

City of Roseburg, Oregon



2018-2019 Adopted Budget

CITY OF ROSEBURG, OREGON
ADOPTED BUDGET
FOR THE FISCAL 2018-2019 YEAR

Prepared by: City of Roseburg Finance Department



CITY OF ROSEBURG, OREGON

2018-19 BUDGET

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City of Roseburg

2018-2019 BUDGET MESSAGE **April 16, 2018**

Ladies and Gentlemen of the Budget Committee:

I am pleased to present the proposed FY 2018-2019 City of Roseburg budget for your consideration. The budget is a tool used by Staff and Council to provide a roadmap for future operations and capital investments. We have attempted to provide funding at a level consistent with current and projected operational service levels and incorporated strategies to achieve Council's goals. Staff worked extensively with the City Council to evaluate and eventually update our General Fund reserve policy in 2015. Council adopted an updated policy which allowed for a budgeted ending General Fund reserve of as low as 20% after being held at 30% for the previous five years. The prior policy led to somewhat arbitrary service level reductions at a time when our long-term projections did not indicate the necessity of those reductions. While this General Fund budget continues to provide for services at a cost that exceeds our current year resources, our six-year forecast model continues to give us confidence that our proposed service levels can be maintained and enhanced over the next few years and still meet our Council policy objectives over the longer term.

Our local economy has improved dramatically over the last two years but still lags federal and state economies. In 2015, the State of Oregon unemployment rate dropped below the national rate for the first time in almost twenty years, driven primarily by Portland metropolitan area employment. The Oregon and U.S. unemployment rates are hovering around 4-4.1% while Douglas County is about 1% higher. An unemployment rate around 5% is near the lowest since rates have been calculated and we are now experiencing difficulty enticing employees back into the job market. Work force development and job training have become much higher priorities than company recruitment as our economy becomes more diverse.

City property values are beginning to rise again and should return to historical levels over the next few years. Assessed value growth recently met the 3% threshold allowed by state law the last few years on most properties and the real market value appears to be growing steadily, at least from a private sector perspective. We continue to be concerned that Real Market value and assessed value are not reaching levels that were anticipated based on the sales data we are collecting. We are beginning to see some new commercial construction, and housing starts have increased considerably in the last thirty six months. During the current fiscal year, the former Douglas Community Hospital site that now houses combined State of Oregon offices came on to the tax rolls as did a few other commercial properties adding almost 1% to the RMV. The project was complete around January 2017 and occupied by three different units of State government. This development not only added to

the tax base but also provided a significant aesthetic improvement in an area of the community that is directly off Interstate 5 at the south I-5 entrance to our community.

The City continues to work with state and local government partners to ensure that additional commercial development will occur within the City limits and allow for economic expansion and assessed value growth. These steps, in addition to seeking greater efficiencies in our operations and leveraging local dollars with state and federal grants, have allowed us to make important capital investments in transportation and other infrastructure.

Two fiscal years ago the City, our Urban Renewal Agency and the Oregon Department of Transportation entered into an agreement to undertake one of the largest public works transportation projects in recent memory. ODOT oversaw the Highway 138 Corridor project which enhanced pedestrian and bicycle travel as well as provide for better freight mobility and vehicular travel from the west end of the Oak and Washington Avenue bridges east and then north to Diamond Lake Boulevard. This \$12 million project rebuilt eight intersections, three railroad crossings and five travel lanes through much of the project area. The Highway 138 Corridor project was completed during the current fiscal year. At the same time, the City/Urban Renewal Agency constructed improvements in a five block section immediately east of this project on Oak and Washington in the downtown core area. These two projects combined to provide an almost \$15 million investment in beautification and infrastructure in the center of Roseburg and is a great example of governmental cooperation and the leveraging of scarce resources. Council recently considered bids to finish the next phase of the Downtown infrastructure investment which will complete multiple intersections south of Oak.

Over the last three valuation periods (2013-2017) the City has continued to meet challenges associated with PERS rates, which increased by about 4% of payroll July of 2013 and 2 plus percent of payroll in 2015. Overall rates increased again effective July 1, 2017 by approximately 4% of payroll and likely will increase an additional 4% of payroll in 2019. The rates imposed by PERS are effective for two year periods so the 4% increase will be effective through the next fiscal year. Resources needed to operate City government are also stretched by rising health care premiums and property insurance costs. We have worked closely with our agent and providers to keep the cost of all insurance premiums down. We have been pretty successful in moderating the cost of health care premiums, but we may experience a premium increase again this year. Staff is currently working with multiple carriers to determine our costs for the upcoming year and determine if we will need to identify a new provider. In addition, liability and property insurance premiums continue to increase at rates higher than the CPI.

We are completing the second year of a collective bargaining agreement with our Police Department bargaining group and the final year of the three-year contract with IAFF, our Fire Department bargaining group. We are currently in negotiations with the IAFF as our agreement expires June 30, 2018. IBEW, our General Service collective bargaining group is finishing up the first year of a three year agreement. It is important to note that while the impacts of collective bargaining have financial implications related to our budgets each year, approval of collective bargaining agreements is the sole responsibility of Council, not the Budget Committee. Information related to the impacts of collective bargaining has been included in the proposed budget and estimated cost increases have been included in departments for which a current agreement is not yet in place. Pay schedules for collectively

bargained as well as non-represented employees have been included in the appendices section.

CITY GOALS AND OBJECTIVES

In April 2017, the Council adopted four goals that have and will continue to provide direction to Staff over the next year as we develop budgets and strategies to meet those goals. Council chose to return to a goal setting process that provided direction related to the “big picture” rather than a listing of individual actions or activities. The four goals for the next two fiscal years are as follows:

1. Develop and implement transportation funding policies to meet identified community needs.
2. Support and adopt policy development and implementation to enhance housing and community development.
3. Take a proactive role in community economic development and revitalization.
4. Develop programs and policies to enhance community livability and public safety.

City Staff continues to outline activities and priority projects that will allow us to measure progress towards achieving these goals. As you review the departmental and fund narratives you will see how these goal areas are being addressed through individual department goals and projects.

The proposed General Fund budget ending balance (combined with the operating contingency) will be about 21.85% of expenditures, still well above the General Fund Reserve policy, but our planned expenditures will exceed revenues again this fiscal year. Because our resource picture will improve dramatically when our Urban Renewal District plan expires in September 2019, Council adopted the change in our reserve requirements as part of Council’s previous “operational sustainability” goal. We have used the estimated available financial resources to continue to provide a high level of services that are needed and valued by City residents and are sustainable over the long run. We accomplished many things over the course of the last year, a few of which are included below.

Administration

The Finance Department received its 25th consecutive Award for Excellence in Financial Reporting from the Government Finance Officers Association and its 3rd award for the Popular Annual Financial Report. In addition to providing quarterly financial updates to Council, the Department completed the final phase of the migration of all financial systems to a new integrated financial software suite for financial reporting, court operations, human resources and utility billing. The IT Department helped establish an archive email server and installed new wireless technology that allows the City to place our network in remote locations throughout the City. The City Manager’s office continued to work closely with Council to implement goal related activities. Human Resources completed the recruitment and hiring for a number of new employees throughout the organization and coordinated safety training. The department has also worked through the implementation of succession hiring in our office, the Fire Department and the Police Department. By the beginning of the new fiscal year we will have replaced our City Recorder, Fire Chief and Assistant Chief, Police Chief and Captain as well as four other employees with over 20 years of experience. The Recorder’s Office worked to bring the final departments into the electronic records

management/archive system and to transfer microfilmed records to the system. A number of administrative Staff participated in Economic Development activities through the Partnership, Industrial Development Board and the Umpqua Business Center.

Public Safety

As indicated previously, succession planning and implementation were important factors during the current fiscal year and will impact budgets and operations for many years to come. We are excited to be able to promote leadership from within as each Chief and their second in command came from within the existing leadership structures. We look forward to carrying on with the tradition and culture that we have instilled over the last many years and I have great confidence in our new leadership.

The Fire Department again completed over 4,000 hours of training on issues ranging from apparatus operations to hazardous materials response and emergency medical services. The department planned and coordinated a community safety training exercise in conjunction with the Great Oregon Shakeout which included participation by the City of Roseburg, Douglas County, Mercy Medical Center and a number of other local businesses. Community awareness of how to respond during a natural disaster is an essential part of our preparedness program.

The Police Department continues to co-sponsor Crisis Intervention Team training along with the National Alliance on Mental Illness. The training gives officers a greater understanding of how to handle situations involving emotionally disturbed individuals. The department also partnered with the Community Health Alliance to provide response intervention services on an ongoing basis. The department continues to operate the highly successful K-9 program and partners with the Volunteers in Police Service and the Roseburg Area Youth Services Program. The City and Roseburg Public Schools continue to co-fund two School Resource Officers which is a very successful program.

Community Development

Community Development welcomed a new Director, Stuart Cowie last year, who is bringing a fresh perspective and new ideas to CDD and our organization. Department Staff worked with ODOT toward adoption of the Interchange Area Management Plan for Exit 127 and the initiation of a new Transportation System Plan. Based on some larger impacts from Interstate 5, ODOT has put the 127 planning on hold and has now started moving forward with a much larger I-5 study from around exit 129 to exit 119.

The proposed budget continues the increase of the Compliance Officer position at full-time as was done last year. This continued commitment to compliance will allow the department to enhance the community service level substantially by providing more opportunity to respond to code violations and compliance issues. This increase is consistent with the Council's goal relating to community livability and public safety. The compliance program was very successful this year after going back to a full time position and will be instrumental in carrying out portions of Council's goals.

Based on the current work load in CDD and the additional Council Goal impacts, an additional planning position was added in May of the current fiscal with approval of a budget modification by City Council. That additional position is being budgeted for the full year in the proposed budget. CDD is currently working on the Transportation System Plan, a Housing

needs analysis and buildable lands inventory, a neighborhood plan in the Pine Alley/Deer Creek area, and Urban Growth management and boundary issues. The new planning position is the only full time equivalent we are adding in the budget.

Public Works

Public Works developed and oversaw a number of projects again last year, the most visible and impactful being the realignment of and improvements to Stewart Parkway south of Garden Valley to the YMCA and the intersection of Stewart Parkway at Garden Valley. They continued coordination with ODOT to complete the Highway 138 improvements, which when combined with the City's Urban Renewal Projects, may be the single largest construction infrastructure project in the last 30 years.

Public Works staff was instrumental in raising funding and eventually constructing the splash park and playground in the Fir Grove section of Stewart Park. One of the most anticipated park projects in years, this project was made possible through innovation of the Public Works/Parks staff and the local efforts of many, including the Rotary Club, to raise the necessary funding. Local individuals also contributed significant resources to make this happen.

Public Works Administration and Engineering worked diligently over the last twelve months to allow us to move forward with a number of City and Urban Renewal infrastructure projects. All told, we will be delivering over \$12 million in projects this year ranging from multiple transportation projects, storm drain upgrades, water utility upgrades, as well as two fire station grant funded seismic rehab projects and a major renovation to the library headquarters building that will open next fiscal year as the Roseburg Public Library.

Current Operations

We made every effort to provide a proposed budget that continues current operations in the General Fund and enhances levels of service in some of the enterprise funds. After working with City Council, we established an updated six-year forecasting model and revised our General Fund Ending Fund Balance/Future Year reserve policy in 2015 which has been incorporated into each budget since the update. This 2018-19 budget includes one addition to the operational budgets to help meet recently adopted Council goals related to community livability, public safety and housing and a more significant increase to open a new library.

The General Fund budget includes a Library Department this year. As most of you know, last fiscal year Douglas County closed the county wide system due to funding restrictions. During that process, City Council tasked staff with putting together a business plan and budget to reopen the facility in Roseburg as the Roseburg Public Library, a stand-alone library that meets state statutory standards. Staff is currently in the process of hiring a library director which should be filled shortly before next fiscal year and will provide direction for programming and operations. The proposed budget will provide for a Director, a part-time children's librarian, a part-time volunteer coordinator, and limited seasonal part-time staff. This budget will not be adequate for the long-term operations of the library but will allow us to develop programming and identify longer term needs while we get the facility back open for our community. To supplement the General Fund budget, we have included a new Library Special Revenue Fund which will provide additional resources to purchase collection materials and contracted services.

The facility will also be occupied by the administrative staff of the Douglas Educational Service District who will provide some direct services to the Library and will also share operational and improvement costs prior to opening and after the building renovation is complete.

In the Fire Department, the additional .5 FTE office staff in 2016-17 allowed us to better utilize our administrative staff and allow the Department to begin working more closely with our Administrative Department to ensure the records management program can be implemented with fidelity in a timely manner. The Fire Department will be in transition at the beginning of the fiscal year as we welcome in a new Fire Chief and Assistant Chief from within our current leadership. These two promotions will lead to an opening in the Battalion Chief position which will be filled as soon as practical.

The Police Department budget last year included the addition of 1 FTE to provide for a specific "community policing" position to work directly with businesses and individuals where criminal incidents are proliferating that impact business opportunities and quality of life. That increased the department FTE to 41, which is continued in this budget. In 2015 we reached an agreement with Roseburg Public Schools to return to providing two School Resource Officer positions with their funding support. During the recession, the District was unable to continue to fund their portion of two positions, so one position was reduced. With the financial support of RPS, we were able to fill the second SRO position as an assignment from current staffing levels. We are budgeting to continue the two SRO positions with RPS, and have also entered into an agreement with Glide Public Schools to provide a contract part-year SRO at the Glide campus. Police will also be going through a leadership transition with retirement of our Chief and Captain. New leadership will also come from within and will be announced soon. Not only will this succession bring a new Chief and Captain, but will lead to additional promotional opportunities to Sergeant and Corporal.

We continue to evaluate the effectiveness of all areas of service provided through the Department. Last year was the fifth full year with the multiple K-9 units, and we look forward to continuing the programs in which these units are involved. We transitioned our previous narcotics/drug dog to the Sheriff's office to utilize at the Douglas County jail effective July 1, 2015 and acquired an additional K-9 to partner with one of our officers. We work closely with the DC Sherriff's office K-9 units for support and training. Our K-9 operations have, and continue to be supported by the generous support of a local community member as well as support through donations from many others in our community.

The General Fund Budget includes operating expenditures of \$23.18 million which exceeds our operating revenues of \$22.49 million by about \$688,000. Total General Fund expenditures, including transfers and capital outlay total \$24.03 million and exceed current year revenues by approximately \$1.53 million or about 6.8% of revenues.

We will accommodate this shortfall by utilizing a portion of our reserves/beginning fund balance while still leaving a budgeted ending fund balance/contingency of over \$5.25 million, or 21.85% of expenditures, well above the current policy of 20% and within the parameters outlined to Council during our policy discussions. As I indicated earlier in this message, the new ending fund balance policy was revisited with Council as part of our organizational sustainability goal. Adequate reserves are essential to the operations of any local government, but the amount should be tempered with the reliability and availability of future

resources and the need to provide service. Reductions in the ending fund balance/reserves will occur this year in an effort to continue our high level of service to the community. After next fiscal year the Urban Renewal Agency plan will expire and the property tax generated in the District (currently about \$2.2 million) will go back on the general tax rolls and will be distributed to the City of Roseburg. Based on our current six-year forecast, this level of General Fund service is sustainable throughout the forecast period and beyond in accordance with Council's fund balance policy.

Significant Budgetary Changes

There is one major service level change in the General Fund this year and there continues to be budget pressure that is beyond our control relating to some personnel costs. Those will be discussed in the next section.

The General Fund budget includes a **Library Department** this year. As most of you know, last fiscal year Douglas County closed the county wide system due to funding restrictions. During that process, City Council tasked staff with putting together a business plan and budget to reopen the facility in Roseburg as the Roseburg Public Library, a stand-alone library that meets state statutory standards. Staff is currently in the process of hiring a library director which should be filled shortly before next fiscal year and will provide direction for programming and operations. The proposed budget will provide for a Director, a part-time children's librarian, a part-time volunteer coordinator, and limited seasonal part-time staff. This budget will not be adequate for the long-term operations of the library but will allow us to develop programming and identify longer term needs while we get the facility back open for our community. To supplement the General Fund budget, we have included a new Library Special Revenue Fund which will provide additional resources to purchase collection materials and contracted services.

The facility will also be occupied by the administrative staff of the Douglas Educational Service District who will provide some direct services to the Library and will also share operational and improvement costs prior to opening and after the building renovation is complete.

As indicated above, we also added one FTE in Community Development that was approved during the current fiscal year through a budget adjustment. This budget will allow us to carry out current and prior Council goals. Each of these additions will be evaluated over time as we attempt to provide baseline service levels to which we will compare long term resources for sustainability. The CDD position and the Library Department budget impacts were evaluated and included in our General Fund six-year forecast and are sustainable given our current assumptions. The current proposed General Fund budget contains about \$22.49 million in current year operating revenues and \$24.03 million in current year expenditures. Again, I want to emphasize that this imbalance continues a high level of service to our community while we plan for the 2019 addition back to the tax rolls of the Urban Renewal assessed value.

The primary reason expenditure increases outstrip resource increases is the continuing increase in PERS rates and the overall impact of personnel costs (including the increase of 3 FTE). Over 75% of the projected increases in cost in the proposed budget relates to Personnel Service costs. We are primarily a service organization, and we will always need to balance the cost of personnel in relationship to the services we provide. Philosophically, it is

important to match current resources and expenditures over time so that the implications of revenue or cost shifts can be evaluated against organizational baseline service standards. As we move forward in fiscal 2018-19, we will be monitoring our projections relating to operational and infrastructure sustainability. While we continue to provide a very high level of service, we must evaluate how to maintain those services in the future. Our six-year forecast model continues to indicate that our operations will be sustainable and within Council policy as a result of the inclusion of over an additional \$2.5 million in property tax revenues beginning in 2019-20 at the end of our Urban Renewal plan area designation.

Collective Impacts – Outside Influences

As indicated previously, the increase in our PERS rates, initially estimated at almost 6% of payroll effective July 1, 2013-15 (and 4% biennially thereafter) made it very difficult to balance our operational budget. PERS reform was passed during the 2013 legislative session that reduced the increase to closer to 4.5% of payroll. The City issued Pension Obligation Bonds to pay off a transition liability that was accruing interest at 8% annually, reducing our PERS cost by an additional .25% of payroll after debt service. The legislative reforms were challenged in court and oral arguments in front of the Oregon State Supreme Court were heard during fiscal 2015. The Supreme Court decision overturned the majority of the cost saving measures outlined in the statutory changes and PERS increases will once again have a dramatic impact on governmental entities throughout the state. As previously stated rates increased again in July 2015 and again July 2017 for the current two-year period. We now anticipate that PERS rates will continue to increase 3% to 4% of payroll each biennium for the next six to eight years and stay at the higher rates for another 20 years. We are in the system, and only the legislature and eventually, the courts can impact the PERS system. We have an obligation to pay the rates as determined by the actuary in accordance with state statute. If no changes are forthcoming, rates will likely stabilize around 30% of payroll, or about 20% of payroll higher than rates were throughout the 1990's.

On a positive note, the Oregon State Legislature approved increases in a number of funding sources during its last session that are shared through a per capita formula with cities and counties. Our share of those increases will be approximately \$400,000 this year and is included in the Transportation Fund. Primarily made up of fuel taxes, the resources are constitutionally mandated to be spent on transportation improvements and maintenance. Given that one of Council's goals was to increase transportation funding, the Legislative increase came at a time that will fill a gap in our local transportation funding equation.

City Council is in the process of formation of a new Urban Renewal Plan Area as well. While the new area, which follows the Diamond Lake corridor from Stephens to almost the City limits, will not generate revenue in this budget year, if it is in place by calendar year end, it will begin producing in 2019-20 when our current North Roseburg Urban Renewal plan area expires. Once again, Urban Renewal was a strategy and action item for Council's transportation funding goal.

The City received a Community Development Block grant last year to fund a UCAN Head Start educational facility. Only cities and counties can apply for CDBG funding, and all costs associated with the project must be run through the City of Roseburg. In addition to the \$1.5 million grant, UCAN has raised an addition \$2.5 million which combined adds \$4 million to the City's budget. A portion of the project was included in the current budget, but the entire remaining project is included in 2018-19. As outlined previously, we are also proceeding with

grant related seismic upgrades to two fire stations and external fund raising for the library renovations. These externally funded projects add almost \$3 million to this year's budget.

OVERALL BUDGET SUMMARY

The total FY 2018-2019 proposed budget, including General Fund and all other fund expenditures, is proposed at \$69.57 million compared to the current year adopted budget of \$64.20 million. This represents an increase of approximately 8.3%, over half of which is related to the previously mentioned grant projects. Outside of the grant and externally funded projects, our projections for all funds continue to be sustainable. There are significant capital expenditures (\$11.47 million) included in the overall budget, about \$1.5 in the Transportation Fund, over \$2.4 million in the Water Enterprise Fund, over \$800,000 in the Equipment Replacement Fund and almost \$1.2 million in the Storm Drainage Fund. We have also included just over \$3 million in the Facilities Fund, most of which is contingent on state grants. Each of these fund expenditures represents scheduled projects and acquisitions from our five-year Capital Improvement Plan which is an important planning document that is updated every two years. Information in the CIP is influenced by a number of master plans developed for our water and storm utilities, parks and streets.

GENERAL FUND SUMMARY

Basic operations in the General Fund include Parks, Public Works, Police, Fire, Community Development, Finance and Management Services, Municipal Court and Administration. The General Fund provides funding for most direct operational services that residents recognize and use frequently. The FY 2018-2019 General Fund is proposed at \$29,276,404 (up 3.0%) including reserves of approximately 21.8% of General Fund expenditures or \$5.25 million.

GENERAL FUND REVENUES

Total operating revenues are proposed at \$22,492,395. This is a 5.26% increase from the total revenues budgeted last year. The most significant General Fund resource continues to be current and prior year property taxes. Property taxes are estimated to increase \$427,000 or almost 3.01% from the 2017-18 adopted budget of \$13,588,000. As recessionary impacts subside and new construction continues, we anticipate property taxes should continue to increase above the three percent benchmark allowed by statute for existing property values. We will continue to monitor values very closely to determine if the local assessment and taxation function is reflective of the local market and real market values. There are currently commercial and housing development proposals in various stages of planning that could provide an increase in assessed value next year of between \$15 and 20 million, or about an additional 1%.

With the passage of Measure 50 in 1997, the property tax system changed from a levy based system to a modified tax rate system. A permanent tax rate was established at \$8.4774 for the City of Roseburg. As an example, a home with an assessed value of \$150,000 will pay \$1,272 in property taxes to the City. Assessed value on existing property and development is limited to no more than 3% annually in accordance with the Oregon constitution.

GENERAL FUND EXPENDITURES

Total General Fund expenditures are proposed at \$24,026,818, exclusive of reserves which is a \$949,000 (4.1%) increase. The proposed expenditures have been included in our updated six-year forecast model and appear to be sustainable through the forecast period. It is essential that we continue to monitor both revenues and expenditures in our model to ensure that we can continue to provide high levels of service to citizens.

ENTERPRISE, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS

Enterprise Funds, Special Revenue Funds and Capital Projects Funds comprise the majority (almost 58%) of the City's overall budget. Enterprise Funds include the Water Fund, Storm Drainage, Off Street Parking and Airport. Special Revenue Funds consist of Grants, Hotel/Motel Tax, Bike Trail, Street Lights and Sidewalk Funds, Housing Rehab, Golf, Economic Development and the Stewart Trust. Capital Project Funds consist of Transportation, Park Improvement, Equipment Replacement, Assessment Improvement and Facilities Replacement.

We spend most of our time discussing our General Fund as it provides many of the basic services that people in a community come to rely on in their day to day lives. However, the City also provides the basic infrastructure for our community which provides many quality of life supports that people take for granted. The City provides water to over 10,000 customers through our water utility fund that generates almost \$7 million annually. Pumping water from the pristine North Umpqua River, the water is then filtered and treated before being pumped through an extensive distribution and storage system prior to finding its way into individual homes and businesses. Potable water is an important component of our community system and continued good stewardship of the water system is critical to our future.

Likewise, the local transportation system is essential for our citizens as we provide a system to meet recreational and business needs throughout the City. An efficient inter-connected multi-modal system is also critical for quality of life and economic development in a community. We have recently completed a system analysis of our street systems condition and will be discussing public policy issues surrounding appropriate transportation service levels and conditions and how to appropriately share the cost burden of providing a first class transportation system. Our annual pavement maintenance needs are now in excess \$1.5 million annually. While we are not generating resources to allow us to meet the \$1.5 million each year, the increase in gas tax at the state level will allow us to get much closer to this level over the next few years. Once again Council has adopted a goal around transportation funding and a new Urban Renewal Plan area is in the process of being adopted.

The Storm Drainage Fund is the third largest fund outside of the General Fund and was created to provide a funding mechanism to develop and improve our community storm drainage system in 1989. Over the last 25 years, significant progress has been made to manage and improve the drainage system throughout the community. Over the last few years, a comprehensive rate study was completed and implemented by Council to insure that the City would continue to have resources to maintain and upgrade our facilities and to remedy high priority system issues. The Storm Drainage utility is now generating in excess of \$2 million annually, over half of which is directed each year towards capital needs in the system.

These two enterprise funds and the Transportation capital projects fund budgets total over \$22 million and comprise 32% of the City's total expenditures. Each of the remaining funds are provided to carry out important community services and functions and when taken together, the overall \$69.5 million budget allows us to carry out both operational and infrastructure related projects and services on behalf of the community. The funds included in the Water, Storm and Transportation Funds are not generally discretionary but are required to be utilized for the specific purposes that the fees and charges were developed to carry out.

I look forward to reviewing the proposed budget with you and wish to thank the many City Staff members responsible for preparation of this proposed budget. A budget of this magnitude and complexity could not be developed without the policy direction from our City Council and the ongoing support and efforts of each of our volunteer commissions and our dedicated staff. Special thanks go to Ron Harker, Director of Finance and Management Services and his entire team. As in past years, the Department spent many long hours putting the budget together and making sure it represents the collective wisdom of all the Staff involved in development of the budget. I would like to individually thank the following Finance staff and Department Heads for their efforts in putting together a budget that will allow us to continue to provide exceptional service to our community.

Ron Harker, Finance and Management Services Director
Jim Burge, Police Chief
Amy Sowa, City Recorder
Stuart Cowie, Community Development Director
Debbie Keller, Accountant
Tonya Iannuzzo, Accountant
Nikki Messenger, Public Works Director
Gregg Timm, Fire Chief
John VanWinkle, Human Resources Director

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "C. Lance Colley", enclosed within a simple oval border.

C. Lance Colley
City Manager



CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2018-2019 BUDGET

Budget: The budget is a comprehensive financial plan for the fiscal year ahead. The budget document shows estimated revenues and expenditures at various levels of detail. It includes information about programs and policies, and is a working guide for City administrators to use in monitoring expenditures, performance and productivity. The City of Roseburg has elected the option of budgeting by a fiscal year, beginning July 1 and ending on the following June 30.

The budget authorizes the City to spend money and limits how much money can be spent. The document forms the basis and justification for the levy of property taxes. The budget, as required by statute, is a balanced budget with equal resources and requirements.

The document is arranged in a manner that allows the reader to review the budget as a summary or by individual fund or department. Narratives are presented at the beginning of each fund and department to provide the reader with explanations related to current operations as well as changes in the operations expected in the coming budget year. In addition, personal service levels adopted for the budget year and three prior years are presented for comparison purposes.

Budget Basis: The City budgets its governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds) on the modified accrual basis of accounting. Under this basis, revenues are recognized when susceptible to accrual (i.e., when the transaction is both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The accrual basis of accounting is used for budgeting the proprietary fund types (Enterprise Funds and Internal Service Fund). Under this method, revenues are estimated when earned and expenses are budgeted at the time liabilities are incurred. Exceptions from the accrual basis are principal collections on notes receivable as revenue in the year received; payment of debt principal is budgeted as an expenditure when paid; capitalized assets are budgeted when incurred; and depreciation is not budgeted.

The City does not produce a separate capital budget; rather related capital expenditures are budgeted within the individual departments or funds. Non-Enterprise capital funding is contained primarily in the Special Revenue and Capital Projects Fund categories.

BUDGET USER GUIDE, continued

Budget Committee and Committee Functions: The Budget Committee, established by ORS 294.414, is composed of an equal number of qualified electors and members of the City Council. A qualified elector is a person who is qualified to vote in elections of the City. The qualified elector members are appointed by the Mayor and City Council for three-year terms, approximately one-third of which expire each year.

Oregon Local Budget Law allows public input and participation throughout the budget process. All Budget Committee meetings are open to the public. A majority (at least nine favorable votes for a Committee of sixteen) of the Budget Committee is required to approve any motion.

At its first meeting, the Budget Committee elects a presiding officer from among the members. The Budget Committee receives the budget document and hears the budget message. At the second meeting, the Budget Committee holds a public hearing on the use of state shared revenues and hears and considers testimony from the public on the budget. If the Budget Committee does not approve the budget at its second meeting, additional meetings are scheduled. The time and place of additional meetings must be announced prior to adjournment of each meeting. If this is not done, any additional meetings must meet the public meetings law requirements.

The Budget Committee reviews, and if necessary, revises the proposed budget submitted by the Budget Officer. The Budget Committee generally studies the budget by using the two previous years' actual data, the current budgeted data and the figures proposed by the Budget Officer for comparisons. Pursuant to ORS 294.428, the Budget Committee may obtain from staff any additional information it requires to make decisions about the budget.

The Budget Committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts. However, the adopted salary schedules, negotiated contracts and other materials having a fiscal impact on the budget document may be requested for review by the Budget Committee.

The Budget Committee has the power to:

1. Limit the amount of tax which may be levied by the City. The total property tax levy or property tax rate may not exceed the amount shown in the approved budget document or the maximum rate allowed by law.
2. Establish a maximum for total permissible expenditures for each fund for the year. The Council, however, may adjust the committee approved spending level upwards of ten percent for each fund.
3. Approve the budget as submitted or as revised. The function of the Budget Committee ends when the budget is approved. However, the Committee may meet from time to time at its discretion.

BUDGET USER GUIDE, continued

Budget Process: Local budget law requires that specific actions must occur as a local government prepares its budget. The process can be distinguished by the following phases:

Request Phase: Each year department managers submit preliminary budget information, narrative and other supporting documentation to the City Manager, the City's Budget Officer, and to the Finance Director. This information is prepared based on department staffing and operational needs as discussed in planning sessions with the City Manager. The Management Technician computes salaries and benefits for all departments. Capital expenditure and/or major vehicle acquisition requests from the City's Equipment Replacement Reserve Fund are also submitted based on a five year or longer replacement plan. The Enterprise Fund's requests for major equipment or vehicle expenditures are budgeted within the respective funds.

Proposal Phase: The City Manager and Finance Director meet with department managers to review requests. The information is reviewed to determine service level, cost effectiveness and uniformity compared to previous years' budget and actual data. In addition, the City Manager insures that resources are properly allocated to accomplish implementation of City Council goals and associated work program.

The Finance Department staff balance all funds, and with assistance from the Management Technician, finalize and print the proposed budget document.

After the proposed budget is prepared, the Budget Officer publishes the notice of Budget Committee meeting. The notice must be published two times, five to thirty days before the scheduled budget committee meeting date.

Approval Phase: The Budget Committee convenes to review and discuss the proposed budget. Copies of the proposed budget are distributed and the budget message is delivered. Department managers present financial and budget highlights.

The Budget Committee may propose additions or deletions of items from the budget. The Committee may meet as many times as needed to revise and complete the budget. All meetings are subject to the Oregon Public Meetings Law as outlined in Chapter 192 of the Oregon Revised Statutes.

Adoption Phase: The final phase in the budget process is adoption. After the Budget Committee approves a proposed budget, the City Council must hold a budget hearing. Five to twenty-five days before the scheduled hearing, the City must publish a budget summary and notice of budget hearing. The purpose of the hearing is to allow citizens to comment on the approved budget.

The City Council has the authority to change the approved budget prior to adoption. However, if a change would increase property taxes over the amount published in the budget summary or increase expenditures in any one fund by more than 10%, a new budget summary must be published and another budget hearing must be held.

BUDGET USER GUIDE, continued

At a regularly scheduled public meeting, a resolution or ordinance is enacted to adopt the budget, make appropriations and impose taxes. The adopted budget becomes effective July 1 and the budget, along with other documentation, is filed with the County Assessor's office by July 15.

Budget Amendment Phase: Once the City is operating within the adopted budget, it may find it necessary to change appropriated expenditures. The existing appropriations may have to be decreased or increased, but under no conditions is it lawful for the City to levy an additional tax in the current fiscal year.

If a change in appropriations is necessary, ORS 294.463 allows certain transfers when authorized by official resolution or ordinance of the governing body. The resolution or ordinance must state the need for the transfer, the purpose of the authorized expenditure and the amount of the appropriations transferred.

ORS 294.463 provides for transfers of appropriations within a fund, transfers of general operating contingency and transfers of appropriations from the General Fund to another fund. Transfers of operating contingency in excess of 15% of the total appropriations of a fund, and any transfer from a special fund must be made through the supplemental budget process.

Supplemental Budget: Certain circumstances may arise which require the expenditure of revenues in excess of those appropriated in the adopted fiscal budget. One of the following circumstances would require a supplemental budget:

1. An occurrence, condition or need which had not been ascertained at the time the budget was adopted.
2. Funds were made available by another government agency and were not anticipated at the time the budget was adopted.
3. Proceeds from involuntary conversion require immediate replacement to continue operations.

If the supplemental budget is in excess of 10% of the fund budget, it is published in the same manner and by the same procedures as the annual budget. The Council holds a public hearing, and after the public hearing, makes additional appropriations as provided by the supplemental budget. The supplemental budget may not authorize any levy of additional taxes. If the supplemental budget is not in excess of 10% of the fund budget, it may be adopted at a regular meeting of the City Council.

Budget Message: The Budget Message is a statement by the Budget Officer about the City's proposed budget. The Budget Officer recommends a balanced budget to the Budget Committee, who will evaluate and modify it before approving a version for the City Council to consider. The Budget Message explains the proposed budget and any significant changes in the City's financial position.

BUDGET USER GUIDE, continued

Budget Compliance: The City manages its finances according to generally accepted accounting principles. During the year, expenditures and resources are closely monitored to ensure compliance with the adopted budget and state law. City Departments have instant access to budget reports through the City's accounting software and review such reports frequently. An annual audit is performed and filed with the State of Oregon each year by an independent Certified Public Accountant.

The City publishes a Comprehensive Annual Financial Report (CAFR) that documents the City's budgetary performance and compliance; the CAFR can be found on the City's website at: <http://www.cityofroseburg.org/departments/finance/annual-financial-report/>.

The City also publishes a Popular Annual Financial Report that is a summary view of financial activities that are reported in more detail in the CAFR. The report is specifically designed to be readily accessible and easily understandable to the general public without a background in public finance; the PAFR can be found on the City's website at: <http://www.cityofroseburg.org/departments/finance/pafr-report/>.

CITY OF ROSEBURG, OREGON

FINANCIAL MANAGEMENT POLICIES

It is the responsibility of City staff, in particular the Finance and Management Services Department, to monitor the City's financial status. Revenues and expenditures are monitored on a continual basis to ensure that resources are materializing as projected and that expenditures do not exceed allowable limits. Supplemental Budgets are designed to facilitate the review and adjustments necessary to maintain sound financial status.

One way in which the Budget Committee participates in the City's financial management is in budgeting for anticipated cash flow requirements (ensuring that adequate cash is available to meet expenditures). An example is the Unappropriated Ending Fund Balance, which is budgeted in one year to become a resource in the following year, funding a portion of operations for the first five months of the fiscal year. The City's fiscal year begins on July 1, yet the major portion of General Fund revenues from property taxes is not received until after November 15.

City staff takes an active role in investing available funds. A considerable amount of revenue is gained through investments, and it is considered one of the responsibilities of public agencies to gain the maximum amount of revenue with a minimum of risk by investment of the public's money, consistent with State regulations.

DEBT MANAGEMENT

The City has historically taken a conservative posture in the use of long-term debt for the creation or major renovation of capital infrastructure. Long-term borrowing in order to finance large capital projects, land acquisition or to refinance existing debt takes advantage of changing interest rates. The City does not borrow on a short-term basis to support ongoing operations.

Borrowing for capital improvements is achieved through the sale of General Obligation or Revenue bonds. General Obligation bonds are backed by the faith and credit of the City. Authority for the sale of General Obligation bonds must be provided by a vote of the citizens. Bancroft Improvement bonds are used to finance local improvements. Under the State's Bancroft Act, the City is authorized to place a lien against the benefiting property as security for the assessment payments. Bancroft bonds are a general obligation of the City. The City may levy taxes to pay this debt in the event collections from the benefited property owners are insufficient to meet the debt obligation.

Revenue bonds, used to construct revenue-producing facilities (such as a parking structure) are payable solely out of pledged revenues of the City and are not general obligations of the City or a charge upon the tax revenues of the City.

FINANCIAL MANAGEMENT POLICIES, continued

Detailed schedules of the City's current bonded debt are included within the document. Under Oregon statutes, the City is limited in the amount of debt it can issue to 3 percent of True Cash Value (TCV) for bonded debt. These limitations do not apply to bonds issued for water projects or parking facilities.

FINANCIAL MANAGEMENT GOALS AND POLICIES

The Financial Management Goals and Policies for the City of Roseburg provide the framework and direction for financial planning and decision making by the City Council, Budget Committee and City Staff. They are designed to ensure the financial integrity of the City government and to provide a service delivery system that addresses the needs and desires of citizens.

Prudent management of Roseburg's financial resources will allow for the continued ability to provide municipal services both in terms of operating services and infrastructure maintenance and enhancement.

The management of municipal resources is complex. Competent financial management is needed to make effective and efficient use of City resources. An important step toward assuring that financial management is both consistent and rational is through the adoption of financial management goals and policies.

The following goals and policies for the City of Roseburg are intended to guide the City in its financial matters. The goals are broad statements of philosophy and the basic guiding parameters for financial management of the City of Roseburg. The policies provide more specific direction on how to achieve the goals and are the basis for consistent actions that move the community toward sound financial management decisions. The key policy is the establishment of a priority system which reflects the Council ranking of City service priorities. Budget allocations are based on this priority system.

I. City of Roseburg Financial Management Goals

- A. To provide for quality basic City services.
- B. To establish a financial base sufficient to maintain or enhance City assets required to support community service demand.
- C. To respond to changes in the needs, desires and service requirements of Roseburg.
- D. To follow prudent and professional financial management practices to assure residents of Roseburg and the financial community that our City government is well managed and in sound fiscal condition.

FINANCIAL MANAGEMENT POLICIES, continued

- E. To cooperate with other government entities to provide cost effective services to citizens.
- F. To have an adequate capital improvement program that maintains and enhances the public's assets.

II. City of Roseburg Financial Management Policies

A. Resource Planning and Allocation Policies

- 1. Policy. Revenues, operating and capital expenditures and debt service will be projected each year.
- 2. Policy. The City budget will support City Council goals and policies and the long range plans and needs of the community.
- 3. Policy. The Operating and Capital Budgets will be prepared by the City Manager and reviewed by the Budget Committee consistent with the following municipal service priorities:
 - a. Service Level 1. Preserve the public safety system, which includes Police, Fire and Municipal Court.
 - b. Service Level 2. Facilitate economic diversification to preserve the City's revenue base and assure community employment.
 - c. Service Level 3. Address the balance of municipal services as resources allow, which primarily include cultural and leisure services, in addition to current services.
 - d. Service Level 4. Maintain and replace the City's existing fixed assets, which include equipment, infrastructure and facilities. When required for the preservation of health, safety or quality of life in the community, develop or enhance the fixed asset inventory.
- 4. Policy. The relationship between the Operations and Capital expenditures will be explicitly recognized and incorporated into the budget process. Funding for budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.

B. Accounting and Financial Practices Policies

- 1. Policy. The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles and

FINANCIAL MANAGEMENT POLICIES, continued

Local Budget Law and will issue a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

2. Policy. Each fund will maintain adequate cash reserves, borrow internally from another City fund or borrow externally to provide for cash flow requirements. The City's General Fund Balance Policy includes a reserve target of twenty percent of expenditures. Annually, the City Manager reviews the City's financial status and develops a budget process that accounts for the City's projected financial status for the budget year based on 'best practice' evaluation criteria.
3. Policy. The City will not normally earmark specific revenues for specific public purposes in general services funds such as the General Fund.
4. Policy. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by a user fee or charge.
5. Policy. Properties foreclosed under the Bancroft program will be managed and disposed of in such a manner so as to attempt to at least reimburse the program for all direct and indirect costs incurred and so as not to disrupt the marketplace.
6. Policy. The City will manage its funds as independent entities in accordance with legal, administrative and GAAP.
7. Policy. Each fund, as appropriate, will maintain a contingency account to meet unanticipated requirements during the budget year.

C. Revenue Policies

1. Policy. To the maximum extent possible, supplemental property tax levies will be used only for time-limited operating services or for capital improvements.
2. Policy. The City will decrease the dependence on property taxes and diversify the supporting revenue base in the General Fund.
3. Policy. To the maximum extent possible, the City will secure a dedicated revenue source to fund general and storm sewer capital projects.
4. Policy. The City will charge the direct beneficiaries of City services fees that recover the partial or full cost of providing that service. The level of fee support shall be routinely adjusted to ensure that rates are equitable and cover that percentage of the total cost deemed appropriate.

FINANCIAL MANAGEMENT POLICIES, continued

D. Capital Improvements Policies

1. Policy. Financing of infrastructure improvements through use of Bancroft bonds will be limited to those where the required improvement-to-assessed-value ratio does not exceed one to one and to the extent the City's financial position permits the use of this financing device.
2. Policy. Use of General Obligation bonds will be limited to major capital infrastructure creation.
3. Policy. The City will finance capital projects by using self-supporting revenue pledged bonds, which could be General Obligation backed, whenever a Service is an enterprise or utility-based and where the user directly benefits.
4. Policy. To maintain the City's physical assets, a current inventory of all the City's physical assets and their condition and maintenance costs will be maintained.
5. Policy. Operating funds to maintain capital improvements and additional staff needs will be estimated and identified prior to making the decision to undertake capital improvements.
6. Policy. The City will plan for capital improvements over a multi-year period of time. The Capital Improvements Program will directly relate to the long-range plans and policies of the City.

E. Intergovernmental Revenue Assistance Policies

1. Policy. The City will use non-recurring revenue on time-limited services, capital projects, equipment requirement or services that can be terminated without significant disruption to the community or City government.
2. Policy. The City will project the receipt of intergovernmental revenues only during the period of time in which an authorization exists.

F. Debt and Investment Management Policies

1. Policy. The City will seek to maintain and if possible improve its current "A" bond rating so its borrowing costs are minimized and its access to credit is preserved.
2. Policy. The City will have a specific set of debt issuance guidelines consistent with Federal, State and local laws and policies.

