

City of Roseburg, Oregon



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2022-2023 Adopted Budget

CITY OF ROSEBURG, OREGON
ADOPTED BUDGET
FOR THE FISCAL 2022-2023 YEAR

Prepared by: City of Roseburg Finance Department



CITY OF ROSEBURG, OREGON

2022-23 BUDGET

Mayor

Larry Rich

Budget Committee

Sheri Moothart, City Councilor Ward I
Shelly Briggs Loosley, City Councilor Ward II
Brian Prawitz, City Councilor Ward III
Beverly Cole, City Councilor Ward IV

Kylee Rummel, 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

2022-2023 BUDGET ADVISORY COMMISSIONS

Airport Commission

Patrice Sipos, Chair
Frank Inman
David Morrison
Clint Newell
Robb Paul
Steve Skenzick
Daniel Sprague

Library Commission

Andrea Zielinski, Chair
Marcy Tassano
Mandy Elder
Francesca Guyer
Theresa Lundy
Kelly Peter
Juliet Rutter

Economic Development Commission

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

Parks & Recreation Commission

Beverly Cole, Chair
Kyle Bailey
Ryan Finlay
Robert Grubbs
Marsha La Verne
Tobiah Mogavero
Diana Wales

Historic Resources Review Commission

Sheri Moothart, Chair
Marilyn Aller
James De Lap
Bentley Gilbert
Stephanie Giles
Lisa Gogal
Nicholas Lehrbach

Planning Commission

Shelby Osborn, Vice Chair
Victoria Hawks
Andrew Blondell
Daniel Onchuck, Chair
Janelle James
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
Tim Swenson
John Seward
Roger Whitcomb

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

INTRODUCTION

Budget Message	i-iii
Budget User Guide	1-5
Financial Management Policies	6-12
General Information	13
Requirement Summary by Fund	14-15
Requirement Summary by Classification	16-17
Resource Summary by Classification	18-19
Property Taxes	20-21
Fund Balances by Fund	22
Summary of Positions	23
Organization Charts	24-33

GENERAL FUND

Table of Contents	
Resources and Requirements	34-37
Fund Detail Budget:	
Resources	38-40
Requirements	
City Manager Office	41-42
Finance and Management Services	43-46
Community Development Department	47-48
Library Department	49-50
Public Works Department	
Engineering Division	51-52
Administration	53-54
Building Maintenance Division	55-56
Street Maintenance Division	57-58
Street Light Division	59-60
Parks and Recreation Division	61-64
Municipal Court	65-66
Police Department	67-68
Fire Department	69-70
Non-Departmental	71-72

SPECIAL REVENUE FUNDS

Table of Contents	
Grant Special Revenue Fund	
Resources and Requirements	73-74
Fund Detail Budget	75
Hotel/Motel Tax Fund	
Resources and Requirements	76
Fund Detail Budget	77

TABLE OF CONTENTS, continued

CITY OF ROSEBURG, OREGON

Street Lights and Sidewalk Fund	
Resources and Requirements	78
Fund Detail Budget.....	79-80
Bike Trail Fund	
Resources and Requirements	81
Fund Detail Budget.....	82
Golf Fund	
Resources and Requirements	83
Fund Detail Budget.....	84
Economic Development Fund	
Resources and Requirements	85
Fund Detail Budget.....	86
Library Special Revenue Fund	
Resources and Requirements	87
Fund Detail Budget.....	88
American Rescue Plan Special Revenue Fund	
Resources and Requirements	89
Fund Detail Budget.....	90
Assessment Improvement Fund	
Resources and Requirements	91
Fund Detail Budget.....	92
Stewart Trust Fund	
Resources and Requirements	93
Fund Detail Budget.....	94

DEBT SERVICE FUND

Table of Contents	
Pension Obligation Debt Service Fund	
Resources and Requirements	95
Fund Detail Budget.....	96

CAPITAL PROJECTS FUNDS

Table of Contents	
Transportation Fund	
Resources and Requirements	97-98
Fund Detail Budget.....	99-100

CITY OF ROSEBURG, OREGON

Park Improvement Fund	
Resources and Requirements	101-102
Fund Detail Budget.....	103
Equipment Replacement Fund	
Resources and Requirements	104-105
Five Year Projection	106-107
Fund Detail Budget.....	108
Facilities Replacement Fund	
Fund Detail Budget.....	109-111

ENTERPRISE FUNDS

Table of Contents	
Storm Drainage Fund	
Resources and Requirements	112
Fund Detail Budget.....	113-114
Off Street Parking Fund	
Resources	115
Fund Detail Budget.....	116
Airport Fund	
Resources and Requirements	117
Fund Detail Budget.....	118-121
Water Service Fund	
Resources and Requirements	122-124
Fund Detail Budget:	
Resources	125
Requirements	126
Production Department.....	127-128
Transmission and Distribution	129-130
Administration.....	131-132
Other Requirements	133-135

INTERNAL SERVICE FUND

Table of Contents	
Workers' Compensation Fund	
Resources and Requirements	136-137
Fund Detail Budget.....	138

APPENDICES

Table of Contents	
Fund Descriptions and Accounting Methods	139-142

TABLE OF CONTENTS, continued

CITY OF ROSEBURG, OREGON

Glossary 143-150

Personnel Appendix 151-152

Pay Plans 153-159

Budget Calendar 160-161

Budget Notices and Required Certifications 162-166

Resolution No..... 167-168

LB-50 169

City of Roseburg

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FY 2022-23 BUDGET MESSAGE **April 13, 2022**

Distinguished Budget Committee Members:

We are pleased to present the proposed FY 2022-23 budget for the City of Roseburg for your consideration. For the first time since 2019, we are planning to meet in-person to present and discuss the proposed budget. Thank you for your willingness to serve your community by dedicating your time and expertise to this process.

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

The City's budget is separated into a number of different funds in order to meet state budget law, general accounting standards, and to provide the greatest transparency to our citizens. Most of the funds fall into one of the following categories: General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, Debt Service or Internal Service Funds. The following provides a brief synopsis of a number of the larger funds found within these categories.

General Fund

The General Fund supports most of the City's core services, and is typically the fund the Budget Committee will spend the most time reviewing. The General Fund accounts for all of the City's employees, with the exception of the Water Department employees. Major revenue sources within the General Fund include property taxes, franchise fees, and state shared revenues.

General Fund revenues are projected to increase by slightly over \$1 million next fiscal year to just under \$27.47 million. This is an increase of approximately 3.8% over the current year budget. Property tax growth is estimated to increase 5.4% over the previous year estimate and accounts for the majority of the budgeted increase.

Budgeted General Fund expenditures are up 3.66% over last fiscal year, coming in just under \$29.27 million. The City of Roseburg is a service-oriented organization and personnel required to deliver that service is the largest programmed expenditure. Personnel costs account for 79% of the programmed General Fund expenditures and are budgeted to increase by 3.69%. Materials and services are budgeted to increase by 5.76%. This is driven largely by expected increases in utilities, insurance, and fuel costs. Capital Outlay, Transfers and Other Requirements are budgeted to decrease 5.25%.

Roseburg works with three bargaining units representing Police, Fire and General Services employees. Combined, these bargaining units represent 74% of budgeted positions. The City has current contracts with the Fire and General Service unions. The City is in negotiations with the Police bargaining unit. Their current contract is set to expire June 30, 2022. Outcomes of the negotiations with the Police unit are unknown and may require a budget revision during the course of the 2022-23 fiscal year.

Even though the proposed budget shows General Fund expenditures exceeding revenues by \$1.8 million, the estimated ending fund balance of \$8,282,699 is substantially higher than the previous fiscal year budget and constitutes a 28.3% reserve of budgeted expenditures. The growth in the ending fund balance is attributable to a number of job vacancies that occurred throughout the current (21-22) fiscal year. The City is actively recruiting to fill all vacant positions in order to maintain existing service levels. The City has a General Fund Balance Policy, which establishes a 20% minimum target for reserves. The proposed budget significantly exceeds this target. The City's historical budgetary performance indicates that expenditures will likely be between 91% and 94% of budget, meaning the actual ending fund balance will likely come in higher than budgeted.

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 additional funding anticipated for the Navigation Center, and for funding that has been committed by the state legislature for the Southern Oregon Medical Workforce Development Center (\$5m). The Hotel/Motel Tax Fund is the primary funding source for both the Economic Development Fund and the Sidewalk/Streetlight Fund. With the COVID restrictions ending, the Hotel/Motel Tax Fund revenues have been budgeted slightly higher this coming year. New to the budget document this year is the American Rescue Plan Special Revenue Fund, which was added mid-year last fiscal year to accurately reflect the revenues and expenditures of the \$5.2 million in federal funding the City is slated to receive. The ARPA funding has to be obligated by December 31, 2024 and spent by December 31, 2026.

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. The rise in fuel prices is not expected to help this trend. 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.

Enterprise Funds

Enterprise Funds include the Storm Drainage, Off Street Parking, Airport and Water funds.

The Off Street Parking Fund is in a state of transition, with a new parking management company that began performing duties in the spring of 2022. The new contract is structured differently than the previous contract. Therefore, both budgeted revenues and expenditures have increased dramatically over previous fiscal years. In the Airport Fund, both revenues and expenditures are projected to be higher, reflecting additional grant funding and projects that may occur. Storm Drainage revenues are up significantly, mostly due to a \$1.5 million state Coronavirus Relief Fund grant that will fund construction of improvements in three different areas. The Water Fund continues to budget an aggressive capital improvement program at \$5.2 million, while maintaining a healthy budgeted ending fund balance of \$7.4 million.

It takes a group effort to prepare the proposed budget. Thank you to Department Heads and Finance staff for your hard work in collaborating on 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 in-person this year! Thank you again for agreeing to dedicate your time to ensuring our community maintains a healthy balance between delivering outstanding service in a fiscally responsible manner.

Respectfully submitted,

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

Nikki Messenger, P.E.
City Manager



CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2022-2023 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 an Annual Comprehensive 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 an 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	23,701

Fire Protection:

Fire Stations	3
Fire Hydrants	1,365
Full Time Employees	42

Police Protection:

Police Stations	1
Patrol Cars/Motorcycles	15
Full-time Employees	43

Water Utility:

Annual consumption in millions of gallons	1,455
Local storage in millions of gallons	10.7
Miles of water mains	198
Number of users	11,410

Streets:

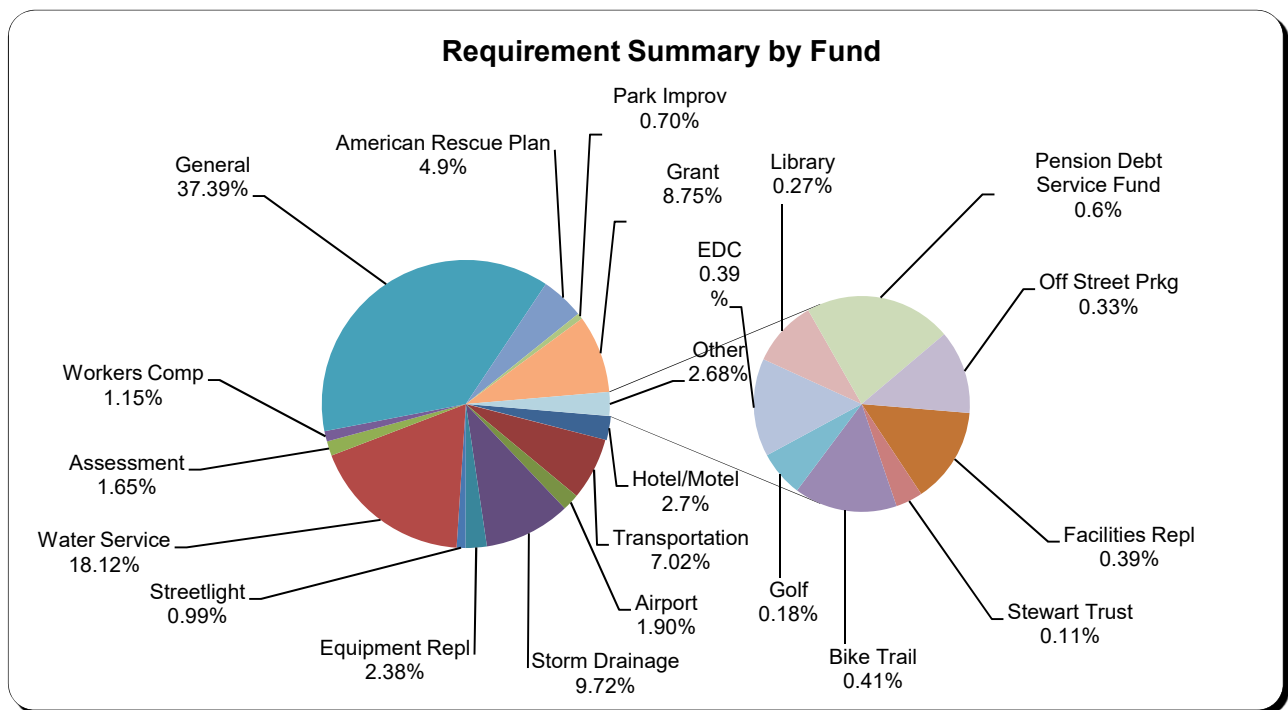
Miles of paved streets	132
Miles of unpaved streets	6

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 2022-2023 adopted budget is \$16,815,276 more than the 2021-2022 adopted budget. This represents an increase of 20.1%. The General Fund, the City's largest governmental fund, represents 37.39% 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 \$97,730,688 or 97.32% of total proposed expenditures. The second plot represents funds totaling \$2,689,496 or approximately 2.68% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

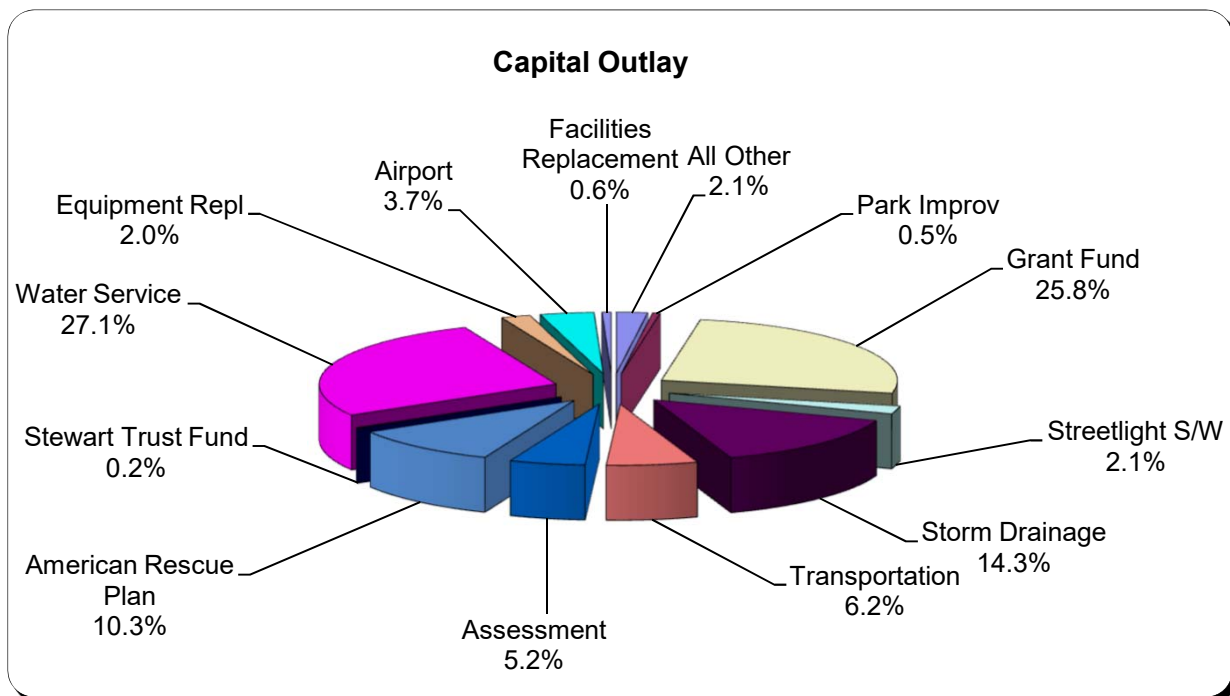
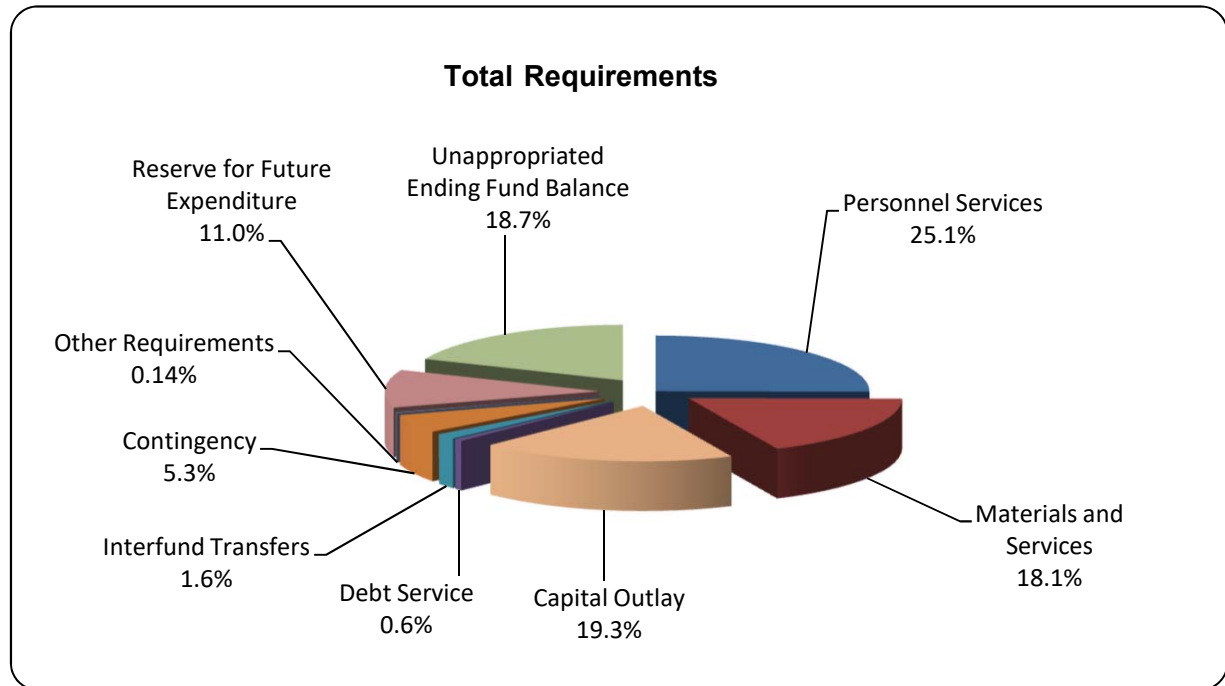
REQUIREMENT SUMMARY BY FUND
2022-2023 BUDGET

<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>	<u>FUND</u> <u>IDENTIFIER</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
34,888,339	35,159,594	100	General Fund	37,548,595	37,548,595	37,548,595
2,470,236	2,162,549	220	Grant Special Revenue Fund	8,782,917	8,782,917	8,782,917
1,931,277	2,000,646	240	Hotel/Motel Tax Fund	2,692,888	2,692,888	2,692,888
861,037	1,011,570	290	Streetlight/Sidewalk Fund	996,454	996,454	996,454
210,832	367,423	250	Bike Trail Fund	414,655	414,655	414,655
162,263	188,386	210	Golf Fund	184,895	184,895	184,895
343,758	416,009	230	Economic Development Fund	395,818	395,818	395,818
279,425	248,267	270	Library Special Fund	266,498	266,498	266,498
-	2,700,000	283	American Rescue Plan Fund	4,881,688	4,881,688	4,881,688
1,694,551	1,710,273	340	Assessment Improvement Fund	1,658,667	1,658,667	1,658,667
114,649	93,253	710	Stewart Trust Fund	109,816	109,816	109,816
559,330	607,613	420	Pension Bond Debt Service Fund	595,114	595,114	595,114
5,084,514	4,934,923	310	Transportation Fund	7,049,938	7,049,938	7,049,938
727,117	653,745	320	Park Improvement Fund	700,526	700,526	700,526
2,488,563	1,814,369	330	Equipment Replacement Fund	2,393,474	2,393,474	2,393,474
403,937	349,105	360	Facilities Replacement Fund	386,785	386,785	386,785
6,497,361	6,956,256	560	Storm Drainage Fund	9,763,464	9,763,464	9,763,464
79,512	262,071	510	Off Street Parking Fund	335,915	335,915	335,915
1,247,332	1,288,899	520	Airport Fund	1,904,251	1,904,251	1,904,251
17,832,858	19,520,312	530	Water Service Fund	18,199,863	18,199,863	18,199,863
1,200,772	1,159,645	610	Workers' Compensation Fund	1,157,963	1,157,963	1,157,963
<u>79,077,663</u>	<u>83,604,908</u>		TOTAL REQUIREMENTS	<u>100,420,184</u>	<u>100,420,184</u>	<u>100,420,184</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 25.1% of the total budget, materials and services represents 18.1% and capital outlay 19.3% of the total budget.

The second graph illustrates the distribution of total capital outlay costs with primary expenditures being for grant, water, storm, and american rescue plan.



CITY OF ROSEBURG, OREGON

REQUIREMENT SUMMARY BY CLASSIFICATION
2022-2023 BUDGET

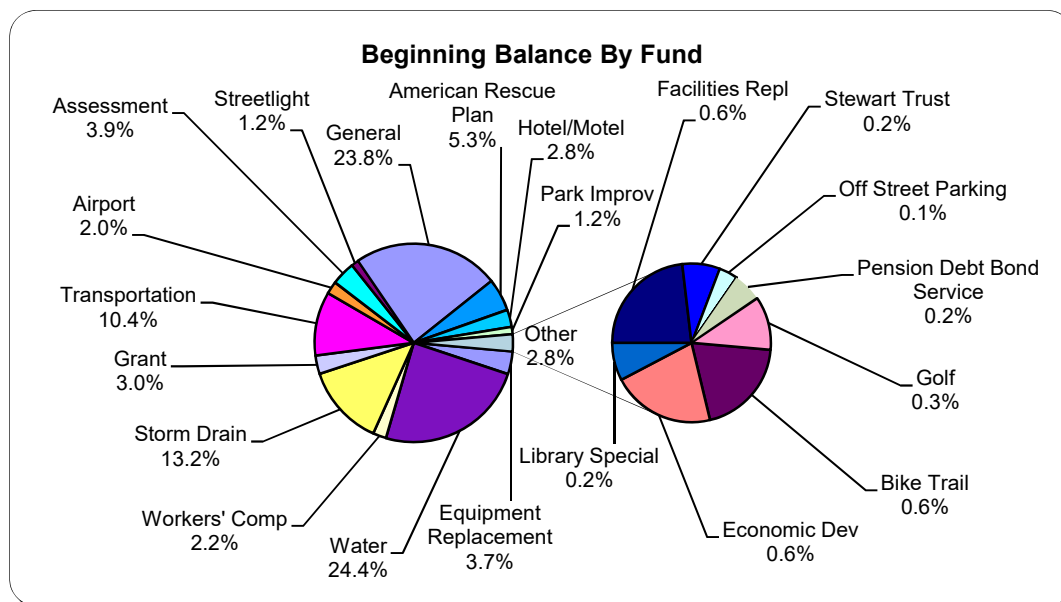
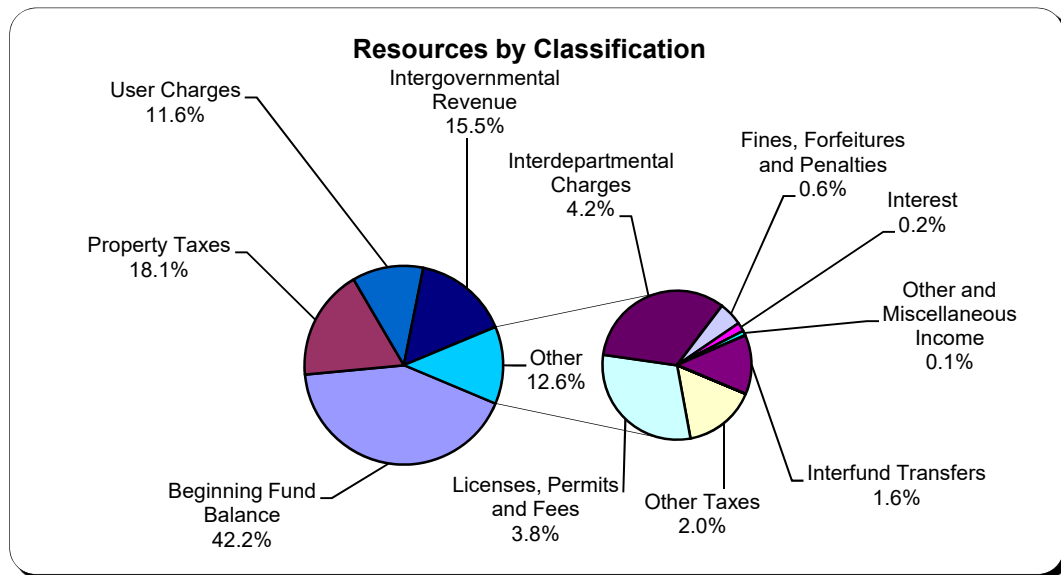
<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
20,952,006	21,774,694	24,339,011	Personnel Services	25,237,986	25,237,986	25,237,986
10,944,347	11,103,000	14,104,746	Materials and Services	18,168,459	18,168,459	18,168,459
6,991,780	5,616,769	14,808,810	Capital Outlay	19,415,500	19,415,500	19,415,500
592,336	600,179	621,385	Debt Service	635,625	635,625	635,625
1,276,644	1,534,076	1,911,685	Interfund Transfers	1,631,548	1,631,548	1,631,548
-	-	5,404,672	Contingency	5,369,395	5,369,395	5,369,395
21,000	95,318	171,000	Other Requirements	141,000	141,000	141,000
-	-	6,118,308	Reserve for Future Expenditure	11,031,734	11,031,734	11,031,734
32,555,227	38,353,627	16,125,291	Unappropriated Ending Fund Balance	18,788,937	18,788,937	18,788,937
<u>73,333,340</u>	<u>79,077,663</u>	<u>83,604,908</u>	TOTAL REQUIREMENTS	<u>100,420,184</u>	<u>100,420,184</u>	<u>100,420,184</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 \$42,369,573 or 42.2% of the City's resources. Property taxes are \$18,164,100 or 18.1% of the budget. Of this total, current year property taxes are \$17,483,100.

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 23.8% of all beginning fund balances with a proposed carry forward of \$10,080,765. The Water Fund projects \$10,346,471, Storm Drainage \$5,604,120, and the Transportation Fund \$4,424,675 for beginning fund balances.



