

# City of Roseburg, Oregon



## 2023-2024 Proposed Budget

**CITY OF ROSEBURG, OREGON**  
**PROPOSED BUDGET**  
**FOR THE FISCAL 2023-2024 YEAR**

**Prepared by: City of Roseburg Finance Department**



# CITY OF ROSEBURG, OREGON

## 2023-24 BUDGET

### Mayor

Larry Rich

### Budget Committee

David Mohr, City Councilor Ward I  
Shelly Briggs Loosley, City Councilor Ward II  
Brian Prawitz, City Councilor Ward III  
Ruth Smith, City Councilor Ward IV

Kylee Rummel, City Councilor Ward I  
Andrea Zielinski, Councilor Ward II  
Ellen Porter, City Councilor Ward III  
Patrice Sipos, City Councilor Ward IV

Mike Baker  
Kelly Peter  
Jerry Smead  
Knut Torvik

Stephen Krimetz  
Bob Scott  
Bryan Sykes  
Jeffrey Weller

### Administrative Staff

Nicole A. Messenger, City Manager  
Patti K. Hitt, City Recorder  
John D. VanWinkle, Human Resources Director  
Stuart I. Cowie, Community Development Director  
D. Ron Harker, Finance and Management Services Director  
Gary L. Klopfenstein, Police Chief  
Tyler T. Christopherson, Fire Chief  
Dawn M. Easley, Public Works Director  
Kris Wiley, Library Director  
W. Jason Mahan, Municipal Judge

**CITY OF ROSEBURG, OREGON**

**2022-2023 BUDGET  
ADVISORY COMMISSIONS**

Airport Commission

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

Library Commission

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

Economic Development Commission

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

Parks & Recreation Commission

Patrice Sipos, Chair  
Kyle Bailey  
Ryan Finlay  
Robert Grubbs  
Marsha La Verne  
Tobiah Mogavero  
Diana Wales

Historic Resources Review Commission

Kylee Rummel, Chair  
Marilyn Aller  
James De Lap  
Bentley Gilbert  
Stephanie Giles  
Lisa Gogal, Vice Chair  
Nicholas Lehrbach

Planning Commission

Shelby Osborn, Vice Chair  
Matthew Brady  
Andrew Blondell  
Daniel Onchuck, Chair  
Janelle James  
Jaime Yraguen

Homeless Commission

Larry Rich, Chair  
Dr. Gregory Brigham  
KC Bolton  
Chris Boice  
Brent Eichman  
Erica Kimrey  
Shelley Briggs-Loosley, Vice Chair  
Michelle Moore

Public Works Commission

Ellen Porter, Chair  
Fred Dayton, Jr.  
Brandon Pearsall  
Ken Hoffine  
Patrick Lewandowski  
Stuart Liebowitz  
Tim Swenson  
John Seward  
Roger Whitcomb

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# City of Roseburg

900 S.E. Douglas Avenue Roseburg, Oregon 97470 | [www.cityofroseburg.org](http://www.cityofroseburg.org) | Phone (541) 492-6700

## **FY 2023-24 BUDGET MESSAGE** **April 11, 2023**

Distinguished Budget Committee Members:

Thank you for serving your community by dedicating your time and expertise to the budgeting process. We are pleased to present the proposed City of Roseburg FY 2023-24 budget for your consideration. We look forward to meeting with you to explore and discuss the budget document.

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

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

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

### **General Fund**

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

General Fund revenues are projected to increase by \$1.68 million next fiscal year to just under \$29.15 million. This is an increase of approximately 6.1% over the current year budget. Property tax revenues are estimated to increase 4.85% and account for a little over half of the budgeted increase. Franchise fees are projected to increase and a new line item has been created to recognize the City's allocation of the nationwide Opioid Settlement agreements that have been negotiated by the state.

The requested General Fund expenditures are up 8.03% over last fiscal year, coming in just under \$31.64 million. As a service-oriented organization, the personnel required to deliver

that service is the largest programmed expenditure. Personnel costs account for 76% of the programmed General Fund expenditures and are budgeted to increase by 3.55%. Materials and services (M&S) are budgeted to increase by 25%. This is unusual and is largely driven by two factors. One is the change in the Information Technology Division that removed the personnel costs and transferred them to the M&S contracted services line. The second is accounting for the Opioid Settlement funding and budgeting \$400,000 in expenditures. Other expected increases are due to utilities, insurance, and fuel costs. Capital Outlay, Transfers and Other Requirements are also increasing significantly. This is due to increases in Capital Outlay to improve the IT network security and an increase in the transfer to the Equipment Replacement Fund to recognize and prepare for upcoming large purchases.

Roseburg works with three bargaining units representing Police, Fire and General Services employees. Combined, these bargaining units represent 74% of budgeted positions. The City has a current contract with the Police union and is in negotiations with the Fire and General Service unions. Outcomes of these negotiations are unknown and may require a budget revision during the fiscal year.

Even though the proposed budget shows General Fund expenditures exceeding revenues by \$2.49 million, the estimated ending fund balance of \$8,842,159 is substantially higher than the previous fiscal year budget and constitutes a 28% reserve of budgeted expenditures. The growth in the ending fund balance is attributable to a number of job vacancies that occurred throughout the last two fiscal years. The City continues to actively recruit for all vacant positions in order to maintain existing service levels. Recruiting and hiring remains challenging in the current market. The City's General Fund Balance Policy establishes a 20% minimum target for reserves. The proposed budget significantly exceeds this target. The City's historical budgetary performance indicates that expenditures will likely be between 91% and 94% of budget, meaning the actual ending fund balance will likely come in higher than budgeted.

Important General Fund "snap shots" –

- Proposed budget includes three new positions, but no net change in FTE.
  - Add Deputy Fire Marshal (applied for a grant).
  - Add Homeless Coordinator in City Manager Department.
  - Add Department Technician in Community Development Department.
  - Information Technology services are contracted to an outside vendor, which reduces the employee count by 3 FTE.
- Property taxes constitute 65.25% of the General Fund revenues.
- Public Safety (Police & Fire) budgeted expenditures equal 95% of anticipated property tax collection this fiscal year. Personnel constitute 87.4% of the public safety budgets.

### **Special Revenue Funds**

Special Revenue Funds vary annually based on the number of grants received or projects planned in a given fund. The Grant Revenue Fund maintains a higher than normal request this year due to additional funding associated with the Southern Oregon Medical Workforce Development Center. The Hotel/Motel Tax Fund is the primary funding source for both the Economic Development Fund and the Sidewalk/Streetlight Fund. The Hotel/Motel Tax Fund

has a significant balance and staff is proposing a new transfer this year. The intent is to better utilize parks facilities to drive tourism by identifying and making improvements within the parks that will facilitate additional or bigger tournament play, bringing visitors from more than 50 miles and meeting the requirements of using the funds. Projects have not yet been identified and funds would only be transferred if eligible project(s) are identified and constructed. The American Rescue Plan Special Revenue Fund was added mid-year in FY 21-22 to transparently account for the revenues and expenditures of the \$5.2 million in federal funding the City has received. The ARPA funding has to be obligated by December 31, 2024 and spent by December 31, 2026.

### **Capital Projects Funds**

Capital Projects Funds vary each year depending on the number and cost of projects programmed. Transportation Fund revenues are expected to have a moderate increase this year. The Equipment Replacement Fund is primarily funded through General Fund transfers and allows long term planning for replacement of equipment large and small. This year includes slightly over \$1.1 million in vehicle and equipment replacements across all departments.

### **Enterprise Funds**

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

In the Airport Fund, both revenues and expenditures fluctuate depending on the grant funded projects that may occur. Ongoing projects this year include the construction of standby power, fencing and security upgrades, and the completion of the taxiway extension design. The Storm Drainage fund maintains a relatively steady state and will include the construction of grant-funded improvements in three different areas. The Water Fund continues to budget an aggressive capital improvement program at \$6.2 million. The budgeted ending fund balance of \$6.1 million is healthy, but declining due to increasing capital costs on critical infrastructure projects. The Off Street Parking Fund continues to struggle as expenditures exceed revenues. This is not apparent in the fund budget as any deficits are currently being covered by the ARPA fund. Additional changes to the fee structure will be necessary to reverse this trend.

It takes a team effort to prepare the proposed budget. Thank you to Department Heads and Finance staff for your hard work in collaborating on a comprehensive well thought out plan and for continuing to demonstrate outstanding fiscal management of our community's assets.

We look forward to presenting our plan to the Budget Committee. Thank you again for agreeing to dedicate your time to ensuring our community maintains a healthy balance between delivering outstanding service in a fiscally responsible manner.

Respectfully submitted,



Nikki Messenger, P.E.  
City Manager



# CITY OF ROSEBURG, OREGON

## BUDGET USER GUIDE

### 2023-2024 BUDGET

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

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

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

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

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

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

## BUDGET USER GUIDE, continued

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

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

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

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

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

The Budget Committee has the power to:

1. Limit the amount of tax which may be levied by the City. The total property tax levy or property tax rate may not exceed the amount shown in the approved budget document or the maximum rate allowed by law.
2. Establish a maximum for total permissible expenditures for each fund for the year. The Council, however, may adjust the committee approved spending level upwards of ten percent for each fund.



## BUDGET USER GUIDE, continued

3. Approve the budget as submitted or as revised. The function of the Budget Committee ends when the budget is approved. However, the Committee may meet from time to time at its discretion.

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

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

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

Finance Department staff balance all funds, and finalize and prints the proposed budget document.

After the proposed budget is prepared, the Budget Officer publishes the notice of Budget Committee meeting. The notice must be published one time in a newspaper of general circulation and posted on the city's website, five to thirty days before the scheduled budget committee meeting date.

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

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

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

## BUDGET USER GUIDE, continued

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

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

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

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

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

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

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

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

## BUDGET USER GUIDE, continued

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

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

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

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

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

## **CITY OF ROSEBURG, OREGON**

### **FINANCIAL MANAGEMENT POLICIES**

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

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

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

### **DEBT MANAGEMENT**

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

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

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

## **FINANCIAL MANAGEMENT POLICIES, continued**

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

### **FINANCIAL MANAGEMENT GOALS AND POLICIES**

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

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

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

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

#### **I. City of Roseburg Financial Management Goals**

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

## FINANCIAL MANAGEMENT POLICIES, continued

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

### II. City of Roseburg Financial Management Policies

#### A. Resource Planning and Allocation Policies

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

#### B. Accounting and Financial Practices Policies

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

## FINANCIAL MANAGEMENT POLICIES, continued

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

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

### C. Revenue Policies

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



## FINANCIAL MANAGEMENT POLICIES, continued

### D. Capital Improvements Policies

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

### E. Intergovernmental Revenue Assistance Policies

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

### F. Debt and Investment Management Policies

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

## FINANCIAL MANAGEMENT POLICIES, continued

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

### G. Organizational Policies

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

### H. Other Policies

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

## **FINANCIAL MANAGEMENT POLICIES, continued**

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

## CITY OF ROSEBURG, OREGON

### GENERAL INFORMATION

The City of Roseburg, county seat of Douglas County, is located in southwestern Oregon on Interstate Highway 5, approximately 70 miles south of Eugene and 125 miles north of the California state line. The City is situated on the South Umpqua River in the Umpqua Valley. Roseburg is the largest city in Douglas County and the 26<sup>th</sup> largest city in Oregon. The City of Roseburg was incorporated in 1872 and operates under the provisions of its own charter and applicable state law. The City provides a full range of municipal services including police and fire protection, parks and recreation facilities, streets, airport and planning. The City also operates water and storm drainage utility systems.

Date of incorporation	1872
Form of government	Council/Manager
Area in square miles	10.6
Population	23,804

#### Fire Protection:

Fire Stations	3
Fire Hydrants	1,375
Full Time Employees	42

#### Police Protection:

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

#### Water Utility:

Annual consumption in millions of gallons	1,455
Local storage in millions of gallons	10.7
Miles of water mains	198
Number of users	11,471

#### Streets:

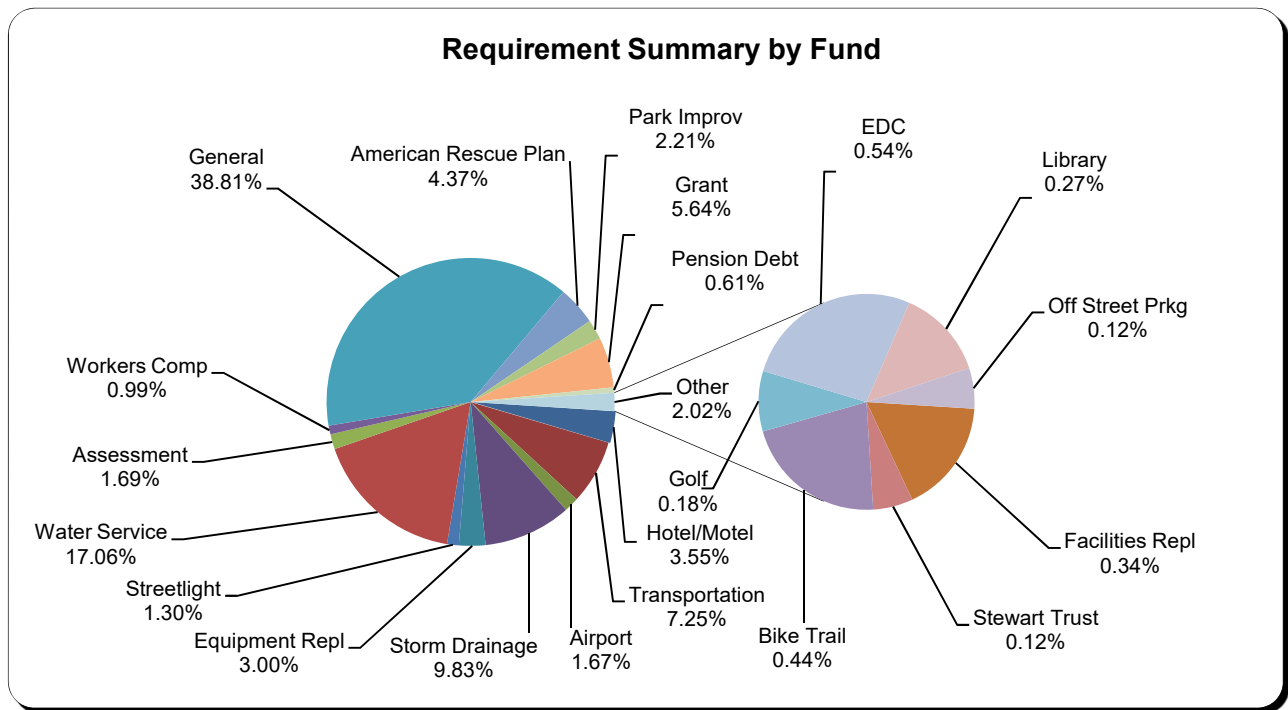
Miles of paved streets	132
Miles of unpaved streets	6

#### Parks and Recreation:

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

**CITY OF ROSEBURG, OREGON**  
**REQUIREMENT SUMMARY BY FUND**

The Requirement Budget Summary on the following page shows that the 2023-2024 proposed budget is \$3,866,023 more than the 2022-2023 adopted budget. This represents an increase of 3.85%. The General Fund, the City's largest governmental fund, represents 38.81% 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 \$102,200,687 or 97.98% of total proposed expenditures. The second plot represents funds totaling \$2,106,520 or approximately 2.02% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

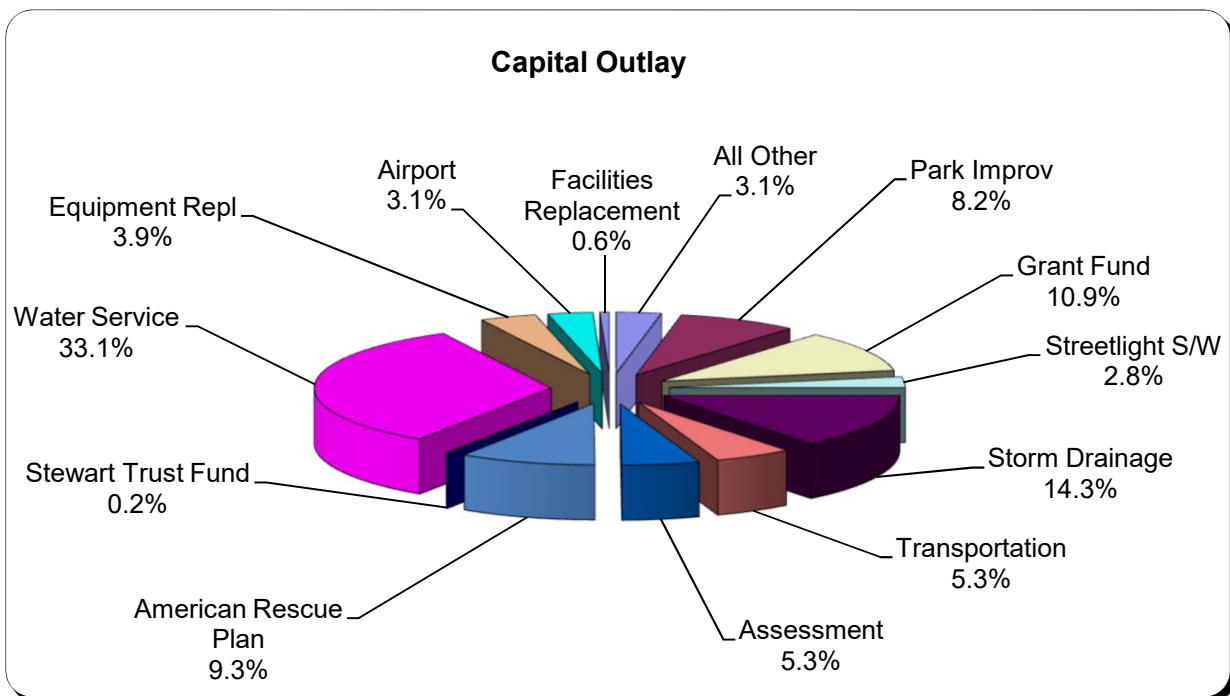
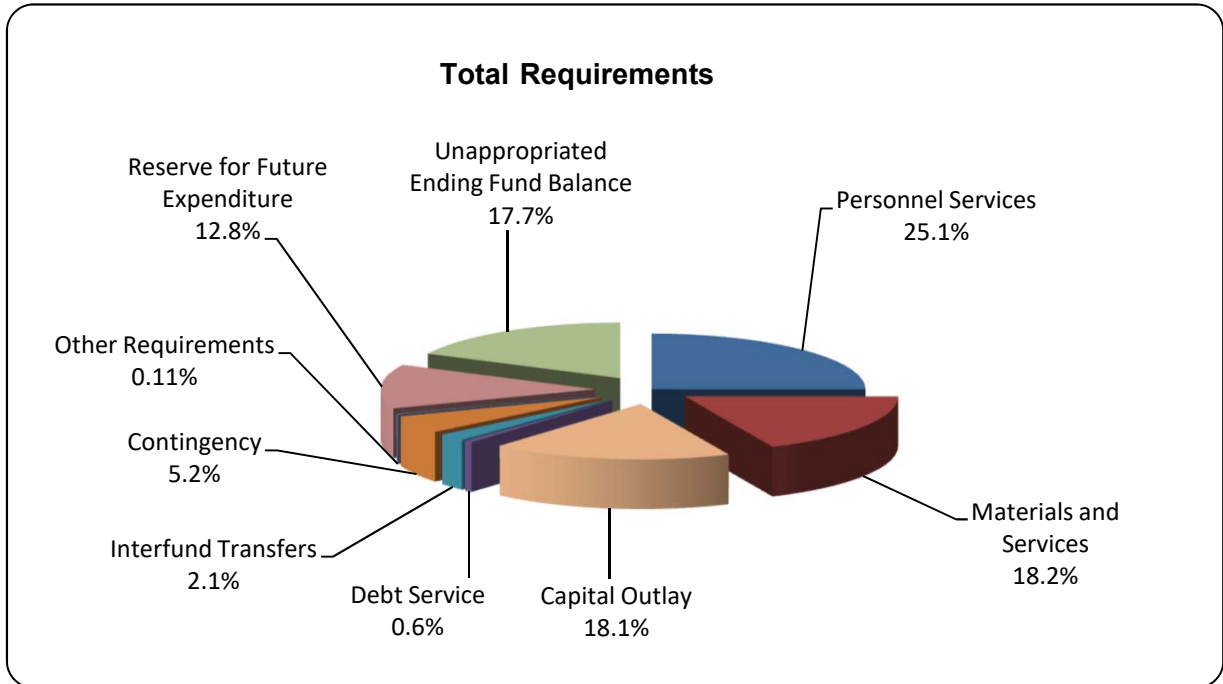
REQUIREMENT SUMMARY BY FUND  
2023-2024 BUDGET

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>FUND</u> <u>IDENTIFIER</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
34,888,339	36,425,429	37,548,595	100	General Fund	40,481,844	-	-
2,470,236	2,652,689	8,782,917	220	Grant Special Revenue Fund	5,878,737	-	-
1,931,277	2,697,067	2,692,888	240	Hotel/Motel Tax Fund	3,705,271	-	-
861,037	1,094,844	996,454	290	Streetlight/Sidewalk Fund	1,356,476	-	-
210,832	242,334	414,655	250	Bike Trail Fund	454,024	-	-
162,263	187,570	184,895	210	Golf Fund	190,173	-	-
343,758	387,482	395,818	230	Economic Development Fund	565,907	-	-
279,425	222,347	266,498	270	Library Special Fund	283,776	-	-
-	2,618,599	4,881,688	283	American Rescue Plan Fund	4,555,420	-	-
1,694,551	1,705,455	1,658,667	340	Assessment Improvement Fund	1,764,168	-	-
114,649	116,118	109,816	710	Stewart Trust Fund	125,893	-	-
559,330	585,201	595,114	420	Pension Bond Debt Service Fund	639,786	-	-
5,084,514	6,882,924	7,049,938	310	Transportation Fund	7,567,191	-	-
727,117	579,869	700,526	320	Park Improvement Fund	2,307,093	-	-
2,488,563	1,849,869	2,393,474	330	Equipment Replacement Fund	3,129,971	-	-
403,937	345,395	386,785	360	Facilities Replacement Fund	359,091	-	-
6,497,361	7,250,860	9,763,464	560	Storm Drainage Fund	10,252,200	-	-
79,512	102,743	356,915	510	Off Street Parking Fund	127,656	-	-
1,247,332	1,257,141	1,904,251	520	Airport Fund	1,744,883	-	-
17,832,858	19,430,927	18,199,863	530	Water Service Fund	17,790,048	-	-
1,200,772	1,197,642	1,157,963	610	Workers' Compensation Fund	1,027,599	-	-
<u>79,077,663</u>	<u>87,832,505</u>	<u>100,441,184</u>		<b>TOTAL REQUIREMENTS</b>	<u>104,307,207</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**REQUIREMENT SUMMARY BY CLASSIFICATION**

The City of Roseburg's requirements by classification are shown on the following page. As the first graph illustrates, expenditures for personnel services represent 25.1% of the total budget, materials and services represents 18.2% and capital outlay 18.1% of the total budget.

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





CITY OF ROSEBURG, OREGON

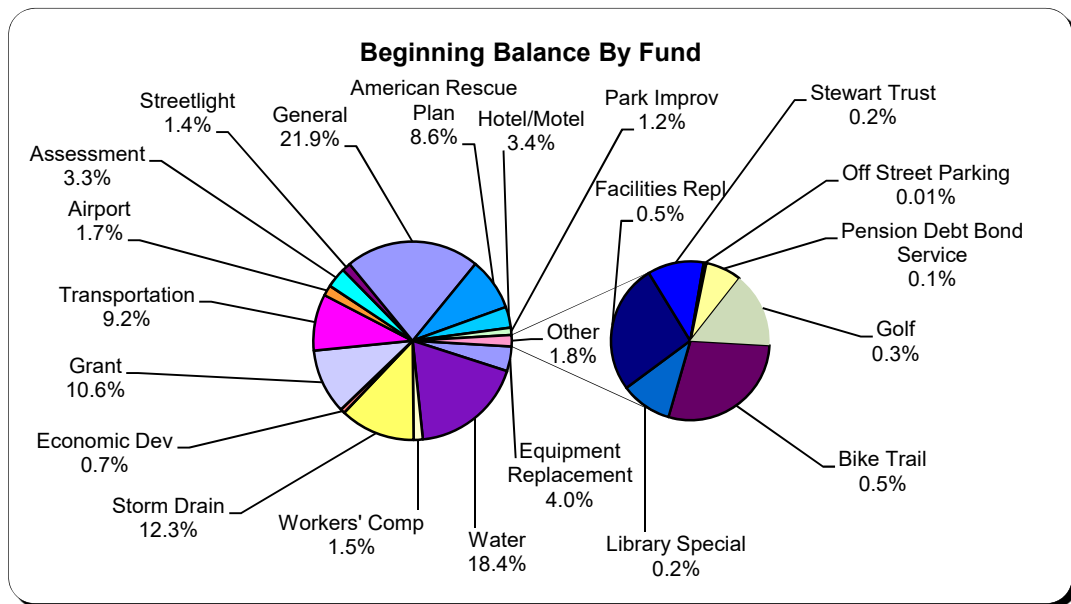
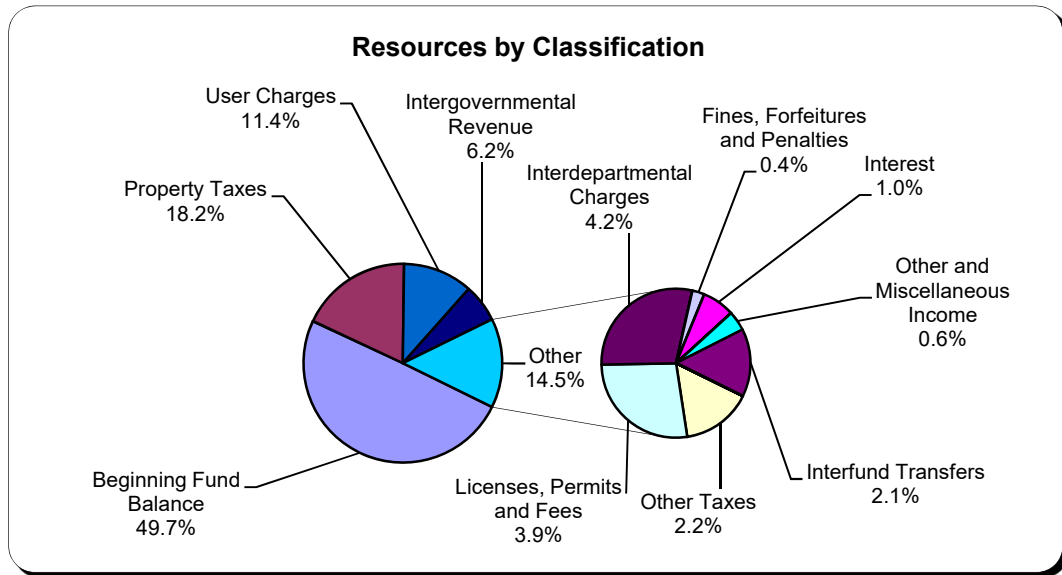
REQUIREMENT SUMMARY BY CLASSIFICATION  
2023-2024 BUDGET

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2023-2023</u>	<u>APPROVED</u> <u>2023-2023</u>	<u>ADOPTED</u> <u>2023-2023</u>
21,774,694	22,661,576	25,237,986	Personnel Services	26,141,856	-	-
11,103,000	11,152,450	18,189,459	Materials and Services	19,000,500	-	-
5,616,769	7,053,560	19,415,500	Capital Outlay	18,900,646	-	-
600,179	621,371	635,625	Debt Service	658,154	-	-
1,534,076	1,947,134	1,652,548	Interfund Transfers	2,234,482	-	-
-	-	5,348,395	Contingency	5,387,595	-	-
95,318	104,186	141,000	Other Requirements	111,000	-	-
-	-	10,678,129	Reserve for Future Expenditure	13,365,621	-	-
38,353,627	44,292,228	19,142,542	Unappropriated Ending Fund Balance	18,507,353	-	-
<u>79,077,663</u>	<u>87,832,505</u>	<u>100,441,184</u>	TOTAL REQUIREMENTS	<u>104,307,207</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 \$51,835,969 or 49.7% of the City's resources. Property taxes are \$19,021,700 or 18.2% of the budget. Of this total, current year property taxes are \$18,331,700.

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 21.9% of all beginning fund balances with a proposed carry forward of \$11,330,500. The Water Fund projects \$9,525,509, Storm Drainage \$6,351,962, and the Transportation Fund \$4,758,635 for beginning fund balances.



CITY OF ROSEBURG, OREGON

RESOURCE SUMMARY BY CLASSIFICATION  
2023-2024

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
32,555,227	38,353,627	42,369,573	Beginning Fund Balance	51,835,969	-	-
17,183,823	17,280,355	18,164,100	Property Taxes	19,021,700	-	-
1,811,860	2,300,492	2,000,000	Other Taxes	2,325,000	-	-
3,587,259	3,693,590	3,816,413	Licenses, Permits and Fees	4,109,848	-	-
3,975,043	4,053,487	4,182,650	Interdepartmental Charges	4,375,739	-	-
11,220,015	10,762,349	11,619,280	User Charges	11,845,524	-	-
384,730	394,908	652,500	Fines, Forfeitures and Penalties	399,000	-	-
6,231,992	8,570,394	15,611,020	Intergovernmental Revenue	6,437,945	-	-
276,920	247,470	242,700	Interest	1,074,500	-	-
-	1,863	-	Assessment Collections	-	-	-
221,141	161,711	130,400	Other and Miscellaneous Income	647,500	-	-
1,534,076	1,947,134	1,652,548	Interfund Transfers	2,234,482	-	-
95,577	65,125	-	Reimbursements	-	-	-
<u>79,077,663</u>	<u>87,832,505</u>	<u>100,441,184</u>	<b>TOTAL RESOURCES</b>	<u>104,307,207</u>	-	-

**CITY OF ROSEBURG, OREGON**

**PROPERTY TAXES  
2023-2024 BUDGET**

**2023-2024 CURRENT PROPERTY TAX REQUIREMENTS**

FUND	2023-2024 ADOPTED RATE	2023-2024 ESTIMATED \$ LEVY	LESS ESTIMATES		TOTAL DEDUCTIONS	2023-2024 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%		
CITY-WIDE LEVIES:						
General Fund **	8.4774	19,925,761	398,515	1,195,546	1,594,061	18,331,700
<b>TOTALS</b>	<b>8.4774</b>	<b>19,925,761</b>	<b>398,515</b>	<b>1,195,546</b>	<b>1,594,061</b>	<b>18,331,700</b>

Estimated assessed valuation for City-wide levies is \$2.298 billion, a 3.6% increase over last year actuals. The above tax rates are calculated before compression in accordance with Oregon Revised Statutes.



