

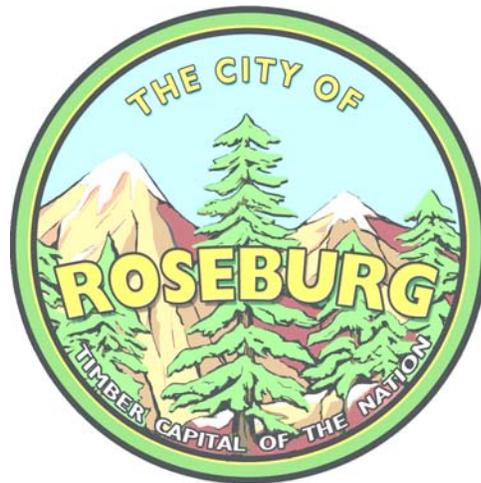
City of Roseburg, Oregon



2024-2025 Proposed Budget

CITY OF ROSEBURG, OREGON
PROPOSED BUDGET
FOR THE FISCAL 2024-2025 YEAR

Prepared by: City of Roseburg Finance Department



CITY OF ROSEBURG, OREGON

2024-25 BUDGET

Mayor

Larry Rich

Budget Committee

David Mohr, City Councilor Ward I
Shelly Briggs Loosley, City Councilor Ward II
Tom Michalek, 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
Jerry Smead
Jeffrey Weller

Stephen Krimetz
Bryan Sykes
(3 Vacancies)

Administrative Staff

Nicole A. Messenger, City Manager
Amy J. Nytes, 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

**2024-2025 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
Juliet Rutter
Shirley Lindell

Economic Development Commission

Patrice Sipos, Chair
Mickey Beach
Sarah Everman
Joel Goodwillie
Theresa Haga
Michael Widmer
Paul Zegers

Parks & Recreation Commission

Ruth Smith, 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

Jaime Yraguen, Chair
Matthew Brady
Jarrett Nielsen
Emily Brandt
Matthew Keller
Shelby Osborn, Vice Chair
Janelle James

Homeless Commission

Larry Rich, Chair
Ken Averett
Shelley Briggs-Loosley, Vice Chair
Keith Lowther
Gene McVae
Shaun Pritchard
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

CITY OF ROSEBURG, OREGON

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City of Roseburg

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

FY 2024-25 BUDGET MESSAGE **April 10, 2024**

Distinguished Budget Committee Members:

On behalf of the department head team, we are pleased to present the proposed City of Roseburg FY 2024-25 budget for your consideration. We look forward to meeting with you to explore and discuss the proposed budget.

The Mayor and City Council are in the process of crafting new Council goals through a facilitated process. The goals listed below are the adopted goals at the time of this message. This proposed budget strives to balance maintaining existing service levels with advancing work on these priorities.

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 comprised of 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 \$1.85 million next fiscal year to just over \$31 million. This is an increase of 6.3% over the current year budget estimate. Property tax revenues are estimated to increase six percent and account for 64.9% of the General Fund revenues. With the substantial increases in power and other utility rates, franchise fees, which are calculated as a percentage of franchisee revenues, are projected to increase accordingly.

The requested General Fund expenditures are up 3.86% over last fiscal year, coming in just under \$33 million. This relatively 'low' increase is due to a couple of factors. One factor is employee turnover and the number of new employees hired or anticipated to be hired at a lower point in the pay scale than the exiting employee. The second factor is the use of ARPA funding to pay for costs that would be assigned to the General Fund if not for the COVID era funding. Staff has programmed a number of one-time costs associated with IT improvements or other purchases in the ARPA fund in this proposed budget.

As a service-oriented organization, the personnel required to deliver services is the largest programmed expenditure. Personnel costs account for 76.3% of the programmed General Fund expenditures and are budgeted to increase by 4.34%.

Materials and services (M&S) line items capture all of the non-personnel and non-capital expenditures. General Fund M&S line items are budgeted to increase by 1.34%. Departments have largely held the line on expenses on items they can control. There are many overhead items such as utilities, insurance, and fuel costs that staff has little influence over. Capital Outlay significantly decreased this year with IT equipment for the coming year projected to be non-capital items and utilizing the ARPA funding to make one-time purchases. Transfers from the General Fund increased this year to accommodate future requirements within the Equipment Replacement Fund as well as a transfer to the Assessment Fund to refund previous expenses tied to foreclosed property remediation.

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 Fire and General Service (IBEW) unions and is in negotiations with the Police union.

Even though the proposed budget shows General Fund expenditures exceeding revenues by \$1.5 million, the estimated ending fund balance of \$10,998,130 is higher than the previous fiscal year budget and constitutes a 33% 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 and the receipt of opioid settlement funds, which are limited in the way they can be spent. Recruiting and hiring remains challenging. The management team will be considering a number of retention strategies to try and offset the current trends, as the cost of recruiting, training, and losing institutional knowledge is quite high.

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 two new positions -
 - Payroll / Accounts Receivable position in Finance – this position was added mid-year in FY 23-34 with Council approval
 - Addition of an engineering technician position in Public Works Engineering
- Property taxes constitute 64.86% of the General Fund revenues.

- Public Safety (Police & Fire) budgeted expenditures equal 92.19% 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 funding associated with the Southern Oregon Medical Workforce Development Center. The project took a big step forward last year when the City Council authorized an Intergovernmental Agreement with Umpqua Community College to deliver the programming.

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 again is proposing a potential 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 \$1.15 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. FAA grant funding has been a bit unpredictable this year, as the FAA has been subject to continuing resolutions for funding. Projects this year may include the construction of the taxiway extension project, and construction of fencing and security improvements. The Storm Drainage fund maintains a relatively steady state and will include the construction of smaller localized projects in four areas. The Water Fund has a slightly smaller capital improvement program this year, budgeted at just under \$4 million. The budgeted ending fund balance of just over \$6 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 is a major 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 of delivering outstanding service in a fiscally responsible manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Nikki Messenger".

Nikki Messenger, P.E.
City Manager

CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2024-2025 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 26th largest city in Oregon. The City of Roseburg was incorporated in 1872 and operates under the provisions of its own charter and applicable state law. The City provides a full range of municipal services including police and fire protection, parks and recreation facilities, streets, airport and planning. The City also operates water and storm drainage utility systems.

Date of incorporation	1872
Form of government	Council/Manager
Area in square miles	10.6
Population	24,030

Fire Protection:

Fire Stations	3
Fire Hydrants	1390
Full-time Employees	43

Police Protection:

Police Stations	1
Patrol Cars/Motorcycles	15
Full-time Employees	44

Water Utility:

Annual consumption in millions of gallons	1,683
Local storage in millions of gallons	10.7
Miles of water mains	199
Number of services	11,551

Streets:

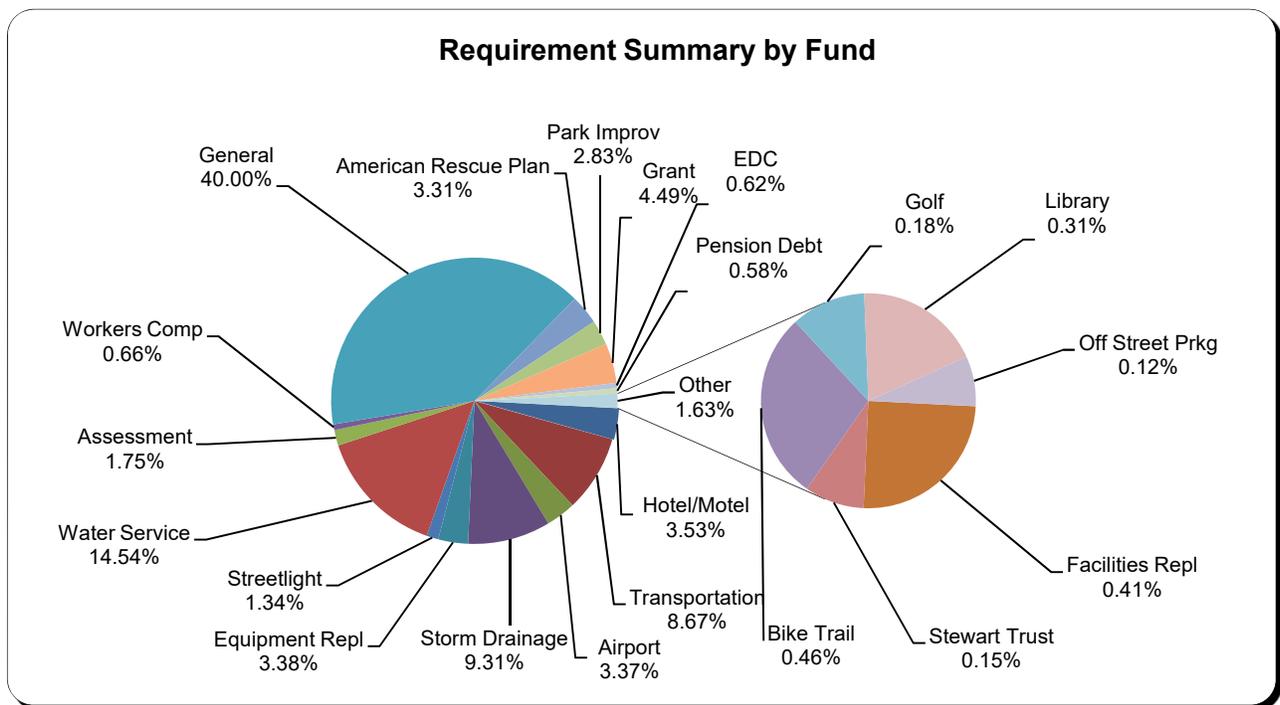
Miles of paved streets	132
Miles of unpaved streets	6

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 2024-2025 proposed budget is \$5,376,309 more than the 2023-2024 adopted budget. This represents an increase of 4.90%. The General Fund, the City's largest governmental fund, represents 40% 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 \$600,000 and over in the first plot and those under \$600,000 in the second plot. The first plot represents funds totaling \$107,917,299 or 98.37% of total proposed expenditures. The second plot represents funds totaling \$1,786,217 or approximately 1.63% of total proposed expenditures.



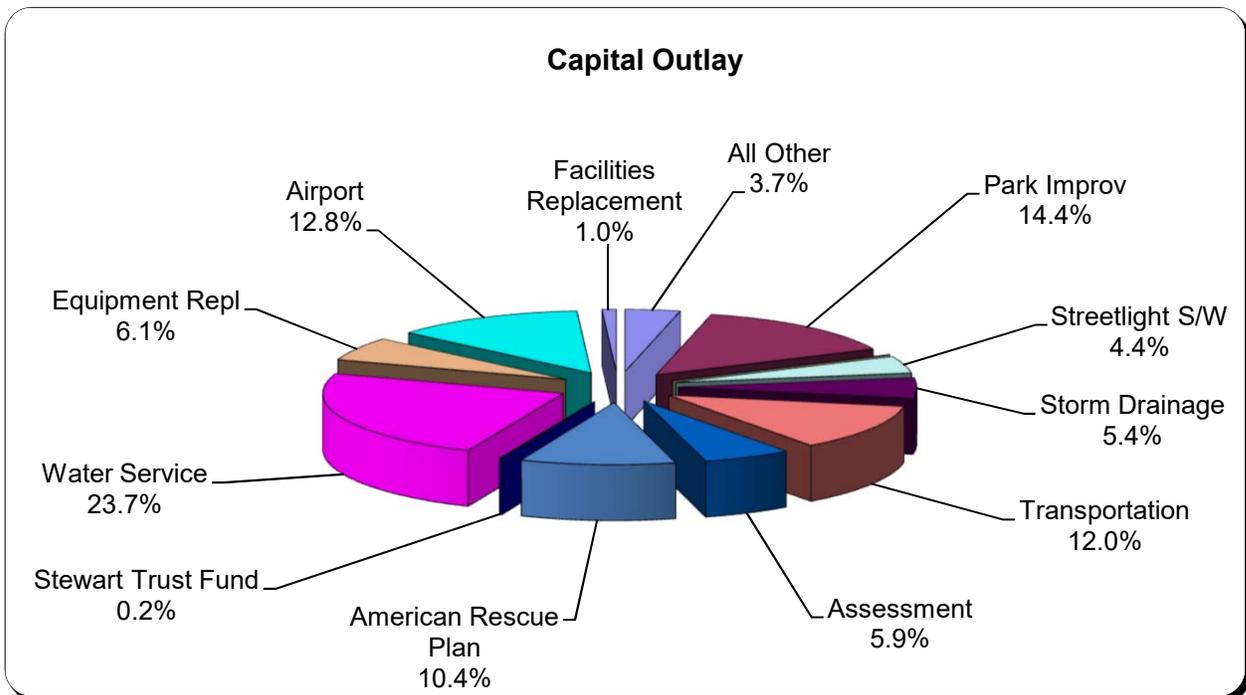
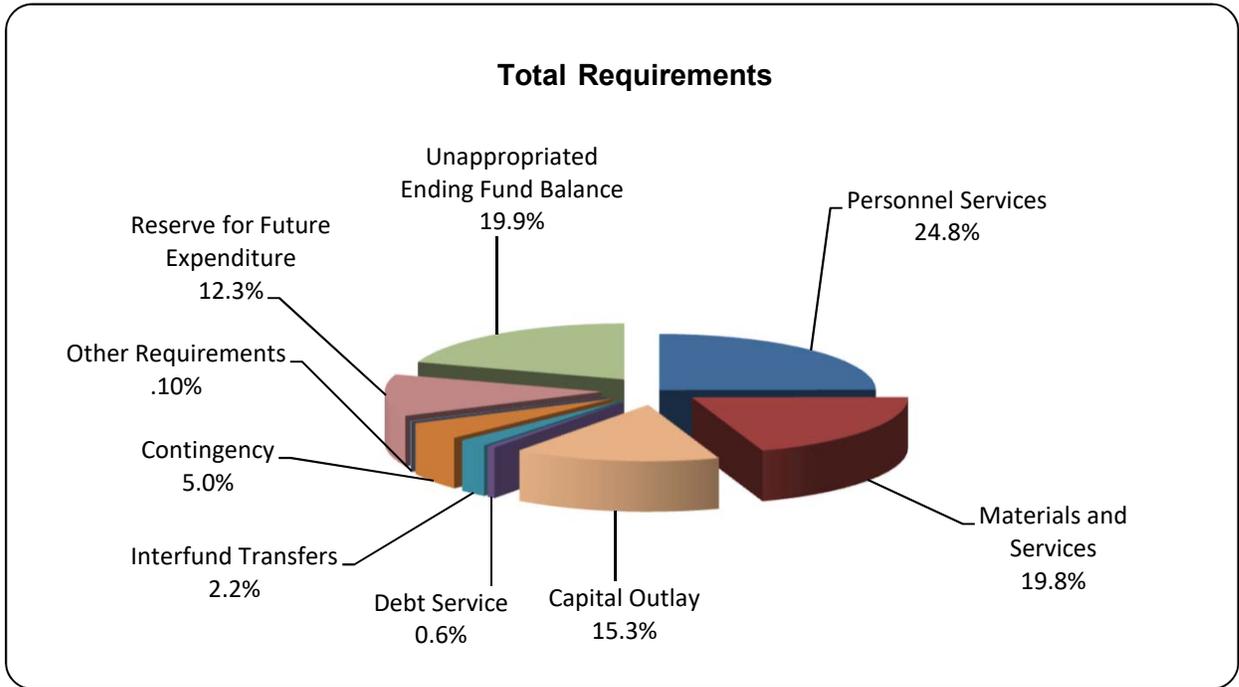
CITY OF ROSEBURG, OREGON
 REQUIREMENT SUMMARY BY FUND
 2024-2025 BUDGET

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>FUND</u> <u>IDENTIFIER</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
36,425,429	38,806,730	40,481,844	100	General Fund	43,878,424	-	-
2,652,689	8,359,443	5,878,737	220	Grant Special Revenue Fund	4,923,392	-	-
2,697,067	3,124,864	3,705,271	240	Hotel/Motel Tax Fund	3,877,719	-	-
1,094,844	1,159,088	1,356,476	290	Streetlight/Sidewalk Fund	1,465,136	-	-
242,334	278,480	454,024	250	Bike Trail Fund	507,801	-	-
187,570	208,961	190,173	210	Golf Fund	201,029	-	-
387,482	435,203	565,907	230	Economic Development Fund	675,044	-	-
222,347	182,350	283,776	270	Library Special Fund	337,203	-	-
2,618,599	4,957,512	4,555,420	283	American Rescue Plan Fund	3,626,792	-	-
1,705,455	1,738,887	1,764,168	340	Assessment Improvement Fund	1,920,505	-	-
116,118	138,329	125,893	710	Stewart Trust Fund	160,354	-	-
585,201	536,152	639,786	420	Pension Bond Debt Service Fund	634,264	-	-
6,882,924	7,375,709	7,567,191	310	Transportation Fund	9,507,882	-	-
579,869	631,365	2,307,093	320	Park Improvement Fund	3,101,303	-	-
1,849,869	2,620,630	3,129,971	330	Equipment Replacement Fund	3,707,637	-	-
345,395	414,446	359,091	360	Facilities Replacement Fund	444,896	-	-
7,250,860	8,544,321	10,252,200	560	Storm Drainage Fund	10,216,483	-	-
102,743	119,833	147,656	510	Off Street Parking Fund	134,934	-	-
1,257,141	1,607,261	1,744,883	520	Airport Fund	3,701,337	-	-
19,430,927	18,072,017	17,790,048	530	Water Service Fund	15,952,505	-	-
1,197,642	1,167,472	1,027,599	610	Workers' Compensation Fund	728,876	-	-
<u>87,832,505</u>	<u>100,479,053</u>	<u>104,327,207</u>		TOTAL REQUIREMENTS	<u>109,703,516</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 24.8% of the total budget, materials and services represents 19.8% and capital outlay 15.3% of the total budget.

The second graph illustrates the distribution of total capital outlay costs with primary expenditures being water, park improvement, airport, and transportation.



CITY OF ROSEBURG, OREGON

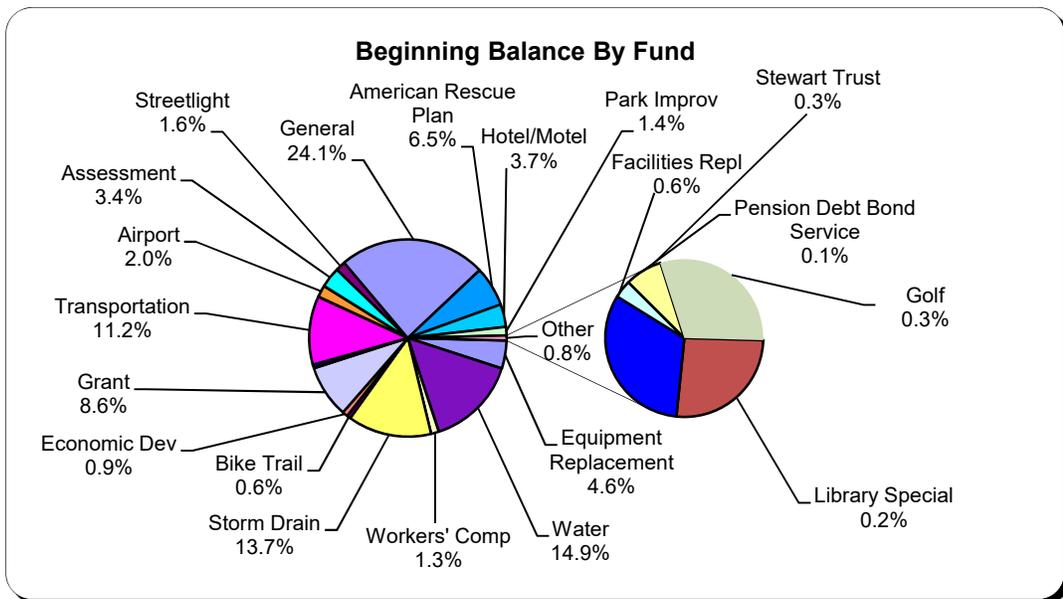
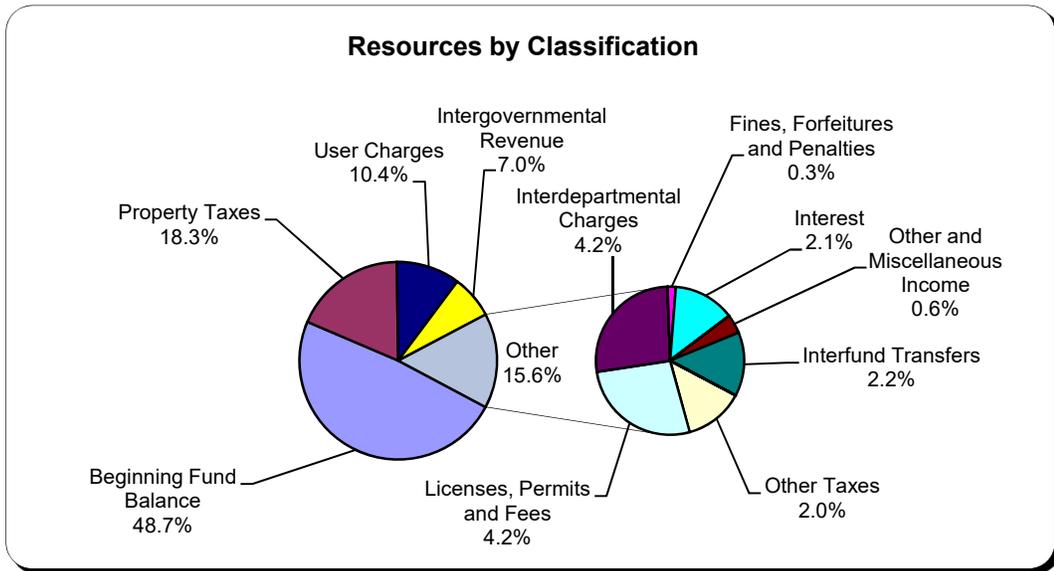
REQUIREMENT SUMMARY BY CLASSIFICATION
2024-2025 BUDGET

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
22,661,576	22,456,706	26,141,856	Personnel Services	27,314,487	-	-
11,152,450	13,654,045	19,020,500	Materials and Services	21,755,700	-	-
7,056,860	8,584,073	18,900,646	Capital Outlay	16,770,918	-	-
621,371	636,197	658,154	Debt Service	683,513	-	-
1,947,134	1,670,433	2,254,482	Interfund Transfers	2,382,285	-	-
-	-	5,367,595	Contingency	5,472,815	-	-
104,186	109,000	111,000	Other Requirements	116,000	-	-
-	-	13,365,621	Reserve for Future Expenditure	13,291,472	-	-
44,288,928	53,368,598	18,507,353	Unappropriated Ending Fund Balance	21,916,326	-	-
<u>87,832,505</u>	<u>100,479,053</u>	<u>104,327,207</u>	TOTAL REQUIREMENTS	<u>109,703,516</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 \$53,404,022 or 48.7% of the City's resources. Property taxes are \$20,108,665 or 18.3% of the budget. Of this total, current year property taxes are \$19,432,665.

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 24.1% of all beginning fund balances with a proposed carry forward of \$12,875,796. The Water Fund projects \$7,966,325, Storm Drainage \$7,314,123, and the Transportation Fund \$5,988,240 for beginning fund balances.



CITY OF ROSEBURG, OREGON

RESOURCE SUMMARY BY CLASSIFICATION
2024-2025

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
38,353,627	44,292,228	51,835,969	Beginning Fund Balance	53,404,022	-	-
17,280,355	18,215,333	19,021,700	Property Taxes	20,108,665	-	-
2,300,492	2,087,339	2,325,000	Other Taxes	2,210,000	-	-
3,693,590	4,012,898	4,109,848	Licenses, Permits and Fees	4,573,135	-	-
4,053,487	4,093,755	4,375,739	Interdepartmental Charges	4,580,453	-	-
-	226,555	-	Lease Revenue	-	-	-
10,762,349	10,647,085	11,845,524	User Charges	11,432,047	-	-
394,908	325,478	399,000	Fines, Forfeitures and Penalties	300,500	-	-
8,570,394	12,777,043	6,437,945	Intergovernmental Revenue	7,720,209	-	-
247,470	1,688,715	1,074,500	Interest	2,286,900	-	-
1,863	356	-	Assessment Collections	-	-	-
161,711	383,836	647,500	Other and Miscellaneous Income	704,800	-	-
1,947,134	1,670,433	2,254,482	Interfund Transfers	2,382,285	-	-
65,125	57,999	-	Reimbursements	500	-	-
<u>87,832,505</u>	<u>100,479,053</u>	<u>104,327,207</u>	TOTAL RESOURCES	<u>109,703,516</u>	-	-

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2024-2025 BUDGET**

2024-2025 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2024-2025 ADOPTED RATE	2024-2025 ESTIMATED \$ LEVY	LESS ESTIMATES			2024-2025 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	21,122,462	422,449	1,267,348	1,689,797	19,432,665
TOTALS	8.4774	21,122,462	422,449	1,267,348	1,689,797	19,432,665

Estimated assessed valuation for City-wide levies is \$2.437 billion, a 4.2% increase over last year actuals.
The above tax rates are calculated before compression in accordance with Oregon Revised Statutes.

