

City of Roseburg, Oregon



Sunshine Park

2021-2022 Adopted Budget

CITY OF ROSEBURG, OREGON
ADOPTED BUDGET
FOR THE FISCAL 2021-2022 YEAR

Prepared by: City of Roseburg Finance Department



CITY OF ROSEBURG, OREGON

2021-22 BUDGET

Mayor

Larry Rich

Budget Committee

Sheri Moothart, City Councilor Ward I
Sheila Cox, City Councilor Ward II
Brian Prawitz, City Councilor Ward III
Beverly Cole, City Councilor Ward IV

Alison Eggers, City Councilor Ward I
Andrea Zielinski, Councilor Ward II
Bob Cotterell, City Councilor Ward III
Patrice Sipos, City Councilor Ward IV

Mike Baker
Kelly Peter
Jerry Smead
Knut Torvik

Stephen Krimetz
Bob Scott
Bryan Sykes
Jeffrey Weller

Administrative Staff

Nicole A. Messenger, City Manager
Amy L. Sowa, Assistant City Manager / City Recorder
John D. VanWinkle, Human Resources Director
Stuart I. Cowie, Community Development Director
D. Ron Harker, Finance and Management Services Director
Gary L. Klopfenstein, Police Chief
Monte J. Bryan, Fire Chief
Brice Perkins, Public Works Director
Kris Wiley, Library Director
W. Jason Mahan, Municipal Judge

CITY OF ROSEBURG, OREGON

2021-2022 BUDGET ADVISORY COMMISSIONS

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Sheila Cox, Chair
Frank Inman
David Morrison
Clint Newell
Robb Paul
Steve Skenzick
Daniel Sprague

Library Commission

Andrea Zielinski, Chair
Marcia Belzner
Mandy Elder
Francesca Guyer
Laura Harvey
Theresa Lundy
Kelly Peter

Economic Development Commission

Brian Prawitz, Chair
Don Baglien
Mickey Beach
Leah Jones
Misty Ross
Michael Widmer
Paul Zegers

Parks & Recreation Commission

Alison Eggers, Chair
Kyle Bailey
Ryan Finlay
Robert Grubbs
Marsha La Verne
Tobiah Mogavero
Diana Wales

Historic Resources Review Commission

Beverly Cole, Chair
Marilyn Aller
James De Lap
Bentley Gilbert
Stephanie Giles
Lisa Gogal
Nicholas Lehrbach

Planning Commission

Ronald Sperry, Chair
Daniel Onchuck, Vice Chair
Victoria Hawks
Christy Palmini
Stepanie Newman
Shelby Osborn
Jaime Yraguen

Homeless Commission

Larry Rich, Chair
Dr. Gregory Brigham
KC Bolton
Shaun Pritchard
Brent Eichman
Mike Fieldman
Shelley Briggs-Loosley

Public Works Commission

Bob Cotterell, Chair
Fred Dayton, Jr.
Noel Groshong
Ken Hoffine
Patrick Lewandowski
Stuart Liebowitz
Vernon Munion
John Seward
Roger Whitcomb

CITY OF ROSEBURG, OREGON

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City of Roseburg

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FY 2021-22 BUDGET MESSAGE **April 13, 2021**

Distinguished Budget Committee Members:

Thank you for serving our community by dedicating your time and considerable knowledge to the Budget Committee. The City of Roseburg Management Team is pleased to present the FY 2021-22 budget for your consideration. For the second year in a row, the budgeting process is occurring during a pandemic. While we hope the end is near, the short and long-term effects remain unclear.

The proposed budget strives to maintain existing service levels and to advance work on the City Council's six adopted goals:

1. Develop and implement policies to enhance housing opportunities
2. Implement transportation funding policies to meet identified community needs
3. Enhance community livability and public safety
4. Take a proactive role in community economic development and revitalization
5. Update and implement the City's Emergency Preparedness Plan
6. Explore strategies to address issues related to unhoused individuals within the community

General Fund

The General Fund supports most of the City's services. Major revenue sources within the General Fund include property taxes, franchise fees, and state shared revenues.

Revenues

Budgeted operating revenues are essentially flat from the current adjusted budget. Primary reasons for this include:

- Property taxes were over-estimated in the 2020-21 fiscal year by 2%. Consequently, a conservative resetting of property tax revenues for the 2021-22 fiscal year results in a smaller projected increase year-over-year.
- Court fines and fees collections are down due to COVID restrictions. A growing backlog of cases will require significant time to work through, resulting in delayed collection of court revenues.
- Pending legislation and diversion of revenues by the State will result in a significant reduction of state shared liquor revenues.
- Passage of Measure 110 reduces state shared marijuana revenues by approximately 72%.

- Federal grant funds from the American Rescue Plan Act of 2021 are not included at this time as program guidelines are not available yet. Once more is known about the resources and potential uses, budget adjustments will be required to recognize the revenue and authorize any spending authority.

Expenditures

Budgeted General Fund expenditures are up 4.5% year-over-year. The increase is driven largely by personnel expenses, which are budgeted to increase by 5.1%. The City of Roseburg is a service-oriented organization and personnel required to deliver that service is the largest programmed expenditure. With the exception of the Water Division, all City employees are budgeted in the General Fund. Personnel costs account for 79% of the programmed General Fund expenditures. The projected increase in personnel costs can be attributed to increases in the PERS employer rates (reset every other year), health insurance, and contractual cost of living adjustments and step increases.

Materials and services are budgeted to increase by 1.5%. Capital Outlay, Transfers and Other Requirements are budgeted to increase 3.5%. The 2020 annual Western CPI was 1.7%.

Roseburg works with three bargaining units representing Police, Fire and General Services employees. Combined, these bargaining units represent 73.5% of budgeted positions. The City has current contracts with the Police and General Service unions. The City is in negotiations with the Fire bargaining unit. Their current contract is set to expire June 30, 2021. Outcomes of the negotiations with the Fire unit are unknown and may require a budget revision during the course of the 2021-22 fiscal year.

Ending Fund Balance

The Proposed Budget projects an ending fund balance of \$6,725,656, which constitutes a 23.8% reserve of budgeted current expenditures. The City has a General Fund Balance Policy, which establishes a 20% minimum target for reserves. The proposed budget exceeds this target by 3.8%. However, the City's historical budgetary performance indicates that expenditures will likely be between 91% and 94% of budget. Applying the budgetary experience factors, it is more likely that the ending fund balance will be somewhere between \$8.4 million to \$9.2 million or a reserve of 31% to 35% of expenditures.

Special Revenue Funds

Special Revenue Funds tend to vary annually based on the number of grants received or projects planned in a given fund. The Grant Revenue Fund request is significantly higher this year due to anticipated receipt of \$1.5 million in State funding for the construction of a low-barrier Navigation Center for the unhoused. The Hotel/Motel Tax Fund is the primary funding source for both the Economic Development Fund and the Sidewalk/Streetlight Fund. While the long-term impacts of the COVID-19 pandemic on Hotel/Motel Tax Fund continue to be unclear at this time, it has been budgeted at a steady rate to ensure any revenue generated can be transferred to the other two funds at the set percentages. Spending in these three funds will be monitored closely to ensure resources are available to cover expenditures.

Capital Projects Funds

Capital Projects Funds vary each year depending on the number and cost of projects programmed. Transportation Fund revenues are expected to continue to be lower than pre-pandemic levels, however, gas tax revenues may begin to return as we (hopefully) transition out of the pandemic restrictions in the coming months. The Equipment Replacement Fund is primarily funded through General Fund transfers and allows long term planning for replacement of equipment large and small. This year does not include the replacement of any large ticket items, which significantly decreases expenditures over the previous fiscal year.

Enterprise Funds

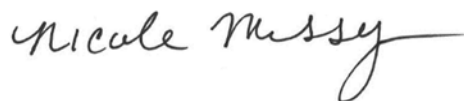
Enterprise Funds include Storm Drainage, Off Street Parking, Airport and Water Service Fund.

The Off Street Parking Fund is in a state of transition. The City recently completed a downtown parking study and is working to outsource parking enforcement to a third party vendor. As it is too early to know what the contractual arrangement will ultimately be, the proposed budget essentially presents a status quo budget until such time adjustments are made to reflect a new enforcement arrangement. COVID-19 impacts have not significantly affected the utility and airport funds; revenues are projected to exceed expenditures in the Airport and Storm Drainage Funds. The Water Fund has a number of large capital projects programmed resulting in a 33.9% increase in capital outlay, pushing total expenditures up 20% year-over-year.

It takes a group effort to put together this proposed budget. Thank you to Department Heads and Finance staff for your hard work in putting together a comprehensive well thought out plan and for continuing to demonstrate outstanding fiscal management of our community's assets.

We look forward to "meeting" with the Budget Committee virtually again this year. I appreciate your patience and dedication to this process. Stay safe and stay healthy!

Respectfully submitted,

A handwritten signature in cursive script, reading "Nikki Messenger".

Nikki Messenger, P.E.
City Manager



CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2021-2022 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.

Normally, 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. This year, due to COVID-19 meeting restrictions, the proposed budget will be distributed in advance of the first budget committee meeting, thereby allowing all responsibilities of the Committee to be handled during the first meeting.

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.

BUDGET USER GUIDE, continued

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 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. Finance Department staff compute 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.

Finance Department staff balance all funds, and finalize and prints 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 one time in a newspaper of general circulation and posted on the city's website, 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.

BUDGET USER GUIDE, continued

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.

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 USER GUIDE, continued

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 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 (Annual Financial Report) that documents the City's budgetary performance and compliance; the Annual Financial Report can be found on the City's website at:

<http://www.cityofroseburg.org/departments/finance/annual-reports/>.

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 Annual Financial Report. 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/annual-reports/>.

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 Annual Financial Report 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 at a minimum an "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 24th 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	10.6
Population	24,915

Fire Protection:

Fire Stations	3
Fire Hydrants	1,358
Full Time Employees	42

Police Protection:

Police Stations	1
Patrol Cars/Motorcycles	14
Full-time Employees	43

Water Utility:

Annual consumption in millions of gallons	1,923
Local storage in millions of gallons	10.7
Miles of water mains	197.32
Number of users	11,364

Streets:

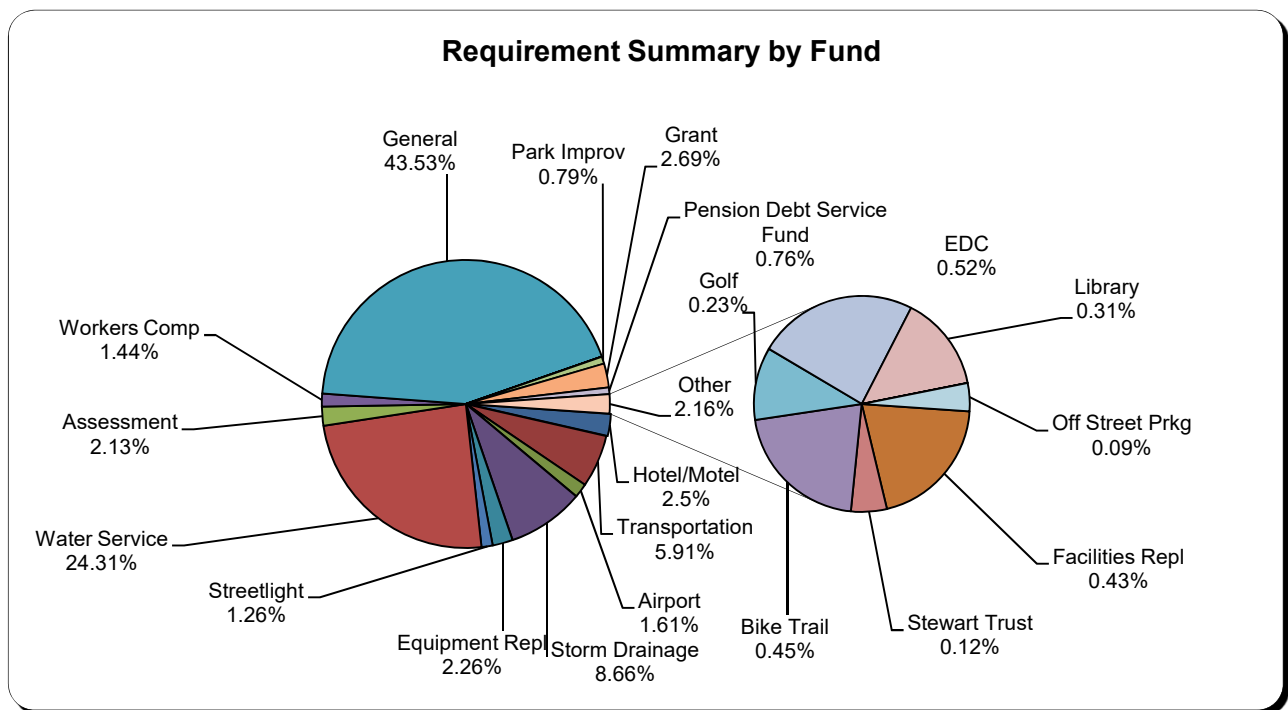
Miles of paved streets	125
Miles of unpaved streets	6

Parks and Recreation:

Developed parks	20
Park acreage	428
Golf courses	1
Tennis Courts	17

CITY OF ROSEBURG, OREGON
REQUIREMENT SUMMARY BY FUND

The Requirement Budget Summary on the following page shows that the 2021-2022 proposed budget is \$2,857,270 more than the 2020-2021 adopted budget. This represents an increase of 3.7%. The General Fund, the City's largest governmental fund, represents 43.53% 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 \$78,571,843 or 97.84% of total proposed expenditures. The second plot represents funds totaling \$1,730,965 or approximately 2.16% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

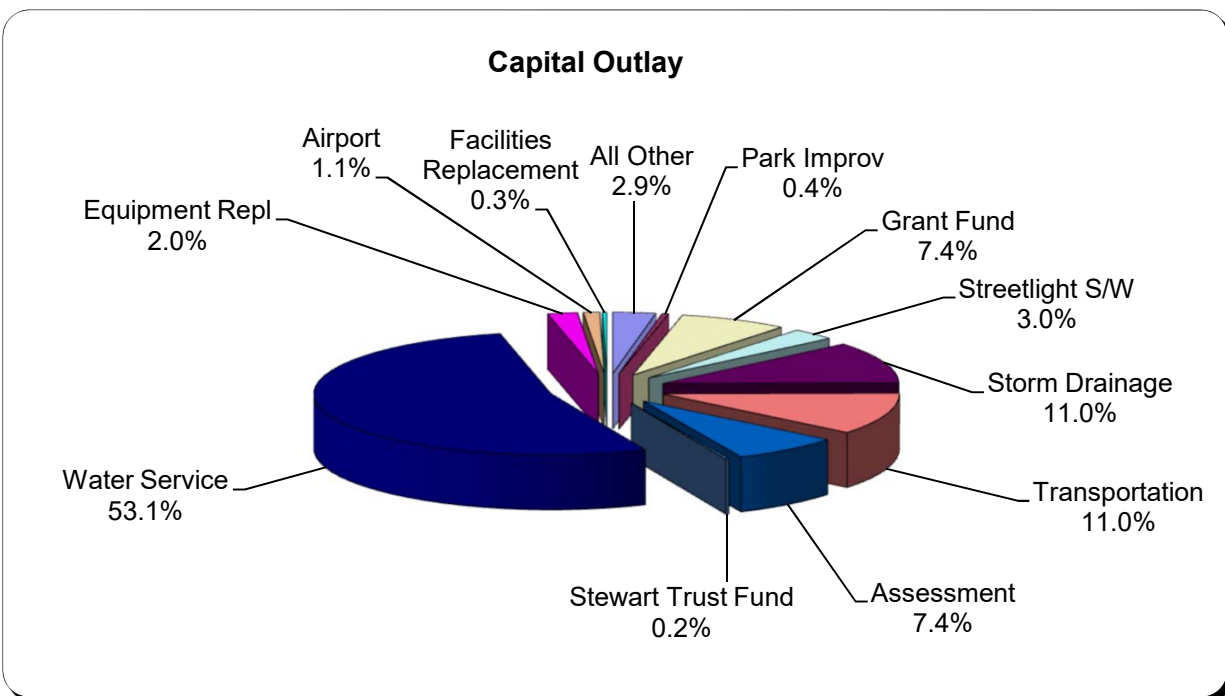
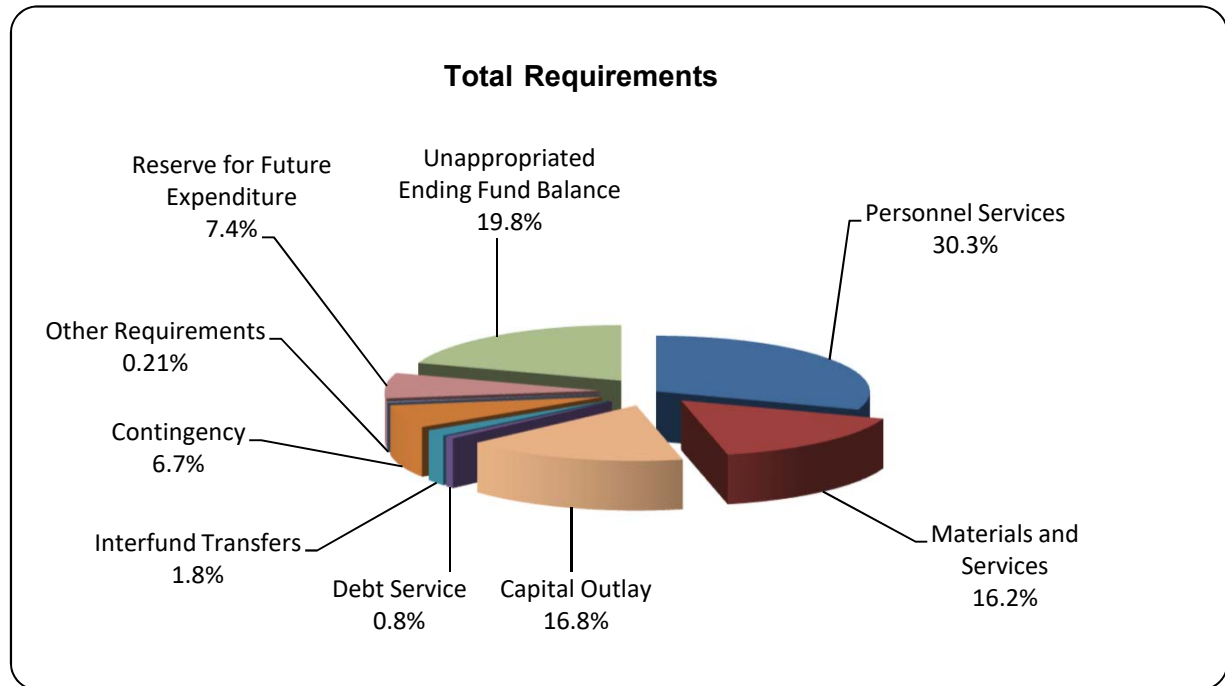
REQUIREMENT SUMMARY BY FUND
2021-2022 BUDGET

<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>	<u>FUND</u> <u>IDENTIFIER</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
30,210,401	32,530,235	34,151,794	100	General Fund	34,959,594	34,959,594	34,959,594
3,171,139	1,241,365	1,569,661	220	Grant Special Revenue Fund	2,162,549	2,162,549	2,162,549
1,568,056	1,582,809	1,873,018	240	Hotel/Motel Tax Fund	2,000,646	2,000,646	2,000,646
687,330	715,791	819,203	290	Streetlight/Sidewalk Fund	1,011,570	1,011,570	1,011,570
189,188	188,386	408,198	250	Bike Trail Fund	363,250	363,250	363,250
110,367	136,290	153,536	210	Golf Fund	188,386	188,386	188,386
306,485	343,885	429,424	230	Economic Development Fund	416,009	416,009	416,009
169,419	194,311	307,781	270	Library Special Fund	248,267	248,267	248,267
102,317	121,905	144,317	710	Stewart Trust Fund	93,253	93,253	93,253
717,947	-	-	410	Debt Retirement Fund	-	-	-
499,313	527,385	575,569	420	Pension Bond Debt Service Fund	607,613	607,613	607,613
4,824,277	5,556,951	5,895,649	310	Transportation Fund	4,744,343	4,744,343	4,744,343
732,031	491,418	675,929	320	Park Improvement Fund	635,774	635,774	635,774
1,784,255	2,174,417	2,225,463	330	Equipment Replacement Fund	1,814,369	1,814,369	1,814,369
1,638,645	1,681,683	1,726,833	340	Assessment Improvement Fund	1,710,273	1,710,273	1,710,273
3,213,114	668,650	424,774	360	Facilities Replacement Fund	349,105	349,105	349,105
4,465,366	5,846,882	6,415,483	560	Storm Drainage Fund	6,956,256	6,956,256	6,956,256
110,186	74,089	66,042	510	Off Street Parking Fund	72,695	72,695	72,695
1,084,552	1,824,640	1,553,942	520	Airport Fund	1,288,899	1,288,899	1,288,899
14,740,885	16,314,005	16,869,693	530	Water Service Fund	19,520,312	19,520,312	19,520,312
1,034,624	1,118,243	1,159,229	610	Workers' Compensation Fund	1,159,645	1,159,645	1,159,645
<u>71,359,897</u>	<u>73,333,340</u>	<u>77,445,538</u>		TOTAL REQUIREMENTS	<u>80,302,808</u>	<u>80,302,808</u>	<u>80,302,808</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 30.3% of the total budget, materials and services represents 16.2% and capital outlay 16.8% of the total budget.

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



CITY OF ROSEBURG, OREGON

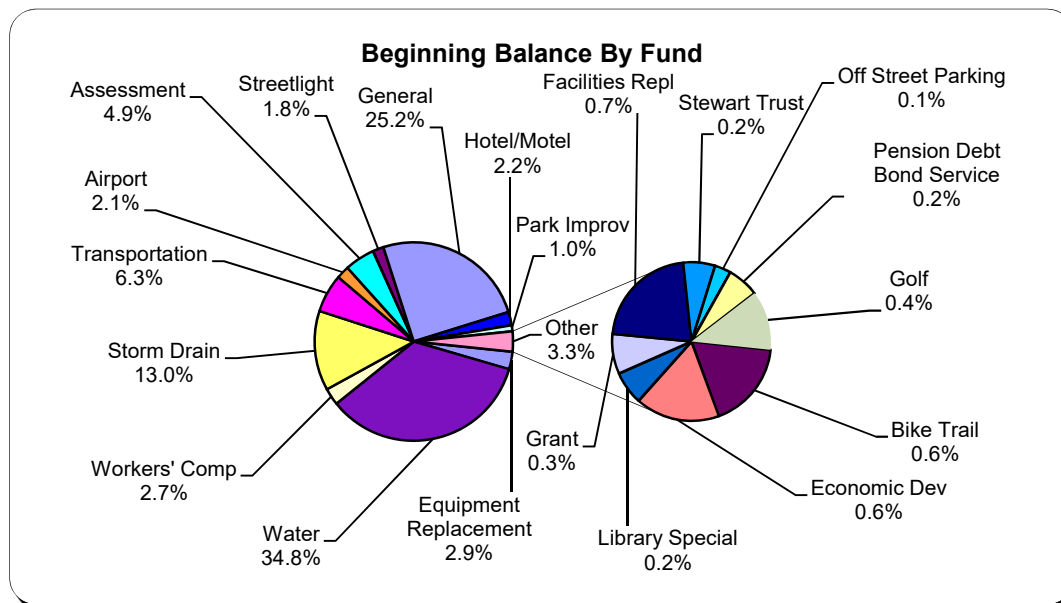
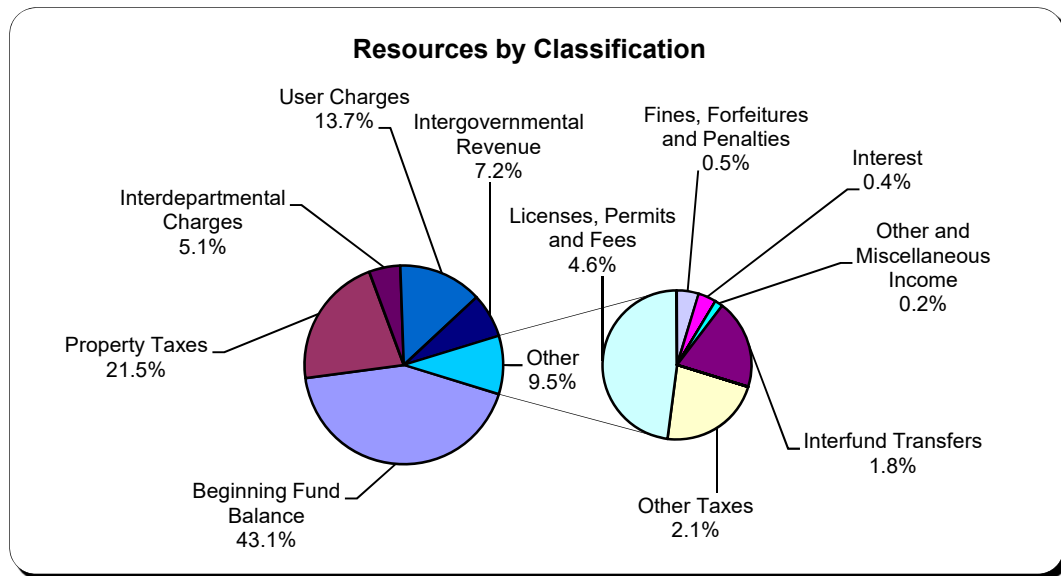
REQUIREMENT SUMMARY BY CLASSIFICATION
2021-2022 BUDGET

<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
19,668,955	20,952,006	23,187,421	Personnel Services	24,339,011	24,339,011	24,339,011
12,538,780	10,944,347	13,053,425	Materials and Services	13,019,546	13,019,546	13,019,546
7,183,995	6,991,780	12,319,734	Capital Outlay	13,458,810	13,458,810	13,458,810
1,291,216	592,336	600,265	Debt Service	621,385	621,385	621,385
1,375,514	1,276,644	1,480,155	Interfund Transfers	1,478,235	1,478,235	1,478,235
-	-	4,993,341	Contingency	5,379,773	5,379,773	5,379,773
-	21,000	201,000	Other Requirements	171,000	171,000	171,000
-	-	6,245,757	Reserve for Future Expenditure	5,909,757	5,909,757	5,909,757
29,301,437	32,555,227	15,364,440	Unappropriated Ending Fund Balance	15,925,291	15,925,291	15,925,291
<u>71,359,897</u>	<u>73,333,340</u>	<u>77,445,538</u>	TOTAL REQUIREMENTS	<u>80,302,808</u>	<u>80,302,808</u>	<u>80,302,808</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 \$34,624,009 or 43.1% of the City's resources. Property taxes are \$17,232,000 or 21.5% of the budget. Of this total, current year property taxes are \$16,704,000.

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 25.2% of all beginning fund balances with a proposed carry forward of \$8,716,469. The Water Fund projects \$12,038,812, Storm Drainage \$4,497,441, and the Transportation Fund \$2,166,039 for beginning fund balances.



CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION
2021-2022

<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
25,043,692	29,301,437	31,058,671	Beginning Fund Balance	34,624,009	34,624,009	34,624,009
14,296,284	16,513,200	17,082,800	Property Taxes	17,232,000	17,232,000	17,232,000
1,420,870	1,274,516	1,470,000	Other Taxes	1,700,000	1,700,000	1,700,000
3,561,631	3,533,472	3,638,500	Licenses, Permits and Fees	3,656,464	3,656,464	3,656,464
3,557,131	3,802,001	3,991,015	Interdepartmental Charges	4,072,427	4,072,427	4,072,427
10,221,789	10,134,654	10,423,214	User Charges	10,966,076	10,966,076	10,966,076
469,188	384,597	450,000	Fines, Forfeitures and Penalties	365,150	365,150	365,150
9,281,134	6,162,583	6,917,633	Intergovernmental Revenue	5,773,347	5,773,347	5,773,347
689,139	654,178	678,550	Interest	300,400	300,400	300,400
21,237	8,419	-	Assessment Collections	-	-	-
231,129	165,323	220,200	Other and Miscellaneous Income	134,700	134,700	134,700
1,375,514	1,276,644	1,480,155	Interfund Transfers	1,478,235	1,478,235	1,478,235
1,137,837	109,307	34,800	Interagency Transfers	-	-	-
53,322	13,009	-	Reimbursements	-	-	-
<u>71,359,897</u>	<u>73,333,340</u>	<u>77,445,538</u>	TOTAL RESOURCES	<u>80,302,808</u>	<u>80,302,808</u>	<u>80,302,808</u>

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2021-2022 BUDGET**

2021-2022 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2021-2022 ADOPTED RATE	2021-2022 ESTIMATED \$ LEVY	LESS ESTIMATES			2021-2022 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	18,700,000	374,000	1,122,000	1,496,000	17,204,000
TOTALS	8.4774	18,700,000	374,000	1,122,000	1,496,000	17,204,000

Estimated assessed valuation for City-wide levies is \$2.142 billion, a 3.4% increase over last year actuals.
The above tax rates are calculated before compression in accordance with Oregon Revised Statutes.

