

CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND (History Only)

The Public Works Fund was created as a special revenue fund in FY 2005-06 in an effort to make the budget easier to understand and to assist with final allocation of expenditures and revenues between different City departments.

In 2010-11 governmental accounting standards were implemented requiring the identification of specific revenue sources to qualify a fund as a special revenue fund. Because the Public Works Fund did not have a specific revenue source, the fund was required to be reported in the General Fund on the City's Comprehensive Annual Financial Report.

The fund has been transferred back to the General Fund and the resources are included in the General Fund Revenues. The transfer will eliminate reporting differences between the budget and the annual financial report, and will be compliant with governmental accounting guidelines.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>PUBLIC WORKS FUND (20)</u>				
<u>455,092</u>	<u>371,764</u>	<u>437,567</u>	301 0000	BEGINNING FUND BALANCE	-	-	-
			REVENUES - (020)				
8,483	6,541	-	321 1010	Public Works Fees	-	-	-
7,984	7,068	-	332 3030	Other	-	-	-
90,198	114,105	-	341 1035	Interagency-Urban Renewal	-	-	-
32,214	34,376	-	341 1010	Interdept Charges-General Fund	-	-	-
335,022	357,508	-	341 1027	Interdept Charges-Storm	-	-	-
56,696	60,501	-	341 1029	Interdept Charges-Streetlight/Sidewalk	-	-	-
773,128	825,019	-	341 1031	Interdept Charges-Transportation	-	-	-
-	55,736	-	341 1036	Interdept Charges-Facilities Fund (PSC)	-	-	-
46,388	35,641	-	341 1052	Interdept Charges-Airport	-	-	-
438,106	467,511	-	341 1053	Interdept Charges-Water	-	-	-
2,323	2,351	-	371 1010	Interest Income	-	-	-
167	3,963	-	385 1010	Miscellaneous	-	-	-
773,128	831,983	-	391 1010	Transfers-General Fund	-	-	-
-	2,630	-	392 3000	Insurance Reimbursement	-	-	-
<u>2,563,837</u>	<u>2,804,933</u>	-	Total		-	-	-
<u>3,018,929</u>	<u>3,176,697</u>	<u>437,567</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		-	-	-

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION (History Only)

CURRENT OPERATIONS

The Public Works Department's operations have been transferred to the General Fund.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Director	1.0	1.0	0.0	0.0
Secretary II	0.0	1.0	0.0	0.0
Department Technician	2.0	1.0	0.0	0.0
Staff Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>
	4.0	4.0	0.0	0.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>PUBLIC WORKS FUND (20) - ADMINISTRATION DIVISION</u>						
PERSONNEL SERVICES - 2030						
229,953	234,194	-	Salaries and Wages	-	-	-
131,725	137,894	-	Employee Benefits	-	-	-
<u>361,678</u>	<u>372,088</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES -2030						
1,443	1,549	-	432 3010 Lodging and Registration	-	-	-
689	443	-	432 3015 Meals and Mileage	-	-	-
284	164	-	432 3040 Dues and Subscriptions	-	-	-
315,457	328,405	-	432 3210 City Services-Management	-	-	-
3,718	7,466	-	432 3310 Professional Services-Legal	-	-	-
1,500	-	-	432 3330 Professional Services-Technical	-	-	-
207	205	-	432 3630 Contracted Services	-	-	-
778	-	-	432 3910 Hardware Non Capital	-	-	-
486	418	-	432 4510 Office Supplies	-	-	-
152	481	-	432 4545 Materials and Supplies	-	-	-
9	38	-	432 4815 Vehicle Expense-Maintenance	-	-	-
5,286	6,760	-	432 4820 Vehicle Expense-Fuel	-	-	-
2,669	4,343	-	432 4830 Equipment Maintenance	-	-	-
<u>332,678</u>	<u>350,272</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>694,356</u>	<u>722,360</u>	<u>-</u>	TOTAL ADMINISTRATION DIVISION	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION (History Only)

CURRENT OPERATIONS

The Public Works Department's operations have been transferred to the General Fund.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Technician I, II, III	3.0	3.0	0.0	0.0
GIS Specialist	1.0	1.0	0.0	0.0
Civil Engineer	2.0	2.0	0.0	0.0
City Engineer	0.0	0.0	0.0	0.0
Division Manager	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>
	7.0	7.0	0.0	0.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>PUBLIC WORKS FUND (20) - ENGINEERING DIVISION</u>						
PERSONNEL SERVICES - 2020						
434,708	460,584	-	Salaries and Wages	-	-	-
240,054	275,821	-	Employee Benefits	-	-	-
<u>674,762</u>	<u>736,405</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2020						
100	1,599	-	432 3010 Lodging and Registration	-	-	-
180	182	-	432 3015 Meals and Mileage	-	-	-
1,434	-	-	432 3320 Surveying and Engineering Services	-	-	-
69	137	-	432 3630 Professional Services-Contracted	-	-	-
898	817	-	432 4215 Cellular Phone	-	-	-
430	486	-	432 4510 Office Supplies	-	-	-
3,402	1,366	-	432 4545 Materials and Supplies	-	-	-
<u>6,513</u>	<u>4,587</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>681,275</u>	<u>740,992</u>	<u>-</u>	TOTAL ENGINEERING DIVISION	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - STREET DIVISION (History Only)