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2024-2025**

HISTORY OF PROPERTY TAX LEVIES AND RATES

	LEVIES			RATES		
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
CITY-WIDE LEVIES:						
General Fund Levy	17,779,182	18,826,976	19,842,513	8.4774	8.4774	8.4774
Totals	<u>17,779,182</u>	<u>18,826,976</u>	<u>19,842,513</u>	<u>8.4774</u>	<u>8.4774</u>	<u>8.4774</u>

Taxable Assessed Valuation - City-Wide Levies

2,096,263,252 2,218,369,995 2,339,695,211

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 2024-2025 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2024	2024-2025			LESS RESERVES FOR FUTURE	ESTIMATED FUND BALANCE JUNE 30, 2025
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY		
General Fund	12,875,796	31,002,628	32,880,294	1,000,000	-	9,998,130
Special Revenue Funds:						
Grant Special Revenue	4,604,672	318,720	4,232,655	-	690,737	-
Hotel/Motel Tax	1,987,719	1,890,000	2,207,900	-	1,669,819	-
Streetlight/Sidewalk	872,836	592,300	841,618	623,518	-	-
Bike Trail	316,828	190,973	305,000	202,801	-	-
Golf	135,078	65,951	70,505	130,524	-	-
Economic Development Fund	485,944	189,100	451,448	-	223,596	-
Library Special Fund	116,453	220,750	223,250	-	113,953	-
American Rescue Plan	3,476,792	150,000	3,300,000	-	326,792	-
Assessment Improvement	1,791,620	128,885	1,140,000	-	780,505	-
Stewart Trust	143,854	16,500	30,000	-	130,354	-
Debt Service Funds:						
Pension Bond Debt Service Fund	33,764	600,500	571,260	-	-	63,004
Capital Projects Funds:						
Transportation	5,988,240	3,519,642	3,637,809	-	5,870,073	-
Park Improvement	744,205	2,357,098	2,459,852	-	641,451	-
Equipment Replacement	2,442,637	1,265,000	1,159,962	-	2,547,675	-
Facilities Replacement	334,896	110,000	198,379	-	246,517	-
Enterprise Funds:						
Storm Drainage	7,314,123	2,902,360	2,088,450	1,000,000	-	7,128,033
Off Street Parking	16,134	118,800	134,280	654	-	-
Airport	1,052,230	2,649,107	2,560,225	1,141,112	-	-
Water Service	7,966,325	7,986,180	10,225,346	1,000,000	-	4,727,159
Internal Service Fund:						
Workers' Compensation	703,876	25,000	354,670	374,206	-	-
	53,404,022	56,299,494	69,072,903	5,472,815	13,241,472	21,916,326

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2024-2025 BUDGET

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
6.00	6.00	7.00	<u>General Fund</u>			
			City Manager's Department	7.00		
6.30	6.30	6.30	Finance and Mgmt. Services			
3.00	3.00		Finance	7.30		
9.30	9.30	6.30	Information Technology			
			Total Finance and Mgmt. Services	7.30	0.00	0.00
6.00	6.00	7.00	Community Development Department	7.00		
3.50	3.50	3.50	Library	3.75		
			Public Works Department:			
7.00	7.00	7.00	Engineering Division	8.00		
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		
25.60	25.60	25.60	Total Public Works	26.60	0.00	0.00
			Parks and Recreation Dept.:			
2.25	2.25	2.25	Administration	2.25		
13.00	13.00	13.00	Parks Maintenance Division	13.00		
15.25	15.25	15.25	Total Parks and Recreation	15.25	0.00	0.00
3.20	3.20	3.20	Municipal Court	3.20		
43.00	44.50	44.50	Police Department	44.50		
42.00	42.00	43.00	Fire Department	43.00		
153.85	155.35	155.35	Total General Fund	157.60	0.00	0.00
			<u>Water Service Fund</u>			
6.00	6.00	6.00	Production Department	6.00		
11.00	11.00	11.00	Transmission and Distribution	11.00		
17.00	17.00	17.00	Total Water Service Fund	17.00	0.00	0.00
170.85	172.35	172.35	TOTAL POSITIONS	174.60	0.00	0.00

CITY OF ROSEBURG, OREGON

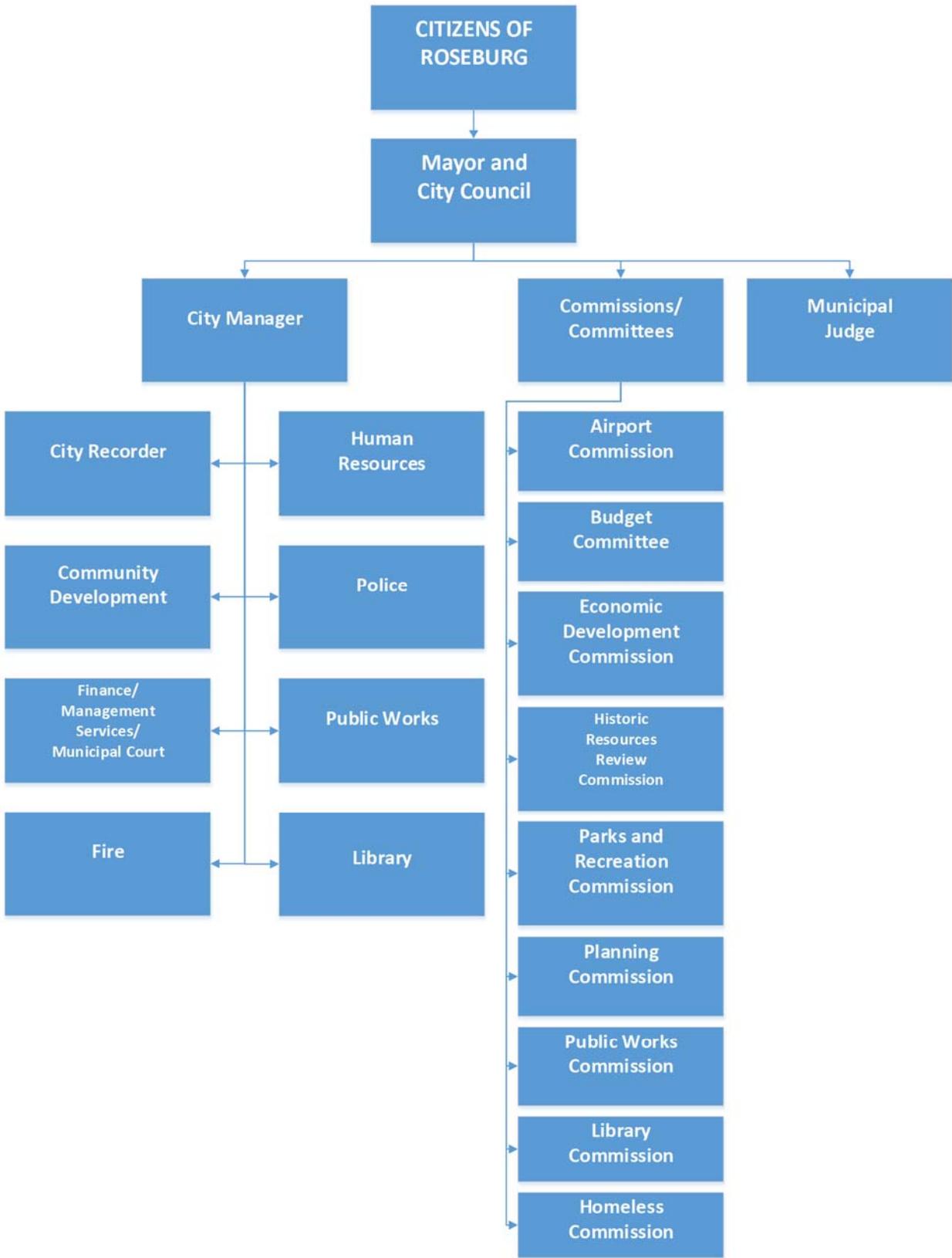
ORGANIZATIONAL CHART

The City of Roseburg is a municipal corporation first organized in 1872. The Roseburg City Council is elected to serve as the governing body for Roseburg's 24,030 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.

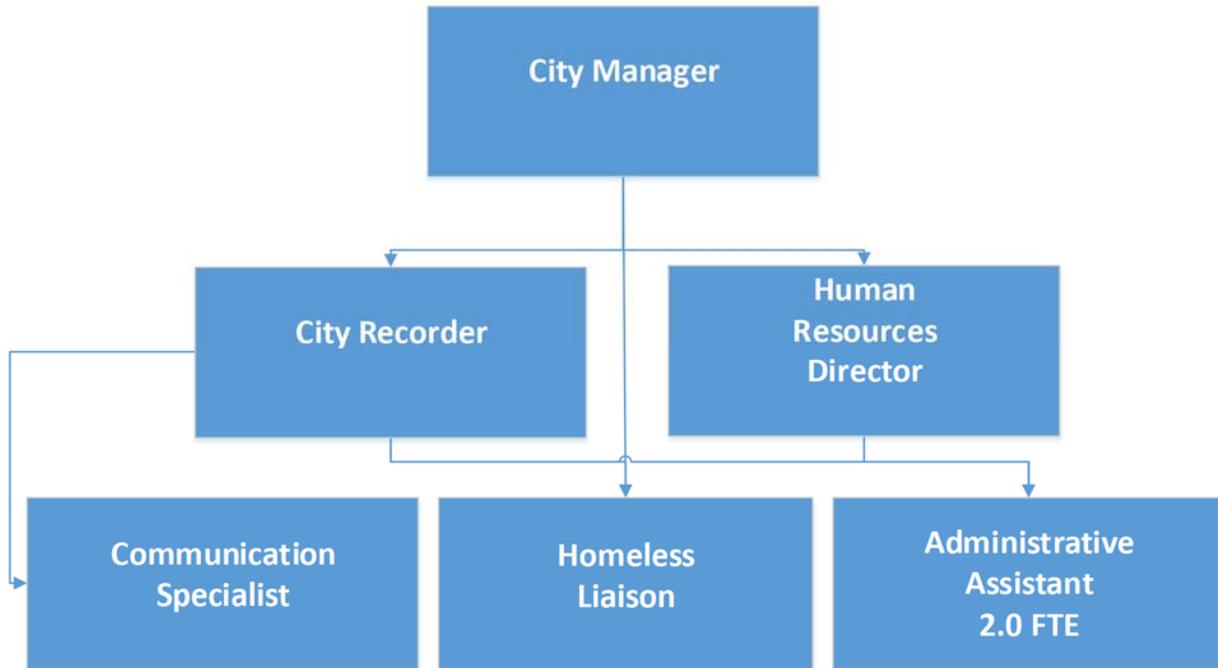
The Mayor and City Council appoint the City Manager. The Manager has the responsibility for administering all City functions. All City directors and department heads, except the Municipal Judge, report to the City Manager.

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

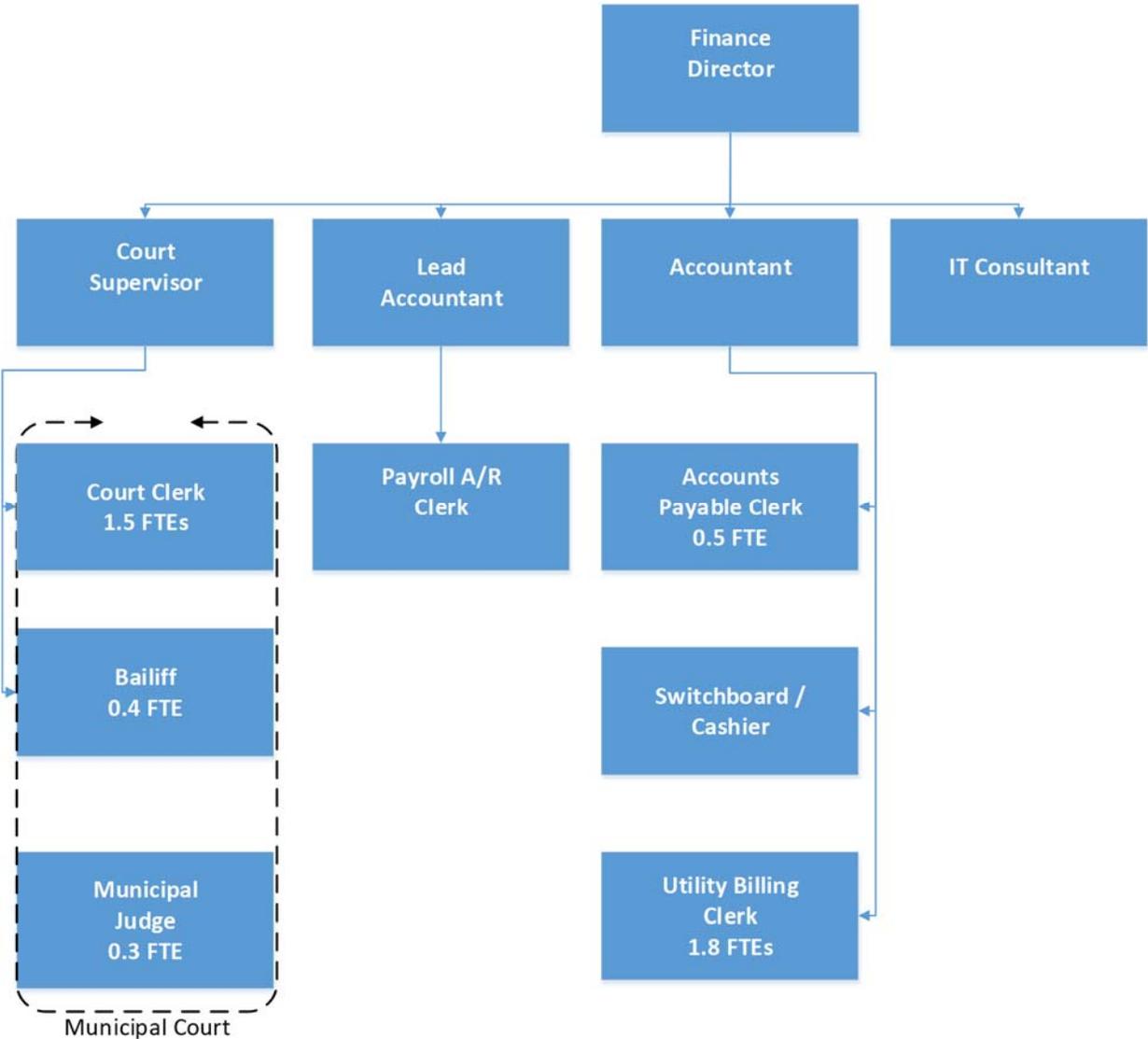
CITY OF ROSEBURG



CITY OF ROSEBURG Administration

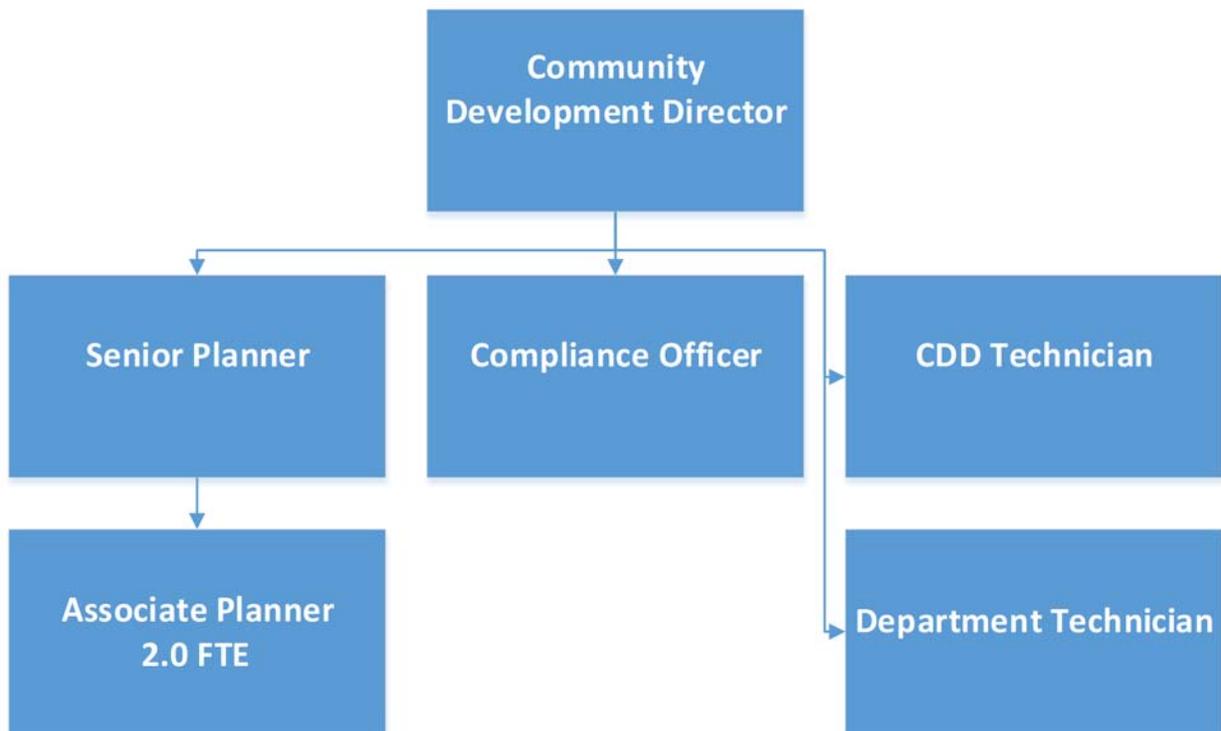


CITY OF ROSEBURG
Finance and Management Services and
Municipal Court

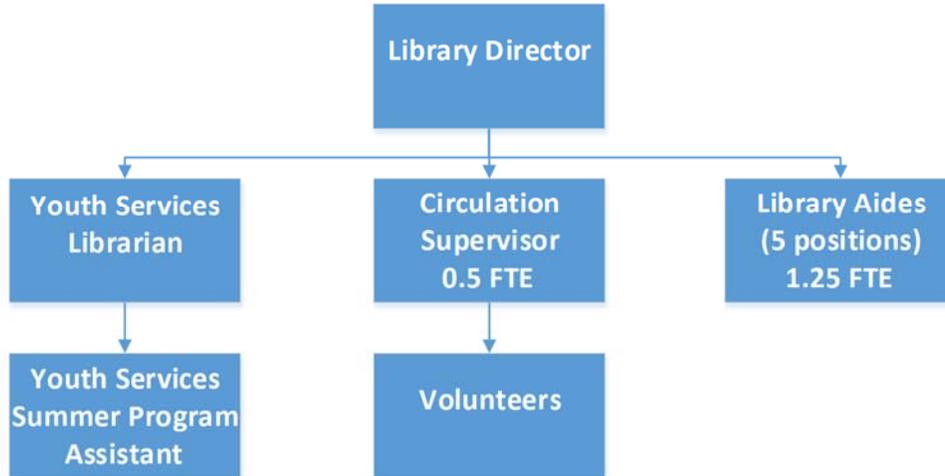


CITY OF ROSEBURG

Community Development Department

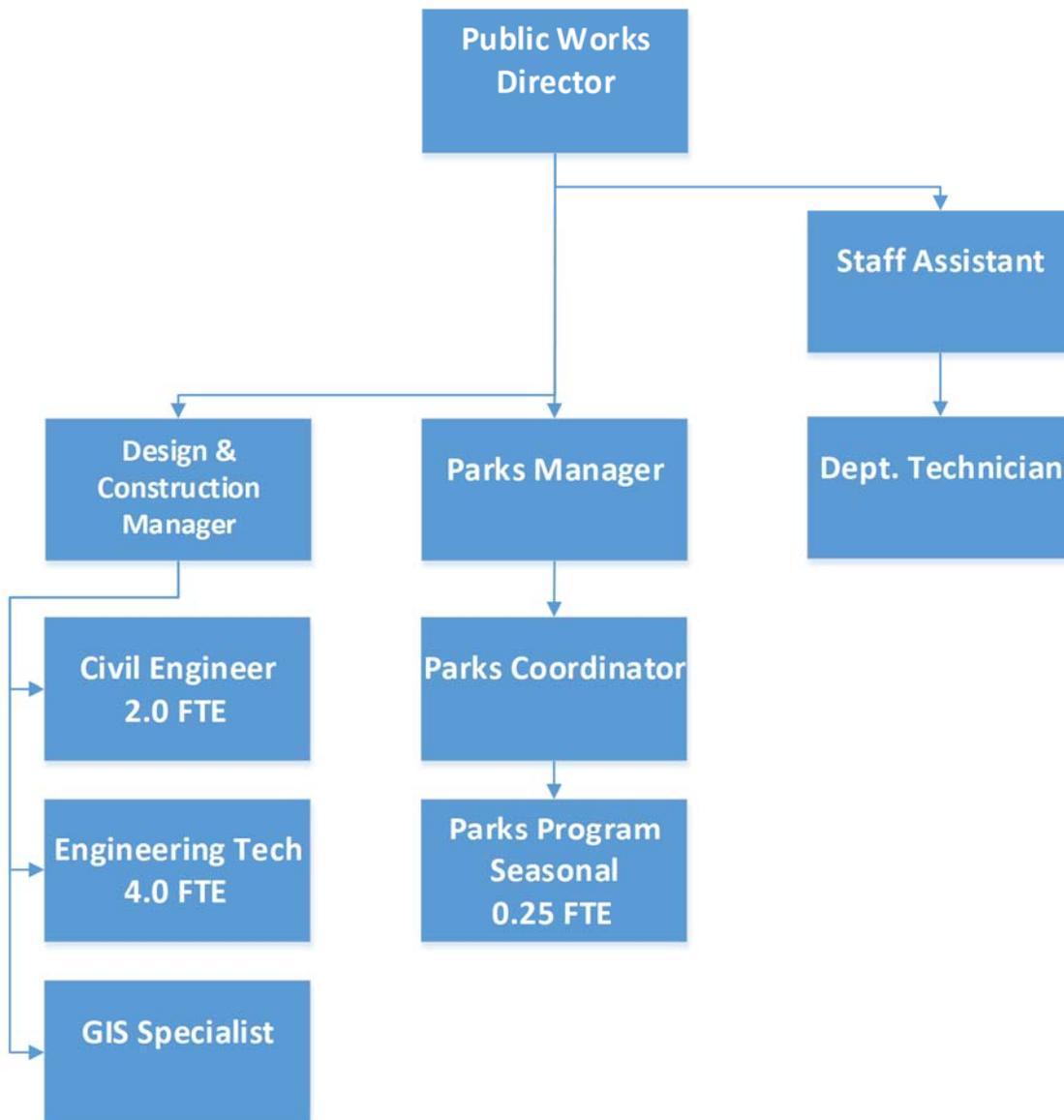


CITY OF ROSEBURG Library



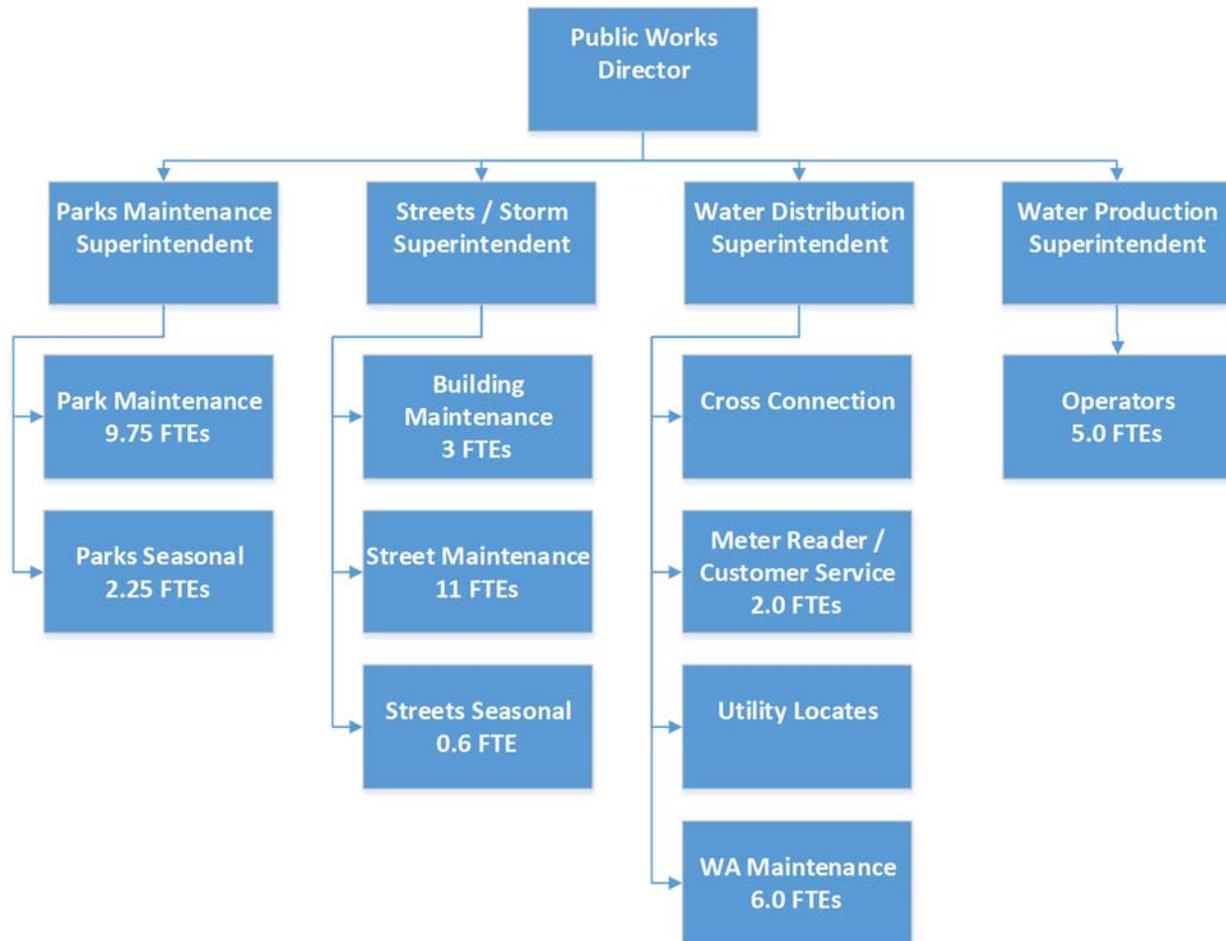
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction

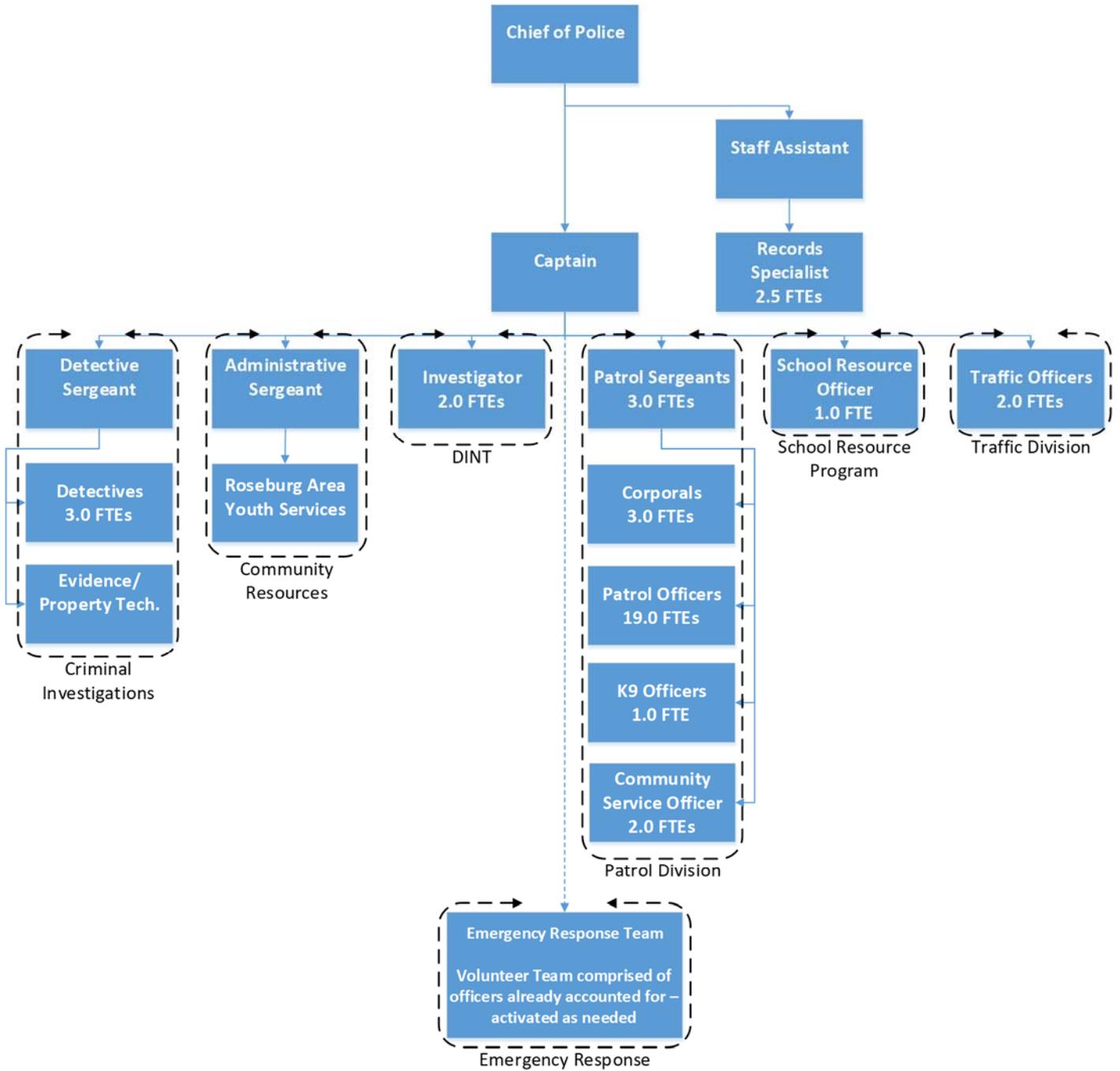


CITY OF ROSEBURG

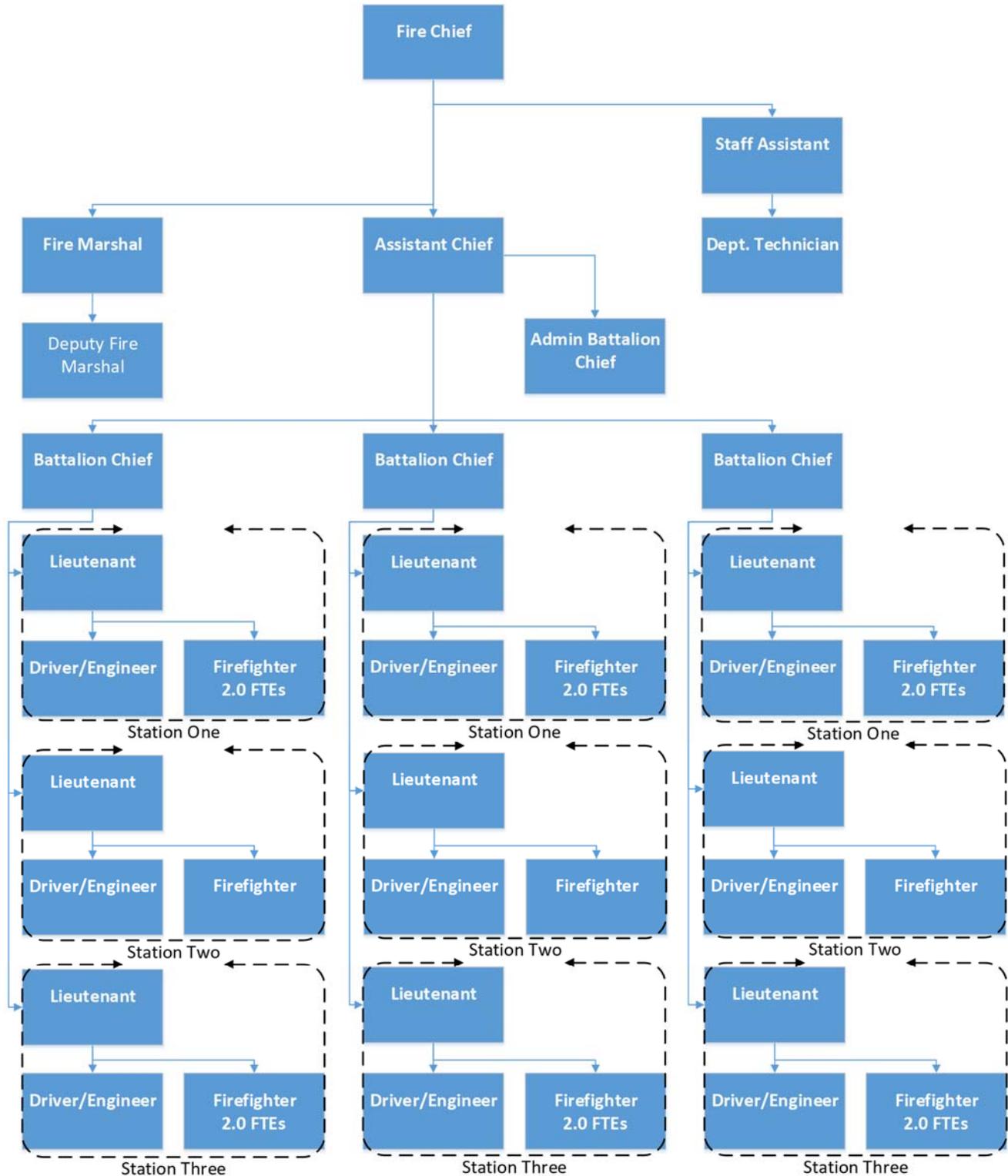
Public Works Operations & Maintenance

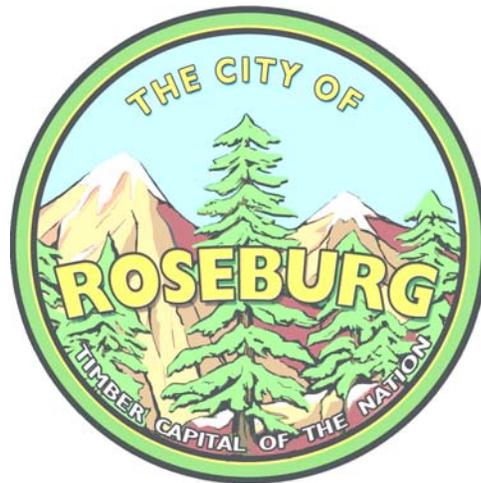


CITY OF ROSEBURG Police Department



CITY OF ROSEBURG Fire Department





CITY OF ROSEBURG, OREGON

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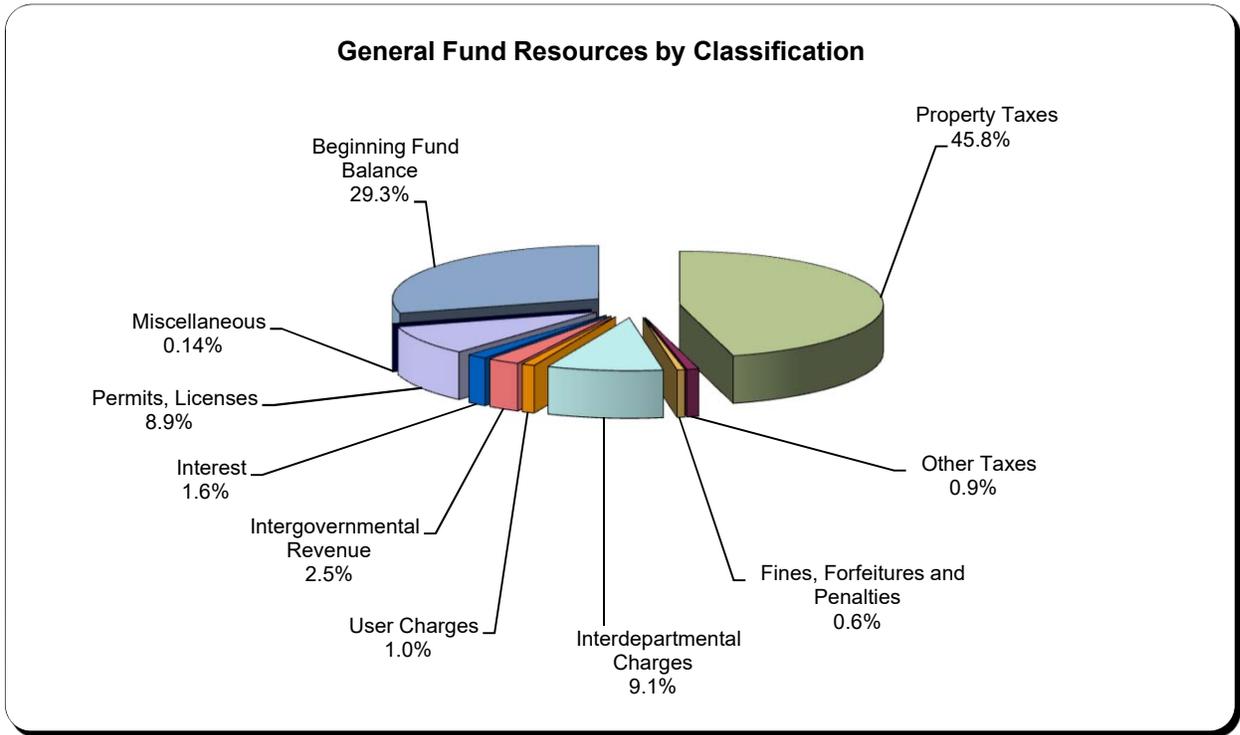
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CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$1,901,284 more than the 2023-2024 budget. Property taxes are increasing by approximately 5.41%, however as a percentage of total resources it represents 45.8%. 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.

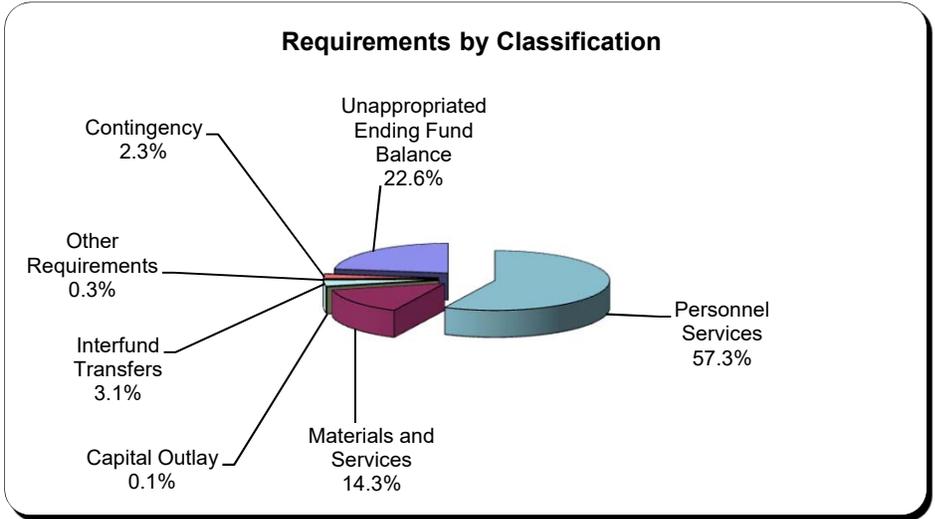
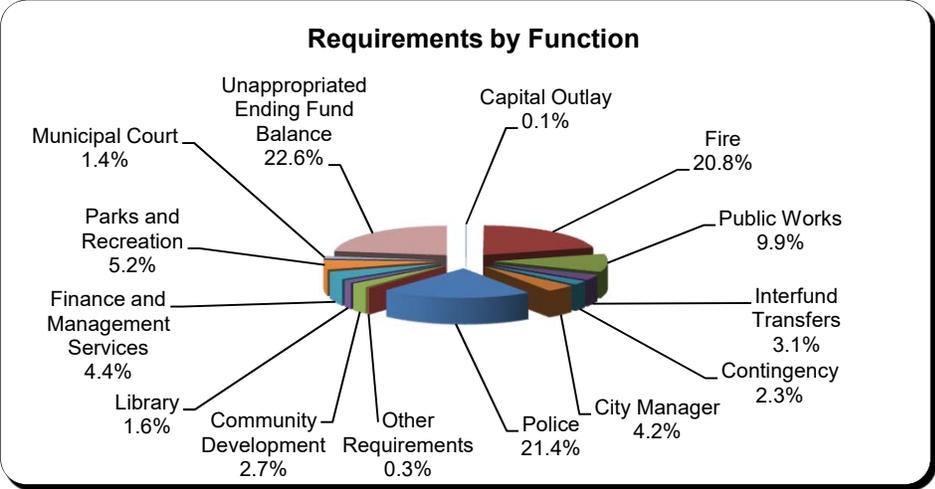


			<u>CITY OF ROSEBURG, OREGON</u>			
<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>SUMMARY</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>GENERAL FUND (100)</u>						
RESOURCES:						
17,267,071	18,161,744	19,021,700	Property Taxes	20,108,665	-	-
13,284	53,589	-	Land Sales	-	-	-
482,392	413,659	425,000	Other Taxes	410,000	-	-
3,176,058	3,443,346	3,526,758	Licenses, Permits, and Fees	3,919,835	-	-
Charges for Services:						
385,050	300,602	364,000	Fines Forfeitures and Penalties	263,500	-	-
3,337,427	3,433,478	3,580,879	Interdepartmental Charges	3,979,953	-	-
427,823	444,103	436,500	User Charges	452,056	-	-
1,192,537	1,266,161	1,455,007	Intergovernmental Revenue	1,105,619	-	-
70,069	367,870	250,000	Interest	700,000	-	-
46,197	146,327	41,500	Miscellaneous	63,000	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
26,397,908	28,030,879	29,101,344	Total Operating Revenues	31,002,628	-	-
1,592	-	50,000	Interfund Transfers	-	-	-
25,685	130,054	-	Proceeds From Asset Sales	-	-	-
11,435	48,736	-	Reimbursements	-	-	-
9,988,809	10,597,061	11,330,500	Beginning Fund Balance	12,875,796	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
36,425,429	38,806,730	40,481,844	TOTAL RESOURCES	43,878,424	-	-

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

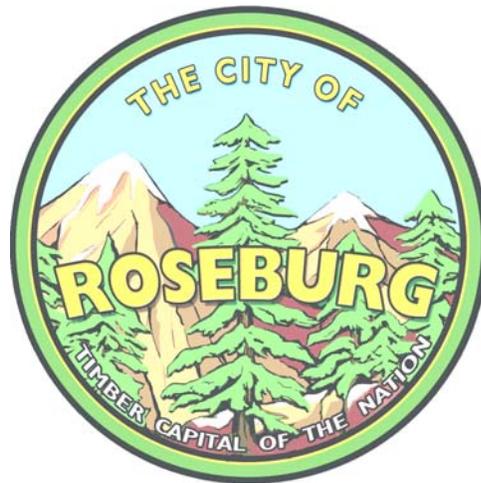
The first graph shows expenditures by function including public safety departments Police, Fire, and Court, which make up 43.6% of the total. Other operating departments represent 28% of the budget. The contingency budget of \$1,000,000 is not anticipated to be spent during the fiscal year and requires City Council action before being utilized.

The second graph emphasizes the large percentage of personnel costs in the General Fund which represents 57.3% of total requirements and 76.3% of the anticipated expenditures in the General Fund (total requirements less contingency, reserve and unappropriated ending fund balance). Reserve for future expenditure and contingency total \$1,000,000 and represent 2.3% of fund expenditures of \$43,878,424.



<u>CITY OF ROSEBURG, OREGON</u>			<u>SUMMARY</u>			
<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
			<u>GENERAL FUND (100)</u>			
			REQUIREMENTS:			
			Operating Budget:			
20,829,509	20,544,307	24,046,265	Personnel Services	25,088,788	-	-
3,888,517	4,761,869	6,170,880	Materials and Services	6,253,621	-	-
<hr/> 24,718,026	<hr/> 25,306,177	<hr/> 30,217,145	Total Operating Budget	<hr/> 31,342,409	<hr/> -	<hr/> -
61,156	42,286	183,540	Capital Outlay	50,000	-	-
945,000	966,000	1,148,000	Interfund Transfers	1,371,885	-	-
104,186	109,000	111,000	Other Requirements	116,000	-	-
<hr/> 25,828,368	<hr/> 26,423,463	<hr/> 31,659,685	Total Expenditures	<hr/> 32,880,294	<hr/> -	<hr/> -
-	-	980,000	Contingency	1,000,000	-	-
10,597,061	12,383,267	7,842,159	Unappropriated Ending Fund Balance	9,998,130	-	-
<hr/> 10,597,061	<hr/> 12,383,267	<hr/> 8,822,159	Total Fund Balance	<hr/> 10,998,130	<hr/> -	<hr/> -
<hr/> <u>36,425,429</u>	<hr/> <u>38,806,730</u>	<hr/> <u>40,481,844</u>	TOTAL REQUIREMENTS	<hr/> <u>43,878,424</u>	<hr/> <u>-</u>	<hr/> <u>-</u>

<u>GENERAL FUND (100)</u>			<u>OPERATING BUDGET BY DEPARTMENT</u>			
1,127,559	1,283,184	1,955,414	City Manager	1,823,439	-	-
1,494,237	1,491,928	1,798,393	Finance and Management Services	1,933,896	-	-
883,465	732,891	1,051,353	Community Development	1,163,530	-	-
508,149	545,071	664,864	Library	682,737	-	-
3,142,490	3,297,444	4,022,509	Public Works	4,340,796	-	-
1,746,550	1,766,954	2,109,975	Parks and Recreation	2,264,869	-	-
535,040	528,565	544,688	Municipal Court	594,575	-	-
7,412,174	7,584,498	9,247,982	Police Department	9,397,301	-	-
7,868,362	8,075,642	8,821,967	Fire Department	9,141,266	-	-
<hr/> 24,718,026	<hr/> 25,306,177	<hr/> 30,217,145	TOTAL OPERATING BUDGET BY DEPARTMENT	<hr/> 31,342,409	<hr/> -	<hr/> -



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

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>GENERAL FUND (100) - REVENUES</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>9,988,809</u>	<u>10,597,061</u>	<u>11,330,500</u>	00-00-301000	BEGINNING FUND BALANCE	<u>12,875,796</u>		
				REVENUES - (100)			
16,707,509	17,605,978	18,331,700	70-40-311100	Current Year Property Taxes	19,432,665		
524,852	486,738	650,000	70-40-311200	Prior Years' Property Taxes	601,000		
13,284	53,589	-	70-40-311300	Land Sales	-		
34,710	36,298	40,000	70-40-311400	In Lieu of Taxes	40,000		
4,362	515	-	00-00-311500	Penalties and Interest	-		
482,392	413,659	425,000	70-40-315200	Marijuana 3%	410,000		
19,485	7,653	10,000	30-10-321100	Public Works	10,000		
46,224	53,116	50,000	50-10-321102	Planning Fees	50,000		
30,000	30,000	30,000	10-10-321104	Garbage Permits	30,000		
44,584	55,088	50,000	40-10-321120	Parks Department Fees	60,000		
57,905	55,060	57,000	10-10-321149	Other Licenses	58,000		
45,182	14,967	25,000	50-10-321525	Derelict Building Fees	10,000		
387,598	483,357	524,645	78-40-321700	Gas Franchise Fees	423,500		
1,754,661	1,951,675	1,960,000	78-40-321720	Electric Franchise Fees	2,458,960		
278,090	281,691	285,000	78-40-321740	Telephone Franchise Fees	280,000		
130,881	125,372	131,000	78-40-321760	Cable TV Franchise Fees	110,000		
282,645	283,361	297,488	78-40-321780	Water Utility Franchise Fees	316,500		
98,803	102,006	106,625	00-00-321800	Storm Drainage Franchise Fees	112,875		
275,567	168,177	225,000	20-10-322101	Fines	140,000		
21,474	27,935	23,000	20-10-322105	Court Costs	27,000		
3,500	3,400	3,000	20-10-322125	Police-Impound Admin Fee	4,000		
9,920	8,662	9,000	20-10-322135	Court Appointed Attorney Fees	9,000		
74,589	71,819	70,000	20-10-322140	Criminal Fines	75,000		
-	20,609	34,000	80-40-385120	Court Collections	8,500		
9,757	16,742	11,500	20-20-331140	Federal Grants	10,000		
-	240,073	250,000	50-20-332100	State Grants-OPIOID	51,000		
-	14,140	146,790	40-20-332120	State Grants	-		
454,397	468,246	464,416	78-40-332520	Liquor State Subventions	515,250		
20,380	17,496	17,377	78-40-332530	Tobacco State Subventions	17,250		
39,534	39,701	43,000	78-40-332540	Marijuana Subventions	33,500		
285,935	278,928	305,000	78-40-332710	State Revenue Sharing	280,000		
10,120	9,111	10,000	20-20-332725	Hazardous Materials Revenue	10,000		
53,431	8,629	20,000	30-20-332730	Other	10,000		
15,000	15,000	15,450	20-20-333210	Contracted Services	15,914		
263,367	116,293	125,000	20-20-334100	Intergovernmental Revenue-Local	110,690		
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf	6,000		
35,415	34,389	36,885	10-10-341125	Interdept Charges-Hotel/Motel	45,000		
88,655	89,422	91,360	10-10-341129	Interdept Charges-Sidewalk	101,618		
1,138,693	1,168,234	1,193,446	10-10-341131	Interdept Charges-Transportation	1,299,109		
40,616	41,802	46,474	10-10-341135	Interagency - Urban Renewal	52,015		
15,529	15,913	16,287	30-10-341136	Interdept Charges-Facilities	16,287		
2,879	5,918	6,000	10-10-341151	Interdept Charges-OSP	6,000		
110,985	110,748	119,725	10-10-341152	Interdept Charges-Airport	128,047		
1,271,585	1,322,007	1,361,579	10-10-341153	Interdept Charges-Water	1,517,980		
11,459	8,524	10,328	10-10-341155	Interdept Charges-Economic Development	15,098		
635,939	652,623	719,548	10-10-341156	Interdept Charges-Storm	821,144		
20,288	19,700	19,721	10-10-341161	Interdept Charges-Work Comp	23,670		
3,000	18,000	18,000	00-00-342120	Land Lease	18,000		
324,687	325,168	325,000	10-10-343280	User Fees-Service Area Fee	326,500		
25,617	15,020	20,000	10-10-343810	Lien Search Fee	13,500		
14,590	35,180	25,000	20-10-343910	Fire Suppression Fees	40,000		
20,737	16,089	16,000	20-10-343920	Fire Prevention Fees	10,000		
-	1,269	1,000	00-00-344015	Finance Fee	1,500		
-	575	-	00-00-344120	Community Development Fee	1,000		
4,056	4,056	4,000	40-10-344250	Parks Administration Fee	4,056		

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - REVENUES</u>							
13,975	16,030	15,000	20-10-344510	Police Administrative Fee	16,000		
1,192	2,513	5,000	20-10-344610	Fire Administrative Fee	10,000		
20,291	24,100	23,000	40-10-344710	Library Card	25,000		
2,678	4,103	2,500	40-10-344720	Library Miscellaneous	4,500		
3,027	5,829	3,500	30-30-361200	Abatement	3,000		
65,707	367,253	250,000	60-40-371100	Interest Income	700,000		
-	102	-	60-40-371110	Interest Income	-		
-	32,730	-	60-40-371120	Property Taxes	35,000		
11,260	970	-	20-20-381110	Contributions	-		
28,910	114,531	20,000	80-40-385100	Miscellaneous	35,000		
-	6,997	-	80-40-385110	Miscellaneous-Room Rental	7,000		
1,592	-	-	85-40-391270	Transfers - Library Special Revenue	-		
-	-	50,000	85-40-391283	Transfers-ARPA Special Revenue	-		
25,685	130,054	-	90-40-392100	Proceeds From Asset Sales	-		
11,435	48,736	-	99-40-392300	Reimbursements	-		
<u>26,436,620</u>	<u>28,209,669</u>	<u>29,151,344</u>	Total		<u>31,002,628</u>	<u>-</u>	<u>-</u>
<u>36,425,429</u>	<u>38,806,730</u>	<u>40,481,844</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>43,878,424</u>	<u>-</u>	<u>-</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. The Homeless Coordinator position has been budgeted to assist all departments in coordinating the City's response to unsheltered homeless in Roseburg.

The Opioid Settlement Projects account, established in FY 23-24, remains in the FY 24-25 budget. This line item accounts 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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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	1.0	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	7.0	7.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - CITY MANAGER DEPARTMENT</u>						
PERSONNEL SERVICES - 1010						
594,333	627,416	700,214		713,025	-	-
379,294	397,339	490,100		476,914	-	-
<u>973,627</u>	<u>1,024,755</u>	<u>1,190,314</u>	Total	<u>1,189,939</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1010						
5,502	7,861	6,500	41-3010	Lodging and Registration	6,500	
350	3,295	3,500	41-3015	Meals and Mileage	3,500	
595	485	750	41-3020	Commission Meetings and Meals	750	
228	3,738	4,500	41-3025	Council Travel and Conference	5,000	
-	1,750	8,100	41-3030	Council Reimbursement	9,500	
23,751	24,798	26,000	41-3035	Memberships	27,000	
3,137	2,818	4,000	41-3040	Dues and Subscriptions	4,000	
-	290	2,500	41-3055	Personnel Training	2,500	
32,556	43,209	95,000	41-3310	Professional Services-Legal	95,000	
13,510	13,510	14,000	41-3315	Auditing	14,000	
131	-	-	41-3330	Professional Services Technical	-	
8,510	16,018	25,000	41-3620	Special Services	22,000	
14,775	11,488	40,000	41-3690	Misc. Contracted Services	25,000	
-	-	400,000	41-3695	Opioid Settlement Projects	250,000	
1,993	2,418	4,000	41-3810	Recording	4,000	
4,719	6,389	6,000	41-3815	Advertising	7,000	
329	146	2,000	41-3820	Budget and Special Election	1,000	
5,606	2,981	9,000	41-3825	Codifications	7,000	
9,270	19,688	12,500	41-3830	Personnel Recruitment	21,000	
5,007	72,297	75,000	41-3860	Abatement - Homeless	100,000	
7,114	7,503	7,000	41-4510	Office Supplies	7,500	
11,692	13,275	12,500	41-4520	Postage	13,500	
2,371	1,487	3,500	41-4545	Materials & Supplies - Special Purchases	3,000	
919	1,050	1,500	41-4580	Office Equipment/Furniture	2,500	
1,867	1,933	2,250	41-4830	Equipment Maintenance & Repair	2,250	
<u>153,932</u>	<u>258,428</u>	<u>765,100</u>	Total	<u>633,500</u>	<u>-</u>	<u>-</u>
<u>1,127,559</u>	<u>1,283,184</u>	<u>1,955,414</u>	TOTAL CITY MANAGER DEPARTMENT	<u>1,823,439</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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
	6.3	6.3	7.3	7.3

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - FINANCE DIVISION</u>							
PERSONNEL SERVICES - 1015							
471,085	491,663	512,443		Salaries and Wages	565,318	-	-
299,442	319,336	351,935		Employee Benefits	407,860	-	-
<u>770,527</u>	<u>810,999</u>	<u>864,378</u>	Total		<u>973,178</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1015							
2,562	1,761	6,440	41-3010	Lodging and Registration	6,700		
1,363	729	2,525	41-3015	Meals and Mileage	2,488		
2,321	1,966	3,050	41-3040	Dues and Subscriptions	3,080		
-	1,360	1,000	41-3055	Personnel Training	1,500		
3,780	10,780	4,900	41-3330	Professional Services Technical	19,400		
1,527	3,281	16,010	41-3690	Contracted Services-Miscellaneous	16,060		
3,871	1,831	4,200	41-3870	Bad Debt Expense	4,000		
1,692	2,460	8,600	41-3885	Banking Fees	8,450		
-	-	5,000	41-3910	Hardware Non Capital	5,000		
-	419	2,000	41-3915	Software Non Capital	-		
34,955	37,022	44,000	41-3920	Technology-Support and Maintenance	45,000		
-	-	700	41-3925	Office Machine Rentals	-		
14,878	4,568	4,600	41-4210	Telephone Communications	4,500		
4,401	4,594	7,250	41-4510	Office Supplies	7,250		
457	649	1,000	41-4515	Equipment Non Capital	1,000		
150	50	330	41-4545	Supplies	350		
30	-	-	41-4580	Office Equipment/Furniture	-		
555	1,715	1,500	41-4830	Equipment Maintenance	1,500		
225	-	-	41-5710	Insurance-Automobile	-		
37,521	44,915	53,000	41-5715	Insurance-General Liability	53,300		
5,243	10,382	11,380	41-5720	Insurance-Property	14,630		
570	570	680	41-5740	Insurance-Equipment	840		
784	1,475	1,750	41-5790	Insurance-Miscellaneous	1,660		
<u>116,885</u>	<u>130,527</u>	<u>179,915</u>	Total		<u>196,708</u>	<u>-</u>	<u>-</u>
<u>887,412</u>	<u>941,526</u>	<u>1,044,293</u>	TOTAL FINANCE DIVISION		<u>1,169,886</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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Info Technology Manager	1.0	1.0	0.0	0.0
Information Services Technician	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>0.0</u>
	3.0	3.0	0.0	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 2024-25 fiscal year. Consequently, there are no internal IT personnel included in the FY 24-25 budget.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION</u>						
PERSONNEL SERVICES - 1025						
257,472	34,100	-	Salaries and Wages	-	-	-
147,353	13,239	-	Employee Benefits	-	-	-
<u>404,825</u>	<u>47,339</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1025						
240	-	-	41-3040 Dues and Subscriptions	-	-	-
4,400	-	-	41-3055 Personnel Training	-	-	-
66,513	81,297	100,000	41-3910 Hardware Non Capital	10,400	-	-
13,361	12,860	64,200	41-3915 Software Non Capital	109,440	-	-
81,336	108,642	139,400	41-3920 Technology-Support and Maintenance	193,670	-	-
33,741	299,637	450,000	41-3930 Technology-Contracted Services	450,000	-	-
1,140	416	500	41-4215 Cellular Phone	500	-	-
97	-	-	41-4510 Office Supplies	-	-	-
40	211	-	41-4545 Supplies	-	-	-
773	-	-	41-4580 Office Equipment/Furniture	-	-	-
292	-	-	41-4815 Vehicle Repair and Maintenance	-	-	-
67	-	-	41-4820 Vehicle Fuel	-	-	-
<u>202,000</u>	<u>503,063</u>	<u>754,100</u>	Total	<u>764,010</u>	<u>-</u>	<u>-</u>
<u>606,825</u>	<u>550,402</u>	<u>754,100</u>	TOTAL INFORMATION TECHNOLOGY DIVISION	<u>764,010</u>	<u>-</u>	<u>-</u>
<u>1,494,237</u>	<u>1,491,928</u>	<u>1,798,393</u>	TOTAL FINANCE AND MANAGEMENT SERVICES	<u>1,933,896</u>	<u>-</u>	<u>-</u>
<u>2,621,796</u>	<u>2,775,112</u>	<u>3,753,807</u>	TOTAL ADMINISTRATIVE DEPARTMENT	<u>3,757,335</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, grant administration 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.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Director	1.0	1.0	1.0	1.0
Senior Planner	0.0	0.0	1.0	1.0
Associate Planner	3.0	3.0	2.0	2.0
Compliance Officer	1.0	1.0	1.0	1.0
Department Technician	1.0	0.0	1.0	1.0
CDD Technician	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	6.0	6.0	7.0	7.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND(100) - COMMUNITY DEVELOPMENT DEPARTMENT</u>						
PERSONNEL SERVICES - 1520						
446,116	383,832	513,886	Salaries and Wages	568,322	-	-
319,531	268,301	398,467	Employee Benefits	437,258	-	-
<u>765,647</u>	<u>652,133</u>	<u>912,353</u>	Total	<u>1,005,580</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 1520						
469	-	4,000	41-3010 Lodging and Registration	4,000		
80	220	3,000	41-3015 Meals and Mileage	3,000		
40	40	200	41-3020 Commission Meetings and Meals	200		
276	-	1,500	41-3040 Dues and Subscriptions	1,500		
12,724	8,094	26,500	41-3310 Professional Services-Legal	20,000		
-	170	-	41-3320 Professional Services-Survey & Engineering	-		
2,000	53,360	2,000	41-3330 Professional Services-Technical	2,000		
23,938	-	40,000	41-3630 Contracted Services	30,000		
-	-	500	41-3815 Advertising	500		
65,465	4,249	45,000	41-3860 Abatement Expense	30,000		
4,550	4,550	4,550	41-3920 Support & Maintenance	55,000		
480	647	1,000	41-4210 Telephone Communications	1,000		
825	1,103	2,000	41-4510 Office Supplies	2,000		
-	-	500	41-4515 Equipment Non Capital	500		
3,020	3,040	1,500	41-4580 Office Equipment/Furniture	1,500		
134	1,233	2,000	41-4815 Vehicle Expense-Maintenance	2,000		
1,951	2,131	2,500	41-4820 Vehicle Expense-Fuel	2,500		
1,866	1,921	2,250	41-4830 Equipment Maintenance	2,250		
<u>117,818</u>	<u>80,758</u>	<u>139,000</u>	Total	<u>157,950</u>	<u>-</u>	<u>-</u>
<u>883,465</u>	<u>732,891</u>	<u>1,051,353</u>	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	<u>1,163,530</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
GENERAL FUND

LIBRARY DEPARTMENT

CURRENT OPERATIONS

Roseburg Public Library is a full-service information center open to the public 34 hours weekly Tuesday through Saturday. From July 1, 2023, through March 31, 2024, 57,000 people visited the library to check out materials, attend programs, use the public computers and Wi-Fi, and enjoy the space.