**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 2023-2024 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2023	2023-2024			LESS RESERVES FOR FUTURE	ESTIMATED FUND BALANCE JUNE 30, 2024
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY		
General Fund	11,330,500	29,151,344	31,639,685	1,000,000	-	7,842,159
Special Revenue Funds:						
Grant Special Revenue	5,492,357	386,380	4,755,910	-	1,122,827	-
Hotel/Motel Tax	1,765,271	1,940,000	2,195,867	-	1,509,404	-
Streetlight/Sidewalk	734,196	622,280	621,360	735,116	-	-
Bike Trail	272,134	181,890	295,000	159,024	-	-
Golf	146,088	44,085	70,860	119,313	-	-
Economic Development Fund	376,205	189,702	312,828	-	253,079	-
Library Special Fund	99,776	184,000	189,000	-	94,776	-
American Rescue Plan	4,435,420	120,000	3,100,000	-	1,455,420	-
Assessment Improvement	1,714,168	50,000	1,140,000	-	624,168	-
Stewart Trust	109,593	16,300	30,000	-	95,893	-
Debt Service Funds:						
Pension Bond Debt Service Fund	70,386	569,400	547,500	-	-	92,286
Capital Projects Funds:						
Transportation	4,758,635	2,808,556	2,597,146	-	4,970,045	-
Park Improvement	627,093	1,680,000	1,580,000	-	727,093	-
Equipment Replacement	2,094,971	1,035,000	818,459	-	2,311,512	-
Facilities Replacement	251,591	107,500	157,687	-	201,404	-
Enterprise Funds:						
Storm Drainage	6,351,962	3,900,238	3,804,502	1,000,000	-	5,447,698
Off Street Parking	4,756	122,900	127,240	416	-	-
Airport	893,219	851,664	959,665	785,218	-	-
Water Service	9,525,509	8,264,539	11,664,838	1,000,000	-	5,125,210
Internal Service Fund:						
Workers' Compensation	782,139	245,460	439,091	588,508	-	-
	<b>51,835,969</b>	<b>52,471,238</b>	<b>67,046,638</b>	<b>5,387,595</b>	<b>13,365,621</b>	<b>18,507,353</b>

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS  
2023-2024 BUDGET

<u>ACTUAL</u> <u>2020-21</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<b><u>General Fund</u></b>			
<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	City Manager's Department	<b>7.00</b>		
7.30	6.30	6.30	Finance and Mgmt Services			
2.50	3.00	3.00	Finance	6.30		
			Information Technology	0.00		
<b>9.80</b>	<b>9.30</b>	<b>9.30</b>	Total Finance and Mgmt Services	<b>6.30</b>	<b>0.00</b>	<b>0.00</b>
<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	Community Development Department	<b>7.00</b>		
<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	Library	<b>3.50</b>		
			Public Works Department:			
7.00	7.00	7.00	Engineering Division	7.00		
3.00	3.00	3.00	Administration Division	3.00		
3.00	3.00	3.00	Building Maintenance Division	3.00		
12.60	12.60	12.60	Street Division	12.60		
<b>25.60</b>	<b>25.60</b>	<b>25.60</b>	Total Public Works	<b>25.60</b>	<b>0.00</b>	<b>0.00</b>
			Parks and Recreation Dept:			
2.25	2.25	2.25	Administration	2.25		
13.00	13.00	13.00	Parks Maintenance Division	13.00		
<b>15.25</b>	<b>15.25</b>	<b>15.25</b>	Total Parks and Recreation	<b>15.25</b>	<b>0.00</b>	<b>0.00</b>
<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	Municipal Court	<b>3.20</b>		
<b>43.00</b>	<b>43.00</b>	<b>44.50</b>	Police Department	<b>44.50</b>		
<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	Fire Department	<b>43.00</b>		
<b>154.35</b>	<b>153.85</b>	<b>155.35</b>	<b>Total General Fund</b>	<b>155.35</b>	<b>0.00</b>	<b>0.00</b>
			<b><u>Water Service Fund</u></b>			
6.00	6.00	6.00	Production Department	6.00		
11.00	11.00	11.00	Transmission and Distribution	11.00		
<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>Total Water Service Fund</b>	<b>17.00</b>	<b>0.00</b>	<b>0.00</b>
<b>171.35</b>	<b>170.85</b>	<b>172.35</b>	<b>TOTAL POSITIONS</b>	<b>172.35</b>	<b>0.00</b>	<b>0.00</b>

## **CITY OF ROSEBURG, OREGON**

### **ORGANIZATIONAL CHART**

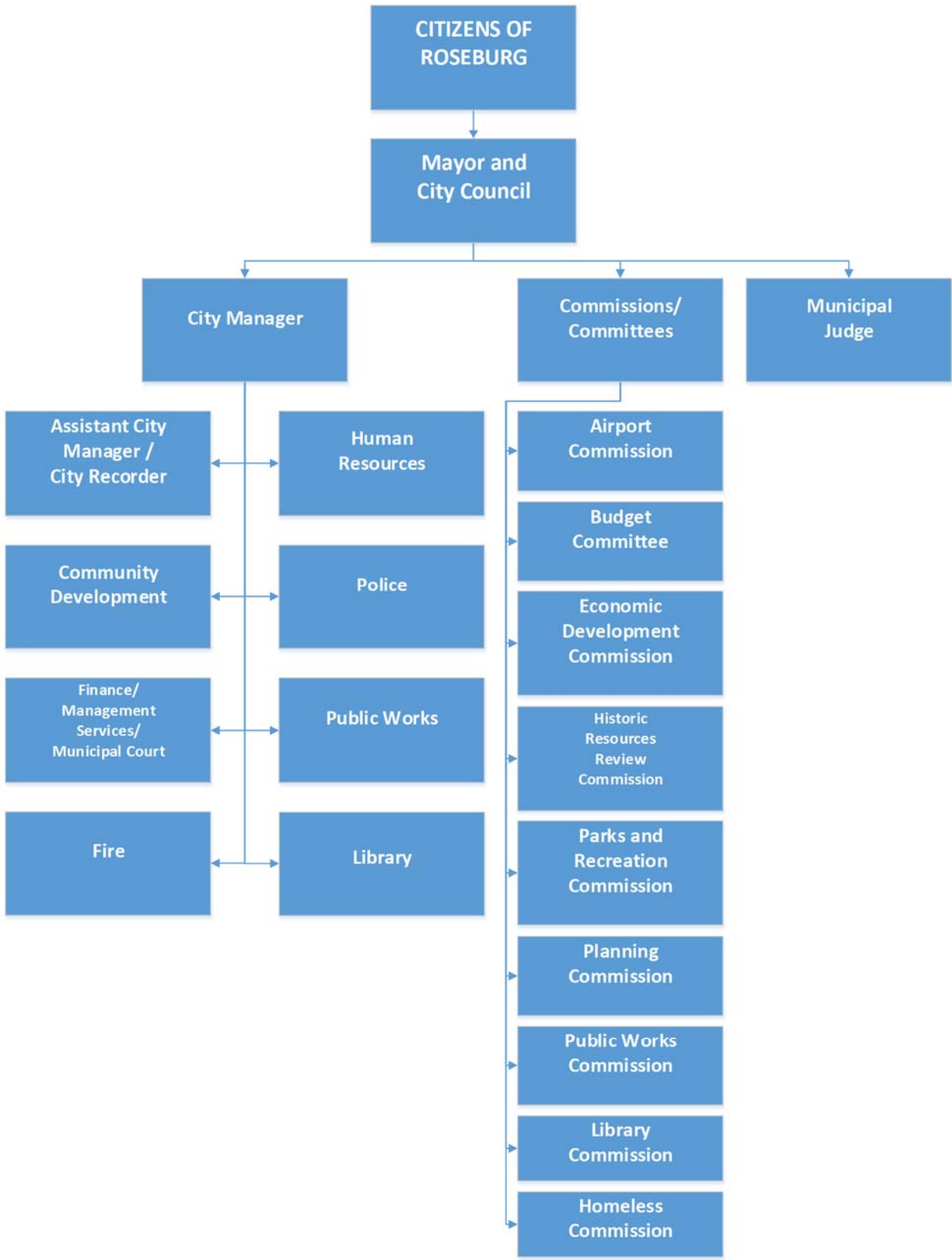
The City of Roseburg is a municipal corporation first organized in 1872. The Roseburg City Council is elected to serve as the governing body for Roseburg's 23,804 citizens. The Mayor, who presides at the Council meetings, is elected for a two-year term. The City is divided into four wards with two Council members per ward. Council members serve a four-year term with one Council position in each ward being up for election every two years.

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

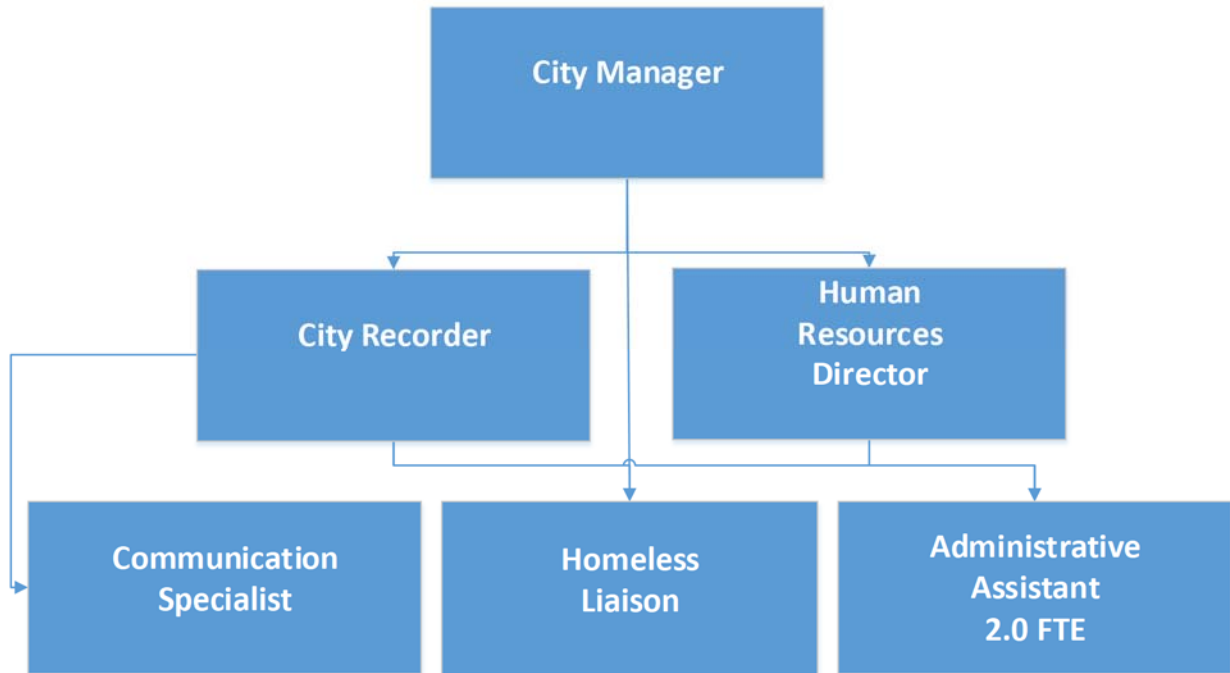
In addition, City Council has nine advisory commissions and committees composed of citizens of Roseburg to assist in the decision making process.