CURRENT OPERATIONS

The Public Works Department's operations have been transferred to the General Fund.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Street Maintenance I, II, III	11.0	11.0	0.0	0.0
Street Superintendent	1.0	1.0	0.0	0.0
Seasonal/Temp	<u>0.0</u>	<u>0.75</u>	<u>0.0</u>	<u>0.0</u>
	12.0	12.75	0.0	0.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>PUBLIC WORKS FUND (20) - STREET DEPARTMENT</u>						
PERSONNEL SERVICES - 2040						
561,147	579,699	-	Salaries and Wages	-	-	-
403,056	440,658	-	Employee Benefits	-	-	-
<u>964,203</u>	<u>1,020,357</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2040						
1,009	1,174	-	432 3010 Lodging and Registration	-	-	-
240	98	-	432 3015 Meals and Mileage	-	-	-
100	150	-	432 3040 Dues and Subscriptions	-	-	-
20,000	20,000	-	432 3220 City Services-Parks	-	-	-
1,433	1,260	-	432 3350 Laboratory/Medical	-	-	-
11,443	337	-	432 3690 Contracted Services-Miscellaneous	-	-	-
204	229	-	432 4210 Telephone Communications	-	-	-
1,631	1,542	-	432 4215 Cellular Phone	-	-	-
371	394	-	432 4290 Communications Miscellaneous	-	-	-
256	496	-	432 4510 Office Supplies	-	-	-
2,007	1,625	-	432 4515 Small Tools	-	-	-
1,836	4,465	-	432 4540 Chemicals	-	-	-
9,013	5,269	-	432 4545 Materials and Supplies	-	-	-
3,772	2,766	-	432 4555 Safety Equipment and Supplies	-	-	-
43,041	31,440	-	432 4560 Paint and Signs	-	-	-
110	-	-	432 4580 Office Equipment/Furniture	-	-	-
6,113	7,102	-	432 4810 Building and Ground Maintenance	-	-	-
14,616	13,303	-	432 4815 Vehicle Expense-Maintenance	-	-	-
51,936	51,908	-	432 4820 Vehicle Expense-Fuel	-	-	-
2,493	1,678	-	432 4825 Vehicle Tires	-	-	-
9,381	9,295	-	432 4830 Equipment Maintenance	-	-	-
37,770	32,655	-	432 4835 Road and Bridge Maintenance	-	-	-
3,760	2,290	-	432 4837 Tree Removal/Maintenance	-	-	-
4,492	4,188	-	432 4847 Street Sweeper Debris Disposal	-	-	-
41	439	-	432 4855 General Maintenance	-	-	-
1,475	1,921	-	432 5120 General Uniform	-	-	-
9,207	9,906	-	432 5410 Utilities-Power	-	-	-
8,998	6,141	-	432 5420 Utilities-Gas	-	-	-
4,658	4,740	-	432 5430 Utilities-Water	-	-	-
656	655	-	432 5435 Utilities-Sewer	-	-	-
2,642	2,367	-	432 5440 Utilities-Garbage Service	-	-	-
2,314	2,538	-	432 5455 Utilities-Storm Drainage	-	-	-
7,586	8,763	-	432 5710 Insurance-Automobile	-	-	-
31,833	12,551	-	432 5715 Insurance-General Liability	-	-	-
2,110	2,592	-	432 5720 Insurance-Property	-	-	-
5,547	6,363	-	432 5740 Insurance-Equipment	-	-	-
3,237	2,781	-	432 5790 Insurance-Miscellaneous	-	-	-
<u>307,331</u>	<u>255,421</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,271,534</u>	<u>1,275,778</u>	<u>-</u>	TOTAL STREET DEPARTMENT	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,647,165</u>	<u>2,739,130</u>	<u>-</u>	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
-	-	437,567	TRANSFERS-9090	-	-	-
			495 8810 Residual Equity Transfer to General Fund	-	-	-
<u>371,764</u>	<u>437,567</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,018,929</u>	<u>3,176,697</u>	<u>437,567</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
GRANT SPECIAL REVENUE FUND

The Grant Special Revenue Fund was created in the 2005-06 fiscal year in an effort to make the budget easier to understand. The Fire and Police departments actively pursued and successfully received grant funds in order to supplement limited operating resources. Historically, grant resources specific to Community Development, Police and Fire have been budgeted in the General Fund with related expenditures within the departments' operating budgets. The expenditures related to these grants have created anomalies from one budget year to the next making operational comparisons difficult. The General Fund now budgets an operating transfer to the Grant Fund for the City's grant matches. Grants that are specific to Special Revenue, Capital Improvement or Enterprise Funds remain with those funds.

