

City of Roseburg, Oregon



- Micelli Park

2015-2016 Adopted Budget

CITY OF ROSEBURG, OREGON
ADOPTED BUDGET
FOR THE FISCAL 2015-2016 YEAR

Prepared by: City of Roseburg Finance Department



Website Tag



CITY OF ROSEBURG, OREGON

2015-16 BUDGET

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Larry Rich

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Patricia A. Loegering, Airport Manager
Brian R. Davis, Community Development Director
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Gregory G. Timm, Fire Chief
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CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

INTRODUCTION

Budget Message	i-ix
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	24-32

GENERAL FUND

Table of Contents	
Resources and Requirements	33-36
Fund Detail Budget:	
Resources	37-39
Requirements	
City Manager Office.....	40-41
Finance and Management Services	42-45
Community Development Department.....	46-47
Public Works Department	
Engineering Division.....	48-49
Administration.....	50-51
Building Maintenance Division.....	52-53
Street Maintenance Division.....	54-55
Street Light Division.....	56-57
Parks and Recreation Division	58-61
Municipal Court	62-63
Police Department.....	64-65
Fire Department	66-67
Non-Departmental	68-69

SPECIAL REVENUE FUNDS

Table of Contents	
Public Works Fund	
History Only	70-77
Grant Special Revenue Fund	
Resources and Requirements	78-79
Fund Detail Budget.....	80
Hotel/Motel Tax Fund	
Resources and Requirements	81
Fund Detail Budget.....	82

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS, continued

Street Lights and Sidewalk Fund	
Resources and Requirements	83
Fund Detail Budget.....	84-85
Bike Trail Fund	
Resources and Requirements	86
Fund Detail Budget.....	87
Housing Rehab Lab Fund	
Resources and Requirements	88
Fund Detail Budget.....	89
Golf Fund	
Resources and Requirements	90-91
Fund Detail Budget.....	92-95
Economic Development Fund	
Resources and Requirements	96
Fund Detail Budget.....	97
Stewart Trust Fund	
Resources and Requirements	98
Fund Detail Budget.....	99

DEBT SERVICE FUND

Table of Contents	
Debt Retirement Fund	
Resources and Requirements	100
Fund Detail Budget.....	101
Pension Obligation Debt Service Fund	
Resources and Requirements	102
Fund Detail Budget.....	103

CAPITAL PROJECTS FUNDS

Table of Contents	
Transportation Fund	
Resources and Requirements	104-105
Fund Detail Budget.....	106-107
Park Improvement Fund	
Resources and Requirements	108-109
Fund Detail Budget.....	110

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS, continued

Equipment Replacement Fund	
Resources and Requirements	111-112
Five Year Projection	113-114
Fund Detail Budget.....	115

Assessment Improvement Fund	
Fund Detail Budget.....	116-117

Facilities Replacement Fund	
Fund Detail Budget.....	118-120

ENTERPRISE FUNDS

Table of Contents	
Storm Drainage Fund	
Resources and Requirements	121-122
Fund Detail Budget.....	123-124

Off Street Parking Fund	
Resources	125
Fund Detail Budget.....	126

Airport Fund	
Resources and Requirements	127-129
Fund Detail Budget.....	130-131

Water Service Fund	
Resources and Requirements	132-134
Fund Detail Budget:	
Resources	135
Requirements	136
Production Department.....	137-138
Transmission and Distribution	139-140
Administration.....	141-142
Other Requirements	143-145

INTERNAL SERVICE FUND

Table of Contents	
Workers' Compensation Fund	
Resources and Requirements	146-147
Fund Detail Budget.....	148

CITY OF ROSEBURG, OREGON

APPENDICES

Table of Contents

Fund Descriptions and Accounting Methods 149-152

Glossary 153-155

Personnel Appendix 156-157

Pay Plans 158-164

Budget Calendar 165-166

Budget Notices and Required Certifications 167-171

Resolution No. 2015-09..... 172-173

LB-50..... 174



City of Roseburg

2015-2016 BUDGET MESSAGE

April 28, 2015

Ladies and Gentlemen of the Budget Committee:

I am pleased to present the proposed FY 2015-2016 City of Roseburg budget for your consideration. The budget is a tool used by Staff and Council to provide a roadmap for future operations and capital investments. We have attempted to provide funding at a level consistent with current operational service levels and incorporated strategies to achieve Council's goals. Staff worked extensively with the City Council to evaluate and eventually update our General Fund reserve policy over the last year. Council adopted an updated policy which allows for a budgeted ending General Fund reserve of as low as 20% after being held at 30% for the last five years. The prior policy led to somewhat arbitrary service level reductions at a time when our long-term projections did not indicate the necessity of those reductions. While this General Fund budget continues to provide for services at a cost that exceeds our resources, our six-year forecast model continues to give us confidence that our current service levels can be maintained and enhanced over the next few years and still meet our new policy objectives over the longer term.

The global recession has now been technically over for almost four years; however our local economy continues to suffer from high unemployment and other conditions attributed to the poor economy. The State of Oregon unemployment rate recently dropped below the national rate for the first time in almost twenty years, however that lower rate is driven almost exclusively by the metropolitan area employment. Many more rural communities have seen significant reductions in property values and associated revenue due to a decline in residential property development. The City property values are beginning to rise again and should return to historical levels over the next few years. Assessed value growth has not met the 3% threshold allowed by state law the last few years, but has not declined. We are beginning to see some new commercial construction, and housing starts have increased considerably in the last six months. We are currently working with developers of the former Douglas Community Hospital site that will house combined State of Oregon offices beginning in late 2016 or early 2017. This development will add to the tax base and "Beautify" an area of the community that is directly off Interstate 5 at the south entrance to our community.

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

The City, our Urban Renewal Agency and the Oregon Department of transportation have entered into an agreement to undertake one of the largest public works transportation projects in recent memory. ODOT will be overseeing the Highway 138 Corridor project which

will enhance pedestrian and bicycle travel as well as provide for better freight mobility and vehicular travel from the west end of the Oak and Washington Avenue bridges east and then north to the Diamond Lake Boulevard. This \$12 million project will rebuild eight intersections, three railroad crossings and five travel lanes through much of the project area. At the same time, the City/Urban Renewal Agency will be constructing improvements in a five block section immediately east of this project on Oak and Washington in the downtown core area. These two projects will be an almost \$15 million investment in beautification and infrastructure in the center of Roseburg and is a great example of governmental cooperation and the leveraging of scarce resources. I would particularly like to thank Public Works Director Nikki Messenger and our partners at ODOT for making this project a reality for our community.

We continue to meet challenges associated with PERS rates, which increased by about 4% of payroll July of 2013, after reductions made by the state legislature. Overall rates will again be increasing effective July 1, 2015 by approximately 2% of payroll. The rates imposed by PERS are effective for two year periods so the 2% increase will be effective for the next two fiscal years. Resources needed to operate City government are also stretched by rising health care premiums and property insurance costs. We have worked closely with our agent to try to keep the cost of all insurance premiums down. We have been pretty successful in moderating the cost of health care premiums again this year however liability and property insurance premiums continue to increase at rate higher than the CPI. We are in the second year of collectively bargained agreement with our Police Association and IBEW. We are currently in negotiations with the Fire Department's collective bargaining group. It is important to note that while the impacts of collective bargaining have financial implications related to our budgets each year, approval of collective bargaining agreements is the sole responsibility of Council, not the Budget Committee. Information related to the impacts of collective bargaining has been included in the proposed budget. Pay schedules have also been included in the appendices section.

CITY GOALS AND OBJECTIVES

In February 2015, the Council adopted four goals that have and will continue to provide direction to Staff over the next few years as we develop budgets and strategies to meet those goals. Council chose to return to a goal setting process that provided direction related to the "big picture" rather than a listing of individual actions or activities. The four goals are as follows:

1. Identify and Implement Long-Term Infrastructure Funding Mechanisms to Ensure the City can Meet Long-Term Infrastructure Stability and Sustainability.
2. Implement the Urban Renewal Financial and Capital Improvement Plan: Evaluate Establishment of Additional Urban Renewal Plan Area.
3. Initiate Community Livability programs and Beautification projects.
4. Define and Establish Business Friendly/Improved City Image.

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

The proposed General Fund budget ending balances will still be close to the former 30% General Fund Reserve policy, but our planned expenditures will exceed revenues in each of the next four years. Because our resource picture will change dramatically when our Urban Renewal District plan expires in September 2019, Council adopted the change in our reserve requirements as part of Council's previous "operational sustainability" goal. We have used the financial resources estimated to be available to continue to provide a high level of services that are needed and valued by City residents. We accomplished many things over the course of the last year, a few of which are included below.

Administration

The Finance Department received its 21st consecutive Award for Excellence in Financial Reporting from the Government Finance Officers Association in addition to providing quarterly financial updates to Council. The Department also completed a successful bid process to evaluate and purchase new software for financial reporting, court operations, human resources and utility billing. Software transitioning is currently underway and will be completed during fiscal year 2015-16. The IT Department helped coordinate installation of new permit software in Community Development as well as new archive software for City wide records retention. The City Manager's office continued to work closely with Council to develop and implement goal related activities. Human Resources completed the recruitment and hiring for a number of new employees throughout the organization and helped with the succession planning in the Fire Department. The Recorder's Office worked with all departments to lay the foundation for our new electronic records management/archive system. Laserfiche, which was implemented during the current fiscal year, will continue to impact the department for at least the next two fiscal years. A number of administrative Staff participated in Economic Development activities through the Partnership, Industrial Development Board and the Umpqua Business Center.

Public Safety

The Fire Department once again planned and coordinated a community safety training exercise in conjunction with the Great Oregon Shakeout which included participation by the City of Roseburg, Douglas County, Mercy Medical Center and a number of other local businesses. Community awareness of how to respond during a natural disaster is an essential part of our preparedness program. From an operational standpoint, we were unable to continue funding one of the positions that had previously been funded through a grant, however we were able to continue to fund three of the four grant funded positions which allows the Department to enhance operational efficiency and maintain our ISO rating at a 3. The Department continues to evaluate safety and training aspects of our service levels as we provide for efficiencies internally and in the service we provide to the community.

The Police Department continued a very successful K-9 program during the last year. With a major contribution from a local individual and additional local fundraising in 2013, the Department purchased and introduced three K-9s, two in patrol and one in narcotics detection. The program has been very successful, and the community involvement and support for this program has been very gratifying. Because of changes in Oregon's marijuana laws, one of K-9 units will be transferred to Douglas County for use in the County jail while the department acquires a new K-9 for use in patrol and drug enforcement. The Department works closely with our Volunteers in Police Service; this year logging almost 2,600 in community volunteer hours. They also partner with the Roseburg Area Youth Service program operated through the Douglas County Juvenile Department. Once each

year, again with Douglas County, the Department provides a Citizen Police Academy which is a citizen involvement and training program. The comprehensive program is generally held in the spring over an eleven week period. The initial class of 2015 includes 24 local citizens.

Community Development

During the current fiscal year, Community Development began work on amendments to the Land Use and Development Ordinance that guides the process for development in our community. We hope to complete the project during fiscal year 2015 and process the amendments through the Planning Commission for adoption by City Council. The proposed budget contains two changes in personnel in Community Development. In an effort to work on Council's goal around community livability and beautification, we have added a .5 FTE Compliance Officer position back into the budget and have increased the department office staff from .5 FTE to 1.0 FTE. We believe these changes will allow the department to enhance the community service level substantially by once again providing an employee whose primary function it will be to respond to code violations and compliance issues. This task has been taken on by planning staff over the last few years, but the program has suffered due to lack of staffing and other resources. We are looking forward to this particular enhancement as it has been supported by the community and City Council. Community Development Staff and Public Works Staff will be working together with a consultant during the next year to update our "Transportation System Plan." The TSP helps guide our "big picture" decision making based on current and forecasted needs for future improvements.

Public Works

Public Works developed and oversaw a number of projects during the last year including a \$2 million airport apron rehabilitation project, over \$2 million in water transmission main replacements, and almost \$1 million in storm drainage improvements. Public Works completed design work on a number of water line, storm line and street projects and is working with a consultant on our street resurfacing program to outline improvements for this year and many years to come. When the longer term information is available, we will work with Council to evaluate potential funding options to help us implement the street resurfacing and improvement programs which is part of Council's goal relating to infrastructure sustainability. As stated above, staff continues to work diligently on a number of important infrastructure projects both internally and in partnership with other governmental agencies.

The Parks Division worked extensively with volunteer groups throughout the year. Staff worked with the Cal Ripken volunteers to complete fencing improvements in Gaddis Park and approved the volunteer group's efforts to modify baseball and softball fields to accommodate youth state tournaments during the summer of 2014. The tournament was the first held in Roseburg in many years and they look forward to hosting more in the future as a result of those improvements.

The City received a \$100,000 gift from Umpqua Bank that allowed us to complete a youth playground improvement in Micelli Park. Public Works Staff completed the groundwork and installation of equipment that was purchased with the initial gift. Public Works staff also installed a new youth playground at Eastwood Park that was made possible by a grant from the State of Oregon Parks and Recreation program. That project was even larger than the

Micelli Park project and while the playground was installed last fall, some of the final landscaping and amenities will be completed this spring.

Current Operations

We made every effort to provide a proposed budget that continued current operations in the General Fund and enhanced levels of service in some of the enterprise funds. After working with our City Council, we established an updated six-year forecasting model and revised our General Fund Ending Fund Balance/Future Year reserve policy. This revision has allowed us to enhance the level of service in Community Development and the Fire Department office while maintaining our service level throughout the General Fund.

In the Fire Department, the additional .5 FTE office staff will allow us to better utilize our administrative staff and allow the Department to begin working more closely with our Administrative Department to ensure the records management program can be implemented with fidelity in a timely manner.

The Police Department is proposed to continue at current service levels, maintaining 40 FTE in the proposed budget. Last year we reached an agreement with Roseburg Public Schools to return to providing two School Resource Officer positions with their funding support. During the recession, the District was unable to continue to fund their portion of two positions, so one position was reduced. With the financial support of RPS, we were able to fill the second SRO position as an assignment from current staffing levels. We continue to evaluate the effectiveness of all areas of service provided through the Department. Last year was the second full year with the addition of multiple K-9 units, and we look forward to continuing the programs in which these units are involved. As mentioned earlier, we are transitioning our narcotics/drug dog to the Sheriff's office to utilize at the Douglas County jail effective July 1, 2015 and will be acquiring an additional K-9 to partner with one of our officers.

Public Works Administration was reduced by 1.5 FTE during the 2014-15 fiscal year budget, one in engineering and .5 in the office. Also during the prior fiscal year we added some partial FTE for an engineering student intern who was recently hired and the FTE impact is included in the proposed budget as well. We hope to participate in the intern program in the future and work with Civil Engineering Co-Op Program to place students in six month rotations.

The 2015-16 Proposed Budget includes a slight increase in FTE and normal cost increases for collectively bargained increase and ongoing materials and supply cost increases. The Budget includes operating expenditures of \$20.07 million which exceeds our operating revenues of \$19.61 million by about \$470,000. Total General Fund expenditures, including transfers and capital outlay total \$20.85 million and exceed current year revenues by approximately \$1.23 million or about 6.3% of revenues.

We will accommodate this shortfall by utilizing a portion of our reserves/beginning fund balance while still leaving an ending fund balance/contingency of over \$6.11 million, or 29.3% of expenditures, well above the current policy of 20% and within the parameters outlined to Council during our policy discussions. As I indicated earlier in this message, the new ending fund balance policy was revisited with Council as part of our organizational sustainability goal. Adequate reserves are essential to the operations of any local government, but the amount should be tempered with the reliability and availability of future resources and the

need to provide service. Annual reductions in the ending fund balance/reserves will occur during the next four years. At that time the Urban Renewal Agency plan will expire and the property tax generated in the District will go back on the general tax rolls and will be distributed to the City of Roseburg and other taxing entities.

Significant Budgetary Changes

There are no major in the General Fund this year. The most significant change you will continue to see in the General Fund is the result of the inclusion of Public Works administration, engineering and street maintenance which was done in 2013-14. The primary purpose for including these departments in the General Fund relates to changes in reporting requirements as outlined by the Governmental Accounting Standards Board. New pronouncements required changes in reporting for Special Revenue funds, and the Public Works fund no longer qualified as a Special Revenue fund. In addition, it is my philosophy that each of these departments are supported by general revenue sources and should be included as part of the General Fund. For comparative purposes, the Public Works portion of the budget contains General Fund actual information only for 2013-14 and includes the current and prior year budget amounts. Prior to 2013-14, those costs were budgeted and incurred in the Public Works Fund.

This change impacted the General Fund reserve requirement by adding 30% of the estimated \$2.5 million added to the General Fund. In and of itself, this was not an increase in the total budget as these departments were previously included in the Public Works Special Revenue fund, and the overall budget increase is nominal. The more prominent impact of including Public Works back into General Fund was the policy impact on our operating contingency/ending fund balance. The inclusion of Public Works had the result of increasing this requirement by almost \$750,000. Because our funding is stable and our forecasting model was updated, we were able to show that the potential lower fund ending fund balance percentage included in the updated policy would not jeopardize sustainability and will allow us to continue to provide the current high level of service.

As indicated above, most of the other changes relate to small increases in FTE in a few areas of the budget. Each of these additions will be evaluated over time as we attempt to provide a baseline service level to which we will compare long term resources for sustainability. The current proposed budget contains about \$19.61 million in current year resources and \$20.85 million in current year expenditures. The primary reason expenditures outstrip resources is the increase in PERS rates and the overall impact of personnel costs. Over 83% of the projected increases in cost in the proposed budget related to Personnel Service costs. We are primarily a service organization, and we will always need to balance the cost of personnel in relationship to the services we provide. Philosophically, it is important to match current resources and expenditures over time so that the implications of revenue or cost shifts can be evaluated against organizational baseline service standards. As we move forward in fiscal 2015-16, we will be monitoring our projections relating to operational and infrastructure sustainability. While we continue to provide a very high level of service, we must evaluate how to maintain those services in the future.

One other notable budgetary impact relates to the issuance of Pension Obligation Bonds (POBs) during 2014 of almost \$4.9 million which was a one-time resource influx and is not included in this budget. This was a one-time issuance, and the proceeds were paid to PERS to reduce our ongoing obligation related to the transition liability which was part of our

unfunded actuarial liability. No additional debt is proposed to be issued this year thus reducing budgeted revenue and expense. The payment in 2014 will result in savings of approximately \$1.04 million over the 15 year repayment period and a net present value savings of more than \$800,000. Issuance of the POBs and the ongoing debt service necessitated creation of a new Pension Obligation Debt Service Fund. It was created using a supplemental budget process in 2014 and now shows in the budget document with only debt service costs and interdepartmental charges.

Collective Impacts – Outside Influences

As indicated previously, the increase in our PERS rates, initially estimated at almost 6% of payroll effective July 1, 2013 made it very difficult to balance our operational budget. PERS reform was passed during the 2013 legislative session that reduced the increase to closer to 4.5% of payroll. The City issued Pension Obligation Bonds to pay off a transition liability that was accruing interest at 8% annually, reducing our PERS cost by an additional .25% of payroll after debt service. The legislative reforms have been challenged in court and oral arguments in front of the Oregon State Supreme Court were heard during fiscal 2015. We are awaiting the outcome of the Supreme Court decision which could still have a detrimental impact on governmental entities in the state. As previously stated, rates will increase again in July 2015 and stay at the higher rates for another 20 years. We are in the system, and only the legislature and eventually, the courts can impact the PERS system. We have an obligation to pay the rates as determined by the actuary in accordance with state statute. If no changes are forthcoming, rates will likely stabilize between 20% and 25% of payroll, or about 15% higher than rates were throughout the 1990's.

The other primary outside influence on the cost of providing service is the Public Employee Collective Bargaining Act (PECBA) and how it has been interpreted over the years. Our strike prohibited employee groups (police and fire) are subject to provisions that allow for binding interest arbitration rather than the regular requirement to reach agreement only through the collective bargaining process. If impasse is reached, proposals are submitted to an arbitrator, and the arbitrator has the final choice in determining the final compensation.

I will say that the relationship the City has established with each of the bargaining groups has allowed us to reach agreements without arbitration recently and continues to provide good working conditions and compensation for our employees as well as affordable service to our community. We are currently in negotiations with our local IAFF group and have agreements in place with both IBEW, our general service representatives, and our Police Association.

OVERALL BUDGET SUMMARY

The total FY 2015-2016 proposed budget, including General Fund and all other fund expenditures, is proposed at \$58.080 million compared to the current year adopted budget of \$56.851 million. This represents an increase of approximately 2.2% which based on our projections continues to be sustainable. There are significant capital expenditures included in the overall budget, primarily over \$2 million in the Water Enterprise Fund, over \$1.4 million in the Equipment Replacement Fund, almost \$1 million in the Storm Drainage Fund and almost \$1 million in the Airport Enterprise Fund. Each of these fund expenditures represents scheduled projects and acquisitions from our five-year Capital Improvement Plan which is an important planning document that is updated every two years. Information in the CIP is influenced by a number of master plans developed for our water and storm utilities, parks and streets.

GENERAL FUND SUMMARY

Basic operations in the General Fund include Parks, Public Works, Police, Fire, Community Development, Finance and Management Services, Municipal Court and Administration. The General Fund provides funding for most direct operational services that residents recognize and use frequently. The FY 2015-2016 General Fund is proposed at \$26,954,223 (up 1.12%) including reserves of approximately 29.3% or \$6,108,819.

GENERAL FUND REVENUES

Total operating revenues are proposed at \$19,612,735, including revenue that was formerly recognized in the Public Works Special Revenue Fund. This is a less than .2% reduction from the total resources budgeted last year, primarily because of lower inter-departmental charges. We will continue to evaluate services provided by the General Fund to non-General Fund city funds and services.

The most significant General Fund resource continues to be current and prior year property taxes. Property taxes are estimated to increase to \$12,734,000 or about 1.5% from the 2014-2015 adopted budget of \$12,552,000. As recessionary impacts subside, we anticipate property taxes will once again increase above the three percent benchmark allowed by statute. It is essential that new development occur for that to happen. There are currently proposals in various stages of planning or development that could provide an increase in assessed value next year of between \$15 and 20 million, or about an additional 1%.

With the passage of Measure 50 in 1997, the property tax system changed from a levy based system to a modified tax rate system. A permanent tax rate was established at \$8.4774 for the City of Roseburg. As an example, a home with an assessed value of \$150,000 will pay \$1,272 in property taxes to the City.

GENERAL FUND EXPENDITURES

Total General Fund expenditures are proposed at \$20,845,404, exclusive of reserves which is a \$605,920 (2.99%) increase. Keep in mind that the return of Public Works operations in 2013-14 increased the overall General Fund budget by over \$2.5 million, and Local Budget Law requires that three prior years' information must be shown in the budget document by fund for which appropriations were made, so the Public Works historical data will be contained in the Special Revenue portion of the budget for one more year. The proposed expenditures have been included in our updated six-year forecast model and appear to be sustainable through forecast period. It is essential that we continue to monitor both revenues and expenditures in our model to ensure that we can continue to provide high levels of service to citizens.

ENTERPRISE, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS

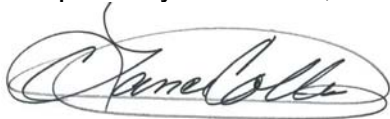
Enterprise Funds, Special Revenue Funds and Capital Projects Funds actually comprise the majority (over 53%) of the City's overall budget. Enterprise Funds include the Water Fund, Storm Drainage, Off Street Parking and Airport. Special Revenue Funds consist of Grants, Hotel/Motel Tax, Bike Trail, Street Lights and Sidewalk Funds, Housing Rehab, Golf, Economic Development and the Stewart Trust. Capital Project Funds consist of Transportation, Park Improvement, Equipment Replacement, Assessment Improvement and Facilities Replacement.

Most of these funds will remain consistent with prior years except for the two funds, Golf and Housing Rehab, that were closed out or contracted out in 2013-14 and now contain historical information that is no longer reflective of the operations. The Public Works Fund as outlined above also contains history only as it was closed into the General Fund in 2013-14.

I look forward to reviewing the proposed budget with you and wish to thank the many City Staff members responsible for preparation of this proposed budget. Special thanks go to Ron Harker, Director of Finance and Management Services and his entire team. As in past years, the Department spent many long hours putting the budget together and making sure it represents the collective wisdom of all the Staff involved in development of the budget.

Ron Harker, Finance and Management Services Director
Jim Burge, Police Chief
Sheila Cox, City Recorder
Debi Davidson, Management Technician
Brian Davis, Community Development Director
Debbie Keller, Accountant
Patricia Loegering, Airport Manager
Della Mock, Accountant
Nikki Messenger, Public Works Director
Gregg Timm, Fire Chief
John VanWinkle, Human Resources Director

Respectfully submitted,

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

C. Lance Colley
City Manager



CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2015-2016 BUDGET

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

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

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

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

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

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

BUDGET USER GUIDE, continued

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

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

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

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

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

The Budget Committee has the power to:

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

BUDGET USER GUIDE, continued

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

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

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

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

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

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

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

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

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

BUDGET USER GUIDE, continued

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

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

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

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

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

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

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

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

BUDGET USER GUIDE, continued

Budget Compliance: The City manages its finances according to generally accepted accounting principles. During the year, expenditures and resources are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. 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 that documents the City's budgetary performance and compliance.

CITY OF ROSEBURG, OREGON

FINANCIAL MANAGEMENT POLICIES

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

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

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

DEBT MANAGEMENT

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

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

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

FINANCIAL MANAGEMENT POLICIES, continued

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

FINANCIAL MANAGEMENT GOALS AND POLICIES

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

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

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

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

I. City of Roseburg Financial Management Goals

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

FINANCIAL MANAGEMENT POLICIES, continued

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

II. City of Roseburg Financial Management Policies

A. Resource Planning and Allocation Policies

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

B. Accounting and Financial Practices Policies

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

FINANCIAL MANAGEMENT POLICIES, continued

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

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

C. Revenue Policies

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

FINANCIAL MANAGEMENT POLICIES, continued

D. Capital Improvements Policies

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

E. Intergovernmental Revenue Assistance Policies

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

F. Debt and Investment Management Policies

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

FINANCIAL MANAGEMENT POLICIES, continued

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

G. Organizational Policies

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

H. Other Policies

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

FINANCIAL MANAGEMENT POLICIES, continued

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

CITY OF ROSEBURG, OREGON

GENERAL INFORMATION

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

Date of incorporation	1872
Form of government	Council/Manager
Area in square miles	10.6
Population	22,285

Fire Protection:

Fire Stations	3
Fire Hydrants	1,317
Full Time Employees	41.50

Police Protection:

Police Stations	1
Patrol Cars	10
Full-time Employees	40

Water Utility:

Annual consumption in millions of gallons	1,602
Local storage in millions of gallons	10.7
Miles of water mains	191
Number of users	10,865

Streets:

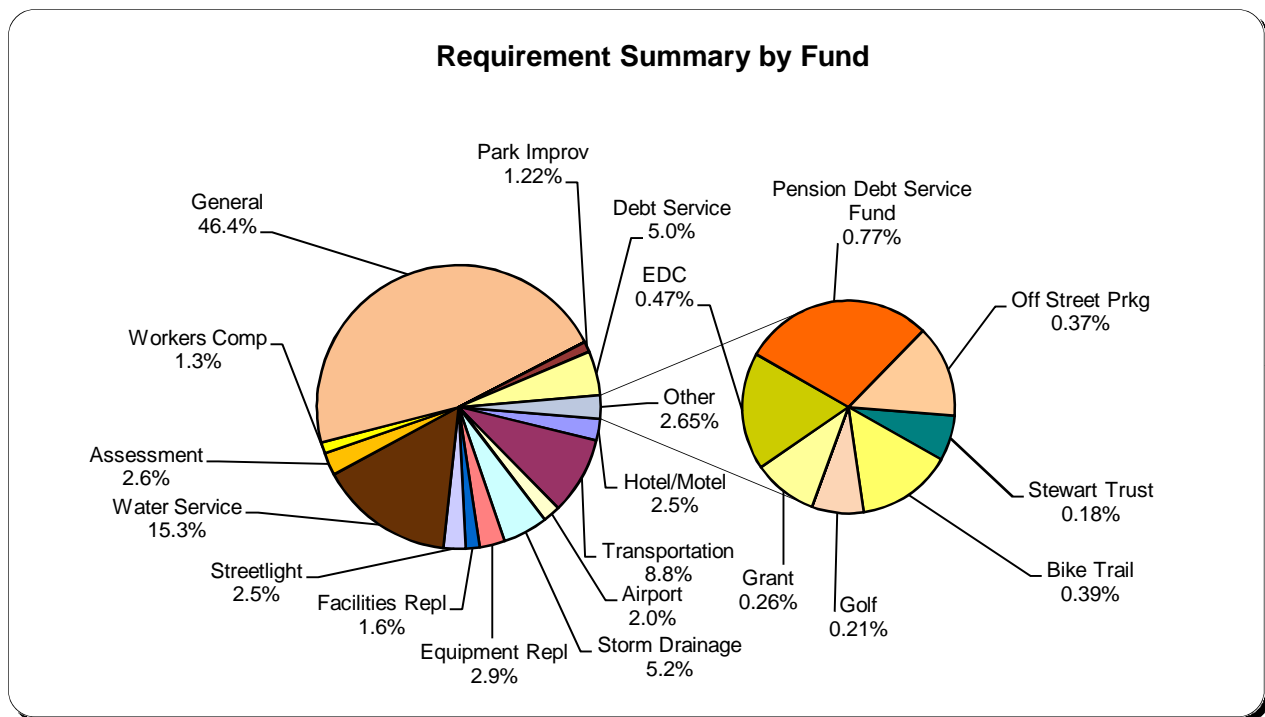
Miles of paved streets	112
Miles of unpaved streets	5.5

Parks and Recreation:

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

CITY OF ROSEBURG, OREGON
REQUIREMENT SUMMARY BY FUND

The Requirement Budget Summary on the following page shows that the 2015-2016 adopted budget is \$1,228,567 more than the 2014-2015 adopted budget. This represents an increase of 2.1%. The General Fund, the City's largest governmental fund, represents 46.4% 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 \$56,537,894 or 97.35% of total proposed expenditures. The second plot represents funds totaling \$1,541,956 or approximately 2.65% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

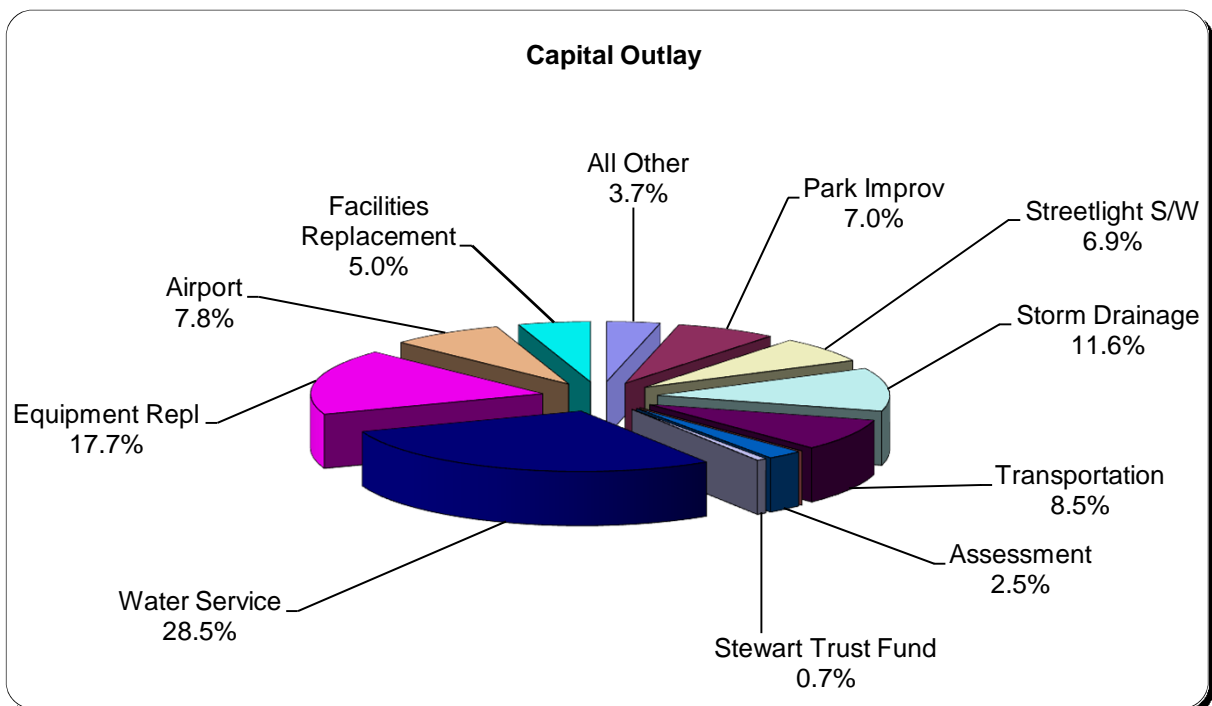
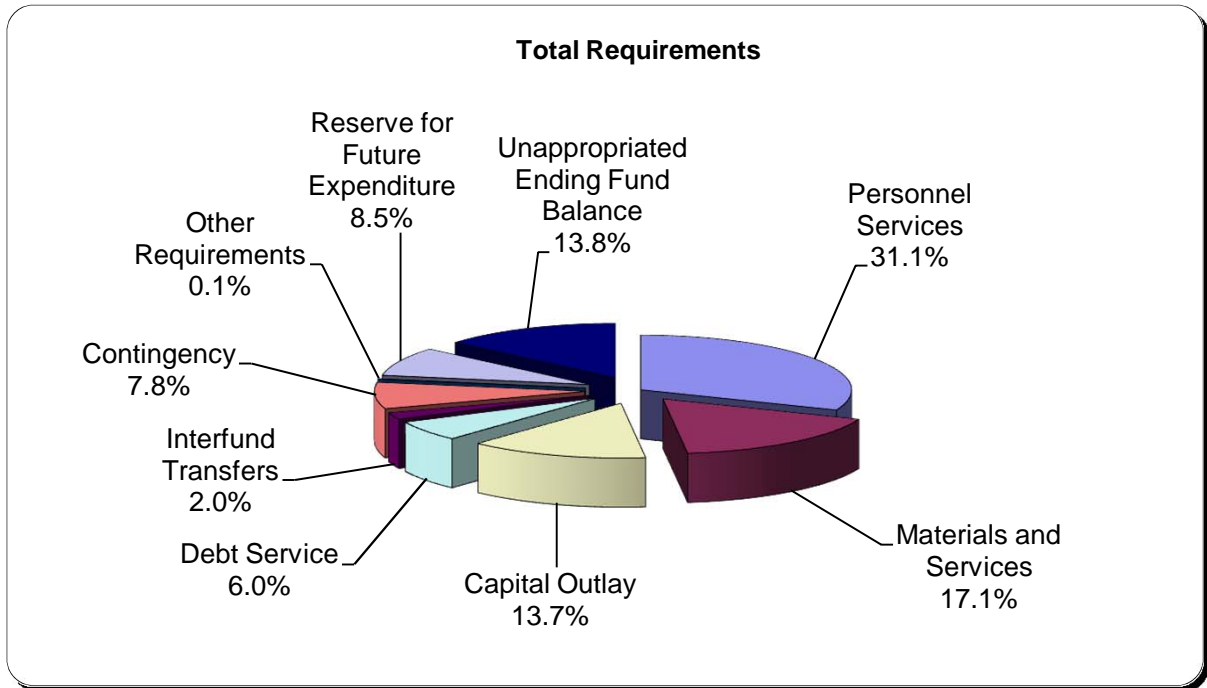
REQUIREMENT SUMMARY BY FUND
2015-2016 BUDGET

<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>FUND</u> <u>IDENTIFIER DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
24,555,685	26,570,785	26,654,637	010 General Fund	26,954,223	26,954,223	26,954,223
3,176,697	437,567	-	020 Public Works Special Revenue Fund	-	-	-
122,942	99,540	155,494	022 Grant Special Revenue Fund	150,729	150,729	150,729
1,055,267	1,074,909	1,252,919	024 Hotel/Motel Tax Fund	1,426,095	1,426,095	1,426,095
1,036,242	1,135,907	1,248,530	029 Streetlight/Sidewalk Fund	1,463,412	1,463,412	1,463,412
108,308	131,336	233,825	025 Bike Trail Fund	224,120	224,120	224,120
290,910	96,258	-	026 Housing Rehab Loan Fund	-	-	-
250,174	79,891	96,623	054 Golf Fund	121,561	121,561	121,561
236,137	223,691	221,153	055 Economic Development Fund	275,293	275,293	275,293
113,565	120,673	118,112	071 Stewart Trust Fund	106,101	106,101	106,101
409,400	2,613,200	2,769,500	041 Debt Retirement Fund	2,930,000	2,930,000	2,930,000
-	5,069,916	489,464	042 Pension Bond Debt Service Fund	447,394	447,394	447,394
4,171,935	4,255,176	4,417,968	031 Transportation Fund	5,122,362	5,122,362	5,122,362
265,783	380,708	370,559	032 Park Improvement Fund	706,257	706,257	706,257
1,068,184	1,486,059	1,510,497	033 Equipment Replacement Fund	1,660,504	1,660,504	1,660,504
1,378,366	1,446,839	1,446,018	034 Assessment Improvement Fund	1,506,369	1,506,369	1,506,369
1,172,982	1,010,849	1,047,071	036 Facilities Replacement Fund	940,621	940,621	940,621
1,932,395	2,205,862	2,603,928	027 Storm Drainage Fund	2,997,117	2,997,117	2,997,117
224,294	208,198	186,657	051 Off Street Parking Fund	216,758	216,758	216,758
3,177,702	5,109,171	2,072,878	052 Airport Fund	1,161,497	1,161,497	1,161,497
10,725,881	10,180,130	9,412,342	053 Water Service Fund	8,908,680	8,908,680	8,908,680
921,480	982,850	831,958	061 Workers' Compensation Fund	760,757	760,757	760,757
<u>56,394,329</u>	<u>64,919,515</u>	<u>57,140,133</u>	TOTAL REQUIREMENTS	<u>58,079,850</u>	<u>58,079,850</u>	<u>58,079,850</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 31.1% of the total budget; materials and services represents 17.1% and capital outlay 13.7% of the total budget.