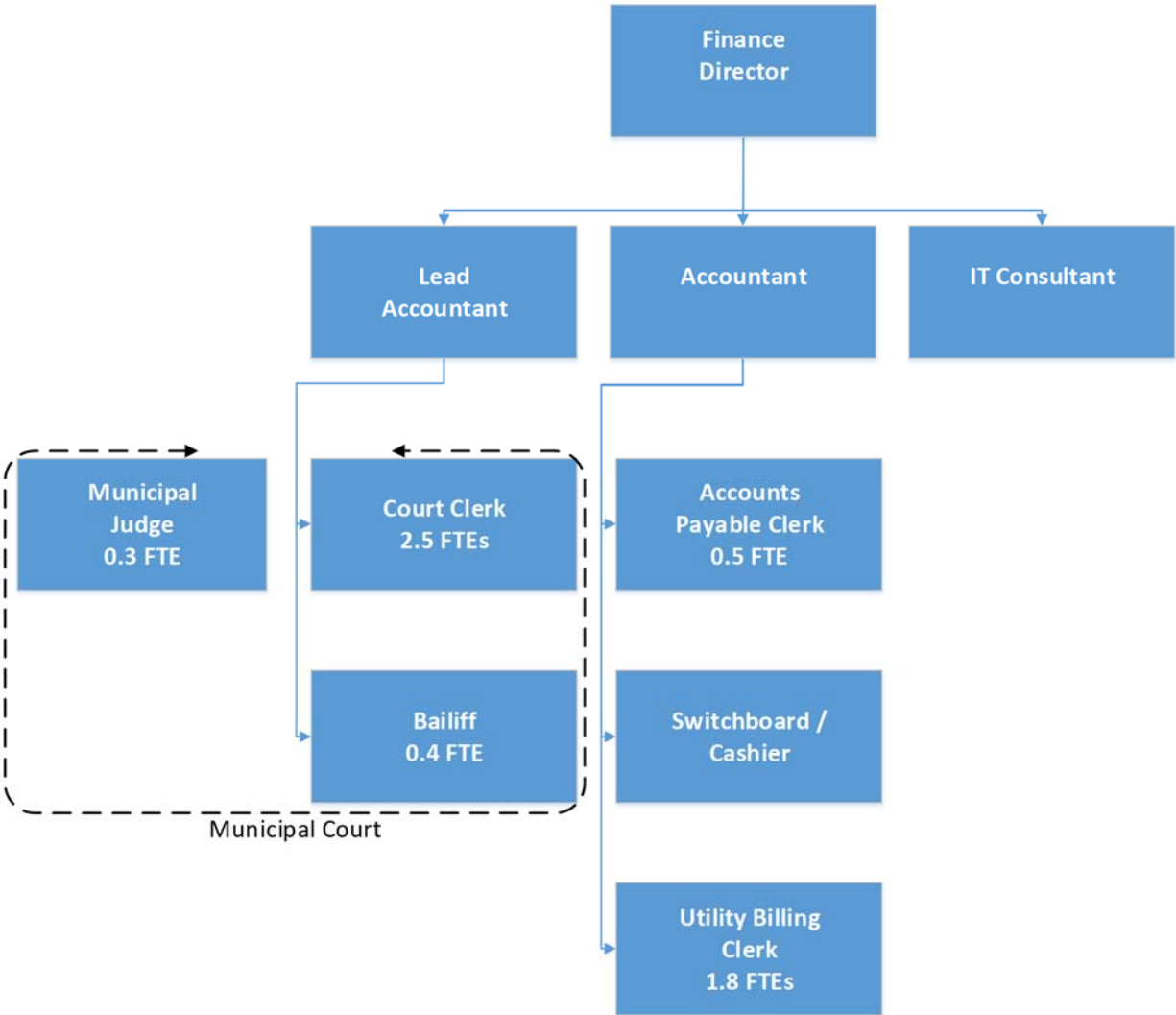
# CITY OF ROSEBURG



# CITY OF ROSEBURG Administration

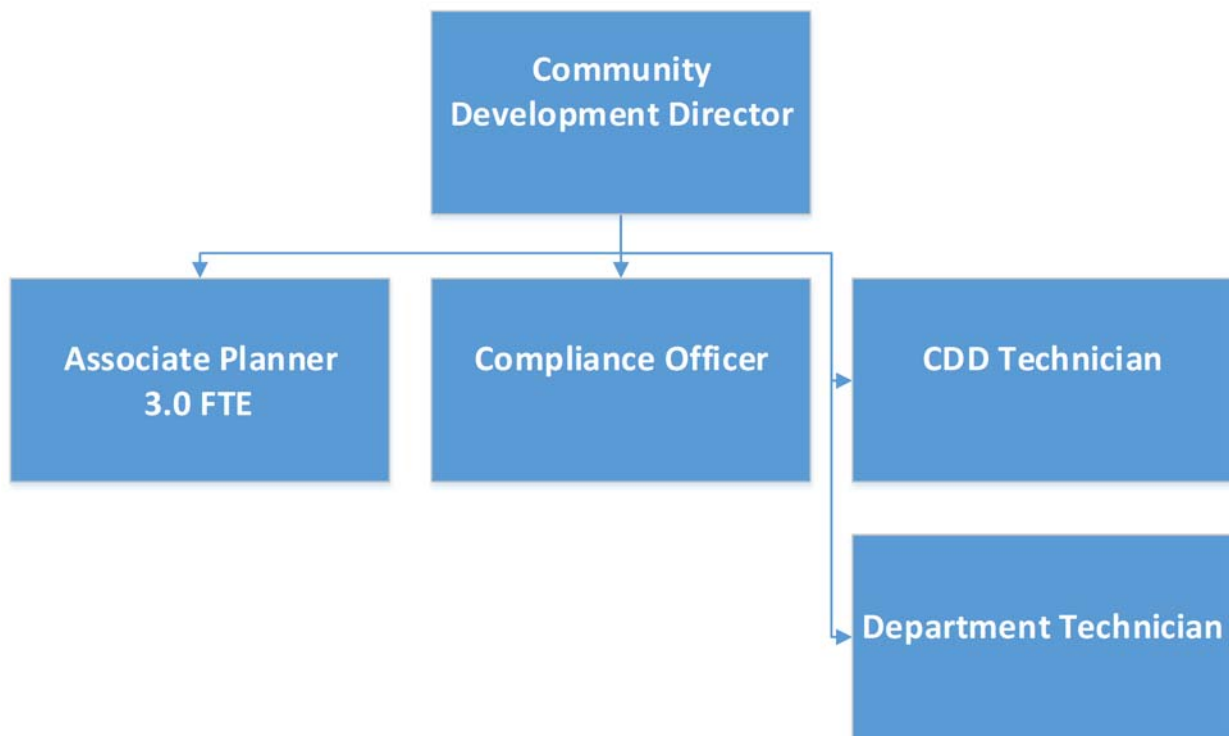


**CITY OF ROSEBURG**  
**Finance and Management Services and**  
**Municipal Court**

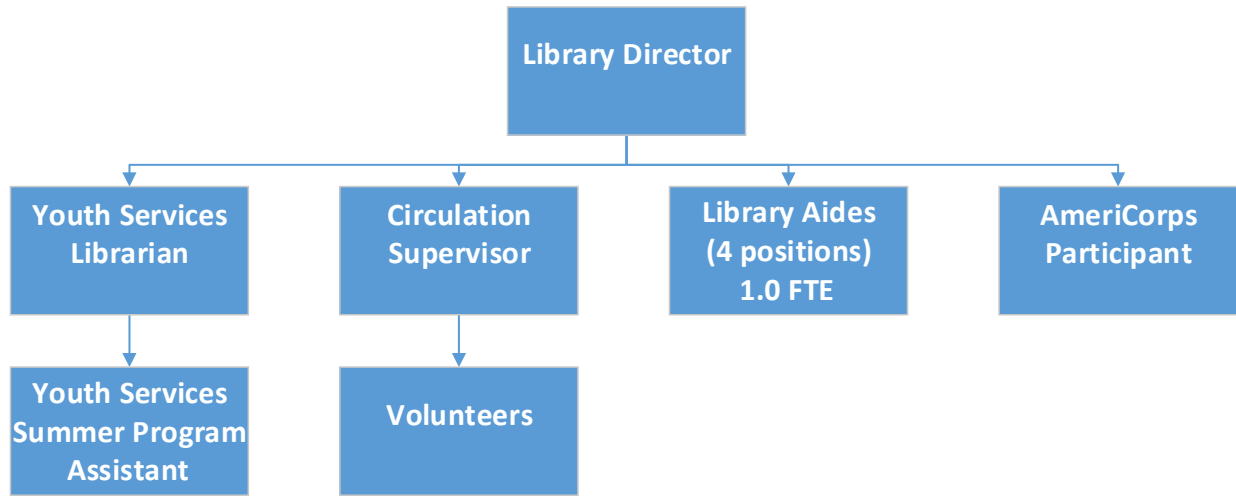


# CITY OF ROSEBURG

## Community Development Department

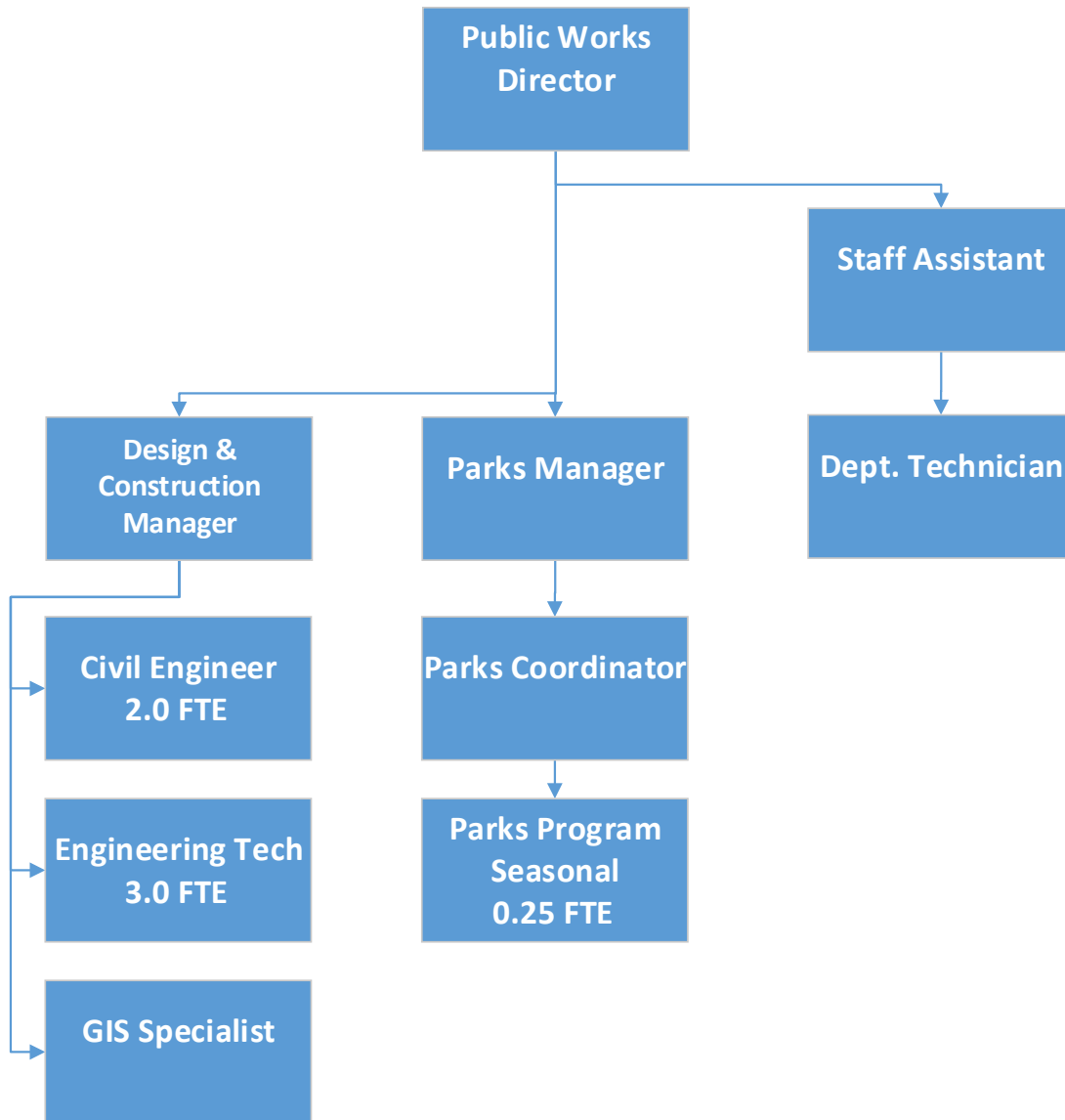


# CITY OF ROSEBURG Library



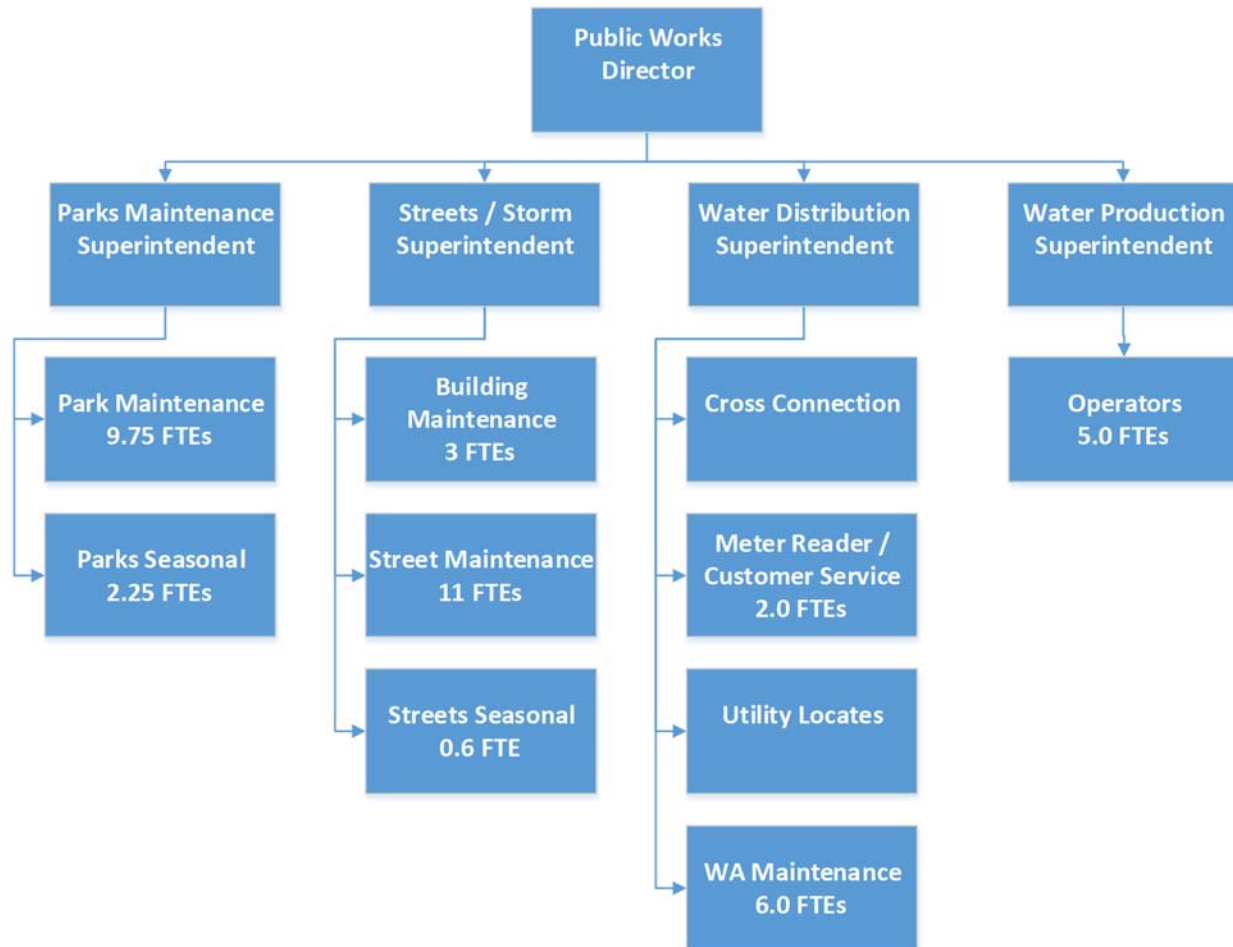
# CITY OF ROSEBURG

## Public Works Administration / Engineering & Construction

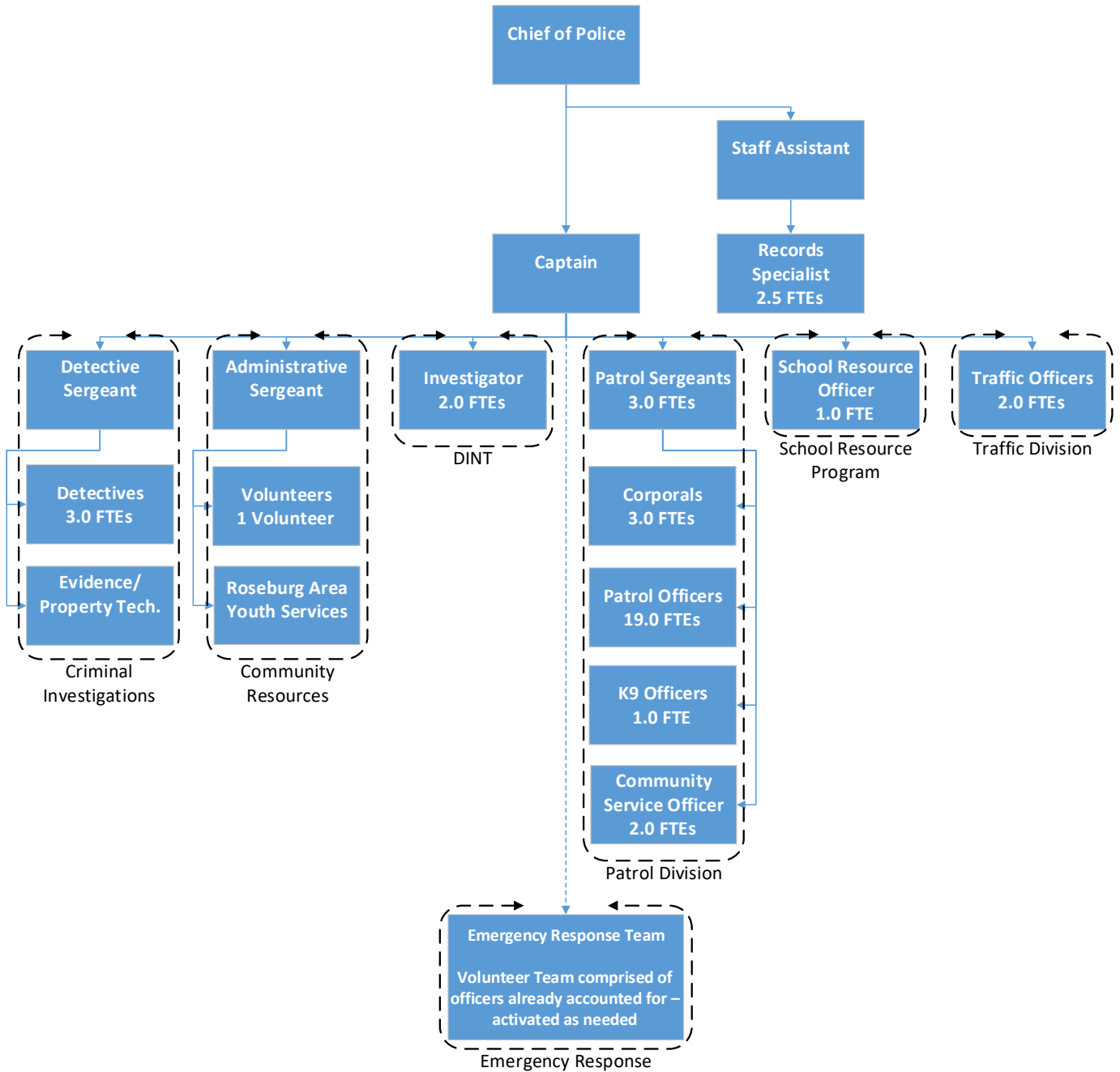


# CITY OF ROSEBURG

## Public Works Operations & Maintenance

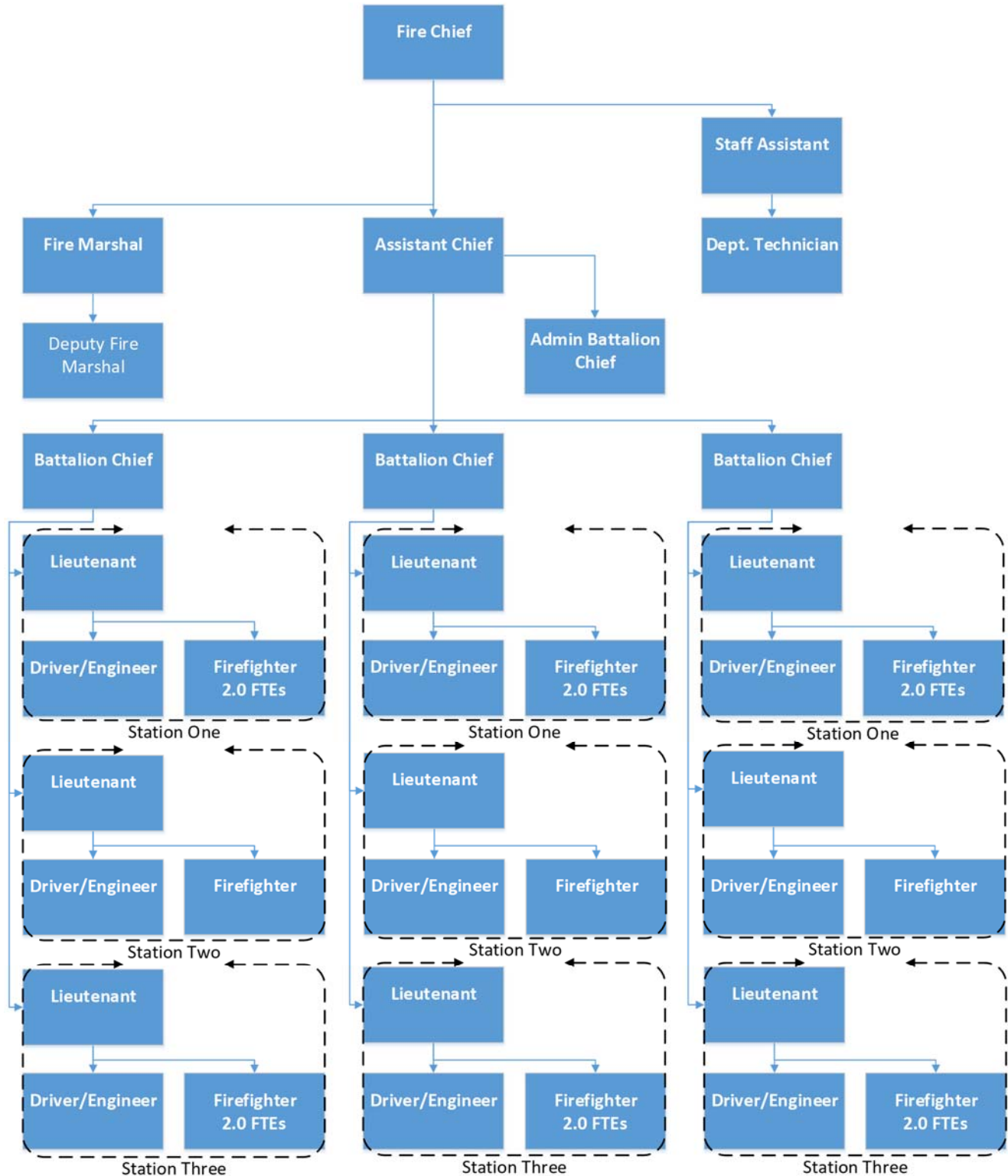


# CITY OF ROSEBURG Police Department





# CITY OF ROSEBURG Fire Department





**CITY OF ROSEBURG, OREGON**

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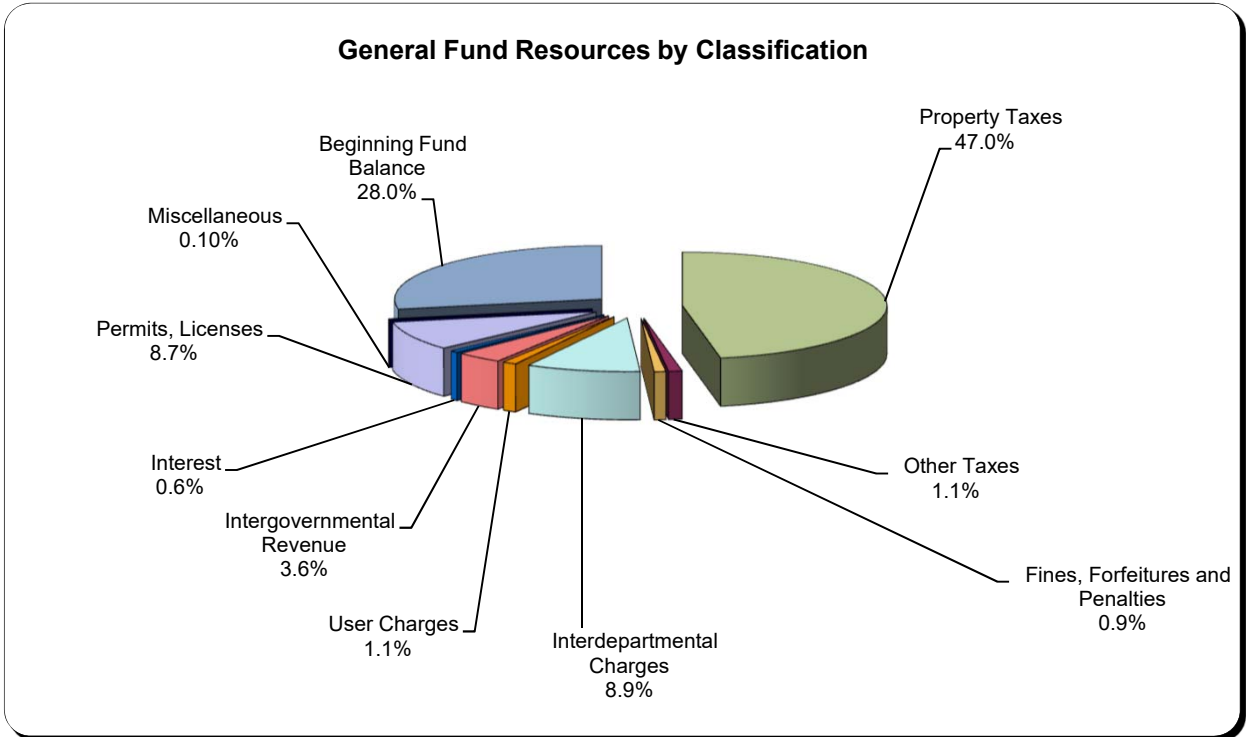
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**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND RESOURCES**

Total General Fund operating revenues are \$1,683,514 more than the 2022-2023 budget. Property taxes are increasing by approximately 4.72%, however as a percentage of total resources it represents 46.9%. Other significant resources include shared revenues from the State of Oregon (liquor, marijuana, and tobacco taxes), franchise fees and charges to other funds for services provided.

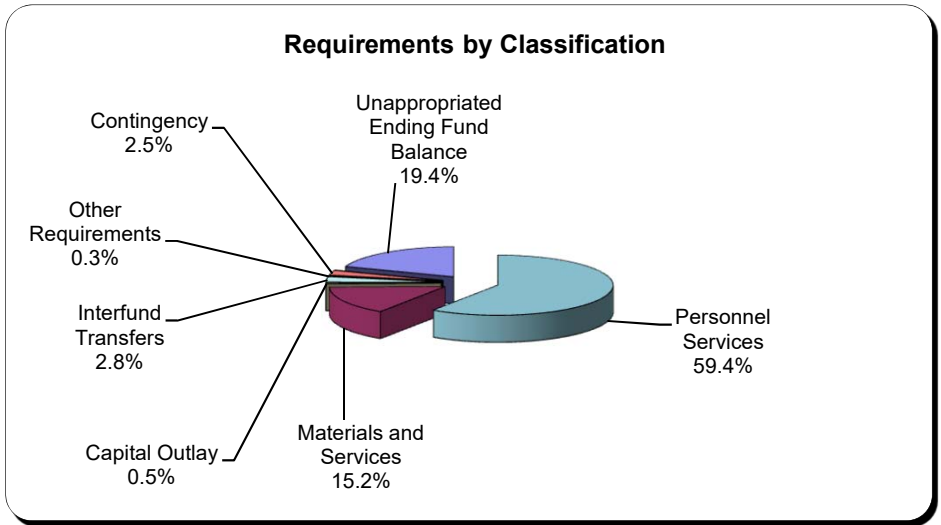
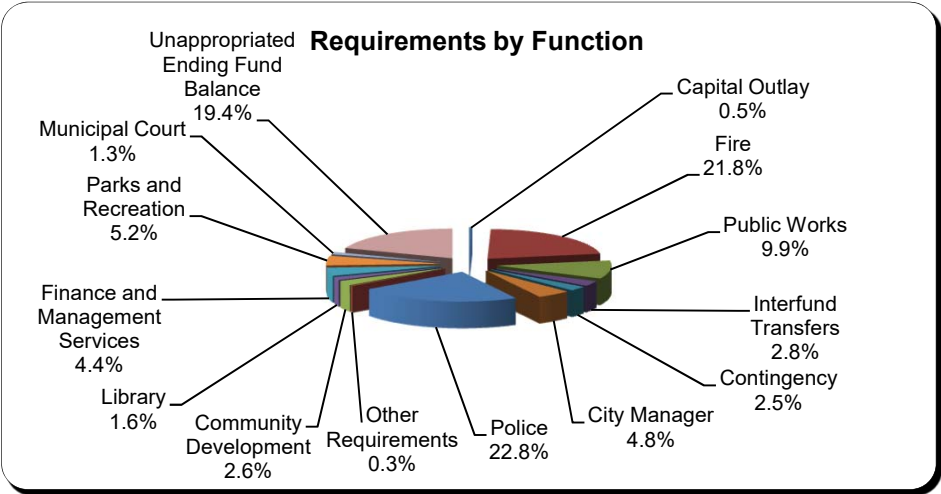


			<u>CITY OF ROSEBURG, OREGON</u>			
<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	SUMMARY	<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>GENERAL FUND (100)</u>			
			RESOURCES:			
17,060,844	17,267,071	18,164,100	Property Taxes	19,021,700	-	-
122,979	13,284	-	Land Sales	-	-	-
424,354	482,392	500,000	Other Taxes	425,000	-	-
3,078,753	3,176,058	3,276,350	Licenses, Permits, and Fees	3,526,758	-	-
			Charges for Services:			
384,424	385,050	452,500	Fines Forfeitures and Penalties	364,000	-	-
3,218,515	3,337,427	3,433,478	Interdepartmental Charges	3,580,879	-	-
409,353	427,823	426,000	User Charges	436,500	-	-
1,494,310	1,192,537	1,100,402	Intergovernmental Revenue	1,455,007	-	-
78,572	70,069	55,000	Interest	250,000	-	-
17,971	46,197	10,000	Miscellaneous	41,500	-	-
<hr/> 26,290,075	<hr/> 26,397,908	<hr/> 27,417,830	Total Operating Revenues	<hr/> 29,101,344	<hr/> -	<hr/> -
10,000	1,592	50,000	Interfund Transfers	50,000	-	-
100,004	25,685	-	Proceeds From Asset Sales	-	-	-
20,882	11,435	-	Reimbursements	-	-	-
8,467,378	9,988,809	10,080,765	Beginning Fund Balance	11,330,500	-	-
<hr/> <u>34,888,339</u>	<hr/> <u>36,425,429</u>	<hr/> <u>37,548,595</u>	TOTAL RESOURCES	<hr/> <u>40,481,844</u>	<hr/> <u>-</u>	<hr/> <u>-</u>

**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 45.9% of the total. Other operating departments represent 28.5% 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 59.4% of total requirements and 76% of the anticipated expenditures in the General Fund (total requirements less contingency, reserve and unappropriated ending fund balance). Reserve for future expenditure and contingency total \$1,000,000 and represent 2.5% of fund expenditures of \$40,481,844.



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	SUMMARY	<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100)</u>						
REQUIREMENTS:						
Operating Budget:						
20,020,630	20,829,509	23,222,458	Personnel Services	24,046,265	-	-
3,851,515	3,888,517	4,914,938	Materials and Services	6,170,880	-	-
<hr/>	<hr/>	<hr/>	Total Operating Budget	<hr/>	<hr/>	<hr/>
23,872,145	24,718,026	28,137,396		30,217,145	-	-
7,067	61,156	42,500	Capital Outlay	183,540	-	-
925,000	945,000	966,000	Interfund Transfers	1,128,000	-	-
95,318	104,186	141,000	Other Requirements	111,000	-	-
<hr/>	<hr/>	<hr/>	Total Expenditures	<hr/>	<hr/>	<hr/>
24,899,530	25,828,368	29,286,896		31,639,685	-	-
-	-	-	Reserved for Future Expenditure	-	-	-
-	-	979,000	Contingency	1,000,000	-	-
9,988,809	10,597,061	7,282,699	Unappropriated Ending Fund Balance	7,842,159	-	-
<hr/>	<hr/>	<hr/>	Total Fund Balance	<hr/>	<hr/>	<hr/>
9,988,809	10,597,061	8,261,699		8,842,159	-	-
<hr/>	<hr/>	<hr/>	TOTAL REQUIREMENTS	<hr/>	<hr/>	<hr/>
34,888,339	36,425,429	37,548,595		40,481,844	-	-

GENERAL FUND (100)

OPERATING BUDGET BY DEPARTMENT						
1,091,395	1,127,559	1,384,232	City Manager	1,955,414	-	-
1,419,399	1,494,237	1,686,158	Finance and Management Services	1,798,393	-	-
836,826	883,465	953,132	Community Development	1,051,353	-	-
467,855	508,149	572,487	Library	664,864	-	-
3,013,268	3,142,490	3,994,139	Public Works	4,022,509	-	-
1,801,792	1,746,550	2,021,019	Parks and Recreation	2,109,975	-	-
506,056	535,040	549,585	Municipal Court	544,688	-	-
7,389,193	7,412,174	8,717,880	Police Department	9,247,982	-	-
7,346,361	7,868,362	8,258,764	Fire Department	8,821,967	-	-
<hr/>	<hr/>	<hr/>	TOTAL OPERATING BUDGET BY DEPARTMENT	<hr/>	<hr/>	<hr/>
23,872,145	24,718,026	28,137,396		30,217,145	-	-





**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**RESOURCES**

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

CITY OF ROSEBURG, OREGON

ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023			PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			GENERAL FUND (100) - REVENUES				
8,467,378	9,988,809	10,080,765	00-00-301000	BEGINNING FUND BALANCE	11,330,500	-	-
			REVENUES - (100)				
16,164,821	16,707,509	17,483,100	70-40-311100	Current Year Property Taxes	18,331,700	-	-
867,847	524,852	650,000	70-40-311200	Prior Years' Property Taxes	650,000	-	-
122,979	13,284	-	70-40-311300	Land Sales	-	-	-
28,176	34,710	31,000	70-40-311400	In Lieu of Taxes	40,000	-	-
11	4,362	-	00-00-311500	Penalties and Interest	-	-	-
424,354	482,392	500,000	70-40-315200	Marijuana 3%	425,000	-	-
7,965	19,485	11,000	30-10-321100	Public Works	10,000	-	-
41,148	46,224	45,000	50-10-321102	Planning Fees	50,000	-	-
30,000	30,000	30,000	10-10-321104	Garbage Permits	30,000	-	-
48,043	44,584	45,000	40-10-321120	Parks Department Fees	50,000	-	-
64,176	57,905	60,000	10-10-321149	Other Licenses	57,000	-	-
10	-	-	50-10-321510	Miscellaneous Building Fees	-	-	-
5,878	45,182	25,000	50-10-321525	Derelict Building Fees	25,000	-	-
317,852	387,598	398,717	78-40-321700	Gas Franchise Fees	524,645	-	-
1,770,059	1,754,661	1,839,467	78-40-321720	Electric Franchise Fees	1,960,000	-	-
275,959	278,090	280,000	78-40-321740	Telephone Franchise Fees	285,000	-	-
129,401	130,881	131,000	78-40-321760	Cable TV Franchise Fees	131,000	-	-
289,592	282,645	306,969	78-40-321780	Water Utility Franchise Fees	297,488	-	-
98,670	98,803	104,197	00-00-321800	Storm Drainage Franchise Fees	106,625	-	-
289,397	275,567	300,000	20-10-322101	Fines	225,000	-	-
18,074	21,474	20,000	20-10-322105	Court Costs	23,000	-	-
2,500	3,500	2,500	20-10-322125	Police-Impound Admin Fee	3,000	-	-
8,245	9,920	10,000	20-10-322135	Court Appointed Attorney Fees	9,000	-	-
66,208	74,589	80,000	20-10-322140	Criminal Fines	70,000	-	-
-	-	40,000	80-40-385120	Court Collections	34,000	-	-
193,549	9,757	-	20-20-331140	Federal Grants	11,500	-	-
-	-	60,000	50-20-332100	State Grants-OPIOID	250,000	-	-
14,000	-	15,800	40-20-332120	State Grants	146,790	-	-
485,360	454,397	455,000	78-40-332520	Liquor State Subventions	464,416	-	-
23,928	20,380	17,800	78-40-332530	Tobacco State Subventions	17,377	-	-
101,078	39,534	40,000	78-40-332540	Marijuana Subventions	43,000	-	-
288,061	285,935	310,000	78-40-332710	State Revenue Sharing	305,000	-	-
13,821	10,120	10,000	20-20-332725	Hazardous Materials Revenue	10,000	-	-
9,393	53,431	10,000	30-20-332730	Other	20,000	-	-
15,000	15,000	15,000	20-20-333210	Contracted Services	15,450	-	-
274,603	263,367	125,000	20-20-334100	Intergovernmental Revenue-Local	125,000	-	-
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf	6,000	-	-
34,432	35,415	34,389	10-10-341125	Interdept Charges-Hotel/Motel	36,885	-	-
84,335	88,655	89,422	10-10-341129	Interdept Charges-Sidewalk	91,360	-	-
1,112,217	1,138,693	1,168,234	10-10-341131	Interdept Charges-Transportation	1,193,446	-	-
75,517	40,616	41,802	10-10-341135	Interagency - Urban Renewal	46,474	-	-
15,028	15,529	15,913	30-10-341136	Interdept Charges-Facilities	16,287	-	-
2,659	2,879	5,918	10-10-341151	Interdept Charges-OSP	6,000	-	-
114,579	110,985	110,748	10-10-341152	Interdept Charges-Airport	119,725	-	-
1,209,377	1,271,585	1,322,007	10-10-341153	Interdept Charges-Water	1,361,579	-	-
13,863	11,459	8,524	10-10-341155	Interdept Charges-Economic Development	10,328	-	-
607,044	635,939	652,623	10-10-341156	Interdept Charges-Storm	719,548	-	-
18,981	20,288	19,700	10-10-341161	Interdept Charges-Work Comp	19,721	-	-
-	3,000	-	00-00-342120	Land Lease	18,000	-	-
323,905	324,687	325,000	10-10-343280	User Fees-Service Area Fee	325,000	-	-
22,105	25,617	22,000	10-10-343810	Lien Search Fee	20,000	-	-
3,043	14,590	25,000	20-10-343910	Fire Suppression Fees	25,000	-	-
13,206	20,737	15,000	20-10-343920	Fire Prevention Fees	16,000	-	-
-	-	-	00-00-344115	Finance Fee	1,000	-	-
4,323	4,056	2,000	40-10-344250	Parks Administration Fee	4,000	-	-

CITY OF ROSEBURG, OREGON

ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023			PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			<u>GENERAL FUND (100) - REVENUES</u>				
11,407	13,975	10,000	20-10-344510	Police Administrative Fee	15,000	-	-
13,408	1,192	5,000	20-10-344610	Fire Administrative Fee	5,000	-	-
16,801	20,291	20,000	40-10-344710	Library Card	23,000	-	-
1,155	2,678	2,000	40-10-344720	Library Miscellaneous	2,500	-	-
(901)	3,027	-	30-30-361200	Abatement	3,500	-	-
78,561	65,707	55,000	60-40-371100	Interest Income	250,000	-	-
315	11,260	-	20-20-381110	Contributions	-	-	-
18,557	28,910	10,000	80-40-385100	Miscellaneous	20,000	-	-
10,000	1,592	-	85-40-391270	Transfers - Library Special Revenue	-	-	-
-	-	50,000	85-40-391283	Transfers-ARPA Special Revenue	50,000	-	-
100,004	25,685	-	90-40-392100	Proceeds From Asset Sales	-	-	-
20,882	11,435	-	99-40-392300	Reimbursements	-	-	-
<u>26,420,961</u>	<u>26,436,620</u>	<u>27,467,830</u>	Total		<u>29,151,344</u>	-	-
<u>34,888,339</u>	<u>36,425,429</u>	<u>37,548,595</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>40,481,844</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND - CITY MANAGER DEPARTMENT**

**CURRENT OPERATIONS**

The City Manager serves as the Chief Executive Officer and head of the administrative branch of City government. The City Manager supervises each of the department heads and is responsible to the City Council for the overall operations of the City government.

The Administration Department includes the City Recorder's office and Human Resources. These departments are responsible for a wide variety of tasks. The City Recorder's office 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 City Recorder supervises the Communication Specialist, who is responsible for managing the City's communications strategy. The Human Resources Department is responsible for formulation and administration of personnel rules and bargaining agreements, collective bargaining negotiations, workers compensation claims and program oversight, risk management, insurance purchasing and administration, benefits purchase and oversight, employee training and safety and assists with emergency operations planning.

The Administrative Assistants provide a wide range of support to all City departments and the City Council. New this year, is the proposed addition of a Homeless Coordinator position to assist all departments in coordinating the City's response to unsheltered homeless in Roseburg.

A new line item in the departmental budget in FY 23-24 is the Opioid Settlement Projects account. This line item will account for expenditures related to the City's portion of nationwide opioid settlement agreements enacted through the State of Oregon.

**PERSONNEL HISTORY** The personal services position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
City Manager	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
Asst. City Mgr./City Recorder	1.0	1.0	1.0	1.0
Homeless Coordinator	0.0	0.0	0.0	1.0
Communication Specialist	1.0	1.0	1.0	1.0
Administrative Assistant	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
	6.0	6.0	6.0	7.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - CITY MANAGER DEPARTMENT</u>							
PERSONNEL SERVICES - 1010							
560,432	594,333	615,486		Salaries and Wages	700,214	-	-
352,196	379,294	413,246		Employee Benefits	490,100	-	-
<u>912,628</u>	<u>973,627</u>	<u>1,028,732</u>	Total		<u>1,190,314</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1010							
1,560	5,502	6,000	41-3010	Lodging and Registration	6,500	-	-
102	350	3,500	41-3015	Meals and Mileage	3,500	-	-
33	595	750	41-3020	Commission Meetings and Meals	750	-	-
1,080	228	4,500	41-3025	Council Travel and Conference	4,500	-	-
-	-	-	41-3030	Council Reimbursement	8,100	-	-
23,920	23,751	25,000	41-3035	Memberships	26,000	-	-
1,452	3,137	4,000	41-3040	Dues and Subscriptions	4,000	-	-
493	-	2,500	41-3055	Personnel Training	2,500	-	-
43,579	32,556	95,000	41-3310	Professional Services-Legal	95,000	-	-
12,352	13,510	14,000	41-3315	Auditing	14,000	-	-
132	131	-	41-3330	Professional Services Technical	-	-	-
3,232	8,510	25,000	41-3620	Special Services	25,000	-	-
50,684	14,775	40,000	41-3690	Misc. Contracted Services	40,000	-	-
-	-	-	41-3695	Opioid Settlement Projects	400,000	-	-
1,788	1,993	4,000	41-3810	Recording	4,000	-	-
5,790	4,719	6,000	41-3815	Advertising	6,000	-	-
-	329	2,000	41-3820	Budget and Special Election	2,000	-	-
3,250	5,606	9,000	41-3825	Codifications	9,000	-	-
9,661	9,270	12,500	41-3830	Personnel Recruitment	12,500	-	-
-	5,007	75,000	41-3860	Abatement - Homeless	75,000	-	-
7,502	7,114	7,000	41-4510	Office Supplies	7,000	-	-
9,892	11,692	12,500	41-4520	Postage	12,500	-	-
1,660	2,371	3,500	41-4545	Materials & Supplies - Special Purchases	3,500	-	-
395	919	1,500	41-4580	Office Equipment/Furniture	1,500	-	-
210	1,867	2,250	41-4830	Equipment Maintenance & Repair	2,250	-	-
<u>178,767</u>	<u>153,932</u>	<u>355,500</u>	Total		<u>765,100</u>	<u>-</u>	<u>-</u>
<u>1,091,395</u>	<u>1,127,559</u>	<u>1,384,232</u>	TOTAL CITY MANAGER DEPARTMENT		<u>1,955,414</u>	<u>-</u>	<u>-</u>

**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.

**PERSONNEL HISTORY**

The personal services position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Finance Director	1.0	1.0	1.0	1.0
Lead Accountant	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Account Clerk	1.8	1.8	1.8	1.8
Account Clerk II	1.5	1.5	1.5	1.5
Payroll/Benefits Technician	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	7.3	6.3	6.3	6.3

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - FINANCE DIVISION</u>							
PERSONNEL SERVICES - 1015							
491,253	471,085	487,405		Salaries and Wages	512,443	-	-
317,466	299,442	331,504		Employee Benefits	351,935	-	-
<u>808,719</u>	<u>770,527</u>	<u>818,909</u>	Total		<u>864,378</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1015							
925	2,562	7,000	41-3010	Lodging and Registration	6,440	-	-
90	1,363	2,375	41-3015	Meals and Mileage	2,525	-	-
2,404	2,321	2,850	41-3040	Dues and Subscriptions	3,050	-	-
135	-	1,000	41-3055	Personnel Training	1,000	-	-
9,780	3,780	11,400	41-3330	Professional Services Technical	4,900	-	-
2,053	1,527	3,030	41-3690	Contracted Services-Miscellaneous	16,010	-	-
113	3,871	4,200	41-3870	Bad Debt Expense	4,200	-	-
4,730	1,692	9,800	41-3885	Banking Fees	8,600	-	-
-	-	-	41-3910	Hardware Non Capital	5,000	-	-
-	-	-	41-3915	Software Non Capital	2,000	-	-
33,170	34,955	44,000	41-3920	Technology-Support and Maintenance	44,000	-	-
-	-	700	41-3925	Office Machine Rentals	700	-	-
14,178	14,878	16,000	41-4210	Telephone Communications	4,600	-	-
3,385	4,401	7,250	41-4510	Office Supplies	7,250	-	-
382	457	1,000	41-4515	Equipment Non Capital	1,000	-	-
193	150	330	41-4545	Supplies	330	-	-
-	30	-	41-4580	Office Equipment/Furniture	-	-	-
153	555	1,170	41-4830	Equipment Maintenance	1,500	-	-
213	225	260	41-5710	Insurance-Automobile	-	-	-
33,499	37,521	40,480	41-5715	Insurance-General Liability	53,000	-	-
4,852	5,243	5,510	41-5720	Insurance-Property	11,380	-	-
570	570	620	41-5740	Insurance-Equipment	680	-	-
784	784	880	41-5790	Insurance-Miscellaneous	1,750	-	-
<u>111,609</u>	<u>116,885</u>	<u>159,855</u>	Total		<u>179,915</u>	<u>-</u>	<u>-</u>
<u>920,328</u>	<u>887,412</u>	<u>978,764</u>	TOTAL FINANCE DIVISION		<u>1,044,293</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**INFORMATION TECHNOLOGY**

**CURRENT OPERATIONS**

The Information Technology Department is managed by the Finance Director and serves all City Departments through the effective delivery of IT services in support of the business needs of the City. Technology plays an integral part of the City’s strategy in being more efficient, productive and flexible in providing services at a lower cost. The IT Division supports and maintains radio and telecommunications systems, the city-wide network, data centers, disaster recovery, desktop PCs, mobile devices, GIS, specialized application support and network security.

**PERSONNEL HISTORY** The personal services position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Info Technology Manager	1.0	1.0	1.0	0.0
Information Services Technician	1.0	1.0	2.0	0.0
IT Helpdesk Support	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>
	2.5	2.5	3.0	0.0

Historically, the City IT Division was staffed with internal employees. A transition to a new service model that outsources IT support services was initiated during the 2022-23 fiscal year and continues into the 2023-24 fiscal year. Consequently, there are no internal IT personnel included in the FY 23-24 budget.



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION</u>						
PERSONNEL SERVICES - 1025						
192,668	257,472	253,990	Salaries and Wages	-	-	-
96,856	147,353	174,364	Employee Benefits	-	-	-
<u>289,524</u>	<u>404,825</u>	<u>428,354</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1025						
-	-	1,000	41-3010 Lodging and Registration	-	-	-
-	-	600	41-3015 Meals and Mileage	-	-	-
119	240	600	41-3040 Dues and Subscriptions	-	-	-
-	4,400	5,500	41-3055 Personnel Training	-	-	-
108,591	66,513	84,340	41-3910 Hardware Non Capital	100,000	-	-
6,727	13,361	48,000	41-3915 Software Non Capital	64,200	-	-
60,168	81,336	74,300	41-3920 Technology-Support and Maintenance	139,400	-	-
31,779	33,741	58,400	41-3930 Technology-Contracted Services	450,000	-	-
1,014	1,140	1,200	41-4215 Cellular Phone	500	-	-
459	97	500	41-4510 Office Supplies	-	-	-
12	40	500	41-4545 Supplies	-	-	-
138	773	1,200	41-4580 Office Equipment/Furniture	-	-	-
540	292	1,200	41-4815 Vehicle Repair and Maintenance	-	-	-
-	67	900	41-4820 Vehicle Fuel	-	-	-
-	-	800	41-4830 Equipment Maintenance	-	-	-
<u>209,547</u>	<u>202,000</u>	<u>279,040</u>	Total	<u>754,100</u>	<u>-</u>	<u>-</u>
<u>499,071</u>	<u>606,825</u>	<u>707,394</u>	TOTAL INFORMATION TECHNOLOGY DIVISION	<u>754,100</u>	<u>-</u>	<u>-</u>
<u>1,419,399</u>	<u>1,494,237</u>	<u>1,686,158</u>	TOTAL FINANCE AND MANAGEMENT SERVICES	<u>1,798,393</u>	<u>-</u>	<u>-</u>
<u>2,510,794</u>	<u>2,621,796</u>	<u>3,070,390</u>	TOTAL ADMINISTRATIVE DEPARTMENT	<u>3,753,807</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG  
GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT**

The Community Development Department is responsible for land use planning, permit services, economic development, code compliance, historic preservation, floodplain management, and special community development and redevelopment projects. Separately, the Department assists in managing the Economic Development Fund and the Hotel/Motel Tax Fund.

The Planning Division is responsible for all current and long-range land use planning functions. Current planning activities include coordination of site plan review of all development proposals and processing of all land use planning applications. Long-range planning activities include development and maintenance of the Comprehensive Plan and Land Use and Development Regulations. The Planning Division works closely with the Planning, Economic Development and Historic Resource Review Commissions. Additional projects administered by the department include items involving economic planning and coordination, downtown programs and redevelopment and urban growth projects. The Department utilizes the Douglas County Building Department in order to provide building permit services.

The FY 2023-24 budget request includes one additional employee to help manage the growing workload while maintaining an acceptable level of customer service.

**PERSONNEL HISTORY**

The personal services position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Director	1.0	1.0	1.0	1.0
Associate Planner	3.0	3.0	3.0	2.0
Senior Planner	0.0	0.0	0.0	1.0
Compliance Officer	1.0	1.0	1.0	1.0
Department Technician	1.0	1.0	0.0	1.0
CDD Technician	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
	6.0	6.0	6.0	7.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND(100) - COMMUNITY DEVELOPMENT DEPARTMENT</u>						
PERSONNEL SERVICES - 1520						
423,590	446,116	467,640	Salaries and Wages	513,886	-	-
291,255	319,531	346,492	Employee Benefits	398,467	-	-
<u>714,845</u>	<u>765,647</u>	<u>814,132</u>	Total	<u>912,353</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1520						
310	469	4,000	41-3010 Lodging and Registration	4,000	-	-
-	80	3,000	41-3015 Meals and Mileage	3,000	-	-
33	40	200	41-3020 Commission Meetings and Meals	200	-	-
716	276	1,500	41-3040 Dues and Subscriptions	1,500	-	-
13,052	12,724	26,500	41-3310 Professional Services-Legal	26,500	-	-
171	2,000	2,000	41-3330 Professional Services-Technical	2,000	-	-
31,407	23,938	40,000	41-3630 Contracted Services	40,000	-	-
500	-	500	41-3815 Advertising	500	-	-
65,196	65,465	45,000	41-3860 Abatement Expense	45,000	-	-
4,550	4,550	4,550	41-3920 Support & Maintenance	4,550	-	-
673	480	1,000	41-4210 Telephone Communications	1,000	-	-
551	825	2,000	41-4510 Office Supplies	2,000	-	-
-	-	500	41-4515 Equipment Non Capital	500	-	-
3,153	3,020	1,500	41-4580 Office Equipment/Furniture	1,500	-	-
33	134	2,000	41-4815 Vehicle Expense-Maintenance	2,000	-	-
1,426	1,951	2,500	41-4820 Vehicle Expense-Fuel	2,500	-	-
210	1,866	2,250	41-4830 Equipment Maintenance	2,250	-	-
<u>121,981</u>	<u>117,818</u>	<u>139,000</u>	Total	<u>139,000</u>	<u>-</u>	<u>-</u>
<u>836,826</u>	<u>883,465</u>	<u>953,132</u>	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	<u>1,051,353</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**LIBRARY DEPARTMENT**

**CURRENT OPERATIONS**

Roseburg Public Library is open to the public 32 hours weekly Tuesday through Saturday. From July 1, 2022, through March 31, 2023, 49,000 people visited the library to check out materials, attend programs, use the public computers and wifi, and enjoy the space.