DEPARTMENT	PROJECT/ GRANT NAME	GRANTING AGENCY	GRANT AMOUNT	CITY MATCH AMOUNT	EXPENDITURE CY BUDGET AMOUNT
COMMUNITY DEV.	CERTIFIED LOCAL GOVERNMENT	STATE HISTORIC OFFICE	12,000	12,000	24,000
COMMUNITY DEV.	DOWNTOWN SWITCHYARD BROWNFIELD		60,000	6,000 (1)	66,000
POLICE	OJP BULLETPROOF VEST	HOMELAND SECURITY	5,000	5,000	10,000
POLICE	APSA EQUIPMENT GRANT	AMERICAN POLICE AND SHERIFF'S ASSOCIATION	4,116		4,116
			81,116	23,000	104,116

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<u>CITY OF ROSEBURG, OREGON</u>			<u>SUMMARY</u>			
<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>GRANT SPECIAL REVENUE FUND (022)</u>			
			RESOURCES:			
40,637	56,103	103,778	Intergovernmental Revenue	81,116	81,116	81,116
250	1,300	-	Donations	-	-	-
430	319	-	Interest	-	-	-
<u>41,317</u>	<u>57,722</u>	<u>103,778</u>	Total Operating Revenues	<u>81,116</u>	<u>81,116</u>	<u>81,116</u>
56,779	65,220	69,223	Beginning Fund Balance	74,378	74,378	74,378
<u>98,096</u>	<u>122,942</u>	<u>173,001</u>	TOTAL RESOURCES	<u>155,494</u>	<u>155,494</u>	<u>155,494</u>
			REQUIREMENTS			
			Operating Budget:			
32,876	15,274	144,142	Materials and Services	104,116	104,116	104,116
<u>32,876</u>	<u>15,274</u>	<u>144,142</u>	Total Operating Budget	<u>104,116</u>	<u>104,116</u>	<u>104,116</u>
-	38,186	-	Capital Outlay	-	-	-
32,876	53,460	144,142	Total Expenditures	104,116	104,116	104,116
-	-	28,859	Reserved for Future Expenditure	51,378	51,378	51,378
65,220	69,482	-	Unappropriated Ending Fund Balance	-	-	-
<u>98,096</u>	<u>122,942</u>	<u>173,001</u>	TOTAL REQUIREMENTS	<u>155,494</u>	<u>155,494</u>	<u>155,494</u>

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>			<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>GRANT FUND (022)</u>				
<u>56,779</u>	<u>65,220</u>	<u>69,223</u>	301 0000	BEGINNING FUND BALANCE	<u>74,378</u>	<u>74,378</u>	<u>74,378</u>
				REVENUES - (022)			
15,304	47,635	5,000	331 1020	Federal Grants	5,000	5,000	5,000
-	-	32,500	331 1010	State Grants-SHPO	12,000	12,000	12,000
17,000	8,468	66,278	332 1020	State Grants	60,000	60,000	60,000
8,333	-	-	334 1020	Local Grants	4,116	4,116	4,116
430	319	-	371 1010	Interest Income	-	-	-
250	1,300	-	381 2010	Donations/Other	-	-	-
-	-	-	391 1010	Transfer from General Fund	-	-	-
<u>41,317</u>	<u>57,722</u>	<u>103,778</u>	Total		<u>81,116</u>	<u>81,116</u>	<u>81,116</u>
<u>98,096</u>	<u>122,942</u>	<u>173,001</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>155,494</u>	<u>155,494</u>	<u>155,494</u>
				MATERIALS AND SERVICES - 1520			
-	967	-	412 3010	Lodging and Registration	-	-	-
-	444	-	412 3015	Meals & Mileage	-	-	-
3,500	1,725	127,864	412 3630	Contracted Services	90,000	90,000	90,000
6,000	-	-	412 4545	General Materials	-	-	-
<u>9,500</u>	<u>3,136</u>	<u>127,864</u>	Total		<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
				MATERIALS AND SERVICES - 3510			
-	1,300	550	422 3630	Contracted Services	-	-	-
-	8,565	5,728	422 4515	Supplies-Equipment Non Capital	4,116	4,116	4,116
14,209	-	10,000	422 5120	Uniforms	10,000	10,000	10,000
<u>14,209</u>	<u>9,865</u>	<u>16,278</u>	Total		<u>14,116</u>	<u>14,116</u>	<u>14,116</u>
				MATERIALS AND SERVICES - 4010			
9,167	2,273	-	422 4515	Supplies-Equipment Non Capital	-	-	-
<u>9,167</u>	<u>2,273</u>	<u>-</u>	Total		<u>-</u>	<u>-</u>	<u>-</u>
<u>32,876</u>	<u>15,274</u>	<u>144,142</u>	TOTAL MATERIALS AND SERVICES		<u>104,116</u>	<u>104,116</u>	<u>104,116</u>
				CAPITAL OUTLAY - 7575			
-	38,186	-	413 7020	Equipment Acquisition-Police	-	-	-
<u>-</u>	<u>38,186</u>	<u>-</u>	Total		<u>-</u>	<u>-</u>	<u>-</u>
<u>32,876</u>	<u>53,460</u>	<u>144,142</u>	TOTAL EXPENDITURES		<u>104,116</u>	<u>104,116</u>	<u>104,116</u>
				RESERVED FOR FUTURE EXPENDITURE- 9092			
-	-	28,859	608 9210		51,378	51,378	51,378
<u>65,220</u>	<u>69,482</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>98,096</u>	<u>122,942</u>	<u>173,001</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>155,494</u>	<u>155,494</u>	<u>155,494</u>

CITY OF ROSEBURG, OREGON
HOTEL/MOTEL TAX FUND

RESOURCES AND REQUIREMENTS

CURRENT OPERATIONS

This special revenue fund is used to account for the 8% City Hotel/Motel Tax. An additional 1% was levied for statewide tourism promotion funding. However, those funds are not available to the City of Roseburg but are distributed by the state regionally.