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



CITY OF ROSEBURG, OREGON

REQUIREMENT SUMMARY BY CLASSIFICATION
2015-2016 BUDGET

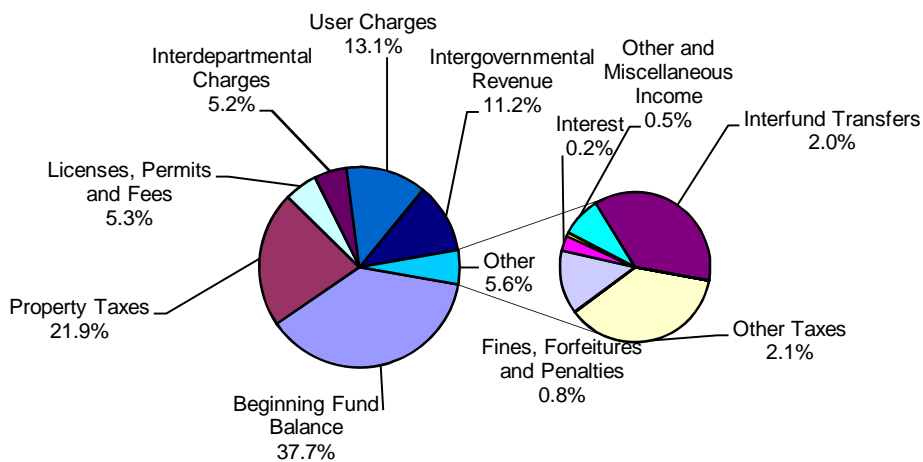
<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
16,759,608	16,779,023	17,532,224	Personnel Services	18,044,075	18,044,075	18,044,075
9,443,736	8,632,150	9,583,605	Materials and Services	9,918,489	9,908,489	9,908,489
5,443,197	7,736,651	10,445,600	Capital Outlay	7,973,120	7,973,120	7,973,120
541,941	3,468,063	3,288,688	Debt Service	3,463,588	3,463,588	3,463,588
1,838,104	1,510,730	1,130,850	Interfund Transfers	1,188,350	1,188,350	1,188,350
-	-	2,577,606	Contingency	4,511,594	4,511,594	4,511,594
50,000	4,810,891	50,000	Other Requirements	50,000	50,000	50,000
-	-	4,450,473	Reserve for Future Expenditure	4,949,121	4,949,121	4,949,121
22,317,743	21,982,007	8,081,087	Unappropriated Ending Fund Balance	7,981,513	7,991,513	7,991,513
<u>56,394,329</u>	<u>64,919,515</u>	<u>57,140,133</u>	TOTAL REQUIREMENTS	<u>58,079,850</u>	<u>58,079,850</u>	<u>58,079,850</u>

CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION

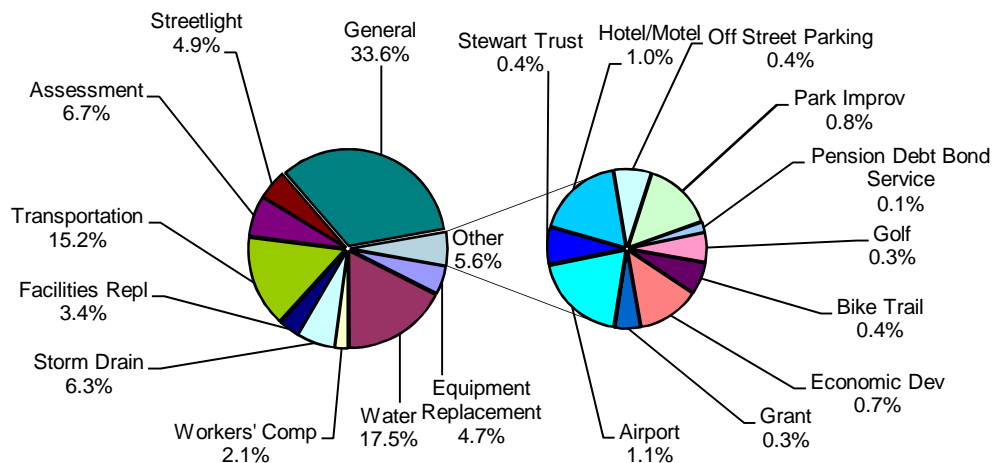
The City's resources by classification are shown on the following page. Beginning fund balances represent \$21,871,620 or 37.7% of the City's resources. Property taxes are \$12,734,000 or 21.9% of the budget. Of this total, current year property taxes are \$12,097,000.

The second chart shows beginning fund balances. The first plot lists funds with beginning fund balances greater than \$300,000. This year the General Fund has 33.6% of all beginning fund balances with a proposed carry forward of \$7,341,488. The Water Fund projects \$3,825,731, Transportation Fund \$3,322,466 and the Facilities Replacement Fund \$746,621 for beginning fund balances.

Resources by Classification



Beginning Balance By Fund



CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION
2015-2016

<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
22,449,148	22,330,165	20,744,038	Beginning Fund Balance	21,871,620	21,871,620	21,871,620
11,942,918	12,142,460	12,552,000	Property Taxes	12,734,000	12,734,000	12,734,000
800,763	915,915	1,050,000	Other Taxes	1,203,500	1,203,500	1,203,500
2,843,895	2,941,249	3,151,478	Licenses, Permits and Fees	3,078,563	3,078,563	3,078,563
3,015,795	3,017,612	3,152,606	Interdepartmental Charges	3,019,226	3,019,226	3,019,226
7,046,236	7,123,003	7,320,186	User Charges	7,613,522	7,613,522	7,613,522
572,864	536,354	553,700	Fines, Forfeitures and Penalties	444,720	444,720	444,720
5,393,370	9,190,696	7,192,175	Intergovernmental Revenue	6,514,377	6,514,377	6,514,377
131,142	120,029	108,226	Interest	105,472	105,472	105,472
43,362	64,882	30,000	Assessment Collections	26,500	26,500	26,500
279,645	90,211	260,285	Other and Miscellaneous Income	280,000	280,000	280,000
1,838,104	1,510,730	1,025,439	Interfund Transfers	1,188,350	1,188,350	1,188,350
19,807	4,850,027	-	Bond Proceeds/Loan Repayment	-	-	-
17,280	86,182	-	Reimbursements	-	-	-
<u>56,394,329</u>	<u>64,919,515</u>	<u>57,140,133</u>	TOTAL RESOURCES	<u>58,079,850</u>	<u>58,079,850</u>	<u>58,079,850</u>

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2015-2016 BUDGET**

2015-2016 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2015-2016 ADOPTED RATE*	2015-2016 ESTIMATED \$ LEVY	LESS ESTIMATES			2015-2016 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	13,148,913	262,978	788,935	1,051,913	12,097,000
TOTALS	8.4774	13,148,913	262,978	788,935	1,051,913	12,097,000

*Estimated assessed valuation for City-wide levies is \$1.551 billion, a 2.5% increase.

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

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2015-2016**

HISTORY OF PROPERTY TAX LEVIES AND RATES

	LEVIES			Rates		
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
CITY-WIDE LEVIES:						
General Fund Levy	12,117,695	12,384,505	12,648,295	8.4774	8.4774	8.4774
Totals	<u>12,117,695</u>	<u>12,384,505</u>	<u>12,648,295</u>	<u>8.4774</u>	<u>8.4774</u>	<u>8.4774</u>

Assessed Valuation - City-Wide Levies** 1,446,835,230 1,477,874,387 1,513,414,338

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

CITY OF ROSEBURG, OREGON
FUND BALANCES BY FUND

Oregon Revised Statutes require that all funds be balanced when budgeted. Deficit fund balances are not allowed. All expenditures are limited to the legal appropriations. Contingency appropriations are to cover unforeseen events that may occur during the budget year but are not planned to be spent at budget preparation time. Reserves are monies set aside for future use. No expenditures may be made out of these budgeted amounts without going through the supplemental budget process. The following table summarizes the City's estimated beginning and ending fund balances for the 2015-2016 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2015	2015-2016				ESTIMATED FUND BALANCE JUNE 30, 2016
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY	LESS RESERVES FOR FUTURE	
General Fund	7,341,488	19,612,735	20,835,404	1,000,000	-	5,118,819
Special Revenue Funds:						
Grant Special Revenue	63,604	87,125	129,250	-	21,479	-
Hotel/Motel Tax	221,395	1,204,700	1,235,527	-	190,568	-
Streetlight/Sidewalk	1,068,162	395,250	626,704	836,708	-	-
Bike Trail	80,690	143,430	170,000	54,120	-	-
Golf	75,243	46,318	40,300	81,261	-	-
Economic Development Fund	158,573	116,720	97,126	-	178,167	-
Stewart Trust	93,049	13,052	55,000	-	51,101	-
Debt Service Funds:						
Debt Retirement	-	2,930,000	2,930,000	-	-	-
Pension Bond Debt Service Fund	26,394	421,000	408,300	-	-	39,094
Capital Projects Funds:						
Transportation	3,322,466	1,799,896	2,347,482	-	2,451,132	323,748
Park Improvement	179,657	526,600	576,000	-	130,257	-
Equipment Replacement	1,023,004	637,500	1,409,000	-	251,504	-
Assessment Improvement	1,475,369	31,000	200,000	-	200,000	1,106,369
Facilities Replacement	746,621	194,000	465,708	-	474,913	-
Enterprise Funds:						
Storm Drainage	1,380,912	1,616,205	1,498,781	1,000,000	-	498,336
Off Street Parking	93,308	123,450	146,722	70,036	-	-
Airport	238,197	923,300	998,405	163,092	-	-
Water Service	3,825,731	5,082,949	6,003,533	1,000,000	1,000,000	905,147
Internal Service Fund:						
Workers' Compensation	457,757	303,000	454,380	306,377	-	-
	21,871,620	36,208,230	40,627,622	4,511,594	4,949,121	7,991,513

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2015-2016 BUDGET

<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>		<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
			<u>General Fund</u>			
5.00	4.50	4.50	City Manager's Department	4.50	4.50	4.50
7.80	7.30	7.30	Finance and Mgmt Services	7.30	7.30	7.30
2.00	2.00	2.00	Finance	2.00	2.00	2.00
9.80	9.30	9.30	Information Technology	9.30	9.30	9.30
3.50	3.50	3.60	Total Finance and Mgmt Services	4.50	4.50	4.50
0.00	7.00	6.25	Community Development Department	6.50	6.50	6.50
0.00	3.50	3.00	Public Works Department:	3.00	3.00	3.00
3.00	3.00	3.00	Engineering Division	3.00	3.00	3.00
0.00	12.60	12.60	Administration Division	12.60	12.60	12.60
3.00	26.10	24.85	Building Maintenance Division	25.10	25.10	25.10
2.25	2.25	2.25	Street Division			
10.00	10.00	11.00	Total Public Works			
12.25	12.25	13.25	Parks and Recreation Dept:			
3.70	3.70	3.20	Administration	2.25	2.25	2.25
40.00	40.00	40.00	Parks Maintenance Division	11.00	11.00	11.00
42.50	42.50	41.25	Total Parks and Recreation	13.25	13.25	13.25
119.75	141.85	139.95	Municipal Court	3.20	3.20	3.20
			Police Department	40.00	40.00	40.00
			Fire Department	41.50	41.50	41.50
			Total General Fund	141.35	141.35	141.35
			<u>Public Works Fund</u>			
4.00	0.00	0.00	Administration Division	0.00	0.00	0.00
7.00	0.00	0.00	Engineering Division	0.00	0.00	0.00
12.75	0.00	0.00	Street Division	0.00	0.00	0.00
23.75	0.00	0.00	Total Public Works Fund	0.00	0.00	0.00
1.00	0.50	0.50	<u>Airport Fund</u>			
6.00	6.00	6.00	Airport Manager	0.50	0.50	0.50
11.00	11.00	11.00	<u>Water Service Fund</u>			
17.00	17.00	17.00	Production Department	6.00	6.00	6.00
			Transmission and Distribution	11.00	11.00	11.00
			Total Water Service Fund	17.00	17.00	17.00
2.00	0.00	0.00	<u>Golf Fund</u>			
163.50	159.35	157.45	Maintenance Department	0.00	0.00	0.00
			TOTAL POSITIONS	158.85	158.85	158.85

CITY OF ROSEBURG, OREGON

ORGANIZATIONAL CHART

The City of Roseburg is a municipal corporation first organized in 1872. The Roseburg City Council is elected to serve as the governing body for Roseburg's 22,285 citizens. The Mayor, who presides at the Council meetings, is elected for a two-year term. The City is divided into four wards with two Council members per ward. Council members serve a four-year term with one Council position in each ward being up for election every two years.

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

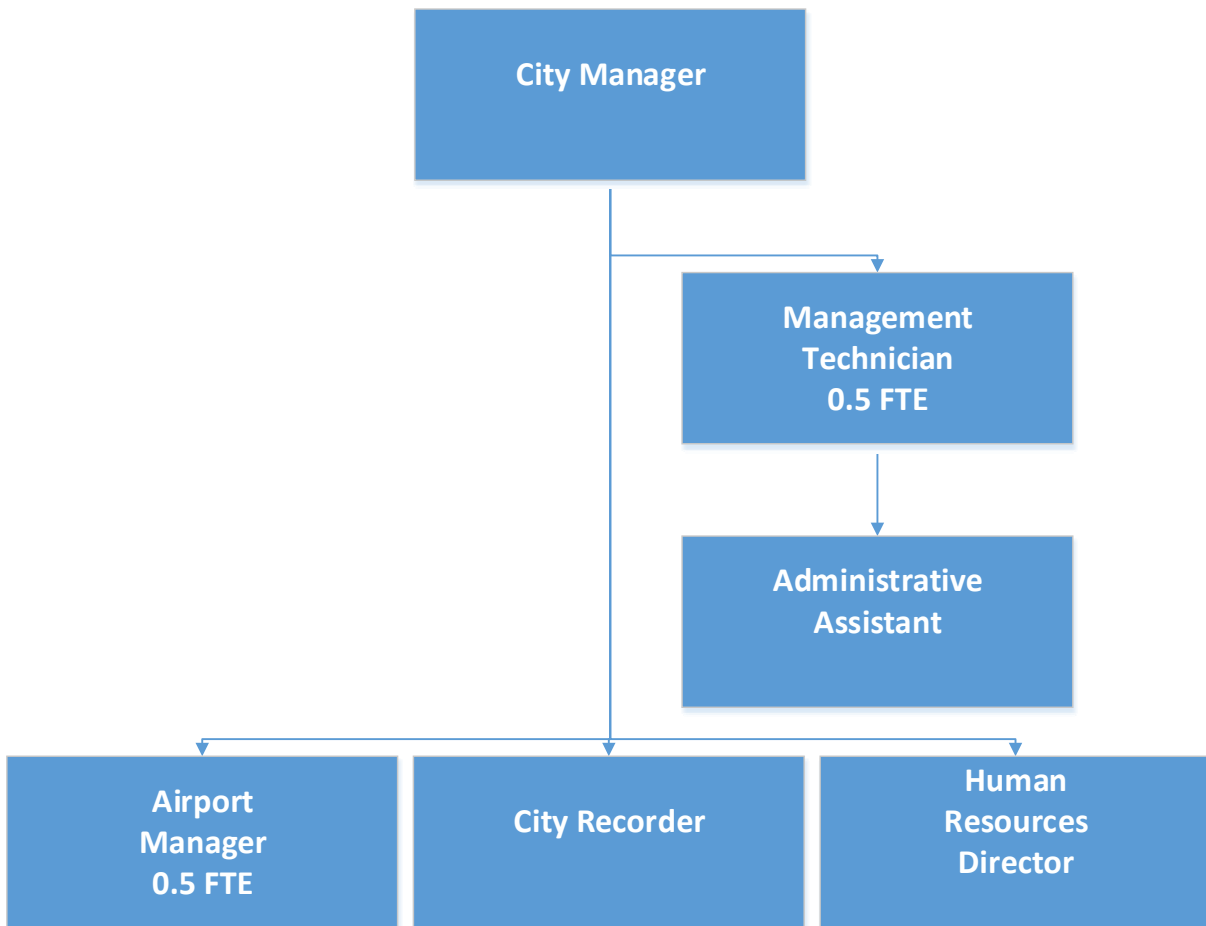
In addition, City Council has seven advisory commissions and committees composed of citizens of Roseburg to assist in the decision making process.

CITY OF ROSEBURG



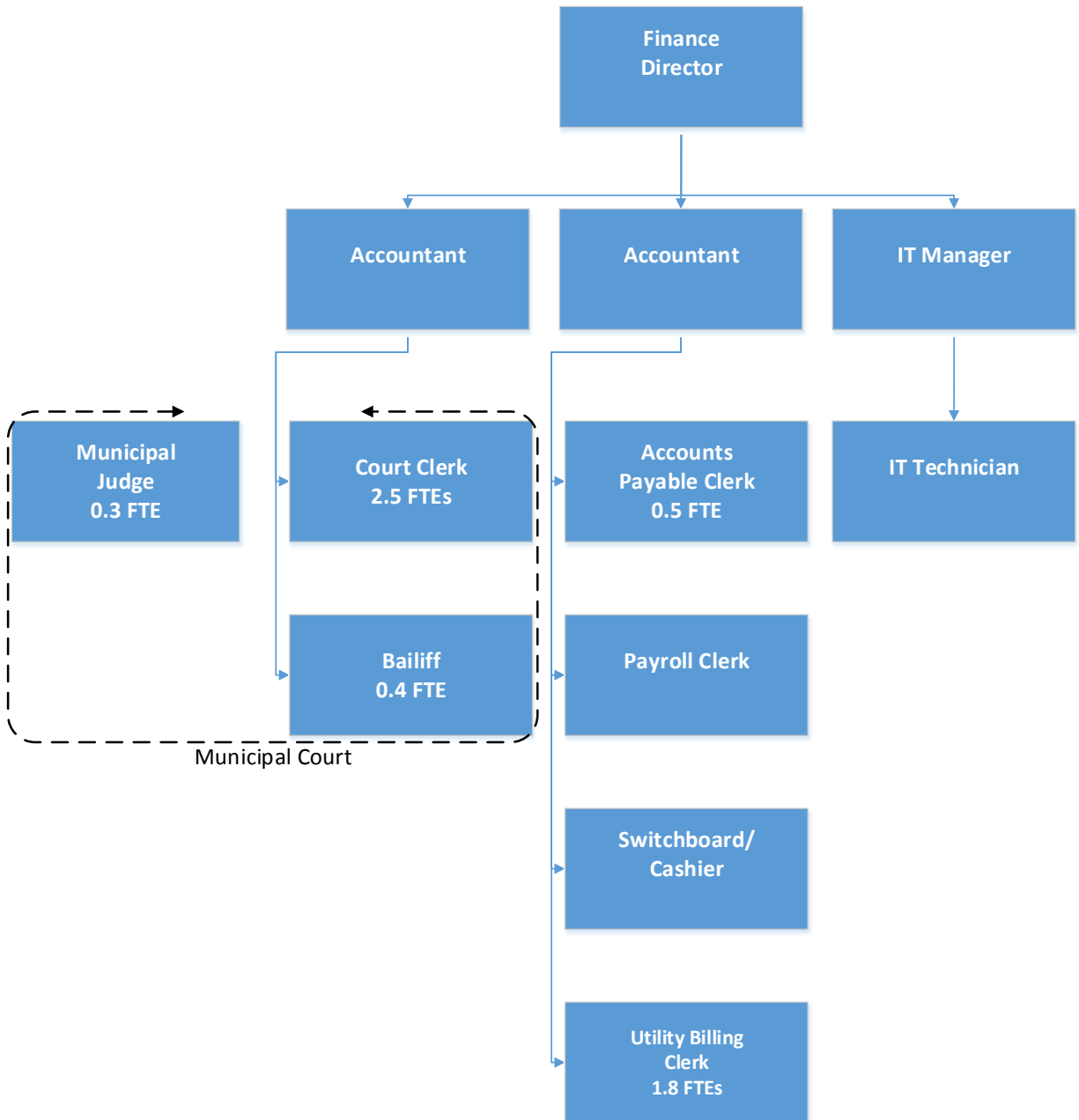
CITY OF ROSEBURG

Administration



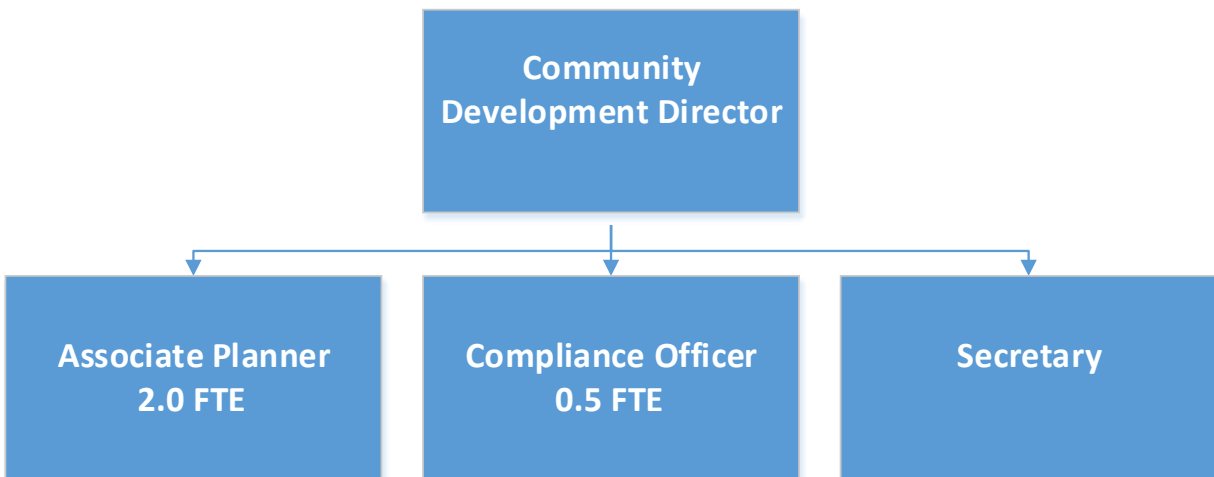
CITY OF ROSEBURG

Finance and Management Services and Municipal Court



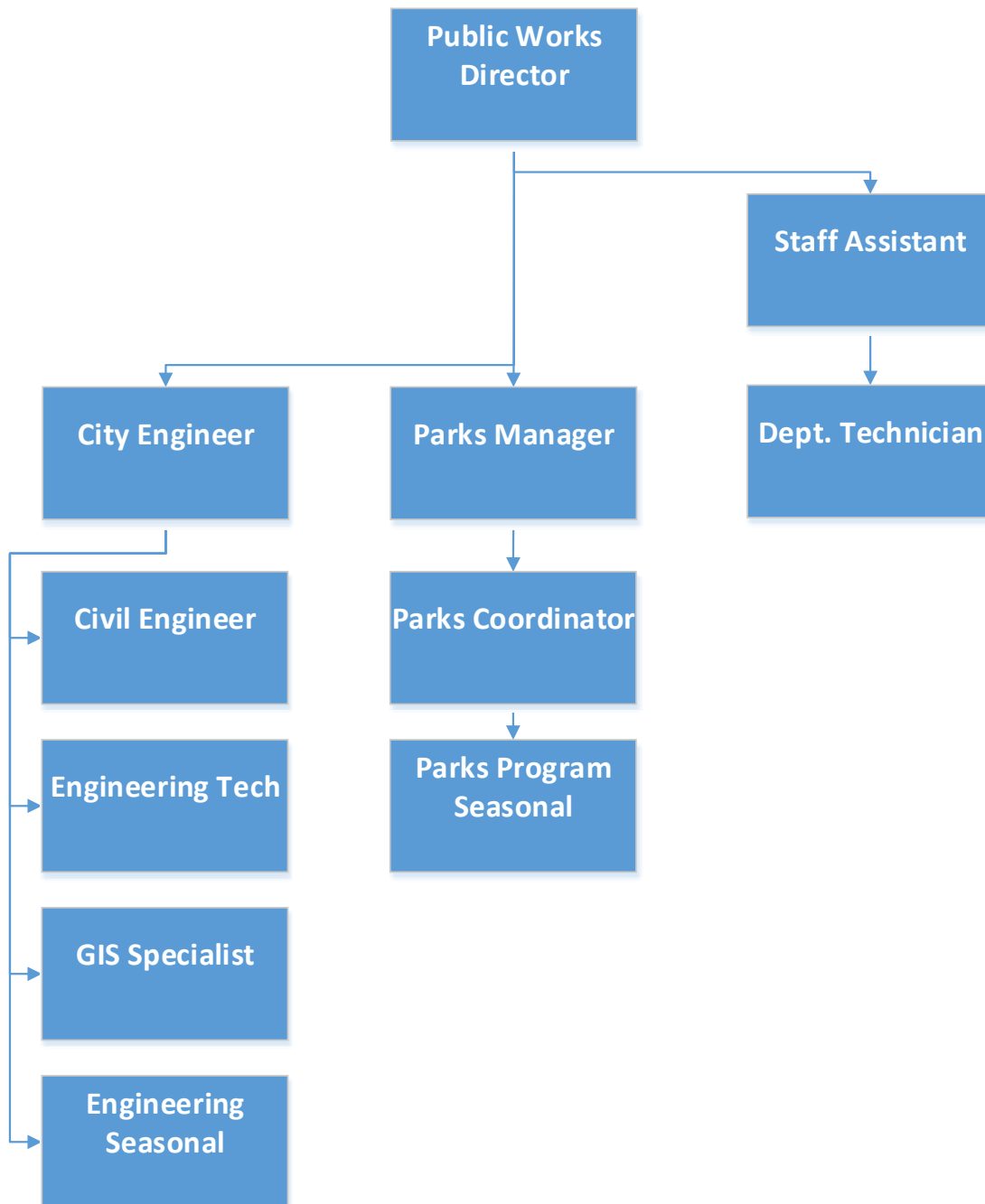
CITY OF ROSEBURG

Community Development Department



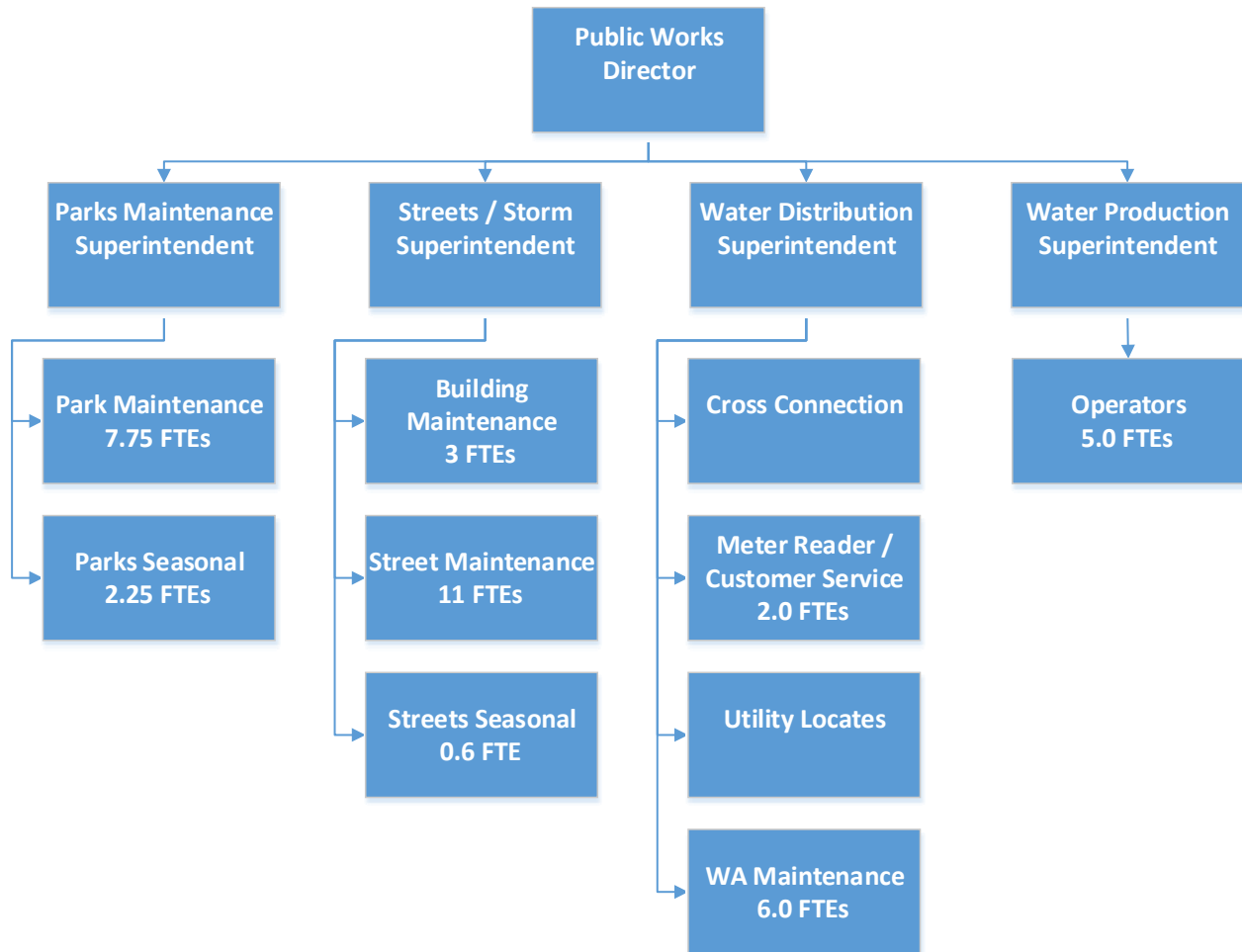
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction



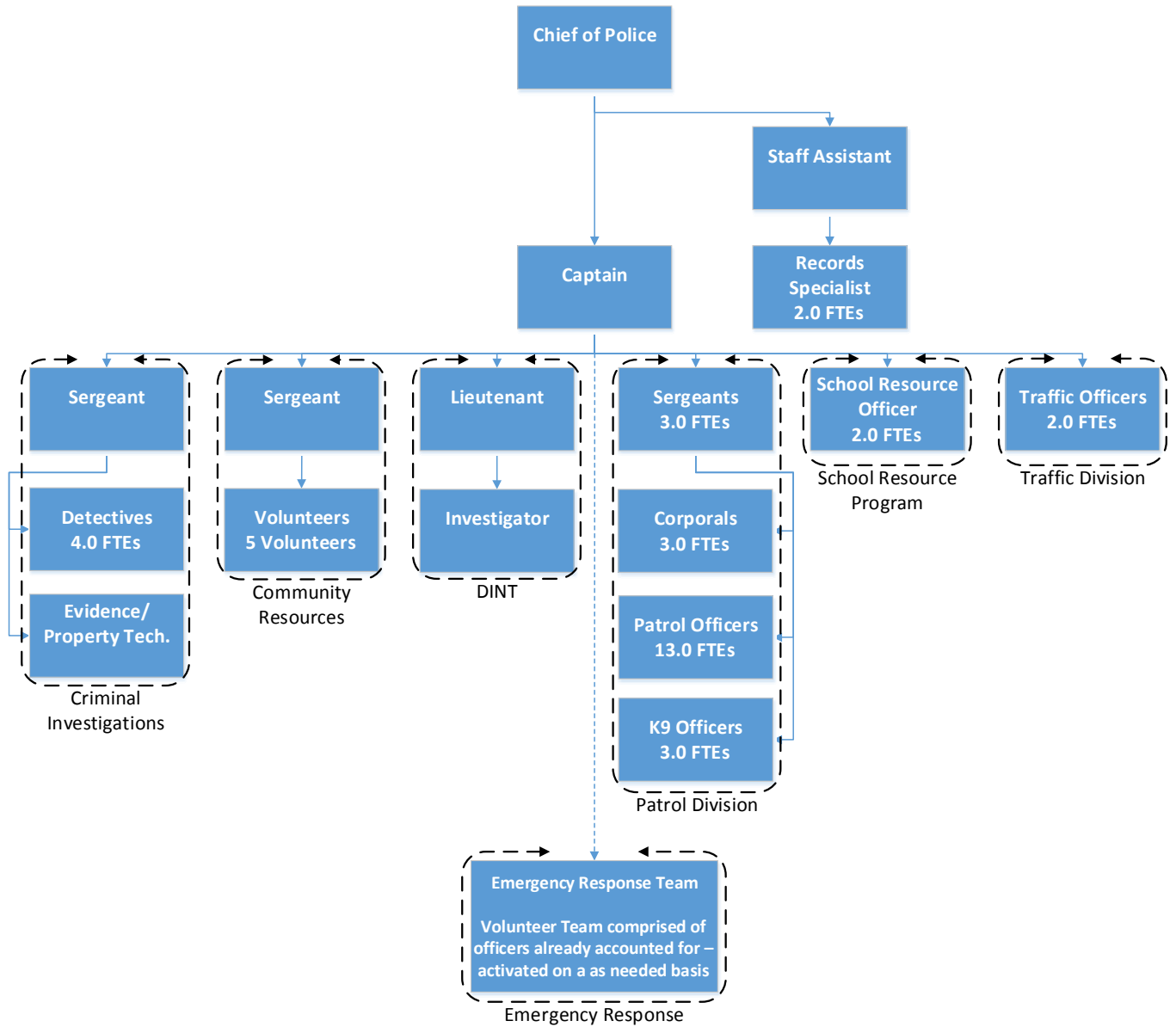
CITY OF ROSEBURG

Public Works Operations & Maintenance



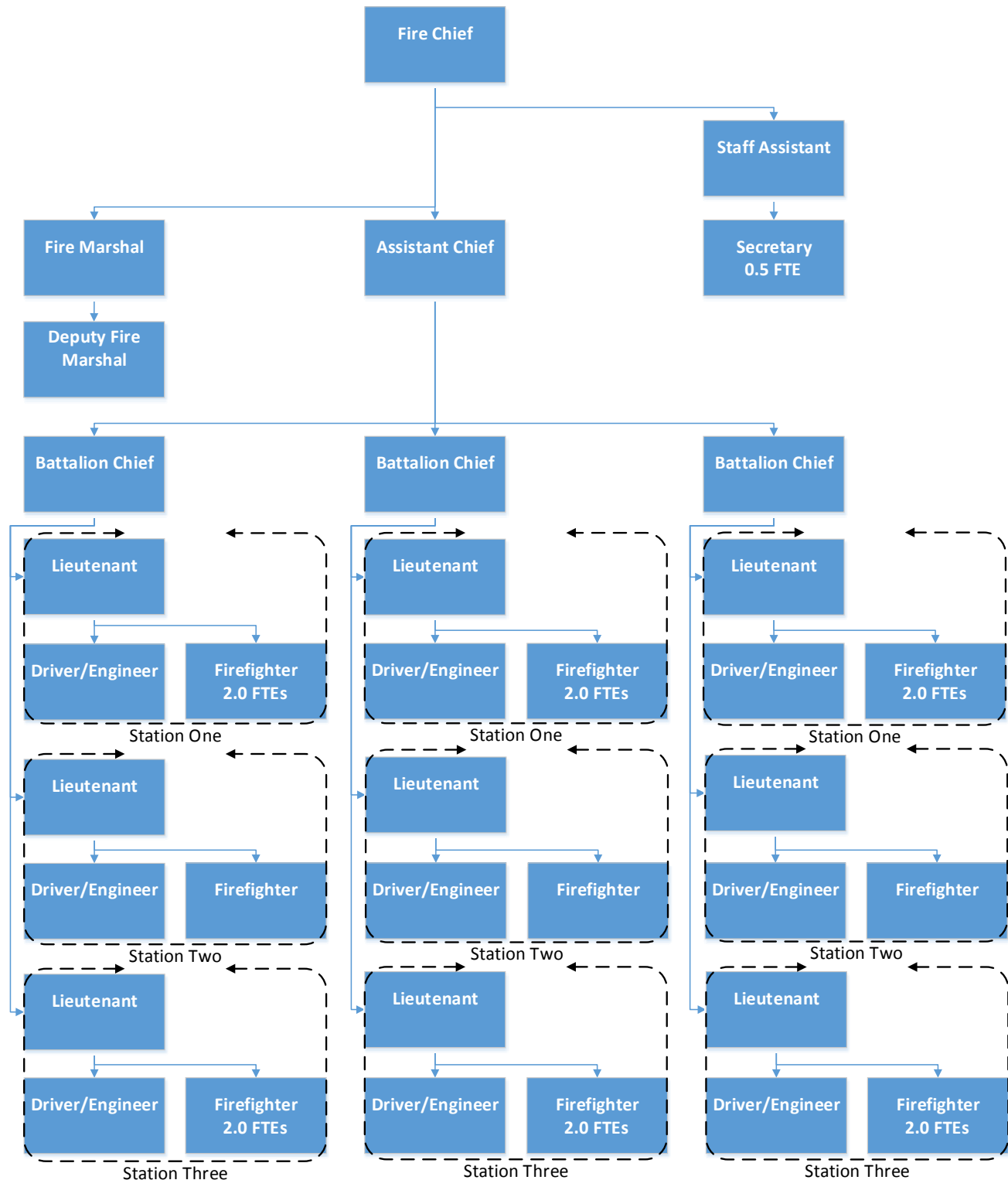
CITY OF ROSEBURG

Police Department



CITY OF ROSEBURG

Fire Department



CITY OF ROSEBURG, OREGON

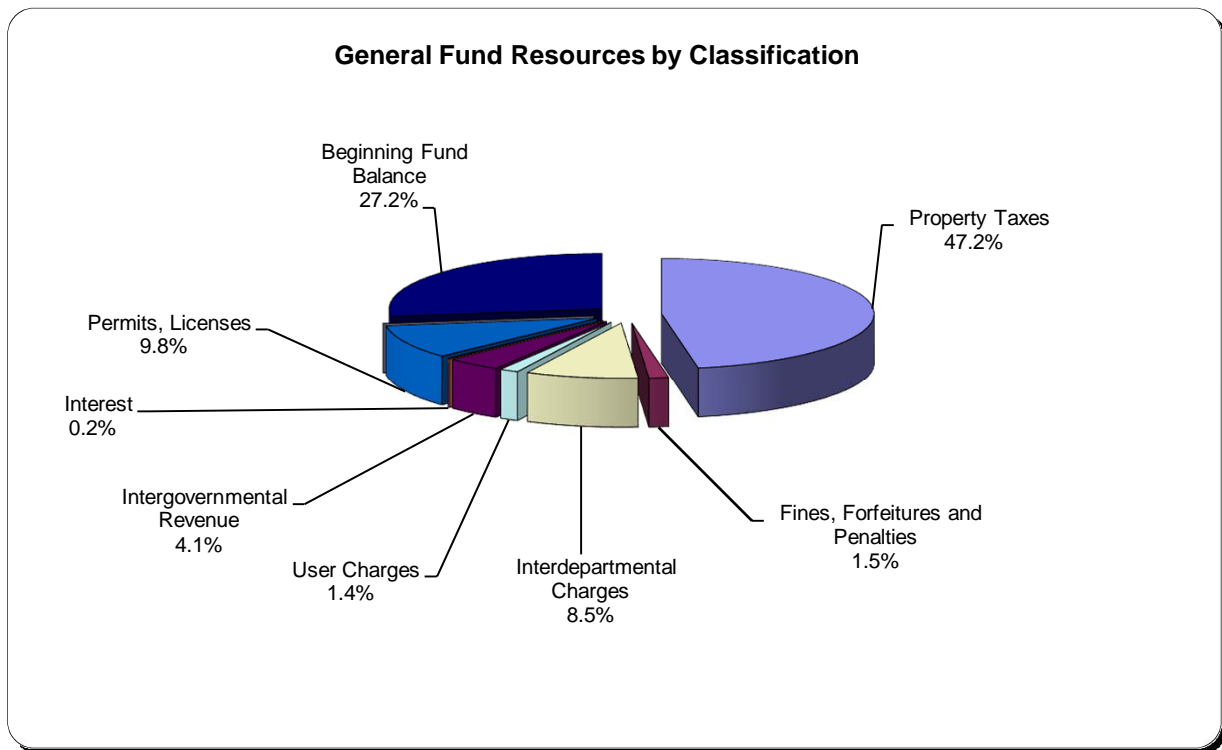
TABLE OF CONTENTS

GENERAL FUND

Summary of Resources and Requirements.....	33-36
Detail Budget:	
Resources	37-39
Requirements	
City Manager Office.....	40-41
Finance and Management Services	42-45
Community Development Department.....	46-47
Public Works Department	
Engineering Division.....	48-49
Administration.....	50-51
Building Maintenance Division.....	52-53
Street Maintenance Division.....	54-55
Street Light Division.....	56-57
Parks and Recreation Division	58-61
Municipal Court	62-63
Police Department.....	64-65
Fire Department	66-67
Non-Departmental	68-69

CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$53,691 less than the 2014-2015 budget. Property taxes are increasing by approximately 1.5%, however as a percentage of total resources it represents 47.2%. Other significant resources include shared revenues from the State of Oregon which are derived from the sale of liquor and tobacco products, franchise fees and charges to other funds for services provided.

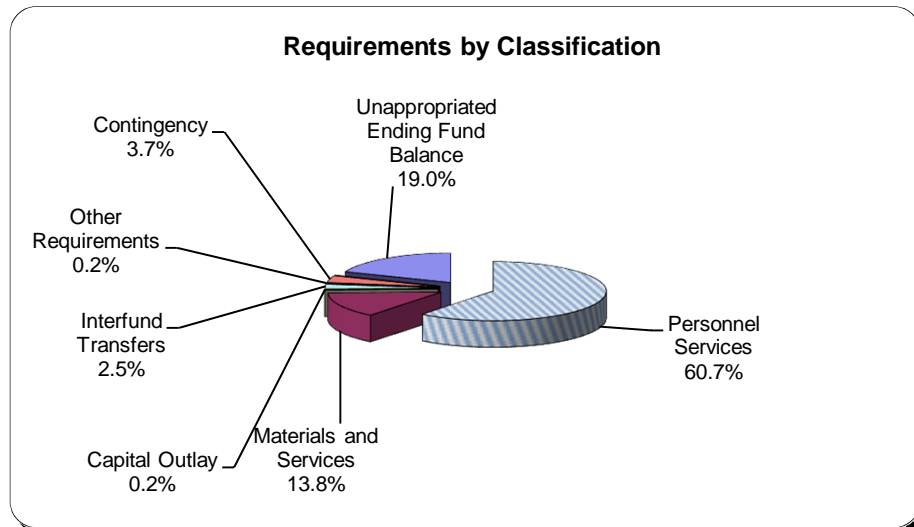
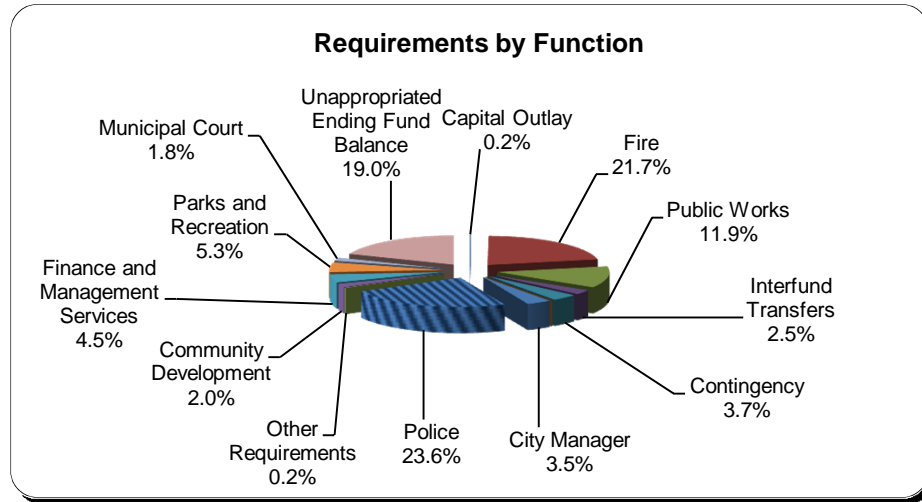


CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015	SUMMARY	PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010)						
RESOURCES:						
11,919,184	12,142,460	12,552,000	Property Taxes	12,734,000	12,734,000	12,734,000
23,734	-	-	Land Sales	-	-	-
2,432,179	2,523,318	2,700,750	Licenses, Permits, and Fees	2,641,593	2,641,593	2,641,593
Charges for Services:						
539,224	493,204	518,700	Fines Forfeitures and Penalties	399,720	399,720	399,720
945,503	2,553,697	2,474,715	Interdepartmental Charges	2,298,226	2,298,226	2,298,226
435,234	382,258	381,750	User Charges	384,850	384,850	384,850
1,101,574	956,662	995,511	Intergovernmental Revenue	1,111,346	1,111,346	1,111,346
45,771	44,740	43,000	Interest	43,000	43,000	43,000
27,326	6,864	-	Miscellaneous	-	-	-
17,469,729	19,103,203	19,666,426	Total Operating Revenues	19,612,735	19,612,735	19,612,735
-	486,325	-	Interfund Transfers	-	-	-
-	2,496	-	Proceeds From Asset Sales	-	-	-
5,826	-	-	Reimbursements	-	-	-
7,080,130	6,978,761	6,988,211	Beginning Fund Balance	7,341,488	7,341,488	7,341,488
24,555,685	26,570,785	26,654,637	TOTAL RESOURCES	26,954,223	26,954,223	26,954,223

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 47.1% of the total. Other operating departments represent 27.2% 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 60.7% of total requirements and over 78.5% of the anticipated expenditures in the General Fund (total requirements less contingency, reserve and unappropriated ending fund balance). Reserve for future expenditure and contingency total \$1,000,000 and represent 3.7% of fund expenditures of \$26,954,223.



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>SUMMARY</u>	<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
<u>GENERAL FUND (010)</u>						
REQUIREMENTS:						
Operating Budget:						
12,915,413	15,188,511	15,864,502	Personnel Services	16,355,225	16,355,225	16,355,225
3,087,805	3,097,759	3,609,982	Materials and Services	3,718,059	3,708,059	3,708,059
16,003,218	18,286,270	19,474,484	Total Operating Budget	20,073,284	20,063,284	20,063,284
56,723	16,363	80,000	Capital Outlay	47,120	47,120	47,120
1,466,983	625,000	650,000	Interfund Transfers	675,000	675,000	675,000
50,000	50,000	50,000	Other Requirements	50,000	50,000	50,000
17,576,924	18,977,633	20,254,484	Total Expenditures	20,845,404	20,835,404	20,835,404
-	-	980,000	Contingency	1,000,000	1,000,000	1,000,000
6,978,761	7,593,152	5,420,153	Unappropriated Ending Fund Balance	5,108,819	5,118,819	5,118,819
6,978,761	7,593,152	6,400,153	Total Fund Balance	6,108,819	6,118,819	6,118,819
24,555,685	26,570,785	26,654,637	TOTAL REQUIREMENTS	26,954,223	26,954,223	26,954,223

GENERAL FUND (010)

OPERATING BUDGET BY DEPARTMENT						
877,496	851,660	916,407	City Manager	965,539	955,539	955,539
1,066,347	1,018,517	1,161,630	Finance and Management Services	1,218,465	1,218,465	1,218,465
416,635	390,367	471,527	Community Development	541,509	541,509	541,509
675,393	3,063,728	3,147,573	Public Works	3,212,867	3,212,867	3,212,867
1,224,515	1,305,815	1,410,732	Parks and Recreation	1,438,139	1,438,139	1,438,139
416,090	416,279	496,671	Municipal Court	489,418	489,418	489,418
5,797,295	5,760,655	6,163,560	Police Department	6,360,705	6,360,705	6,360,705
5,529,447	5,479,249	5,706,384	Fire Department	5,846,642	5,846,642	5,846,642
16,003,218	18,286,270	19,474,484	TOTAL OPERATING BUDGET BY DEPARTMENT	20,073,284	20,063,284	20,063,284



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 7% 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 based on 5% of their budgeted revenues respectively.
- ◆ Interdepartmental Charges – An indirect cost allocation model has been developed to charge General Fund services provided to other funds. Funds are charged based on the prior year budget. Future year allocation methodology will continue to be evaluated.
- ◆ State Shared Revenues – Liquor, tobacco, and revenue sharing funds are distributed on a per capita basis statewide. Effective January 1, 2013, 911 emergency telephone fees previously received by the City, will be paid directly to Douglas County per state statute.
- ◆ 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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010) - REVENUES							
7,080,130	6,978,761	6,988,211	301 0000	BEGINNING FUND BALANCE	7,341,488	7,341,488	7,341,488
REVENUES - (010)							
11,222,703	11,519,848	11,840,000	311 1010	Current Year Property Taxes	12,097,000	12,097,000	12,097,000
689,385	615,355	700,000	311 1011	Prior Years' Property Taxes	625,000	625,000	625,000
23,734	-	-	311 1012	Land Sales	-	-	-
7,096	7,257	12,000	311 1020	In Lieu of Taxes	12,000	12,000	12,000
-	7,812	8,000	321 1010	Public Works	8,900	8,900	8,900
18,367	21,778	20,000	321 1012	Planning Fees	34,000	34,000	34,000
30,000	30,000	30,000	321 1014	Garbage Permits	30,000	30,000	30,000
53,254	62,964	54,000	321 1020	Parks Department Fees	53,500	53,500	53,500
34,569	34,615	34,500	321 1050	Other Licenses	36,700	36,700	36,700
-	150	-	321 1510	Miscellaneous Building Fees	-	-	-
-	(2,276)	-	321 1525	Derelict Building Fees	2,000	2,000	2,000
304,364	302,368	333,500	321 2010	Gas Franchise Fees	296,500	296,500	296,500
1,347,905	1,420,670	1,542,500	321 2012	Electric Franchise Fees	1,536,000	1,536,000	1,536,000
310,029	290,468	306,000	321 2014	Telephone Franchise Fees	244,500	244,500	244,500
108,141	115,239	113,850	321 2016	Cable TV Franchise Fees	125,000	125,000	125,000
184,805	184,025	199,600	321 2018	Water Utility Franchise Fees	207,717	207,717	207,717
40,745	55,505	58,800	321 2020	Storm Drainage Franchise Fees	66,776	66,776	66,776
500,916	458,345	481,700	322 1010	Fines	377,820	377,820	377,820
25,471	24,978	25,000	322 1015	Court Costs	15,200	15,200	15,200
9,050	5,700	8,000	322 1025	Police-Impound Admin Fee	2,600	2,600	2,600
3,787	4,181	4,000	322 1035	Court Appointed Attorney Fees	4,100	4,100	4,100
356,159	142,228	42,000	331 1040	Federal Grants	14,100	14,100	14,100
7,500	5,600	7,500	332 1020	State Grants	16,590	16,590	16,590
291,014	310,882	317,000	332 2020	Liquor State Subventions	358,850	358,850	358,850
30,970	29,817	27,800	332 2030	Tobacco State Subventions	26,062	26,062	26,062
191,499	199,658	205,000	332 3010	State Revenue Sharing	228,500	228,500	228,500
52,931	-	-	332 3020	911 System Revenue	-	-	-
20,708	15,074	25,000	332 3025	Hazardous Materials Revenue	13,000	13,000	13,000
-	6,660	-	332 3030	Other	-	-	-
21,840	21,840	21,840	333 2010	Contracted Services	21,840	21,840	21,840
113,889	85,655	138,000	334 1000	Intergovernmental Revenue-Local	120,000	120,000	120,000
348,405	-	-	341 1020	Interdept Charges-Public Works	-	-	-
26,211	25,221	24,323	341 1024	Interdept Charges-Hotel/Motel	26,077	26,077	26,077
3,286	-	-	341 1026	Interdept Charges-Housing Rehab	-	-	-
27,537	423,036	418,801	341 1027	Interdept Charges-Storm	392,403	392,403	392,403
2,384	72,137	74,087	341 1029	Interdept Charges-Sidewalk	71,704	71,704	71,704
55,692	964,834	935,399	341 1031	Interdept Charges-Transportation	854,632	854,632	854,632
2,242	3,182	-	341 1032	Interdept Charges-Park Improvement	-	-	-
15,064	139,248	211,371	341 1035	Interagency - Urban Renewal	312,404	312,404	312,404
-	38,439	41,570	341 1036	Interdept Charges-Facilities	36,758	36,758	36,758
7,996	8,400	6,384	341 1051	Interdept Charges-OSP	6,722	6,722	6,722
49,112	99,500	94,175	341 1052	Interdept Charges-Airport	81,648	81,648	81,648
347,579	881,236	853,426	341 1053	Interdept Charges-Water	800,776	800,776	800,776
57,533	20,000	6,000	341 1054	Interdept Charges-Golf	6,000	6,000	6,000
7,732	4,908	4,421	341 1055	Interdept Charges-Economic Development	4,626	4,626	4,626
9,794	12,804	16,129	341 1061	Interdept Charges-Work Comp	16,880	16,880	16,880
340,013	340,551	337,000	343 3080	User Fees	342,100	342,100	342,100
18,453	14,396	17,000	343 6010	Lien Search Fee	15,200	15,200	15,200
2,645	-	2,500	343 8010	Fire Suppression Fees	500	500	500
13,193	10,386	12,000	343 8020	Fire Prevention Fees	11,000	11,000	11,000
44,580	-	-	344 2030	Public Works Administration Fee	-	-	-
2,366	2,352	-	344 2550	Parks Administration Fee	2,400	2,400	2,400
952	327	250	344 3010	Court Administrative Fee	150	150	150

CITY OF ROSEBURG, OREGON							
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010) - REVENUES							
8,130	8,986	8,000	344 3510	Police Administrative Fee	8,500	8,500	8,500
4,902	5,260	5,000	344 4010	Fire Administrative Fee	5,000	5,000	5,000
-	-	-	361 2000	Special Assessment	-	-	-
45,771	44,740	43,000	371 1010	Interest Income	43,000	43,000	43,000
15,613	3,334	-	381 2010	Contributions	-	-	-
11,713	3,530	-	385 1010	Miscellaneous	-	-	-
-	437,567	-	391 2020	Transfers-Residual Equity Public Works	-	-	-
-	48,758	-	391 2026	Transfers-Residual Equity Housing Rehab	-	-	-
-	-	-	391 2040	Transfers-Residual Equity Park Debt	-	-	-
-	2,496	-	392 1000	Proceeds From Asset Sales	-	-	-
5,826	-	-	392 3000	Reimbursements	-	-	-
17,475,555	19,592,024	19,666,426	Total		19,612,735	19,612,735	19,612,735
TOTAL REVENUES & BEGINNING							
24,555,685	26,570,785	26,654,637	FUND BALANCE		26,954,223	26,954,223	26,954,223

CITY OF ROSEBURG, OREGON
GENERAL FUND - CITY MANAGER DEPARTMENT

CURRENT OPERATIONS

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

In addition to the City Manager, four positions are budgeted in this Department. Department employees work with, and act as resources to, all City departments as well as elected officials. The Human Resources Director is responsible for formulation and administration of personnel rules and bargaining agreements, collective bargaining negotiations, workers compensation claims and program oversight, risk management, insurance purchasing and administration, benefits purchase and oversight, visitor and convention support, employee training and safety and assists with emergency operations planning. The City Recorder is responsible for management and retention of all City records, leases, contracts and agreements, legal and public notices, elections, business registrations, special permits and licenses, distribution and handling of all bids, assistance in property management and liens, processes ordinances and resolutions and serves as Clerk of the City Council. The Management Technician provides high level support services to the Department. As a cost saving measure, that position was reclassified to part-time in 2013-14. An Administrative Assistant provides assistance to the Department.

DEPARTMENT GOALS - PRIOR YEAR

1. Continue implementation of City Council Goals
2. Purchase and begin implementation of electronic records system
3. Take lead in implementing ADA compliance citywide
4. Coordinate facility modifications to enhance customer service

DEPARTMENT GOALS - CURRENT YEAR

1. Coordinate and facilitate implementation of electronic records system citywide
2. Continue implementation of City Council Goals
3. Take lead in implementing ADA compliance citywide
4. Coordinate facility modifications to enhance staff security and customer service

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
City Manager	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
City Recorder	1.0	1.0	1.0	1.0
Management Technician	1.0	0.5	0.5	0.5
Administrative Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	5.0	4.5	4.5	4.5

CITY OF ROSEBURG, OREGON							
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010) - CITY MANAGER DEPARTMENT							
PERSONNEL SERVICES - 1010							
393,356	397,795	413,299	Salaries and Wages		434,260	434,260	434,260
201,901	192,177	194,608	Employee Benefits		198,779	198,779	198,779
595,257	589,972	607,907	Total		633,039	633,039	633,039
MATERIALS AND SERVICES - 1010							
607	2,263	3,000	412 3010	Lodging and Registration	3,500	3,500	3,500
621	1,467	3,500	412 3015	Meals and Mileage	3,000	3,000	3,000
319	-	500	412 3020	Commission Meetings and Meals	500	500	500
1,503	4,282	4,500	412 3025	Council Travel and Conference	4,500	4,500	4,500
19,555	19,472	22,500	412 3035	Memberships	21,500	21,500	21,500
658	3,044	4,000	412 3040	Dues and Subscriptions	4,000	4,000	4,000
-	-	2,000	412 3055	Personnel Training	2,000	2,000	2,000
82,546	83,503	85,000	412 3310	Professional Services-Legal	85,000	85,000	85,000
12,159	10,229	12,000	412 3315	Auditing	12,000	12,000	12,000
93	94	-	412 3330	Professional Services Technical	-	-	-
-	23,180	10,000	412 3620	Special Services	30,000	20,000	20,000
105,952	71,926	100,000	412 3690	Misc. Contracted Services	100,000	100,000	100,000
139	648	2,000	412 3810	Recording	2,000	2,000	2,000
3,548	4,706	6,000	412 3815	Advertising	6,000	6,000	6,000
77	-	2,000	412 3820	Budget and Special Election	-	-	-
2,090	1,943	7,000	412 3825	Codifications	17,000	17,000	17,000
23,722	9,782	10,000	412 3830	Personnel Recruitment	10,000	10,000	10,000
-	-	1,000	412 3835	Neighborhood/Information Program	-	-	-
-	303	-	412 3845	Property Taxes	-	-	-
6,918	7,052	10,000	412 4510	Office Supplies	10,000	10,000	10,000
1,408	-	-	412 4515	Equipment Non Capital	-	-	-
12,464	12,139	17,000	412 4520	Postage	15,000	15,000	15,000
2,655	2,441	3,500	412 4545	Materials & Supplies - Special Purchases	3,500	3,500	3,500
2,800	1,399	1,000	412 4580	Office Equipment/Furniture	1,000	1,000	1,000
2,405	1,815	2,000	412 4830	Equipment Maintenance & Repair	2,000	2,000	2,000
282,239	261,688	308,500	Total		332,500	322,500	322,500
877,496	851,660	916,407	TOTAL CITY MANAGER DEPARTMENT		965,539	955,539	955,539

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. Implementation of a new financial and personnel management system.
2. Update utility billing system software.
3. Research court management software.
4. Review and update financial policies.
5. Develop a long range financial projection and management plan.
6. Submit CAFR to GFOA certification program.
7. Re-organize the 2nd floor of City Hall to enhance productivity and customer service.

GOALS – CURRENT YEAR

1. Finalize implementation of the new financial and personnel management system.
2. Finalize the upgrade of the utility billing system software.
3. Finalize implementation of the new court management software.
4. Review and update internal controls in conjunction with the new financial system.
5. Submit CAFR to GFOA certification program.
6. Re-organize the 2nd floor of City Hall to enhance productivity and customer service.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Finance Director	1.0	1.0	1.0	1.0
Accountant	1.0	2.0	2.0	2.0
Account Clerk	1.8	1.8	1.8	1.8
Account Clerk II	2.0	1.5	1.5	1.5
Accounting Technician	1.0	0.0	0.0	0.0
Payroll/Benefits Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	7.8	7.3	7.3	7.3

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			GENERAL FUND (010) - FINANCE DIVISION			
			PERSONNEL SERVICES - 1015			
398,732	352,149	391,498	Salaries and Wages	398,700	398,700	398,700
213,623	201,226	237,461	Employee Benefits	243,928	243,928	243,928
612,355	553,375	628,959	Total	642,628	642,628	642,628
			MATERIALS AND SERVICES - 1015			
1,742	1,977	3,200	412 3010 Lodging and Registration	3,400	3,400	3,400
322	369	1,000	412 3015 Meals and Mileage	1,300	1,300	1,300
1,028	947	1,300	412 3040 Dues and Subscriptions	1,300	1,300	1,300
-	-	1,000	412 3055 Personnel Training	1,000	1,000	1,000
6,435	435	7,500	412 3330 Professional Services-Technical	1,000	1,000	1,000
908	2,203	3,000	412 3690 Contracted Services-Miscellaneous	3,000	3,000	3,000
2,733	2,996	4,200	412 3870 Bad Debt Expense	4,200	4,200	4,200
4,871	8,451	9,650	412 3885 Banking Fees	9,000	9,000	9,000
-	-	5,000	412 3915 Software Non Capital	5,000	5,000	5,000
51,469	51,651	62,900	412 3920 Technology-Support and Maintenance	62,900	62,900	62,900
637	668	1,000	412 3925 Office Machine Rentals	1,000	1,000	1,000
11,187	11,266	15,100	412 4210 Telephone Communications	15,500	15,500	15,500
64	-	-	412 4290 Miscellaneous	-	-	-
5,069	7,059	7,000	412 4510 Office Supplies	7,250	7,250	7,250
1,024	924	5,400	412 4515 Equipment Non Capital	1,500	1,500	1,500
226	77	300	412 4545 Supplies	100	100	100
1,673	1,497	1,800	412 4830 Equipment Maintenance	1,800	1,800	1,800
1,026	1,346	1,550	412 5710 Insurance-Automobile	500	500	500
19,321	24,825	31,280	412 5715 Insurance-General Liability	33,350	33,350	33,350
3,039	3,785	3,785	412 5720 Insurance-Property	4,450	4,450	4,450
-	-	-	412 5740 Insurance-Equipment	550	550	550
1,981	2,069	2,400	412 5790 Insurance-Miscellaneous	1,700	1,700	1,700
114,755	122,545	168,365	Total	159,800	159,800	159,800
727,110	675,920	797,324	TOTAL FINANCE DIVISION	802,428	802,428	802,428

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. In the modern technology age which we live, Information 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 (such as financial, court, planning, and permitting software) and network security.

The IT Division currently supports a network of:

- 175 User Accounts
- 200 Desktop/Laptops
- 50 mobile devices
- 50 Virtual and Physical Servers

GOALS – PRIOR YEAR

1. Install a new city wide document management system.
2. Install a SAN (Storage Area Network) to allow live replication of data to the City's disaster recovery site.
3. Finalize and implement enhancements to the Council Chambers' audio and video capabilities to improve PEG channel performance and chamber acoustics.
4. Replace two nine year old servers.
5. Enhance firewall security along with redundancy

GOALS – CURRENT YEAR.

1. Assist in the completion of the city wide document management system.
2. Assist in the completion of the City's Cartegraph (Planning) software system.
3. Assist in the completion of the City's migration of finance, payroll, court and HR systems to the new fully integrated Tyler Incode system
4. Upgrade the City's wireless infrastructure to replace an end-of-life system and to address enhanced demands of mobile computing services.