FINANCIAL MANAGEMENT POLICIES, continued

3. Policy. When making investments, the City will follow State law and local investment guidelines and shall abide by the following criteria in priority order:
 - a. Preservation of capital
 - b. Maintenance of a liquid position
 - c. Maximum yield

G. Organizational Policies

1. Policy. The City Manager will review the organizational structure at frequent intervals to assure that it is responsive to current conditions and service duplication.
2. Policy. The City will provide adequate funding to stabilize the City employment force and minimize uncertainty about the continuity of the service delivery system.
3. Policy. Employee compensation will be comparable to public and private sector compensation paid in the relevant recruiting area.
4. Policy. The City will match job classifications and number of employees to the service delivery system and will communicate service and staff adjustments to the public and parties affected by changes.
5. Policy. The City will be committed to maintaining and improving productivity of staff through a proper working environment, appropriate equipment, necessary training and adequate supplies and materials.

H. Other Policies

1. Policy. The City will routinely evaluate its service delivery system, according to established efficiency and effectiveness criteria, to determine whether a service should be provided by the City or by agreement with a private contractor.
2. Policy. The City will evaluate its use of intergovernmental service contracts to preclude unwarranted duplication of services in overlapping jurisdictions and to assure an effective and efficient service delivery system to the community.
3. Policy. The City will comply with mandatory Federal, State and local laws and rules and when appropriate will comply with industry and professional requirements or standards.

FINANCIAL MANAGEMENT POLICIES, continued

4. Policy. Related entities established or sanctioned by the City Council, will comply with the Roseburg Municipal Code and City Council adopted policies and procedures and will be accountable for operational and financial compliance and reporting standards as established by the Council or its designee.

CITY OF ROSEBURG, OREGON

GENERAL INFORMATION

The City of Roseburg, county seat of Douglas County, is located in southwestern Oregon on Interstate Highway 5, approximately 70 miles south of Eugene and 125 miles north of the California state line. The City is situated on the South Umpqua River in the Umpqua Valley. Roseburg is the largest city in Douglas County and the 23rd largest city in Oregon. The City of Roseburg was incorporated in 1872 and operates under the provisions of its own charter and applicable state law. The City provides a full range of municipal services including police and fire protection, parks and recreation facilities, streets, airport and planning. The City also operates water and storm drainage utility systems.

Date of incorporation	1872
Form of government	Council/Manager
Area in square miles	10.92
Population	24,015

Fire Protection:

Fire Stations	3
Fire Hydrants	1,342
Full Time Employees	41.75

Police Protection:

Police Stations	1
Patrol Cars/Motorcycles	14
Full-time Employees	42

Water Utility:

Annual consumption in millions of gallons	1,664
Local storage in millions of gallons	10.7
Miles of water mains	197.32
Number of users	11,044

Streets:

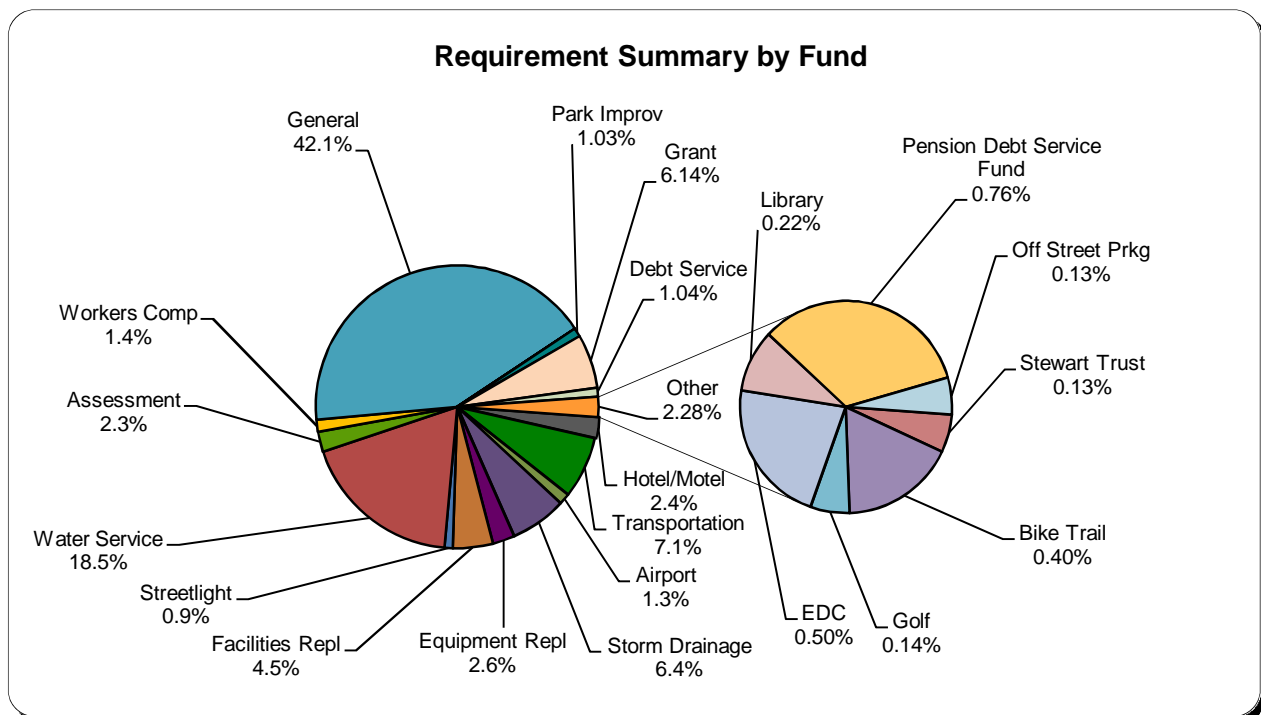
Miles of paved streets	114
Miles of unpaved streets	6

Parks and Recreation:

Developed parks	20
Park acreage	428
Golf courses	1
Tennis Courts	18

CITY OF ROSEBURG, OREGON
REQUIREMENT SUMMARY BY FUND

The Requirement Budget Summary on the following page shows that the 2018-2019 adopted budget is \$5,367,106 more than the 2017-2018 adopted budget. This represents an increase of 8.4%. The General Fund, the City's largest governmental fund, represents 42.1% of total requirements and contains the budgets for the primary operating departments of the City. Funds are listed in the following chart by those funds with expenditures over \$600,000 in the first plot and those under \$600,000 in the second plot. The first plot represents funds totaling \$67,985,594 or 97.72% of total proposed expenditures. The second plot represents funds totaling \$1,583,354 or approximately 2.28% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

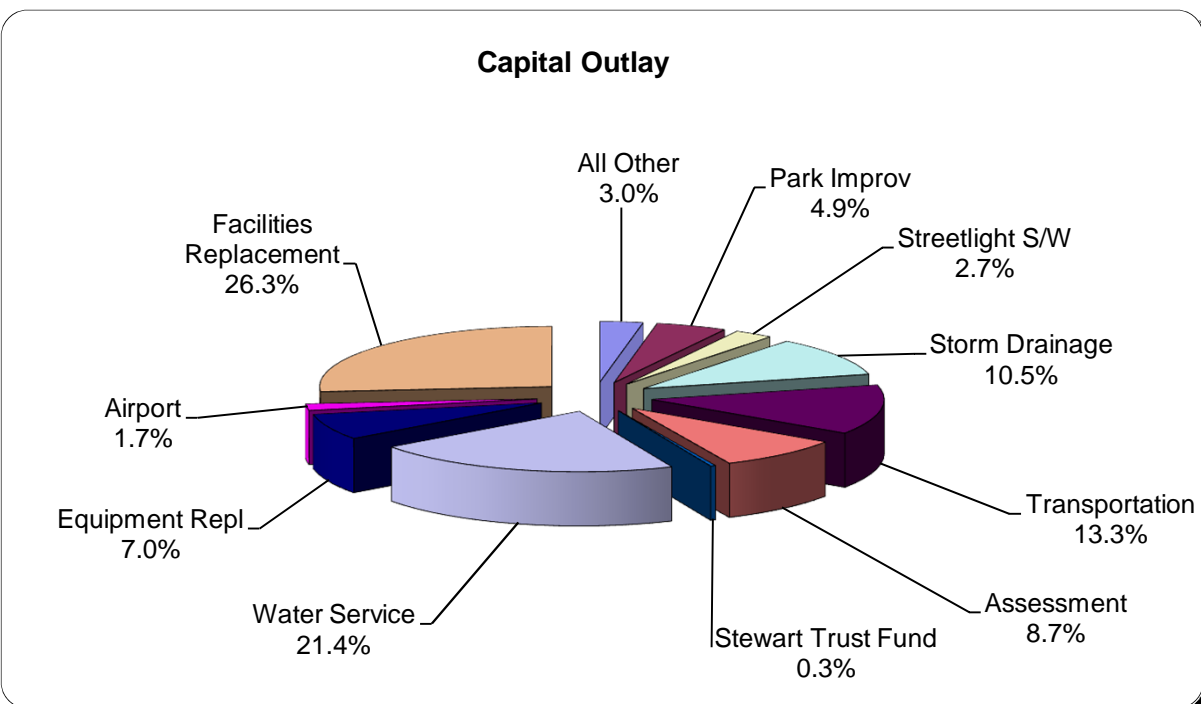
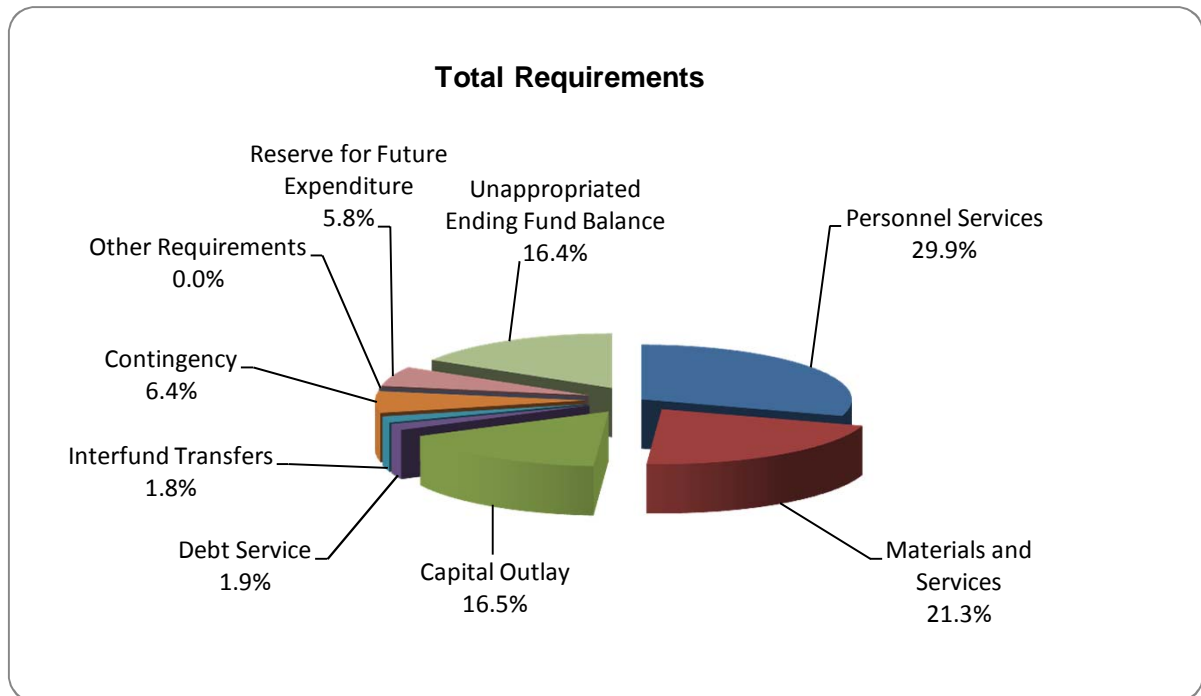
REQUIREMENT SUMMARY BY FUND
2018-2019 BUDGET

<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>	<u>FUND</u> <u>IDENTIFIER DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
27,221,984	28,079,275	28,414,888	100 General Fund	29,276,404	29,276,404	29,276,404
93,093	90,443	1,977,738	220 Grant Special Revenue Fund	4,270,343	4,270,343	4,270,343
1,353,622	1,447,669	1,651,534	240 Hotel/Motel Tax Fund	1,682,978	1,682,978	1,682,978
1,541,021	1,403,607	1,503,471	290 Streetlight/Sidewalk Fund	649,087	649,087	649,087
134,742	204,841	241,280	250 Bike Trail Fund	276,926	276,926	276,926
125,967	141,043	157,629	210 Golf Fund	95,089	95,089	95,089
257,824	263,141	305,158	230 Economic Development Fund	349,563	349,563	349,563
-	-	-	270 Library Special Fund	150,250	150,250	150,250
93,760	106,430	75,384	710 Stewart Trust Fund	91,790	91,790	91,790
2,929,600	2,104,383	1,065,000	410 Debt Retirement Fund	725,000	725,000	725,000
436,682	462,753	513,503	420 Pension Bond Debt Service Fund	530,619	530,619	530,619
5,548,244	5,632,015	5,041,541	310 Transportation Fund	4,934,387	4,934,387	4,934,387
273,773	711,901	771,949	320 Park Improvement Fund	715,845	715,845	715,845
1,691,201	1,346,890	1,240,606	330 Equipment Replacement Fund	1,779,649	1,779,649	1,779,649
1,495,763	1,539,643	1,562,338	340 Assessment Improvement Fund	1,595,465	1,595,465	1,595,465
935,132	891,158	2,463,417	360 Facilities Replacement Fund	3,160,564	3,160,564	3,160,564
3,227,548	4,065,140	3,858,212	560 Storm Drainage Fund	4,465,187	4,465,187	4,465,187
219,362	145,580	82,361	510 Off Street Parking Fund	89,117	89,117	89,117
617,857	576,352	973,078	520 Airport Fund	909,392	909,392	909,392
9,413,222	10,619,103	11,502,930	530 Water Service Fund	12,836,383	12,836,383	12,836,383
780,480	761,373	799,825	610 Workers' Compensation Fund	984,910	984,910	984,910
<u>58,390,877</u>	<u>60,592,740</u>	<u>64,201,842</u>	TOTAL REQUIREMENTS	<u>69,568,948</u>	<u>69,568,948</u>	<u>69,568,948</u>

CITY OF ROSEBURG, OREGON
REQUIREMENT SUMMARY BY CLASSIFICATION

The City of Roseburg's requirements by classification are shown on the following page. As the first graph illustrates, expenditures for personnel services represent 29.9% of the total budget, materials and services represents 21.3% and capital outlay 16.5% of the total budget.

The second graph illustrates the distribution of total capital outlay costs with primary expenditures being for transportation, facilities, water and storm.



CITY OF ROSEBURG, OREGON

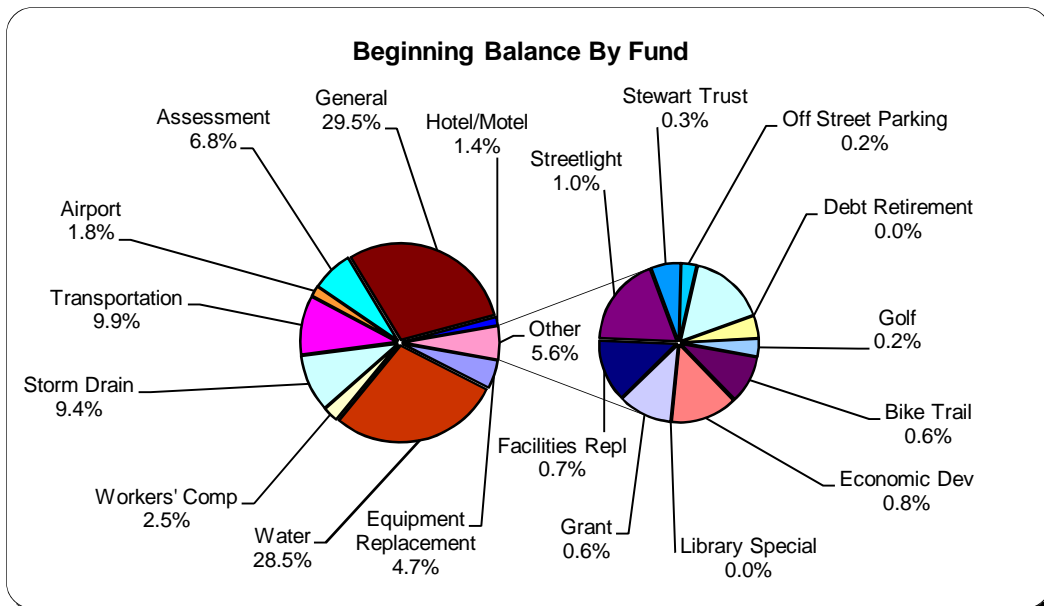
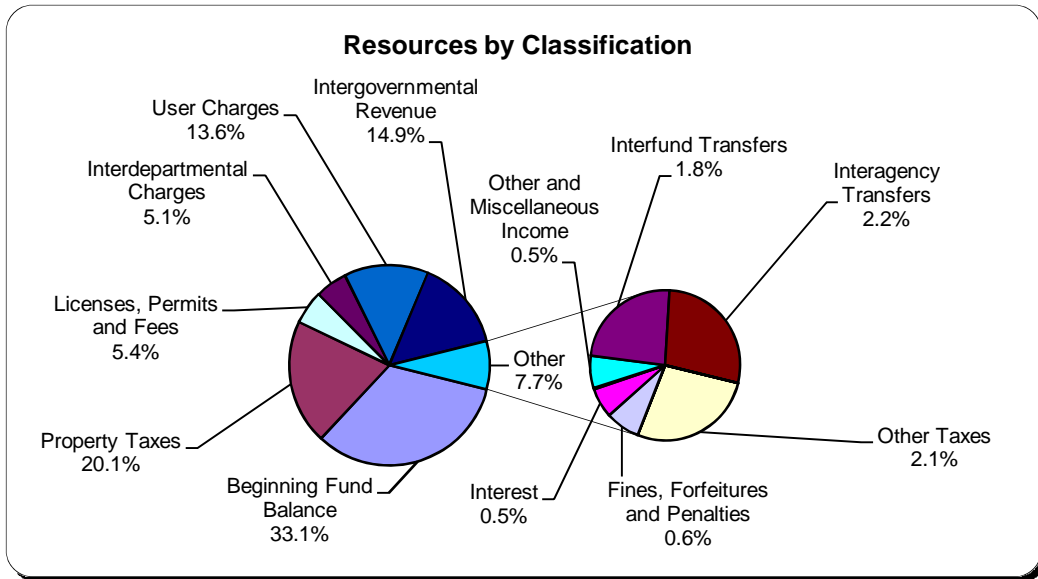
REQUIREMENT SUMMARY BY CLASSIFICATION
2018-2019 BUDGET

<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
17,365,472	18,080,163	20,004,787	Personnel Services	20,783,271	20,783,271	20,783,271
9,023,050	9,135,938	10,194,398	Materials and Services	14,800,409	14,800,409	14,800,409
3,512,367	5,253,935	13,654,200	Capital Outlay	11,472,500	11,472,500	11,472,500
3,463,148	2,603,381	1,629,073	Debt Service	1,293,366	1,293,366	1,293,366
1,152,449	1,192,455	1,280,000	Interfund Transfers	1,283,810	1,283,810	1,283,810
-	-	4,052,921	Contingency	4,448,765	4,448,765	4,448,765
50,000	50,000	50,000	Other Requirements	-	-	-
-	-	3,067,776	Reserve for Future Expenditure	4,061,271	4,061,271	4,061,271
23,824,391	24,276,868	10,268,687	Unappropriated Ending Fund Balance	11,425,556	11,425,556	11,425,556
<u>58,390,877</u>	<u>60,592,740</u>	<u>64,201,842</u>	TOTAL REQUIREMENTS	<u>69,568,948</u>	<u>69,568,948</u>	<u>69,568,948</u>

CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION

The City's resources by classification are shown on the following page. Beginning fund balances represent \$23,032,062 or 33.1% of the City's resources. Property taxes are \$14,015,322 or 20.1% of the budget. Of this total, current year property taxes are \$13,465,322.

The second chart shows beginning fund balances. The first plot lists funds with beginning fund balances greater than \$300,000. This year the General Fund has 29.5% of all beginning fund balances with a proposed carry forward of \$6,784,009. The Water Fund projects \$5,552,883, Transportation Fund \$2,270,787 and the Facilities Replacement Fund \$166,704 for beginning fund balances.



CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION
2018-2019

<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
23,081,091	23,757,755	22,469,674	Beginning Fund Balance	23,032,062	23,032,062	23,032,062
12,595,411	12,921,633	13,588,000	Property Taxes	14,015,322	14,015,322	14,015,322
1,124,510	1,184,263	1,256,440	Other Taxes	1,458,580	1,458,580	1,458,580
2,983,730	3,586,293	3,566,900	Licenses, Permits and Fees	3,774,370	3,774,370	3,774,370
3,020,425	3,216,512	3,453,397	Interdepartmental Charges	3,574,284	3,574,284	3,574,284
7,911,833	8,523,250	8,851,825	User Charges	9,461,483	9,461,483	9,461,483
545,585	357,509	374,875	Fines, Forfeitures and Penalties	398,200	398,200	398,200
5,577,319	5,176,955	9,087,471	Intergovernmental Revenue	10,340,137	10,340,137	10,340,137
150,073	272,995	209,760	Interest	343,900	343,900	343,900
12,324	28,149	18,600	Assessment Collections	16,600	16,600	16,600
200,315	360,783	44,900	Other and Miscellaneous Income	370,200	370,200	370,200
1,152,449	1,192,455	1,280,000	Interfund Transfers	1,283,810	1,283,810	1,283,810
28,312	14,188	-	Reimbursements	-	-	-
<u>58,390,877</u>	<u>60,592,740</u>	<u>64,201,842</u>	TOTAL RESOURCES	<u>69,568,948</u>	<u>69,568,948</u>	<u>69,568,948</u>

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2018-2019 BUDGET**

2018-2019 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2018-2019 ADOPTED RATE*	2018-2019 ESTIMATED \$ LEVY	LESS ESTIMATES			2018-2019 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	15,206,875	304,138	912,413	1,216,551	13,990,324
TOTALS	8.4774	15,206,875	304,138	912,413	1,216,551	13,990,324

*Estimated assessed valuation for City-wide levies is \$1.705 billion, a 3.0% increase.

The above tax rates are calculated before compression in accordance with Oregon Revised Statutes.

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2018-2019**

HISTORY OF PROPERTY TAX LEVIES AND RATES

	LEVIES			Rates		
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
CITY-WIDE LEVIES:						
General Fund Levy	12,781,263	13,297,247	13,892,628	8.4774	8.4774	8.4774
Totals	<u>12,781,263</u>	<u>13,297,247</u>	<u>13,892,628</u>	<u>8.4774</u>	<u>8.4774</u>	<u>8.4774</u>

Assessed Valuation - City-Wide Levies** 1,538,459,989 1,588,476,711 1,655,219,115

** Assessed value is no longer 100% of market value.

CITY OF ROSEBURG, OREGON
FUND BALANCES BY FUND

Oregon Revised Statutes require that all funds be balanced when budgeted. Deficit fund balances are not allowed. All expenditures are limited to the legal appropriations. Contingency appropriations are to cover unforeseen events that may occur during the budget year but are not planned to be spent at budget preparation time. Reserves are monies set aside for future use. No expenditures may be made out of these budgeted amounts without going through the supplemental budget process. The following table summarizes the City's estimated beginning and ending fund balances for the 2018-2019 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2018	2018-2019				ESTIMATED FUND BALANCE JUNE 30, 2019
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY	LESS RESERVES FOR FUTURE	
General Fund	6,784,009	22,492,395	24,026,818	1,000,000	-	4,249,586
Special Revenue Funds:						
Grant Special Revenue	143,243	4,127,100	4,194,700	-	75,643	-
Hotel/Motel Tax	317,898	1,365,080	1,435,717	-	247,261	-
Streetlight/Sidewalk	239,637	409,450	398,943	250,144	-	-
Bike Trail	127,720	149,206	160,000	116,926	-	-
Golf	47,135	47,954	47,249	47,840	-	-
Economic Development Fund	178,403	171,160	144,436	-	205,127	-
Library Special Fund	-	150,250	150,100	-	150	-
Stewart Trust	79,090	12,700	40,000	-	51,790	-
Debt Service Funds:						
Debt Retirement	-	725,000	725,000	-	-	-
Pension Bond Debt Service Fund	59,749	470,870	457,516	-	-	73,103
Capital Projects Funds:						
Transportation	2,270,787	2,663,600	2,668,371	-	2,266,016	-
Park Improvement	204,812	511,033	595,000	-	120,845	-
Equipment Replacement	1,085,849	693,800	933,500	-	846,149	-
Assessment Improvement	1,564,465	31,000	1,000,000	-	200,000	395,465
Facilities Replacement	166,704	2,993,860	3,112,274	-	48,290	-
Enterprise Funds:						
Storm Drainage	2,175,558	2,289,629	1,973,990	1,000,000	-	1,491,197
Off Street Parking	40,817	48,300	58,338	30,779	-	-
Airport	406,392	503,000	510,056	399,336	-	-
Water Service	6,552,883	6,283,500	6,620,178	1,000,000	-	5,216,205
Internal Service Fund:						
Workers' Compensation	586,911	397,999	381,170	603,740	-	-
	23,032,062	46,536,886	49,633,356	4,448,765	4,061,271	11,425,556

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2018-2019 BUDGET

<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>		<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
			<u>General Fund</u>			
4.50	4.50	5.00	City Manager's Department	5.00	5.00	5.00
7.30	7.30	7.30	Finance and Mgmt Services	7.30	7.30	7.30
2.00	2.00	2.00	Finance	2.00	2.00	2.00
9.30	9.30	9.30	Information Technology	9.30	9.30	9.30
			Total Finance and Mgmt Services			
4.50	5.00	5.00	Community Development Department	6.00	6.00	6.00
0.00	0.00	0.20	Library	2.00	2.00	2.00
			Public Works Department:			
6.50	7.50	7.50	Engineering Division	7.50	7.50	7.50
3.00	3.00	3.00	Administration Division	3.00	3.00	3.00
3.00	3.00	3.00	Building Maintenance Division	3.00	3.00	3.00
12.60	12.60	12.60	Street Division	12.60	12.60	12.60
25.10	26.10	26.10	Total Public Works	26.10	26.10	26.10
			Parks and Recreation Dept:			
2.25	2.25	2.25	Administration	2.25	2.25	2.25
11.00	12.00	12.00	Parks Maintenance Division	12.00	12.00	12.00
13.25	14.25	14.25	Total Parks and Recreation	14.25	14.25	14.25
3.20	3.20	3.20	Municipal Court	3.20	3.20	3.20
40.00	40.00	42.00	Police Department	42.00	42.00	42.00
41.50	41.50	41.75	Fire Department	41.75	41.75	41.75
141.35	143.85	146.80	Total General Fund	149.60	149.60	149.60
			<u>Airport Fund</u>			
0.50	0.50	0.00	Airport Manager	0.00	0.00	0.00
			<u>Water Service Fund</u>			
6.00	6.00	6.00	Production Department	6.00	6.00	6.00
11.00	11.00	11.00	Transmission and Distribution	11.00	11.00	11.00
17.00	17.00	17.00	Total Water Service Fund	17.00	17.00	17.00
158.85	161.35	163.80	TOTAL POSITIONS	166.60	166.60	166.60

CITY OF ROSEBURG, OREGON

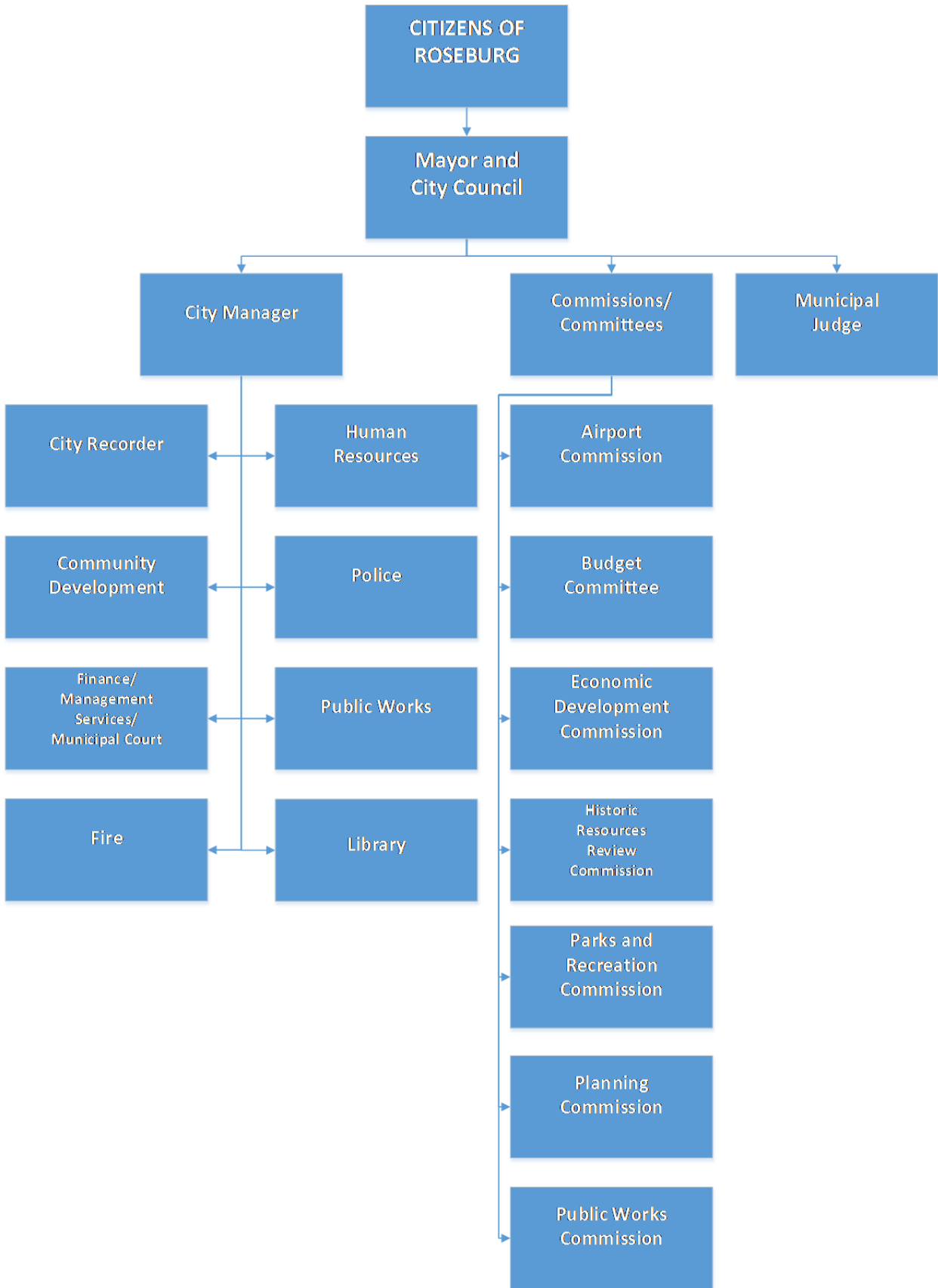
ORGANIZATIONAL CHART

The City of Roseburg is a municipal corporation first organized in 1872. The Roseburg City Council is elected to serve as the governing body for Roseburg's 24,015 citizens. The Mayor, who presides at the Council meetings, is elected for a two-year term. The City is divided into four wards with two Council members per ward. Council members serve a four-year term with one Council position in each ward being up for election every two years.

The Mayor and City Council appoint the City Manager. The Manager has the responsibility for administering all City functions. All City directors and department heads, except the Municipal Judge, report to the City Manager.

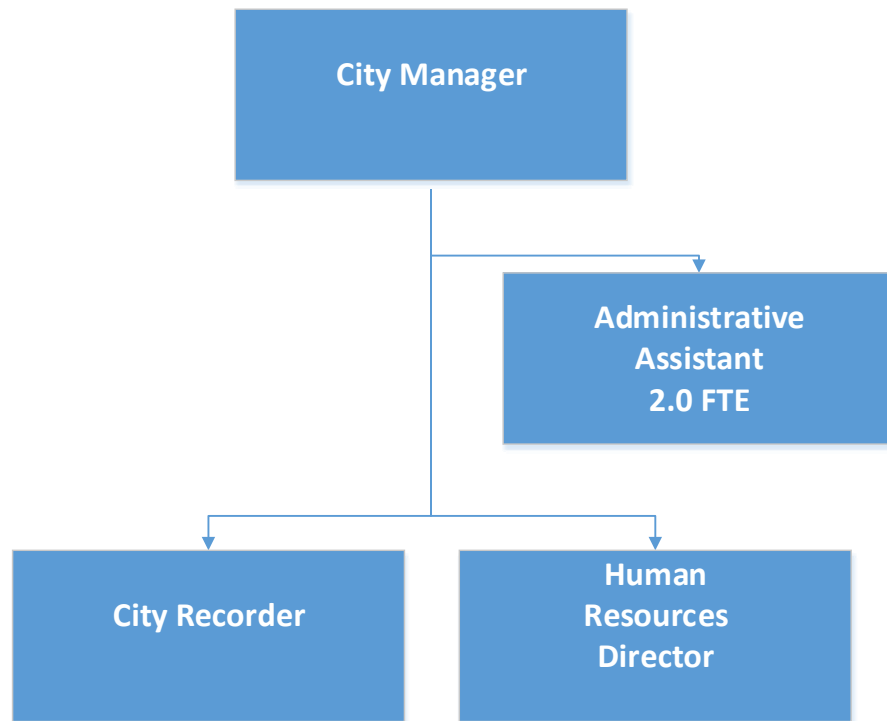
In addition, City Council has seven advisory commissions and committees composed of citizens of Roseburg to assist in the decision making process.

CITY OF ROSEBURG



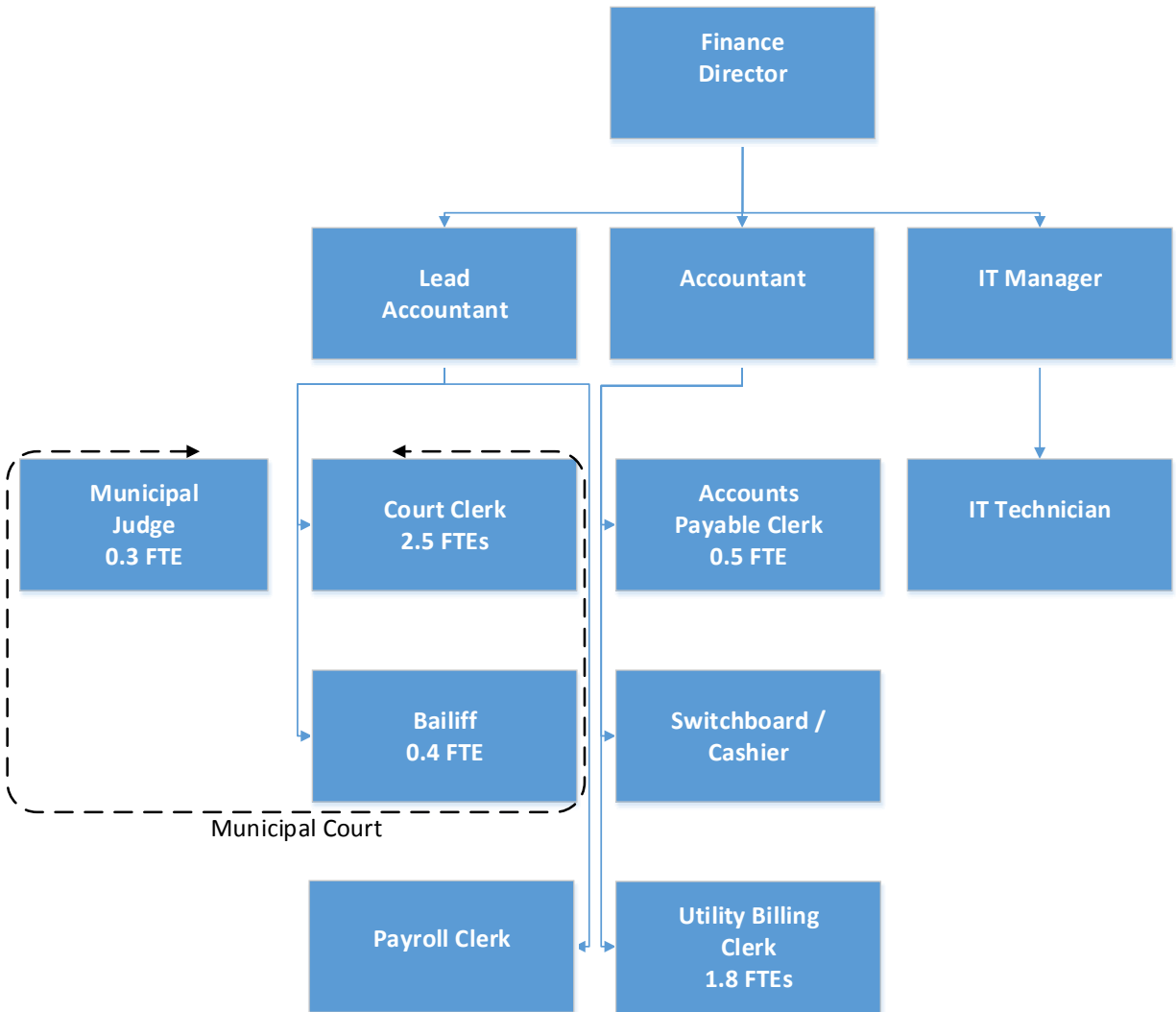
CITY OF ROSEBURG

Administration



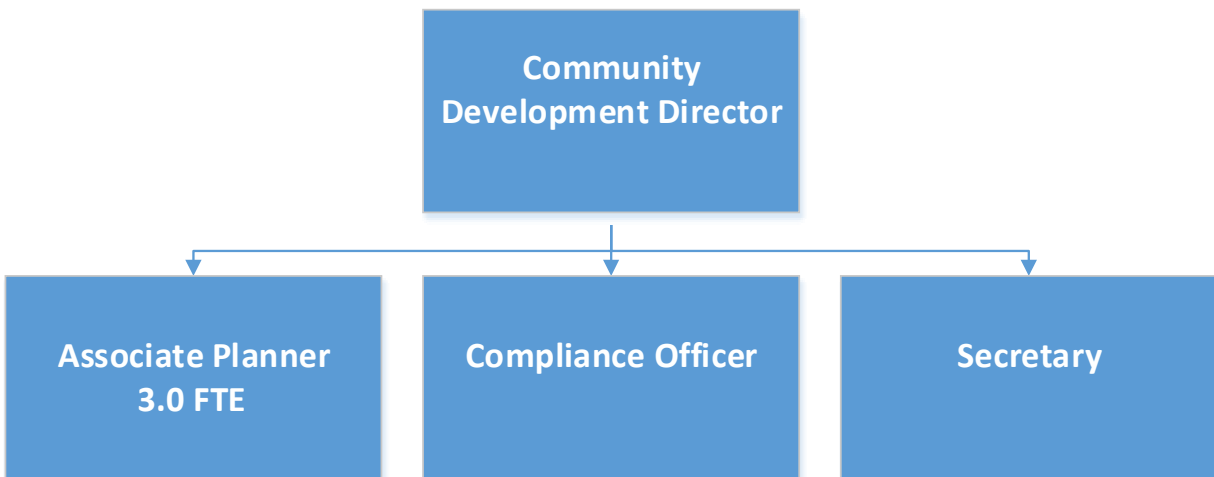
CITY OF ROSEBURG

Finance and Management Services and Municipal Court



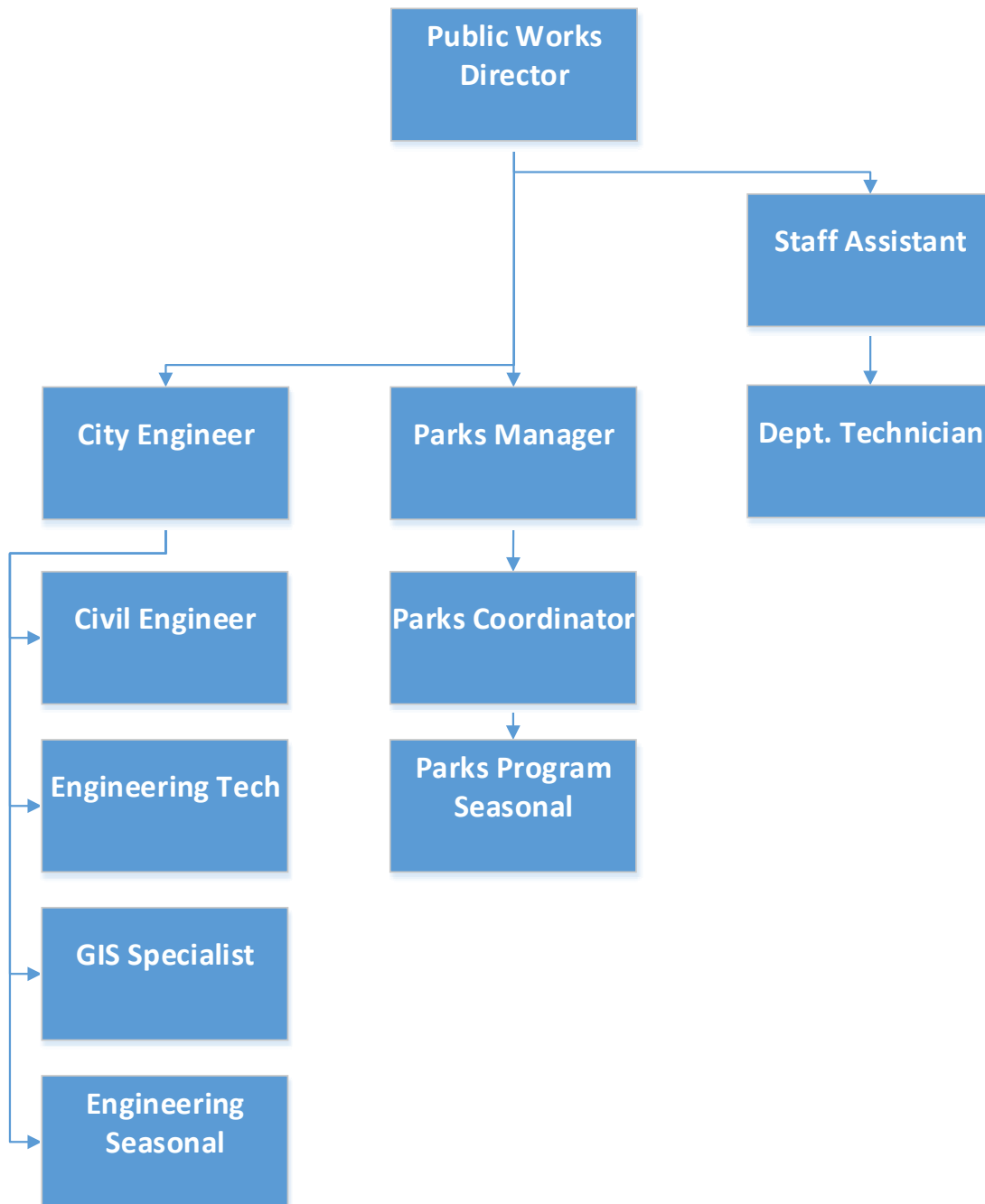
CITY OF ROSEBURG

Community Development Department



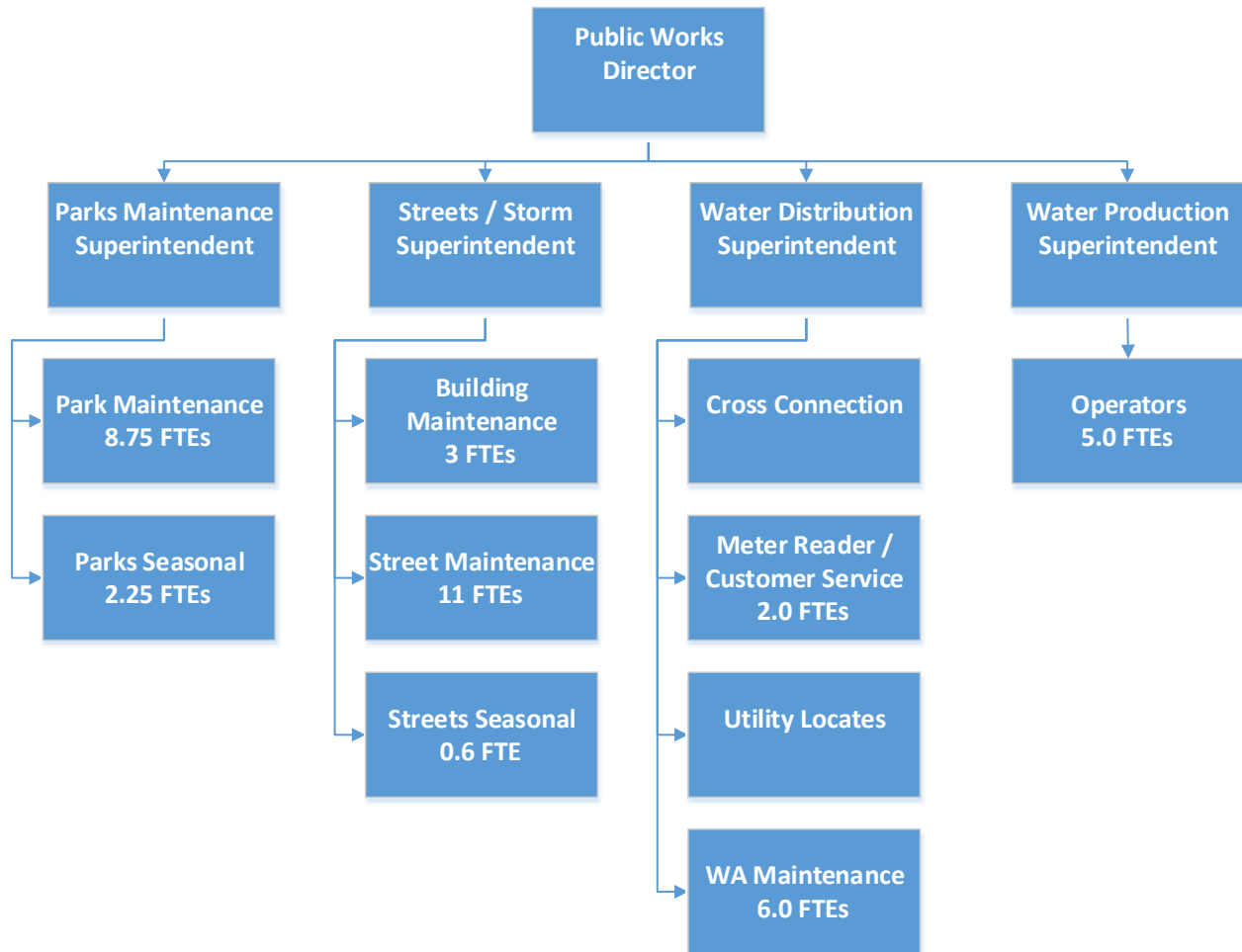
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction



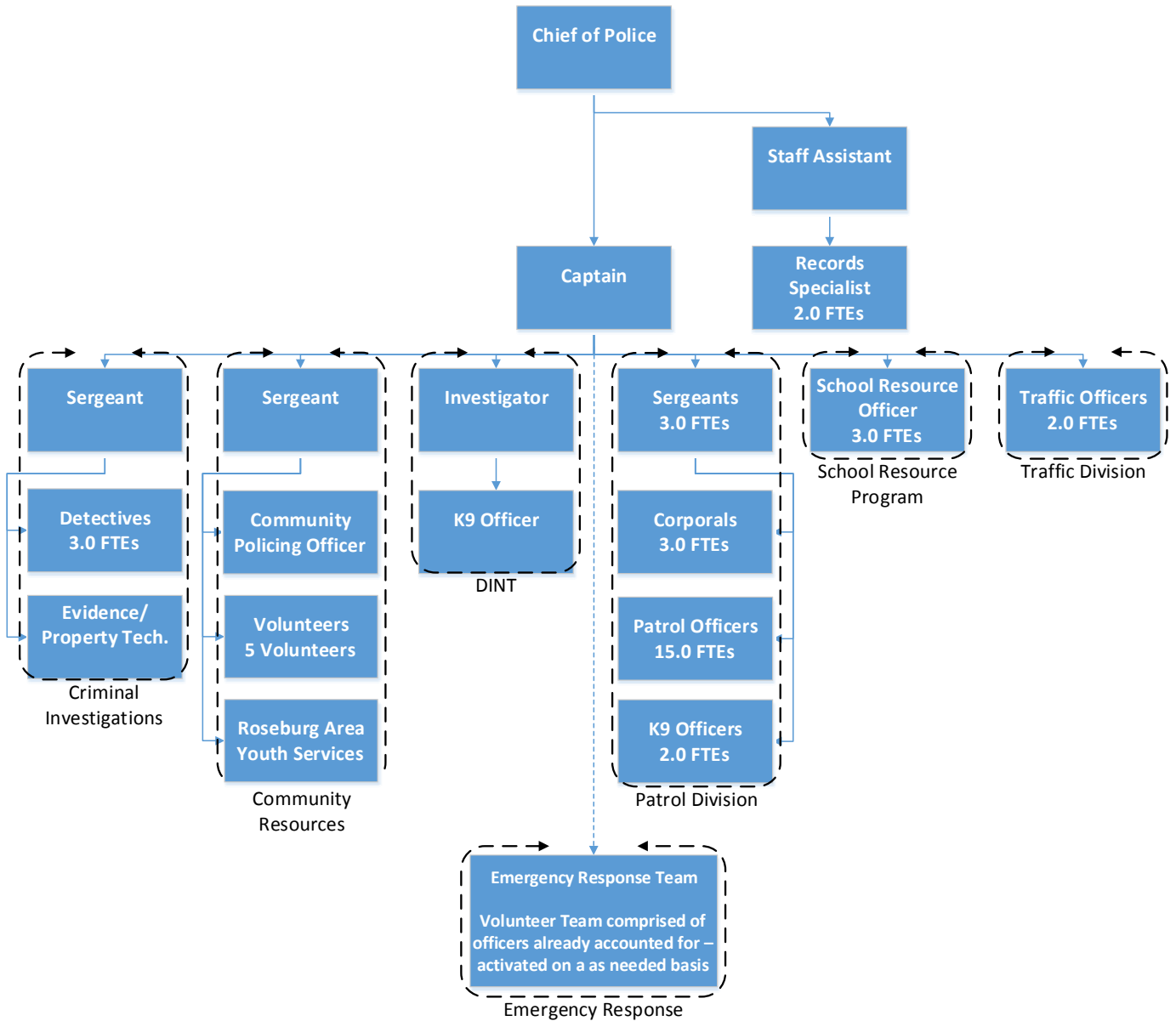
CITY OF ROSEBURG

Public Works Operations & Maintenance



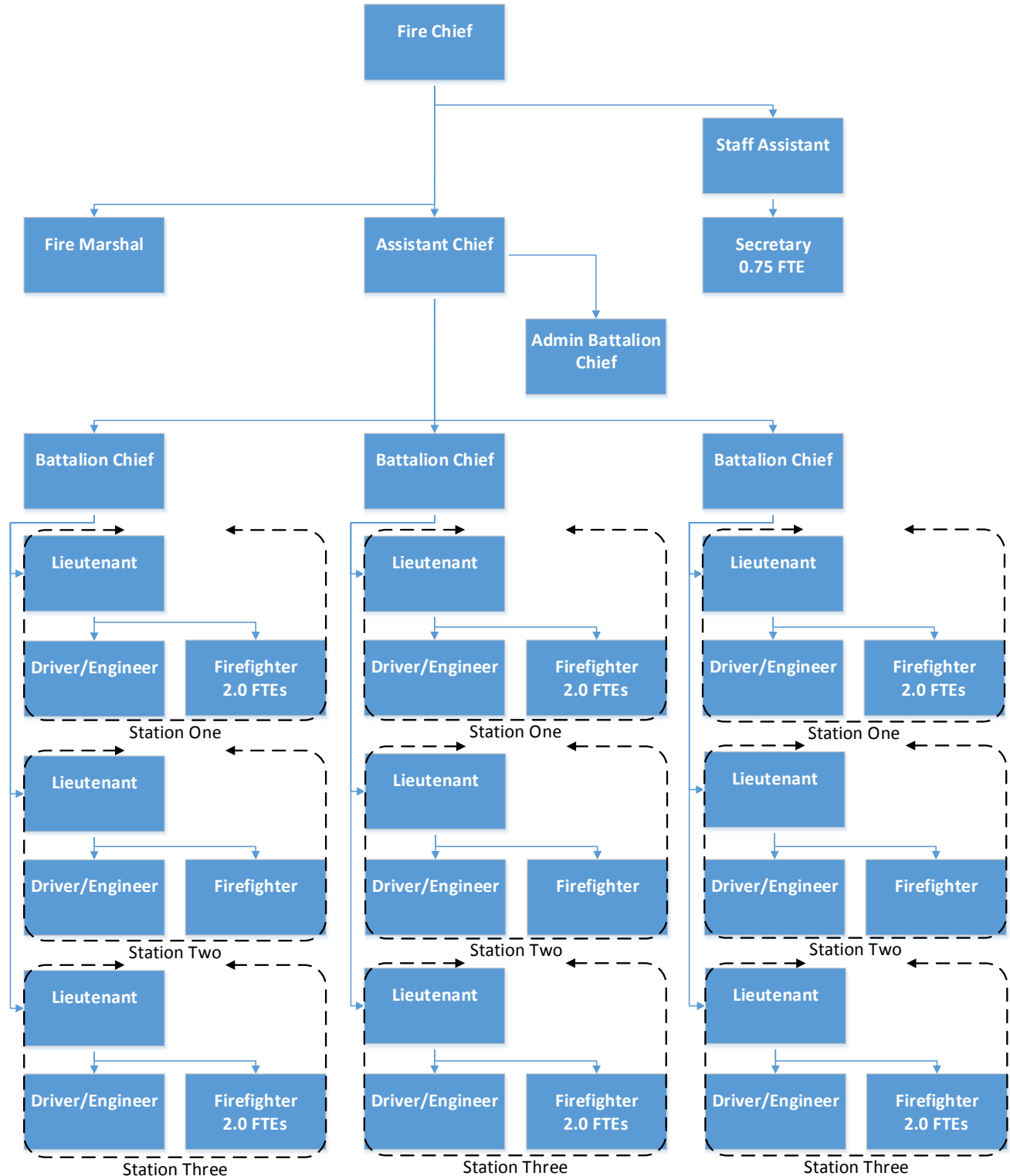
CITY OF ROSEBURG

Police Department



CITY OF ROSEBURG

Fire Department



CITY OF ROSEBURG, OREGON

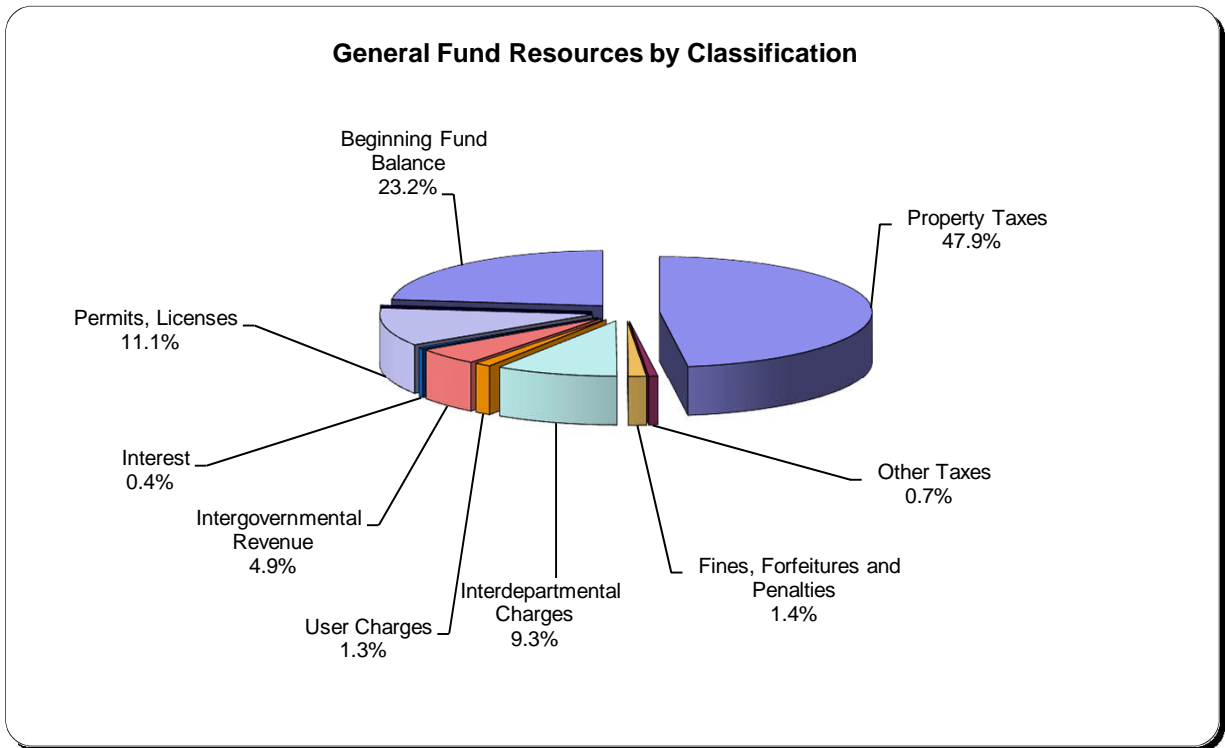
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CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$1,124,315 more than the 2017-2018 budget. Property taxes are increasing by approximately 3.14%, however as a percentage of total resources it represents 47.9%. Other significant resources include shared revenues from the State of Oregon which are derived from the sale of liquor and tobacco products, franchise fees and charges to other funds for services provided.

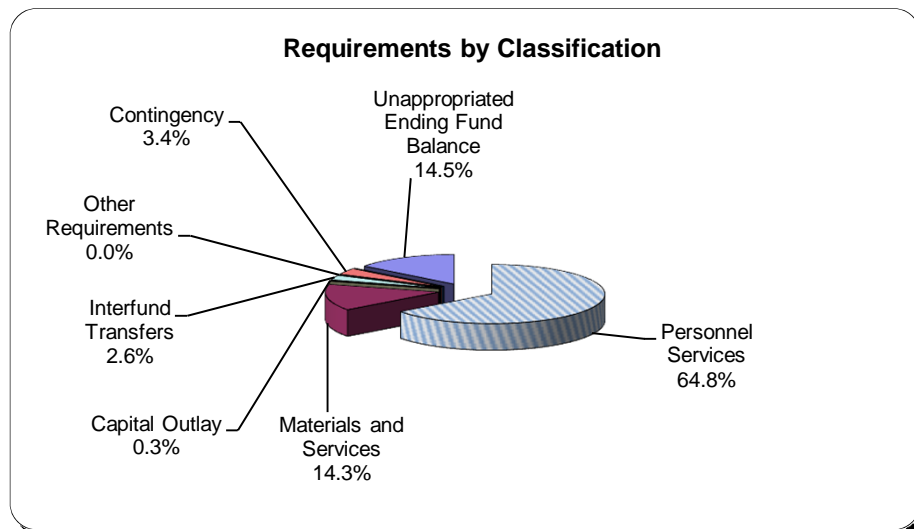
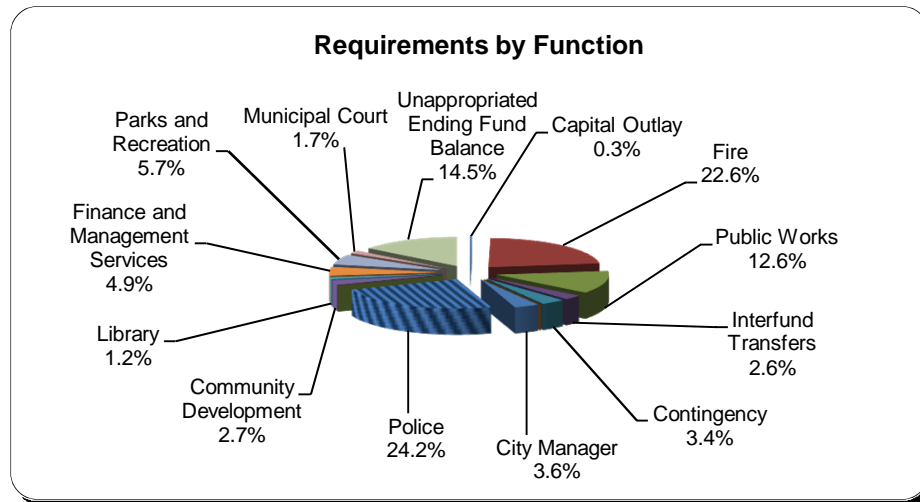


CITY OF ROSEBURG, OREGON						
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	SUMMARY	PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100)						
RESOURCES:						
12,565,280	12,904,811	13,588,000	Property Taxes	14,015,322	14,015,322	14,015,322
30,131	16,822	-	Land Sales	-	-	-
-	4,602	25,000	Other Taxes	200,000	200,000	200,000
2,563,826	3,075,970	3,059,800	Licenses, Permits, and Fees	3,236,370	3,236,370	3,236,370
Charges for Services:						
486,144	357,509	374,875	Fines Forfeitures and Penalties	398,200	398,200	398,200
2,305,062	2,407,181	2,587,397	Interdepartmental Charges	2,713,415	2,713,415	2,713,415
391,168	378,294	387,900	User Charges	367,500	367,500	367,500
1,031,573	1,251,152	1,265,108	Intergovernmental Revenue	1,430,838	1,430,838	1,430,838
55,972	97,563	80,000	Interest	120,750	120,750	120,750
33,503	29,021	-	Miscellaneous	10,000	10,000	10,000
19,462,659	20,522,925	21,368,080	Total Operating Revenues	22,492,395	22,492,395	22,492,395
-	-	-	Interfund Transfers	-	-	-
1,160	880	-	Proceeds From Asset Sales	-	-	-
13,614	4,545	-	Reimbursements	-	-	-
7,744,551	7,550,925	7,046,808	Beginning Fund Balance	6,784,009	6,784,009	6,784,009
27,221,984	28,079,275	28,414,888	TOTAL RESOURCES	29,276,404	29,276,404	29,276,404

CITY OF ROSEBURG, OREGON
GENERAL FUND REQUIREMENTS

The first graph shows expenditures by function including public safety departments Police, Fire and Court, which make up 48.5% of the total. Other operating departments represent 30.7% of the budget. The contingency budget of \$1,000,000 is not anticipated to be spent during the fiscal year and requires City Council action before being utilized.

The second graph emphasizes the large percentage of personnel costs in the General Fund which represents 64.8% of total requirements and 79% of the anticipated expenditures in the General Fund (total requirements less contingency, reserve and unappropriated ending fund balance). Reserve for future expenditure and contingency total \$1,000,000 and represent 3.4% of fund expenditures of \$29,276,404.



			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
			<u>GENERAL FUND (100)</u>					
			REQUIREMENTS:					
			Operating Budget:					
15,733,649	16,462,565	18,267,886	Personnel Services			18,980,074	18,980,074	18,980,074
3,189,921	3,349,482	3,952,554	Materials and Services			4,200,744	4,200,744	4,200,744
18,923,570	19,812,047	22,220,440	Total Operating Budget			23,180,818	23,180,818	23,180,818
22,489	6,852	52,100	Capital Outlay			91,000	91,000	91,000
675,000	700,000	755,000	Interfund Transfers			755,000	755,000	755,000
50,000	50,000	50,000	Other Requirements			-	-	-
19,671,059	20,568,899	23,077,540	Total Expenditures			24,026,818	24,026,818	24,026,818
-	-	-	Reserved for Future Expenditure			-	-	-
-	-	1,000,000	Contingency			1,000,000	1,000,000	1,000,000
7,550,925	7,510,376	4,337,348	Unappropriated Ending Fund Balance			4,249,586	4,249,586	4,249,586
7,550,925	7,510,376	5,337,348	Total Fund Balance			5,249,586	5,249,586	5,249,586
27,221,984	28,079,275	28,414,888	TOTAL REQUIREMENTS			29,276,404	29,276,404	29,276,404
-	-	-				-	-	-

			<u>GENERAL FUND (100)</u>					
			OPERATING BUDGET BY DEPARTMENT					
884,654	881,370	1,048,499	City Manager			1,041,915	1,041,915	1,041,915
1,130,885	1,203,907	1,331,661	Finance and Management Services			1,427,282	1,427,282	1,427,282
486,608	523,256	642,506	Community Development			786,726	786,726	786,726
-	-	-	Library			355,535	355,535	355,535
2,959,360	3,208,584	3,566,470	Public Works			3,695,399	3,695,399	3,695,399
1,363,054	1,457,744	1,641,698	Parks and Recreation			1,665,833	1,665,833	1,665,833
450,023	454,808	487,440	Municipal Court			505,192	505,192	505,192
6,006,974	6,091,028	7,034,773	Police Department			7,079,569	7,079,569	7,079,569
5,642,012	5,991,350	6,467,393	Fire Department			6,623,367	6,623,367	6,623,367
18,923,570	19,812,047	22,220,440	TOTAL OPERATING BUDGET BY DEPARTMENT			23,180,818	23,180,818	23,180,818



CITY OF ROSEBURG, OREGON
GENERAL FUND

RESOURCES

- ◆ Beginning Fund Balance – This provides cash flow for City operations until property tax revenues are received.
- ◆ Current Year Property Taxes – This consists of all current property tax revenue generated by the City.
- ◆ Franchise Fees – Cable television pays 5%, natural gas pays 6% and electric pays 9% of the gross receipts within the City limits. Telecommunication franchise fees are 7% of gross revenue derived from exchange services for “Carriers” (telecommunication utility or co-operative); 5% of gross revenues derived from customers within the City for “Non-Carrier Providers with City customers”; and \$2.00 per linear foot of public way occupied for “Non-Carrier Providers without City customers and private communication networks.” Storm Drainage and Water Utility fees are 5% of revenues.
- ◆ Interdepartmental Charges – An indirect cost allocation model has been developed to charge General Fund services provided to other funds. Funds are charged based on the prior year budget. Future year allocation methodology will continue to be evaluated.
- ◆ State Shared Revenues – Liquor, tobacco, marijuana and revenue sharing funds are distributed on a per capita basis statewide.
- ◆ Service Area Fee – Fees for water service provided to customers outside the city limits. Charges are based on meter size.
- ◆ Fire Suppression and Fire Prevention Fees – These fees were instituted in 2006 for a variety of fire inspections, permits and consultations.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			GENERAL FUND (100) - REVENUES					
7,744,551	7,550,925	7,046,808	00-00-301000	BEGINNING FUND BALANCE		6,784,009	6,784,009	6,784,009
			REVENUES - (100)					
11,978,918	12,389,614	13,065,000	70-40-311100	Current Year Property Taxes		13,465,322	13,465,322	13,465,322
565,354	493,677	500,000	70-40-311200	Prior Years' Property Taxes		525,000	525,000	525,000
30,131	16,822	-	70-40-311300	Land Sales		-	-	-
21,008	21,520	23,000	70-40-311400	In Lieu of Taxes		25,000	25,000	25,000
395	1,731	-	00-00-311500	Penalties and Interest		-	-	-
-	4,602	25,000	70-40-315200	Marijuana 3%		200,000	200,000	200,000
11,313	9,961	11,000	30-10-321100	Public Works		9,300	9,300	9,300
35,639	36,697	43,000	50-10-321102	Planning Fees		39,000	39,000	39,000
30,000	30,000	30,000	10-10-321104	Garbage Permits		30,000	30,000	30,000
62,784	66,768	62,000	40-10-321120	Parks Department Fees		69,000	69,000	69,000
42,738	39,015	40,000	10-10-321149	Other Licenses		45,000	45,000	45,000
214	280	-	50-10-321510	Miscellaneous Building Fees		-	-	-
1,676	1,420	500	50-10-321525	Derelict Building Fees		-	-	-
287,513	322,540	310,000	78-40-321700	Gas Franchise Fees		334,000	334,000	334,000
1,461,838	1,900,825	1,850,000	78-40-321720	Electric Franchise Fees		1,960,000	1,960,000	1,960,000
231,457	250,656	265,000	78-40-321740	Telephone Franchise Fees		265,000	265,000	265,000
128,738	130,462	137,000	78-40-321760	Cable TV Franchise Fees		140,500	140,500	140,500
203,640	213,527	231,300	78-40-321780	Water Utility Franchise Fees		252,000	252,000	252,000
66,276	73,819	80,000	00-00-321800	Storm Drainage Franchise Fees		92,570	92,570	92,570
411,854	292,139	351,000	20-10-322101	Fines		375,000	375,000	375,000
16,754	11,057	19,100	20-10-322105	Court Costs		15,000	15,000	15,000
-	1,848	-	20-10-322120	Civil Forfeiture		-	-	-
2,900	1,511	1,000	20-10-322125	Police-Impound Admin Fee		4,500	4,500	4,500
3,932	3,219	3,775	20-10-322135	Court Appointed Attorney Fees		3,700	3,700	3,700
50,704	47,735	-	20-10-322140	Criminal Fines		-	-	-
11,088	10,340	-	20-20-331140	Federal Grants		-	-	-
4,200	54,647	9,000	40-20-332120	State Grants		20,000	20,000	20,000
323,237	348,059	391,360	78-40-332520	Liquor State Subventions		441,200	441,200	441,200
29,697	28,781	27,384	78-40-332530	Tobacco State Subventions		29,100	29,100	29,100
-	-	40,000	78-40-332540	Marijuana Subventions		75,000	75,000	75,000
204,139	218,391	222,854	78-40-332710	State Revenue Sharing		240,000	240,000	240,000
12,088	11,312	12,000	20-20-332725	Hazardous Materials Revenue		12,000	12,000	12,000
7,880	6,703	-	30-20-332730	Other		8,000	8,000	8,000
21,840	21,840	-	20-20-333210	Contracted Services		15,000	15,000	15,000
105,000	172,917	170,000	20-20-334100	Intergovernmental Revenue-Local		170,000	170,000	170,000
6,836	-	-	10-10-341120	Interdept Charges-Public Works		-	-	-
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf		6,000	6,000	6,000
26,077	35,181	40,025	10-10-341125	Interdept Charges-Hotel/Motel		38,607	38,607	38,607
71,704	72,073	75,289	10-10-341129	Interdept Charges-Sidewalk		87,743	87,743	87,743
854,632	865,827	943,024	10-10-341131	Interdept Charges-Transportation		980,371	980,371	980,371
312,404	378,162	392,510	10-10-341135	Interagency - Urban Renewal		420,538	420,538	420,538
36,758	37,153	39,677	30-10-341136	Interdept Charges-Facilities		41,274	41,274	41,274
6,722	6,975	6,859	10-10-341151	Interdept Charges-OSP		2,638	2,638	2,638
81,648	70,111	84,898	10-10-341152	Interdept Charges-Airport		84,916	84,916	84,916
800,776	857,660	898,098	10-10-341153	Interdept Charges-Water		943,326	943,326	943,326
4,626	4,609	6,225	10-10-341155	Interdept Charges-Economic Development		6,936	6,936	6,936
392,403	429,794	471,215	10-10-341156	Interdept Charges-Storm		504,934	504,934	504,934
16,880	21,798	16,087	10-10-341161	Interdept Charges-Work Comp		16,670	16,670	16,670
342,795	333,728	344,000	10-10-343280	User Fees		308,000	308,000	308,000
18,305	19,970	21,000	10-10-343810	Lien Search Fee		21,000	21,000	21,000
716	616	500	20-10-343910	Fire Suppression Fees		10,000	10,000	10,000
11,025	10,125	6,000	20-10-343920	Fire Prevention Fees		10,000	10,000	10,000
2,835	2,678	2,900	40-10-344250	Parks Administration Fee		2,500	2,500	2,500

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - REVENUES								
11,610	9,306	10,000	20-10-344510	Police Administrative Fee		12,000	12,000	12,000
3,882	1,871	3,500	20-10-344610	Fire Administrative Fee		4,000	4,000	4,000
416	6,464	-	30-30-361200	Special Assessment		-	-	-
55,577	95,832	80,000	60-40-371100	Interest Income		120,750	120,750	120,750
22,617	5,330	-	20-20-381110	Contributions		-	-	-
10,470	17,227	-	80-40-385100	Miscellaneous		10,000	10,000	10,000
1,160	880	-	90-40-392100	Proceeds From Asset Sales		-	-	-
13,614	4,545	-	99-40-392300	Reimbursements		-	-	-
19,477,433	20,528,350	21,368,080	Total			22,492,395	22,492,395	22,492,395
TOTAL REVENUES & BEGINNING								
27,221,984	28,079,275	28,414,888	FUND BALANCE			29,276,404	29,276,404	29,276,404

CITY OF ROSEBURG, OREGON
GENERAL FUND - CITY MANAGER DEPARTMENT

CURRENT OPERATIONS

The City Manager is charged with the primary administrative functions of the City as outlined in the City Charter and oversees all operations. The Manager is responsible for enforcement of the City Charter, Municipal Code and City operating rules.

In addition to the City Manager, four positions are budgeted in this Department. Department employees work with, and act as resources to, all City departments as well as elected officials. The Human Resources Director is responsible for formulation and administration of personnel rules and bargaining agreements, collective bargaining negotiations, workers compensation claims and program oversight, risk management, insurance purchasing and administration, benefits purchase and oversight, visitor and convention support, employee training and safety and assists with emergency operations planning. The City Recorder is responsible for management and retention of all City records, leases, contracts and agreements, legal and public notices, elections, business registrations, special permits and licenses, distribution and handling of all bids, assistance in property management and liens, processes ordinances and resolutions and serves as Clerk of the City Council. The Administrative Assistants provide assistance to the Department.

DEPARTMENT GOALS - PRIOR YEAR

1. Bring Finance and Department on-line with electronic records system and provide access to the system to additional Staff members.
2. Successfully transition with new City Recorder and Management Technician as those two employees retire.
3. Evaluate and implement new urban renewal district.
4. Provide comprehensive Citywide employee training in ethics, harassment and customer service
5. Implement City Council goals in conjunction with all departments.

DEPARTMENT GOALS - CURRENT YEAR

1. Bring all remaining departments on-line with electronic records system and provide access to the system to additional Staff members.
2. Successfully transition with new City Recorder and Administrative Assistant and provide transitional integration with Public safety as the administrative transition continues.
3. Implement the new East Roseburg Urban Renewal District.
4. Provide comprehensive Citywide employee training in ethics, harassment and customer service
5. Implement City Council goals in conjunction with all departments.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
City Manager	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
City Recorder	1.0	1.0	1.0	1.0
Management Technician	0.5	0.5	0.0	0.0
Administrative Assistant	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
	4.5	4.5	5.0	5.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - CITY MANAGER DEPARTMENT								
PERSONNEL SERVICES - 1010								
432,902	444,000	469,294	Salaries and Wages			464,291	464,291	464,291
195,810	200,054	255,205	Employee Benefits			246,624	246,624	246,624
628,712	644,054	724,499	Total			710,915	710,915	710,915
MATERIALS AND SERVICES - 1010								
4,489	2,867	5,000	41-3010	Lodging and Registration		6,000	6,000	6,000
960	1,029	3,000	41-3015	Meals and Mileage		3,500	3,500	3,500
-	202	500	41-3020	Commission Meetings and Meals		500	500	500
1,800	1,984	4,500	41-3025	Council Travel and Conference		4,500	4,500	4,500
18,641	19,069	21,500	41-3035	Memberships		21,500	21,500	21,500
2,085	733	4,000	41-3040	Dues and Subscriptions		4,000	4,000	4,000
528	100	2,000	41-3055	Personnel Training		2,500	2,500	2,500
74,553	64,953	85,000	41-3310	Professional Services-Legal		87,500	87,500	87,500
11,194	10,422	12,000	41-3315	Auditing		12,000	12,000	12,000
91	90	-	41-3330	Professional Services Technical		-	-	-
16,000	21,173	25,000	41-3620	Special Services		25,000	25,000	25,000
74,450	69,672	100,000	41-3690	Misc. Contracted Services		100,000	100,000	100,000
905	643	2,000	41-3810	Recording		2,000	2,000	2,000
6,185	5,276	6,000	41-3815	Advertising		6,000	6,000	6,000
-	-	2,000	41-3820	Budget and Special Election		2,000	2,000	2,000
6,679	2,532	10,000	41-3825	Codifications		10,000	10,000	10,000
11,778	9,799	10,000	41-3830	Personnel Recruitment		12,500	12,500	12,500
6,836	6,117	10,000	41-4510	Office Supplies		10,000	10,000	10,000
12,599	17,961	15,000	41-4520	Postage		15,000	15,000	15,000
4,739	696	3,500	41-4545	Materials & Supplies - Special Purchases		3,500	3,500	3,500
-	-	1,000	41-4580	Office Equipment/Furniture		1,000	1,000	1,000
1,430	1,998	2,000	41-4830	Equipment Maintenance & Repair		2,000	2,000	2,000
255,942	237,316	324,000	Total			331,000	331,000	331,000
884,654	881,370	1,048,499	TOTAL CITY MANAGER DEPARTMENT			1,041,915	1,041,915	1,041,915

CITY OF ROSEBURG, OREGON
GENERAL FUND

FINANCE AND MANAGEMENT SERVICES DEPARTMENT

CURRENT OPERATIONS

The responsibilities of the Finance and Management Services Department include budget preparation, accounting, utility and assessment billing, financial analysis, treasury and debt management, financial reporting and grant administration. The Department is responsible for providing timely and accurate financial information in conformity with both generally accepted accounting principles for government entities and applicable State and Federal laws. The Department also operates the central switchboard and information center for City Hall.

GOALS – PRIOR YEAR

1. Submit CAFR to GFOA certification program.
2. Submit PAFR (Popular Annual Financial Report) to GFOA award program.
3. Review online payment services for service enhancement and cost savings.
4. Implement GASB Statement No. 77 “Tax Abatement Disclosures”.
5. Research and evaluate alternative transportation funding options.
6. Re-organize the 2nd floor of City Hall to enhance safety, productivity and customer service.

GOALS – CURRENT YEAR

1. Submit CAFR (Comprehensive Annual Financial Report) to GFOA certification program.
2. Submit PAFR (Popular Annual Financial Report) to GFOA award program.
3. Implement GASB Statement No. 84 “Fiduciary Activities” and Statement No. 87 “Leases”.
4. Prepare the final close-out of the first Urban Renewal area.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Finance Director	1.0	1.0	1.0	1.0
Lead Accountant	0.0	1.0	1.0	1.0
Accountant	2.0	1.0	1.0	1.0
Account Clerk	1.8	1.8	1.8	1.8
Account Clerk II	1.5	1.5	1.5	1.5
Payroll/Benefits Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	7.3	7.3	7.3	7.3

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - FINANCE DIVISION								
PERSONNEL SERVICES - 1015								
390,555	417,711	436,338	Salaries and Wages			467,574	467,574	467,574
223,590	239,409	271,196	Employee Benefits			296,362	296,362	296,362
614,145	657,120	707,534	Total			763,936	763,936	763,936
MATERIALS AND SERVICES - 1015								
3,456	5,949	4,360	41-3010	Lodging and Registration		5,780	5,780	5,780
1,265	2,677	1,300	41-3015	Meals and Mileage		2,000	2,000	2,000
728	1,011	1,525	41-3040	Dues and Subscriptions		1,555	1,555	1,555
105	918	1,000	41-3055	Personnel Training		1,000	1,000	1,000
1,160	6,660	1,225	41-3330	Professional Services-Technical		7,725	7,725	7,725
2,658	1,729	3,250	41-3690	Contracted Services-Miscellaneous		2,500	2,500	2,500
1,892	2,167	4,200	41-3870	Bad Debt Expense		4,200	4,200	4,200
9,645	6,197	12,800	41-3885	Banking Fees		12,800	12,800	12,800
-	-	6,000	41-3915	Software Non Capital		5,000	5,000	5,000
53,572	31,086	44,000	41-3920	Technology-Support and Maintenance		44,000	44,000	44,000
-	-	1,000	41-3925	Office Machine Rentals		500	500	500
14,323	15,376	16,300	41-4210	Telephone Communications		16,300	16,300	16,300
4,459	4,646	7,250	41-4510	Office Supplies		7,250	7,250	7,250
649	4,392	1,500	41-4515	Equipment Non Capital		1,500	1,500	1,500
113	215	200	41-4545	Supplies		250	250	250
-	105	-	41-4580	Office Equipment/Furniture		-	-	-
1,576	1,256	1,800	41-4830	Equipment Maintenance		1,800	1,800	1,800
457	252	280	41-5710	Insurance-Automobile		290	290	290
30,064	31,957	34,520	41-5715	Insurance-General Liability		34,590	34,590	34,590
4,537	4,628	5,010	41-5720	Insurance-Property		3,900	3,900	3,900
479	479	520	41-5740	Insurance-Equipment		500	500	500
970	1,056	1,140	41-5790	Insurance-Miscellaneous		970	970	970
132,108	122,756	149,180	Total			154,410	154,410	154,410
746,253	779,876	856,714	TOTAL FINANCE DIVISION			918,346	918,346	918,346

CITY OF ROSEBURG, OREGON
GENERAL FUND

FINANCE AND MANAGEMENT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION

CURRENT OPERATIONS

The Information Technology Department serves all City Departments through the effective delivery of IT services in support of the business needs of the city. Technology plays an integral and indispensable part of the City's strategy in being more efficient, productive and flexible in providing city services at a lower cost. The IT Department is charged with supporting and maintaining radio and telecommunications systems, the city wide network, data centers, disaster recovery, desktop PCs, mobile devices, GIS, specialized application support and network security.

The IT Division currently supports a network of:

- 345 User Accounts and Service Accounts
- 234 Desktop/Laptops
- 100 Mobile Devices and Tablets
- 52 Virtual and Physical Servers
- 2 SAN's (Storage Area Network) Storage for Virtual Servers
- 174 Cisco Telephone Devices
- A Wireless Network Infrastructure with 52 Access Points

GOALS – PRIOR YEAR

1. Complete Community Development Muncity software project.
2. Assist with telemetry work in conjunction with Public Works.
3. PC upgrades for Water Treatment Plant, Fulton Shops, and Parks.
4. Wireless backhaul to Fulton from PSC for Redundant Network for backing up Data and Connection.

GOALS – CURRENT YEAR.

1. Continue Assisting with telemetry work in conjunction with Public Works.
2. PC upgrades for Police and Fire.
3. Wireless backhaul to Fulton from PSC for Redundant Network for backing up data and connection.
4. Install new Storage Area Network (SAN) storage.
5. Rollout new access points for new Wireless Local Area Network (LAN) controller.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Info Technology Manager	1.0	1.0	1.0	1.0
Technical Administrator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	2.0	2.0	2.0	2.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				2018-2019	2018-2019	2018-2019
GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION								
PERSONNEL SERVICES - 1025								
146,439	153,102	169,740	Salaries and Wages			176,932	176,932	176,932
83,227	85,198	99,150	Employee Benefits			105,947	105,947	105,947
229,666	238,300	268,890	Total			282,879	282,879	282,879
MATERIALS AND SERVICES - 1025								
-	-	1,000	41-3010	Lodging and Registration		1,000	1,000	1,000
-	56	600	41-3015	Meals and Mileage		600	600	600
35	38	600	41-3040	Dues and Subscriptions		600	600	600
4,400	6,190	10,000	41-3055	Personnel Training		10,000	10,000	10,000
5	9,803	25,000	41-3690	Contracted Services		45,000	45,000	45,000
75,673	37,076	73,042	41-3910	Hardware Non Capital		83,940	83,940	83,940
18,744	52,461	16,875	41-3915	Software Non Capital		5,977	5,977	5,977
23,488	41,769	32,000	41-3920	Technology-Support and Maintenance		32,000	32,000	32,000
28,866	33,753	40,600	41-3930	Technology-Contracted Services		40,600	40,600	40,600
2,766	3,566	2,640	41-4215	Cellular Phone		2,640	2,640	2,640
40	86	300	41-4510	Office Supplies		300	300	300
34	72	400	41-4545	Supplies		400	400	400
-	570	800	41-4580	Office Equipment/Furniture		800	800	800
844	203	1,200	41-4815	Vehicle Repair and Maintenance		1,200	1,200	1,200
65	82	200	41-4820	Vehicle Fuel		200	200	200
6	6	800	41-4830	Equipment Maintenance		800	800	800
154,966	185,731	206,057	Total			226,057	226,057	226,057
384,632	424,031	474,947	TOTAL INFORMATION TECHNOLOGY DIVISION			508,936	508,936	508,936
1,130,885	1,203,907	1,331,661	TOTAL FINANCE AND MANAGEMENT SERVICES			1,427,282	1,427,282	1,427,282
2,015,539	2,085,277	2,380,160	TOTAL ADMINISTRATIVE DEPARTMENT			2,469,197	2,469,197	2,469,197

CITY OF ROSEBURG
GENERAL FUND
COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is responsible for land use planning, permit services, economic development, code compliance, historic preservation, floodplain management, and special community development and redevelopment projects. Separately, the Department manages the Economic Development Fund.

The Planning Division is responsible for all current and long-range land use planning functions. Current planning activities include coordination of site plan review of all development proposals and processing of all land use planning applications. Long-range planning activities include development and maintenance of the Comprehensive Plan, Land Use and Development Regulations and public facilities plans. The Planning Division works closely with the Planning, Economic Development and Historic Resource Review Commissions. Special planning projects are also administered by the department which includes Transportation, Housing, economic planning and coordination, downtown programs and redevelopment and urban growth projects. Staff will continue to concentrate on the impact of major development, updating elements of the City Comprehensive Plan and updating the City's Land Use Development Regulations. The Department contracts with Douglas County Building Department in order to provide building permit services. Community Development combined its Planning and Building budgets into one department budget in 2012-13.