By ordinance, these revenues are to be used for tourism promotion, streetlight and sidewalk improvements and economic development.

The materials and services portion of this budget is for the tourism and promotion program which receives 57.25% of the annual estimated revenues net of administrative costs. The City contracts with the Roseburg Area Chamber of Commerce to provide visitor services. A new contract was approved in 2013 which extends the services through June 2018. The Chamber receives 90% of the tourism portion of the funds, with the City receiving the 10% balance.

9.86% of tax revenues is dedicated to economic development and is transferred to the Economic Development Fund. A transfer of 32.89% of the taxes is made to the Streetlight/Sidewalk Fund.

The reserve for future expenditure identifies funds to be saved for use in future fiscal years. If the need arises during the fiscal year to spend this money, a supplemental budget may be adopted to appropriate the expenditure.

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>				<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>HOTEL/MOTEL TAX FUND (024)</u>					
<u>131,930</u>	<u>253,328</u>	<u>159,295</u>	301 0000	BEGINNING FUND BALANCE		<u>201,719</u>	<u>201,719</u>	<u>201,719</u>
			REVENUES - (024)					
805,837	800,763	825,000	315 1010	Hotel/Motel Tax		879,150	879,150	879,150
1,137	1,176	800	371 1010	Interest Income		1,200	1,200	1,200
25	-	-	385 1010	Miscellaneous		-	-	-
<u>806,999</u>	<u>801,939</u>	<u>825,800</u>	Total			<u>880,350</u>	<u>880,350</u>	<u>880,350</u>
<u>938,929</u>	<u>1,055,267</u>	<u>985,095</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>1,082,069</u>	<u>1,082,069</u>	<u>1,082,069</u>
			MATERIALS AND SERVICES - 7474					
24,179	26,211	25,221	462 3210	City Services-Management		24,323	24,323	24,323
-	-	-	462 3622	City Events		48,939	48,939	48,939
11,746	1,560	32,000	462 3620	V & C Local Events		32,000	32,000	32,000
315,517	538,643	452,086	462 3625	Contracted Services-Chamber Tourism		440,449	440,449	440,449
<u>351,442</u>	<u>566,414</u>	<u>509,307</u>	Total			<u>545,711</u>	<u>545,711</u>	<u>545,711</u>
			TRANSFER - 9090					
257,088	254,750	263,047	495 8829	Transfer to Street Light/Sidewalk Fund		281,153	281,153	281,153
77,071	76,371	78,858	495 8855	Transfer to Economic Development		84,286	84,286	84,286
<u>334,159</u>	<u>331,121</u>	<u>341,905</u>	Total			<u>365,439</u>	<u>365,439</u>	<u>365,439</u>
<u>685,601</u>	<u>897,535</u>	<u>851,212</u>	TOTAL EXPENDITURES			<u>911,150</u>	<u>911,150</u>	<u>911,150</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	133,883	608 9210			170,919	170,919	170,919
<u>253,328</u>	<u>157,732</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCES			<u>-</u>	<u>-</u>	<u>-</u>
<u>938,929</u>	<u>1,055,267</u>	<u>985,095</u>	TOTAL EXPENDITURES & ENDING FUND BALANCES			<u>1,082,069</u>	<u>1,082,069</u>	<u>1,082,069</u>

CITY OF ROSEBURG, OREGON
STREET LIGHTS AND SIDEWALK FUND

The Street Lights and Sidewalk Fund was historically included with the Hotel/Motel Tax Fund. For clarification, a separate fund for streetlights and sidewalks was created in FY 2006-07.

RESOURCES

- ◆ Transfer - Revenue is a transfer from the Hotel/Motel Tax Fund, set by ordinance at 32.89 percent of revenue collected from the hotel/motel occupancy tax (after deducting City administrative expenses).

