6,925,924	7,363,259	7,808,688	8,262,330
GENERAL FUND EXPENDITURES	4,301,952	5,467,848	5,365,696	4,912,626	6,240,905	6,266,593	5,595,365	6,020,778	6,478,679	6,971,561	7,502,108
ENDING FUND BALANCE	4,951,385	5,215,519	5,526,913	6,210,954	5,774,334	5,535,218	6,436,419	7,341,566	8,226,146	9,063,273	9,823,495

OTHER FUNDS	HISTORICAL (ACTUAL)					ESTIMATE	PROJECTED				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
CAPITAL FUNDS REVENUES	2,885,833	3,664,092	2,525,987	3,324,695	3,153,725	1,964,105	4,033,373	6,143,887	8,296,265	10,491,135	12,729,133
CAPITAL FUNDS EXPENDITURES	2,494,295	2,018,319	3,943,808	1,558,592	1,945,736	3,500,000	7,350,000	7,791,000	8,258,460	8,753,968	9,279,206
ENDING FUND BALANCE	3,961,865	5,607,638	4,189,817	5,955,920	7,163,909	5,628,014	2,311,387	664,274	702,079	2,439,247	5,889,174

\$10 RATE INCREASE PER YEAR

	CURRENT		FUTURE				\$ INCREASE	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
GENERAL FUND	\$ 23.75	\$ 25.25	\$ 26.75	\$ 28.25	\$ 29.75	\$ 31.25	\$ 1.50	OPERATING
OTHER FUNDS	\$ 6.25	\$ 14.75	\$ 23.25	\$ 31.75	\$ 40.25	\$ 48.75	\$ 8.50	OTHER FUNDS
	\$ 30.00	\$ 40.00	\$ 50.00	\$ 60.00	\$ 70.00	\$ 80.00	\$ 10.00	PER YEAR



RATE HISTORY 1985 THRU 2022

Fund	Jan 2017	Aug 2012	Aug 2011	Aug 2009	Dec 2007	Sept 2003	June 1994	June 1993	June 1991	June 1990	Jan 1990	May 1986	May 1985
General-User Fee	\$ 23.75	\$ 18.75	\$ 18.75	\$ 17.00	\$ 15.75	\$ 15.75	\$ 13.90	\$ 11.95	\$ 11.00	\$ 10.50	\$ 9.00	\$ 8.49	\$ 6.19
Infrastructure Replacement-User Fee	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25								
Debt Service					\$ -	\$ 1.25	\$ 2.40	\$ 2.40	\$ 2.65	\$ 2.90	\$ 3.60	\$ 2.80	\$ 2.80
Galesville Dam Fee												\$ 0.51	\$ -
Treatment Plant Exp			\$ 5.00	\$ 6.75									
Asset Acquisition & Replacement	\$ 5.00	\$ 5.00											
Total Billing	\$ 30.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 17.00	\$ 17.00	\$ 16.30	\$ 14.35	\$ 13.65	\$ 13.40	\$ 12.60	\$ 11.80	\$ 8.99