

City of Roseburg, Oregon



2025-2026 Proposed Budget

CITY OF ROSEBURG, OREGON
PROPOSED BUDGET
FOR THE FISCAL 2025-2026 YEAR

Prepared by: City of Roseburg Finance Department



CITY OF ROSEBURG, OREGON

2025-26 BUDGET

Mayor

Larry Rich

Budget Committee

Jason Tate, City Councilor Ward I

Shelly Briggs Loosley, City Councilor Ward II

Ellen Porter, City Councilor Ward III

Ruth Smith, City Councilor Ward IV

Katie Williams, City Councilor Ward I

Andrea Zielinski, Councilor Ward II

Tom Michalek, City Councilor Ward III

Zack Weiss, City Councilor Ward IV

Mike Baker

Stephen Krimetz

Jerry Smead

Jeffrey Weller

Alex Alonso

Mandy Elder

Bryan Sykes

Vacant

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

Ryan Herinckx, Public Works Director

Kris Wiley, Library Director

W. Jason Mahan, Municipal Judge

CITY OF ROSEBURG, OREGON

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Rob Levin
Frank Inman
Clint Newell, Vice Chair
Arthur Redcay
Rob Paul
Steve Skensick
Daniel Sprague

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Marcy Tassano
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Economic Development Commission

Zack Weiss, Chair
Mickey Beach, Vice Chair
Sarah Everman
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Michael Widmer
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Keith Lowther
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Public Works Commission

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Patrick Lewandowski
Stuart Liebowitz
Tim Swenson
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CITY OF ROSEBURG, OREGON

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City of Roseburg

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FY 2025-26 BUDGET MESSAGE **April 30, 2025**

Dearest Budget Committee Members:

On behalf of the City of Roseburg team, we are pleased to present the proposed FY 2025-26 budget for your consideration. We look forward to meeting with you to explore and discuss the proposed budget.

The City's budget is comprised of several funds to meet state budget law, general accounting standards, and to provide transparency to our citizens. Most 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 the City's employees, except Water Department employees. Major revenue sources within the General Fund include property taxes, franchise fees, and state shared revenues.

The FY 25-26 Beginning Fund Balance of \$17.37 million is significantly higher than anticipated during the FY 24-25 budgeting process for two reasons. First, to obligate or expend the ARPA funds by the required December 31, 2025 deadline, the City Council directed the transfer of \$2.583 million into the General Fund to offset payroll costs. The second contributing factor is staff openings occurring over the fiscal year, particularly in the Police Department. RPD has made several hires over the past couple of years, but retirements continue to happen, so open positions continue to be a challenge.

General Fund revenues are projected to increase by \$2.60 million next fiscal year, over the 2024-25 original budget, to just under \$33.6 million. This is an increase of 5.18% over the current year budget estimate (less the one-time transfer of ARPA funds in 2024-25). Property tax revenues are estimated to increase eight percent and account for over 64% of the General Fund current revenues.

The requested General Fund expenditures are up 7.2% over last fiscal year, totaling just over \$38.1 million. As a service-oriented organization, the personnel required to deliver services is the largest programmed expenditure. Personnel costs account for 71.5% of the General Fund programmed expenditures. M&S account for 20.6% of expenditures, Capital Projects account for 4.1%, and Interfund Transfers account for 3.8%.

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 all three unions and will open negotiations with the Fire and General Services employees later this year as their contracts expire on June 30, 2026.

The City's General Fund Balance Policy establishes a 20% minimum target for reserves. The proposed budget significantly exceeds this target, with an ending fund balance of \$12.8 million or 33.7%. The City's historical budgetary performance indicates that expenditures will likely be between 90% and 93% of budget, meaning the actual ending fund balance will likely come in higher than budgeted.

Important General Fund “snap shots” –

- Proposed budget includes the addition of 2.25 personnel:
 - A Court Clerk is added to the Municipal Court. This position was funded as a temporary employee during the 2024-25 budget year.
 - A Community Resource Officer is added to the Police Department. This position was added during the 2024-25 budget year within the approved funding allocation.
 - A part-time Library Aide is added to the Library Department (adds an additional 0.25 FTE). This position was added during Q4 of the 2024-25 budget year within the approved funding allocation.

The modification of three existing positions:

- The Homeless Coordinator position in the City Manager Department is reclassified as Special Projects Coordinator.
 - One Administrative Assistant is reclassified as Human Resources Generalist in the City Manager Department.
 - The Design and Construction Manager position is being replaced with a City Engineer position in the Public Works – Engineering Division.
- Property taxes constitute 64.44% of the General Fund current revenues. Public Safety (Police & Fire) budgeted expenditures equal 91.83% of anticipated property tax collection this fiscal year. Personnel constitute 88.1% of the public safety budgets.