DEPARTMENT GOALS – PRIOR YEAR

1. Implementation of new permit software (Municipity)
2. Continue update to Transportation System Plan
3. Update the Urban Growth Management Agreement between the City & County
4. Evaluate urban growth potential; Buildable Lands Inventory/Housing Needs Analysis
5. Gain traction with the enforcement and abatement of dangerous and derelict buildings

DEPARTMENT GOALS – CURRENT YEAR

1. Complete a Housing Needs Analysis/Buildable Lands Inventory
2. Update the Urban Growth Management Agreement between the City & County
3. Complete the Transportation System Plan update
4. Complete Pine Street Alley Overlay
5. Begin the Wayfinding Sign Project
6. Finalize the Commercial & Industrial Lands Inventory on the City website
7. Help to administer the CDBG Head Start & Housing Rehabilitation Grants

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Director	1.0	1.0	1.0	1.0
Associate Planner	2.0	2.0	2.0	3.0
Assistant Planner	1.0	0.0	0.0	0.0
Compliance Officer	0.5	1.0	1.0	1.0
Department Technician	0.0	1.0	1.0	1.0
Secretary	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	4.5	5.0	5.0	6.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED	
ACTUAL	ACTUAL	ADOPTED				2018-2019	2018-2019	2018-2019	
2015-2016	2016-2017	2017-2018							
GENERAL FUND (100) - COMMUNITY DEVELOPMENT DEPARTMENT									
PERSONNEL SERVICES - 1520									
286,618	294,693	324,837	Salaries and Wages			387,214	387,214	387,214	
168,208	183,617	226,669	Employee Benefits			278,512	278,512	278,512	
454,826	478,310	551,506	Total				665,726	665,726	665,726
MATERIALS AND SERVICES - 1520									
494	1,105	2,000	41-3010	Lodging and Registration		2,000	2,000	2,000	
891	395	1,500	41-3015	Meals and Mileage		1,500	1,500	1,500	
-	54	200	41-3020	Commission Meetings and Meals		200	200	200	
1,340	1,325	1,500	41-3040	Dues and Subscriptions		1,500	1,500	1,500	
14,966	19,512	30,000	41-3310	Professional Services-Legal		28,000	28,000	28,000	
1,000	-	2,000	41-3330	Professional Services-Technical		2,000	2,000	2,000	
255	4,990	25,000	41-3630	Contracted Services		30,000	30,000	30,000	
3,444	-	500	41-3815	Advertising		500	500	500	
4,937	13,208	15,000	41-3860	Abatement Expense		40,000	40,000	40,000	
-	-	4,550	41-3920	Support & Maintenance		4,550	4,550	4,550	
267	426	1,000	41-4210	Telephone Communications		1,000	1,000	1,000	
1,154	800	2,000	41-4510	Office Supplies		2,000	2,000	2,000	
-	-	500	41-4515	Equipment Non Capital		500	500	500	
386	215	-	41-4545	Materials and Supplies		-	-	-	
280	208	1,000	41-4580	Office Equipment/Furniture		1,000	1,000	1,000	
251	296	1,000	41-4815	Vehicle Expense-Maintenance		2,000	2,000	2,000	
687	1,100	1,000	41-4820	Vehicle Expense-Fuel		2,000	2,000	2,000	
1,430	1,312	2,250	41-4830	Equipment Maintenance		2,250	2,250	2,250	
31,782	44,946	91,000	Total				121,000	121,000	121,000
486,608	523,256	642,506	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT			786,726	786,726	786,726	

CITY OF ROSEBURG, OREGON
GENERAL FUND

LIBRARY DEPARTMENT

CURRENT OPERATIONS

The Roseburg Headquarter Branch of the Douglas County Library System shuttered when the County eliminated funding and support of the County library system in 2017. In 2018 the City acquired the library building and developed a strategy to reopen the Library under city management in conformance with City Council goals. Library general services and programs delivery plans are currently under development as the City works towards reopening the library in 2018. The City is working with Douglas ESD to co-locate in a portion of the facility and provide joint services in the updated library building.

GOALS – CURRENT YEAR

1. Fill library-staffing positions.
2. Develop and establish library programs.
3. Develop and establish a volunteer support program.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Library Director	0.0	0.0	0.2	1.0
Children's Librarian	0.0	0.0	0.0	0.5
Volunteer Coordinator	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.5</u>
	0.0	0.0	0.2	2.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2018-2019	2018-2019	2018-2019
2015-2016	2016-2017	2017-2018	GENERAL FUND (100) - LIBRARY					
			PERSONNEL SERVICES - 1610					
-	-	-		Salaries and Wages		173,600	173,600	173,600
-	-	-		Employee Benefits		77,435	77,435	77,435
-	-	-	Total			251,035	251,035	251,035
			MATERIALS AND SERVICES - 1610					
-	-	-	41-3010	Lodging and Registration		3,500	3,500	3,500
-	-	-	41-3015	Meals and Mileage		1,500	1,500	1,500
-	-	-	41-3040	Dues and Subscriptions		5,000	5,000	5,000
			41-4520	Postage		1,500	1,500	1,500
-	-	-	41-4545	Materials and Supplies		10,000	10,000	10,000
-	-	-	41-4810	Building & Grounds Maintenance		20,000	20,000	20,000
-	-	-	41-5410	Utilities-Power		30,500	30,500	30,500
-	-	-	41-5420	Utilities-Natural Gas		10,100	10,100	10,100
-	-	-	41-5430	Utilities-Water		4,000	4,000	4,000
-	-	-	41-5435	Utilities-Sewer		500	500	500
-	-	-	41-5440	Utilities-Garbage Service		2,900	2,900	2,900
-	-	-	41-5455	Utilities-Storm Drainage		2,000	2,000	2,000
-	-	-	41-5715	Insurance-General Liability		5,000	5,000	5,000
-	-	-	41-5720	Insurance-Property		8,000	8,000	8,000
-	-	-	Total			104,500	104,500	104,500
-	-	-	TOTAL LIBRARY			355,535	355,535	355,535

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION

CURRENT OPERATIONS

Engineering Division is responsible for issuing work in right-of-way (ROW) permits; development reviews including public infrastructure needs for residential, commercial, and industrial development and new subdivisions; capital improvement program including master planning, design and construction administration; planning and coordinating maintenance programs for major public infrastructure such as City streets, traffic signals, street lights, storm drainage, water mains, water pumping stations and water reservoirs; mapping of City infrastructure including review and update of City base maps, orthophotos and GIS systems; inspection of work in ROW including construction in existing ROW and new development; and providing support services to other Public Works divisions and other City departments. The division provides engineering support services for water system, streets, storm drainage, parks, facilities, the Roseburg Regional Airport and Urban Renewal infrastructure projects. The Engineering Division was created in FY 2007-08 to improve department operations.

DEPARTMENT GOALS-PRIOR YEAR

1. Successfully deliver programmed capital improvement projects for Water, Storm, Streets, Sidewalks and Traffic Signals, Facilities, Parks, Airport and Urban Renewal.
2. Evaluate asset management software to facilitate the operations and maintenance manual development and implementation.

DEPARTMENT GOALS-CURRENT YEAR

1. Successfully deliver nearly \$13 million in capital improvement projects.
2. Complete GIS migration to standardized platform and evaluate web-based public applications.
3. Complete water system maintenance manual and evaluate software implementation.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Technician I, II, III	3.0	3.0	3.0	3.0
GIS Specialist	1.0	1.0	1.0	1.0
Civil Engineer	1.0	2.0	2.0	2.0
City Engineer	0.0	0.0	0.0	0.0
Division Manager	1.0	1.0	1.0	1.0
Seasonal	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
	6.5	7.5	7.5	7.5

CITY OF ROSEBURG, OREGON									
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019	
<u>GENERAL FUND (100) - ENGINEERING DIVISION</u>									
PERSONNEL SERVICES - 2020									
403,946	501,598	540,616	Salaries and Wages			577,244	577,244	577,244	
220,220	273,948	319,622	Employee Benefits			365,696	365,696	365,696	
<u>624,166</u>	<u>775,546</u>	<u>860,238</u>	Total				<u>942,940</u>	<u>942,940</u>	<u>942,940</u>
MATERIALS AND SERVICES - 2020									
2,832	3,320	7,500	43-3010	Lodging and Registration		7,500	7,500	7,500	
354	284	1,000	43-3015	Meals and Mileage		1,000	1,000	1,000	
3,000	-	3,600	43-3040	Dues and Subscriptions		3,600	3,600	3,600	
-	4,320	1,000	43-3320	Surveying and Engineering Services		1,000	1,000	1,000	
-	-	500	43-3330	Professional Services-Technical		500	500	500	
180	186	250	43-3630	Professional Services-Contracted		250	250	250	
-	-	-	43-3910	Hardware		1,500	1,500	1,500	
816	691	850	43-4215	Cellular Phone		1,400	1,400	1,400	
695	333	750	43-4510	Office Supplies		750	750	750	
966	980	3,000	43-4545	Materials and Supplies		3,000	3,000	3,000	
-	-	600	43-4580	Office Equipment/Furniture		600	600	600	
<u>8,843</u>	<u>10,114</u>	<u>19,050</u>	Total				<u>21,100</u>	<u>21,100</u>	<u>21,100</u>
<u>633,009</u>	<u>785,660</u>	<u>879,288</u>	TOTAL ENGINEERING DIVISION			<u>964,040</u>	<u>964,040</u>	<u>964,040</u>	

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION

CURRENT OPERATIONS

Public Works Administration is responsible for providing support services for other public works divisions, including administration of the budget and capital improvement programs, park reservations, permits, and user group coordination and airport operations and leases. In FY 2007-08, the Administration Division was divided into the Administration Division and the Engineering Division, to reflect organizational changes made to improve operations. Previously, Public Works, Water and Parks were three separate departments. They have been combined into Public Works Department. This is part of the long-term plan to facilitate the combination of divisions, to maximize efficiencies (staffing and equipment) and to improve coordination between the different specialties.

DEPARTMENT GOALS-PREVIOUS YEAR

1. Continue work with City Council to meet their goal of providing sustainable infrastructure funding. Identify options for increasing transportation funding for both pavement preservation and capital improvements.
2. Evaluate long-term structure of the Public Works Department.

DEPARTMENT GOALS-CURRENT YEAR

1. Identify software solutions for asset management and work order flow.
2. Facilitate delivery of nearly \$13 million in capital improvements.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Director	1.0	1.0	1.0	1.0
Secretary II	0.0	0.0	0.0	0.0
Department Technician	1.0	1.0	1.0	1.0
Staff Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.0	3.0	3.0	3.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - ADMINISTRATION DIVISION								
PERSONNEL SERVICES - 2030								
219,666	229,606	235,880	Salaries and Wages			231,961	231,961	231,961
124,792	128,155	147,076	Employee Benefits			131,975	131,975	131,975
344,458	357,761	382,956	Total			363,936	363,936	363,936
MATERIALS AND SERVICES -2030								
2,374	1,381	3,500	43-3010	Lodging and Registration		3,500	3,500	3,500
755	343	750	43-3015	Meals and Mileage		750	750	750
219	184	300	43-3040	Dues and Subscriptions		300	300	300
6,967	5,677	12,000	43-3310	Professional Services-Legal		12,000	12,000	12,000
189	178	250	43-3630	Contracted Services		250	250	250
401	792	600	43-4510	Office Supplies		600	600	600
213	304	500	43-4545	Materials and Supplies		500	500	500
60	1,825	2,750	43-4580	Office Equipment/Furniture		2,500	2,500	2,500
544	202	1,000	43-4815	Vehicle Expense-Maintenance		1,500	1,500	1,500
2,949	4,074	4,500	43-4820	Vehicle Expense-Fuel		4,500	4,500	4,500
2,643	3,584	3,000	43-4830	Equipment Maintenance		3,600	3,600	3,600
17,314	18,544	29,150	Total			30,000	30,000	30,000
361,772	376,305	412,106	TOTAL ADMINISTRATION DIVISION			393,936	393,936	393,936

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT
BUILDING MAINTENANCE DIVISION

CURRENT OPERATIONS

The Building Maintenance Division is a cost center for budgeting purposes, providing janitorial costs, maintenance costs and utility fees for City Hall. The division funds three full time employees to perform the maintenance duties at all of the City's various facilities and custodial duties at City Hall and the Public Safety Center. Specialty contractors or vendors are engaged when necessary to perform specific tasks.

DIVISION GOALS – PRIOR YEAR

1. Evaluate supervision of custodial staff.
2. Evaluate options for improved efficiency regarding the City Hall boiler by updating the pumps and expansion tank.

DIVISION GOALS – CURRENT YEAR

1. Assist in identifying potential improvement projects to realize energy efficiency at multiple City facilities, including the Library.
2. Assist Parks Maintenance with identifying short and long term improvements that could be achieved at the Parks Maintenance Shop complex.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Maintenance II	1.0	1.0	1.0	1.0
Building Maintenance Tech	1.0	1.0	1.0	1.0
Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.0	3.0	3.0	3.0

CITY OF ROSEBURG, OREGON							
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018			PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
<div>GENERAL FUND (100) - BUILDING MAINTENANCE</div>							
PERSONNEL SERVICES - 2035							
143,153	151,452	154,981		Salaries and Wages	158,096	158,096	158,096
95,279	98,389	110,865		Employee Benefits	115,119	115,119	115,119
238,432	249,841	265,846	Total		273,215	273,215	273,215
MATERIALS AND SERVICES - 2035							
-	-	750	41-3010	Lodging and Registration	750	750	750
-	-	300	41-3015	Meals and Mileage	300	300	300
433	443	450	41-4210	Telephone	460	460	460
-	72	1,000	41-4515	Small Tools	1,000	1,000	1,000
8,182	7,839	10,000	41-4545	Materials and Supplies	10,000	10,000	10,000
7,147	13,013	20,000	41-4810	Building and Grounds Maintenance	20,000	20,000	20,000
27,056	27,932	33,600	41-5410	Utilities-Power-City Hall	34,000	34,000	34,000
16,992	21,754	23,000	41-5420	Utilities-Natural Gas-City Hall	25,000	25,000	25,000
1,966	2,351	2,600	41-5430	Utilities-Water	2,500	2,500	2,500
618	643	700	41-5435	Utilities-Sewer	750	750	750
2,223	2,397	2,500	41-5440	Utilities-Garbage Service	2,525	2,525	2,525
908	899	1,100	41-5455	Utilities-Storm Drainage	1,250	1,250	1,250
65,525	77,343	96,000	Total		98,535	98,535	98,535
303,957	327,184	361,846	TOTAL BUILDING MAINTENANCE DEPARTMENT		371,750	371,750	371,750

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - STREET DIVISION

CURRENT OPERATIONS

This Division maintains 243 lane miles of improved and unimproved streets within the City. This includes street sweeping, striping, maintenance of traffic control devices, alley maintenance, storm drainage maintenance and major and minor street repairs. In addition, the Division provides a leaf pickup program each fall throughout the City. The Division also provides support and maintenance of the Roseburg Regional Airport.

DEPARTMENT GOALS-PRIOR YEAR

1. Continue development of operations and maintenance policy to increase efficiency and identify maintenance priorities and ensure we are meeting regulatory requirements.
2. Develop and implement a plan for completing television inspection of all accessible storm drainage lines within the next three years.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue to work on completing television inspection of the storm drainage system.
2. Evaluate options for upgrading or replacing major equipment such as the asphalt patch truck and striping machines.
3. Continue to look for opportunities to improve efficiencies.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Street Maintenance I, II, III	11.0	11.0	11.0	11.0
Street Superintendent	1.0	1.0	1.0	1.0
Seasonal/Temp	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
	12.6	12.6	12.6	12.6

CITY OF ROSEBURG, OREGON									
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019	
GENERAL FUND (100) - STREET DEPARTMENT									
PERSONNEL SERVICES - 2040									
594,718	617,805	653,747	Salaries and Wages			667,862	667,862	667,862	
435,316	457,112	510,624	Employee Benefits			536,091	536,091	536,091	
1,030,034	1,074,917	1,164,371	Total				1,203,953	1,203,953	1,203,953
MATERIALS AND SERVICES - 2040									
4,516	1,945	3,500	43-3010	Lodging and Registration		3,500	3,500	3,500	
154	439	600	43-3015	Meals and Mileage		600	600	600	
1,810	1,665	2,250	43-3350	Laboratory/Medical		2,250	2,250	2,250	
189	254	254	43-3690	Contracted Services-Miscellaneous		450	450	450	
256	-	260	43-4210	Telephone Communications		-	-	-	
656	626	650	43-4215	Cellular Phone		650	650	650	
-	1,423	1,500	43-4220	Radio and Pagers		1,500	1,500	1,500	
468	402	450	43-4290	Communications Miscellaneous		450	450	450	
315	-	200	43-4510	Office Supplies		200	200	200	
1,631	2,454	3,000	43-4515	Small Tools		3,000	3,000	3,000	
35	50	50	43-4520	Postage		50	50	50	
4,373	4,968	6,000	43-4540	Chemicals		6,000	6,000	6,000	
3,967	6,376	8,000	43-4545	Materials and Supplies		8,000	8,000	8,000	
2,696	4,065	4,500	43-4555	Safety Equipment and Supplies		4,500	4,500	4,500	
44,145	43,570	46,500	43-4560	Paint and Signs		48,000	48,000	48,000	
40	160	300	43-4580	Office Equipment/Furniture		300	300	300	
8,797	8,968	10,000	43-4810	Building and Ground Maintenance		10,000	10,000	10,000	
17,390	15,454	25,000	43-4815	Vehicle Expense-Maintenance		23,500	23,500	23,500	
29,901	31,788	40,000	43-4820	Vehicle Expense-Fuel		40,000	40,000	40,000	
2,308	5,259	5,000	43-4825	Vehicle Tires		12,000	12,000	12,000	
13,510	7,613	10,000	43-4830	Equipment Maintenance		13,000	13,000	13,000	
34,093	35,592	50,000	43-4835	Road and Bridge Maintenance		50,000	50,000	50,000	
70	-	6,000	43-4837	Tree Removal/Maintenance		6,000	6,000	6,000	
3,414	2,789	7,000	43-4847	Street Sweeper Debris Disposal		5,000	5,000	5,000	
(131)	179	500	43-4850	Equipment Rental		500	500	500	
1,405	1,080	2,750	43-5120	General Uniform		2,750	2,750	2,750	
10,441	10,795	13,000	43-5410	Utilities-Power		12,000	12,000	12,000	
5,772	7,292	8,050	43-5420	Utilities-Gas		8,300	8,300	8,300	
3,868	5,819	5,600	43-5430	Utilities-Water		6,500	6,500	6,500	
656	732	790	43-5435	Utilities-Sewer		790	790	790	
4,462	6,619	6,570	43-5440	Utilities-Garbage Service		7,225	7,225	7,225	
3,902	3,184	5,270	43-5455	Utilities-Storm Drainage		5,800	5,800	5,800	
10,969	16,720	13,250	43-5710	Insurance-Automobile		14,100	14,100	14,100	
15,847	17,003	18,705	43-5715	Insurance-General Liability		18,600	18,600	18,600	
3,913	3,991	4,400	43-5720	Insurance-Property		4,105	4,105	4,105	
6,084	7,026	7,730	43-5740	Insurance-Equipment		8,000	8,000	8,000	
2,028	2,208	2,450	43-5790	Insurance-Miscellaneous		2,100	2,100	2,100	
243,950	258,508	320,079	Total				329,720	329,720	329,720
1,273,984	1,333,425	1,484,450	TOTAL STREET DEPARTMENT			1,533,673	1,533,673	1,533,673	

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT
STREET LIGHT DIVISION

CURRENT OPERATIONS

The Street Light Division is a cost center for budgeting purposes which provides for utilities, maintenance and rentals of the entire street light/traffic signal system in the City.

The City currently owns approximately 260 streetlights and pays the associated utility and maintenance costs. The remaining streetlights are rented on a monthly basis from Pacific Power for a flat monthly charge. There are approximately 2425 streetlights currently in operation under this arrangement with Pacific Power. Public Works staff monitors streetlights, and coordinate repairs either with a contract electrician (City street lights) or Pacific Power. In addition, the City owns and operates 31 traffic signals. Traffic signal maintenance and programming is contracted with ODOT. Public Works staff administers the ODOT contract and coordinate repairs, upgrades and programming changes with ODOT.

DIVISION GOALS – PRIOR YEAR

1. Evaluate recently annexed areas for installation of street lighting utilizing PP&L owned facilities.

DIVISION GOALS - CURRENT YEAR

1. Continue to evaluate recently annexed areas for installation of street lighting utilizing PP&L owned facilities.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
<div>GENERAL FUND (100) - STREET LIGHT DIVISION</div>								
MATERIALS AND SERVICES - 2045								
15,796	12,157	20,000	43-4840	Traffic Signal Maintenance		20,000	20,000	20,000
8,599	5,243	12,500	43-4845	Street Light Maintenance		15,000	15,000	15,000
4,980	5,446	5,280	43-5410	Utilities-Power City Owned		12,000	12,000	12,000
35,688	32,449	41,000	43-5460	Utilities-Traffic Lights		35,000	35,000	35,000
321,575	330,715	350,000	43-5465	Street Light Rentals		350,000	350,000	350,000
386,638	386,010	428,780	Total			432,000	432,000	432,000
386,638	386,010	428,780	TOTAL STREET LIGHTS DIVISION			432,000	432,000	432,000
2,959,360	3,208,584	3,566,470	TOTAL PUBLIC WORKS DEPARTMENT			3,695,399	3,695,399	3,695,399

CITY OF ROSEBURG, OREGON
GENERAL FUND

PARKS AND RECREATION
ADMINISTRATION

CURRENT OPERATIONS

This division is responsible for overseeing general parks, golf, and recreation operations; it also administers grants and coordinates volunteer services.

The Parks and Recreation Program Manager oversees long range park planning and programs and development of funding for park improvements, including grant writing. The Parks Coordinator position assists recreation groups with scheduling use of parks, and oversees the park leases and permits. The administration associated with Park reservations and secretarial services is provided by Public Works Department Administrative staff. The 0.25 FTE of seasonal employees teach the recreational programs and fitness classes. The Public Works Director serves as the Director for the Parks Division.

DEPARTMENT GOALS – PRIOR YEAR

1. Continue to seek grant funding for parks and multi-use path improvements and renovations.
2. Coordinate with community organizations to expand recreation programming.
3. Identify volunteer opportunities within the parks system.

DEPARTMENT GOALS - CURRENT YEAR

1. Work with the Blue Zones effort to identify and implement improvements to the multi-use path system.
2. Test and implement parks reservation software.
3. Continue to seek grant funding for parks and multi-use path improvements and renovations.
4. Analyze sports field usage and identify any potential capacity deficiencies.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Parks Manager	1.0	1.0	1.0	1.0
Parks Coordinator	1.0	1.0	1.0	1.0
Seasonal (Rec programs)	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
	2.25	2.25	2.25	2.25

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
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GENERAL FUND (100) - PARKS DEPARTMENT								
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PERSONNEL SERVICES - 2550								
140,498	142,299	141,992	Salaries and Wages			137,822	137,822	137,822
84,364	82,393	91,400	Employee Benefits			88,131	88,131	88,131
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224,862	224,692	233,392	Total			225,953	225,953	225,953
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MATERIALS AND SERVICES - 2550								
2,728	-	1,200	45-3010	Lodging and Registration		2,000	2,000	2,000
1,062	330	400	45-3015	Meals and Mileage		500	500	500
330	-	400	45-3040	Dues and Subscriptions		875	875	875
126	114	150	45-3630	Contracted Services		150	150	150
5,750	5,750	6,500	45-3680	Contracted Services - 4th of July		6,500	6,500	6,500
4,135	4,280	5,500	45-3835	Neighborhood/Information Program		5,000	5,000	5,000
2,866	2,096	3,000	45-3838	Recreation Program		3,000	3,000	3,000
159	173	300	45-4510	Office Supplies		300	300	300
395	438	600	45-4545	Materials and Supplies		-	-	-
7,360	8,343	10,000	45-4565	Volunteers-Project Materials		10,000	10,000	10,000
-	86	-	45-4810	Building and Grounds Maintenance		-	-	-
-	-	100	45-4815	Vehicle Expense-Maintenance		100	100	100
-	-	200	45-4820	Vehicle Expense-Fuel		200	200	200
<hr/>								
24,911	21,610	28,350	Total			28,625	28,625	28,625
<hr/>								
249,773	246,302	261,742	TOTAL PARKS ADMINISTRATION			254,578	254,578	254,578

CITY OF ROSEBURG, OREGON
GENERAL FUND

PARKS AND RECREATION - MAINTENANCE DIVISION

CURRENT OPERATIONS

The Parks Maintenance Division is responsible for maintaining parks and landscaped areas in/around buildings, parking lots and traffic medians. Twenty parks and approximately 30 additional landscaped areas are maintained by staff, totaling more than 428 acres. These include small neighborhood parks, Sunshine Park and the Stewart Park complex. New for FY 2018-19 is the addition of the landscape maintenance at the Library. This division also maintains trails, wildlife areas and greenways. Parks Maintenance staff facilitates opportunities for active and passive recreation.

DEPARTMENT GOALS – PRIOR YEAR

1. Implement a regular inspection schedule for all playground facilities.
2. Evaluate maintenance priorities and seek improved efficiencies.
3. Continue to work with the PW Engineering Division and State Marine Board on improvements to the Templin Beach Park restrooms.

DEPARTMENT GOALS - CURRENT YEAR

1. Assist in planting of the new detention ponds constructed as part of the Stewart Parkway Improvement Project. Ensure new wetland plantings meet requirements outlined in the Joint Fill/Removal Permit.
2. Identify needed improvements for the Parks Maintenance Facility. Work to identify costs and potential phasing opportunities.
3. Evaluate maintenance priorities and seek improved efficiencies.

PERSONNEL HISTORY: The personnel service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Park Maintenance I	3.75	3.75	3.75	3.75
Park Maintenance II	3.0	3.0	3.0	3.0
Park Mechanic	1.0	1.0	1.0	1.0
Horticulturist	0.0	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0	1.0
Seasonal/ Part-time	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>
	11.0	12.0	12.0	12.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2018-2019	2018-2019	2018-2019
2015-2016	2016-2017	2017-2018	GENERAL FUND (100) - PARKS DEPARTMENT					
PERSONNEL SERVICES - 2555								
474,527	517,625	580,056	Salaries and Wages			597,982	597,982	597,982
301,280	334,522	388,985	Employee Benefits			391,371	391,371	391,371
775,807	852,147	969,041	Total			989,353	989,353	989,353
MATERIALS AND SERVICES - 2555								
2,139	1,578	2,500	45-3010	Lodging and Registration		2,500	2,500	2,500
415	374	750	45-3015	Meals and Mileage		750	750	750
250	687	750	45-3040	Dues and Subscriptions		750	750	750
-	385	-	45-3350	Laboratory/Medical		-	-	-
3,599	4,223	4,500	45-3630	Technical		5,000	5,000	5,000
5,275	14,703	18,000	45-3650	Contracted Services/Arborist		18,000	18,000	18,000
3,101	-	-	45-3665	Contracted Services/Personnel		-	-	-
720	443	450	45-4210	Telephone Communications		450	450	450
1,459	1,468	1,500	45-4215	Cellular Phone		1,000	1,000	1,000
7,184	6,828	8,000	45-4515	Small Tools		8,000	8,000	8,000
16,891	22,682	25,000	45-4540	Fertilizer and Chemicals		25,000	25,000	25,000
20,047	17,047	25,000	45-4545	Materials and Supplies		25,000	25,000	25,000
27,800	24,350	30,000	45-4810	Building and Grounds Maintenance		35,000	35,000	35,000
8,703	25,991	20,000	45-4811	Landscape Maintenance		20,000	20,000	20,000
25,610	23,891	25,000	45-4812	Turf & Irrigation Maintenance		25,000	25,000	25,000
2,040	2,551	3,000	45-4815	Vehicle Expense-Maintenance		3,000	3,000	3,000
19,815	19,266	25,000	45-4820	Vehicle Expense-Fuel		25,000	25,000	25,000
1,725	1,299	3,000	45-4825	Vehicle Tires		3,000	3,000	3,000
17,589	18,448	15,000	45-4830	Equipment Maintenance		18,000	18,000	18,000
52	-	1,000	45-4850	Equipment Rental		1,000	1,000	1,000
11,054	5,082	10,000	45-4875	Vandalism		10,000	10,000	10,000
2,138	3,076	3,400	45-5120	Uniforms		3,400	3,400	3,400
31,537	34,170	41,000	45-5410	Utilities-Power		40,000	40,000	40,000
2,829	3,128	3,150	45-5420	Utilities-Natural Gas		3,800	3,800	3,800
42,719	37,185	41,500	45-5430	Utilities-Water		45,000	45,000	45,000
7,053	8,025	11,000	45-5435	Utilities-Sewer		11,000	11,000	11,000
31,688	35,971	40,000	45-5440	Utilities-Garbage		40,000	40,000	40,000
11,338	10,759	13,200	45-5455	Utilities-Storm Drainage		14,702	14,702	14,702
5,499	5,791	6,765	45-5710	Insurance-Automobile		6,250	6,250	6,250
4,650	5,037	5,550	45-5715	Insurance-General Liability		5,550	5,550	5,550
15,946	16,536	17,700	45-5720	Insurance-Property		16,500	16,500	16,500
5,639	7,265	8,000	45-5740	Insurance-Equipment		8,000	8,000	8,000
970	1,056	1,200	45-5790	Insurance-Miscellaneous		1,250	1,250	1,250
337,474	359,295	410,915	Total			421,902	421,902	421,902
1,113,281	1,211,442	1,379,956	TOTAL PARKS MAINTENANCE			1,411,255	1,411,255	1,411,255
1,363,054	1,457,744	1,641,698	TOTAL PARKS DEPARTMENT			1,665,833	1,665,833	1,665,833

CITY OF ROSEBURG, OREGON
GENERAL FUND

MUNICIPAL COURT

CURRENT OPERATIONS

Municipal Court is responsible for the judicial function of the City. The Municipal Judge is appointed by and reports directly to City Council. The Municipal Court support staff, consisting of 2.5 full-time positions, and part-time bailiffs, is responsible for Court related administrative duties. This staff reports to the Finance Director.

The City continues to evaluate the Court function from its ability to serve the local community needs and for its cost efficiency. This budget reflects costs associated with providing contract prosecution services, indigent defense, jury and subpoena fees.

DEPARTMENT GOALS – PRIOR YEAR

1. Review collection policy and procedures and collection enhancement by utilizing services through the Oregon Department of Revenue.
2. Finalize updating department internal controls and procedures in conjunction with the new software migration.
3. Review online payment process options for enhanced service and improved revenue collections.

DEPARTMENT GOALS – CURRENT YEAR

1. Fully implement new online payment solutions system to allow for payment of fines 24/7.
2. Finalize payment agreement procedures to allow for collections through the Oregon Department of Revenue.

PERSONNEL HISTORY The personnel service position detail is as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Municipal Judge	0.3	0.3	0.3	0.3
Account Clerk II	2.5	2.5	2.5	2.5
Bailiff	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Total	3.2	3.2	3.2	3.2

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - MUNICIPAL COURT								
PERSONNEL SERVICES - 3010								
188,845	194,516	204,700	Salaries and Wages			204,251	204,251	204,251
72,715	82,276	92,740	Employee Benefits			101,231	101,231	101,231
261,560	276,792	297,440	Total			305,482	305,482	305,482
MATERIALS AND SERVICES - 3010								
1,056	564	1,600	42-3010	Lodging and Registration		1,600	1,600	1,600
499	199	700	42-3015	Meals and Mileage		700	700	700
250	225	350	42-3040	Dues and Subscriptions		350	350	350
-	-	500	42-3055	Personnel Training		500	500	500
72,000	71,993	74,000	42-3335	Professional Services-Prosecution		74,000	74,000	74,000
60,000	60,000	63,000	42-3340	Court Appointed Attorney Fees		72,000	72,000	72,000
25,000	25,000	25,000	42-3635	Mental Health Court		25,000	25,000	25,000
5,087	3,101	5,000	42-3690	Contracted Services		5,500	5,500	5,500
290	111	1,000	42-3875	Jury and Subpoena Fees		1,000	1,000	1,000
3,326	2,741	3,500	42-3885	Banking Fees		3,500	3,500	3,500
9,413	3,937	4,350	42-3920	Technology-Support and Maintenance		4,560	4,560	4,560
4,893	3,474	4,500	42-4510	Office Supplies		4,500	4,500	4,500
649	671	500	42-4515	Equipment Non Capital		500	500	500
6,000	6,000	6,000	42-4615	Rent-Building		6,000	6,000	6,000
188,463	178,016	190,000	Total			199,710	199,710	199,710
450,023	454,808	487,440	TOTAL MUNICIPAL COURT			505,192	505,192	505,192

CITY OF ROSEBURG, OREGON
GENERAL FUND
POLICE DEPARTMENT

CURRENT OPERATIONS

The Roseburg Police Department is a full-service law enforcement agency with a staff of 38 sworn police officers and four (4) civilian support staff. The department strives to respond to the emergency and law enforcement needs of the community through response to calls for service in accordance with established priorities, visible police patrols, enforcement of traffic laws, investigation of crime and coordination with community service agencies, programs and activities.

The Police Department consists of Operations, Patrol Division, Criminal Investigations Division (CID), Traffic Unit and Records Division. The Operations Division is comprised of the Chief of Police, Operations Captain, Community Services/PIO Sergeant and our most valuable asset – five (5) Volunteers in Police Service (VIPS). The Operations Division manages the department's budget; recruits, selects and trains staff and develops, monitors and enforces department policies. This division has primary responsibility for interacting with other City departments and for representing the department in local and regional public safety efforts.

The Patrol Division consists of 23 uniformed officers assigned to three shifts that patrol 24 hours a day and 7 days a week, and respond to our citizen's calls for service. Three (3) police officers are assigned as School Resource Officers (SRO) serving the Roseburg and Glide School Districts. The Criminal Investigations Division consists of six (6) plainclothes officers, two (2) of which are assigned to the Douglas Interagency Narcotics Team (DINT) and one (1) Property/Evidence Technician. The Traffic Unit is staffed by two (2) uniformed police officers. The Community Resources Office consists of one (1) sergeant and one (1) Community Policing Officer. The Records Division is supervised by an Administrative Assistant and staffed by two (2) Records Specialists.

DEPARTMENT GOALS/SIGNIFICANT ACHIEVEMENTS – PRIOR YEAR

1. Achieved succession plan prior to anticipated future retirements.
2. Fleet vehicle dash camera system installed and online effective March 2018.
3. Added Community Policing Officer in effort to meet Council Public Safety goal.

DEPARTMENT GOALS – CURRENT

1. Pursue leadership training and development for newly promoted supervisory personnel due to recent succession.
2. Develop and implement a Victim Outreach Program.
3. Implement a new web-based scheduling and time book system through Plan-it Police.
4. Implement a Lethality Assessment Program for domestic violence victims.

PERSONNEL HISTORY	2015/16	2016/17	2017/18	2018/19
Police Chief	1	1	1	1
Staff Assistant	1	1	1	1
Captain	1	1	1	1
Lieutenant	1	1	1	0
Sergeant	4	5	5	5
Corporal	3	3	3	3
Officer	18	18	20	20
Detective	6	5	4	5
School Resource Officer	2	2	3	3
Records Specialist	2	2	2	2
Administrative Tech	1	1	1	1
TOTAL	40	40	42	42

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - POLICE DEPARTMENT								
PERSONNEL SERVICES - 3510								
3,119,516	3,153,644	3,470,903	Salaries and Wages			3,507,120	3,507,120	3,507,120
1,986,079	1,971,829	2,431,277	Employee Benefits			2,409,264	2,409,264	2,409,264
5,105,595	5,125,473	5,902,180	Total					
MATERIALS AND SERVICES - 3510								
10,623	11,799	15,000	42-3010	Lodging and Registration		20,000	20,000	20,000
5,764	4,208	5,000	42-3015	Meals and Mileage		7,000	7,000	7,000
776	6,262	3,500	42-3040	Dues and Subscriptions		4,000	4,000	4,000
5,512	37,187	8,000	42-3090	Training-Equipment		8,000	8,000	8,000
13,426	6,947	10,000	42-3310	Professional Services-Legal		10,000	10,000	10,000
-	-	500	42-3345	Personnel Testing		500	500	500
63	173	-	42-3630	Contracted Services-Animal Shelter		-	-	-
309,336	318,616	364,500	42-3635	Contracted Services-Dispatch		380,305	380,305	380,305
-	130	-	42-3640	Emergency Medical		-	-	-
157,041	174,177	255,000	42-3645	Jail Expenses		255,000	255,000	255,000
370	992	500	42-3835	Neighborhood Program		500	500	500
1,163	1,923	4,500	42-3910	Hardware Non Capital		2,500	2,500	2,500
-	-	-	42-3915	Software Non Capital		-	-	-
23,451	23,234	52,000	42-3920	Technology-Support and Maintenance		56,000	56,000	56,000
380	415	-	42-4210	Telephone Communications		-	-	-
29,521	29,577	35,000	42-4215	Cellular Phone		35,000	35,000	35,000
1,858	2,215	7,500	42-4220	Radio Communications		7,500	7,500	7,500
45	51	-	42-4290	Other Communications		-	-	-
9,070	12,791	9,000	42-4510	Office Supplies		9,000	9,000	9,000
19,434	9,890	10,500	42-4515	Supplies-Equipment Non Capital		10,500	10,500	10,500
1,073	1,173	1,500	42-4520	Postage		1,500	1,500	1,500
4,371	7,681	8,000	42-4545	Materials and Supplies		8,000	8,000	8,000
19	572	500	42-4565	Volunteers Program		500	500	500
1,126	2,503	1,500	42-4575	Printing		1,500	1,500	1,500
514	210	1,500	42-4580	Office Equipment/Furniture		1,500	1,500	1,500
26,788	7,563	10,000	42-4585	K-9		10,000	10,000	10,000
1,300	-	1,500	42-4590	Supplies-Miscellaneous		1,500	1,500	1,500
25,050	20,447	30,000	42-4810	Building and Grounds Maintenance		30,000	30,000	30,000
29,620	43,359	35,000	42-4815	Vehicle Expense-Maintenance		35,000	35,000	35,000
43,167	37,709	50,000	42-4820	Vehicles Expense-Fuel		50,000	50,000	50,000
4,118	6,462	7,500	42-4825	Vehicles Expense-Tires		7,500	7,500	7,500
460	407	-	42-4830	Equipment		-	-	-
28,480	44,941	30,000	42-5120	Uniforms		30,000	30,000	30,000
24,985	25,146	29,175	42-5410	Utilities-Power		29,175	29,175	29,175
9,285	9,564	10,500	42-5420	Utilities-Gas		10,500	10,500	10,500
3,120	3,218	5,784	42-5430	Utilities-Water		5,784	5,784	5,784
2,157	2,409	3,100	42-5435	Utilities-Sewer		3,100	3,100	3,100
1,266	1,368	1,500	42-5440	Utilities-Garbage Service		1,500	1,500	1,500
1,858	2,358	2,381	42-5455	Utilities-Storm Drainage		2,620	2,620	2,620
17,890	15,503	16,350	42-5710	Insurance-Automobile		16,350	16,350	16,350
75,702	80,624	90,493	42-5715	Insurance-General Liability		95,018	95,018	95,018
9,073	9,255	10,665	42-5720	Insurance-Property		11,188	11,188	11,188
96	288	-	42-5740	Insurance-Equipment		-	-	-
2,028	2,208	5,145	42-5790	Insurance-Miscellaneous		5,145	5,145	5,145
901,379	965,555	1,132,593	Total					
6,006,974	6,091,028	7,034,773	TOTAL POLICE DEPARTMENT					
						7,079,569	7,079,569	7,079,569

CITY OF ROSEBURG, OREGON
GENERAL FUND

FIRE DEPARTMENT

CURRENT OPERATIONS

The Fire Department is a full service emergency provider including Fire Suppression, Emergency Medical Services, Hazardous Materials response and mitigation, Fire Prevention and Code Enforcement. In addition to these formal activities, personnel are actively involved in the community to provide fire safety awareness to children and businesses.

Fire Department personnel and equipment are located in three fire stations within the City. The Department has three major divisions: Emergency Services, Fire Prevention and Resource Management & Training with a total of 41.75 personnel. The City participates in a regional hazardous materials response program that is sponsored by the State of Oregon. Equipment and training costs are supported by the State. Response costs are recouped through the State or the entity that created the need for the response.

During 2018-19, the Fire Department plans to continue to provide the highest level of service to the public with an emphasis on continued training for the new management team. Continue to coordinate Emergency Management to enhance the City's ability to deal with a city-wide disaster, and further strengthening our ability to provide fire protection and emergency services to the community. The Department will continue to evaluate new programs and actively seek new avenues to improve working relationships within the City organization, the local community and other governmental agencies.