REQUIREMENTS

- ◆ Materials and Services - These costs are indirect allocations to the General Fund for administration of the fund (Management Services) and to the General Fund for services provided by the Public Works Department to cover the City's costs for administering projects, engineering, and construction observation.
- ◆ Improvements – The City sidewalk rehabilitation program is financed by the fund. The cost for sidewalk rehabilitation varies annually depending on the number of applications received. This fund can also provide the funding for sidewalks and/or streetlights on major improvement projects. Due to the large expense for major traffic signal and street light projects, it may take several years to accumulate sufficient funds to construct a project.
- ◆ Cost estimates for FY 2014-15 are listed in Table T-1. The capital improvement projects planned for FY 2014-15 include the sidewalk and streetlight construction on the South Stewart Parkway Project, the Chestnut/Stephens Traffic Signal Improvements, LED Street lighting upgrades and ADA sidewalk access ramp upgrades.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>STREET LIGHT/SIDEWALK FUND (29)</u>						
<u>625,743</u>	<u>775,939</u>	<u>862,500</u>	301 0000 BEGINNING FUND BALANCE	<u>957,577</u>	<u>957,577</u>	<u>957,577</u>
			REVENUES - (029)			
4,247	-	-	331 1535 Other Grants	-	-	-
3,950	4,657	6,000	371 1010 Interest Income	4,800	4,800	4,800
5,932	896	1,100	361 2000 Assessments-S/W	5,000	5,000	5,000
257,087	254,750	263,047	391 1024 Transfer from Hotel/Motel Fund	281,153	281,153	281,153
2,216	-	-	391 3000 Insurance Reimbursements	-	-	-
<u>273,432</u>	<u>260,303</u>	<u>270,147</u>	Total	<u>290,953</u>	<u>290,953</u>	<u>290,953</u>
<u>899,175</u>	<u>1,036,242</u>	<u>1,132,647</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>1,248,530</u>	<u>1,248,530</u>	<u>1,248,530</u>
			MATERIALS AND SERVICES - 7474			
3,972	2,384	5,933	432 3210 City Services-Management	8,667	8,667	8,667
56,696	60,501	66,204	432 3230 City Services-Public Works	65,420	65,420	65,420
-	1,245	5,000	432 4545 Materials and Supplies	5,000	5,000	5,000
<u>60,668</u>	<u>64,130</u>	<u>77,137</u>	Total	<u>79,087</u>	<u>79,087</u>	<u>79,087</u>
			CAPITAL OUTLAY - 7575			
19,726	-	350,000	433 7045 Sidewalks-New Construction	425,000	425,000	425,000
41,396	38,805	100,000	433 7046 Sidewalks-Reconstruction	200,000	200,000	200,000
1,446	69,260	20,000	433 7047 Improve-Street Lights/Signals	40,000	40,000	40,000
-	-	200,000	433 7048 Traffic Signals	150,000	150,000	150,000
<u>62,568</u>	<u>108,065</u>	<u>670,000</u>	Total	<u>815,000</u>	<u>815,000</u>	<u>815,000</u>
<u>123,236</u>	<u>172,195</u>	<u>747,137</u>	TOTAL EXPENDITURES	<u>894,087</u>	<u>894,087</u>	<u>894,087</u>
-	-	385,510	OPERATING CONTINGENCY - 9091			
			606 9010	354,443	354,443	354,443
<u>775,939</u>	<u>864,047</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>899,175</u>	<u>1,036,242</u>	<u>1,132,647</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>1,248,530</u>	<u>1,248,530</u>	<u>1,248,530</u>

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2014-15

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	350,000		350,000		
Sidewalks Reconstruction/ADA Improvements	200,000	200,000			
Highway 138E Corridor - City Contribution	1,050,000		250,000		800,000
Hwy 138 STP Grant Match	150,000				150,000
Washington/Oak/Kane Improvements	1,250,000				1,250,000
Stewart Parkway Realignment - (50% SDC eligible)	3,175,000	425,000	2,000,000	750,000	
Stephens/Chestnut Signal	465,000	150,000			315,000
Jackson Street Wall	50,000				50,000
Deer Creek Path/Improvements	100,000				100,000
Spruce/Parrott Street Improvements	75,000				75,000
Parking Structure	350,000				350,000
Micelli Park Grant Match	25,000				25,000
Airport Matching Funds	170,500				170,500
Balf/Harvard Storm Improvements	975,000			975,000	
LED upgrades	25,000	25,000			
Military/Harris Hills Connection	25,000			25,000	
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	15,000	15,000			
TMDL Implementation	5,000			5,000	
Storm Drainage Equipment	10,000			10,000	
Buildings and Structures	20,000			20,000	
GIS/Mapping	10,000		5,000	5,000	
Façade Improvement Program	50,000				50,000
Total	8,595,500	815,000	2,605,000	1,840,000	3,335,500

* Pavement Management is not a capital expenditure and is included in the Transportation M&S line items

CITY OF ROSEBURG, OREGON
BIKE TRAIL FUND

RESOURCES AND REQUIREMENTS

The Bike Trail Fund accounts for the state mandated 1% share of gasoline subventions and grant revenues for the construction and maintenance of bike trails within the City boundaries. The projects in the Bike Trail Fund are coordinated through the Parks Division and Parks & Recreation Commission. Bike trails are located within many of the City's parks as well as adjacent to streets, which are wide enough to accommodate them. A new Bicycle and Pedestrian Plan was adopted in 2009.

This year's budget includes a transfer from the Transportation Fund to perform repairs to existing sections of trails. This transfer is funded via the Transportation Fund's franchise fee related income.

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>				<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>BIKE TRAIL FUND (025)</u>					
<u>62,197</u>	<u>54,328</u>	<u>96,508</u>	301 0000	BEGINNING FUND BALANCE		<u>92,625</u>	<u>92,625</u>	<u>92,625</u>
			REVENUES - (025)					
11,809	11,941	12,550	332 2010	Gasoline Subvention		12,750	12,750	12,750
-	1,548	124,754	332 1020	Other Grants		-	-	-
322	491	-	371 1010	Interest Income		450	450	450
-	40,000	10,000	391 1031	Transfer from Transportation Fund		10,000	10,000	10,000
<u>12,131</u>	<u>53,980</u>	<u>147,304</u>	Total		<u>23,200</u>	<u>23,200</u>	<u>23,200</u>	
<u>74,328</u>	<u>108,308</u>	<u>243,812</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>115,825</u>	<u>115,825</u>	<u>115,825</u>	
			MATERIALS AND SERVICES - 7474					
-	-	28,000	452 4855	Bike Trail Maintenance		20,000	20,000	20,000
<u>-</u>	<u>-</u>	<u>28,000</u>	Total		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
			CAPITAL OUTLAY - 7575					
20,000	152	154,439	453 7035	Bike Trail Improvements		50,000	50,000	50,000
<u>20,000</u>	<u>152</u>	<u>182,439</u>	TOTAL EXPENDITURES		<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	
			OPERATING CONTINGENCY - 9091					
-	-	61,373	606 9010			45,825	45,825	45,825
<u>54,328</u>	<u>108,156</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	
<u>74,328</u>	<u>108,308</u>	<u>243,812</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>115,825</u>	<u>115,825</u>	<u>115,825</u>	