PERSONNEL HISTORY The personal services position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Info Technology Manager	1.0	1.0	1.0	1.0
Technical Administrator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	2.0	2.0	2.0	2.0

CITY OF ROSEBURG, OREGON									
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016	
<u>GENERAL FUND (010) - INFORMATION TECHNOLOGY DIVISION</u>									
PERSONNEL SERVICES - 1025									
128,151	133,974	141,062	Salaries and Wages			147,446	147,446	147,446	
78,602	80,979	83,412	Employee Benefits			86,129	86,129	86,129	
<u>206,753</u>	<u>214,953</u>	<u>224,474</u>	Total				<u>233,575</u>	<u>233,575</u>	<u>233,575</u>
MATERIALS AND SERVICES - 1025									
-	-	1,000	412 3010	Lodging and Registration		1,000	1,000	1,000	
20	-	600	412 3015	Meals and Mileage		600	600	600	
-	-	600	412 3040	Dues and Subscriptions		600	600	600	
4,400	4,400	4,400	412 3055	Personnel Training		10,000	10,000	10,000	
8	23	-	412 3690	Contracted Services		-	-	-	
64,052	63,617	50,072	412 3910	Hardware Non Capital		77,350	77,350	77,350	
13,872	16,816	15,000	412 3915	Software Non Capital		20,000	20,000	20,000	
22,610	13,135	20,000	412 3920	Technology-Support and Maintenance		26,500	26,500	26,500	
24,471	26,759	40,548	412 3930	Technology-Contracted Services		40,600	40,600	40,600	
898	-	-	412 3940	Technology/Website		-	-	-	
1,408	2,321	2,112	412 4215	Cellular Phone		2,112	2,112	2,112	
283	91	300	412 4510	Office Supplies		300	300	300	
292	211	400	412 4545	Supplies		400	400	400	
-	-	2,000	412 4580	Office Equipment/Furniture		800	800	800	
120	-	1,200	412 4815	Vehicle Repair and Maintenance		1,200	1,200	1,200	
-	224	800	412 4820	Vehicle Fuel		200	200	200	
-	47	800	412 4830	Equipment Maintenance		800	800	800	
50	-	-	412 4855	General Maintenance		-	-	-	
<u>132,484</u>	<u>127,644</u>	<u>139,832</u>	Total				<u>182,462</u>	<u>182,462</u>	<u>182,462</u>
<u>339,237</u>	<u>342,597</u>	<u>364,306</u>	TOTAL INFORMATION TECHNOLOGY DIVISION			<u>416,037</u>	<u>416,037</u>	<u>416,037</u>	
<u>1,066,347</u>	<u>1,018,517</u>	<u>1,161,630</u>	TOTAL FINANCE AND MANAGEMENT SERVICES			<u>1,218,465</u>	<u>1,218,465</u>	<u>1,218,465</u>	
<u>1,943,843</u>	<u>1,870,177</u>	<u>2,078,037</u>	TOTAL ADMINISTRATIVE DEPARTMENT			<u>2,184,004</u>	<u>2,174,004</u>	<u>2,174,004</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 and special community development and redevelopment projects. The Department has three Divisions to provide these services, Planning, Building and Code Compliance. Separately, the department manages the Economic Development Fund.

The Planning Division is responsible for all current and long-range land use planning functions. Current planning activities include coordination of site plan review of all development proposals and processing of all land use planning applications. Long-range planning activities include development and maintenance of the Comprehensive Plan, Land Use and Development Ordinance and public facilities plans. The Planning Division works closely with the Planning, Economic Development and Historic Resource Review Commissions. Special planning projects are also administered by the department which include Sustainability, Waterfront, Downtown planning and coordination, Oregon Main Street Program and redevelopment and urban growth projects. Staff will continue to concentrate on the impact of major development, updating elements of the City Comprehensive Plan and updating the City's Land Use Development Ordinance. The Building Division contracts with Douglas County to provide permit services. Community Development combined its Planning and Building ("Permit Services") budgets into one department budget in 2012-13.

DEPARTMENT GOALS – PRIOR YEAR

1. Continue providing basic services at reduced staffing levels
2. Continue transition of new permit software implementation
3. Complete third phase of updates to the Land Use and Development Ordinance
4. Initiate update to Transportation System Plan

DEPARTMENT GOALS – CURRENT YEAR

1. Enhance compliance program with addition of 0.5 FTE Compliance Officer
2. Continue transition of new permit software implementation
3. Complete second and third phase of updates to the Land Use and Development Ordinance
4. Initiate update to Transportation System Plan
5. Complete Interchange Area Management Plans for Exits 124 (Harvard), 125 (Garden Valley), and 127 (Edenbower)
6. Complete zone change for old Douglas Community hospital site

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Director	1.0	1.0	1.0	1.0
Senior Planner	1.0	0.0	0.0	0.0
Associate Planner	1.0	2.0	1.0	2.0
Assistant Planner	0.0	0.0	1.0	0.0
Compliance Officer	0.0	0.0	0.0	0.5
Department Technician	0.5	0.5	0.0	0.0
Secretary	<u>0.0</u>	<u>0.0</u>	<u>0.5</u>	<u>1.0</u>
	3.5	3.5	3.5	4.5

			CITY OF ROSEBURG, OREGON						
ACTUAL	ACTUAL	ADOPTED				PROPOSED	APPROVED	ADOPTED	
2012-2013	2013-2014	2014-2015				2015-2016	2015-2016	2015-2016	
GENERAL FUND (010) - COMMUNITY DEVELOPMENT DEPARTMENT									
PERSONNEL SERVICES - 1520									
226,759	235,723	250,773	Salaries and Wages			285,996	285,996	285,996	
128,648	129,915	141,404	Employee Benefits			186,313	186,313	186,313	
355,407	365,638	392,177	Total				472,309	472,309	472,309
MATERIALS AND SERVICES - 1520									
1,492	578	2,000	412 3010	Lodging and Registration		2,000	2,000	2,000	
1,178	761	1,500	412 3015	Meals and Mileage		1,500	1,500	1,500	
73	29	100	412 3020	Commission Meetings and Meals		100	100	100	
1,055	1,070	1,500	412 3040	Dues and Subscriptions		1,500	1,500	1,500	
19,544	14,742	25,000	412 3310	Professional Services-Legal		25,000	25,000	25,000	
1,017	2,102	5,000	412 3320	Professional Services-Survey & Engineering		-	-	-	
162	-	1,000	412 3330	Professional Services-Technical		2,000	2,000	2,000	
30,611	131	30,000	412 3630	Contracted Services		25,000	25,000	25,000	
430	350	500	412 3815	Advertising		500	500	500	
1,104	630	3,000	412 3860	Abatement Expense		3,500	3,500	3,500	
-	-	500	412 4210	Telephone Communications		600	600	600	
746	614	1,500	412 4510	Office Supplies		2,000	2,000	2,000	
80	30	750	412 4515	Equipment Non Capital		500	500	500	
365	441	1,500	412 4545	Materials and Supplies		-	-	-	
-	221	1,000	412 4580	Office Equipment/Furniture		1,000	1,000	1,000	
357	80	1,500	412 4815	Vehicle Expense-Maintenance		1,000	1,000	1,000	
609	480	750	412 4820	Vehicle Expense-Fuel		750	750	750	
2,405	2,470	2,250	412 4830	Equipment Maintenance		2,250	2,250	2,250	
61,228	24,729	79,350	Total				69,200	69,200	69,200
416,635	390,367	471,527	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT			541,509	541,509	541,509	

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION

CURRENT OPERATIONS

Engineering Division is responsible for issuing work in right-of-way (ROW) permits; development reviews including public infrastructure needs for residential, commercial, and industrial development and new subdivisions; capital improvement program including master planning, design and construction administration; planning and coordinating maintenance programs for major public infrastructure such as City streets, traffic signals, street lights, storm drainage, water mains, water pumping stations and water reservoirs; mapping of City infrastructure including review and update of City base maps, orthophotos and GIS systems; inspection of work in ROW including construction in existing ROW and new development; and providing support services to other Public Works divisions and other City departments. The division provides engineering support services for water system, streets, storm drainage, parks, facilities, the Roseburg Regional Airport and Urban Renewal infrastructure projects. The Engineering Division was created in FY 2007-08 to improve department operations. The Engineering Division is being increased by 0.25 FTE in the current year to reflect the City's participation in the Civil Engineering Cooperative Program (CECOP). The additional FTE is a non-benefitted engineering intern position.

DEPARTMENT GOALS-PRIOR YEAR

1. Develop and implement plan to meet FHWA retroreflectivity standards for traffic signs.
2. Complete survey of ADA sidewalk access ramps and prioritize, provide cost estimates and a tentative schedule for upgrades.
3. Work with CECOP to implement an engineering intern program.

DEPARTMENT GOALS-CURRENT YEAR

1. Complete survey of ADA sidewalk access ramps and prioritize, provide cost estimates and a tentative schedule for upgrades.
2. Implement Urban Renewal projects identified and prioritized by City Council.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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	1.0	1.0
City Engineer	0.0	0.0	0.0	0.0
Division Manager	1.0	1.0	1.0	1.0
Seasonal	<u>0.0</u>	<u>0.0</u>	<u>0.25</u>	<u>0.5</u>
	7.0	7.0	6.25	6.5

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			GENERAL FUND (10) - ENGINEERING DIVISION			
			PERSONNEL SERVICES - 2020			
-	477,710	417,997	Salaries and Wages	437,841	437,841	437,841
-	279,183	242,963	Employee Benefits	250,958	250,958	250,958
-	756,893	660,960	Total	688,799	688,799	688,799
			MATERIALS AND SERVICES - 2020			
-	1,489	5,000	432 3010 Lodging and Registration	5,000	5,000	5,000
-	101	750	432 3015 Meals and Mileage	750	750	750
-	-	3,600	432 3040 Dues and Subscriptions	3,600	3,600	3,600
-	-	1,000	432 3320 Surveying and Engineering Services	1,000	1,000	1,000
-	-	1,000	432 3330 Professional Services-Technical	1,000	1,000	1,000
-	131	500	432 3630 Professional Services-Contracted	500	500	500
-	829	1,000	432 4215 Cellular Phone	900	900	900
-	328	500	432 4510 Office Supplies	525	525	525
-	917	3,000	432 4545 Materials and Supplies	3,000	3,000	3,000
-	290	500	432 4580 Office Equipment/Furniture	600	600	600
-	4,085	16,850	Total	16,875	16,875	16,875
-	760,978	677,810	TOTAL ENGINEERING DIVISION	705,674	705,674	705,674

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION

CURRENT OPERATIONS

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

DEPARTMENT GOALS-PREVIOUS YEAR

1. Continue to develop and provide options for City Council to meet their goal of providing sustainable infrastructure funding.
2. Continue to work with ODOT to deliver the Highway 138 Improvement Project and related Transportation Enhancements.
3. Work with CECOP to develop an engineering intern position that can provide cost effective seasonal engineering assistance to the department.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue to develop and provide options for City Council to meet their goal of providing sustainable infrastructure funding.
2. Continue to work with ODOT to deliver the Highway 138 Improvement Project and related Transportation Enhancements.
3. Revisit System Development Charge methodologies for Water, Storm Drainage, and Parks.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Director	1.0	1.0	1.0	1.0
Secretary II	1.0	0.5	0.0	0.0
Department Technician	1.0	1.0	1.0	1.0
Staff Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	4.0	3.5	3.0	3.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
<div>GENERAL FUND (10) - ADMINISTRATION DIVISION</div>						
PERSONNEL SERVICES - 2030						
-	223,955	213,464	Salaries and Wages	220,682	220,682	220,682
-	129,265	121,147	Employee Benefits	128,253	128,253	128,253
-	353,220	334,611	Total	348,935	348,935	348,935
MATERIALS AND SERVICES -2030						
-	1,808	2,500	432 3010 Lodging and Registration	2,500	2,500	2,500
-	629	750	432 3015 Meals and Mileage	750	750	750
-	169	200	432 3040 Dues and Subscriptions	325	325	325
-	11,680	10,000	432 3310 Professional Services-Legal	10,000	10,000	10,000
-	-	1,200	432 3320 Surveying and Engineering Services	1,200	1,200	1,200
-	-	1,000	432 3330 Professional Services-Technical	1,000	1,000	1,000
-	122	500	432 3630 Contracted Services	500	500	500
-	-	500	432 3910 Hardware Non Capital	500	500	500
-	537	500	432 4510 Office Supplies	500	500	500
-	210	500	432 4545 Materials and Supplies	500	500	500
-	183	250	432 4580 Office Equipment/Furniture	300	300	300
-	-	500	432 4815 Vehicle Expense-Maintenance	1,000	1,000	1,000
-	5,390	7,250	432 4820 Vehicle Expense-Fuel	7,250	7,250	7,250
-	2,491	3,000	432 4830 Equipment Maintenance	3,000	3,000	3,000
-	23,219	28,650	Total	29,325	29,325	29,325
-	376,439	363,261	TOTAL ADMINISTRATION DIVISION	378,260	378,260	378,260

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT
BUILDING MAINTENANCE DIVISION

CURRENT OPERATIONS

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

DIVISION GOALS – PRIOR YEAR

1. Assist in the prioritization and implementation improvements at City Hall to facilitate customer service and security upgrades.
2. Continue to research and evaluate opportunities to provide for utility conservation and savings.

DIVISION GOALS – CURRENT YEAR

1. Continue to assist in the implementation of improvements at City Hall to facilitate customer service and security upgrades.
2. Research and implement upgrades to the City Hall HVAC system.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016	
GENERAL FUND (010) - BUILDING MAINTENANCE						
PERSONNEL SERVICES - 2035						
131,716	136,846	142,768	Salaries and Wages	148,552	148,552	148,552
91,398	94,090	96,614	Employee Benefits	100,294	100,294	100,294
223,114	230,936	239,382	Total	248,846	248,846	248,846
MATERIALS AND SERVICES - 2035						
-	-	500	412 3010 Lodging and Registration	500	500	500
-	-	300	412 3015 Meals and Mileage	300	300	300
436	424	425	412 4210 Telephone	425	425	425
-	-	1,500	412 4515 Small Tools	1,000	1,000	1,000
5,642	9,639	10,000	412 4545 Materials and Supplies	10,000	10,000	10,000
9,268	10,982	20,000	412 4810 Building and Grounds Maintenance	20,000	20,000	20,000
22,040	23,931	25,250	412 5410 Utilities-Power-City Hall	26,775	26,775	26,775
13,304	13,991	17,412	412 5420 Utilities-Natural Gas-City Hall	16,000	16,000	16,000
1,906	1,740	2,000	412 5430 Utilities-Water	1,960	1,960	1,960
777	780	820	412 5435 Utilities-Sewer	800	800	800
821	837	890	412 5440 Utilities-Garbage Service	930	930	930
570	658	788	412 5455 Utilities-Storm Drainage	915	915	915
54,764	62,982	79,885	Total	79,605	79,605	79,605
277,878	293,918	319,267	TOTAL BUILDING MAINTENANCE DEPARTMENT	328,451	328,451	328,451

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT - STREET DIVISION

CURRENT OPERATIONS

This Division maintains 239 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. The Street Division is a division under the "Operations and Maintenance Division" of Public Works.

DEPARTMENT GOALS-PRIOR YEAR

1. Look for additional training opportunities for maintenance staff.
2. Prioritize and replace signs as required to meet FHWA retroreflectivity requirements.
3. Continue to look for improved efficiencies in operations.

DEPARTMENT GOALS-CURRENT YEAR

1. Re-evaluate equipment needs throughout the division and update equipment replacement schedule.
2. Continue to look for improved efficiencies in operations.

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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>0.75</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
	12.75	12.6	12.6	12.6

CITY OF ROSEBURG, OREGON							
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (10) - STREET DEPARTMENT							
PERSONNEL SERVICES - 2040							
-	580,157	610,937	Salaries and Wages		622,550	622,550	622,550
-	439,526	467,923	Employee Benefits		452,357	452,357	452,357
-	1,019,683	1,078,860	Total		1,074,907	1,074,907	1,074,907
MATERIALS AND SERVICES - 2040							
-	1,362	2,500	432 3010	Lodging and Registration	2,500	2,500	2,500
-	114	500	432 3015	Meals and Mileage	500	500	500
-	-	150	432 3040	Dues and Subscriptions	200	200	200
-	2,247	1,700	432 3350	Laboratory/Medical	1,500	1,500	1,500
-	2,527	500	432 3690	Contracted Services-Miscellaneous	500	500	500
-	217	230	432 4210	Telephone Communications	230	230	230
-	770	800	432 4215	Cellular Phone	600	600	600
-	-	500	432 4220	Radio and Pagers	1,000	1,000	1,000
-	426	420	432 4290	Communications Miscellaneous	450	450	450
-	89	400	432 4510	Office Supplies	200	200	200
-	1,342	2,000	432 4515	Small Tools	3,000	3,000	3,000
-	39	50	432 4520	Postage	50	50	50
-	3,497	5,000	432 4540	Chemicals	5,500	5,500	5,500
-	6,451	9,000	432 4545	Materials and Supplies	8,000	8,000	8,000
-	3,530	4,500	432 4555	Safety Equipment and Supplies	4,500	4,500	4,500
-	44,916	45,000	432 4560	Paint and Signs	46,500	46,500	46,500
-	-	250	432 4580	Office Equipment/Furniture	250	250	250
-	6,040	8,000	432 4810	Building and Ground Maintenance	7,000	7,000	7,000
-	11,375	13,500	432 4815	Vehicle Expense-Maintenance	15,000	15,000	15,000
-	45,363	59,000	432 4820	Vehicle Expense-Fuel	59,000	59,000	59,000
-	3,289	4,500	432 4825	Vehicle Tires	6,000	6,000	6,000
-	8,084	12,000	432 4830	Equipment Maintenance	12,000	12,000	12,000
-	24,418	45,000	432 4835	Road and Bridge Maintenance	45,000	45,000	45,000
-	4,691	4,500	432 4837	Tree Removal/Maintenance	6,000	6,000	6,000
-	3,406	6,000	432 4847	Street Sweeper Debris Disposal	6,500	6,500	6,500
-	120	750	432 4850	Equipment Rental	500	500	500
-	162	-	432 4855	General Maintenance	-	-	-
-	1,442	2,750	432 5120	General Uniform	2,750	2,750	2,750
-	10,703	12,900	432 5410	Utilities-Power	10,500	10,500	10,500
-	6,145	8,400	432 5420	Utilities-Gas	6,700	6,700	6,700
-	4,081	4,725	432 5430	Utilities-Water	6,500	6,500	6,500
-	656	2,000	432 5435	Utilities-Sewer	600	600	600
-	2,420	1,400	432 5440	Utilities-Garbage Service	4,290	4,290	4,290
-	3,324	3,650	432 5455	Utilities-Storm Drainage	4,225	4,225	4,225
-	7,839	9,100	432 5710	Insurance-Automobile	9,900	9,900	9,900
-	12,745	16,100	432 5715	Insurance-General Liability	16,430	16,430	16,430
-	3,650	3,700	432 5720	Insurance-Property	4,000	4,000	4,000
-	6,083	8,000	432 5740	Insurance-Equipment	6,400	6,400	6,400
-	3,184	3,700	432 5790	Insurance-Miscellaneous	3,300	3,300	3,300
-	236,747	303,175	Total		308,075	308,075	308,075
-	1,256,430	1,382,035	TOTAL STREET DEPARTMENT		1,382,982	1,382,982	1,382,982

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 220 streetlights and pays the associated utility and maintenance costs. The remaining streetlights are rented on a monthly basis from Pacific Power for a flat monthly charge. There are approximately 2425 streetlights currently in operation under this arrangement with Pacific Power. Public Works staff monitors streetlights, and coordinate repairs either with a contract electrician (City street lights) or Pacific Power. In addition, the City owns and operates 32 traffic signals. Traffic signal maintenance and programming is contracted with ODOT. Public Works staff administers the ODOT contract and coordinate repairs, upgrades and programming changes with ODOT.

DIVISION GOALS – PRIOR YEAR

1. Investigate the use of LED streetlighting as part of downtown Urban Renewal improvements.
2. Evaluate the cost/benefit ratio for upgrading some or all of the existing City owned streetlights to LEDs.

DIVISION GOALS - CURRENT YEAR

1. Continue to evaluate the cost/benefit ratio for upgrading existing City owned streetlights to LEDs when opportunities arise.

CITY OF ROSEBURG, OREGON							
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			GENERAL FUND (010) - STREET LIGHT DIVISION				
			MATERIALS AND SERVICES - 2045				
12,807	12,925	20,000	432 4840	Traffic Signal Maintenance	21,000	21,000	21,000
7,432	8,048	10,000	432 4845	Street Light Maintenance	10,000	10,000	10,000
4,364	4,285	5,200	432 5410	Utilities-Power City Owned	5,250	5,250	5,250
37,354	37,373	40,000	432 5460	Utilities-Traffic Lights	40,000	40,000	40,000
335,558	313,332	330,000	432 5465	Street Light Rentals	341,250	341,250	341,250
397,515	375,963	405,200	Total		417,500	417,500	417,500
397,515	375,963	405,200	TOTAL STREET LIGHTS DIVISION		417,500	417,500	417,500
675,393	3,063,728	3,147,573	TOTAL PUBLIC WORKS DEPARTMENT		3,212,867	3,212,867	3,212,867

CITY OF ROSEBURG, OREGON
GENERAL FUND

PARKS AND RECREATION
ADMINISTRATION

CURRENT OPERATIONS

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

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

DEPARTMENT GOALS – PRIOR YEAR

1. Complete the renovation of Eastwood Park.
2. Complete the new playground at Micelli Park.
3. Continue to seek grant funding for additional parks improvements.
4. Assist volunteers in a community campaign to raise funds for a future spray ground/splash pad at Fir Grove Park.

DEPARTMENT GOALS - CURRENT YEAR

1. Continue to assist volunteers in a community campaign to raise funds for a future spray ground/splash pad at Fir Grove Park.
2. Continue to seek grant funding for additional parks and multi-use path improvements.
3. Coordinate with PW Engineering to complete the path renovation in Charles Gardner Park.
4. Continue to identify opportunities for volunteers to participate within the parks system.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016	
<u>GENERAL FUND (010) - PARKS DEPARTMENT</u>									
PERSONNEL SERVICES - 2550									
130,237	136,600	141,132	Salaries and Wages			144,422	144,422	144,422	
76,650	82,640	84,387	Employee Benefits			87,619	87,619	87,619	
206,887	219,240	225,519	Total				232,041	232,041	232,041
MATERIALS AND SERVICES - 2550									
234	75	1,000	452 3010	Lodging and Registration		1,200	1,200	1,200	
72	48	500	452 3015	Meals and Mileage		400	400	400	
300	300	300	452 3040	Dues and Subscriptions		350	350	350	
34,376	-	-	452 3230	City Services-Public Works		-	-	-	
137	661	500	452 3630	Contracted Services		500	500	500	
7,075	6,325	7,500	452 3680	Contracted Services - 4th of July		7,500	7,500	7,500	
4,366	3,910	5,000	452 3835	Neighborhood/Information Program		5,000	5,000	5,000	
3,012	2,846	2,500	452 3838	Recreation Program		2,550	2,550	2,550	
189	262	250	452 4510	Office Supplies		250	250	250	
44	346	500	452 4545	Materials and Supplies		500	500	500	
7,281	7,154	8,000	452 4565	Volunteers-Project Materials		8,450	8,450	8,450	
-	-	100	452 4815	Vehicle Expense-Maintenance		100	100	100	
-	-	200	452 4820	Vehicle Expense-Fuel		200	200	200	
57,086	21,927	26,350	Total				27,000	27,000	27,000
263,973	241,167	251,869	TOTAL PARKS ADMINISTRATION			259,041	259,041	259,041	

CITY OF ROSEBURG, OREGON
GENERAL FUND

PARKS AND RECREATION - MAINTENANCE DIVISION

CURRENT OPERATIONS

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

DEPARTMENT GOALS – PRIOR YEAR

1. Establish an inspection and maintenance schedule for playground areas including replacement of fall zone material.
2. Work with volunteers and user groups to upgrade sports fields within the parks system.
3. Identify training/educational opportunities for maintenance staff.

DEPARTMENT GOALS - CURRENT YEAR

1. Revisit park entrance aesthetics to continue to support Council beautification goal.
2. Evaluate facility fences and establish potential replacement prioritization.
3. Evaluate domestic water system within Fir Grove Park for possible upgrades and improvements in preparation for future sprayground construction.
4. Evaluate path system bridges and address component replacements as funding allows.
5. Continue working with State Marine Board to evaluate options for improving restrooms at Templin Beach Park.

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

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Park Maintenance I	3.75	3.75	3.75	3.75
Park Maintenance II	2.0	3.0	3.0	3.0
Park Mechanic	1.0	1.0	1.0	1.0
Horticulturist	0.0	0.0	0.0	0.0
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>
	10.0	11.0	11.0	11.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010) - PARKS DEPARTMENT						
PERSONNEL SERVICES - 2555						
408,002	460,227	506,433	Salaries and Wages	505,921	505,921	505,921
254,475	295,187	310,850	Employee Benefits	322,292	322,292	322,292
662,477	755,414	817,283	Total	828,213	828,213	828,213
MATERIALS AND SERVICES - 2555						
416	796	1,600	452 3010 Lodging and Registration	1,600	1,600	1,600
190	431	600	452 3015 Meals and Mileage	600	600	600
265	380	430	452 3040 Dues and Subscriptions	430	430	430
7,139	4,189	3,600	452 3630 Technical	3,800	3,800	3,800
3,114	5,140	8,500	452 3650 Contracted Services/Arborist	15,000	15,000	15,000
-	-	500	452 3660 Contracted Services/Wetlands	-	-	-
-	2,006	-	452 3665 Contracted Services/Personnel	-	-	-
3,505	3,397	3,000	452 4210 Telephone Communications	2,000	2,000	2,000
1,696	1,308	1,400	452 4215 Cellular Phone	1,200	1,200	1,200
11,297	6,787	10,000	452 4515 Small Tools	10,000	10,000	10,000
16,840	19,418	23,000	452 4540 Fertilizer and Chemicals	23,000	23,000	23,000
18,252	20,917	22,000	452 4545 Materials and Supplies	22,000	22,000	22,000
17,309	21,985	25,000	452 4810 Building and Grounds Maintenance	28,000	28,000	28,000
17,499	16,021	15,000	452 4811 Landscape Maintenance	15,000	15,000	15,000
23,456	24,880	25,000	452 4812 Turf & Irrigation Maintenance	25,000	25,000	25,000
3,527	3,312	4,000	452 4815 Vehicle Expense-Maintenance	4,000	4,000	4,000
27,690	31,963	34,000	452 4820 Vehicle Expense-Fuel	32,000	32,000	32,000
1,153	892	1,400	452 4825 Vehicle Tires	1,400	1,400	1,400
19,469	17,640	18,000	452 4830 Equipment Maintenance	18,000	18,000	18,000
369	-	500	452 4850 Equipment Rental	500	500	500
4,900	3,500	6,000	452 4875 Vandalism	5,000	5,000	5,000
701	994	1,300	452 5120 Uniforms	1,200	1,200	1,200
31,480	29,914	31,500	452 5410 Utilities-Power	33,100	33,100	33,100
2,296	2,556	2,600	452 5420 Utilities-Natural Gas	2,800	2,800	2,800
39,339	36,173	42,000	452 5430 Utilities-Water	42,000	42,000	42,000
7,053	7,053	7,400	452 5435 Utilities-Sewer	7,455	7,455	7,455
9,411	10,247	11,000	452 5440 Utilities-Garbage	11,130	11,130	11,130
6,622	8,404	9,900	452 5455 Utilities-Storm Drainage	10,450	10,450	10,450
4,097	4,156	5,000	452 5710 Insurance-Automobile	5,250	5,250	5,250
3,119	3,634	4,600	452 5715 Insurance-General Liability	5,700	5,700	5,700
11,332	14,882	15,000	452 5720 Insurance-Property	16,300	16,300	16,300
3,469	4,736	6,000	452 5740 Insurance-Equipment	5,400	5,400	5,400
1,060	1,523	1,750	452 5790 Insurance-Miscellaneous	1,570	1,570	1,570
298,065	309,234	341,580	Total	350,885	350,885	350,885
960,542	1,064,648	1,158,863	TOTAL PARKS MAINTENANCE	1,179,098	1,179,098	1,179,098
1,224,515	1,305,815	1,410,732	TOTAL PARKS DEPARTMENT	1,438,139	1,438,139	1,438,139

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.

CHANGES TO CURRENT OPERATIONS

To improve court case management and fiscal efficiencies through full integration of software suites, the Court will migrate over to new court software in the coming year.

DEPARTMENT GOALS – PRIOR YEAR

1. Review and update department internal controls and procedures.
2. Research court software options with strong financial controls.

DEPARTMENT GOALS – CURRENT YEAR

1. Migrate the municipal court database to the new court system and setup new software.
2. Review and update department internal controls and procedures in conjunction with the new software migration.

PERSONNEL HISTORY The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Municipal Judge	0.3	0.3	0.3	0.3
Account Clerk II	2.0	2.5	2.5	2.5
Court Supervisor	1.0	0.0	0.0	0.0
Bailiff	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Total	3.7	3.2	3.2	3.2

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			GENERAL FUND (010) - MUNICIPAL COURT			
			PERSONNEL SERVICES - 3010			
169,622	183,390	199,840	Salaries and Wages	203,120	203,120	203,120
83,478	79,064	88,331	Employee Benefits	95,248	95,248	95,248
253,100	262,454	288,171	Total	298,368	298,368	298,368
			MATERIALS AND SERVICES - 3010			
-	470	1,950	422 3010 Lodging and Registration	1,950	1,950	1,950
-	211	650	422 3015 Meals and Mileage	800	800	800
95	150	400	422 3040 Dues and Subscriptions	400	400	400
-	-	500	422 3055 Personnel Training	500	500	500
72,119	72,000	74,000	422 3335 Professional Services-Prosecution	74,000	74,000	74,000
60,000	60,000	63,000	422 3340 Court Appointed Attorney Fees	63,000	63,000	63,000
-	-	25,000	422 3635 Mental Health Court	25,000	25,000	25,000
3,063	2,300	5,000	422 3690 Contracted Services	5,000	5,000	5,000
723	447	800	422 3875 Jury and Subpoena Fees	1,000	1,000	1,000
1,994	2,689	2,900	422 3885 Banking Fees	2,900	2,900	2,900
-	-	15,000	422 3915 Software Non Capital	-	-	-
15,361	5,311	9,300	422 3920 Technology-Support and Maintenance	5,500	5,500	5,500
2,611	4,247	3,500	422 4510 Office Supplies	4,500	4,500	4,500
1,024	-	500	422 4515 Equipment Non Capital	500	500	500
6,000	6,000	6,000	422 4615 Rent-Building	6,000	6,000	6,000
162,990	153,825	208,500	Total	191,050	191,050	191,050
416,090	416,279	496,671	TOTAL MUNICIPAL COURT	489,418	489,418	489,418

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

The Police Department consists of Operations, Patrol Division, Criminal Investigations Division (CID), Traffic Unit and Records Division. The Operations Division is comprised of the Chief of Police, Operations Captain, Community Services/PIO Sergeant and our most valuable asset – six (6) 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 26 uniformed officers assigned to three shifts that patrol 24 hours a day and 7 days a week, and respond to our citizen's calls for service. The Criminal Investigations Division consists of six (6) plainclothes officers, two (2) of which are assigned to the Douglas Interagency Narcotics Team (DINT). The Traffic Unit is staffed by two (2) uniformed police officers. The Records Division is supervised by an Administrative Assistant and staffed by two (2) Records Specialists.

DEPARTMENT GOALS/SIGNIFICANT ACHIEVEMENTS – PRIOR YEAR

1. Successfully Implemented Body Worn Camera program.
2. Conducted two sessions of Crisis Intervention Team (CIT) training in partnership with the local chapter of National Alliance on Mental Illness (NAMI)
3. Made a noticeable impact in reducing violations in downtown last summer through aggressive patrols.

DEPARTMENT GOALS – CURRENT

1. Replace Narcotic and Patrol Canines.
2. Continue to work with Downtown Roseburg Association (DRA) to enhance the feeling of safety and security and reduce violations that degrade quality of life and livability.
3. Evaluate feasibility of locating a report writing office in north Roseburg to improve officer response times.

PERSONNEL HISTORY	2012/13	2013/14	2014/15	2015/16
Police Chief	1	1	1	1
Staff Assistant	1	1	1	1
Captain	1	1	1	1
Lieutenant	1	1	1	1
Sergeant	4	5	5	5
Corporal	3	3	3	3
Officer	20	20	20	20
Detective	6	5	5	5
Records Specialist	2	2	2	2
Administrative Tech	1	1	1	1
TOTAL	40	40	40	40

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			GENERAL FUND (010) - POLICE DEPARTMENT			
			PERSONNEL SERVICES - 3510			
2,861,111	2,944,169	3,124,432	Salaries and Wages	3,198,833	3,198,833	3,198,833
1,835,260	1,873,390	2,010,483	Employee Benefits	2,102,615	2,102,615	2,102,615
4,696,371	4,817,559	5,134,915	Total	5,301,448	5,301,448	5,301,448
			MATERIALS AND SERVICES - 3510			
8,267	6,362	10,000	422 3010 Lodging and Registration	12,000	12,000	12,000
3,958	2,188	3,500	422 3015 Meals and Mileage	4,500	4,500	4,500
1,306	660	800	422 3040 Dues and Subscriptions	800	800	800
2,737	2,847	4,000	422 3090 Training-Equipment	4,000	4,000	4,000
40,034	48,312	15,000	422 3310 Professional Services-Legal	15,000	15,000	15,000
-	-	1,000	422 3345 Personnel Testing	1,000	1,000	1,000
25,000	25,000	-	422 3630 Contracted Services-Animal Shelter	-	-	-
363,243	280,577	327,020	422 3635 Contracted Services-Dispatch	336,830	336,830	336,830
283,337	192,962	280,000	422 3645 Jail Expenses	280,000	280,000	280,000
1,024	341	500	422 3835 Neighborhood Program	500	500	500
722	1,571	4,300	422 3910 Hardware Non Capital	4,300	4,300	4,300
-	61	-	422 3915 Software Non Capital	-	-	-
32,237	18,418	20,000	422 3920 Technology-Support and Maintenance	26,000	26,000	26,000
396	374	-	422 4210 Telephone Communications	-	-	-
14,359	24,579	10,000	422 4215 Cellular Phone	12,000	12,000	12,000
6,845	7,270	6,000	422 4220 Radio Communications	6,000	6,000	6,000
18	99	-	422 4290 Other Communications	-	-	-
10,834	7,477	8,000	422 4510 Office Supplies	8,000	8,000	8,000
6,304	9,956	9,000	422 4515 Supplies-Equipment Non Capital	9,000	9,000	9,000
1,416	1,114	1,500	422 4520 Postage	1,500	1,500	1,500
6,565	7,464	7,000	422 4545 Materials and Supplies	7,500	7,500	7,500
260	-	500	422 4565 Volunteers Program	500	500	500
2,917	2,228	2,000	422 4575 Printing	2,000	2,000	2,000
-	(20)	500	422 4580 Office Equipment/Furniture	500	500	500
25,148	7,510	10,000	422 4585 K-9	10,000	10,000	10,000
585	876	1,500	422 4590 Supplies-Miscellaneous	1,500	1,500	1,500
17,926	18,500	25,000	422 4810 Building and Grounds Maintenance	25,000	25,000	25,000
29,036	28,455	35,000	422 4815 Vehicle Expense-Maintenance	35,000	35,000	35,000
64,689	61,730	70,000	422 4820 Vehicles Expense-Fuel	70,000	70,000	70,000
8,411	8,962	8,000	422 4825 Vehicles Expense-Tires	8,500	8,500	8,500
713	18,610	-	422 4830 Equipment	-	-	-
29,575	25,986	30,000	422 5120 Uniforms	30,000	30,000	30,000
23,717	20,939	25,200	422 5410 Utilities-Power	26,460	26,460	26,460
10,536	10,412	9,135	422 5420 Utilities-Gas	9,592	9,592	9,592
2,983	2,828	5,250	422 5430 Utilities-Water	5,512	5,512	5,512
2,157	2,155	2,625	422 5435 Utilities-Sewer	2,756	2,756	2,756
477	500	630	422 5440 Utilities-Garbage Service	662	662	662
1,350	1,726	1,890	422 5455 Utilities-Storm Drainage	1,984	1,984	1,984
11,581	11,154	12,075	422 5710 Insurance-Automobile	12,920	12,920	12,920
49,907	71,002	69,300	422 5715 Insurance-General Liability	74,151	74,151	74,151
6,810	8,454	8,165	422 5720 Insurance-Property	8,737	8,737	8,737
179	273	-	422 5740 Insurance-Equipment	-	-	-
3,365	3,184	4,255	422 5790 Insurance-Miscellaneous	4,553	4,553	4,553
1,100,924	943,096	1,028,645	Total	1,059,257	1,059,257	1,059,257
5,797,295	5,760,655	6,163,560	TOTAL POLICE DEPARTMENT	6,360,705	6,360,705	6,360,705

CITY OF ROSEBURG, OREGON
GENERAL FUND

FIRE DEPARTMENT

CURRENT OPERATIONS

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

Fire Department personnel and equipment are located in three fire stations within the City. The Department has three major divisions: Emergency Services, Fire Prevention and Resource Management & Training with a total of 41 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 2015-16, the Fire Department plans to continue to provide the highest level of service to the public with an emphasis on continued training for the new management team. Continue to coordinate Emergency Management to enhance the City's ability to deal with a city-wide disaster, and further strengthening our ability to provide fire protection and emergency services to the community. The Department will continue to evaluate new programs and actively seek new avenues to improve working relationships within the City organization, the local community and other governmental agencies.