DEPARTMENT GOALS – PRIOR YEAR

1. Upon award of seismic grant, implement upgrades to the two substations
2. Prepare and implement large scale multi agency live fire training exercise
3. Continue enhanced training for new department administration
4. Continue working towards integrate into the state mobilization plan regarding wildland interface

DEPARTMENT GOALS – CURRENT YEAR

1. Successfully complete implementation of seismic grant rehabilitation for Station 2 & 3
2. Continue integration into state wide mobilization plan
3. Implement transition plan for administrative team

PERSONNEL HISTORY

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Fire Chief	1.0	1.0	1.0	1.0
Assistant Chief	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0
Deputy Fire Marshal	1.0	1.0	0.0	0.0
Battalion Chief	3.0	3.0	4.0	4.0
Staff Assistant	1.0	1.0	1.0	1.0
Secretary I	0.0	0.5	0.75	0.75
Fire Lieutenant	9.0	9.0	9.0	9.0
Driver/Engineer	9.0	9.0	9.0	9.0
Firefighter	<u>15.25</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
	41.25	41.5	41.75	41.75

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
GENERAL FUND (100) - FIRE DEPARTMENT								
PERSONNEL SERVICES - 4010								
3,308,470	3,475,887	3,574,799	Salaries and Wages			3,633,315	3,633,315	3,633,315
1,892,916	2,031,725	2,365,194	Employee Benefits			2,451,052	2,451,052	2,451,052
5,201,386	5,507,612	5,939,993	Total			6,084,367	6,084,367	6,084,367
MATERIALS AND SERVICES - 4010								
10,603	18,265	14,000	42-3010	Lodging and Registration		18,000	18,000	18,000
3,827	5,129	4,500	42-3015	Meals and Mileage		7,000	7,000	7,000
6,191	7,404	9,000	42-3040	Dues and Subscriptions		10,000	10,000	10,000
12,117	3,290	7,500	42-3055	Personnel Training		7,500	7,500	7,500
4,991	30,799	15,000	42-3310	Professional Services-Legal		15,000	15,000	15,000
5,600	5,600	6,000	42-3330	Professional Services-Technical		6,000	6,000	6,000
5,487	9,887	7,000	42-3350	Professional Services-Laboratory/Medical		10,000	10,000	10,000
34,371	35,402	45,000	42-3635	Contracted Services-Dispatch		45,000	45,000	45,000
672	888	1,200	42-3690	Contracted Services-Misc		1,000	1,000	1,000
1,794	2,001	3,000	42-3835	Neighborhood/Education Programs		4,000	4,000	4,000
-	1,147	5,000	42-3865	Haz-Mat Response		5,000	5,000	5,000
-	4,656	4,000	42-3910	Hardware Non Capital		5,000	5,000	5,000
7,535	8,181	12,000	42-3920	Technology-Support and Maintenance		15,000	15,000	15,000
1,814	1,719	2,500	42-4210	Telephone Communications		2,500	2,500	2,500
6,764	6,677	8,000	42-4215	Cellular Phone		8,000	8,000	8,000
5,503	2,406	5,500	42-4220	Radio Communications		5,500	5,500	5,500
6,311	5,411	6,000	42-4510	Office Supplies		6,000	6,000	6,000
32,439	26,080	22,000	42-4515	Equipment Non Capital/Engine Equipment		22,000	22,000	22,000
701	993	500	42-4520	Postage		1,000	1,000	1,000
20,873	17,853	20,000	42-4545	Materials and Supplies		20,000	20,000	20,000
1,310	1,539	3,500	42-4555	Extinguishing Agents		3,500	3,500	3,500
2,464	7,926	3,000	42-4580	Office Equipment/Furniture		3,000	3,000	3,000
33,100	31,783	35,000	42-4810	Building and Grounds Maintenance		35,000	35,000	35,000
48,072	54,745	45,000	42-4815	Vehicle Expense-Maintenance		50,000	50,000	50,000
16,120	17,173	35,000	42-4820	Vehicle Expense-Fuel		25,000	25,000	25,000
8,409	6,409	7,000	42-4825	Vehicle Tires		8,000	8,000	8,000
24,873	17,300	28,000	42-4830	Equipment Maintenance		28,000	28,000	28,000
14,718	14,621	16,500	42-5115	Safety Clothing		16,500	16,500	16,500
11,839	20,544	15,000	42-5120	Uniforms		15,000	15,000	15,000
33,658	34,171	35,000	42-5410	Utilities-Power		35,000	35,000	35,000
16,272	17,058	25,500	42-5420	Utilities-Gas		25,000	25,000	25,000
5,266	5,750	9,000	42-5430	Utilities-Water		9,000	9,000	9,000
2,817	3,139	3,200	42-5435	Utilities-Sewer		3,500	3,500	3,500
2,336	2,479	3,000	42-5440	Utilities-Garbage		3,500	3,500	3,500
2,859	3,458	3,500	42-5455	Utilities-Storm Drain		4,000	4,000	4,000
16,442	17,369	20,000	42-5710	Insurance-Automobile		20,000	20,000	20,000
14,278	15,600	18,000	42-5715	Insurance-General Liability		18,000	18,000	18,000
10,488	10,698	13,000	42-5720	Insurance-Property		13,000	13,000	13,000
6,389	6,748	9,000	42-5740	Insurance-Equipment		8,000	8,000	8,000
1,323	1,440	2,500	42-5790	Insurance-Miscellaneous		2,500	2,500	2,500
440,626	483,738	527,400	Total			539,000	539,000	539,000
5,642,012	5,991,350	6,467,393	TOTAL FIRE DEPARTMENT			6,623,367	6,623,367	6,623,367

CITY OF ROSEBURG, OREGON

GENERAL FUND NON-DEPARTMENTAL

CAPITAL OUTLAY - The City's asset capitalization policy is to capitalize and depreciate individual asset acquisitions greater than \$5,000 with a useful life of more than one year. The general rule of materiality applies to group acquisitions. Items costing less than \$5,000 or having a useful life of one year or less will be treated as operating expenditures and included in the materials and service category of each department budget.

Proposed Capital Acquisitions for 2018-19

\$25,000 Capital improvements with city wide benefits (to be finalized)

\$66,000 Storage Area Network replacement; memory storage for all servers

\$91,000 Total

CONTINGENCY, RESERVES AND UNAPPROPRIATED ENDING FUND BALANCE –

In 2014 the City Council adopted a new Fund Balance policy which established a General Fund reserve target of 20% of current expenditures. The reserve identifies funds to be saved for future use and to provide working capital to meet cash flow needs until the time sufficient revenues become available. The reserve is comprised of contingency, reserves and unappropriated ending fund balance.

CONTINGENCY includes an amount for operations that may necessitate spending during the year on items that could not be specifically identified at the time the budget is prepared. During the fiscal year, money budgeted and appropriated as contingency must be transferred to another appropriation category by resolution of the City Council prior to being expended.

RESERVE FOR FUTURE EXPENDITURE includes amounts restricted to fund recognized future liabilities. Currently there are no restricted reserves.

UNAPPROPRIATED ENDING FUND BALANCE includes funds to provide the City with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is prepared. The unappropriated ending fund balance typically should be of an amount sufficient to satisfy cash flow needs for the first few months of the fiscal year until property taxes become available, generally October and November.

Unappropriated funds may not be expended except in an emergency situation arising during the year by involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster. If such an emergency occurs and the revenue in the unappropriated ending fund balance is needed, it may be appropriated with a resolution or ordinance or through a supplemental budget after the event occurs.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
<hr/> <hr/>								
GENERAL FUND (100)								
<hr/> <hr/>								
CAPITAL OUTLAY - 7575								
22,489	6,852	25,000	41-7020	Equipment Acquisition-General Fund		25,000	25,000	25,000
-	-	27,100	41-7020	Equipment Acquisition-IT		66,000	66,000	66,000
<hr/>						<hr/>		
22,489	6,852	52,100	Total			91,000	91,000	91,000
<hr/>						<hr/>		
TRANSFERS - 9090								
50,000	50,000	50,000	49-8832	Transfer to Park Improvement		50,000	50,000	50,000
625,000	650,000	675,000	49-8833	Transfer to Equipment Fund		675,000	675,000	675,000
-	-	30,000	49-8836	Transfer to Facilities Improvement		30,000	30,000	30,000
<hr/>						<hr/>		
675,000	700,000	755,000	Total			755,000	755,000	755,000
<hr/>						<hr/>		
OTHER REQUIREMENTS - 9093								
50,000	50,000	50,000	45-9110	Library		-	-	-
<hr/>						<hr/>		
19,671,059	20,568,899	23,077,540	TOTAL EXPENDITURES			24,026,818	24,026,818	24,026,818
<hr/>						<hr/>		
OPERATING CONTINGENCY - 9091								
-	-	1,000,000	60-9010			1,000,000	1,000,000	1,000,000
<hr/>						<hr/>		
7,550,925	7,510,376	4,337,348	60-9410	UNAPPROPRIATED ENDING FUND BALANCE		4,249,586	4,249,586	4,249,586
<hr/>						<hr/>		
7,550,925	7,510,376	5,337,348	TOTAL FUND BALANCE			5,249,586	5,249,586	5,249,586
<hr/>						<hr/>		
27,221,984	28,079,275	28,414,888	TOTAL EXPENDITURES & ENDING FUND BALANCE			29,276,404	29,276,404	29,276,404
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CITY OF ROSEBURG, OREGON

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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	HEAD START PROGRAM BUILDING	FED - HUD	1,500,000	-	1,500,000
COMMUNITY DEV	HEAD START PROGRAM BUILDING	UCAN - MATCHING FUNDS	2,200,000	-	2,200,000
COMMUNITY DEV	CERTIFIED LOCAL GOVERNMENT	STATE HISTORIC OFFICE	12,500	17,181 (1)	12,500
COMMUNITY DEV	REGIONAL HOUSING REHABILITATION	FED - HUD	400,000	-	400,000
COMMUNITY DEV	HOUSING NEEDS ANALYSIS / BUILDABLE LANDS INVENTORY	(a) GREATER DOUGLAS UNITED WAY THE FORD FAMILY FOUNDATION		60,000	60,000
POLICE	TRAINING EQUIPMENT	COW CREEK TRIBE	5,000	-	5,000
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	8,600	8,600	17,200
			4,126,100	85,781	4,194,700

(a) previously funded

(1) in kind

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
			<u>GRANT SPECIAL REVENUE FUND (220)</u>					
			RESOURCES:					
19,149	2,150	1,889,500	Intergovernmental Revenue			4,126,100	4,126,100	4,126,100
-	-	-	Donations			-	-	-
522	855	-	Interest			1,000	1,000	1,000
19,671	3,005	1,889,500	Total Operating Revenues			4,127,100	4,127,100	4,127,100
73,422	87,438	88,238	Beginning Fund Balance			143,243	143,243	143,243
93,093	90,443	1,977,738	TOTAL RESOURCES			4,270,343	4,270,343	4,270,343
			REQUIREMENTS					
			Operating Budget:					
5,655	14,587	178,500	Materials and Services			4,194,700	4,194,700	4,194,700
5,655	14,587	178,500	Total Operating Budget			4,194,700	4,194,700	4,194,700
-	-	1,750,000	Capital Outlay			-	-	-
5,655	14,587	1,928,500	Total Expenditures			4,194,700	4,194,700	4,194,700
-	-	-	Contingency			-	-	-
-	-	49,238	Reserved for Future Expenditure			75,643	75,643	75,643
87,438	75,856	-	Unappropriated Ending Fund Balance			-	-	-
93,093	90,443	1,977,738	TOTAL REQUIREMENTS			4,270,343	4,270,343	4,270,343

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			GRANT FUND (220)					
73,422	87,438	88,238	220-00-00-301 BEGINNING FUND BALANCE			143,243	143,243	143,243
			REVENUES - (220)					
1,149	2,150	1,759,000	20-20-331120	Federal Grants		1,908,600	1,908,600	1,908,600
12,000	-	65,500	50-20-332100	State Grants-SHPO		12,500	12,500	12,500
		60,000	50-20-332120	State Grants		-	-	-
6,000	-	5,000	20-20-334120	Local Grants		2,205,000	2,205,000	2,205,000
522	855	-	60-40-371100	Interest Income		1,000	1,000	1,000
19,671	3,005	1,889,500	Total			4,127,100	4,127,100	4,127,100
93,093	90,443	1,977,738	TOTAL REVENUES & BEGINNING FUND BALANCE			4,270,343	4,270,343	4,270,343
			MATERIALS AND SERVICES - 1520					
1,234	12,763	75,500	41-3630	Contracted Services		4,172,500	4,172,500	4,172,500
1,234	12,763	75,500	Total			4,172,500	4,172,500	4,172,500
			MATERIALS AND SERVICES - 2550					
-	-	80,000	45-3838	General Materials		-	-	-
-	-	80,000	Total			-	-	-
			MATERIALS AND SERVICES - 3510					
1,946	-	5,000	42-4515	Supplies-Equipment Non Capital		5,000	5,000	5,000
2,475	1,824	18,000	42-5120	Uniforms		17,200	17,200	17,200
4,421	1,824	23,000	Total			22,200	22,200	22,200
5,655	14,587	178,500	TOTAL MATERIALS AND SERVICES			4,194,700	4,194,700	4,194,700
			CAPITAL OUTLAY - 7575					
-	-	250,000	41-7020	Equipment Acquisition-Police		-	-	-
-	-	1,500,000	41-7063	Improvements-Grants		-	-	-
-	-	1,750,000	Total			-	-	-
5,655	14,587	1,928,500	TOTAL EXPENDITURES			4,194,700	4,194,700	4,194,700
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	49,238	60-9210			75,643	75,643	75,643
87,438	75,856	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
93,093	90,443	1,977,738	TOTAL EXPENDITURES & ENDING FUND BALANCE			4,270,343	4,270,343	4,270,343

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 currently contracts with the Roseburg Area Chamber of Commerce to provide visitor services. The current contract provides the Chamber with 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.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			HOTEL/MOTEL TAX FUND (240)					
226,879	263,905	315,094	240-00-00-301	BEGINNING FUND BALANCE		317,898	317,898	317,898
			REVENUES - (240)					
1,119,524	1,163,732	1,231,440	78-40-315200	Hotel/Motel Tax		1,258,580	1,258,580	1,258,580
4,986	15,929	-	78-40-315100	Penalty and Interest		-	-	-
-	-	100,000	00-00-332120	State Grants		100,000	100,000	100,000
2,106	4,103	5,000	60-40-371100	Interest Income		6,500	6,500	6,500
127	-	-	80-40-385100	Miscellaneous		-	-	-
1,126,743	1,183,764	1,336,440	Total			1,365,080	1,365,080	1,365,080
1,353,622	1,447,669	1,651,534	TOTAL REVENUES & BEGINNING FUND BALANCE			1,682,978	1,682,978	1,682,978
			MATERIALS AND SERVICES - 7474					
26,077	35,181	40,025	46-3210	City Services-Management		38,607	38,607	38,607
31,394	26,362	119,000	46-3622	City Events		103,000	103,000	103,000
1,398	21,413	32,000	46-3620	V & C Local Events		-	-	-
563,399	581,486	620,000	46-3625	Contracted Services-Tourism		625,300	625,300	625,300
-	-	50,000	46-3680	Contracted Services-Way Finding		110,000	110,000	110,000
622,268	664,442	861,025	Total			876,907	876,907	876,907
			CAPITAL OUTLAY - 7575					
-	-	-	43-7045	New Construction		40,000	40,000	40,000
-	-	-	Total			40,000	40,000	40,000
			TRANSFER - 9090					
359,635	371,180	395,000	49-8829	Transfer to Street Light/Sidewalk Fund		399,150	399,150	399,150
107,814	111,275	120,000	49-8855	Transfer to Economic Development		119,660	119,660	119,660
467,449	482,455	515,000	Total			518,810	518,810	518,810
1,089,717	1,146,897	1,376,025	TOTAL EXPENDITURES			1,435,717	1,435,717	1,435,717
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	275,509	60-9210			247,261	247,261	247,261
263,905	300,772	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
1,353,622	1,447,669	1,651,534	TOTAL EXPENDITURES & ENDING FUND BALANCES			1,682,978	1,682,978	1,682,978

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. Many of the resources are dedicated to ADA improvements in the Five Year Capital Improvement Plan. These resources may be combined with other sources to perform these upgrades as part of larger construction 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 the capital improvement projects planned FY 2018-19 are listed in Table T-1.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			STREET LIGHT/SIDEWALK FUND (290)					
1,174,902	1,021,655	1,105,371	00-00-301000	BEGINNING FUND BALANCE		239,637	239,637	239,637
			REVENUES - (290)					
5,840	10,325	2,500	60-40-371100	Interest Income		9,700	9,700	9,700
644	447	600	30-30-361200	Assessments-S/W		600	600	600
359,635	371,180	395,000	00-00-391124	Transfer from Hotel/Motel Fund		399,150	399,150	399,150
366,119	381,952	398,100	Total			409,450	409,450	409,450
1,541,021	1,403,607	1,503,471	TOTAL REVENUES & BEGINNING FUND BALANCE			649,087	649,087	649,087
			MATERIALS AND SERVICES - 7474					
10,441	10,152	8,699	43-3210	City Services-Management		18,471	18,471	18,471
61,263	61,921	66,590	43-3230	City Services-Public Works		69,272	69,272	69,272
448	-	1,200	43-4545	Materials and Supplies		1,200	1,200	1,200
72,152	72,073	76,489	Total			88,943	88,943	88,943
			CAPITAL OUTLAY - 7575					
-	-	1,000,000	43-7045	Sidewalks-New Construction		35,000	35,000	35,000
63,214	171,662	25,000	43-7046	Sidewalks-Reconstruction		240,000	240,000	240,000
384,000	11,046	25,000	43-7047	Improve-Street Lights/Signals		35,000	35,000	35,000
-	-	250,000	43-7048	Traffic Signals		-	-	-
447,214	182,708	1,300,000	Total			310,000	310,000	310,000
519,366	254,781	1,376,489	TOTAL EXPENDITURES			398,943	398,943	398,943
			OPERATING CONTINGENCY - 9091					
-	-	126,982	60-9010			250,144	250,144	250,144
1,021,655	1,148,826	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,541,021	1,403,607	1,503,471	TOTAL EXPENDITURES & ENDING FUND BALANCE			649,087	649,087	649,087



TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2018-19

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000		1,200,000		
ADA Improvements	200,000	200,000			
ARTS Project	250,000		250,000		
CIPP Storm Project(s)	700,000			700,000	
Airport Wetland Mitigation	150,000				150,000
Black Street Improvements	675,000			100,000	575,000
Downtown Façade Program*	50,000				50,000
Downtown Improvements Phase 2	1,600,000			200,000	1,400,000
Edenbower/Stewart Parkway Left Turn	1,250,000				1,250,000
Garden Valley Overlay	700,000				700,000
Sidewalk Construction/Reconstruction	50,000	50,000			
Streetlighting Improvements	25,000	25,000			
Traffic Signal Coordination	400,000		200,000		200,000
Wetland Mitigation Planting	100,000			100,000	
Wayfinding	25,000	25,000			
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	10,000	10,000			
Storm Drainage Equipment	40,000			40,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	35,000		25,000	10,000	
Capital Projects Total	7,520,000	310,000	1,675,000	1,210,000	4,325,000

* Items included in M&S line items (non-capital)

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. The capital projects include multi-use path projects funded utilizing grant funding, typically through the Oregon Parks and Recreation Department's Recreational Trails Program. Staff will be applying to replace a section of the path system north of Deer Creek towards Gaddis Park.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			BIKE TRAIL FUND (250)					
105,354	121,633	118,133	250-00-00-3010	BEGINNING FUND BALANCE		127,720	127,720	127,720
			REVENUES - (250)					
5,526	-	100,000	00-00-331535	Other Grants		120,000	120,000	120,000
13,313	13,569	13,147	40-20-332510	Gasoline Subvention		17,406	17,406	17,406
-	58,242	-	40-30-332120	Other Grants		-	-	-
549	1,397	-	60-40-371100	Interest Income		1,800	1,800	1,800
10,000	10,000	10,000	85-40-391131	Transfer from Transportation Fund		10,000	10,000	10,000
29,388	83,208	123,147	Total			149,206	149,206	149,206
134,742	204,841	241,280	TOTAL REVENUES & BEGINNING FUND BALANCE			276,926	276,926	276,926
			MATERIALS AND SERVICES - 7474					
9,450	-	10,000	45-4855	Bike Trail Maintenance		10,000	10,000	10,000
9,450	-	10,000	Total			10,000	10,000	10,000
			CAPITAL OUTLAY - 7575					
3,659	74,421	130,000	45-7035	Bike Trail Improvements		150,000	150,000	150,000
13,109	74,421	140,000	TOTAL EXPENDITURES			160,000	160,000	160,000
			OPERATING CONTINGENCY - 9091					
-	-	101,280	60-9010			116,926	116,926	116,926
121,633	130,420	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
134,742	204,841	241,280	TOTAL EXPENDITURES & ENDING FUND BALANCE			276,926	276,926	276,926

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 including 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.

RESOURCES

Beginning Fund Balance: The balance is expected to be lower this year than last. This can be attributed to reduced rental income from the concessionaire to recognize the lost revenue from the closure of the driving range during the construction of the Stewart Parkway Improvement Project, which included constructing a new driving range shed.

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: An amount has been budgeted for capital outlay in order to participate in any improvements with the concessionaire, should they arise.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			GOLF FUND (210)					
79,572	111,345	115,931	00-00-301000	BEGINNING FUND BALANCE		47,135	47,135	47,135
			REVENUES - (210)					
26,140	25,558	22,550	40-10-342105	Facilities Rent		28,154	28,154	28,154
19,572	2,979	18,448	40-10-342120	Land Lease		18,500	18,500	18,500
683	1,161	700	60-40-371100	Interest Income		1,300	1,300	1,300
46,395	29,698	41,698	Total			47,954	47,954	47,954
125,967	141,043	157,629	TOTAL REVENUES & BEGINNING FUND BALANCE			95,089	95,089	95,089
			MATERIALS AND SERVICES - 7010					
6,000	6,000	6,000	45-3210	City Services-Administration		6,000	6,000	6,000
-	10,000	-	45-4545	Materials and Supplies		-	-	-
4,992	43,200	20,000	45-4810	Building and Grounds Maintenance		12,000	12,000	12,000
1,020	1,139	1,224	45-5435	Utilities-Sewer		1,224	1,224	1,224
1,174	1,284	1,415	45-5715	Insurance-General Liability		1,425	1,425	1,425
1,348	1,375	1,525	45-5720	Insurance-Property		1,500	1,500	1,500
88	96	106	45-5790	Insurance-Miscellaneous		100	100	100
14,622	63,094	30,270	Total			22,249	22,249	22,249
14,622	63,094	30,270	TOTAL MAINTENANCE DEPARTMENT			22,249	22,249	22,249
			CAPITAL OUTLAY - 7575					
-	-	50,000	45-7035	Improvements-Other		25,000	25,000	25,000
-	-	50,000	Total			25,000	25,000	25,000
14,622	63,094	80,270	TOTAL EXPENDITURES			47,249	47,249	47,249
			OPERATING CONTINGENCY - 9091					
-	-	77,359	210-9091-60-9010			47,840	47,840	47,840
111,345	77,949	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
125,967	141,043	157,629	TOTAL EXPENDITURES & ENDING FUND BALANCE			95,089	95,089	95,089

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

Projects and programs supported by the Economic Development Fund have been, and will continue to include the Partnership for Economic Development in Douglas County, the downtown Main Street Program, and other projects as needed.

ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	CITY OF ROSEBURG, OREGON		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			ECONOMIC DEVELOPMENT FUND (230)				
149,278	150,698	164,158	00-00-301000	BEGINNING FUND BALANCE	178,403	178,403	178,403
			REVENUES - (230)				
-	-	20,000	00-00-332115	State Grants	50,000	50,000	50,000
732	1,168	1,000	60-40-371100	Interest Income	1,500	1,500	1,500
107,814	111,275	120,000	85-40-391124	Transfer From Hotel/Motel	119,660	119,660	119,660
108,546	112,443	141,000	Total		171,160	171,160	171,160
257,824	263,141	305,158	TOTAL REVENUES & BEGINNING FUND BALANCE		349,563	349,563	349,563
			MATERIALS AND SERVICES - 7474				
4,626	4,609	6,225	46-3210	City Services-Management	6,936	6,936	6,936
5,000	20,000	70,000	46-3630	Contracted Services-Technical	-	-	-
97,500	92,444	77,500	46-3690	Contracted Services	77,500	77,500	77,500
-	-	-	46-4545	Materials and Supplies	30,000	30,000	30,000
107,126	117,053	153,725	Total		114,436	114,436	114,436
			CAPITAL OUTLAY - 7575				
-	-	-	46-7035	Improvements-General	30,000	30,000	30,000
-	-	-	Total		30,000	30,000	30,000
107,126	117,053	153,725	TOTAL EXPENDITURES		144,436	144,436	144,436
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	151,433	60-9210		205,127	205,127	205,127
150,698	146,088	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
257,824	263,141	305,158	TOTAL EXPENDITURES & ENDING FUND BALANCE		349,563	349,563	349,563

CITY OF ROSEBURG, OREGON
LIBRARY SPECIAL REVENUE FUND

The Library Special Revenue Fund, newly created this fiscal year, is established to account for grants and donations received that are restricted solely for the use of the Library and its programs. It is anticipated that the City could receive several grants and or donations that will assist with the library's collection and programs; this fund will provide the oversight and internal controls to ensure that any such funds are utilized in conformance with all funding restrictions.

ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	CITY OF ROSEBURG, OREGON		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			LIBRARY SPECIAL FUND (270)				
-	-	-	00-00-301000	BEGINNING FUND BALANCE	-	-	-
			REVENUES - (270)				
-	-	-	50-20-332100	Other Grants	50,000	50,000	50,000
-	-	-	20-20-334100	Local Grants	50,000	50,000	50,000
-	-	-	60-40-371100	Interest Income	250	250	250
-	-	-	20-20-381110	Donations/Other	50,000	50,000	50,000
-	-	-	Total		150,250	150,250	150,250
-	-	-	TOTAL REVENUES & BEGINNING FUND BALANCE		150,250	150,250	150,250
			MATERIALS AND SERVICES - 7474				
-	-	-	41-3630	Contracted Services	25,000	25,000	25,000
-	-	-	41-4545	Collection Materials	120,000	120,000	120,000
-	-	-	41-4620	Equipment Non Capital	100	100	100
-	-	-	Total		145,100	145,100	145,100
			CAPITAL OUTLAY - 7575				
-	-	-	41-7025	Equipment Acquisition	5,000	5,000	5,000
-	-	-	Total		5,000	5,000	5,000
-	-	-	TOTAL EXPENDITURES		150,100	150,100	150,100
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	-	60-9210		150	150	150
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
-	-	-	TOTAL EXPENDITURES & ENDING FUND BALANCE		150,250	150,250	150,250

CITY OF ROSEBURG, OREGON
STEWART TRUST FUND

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 2018-19, funds have been programmed for matching costs associated with a riverbank stabilization project in Stewart Park.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
STEWART TRUST - (710)								
80,324	93,760	62,824	00-00-301000	BEGINNING FUND BALANCE		79,090	79,090	79,090
REVENUES - 710								
64	120	60	60-40-371100	Interest Income		200	200	200
13,372	12,550	12,500	40-30-381010	Trust Contributions-Earle Stewart		12,500	12,500	12,500
13,436	12,670	12,560	Total			12,700	12,700	12,700
93,760	106,430	75,384	TOTAL REVENUES & BEGINNING FUND BALANCE			91,790	91,790	91,790
CAPITAL OUTLAY - 7575								
-	40,000	25,000	45-7082	Improvements-Stewart Park		25,000	25,000	25,000
-	-	15,000	45-7083	Improvements-Legion		15,000	15,000	15,000
-	40,000	40,000	Total			40,000	40,000	40,000
-	40,000	40,000	TOTAL EXPENDITURES			40,000	40,000	40,000
RESERVED FOR FUTURE EXPENDITURE- 9092								
-	-	35,384	60-9210			51,790	51,790	51,790
93,760	66,430	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
93,760	106,430	75,384	TOTAL EXPENDITURES & ENDING FUND BALANCE			91,790	91,790	91,790



CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
DEBT RETIREMENT FUND

RESOURCES AND REQUIREMENTS

Current debt service requirements manage the obligations pertaining to a \$4.5 million non-revolving Line Of Credit the City obtained in 2015. The Line of Credit was issued to facilitate urban renewal capital projects prior to the agencies sun setting in 2019. The City entered into an intergovernmental agreement with the Urban Renewal Agency to use tax increment revenues to pay for the costs of the Line of Credit.

To date the City has drawn \$1.7 million from the Line of Credit. The Line-of-Credit expires in 2019; therefore, debt service payments include the outstanding principal of \$700,000 and accrued interest of \$25,000.

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2018-2019	2018-2019	2018-2019
2015-2016	2016-2017	2017-2018	DEBT RETIREMENT FUND (400/410)					
-	-	-	00-00-301000	BEGINNING FUND BALANCE		-	-	-
			REVENUE - (400)/(410)					
2,929,600	2,104,383	1,065,000	410-30-20-334140	Interagency Revenue		725,000	725,000	725,000
2,929,600	2,104,383	1,065,000	Total			725,000	725,000	725,000
2,929,600	2,104,383	1,065,000	TOTAL REVENUES & BEGINNING FUND BALANCE			725,000	725,000	725,000
			DEBT SERVICE - 8080					
-	-	1,000,000	410-8080-47-8010	Principal		700,000	700,000	700,000
-	24,383	65,000	410-8080-47-8120	Interest		25,000	25,000	25,000
-	2,000,000	-	410-8080-47-8510	Principal-FFC 2006 Issue-U/R		-	-	-
80,000	80,000	-	410-8080-47-8550	Interest-FFC 2006 Issue-U/R		-	-	-
2,740,000	-	-	410-8080-47-8515	Principal-FFC 2007 Issue-U/R		-	-	-
109,600	-	-	410-8080-47-8555	Interest-FFC 2007 Issue-U/R		-	-	-
2,929,600	2,104,383	1,065,000	Total			725,000	725,000	725,000
2,929,600	2,104,383	1,065,000	TOTAL EXPENDITURES			725,000	725,000	725,000
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
2,929,600	2,104,383	1,065,000	TOTAL EXPENDITURES & ENDING FUND BALANCE			725,000	725,000	725,000

CITY OF ROSEBURG, OREGON
PENSION OBLIGATION DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

In November 2013, the City issued \$4.84 million in Pension Obligation Bonds (POBs) to fund the City's transition liability portion of its unfunded actuarial liability that resulted when the city joined the state and local government pool of employers.

The POBs were issued as a part of a strategy to provide long-term operational stability and sustainability, a goal of the Council. At closing, an analysis of savings from the sale of the POBs determined the City would realize a gross savings of more than \$1.041 million over the next fifteen years; a net present value savings of \$823,568.

Since proceeds from the sale of the POBs sent to PERS were used to pay the City's transition liability, the City earned a reduced employer rate that is 4.25% less than the previous rate. The City charges itself 4% of payroll and the proceeds fund the annual debt liability of the POBs.

A schedule of future requirements for the retirement of the 2013 Full Faith and Credit Pension Obligation Bonds follows. The final bonds mature on June 30, 2028.

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019	265,000	192,516	457,516
2020	295,000	179,584	474,584
2021	325,000	165,188	490,188
2022	360,000	149,328	509,328
2023	395,000	131,760	526,760
2024-2028	<u>2,305,000</u>	<u>328,668</u>	<u>2,633,668</u>
	\$3,945,000	\$1,147,044	\$5,092,044

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2015-2016</u>	<u>ACTUAL</u> <u>2016-2017</u>	<u>ADOPTED</u> <u>2017-2018</u>		<u>PROPOSED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>2018-2019</u>
			<u>PENSION BOND DEBT SERVICE FUND (420)</u>			
<u>21,319</u>	<u>28,422</u>	<u>37,503</u>	00-00-301000 BEGINNING FUND BALANCE	<u>59,749</u>	<u>59,749</u>	<u>59,749</u>
			REVENUES-(420)			
415,363	434,331	476,000	10-40-341000 Interdept Charges-General Fund	470,870	470,870	470,870
<u>415,363</u>	<u>434,331</u>	<u>476,000</u>	Total	<u>470,870</u>	<u>470,870</u>	<u>470,870</u>
<u>436,682</u>	<u>462,753</u>	<u>513,503</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>530,619</u>	<u>530,619</u>	<u>530,619</u>
			DEBT SERVICE - 8080			
185,000	210,000	235,000	47-8710 Principal-Pension Bond	265,000	265,000	265,000
223,260	214,232	203,985	47-8720 Interest-Pension Bond	192,516	192,516	192,516
<u>408,260</u>	<u>424,232</u>	<u>438,985</u>	Total	<u>457,516</u>	<u>457,516</u>	<u>457,516</u>
<u>28,422</u>	<u>38,521</u>	<u>74,518</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>73,103</u>	<u>73,103</u>	<u>73,103</u>
<u>436,682</u>	<u>462,753</u>	<u>513,503</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>530,619</u>	<u>530,619</u>	<u>530,619</u>



CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON

TRANSPORTATION FUND

The Transportation Fund accounts for the financial resources used for infrastructure construction and major improvements other than those related to drainage, parks and proprietary fund assets. Historically, street reconstruction and new street projects have been funded through this fund.

Public Works Engineering administers the Capital Improvement Fund with oversight from the Public Works Director and Public Works Commission. General improvement projects are prioritized using the City's five-year capital improvement plan and the City's Transportation System Plan.

The budget includes revenue from the Transportation System Development Charge, adopted in FY 2004-05, which will make available a portion of the funding necessary to provide capacity infrastructure improvements in the City. A new methodology was adopted in 2014. The City Council has reduced the TSDC to 25 percent of the per trip fee identified in the methodology. Projects eligible for funding by SDC's are intended to provide additional capacity for increased traffic associated with new development and reduce the public's expense.

CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Beginning Fund Balance – This is the estimated cash carry-over from the current fiscal year.
- ◆ ISTEА/STP Funds – This line item typically includes Federal ISTEА funds at \$200,000 per year.
- ◆ Aid to Cities -- Prior to FY 2007-08, Douglas County historically authorized \$400,000 in Aid to Cities Funds for Roseburg. In FY 2007-08, this was reduced by half to \$200,000 and eventually eliminated altogether. Due to Safety Net issues, it is assumed that no money will be available this year via this program.
- ◆ Gas State Subvention – This is the estimated amount generated for the City through the State gas tax and vehicle licensing fees. This is a state shared revenue and is calculated on a per capita (population) basis.
- ◆ System Development Charge – This revenue is generated at the time of new development or redevelopment. The Charge is based on estimated traffic generated by the development.
- ◆ Franchise Fee – Fifteen percent of franchise fees paid by utility companies are utilized for pavement management.

REQUIREMENTS

- ◆ Road and Bridge Maintenance – This is for overlays and slurry seal projects anticipated to be accomplished in 2018-19.
- ◆ Capital Outlay – The specific projects proposed for the 2018-19 fiscal year are listed in Table T-1. Note that a combination of funding sources will be utilized for many of the projects.
- ◆ Transfer to Public Works Fund – A transfer of \$903,418 to the General Fund has been budgeted to account for the operations of the Public Works Department. The transfer will fund approximately 31 percent of the Public Works Engineering, Administration and Street Maintenance Divisions.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			TRANSPORTATION FUND (310)					
3,495,775	3,496,457	2,307,725	00-00-301000	BEGINNING FUND BALANCE		2,270,787	2,270,787	2,270,787
			REVENUES - (310)					
50,738	56,919	54,700	78-40-321700	Gas Franchise Fees		59,000	59,000	59,000
257,971	335,440	326,500	78-40-321720	Electric Franchise Fees		346,000	346,000	346,000
40,845	44,233	46,800	78-40-321740	Telephone Franchise Fees		47,000	47,000	47,000
22,718	23,023	24,200	78-40-321760	Cable TV Franchise Fees		25,000	25,000	25,000
35,936	37,681	40,800	78-40-321780	Water Utility Franchise Fees		44,500	44,500	44,500
11,696	13,027	14,100	78-40-321800	Storm Drainage Franchise Fees		16,500	16,500	16,500
114,635	-	697,202	30-30-331000	STBG Funds		200,000	200,000	200,000
1,317,950	1,343,317	1,301,514	30-20-332510	Gas State Subventions		1,740,600	1,740,600	1,740,600
-	47,755	-	30-20-334100	Intergovernmental-Local		-	-	-
165,786	191,353	200,000	30-30-343850	Transportation SDC		150,000	150,000	150,000
13,147	10,429	8,000	30-10-343815	SDC Admin Fee		5,000	5,000	5,000
21,047	32,381	20,000	60-40-371100	Interest Income		30,000	30,000	30,000
2,052,469	2,135,558	2,733,816	Total			2,663,600	2,663,600	2,663,600
5,548,244	5,632,015	5,041,541	TOTAL REVENUES & BEGINNING FUND BALANCE			4,934,387	4,934,387	4,934,387
			MATERIALS AND SERVICES - 7474					
45,966	48,472	74,576	43-3210	City Services-Management		76,953	76,953	76,953
808,666	817,355	868,448	43-3230	City Services-Public Works		903,418	903,418	903,418
2,543	2,368	3,000	43-3315	Audit Fees		3,000	3,000	3,000
-	-	-	43-3690	Contracted Services		-	-	-
836,664	703,918	150,000	43-4835	Road and Bridge Maintenance		150,000	150,000	150,000
1,693,839	1,572,113	1,096,024	Total			1,133,371	1,133,371	1,133,371
			CAPITAL OUTLAY - 7575					
-	-	-	43-7035	Improvements-PMP		1,050,000	1,050,000	1,050,000
181,526	1,252,187	1,350,000	43-7052	Improvements-St Construction		450,000	450,000	450,000
166,422	414,865	1,100,000	43-7053	Improvements-Transportation		-	-	-
-	-	10,000	41-7055	Equipment/Mapping		25,000	25,000	25,000
347,948	1,667,052	2,460,000	Total			1,525,000	1,525,000	1,525,000
			TRANSFERS - 9090					
10,000	10,000	10,000	49-8825	Transfer to Bike Trail		10,000	10,000	10,000
-	-	-	Total			10,000	-	-
2,051,787	3,249,165	3,566,024	TOTAL EXPENDITURES			2,668,371	2,668,371	2,668,371
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	1,475,517	60-9210			2,266,016	2,266,016	2,266,016
3,496,457	2,382,850	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
5,548,244	5,632,015	5,041,541	TOTAL EXPENDITURES & ENDING FUND BALANCE			4,934,387	4,934,387	4,934,387

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2018-19

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000		1,200,000		
ADA Improvements	200,000	200,000			
ARTS Project	250,000		250,000		
CIPP Storm Project(s)	700,000			700,000	
Airport Wetland Mitigation	150,000				150,000
Black Street Improvements	675,000			100,000	575,000
Downtown Façade Program*	50,000				50,000
Downtown Improvements Phase 2	1,600,000			200,000	1,400,000
Edenbower/Stewart Parkway Left Turn	1,250,000				1,250,000
Garden Valley Overlay	700,000				700,000
Sidewalk Construction/Reconstruction	50,000	50,000			
Streetlighting Improvements	25,000	25,000			
Traffic Signal Coordination	400,000		200,000		200,000
Wetland Mitigation Planting	100,000			100,000	
Wayfinding	25,000	25,000			
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	10,000	10,000			
Storm Drainage Equipment	40,000			40,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	35,000		25,000	10,000	
Capital Projects Total	7,520,000	310,000	1,675,000	1,210,000	4,325,000

* Items included in M&S line items (non-capital)



CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

The Park Improvement Fund identifies the revenue sources and expenditures associated with major park improvements. The acquisition and development of Sunshine Park, Fir Grove section of Stewart Park, and other major park projects are accounted for in this fund.

The Park Improvement Fund revenues are derived from State and Federal Grants, Intergovernmental Grants, System Development Charges (SDC's), donations, and transfers from the General Fund. SDC fees can only be utilized to allow for acquisition and development of park property as well as service level increases in the existing system to meet the demands created by population growth. The FY 18-19 budget includes funds for FEMA funded projects to stabilize two separate stretches of riverside banks and for improvements to Beulah Park, should a grant be received.

CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- Beginning Fund Balance – This is the amount anticipated to be carried forward from the current year.
- Federal and State Grants – This reflects potential grant requests made to the State and/or Federal government for eligible projects.
- Intergovernmental – This is used to account for potential participation from other local agencies.
- Donations – This reflects special fund-raising for specific purpose projects.
- Infrastructure - This item include donations for the Fir Grove and other projects.
- Transfer from General – This transfer represents a commitment to continue implementing master plan improvements.

REQUIREMENTS

- Improvements – Parks – These improvements are generally contingent upon successful grant applications. Funds from Park Improvement will be used to construct a two riverbank stabilization projects and improvements at Beulah Park if a grant is received.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			PARK IMPROVEMENT FUND (320)					
186,049	266,519	387,249	00-00-301000	BEGINNING FUND BALANCE		204,812	204,812	204,812
			REVENUES - (320)					
-	-	225,000	00-00-331135	Federal Grants		262,500	262,500	262,500
-	-	62,000	40-30-332120	Other Grants		-	-	-
-	160,666	-	40-30-332320	Capital Grants		142,333	142,333	142,333
5,000	30,000	-	40-30-334100	Local		-	-	-
20,151	58,541	30,000	40-30-343610	System Development Charge		20,000	20,000	20,000
1,421	2,320	1,200	40-10-343615	SDC Admin Fee		1,200	1,200	1,200
1,457	4,466	1,500	60-40-371100	Interest Income		5,000	5,000	5,000
9,695	3,200	15,000	40-20-381110	Donations/Other		30,000	30,000	30,000
-	101,814	-	40-30-381210	Infrastructure		-	-	-
-	-	-	80-40-385100	Miscellaneous		-	-	-
50,000	50,000	50,000	00-00-391110	Transfer from General Fund		50,000	50,000	50,000
-	-	-	85-40-391126	Transfer from Housing Rehab Fund		-	-	-
	34,375		90-40-392100	Proceeds from Asset Sales		-	-	-
87,724	445,382	384,700	Total			511,033	511,033	511,033
273,773	711,901	771,949	TOTAL REVENUES & BEGINNING FUND BALANCE			715,845	715,845	715,845
			MATERIALS AND SERVICES - 7474					
1,432	2,763	15,000	45-4545	Materials and Supplies		30,000	30,000	30,000
1,432	2,763	15,000	Total			30,000	30,000	30,000
			CAPITAL OUTLAY - 7575					
5,822	273,926	650,000	45-7015	Improvements-Parks		565,000	565,000	565,000
5,822	273,926	650,000	Total			565,000	565,000	565,000
7,254	276,689	665,000	TOTAL EXPENDITURES			595,000	595,000	595,000
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	106,949	60-9210			120,845	120,845	120,845
266,519	435,212	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
273,773	711,901	771,949	TOTAL EXPENDITURES & ENDING FUND BALANCE			715,845	715,845	715,845

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund was established a number of years ago to provide assurances that funding would be available to provide for major vehicle and other large equipment acquisitions. By annually transferring resources from the General Fund, budget fluctuations in tax-supported funds can be minimized.

The City has prepared this budget in conjunction with its 5-year plan and a longer-term 10-year replacement schedule for fire apparatus. Due to the significant cost associated with fire apparatus (\$500,000 - \$900,000), it is essential that reserve funds be established for their future replacement.

The City maintains a vehicle replacement policy that calls for replacement of different types of vehicles at different intervals. Evaluations are made based on vehicle performance, maintenance history of the vehicle and job requirements for which the vehicle is used. Many vehicles are reassigned after the primary use of the vehicle can no longer be accommodated. Police patrol vehicles have been utilized by the Fire Department or as general pool vehicles after they are no longer adequate for patrol. The Parks Department has historically used public works vehicles after they are no longer useful for their original purpose.

Vehicle rotation in Police, Public Works, Parks, and Fire have been evaluated to determine cost effective replacement schedules which reduce maintenance requirements and under utilization of staff time and effectively use the City's capital dollars.

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Beginning Fund Balance – This is the estimated cash carryover from the prior fiscal year.
- ◆ Transfer from General Fund – This is the transfer for the City's general operations vehicle replacement needs including Public Works, Parks and Public Safety.
- ◆ Sale Proceeds – The City evaluates the effectiveness of continued utilization of all vehicles. In some cases vehicles are reassigned, and in other cases, the vehicles are sold.