The Library expanded the 2022 Summer Reading Program with funding from multiple sources, including a grant from the state that was administered by the Oregon Association of Education Service Districts. Staff visited four schools weekly over five weeks, followed the Lunchbox Express meal delivery bus to several parks, packaged hundreds of grab-and-go craft kits weekly, and distributed 1,400 free, new, contemporary books to children.

During the past year, Library building upgrades included a new boiler and two new sets of automatic doors at the storefront entrance.

A significant amount of staff time is devoted to collection development. The library has a collection of 80,000 physical items that account for 70 percent of circulation. More than half of physical checkouts are for children's and teen materials. Digital books and audiobooks on two platforms account for the other 30 percent of checkouts.

The Library enjoys partnering with local organizations to deliver projects and programs. Examples include Peace at Home and the YMCA (grab-and-go craft kits); Umpqua Valley Audubon Society (programs); and Roseburg Public Schools (site visits).

Services are provided by paid staff with important assistance from volunteers. The Friends of the Roseburg Public Library, a 501(c)(3) organization, handles book donations and manages book sales, the profits from which are donated to the Library.

The Library informs the public about programs and projects through its website at [www.roseburgpubliclibrary.org](http://www.roseburgpubliclibrary.org), weekly newsletter, Facebook (@roseburglibrary) and Instagram (@roseburglibrary).

**PERSONNEL HISTORY**

**The personal services position detail is as follows:**

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Library Director	1.0	1.0	1.0	1.0
Youth Services Librarian	1.0	1.0	1.0	1.0
Circulation Supervisor	0.5	0.5	0.5	0.5
Library Aide (4 positions)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.5	3.5	3.5	3.5

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - LIBRARY</u>						
<b>PERSONNEL SERVICES - 1610</b>						
206,242	223,314	249,471	Salaries and Wages	293,264	-	-
100,706	130,751	145,618	Employee Benefits	157,419	-	-
<u>306,948</u>	<u>354,065</u>	<u>395,089</u>	Total	<u>450,683</u>	-	-
<b>MATERIALS AND SERVICES - 1610</b>						
400	450	2,150	41-3010 Lodging and Registration	2,250	-	-
-	105	750	41-3015 Meals and Mileage	500	-	-
5,198	4,057	5,770	41-3040 Dues and Subscriptions	8,270	-	-
-	-	-	41-3310 Professional Services-Legal	250	-	-
-	11	250	41-3630 Contracted Services	-	-	-
3,715	3,899	4,700	41-3920 Support & Maintenance	6,000	-	-
13,500	8,850	9,600	41-3930 Contracted Services	25,000	-	-
480	546	490	41-4210 Telephone Communications	850	-	-
1,582	1,519	2,650	41-4510 Office Supplies	2,700	-	-
-	629	-	41-4515 Equipment Non Capital	-	-	-
63	-	150	41-4520 Postage	150	-	-
1,543	3,412	3,000	41-4545 Materials and Supplies	2,500	-	-
24,997	25,497	26,265	41-4546 Collection Materials	27,578	-	-
2,195	739	-	41-4580 Office Equipment/Furniture	-	-	-
31,164	16,668	24,250	41-4810 Building & Grounds Maintenance	23,000	-	-
-	137	1,000	41-4820 Vehicle Fuel	500	-	-
28,338	30,019	33,000	41-5410 Utilities-Power	41,050	-	-
18,047	26,261	28,225	41-5420 Utilities-Natural Gas	34,860	-	-
6,928	6,310	7,600	41-5430 Utilities-Water	4,725	-	-
1,215	1,260	1,480	41-5435 Utilities-Sewer	1,680	-	-
1,813	1,959	1,960	41-5440 Utilities-Garbage Service	1,960	-	-
-	422	486	41-5710 Insurance-Automobile	536	-	-
2,508	2,743	3,156	41-5715 Insurance-General Liability	3,710	-	-
17,007	18,377	20,216	41-5720 Insurance-Property	25,634	-	-
214	214	250	41-5790 Insurance-Miscellaneous	478	-	-
<u>160,907</u>	<u>154,084</u>	<u>177,398</u>	Total	<u>214,181</u>	-	-
<u>467,855</u>	<u>508,149</u>	<u>572,487</u>	TOTAL LIBRARY	<u>664,864</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PUBLIC WORKS DEPARTMENT - ENGINEERING DIVISION**

**CURRENT OPERATIONS**

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

Our pavement rehabilitation project in fiscal year 2022-23 of Stephens Street from Diamond Lake Blvd to Garden Valley Blvd won an award from the Asphalt Paving Association of Oregon and added much needed bike lanes. Engineering will facilitate the delivery of approximately 13.3 million in capital improvement projects in fiscal year 2023-24.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Technician I, II, III	3.0	3.0	3.0	3.0
GIS Specialist	1.0	1.0	1.0	1.0
Civil Engineer	2.0	2.0	2.0	2.0
Design & Construction Manager	1.0	1.0	1.0	1.0
Seasonal	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	7.0	7.0	7.0	7.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>GENERAL FUND (100) - ENGINEERING DIVISION</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<b>PERSONNEL SERVICES - 2020</b>					
355,900	377,862	558,267		Salaries and Wages	540,636	-	-	
248,629	269,179	424,486		Employee Benefits	414,788	-	-	
<u>604,529</u>	<u>647,041</u>	<u>982,753</u>	Total		<u>955,424</u>	<u>-</u>	<u>-</u>	
			<b>MATERIALS AND SERVICES - 2020</b>					
710	2,194	5,000	43-3010	Lodging and Registration	5,250	-	-	
-	385	1,000	43-3015	Meals and Mileage	1,050	-	-	
-	-	1,000	43-3320	Surveying and Engineering Services	1,050	-	-	
-	1,000	500	43-3330	Professional Services-Technical	525	-	-	
161	21	-	43-3630	Professional Services-Contracted	-	-	-	
1,212	2,500	2,500	43-3910	Hardware	2,625	-	-	
794	1,202	1,200	43-4215	Cellular Phone	2,000	-	-	
440	762	800	43-4510	Office Supplies	840	-	-	
1,584	3,158	3,000	43-4545	Materials and Supplies	3,150	-	-	
326	4,696	1,000	43-4580	Office Equipment/Furniture	1,050	-	-	
-	-	1,200	43-4815	Vehicle Expense-Maintenance	1,620	-	-	
<u>5,227</u>	<u>15,918</u>	<u>17,200</u>	Total		<u>19,160</u>	<u>-</u>	<u>-</u>	
<u>609,756</u>	<u>662,959</u>	<u>999,953</u>	<b>TOTAL ENGINEERING DIVISION</b>			<u>974,584</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PUBLIC WORKS DEPARTMENT - ADMINISTRATION DIVISION**

**CURRENT OPERATIONS**

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

The administration department will continue to support all of Public Works and focus on employee professional development and fully staffing all divisions.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Director	1.0	1.0	1.0	1.0
Department Technician	1.0	1.0	1.0	1.0
Staff Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.0	3.0	3.0	3.0



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - ADMINISTRATION DIVISION</u>							
PERSONNEL SERVICES - 2030							
246,608	279,509	252,508		Salaries and Wages	257,637	-	-
150,808	168,215	161,305		Employee Benefits	170,124	-	-
<u>397,416</u>	<u>447,724</u>	<u>413,813</u>	Total		<u>427,761</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES -2030							
474	100	3,500	43-3010	Lodging and Registration	3,500	-	-
-	-	600	43-3015	Meals and Mileage	2,500	-	-
-	-	300	43-3040	Dues and Subscriptions	300	-	-
4,597	2,766	12,000	43-3310	Professional Services-Legal	11,000	-	-
186	11	-	43-3630	Contracted Services	-	-	-
923	710	1,000	43-4510	Office Supplies	1,000	-	-
518	334	500	43-4545	Materials and Supplies	500	-	-
559	3,047	1,500	43-4580	Office Equipment/Furniture	1,500	-	-
87	997	1,000	43-4815	Vehicle Expense-Maintenance	1,000	-	-
2,522	4,664	7,000	43-4820	Vehicle Expense-Fuel	7,500	-	-
3,607	4,104	4,500	43-4830	Equipment Maintenance	4,000	-	-
<u>13,473</u>	<u>16,733</u>	<u>31,900</u>	Total		<u>32,800</u>	<u>-</u>	<u>-</u>
<u>410,889</u>	<u>464,457</u>	<u>445,713</u>	TOTAL ADMINISTRATION DIVISION		<u>460,561</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PUBLIC WORKS DEPARTMENT**  
**BUILDING MAINTENANCE DIVISION**

**CURRENT OPERATIONS**

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

In fiscal year 2022-23 the Building Maintenance became fully staffed and assisted with budgeted facility improvements. This fiscal year they will continue to address facility needs at city buildings.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</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

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - BUILDING MAINTENANCE</u>							
PERSONNEL SERVICES - 2035							
130,348	124,847	165,596		Salaries and Wages	174,493	-	-
100,549	98,433	155,349		Employee Benefits	121,818	-	-
<u>230,897</u>	<u>223,280</u>	<u>320,945</u>	Total		<u>296,311</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2035							
-	-	800	41-3010	Lodging and Registration	800	-	-
-	-	300	41-3015	Meals and Mileage	300	-	-
81	10	-	41-3690	Miscellaneous	-	-	-
454	473	500	41-4210	Telephone	500	-	-
894	756	1,000	41-4515	Small Tools	1,000	-	-
3,956	4,731	12,000	41-4545	Materials and Supplies	11,000	-	-
24,863	16,749	20,000	41-4810	Building and Grounds Maintenance	25,000	-	-
23,648	23,238	30,000	41-5410	Utilities-Power-City Hall	26,500	-	-
15,193	14,203	18,000	41-5420	Utilities-Natural Gas-City Hall	18,500	-	-
2,548	2,643	3,600	41-5430	Utilities-Water	3,800	-	-
468	533	700	41-5435	Utilities-Sewer	2,000	-	-
4,095	4,472	5,000	41-5440	Utilities-Garbage Service	5,500	-	-
1,298	1,298	1,700	41-5455	Utilities-Storm Drainage	1,500	-	-
<u>77,498</u>	<u>69,106</u>	<u>93,600</u>	Total		<u>96,400</u>	<u>-</u>	<u>-</u>
<u>308,395</u>	<u>292,386</u>	<u>414,545</u>	TOTAL BUILDING MAINTENANCE DEPARTMENT		<u>392,711</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PUBLIC WORKS DEPARTMENT - STREET DIVISION**

**CURRENT OPERATIONS**

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

The street division patched potholes, completed the leaf program and cleaned, repaired and maintained storm drains in fiscal year 2022-23. They will continue with the implementation of the asset management software for storm assets to improve tracking and maintain the facilities at the lowest lifecycle cost.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Street Maintenance I, II, III	11.0	11.0	11.0	11.0
Street Superintendent	1.0	1.0	1.0	1.0
Seasonal/Temp	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
	12.6	12.6	12.6	12.6

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - STREET DEPARTMENT</u>							
<b>PERSONNEL SERVICES - 2040</b>							
589,144	613,769	726,540		Salaries and Wages	713,936	-	-
462,758	506,277	608,588		Employee Benefits	671,417	-	-
<u>1,051,902</u>	<u>1,120,046</u>	<u>1,335,128</u>	Total		<u>1,385,353</u>	<u>-</u>	<u>-</u>
<b>MATERIALS AND SERVICES - 2040</b>							
10	1,970	3,500	43-3010	Lodging and Registration	5,000	-	-
-	11	600	43-3015	Meals and Mileage	1,000	-	-
2,565	1,985	2,700	43-3350	Laboratory/Medical	2,700	-	-
161	21	-	43-3690	Contracted Services-Miscellaneous	15,000	-	-
1,734	2,283	2,100	43-4215	Cellular Phone	2,000	-	-
1,597	130	1,500	43-4220	Radio and Pagers	1,500	-	-
468	482	500	43-4290	Communications Miscellaneous	600	-	-
6	20	200	43-4510	Office Supplies	200	-	-
1,576	6,495	3,500	43-4515	Small Tools	3,000	-	-
1,336	3,195	6,000	43-4540	Chemicals	6,000	-	-
7,914	7,808	9,700	43-4545	Materials and Supplies	12,000	-	-
3,639	3,911	4,500	43-4555	Safety Equipment and Supplies	4,500	-	-
47,342	42,661	55,000	43-4560	Paint and Signs	60,000	-	-
204	548	300	43-4580	Office Equipment/Furniture	600	-	-
10,838	8,446	11,000	43-4810	Building and Ground Maintenance	13,000	-	-
20,434	46,824	35,000	43-4815	Vehicle Expense-Maintenance	48,000	-	-
29,154	45,332	75,000	43-4820	Vehicle Expense-Fuel	70,000	-	-
5,896	5,541	7,000	43-4825	Vehicle Tires	7,000	-	-
5,326	3,606	10,000	43-4830	Equipment Maintenance	8,000	-	-
38,843	14,592	50,000	43-4835	Road and Bridge Maintenance	50,000	-	-
2,325	2,306	5,000	43-4837	Tree Removal/Maintenance	5,000	-	-
5,376	5,718	6,500	43-4847	Street Sweeper Debris Disposal	6,500	-	-
74	-	500	43-4850	Equipment Rental	500	-	-
195	63	-	43-4855	General Maintenance	-	-	-
2,587	1,771	3,000	43-5120	General Uniform	4,100	-	-
9,338	10,246	12,100	43-5410	Utilities-Power	10,000	-	-
6,349	7,120	7,900	43-5420	Utilities-Gas	3,500	-	-
11,489	11,468	15,000	43-5430	Utilities-Water	15,800	-	-
787	787	1,100	43-5435	Utilities-Sewer	1,500	-	-
1,917	1,272	8,000	43-5440	Utilities-Garbage Service	4,000	-	-
5,990	5,990	7,000	43-5455	Utilities-Storm Drainage	7,200	-	-
14,696	15,048	17,700	43-5710	Insurance-Automobile	17,000	-	-
16,915	18,570	22,400	43-5715	Insurance-General Liability	26,400	-	-
5,127	5,541	7,200	43-5720	Insurance-Property	8,500	-	-
7,453	7,538	9,200	43-5740	Insurance-Equipment	10,900	-	-
855	855	1,100	43-5790	Insurance-Miscellaneous	1,900	-	-
<u>270,516</u>	<u>290,154</u>	<u>401,800</u>	Total		<u>432,900</u>	<u>-</u>	<u>-</u>
<u>1,322,418</u>	<u>1,410,200</u>	<u>1,736,928</u>	<b>TOTAL STREET DEPARTMENT</b>		<u>1,818,253</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PUBLIC WORKS DEPARTMENT**  
**STREET LIGHT DIVISION**

**CURRENT OPERATIONS**

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

The City currently owns approximately 300 streetlights and pays the associated utility and maintenance costs. The remaining streetlights are rented on a monthly basis from Pacific Power for a flat monthly charge. There are approximately 1771 streetlights currently in operation under this arrangement with Pacific Power. Public Works staff monitors streetlights, and coordinates repairs either with a contract electrician (City street lights) or Pacific Power. In addition, the City owns and operates 31 traffic signals. Traffic signal maintenance and programming is contracted with the Oregon Department of Transportation (ODOT). Public Works staff administers the ODOT contract and coordinates repairs, upgrades and programming changes with ODOT.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - STREET LIGHT DIVISION</u>							
MATERIALS AND SERVICES - 2045							
13,853	8,276	20,000	43-4840	Traffic Signal Maintenance	25,000	-	-
25,855	31,543	35,000	43-4845	Street Light Maintenance	37,000	-	-
8,978	8,695	12,000	43-5410	Utilities-Power City Owned	9,400	-	-
26,148	25,061	30,000	43-5460	Utilities-Traffic Lights	30,000	-	-
286,976	238,913	300,000	43-5465	Street Light Rentals	275,000	-	-
<u>361,810</u>	<u>312,488</u>	<u>397,000</u>	Total		<u>376,400</u>	<u>-</u>	<u>-</u>
<u>361,810</u>	<u>312,488</u>	<u>397,000</u>	TOTAL STREET LIGHTS DIVISION		<u>376,400</u>	<u>-</u>	<u>-</u>
<u>3,013,268</u>	<u>3,142,490</u>	<u>3,994,139</u>	TOTAL PUBLIC WORKS DEPARTMENT		<u>4,022,509</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PARKS AND RECREATION**  
**ADMINISTRATION**

**CURRENT OPERATIONS**

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

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

In 2022 the department was able to resume Movies in the Park, Zumba and Yoga in the Park, Women’s “Just for Fun” Summer Golf, and Music on the Half Shell post Covid-19 restrictions. 2023 saw the return of the Geocache event and Low Impact Fitness. Parks and Recreation has added some new events with a search for the Easter Bunny and the Pumpkin Round-up for youth in the parks. Tapes-Trees will give folks a chance to create a wrap for a tree out of yarn.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</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

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - PARKS DEPARTMENT</u>						
			<b>PERSONNEL SERVICES - 2550</b>			
143,296	106,060	143,276		154,180	-	-
102,045	69,058	98,542		116,153	-	-
<u>245,341</u>	<u>175,118</u>	<u>241,818</u>	Total	<u>270,333</u>	<u>-</u>	<u>-</u>
			<b>MATERIALS AND SERVICES - 2550</b>			
740	2,097	2,500	45-3010	Lodging and Registration	3,500	-
-	4	700	45-3015	Meals and Mileage	800	-
1,435	1,610	1,500	45-3040	Dues and Subscriptions	1,700	-
80	10	-	45-3630	Contracted Services	-	-
5,870	2,423	4,800	45-3835	Neighborhood/Information Program	1,000	-
3,387	3,298	4,000	45-3838	Recreation Program	4,000	-
120	413	500	45-4510	Office Supplies	500	-
410	218	600	45-4545	Materials and Supplies	700	-
5,588	8,954	10,000	45-4565	Volunteers-Project Materials	10,000	-
756	57	-	45-4810	Building and Grounds Maintenance	-	-
18	36	100	45-4815	Vehicle Expense-Maintenance	100	-
-	-	200	45-4820	Vehicle Expense-Fuel	200	-
<u>18,404</u>	<u>19,120</u>	<u>24,900</u>	Total	<u>22,500</u>	<u>-</u>	<u>-</u>
<u>263,745</u>	<u>194,238</u>	<u>266,718</u>	<b>TOTAL PARKS ADMINISTRATION</b>	<u>292,833</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**

**PARKS AND RECREATION - MAINTENANCE DIVISION**

**CURRENT OPERATIONS**

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

Parks maintenance faced some challenges in fiscal year 2022-23 with increased vandalism and trash. Parks, Streets, Police, and Community Development, have participated in camp cleanups almost every week. Employees have managed to remain positive and look for ways to prevent trash accumulation and vandalism. Even with the added challenges, they began field renovations at Sunshine Park, repaired various playground equipment, began the collection of GPS irrigation points, and worked with multiple volunteer groups for trash cleanup and minor park improvements. They also look forward to continuing community outreach programs like the Bug Hotel Workshop and improving the Fir Grove soccer fields.

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

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Park Maintenance I	3.75	3.75	3.75	3.75
Park Maintenance II	4.0	4.0	4.0	4.0
Park Maintenance III	1.0	1.0	1.0	1.0
Horticulturist	1.0	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0	1.0
Seasonal/ Part-time	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>
	13.0	13.0	13.0	13.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - PARKS DEPARTMENT</u>							
<b>PERSONNEL SERVICES - 2555</b>							
601,127	609,933	662,676		Salaries and Wages	661,551	-	-
447,645	458,059	537,125		Employee Benefits	503,181	-	-
<u>1,048,772</u>	<u>1,067,992</u>	<u>1,199,801</u>	Total		<u>1,164,732</u>	-	-
<b>MATERIALS AND SERVICES - 2555</b>							
910	2,618	2,000	45-3010	Lodging and Registration	2,000	-	-
-	-	500	45-3015	Meals and Mileage	500	-	-
641	185	800	45-3040	Dues and Subscriptions	800	-	-
4,360	311	5,500	45-3630	Technical	7,500	-	-
15,410	5,193	18,000	45-3650	Contracted Services/Arborist	15,000	-	-
52,886	35,637	48,000	45-3665	Contracted Services/Personnel	95,000	-	-
454	474	500	45-4210	Telephone Communications	500	-	-
399	1,168	1,500	45-4215	Cellular Phone	1,500	-	-
6,590	8,563	10,000	45-4515	Small Tools	10,000	-	-
26,422	25,867	32,000	45-4540	Fertilizer and Chemicals	33,600	-	-
27,459	25,554	27,000	45-4545	Materials and Supplies	32,500	-	-
43,210	50,020	48,000	45-4810	Building and Grounds Maintenance	50,400	-	-
20,980	15,293	22,000	45-4811	Landscape Maintenance	23,100	-	-
36,499	28,583	36,000	45-4812	Turf & Irrigation Maintenance	37,800	-	-
2,968	2,627	4,500	45-4815	Vehicle Expense-Maintenance	4,800	-	-
20,289	29,281	30,000	45-4820	Vehicle Expense-Fuel	35,000	-	-
1,292	3,843	3,000	45-4825	Vehicle Tires	3,150	-	-
21,603	19,961	22,000	45-4830	Equipment Maintenance	23,000	-	-
1,192	706	1,000	45-4850	Equipment Rental	1,200	-	-
10,510	19,227	14,000	45-4875	Vandalism	20,000	-	-
3,557	2,968	3,600	45-5120	Uniforms	3,800	-	-
37,857	34,801	36,000	45-5410	Utilities-Power	45,000	-	-
2,871	2,204	4,500	45-5420	Utilities-Natural Gas	3,000	-	-
50,004	54,423	60,000	45-5430	Utilities-Water	70,300	-	-
9,164	9,155	11,400	45-5435	Utilities-Sewer	12,000	-	-
32,880	43,655	40,000	45-5440	Utilities-Garbage	42,000	-	-
14,976	14,976	15,700	45-5455	Utilities-Storm Drainage	16,000	-	-
5,285	4,837	6,300	45-5710	Insurance-Automobile	7,500	-	-
8,436	9,222	10,400	45-5715	Insurance-General Liability	11,000	-	-
20,933	23,259	28,800	45-5720	Insurance-Property	31,860	-	-
8,525	8,996	10,400	45-5740	Insurance-Equipment	11,000	-	-
713	713	1,100	45-5790	Insurance-Miscellaneous	1,600	-	-
<u>489,275</u>	<u>484,320</u>	<u>554,500</u>	Total		<u>652,410</u>	-	-
<u>1,538,047</u>	<u>1,552,312</u>	<u>1,754,301</u>	<b>TOTAL PARKS MAINTENANCE</b>		<u>1,817,142</u>	-	-
<u>1,801,792</u>	<u>1,746,550</u>	<u>2,021,019</u>	<b>TOTAL PARKS DEPARTMENT</b>		<u>2,109,975</u>	-	-

**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 and reports to the Finance Director.

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

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

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Municipal Judge	0.3	0.3	0.3	0.3
Account Clerk II	2.5	2.5	2.5	2.5
Bailiff	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
Total	3.2	3.2	3.2	3.2

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - MUNICIPAL COURT</u>						
<b>PERSONNEL SERVICES - 3010</b>						
195,454	204,028	218,103		224,792	-	-
125,046	135,928	121,482		109,896	-	-
<u>320,500</u>	<u>339,956</u>	<u>339,585</u>	Total	<u>334,688</u>	<u>-</u>	<u>-</u>
<b>MATERIALS AND SERVICES - 3010</b>						
-	673	2,700	42-3010	Lodging and Registration	2,700	-
-	212	900	42-3015	Meals and Mileage	900	-
425	225	500	42-3040	Dues and Subscriptions	500	-
-	-	500	42-3055	Personnel Training	500	-
72,000	72,000	74,000	42-3335	Professional Services-Prosecution	74,000	-
66,000	72,000	72,000	42-3340	Court Appointed Attorney Fees	72,000	-
25,000	25,000	25,000	42-3635	Mental Health Court	25,000	-
867	2,009	6,500	42-3690	Contracted Services	7,000	-
85	125	1,000	42-3875	Jury and Subpoena Fees	1,000	-
2,594	4,664	6,000	42-3885	Banking Fees	5,000	-
8,568	6,807	9,500	42-3920	Technology-Support and Maintenance	10,000	-
3,872	4,720	4,700	42-4510	Office Supplies	4,700	-
-	649	700	42-4515	Equipment Non Capital	700	-
6,000	6,000	6,000	42-4615	Rent-Building	6,000	-
145	-	-	42-4830	Repairs and Maintenance-Equipment	-	-
<u>185,556</u>	<u>195,084</u>	<u>210,000</u>	Total	<u>210,000</u>	<u>-</u>	<u>-</u>
<u>506,056</u>	<u>535,040</u>	<u>549,585</u>	TOTAL MUNICIPAL COURT	<u>544,688</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**GENERAL FUND**  
**POLICE DEPARTMENT**

**CURRENT OPERATIONS**

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

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

The Patrol Division consists of 25 uniformed officer positions assigned to three shifts that patrol 24 hours a day and 7 days a week, and respond to our citizens' calls for service. There is one School Resource Officer (SRO) position for the Roseburg School District, which is filled when staffing allows. Two full time equivalent Community Service Officer positions augment the Patrol Division by handling lower level calls for service. The Criminal Investigations Division consists of one Sergeant, five plainclothes detectives, two who are assigned to the Douglas Interagency Narcotics Team (DINT), and one Property/Evidence Technician. The Traffic Unit has two positions, which are filled when staffing allows. The Community Resources Office consists of one administrative sergeant. The Records Division is supervised by an Administrative Assistant and staffed by two full-time and one half-time Records Specialists.

<b>PERSONNEL HISTORY</b>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Police Chief	1.0	1.0	1.0	1.0
Staff Assistant	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Sergeant	5.0	5.0	5.0	5.0
Corporal	3.0	3.0	3.0	3.0
Officer	20.0	20.0	21.0	22.0
Detective	5.0	5.0	5.0	5.0
School Resource Officer	3.0	3.0	2.0	1.0
Community Service Officer	1.0	1.0	2.0	2.0
Records Specialist	2.0	2.0	2.5	2.5
Administrative Tech	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>44.5</b>	<b>44.5</b>

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - POLICE DEPARTMENT</u>							
<b>PERSONNEL SERVICES - 3510</b>							
3,678,754	3,642,038	4,144,422		Salaries and Wages	4,334,136	-	-
2,615,947	2,625,045	3,130,013		Employee Benefits	3,325,031	-	-
<u>6,294,701</u>	<u>6,267,083</u>	<u>7,274,435</u>	Total		<u>7,659,167</u>	-	-
<b>MATERIALS AND SERVICES - 3510</b>							
13,367	20,753	30,000	42-3010	Lodging and Registration	30,000	-	-
1,412	2,656	7,000	42-3015	Meals and Mileage	7,000	-	-
4,347	5,585	6,000	42-3040	Dues and Subscriptions	7,500	-	-
16,495	12,310	46,000	42-3090	Training-Equipment	47,000	-	-
1,134	5,590	10,000	42-3310	Professional Services-Legal	10,000	-	-
-	520	500	42-3345	Personnel Testing	500	-	-
256	10,229	3,000	42-3630	Contracted Services-Misc	3,000	-	-
424,526	458,391	472,155	42-3635	Contracted Services-Dispatch	500,475	-	-
146,112	131,476	283,000	42-3645	Jail Expenses	356,000	-	-
259	479	1,000	42-3835	Neighborhood Program	1,000	-	-
1,963	3,490	2,500	42-3910	Hardware Non Capital	2,500	-	-
66,343	53,811	70,000	42-3920	Technology-Support and Maintenance	70,000	-	-
468	536	600	42-4210	Telephone Communications	600	-	-
19,236	19,353	26,500	42-4215	Cellular Phone	26,500	-	-
13,872	11,139	7,500	42-4220	Radio Communications	8,000	-	-
8,977	7,852	10,000	42-4510	Office Supplies	10,000	-	-
22,016	9,466	11,500	42-4515	Supplies-Equipment Non Capital	11,500	-	-
645	1,205	1,800	42-4520	Postage	1,800	-	-
14,348	14,873	13,000	42-4545	Materials and Supplies	13,000	-	-
533	1,032	500	42-4565	Volunteers Program	500	-	-
1,953	1,369	2,000	42-4575	Printing	2,000	-	-
477	10,659	2,000	42-4580	Office Equipment/Furniture	2,100	-	-
5,870	3,253	10,000	42-4585	K-9	10,000	-	-
3,841	2,679	3,000	42-4590	Supplies-Miscellaneous	3,000	-	-
24,650	35,631	40,000	42-4810	Building and Grounds Maintenance	40,000	-	-
30,123	26,606	35,000	42-4815	Vehicle Expense-Maintenance	35,000	-	-
42,994	62,059	72,000	42-4820	Vehicles Expense-Fuel	80,000	-	-
8,267	10,943	11,000	42-4825	Vehicles Expense-Tires	11,000	-	-
771	847	1,000	42-4830	Equipment	1,000	-	-
39,562	26,474	36,000	42-5120	Uniforms	36,000	-	-
25,634	21,239	29,175	42-5410	Utilities-Power	34,050	-	-
8,852	11,311	11,900	42-5420	Utilities-Gas	15,600	-	-
3,997	4,645	6,350	42-5430	Utilities-Water	5,800	-	-
2,589	2,589	3,100	42-5435	Utilities-Sewer	3,445	-	-
1,323	1,577	1,750	42-5440	Utilities-Garbage Service	1,750	-	-
2,995	2,995	3,150	42-5455	Utilities-Storm Drainage	3,200	-	-
21,672	24,332	28,000	42-5710	Insurance-Automobile	29,030	-	-
98,666	109,965	128,000	42-5715	Insurance-General Liability	145,905	-	-
11,313	12,538	14,150	42-5720	Insurance-Property	17,490	-	-
282	282	315	42-5740	Insurance-Equipment	340	-	-
2,352	2,352	3,000	42-5790	Insurance-Miscellaneous	5,230	-	-
<u>1,094,492</u>	<u>1,145,091</u>	<u>1,443,445</u>	Total		<u>1,588,815</u>	-	-
<u>7,389,193</u>	<u>7,412,174</u>	<u>8,717,880</u>	<b>TOTAL POLICE DEPARTMENT</b>		<u>9,247,982</u>	-	-

**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 43 personnel. The City participates in a regional hazardous materials response program that is sponsored by the State of Oregon. Equipment and training costs are supported by the State. Response costs are recouped through the State or the entity that created the need for the response.

During the 2023-24 fiscal year, the Fire Department will continue to work with local agencies and community partners to provide the highest level of service and safety to the public. We plan on increasing community preparedness through training and collaboration with local response agencies and community partners. We will also increase our own response capabilities by working cooperatively with Douglas County Dispatch to update and enhance our dispatching software system.

During the 2022-23 fiscal year, we increased the City's critical infrastructure resiliency by installing security cameras at both sub stations, and started the beginning phases of security fencing for the Garden Valley Station. The purchase and installation of a new turnout extractor has enhanced the health and safety of firefighters by providing a more efficient cleaning process for contaminated safety clothing. Digital dashboards were also installed in all 3 stations that allow for immediate information to be displayed for responding units.

The budget includes the proposed addition of a Deputy Fire Marshal. The City has applied for a grant from the Oregon State Fire Marshal's Office to help fund the position, but has not received notification regarding the success of the application.