CITY OF ROSEBURG, OREGON

RESOURCE SUMMARY BY CLASSIFICATION
2022-2023

<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
29,301,437	32,555,227	34,624,009	Beginning Fund Balance	42,369,573	42,369,573	42,369,573
16,513,200	17,183,823	17,232,000	Property Taxes	18,164,100	18,164,100	18,164,100
1,274,516	1,811,860	1,700,000	Other Taxes	2,000,000	2,000,000	2,000,000
3,533,472	3,587,259	3,656,464	Licenses, Permits and Fees	3,816,413	3,816,413	3,816,413
3,802,001	3,975,043	4,072,427	Interdepartmental Charges	4,182,650	4,182,650	4,182,650
10,134,654	11,220,015	11,024,326	User Charges	11,619,280	11,619,280	11,619,280
384,597	384,730	475,550	Fines, Forfeitures and Penalties	652,500	652,500	652,500
6,162,583	6,231,992	8,473,347	Intergovernmental Revenue	15,611,020	15,611,020	15,611,020
654,178	276,920	300,400	Interest	242,700	242,700	242,700
8,419	-	-	Assessment Collections	-	-	-
165,323	221,141	134,700	Other and Miscellaneous Income	130,400	130,400	130,400
1,276,644	1,534,076	1,911,685	Interfund Transfers	1,631,548	1,631,548	1,631,548
109,307	-	-	Interagency Transfers	-	-	-
13,009	95,577	-	Reimbursements	-	-	-
<u>73,333,340</u>	<u>79,077,663</u>	<u>83,604,908</u>	TOTAL RESOURCES	<u>100,420,184</u>	<u>100,420,184</u>	<u>100,420,184</u>

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2022-2023 BUDGET**

2022-2023 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2022-2023 ADOPTED RATE	2022-2023 ESTIMATED \$ LEVY	LESS ESTIMATES			2022-2023 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	19,709,891	394,198	1,182,593	1,576,791	18,133,100
TOTALS	8.4774	19,709,891	394,198	1,182,593	1,576,791	18,133,100

Estimated assessed valuation for City-wide levies is \$2.217 billion, a 3.89% 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
2022-2023**

HISTORY OF PROPERTY TAX LEVIES AND RATES

	LEVIES			RATES		
	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
CITY-WIDE LEVIES:						
General Fund Levy	16,872,319	17,343,243	17,779,182	8.4774	8.4774	8.4774
Totals	16,872,319	17,343,243	17,779,182	8.4774	8.4774	8.4774

Taxable Assessed Valuation - City-Wide Levies	1,988,930,648	2,070,830,851	2,133,693,768
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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 2022-2023 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2022	2022-2023				ESTIMATED FUND BALANCE JUNE 30, 2023
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY	LESS RESERVES FOR FUTURE	
General Fund	10,080,765	27,467,830	29,265,896	1,000,000	-	7,282,699
Special Revenue Funds:						
Grant Special Revenue	1,272,471	7,510,446	8,710,891	-	72,026	-
Hotel/Motel Tax	1,186,388	1,506,500	1,410,937	-	1,281,951	-
Streetlight/Sidewalk	510,915	485,539	496,922	499,532	-	-
Bike Trail	236,265	178,390	290,000	124,655	-	-
Golf	129,795	55,100	67,200	117,695	-	-
Economic Development Fund	250,009	145,809	236,024	-	159,794	-
Library Special Fund	92,498	174,000	177,182	-	89,316	-
American Rescue Plan	2,257,170	2,624,518	3,100,000	-	1,781,688	-
Assessment Improvement	1,645,667	13,000	1,115,000	-	543,667	-
Stewart Trust	91,716	18,100	30,000	-	79,816	-
Debt Service Funds:						
Pension Bond Debt Service Fund	69,814	525,300	526,770	-	-	68,344
Capital Projects Funds:						
Transportation	4,424,675	2,625,263	2,686,934	-	4,363,004	-
Park Improvement	501,126	199,400	130,000	-	570,526	-
Equipment Replacement	1,568,474	825,000	534,000	-	1,859,474	-
Facilities Replacement	274,285	112,500	156,313	-	230,472	-
Enterprise Funds:						
Storm Drainage	5,604,120	4,159,344	3,758,408	1,000,000	-	5,005,056
Off Street Parking	45,615	290,300	279,568	56,347	-	-
Airport	854,243	1,050,008	1,070,348	833,903	-	-
Water Service	10,346,471	7,853,392	10,767,025	1,000,000	-	6,432,838
Internal Service Fund:						
Workers' Compensation	927,091	230,872	420,700	737,263	-	-
	42,369,573	58,050,611	65,230,118	5,369,395	11,031,734	18,788,937

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2022-2023 BUDGET

<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>		<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
			<u>General Fund</u>			
5.00	6.00	6.00	City Manager's Department	6.00	6.00	6.00
7.30	7.30	6.30	Finance and Mgmt Services	6.30	6.30	6.30
2.50	2.50	3.00	Finance	3.00	3.00	3.00
9.80	9.80	9.30	Information Technology	9.30	9.30	9.30
6.00	6.00	6.00	Total Finance and Mgmt Services	9.30	9.30	9.30
3.50	3.50	3.50	Community Development Department	6.00	6.00	6.00
7.50	7.00	7.00	Library	3.50	3.50	3.50
3.00	3.00	3.00	Public Works Department:			
3.00	3.00	3.00	Engineering Division	7.00	7.00	7.00
12.60	12.60	12.60	Administration Division	3.00	3.00	3.00
26.10	25.60	25.60	Building Maintenance Division	3.00	3.00	3.00
			Street Division	12.60	12.60	12.60
			Total Public Works	25.60	25.60	25.60
2.25	2.25	2.25	Parks and Recreation Dept:			
13.00	13.00	13.00	Administration	2.25	2.25	2.25
15.25	15.25	15.25	Parks Maintenance Division	13.00	13.00	13.00
3.20	3.20	3.20	Total Parks and Recreation	15.25	15.25	15.25
43.00	43.00	43.00	Municipal Court	3.20	3.20	3.20
41.75	42.00	42.00	Police Department	44.50	44.50	44.50
153.60	154.35	153.85	Fire Department	42.00	42.00	42.00
			Total General Fund	155.35	155.35	155.35
6.00	6.00	6.00	<u>Water Service Fund</u>			
11.00	11.00	11.00	Production Department	6.00	6.00	6.00
17.00	17.00	17.00	Transmission and Distribution	11.00	11.00	11.00
			Total Water Service Fund	17.00	17.00	17.00
170.60	171.35	170.85	TOTAL POSITIONS	172.35	172.35	172.35

CITY OF ROSEBURG, OREGON

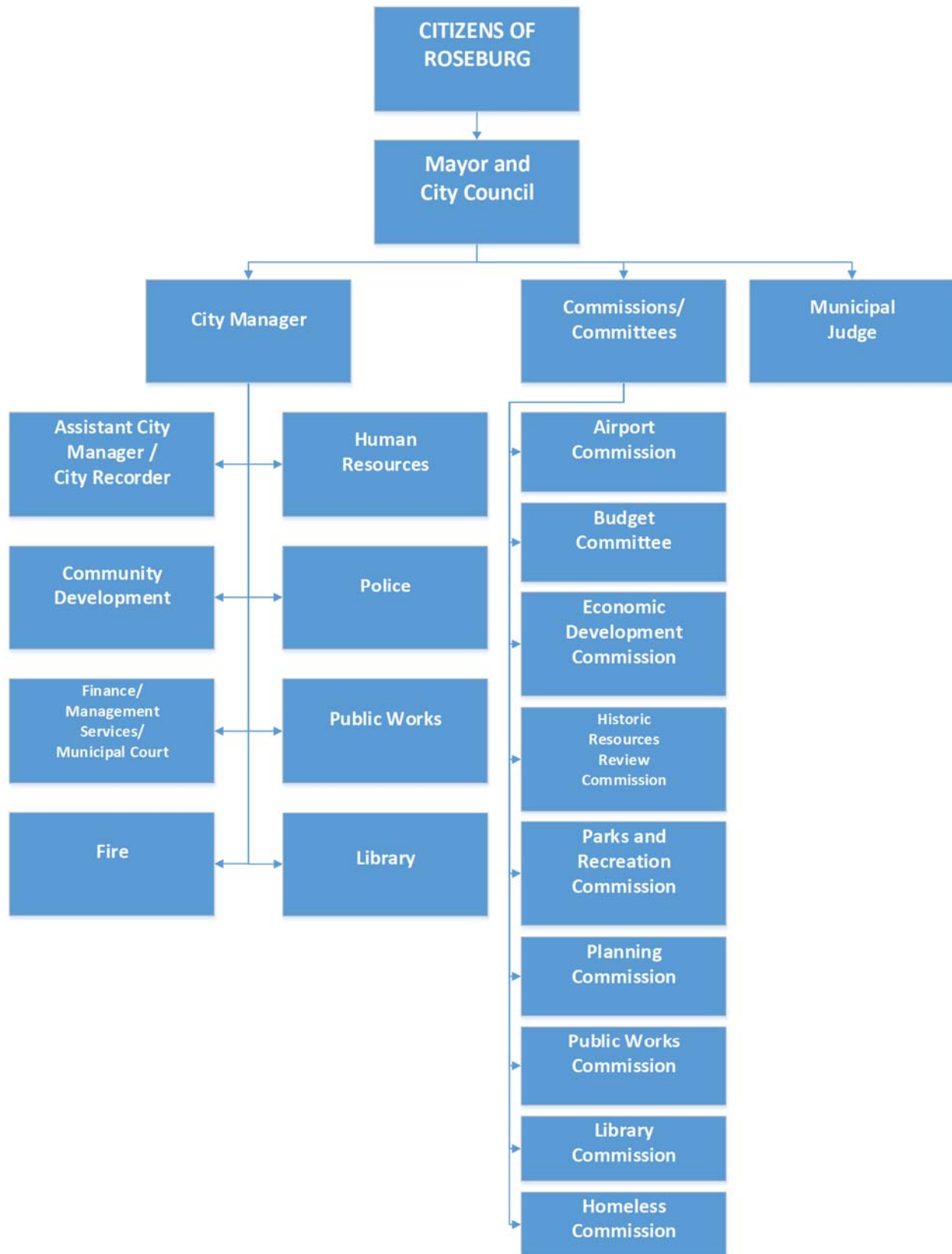
ORGANIZATIONAL CHART

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 24,915 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



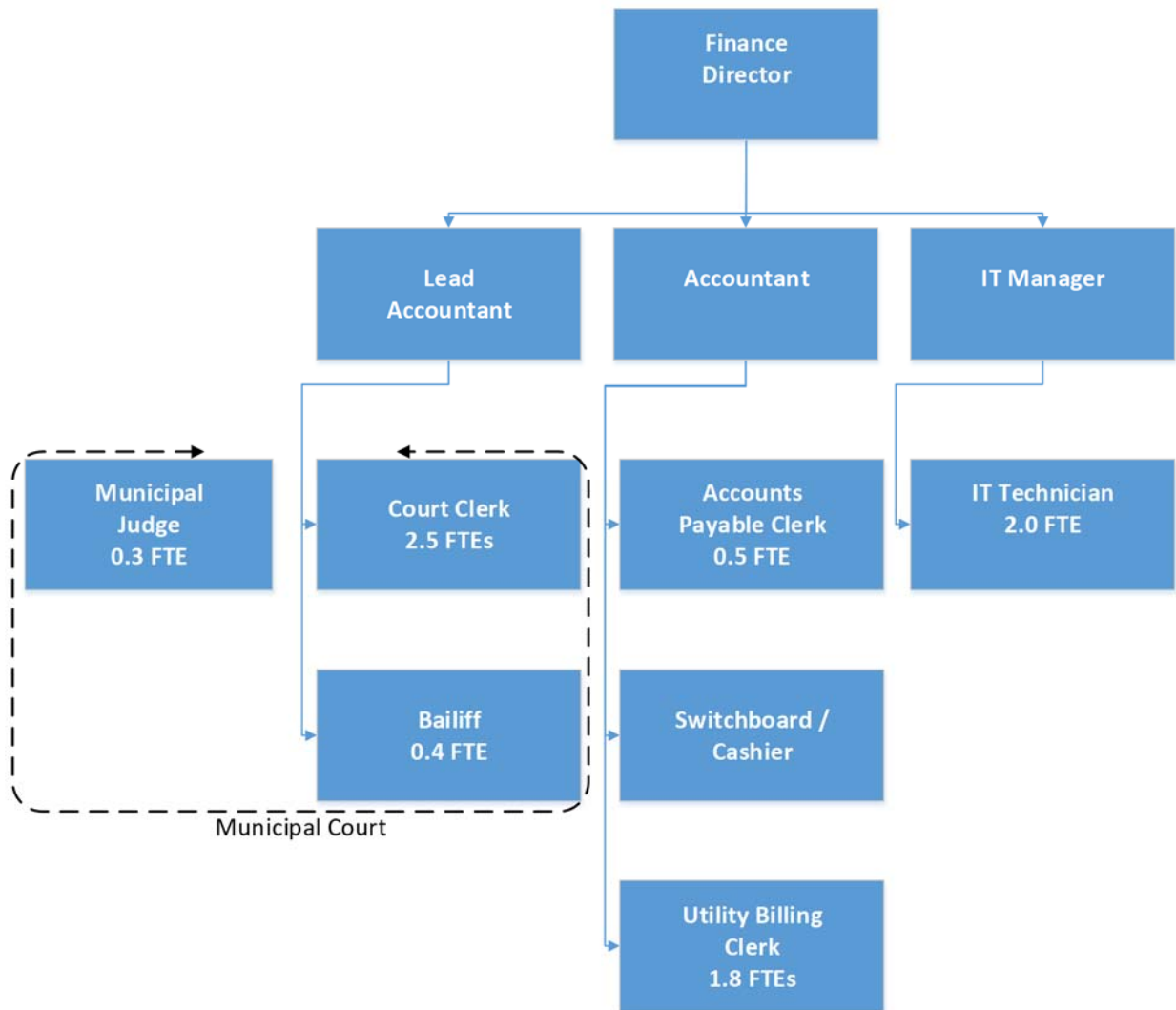
CITY OF ROSEBURG

Administration



CITY OF ROSEBURG

Finance and Management Services and Municipal Court



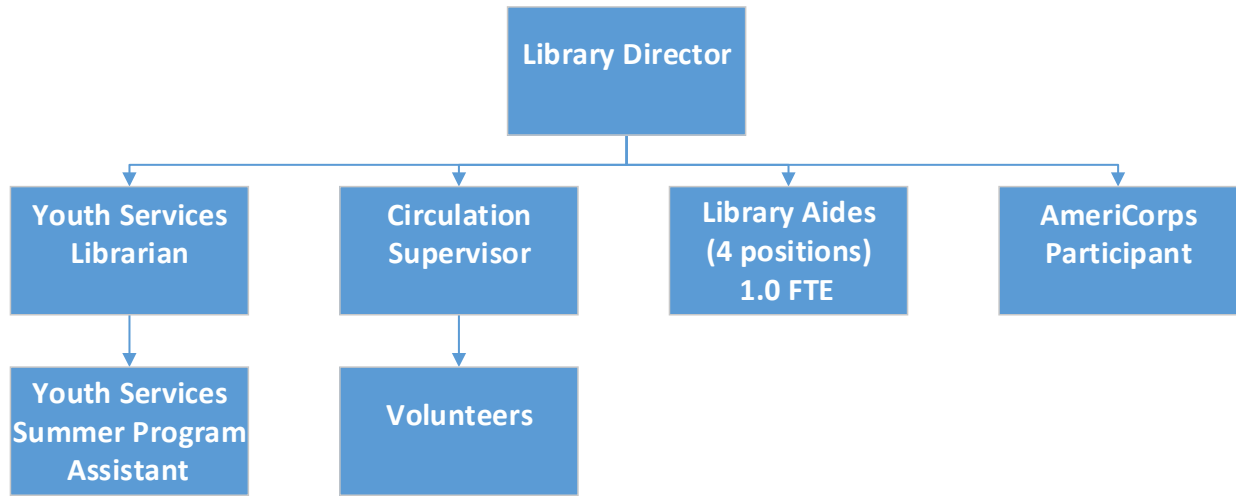
CITY OF ROSEBURG

Community Development Department



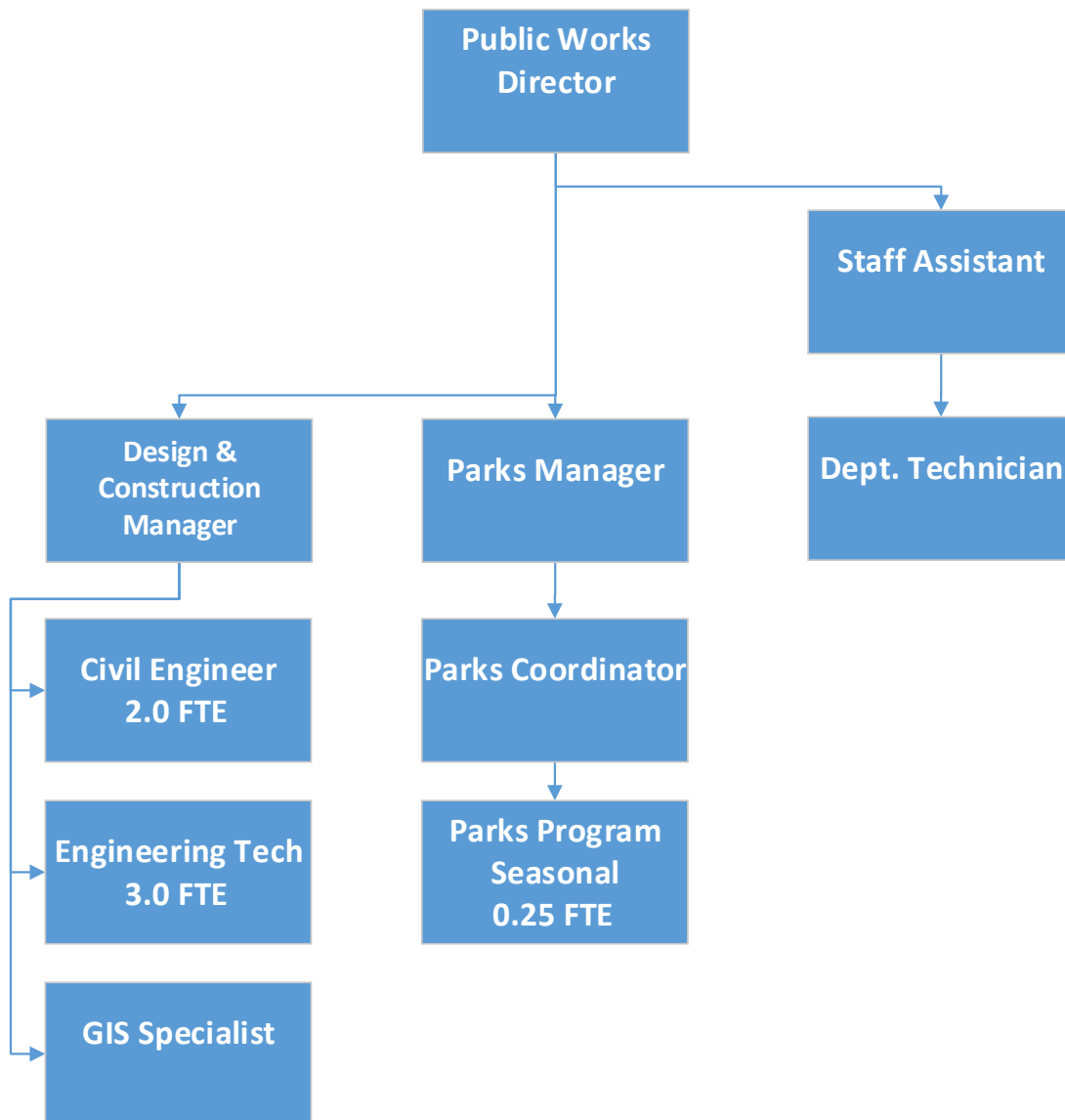
CITY OF ROSEBURG

Library



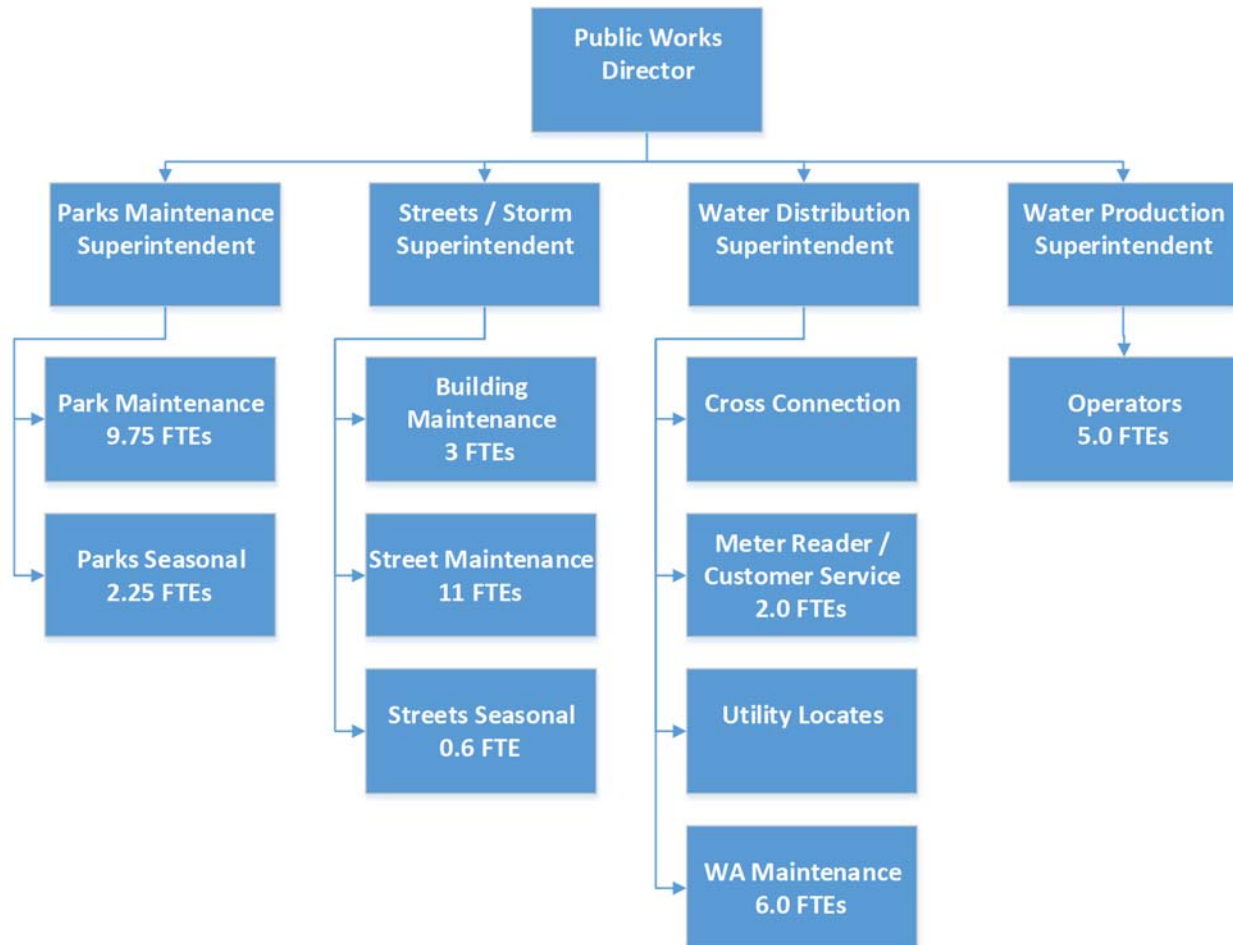
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction



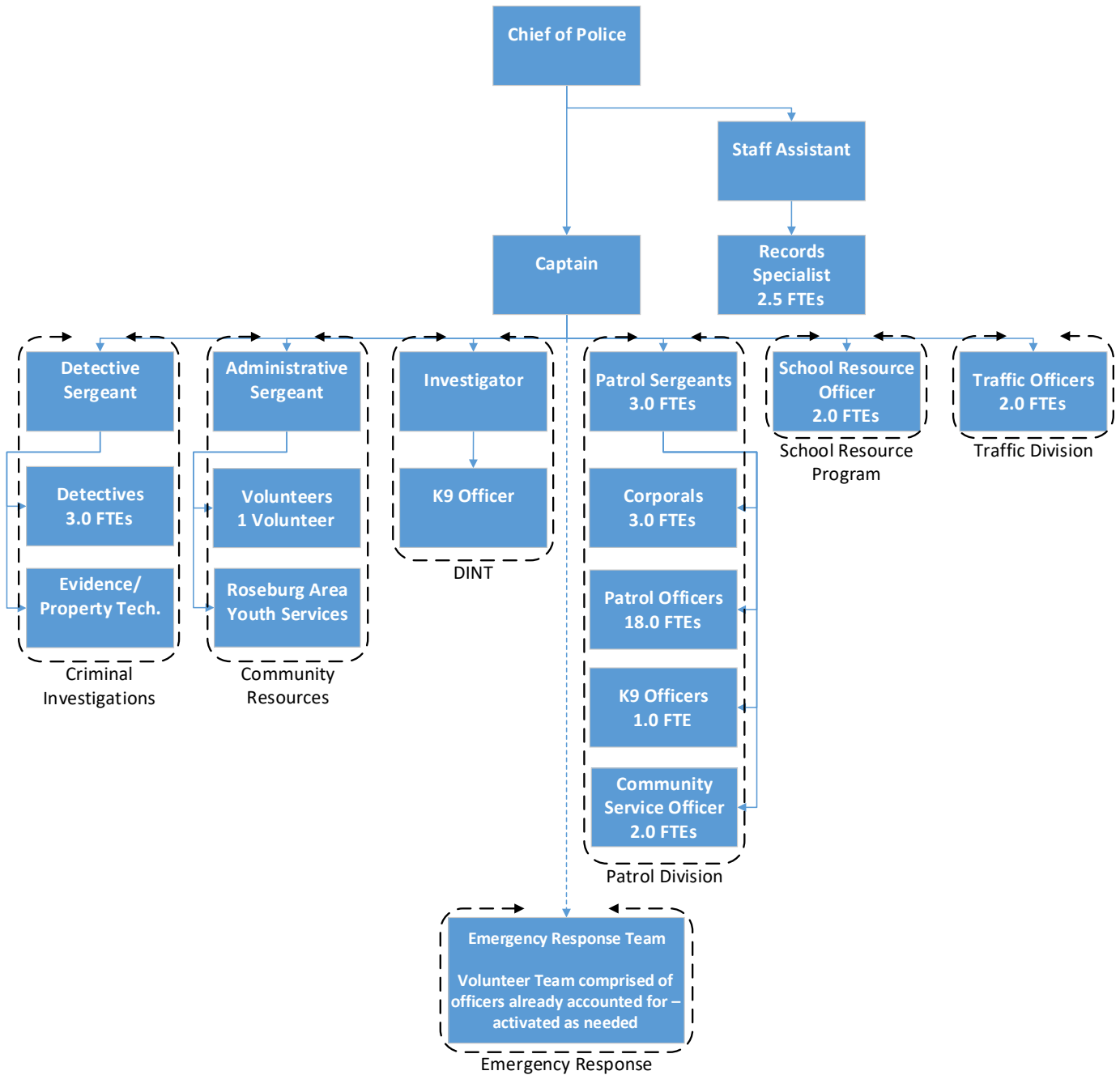
CITY OF ROSEBURG

Public Works Operations & Maintenance



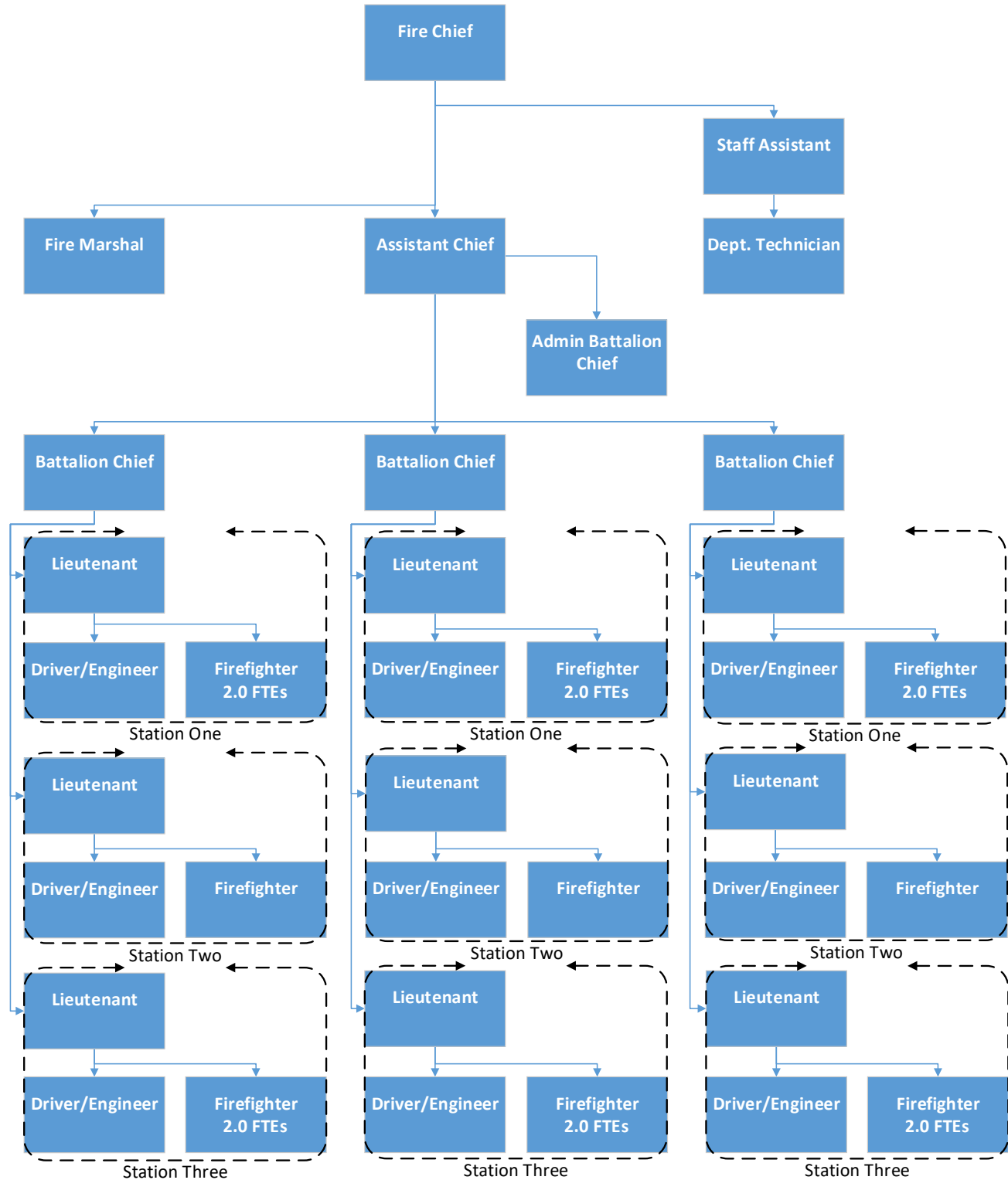
CITY OF ROSEBURG

Police Department



CITY OF ROSEBURG

Fire Department





CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

GENERAL FUND

Summary of Resources and Requirements..... 34-37

Detail Budget:

Resources 38-40

Requirements

 City Manager Office..... 41-42

 Finance and Management Services 43-46

 Community Development Department..... 47-48

 Library Department..... 49-50

Public Works Department

 Engineering Division..... 51-52

 Administration..... 53-54

 Building Maintenance Division..... 55-56

 Street Maintenance Division..... 57-58

 Street Light Division..... 59-60

 Parks and Recreation Division 61-64

Municipal Court 65-66

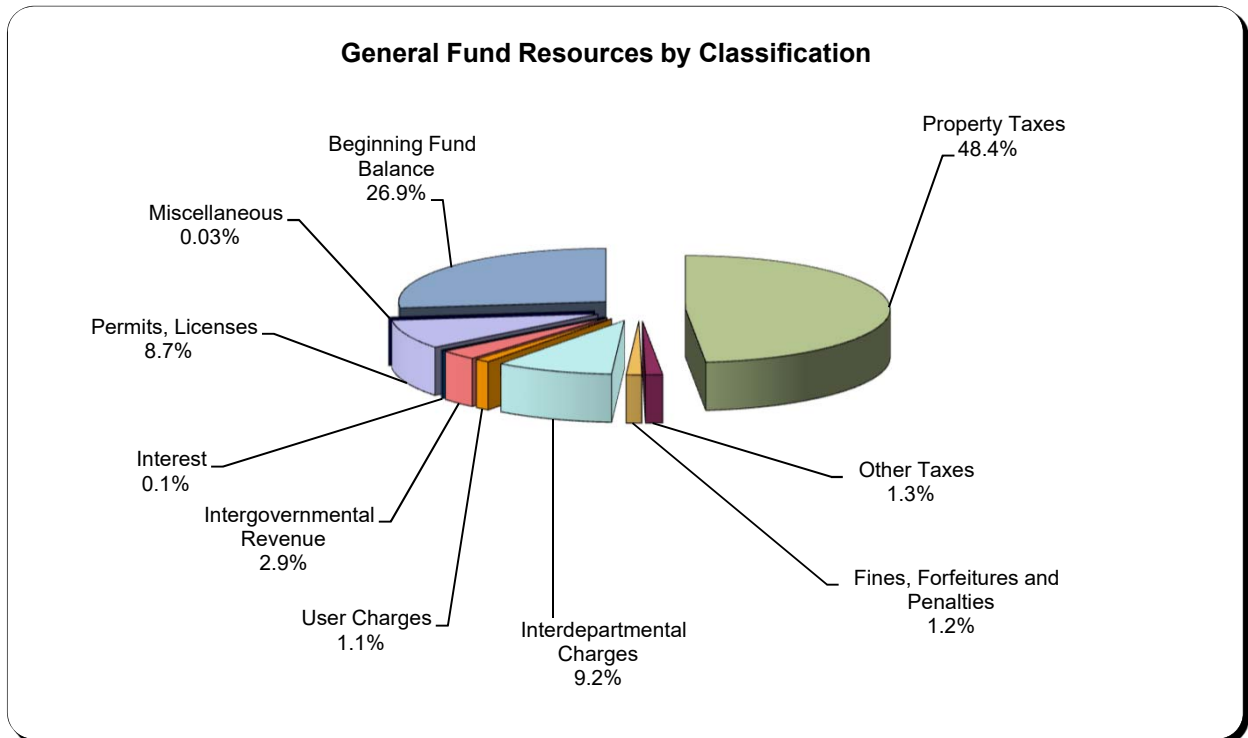
Police Department..... 67-68

Fire Department 69-70

Non-Departmental 71-72

CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$1,178,705 more than the 2021-2022 budget. Property taxes are increasing by approximately 5.41%, however as a percentage of total resources it represents 48.4%. 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.