REQUIREMENTS

- ◆ Police:
 - (1) Motorcycle
 - (1) Sedan – Chief
 - (3) Sedan – Patrol
- ◆ Fire:
 - (1) Staff Vehicle
 - (1) Wildland Fire Engine
 - (20) Communications Equipment
 - (70) SCBA Cylinders
- ◆ Public Works:
 - (1) Sedan – Pool (Administration) (replacement for 2007)
 - (1) Pickup Truck (Street Maintenance) (replacement for 1998)
 - (1) Patch Truck (Street Maintenance) (replacement for 1997)
 - (1) Street Flusher (Street Maintenance) (upgrades to 1997)
 - (1) Pickup Truck (Parks) (replacement for 2009)
 - (1) 4X4 Utility Vehicle (Parks) (replacement for 2006)
 - (1) Fairway Mower (Parks) (replacement for 2012)
- ◆ Reserves – This is the amount to provide for future purchases based on the City's projections and replacement program. This includes a reserve for future replacement of major fire equipment. The reserve will be used to replace equipment that was originally purchased with grant funds.

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND (033)
5 YEAR PROJECTION

FUND/DEPT	#	2018-19	#	2019-20	#	2020-21	#	2021-22	#	2022-23	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$1,085,849		\$846,149		\$1,019,949		\$809,749		\$1,310,549	\$5,072,245
REQUIREMENTS											
PUBLIC SAFETY											
FIRE DEPT (CAPITAL)											
STAFF VEHICLE	1	60,000	1	44,000							104,000
DEFIBRILLATORS					1	60,000					-
SCBA FILL STATION							1	35,000			60,000
HYDRAULIC RESCUE TOOL									1		35,000
WILDLAND FIRE ENGINE	1	85,000					1	85,000			170,000
TRIPLE COMBINATION PUMPER					1	600,000					600,000
DEPT CAPITAL TOTAL	2	145,000	1	44,000	2	\$660,000	2	120,000	-	-	\$69,000
FIRE DEPT (NON CAPITAL)											
FIRE HOSE, TURNOUTS				35,000				35,000		35,000	105,000
COMMUNICATIONS EQUIPMENT	20	48,000									48,000
SCBA CYLINDERS	70	85,000									85,000
DEPT NON CAPITAL TOTAL	90	133,000		35,000				35,000		35,000	238,000
DEPT TOTAL	92	278,000	1	79,000	2	660,000	2	155,000		35,000	1,207,000
POLICE DEPT (CAPITAL)											
MOTORCYCLE	1	27,500	1	29,000			1	31,000	1	32,000	119,500
SEDAN-CHIEF	1	31,000							1	35,000	66,000
UNMARKED			1	34,000					1	36,000	70,000
PATROL-SEDAN	3	140,000			4	190,000			3	150,000	480,000
DEPT CAPITAL TOTAL	5	198,500	2	63,000	4	190,000	1	31,000	6	253,000	735,500
POLICE DEPT (NON CAPITAL)											
BODY CAMS / EQUIPMENT				38		30,000				45,000	30,000
CONDUCTED ENERGY WEAPONS					38	30,000			38	45,000	45,000
DEPT NON CAPITAL TOTAL	5	198,500	2	63,000	42	220,000	1	31,000	44	298,000	75,000
DEPT TOTAL	97	476,500	3	142,000	44	880,000	3	186,000	44	333,000	2,017,500
TOTAL PUBLIC SAFETY											
PUBLIC WORKS											
ADMINISTRATION											
SEDAN-POOL	1	25,000			1	25,000					50,000
DEPT TOTAL	1	25,000	-	-	1	25,000		-	-	-	50,000
STREET MAINTENANCE											
PICKUP REPLACEMENT	1	35,000					1	35,000	2	75,000	145,000
1 TON PICKUP					1	40,000					40,000
WIDE MOWER									1	125,000	125,000
DUMP TRUCK									1	140,000	140,000
TMT PAINT MACHINE				250,000							250,000
PATCH TRUCK		225,000									225,000
STREET FLUSHER	1	50,000									50,000
DEPT TOTAL	2	310,000	1	250,000	1	40,000	1	35,000	4	340,000	975,000
TOTAL PUBLIC WORKS	3	335,000	1	250,000	2	65,000	1	35,000	4	340,000	1,025,000

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND (033)
5 YEAR PROJECTION

FUND/DEPT	#	2018-19	#	2019-20	#	2020-21	#	2021-22	#	2022-23	FIVE-YEAR TOTAL
PARKS											
PICKUP	1	30,000							1	40,000	70,000
4X4 UTILITY VEHICLE	1	27,000						24,000	2	62,000	113,000
3 YARD DUMP TRUCK				1		60,000					60,000
AERATOR								40,000			40,000
TURF SPRAYER			1	40,000							40,000
FAIRWAY MOWER											65,000
IRRIGATION PUMPS	1	65,000						25,000			25,000
ZERO TURN MOWER			1	28,000							28,000
MOWER (ROTARY)								58,000			58,000
MOWER-54"					1	35,000					35,000
MOWER-72"					1	39,000					39,000
MOWER-126"											60,000
DEPT TOTAL	3	122,000	3	128,000	3	134,000	4	147,000	3	102,000	633,000
TOTAL REQUIREMENTS	103	\$933,500	7	\$520,000	49	\$1,079,000	8	\$368,000	51	\$775,000	\$3,675,500
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		625,000		625,000		800,000		800,000		800,000	3,650,000
GENERAL-FIRE EQUIPMENT		50,000		50,000		50,000		50,000		50,000	250,000
ASSET SALES		10,000		10,000		10,000		10,000		10,000	50,000
INTEREST		8,800		8,800		8,800		8,800		8,800	44,000
TOTAL RESOURCES		\$693,800		\$693,800		\$868,800		\$868,800		\$868,800	\$3,994,000
ENDING BALANCE/RESERVE		\$846,149		\$1,019,949		\$809,749		\$1,310,549		\$1,404,349	\$5,390,745
RESERVE-EQUIPMENT & VEHICLES		485,149		608,949		348,749		799,549		843,349	3,085,745
RESERVE FOR FIRE LADDER TRUCK		361,000		411,000		461,000		511,000		561,000	2,305,000
TOTAL RESERVES		\$846,149		\$1,019,949		\$809,749		\$1,310,549		\$1,404,349	\$5,390,745



CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
EQUIPMENT REPLACEMENT FUND (330)								
1,052,316	646,021	549,606	00-00-301000	BEGINNING FUND BALANCE		1,085,849	1,085,849	1,085,849
REVENUES - (330)								
4,802	7,180	6,000	60-40-371100	Interest Income		8,800	8,800	8,800
-	16,057	-	80-40-385100	Miscellaneous		-	-	-
625,000	650,000	675,000	85-40-391110	Transfer From General Fund		675,000	675,000	675,000
9,083	27,632	10,000	90-40-392100	Proceeds From Asset Sales		10,000	10,000	10,000
638,885	700,869	691,000	Total			693,800	693,800	693,800
1,691,201	1,346,890	1,240,606	TOTAL REVENUES & BEGINNING FUND BALANCE			1,779,649	1,779,649	1,779,649
MATERIALS AND SERVICES - 7474								
-	35,000	60,000	41-4620	Equipment Non-Capital-Fire Dept.		133,000	133,000	133,000
-	-	37,000	41-4620	Equipment Non-Capital-Police Dept.		-	-	-
-	35,000	97,000	Total			133,000	133,000	133,000
CAPITAL OUTLAY - 7575								
-	-	11,100	41-7020	Equipment General		-	-	-
-	-	-	41-7030	General Fund Acquisition-Vehicle Pool		25,000	25,000	25,000
-	-	25,000	41-7031	Public Works Acquisition-Engineering		-	-	-
144,107	66,832	225,000	41-7031	Public Works Acquisition-Street Maintenance		310,000	310,000	310,000
92,050	61,645	-	41-7020	General Fund Acquisition-Financial System		-	-	-
110,960	139,247	100,000	41-7032	General Fund Acquisition-Parks		122,000	122,000	122,000
180,367	169,212	58,500	41-7033	Public Safety Acquisition-Police		198,500	198,500	198,500
517,696	60,548	40,000	41-7034	Public Safety Acquisition-Fire		145,000	145,000	145,000
1,045,180	497,484	459,600	Total			800,500	800,500	800,500
1,045,180	532,484	556,600	TOTAL EXPENDITURES			933,500	933,500	933,500
RESERVED FOR FUTURE EXPENDITURE - 9092								
-	-	684,006	60-9210			846,149	846,149	846,149
646,021	814,406	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,691,201	1,346,890	1,240,606	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,779,649	1,779,649	1,779,649

CITY OF ROSEBURG, OREGON
ASSESSMENT IMPROVEMENT FUND

The Assessment Improvement Fund is used to account for the construction of Local Improvement District projects. These projects may be requested by property owners or initiated by City Council action. Generally, very large projects are financed through issuance of short-term debt obligations during construction. After the completion of the projects, the City can sell assessment bonds and retire the short-term obligations. After bonds are issued, the corresponding long-term debt is incorporated into the Assessment Fund and provision for repayment is budgeted.

In order to avoid significant bank financing costs and to empower timelier project planning the City established a revolving loan pool to provide financing for smaller improvement projects. A portion of the fund's reserves are appropriated annually in order to facilitate such projects as they may develop during the year.

All improvements paid for through the Assessment Fund are assessed to those property owners for whom a specific benefit can be determined, and the benefited property is lienied for the amount of the assessment. Local Improvement Districts are formed in compliance with applicable State statutes and the City's Municipal Code. The City has attempted to minimize its risk associated with assessment projects by establishing very strict guidelines relating to value of improvements in relationship to the value of benefited property.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
ASSESSMENT IMPROVEMENT FUND (340)								
1,474,713	1,495,763	1,529,338	00-00-301000	BEGINNING FUND BALANCE		1,564,465	1,564,465	1,564,465
REVENUES - (340)								
8,854	25,589	16,000	30-30-361200	Assessment Income		15,000	15,000	15,000
9,370	16,178	15,000	60-40-371100	Interest Income		15,000	15,000	15,000
2,826	2,113	2,000	60-40-371115	Assessment Interest		1,000	1,000	1,000
21,050	43,880	33,000	Total			31,000	31,000	31,000
1,495,763	1,539,643	1,562,338	TOTAL REVENUES & BEGINNING FUND BALANCE			1,595,465	1,595,465	1,595,465
CAPITAL OUTLAY - 7575								
-	-	200,000	43-7045	Improvements-LID's		1,000,000	1,000,000	1,000,000
-	-	200,000	Total			1,000,000	1,000,000	1,000,000
-	-	200,000	TOTAL EXPENDITURES			1,000,000	1,000,000	1,000,000
RESERVED FOR FUTURE EXPENDITURE - 9092								
-	-	200,000	60-9210			200,000	200,000	200,000
1,495,763	1,539,643	1,162,338	UNAPPROPRIATED ENDING FUND BALANCE			395,465	395,465	395,465
1,495,763	1,539,643	1,562,338	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,595,465	1,595,465	1,595,465

CITY OF ROSEBURG, OREGON
FACILITIES REPLACEMENT FUND

During the 1999 fiscal year, Council adopted a goal to “start to develop a facilities plan.” Thereafter, the Facilities Replacement Fund was created in 1999-2000 to provide for the future major renovation and replacement of City-owned facilities. Such use for enterprise type activities will require Council action and will occur only if insufficient enterprise funds are available and action is necessary to protect and preserve the City’s capital investment.

A comprehensive assessment of the physical condition of city-owned buildings was completed in 2007. The study identified facilities requiring immediate maintenance as well as long-term (30 year) needs. The total priority needs identified in the study total approximately \$1 million.

Proposed projects for 2018-19 are outlined on Table F-1 included in this document. Table F-1 is generated from the Five Year Capital Improvement Plan and serves as a guide to potential projects. Often, projects are generated by issues that arise unexpectedly and must be addressed in a relatively short time frame to keep a system or facility in working order. This year’s projects include seismic upgrades at Fire Stations 2 and 3 and renovations at the Library.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			FACILITIES REPLACEMENT FUND (360)					
815,724	742,690	461,917	360-00-00-301000	BEGINNING FUND BALANCE		166,704	166,704	166,704
			REVENUES - (360)					
-	7,430	-	10-30-331535	Other Grants		250,000	250,000	250,000
-	18,053	1,967,500	10-20-332120	State Grants		961,860	961,860	961,860
7,500	-	-	10-30-334140	Interagency		1,500,000	1,500,000	1,500,000
4,698	7,180	4,000	60-40-371100	Interest Income		2,000	2,000	2,000
-	-	-	10-30-381210	Contributions		250,000	250,000	250,000
18,670	12,680	-	80-40-385100	Miscellaneous		-	-	-
-	-	30,000	85-40-391110	Transfer From General Fund		30,000	30,000	30,000
88,540	103,125	-	90-40-392100	Proceeds from Sale of Assets		-	-	-
119,408	148,468	2,001,500	Total			2,993,860	2,993,860	2,993,860
935,132	891,158	2,463,417	TOTAL REVENUES & BEGINNING FUND BALANCE			3,160,564	3,160,564	3,160,564
			MATERIALS AND SERVICES - 7474					
36,758	37,153	39,677	41-3230	City Services-Public Works		41,274	41,274	41,274
-	-	30,000	41-3898	Non Capital-City Hall		30,000	30,000	30,000
-	3,772	-	41-4545	General Materials		-	-	-
9,565	12,050	50,000	41-4810	Repairs and Maintenance		20,000	20,000	20,000
455	1,521	500	41-5410	Utilities-Power		-	-	-
1,976	3,572	2,000	41-5420	Utilities-Gas		-	-	-
928	412	1,500	41-5435	Sewer		-	-	-
49,682	58,480	123,677	Total			91,274	91,274	91,274
			CAPITAL OUTLAY - 7575					
142,760	249,372	2,250,000	41-7015	Improvements-City Facilities		3,021,000	3,021,000	3,021,000
142,760	249,372	2,250,000	Total			3,021,000	3,021,000	3,021,000
192,442	307,852	2,373,677	TOTAL EXPENDITURES			3,112,274	3,112,274	3,112,274
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	89,740	60-9210			48,290	48,290	48,290
742,690	583,306	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
742,690	583,306	89,740	TOTAL FUND BALANCE			48,290	48,290	48,290
935,132	891,158	2,463,417	TOTAL EXPENDITURES & ENDING FUND BALANCE			3,160,564	3,160,564	3,160,564

TABLE F-1
FACILITIES FUND PROJECTS
FY 2018-19

Facility	Description	Estimated Cost
Library	Library Remodel	\$ 1,900,000
Fire Stations	Station 2 Seismic	\$ 450,000
	Station 3 Seismic	\$ 671,000
FACILITIES FUND TOTAL*		\$ 3,021,000

CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
STORM DRAINAGE FUND

CURRENT OPERATIONS

This fund was created in 1989-90 to account for the revenues and operations of the City's storm drainage utility. The principal source of revenue for this fund is user charges. Grant revenues will be applied for when available.

The Fund is managed by the Public Works Department using the City's Storm Drainage Master Plan as a guideline. General oversight is provided by the Public Works Commission. An update of the Storm Drainage Master Plan was completed in 2011. The plan identifies approximately \$20 million in needed improvements. System development charges will be reviewed based on capital improvement and operation needs identified in the Master Plan update.

CITY OF ROSEBURG, OREGON
STORM DRAINAGE FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Fees - Revenues are projected at \$8.05 per equivalent residential unit (ERU).
- ◆ System Development Charge - This is a fee charged to help defray the costs associated with major developments that would impact the drainage system as a whole. The fee complies with Oregon Revised Statutes. Revenue projections are based on the SDC charge of \$1,071 per ERU.

REQUIREMENTS

- ◆ Materials and Services - These costs are for the administration of the fund and for annual drainage system maintenance programs. Much of the ongoing maintenance is performed by the Public Works Department staff budgeted in the Street Maintenance Division of the General Fund. Revenue transferred from the Storm Drainage Fund supports staffing in Public Works Administration, Engineering, and Street Maintenance Divisions.
- ◆ Improvements – Money has been budgeted in FY 2018-19 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			STORM DRAINAGE FUND (560)					
1,566,157	2,048,384	1,875,212	00-00-301000	BEGINNING FUND BALANCE		2,175,558	2,175,558	2,175,558
			REVENUES - (560)					
-	19,091	-	00-00-331140	Other Grants		-	-	-
-	121,147	-	00-00-334120	Local		-	-	-
1,570,646	1,752,317	1,880,000	00-00-343105	Fees		2,178,129	2,178,129	2,178,129
75,676	97,100	80,000	00-00-343110	System Development Charge		80,000	80,000	80,000
-	-	-	00-00-343115	Wetland Mitigation		-	-	-
4,096	6,187	4,000	00-00-343120	SDC Admin Fee		4,000	4,000	4,000
-	-	-	00-00-385100	Miscellaneous		-	-	-
836	1,034	1,000	00-00-385120	Recovery of Bad Debt		1,500	1,500	1,500
10,137	19,880	18,000	60-40-371100	Interest Income		26,000	26,000	26,000
-	-	-	00-00-392100	Proceeds from Sale of Assets		-	-	-
1,661,391	2,016,756	1,983,000	Total			2,289,629	2,289,629	2,289,629
3,227,548	4,065,140	3,858,212	TOTAL REVENUES & BEGINNING FUND BALANCE			4,465,187	4,465,187	4,465,187
			MATERIALS AND SERVICES - 7474					
32,080	25,653	41,895	43-3210	City Services-Management		58,420	58,420	58,420
5,000	-	-	43-3220	City Services-Parks		-	-	-
355,323	404,141	429,320	43-3230	City Services-Public Works		446,514	446,514	446,514
627	307	5,000	43-3310	Legal		5,000	5,000	5,000
2,543	2,368	3,000	43-3315	Audit Fees		3,000	3,000	3,000
1,727	1,013	2,000	43-3690	Contracted Services		8,000	8,000	8,000
77,972	86,845	94,160	43-3840	Franchise Fee		108,906	108,906	108,906
18	18	18	43-3845	Property Taxes		-	-	-
4,469	4,517	5,000	43-3870	Bad Debt Expense		6,500	6,500	6,500
4,707	5,300	6,200	43-3885	Banking Fees		7,100	7,100	7,100
-	328	-	43-3910	Hardware Non Capital		-	-	-
5,398	3,973	6,000	43-3915	Software Non Capital		6,000	6,000	6,000
9,081	8,360	12,050	43-3920	Technology-Support and Maintenance		12,050	12,050	12,050
-	123	1,500	43-4515	Supplies		-	-	-
7,647	8,042	13,500	43-4545	General Materials		15,000	15,000	15,000
2,519	-	-	43-4810	Building & Grounds		-	-	-
4,420	8,771	10,000	43-4815	Vehicle Maintenance		15,000	15,000	15,000
1,020	18	1,500	43-4830	Equipment Maintenance		2,500	2,500	2,500
6,924	11,897	17,000	43-4855	Storm Drainage Maintenance		25,000	25,000	25,000
39,417	41,732	46,000	43-5715	Insurance-General Liability		45,000	45,000	45,000
560,892	613,406	694,143	Total			763,990	763,990	763,990
			CAPITAL OUTLAY - 7575					
3,746	-	10,000	43-7015	Buildings and Structures		10,000	10,000	10,000
122,000	-	10,000	73-7020	Equipment Acquisition		40,000	40,000	40,000
492,526	1,237,388	1,905,000	43-7050	Improvements-Drainage		1,150,000	1,150,000	1,150,000
-	2,150	10,000	43-7055	Improvements-Mapping		10,000	10,000	10,000
618,272	1,239,538	1,935,000	Total			1,210,000	1,210,000	1,210,000
1,179,164	1,852,944	2,629,143	TOTAL EXPENDITURES			1,973,990	1,973,990	1,973,990
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,000,000	1,000,000	1,000,000
2,048,384	2,212,196	229,069	UNAPPROPRIATED ENDING FUND BALANCE			1,491,197	1,491,197	1,491,197
3,227,548	4,065,140	3,858,212	TOTAL EXPENDITURES & ENDING FUND BALANCE			4,465,187	4,465,187	4,465,187

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2018-19

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000		1,200,000		
ADA Improvements	200,000	200,000			
ARTS Project	250,000		250,000		
CIPP Storm Project(s)	700,000			700,000	
Airport Wetland Mitigation	150,000				150,000
Black Street Improvements	675,000			100,000	575,000
Downtown Façade Program*	50,000				50,000
Downtown Improvements Phase 2	1,600,000			200,000	1,400,000
Edenbower/Stewart Parkway Left Turn	1,250,000				1,250,000
Garden Valley Overlay	700,000				700,000
Sidewalk Construction/Reconstruction	50,000	50,000			
Streetlighting Improvements	25,000	25,000			
Traffic Signal Coordination	400,000		200,000		200,000
Wetland Mitigation Planting	100,000			100,000	
Wayfinding	25,000	25,000			
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	10,000	10,000			
Storm Drainage Equipment	40,000			40,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	35,000		25,000	10,000	
Capital Projects Total	7,520,000	310,000	1,675,000	1,210,000	4,325,000

* Items included in M&S line items (non-capital)

CITY OF ROSEBURG, OREGON
OFF STREET PARKING FUND

RESOURCES

This fund is used to account for the City owned off-street parking facilities as well as enforcement and maintenance of the on-street parking areas as designated in the Municipal Code. Operations are financed and recovered through user charges.

In 1980 the City constructed a multi-level parking structure to provide monthly rental parking for downtown employees as well as free customer parking. Another lot at Rose and Cass is provided solely for free customer parking. In addition, the City maintains two street level parking lots in the downtown area to provide off-street parking for owners and employees of the area businesses. These parking lots are the Flegel Center Lot at Kane and Washington and the Phillips Lot on Stephens near Lane.

As operating expenditures historically exceeded revenues, Staff evaluated the most efficient methods for managing the off street-parking program and during Fiscal Year 2006-2007; the City chose to privatize enforcement services. Those services are now provided by the Roseburg Downtown Association via contract which requires the Association to operate, manage and maintain a parking enforcement program for all downtown public parking areas that currently have or may have potentially designated limitations.

OPERATIONS

The Administrative and Enforcement departments have been consolidated to better reflect program activities and contractual responsibilities. Administrative expenditures have historically been for management and accounting services, and costs associated with City owned parking facilities.

Parking enforcement services provided by the Roseburg Downtown Association include parking permit administration and enforcement of the City owned off-street parking facilities as well as the on-street parking areas.

Operating costs include parking enforcement services, management and accounting services, buildings and grounds maintenance, and utilities. Charges for general fund services have been adjusted to more closely reflect the direct cost of those services.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
OFF STREET PARKING FUND (510)								
97,188	101,780	36,561	510-00-00-301 BEGINNING FUND BALANCE			40,817	40,817	40,817
			REVENUES - (510)					
59,441	-	-	00-00-322150 Parking Fines			-	-	-
23,096	-	-	00-00-342130 User Charges-Parking Facility			-	-	-
-	42,500	45,000	00-00-343000 Contracted Services			47,500	47,500	47,500
38,248	-	-	00-00-343015 User Charges-Parking Meters			-	-	-
620	868	500	00-00-371100 Interest Income			600	600	600
769	432	300	00-00-385120 Recovery of Bad Debt			200	200	200
122,174	43,800	45,800	Total			48,300	48,300	48,300
219,362	145,580	82,361	TOTAL REVENUES & BEGINNING FUND BALANCE			89,117	89,117	89,117
			ENFORCEMENT DEPARTMENT					
			MATERIALS AND SERVICES - 4510					
6,722	6,975	6,859	41-3210	City Services - Management	2,638	2,638	2,638	
-	-	500	41-3310	Legal	-	-	-	
2,036	1,895	2,200	41-3315	Auditing/Legal and Accounting	2,200	2,200	2,200	
81,168	-	-	41-3690	Contracted Services	-	-	-	
1,438	1,460	1,600	41-4210	Telephone Communications	1,600	1,600	1,600	
-	1,390	10,000	41-4515	Equipment Non Capital	10,000	10,000	10,000	
122	-	1,000	41-4545	Materials and Supplies	1,000	1,000	1,000	
2,210	63,878	10,000	41-4810	Building and Ground Maintenance	10,000	10,000	10,000	
-	12,713	2,000	41-4830	Repairs and Maintenance-Equipment	2,000	2,000	2,000	
18,300	17,583	22,000	41-5410	Utilities-Power Parking Lots	22,000	22,000	22,000	
771	946	900	41-5430	Utilities-Water	1,000	1,000	1,000	
60	60	100	41-5435	Utilities-Sewer	100	100	100	
1,001	991	1,300	41-5455	Utilities-Storm Drain	1,300	1,300	1,300	
3,754	3,829	4,500	41-5720	Insurance-Property	4,500	4,500	4,500	
117,582	111,720	62,959	Total Enforcement Department			58,338	58,338	58,338
117,582	111,720	62,959	TOTAL EXPENDITURES			58,338	58,338	58,338
-	-	19,402	OPERATING CONTINGENCY - 9091 60-9010			30,779	30,779	30,779
101,780	33,860	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
219,362	145,580	82,361	TOTAL EXPENDITURES & ENDING FUND BALANCE			89,117	89,117	89,117

CITY OF ROSEBURG, OREGON
AIRPORT FUND

CURRENT OPERATIONS

The Airport Fund was separated from Economic Development in 2002 to account for revenues and expenditures of the Roseburg Regional Airport. Primary operating revenues are from fuel sales and lease income. The fund depends on federal grants for most airport construction and major improvements.

The Airport Fund and related activities are operated under the Public Works Department. The Airport Commission provides policy oversight and provides input on capital projects and long term planning for the airport.

Lease income is derived from property leases and hanger leases. These leases comply with FAA guidelines and the revenues offset the reduction in General Fund subsidy for operations, which was eliminated in 1995-96.

The capital project for FY 18-19 is the comprehensive update to the Airport Master Plan and Airport Layout Plan.

CITY OF ROSEBURG, OREGON					PROPOSED	APPROVED	ADOPTED
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018			2018-2019	2018-2019	2018-2019
AIRPORT FUND (520)							
113,211	201,940	228,578	00-00-301000	BEGINNING FUND BALANCE	406,392	406,392	406,392
REVENUES - (520)							
140,573	-	350,000	00-00-331115	Federal Grants	103,500	103,500	103,500
-	-	31,500	00-00-332320	State Grants	10,000	10,000	10,000
3,132	3,574	3,000	00-00-342110	Rental Income-Tie Downs	5,000	5,000	5,000
6,364	5,602	6,000	00-00-342115	Fees-Fuel Flow	9,000	9,000	9,000
170,699	170,634	172,000	00-00-342120	Rental Income-Land Lease	183,000	183,000	183,000
182,123	190,118	180,000	00-00-342125	Rental Income-Hangars	187,000	187,000	187,000
1,755	3,934	2,000	00-00-371100	Interest Income	5,500	5,500	5,500
-	550	-	00-00-385100	Miscellaneous	-	-	-
504,646	374,412	744,500	Total		503,000	503,000	503,000
617,857	576,352	973,078	TOTAL REVENUES & BEGINNING FUND BALANCE		909,392	909,392	909,392

CITY OF ROSEBURG, OREGON
AIRPORT FUND

AIRPORT OPERATIONS

CURRENT OPERATIONS: Airport operations are performed under the direction of the Public Works Director. Public Works performs airport maintenance and the planning and implementation of airport construction projects. A direct allocation from the Airport Fund to the Public Works Fund offsets some of the costs for the services.

DEPARTMENT GOALS:

1. Complete the master planning process and seek increased public input during that process.
2. Identify potential funding sources for improving the parking areas and aesthetics in and around the Fixed Based Operator's office and hangar.

MATERIALS AND SERVICES: Significant expenditures are described as follows:

City Services/Management – This is reimbursement for the General Fund for administrative costs.

City Services/Public Works – This is the allocation to the Public Works Fund for Public Works Department Services.

Building & Grounds – This is for basic airport maintenance.

CAPITAL OUTLAY: Funds are budgeted to begin the update to the Airport Master Plan and Airport Layout Plan. The project will utilize both Federal Aviation Administration and Oregon Department of Aviation grant funding.

DEBT SERVICE: Full Faith and Credit Airport Bonds were issued to finance construction of the new T-hangars, utilities, parking and road improvements at the airport. The bonds were refinanced in 2017 at a reduced interest rate, thereby lowering the annual and overall cost of the bonds.

YEAR	PRINCIPAL	INTEREST	TOTAL
2019	81,050	29,799	110,849
2020	85,074	27,975	113,049
2021	83,988	26,061	110,049
2022	87,877	24,172	112,049
2023	86,655	22,194	108,849
2024-2032	899,758	104,769	1,004,527
TOTAL	\$ 1,324,402	\$ 234,970	1,559,372

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
<hr/> <hr/>								
AIRPORT FUND (520)								
<hr/> <hr/>								
PERSONNEL SERVICES - 5010								
33,269	-	-	Salaries and Wages			-	-	-
10,702	124	-	Employee Benefits			-	-	-
<hr/>						<hr/>		
43,971	124	-	Total			-	-	-
<hr/>						<hr/>		
OPERATIONS-MATERIALS AND SERVICES - 5010								
760	835	1,200	46-3010	Lodging and Registration		1,200	1,200	1,200
123	830	250	46-3015	Meals and Mileage		250	250	250
200	200	200	46-3040	Dues and Subscriptions		200	200	200
32,638	20,574	15,533	46-3210	City Services-Management		12,758	12,758	12,758
49,010	49,537	69,365	46-3230	City Services-Public Works		72,158	72,158	72,158
2,580	915	5,000	46-3310	Professional Services-Legal		-	-	-
5,086	4,736	5,000	46-3315	Professional Services-Audit		5,100	5,100	5,100
535	535	1,000	46-3330	Professional Services-Technical		535	535	535
17,694	8,608	9,000	46-3630	Contracted Services		12,000	12,000	12,000
730	808	750	46-3940	Technology/DSL/Website		500	500	500
501	528	1,000	46-4545	Materials and Supplies		1,000	1,000	1,000
9,594	10,102	25,000	46-4810	Building and Grounds Maintenance		25,000	25,000	25,000
955	-	-	46-4830	Vehicles-Repairs		-	-	-
17,949	16,511	20,000	46-5410	Utilities-Power		20,000	20,000	20,000
2,476	3,472	4,300	46-5430	Utilities-Water		4,300	4,300	4,300
1,020	1,055	1,080	46-5435	Utilities-Sewer		1,200	1,200	1,200
24,024	26,410	29,050	46-5455	Utilities-Storm Drainage		32,000	32,000	32,000
246	252	280	46-5710	Insurance-Automobile		300	300	300
9,550	5,446	6,000	46-5715	Insurance-General Liability		6,000	6,000	6,000
4,299	4,385	4,900	46-5720	Insurance-Property		4,305	4,305	4,305
353	384	422	46-5790	Insurance-Miscellaneous		400	400	400
<hr/>						<hr/>		
180,323	156,123	199,330	Total			199,206	199,206	199,206
<hr/>						<hr/>		
224,294	156,247	199,330	TOTAL OPERATIONS			199,206	199,206	199,206



CITY OF ROSEBURG, OREGON							
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018			PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			AIRPORT FUND (520)				
			CAPITAL OUTLAY - 7575				
66,335	21,497	350,000	46-7063	Improvements-Grants	200,000	200,000	200,000
66,335	21,497	350,000	TOTAL CAPITAL OUTLAY		200,000	200,000	200,000
			DEBT SERVICE - 8080				
65,000	-	70,000	47-8515	Airport-Principal	81,050	81,050	81,050
60,288	74,766	55,088	47-8555	Airport-Interest	29,800	29,800	29,800
125,288	74,766	125,088	TOTAL DEBT SERVICE		110,850	110,850	110,850
415,917	252,510	674,418	TOTAL EXPENDITURES		510,056	510,056	510,056
			OPERATING CONTINGENCY - 9091				
-	-	298,660	60-9010		399,336	399,336	399,336
201,940	323,842	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
617,857	576,352	973,078	TOTAL EXPENDITURES & ENDING FUND BALANCE		909,392	909,392	909,392

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

The Water Service Fund accounts for the operation of the City's domestic drinking water utility. The operations, debt and capital outlay are totally supported by charges for services. The City purchased the utility from Oregon Water Corporation in 1977, and has since been upgrading the system in the course of normal depreciation as well as to correct major existing deficiencies within the system. Once undertaken, these projects are designed to accommodate anticipated growth and changes in design standards.

In 2010, the Water System Master Plan and Capital Improvement Plan update was completed. This plan directs and prioritizes capital improvements of major transmission lines, pump stations, and reservoir maintenance and upgrades; and established a goal to replace 1-2 percent of the system's distribution piping each year. These lines are being replaced to current design standards for domestic and fire flows. A long range Water Supply Plan and Water Treatment Facilities Preliminary Design Report were completed in 2009. Together, these documents will outline the high priority projects for the next decade.

			CITY OF ROSEBURG, OREGON			
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018	SUMMARY	PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			<u>WATER SERVICE FUND (530)</u>			
			RESOURCES:			
5,200,368	5,585,744	5,813,727	Charges for Services	6,177,500	6,177,500	6,177,500
27,691	60,230	50,000	Interest	100,000	100,000	100,000
15,056	6,819	-	Proceeds from Sale of Assets	-	-	-
9,496	10,576	6,100	Miscellaneous	6,000	6,000	6,000
5,252,611	5,663,369	5,869,827	Total Operating Revenues	6,283,500	6,283,500	6,283,500
			Proceeds from Asset Sales			
4,160,611	4,955,734	5,633,103	Beginning Fund Balance	6,552,883	6,552,883	6,552,883
9,413,222	10,619,103	11,502,930	TOTAL RESOURCES	12,836,383	12,836,383	12,836,383
			REQUIREMENTS:			
			Operating Budget			
1,587,852	1,617,474	1,736,901	Personnel Services	1,803,197	1,803,197	1,803,197
1,990,312	2,040,452	2,273,115	Materials and Services	2,356,981	2,356,981	2,356,981
3,578,164	3,657,926	4,010,016	Total Operating Budget	4,160,178	4,160,178	4,160,178
812,688	1,001,085	2,027,500	Capital Outlay	2,460,000	2,460,000	2,460,000
4,390,852	4,659,011	6,037,516	Total Expenditures	6,620,178	6,620,178	6,620,178
-	-	1,000,000	Operating Contingency	1,000,000	1,000,000	1,000,000
5,022,370	5,960,092	4,465,414	Unappropriated Ending Fund Balance	5,216,205	5,216,205	5,216,205
9,413,222	10,619,103	11,502,930	TOTAL REQUIREMENTS	12,836,383	12,836,383	12,836,383
-	-	-		-	-	-
-	-	-		-	-	-
			OPERATING BUDGET BY DEPARTMENT			
1,048,461	1,096,586	1,147,754	Production Department	1,194,401	1,194,401	1,194,401
1,291,804	1,254,902	1,449,344	Transmission and Distribution	1,494,951	1,494,951	1,494,951
1,237,899	1,306,438	1,412,918	Administration Department	1,470,826	1,470,826	1,470,826
3,578,164	3,657,926	4,010,016	TOTAL OPERATING BUDGET BY DEPARTMENT	4,160,178	4,160,178	4,160,178

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

RESOURCES

This fund accounts for the revenues generated for the operation, maintenance and upgrading of the water system.

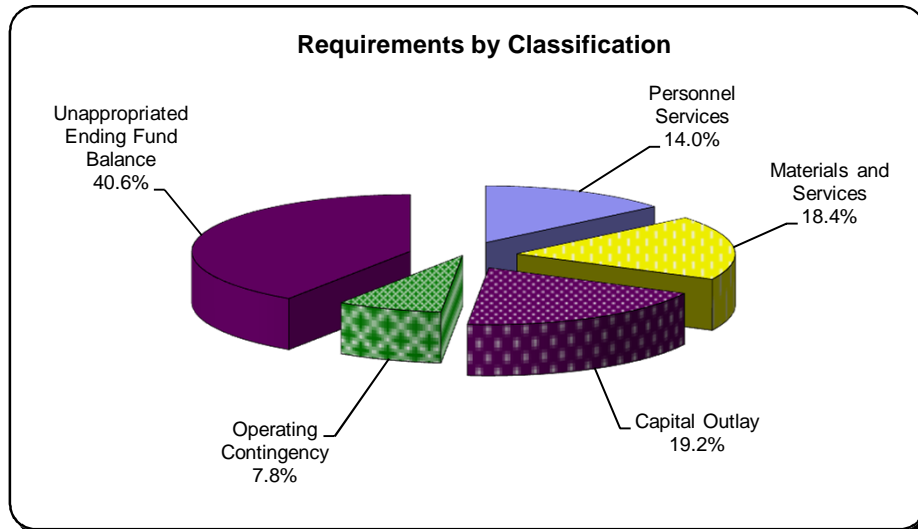
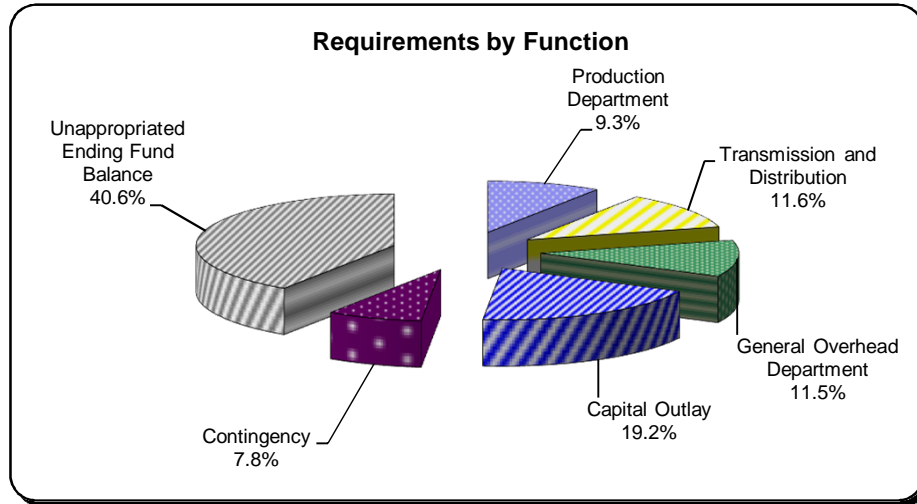
- Beginning Fund Balance - This is the estimated cash carryover from the current fiscal year ending June 30, 2018.
- Charges for Service - Revenues shown are estimates of what actual receipts will be considering the increase in the number of services, actual rates of collection, and other factors.
- Connection Fees - This fee reflects the average cost to connect new customers to the water system.
- System Development Charges - This fee reflects the additional cost of a new service to reimburse the system for previous system wide improvements or to help offset capacity demands. This charge complies with Oregon Revised Statutes.

CITY OF ROSEBURG, OREGON								
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018				PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
WATER FUND (530)								
4,160,611	4,955,734	5,633,103	00-00-301000	BEGINNING FUND BALANCE		6,552,883	6,552,883	6,552,883
REVENUES - (530)								
11,054	11,386	11,727	00-00-342120	Rental Income		12,000	12,000	12,000
2,937,432	3,106,320	3,275,000	00-00-343210	Charges-Residential Service		3,570,000	3,570,000	3,570,000
1,532,508	1,591,414	1,670,000	00-00-343220	Charges-Commercial Service		1,851,000	1,851,000	1,851,000
312,969	312,822	310,000	00-00-343230	Charges-Public Service		320,000	320,000	320,000
23,753	22,251	23,500	00-00-343235	Charges-Bulk Water		23,500	23,500	23,500
88,061	89,053	89,000	00-00-343240	Charges-Public Fire Protect		90,000	90,000	90,000
72,727	74,425	75,000	00-00-343245	Charges-Delinquent Fee		75,000	75,000	75,000
22,424	24,977	25,000	00-00-343250	Charges-Turn on		26,500	26,500	26,500
2,895	39,255	-	00-00-343255	Unbilled Revenue		-	-	-
43,850	47,720	75,000	00-00-343260	Connection Fees		50,000	50,000	50,000
500	5,293	1,500	00-00-343265	Special Connection Fees		2,000	2,000	2,000
97,180	168,653	200,000	00-00-343270	System Development Charges		100,000	100,000	100,000
3,795	6,746	5,000	00-00-343285	SDC Admin Fees		5,000	5,000	5,000
50,627	51,695	53,000	00-00-343290	Dixonville Surcharge		52,500	52,500	52,500
593	33,734	-	00-00-343310	Charges-Contractor O.A.R.'s		-	-	-
27,691	60,230	50,000	00-00-371100	Interest Income		100,000	100,000	100,000
459	159	100	60-40-371115	Assessment Interest		-	-	-
2,857	3,734	-	00-00-385100	Miscellaneous		-	-	-
6,180	6,683	6,000	00-00-385120	Recovery of Bad Debt		6,000	6,000	6,000
15,056	6,819	-	00-00-392100	Proceeds From Asset Sales		-	-	-
5,252,611	5,663,369	5,869,827	TOTAL REVENUES			6,283,500	6,283,500	6,283,500
9,413,222	10,619,103	11,502,930	TOTAL REVENUES & BEGINNING FUND BALANCE			12,836,383	12,836,383	12,836,383



CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

The following charts show Water Fund expenditures by function and by classification. The fund operates under the supervision of the Public Works Director. The Production and Transmission and Distribution departments include direct personnel costs. Administrative positions budgeted in the Water Fund in previous years are now included in the Public Works Department of the General Fund. The Water Fund is charged an administrative fee for public works management services which is listed in the materials and services section of the Administration Department.



CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

PRODUCTION DEPARTMENT

CURRENT OPERATIONS

The production division is responsible for the operation and maintenance of the Winchester Water Treatment Plant. The City is currently producing an average of about 4.6 million gallons per day (MGD). Peak day water production in 2010 was 10.6 MGD. The capacity of the treatment plant is approximately 12 MGD. Planning for expansion of the plant from 12 MGD to 18 MGD will be a future project. The City accepted the Water Treatment Plant Preliminary Design Report in March 2010, which outlines upgrades and improvements recommended for the facility.

Personal Services: This is the cost associated with staffing needed to operate the water treatment plant 24-hours per day, 7-days per week.

Materials and Services: This budget reflects relatively few changes in production and captures increases in the cost of power and chemicals required to produce drinking water.

DEPARTMENT GOALS-CURRENT YEAR

1. Upgrade plant supervisory control and data acquisition (SCADA) system in conjunction with distribution system SCADA upgrade.
2. Evaluate/plan to replace end of life hypochlorite generating system.
3. Continue to evaluate plant to identify improved efficiencies and opportunities to reduce energy consumption.