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2021-2022**

HISTORY OF PROPERTY TAX LEVIES AND RATES

	LEVIES			RATES		
	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
CITY-WIDE LEVIES:						
General Fund Levy	14,580,147	16,872,319	17,343,243	8.4774	8.4774	8.4774
Totals	14,580,147	16,872,319	17,343,243	8.4774	8.4774	8.4774

Taxable Assessed Valuation - City-Wide Levies	1,731,906,080	1,988,930,648	2,070,830,851
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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 2021-2022 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2021	2021-2022				ESTIMATED FUND BALANCE JUNE 30, 2022
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY	LESS RESERVES FOR FUTURE	
General Fund	8,716,469	26,243,125	28,233,938	1,000,000	-	5,725,656
Special Revenue Funds:						
Grant Special Revenue	92,049	2,070,500	2,069,500	-	93,049	-
Hotel/Motel Tax	744,646	1,256,000	1,254,650	-	745,996	-
Streetlight/Sidewalk	608,593	402,977	498,655	512,915	-	-
Bike Trail	201,100	162,150	157,610	205,640	-	-
Golf	136,546	51,840	65,800	122,586	-	-
Economic Development Fund	194,951	221,058	272,459	-	143,550	-
Library Special Fund	76,767	171,500	181,500	-	66,767	-
Stewart Trust	73,153	20,100	30,000	-	63,253	-
Debt Service Funds:						
Pension Bond Debt Service Fund	72,613	535,000	509,330	-	-	98,283
Capital Projects Funds:						
Transportation	2,166,039	2,578,304	2,882,393	-	1,861,950	-
Park Improvement	353,374	282,400	90,000	-	545,774	-
Equipment Replacement	989,369	825,000	308,500	-	1,505,869	-
Assessment Improvement	1,695,273	15,000	1,100,000	-	610,273	-
Facilities Replacement	246,605	102,500	75,829	-	273,276	-
Enterprise Funds:						
Storm Drainage	4,497,441	2,458,815	2,431,039	1,000,000	-	3,525,217
Off Street Parking	38,165	34,530	56,479	16,216	-	-
Airport	730,399	558,500	504,840	784,059	-	-
Water Service	12,038,812	7,481,500	11,944,177	1,000,000	-	6,576,135
Internal Service Fund:						
Workers' Compensation	951,645	208,000	421,288	738,357	-	-
	34,624,009	45,678,799	53,087,987	5,379,773	5,909,757	15,925,291

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2021-2022 BUDGET

<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>		<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
			<u>General Fund</u>			
5.00	5.00	6.00	City Manager's Department	6.00	6.00	6.00
7.30	7.30	7.30	Finance and Mgmt Services			
2.50	2.50	2.50	Finance	6.30	6.30	6.30
			Information Technology	3.00	3.00	3.00
9.80	9.80	9.80	Total Finance and Mgmt Services	9.30	9.30	9.30
6.00	6.00	6.00	Community Development Department	6.00	6.00	6.00
2.00	3.50	3.50	Library	3.50	3.50	3.50
			Public Works Department:			
7.50	7.00	7.00	Engineering Division	7.00	7.00	7.00
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
26.10	25.60	25.60	Total Public Works	25.60	25.60	25.60
			Parks and Recreation Dept:			
2.25	2.25	2.25	Administration	2.25	2.25	2.25
12.00	13.00	13.00	Parks Maintenance Division	13.00	13.00	13.00
14.25	15.25	15.25	Total Parks and Recreation	15.25	15.25	15.25
3.20	3.20	3.20	Municipal Court	3.20	3.20	3.20
42.00	43.00	43.00	Police Department	43.00	43.00	43.00
41.75	41.75	42.00	Fire Department	42.00	42.00	42.00
150.10	153.10	154.35	Total General Fund	153.85	153.85	153.85
			<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
167.10	170.10	171.35	TOTAL POSITIONS	170.85	170.85	170.85

CITY OF ROSEBURG, OREGON

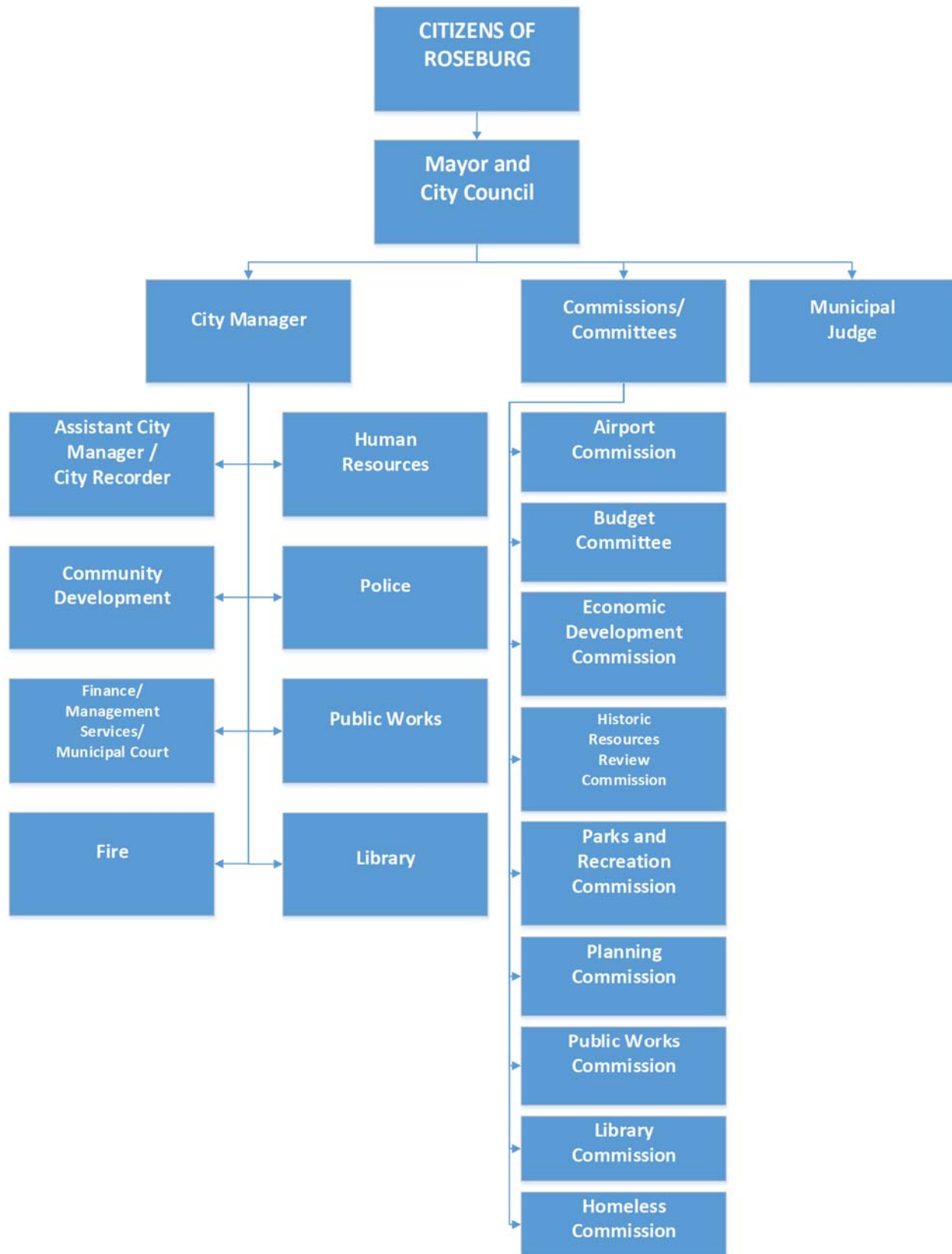
ORGANIZATIONAL CHART

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 24,890 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 nine advisory commissions and committees composed of citizens of Roseburg to assist in the decision making process.

CITY OF ROSEBURG



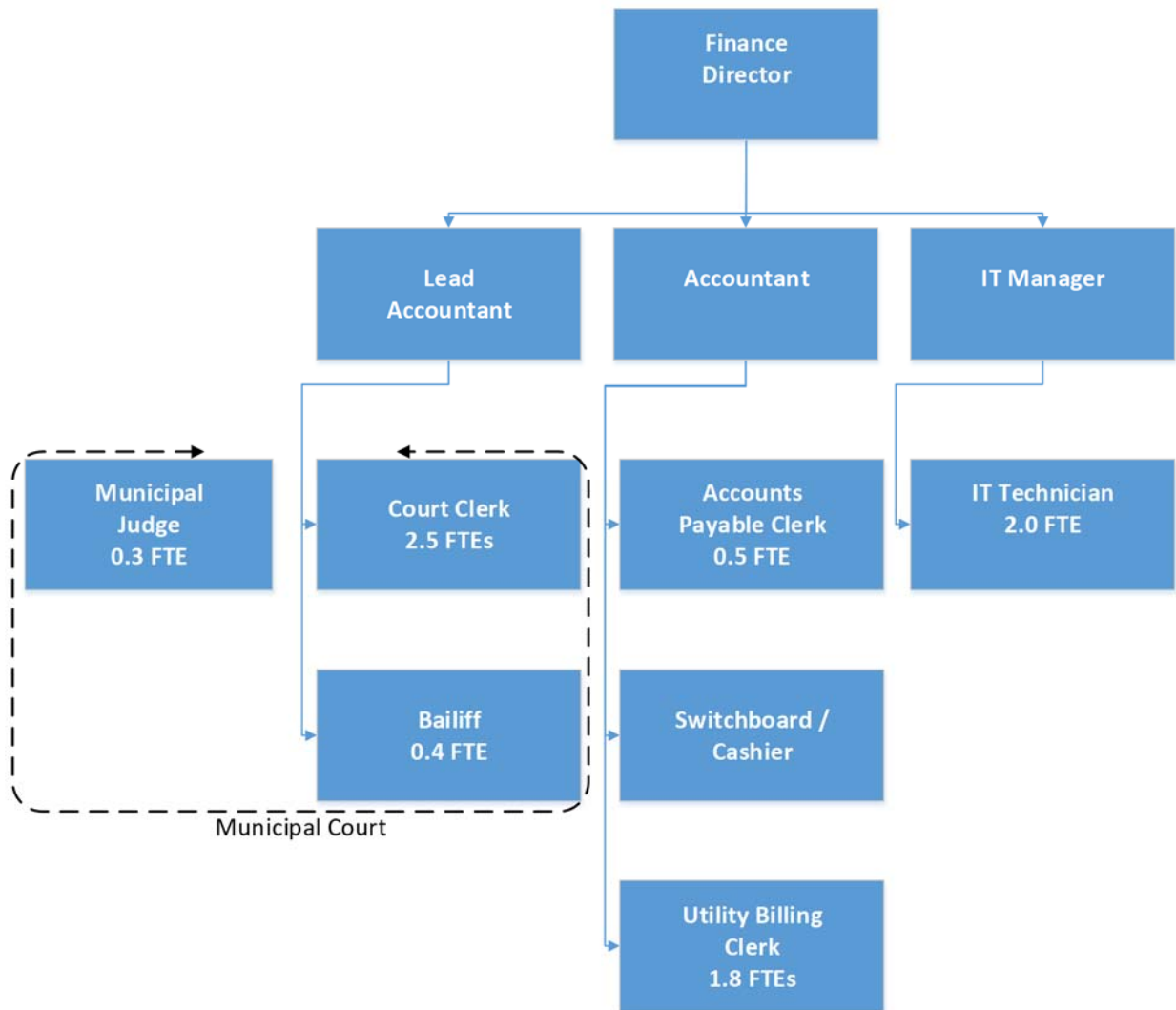
CITY OF ROSEBURG

Administration



CITY OF ROSEBURG

Finance and Management Services and Municipal Court



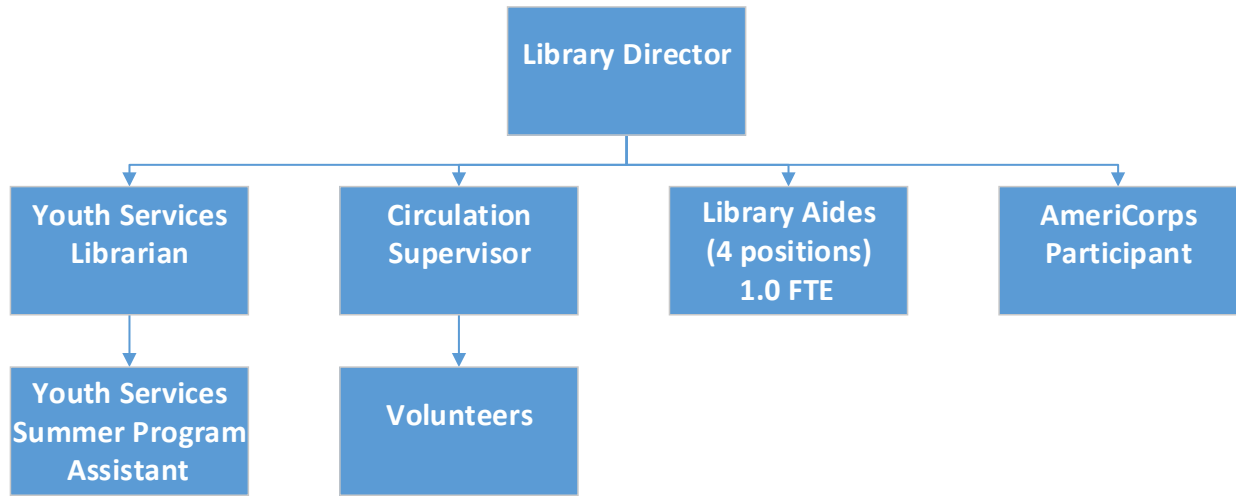
CITY OF ROSEBURG

Community Development Department



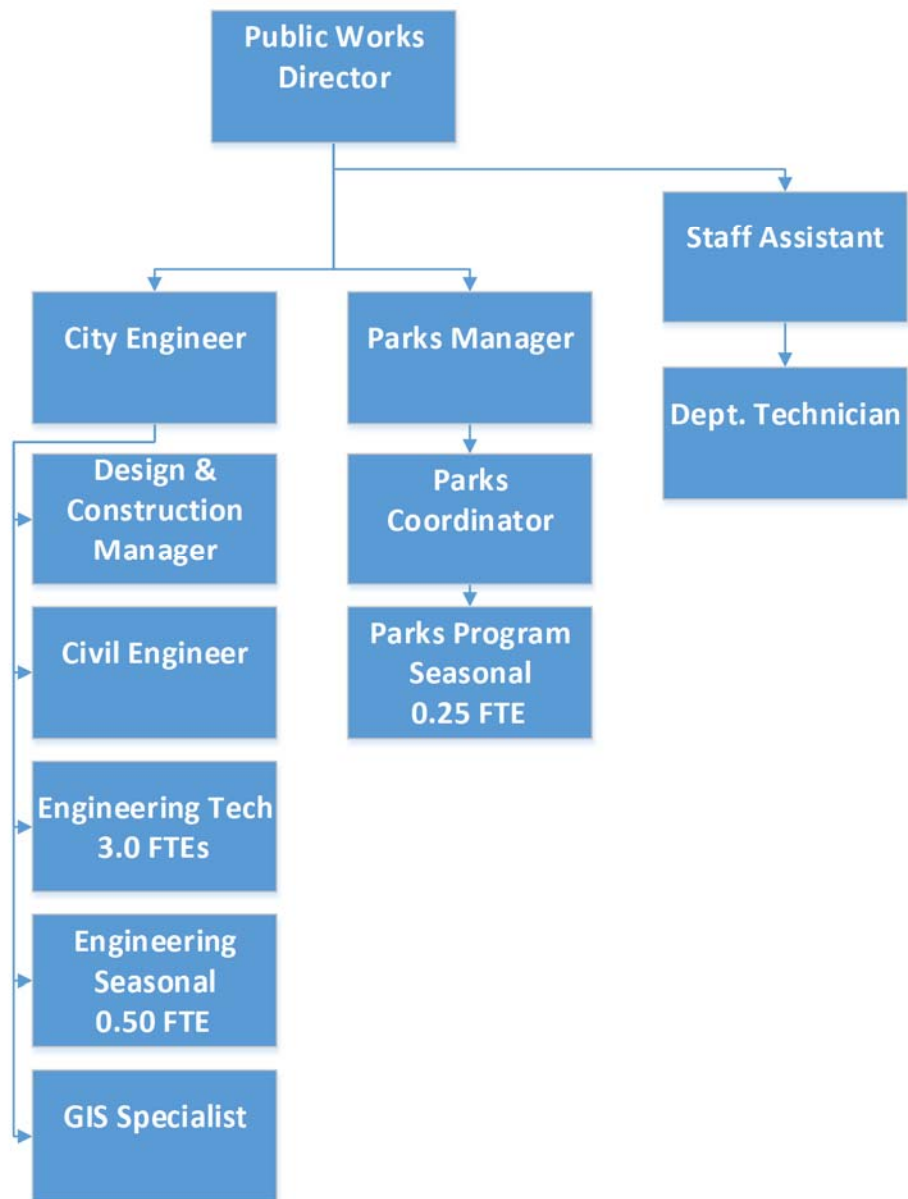
CITY OF ROSEBURG

Library



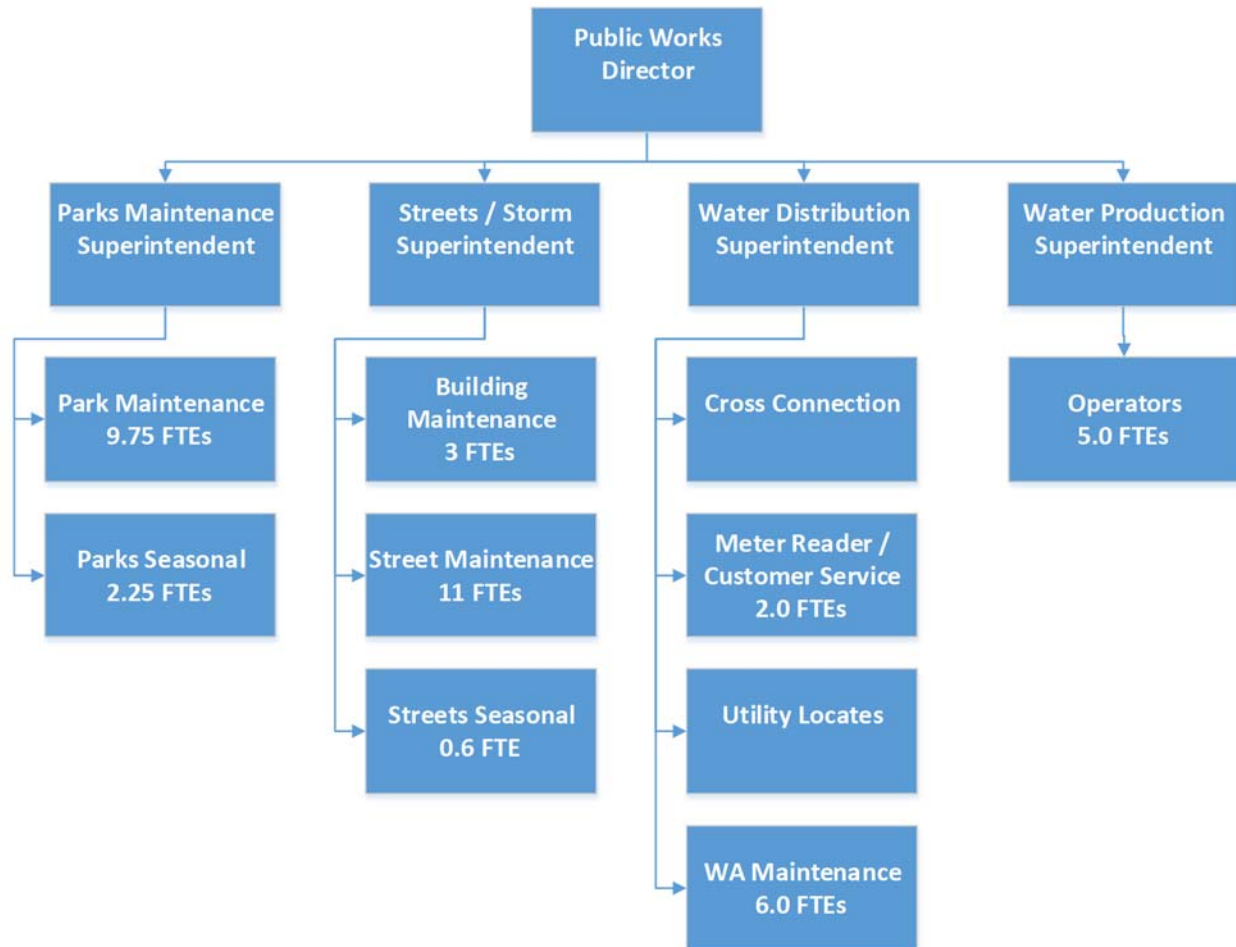
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction



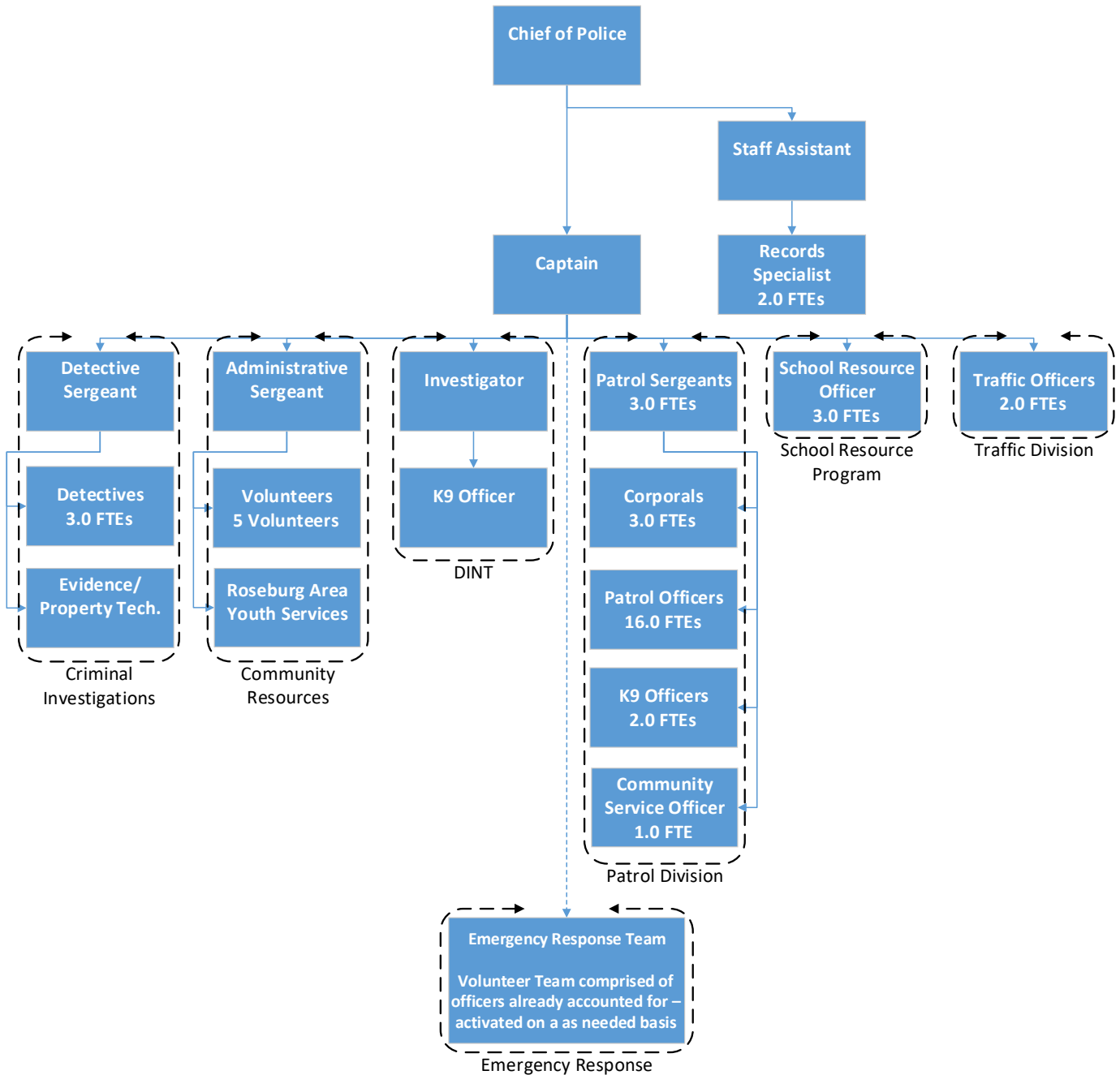
CITY OF ROSEBURG

Public Works Operations & Maintenance



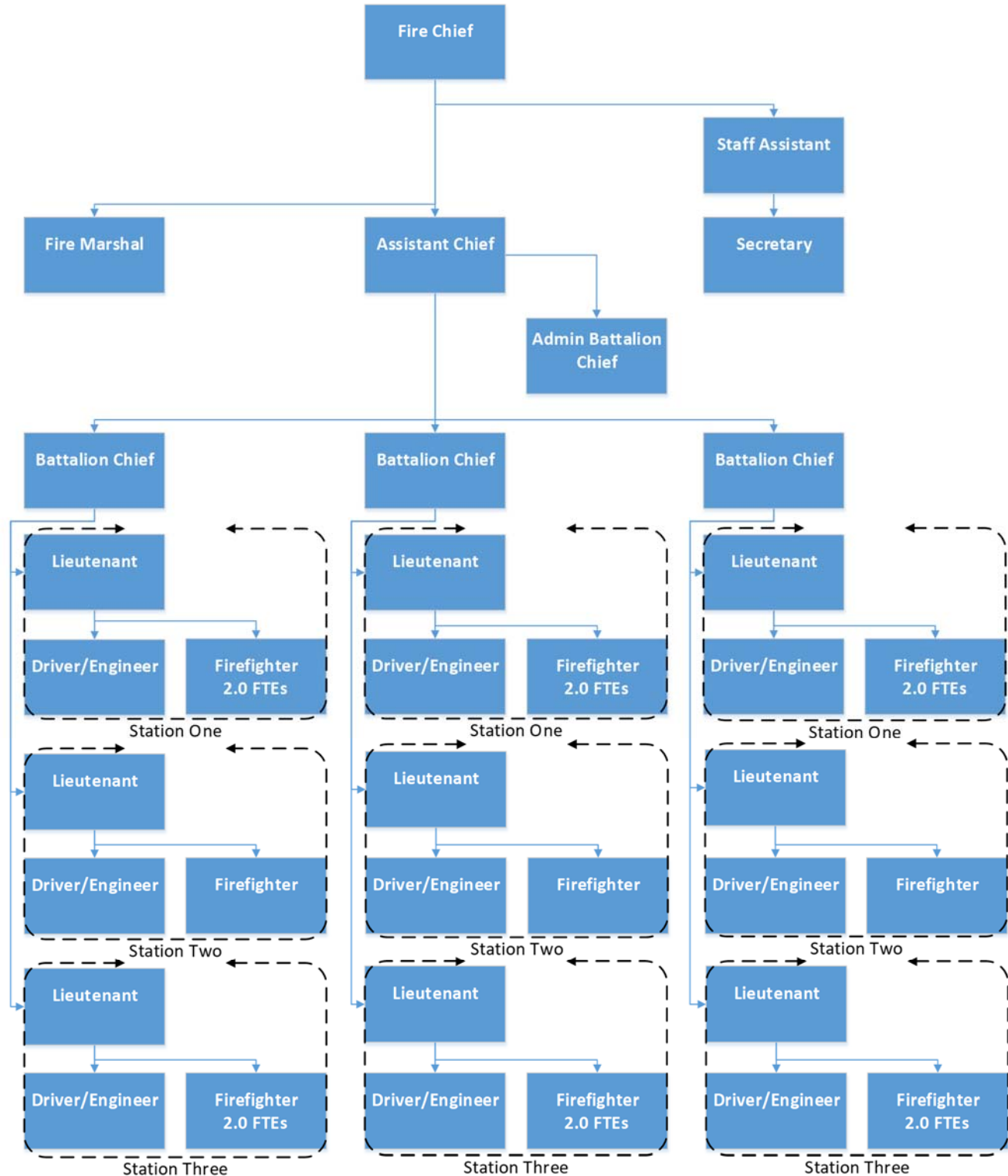
CITY OF ROSEBURG

Police Department



CITY OF ROSEBURG

Fire Department





CITY OF ROSEBURG, OREGON

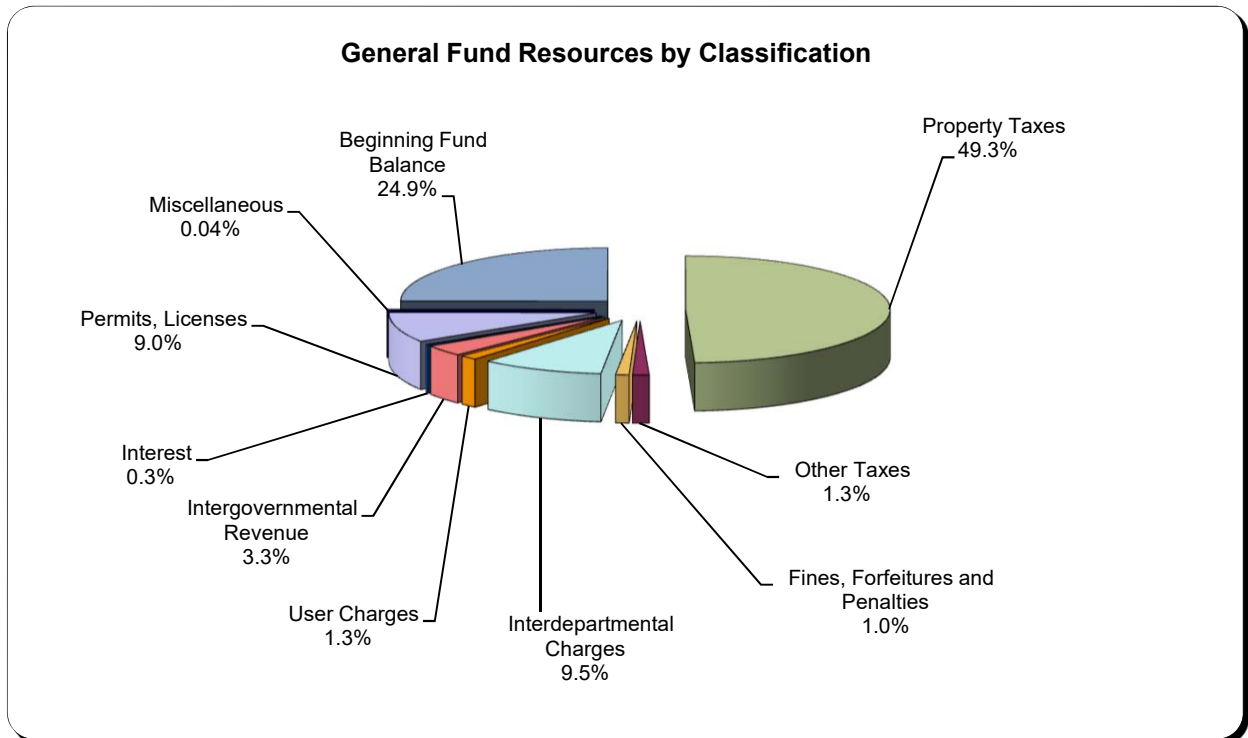
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CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$1,242 less than the 2020-2021 budget. Property taxes are increasing by approximately .87%, however as a percentage of total resources it represents 49.3%. Other significant resources include shared revenues from the State of Oregon (liquor, marijuana, and tobacco taxes), franchise fees and charges to other funds for services provided.