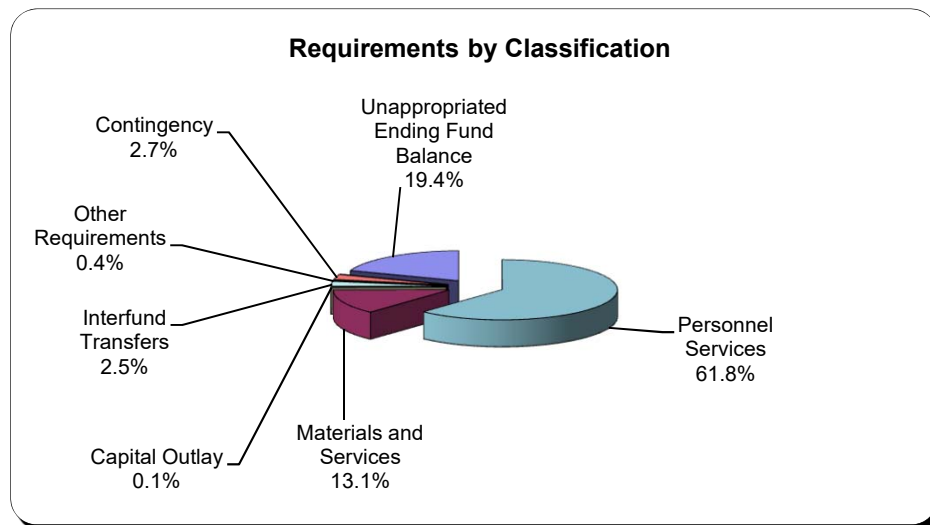
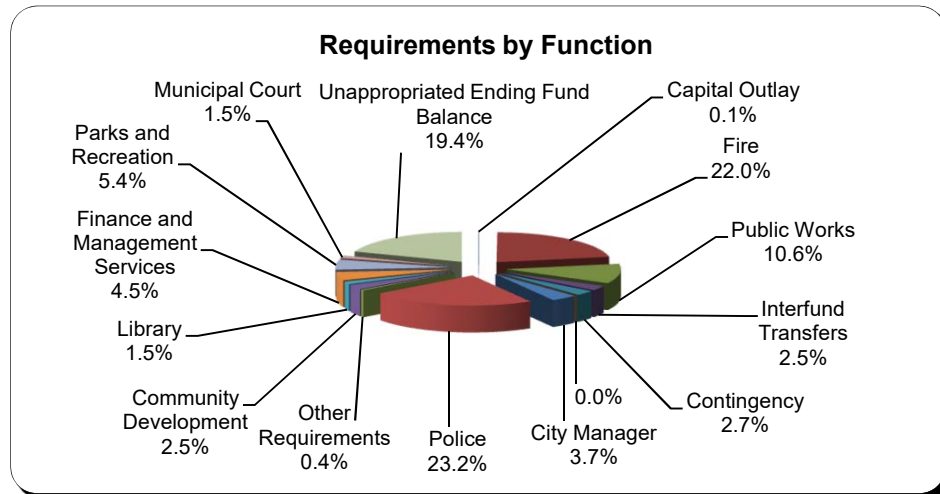


CITY OF ROSEBURG, OREGON						
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022	SUMMARY	PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100)						
RESOURCES:						
16,475,226	17,060,844	17,232,000	Property Taxes	18,164,100	18,164,100	18,164,100
37,974	122,979	-	Land Sales	-	-	-
258,467	424,354	450,000	Other Taxes	500,000	500,000	500,000
3,030,767	3,078,753	3,140,320	Licenses, Permits, and Fees	3,276,350	3,276,350	3,276,350
Charges for Services:						
384,597	384,424	365,000	Fines Forfeitures and Penalties	452,500	452,500	452,500
2,966,414	3,218,515	3,337,427	Interdepartmental Charges	3,433,478	3,433,478	3,433,478
459,153	409,353	466,141	User Charges	426,000	426,000	426,000
1,432,792	1,494,310	1,143,237	Intergovernmental Revenue	1,100,402	1,100,402	1,100,402
199,300	78,572	90,000	Interest	55,000	55,000	55,000
21,015	17,971	15,000	Miscellaneous	10,000	10,000	10,000
25,265,705	26,290,075	26,239,125	Total Operating Revenues	27,417,830	27,417,830	27,417,830
-	10,000	204,000	Interfund Transfers	50,000	50,000	50,000
-	100,004	-	Proceeds From Asset Sales	-	-	-
626	20,882	-	Reimbursements	-	-	-
7,263,904	8,467,378	8,716,469	Beginning Fund Balance	10,080,765	10,080,765	10,080,765
32,530,235	34,888,339	35,159,594	TOTAL RESOURCES	37,548,595	37,548,595	37,548,595

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 46.7% of the total. Other operating departments represent 28.2% 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 61.8% of total requirements and 79.4% 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 2.7% of fund expenditures of \$37,548,595.



CITY OF ROSEBURG, OREGON						
ACTUAL <u>2019-2020</u>	ACTUAL <u>2020-2021</u>	ADOPTED <u>2021-2022</u>	SUMMARY	PROPOSED <u>2022-2023</u>	APPROVED <u>2022-2023</u>	ADOPTED <u>2022-2023</u>
<u>GENERAL FUND (100)</u>						
REQUIREMENTS:						
Operating Budget:						
19,286,600	20,020,630	22,395,669	Personnel Services	23,222,458	23,222,458	23,222,458
3,878,298	3,851,515	4,647,269	Materials and Services	4,914,938	4,914,938	4,914,938
23,164,898	23,872,145	27,042,938	Total Operating Budget	28,137,396	28,137,396	28,137,396
76,959	7,067	75,000	Capital Outlay	42,500	42,500	42,500
800,000	925,000	945,000	Interfund Transfers	945,000	945,000	945,000
21,000	95,318	171,000	Other Requirements	141,000	141,000	141,000
24,062,857	24,899,530	28,233,938	Total Expenditures	29,265,896	29,265,896	29,265,896
-	-	-	Reserved for Future Expenditure	-	-	-
-	-	1,000,000	Contingency	1,000,000	1,000,000	1,000,000
8,467,378	9,988,809	5,925,656	Unappropriated Ending Fund Balance	7,282,699	7,282,699	7,282,699
8,467,378	9,988,809	6,925,656	Total Fund Balance	8,282,699	8,282,699	8,282,699
32,530,235	34,888,339	35,159,594	TOTAL REQUIREMENTS	37,548,595	37,548,595	37,548,595

<u>GENERAL FUND (100)</u>								
OPERATING BUDGET BY DEPARTMENT								
1,073,669	1,091,395	1,262,405	City Manager			1,384,232	1,384,232	1,384,232
1,341,307	1,419,399	1,588,615	Finance and Management Services			1,686,158	1,686,158	1,686,158
758,886	836,826	920,277	Community Development			953,132	953,132	953,132
420,916	467,855	534,502	Library			572,487	572,487	572,487
3,091,086	3,013,268	3,939,869	Public Works			3,994,139	3,994,139	3,994,139
1,709,835	1,801,792	1,966,949	Parks and Recreation			2,021,019	2,021,019	2,021,019
504,715	506,056	545,122	Municipal Court			549,585	549,585	549,585
7,057,822	7,389,193	8,389,148	Police Department			8,717,880	8,717,880	8,717,880
7,206,662	7,346,361	7,896,051	Fire Department			8,258,764	8,258,764	8,258,764
23,164,898	23,872,145	27,042,938	TOTAL OPERATING BUDGET BY DEPARTMENT			28,137,396	28,137,396	28,137,396



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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - REVENUES								
7,263,904	8,467,378	8,716,469	00-00-301000	BEGINNING FUND BALANCE		10,080,765	10,080,765	10,080,765
REVENUES - (100)								
15,805,207	16,164,821	16,704,000	70-40-311100	Current Year Property Taxes		17,483,100	17,483,100	17,483,100
642,589	867,847	500,000	70-40-311200	Prior Years' Property Taxes		650,000	650,000	650,000
37,974	122,979	-	70-40-311300	Land Sales		-	-	-
27,430	28,176	28,000	70-40-311400	In Lieu of Taxes		31,000	31,000	31,000
1,616	11	-	00-00-311500	Penalties and Interest		-	-	-
258,467	424,354	450,000	70-40-315200	Marijuana 3%		500,000	500,000	500,000
8,961	7,965	8,500	30-10-321100	Public Works		11,000	11,000	11,000
43,148	41,148	35,000	50-10-321102	Planning Fees		45,000	45,000	45,000
30,000	30,000	30,000	10-10-321104	Garbage Permits		30,000	30,000	30,000
32,090	48,043	50,000	40-10-321120	Parks Department Fees		45,000	45,000	45,000
50,645	64,176	62,000	10-10-321149	Other Licenses		60,000	60,000	60,000
-	10	-	50-10-321510	Miscellaneous Building Fees		-	-	-
17,262	5,878	30,000	50-10-321525	Derelict Building Fees		25,000	25,000	25,000
310,479	317,852	312,370	78-40-321700	Gas Franchise Fees		398,717	398,717	398,717
1,764,772	1,770,059	1,829,630	78-40-321720	Electric Franchise Fees		1,839,467	1,839,467	1,839,467
277,665	275,959	250,000	78-40-321740	Telephone Franchise Fees		280,000	280,000	280,000
130,970	129,401	133,000	78-40-321760	Cable TV Franchise Fees		131,000	131,000	131,000
267,107	289,592	299,170	78-40-321780	Water Utility Franchise Fees		306,969	306,969	306,969
97,668	98,670	100,650	00-00-321800	Storm Drainage Franchise Fees		104,197	104,197	104,197
292,569	289,397	275,000	20-10-322101	Fines		300,000	300,000	300,000
15,764	18,074	15,000	20-10-322105	Court Costs		20,000	20,000	20,000
2,000	2,500	2,000	20-10-322125	Police-Impound Admin Fee		2,500	2,500	2,500
7,847	8,245	8,000	20-10-322135	Court Appointed Attorney Fees		10,000	10,000	10,000
66,417	66,208	65,000	20-10-322140	Criminal Fines		80,000	80,000	80,000
-	-	-	80-40-385120	Court Collections		40,000	40,000	40,000
109,059	193,549	-	20-20-331140	Federal Grants		-	-	-
-	-	-	50-20-332100	State Grants-OPIOID		60,000	60,000	60,000
4,200	14,000	15,200	40-20-332120	State Grants		15,800	15,800	15,800
440,396	485,360	460,000	78-40-332520	Liquor State Subventions		455,000	455,000	455,000
27,152	23,928	18,900	78-40-332530	Tobacco State Subventions		17,800	17,800	17,800
113,477	101,078	31,521	78-40-332540	Marijuana Subventions		40,000	40,000	40,000
264,563	288,061	290,000	78-40-332710	State Revenue Sharing		310,000	310,000	310,000
9,543	13,821	13,000	20-20-332725	Hazardous Materials Revenue		10,000	10,000	10,000
7,168	9,393	9,000	30-20-332730	Other		10,000	10,000	10,000
15,000	15,000	15,000	20-20-333210	Contracted Services		15,000	15,000	15,000
198,368	274,603	250,000	20-20-334100	Intergovernmental Revenue-Local		125,000	125,000	125,000
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf		6,000	6,000	6,000
40,185	34,432	35,415	10-10-341125	Interdept Charges-Hotel/Motel		34,389	34,389	34,389
81,709	84,335	88,655	10-10-341129	Interdept Charges-Sidewalk		89,422	89,422	89,422
1,048,129	1,112,217	1,138,693	10-10-341131	Interdept Charges-Transportation		1,168,234	1,168,234	1,168,234
243,866	75,517	40,616	10-10-341135	Interagency - Urban Renewal		41,802	41,802	41,802
14,797	15,028	15,529	30-10-341136	Interdept Charges-Facilities		15,913	15,913	15,913
2,632	2,659	2,879	10-10-341151	Interdept Charges-OSP		5,918	5,918	5,918
100,427	114,579	110,985	10-10-341152	Interdept Charges-Airport		110,748	110,748	110,748
1,076,418	1,209,377	1,271,585	10-10-341153	Interdept Charges-Water		1,322,007	1,322,007	1,322,007
5,506	13,863	11,459	10-10-341155	Interdept Charges-Economic Development		8,524	8,524	8,524
573,385	607,044	635,939	10-10-341156	Interdept Charges-Storm		652,623	652,623	652,623
17,226	18,981	20,288	10-10-341161	Interdept Charges-Work Comp		19,700	19,700	19,700
322,888	323,905	332,341	10-10-343280	User Fees-Service Area Fee		325,000	325,000	325,000
19,725	22,105	22,000	10-10-343810	Lien Search Fee		22,000	22,000	22,000
55,285	3,043	50,000	20-10-343910	Fire Suppression Fees		25,000	25,000	25,000
18,733	13,206	15,000	20-10-343920	Fire Prevention Fees		15,000	15,000	15,000
-	4,323	2,300	40-10-344250	Parks Administration Fee		2,000	2,000	2,000

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - REVENUES								
11,016	11,407	10,000	20-10-344510	Police Administrative Fee		10,000	10,000	10,000
6,749	13,408	12,000	20-10-344610	Fire Administrative Fee		5,000	5,000	5,000
18,770	16,801	20,000	40-10-344710	Library Card		20,000	20,000	20,000
5,987	1,155	2,500	40-10-344720	Library Miscellaneous		2,000	2,000	2,000
5,696	(901)	-	30-30-361200	Special Assessment		-	-	-
197,684	78,561	90,000	60-40-371100	Interest Income		55,000	55,000	55,000
2,500	315	-	20-20-381110	Contributions		-	-	-
12,819	18,557	15,000	80-40-385100	Miscellaneous		10,000	10,000	10,000
-	10,000	4,000	85-40-391270	Transfers - Library Special Revenue		-	-	-
-	-	200,000	85-40-391283	Transfers-ARPA Special Revenue		50,000	50,000	50,000
-	100,004	-	90-40-392100	Proceeds From Asset Sales		-	-	-
626	20,882	-	99-40-392300	Reimbursements		-	-	-
25,266,331	26,420,961	26,443,125	Total			27,467,830	27,467,830	27,467,830
TOTAL REVENUES & BEGINNING								
32,530,235	34,888,339	35,159,594	FUND BALANCE			37,548,595	37,548,595	37,548,595

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. 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 a wide range of support to the Department.

DEPARTMENT GOALS - PRIOR 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.

DEPARTMENT GOALS - CURRENT YEAR

1. Implement City Council goals in conjunction with all departments
2. Continue expansion of the Navigation Center with additional beds once remodel complete.
3. Work with the City Charter Committee to identify potential charter amendments. Present Committee's work to the Council in time to consider putting a measure on the May 16, 2023 ballot.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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	1.0	1.0	1.0
Administrative Assistant	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
	5.0	6.0	6.0	6.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - CITY MANAGER DEPARTMENT								
PERSONNEL SERVICES - 1010								
494,090	560,432	584,579	Salaries and Wages			615,486	615,486	615,486
305,802	352,196	397,326	Employee Benefits			413,246	413,246	413,246
799,892	912,628	981,905	Total			1,028,732	1,028,732	1,028,732
MATERIALS AND SERVICES - 1010								
2,700	1,560	6,000	41-3010	Lodging and Registration		6,000	6,000	6,000
1,314	102	3,500	41-3015	Meals and Mileage		3,500	3,500	3,500
680	33	750	41-3020	Commission Meetings and Meals		750	750	750
1,857	1,080	4,500	41-3025	Council Travel and Conference		4,500	4,500	4,500
23,458	23,920	25,000	41-3035	Memberships		25,000	25,000	25,000
1,701	1,452	4,000	41-3040	Dues and Subscriptions		4,000	4,000	4,000
483	493	2,500	41-3055	Personnel Training		2,500	2,500	2,500
89,581	43,579	95,000	41-3310	Professional Services-Legal		95,000	95,000	95,000
13,896	12,352	14,000	41-3315	Auditing		14,000	14,000	14,000
132	132	-	41-3330	Professional Services Technical		-	-	-
4,907	3,232	25,000	41-3620	Special Services		25,000	25,000	25,000
83,382	50,684	40,000	41-3690	Misc. Contracted Services		40,000	40,000	40,000
1,666	1,788	4,000	41-3810	Recording		4,000	4,000	4,000
6,185	5,790	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
5,257	3,250	9,000	41-3825	Codifications		9,000	9,000	9,000
10,109	9,661	12,500	41-3830	Personnel Recruitment		12,500	12,500	12,500
-	-	-	41-3860	Abatement - Homeless		75,000	75,000	75,000
5,894	7,502	7,000	41-4510	Office Supplies		7,000	7,000	7,000
9,356	9,892	12,500	41-4520	Postage		12,500	12,500	12,500
2,306	1,660	3,500	41-4545	Materials & Supplies - Special Purchases		3,500	3,500	3,500
6,465	395	1,500	41-4580	Office Equipment/Furniture		1,500	1,500	1,500
2,448	210	2,250	41-4830	Equipment Maintenance & Repair		2,250	2,250	2,250
273,777	178,767	280,500	Total			355,500	355,500	355,500
1,073,669	1,091,395	1,262,405	TOTAL CITY MANAGER DEPARTMENT			1,384,232	1,384,232	1,384,232

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.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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>0.0</u>	<u>0.0</u>
	7.3	7.3	6.3	6.3

CITY OF ROSEBURG, OREGON									
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023	
GENERAL FUND (100) - FINANCE DIVISION									
PERSONNEL SERVICES - 1015									
471,432	491,253	468,048	Salaries and Wages			487,405	487,405	487,405	
300,856	317,466	317,599	Employee Benefits			331,504	331,504	331,504	
772,288	808,719	785,647	Total				818,909	818,909	818,909
MATERIALS AND SERVICES - 1015									
2,775	925	6,700	41-3010	Lodging and Registration		7,000	7,000	7,000	
1,174	90	2,275	41-3015	Meals and Mileage		2,375	2,375	2,375	
1,166	2,404	1,755	41-3040	Dues and Subscriptions		2,850	2,850	2,850	
215	135	1,000	41-3055	Personnel Training		1,000	1,000	1,000	
3,780	9,780	4,900	41-3330	Professional Services Technical		11,400	11,400	11,400	
2,440	2,053	3,380	41-3690	Contracted Services-Miscellaneous		3,030	3,030	3,030	
1,361	113	4,200	41-3870	Bad Debt Expense		4,200	4,200	4,200	
7,704	4,730	12,800	41-3885	Banking Fees		9,800	9,800	9,800	
-	-	5,000	41-3915	Software Non Capital		-	-	-	
31,159	33,170	44,000	41-3920	Technology-Support and Maintenance		44,000	44,000	44,000	
-	-	2,200	41-3925	Office Machine Rentals		700	700	700	
16,103	14,178	18,250	41-4210	Telephone Communications		16,000	16,000	16,000	
3,348	3,385	7,250	41-4510	Office Supplies		7,250	7,250	7,250	
3,735	382	1,000	41-4515	Equipment Non Capital		1,000	1,000	1,000	
573	193	330	41-4545	Supplies		330	330	330	
314	153	1,800	41-4830	Equipment Maintenance		1,170	1,170	1,170	
889	213	250	41-5710	Insurance-Automobile		260	260	260	
32,882	33,499	37,520	41-5715	Insurance-General Liability		40,480	40,480	40,480	
4,133	4,852	5,240	41-5720	Insurance-Property		5,510	5,510	5,510	
570	570	620	41-5740	Insurance-Equipment		620	620	620	
784	784	880	41-5790	Insurance-Miscellaneous		880	880	880	
115,105	111,609	161,350	Total				159,855	159,855	159,855
887,393	920,328	946,997	TOTAL FINANCE DIVISION			978,764	978,764	978,764	

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. 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.

GOALS – CURRENT YEAR.

1. Upgrade Desktop Computers
2. Continue hardening of network infrastructure against Cyber Attacks and malicious attacks
3. Continuing upgrade of wireless Ubiquiti Network for network access to remote locations

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Info Technology Manager	1.0	1.0	1.0	1.0
Information Services Technician	1.0	1.0	2.0	2.0
IT Helpdesk Support	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>
	2.5	2.5	3.0	3.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2022-2023	2022-2023	2022-2023
2019-2020	2020-2021	2021-2022	GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION					
			PERSONNEL SERVICES - 1025					
181,165	192,668	243,663	Salaries and Wages			253,990	253,990	253,990
86,195	96,856	166,881	Employee Benefits			174,364	174,364	174,364
<u>267,360</u>	<u>289,524</u>	<u>410,544</u>	Total			<u>428,354</u>	<u>428,354</u>	<u>428,354</u>
			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
364	119	600	41-3040	Dues and Subscriptions		600	600	600
5,000	-	5,500	41-3055	Personnel Training		5,500	5,500	5,500
86,373	108,591	53,444	41-3910	Hardware Non Capital		84,340	84,340	84,340
14,452	6,727	41,590	41-3915	Software Non Capital		48,000	48,000	48,000
40,459	60,168	78,000	41-3920	Technology-Support and Maintenance		74,300	74,300	74,300
35,753	31,779	44,000	41-3930	Technology-Contracted Services		58,400	58,400	58,400
3,584	1,014	2,640	41-4215	Cellular Phone		1,200	1,200	1,200
359	459	300	41-4510	Office Supplies		500	500	500
164	12	400	41-4545	Supplies		500	500	500
-	138	800	41-4580	Office Equipment/Furniture		1,200	1,200	1,200
-	540	1,200	41-4815	Vehicle Repair and Maintenance		1,200	1,200	1,200
46	-	200	41-4820	Vehicle Fuel		900	900	900
-	-	800	41-4830	Equipment Maintenance		800	800	800
<u>186,554</u>	<u>209,547</u>	<u>231,074</u>	Total			<u>279,040</u>	<u>279,040</u>	<u>279,040</u>
<u>453,914</u>	<u>499,071</u>	<u>641,618</u>	TOTAL INFORMATION TECHNOLOGY DIVISION			<u>707,394</u>	<u>707,394</u>	<u>707,394</u>
<u>1,341,307</u>	<u>1,419,399</u>	<u>1,588,615</u>	TOTAL FINANCE AND MANAGEMENT SERVICES			<u>1,686,158</u>	<u>1,686,158</u>	<u>1,686,158</u>
<u>2,414,976</u>	<u>2,510,794</u>	<u>2,851,020</u>	TOTAL ADMINISTRATIVE DEPARTMENT			<u>3,070,390</u>	<u>3,070,390</u>	<u>3,070,390</u>

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 utilizes the Douglas County Building Department in order to provide building permit services.

DEPARTMENT GOALS – PRIOR YEAR

1. Implement recommendations identified in the Housing Needs Analysis
2. Evaluate new permit software to replace Municipity
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

DEPARTMENT GOALS – CURRENT YEAR

1. Submit the application necessary for an Urban Growth Boundary Swap
2. Submit the application necessary for an Urban Growth Boundary expansion at Sunshine Park
3. Adopt Bike Routes Plan
4. Secure RARE Americorps member

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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	0.0	0.0
CDD Technician	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
	6.0	6.0	6.0	6.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>		<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
<u>GENERAL FUND(100) - COMMUNITY DEVELOPMENT DEPARTMENT</u>						
PERSONNEL SERVICES - 1520						
398,646	423,590	446,864	Salaries and Wages	467,640	467,640	467,640
272,166	291,255	334,413	Employee Benefits	346,492	346,492	346,492
<u>670,812</u>	<u>714,845</u>	<u>781,277</u>	Total	<u>814,132</u>	<u>814,132</u>	<u>814,132</u>
MATERIALS AND SERVICES - 1520						
1,760	310	4,000	41-3010 Lodging and Registration	4,000	4,000	4,000
373	-	3,000	41-3015 Meals and Mileage	3,000	3,000	3,000
133	33	200	41-3020 Commission Meetings and Meals	200	200	200
559	716	1,500	41-3040 Dues and Subscriptions	1,500	1,500	1,500
31,992	13,052	35,000	41-3310 Professional Services-Legal	26,500	26,500	26,500
480	171	2,000	41-3330 Professional Services-Technical	2,000	2,000	2,000
1,405	31,407	30,000	41-3630 Contracted Services	40,000	40,000	40,000
-	500	500	41-3815 Advertising	500	500	500
37,448	65,196	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
795	673	1,000	41-4210 Telephone Communications	1,000	1,000	1,000
785	551	2,000	41-4510 Office Supplies	2,000	2,000	2,000
-	-	500	41-4515 Equipment Non Capital	500	500	500
3,798	3,153	3,500	41-4580 Office Equipment/Furniture	1,500	1,500	1,500
36	33	2,000	41-4815 Vehicle Expense-Maintenance	2,000	2,000	2,000
1,542	1,426	2,000	41-4820 Vehicle Expense-Fuel	2,500	2,500	2,500
2,418	210	2,250	41-4830 Equipment Maintenance	2,250	2,250	2,250
<u>88,074</u>	<u>121,981</u>	<u>139,000</u>	Total	<u>139,000</u>	<u>139,000</u>	<u>139,000</u>
<u>758,886</u>	<u>836,826</u>	<u>920,277</u>	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	<u>953,132</u>	<u>953,132</u>	<u>953,132</u>

CITY OF ROSEBURG, OREGON
GENERAL FUND

LIBRARY DEPARTMENT

CURRENT OPERATIONS

Roseburg Public Library continued to make adjustments related to COVID-19 and incrementally added public service hours to the schedule. The library is open five days a week for a total of 32 hours.

Phase II renovations were completed by the end of 2021 with new carpet, lights, and technology in the Ford Room and new furniture and a large wall mural in the main library.

The Library utilized a K-12 Summer Learning Grant from the Oregon Community Foundation to expand outreach services. The Library purchased a minivan and installed a vehicle wrap to identify staff during visits to schools and parks. Over six weeks last summer, staff visited three schools, followed the Lunchbox Express meal delivery bus to several parks, and packaged 500 grab-and-go craft kits every week. The grant also funded a Library logo and a design for the annual Winter Reading Program.

The Library purchased a new microfilm reader/printer/scanner system with funding from the Whipple Foundation. Local newspapers from 1867 through 2014 are available.

Grants from the Douglas County Library Foundation and Whipple Foundation in addition to operating funds, donations, and memorials ensure the Library maintains a collection of about 80,000 popular materials for all ages.

GOALS – PRIOR 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.

GOALS – CURRENT YEAR

4. Restart in-person programming, including technology training for the public.
5. Expand Summer Reading Program activities for all ages.
6. Continue building community partnerships to enhance library services.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Library Director	1.0	1.0	1.0	1.0
Youth Services Librarian	1.0	1.0	1.0	1.0
Circulation Supervisor	0.5	0.5	0.5	0.5
Library Aide (4 positions)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.5	3.5	3.5	3.5

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - LIBRARY								
PERSONNEL SERVICES - 1610								
188,741	206,242	236,889	Salaries and Wages			249,471	249,471	249,471
80,488	100,706	130,188	Employee Benefits			145,618	145,618	145,618
269,229	306,948	367,077	Total			395,089	395,089	395,089
MATERIALS AND SERVICES - 1610								
679	400	2,150	41-3010	Lodging and Registration		2,150	2,150	2,150
190	-	750	41-3015	Meals and Mileage		750	750	750
6,651	5,198	5,975	41-3040	Dues and Subscriptions		5,770	5,770	5,770
-	-	250	41-3630	Contracted Services		250	250	250
2,239	3,715	4,900	41-3920	Support & Maintenance		4,700	4,700	4,700
17,046	13,500	8,850	41-3930	Contracted Services		9,600	9,600	9,600
480	480	490	41-4210	Telephone Communications		490	490	490
2,760	1,582	2,750	41-4510	Office Supplies		2,650	2,650	2,650
98	63	250	41-4520	Postage		150	150	150
3,476	1,543	3,000	41-4545	Materials and Supplies		3,000	3,000	3,000
24,995	24,997	25,500	41-4546	Collection Materials		26,265	26,265	26,265
3,541	2,195	-	41-4580	Office Equipment/Furniture		-	-	-
14,201	31,164	23,000	41-4810	Building & Grounds Maintenance		24,250	24,250	24,250
-	-	-	41-4820	Vehicle Fuel		1,000	1,000	1,000
30,226	28,338	33,000	41-5410	Utilities-Power		33,000	33,000	33,000
18,348	18,047	20,000	41-5420	Utilities-Natural Gas		28,225	28,225	28,225
6,933	6,928	11,000	41-5430	Utilities-Water		7,600	7,600	7,600
990	1,215	1,350	41-5435	Utilities-Sewer		1,480	1,480	1,480
1,797	1,813	2,750	41-5440	Utilities-Garbage Service		1,960	1,960	1,960
-	-	-	41-5710	Insurance-Automobile		486	486	486
2,339	2,508	2,810	41-5715	Insurance-General Liability		3,156	3,156	3,156
14,484	17,007	18,400	41-5720	Insurance-Property		20,216	20,216	20,216
214	214	250	41-5790	Insurance-Miscellaneous		250	250	250
151,687	160,907	167,425	Total			177,398	177,398	177,398
420,916	467,855	534,502	TOTAL LIBRARY			572,487	572,487	572,487

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 the 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. Complete the Washington Ave water line bore crossing project.
4. Complete the Hooker to Isabell 24" transmission main project.