DEPARTMENT GOALS – PRIOR YEAR

1. Complete succession training to ensure a smooth transition with new leadership
2. Enhance inter-agency relationships by hosting regional training at the Public Safety Center
3. Research and develop key components to implement a Community Fire Academy

DEPARTMENT GOALS – CURRENT YEAR

1. Continue inter-agency relationships by hosting regional training at the Public Safety Center
2. Continue enhanced training for department leadership
3. Upgrade our abilities to integrate into the state mobilization plan regarding wildland interface

PERSONNEL HISTORY

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Fire Chief	1.0	1.0	1.0	1.0
Assistant Chief	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0
Deputy Fire Marshal	1.0	1.0	1.0	1.0
Battalion Chief	3.0	3.0	3.0	3.0
Staff Assistant	1.0	1.0	1.0	1.0
Secretary I	0.5	0.0	0.0	0.5
Fire Lieutenant	9.0	9.0	9.0	9.0
Driver/Engineer	9.0	9.0	9.0	9.0
Firefighter	<u>16.0</u>	<u>16.0</u>	<u>15.25</u>	<u>15.0</u>
	42.5	42	41.25	41.5

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010) - FIRE DEPARTMENT						
PERSONNEL SERVICES - 4010						
3,247,522	3,250,355	3,287,602	Salaries and Wages	3,334,859	3,334,859	3,334,859
1,856,170	1,798,819	1,943,682	Employee Benefits	2,017,258	2,017,258	2,017,258
5,103,692	5,049,174	5,231,284	Total	5,352,117	5,352,117	5,352,117
MATERIALS AND SERVICES - 4010						
1,793	7,040	6,200	422 3010 Lodging and Registration	11,500	11,500	11,500
1,224	2,026	2,000	422 3015 Meals and Mileage	3,500	3,500	3,500
6,957	4,076	11,000	422 3040 Dues and Subscriptions	7,000	7,000	7,000
2,491	750	5,000	422 3055 Personnel Training	5,000	5,000	5,000
11,357	50,601	15,000	422 3310 Professional Services-Legal	15,000	15,000	15,000
5,600	4,200	7,500	422 3330 Professional Services-Technical	6,000	6,000	6,000
5,595	4,677	6,000	422 3350 Professional Services-Laboratory/Medical	7,000	7,000	7,000
40,360	31,175	42,900	422 3635 Contracted Services-Dispatch	45,000	45,000	45,000
710	2,326	1,000	422 3690 Contracted Services-Misc	1,000	1,000	1,000
2,299	1,846	2,000	422 3835 Neighborhood/Education Programs	2,000	2,000	2,000
-	-	5,000	422 3865 Haz-Mat Response	5,000	5,000	5,000
506	1,449	2,500	422 3910 Hardware Non Capital	3,000	3,000	3,000
7,768	7,516	9,000	422 3920 Technology-Support and Maintenance	12,000	12,000	12,000
1,860	1,751	2,500	422 4210 Telephone Communications	2,500	2,500	2,500
7,392	7,699	9,000	422 4215 Cellular Phone	9,000	9,000	9,000
6,934	9,673	5,500	422 4220 Radio Communications	5,500	5,500	5,500
5,867	5,768	6,000	422 4510 Office Supplies	6,000	6,000	6,000
16,718	22,875	22,000	422 4515 Equipment Non Capital/Engine Equipment	22,000	22,000	22,000
628	527	500	422 4520 Postage	500	500	500
22,438	15,903	20,000	422 4545 Materials and Supplies	20,000	20,000	20,000
1,825	3,584	2,300	422 4555 Extinguishing Agents	3,500	3,500	3,500
2,370	-	3,000	422 4580 Office Equipment/Furniture	3,000	3,000	3,000
37,953	28,204	30,000	422 4810 Building and Grounds Maintenance	35,000	35,000	35,000
41,378	28,649	39,000	422 4815 Vehicle Expense-Maintenance	39,000	39,000	39,000
32,616	30,584	37,000	422 4820 Vehicle Expense-Fuel	35,000	35,000	35,000
4,331	3,932	6,000	422 4825 Vehicle Tires	5,000	5,000	5,000
23,458	21,707	24,300	422 4830 Equipment Maintenance	28,000	28,000	28,000
18,523	13,442	16,500	422 5115 Safety Clothing	16,500	16,500	16,500
14,193	15,380	12,000	422 5120 Uniforms	12,000	12,000	12,000
31,921	29,502	34,000	422 5410 Utilities-Power	34,000	34,000	34,000
18,007	18,099	23,000	422 5420 Utilities-Gas	24,150	24,150	24,150
5,072	4,978	8,500	422 5430 Utilities-Water	8,500	8,500	8,500
2,842	2,815	3,200	422 5435 Utilities-Sewer	3,200	3,200	3,200
1,005	1,045	1,200	422 5440 Utilities-Garbage	1,200	1,200	1,200
1,988	2,532	3,000	422 5455 Utilities-Storm Drain	3,000	3,000	3,000
13,216	13,280	15,300	422 5710 Insurance-Automobile	16,375	16,375	16,375
10,330	12,089	15,500	422 5715 Insurance-General Liability	16,600	16,600	16,600
7,526	9,774	10,200	422 5720 Insurance-Property	11,000	11,000	11,000
6,400	6,525	8,000	422 5740 Insurance-Equipment	8,500	8,500	8,500
2,304	2,076	2,500	422 5790 Insurance-Miscellaneous	2,500	2,500	2,500
425,755	430,075	475,100	Total	494,525	494,525	494,525
5,529,447	5,479,249	5,706,384	TOTAL FIRE DEPARTMENT	5,846,642	5,846,642	5,846,642

CITY OF ROSEBURG, OREGON

GENERAL FUND NON-DEPARTMENTAL

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

Proposed Capital Acquisitions for 2015-16

\$17,880	City-wide document management system (project in progress – carryover)
11,240	Cisco Wireless LAN Controller
<u>18,000</u>	Photocopier (replacement for the one on City Hall's third floor)
\$47,120	Total

CONTINGENCY, RESERVES AND UNAPPROPRIATED ENDING FUND BALANCE –

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

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

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

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

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

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
GENERAL FUND (010)						
CAPITAL OUTLAY - 7575						
25,460	16,363	-	413 7020 Equipment Acquisition-Police	-	-	-
7,271	-	-	413-7020 Equipment Acquisition-Administration	-	-	-
-	-	80,000	413 7020 Equipment Acquisition-IT	47,120	47,120	47,120
23,992	-	-	413 7020 Equipment Acquisition-Planning	-	-	-
56,723	16,363	80,000	Total	47,120	47,120	47,120
TRANSFERS - 9090						
831,983	-	-	495 8820 Transfer to Public Works Fund	-	-	-
10,000	-	25,000	495 8832 Transfer to Park Improvement	50,000	50,000	50,000
625,000	625,000	625,000	495 8833 Transfer to Equipment Fund	625,000	625,000	625,000
1,466,983	625,000	650,000	Total	675,000	675,000	675,000
OTHER REQUIREMENTS - 9093						
50,000	50,000	50,000	459 9110 Library	50,000	50,000	50,000
17,576,924	18,977,633	20,254,484	TOTAL EXPENDITURES	20,845,404	20,835,404	20,835,404
OPERATING CONTINGENCY - 9091						
-	-	980,000	606 9010	1,000,000	1,000,000	1,000,000
6,978,761	7,593,152	5,420,153	607 9410 UNAPPROPRIATED ENDING FUND BALANCE	5,108,819	5,118,819	5,118,819
6,978,761	7,593,152	6,400,153	TOTAL FUND BALANCE	6,108,819	6,118,819	6,118,819
24,555,685	26,570,785	26,654,637	TOTAL EXPENDITURES & ENDING FUND BALANCE	26,954,223	26,954,223	26,954,223



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

SPECIAL REVENUE FUNDS

Public Works Fund History 70-77

Grant Special Revenue Fund 78-80

Hotel/Motel Tax Fund 81-82

Street Lights and Sidewalk Fund..... 83-85

Bike Trail Fund 86-87

Housing Rehab Lab Fund..... 88-89

Golf Fund..... 90-95

Economic Development Fund 96-97

Stewart Trust Fund..... 98-99

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

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

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

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

CITY OF ROSEBURG, OREGON							
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			PUBLIC WORKS FUND (20)				
371,764	437,567	-	301 0000	BEGINNING FUND BALANCE	-	-	-
			REVENUES - (020)				
6,541	-	-	321 1010	Public Works Fees	-	-	-
7,068	-	-	332 3030	Other	-	-	-
114,105	-	-	341 1035	Interagency-Urban Renewal	-	-	-
34,376	-	-	341 1010	Interdept Charges-General Fund	-	-	-
357,508	-	-	341 1027	Interdept Charges-Storm	-	-	-
60,501	-	-	341 1029	Interdept Charges-Streetlight/Sidewalk	-	-	-
825,019	-	-	341 1031	Interdept Charges-Transportation	-	-	-
55,736	-	-	341 1036	Interdept Charges-Facilities Fund (PSC)	-	-	-
35,641	-	-	341 1052	Interdept Charges-Airport	-	-	-
467,511	-	-	341 1053	Interdept Charges-Water	-	-	-
2,351	-	-	371 1010	Interest Income	-	-	-
3,963	-	-	385 1010	Miscellaneous	-	-	-
831,983	-	-	391 1010	Transfers-General Fund	-	-	-
2,630	-	-	392 3000	Insurance Reimbursement	-	-	-
2,804,933	-	-	Total		-	-	-
3,176,697	437,567	-	TOTAL REVENUES & BEGINNING FUND BALANCE		-	-	-

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION (History Only)

CURRENT OPERATIONS

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

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Director	1.0	0.0	0.0	0.0
Secretary II	0.0	0.0	0.0	0.0
Department Technician	2.0	0.0	0.0	0.0
Staff Assistant	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	4.0	0.0	0.0	0.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
<u>PUBLIC WORKS FUND (20) - ADMINISTRATION DIVISION</u>						
PERSONNEL SERVICES - 2030						
234,194	-	-	Salaries and Wages	-	-	-
137,894	-	-	Employee Benefits	-	-	-
<u>372,088</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES -2030						
1,549	-	-	432 3010 Lodging and Registration	-	-	-
443	-	-	432 3015 Meals and Mileage	-	-	-
164	-	-	432 3040 Dues and Subscriptions	-	-	-
328,405	-	-	432 3210 City Services-Management	-	-	-
7,466	-	-	432 3310 Professional Services-Legal	-	-	-
205	-	-	432 3630 Contracted Services	-	-	-
418	-	-	432 4510 Office Supplies	-	-	-
481	-	-	432 4545 Materials and Supplies	-	-	-
38	-	-	432 4815 Vehicle Expense-Maintenance	-	-	-
6,760	-	-	432 4820 Vehicle Expense-Fuel	-	-	-
4,343	-	-	432 4830 Equipment Maintenance	-	-	-
<u>350,272</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>722,360</u>	<u>-</u>	<u>-</u>	TOTAL ADMINISTRATION DIVISION	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION (History Only)

CURRENT OPERATIONS

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

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Technician I, II, III	3.0	0.0	0.0	0.0
GIS Specialist	1.0	0.0	0.0	0.0
Civil Engineer	2.0	0.0	0.0	0.0
City Engineer	0.0	0.0	0.0	0.0
Division Manager	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	7.0	0.0	0.0	0.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
PUBLIC WORKS FUND (20) - ENGINEERING DIVISION						
PERSONNEL SERVICES - 2020						
460,584	-	-	Salaries and Wages	-	-	-
275,821	-	-	Employee Benefits	-	-	-
<u>736,405</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2020						
1,599	-	-	432 3010 Lodging and Registration	-	-	-
182	-	-	432 3015 Meals and Mileage	-	-	-
137	-	-	432 3630 Professional Services-Contracted	-	-	-
817	-	-	432 4215 Cellular Phone	-	-	-
486	-	-	432 4510 Office Supplies	-	-	-
1,366	-	-	432 4545 Materials and Supplies	-	-	-
<u>4,587</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>740,992</u>	<u>-</u>	<u>-</u>	TOTAL ENGINEERING DIVISION	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
PUBLIC WORKS FUND

PUBLIC WORKS DEPARTMENT - STREET DIVISION (History Only)

CURRENT OPERATIONS

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

PERSONNEL HISTORY

The personal service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Street Maintenance I, II, III	11.0	0.0	0.0	0.0
Street Superintendent	1.0	0.0	0.0	0.0
Seasonal/Temp	<u>0.75</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	12.75	0.0	0.0	0.0

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
PUBLIC WORKS FUND (20) - STREET DEPARTMENT						
PERSONNEL SERVICES - 2040						
579,699	-	-	Salaries and Wages	-	-	-
440,658	-	-	Employee Benefits	-	-	-
1,020,357	-	-	Total	-	-	-
MATERIALS AND SERVICES - 2040						
1,174	-	-	432 3010 Lodging and Registration	-	-	-
98	-	-	432 3015 Meals and Mileage	-	-	-
150	-	-	432 3040 Dues and Subscriptions	-	-	-
20,000	-	-	432 3220 City Services-Parks	-	-	-
1,260	-	-	432 3350 Laboratory/Medical	-	-	-
337	-	-	432 3690 Contracted Services-Miscellaneous	-	-	-
229	-	-	432 4210 Telephone Communications	-	-	-
1,542	-	-	432 4215 Cellular Phone	-	-	-
394	-	-	432 4290 Communications Miscellaneous	-	-	-
496	-	-	432 4510 Office Supplies	-	-	-
1,625	-	-	432 4515 Small Tools	-	-	-
4,465	-	-	432 4540 Chemicals	-	-	-
5,269	-	-	432 4545 Materials and Supplies	-	-	-
2,766	-	-	432 4555 Safety Equipment and Supplies	-	-	-
31,440	-	-	432 4560 Paint and Signs	-	-	-
7,102	-	-	432 4810 Building and Ground Maintenance	-	-	-
13,303	-	-	432 4815 Vehicle Expense-Maintenance	-	-	-
51,908	-	-	432 4820 Vehicle Expense-Fuel	-	-	-
1,678	-	-	432 4825 Vehicle Tires	-	-	-
9,295	-	-	432 4830 Equipment Maintenance	-	-	-
32,655	-	-	432 4835 Road and Bridge Maintenance	-	-	-
2,290	-	-	432 4837 Tree Removal/Maintenance	-	-	-
4,188	-	-	432 4847 Street Sweeper Debris Disposal	-	-	-
439	-	-	432 4855 General Maintenance	-	-	-
1,921	-	-	432 5120 General Uniform	-	-	-
9,906	-	-	432 5410 Utilities-Power	-	-	-
6,141	-	-	432 5420 Utilities-Gas	-	-	-
4,740	-	-	432 5430 Utilities-Water	-	-	-
655	-	-	432 5435 Utilities-Sewer	-	-	-
2,367	-	-	432 5440 Utilities-Garbage Service	-	-	-
2,538	-	-	432 5455 Utilities-Storm Drainage	-	-	-
8,763	-	-	432 5710 Insurance-Automobile	-	-	-
12,551	-	-	432 5715 Insurance-General Liability	-	-	-
2,592	-	-	432 5720 Insurance-Property	-	-	-
6,363	-	-	432 5740 Insurance-Equipment	-	-	-
2,781	-	-	432 5790 Insurance-Miscellaneous	-	-	-
255,421	-	-	Total	-	-	-
1,275,778	-	-	TOTAL STREET DEPARTMENT	-	-	-
2,739,130	-	-	TOTAL EXPENDITURES	-	-	-
TRANSFERS-9090						
-	437,567	-	495 8810 Residual Equity Transfer to General Fund	-	-	-
OPERATING CONTINGENCY - 9091						
-	-	-	606 9010	-	-	-
437,567	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
3,176,697	437,567	-	TOTAL EXPENDITURES & ENDING FUND BALANCE	-	-	-

CITY OF ROSEBURG, OREGON
GRANT SPECIAL REVENUE FUND

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

DEPARTMENT	PROJECT/ GRANT NAME	GRANTING AGENCY	GRANT AMOUNT	CITY MATCH AMOUNT	EXPENDITURE CY BUDGET AMOUNT
PARKS	OREGON STATE WEED BOARD	STATE OF OREGON	60,000	20,000	80,000
POLICE	PURCHASE TRAINING EQUIPMENT	COW CREEK TRIBE	5,000	-	5,000
POLICE	OJP BULLETPROOF VEST	HOMELAND SECURITY	4,125	4,125	8,250
COMMUNITY DEV	CERTIFIED LOCAL GOVERNMENT	STATE HISTORIC OFFICE	18,000	18,000 (1)	36,000
			87,125	42,125	129,250

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			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
			<u>GRANT SPECIAL REVENUE FUND (022)</u>					
			RESOURCES:					
56,103	29,683	81,116	Intergovernmental Revenue			87,125	87,125	87,125
1,300	-	-	Donations			-	-	-
319	375	-	Interest			-	-	-
<u>57,722</u>	<u>30,058</u>	<u>81,116</u>	Total Operating Revenues			<u>87,125</u>	<u>87,125</u>	<u>87,125</u>
65,220	69,482	74,378	Beginning Fund Balance			63,604	63,604	63,604
<u>122,942</u>	<u>99,540</u>	<u>155,494</u>	TOTAL RESOURCES			<u>150,729</u>	<u>150,729</u>	<u>150,729</u>
			REQUIREMENTS					
			Operating Budget:					
15,274	24,138	104,116	Materials and Services			49,250	49,250	49,250
<u>15,274</u>	<u>24,138</u>	<u>104,116</u>	Total Operating Budget			<u>49,250</u>	<u>49,250</u>	<u>49,250</u>
38,186	-	-	Capital Outlay			80,000	80,000	80,000
<u>53,460</u>	<u>24,138</u>	<u>104,116</u>	Total Expenditures			<u>129,250</u>	<u>129,250</u>	<u>129,250</u>
-	-	51,378	Reserved for Future Expenditure			21,479	21,479	21,479
69,482	75,402	-	Unappropriated Ending Fund Balance			-	-	-
<u>122,942</u>	<u>99,540</u>	<u>155,494</u>	TOTAL REQUIREMENTS			<u>150,729</u>	<u>150,729</u>	<u>150,729</u>



			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			GRANT FUND (022)					
65,220	69,482	74,378	301 0000	BEGINNING FUND BALANCE		63,604	63,604	63,604
			REVENUES - (022)					
47,635	3,469	5,000	331 1020	Federal Grants		4,125	4,125	4,125
-	14,500	12,000	331 1010	State Grants-SHPO		-	-	-
-	7,377	-	331 1520	Federal Grants		-	-	-
8,468	4,337	60,000	332 1020	State Grants		78,000	78,000	78,000
-	-	4,116	334 1020	Local Grants		5,000	5,000	5,000
319	375	-	371 1010	Interest Income		-	-	-
1,300	-	-	381 2010	Donations/Other		-	-	-
57,722	30,058	81,116	Total			87,125	87,125	87,125
122,942	99,540	155,494	TOTAL REVENUES & BEGINNING FUND BALANCE			150,729	150,729	150,729
			MATERIALS AND SERVICES - 1520					
967	-	-	412 3010	Lodging and Registration		-	-	-
444	-	-	412 3015	Meals & Mileage		-	-	-
1,725	9,335	90,000	412 3630	Contracted Services		36,000	36,000	36,000
3,136	9,335	90,000	Total			36,000	36,000	36,000
			MATERIALS AND SERVICES - 3510					
1,300	-	-	422 3630	Contracted Services		-	-	-
8,565	-	4,116	422 4515	Supplies-Equipment Non Capital		5,000	5,000	5,000
-	7,425	10,000	422 5120	Uniforms		8,250	8,250	8,250
9,865	7,425	14,116	Total			13,250	13,250	13,250
			MATERIALS AND SERVICES - 4010					
2,273	7,378	-	422 4515	Supplies-Equipment Non Capital		-	-	-
2,273	7,378	-	Total			-	-	-
15,274	24,138	104,116	TOTAL MATERIALS AND SERVICES			49,250	49,250	49,250
			CAPITAL OUTLAY - 7575					
38,186	-	-	413 7020	Equipment Acquisition-Police		-	-	-
-	-	-	413 7063	Improvements-Grants		80,000	80,000	80,000
38,186	-	-	Total			80,000	80,000	80,000
53,460	24,138	104,116	TOTAL EXPENDITURES			129,250	129,250	129,250
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	51,378	608 9210			21,479	21,479	21,479
69,482	75,402	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
122,942	99,540	155,494	TOTAL EXPENDITURES & ENDING FUND BALANCE			150,729	150,729	150,729

CITY OF ROSEBURG, OREGON
HOTEL/MOTEL TAX FUND

RESOURCES AND REQUIREMENTS

CURRENT OPERATIONS

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

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

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

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

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

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			HOTEL/MOTEL TAX FUND (024)					
253,328	157,732	201,719	301 0000	BEGINNING FUND BALANCE		221,395	221,395	221,395
			REVENUES - (024)					
800,763	904,121	1,050,000	315 1010	Hotel/Motel Tax		1,203,500	1,203,500	1,203,500
	11,794	-	315 1015	Penalty and Interest		-	-	-
1,176	1,262	1,200	371 1010	Interest Income		1,200	1,200	1,200
801,939	917,177	1,051,200	Total			1,204,700	1,204,700	1,204,700
1,055,267	1,074,909	1,252,919	TOTAL REVENUES & BEGINNING FUND BALANCE			1,426,095	1,426,095	1,426,095
			MATERIALS AND SERVICES - 7474					
26,211	25,221	24,323	462 3210	City Services-Management		26,077	26,077	26,077
-	-	48,939	462 3622	City Events		67,400	67,400	67,400
1,560	8,650	32,000	462 3620	V & C Local Events		32,000	32,000	32,000
538,643	452,086	526,700	462 3625	Contracted Services-Chamber Tourism		606,700	606,700	606,700
566,414	485,957	631,962	Total			732,177	732,177	732,177
			TRANSFER - 9090					
254,750	263,047	362,224	495 8829	Transfer to Street Light/Sidewalk Fund		387,250	387,250	387,250
76,371	78,858	108,626	495 8855	Transfer to Economic Development		116,100	116,100	116,100
331,121	341,905	470,850	Total			503,350	503,350	503,350
897,535	827,862	1,102,812	TOTAL EXPENDITURES			1,235,527	1,235,527	1,235,527
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	150,107	608 9210			190,568	190,568	190,568
157,732	247,047	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
1,055,267	1,074,909	1,252,919	TOTAL EXPENDITURES & ENDING FUND BALANCES			1,426,095	1,426,095	1,426,095

CITY OF ROSEBURG, OREGON
STREET LIGHTS AND SIDEWALK FUND

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

RESOURCES

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

REQUIREMENTS

- ◆ Materials and Services - These costs are indirect allocations to the General Fund for administration of the fund (Management Services) and to the General Fund for services provided by the Public Works Department to cover the City's costs for administering projects, engineering, and construction observation.
- ◆ Improvements – The City sidewalk rehabilitation program is financed by the fund. The cost for sidewalk rehabilitation varies annually depending on the number of applications received. This fund can also provide the funding for sidewalks and/or streetlights on major improvement projects. Due to the large expense for major traffic signal and street light projects, it may take several years to accumulate sufficient funds to construct a project.
- ◆ Cost estimates for FY 2015-16 are listed in Table T-1. The capital improvement projects planned for FY 2015-16 include the sidewalk and streetlight construction on the Washington/Oak/Kane Improvement Project, the Hwy 138 Project, LED Street lighting upgrades and ADA sidewalk access ramp upgrades.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			STREET LIGHT/SIDEWALK FUND (29)					
775,939	864,047	957,577	301 0000	BEGINNING FUND BALANCE		1,068,162	1,068,162	1,068,162
			REVENUES - (029)					
4,657	4,816	4,800	371 1010	Interest Income		5,000	5,000	5,000
896	3,997	5,000	361 2000	Assessments-S/W		3,000	3,000	3,000
254,750	263,047	281,153	391 1024	Transfer from Hotel/Motel Fund		387,250	387,250	387,250
260,303	271,860	290,953	Total			395,250	395,250	395,250
1,036,242	1,135,907	1,248,530	TOTAL REVENUES & BEGINNING FUND BALANCE			1,463,412	1,463,412	1,463,412
			MATERIALS AND SERVICES - 7474					
2,384	5,933	8,667	432 3210	City Services-Management		10,441	10,441	10,441
60,501	66,204	65,420	432 3230	City Services-Public Works		61,263	61,263	61,263
1,245	4,499	5,000	432 4545	Materials and Supplies		5,000	5,000	5,000
64,130	76,636	79,087	Total			76,704	76,704	76,704
			CAPITAL OUTLAY - 7575					
-	-	425,000	433 7045	Sidewalks-New Construction		-	-	-
38,805	47,606	200,000	433 7046	Sidewalks-Reconstruction		125,000	125,000	125,000
69,260	11,901	40,000	433 7047	Improve-Street Lights/Signals		410,000	410,000	410,000
-	4,739	150,000	433 7048	Traffic Signals		15,000	15,000	15,000
108,065	64,246	815,000	Total			550,000	550,000	550,000
172,195	140,882	894,087	TOTAL EXPENDITURES			626,704	626,704	626,704
			OPERATING CONTINGENCY - 9091					
-	-	354,443	606 9010			836,708	836,708	836,708
864,047	995,025	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,036,242	1,135,907	1,248,530	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,463,412	1,463,412	1,463,412



TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2015-16

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,550,000		800,000		750,000
Sidewalks Reconstruction/ADA Improvements	100,000	100,000			
Highway 138E Corridor - City Contribution	550,000				550,000
Hwy 138 STP Grant Match	125,000	25,000			100,000
Washington/Oak/Kane Improvements	2,060,000	410,000		150,000	1,500,000
Stewart Parkway Realignment - (50% SDC eligible)	600,000		500,000	100,000	
Land Acquisition	550,000		50,000		500,000
Fairmont/Garden Valley Storm Improvements	150,000			150,000	
Spruce/Parrott Street Improvements	425,000		125,000	50,000	250,000
Parking Structure	375,000				375,000
Airport Matching Funds	20,000				20,000
Airport Wetland Mitigation	65,000				65,000
Charles Gardiner Trail Reconstruction	125,000				125,000
Deer Creek Path Improvements	100,000				100,000
Downtown Sidewalk Program	100,000				100,000
North Valley Mall Signal Removal	100,000				100,000
Traffic Signal Coordination	25,000				25,000
Indiannola Storm Improvements	200,000			200,000	
Cascade Court Storm Separation	75,000			75,000	
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	15,000	15,000			
TMDL Implementation	5,000			5,000	
Storm Drainage Equipment	125,000			125,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	12,500		5,000	7,500	
Facade Improvement Program	50,000				50,000
Total	7,562,500	550,000	680,000	922,500	4,610,000

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

CITY OF ROSEBURG, OREGON
BIKE TRAIL FUND

RESOURCES AND REQUIREMENTS

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

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

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			BIKE TRAIL FUND (025)					
54,328	108,156	92,625	301 0000	BEGINNING FUND BALANCE		80,690	80,690	80,690
			REVENUES - (025)					
11,941	12,680	12,750	332 2010	Gasoline Subvention		12,980	12,980	12,980
1,548	-	118,000	332 1020	Other Grants		120,000	120,000	120,000
491	500	450	371 1010	Interest Income		450	450	450
40,000	10,000	10,000	391 1031	Transfer from Transportation Fund		10,000	10,000	10,000
53,980	23,180	141,200	Total			143,430	143,430	143,430
108,308	131,336	233,825	TOTAL REVENUES & BEGINNING FUND BALANCE			224,120	224,120	224,120
			MATERIALS AND SERVICES - 7474					
-	-	20,000	452 4855	Bike Trail Maintenance		20,000	20,000	20,000
-	-	20,000	Total			20,000	20,000	20,000
			CAPITAL OUTLAY - 7575					
152	39,069	168,000	453 7035	Bike Trail Improvements		150,000	150,000	150,000
152	39,069	188,000	TOTAL EXPENDITURES			170,000	170,000	170,000
			OPERATING CONTINGENCY - 9091					
-	-	45,825	606 9010			54,120	54,120	54,120
108,156	92,267	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
108,308	131,336	233,825	TOTAL EXPENDITURES & ENDING FUND BALANCE			224,120	224,120	224,120

CITY OF ROSEBURG, OREGON
HOUSING REHAB LOAN FUND

RESOURCES AND REQUIREMENTS

CURRENT OPERATIONS

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

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

The fund is included for historical purposes only.

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2015-2016	2015-2016	2015-2016
2012-2013	2013-2014	2014-2015						
HOUSING REHABILITATION LOAN FUND (026)								
279,679	96,047	-	301 0000	BEGINNING FUND BALANCE		-	-	-
				REVENUES - (026)				
1,231	211	-	371 1010	Interest Income		-	-	-
10,000	-	-	394 3000	Contract Repayments		-	-	-
11,231	211	-	Total			-	-	-
290,910	96,258	-	TOTAL REVENUES & BEGINNING FUND BALANCES			-	-	-
				MATERIALS AND SERVICES - 7474				
3,286	-	-	412 3210	City Services-Management		-	-	-
75,000	-	-	412 3630	Contracted Services		-	-	-
78,286	-	-	Total			-	-	-
				CAPITAL OUTLAY - 7575				
116,577	-	-	413 7035	Improvements		-	-	-
116,577	-	-				-	-	-
				TRANSFERS - 9090				
-	96,258	-	495 8810	Residual Equity Transfer		-	-	-
-	96,258	-	Total			-	-	-
194,863	96,258	-	TOTAL EXPENDITURES			-	-	-
96,047	-	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
290,910	96,258	-	TOTAL EXPENDITURES & ENDING FUND BALANCE			-	-	-



CITY OF ROSEBURG, OREGON
GOLF FUND

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

This fund was established in 1986 to account for operations of the Stewart Park Golf Course. Historically, the principal sources of revenues have been green fees and other user charges. In 1989-90 the City took over full operations of the course and continued to operate all aspects of the facility until 1995. Pro shop operations were contracted out to a private concessionaire in 1995 when the Golf Commission determined such a contract would be more cost-effective and allow for enhanced improvements. Beginning in April of 2013 the City contracted with a private concessionaire to run the entire operation 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.

CITY OF ROSEBURG, OREGON
GOLF FUND

RESOURCES AND REQUIREMENTS

RESOURCES

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

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

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

REQUIREMENTS

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

CITY OF ROSEBURG, OREGON								
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			GOLF FUND (054)					
22,979	19,072	39,898	301 0000	BEGINNING FUND BALANCE		75,243	75,243	75,243
			REVENUES - (054)					
6,250	25,125	25,500	342 1005	Facilities Rent		26,146	26,146	26,146
17,911	18,448	19,000	342 1020	Land Lease		19,572	19,572	19,572
23,248	-	-	342 2010	Daily Cart Rental		-	-	-
10,890	-	-	342 2015	Annual Cart Storage		-	-	-
4,777	-	-	342 2020	Trail Fees		-	-	-
19,000	-	-	342 2040	Driving Range		-	-	-
101,043	-	-	343 4010	Golf Fees		-	-	-
31,073	-	-	343 4030	Annual Passes		-	-	-
406	246	225	371 1010	Interest Income		600	600	600
12,597	17,000	12,000	392 1000	Proceeds from Asset Sales		-	-	-
227,195	60,819	56,725	Total			46,318	46,318	46,318
250,174	79,891	96,623	TOTAL REVENUES & BEGINNING FUND BALANCE			121,561	121,561	121,561

CITY OF ROSEBURG, OREGON
GOLF FUND

MAINTENANCE DIVISION

CURRENT OPERATIONS

Responsibilities within this division changed significantly in FY 13-14. The City no longer maintains the nine-hole course, the driving range, cart paths, the practice putting green, maintenance equipment, and the irrigation system. These responsibilities now fall on the concessionaire. The concessionaire is responsible for capital projects, including improving the drainage, tee and fairway improvements, and asphalt cart path projects, which allow for greater course usage during inclement weather. A small amount of money has been budgeted to allow the City to participate in capital improvements, should any be proposed in the current fiscal year.