**PERSONNEL HISTORY**

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Fire Chief	1.0	1.0	1.0	1.0
Assistant Chief	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0
Deputy Fire Marshal	0.0	0.0	0.0	1.0
Battalion Chief	4.0	4.0	4.0	4.0
Staff Assistant	1.0	1.0	1.0	1.0
Secretary I	1.0	0.0	0.0	0.0
Department Technician	0.0	1.0	1.0	1.0
Fire Lieutenant	9.0	9.0	9.0	9.0
Driver/Engineer	9.0	9.0	9.0	9.0
Firefighter	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
	42.0	42.0	42.0	43.0



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100) - FIRE DEPARTMENT</u>							
PERSONNEL SERVICES - 4010							
4,066,619	4,341,105	4,445,724		Salaries and Wages	4,713,174	-	-
2,727,289	2,931,473	3,183,240		Employee Benefits	3,421,594	-	-
<u>6,793,908</u>	<u>7,272,578</u>	<u>7,628,964</u>	Total		<u>8,134,768</u>	-	-
MATERIALS AND SERVICES - 4010							
1,008	7,635	16,000	42-3010	Lodging and Registration	16,000	-	-
767	2,101	5,000	42-3015	Meals and Mileage	5,000	-	-
8,413	11,056	15,000	42-3040	Dues and Subscriptions	15,000	-	-
8,397	3,790	6,000	42-3055	Personnel Training	6,000	-	-
7,800	17,195	15,000	42-3310	Professional Services-Legal	15,000	-	-
5,600	5,600	5,600	42-3330	Professional Services-Technical	5,600	-	-
9,303	7,314	10,000	42-3350	Professional Services-Laboratory/Medical	10,500	-	-
86,322	91,436	97,000	42-3635	Contracted Services-Dispatch	100,170	-	-
1,663	557	1,250	42-3690	Contracted Services-Misc	1,250	-	-
3,923	2,465	3,500	42-3835	Neighborhood/Education Programs	3,500	-	-
-	-	5,000	42-3865	Haz-Mat Response	5,000	-	-
1,196	1,198	1,000	42-3910	Hardware Non Capital	1,000	-	-
17,243	21,378	27,000	42-3920	Technology-Support and Maintenance	34,560	-	-
1,552	1,678	1,800	42-4210	Telephone Communications	1,800	-	-
6,451	6,819	7,000	42-4215	Cellular Phone	7,000	-	-
4,365	6,676	5,500	42-4220	Radio Communications	5,500	-	-
4,839	4,566	4,500	42-4510	Office Supplies	4,500	-	-
42,165	28,009	23,000	42-4515	Equipment Non Capital/Engine Equipment	23,000	-	-
105	223	500	42-4520	Postage	500	-	-
26,887	24,252	22,000	42-4545	Materials and Supplies	22,000	-	-
4,369	10,644	4,000	42-4555	Extinguishing Agents	4,000	-	-
920	2,032	3,000	42-4580	Office Equipment/Furniture	3,000	-	-
40,869	46,340	43,000	42-4810	Building and Grounds Maintenance	45,000	-	-
94,665	81,978	72,000	42-4815	Vehicle Expense-Maintenance	80,000	-	-
17,301	32,535	33,000	42-4820	Vehicle Expense-Fuel	50,000	-	-
7,452	9,289	9,250	42-4825	Vehicle Tires	9,250	-	-
11,994	10,265	15,000	42-4830	Equipment Maintenance	15,000	-	-
9,132	16,734	24,500	42-5115	Safety Clothing	24,500	-	-
12,210	15,354	12,000	42-5120	Uniforms	14,000	-	-
32,461	28,317	32,000	42-5410	Utilities-Power	37,344	-	-
13,687	18,328	17,000	42-5420	Utilities-Gas	19,264	-	-
6,990	7,967	12,500	42-5430	Utilities-Water	12,600	-	-
3,368	3,368	4,000	42-5435	Utilities-Sewer	3,400	-	-
2,781	3,205	3,300	42-5440	Utilities-Garbage	2,835	-	-
4,393	4,393	5,000	42-5455	Utilities-Storm Drain	4,830	-	-
17,451	24,153	25,000	42-5710	Insurance-Automobile	28,910	-	-
12,539	13,715	16,000	42-5715	Insurance-General Liability	18,644	-	-
14,175	15,522	19,000	42-5720	Insurance-Property	21,358	-	-
6,628	6,628	7,300	42-5740	Insurance-Equipment	8,024	-	-
1,069	1,069	1,300	42-5790	Insurance-Miscellaneous	2,360	-	-
<u>552,453</u>	<u>595,784</u>	<u>629,800</u>	Total		<u>687,199</u>	-	-
<u>7,346,361</u>	<u>7,868,362</u>	<u>8,258,764</u>	TOTAL FIRE DEPARTMENT		<u>8,821,967</u>	-	-

**CITY OF ROSEBURG, OREGON**

**GENERAL FUND NON-DEPARTMENTAL**

**CAPITAL OUTLAY** - The City's asset capitalization policy is to capitalize and depreciate individual asset acquisitions greater than \$5,000 with a useful life of more than one year. The general rule of materiality applies to group acquisitions.

*Proposed Capital Acquisitions for 2023-24*

\$ 9,950	New copier to replace the Public Works copier on the first floor of City Hall.
\$ 14,590	New copier to replace the Administration copier on the third floor of City Hall.
<u>\$159,000</u>	Replacement of three servers, hard-drives and Microsoft Server Licenses
\$183,540	Total

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

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

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

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

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

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

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (100)</u>							
CAPITAL OUTLAY - 7575							
7,067	5,000	42,500	41-7020	Equipment Acquisition-General Fund	24,540	-	-
-	45,556	-	41-7020	Equipment Acquisition-IT	159,000	-	-
-	10,600	-	41-7020	Equipment Acquisition-Police	-	-	-
<u>7,067</u>	<u>61,156</u>	<u>42,500</u>	Total		<u>183,540</u>	<u>-</u>	<u>-</u>
TRANSFERS - 9090							
50,000	50,000	50,000	49-8832	Transfer to Park Improvement	50,000	-	-
775,000	795,000	795,000	49-8833	Transfer to Equipment Fund	960,000	-	-
100,000	100,000	100,000	49-8836	Transfer to Facilities Improvement	100,000	-	-
-	-	21,000	49-8851	Transfer to Off Street Parking	18,000	-	-
-	-	-	41-8861	Transfer to Worker's Compensation Fund	-	-	-
<u>925,000</u>	<u>945,000</u>	<u>966,000</u>	Total		<u>1,128,000</u>	<u>-</u>	<u>-</u>
OTHER REQUIREMENTS - 9093							
35,318	40,917	30,000	45-9100	Insurance Deductibles	30,000	-	-
-	50,000	50,000	45-9100	Sobering Center	50,000	-	-
-	-	6,000	45-9100	4th of July	6,000	-	-
60,000	13,269	55,000	45-9100	Other Requirements	25,000	-	-
-	-	-	45-9110	Library	-	-	-
<u>95,318</u>	<u>104,186</u>	<u>141,000</u>	Total		<u>111,000</u>	<u>-</u>	<u>-</u>
<u>24,899,530</u>	<u>25,828,368</u>	<u>29,286,896</u>	TOTAL EXPENDITURES		<u>31,639,685</u>	<u>-</u>	<u>-</u>
OPERATING CONTINGENCY - 9091							
-	-	979,000	60-9010		1,000,000	-	-
<u>9,988,809</u>	<u>10,597,061</u>	<u>7,282,699</u>	60-9410	UNAPPROPRIATED ENDING FUND BALANCE	<u>7,842,159</u>	<u>-</u>	<u>-</u>
<u>9,988,809</u>	<u>10,597,061</u>	<u>8,261,699</u>	TOTAL FUND BALANCE		<u>8,842,159</u>	<u>-</u>	<u>-</u>
<u>34,888,339</u>	<u>36,425,429</u>	<u>37,548,595</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>40,481,844</u>	<u>-</u>	<u>-</u>



**CITY OF ROSEBURG, OREGON**

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**CITY OF ROSEBURG, OREGON**  
**GRANT SPECIAL REVENUE FUND**

The Grant Special Revenue Fund was created in the 2005-06 fiscal year in an effort to make the budget easier to understand. All departments actively pursue and successfully receive grant funds in order to supplement limited resources. Prior to the establishment of this fund, grant resources specific to Community Development, Police and Fire were 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 a transfer to the Grant Fund for the City's grant matches. Grants that are specific to Special Revenue, Capital Improvement or Enterprise Funds remain with those funds. The following table presents the grants that are anticipated to be received in the fiscal year 2023-24.

<b>DEPARTMENT</b>	<b>PROJECT / GRANT NAME</b>	<b>GRANTING AGENCY</b>	<b>GRANT AMOUNT</b>	<b>CITY MATCH AMOUNT</b>	<b>EXPENDITURE CY BUDGET AMOUNT</b>
ADMINISTRATION	MEDICAL EDUCATION	STATE OF OREGON	5,000,000 *	-	4,000,000
ADMINISTRATION	NAVIGATION CENTER	STATE OF OREGON	1,590,815 *	-	663,500
COMMUNITY DEV	REALITY KITCHEN GRANT	FED - HUD (CDBG)	80,350 *	-	80,350
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	6,030	6,030	12,060
			<b>6,677,195</b>	<b>6,030</b>	<b>4,755,910</b>

\* Carry-over grant

<u>CITY OF ROSEBURG, OREGON</u>			<u>SUMMARY</u>			
<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>GRANT SPECIAL REVENUE FUND (220)</u>			
			RESOURCES:			
2,376,916	1,051,077	7,505,446	Intergovernmental Revenue	386,380	-	-
-	-	-	Interfund transfers	-	-	-
-	-	-	Donations	-	-	-
1,278	8,764	5,000	Interest	-	-	-
<u>2,378,194</u>	<u>1,059,841</u>	<u>7,510,446</u>	Total Operating Revenues	<u>386,380</u>	<u>-</u>	<u>-</u>
92,042	1,592,848	1,272,471	Beginning Fund Balance	5,492,357	-	-
<u>2,470,236</u>	<u>2,652,689</u>	<u>8,782,917</u>	TOTAL RESOURCES	<u>5,878,737</u>	<u>-</u>	<u>-</u>
			REQUIREMENTS			
			Operating Budget:			
853,299	808,295	3,710,891	Materials and Services	2,692,410	-	-
<u>853,299</u>	<u>808,295</u>	<u>3,710,891</u>	Total Operating Budget	<u>2,692,410</u>	<u>-</u>	<u>-</u>
24,089	334,629	5,000,000	Capital Outlay	2,063,500	-	-
<u>877,388</u>	<u>1,142,924</u>	<u>8,710,891</u>	Total Expenditures	<u>4,755,910</u>	<u>-</u>	<u>-</u>
-	-	-	Contingency	-	-	-
-	-	72,026	Reserved for Future Expenditure	1,122,827	-	-
1,592,848	1,509,765	-	Unappropriated Ending Fund Balance	-	-	-
<u>2,470,236</u>	<u>2,652,689</u>	<u>8,782,917</u>	TOTAL REQUIREMENTS	<u>5,878,737</u>	<u>-</u>	<u>-</u>



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GRANT FUND (220)</u>						
<u>92,042</u>	<u>1,592,848</u>	<u>1,272,471</u>	220-00-00-301 BEGINNING FUND BALANCE	<u>5,492,357</u>	-	-
REVENUES - (220)						
876,916	257,077	1,505,446	20-20-331120 Federal Grants	86,380	-	-
1,500,000	494,000	6,000,000	50-20-332120 State Grants	300,000	-	-
-	300,000	-	20-20-334120 Local Grants	-	-	-
1,278	8,764	5,000	60-40-371100 Interest Income	-	-	-
<u>2,378,194</u>	<u>1,059,841</u>	<u>7,510,446</u>	Total	<u>386,380</u>	-	-
<u>2,470,236</u>	<u>2,652,689</u>	<u>8,782,917</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>5,878,737</u>	-	-
MATERIALS AND SERVICES - 1010						
-	-	-	41-3630 Contracted Services- SOMWC	2,000,000	-	-
29,073	-	-	41-4546 Medical & Protective Supplies	-	-	-
6,043	-	-	41-4547 Disinfecting Public Areas & Other Facilities	-	-	-
25,037	-	-	41-4548 Public Safety Measures	-	-	-
495,259	-	-	41-4549 Economic Supports	-	-	-
-	54,236	2,200,000	41-4549 Contracted Services- Navigation Center	600,000	-	-
<u>555,412</u>	<u>54,236</u>	<u>2,200,000</u>	Total	<u>2,600,000</u>	-	-
MATERIALS AND SERVICES - 1520						
170,073	520,377	1,500,000	41-3630 Contracted Services	80,350	-	-
<u>170,073</u>	<u>520,377</u>	<u>1,500,000</u>	Total	<u>80,350</u>	-	-
MATERIALS AND SERVICES - 3510						
126,871	223,770	-	42-3630 Contracted Services	-	-	-
-	-	-	42-4515 Supplies-Equipment Non Capital	12,060	-	-
943	9,912	10,891	42-5120 Uniforms	-	-	-
<u>127,814</u>	<u>233,682</u>	<u>10,891</u>	Total	<u>12,060</u>	-	-
<u>853,299</u>	<u>808,295</u>	<u>3,710,891</u>	TOTAL MATERIALS AND SERVICES	<u>2,692,410</u>	-	-
CAPITAL OUTLAY - 7575						
24,089	334,629	5,000,000	41-7063 Improvements-Grants	2,063,500	-	-
<u>24,089</u>	<u>334,629</u>	<u>5,000,000</u>	Total	<u>2,063,500</u>	-	-
<u>877,388</u>	<u>1,142,924</u>	<u>8,710,891</u>	TOTAL EXPENDITURES	<u>4,755,910</u>	-	-
-	-	72,026	RESERVED FOR FUTURE EXPENDITURE- 9092 60-9210	1,122,827	-	-
<u>1,592,848</u>	<u>1,509,765</u>	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>2,470,236</u>	<u>2,652,689</u>	<u>8,782,917</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>5,878,737</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**HOTEL/MOTEL TAX FUND**

**RESOURCES AND REQUIREMENTS**

**CURRENT OPERATIONS**

This special revenue fund is used to account for the 8% City Hotel/Motel Tax. An additional 1.5% was levied for statewide tourism promotion funding. However, those funds are not available to the City of Roseburg but are distributed by the state regionally.

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

The materials and services portion of this budget is for the tourism and promotion program which receives 57.25% of the annual estimated revenues net of administrative costs. The City currently contracts with a third party to provide the primary tourism promotion services.

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

State Grants that are for tourism promotion activities are accounted for in this fund.

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

The FY 2023-34 budget includes a transfer to the Park Improvement Fund. The intent is to identify projects within City parks that will increase tournament play and increase tourism utilizing these assets. Transfer(s) will only occur if qualifying projects are identified and constructed.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			HOTEL/MOTEL TAX FUND (240)					
538,714	871,874	1,186,388	240-00-00-301	BEGINNING FUND BALANCE		1,765,271	-	-
			REVENUES - (240)					
1,376,131	1,806,389	1,500,000	78-40-315200	Hotel/Motel Tax		1,900,000	-	-
11,375	11,711	-	78-40-315100	Penalty and Interest		-	-	-
5,057	7,093	6,500	60-40-371100	Interest Income		40,000	-	-
<u>1,392,563</u>	<u>1,825,193</u>	<u>1,506,500</u>	Total			<u>1,940,000</u>	-	-
<u>1,931,277</u>	<u>2,697,067</u>	<u>2,692,888</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>3,705,271</u>	-	-
			MATERIALS AND SERVICES - 7474					
34,432	35,415	34,389	46-3210	City Services-Management		36,885	-	-
-	-	250,000	46-3622	Tourism Promotion		250,000	-	-
1,395	55,694	-	46-3620	V & C Local Events		75,000	-	-
450,000	450,000	500,000	46-3625	Contracted Services-Tourism		787,500	-	-
<u>485,827</u>	<u>541,109</u>	<u>784,389</u>	Total			<u>1,149,385</u>	-	-
			TRANSFER - 9090					
441,285	582,474	482,039	49-8829	Transfer to Street Light/Sidewalk Fund		612,780	-	-
132,291	174,618	144,509	49-8855	Transfer to Economic Development		183,702	-	-
-	-	-	49-8832	Transfer to Park Improvement Fund		250,000	-	-
<u>573,576</u>	<u>757,092</u>	<u>626,548</u>	Total			<u>1,046,482</u>	-	-
<u>1,059,403</u>	<u>1,298,201</u>	<u>1,410,937</u>	TOTAL EXPENDITURES			<u>2,195,867</u>	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	1,281,951	60-9210			1,509,404	-	-
871,874	1,398,866	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
<u>1,931,277</u>	<u>2,697,067</u>	<u>2,692,888</u>	TOTAL EXPENDITURES & ENDING FUND BALANCES			<u>3,705,271</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**STREET LIGHTS AND SIDEWALK FUND**

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

**RESOURCES**

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

**REQUIREMENTS**

- ◆ Materials and Services - These costs are indirect allocations to the General Fund for administration of the fund (management services) and to the General Fund for services provided by the Public Works Department to cover the City's costs for administering projects, engineering, and construction observation.
- ◆ Capital Outlay – The City sidewalk rehabilitation program is financed by the fund. The cost for sidewalk rehabilitation varies annually depending on the number of applications received. This fund can also provide the funding for sidewalks and/or streetlights on major improvement projects. Many of the resources are dedicated to ADA improvements in the Five Year Capital Improvement Plan. These resources may be combined with other sources to perform these upgrades as part of larger construction projects. Due to the large expense for major traffic signal and street light projects, it may take several years to accumulate sufficient funds to construct a project.
- ◆ Cost estimates for the capital improvement projects planned FY 2023-24 are listed in Table T-1.





**TABLE T-1  
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL  
FY 2023-2024**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
<b>Annual Pavement Management Program</b>	1,290,000				
Slurry Seals (Non-Capital)*			175,000		
Chip Seals (Non-Capital)*			75,000		
Stephens Street Repair ( 3600 blk) (Non-Capital)*			40,000		
Overlays (Capital)			1,000,000		
ADA Improvements	465,000	465,000			
Misc New Sidewalks	15,000	15,000			
<b>CIPP Storm Project(s)</b>	1,200,000				
2023 Storm Pipe Rehab Alameda/Church/Brooklyn				1,200,000	
<b>Open Cut Storm Drainage Repairs</b>	1,350,000				
Troost/Calkins/Rainbow/Haggerty Storm Improvements				1,350,000	
<b>In house Storm Projects</b>	0				
<b>Street Construction Projects</b>	0				
<b>Miscellaneous</b>					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	60,000			60,000	
Vehicles	0				
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
<b>Materials &amp; Supplies (M&amp;S) Non-Capital* Projects Total</b>	290,000	0	290,000	0	0
<b>Capital Projects Total</b>	4,440,000	530,000	1,000,000	2,710,000	200,000
<b>PROJECTS TOTAL</b>	<b>4,730,000</b>	<b>530,000</b>	<b>1,290,000</b>	<b>2,710,000</b>	<b>200,000</b>

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

**CITY OF ROSEBURG, OREGON**  
**BIKE TRAIL FUND**

**RESOURCES AND REQUIREMENTS**

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

This year's budget includes a transfer from the Transportation Fund to perform repairs to existing sections of trails. This transfer is funded via the Transportation Fund's franchise fee related income. The capital projects include multi-use path projects funded utilizing grant funding, typically through the Oregon Parks and Recreation Department's Recreational Trails Program. The City recently received a grant for development of the Sunshine Trails project which is planned for FY 24.



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>BIKE TRAIL FUND (250)</u>						
<u>180,850</u>	<u>207,532</u>	<u>236,265</u>	250-00-00-3010 BEGINNING FUND BALANCE	<u>272,134</u>	-	-
REVENUES - (250)						
18,517	19,380	18,100	40-20-332510 Gasoline Subvention	18,100	-	-
-	-	148,790	40-30-332120 Other Grants	148,790	-	-
1,465	1,249	1,500	60-40-371100 Interest Income	5,000	-	-
10,000	10,000	10,000	85-40-391131 Transfer from Transportation Fund	10,000	-	-
-	4,173	-	85-40-391283 Transfer from ARPA Special Revenue Fund	-	-	-
<u>29,982</u>	<u>34,802</u>	<u>178,390</u>	Total	<u>181,890</u>	-	-
<u>210,832</u>	<u>242,334</u>	<u>414,655</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>454,024</u>	-	-
MATERIALS AND SERVICES - 7474						
-	-	10,000	45-4855 Bike Trail Maintenance	10,000	-	-
<u>-</u>	<u>-</u>	<u>10,000</u>	Total	<u>10,000</u>	-	-
CAPITAL OUTLAY - 7575						
3,300	-	280,000	45-7035 Bike Trail Improvements	285,000	-	-
<u>3,300</u>	<u>-</u>	<u>290,000</u>	TOTAL EXPENDITURES	<u>295,000</u>	-	-
OPERATING CONTINGENCY - 9091						
-	-	124,655	60-9010	159,024	-	-
<u>207,532</u>	<u>242,334</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	-	-
<u>210,832</u>	<u>242,334</u>	<u>414,655</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>454,024</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**GOLF FUND**

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

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

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

**RESOURCES**

Beginning Fund Balance: The projected FY 2023-24 beginning fund balance is expected to be slightly lower than the previous year.

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

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

**REQUIREMENTS**

Capital Outlay: An amount has been budgeted for capital outlay in order to participate with the concessionaire in any improvements such as cart path improvements, drainage improvements and irrigation pumping system improvements at the facility.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			GOLF FUND (210)					
111,750	133,764	129,795	00-00-301000	BEGINNING FUND BALANCE		146,088	-	-
			REVENUES - (210)					
29,291	29,878	30,400	40-10-342105	Facilities Rent		14,585	-	-
20,159	23,058	23,500	40-10-342120	Land Lease		24,500	-	-
1,063	870	1,200	60-40-371100	Interest Income		5,000	-	-
50,513	53,806	55,100	Total			44,085	-	-
162,263	187,570	184,895	TOTAL REVENUES & BEGINNING FUND BALANCE			190,173	-	-
			MATERIALS AND SERVICES - 7010					
6,000	6,000	6,000	45-3210	City Services-Administration		6,000	-	-
1,245	6,499	1,000	45-3690	Contracted Services		1,000	-	-
17,398	5,940	20,000	45-4810	Building and Grounds Maintenance		21,000	-	-
1,224	1,224	1,500	45-5435	Utilities-Sewer		2,040	-	-
836	914	1,200	45-5715	Insurance-General Liability		1,250	-	-
1,725	1,868	2,400	45-5720	Insurance-Property		2,650	-	-
71	71	100	45-5790	Insurance-Miscellaneous		170	-	-
28,499	22,516	32,200	Total			34,110	-	-
28,499	22,516	32,200	TOTAL MAINTENANCE DEPARTMENT			34,110	-	-
			CAPITAL OUTLAY - 7575					
-	15,387	35,000	45-7035	Improvements-Other		36,750	-	-
-	15,387	35,000	Total			36,750	-	-
28,499	37,903	67,200	TOTAL EXPENDITURES			70,860	-	-
			OPERATING CONTINGENCY - 9091					
-	-	117,695	210-9091-60-9010			119,313	-	-
133,764	149,667	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
162,263	187,570	184,895	TOTAL EXPENDITURES & ENDING FUND BALANCE			190,173	-	-

## **ECONOMIC DEVELOPMENT FUND**

### **RESOURCES**

Economic Development Fund resources are from City Hotel/Motel taxes. A transfer from the Hotel/Motel Fund represents 9.86% of the tax collected in accordance with Roseburg Municipal Code.

### **MATERIALS AND SERVICES**

The largest expenditures are for professional services. These have historically included contracted services, grants, studies, and contributions to worthy economic development causes. Many of the projects funded with materials and services are developed by partnerships between the State, County and local organizations like the Umpqua Economic Development Partnership, leveraging the public/private investment. The City's annual commitment to the Partnership ended when the three-way agreement between Douglas County, City of Roseburg, and the Partnership was terminated by Douglas County in early 2023. The annual commitment to the Downtown Roseburg Association ended when the DRA terminated their contract in the first quarter of 2022 due to financial challenges, some of which related to COVID-19.

Staff has not identified the use of the budgeted funds, but plans to evaluate options to support economic development, including programs and opportunities in the downtown core area.

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>ECONOMIC DEVELOPMENT FUND (230)</u>				
<u>210,180</u>	<u>211,895</u>	<u>250,009</u>	00-00-301000	BEGINNING FUND BALANCE	<u>376,205</u>	<u>-</u>	<u>-</u>
			REVENUES - (230)				
1,286	969	1,300	60-40-371100	Interest Income	6,000	-	-
132,292	174,618	144,509	85-40-391124	Transfer From Hotel/Motel	183,702	-	-
<u>133,578</u>	<u>175,587</u>	<u>145,809</u>	Total		<u>189,702</u>	<u>-</u>	<u>-</u>
<u>343,758</u>	<u>387,482</u>	<u>395,818</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>565,907</u>	<u>-</u>	<u>-</u>
			MATERIALS AND SERVICES - 7474				
13,863	11,459	8,524	46-3210	City Services-Management	10,328	-	-
30,000	35,000	50,000	46-3630	Contracted Services-Technical	50,000	-	-
83,000	72,781	150,000	46-3690	Contracted Services	200,000	-	-
-	-	2,500	46-4545	Materials and Supplies	2,500	-	-
<u>126,863</u>	<u>119,240</u>	<u>211,024</u>	Total		<u>262,828</u>	<u>-</u>	<u>-</u>
			CAPITAL OUTLAY - 7575				
5,000	-	25,000	46-7035	Improvements-General	50,000	-	-
<u>5,000</u>	<u>-</u>	<u>25,000</u>	Total		<u>50,000</u>	<u>-</u>	<u>-</u>
			OTHER REQUIREMENTS - 9093				
-	-	-	49-9135	Revolving Loans	-	-	-
<u>131,863</u>	<u>119,240</u>	<u>236,024</u>	TOTAL EXPENDITURES		<u>312,828</u>	<u>-</u>	<u>-</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	159,794	60-9210		253,079	-	-
<u>211,895</u>	<u>268,242</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>343,758</u>	<u>387,482</u>	<u>395,818</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>565,907</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**LIBRARY SPECIAL REVENUE FUND**

The Library Special Revenue Fund is established to account for grants and donations received that are restricted solely for the use of the Library and its programs. Grants and donations are a key component to the success of the Roseburg Public Library. The City has received grants and donations that assist with the library's collection, programs, and special projects. Library staff will continue to seek funding to support existing and expanded programming.

This fund provides the oversight and internal controls to ensure that any such funds are utilized in conformance with all funding restrictions.

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>LIBRARY SPECIAL FUND (270)</u>				
<u>79,753</u>	<u>109,861</u>	<u>92,498</u>	00-00-301000	BEGINNING FUND BALANCE	<u>99,776</u>	-	-
REVENUES - (270)							
40,156	12,462	-	00-00-331100	Federal Grants	-	-	-
58,674	-	-	50-20-332100	Other Grants	40,000	-	-
91,000	73,500	123,000	20-20-334100	Local Grants	107,000	-	-
621	531	1,000	60-40-371100	Interest Income	2,000	-	-
9,221	25,993	50,000	00-00-381110	Donations/Other	35,000	-	-
<u>199,672</u>	<u>112,486</u>	<u>174,000</u>	Total		<u>184,000</u>	-	-
<u>279,425</u>	<u>222,347</u>	<u>266,498</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>283,776</u>	-	-
MATERIALS AND SERVICES - 7474							
13,976	19,644	5,000	41-3630	Contracted Services	5,000	-	-
11,321	-	-	41-4215	Cellular Phone	-	-	-
48,331	81,633	100,382	41-4545	Collection Materials	84,650	-	-
8,346	6,455	16,000	41-4546	Collection Materials - Children	45,350	-	-
250	2,038	5,800	41-4547	Collection Materials - Teen	4,000	-	-
5,356	6,089	15,000	41-4548	Collection Materials - Adult	15,000	-	-
16,569	7,732	5,000	41-4620	Equipment Non Capital	10,000	-	-
<u>104,149</u>	<u>123,591</u>	<u>147,182</u>	Total		<u>164,000</u>	-	-
CAPITAL OUTLAY - 7575							
-	22,062	30,000	41-7025	Equipment Acquisition	25,000	-	-
39,915	-	-	41-7030	Vehicle	-	-	-
<u>39,915</u>	<u>22,062</u>	<u>30,000</u>	Total		<u>25,000</u>	-	-
TRANSFER - 9090							
10,000	1,592	-	49-8810	Transfer to General Fund	-	-	-
15,500	-	-	49-8836	Transfer to Facilities Fund	-	-	-
<u>25,500</u>	<u>1,592</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>
<u>169,564</u>	<u>147,245</u>	<u>177,182</u>	TOTAL EXPENDITURES		<u>189,000</u>	-	-
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	89,316	60-9210		94,776	-	-
<u>109,861</u>	<u>75,102</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>279,425</u>	<u>222,347</u>	<u>266,498</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>283,776</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**AMERICAN RESCUE PLAN SPECIAL REVENUE FUND**

**RESOURCES AND REQUIREMENTS**

**CURRENT OPERATIONS**

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

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

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

Due to the significant level of funding received and the multiple fiscal years the City has to utilize the funding, a separate special revenue fund was established in July 2021 to account for the funds. By establishing a dedicated fund for the ARPA funds, the City is able to maximize transparency in how the funds are used.



<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>AMERICAN RESCUE PLAN SPECIAL REVENUE FUND</u>				
-	-	2,257,170	00-00-301000	BEGINNING FUND BALANCE	4,435,420	-	-
REVENUES - (283)							
-	2,607,518	2,607,518	00-00-332100	Other Grants	-	-	-
-	11,081	17,000	60-40-371100	Interest Income	120,000	-	-
-	2,618,599	2,624,518	Total		120,000	-	-
-	2,618,599	4,881,688	TOTAL REVENUES & BEGINNING FUND BALANCE		4,555,420	-	-
MATERIALS AND SERVICES - 7474							
-	39,017	50,000	41-3630	Contracted Services-Technical	50,000	-	-
-	78,031	1,000,000	41-3690	Contracted Services-Miscellaneous	1,250,000	-	-
-	2,670	-	41-4545	General Materials	-	-	-
-	119,718	1,050,000	Total		1,300,000	-	-
CAPITAL OUTLAY - 7575							
-	-	1,500,000	41-7015	Building & Improvements	1,500,000	-	-
-	39,995	500,000	41-7025	Equipment	250,000	-	-
-	39,995	2,000,000	Total		1,750,000	-	-
TRANSFER - 9090							
-	-	50,000	49-8810	Transfer to General Fund	50,000	-	-
-	4,173	-	49-8825	Transfer to Bike Trail Fund	-	-	-
-	190,580	-	49-8831	Transfer to Transportation Fund	-	-	-
-	17,971	-	49-8832	Transfer to Park Improvement	-	-	-
-	20,726	-	49-8851	Transfer to Off Street Parking Fund	-	-	-
-	233,450	50,000	Total		50,000	-	-
-	393,163	3,100,000	TOTAL EXPENDITURES		3,100,000	-	-
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	1,781,688	60-9210		1,455,420	-	-
-	2,225,436	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
-	2,618,599	4,881,688	TOTAL EXPENDITURES & ENDING FUND BALANCE		4,555,420	-	-

**CITY OF ROSEBURG, OREGON**  
**ASSESSMENT IMPROVEMENT FUND**

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

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

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

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

			CITY OF ROSEBURG, OREGON					
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			ASSESSMENT IMPROVEMENT FUND (340)					
1,681,683	1,694,551	1,645,667	00-00-301000	BEGINNING FUND BALANCE		1,714,168	-	-
			REVENUES - (340)					
12,868	9,388	13,000	60-40-371100	Interest Income		50,000	-	-
-	1,516	-	00-00-385100	Miscellaneous		-	-	-
12,868	10,904	13,000	Total		50,000	-	-	-
1,694,551	1,705,455	1,658,667	TOTAL REVENUES & BEGINNING FUND BALANCE			1,764,168	-	-
			MATERIALS AND SERVICES - 7474					
-	12,934	15,000	43-3310	Professional Services-Legal		15,000	-	-
-	-	100,000	43-3330	Professional Services		100,000	-	-
-	1,948	-	43-3845	Property Taxes		20,000	-	-
-	284	-	43-3860	Abatement Expense		5,000	-	-
-	15,166	115,000	Total		140,000	-	-	-
			CAPITAL OUTLAY - 7575					
-	-	1,000,000	43-7045	Improvements-LID's		1,000,000	-	-
-	-	1,000,000	Total		1,000,000	-	-	-
-	15,166	1,115,000	TOTAL EXPENDITURES			1,140,000	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	543,667	60-9210			624,168	-	-
1,694,551	1,690,289	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,694,551	1,705,455	1,658,667	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,764,168	-	-

**CITY OF ROSEBURG, OREGON**  
**STEWART TRUST FUND**

**STEWART TRUST FUND**

The trust was established in 1974 with funds from the estate of Earle B. Stewart. The primary expenditures from this trust are for improvements to the City's American Legion baseball field and to Stewart Park. Since the inception of the trust, which is administered by a trustee, improvements in excess of \$700,000 have been funded. The Parks and Recreation Commission and City Council review proposed projects annually for submission to the trustee for funding.