Special Revenue Funds

Special Revenue Funds vary annually based on the number of grants received or projects planned in each 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. Through an Intergovernmental Agreement with Umpqua Community College, the City continues to move forward with the development and establishment of the project.

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. Staff anticipates applying for an Oregon Parks & Recreation Department Local Government Grant in early 2026 to install turf on two fields at Fir Grove. This funding could be utilized as part of the grant match.

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. Original ARPA funding is now fully spent, and the proposed budget includes the final closeout of ARPA related projects using interest earnings received during the life of the fund. The fund will be closed out once the final contracts are satisfied.

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 decrease this year; while the gas tax revenues are projected to increase 1.1%, STBG funds will decrease 46.8% as the City will receive one year's worth of funding as opposed to two years' worth in 2024-25. 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 \$1.68 million in vehicle and equipment replacements across all departments.

Enterprise Funds

Enterprise Funds include 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 is a little more than \$1.2 million. Projects this year include the construction of fencing and security improvements and design and environmental work for a runway rehabilitation project. While construction of the Taxiway A Extension Project should be completed in FY 24-25, financial closeout will likely occur during this budget cycle. The Storm Drainage fund maintains a relatively steady state and will include the repairs of the Parrott Creek crossings as well as construction of smaller localized projects. The Water Fund has a slightly smaller capital improvement program this year, budgeted at just over \$3 million; the major driver being the construction of water main replacement from Pine Street to Main. The budgeted ending fund balance of \$6.6 million is up slightly from last year, however, increasing capital cost on critical infrastructure projects are limiting the scale of projects that can be accomplished annually. The Off-Street Parking Fund continues to struggle as expenditures exceed revenues. As ARPA funding is no longer available to cover the budget deficit, transfers from the General Fund have significantly increased to cover the projected deficit. Staff and City Council are currently working to establish an ad-hoc parking committee to study the parking enforcement program to provide guidance for long-term solutions to the ongoing budget issues.

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 thoughtful 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 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 dark ink, appearing to read "Nikki Messenger", with a stylized, flowing script.

Nikki Messenger, P.E.
City Manager

CITY OF ROSEBURG, OREGON

BUDGET USER GUIDE

2025-2026 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 then hears the budget message, holds a public hearing on the use of state shared revenues and hears and considers testimony from the public on the budget. City staff presents the budget and provides responses to the Committee's inquiries. If the Budget Committee does not approve the budget at its first 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 the City Council's 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 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

Urban Renewal bonds are tax increment bonds that are secured by a lien on the Tax Increment Revenues of the Roseburg Urban Renewal Agency and are repayable solely from the annual Tax Increment Revenues. These bonds can be issued to support urban renewal projects and operations.

Financing Agreements and Tax-Exempt Financing Agreements can be used to pledge the Full Faith and Credit of the City to support revenue and urban renewal bonds. Full Faith and Credit of the City is a pledge of the City's current available revenues to satisfy outstanding debt payments should the dedicated revenues prove insufficient. By pledging the Full Faith and Credit of the City to support bonds, a lower interest rate can be realized as the risk on the bonds are reduced making them more attractive to investors.

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.

FINANCIAL MANAGEMENT POLICIES, continued

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.
- 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.

FINANCIAL MANAGEMENT POLICIES, continued

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 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.

FINANCIAL MANAGEMENT POLICIES, continued

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.

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.

FINANCIAL MANAGEMENT POLICIES, continued

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.
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.

FINANCIAL MANAGEMENT POLICIES, continued

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.
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	23,876

Fire Protection:

Fire Stations	3
Fire Hydrants	1,429
Full-time Employees	44

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	197
Number of services	11,562

Streets:

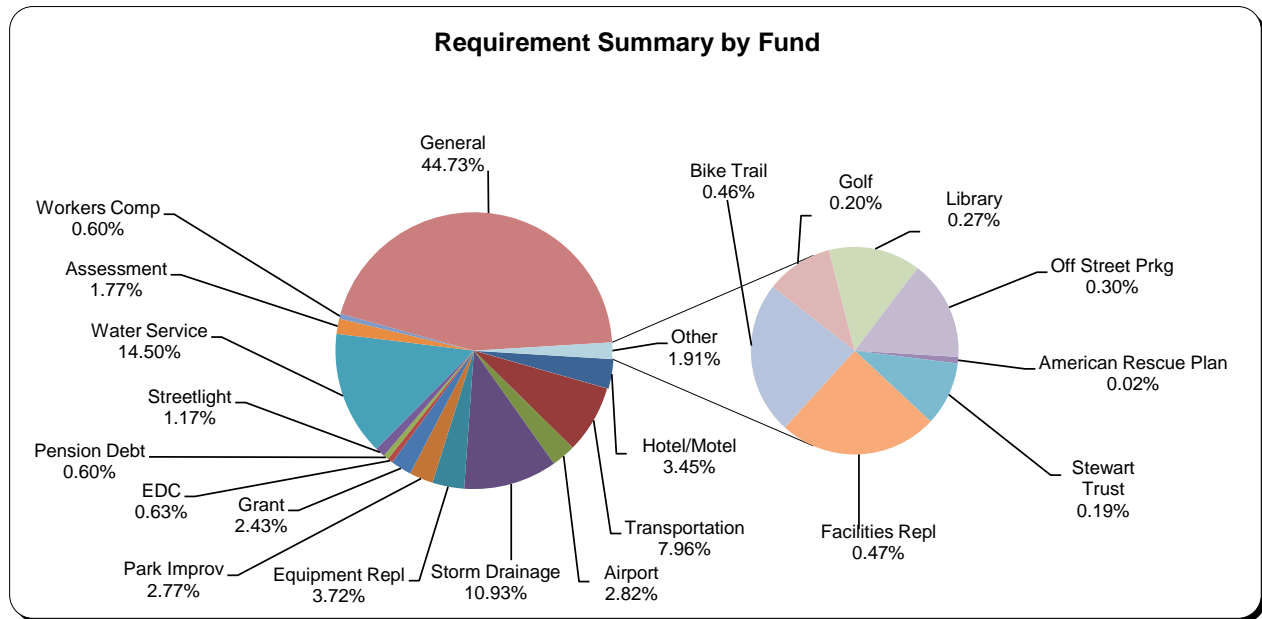
Miles of paved streets	132
Miles of unpaved streets	6

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 2025-2026 proposed budget is \$942,814 more than the 2024-2025 adopted budget. This represents an increase of 0.83%. The General Fund, the City's largest governmental fund, represents 44.73% 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 \$111,789,244 or 98.09% of total proposed expenditures. The second plot represents funds totaling \$2,179,577 or approximately 1.91% of total proposed expenditures.