DEPARTMENT GOALS-CURRENT YEAR

1. Complete rehabilitation of Stephens Street from Diamond Lake Blvd to Garden Valley Blvd.
2. Successful design and bidding of 24" transmission main replacement, Isabell Ave. to Newton Creek Drive.
3. Successful design and bidding of 18" main replacement, HWY 138, Douglas Ave. to Sunshine Road.
4. Successful design and bidding of storm improvement projects, Troost/Calkins/Harvard.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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
Design & Construction Manager	1.0	1.0	1.0	1.0
Seasonal	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	7.5	7.0	7.0	7.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - ENGINEERING DIVISION								
PERSONNEL SERVICES - 2020								
403,467	355,900	542,227	Salaries and Wages			558,267	558,267	558,267
246,755	248,629	409,238	Employee Benefits			424,486	424,486	424,486
650,222	604,529	951,465	Total			982,753	982,753	982,753
MATERIALS AND SERVICES - 2020								
4,264	710	7,000	43-3010	Lodging and Registration		5,000	5,000	5,000
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
216	161	300	43-3630	Professional Services-Contracted		-	-	-
-	1,212	2,500	43-3910	Hardware		2,500	2,500	2,500
814	794	1,000	43-4215	Cellular Phone		1,200	1,200	1,200
581	440	800	43-4510	Office Supplies		800	800	800
2,200	1,584	3,000	43-4545	Materials and Supplies		3,000	3,000	3,000
-	326	5,000	43-4580	Office Equipment/Furniture		1,000	1,000	1,000
-	-	1,200	43-4815	Vehicle Expense-Maintenance		1,200	1,200	1,200
8,233	5,227	23,300	Total			17,200	17,200	17,200
658,455	609,756	974,765	TOTAL ENGINEERING DIVISION			999,953	999,953	999,953

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

DEPARTMENT GOALS-CURRENT YEAR

1. Fully staff the Engineering Division.
2. Facilitate delivery of approximately \$9.5 million in capital improvements.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023	
GENERAL FUND (100) - ADMINISTRATION DIVISION									
PERSONNEL SERVICES - 2030									
228,231	246,608	259,123	Salaries and Wages			252,508	252,508	252,508	
125,061	150,808	167,516	Employee Benefits			161,305	161,305	161,305	
353,292	397,416	426,639	Total				413,813	413,813	413,813
MATERIALS AND SERVICES -2030									
99	474	3,500	43-3010	Lodging and Registration		3,500	3,500	3,500	
45	-	600	43-3015	Meals and Mileage		600	600	600	
-	-	300	43-3040	Dues and Subscriptions		300	300	300	
1,848	4,597	12,000	43-3310	Professional Services-Legal		12,000	12,000	12,000	
216	186	200	43-3630	Contracted Services		-	-	-	
1,175	923	1,000	43-4510	Office Supplies		1,000	1,000	1,000	
349	518	500	43-4545	Materials and Supplies		500	500	500	
-	559	4,000	43-4580	Office Equipment/Furniture		1,500	1,500	1,500	
-	87	1,000	43-4815	Vehicle Expense-Maintenance		1,000	1,000	1,000	
3,658	2,522	4,700	43-4820	Vehicle Expense-Fuel		7,000	7,000	7,000	
3,395	3,607	4,500	43-4830	Equipment Maintenance		4,500	4,500	4,500	
10,785	13,473	32,300	Total				31,900	31,900	31,900
364,077	410,889	458,939	TOTAL ADMINISTRATION DIVISION			445,713	445,713	445,713	

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. 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.

DIVISION GOALS – CURRENT YEAR

1. Fill vacant positions.
2. Complete budgeted facility improvements.
3. Continue to assess opportunities for energy savings.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - BUILDING MAINTENANCE							
PERSONNEL SERVICES - 2035							
141,871	130,348	166,741	Salaries and Wages		165,596	165,596	165,596
97,507	100,549	129,966	Employee Benefits		155,349	155,349	155,349
239,378	230,897	296,707	Total		320,945	320,945	320,945
MATERIALS AND SERVICES - 2035							
-	-	800	41-3010	Lodging and Registration	800	800	800
-	-	300	41-3015	Meals and Mileage	300	300	300
71	81	-	41-3690	Miscellaneous	-	-	-
480	454	500	41-4210	Telephone	500	500	500
494	894	1,000	41-4515	Small Tools	1,000	1,000	1,000
11,069	3,956	12,000	41-4545	Materials and Supplies	12,000	12,000	12,000
16,728	24,863	20,000	41-4810	Building and Grounds Maintenance	20,000	20,000	20,000
26,418	23,648	33,000	41-5410	Utilities-Power-City Hall	30,000	30,000	30,000
19,293	15,193	20,000	41-5420	Utilities-Natural Gas-City Hall	18,000	18,000	18,000
2,764	2,548	3,000	41-5430	Utilities-Water	3,600	3,600	3,600
360	468	700	41-5435	Utilities-Sewer	700	700	700
2,701	4,095	4,500	41-5440	Utilities-Garbage Service	5,000	5,000	5,000
1,291	1,298	1,600	41-5455	Utilities-Storm Drainage	1,700	1,700	1,700
81,669	77,498	97,400	Total		93,600	93,600	93,600
321,047	308,395	394,107	TOTAL BUILDING MAINTENANCE DEPARTMENT		414,545	414,545	414,545

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 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. Fill vacant positions.
2. Begin second round of television inspection of the storm system.
3. Repair damaged storm drainage assets with city forces as defects are discovered via television inspection.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - STREET DEPARTMENT							
PERSONNEL SERVICES - 2040							
609,460	589,144	696,092		Salaries and Wages	726,540	726,540	726,540
495,241	462,758	622,366		Employee Benefits	608,588	608,588	608,588
1,104,701	1,051,902	1,318,458	Total		1,335,128	1,335,128	1,335,128
MATERIALS AND SERVICES - 2040							
1,000	10	3,500	43-3010	Lodging and Registration	3,500	3,500	3,500
-	-	600	43-3015	Meals and Mileage	600	600	600
2,390	2,565	2,700	43-3350	Laboratory/Medical	2,700	2,700	2,700
289	161	400	43-3690	Contracted Services-Miscellaneous	-	-	-
1,520	1,734	1,500	43-4215	Cellular Phone	2,100	2,100	2,100
610	1,597	1,500	43-4220	Radio and Pagers	1,500	1,500	1,500
467	468	500	43-4290	Communications Miscellaneous	500	500	500
43	6	200	43-4510	Office Supplies	200	200	200
4,040	1,576	3,000	43-4515	Small Tools	3,500	3,500	3,500
3,129	1,336	6,000	43-4540	Chemicals	6,000	6,000	6,000
7,270	7,914	8,000	43-4545	Materials and Supplies	9,700	9,700	9,700
3,552	3,639	4,500	43-4555	Safety Equipment and Supplies	4,500	4,500	4,500
42,411	47,342	50,000	43-4560	Paint and Signs	55,000	55,000	55,000
87	204	300	43-4580	Office Equipment/Furniture	300	300	300
6,677	10,838	11,000	43-4810	Building and Ground Maintenance	11,000	11,000	11,000
20,430	20,434	30,000	43-4815	Vehicle Expense-Maintenance	35,000	35,000	35,000
36,855	29,154	50,000	43-4820	Vehicle Expense-Fuel	75,000	75,000	75,000
5,884	5,896	7,000	43-4825	Vehicle Tires	7,000	7,000	7,000
8,292	5,326	10,000	43-4830	Equipment Maintenance	10,000	10,000	10,000
20,700	38,843	50,000	43-4835	Road and Bridge Maintenance	50,000	50,000	50,000
3,590	2,325	5,000	43-4837	Tree Removal/Maintenance	5,000	5,000	5,000
5,165	5,376	6,000	43-4847	Street Sweeper Debris Disposal	6,500	6,500	6,500
11	74	500	43-4850	Equipment Rental	500	500	500
438	195	-	43-4855	General Maintenance	-	-	-
1,841	2,587	3,000	43-5120	General Uniform	3,000	3,000	3,000
10,516	9,338	11,000	43-5410	Utilities-Power	12,100	12,100	12,100
6,295	6,349	7,000	43-5420	Utilities-Gas	7,900	7,900	7,900
9,983	11,489	14,000	43-5430	Utilities-Water	15,000	15,000	15,000
787	787	900	43-5435	Utilities-Sewer	1,100	1,100	1,100
5,891	1,917	8,000	43-5440	Utilities-Garbage Service	8,000	8,000	8,000
5,958	5,990	6,700	43-5455	Utilities-Storm Drainage	7,000	7,000	7,000
13,594	14,696	15,400	43-5710	Insurance-Automobile	17,700	17,700	17,700
15,832	16,915	19,500	43-5715	Insurance-General Liability	22,400	22,400	22,400
4,366	5,127	6,500	43-5720	Insurance-Property	7,200	7,200	7,200
7,454	7,453	8,400	43-5740	Insurance-Equipment	9,200	9,200	9,200
855	855	1,000	43-5790	Insurance-Miscellaneous	1,100	1,100	1,100
258,222	270,516	353,600	Total		401,800	401,800	401,800
1,362,923	1,322,418	1,672,058	TOTAL STREET DEPARTMENT		1,736,928	1,736,928	1,736,928

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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - STREET LIGHT DIVISION							
MATERIALS AND SERVICES - 2045							
15,648	13,853	20,000	43-4840	Traffic Signal Maintenance	20,000	20,000	20,000
12,187	25,855	20,000	43-4845	Street Light Maintenance	35,000	35,000	35,000
9,276	8,978	15,000	43-5410	Utilities-Power City Owned	12,000	12,000	12,000
27,388	26,148	35,000	43-5460	Utilities-Traffic Lights	30,000	30,000	30,000
320,085	286,976	350,000	43-5465	Street Light Rentals	300,000	300,000	300,000
384,584	361,810	440,000	Total		397,000	397,000	397,000
384,584	361,810	440,000	TOTAL STREET LIGHTS DIVISION		397,000	397,000	397,000
3,091,086	3,013,268	3,939,869	TOTAL PUBLIC WORKS DEPARTMENT		3,994,139	3,994,139	3,994,139

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

DEPARTMENT GOALS - CURRENT YEAR

1. Complete Sunshine Trails Project.
2. Resume recreation programs and events (post-Covid).
3. Create new recreation opportunities.
4. Continue to identify volunteer opportunities within the parks system.
5. Be prepared for grant funding opportunities for parks and multi-use path improvements.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - PARKS DEPARTMENT								
PERSONNEL SERVICES - 2550								
138,132	143,296	157,697	Salaries and Wages			143,276	143,276	143,276
94,717	102,045	118,149	Employee Benefits			98,542	98,542	98,542
232,849	245,341	275,846	Total			241,818	241,818	241,818
MATERIALS AND SERVICES - 2550								
2,380	740	2,500	45-3010	Lodging and Registration		2,500	2,500	2,500
554	-	700	45-3015	Meals and Mileage		700	700	700
915	1,435	1,500	45-3040	Dues and Subscriptions		1,500	1,500	1,500
108	80	100	45-3630	Contracted Services		-	-	-
650	5,870	4,800	45-3835	Neighborhood/Information Program		4,800	4,800	4,800
251	3,387	3,300	45-3838	Recreation Program		4,000	4,000	4,000
164	120	400	45-4510	Office Supplies		500	500	500
119	410	400	45-4545	Materials and Supplies		600	600	600
6,767	5,588	10,000	45-4565	Volunteers-Project Materials		10,000	10,000	10,000
17	756	-	45-4810	Building and Grounds Maintenance		-	-	-
-	18	100	45-4815	Vehicle Expense-Maintenance		100	100	100
-	-	200	45-4820	Vehicle Expense-Fuel		200	200	200
11,925	18,404	24,000	Total			24,900	24,900	24,900
244,774	263,745	299,846	TOTAL PARKS ADMINISTRATION			266,718	266,718	266,718

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. 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).

DEPARTMENT GOALS - CURRENT YEAR

1. Begin collecting GIS data for irrigation systems.
2. Implement cloud based irrigation control at Sunshine Park.
3. Improve baseball fields at Sunshine Park.

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

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Park Maintenance I	3.75	3.75	3.75	3.75
Park Maintenance II	4.0	4.0	4.0	4.0
Park Maintenance III	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>
	13.0	13.0	13.0	13.0

CITY OF ROSEBURG, OREGON									
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023	
GENERAL FUND (100) - PARKS DEPARTMENT									
PERSONNEL SERVICES - 2555									
576,807	601,127	634,487	Salaries and Wages			662,676	662,676	662,676	
424,353	447,645	529,616	Employee Benefits			537,125	537,125	537,125	
1,001,160	1,048,772	1,164,103	Total				1,199,801	1,199,801	1,199,801
MATERIALS AND SERVICES - 2555									
716	910	2,000	45-3010	Lodging and Registration		2,000	2,000	2,000	
493	-	500	45-3015	Meals and Mileage		500	500	500	
585	641	800	45-3040	Dues and Subscriptions		800	800	800	
4,852	4,360	5,500	45-3630	Technical		5,500	5,500	5,500	
20,135	15,410	18,000	45-3650	Contracted Services/Arborist		18,000	18,000	18,000	
46,720	52,886	48,000	45-3665	Contracted Services/Personnel		48,000	48,000	48,000	
31	-	-	45-3690	Miscellaneous		-	-	-	
480	454	500	45-4210	Telephone Communications		500	500	500	
385	399	700	45-4215	Cellular Phone		1,500	1,500	1,500	
7,301	6,590	9,000	45-4515	Small Tools		10,000	10,000	10,000	
28,589	26,422	28,000	45-4540	Fertilizer and Chemicals		32,000	32,000	32,000	
25,778	27,459	25,000	45-4545	Materials and Supplies		27,000	27,000	27,000	
40,976	43,210	40,000	45-4810	Building and Grounds Maintenance		48,000	48,000	48,000	
17,250	20,980	22,000	45-4811	Landscape Maintenance		22,000	22,000	22,000	
32,354	36,499	35,000	45-4812	Turf & Irrigation Maintenance		36,000	36,000	36,000	
3,832	2,968	4,500	45-4815	Vehicle Expense-Maintenance		4,500	4,500	4,500	
25,581	20,289	20,000	45-4820	Vehicle Expense-Fuel		30,000	30,000	30,000	
812	1,292	3,000	45-4825	Vehicle Tires		3,000	3,000	3,000	
21,191	21,603	18,000	45-4830	Equipment Maintenance		22,000	22,000	22,000	
-	1,192	1,000	45-4850	Equipment Rental		1,000	1,000	1,000	
5,432	10,510	9,000	45-4875	Vandalism		14,000	14,000	14,000	
4,320	3,557	3,600	45-5120	Uniforms		3,600	3,600	3,600	
34,641	37,857	36,000	45-5410	Utilities-Power		36,000	36,000	36,000	
3,974	2,871	4,000	45-5420	Utilities-Natural Gas		4,500	4,500	4,500	
41,745	50,004	54,000	45-5430	Utilities-Water		60,000	60,000	60,000	
9,413	9,164	11,400	45-5435	Utilities-Sewer		11,400	11,400	11,400	
31,562	32,880	37,000	45-5440	Utilities-Garbage		40,000	40,000	40,000	
14,886	14,976	15,000	45-5455	Utilities-Storm Drainage		15,700	15,700	15,700	
5,482	5,285	6,300	45-5710	Insurance-Automobile		6,300	6,300	6,300	
7,867	8,436	9,000	45-5715	Insurance-General Liability		10,400	10,400	10,400	
17,827	20,933	26,200	45-5720	Insurance-Property		28,800	28,800	28,800	
7,978	8,525	9,000	45-5740	Insurance-Equipment		10,400	10,400	10,400	
713	713	1,000	45-5790	Insurance-Miscellaneous		1,100	1,100	1,100	
463,901	489,275	503,000	Total				554,500	554,500	554,500
1,465,061	1,538,047	1,667,103	TOTAL PARKS MAINTENANCE				1,754,301	1,754,301	1,754,301
1,709,835	1,801,792	1,966,949	TOTAL PARKS DEPARTMENT				2,021,019	2,021,019	2,021,019

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. Manage and reduce backlog of cases that have increased significantly during the pandemic restrictions.
2. Transfer court records to LaserFiche for ongoing maintenance and retrieval with integration to the Court software.

DEPARTMENT GOALS – CURRENT YEAR

1. Continue to manage and reduce backlog of cases that have increased significantly during the pandemic restrictions.
2. Continue the transfer of 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
<div>GENERAL FUND (100) - MUNICIPAL COURT</div>								
PERSONNEL SERVICES - 3010								
197,686	195,454	210,363	Salaries and Wages			218,103	218,103	218,103
117,479	125,046	116,549	Employee Benefits			121,482	121,482	121,482
315,165	320,500	326,912	Total			339,585	339,585	339,585
MATERIALS AND SERVICES - 3010								
200	-	1,950	42-3010	Lodging and Registration		2,700	2,700	2,700
218	-	800	42-3015	Meals and Mileage		900	900	900
225	425	500	42-3040	Dues and Subscriptions		500	500	500
-	-	500	42-3055	Personnel Training		500	500	500
72,000	72,000	86,000	42-3335	Professional Services-Prosecution		74,000	74,000	74,000
72,000	66,000	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
549	867	6,500	42-3690	Contracted Services		6,500	6,500	6,500
315	85	1,000	42-3875	Jury and Subpoena Fees		1,000	1,000	1,000
1,864	2,594	3,500	42-3885	Banking Fees		6,000	6,000	6,000
6,403	8,568	9,460	42-3920	Technology-Support and Maintenance		9,500	9,500	9,500
3,506	3,872	4,500	42-4510	Office Supplies		4,700	4,700	4,700
1,270	-	500	42-4515	Equipment Non Capital		700	700	700
6,000	6,000	6,000	42-4615	Rent-Building		6,000	6,000	6,000
-	145	-	42-4830	Repairs and Maintenance-Equipment		-	-	-
189,550	185,556	218,210	Total			210,000	210,000	210,000
504,715	506,056	545,122	TOTAL MUNICIPAL COURT			549,585	549,585	549,585

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 eight 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 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 25 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. There are two School Resource Officers (SRO) positions for the Roseburg School District, which are filled when staffing allows. One full-time and 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 detectives, two who are assigned to the Douglas Interagency Narcotics Team (DINT), and one Property/Evidence Technician. The Traffic Unit has two positions, which are filled when staffing allows. The Community Resources Office consists of one administrative sergeant. The Records Division is supervised by an Administrative Assistant and staffed by two full-time and one half-time Records Specialists.

DEPARTMENT GOALS/SIGNIFICANT ACHIEVEMENTS – PRIOR YEAR

1. We fully trained Criminal Detectives to conduct focused digital investigations into those who intend to commit crimes against children.
2. Finalized and began implementing lethality assessments in domestic violence incidents.

DEPARTMENT GOALS – CURRENT YEAR

1. Increase employment levels to get fully staffed, which will enable us to fill all TDY positions.
2. Continue to evaluate and improve response to the unhoused and camp cleanups.

PERSONNEL HISTORY	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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	21.0
Detective	5.0	5.0	5.0	5.0
School Resource Officer	3.0	3.0	3.0	2.0
Community Service Officer	1.0	1.0	1.0	2.0
Records Specialist	2.0	2.0	2.0	2.5
Administrative Tech	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL	43	43	43	44.5

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - POLICE DEPARTMENT								
PERSONNEL SERVICES - 3510								
3,498,893	3,678,754	4,006,080	Salaries and Wages			4,144,422	4,144,422	4,144,422
2,402,140	2,615,947	3,003,008	Employee Benefits			3,130,013	3,130,013	3,130,013
5,901,033	6,294,701	7,009,088	Total					
MATERIALS AND SERVICES - 3510								
8,035	13,367	20,000	42-3010	Lodging and Registration		30,000	30,000	30,000
2,407	1,412	7,000	42-3015	Meals and Mileage		7,000	7,000	7,000
847	4,347	4,500	42-3040	Dues and Subscriptions		6,000	6,000	6,000
9,918	16,495	45,000	42-3090	Training-Equipment		46,000	46,000	46,000
702	1,134	10,000	42-3310	Professional Services-Legal		10,000	10,000	10,000
387	-	500	42-3345	Personnel Testing		500	500	500
50,108	256	500	42-3630	Contracted Services-Misc		3,000	3,000	3,000
434,173	424,526	458,400	42-3635	Contracted Services-Dispatch		472,155	472,155	472,155
174,350	146,112	275,000	42-3645	Jail Expenses		283,000	283,000	283,000
261	259	1,000	42-3835	Neighborhood Program		1,000	1,000	1,000
-	1,963	2,500	42-3910	Hardware Non Capital		2,500	2,500	2,500
62,048	66,343	68,000	42-3920	Technology-Support and Maintenance		70,000	70,000	70,000
468	468	550	42-4210	Telephone Communications		600	600	600
15,710	19,236	26,500	42-4215	Cellular Phone		26,500	26,500	26,500
2,217	13,872	7,500	42-4220	Radio Communications		7,500	7,500	7,500
7,890	8,977	9,000	42-4510	Office Supplies		10,000	10,000	10,000
29,311	22,016	11,000	42-4515	Supplies-Equipment Non Capital		11,500	11,500	11,500
1,047	645	1,800	42-4520	Postage		1,800	1,800	1,800
22,971	14,348	13,000	42-4545	Materials and Supplies		13,000	13,000	13,000
170	533	500	42-4565	Volunteers Program		500	500	500
1,610	1,953	1,500	42-4575	Printing		2,000	2,000	2,000
1,166	477	1,500	42-4580	Office Equipment/Furniture		2,000	2,000	2,000
5,155	5,870	10,000	42-4585	K-9		10,000	10,000	10,000
1,038	3,841	3,000	42-4590	Supplies-Miscellaneous		3,000	3,000	3,000
27,019	24,650	40,000	42-4810	Building and Grounds Maintenance		40,000	40,000	40,000
37,595	30,123	35,000	42-4815	Vehicle Expense-Maintenance		35,000	35,000	35,000
48,733	42,994	72,000	42-4820	Vehicles Expense-Fuel		72,000	72,000	72,000
7,942	8,267	9,000	42-4825	Vehicles Expense-Tires		11,000	11,000	11,000
498	771	775	42-4830	Equipment		1,000	1,000	1,000
38,095	39,562	36,000	42-5120	Uniforms		36,000	36,000	36,000
23,429	25,634	29,175	42-5410	Utilities-Power		29,175	29,175	29,175
8,944	8,852	11,900	42-5420	Utilities-Gas		11,900	11,900	11,900
3,525	3,997	6,075	42-5430	Utilities-Water		6,350	6,350	6,350
2,588	2,589	3,600	42-5435	Utilities-Sewer		3,100	3,100	3,100
1,305	1,323	1,750	42-5440	Utilities-Garbage Service		1,750	1,750	1,750
2,979	2,995	3,100	42-5455	Utilities-Storm Drainage		3,150	3,150	3,150
16,122	21,672	23,000	42-5710	Insurance-Automobile		28,000	28,000	28,000
93,758	98,666	113,475	42-5715	Insurance-General Liability		128,000	128,000	128,000
9,634	11,313	14,150	42-5720	Insurance-Property		14,150	14,150	14,150
282	282	300	42-5740	Insurance-Equipment		315	315	315
2,352	2,352	2,510	42-5790	Insurance-Miscellaneous		3,000	3,000	3,000
1,156,789	1,094,492	1,380,060	Total					
7,057,822	7,389,193	8,389,148	TOTAL POLICE DEPARTMENT					
						8,717,880	8,717,880	8,717,880

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 2022-23 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 plan on increasing community preparedness for mass casualty events through training and collaboration with local response agencies and community partners. We will also increase our own response capabilities by updating and enhancing our water rescue program. In fiscal year 21-22, we increased the City's critical infrastructure resiliency by installing emergency backup power generators at Station 2 and Station 3, and we will continue infrastructure improvements this fiscal year by installing security fencing and cameras at both sub-stations.

DEPARTMENT GOALS – PRIOR YEAR

1. Completed succession planning and training for new administrative team members.
2. Enhanced citywide emergency preparedness by installing emergency power generators at Fire Department substations.
3. Evaluated and updated existing policy and procedure manual.

DEPARTMENT GOALS – CURRENT YEAR

1. Increase community preparedness for emergencies through collaborative training and planning with community partners.
2. Increase security of critical infrastructure by installing fencing and cameras at Fire Department sub-stations.
3. Enhance water rescue capabilities with training, equipment, and policies.

PERSONNEL HISTORY

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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	1.0	0.0	0.0
Department Technician	0.0	0.0	1.0	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	42.0	42.0	42.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100) - FIRE DEPARTMENT								
PERSONNEL SERVICES - 4010								
4,020,008	4,066,619	4,244,434	Salaries and Wages			4,445,724	4,445,724	4,445,724
2,689,211	2,727,289	3,055,567	Employee Benefits			3,183,240	3,183,240	3,183,240
6,709,219	6,793,908	7,300,001	Total					
MATERIALS AND SERVICES - 4010								
5,461	1,008	15,000	42-3010	Lodging and Registration		16,000	16,000	16,000
2,079	767	5,000	42-3015	Meals and Mileage		5,000	5,000	5,000
4,796	8,413	14,000	42-3040	Dues and Subscriptions		15,000	15,000	15,000
4,415	8,397	7,500	42-3055	Personnel Training		6,000	6,000	6,000
5,442	7,800	15,000	42-3310	Professional Services-Legal		15,000	15,000	15,000
5,600	5,600	6,000	42-3330	Professional Services-Technical		5,600	5,600	5,600
6,380	9,303	10,000	42-3350	Professional Services-Laboratory/Medical		10,000	10,000	10,000
79,644	86,322	92,000	42-3635	Contracted Services-Dispatch		97,000	97,000	97,000
1,988	1,663	2,000	42-3690	Contracted Services-Misc		1,250	1,250	1,250
3,984	3,923	4,000	42-3835	Neighborhood/Education Programs		3,500	3,500	3,500
-	-	5,000	42-3865	Haz-Mat Response		5,000	5,000	5,000
1,423	1,196	1,000	42-3910	Hardware Non Capital		1,000	1,000	1,000
17,180	17,243	21,000	42-3920	Technology-Support and Maintenance		27,000	27,000	27,000
1,719	1,552	2,000	42-4210	Telephone Communications		1,800	1,800	1,800
7,379	6,451	7,000	42-4215	Cellular Phone		7,000	7,000	7,000
8,802	4,365	5,500	42-4220	Radio Communications		5,500	5,500	5,500
4,937	4,839	5,000	42-4510	Office Supplies		4,500	4,500	4,500
30,363	42,165	22,000	42-4515	Equipment Non Capital/Engine Equipment		23,000	23,000	23,000
387	105	750	42-4520	Postage		500	500	500
18,596	26,887	20,000	42-4545	Materials and Supplies		22,000	22,000	22,000
4,392	4,369	4,000	42-4555	Extinguishing Agents		4,000	4,000	4,000
2,868	920	2,000	42-4580	Office Equipment/Furniture		3,000	3,000	3,000
45,334	40,869	42,000	42-4810	Building and Grounds Maintenance		43,000	43,000	43,000
56,315	94,665	65,000	42-4815	Vehicle Expense-Maintenance		72,000	72,000	72,000
19,579	17,301	25,000	42-4820	Vehicle Expense-Fuel		33,000	33,000	33,000
7,674	7,452	8,500	42-4825	Vehicle Tires		9,250	9,250	9,250
12,471	11,994	20,000	42-4830	Equipment Maintenance		15,000	15,000	15,000
16,320	9,132	19,000	42-5115	Safety Clothing		24,500	24,500	24,500
11,608	12,210	15,000	42-5120	Uniforms		12,000	12,000	12,000
30,662	32,461	35,000	42-5410	Utilities-Power		32,000	32,000	32,000
14,210	13,687	16,000	42-5420	Utilities-Gas		17,000	17,000	17,000
6,689	6,990	11,000	42-5430	Utilities-Water		12,500	12,500	12,500
3,368	3,368	3,900	42-5435	Utilities-Sewer		4,000	4,000	4,000
2,633	2,781	3,200	42-5440	Utilities-Garbage		3,300	3,300	3,300
4,369	4,393	5,000	42-5455	Utilities-Storm Drain		5,000	5,000	5,000
16,914	17,451	20,000	42-5710	Insurance-Automobile		25,000	25,000	25,000
11,693	12,539	15,000	42-5715	Insurance-General Liability		16,000	16,000	16,000
12,072	14,175	18,000	42-5720	Insurance-Property		19,000	19,000	19,000
6,628	6,628	7,300	42-5740	Insurance-Equipment		7,300	7,300	7,300
1,069	1,069	1,400	42-5790	Insurance-Miscellaneous		1,300	1,300	1,300
497,443	552,453	596,050	Total					
7,206,662	7,346,361	7,896,051	TOTAL FIRE DEPARTMENT					
						8,258,764	8,258,764	8,258,764

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 2022-23

\$ 9,000 New copier to replace the Utility Billing copier on the Finance Floor
\$17,500 Half of the capital cost of replacement of Engineering Work Stations
\$16,000 Capital improvements with citywide benefits (to be finalized)
\$42,500 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, 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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GENERAL FUND (100)								
CAPITAL OUTLAY - 7575								
-	7,067	25,000	41-7020	Equipment Acquisition-General Fund		42,500	42,500	42,500
76,959	-	50,000	41-7020	Equipment Acquisition-IT		-	-	-
76,959	7,067	75,000	Total			42,500	42,500	42,500
TRANSFERS - 9090								
50,000	50,000	50,000	49-8832	Transfer to Park Improvement		50,000	50,000	50,000
675,000	775,000	795,000	49-8833	Transfer to Equipment Fund		795,000	795,000	795,000
75,000	100,000	100,000	49-8836	Transfer to Facilities Improvement		100,000	100,000	100,000
800,000	925,000	945,000	Total			945,000	945,000	945,000
OTHER REQUIREMENTS - 9093								
21,000	35,318	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
-	60,000	85,000	45-9100	Other Requirments		55,000	55,000	55,000
21,000	95,318	171,000	Total			141,000	141,000	141,000
24,062,857	24,899,530	28,233,938	TOTAL EXPENDITURES			29,265,896	29,265,896	29,265,896
OPERATING CONTINGENCY - 9091								
-	-	1,000,000	60-9010			1,000,000	1,000,000	1,000,000
8,467,378	9,988,809	5,925,656	60-9410	UNAPPROPRIATED ENDING FUND BALANCE		7,282,699	7,282,699	7,282,699
8,467,378	9,988,809	6,925,656	TOTAL FUND BALANCE			8,282,699	8,282,699	8,282,699
32,530,235	34,888,339	35,159,594	TOTAL EXPENDITURES & ENDING FUND BALANCE			37,548,595	37,548,595	37,548,595



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

SPECIAL REVENUE FUNDS

Grant Special Revenue Fund	73-75
Hotel/Motel Tax Fund	76-77
Street Lights and Sidewalk Fund	78-80
Bike Trail Fund	81-82
Golf Fund.....	83-84
Economic Development Fund	85-86
Library Special Revenue Fund	87-88
American Rescue Plan Special Revenue Fund	89-90
Assessment Improvement Fund	91-92
Stewart Trust Fund	93-94



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. The following table presents the grants that are anticipated to be received in the fiscal year 2022-23.