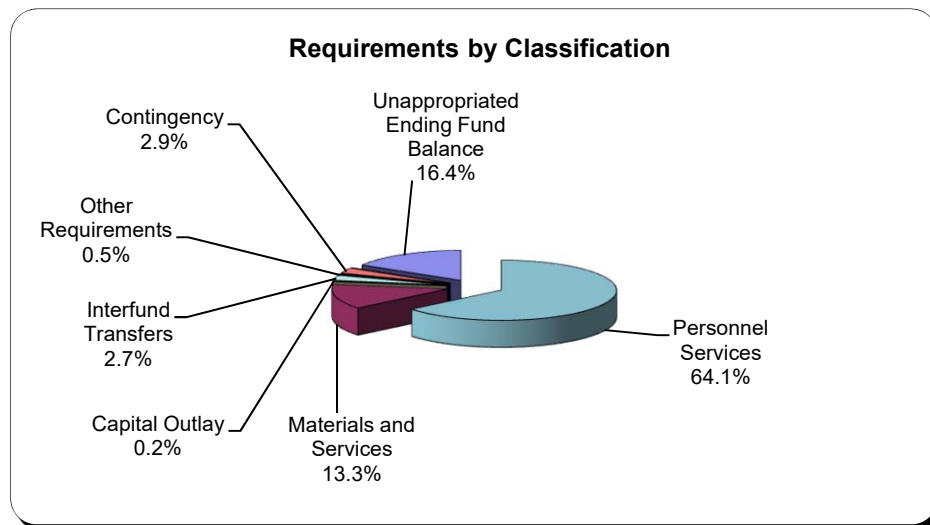
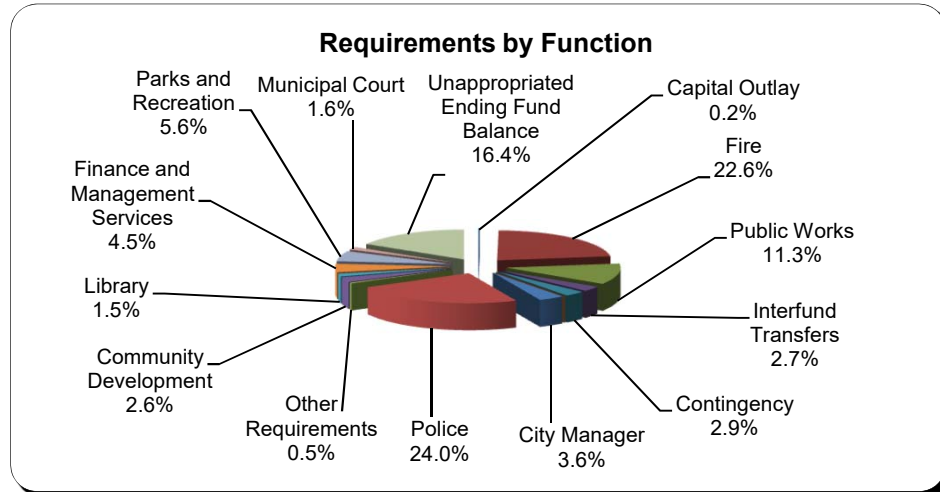


CITY OF ROSEBURG, OREGON						
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021	SUMMARY	PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100)						
RESOURCES:						
14,212,797	16,475,226	17,082,800	Property Taxes	17,232,000	17,232,000	17,232,000
83,487	37,974	-	Land Sales	-	-	-
187,589	258,467	230,000	Other Taxes	450,000	450,000	450,000
3,054,753	3,030,767	3,121,500	Licenses, Permits, and Fees	3,140,320	3,140,320	3,140,320
Charges for Services:						
469,188	384,597	450,000	Fines Forfeitures and Penalties	365,000	365,000	365,000
2,713,415	2,966,414	3,218,515	Interdepartmental Charges	3,337,427	3,337,427	3,337,427
442,035	459,153	458,000	User Charges	466,141	466,141	466,141
1,447,610	1,432,792	1,404,552	Intergovernmental Revenue	1,143,237	1,143,237	1,143,237
224,404	199,300	235,000	Interest	90,000	90,000	90,000
63,308	21,015	40,000	Miscellaneous	15,000	15,000	15,000
22,898,586	25,265,705	26,240,367	Total Operating Revenues	26,239,125	26,239,125	26,239,125
-	-	10,000	Interfund Transfers	4,000	4,000	4,000
14,116	626	-	Reimbursements	-	-	-
7,297,699	7,263,904	7,901,427	Beginning Fund Balance	8,716,469	8,716,469	8,716,469
30,210,401	32,530,235	34,151,794	TOTAL RESOURCES	34,959,594	34,959,594	34,959,594

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 48.2% of the total. Other operating departments represent 29.1% 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 64.1% of total requirements and 79.3% 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 2.9% of fund expenditures of \$34,959,594.



CITY OF ROSEBURG, OREGON						
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021	SUMMARY	PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100)						
REQUIREMENTS:						
Operating Budget:						
18,018,812	19,286,600	21,304,709	Personnel Services	22,395,669	22,395,669	22,395,669
3,990,628	3,878,298	4,576,957	Materials and Services	4,647,269	4,647,269	4,647,269
22,009,440	23,164,898	25,881,666	Total Operating Budget	27,042,938	27,042,938	27,042,938
82,057	76,959	25,000	Capital Outlay	75,000	75,000	75,000
855,000	800,000	925,000	Interfund Transfers	945,000	945,000	945,000
-	21,000	201,000	Other Requirements	171,000	171,000	171,000
22,946,497	24,062,857	27,032,666	Total Expenditures	28,233,938	28,233,938	28,233,938
-	-	-	Reserved for Future Expenditure	-	-	-
-	-	1,000,000	Contingency	1,000,000	1,000,000	1,000,000
7,263,904	8,467,378	6,119,128	Unappropriated Ending Fund Balance	5,725,656	5,725,656	5,725,656
7,263,904	8,467,378	7,119,128	Total Fund Balance	6,725,656	6,725,656	6,725,656
30,210,401	32,530,235	34,151,794	TOTAL REQUIREMENTS	34,959,594	34,959,594	34,959,594

<u>GENERAL FUND (100)</u>								
OPERATING BUDGET BY DEPARTMENT								
1,072,382	1,073,669	1,206,620	City Manager			1,262,405	1,262,405	1,262,405
1,330,107	1,341,307	1,550,050	Finance and Management Services			1,588,615	1,588,615	1,588,615
724,937	758,886	853,411	Community Development			920,277	920,277	920,277
282,326	420,916	484,585	Library			534,502	534,502	534,502
3,340,470	3,091,086	3,827,772	Public Works			3,939,869	3,939,869	3,939,869
1,586,274	1,709,835	1,914,629	Parks and Recreation			1,966,949	1,966,949	1,966,949
489,310	504,715	525,058	Municipal Court			545,122	545,122	545,122
6,658,954	7,057,822	7,854,722	Police Department			8,389,148	8,389,148	8,389,148
6,524,680	7,206,662	7,664,819	Fire Department			7,896,051	7,896,051	7,896,051
22,009,440	23,164,898	25,881,666	TOTAL OPERATING BUDGET BY DEPARTMENT			27,042,938	27,042,938	27,042,938



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 and updated.
- ◆ 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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			GENERAL FUND (100) - REVENUES					
7,297,699	7,263,904	7,901,427	00-00-301000	BEGINNING FUND BALANCE		8,716,469	8,716,469	8,716,469
			REVENUES - (100)					
13,654,896	15,805,207	16,556,300	70-40-311100	Current Year Property Taxes		16,704,000	16,704,000	16,704,000
531,895	642,589	500,000	70-40-311200	Prior Years' Property Taxes		500,000	500,000	500,000
83,487	37,974	-	70-40-311300	Land Sales		-	-	-
26,006	27,430	26,500	70-40-311400	In Lieu of Taxes		28,000	28,000	28,000
947	1,616	-	00-00-311500	Penalties and Interest		-	-	-
187,589	258,467	230,000	70-40-315200	Marijuana 3%		450,000	450,000	450,000
8,636	8,961	10,000	30-10-321100	Public Works		8,500	8,500	8,500
37,766	43,148	50,000	50-10-321102	Planning Fees		35,000	35,000	35,000
30,000	30,000	30,000	10-10-321104	Garbage Permits		30,000	30,000	30,000
47,423	32,090	40,000	40-10-321120	Parks Department Fees		50,000	50,000	50,000
46,690	50,645	47,000	10-10-321149	Other Licenses		62,000	62,000	62,000
11,933	17,262	15,000	50-10-321525	Derelict Building Fees		30,000	30,000	30,000
296,072	310,479	306,000	78-40-321700	Gas Franchise Fees		312,370	312,370	312,370
1,837,792	1,764,772	1,846,500	78-40-321720	Electric Franchise Fees		1,829,630	1,829,630	1,829,630
255,595	277,665	268,000	78-40-321740	Telephone Franchise Fees		250,000	250,000	250,000
132,982	130,970	132,000	78-40-321760	Cable TV Franchise Fees		133,000	133,000	133,000
257,165	267,107	275,000	78-40-321780	Water Utility Franchise Fees		299,170	299,170	299,170
92,699	97,668	102,000	00-00-321800	Storm Drainage Franchise Fees		100,650	100,650	100,650
349,025	292,569	325,000	20-10-322101	Fines		275,000	275,000	275,000
13,794	15,764	20,000	20-10-322105	Court Costs		15,000	15,000	15,000
1,300	2,000	2,000	20-10-322125	Police-Impound Admin Fee		2,000	2,000	2,000
8,176	7,847	10,000	20-10-322135	Court Appointed Attorney Fees		8,000	8,000	8,000
96,893	66,417	93,000	20-10-322140	Criminal Fines		65,000	65,000	65,000
15,558	109,059	130,498	20-20-331140	Federal Grants		-	-	-
4,200	4,200	4,200	40-20-332120	State Grants		15,200	15,200	15,200
408,090	440,396	492,600	78-40-332520	Liquor State Subventions		460,000	460,000	460,000
28,044	27,152	28,100	78-40-332530	Tobacco State Subventions		18,900	18,900	18,900
88,117	113,477	115,000	78-40-332540	Marijuana Subventions		31,521	31,521	31,521
243,569	264,563	270,000	78-40-332710	State Revenue Sharing		290,000	290,000	290,000
23,045	9,543	18,000	20-20-332725	Hazardous Materials Revenue		13,000	13,000	13,000
7,289	7,168	8,000	30-20-332730	Other		9,000	9,000	9,000
15,000	15,000	15,500	20-20-333210	Contracted Services		15,000	15,000	15,000
194,160	198,368	247,000	20-20-334100	Intergovernmental Revenue-Local		250,000	250,000	250,000
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf		6,000	6,000	6,000
38,607	40,185	34,432	10-10-341125	Interdept Charges-Hotel/Motel		35,415	35,415	35,415
87,743	81,709	84,335	10-10-341129	Interdept Charges-Sidewalk		88,655	88,655	88,655
980,371	1,048,129	1,112,217	10-10-341131	Interdept Charges-Transportation		1,138,693	1,138,693	1,138,693
420,538	243,866	75,654	10-10-341135	Interagency - Urban Renewal		40,616	40,616	40,616
41,274	14,797	15,028	30-10-341136	Interdept Charges-Facilities		15,529	15,529	15,529
2,638	2,632	2,659	10-10-341151	Interdept Charges-OSP		2,879	2,879	2,879
84,916	100,427	114,579	10-10-341152	Interdept Charges-Airport		110,985	110,985	110,985
943,326	1,076,418	1,209,377	10-10-341153	Interdept Charges-Water		1,271,585	1,271,585	1,271,585
6,936	5,506	13,863	10-10-341155	Interdept Charges-Economic Development		11,459	11,459	11,459
504,934	573,385	607,044	10-10-341156	Interdept Charges-Storm		635,939	635,939	635,939
16,670	17,226	18,981	10-10-341161	Interdept Charges-Work Comp		20,288	20,288	20,288
319,536	322,888	320,000	10-10-343280	User Fees		332,341	332,341	332,341
23,495	19,725	23,000	10-10-343810	Lien Search Fee		22,000	22,000	22,000
39,947	55,285	50,000	20-10-343910	Fire Suppression Fees		50,000	50,000	50,000
11,774	18,733	20,000	20-10-343920	Fire Prevention Fees		15,000	15,000	15,000
2,310	-	2,500	40-10-344250	Parks Administration Fee		2,300	2,300	2,300

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - REVENUES								
6,705	11,016	10,000	20-10-344510	Police Administrative Fee		10,000	10,000	10,000
9,686	6,749	10,000	20-10-344610	Fire Administrative Fee		12,000	12,000	12,000
24,429	18,770	20,000	40-10-344710	Library Card		20,000	20,000	20,000
4,153	5,987	2,500	40-10-344720	Library Miscellaneous		2,500	2,500	2,500
14,850	5,696	-	30-30-361200	Special Assessment		-	-	-
223,457	197,684	235,000	60-40-371100	Interest Income		90,000	90,000	90,000
5,072	2,500	-	20-20-381110	Contributions		-	-	-
43,386	12,819	40,000	80-40-385100	Miscellaneous		15,000	15,000	15,000
-	-	10,000	85-40-391270	Transfers - Library Special Revenue		4,000	4,000	4,000
14,116	626	-	99-40-392300	Reimbursements		-	-	-
22,912,702	25,266,331	26,250,367	Total			26,243,125	26,243,125	26,243,125
TOTAL REVENUES & BEGINNING								
30,210,401	32,530,235	34,151,794	FUND BALANCE			34,959,594	34,959,594	34,959,594

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, five 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, employee training and safety and assists with emergency operations planning. The Assistant City Manager/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 Communication Specialist is responsible for implementing a comprehensive strategic communication plan, including media relations, website content, writing and designing print publications, managing the City's social media efforts and electronic communications. The Administrative Assistants provide assistance to the Department.

DEPARTMENT GOALS - PRIOR YEAR

1. Implement City Council goals in conjunction with all departments.
2. Implement electronic approval processes among city departments.
3. Evaluate opportunities to help the community recover from the COVID-19 pandemic.

DEPARTMENT GOALS - CURRENT YEAR

1. Implement City Council goals in conjunction with all departments
2. If funded, implement plan to open Navigation Center prior to July 1, 2022.
3. Evaluate lessons learned from pandemic and look for efficiencies in communications, virtual meetings, and remote work.
4. Coordinate with community partners to administer federal American Rescue Plan Act (ARPA) funds.
5. Support efforts to establish medical education college.
6. Implement additional electronic approval processes among city departments.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
City Manager	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
Asst. City Mgr./City Recorder	1.0	1.0	1.0	1.0
Communication Specialist	0.0	0.0	1.0	1.0
Administrative Assistant	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
	5.0	5.0	6.0	6.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - CITY MANAGER DEPARTMENT								
PERSONNEL SERVICES - 1010								
470,704	494,090	559,329	Salaries and Wages			584,579	584,579	584,579
228,613	305,802	363,791	Employee Benefits			397,326	397,326	397,326
699,317	799,892	923,120	Total			981,905	981,905	981,905
MATERIALS AND SERVICES - 1010								
1,942	2,700	6,000	41-3010	Lodging and Registration		6,000	6,000	6,000
442	1,314	3,500	41-3015	Meals and Mileage		3,500	3,500	3,500
171	680	750	41-3020	Commission Meetings and Meals		750	750	750
3,918	1,857	4,500	41-3025	Council Travel and Conference		4,500	4,500	4,500
22,786	23,458	25,000	41-3035	Memberships		25,000	25,000	25,000
1,011	1,701	4,000	41-3040	Dues and Subscriptions		4,000	4,000	4,000
-	483	2,500	41-3055	Personnel Training		2,500	2,500	2,500
155,883	89,581	95,000	41-3310	Professional Services-Legal		95,000	95,000	95,000
13,124	13,896	14,000	41-3315	Auditing		14,000	14,000	14,000
130	132	-	41-3330	Professional Services Technical		-	-	-
14,400	4,907	25,000	41-3620	Special Services		25,000	25,000	25,000
76,743	83,382	40,000	41-3690	Misc. Contracted Services		40,000	40,000	40,000
3,971	1,666	4,000	41-3810	Recording		4,000	4,000	4,000
5,705	6,185	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
8,329	5,257	9,000	41-3825	Codifications		9,000	9,000	9,000
44,222	10,109	12,500	41-3830	Personnel Recruitment		12,500	12,500	12,500
4,242	5,894	7,500	41-4510	Office Supplies		7,000	7,000	7,000
12,214	9,356	15,000	41-4520	Postage		12,500	12,500	12,500
1,629	2,306	3,500	41-4545	Materials & Supplies - Special Purchases		3,500	3,500	3,500
468	6,465	1,500	41-4580	Office Equipment/Furniture		1,500	1,500	1,500
1,735	2,448	2,250	41-4830	Equipment Maintenance & Repair		2,250	2,250	2,250
373,065	273,777	283,500	Total			280,500	280,500	280,500
1,072,382	1,073,669	1,206,620	TOTAL CITY MANAGER DEPARTMENT			1,262,405	1,262,405	1,262,405

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 the Annual Financial Report (Audit) to GFOA certification program.
2. Submit PAFR (Popular Annual Financial Report) to GFOA award program.
3. Implementation of GASB Statement No. 87 “Leases”.
4. Implementation of GASB Statement No. 84 “Fiduciary Activities”.

GOALS – CURRENT YEAR

1. Submit the Annual Financial Report (Audit) to GFOA certification program.
2. Submit PAFR (Popular Annual Financial Report) to GFOA award program.
3. Implementation of GASB Statement No. 87 “Leases”.
4. Implementation of GASB Statement No. 84 “Fiduciary Activities”.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Finance Director	1.0	1.0	1.0	1.0
Lead Accountant	1.0	1.0	1.0	1.0
Accountant	1.0	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>0.0</u>
	7.3	7.3	7.3	6.3

CITY OF ROSEBURG, OREGON									
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022	
GENERAL FUND (100) - FINANCE DIVISION									
PERSONNEL SERVICES - 1015									
453,126	471,432	506,896	Salaries and Wages			468,048	468,048	468,048	
282,187	300,856	337,709	Employee Benefits			317,599	317,599	317,599	
735,313	772,288	844,605	Total				785,647	785,647	785,647
MATERIALS AND SERVICES - 1015									
5,148	2,775	6,700	41-3010	Lodging and Registration		6,700	6,700	6,700	
2,565	1,174	2,275	41-3015	Meals and Mileage		2,275	2,275	2,275	
1,389	1,166	1,730	41-3040	Dues and Subscriptions		1,755	1,755	1,755	
215	215	1,000	41-3055	Personnel Training		1,000	1,000	1,000	
6,660	3,780	11,350	41-3330	Professional Services Technical		4,900	4,900	4,900	
1,618	2,440	3,130	41-3690	Contracted Services-Miscellaneous		3,380	3,380	3,380	
2,370	1,361	4,200	41-3870	Bad Debt Expense		4,200	4,200	4,200	
6,896	7,704	12,800	41-3885	Banking Fees		12,800	12,800	12,800	
-	-	5,000	41-3915	Software Non Capital		5,000	5,000	5,000	
29,601	31,159	44,000	41-3920	Technology-Support and Maintenance		44,000	44,000	44,000	
-	-	2,200	41-3925	Office Machine Rentals		2,200	2,200	2,200	
15,646	16,103	18,000	41-4210	Telephone Communications		18,250	18,250	18,250	
5,790	3,348	7,250	41-4510	Office Supplies		7,250	7,250	7,250	
825	3,735	1,500	41-4515	Equipment Non Capital		1,000	1,000	1,000	
135	573	330	41-4545	Supplies		330	330	330	
141	-	-	41-4580	Office Equipment/Furniture		-	-	-	
555	314	1,800	41-4830	Equipment Maintenance		1,800	1,800	1,800	
510	889	950	41-5710	Insurance-Automobile		250	250	250	
34,885	32,882	34,550	41-5715	Insurance-General Liability		37,520	37,520	37,520	
3,937	4,133	4,350	41-5720	Insurance-Property		5,240	5,240	5,240	
570	570	600	41-5740	Insurance-Equipment		620	620	620	
759	784	800	41-5790	Insurance-Miscellaneous		880	880	880	
120,215	115,105	164,515	Total				161,350	161,350	161,350
855,528	887,393	1,009,120	TOTAL FINANCE DIVISION			946,997	946,997	946,997	

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:

- 340 User Accounts and Service Accounts
- 181 Desktop/Laptops
- 100 Mobile Devices and Tablets
- 46 Virtual and Physical Servers
- 2 SAN's (Storage Area Network) Storage for Virtual Servers
- 174 Cisco Telephone Devices
- A Wireless Network Infrastructure with 45 Access Points

GOALS – PRIOR YEAR

1. Replacement and installation of security cameras at various locations.
2. Ubiquiti radio update to provide connectivity for citywide communications needs.
3. Shelter on reservoir hill to secure IT equipment that connects multiple locations.
4. Cisco phone upgrades throughout City for compliance with upgraded servers and enhance network speeds.

GOALS – CURRENT YEAR.

1. Installation of new Backup System for Enterprise backups and recovery.
2. Increased security items such as hardening wireless infrastructure, firewall, 3rd party connections, and switching infrastructure.
3. Upgrade domain controllers and infrastructure virtual servers to latest OS builds.
4. Install new equipment in shelter on reservoir hill.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Info Technology Manager	1.0	1.0	1.0	1.0
Information Services Technician	1.0	1.0	1.0	2.0
IT Helpdesk Support	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	2.5	2.5	2.5	3.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2021-2022	2021-2022	2021-2022
2018-2019	2019-2020	2020-2021	GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION					
			PERSONNEL SERVICES - 1025					
178,069	181,165	193,856		Salaries and Wages	243,663	243,663	243,663	
95,352	86,195	108,762		Employee Benefits	166,881	166,881	166,881	
273,421	267,360	302,618	Total		410,544	410,544	410,544	
			MATERIALS AND SERVICES - 1025					
-	-	1,000	41-3010	Lodging and Registration	1,000	1,000	1,000	
-	-	600	41-3015	Meals and Mileage	600	600	600	
106	364	600	41-3040	Dues and Subscriptions	600	600	600	
-	5,000	10,000	41-3055	Personnel Training	5,500	5,500	5,500	
18,618	-	-	41-3690	Contracted Services	-	-	-	
77,848	86,373	94,672	41-3910	Hardware Non Capital	53,444	53,444	53,444	
2,716	14,452	28,700	41-3915	Software Non Capital	41,590	41,590	41,590	
48,994	40,459	51,000	41-3920	Technology-Support and Maintenance	78,000	78,000	78,000	
47,742	35,753	45,400	41-3930	Technology-Contracted Services	44,000	44,000	44,000	
3,756	3,584	2,640	41-4215	Cellular Phone	2,640	2,640	2,640	
22	359	300	41-4510	Office Supplies	300	300	300	
350	164	400	41-4545	Supplies	400	400	400	
-	-	800	41-4580	Office Equipment/Furniture	800	800	800	
969	-	1,200	41-4815	Vehicle Repair and Maintenance	1,200	1,200	1,200	
37	46	200	41-4820	Vehicle Fuel	200	200	200	
-	-	800	41-4830	Equipment Maintenance	800	800	800	
201,158	186,554	238,312	Total		231,074	231,074	231,074	
474,579	453,914	540,930	TOTAL INFORMATION TECHNOLOGY DIVISION			641,618	641,618	641,618
1,330,107	1,341,307	1,550,050	TOTAL FINANCE AND MANAGEMENT SERVICES			1,588,615	1,588,615	1,588,615
2,402,489	2,414,976	2,756,670	TOTAL ADMINISTRATIVE DEPARTMENT			2,851,020	2,851,020	2,851,020

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 assists in managing the Economic Development Fund and the Hotel/Motel Tax 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 and Land Use and Development Regulations. The Planning Division works closely with the Planning, Economic Development and Historic Resource Review Commissions. Additional projects administered by the department include items involving economic planning and coordination, downtown programs and redevelopment and urban growth projects. The Department contracts with Douglas County Building Department in order to provide building permit services.

DEPARTMENT GOALS – PRIOR YEAR

1. Submit the application necessary for an Urban Growth Boundary Swap
2. Implement new code surrounding House Bill 2001 “Middle Housing Code”
3. Prioritize recommendations from the Housing Needs Analysis
4. Coordinate and work with ODOT concerning the Hwy. 138 design plan
5. Develop additional Urban Renewal incentive programs
6. Begin construction of wayfinding signs

DEPARTMENT GOALS – CURRENT YEAR

1. Implement recommendations identified in the Housing Needs Analysis
2. Evaluate new permit software to replace Municipality
3. Develop a Bike Routes Plan through the TGM grant the City was awarded in Sept. of 2020
4. Implement recommendations identified in the Downtown Parking Assessment and Study
5. Utilize RARE intern to complete assessment of the Comprehensive Plan

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Director	1.0	1.0	1.0	1.0
Associate Planner	3.0	3.0	3.0	3.0
Compliance Officer	1.0	1.0	1.0	1.0
Department Technician	1.0	1.0	1.0	0.0
CDD Technician	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	6.0	6.0

CITY OF ROSEBURG, OREGON

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND(100) - COMMUNITY DEVELOPMENT DEPARTMENT								
PERSONNEL SERVICES - 1520								
385,012	398,646	420,810	Salaries and Wages			446,864	446,864	446,864
267,942	272,166	293,601	Employee Benefits			334,413	334,413	334,413
652,954	670,812	714,411	Total			781,277	781,277	781,277
MATERIALS AND SERVICES - 1520								
2,853	1,760	4,000	41-3010	Lodging and Registration		4,000	4,000	4,000
565	373	3,000	41-3015	Meals and Mileage		3,000	3,000	3,000
7	133	200	41-3020	Commission Meetings and Meals		200	200	200
240	559	1,500	41-3040	Dues and Subscriptions		1,500	1,500	1,500
23,781	31,992	35,000	41-3310	Professional Services-Legal		35,000	35,000	35,000
-	480	2,000	41-3330	Professional Services-Technical		2,000	2,000	2,000
110	1,405	30,000	41-3630	Contracted Services		30,000	30,000	30,000
-	-	500	41-3815	Advertising		500	500	500
33,882	37,448	45,000	41-3860	Abatement Expense		45,000	45,000	45,000
4,550	4,550	4,550	41-3920	Support & Maintenance		4,550	4,550	4,550
767	795	1,000	41-4210	Telephone Communications		1,000	1,000	1,000
896	785	2,000	41-4510	Office Supplies		2,000	2,000	2,000
-	-	500	41-4515	Equipment Non Capital		500	500	500
96	-	-	41-4545	Materials and Supplies		-	-	-
637	3,798	3,500	41-4580	Office Equipment/Furniture		3,500	3,500	3,500
349	36	2,000	41-4815	Vehicle Expense-Maintenance		2,000	2,000	2,000
1,515	1,542	2,000	41-4820	Vehicle Expense-Fuel		2,000	2,000	2,000
1,735	2,418	2,250	41-4830	Equipment Maintenance		2,250	2,250	2,250
71,983	88,074	139,000	Total			139,000	139,000	139,000
724,937	758,886	853,411	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT			920,277	920,277	920,277

CITY OF ROSEBURG, OREGON
GENERAL FUND

LIBRARY DEPARTMENT

CURRENT OPERATIONS

Roseburg Public Library made significant adjustments over the past year in response to COVID-19. Library staff pivoted to providing weekly drive-up pickup services; most programs transitioned to online platforms, including Zoom and Facebook Live; and the Youth Services Department converted in-person craft programs to grab-and-go kits.

New computer furniture was installed to provide appropriate distancing for patrons, and Plexiglas and swinging doors were added at the main desk for the health and safety of patrons, staff, and volunteers. Phase II building renovations are nearing completion and include new carpet, lights, and technology in the Ford Room and new furniture and a large wall mural in the main library.

The Library received a number of COVID-related grants for electronic materials collection development, a book bag outreach program, online youth programming, and a wifi hotspot program. Library staff received grant funding for a number of other projects, including a STEAM (Science, Technology, Engineering, Arts, and Math) program; a storywalk project in the Roseburg parks system; and a community read project.

The Library Commission approved the adoption and implementation of the library's first strategic plan, which will help guide staff efforts through 2025.

GOALS – PRIOR YEAR

1. Complete and implement a five-year strategic plan.
2. Complete second and final phase of library building renovations.
3. Continue building community partnerships to enhance library services.

GOALS – CURRENT YEAR

1. Identify opportunities to expand outreach services.
2. Implement enhanced technology training opportunities for the public.
3. Continue building community partnerships to enhance library services.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Library Director	1.0	1.0	1.0	1.0
Youth Services Librarian	0.5	1.0	1.0	1.0
Volunteer Coordinator	0.5	0.5	0.5	0.5
Library Aide (4 positions)	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	2.0	3.5	3.5	3.5

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - LIBRARY								
PERSONNEL SERVICES - 1610								
116,283	188,741	223,845	Salaries and Wages			236,889	236,889	236,889
35,377	80,488	92,775	Employee Benefits			130,188	130,188	130,188
151,660	269,229	316,620	Total			367,077	367,077	367,077
MATERIALS AND SERVICES - 1610								
955	679	1,900	41-3010	Lodging and Registration		2,150	2,150	2,150
184	190	750	41-3015	Meals and Mileage		750	750	750
5,189	6,651	5,725	41-3040	Dues and Subscriptions		5,975	5,975	5,975
-	-	250	41-3630	Contracted Services		250	250	250
3,004	2,239	6,350	41-3920	Support & Maintenance		4,900	4,900	4,900
18,871	17,046	13,500	41-3930	Contracted Services		8,850	8,850	8,850
-	480	490	41-4210	Telephone Communications		490	490	490
-	2,760	2,750	41-4510	Office Supplies		2,750	2,750	2,750
170	-	-	41-4515	Equipment Non Capital		-	-	-
42	98	250	41-4520	Postage		250	250	250
8,999	3,476	3,750	41-4545	Materials and Supplies		3,000	3,000	3,000
7,483	24,995	25,000	41-4546	Collection Materials		25,500	25,500	25,500
-	3,541	2,500	41-4580	Office Equipment/Furniture		-	-	-
23,586	14,201	20,250	41-4810	Building & Grounds Maintenance		23,000	23,000	23,000
27,132	30,226	33,500	41-5410	Utilities-Power		33,000	33,000	33,000
14,245	18,348	19,000	41-5420	Utilities-Natural Gas		20,000	20,000	20,000
7,096	6,933	10,000	41-5430	Utilities-Water		11,000	11,000	11,000
819	990	1,200	41-5435	Utilities-Sewer		1,350	1,350	1,350
1,498	1,797	2,000	41-5440	Utilities-Garbage Service		2,750	2,750	2,750
193	2,339	3,500	41-5715	Insurance-General Liability		2,810	2,810	2,810
10,993	14,484	15,000	41-5720	Insurance-Property		18,400	18,400	18,400
207	214	300	41-5790	Insurance-Miscellaneous		250	250	250
130,666	151,687	167,965	Total			167,425	167,425	167,425
282,326	420,916	484,585	TOTAL LIBRARY			534,502	534,502	534,502

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION

CURRENT OPERATIONS

The Engineering Division was created in FY 2007-08 to improve department operations. The 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 the water system, streets, storm drainage, parks, facilities, the Roseburg Regional Airport and Urban Renewal infrastructure projects.

DEPARTMENT GOALS-PRIOR YEAR

1. Complete the Standby Power Generation project at the WTP.
2. Complete the West Ave. Transmission Main project.
3. Facilitate delivery of Pavement Management Program projects.
4. Complete Stewart Parkway Bridge end panel repair project.