CITY OF ROSEBURG, OREGON

REQUIREMENT SUMMARY BY FUND
2025-2026 BUDGET

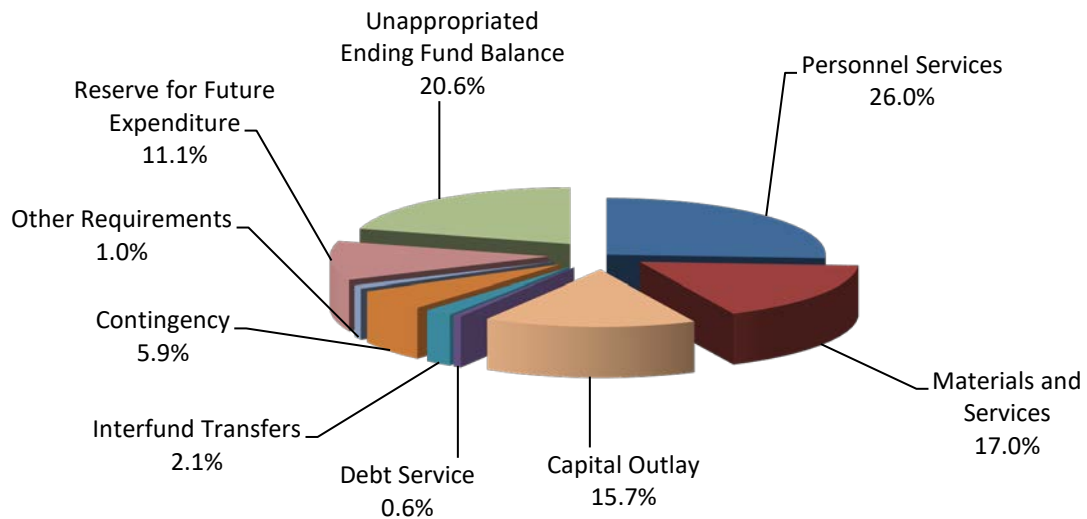
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	<u>FUND</u> <u>IDENTIFIER</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
38,806,730	41,624,350	46,462,394	100	General Fund	50,974,666	-	-
8,359,443	6,315,755	4,923,392	220	Grant Special Revenue Fund	2,773,678	-	-
3,124,864	3,392,927	3,877,719	240	Hotel/Motel Tax Fund	3,934,435	-	-
1,159,088	1,166,458	1,465,136	290	Streetlight/Sidewalk Fund	1,334,856	-	-
278,480	318,323	507,801	250	Bike Trail Fund	518,743	-	-
208,961	208,090	201,029	210	Golf Fund	227,734	-	-
435,203	498,567	675,044	230	Economic Development Fund	719,422	-	-
182,350	195,903	337,203	270	Library Special Fund	312,672	-	-
4,957,512	4,341,566	3,626,792	283	American Rescue Plan Fund	22,146	-	-
1,738,887	1,795,048	1,920,505	340	Assessment Improvement Fund	2,019,573	-	-
138,329	171,322	160,354	710	Stewart Trust Fund	217,412	-	-
536,152	583,480	634,264	420	Pension Bond Debt Service Fund	681,765	-	-
7,375,709	8,289,424	9,507,882	310	Transportation Fund	9,071,083	-	-
631,365	957,747	3,101,303	320	Park Improvement Fund	3,156,829	-	-
2,620,630	3,263,759	3,707,637	330	Equipment Replacement Fund	4,244,895	-	-
414,446	421,746	444,896	360	Facilities Replacement Fund	540,544	-	-
8,544,321	10,978,936	10,216,483	560	Storm Drainage Fund	12,458,294	-	-
119,833	159,838	184,034	510	Off Street Parking Fund	340,325	-	-
1,607,261	1,846,468	4,390,758	520	Airport Fund	3,219,264	-	-
18,072,017	17,712,226	15,952,505	530	Water Service Fund	16,520,444	-	-
1,167,472	899,011	728,876	610	Workers' Compensation Fund	680,040	-	-
<u>100,479,053</u>	<u>105,140,943</u>	<u>113,026,007</u>		TOTAL REQUIREMENTS	<u>113,968,821</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
REQUIREMENT SUMMARY BY CLASSIFICATION

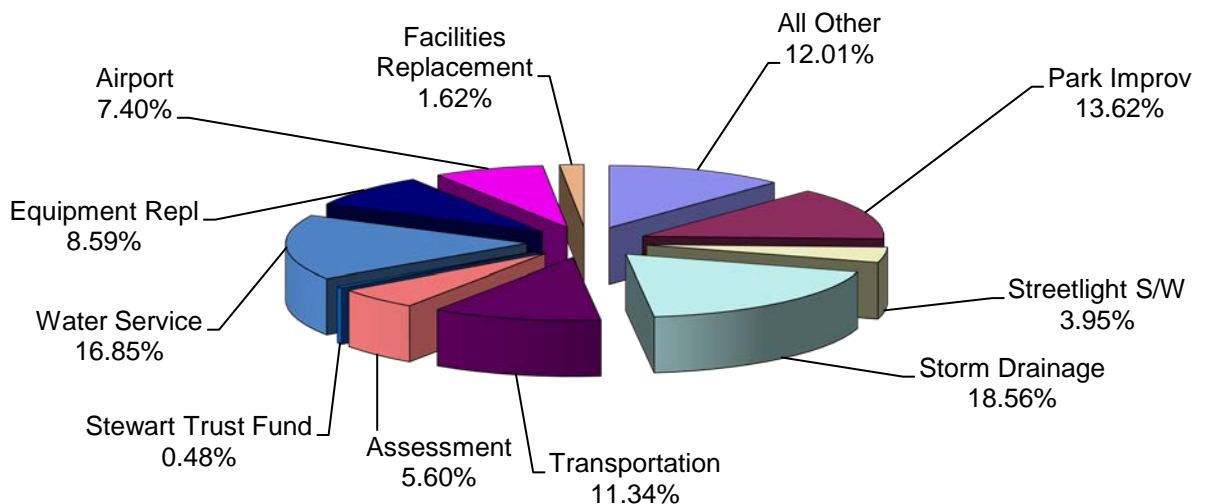
The City of Roseburg's requirements by classification are shown on the following page. As the first graph illustrates, expenditures for personnel services represent 26.0% of the total budget, materials and services represents 17.0% and capital outlay 15.7% of the total budget.