The library’s physical collection consists of 80,000 books, magazines, DVDs, and audiobooks on CD. In the first nine months of the 2023-24 fiscal year, 58,000 items were checked out. Children’s and young adult materials accounted for 57 percent of circulation.

The library’s digital collection consists of two platforms, and patrons checked out 24,000 electronic books and audiobooks between July 1, 2023, and March 31, 2024.

The annual Summer Reading Program remains the library’s largest project. In 2023, 412 youth participants logged more than 6,200 hours of reading; nearly 300 youth submitted 2,300 book reviews; and 68 adults read 1,200 books – all records for the program.

Partnerships with community groups, including, but not limited to, the Douglas Education Service District, Roseburg Public Schools, the YMCA, Sunshine Park Apartments, and the Boys & Girls Club, present valuable outreach opportunities.

Services are provided by paid staff with important assistance from a Resource Assistance for Rural Environments (RARE) AmeriCorps member, City employees on light-duty assignment and 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, weekly newsletter, Facebook (@roseburglibrary) and Instagram (@roseburglibrary).

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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 (5 positions)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.25</u>
	3.5	3.5	3.5	3.75

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - LIBRARY</u>						
PERSONNEL SERVICES - 1610						
223,314	241,927	293,264	Salaries and Wages	324,081	-	-
130,751	139,722	157,419	Employee Benefits	166,195	-	-
<u>354,065</u>	<u>381,649</u>	<u>450,683</u>	Total	<u>490,276</u>	-	-
MATERIALS AND SERVICES - 1610						
450	841	2,250	41-3010 Lodging and Registration	2,425		
105	89	500	41-3015 Meals and Mileage	500		
4,057	6,273	8,270	41-3040 Dues and Subscriptions	7,185		
-	72	250	41-3310 Professional Services-Legal	250		
11	-	-	41-3630 Contracted Services	-		
3,899	4,150	6,000	41-3920 Support & Maintenance	4,700		
8,850	-	25,000	41-3930 Contracted Services	-		
546	851	850	41-4210 Telephone Communications	870		
1,519	1,719	2,700	41-4510 Office Supplies	2,500		
629	2,716	-	41-4515 Equipment Non Capital	-		
-	-	150	41-4520 Postage	150		
3,412	2,193	2,500	41-4545 Materials and Supplies	2,500		
25,497	26,317	27,578	41-4546 Collection Materials	28,681		
739	-	-	41-4580 Office Equipment/Furniture	-		
16,668	21,958	23,000	41-4810 Building & Grounds Maintenance	25,435		
-	-	-	41-4815 Vehicle General	180		
137	148	500	41-4820 Vehicle Fuel	500		
30,019	33,200	41,050	41-5410 Utilities-Power	41,000		
26,261	30,415	34,860	41-5420 Utilities-Natural Gas	30,000		
6,310	3,540	4,725	41-5430 Utilities-Water	6,200		
1,260	1,260	1,680	41-5435 Utilities-Sewer	1,850		
1,959	1,959	1,960	41-5440 Utilities-Garbage Service	2,200		
422	453	536	41-5710 Insurance-Automobile	569		
2,743	3,143	3,710	41-5715 Insurance-General Liability	4,410		
18,377	21,723	25,634	41-5720 Insurance-Property	29,905		
214	402	478	41-5790 Insurance-Miscellaneous	451		
<u>154,084</u>	<u>163,422</u>	<u>214,181</u>	Total	<u>192,461</u>	-	-
<u>508,149</u>	<u>545,071</u>	<u>664,864</u>	TOTAL LIBRARY	<u>682,737</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 programs 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.

Engineering will facilitate the delivery of approximately 12.7 million capital improvement projects in fiscal year 2024-25. To assist in this process, the division requests the addition of a construction inspector to the team.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Technician I, II, III	3.0	3.0	3.0	3.0
Construction Inspector	0.0	0.0	0.0	1.0
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	8.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>				<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - ENGINEERING DIVISION</u>								
PERSONNEL SERVICES - 2020								
377,862	448,901	540,636		Salaries and Wages	616,445	-	-	
269,179	304,563	414,788		Employee Benefits	476,288	-	-	
<u>647,041</u>	<u>753,464</u>	<u>955,424</u>	Total		<u>1,092,733</u>	<u>-</u>	<u>-</u>	
MATERIALS AND SERVICES - 2020								
2,194	596	5,250	43-3010	Lodging and Registration	4,000			
385	153	1,050	43-3015	Meals and Mileage	1,000			
-	1,039	1,050	43-3320	Surveying and Engineering Services	2,500			
1,000	1,400	525	43-3330	Professional Services-Technical	500			
21	-	-	43-3630	Professional Services-Contracted	-			
2,500	-	2,625	43-3910	Hardware	2,500			
1,202	1,345	2,000	43-4215	Cellular Phone	2,000			
762	931	840	43-4510	Office Supplies	1,000			
3,158	3,875	3,150	43-4545	Materials and Supplies	3,000			
-	-	-	43-4555	Safety Equipment and Supplies	300			
4,696	220	1,050	43-4580	Office Equipment/Furniture	1,500			
-	347	1,620	43-4815	Vehicle Expense-Maintenance	2,000			
<u>15,918</u>	<u>9,906</u>	<u>19,160</u>	Total		<u>20,300</u>	<u>-</u>	<u>-</u>	
<u>662,959</u>	<u>763,370</u>	<u>974,584</u>	TOTAL ENGINEERING DIVISION			<u>1,113,033</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, 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 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, maximize efficiencies (staffing and equipment), and improve coordination between the different specialties.

The administration department will continue supporting all of Public Works, focusing on employee professional development and fully staffing all divisions.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - ADMINISTRATION DIVISION</u>						
PERSONNEL SERVICES - 2030						
279,509	240,593	257,637	Salaries and Wages	280,312	-	-
168,215	154,769	170,124	Employee Benefits	180,836	-	-
<u>447,724</u>	<u>395,362</u>	<u>427,761</u>	Total	<u>461,148</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES -2030						
100	545	3,500	43-3010 Lodging and Registration	3,640		
-	705	2,500	43-3015 Meals and Mileage	2,600		
-	229	300	43-3040 Dues and Subscriptions	312		
2,766	2,268	11,000	43-3310 Professional Services-Legal	11,440		
11	-	-	43-3630 Contracted Services	-		
710	1,057	1,000	43-4510 Office Supplies	1,040		
334	274	500	43-4545 Materials and Supplies	520		
3,047	399	1,500	43-4580 Office Equipment/Furniture	2,000		
997	607	1,000	43-4815 Vehicle Expense-Maintenance	800		
4,664	5,183	7,500	43-4820 Vehicle Expense-Fuel	7,000		
4,104	5,399	4,000	43-4830 Equipment Maintenance	3,500		
<u>16,733</u>	<u>16,666</u>	<u>32,800</u>	Total	<u>32,852</u>	<u>-</u>	<u>-</u>
<u>464,457</u>	<u>412,028</u>	<u>460,561</u>	TOTAL ADMINISTRATION DIVISION	<u>494,000</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 2023-2024, the team assisted with budgeted facility improvements. This fiscal year, they will continue to address facility needs in city buildings.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - BUILDING MAINTENANCE</u>						
PERSONNEL SERVICES - 2035						
124,847	158,625	174,493		187,753	-	-
98,433	107,160	121,818	Salaries and Wages	130,402	-	-
			Employee Benefits			
<u>223,280</u>	<u>265,785</u>	<u>296,311</u>	Total	<u>318,155</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2035						
-	-	800	41-3010	Lodging and Registration	800	
-	-	300	41-3015	Meals and Mileage	300	
10	-	-	41-3690	Miscellaneous	-	
473	510	500	41-4210	Telephone	520	
756	1,204	1,000	41-4515	Small Tools	1,000	
4,731	7,344	11,000	41-4545	Materials and Supplies	12,000	
-	-	-	41-4555	Safety Equipment and Supplies	800	
16,749	21,669	25,000	41-4810	Building and Grounds Maintenance	26,000	
23,238	23,245	26,500	41-5410	Utilities-Power-City Hall	27,560	
14,203	16,294	18,500	41-5420	Utilities-Natural Gas-City Hall	18,500	
2,643	2,910	3,800	41-5430	Utilities-Water	4,000	
533	1,352	2,000	41-5435	Utilities-Sewer	800	
4,472	4,449	5,500	41-5440	Utilities-Garbage Service	5,720	
1,298	1,455	1,500	41-5455	Utilities-Storm Drainage	1,560	
<u>69,106</u>	<u>80,432</u>	<u>96,400</u>	Total	<u>99,560</u>	<u>-</u>	<u>-</u>
<u>292,386</u>	<u>346,217</u>	<u>392,711</u>	TOTAL BUILDING MAINTENANCE DEPARTMENT	<u>417,715</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 2023-24. They will continue to utilize 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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Street Maintenance I	4.0	4.0	4.0	4.0
Street Maintenance II	5.0	5.0	5.0	5.0
Street Maintenance III	2.0	2.0	2.0	2.0
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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - STREET DEPARTMENT</u>							
PERSONNEL SERVICES - 2040							
613,769	571,826	713,936		Salaries and Wages	769,166	-	-
506,277	516,609	671,417		Employee Benefits	683,404	-	-
<u>1,120,046</u>	<u>1,088,435</u>	<u>1,385,353</u>	Total		<u>1,452,570</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2040							
1,970	5,856	5,000	43-3010	Lodging and Registration	6,000		
11	539	1,000	43-3015	Meals and Mileage	1,000		
1,985	2,603	2,700	43-3350	Laboratory/Medical	2,808		
21	7,466	15,000	43-3690	Contracted Services-Miscellaneous	15,000		
2,283	2,058	2,000	43-4215	Cellular Phone	2,000		
130	891	1,500	43-4220	Radio and Pagers	1,500		
482	529	600	43-4290	Communications Miscellaneous	600		
20	561	200	43-4510	Office Supplies	400		
6,495	3,195	3,000	43-4515	Small Tools	3,200		
3,195	3,180	6,000	43-4540	Chemicals	6,000		
7,808	8,412	12,000	43-4545	Materials and Supplies	12,000		
3,911	4,063	4,500	43-4555	Safety Equipment and Supplies	4,500		
42,661	42,686	60,000	43-4560	Paint and Signs	60,000		
548	244	600	43-4580	Office Equipment/Furniture	600		
8,446	16,354	13,000	43-4810	Building and Ground Maintenance	13,520		
46,824	43,836	48,000	43-4815	Vehicle Expense-Maintenance	48,000		
45,332	55,146	70,000	43-4820	Vehicle Expense-Fuel	70,000		
5,541	5,260	7,000	43-4825	Vehicle Tires	7,000		
3,606	7,780	8,000	43-4830	Equipment Maintenance	8,000		
14,592	26,932	50,000	43-4835	Road and Bridge Maintenance	50,000		
2,306	263	5,000	43-4837	Tree Removal/Maintenance	5,000		
5,718	8,410	6,500	43-4847	Street Sweeper Debris Disposal	10,000		
-	-	500	43-4850	Equipment Rental	500		
63	19	-	43-4855	General Maintenance	-		
1,771	3,014	4,100	43-5120	General Uniform	4,100		
10,246	10,179	10,000	43-5410	Utilities-Power	11,900		
7,120	10,277	3,500	43-5420	Utilities-Gas	10,000		
11,468	11,625	15,800	43-5430	Utilities-Water	16,590		
787	787	1,500	43-5435	Utilities-Sewer	1,200		
1,272	1,272	4,000	43-5440	Utilities-Garbage Service	1,400		
5,990	6,092	7,200	43-5455	Utilities-Storm Drainage	6,700		
15,048	15,450	17,000	43-5710	Insurance-Automobile	21,390		
18,570	21,168	26,400	43-5715	Insurance-General Liability	27,550		
5,541	6,550	8,500	43-5720	Insurance-Property	10,475		
7,538	7,665	10,900	43-5740	Insurance-Equipment	9,865		
855	1,609	1,900	43-5790	Insurance-Miscellaneous	1,800		
<u>290,154</u>	<u>341,971</u>	<u>432,900</u>	Total		<u>450,598</u>	<u>-</u>	<u>-</u>
<u>1,410,200</u>	<u>1,430,406</u>	<u>1,818,253</u>	TOTAL STREET DEPARTMENT		<u>1,903,168</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - STREET LIGHT DIVISION</u>							
MATERIALS AND SERVICES - 2045							
8,276	28,666	25,000	43-4840	Traffic Signal Maintenance	26,000		
31,543	35,640	37,000	43-4845	Street Light Maintenance	38,480		
8,695	8,691	9,400	43-5410	Utilities-Power City Owned	12,300		
25,061	25,882	30,000	43-5460	Utilities-Traffic Lights	33,600		
238,913	246,544	275,000	43-5465	Street Light Rentals	302,500		
<u>312,488</u>	<u>345,423</u>	<u>376,400</u>	Total		<u>412,880</u>	<u>-</u>	<u>-</u>
<u>312,488</u>	<u>345,423</u>	<u>376,400</u>	TOTAL STREET LIGHTS DIVISION		<u>412,880</u>	<u>-</u>	<u>-</u>
<u>3,142,490</u>	<u>3,297,444</u>	<u>4,022,509</u>	TOTAL PUBLIC WORKS DEPARTMENT		<u>4,340,796</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
GENERAL FUND

PARKS AND RECREATION
ADMINISTRATION

CURRENT OPERATIONS

This division oversees general parks, golf, and recreation operations, administers grants, and coordinates volunteer services.

The Parks and Recreation Program Manager oversees long-range park planning and programs and the development of funding for park improvements, including grant writing. The Parks Coordinator position assists recreation groups with scheduling the 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 recreational programs and fitness classes. The Public Works Director serves as the Director of the Parks Division.

The department's goal is to enrich people's lives by providing park and recreation facilities and programs that benefit the quality of life for all Roseburg residents. Whether you want to have family fun, learn a new skill, get fit, stay active, meet new people, or have an adventure, you can do that in a City park.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - PARKS DEPARTMENT</u>							
PERSONNEL SERVICES - 2550							
106,060	136,392	154,180		Salaries and Wages	165,312	-	-
69,058	94,133	116,153		Employee Benefits	123,403	-	-
<u>175,118</u>	<u>230,525</u>	<u>270,333</u>	Total		<u>288,715</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2550							
2,097	1	3,500	45-3010	Lodging and Registration	4,000		
4	275	800	45-3015	Meals and Mileage	1,200		
1,610	1,450	1,700	45-3040	Dues and Subscriptions	1,700		
10	-	-	45-3630	Contracted Services	-		
2,423	-	1,000	45-3835	Neighborhood/Information Program	1,000		
3,298	3,025	4,000	45-3838	Recreation Program	4,000		
413	349	500	45-4510	Office Supplies	500		
218	56	700	45-4545	Materials and Supplies	500		
8,954	1,836	10,000	45-4565	Volunteers-Project Materials	10,000		
57	-	-	45-4810	Building and Grounds Maintenance	-		
36	-	100	45-4815	Vehicle Expense-Maintenance	100		
-	-	200	45-4820	Vehicle Expense-Fuel	200		
<u>19,120</u>	<u>6,992</u>	<u>22,500</u>	Total		<u>23,200</u>	<u>-</u>	<u>-</u>
<u>194,238</u>	<u>237,517</u>	<u>292,833</u>	TOTAL PARKS ADMINISTRATION		<u>311,915</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. Staff maintains twenty parks and approximately 30 additional landscaped areas, 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 facilitate opportunities for active and passive recreation.

Parks maintenance faced some challenges in fiscal year 2023-24 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 continued 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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - PARKS DEPARTMENT</u>						
PERSONNEL SERVICES - 2555						
609,933	558,114	661,551		699,471	-	-
458,059	407,010	503,181	Salaries and Wages	537,261	-	-
			Employee Benefits			
<u>1,067,992</u>	<u>965,124</u>	<u>1,164,732</u>	Total	<u>1,236,732</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2555						
2,618	50	2,000	45-3010 Lodging and Registration	2,500		
-	-	500	45-3015 Meals and Mileage	600		
185	140	800	45-3040 Dues and Subscriptions	800		
311	2,527	7,500	45-3630 Technical	15,000		
5,193	5,865	15,000	45-3650 Contracted Services/Arborist	22,000		
35,637	74,368	95,000	45-3665 Contracted Services/Personnel	105,000		
474	510	500	45-4210 Telephone Communications	520		
1,168	904	1,500	45-4215 Cellular Phone	750		
8,563	12,551	10,000	45-4515 Small Tools	10,400		
25,867	11,219	33,600	45-4540 Fertilizer and Chemicals	34,944		
25,554	26,952	32,500	45-4545 Materials and Supplies	33,800		
-	-	-	45-4555 Safety Equipment and Supplies	6,000		
50,020	70,532	50,400	45-4810 Building and Grounds Maintenance	52,416		
15,293	20,421	23,100	45-4811 Landscape Maintenance	24,024		
28,583	32,660	37,800	45-4812 Turf & Irrigation Maintenance	40,000		
2,627	7,800	4,800	45-4815 Vehicle Expense-Maintenance	4,992		
29,281	31,000	35,000	45-4820 Vehicle Expense-Fuel	36,400		
3,843	2,012	3,150	45-4825 Vehicle Tires	3,276		
19,961	28,291	23,000	45-4830 Equipment Maintenance	23,920		
706	1,232	1,200	45-4850 Equipment Rental	1,248		
19,227	24,571	20,000	45-4875 Vandalism	20,800		
2,968	4,407	3,800	45-5120 Uniforms	3,600		
34,801	42,439	45,000	45-5410 Utilities-Power	49,000		
2,204	2,789	3,000	45-5420 Utilities-Natural Gas	2,300		
54,423	46,233	70,300	45-5430 Utilities-Water	73,815		
9,155	9,290	12,000	45-5435 Utilities-Sewer	12,600		
43,655	38,633	42,000	45-5440 Utilities-Garbage	44,100		
14,976	15,225	16,000	45-5455 Utilities-Storm Drainage	16,800		
4,837	5,302	7,500	45-5710 Insurance-Automobile	7,875		
9,222	10,559	11,000	45-5715 Insurance-General Liability	13,335		
23,259	26,348	31,860	45-5720 Insurance-Property	40,484		
8,996	8,142	11,000	45-5740 Insurance-Equipment	11,550		
713	1,341	1,600	45-5790 Insurance-Miscellaneous	1,373		
<u>484,320</u>	<u>564,313</u>	<u>652,410</u>	Total	<u>716,222</u>	<u>-</u>	<u>-</u>
<u>1,552,312</u>	<u>1,529,437</u>	<u>1,817,142</u>	TOTAL PARKS MAINTENANCE	<u>1,952,954</u>	<u>-</u>	<u>-</u>
<u>1,746,550</u>	<u>1,766,954</u>	<u>2,109,975</u>	TOTAL PARKS DEPARTMENT	<u>2,264,869</u>	<u>-</u>	<u>-</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, and jury and subpoena fees.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Municipal Judge	0.3	0.3	0.3	0.3
Court Supervisor	0.0	0.0	0.0	1.0
Account Clerk II	2.5	2.5	2.5	1.5
Bailiff	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
	3.2	3.2	3.2	3.2

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - MUNICIPAL COURT</u>						
PERSONNEL SERVICES - 3010						
204,028	204,127	224,792		244,293	-	-
135,928	125,647	109,896		137,882	-	-
<u>339,956</u>	<u>329,774</u>	<u>334,688</u>	Total	<u>382,175</u>	-	-
MATERIALS AND SERVICES - 3010						
673	-	2,700	42-3010	Lodging and Registration	2,700	
212	63	900	42-3015	Meals and Mileage	900	
225	-	500	42-3040	Dues and Subscriptions	500	
-	-	500	42-3055	Personnel Training	500	
-	142	-	42-3090	Miscellaneous	-	
72,000	72,000	74,000	42-3335	Professional Services-Prosecution	74,000	
72,000	66,000	72,000	42-3340	Court Appointed Attorney Fees	72,000	
25,000	25,000	25,000	42-3635	Mental Health Court	25,000	
2,009	6,063	7,000	42-3690	Contracted Services	7,000	
125	285	1,000	42-3875	Jury and Subpoena Fees	1,000	
4,664	4,469	5,000	42-3885	Banking Fees	6,500	
6,807	7,676	10,000	42-3920	Technology-Support and Maintenance	10,600	
4,720	9,457	4,700	42-4510	Office Supplies	4,700	
649	1,636	700	42-4515	Equipment Non Capital	1,000	
6,000	6,000	6,000	42-4615	Rent-Building	6,000	
<u>195,084</u>	<u>198,791</u>	<u>210,000</u>	Total	<u>212,400</u>	-	-
<u>535,040</u>	<u>528,565</u>	<u>544,688</u>	TOTAL MUNICIPAL COURT	<u>594,575</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 seven 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 22 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 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.

PERSONNEL HISTORY	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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	21.0	22.0	22.0
Detective	5.0	5.0	5.0	5.0
School Resource Officer	3.0	2.0	1.0	1.0
Community Service Officer	1.0	2.0	2.0	2.0
Records Specialist	2.0	2.5	2.5	2.5
Administrative Tech	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL	43.0	44.5	44.5	44.5

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - POLICE DEPARTMENT</u>							
PERSONNEL SERVICES - 3510							
3,642,038	3,576,938	4,334,136		Salaries and Wages	4,406,261	-	-
2,625,045	2,588,168	3,325,031		Employee Benefits	3,375,885	-	-
<u>6,267,083</u>	<u>6,165,106</u>	<u>7,659,167</u>	Total		<u>7,782,146</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 3510							
20,753	16,448	30,000	42-3010	Lodging and Registration	30,000		
2,656	1,424	7,000	42-3015	Meals and Mileage	7,000		
5,585	6,436	7,500	42-3040	Dues and Subscriptions	7,800		
12,310	23,462	47,000	42-3090	Training-Equipment	47,680		
5,590	7,552	10,000	42-3310	Professional Services-Legal	10,000		
520	1,200	500	42-3345	Personnel Testing	1,000		
10,229	135	3,000	42-3630	Contracted Services-Misc.	3,000		
458,391	470,066	500,475	42-3635	Contracted Services-Dispatch	520,495		
131,476	309,081	356,000	42-3645	Jail Expenses	320,000		
479	633	1,000	42-3835	Neighborhood Program	1,000		
3,490	2,928	2,500	42-3910	Hardware Non Capital	2,600		
53,811	107,244	70,000	42-3920	Technology-Support and Maintenance	70,000		
536	630	600	42-4210	Telephone Communications	625		
19,353	16,673	26,500	42-4215	Cellular Phone	26,500		
11,139	7,721	8,000	42-4220	Radio Communications	8,320		
7,852	8,071	10,000	42-4510	Office Supplies	10,000		
9,466	7,594	11,500	42-4515	Supplies-Equipment Non Capital	11,500		
1,205	1,439	1,800	42-4520	Postage	1,875		
14,873	13,629	13,000	42-4545	Materials and Supplies	13,520		
1,032	93	500	42-4565	Volunteers Program	500		
1,369	2,113	2,000	42-4575	Printing	2,400		
10,659	232	2,100	42-4580	Office Equipment/Furniture	2,100		
3,253	432	10,000	42-4585	K-9	10,000		
2,679	2,661	3,000	42-4590	Supplies-Miscellaneous	3,120		
35,631	35,557	40,000	42-4810	Building and Grounds Maintenance	41,600		
26,606	37,754	35,000	42-4815	Vehicle Expense-Maintenance	35,000		
62,059	72,750	80,000	42-4820	Vehicles Expense-Fuel	80,000		
10,943	11,758	11,000	42-4825	Vehicles Expense-Tires	11,440		
847	593	1,000	42-4830	Equipment	1,000		
26,474	35,439	36,000	42-5120	Uniforms	36,000		
21,239	24,673	34,050	42-5410	Utilities-Power	36,100		
11,311	14,745	15,600	42-5420	Utilities-Gas	15,600		
4,645	3,545	5,800	42-5430	Utilities-Water	5,800		
2,589	2,589	3,445	42-5435	Utilities-Sewer	3,800		
1,577	1,422	1,750	42-5440	Utilities-Garbage Service	1,750		
2,995	3,046	3,200	42-5455	Utilities-Storm Drainage	3,345		
24,332	24,553	29,030	42-5710	Insurance-Automobile	37,025		
109,965	123,655	145,905	42-5715	Insurance-General Liability	169,000		
12,538	14,815	17,490	42-5720	Insurance-Property	20,305		
282	176	340	42-5740	Insurance-Equipment	340		
2,352	4,425	5,230	42-5790	Insurance-Miscellaneous	6,015		
<u>1,145,091</u>	<u>1,419,392</u>	<u>1,588,815</u>	Total		<u>1,615,155</u>	<u>-</u>	<u>-</u>
<u>7,412,174</u>	<u>7,584,498</u>	<u>9,247,982</u>	TOTAL POLICE DEPARTMENT		<u>9,397,301</u>	<u>-</u>	<u>-</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 2024-25 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 our Fire Prevention activities with additional on-site business inspections. We will also be collecting and evaluating statistical data for the purpose of identifying and planning for a stronger operational response posture.

During the 2023-24 fiscal year, we implemented multiple technology software changes designed to increase both our response capabilities, as well as operational effectiveness. This included the buildout and implementation of our dispatching software, report writing software, and scheduling software. We also increased the resiliency of the City's critical infrastructure by installing security fencing at the Garden Valley Station.