DEPARTMENT GOALS-CURRENT YEAR

1. Complete the Standby Power Generation project at the WTP.
2. Complete the West Ave. Transmission Main project.
3. Complete the Washington Ave water line bore crossing project.
4. Complete the Hooker to Isabell 24" transmission main project.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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	2.0	2.0	2.0	2.0
City Engineer	0.0	0.0	0.0	1.0
Division Manager	1.0	1.0	1.0	0.0
Seasonal	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>
	7.5	7.0	7.0	7.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - ENGINEERING DIVISION								
PERSONNEL SERVICES - 2020								
490,482	403,467	544,527	Salaries and Wages			542,227	542,227	542,227
288,628	246,755	374,546	Employee Benefits			409,238	409,238	409,238
779,110	650,222	919,073	Total			951,465	951,465	951,465
MATERIALS AND SERVICES - 2020								
4,670	4,264	8,500	43-3010	Lodging and Registration		7,000	7,000	7,000
393	158	1,000	43-3015	Meals and Mileage		1,000	1,000	1,000
-	-	1,000	43-3320	Surveying and Engineering Services		1,000	1,000	1,000
-	-	500	43-3330	Professional Services-Technical		500	500	500
161	216	250	43-3630	Professional Services-Contracted		300	300	300
-	-	2,200	43-3910	Hardware		2,500	2,500	2,500
539	814	1,500	43-4215	Cellular Phone		1,000	1,000	1,000
368	581	750	43-4510	Office Supplies		800	800	800
802	2,200	3,000	43-4545	Materials and Supplies		3,000	3,000	3,000
-	-	600	43-4580	Office Equipment/Furniture		5,000	5,000	5,000
-	-	-	43-4815	Vehicle Expense-Maintenance		1,200	1,200	1,200
6,933	8,233	19,300	Total			23,300	23,300	23,300
786,043	658,455	938,373	TOTAL ENGINEERING DIVISION			974,765	974,765	974,765

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION

CURRENT OPERATIONS

The Public Works Administration Division 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 the 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. Capitalize on opportunities to expand use of new software for asset management.
2. Facilitate leadership skills development for key staff.
3. Confirm organizational structure and fully staff the Engineering Division.
4. Facilitate delivery of approximately \$9 million in capital improvement projects.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue professional development of key staff.
2. Fully staff the Engineering Division.
3. Facilitate delivery of approximately \$11 million in capital improvement projects.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Director	1.0	1.0	1.0	1.0
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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022	
GENERAL FUND (100) - ADMINISTRATION DIVISION									
PERSONNEL SERVICES - 2030									
230,158	228,231	246,289	Salaries and Wages			259,123	259,123	259,123	
136,627	125,061	163,518	Employee Benefits			167,516	167,516	167,516	
366,785	353,292	409,807	Total				426,639	426,639	426,639
MATERIALS AND SERVICES -2030									
399	99	3,500	43-3010	Lodging and Registration		3,500	3,500	3,500	
-	45	600	43-3015	Meals and Mileage		600	600	600	
256	-	300	43-3040	Dues and Subscriptions		300	300	300	
3,397	1,848	12,000	43-3310	Professional Services-Legal		12,000	12,000	12,000	
111	216	200	43-3630	Contracted Services		200	200	200	
619	1,175	1,000	43-4510	Office Supplies		1,000	1,000	1,000	
52	349	500	43-4545	Materials and Supplies		500	500	500	
290	-	2,500	43-4580	Office Equipment/Furniture		4,000	4,000	4,000	
107	-	1,200	43-4815	Vehicle Expense-Maintenance		1,000	1,000	1,000	
3,704	3,658	4,700	43-4820	Vehicle Expense-Fuel		4,700	4,700	4,700	
3,468	3,395	4,500	43-4830	Equipment Maintenance		4,500	4,500	4,500	
12,403	10,785	31,000	Total				32,300	32,300	32,300
379,188	364,077	440,807	TOTAL ADMINISTRATION DIVISION			458,939	458,939	458,939	

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 charges 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. Assist in implementation of new work order software to identify regularly scheduled inspections that can be included in the upgrade.
2. Assist Parks Maintenance with deferred maintenance on the Park Shop building
3. Utilize asset management software to track building assets, replacement schedules, inspections, and maintenance tasks.

DIVISION GOALS – CURRENT YEAR

1. Utilize asset management software to track building assets, replacement schedules, inspections, and maintenance tasks.
2. Continue to assist Parks Maintenance with deferred maintenance on the Park Shop building.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
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GENERAL FUND (100) - BUILDING MAINTENANCE						
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PERSONNEL SERVICES - 2035						
157,596	141,871	163,376		Salaries and Wages	166,741	166,741
110,800	97,507	131,288		Employee Benefits	129,966	129,966
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268,396	239,378	294,664	Total		296,707	296,707
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MATERIALS AND SERVICES - 2035						
-	-	750	41-3010	Lodging and Registration	800	800
-	-	300	41-3015	Meals and Mileage	300	300
-	71	-	41-3690	Miscellaneous	-	-
466	480	500	41-4210	Telephone	500	500
77	494	1,000	41-4515	Small Tools	1,000	1,000
8,728	11,069	12,000	41-4545	Materials and Supplies	12,000	12,000
11,537	16,728	18,000	41-4810	Building and Grounds Maintenance	20,000	20,000
28,513	26,418	34,500	41-5410	Utilities-Power-City Hall	33,000	33,000
20,836	19,293	25,000	41-5420	Utilities-Natural Gas-City Hall	20,000	20,000
2,719	2,764	3,000	41-5430	Utilities-Water	3,000	3,000
590	360	700	41-5435	Utilities-Sewer	700	700
2,295	2,701	2,500	41-5440	Utilities-Garbage Service	4,500	4,500
1,237	1,291	1,300	41-5455	Utilities-Storm Drainage	1,600	1,600
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76,998	81,669	99,550	Total		97,400	97,400
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345,394	321,047	394,214	TOTAL BUILDING MAINTENANCE DEPARTMENT		394,107	394,107
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CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - STREET DIVISION

CURRENT OPERATIONS

The Street 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 to work on completing television inspection of the storm drainage system.
2. Utilize asset management software to track work performed on storm drainage system assets.
3. Repair damaged storm drainage assets with city forces as defects are discovered via television inspection.
4. Continue asphalt patching of potholes city-wide.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue to work on completing television inspection of the storm drainage system.
2. Utilize asset management software to track work performed on storm drainage system assets.
3. Repair damaged storm drainage assets with city forces as defects are discovered via television inspection.
4. Continue asphalt patching of potholes city-wide.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - STREET DEPARTMENT							
PERSONNEL SERVICES - 2040							
646,269	609,460	698,042	Salaries and Wages		696,092	696,092	696,092
514,425	495,241	572,056	Employee Benefits		622,366	622,366	622,366
1,160,694	1,104,701	1,270,098	Total		1,318,458	1,318,458	1,318,458
MATERIALS AND SERVICES - 2040							
822	1,000	3,500	43-3010	Lodging and Registration	3,500	3,500	3,500
-	-	600	43-3015	Meals and Mileage	600	600	600
1,400	2,390	2,250	43-3350	Laboratory/Medical	2,700	2,700	2,700
221	289	450	43-3690	Contracted Services-Miscellaneous	400	400	400
761	1,520	700	43-4215	Cellular Phone	1,500	1,500	1,500
27	610	1,500	43-4220	Radio and Pagers	1,500	1,500	1,500
464	467	500	43-4290	Communications Miscellaneous	500	500	500
-	43	200	43-4510	Office Supplies	200	200	200
5,558	4,040	3,000	43-4515	Small Tools	3,000	3,000	3,000
-	-	50	43-4520	Postage	-	-	-
5,983	3,129	6,000	43-4540	Chemicals	6,000	6,000	6,000
8,428	7,270	8,000	43-4545	Materials and Supplies	8,000	8,000	8,000
3,877	3,552	4,500	43-4555	Safety Equipment and Supplies	4,500	4,500	4,500
37,361	42,411	50,000	43-4560	Paint and Signs	50,000	50,000	50,000
228	87	300	43-4580	Office Equipment/Furniture	300	300	300
10,311	6,677	11,000	43-4810	Building and Ground Maintenance	11,000	11,000	11,000
19,149	20,430	30,000	43-4815	Vehicle Expense-Maintenance	30,000	30,000	30,000
44,189	36,855	49,700	43-4820	Vehicle Expense-Fuel	50,000	50,000	50,000
9,209	5,884	7,000	43-4825	Vehicle Tires	7,000	7,000	7,000
6,815	8,292	10,000	43-4830	Equipment Maintenance	10,000	10,000	10,000
23,939	20,700	50,000	43-4835	Road and Bridge Maintenance	50,000	50,000	50,000
450	3,590	5,000	43-4837	Tree Removal/Maintenance	5,000	5,000	5,000
3,471	5,165	5,000	43-4847	Street Sweeper Debris Disposal	6,000	6,000	6,000
926	11	500	43-4850	Equipment Rental	500	500	500
45	438	-	43-4855	General Maintenance	-	-	-
2,860	1,841	2,750	43-5120	General Uniform	3,000	3,000	3,000
10,313	10,516	11,000	43-5410	Utilities-Power	11,000	11,000	11,000
5,794	6,295	7,000	43-5420	Utilities-Gas	7,000	7,000	7,000
8,513	9,983	9,500	43-5430	Utilities-Water	14,000	14,000	14,000
787	787	950	43-5435	Utilities-Sewer	900	900	900
6,967	5,891	8,000	43-5440	Utilities-Garbage Service	8,000	8,000	8,000
5,708	5,958	6,200	43-5455	Utilities-Storm Drainage	6,700	6,700	6,700
13,447	13,594	14,840	43-5710	Insurance-Automobile	15,400	15,400	15,400
17,362	15,832	19,170	43-5715	Insurance-General Liability	19,500	19,500	19,500
4,165	4,366	4,620	43-5720	Insurance-Property	6,500	6,500	6,500
7,440	7,454	8,400	43-5740	Insurance-Equipment	8,400	8,400	8,400
828	855	2,100	43-5790	Insurance-Miscellaneous	1,000	1,000	1,000
267,818	258,222	344,280	Total		353,600	353,600	353,600
1,428,512	1,362,923	1,614,378	TOTAL STREET DEPARTMENT		1,672,058	1,672,058	1,672,058

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 300 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 1771 streetlights currently in operation under this arrangement with Pacific Power. Public Works staff monitors streetlights, and coordinates 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 the Oregon Department of Transportation (ODOT). Public Works staff administers the ODOT contract and coordinates repairs, upgrades and programming changes with ODOT.

CITY OF ROSEBURG, OREGON							
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
<div>GENERAL FUND (100) - STREET LIGHT DIVISION</div>							
MATERIALS AND SERVICES - 2045							
17,584	15,648	20,000	43-4840	Traffic Signal Maintenance	20,000	20,000	20,000
13,902	12,187	20,000	43-4845	Street Light Maintenance	20,000	20,000	20,000
10,697	9,276	15,000	43-5410	Utilities-Power City Owned	15,000	15,000	15,000
30,255	27,388	35,000	43-5460	Utilities-Traffic Lights	35,000	35,000	35,000
328,895	320,085	350,000	43-5465	Street Light Rentals	350,000	350,000	350,000
401,333	384,584	440,000	Total		440,000	440,000	440,000
401,333	384,584	440,000	TOTAL STREET LIGHTS DIVISION		440,000	440,000	440,000
3,340,470	3,091,086	3,827,772	TOTAL PUBLIC WORKS DEPARTMENT		3,939,869	3,939,869	3,939,869

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 administrative support 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. Test and implement parks reservation software.
2. Identify at least one new grant funding resource.
3. Complete renovation of Beulah Park.
4. Install educational signage at the Stewart Park Natural Area.
5. Secure funding for development of Sunshine Park bike trail system.

DEPARTMENT GOALS - CURRENT YEAR

1. Complete renovation of Beulah Park.
2. Continue to investigate parks reservation software.
3. Secure funding for repair of the Deer Creek trail.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - PARKS DEPARTMENT								
PERSONNEL SERVICES - 2550								
134,591	138,132	150,697	Salaries and Wages			157,697	157,697	157,697
89,429	94,717	114,463	Employee Benefits			118,149	118,149	118,149
224,020	232,849	265,160	Total			275,846	275,846	275,846
MATERIALS AND SERVICES - 2550								
2,904	2,380	2,500	45-3010	Lodging and Registration		2,500	2,500	2,500
358	554	725	45-3015	Meals and Mileage		700	700	700
975	915	1,000	45-3040	Dues and Subscriptions		1,500	1,500	1,500
55	108	100	45-3630	Contracted Services		100	100	100
4,374	650	4,750	45-3835	Neighborhood/Information Program		4,800	4,800	4,800
1,786	251	3,300	45-3838	Recreation Program		3,300	3,300	3,300
438	164	400	45-4510	Office Supplies		400	400	400
598	119	400	45-4545	Materials and Supplies		400	400	400
4,754	6,767	10,000	45-4565	Volunteers-Project Materials		10,000	10,000	10,000
-	17	-	45-4810	Building and Grounds Maintenance		-	-	-
-	-	100	45-4815	Vehicle Expense-Maintenance		100	100	100
-	-	200	45-4820	Vehicle Expense-Fuel		200	200	200
16,242	11,925	23,475	Total			24,000	24,000	24,000
240,262	244,774	288,635	TOTAL PARKS ADMINISTRATION			299,846	299,846	299,846

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, the splash pad at Fir Grove and the Stewart Park complex. This division also maintains playgrounds, trails, wildlife areas and greenways. Parks Maintenance staff facilitates opportunities for active and passive recreation.

DEPARTMENT GOALS – PRIOR YEAR

1. Begin addressing deferred maintenance on the Parks Shop building.
2. Improve access to river irrigation pumps.
3. Work with GIS mapping to develop irrigation asset data.

DEPARTMENT GOALS - CURRENT YEAR

1. Continue to improve access to river irrigation pumps.
2. Work with GIS mapping to develop irrigation asset data.
3. Continue to address deferred maintenance on the Parks Shop building.
4. Upgrade irrigation control system(s).

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

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Park Maintenance I	3.75	3.75	3.75	3.75
Park Maintenance II	3.0	4.0	4.0	4.0
Park Mechanic	1.0	1.0	1.0	1.0
Horticulturist	1.0	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>
	12.0	13.0	13.0	13.0

CITY OF ROSEBURG, OREGON							
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
GENERAL FUND (100) - PARKS DEPARTMENT							
PERSONNEL SERVICES - 2555							
532,065	576,807	641,983	Salaries and Wages		634,487	634,487	634,487
375,090	424,353	492,101	Employee Benefits		529,616	529,616	529,616
907,155	1,001,160	1,134,084	Total		1,164,103	1,164,103	1,164,103
MATERIALS AND SERVICES - 2555							
945	716	3,000	45-3010	Lodging and Registration	2,000	2,000	2,000
-	493	750	45-3015	Meals and Mileage	500	500	500
650	585	1,000	45-3040	Dues and Subscriptions	800	800	800
4,588	4,852	5,500	45-3630	Technical	5,500	5,500	5,500
12,075	20,135	18,000	45-3650	Contracted Services/Arborist	18,000	18,000	18,000
39,625	46,720	48,000	45-3665	Contracted Services/Personnel	48,000	48,000	48,000
-	31	-	45-3690	Miscellaneous	-	-	-
535	480	600	45-4210	Telephone Communications	500	500	500
684	385	700	45-4215	Cellular Phone	700	700	700
7,722	7,301	9,000	45-4515	Small Tools	9,000	9,000	9,000
24,510	28,589	28,000	45-4540	Fertilizer and Chemicals	28,000	28,000	28,000
21,614	25,778	25,000	45-4545	Materials and Supplies	25,000	25,000	25,000
32,828	40,976	35,000	45-4810	Building and Grounds Maintenance	40,000	40,000	40,000
20,554	17,250	22,000	45-4811	Landscape Maintenance	22,000	22,000	22,000
32,164	32,354	32,000	45-4812	Turf & Irrigation Maintenance	35,000	35,000	35,000
3,241	3,832	3,500	45-4815	Vehicle Expense-Maintenance	4,500	4,500	4,500
26,626	25,581	29,000	45-4820	Vehicle Expense-Fuel	20,000	20,000	20,000
2,759	812	3,000	45-4825	Vehicle Tires	3,000	3,000	3,000
18,609	21,191	18,000	45-4830	Equipment Maintenance	18,000	18,000	18,000
47	-	500	45-4850	Equipment Rental	1,000	1,000	1,000
4,905	5,432	7,500	45-4875	Vandalism	9,000	9,000	9,000
3,651	4,320	3,600	45-5120	Uniforms	3,600	3,600	3,600
34,001	34,641	37,000	45-5410	Utilities-Power	36,000	36,000	36,000
3,381	3,974	4,000	45-5420	Utilities-Natural Gas	4,000	4,000	4,000
51,962	41,745	54,000	45-5430	Utilities-Water	54,000	54,000	54,000
9,825	9,413	11,000	45-5435	Utilities-Sewer	11,400	11,400	11,400
31,111	31,562	37,000	45-5440	Utilities-Garbage	37,000	37,000	37,000
14,246	14,886	15,000	45-5455	Utilities-Storm Drainage	15,000	15,000	15,000
5,668	5,482	6,300	45-5710	Insurance-Automobile	6,300	6,300	6,300
5,323	7,867	5,900	45-5715	Insurance-General Liability	9,000	9,000	9,000
16,574	17,827	18,400	45-5720	Insurance-Property	26,200	26,200	26,200
7,477	7,978	8,400	45-5740	Insurance-Equipment	9,000	9,000	9,000
957	713	1,260	45-5790	Insurance-Miscellaneous	1,000	1,000	1,000
438,857	463,901	491,910	Total		503,000	503,000	503,000
1,346,012	1,465,061	1,625,994	TOTAL PARKS MAINTENANCE		1,667,103	1,667,103	1,667,103
1,586,274	1,709,835	1,914,629	TOTAL PARKS DEPARTMENT		1,966,949	1,966,949	1,966,949

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. Finalize payment agreement procedures to allow for enhanced collections.
2. Transfer court records to LaserFiche for ongoing maintenance and retrieval with integration to the Court software.
3. Implement new online payment solutions system to allow payment of fines 24/7.

DEPARTMENT GOALS – CURRENT YEAR

1. Finalize agreements to permit collections through the Oregon Department of Revenue.
2. Transfer court records to LaserFiche for ongoing maintenance and retrieval with integration to the Court software.

PERSONNEL HISTORY The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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	ACTUAL	ADOPTED				PROPOSED	APPROVED	ADOPTED
2018-2019	2019-2020	2020-2021				2021-2022	2021-2022	2021-2022
			GENERAL FUND (100) - MUNICIPAL COURT					
			PERSONNEL SERVICES - 3010					
192,354	197,686	209,222	Salaries and Wages			210,363	210,363	210,363
110,833	117,479	107,186	Employee Benefits			116,549	116,549	116,549
303,187	315,165	316,408	Total			326,912	326,912	326,912
			MATERIALS AND SERVICES - 3010					
1,467	200	1,950	42-3010	Lodging and Registration		1,950	1,950	1,950
438	218	800	42-3015	Meals and Mileage		800	800	800
225	225	500	42-3040	Dues and Subscriptions		500	500	500
-	-	500	42-3055	Personnel Training		500	500	500
72,000	72,000	80,000	42-3335	Professional Services-Prosecution		86,000	86,000	86,000
72,000	72,000	72,000	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
565	549	6,500	42-3690	Contracted Services		6,500	6,500	6,500
190	315	1,000	42-3875	Jury and Subpoena Fees		1,000	1,000	1,000
1,829	1,864	2,500	42-3885	Banking Fees		3,500	3,500	3,500
4,341	6,403	6,900	42-3920	Technology-Support and Maintenance		9,460	9,460	9,460
2,068	3,506	4,500	42-4510	Office Supplies		4,500	4,500	4,500
-	1,270	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
186,123	189,550	208,650	Total			218,210	218,210	218,210
489,310	504,715	525,058	TOTAL MUNICIPAL COURT			545,122	545,122	545,122

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 two 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 an extremely valuable asset –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 20 uniformed officers assigned to three shifts that patrol 24 hours a day and 7 days a week, and respond to our citizens' calls for service. Three police officers are assigned as School Resource Officers (SRO), serving the Roseburg and Glide School Districts. Two half-time Community Service Officers augment the Patrol Division by handling lower level calls for service. The Criminal Investigations Division consists of one Sergeant, five plainclothes officers, two of which are assigned to the Douglas Interagency Narcotics Team (DINT), and one Property/Evidence Technician. The Traffic Unit is staffed by two uniformed police officers. The Community Resources Office consists of one administrative sergeant. The Records Division is supervised by an Administrative Assistant and staffed by two Records Specialists.

DEPARTMENT GOALS/SIGNIFICANT ACHIEVEMENTS – PRIOR YEAR

1. Increase employment levels to get fully staffed, which will enable us to fill all TDY positions.
2. Develop CID's capabilities by pursuing digital investigations training for crime incidents.
3. Develop continuity of operations planning in anticipation of EOC activation events.

DEPARTMENT GOALS – CURRENT YEAR

1. Utilize equipment and training in online investigations by Criminal Detectives, focused on apprehending those who intend to commit crimes against children.
2. Finalize and utilize lethality assessments in domestic violence incidents. Work with Peace at Home to finalize assessments, provide training to law enforcement, and implement them.
3. Additional crisis training for officers who engage citizens experiencing mental health crises.

PERSONNEL HISTORY	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Police Chief	1.0	1.0	1.0	1.0
Staff Assistant	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Sergeant	5.0	5.0	5.0	5.0
Corporal	3.0	3.0	3.0	3.0
Officer	20.0	20.0	20.0	20.0
Detective	5.0	5.0	5.0	5.0
School Resource Officer	3.0	3.0	3.0	3.0
Community Service Officer	0	1.0	1.0	1.0
Records Specialist	2.0	2.0	2.0	2.0
Administrative Tech	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL	42	43	43	43

CITY OF ROSEBURG, OREGON									
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022	
GENERAL FUND (100) - POLICE DEPARTMENT									
PERSONNEL SERVICES - 3510									
3,307,284	3,498,893	3,815,821	Salaries and Wages			4,006,080	4,006,080	4,006,080	
2,193,420	2,402,140	2,702,051	Employee Benefits			3,003,008	3,003,008	3,003,008	
5,500,704	5,901,033	6,517,872	Total				7,009,088	7,009,088	7,009,088
MATERIALS AND SERVICES - 3510									
11,740	8,035	20,000	42-3010	Lodging and Registration		20,000	20,000	20,000	
1,812	2,407	7,000	42-3015	Meals and Mileage		7,000	7,000	7,000	
2,150	847	4,000	42-3040	Dues and Subscriptions		4,500	4,500	4,500	
32,457	9,918	43,000	42-3090	Training-Equipment		45,000	45,000	45,000	
4,110	702	10,000	42-3310	Professional Services-Legal		10,000	10,000	10,000	
-	387	500	42-3345	Personnel Testing		500	500	500	
106	50,108	300	42-3630	Contracted Services-Misc		500	500	500	
382,775	434,173	450,000	42-3635	Contracted Services-Dispatch		458,400	458,400	458,400	
241,132	174,350	275,000	42-3645	Jail Expenses		275,000	275,000	275,000	
236	261	1,000	42-3835	Neighborhood Program		1,000	1,000	1,000	
382	-	2,500	42-3910	Hardware Non Capital		2,500	2,500	2,500	
54,425	62,048	68,000	42-3920	Technology-Support and Maintenance		68,000	68,000	68,000	
437	468	470	42-4210	Telephone Communications		550	550	550	
20,018	15,710	26,500	42-4215	Cellular Phone		26,500	26,500	26,500	
9,305	2,217	7,500	42-4220	Radio Communications		7,500	7,500	7,500	
9,407	7,890	9,000	42-4510	Office Supplies		9,000	9,000	9,000	
27,486	29,311	10,500	42-4515	Supplies-Equipment Non Capital		11,000	11,000	11,000	
1,131	1,047	1,800	42-4520	Postage		1,800	1,800	1,800	
16,166	22,971	13,000	42-4545	Materials and Supplies		13,000	13,000	13,000	
501	170	500	42-4565	Volunteers Program		500	500	500	
750	1,610	1,500	42-4575	Printing		1,500	1,500	1,500	
2,074	1,166	1,500	42-4580	Office Equipment/Furniture		1,500	1,500	1,500	
14,048	5,155	10,000	42-4585	K-9		10,000	10,000	10,000	
2,043	1,038	2,500	42-4590	Supplies-Miscellaneous		3,000	3,000	3,000	
33,083	27,019	40,000	42-4810	Building and Grounds Maintenance		40,000	40,000	40,000	
21,598	37,595	35,000	42-4815	Vehicle Expense-Maintenance		35,000	35,000	35,000	
49,415	48,733	67,000	42-4820	Vehicles Expense-Fuel		72,000	72,000	72,000	
8,768	7,942	9,000	42-4825	Vehicles Expense-Tires		9,000	9,000	9,000	
472	498	500	42-4830	Equipment		775	775	775	
34,891	38,095	36,000	42-5120	Uniforms		36,000	36,000	36,000	
25,085	23,429	29,175	42-5410	Utilities-Power		29,175	29,175	29,175	
8,918	8,944	11,900	42-5420	Utilities-Gas		11,900	11,900	11,900	
3,655	3,525	6,075	42-5430	Utilities-Water		6,075	6,075	6,075	
2,588	2,588	3,600	42-5435	Utilities-Sewer		3,600	3,600	3,600	
1,305	1,305	1,750	42-5440	Utilities-Garbage Service		1,750	1,750	1,750	
2,854	2,979	2,980	42-5455	Utilities-Storm Drainage		3,100	3,100	3,100	
23,424	16,122	20,290	42-5710	Insurance-Automobile		23,000	23,000	23,000	
95,857	93,758	94,660	42-5715	Insurance-General Liability		113,475	113,475	113,475	
9,181	9,634	10,130	42-5720	Insurance-Property		14,150	14,150	14,150	
188	282	210	42-5740	Insurance-Equipment		300	300	300	
2,277	2,352	2,510	42-5790	Insurance-Miscellaneous		2,510	2,510	2,510	
1,158,250	1,156,789	1,336,850	Total				1,380,060	1,380,060	1,380,060
6,658,954	7,057,822	7,854,722	TOTAL POLICE DEPARTMENT			8,389,148	8,389,148	8,389,148	

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 42 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 the 2021-22 fiscal year, the Fire Department will continue to work with local agencies and community partners to provide the highest level of service and safety to the public. We will continue to strengthen the City's Emergency Preparedness posture by training City employees to respond in the event of a disaster and by updating Fire Department facilities with emergency power generation capability. Finally, we will update department policies and procedures, as well as begin succession planning and training for future retirements.

DEPARTMENT GOALS – PRIOR YEAR

1. Implement a new Type I and Type III fire engine into the fleet.
2. Continued improvement for the records management system through the implementation of additional apparatus and training software.
3. Work cooperatively with other City departments to enhance emergency preparedness and begin to evaluate current capabilities through exercises.

DEPARTMENT GOALS – CURRENT YEAR

1. Complete succession planning and training for new administrative team members.
2. Work cooperatively with community partners to enhance citywide emergency preparedness and explore options for power generation at Fire Department substations.
3. Evaluate and update existing policy and procedure manual.

PERSONNEL HISTORY

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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	0.0	0.0	0.0	0.0
Battalion Chief	4.0	4.0	4.0	4.0
Staff Assistant	1.0	1.0	1.0	1.0
Secretary I	0.75	0.75	1.0	0.0
Department Technician	0.0	0.0	0.0	1.0
Fire Lieutenant	9.0	9.0	9.0	9.0
Driver/Engineer	9.0	9.0	9.0	9.0
Firefighter	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
	41.75	41.75	42	42

CITY OF ROSEBURG, OREGON						
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				
			GENERAL FUND (100) - FIRE DEPARTMENT			
			PERSONNEL SERVICES - 4010			
3,655,236	4,020,008	4,230,367	Salaries and Wages	4,244,434	4,244,434	4,244,434
2,340,860	2,689,211	2,845,802	Employee Benefits	3,055,567	3,055,567	3,055,567
5,996,096	6,709,219	7,076,169	Total	7,300,001	7,300,001	7,300,001
			MATERIALS AND SERVICES - 4010			
12,190	5,461	18,000	42-3010 Lodging and Registration	15,000	15,000	15,000
2,118	2,079	7,000	42-3015 Meals and Mileage	5,000	5,000	5,000
8,197	4,796	9,000	42-3040 Dues and Subscriptions	14,000	14,000	14,000
8,195	4,415	7,500	42-3055 Personnel Training	7,500	7,500	7,500
-	-	-	42-3230 City Services-Public Works	-	-	-
53,349	5,442	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
9,176	6,380	12,000	42-3350 Professional Services-Laboratory/Medical	10,000	10,000	10,000
42,530	79,644	87,300	42-3635 Contracted Services-Dispatch	92,000	92,000	92,000
1,096	1,988	1,500	42-3690 Contracted Services-Misc	2,000	2,000	2,000
3,987	3,984	4,000	42-3835 Neighborhood/Education Programs	4,000	4,000	4,000
-	-	-	42-3860 Weed Abatement Expenses	-	-	-
2,743	-	5,000	42-3865 Haz-Mat Response	5,000	5,000	5,000
-	1,423	1,000	42-3910 Hardware Non Capital	1,000	1,000	1,000
-	-	-	42-3915 Software Non Capital	-	-	-
14,947	17,180	21,000	42-3920 Technology-Support and Maintenance	21,000	21,000	21,000
1,814	1,719	2,000	42-4210 Telephone Communications	2,000	2,000	2,000
7,196	7,379	8,000	42-4215 Cellular Phone	7,000	7,000	7,000
4,200	8,802	5,500	42-4220 Radio Communications	5,500	5,500	5,500
3,194	4,937	5,000	42-4510 Office Supplies	5,000	5,000	5,000
25,304	30,363	22,000	42-4515 Equipment Non Capital/Engine Equipment	22,000	22,000	22,000
287	387	750	42-4520 Postage	750	750	750
17,817	18,596	20,000	42-4545 Materials and Supplies	20,000	20,000	20,000
3,678	4,392	4,000	42-4555 Extinguishing Agents	4,000	4,000	4,000
2,707	2,868	2,000	42-4580 Office Equipment/Furniture	2,000	2,000	2,000
38,616	45,334	40,000	42-4810 Building and Grounds Maintenance	42,000	42,000	42,000
55,640	56,315	55,000	42-4815 Vehicle Expense-Maintenance	65,000	65,000	65,000
24,881	19,579	30,000	42-4820 Vehicle Expense-Fuel	25,000	25,000	25,000
7,808	7,674	8,000	42-4825 Vehicle Tires	8,500	8,500	8,500
18,944	12,471	25,000	42-4830 Equipment Maintenance	20,000	20,000	20,000
-	-	-	42-4870 Hydrants	-	-	-
16,384	16,320	16,500	42-5115 Safety Clothing	19,000	19,000	19,000
16,412	11,608	15,000	42-5120 Uniforms	15,000	15,000	15,000
31,340	30,662	35,000	42-5410 Utilities-Power	35,000	35,000	35,000
12,465	14,210	21,000	42-5420 Utilities-Gas	16,000	16,000	16,000
5,714	6,689	11,000	42-5430 Utilities-Water	11,000	11,000	11,000
3,368	3,368	3,900	42-5435 Utilities-Sewer	3,900	3,900	3,900
2,738	2,633	3,000	42-5440 Utilities-Garbage	3,200	3,200	3,200
4,186	4,369	5,000	42-5455 Utilities-Storm Drain	5,000	5,000	5,000
24,301	16,914	20,000	42-5710 Insurance-Automobile	20,000	20,000	20,000
16,769	11,693	15,000	42-5715 Insurance-General Liability	15,000	15,000	15,000
11,030	12,072	13,000	42-5720 Insurance-Property	18,000	18,000	18,000
6,628	6,628	7,300	42-5740 Insurance-Equipment	7,300	7,300	7,300
1,035	1,069	1,400	42-5790 Insurance-Miscellaneous	1,400	1,400	1,400
528,584	497,443	588,650	Total	596,050	596,050	596,050
6,524,680	7,206,662	7,664,819	TOTAL FIRE DEPARTMENT	7,896,051	7,896,051	7,896,051

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.