PERSONNEL HISTORY

Position history is detailed as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Treatment Plant Operator	5.0	5.0	5.0	5.0
Plant Superintendent	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total:	6.0	6.0	6.0	6.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
WATER FUND (530) - PRODUCTION DEPARTMENT						
PERSONNEL SERVICES - 6010						
356,769	372,723	377,567	Salaries and Wages	390,784	390,784	390,784
247,332	302,969	273,757	Employee Benefits	292,252	292,252	292,252
604,101	675,692	651,324	Total	683,036	683,036	683,036
MATERIALS AND SERVICES - 6010						
2,355	2,405	2,500	41-3010 Lodging and Registration	3,000	3,000	3,000
188	590	500	41-3015 Meals and Mileage	600	600	600
1,018	1,512	2,000	41-3040 Dues and Subscriptions	2,000	2,000	2,000
-	-	1,000	41-3310 Professional Services	1,000	1,000	1,000
7,036	2,716	8,500	41-3690 Contracted Services Miscellaneous	14,000	14,000	14,000
11,709	19,232	28,000	41-3850 Water and Bacterial Analysis	28,000	28,000	28,000
-	-	2,000	41-3910 Hardware Non Capital	2,000	2,000	2,000
4,703	1,170	1,500	41-3915 Software Non Capital	1,500	1,500	1,500
2,408	550	2,000	41-3920 Technology-Support and Maintenance	2,000	2,000	2,000
1,130	1,830	1,800	41-4210 Telephone Communications	1,800	1,800	1,800
122	150	130	41-4215 Cellular Phone	130	130	130
1,011	198	1,000	41-4510 Office Supplies	1,000	1,000	1,000
21,331	17,304	20,000	41-4525 Materials & Supplies-Pumping	20,000	20,000	20,000
61,872	53,546	61,000	41-4540 Chemicals/Wholesale Water	61,000	61,000	61,000
2,663	732	3,000	41-4545 General Materials	3,000	3,000	3,000
11,272	14,412	16,000	41-4570 Materials and Supplies-Treatment	16,000	16,000	16,000
630	140	1,000	41-4580 Office Equipment/Furniture	1,000	1,000	1,000
20,666	13,358	20,000	41-4810 Building and Grounds Maintenance	25,000	25,000	25,000
665	1,209	600	41-4815 Vehicle Expense-Maintenance	1,200	1,200	1,200
820	698	1,000	41-4820 Vehicle Expense-Fuel	1,200	1,200	1,200
13,773	10,295	14,000	41-4830 Equipment Maintenance	14,000	14,000	14,000
902	931	1,000	41-5120 Uniforms	1,000	1,000	1,000
277,414	268,702	300,000	41-5410 Utilities-Power	303,000	303,000	303,000
-	8,517	-	41-5420 Utilities-Natural Gas	-	-	-
-	-	7,200	41-5430 Utilities- Water	7,200	7,200	7,200
300	335	360	41-5435 Utilities-Sewer	360	360	360
372	362	340	41-5440 Utilities-Garbage Service	375	375	375
444,360	420,894	496,430	Total	511,365	511,365	511,365
1,048,461	1,096,586	1,147,754	TOTAL WATER PRODUCTION DEPARTMENT	1,194,401	1,194,401	1,194,401

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

TRANSMISSION AND DISTRIBUTION DEPARTMENT

CURRENT OPERATIONS

The transmission and distribution system consists of parallel transmission mains between the treatment plant and the main reservoirs, transmission mains to various parts of town, storage facilities with 10.7 million-gallons of capacity, and 197 miles of transmission and distribution lines. This division is responsible for maintenance of the system as well as installation of new services and meters.

DEPARTMENT GOALS-PRIOR YEAR

1. Implement a program to pressure wash one or two steel reservoirs annually (depending on size).
2. Repaint exterior of pump stations as needed.
3. Continue the meter replacement program as part of a twenty year replacement cycle goal.
4. Continue to work with the Engineering Division on developing a system operations manual.
5. Continue the valve exercising and blow off flushing program and water main replacement program.

DEPARTMENT GOALS-CURRENT YEAR

1. Work with Engineering to identify and implement software solutions for asset and maintenance management.
2. Continue to collect GPS data for integration with GIS upgrades.
3. Continue previously implemented programs.

PERSONNEL HISTORY

Position history is detailed as follows:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Water Maintenance I	3.0	3.0	2.0	2.0
Water Maintenance II	4.0	3.0	4.0	4.0
Water Maintenance III	3.0	4.0	4.0	4.0
Water Superintendent	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	11.0	11.0	11.0	11.0

CITY OF ROSEBURG, OREGON									
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019			
WATER FUND (530) -TRANSMISSION & DISTRIBUTION DEPARTMENT									
PERSONNEL SERVICES - 6510									
569,714	583,135	618,250	Salaries and Wages	634,882	634,882	634,882			
414,037	358,647	467,327	Employee Benefits	485,279	485,279	485,279			
983,751	941,782	1,085,577	Total	1,120,161	1,120,161	1,120,161			
MATERIALS AND SERVICES - 6510									
1,795	2,100	3,000	41-3010 Lodging and Registration	3,000	3,000	3,000			
297	308	500	41-3015 Meals and Mileage	500	500	500			
470	995	1,000	41-3040 Dues and Subscriptions	1,000	1,000	1,000			
1,980	1,370	2,000	41-3350 Professional Services	2,000	2,000	2,000			
13,171	23,324	18,500	41-3630 Contracted Services	18,500	18,500	18,500			
639	652	500	41-3690 Miscellaneous	500	500	500			
101	101	102	41-3845 Property Taxes	5,000	5,000	5,000			
2,740	-	5,000	41-3910 Hardware Non Capital	500	500	500			
748	444	750	41-4210 Telephone Communications	2,700	2,700	2,700			
1,902	2,321	2,000	41-4215 Cellular Phone	15,000	15,000	15,000			
14,251	11,676	15,000	41-4225 Communications-Telemetry	500	500	500			
67	161	500	41-4510 Office Supplies	5,000	5,000	5,000			
990	4,010	5,000	41-4515 Equipment Non Capital	65,000	65,000	65,000			
67,444	45,682	65,000	41-4545 Materials and Supplies	250	250	250			
-	-	250	41-4580 Office Equipment and Furniture	20,000	20,000	20,000			
8,002	14,229	20,000	41-4810 Building and Grounds Maintenance	9,500	9,500	9,500			
5,616	7,900	9,500	41-4815 Vehicle Expense-Maintenance	20,000	20,000	20,000			
16,473	16,735	20,000	41-4820 Vehicle Expense-Fuel	4,000	4,000	4,000			
957	4,157	4,000	41-4825 Vehicle Expense-Tires	12,000	12,000	12,000			
-	1,475	5,000	41-4830 Equipment Maintenance-Pump Stations	60,000	60,000	60,000			
73,759	57,324	62,000	41-4860 Replacement Services and Meters	17,000	17,000	17,000			
10,545	13,619	20,000	41-4861 New Services and Meters	25,000	25,000	25,000			
9,974	24,035	15,000	41-4865 Patching	5,000	5,000	5,000			
3,599	4,281	5,000	41-5120 Uniforms	66,000	66,000	66,000			
60,238	61,706	68,500	41-5410 Utilities-Power	7,600	7,600	7,600			
5,772	7,292	6,950	41-5420 Utilities-Natural Gas	2,200	2,200	2,200			
1,150	2,397	2,225	41-5430 Utilities-Water	790	790	790			
655	732	790	41-5435 Utilities-Sewer	1,300	1,300	1,300			
1,132	1,219	1,200	41-5440 Utilities-Garbage	4,950	4,950	4,950			
3,586	2,875	4,500	41-5455 Utilities-Storm Drainage	-	-	-			
308,053	313,120	363,767	Total	374,790	374,790	374,790			
1,291,804	1,254,902	1,449,344	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT				1,494,951	1,494,951	1,494,951

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

ADMINISTRATION DEPARTMENT

CURRENT OPERATIONS

The Public Works Administration and Engineering Divisions are responsible for the administrative function of the Water Utility. Administrative functions include planning, design, inspections, water meter applications, customer service, and municipal code enforcement. An indirect allocation from the Water Service Fund to the General Fund accounts for the Public Works Department's costs to perform these functions. Overhead items such as insurance, planning, contracted services, and the franchise fee are also included in this portion of the budget. General Fund departments provide financial, risk management, personnel and other administrative services to the utility and are reimbursed through City service line items.

Materials and Services: City Services - This is for the administrative services provided by the General Fund and reimbursed by the Water Service Fund.

Franchise Fee: This franchise fee is paid to the City General Fund. It is based on approximately 5% of gross sales of the fund.

CITY OF ROSEBURG, OREGON							
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018			PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
WATER FUND (530)-ADMINISTRATION DEPARTMENT							
MATERIALS AND SERVICES - 6810							
3,788	3,876	4,000	41-3040	Dues and Subscriptions	4,200	4,200	4,200
320,181	342,062	350,116	41-3210	City Services-Management	373,278	373,278	373,278
465,595	515,598	547,982	41-3230	City Services-Public Works	570,048	570,048	570,048
15,000	-	-	41-3250	City Services-Fire	-	-	-
564	1,599	7,500	41-3310	Legal Services	-	-	-
5,597	5,211	6,500	41-3315	Audit Services	6,500	6,500	6,500
1,278	1,519	1,500	41-3690	Contracted Services	1,600	1,600	1,600
71	264	300	41-3810	Recording	300	300	300
239,577	251,208	272,125	41-3840	Franchise Fee	287,050	287,050	287,050
28,500	25,519	38,000	41-3870	Bad Debts Allowance	38,000	38,000	38,000
14,804	19,669	22,000	41-3885	Banking Fees	23,000	23,000	23,000
-	-	-	41-3910	Hardware Non Capital	1,500	1,500	1,500
5,398	5,307	6,000	41-3915	Software Non Capital	7,500	7,500	7,500
46,765	45,232	45,950	41-3920	Technology-Support and Maintenance	52,000	52,000	52,000
-	-	-	41-4215	Cellular Phone	500	500	500
9,807	13,143	12,000	41-4510	Office Supplies	12,000	12,000	12,000
35,368	30,117	45,000	41-4520	Postage	40,000	40,000	40,000
-	23	-	41-4545	Materials and Supplies	-	-	-
394	1,051	1,000	41-4580	Office Equipment/Furniture	1,000	1,000	1,000
-	307	-	41-4810	Buildings & Grounds	-	-	-
640	-	-	41-4815	Vehicle Expense-Maintenance	-	-	-
3,336	2,905	5,000	41-4820	Vehicle Expense-Fuel	5,000	5,000	5,000
-	-	750	41-4825	Vehicle Tires	750	750	750
-	-	1,000	41-5120	Uniforms	1,000	1,000	1,000
4,864	4,743	5,225	41-5710	Insurance-Automobile	6,700	6,700	6,700
18,768	19,468	21,420	41-5715	Insurance-General Liability	21,500	21,500	21,500
13,283	13,549	15,000	41-5720	Insurance-Property	13,300	13,300	13,300
3,263	2,916	3,250	41-5740	Insruance-Equipment	3,000	3,000	3,000
1,058	1,152	1,300	41-5790	Insurance-Miscellaneous	1,100	1,100	1,100
1,237,899	1,306,438	1,412,918	Total		1,470,826	1,470,826	1,470,826
1,237,899	1,306,438	1,412,918	TOTAL ADMINISTRATION DEPARTMENT		1,470,826	1,470,826	1,470,826

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

CAPITAL OUTLAY

Capital outlay continues to be budgeted for system replacement and upgrading in accordance with the Water System Master Plan. A Capital Improvement Plan (CIP) for FY 2018-19 is listed on the attached summary of Capital Projects, Table W-1. The major projects planned for construction in the year are described below.

Improvements-Main Replacement: The City replaces mains, which are not cost effective to repair, with lines that meet the current code requirements for domestic and fire flows. The 2018-19 budget includes the replacement of mains to facilitate an ODOT project on Harvard and Bellows and the second phase of the Downtown Improvements.

Improvements-New Mains & Transmission Mains: Funds for construction of new mains are reserved for undetermined projects to be done in conjunction with streets under construction. Transmission main expenditures include piping improvements at the main reservoir complex and cathodic protection improvements.

Improvements-Water Treatment Plant: In 2009, the City completed the Long-Range Water Supply Plan and Water Treatment Facilities Preliminary Design Report, which will direct future upgrades at the Winchester Water Plant. This line item includes planned telemetry improvements and design of upgrades to the chlorine generation system. The proposed improvements are itemized on Table W-1.

Improvements-Reservoir: Projects include improvements to the reservoirs and pump stations within the system.

Contractor Advance Projects: This is budgeted to anticipate requests by users and developers to add services to the system. The contracting party reimburses the costs.

OPERATING CONTINGENCY

This is an amount proposed to finance occurrences not known by the City at budget time. As in other funds, any expenditure from contingency must be reappropriated by the governing body into an existing appropriation category prior to the expenditure of funds. In accordance with State law, any unexpended amounts from the operation contingency appropriation are included in the unappropriated ending fund balance history. The prior year budget amount is included for comparison purposes only.

TABLE W-1
WATER CAPITAL IMPROVEMENT PROJECTS
FY 2018-19

Account	Account Name	Project	Description	Subtotal
7010	Land	Minor Property and Easements	As needed	\$5,000
7015	Buildings and Structures	Admin & Maintenance Facility	Buildings & Structures	\$10,000
7020	Equipment	Trailer	Replacement	\$20,000
7030	Water Vehicles	Half-ton Pickup	Replacement	\$40,000
7055	Mapping	GIS/Mapping	Mapping	\$35,000
7057	Improvements-Main Replacements			
		Harvard/Bellows Conflicts	Replacement/Upgrades	\$30,000
		Downtown Phase 2	Replacement/Upgrades	\$175,000
		Misc	To be determined	\$50,000
Total				\$255,000
7061	Improvements-New Mains			
		Taft to Danita	Construction	\$90,000
		Knoll Street	Construction	\$25,000
Total				\$115,000
7065	Plant Improvements			
		Chlorine Generation	Design	\$200,000
		Telemetry Upgrades	Upgrades	\$1,300,000
		Misc	To be determined	\$50,000
Total				\$1,550,000
7066	Improvements-Reservoir			
		Ladder safety cage upgrades	Stacie Ct & Terrace	\$30,000
		Cathodic Upgrades	Grange	\$30,000
		Misc	To be determined	\$25,000
Total				\$85,000
7067	Transmission Main			
		West Avenue Main Extension	Design	\$250,000
		Hooker Road Intertie Inspection	20 and 30-inch	\$45,000
		Misc	To be determined	\$50,000
Total				\$345,000
7070	LID Mains-Contractors	None Planned		\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers		\$0
TOTAL WATER FUND CAPITAL				\$2,460,000

CITY OF ROSEBURG, OREGON						
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
WATER FUND (530)						
CAPITAL OUTLAY - 7575						
-	-	5,000	41-7010 Land	5,000	5,000	5,000
3,746	-	10,000	41-7015 Buildings and Structures	10,000	10,000	10,000
199,087	42,888	-	41-7020 Equipment	20,000	20,000	20,000
49,443	154,150	40,000	41-7030 Water Vehicles	40,000	40,000	40,000
8,784	2,150	10,000	41-7055 Mapping	35,000	35,000	35,000
329,181	119,056	170,000	41-7057 Improvements-Main Replacement	255,000	255,000	255,000
-	14,291	5,000	41-7061 Improvements-New Mains	115,000	115,000	115,000
71,887	281,050	1,225,000	41-7065 Plant Improvements	1,550,000	1,550,000	1,550,000
-	68,344	122,500	41-7066 Improvements-Reservoir	85,000	85,000	85,000
150,560	319,156	440,000	41-7067 Transmission Main	345,000	345,000	345,000
812,688	1,001,085	2,027,500	Total	2,460,000	2,460,000	2,460,000
4,390,852	4,659,011	6,037,516	TOTAL EXPENDITURES	6,620,178	6,620,178	6,620,178
OPERATING CONTINGENCY - 9091						
-	-	1,000,000	530-9091-60-9010	1,000,000	1,000,000	1,000,000
5,022,370	5,960,092	4,465,414	UNAPPROPRIATED ENDING FUND BALANCE	5,216,205	5,216,205	5,216,205
9,413,222	10,619,103	11,502,930	TOTAL EXPENDITURES & ENDING FUND BALANCE	12,836,383	12,836,383	12,836,383

CITY OF ROSEBURG, OREGON

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INTERNAL SERVICE FUND

Workers' Compensation Fund 136-138



CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

The Workers' Compensation Fund is an internal service fund established in 1987 that is used to account for the financing of the City's self-insured worker's compensation costs. Workers' Compensation expenditures include claims costs, safety and wellness equipment and training, excess insurance premium and bond premium.

The program instituted by the City includes an aggressive internal claims management program, assistance from a consulting industrial hygiene and safety professional and the active participation of the employee Safety Committee. The City is liable for direct payment of individual claims and time loss not to exceed \$500,000 per occurrence. Each claim in excess of the specified payment amounts is covered by an excess insurance policy up to the statutory maximum.

In addition to the claims management program, the City has instituted safety and wellness procedures to allow employees to involve themselves directly in the program. That has been successful in helping to control costs. Wellness activities, safety equipment, training classes and videos have been provided with Workers' Compensation Fund dollars. As dollars are available, the Safety Committee is also sharing in the cost of security measures for all work facilities. All these components help contribute to the reduction in work-related accidents and injuries. The Safety Committee and City employees are proud to have received a League of Oregon Cities Safety Award thirteen times in the last fourteen years.

CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

RESOURCES AND REQUIREMENTS

ACTUARIAL REVIEW

In order to appropriately fund the program and retain as much of our funding resources as possible for department operations, actuarial reviews are done by a contracted professional. The most recent review was completed in January 2017 for the fund as of June 30, 2016. Additional reviews are conducted every two years to ensure that the fund remains appropriately funded and actuarially sound.

RESOURCES

- ◆ Beginning Fund Balance – This is the estimated carryover available to the fund at the end of the current fiscal year. Total required reserves per the actuarial analysis as of June 30, 2016 are \$296,000. The City is continuing to build reserve balance impacted by settlements of two prior year claims.
- ◆ Interdepartmental Charges – Charges to departments are based on a state generated manual for workers' compensation premiums as determined by the Department of Consumer and Business Services. The City also has amended the amount outlined in the manual when the financial status of the fund supports modifications in resources. The City will continue to use adjusted internal rates to restore depleted reserves that are an outcome of prior year settlements.
- ◆ Additional resources may include reimbursements from the state Employer-At-Injury Program and reimbursements from our Workers' Compensation excess insurance carrier.

REQUIREMENTS

- ◆ City Services – Management – This is a reimbursement to General Fund for administrative costs.
- ◆ Contracted Services – This amount is being budgeted to fund consultation and claims management services.
- ◆ Workers' Compensation – This is an amount for general workers' compensation expenses which include time loss, medical and other related costs.
- ◆ Insurance – This is the cost of excess insurance and a bond with the State.
- ◆ Safety and Training – This amount is for safety equipment which complies with new standards and possible correction of some safety concerns at work sites.

			CITY OF ROSEBURG, OREGON				
ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018			PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			WORKER'S COMPENSATION (610)				
463,746	372,686	406,325	00-00-301000	BEGINNING FUND BALANCE	586,911	586,911	586,911
			REVENUES - (610)				
274,204	344,001	356,755	00-00-341000	Interdept Charges-General	357,914	357,914	357,914
106	124	121	00-00-341152	Interdept Charges-Airport/EDC	-	-	-
25,690	30,875	33,124	00-00-341153	Interdept Charges-Water	32,085	32,085	32,085
2,028	4,006	3,500	00-00-371100	Interest Income	8,000	8,000	8,000
8	38	-	00-00-385100	Miscellaneous	-	-	-
14,698	9,643	-	00-00-392300	Reimbursements	-	-	-
316,734	388,687	393,500	Total		397,999	397,999	397,999
780,480	761,373	799,825	TOTAL REVENUES & BEGINNING FUND BALANCE		984,910	984,910	984,910
			MATERIALS AND SERVICES - 7474				
1,729	2,600	3,500	41-3045	Wellness and Training	3,500	3,500	3,500
128	77	9,000	41-3050	Safety and Training	9,000	9,000	9,000
16,880	21,798	16,087	41-3210	City Services-Management	16,670	16,670	16,670
8,900	22,264	17,000	41-3630	Contracted Services	17,000	17,000	17,000
297,863	136,223	225,000	41-3855	Workers' Compensation	230,000	230,000	230,000
82,294	82,188	100,000	41-5730	Insurance	105,000	105,000	105,000
407,794	265,150	370,587	Total		381,170	381,170	381,170
407,794	265,150	370,587	TOTAL EXPENDITURES		381,170	381,170	381,170
			OPERATING CONTINGENCY - 9091				
-	-	429,238	60-9010		603,740	603,740	603,740
372,686	496,223	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
780,480	761,373	799,825	TOTAL EXPENDITURES & ENDING FUND BALANCE		984,910	984,910	984,910



CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON FUND DESCRIPTIONS AND ACCOUNTING METHODS

GENERAL FUND

This fund is used to account for all financial resources of the City, except those to be accounted for in another fund. Resources include beginning fund balance, property taxes, other taxes, franchise fees, state and local shared revenues, licenses and permits and charges for services. Expenditures are for the City Manager Department, Finance and Management Services, Community Development, Library, Public Works, Parks and Recreation, Police, Municipal Court and Fire. This fund uses the modified accrual method of accounting.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds account for transactions on the modified accrual method of accounting.

Grant Special Revenue Fund. This fund accounts for the proceeds of general governmental grants nonspecific to other funds.

Hotel/Motel Tax Fund. This fund is used to account for proceeds from the City's 8% Hotel/Motel Transient Room Tax. By ordinance, the revenues generated are to be used for tourism promotion, street light and sidewalk improvements and economic development. The economic development portion of the taxes is transferred to the Economic Development Fund; the street light and sidewalk portion is transferred to the Street Light/Sidewalk Fund; with the balance for tourism is budgeted to be expended out of this fund.

Sidewalk Fund. This fund accounts for the City's sidewalk and street light improvements. Revenue, established by ordinance, is from the hotel/motel transient room tax.

Bike Trail Fund. This fund is used to account for the State mandated 1% of gasoline subventions and for grant proceeds. These revenues will be used to implement the bikeway master plan in the City.

Golf Fund. Prior to privatization of the Golf Course operations in April, 2013, this fund was used to account for the Municipal Golf Course as an enterprise fund. With privatization of operations the fund evolved to a special revenue fund to account for the management of the operational contract and certain maintenance liabilities the City still maintains.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

Economic Development Fund. The primary revenue source is a transfer from the Hotel/Motel Tax Fund. Expenditures are for economic development activities and are under the auspices of the Economic Development Commission.

Library Special Revenue Fund. The primary revenue sources are grants and donations, which are restricted solely for the use of the Library and its programs.

Stewart Trust Fund. The revenue to this fund is investment income. Expenditures must be for Stewart Park and/or Legion Field improvements and maintenance.

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources to be used to pay long-term bonded debt. Expenditures and revenues are accounted for on the modified accrual basis of accounting.

Debt Retirement Fund. The revenue in this fund is a transfer from the Urban Renewal General Fund. Funds are used to satisfy the annual debt service requirements on the \$4.5 million line-of-credit in accordance with an intergovernmental agreement with the Urban Renewal Agency.

Pension Bond Debt Service Fund. The revenue in this fund comes from a self-imposed charge of 4% on payroll. Funds are used to satisfy the annual debt service requirements on the 2013 Full Faith and Credit Pension Bond.

CAPITAL PROJECTS FUNDS

Capital project funds are established to account for financial resources which are used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds, internal service funds, special assessment funds and trust funds). Capital project funds use the modified accrual method of accounting.

Transportation Fund. This fund is used to account for revenue from government grants, interagency funds, state gas taxes and transportation system development charges. Expenditures are for infrastructure construction and major improvements other than those related to drainage, parks and proprietary fund assets.

Park Improvement Fund. Historically, this fund has been used to account for grant revenues and a transfer from General Fund. The budget includes system development charge fees.

Equipment Replacement Fund. This fund accumulates revenues to be used for the purpose of general operation and public safety vehicles and equipment. Long-term projections are used to determine annual requirements to meet City vehicle and equipment needs.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

Assessment Improvement Fund. This fund accounts for construction of special local improvements, usually streets, sidewalks and other needed infrastructure. Revenues are from short-term borrowing and unbonded assessments. Expenditures are for the entire cost of the project.

Facilities Replacement Fund. This fund was created in 1999-2000 to provide resources for replacement and improvement of City facilities. Transfers from the General Fund are received when funding is available.

ENTERPRISE FUNDS

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Enterprise funds use the full accrual basis of accounting for financial statement purposes

Storm Drainage Fund. This fund accounts for the revenues and operations of the City's storm drainage system. The principal source of revenue to this fund is user charges. Major expenditures will be for system improvements and capital development as identified in the recently completed Storm Drainage Master Plan.

Off Street Parking Fund. This is an enterprise fund established to account for the acquisition, operation and maintenance of the off street parking facilities. Revenues are from contract with DRA. Expenditures are for enforcement and facilities operations.

Airport. This fund is used to account for airport operations and maintenance. Revenues are from charges for services and grants. Expenditures are for facilities operations. Capital improvements to these facilities are made primarily from grant funds.

Water Service Fund. This fund accounts for the City's water utility operations and capital improvements. Revenues are from charges for services and expenditures are for operations and capital improvements.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

Workers' Compensation Fund. Revenues in this fund are from charges to other City departments. The City is self-insured for the first \$500,000 of workers' compensation claims per occurrence. Any one occurrence exceeding \$500,000 is covered by insurance up to \$2,000,000. Expenditures are for reported and expected claims, administrative operating costs and premium expense for excess insurance.

CITY OF ROSEBURG, OREGON

GLOSSARY

Accrual Basis. A method of accounting where revenues and expenditures are recorded when incurred rather than when cash is received or paid.

Annexation. The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Appropriation. An authorization from City Council for spending specific amounts of money for specified purposes during specific periods of time based on the adopted budget.

Assessed Value. The value set by the County Assessor on real and personal property as a basis for levying taxes.

Benefits. The non-salary portion of an employee's total compensation. A typical benefit package includes such things as insurance, retirement, vacation and sick leave.

Bonds. A written promise to pay a sum of money, called principal or face value, at a future date (maturity date) along with periodic interest paid at a specified rate. Bonds are typically used to finance long-term capital improvements.

Budget. A financial operating plan with estimated expenditures and expected revenues for a given period.

Capital Projects Funds. These funds account for resources to be used for the acquisition or construction of major capital facilities.

Capital Outlay. Expenditure for assets which generally have a useful life of more than one year (buildings, equipment, furniture, machinery, etc.).

Compression. The amount lost due to the constitutionally mandated property tax limitation.

Contingency. An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must authorize the use of any contingency appropriations.

Debt Service. Payment of interest and principal related to long-term debt.

Debt Service Funds. These funds account for the accumulation of resources to pay the debt on capital projects.

GLOSSARY, continued

Enterprise Funds. These funds account for operations that are financed and operated in a manner similar to private business enterprises. The cost of providing goods and services is recovered through user charges.

Expendable Trust Funds. Funds used to account for monies received that can be expended only on certain specific purposes.

Expenditures. The spending of money by the City for programs and projects included within the approved budget.

Fiscal Year. A 12-month period from July 1 to June 30 for which the City plans the use of its funds.

Fixed Assets. Assets with a long-term character such as land, buildings, furniture and other equipment.

Fund. An accounting entity with a self-balancing set of accounts which are segregate for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

General Fund. The fund used to account for the financial operations of the City which are not accounted for in any other fund.

Governmental Fund Types. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities.

Interdepartmental Charges. Reimbursement for services which are paid for out of one fund, but benefit the programs in another fund.

Local Option Levy. A levy for up to 5 years for operating purposes or up to 10 years for capital expenditures approved by voters.

Materials and Services. A classification of expenditures used in an operating budget that refers to planned purchases other than Personal Services or Capital Outlay.

Maximum Tax Rate. The maximum rate which may be imposed by the municipal entity in accordance with Oregon Revised Statute.

Modified Accrual Basis. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available” to finance expenditures of the current period). “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred.

GLOSSARY, continued

Operating Budget. Money spent on items needed in day to day government operations.

PERS. The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribute.

Personal Services. Payroll expenses such as wages, Social Security, retirement contributions and insurance benefits.

Proposed Budget. The financial and operating document submitted to the Budget Committee and the City Council for consideration.

Requirements. Total expenditures, reserves and ending unappropriated fund balance.

Reserves. Monies set aside for future use. No expenditures may be made out of this budgeted amount without a supplemental budget.

Resources. Total amounts available for appropriation consisting of the estimated beginning fund balance plus anticipated revenues.

Revenues. Monies received or anticipated by the City.

Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

Supplemental Budget. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Tax Anticipation Notes (TANS). TANS are a financing mechanism wherein a local government borrows all or part of the anticipated property tax revenues at the beginning of the fiscal year and repays the TANS out of the property tax collections.

Transfers. Amounts distributed from one fund to finance activities in another fund. Transfers are shown as a requirement in the originating fund and a resource in the receiving fund.

Unappropriated Ending Fund Balance. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide the City with needed cash until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.

CITY OF ROSEBURG, OREGON

PERSONNEL APPENDIX

Under the oversight of the City Manager, the City of Roseburg functions within a structured personnel system that complies with applicable law, the City Charter, City published policies and the terms of collective bargaining agreements. Management of the personnel system, as well as of benefit purchases and cost containment, is the assigned responsibility of the Human Resources Director. The Management Staff Assistants are also an integral part of the operation of these functions. The City Manager and Municipal Judge have individual contractual arrangements with the City Council.

The City of Roseburg employees are comprised of those covered by the contracts with the Roseburg Police Employees Association (RPEA), the International Association of Fire Fighters (IAFF) and the International Brotherhood of Electrical Workers (IBEW). In addition to the union contracts, the City has Personnel Policies that apply to all employees. City employees not subject to union contracts are our Mid Management positions and the Department Head Management Team. These individuals are not covered by a union contract due to the nature of their work, but are subject to the Personnel Policies and an Employee Handbook. In all instances, employees are to be reviewed at least annually, for their job performance and possible merit increase based upon satisfactory performance. The performance review date for each employee is the anniversary date of their employment or promotion to their current position.

Union employees are subject to a contractual salary schedule with progression in the salary steps based upon work performance and time in their position. By virtue of a previous arbitration award, Fire union employees receive a step increase based solely upon time in their position. The actual salary amounts, and the 5% step increases per position, are agreed upon when the contracts are renewed and are listed specifically in each of the contracts. In addition, the contracts may provide for an annual increase in the entire pay plan for July 1 of each contract year, which is usually the cost of living adjustment (COLA), and any negotiated/arbitration awarded additions.

The salaries of mid-management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for 2.5% differentials between salary steps. In specific extraordinary situations, with City Manager approval, Department Heads may reward employees with a one time 2.5% bonus that does not become part of their salary for future increases. The City Manager may make similar awards to the Management Team where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 2% COLA is budgeted for this group of employees for the 2018/19 Fiscal Year.

As of June 30, 2018, employees covered by the contract with the IAFF will have completed the last year of a three-year agreement. Negotiations for a successor contract are ongoing as of April 2018. The budget reflects an estimated 2% salary increase for this group. The contract with the RPEA represented employees runs through June 30, 2019. A 2% salary increase for this group has been budgeted according to the contract. The current contract with employees represented by the IBEW is in effect through June 30, 2020. A 2% salary increase has been budgeted according to the contract.

CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX

All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in force. Since merit increases are granted on the employee's anniversary of hire or promotion date, the annual salaries listed in the budget document will not always be a simple multiple of 12. Any necessary changes in salary or position during a budget year must be supported by documentation and are to be reviewed by Human Resources and approved by the City Manager. Under the supervision of the City Manager and within the parameters set by the City Council, this program is reviewed regularly to ensure the pay plan meets the needs of the City to ensure a stable, educated and viable workforce.

After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Human Resources Director and the current contracted City benefits agent, Rich Allm of Wilson Hiergood and Associates, have continued the City's long history of working with health insurance companies to receive the best value for the City's benefit dollars. Based upon data provided in regard to benefit utilization, we have budgeted an estimated percentage increase, but will not complete the benefit renewal process until after the written budget is produced and submitted to the Budget Committee. Staff researches industry pricing, available providers, utilization information, deductible options and customer service during the renewal process. Any wellness activities and employee awareness of healthier lifestyle choices should eventually have a positive effect upon employee health and the City budget. In addition, informational meetings with employees and year-end total benefit statements impress upon employees the cost and value of these benefits to us all.

As an added benefit, the City provides a flexible spending account (FSA) program available to all employees. This program allows employees to save their own pre-tax dollars to pay for unreimbursed medical or dependent care expenses. Health related information is made available to employees, and the City hopes to foster individual employee ownership of their health care choices and encourage employees to improve their health and well-being for both productivity and financial savings in health care payments. In addition, Health Reimbursement Arrangement (HRA) accounts are available to all but IAFF employees, adding an additional tax-advantaged opportunity for employees to best utilize limited health care dollars.

Respectfully submitted,



John VanWinkle
Human Resources Director
Office of the City Manager



APPENDIX D
FIRE DEPARTMENT PAY SCALE
JULY 1, 2017

FIREFIGHTER	HIRE	1 YEAR	2 YEAR	3 YEAR	4 YEAR
Base Pay	4703 19.3805	4938 20.3489	5186 21.3709	5446 22.4423	5719 23.5673
2%	4797 19.7679	5037 20.7569	5290 21.7995	5555 22.8915	5883 24.0371
4%	4891 20.1552	5136 21.1648	5393 22.2239	5664 23.3407	5948 24.5110
5%	4938 20.3489	5185 21.3668	5445 22.4382	5718 23.5632	6005 24.7459
6%	4985 20.5426	5234 21.5687	5497 22.6525	5773 23.7898	6062 24.9808
7%	5032 20.7363	5284 21.7747	5549 22.8668	5827 24.0124	6119 25.2157
8%	5079 20.9300	5333 21.9767	5601 23.0811	5882 24.2390	6177 25.4547
9%	5126 21.1236	5382 22.1786	5653 23.2953	5936 24.4615	6234 25.6896
10%	5173 21.3173	5432 22.3846	5705 23.5096	5991 24.6882	6291 25.9245
11%	5220 21.5110	5481 22.5865	5756 23.7198	6045 24.9107	6348 26.1593
12%	5267 21.7047	5531 22.7926	5808 23.9341	6100 25.1374	6405 26.3942
13%	5314 21.8984	5580 22.9945	5860 24.1484	6154 25.3599	6462 26.6291
14%	5361 22.0920	5629 23.1964	5912 24.3626	6208 25.5824	6520 26.8681

Fire Prevention	5286 30.4962	5553 32.0365	5823 33.5942	6118 35.2962	6426 37.0731
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2% over previous year

6% EMT Intermediate or Paramedic Certification

2% Haz Mat Team Members

2% Four Year College Degree (any major) OR

4% Four Year Degree in related field as determined by committee

2% Two Year Degree (Fire Science only)

2% Lead Emergency Medical Technician

APPENDIX D
FIRE DEPARTMENT PAY SCALE
JULY 1, 2017

PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	6062 24.9808	6556 27.0165
2%	6183 25.4794	6687 27.5563
3%	6304 25.9780	6818 28.0962
5%	6365 26.2294	6884 28.3681
6%	6426 26.4808	6949 28.6360
7%	6486 26.7280	7015 28.9080
8%	6547 26.9794	7080 29.1758
9%	6608 27.2308	7146 29.4478
10%	6668 27.4780	7212 29.7198
11%	6729 27.7294	7277 29.9876
12%	6789 27.9767	7343 30.2596
13%	6850 28.2280	7408 30.5275
14%	6911 28.4794	7474 30.7995

6% EMT Intermediate or Paramedic Certification
2% Haz Mat Team Members
2% Four Year College Degree (any major)
2% Two Year Degree (Fire Science only)
2% Lead Emergency Medical Technician

POLICE DEPARTMENT
JULY 1, 2018 2% over FY 2017-2018

3%	Bachelor's Degree (only if Intermediate or Advanced degree not held)	4%	Intermediate Certificate
5%	Field Training Officer	8%	Advanced Certificate
3%	Sign Language or Spanish	7%	Detective
6%	Motorcycle Officer	3%	Training Coordinator
6%	School Resource Officer	5%	Records Training
5%	K-9 Officer		

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records Specialist	3180	3339	3506	3681	3865	4058
	18.3465	19.2638	20.2273	21.2369	22.2985	23.4120
Plus 3%	3275	3439	3611	3791	3981	4180
	18.8946	19.8408	20.8331	21.8716	22.9677	24.1158

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Admin Technician	3433	3605	3785	3974	4173	4382
	19.8062	20.7985	21.8370	22.9274	24.0755	25.2813
Plus 3%	3536	3713	3899	4093	4298	4513
	20.4004	21.4216	22.4947	23.6139	24.7966	26.0370

CORPORAL

TITLE	
Corporal	6505
	37.5296
Plus 3%	6700
	38.6546
Plus 4%	6765
	39.0296
Plus 5%	6830
	39.4046
Plus 6%	6895
	39.7796
Plus 7%	6960
	40.1546
Plus 8%	7025
	40.5296
Plus 9%	7090
	40.9046
Plus 10%	7156
	41.2854

Plus 11%	7221
	41.6604
Plus 12%	7286
	42.0354
Plus 13%	7351
	42.4104
Plus 14%	7416
	42.7854
Plus 15%	7481
	43.1604
Plus 16%	7546
	43.5355
Plus 17%	7611
	43.9105
Plus 18%	7676
	44.2855
Plus 19%	7741
	44.6605

POLICE DEPARTMENT
JULY 1, 2018 2% over FY 2017-2018

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MASTER
Police Officer	4410 25.4428	4631 26.7178	4863 28.0563	5106 29.4583	5361 30.9294	5630 32.4814	5912 34.1083
Plus 3%	4542 26.2044	4770 27.5198	5009 28.8986	5259 30.3410	5522 31.8583	5799 33.4564	6089 35.1295
Plus 4%	4586 26.4582	4816 27.7851	5058 29.1813	5310 30.6352	5575 32.1641	5855 33.7795	6148 35.4699
Plus 5%	4631 26.7178	4863 28.0563	5106 29.4583	5361 30.9294	5629 32.4756	5912 34.1083	6208 35.8161
Plus 6%	4675 26.9717	4909 28.3217	5155 29.7410	5412 31.2237	5683 32.7872	5968 34.4314	6267 36.1565
Plus 7%	4719 27.2255	4955 28.5871	5203 30.0179	5463 31.5179	5736 33.0929	6024 34.7545	6326 36.4949
Plus 8%	4763 27.4794	5001 28.8525	5252 30.3006	5514 31.8122	5790 33.4045	6080 35.0776	6385 36.8372
Plus 9%	4807 27.7332	5048 29.1236	5301 30.5833	5566 32.1122	5843 33.7103	6137 35.4065	6444 37.1776
Plus 10%	4851 27.9871	5094 29.3890	5349 30.8602	5617 32.4064	5897 34.0218	6193 35.7295	6503 37.5180
Plus 11%	4895 28.24095	5140 29.6554	5398 31.1429	5668 32.7006	5951 34.3334	6249 36.0526	6562 37.8584
Plus 12%	4939 28.4949	5187 29.9256	5447 31.4256	5719 32.9949	6004 34.6391	6306 36.3815	6621 38.1988
Plus 13%	4983 28.7486	5233 30.1910	5495 31.7025	5770 33.2891	6058 34.9507	6362 36.7046	6681 38.5450
Plus 14%	5027 29.0025	5279 30.4564	5544 31.9852	5821 33.5833	6112 35.2622	6418 37.0276	6740 38.8854
Plus 15%	5072 29.2621	5326 30.7275	5592 32.2622	5872 33.8776	6165 35.5680	6475 37.3565	6799 39.2258
Plus 16%	5116 29.5160	5372 30.9929	5641 32.5449	5923 34.1718	6219 35.8795	6531 37.6796	6858 39.5661
Plus 17%	5160 29.7698	5418 31.2583	5690 32.8276	5974 34.4660	6272 36.1853`	6587 38.0027	6917 39.9065
Plus 18%	5204 30.0237	5465 31.5295	5738 33.1045	6025 34.7603	6326 36.4969	6643 38.3257	6976 40.2469
Plus 19%	5248 30.2775	5511 31.7948	5787 33.3872	6076 35.0545	6380 36.8084	6700 38.6546	7035 40.5873

NONREPRESENTED EMPLOYEES - 07-01-18												
RANGE	POSITIONS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
1		\$3,344 19.2927	\$3,428 19.7750	\$3,513 20.2694	\$3,601 20.7761	\$3,691 21.2955	\$3,783 21.8279	\$3,878 22.3736	\$3,975 22.9329	\$4,074 23.5063	\$4,176 24.0939	\$4,281 24.6963
2	Acct Tech Payroll Technician Staff Assistants (Admin, Fire, PW)	\$3,631 20.9496	\$3,722 21.4734	\$3,815 22.0102	\$3,910 22.5605	\$4,008 23.1245	\$4,108 23.7026	\$4,211 24.2952	\$4,316 24.9025	\$4,424 25.5251	\$4,535 26.1632	\$4,648 26.8173
3	Court Supervisor	\$3,938 22.7197	\$4,036 23.2877	\$4,137 23.8699	\$4,241 24.4666	\$4,347 25.0783	\$4,455 25.7052	\$4,567 26.3478	\$4,681 27.0065	\$4,798 27.6817	\$4,918 28.3738	\$5,041 29.0831
4	Police Staff Asst Civil Engineer I	\$4,335 25.0101	\$4,443 25.6353	\$4,554 26.2762	\$4,668 26.9331	\$4,785 27.6065	\$4,905 28.2966	\$5,027 29.0040	\$5,153 29.7291	\$5,282 30.4724	\$5,414 31.2342	\$5,549 32.0150
5		\$4,636 26.7467	\$4,752 27.4153	\$4,871 28.1007	\$4,992 28.8032	\$5,117 29.5233	\$5,245 30.2614	\$5,376 31.0179	\$5,511 31.7934	\$5,649 32.5882	\$5,790 33.4029	\$5,934 34.2380
6	Accountant Info Technician	\$5,031 29.0256	\$5,157 29.7512	\$5,286 30.4950	\$5,418 31.2574	\$5,553 32.0388	\$5,692 32.8398	\$5,834 33.6607	\$5,980 34.5023	\$6,130 35.3648	\$6,283 36.2489	\$6,440 37.1552
7	Lead Accountant Civil Engineer II Superintendent	\$5,460 31.5006	\$5,597 32.2881	\$5,736 33.0953	\$5,880 33.9227	\$6,027 34.7708	\$6,177 35.6400	\$6,332 36.5310	\$6,490 37.4443	\$6,652 38.3804	\$6,819 39.3399	\$6,989 40.3234
8	Park & Rec manager Senior Planner Airport Director	\$5,921 34.1603	\$6,069 35.0143	\$6,221 35.8896	\$6,376 36.7869	\$6,536 37.7065	\$6,699 38.6492	\$6,867 39.6154	\$7,038 40.6058	\$7,214 41.6210	\$7,395 42.6615	\$7,579 43.7280
9	Civil Engineer III Deputy Fire Marshal IT Manager	\$6,423 37.0565	\$6,584 37.9829	\$6,748 38.9325	\$6,917 39.9058	\$7,090 40.9034	\$7,267 41.9260	\$7,449 42.9742	\$7,635 44.0485	\$7,826 45.1497	\$8,021 46.2785	\$8,222 47.4354
10	Fire Marshal Library Director	\$6,967 40.1950	\$7,141 41.1999	\$7,320 42.2299	\$7,503 43.2856	\$7,690 44.3678	\$7,883 45.4770	\$8,080 46.6139	\$8,282 47.7792	\$8,489 48.9737	\$8,701 50.1981	\$8,918 51.4530
11	City Engineer Managing Engineer City Recorder Human Res Director	\$7,563 43.6335	\$7,752 44.7244	\$7,946 45.8425	\$8,145 46.9885	\$8,348 48.1633	\$8,557 49.3673	\$8,771 50.6015	\$8,990 51.8666	\$9,215 53.1632	\$9,445 54.4923	\$9,681 55.8546
12	Com Devel Director Finance Director	\$8,209 47.3605	\$8,414 48.5445	\$8,625 49.7582	\$8,840 51.0021	\$9,061 52.2772	\$9,288 53.5841	\$9,520 54.9237	\$9,758 56.2968	\$10,002 57.7042	\$10,252 59.1468	\$10,508 60.6255
13	Fire Chief Police Chief Public Works Director	\$8,901 51.3529	\$9,124 49.4972	\$9,352 53.9527	\$9,585 55.3015	\$9,825 56.6840	\$10,071 58.1011	\$10,322 59.5536	\$10,580 61.0425	\$10,845 62.5685	\$11,116 64.1327	\$11,394 65.7361
14	Police Sergeant							\$7,654 44.1611	\$7,846 45.2651	\$8,042 46.3968	\$8,243 47.5567	\$8,449 48.7456
15	Battalion Chief							\$7,654 31.5426	\$7,846 32.3312	\$8,042 33.1395	\$8,243 33.9679	\$8,449 34.81714
16	Police Lieutenant							\$8,220 47.4238	\$8,425 48.6094	\$8,636 49.8246	\$8,852 51.0702	\$9,073 52.3470
17	Police Captain Assistant Fire Chief							\$9,041 52.1597	\$9,267 53.4637	\$9,499 54.8003	\$9,736 56.1703	\$9,979 57.5746

**CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX
MANAGER SALARIES**

POSITION	ACTUAL 2015/16	ACTUAL 2016/17	ADOPTED 2017/18	PROJECTED 2017/18	BUDGETED 2018/19
City Manager	135,252	141,402	145,998	147,468	154,146
Police Chief	124,158	129,810	134,040	163,174	110,844
Public Works Director	121,134	129,142	132,408	132,408	136,176
Fire Chief	121,872	116,148	121,428	149,450	109,476
City Recorder	109,476	111,672	113,904	138,954	94,770
Finance Director	99,960	104,508	109,280	109,272	114,240
Human Resources Director	97,974	102,438	107,088	107,088	111,960
Community Development Director	106,326	80,525	100,224	100,224	104,784
Library Director	-	-	-	-	84,000

IBEW SALARY PLAN – JULY 2018
Adjusted by 2% over 2017/2018 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff Custodian	2592 14.9541	2722 15.7041	2858 16.4888	3001 17.3138	3151 18.1792	3309 19.0908
2		2722 15.7041	2858 16.4888	3001 17.3138	3151 18.1792	3309 19.0908	3474 20.0427
3	Account Clerk I Department Secretary	2858 16.4888	3001 17.3138	3151 18.1792	3309 19.0908	3474 20.0427	3648 21.0466
4		3001 17.3138	3151 18.1792	3309 19.0908	3474 20.0427	3648 21.0466	3830 22.0966
5	Account Clerk II Department Tech Maintenance I	3151 18.1792	3309 19.0908	3474 20.0427	3648 21.0466	3830 22.0966	4022 23.2043
6	Engineering Tech I	3309 19.0908	3474 20.0427	3648 21.0466	3830 22.0966	4022 23.2043	4223 24.3639
7	Maintenance II Compliance Officer Assistant Planner	3474 20.0427	3648 21.0466	3830 22.0966	4022 23.2043	4223 24.3639	4434 25.5813
8	Parks & Rec Coordinator	3648 21.0466	3830 22.0966	4022 23.2043	4223 24.3639	4434 25.5813	4656 26.8621
9	Engineering Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	3830 22.0966	4022 23.2043	4223 24.3639	4434 25.5813	4656 26.8621	4889 28.2063
10		4022 23.2043	4223 24.3639	4434 25.5813	4656 26.8621	4889 28.2063	5133 29.6140
11	Greenskeeper Horticulturist Facilities Maint Tech	4223 24.3639	4434 25.5813	4656 26.8621	4889 28.2063	5133 29.6140	5390 31.0968
12	Associate Planner Engineering Tech III	4434 25.5813	4656 26.8621	4889 28.2063	5133 29.6140	5390 31.0968	5660 32.6545

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2018-2019**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/30/18	<u>1:00 P.M. – 5:00 P.M.</u> – Staff Retreat; Distribution of budget preparation manual & forms; budget briefing session; departments begin preparation process
2. 02/12/18	<u>7:00 P.M. COUNCIL MEETING (Budget Committee Invited):</u> Annual Comprehensive Financial Report (“CAFR”) presented by City Auditor Jeff Cooley; Distribution of Budget User’s Guide and calendar; Discussion regarding budget parameters; Finance Director presents Quarterly Report Ending 12/31/2017. Normally held <u>prior</u> to Staff Retreat (<i>*Mail information to Councilors and Budget Committee members who do not attend the meeting.</i>)
3. Week of 02/12/18	IT meets with individual departments to determine technology needs
4. 03/05/18	General Fund budgets submitted to City Manager and Finance Director at department head meeting. BG forms outlining grant requests shall be submitted at the same time, but separate from the full department budget.
5. 03/12/18	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/16/18	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/19 – 03/23/18	Departments meet with City Manager to review departmental budgets
8. 03/30/18	City Manager completes review of operating sections of departmental budgets; begins revenue projections and directs expenditure adjustments
9. 04/06/18	*Notice of 05/01/18-- Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <i>mailed</i> to Budget Committee with reminder of meeting schedule and News-Review for 1st publication on 4/13/18 and <u>posted on City’s website</u> (ORS 294.426 requires publication no more than 30 days prior to hearing & allows for posting on City website rather than 2nd newspaper publication)
10. 04/13/18	Notice of 05/01/18 - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <u>published</u> in News-Review
11. 04/13/18	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
12. 04/18/18	<u>4:30 P.M. – 6:00 P.M. Budget Committee Training Session</u>

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2016-2017– CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
13. 05/01/18	<u>7:00 P.M. – 8:30 P.M.</u> First Budget Committee Meeting: City Manager presents budget message and distributes the proposed budget; Public Hearing on Election to Receive State Revenue Sharing & <i>Possible</i> Uses Thereof is held
14. 05/15/18	<u>7:00 P.M. – 10:00 P.M.</u> Second Budget Committee Meeting: Individual departments begin review of their respective portions of the budget
15. 05/16/18 & 05/17/18	<u>700 P.M. – 10:00 P.M.</u> Budget Committee Meetings continue as necessary <i>**Budget Committee must hold final session and approve the proposed budget by 5/13/16</i>
16. 05/18/18	Notify News-Review of space needed for budget summary publication
17. 05/21/18	<u>Mail</u> Notice of 06/11/18 -- Public Hearing on <i>Proposed</i> Uses of Revenue Sharing and Detailed Summary of Budget as Approved by the Budget Committee to News-Review to be published on 5/27/18**ORS 294.448 requires notice to be published not less than 5 days and not more than 25 days, prior to the hearing; and <u>post on City's website</u>
18. 05/27/18	Detailed summary of budget (as approved by the Budget Committee) and notice of 06/11/18 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
19. 06/11/18	7:00 P.M. Council Meeting: Council holds Public Hearing on <i>Proposed</i> Uses of Revenue Sharing & Proposed Budget as Approved by the Budget Committee and adopts a resolution electing to receive state revenue sharing & adopting the final budget **pursuant to ORS 221.770
20. 07/2/18	Send required forms to County Assessor pursuant to ORS 294.555 and Certification of Public Hearings Before the Budget Committee & Council on Possible & Proposed Uses of Revenue Sharing and the Resolution Electing to Receive Revenue Sharing to the State Executive Dept. *Deadline is 07/15
21. 07/9/18	File 1 copy of budget with Douglas County Clerk; 2 with DC Library

A public meeting of the Roseburg City Council will be held on June 11, 2018 at 7:00 p.m. at 900 SE Douglas Avenue, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the City of Roseburg Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 900 SE Douglas Avenue, Roseburg, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. Major changes, if any, and their effect on the budget, are explained below.

Contact:	Telephone:	Email:
Ron Harker	541-492-6710	finance@cityofroseburg.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	23,757,755	22,469,674	23,032,062
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	12,495,201	12,812,200	13,650,653
Federal, State and All Other Grants, Gifts, Allocations and Donations	5,294,519	9,114,971	12,182,637
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	4,408,967	4,733,397	4,858,094
All Other Resources Except Property Taxes	2,229,862	2,006,600	2,380,180
Property Taxes Estimated to be Received	12,406,436	13,065,000	13,465,322
Total Resources	\$60,592,740	\$64,201,842	\$69,568,948

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	18,080,163	20,004,787	20,783,271
Materials and Services	9,135,938	10,194,398	14,800,409
Capital Outlay	5,253,935	13,654,200	11,472,500
Debt Service	2,603,381	1,629,073	1,293,366
Interfund Transfers	1,192,455	1,280,000	1,283,810
Contingencies	-	4,052,921	4,448,765
Special Payments	50,000	50,000	0
Unappropriated Ending Balance and Reserved for Future Expenditure	24,276,868	13,336,463	15,486,827
Total Requirements	\$60,592,740	\$64,201,842	\$69,568,948

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Name City Manager	881,370	1,048,499	1,041,915
FTE	4.5	5.0	5.0
Name Finance and Management Services	1,203,907	1,331,661	1,427,282
FTE	9.3	9.3	9.3
Name Community Development	523,256	642,506	786,726
FTE	5.0	5.0	6.0
Name Library	-	-	355,535
FTE	-	-	2.0
Name Public Works Department	3,208,584	3,566,470	3,695,399
FTE	26.1	26.1	26.1
Name Parks and Recreation	1,457,744	1,641,698	1,665,833
FTE	14.3	14.3	14.3
Name Municipal Court	454,808	487,440	505,192
FTE	3.2	3.2	3.2
Name Police Department	6,091,028	7,034,773	7,079,569
FTE	40.0	42.0	42.0
Name Fire Department	5,991,350	6,467,393	6,623,367
FTE	41.5	41.8	41.8
Name Grants	90,443	1,977,738	4,270,343
FTE	-	-	-
Name Economic Development	263,141	305,158	349,563
FTE	-	-	-
Name Hotel/Motel Tax Fund	1,447,669	1,651,534	1,682,978
FTE	-	-	-
Name Bike Trail	204,841	241,280	276,926
FTE	-	-	-
Name Street/Sidewalk	1,403,607	1,503,471	649,087
FTE	-	-	-

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name Debt	2,104,383	1,065,000	725,000
FTE	-	-	-
Name Pension Bond Debt Service	462,753	513,503	530,619
FTE	-	-	-
Name Transportation	5,632,015	5,041,541	4,934,387
FTE	-	-	-
Name Park Improvement	711,901	771,949	715,845
FTE	-	-	-
Name Equipment Replacement	1,346,890	1,240,606	1,779,649
FTE	-	-	-
Name Facilities Replacement	891,158	2,463,417	3,160,564
FTE	-	-	-
Name Assessment Improvement	1,539,643	1,562,338	1,595,465
FTE	-	-	-
Name Library Special Revenue	-	-	150,250
FTE	-	-	-
Name Stewart Trust	106,430	75,384	91,790
FTE	-	-	-
Name Storm Drainage	4,065,140	3,858,212	4,465,187
FTE	-	-	-
Name Off Street Parking	145,580	82,361	89,117
FTE	-	-	-
Name Airport	576,352	973,078	909,392
FTE	0.5	-	-
Name Water	10,619,103	11,502,930	12,836,383
FTE	17.0	17.0	17.0
Name Golf	141,043	157,629	95,089
FTE	-	-	-
Name Workers' Compensation	761,373	799,825	984,910
FTE	-	-	-
Non-Departmental / Non-Program	8,267,228	6,194,448	6,095,586
FTE	-	-	-
Total Requirements	\$60,592,740	\$64,201,842	\$69,568,948
Total FTE	161.35	163.60	166.60

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
Personnel FTE to increase by 3.0 FTE:			
Add 1.0 FTE in the Community Development Department for an Associate Planner			
Add 2.0 FTE in the newly created Library Department for a full-time Library Director and a 0.5 FTE Children's Librarian and a 0.5 FTE Volunteer Coordinator			
Established a Library Department in the General Fund			
Established a Library Special Revenue Fund to support Library programs			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 8.4774 per \$1,000)	8.4774	8.4774	8.4774

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Other Bonds	\$5,269,402	\$0
Other Borrowings	\$700,000	
Total	\$5,969,402	\$0

EXHIBIT "A"
2018-2019 BUDGET APPROPRIATIONS

GENERAL FUND

Departments

◆ Administration	\$ 2,469,197	
◆ Community Development	786,726	
◆ Library	355,535	
◆ Public Works	3,695,399	
◆ Parks and Recreation	1,665,833	
◆ Municipal Court	505,192	
◆ Police Department	7,079,569	
◆ Fire Department	6,623,367	
◆ Capital Outlay	91,000	
◆ Transfers	755,000	
◆ Operating Contingency	<u>1,000,000</u>	\$ 25,026,818

SPECIAL REVENUE FUNDS

Grant Special Revenue

◆ Materials and Services	4,194,700	
◆ Capital Outlay	<u>-</u>	4,194,700

Hotel/Motel Tax

◆ Materials and Services	876,907	
◆ Transfers	<u>518,810</u>	1,435,717

Streetlight/Sidewalk

◆ Materials and Services	88,943	
◆ Capital Outlay	310,000	
◆ Operating Contingency	<u>250,144</u>	649,087

Bike Trail

◆ Materials and Services	10,000	
◆ Capital Outlay	150,000	
◆ Operating Contingency	<u>116,926</u>	276,926

Golf

Departments

◆ Maintenance	22,249	
◆ Capital Outlay	25,000	
◆ Operating Contingency	<u>47,840</u>	95,089

Economic Development Fund

◆ Materials and Services	114,436	
◆ Capital Outlay	<u>30,000</u>	144,436

Library Special Revenue Fund

◆ Materials and Services	145,100	
◆ Capital Outlay	<u>5,000</u>	150,100

Stewart Trust- Special Revenue Fund

◆ Capital Outlay	<u>40,000</u>	40,000
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DEBT SERVICE FUNDS

Debt Retirement Fund

◆ Debt Service	<u>725,000</u>	725,000
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Pension Bond Debt Service Fund

◆ Debt Service	<u>457,516</u>	457,516
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EXHIBIT "A"
2018-2019 BUDGET APPROPRIATIONS

CAPITAL PROJECTS FUNDS

Transportation			
◆ Materials and Services	1,133,371		
◆ Capital Outlay	1,525,000		
◆ Transfers	10,000		2,668,371
Park Improvement			
◆ Materials and Services	30,000		
◆ Capital Outlay	565,000		595,000
Equipment Replacement			
◆ Materials and Services	133,000		
◆ Capital Outlay	800,500		933,500
Assessment			
◆ Capital Outlay	1,000,000		1,000,000
Facilities Replacement Fund			
◆ Materials and Services	91,274		
◆ Capital Outlay	3,021,000		3,112,274

ENTERPRISE FUNDS

Storm Drainage			
◆ Materials and Services	763,990		
◆ Capital Outlay	1,210,000		
◆ Operating Contingency	1,000,000		2,973,990
Off Street Parking			
Departments			
◆ Enforcement	58,338		
◆ Operating Contingency	30,779		89,117
Airport Fund			
Departments			
◆ Airport Operations	199,206		
◆ Capital Outlay	200,000		
◆ Debt Service	110,850		
◆ Operating Contingency	399,336		909,392
Water Service Fund			
Departments			
◆ Production	1,194,401		
◆ Transmission and Distribution	1,494,951		
◆ General Overhead	1,470,826		
◆ Capital Outlay	2,460,000		
◆ Operating Contingency	1,000,000		7,620,178

INTERNAL SERVICE FUND

Workers Compensation			
◆ Materials and Services	381,170		
◆ Operating Contingency	603,740		984,910

TOTAL BUDGET APPROPRIATIONS			\$ 54,082,121
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EXHIBIT "A"
2018-2019 BUDGET APPROPRIATIONS

This budget also includes unappropriated ending fund balances and reserves for future expenditures. A supplemental budget must be prepared to spend amounts reserved for future expenditure.

	Reserve	Unappropriated Fund Balance	Total	
General	\$ -	\$ 4,249,586	\$ 4,249,586	
Grant	75,643	-	75,643	
Hotel/Motel Tax	247,261	-	247,261	
Economic Development	205,127	-	205,127	
Library Special Revenue	150	-	150	
Stewart Trust	51,790	-	51,790	
Pension Bond Debt Service	-	73,103	73,103	
Transportation	2,266,016	-	2,266,016	
Park Improvement	120,845	-	120,845	
Equipment Replacement	846,149	-	846,149	
Assessment Improvement	200,000	395,465	595,465	
Facilities Replacement	48,290	-	48,290	
Storm Drain	-	1,491,197	1,491,197	
Water	-	5,216,205	5,216,205	
	<u>\$ 4,061,271</u>	<u>\$ 11,425,556</u>	<u>\$ 15,486,827</u>	<u>15,486,827</u>
TOTAL BUDGET			<u><u>\$ 69,568,948</u></u>	

RESOLUTION NO. 2018-13

A RESOLUTION ADOPTING THE 2018-2019 BUDGET; LEVYING AND CATEGORIZING TAXES FOR SAID TAX YEAR; ELECTING TO RECEIVE STATE REVENUE SHARING; AND MAKING APPROPRIATIONS

WHEREAS, the Budget Committee of the City of Roseburg, Oregon, has approved a proposed budget for the fiscal year commencing July 1, 2018; and

WHEREAS, at a regular meeting of the City Council held on June 11, 2018, a public hearing on said proposed budget was duly held after the giving of notice thereof as provided by statute, proof of which is on file in the Office of the City Recorder of the City; and

WHEREAS, ORS 294.456 requires the adopted budget to be appropriated by fund and requirement category; and

WHEREAS, ORS 294.456 requires local governments to take formal action to declare the ad valorem tax rate or amount to be certified to the assessor and to itemize and categorize the ad valorem property tax amount or rate; and

WHEREAS, ORS 221.770 requires local governments to take formal action to declare their desire to receive state revenue sharing money; and

WHEREAS, the officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following service(s): (1) police protection; (2) fire protection; (3) street construction, maintenance and lighting; (4) sanitary sewer; (5) storm sewers; (6) planning, zoning and subdivision control; and (7) one or more utility services; and city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760; and

WHEREAS, the City of Roseburg certifies that it provides all of the municipal services outlined above, except the provision of sanitary sewer.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROSEBURG that:

Section 1. After a public hearing held on June 11, 2018, the Roseburg City Council hereby adopts the budget for the fiscal year 2018-2019 in the sum of \$69,568,948, a copy of which is now on file at City Hall.

Section 2. The City hereby levies the taxes for each fund provided for in the aggregate amount of \$8.4774 per \$1,000, be assessed pro rata upon all taxable property within the City of Roseburg, Oregon.

Section 3. The City hereby declares the following allocation and categorization, subject to the limits of Section 11b, Article XI of the Oregon Constitution, constitute the preceding aggregate levy:

Subject To General Government Limitation
Permanent Rate per Thousand \$8.4774

Section 4. The City hereby elects to receive state revenues for fiscal year 2018-2019 pursuant to ORS 221.770.

Section 5. The amounts designated for the purposes set forth in Exhibit "A" are appropriated for the purposes and in the amount set forth in that Exhibit.

Section 6. The Recorder of said City shall certify to the County Clerk and County Assessor of Douglas County, Oregon, the tax levies provided for in this Resolution on or before July 15, 2018, and shall file required documents with the County Assessor in accordance with ORS 294.458.

Section 7. This Resolution shall become effective immediately upon adoption by the Roseburg City Council.

**ADOPTED BY THE ROSEBURG CITY COUNCIL AT ITS REGULAR MEETING ON THE
11TH DAY OF JUNE, 2018.**



Amy L. Sowa, City Recorder

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Douglas County

FORM LB-50
2018-2019

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The City of Roseburg has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Douglas County. The property tax, fee, charge or assessment is categorized as stated by this form.

900 SE Douglas Ave Roseburg OR 97470 06/12/18
Mailing Address of District City State ZIP code Date
Ron Harker Finance Director 541-492-6710 rharker@cityofroseburg.org
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	8.4774	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	8.4774
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

CITY OF ROSEBURG URBAN RENEWAL AGENCY

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CITY OF ROSEBURG URBAN RENEWAL AGENCY

2018-19 Budget Message

April 16, 2018

Members of the Budget Committee:

I am pleased to submit the proposed budget for the City of Roseburg Urban Renewal Agency for fiscal year 2018-19. This budget reflects action items and projects that will help our organization carry out two of City Council's goals, 1) Develop and implement transportation funding policies to meet identified community needs and 2) Take a proactive role in community economic development and revitalization.

The Urban Renewal District has been receiving tax increment revenue since 1990; and has primarily dedicated those resources to repay debt that funded infrastructure projects. The North Roseburg Urban Renewal Plan was adopted in 1989 with a focus on promoting economic growth and job creation by stimulating development of commercial and industrial land through the provision of financial incentives and infrastructure. The renewal plan has been successful in carrying out many of the original plan goals and projects.

The Urban Renewal District was restructured in 2005 and district boundaries were revised to include a major part of downtown Roseburg and the South Umpqua waterfront area near downtown. A Downtown Master Plan completed in 1999 included recommendations to revitalize and stimulate new investment in downtown Roseburg. A Waterfront Master Plan was adopted in 2010 which identified infrastructure related projects included in the current plan area. To help implement portions of the Waterfront Plan and our Bicycle/Pedestrian Plan, Council approved a small boundary amendment that allowed us to add the waterfront area from the south tip of Micelli Park north to Templin Beach.

The existing plan area was, and is, designed to sunset in September 2019. The Agency Board (City Council) has recently adopted an update to its Capital Improvement Plan to carry out the final two years of the plan area budget. The 2019-20 year will only be a partial year as construction will likely wrap up during that summer. As part of Council's goal relating to transportation funding, Staff updated revenue projections and evaluated our current debt structure to determine more precise estimates of the Agency's future funding. Our current estimate indicates there will be approximately \$4.5 million dollars available through September 2019 to fund projects and repay debt through the full faith and credit line of credit secured through the City. Projects included in the existing plan area over the next two construction seasons will include primarily transportation and infrastructure improvements and matching funds for grants and other state and federal funding as well as beautification projects that will help us meet that Council goal.

Staff and Council are in the process of establishing a new plan area that meets the statutory guidelines for Urban Renewal that will allow us to put together a funding strategy to help with transportation and infrastructure costs in the Diamond Lake corridor for an

additional 30 years. Based on the current process timeline, the new Plan and Report will be adopted in near future and the Agency plan area will be established prior to the end of 2018. The first tax increment collections for the new plan area will correspond with the elimination of the tax increment in the expiring plan area.

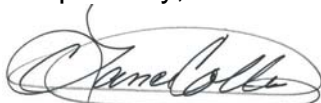
The Agency budget contains two separate funds—the General Fund and the Capital Projects Fund. The Debt Service Fund that existed formerly has no history or current budget so has been deleted from the budget document.

The Urban Renewal General Fund is used to collect tax increment revenues generated in the Urban Renewal District. Estimated revenues of \$3.856 million represent an increase of \$115,800 from the 2017-18 adopted budget. Estimated current year tax increment revenue totals \$3,690,100, a 2.8% increase over current year adopted budget. Approximately \$725,000 in tax increment revenues collected will be transferred to the City of Roseburg to repay existing full faith and credit indebtedness incurred by the City on behalf of the Agency and \$3.5 million to the Urban Renewal Capital Projects Fund for capital construction. The total prior outstanding bonded debt (including interest) containing an Urban Renewal pledge was paid in full during the 2016-17 budget year through a transfer to the City of Roseburg. There is currently no outstanding debt being paid directly through the Urban Renewal Agency Debt Service Fund. All full faith and credit debt issued will be paid back prior to September 2019 to the City, which will then repay the indebtedness.

This year's capital project commitments consist of a number of transportation improvements including the expanded double left turn lane project from Stewart Parkway eastbound to northbound Edenbower, a pavement maintenance grind inlay project on Garden Valley from Fairmount to Stephens, widening and full street section on Black Avenue from the mall west to Estelle, the final phase of work downtown south of Oak and matching funds for airport improvements.

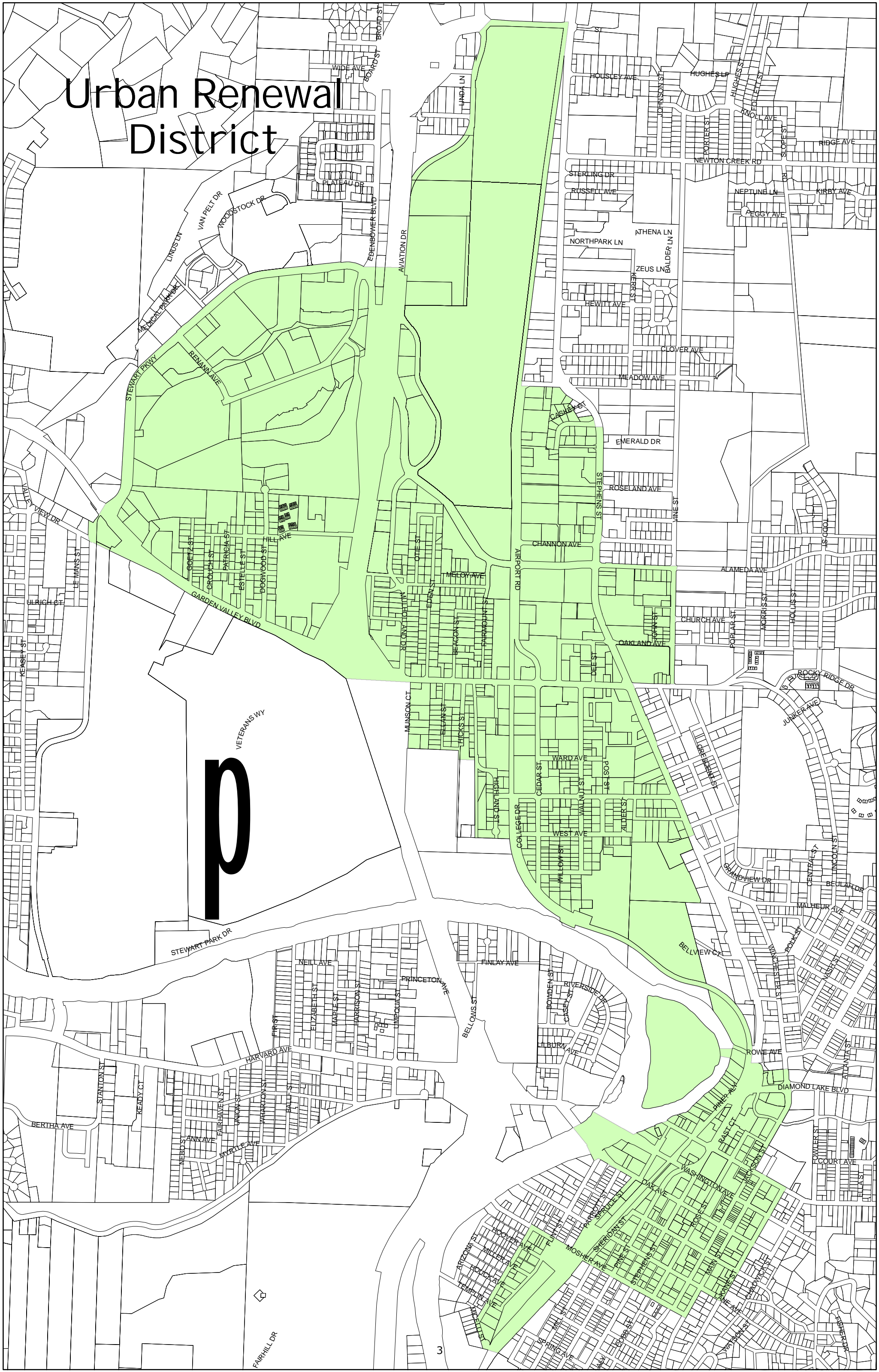
Urban Renewal funds were recently used to extend the Spruce Avenue improvements south to Mosher as part of the Spruce/Parrott improvements and for an improvement to the City's parking structure. We also completed an improvement at the Stewart Parkway/Garden Valley intersection that added a dedicated right turn from Stewart Parkway east on Garden Valley. This year's component of the CIP, in addition to the above listed projects also includes signal upgrades, airport area wetland mitigation and Façade. In all, the CIP for 2018-19 anticipates projects totaling just under \$4.3 million.

Respectfully,

A handwritten signature in dark ink, appearing to read "C. Lance Colley", enclosed within a simple oval border.

C. Lance Colley
Agency Director

Urban Renewal District



CITY OF ROSEBURG URBAN RENEWAL AGENCY
GENERAL FUND

RESOURCES AND REQUIREMENTS

The Urban Renewal General Fund is the general operating fund of the Agency. It is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are tax increment revenues.

The primary expenditures in the proposed budget are transfers to the Urban Renewal Capital Projects Fund and the Debt Retirement Fund. Expenditures for the projects and debt service are outlined at the beginning of those funds.

Tax Increment Revenues - The proposed budget revenue is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current and prior years are estimated to be approximately \$3.7 million. This is higher than the previous year, and should continue to increase each year with increases in assessed value.

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			<u>GENERAL FUND (280)</u>			
<u>354,719</u>	<u>195,572</u>	<u>323,373</u>	00-00-301000 BEGINNING FUND BALANCE	<u>528,938</u>	<u>528,938</u>	<u>528,938</u>
			REVENUES - (028)			
3,392,778	3,467,138	3,589,000	75-40-313100 Current Year Tax Increment Revenue	3,690,100	3,690,100	3,690,100
155,809	137,924	137,300	75-40-313200 Prior Years' Tax Increment Revenue	146,000	146,000	146,000
8,534	4,707	-	72-40-313300 Land Sales	-	-	-
13,332	17,600	14,000	60-40-371100 Interest Income	20,000	20,000	20,000
<u>3,570,453</u>	<u>3,627,369</u>	<u>3,740,300</u>	Total	<u>3,856,100</u>	<u>3,856,100</u>	<u>3,856,100</u>
<u>3,925,172</u>	<u>3,822,941</u>	<u>4,063,673</u>	TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>4,385,038</u>	<u>4,385,038</u>	<u>4,385,038</u>
			MATERIALS AND SERVICES - 7474			
2,929,600	2,104,383	1,065,000	43-3630 Contracted Services-Interagency	725,000	725,000	725,000
<u>2,929,600</u>	<u>2,104,383</u>	<u>1,065,000</u>	Total	<u>725,000</u>	<u>725,000</u>	<u>725,000</u>
			TRANSFERS - 9090			
800,000	1,400,000	2,500,000	49-8835 Transfer to Capital Projects	3,500,000	3,500,000	3,500,000
<u>800,000</u>	<u>1,400,000</u>	<u>2,500,000</u>	Total	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
<u>3,729,600</u>	<u>3,504,383</u>	<u>3,565,000</u>	TOTAL EXPENDITURES	<u>4,225,000</u>	<u>4,225,000</u>	<u>4,225,000</u>
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	498,673	60-9210	160,038	160,038	160,038
<u>195,572</u>	<u>318,558</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,925,172</u>	<u>3,822,941</u>	<u>4,063,673</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>4,385,038</u>	<u>4,385,038</u>	<u>4,385,038</u>

CITY OF ROSEBURG URBAN RENEWAL AGENCY
CAPITAL PROJECTS FUND

RESOURCES

The Capital Projects Fund is used to account for the financial resources to be used for major construction and improvements. Resources include transfers from the Urban Renewal General Fund and proceeds from a debt issuance.

REQUIREMENTS

Materials and Services - Includes costs associated with professional and management services, project administration, engineering, publication and meeting advertising, and miscellaneous redevelopment property costs.

Capital Outlay - Improvement projects identified within the Urban Renewal Agency Plan.

Construction projects include the following:	<u>Amount</u>
Airport Wetland Mitigation/Matching Funds	150,000
Black Street Improvements	575,000
Downtown Improvements Phase 2	1,400,000
Edenbower/Stewart Parkway Left Turn	1,250,000
Garden Valley Grind/Overlay	700,000
Traffic Signal Coordination	200,000
Façade Improvement Program <i>(non-capital)</i>	<u>50,000</u>
Total	\$4,325,000

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2015-2016	ACTUAL 2016-2017	ADOPTED 2017-2018		PROPOSED 2018-2019	APPROVED 2018-2019	ADOPTED 2018-2019
			<u>CAPITAL PROJECTS FUND (350)</u>			
<u>2,507,524</u>	<u>194,015</u>	<u>186,143</u>	00-00-301000 BEGINNING FUND BALANCE	<u>1,069,795</u>	<u>1,069,795</u>	<u>1,069,795</u>
			REVENUES - (350)			
-	-	62,500	40-30-332320 State Grants	-	-	-
192,153	8,993	-	30-20-334120 Intergovernmental-Local	225,000	225,000	225,000
7,789	5,556	-	60-40-371100 Interest Income	9,000	9,000	9,000
800,000	1,400,000	2,500,000	85-40-391128 Transfer from UR General Fund	3,500,000	3,500,000	3,500,000
-	1,500,000	1,975,000	00-00-393110 Bond/Loan Proceeds	-	-	-
<u>999,942</u>	<u>2,914,549</u>	<u>4,537,500</u>	Total	<u>3,734,000</u>	<u>3,734,000</u>	<u>3,734,000</u>
<u>3,507,466</u>	<u>3,108,564</u>	<u>4,723,643</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>4,803,795</u>	<u>4,803,795</u>	<u>4,803,795</u>
			MATERIALS AND SERVICES - 7474			
1,000	1,000	1,000	43-3035 Memberships	1,500	1,500	1,500
42,849	60,710	55,397	43-3210 City Services-Management	69,850	69,850	69,850
269,555	317,452	337,113	43-3230 City Services-Public Works	350,688	350,688	350,688
2,236	-	-	43-3310 Professional Services-Legal	1,500	1,500	1,500
22,298	14,843	25,000	43-3630 Contracted Services	25,000	25,000	25,000
33,691	300	50,000	43-3690 Contracted Services-Miscellaneous	50,000	50,000	50,000
452	1,305	800	43-3815 Other Service-Advertising	-	-	-
132	138	-	43-5435 Utilities	60	60	60
<u>372,213</u>	<u>395,748</u>	<u>469,310</u>	Total	<u>498,598</u>	<u>498,598</u>	<u>498,598</u>
			CAPITAL OUTLAY - 7575			
46,608	498,328	125,000	43-7015 Building and Improvements	-	-	-
383,263	8,740	-	43-7035 Improvements-Other	-	-	-
2,502,889	1,652,237	2,725,000	43-7052 Improvements-Infrastructure	4,125,000	4,125,000	4,125,000
8,478	20,682	160,000	43-7059 Improvements-Airport	150,000	150,000	150,000
<u>2,941,238</u>	<u>2,179,987</u>	<u>3,010,000</u>	Total	<u>4,275,000</u>	<u>4,275,000</u>	<u>4,275,000</u>
<u>3,313,451</u>	<u>2,575,735</u>	<u>3,479,310</u>	TOTAL EXPENDITURES	<u>4,773,598</u>	<u>4,773,598</u>	<u>4,773,598</u>
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	1,244,333	60-9210	30,197	30,197	30,197
<u>194,015</u>	<u>532,829</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,507,466</u>	<u>3,108,564</u>	<u>4,723,643</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>4,803,795</u>	<u>4,803,795</u>	<u>4,803,795</u>

A public meeting of the Roseburg Urban Renewal Board will be held on June 11, 2018 at 7:00 p.m. at 900 SE Douglas Avenue, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Roseburg Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 900 SE Douglas Avenue, Roseburg, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. Major changes, if any, and their effect on the budget, are explained below.

Contact: Ron Harker	Telephone: 541-492-6710	Email: finance@cityofroseburg.org
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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	389,587	509,516	1,598,733
Federal, State and All Other Grants	8,993	62,500	225,000
Revenue from Bonds and Other Debt	-	1,975,000	0
Interfund Transfers	1,400,000	2,500,000	3,500,000
All Other Resources Except Division of Tax & Special Levy	165,787	151,300	175,000
Revenue from Division of Tax	3,467,138	3,589,000	3,690,100
Revenue from Special Levy	-	-	-
Total Resources	5,431,505	8,787,316	9,188,833

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	-	-	-
Materials and Services	2,500,131	1,534,310	1,223,598
Capital Outlay	2,179,987	3,010,000	4,275,000
Debt Service	-	-	-
Interfund Transfers	1,400,000	2,500,000	3,500,000
Contingencies	-	-	-
All Other Expenditures and Requirements	-	-	-
Unappropriated Ending Fund Balance	851,387	1,743,006	190,235
Total Requirements	6,931,505	8,787,316	9,188,833

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Name General Fund	3,822,941	4,063,673	4,385,038
FTE	-	-	-
Name Capital Projects Fund	3,108,564	4,723,643	4,803,795
FTE	-	-	-
Name Debt Service Fund	-	-	-
FTE	-	-	-
Total Requirements	6,931,505	8,787,316	9,188,833
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Capital Projects Fund capital projects:
 Airport wetland mitigation, Black Street Improvements, Downtown Improvements Phase 2, Edenbower/Stewart Parkway Left Turn
 Garden Valley Grind/Overlay, Traffic signal coordination, and Façade improvement program.

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
Other Borrowings	\$0	\$0
Total	0	0

RESOLUTION NO. UR-18-01

A RESOLUTION ADOPTING THE 2018-2019 BUDGET AND MAKING APPROPRIATIONS

WHEREAS, the Budget Committee of the Urban Renewal Agency of the City of Roseburg, Oregon, has approved a proposed budget for the fiscal year commencing July 1, 2018; and

WHEREAS, at a meeting of the Roseburg Urban Renewal Board held on June 11, 2018, a public hearing on said approved budget was duly held after the giving of notice thereof as provided by statutes, proof of which is on file in the Office of the City Recorder of the City;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE URBAN RENEWAL AGENCY OF THE CITY OF ROSEBURG, a public body created under ORS 457.035, that:

- Section 1.** After public hearing conducted on June 11, 2018, the Roseburg Urban Renewal Agency hereby adopts the budget for the fiscal year 2018-2019 in the total of \$9,188,833, a copy of which is now on file at City Hall.
- Section 2.** The amounts designated for the purposes set forth in "Exhibit A" are appropriated for the purposes and in the amount set forth in that Exhibit.
- Section 3.** The Recorder of said City shall file with the State Treasurer and the Division of Audits of the Secretary of State of the State of Oregon a true copy of the budget as adopted.
- Section 4.** The Roseburg Urban Renewal Board hereby resolves to certify to the county assessor for the North Roseburg Urban Renewal Plan area a request for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.
- Section 5.** This resolution shall be effective immediately upon adoption by the Urban Renewal Agency of the City of Roseburg.

**ADOPTED BY THE ROSEBURG URBAN RENEWAL AGENCY AT ITS MEETING ON THE
11TH DAY OF JUNE, 2018.**



Larry Rich, Chair, Urban Renewal
Agency of the City of Roseburg, Oregon

EXHIBIT "A"
2018-2019 BUDGET APPROPRIATIONS

URBAN RENEWAL GENERAL FUND

◆ Materials and Services	\$ 725,000	
◆ Transfers	<u>3,500,000</u>	\$ 4,225,000

URBAN RENEWAL CAPITAL PROJECTS FUND

◆ Materials and Services	498,598	
◆ Capital Outlay	<u>4,275,000</u>	<u>4,773,598</u>

TOTAL BUDGET APPROPRIATIONS	\$ 8,998,598
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This budget also includes reserves
for expenditures as follows:

General Fund	160,038	
Capital Projects	<u>30,197</u>	<u>190,235</u>

TOTAL BUDGET	<u>\$ 9,188,833</u>
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• Submit two (2) copies to county assessor by July 15.

☐ Check here if this is an amended form.

Notification

The City of Roseburg Urban Renewal Agency authorizes its 2017-18 ad valorem tax increment amounts
(Agency Name)

by plan area for the tax roll of Douglas County
(County Name)

Ron Harker, Finance Director 541-492-6710 06/12/18
(Contact Person) (Telephone Number) (Date Submitted)

900 SE Douglas Ave, Roseburg, OR 97470 rharker@cityofroseburg.org
(Agency's Mailing Address) (Contact Person's E-mail Address)

☐ Yes, the agency has filed an impairment certificate by May 1 with the assessor (ORS 457.445).

Part 1: Option One Plans (Reduced Rate). For definition of Option One plans, see ORS 457.435(2)(a)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	Special Levy Amount**
	\$ Or	Yes ____	\$
	\$ Or	Yes ____	\$
	\$ Or	Yes ____	\$
	\$ Or	Yes ____	\$

Part 2: Option Three Plans (Standard Rate). For definition of Option Three plans, see ORS 457.435(2)(c)

Plan Area Name	Increment Value to Use***	100% from Division of Tax***	Special Levy Amount****
	\$ Or		
	\$ Or		
	\$ Or		

Part 3: Other Standard Rate Plans. For definition of standard rate plans, see ORS 457.445(2)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	
	\$ Or	Yes ____	
	\$ Or	Yes ____	
	\$ Or	Yes ____	
	\$ Or	Yes ____	
	\$ Or	Yes ____	

Part 4: Other Reduced Rate Plans. For definition of reduced rate plans, see ORS 457.445(1)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	
North Roseburg Urban Renewal Plan	\$ Or	Yes <u>X</u>	
	\$ Or	Yes ____	
	\$ Or	Yes ____	
	\$ Or	Yes ____	
	\$ Or	Yes ____	

Notice to Assessor of Permanent Increase in Frozen Value. Effective 2015-2016, permanently increase frozen value to:

Plan Area Name	New frozen value \$
Plan Area Name	New frozen value \$

* **All Plans except Option Three:** Enter amount of Increment Value to Use that is less than 100% Or check "Yes" to receive 100% of division of tax. Do NOT enter an amount of Increment Value to Use AND check "Yes".

** If an **Option One** enters a Special Levy Amount, you MUST check "Yes" and NOT enter an amount of Increment to Use.

*** **Option Three plans** enter EITHER an amount of Increment Value to Use to raise less than the amount of division of tax stated in the 1998 ordinance under ORS 457.435(2)(c) OR the Amount from Division of Tax stated in the ordinance, NOT both.

**** If an **Option Three plan** requests both an amount of Increment Value to Use that will raise less than the amount of division of tax stated in the 1998 ordinance and a Special Levy Amount, the Special Levy Amount cannot exceed the amount available when the amount from division of tax stated in the ordinance ~~is~~ ^{is} subtracted from the plan's Maximum Authority.