PERSONNEL HISTORY

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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	1.0	1.0
Battalion Chief	4.0	4.0	4.0	4.0
Staff Assistant	1.0	1.0	1.0	1.0
Department Technician	1.0	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	43.0	43.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GENERAL FUND (100) - FIRE DEPARTMENT</u>							
PERSONNEL SERVICES - 4010							
4,341,105	4,407,633	4,713,174		Salaries and Wages	4,895,366	-	-
2,931,473	3,026,224	3,421,594		Employee Benefits	3,520,075	-	-
<u>7,272,578</u>	<u>7,433,857</u>	<u>8,134,768</u>	Total		<u>8,415,441</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 4010							
7,635	3,202	16,000	42-3010	Lodging and Registration	14,000		
2,101	1,946	5,000	42-3015	Meals and Mileage	3,500		
11,056	6,266	15,000	42-3040	Dues and Subscriptions	14,000		
3,790	3,368	6,000	42-3055	Personnel Training	8,000		
17,195	5,190	15,000	42-3310	Professional Services-Legal	15,000		
5,600	5,600	5,600	42-3330	Professional Services-Technical	5,600		
7,314	9,984	10,500	42-3350	Professional Services-Laboratory/Medical	12,000		
91,436	93,913	100,170	42-3635	Contracted Services-Dispatch	96,500		
557	495	1,250	42-3690	Contracted Services-Misc.	600		
2,465	3,506	3,500	42-3835	Neighborhood/Education Programs	3,500		
-	3,000	5,000	42-3865	Haz-Mat Response	5,000		
1,198	-	1,000	42-3910	Hardware Non Capital	1,000		
21,378	23,893	34,560	42-3920	Technology-Support and Maintenance	35,000		
1,678	1,819	1,800	42-4210	Telephone Communications	1,700		
6,819	7,626	7,000	42-4215	Cellular Phone	6,000		
6,676	1,276	5,500	42-4220	Radio Communications	5,000		
4,566	4,766	4,500	42-4510	Office Supplies	4,700		
28,009	21,018	23,000	42-4515	Equipment Non Capital/Engine Equipment	23,000		
223	120	500	42-4520	Postage	500		
24,252	16,773	22,000	42-4545	Materials and Supplies	24,000		
10,644	3,973	4,000	42-4555	Extinguishing Agents	7,000		
2,032	2,942	3,000	42-4580	Office Equipment/Furniture	4,000		
46,340	45,682	45,000	42-4810	Building and Grounds Maintenance	61,000		
81,978	139,560	80,000	42-4815	Vehicle Expense-Maintenance	90,000		
32,535	40,771	50,000	42-4820	Vehicle Expense-Fuel	40,000		
9,289	4,984	9,250	42-4825	Vehicle Tires	9,500		
10,265	12,519	15,000	42-4830	Equipment Maintenance	15,000		
16,734	22,824	24,500	42-5115	Safety Clothing	27,000		
15,354	12,914	14,000	42-5120	Uniforms	16,100		
28,317	32,768	37,344	42-5410	Utilities-Power	41,975		
18,328	22,723	19,264	42-5420	Utilities-Gas	19,000		
7,967	8,591	12,600	42-5430	Utilities-Water	11,600		
3,368	3,368	3,400	42-5435	Utilities-Sewer	4,800		
3,205	3,012	2,835	42-5440	Utilities-Garbage	3,200		
4,393	4,468	4,830	42-5455	Utilities-Storm Drain	5,000		
24,153	24,439	28,910	42-5710	Insurance-Automobile	32,200		
13,715	15,717	18,644	42-5715	Insurance-General Liability	23,250		
15,522	18,130	21,358	42-5720	Insurance-Property	26,100		
6,628	6,628	8,024	42-5740	Insurance-Equipment	8,100		
1,069	2,011	2,360	42-5790	Insurance-Miscellaneous	2,400		
<u>595,784</u>	<u>641,785</u>	<u>687,199</u>	Total		<u>725,825</u>	<u>-</u>	<u>-</u>
<u>7,868,362</u>	<u>8,075,642</u>	<u>8,821,967</u>	TOTAL FIRE DEPARTMENT		<u>9,141,266</u>	<u>-</u>	<u>-</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 2024-25

\$50,000 total appropriations to accommodate any capital items that are not yet determined.

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.

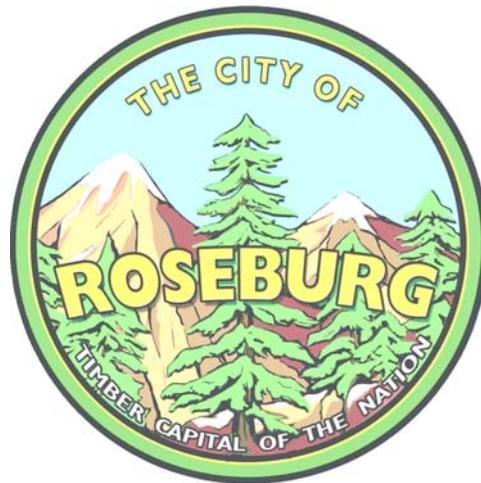
CONTINGENCY includes an amount for operations that may necessitate spending during the year on items that could not be specifically identified at the time the budget is prepared. During the fiscal year, money budgeted and appropriated as contingency must be transferred to another appropriation category 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						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2024-2025	2024-2025	2024-2025
2021-2022	2022-2023	2023-2024	GENERAL FUND (100)					
CAPITAL OUTLAY - 7575								
5,000	42,286	24,540	41-7020	Equipment Acquisition-General Fund	50,000			
45,556	-	159,000	41-7020	Equipment Acquisition-IT	-			
10,600	-	-	41-7020	Equipment Acquisition-Police	-			
<u>61,156</u>	<u>42,286</u>	<u>183,540</u>	Total			<u>50,000</u>	<u>-</u>	<u>-</u>
SUBSCRIPTION - 8080								
-	34,764	-	47-8517	Subscription: Financing Principal	-			
-	1,900	-	47-8518	Non Subscription Component	-			
-	561	-	47-8520	Interest	-			
<u>-</u>	<u>37,225</u>	<u>-</u>	Total			<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS - 9090								
50,000	50,000	50,000	49-8832	Transfer to Park Improvement	50,000			
795,000	795,000	960,000	49-8833	Transfer to Equipment Fund	1,160,000			
100,000	100,000	100,000	49-8836	Transfer to Facilities Improvement	100,000			
-	21,000	38,000	49-8851	Transfer to Off Street Parking	18,000			
-	-	-	49-8855	Transfer to Assessment Fund	43,885			
<u>945,000</u>	<u>966,000</u>	<u>1,148,000</u>	Total			<u>1,371,885</u>	<u>-</u>	<u>-</u>
OTHER REQUIREMENTS - 9093								
40,917	71,775	30,000	45-9100	Insurance Deductibles	35,000			
50,000	-	50,000	45-9100	Sobering Center	50,000			
-	-	6,000	45-9100	4th of July	6,000			
13,269	-	25,000	45-9100	Other Requirements	25,000			
<u>104,186</u>	<u>71,775</u>	<u>111,000</u>	Total			<u>116,000</u>	<u>-</u>	<u>-</u>
<u>25,828,368</u>	<u>26,423,463</u>	<u>31,659,685</u>	TOTAL EXPENDITURES			<u>32,880,294</u>	<u>-</u>	<u>-</u>
OPERATING CONTINGENCY - 9091								
-	-	980,000	60-9010		1,000,000			
10,597,061	12,383,267	7,842,159	60-9410	UNAPPROPRIATED ENDING FUND BALANCE	9,998,130			
<u>10,597,061</u>	<u>12,383,267</u>	<u>8,822,159</u>	TOTAL FUND BALANCE			<u>10,998,130</u>	<u>-</u>	<u>-</u>
<u>36,425,429</u>	<u>38,806,730</u>	<u>40,481,844</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>43,878,424</u>	<u>-</u>	<u>-</u>

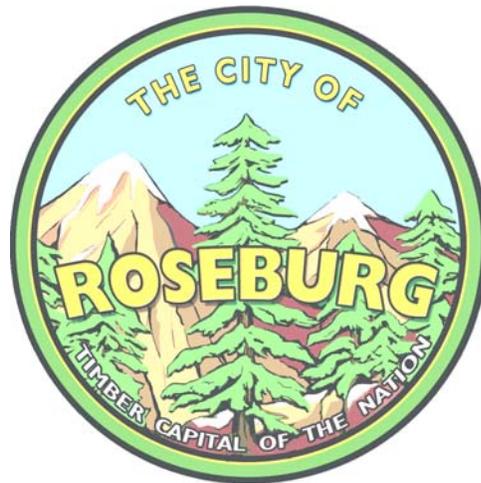


CITY OF ROSEBURG, OREGON

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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 2024-25.

DEPARTMENT	PROJECT / GRANT NAME	GRANTING AGENCY	GRANT AMOUNT	CITY MATCH AMOUNT	EXPENDITURE CY BUDGET AMOUNT
ADMINISTRATION	MEDICAL EDUCATION	STATE OF OREGON	4,110,125 *	-	4,110,125
COMMUNITY DEV	HOUSING REHABILITATION GRANT	FED - HUD (CDBG)	114,910 *	-	114,910
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	3,810	3,810	7,620
			4,228,845	3,810	4,232,655

* Carry-over grant

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>CITY OF ROSEBURG, OREGON</u> <u>SUMMARY</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>GRANT SPECIAL REVENUE FUND (220)</u>						
RESOURCES:						
1,051,077	6,684,940	386,380	Intergovernmental Revenue	118,720	-	-
8,764	164,738	-	Interest	200,000	-	-
<u>1,059,841</u>	<u>6,849,678</u>	<u>386,380</u>	Total Operating Revenues	<u>318,720</u>	<u>-</u>	<u>-</u>
1,592,848	1,509,765	5,492,357	Beginning Fund Balance	4,604,672	-	-
<u>2,652,689</u>	<u>8,359,443</u>	<u>5,878,737</u>	TOTAL RESOURCES	<u>4,923,392</u>	<u>-</u>	<u>-</u>
REQUIREMENTS						
Operating Budget:						
808,295	1,606,531	2,692,410	Materials and Services	4,232,655	-	-
<u>808,295</u>	<u>1,606,531</u>	<u>2,692,410</u>	Total Operating Budget	<u>4,232,655</u>	<u>-</u>	<u>-</u>
334,629	1,169,029	2,063,500	Capital Outlay	-	-	-
<u>1,142,924</u>	<u>2,775,560</u>	<u>4,755,910</u>	Total Expenditures	<u>4,232,655</u>	<u>-</u>	<u>-</u>
-	-	1,122,827	Reserved for Future Expenditure	690,737	-	-
1,509,765	5,583,883	-	Unappropriated Ending Fund Balance	-	-	-
<u>2,652,689</u>	<u>8,359,443</u>	<u>5,878,737</u>	TOTAL REQUIREMENTS	<u>4,923,392</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
			<u>GRANT FUND (220)</u>				
<u>1,592,848</u>	<u>1,509,765</u>	<u>5,492,357</u>	220-00-00-301000	BEGINNING FUND BALANCE	<u>4,604,672</u>		
			REVENUES - (220)				
257,077	159,992	86,380	20-20-331120	Federal Grants	118,720		
494,000	6,496,835	300,000	50-20-332120	State Grants	-		
300,000	28,113	-	20-20-334120	Local Grants	-		
8,764	164,738	-	60-40-371100	Interest Income	200,000		
<u>1,059,841</u>	<u>6,849,678</u>	<u>386,380</u>	Total		<u>318,720</u>	-	-
<u>2,652,689</u>	<u>8,359,443</u>	<u>5,878,737</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>4,923,392</u>	-	-
			MATERIALS AND SERVICES - 1010				
-	240,127	2,000,000	41-3630	Contracted Services- SOMWC	4,110,125		
-	29,121	-	41-3690	Contracted Services-Miscellaneous	-		
-	1,178,448	-	41-4549	Economic Supports	-		
54,236	-	600,000	41-4549	Contracted Services- Navigation Center	-		
<u>54,236</u>	<u>1,447,696</u>	<u>2,600,000</u>	Total		<u>4,110,125</u>	-	-
			MATERIALS AND SERVICES - 1520				
520,377	158,835	80,350	41-3630	Contracted Services	114,910		
<u>520,377</u>	<u>158,835</u>	<u>80,350</u>	Total		<u>114,910</u>	-	-
			MATERIALS AND SERVICES - 3510				
223,770	-	-	42-3630	Contracted Services	-		
-	-	12,060	42-4515	Supplies-Equipment Non Capital	7,620		
9,912	-	-	42-5120	Uniforms	-		
<u>233,682</u>	<u>-</u>	<u>12,060</u>	Total		<u>7,620</u>	-	-
<u>808,295</u>	<u>1,606,531</u>	<u>2,692,410</u>	TOTAL MATERIALS AND SERVICES		<u>4,232,655</u>	-	-
			CAPITAL OUTLAY - 7575				
334,629	1,169,029	2,063,500	41-7063	Improvements-Grants	-		
<u>334,629</u>	<u>1,169,029</u>	<u>2,063,500</u>	Total		<u>-</u>	-	-
<u>1,142,924</u>	<u>2,775,560</u>	<u>4,755,910</u>	TOTAL EXPENDITURES		<u>4,232,655</u>	-	-
			RESERVED FOR FUTURE EXPENDITURE- 9092				
-	-	1,122,827	60-9210		690,737		
<u>1,509,765</u>	<u>5,583,883</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	-	-
<u>2,652,689</u>	<u>8,359,443</u>	<u>5,878,737</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>4,923,392</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 2024-25 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

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>HOTEL/MOTEL TAX FUND (240)</u>							
<u>871,874</u>	<u>1,398,866</u>	<u>1,765,271</u>	240-00-00-30100	BEGINNING FUND BALANCE	<u>1,987,719</u>		
REVENUES - (240)							
1,806,389	1,658,795	1,900,000	78-40-315200	Hotel/Motel Tax	1,800,000		
11,711	14,885	-	78-40-315100	Penalty and Interest	-		
7,093	52,318	40,000	60-40-371100	Interest Income	90,000		
<u>1,825,193</u>	<u>1,725,998</u>	<u>1,940,000</u>	Total		<u>1,890,000</u>	-	-
<u>2,697,067</u>	<u>3,124,864</u>	<u>3,705,271</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>3,877,719</u>	-	-
MATERIALS AND SERVICES - 7474							
35,415	34,389	36,885	46-3210	City Services-Management	45,000		
-	1,403	250,000	46-3622	Tourism Promotion	250,000		
55,694	65,522	75,000	46-3620	V & C Local Events	125,000		
450,000	642,449	787,500	46-3625	Contracted Services-Tourism	787,500		
<u>541,109</u>	<u>743,763</u>	<u>1,149,385</u>	Total		<u>1,207,500</u>	-	-
TRANSFER - 9090							
582,474	534,267	612,780	49-8829	Transfer to Street Light/Sidewalk Fund	577,300		
174,618	160,166	183,702	49-8855	Transfer to Economic Development	173,100		
-	-	250,000	49-8832	Transfer to Park Improvement Fund	250,000		
<u>757,092</u>	<u>694,433</u>	<u>1,046,482</u>	Total		<u>1,000,400</u>	-	-
<u>1,298,201</u>	<u>1,438,196</u>	<u>2,195,867</u>	TOTAL EXPENDITURES		<u>2,207,900</u>	-	-
-	-	1,509,404	RESERVED FOR FUTURE EXPENDITURE - 9092 60-9210		1,669,819		
<u>1,398,866</u>	<u>1,686,668</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCES		<u>-</u>	<u>-</u>	<u>-</u>
<u>2,697,067</u>	<u>3,124,864</u>	<u>3,705,271</u>	TOTAL EXPENDITURES & ENDING FUND BALANCES		<u>3,877,719</u>	<u>-</u>	<u>-</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

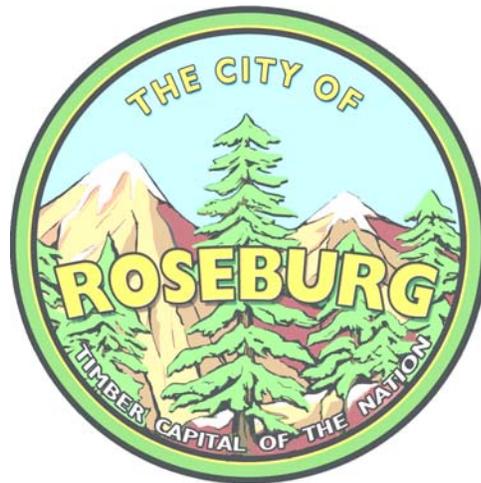
- ◆ Transfer - Revenue is a transfer from the Hotel/Motel Tax Fund, set by ordinance at 32.89 percent of revenue collected from the hotel/motel occupancy tax (after deducting City administrative expenses).

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 fund finances the City sidewalk rehabilitation program. 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 2024-25 are listed in Table T-1.

CITY OF ROSEBURG, OREGON

ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024		PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
<u>STREET LIGHT/SIDEWALK FUND (290)</u>						
507,883	613,023	734,196	00-00-301000	BEGINNING FUND BALANCE	872,836	
REVENUES - (290)						
2,624	11,442	9,500	60-40-371100	Interest Income	15,000	
1,863	356	-	30-30-361200	Assessments-S/W	-	
582,474	534,267	612,780	00-00-391124	Transfer from Hotel/Motel Fund	577,300	
586,961	546,065	622,280	Total		592,300	-
1,094,844	1,159,088	1,356,476	TOTAL REVENUES & BEGINNING FUND BALANCE		1,465,136	-
MATERIALS AND SERVICES - 7474						
11,011	9,857	9,925	43-3210	City Services-Management	13,571	
77,644	79,565	81,435	43-3230	City Services-Public Works	88,047	
88,655	89,422	91,360	Total		101,618	-
CAPITAL OUTLAY - 7575						
-	-	15,000	43-7045	Sidewalks-New Construction	115,000	
245,378	277,542	505,000	43-7046	Sidewalks-Reconstruction	615,000	
-	24,995	10,000	43-7047	Improve-Street Lights/Signals	10,000	
147,788	-	-	43-7048	Traffic Signals	-	
393,166	302,537	530,000	Total		740,000	-
481,821	391,959	621,360	TOTAL EXPENDITURES		841,618	-
OPERATING CONTINGENCY - 9091						
-	-	735,116	60-9010		623,518	
613,023	767,129	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-
1,094,844	1,159,088	1,356,476	TOTAL EXPENDITURES & ENDING FUND BALANCE		1,465,136	-



**TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2024-2025**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program	1,800,000				
Slurry Seals (Non-Capital)*			250,000		
2025 PMP Design (Capital)			50,000		
Douglas Avenue Repairs (Capital)			250,000		
Overlays (Capital)			1,050,000		
Troost Design			200,000		
ADA Improvements	575,000	575,000			
Misc New Sidewalks	15,000	15,000			
Duck Pond Sidewalk	100,000	100,000			
Open Cut Storm Drainage Repairs					
Susan /Center Storm Pipe Installation	200,000			200,000	
Grandview Storm Pipe Design & Installation	275,000			275,000	
Military Storm at Altamont	125,000			125,000	
Harvard Ave Storm Pipe Design (Ballf to Harrison)	100,000			100,000	
In house Storm Projects					
Stewart Park Drive Bridge	475,000		475,000		
Miscellaneous					
TBD	1,000,000				1,000,000
Misc Storm Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Buildings & Structures - Equipment Storage Equipment					
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Materials & Supplies (M&S) Non-Capital* Projects Total	250,000	0	250,000	0	0
Capital Projects Total	4,665,000	740,000	2,025,000	900,000	1,000,000
PROJECTS TOTAL	4,915,000	740,000	2,275,000	900,000	1,000,000

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

CITY OF ROSEBURG, OREGON
BIKE TRAIL FUND

RESOURCES AND REQUIREMENTS

The Bike Trail Fund accounts for the state-mandated 1% share of gasoline subventions and grant revenues for the construction and maintenance of bike trails within the City boundaries. The projects in the Bike Trail Fund are coordinated through the Parks Division and Parks & Recreation Commission. Bike trails are located within many of the City's parks and adjacent to streets that 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 the development of the Sunshine Trails project, which is planned for FY 25.

CITY OF ROSEBURG, OREGON

ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024		PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
<u>BIKE TRAIL FUND (250)</u>						
<u>207,532</u>	<u>242,334</u>	<u>272,134</u>	250-00-00-3010 BEGINNING FUND BALANCE	<u>316,828</u>		
REVENUES - (250)						
19,380	18,733	18,100	40-20-332510 Gasoline Subvention	19,483		
-	-	148,790	40-30-332120 Other Grants	148,790		
1,249	7,413	5,000	60-40-371100 Interest Income	12,700		
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>34,802</u>	<u>36,146</u>	<u>181,890</u>	Total	<u>190,973</u>	-	-
<u>242,334</u>	<u>278,480</u>	<u>454,024</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>507,801</u>	-	-
MATERIALS AND SERVICES - 7474						
-	-	10,000	45-4855 Bike Trail Maintenance	20,000		
<u>-</u>	<u>-</u>	<u>10,000</u>	Total	<u>20,000</u>	-	-
CAPITAL OUTLAY - 7575						
3,300	3,300	285,000	45-7035 Bike Trail Improvements	285,000		
<u>3,300</u>	<u>3,300</u>	<u>295,000</u>	TOTAL EXPENDITURES	<u>305,000</u>	-	-
OPERATING CONTINGENCY - 9091						
-	-	159,024	60-9010	202,801		
<u>239,034</u>	<u>275,180</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	-	-
<u>242,334</u>	<u>278,480</u>	<u>454,024</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>507,801</u>	-	-

CITY OF ROSEBURG, OREGON
GOLF FUND

The municipal golf course, located in the center of the Stewart Park complex, consists of nine holes covering 2,909 yards. 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 the Stewart Park Golf Course operations. Historically, the principal sources of revenue have been green fees and other user charges. In 1989-90, the City took over the entire 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 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 2024-2025 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 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 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024		PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
<u>GOLF FUND (210)</u>						
133,764	149,667	146,088	00-00-301000 BEGINNING FUND BALANCE	135,078		
REVENUES - (210)						
29,878	26,350	14,585	40-10-342105 Facilities Rent	31,084		
23,058	26,153	24,500	40-10-342120 Land Lease	27,867		
870	6,791	5,000	60-40-371100 Interest Income	7,000		
53,806	59,294	44,085	Total	65,951	-	-
187,570	208,961	190,173	TOTAL REVENUES & BEGINNING FUND BALANCE	201,029	-	-
MATERIALS AND SERVICES - 7010						
6,000	6,000	6,000	45-3210 City Services-Administration	6,000		
6,499	-	1,000	45-3690 Contracted Services	-		
5,940	19,254	21,000	45-4810 Building and Grounds Maintenance	21,000		
1,224	1,224	2,040	45-5435 Utilities-Sewer	1,750		
914	1,048	1,250	45-5715 Insurance-General Liability	1,475		
1,868	2,207	2,650	45-5720 Insurance-Property	3,125		
71	134	170	45-5790 Insurance-Miscellaneous	155		
22,516	29,867	34,110	Total	33,505	-	-
22,516	29,867	34,110	TOTAL MAINTENANCE DEPARTMENT	33,505	-	-
CAPITAL OUTLAY - 7575						
15,387	29,744	36,750	45-7035 Improvements-Other	37,000		
15,387	29,744	36,750	Total	37,000	-	-
37,903	59,611	70,860	TOTAL EXPENDITURES	70,505	-	-
-	-	119,313	OPERATING CONTINGENCY - 9091 210-9091-60-9010	130,524		
149,667	149,350	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
187,570	208,961	190,173	TOTAL EXPENDITURES & ENDING FUND BALANCE	201,029	-	-

CITY OF ROSEBURG, OREGON
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.

REQUIREMENTS

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 a public/private investment. The City is currently working with the Partnership as a sponsoring member of their organization.

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

ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024	CITY OF ROSEBURG, OREGON		PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			ECONOMIC DEVELOPMENT FUND (230)				
211,895	268,242	376,205	00-00-301000	BEGINNING FUND BALANCE	485,944		
				REVENUES - (230)			
969	6,795	6,000	60-40-371100	Interest Income	16,000		
174,618	160,166	183,702	85-40-391124	Transfer From Hotel/Motel	173,100		
175,587	166,961	189,702	Total		189,100	-	-
387,482	435,203	565,907	TOTAL REVENUES & BEGINNING FUND BALANCE		675,044	-	-
				MATERIALS AND SERVICES - 7474			
11,459	8,524	10,328	46-3210	City Services-Management	15,098		
35,000	56,833	50,000	46-3630	Contracted Services-Technical	100,000		
72,781	-	200,000	46-3690	Contracted Services	81,350		
-	-	2,500	46-4545	Materials and Supplies	5,000		
119,240	65,357	262,828	Total		201,448	-	-
				CAPITAL OUTLAY - 7575			
-	-	50,000	46-7035	Improvements-General	250,000		
-	-	50,000	Total		250,000	-	-
119,240	65,357	312,828	TOTAL EXPENDITURES		451,448	-	-
				RESERVED FOR FUTURE EXPENDITURE - 9092			
-	-	253,079	60-9210		223,596		
268,242	369,846	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
387,482	435,203	565,907	TOTAL EXPENDITURES & ENDING FUND BALANCE		675,044	-	-

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 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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
			<u>LIBRARY SPECIAL FUND (270)</u>				
109,861	75,102	99,776	00-00-301000	BEGINNING FUND BALANCE	116,453		
			REVENUES - (270)				
12,462	24,416	-	00-00-331100	Federal Grants	-		
-	11,000	40,000	50-20-332100	Other Grants	13,750		
73,500	66,600	107,000	20-20-334100	Local Grants	167,000		
531	2,396	2,000	60-40-371100	Interest Income	5,000		
25,993	2,836	35,000	00-00-381110	Donations/Other	35,000		
112,486	107,248	184,000	Total		220,750	-	-
222,347	182,350	283,776	TOTAL REVENUES & BEGINNING FUND BALANCE		337,203	-	-
			MATERIALS AND SERVICES - 7474				
19,644	5,185	5,000	41-3630	Contracted Services	10,500		
81,633	59,334	84,650	41-4545	Collection Materials	65,000		
6,455	10,409	45,350	41-4546	Collection Materials - Children	30,750		
2,038	1,306	4,000	41-4547	Collection Materials - Teen	4,000		
6,089	6,799	15,000	41-4548	Collection Materials - Adult	15,500		
7,732	4,414	10,000	41-4620	Equipment Non Capital	97,500		
123,591	87,447	164,000	Total		223,250	-	-
			CAPITAL OUTLAY - 7575				
22,062	-	25,000	41-7025	Equipment Acquisition	-		
22,062	-	25,000	Total		-	-	-
			TRANSFER - 9090				
1,592	-	-	49-8810	Transfer to General Fund	-	-	-
1,592	-	-			-	-	-
147,245	87,447	189,000	TOTAL EXPENDITURES		223,250	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	94,776	60-9210		113,953		
75,102	94,903	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
222,347	182,350	283,776	TOTAL EXPENDITURES & ENDING FUND BALANCE		337,203	-	-

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 was 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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	<u>CITY OF ROSEBURG, OREGON</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
			<u>AMERICAN RESCUE PLAN SPECIAL REVENUE FUND (283)</u>				
-	2,225,436	4,435,420	00-00-301000	BEGINNING FUND BALANCE	3,476,792		
REVENUES - (283)							
-	2,607,518	-	00-00-331100	Federal Grants	-		
2,607,518	-	-	50-20-332100	Other Grants	-		
11,081	124,558	120,000	60-40-371100	Interest Income	150,000		
<u>2,618,599</u>	<u>2,732,076</u>	<u>120,000</u>	Total		<u>150,000</u>	-	-
<u>2,618,599</u>	<u>4,957,512</u>	<u>4,555,420</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>3,626,792</u>	-	-
MATERIALS AND SERVICES - 7474							
39,017	42,750	50,000	41-3630	Contracted Services-Technical	50,000		
78,031	222,131	1,250,000	41-3690	Contracted Services-Miscellaneous	1,500,000		
2,670	-	-	41-4545	General Materials	-		
<u>119,718</u>	<u>264,881</u>	<u>1,300,000</u>	Total		<u>1,550,000</u>	-	-
CAPITAL OUTLAY - 7575							
-	121,116	-	41-7010	Land	-		
-	253,386	1,500,000	41-7015	Building & Improvements	1,500,000		
39,995	160,587	250,000	41-7025	Equipment	250,000		
<u>39,995</u>	<u>535,089</u>	<u>1,750,000</u>	Total		<u>1,750,000</u>	-	-
TRANSFER - 9090							
-	-	50,000	49-8810	Transfer to General Fund	-		
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	-		
<u>233,450</u>	<u>-</u>	<u>50,000</u>			<u>-</u>	<u>-</u>	<u>-</u>
<u>393,163</u>	<u>799,970</u>	<u>3,100,000</u>	TOTAL EXPENDITURES		<u>3,300,000</u>	-	-
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	1,455,420	60-9210		326,792		
<u>2,225,436</u>	<u>4,157,542</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>2,618,599</u>	<u>4,957,512</u>	<u>4,555,420</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>3,626,792</u>	<u>-</u>	<u>-</u>

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 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024		PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
<u>ASSESSMENT IMPROVEMENT FUND (340)</u>						
<u>1,694,551</u>	<u>1,690,289</u>	<u>1,714,168</u>	00-00-301000	BEGINNING FUND BALANCE	<u>1,791,620</u>	
			REVENUES - (340)			
9,388	48,598	50,000	60-40-371100	Interest Income	85,000	
1,516	-	-	00-00-385100	Miscellaneous	-	
-	-	-	85-40-391110	Transfer From General Fund	43,885	
<u>10,904</u>	<u>48,598</u>	<u>50,000</u>	Total		<u>128,885</u>	<u>-</u>
<u>1,705,455</u>	<u>1,738,887</u>	<u>1,764,168</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>1,920,505</u>	<u>-</u>
			MATERIALS AND SERVICES - 7474			
12,934	950	15,000	43-3310	Professional Services-Legal	15,000	
-	350	100,000	43-3330	Professional Services	100,000	
1,948	16,300	20,000	43-3845	Property Taxes	20,000	
284	11,119	5,000	43-3860	Abatement Expense	5,000	
<u>15,166</u>	<u>28,719</u>	<u>140,000</u>	Total		<u>140,000</u>	<u>-</u>
			CAPITAL OUTLAY - 7575			
-	-	1,000,000	43-7045	Improvements-LID's	1,000,000	
<u>-</u>	<u>-</u>	<u>1,000,000</u>	Total		<u>1,000,000</u>	<u>-</u>
<u>15,166</u>	<u>28,719</u>	<u>1,140,000</u>	TOTAL EXPENDITURES		<u>1,140,000</u>	<u>-</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092			
-	-	624,168	60-9210		780,505	
<u>1,690,289</u>	<u>1,710,168</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>
<u>1,705,455</u>	<u>1,738,887</u>	<u>1,764,168</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>1,920,505</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
STEWART TRUST FUND

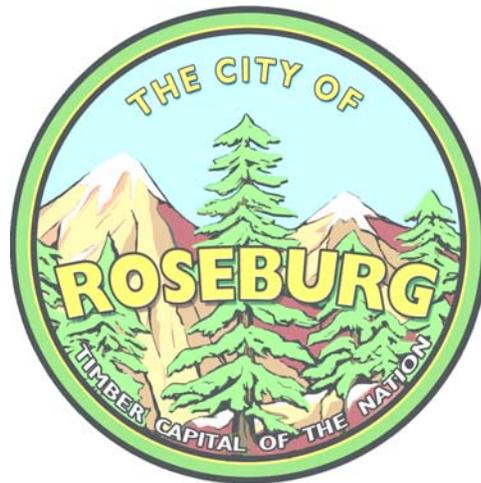
STEWART TRUST FUND

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 2024-25, projects have not been identified at this time but appropriations are made should a need arise.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>STEWART TRUST - (710)</u>							
<u>102,813</u>	<u>113,303</u>	<u>109,593</u>	00-00-301000	BEGINNING FUND BALANCE	<u>143,854</u>		
REVENUES - 710							
62	322	300	60-40-371100	Interest Income	500		
13,243	24,704	16,000	40-30-381010	Trust Contributions-Earle Stewart	16,000		
<u>13,305</u>	<u>25,026</u>	<u>16,300</u>	Total		<u>16,500</u>	-	-
<u>116,118</u>	<u>138,329</u>	<u>125,893</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>160,354</u>	-	-
CAPITAL OUTLAY - 7575							
-	-	15,000	45-7082	Improvements-Stewart Park	15,000		
2,815	-	15,000	45-7083	Improvements-Legion	15,000		
<u>2,815</u>	<u>-</u>	<u>30,000</u>	Total		<u>30,000</u>	-	-
<u>2,815</u>	<u>-</u>	<u>30,000</u>	TOTAL EXPENDITURES		<u>30,000</u>	-	-
-	-	95,893	RESERVED FOR FUTURE EXPENDITURE- 9092				
			60-9210		130,354		
<u>113,303</u>	<u>138,329</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>116,118</u>	<u>138,329</u>	<u>125,893</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>160,354</u>	<u>-</u>	<u>-</u>



CITY OF ROSEBURG, OREGON

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DEBT SERVICE FUND

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

CITY OF ROSEBURG, OREGON
PENSION OBLIGATION DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

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

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

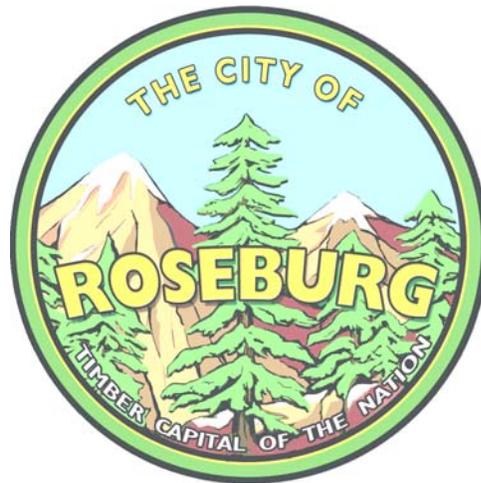
Since proceeds from the sale of the POBs sent to PERS were used to pay the City's transition liability, the City earned a reduced employer rate that is 4.25% less than the previous rate. The City charges itself 4% of payroll and the proceeds fund the annual debt liability of the POBs.