Proposed Capital Acquisitions for 2020-21

\$50,000	Dell backup and replication upgrade for City's network
<u>\$25,000</u>	Capital improvements with citywide benefits (to be finalized)
\$75,000	Total

OTHER REQUIREMENTS – Insurance deductible expense arising from events during the year are centralized in this account in order to provide stability in operating budgets. Contributions towards a sobering center, UTRANS, and other Council projects are also included.

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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			GENERAL FUND (100)				
CAPITAL OUTLAY - 7575							
-	-	25,000	41-7020	Equipment Acquisition-General Fund	25,000	25,000	25,000
82,057	76,959	-	41-7020	Equipment Acquisition-IT	50,000	50,000	50,000
82,057	76,959	25,000	Total		75,000	75,000	75,000
TRANSFERS - 9090							
50,000	50,000	50,000	49-8832	Transfer to Park Improvement	50,000	50,000	50,000
675,000	675,000	775,000	49-8833	Transfer to Equipment Fund	795,000	795,000	795,000
130,000	75,000	100,000	49-8836	Transfer to Facilities Improvement	100,000	100,000	100,000
855,000	800,000	925,000	Total		945,000	945,000	945,000
OTHER REQUIREMENTS - 9093							
-	21,000	30,000	45-9100	Insurance Deductibles	30,000	30,000	30,000
-	-	50,000	45-9100	Sobering Center	50,000	50,000	50,000
-	-	6,000	45-9100	4th of July	6,000	6,000	6,000
-	-	115,000	45-9100	Other Requirements	85,000	85,000	85,000
-	21,000	201,000	Total		171,000	171,000	171,000
22,946,497	24,062,857	27,032,666	TOTAL EXPENDITURES		28,233,938	28,233,938	28,233,938
OPERATING CONTINGENCY - 9091							
-	-	1,000,000	60-9010		1,000,000	1,000,000	1,000,000
7,263,904	8,467,378	6,119,128	60-9410	UNAPPROPRIATED ENDING FUND BALANCE	5,725,656	5,725,656	5,725,656
7,263,904	8,467,378	7,119,128	TOTAL FUND BALANCE		6,725,656	6,725,656	6,725,656
30,210,401	32,530,235	34,151,794	TOTAL EXPENDITURES & ENDING FUND BALANCE		34,959,594	34,959,594	34,959,594



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
ADMINISTRATION	NAVIGATION CENTER	STATE OF OREGON	1,500,000	-	1,500,000
COMMUNITY DEV	BUSINESS EDUCATION	FED - HUD (CDBG)	50,000	-	50,000
COMMUNITY DEV	CERTIFIED LOCAL GOVERNMENT	STATE HISTORIC OFFICE	12,500	12,500 (1)	12,500
POLICE	MOBILE CRISIS INTERVENTION	FED - DEPARTMENT OF JUSTICE	500,000	-	500,000
POLICE	TRAINING EQUIPMENT	COW CREEK TRIBE	5,000	-	5,000
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	2,000	-	2,000
			2,069,500	12,500	2,069,500

(1) in kind

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
			<u>GRANT SPECIAL REVENUE FUND (220)</u>					
			RESOURCES:					
3,109,512	1,152,261	1,453,502	Intergovernmental Revenue			2,069,500	2,069,500	2,069,500
-	-	25,000	Donations			-	-	-
3,687	2,734	3,000	Interest			1,000	1,000	1,000
<hr/>			Total Operating Revenues			<hr/>		
3,113,199	1,154,995	1,481,502				2,070,500	2,070,500	2,070,500
57,940	86,370	88,159	Beginning Fund Balance			92,049	92,049	92,049
<hr/>			TOTAL RESOURCES			<hr/>		
3,171,139	1,241,365	1,569,661				2,162,549	2,162,549	2,162,549
<hr/>						<hr/>		
			REQUIREMENTS					
			Operating Budget:					
3,080,721	1,149,323	1,458,613	Materials and Services			1,069,500	1,069,500	1,069,500
<hr/>			Total Operating Budget			<hr/>		
3,080,721	1,149,323	1,458,613				1,069,500	1,069,500	1,069,500
4,048	-	26,389	Capital Outlay			1,000,000	1,000,000	1,000,000
<hr/>			Total Expenditures			<hr/>		
3,084,769	1,149,323	1,485,002				2,069,500	2,069,500	2,069,500
-	-	-	Contingency			-	-	-
-	-	84,659	Reserved for Future Expenditure			93,049	93,049	93,049
86,370	92,042	-	Unappropriated Ending Fund Balance			-	-	-
<hr/>			TOTAL REQUIREMENTS			<hr/>		
3,171,139	1,241,365	1,569,661				2,162,549	2,162,549	2,162,549
<hr/>						<hr/>		

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			GRANT FUND (220)					
57,940	86,370	88,159	220-00-00-301	BEGINNING FUND BALANCE		92,049	92,049	92,049
			REVENUES - (220)					
1,188,961	861,194	706,500	20-20-331120	Federal Grants		552,000	552,000	552,000
3,000	-	12,500	50-20-332100	State Grants-SHPO		12,500	12,500	12,500
-	800	729,502	50-20-332120	State Grants		1,500,000	1,500,000	1,500,000
1,917,551	290,267	5,000	20-20-334120	Local Grants		5,000	5,000	5,000
3,687	2,734	3,000	60-40-371100	Interest Income		1,000	1,000	1,000
-	-	25,000	20-20-381110	Donations/Other		-	-	-
3,113,199	1,154,995	1,481,502	Total			2,070,500	2,070,500	2,070,500
3,171,139	1,241,365	1,569,661	TOTAL REVENUES & BEGINNING FUND BALANCE			2,162,549	2,162,549	2,162,549
			MATERIALS AND SERVICES - 1010					
-	-	29,073	41-4546	Medical & Protective Supplies		-	-	-
-	-	6,043	41-4547	Disinfecting Public Areas & Other Facilities		-	-	-
-	-	22,737	41-4548	Public Safety Measures		-	-	-
-	-	645,260	41-4549	Economic Supports		-	-	-
-	-	-	41-4549	Contracted Services- Navigation Center		500,000	500,000	500,000
-	-	703,113				500,000	500,000	500,000
			MATERIALS AND SERVICES - 1520					
3,070,699	960,608	112,500	41-3630	Contracted Services		62,500	62,500	62,500
3,070,699	960,608	112,500	Total			62,500	62,500	62,500
			MATERIALS AND SERVICES - 3510					
-	861	-	42-3010	Lodging and Registration		-	-	-
-	450	-	42-3015	Meals and Mileage		-	-	-
-	185,067	600,000	42-3630	Contracted Services		500,000	500,000	500,000
2,349	-	43,000	42-4515	Supplies-Equipment Non Capital		5,000	5,000	5,000
7,673	2,337	-	42-5120	Uniforms		2,000	2,000	2,000
10,022	188,715	643,000	Total			507,000	507,000	507,000
3,080,721	1,149,323	1,458,613	TOTAL MATERIALS AND SERVICES			1,069,500	1,069,500	1,069,500
			CAPITAL OUTLAY - 7575					
4,048	-	-	41-7020	Equipment Acquisition-Police		-	-	-
-	-	26,389	41-7063	Improvements-Grants		1,000,000	1,000,000	1,000,000
4,048	-	26,389	Total			1,000,000	1,000,000	1,000,000
3,084,769	1,149,323	1,485,002	TOTAL EXPENDITURES			2,069,500	2,069,500	2,069,500
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	84,659	60-9210			93,049	93,049	93,049
86,370	92,042	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
3,171,139	1,241,365	1,569,661	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,162,549	2,162,549	2,162,549

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 1.5% 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 a third party to provide the primary tourism promotion services.

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.

State Grants that are for tourism promotion activities are accounted for in this 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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			HOTEL/MOTEL TAX FUND (240)					
323,987	555,109	621,018	240-00-00-301 BEGINNING FUND BALANCE			744,646	744,646	744,646
			REVENUES - (240)					
1,232,792	1,010,113	1,240,000	78-40-315200	Hotel/Motel Tax		1,250,000	1,250,000	1,250,000
489	5,936	-	78-40-315100	Penalty and Interest		-	-	-
10,326	11,651	12,000	60-40-371100	Interest Income		6,000	6,000	6,000
462	-	-	80-40-385100	Miscellaneous		-	-	-
1,244,069	1,027,700	1,252,000	Total			1,256,000	1,256,000	1,256,000
1,568,056	1,582,809	1,873,018	TOTAL REVENUES & BEGINNING FUND BALANCE			2,000,646	2,000,646	2,000,646
			MATERIALS AND SERVICES - 7474					
38,607	40,185	34,432	46-3210	City Services-Management		35,415	35,415	35,415
-	26,853	250,000	46-3622	Tourism Promotion		250,000	250,000	250,000
62,887	10,413	-	46-3620	V & C Local Events		-	-	-
400,939	500,000	450,000	46-3625	Contracted Services-Tourism		450,000	450,000	450,000
502,433	577,451	734,432	Total			735,415	735,415	735,415
			TRANSFER - 9090					
392,767	319,009	399,800	49-8829	Transfer to Street Light/Sidewalk Fund		399,477	399,477	399,477
117,747	95,635	119,855	49-8855	Transfer to Economic Development		119,758	119,758	119,758
-	25,000	-	49-8832	Transfer to Park Improvement Fund		-	-	-
-	27,000	-	49-8836	Transfer to Facility Fund		-	-	-
510,514	466,644	519,655	Total			519,235	519,235	519,235
1,012,947	1,044,095	1,254,087	TOTAL EXPENDITURES			1,254,650	1,254,650	1,254,650
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	618,931	60-9210			745,996	745,996	745,996
555,109	538,714	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
1,568,056	1,582,809	1,873,018	TOTAL EXPENDITURES & ENDING FUND BALANCES			2,000,646	2,000,646	2,000,646

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.
- ◆ Capital Outlay – 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 2021-22 are listed in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			STREET LIGHT/SIDEWALK FUND (290)					
286,152	382,918	413,403	00-00-301000	BEGINNING FUND BALANCE		608,593	608,593	608,593
			REVENUES - (290)					
5,746	8,985	6,000	60-40-371100	Interest Income		3,500	3,500	3,500
504	1,588	-	30-30-361200	Assessments-S/W		-	-	-
2,160	3,291	-	30-30-385100	Miscellaneous		-	-	-
392,768	319,009	399,800	00-00-391124	Transfer from Hotel/Motel Fund		399,477	399,477	399,477
401,178	332,873	405,800	Total			402,977	402,977	402,977
687,330	715,791	819,203	TOTAL REVENUES & BEGINNING FUND BALANCE			1,011,570	1,011,570	1,011,570
			MATERIALS AND SERVICES - 7474					
18,471	7,726	9,194	43-3210	City Services-Management		11,011	11,011	11,011
69,272	73,983	75,141	43-3230	City Services-Public Works		77,644	77,644	77,644
87,743	81,709	84,335	Total			88,655	88,655	88,655
			CAPITAL OUTLAY - 7575					
-	-	50,000	43-7045	Sidewalks-New Construction		10,000	10,000	10,000
214,576	198,213	240,000	43-7046	Sidewalks-Reconstruction		240,000	240,000	240,000
2,093	19,383	40,000	43-7047	Improve-Street Lights/Signals		10,000	10,000	10,000
-	-	145,000	43-7048	Traffic Signals		150,000	150,000	150,000
216,669	217,596	475,000	Total			410,000	410,000	410,000
304,412	299,305	559,335	TOTAL EXPENDITURES			498,655	498,655	498,655
			OPERATING CONTINGENCY - 9091					
-	-	259,868	60-9010			512,915	512,915	512,915
382,918	416,486	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
687,330	715,791	819,203	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,011,570	1,011,570	1,011,570



TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL (EAST)
FY 2021-22

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000				
Slurry Seals (Non-Capital)*			150,000*		
Overlays (Capital)			1,200,000		
ADA Improvements	200,000	200,000			
Garden Valley Corridor Study	100,000		100,000*		
CIPP Storm Project(s)	500,000				
Brooklyn Ave Vine to Stephens				500,000	
Open Cut Storm Drainage Repairs	750,000				
Rainbow /Haggerty				400,000	
Broccoli Tie-in				250,000	
Misc				100,000	
In house Storm Projects	0				
Street Construction Projects	275,000				
Stewart Pkwy Bridge End Panels			275,000		
Miscellaneous					
TBD					100,000
TMDL Implementation	100,000			100,000	
Equipment	10,000			10,000	
Fulton Roof	100,000			100,000	
Sidewalk Construction/Reconstruction	50,000	50,000			
Traffic Signal Power Supply Upgrade	150,000	150,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
GIS/Mapping	20,000			20,000	
Capital Projects Total	3,465,000	410,000	1,475,000	1,480,000	100,000

* 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 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 has applied for an Oregon Community Paths grant for major repairs to a 1600 ft. long section of the Deer Creek Trail. The status of that grant application is unknown at this time.

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			BIKE TRAIL FUND (250)					
156,060	47,219	180,986	250-00-00-3010	BEGINNING FUND BALANCE		201,100	201,100	201,100
			REVENUES - (250)					
17,896	17,046	19,712	40-20-332510	Gasoline Subvention		18,000	18,000	18,000
-	111,304	195,000	40-30-332120	Other Grants		132,450	132,450	132,450
3,974	2,817	2,500	60-40-371100	Interest Income		1,700	1,700	1,700
1,258	-	-	80-40-385100	Miscellaneous		-	-	-
10,000	10,000	10,000	85-40-391131	Transfer from Transportation Fund		10,000	10,000	10,000
33,128	141,167	227,212	Total			162,150	162,150	162,150
189,188	188,386	408,198	TOTAL REVENUES & BEGINNING FUND BALANCE			363,250	363,250	363,250
			MATERIALS AND SERVICES - 7474					
-	7,206	-	45-3630	Contracted Services-Misc		-	-	-
-	-	10,000	45-4855	Bike Trail Maintenance		10,000	10,000	10,000
-	7,206	10,000	Total			10,000	10,000	10,000
			CAPITAL OUTLAY - 7575					
141,969	330	250,000	45-7035	Bike Trail Improvements		147,610	147,610	147,610
141,969	7,536	260,000	TOTAL EXPENDITURES			157,610	157,610	157,610
			OPERATING CONTINGENCY - 9091					
-	-	148,198	60-9010			205,640	205,640	205,640
47,219	180,850	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
189,188	188,386	408,198	TOTAL EXPENDITURES & ENDING FUND BALANCE			363,250	363,250	363,250

CITY OF ROSEBURG, OREGON

GOLF FUND

The municipal golf 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 projected FY 2021-22 beginning fund balance is expected to be slightly higher than the previous year.

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 with the concessionaire in any improvements such as cart path improvements, drainage improvements and roofing improvements at the facility.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			GOLF FUND (210)					
65,580	85,650	101,497	00-00-301000	BEGINNING FUND BALANCE		136,546	136,546	136,546
			REVENUES - (210)					
23,462	28,717	29,579	40-10-342105	Facilities Rent		29,850	29,850	29,850
19,002	19,572	20,160	40-10-342120	Land Lease		20,770	20,770	20,770
2,323	2,351	2,300	60-40-371100	Interest Income		1,220	1,220	1,220
44,787	50,640	52,039	Total			51,840	51,840	51,840
110,367	136,290	153,536	TOTAL REVENUES & BEGINNING FUND BALANCE			188,386	188,386	188,386
			MATERIALS AND SERVICES - 7010					
6,000	6,000	6,000	45-3210	City Services-Administration		6,000	6,000	6,000
-	-	10,000	45-3690	Contracted Services		15,000	15,000	15,000
14,640	1,808	15,000	45-4810	Building and Grounds Maintenance		15,000	15,000	15,000
1,224	1,224	1,450	45-5435	Utilities-Sewer		1,500	1,500	1,500
1,381	780	1,610	45-5715	Insurance-General Liability		1,000	1,000	1,000
1,403	1,469	1,630	45-5720	Insurance-Property		2,200	2,200	2,200
69	71	90	45-5790	Insurance-Miscellaneous		100	100	100
24,717	11,352	35,780	Total			40,800	40,800	40,800
24,717	11,352	35,780	TOTAL MAINTENANCE DEPARTMENT			40,800	40,800	40,800
			CAPITAL OUTLAY - 7575					
-	13,188	25,000	45-7035	Improvements-Other		25,000	25,000	25,000
-	13,188	25,000	Total			25,000	25,000	25,000
24,717	24,540	60,780	TOTAL EXPENDITURES			65,800	65,800	65,800
			OPERATING CONTINGENCY - 9091					
-	-	92,756	210-9091-60-9010			122,586	122,586	122,586
85,650	111,750	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
110,367	136,290	153,536	TOTAL EXPENDITURES & ENDING FUND BALANCE			188,386	188,386	188,386

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 Umpqua Economic Development Partnership, leveraging the public/private investment. The Economic Development, Planning, 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 Umpqua Economic Development Partnership, the downtown Main Street Program, and other projects as needed.

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021	CITY OF ROSEBURG, OREGON		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			ECONOMIC DEVELOPMENT FUND (230)				
174,407	218,999	201,569	00-00-301000	BEGINNING FUND BALANCE	194,951	194,951	194,951
			REVENUES - (230)				
-	20,000	-	20-20-331140	Federal Grants	-	-	-
-	-	100,000	00-00-332115	State Grants	100,000	100,000	100,000
10,000	5,000	5,000	50-20-334100	Local Grants	-	-	-
4,332	4,251	3,000	60-40-371100	Interest Income	1,300	1,300	1,300
117,746	95,635	119,855	85-40-391124	Transfer From Hotel/Motel	119,758	119,758	119,758
132,078	124,886	227,855	Total		221,058	221,058	221,058
306,485	343,885	429,424	TOTAL REVENUES & BEGINNING FUND BALANCE		416,009	416,009	416,009
			MATERIALS AND SERVICES - 7474				
6,936	5,506	13,863	46-3210	City Services-Management	11,459	11,459	11,459
-	27,999	100,000	46-3630	Contracted Services-Technical	50,000	50,000	50,000
79,300	80,200	77,500	46-3690	Contracted Services	83,500	83,500	83,500
1,250	-	10,000	46-4545	Materials and Supplies	2,500	2,500	2,500
87,486	113,705	201,363	Total		147,459	147,459	147,459
			CAPITAL OUTLAY - 7575				
-	20,000	130,000	46-7035	Improvements-General	125,000	125,000	125,000
-	20,000	130,000	Total		125,000	125,000	125,000
87,486	133,705	331,363	TOTAL EXPENDITURES		272,459	272,459	272,459
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	98,061	60-9210		143,550	143,550	143,550
218,999	210,180	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
306,485	343,885	429,424	TOTAL EXPENDITURES & ENDING FUND BALANCE		416,009	416,009	416,009

CITY OF ROSEBURG, OREGON
LIBRARY SPECIAL REVENUE FUND

The Library Special Revenue Fund is established to account for grants and donations received that are restricted solely for the use of the Library and its programs. The City has received grants and donations that assist with the library's collection, programs, and special projects, and library staff will continue to seek funding through these means. This fund provides the oversight and internal controls to ensure that any such funds are utilized in conformance with all funding restrictions.

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021	CITY OF ROSEBURG, OREGON		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			LIBRARY SPECIAL FUND (270)				
-	127,079	101,581	00-00-301000	BEGINNING FUND BALANCE	76,767	76,767	76,767
REVENUES - (270)							
-	2,999	-	00-00-331100	Federal Grants	-	-	-
18,528	3,194	28,200	50-20-332100	Other Grants	5,000	5,000	5,000
109,000	42,300	125,000	20-20-334100	Local Grants	110,000	110,000	110,000
-	-	5,000	20-20-334140	Interagency-ESD	5,000	5,000	5,000
1,310	2,491	3,000	60-40-371100	Interest Income	1,500	1,500	1,500
33,092	16,248	45,000	00-00-381110	Donations/Other	50,000	50,000	50,000
7,489	-	-	80-40-385100	Miscellaneous	-	-	-
169,419	67,232	206,200	Total		171,500	171,500	171,500
169,419	194,311	307,781	TOTAL REVENUES & BEGINNING FUND BALANCE		248,267	248,267	248,267
MATERIALS AND SERVICES - 7474							
11,750	30,100	30,000	41-3630	Contracted Services	-	-	-
-	-	-	41-4215	Cellular Phone	-	-	-
16,994	74,047	105,750	41-4545	Collection Materials	90,000	90,000	90,000
5,769	8,397	20,100	41-4546	Collection Materials - Children	35,000	35,000	35,000
1,515	93	9,500	41-4547	Collection Materials - Teen	10,800	10,800	10,800
6,312	1,921	20,200	41-4548	Collection Materials - Adult	19,000	19,000	19,000
-	-	30,600	41-4620	Equipment Non Capital	2,500	2,500	2,500
42,340	114,558	216,150	Total		157,300	157,300	157,300
CAPITAL OUTLAY - 7575							
-	-	10,000	41-7025	Equipment Acquisition	20,200	20,200	20,200
-	-	10,000	Total		20,200	20,200	20,200
TRANSFER - 9090							
-	-	10,000	49-8810	Transfer to General Fund	4,000	4,000	4,000
-	-	15,500	49-8836	Transfer to Facilities Fund	-	-	-
-	-	25,500			4,000	4,000	4,000
42,340	114,558	251,650	TOTAL EXPENDITURES		181,500	181,500	181,500
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	56,131	60-9210		66,767	66,767	66,767
127,079	79,753	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
169,419	194,311	307,781	TOTAL EXPENDITURES & ENDING FUND BALANCE		248,267	248,267	248,267

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 \$700,000 have been funded. The Parks and Recreation Commission and City Council review proposed projects annually for submission to the trustee for funding.

In FY 2021-22, no funds have been programmed from the Stewart Trust.

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
STEWART TRUST - (710)								
81,829	102,317	123,567	00-00-301000	BEGINNING FUND BALANCE		73,153	73,153	73,153
REVENUES - 710								
268	243	250	60-40-371100	Interest Income		100	100	100
20,220	19,345	20,500	40-30-381010	Trust Contributions-Earle Stewart		20,000	20,000	20,000
20,488	19,588	20,750	Total			20,100	20,100	20,100
102,317	121,905	144,317	TOTAL REVENUES & BEGINNING FUND BALANCE			93,253	93,253	93,253
CAPITAL OUTLAY - 7575								
-	-	40,000	45-7082	Improvements-Stewart Park		15,000	15,000	15,000
-	17,651	15,000	45-7083	Improvements-Legion		15,000	15,000	15,000
-	17,651	55,000	Total			30,000	30,000	30,000
-	17,651	55,000	TOTAL EXPENDITURES			30,000	30,000	30,000
RESERVED FOR FUTURE EXPENDITURE- 9092								
-	-	89,317	60-9210			63,253	63,253	63,253
102,317	104,254	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
102,317	121,905	144,317	TOTAL EXPENDITURES & ENDING FUND BALANCE			93,253	93,253	93,253



CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
DEBT RETIREMENT FUND

RESOURCES AND REQUIREMENTS

The City retired the remaining debt obligations, which were managed by this fund in the 2018-19 budget year; consequently, there are no appropriations to be approved in the current fiscal year. Fund is presented for historical purposes only.

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2021-2022	2021-2022	2021-2022
2018-2019	2019-2020	2020-2021	DEBT RETIREMENT FUND (400/410)					
-	-	-	00-00-301000	BEGINNING FUND BALANCE		-	-	-
			REVENUE - (400)/(410)					
717,947	-	-	410-30-20-334140	Interagency Revenue		-	-	-
717,947	-	-	Total			-	-	-
717,947	-	-	TOTAL REVENUES & BEGINNING FUND BALANCE			-	-	-
700,000	-	-	410-8080-47-8010	Principal		-	-	-
17,947	-	-	410-8080-47-8120	Interest		-	-	-
717,947	-	-	Total			-	-	-
717,947	-	-	TOTAL EXPENDITURES			-	-	-
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
717,947	-	-	TOTAL EXPENDITURES & ENDING FUND BALANCE			-	-	-

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.

YEAR	PRINCIPAL	INTEREST	TOTAL
2022	360,000	149,328	509,328
2023	395,000	131,760	526,760
2024	435,000	112,484	547,484
2025	480,000	91,256	571,256
2026	520,000	67,832	587,832
2027-2028	870,000	57,096	927,096
TOTAL	\$ 3,060,000	\$ 609,756	3,669,756

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>ADOPTED</u> <u>2020-2021</u>		<u>PROPOSED</u> <u>2021-2022</u>	<u>APPROVED</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2021-2022</u>
			<u>PENSION BOND DEBT SERVICE FUND (420)</u>			
<u>45,596</u>	<u>41,797</u>	<u>53,069</u>	00-00-301000 BEGINNING FUND BALANCE	<u>72,613</u>	<u>72,613</u>	<u>72,613</u>
			REVENUES-(420)			
453,717	485,588	522,500	10-40-341000 Interdept Charges-General Fund	535,000	535,000	535,000
<u>453,717</u>	<u>485,588</u>	<u>522,500</u>	Total	<u>535,000</u>	<u>535,000</u>	<u>535,000</u>
<u>499,313</u>	<u>527,385</u>	<u>575,569</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>607,613</u>	<u>607,613</u>	<u>607,613</u>
			DEBT SERVICE - 8080			
265,000	295,000	325,000	47-8710 Principal-Pension Bond	360,000	360,000	360,000
192,516	179,584	165,200	47-8720 Interest-Pension Bond	149,330	149,330	149,330
<u>457,516</u>	<u>474,584</u>	<u>490,200</u>	Total	<u>509,330</u>	<u>509,330</u>	<u>509,330</u>
<u>457,516</u>	<u>474,584</u>	<u>490,200</u>	TOTAL EXPENDITURES	<u>509,330</u>	<u>509,330</u>	<u>509,330</u>
<u>41,797</u>	<u>52,801</u>	<u>85,369</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>98,283</u>	<u>98,283</u>	<u>98,283</u>
<u>499,313</u>	<u>527,385</u>	<u>575,569</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>607,613</u>	<u>607,613</u>	<u>607,613</u>



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Facilities Replacement Fund	109-111

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 Transportation 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 – The FY 2021-22 Beginning Fund Balance is projected to be lower than the previous year.
- ◆ STBG Funds – This line item includes Federal Surface Transportation Block Grant funds available annually.
- ◆ State Gas 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. Gas tax revenues have been negatively impacted by the COVID pandemic.
- ◆ 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 slurry seal projects and in-house street repairs anticipated for construction in 2021-22.
- ◆ Capital Outlay – The specific projects proposed for the 2021-22 fiscal year are listed in Table T-1.
- ◆ Transfer to Public Works Fund – A transfer of \$1,055,959 to the General Fund has been budgeted to account for the operations of the Public Works Department. The transfer will fund approximately 34 percent of the Public Works Engineering, Administration and Street Maintenance Divisions.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			TRANSPORTATION FUND (310)					
2,407,561	2,604,248	2,473,161	00-00-301000	BEGINNING FUND BALANCE		2,166,039	2,166,039	2,166,039
			REVENUES - (310)					
52,248	54,790	54,000	78-40-321700	Gas Franchise Fees		55,124	55,124	55,124
324,316	311,430	325,850	78-40-321720	Electric Franchise Fees		322,875	322,875	322,875
45,105	49,000	47,300	78-40-321740	Telephone Franchise Fees		44,118	44,118	44,118
23,468	23,112	23,300	78-40-321760	Cable TV Franchise Fees		23,471	23,471	23,471
45,382	47,137	48,550	78-40-321780	Water Utility Franchise Fees		52,795	52,795	52,795
16,359	17,236	18,000	78-40-321800	Storm Drainage Franchise Fees		17,761	17,761	17,761
-	-	800,000	30-30-331000	STBG Funds		-	-	-
-	596,228	-	30-40-332120	State Operating Grants		-	-	-
1,771,667	1,687,540	1,951,488	30-20-332510	Gas State Subventions		1,887,660	1,887,660	1,887,660
76,659	99,979	100,000	30-30-343850	Transportation SDC		150,000	150,000	150,000
3,566	5,512	4,000	30-10-343815	SDC Admin Fee		7,000	7,000	7,000
57,946	46,545	50,000	60-40-371100	Interest Income		17,500	17,500	17,500
-	14,194	-	80-40-385100	Miscellaneous		-	-	-
2,416,716	2,952,703	3,422,488	Total			2,578,304	2,578,304	2,578,304
4,824,277	5,556,951	5,895,649	TOTAL REVENUES & BEGINNING FUND BALANCE			4,744,343	4,744,343	4,744,343
			MATERIALS AND SERVICES - 7474					
76,953	71,548	90,295	43-3210	City Services-Management		82,734	82,734	82,734
903,418	976,581	1,021,922	43-3230	City Services-Public Works		1,055,959	1,055,959	1,055,959
2,982	3,157	3,600	43-3315	Audit Fees		3,700	3,700	3,700
-	-	-	43-3320	Engineering Services		100,000	100,000	100,000
1,835	-	-	43-3690	Contracted Services		-	-	-
121,899	237,199	150,000	43-4835	Road and Bridge Maintenance		150,000	150,000	150,000
1,107,087	1,288,485	1,265,817	Total			1,392,393	1,392,393	1,392,393
			CAPITAL OUTLAY - 7575					
-	-	-	43-7010	Land		-	-	-
916,313	1,148,139	1,175,000	43-7035	Improvements-PMP		1,200,000	1,200,000	1,200,000
160,218	433,438	342,520	43-7052	Improvements-St Construction		275,000	275,000	275,000
9,358	3,039	-	43-7053	Improvements-Transportation		-	-	-
17,053	218,939	15,000	41-7055	Equipment/Mapping		5,000	5,000	5,000
1,102,942	1,803,555	1,532,520	Total			1,480,000	1,480,000	1,480,000
			TRANSFERS - 9090					
10,000	10,000	10,000	49-8825	Transfer to Bike Trail		10,000	10,000	10,000
-	-	-	Total			10,000	10,000	10,000
2,220,029	3,102,040	2,808,337	TOTAL EXPENDITURES			2,882,393	2,882,393	2,882,393
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	3,087,312	60-9210			1,861,950	1,861,950	1,861,950
2,604,248	2,454,911	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
4,824,277	5,556,951	5,895,649	TOTAL EXPENDITURES & ENDING FUND BALANCE			4,744,343	4,744,343	4,744,343

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL (EAST)
FY 2021-22

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000				
Slurry Seals (Non-Capital)*			150,000*		
Overlays (Capital)			1,200,000		
ADA Improvements	200,000	200,000			
Garden Valley Corridor Study	100,000		100,000*		
CIPP Storm Project(s)	500,000				
Brooklyn Ave Vine to Stephens				500,000	
Open Cut Storm Drainage Repairs	750,000				
Rainbow /Haggerty				400,000	
Broccoli Tie-in				250,000	
Misc				100,000	
In house Storm Projects	0				
Street Construction Projects	275,000				
Stewart Pkwy Bridge End Panels			275,000		
Miscellaneous					
TBD					100,000
TMDL Implementation	100,000			100,000	
Equipment	10,000			10,000	
Fulton Roof	100,000			100,000	
Sidewalk Construction/Reconstruction	50,000	50,000			
Traffic Signal Power Supply Upgrade	150,000	150,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
GIS/Mapping	20,000			20,000	
Capital Projects Total	3,465,000	410,000	1,475,000	1,480,000	100,000

* 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 21-22 budget includes funds for completion of the grant funded improvements to Beulah Park.

CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- Beginning Fund Balance – The projected FY 2021-22 beginning fund balance is slightly lower than the previous 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.
- Transfer from General – This transfer represents a commitment to continue implementing master plan improvements.

REQUIREMENTS

- Capital Outlay - These improvements are generally contingent upon successful grant applications. Funds from Park Improvement will be used to complete construction of improvements at Beulah Park.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			PARK IMPROVEMENT FUND (320)					
280,700	306,754	315,329	00-00-301000	BEGINNING FUND BALANCE		353,374	353,374	353,374
			REVENUES - (320)					
354,574	-	-	40-30-331535	Other Grants		-	-	-
-	-	-	40-30-332120	Other Grants		5,000	5,000	5,000
-	56,146	233,000	40-30-332320	Capital Grants		158,000	158,000	158,000
37,749	42,696	40,000	40-30-343610	System Development Charge		35,000	35,000	35,000
1,509	1,709	1,600	40-10-343615	SDC Admin Fee		1,000	1,000	1,000
6,236	7,913	6,000	60-40-371100	Interest Income		3,400	3,400	3,400
1,263	1,200	30,000	40-20-381110	Donations/Other		30,000	30,000	30,000
50,000	50,000	50,000	00-00-391110	Transfer from General Fund		50,000	50,000	50,000
-	25,000	-	00-00-391124	Transfer from H/M Tax Fund		-	-	-
451,331	184,664	360,600	Total			282,400	282,400	282,400
732,031	491,418	675,929	TOTAL REVENUES & BEGINNING FUND BALANCE			635,774	635,774	635,774
			MATERIALS AND SERVICES - 7474					
-	-	-	45-3615	Contracted Services		-	-	-
881	6,167	30,000	45-4545	Materials and Supplies		30,000	30,000	30,000
881	6,167	30,000	Total			30,000	30,000	30,000
			CAPITAL OUTLAY - 7575					
424,396	94,325	258,125	45-7015	Improvements-Parks		60,000	60,000	60,000
424,396	94,325	258,125	Total			60,000	60,000	60,000
425,277	100,492	288,125	TOTAL EXPENDITURES			90,000	90,000	90,000
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	387,804	60-9210			545,774	545,774	545,774
306,754	390,926	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
732,031	491,418	675,929	TOTAL EXPENDITURES & ENDING FUND BALANCE			635,774	635,774	635,774

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 - \$1.5 million), 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.

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 of 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 – (Unit 1)
 - (1) Unmarked – (Replace Caravan)
- ◆ Fire:
 - (1) Hydraulic Rescue Tool
 - Fire Hose / Turnouts
- ◆ Public Works:
 - (1) 4X2 Utility Vehicle (Park Maintenance) (replacement for 2002)
 - (1) 4X4 Utility Vehicle (Park Maintenance) (replacement for 2009)
 - (1) Mower (Park Maintenance) (replacement for 2009)
 - (1) Forklift Telehandler (Park Maintenance)
- ◆ 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.

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

FUND/DEPT	#	2021-22	#	2022-23	#	2023-24	#	2024-25	#	2025-26	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$989,369		\$1,505,869		\$1,828,869		\$1,827,869		\$1,785,869	
REQUIREMENTS											
PUBLIC SAFETY											
FIRE DEPT (CAPITAL)											
STAFF VEHICLE		-	1	-	1	46,000		-	1	48,000	94,000
DEFIBRILLATORS		-	4	-	4	128,000		-		-	128,000
THERMAL IMAGING CAMERAS		-		-		-	3	20,000		-	20,000
HYDRAULIC RESCUE TOOL	1	35,000		-		-		-		-	35,000
WILDLAND FIRE ENGINE		-		-		-	1	95,000		-	95,000
TRIPLE COMBINATION PUMPER		-		-		-		-	1	750,000	750,000
DEPT CAPITAL TOTAL	1	35,000	5	-	5	174,000	4	115,000	2	798,000	1,122,000
FIRE DEPT (NON CAPITAL)											
FIRE HOSE, TURNOUTS		35,000		-		40,000		-		40,000	115,000
DEPT NON CAPITAL TOTAL		35,000	#	-	#	40,000	#	-	-	40,000	115,000
DEPT TOTAL	1	70,000	5	-	5	214,000	4	115,000	2	838,000	1,237,000
POLICE DEPT (CAPITAL)											
MOTORCYCLE	1	37,500	1	38,000		-	1	39,000	1	39,500	154,000
SEDAN-CHIEF		-	1	37,000		-		-		-	37,000
UNMARKED	1	36,000	1	36,000	1	37,000	1	38,000		-	147,000
PATROL-SEDAN		-	6	-	6	355,000	4	230,000		-	585,000
DEPT CAPITAL TOTAL	2	73,500	3	111,000	7	392,000	6	307,000	1	39,500	923,000
POLICE DEPT (NON CAPITAL)											
BODY CAMS / EQUIPMENT		-		-		-	42	37,000		-	37,000
CONDUCTED ENERGY WEAPONS		-	40	96,000		-		-		-	96,000
DEPT NON CAPITAL TOTAL		-	40	96,000		-	42	37,000	-	-	133,000
DEPT TOTAL	2	73,500	43	207,000	7	392,000	48	344,000	1	39,500	1,056,000
TOTAL PUBLIC SAFETY	3	143,500	43	207,000	12	606,000	52	459,000	3	877,500	2,293,000
PUBLIC WORKS											
ADMINISTRATION											
PICKUP REPLACEMENT (Engin. Tech)		-		-		-		-	1	30,000	30,000
DEPT TOTAL	-	-	-	-	-	-	-	-	-	30,000	30,000
STREET MAINTENANCE											
PICKUP REPLACEMENT		-		-	2	75,000		-		-	75,000
1 TON PICKUP - DUMP		-		-		-		-	1	40,000	40,000
1 TON PICKUP		-		-		-	1	40,000		-	40,000
1 TON PICKUP - FLATBED DUMP		-		-		-		-	1	45,000	45,000
MOWER (FLAIL)		-		-		-	1	125,000		-	125,000
LEAF MACHINE		-		-		-		-		-	100,000
DUMP TRUCK		-	1	140,000		-		-	1	100,000	140,000
CRACK SEALER		-		-		-		-		-	80,000
DEPT TOTAL	-	1	140,000	2	2	75,000	3	245,000	3	185,000	645,000
TOTAL PUBLIC WORKS	-	1	140,000	2	2	75,000	3	245,000	3	215,000	675,000

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

FUND/DEPT	#	2021-22	#	2022-23	#	2023-24	#	2024-25	#	2025-26	FIVE-YEAR TOTAL
PARKS											
PICKUP		-	1	45,000	2	90,000	2	75,000		-	210,000
4X2 UTILITY VEHICLE	1	35,000		-		-		-		-	35,000
4X4 UTILITY VEHICLE	1	35,000	1	35,000		-		-	1	37,000	107,000
3 YARD DUMP TRUCK		-	1	80,000		-		-		-	80,000
FORKLIFT TELEHANDLER	1	60,000		-		-		-		-	60,000
TRACTOR 4X4		-		-		-		-	2	88,000	88,000
SWEEPER		-		-		-	1	31,000		-	31,000
CHIPPER		-		-		-		-	1	45,000	45,000
MOWER	1	35,000		-		-		-		-	35,000
MOWER (ROTARY)		-		-	1	70,000	1	70,000		-	140,000
DEPT TOTAL	4	165,000	3	160,000	3	160,000	4	176,000	4	170,000	831,000
TOTAL REQUIREMENTS											
	7	\$308,500	47	\$507,000	17	\$841,000	59	\$880,000	10	\$1,262,500	\$3,799,000
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		670,000		670,000		675,000		675,000		700,000	3,390,000
GENERAL-FIRE EQUIPMENT		125,000		125,000		125,000		125,000		125,000	625,000
ASSET SALES		15,000		15,000		15,000		15,000		15,000	75,000
INTEREST		15,000		20,000		25,000		23,000		20,000	103,000
TOTAL RESOURCES		\$825,000		\$830,000		\$840,000		\$838,000		\$860,000	\$4,193,000
ENDING BALANCE/RESERVE											
		\$1,505,869		\$1,828,869		\$1,827,869		\$1,785,869		\$1,383,369	
RESERVE-EQUIPMENT & VEHICLES		819,869		1,017,869		891,869		724,869		197,369	
RESERVE FOR FIRE LADDER TRUCK		686,000		811,000		936,000		1,061,000		1,186,000	
TOTAL RESERVES		\$1,505,869		\$1,828,869		\$1,827,869		\$1,785,869		\$1,383,369	



CITY OF ROSEBURG, OREGON							
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			EQUIPMENT REPLACEMENT FUND (330)				
1,073,820	1,413,727	1,407,463	00-00-301000	BEGINNING FUND BALANCE	989,369	989,369	989,369
			REVENUES - (330)				
20,882	21,343	28,000	60-40-371100	Interest Income	15,000	15,000	15,000
675,000	675,000	775,000	85-40-391110	Transfer From General Fund	795,000	795,000	795,000
14,553	64,347	15,000	90-40-392100	Proceeds From Asset Sales	15,000	15,000	15,000
-	-	-	99-40-392300	Reimbursements/Insurance	-	-	-
710,435	760,690	818,000	Total		825,000	825,000	825,000
1,784,255	2,174,417	2,225,463	TOTAL REVENUES & BEGINNING FUND BALANCE		1,814,369	1,814,369	1,814,369
			MATERIALS AND SERVICES - 7474				
-	-	-	41-4620	Equipment Non-Capital-Fire Dept.	35,000	35,000	35,000
-	34,638	37,000	41-4620	Equipment Non-Capital-Police Dept.	-	-	-
-	34,638	37,000	Total		35,000	35,000	35,000
			CAPITAL OUTLAY - 7575				
26,242	-	35,000	41-7030	General Fund Acquisition-Vehicle Pool	-	-	-
183,633	32,875	25,000	41-7031	Public Works Acquisition-Street Maintenance	-	-	-
112,940	188,085	139,000	41-7032	General Fund Acquisition-Parks	165,000	165,000	165,000
-	219,177	222,400	41-7033	Public Safety Acquisition-Police	73,500	73,500	73,500
47,713	56,004	820,000	41-7034	Public Safety Acquisition-Fire	35,000	35,000	35,000
370,528	496,141	1,241,400	Total		273,500	273,500	273,500
370,528	530,779	1,278,400	TOTAL EXPENDITURES		308,500	308,500	308,500
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	947,063	60-9210		1,505,869	1,505,869	1,505,869
1,413,727	1,643,638	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
1,784,255	2,174,417	2,225,463	TOTAL EXPENDITURES & ENDING FUND BALANCE		1,814,369	1,814,369	1,814,369

CITY OF ROSEBURG, OREGON
ASSESSMENT IMPROVEMENT FUND

The Assessment Improvement Fund established 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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			ASSESSMENT IMPROVEMENT FUND (340)					
1,578,535	1,638,645	1,683,833	00-00-301000	BEGINNING FUND BALANCE		1,695,273	1,695,273	1,695,273
			REVENUES - (340)					
27,225	6,851	-	30-30-361200	Assessment Income		-	-	-
39,377	36,207	43,000	60-40-371100	Interest Income		15,000	15,000	15,000
(6,492)	(20)	-	60-40-371115	Assessment Interest		-	-	-
60,110	43,038	43,000	Total			15,000	15,000	15,000
1,638,645	1,681,683	1,726,833	TOTAL REVENUES & BEGINNING FUND BALANCE			1,710,273	1,710,273	1,710,273
			MATERIALS AND SERVICES - 7474					
-	-	-	43-3330	Professional Services		100,000	100,000	100,000
-	-	-	Total			100,000	100,000	100,000
			CAPITAL OUTLAY - 7575					
-	-	1,000,000	43-7045	Improvements-LID's		1,000,000	1,000,000	1,000,000
-	-	1,000,000	Total			1,000,000	1,000,000	1,000,000
-	-	1,000,000	TOTAL EXPENDITURES			1,100,000	1,100,000	1,100,000
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	726,833	60-9210			610,273	610,273	610,273
1,638,645	1,681,683	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,638,645	1,681,683	1,726,833	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,710,273	1,710,273	1,710,273

CITY OF ROSEBURG, OREGON
FACILITIES REPLACEMENT FUND

During the 1999 fiscal year, Council adopted a goal to “start to develop a facilities plan.” The Facilities Replacement Fund was created in 1999-2000 to provide for the future major renovation and replacement of City-owned facilities. 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 FY 2021-22 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 continue to address some of the deferred maintenance of the Parks shop building.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			FACILITIES REPLACEMENT FUND (360)					
449,438	232,640	158,774	360-00-00-301000	BEGINNING FUND BALANCE		246,605	246,605	246,605
			REVENUES - (360)					
1,140,591	-	-	10-30-331535	Other Grants		-	-	-
330,866	217,871	75,000	00-00-334100	Local		-	-	-
1,137,837	109,307	34,800	10-30-334140	Interagency		-	-	-
20,882	4,238	4,500	60-40-371100	Interest Income		2,500	2,500	2,500
-	-	36,200	10-30-381210	Contributions		-	-	-
-	2,594	-	80-40-385100	Miscellaneous		-	-	-
130,000	75,000	100,000	85-40-391110	Transfer From General Fund		100,000	100,000	100,000
-	27,000	-	85-40-391124	Transfer From Hotel/Motel		-	-	-
-	-	15,500	85-40-391127	Transfer From Library Special		-	-	-
3,500	-	-	90-40-392100	Proceeds from Sale of Assets		-	-	-
2,763,676	436,010	266,000	Total			102,500	102,500	102,500
3,213,114	668,650	424,774	TOTAL REVENUES & BEGINNING FUND BALANCE			349,105	349,105	349,105
			MATERIALS AND SERVICES - 7474					
41,274	14,797	15,028	41-3230	City Services-Public Works		15,529	15,529	15,529
42,311	-	-	41-3898	Non Capital-City Hall		-	-	-
4,703	8,298	20,000	41-4810	Repairs and Maintenance		20,000	20,000	20,000
240	240	300	41-5435	Sewer		300	300	300
88,528	23,335	35,328	Total			35,829	35,829	35,829
			CAPITAL OUTLAY - 7575					
2,891,946	410,158	239,800	41-7015	Improvements-City Facilities		40,000	40,000	40,000
2,891,946	410,158	239,800	Total			40,000	40,000	40,000
2,980,474	433,493	275,128	TOTAL EXPENDITURES			75,829	75,829	75,829
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	149,646	60-9210			273,276	273,276	273,276
232,640	235,157	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
232,640	235,157	149,646	TOTAL FUND BALANCE			273,276	273,276	273,276
3,213,114	668,650	424,774	TOTAL EXPENDITURES & ENDING FUND BALANCE			349,105	349,105	349,105

TABLE F-1
FACILITIES FUND PROJECTS
FY 2021-22

Facility	Description	Estimated Cost
Parks Shop	Siding, windows, insulation	\$ 15,000
TBD		\$ 25,000
FACILITIES FUND TOTAL		\$ 40,000

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.

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Fees - Revenues are projected at \$8.32 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 \$1,097 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.
- ◆ Capital Outlay – Funds have been budgeted in FY 2021-22 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			STORM DRAINAGE FUND (560)					
2,096,844	3,413,053	3,916,483	00-00-301000	BEGINNING FUND BALANCE		4,497,441	4,497,441	4,497,441
			REVENUES - (560)					
2,198,028	2,303,927	2,401,000	00-00-343105	Fees		2,368,115	2,368,115	2,368,115
102,551	53,196	40,000	00-00-343110	System Development Charge		50,000	50,000	50,000
4,102	2,128	4,000	00-00-343120	SDC Admin Fee		3,500	3,500	3,500
1,990	2,487	2,000	00-00-385120	Recovery of Bad Debt		1,200	1,200	1,200
61,851	68,481	52,000	60-40-371100	Interest Income		36,000	36,000	36,000
-	3,610	-	00-00-392100	Proceeds from Sale of Assets		-	-	-
2,368,522	2,433,829	2,499,000	Total			2,458,815	2,458,815	2,458,815
4,465,366	5,846,882	6,415,483	TOTAL REVENUES & BEGINNING FUND BALANCE			6,956,256	6,956,256	6,956,256
			MATERIALS AND SERVICES - 7474					
58,420	55,501	66,027	43-3210	City Services-Management		76,902	76,902	76,902
446,514	517,884	541,017	43-3230	City Services-Public Works		559,037	559,037	559,037
391	-	5,000	43-3310	Legal		5,000	5,000	5,000
2,982	3,157	3,600	43-3315	Audit Fees		3,700	3,700	3,700
1,056	3,171	8,000	43-3690	Contracted Services		5,000	5,000	5,000
109,058	114,903	120,050	43-3840	Franchise Fee		118,400	118,400	118,400
6,841	5,620	8,000	43-3870	Bad Debt Expense		8,000	8,000	8,000
7,525	10,618	13,000	43-3885	Banking Fees		13,000	13,000	13,000
-	-	1,500	43-3910	Hardware Non Capital		1,500	1,500	1,500
4,751	5,810	-	43-3915	Software Non Capital		6,000	6,000	6,000
13,423	14,273	26,500	43-3920	Technology-Support and Maintenance		28,700	28,700	28,700
-	4,502	7,500	43-4515	Supplies		7,500	7,500	7,500
1,009	-	16,000	43-4545	General Materials		16,000	16,000	16,000
23,324	7,345	15,000	43-4815	Vehicle Maintenance		15,000	15,000	15,000
-	-	2,500	43-4830	Equipment Maintenance		2,500	2,500	2,500
23,228	24,820	30,000	43-4855	Storm Drainage Maintenance		30,000	30,000	30,000
42,746	43,024	47,700	43-5715	Insurance-General Liability		54,800	54,800	54,800
741,268	810,628	911,394	Total			951,039	951,039	951,039
			CAPITAL OUTLAY - 7575					
-	-	-	43-7010	Improvements-Land		-	-	-
-	-	-	43-7015	Buildings and Structures		100,000	100,000	100,000
29,499	63,854	-	73-7020	Equipment Acquisition		10,000	10,000	10,000
274,463	1,025,769	1,240,500	43-7050	Improvements-Drainage		1,350,000	1,350,000	1,350,000
7,083	23,939	20,000	43-7055	Improvements-Mapping		20,000	20,000	20,000
311,045	1,113,562	1,260,500	Total			1,480,000	1,480,000	1,480,000
1,052,313	1,924,190	2,171,894	TOTAL EXPENDITURES			2,431,039	2,431,039	2,431,039
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,000,000	1,000,000	1,000,000
3,413,053	3,922,692	3,243,589	UNAPPROPRIATED ENDING FUND BALANCE			3,525,217	3,525,217	3,525,217
4,465,366	5,846,882	6,415,483	TOTAL EXPENDITURES & ENDING FUND BALANCE			6,956,256	6,956,256	6,956,256

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL (EAST)
FY 2021-22

	Funding				
Project	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,200,000				
Slurry Seals (Non-Capital)*			150,000*		
Overlays (Capital)			1,200,000		
ADA Improvements	200,000	200,000			
Garden Valley Corridor Study	100,000		100,000*		
CIPP Storm Project(s)	500,000				
Brooklyn Ave Vine to Stephens				500,000	
Open Cut Storm Drainage Repairs	750,000				
Rainbow /Haggerty				400,000	
Broccoli Tie-in				250,000	
Misc				100,000	
In house Storm Projects	0				
Street Construction Projects	275,000				
Stewart Pkwy Bridge End Panels			275,000		
Miscellaneous					
TBD					100,000
TMDL Implementation	100,000			100,000	
Equipment	10,000			10,000	
Fulton Roof	100,000			100,000	
Sidewalk Construction/Reconstruction	50,000	50,000			
Traffic Signal Power Supply Upgrade	150,000	150,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
GIS/Mapping	20,000			20,000	
Capital Projects Total	3,465,000	410,000	1,475,000	1,480,000	100,000

* 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 four 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, the Phillips Lot on Stephens near Lane, the Court Lot on Court Avenue and Jackson, and the Shalimar Lot on Stephens near Cass.

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. The City recently completed a downtown parking study and is working to outsource parking enforcement to a third party vendor. As it is too earlier to know what the contractual arrangement will ultimately be, the proposed budget essentially presents a status quo budget until such time adjustments are made to reflect a new enforcement arrangement.

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 to be provided by a contractor 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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
OFF STREET PARKING FUND (510)								
38,343	43,223	16,417	510-00-00-301 BEGINNING FUND BALANCE			38,165	38,165	38,165
REVENUES - (510)								
-	-	-	00-00-322150 Parking Fines			150	150	150
-	-	-	00-00-342130 User Charges-Parking Facility			25,000	25,000	25,000
47,500	28,125	48,925	00-00-343000 Contracted Services			-	-	-
-	1,756	-	00-00-343015 User Charges-Parking Meters			9,000	9,000	9,000
1,135	770	500	00-00-371100 Interest Income			180	180	180
449	215	200	00-00-385120 Recovery of Bad Debt			200	200	200
22,759	-	-	99-40-392200 Reimbursements/Insurance			-	-	-
71,843	30,866	49,625	Total			34,530	34,530	34,530
110,186	74,089	66,042	TOTAL REVENUES & BEGINNING FUND BALANCE			72,695	72,695	72,695
ENFORCEMENT DEPARTMENT								
MATERIALS AND SERVICES - 4510								
2,638	2,632	2,659	41-3210 City Services - Management			2,879	2,879	2,879
-	360	-	41-3310 Legal			-	-	-
2,387	2,527	2,600	41-3315 Auditing/Legal and Accounting			2,600	2,600	2,600
-	-	-	41-3690 Contracted Services			-	-	-
-	-	-	41-3915 Software Non Capital			-	-	-
1,504	1,533	1,600	41-4210 Telephone Communications			1,600	1,600	1,600
-	-	10,000	41-4515 Equipment Non Capital			10,000	10,000	10,000
2,900	899	1,500	41-4545 Materials and Supplies			1,500	1,500	1,500
35,141	6,900	10,000	41-4810 Building and Ground Maintenance			10,000	10,000	10,000
-	-	2,000	41-4830 Repairs and Maintenance-Equipment			-	-	-
15,930	13,382	22,000	41-5410 Utilities-Power Parking Lots			20,000	20,000	20,000
970	1,036	1,100	41-5430 Utilities-Water			1,100	1,100	1,100
60	60	100	41-5435 Utilities-Sewer			100	100	100
1,332	1,390	1,500	41-5455 Utilities-Storm Drain			1,500	1,500	1,500
4,101	4,097	4,510	41-5720 Insurance-Property			5,200	5,200	5,200
		-	41-5790 Insurance-Miscellaneous			-	-	-
66,963	34,816	59,569	Total Enforcement Department			56,479	56,479	56,479
66,963	34,816	59,569	TOTAL EXPENDITURES			56,479	56,479	56,479
-	-	6,473	OPERATING CONTINGENCY - 9091 60-9010			16,216	16,216	16,216
43,223	39,273	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
110,186	74,089	66,042	TOTAL EXPENDITURES & ENDING FUND BALANCE			72,695	72,695	72,695

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 state and 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 projects for FY 21-22 include preliminary design for the taxiway extension project and a potential back-up power installation to support the airfield navigation and lighting and fuel facilities. Both of these projects are grant dependent.

CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
AIRPORT FUND (520)								
413,509	598,190	609,263	00-00-301000	BEGINNING FUND BALANCE		730,399	730,399	730,399
REVENUES - (520)								
244,611	737,035	514,133	00-00-331115	Federal Grants		45,000	45,000	45,000
8,332	66,746	8,046	00-00-332320	State Grants		94,500	94,500	94,500
7,389	6,222	6,200	00-00-342110	Rental Income-Tie Downs		6,200	6,200	6,200
7,475	6,383	7,500	00-00-342115	Fees-Fuel Flow		7,500	7,500	7,500
183,031	184,708	188,500	00-00-342120	Rental Income-Land Lease		188,500	188,500	188,500
206,617	212,321	210,000	00-00-342125	Rental Income-Hangars		210,000	210,000	210,000
13,288	12,735	10,000	00-00-371100	Interest Income		6,500	6,500	6,500
300	300	300	00-00-385100	Miscellaneous		300	300	300
671,043	1,226,450	944,679	Total			558,500	558,500	558,500
1,084,552	1,824,640	1,553,942	TOTAL REVENUES & BEGINNING FUND BALANCE			1,288,899	1,288,899	1,288,899

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 General Fund offsets some of the costs for the services.

DEPARTMENT GOALS:

1. Work with FAA to institute special procedure(s) that will allow for reinstatement of the nighttime instrument approach.
2. Look for opportunities to include the airport in tourism recovery efforts.

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 design of the taxiway extension and design and install a back-up power project (if funded). Projects will utilize Federal Aviation Administration and/or 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
2022	87,877	24,172	112,049
2023	86,655	22,194	108,849
2024	90,404	20,245	110,649
2025	94,038	18,211	112,249
2026	92,554	16,095	108,649
2027-2032	622,762	50,218	672,980
TOTAL	\$ 1,074,290	\$ 151,135	1,225,425

CITY OF ROSEBURG, OREGON									
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021					PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
<hr/> <hr/> AIRPORT FUND (520) <hr/> <hr/>									
OPERATIONS-MATERIALS AND SERVICES - 5010									
1,005	282	1,200	46-3010	Lodging and Registration			1,200	1,200	1,200
623	171	500	46-3015	Meals and Mileage			500	500	500
200	225	200	46-3040	Dues and Subscriptions			200	200	200
12,758	11,647	24,409	46-3210	City Services-Management			17,812	17,812	17,812
72,158	88,780	90,170	46-3230	City Services-Public Works			93,173	93,173	93,173
5,964	6,314	7,000	46-3315	Professional Services-Audit			7,200	7,200	7,200
10,150	9,750	12,000	46-3630	Contracted Services			15,600	15,600	15,600
237	-	-	46-3845	Property Taxes			-	-	-
330	390	500	46-3940	Technology/DSL/Website			500	500	500
1,762	313	1,500	46-4545	Materials and Supplies			1,500	1,500	1,500
15,406	15,232	30,000	46-4810	Building and Grounds Maintenance			30,000	30,000	30,000
14,958	16,599	19,000	46-5410	Utilities-Power			19,000	19,000	19,000
3,905	3,163	4,300	46-5430	Utilities-Water			4,300	4,300	4,300
1,180	1,380	1,500	46-5435	Utilities-Sewer			1,700	1,700	1,700
31,967	33,365	34,500	46-5455	Utilities-Storm Drainage			35,000	35,000	35,000
277	267	300	46-5710	Insurance-Automobile			300	300	300
5,643	6,468	6,800	46-5715	Insurance-General Liability			7,900	7,900	7,900
4,475	4,516	5,000	46-5720	Insurance-Property			6,700	6,700	6,700
138	143	200	46-5790	Insurance-Miscellaneous			200	200	200
183,136	199,005	239,079	Total				242,785	242,785	242,785
183,136	199,005	239,079	TOTAL OPERATIONS				242,785	242,785	242,785



			CITY OF ROSEBURG, OREGON					
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			AIRPORT FUND (520)					
			CAPITAL OUTLAY - 7575					
-	17,941	-	46-7020	Equipment		-	-	-
-	-	125,000	46-7035	Improvements-Airport Projects		100,000	100,000	100,000
187,473	750,847	333,000	46-7063	Improvements-Grants		50,000	50,000	50,000
187,473	768,788	458,000	TOTAL CAPITAL OUTLAY			150,000	150,000	150,000
			DEBT SERVICE - 8080					
81,050	85,074	84,000	47-8515	Airport-Principal		87,880	87,880	87,880
34,703	32,678	26,065	47-8555	Airport-Interest		24,175	24,175	24,175
115,753	117,752	110,065	TOTAL DEBT SERVICE			112,055	112,055	112,055
486,362	1,085,545	807,144	TOTAL EXPENDITURES			504,840	504,840	504,840
			OPERATING CONTINGENCY - 9091					
-	-	746,798	60-9010			784,059	784,059	784,059
598,190	739,095	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,084,552	1,824,640	1,553,942	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,288,899	1,288,899	1,288,899

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 entirely 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 demand and fire flows. A long range Water Supply Plan and Water Treatment Facilities Preliminary Design Report were completed in 2009. Together, these documents outline the high priority projects well into the future.

			CITY OF ROSEBURG, OREGON					
ACTUAL	ACTUAL	ADOPTED	SUMMARY			PROPOSED	APPROVED	ADOPTED
2018-2019	2019-2020	2020-2021				2021-2022	2021-2022	2021-2022
			WATER SERVICE FUND (530)					
			RESOURCES:					
6,861,114	6,678,550	6,863,750	Charges for Services			7,388,500	7,388,500	7,388,500
196,252	205,384	200,000	Interest			90,000	90,000	90,000
16,581	2,653	-	Proceeds from Sale of Assets			-	-	-
64,297	10,323	6,000	Miscellaneous			3,000	3,000	3,000
7,138,244	6,911,031	7,069,750	Total Operating Revenues			7,481,500	7,481,500	7,481,500
			Proceeds from Asset Sales					
7,602,641	9,402,974	9,799,943	Beginning Fund Balance			12,038,812	12,038,812	12,038,812
14,740,885	16,314,005	16,869,693	TOTAL RESOURCES			19,520,312	19,520,312	19,520,312
			REQUIREMENTS:					
			Operating Budget					
1,650,143	1,665,406	1,882,712	Personnel Services			1,943,342	1,943,342	1,943,342
2,236,846	2,404,568	2,737,627	Materials and Services			2,858,335	2,858,335	2,858,335
3,886,989	4,069,974	4,620,339	Total Operating Budget			4,801,677	4,801,677	4,801,677
			Capital Outlay			7,142,500	7,142,500	7,142,500
5,337,911	6,029,501	9,953,339	Total Expenditures			11,944,177	11,944,177	11,944,177
-	-	1,000,000	Operating Contingency			1,000,000	1,000,000	1,000,000
9,402,974	10,284,504	5,916,354	Unappropriated Ending Fund Balance			6,576,135	6,576,135	6,576,135
14,740,885	16,314,005	16,869,693	TOTAL REQUIREMENTS			19,520,312	19,520,312	19,520,312
			OPERATING BUDGET BY DEPARTMENT					
1,083,509	1,101,885	1,274,182	Production Department			1,301,857	1,301,857	1,301,857
1,324,243	1,342,116	1,547,925	Transmission and Distribution			1,589,385	1,589,385	1,589,385
1,479,237	1,625,973	1,798,232	Administration Department			1,910,435	1,910,435	1,910,435
3,886,989	4,069,974	4,620,339	TOTAL OPERATING BUDGET BY DEPARTMENT			4,801,677	4,801,677	4,801,677

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 - FY 2021-22 Beginning Fund Balance is projected to be significantly higher than the previous fiscal year as a result of delays on major capital improvement projects.
- 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.