CITY OF ROSEBURG, OREGON
HOUSING REHAB LOAN FUND

RESOURCES AND REQUIREMENTS

CURRENT OPERATIONS

This fund accounts for federal and state housing improvement grant revenues. The program was initiated in the 1988-89 fiscal year with funding available through August 1994. This program was designed to provide interest-free loans to bring inadequate housing up to minimum health and safety standards. Resources for this fund were derived through repayment of rehab loans at title transfer.

The housing rehabilitation program was transferred to Umpqua Community Development Corporation, dba NeighborWorks, during the 2013-14 fiscal year and the fund was closed.

The fund is included for historical purposes only.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>HOUSING REHABILITATION LOAN FUND (026)</u>						
<u>281,075</u>	<u>279,679</u>	<u>96,000</u>	301 0000 BEGINNING FUND BALANCE	-	-	-
			REVENUES - (026)			
1,649	1,231	-	371 1010 Interest Income	-	-	-
-	10,000	10,000	394 3000 Contract Repayments	-	-	-
<u>1,649</u>	<u>11,231</u>	<u>10,000</u>	Total	-	-	-
<u>282,724</u>	<u>290,910</u>	<u>106,000</u>	TOTAL REVENUES & BEGINNING FUND BALANCES	-	-	-
			MATERIALS AND SERVICES - 7474			
3,045	3,286	-	412 3210 City Services-Management	-	-	-
-	75,000	1,000	412 3630 Contracted Services	-	-	-
<u>3,045</u>	<u>78,286</u>	<u>1,000</u>	Total	-	-	-
			CAPITAL OUTLAY - 7575			
-	116,577	-	413 7035 Improvements	-	-	-
<u>-</u>	<u>116,577</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
			TRANSFERS - 9090			
-	-	47,500	495 8832 Transfer to Park Improvement	-	-	-
-	-	57,500	495 8810 Residual Equity Transfer	-	-	-
<u>-</u>	<u>-</u>	<u>105,000</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,045</u>	<u>194,863</u>	<u>106,000</u>	TOTAL EXPENDITURES	-	-	-
<u>279,679</u>	<u>96,047</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>282,724</u>	<u>290,910</u>	<u>106,000</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	-	-	-

CITY OF ROSEBURG, OREGON
GOLF FUND

The municipal course consists of nine holes covering 2,909 yards located in the center of the Stewart Park complex. The course is operated under the supervision of the Parks and Recreation Program Manager with oversight from the Parks Commission.

This fund was established in 1986 to account for operations of the Stewart Park Golf Course. Historically, the principal sources of revenues have been green fees and other user charges. In 1989-90 the City took over full operations of the course and continued to operate all aspects of the facility until 1995. Pro shop operations were contracted out to a private concessionaire in 1995 when the Golf Commission determined such a contract would be more cost-effective and allow for enhanced improvements. Beginning in April of 2013 the City contracted with a private concessionaire to run the entire operation and maintenance of the course. Since that date, the Golf Fund has not had any personnel.

In FY13-14, the Golf Fund was converted from an Enterprise Fund to a Special Revenue Fund. The primary sources of revenue are the monthly payment from the concessionaire and the ground lease for a cell tower located on the golf course property.

CITY OF ROSEBURG, OREGON
GOLF FUND

RESOURCES AND REQUIREMENTS

RESOURCES

Beginning Fund Balance: The balance is expected to be slightly higher than the previous two years.

Facilities Rent: This accounts for the revenue that will be paid by the concessionaire to the City.

Lease Income: This account is the revenue generated from the ground lease agreement for a cell tower on the golf course.

REQUIREMENTS

Capital Outlay: A small amount has been budgeted for capital outlay in the event the concessionaire proposes a project and requests City participation.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>			<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
			<u>GOLF FUND (054)</u>				
<u>36,188</u>	<u>22,979</u>	<u>29,160</u>	301 0000	BEGINNING FUND BALANCE	<u>39,898</u>	<u>39,898</u>	<u>39,898</u>
				REVENUES - (054)			
-	6,250	25,000	342 1005	Facilities Rent	25,500	25,500	25,500
17,389	17,911	18,449	342 1020	Land Lease	19,000	19,000	19,000
32,116	23,248	-	342 2010	Daily Cart Rental	-	-	-
14,090	10,890	-	342 2015	Annual Cart Storage	-	-	-
6,358	4,777	-	342 2020	Trail Fees	-	-	-
32,777	19,000	-	342 2040	Driving Range	-	-	-
141,216	101,043	-	343 4010	Golf Fees	-	-	-
57,822	31,073	-	343 4030	Annual Passes	-	-	-
349	406	200	371 1010	Interest Income	225	225	225
595	-	-	385 1010	Miscellaneous	-	-	-
726	12,597	-	392 1000	Proceeds from Asset Sales	12,000	12,000	12,000
<u>303,438</u>	<u>227,195</u>	<u>43,649</u>	Total		<u>56,725</u>	<u>56,725</u>	<u>56,725</u>
<u>339,626</u>	<u>250,174</u>	<u>72,809</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>96,623</u>	<u>96,623</u>	<u>96,623</u>