In FY 2023-24, no funds have been programmed from the Stewart Trust.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>STEWART TRUST - (710)</u>							
<u>104,254</u>	<u>102,813</u>	<u>91,716</u>	00-00-301000	BEGINNING FUND BALANCE	<u>109,593</u>	-	-
REVENUES - 710							
87	62	100	60-40-371100	Interest Income	300	-	-
10,308	13,243	18,000	40-30-381010	Trust Contributions-Earle Stewart	16,000	-	-
<u>10,395</u>	<u>13,305</u>	<u>18,100</u>	Total		<u>16,300</u>	-	-
<u>114,649</u>	<u>116,118</u>	<u>109,816</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>125,893</u>	-	-
CAPITAL OUTLAY - 7575							
-	-	15,000	45-7082	Improvements-Stewart Park	15,000	-	-
11,836	2,815	15,000	45-7083	Improvements-Legion	15,000	-	-
<u>11,836</u>	<u>2,815</u>	<u>30,000</u>	Total		<u>30,000</u>	-	-
<u>11,836</u>	<u>2,815</u>	<u>30,000</u>	TOTAL EXPENDITURES		<u>30,000</u>	-	-
-	-	79,816	RESERVED FOR FUTURE EXPENDITURE- 9092				
			60-9210		95,893	-	-
<u>102,813</u>	<u>113,303</u>	-	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	-	-
<u>114,649</u>	<u>116,118</u>	<u>109,816</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>125,893</u>	-	-



**CITY OF ROSEBURG, OREGON**

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**CITY OF ROSEBURG, OREGON**  
**PENSION OBLIGATION DEBT SERVICE FUND**

**RESOURCES AND REQUIREMENTS**

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

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

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

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

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2024	435,000	112,484	547,484
2025	480,000	91,256	571,256
2026	520,000	67,832	587,832
2027	570,000	42,456	612,456
2028	300,000	14,640	314,640
<b>TOTAL</b>	<b>\$2,305,000</b>	<b>\$328,668</b>	<b>2,633,668</b>



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>PENSION BOND DEBT SERVICE FUND (420)</u>						
<u>52,801</u>	<u>69,142</u>	<u>69,814</u>	00-00-301000	<u>70,386</u>	<u>-</u>	<u>-</u>
			BEGINNING FUND BALANCE			
REVENUES-(420)						
506,529	516,059	525,300	10-40-341000	569,400	-	-
			Interdept Charges-General Fund			
<u>506,529</u>	<u>516,059</u>	<u>525,300</u>	Total	<u>569,400</u>	<u>-</u>	<u>-</u>
<u>559,330</u>	<u>585,201</u>	<u>595,114</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>639,786</u>	<u>-</u>	<u>-</u>
DEBT SERVICE - 8080						
325,000	360,000	395,000	47-8710	435,000	-	-
			Principal-Pension Bond			
165,188	149,328	131,770	47-8720	112,500	-	-
			Interest-Pension Bond			
<u>490,188</u>	<u>509,328</u>	<u>526,770</u>	Total	<u>547,500</u>	<u>-</u>	<u>-</u>
<u>490,188</u>	<u>509,328</u>	<u>526,770</u>	TOTAL EXPENDITURES	<u>547,500</u>	<u>-</u>	<u>-</u>
<u>69,142</u>	<u>75,873</u>	<u>68,344</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>92,286</u>	<u>-</u>	<u>-</u>
<u>559,330</u>	<u>585,201</u>	<u>595,114</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>639,786</u>	<u>-</u>	<u>-</u>



**CITY OF ROSEBURG, OREGON**

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**CITY OF ROSEBURG, OREGON**  
**TRANSPORTATION FUND**

The Transportation Fund accounts for the financial resources used for infrastructure construction and major improvements for transportation related assets. Historically, street reconstruction and new street projects have been funded through this fund.

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

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

**CITY OF ROSEBURG, OREGON**  
**TRANSPORTATION FUND**

**RESOURCES AND REQUIREMENTS**

**RESOURCES**

- ◆ Beginning Fund Balance – The FY 2023-24 Beginning Fund Balance is projected to be higher than the previous year.
- ◆ STBG Funds – This line item includes Federal Surface Transportation Block Grant funds.
- ◆ State Gas Subvention – This is the estimated amount generated for the City through the State gas tax and vehicle licensing fees. This is a state shared revenue and is calculated on a per capita (population) basis.
- ◆ System Development Charge – This revenue is generated at the time of new development or redevelopment. The Charge is based on estimated traffic generated by the development.
- ◆ Franchise Fee – Fifteen percent of franchise fees paid by utility companies are utilized for pavement management.

**REQUIREMENTS**

- ◆ Road and Bridge Maintenance – This is for slurry seal projects and in-house street repairs anticipated for construction in 2023-24
- ◆ Capital Outlay – The specific projects proposed for the 2023-24 fiscal year are listed in Table T-1.
- ◆ Transfer to Public Works Fund – A transfer of \$1,107,515 to the General Fund has been budgeted to account for the operations of the Public Works Department. The transfer will fund approximately 34 percent of the Public Works Engineering, Administration and Street Maintenance Divisions.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>TRANSPORTATION FUND (310)</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>2,454,911</u>	<u>2,301,732</u>	<u>4,424,675</u>	00-00-301000	BEGINNING FUND BALANCE	<u>4,758,635</u>	-	-
				REVENUES - (310)			
56,092	68,400	70,362	78-40-321700	Gas Franchise Fees	92,500	-	-
312,363	309,646	324,612	78-40-321720	Electric Franchise Fees	345,890	-	-
48,699	49,075	49,412	78-40-321740	Telephone Franchise Fees	50,300	-	-
22,836	23,096	23,118	78-40-321760	Cable TV Franchise Fees	23,100	-	-
51,104	49,879	54,171	78-40-321780	Water Utility Franchise Fees	52,500	-	-
17,412	17,436	18,388	78-40-321800	Storm Drainage Franchise Fees	18,800	-	-
-	1,240,351	-	30-30-331000	STBG Funds	-	-	-
-	373,399	-	30-40-332120	State Operating Grants	-	-	-
1,833,159	1,918,654	1,811,200	30-20-332510	Gas State Subventions	1,891,466	-	-
260,060	306,631	250,000	30-30-343850	Transportation SDC	225,000	-	-
8,451	13,716	9,000	30-10-343815	SDC Admin Fee	9,000	-	-
19,427	20,329	15,000	60-40-371100	Interest Income	100,000	-	-
-	190,580	-	85-40-391283	Transfer from ARPA Special Revenue Fund	-	-	-
<u>2,629,603</u>	<u>4,581,192</u>	<u>2,625,263</u>	Total		<u>2,808,556</u>	-	-
<u>5,084,514</u>	<u>6,882,924</u>	<u>7,049,938</u>		TOTAL REVENUES & BEGINNING FUND BALANCE	<u>7,567,191</u>	-	-
				MATERIALS AND SERVICES - 7474			
90,295	82,734	86,152	43-3210	City Services-Management	85,931	-	-
1,021,922	1,055,959	1,082,082	43-3230	City Services-Public Works	1,107,515	-	-
2,806	3,070	3,700	43-3315	Audit Fees	3,700	-	-
-	-	100,000	43-3320	Engineering Services	100,000	-	-
5,854	-	-	43-3690	Contracted Services	-	-	-
138,839	128,007	200,000	43-4835	Road and Bridge Maintenance	290,000	-	-
<u>1,259,716</u>	<u>1,269,770</u>	<u>1,471,934</u>	Total		<u>1,587,146</u>	-	-
				CAPITAL OUTLAY - 7575			
1,061,768	933,924	1,200,000	43-7035	Improvements-PMP	1,000,000	-	-
451,298	11,173	-	43-7052	Improvements-St Construction	-	-	-
-	-	5,000	41-7055	Equipment/Mapping	-	-	-
<u>1,513,066</u>	<u>945,097</u>	<u>1,205,000</u>	Total		<u>1,000,000</u>	-	-
				TRANSFERS - 9090			
10,000	10,000	10,000	49-8825	Transfer to Bike Trail	10,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total		<u>10,000</u>	-	-
<u>2,782,782</u>	<u>2,224,867</u>	<u>2,686,934</u>		TOTAL EXPENDITURES	<u>2,597,146</u>	-	-
				RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	4,363,004	60-9210		4,970,045	-	-
<u>2,301,732</u>	<u>4,658,057</u>	<u>-</u>		UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,084,514</u>	<u>6,882,924</u>	<u>7,049,938</u>		TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>7,567,191</u>	<u>-</u>	<u>-</u>

**TABLE T-1  
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL  
FY 2023-2024**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
<b>Annual Pavement Management Program</b>	1,290,000				
Slurry Seals (Non-Capital)*			175,000		
Chip Seals (Non-Capital)*			75,000		
Stephens Street Repair ( 3600 blk) (Non-Capital)*			40,000		
Overlays (Capital)			1,000,000		
ADA Improvements	465,000	465,000			
Misc New Sidewalks	15,000	15,000			
<b>CIPP Storm Project(s)</b>	1,200,000				
2023 Storm Pipe Rehab Alameda/Church/Brooklyn				1,200,000	
<b>Open Cut Storm Drainage Repairs</b>	1,350,000				
Troost/Calkins/Rainbow/Haggerty Storm Improvements				1,350,000	
<b>In house Storm Projects</b>	0				
<b>Street Construction Projects</b>	0				
<b>Miscellaneous</b>					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	60,000			60,000	
Vehicles	0				
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
<b>Materials &amp; Supplies (M&amp;S) Non-Capital* Projects Total</b>	290,000	0	290,000	0	0
<b>Capital Projects Total</b>	4,440,000	530,000	1,000,000	2,710,000	200,000
<b>PROJECTS TOTAL</b>	<b>4,730,000</b>	<b>530,000</b>	<b>1,290,000</b>	<b>2,710,000</b>	<b>200,000</b>

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





**CITY OF ROSEBURG, OREGON**  
**PARK IMPROVEMENT FUND**

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

The Park Improvement Fund revenues are derived from State and Federal Grants, Intergovernmental Grants, System Development Charges (SDC's), donations, and transfers from the General Fund. SDC fees can only be utilized to allow for acquisition and development of park property as well as service level increases in the existing system to meet the demands created by population growth.

**CITY OF ROSEBURG, OREGON**  
**PARK IMPROVEMENT FUND**

**RESOURCES AND REQUIREMENTS**

**RESOURCES**

- Beginning Fund Balance – The projected FY 2023-24 beginning fund balance is higher than the previous year.
- Federal and State Grants – This reflects potential grant requests made to the State and/or Federal government for eligible projects.
- Intergovernmental – This is used to account for potential participation from other local agencies.
- Donations – This reflects special fund-raising for specific purpose projects.
- Transfer from General – This transfer represents a commitment to continue implementing master plan improvements.

**REQUIREMENTS**

- Capital Outlay - These improvements are generally contingent upon successful grant applications. Funds from the Park Improvement may be used as a grant match for the reconstruction of the Outdoor Tennis Facilities. The reconstruction will include the addition of 10 outdoor pickleball courts. Pickleball is the fastest growing sport in the United States. Currently, no outdoor courts exist in the area.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			PARK IMPROVEMENT FUND (320)					
390,926	471,255	501,126	00-00-301000	BEGINNING FUND BALANCE		627,093	-	-
			REVENUES - (320)					
176,979	-	80,000	40-30-332320	Capital Grants		750,000	-	-
1,500	-	-	40-30-334100	Local		50,000	-	-
92,538	35,877	35,000	40-30-343610	System Development Charge		34,000	-	-
3,002	883	1,000	40-10-343615	SDC Admin Fee		1,000	-	-
4,954	3,883	3,400	60-40-371100	Interest Income		15,000	-	-
7,218	-	30,000	40-20-381110	Donations/Other		530,000	-	-
50,000	50,000	50,000	00-00-391110	Transfer from General Fund		50,000	-	-
-	-	-	00-00-391124	Transfer from H/M Tax Fund		250,000	-	-
-	17,971	-	85-40-391283	Transfer from ARPA Special Revenue Fund		-	-	-
336,191	108,614	199,400	Total		1,680,000	-	-	
727,117	579,869	700,526	TOTAL REVENUES & BEGINNING FUND BALANCE		2,307,093	-	-	
			MATERIALS AND SERVICES - 7474					
7,553	2,999	30,000	45-4545	Materials and Supplies		30,000	-	-
7,553	2,999	30,000	Total		30,000	-	-	
			CAPITAL OUTLAY - 7575					
248,309	48,387	100,000	45-7015	Improvements-Parks		1,550,000	-	-
248,309	48,387	100,000	Total		1,550,000	-	-	
255,862	51,386	130,000	TOTAL EXPENDITURES		1,580,000	-	-	
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	570,526	60-9210			727,093	-	-
471,255	528,483	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-	
727,117	579,869	700,526	TOTAL EXPENDITURES & ENDING FUND BALANCE		2,307,093	-	-	

**CITY OF ROSEBURG, OREGON**  
**EQUIPMENT REPLACEMENT FUND**

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

The City has prepared this budget in conjunction with its 5-year plan and a longer-term 10-year replacement schedule for fire apparatus. Due to the significant cost associated with fire apparatus (\$800,000 - \$1.75 million), it is essential that reserve funds be established for their future replacement.

The City maintains a vehicle replacement policy that calls for replacement of different types of vehicles at different intervals. Evaluations are made based on vehicle performance, maintenance history of the vehicle and job requirements for which the vehicle is used.

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

**CITY OF ROSEBURG, OREGON**  
**EQUIPMENT REPLACEMENT FUND**

**RESOURCES AND REQUIREMENTS**

**RESOURCES**

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

**REQUIREMENTS**

- ◆ Police:
  - (1) Captain’s Vehicle – (Replace silver impala purchased in FY 2014-15)
  - (3) Patrol Vehicles – (Replace patrol vehicles purchased in FY 2019-20)
  - (42) AXON Fleet 3 Advanced (Automatic license plate reader cameras installed in each patrol car)
  - (42) AXON Conducted Energy Weapons (Tasers – annual installment payment)
- ◆ Fire:
  - (1) Staff Vehicle
  - (4) Defibrillators
  - Fire Hose
  - Personal Protective Equipment
- ◆ Public Works:
  - (1) 1 Ton Pickup - Dump (Street Maintenance) (replacement for 2004)
  - (2) Pickup (Park Maintenance) (Replacements for 2007 and 2013)
  - (1) Rotary Mower (Park Maintenance) (replacement for 2013)
- ◆ Reserves – This is the amount to provide for future purchases based on the City’s projections and replacement program. This includes a reserve for future replacement of major fire equipment.

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

FUND/DEPT	#	2023-24	#	2024-25	#	2025-26	#	2026-27	#	2027-28	FIVE-YEAR TOTAL
<b>BEGINNING BALANCE</b>		\$2,094,971		\$2,311,512		\$2,287,413		\$1,955,454		\$2,147,995	
<b>REQUIREMENTS</b>											
<b><u>PUBLIC SAFETY</u></b>											
<b>FIRE DEPT (CAPITAL)</b>											
STAFF VEHICLE	1	60,000		-	1	65,000		-	1	65,000	190,000
DEFIBRILLATORS	4	128,000		-		-		-		-	128,000
THERMAL IMAGING CAMERAS			4	20,000		-		-		-	20,000
HYDRAULIC RESCUE TOOL				-		-	1	40,000		-	40,000
FIT TESTING MACHINE				-		-	1	15,000		-	15,000
WILDLAND FIRE ENGINE			1	145,000		-		-		-	145,000
TRIPLE COMBINATION PUMPER				-	1	925,000		-		-	925,000
<b>DEPT CAPITAL TOTAL</b>	<b>5</b>	<b>188,000</b>	<b>5</b>	<b>165,000</b>	<b>2</b>	<b>990,000</b>	<b>2</b>	<b>55,000</b>	<b>1</b>	<b>65,000</b>	<b>1,463,000</b>
<b>FIRE DEPT (NON CAPITAL)</b>											
FIRE HOSE		10,000		10,000		10,000		10,000		15,000	55,000
PERSONAL PROTECTIVE EQUIP		15,000		15,000		15,000		15,000		20,000	80,000
COMMUNICATIONS EQUIPMENT		-		-		-		150,000		80,000	230,000
AIR MONITORS AND DOCK STATIONS		-		-	3	18,000		-		-	18,000
<b>DEPT NON CAPITAL TOTAL</b>	<b>5</b>	<b>25,000</b>	<b>5</b>	<b>25,000</b>	<b>2</b>	<b>43,000</b>	<b>2</b>	<b>175,000</b>	<b>1</b>	<b>115,000</b>	<b>383,000</b>
<b>DEPT TOTAL</b>	<b>5</b>	<b>213,000</b>	<b>5</b>	<b>190,000</b>	<b>2</b>	<b>1,033,000</b>	<b>2</b>	<b>230,000</b>	<b>1</b>	<b>180,000</b>	<b>1,846,000</b>
<b>POLICE DEPT (CAPITAL)</b>											
MOTORCYCLE		-	1	39,000		-	1	40,000	1	41,000	120,000
PATROL TRUCK		-		-		-	1	70,000		-	70,000
SEDAN - CHIEF / CAPTAIN	1	43,000		-		-		-	1	45,000	88,000
UNMARKED		-	2	84,000		-		-	1	43,000	127,000
PATROL SEDAN (K9)		-	2	144,880		-		-		-	144,880
PATROL-SEDAN	3	220,000	4	289,760		-		-	3	217,320	727,080
<b>DEPT CAPITAL TOTAL</b>	<b>4</b>	<b>263,000</b>	<b>9</b>	<b>557,640</b>	<b>#</b>	<b>-</b>	<b>2</b>	<b>110,000</b>	<b>6</b>	<b>346,320</b>	<b>1,276,960</b>
<b>POLICE DEPT (NON CAPITAL)</b>											
BODY CAMS / EQUIPMENT		-	42	39,000		-		-		-	39,000
BALLISTIC VESTS		-		-		-		-	13	30,000	30,000
PORTABLE RADIOS		-		-		-		-	50	150,000	150,000
AXON FLEET 3 VEHICLE CAMERAS SYSTEM		36,659		36,659		36,659		36,659	42	36,659	183,295
CONDUCTED ENERGY WEAPONS		28,800		28,800		28,800		28,800	42	30,000	145,200
<b>DEPT NON CAPITAL TOTAL</b>	<b>4</b>	<b>65,459</b>	<b>42</b>	<b>104,459</b>	<b>#</b>	<b>65,459</b>	<b>#</b>	<b>65,459</b>	<b>##</b>	<b>246,659</b>	<b>547,495</b>
<b>DEPT TOTAL</b>	<b>9</b>	<b>328,459</b>	<b>51</b>	<b>662,099</b>	<b>#</b>	<b>65,459</b>	<b>2</b>	<b>175,459</b>	<b>##</b>	<b>592,979</b>	<b>1,824,455</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>9</b>	<b>541,459</b>	<b>56</b>	<b>852,099</b>	<b>2</b>	<b>1,098,459</b>	<b>4</b>	<b>405,459</b>	<b>##</b>	<b>772,979</b>	<b>3,670,455</b>
<b><u>PUBLIC WORKS</u></b>											
<b>STREET MAINTENANCE</b>											
PICKUP REPLACEMENT		-		-	1	60,000		-	2	100,000	160,000
1 TON PICKUP - DUMP	1	60,000	1	50,000		-		-		-	110,000
1 TON PICKUP - FLATBED DUMP		-		-	1	45,000		-		-	45,000
FLATBED TRAILER		-		-		-	2	60,000		-	60,000

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

FUND/DEPT	#	2023-24	#	2024-25	#	2025-26	#	2026-27	#	2027-28	FIVE-YEAR TOTAL
MOWER	-	-	-	-	-	-	-	-	1	150,000	150,000
MOWER (FLAIL)	-	-	125,000	-	-	-	-	-	-	-	125,000
LEAF MACHINE	-	-	-	100,000	-	-	-	-	-	-	100,000
DUMP TRUCK	-	-	-	140,000	-	-	-	-	-	-	140,000
SWEEPER	-	-	-	-	1	-	405,000	-	-	-	405,000
CRACK SEALER	-	-	80,000	-	-	-	-	-	1	-	80,000
STREET FLUSHER	-	-	-	-	-	-	-	-	-	50,000	50,000
SERVICE VAN	-	-	-	-	1	-	45,000	-	-	-	45,000
<b>DEPT TOTAL</b>	<b>1</b>	<b>60,000</b>	<b>3</b>	<b>255,000</b>	<b>4</b>	<b>345,000</b>	<b>4</b>	<b>510,000</b>	<b>4</b>	<b>300,000</b>	<b>1,470,000</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1</b>	<b>60,000</b>	<b>3</b>	<b>255,000</b>	<b>4</b>	<b>345,000</b>	<b>4</b>	<b>510,000</b>	<b>4</b>	<b>300,000</b>	<b>1,470,000</b>
<b>PARKS</b>											
PICKUP	2	125,000	2	125,000	-	-	-	102,000	1	75,000	427,000
4X4 UTILITY VEHICLE	-	-	-	-	1	43,500	-	-	2	87,000	130,500
TRACTOR 4X4	-	-	-	-	2	120,000	1	75,000	-	-	195,000
SPREADER	-	-	-	-	-	-	-	-	1	32,000	32,000
SWEEPER	-	-	1	35,000	-	-	-	-	-	-	35,000
CHIPPER	-	-	-	-	-	-	-	-	-	-	-
BLOWER	-	-	-	-	1	50,000	-	-	-	-	50,000
MOWER (ROTARY)	1	92,000	1	92,000	-	-	-	30,000	1	43,500	30,000
<b>DEPT TOTAL</b>	<b>3</b>	<b>217,000</b>	<b>4</b>	<b>252,000</b>	<b>4</b>	<b>213,500</b>	<b>4</b>	<b>207,000</b>	<b>5</b>	<b>237,500</b>	<b>1,127,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>13</b>	<b>\$818,459</b>	<b>63</b>	<b>\$1,359,099</b>	<b>10</b>	<b>\$1,656,959</b>	<b>12</b>	<b>\$1,122,459</b>	<b>##</b>	<b>\$1,310,479</b>	<b>\$6,267,455</b>
<b>RESOURCES</b>											
GENERAL-EQUIPMENT & VEHICLES		800,000		1,100,000		1,100,000		1,100,000		1,100,000	5,200,000
GENERAL-FIRE EQUIPMENT		160,000		160,000		160,000		160,000		160,000	800,000
ASSET SALES		15,000		15,000		15,000		15,000		15,000	75,000
INTEREST		60,000		60,000		50,000		40,000		30,000	240,000
<b>TOTAL RESOURCES</b>		<b>\$1,035,000</b>		<b>\$1,335,000</b>		<b>\$1,325,000</b>		<b>\$1,315,000</b>		<b>\$1,305,000</b>	<b>\$6,315,000</b>
<b>ENDING BALANCE/RESERVE</b>		<b>\$2,311,512</b>		<b>\$2,287,413</b>		<b>\$1,955,454</b>		<b>\$2,147,995</b>		<b>\$2,142,516</b>	
RESERVE-EQUIPMENT & VEHICLES		1,340,512		1,156,413		664,454		696,995		531,516	
RESERVE FOR FIRE LADDER TRUCK		971,000		1,131,000		1,291,000		1,451,000		1,611,000	
<b>TOTAL RESERVES</b>		<b>\$2,311,512</b>		<b>\$2,287,413</b>		<b>\$1,955,454</b>		<b>\$2,147,995</b>		<b>\$2,142,516</b>	





CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>				<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
			<u>EQUIPMENT REPLACEMENT FUND (330)</u>					
<u>1,643,638</u>	<u>983,474</u>	<u>1,568,474</u>	00-00-301000	BEGINNING FUND BALANCE		<u>2,094,971</u>	-	-
				REVENUES - (330)				
10,636	7,902	15,000	60-40-371100	Interest Income		60,000	-	-
-	3,002	-	80-40-385100	Miscellaneous		-	-	-
775,000	795,000	795,000	85-40-391110	Transfer From General Fund		960,000	-	-
18,960	31,491	15,000	90-40-392100	Proceeds From Asset Sales		15,000	-	-
40,329	29,000	-	99-40-392300	Reimbursements/Insurance		-	-	-
<u>844,925</u>	<u>866,395</u>	<u>825,000</u>	Total			<u>1,035,000</u>	-	-
<u>2,488,563</u>	<u>1,849,869</u>	<u>2,393,474</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>3,129,971</u>	-	-
				MATERIALS AND SERVICES - 7474				
-	34,775	-	41-4620	Equipment Non-Capital-Fire Dept.		25,000	-	-
300,346	-	144,000	41-4620	Equipment Non-Capital-Police Dept.		65,459	-	-
<u>300,346</u>	<u>34,775</u>	<u>144,000</u>	Total			<u>90,459</u>	-	-
				CAPITAL OUTLAY - 7575				
30,633	-	-	41-7020	Equipment General		-	-	-
21,467	-	65,000	41-7031	Public Works Acquisition-Street Maintenance		60,000	-	-
137,144	79,754	211,000	41-7032	General Fund Acquisition-Parks		217,000	-	-
220,612	-	96,000	41-7033	Public Safety Acquisition-Police		263,000	-	-
794,887	-	18,000	41-7034	Public Safety Acquisition-Fire		188,000	-	-
<u>1,204,743</u>	<u>79,754</u>	<u>390,000</u>	Total			<u>728,000</u>	-	-
<u>1,505,089</u>	<u>114,529</u>	<u>534,000</u>	TOTAL EXPENDITURES			<u>818,459</u>	-	-
				RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	1,505,869	60-9210			2,311,512	-	-
<u>983,474</u>	<u>1,735,340</u>	<u>353,605</u>	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
<u>2,488,563</u>	<u>1,849,869</u>	<u>2,393,474</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>3,129,971</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**FACILITIES REPLACEMENT FUND**

During the 1999 fiscal year, Council adopted a goal to “start to develop a facilities plan.” The Facilities Replacement Fund was created in 1999-2000 to provide for the future major renovation and replacement of City-owned facilities. A comprehensive assessment of the physical condition of city-owned buildings was completed in 2007. The study identified facilities requiring immediate maintenance as well as long-term (30 year) needs. The total priority needs identified in the study totaled approximately \$1 million at that time.

Proposed projects for FY 2023-24 are outlined on Table F-1 included in this document. Table F-1 is generated from the Five Year Capital Improvement Plan, Comprehensive Assessment Study, and serves as a guide to potential projects. Often, projects are generated by issues that arise unexpectedly and must be addressed in a relatively short time frame to keep a system or facility in working order. Projects planned for FY 24 include the remodel of the park’s maintenance shop and the replacement of a sewer line at Fir Grove Park.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>FACILITIES REPLACEMENT FUND (360)</u>							
<u>235,157</u>	<u>243,869</u>	<u>274,285</u>	360-00-00-301000	BEGINNING FUND BALANCE	<u>251,591</u>	-	-
REVENUES - (360)							
51,112	-	10,000	00-00-334100	Local	-	-	-
2,168	1,526	2,500	60-40-371100	Interest Income	7,500	-	-
100,000	100,000	100,000	85-40-391110	Transfer From General Fund	-	-	-
15,500	-	-	85-40-391127	Transfer From Library Special	100,000	-	-
<u>168,780</u>	<u>101,526</u>	<u>112,500</u>	Total		<u>107,500</u>	-	-
<u>403,937</u>	<u>345,395</u>	<u>386,785</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>359,091</u>	-	-
MATERIALS AND SERVICES - 7474							
15,028	15,529	15,913	41-3230	City Services-Public Works	16,287	-	-
955	1,354	20,000	41-4810	Repairs and Maintenance	21,000	-	-
240	240	400	41-5435	Sewer	400	-	-
<u>16,223</u>	<u>17,123</u>	<u>36,313</u>	Total		<u>37,687</u>	-	-
CAPITAL OUTLAY - 7575							
143,845	37,679	120,000	41-7015	Improvements-City Facilities	120,000	-	-
<u>143,845</u>	<u>37,679</u>	<u>120,000</u>	Total		<u>120,000</u>	-	-
<u>160,068</u>	<u>54,802</u>	<u>156,313</u>	TOTAL EXPENDITURES		<u>157,687</u>	-	-
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	230,472	60-9210		201,404	-	-
<u>243,869</u>	<u>290,593</u>	-	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	-	-
<u>403,937</u>	<u>345,395</u>	<u>386,785</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>359,091</u>	-	-

**TABLE F-1  
 FACILITIES FUND PROJECTS  
 FY 2023-24**

<b>Facility</b>	<b>Description</b>	<b>Estimated Cost</b>
<b>TBD</b>	Misc. building improvements to be determined	\$ 40,000
<b>Parks Maintenance</b>	Improvements to the Parks Shop	\$ 80,000
<b>FACILITIES FUND TOTAL</b>		<b>\$ 120,000</b>

**CITY OF ROSEBURG, OREGON**

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**CITY OF ROSEBURG, OREGON**  
**STORM DRAINAGE FUND**

**CURRENT OPERATIONS**

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

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

**RESOURCES AND REQUIREMENTS**

**RESOURCES**

- ◆ Fees - Revenues are projected at \$8.74 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 \$1,224 per ERU.