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2025	480,000	91,256	571,256
2026	520,000	67,832	587,832
2027	570,000	42,456	612,456
2028	300,000	14,640	314,640
TOTAL	\$ 1,870,000	\$ 216,184	2,086,184

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>PENSION BOND DEBT SERVICE FUND (420)</u>						
<u>69,142</u>	<u>75,873</u>	<u>70,386</u>	00-00-301000	BEGINNING FUND BALANCE	<u>33,764</u>	
REVENUES-(420)						
516,059	460,279	569,400	10-40-341000	Interdept Charges-General Fund	600,500	
<u>516,059</u>	<u>460,279</u>	<u>569,400</u>	Total		<u>600,500</u>	<u>-</u>
<u>585,201</u>	<u>536,152</u>	<u>639,786</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>634,264</u>	<u>-</u>
DEBT SERVICE - 8080						
360,000	395,000	435,000	47-8710	Principal-Pension Bond	480,000	
149,328	131,760	112,500	47-8720	Interest-Pension Bond	91,260	
<u>509,328</u>	<u>526,760</u>	<u>547,500</u>	Total		<u>571,260</u>	<u>-</u>
<u>75,873</u>	<u>9,392</u>	<u>92,286</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>63,004</u>	<u>-</u>
<u>585,201</u>	<u>536,152</u>	<u>639,786</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>634,264</u>	<u>-</u>



CITY OF ROSEBURG, OREGON

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Facilities Replacement Fund	109-111

CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

The Transportation Fund accounts for the financial resources used for infrastructure construction and major improvements 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.

Cost estimates for the capital improvement projects planned FY 2024-25 are listed in Table T-1.

CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Beginning Fund Balance – The FY 2024-25 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 the 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 2024-25
- ◆ Capital Outlay – The specific projects proposed for the 2024-25 fiscal year are listed in Table T-1.
- ◆ Transfer to Public Works Fund—A transfer of \$1,197,444 to the General Fund has been budgeted to account for the Public Works Department's operations. The transfer will fund approximately 34 percent of the Public Works Engineering, Administration, and Street Maintenance Divisions.

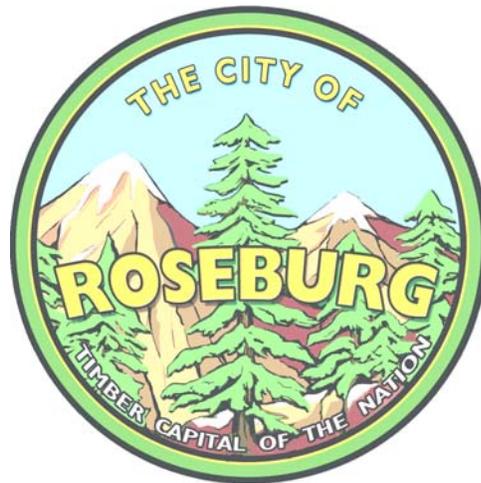
CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
			<u>TRANSPORTATION FUND (310)</u>				
<u>2,301,732</u>	<u>4,658,057</u>	<u>4,758,635</u>	00-00-301000	BEGINNING FUND BALANCE	<u>5,988,240</u>		
				REVENUES - (310)			
68,400	85,298	92,500	78-40-321700	Gas Franchise Fees	74,740		
309,646	344,413	345,890	78-40-321720	Electric Franchise Fees	433,950		
49,075	49,710	50,300	78-40-321740	Telephone Franchise Fees	49,410		
23,096	22,125	23,100	78-40-321760	Cable TV Franchise Fees	19,400		
49,879	50,005	52,500	78-40-321780	Water Utility Franchise Fees	55,850		
17,436	18,001	18,800	78-40-321800	Storm Drainage Franchise Fees	19,950		
1,240,351	-	-	30-30-331000	STBG Funds	603,502		
373,399	-	-	30-40-332120	State Operating Grants	-		
1,918,654	1,854,583	1,891,466	30-20-332510	Gas State Subventions	1,928,840		
306,631	161,742	225,000	30-30-343850	Transportation SDC	100,000		
13,716	7,322	9,000	30-10-343815	SDC Admin Fee	9,000		
20,329	124,453	100,000	60-40-371100	Interest Income	225,000		
190,580	-	-	85-40-391283	Transfer from ARPA Special Revenue Fund	-		
<u>4,581,192</u>	<u>2,717,652</u>	<u>2,808,556</u>	Total		<u>3,519,642</u>	-	-
<u>6,882,924</u>	<u>7,375,709</u>	<u>7,567,191</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>9,507,882</u>	-	-
				MATERIALS AND SERVICES - 7474			
82,734	86,152	85,931	43-3210	City Services-Management	101,665		
1,055,959	1,082,082	1,107,515	43-3230	City Services-Public Works	1,197,444		
3,070	3,070	3,700	43-3315	Audit Fees	3,700		
-	-	100,000	43-3320	Engineering Services	50,000		
128,007	178,715	290,000	43-4835	Road and Bridge Maintenance	250,000		
<u>1,269,770</u>	<u>1,350,019</u>	<u>1,587,146</u>	Total		<u>1,602,809</u>	-	-
				CAPITAL OUTLAY - 7575			
933,924	1,095,125	1,000,000	43-7035	Improvements-PMP	1,350,000		
11,173	87,672	-	43-7052	Improvements-St Construction	675,000		
<u>945,097</u>	<u>1,182,797</u>	<u>1,000,000</u>	Total		<u>2,025,000</u>	-	-
				TRANSFERS - 9090			
10,000	10,000	10,000	49-8825	Transfer to Bike Trail	10,000		
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	Total		<u>10,000</u>	-	-
<u>2,224,867</u>	<u>2,542,816</u>	<u>2,597,146</u>	TOTAL EXPENDITURES		<u>3,637,809</u>	-	-
				RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	4,970,045	60-9210		5,870,073		
<u>4,658,057</u>	<u>4,832,893</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
<u>6,882,924</u>	<u>7,375,709</u>	<u>7,567,191</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>9,507,882</u>	<u>-</u>	<u>-</u>

**TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2024-2025**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program	1,800,000				
Slurry Seals (Non-Capital)*			250,000		
2025 PMP Design (Capital)			50,000		
Douglas Avenue Repairs (Capital)			250,000		
Overlays (Capital)			1,050,000		
Troost Design			200,000		
ADA Improvements	575,000	575,000			
Misc New Sidewalks	15,000	15,000			
Duck Pond Sidewalk	100,000	100,000			
Open Cut Storm Drainage Repairs					
Susan /Center Storm Pipe Installation	200,000			200,000	
Grandview Storm Pipe Design & Installation	275,000			275,000	
Military Storm at Altamont	125,000			125,000	
Harvard Ave Storm Pipe Design (Ballf to Harrison)	100,000			100,000	
In house Storm Projects					
Stewart Park Drive Bridge	475,000		475,000		
Miscellaneous					
TBD	1,000,000				1,000,000
Misc Storm Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Buildings & Structures - Equipment Storage Equipment					
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Materials & Supplies (M&S) Non-Capital* Projects Total	250,000	0	250,000	0	0
Capital Projects Total	4,665,000	740,000	2,025,000	900,000	1,000,000
PROJECTS TOTAL	4,915,000	740,000	2,275,000	900,000	1,000,000

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



CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

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

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

CITY OF ROSEBURG, OREGON
PARK IMPROVEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Beginning Fund Balance – The projected FY 2024-25 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 governments 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, expansion of Brown Park, and the design of Artificial Turf Soccer fields at Fir Grove Park. The reconstruction of the Outdoor Tennis Facilities 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. The expansion of Brown Park will create an accessible play structure for all ages and abilities, add ADA parking, pathways and benches, and a covered seating area. The design of Artificial Turf Soccer fields at Fir Grove Park will increase soccer tournament play and extend the playing season.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024				PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			PARK IMPROVEMENT FUND (320)					
471,255	528,483	627,093	00-00-301000	BEGINNING FUND BALANCE		744,205		
			REVENUES - (320)					
-	-	750,000	40-30-332320	Capital Grants		1,402,098		
-	-	50,000	40-30-334100	Local		50,000		
35,877	34,365	34,000	40-30-343610	System Development Charge		34,000		
883	885	1,000	40-10-343615	SDC Admin Fee		1,000		
3,883	17,632	15,000	60-40-371100	Interest Income		20,000		
-	-	530,000	40-20-381110	Donations/Other		550,000		
50,000	50,000	50,000	00-00-391110	Transfer from General Fund		50,000		
-	-	250,000	00-00-391124	Transfer from H/M Tax Fund		250,000		
17,971	-	-	85-40-391283	Transfer from ARPA Special Revenue Fund		-		
108,614	102,882	1,680,000	Total		2,357,098	-	-	
579,869	631,365	2,307,093	TOTAL REVENUES & BEGINNING FUND BALANCE		3,101,303	-	-	
			MATERIALS AND SERVICES - 7474					
2,999	-	30,000	45-4545	Materials and Supplies		30,000		
2,999	-	30,000	Total		30,000	-	-	
			CAPITAL OUTLAY - 7575					
48,387	-	1,550,000	45-7015	Improvements-Parks		2,429,852		
48,387	-	1,550,000	Total		2,429,852	-	-	
51,386	-	1,580,000	TOTAL EXPENDITURES		2,459,852	-	-	
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	727,093	60-9210			641,451		
528,483	631,365	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-	
579,869	631,365	2,307,093	TOTAL EXPENDITURES & ENDING FUND BALANCE		3,101,303	-	-	

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

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

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

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

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

CITY OF ROSEBURG, OREGON
EQUIPMENT REPLACEMENT FUND

RESOURCES AND REQUIREMENTS

RESOURCES

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

REQUIREMENTS

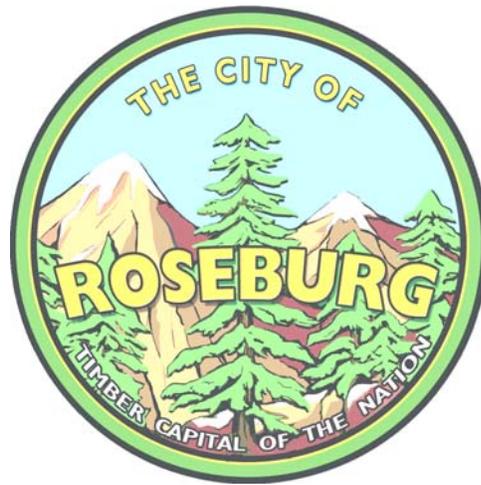
- ◆ Police:
 - (1) Patrol Truck – In lieu of a second K9 car.
 - (4) Patrol Vehicles – (2025 Ford Interceptors)
 - (12) AXON Fleet 3 Advanced (Automatic license plate reader cameras installed in each patrol car – annual cost)
 - (42) AXON Body Cams / Equipment (annual cost)
 - (42) AXON Conducted Energy Weapons (Tasers – annual installment payment)
- ◆ Fire:
 - (1) Wildland Fire Engine
 - (4) Thermal Imaging Cameras
 - Fire Hose
 - Personal Protective Equipment
- ◆ Public Works:
 - (1) Excavator (Parks Maintenance)
 - (1) Skid Steer (Park Maintenance)
 - (2) Rotary Mower – Compact Articulating (Park Maintenance)
 - (1) 1 Ton Pickup (Street Maintenance) (replacement for 2009)
 - (1) Mower – Flail (Street Maintenance) (replacement for 2004)
 - (1) Crack Sealer (Street Maintenance) (replacement for 2009)
- ◆ 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	#	2024-25	#	2025-26	#	2026-27	#	2027-28	#	2028-29	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$2,442,637		\$2,547,675		\$2,030,212		\$2,540,250		\$2,404,088	
REQUIREMENTS											
PUBLIC SAFETY											
FIRE DEPT (CAPITAL)											
STAFF VEHICLE		-	1	60,000		-	1	70,000	2	140,000	270,000
DEFIBRILLATORS		-		-		-		-		-	-
SCBA FILL STATION		-		-		-		-		-	-
THERMAL IMAGING CAMERAS	4	26,000		-	1	50,000		-		-	26,000
HYDRAULIC RESCUE TOOL		-		-		-		-		-	50,000
FIT TESTING MACHINE		-		-	1	15,000		-		-	15,000
WILDLAND FIRE ENGINE	1	145,000		-		-		-		-	145,000
AERIAL LADDER TRUCK		-		-		-		-		-	-
TRIPLE COMBINATION PUMPER		-	1	925,000		-		-		-	925,000
DEPT CAPITAL TOTAL	5	171,000	2	985,000	2	65,000	1	70,000	2	140,000	1,431,000
FIRE DEPT (NON CAPITAL)											
FIRE HOSE		10,000		10,000		10,000		15,000		15,000	60,000
PERSONAL PROTECTIVE EQUIP		16,000		16,000		16,000		20,000		20,000	88,000
COMMUNICATIONS EQUIPMENT		-		-		-		260,000		-	260,000
AIR MONITORS AND DOCK STATIONS		-	3	18,000		-		-		-	18,000
DEPT NON CAPITAL TOTAL	5	26,000	2	44,000	2	26,000	1	295,000	2	35,000	426,000
DEPT TOTAL	5	197,000	2	1,029,000	2	91,000	1	365,000	2	175,000	1,857,000
POLICE DEPT (CAPITAL)											
MOTORCYCLE		-	1	40,000		-	1	42,000	1	43,000	125,000
PATROL TRUCK	1	45,000		-		-	1	73,000		-	-
SEDAN - CHIEF / CAPTAIN		-		-		-	1	45,000		-	45,000
UNMARKED		-	2	90,000		-	1	45,000		-	135,000
PATROL SEDAN (K9)		-	1	75,000		-		-		-	75,000
PATROL-SEDAN	4	292,000		-		-	3	222,000	4	300,000	814,000
DEPT CAPITAL TOTAL	5	337,000	4	205,000	-	-	7	427,000	5	343,000	1,194,000
POLICE DEPT (NON CAPITAL)											
BODY CAMS / EQUIPMENT	42	38,503	42	38,503	42	38,503	42	38,503	42	40,500	194,513
BALLISTIC VESTS		-		-		-	13	31,500		-	31,500
PORTABLE RADIOS		-		-		-	50	157,500		-	157,500
AXON FLEET 3 VEHICLE CAMERAS SYSTEM	12	36,659	12	36,659	12	36,659	12	36,659	12	40,000	186,636
CONDUCTED ENERGY WEAPONS	42	28,800	42	28,800	42	28,800	42	30,000	42	31,500	147,900
DEPT NON CAPITAL TOTAL	96	103,962	96	103,962	96	103,962	159	294,162	96	112,000	718,049
DEPT TOTAL	101	440,962	100	308,962	96	103,962	166	721,162	101	455,000	1,912,049
TOTAL PUBLIC SAFETY	106	637,962	102	1,337,962	98	194,962	167	1,086,162	103	630,000	3,769,049
PUBLIC WORKS											
ADMINISTRATION											
CAR		-		-		-		-	1	50,000	50,000
DEPT TOTAL	-	-	-	-	-	-	-	-	-	50,000	50,000
STREET MAINTENANCE											

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

FUND/DEPT	#	2024-25	#	2025-26	#	2026-27	#	2027-28	#	2028-29	FIVE-YEAR TOTAL
PICKUP REPLACEMENT											
1 TON PICKUP - DUMP	1	70,000	1	62,500		-	2	130,000		-	192,500
1 TON PICKUP - FLATBED DUMP		-		-		-		-		-	70,000
FLATBED TRAILER	1	-	1	72,000		-		-		-	72,000
MOWER		-		-	2	60,000	1	-		-	60,000
MOWER (FLAIL)	1	140,000		-		-	1	145,000		-	145,000
LEAF MACHINE		-		-		-		-		-	140,000
DUMP TRUCK	1	-	1	100,000		-		-		-	100,000
SWEEPER	1	-	1	150,000		-		-	1	155,000	305,000
CRACK SEALER		-		-		425,000		-		-	425,000
STREET FLUSHER	1	80,000		-		-	1	-		-	80,000
EXCAVATOR		-		-		-		160,000		-	160,000
SERVICE VAN		-		-		85,000	1	-		-	85,000
DEPT TOTAL	3	290,000	4	384,500	4	570,000	4	435,000	2	185,000	1,864,500
TOTAL PUBLIC WORKS	3	290,000	4	384,500	4	570,000	4	435,000	2	235,000	1,914,500
PARKS											
PICKUP											
4X4 UTILITY VEHICLE		-	2	125,000		-	1	65,000		-	190,000
4X4 UTILITY VEHICLE HD		-		-		-	1	30,000		-	30,000
EXCAVATOR	1	76,000		-		-	1	45,000	1	45,000	90,000
TRACTOR 4X4		-		-		-		-		-	76,000
SKID STEER (MINI)	1	66,000		-	1	75,000		-		-	75,000
SKID STEER		-		-	1	35,000		-		-	35,000
SWEEPER ATTACHMENT		-	1	35,000		-		-		-	66,000
CHIPPER		-		-		50,000		-		-	50,000
IRRIGATION PUMPS		-		-		20,000		-	1	25,000	25,000
BLOWER ATTACHMENT		-		-	2	-		-		-	20,000
MOWER (COMPACT/ARTICULATING)	2	90,000		-		-		-		-	90,000
MOWER		-		-		-	1	30,000	1	86,000	116,000
DEPT TOTAL	4	232,000	3	160,000	5	180,000	4	170,000	3	156,000	898,000
TOTAL REQUIREMENTS	113	\$1,159,962	109	\$1,882,462	107	\$944,962	175	\$1,691,162	108	\$1,021,000	\$6,581,549
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		1,000,000		1,100,000		1,200,000		1,300,000		1,300,000	5,900,000
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		90,000		90,000		80,000		80,000		80,000	420,000
TOTAL RESOURCES		\$1,265,000		\$1,365,000		\$1,455,000		\$1,555,000		\$1,555,000	\$7,195,000
ENDING BALANCE/RESERVE		\$2,547,675		\$2,030,212		\$2,540,250		\$2,404,088		\$2,938,088	
RESERVE-EQUIPMENT & VEHICLES		1,416,675		739,212		1,089,250		793,088		1,167,088	
RESERVE FOR FIRE LADDER TRUCK		1,131,000		1,291,000		1,451,000		1,611,000		1,771,000	
TOTAL RESERVES		\$2,547,675		\$2,030,212		\$2,540,250		\$2,404,088		\$2,938,088	



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>EQUIPMENT REPLACEMENT FUND (330)</u>						
<u>983,474</u>	<u>1,735,340</u>	<u>2,094,971</u>	00-00-301000 BEGINNING FUND BALANCE	<u>2,442,637</u>		
REVENUES - (330)						
7,902	59,215	60,000	60-40-371100 Interest Income	90,000		
3,002	1,225	-	80-40-385100 Miscellaneous	-		
795,000	795,000	960,000	85-40-391110 Transfer From General Fund	1,160,000		
31,491	29,850	15,000	90-40-392100 Proceeds From Asset Sales	15,000		
29,000	-	-	99-40-392300 Reimbursements/Insurance	-		
<u>866,395</u>	<u>885,290</u>	<u>1,035,000</u>	Total	<u>1,265,000</u>	-	-
<u>1,849,869</u>	<u>2,620,630</u>	<u>3,129,971</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>3,707,637</u>	-	-
MATERIALS AND SERVICES - 7474						
34,775	28,800	25,000	41-4620 Equipment Non-Capital-Fire Dept.	26,000		
-	-	65,459	41-4620 Equipment Non-Capital-Police Dept.	103,962		
<u>34,775</u>	<u>28,800</u>	<u>90,459</u>	Total	<u>129,962</u>	-	-
CAPITAL OUTLAY - 7575						
-	53,633	60,000	41-7031 Public Works Acquisition-Street Maintenance	290,000		
79,754	309,709	217,000	41-7032 General Fund Acquisition-Parks	232,000		
-	101,824	263,000	41-7033 Public Safety Acquisition-Police	337,000		
-	17,625	188,000	41-7034 Public Safety Acquisition-Fire	171,000		
<u>79,754</u>	<u>482,791</u>	<u>728,000</u>	Total	<u>1,030,000</u>	-	-
<u>114,529</u>	<u>511,591</u>	<u>818,459</u>	TOTAL EXPENDITURES	<u>1,159,962</u>	-	-
-	-	2,311,512	RESERVED FOR FUTURE EXPENDITURE - 9092 60-9210	2,547,675		
<u>1,735,340</u>	<u>2,109,039</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,849,869</u>	<u>2,620,630</u>	<u>3,129,971</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>3,707,637</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
FACILITIES REPLACEMENT FUND

During the 1999 fiscal year, the 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 and long-term (30-year) needs. The total priority needs identified in the study totaled approximately \$1 million at that time.

Proposed projects for FY 2024-2025 are outlined on Table F-1, included in this document. Table F-1 is generated from the Five Year Capital Improvement Plan and 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 25 include remodeling the park’s maintenance shop and other minor projects at other city facilities.

CITY OF ROSEBURG, OREGON

ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024			PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
<u>FACILITIES REPLACEMENT FUND (360)</u>							
243,869	290,593	251,591	360-00-00-301000	BEGINNING FUND BALANCE	334,896		
REVENUES - (360)							
-	14,456	-	00-00-334100	Local	-		
1,526	9,397	7,500	60-40-371100	Interest Income	10,000		
100,000	100,000	100,000	85-40-391110	Transfer From General Fund	100,000		
101,526	123,853	107,500	Total		110,000	-	-
345,395	414,446	359,091	TOTAL REVENUES & BEGINNING FUND BALANCE		444,896	-	-
MATERIALS AND SERVICES - 7474							
15,529	15,914	16,287	41-3230	City Services-Public Works	16,287		
1,354	2,554	21,000	41-4810	Repairs and Maintenance	21,840		
240	240	400	41-5435	Sewer	252		
17,123	18,708	37,687	Total		38,379	-	-
CAPITAL OUTLAY - 7575							
37,679	90,951	120,000	41-7015	Improvements-City Facilities	120,000		
-	-	-	41-7015	Improvements-Public Safety Facility	20,000		
-	-	-	41-7015	Improvements-City Hall	20,000		
37,679	90,951	120,000	Total		160,000	-	-
54,802	109,659	157,687	TOTAL EXPENDITURES		198,379	-	-
RESERVED FOR FUTURE EXPENDITURE - 9092							
-	-	201,404	60-9210		246,517		
290,593	304,787	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
290,593	304,787	201,404	TOTAL FUND BALANCE		246,517	-	-
345,395	414,446	359,091	TOTAL EXPENDITURES & ENDING FUND BALANCE		444,896	-	-

TABLE F-1
FACILITIES FUND PROJECTS
FY 2024-2025

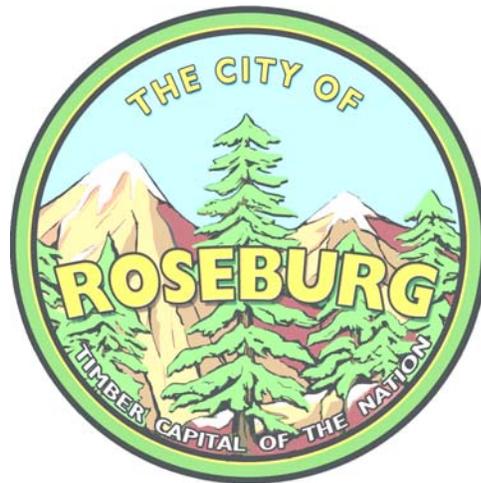
Facility	Description	Estimated Cost
TBD	Misc. building improvements to be determined	\$ 60,000
Parks Maintenance	Improvements to the Parks Shop	\$ 100,000
FACILITIES FUND TOTAL		\$ 160,000

CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
STORM DRAINAGE FUND

CURRENT OPERATIONS

The Storm Drainage Fund, established in 1989-90, is a financial mechanism that accounts for the revenues and operations of the City's storm drainage utility. The primary source of revenue for this fund is user charges, a direct contribution from the residents and taxpayers of the City of Roseburg. We also apply for grant revenues whenever they become available, further supplementing the fund.