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

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

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Maintenance I	0.0	0.0	0.0	0.0
Head Greenskeeper	1.0	0.0	0.0	0.0
Seasonal	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	2.0	0.0	0.0	0.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2015-2016	2015-2016	2015-2016
2012-2013	2013-2014	2014-2015						
GOLF FUND (054) - MAINTENANCE								
PERSONNEL SERVICES - 7010								
42,363	-	-		Salaries and Wages		-	-	-
33,252	-	-		Employee Benefits		-	-	-
75,615	-	-	Total			-	-	-
MATERIALS AND SERVICES - 7010								
366	-	-	452 3010	Lodging and Registration		-	-	-
190	-	-	452 3015	Meals and Mileage		-	-	-
220	-	-	452 3040	Dues and Subscriptions		-	-	-
37,533	20,000	6,000	452 3210	City Services-Administration	6,000	6,000	6,000	6,000
20,000	-	-	452 3220	City Services-Parks	-	-	-	-
67,209	-	-	452 3690	Contracted Services	-	-	-	-
300	-	-	452 3815	Advertising	-	-	-	-
77	-	-	452 4515	Small Tools	-	-	-	-
4,028	-	-	452 4540	Chemicals	-	-	-	-
510	-	-	452 4545	Materials and Supplies	-	-	-	-
2,579	4,316	10,000	452 4810	Building and Grounds Maintenance	10,000	10,000	10,000	10,000
16	-	-	452 4815	Vehicle Expense-Maintenance	-	-	-	-
6,535	-	-	452 4820	Vehicle Expense-Fuel	-	-	-	-
2,364	-	-	452 4830	Equipment Maintenance	-	-	-	-
9,869	-	-	452 5410	Utilities-Power	-	-	-	-
-	-	-	452 5430	Utilities-Water	1,200	1,200	1,200	1,200
1,020	1,020	1,075	452 5435	Utilities-Sewer	1,080	1,080	1,080	1,080
1,061	-	-	452 5440	Utilities-Garbage	-	-	-	-
710	175	-	452 5710	Insurance-Automobile	-	-	-	-
813	907	1,150	452 5715	Insurance-General Liability	500	500	500	500
960	1,256	1,275	452 5720	Insurance-Property	1,370	1,370	1,370	1,370
1,135	179	200	452 5740	Insurance-Equipment	-	-	-	-
161	139	200	452 5790	Insurance-Miscellaneous	150	150	150	150
157,656	27,992	19,900	Total		20,300	20,300	20,300	20,300
233,271	27,992	19,900	TOTAL MAINTENANCE DEPARTMENT		20,300	20,300	20,300	20,300



CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2015-2016	2015-2016	2015-2016
2012-2013	2013-2014	2014-2015						
GOLF FUND (054)								
CAPITAL OUTLAY - 7575								
-	-	20,000	453 7035	Improvements-Other		20,000	20,000	20,000
-	-	20,000	Total			20,000	20,000	20,000
DEBT SERVICE - 8080								
9,807	10,027	-	474 8510	Principal		-	-	-
446	226	-	474 8520	Interest		-	-	-
10,253	10,253	-	Total			-	-	-
243,524	38,245	39,900	TOTAL EXPENDITURES			40,300	40,300	40,300
OPERATING CONTINGENCY - 9091								
-	-	56,723	606 9010			81,261	81,261	81,261
(12,422)	-	-	Adjust to CAFR			-	-	-
19,072	41,646	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
250,174	79,891	96,623	TOTAL EXPENDITURES & ENDING FUND BALANCE			121,561	121,561	121,561

ECONOMIC DEVELOPMENT FUND

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.

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

ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015	CITY OF ROSEBURG, OREGON		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			ECONOMIC DEVELOPMENT FUND (055)				
158,982	144,217	136,267	301 0000	BEGINNING FUND BALANCE	158,573	158,573	158,573
			REVENUES - (055)				
784	616	600	371 1010	Interest Income	620	620	620
76,371	78,858	84,286	391 1024	Transfer From Hotel/Motel	116,100	116,100	116,100
77,155	79,474	84,886	Total		116,720	116,720	116,720
236,137	223,691	221,153	TOTAL REVENUES & BEGINNING FUND BALANCE		275,293	275,293	275,293
			MATERIALS AND SERVICES - 7474				
7,732	4,908	4,421	462 3210	City Services-Management	4,626	4,626	4,626
84,188	82,500	92,500	462 3690	Contracted Services	92,500	92,500	92,500
91,920	87,408	96,921	Total		97,126	97,126	97,126
91,920	87,408	96,921	TOTAL EXPENDITURES		97,126	97,126	97,126
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	124,232	608 9210		178,167	178,167	178,167
144,217	136,283	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
236,137	223,691	221,153	TOTAL EXPENDITURES & ENDING FUND BALANCE		275,293	275,293	275,293

CITY OF ROSEBURG, OREGON
STEWART TRUST FUND

STEWART TRUST FUND

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

In FY 2015-16, funds have been programmed to provide matching funds for a grant the City will be submitting to construct a playground and sprayground at Fir Grove Park.

CITY OF ROSEBURG, OREGON								
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			STEWART TRUST - (071)					
96,074	113,565	101,777	301 0000	BEGINNING FUND BALANCE		93,049	93,049	93,049
			REVENUES - 071					
59	56	50	371 1010	Interest Income		52	52	52
17,432	7,052	16,285	381 1010	Trust Contributions-Earle Stewart		13,000	13,000	13,000
17,491	7,108	16,335	Total			13,052	13,052	13,052
113,565	120,673	118,112	TOTAL REVENUES & BEGINNING FUND BALANCE			106,101	106,101	106,101
			CAPITAL OUTLAY - 7575					
-	30,000	25,000	453 7082	Improvements-Stewart Park		40,000	40,000	40,000
-	10,676	15,000	453 7083	Improvements-Legion		15,000	15,000	15,000
-	40,676	40,000	Total			55,000	55,000	55,000
-	40,676	40,000	TOTAL EXPENDITURES			55,000	55,000	55,000
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	78,112	608 9210			51,101	51,101	51,101
113,565	79,997	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
113,565	120,673	118,112	TOTAL EXPENDITURES & ENDING FUND BALANCE			106,101	106,101	106,101



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

DEBT SERVICE FUND

Debt Retirement Fund 100-101
Pension Obligation Debt Service Fund..... 102-103

CITY OF ROSEBURG, OREGON
DEBT RETIREMENT FUND

RESOURCES AND REQUIREMENTS

The Debt Retirement Fund accounts for payments on the 2006 Full Faith and Credit Note and the 2007 Full Faith and Credit Note.

The 2006 and the 2007 Full Faith and Credit Notes were issued to fund construction of the new Public Safety facility, which houses the Police, Fire, and Information Technology departments for the City of Roseburg. The City entered into an intergovernmental agreement with the Urban Renewal Agency to use tax increment revenues to pay for the costs of the facility. The facility qualifies as an urban renewal project in the Agency's Urban Renewal Plan.

A schedule of future requirements for the retirement of the 2006 Tax-Exempt Financing Note follows. The note will pay off on June 1, 2017.

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	-	80,000	80,000
2017	2,000,000	80,000	2,080,000
	\$ 2,000,000	\$ 160,000	\$ 2,160,000

A schedule of future requirements for the retirement of the 2007 Tax-Exempt Financing Note follows. The note will pay off on June 1, 2016.

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	2,740,000	109,600	2,849,600
	\$ 2,740,000	\$ 109,600	\$ 2,849,600

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2015-2016	2015-2016	2015-2016
2012-2013	2013-2014	2014-2015	DEBT RETIREMENT FUND (040/041)					
-	-	-	301 0000	BEGINNING FUND BALANCE		-	-	-
			REVENUE - (040)/(041)					
409,400	2,613,200	2,769,500	(041) 334 1040	Interagency Revenue		2,930,000	2,930,000	2,930,000
409,400	2,613,200	2,769,500	Total			2,930,000	2,930,000	2,930,000
409,400	2,613,200	2,769,500	TOTAL REVENUES & BEGINNING FUND BALANCE			2,930,000	2,930,000	2,930,000
			DEBT SERVICE - 8080					
-	2,210,000	65,000	(041) 474 8510	Principal-FFC 2006 Issue-U/R		-	-	-
171,000	171,000	83,000	(041) 474 8550	Interest-FFC 2006 Issue-U/R		80,000	80,000	80,000
30,000	25,000	2,415,000	(041) 474 8515	Principal-FFC 2007 Issue-U/R		2,740,000	2,740,000	2,740,000
208,400	207,200	206,500	(041) 474 8555	Interest-FFC 2007 Issue-U/R		110,000	110,000	110,000
409,400	2,613,200	2,769,500	Total			2,930,000	2,930,000	2,930,000
409,400	2,613,200	2,769,500	TOTAL EXPENDITURES			2,930,000	2,930,000	2,930,000
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
409,400	2,613,200	2,769,500	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,930,000	2,930,000	2,930,000

CITY OF ROSEBURG, OREGON
PENSION OBLIGATION DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

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

The POBs were issued as a part of a strategy to provide long-term operational stability and sustainability, a goal of the current 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 were sent to PERS and were used to pay the City's transition liability, the City earned a new employer rate that is 4.25% less than the previous rate. The City charges itself 4% during payroll and the proceeds fund the annual debt liability of the POBs.

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

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	185,000	223,260	408,260
2017	210,000	214,232	424,232
2018	235,000	203,984	438,984
2019	265,000	192,516	457,516
2020	295,000	179,584	474,584
2021-28	<u>3,385,000</u>	<u>774,944</u>	<u>4,159,944</u>
	\$4,575,000	\$1,788,520	\$6,363,520

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>		<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
<u>PENSION BOND DEBT SERVICE FUND (042)</u>						
-	-	50,733	301 0000 BEGINNING FUND BALANCE	26,394	26,394	26,394
REVENUES-(042)						
-	229,915	438,730	341 1010 Interdept Charges-General Fund	421,000	421,000	421,000
-	1	1	371 1010 Interest	-	-	-
-	4,840,000	-	393 6030 Bond Proceeds-2013 Pension Bond	-	-	-
-	5,069,916	438,731	Total	421,000	421,000	421,000
-	5,069,916	489,464	TOTAL REVENUES & BEGINNING FUND BALANCE	447,394	447,394	447,394
MATERIALS AND SERVICES - 7474						
-	77,500	-	412 3330 Bond Fees	-	-	-
-	77,500	-	Total	-	-	-
DEBT SERVICE - 8080						
-	100,000	165,000	474-8710 Principal-Pension Bond	185,000	185,000	185,000
-	121,376	231,500	474-8720 Interest-Pension Bond	223,300	223,300	223,300
-	221,376	396,500	Total	408,300	408,300	408,300
OTHER REQUIREMENTS - 9093						
-	4,760,891	-	419 9165 PERS Transitional Liability	-	-	-
-	5,059,767	396,500	TOTAL EXPENDITURES	408,300	408,300	408,300
-	10,149	92,964	UNAPPROPRIATED ENDING FUND BALANCE	39,094	39,094	39,094
-	5,069,916	489,464	TOTAL EXPENDITURES & ENDING FUND BALANCE	447,394	447,394	447,394



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

CAPITAL PROJECTS FUNDS

Transportation Fund 104-107

Park Improvement Fund 108-110

Equipment Replacement Fund 111-115

Assessment Improvement Fund 116-117

Facilities Replacement Fund 118-120

CITY OF ROSEBURG, OREGON

TRANSPORTATION FUND

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

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

Staff proposes to fund the City's pavement management program at \$800,000 again this year. The program typically consists of different surfacing techniques including asphalt overlays, slurry seal and chip seal. A computer program analyzes data to determine the appropriate technique to use and prioritizes the streets in the database. The Public Works Commission reviews the program on an annual basis, prior to implementation. The Pavement Management Plan is currently being updated and will be used to provide a list of priorities and funding recommendations for future pavement management projects.

The intent of the program is to identify streets that can benefit from an overlay or slurry seal prior to reaching a point of needing total reconstruction. Slurry seals and overlays are significantly less expensive than rebuilding streets. Street lives may be extended 5 to 20 years using these techniques at a fraction of the reconstruction cost. Once a street has reached the point of needing to be completely rebuilt, it can take many years before funds are available. It is the City's intent to attempt to provide intermediate surfaces whenever possible.

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

CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

RESOURCES AND REQUIREMENTS

RESOURCES

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

REQUIREMENTS

- ◆ Road and Bridge Maintenance – This is for overlays and slurry seal projects anticipated to be accomplished in 2015-16.
- ◆ Capital Outlay – Some specific projects have been proposed for the 2015-16 fiscal year and are listed in Table T-1. Note that a combination of funding sources will be utilized for many of the projects.
- ◆ Transfer to Public Works Fund – A transfer of \$808,666 to the General Fund has been budgeted to account for the operations of the Public Works Department. The transfer will fund approximately 33 percent of the Public Works Engineering, Administration and Street Maintenance Divisions.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			TRANSPORTATION FUND (031)					
2,521,886	2,192,933	2,420,442	301 0000	BEGINNING FUND BALANCE		3,322,466	3,322,466	3,322,466
			REVENUES - (031)					
53,711	53,359	58,845	321 2010	Gas Franchise Fees		52,298	52,298	52,298
237,866	250,707	272,208	321 2012	Electric Franchise Fees		271,055	271,055	271,055
54,711	51,259	54,000	321 2014	Telephone Franchise Fees		43,118	43,118	43,118
19,084	20,336	20,085	321 2016	Cable TV Franchise Fees		22,060	22,060	22,060
32,613	32,475	35,221	321 2018	Water Utility Franchise Fees		36,655	36,655	36,655
7,190	9,795	10,369	321 2020	Storm Drainage Franchise Fees		11,784	11,784	11,784
-	324,452	236,000	331 1010	ISTEA/STP Funds		-	-	-
-	1,800	-	332 1020	State Operating Grants		-	-	-
1,182,149	1,255,314	1,274,798	332 2010	Gas State Subventions		1,297,926	1,297,926	1,297,926
47,479	48,830	25,000	343 7010	Transportation SDC		50,000	50,000	50,000
2,649	2,649	1,000	343 7015	SDC Admin Fee		3,000	3,000	3,000
12,597	11,267	10,000	371 1010	Interest Income		12,000	12,000	12,000
1,650,049	2,062,243	1,997,526	Total			1,799,896	1,799,896	1,799,896
4,171,935	4,255,176	4,417,968	TOTAL REVENUES & BEGINNING FUND BALANCE			5,122,362	5,122,362	5,122,362
			MATERIALS AND SERVICES - 7474					
55,692	48,687	63,499	432 3210	City Services-Management		45,966	45,966	45,966
825,019	916,147	871,900	432 3230	City Services-Public Works		808,666	808,666	808,666
2,762	2,324	2,800	432 3315	Audit Fees		2,850	2,850	2,850
-	-	2,500	432 3320	Engineering Services		-	-	-
720,509	560,775	350,000	432 4835	Road and Bridge Maintenance		800,000	800,000	800,000
1,603,982	1,527,933	1,290,699	Total			1,657,482	1,657,482	1,657,482
			CAPITAL OUTLAY - 7575					
-	-	50,000	433 7010	Land		50,000	50,000	50,000
310,654	10,105	1,287,752	433 7052	Improvements-St Construction		375,000	375,000	375,000
19,694	12,910	912,248	433 7053	Improvements-Transportation		250,000	250,000	250,000
4,672	-	5,000	433 7055	Equipment/Mapping		5,000	5,000	5,000
335,020	23,015	2,255,000	Total			680,000	680,000	680,000
			TRANSFERS - 9090					
40,000	10,000	10,000	495 8825	Transfer to Bike Trail		10,000	10,000	10,000
-	-	-	Total			-	-	-
1,979,002	1,560,948	3,555,699	TOTAL EXPENDITURES			2,347,482	2,347,482	2,347,482
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	862,269	608 9210			2,451,132	2,451,132	2,451,132
2,192,933	2,694,228	-	UNAPPROPRIATED ENDING FUND BALANCE			323,748	323,748	323,748
4,171,935	4,255,176	4,417,968	TOTAL EXPENDITURES & ENDING FUND BALANCE			5,122,362	5,122,362	5,122,362

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2015-16

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,550,000		800,000		750,000
Sidewalks Reconstruction/ADA Improvements	100,000	100,000			
Highway 138E Corridor - City Contribution	550,000				550,000
Hwy 138 STP Grant Match	125,000	25,000			100,000
Washington/Oak/Kane Improvements	2,060,000	410,000		150,000	1,500,000
Stewart Parkway Realignment - (50% SDC eligible)	600,000		500,000	100,000	
Land Acquisition	550,000		50,000		500,000
Fairmont/Garden Valley Storm Improvements	150,000			150,000	
Spruce/Parrott Street Improvements	425,000		125,000	50,000	250,000
Parking Structure	375,000				375,000
Airport Matching Funds	20,000				20,000
Airport Wetland Mitigation	65,000				65,000
Charles Gardiner Trail Reconstruction	125,000				125,000
Deer Creek Path Improvements	100,000				100,000
Downtown Sidewalk Program	100,000				100,000
North Valley Mall Signal Removal	100,000				100,000
Traffic Signal Coordination	25,000				25,000
Indiannola Storm Improvements	200,000			200,000	
Cascade Court Storm Separation	75,000			75,000	
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	15,000	15,000			
TMDL Implementation	5,000			5,000	
Storm Drainage Equipment	125,000			125,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	12,500		5,000	7,500	
Façade Improvement Program	50,000				50,000
Total	7,562,500	550,000	680,000	922,500	4,610,000

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



CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

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

The Park Improvement Fund revenues are derived from State and Federal Grants, Intergovernmental Grants, System Development Charges (SDC's), donations, and transfers from the General Fund. SDC fees can only be utilized to allow for acquisition and development of park property as well as service level increases in the existing system to meet the demands created by population growth. The FY 15-16 budget includes funds for a grant funded project that has been submitted to construct a playground and sprayground at renovate at Fir Grove Park.

CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

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

REQUIREMENTS

- Improvements – Parks – These improvements are generally contingent upon successful grant applications. Funds from Park Improvement will be used to construct a playground and sprayground at Fir Grove Park upon award of pending grant applications and a community fundraising campaign.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			PARK IMPROVEMENT FUND (032)					
160,844	245,893	140,559	301 0000	BEGINNING FUND BALANCE		179,657	179,657	179,657
			REVENUES - (032)					
-	-	-	332 1020	Other Grants		100,000	100,000	100,000
-	42,867	170,000	332 1520	Capital Grants		300,000	300,000	300,000
30,187	14,300	20,000	343 5010	System Development Charge		20,000	20,000	20,000
1,196	565	-	343 5015	SDC Admin Fee		800	800	800
924	441	-	371 1010	Interest Income		800	800	800
1,300	2,250	15,000	381 2010	Donations/Other		15,000	15,000	15,000
61,332	26,892	-	381 2510	Infrastructure		40,000	40,000	40,000
10,000	-	25,000	391 1010	Transfer from General Fund		50,000	50,000	50,000
-	47,500	-	391 1026	Transfer from Housing Rehab Fund		-	-	-
104,939	134,815	230,000	Total			526,600	526,600	526,600
265,783	380,708	370,559	TOTAL REVENUES & BEGINNING FUND BALANCE			706,257	706,257	706,257
			MATERIALS AND SERVICES - 7474					
2,242	3,182	-	452 3210	City Services-Management		-	-	-
-	969	1,000	452 3615	Contracted Services		1,000	1,000	1,000
624	1,186	15,000	452 4545	Materials and Supplies		15,000	15,000	15,000
2,866	5,337	16,000	Total			16,000	16,000	16,000
			CAPITAL OUTLAY - 7575					
17,024	236,401	239,000	453 7015	Improvements-Parks		560,000	560,000	560,000
17,024	236,401	239,000	Total			560,000	560,000	560,000
19,890	241,738	255,000	TOTAL EXPENDITURES			576,000	576,000	576,000
			OPERATING CONTINGENCY - 9091					
-	-	-	606 9010			-	-	-
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	115,559	608 9210			130,257	130,257	130,257
245,893	138,970	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
265,783	380,708	370,559	TOTAL EXPENDITURES & ENDING FUND BALANCE			706,257	706,257	706,257

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

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

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

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

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

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

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

REQUIREMENTS

- ◆ Finance:
 - (1) Financial System
- ◆ Parks:
 - (1) 4x4 Utility Vehicle (replacement for 2003)
 - (1) Vermeer Chipper (replacement for 1999)
 - (1) Mower (replacement for 1992)
- ◆ Police:
 - (1) Motorcycle
 - (1) Unmarked Vehicle
 - (4) Patrol Sedans
- ◆ Public Works:
 - (1) Pickup Truck (Engineering) (replacement for 2004)
 - (1) Pickup Truck with Utility Crane Flat Bed (replacement for 1998)
 - (1) Dump truck (replacement for 2002)
 - (1) Patch Truck (replacement for 1997)
- ◆ Fire:
 - (1) Triple combination pumper
- ◆ Reserves – This is the amount to provide for future purchases based on the City's projections and replacement program. This includes a reserve for future replacement of major fire equipment. The reserve will be used to replace equipment that was originally purchased with grant funds.

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

FUND/DEPT	#	2015-16	#	2016-17	#	2017-18	#	2018-19	#	2019-20	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$1,023,004		\$251,504		\$365,504		\$437,004		\$519,504	\$1,023,004
REQUIREMENTS											
FINANCE											
FINANCIAL SYSTEM	1	80,000									80,000
TOTAL FINANCE	1	\$80,000									\$80,000
PUBLIC SAFETY											
FIRE DEPT											
STAFF VEHICLE				1		\$34,000					34,000
TURNOUTS, EQUIPMENT			1	35,000		70		85,000			120,000
BRUSH FIRE ENGINE											-
TRIPLE COMBINATION PUMPER	1	550,000									550,000
DEPT TOTAL	1	\$550,000	1	\$35,000	1	\$34,000	70	\$85,000			\$704,000
POLICE DEPT											
MOTORCYCLE	1	27,000	1	27,500		1		29,000	1	31,000	114,500
SEDAN-CHIEF			1	31,000							31,000
UNMARKED	1	30,000							1	34,000	64,000
PATROL-SEDAN	4	169,000		4		177,000	4	181,000			527,000
DEPT TOTAL	6	\$226,000	2	\$58,500	4	\$177,000	5	\$210,000	2	\$65,000	\$736,500
TOTAL PUBLIC SAFETY	7	\$776,000	3	\$93,500	5	\$211,000	75	\$295,000	2	\$65,000	\$1,440,500
PUBLIC WORKS											
ADMINISTRATION											
SEDAN-POOL			1	20,000		1		20,000			40,000
DEPT TOTAL	-	-	1	\$20,000	-	-	1	\$20,000		-	\$40,000
ENGINEERING DEPT.											
TECH TRUCK	1	25,000		1		25,000					50,000
DEPT TOTAL	1	\$25,000	-	1	1	25,000	-	-		-	\$50,000
STREET MAINTENANCE											
PICKUP REPLACEMENT	1			1		30,000					30,000
PICKUP WITH UTILITY CRANE FLAT BED											30,000
DUMP TRUCK	1	30,000							1	45,000	295,000
SWEeper		125,000	1		1	125,000					265,000
PATCH TRUCK	1	250,000				265,000					250,000
STREET FLUSHER									1	175,000	175,000
AIR COMPRESSOR											30,000
BACKHOE			1	30,000							330,000
					1	60,000	1	150,000	1	120,000	
DEPT TOTAL	3	\$405,000	2	\$295,000	3	\$215,000	1	\$150,000	3	\$340,000	\$1,405,000
TOTAL PUBLIC WORKS	4	\$430,000	3	\$315,000	4	\$240,000	2	\$170,000	3	\$340,000	\$1,495,000

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

FUND/DEPT	#	2015-16	#	2016-17	#	2017-18	#	2018-19	#	2019-20	FIVE-YEAR TOTAL
PARKS											
PICKUP	1	18,000	1		1	40,000	1	25,000		25,000	65,000
UTILITY VEHICLE								27,000			70,000
DUMP TRUCK			1	70,000							70,000
COMPACT TRACTOR/LOADER											-
SPREADER - LARGE			1	20,000							20,000
HD LOADER			1	75,000							75,000
LD LOADER					1	60,000					60,000
CHIPPER	1	55,000									55,000
UTILITY TRAILER											-
FAIRWAY MOWER											-
ZERO TURN MOWER	1	50,000			1	65,000	1	28,000			143,000
MOWER-72"							1	60,000		74,000	74,000
MOWER-126"							3	\$140,000	2	\$99,000	60,000
DEPT TOTAL	3	\$123,000	4	\$165,000	3	\$165,000	3	\$140,000	2	\$99,000	\$692,000
TOTAL REQUIREMENTS	15	\$1,409,000	10	\$573,500	12	\$616,000	80	\$605,000	7	\$504,000	\$3,707,500
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		550,000		650,000		650,000		650,000		650,000	3,150,000
GENERAL-FIRE EQUIPMENT		25,000		25,000		25,000		25,000		25,000	125,000
GENERAL-FINANCIAL SYSTEM		50,000		-		-		-		-	50,000
ASSET SALES		10,000		10,000		10,000		10,000		10,000	50,000
INTEREST		2,500		2,500		2,500		2,500		2,500	12,500
TOTAL RESOURCES		\$637,500		\$687,500		\$687,500		\$687,500		\$687,500	\$3,387,500
ENDING BALANCE/RESERVE		\$251,504		\$365,504		\$437,004		\$519,504		\$703,004	\$703,004
RESERVE-EQUIPMENT & VEHICLES		40,504		164,504		211,004		353,504		512,004	512,004
RESERVE FOR FIRE EQUIPMENT		211,000		201,000		226,000		166,000		191,000	191,000
RESERVE FOR FINANCIAL SYSTEM		-		-		-		-		-	-
TOTAL RESERVES		\$251,504		\$365,504		\$437,004		\$519,504		\$703,004	\$703,004



CITY OF ROSEBURG, OREGON								
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			EQUIPMENT REPLACEMENT FUND (033)					
423,957	849,283	871,497	301 0000	BEGINNING FUND BALANCE		1,023,004	1,023,004	1,023,004
			REVENUES - (033)					
3,830	5,974	4,000	371 1010	Interest Income		2,500	2,500	2,500
-	265	-	385-1010	Miscellaneous		-	-	-
625,000	625,000	625,000	391 1010	Transfer From General Fund		625,000	625,000	625,000
15,397	5,537	10,000	392 1000	Proceeds From Asset Sales		10,000	10,000	10,000
644,227	636,776	639,000	Total			637,500	637,500	637,500
1,068,184	1,486,059	1,510,497	TOTAL REVENUES & BEGINNING FUND BALANCE			1,660,504	1,660,504	1,660,504
			CAPITAL OUTLAY - 7575					
-		25,000	413 7031	Public Works Acquisition-Engineering		25,000	25,000	25,000
-	367,947	172,000	413 7031	Public Works Acquisition-Street Maintenance		405,000	405,000	405,000
-	-	150,000	413 7020	General Fund Acquisition-Financial System		80,000	80,000	80,000
109,483	156,075	87,000	413 7032	General Fund Acquisition-Parks		123,000	123,000	123,000
65,706	47,071	198,000	413 7033	Public Safety Acquisition-Police		226,000	226,000	226,000
43,712	25,000	67,000	413 7034	Public Safety Acquisition-Fire		550,000	550,000	550,000
218,901	596,093	699,000	Total			1,409,000	1,409,000	1,409,000
218,901	596,093	699,000	TOTAL EXPENDITURES			1,409,000	1,409,000	1,409,000
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	811,497	608 9210			251,504	251,504	251,504
849,283	889,966	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,068,184	1,486,059	1,510,497	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,660,504	1,660,504	1,660,504

CITY OF ROSEBURG, OREGON
ASSESSMENT IMPROVEMENT FUND

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

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

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

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>				<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
			<u>ASSESSMENT IMPROVEMENT FUND (034)</u>					
<u>1,340,421</u>	<u>1,378,366</u>	<u>1,413,518</u>	301 0000	BEGINNING FUND BALANCE		<u>1,475,369</u>	<u>1,475,369</u>	<u>1,475,369</u>
			REVENUES - (034)					
21,922	56,077	20,000	361 2000	Assessment Income		20,000	20,000	20,000
7,979	7,588	7,500	371 1010	Interest Income		7,500	7,500	7,500
8,044	4,808	5,000	371 1015	Assessment Interest		3,500	3,500	3,500
<u>37,945</u>	<u>68,473</u>	<u>32,500</u>	Total			<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
<u>1,378,366</u>	<u>1,446,839</u>	<u>1,446,018</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>1,506,369</u>	<u>1,506,369</u>	<u>1,506,369</u>
			CAPITAL OUTLAY - 7575					
-	-	200,000	433 7045	Improvements-LID's-Sidewalks		200,000	200,000	200,000
<u>-</u>	<u>-</u>	<u>200,000</u>	Total			<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<u>-</u>	<u>-</u>	<u>200,000</u>	TOTAL EXPENDITURES			<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	200,000	608 9210			200,000	200,000	200,000
<u>1,378,366</u>	<u>1,446,839</u>	<u>1,046,018</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>1,106,369</u>	<u>1,106,369</u>	<u>1,106,369</u>
<u>1,378,366</u>	<u>1,446,839</u>	<u>1,446,018</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>1,506,369</u>	<u>1,506,369</u>	<u>1,506,369</u>

CITY OF ROSEBURG, OREGON
FACILITIES REPLACEMENT FUND

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

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

Proposed projects for 2015-16 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.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			FACILITIES REPLACEMENT FUND (036)					
1,053,732	1,005,624	852,071	301 0000	BEGINNING FUND BALANCE		746,621	746,621	746,621
			REVENUES - (036)					
-	-	-	331 1535	Other Grants		-	-	-
5,989	5,225	5,000	371 1010	Interest Income		4,000	4,000	4,000
107,312	-	-	381 2510	Contributions		-	-	-
-	-	190,000	392 1000	Proceeds from Sale of Assets		190,000	190,000	190,000
5,949	-	-	392 3000	Insurance Reimbursements		-	-	-
119,250	5,225	195,000	Total			194,000	194,000	194,000
1,172,982	1,010,849	1,047,071	TOTAL REVENUES & BEGINNING FUND BALANCE			940,621	940,621	940,621
			MATERIALS AND SERVICES - 7474					
34,376	38,439	41,570	412 3230	City Services-Public Works		36,758	36,758	36,758
104,902	-	-	412 3630	Professional Services		-	-	-
26	-	-	412 4545	General Materials		-	-	-
991	13,155	25,000	412 4810	Repairs and Maintenance		25,000	25,000	25,000
656	941	1,200	412 5410	Utilities-Power		600	600	600
-	825	-	412 5420	Utilities-Gas		2,000	2,000	2,000
1,191	1,272	1,300	412 5435	Sewer		1,350	1,350	1,350
142,142	54,632	69,070	Total			65,708	65,708	65,708
			CAPITAL OUTLAY - 7575					
25,216	43,871	383,600	413 7015	Improvements-City Facilities		400,000	400,000	400,000
25,216	43,871	383,600	Total			400,000	400,000	400,000
167,358	98,503	452,670	TOTAL EXPENDITURES			465,708	465,708	465,708
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	594,401	608 9210			474,913	474,913	474,913
1,005,624	912,346	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,005,624	912,346	594,401	TOTAL FUND BALANCE			474,913	474,913	474,913
1,172,982	1,010,849	1,047,071	TOTAL EXPENDITURES & ENDING FUND BALANCE			940,621	940,621	940,621

TABLE F-1
FACILITIES FUND PROJECTS
FY 2015-16

Facility	Description	Estimated Cost
Airport	TBD	\$ 10,000
City Hall	HVAC upgrades	\$ 50,000
	Interior Upgrades	\$ 150,000
Fire Stations	Station 2 TBD	\$ 30,000
	Station 3 TBD	\$ 30,000
Fir Grove Park	Pottery Studio	\$ 10,000
Stewart Park	Riverbank Erosion	\$ 50,000
Sunshine Park	Path Repairs/TBD	\$ 10,000
Miscellaneous	ADA Upgrades/Other	\$ 60,000
FACILITIES FUND TOTAL *		\$ 400,000

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

ENTERPRISE FUNDS

Storm Drainage Fund	121-124
Off Street Parking Fund.....	125-126
Airport Fund.....	127-131
Water Service Fund.....	132-145

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 to this fund is user charges. Grant revenues will be applied for when available.