**REQUIREMENTS**

- ◆ Materials and Services - These costs are for the administration of the fund and for annual drainage system maintenance programs. Much of the ongoing maintenance is performed by the Public Works Department staff budgeted in the Street Maintenance Division of the General Fund. Revenue transferred from the Storm Drainage Fund supports staffing in Public Works Administration, Engineering, and Street Maintenance Divisions.
- ◆ Capital Outlay – Funds have been budgeted in FY 2023-24 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			STORM DRAINAGE FUND (560)					
3,922,692	4,777,985	5,604,120	00-00-301000	BEGINNING FUND BALANCE		6,351,962	-	-
			REVENUES - (560)					
-	-	1,570,064	00-00-331140	Other Grants		1,184,838	-	-
2,322,695	2,325,055	2,451,780	00-00-343105	Fees		2,508,900	-	-
196,082	112,074	100,000	00-00-343110	System Development Charge		50,000	-	-
5,468	3,737	5,500	00-00-343120	SDC Admin Fee		4,500	-	-
1,782	2,136	2,000	00-00-385120	Recovery of Bad Debt		2,000	-	-
35,443	29,873	30,000	60-40-371100	Interest Income		150,000	-	-
13,199	-	-	00-00-392100	Proceeds from Sale of Assets		-	-	-
2,574,669	2,472,875	4,159,344	Total			3,900,238	-	-
6,497,361	7,250,860	9,763,464	TOTAL REVENUES & BEGINNING FUND BALANCE			10,252,200	-	-
			MATERIALS AND SERVICES - 7474					
66,027	76,902	79,756	43-3210	City Services-Management		100,642	-	-
541,017	559,037	572,867	43-3230	City Services-Public Works		618,906	-	-
2,806	3,070	3,700	43-3315	Audit Fees		3,700	-	-
4,084	9,718	7,000	43-3690	Contracted Services		11,000	-	-
116,082	116,239	122,585	43-3840	Franchise Fee		128,714	-	-
82	15,308	9,000	43-3870	Bad Debt Expense		9,000	-	-
10,009	11,902	13,000	43-3885	Banking Fees		17,000	-	-
971	287	2,000	43-3910	Hardware Non Capital		2,000	-	-
-	-	12,000	43-3915	Software Non Capital		13,200	-	-
28,253	32,001	35,000	43-3920	Technology-Support and Maintenance		45,000	-	-
8,361	4,201	7,500	43-4515	Supplies		7,500	-	-
7,500	11,282	16,000	43-4545	General Materials		16,000	-	-
3,260	13,759	15,000	43-4815	Vehicle Maintenance		15,000	-	-
-	432	2,500	43-4830	Equipment Maintenance		2,500	-	-
21,111	5,015	30,000	43-4855	Storm Drainage Maintenance		30,000	-	-
40,866	44,667	63,000	43-5715	Insurance-General Liability		74,340	-	-
850,429	903,820	990,908	Total			1,094,502	-	-
			CAPITAL OUTLAY - 7575					
-	178	212,500	43-7015	Buildings and Structures		-	-	-
-	-	85,000	43-7020	Equipment Acquisition		60,000	-	-
868,947	553,023	2,470,000	43-7050	Improvements-Drainage		2,650,000	-	-
868,947	553,201	2,767,500	Total			2,710,000	-	-
1,719,376	1,457,021	3,758,408	TOTAL EXPENDITURES			3,804,502	-	-
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,000,000	-	-
4,777,985	5,793,839	5,005,056	UNAPPROPRIATED ENDING FUND BALANCE			5,447,698	-	-
6,497,361	7,250,860	9,763,464	TOTAL EXPENDITURES & ENDING FUND BALANCE			10,252,200	-	-



**TABLE T-1  
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL  
FY 2023-2024**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
<b>Annual Pavement Management Program</b>	1,290,000				
Slurry Seals (Non-Capital)*			175,000		
Chip Seals (Non-Capital)*			75,000		
Stephens Street Repair ( 3600 blk) (Non-Capital)*			40,000		
Overlays (Capital)			1,000,000		
ADA Improvements	465,000	465,000			
Misc New Sidewalks	15,000	15,000			
<b>CIPP Storm Project(s)</b>	1,200,000				
2023 Storm Pipe Rehab Alameda/Church/Brooklyn				1,200,000	
<b>Open Cut Storm Drainage Repairs</b>	1,350,000				
Troost/Calkins/Rainbow/Haggerty Storm Improvements				1,350,000	
<b>In house Storm Projects</b>	0				
<b>Street Construction Projects</b>	0				
<b>Miscellaneous</b>					
TBD	200,000				200,000
TMDL Implementation	100,000			100,000	
Equipment	60,000			60,000	
Vehicles	0				
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
<b>Materials &amp; Supplies (M&amp;S) Non-Capital* Projects Total</b>	290,000	0	290,000	0	0
<b>Capital Projects Total</b>	4,440,000	530,000	1,000,000	2,710,000	200,000
<b>PROJECTS TOTAL</b>	<b>4,730,000</b>	<b>530,000</b>	<b>1,290,000</b>	<b>2,710,000</b>	<b>200,000</b>

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

**CITY OF ROSEBURG, OREGON**  
**OFF STREET PARKING FUND**

**RESOURCES**

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

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

During FY 2006-07, the off-street parking program, which includes permit sales, customer service and enforcement was contracted out. After several years working with the Downtown Roseburg Association and ParkSmart, a new third party vendor was hired in January 2022 to take over the program. Throughout FY 2022, 23 and going in to FY 2023-24, the parking program has not been self-sufficient and has been supplemented with the use of ARPA funds.

**OPERATIONS**

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

Parking enforcement services to be provided by a contractor include parking permit administration and enforcement of the City owned off-street parking facilities as well as the on-street parking areas.

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

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>OFF STREET PARKING FUND (510)</u>						
<u>39,273</u>	<u>45,238</u>	<u>45,615</u>	510-00-00-301 BEGINNING FUND BALANCE	<u>4,756</u>	-	-
REVENUES - (510)						
306	9,858	200,000	00-00-322150 Parking Fines	35,000	-	-
29,661	36,621	70,000	00-00-342130 User Charges-Parking Facility	60,000	-	-
-	(17,921)	-	00-00-343000 Contracted Services	-	-	-
9,889	7,948	20,000	00-00-343015 User Charges-Parking Meters	9,500	-	-
195	158	200	00-00-371100 Interest Income	200	-	-
188	115	100	00-00-385120 Recovery of Bad Debt	200	-	-
-	-	21,000	85-40-391110 Transfer from General Fund	18,000	-	-
-	20,726	-	85-40-391283 Transfer from ARPA Special Revenue Fund	-	-	-
<u>40,239</u>	<u>57,505</u>	<u>311,300</u>	Total	<u>122,900</u>	-	-
<u>79,512</u>	<u>102,743</u>	<u>356,915</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>127,656</u>	-	-
ENFORCEMENT DEPARTMENT						
MATERIALS AND SERVICES - 4510						
2,659	2,879	5,918	41-3210 City Services - Management	6,000	-	-
-	240	-	41-3310 Legal	-	-	-
2,246	2,457	2,600	41-3315 Professional Services-Audit	2,600	-	-
82	49,736	220,500	41-3690 Contracted Services	71,000	-	-
1,699	-	-	41-3915 Software Non Capital	-	-	-
1,425	1,506	1,600	41-4210 Telephone Communications	1,600	-	-
-	-	31,000	41-4515 Equipment Non Capital	-	-	-
136	3,947	1,500	41-4545 Materials and Supplies	-	-	-
6,143	10,453	13,000	41-4810 Building and Ground Maintenance	20,000	-	-
12,924	13,647	16,000	41-5410 Utilities-Power Parking Lots	16,000	-	-
692	748	1,100	41-5430 Utilities-Water	950	-	-
60	60	100	41-5435 Utilities-Sewer	90	-	-
1,398	1,398	1,500	41-5455 Utilities-Storm Drain	1,500	-	-
4,810	5,202	5,750	41-5720 Insurance-Property	7,500	-	-
-	-	-	41-5790 Insurance-Miscellaneous	-	-	-
<u>34,274</u>	<u>92,273</u>	<u>300,568</u>	Total Enforcement Department	<u>127,240</u>	-	-
<u>34,274</u>	<u>92,273</u>	<u>300,568</u>	TOTAL EXPENDITURES	<u>127,240</u>	-	-
-	-	56,347	OPERATING CONTINGENCY - 9091	416	-	-
45,238	10,470	-	60-9010 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>79,512</u>	<u>102,743</u>	<u>356,915</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>127,656</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**AIRPORT FUND**

**CURRENT OPERATIONS**

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

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

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

The capital projects for FY 23-24 include design for the taxiway extension project, construction of the back-up power installation to support the airfield navigation, lighting and fuel facilities, and fencing and security improvements. These projects are grant funded through either the FAA, the ODA, or both. Matching funds are provided solely from the Airport Fund.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>AIRPORT FUND (520)</u>							
<u>739,095</u>	<u>758,987</u>	<u>854,243</u>	00-00-301000	BEGINNING FUND BALANCE	<u>893,219</u>	-	-
REVENUES - (520)							
68,546	78,509	495,000	00-00-331115	Federal Grants	306,779	-	-
21,123	3,007	141,500	00-00-332320	State Grants	99,585	-	-
5,452	6,934	6,000	00-00-342110	Rental Income-Tie Downs	6,000	-	-
7,769	13,107	8,000	00-00-342115	Fees-Fuel Flow	10,000	-	-
184,707	185,679	184,708	00-00-342120	Rental Income-Land Lease	195,000	-	-
207,182	205,962	210,000	00-00-342125	Rental Income-Hangars	210,000	-	-
6,190	4,954	4,500	00-00-371100	Interest Income	24,000	-	-
7,268	2	300	00-00-385100	Miscellaneous	300	-	-
<u>508,237</u>	<u>498,154</u>	<u>1,050,008</u>	Total		<u>851,664</u>	-	-
<u>1,247,332</u>	<u>1,257,141</u>	<u>1,904,251</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>1,744,883</u>	-	-

**CITY OF ROSEBURG, OREGON**  
**AIRPORT FUND**

**AIRPORT OPERATIONS**

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

**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 design of the taxiway extension, install a back-up power project, and design and construct fencing and security improvements. Projects will utilize Federal Aviation Administration and/or Oregon Department of Aviation grant funding.

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

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2024	90,404	20,245	110,649
2025	94,038	18,211	112,249
2026	92,554	16,095	108,649
2027	96,037	14,012	110,049
2028	99,398	11,851	111,249
2029-2032	<u>427,327</u>	<u>24,356</u>	<u>451,683</u>
<b>TOTAL</b>	<b>\$ 899,758</b>	<b>\$ 104,770</b>	<b>1,004,528</b>

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>AIRPORT FUND (520)</u>							
OPERATIONS-MATERIALS AND SERVICES - 5010							
-	200	1,200	46-3010	Lodging and Registration	1,200	-	-
-	-	500	46-3015	Meals and Mileage	500	-	-
375	144	450	46-3040	Dues and Subscriptions	450	-	-
24,409	17,812	15,000	46-3210	City Services-Management	22,003	-	-
90,170	93,173	95,748	46-3230	City Services-Public Works	97,722	-	-
-	-	5,000	46-3310	Professional Services-Legal	5,000	-	-
5,613	6,139	7,200	46-3315	Professional Services-Audit	7,200	-	-
12,300	15,948	15,600	46-3630	Contracted Services	16,300	-	-
360	360	360	46-3940	Technology/DSL/Website	380	-	-
1,824	2,292	3,000	46-4545	Materials and Supplies	3,200	-	-
15,991	22,096	30,000	46-4810	Building and Grounds Maintenance	31,500	-	-
16,548	14,806	18,000	46-5410	Utilities-Power	21,000	-	-
3,704	4,199	5,000	46-5430	Utilities-Water	7,800	-	-
1,380	1,380	1,610	46-5435	Utilities-Sewer	1,610	-	-
33,546	33,546	35,225	46-5455	Utilities-Storm Drainage	37,000	-	-
257	271	300	46-5710	Insurance-Automobile	300	-	-
6,735	6,948	8,000	46-5715	Insurance-General Liability	9,440	-	-
5,303	5,733	6,100	46-5720	Insurance-Property	7,200	-	-
143	143	200	46-5790	Insurance-Miscellaneous	350	-	-
<u>218,658</u>	<u>225,190</u>	<u>248,493</u>	Total		<u>270,155</u>	-	-
<u>218,658</u>	<u>225,190</u>	<u>248,493</u>	TOTAL OPERATIONS		<u>270,155</u>	-	-





CITY OF ROSEBURG, OREGON							
ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023		PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024	
			<u>AIRPORT FUND (520)</u>				
			CAPITAL OUTLAY - 7575				
133,761	38,855	25,000	46-7035	Improvements-Airport Projects	262,767	-	-
25,935	32,014	688,000	46-7063	Improvements-Grants	316,089	-	-
<u>159,696</u>	<u>70,869</u>	<u>713,000</u>	TOTAL CAPITAL OUTLAY		<u>578,856</u>	<u>-</u>	<u>-</u>
			DEBT SERVICE - 8080				
83,988	87,877	86,655	47-8515	Airport-Principal	90,404	-	-
26,003	24,166	22,200	47-8555	Airport-Interest	20,250	-	-
<u>109,991</u>	<u>112,043</u>	<u>108,855</u>	TOTAL DEBT SERVICE		<u>110,654</u>	<u>-</u>	<u>-</u>
<u>488,345</u>	<u>408,102</u>	<u>1,070,348</u>	TOTAL EXPENDITURES		<u>959,665</u>	<u>-</u>	<u>-</u>
			OPERATING CONTINGENCY - 9091				
-	-	833,903	60-9010		785,218	-	-
<u>758,987</u>	<u>849,039</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>1,247,332</u>	<u>1,257,141</u>	<u>1,904,251</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>1,744,883</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

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

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

<u>CITY OF ROSEBURG, OREGON</u>						
<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>	<u>SUMMARY</u>	<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WATER SERVICE FUND (530)</u>						
RESOURCES:						
7,428,256	7,045,287	7,788,392	Charges for Services	8,047,039	-	-
-	-	-	Intergovernmental	-	-	-
85,826	61,325	60,000	Interest	210,000	-	-
-	-	-	Contractor Advances	-	-	-
-	-	-	Reimbursements	-	-	-
10,853	250	-	Proceeds from Sale of Assets	-	-	-
23,419	12,018	5,000	Miscellaneous	7,500	-	-
<hr/>	<hr/>	<hr/>	Total Operating Revenues	<hr/>	<hr/>	<hr/>
7,548,354	7,118,880	7,853,392		8,264,539	-	-
			Proceeds from Asset Sales			
10,284,504	12,312,047	10,346,471	Beginning Fund Balance	9,525,509	-	-
<hr/>	<hr/>	<hr/>	TOTAL RESOURCES	<hr/>	<hr/>	<hr/>
17,832,858	19,430,927	18,199,863		17,790,048	-	-
REQUIREMENTS:						
			Operating Budget			
1,754,064	1,832,067	2,015,528	Personnel Services	2,095,591	-	-
2,648,610	2,619,941	3,481,497	Materials and Services	3,309,247	-	-
<hr/>	<hr/>	<hr/>	Total Operating Budget	<hr/>	<hr/>	<hr/>
4,402,674	4,452,008	5,497,025		5,404,838	-	-
			Capital Outlay			
1,118,137	4,449,363	5,270,000		6,260,000	-	-
<hr/>	<hr/>	<hr/>	Total Expenditures	<hr/>	<hr/>	<hr/>
5,520,811	8,901,371	10,767,025		11,664,838	-	-
			Operating Contingency			
-	-	1,000,000	Unappropriated Ending Fund Balance	1,000,000	-	-
12,312,047	10,529,556	6,432,838		5,125,210	-	-
<hr/>	<hr/>	<hr/>	TOTAL REQUIREMENTS	<hr/>	<hr/>	<hr/>
17,832,858	19,430,927	18,199,863		17,790,048	-	-
OPERATING BUDGET BY DEPARTMENT						
1,148,495	1,188,628	1,332,459	Production Department	1,418,532	-	-
1,454,341	1,342,023	1,674,769	Transmission and Distribution	1,737,919	-	-
1,799,838	1,921,357	2,489,797	Administration Department	2,248,387	-	-
<hr/>	<hr/>	<hr/>	TOTAL OPERATING BUDGET BY DEPARTMENT	<hr/>	<hr/>	<hr/>
4,402,674	4,452,008	5,497,025		5,404,838	-	-

**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

**RESOURCES**

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

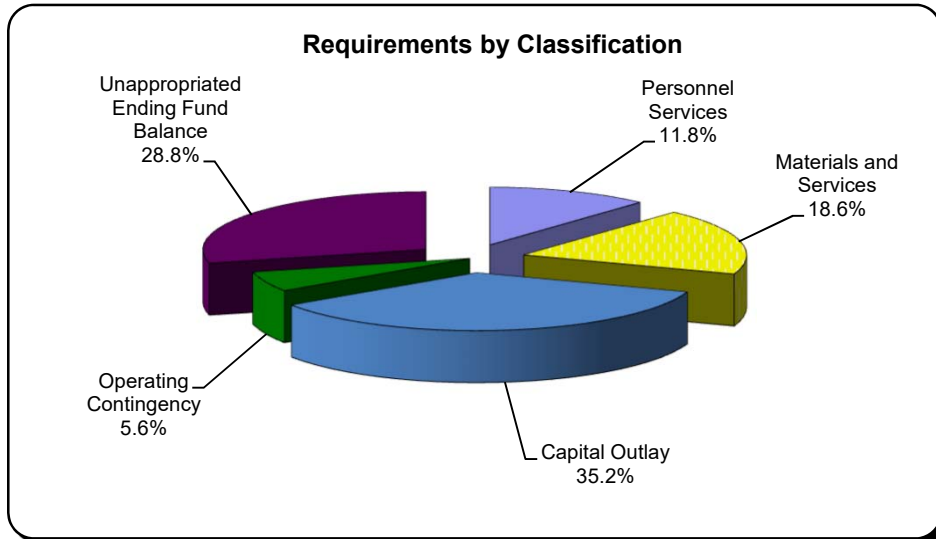
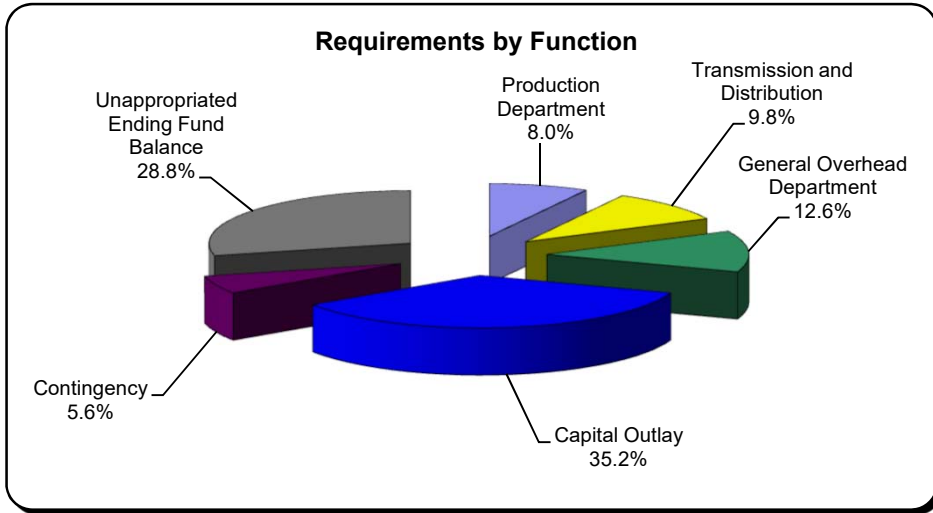
- **Beginning Fund Balance - FY 2023-24** Beginning Fund Balance is projected to be lower than the previous fiscal year as a result of the completion of major capital improvement projects in FY 23.
- **Charges for Service -** Revenues shown are estimates of what actual receipts will be considering the 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 2020-2021	ACTUAL 2021-2022	ADOPTED 2022-2023				PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
			WATER FUND (530)					
10,284,504	12,312,047	10,346,471	00-00-301000	BEGINNING FUND BALANCE		9,525,509	-	-
			REVENUES - (530)					
29,000	19,500	37,000	00-00-342120	Rental Income		20,500	-	-
4,331,663	4,192,038	4,565,814	00-00-343210	Charges-Residential Service		4,885,525	-	-
2,064,420	2,040,227	2,202,756	00-00-343220	Charges-Commercial Service		2,184,164	-	-
393,962	393,124	430,404	00-00-343230	Charges-Public Service		417,550	-	-
37,392	42,142	45,980	00-00-343235	Charges-Bulk Water		55,000	-	-
90,529	91,116	94,938	00-00-343240	Charges-Public Fire Protect		95,300	-	-
-	102,080	85,000	00-00-343245	Charges-Delinquent Fee		90,000	-	-
22,905	24,315	25,000	00-00-343250	Charges-Turn on		25,000	-	-
78,302	(110,846)	-	00-00-343255	Unbilled Revenue		-	-	-
48,631	40,230	40,000	00-00-343260	Connection Fees		40,000	-	-
268,668	150,514	200,000	00-00-343270	System Development Charges		175,000	-	-
10,004	7,869	8,500	00-00-343285	SDC Admin Fees		6,000	-	-
52,780	52,814	53,000	00-00-343290	Dixonville Surcharge		53,000	-	-
-	164	-	00-00-343310	Charges-Contractor O.A.R.'s		-	-	-
85,826	61,325	60,000	00-00-371100	Interest Income		210,000	-	-
18,489	6,111	-	00-00-385100	Miscellaneous		2,500	-	-
4,930	5,907	5,000	00-00-385120	Recovery of Bad Debt		5,000	-	-
10,853	250	-	00-00-392100	Proceeds From Asset Sales		-	-	-
7,548,354	7,118,880	7,853,392	TOTAL REVENUES			8,264,539	-	-
17,832,858	19,430,927	18,199,863	TOTAL REVENUES & BEGINNING FUND BALANCE			17,790,048	-	-



**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

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



**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

**PRODUCTION DEPARTMENT**

**CURRENT OPERATIONS**

The production division is responsible for the operation and maintenance of the Winchester Water Treatment Plant. The City is currently producing an average of about 4.6 million gallons per day (MGD). Peak day water production in 2022 was 8.4 MGD. The capacity of the treatment plant is approximately 12 MGD.

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

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

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</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

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WATER FUND (530) - PRODUCTION DEPARTMENT</u>						
			PERSONNEL SERVICES - 6010			
415,738	439,062	446,960	Salaries and Wages	465,944	-	-
315,614	337,542	368,799	Employee Benefits	389,438	-	-
<u>731,352</u>	<u>776,604</u>	<u>815,759</u>	Total	<u>855,382</u>	<u>-</u>	<u>-</u>
			MATERIALS AND SERVICES - 6010			
824	2,792	3,000	41-3010 Lodging and Registration	4,000	-	-
-	150	1,000	41-3015 Meals and Mileage	1,000	-	-
1,200	355	2,000	41-3040 Dues and Subscriptions	2,000	-	-
38,224	19,802	24,000	41-3690 Contracted Services Miscellaneous	30,000	-	-
14,465	14,006	25,000	41-3850 Water and Bacterial Analysis	15,000	-	-
-	937	6,000	41-3910 Hardware Non Capital	1,000	-	-
2,550	-	2,600	41-3915 Software Non Capital	-	-	-
-	2,262	2,000	41-3920 Technology-Support and Maintenance	-	-	-
2,867	1,954	3,000	41-4210 Telephone Communications	2,000	-	-
123	161	200	41-4215 Cellular Phone	250	-	-
777	316	1,000	41-4510 Office Supplies	500	-	-
3,897	4,652	25,000	41-4525 Materials & Supplies-Pumping	5,000	-	-
83,865	104,376	125,000	41-4540 Chemicals/Wholesale Water	175,000	-	-
-	74	1,500	41-4545 General Materials	-	-	-
11,122	8,054	16,000	41-4570 Materials and Supplies-Treatment	15,000	-	-
-	200	500	41-4580 Office Equipment/Furniture	500	-	-
18,357	25,508	22,000	41-4810 Building and Grounds Maintenance	25,000	-	-
26	51	1,000	41-4815 Vehicle Expense-Maintenance	500	-	-
326	734	1,800	41-4820 Vehicle Expense-Fuel	1,500	-	-
11,254	12,156	19,500	41-4830 Equipment Maintenance	15,000	-	-
40	978	1,000	41-5120 Uniforms	1,000	-	-
218,417	206,211	225,000	41-5410 Utilities-Power	260,000	-	-
8,110	5,474	7,700	41-5430 Utilities- Water	7,900	-	-
360	360	500	41-5435 Utilities-Sewer	500	-	-
339	461	400	41-5440 Utilities-Garbage Service	500	-	-
<u>417,143</u>	<u>412,024</u>	<u>516,700</u>	Total	<u>563,150</u>	<u>-</u>	<u>-</u>
<u>1,148,495</u>	<u>1,188,628</u>	<u>1,332,459</u>	TOTAL WATER PRODUCTION DEPARTMENT	<u>1,418,532</u>	<u>-</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

**TRANSMISSION AND DISTRIBUTION DEPARTMENT**

**CURRENT OPERATIONS**

The transmission and distribution system consists of parallel transmission mains between the treatment plant and the main reservoirs, transmission mains to various parts of town, storage facilities with 10.7 million-gallons of capacity, 22 pump stations, and 197 miles of transmission and distribution lines. This division is responsible for maintenance of the system as well as installation of new services and meters.

The transmission and distribution department focused on meter replacement and leak detection. The goal for 2023-24 fiscal year is to continue with meter replacement and leak detection.

**PERSONNEL HISTORY**

The personnel service position detail is as follows:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</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

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WATER FUND (530) -TRANSMISSION &amp; DISTRIBUTION DEPARTMENT</u>							
PERSONNEL SERVICES - 6510							
603,926	603,882	670,607		Salaries and Wages	685,356	-	-
418,786	451,581	529,162		Employee Benefits	554,853	-	-
<u>1,022,712</u>	<u>1,055,463</u>	<u>1,199,769</u>	Total		<u>1,240,209</u>	-	-
MATERIALS AND SERVICES - 6510							
3,862	2,350	4,000	41-3010	Lodging and Registration	5,000	-	-
509	260	600	41-3015	Meals and Mileage	750	-	-
1,965	1,892	2,000	41-3040	Dues and Subscriptions	2,300	-	-
1,650	1,960	2,000	41-3350	Professional Services	2,000	-	-
36,775	50,343	50,000	41-3630	Contracted Services	85,000	-	-
629	503	800	41-3690	Miscellaneous	600	-	-
2,705	-	2,500	41-3910	Hardware Non Capital	2,000	-	-
358	400	-	41-3920	Technology-Support and Maintenance	-	-	-
422	788	500	41-4210	Telephone Communications	1,260	-	-
4,747	4,794	5,200	41-4215	Cellular Phone	4,500	-	-
40,882	3,591	15,000	41-4225	Communications-Telemetry	4,500	-	-
764	116	500	41-4510	Office Supplies	500	-	-
251	11,488	10,000	41-4515	Equipment Non Capital	7,500	-	-
-	149	-	41-4530	Materials-O.A.R.'S	800	-	-
68,694	(44,246)	72,100	41-4545	Materials and Supplies	50,000	-	-
210	159	300	41-4580	Office Equipment and Furniture	1,000	-	-
28,513	7,596	27,500	41-4810	Building and Grounds Maintenance	15,000	-	-
11,274	9,425	15,000	41-4815	Vehicle Expense-Maintenance	15,000	-	-
16,374	23,703	35,000	41-4820	Vehicle Expense-Fuel	40,000	-	-
2,903	6,557	4,000	41-4825	Vehicle Expense-Tires	6,000	-	-
6,138	16,008	16,000	41-4830	Equipment Maintenance-Pump Stations	5,000	-	-
80,337	34,440	64,000	41-4860	Replacement Services and Meters	80,000	-	-
14,612	15,803	19,500	41-4861	New Services and Meters	25,000	-	-
26,359	58,304	40,000	41-4865	Patching	50,000	-	-
4,941	5,295	5,000	41-5120	Uniforms	6,000	-	-
60,872	58,819	65,000	41-5410	Utilities-Power	68,000	-	-
6,349	7,120	7,700	41-5420	Utilities-Natural Gas	10,500	-	-
1,488	1,898	2,100	41-5430	Utilities-Water	1,700	-	-
787	787	1,200	41-5435	Utilities-Sewer	900	-	-
1,167	1,166	1,500	41-5440	Utilities-Garbage	1,500	-	-
5,092	5,092	6,000	41-5455	Utilities-Storm Drainage	5,400	-	-
<u>431,629</u>	<u>286,560</u>	<u>475,000</u>	Total		<u>497,710</u>	-	-
<u>1,454,341</u>	<u>1,342,023</u>	<u>1,674,769</u>	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT		<u>1,737,919</u>	-	-

**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

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WATER FUND (530)-ADMINISTRATION DEPARTMENT</u>						
MATERIALS AND SERVICES - 6810						
4,434	4,553	5,000	41-3040	Dues and Subscriptions	5,000	-
457,964	495,145	526,358	41-3210	City Services-Management	539,624	-
751,413	776,440	795,649	41-3230	City Services-Public Works	821,955	-
6,176	6,755	7,700	41-3315	Audit Services	7,700	-
27,809	3,005	500,000	41-3330	Technical Services	150,000	-
2,064	1,647	2,000	41-3690	Contracted Services	2,000	-
233	-	300	41-3810	Recording	-	-
340,696	332,524	361,140	41-3840	Franchise Fee	379,197	-
526	73,342	40,000	41-3870	Bad Debts Allowance	40,000	-
28,545	34,809	35,400	41-3885	Banking Fees	47,000	-
-	-	1,500	41-3910	Hardware Non Capital	7,000	-
-	-	-	41-3915	Software Non Capital	15,000	-
77,167	83,369	86,650	41-3920	Technology-Support and Maintenance	90,000	-
10,481	9,878	12,000	41-4510	Office Supplies	12,000	-
34,436	35,744	38,000	41-4520	Postage	39,900	-
-	-	-	41-4545	Materials and Supplies	-	-
2,797	4,012	4,500	41-4820	Vehicle Expense-Fuel	4,725	-
-	-	800	41-4825	Vehicle Tires	1,500	-
-	76	-	41-4830	Equipment Maintenance	-	-
5,851	6,881	8,900	41-5710	Insurance-Automobile	10,502	-
26,454	28,923	33,400	41-5715	Insurance-General Liability	39,412	-
19,070	20,531	25,600	41-5720	Insurance-Property	29,500	-
2,796	2,796	3,700	41-5740	Insurance-Equipment	4,366	-
926	927	1,200	41-5790	Insurance-Miscellaneous	2,006	-
<u>1,799,838</u>	<u>1,921,357</u>	<u>2,489,797</u>	Total		<u>2,248,387</u>	<u>-</u>
<u>1,799,838</u>	<u>1,921,357</u>	<u>2,489,797</u>	TOTAL ADMINISTRATION DEPARTMENT		<u>2,248,387</u>	<u>-</u>

**CITY OF ROSEBURG, OREGON**  
**WATER SERVICE FUND**

**CAPITAL OUTLAY**

Capital outlay continues to be budgeted for system replacement and upgrading in accordance with the Water System Master Plan. A Capital Improvement Plan (CIP) for FY 2022-23 is listed on the attached summary of Capital Projects, Table W-1. The major projects planned for construction in the year are described below.

**Improvements-Main Replacement:** The City replaces mains, which are not cost effective to repair, with lines that meet the current code requirements for domestic and fire flows. The 2022-23 budget includes the replacement of mains as listed in Table W-1.

**Improvements-New Mains & Transmission Mains:** Funds for construction of new mains are reserved for undetermined projects to be done in conjunction with streets under construction. Transmission main expenditures include portion of the funds for replacement of the 24" transmission main from Isabell Ave. to Newton Creek Drive. It is anticipated the remainder of the funding will extend into FY 24.

**Improvements-Water Treatment Plant:** In 2009, the City completed the Long-Range Water Supply Plan and Water Treatment Facilities Preliminary Design Report, which will direct future upgrades at the Winchester Water Treatment Plant. This line item includes continuation of the standby generator project. The proposed improvements are itemized on Table W-1.