The Public Works Department manages the fund using the City's Storm Drainage Master Plan as a guideline. The Public Works Commission provides general oversight. The Storm Drainage Master Plan was updated 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 \$9.36 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 \$1,257 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 the Public Works Administration, Engineering, and Street Maintenance Divisions.
- ◆ Capital Outlay – Funds have been budgeted in FY 2024-25 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024				PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			STORM DRAINAGE FUND (560)					
4,777,985	5,793,839	6,351,962	00-00-301000	BEGINNING FUND BALANCE		7,314,123		
			REVENUES - (560)					
-	92,420	1,184,838	00-00-331140	Other Grants		-		
2,325,055	2,405,378	2,508,900	00-00-343105	Fees		2,655,660		
112,074	53,810	50,000	00-00-343110	System Development Charge		55,000		
3,737	2,126	4,500	00-00-343120	SDC Admin Fee		4,500		
2,136	1,895	2,000	00-00-385120	Recovery of Bad Debt		2,200		
29,873	181,053	150,000	60-40-371100	Interest Income		185,000		
-	13,800	-	00-00-392100	Proceeds from Sale of Assets		-		
2,472,875	2,750,482	3,900,238	Total			2,902,360	-	-
7,250,860	8,544,321	10,252,200	TOTAL REVENUES & BEGINNING FUND BALANCE			10,216,483	-	-
			MATERIALS AND SERVICES - 7474					
76,902	79,756	100,642	43-3210	City Services-Management		116,984		
559,037	572,867	618,906	43-3230	City Services-Public Works		704,160		
3,070	3,070	3,700	43-3315	Audit Fees		3,700		
9,718	4,992	11,000	43-3690	Contracted Services		40,000		
116,239	120,007	128,714	43-3840	Franchise Fee		113,006		
15,308	10,956	9,000	43-3870	Bad Debt Expense		9,000		
11,902	16,974	17,000	43-3885	Banking Fees		23,000		
287	228	2,000	43-3910	Hardware Non Capital		2,000		
-	12,500	13,200	43-3915	Software Non Capital		-		
32,001	22,684	45,000	43-3920	Technology-Support and Maintenance		45,000		
4,201	-	7,500	43-4515	Supplies		7,500		
11,282	207	16,000	43-4545	General Materials		16,000		
13,759	17,546	15,000	43-4815	Vehicle Maintenance		15,000		
432	-	2,500	43-4830	Equipment Maintenance		2,500		
5,015	10,335	30,000	43-4855	Storm Drainage Maintenance		30,000		
44,667	48,565	74,340	43-5715	Insurance-General Liability		60,600		
903,820	920,687	1,094,502	Total			1,188,450	-	-
			CAPITAL OUTLAY - 7575					
178	165,937	-	43-7015	Buildings and Structures		-		
-	77,392	60,000	43-7020	Equipment Acquisition		-		
553,023	734,109	2,650,000	43-7050	Improvements-Drainage		900,000		
553,201	977,438	2,710,000	Total			900,000	-	-
1,457,021	1,898,125	3,804,502	TOTAL EXPENDITURES			2,088,450	-	-
			INTEREST - 8080					
-	294	-	47-8520	Interest		-		
-	294	-	Total			-	-	-
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,000,000		
5,793,839	6,645,902	5,447,698	UNAPPROPRIATED ENDING FUND BALANCE			7,128,033	-	-
7,250,860	8,544,321	10,252,200	TOTAL EXPENDITURES & ENDING FUND BALANCE			10,216,483	-	-

**TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2024-2025**

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program	1,800,000				
Slurry Seals (Non-Capital)*			250,000		
2025 PMP Design (Capital)			50,000		
Douglas Avenue Repairs (Capital)			250,000		
Overlays (Capital)			1,050,000		
Troost Design			200,000		
ADA Improvements	575,000	575,000			
Misc New Sidewalks	15,000	15,000			
Duck Pond Sidewalk	100,000	100,000			
Open Cut Storm Drainage Repairs					
Susan /Center Storm Pipe Installation	200,000			200,000	
Grandview Storm Pipe Design & Installation	275,000			275,000	
Military Storm at Altamont	125,000			125,000	
Harvard Ave Storm Pipe Design (Ballf to Harrison)	100,000			100,000	
In house Storm Projects					
Stewart Park Drive Bridge	475,000		475,000		
Miscellaneous					
TBD	1,000,000				1,000,000
Misc Storm Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Buildings & Structures - Equipment Storage Equipment					
Sidewalk Construction/Reconstruction	40,000	40,000			
Misc Streetlight/Signal Improvements	10,000	10,000			
Materials & Supplies (M&S) Non-Capital* Projects Total	250,000	0	250,000	0	0
Capital Projects Total	4,665,000	740,000	2,025,000	900,000	1,000,000
PROJECTS TOTAL	4,915,000	740,000	2,275,000	900,000	1,000,000

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

CITY OF ROSEBURG, OREGON
OFF STREET PARKING FUND

RESOURCES

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

In 1980 the City constructed a multi-level parking structure to provide monthly rental parking for downtown employees as well as free customer parking. 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 fiscal years 2022 to 2024, the parking program has not been self-sufficient and has been supplemented with the use of ARPA funds.

Beginning in FY 2022-23, the proceeds of a monthly land lease to U-Haul for use of a city parking lot on NE Stephens are transferred to the Off Street Parking Fund to help support the operations. The annual transfer is \$18,000.

CURRENT 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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>OFF STREET PARKING FUND (510)</u>						
<u>45,238</u>	<u>10,470</u>	<u>4,756</u>	510-00-00-3010	<u>16,134</u>		
			REVENUES - (510)			
9,858	24,876	35,000	00-00-322150	37,000		
36,621	54,360	60,000	00-00-342130	53,000		
(17,921)	-	-	00-00-343000	-		
7,948	8,506	9,500	00-00-343015	10,000		
158	220	200	00-00-371100	700		
115	401	200	00-00-385120	100		
-	21,000	38,000	85-40-391110	18,000		
20,726	-	-	85-40-391283			
<u>57,505</u>	<u>109,363</u>	<u>142,900</u>	Total	<u>118,800</u>	<u>-</u>	<u>-</u>
<u>102,743</u>	<u>119,833</u>	<u>147,656</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>134,934</u>	<u>-</u>	<u>-</u>
ENFORCEMENT DEPARTMENT						
MATERIALS AND SERVICES - 4510						
2,879	5,918	6,000	41-3210	6,000		
240	-	-	41-3310	-		
2,457	2,457	2,600	41-3315	2,600		
49,736	59,486	91,000	41-3690	73,000		
1,506	1,626	1,600	41-4210	1,600		
3,947	455	-	41-4545	-		
10,453	11,418	20,000	41-4810	20,000		
13,647	14,857	16,000	41-5410	20,000		
748	821	950	41-5430	1,000		
60	60	90	41-5435	110		
1,398	1,422	1,500	41-5455	1,570		
5,202	6,165	7,500	41-5720	8,400		
<u>92,273</u>	<u>104,685</u>	<u>147,240</u>	Total Enforcement Department	<u>134,280</u>	<u>-</u>	<u>-</u>
<u>92,273</u>	<u>104,685</u>	<u>147,240</u>	TOTAL EXPENDITURES	<u>134,280</u>	<u>-</u>	<u>-</u>
		416	OPERATING CONTINGENCY - 9091			
-	-	-	60-9010	654		
		-	RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	-	60-9210	-	-	-
<u>10,470</u>	<u>15,148</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>102,743</u>	<u>119,833</u>	<u>147,656</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>134,934</u>	<u>-</u>	<u>-</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 24-25 may include the construction of the taxiway extension project, and construction of fencing and security improvements. These projects are grant funded through the FAA, and the federal government is currently operating under continuing resolutions, so funding is not guaranteed. The City typically applies for grants through the Oregon Department of Aviation to assist with matching funds. The remaining matching funds are provided solely from the Airport Fund.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>AIRPORT FUND (520)</u>							
<u>758,987</u>	<u>849,039</u>	<u>893,219</u>	00-00-301000	BEGINNING FUND BALANCE	<u>1,052,230</u>		
REVENUES - (520)							
78,509	136,216	306,779	00-00-331115	Federal Grants	1,926,779		
3,007	-	99,585	00-00-332320	State Grants	235,628		
6,934	5,432	6,000	00-00-342110	Rental Income-Tie Downs	6,000		
13,107	7,635	10,000	00-00-342115	Fees-Fuel Flow	8,500		
185,679	(27,514)	195,000	00-00-342120	Rental Income-Land Lease	209,300		
205,962	198,165	210,000	00-00-342125	Rental Income-Hangars	209,400		
-	226,555	-	00-00-342133	Lease Revenue	-		
4,954	26,352	24,000	00-00-371100	Interest Income	50,000		
-	185,006	-	00-00-371130	Other Interest Income	-		
2	375	300	00-00-385100	Miscellaneous	3,500		
<u>498,154</u>	<u>758,222</u>	<u>851,664</u>	Total		<u>2,649,107</u>	-	-
<u>1,257,141</u>	<u>1,607,261</u>	<u>1,744,883</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>3,701,337</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.

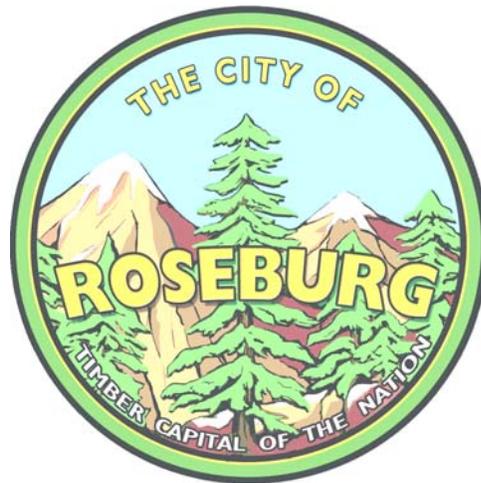
CAPITAL OUTLAY: Funds are budgeted to construct the taxiway extension and construct fencing and security improvements. Projects will utilize Federal Aviation Administration and Oregon Department of Aviation grant funding, if available.

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	102,509	9,615	112,124
2030-2032	324,818	14,741	339,559
TOTAL	\$ 809,354	\$ 84,525	893,879

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</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		
144	451	450	46-3040	Dues and Subscriptions	450		
17,812	15,000	22,003	46-3210	City Services-Management	23,808		
93,173	95,748	97,722	46-3230	City Services-Public Works	104,239		
-	950	5,000	46-3310	Professional Services-Legal	5,000		
6,139	6,139	7,200	46-3315	Professional Services-Audit	7,200		
-	3,816	-	46-3330	Professional Services-Technical	-		
15,948	15,630	16,300	46-3630	Contracted Services	23,500		
360	360	380	46-3940	Technology/DSL/Website	380		
2,292	2,298	3,200	46-4545	Materials and Supplies	3,328		
22,096	32,180	31,500	46-4810	Building and Grounds Maintenance	32,760		
14,806	14,990	21,000	46-5410	Utilities-Power	24,150		
4,199	4,396	7,800	46-5430	Utilities-Water	8,190		
1,380	1,380	1,610	46-5435	Utilities-Sewer	1,700		
33,546	34,118	37,000	46-5455	Utilities-Storm Drainage	37,800		
271	289	300	46-5710	Insurance-Automobile	1,051		
6,948	7,815	9,440	46-5715	Insurance-General Liability	9,195		
5,733	7,258	7,200	46-5720	Insurance-Property	10,930		
143	268	350	46-5790	Insurance-Miscellaneous	350		
<u>225,190</u>	<u>243,086</u>	<u>270,155</u>	Total		<u>295,731</u>	-	-
<u>225,190</u>	<u>243,086</u>	<u>270,155</u>	TOTAL OPERATIONS		<u>295,731</u>	-	-



CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>AIRPORT FUND (520)</u>						
			CAPITAL OUTLAY - 7575			
38,855	8,592	262,767	46-7035	Improvements-Airport Projects	-	
32,014	139,805	316,089	46-7063	Improvements-Grants	2,152,241	
<u>70,869</u>	<u>148,397</u>	<u>578,856</u>	TOTAL CAPITAL OUTLAY		<u>2,152,241</u>	<u>-</u>
			DEBT SERVICE - 8080			
87,877	86,655	90,404	47-8515	Airport-Principal	94,038	
24,166	22,194	20,250	47-8555	Airport-Interest	18,215	
<u>112,043</u>	<u>108,849</u>	<u>110,654</u>	TOTAL DEBT SERVICE		<u>112,253</u>	<u>-</u>
<u>408,102</u>	<u>500,332</u>	<u>959,665</u>	TOTAL EXPENDITURES		<u>2,560,225</u>	<u>-</u>
			OPERATING CONTINGENCY - 9091			
-	-	785,218	60-9010		1,141,112	
<u>849,039</u>	<u>1,106,929</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	<u>-</u>
<u>1,257,141</u>	<u>1,607,261</u>	<u>1,744,883</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>3,701,337</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 with 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 for the future.

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>	SUMMARY	<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>		
			<u>WATER SERVICE FUND (530)</u>					
			RESOURCES:					
7,045,287	7,238,267	8,047,039	Charges for Services	7,565,680	-	-		
61,325	270,872	210,000	Interest	400,000	-	-		
-	953	-	Reimbursements	500	-	-		
250	14,003	-	Proceeds from Sale of Assets	5,000	-	-		
12,018	18,366	7,500	Miscellaneous	15,000	-	-		
<hr/> 7,118,880	<hr/> 7,542,461	<hr/> 8,264,539	Total Operating Revenues	<hr/> 7,986,180	<hr/> -	<hr/> -		
12,312,047	10,529,556	9,525,509	Beginning Fund Balance	7,966,325	-	-		
<hr/> <u>19,430,927</u>	<hr/> <u>18,072,017</u>	<hr/> <u>17,790,048</u>	TOTAL RESOURCES	<hr/> <u>15,952,505</u>	<hr/> <u>-</u>	<hr/> <u>-</u>		
			REQUIREMENTS:					
			Operating Budget					
1,832,067	1,912,399	2,095,591	Personnel Services	2,225,699	-	-		
2,619,941	2,923,113	3,309,247	Materials and Services	4,017,822	-	-		
<hr/> 4,452,008	<hr/> 4,835,512	<hr/> 5,404,838	Total Operating Budget	<hr/> 6,243,521	<hr/> -	<hr/> -		
4,449,363	3,619,714	6,260,000	Capital Outlay	3,981,825	-	-		
<hr/> 8,901,371	<hr/> 8,455,226	<hr/> 11,664,838	Total Expenditures	<hr/> 10,225,346	<hr/> -	<hr/> -		
-	294	-	Interest	-	-	-		
-	-	1,000,000	Operating Contingency	1,000,000	-	-		
10,529,556	9,616,497	5,125,210	Unappropriated Ending Fund Balance	4,727,159	-	-		
<hr/> <u>19,430,927</u>	<hr/> <u>18,072,017</u>	<hr/> <u>17,790,048</u>	TOTAL REQUIREMENTS	<hr/> <u>15,952,505</u>	<hr/> <u>-</u>	<hr/> <u>-</u>		
			OPERATING BUDGET BY DEPARTMENT					
1,188,628	1,295,699	1,418,532	Production Department	1,518,325	-	-		
1,342,023	1,587,297	1,737,919	Transmission and Distribution	1,846,964	-	-		
1,921,357	1,952,516	2,248,387	Administration Department	2,878,232	-	-		
<hr/> 4,452,008	<hr/> 4,835,512	<hr/> 5,404,838	TOTAL OPERATING BUDGET BY DEPARTMENT	<hr/> 6,243,521	<hr/> -	<hr/> -		

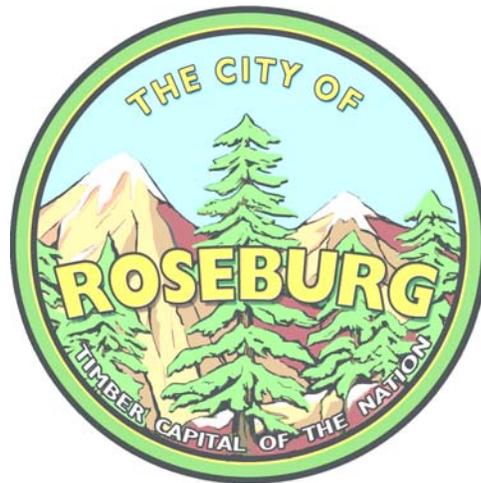
CITY OF ROSEBURG, OREGON
WATER SERVICE FUND

RESOURCES

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

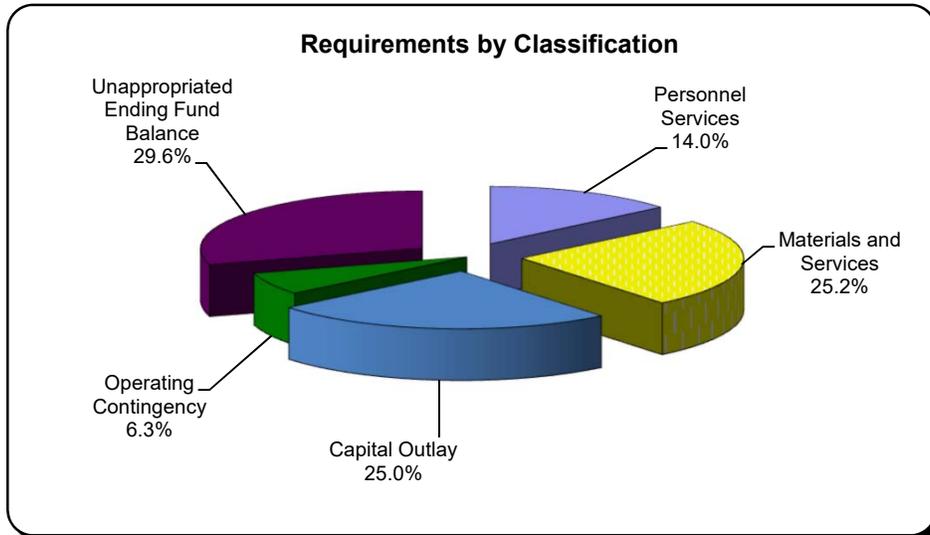
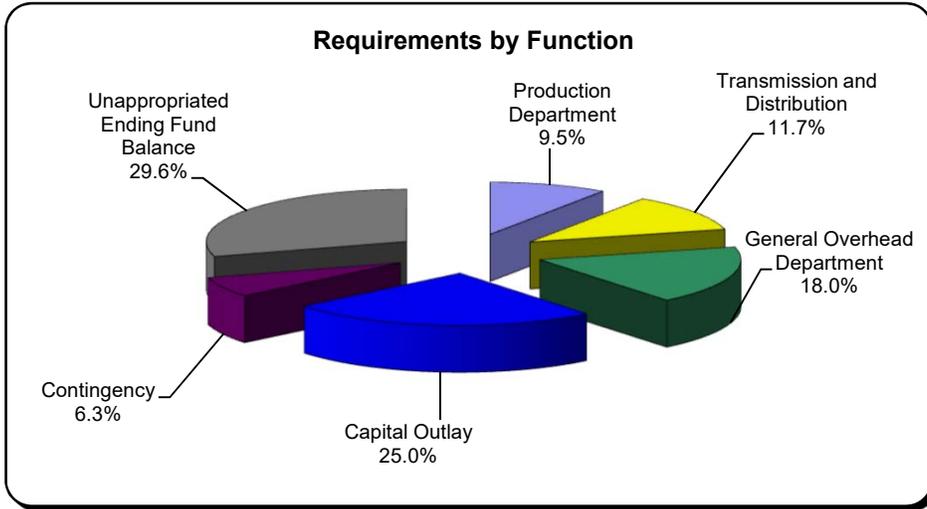
- ◆ Beginning Fund Balance - FY 2024-25 Beginning Fund Balance is projected to be lower than the previous fiscal year due to the completion of major capital improvement projects in FY 24.
- ◆ Charges for Service - Revenues shown are estimates of what actual receipts will be considering the increase in the number of services, actual rates of collection, and other factors.
- ◆ Connection Fees - This fee reflects the average cost of connecting 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. It complies with Oregon Revised Statutes.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024				PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			WATER FUND (530)					
12,312,047	10,529,556	9,525,509	00-00-301000	BEGINNING FUND BALANCE		7,966,325		
			REVENUES - (530)					
19,500	6,000	20,500	00-00-342120	Rental Income		21,000		
-	14,521	-	00-00-342133	Lease Revenue		-		
4,192,038	4,204,731	4,885,525	00-00-343210	Charges-Residential Service		4,432,630		
2,040,227	2,060,134	2,184,164	00-00-343220	Charges-Commercial Service		2,205,680		
393,124	385,732	417,550	00-00-343230	Charges-Public Service		418,560		
42,142	34,386	55,000	00-00-343235	Charges-Bulk Water		49,110		
91,116	91,033	95,300	00-00-343240	Charges-Public Fire Protect		89,800		
102,080	88,183	90,000	00-00-343245	Charges-Delinquent Fee		83,000		
24,315	21,135	25,000	00-00-343250	Charges-Turn on		22,110		
(110,846)	116,522	-	00-00-343255	Unbilled Revenue		-		
40,230	31,858	40,000	00-00-343260	Connection Fees		37,000		
150,514	126,436	175,000	00-00-343270	System Development Charges		150,000		
7,869	4,417	6,000	00-00-343285	SDC Admin Fees		4,000		
52,814	52,790	53,000	00-00-343290	Dixonville Surcharge		52,790		
164	389	-	00-00-343310	Charges-Contractor O.A.R.'s		-		
61,325	262,904	210,000	00-00-371100	Interest Income		400,000		
-	7,968	-	00-00-371130	Other Interest Income		-		
6,111	13,126	2,500	00-00-385100	Miscellaneous		10,000		
5,907	5,240	5,000	00-00-385120	Recovery of Bad Debt		5,000		
250	14,003	-	00-00-392100	Proceeds From Asset Sales		5,000		
-	953	-	99-40-392300	Reimbursements Insurance		500	-	-
<u>7,118,880</u>	<u>7,542,461</u>	<u>8,264,539</u>	TOTAL REVENUES			<u>7,986,180</u>	-	-
<u>19,430,927</u>	<u>18,072,017</u>	<u>17,790,048</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>15,952,505</u>	-	-



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 currently produces an average of about 3.33 million gallons per day (MGD). Peak day water production in 2023 was 8.3 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, seven-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>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>
	6.0	6.0	6.0	6.0

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>				<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>WATER FUND (530) - PRODUCTION DEPARTMENT</u>								
PERSONNEL SERVICES - 6010								
439,062	442,213	465,944		Salaries and Wages	495,188	-	-	
337,542	356,999	389,438		Employee Benefits	405,217	-	-	
<u>776,604</u>	<u>799,212</u>	<u>855,382</u>	Total		<u>900,405</u>	<u>-</u>	<u>-</u>	
MATERIALS AND SERVICES - 6010								
2,792	2,037	4,000	41-3010	Lodging and Registration	3,000			
150	22	1,000	41-3015	Meals and Mileage	750			
355	870	2,000	41-3040	Dues and Subscriptions	1,200			
19,802	37,801	30,000	41-3690	Contracted Services Miscellaneous	31,200			
14,006	12,714	15,000	41-3850	Water and Bacterial Analysis	15,600			
937	170	1,000	41-3910	Hardware Non Capital	1,040			
2,262	-	-	41-3920	Technology-Support and Maintenance	-			
1,954	2,051	2,000	41-4210	Telephone Communications	2,080			
161	132	250	41-4215	Cellular Phone	260			
316	145	500	41-4510	Office Supplies	520			
4,652	1,779	5,000	41-4525	Materials & Supplies-Pumping	5,200			
104,376	150,508	175,000	41-4540	Chemicals/Wholesale Water	182,000			
74	-	-	41-4545	General Materials	-			
-	-	-	41-4555	Safety Equipment and Supplies	150			
8,054	11,036	15,000	41-4570	Materials and Supplies-Treatment	12,000			
200	-	500	41-4580	Office Equipment/Furniture	520			
25,508	24,878	25,000	41-4810	Building and Grounds Maintenance	26,000			
51	458	500	41-4815	Vehicle Expense-Maintenance	300			
734	636	1,500	41-4820	Vehicle Expense-Fuel	700			
12,156	9,388	15,000	41-4830	Equipment Maintenance	15,600			
978	1,367	1,000	41-5120	Uniforms	900			
206,211	231,457	260,000	41-5410	Utilities-Power	310,000			
5,474	8,286	7,900	41-5430	Utilities- Water	7,900			
360	360	500	41-5435	Utilities-Sewer	500			
461	392	500	41-5440	Utilities-Garbage Service	500			
<u>412,024</u>	<u>496,487</u>	<u>563,150</u>	Total		<u>617,920</u>	<u>-</u>	<u>-</u>	
<u>1,188,628</u>	<u>1,295,699</u>	<u>1,418,532</u>	TOTAL WATER PRODUCTION DEPARTMENT			<u>1,518,325</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 maintaining the system and installing new services and meters.

The transmission and distribution department focused on meter replacement and leak detection. The goal for the 2024-25 fiscal year is to continue with these activities.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>WATER FUND (530) -TRANSMISSION & DISTRIBUTION DEPARTMENT</u>							
PERSONNEL SERVICES - 6510							
603,882	627,573	685,356		Salaries and Wages	745,145	-	-
451,581	485,614	554,853		Employee Benefits	580,149	-	-
<u>1,055,463</u>	<u>1,113,187</u>	<u>1,240,209</u>	Total		<u>1,325,294</u>	-	-
MATERIALS AND SERVICES - 6510							
2,350	1,586	5,000	41-3010	Lodging and Registration	5,500		
260	133	750	41-3015	Meals and Mileage	750		
1,892	1,522	2,300	41-3040	Dues and Subscriptions	2,200		
1,960	1,778	2,000	41-3350	Professional Services	2,000		
50,343	65,367	85,000	41-3630	Contracted Services	70,000		
503	514	600	41-3690	Miscellaneous	21,400		
-	-	2,000	41-3910	Hardware Non Capital	2,000		
400	-	-	41-3920	Technology-Support and Maintenance	-		
788	1,503	1,260	41-4210	Telephone Communications	1,300		
4,794	4,678	4,500	41-4215	Cellular Phone	4,800		
3,591	10,595	4,500	41-4225	Communications-Telemetry	3,750		
116	314	500	41-4510	Office Supplies	500		
11,488	8,257	7,500	41-4515	Equipment Non Capital	7,500		
149	364	800	41-4530	Materials-O.A.R.'S	800		
(44,246)	59,271	50,000	41-4545	Materials and Supplies	52,000		
-	-	-	41-4555	Safety Equipment and Supplies	3,000		
159	525	1,000	41-4580	Office Equipment and Furniture	1,000		
7,596	9,917	15,000	41-4810	Building and Grounds Maintenance	15,600		
9,425	14,836	15,000	41-4815	Vehicle Expense-Maintenance	15,600		
23,703	34,599	40,000	41-4820	Vehicle Expense-Fuel	41,600		
6,557	5,739	6,000	41-4825	Vehicle Expense-Tires	6,000		
16,008	2,032	5,000	41-4830	Equipment Maintenance-Pump Stations	5,000		
34,440	80,419	80,000	41-4860	Replacement Services and Meters	83,200		
15,803	27,480	25,000	41-4861	New Services and Meters	26,000		
58,304	55,718	50,000	41-4865	Patching	52,000		
5,295	5,352	6,000	41-5120	Uniforms	6,200		
58,819	62,635	68,000	41-5410	Utilities-Power	71,300		
7,120	10,277	10,500	41-5420	Utilities-Natural Gas	10,500		
1,898	1,462	1,700	41-5430	Utilities-Water	1,770		
787	787	900	41-5435	Utilities-Sewer	1,150		
1,166	1,272	1,500	41-5440	Utilities-Garbage	1,450		
5,092	5,178	5,400	41-5455	Utilities-Storm Drainage	5,800		
<u>286,560</u>	<u>474,110</u>	<u>497,710</u>	Total		<u>521,670</u>	-	-
<u>1,342,023</u>	<u>1,587,297</u>	<u>1,737,919</u>	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT		<u>1,846,964</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. Funding for a Water Master Plan update is budgeted in the FY 24/25 budget and accounts for the large increase.

Franchise Fee - This franchise fee is paid to the City General Fund and is based on approximately 5% of the fund's gross sales.