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

CITY OF ROSEBURG, OREGON
STORM DRAINAGE FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Fees - Revenues are projected at \$6.05 per equivalent residential unit (ERU).
- ◆ System Development Charge - This is a fee charged to help defray the costs associated with major developments that would impact the drainage system as a whole. The fee complies with Oregon Revised Statutes. Revenue projections are based on the SDC charge of \$1,011 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. A direct allocation has also been made to Parks Maintenance to assist with landscaping needs in storm drainage detention and treatment areas.
- ◆ Improvements – Money has been budgeted in FY 2015-16 to construct storm drainage improvements as part of the Washington/Oak/Kane Improvement project and to construct storm drainage improvements on Indianola. Storm Drainage Capital Projects as outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			STORM DRAINAGE FUND (027)					
876,565	895,406	1,189,907	301 0000	BEGINNING FUND BALANCE		1,380,912	1,380,912	1,380,912
			REVENUES - (027)					
972,639	1,279,672	1,382,521	343 2005	Fees		1,571,205	1,571,205	1,571,205
61,926	23,204	25,000	343 2010	System Development Charge		38,400	38,400	38,400
2,477	1,829	2,000	343 2020	SDC Admin Fee		1,600	1,600	1,600
365	80	-	385 1010	Miscellaneous		-	-	-
-	-	-	385 1020	Recovery of Bad Debt		-	-	-
3,423	5,671	4,500	371 1010	Interest Income		5,000	5,000	5,000
15,000	-	-	392-1000	Proceeds from Sale of Assets		-	-	-
1,055,830	1,310,456	1,414,021	Total			1,616,205	1,616,205	1,616,205
1,932,395	2,205,862	2,603,928	TOTAL REVENUES & BEGINNING FUND BALANCE			2,997,117	2,997,117	2,997,117
			MATERIALS AND SERVICES - 7474					
22,537	22,958	16,601	432 3210	City Services-Management		32,080	32,080	32,080
5,000	5,000	5,000	432 3220	City Services-Parks		5,000	5,000	5,000
357,508	395,078	397,200	432 3230	City Services-Public Works		355,323	355,323	355,323
10,038	5,000	10,000	432 3310	Legal		5,000	5,000	5,000
2,762	2,324	2,800	432 3315	Audit Fees		2,800	2,800	2,800
7,261	-	2,500	432 3320	Engineering		2,500	2,500	2,500
826	875	1,000	432 3690	Contracted Services		1,000	1,000	1,000
47,935	65,300	69,126	432 3840	Franchise Fee		78,560	78,560	78,560
18	18	20	432 3845	Property Taxes		18	18	18
4,358	4,105	6,600	432 3870	Bad Debt Expense		4,500	4,500	4,500
1,566	1,977	3,240	432 3885	Banking Fees		4,000	4,000	4,000
1,699	-	2,500	432 3910	Hardware Non Capital		2,000	2,000	2,000
5,463	3,563	5,000	432 3915	Software Non Capital		5,000	5,000	5,000
4,299	4,637	8,200	432 3920	Technology-Support and Maintenance		7,000	7,000	7,000
-	-	1,500	432 4515	Supplies		1,500	1,500	1,500
955	662	12,000	432 4545	General Materials		12,000	12,000	12,000
2,852	1,687	2,500	432 4815	Vehicle Maintenance		2,500	2,500	2,500
-	6,924	5,000	432 4830	Equipment Maintenance		5,000	5,000	5,000
5,288	12,086	10,000	432 4855	Storm Drainage Maintenance		10,000	10,000	10,000
26,727	31,276	39,425	432 5715	Insurance-General Liability		40,500	40,500	40,500
507,092	563,470	600,212	Total			576,281	576,281	576,281
			CAPITAL OUTLAY - 7575					
-	-	20,000	433 7015	Buildings and Structures		10,000	10,000	10,000
5,791	-	10,000	433 7020	Equipment Acquisition		125,000	125,000	125,000
519,106	542,446	1,805,000	433 7050	Improvements-Drainage		780,000	780,000	780,000
5,000	-	5,000	433 7055	Improvements-Mapping		7,500	7,500	7,500
529,897	542,446	1,840,000	Total			922,500	922,500	922,500
1,036,989	1,105,916	2,440,212	TOTAL EXPENDITURES			1,498,781	1,498,781	1,498,781
			OPERATING CONTINGENCY - 9091					
-	-	-	606 9010			1,000,000	1,000,000	1,000,000
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	163,716	608 9210			-	-	-
895,406	1,099,946	-	UNAPPROPRIATED ENDING FUND BALANCE			498,336	498,336	498,336
1,932,395	2,205,862	2,603,928	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,997,117	2,997,117	2,997,117

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE PROJECTS
FY 2015-16

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program*	1,550,000		800,000		750,000
Sidewalks Reconstruction/ADA Improvements	100,000	100,000			
Highway 138E Corridor - City Contribution	550,000				550,000
Hwy 138 STP Grant Match	125,000	25,000			100,000
Washington/Oak/Kane Improvements	2,060,000	410,000		150,000	1,500,000
Stewart Parkway Realignment - (50% SDC eligible)	600,000		500,000	100,000	
Land Acquisition	550,000		50,000		500,000
Fairmont/Garden Valley Storm Improvements	150,000			150,000	
Spruce/Parrott Street Improvements	425,000		125,000	50,000	250,000
Parking Structure	375,000				375,000
Airport Matching Funds	20,000				20,000
Airport Wetland Mitigation	65,000				65,000
Charles Gardiner Trail Reconstruction	125,000				125,000
Deer Creek Path Improvements	100,000				100,000
Downtown Sidewalk Program	100,000				100,000
North Valley Mall Signal Removal	100,000				100,000
Traffic Signal Coordination	25,000				25,000
Indiannola Storm Improvements	200,000			200,000	
Cascade Court Storm Separation	75,000			75,000	
Misc Storm Improvements	50,000			50,000	
Misc Streetlight/Signal Improvements	15,000	15,000			
TMDL Implementation	5,000			5,000	
Storm Drainage Equipment	125,000			125,000	
Buildings and Structures	10,000			10,000	
GIS/Mapping	12,500		5,000	7,500	
Facade Improvement Program	50,000				50,000
Total	7,562,500	550,000	680,000	922,500	4,610,000

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

CITY OF ROSEBURG, OREGON
OFF STREET PARKING FUND

RESOURCES

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

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

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

- ◆ Beginning Fund Balance - This is the amount of carryover needed to provide for adequate cash to meet the funds current obligations.
- ◆ User Charges - These charges include parking meter revenues and space lease revenues from non-metered off-street City owned parking facilities.

OPERATIONS

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

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

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

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>				<u>PROPOSED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2015-2016</u>	<u>ADOPTED</u> <u>2015-2016</u>
			<u>OFF STREET PARKING FUND (051)</u>					
112,423	84,968	74,257	301 0000	BEGINNING FUND BALANCE		93,308	93,308	93,308
			REVENUES - (051)					
33,640	43,150	35,000	322 1510	Parking Fines		45,000	45,000	45,000
43,086	40,121	45,000	342 1030	User Charges-Parking Facility		-	-	-
8,082	2,960	-	343 1010	User Charges-County Lot		45,000	45,000	45,000
26,507	31,480	28,000	343 1015	User Charges-Parking Meters		33,000	33,000	33,000
556	476	400	371 1010	Interest Income		450	450	450
-	5,043	4,000	385 1020	Recovery of Bad Debt		-	-	-
111,871	123,230	112,400	Total			123,450	123,450	123,450
224,294	208,198	186,657	TOTAL REVENUES & BEGINNING FUND BALANCE			216,758	216,758	216,758
			ENFORCEMENT DEPARTMENT					
			MATERIALS AND SERVICES - 4510					
7,996	8,400	6,384	412 3210	City Services - Management		6,722	6,722	6,722
491	-	500	412 3310	Legal		500	500	500
2,211	1,861	2,000	412 3315	Auditing/Legal and Accounting		2,200	2,200	2,200
91,755	81,168	82,000	412 3690	Contracted Services		85,000	85,000	85,000
4,990	-	-	412 3915	Software Non Capital		-	-	-
1,507	1,425	1,400	412 4210	Telephone Communications		1,500	1,500	1,500
5,474	-	10,000	412 4515	Equipment Non Capital		10,000	10,000	10,000
802	634	2,000	412 4545	Materials and Supplies		1,000	1,000	1,000
2,391	4,860	10,000	412 4810	Building and Ground Maintenance		10,000	10,000	10,000
-	-	2,000	412 4830	Repairs and Maintenance-Equipment		2,000	2,000	2,000
18,266	18,413	20,000	412 5410	Utilities-Power Parking Lots		22,000	22,000	22,000
-	374	-	412 5430	Utilities-Water		800	800	800
60	60	200	412 5435	Utilities-Sewer		100	100	100
90	455	350	412 5455	Utilities-Storm Drain		1,000	1,000	1,000
132	124	150	412 5710	Insurance-Automobile		-	-	-
3,086	3,498	3,800	412 5720	Insurance-Property		3,900	3,900	3,900
75	-	-	412 5790	Insurance-Miscellaneous		-	-	-
139,326	121,272	140,784	Total Enforcement Department			146,722	146,722	146,722
139,326	121,272	140,784	TOTAL EXPENDITURES			146,722	146,722	146,722
-	-	-	OPERATING CONTINGENCY - 9091 608 9010			70,036	70,036	70,036
-	-	45,873	RESERVE FOR FUTURE EXPENDITURE - 9092 608 9210			-	-	-
84,968	86,926	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
224,294	208,198	186,657	TOTAL EXPENDITURES & ENDING FUND BALANCE			216,758	216,758	216,758

CITY OF ROSEBURG, OREGON
AIRPORT FUND

CURRENT OPERATIONS

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

The airport operating policies and capital improvements fall under the auspices of the Airport Commission. The day-to-day activities are performed under the direction of the Airport Director who works for the City Manager. The Department of Public Works also helps manage airport functions.

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 Apron Rehabilitation Project was designed and bid in FY2014-15. The first phase of construction has been completed and the second phase is scheduled to begin in May of 2015. Funds are budgeted in the current year to complete the construction of the project.

CITY OF ROSEBURG, OREGON								
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
AIRPORT FUND (052)								
320,323	1,120,926	165,615	301 0000	BEGINNING FUND BALANCE		238,197	238,197	238,197
REVENUES - (052)								
1,816,689	3,635,288	1,534,500	331 1515	Federal Grants		555,000	555,000	555,000
692,793	-	-	332 1520	State Grants		-	-	-
3,678	3,296	3,096	342 1010	Rental Income-Tie Downs		3,500	3,500	3,500
5,936	5,847	8,000	342 1015	Fees-Fuel Flow		6,000	6,000	6,000
166,206	171,708	172,984	342 1020	Rental Income-Land Lease		173,000	173,000	173,000
166,689	167,406	185,683	342 1025	Rental Income-Hangars		184,000	184,000	184,000
3,380	4,675	3,000	371 1010	Interest Income		1,300	1,300	1,300
2,008	25	-	385 1010	Miscellaneous		500	500	500
2,857,379	3,988,245	1,907,263	Total			923,300	923,300	923,300
3,177,702	5,109,171	2,072,878	TOTAL REVENUES & BEGINNING FUND BALANCE			1,161,497	1,161,497	1,161,497

CITY OF ROSEBURG, OREGON
AIRPORT FUND

AIRPORT OPERATIONS

CURRENT OPERATIONS: Airport operations are performed under the direction of the Airport Director who works under the City Manager. The Department of Public Works assists with airport maintenance and the planning and implementation of airport construction projects. A direct allocation from the Airport Fund to the Public Works Fund pays for their services.

DEPARTMENT GOALS:

1. Complete the construction of the Apron Rehabilitation Project. Work with FAA and consultant to develop and design a project to replace the existing runway lighting with LED lighting.
2. Increase the north expansion area T-hangar occupancy rate.
3. Market the property north of Edenbower for non-aviation uses.

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 complete the construction of the Apron Rehabilitation Project utilizing Federal Aviation Administration grant funding. The first phase of the project was completed in fall of 2014. The second and final phase is scheduled to begin in May of 2015.

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.

YEAR	PRINCIPAL	INTEREST	TOTAL
2016	65,000	60,288	125,288
2017	65,000	57,688	122,688
2018	70,000	55,088	125,088
2019	70,000	52,288	122,288
2020-2032	<u>1,220,000</u>	<u>377,225</u>	<u>1,597,225</u>
TOTAL	\$1,490,000	\$602,577	\$2,092,577

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				
			AIRPORT FUND (052)			
			PERSONNEL SERVICES - 5010			
85,862	46,853	43,442	Salaries and Wages	35,747	35,747	35,747
27,785	14,857	22,436	Employee Benefits	11,093	11,093	11,093
113,647	61,710	65,878	Total	46,840	46,840	46,840
OPERATIONS-MATERIALS AND SERVICES - 5010						
508	18	1,000	462 3010 Lodging and Registration	1,000	1,000	1,000
15	18	250	462 3015 Meals and Mileage	250	250	250
155	155	150	462 3040 Dues and Subscriptions	150	150	150
49,112	49,750	42,775	462 3210 City Services-Management	32,638	32,638	32,638
49,501	49,750	51,400	462 3230 City Services-Public Works	49,010	49,010	49,010
1,096	2,722	7,000	462 3310 Professional Services-Legal	7,000	7,000	7,000
5,525	4,648	5,000	462 3315 Professional Services-Audit	5,000	5,000	5,000
500	500	1,000	462 3330 Professional Services-Technical	1,000	1,000	1,000
1,377	3,856	5,000	462 3630 Contracted Services	5,000	5,000	5,000
1,213	215	720	462 3940 Technology/DSL/Website	720	720	720
273	-	-	462 4210 Telephone Communications	-	-	-
759	736	1,000	462 4545 Materials and Supplies	1,500	1,500	1,500
29,966	22,262	36,000	462 4810 Building and Grounds Maintenance	36,000	36,000	36,000
4	153	500	462 4830 Vehicles-Repairs	500	500	500
18,153	17,772	19,950	462 5410 Utilities-Power	20,488	20,488	20,488
1,244	1,472	1,850	462 5430 Utilities-Water	2,604	2,604	2,604
1,050	1,020	1,100	462 5435 Utilities-Sewer	1,100	1,100	1,100
15,953	19,333	22,250	462 5455 Utilities-Storm Drainage	24,475	24,475	24,475
232	-	432	462 5710 Insurance-Automobile	432	432	432
5,278	5,194	6,180	462 5715 Insurance-General Liability	6,489	6,489	6,489
3,275	4,009	4,572	462 5720 Insurance-Property	4,800	4,800	4,800
238	-	324	462 5740 Insurance-Equipment	340	340	340
402	554	744	462 5790 Insurance-Miscellaneous	781	781	781
185,829	184,137	209,197	Total	201,277	201,277	201,277
299,476	245,847	275,075	TOTAL OPERATIONS	248,117	248,117	248,117



CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
AIRPORT FUND (052)						
			CAPITAL OUTLAY - 7575			
780,868	-	-	463 7035 Improvements-Airport Projects	-	-	-
854,144	4,086,237	1,534,500	463 7063 Improvements-Grants	625,000	625,000	625,000
<u>1,635,012</u>	<u>4,086,237</u>	<u>1,534,500</u>	TOTAL CAPITAL OUTLAY	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
			DEBT SERVICE - 8080			
-	498,146	-	474 8510 Interagency Loan	-	-	-
55,000	60,000	60,000	474 8515 Airport-Principal	65,000	65,000	65,000
67,288	65,088	62,688	474 8555 Airport-Interest	60,288	60,288	60,288
<u>122,288</u>	<u>623,234</u>	<u>122,688</u>	TOTAL DEBT SERVICE	<u>125,288</u>	<u>125,288</u>	<u>125,288</u>
<u>2,056,776</u>	<u>4,955,318</u>	<u>1,932,263</u>	TOTAL EXPENDITURES	<u>998,405</u>	<u>998,405</u>	<u>998,405</u>
			OPERATING CONTINGENCY - 9091			
-	-	140,615	606 9010	163,092	163,092	163,092
<u>1,120,926</u>	<u>153,853</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,177,702</u>	<u>5,109,171</u>	<u>2,072,878</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>1,161,497</u>	<u>1,161,497</u>	<u>1,161,497</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 totally supported by charges for services. The City purchased the utility from Oregon Water Corporation in 1977, and has since been upgrading the system in the course of normal depreciation as well as to correct major existing deficiencies within the system. Once undertaken, these projects are designed to accommodate anticipated growth and changes in design standards.

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

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015	SUMMARY	PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
WATER SERVICE FUND (053)						
RESOURCES:						
4,858,073	4,903,305	4,995,652	Charges for Services	5,053,449	5,053,449	5,053,449
-	318,750	-	Intergovernmental	-	-	-
12,500	-	-	Special Assessment	-	-	-
31,288	22,577	20,000	Interest	18,000	18,000	18,000
2,900	710	2,500	Proceeds from Sale of Assets	-	-	-
10,880	15,452	10,500	Miscellaneous	11,500	11,500	11,500
4,915,641	5,260,794	5,028,652	Total Operating Revenues	5,082,949	5,082,949	5,082,949
9,807	10,027	-	Bond/Loan Proceeds	-	-	-
5,800,433	4,909,309	4,383,690	Beginning Fund Balance	3,825,731	3,825,731	3,825,731
10,725,881	10,180,130	9,412,342	TOTAL RESOURCES	8,908,680	8,908,680	8,908,680
REQUIREMENTS:						
Operating Budget						
1,526,083	1,528,802	1,601,844	Personnel Services	1,642,010	1,642,010	1,642,010
1,928,065	1,999,099	2,117,046	Materials and Services	2,087,023	2,087,023	2,087,023
3,454,148	3,527,901	3,718,890	Total Operating Budget	3,729,033	3,729,033	3,729,033
2,362,424	2,048,234	2,171,500	Capital Outlay	2,274,500	2,274,500	2,274,500
5,816,572	5,576,135	5,890,390	Total Expenditures	6,003,533	6,003,533	6,003,533
-	-	1,000,000	Operating Contingency	1,000,000	1,000,000	1,000,000
-	-	1,000,000	Reserve for Future Plant Replacement	1,000,000	1,000,000	1,000,000
4,909,309	4,603,995	1,521,952	Unappropriated Ending Fund Balance	905,147	905,147	905,147
10,725,881	10,180,130	9,412,342	TOTAL REQUIREMENTS	8,908,680	8,908,680	8,908,680
OPERATING BUDGET BY DEPARTMENT						
1,000,250	986,309	1,081,933	Production Department	1,110,826	1,110,826	1,110,826
1,231,594	1,255,441	1,332,321	Transmission and Distribution	1,359,060	1,359,060	1,359,060
1,222,304	1,286,151	1,304,636	Administration Department	1,259,147	1,259,147	1,259,147
3,454,148	3,527,901	3,718,890	TOTAL OPERATING BUDGET BY DEPARTMENT	3,729,033	3,729,033	3,729,033

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

RESOURCES

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

- Beginning Fund Balance - This is the estimated cash carryover from the current fiscal year ending June 30, 2015.
- 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.

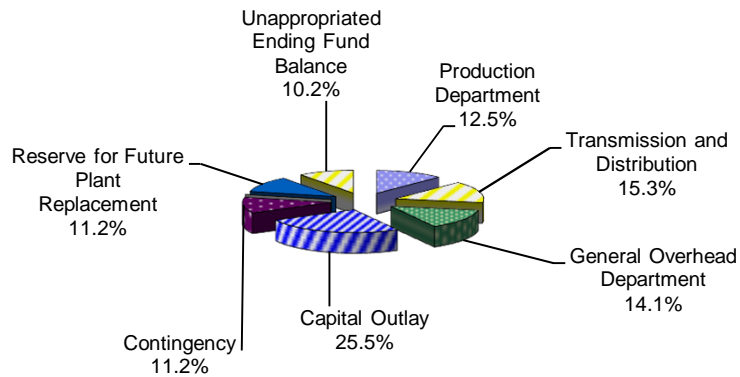
			CITY OF ROSEBURG, OREGON					
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
			WATER FUND (053)					
5,800,433	4,909,309	4,383,690	301 0000	BEGINNING FUND BALANCE		3,825,731	3,825,731	3,825,731
			REVENUES - (053)					
-	318,750	-	331 1040	Intergovernmental-FEMA		-	-	-
5,133	9,992	5,445	342 1020	Rental Income		6,000	6,000	6,000
2,722,929	2,738,138	2,879,775	343 3010	Charges-Residential Service		2,862,721	2,862,721	2,862,721
1,425,770	1,442,695	1,469,927	343 3020	Charges-Commercial Service		1,505,728	1,505,728	1,505,728
329,269	328,981	331,385	343 3030	Charges-Public Service		323,795	323,795	323,795
17,322	14,690	15,120	343 3035	Charges-Bulk Water		20,684	20,684	20,684
65,773	78,054	74,000	343 3040	Charges-Public Fire Protect		97,763	97,763	97,763
74,755	78,500	70,000	343 3045	Charges-Delinquent Fee		76,758	76,758	76,758
22,335	22,410	20,000	343 3050	Charges-Turn on		25,000	25,000	25,000
66,522	(28,516)	-	343 3055	Unbilled Revenue		-	-	-
23,681	42,790	20,000	343 3060	Connection Fees		24,000	24,000	24,000
500	85	-	343 3065	Special Connection Fees		1,000	1,000	1,000
51,299	122,922	60,000	343 3070	System Development Charges		60,000	60,000	60,000
2,053	4,434	-	343 3085	SDC Admin Fees		-	-	-
45,822	48,130	50,000	343 3090	Dixonville Surcharge		50,000	50,000	50,000
4,910	-	-	343 3510	Charges-Contractor O.A.R.'s		-	-	-
12,500	-	-	361 2000	Special Assessment		-	-	-
31,288	22,577	20,000	371 1010	Interest Income		18,000	18,000	18,000
1,028	1,621	-	371 1015	Assessment Interest		1,000	1,000	1,000
-	-	-	382 1000	Contractor Advances		-	-	-
6,824	5,045	7,500	385 1010	Miscellaneous		7,500	7,500	7,500
3,028	8,786	3,000	385 1020	Recovery of Bad Debt		3,000	3,000	3,000
2,900	710	2,500	392 1000	Proceeds From Asset Sales		-	-	-
9,807	10,027	-	395 1010	Loan Repayment		-	-	-
4,925,448	5,270,821	5,028,652	TOTAL REVENUES			5,082,949	5,082,949	5,082,949
10,725,881	10,180,130	9,412,342	TOTAL REVENUES & BEGINNING FUND BALANCE			8,908,680	8,908,680	8,908,680



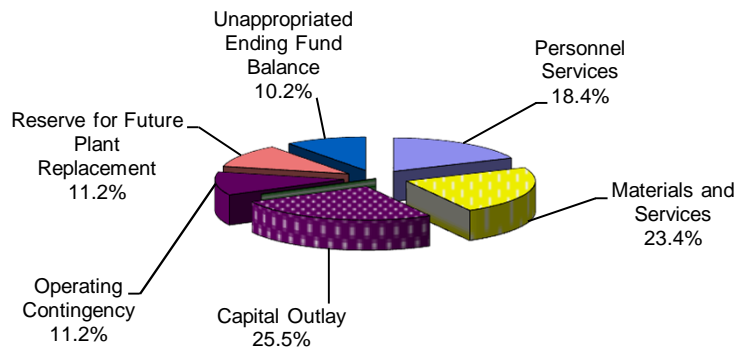
CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

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

Requirements by Function



Requirements by Classification



CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

PRODUCTION DEPARTMENT

CURRENT OPERATIONS

The production division is responsible for the operation and maintenance of the Winchester Water Treatment Plant. The City is currently producing an average of about 4.57 million gallons per day (MGD). Peak day water production in 2010 was 10.6 MGD. The capacity of the treatment plant is approximately 12 MGD. Planning for expansion of the plant from 12 MGD to 18 MGD will be a future project. The City accepted the Water Treatment Plant Preliminary Design Report in March 2010, which outlines upgrades and improvements recommended for the facility.

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

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

PERSONNEL HISTORY

Position history is detailed as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015			PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016	
<u>WATER FUND (053) - PRODUCTION DEPARTMENT</u>								
			PERSONNEL SERVICES - 6010					
352,681	347,121	365,885	Salaries and Wages		367,626	367,626	367,626	
246,099	243,754	255,158	Employee Benefits		261,410	261,410	261,410	
<u>598,780</u>	<u>590,875</u>	<u>621,043</u>	Total		<u>629,036</u>	<u>629,036</u>	<u>629,036</u>	
			MATERIALS AND SERVICES - 6010					
1,087	1,875	2,000	412 3010	Lodging and Registration	2,000	2,000	2,000	
-	357	500	412 3015	Meals and Mileage	500	500	500	
3,546	1,160	3,000	412 3040	Dues and Subscriptions	3,000	3,000	3,000	
-	-	1,000	412 3310	Professional Services	1,000	1,000	1,000	
8,327	8,873	9,000	412 3690	Contracted Services Miscellaneous	9,000	9,000	9,000	
10,133	15,203	16,000	412 3850	Water and Bacterial Analysis	16,000	16,000	16,000	
-	-	4,500	412 3910	Hardware Non Capital	2,500	2,500	2,500	
-	-	1,500	412 3915	Software Non Capital	1,500	1,500	1,500	
-	-	2,000	412 3920	Technology-Support and Maintenance	2,000	2,000	2,000	
1,784	1,680	1,800	412 4210	Telephone Communications	1,800	1,800	1,800	
124	110	125	412 4215	Cellular Phone	125	125	125	
347	894	1,000	412 4510	Office Supplies	1,000	1,000	1,000	
22,558	5,451	16,000	412 4525	Materials & Supplies-Pumping	10,500	10,500	10,500	
43,142	49,151	60,000	412 4540	Chemicals/Wholesale Water	70,000	70,000	70,000	
1,934	2,024	2,000	412 4545	General Materials	2,000	2,000	2,000	
9,940	11,060	15,000	412 4570	Materials and Supplies-Treatment	15,000	15,000	15,000	
727	-	1,000	412 4580	Office Equipment/Furniture	1,000	1,000	1,000	
25,996	17,898	25,000	412 4810	Building and Grounds Maintenance	25,000	25,000	25,000	
270	-	1,000	412 4815	Vehicle Expense-Maintenance	600	600	600	
871	981	1,200	412 4820	Vehicle Expense-Fuel	1,500	1,500	1,500	
10,324	11,076	12,000	412 4830	Equipment Maintenance	14,000	14,000	14,000	
959	1,001	1,250	412 5120	Uniforms	1,250	1,250	1,250	
258,931	266,166	283,500	412 5410	Utilities-Power	300,000	300,000	300,000	
300	300	315	412 5435	Utilities-Sewer	315	315	315	
170	174	200	412 5440	Utilities-Garbage Service	200	200	200	
<u>401,470</u>	<u>395,434</u>	<u>460,890</u>	Total		<u>481,790</u>	<u>481,790</u>	<u>481,790</u>	
1,000,250	986,309	1,081,933	TOTAL WATER PRODUCTION DEPARTMENT		1,110,826	1,110,826	1,110,826	

CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

TRANSMISSION AND DISTRIBUTION DEPARTMENT

CURRENT OPERATIONS

The transmission and distribution system consists of parallel transmission mains between the treatment plant and the main reservoirs, transmission mains to various parts of town, storage facilities with 10.7 million-gallons of capacity, and 191 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 the meter replacement program with a goal of getting to a twenty year replacement cycle.
2. Continue to update system maps utilizing GPS equipment and combining the valve maintenance program.
3. Continue to evaluate maintenance activities for potential efficiencies.

DEPARTMENT GOALS-CURRENT YEAR

1. Continue the meter replacement program with a goal of getting to a twenty year replacement cycle.
2. Continue to update system maps utilizing GPS equipment and combining the valve maintenance program.
3. Work with the engineering division to identify projects that may be accomplished utilizing in-house labor and resources.

PERSONNEL HISTORY

Position history is detailed as follows:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
WATER FUND (053) -TRANSMISSION & DISTRIBUTION DEPARTMENT						
PERSONNEL SERVICES - 6510						
534,288	533,128	577,268	Salaries and Wages	589,581	589,581	589,581
393,015	404,799	403,533	Employee Benefits	423,393	423,393	423,393
927,303	937,927	980,801	Total	1,012,974	1,012,974	1,012,974
MATERIALS AND SERVICES - 6510						
2,623	520	3,000	412 3010 Lodging and Registration	3,000	3,000	3,000
805	426	500	412 3015 Meals and Mileage	500	500	500
840	600	1,000	412 3040 Dues and Subscriptions	1,000	1,000	1,000
1,185	1,900	1,750	412 3350 Professional Services	1,750	1,750	1,750
10,541	3,208	15,000	412 3630 Contracted Services	17,500	17,500	17,500
3,655	131	5,000	412 3690 Miscellaneous	5,000	5,000	5,000
101	101	110	412 3845 Property Taxes	101	101	101
174	319	2,000	412 3910 Hardware Non Capital	2,000	2,000	2,000
1,491	-	1,500	412 3915 Software Non Capital	1,500	1,500	1,500
-	-	500	412 3920 Technology-Support and Maintenance	-	-	-
229	217	250	412 4210 Telephone Communications	250	250	250
1,469	1,449	1,400	412 4215 Cellular Phone	1,620	1,620	1,620
-	799	800	412 4220 Radio Communication and Pager	-	-	-
12,586	12,458	12,000	412 4225 Communications-Telemetry	13,000	13,000	13,000
486	198	500	412 4510 Office Supplies	500	500	500
3,434	3,045	5,500	412 4515 Equipment Non Capital	5,500	5,500	5,500
79,889	43,074	65,000	412 4545 Materials and Supplies	60,000	60,000	60,000
-	-	500	412 4580 Office Equipment and Furniture	500	500	500
3,609	4,137	15,000	412 4810 Building and Grounds Maintenance	10,000	10,000	10,000
7,809	8,846	8,000	412 4815 Vehicle Expense-Maintenance	8,000	8,000	8,000
25,770	25,118	30,000	412 4820 Vehicle Expense-Fuel	30,000	30,000	30,000
3,551	4,033	4,000	412 4825 Vehicle Expense-Tires	4,000	4,000	4,000
1,830	1,474	3,000	412 4830 Equipment Maintenance-Pump Stations	3,000	3,000	3,000
52,630	92,659	65,000	412 4860 Replacement Services and Meters	65,000	65,000	65,000
5,938	16,329	8,000	412 4861 New Services and Meters	10,000	10,000	10,000
6,413	15,851	15,000	412 4865 Patching	15,000	15,000	15,000
4,709	5,635	5,000	412 5120 Uniforms	5,250	5,250	5,250
61,741	63,621	68,000	412 5410 Utilities-Power	68,000	68,000	68,000
6,141	6,145	8,400	412 5420 Utilities-Natural Gas	7,550	7,550	7,550
1,277	1,225	1,500	412 5430 Utilities-Water	1,760	1,760	1,760
656	655	750	412 5435 Utilities-Sewer	700	700	700
428	439	460	412 5440 Utilities-Garbage	475	475	475
2,281	2,902	3,100	412 5455 Utilities-Storm Drainage	3,630	3,630	3,630
304,291	317,514	351,520	Total	346,086	346,086	346,086
1,231,594	1,255,441	1,332,321	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT	1,359,060	1,359,060	1,359,060

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 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
WATER FUND (053)-ADMINISTRATION DEPARTMENT						
MATERIALS AND SERVICES - 6810						
(20)	880	1,000	412 3010 Lodging and Registration	1,000	1,000	1,000
-	241	250	412 3015 Meals and Mileage	250	250	250
300	300	300	412 3035 Memberships	300	300	300
3,241	3,321	3,500	412 3040 Dues and Subscriptions	3,500	3,500	3,500
332,579	347,299	326,426	412 3210 City Services-Management	320,181	320,181	320,181
467,511	518,937	512,000	412 3230 City Services-Public Works	465,595	465,595	465,595
15,000	15,000	15,000	412 3250 City Services-Fire	15,000	15,000	15,000
10,150	2,344	7,500	412 3310 Legal Services	7,500	7,500	7,500
6,079	5,115	6,250	412 3315 Audit Services	6,250	6,250	6,250
3,629	1,313	4,500	412 3690 Contracted Services	3,000	3,000	3,000
58	-	400	412 3810 Recording	400	400	400
217,418	216,500	234,810	412 3840 Franchise Fee	235,646	235,646	235,646
32,699	31,458	36,000	412 3870 Bad Debts Allowance	36,000	36,000	36,000
10,997	14,871	15,900	412 3885 Banking Fees	18,500	18,500	18,500
3,575	3,562	3,600	412 3915 Software Non Capital	4,000	4,000	4,000
37,748	39,771	44,000	412 3920 Technology-Support and Maintenance	44,000	44,000	44,000
9,754	10,694	11,000	412 4510 Office Supplies	11,000	11,000	11,000
32,410	33,950	32,500	412 4520 Postage	36,000	36,000	36,000
955	-	500	412 4545 Materials and Supplies	500	500	500
-	-	500	412 4580 Office Equipment/Furniture	500	500	500
-	54	-	412 4815 Vehicle Expense-Maintenance	-	-	-
5,503	5,349	6,000	412 4820 Vehicle Expense-Fuel	6,000	6,000	6,000
472	549	600	412 4825 Vehicle Tires	600	600	600
335	-	400	412 5120 Uniforms	400	400	400
3,430	3,932	5,000	412 5710 Insurance-Automobile	5,000	5,000	5,000
12,093	14,329	19,250	412 5715 Insurance-General Liability	19,260	19,260	19,260
12,564	12,380	12,500	412 5720 Insurance-Property	13,540	13,540	13,540
2,296	2,341	3,000	412 5740 Insurance-Equipment	3,500	3,500	3,500
1,528	1,661	1,950	412 5790 Insurance-Miscellaneous	1,725	1,725	1,725
1,222,304	1,286,151	1,304,636	Total	1,259,147	1,259,147	1,259,147
1,222,304	1,286,151	1,304,636	TOTAL ADMINISTRATION DEPARTMENT	1,259,147	1,259,147	1,259,147

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 2015-16 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 2015-16 budget includes the replacement of mains on Pioneer Way, on Main and Jackson in conjunction with the planned Washington/Oak/Kane Improvements, in the Hughes/Knoll area and on Shell Lane.

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

Improvements-Water Treatment Plant: In 2009, the City completed the Long-Range Water Supply Plan and Water Treatment Facilities Preliminary Design Report, which will direct future upgrades at the Winchester Water Plant. The proposed improvements are itemized on Table W-1.