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

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

**OPERATING CONTINGENCY**

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

**TABLE W-1  
WATER CAPITAL IMPROVEMENT PROJECTS  
FY 2023-24**

Account	Account Name	Project	Description	Subtotal
7010	Land	Minor Property and Easements	As needed	\$5,000
<b>7015 Buildings and Structures</b>				
				<b>Total</b>
				<b>\$0</b>
<b>7020 Equipment</b>				
		Vacuum Excavator - Trailer Mounted		\$125,000
		Vehicle Mounted Message Board		\$15,000
		1/2 Fuel System Software		\$20,000
				<b>Total</b>
				<b>\$160,000</b>
<b>7030 Water Vehicles</b>				
				<b>\$0</b>
<b>7055 Mapping</b>				
		GIS/Mapping	Mapping	\$0
				<b>Total</b>
				<b>\$0</b>
<b>7057 Improvements-Main Replacements</b>				
		Stephens/Pine		\$1,025,000
		Vine Street Main Replacement		\$75,000
		Misc Replacement		\$100,000
				<b>Total</b>
				<b>\$1,200,000</b>
<b>7061 Improvements-New Mains</b>				
		None Planned		
				<b>Total</b>
				<b>\$0</b>
<b>7065 Plant Improvements</b>				
		Polymer mixer		\$50,000
		Misc. pumps, flow meters, ext. paint, etc. TBD		\$100,000
				<b>Total</b>
				<b>\$150,000</b>
<b>7066 Improvements-Reservoir</b>				
		Rocky Ridge Reservoir	Floor Repair	\$100,000
		Misc.	TBD	\$25,000
				<b>Total</b>
				<b>\$125,000</b>
<b>7067 Transmission Main</b>				
		24" Isabell to Newton Creek	Design & Construction	\$4,620,000
				<b>Total</b>
				<b>\$4,620,000</b>
7070	LID Mains-Contractors	None Planned		\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers		\$0
<b>TOTAL WATER FUND CAPITAL</b>				<b>\$6,260,000</b>

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WATER FUND (530)</u>						
			CAPITAL OUTLAY - 7575			
-	-	5,000	41-7010 Land	5,000	-	-
-	41,746	270,000	41-7015 Buildings and Structures	-	-	-
-	8,000	75,000	41-7020 Equipment	160,000	-	-
-	-	50,000	41-7030 Water Vehicles	-	-	-
-	-	5,000	41-7055 Mapping	-	-	-
303,690	1,177,367	700,000	41-7057 Improvements-Main Replacement	1,200,000	-	-
5,639	-	40,000	41-7061 Improvements-New Mains	-	-	-
219,342	215,413	2,250,000	41-7065 Plant Improvements	150,000	-	-
5,514	24,412	375,000	41-7066 Improvements-Reservoir	125,000	-	-
583,952	2,982,425	1,500,000	41-7067 Transmission Main	4,620,000	-	-
<u>1,118,137</u>	<u>4,449,363</u>	<u>5,270,000</u>	Total	<u>6,260,000</u>	<u>-</u>	<u>-</u>
<u>5,520,811</u>	<u>8,901,371</u>	<u>10,767,025</u>	TOTAL EXPENDITURES	<u>11,664,838</u>	<u>-</u>	<u>-</u>
			OPERATING CONTINGENCY - 9091			
-	-	1,000,000	530-9091-60-9010	1,000,000	-	-
<u>12,312,047</u>	<u>10,529,556</u>	<u>6,432,838</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>5,125,210</u>	<u>-</u>	<u>-</u>
<u>17,832,858</u>	<u>19,430,927</u>	<u>18,199,863</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>17,790,048</u>	<u>-</u>	<u>-</u>



**CITY OF ROSEBURG, OREGON**

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**INTERNAL SERVICE FUND**

Workers' Compensation Fund ..... 136-138



**CITY OF ROSEBURG, OREGON**  
**WORKERS' COMPENSATION FUND**

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

The program instituted by the City includes an aggressive internal claims management program, assistance from a consulting industrial hygiene and safety professional and the active participation of the employee Safety Committee. The City is liable for direct payment of individual claims and time loss not to exceed \$500,000 per occurrence for general services employees and \$750,000 for employees in public safety. Each claim in excess of the specified payment amounts is covered by an excess insurance policy up to the statutory maximum.

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

**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 December 2022 for the fund as of June 30, 2022. Additional reviews are conducted every two years to ensure that the fund remains appropriately funded and actuarially sound.

**RESOURCES**

- ◆ Beginning Fund Balance – This is the estimated carryover available to the fund at the end of the current fiscal year. Total required reserves per the actuarial analysis as of December 31, 2022 are \$439,000.
- ◆ Interdepartmental Charges – Charges to departments are based on a state generated manual for workers' compensation premiums as determined by the Department of Consumer and Business Services. The City also has amended the amount outlined in the manual when the financial status of the fund supports modifications in resources.
- ◆ Additional resources may include reimbursements from the state Employer-At-Injury Program and reimbursements from our Workers' Compensation excess insurance carrier.

**REQUIREMENTS**

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

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>WORKER'S COMPENSATION (610)</u>							
<u>909,140</u>	<u>968,068</u>	<u>927,091</u>	00-00-301000	BEGINNING FUND BALANCE	<u>782,139</u>	<u>-</u>	<u>-</u>
REVENUES - (610)							
229,719	183,787	207,592	00-00-341000	Interdept Charges-General	209,750	-	-
20,280	16,214	16,280	00-00-341153	Interdept Charges-Water	15,710	-	-
6,517	4,820	7,000	00-00-371100	Interest Income	20,000	-	-
750	63	-	00-00-385100	Miscellaneous	-	-	-
34,366	24,690	-	00-00-392300	Reimbursements	-	-	-
<u>291,632</u>	<u>229,574</u>	<u>230,872</u>	Total		<u>245,460</u>	<u>-</u>	<u>-</u>
<u>1,200,772</u>	<u>1,197,642</u>	<u>1,157,963</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>1,027,599</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 7474							
3,049	5,396	4,000	41-3045	Wellness and Training	4,000	-	-
25	-	9,000	41-3050	Safety and Training	9,000	-	-
18,981	20,288	19,700	41-3210	City Services-Management	19,721	-	-
16,987	15,337	18,000	41-3630	Contracted Services	18,000	-	-
100,079	122,717	260,000	41-3855	Workers' Compensation	260,000	-	-
93,583	96,014	110,000	41-5730	Insurance	128,370	-	-
<u>232,704</u>	<u>259,752</u>	<u>420,700</u>	Total		<u>439,091</u>	<u>-</u>	<u>-</u>
<u>232,704</u>	<u>259,752</u>	<u>420,700</u>	TOTAL EXPENDITURES		<u>439,091</u>	<u>-</u>	<u>-</u>
-	-	737,263	OPERATING CONTINGENCY - 9091				
			60-9010		588,508	-	-
<u>968,068</u>	<u>937,890</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>1,200,772</u>	<u>1,197,642</u>	<u>1,157,963</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>1,027,599</u>	<u>-</u>	<u>-</u>



**CITY OF ROSEBURG, OREGON**

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**CITY OF ROSEBURG, OREGON  
FUND DESCRIPTIONS AND ACCOUNTING METHODS**

**GENERAL FUND**

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

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

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



## FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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

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

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

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

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

### DEBT SERVICE FUNDS

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

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

### CAPITAL PROJECTS FUNDS

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

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

## FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

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

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

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

### ENTERPRISE FUNDS

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

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

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

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

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

## FUND DESCRIPTIONS AND ACCOUNTING METHODS, continued

### INTERNAL SERVICE FUNDS

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

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

## CITY OF ROSEBURG, OREGON

### GLOSSARY

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

**Actual.** Represent funds expended in the fiscal year indicated.

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

**Revenues.** Monies received or anticipated by the City.

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

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

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

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

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

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

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

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

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

## GLOSSARY, continued

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

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

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

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

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



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

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

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

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

The salaries of mid-management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for 2.5% differentials between salary steps. In specific extraordinary situations, with City Manager approval, Department Heads may reward employees with a one time 2.5% bonus that does not become part of their salary for future increases. The City Manager may make similar awards to the Management Team where the employee's activities warrant this recognition of effort. City Council provides guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 4% COLA is budgeted for this group of employees for the 2023-24 Fiscal Year.

Contracts with the IAFF and IBEW groups run through June 30, 2023 and are in negotiation as of April 2023. Estimated 4% COLA increases have been budgeted for each contract. RPEA employees, under an updated 2-year agreement, are budgeted for a 5% salary increase effective July 1, 2023.

All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in place. Since merit increases are granted on the employee's anniversary

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

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, skilled and viable workforce.

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

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

Respectfully submitted,



John VanWinkle  
Human Resources Director  
Office of the City Manager



**FIRE DEPARTMENT PAY SCALE**

**JULY 1, 2022**

Adjusted by 3% over 2021 pursuant to collective bargaining agreement

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

Fire Prevention	6277 36.2155	6592 38.0333	6921 39.9307	7268 41.9321	7632 44.0314
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- 6% EMT Intermediate or Paramedic Certification
- 2% HazMat Team Members
- 2% Four Year College Degree (any major) OR
- 4% Four Year Degree in related field as determined by committee
- 2% Two Year Degree (Fire Science Only)
- 2% Lead Emergency Medical Technician



**FIRE DEPARTMENT PAY SCALE**

**JULY 1, 2022**

**Adjusted by 3% over 2021 pursuant to collective bargaining agreement**

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

- 6% EMT Intermediate or Paramedic Certification
- 2% HazMat Team Members
- 2% Four Year College Degree (any major) OR
- 4% Four Year Degree in related field as determined by committee
- 2% Two Year Degree (Fire Science Only)
- 2% Lead Emergency Medical Technician

**POLICE DEPARTMENT**  
**JULY 1, 2023 5% over FY 2022-2023**

**P02**

<b>TITLE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>MASTER</b>
Police Officer	5418 31.2583	5689 32.8218	5973 34.4603	6272 36.1853	6586 37.9969	6915 39.8950	7261 41.8893
Plus 3%	5581 32.1987	5860 33.8083	6152 35.4930	6460 37.2699	6784 39.1392	7122 41.0893	7478 43.1431
Plus 4%	5,635 32.5102	5,917 34.1372	6,212 35.8392	6,523 37.6334	6,849 39.5142	7,192 41.4931	7,551 43.5643
Plus 5%	5689 32.8218	5973 34.4603	6272 36.1853	6586 37.9969	6915 39.8950	7261 41.8912	7624 43.9855
Plus 6%	5743 33.1333	6030 34.7891	6331 36.5257	6648 38.3546	6981 40.2758	7330 42.2893	7696 44.4009
Plus 7%	5797 33.4449	6087 35.1180	6391 36.8719	6711 38.7181	7047 40.6566	7399 42.6874	7769 44.8220
Plus 8%	5851 33.7564	6144 35.4468	6451 37.2180	6774 39.0815	7113 41.0373	7468 43.0854	7842 45.2432
Plus 9%	5906 34.0737	6201 35.7757	6511 37.5642	6836 39.4392	7179 41.4181	7537 43.4835	7914 45.6586
Plus 10%	5960 34.3853	6258 36.1045	6570 37.9046	6899 39.8027	7245 41.7989	7607 43.8874	7987 46.0797
Plus 11%	6014 34.6968	6315 36.4334	6630 38.2507	6962 40.1662	7310 42.1739	7676 44.2855	8059 46.4951
Plus 12%	6068 35.0084	6372 36.7622	6690 38.5969	7025 40.5296	7376 42.5547	7745 44.6836	8132 46.9163
Plus 13%	6122 35.3199	6429 37.0911	6749 38.9373	7087 40.8873	7442 42.9354	7814 45.0816	8205 47.3374
Plus 14%	6177 35.6372	6485 37.4142	6809 39.2834	7150 41.2508	7508 43.3162	7883 45.4797	8277 47.7528
Plus 15%	6231 35.9488	6542 37.7430	6869 39.6296	7213 41.6143	7574 43.6970	7952 45.8778	8350 48.1740
Plus 16%	6285 36.2603	6599 38.0719	6929 39.9758	7276 41.9777	7640 44.0778	8021 46.2759	8422 48.5894
Plus 17%	6339 36.5719	6656 38.4007	6988 40.3162	7338 42.3354	7706 44.4585	8091 46.6797	8495 49.0106
Plus 18%	6393 36.8834	6713 38.7296	7048 40.6623	7401 42.6989	7771 44.8336	8160 47.0778	8568 49.4317
Plus 19%	6447 37.1949	6770 39.0584	7108 41.0085	7464 43.0624	7837 45.2143	8229 47.4759	8640 49.8471
Plus 20%	6502 37.5123	6827 39.3873	7168 41.3546	7526 43.4201	7903 45.5951	8298 47.8740	8713 50.2683

**POLICE DEPARTMENT**  
**JULY 1, 2023 5% over FY 2022-2023**

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

**P01**

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records Specialist	3905 22.5293	4100 23.6543	4305 24.8370	4520 26.0774	4746 27.3813	4984 28.7528
Plus 3%	4022 23.2043	4223 24.3639	4434 25.5813	4656 26.8621	4888 28.2005	5133 29.6140

**P04**

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Admin Technician	4217 24.3293	4428 25.5466	4649 26.8217	4881 28.1602	5125 29.5679	5382 31.0485
Plus 3%	4344 25.0620	4561 26.3140	4788 27.6236	5027 29.0025	5279 30.4564	5543 31.9795

**P03-06**

Corporal	7989 46.0910
Plus 3%	8229 47.4737
Plus 4%	8309 47.9346
Plus 5%	8388 48.3955
Plus 6%	8468 48.8564
Plus 7%	8548 49.3173
Plus 8%	8628 49.7783
Plus 9%	8708 50.2392
Plus 10%	8788 50.7001

**CORPORAL**

Plus 11%	8868 51.1610
Plus 12%	8948 51.6219
Plus 13%	9028 52.0828
Plus 14%	9107 52.5437
Plus 15%	9187 53.0046
Plus 16%	9267 53.4655
Plus 17%	9347 53.9264
Plus 18%	9427 54.3874
Plus 19%	9507 54.8483
Plus 20%	9587 55.3092

**NONREPRESENTED EMPLOYEES - 07-01-23**

RANGE	POSITIONS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
1	Community Svc Officer	\$3,877 22.3659	\$4,974 22.9250	\$4,073 23.4981	\$4,175 24.0856	\$4,279 24.6877	\$4,386 25.3049	\$4,496 25.9375	\$4,608 26.5860	\$4,723 27.2506	\$4,841 27.9319	\$4,962 28.6302
2	Acct Tech Payroll Technician Admin Staff Asst.	\$4,209 24.2817	\$4,314 24.8887	\$4,422 25.5109	\$4,532 26.1487	\$4,646 26.8024	\$4,762 27.4725	\$4,881 28.1593	\$5,003 28.8633	\$5,128 29.5849	\$5,256 30.3245	\$5,388 31.0826
3	Court Supervisor	\$4,564 26.3335	\$4,678 26.9918	\$4,795 27.6666	\$4,915 28.3583	\$5,038 29.0672	\$5,164 29.7939	\$5,293 30.5388	\$5,426 31.3022	\$5,561 32.0848	\$5,700 32.8869	\$5,843 33.7091
4	Police, Fire, PW Staff Asst. Civil Engineer I	\$5,025 28.9909	\$5,151 29.7157	\$5,279 30.4586	\$5,411 31.2201	\$5,547 32.0006	\$5,685 32.8006	\$5,827 33.6206	\$5,973 34.4611	\$6,122 35.3226	\$6,276 36.2057	\$6,432 37.1109
5	Communications Spec.	\$5,374 31.0057	\$5,509 31.7808	\$5,646 32.5753	\$5,787 33.3897	\$5,932 34.2244	\$6,080 35.0801	\$6,232 35.9571	\$6,388 36.8560	\$6,548 37.7774	\$6,712 38.7218	\$6,879 39.6899
6	Accountant Info Technician	\$5,832 33.6446	\$5,977 34.4857	\$6,127 35.3478	\$6,280 36.2315	\$6,437 37.1373	\$6,598 38.0657	\$6,763 39.0174	\$6,932 39.9928	\$7,105 40.9926	\$7,283 42.0175	\$7,465 43.0679
7	Lead Accountant Civil Engineer II Superintendent	\$6,329 36.5121	\$6,487 37.4249	\$6,649 38.3606	\$6,815 39.3196	\$6,986 40.3026	\$7,160 41.3101	\$7,339 42.3429	\$7,523 43.4015	\$7,711 44.4865	\$7,904 45.5987	\$8,101 46.7386
8	Park & Rec manager Senior Planner	\$6,863 39.5960	\$7,035 40.5859	\$7,211 41.6006	\$7,391 42.6406	\$7,576 43.7066	\$7,765 44.7993	\$7,959 45.9192	\$8,158 47.0672	\$8,362 48.2439	\$8,571 49.4500	\$8,785 50.6863
9	Airport Director Civil Engineer III Deputy Fire Marshal IT Manager	\$7,445 42.9518	\$7,631 44.0256	\$7,822 45.1263	\$8,017 46.2544	\$8,218 47.4108	\$8,423 48.5960	\$8,634 49.8109	\$8,850 51.0562	\$9,071 52.3326	\$9,298 53.6409	\$9,530 54.9820
10	Fire Marshal Library Director	\$8,076 46.5919	\$8,278 47.7567	\$8,485 48.9506	\$8,697 50.1744	\$8,914 51.4288	\$9,137 52.7145	\$9,365 54.0323	\$9,600 55.3831	\$9,840 56.7677	\$10,086 58.1869	\$10,338 59.6416
11	City Engineer Managing Engineer City Recorder	\$8,767 50.5781	\$8,986 51.8425	\$9,211 53.1386	\$9,441 54.4671	\$9,677 55.8288	\$9,919 57.2245	\$10,167 58.6551	\$10,421 60.1215	\$10,681 61.6245	\$10,948 63.1651	\$11,222 64.7442
12	Human Res Director Com Devel Director Finance Director Asst. City Mngr/City Recorder	\$9,515 54.8980	\$9,753 56.2704	\$9,997 57.6772	\$10,247 59.1191	\$10,503 60.5971	\$10,766 62.1120	\$11,035 63.6648	\$11,311 65.2565	\$11,594 66.8879	\$11,884 68.5601	\$12,181 70.2741
13	Fire Chief Police Chief Public Works Director	\$10,318 59.5269	\$10,576 61.0151	\$10,840 62.5405	\$11,111 64.1040	\$11,389 65.7066	\$11,674 67.3492	\$11,965 69.0330	\$12,265 70.7588	\$12,571 72.5278	\$12,886 74.3409	\$13,208 76.1995
14	Police Sergeant							\$8,873 51.1899	\$9,095 52.4697	\$9,322 53.7814	\$9,555 55.1259	\$9,794 56.5041
15	Battalion Chief							\$8,873 51.1899	\$9,095 52.4697	\$9,322 53.7814	\$9,555 55.1259	\$9,794 56.5041
16	Police Lieutenant							\$9,528 54.9722	\$9,767 56.3465	\$10,011 57.7551	\$10,261 59.1990	\$10,517 60.6790
17	Police Captain Assistant Fire Chief							\$10,480 60.4601	\$10,742 61.9716	\$11,010 63.5209	\$11,285 65.1089	\$11,567 66.7366

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

<b>POSITION</b>	<b>ACTUAL 2020/21</b>	<b>ACTUAL 2021/22</b>	<b>ADOPTED 2022/23</b>	<b>PROJECTED 2022/23</b>	<b>BUDGETED 2023/24</b>
City Manager	165,434	167,130	168,558	168,558	175,030
Police Chief	143,652	147,960	152,400	152,400	158,496
Public Works Director	139,741	158,128	123,806	123,806	133,610
Fire Chief	159,753	162,125	142,392	142,840	145,980
Assistant City Manager/City Recorder	110,952	122,636	127,862	129,219	119,486
Finance Director	126,576	133,608	140,544	140,544	146,160
Human Resources Director	122,532	126,192	129,480	129,480	134,664
Community Development Director	116,148	122,592	128,922	128,922	137,430
Library Director	96,448	102,360	108,060	108,060	115,188

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

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

**CITY OF ROSEBURG  
BUDGET CALENDAR AND PROCESSING SCHEDULE  
FOR FISCAL YEAR 2023-2024**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/26/23 (Thurs)	<b><u>1:00 P.M. – 5:00 P.M.</u></b> – Staff Retreat; Distribution of budget preparation manual & forms; budget briefing session; departments begin preparation process.
2. 02/13/23	<b><u>7:00 P.M.</u></b> <b>COUNCIL MEETING (Budget Committee Invited):</b> Annual Comprehensive Financial Report (“ACFR”) presented by City Auditor Jeff Cooley; Distribution of Budget User’s Guide and calendar; Finance Director presents Quarterly Report Ending <b>12/31/2022</b> . ( <i>*Email information to Councilors and Budget Committee members.</i> )
3. Week of 02/13/23	IT meets with individual departments to determine technology needs
4. 03/06/22	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. 03/10/23	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/17/23	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/20 – 03/24/23	Departments meet with City Manager to review departmental budgets.
8. 03/31/23	City Manager completes review of operating sections of departmental budgets and directs expenditure adjustments.
9. 04/07/23	Budget Narratives due to Finance
10. 04/14/23	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
11. 04/20/23	*Notice of <b>05/09/23</b> -- Budget Committee Meeting/Public Hearing on <i>Possible Uses of State Revenue Sharing</i> <b>mailed</b> to Budget Committee with reminder of meeting schedule and News-Review for 1st publication on 4/25/23 <b>and posted on City’s website (ORS 294.426 requires publication no more than 30 days prior to hearing &amp; allows for posting on City website rather than 2<sup>nd</sup> newspaper publication)</b>
12. 04/20/23	<b><u>3:30 – 5:00 P.M.</u></b> Budget Committee Training Session – 3 <sup>rd</sup> Floor Conference Room, City Hall
13. 04/25/23	Notice of <b>05/09/23</b> - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <b>published</b> in News-Review

**CITY OF ROSEBURG  
BUDGET CALENDAR AND PROCESSING SCHEDULE  
FOR FISCAL YEAR 2023-2024– CONTINUED**

<b><u>TARGET DATE</u></b>	<b><u>ACTION</u></b>
14. 05/02/23	Budget Document and Budget Power Point ready for Budget Committee members to pick up at City Hall or have delivered to their home.
15. 05/09/23	<b><u>6:00 P.M. – 10:00 P.M. First Budget Committee Meeting:</u></b> City Manager presents budget message; Public Hearing on Election to Receive State Revenue Sharing & <i>Possible</i> Uses Thereof is held. Individual departments begin review of their respective portions of the budget.
16. 05/10/23 & 05/11/23	<b><u>7:00 P.M. – 10:00 P.M. Budget Committee Meetings continue as necessary. If not needed, send notice of cancellation.</u></b>
17. 05/18/23	<b><u>Mail</u></b> Notice of <b>06/12/23</b> -- 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 <b>5/23/23**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></b>
18. 05/23/23	Detailed summary of budget (as approved by the Budget Committee) and notice of <b>06/12/23</b> Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <b><u>published</u></b> in News-Review
19. 06/12/23	<b>7:00 P.M. Council Meeting:</b> 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 <b>**pursuant to ORS 221.770</b> & adopting the final City and Urban Renewal budgets.
20. 06/20/23	Send required forms and resolutions to County Assessor pursuant to ORS 294.458. <b>Deadline 06/30/2023</b>
21. 06/30/23	Finance Director completes online survey with DAS to certify the City is eligible to receive state shared revenues, cigarette/gas/liquor taxes, and marijuana certification. <b>Deadline 7/31/2023</b>
22. 07/05/23	File 1 copy of budget with Douglas County Clerk



**CITY OF ROSEBURG URBAN RENEWAL AGENCY**

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# City of Roseburg

900 S.E. Douglas Avenue Roseburg, Oregon 97470 | [www.cityofroseburg.org](http://www.cityofroseburg.org) | Phone (541) 492-6700

## **CITY OF ROSEBURG URBAN RENEWAL AGENCY FY 2023-24 Budget Message**

April 13, 2023

Distinguished Members of the Budget Committee:

I am pleased to submit the proposed budget for the City of Roseburg Urban Renewal Agency for fiscal year 2023-24 for your consideration.

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

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

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

The Agency budget contains two separate funds — a General Fund and a Capital Projects Fund. The Urban Renewal General Fund is used to collect tax increment revenues generated in the Urban Renewal District. Projected revenues including interest are \$813,000. A total of \$800,000 will be transferred to the Capital Projects Fund. The major outlays in the Capital Projects Fund include \$205,000 for Contracted Services dedicated to the repayment of System Development Charges as part of the Multi-Family SDC Buy Down Program, and \$200,000 for an unidentified project.

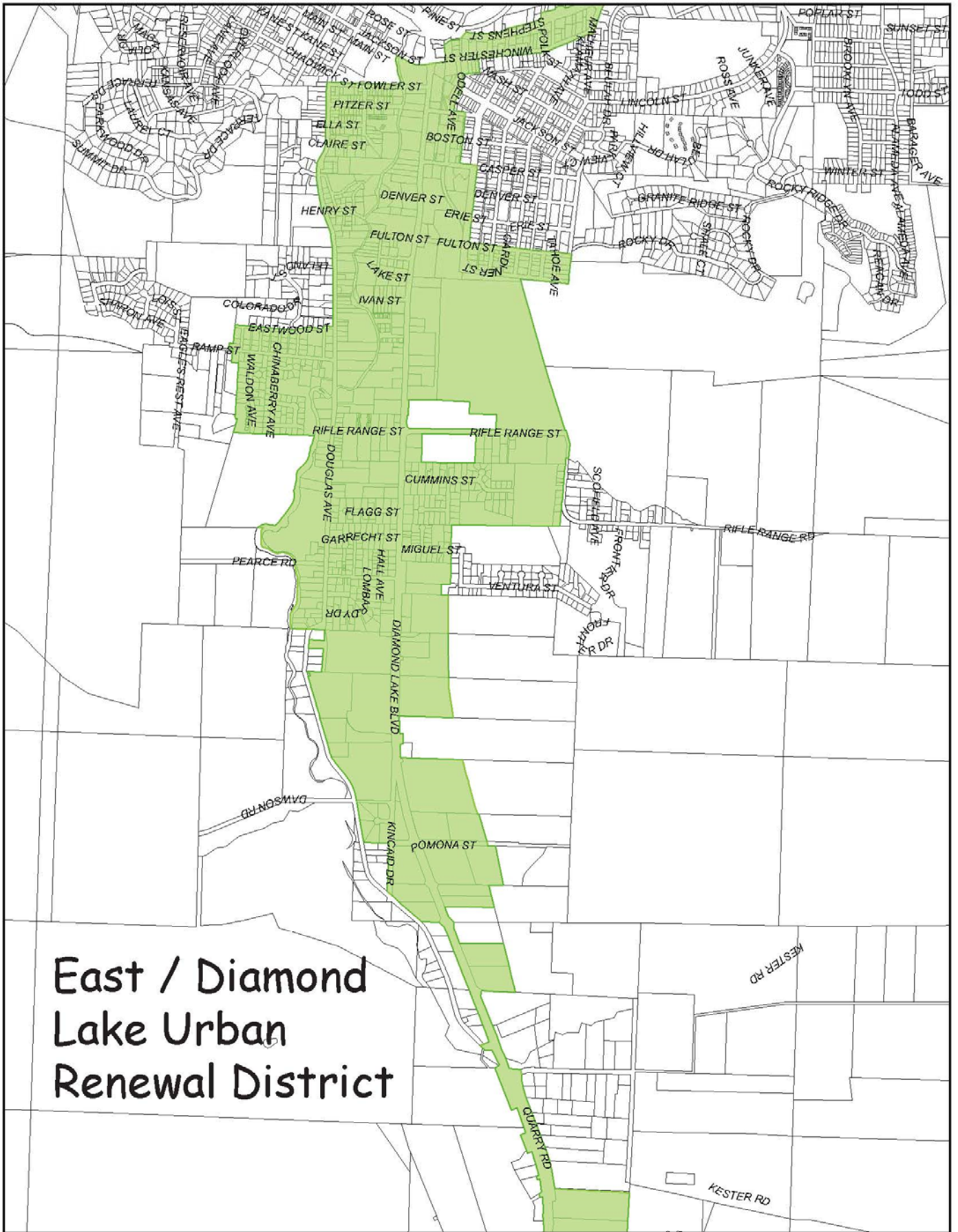
It will take some time to build resources within the new plan area. Construction is completed for three multi-family housing projects within the district. One is sixty-eight units, another is eighty-nine units and the third is a one-hundred units. All together, two hundred and fifty-seven apartment units have been added to the City since 2019 through the SDC Buy Down Program and now contribute to the tax increment of the District.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Nikki Messenger". The signature is written in a cursive, flowing style.

Nikki Messenger  
City Manager



East / Diamond  
Lake Urban  
Renewal District

**CITY OF ROSEBURG URBAN RENEWAL AGENCY**  
**GENERAL FUND**

**RESOURCES AND REQUIREMENTS**

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

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

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

Tax Increment Revenues - The proposed budget revenue is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current and prior year's tax increment revenues for the East (Diamond Lake) Roseburg Urban Renewal District are projected to be \$799,000.

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>			<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<u>GENERAL FUND (281)</u>							
<u>119,884</u>	<u>318,370</u>	<u>447,620</u>	00-00-301000	BEGINNING FUND BALANCE	<u>475,001</u>	-	-
REVENUES - (281)							
388,108	511,703	567,359	75-40-313100	Current Year Tax Increment Revenue	787,000	-	-
5,583	8,315	12,000	75-40-313200	Prior Years' Tax Increment Revenue	12,000	-	-
2,953	407	-	72-40-313300	Land Sales	-	-	-
1,842	2,355	3,200	60-40-371100	Interest Income	14,000	-	-
<u>398,486</u>	<u>522,780</u>	<u>582,559</u>	Total		<u>813,000</u>	-	-
<u>518,370</u>	<u>841,150</u>	<u>1,030,179</u>	TOTAL REVENUES AND	BEGINNING FUND BALANCE	<u>1,288,001</u>	-	-
200,000	400,000	600,000	49-8835	Transfer to Capital Projects	800,000	-	-
<u>200,000</u>	<u>400,000</u>	<u>600,000</u>	Total		<u>800,000</u>	-	-
<u>200,000</u>	<u>400,000</u>	<u>600,000</u>	TOTAL EXPENDITURES		<u>800,000</u>	-	-
-	-	430,179	60-9210	RESERVE FOR FUTURE EXPENDITURE - 9092	488,001	-	-
<u>318,370</u>	<u>441,150</u>	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
<u>518,370</u>	<u>841,150</u>	<u>1,030,179</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>1,288,001</u>	-	-

**CITY OF ROSEBURG URBAN RENEWAL AGENCY**  
**CAPITAL PROJECTS FUND**

**RESOURCES**

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

**REQUIREMENTS**

*Materials and Services* - Includes costs associated with professional and management services, project administration, engineering, publication and meeting advertising, façade grant program, and System Development Charges (SDCs) payments per the SDC Buy-Down incentive program.

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

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



CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ADOPTED</u> <u>2022-2023</u>		<u>PROPOSED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2023-2024</u>
<b>CAPITAL PROJECTS FUND-DIAMOND LAKE (351)</b>						
<u>154,806</u>	<u>366,347</u>	<u>603,309</u>	00-00-301000	<u>987,917</u>	<u>-</u>	<u>-</u>
			00-00-301000			
			BEGINNING FUND BALANCE			
			REVENUES - (351)			
-	1,444	-	30-20-332730	-	-	-
			Other			
210,730	-	-	30-30-334100	-	-	-
			In Lieu of Construction			
1,351	2,757	3,200	60-40-371100	15,000	-	-
			Interest Income			
200,000	400,000	600,000	85-40-391128	600,000	-	-
			Transfer from UR General Fund			
<u>412,081</u>	<u>404,201</u>	<u>603,200</u>	Total	<u>615,000</u>	<u>-</u>	<u>-</u>
			TOTAL REVENUES & BEGINNING FUND BALANCE	<u>1,602,917</u>	<u>-</u>	<u>-</u>
<u>566,887</u>	<u>770,548</u>	<u>1,206,509</u>				
			MATERIALS AND SERVICES - 7474			
-	750	800	43-3035	-	-	-
			Memberships			
45,597	9,558	9,976	43-3210	13,900	-	-
			City Services-Management			
29,920	31,058	31,826	43-3230	32,574	-	-
			City Services-Public Works			
100,890	67,260	100,000	43-3630	100,000	-	-
			Contracted Services			
250	150	-	43-3690	-	-	-
			Contracted Services-Façade			
23,883	57,361	90,000	43-3695	105,000	-	-
			Contracted Services-Rusa			
<u>200,540</u>	<u>166,137</u>	<u>232,602</u>	Total	<u>251,474</u>	<u>-</u>	<u>-</u>
			CAPITAL OUTLAY - 7575			
-	-	200,000	43-7052	200,000	-	-
			Improvements-Infrastructure			
<u>-</u>	<u>-</u>	<u>200,000</u>	Total	<u>200,000</u>	<u>-</u>	<u>-</u>
			TOTAL EXPENDITURES	<u>451,474</u>	<u>-</u>	<u>-</u>
<u>200,540</u>	<u>166,137</u>	<u>432,602</u>				
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	773,907	60-9210	1,151,443	-	-
			UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>366,347</u>	<u>604,411</u>	<u>-</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>1,602,917</u>	<u>-</u>	<u>-</u>
<u>566,887</u>	<u>770,548</u>	<u>1,206,509</u>				