DEPARTMENT	PROJECT / GRANT NAME	GRANTING AGENCY	GRANT AMOUNT	CITY MATCH AMOUNT	EXPENDITURE CY BUDGET AMOUNT
ADMINISTRATION	MEDICAL EDUCATION	STATE OF OREGON	5,000,000	-	5,000,000
ADMINISTRATION	NAVIGATION CENTER	STATE OF OREGON	1,000,000	-	1,000,000
COMMUNITY DEV	REGIONAL HOUSING REHABILITATION	FED - HUD (CDBG)	500,000	-	500,000
COMMUNITY DEV	EMERGING SMALL BUSINESS ASSIST.	FED - HUD (CDBG)	500,000	-	500,000
COMMUNITY DEV	COVID-19 REGIONAL HOUSING REHAB	FED - HUD (CDBG)	500,000	-	500,000
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	5,446	5,446	10,892
			<u>7,505,446</u>	<u>5,446</u>	<u>7,510,892</u>

CITY OF ROSEBURG, OREGON						
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022	SUMMARY	PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
GRANT SPECIAL REVENUE FUND (220)						
RESOURCES:						
1,152,261	2,376,916	2,069,500	Intergovernmental Revenue	7,505,446	7,505,446	7,505,446
-	-	-	Interfund transfers	-	-	-
-	-	-	Donations	-	-	-
2,734	1,278	1,000	Interest	5,000	5,000	5,000
1,154,995	2,378,194	2,070,500	Total Operating Revenues	7,510,446	7,510,446	7,510,446
86,370	92,042	92,049	Beginning Fund Balance	1,272,471	1,272,471	1,272,471
1,241,365	2,470,236	2,162,549	TOTAL RESOURCES	8,782,917	8,782,917	8,782,917
REQUIREMENTS						
Operating Budget:						
1,149,323	853,299	1,069,500	Materials and Services	3,710,891	3,710,891	3,710,891
1,149,323	853,299	1,069,500	Total Operating Budget	3,710,891	3,710,891	3,710,891
-	24,089	1,000,000	Capital Outlay	5,000,000	5,000,000	5,000,000
1,149,323	877,388	2,069,500	Total Expenditures	8,710,891	8,710,891	8,710,891
-	-	-	Contingency	-	-	-
-	-	93,049	Reserved for Future Expenditure	72,026	72,026	72,026
92,042	1,592,848	-	Unappropriated Ending Fund Balance	-	-	-
1,241,365	2,470,236	2,162,549	TOTAL REQUIREMENTS	8,782,917	8,782,917	8,782,917

			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			GRANT FUND (220)					
86,370	92,042	92,049	220-00-00-301 BEGINNING FUND BALANCE			1,272,471	1,272,471	1,272,471
			REVENUES - (220)					
861,194	876,916	552,000	20-20-331120	Federal Grants		1,505,446	1,505,446	1,505,446
-	-	12,500	50-20-332100	State Grants-SHPO		-	-	-
800	1,500,000	1,500,000	50-20-332120	State Grants		6,000,000	6,000,000	6,000,000
290,267	-	5,000	20-20-334120	Local Grants		-	-	-
2,734	1,278	1,000	60-40-371100	Interest Income		5,000	5,000	5,000
1,154,995	2,378,194	2,070,500	Total			7,510,446	7,510,446	7,510,446
1,241,365	2,470,236	2,162,549	TOTAL REVENUES & BEGINNING FUND BALANCE			8,782,917	8,782,917	8,782,917
			MATERIALS AND SERVICES - 1010					
-	29,073	-	41-4546	Medical & Protective Supplies		-	-	-
-	6,043	-	41-4547	Disinfecting Public Areas & Other Facilities		-	-	-
-	25,037	-	41-4548	Public Safety Measures		-	-	-
-	495,259	-	41-4549	Economic Supports		-	-	-
-	-	500,000	41-4549	Contracted Services- Navigation Center		2,200,000	2,200,000	2,200,000
-	555,412	500,000				2,200,000	2,200,000	2,200,000
			MATERIALS AND SERVICES - 1520					
960,608	170,073	62,500	41-3630	Contracted Services		1,500,000	1,500,000	1,500,000
960,608	170,073	62,500	Total			1,500,000	1,500,000	1,500,000
			MATERIALS AND SERVICES - 3510					
861	-	-	42-3010	Lodging and Registration		-	-	-
450	-	-	42-3015	Meals and Mileage		-	-	-
185,067	126,871	500,000	42-3630	Contracted Services		-	-	-
-	-	5,000	42-4515	Supplies-Equipment Non Capital		10,891	10,891	10,891
2,337	943	2,000	42-5120	Uniforms		-	-	-
188,715	127,814	507,000	Total			10,891	10,891	10,891
1,149,323	853,299	1,069,500	TOTAL MATERIALS AND SERVICES			3,710,891	3,710,891	3,710,891
			CAPITAL OUTLAY - 7575					
-	24,089	1,000,000	41-7063	Improvements-Grants		5,000,000	5,000,000	5,000,000
-	24,089	1,000,000	Total			5,000,000	5,000,000	5,000,000
1,149,323	877,388	2,069,500	TOTAL EXPENDITURES			8,710,891	8,710,891	8,710,891
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	93,049	60-9210			72,026	72,026	72,026
92,042	1,592,848	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,241,365	2,470,236	2,162,549	TOTAL EXPENDITURES & ENDING FUND BALANCE			8,782,917	8,782,917	8,782,917

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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			HOTEL/MOTEL TAX FUND (240)					
555,109	538,714	744,646	240-00-00-301	BEGINNING FUND BALANCE		1,186,388	1,186,388	1,186,388
			REVENUES - (240)					
1,010,113	1,376,131	1,250,000	78-40-315200	Hotel/Motel Tax		1,500,000	1,500,000	1,500,000
5,936	11,375	-	78-40-315100	Penalty and Interest		-	-	-
11,651	5,057	6,000	60-40-371100	Interest Income		6,500	6,500	6,500
1,027,700	1,392,563	1,256,000	Total			1,506,500	1,506,500	1,506,500
1,582,809	1,931,277	2,000,646	TOTAL REVENUES & BEGINNING FUND BALANCE			2,692,888	2,692,888	2,692,888
			MATERIALS AND SERVICES - 7474					
40,185	34,432	35,415	46-3210	City Services-Management		34,389	34,389	34,389
26,853	-	250,000	46-3622	Tourism Promotion		250,000	250,000	250,000
10,413	1,395	-	46-3620	V & C Local Events		-	-	-
500,000	450,000	450,000	46-3625	Contracted Services-Tourism		500,000	500,000	500,000
577,451	485,827	735,415	Total			784,389	784,389	784,389
			TRANSFER - 9090					
319,009	441,285	399,477	49-8829	Transfer to Street Light/Sidewalk Fund		482,039	482,039	482,039
95,635	132,291	119,758	49-8855	Transfer to Economic Development		144,509	144,509	144,509
25,000	-	-	49-8832	Transfer to Park Improvement Fund		-	-	-
27,000	-	-	49-8836	Transfer to Facility Fund		-	-	-
466,644	573,576	519,235	Total			626,548	626,548	626,548
1,044,095	1,059,403	1,254,650	TOTAL EXPENDITURES			1,410,937	1,410,937	1,410,937
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	745,996	60-9210			1,281,951	1,281,951	1,281,951
538,714	871,874	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
1,582,809	1,931,277	2,000,646	TOTAL EXPENDITURES & ENDING FUND BALANCES			2,692,888	2,692,888	2,692,888

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 2022-23 are listed in Table T-1.

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			STREET LIGHT/SIDEWALK FUND (290)					
382,918	416,486	608,593	00-00-301000	BEGINNING FUND BALANCE		510,915	510,915	510,915
			REVENUES - (290)					
8,985	3,267	3,500	60-40-371100	Interest Income		3,500	3,500	3,500
1,588	-	-	30-30-361200	Assessments-S/W		-	-	-
3,291	-	-	30-30-385100	Miscellaneous		-	-	-
319,009	441,284	399,477	00-00-391124	Transfer from Hotel/Motel Fund		482,039	482,039	482,039
332,873	444,551	402,977	Total			485,539	485,539	485,539
715,791	861,037	1,011,570	TOTAL REVENUES & BEGINNING FUND BALANCE			996,454	996,454	996,454
			MATERIALS AND SERVICES - 7474					
7,726	9,194	11,011	43-3210	City Services-Management		9,857	9,857	9,857
73,983	75,141	77,644	43-3230	City Services-Public Works		79,565	79,565	79,565
81,709	84,335	88,655	Total			89,422	89,422	89,422
			CAPITAL OUTLAY - 7575					
-	16,723	10,000	43-7045	Sidewalks-New Construction		85,000	85,000	85,000
198,213	236,471	240,000	43-7046	Sidewalks-Reconstruction		312,500	312,500	312,500
19,383	15,625	10,000	43-7047	Improve-Street Lights/Signals		10,000	10,000	10,000
-	-	150,000	43-7048	Traffic Signals		-	-	-
217,596	268,819	410,000	Total			407,500	407,500	407,500
299,305	353,154	498,655	TOTAL EXPENDITURES			496,922	496,922	496,922
			OPERATING CONTINGENCY - 9091					
-	-	512,915	60-9010			499,532	499,532	499,532
416,486	507,883	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
715,791	861,037	1,011,570	TOTAL EXPENDITURES & ENDING FUND BALANCE			996,454	996,454	996,454



TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2022-23

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,400,000				
Slurry Seals (Non-Capital)*			200,000		
Overlays (Capital)			1,200,000		
ADA Improvements	227,500	227,500			
Fire Station Driveways	45,000	45,000			
Misc New Sidewalk	85,000	85,000			
Garden Valley IAMP	100,000		100,000*		
CIPP Storm Project(s)	625,000				
Vine/Alameda/Church				625,000	
Open Cut Storm Drainage Repairs	1,745,000				
**Troost/Calkins Storm Improvements	1,100,000			1,100,000	
**Rainbow/Haggerty Storm Improvements	545,000			545,000	
TBD				100,000	
In house Storm Projects	0				
Street Construction Projects	0				
Miscellaneous					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	85,000			85,000	
Vehicles					
Fulton Roof	212,500			212,500	
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Capital Projects Total	6,520,000	407,500	1,200,000	2,767,500	200,000

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

**business Oregon ARPA grant \$1,570,064

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. The City recently received a grant for development of the Sunshine Trails project which is planned for FY 23.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			BIKE TRAIL FUND (250)					
47,219	180,850	201,100	250-00-00-3010	BEGINNING FUND BALANCE		236,265	236,265	236,265
			REVENUES - (250)					
17,046	18,517	18,000	40-20-332510	Gasoline Subvention		18,100	18,100	18,100
111,304	-	132,450	40-30-332120	Other Grants		148,790	148,790	148,790
2,817	1,465	1,700	60-40-371100	Interest Income		1,500	1,500	1,500
10,000	10,000	10,000	85-40-391131	Transfer from Transportation Fund		10,000	10,000	10,000
-	-	4,173	85-40-391283	Transfer from ARPA Special Revenue Fund		-	-	-
141,167	29,982	166,323	Total			178,390	178,390	178,390
188,386	210,832	367,423	TOTAL REVENUES & BEGINNING FUND BALANCE			414,655	414,655	414,655
			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					
330	3,300	147,610	45-7035	Bike Trail Improvements		280,000	280,000	280,000
7,536	3,300	157,610	TOTAL EXPENDITURES			290,000	290,000	290,000
			OPERATING CONTINGENCY - 9091					
-	-	209,813	60-9010			124,655	124,655	124,655
180,850	207,532	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
188,386	210,832	367,423	TOTAL EXPENDITURES & ENDING FUND BALANCE			414,655	414,655	414,655

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 2022-23 beginning fund balance is expected to be slightly lower 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, irrigation pump station improvements, and roofing improvements at the facility.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			GOLF FUND (210)					
85,650	111,750	136,546	00-00-301000	BEGINNING FUND BALANCE		129,795	129,795	129,795
			REVENUES - (210)					
28,717	29,291	29,850	40-10-342105	Facilities Rent		30,400	30,400	30,400
19,572	20,159	20,770	40-10-342120	Land Lease		23,500	23,500	23,500
2,351	1,063	1,220	60-40-371100	Interest Income		1,200	1,200	1,200
50,640	50,513	51,840	Total			55,100	55,100	55,100
136,290	162,263	188,386	TOTAL REVENUES & BEGINNING FUND BALANCE			184,895	184,895	184,895
			MATERIALS AND SERVICES - 7010					
6,000	6,000	6,000	45-3210	City Services-Administration		6,000	6,000	6,000
-	1,245	15,000	45-3690	Contracted Services		1,000	1,000	1,000
1,808	17,398	15,000	45-4810	Building and Grounds Maintenance		20,000	20,000	20,000
1,224	1,224	1,500	45-5435	Utilities-Sewer		1,500	1,500	1,500
780	836	1,000	45-5715	Insurance-General Liability		1,200	1,200	1,200
1,469	1,725	2,200	45-5720	Insurance-Property		2,400	2,400	2,400
71	71	100	45-5790	Insurance-Miscellaneous		100	100	100
11,352	28,499	40,800	Total			32,200	32,200	32,200
11,352	28,499	40,800	TOTAL MAINTENANCE DEPARTMENT			32,200	32,200	32,200
			CAPITAL OUTLAY - 7575					
13,188	-	25,000	45-7035	Improvements-Other		35,000	35,000	35,000
13,188	-	25,000	Total			35,000	35,000	35,000
24,540	28,499	65,800	TOTAL EXPENDITURES			67,200	67,200	67,200
			OPERATING CONTINGENCY - 9091					
-	-	122,586	210-9091-60-9010			117,695	117,695	117,695
111,750	133,764	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
136,290	162,263	188,386	TOTAL EXPENDITURES & ENDING FUND BALANCE			184,895	184,895	184,895

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, downtown businesses, and other projects as needed.

ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022	CITY OF ROSEBURG, OREGON		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			ECONOMIC DEVELOPMENT FUND (230)				
218,999	210,180	194,951	00-00-301000	BEGINNING FUND BALANCE	250,009	250,009	250,009
			REVENUES - (230)				
20,000	-	-	20-20-331140	Federal Grants	-	-	-
-	-	100,000	00-00-332115	State Grants	-	-	-
5,000	-	-	50-20-334100	Local Grants	-	-	-
4,251	1,286	1,300	60-40-371100	Interest Income	1,300	1,300	1,300
95,635	132,292	119,758	85-40-391124	Transfer From Hotel/Motel	144,509	144,509	144,509
124,886	133,578	221,058	Total		145,809	145,809	145,809
343,885	343,758	416,009	TOTAL REVENUES & BEGINNING FUND BALANCE		395,818	395,818	395,818
			MATERIALS AND SERVICES - 7474				
5,506	13,863	11,459	46-3210	City Services-Management	8,524	8,524	8,524
27,999	30,000	50,000	46-3630	Contracted Services-Technical	50,000	50,000	50,000
80,200	83,000	83,500	46-3690	Contracted Services	150,000	150,000	150,000
-	-	2,500	46-4545	Materials and Supplies	2,500	2,500	2,500
113,705	126,863	147,459	Total		211,024	211,024	211,024
			CAPITAL OUTLAY - 7575				
20,000	5,000	125,000	46-7035	Improvements-General	25,000	25,000	25,000
20,000	5,000	125,000	Total		25,000	25,000	25,000
133,705	131,863	272,459	TOTAL EXPENDITURES		236,024	236,024	236,024
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	143,550	60-9210		159,794	159,794	159,794
210,180	211,895	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
343,885	343,758	416,009	TOTAL EXPENDITURES & ENDING FUND BALANCE		395,818	395,818	395,818

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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022	CITY OF ROSEBURG, OREGON		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			LIBRARY SPECIAL FUND (270)				
127,079	79,753	76,767	00-00-301000	BEGINNING FUND BALANCE	92,498	92,498	92,498
			REVENUES - (270)				
2,999	40,156	-	00-00-331100	Federal Grants	-	-	-
3,194	58,674	5,000	50-20-332100	Other Grants	-	-	-
42,300	91,000	110,000	20-20-334100	Local Grants	123,000	123,000	123,000
-	-	5,000	20-20-334140	Interagency-ESD	-	-	-
2,491	621	1,500	60-40-371100	Interest Income	1,000	1,000	1,000
16,248	9,221	50,000	00-00-381110	Donations/Other	50,000	50,000	50,000
67,232	199,672	171,500	Total		174,000	174,000	174,000
194,311	279,425	248,267	TOTAL REVENUES & BEGINNING FUND BALANCE		266,498	266,498	266,498
			MATERIALS AND SERVICES - 7474				
30,100	13,976	-	41-3630	Contracted Services	5,000	5,000	5,000
-	11,321	-	41-4215	Cellular Phone	-	-	-
74,047	48,331	90,000	41-4545	Collection Materials	100,382	100,382	100,382
8,397	8,346	35,000	41-4546	Collection Materials - Children	16,000	16,000	16,000
93	250	10,800	41-4547	Collection Materials - Teen	5,800	5,800	5,800
1,921	5,356	19,000	41-4548	Collection Materials - Adult	15,000	15,000	15,000
-	16,569	2,500	41-4620	Equipment Non Capital	5,000	5,000	5,000
114,558	104,149	157,300	Total		147,182	147,182	147,182
			CAPITAL OUTLAY - 7575				
-	-	20,200	41-7025	Equipment Acquisition	30,000	30,000	30,000
-	39,915	-	41-7030	Vehicle	-	-	-
-	39,915	20,200	Total		30,000	30,000	30,000
			TRANSFER - 9090				
-	10,000	4,000	49-8810	Transfer to General Fund	-	-	-
-	15,500	-	49-8836	Transfer to Facilities Fund	-	-	-
-	25,500	4,000			-	-	-
114,558	169,564	181,500	TOTAL EXPENDITURES		177,182	177,182	177,182
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	66,767	60-9210		89,316	89,316	89,316
79,753	109,861	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
194,311	279,425	248,267	TOTAL EXPENDITURES & ENDING FUND BALANCE		266,498	266,498	266,498

CITY OF ROSEBURG, OREGON
AMERICAN RESCUE PLAN SPECIAL REVENUE FUND

RESOURCES AND REQUIREMENTS

CURRENT OPERATIONS

On March 11, 2021, ARPA was signed into law, which established the Coronavirus Local Fiscal Recovery Fund. The funds are intended to provide support to local governments in responding to the impact of COVID-19 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The funds build on and expand the support provided through the Coronavirus Relief Fund (CRF).

Under the provisions of the U.S. Treasury's final rules, communities receiving ARPA funds may elect to automatically recognize up to \$10 million of the funds as revenue loss. These funds can then be used for any service or capital purchase that the government would normally make through its normal operations.

ARPA funds are received in two tranches; the first tranche of \$2.6 million was received in FY 2021-22 and the second tranche of \$2.6 million will be received in FY 2022-23. The funds need to be fully committed by December 2024 and spent by December 2026.

Due to the significant level of funding to be received and that the use of the funds will cover multiple fiscal years the City established a separate special revenue fund to account for the receipt and use of the funds in July 2021. By establishing a special revenue fund for the ARPA funds, the City is able to maximize the transparency in accounting for the funds and their use.

Currently the City is working to identify the best use of ARPA funds and final decisions will be made in subsequent months.

ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022	CITY OF ROSEBURG, OREGON	PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			AMERICAN RESCUE PLAN SPECIAL REVENUE FUND			
-	-	-	00-00-301000 BEGINNING FUND BALANCE	2,257,170	2,257,170	2,257,170
			REVENUES - (283)			
-	-	2,700,000	50-20-332100 Other Grants	2,607,518	2,607,518	2,607,518
-	-	-	60-40-371100 Interest Income	17,000	17,000	17,000
-	-	2,700,000	Total	2,624,518	2,624,518	2,624,518
-	-	2,700,000	TOTAL REVENUES & BEGINNING FUND BALANCE	4,881,688	4,881,688	4,881,688
			MATERIALS AND SERVICES - 7474			
-	-	-	41-3630 Contracted Services-Technical	50,000	50,000	50,000
-	-	916,550	41-3690 Contracted Services-Miscellaneous	1,000,000	1,000,000	1,000,000
-	-	916,550	Total	1,050,000	1,050,000	1,050,000
			CAPITAL OUTLAY - 7575			
-	-	1,350,000	41-7015 Building & Improvements	1,500,000	1,500,000	1,500,000
-	-	-	41-7025 Equipment	500,000	500,000	500,000
-	-	1,350,000	Total	2,000,000	2,000,000	2,000,000
			TRANSFER - 9090			
-	-	200,000	49-8810 Transfer to General Fund	50,000	50,000	50,000
-	-	4,173	49-8825 Transfer to Bike Trail Fund	-	-	-
-	-	190,580	49-8831 Transfer to Transportation Fund	-	-	-
-	-	17,971	49-8832 Transfer to Park Improvement	-	-	-
-	-	20,726	49-8851 Transfer to Off Street Parking Fund	-	-	-
-	-	433,450		50,000	50,000	50,000
-	-	2,700,000	TOTAL EXPENDITURES	3,100,000	3,100,000	3,100,000
			RESERVED FOR FUTURE EXPENDITURE - 9092			
-	-	-	60-9210	1,781,688	1,781,688	1,781,688
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
-	-	2,700,000	TOTAL EXPENDITURES & ENDING FUND BALANCE	4,881,688	4,881,688	4,881,688

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.

On July 26, 2021, the City Council passed Resolution 2021-19 that reclassified the Assessment Fund from a Capital Projects Fund to a Special Revenue Fund and expanded the fund's use restrictions to include derelict building mitigation expenses to provide an effective funding source. The foreclosure process spans multiple fiscal years and the City's intent is to return foreclosed properties to private ownership. These mitigation efforts are easier to track and program transparency is increased when supported by a Special Revenue Fund.

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			ASSESSMENT IMPROVEMENT FUND (340)					
1,638,645	1,681,683	1,695,273	00-00-301000	BEGINNING FUND BALANCE		1,645,667	1,645,667	1,645,667
			REVENUES - (340)					
6,851	-	-	30-30-361200	Assessment Income		-	-	-
36,207	12,868	15,000	60-40-371100	Interest Income		13,000	13,000	13,000
(20)	-	-	60-40-371115	Assessment Interest		-	-	-
43,038	12,868	15,000	Total			13,000	13,000	13,000
1,681,683	1,694,551	1,710,273	TOTAL REVENUES & BEGINNING FUND BALANCE			1,658,667	1,658,667	1,658,667
			MATERIALS AND SERVICES - 7474					
-	-	-	43-3310	Professional Services-Legal		15,000	15,000	15,000
-	-	100,000	43-3330	Professional Services		100,000	100,000	100,000
-	-	100,000	Total			115,000	115,000	115,000
			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
-	-	1,100,000	TOTAL EXPENDITURES			1,115,000	1,115,000	1,115,000
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	610,273	60-9210			543,667	543,667	543,667
1,681,683	1,694,551	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,681,683	1,694,551	1,710,273	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,658,667	1,658,667	1,658,667

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 2022-23, no funds have been programmed from the Stewart Trust.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>				<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
			<u>STEWART TRUST - (710)</u>					
<u>102,317</u>	<u>104,254</u>	<u>73,153</u>	00-00-301000	BEGINNING FUND BALANCE		<u>91,716</u>	<u>91,716</u>	<u>91,716</u>
			REVENUES - 710					
243	87	100	60-40-371100	Interest Income		100	100	100
19,345	10,308	20,000	40-30-381010	Trust Contributions-Earle Stewart		18,000	18,000	18,000
<u>19,588</u>	<u>10,395</u>	<u>20,100</u>	Total			<u>18,100</u>	<u>18,100</u>	<u>18,100</u>
<u>121,905</u>	<u>114,649</u>	<u>93,253</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>109,816</u>	<u>109,816</u>	<u>109,816</u>
			CAPITAL OUTLAY - 7575					
-	-	15,000	45-7082	Improvements-Stewart Park		15,000	15,000	15,000
17,651	11,836	15,000	45-7083	Improvements-Legion		15,000	15,000	15,000
<u>17,651</u>	<u>11,836</u>	<u>30,000</u>	Total			<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<u>17,651</u>	<u>11,836</u>	<u>30,000</u>	TOTAL EXPENDITURES			<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	63,253	60-9210			79,816	79,816	79,816
<u>104,254</u>	<u>102,813</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>-</u>	<u>-</u>	<u>-</u>
<u>121,905</u>	<u>114,649</u>	<u>93,253</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>109,816</u>	<u>109,816</u>	<u>109,816</u>



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

DEBT SERVICE FUND

Pension Obligation Debt Service Fund..... 95-96

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
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	570,000	42,456	612,456
2028	300,000	14,640	314,640
TOTAL	\$2,700,000	\$460,428	3,160,428

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>		<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
			<u>PENSION BOND DEBT SERVICE FUND (420)</u>			
<u>41,797</u>	<u>52,801</u>	<u>72,613</u>	00-00-301000 BEGINNING FUND BALANCE	<u>69,814</u>	<u>69,814</u>	<u>69,814</u>
			REVENUES-(420)			
485,588	506,529	535,000	10-40-341000 Interdept Charges-General Fund	525,300	525,300	525,300
<u>485,588</u>	<u>506,529</u>	<u>535,000</u>	Total	<u>525,300</u>	<u>525,300</u>	<u>525,300</u>
<u>527,385</u>	<u>559,330</u>	<u>607,613</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>595,114</u>	<u>595,114</u>	<u>595,114</u>
			DEBT SERVICE - 8080			
295,000	325,000	360,000	47-8710 Principal-Pension Bond	395,000	395,000	395,000
179,584	165,188	149,330	47-8720 Interest-Pension Bond	131,770	131,770	131,770
<u>474,584</u>	<u>490,188</u>	<u>509,330</u>	Total	<u>526,770</u>	<u>526,770</u>	<u>526,770</u>
<u>474,584</u>	<u>490,188</u>	<u>509,330</u>	TOTAL EXPENDITURES	<u>526,770</u>	<u>526,770</u>	<u>526,770</u>
<u>52,801</u>	<u>69,142</u>	<u>98,283</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>68,344</u>	<u>68,344</u>	<u>68,344</u>
<u>527,385</u>	<u>559,330</u>	<u>607,613</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>595,114</u>	<u>595,114</u>	<u>595,114</u>



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

CAPITAL PROJECTS FUNDS

Transportation Fund	97-100
Park Improvement Fund	101-103
Equipment Replacement Fund	104-108
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 for transportation related 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 2022-23 Beginning Fund Balance is projected to be higher than the previous year.
- ◆ STBG Funds – This line item includes Federal Surface Transportation Block Grant funds.
- ◆ 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 were negatively impacted by the COVID pandemic. However, transfers from the ARPA Special Revenue Fund were made to address the shortfall.
- ◆ 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 2022-23.
- ◆ Capital Outlay – The specific projects proposed for the 2022-23 fiscal year are listed in Table T-1.
- ◆ Transfer to Public Works Fund – A transfer of \$1,082,082 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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			TRANSPORTATION FUND (310)					
2,604,248	2,454,911	2,166,039	00-00-301000	BEGINNING FUND BALANCE		4,424,675	4,424,675	4,424,675
			REVENUES - (310)					
54,790	56,092	55,124	78-40-321700	Gas Franchise Fees		70,362	70,362	70,362
311,430	312,363	322,875	78-40-321720	Electric Franchise Fees		324,612	324,612	324,612
49,000	48,699	44,118	78-40-321740	Telephone Franchise Fees		49,412	49,412	49,412
23,112	22,836	23,471	78-40-321760	Cable TV Franchise Fees		23,118	23,118	23,118
47,137	51,104	52,795	78-40-321780	Water Utility Franchise Fees		54,171	54,171	54,171
17,236	17,412	17,761	78-40-321800	Storm Drainage Franchise Fees		18,388	18,388	18,388
596,228	-	-	30-40-332120	State Operating Grants		-	-	-
1,687,540	1,833,159	1,887,660	30-20-332510	Gas State Subventions		1,811,200	1,811,200	1,811,200
99,979	260,060	150,000	30-30-343850	Transportation SDC		250,000	250,000	250,000
5,512	8,451	7,000	30-10-343815	SDC Admin Fee		9,000	9,000	9,000
46,545	19,427	17,500	60-40-371100	Interest Income		15,000	15,000	15,000
14,194	-	-	80-40-385100	Miscellaneous		-	-	-
-	-	190,580	85-40-391283	Transfer from ARPA Special Revenue Fund		-	-	-
2,952,703	2,629,603	2,768,884	Total			2,625,263	2,625,263	2,625,263
5,556,951	5,084,514	4,934,923	TOTAL REVENUES & BEGINNING FUND BALANCE			7,049,938	7,049,938	7,049,938
			MATERIALS AND SERVICES - 7474					
71,548	90,295	82,734	43-3210	City Services-Management		86,152	86,152	86,152
976,581	1,021,922	1,055,959	43-3230	City Services-Public Works		1,082,082	1,082,082	1,082,082
3,157	2,806	3,700	43-3315	Audit Fees		3,700	3,700	3,700
-	-	100,000	43-3320	Engineering Services		100,000	100,000	100,000
-	5,854	-	43-3690	Contracted Services		-	-	-
237,199	138,839	150,000	43-4835	Road and Bridge Maintenance		200,000	200,000	200,000
1,288,485	1,259,716	1,392,393	Total			1,471,934	1,471,934	1,471,934
			CAPITAL OUTLAY - 7575					
1,148,139	1,061,768	1,200,000	43-7035	Improvements-PMP		1,200,000	1,200,000	1,200,000
433,438	451,298	275,000	43-7052	Improvements-St Construction		-	-	-
3,039	-	-	43-7053	Improvements-Transportation		-	-	-
218,939	-	5,000	41-7055	Equipment/Mapping		5,000	5,000	5,000
1,803,555	1,513,066	1,480,000	Total			1,205,000	1,205,000	1,205,000
			TRANSFERS - 9090					
10,000	10,000	10,000	49-8825	Transfer to Bike Trail		10,000	10,000	10,000
3,102,040	2,782,782	2,882,393	TOTAL EXPENDITURES			2,686,934	2,686,934	2,686,934
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	2,052,530	60-9210			4,363,004	4,363,004	4,363,004
2,454,911	2,301,732	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
5,556,951	5,084,514	4,934,923	TOTAL EXPENDITURES & ENDING FUND BALANCE			7,049,938	7,049,938	7,049,938

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2022-23

	Funding				
Project	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,400,000				
Slurry Seals (Non-Capital)*			200,000		
Overlays (Capital)			1,200,000		
ADA Improvements	227,500	227,500			
Fire Station Driveways	45,000	45,000			
Misc New Sidewalk	85,000	85,000			
Garden Valley IAMP	100,000		100,000*		
CIPP Storm Project(s)	625,000				
Vine/Alameda/Church				625,000	
Open Cut Storm Drainage Repairs	1,745,000				
**Troost/Calkins Storm Improvements	1,100,000			1,100,000	
**Rainbow/Haggerty Storm Improvements	545,000			545,000	
TBD				100,000	
In house Storm Projects	0				
Street Construction Projects	0				
Miscellaneous					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	85,000			85,000	
Vehicles					
Fulton Roof	212,500			212,500	
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Capital Projects Total	6,520,000	407,500	1,200,000	2,767,500	200,000

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

**business Oregon ARPA grant \$1,570,064



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.

CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- Beginning Fund Balance – The projected FY 2022-23 beginning fund balance is higher 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 backstop and fencing at Gaddis Park and Skate Park Improvements if grants are secured for those projects.

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
<div>PARK IMPROVEMENT FUND (320)</div>								
306,754	390,926	353,374	00-00-301000	BEGINNING FUND BALANCE		501,126	501,126	501,126
REVENUES - (320)								
-	-	5,000	40-30-332120	Other Grants		-	-	-
56,146	176,979	158,000	40-30-332320	Capital Grants		80,000	80,000	80,000
-	1,500	-	40-30-334100	Local		-	-	-
42,696	92,538	35,000	40-30-343610	System Development Charge		35,000	35,000	35,000
1,709	3,002	1,000	40-10-343615	SDC Admin Fee		1,000	1,000	1,000
7,913	4,954	3,400	60-40-371100	Interest Income		3,400	3,400	3,400
1,200	7,218	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		-	-	-
-	-	17,971	85-40-391283	Transfer from ARPA Special Revenue Fund		-	-	-
184,664	336,191	300,371	Total			199,400	199,400	199,400
491,418	727,117	653,745	TOTAL REVENUES & BEGINNING FUND BALANCE			700,526	700,526	700,526
MATERIALS AND SERVICES - 7474								
6,167	7,553	30,000	45-4545	Materials and Supplies		30,000	30,000	30,000
6,167	7,553	30,000	Total			30,000	30,000	30,000
CAPITAL OUTLAY - 7575								
94,325	248,309	60,000	45-7015	Improvements-Parks		100,000	100,000	100,000
94,325	248,309	60,000	Total			100,000	100,000	100,000
100,492	255,862	90,000	TOTAL EXPENDITURES			130,000	130,000	130,000
RESERVE FOR FUTURE EXPENDITURE - 9092								
-	-	563,745	60-9210			570,526	570,526	570,526
390,926	471,255	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
491,418	727,117	653,745	TOTAL EXPENDITURES & ENDING FUND BALANCE			700,526	700,526	700,526

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 (\$800,000 - \$1.75 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) Patrol Truck – (Replace 1 K-9 vehicle which was planned for in FY 23-24)
 - (1) Unmarked Investigations car – (Replace Black Impala)
 - (40) Conducted Energy Weapons
- ◆ Fire:
 - (1) Turnout Extractor
- ◆ Public Works:
 - (1) Pickup (Street Maintenance) (replacement for 2008)
 - (1) Light Board (Street Maintenance) (replacement for 2001)
 - (1) 3 YD Dump Truck (Park Maintenance) (replacement for 2008)
 - (1) Pickup (Park Maintenance) (replacement for 2010)
 - (1) 4X2 Utility Vehicle (Park Maintenance) (replacement for 2002)
 - (1) 4X4 Utility Vehicle (Park Maintenance) (replacement for 2006)
- ◆ 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 (330)
5 YEAR PROJECTION

FUND/DEPT	#	2022-23	#	2023-24	#	2024-25	#	2025-26	#	2026-27	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$1,568,474		\$1,859,474		\$1,889,474		\$1,904,474		\$1,387,474	
REQUIREMENTS											
PUBLIC SAFETY											
FIRE DEPT (CAPITAL)											
STAFF VEHICLE	1	-	1	50,000	-	-	1	52,000	-	-	102,000
DEFIBRILLATORS	4	-	4	128,000	-	-	-	-	-	-	128,000
THERMAL IMAGING CAMERAS	-	-	-	-	3	20,000	-	-	-	-	20,000
HYDRAULIC RESCUE TOOL	-	-	-	-	-	-	-	-	1	40,000	40,000
FIT TESTING MACHINE	-	-	-	-	-	-	-	-	1	15,000	15,000
WILDLAND FIRE ENGINE	-	-	-	-	1	95,000	-	-	-	-	95,000
TURNOUT EXTRACTOR	1	18,000	-	-	-	-	-	-	-	-	18,000
TRIPLE COMBINATION PUMPER	-	-	-	-	1	-	1	750,000	-	-	750,000
DEPT CAPITAL TOTAL	1	18,000	5	178,000	4	115,000	2	802,000	2	55,000	1,168,000
FIRE DEPT (NON CAPITAL)											
FIRE HOSE, TURNOUTS	-	-	-	40,000	-	-	-	40,000	-	-	80,000
COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	-	-	-	80,000	80,000
DEPT NON CAPITAL TOTAL	-	-	-	40,000	-	-	-	40,000	-	80,000	160,000
DEPT TOTAL	1	18,000	5	218,000	4	115,000	2	842,000	2	135,000	1,328,000
POLICE DEPT (CAPITAL)											
MOTORCYCLE	1	-	1	39,000	-	-	1	40,000	1	41,000	120,000
TRUCK	1	58,000	-	-	-	-	-	-	-	-	58,000
SEDAN-CHIEF	1	-	1	39,000	-	-	-	-	-	-	39,000
UNMARKED	1	38,000	1	39,000	1	40,000	-	-	-	-	117,000
PATROL-SEDAN	5	-	5	300,000	4	232,000	-	-	1	60,000	592,000
DEPT CAPITAL TOTAL	2	96,000	8	417,000	5	272,000	1	40,000	2	101,000	926,000
POLICE DEPT (NON CAPITAL)											
BODY CAMS / EQUIPMENT	40	-	-	-	42	38,000	-	-	-	-	38,000
CONDUCTED ENERGY WEAPONS	40	144,000	-	-	-	-	-	-	-	-	144,000
DEPT NON CAPITAL TOTAL	40	144,000	#	-	42	38,000	#	-	-	-	182,000
DEPT TOTAL	42	240,000	8	417,000	47	310,000	1	40,000	2	101,000	1,108,000
TOTAL PUBLIC SAFETY	43	258,000	13	635,000	51	425,000	3	882,000	4	236,000	2,436,000
PUBLIC WORKS											
STREET MAINTENANCE											
PICKUP REPLACEMENT	1	50,000	1	50,000	-	-	-	-	-	-	100,000
1 TON PICKUP - DUMP	-	-	-	-	-	-	1	40,000	-	-	40,000
1 TON PICKUP	-	-	-	-	1	50,000	-	-	-	-	50,000
1 TON PICKUP - FLATBED DUMP	-	-	-	-	-	-	1	45,000	-	-	45,000
FLATBED TRAILER	-	-	-	-	-	-	-	-	2	60,000	60,000
MOWER (FLAIL)	-	-	-	-	1	125,000	-	-	-	-	125,000
LEAF MACHINE	-	-	-	-	-	-	1	100,000	-	-	100,000
DUMP TRUCK	-	-	-	-	-	-	1	140,000	-	-	140,000

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND (330)
5 YEAR PROJECTION

FUND/DEPT	#	2022-23	#	2023-24	#	2024-25	#	2025-26	#	2026-27	FIVE-YEAR TOTAL
CRACK SEALER		-		-	1	80,000		-		-	80,000
SERVICE VAN		-		-		-		-	1	45,000	45,000
LIGHT BOARD	1	15,000		-		-		-		-	15,000
DEPT TOTAL	2	65,000	1	50,000	3	255,000	4	325,000	3	105,000	800,000
TOTAL PUBLIC WORKS	2	65,000	1	50,000	3	255,000	4	325,000	3	105,000	800,000
PARKS											
PICKUP	1	50,000	2	100,000	2	90,000		-	2	102,000	342,000
4X2 UTILITY VEHICLE	1	35,000		-		-		-		-	35,000
4X4 UTILITY VEHICLE	1	36,000		-		-	1	38,000		-	74,000
3 YARD DUMP TRUCK	1	90,000		-		-		-		-	90,000
TRACTOR 4X4	1	-		-		-	2	120,000	1	75,000	195,000
SWEEPER		-		-	1	35,000		-		-	35,000
CHIPPER		-		-		-	1	50,000		-	50,000
BLOWER		-		-		-		-	1	30,000	30,000
MOWER (ROTARY)		-	1	80,000	1	80,000		-		-	160,000
DEPT TOTAL	4	211,000	3	180,000	4	205,000	4	208,000	4	207,000	1,011,000
TOTAL REQUIREMENTS	49	\$834,000	17	\$865,000	58	\$885,000	11	\$1,415,000	11	\$548,000	\$4,247,000
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		670,000		700,000		700,000		700,000		700,000	3,470,000
GENERAL-FIRE EQUIPMENT		125,000		160,000		160,000		160,000		160,000	765,000
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		\$895,000		\$900,000		\$898,000		\$895,000	\$4,413,000
ENDING BALANCE/RESERVE		\$1,859,474		\$1,889,474		\$1,904,474		\$1,387,474		\$1,734,474	
RESERVE-EQUIPMENT & VEHICLES		1,048,474		918,474		773,474		96,474		283,474	
RESERVE FOR FIRE LADDER TRUCK		811,000		971,000		1,131,000		1,291,000		1,451,000	
TOTAL RESERVES		\$1,859,474		\$1,889,474		\$1,904,474		\$1,387,474		\$1,734,474	



CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2022-2023	2022-2023	2022-2023
2019-2020	2020-2021	2021-2022	EQUIPMENT REPLACEMENT FUND (330)					
1,413,727	1,643,638	989,369	00-00-301000	BEGINNING FUND BALANCE		1,568,474	1,568,474	1,568,474
			REVENUES - (330)					
21,343	10,636	15,000	60-40-371100	Interest Income		15,000	15,000	15,000
675,000	775,000	795,000	85-40-391110	Transfer From General Fund		795,000	795,000	795,000
64,347	18,960	15,000	90-40-392100	Proceeds From Asset Sales		15,000	15,000	15,000
-	40,329	-	99-40-392300	Reimbursements/Insurance		-	-	-
760,690	844,925	825,000	Total			825,000	825,000	825,000
2,174,417	2,488,563	1,814,369	TOTAL REVENUES & BEGINNING FUND BALANCE			2,393,474	2,393,474	2,393,474
			MATERIALS AND SERVICES - 7474					
-	-	35,000	41-4620	Equipment Non-Capital-Fire Dept.		-	-	-
34,638	300,346	-	41-4620	Equipment Non-Capital-Police Dept.		144,000	144,000	144,000
34,638	300,346	35,000	Total			144,000	144,000	144,000
			CAPITAL OUTLAY - 7575					
-	30,633	-	41-7020	Equipment General		-	-	-
32,875	21,467	-	41-7031	Public Works Acquisition-Street Maintenance		65,000	65,000	65,000
188,085	137,144	165,000	41-7032	General Fund Acquisition-Parks		211,000	211,000	211,000
219,177	220,612	73,500	41-7033	Public Safety Acquisition-Police		96,000	96,000	96,000
56,004	794,887	35,000	41-7034	Public Safety Acquisition-Fire		18,000	18,000	18,000
496,141	1,204,743	273,500	Total			390,000	390,000	390,000
530,779	1,505,089	308,500	TOTAL EXPENDITURES			534,000	534,000	534,000
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	1,505,869	60-9210			1,859,474	1,859,474	1,859,474
1,643,638	983,474	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
2,174,417	2,488,563	1,814,369	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,393,474	2,393,474	2,393,474

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 totaled approximately \$1 million at that time.

Proposed projects for FY 2022-23 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. Projects planned for FY 23 include replacement of the storefront at the library and security fencing at fire stations.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			FACILITIES REPLACEMENT FUND (360)					
232,640	235,157	246,605	360-00-00-301000	BEGINNING FUND BALANCE		274,285	274,285	274,285
			REVENUES - (360)					
217,871	51,112	-	00-00-334100	Local		10,000	10,000	10,000
109,307	-	-	10-30-334140	Interagency		-	-	-
4,238	2,168	2,500	60-40-371100	Interest Income		2,500	2,500	2,500
2,594	-	-	80-40-385100	Miscellaneous		-	-	-
75,000	100,000	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		-	-	-
436,010	168,780	102,500	Total			112,500	112,500	112,500
668,650	403,937	349,105	TOTAL REVENUES & BEGINNING FUND BALANCE			386,785	386,785	386,785
			MATERIALS AND SERVICES - 7474					
14,797	15,028	15,529	41-3230	City Services-Public Works		15,913	15,913	15,913
8,298	955	20,000	41-4810	Repairs and Maintenance		20,000	20,000	20,000
240	240	300	41-5435	Sewer		400	400	400
23,335	16,223	35,829	Total			36,313	36,313	36,313
			CAPITAL OUTLAY - 7575					
410,158	143,845	40,000	41-7015	Improvements-City Facilities		120,000	120,000	120,000
410,158	143,845	40,000	Total			120,000	120,000	120,000
433,493	160,068	75,829	TOTAL EXPENDITURES			156,313	156,313	156,313
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	273,276	60-9210			230,472	230,472	230,472
235,157	243,869	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
668,650	403,937	349,105	TOTAL EXPENDITURES & ENDING FUND BALANCE			386,785	386,785	386,785

TABLE F-1
FACILITIES FUND PROJECTS
FY 2022-23

Facility	Description	Estimated Cost
TBD	Misc. building improvements to be determined	\$ 30,000
Library	Front doors	\$ 45,000
Fire Stations	Fencing	\$ 45,000
FACILITIES FUND TOTAL		\$ 120,000

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

ENTERPRISE FUNDS

Storm Drainage Fund	112-114
Off Street Parking Fund.....	115-116
Airport Fund.....	117-121
Water Service Fund.....	122-135



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 \$1,131 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 2022-23 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			STORM DRAINAGE FUND (560)					
3,413,053	3,922,692	4,497,441	00-00-301000	BEGINNING FUND BALANCE		5,604,120	5,604,120	5,604,120
			REVENUES - (560)					
-	-	-	00-00-331140	Other Grants		1,570,064	1,570,064	1,570,064
2,303,927	2,322,695	2,368,115	00-00-343105	Fees		2,451,780	2,451,780	2,451,780
53,196	196,082	50,000	00-00-343110	System Development Charge		100,000	100,000	100,000
2,128	5,468	3,500	00-00-343120	SDC Admin Fee		5,500	5,500	5,500
2,487	1,782	1,200	00-00-385120	Recovery of Bad Debt		2,000	2,000	2,000
68,481	35,443	36,000	60-40-371100	Interest Income		30,000	30,000	30,000
3,610	13,199	-	00-00-392100	Proceeds from Sale of Assets		-	-	-
2,433,829	2,574,669	2,458,815	Total			4,159,344	4,159,344	4,159,344
5,846,882	6,497,361	6,956,256	TOTAL REVENUES & BEGINNING FUND BALANCE			9,763,464	9,763,464	9,763,464
			MATERIALS AND SERVICES - 7474					
55,501	66,027	76,902	43-3210	City Services-Management		79,756	79,756	79,756
517,884	541,017	559,037	43-3230	City Services-Public Works		572,867	572,867	572,867
-	-	5,000	43-3310	Legal		-	-	-
3,157	2,806	3,700	43-3315	Audit Fees		3,700	3,700	3,700
3,171	4,084	5,000	43-3690	Contracted Services		7,000	7,000	7,000
114,903	116,082	118,400	43-3840	Franchise Fee		122,585	122,585	122,585
5,620	82	8,000	43-3870	Bad Debt Expense		9,000	9,000	9,000
10,618	10,009	13,000	43-3885	Banking Fees		13,000	13,000	13,000
-	971	1,500	43-3910	Hardware Non Capital		2,000	2,000	2,000
5,810	-	6,000	43-3915	Software Non Capital		12,000	12,000	12,000
14,273	28,253	28,700	43-3920	Technology-Support and Maintenance		35,000	35,000	35,000
4,502	8,361	7,500	43-4515	Supplies		7,500	7,500	7,500
-	7,500	16,000	43-4545	General Materials		16,000	16,000	16,000
7,345	3,260	15,000	43-4815	Vehicle Maintenance		15,000	15,000	15,000
-	-	2,500	43-4830	Equipment Maintenance		2,500	2,500	2,500
24,820	21,111	30,000	43-4855	Storm Drainage Maintenance		30,000	30,000	30,000
43,024	40,866	54,800	43-5715	Insurance-General Liability		63,000	63,000	63,000
810,628	850,429	951,039	Total			990,908	990,908	990,908
			CAPITAL OUTLAY - 7575					
-	-	100,000	43-7015	Buildings and Structures		212,500	212,500	212,500
63,854	-	10,000	73-7020	Equipment Acquisition		85,000	85,000	85,000
1,025,769	868,947	1,350,000	43-7050	Improvements-Drainage		2,470,000	2,470,000	2,470,000
23,939	-	20,000	43-7055	Improvements-Mapping		-	-	-
1,113,562	868,947	1,480,000	Total			2,767,500	2,767,500	2,767,500
1,924,190	1,719,376	2,431,039	TOTAL EXPENDITURES			3,758,408	3,758,408	3,758,408
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,000,000	1,000,000	1,000,000
3,922,692	4,777,985	3,525,217	UNAPPROPRIATED ENDING FUND BALANCE			5,005,056	5,005,056	5,005,056
5,846,882	6,497,361	6,956,256	TOTAL EXPENDITURES & ENDING FUND BALANCE			9,763,464	9,763,464	9,763,464

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2022-23

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,400,000				
Slurry Seals (Non-Capital)*			200,000		
Overlays (Capital)			1,200,000		
ADA Improvements	227,500	227,500			
Fire Station Driveways	45,000	45,000			
Misc New Sidewalk	85,000	85,000			
Garden Valley IAMP	100,000		100,000*		
CIPP Storm Project(s)	625,000				
Vine/Alameda/Church				625,000	
Open Cut Storm Drainage Repairs	1,745,000				
**Troost/Calkins Storm Improvements	1,100,000			1,100,000	
**Rainbow/Haggerty Storm Improvements	545,000			545,000	
TBD				100,000	
In house Storm Projects	0				
Street Construction Projects	0				
Miscellaneous					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	85,000			85,000	
Vehicles					
Fulton Roof	212,500			212,500	
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Capital Projects Total	6,520,000	407,500	1,200,000	2,767,500	200,000

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

**business Oregon ARPA grant \$1,570,064

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. In January 2022, The City outsourced parking enforcement to a new third party vendor. The proposed budget essentially presents a budget based on projections of revenues and expenditures reflected in the proposal for parking enforcement services.

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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
OFF STREET PARKING FUND (510)								
43,223	39,273	38,165	510-00-00-301 BEGINNING FUND BALANCE			45,615	45,615	45,615
REVENUES - (510)								
-	306	110,550	00-00-322150 Parking Fines			200,000	200,000	200,000
-	29,661	83,250	00-00-342130 User Charges-Parking Facility			70,000	70,000	70,000
28,125	-	-	00-00-343000 Contracted Services			-	-	-
1,756	9,889	9,000	00-00-343015 User Charges-Parking Meters			20,000	20,000	20,000
770	195	180	00-00-371100 Interest Income			200	200	200
215	188	200	00-00-385120 Recovery of Bad Debt			100	100	100
-	-	20,726	85-40-391283 Transfer from ARPA Special Revenue Fund			-	-	-
30,866	40,239	223,906	Total			290,300	290,300	290,300
74,089	79,512	262,071	TOTAL REVENUES & BEGINNING FUND BALANCE			335,915	335,915	335,915
ENFORCEMENT DEPARTMENT								
MATERIALS AND SERVICES - 4510								
2,632	2,659	2,879	41-3210	City Services - Management		5,918	5,918	5,918
360	-	-	41-3310	Legal		-	-	-
2,527	2,246	2,600	41-3315	Professional Services-Audit		2,600	2,600	2,600
-	82	168,650	41-3690	Contracted Services		220,500	220,500	220,500
-	1,699	-	41-3915	Software Non Capital		-	-	-
1,533	1,425	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
899	136	1,500	41-4545	Materials and Supplies		1,500	1,500	1,500
6,900	6,143	10,000	41-4810	Building and Ground Maintenance		13,000	13,000	13,000
13,382	12,924	20,000	41-5410	Utilities-Power Parking Lots		16,000	16,000	16,000
1,036	692	1,100	41-5430	Utilities-Water		1,100	1,100	1,100
60	60	100	41-5435	Utilities-Sewer		100	100	100
1,390	1,398	1,500	41-5455	Utilities-Storm Drain		1,500	1,500	1,500
4,097	4,810	5,200	41-5720	Insurance-Property		5,750	5,750	5,750
34,816	34,274	225,129	Total Enforcement Department			279,568	279,568	279,568
34,816	34,274	225,129	TOTAL EXPENDITURES			279,568	279,568	279,568
-	-	36,942	OPERATING CONTINGENCY - 9091			56,347	56,347	56,347
39,273	45,238	-	60-9010 UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
74,089	79,512	262,071	TOTAL EXPENDITURES & ENDING FUND BALANCE			335,915	335,915	335,915

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 22-23 include design for the taxiway extension project, back-up power installation to support the airfield navigation, lighting and fuel facilities. Both of these projects are grant funded through either the FAA, the ODA, or both.

CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
AIRPORT FUND (520)								
598,190	739,095	730,399	00-00-301000	BEGINNING FUND BALANCE		854,243	854,243	854,243
REVENUES - (520)								
737,035	68,546	45,000	00-00-331115	Federal Grants		495,000	495,000	495,000
66,746	21,123	94,500	00-00-332320	State Grants		141,500	141,500	141,500
6,222	5,452	6,200	00-00-342110	Rental Income-Tie Downs		6,000	6,000	6,000
6,383	7,769	7,500	00-00-342115	Fees-Fuel Flow		8,000	8,000	8,000
184,708	184,707	188,500	00-00-342120	Rental Income-Land Lease		184,708	184,708	184,708
212,321	207,182	210,000	00-00-342125	Rental Income-Hangars		210,000	210,000	210,000
12,735	6,190	6,500	00-00-371100	Interest Income		4,500	4,500	4,500
300	7,268	300	00-00-385100	Miscellaneous		300	300	300
1,226,450	508,237	558,500	Total			1,050,008	1,050,008	1,050,008
1,824,640	1,247,332	1,288,899	TOTAL REVENUES & BEGINNING FUND BALANCE			1,904,251	1,904,251	1,904,251

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 the FAA and the Airport Commission to identify opportunities to utilize ARPA funding.
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
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	96,037	14,012	110,049
2028-2032	526,725	36,207	562,932
TOTAL	\$ 986,413	\$ 126,964	1,113,377

CITY OF ROSEBURG, OREGON						
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				
			AIRPORT FUND (520)			
			OPERATIONS-MATERIALS AND SERVICES - 5010			
282	-	1,200	46-3010	Lodging and Registration	1,200	1,200
171	-	500	46-3015	Meals and Mileage	500	500
225	375	200	46-3040	Dues and Subscriptions	450	450
11,647	24,409	17,812	46-3210	City Services-Management	15,000	15,000
88,780	90,170	93,173	46-3230	City Services-Public Works	95,748	95,748
-	-	-	46-3310	Professional Services-Legal	5,000	5,000
6,314	5,613	7,200	46-3315	Professional Services-Audit	7,200	7,200
9,750	12,300	15,600	46-3630	Contracted Services	15,600	15,600
390	360	500	46-3940	Technology/DSL/Website	360	360
313	1,824	1,500	46-4545	Materials and Supplies	3,000	3,000
15,232	15,991	30,000	46-4810	Building and Grounds Maintenance	30,000	30,000
16,599	16,548	19,000	46-5410	Utilities-Power	18,000	18,000
3,163	3,704	4,300	46-5430	Utilities-Water	5,000	5,000
1,380	1,380	1,700	46-5435	Utilities-Sewer	1,610	1,610
33,365	33,546	35,000	46-5455	Utilities-Storm Drainage	35,225	35,225
267	257	300	46-5710	Insurance-Automobile	300	300
6,468	6,735	7,900	46-5715	Insurance-General Liability	8,000	8,000
4,516	5,303	6,700	46-5720	Insurance-Property	6,100	6,100
143	143	200	46-5790	Insurance-Miscellaneous	200	200
199,005	218,658	242,785	Total		248,493	248,493
199,005	218,658	242,785	TOTAL OPERATIONS		248,493	248,493



			CITY OF ROSEBURG, OREGON					
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			AIRPORT FUND (520)					
			CAPITAL OUTLAY - 7575					
17,941	-	-	46-7020	Equipment		-	-	-
-	133,761	100,000	46-7035	Improvements-Airport Projects		25,000	25,000	25,000
750,847	25,935	50,000	46-7063	Improvements-Grants		688,000	688,000	688,000
<u>768,788</u>	<u>159,696</u>	<u>150,000</u>	TOTAL CAPITAL OUTLAY			<u>713,000</u>	<u>713,000</u>	<u>713,000</u>
			DEBT SERVICE - 8080					
85,074	83,988	87,880	47-8515	Airport-Principal		86,655	86,655	86,655
32,678	26,003	24,175	47-8555	Airport-Interest		22,200	22,200	22,200
<u>117,752</u>	<u>109,991</u>	<u>112,055</u>	TOTAL DEBT SERVICE			<u>108,855</u>	<u>108,855</u>	<u>108,855</u>
<u>1,085,545</u>	<u>488,345</u>	<u>504,840</u>	TOTAL EXPENDITURES			<u>1,070,348</u>	<u>1,070,348</u>	<u>1,070,348</u>
			OPERATING CONTINGENCY - 9091					
-	-	784,059	60-9010			833,903	833,903	833,903
<u>739,095</u>	<u>758,987</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>-</u>	<u>-</u>	<u>-</u>
<u>1,824,640</u>	<u>1,247,332</u>	<u>1,288,899</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>1,904,251</u>	<u>1,904,251</u>	<u>1,904,251</u>

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.

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ADOPTED</u> <u>2021-2022</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2022-2023</u>	<u>APPROVED</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2022-2023</u>
			<u>WATER SERVICE FUND (530)</u>					
			RESOURCES:					
6,678,550	7,428,256	7,388,500	Charges for Services			7,788,392	7,788,392	7,788,392
14,121	-	-	Intergovernmental			-	-	-
205,384	85,826	90,000	Interest			60,000	60,000	60,000
2,653	10,853	-	Proceeds from Sale of Assets			-	-	-
10,323	23,419	3,000	Miscellaneous			5,000	5,000	5,000
6,911,031	7,548,354	7,481,500	Total Operating Revenues			7,853,392	7,853,392	7,853,392
			Proceeds from Asset Sales					
9,402,974	10,284,504	12,038,812	Beginning Fund Balance			10,346,471	10,346,471	10,346,471
16,314,005	17,832,858	19,520,312	TOTAL RESOURCES			18,199,863	18,199,863	18,199,863
			REQUIREMENTS:					
			Operating Budget					
1,665,406	1,754,064	1,943,342	Personnel Services			2,015,528	2,015,528	2,015,528
2,404,568	2,648,610	2,858,335	Materials and Services			3,481,497	3,481,497	3,481,497
4,069,974	4,402,674	4,801,677	Total Operating Budget			5,497,025	5,497,025	5,497,025
1,959,527	1,118,137	7,142,500	Capital Outlay			5,270,000	5,270,000	5,270,000
6,029,501	5,520,811	11,944,177	Total Expenditures			10,767,025	10,767,025	10,767,025
-	-	1,000,000	Operating Contingency			1,000,000	1,000,000	1,000,000
10,284,504	12,312,047	6,576,135	Unappropriated Ending Fund Balance			6,432,838	6,432,838	6,432,838
16,314,005	17,832,858	19,520,312	TOTAL REQUIREMENTS			18,199,863	18,199,863	18,199,863
			OPERATING BUDGET BY DEPARTMENT					
1,101,885	1,148,495	1,301,857	Production Department			1,332,459	1,332,459	1,332,459
1,342,116	1,454,341	1,589,385	Transmission and Distribution			1,674,769	1,674,769	1,674,769
1,625,973	1,799,838	1,910,435	Administration Department			2,489,797	2,489,797	2,489,797
4,069,974	4,402,674	4,801,677	TOTAL OPERATING BUDGET BY DEPARTMENT			5,497,025	5,497,025	5,497,025

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 2022-23 Beginning Fund Balance is projected to be lower than the previous fiscal year as a result of the completion of major capital improvement projects in FY 22.
- 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.

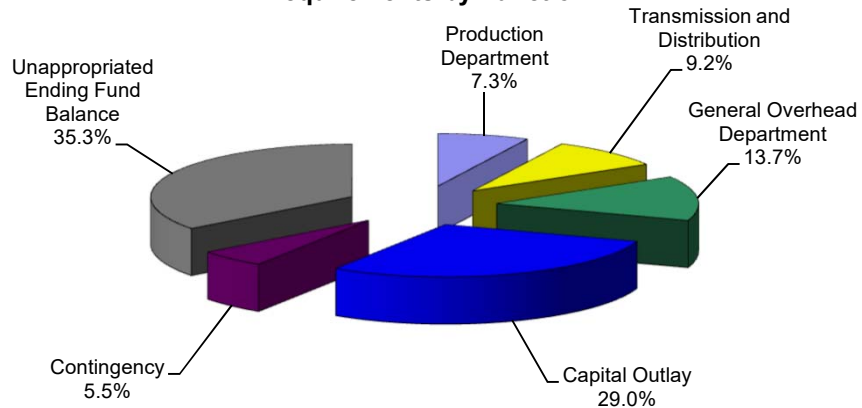
CITY OF ROSEBURG, OREGON								
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
<hr/> <hr/>								
WATER FUND (530)								
<hr/> <hr/>								
9,402,974	10,284,504	12,038,812	00-00-301000	BEGINNING FUND BALANCE		10,346,471	10,346,471	10,346,471
<hr/> <hr/>								
REVENUES - (530)								
14,121	-	-	00-00-331140	Intergovernmental-FEMA		-	-	-
20,442	29,000	21,000	00-00-342120	Rental Income		37,000	37,000	37,000
3,963,611	4,331,663	4,495,650	00-00-343210	Charges-Residential Service		4,565,814	4,565,814	4,565,814
1,928,456	2,064,420	2,085,500	00-00-343220	Charges-Commercial Service		2,202,756	2,202,756	2,202,756
377,301	393,962	389,100	00-00-343230	Charges-Public Service		430,404	430,404	430,404
35,910	37,392	38,650	00-00-343235	Charges-Bulk Water		45,980	45,980	45,980
90,071	90,529	91,600	00-00-343240	Charges-Public Fire Protect		94,938	94,938	94,938
59,840	-	50,000	00-00-343245	Charges-Delinquent Fee		85,000	85,000	85,000
25,515	22,905	25,000	00-00-343250	Charges-Turn on		25,000	25,000	25,000
(724)	78,302	-	00-00-343255	Unbilled Revenue		-	-	-
38,035	48,631	34,000	00-00-343260	Connection Fees		40,000	40,000	40,000
1,100	-	-	00-00-343265	Special Connection Fees		-	-	-
76,461	268,668	100,000	00-00-343270	System Development Charges		200,000	200,000	200,000
3,154	10,004	5,000	00-00-343285	SDC Admin Fees		8,500	8,500	8,500
52,802	52,780	53,000	00-00-343290	Dixonville Surcharge		53,000	53,000	53,000
6,576	-	-	00-00-343310	Charges-Contractor O.A.R.'s		-	-	-
205,384	85,826	90,000	00-00-371100	Interest Income		60,000	60,000	60,000
3,104	18,489	-	00-00-385100	Miscellaneous		-	-	-
7,219	4,930	3,000	00-00-385120	Recovery of Bad Debt		5,000	5,000	5,000
2,653	10,853	-	00-00-392100	Proceeds From Asset Sales		-	-	-
<hr/> <hr/>								
6,911,031	7,548,354	7,481,500	TOTAL REVENUES			7,853,392	7,853,392	7,853,392
<hr/> <hr/>								
16,314,005	17,832,858	19,520,312	TOTAL REVENUES & BEGINNING FUND BALANCE			18,199,863	18,199,863	18,199,863



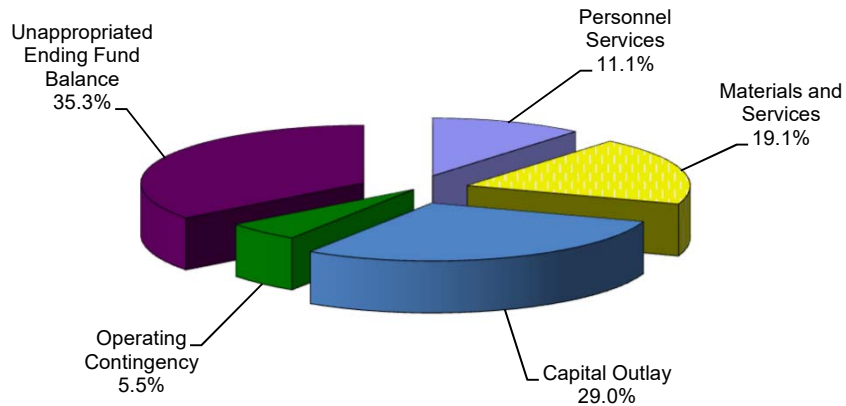
CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

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 5 million gallons per day (MGD). Peak day water production in 2021 was 9.2 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. 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.