CITY OF ROSEBURG, OREGON
GOLF FUND

MAINTENANCE DIVISION

CURRENT OPERATIONS

Responsibilities within this division changed significantly last fiscal year. The City no longer maintains the nine-hole course, the driving range, cart paths, the practice putting green, maintenance equipment, and the irrigation system. These responsibilities now fall on the concessionaire. The concessionaire is responsible for capital projects, including improving the drainage, tee and fairway improvements, and asphalt cart path projects, which allow for greater course usage during inclement weather. A small amount of money has been budgeted to allow the City to participate in capital improvements, should any be proposed in the current fiscal year.

Personnel Services: There will be no personnel services in this department this fiscal year.

Materials and Services: This portion of the budget includes buildings and grounds maintenance, insurance and a small administrative charge for City administrative services.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Maintenance I	1.0	0.0	0.0	0.0
Head Greenskeeper	1.0	1.0	0.0	0.0
Seasonal	<u>0.43</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>
	2.43	2.0	0.0	0.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2011-2012	ACTUAL 2012-2013	ADOPTED 2013-2014		PROPOSED 2014-2015	APPROVED 2014-2015	ADOPTED 2014-2015
<u>GOLF FUND (054) - MAINTENANCE</u>						
PERSONNEL SERVICES - 7010						
79,936	42,363	-	Salaries and Wages	-	-	-
63,889	33,252	-	Employee Benefits	-	-	-
<u>143,825</u>	<u>75,615</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 7010						
328	366	-	452 3010 Lodging and Registration	-	-	-
291	190	-	452 3015 Meals and Mileage	-	-	-
220	220	220	452 3040 Dues and Subscriptions	-	-	-
35,632	37,533	20,000	452 3210 City Services-Administration	6,000	6,000	6,000
20,000	20,000	-	452 3220 City Services-Parks	-	-	-
61,186	67,209	-	452 3690 Contracted Services	-	-	-
313	300	-	452 3815 Advertising	-	-	-
23	77	-	452 4515 Small Tools	-	-	-
6,186	4,028	-	452 4540 Chemicals	-	-	-
1,971	510	-	452 4545 Materials and Supplies	-	-	-
6,636	2,579	4,400	452 4810 Building and Grounds Maintenance	10,000	10,000	10,000
-	16	-	452 4815 Vehicle Expense-Maintenance	-	-	-
9,609	6,535	-	452 4820 Vehicle Expense-Fuel	-	-	-
4,983	2,364	-	452 4830 Equipment Maintenance	-	-	-
9,781	9,869	-	452 5410 Utilities-Power	-	-	-
1,020	1,020	-	452 5435 Utilities-Sewer	1,075	1,075	1,075
1,294	1,061	-	452 5440 Utilities-Garbage	-	-	-
409	710	-	452 5710 Insurance-Automobile	-	-	-
635	813	925	452 5715 Insurance-General Liability	1,150	1,150	1,150
970	960	1,100	452 5720 Insurance-Property	1,275	1,275	1,275
941	1,135	250	452 5740 Insurance-Equipment	200	200	200
141	161	200	452 5790 Insurance-Miscellaneous	200	200	200
<u>162,569</u>	<u>157,656</u>	<u>27,095</u>	Total	<u>19,900</u>	<u>19,900</u>	<u>19,900</u>
<u>306,394</u>	<u>233,271</u>	<u>27,095</u>	TOTAL MAINTENANCE DEPARTMENT	<u>19,900</u>	<u>19,900</u>	<u>19,900</u>

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>	<u>GOLF FUND (054)</u>			<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
-	-	-	CAPITAL OUTLAY - 7575					
			453 7035	Improvements-Other		20,000	20,000	20,000
<u>-</u>	<u>-</u>	<u>-</u>	Total			<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
			DEBT SERVICE - 8080					
9,591	9,807	9,807	474 8510	Principal	-	-	-	
662	446	446	474 8520	Interest	-	-	-	
<u>10,253</u>	<u>10,253</u>	<u>10,253</u>	Total			<u>-</u>	<u>-</u>	<u>-</u>
<u>316,647</u>	<u>243,524</u>	<u>37,348</u>	TOTAL EXPENDITURES			<u>39,900</u>	<u>39,900</u>	<u>39,900</u>
			OPERATING CONTINGENCY - 9091					
-	-	35,461	606 9010		56,723	56,723	56,723	
-	(12,422)	-	Adjust to CAFR			-	-	-
<u>22,979</u>	<u>19,072</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>-</u>	<u>-</u>	<u>-</u>
<u>339,626</u>	<u>250,174</u>	<u>72,809</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>96,623</u>	<u>96,623</u>	<u>96,623</u>

CITY OF ROSEBURG, OREGON
ECONOMIC DEVELOPMENT FUND

RESOURCES

Economic Development Fund resources are from City Hotel/Motel taxes. A transfer from the Hotel/Motel Fund represents approximately 10% of the tax collected in accordance with Roseburg Municipal Code.