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

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

OPERATING CONTINGENCY

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

**WATER PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FY 2015-16**

Account	Account Name	Project	Description	Subtotal	Total
7010	Land	Minor Property and Easements	As needed	\$5,000	\$5,000
7015	Buildings and Structures	Admin & Maintenance Facility	Buildings & Structures	\$10,000	\$10,000
7020	Equipment	Backhoe	Replacement	\$130,000	
		Dump Truck	Replacement	\$115,000	\$245,000
7030	Water Vehicles	Pick Up	Replacement	\$30,000	
		Go-4 Scooter	Replacement	\$30,000	\$60,000
7055	Mapping	GIS/Mapping	Mapping	\$7,500	
		New OrthoPhotos	Mapping	\$30,000	\$37,500
7057	Improvements-Main Replacements	Parrott/Spruce Upgrades	Replacement/Upgrades	\$50,000	
		Shell Lane Piping Upgrades	Replacement/Upgrades	\$40,000	
		Pioneer Way	Replacement/Upgrades	\$320,000	
		Hughes/Knoll Piping Upgrades	Replacement/Upgrades	\$125,000	
		South End Alleys Ph 1	Replacement/Upgrades	\$50,000	
		Downtown Improvements	Replacement/Upgrades	\$150,000	
		Misc	To be determined	\$100,000	\$835,000
		To fill system gaps as needed	To be determined	\$5,000	\$5,000
7061	Improvements-New Mains	River Shoaling	Study	\$12,000	
7065	Plant Improvements	Telemetry Upgrades	Construction	\$200,000	
		Chlorine Generation	Replacement	\$40,000	
		Misc	To be determined	\$25,000	\$277,000
7066	Improvements-Reservoir	Rocky Ridge PS	Upgrades	\$40,000	
		Misc	To be determined	\$10,000	\$50,000
7067	Transmission Main	Reservoir Hill Piping Improvements		\$450,000	
		Catholic Protection		\$250,000	
		Misc	To be determined	\$50,000	\$750,000
7070	LID Mains-Contractors	None Planned		\$0	\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers	To be determined	\$0	\$0
Total 7575-413 Water Fund CAPITAL OUTLAY:				\$2,274,500	\$2,274,500

CITY OF ROSEBURG, OREGON						
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015		PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
WATER FUND (053)						
CAPITAL OUTLAY - 7575						
-	-	5,000	413 7010 Land	5,000	5,000	5,000
-	-	20,000	413 7015 Buildings and Structures	10,000	10,000	10,000
-	56,031	142,000	413 7020 Equipment	245,000	245,000	245,000
26,637	-	-	413 7030 Water Vehicles	60,000	60,000	60,000
9,000	-	7,500	413 7055 Mapping	37,500	37,500	37,500
187,031	449,353	1,000,000	413 7057 Improvements-Main Replacement	835,000	835,000	835,000
-	-	5,000	413 7061 Improvements-New Mains	5,000	5,000	5,000
45,522	35,667	92,000	413 7065 Plant Improvements	277,000	277,000	277,000
-	6,675	50,000	413 7066 Improvements-Reservoir	50,000	50,000	50,000
2,094,234	1,500,508	850,000	413 7067 Transmission Main	750,000	750,000	750,000
2,362,424	2,048,234	2,171,500	Total	2,274,500	2,274,500	2,274,500
5,816,572	5,576,135	5,890,390	TOTAL EXPENDITURES	6,003,533	6,003,533	6,003,533
OPERATING CONTINGENCY - 9091						
-	-	1,000,000	606 9010	1,000,000	1,000,000	1,000,000
RESERVED FOR FUTURE PLANT REPLACEMENT - 9092						
-	-	1,000,000	608 9210	1,000,000	1,000,000	1,000,000
4,909,309	4,603,995	1,521,952	UNAPPROPRIATED ENDING FUND BALANCE	905,147	905,147	905,147
10,725,881	10,180,130	9,412,342	TOTAL EXPENDITURES & ENDING FUND BALANCE	8,908,680	8,908,680	8,908,680

CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

INTERNAL SERVICE FUND

Workers' Compensation Fund 146-148



CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

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

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

In addition to the claims management program, the City has instituted safety and wellness procedures to allow employees to involve themselves directly in the program. That has been successful in helping to control costs. Wellness activities, safety equipment, training classes and videos have been provided with Workers' Compensation Fund dollars. As dollars are available, the Safety Committee is also sharing in the cost of security measures for all work facilities. All these components help contribute to the reduction in work-related accidents and injuries. The Safety Committee and City employees are proud to have received a League of Oregon Cities Safety Award twelve times in the last thirteen 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 February 2015 for the fund as of June 30, 2014. Additional reviews are conducted every two years to ensure that the fund remains appropriately funded and actuarially sound.

RESOURCES

- ◆ Beginning Fund Balance – This is the estimated carryover available to the fund at the end of the current fiscal year. Total required reserves per the actuarial analysis as of June 30, 2014 are \$240,000. A significant decline in the reserve balance is projected due to potential settlements on a couple of outstanding claims.
- ◆ Interdepartmental Charges – Charges to departments are based on a state generated manual for workers' compensation premiums as determined by the Department of Consumer and Business Services. The City also has amended the amount outlined in the manual when the financial status of the fund supports modifications in resources. The City will be adjusting internal rates to restore depleted reserves that are an outcome of the planned settlements.
- ◆ Additional resources may include reimbursements from the state Employer-At-Injury Program and reimbursements from our Workers' Compensation excess insurance carrier.

REQUIREMENTS

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

CITY OF ROSEBURG, OREGON								
ACTUAL 2012-2013	ACTUAL 2013-2014	ADOPTED 2014-2015				PROPOSED 2015-2016	APPROVED 2015-2016	ADOPTED 2015-2016
WORKER'S COMPENSATION (061)								
680,141	658,811	589,297	301 0000	BEGINNING FUND BALANCE		457,757	457,757	457,757
REVENUES - (061)								
167,569	210,916	215,134	341 1010	Interdept Charges-General		274,204	274,204	274,204
40,364	-	-	341 1020	Interdept Charges-Public Works		-	-	-
105	53	50	341 1052	Interdept Charges-Airport/EDC		106	106	106
23,749	23,031	23,977	341 1053	Interdept Charges-Water		25,690	25,690	25,690
2,213	-	-	341 1054	Interdept Charges-Golf		-	-	-
3,931	3,312	3,500	371 1010	Interest Income		3,000	3,000	3,000
533	70	-	385 1010	Miscellaneous		-	-	-
-	475	-	392 1000	Proceeds From Asset Sales		-	-	-
2,875	86,182	-	392 3000	Reimbursements		-	-	-
241,339	324,039	242,661	Total			303,000	303,000	303,000
921,480	982,850	831,958	TOTAL REVENUES & BEGINNING FUND BALANCE			760,757	760,757	760,757
MATERIALS AND SERVICES - 7474								
609	2,481	3,500	412 3045	Wellness and Training		3,500	3,500	3,500
2,654	4,594	9,000	412 3050	Safety and Training		9,000	9,000	9,000
9,794	12,804	16,129	412 3210	City Services-Management		16,880	16,880	16,880
8,850	4,700	15,000	412 3630	Contracted Services		15,000	15,000	15,000
162,559	168,335	425,000	412 3855	Workers' Compensation		300,000	300,000	300,000
78,203	105,966	110,000	412 5730	Insurance		110,000	110,000	110,000
262,669	298,880	578,629	Total			454,380	454,380	454,380
262,669	298,880	578,629	TOTAL EXPENDITURES			454,380	454,380	454,380
OPERATING CONTINGENCY - 9091								
-	-	-	606 9010			306,377	306,377	306,377
RESERVED FOR FUTURE EXPENDITURE - 9092								
-	-	253,329	608 9210			-	-	-
658,811	683,970	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
921,480	982,850	831,958	TOTAL EXPENDITURES & ENDING FUND BALANCE			760,757	760,757	760,757



CITY OF ROSEBURG, OREGON

TABLE OF CONTENTS

APPENDICES

Fund Descriptions and Accounting Methods 149-152

Glossary 153-155

Personnel Appendix 156-157

Pay Plans 158-164

Budget Calendar 165-166

Budget Notices and Required Certifications 167-171

Resolution No. 2015-09..... 172-173

LB-50..... 174

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, 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, 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.

Public Works Fund. The Public Works Fund formerly provided maintenance and operation of the City's transportation infrastructure. Those services were transferred to the General Fund in 2013-14. Appears in this budget for historical purposes only.

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.

Housing Rehab Loan Fund. This fund was used to account for federal and state housing improvement grants. The fund was closed out in 2013-14 and the housing rehabilitation program transferred to NeighborWorks. Appears in this budget for historical purposes only.

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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.

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.

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

DEBT SERVICE FUNDS

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

Debt Retirement Fund. The revenue in this fund is a transfer from the Urban Renewal General Fund. Funds are used to satisfy the annual debt service requirements on the 2006 and 2007 Full Faith and Credit Notes in accordance with an intergovernmental agreement with the Urban Renewal Agency.

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

CAPITAL PROJECTS FUNDS

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

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

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

FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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

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

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

ENTERPRISE FUNDS

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

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

Off Street Parking Fund. This is an enterprise fund established to account for the acquisition, operation and maintenance of the off street parking facilities. Revenues are from user charges. 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.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

Revenues. Monies received or anticipated by the City.

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

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

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

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

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

CITY OF ROSEBURG, OREGON

PERSONNEL APPENDIX

Under the oversight of the City Manager, the City of Roseburg functions within a structured personnel system that complies with applicable law, the City Charter, City published policies and the terms of collective bargaining agreements. Management of the personnel system, as well as of benefit purchases and cost containment, is the assigned responsibility of the Human Resources Director. The Management Technician is 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 market study salary plan approved by the City Manager that calls for 2.5% differentials between salary steps. In specific extraordinary situations, with City Manager approval, Department Heads may reward employees with a one time 2.5% bonus that does not become part of their salary for future increases. The City Manager may make similar awards to the Management Team where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 2% COLA is budgeted for this group of employees for the 2015/16 Fiscal Year.

As of June 30, 2015, employees covered by the contract with IAFF will have completed the last year of a three year agreement. Negotiations for a successor contract are ongoing as of April 2015. The budget reflects an estimated 2% salary increase for this group. The contract with the RPEA represented employees runs through June 30, 2016. A 2% salary increase for this group has been budgeted according to the contract. The current contract with employees represented by the IBEW is in effect through June 30, 2017. A 2% salary increase has been budgeted according to the contract.

CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX

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

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

With help from our benefits agent, Staff continues to research what effect ongoing federal health care legislation changes may have on the City's benefits program. Provisions of the Affordable Care Act implemented since 2011 such as extending coverage to children up to age 26, the elimination of pre-existing condition exclusions, and the elimination of lifetime benefit maximums may affect benefit utilization experience and impact costs in future years.

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 employees, adding an additional tax-advantaged opportunity for employees to best utilize limited health care dollars.

Respectfully submitted,



John VanWinkle
Human Resources Director
Office of the City Manager



APPENDIX D
FIRE DEPARTMENT PAY SCALE
JULY 1, 2014
(July 1, 2015 pending negotiation)

FIREFIGHTER	HIRE	1 YEAR	2 YEAR	3 YEAR	4 YEAR
Base Pay	4432 18.2637	4653 19.1745	4886 20.1346	5131 21.1442	5389 22.2074
2%	4521 18.6305	4746 19.5577	4984 20.5385	5234 21.5687	5497 22.6525
4%	4609 18.9931	4839 19.9409	5081 20.9382	5336 21.9890	5605 23.0975
5%	4654 19.1786	4886 20.1346	5130 21.1401	5388 22.2033	5658 23.3159
6%	4698 19.3599	4932 20.3242	5179 21.3420	5439 22.4135	5712 23.5385
7%	4742 19.5412	4979 20.5179	5228 21.5440	5490 22.6236	5766 23.7610
8%	4787 19.7267	5025 20.7074	5277 21.7459	5541 22.8338	5820 23.9835
9%	4831 19.9080	5072 20.9011	5326 21.9478	5593 23.0481	5874 24.2061
10%	4875 20.0893	5118 21.0907	5375 22.1497	5644 23.2582	5928 24.4286
11%	4920 20.2747	5165 21.2843	5423 22.3475	5695 23.4684	5982 24.6511
12%	4964 20.4560	5211 21.4739	5472 22.5495	5747 23.6827	6036 24.8736
13%	5008 20.6374	5258 21.6676	5521 22.7514	5798 23.8929	6090 25.0962
14%	5052 20.8187	5304 21.8571	5570 22.9533	5849 24.1030	6143 25.3146
Fire Prevention	4980 28.7308	5232 30.1846	5487 31.6558	5765 33.2596	6055 34.9327

2% over previous year

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

APPENDIX D
FIRE DEPARTMENT PAY SCALE
JULY 1, 2014
(July 1, 2015 pending negotiation)

PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	5712 23.5385	6177 25.4547
2%	5826 24.0082	6301 25.9657
4%	5940 24.4780	6424 26.4725
5%	5998 24.7170	6486 26.7280
6%	6055 24.9519	6548 26.9835
7%	6112 25.1868	6609 27.2349
8%	6619 25.4217	6671 27.4904
9%	6226 25.6566	6733 27.7459
10%	6283 25.8915	6795 28.0014
11%	6340 26.1264	6856 28.2528
12%	6397 26.3613	6918 28.5082
13%	6455 26.6003	6980 28.7637
14%	6512 26.8352	7042 29.0192

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

POLICE DEPARTMENT
JULY 1, 2015 2% over FY 2012-2013

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
6% School Resource Officer	3% Training Coordinator
5% K-9 Officer	5% Records Training

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records Specialist	2996	3084	3238	3400	3570	3749
Admin Technician	17.2849	17.7926	18.6811	19.6158	20.5965	21.6293
Plus 3%	3086	3177	3335	3502	3677	3861
	17.8042	18.3292	19.2408	20.2042	21.2139	22.2754

CORPORAL

TITLE	
Corporal	6129
	35.3603
Plus 3%	6313
	36.4219
Plus 4%	6374
	36.7738
Plus 5%	6435
	37.1257
Plus 6%	6497
	37.4834
Plus 7%	6558
	37.8353
Plus 8%	6619
	38.1873
Plus 9%	6681
	38.5450
Plus 10%	6742
	38.8969
Plus 11%	6803
	39.2488
Plus 12%	6864
	39.6008

Plus 13%	6926
	39.9585
Plus 14%	6987
	40.3104
Plus 15%	7048
	40.6623
Plus 16%	7110
	41.0200
Plus 17%	7171
	41.3719
Plus 18%	7232
	41.7239
Plus 19%	7294
	42.0816

POLICE DEPARTMENT
JULY 1, 2015 2% over FY 2012-2013

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MASTER
Police Officer	4156 23.9774	4364 25.1774	4582 26.4351	4811 27.7563	5052 29.1467	5306 30.6121	5571 32.1410
Plus 3%	4281 24.6986	4495 25.9332	4719 27.2255	4955 28.5871	5204 30.0237	5465 31.5295	5738 33.1045
Plus 4%	4322 24.9351	4539 26.1870	4765 27.4909	5003 28.8640	5254 30.3121	5518 31.8352	5794 33.4276
Plus 5%	4364 25.1774	4582 26.4351	4811 27.7563	5052 29.1467	5305 30.6064	5571 32.1410	5850 33.7506
Plus 6%	4405 25.4140	4626 26.6890	4857 28.0217	5100 29.4236	5355 30.8948	5624 32.4468	5905 34.0680
Plus 7%	4447 25.6563	4669 26.9371	4903 28.2871	5148 29.7006	5406 31.1891	5677 32.7526	5961 34.3910
Plus 8%	4488 25.8928	4713 27.1909	4949 28.5525	5196 29.9775	5456 31.4775	5730 33.0583	6017 34.7141
Plus 9%	4530 26.1351	4757 27.4448	4994 28.8121	5244 30.2544	5507 31.7718	5784 33.3699	6072 35.0314
Plus 10%	4572 26.3774	4800 27.6928	5040 29.0775	5292 30.5314	5557 32.0602	5837 33.6756	6128 35.3545
Plus 11%	4613 26.6140	4844 27.9467	5086 29.3429	5340 30.8083	5608 32.3545	5890 33.9814	6184 35.6776
Plus 12%	4655 26.8563	4888 28.2005	5132 29.6083	5388 31.0852	5658 32.6429	5943 34.2872	6240 36.0007
Plus 13%	4696 27.0928	4931 28.4486	5178 29.8737	5436 31.3621	5709 32.9372	5996 34.5930	6295 36.3180
Plus 14%	4738 27.3351	4975 28.7025	5223 30.1333	5485 31.6448	5759 33.2256	6049 34.8987	6351 36.6411
Plus 15%	4779 27.5717	5019 28.9563	5269 30.3987	5533 31.9218	5810 33.5199	6102 35.2045	6407 36.9642
Plus 16%	4821 27.8140	5062 29.2044	5315 30.6641	5581 32.1987	5860 33.8083	6155 35.5103	6462 37.2815
Plus 17%	4863 28.0563	5106 29.4583	5361 30.9294	5629 32.4756	5911 34.1026	6208 35.8161	6518 37.6046
Plus 18%	4904 28.2929	5150 29.7121	5407 31.1948	5677 32.7526	5961 34.3910	6261 36.1218	6574 37.9277
Plus 19%	4946 28.5352	5193 29.9602	5453 31.4602	5725 33.0295	6012 34.6853	6314 36.4276	6629 38.2450

NONREPRESENTED EMPLOYEES - PROPOSED FOR 07-01-15 (2% COLA)												
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	Admin Assistant	3151 18.1792	3230 18.6337	3311 19.0995	3393 19.5770	3478 20.0664	3565 20.5681	3654 21.0823	3746 21.6094	3839 22.1496	3935 22.7033	4034 23.2709
	Acct Tech											
	Fire Staff Assistant	3422	3508	3595	3685	3777	3872	3968	4068	4169	4274	4380
2	PW Staff Assistant	19.7427	20.2363	20.7422	21.2607	21.7922	22.3370	22.8955	23.4679	24.0545	24.6559	25.2723
	Court Supervisor	3711	3804	3899	3996	4096	4199	4304	4411	4521	4635	4750
3	Police Staff Asst	21.4100	21.9453	22.4939	23.0563	23.6327	24.2235	24.8291	25.4498	26.0860	26.7382	27.4066
	Info Technician	4085	4187	4292	4399	4509	4622	4737	4856	4977	5102	5229
4	Civil Engineer I	23.5678	24.1570	24.7609	25.3799	26.0144	26.6648	27.3314	28.0147	28.7150	29.4329	30.1687
		4369	4478	4590	4705	4823	4943	5067	5193	5323	5456	5593
5		25.2063	25.8364	26.4823	27.1444	27.8230	28.5186	29.2315	29.9623	30.7114	31.4792	32.2661
	Accountant	4740	4859	4980	5104	5232	5363	5497	5634	5775	5920	6068
6	Management Tech	27.3467	28.0303	28.7311	29.4494	30.1856	30.9403	31.7138	32.5066	33.3193	34.1523	35.0061
	Civil Engineer II	5145	5274	5405	5541	5679	5821	5967	6116	6269	6425	6586
7	Superintendent	29.6833	30.4253	31.1860	31.9656	32.7648	33.5839	34.4235	35.2841	36.1662	37.0703	37.9971
	Park&Rec Manager											
	Senior Planner	5579	5718	5861	6008	6158	6312	6470	6632	6797	6967	7142
8	Airport Director	32.1872	32.9918	33.8166	34.6620	35.5286	36.4168	37.3272	38.2604	39.2169	40.1973	41.2023
	Civil Engineer III											
	Deputy Fire Marshal	6053	6204	6359	6518	6681	6848	7020	7195	7375	7559	7748
9	IT Manager	34.9218	35.7949	36.6897	37.6070	38.5472	39.5108	40.4986	41.5111	42.5489	43.6126	44.7029
		6565	6729	6897	7070	7247	7428	7613	7804	7999	8199	8404
10	Fire Marshal	37.8757	38.8226	39.7932	40.7880	41.8077	42.8529	43.9242	45.0223	46.1479	47.3016	48.4841
	City Engineer											
	Managing Engineer											
	City Recorder	7127	7305	7488	7675	7867	8064	8265	8472	8684	8901	9123
11	Human Res Director	41.1181	42.1461	43.1997	44.2797	45.3867	46.5214	47.6844	48.8765	50.0984	51.3509	52.6346
	Com Devel Director	7735	7928	8127	8330	8538	8751	8970	9194	9424	9660	9901
12	Finance Director	44.6259	45.7415	46.8850	48.0572	49.2586	50.4901	51.7523	53.0461	54.3723	55.7316	57.1249
	Fire Chief											
	Police Chief	8387	8429	8640	8856	9077	9304	9537	9775	10019	10270	10527
13	Public Works Director	48.3875	48.6298	49.8455	51.0917	52.360	53.6782	55.0201	56.3956	57.8055	59.2507	60.7319
19	Police Sergeant						7052	40.6854				
19	Battalion Chief						7747	31.9240	242.67 hr			
19	Police Lieutenant						7757	44.7528				
21	Division Chief						8521	49.1606				
21	Police Captain						8533	49.2298				

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

POSITION	ACTUAL 2012/13	ACTUAL 2013/14	ADOPTED 2014/15	PROJECTED 2014/15	BUDGETED 2015/16
City Manager	75,702	123,752	132,265	129,378	133,572
Police Chief	108,672	113,603	118,770	118,770	124,169
Public Works Director	106,035	110,872	115,876	115,872	121,139
Fire Chief	139,205	112,200	117,308	107,,000	111,102
City Recorder	103,370	101,406	106,023	106,020	109,475
Community Development Director	93,030	97,272	101,696	101,694	106,323
Finance Director	134,379	76,410	95,607	95,604	99,952
Human Resources Director	85,728	89,628	93,703	93,702	97,969

IBEW SALARY PLAN – JULY 2015
Adjusted by 2% over 2013/2014 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff Custodian	2444 14.1003	2566 14.8041	2694 15.5426	2829 16.3215	2970 17.1349	3118 17.9888
2		2566 14.8041	2694 15.5426	2829 16.3215	2970 17.1349	3118 17.9888	3274 18.8888
3	Account Clerk I Department Secretary	2694 15.5426	2829 16.3215	2970 17.1349	3118 17.9888	3274 18.8888	3438 19.8350
4		2829 16.3215	2970 17.1349	3118 17.9888	3274 18.8888	3438 19.8350	3610 20.8273
5	Account Clerk II Department Tech Maintenance I	2970 17.1349	3118 17.9888	3274 18.8888	3438 19.8350	3610 20.8273	3791 21.8716
6	Engineering Tech I	3118 17.9888	3274 18.8888	3438 19.8350	3610 20.8273	3791 21.8716	3981 22.9677
7	Maintenance II Compliance Officer Associate Planner	3274 18.8888	3438 19.8350	3610 20.8273	3791 21.8716	3981 22.9677	4180 24.1158
8	Parks & Rec Coordinator	3438 19.8350	3610 20.8273	3791 21.8716	3981 22.9677	4180 24.1158	4389 25.3216
9	Engineer Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	3610 20.8273	3791 21.8716	3981 22.9677	4180 24.1158	4389 25.3216	4608 26.5851
10		3791 21.8716	3981 22.9677	4180 24.1158	4389 25.3216	4608 26.5851	4838 27.9121
11	Greenskeeper Horticulturist Facilities Tech	3981 22.9677	4180 24.1158	4389 25.3216	4608 26.5851	4838 27.9121	5080 29.3083
12	Community Planner Engineer Tech III	4180 24.1158	4389 25.3216	4608 26.5851	4838 27.9121	5080 29.3083	5334 30.7737

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2015-2016**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/26/15	<u>7:00 P.M. COUNCIL MEETING (Budget Committee Invited):</u> Annual Comprehensive Financial Report ("CAFR") presented by City Auditor Tom Davidson; Distribution of Budget User's Guide and calendar; Discussion regarding budget parameters; Finance Director presents Quarterly Report Ending 12/31/2014 (<i>*Mail information to Councilors and Budget Committee members who do not attend the meeting.</i>)
2. 01/28/15	<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
3. Week of 02/09/15	IT meets with individual departments to determine technology needs
4. 03/02/15	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. 03/09/15	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/13/15	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues
7. Week of 03/16/15	Departments meet with City Manager to review departmental budgets
8. 03/27/15	City Manager completes review of operating sections of departmental budgets; begins revenue projections and directs expenditure adjustments
9. 04/01/15	If the City Manager and Finance Director determine funding will be available, Staff issues news release indicating non-profit organizations may apply for contributions.
10. 04/06/15	*Notice of 4/28/15 -- 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 4/12/15 and <i>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)
11. 04/12/15	Notice of 04/28/15 -- Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <i>published</i> in News-Review
12. 04/15/15	Non-profit organization grant applications due. City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2015-2016 – CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
13. 04/20/15	<u>4:30 P.M. – 6:00 P.M.</u> Budget Committee Training Session
14. 04/28/15	<u>7:00 P.M. – 8:30 P.M.</u> First Budget Committee Meeting: City Manager presents budget message and distributes the proposed budget; Public Hearing on Election to Receive State Revenue Sharing & Possible Uses Thereof is held
15. 05/05/15	<u>7:00 P.M. – 10:00 P.M.</u> Second Budget Committee Meeting: Individual departments begin review of their respective portions of the budget
16. 05/06/15 & 05/07/15	<u>7:00 P.M. – 10:00 P.M.</u> Budget Committee Meetings continue as necessary <i>**Budget Committee must hold final session and approve the proposed budget by 05/15/15</i>
17. 05/15/15	Notify News-Review of space needed for budget summary publication
18. 05/22/15	<u>Mail</u> Notice of 06/08/15 -- 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 5/31/15 **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. 05/31/15	Detailed summary of budget (as approved by the Budget Committee) and notice of 06/08/15 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
20. 06/08/15	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. 07/01/15	Send required forms to County Assessor pursuant to ORS 294.555 and Certification of Public Hearings Before the Budget Committee & Council on Possible & Proposed Uses of Revenue Sharing and the Resolution Electing to Receive Revenue Sharing to the State Executive Dept. *Deadline is 07/15
22. 07/10/15	File 1 copy of budget with Douglas County Clerk; 2 with DC Library

A public meeting of the Roseburg City Council will be held on June 8, 2015 at 7:00 p.m. at 900 SE Douglas Avenue, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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	rharker@cityofroseburg.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	22,330,165	20,744,038	21,871,620
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	10,665,488	11,055,364	11,163,305
Federal, State and All Other Grants, Gifts, Allocations and Donations	9,226,890	7,223,460	6,582,377
Revenue from Bonds and Other Debt	0	-	-
Interfund Transfers / Internal Service Reimbursements	4,528,342	4,178,045	4,207,576
All Other Resources Except Property Taxes	6,648,782	2,099,226	2,157,972
Property Taxes Estimated to be Received	11,519,848	11,840,000	12,097,000
Total Resources	\$64,919,515	\$57,140,133	\$58,079,850

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	16,779,023	17,532,224	18,044,075
Materials and Services	8,632,150	9,583,605	9,908,489
Capital Outlay	7,736,651	10,445,600	7,973,120
Debt Service	3,468,063	3,288,688	3,463,588
Interfund Transfers	1,510,730	1,130,850	1,188,350
Contingencies	-	2,577,606	4,511,594
Special Payments	4,810,891	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	21,982,007	12,531,560	12,940,634
Total Requirements	\$64,919,515	\$57,140,133	\$58,079,850

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Name City Manager	851,660	916,407	955,539
FTE	4.5	4.5	4.5
Name Finance and Management Services	1,018,517	1,161,630	1,218,465
FTE	9.3	9.3	9.3
Name Community Development	390,367	471,527	541,509
FTE	3.5	3.6	4.5
Name Public Works Department	3,063,728	3,147,573	3,212,867
FTE	26.1	24.9	25.1
Name Parks and Recreation	1,305,815	1,410,732	1,438,139
FTE	12.3	13.3	13.3
Name Municipal Court	416,279	496,671	489,418
FTE	3.7	3.2	3.2
Name Police Department	5,760,655	6,163,560	6,360,705
FTE	40.0	40.0	40.0
Name Fire Department	5,479,249	5,706,384	5,846,642
FTE	42.5	41.3	41.5
Name Public Works Fund	437,567	0	0
FTE	-	-	-
Name Grants	99,540	155,494	150,729
FTE	-	-	-
Name Economic Development	223,691	221,153	275,293
FTE	-	-	-
Name Hotel/Motel Tax Fund	1,074,909	1,252,919	1,426,095
FTE	-	-	-
Name Bike Trail	131,336	233,825	224,120
FTE	-	-	-
Name Housing Rehab Loan	96,258	0	0
FTE	-	-	-
Name Street/Sidewalk	1,135,907	1,248,530	1,463,412
FTE	-	-	-

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name Debt	2,613,200	2,769,500	2,930,000
FTE	-	-	-
Name Pension Bond Debt Service	5,069,916	489,464	447,394
FTE	-	-	-
Name Transportation	4,255,176	4,417,968	5,122,362
FTE	-	-	-
Name Park Improvement	380,708	370,559	706,257
FTE	-	-	-
Name Equipment Replacement	1,486,059	1,510,497	1,660,504
FTE	-	-	-
Name Facilities Replacement	1,010,849	1,047,071	940,621
FTE	-	-	-
Name Assessment Improvement	1,446,839	1,446,018	1,506,369
FTE	-	-	-
Name Stewart Trust	120,673	118,112	106,101
FTE	-	-	-
Name Storm Drainage	2,205,862	2,603,928	2,997,117
FTE	-	-	-
Name Off Street Parking	208,198	186,657	216,758
FTE	-	-	-
Name Airport	5,109,171	2,072,878	1,161,497
FTE	0.5	0.5	0.5
Name Water	10,180,130	9,412,342	8,908,680
FTE	17.0	17.0	17.0
Name Golf	79,891	96,623	121,561
FTE	-	-	-
Name Workers' Compensation	982,850	831,958	760,757
FTE	-	-	-
Non-Departmental / Non-Program	8,284,515	7,180,153	6,890,939
FTE	-	-	-
Total Requirements	\$64,919,515	\$57,140,133	\$58,079,850
Total FTE	159.35	157.45	158.85

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
Personnel FTE to increase by 1.4 FTE: Add a part-time Code Enforcement Officer in the Community Development Department 0.5 FTE Increase the Community Development Department's Secretary from a 0.6 FTE to a 1.0 FTE Add a part-time Secretary in the Fire Department 0.5 FTE			
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	\$10,805,000	\$0
Total	\$10,805,000	\$0

EXHIBIT "A"
2015-2016 BUDGET APPROPRIATIONS

GENERAL FUND

Departments

◆ Administration	\$ 2,174,004	
◆ Community Development	541,509	
◆ Public Works	3,212,867	
◆ Parks and Recreation	1,438,139	
◆ Municipal Court	489,418	
◆ Police Department	6,360,705	
◆ Fire Department	5,846,642	
◆ Capital Outlay	47,120	
◆ Transfers	675,000	
◆ Operating Contingency	1,000,000	
◆ Library	50,000	
	<u>50,000</u>	\$ 21,835,404

SPECIAL REVENUE FUNDS

Grant Special Revenue

◆ Materials and Services	49,250	
◆ Capital Outlay	<u>80,000</u>	129,250

Hotel/Motel Tax

◆ Materials and Services	732,177	
◆ Transfers	<u>503,350</u>	1,235,527

Streetlight/Sidewalk

◆ Materials and Services	76,704	
◆ Capital Outlay	550,000	
◆ Operating Contingency	<u>836,708</u>	1,463,412

Bike Trail

◆ Materials and Services	20,000	
◆ Capital Outlay	150,000	
◆ Operating Contingency	<u>54,120</u>	224,120

Golf

Departments

◆ Maintenance	20,300	
◆ Capital Outlay	20,000	
◆ Operating Contingency	<u>81,261</u>	121,561

Economic Development Fund

◆ Materials and Services	<u>97,126</u>	97,126
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Stewart Trust- Special Revenue Fund

◆ Capital Outlay	<u>55,000</u>	55,000
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DEBT SERVICE FUNDS

Debt Retirement Fund

◆ Debt Service	<u>2,930,000</u>	2,930,000
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Pension Bond Debt Service Fund

◆ Debt Service	<u>408,300</u>	408,300
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EXHIBIT "A"
2015-2016 BUDGET APPROPRIATIONS

CAPITAL PROJECTS FUNDS

Transportation			
◆ Materials and Services	\$	1,657,482	
◆ Capital Outlay		680,000	
◆ Transfers		10,000	2,347,482
Park Improvement			
◆ Materials and Services		16,000	
◆ Capital Outlay		560,000	576,000
Equipment Replacement			
◆ Capital Outlay		1,409,000	1,409,000
Assessment			
◆ Capital Outlay		200,000	200,000
Facilities Replacement Fund			
◆ Materials and Services		65,708	
◆ Capital Outlay		400,000	465,708

ENTERPRISE FUNDS

Storm Drainage			
◆ Materials and Services		576,281	
◆ Capital Outlay		922,500	
◆ Operating Contingency		1,000,000	2,498,781
Off Street Parking			
Departments			
◆ Enforcement		146,722	
◆ Operating Contingency		70,036	216,758
Airport Fund			
Departments			
◆ Airport Operations		248,117	
◆ Capital Outlay		625,000	
◆ Debt Service		125,288	
◆ Operating Contingency		163,092	1,161,497
Water Service Fund			
Departments			
◆ Production		1,110,826	
◆ Transmission and Distribution		1,359,060	
◆ General Overhead		1,259,147	
◆ Capital Outlay		2,274,500	
◆ Operating Contingency		1,000,000	7,003,533

INTERNAL SERVICE FUND

Workers Compensation			
◆ Materials and Services		454,380	
◆ Operating Contingency		306,377	760,757

TOTAL BUDGET APPROPRIATIONS

\$ 45,139,216

EXHIBIT "A"
2015-2016 BUDGET APPROPRIATIONS

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

	Reserve	Unappropriated Fund Balance	Total	
General	\$ -	\$ 5,118,819	\$ 5,118,819	
Grant	21,479	-	21,479	
Hotel/Motel Tax	190,568	-	190,568	
Economic Development	178,167	-	178,167	
Stewart Trust	51,101	-	51,101	
Pension Bond Debt Service	-	39,094	39,094	
Transportation	2,451,132	323,748	2,774,880	
Park Improvement	130,257	-	130,257	
Equipment Replacement	251,504	-	251,504	
Assessment Improvement	200,000	1,106,369	1,306,369	
Facilities Replacement	474,913	-	474,913	
Storm Drain	-	498,336	498,336	
Water	1,000,000	905,147	1,905,147	
	<u>\$ 4,949,121</u>	<u>\$ 7,991,513</u>	<u>\$ 12,940,634</u>	<u>12,940,634</u>
TOTAL BUDGET			<u><u>\$ 58,079,850</u></u>	

RESOLUTION NO. 2015-09

A RESOLUTION ADOPTING THE 2015-2016 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, 2015; and

WHEREAS, at a regular meeting of the City Council held on June 8, 2015, 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, BE IT RESOLVED:

Section 1. After a public hearing held on June 8, 2015, the Roseburg City Council hereby adopts the budget for the fiscal year 2015-2016 in the sum of \$58,079,850, 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 2015-2016 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, 2015, 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.

APPROVED BY THE CITY COUNCIL OF ROSEBURG, OREGON, AT ITS REGULAR MEETING ON THE 8TH DAY OF JUNE, 2015.



Sheila Cox, City Recorder

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

To assessor of Douglas County

FORM LB-50
2015-2016

- 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

District Name

on the tax roll of Douglas County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

900 SE Douglas Ave

Roseburg

OR

97470

06/09/15

Mailing Address of District

City

State

ZIP code

Date

Ron Harker

Finance Director

541-492-6710

rharker@cityofroseburg.org

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

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

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