DEPARTMENT GOALS-CURRENT YEAR

1. Work with the Engineering Division to complete Standby Power Generation project.
2. Repaint the exterior of the sedimentation basin and high service pump station
3. Continue replacement of obsolete equipment/components as needed.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
WATER FUND (530) - PRODUCTION DEPARTMENT						
PERSONNEL SERVICES - 6010						
407,074	415,738	432,608	Salaries and Wages	446,960	446,960	446,960
297,918	315,614	354,949	Employee Benefits	368,799	368,799	368,799
704,992	731,352	787,557	Total	815,759	815,759	815,759
MATERIALS AND SERVICES - 6010						
1,522	824	3,000	41-3010 Lodging and Registration	3,000	3,000	3,000
475	-	1,000	41-3015 Meals and Mileage	1,000	1,000	1,000
386	1,200	2,000	41-3040 Dues and Subscriptions	2,000	2,000	2,000
12,045	38,224	24,000	41-3690 Contracted Services Miscellaneous	24,000	24,000	24,000
17,512	14,465	25,000	41-3850 Water and Bacterial Analysis	25,000	25,000	25,000
-	-	2,000	41-3910 Hardware Non Capital	6,000	6,000	6,000
1,360	2,550	2,600	41-3915 Software Non Capital	2,600	2,600	2,600
43	-	2,000	41-3920 Technology-Support and Maintenance	2,000	2,000	2,000
1,828	2,867	3,000	41-4210 Telephone Communications	3,000	3,000	3,000
120	123	200	41-4215 Cellular Phone	200	200	200
820	777	1,000	41-4510 Office Supplies	1,000	1,000	1,000
12,271	3,897	25,000	41-4525 Materials & Supplies-Pumping	25,000	25,000	25,000
79,421	83,865	90,000	41-4540 Chemicals/Wholesale Water	125,000	125,000	125,000
2,985	-	1,500	41-4545 General Materials	1,500	1,500	1,500
12,358	11,122	16,000	41-4570 Materials and Supplies-Treatment	16,000	16,000	16,000
555	-	5,000	41-4580 Office Equipment/Furniture	500	500	500
22,235	18,357	27,500	41-4810 Building and Grounds Maintenance	22,000	22,000	22,000
26	26	1,000	41-4815 Vehicle Expense-Maintenance	1,000	1,000	1,000
352	326	1,200	41-4820 Vehicle Expense-Fuel	1,800	1,800	1,800
10,669	11,254	12,000	41-4830 Equipment Maintenance	19,500	19,500	19,500
954	40	1,000	41-5120 Uniforms	1,000	1,000	1,000
212,646	218,417	260,000	41-5410 Utilities-Power	225,000	225,000	225,000
5,609	8,110	7,400	41-5430 Utilities- Water	7,700	7,700	7,700
360	360	500	41-5435 Utilities-Sewer	500	500	500
341	339	400	41-5440 Utilities-Garbage Service	400	400	400
396,893	417,143	514,300	Total	516,700	516,700	516,700
1,101,885	1,148,495	1,301,857	TOTAL WATER PRODUCTION DEPARTMENT	1,332,459	1,332,459	1,332,459

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 the Washington Ave. river bore project, the Hooker Rd. to Isabell Ave. transmission main, and the West Ave. main projects.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue working with Engineering to implement technology solutions for maximizing use of asset management software.
2. Coordinate with Engineering on the Isabell Ave. to Newton Creek Blvd. Transmission Main project.
3. Coordinate with Engineering on the HWY 138 main replacement project.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
WATER FUND (530) -TRANSMISSION & DISTRIBUTION DEPARTMENT							
PERSONNEL SERVICES - 6510							
555,666	603,926	656,711	Salaries and Wages		670,607	670,607	670,607
404,748	418,786	499,074	Employee Benefits		529,162	529,162	529,162
960,414	1,022,712	1,155,785	Total		1,199,769	1,199,769	1,199,769
MATERIALS AND SERVICES - 6510							
450	3,862	4,000	41-3010	Lodging and Registration	4,000	4,000	4,000
121	509	600	41-3015	Meals and Mileage	600	600	600
770	1,965	2,000	41-3040	Dues and Subscriptions	2,000	2,000	2,000
1,590	1,650	2,000	41-3350	Professional Services	2,000	2,000	2,000
31,347	36,775	50,000	41-3630	Contracted Services	50,000	50,000	50,000
683	629	800	41-3690	Miscellaneous	800	800	800
1,053	2,705	2,500	41-3910	Hardware Non Capital	2,500	2,500	2,500
-	358	-	41-3920	Technology-Support and Maintenance	-	-	-
454	422	500	41-4210	Telephone Communications	500	500	500
3,222	4,747	4,200	41-4215	Cellular Phone	5,200	5,200	5,200
3,840	40,882	15,000	41-4225	Communications-Telemetry	15,000	15,000	15,000
39	764	500	41-4510	Office Supplies	500	500	500
1,022	251	5,000	41-4515	Equipment Non Capital	10,000	10,000	10,000
59,858	68,694	70,000	41-4545	Materials and Supplies	72,100	72,100	72,100
155	210	300	41-4580	Office Equipment and Furniture	300	300	300
44,099	28,513	27,500	41-4810	Building and Grounds Maintenance	27,500	27,500	27,500
11,363	11,274	11,000	41-4815	Vehicle Expense-Maintenance	15,000	15,000	15,000
17,404	16,374	24,000	41-4820	Vehicle Expense-Fuel	35,000	35,000	35,000
4,401	2,903	4,000	41-4825	Vehicle Expense-Tires	4,000	4,000	4,000
9,752	6,138	12,000	41-4830	Equipment Maintenance-Pump Stations	16,000	16,000	16,000
66,345	80,337	62,000	41-4860	Replacement Services and Meters	64,000	64,000	64,000
20,383	14,612	19,000	41-4861	New Services and Meters	19,500	19,500	19,500
24,513	26,359	25,000	41-4865	Patching	40,000	40,000	40,000
4,659	4,941	5,000	41-5120	Uniforms	5,000	5,000	5,000
59,349	60,872	65,000	41-5410	Utilities-Power	65,000	65,000	65,000
6,295	6,349	6,800	41-5420	Utilities-Natural Gas	7,700	7,700	7,700
1,517	1,488	1,600	41-5430	Utilities-Water	2,100	2,100	2,100
787	787	1,000	41-5435	Utilities-Sewer	1,200	1,200	1,200
1,167	1,167	1,300	41-5440	Utilities-Garbage	1,500	1,500	1,500
5,064	5,092	11,000	41-5455	Utilities-Storm Drainage	6,000	6,000	6,000
381,702	431,629	433,600	Total		475,000	475,000	475,000
1,342,116	1,454,341	1,589,385	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT		1,674,769	1,674,769	1,674,769

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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
<div>WATER FUND (530)-ADMINISTRATION DEPARTMENT</div>							
MATERIALS AND SERVICES - 6810							
4,314	4,434	4,400	41-3040	Dues and Subscriptions	5,000	5,000	5,000
395,771	457,964	495,145	41-3210	City Services-Management	526,358	526,358	526,358
680,647	751,413	776,440	41-3230	City Services-Public Works	795,649	795,649	795,649
6,948	6,176	7,700	41-3315	Audit Services	7,700	7,700	7,700
-	27,809	-	41-3330	Technical Services	500,000	500,000	500,000
1,847	2,064	2,000	41-3690	Contracted Services	2,000	2,000	2,000
-	233	300	41-3810	Recording	300	300	300
314,243	340,696	348,500	41-3840	Franchise Fee	361,140	361,140	361,140
26,256	526	38,750	41-3870	Bad Debts Allowance	40,000	40,000	40,000
30,282	28,545	33,000	41-3885	Banking Fees	35,400	35,400	35,400
-	-	1,500	41-3910	Hardware Non Capital	1,500	1,500	1,500
67,915	77,167	80,400	41-3920	Technology-Support and Maintenance	86,650	86,650	86,650
6,216	10,481	12,000	41-4510	Office Supplies	12,000	12,000	12,000
37,339	34,436	38,000	41-4520	Postage	38,000	38,000	38,000
271	-	-	41-4545	Materials and Supplies	-	-	-
-	-	4,000	41-4580	Office Equipment/Furniture	-	-	-
2,376	2,797	3,000	41-4820	Vehicle Expense-Fuel	4,500	4,500	4,500
-	-	800	41-4825	Vehicle Tires	800	800	800
5,863	5,851	7,700	41-5710	Insurance-Automobile	8,900	8,900	8,900
25,723	26,454	29,000	41-5715	Insurance-General Liability	33,400	33,400	33,400
16,240	19,070	23,300	41-5720	Insurance-Property	25,600	25,600	25,600
2,796	2,796	3,400	41-5740	Insruance-Equipment	3,700	3,700	3,700
926	926	1,100	41-5790	Insurance-Miscellaneous	1,200	1,200	1,200
1,625,973	1,799,838	1,910,435	Total		2,489,797	2,489,797	2,489,797
1,625,973	1,799,838	1,910,435	TOTAL ADMINISTRATION DEPARTMENT		2,489,797	2,489,797	2,489,797

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 2022-23 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 2022-23 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 portion of the funds for replacement of the 24" transmission main from Isabell Ave. to Newton Creek Drive. It is anticipated the remainder of the funding will extend into FY 24.

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 continuation of the standby generator project. The proposed improvements are itemized on Table W-1.

Improvements-Reservoir: Projects include improvements to the reservoirs and pump stations within the system. The proposed improvements are itemized on Table W-1.

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 2022-23

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	\$212,500
		Water dispensing stations (2)		\$40,000
		New work stations		\$17,500
7020	Equipment	1/2 Cost of Mini-EX		\$75,000
7030	Water Vehicles	1 Ton Cab & Chassis		\$50,000
7055	Mapping			
		GIS/Mapping	Mapping	\$5,000
		Total	\$5,000	
7057	Improvements-Main Replacements			
		Diamond Lk. Blvd	18" Main	\$700,000
Total				\$700,000
7061	Improvements-New Mains			
		Misc	TBD	\$40,000
Total				\$40,000
7065	Plant Improvements			
		Standby Generator	Construction	\$2,050,000
		Misc. pumps, flow meters, ext. paint, etc.	TBD	\$200,000
Total				\$2,250,000
7066	Improvements-Reservoir			
		Reservoir Demo	Reservoir Hill	\$250,000
		Rocky Ridge Reservoir	Floor Repair	\$100,000
		Misc.	TBD	\$25,000
Total				\$375,000
7067	Transmission Main			
		24" Isabell to Newton Ck.	Design & Construction	\$1,500,000
Total				\$1,500,000
7070	LID Mains-Contractors	None Planned		\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers		\$0
TOTAL WATER FUND CAPITAL				\$5,270,000

CITY OF ROSEBURG, OREGON						
ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
WATER FUND (530)						
CAPITAL OUTLAY - 7575						
-	-	5,000	41-7010 Land	5,000	5,000	5,000
-	-	127,500	41-7015 Buildings and Structures	270,000	270,000	270,000
-	-	75,000	41-7020 Equipment	75,000	75,000	75,000
61,389	-	-	41-7030 Water Vehicles	50,000	50,000	50,000
43,217	-	20,000	41-7055 Mapping	5,000	5,000	5,000
58,890	303,690	1,375,000	41-7057 Improvements-Main Replacement	700,000	700,000	700,000
37,872	5,639	40,000	41-7061 Improvements-New Mains	40,000	40,000	40,000
1,536,157	219,342	2,050,000	41-7065 Plant Improvements	2,250,000	2,250,000	2,250,000
16,632	5,514	25,000	41-7066 Improvements-Reservoir	375,000	375,000	375,000
205,370	583,952	3,425,000	41-7067 Transmission Main	1,500,000	1,500,000	1,500,000
<u>1,959,527</u>	<u>1,118,137</u>	<u>7,142,500</u>	Total	<u>5,270,000</u>	<u>5,270,000</u>	<u>5,270,000</u>
<u>6,029,501</u>	<u>5,520,811</u>	<u>11,944,177</u>	TOTAL EXPENDITURES	<u>10,767,025</u>	<u>10,767,025</u>	<u>10,767,025</u>
OPERATING CONTINGENCY - 9091						
-	-	1,000,000	530-9091-60-9010	1,000,000	1,000,000	1,000,000
<u>10,284,504</u>	<u>12,312,047</u>	<u>6,576,135</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>6,432,838</u>	<u>6,432,838</u>	<u>6,432,838</u>
<u>16,314,005</u>	<u>17,832,858</u>	<u>19,520,312</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>18,199,863</u>	<u>18,199,863</u>	<u>18,199,863</u>

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

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 for general services employees and \$750,000 for employees in public safety. 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 seventeen times in the last eighteen 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 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022				PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			WORKER'S COMPENSATION (610)					
736,621	909,140	951,645	00-00-301000	BEGINNING FUND BALANCE		927,091	927,091	927,091
			REVENUES - (610)					
321,726	229,719	183,675	00-00-341000	Interdept Charges-General		207,592	207,592	207,592
28,273	20,280	16,325	00-00-341153	Interdept Charges-Water		16,280	16,280	16,280
15,739	6,517	8,000	00-00-371100	Interest Income		7,000	7,000	7,000
3,501	750	-	00-00-385100	Miscellaneous		-	-	-
12,383	34,366	-	00-00-392300	Reimbursements		-	-	-
381,622	291,632	208,000	Total			230,872	230,872	230,872
1,118,243	1,200,772	1,159,645	TOTAL REVENUES & BEGINNING FUND BALANCE			1,157,963	1,157,963	1,157,963
			MATERIALS AND SERVICES - 7474					
3,638	3,049	4,000	41-3045	Wellness and Training		4,000	4,000	4,000
3,990	25	9,000	41-3050	Safety and Training		9,000	9,000	9,000
17,226	18,981	20,288	41-3210	City Services-Management		19,700	19,700	19,700
6,487	16,987	18,000	41-3630	Contracted Services		18,000	18,000	18,000
81,844	100,079	260,000	41-3855	Workers' Compensation		260,000	260,000	260,000
95,918	93,583	110,000	41-5730	Insurance		110,000	110,000	110,000
209,103	232,704	421,288	Total			420,700	420,700	420,700
209,103	232,704	421,288	TOTAL EXPENDITURES			420,700	420,700	420,700
			OPERATING CONTINGENCY - 9091					
-	-	738,357	60-9010			737,263	737,263	737,263
909,140	968,068	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,118,243	1,200,772	1,159,645	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,157,963	1,157,963	1,157,963



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

APPENDICES

Fund Descriptions and Accounting Methods	139-142
Glossary	143-150
Personnel Appendix	151-152
Pay Plans	153-159
Budget Calendar	160-161
Budget Notices and Required Certifications	162-166
Resolution No.....	167-168
LB-50	169

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.

American Rescue Plan Special Revenue Fund. The primary revenue source is the receipt of funds from the Coronavirus Local Fiscal Recovery Fund which must be committed by December, 2024 and spent by December, 2026. The funds, qualifying as lost revenue can be used for any service or capital expenditure that the City would normal expend funds on.

Assessment Improvement Fund. This fund accounts for construction of special local improvements, usually streets, sidewalks and other needed infrastructure through the establishment of Local Improvement Districts. Revenues are from short-term borrowing and unbonded assessments. Expenditures are for the entire cost of the project. This fund also covers the cost of derelict building mitigation expenses.

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.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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.

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.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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 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.

Actual. Represent funds expended in the fiscal year indicated.

Ad Volorem Tax. A tax based on the assessed value of property.

Adopted Budget. Represents the final budget formally adopted by the City Council via a resolution. The Adopted Budget becomes effective July 1st each year. Subsequent to adoption, Council may make changes throughout the year.

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.

Approved Budget. Represents the budget that has been approved with changes (if any) by the Budget Committee.

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

Assets. Resources having a monetary value and that are owned or held by an entity.

Balanced Budget. Where total resources (consisting of cash on hand and anticipated receipts) equals total requirements (consisting of expenditures, other budget transactions, and funds being held for future use).

Beginning Fund Balance. Is the residual resources brought forward from the previous financial year (ending balance).

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.

GLOSSARY, continued

Central Service Allocation. A method by which indirect costs are apportioned to various direct functions. Typically indirect costs are those associated with administration.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Committee. A committee comprised of the elected officials plus an equal number of electors within the jurisdiction for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget that is forwarded to the City Council for adoption.

Budget Document. A written report showing a government's comprehensive plan for a specific period, usually one year, that includes both the capital and operating budgets.

Budget Law. Refers to Oregon Revised Statutes 294.305 to 294.565 that govern how local governments in Oregon prepare and report their budgets.

Budget Message. Written explanation of the budget and the City's financial priorities for the next fiscal year.

Budgetary Basis. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds.

Capital Asset. Includes City Infrastructure, equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

Capital Improvement. A term defined in the ORS 310.410 (1D) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Program. The City's plan for capital infrastructure and long-range planning over a five-year time horizon. Projects and funding sources are estimated over the five-year time period and are updated annually.

Capital Improvement Project. Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

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

GLOSSARY, continued

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

Charges for Service. Includes a wide variety of fees charged for services provided to the public and other agencies.

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.

Department. The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Finance, Parks, Library, Public Works, Community Development, etc).

Division. A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Employee Benefits. Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security, pension, medical and life insurance plans.

Ending Fund Balance. The residual resources after expenditures and transfers out.

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.

Fees. Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include franchise fees, business and nonbusiness licenses, fines, and user charges.

GLOSSARY, continued

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.

Franchise Fee. Charged to all utilities operating within the City and is a reimbursement to the City for use of City streets and right-of-ways.

Full-Time Equivalents (FTE). The equivalent of one full-time position working 12 months in a year. The employment level of the City is expressed in terms of full-time equivalents, or FTEs. Those on a part-time schedule are converted to a proportion of an FTE. Full-Time employees salaries are based on 2,080 hours per year and Fire employees working 24 hr. shifts are based on 2,880 hours per year.

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.

Fund Balance. The difference between assets and liabilities of a fund.

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

General Obligation Bonds (G.O. Bonds). Bonds secured by the full faith and credit of the Issuer. G.O. bonds issued by a local unit of government are secured by a pledge of the issuer's property taxing power and often require a public vote. They are usually issued to pay for general capital improvements such as parks and city facilities.

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

Grants. A contribution of funds for a specific purpose or function. Typically a grant has to be applied for and meet certain criteria.

Infrastructure. Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

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

Interfund Transfers. Amounts distributed from one fund to pay for services provided by another fund, appropriated separately in the Transfer category.

GLOSSARY, continued

Intergovernmental Revenues. Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy. Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget. Amount budgeted per general ledger account. The overall budget appropriation is the sum of the line item budgets within a department or program.

Local Budget Law. Oregon Revised Statutes (ORS) dictate local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions. See also Budget Law.

Local Improvement District. Consists of property owners desiring improvements to their property, who come together and voluntarily tax themselves to pay for an amenity. Bonds may be issued to finance these improvements, which are repaid by assessments on their property.

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.

Measure 5. A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. This law sets a maximum \$10 per \$1,000 of real market value tax rate on individual properties for the aggregate of all non-education taxing jurisdictions.

Measure 50. A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal-year 1995-96 and limits future annual increases to three percent, except for major improvements. This measure also established permanent taxing rates.

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

Non-Operating Budget. Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

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

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Permanent Tax Rate. Under Measure 50, each local government was assigned a permanent tax rate limit per \$1,000 of assessed value equal to what tax rate was in place in fiscal year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Roseburg is \$8,4774 per \$1,000 of assessed value.

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.

Property Tax. Based according to assessed value of property and is used as the source of monies to pay for various operations of City government and to pay for general obligation debt.

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

Proprietary Fund. Proprietary fund is one of the three groups of funds for which financial statements are prepared, along with the Governmental and Fiduciary Funds. Proprietary funds are employed to report on business-like activities themselves, such as water, stormwater, airport and off-street parking enterprises.

Real Market Value. A value assigned to a property by the county assessor to approximate the value a property is worth in the market place. Disparities between real market value and assessed value are a result of voter approved tax initiative 50.

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.

Resolution. A special or temporary order of a legislative body requiring City Council action.

GLOSSARY, continued

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

Revenue Bonds. Bonds payable from a specific, ongoing and predictable source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be delivered from operation of a utility, the financed project, grants, excise or other specified non-property tax.

Revenues. Monies received or anticipated by the City.

Special Assessment. A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to benefit primarily to those properties, see local improvement district.

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.

System Development Charges. Paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, storm drains, streets and parks and are paid by developers and builders as part of the permit process.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as Special Assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy. The total amount of property taxes needed to pay for General Fund Operations and for principal and interest on bonds.

Tax Rate. The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue. Total revenue yielded from various taxes levied by the local government.

Tax Roll. The official list of taxable property prepared by the County Assessor, showing the amount of taxes levied against each property for the tax year.

GLOSSARY, continued

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.

Transient Lodging Tax. City of Roseburg collects an 8% Transient Lodging Tax per City Code 9.16. Funds are utilized for tourism promotion, streetlight and sidewalk improvements and economic development.

Trust Funds. Established to administer resources received and held by the City as a trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

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.

User Fees. The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.



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 2022-23 Fiscal Year.

Employees covered by the contract with the IAFF have completed negotiations and tentative agreements for a 2-year contract. While the contract has not been ratified at this time, parties have tentatively agreed to 3% COLA increases for 2021-22 and 2022-23. The contract with the RPEA represented employees runs through June 30, 2022, with negotiations for a successor agreement currently ongoing. The agreement covering IBEW employees is in effect through June 30, 2023 and 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 place. 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 benefit utilization data, 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,

A handwritten signature in black ink, appearing to read "John VanWinkle", written in a cursive style.

John VanWinkle
Human Resources Director
Office of the City Manager



FIRE DEPARTMENT PAY SCALE

JULY 1, 2022

Adjusted by 3% over 2021 pursuant to collective bargaining agreement

	F01-01	F01-03	F01-04	F01-05	F01-06
FIREFIGHTER	HIRE	1 YEAR	2 YEAR	3 YEAR	4 YEAR
Base Pay	5585 23.0134	5865 24.1675	6159 25.3785	6467 26.6507	6791 27.9842
1%	5641 23.2451	5923 24.4080	6221 25.6365	6532 26.9174	6859 28.2640
2%	5697 23.4768	5981 24.6484	6282 25.8857	6597 27.1841	6927 28.5438
3%	5753 23.7085	6040 24.8889	6344 26.1436	6660 27.4464	6996 28.8279
4%	5808 23.9358	6099 25.1337	6405 26.3928	6727 27.7218	7065 29.1121
5%	5865 24.1675	6157 25.3742	6466 26.6464	6790 27.9798	7131 29.3875
6%	5921 24.3992	6216 25.6146	6529 26.9043	6856 28.2508	7200 29.6717
7%	5976 24.6266	6275 25.8594	6590 27.1579	6920 28.5175	7267 29.9471
8%	6032 24.8583	6334 26.0999	6652 27.4114	6986 28.7886	7336 30.2313
9%	6087 25.0856	6391 26.3360	6712 27.6606	7050 29.0509	7403 30.5067
10%	6144 25.3173	6451 26.5852	6775 27.9186	7114 29.3176	7471 30.7865
11%	6199 25.5447	6510 26.8256	6836 28.1721	7179 29.5843	7539 31.0663
12%	6255 25.7764	6568 27.0661	6897 28.4213	7244 29.8509	7607 31.3461
13%	6310 26.0037	6626 27.3065	6960 28.6793	7310 30.1220	7675 31.6259
14%	6368 26.2398	6685 27.5470	7021 28.9328	7372 30.3799	7744 31.9101
15%	6423 26.4671	6744 27.7918	7082 29.1820	7437 30.6466	7810 32.1855
16%	6479 26.6988	6802 28.0323	7145 29.4444	7502 30.9133	7878 32.4653
17%	6535 26.9305	6861 28.2727	7207 29.6979	7567 31.1843	7945 32.7407
18%	6591 27.1623	6920 28.5175	7267 29.9471	7632 31.4510	8014 33.0249
19%	6647 27.3896	6979 28.7580	7328 30.1963	7696 31.7133	8083 33.3091

Fire Prevention	6277 36.2155	6592 38.0333	6921 39.9307	7268 41.9321	7632 44.0314
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- 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

FIRE DEPARTMENT PAY SCALE

JULY 1, 2022

Adjusted by 3% over 2021 pursuant to collective bargaining agreement

	F02-06	F03-06
PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	7200 29.6717	7786 32.0849
1%	7271 29.9646	7863 32.4041
2%	7344 30.2619	7941 32.7232
3%	7416 30.5592	8019 33.0468
4%	7487 30.8521	8097 33.3659
5%	7560 31.1537	8175 33.6894
6%	7632 31.4510	8253 34.0086
7%	7702 31.7396	8331 34.3321
8%	7774 32.0369	8409 34.6512
9%	7847 32.3385	8487 34.9747
10%	7917 32.6271	8566 35.2983
11%	7991 32.9287	8641 35.6087
12%	8063 33.2260	8720 35.9322
13%	8134 33.5189	8798 36.2557
14%	8207 33.8206	8877 36.5792
15%	8279 34.1179	8954 36.8983
16%	8351 34.4151	9031 37.2175
17%	8422 34.7081	9110 37.5410
18%	8495 35.0053	9187 37.8602
19%	8567 35.3026	9266 38.1837

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 - 07-01-22												
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	\$3,728 21.5056	\$3,821 22.0433	\$3,916 22.5943	\$4,014 23.1592	\$4,115 23.7382	\$4,217 24.3316	\$4,323 24.9399	\$4,431 25.5634	\$4,542 26.2025	\$4,655 26.8576	\$4,772 27.5290
2	Acct Tech Payroll Technician Admin Staff Asst.	\$4,047 23.3478	\$4,148 23.9315	\$4,252 24.5298	\$4,358 25.1430	\$4,467 25.7716	\$4,579 26.4159	\$4,693 27.0763	\$4,810 27.7532	\$4,931 28.4470	\$5,054 29.1582	\$5,180 29.8871
3	Court Supervisor	\$4,389 25.3207	\$4,499 25.9537	\$4,611 26.6025	\$4,726 27.2676	\$4,844 27.9493	\$4,966 28.6480	\$5,090 29.3642	\$5,217 30.0983	\$5,347 30.8508	\$5,481 31.6220	\$5,618 32.4126
4	Police, Fire, PW Staff Asst. Civil Engineer I	\$4,832 27.8759	\$4,953 28.5728	\$5,076 29.2871	\$5,203 30.0193	\$5,333 30.7698	\$5,467 31.5390	\$5,603 32.3275	\$5,743 33.1357	\$5,887 33.9641	\$6,034 34.8132	\$6,185 35.6835
5	Communications Spec.	\$5,168 29.8131	\$5,297 30.5585	\$5,429 31.3224	\$5,565 32.1055	\$5,704 32.9081	\$5,847 33.7308	\$5,993 34.5741	\$6,143 35.4384	\$6,296 36.3244	\$6,454 37.2325	\$6,615 38.1633
6	Accountant Info Technician	\$5,607 32.3505	\$5,748 33.1593	\$5,891 33.9883	\$6,038 34.8380	\$6,189 35.7089	\$6,344 36.6017	\$6,503 37.5167	\$6,665 38.4546	\$6,832 39.4160	\$7,003 40.4014	\$7,178 41.4114
7	Lead Accountant Civil Engineer II Superintendent	\$6,085 35.1078	\$6,237 35.9855	\$6,393 36.8852	\$6,553 37.8073	\$6,717 38.7525	\$6,885 39.7213	\$7,057 40.7143	\$7,233 41.7322	\$7,414 42.7755	\$7,600 43.8449	\$7,790 44.9410
8	Park & Rec manager Senior Planner Airport Director	\$6,599 38.0731	\$6,764 39.0249	\$6,933 40.0005	\$7,107 41.0006	\$7,284 42.0256	\$7,466 43.0762	\$7,653 44.1531	\$7,844 45.2569	\$8,040 46.3884	\$8,242 47.5481	\$8,448 48.7368
9	Civil Engineer III Deputy Fire Marshal IT Manager	\$7,159 41.2998	\$7,337 42.3323	\$7,521 43.3906	\$7,709 44.4754	\$7,902 45.5873	\$8,099 46.7270	\$8,302 47.8951	\$8,509 49.0925	\$8,722 50.3198	\$8,940 51.5778	\$9,163 52.8673
10	Fire Marshal Library Director	\$7,765 44.7999	\$7,959 45.9199	\$8,158 47.0679	\$8,362 48.2446	\$8,571 49.4507	\$8,786 50.6870	\$9,005 51.9542	\$9,230 53.2530	\$9,461 54.5844	\$9,698 55.9490	\$9,940 57.3477
11	City Engineer Managing Engineer City Recorder Human Res Director	\$8,430 48.6328	\$8,640 49.8486	\$8,856 51.0948	\$9,078 52.3722	\$9,305 53.6815	\$9,537 55.0235	\$9,776 56.3991	\$10,020 57.8091	\$10,271 59.2543	\$10,527 60.7357	\$10,790 62.2541
12	Com Devel Director Finance Director Asst. City Mngr/City Recorder	\$9,149 52.7865	\$9,378 54.1062	\$9,613 55.4589	\$9,853 56.8453	\$10,099 58.2665	\$10,352 59.7231	\$10,611 61.2162	\$10,876 62.7466	\$11,148 64.3153	\$11,426 65.9231	\$11,712 67.5712
13	Fire Chief Police Chief Public Works Director	\$9,921 57.2374	\$10,169 58.6683	\$10,423 60.1351	\$10,684 61.6384	\$10,951 63.1794	\$11,225 64.7589	\$11,505 66.3778	\$11,793 68.0373	\$12,088 69.7382	\$12,390 71.4817	\$12,700 73.2687
14	Police Sergeant							\$8,531 49.2211	\$8,745 50.4516	\$8,963 51.7129	\$9,187 53.0057	\$9,417 54.3309
15	Battalion Chief							\$8,531 49.2211	\$8,745 50.4516	\$8,963 51.7129	\$9,187 53.0057	\$9,417 54.3309
16	Police Lieutenant							\$9,162 52.8578	\$9,391 54.1793	\$9,626 55.5338	\$9,866 56.9221	\$10,113 58.3452
17	Police Captain Assistant Fire Chief							\$10,076 58.1347	\$10,328 59.5881	\$10,587 61.0778	\$10,851 62.6047	\$11,123 64.1698