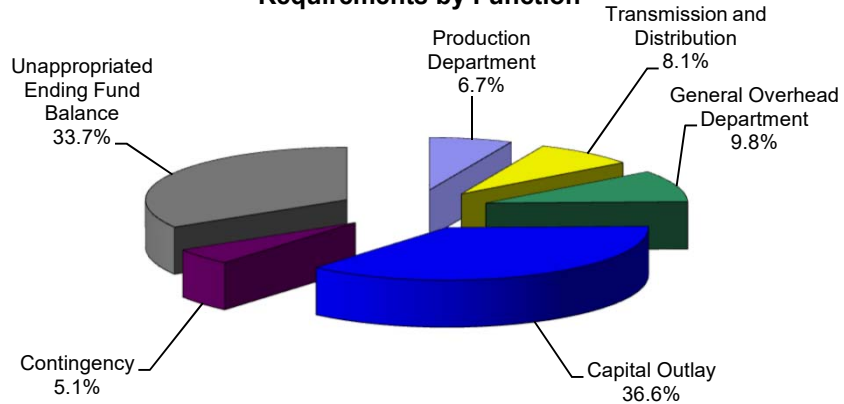
CITY OF ROSEBURG, OREGON								
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
WATER FUND (530)								
7,602,641	9,402,974	9,799,943	00-00-301000	BEGINNING FUND BALANCE		12,038,812	12,038,812	12,038,812
REVENUES - (530)								
-	14,121	-	00-00-331140	Intergovernmental-FEMA		-	-	-
12,079	20,442	18,450	00-00-342120	Rental Income		21,000	21,000	21,000
3,802,647	3,963,611	4,050,000	00-00-343210	Charges-Residential Service		4,495,650	4,495,650	4,495,650
1,854,624	1,928,456	2,011,000	00-00-343220	Charges-Commercial Service		2,085,500	2,085,500	2,085,500
378,399	377,301	369,000	00-00-343230	Charges-Public Service		389,100	389,100	389,100
29,316	35,910	30,500	00-00-343235	Charges-Bulk Water		38,650	38,650	38,650
89,796	90,071	94,300	00-00-343240	Charges-Public Fire Protect		91,600	91,600	91,600
78,300	59,840	82,000	00-00-343245	Charges-Delinquent Fee		50,000	50,000	50,000
27,825	25,515	27,000	00-00-343250	Charges-Turn on		25,000	25,000	25,000
33,849	(724)	-	00-00-343255	Unbilled Revenue		-	-	-
72,450	38,035	45,000	00-00-343260	Connection Fees		34,000	34,000	34,000
-	1,100	-	00-00-343265	Special Connection Fees		-	-	-
417,711	76,461	80,000	00-00-343270	System Development Charges		100,000	100,000	100,000
11,426	3,154	3,500	00-00-343285	SDC Admin Fees		5,000	5,000	5,000
52,692	52,802	53,000	00-00-343290	Dixonville Surcharge		53,000	53,000	53,000
-	6,576	-	00-00-343310	Charges-Contractor O.A.R.'s		-	-	-
196,252	205,384	200,000	00-00-371100	Interest Income		90,000	90,000	90,000
58,099	3,104	-	00-00-385100	Miscellaneous		-	-	-
6,198	7,219	6,000	00-00-385120	Recovery of Bad Debt		3,000	3,000	3,000
16,581	2,653	-	00-00-392100	Proceeds From Asset Sales		-	-	-
7,138,244	6,911,031	7,069,750	TOTAL REVENUES			7,481,500	7,481,500	7,481,500
14,740,885	16,314,005	16,869,693	TOTAL REVENUES & BEGINNING FUND BALANCE			19,520,312	19,520,312	19,520,312



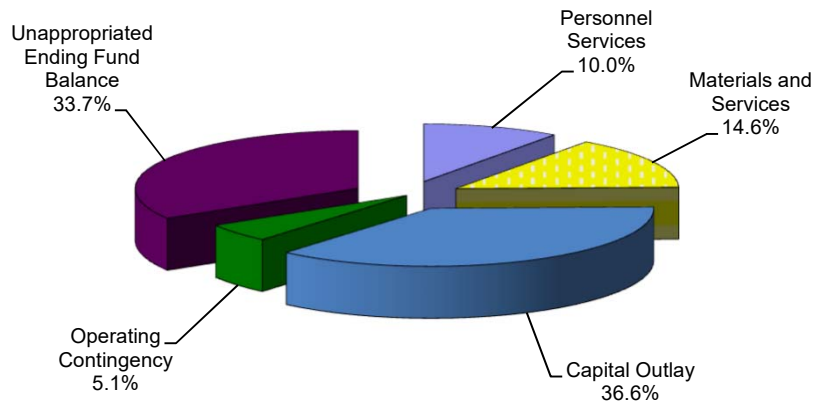
CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

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.

Requirements by Function



Requirements by Classification



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 4.5 million gallons per day (MGD). Peak day water production in 2020 was 9.4 MGD. The capacity of the treatment plant is approximately 12 MGD.

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-PRIOR YEAR

1. Continue to evaluate plant to identify improved efficiencies and opportunities to reduce energy consumption.
2. Work with the Engineering Division to complete Standby Power Generation project.
3. Rebuild one high service pump motor.

DEPARTMENT GOALS-CURRENT YEAR

1. Work with the Engineering Division to complete Standby Power Generation project.
2. Repaint the exterior of the main plant building
3. Continue to evaluate plant operations to identify improved efficiency and opportunities to reduce energy consumption.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
WATER FUND (530) - PRODUCTION DEPARTMENT						
PERSONNEL SERVICES - 6010						
386,513	407,074	418,642	Salaries and Wages	432,608	432,608	432,608
284,803	297,918	322,190	Employee Benefits	354,949	354,949	354,949
671,316	704,992	740,832	Total	787,557	787,557	787,557
MATERIALS AND SERVICES - 6010						
1,695	1,522	3,000	41-3010 Lodging and Registration	3,000	3,000	3,000
119	475	1,000	41-3015 Meals and Mileage	1,000	1,000	1,000
1,500	386	2,000	41-3040 Dues and Subscriptions	2,000	2,000	2,000
15,039	12,045	24,000	41-3690 Contracted Services Miscellaneous	24,000	24,000	24,000
15,866	17,512	25,000	41-3850 Water and Bacterial Analysis	25,000	25,000	25,000
-	-	2,000	41-3910 Hardware Non Capital	2,000	2,000	2,000
1,170	1,360	1,500	41-3915 Software Non Capital	2,600	2,600	2,600
165	43	2,000	41-3920 Technology-Support and Maintenance	2,000	2,000	2,000
1,772	1,828	1,800	41-4210 Telephone Communications	3,000	3,000	3,000
121	120	150	41-4215 Cellular Phone	200	200	200
1,480	820	1,000	41-4510 Office Supplies	1,000	1,000	1,000
3,831	12,271	25,000	41-4525 Materials & Supplies-Pumping	25,000	25,000	25,000
68,214	79,421	80,000	41-4540 Chemicals/Wholesale Water	90,000	90,000	90,000
168	2,985	1,500	41-4545 General Materials	1,500	1,500	1,500
7,642	12,358	16,000	41-4570 Materials and Supplies-Treatment	16,000	16,000	16,000
-	555	500	41-4580 Office Equipment/Furniture	5,000	5,000	5,000
28,489	22,235	27,500	41-4810 Building and Grounds Maintenance	27,500	27,500	27,500
304	26	2,000	41-4815 Vehicle Expense-Maintenance	1,000	1,000	1,000
698	352	1,200	41-4820 Vehicle Expense-Fuel	1,200	1,200	1,200
4,067	10,669	12,000	41-4830 Equipment Maintenance	12,000	12,000	12,000
920	954	1,000	41-5120 Uniforms	1,000	1,000	1,000
251,161	212,646	295,000	41-5410 Utilities-Power	260,000	260,000	260,000
7,073	5,609	7,350	41-5430 Utilities- Water	7,400	7,400	7,400
360	360	450	41-5435 Utilities-Sewer	500	500	500
339	341	400	41-5440 Utilities-Garbage Service	400	400	400
412,193	396,893	533,350	Total	514,300	514,300	514,300
1,083,509	1,101,885	1,274,182	TOTAL WATER PRODUCTION DEPARTMENT	1,301,857	1,301,857	1,301,857

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, 22 pump stations, 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. Continue working with Engineering to implement technology solutions for maximizing the new asset and maintenance management software.
2. Coordinate with Engineering Division on replacement of main on the Washington Street Bridge.
3. Collect data needed to begin cost/benefit analysis of automated meter reading.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue working with Engineering to implement technology solutions for maximizing the new asset and maintenance management software.
2. Coordinate with Engineering Division on the Washington Ave. river bore project, the Hooker Rd. to Isabell Ave. transmission main, and the West Ave. main projects.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
WATER FUND (530) -TRANSMISSION & DISTRIBUTION DEPARTMENT						
PERSONNEL SERVICES - 6510						
559,120	555,666	647,270	Salaries and Wages	656,711	656,711	656,711
419,707	404,748	494,610	Employee Benefits	499,074	499,074	499,074
978,827	960,414	1,141,880	Total	1,155,785	1,155,785	1,155,785
MATERIALS AND SERVICES - 6510						
1,205	450	3,000	41-3010 Lodging and Registration	4,000	4,000	4,000
187	121	500	41-3015 Meals and Mileage	600	600	600
1,105	770	1,500	41-3040 Dues and Subscriptions	2,000	2,000	2,000
1,395	1,590	2,000	41-3350 Professional Services	2,000	2,000	2,000
24,303	31,347	30,000	41-3630 Contracted Services	50,000	50,000	50,000
574	683	800	41-3690 Miscellaneous	800	800	800
2,777	1,053	5,000	41-3910 Hardware Non Capital	2,500	2,500	2,500
-	-	-	41-3920 Technology-Support and Maintenance	-	-	-
454	454	500	41-4210 Telephone Communications	500	500	500
1,955	3,222	3,600	41-4215 Cellular Phone	4,200	4,200	4,200
8,383	3,840	15,000	41-4225 Communications-Telemetry	15,000	15,000	15,000
123	39	500	41-4510 Office Supplies	500	500	500
4,529	1,022	5,000	41-4515 Equipment Non Capital	5,000	5,000	5,000
77,570	59,858	70,000	41-4545 Materials and Supplies	70,000	70,000	70,000
-	155	250	41-4580 Office Equipment and Furniture	300	300	300
16,452	44,099	28,000	41-4810 Building and Grounds Maintenance	27,500	27,500	27,500
8,024	11,363	10,000	41-4815 Vehicle Expense-Maintenance	11,000	11,000	11,000
19,358	17,404	22,000	41-4820 Vehicle Expense-Fuel	24,000	24,000	24,000
996	4,401	4,000	41-4825 Vehicle Expense-Tires	4,000	4,000	4,000
9,210	9,752	12,000	41-4830 Equipment Maintenance-Pump Stations	12,000	12,000	12,000
53,705	66,345	60,000	41-4860 Replacement Services and Meters	62,000	62,000	62,000
18,155	20,383	19,000	41-4861 New Services and Meters	19,000	19,000	19,000
14,494	24,513	25,000	41-4865 Patching	25,000	25,000	25,000
4,330	4,659	5,000	41-5120 Uniforms	5,000	5,000	5,000
62,030	59,349	65,000	41-5410 Utilities-Power	65,000	65,000	65,000
5,793	6,295	6,800	41-5420 Utilities-Natural Gas	6,800	6,800	6,800
1,504	1,517	1,600	41-5430 Utilities-Water	1,600	1,600	1,600
787	787	920	41-5435 Utilities-Sewer	1,000	1,000	1,000
1,167	1,167	1,225	41-5440 Utilities-Garbage	1,300	1,300	1,300
4,851	5,064	7,850	41-5455 Utilities-Storm Drainage	11,000	11,000	11,000
345,416	381,702	406,045	Total	433,600	433,600	433,600
1,324,243	1,342,116	1,547,925	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT	1,589,385	1,589,385	1,589,385

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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
<u>WATER FUND (530)-ADMINISTRATION DEPARTMENT</u>							
MATERIALS AND SERVICES - 6810							
4,196	4,314	4,400	41-3040	Dues and Subscriptions	4,400	4,400	4,400
373,278	395,771	457,964	41-3210	City Services-Management	495,145	495,145	495,145
570,048	680,647	751,413	41-3230	City Services-Public Works	776,440	776,440	776,440
6,562	6,948	7,500	41-3315	Audit Services	7,700	7,700	7,700
-	-	-	41-3330	Technical Services	-	-	-
1,584	1,847	2,000	41-3690	Contracted Services	2,000	2,000	2,000
591	-	300	41-3810	Recording	300	300	300
302,548	314,243	321,500	41-3840	Franchise Fee	348,500	348,500	348,500
34,270	26,256	38,750	41-3870	Bad Debts Allowance	38,750	38,750	38,750
27,968	30,282	33,000	41-3885	Banking Fees	33,000	33,000	33,000
-	-	1,500	41-3910	Hardware Non Capital	1,500	1,500	1,500
16,817	-	-	41-3915	Software Non Capital	-	-	-
45,205	67,915	70,000	41-3920	Technology-Support and Maintenance	80,400	80,400	80,400
11,690	6,216	12,000	41-4510	Office Supplies	12,000	12,000	12,000
35,973	37,339	38,000	41-4520	Postage	38,000	38,000	38,000
-	271	-	41-4545	Materials and Supplies	-	-	-
-	-	1,000	41-4580	Office Equipment/Furniture	4,000	4,000	4,000
1,515	2,376	3,000	41-4820	Vehicle Expense-Fuel	3,000	3,000	3,000
-	-	750	41-4825	Vehicle Tires	800	800	800
6,010	5,863	7,035	41-5710	Insurance-Automobile	7,700	7,700	7,700
21,163	25,723	25,200	41-5715	Insurance-General Liability	29,000	29,000	29,000
16,126	16,240	18,640	41-5720	Insurance-Property	23,300	23,300	23,300
2,796	2,796	3,230	41-5740	Insruance-Equipment	3,400	3,400	3,400
897	926	1,050	41-5790	Insurance-Miscellaneous	1,100	1,100	1,100
1,479,237	1,625,973	1,798,232	Total		1,910,435	1,910,435	1,910,435
1,479,237	1,625,973	1,798,232	TOTAL ADMINISTRATION DEPARTMENT		1,910,435	1,910,435	1,910,435

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 2021-22 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 2021-22 budget includes the replacement of mains as listed in Table W-1.

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 the installation of an additional transmission main between West Avenue and the main reservoir complex and for replacement of the 24" transmission main from Hooker Rd. to Isabell Ave.

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 Treatment Plant. This line item includes planned installation of a standby generator. 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 2021-22

Account	Account Name	Project	Description	Subtotal
7010	Land	Minor Property and Easements	As needed	\$5,000
7015	Buildings and Structures	Admin & Maintenance Facility	Fulton shop roof	\$127,500
7020	Equipment			\$75,000
7030	Water Vehicles			\$0
7055	Mapping			
		GIS/Mapping	Mapping	\$20,000
		Total	\$20,000	
7057	Improvements-Main Replacements			
		Washington Street Bridge	Bore crossing	\$1,200,000
		Vine St. Newton Ck to Knoll		\$75,000
		Misc	To be determined	\$100,000
Total				\$1,375,000
7061	Improvements-New Mains			
		Knoll Street		\$30,000
		Misc	TBD	\$10,000
Total				\$40,000
7065	Plant Improvements			
		Standby Generator	Design & Construction	\$1,750,000
		Misc. pumps, flow meters, ext. paint, etc. TBD		\$300,000
Total				\$2,050,000
7066	Improvements-Reservoir			
		Misc	TBD	\$25,000
Total				\$25,000
7067	Transmission Main			
		West Avenue Main Extension	Construction	\$1,000,000
		24" Hooker Rd-Isabell	Construction	\$2,100,000
		24" Isabell to Newton Ck.	Design	\$325,000
Total				\$3,425,000
7070	LID Mains-Contractors	None Planned		\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers		\$0
TOTAL WATER FUND CAPITAL				\$7,142,500

CITY OF ROSEBURG, OREGON						
ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
WATER FUND (530)						
CAPITAL OUTLAY - 7575						
-	-	5,000	41-7010 Land	5,000	5,000	5,000
-	-	25,000	41-7015 Buildings and Structures	127,500	127,500	127,500
-	-	-	41-7020 Equipment	75,000	75,000	75,000
31,291	61,389	-	41-7030 Water Vehicles	-	-	-
55,045	43,217	70,000	41-7055 Mapping	20,000	20,000	20,000
206,860	58,890	915,000	41-7057 Improvements-Main Replacement	1,375,000	1,375,000	1,375,000
-	37,872	5,000	41-7061 Improvements-New Mains	40,000	40,000	40,000
1,093,201	1,536,157	2,010,000	41-7065 Plant Improvements	2,050,000	2,050,000	2,050,000
12,265	16,632	23,000	41-7066 Improvements-Reservoir	25,000	25,000	25,000
52,260	205,370	2,280,000	41-7067 Transmission Main	3,425,000	3,425,000	3,425,000
<u>1,450,922</u>	<u>1,959,527</u>	<u>5,333,000</u>	Total	<u>7,142,500</u>	<u>7,142,500</u>	<u>7,142,500</u>
<u>5,337,911</u>	<u>6,029,501</u>	<u>9,953,339</u>	TOTAL EXPENDITURES	<u>11,944,177</u>	<u>11,944,177</u>	<u>11,944,177</u>
OPERATING CONTINGENCY - 9091						
-	-	1,000,000	530-9091-60-9010	1,000,000	1,000,000	1,000,000
<u>9,402,974</u>	<u>10,284,504</u>	<u>5,916,354</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>6,576,135</u>	<u>6,576,135</u>	<u>6,576,135</u>
<u>14,740,885</u>	<u>16,314,005</u>	<u>16,869,693</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>19,520,312</u>	<u>19,520,312</u>	<u>19,520,312</u>

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 sixteen times in the last seventeen 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 March 2021 for the fund as of June 30, 2020. 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 December 31, 2020 are \$259,000.
- ◆ 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.
- ◆ 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 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021				PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			WORKER'S COMPENSATION (610)					
613,051	736,621	891,729	00-00-301000	BEGINNING FUND BALANCE		951,645	951,645	951,645
			REVENUES - (610)					
357,914	321,726	229,618	00-00-341000	Interdept Charges-General		183,675	183,675	183,675
32,085	28,273	20,382	00-00-341153	Interdept Charges-Water		16,325	16,325	16,325
14,920	15,739	17,500	00-00-371100	Interest Income		8,000	8,000	8,000
207	3,501	-	00-00-385100	Miscellaneous		-	-	-
16,447	12,383	-	00-00-392300	Reimbursements		-	-	-
421,573	381,622	267,500	Total			208,000	208,000	208,000
1,034,624	1,118,243	1,159,229	TOTAL REVENUES & BEGINNING FUND BALANCE			1,159,645	1,159,645	1,159,645
			MATERIALS AND SERVICES - 7474					
3,707	3,638	4,000	41-3045	Wellness and Training		4,000	4,000	4,000
4,099	3,990	9,000	41-3050	Safety and Training		9,000	9,000	9,000
16,670	17,226	18,981	41-3210	City Services-Management		20,288	20,288	20,288
16,825	6,487	18,000	41-3630	Contracted Services		18,000	18,000	18,000
160,785	81,844	260,000	41-3855	Workers' Compensation		260,000	260,000	260,000
95,917	95,918	110,000	41-5730	Insurance		110,000	110,000	110,000
298,003	209,103	419,981	Total			421,288	421,288	421,288
298,003	209,103	419,981	TOTAL EXPENDITURES			421,288	421,288	421,288
			OPERATING CONTINGENCY - 9091					
-	-	739,248	60-9010			738,357	738,357	738,357
736,621	909,140	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,034,624	1,118,243	1,159,229	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,159,645	1,159,645	1,159,645



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. This fund accounts for resources to manage outstanding debt obligations. Currently, there are no outstanding obligations managed by this fund.

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.

Assessment Improvement Fund. This fund accounts for construction of special local improvements, usually streets, sidewalks and other needed infrastructure. Revenues

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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.

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

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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 3% COLA is budgeted for this group of employees for the 2021-22 Fiscal Year. Also this year, the City completed a contracted class and compensation study for non-represented employees to ensure salary schedules remain appropriate and in compliance with the Oregon Equal Pay Act.

Employees covered by the contract with the IAFF are completing the final year of a three-year agreement settled through arbitration. Future wage adjustments are currently being negotiated. The contract with the RPEA represented employees runs through June 30, 2022, and calls for a 3% salary increase. The agreement covering IBEW employees is in effect through June 30, 2023 and also includes a 3% salary increase.

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, 2020**

FIREFIGHTER	HIRE	1 YEAR	2 YEAR	3 YEAR	4 YEAR
Base Pay	5264 21.6923	5528 22.7802	5805 23.9217	6096 25.1209	6401 26.3778
1%	5317 21.9107	5583 23.0069	5864 24.1648	6157 25.3723	6465 26.6415
2%	5370 22.1291	5638 23.2335	5921 24.3997	6218 25.6236	6529 26.9052
3%	5423 22.3475	5693 23.4602	5980 24.6429	6278 25.8709	6594 27.1731
4%	5475 22.5618	5749 23.5937	6037 24.7757	6341 26.0233	6659 27.3283
5%	5528 22.7802	5804 23.9176	6095 25.1168	6400 26.3736	6722 27.7006
6%	5581 22.9986	5859 24.1442	6154 25.3599	6462 26.6291	6787 27.9684
7%	5633 23.2129	5915 24.3750	6212 25.5989	6523 26.8805	6850 28.2280
8%	5686 23.4313	5970 24.6017	6270 25.8379	6585 27.1360	6915 28.4959
9%	5738 23.6456	6024 24.8242	6327 26.0728	6645 27.3832	6978 28.7555
10%	5791 23.8640	6081 25.0591	6386 26.3159	6706 27.6346	7042 29.0192
11%	5843 24.0783	6136 25.2857	6444 26.5550	6767 27.8860	7106 29.2830
12%	5896 24.2967	6191 25.5124	6501 26.7898	6828 28.1374	7170 29.5467
13%	5948 24.5110	6246 25.7390	6560 27.0330	6890 28.3929	7234 29.8104
14%	6002 24.7335	6301 25.9657	6618 27.2720	6949 28.6360	7299 30.0783
15%	6054 24.9478	6357 26.1964	6675 27.5069	7010 28.8874	7362 30.3379
16%	6107 25.1662	6412 26.4231	6735 27.7541	7071 29.1387	7426 30.6017
17%	6160 25.3846	6467 26.6497	6793 27.9931	7133 29.3942	7489 30.8613
18%	6213 25.6030	6523 26.8805	6850 28.2280	7194 29.6456	7554 31.1291
19%	6265 25.8173	6578 27.1072	6907 28.4629	7254 29.8929	7619 31.3970
Fire Prevention	5917 34.1365	6214 35.8500	6524 37.6385	6851 39.5250	7194 41.5039

3% over previous year

6%	EMT Intermediate or Paramedic Certification
2%	HazMat 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, 2020**

PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	6787 27.9684	7339 30.2431
1%	6854 28.2445	7412 30.5440
2%	6922 28.5247	7485 30.8448
3%	6990 28.8050	7559 31.1497
4%	7057 29.0811	7632 31.4506
5%	7126 29.3654	7706 31.7555
6%	7194 29.6456	7779 32.0563
7%	7260 29.9176	7853 32.3613
8%	7328 30.1978	7926 32.6621
9%	7397 30.4822	8000 32.9670
10%	7463 30.7541	8074 33.2720
11%	7532 31.0385	8145 33.5646
12%	7600 31.3187	8219 33.8695
13%	7667 31.5948	8293 34.1745
14%	7736 31.8791	8367 34.4794
15%	7804 32.1593	8440 34.7802
16%	7872 32.4396	8513 35.0811
17%	7939 32.7157	8587 35.3860
18%	8007 32.9959	8660 35.6868
19%	8075 33.2761	8734 35.9918

6%	EMT Intermediate or Paramedic Certification
2%	HazMat 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

POLICE DEPARTMENT
JULY 1, 2021 3% over FY 2020-2021

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

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records Specialist	3542 20.4350	3719 21.4562	3905 22.5293	4100 23.6543	4305 24.8370	4520 26.0797
Plus 3%	3648 21.0466	3831 22.1023	4022 23.2043	4223 24.3639	4434 25.5813	4656 26.8621

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Admin Technician	3825 22.0677	4016 23.1697	4217 24.3293	4428 25.5466	4649 26.8217	4881 28.1619
Plus 3%	3940 22.7312	4136 23.8620	4344 25.0620	4561 26.3140	4788 27.6236	5028 29.0083

CORPORAL

Corporal	7246 41.8059
Plus 3%	7463.60 43.0601
Plus 4%	7536.06 43.4781
Plus 5%	7608.52 43.8962
Plus 6%	7680.98 44.3142
Plus 7%	7753.45 44.7323
Plus 8%	7825.91 45.1503
Plus 9%	7898.37 45.5684
Plus 10%	7970.83 45.9865

Plus 11%	8043 46.4045
Plus 12%	8116 46.8226
Plus 13%	8188 47.2406
Plus 14%	8261 47.6587
Plus 15%	8333 48.0768
Plus 16%	8406 48.4948
Plus 17%	8478 48.9129
Plus 18%	8551 49.3309
Plus 19%	8623 49.7490

POLICE DEPARTMENT
JULY 1, 2021 3% over FY 2020-2021

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MASTER
Police Officer	4914 28.3505	5160 29.7698	5418 31.2583	5689 32.8218	5973 34.4603	6272 36.1853	6586 37.9948
Plus 3%	5061 29.1986	5315 30.6641	5581 32.1987	5860 33.8083	6152 35.4930	6460 37.2699	6783 39.1334
Plus 4%	5,111 29.4871	5,366 30.9583	5,635 32.5102	5,917 34.1372	6,212 35.8392	6,523 37.6334	6,849 39.5142
Plus 5%	5160 29.7698	5418 31.2583	5689 32.8218	5973 34.4603	6272 36.1853	6586 37.9969	6915 39.8950
Plus 6%	5209 30.0525	5470 31.5583	5743 33.1333	6030 34.7891	6331 36.5257	6648 38.3546	6981 40.2758
Plus 7%	5258 30.3352	5521 31.8525	5797 33.4449	6087 35.1180	6391 36.8719	6711 38.7181	7047 40.6566
Plus 8%	5307 30.6179	5573 32.1525	5851 33.7564	6144 35.4468	6451 37.2180	6774 39.0815	7112 41.0316
Plus 9%	5356 30.9006	5624 32.4468	5906 34.0737	6201 35.7757	6511 37.5642	6836 39.4392	7178 41.4123
Plus 10%	5405 31.1833	5676 32.7468	5960 34.3853	6258 36.1045	6570 37.9046	6899 39.8027	7244 41.7931
Plus 11%	5455 31.4718	5728 33.0468	6014 34.6968	6315 36.4334	6630 38.2507	6962 40.1662	7310 42.1739
Plus 12%	5504 31.7545	5779 33.3410	6068 35.0084	6372 36.7622	6690 38.5969	7025 40.5296	7376 42.5547
Plus 13%	5553 32.0372	5831 33.6410	6122 35.3199	6429 37.0911	6749 38.9373	7087 40.8873	7442 42.9354
Plus 14%	5602 32.3199	5882 33.9353	6177 35.6372	6485 37.4142	6809 39.2834	7150 41.2508	7508 43.3162
Plus 15%	5651 32.6026	5934 34.2353	6231 35.9488	6542 37.7430	6869 39.6296	7213 41.6143	7573 43.6912
Plus 16%	5700 32.8852	5986 34.5353	6285 36.2603	6599 38.0719	6929 39.9758	7276 41.9777	7639 44.0720
Plus 17%	5749 33.1679	6037 34.8295	6339 36.5719	6656 38.4007	6988 40.3162	7338 42.3354	7705 44.4528
Plus 18%	5799 33.4564	6089 35.1295	6393 36.8834	6713 38.7296	7048 40.6623	7401 42.6989	7771 44.8336
Plus 19%	5848 33.7391	6140 35.4238	6447 37.1949	6770 39.0584	7108 41.0085	7464 43.0624	7837 45.2143

NONREPRESENTED EMPLOYEES - 07-01-21												
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	Community Svcs Officer	\$3,619 20,870	\$3,709 21,398	\$3,802 21,939	\$3,897 22,482	\$3,994 23,043	\$4,094 23,604	\$4,196 24,210	\$4,301 24,816	\$4,409 25,436	\$4,519 26,075	\$4,632 26,723
2	Acct Tech Payroll Technician Admin Staff Asst.	\$3,929 22,670	\$4,028 23,236	\$4,128 23,816	\$4,232 24,413	\$4,337 25,023	\$4,446 25,649	\$4,557 26,290	\$4,671 26,947	\$4,788 27,621	\$4,907 28,317	\$5,030 29,019
3	Court Supervisor	\$4,261 24,584	\$4,368 25,200	\$4,477 25,830	\$4,589 26,475	\$4,704 27,136	\$4,821 27,816	\$2,942 28,515	\$5,065 29,223	\$5,192 29,954	\$5,322 30,707	\$5,455 31,473
4	Police, Fire, PW Staff Asst. Civil Engineer I	\$4,691 27,063	\$4,808 27,740	\$4,928 28,430	\$5,052 29,148	\$5,178 29,873	\$5,307 30,620	\$5,440 31,385	\$5,576 32,170	\$5,716 32,974	\$5,858 33,799	\$6,005 34,644
5	Communications Spec.	\$5,017 28,943	\$5,142 29,666	\$5,271 30,408	\$5,402 31,168	\$5,537 31,947	\$5,676 32,746	\$5,818 33,561	\$5,963 34,402	\$6,112 35,264	\$6,265 36,145	\$6,422 37,046
6	Accountant Info Technician	\$5,444 31,409	\$5,580 32,194	\$5,720 32,992	\$5,863 33,824	\$6,009 34,697	\$6,160 35,536	\$6,314 36,424	\$6,471 37,355	\$6,633 38,269	\$6,799 39,225	\$6,969 40,203
7	Lead Accountant Civil Engineer II Superintendent	\$5,908 34,087	\$6,056 34,936	\$6,207 35,813	\$6,363 36,708	\$6,522 37,626	\$6,685 38,567	\$6,852 39,509	\$7,023 40,519	\$7,199 41,532	\$7,379 42,570	\$7,563 43,637
8	Park & Rec manager Senior Planner Airport Director	\$6,407 36,964	\$6,567 37,896	\$6,732 38,836	\$6,900 39,807	\$7,072 40,829	\$7,249 41,823	\$7,430 42,868	\$7,616 43,940	\$7,807 45,038	\$8,002 46,168	\$8,202 47,319
9	Civil Engineer III Deputy Fire Marshal IT Manager	\$6,950 40,095	\$7,124 41,102	\$7,302 42,129	\$7,485 43,182	\$7,672 44,263	\$7,864 45,369	\$8,060 46,503	\$8,262 47,657	\$8,468 48,857	\$8,680 50,078	\$8,897 51,330
10	Fire Marshal Library Director	\$7,539 43,497	\$7,728 44,583	\$7,921 45,697	\$8,119 46,840	\$8,322 48,012	\$8,530 49,214	\$8,743 50,447	\$8,962 51,702	\$9,186 52,993	\$9,415 54,320	\$9,651 55,678
11	City Engineer Managing Engineer City Recorder Human Res Director	\$8,184 47,216	\$8,389 48,397	\$8,598 49,607	\$8,813 50,847	\$9,034 52,118	\$9,260 53,423	\$9,491 54,756	\$9,728 56,125	\$9,971 57,529	\$10,221 58,967	\$10,476 60,443
12	Com Devel Director Finance Director Asst. City Mngr/City Recorder	\$8,883 51,249	\$9,105 52,530	\$9,333 53,842	\$9,566 55,193	\$9,805 56,570	\$10,050 57,984	\$10,302 59,439	\$10,559 60,919	\$10,823 62,442	\$11,094 64,003	\$11,371 65,603
13	Fire Chief Police Chief Public Works Director	\$9,632 55,569	\$9,873 56,959	\$10,120 58,383	\$10,373 59,847	\$10,632 61,388	\$10,898 62,872	\$11,170 64,444	\$11,449 66,052	\$11,736 67,705	\$12,029 69,392	\$12,330 71,134
14	Police Sergeant							\$8,283 47,787	\$8,490 48,922	\$8,702 50,206	\$8,920 51,461	\$9,143 52,748
15	Battalion Chief							\$8,283 47,787	\$8,490 48,922	\$8,702 50,206	\$8,920 51,461	\$9,143 52,748
16	Police Lieutenant							\$8,895 51,318	\$9,117 52,601	\$9,345 53,916	\$9,579 55,264	\$9,818 56,645
17	Police Captain Assistant Fire Chief							\$9,783 56,443	\$10,028 57,854	\$10,279 59,304	\$10,536 60,782	\$10,799 62,302