MATERIALS AND SERVICES

The largest expenditures are for professional services. These include contracted services, grants, studies, and contributions to worthy economic development causes. Many of the projects funded with materials and services are developed by partnerships between the State, County and local organizations like the Partnership, leveraging the public/private investment. The Economic Development, Public Works, Historic Resource Review and Airport Commissions work together to evaluate a number of projects and programs to improve the City's overall economic and community development position.

PROJECTS FROM PRIOR YEAR

1. Facilitate redevelopment of abandoned switchyard to promote business expansion and growth
2. Contribute to support downtown Main Street program
3. Administer funds for economic development
4. Participate in developing/expanding economic development partnerships

PROJECTS FOR CURRENT YEAR

1. Continue support of Partnership to retain, expand, and recruit business to the Roseburg area
2. Continue to support downtown Main Street Program
3. Administer funds for economic development
4. Participate in developing/expanding economic development partnerships

ACTUAL 2011-2012	ACTUAL 2012-2013	ADOPTED 2013-2014	CITY OF ROSEBURG, OREGON		PROPOSED 2014-2015	APPROVED 2014-2015	ADOPTED 2014-2015
			ECONOMIC DEVELOPMENT FUND (055)				
<u>165,407</u>	<u>158,982</u>	<u>145,644</u>	301 0000	BEGINNING FUND BALANCE	<u>136,267</u>	<u>136,267</u>	<u>136,267</u>
			REVENUES - (055)				
828	784	800	371 1010	Interest Income	600	600	600
<u>77,072</u>	<u>76,371</u>	<u>78,858</u>	391 1024	Transfer From Hotel/Motel	<u>84,286</u>	<u>84,286</u>	<u>84,286</u>
<u>77,900</u>	<u>77,155</u>	<u>79,658</u>	Total		<u>84,886</u>	<u>84,886</u>	<u>84,886</u>
<u>243,307</u>	<u>236,137</u>	<u>225,302</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>221,153</u>	<u>221,153</u>	<u>221,153</u>
			MATERIALS AND SERVICES - 7474				
7,450	7,732	4,908	462 3210	City Services-Management	4,421	4,421	4,421
<u>76,875</u>	<u>84,188</u>	<u>92,500</u>	462 3690	Contracted Services	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
<u>84,325</u>	<u>91,920</u>	<u>97,408</u>	Total		<u>96,921</u>	<u>96,921</u>	<u>96,921</u>
<u>84,325</u>	<u>91,920</u>	<u>97,408</u>	TOTAL EXPENDITURES		<u>96,921</u>	<u>96,921</u>	<u>96,921</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	127,894	608 9210		124,232	124,232	124,232
<u>158,982</u>	<u>144,217</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>243,307</u>	<u>236,137</u>	<u>225,302</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>221,153</u>	<u>221,153</u>	<u>221,153</u>

CITY OF ROSEBURG, OREGON
STEWART TRUST FUND

The expendable trust funds have been reclassified under GASB34 reporting requirements to special revenue funds.

STEWART TRUST FUND

The trust was established in 1974 with funds from the estate of Earle B. Stewart. The primary expenditures from this trust are for improvements to the City's American Legion baseball field and to Stewart Park. Since the inception of the trust, which is administered by a trustee, improvements in excess of \$600,000 have been funded. The Parks and Recreation Commission and City Council review proposed projects annually for submission to the trustee for funding.

In FY 2014-15, funds have been programmed to provide matching funds for a grant the City will be submitting to construct a spray ground/splash pad at Fir Grove Park.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ADOPTED</u> <u>2013-2014</u>		<u>PROPOSED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2014-2015</u>
<u>STEWART TRUST - (071)</u>						
<u>80,846</u>	<u>96,074</u>	<u>114,138</u>	301 0000 BEGINNING FUND BALANCE	<u>101,777</u>	<u>101,777</u>	<u>101,777</u>
			REVENUES - 071			
58	59	60	371 1010 Interest Income	50	50	50
15,170	17,432	20,000	381 1010 Trust Contributions-Earle Stewart	16,285	16,285	16,285
<u>15,228</u>	<u>17,491</u>	<u>20,060</u>	Total	<u>16,335</u>	<u>16,335</u>	<u>16,335</u>
<u>96,074</u>	<u>113,565</u>	<u>134,198</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>118,112</u>	<u>118,112</u>	<u>118,112</u>
			CAPITAL OUTLAY - 7575			
-	-	30,000	453 7082 Improvements-Stewart Park	25,000	25,000	25,000
-	-	15,000	453 7083 Improvements-Legion	15,000	15,000	15,000
<u>-</u>	<u>-</u>	<u>45,000</u>	Total	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>-</u>	<u>-</u>	<u>45,000</u>	TOTAL EXPENDITURES	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
			RESERVED FOR FUTURE EXPENDITURE- 9092			
-	-	89,198	608 9210	78,112	78,112	78,112
<u>96,074</u>	<u>113,565</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>96,074</u>	<u>113,565</u>	<u>134,198</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>118,112</u>	<u>118,112</u>	<u>118,112</u>