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

POSITION	ACTUAL 2019/20	ACTUAL 2020/21	ADOPTED 2021/22	PROJECTED 2021/22	BUDGETED 2022/23
City Manager	160,699	165,434	162,364	163,650	168,558
Police Chief	136,056	143,652	147,960	147,960	152,400
Public Works Director	63,168	139,741	146,154	155,881	134,700
Fire Chief	136,056	159,753	136,830	134,877	142,392
Assistant City Manager/City Recorder	102,606	110,952	121,616	121,608	127,862
Finance Director	119,916	126,576	133,128	133,128	140,544
Human Resources Director	117,534	122,532	125,712	125,712	129,480
Community Development Director	111,324	116,148	122,118	122,112	128,922
Library Director	91,836	96,448	102,348	102,360	108,060

IBEW SALARY PLAN – JULY 2022
Adjusted by 3% over 2021/2022 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff Custodian	2889 16.6676	3033 17.4984	3185 18.3754	3344 19.2927	3511 20.2562	3687 21.2716
2		3033 17.4984	3185 18.3754	3344 19.2927	3511 20.2562	3687 21.2716	3871 22.3331
3	Account Clerk I Department Secretary	3185 18.3754	3344 19.2927	3511 20.2562	3687 21.2716	3871 22.3331	4065 23.4524
4		3344 19.2927	3511 20.2562	3687 21.2716	3871 22.3331	4065 23.4524	4268 24.6236
5	Account Clerk II Department Tech Maintenance I Circulation Supervisor	3511 20.2562	3687 21.2716	3871 22.3331	4065 23.4524	4268 24.6236	4481 25.8524
6	Engineering Tech I CDD Department Tech	3687 21.2716	3871 22.3331	4065 23.4524	4268 24.6236	4481 25.8524	4705 27.1448
7	Maintenance II Compliance Officer Assistant Planner IT Help Desk	3871 22.3331	4065 23.4524	4268 24.6236	4481 25.8524	4705 27.1448	4940 28.5005
8	Parks & Rec Coordinator	4065 23.4524	4268 24.6236	4481 25.8524	4705 27.1448	4940 28.5005	5187 29.9256
9	Engineering Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	4268 24.6236	4481 25.8524	4705 27.1448	4940 28.5005	5187 29.9256	5446 31.4198
10		4481 25.8524	4705 27.1448	4940 28.5005	5187 29.9256	5446 31.4198	5718 32.9891
11	Greenskeeper Horticulturist Facilities Maint Tech Youth Svcs. Librarian	4705 27.1448	4940 28.5005	5187 29.9256	5446 31.4198	5718 32.9891	6004 34.6391
12	Associate Planner Engineering Tech III	4940 28.5005	5187 29.9256	5446 31.4198	5718 32.9891	6004 34.6391	6304 36.3699

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2022-2023**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/26/22 (Weds)	<u>1:00 P.M. – 5:00 P.M.</u> – Staff Retreat; Distribution of budget preparation manual & forms; budget briefing session; departments begin preparation process.
2. 02/14/22	<u>7:00 P.M.</u> COUNCIL MEETING (Budget Committee Invited): Annual Comprehensive Financial Report (“ACFR”) presented by City Auditor Jeff Cooley; Distribution of Budget User’s Guide and calendar; Finance Director presents Quarterly Report Ending 12/31/2021 . (<i>*Email information to Councilors and Budget Committee members.</i>)
3. Week of 02/14/22	IT meets with individual departments to determine technology needs
4. 03/01/22 (Tues)	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. 03/04/22	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/18/22	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/21 – 03/25/22	Departments meet with City Manager to review departmental budgets.
8. 03/31/22	City Manager completes review of operating sections of departmental budgets and directs expenditure adjustments.
9. 04/08/22	Budget Narratives due to Finance
10. 04/15/22	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
11. 04/20/22	*Notice of 05/10/22 -- 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 4/26/22 <i>and posted on City’s website</i> (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. 04/21/22	Budget Committee Online Training Session via Zoom
13. 04/26/22	Notice of 05/10/22 - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <i>published</i> in News-Review

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2022-2023– CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
14. 05/02/22	10:00 A.M. - 12:00 P.M. Budget Power Point run-through by Staff.
15. 05/03/22	Budget Document and Budget Power Point ready for Budget Committee members to pick up at City Hall or have delivered to their home.
16. 05/10/22	<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. 05/11/22 & 05/12/22	<u>7:00 P.M. – 10:00 P.M.</u> Budget Committee Meetings continue as necessary.
18. 05/18/22	<u>Mail</u> Notice of 06/13/22 -- 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 5/24/22**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. 05/24/22	Detailed summary of budget (as approved by the Budget Committee) and notice of 06/13/22 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
20. 06/13/22	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. 06/21/22	Send required forms and resolutions to County Assessor pursuant to ORS 294.458. Deadline 06/30/2022
22. 06/27/22	Finance Director completes online survey with DAS to certify the City is eligible to receive state shared revenues, cigarette/gas/liquor taxes, and marijuana certification. Deadline 7/31/2022
23. 07/05/22	File 1 copy of budget with Douglas County Clerk

FORM LB-1

NOTICE OF BUDGET HEARING

CITY OF ROSEBURG

A public meeting of the Roseburg City Council will be held on June 13, 2022 at 7:00 p.m. at 900 SE Douglas Avenue, Roseburg, Oregon, with the option of virtual participation through Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the City of Roseburg Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 900 SE Douglas Avenue, Roseburg, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. Major changes, if any, and their effect on the budget, are explained below.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	32,555,227	34,624,009	42,369,573
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,192,004	15,156,340	16,088,193
Federal, State and All Other Grants, Gifts, Allocations and Donations	6,258,739	8,573,347	15,709,020
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers / Internal Service Reimbursements	5,509,119	5,984,112	5,814,198
All Other Resources Except Property Taxes	3,274,774	2,563,100	2,956,100
Property Taxes Estimated to be Received	16,287,800	16,704,000	17,483,100
Total Resources	\$79,077,663	\$83,604,908	\$100,420,184

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	21,774,694	24,339,011	25,237,986
Materials and Services	11,103,000	14,104,746	18,168,459
Capital Outlay	5,616,769	14,808,810	19,415,500
Debt Service	600,179	621,385	635,625
Interfund Transfers	1,534,076	1,911,685	1,631,548
Contingencies	-	5,404,672	5,369,395
Special Payments	95,318	171,000	141,000
Unappropriated Ending Balance and Reserved for Future Expenditure	38,353,627	22,243,599	29,820,671
Total Requirements	\$79,077,663	\$83,604,908	\$100,420,184

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Name City Manager	1,091,395	1,262,405	1,384,232
FTE	6.0	6.0	6.0
Name Finance and Management Services	1,419,399	1,588,615	1,686,158
FTE	9.8	9.3	9.3
Name Community Development	836,826	920,277	953,132
FTE	6.0	6.0	6.0
Name Library	467,855	534,502	572,487
FTE	3.5	3.5	3.5
Name Public Works Department	3,013,268	3,939,869	3,994,139
FTE	25.6	25.6	25.6
Name Parks and Recreation	1,801,792	1,966,949	2,021,019
FTE	15.3	15.3	15.3
Name Municipal Court	506,056	545,122	549,585
FTE	3.2	3.2	3.2
Name Police Department	7,389,193	8,389,148	8,717,880
FTE	43.0	43.0	44.5
Name Fire Department	7,346,361	7,896,051	8,258,764
FTE	42.0	42.0	42.0
Name Grants	2,470,236	2,162,549	8,782,917
FTE	-	-	-
Name Economic Development	343,758	416,009	395,818
FTE	-	-	-
Name Hotel/Motel Tax Fund	1,931,277	2,000,646	2,692,888
FTE	-	-	-
Name Bike Trail	210,832	367,423	414,655
FTE	-	-	-
Name Street/Sidewalk	861,037	1,011,570	996,454
FTE	-	-	-

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name Pension Bond Debt Service	559,330	607,613	595,114
FTE	-	-	-
Name Transportation	5,084,514	4,934,923	7,049,938
FTE	-	-	-
Name Park Improvement	727,117	653,745	700,526
FTE	-	-	-
Name Equipment Replacement	2,488,563	1,814,369	2,393,474
FTE	-	-	-
Name Facilities Replacement	403,937	349,105	386,785
FTE	-	-	-
Name American Rescue Plan	-	2,700,000	4,881,688
FTE	-	-	-
Name Assessment Improvement	1,694,551	1,710,273	1,658,667
FTE	-	-	-
Name Library Special Revenue	279,425	248,267	266,498
FTE	-	-	-
Name Stewart Trust	114,649	93,253	109,816
FTE	-	-	-
Name Storm Drainage	6,497,361	6,956,256	9,763,464
FTE	-	-	-
Name Off Street Parking	79,512	262,071	335,915
FTE	-	-	-
Name Airport	1,247,332	1,288,899	1,904,251
FTE	-	-	-
Name Water	17,832,858	19,520,312	18,199,863
FTE	17.0	17.0	17.0
Name Golf	162,263	188,386	184,895
FTE	-	-	-
Name Workers' Compensation	1,200,772	1,159,645	1,157,963
FTE	-	-	-
Non-Departmental / Non-Program	11,016,194	8,116,656	9,411,199
FTE	-	-	-
Total Requirements	\$79,077,663	\$83,604,908	\$100,420,184
Total FTE	171.35	170.85	172.35

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
Personnel FTE to increase by 1.5 FTE: Add 1.5 FTE in the Police Department			
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	\$3,686,413	\$0
Other Borrowings	\$0	\$0
Total	\$3,686,413	\$0

EXHIBIT "A"
2022-2023 BUDGET APPROPRIATIONS

GENERAL FUND

Departments

◆ Administration	\$ 3,070,390	
◆ Community Development	953,132	
◆ Library	572,487	
◆ Public Works	3,994,139	
◆ Parks and Recreation	2,021,019	
◆ Municipal Court	549,585	
◆ Police Department	8,717,880	
◆ Fire Department	8,258,764	
◆ Capital Outlay	42,500	
◆ Transfers	945,000	
◆ Other Requirements	141,000	
◆ Operating Contingency	<u>1,000,000</u>	\$ 30,265,896

SPECIAL REVENUE FUNDS

Grant Special Revenue

◆ Materials and Services	3,710,891	
◆ Capital Outlay	<u>5,000,000</u>	8,710,891

Hotel/Motel Tax

◆ Materials and Services	784,389	
◆ Transfers	<u>626,548</u>	1,410,937

Streetlight/Sidewalk

◆ Materials and Services	89,422	
◆ Capital Outlay	407,500	
◆ Operating Contingency	<u>499,532</u>	996,454

Bike Trail

◆ Materials and Services	10,000	
◆ Capital Outlay	280,000	
◆ Operating Contingency	<u>124,655</u>	414,655

Golf

Departments

◆ Materials and Services	32,200	
◆ Capital Outlay	35,000	
◆ Operating Contingency	<u>117,695</u>	184,895

Economic Development Fund

◆ Materials and Services	211,024	
◆ Capital Outlay	<u>25,000</u>	236,024

Library Special Revenue Fund

◆ Materials and Services	147,182	
◆ Capital Outlay	<u>30,000</u>	177,182

American Rescue Plan Special Revenue Fund

◆ Materials and Services	1,050,000	
◆ Capital Outlay	2,000,000	
◆ Transfers	<u>50,000</u>	3,100,000

Assessment

◆ Materials and Services	115,000	
◆ Capital Outlay	<u>1,000,000</u>	1,115,000

Stewart Trust- Special Revenue Fund

◆ Capital Outlay	<u>30,000</u>	30,000
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EXHIBIT "A"
2022-2023 BUDGET APPROPRIATIONS

DEBT SERVICE FUNDS

Pension Bond Debt Service Fund		
◆ Debt Service	526,770	526,770

CAPITAL PROJECTS FUNDS

Transportation		
◆ Materials and Services	1,471,934	
◆ Capital Outlay	1,205,000	
◆ Transfers	10,000	2,686,934
Park Improvement		
◆ Materials and Services	30,000	
◆ Capital Outlay	100,000	130,000
Equipment Replacement		
◆ Materials and Services	144,000	
◆ Capital Outlay	390,000	534,000
Facilities Replacement Fund		
◆ Materials and Services	36,313	
◆ Capital Outlay	120,000	156,313

ENTERPRISE FUNDS

Storm Drainage		
◆ Materials and Services	990,908	
◆ Capital Outlay	2,767,500	
◆ Operating Contingency	1,000,000	4,758,408
Off Street Parking		
Departments		
◆ Enforcement	279,568	
◆ Operating Contingency	56,347	335,915
Airport Fund		
Departments		
◆ Airport Operations	248,493	
◆ Capital Outlay	713,000	
◆ Debt Service	108,855	
◆ Operating Contingency	833,903	1,904,251
Water Service Fund		
Departments		
◆ Production	1,332,459	
◆ Transmission and Distribution	1,674,769	
◆ General Overhead	2,489,797	
◆ Capital Outlay	5,270,000	
◆ Operating Contingency	1,000,000	11,767,025

INTERNAL SERVICE FUND

Workers Compensation		
◆ Materials and Services	420,700	
◆ Operating Contingency	737,263	1,157,963

TOTAL BUDGET APPROPRIATIONS	\$	70,599,513
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EXHIBIT "A"
2022-2023 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	\$ -	\$ 7,282,699	\$ 7,282,699	
Grant	72,026	-	72,026	
Hotel/Motel Tax	1,281,951	-	1,281,951	
Economic Development	159,794	-	159,794	
Library Special Revenue	89,316	-	89,316	
American Rescue Plan	1,781,688	-	1,781,688	
Assessment Improvement	543,667	-	543,667	
Stewart Trust	79,816	-	79,816	
Pension Bond Debt Service	-	68,344	68,344	
Transportation	4,363,004	-	4,363,004	
Park Improvement	570,526	-	570,526	
Equipment Replacement	1,859,474	-	1,859,474	
Facilities Replacement	230,472	-	230,472	
Storm Drain	-	5,005,056	5,005,056	
Water	-	6,432,838	6,432,838	
	<u>\$ 11,031,734</u>	<u>\$ 18,788,937</u>	<u>\$ 29,820,671</u>	<u>29,820,671</u>
TOTAL BUDGET			<u><u>\$ 100,420,184</u></u>	

RESOLUTION NO. 2022-17

A RESOLUTION ADOPTING THE 2022-2023 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, 2022; and

WHEREAS, at a regular meeting of the City Council held on June 13, 2022, 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 13, 2022, the Roseburg City Council hereby adopts the budget for the fiscal year 2022-2023 in the sum of \$100,420,184, 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 2022-2023 pursuant to ORS 221.770.

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

Section 6. The Recorder of said City shall certify to the County Clerk and County Assessor of Douglas County, Oregon, the tax levies provided for in this Resolution on or before July 15, 2022, 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
13TH DAY OF JUNE, 2022.**



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 OR-LB-50
2022-2023

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

☐ Check here if this is
an amended form.

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

<u>900 SE Douglas Ave</u>	<u>Roseburg</u>	<u>OR</u>	<u>97470</u>	<u>6/13/22</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Ron Harker</u>	<u>Finance Director</u>	<u>541-492-6710</u>	<u>rharker@cityofroseburg.org</u>	
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

TABLE OF CONTENTS

ALL FUNDS

Budget Message	1-2
District Maps	3
Detail Budgets:	
General Fund	4-5
Capital Projects Fund	6-8
Budget Notification and Appropriations	9-12



CITY OF ROSEBURG URBAN RENEWAL AGENCY FY 2022-23 Budget Message

April 15, 2022

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 2022-23 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 adopted in 1989 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 \$579,359, which comprises 56 percent of all projected resources totaling \$1,030,179, of which \$600,000 will be transferred to the Capital Projects Fund (351). The major outlays in the Capital Projects Fund include \$190,000 for Contracted Services dedicated to the repayment of System Development Charges as part of the Multi-Family SDC Buy Down Program, and \$200,000 for an unidentified infrastructure project.

It will take some time to build resources within the new plan area. Construction is completed for two multi-family housing projects within the district. One is sixty-eight units

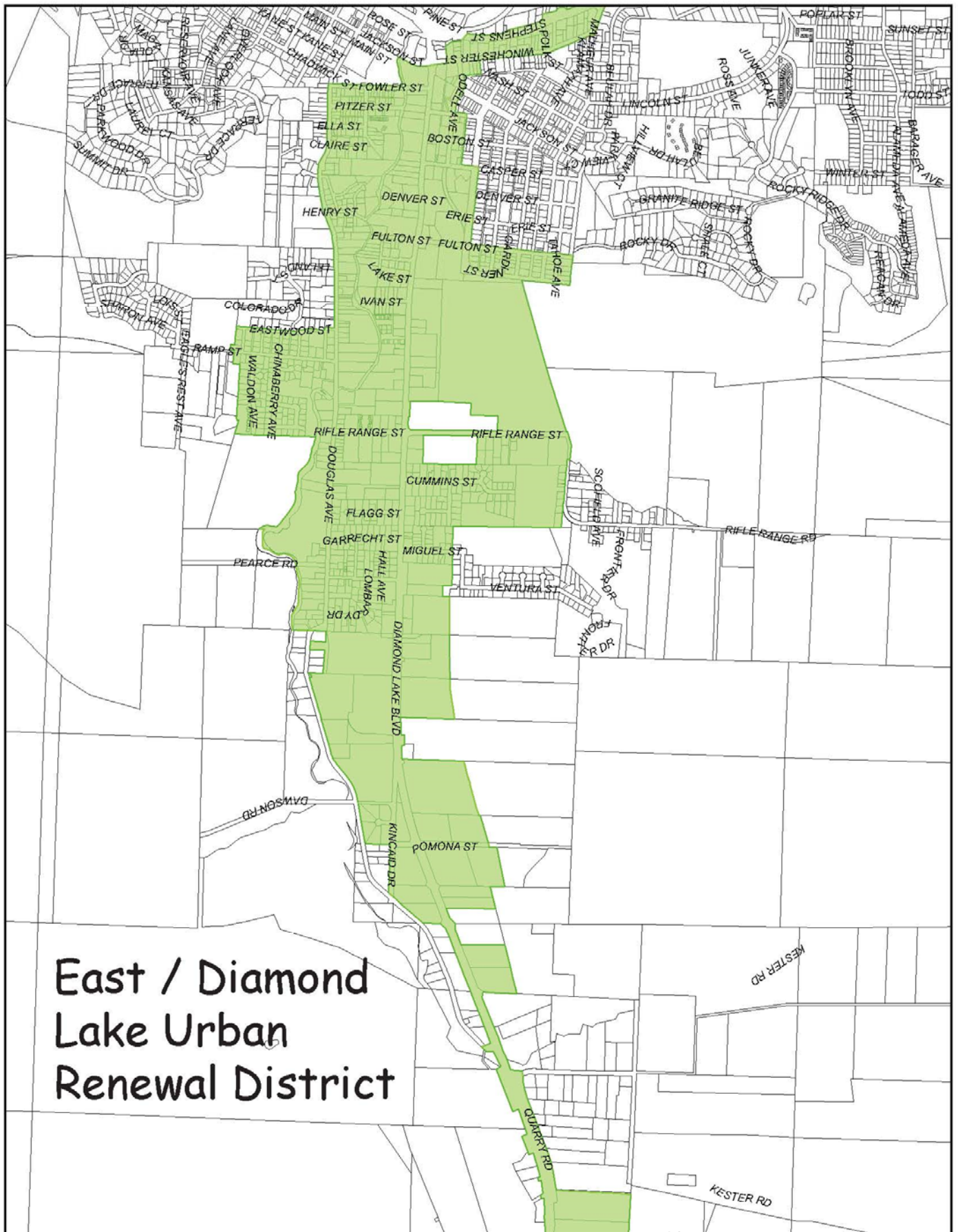
and the other is eighty-nine units. Both developments have utilized the SDC Buy Down Program and now contribute to the tax increment. Additionally, the Ash Springs Apartments development, a one-hundred-unit apartment complex, is under construction and will utilize the SDC Buy Down Program, which will 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 fourth 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 \$600,000.

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022			PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			<u>GENERAL FUND (281)</u>				
<u>443,638</u>	<u>119,884</u>	<u>320,520</u>	00-00-301000	BEGINNING FUND BALANCE	<u>447,620</u>	<u>447,620</u>	<u>447,620</u>
			REVENUES - (281)				
319,347	388,108	406,650	75-40-313100	Current Year Tax Increment Revenue	567,359	567,359	567,359
-	5,583	12,000	75-40-313200	Prior Years' Tax Increment Revenue	12,000	12,000	12,000
766	2,953	-	72-40-313300	Land Sales	-	-	-
3,621	1,842	2,000	60-40-371100	Interest Income	3,200	3,200	3,200
<u>323,734</u>	<u>398,486</u>	<u>420,650</u>	Total		<u>582,559</u>	<u>582,559</u>	<u>582,559</u>
<u>767,372</u>	<u>518,370</u>	<u>741,170</u>	TOTAL REVENUES AND BEGINNING FUND BALANCE		<u>1,030,179</u>	<u>1,030,179</u>	<u>1,030,179</u>
			TRANSFERS - 9090				
647,488	200,000	400,000	49-8835	Transfer to Capital Projects	600,000	600,000	600,000
<u>647,488</u>	<u>200,000</u>	<u>400,000</u>	Total		<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
<u>647,488</u>	<u>200,000</u>	<u>400,000</u>	TOTAL EXPENDITURES		<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
-	-	341,170	RESERVE FOR FUTURE EXPENDITURE - 9092 60-9210		430,179	430,179	430,179
<u>119,884</u>	<u>318,370</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>767,372</u>	<u>518,370</u>	<u>741,170</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>1,030,179</u>	<u>1,030,179</u>	<u>1,030,179</u>

CITY OF ROSEBURG URBAN RENEWAL AGENCY
CAPITAL PROJECTS FUND

RESOURCES

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

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.

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

Construction projects include the following:	<u>Amount</u>
To be determined	200,000
Total	\$200,000

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			<u>CAPITAL PROJECTS FUND (350)</u>			
606,679	-	-	00-00-301000 BEGINNING FUND BALANCE	-	-	-
			REVENUES - (350)			
2,712	-	-	60-40-371100 Interest Income	-	-	-
81,830	-	-	80-40-385100 Miscellaneous	-	-	-
445,488	-	-	85-40-391128 Transfer from UR General Fund	-	-	-
530,030	-	-	Total	-	-	-
1,136,709	-	-	TOTAL REVENUES & BEGINNING FUND BALANCE	-	-	-
			MATERIALS AND SERVICES - 7474			
76,700	-	-	43-3210 City Services-Management	-	-	-
118,373	-	-	43-3230 City Services-Public Works	-	-	-
21,282	-	-	43-3690 Contracted Services-Miscellaneous	-	-	-
216,355	-	-	Total	-	-	-
			CAPITAL OUTLAY - 7575			
920,354	-	-	43-7052 Improvements-Infrastructure	-	-	-
920,354	-	-	Total	-	-	-
1,136,709	-	-	TOTAL EXPENDITURES	-	-	-
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
1,136,709	-	-	TOTAL EXPENDITURES & ENDING FUND BALANCE	-	-	-

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2019-2020	ACTUAL 2020-2021	ADOPTED 2021-2022		PROPOSED 2022-2023	APPROVED 2022-2023	ADOPTED 2022-2023
			<u>CAPITAL PROJECTS FUND-DIAMOND LAKE (351)</u>			
-	154,806	315,466	00-00-301000 BEGINNING FUND BALANCE	603,309	603,309	603,309
			REVENUES - (351)			
-	210,730	-	30-30-334100 In Lieu of Construction	-	-	-
1,599	1,351	1,200	60-40-371100 Interest Income	3,200	3,200	3,200
-	-	-	80-40-385100 Miscellaneous	-	-	-
202,000	200,000	400,000	85-40-391128 Transfer from UR General Fund	600,000	600,000	600,000
203,599	412,081	401,200	Total	603,200	603,200	603,200
203,599	566,887	716,666	TOTAL REVENUES & BEGINNING FUND BALANCE	1,206,509	1,206,509	1,206,509
			MATERIALS AND SERVICES - 7474			
-	-	-	43-3035 Memberships	800	800	800
19,200	45,597	9,558	43-3210 City Services-Management	9,976	9,976	9,976
29,593	29,920	31,058	43-3230 City Services-Public Works	31,826	31,826	31,826
-	-	5,000	43-3310 Professional Services-Legal	-	-	-
-	-	2,000	43-3330 Professional Services-Technical	-	-	-
-	100,890	71,000	43-3630 Contracted Services	100,000	100,000	100,000
-	250	-	43-3690 Contracted Services-Façade	-	-	-
-	23,883	64,000	43-3695 Contracted Services-Rusa	90,000	90,000	90,000
48,793	200,540	182,616	Total	232,602	232,602	232,602
			CAPITAL OUTLAY - 7575			
-	-	100,000	43-7052 Improvements-Infrastructure	200,000	200,000	200,000
-	-	100,000	Total	200,000	200,000	200,000
48,793	200,540	282,616	TOTAL EXPENDITURES	432,602	432,602	432,602
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	434,050	60-9210	773,907	773,907	773,907
154,806	366,347	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
203,599	566,887	716,666	TOTAL EXPENDITURES & ENDING FUND BALANCE	1,206,509	1,206,509	1,206,509

A public meeting of the Roseburg Urban Renewal Board will be held on June 13, 2022 at 7:00 p.m. at 900 SE Douglas Avenue, Roseburg, Oregon, with the option of virtual participation through Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Roseburg Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 900 SE Douglas Avenue, Roseburg, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. Major changes, if any, and their effect on the budget, are explained below.

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

TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	274,690	635,986	1,050,929
Federal, State and All Other Grants	0	0	-
Revenue from Bonds and Other Debt	-	-	-
Interfund Transfers	200,000	400,000	600,000
All Other Resources Except Division of Tax & Special Levy	222,459	15,200	18,400
Revenue from Division of Tax	388,108	406,650	567,359
Revenue from Special Levy	-	-	-
Total Resources	1,085,257	1,457,836	2,236,688

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	-	-	-
Materials and Services	200,540	182,616	232,602
Capital Outlay	0	100,000	200,000
Debt Service	-	-	-
Interfund Transfers	200,000	400,000	600,000
Contingencies	-	-	-
All Other Expenditures and Requirements	-	-	-
Unappropriated Ending Fund Balance	684,717	775,220	1,204,086
Total Requirements	1,085,257	1,457,836	2,236,688

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Name General Fund	518,370	741,170	1,030,179
FTE	-	-	-
Name Capital Projects Fund-Diamond Lake	566,887	716,666	1,206,509
FTE	-	-	-
Total Requirements	1,085,257	1,457,836	2,236,688
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Capital Projects Fund capital projects:

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"
2022-2023 BUDGET APPROPRIATIONS

URBAN RENEWAL GENERAL FUND

◆ Transfers	<u>600,000</u>	\$ 600,000
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URBAN RENEWAL CAPITAL PROJECTS-DIAMOND LAKE FUND

◆ Materials and Services	232,602	
◆ Capital Outlay	<u>200,000</u>	432,602

TOTAL BUDGET APPROPRIATIONS	<u>\$ 1,032,602</u>
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This budget also includes reserves
for expenditures as follows:

General Fund	430,179	
Capital Projects	<u>773,907</u>	1,204,086

TOTAL BUDGET	<u>\$ 2,236,688</u>
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RESOLUTION NO. UR-2022-02

A RESOLUTION ADOPTING THE 2022-2023 BUDGET AND MAKING APPROPRIATIONS

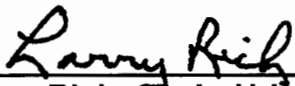
WHEREAS, the Budget Committee of the Urban Renewal Agency of the City of Roseburg, Oregon, has approved a proposed budget for the fiscal year commencing July 1, 2022; and

WHEREAS, at a meeting of the Roseburg Urban Renewal Board held on June 13, 2022, a public hearing on said approved budget was duly held after the giving of notice thereof as provided by statutes, proof of which is on file in the Office of the City Recorder of the City;

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

- Section 1.** After public hearing conducted on June 13, 2022, the Roseburg Urban Renewal Agency hereby adopts the budget for the fiscal year 2022-2023 in the total of \$2,236,688, a copy of which is now on file at City Hall.
- Section 2.** The amounts designated for the purposes set forth in "Exhibit A" are appropriated for the purposes and in the amount set forth in that Exhibit.
- Section 3.** The Recorder of said City shall file with the State Treasurer and the Division of Audits of the Secretary of State of the State of Oregon a true copy of the budget as adopted.
- Section 4.** The Roseburg Urban Renewal Board hereby resolves to certify to the county assessor for the 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
13TH DAY OF JUNE, 2022.**



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

☐ Check here if this is
an amended form.

• Submit two (2) copies to the county assessor by July 15.

Notification

The City of Roseburg Urban Renewal Agency (Agency name) authorizes its 2022 - 23 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) 6/13/22 (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 2022-23, 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 percent or check "Yes" to receive 100 percent 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.