CITY OF ROSEBURG, OREGON

<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>WATER FUND (530)-ADMINISTRATION DEPARTMENT</u>							
MATERIALS AND SERVICES - 6810							
4,553	4,680	5,000	41-3040	Dues and Subscriptions	5,500		
495,145	526,358	539,624	41-3210	City Services-Management	637,507		
776,440	795,649	821,955	41-3230	City Services-Public Works	880,473		
6,755	6,755	7,700	41-3315	Audit Services	7,700		
3,005	-	150,000	41-3330	Technical Services	600,000		
1,647	1,978	2,000	41-3690	Contracted Services	6,000		
332,524	333,365	379,197	41-3840	Franchise Fee	395,312		
73,342	41,947	40,000	41-3870	Bad Debts Allowance	38,000		
34,809	48,386	47,000	41-3885	Banking Fees	65,000		
-	-	7,000	41-3910	Hardware Non Capital	5,000		
-	-	15,000	41-3915	Software Non Capital	2,000		
83,369	70,558	90,000	41-3920	Technology-Support and Maintenance	90,000		
9,878	11,101	12,000	41-4510	Office Supplies	8,000		
35,744	39,082	39,900	41-4520	Postage	39,500		
4,012	3,913	4,725	41-4820	Vehicle Expense-Fuel	4,200		
-	-	1,500	41-4825	Vehicle Tires	1,500		
76	265	-	41-4830	Equipment Maintenance	6,000		
6,881	6,842	10,502	41-5710	Insurance-Automobile	6,250		
28,923	31,493	39,412	41-5715	Insurance-General Liability	35,025		
20,531	25,040	29,500	41-5720	Insurance-Property	40,545		
2,796	3,361	4,366	41-5740	Insurance-Equipment	2,774		
927	1,743	2,006	41-5790	Insurance-Miscellaneous	1,946		
<u>1,921,357</u>	<u>1,952,516</u>	<u>2,248,387</u>	Total		<u>2,878,232</u>	<u>-</u>	<u>-</u>
<u>1,921,357</u>	<u>1,952,516</u>	<u>2,248,387</u>	TOTAL ADMINISTRATION DEPARTMENT		<u>2,878,232</u>	<u>-</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 2024-25 is listed in 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 2024-25 budget includes the replacement of mains, as listed in Table W-1.

Improvements-New Mains & Transmission Mains: Funds for the construction of new mains are reserved for undetermined projects to be done in conjunction with streets under construction. Transmission main expenditures include funds to continue the replacement of the 24" transmission main from Newton Creek Drive to Garden Valley Road.

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. The proposed improvements are itemized in Table W-1.

Improvements-Reservoir: Projects include improvements to the reservoirs and pump stations within the system. The proposed improvements are itemized in 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 2024-2025**

Account	Account Name	Project	Description	Subtotal
7010	Land	Minor Property and Easements	As needed	\$5,000
7015	Buildings and Structures			
Total				\$0
7020	Equipment			
		SCADA Servers		\$30,000
Total				\$30,000
7030	Water Vehicles			
		Pickup Truck		\$45,000
		1 Ton Cab & Chassis		\$65,000
Total				\$110,000
7055	Mapping			
		GIS/Mapping	Mapping	\$0
Total				\$0
7057	Improvements-Main Replacements			
		Stephens	Construction	\$2,000,000
		Stephens	CM Services	\$20,000
		Jackson/Commercial	Design	\$86,825
Total				\$2,106,825
7061	Improvements-New Mains			
		None Planned		
Total				\$0
7065	Plant Improvements			
		Misc Plant Improvements		\$50,000
Total				\$50,000
7066	Improvements-Reservoir			
		Misc.	TBD	\$25,000
Total				\$25,000
7067	Transmission Main			
		24" Isabell to Newton Creek	Construction & CM	\$1,305,000
		24" Newton Creek to GV	Design	\$350,000
Total				\$1,655,000
7070	LID Mains-Contractors	None Planned		\$0
7075	Contractor Advance Projects	Improvements reimbursed by developers		\$0
TOTAL WATER FUND CAPITAL				\$3,981,825

CITY OF ROSEBURG, OREGON

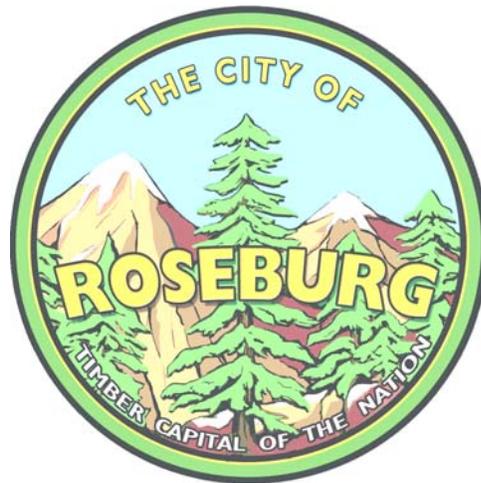
<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>		<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>WATER FUND (530)</u>						
			CAPITAL OUTLAY - 7575			
-	-	5,000	41-7010 Land	5,000		
41,746	220,122	-	41-7015 Buildings and Structures	-		
8,000	66,792	160,000	41-7020 Equipment	30,000		
-	46,947	-	41-7030 Water Vehicles	110,000		
1,177,367	100,628	1,200,000	41-7057 Improvements-Main Replacement	2,106,825		
-	91,854	-	41-7061 Improvements-New Mains	-		
215,413	2,272,737	150,000	41-7065 Plant Improvements	50,000		
24,412	20,843	125,000	41-7066 Improvements-Reservoir	25,000		
2,982,425	799,791	4,620,000	41-7067 Transmission Main	1,655,000		
<u>4,449,363</u>	<u>3,619,714</u>	<u>6,260,000</u>	Total	<u>3,981,825</u>	<u>-</u>	<u>-</u>
<u>8,901,371</u>	<u>8,455,226</u>	<u>11,664,838</u>	TOTAL EXPENDITURES	<u>10,225,346</u>	<u>-</u>	<u>-</u>
			INTEREST - 8080			
-	294	-	47-8520 Interest	-		
<u>-</u>	<u>294</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>
			OPERATING CONTINGENCY - 9091			
-	-	1,000,000	530-9091-60-9010	1,000,000		
<u>10,529,556</u>	<u>9,616,497</u>	<u>5,125,210</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>4,727,159</u>		
<u>19,430,927</u>	<u>18,072,017</u>	<u>17,790,048</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>15,952,505</u>	<u>-</u>	<u>-</u>

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INTERNAL SERVICE FUND

Workers' Compensation Fund 136-138



CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

The City's Workers' Compensation program is currently in a state of transition. On October 1, 2023, the City moved from self-insurance to a fully insured plan through SAIF Corporation. From October 1, 2023 forward, premiums for the SAIF policy will be collected through charges to each department according to class code and will not be financed through the Workers' Compensation Fund.

Any active claims or emerging claims that have occurred between October 1, 1987 and September 30, 2023 will continue to be administered through the self-insurance model and accounted for in the Workers' Compensation Fund. The Workers' Compensation Fund will continue to be used to account for the financing of any self-insured workers' compensation costs. Self-insured Workers' Compensation Fund expenditures will include claims and administrative costs, safety and wellness equipment and training, and bond premium. For longer term planning, the City is exploring a loss portfolio transfer, or a way to shift the liability for those older claims through a reinsurer.

The program instituted by the City will continue to effectively manage claims, both through internal efforts and through the benefit of safety resources and services provided by SAIF, and continue to rely on the active participation of our safety and wellness committees.

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 have been done by a contracted professional. The most recent review was completed in December 2022 for the fund as of June 30, 2022. Historically, actuarial reviews have been conducted every two years to ensure that the fund remains appropriately funded and actuarially sound. With the reduced liability and usage of the fund, actuarial reviews will be conducted less frequently.

RESOURCES

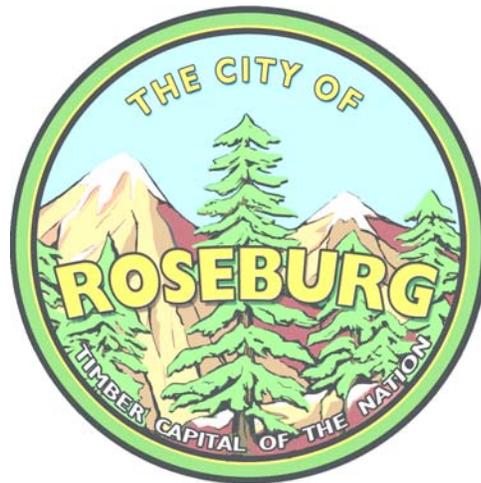
- ◆ Beginning Fund Balance – This is the estimated carryover available to the fund at the end of the current fiscal year.
- ◆ Interdepartmental Charges – Charges to departments have historically been based on a state generated manual for workers' compensation premiums as determined by the Department 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. Interdepartmental charges will not be administered this budget cycle due to the reduced requirements for this fund.
- ◆ 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 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>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ADOPTED</u> <u>2023-2024</u>			<u>PROPOSED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2024-2025</u>	<u>ADOPTED</u> <u>2024-2025</u>
<u>WORKER'S COMPENSATION (610)</u>							
<u>968,068</u>	<u>937,890</u>	<u>782,139</u>	00-00-301000	BEGINNING FUND BALANCE	<u>703,876</u>		
REVENUES - (610)							
183,787	186,028	209,750	00-00-341000	Interdept Charges-General	-		
16,214	13,970	15,710	00-00-341153	Interdept Charges-Water	-		
4,820	21,274	20,000	00-00-371100	Interest Income	25,000		
63	-	-	00-00-385100	Miscellaneous	-		
24,690	8,310	-	00-00-392300	Reimbursements	-		
<u>229,574</u>	<u>229,582</u>	<u>245,460</u>	Total		<u>25,000</u>	-	-
<u>1,197,642</u>	<u>1,167,472</u>	<u>1,027,599</u>	TOTAL REVENUES & BEGINNING FUND BALANCE		<u>728,876</u>	-	-
MATERIALS AND SERVICES - 7474							
5,396	3,638	4,000	41-3045	Wellness and Training	5,000		
-	1,719	9,000	41-3050	Safety and Training	3,000		
20,288	19,700	19,721	41-3210	City Services-Management	23,670		
15,337	23,375	18,000	41-3630	Contracted Services	13,000		
122,717	222,044	260,000	41-3855	Workers' Compensation	260,000		
96,014	116,615	128,370	41-5730	Insurance	50,000		
<u>259,752</u>	<u>387,091</u>	<u>439,091</u>	Total		<u>354,670</u>	-	-
<u>259,752</u>	<u>387,091</u>	<u>439,091</u>	TOTAL EXPENDITURES		<u>354,670</u>	-	-
OPERATING CONTINGENCY - 9091							
-	-	588,508	60-9010		374,206		
<u>937,890</u>	<u>780,381</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>-</u>	-	-
<u>1,197,642</u>	<u>1,167,472</u>	<u>1,027,599</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE		<u>728,876</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 1st each year. Subsequent to adoption, Council may make changes throughout the year.

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

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

Permanent Tax Rate. Under Measure 50, each local government was assigned a permanent tax rate limit per \$1,000 of assessed value equal to what tax rate was in place in fiscal year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Roseburg is \$8.4774 per \$1,000 of assessed value.

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

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

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

Revenues. Monies received or anticipated by the City.

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

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

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

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

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

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

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

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

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

GLOSSARY, continued

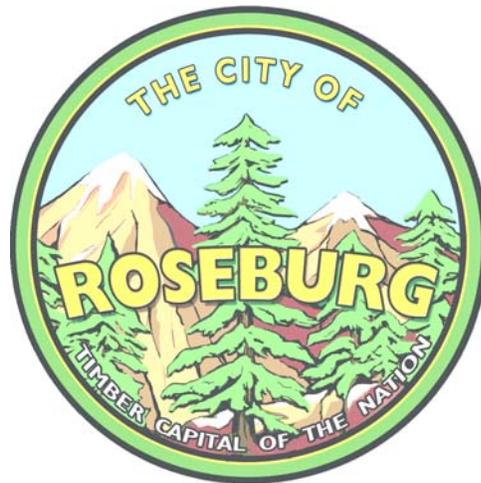
Transfers. Amounts distributed from one fund to finance activities in another fund. Transfers are shown as a requirement in the originating fund and a resource in the receiving fund.

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

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

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

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



CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX

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

The City of Roseburg employees include 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. A 5% COLA is budgeted for this group of employees for the 2024-25 Fiscal Year.

Contracts with the IAFF and IBEW groups run through June 30, 2026 and 5% COLA increases have been negotiated and budgeted for each contract for the 2024-25 year. The contract with RPEA employees is currently being negotiated. An estimated 5% increase has been budgeted for this group.

All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in place. Since merit increases are granted on the employee's anniversary of hire or promotion date, the annual salaries listed in the budget document will not always be a simple multiple of 12. Any necessary changes in salary or position during a budget year

CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX

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.

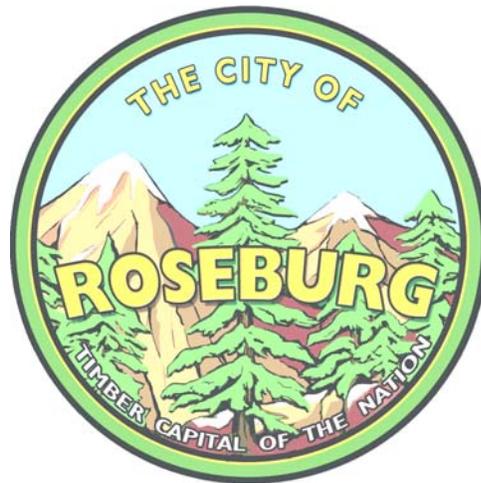
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Human Resources Director and the current contracted City benefits agent, Rich Allm of WHA Insurance, have continued the City's long history of working 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, 2024

Adjusted by 5% over 2023 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	6157 25.3722	6466 26.6447	6790 27.9798	7130 29.3824	7487 30.8525
1%	6219 25.6277	6530 26.9098	6859 28.2642	7201 29.6765	7562 31.1610
2%	6281 25.8832	6594 27.1749	6925 28.5390	7273 29.9705	7637 31.4695
3%	6343 26.1386	6659 27.4400	6994 28.8233	7343 30.2597	7713 31.7828
4%	6404 26.3893	6724 27.7099	7061 29.0981	7417 30.5633	7789 32.0961
5%	6466 26.6447	6789 27.9750	7129 29.3776	7486 30.8477	7862 32.3997
6%	6528 26.9002	6853 28.2401	7198 29.6620	7558 31.1466	7938 32.7130
7%	6589 27.1508	6918 28.5100	7266 29.9416	7630 31.4406	8012 33.0167
8%	6651 27.4063	6983 28.7751	7334 30.2211	7702 31.7394	8088 33.3300
9%	6711 27.6569	7046 29.0354	7400 30.4959	7772 32.0286	8162 33.6337
10%	6773 27.9124	7113 29.3102	7469 30.7802	7844 32.3226	8237 33.9421
11%	6834 28.1630	7177 29.5752	7537 31.0598	7915 32.6166	8311 34.2506
12%	6896 28.4185	7241 29.8403	7604 31.3345	7986 32.9107	8386 34.5591
13%	6957 28.6691	7306 30.1054	7673 31.6189	8059 33.2095	8461 34.8676
14%	7020 28.9294	7370 30.3705	7741 31.8985	8128 33.4939	8537 35.1809
15%	7081 29.1800	7435 30.6405	7807 32.1732	8199 33.7879	8611 35.4845
16%	7143 29.4355	7500 30.9056	7878 32.4624	8271 34.0819	8686 35.7930
17%	7205 29.6909	7564 31.1707	7945 32.7420	8343 34.3807	8759 36.0966
18%	7267 29.9464	7630 31.4406	8012 33.0167	8414 34.6748	8835 36.4099
19%	7328 30.1970	7694 31.7057	8079 33.2914	8485 34.9640	8912 36.7232

Fire Prevention	6921 39.9275	7268 41.9317	7631 44.0235	8013 46.2301	8414 48.5447
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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, 2024**

Adjusted by 5% over 2023 pursuant to collective bargaining agreement

	F02-06	F03-06
PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	7938 32.7130	8584 35.3737
1%	8017 33.0360	8669 35.7255
2%	8096 33.3637	8755 36.0774
3%	8176 33.6915	8841 36.4340
4%	8254 34.0144	8927 36.7859
5%	8335 34.3470	9013 37.1426
6%	8414 34.6748	9099 37.4944
7%	8492 34.9929	9185 37.8511
8%	8571 35.3206	9271 38.2030
9%	8652 35.6532	9357 38.5596
10%	8729 35.9713	9444 38.9163
11%	8810 36.3039	9527 39.2585
12%	8889 36.6317	9613 39.6152
13%	8968 36.9546	9700 39.9719
14%	9048 37.2872	9786 40.3286
15%	9128 37.6149	9872 40.6804
16%	9207 37.9427	9957 41.0323
17%	9286 38.2656	10044 41.3890
18%	9365 38.5934	10129 41.7408
19%	9445 38.9211	10216 42.0975

- 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

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MASTER
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 - 07-01-24 5% INCREASE OVER 2023													
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	\$4,110	\$4,213	\$4,318	\$4,426	\$4,537	\$4,650	\$4,766	\$4,886	\$5,008	\$5,133	\$5,261	
		\$23,7127	\$24,3055	\$24,9131	\$25,5360	\$26,1744	\$26,8287	\$27,4994	\$28,1869	\$28,8916	\$29,6139	\$30,3542	
2	Acct Tech Payroll Technician Admin Staff Asst.	\$4,462	\$4,573	\$4,688	\$4,805	\$4,925	\$5,048	\$5,174	\$5,304	\$5,436	\$5,572	\$5,712	
		\$25,7417	\$26,3853	\$27,0449	\$27,7210	\$28,4141	\$29,1244	\$29,8525	\$30,5989	\$31,3638	\$32,1479	\$32,9516	
3	Court Supervisor	\$4,839	\$4,960	\$5,084	\$5,211	\$5,341	\$5,475	\$5,612	\$5,752	\$5,896	\$6,043	\$6,194	
		\$27,9171	\$28,6150	\$29,3304	\$30,0637	\$30,8153	\$31,5856	\$32,3753	\$33,1847	\$34,0143	\$34,8646	\$35,7363	
4	Police, Fire, PW Staff Asst. Civil Engineer I, Payroll/Accts Receivables	\$5,327	\$5,460	\$5,597	\$5,737	\$5,880	\$6,027	\$6,178	\$6,332	\$6,491	\$6,653	\$6,819	
		\$30,7349	\$31,5033	\$32,2909	\$33,0981	\$33,9256	\$34,7737	\$35,6431	\$36,5341	\$37,4475	\$38,3837	\$39,3433	
5	Communications Spec.	\$5,698	\$5,840	\$5,986	\$6,136	\$6,289	\$6,446	\$6,608	\$6,773	\$6,942	\$7,116	\$7,294	
		\$32,8721	\$33,6939	\$34,5362	\$35,3996	\$36,2846	\$37,1918	\$38,1216	\$39,0746	\$40,0515	\$41,0527	\$42,0791	
6	Accountant Info Technician	\$6,182	\$6,336	\$6,495	\$6,657	\$6,823	\$6,994	\$7,169	\$7,348	\$7,532	\$7,720	\$7,913	
		\$35,6644	\$36,5561	\$37,4700	\$38,4067	\$39,3669	\$40,3510	\$41,3598	\$42,3938	\$43,4537	\$44,5400	\$45,6535	
7	Lead Accountant Civil Engineer II Superintendent	\$6,709	\$6,876	\$7,048	\$7,225	\$7,405	\$7,590	\$7,780	\$7,975	\$8,174	\$8,378	\$8,588	
		\$38,7049	\$39,6725	\$40,6643	\$41,6809	\$42,7229	\$43,7910	\$44,8858	\$46,0079	\$47,1581	\$48,3371	\$49,5455	
8	Park & Rec manager Senior Planner Airport Director	\$7,275	\$7,457	\$7,644	\$7,835	\$8,031	\$8,231	\$8,437	\$8,648	\$8,864	\$9,086	\$9,313	
		\$41,9743	\$43,0236	\$44,0992	\$45,2017	\$46,3317	\$47,4900	\$48,6773	\$49,8942	\$51,1416	\$52,4201	\$53,7306	
9	Civil Engineer III, Deputy Fire Marshal, IT Manager, Design/Construction Manager	\$7,893	\$8,090	\$8,292	\$8,500	\$8,712	\$8,930	\$9,153	\$9,382	\$9,617	\$9,857	\$10,103	
		\$45,5362	\$46,6747	\$47,8415	\$49,0376	\$50,2635	\$51,5201	\$52,8081	\$54,1283	\$55,4815	\$56,8685	\$58,2902	
10	Fire Marshal Library Director	\$8,561	\$8,775	\$8,994	\$9,219	\$9,450	\$9,686	\$9,928	\$10,176	\$10,431	\$10,691	\$10,959	
		\$49,3908	\$50,6256	\$51,8912	\$53,1885	\$54,5182	\$55,8812	\$57,2782	\$58,7102	\$60,1779	\$61,6824	\$63,2244	
11	City Engineer Managing Engineer City Recorder Human Res Director	\$9,294	\$9,526	\$9,765	\$10,009	\$10,259	\$10,515	\$10,778	\$11,048	\$11,324	\$11,607	\$11,897	
		\$53,6207	\$54,9612	\$56,3352	\$57,7436	\$59,1872	\$60,6669	\$62,1836	\$63,7382	\$65,3316	\$66,9649	\$68,6390	
12	Com Devel Director Finance Director Asst. City Mngr/City Recorder	\$10,087	\$10,339	\$10,597	\$10,862	\$11,134	\$11,412	\$11,698	\$11,990	\$12,290	\$12,597	\$12,912	
		\$58,1940	\$59,6489	\$61,1401	\$62,6686	\$64,2353	\$65,8412	\$67,4872	\$69,1744	\$70,9038	\$72,6764	\$74,4933	
13	Fire Chief Police Chief Public Works Director	\$10,938	\$11,211	\$11,492	\$11,779	\$12,073	\$12,375	\$12,685	\$13,002	\$13,327	\$13,660	\$14,001	
		\$63,1045	\$64,6821	\$66,2992	\$67,9566	\$69,6556	\$71,3969	\$73,1819	\$75,0114	\$76,8867	\$78,8089	\$80,7791	
14	Police Sergeant							\$9,405	\$9,641	\$9,882	\$10,129	\$10,382	
								\$54,2631	\$55,6197	\$57,0102	\$58,4355	\$59,8963	
15	Battalion Chief							\$9,405	\$9,641	\$9,882	\$10,129	\$10,382	
								\$54,2631	\$55,6197	\$57,0102	\$58,4355	\$59,8963	
16	Police Lieutenant							\$10,101	\$10,354	\$10,612	\$10,878	\$11,150	
								\$58,2767	\$59,7336	\$61,2270	\$62,7577	\$64,3266	
17	Police Captain Assistant Fire Chief							\$11,109	\$11,387	\$11,671	\$11,963	\$12,262	
								\$64,0904	\$65,6927	\$67,3350	\$69,0184	\$70,7438	

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

POSITION	ACTUAL 2021/22	ACTUAL 2022/23	ADOPTED 2023/24	PROJECTED 2023/24	BUDGETED 2024/25
City Manager	167,130	175,295	175,030	179,920	188,742
Police Chief	147,960	152,400	158,496	160,020	168,024
Public Works Director	158,128	124,766	133,610	135,096	145,669
Fire Chief	162,125	144,978	145,980	147,384	158,624
Assistant City Manager/City Recorder	122,636	144,692	119,486	117,489	121,108
Finance Director	133,608	141,024	146,160	148,056	155,436
Human Resources Director	126,192	129,960	134,664	136,440	143,244
Community Development Director	122,592	129,402	137,430	139,230	149,802
Library Director	102,360	108,060	115,188	116,304	122,124

IBEW SALARY PLAN - JULY 2024

Adjusted by 5% over 2023/2024 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff	3185	3344	3511	3687	3871	4065
	Custodian	18.3761	19.2920	20.2588	21.2702	22.3324	23.4519
2		3344	3511	3687	3871	4065	4268
		19.2920	20.2588	21.2702	22.3324	23.4519	24.6223
3	Account Clerk I, Court Clerk I, Department Secretary	3511	3687	3871	4065	4268	4482
		20.2588	21.2702	22.3324	23.4519	24.6223	25.8562
4		3687	3871	4065	4268	4482	4705
		21.2702	22.3324	23.4519	24.6223	25.8562	27.1475
5	Account Clerk II, Court Clerk II Department Technician Maintenance I Circulation Supervisor	3871	4065	4268	4482	4705	4940
		22.3324	23.4519	24.6223	25.8562	27.1475	28.5023
6	Engineering Tech I CDD Department Tech	4065	4268	4482	4705	4940	5187
		23.4519	24.6223	25.8562	27.1475	28.5023	29.9271
7	Maintenance II Compliance Officer Assistant Planner IT Help Desk	4268	4482	4705	4940	5187	5446
		24.6223	25.8562	27.1475	28.5023	29.9271	31.4219
8	Parks & Rec Coordinator	4482	4705	4940	5187	5446	5719
		25.8562	27.1475	28.5023	29.9271	31.4219	32.9929
9	Engineering Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	4705	4940	5187	5446	5719	6004
		27.1475	28.5023	29.9271	31.4219	32.9929	34.6404
10		4940	5187	5446	5719	6004	6304
		28.5023	29.9271	31.4219	32.9929	34.6404	36.3705
11	Greenskeeper Horticulturist Facilities Maintenance Tech Youth Services Librarian	5187	5446	5719	6004	6304	6619
		29.9271	31.4219	32.9929	34.6404	36.3705	38.1896
12	Associate Planner Engineering Tech III	5446	5719	6004	6304	6619	6950
		31.4219	32.9929	34.6404	36.3705	38.1896	40.0978

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2024-2025**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/30/24 (Tuesday)	<u>1:00 P.M. – 5:00 P.M.</u> – Staff Retreat; Distribution of budget preparation manual & forms; budget briefing session; departments begin preparation process.
2. 02/26/24	<u>7:00 P.M.</u> COUNCIL MEETING (Budget Committee Invited): Annual Comprehensive Financial Report (“ACFR”) presented by City Auditor Jeff Cooley; Distribution of Budget User’s Guide and calendar; Finance Director presents Quarterly Report Ending 12/31/2024 . (<i>*Email information to Councilors and Budget Committee members.</i>)
3. Week of 02/12/24	IT meets with individual departments to determine technology needs
4. 03/04/24	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. 03/11/24	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/15/24	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/18 – 03/22/24	Departments meet with City Manager to review departmental budgets.
8. 03/29/24	City Manager completes review of operating sections of departmental budgets and directs expenditure adjustments.
9. 04/05/24	Budget Narratives due to Finance
10. 04/12/24	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
11. 04/18/24	*Notice of 05/07/24 -- Budget Committee Meeting/Public Hearing on <i>Possible Uses of State Revenue Sharing</i> mailed to Budget Committee with reminder of meeting schedule and News-Review for 1st publication on 4/23/24 and posted on City’s website (ORS 294.426 requires publication no more than 30 days prior to hearing & allows for posting on City website rather than 2nd newspaper publication)
12. 04/18/24	<u>3:30 – 5:00 P.M.</u> Budget Committee Training Session – 3 rd Floor Conference Room, City Hall
13. 04/23/24	Notice of 05/07/24 - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing published in News-Review

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2024-2025– CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
14. 04/30/24	Budget Document and Budget Power Point ready for Budget Committee members to pick up at City Hall or have delivered to their home.
15. 05/07/24	6:00 P.M. – 10:00 P.M. First Budget Committee Meeting: City Manager presents budget message; Public Hearing on Election to Receive State Revenue Sharing & <i>Possible</i> Uses Thereof is held. Individual departments begin review of their respective portions of the budget.
16. 05/08/24 & 05/09/24	7:00 P.M. – 10:00 P.M. Budget Committee Meetings continue as necessary. If not needed, send notice of cancellation.
17. 05/16/24	<u>Mail</u> Notice of 06/10/24 -- Public Hearing on <i>Proposed</i> Uses of Revenue Sharing and Detailed Summary of Budget as Approved by the Budget Committee to News-Review to be published on 5/21/24**ORS 294.448 requires notice to be published not less than 5 days and not more than 25 days, prior to the hearing; and <u>post on City's website</u>
18. 05/21/24	Detailed summary of budget (as approved by the Budget Committee) and notice of 06/10/24 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
19. 06/10/24	7:00 P.M. Council Meeting: Council holds Public Hearing on <i>Proposed</i> Uses of Revenue Sharing & Proposed Budget as Approved by the Budget Committee and adopts a resolution electing to receive state revenue sharing **pursuant to ORS 221.770 & adopting the final City and Urban Renewal budgets.
20. 06/18/24	Send required forms and resolutions to County Assessor pursuant to ORS 294.458. Deadline 06/28/2024
21. 06/28/24	Finance Director completes online survey with DAS to certify the City is eligible to receive state shared revenues, cigarette/gas/liquor taxes, and marijuana certification. Deadline 7/29/2024
22. 07/03/24	File 1 copy of budget with Douglas County Clerk