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

POSITION	ACTUAL 2018/19	ACTUAL 2019/20	ADOPTED 2020/21	PROJECTED 2020/21	BUDGETED 2021/22
City Manager	185,617	160,699	157,514	158,884	163,651
Police Chief	133,870	136,056	143,652	143,652	147,960
Public Works Director	136,716	63,168	138,432	139,262	146,154
Fire Chief	130,140	136,056	143,652	158,274	136,830
Assistant City Manager/City Recorder	98,352	102,606	108,328	110,952	121,616
Finance Director	114,240	119,916	126,096	126,096	133,128
Human Resources Director	111,960	117,534	122,052	122,052	125,712
Community Development Director	104,784	111,324	115,656	115,688	122,118
Library Director	86,766	91,836	96,948	96,948	102,348

IBEW SALARY PLAN – JULY 2021
Adjusted by 3% over 2020/2021 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff Custodian	2806 16.1888	2946 16.9965	3093 17.8446	3248 18.7388	3410 19.6735	3580 20.6542
2		2946 16.9965	3093 17.8446	3248 18.7388	3410 19.6735	3580 20.6542	3759 21.6870
3	Account Clerk I Department Secretary	3093 17.8446	3248 18.7388	3410 19.6735	3580 20.6542	3759 21.6870	3947 22.7716
4		3248 18.7388	3410 19.6735	3580 20.6542	3759 21.6870	3947 22.7716	4144 23.9082
5	Account Clerk II Department Tech Maintenance I Circulation Supervisor	3410 19.6735	3580 20.6542	3759 21.6870	3947 22.7716	4144 23.9082	4351 25.1024
6	Engineering Tech I CDD Department Tech	3580 20.6542	3759 21.6870	3947 22.7716	4144 23.9082	4351 25.1024	4569 26.3601
7	Maintenance II Compliance Officer Assistant Planner IT Help Desk	3759 21.6870	3947 22.7716	4144 23.9082	4351 25.1024	4569 26.3601	4797 27.6755
8	Parks & Rec Coordinator	3947 22.7716	4144 23.9082	4351 25.1024	4569 26.3601	4797 27.6755	5037 29.0602
9	Engineering Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	4144 23.9082	4351 25.1024	4569 26.3601	4797 27.6755	5037 29.0602	5289 30.5140
10		4351 25.1024	4569 26.3601	4797 27.6755	5037 29.0602	5289 30.5140	5553 32.0372
11	Greenskeeper Horticulturist Facilities Maint Tech Youth Svcs. Librarian	4569 26.3601	4797 27.6755	5037 29.0602	5289 30.5140	5553 32.0372	5831 33.6410
12	Associate Planner Engineering Tech III	4797 27.6755	5037 29.0602	5289 30.5140	5553 32.0372	5831 33.6410	6123 35.3257

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2021-2022**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/27/21	<u>1:00 P.M. – 5:00 P.M.</u> – Staff Retreat via Zoom; Distribution of budget preparation manual & forms; budget briefing session; departments begin preparation process
2. 02/08/21	<u>7:00 P.M.</u> COUNCIL MEETING (Budget Committee Invited): Annual Comprehensive Financial Report (“CAFR”) presented by City Auditor Jeff Cooley; Distribution of Budget User’s Guide and calendar; Finance Director presents Quarterly Report Ending 12/31/2020 . (<i>*Email information to Councilors and Budget Committee members.</i>)
3. Week of 02/08/21	IT meets with individual departments to determine technology needs
4. 03/01/21	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. 03/05/21	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/12/21	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/15 – 03/19/21	Departments meet with City Manager to review departmental budgets
8. 03/26/21	City Manager completes review of operating sections of departmental budgets; begins revenue projections and directs expenditure adjustments
9. 04/09/21	Budget Narratives due to Finance
10. 04/16/21	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
11. 04/21/21	*Notice of 05/11/21 -- Budget Committee Meeting/Public Hearing on <i>Possible Uses of State Revenue Sharing</i> <i>mailed</i> to Budget Committee with reminder of meeting schedule and News-Review for 1st publication on 4/27/21 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)
12. 04/22/21	Budget Committee Online Training Sessions Available (Link and password)
13. 04/27/21	Notice of 05/11/21 - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <u>published</u> in News-Review

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2021-2022– CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
14. 05/03/21	10:00 A.M.- 12:00 P.M. Budget Power Point run-through by Staff.
15. 05/04/21	Budget Document and Budget Power Point ready for Budget Committee members to pick up at City Hall or have delivered to their home.
16. 05/11/21	<u>6:00 P.M. – 10:00 P.M.</u> First Budget Committee Meeting: City Manager presents budget message; Public Hearing on Election to Receive State Revenue Sharing & <i>Possible</i> Uses Thereof is held. Individual departments begin review of their respective portions of the budget.
17. 05/12/21 & 05/13/21	<u>7:00 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 5/13/21</i>
18. 05/19/21	<u>Mail</u> Notice of 06/14/21 -- 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 5/25/21 **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>
19. 05/25/21	Detailed summary of budget (as approved by the Budget Committee) and notice of 06/14/21 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
20. 06/14/21	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
21. 06/22/21	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 06/30
22. 07/06/21	File 1 copy of budget with Douglas County Clerk
23. 07/28/21	Complete online survey with DAS to certify the City is eligible to receive state shared revenues, cigarette/gas/liquor taxes, and marijuana certification (completed by Finance Director. Deadline is 7/31/2021.

A public meeting of the Roseburg City Council will be held on June 14, 2021 at 7:00 p.m. virtually via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 4:30 p.m., or online at www.cityofroseburg.org/departments/finance/city-budgets. 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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	29,301,437	31,058,671	34,624,009
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,061,142	14,511,714	14,987,690
Federal, State and All Other Grants, Gifts, Allocations and Donations	6,199,376	7,074,333	5,873,347
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	5,078,645	5,471,170	5,550,662
All Other Resources Except Property Taxes	2,849,559	2,773,350	2,563,100
Property Taxes Estimated to be Received	15,843,181	16,556,300	16,704,000
Total Resources	\$73,333,340	\$77,445,538	\$80,302,808

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	20,952,006	23,187,421	24,339,011
Materials and Services	10,944,347	13,053,425	13,019,546
Capital Outlay	6,991,780	12,319,734	13,458,810
Debt Service	592,336	600,265	621,385
Interfund Transfers	1,276,644	1,480,155	1,478,235
Contingencies	-	4,993,341	5,379,773
Special Payments	21,000	201,000	171,000
Unappropriated Ending Balance and Reserved for Future Expenditure	32,555,227	21,610,197	21,835,048
Total Requirements	\$73,333,340	\$77,445,538	\$80,302,808

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Name City Manager	1,073,669	1,206,620	1,262,405
FTE	5.0	6.0	6.0
Name Finance and Management Services	1,341,307	1,550,050	1,588,615
FTE	9.8	9.8	9.3
Name Community Development	758,886	853,411	920,277
FTE	6.0	6.0	6.0
Name Library	420,916	484,585	534,502
FTE	3.5	3.5	3.5
Name Public Works Department	3,091,086	3,827,772	3,939,869
FTE	25.6	25.6	25.6
Name Parks and Recreation	1,709,835	1,914,629	1,966,949
FTE	15.3	15.3	15.3
Name Municipal Court	504,715	525,058	545,122
FTE	3.2	3.2	3.2
Name Police Department	7,057,822	7,854,722	8,389,148
FTE	43.0	43.0	43.0
Name Fire Department	7,206,662	7,664,819	7,896,051
FTE	41.8	42.0	42.0
Name Grants	1,241,365	1,569,661	2,162,549
FTE	-	-	-
Name Economic Development	343,885	429,424	416,009
FTE	-	-	-
Name Hotel/Motel Tax Fund	1,582,809	1,873,018	2,000,646
FTE	-	-	-
Name Bike Trail	188,386	408,198	363,250
FTE	-	-	-
Name Street/Sidewalk	715,791	819,203	1,011,570
FTE	-	-	-

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name Pension Bond Debt Service	527,385	575,569	607,613
FTE	-	-	-
Name Transportation	5,556,951	5,895,649	4,744,343
FTE	-	-	-
Name Park Improvement	491,418	675,929	635,774
FTE	-	-	-
Name Equipment Replacement	2,174,417	2,225,463	1,814,369
FTE	-	-	-
Name Facilities Replacement	668,650	424,774	349,105
FTE	-	-	-
Name Assessment Improvement	1,681,683	1,726,833	1,710,273
FTE	-	-	-
Name Library Special Revenue	194,311	307,781	248,267
FTE	-	-	-
Name Stewart Trust	121,905	144,317	93,253
FTE	-	-	-
Name Storm Drainage	5,846,882	6,415,483	6,956,256
FTE	-	-	-
Name Off Street Parking	74,089	66,042	72,695
FTE	-	-	-
Name Airport	1,824,640	1,553,942	1,288,899
FTE	-	-	-
Name Water	16,314,005	16,869,693	19,520,312
FTE	17.0	17.0	17.0
Name Golf	136,290	153,536	188,386
FTE	-	-	-
Name Workers' Compensation	1,118,243	1,159,229	1,159,645
FTE	-	-	-
Non-Departmental / Non-Program	9,365,337	8,270,128	7,916,656
FTE	-	-	-
Total Requirements	\$73,333,340	\$77,445,538	\$80,302,808
Total FTE	170.10	171.35	170.85

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
Personnel FTE to decrease by 0.5 FTE: Reduce 1.0 FTE in the Finance Department for the Payroll/Benefits Technician Reduce 0.5 FTE in IT for the Helpdesk Support Add 1.0 FTE in IT for Information Services Technician			
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	\$4,134,290	\$0
Other Borrowings	\$0	\$0
Total	\$4,134,290	\$0

EXHIBIT "A"
2021-2022 BUDGET APPROPRIATIONS

GENERAL FUND

Departments

◆ Administration	\$ 2,851,020	
◆ Community Development	920,277	
◆ Library	534,502	
◆ Public Works	3,939,869	
◆ Parks and Recreation	1,966,949	
◆ Municipal Court	545,122	
◆ Police Department	8,389,148	
◆ Fire Department	7,896,051	
◆ Capital Outlay	75,000	
◆ Transfers	945,000	
◆ Other Requirements	171,000	
◆ Operating Contingency	<u>1,000,000</u>	\$ 29,233,938

SPECIAL REVENUE FUNDS

Grant Special Revenue

◆ Materials and Services	1,069,500	
◆ Capital Outlay	<u>1,000,000</u>	2,069,500

Hotel/Motel Tax

◆ Materials and Services	735,415	
◆ Transfers	<u>519,235</u>	1,254,650

Streetlight/Sidewalk

◆ Materials and Services	88,655	
◆ Capital Outlay	410,000	
◆ Operating Contingency	<u>512,915</u>	1,011,570

Bike Trail

◆ Materials and Services	10,000	
◆ Capital Outlay	147,610	
◆ Operating Contingency	<u>205,640</u>	363,250

Golf

Departments

◆ Maintenance	40,800	
◆ Capital Outlay	25,000	
◆ Operating Contingency	<u>122,586</u>	188,386

Economic Development Fund

◆ Materials and Services	147,459	
◆ Capital Outlay	<u>125,000</u>	272,459

Library Special Revenue Fund

◆ Materials and Services	157,300	
◆ Capital Outlay	20,200	
◆ Transfers	<u>4,000</u>	181,500

Stewart Trust- Special Revenue Fund

◆ Capital Outlay	<u>30,000</u>	30,000
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DEBT SERVICE FUNDS

Pension Bond Debt Service Fund

◆ Debt Service	<u>509,330</u>	509,330
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CAPITAL PROJECTS FUNDS

ENTERPRISE FUNDS

INTERNAL SERVICE FUND

TOTAL BUDGET APPROPRIATIONS	\$ 58,467,760
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EXHIBIT "A"
2021-2022 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	\$ -	\$ 5,725,656	\$ 5,725,656	
Grant	93,049	-	93,049	
Hotel/Motel Tax	745,996	-	745,996	
Economic Development	143,550	-	143,550	
Library Special Revenue	66,767	-	66,767	
Stewart Trust	63,253	-	63,253	
Pension Bond Debt Service	-	98,283	98,283	
Transportation	1,861,950	-	1,861,950	
Park Improvement	545,774	-	545,774	
Equipment Replacement	1,505,869	-	1,505,869	
Assessment Improvement	610,273	-	610,273	
Facilities Replacement	273,276	-	273,276	
Storm Drain	-	3,525,217	3,525,217	
Water	-	6,576,135	6,576,135	
	<u>\$ 5,909,757</u>	<u>\$ 15,925,291</u>	<u>\$ 21,835,048</u>	<u>21,835,048</u>
TOTAL BUDGET			<u><u>\$ 80,302,808</u></u>	

RESOLUTION NO. 2021-14

A RESOLUTION ADOPTING THE 2021-2022 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, 2021; and

WHEREAS, at a regular meeting of the City Council held on June 14, 2021, 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 14, 2021, the Roseburg City Council hereby adopts the budget for the fiscal year 2021-2022 in the sum of \$80,302,808, 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 2021-2022 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 City Recorder 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, 2021, 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
14TH DAY OF JUNE, 2021.**



Larry Rich, Mayor



Amy L. Sowa, Assistant City Manager / 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
2021-2022

☐ Check here if this is
an amended form.

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

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 6/14/21
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	
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.		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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	ORS Authority**	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 ORS authority for putting these assessments on the roll 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 FY 2021-22 Budget Message

April 16, 2021

Distinguished Members of the Budget Committee:

I am pleased to submit the proposed budget for the City of Roseburg Urban Renewal Agency for fiscal year 2021-22 for your consideration.

The Urban Renewal District has been receiving tax increment revenue since 1990; and has dedicated those resources to fund infrastructure projects within two Urban Renewal Plan Areas.

The North Roseburg Urban Renewal Plan was adopted in 1989 and focused on promoting economic growth and job creation by stimulating development of commercial and industrial land. This was primarily accomplished through the development of infrastructure. The district was successful in carrying out many of its original plan goals and projects and was retired in the fall of 2019.

The Agency established the Roseburg East/Diamond Lake Urban Renewal Area in August of 2018 and it generated its first tax increment remittance during the 2019-20 budget year. This area's plan authorizes the expenditure of \$72.8 million over 30 years to support economic development through capital projects, housing incentives, public safety, transportation improvements and beautification.

The Agency budget contains three separate funds—the General Fund and two Capital Projects Funds. Fund 350 for the North Urban Renewal area is included for historical purposes. Fund 351 is for the East/Diamond Lake Urban Renewal area capital projects. The Urban Renewal General Fund is used to collect tax increment revenues generated in the Urban Renewal District. Projected revenues are \$418,650, of which \$400,000 will be transferred to the Capital Projects Fund (351). The major outlays in the Capital Projects Fund include Contracted Services dedicated to the repayment of System Development Charges as part of the SDC Buydown Program, and a modest amount for an unidentified infrastructure project.

It will take some time to build resources within the new plan area. Construction is ongoing for two multi-family housing projects within the district. One is sixty-eight units and the other is eighty-nine units. The eighty-nine unit complex is nearing completion with forty

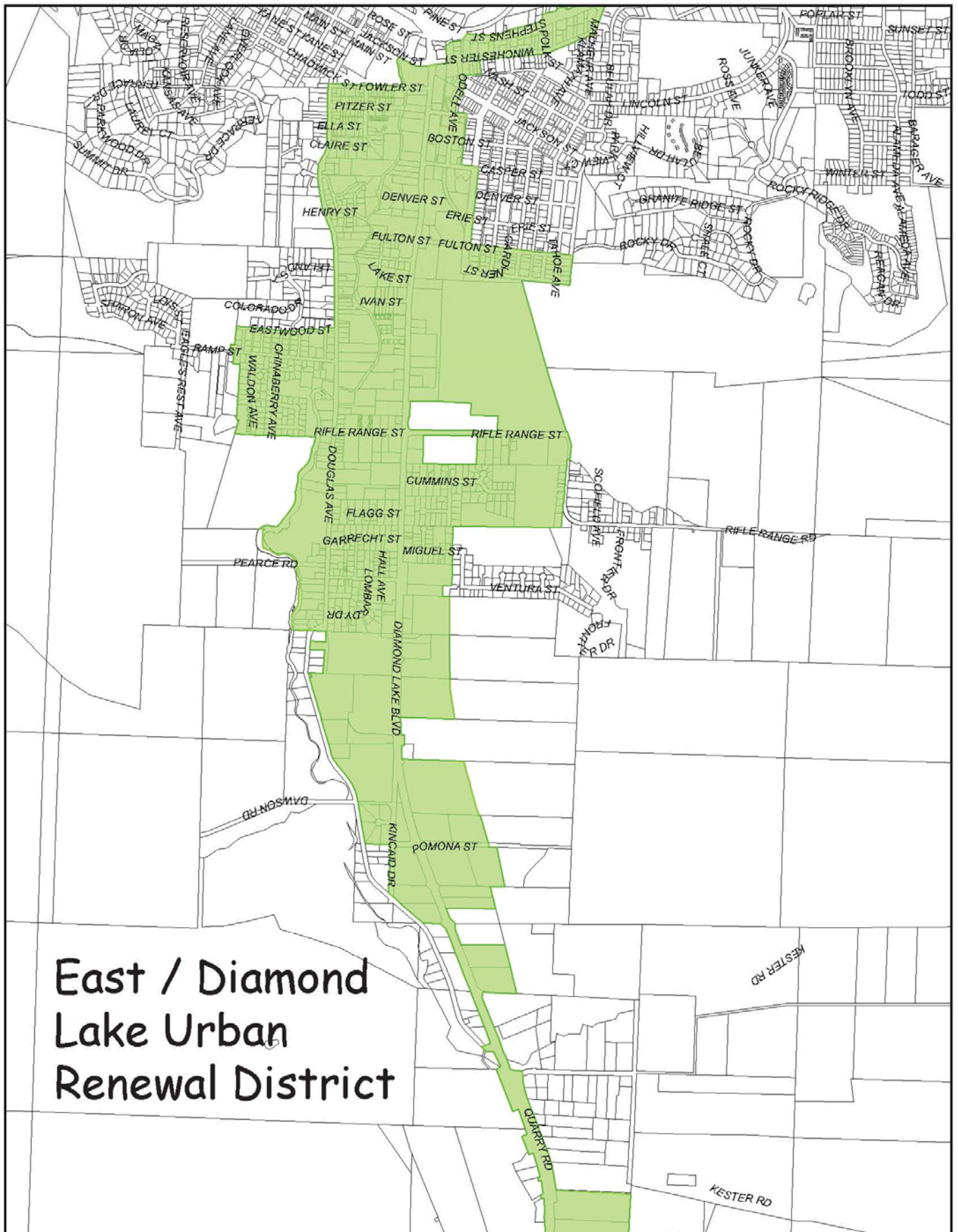
of the units now occupied. Both developments have utilized the SDC Buydown Program and will contribute to the tax increment. Additionally, the City is processing another application for a one-hundred unit apartment complex that is seeking to utilize the SDC Buydown Program, which will also contribute to the tax increment.

Thank you for dedicating your time and expertise to the City of Roseburg Urban Renewal Agency budget process!

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Nikki Messenger". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nikki Messenger
City Manager



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 Urban Renewal General Fund accounts for the resources of the City's East (Diamond Lake) Roseburg Urban Renewal District. The East (Diamond Lake) Roseburg Urban Renewal District was established in 2018 and this will be the third year that it will receive Tax Increment Financing revenues.

The primary expenditures in the proposed budget are transfers to the Urban Renewal Capital Projects Fund. Expenditures for projects are outlined at the beginning of the Capital Projects Fund.

Tax Increment Revenues - The proposed budget revenue is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current and prior year's tax increment revenues for the East (Diamond Lake) Roseburg Urban Renewal District are projected to be approximately \$418,650.

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021			PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			<u>GENERAL FUND (281)</u>				
560,884	443,638	119,009	00-00-301000	BEGINNING FUND BALANCE	320,520	320,520	320,520
			REVENUES - (281)				
3,926,029	319,347	332,100	75-40-313100	Current Year Tax Increment Revenue	406,650	406,650	406,650
134,832	-	20,000	75-40-313200	Prior Years' Tax Increment Revenue	12,000	12,000	12,000
24,084	766	-	72-40-313300	Land Sales	-	-	-
15,756	3,621	3,000	60-40-371100	Interest Income	2,000	2,000	2,000
4,100,701	323,734	355,100	Total		420,650	420,650	420,650
4,661,585	767,372	474,109	TOTAL REVENUES AND BEGINNING FUND BALANCE		741,170	741,170	741,170
			MATERIALS AND SERVICES - 7474				
717,947	-	-	43-3630	Contracted Services-Interagency	-	-	-
717,947	-	-	Total		-	-	-
			TRANSFERS - 9090				
3,500,000	647,488	200,000	49-8835	Transfer to Capital Projects	400,000	400,000	400,000
3,500,000	647,488	200,000	Total		400,000	400,000	400,000
4,217,947	647,488	200,000	TOTAL EXPENDITURES		400,000	400,000	400,000
			RESERVE FOR FUTURE EXPENDITURE - 9092				
-	-	274,109	60-9210		341,170	341,170	341,170
443,638	119,884	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
4,661,585	767,372	474,109	TOTAL EXPENDITURES & ENDING FUND BALANCE		741,170	741,170	741,170

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.

REQUIREMENTS

Materials and Services - Includes costs associated with professional and management services, project administration, engineering, publication and meeting advertising, façade grant program, and System Development Charges (SDCs) payments per the SDC Buy-Down incentive program. SDC buy-down payments for the coming year are projected to be \$135,000.

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

Construction projects include the following:	<u>Amount</u>
To be determined	100,000
Total	\$100,000

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			<u>CAPITAL PROJECTS FUND (350)</u>			
1,125,990	606,679	-	00-00-301000 BEGINNING FUND BALANCE	-	-	-
			REVENUES - (350)			
18,421	-	-	30-20-334120 Intergovernmental-Local	-	-	-
23,084	2,712	-	60-40-371100 Interest Income	-	-	-
-	81,830	-	80-40-385100 Miscellaneous	-	-	-
3,500,000	445,488	-	85-40-391128 Transfer from UR General Fund	-	-	-
3,541,505	530,030	-	Total	-	-	-
4,667,495	1,136,709	-	TOTAL REVENUES & BEGINNING FUND BALANCE	-	-	-
			MATERIALS AND SERVICES - 7474			
750	-	-	43-3035 Memberships	-	-	-
69,850	76,700	-	43-3210 City Services-Management	-	-	-
350,688	118,373	-	43-3230 City Services-Public Works	-	-	-
36,018	21,282	-	43-3690 Contracted Services-Miscellaneous	-	-	-
15	-	-	43-5435 Utilities	-	-	-
457,321	216,355	-	Total	-	-	-
			CAPITAL OUTLAY - 7575			
3,539,418	920,354	-	43-7052 Improvements-Infrastructure	-	-	-
64,077	-	-	43-7059 Improvements-Airport	-	-	-
3,603,495	920,354	-	Total	-	-	-
4,060,816	1,136,709	-	TOTAL EXPENDITURES	-	-	-
606,679	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
4,667,495	1,136,709	-	TOTAL EXPENDITURES & ENDING FUND BALANCE	-	-	-

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2018-2019	ACTUAL 2019-2020	ADOPTED 2020-2021		PROPOSED 2021-2022	APPROVED 2021-2022	ADOPTED 2021-2022
			CAPITAL PROJECTS FUND-DIAMOND LAKE (351)			
-	-	153,207	00-00-301000 BEGINNING FUND BALANCE	315,466	315,466	315,466
			REVENUES - (351)			
-	-	160,000	30-30-334100 In Lieu of Construction	-	-	-
-	1,599	-	60-40-371100 Interest Income	1,200	1,200	1,200
-	202,000	200,000	85-40-391128 Transfer from UR General Fund	400,000	400,000	400,000
-	203,599	360,000	Total	401,200	401,200	401,200
-	203,599	513,207	TOTAL REVENUES & BEGINNING FUND BALANCE	716,666	716,666	716,666
			MATERIALS AND SERVICES - 7474			
-	19,200	45,597	43-3210 City Services-Management	9,558	9,558	9,558
-	29,593	29,920	43-3230 City Services-Public Works	31,058	31,058	31,058
-	-	5,000	43-3310 Professional Services-Legal	5,000	5,000	5,000
-	-	2,000	43-3330 Professional Services-Technical	2,000	2,000	2,000
-	-	71,000	43-3630 Contracted Services	71,000	71,000	71,000
-	-	-	43-3690 Contracted Services-Façade	-	-	-
-	-	51,000	43-3695 Contracted Services-Rusa	64,000	64,000	64,000
-	48,793	204,517	Total	182,616	182,616	182,616
			CAPITAL OUTLAY - 7575			
-	-	100,000	43-7052 Improvements-Infrastructure	100,000	100,000	100,000
-	-	100,000	Total	100,000	100,000	100,000
-	48,793	304,517	TOTAL EXPENDITURES	282,616	282,616	282,616
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	208,690	60-9210	434,050	434,050	434,050
-	154,806	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
-	203,599	513,207	TOTAL EXPENDITURES & ENDING FUND BALANCE	716,666	716,666	716,666

A public meeting of the Roseburg Urban Renewal Board will be held on June 14, 2021 at 7:00 p.m. virtually via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 4:30 p.m., or online at www.cityofroseburg.org/departments/finance/city-budgets. 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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	1,050,317	272,216	635,986
Federal, State and All Other Grants	0	0	-
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers	647,488	200,000	400,000
All Other Resources Except Division of Tax & Special Levy	90,528	183,000	15,200
Revenue from Division of Tax	319,347	332,100	406,650
Revenue from Special Levy	-	-	-
Total Resources	2,107,680	987,316	1,457,836

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	-	-	-
Materials and Services	265,148	204,517	182,616
Capital Outlay	920,354	100,000	100,000
Debt Service	-	-	-
Interfund Transfers	647,488	200,000	400,000
Contingencies	-	-	-
All Other Expenditures and Requirements	-	-	-
Unappropriated Ending Fund Balance	274,690	482,799	775,220
Total Requirements	2,107,680	987,316	1,457,836

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Name General Fund	767,372	474,109	741,170
FTE	-	-	-
Name Capital Projects Fund	1,136,709	0	-
FTE	-	-	-
Name Capital Projects Fund-Diamond Lake	203,599.00	513,207	716,666
FTE	-	-	-
Total Requirements	2,107,680	987,316	1,457,836
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

--

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

EXHIBIT "A"
2021-2022 BUDGET APPROPRIATIONS

URBAN RENEWAL GENERAL FUND

◆ Transfers	<u>400,000</u>	\$ 400,000
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URBAN RENEWAL CAPITAL PROJECTS-DIAMOND LAKE FUND

◆ Materials and Services	182,616	
◆ Capital Outlay	<u>100,000</u>	282,616

TOTAL BUDGET APPROPRIATIONS	<u>\$ 682,616</u>
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This budget also includes reserves
for expenditures as follows:

General Fund	341,170	
Capital Projects	<u>434,050</u>	775,220

TOTAL BUDGET	<u>\$ 1,457,836</u>
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RESOLUTION NO. UR-2021-02

A RESOLUTION ADOPTING THE 2021-2022 BUDGET AND MAKING APPROPRIATIONS

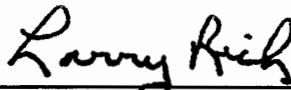
WHEREAS, the Budget Committee of the Urban Renewal Agency of the City of Roseburg, Oregon, has approved a proposed budget for the fiscal year commencing July 1, 2021; and

WHEREAS, at a meeting of the Roseburg Urban Renewal Board held on June 14, 2021, 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 a public hearing conducted on June 14, 2021, the Roseburg Urban Renewal Agency hereby adopts the budget for the fiscal year 2021-2022 in the total of \$1,457,836, 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 City Recorder 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 East / Diamond Lake 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
14TH DAY OF JUNE, 2021.**



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

FORM UR-50

NOTICE TO ASSESSOR

2021-2022

• 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
(Agency Name) authorizes its 2021-2022 ad valorem tax increment amounts

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

Ron Harker, Finance Director
(Contact Person)

541-492-6710
(Telephone Number)

6/14/21
(Date Submitted)

900 SE Douglas Ave Roseburg, OR 97470
(Agency's Mailing Address)

rharker@cityofroseburg.org
(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). [ORS 457.435(2)(a)]

Plan Area Name	Increment Value to Use*		100% from Division of Tax	Special Levy Amount**
	\$	OR	<input type="checkbox"/> Yes	\$
	\$	OR	<input type="checkbox"/> Yes	\$

Part 2: Option Three Plans (Standard Rate). [ORS 457.435(2)(c)]

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

Part 3: Other Standard Rate Plans. [ORS 457.445(2)]

Plan Area Name	Increment Value to Use*		100% from Division of Tax	
	\$	OR	<input type="checkbox"/> Yes	
	\$	OR	<input type="checkbox"/> Yes	

Part 4: Other Reduced Rate Plans. [ORS 457.445(1)]

Plan Area Name	Increment Value to Use*		100% from Division of Tax	
East/Diamond Lake Urban Renewal Plan	\$	OR	<input checked="" type="checkbox"/> Yes	
	\$	OR	<input type="checkbox"/> Yes	

Part 5: Permanent Rate Plans. [ORS 457.087]

Plan Area Name	Increment Value to Use*		100% from Division of Tax	
	\$	OR	<input type="checkbox"/> Yes	
	\$	OR	<input type="checkbox"/> Yes	

Notice to Assessor of Permanent Increase in Frozen Value. Beginning tax year 2021-22, permanently increase frozen value to:

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** plan 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 subtracted from the plan's Maximum Authority.