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

Total Requirements



Capital Outlay



CITY OF ROSEBURG, OREGON

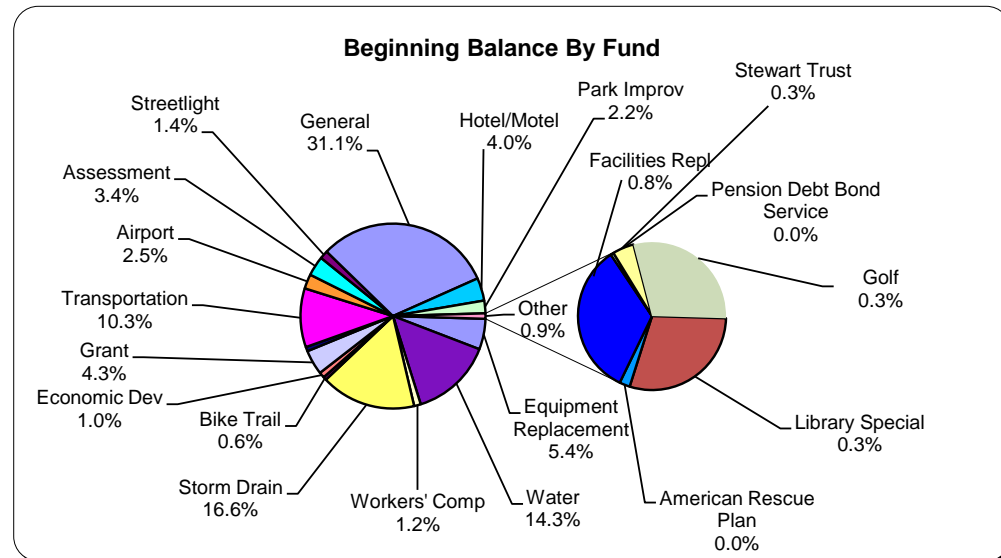
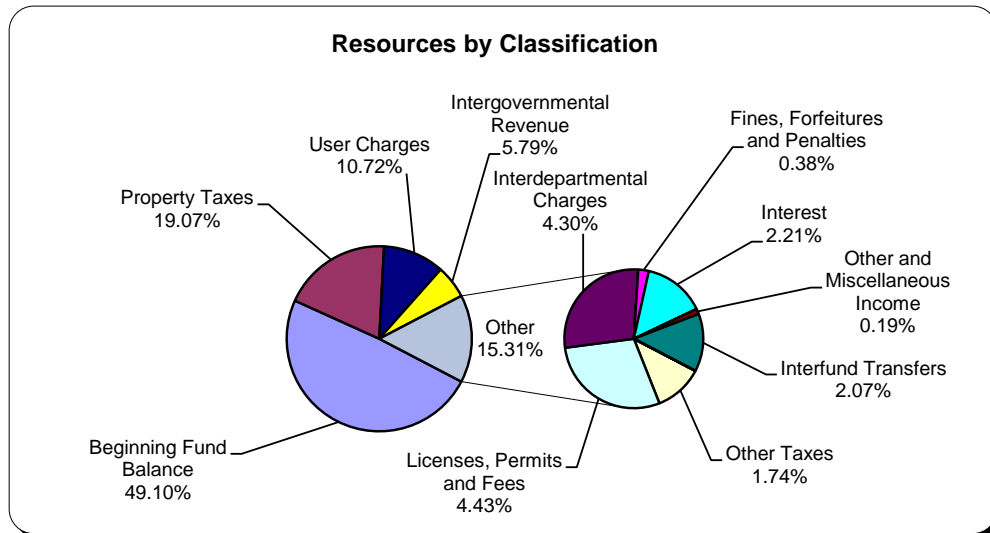
REQUIREMENT SUMMARY BY CLASSIFICATION
2025-2026 BUDGET

<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	<u>DESCRIPTION OF REQUIREMENTS</u>	<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
22,456,706	23,662,071	27,342,987	Personnel Services	29,650,237	-	-
13,654,053	14,895,318	20,807,830	Materials and Services	19,325,524	-	-
8,584,073	8,556,481	17,498,677	Capital Outlay	17,864,852	-	-
636,197	657,507	683,513	Debt Service	696,494	-	-
1,670,433	1,641,647	4,966,255	Interfund Transfers	2,353,868	-	-
-	-	5,397,477	Contingency	6,706,128	-	-
109,000	48,665	1,199,970	Other Requirements	1,184,470	-	-
-	-	13,241,472	Reserve for Future Expenditure	12,697,414	-	-
53,368,591	55,679,255	21,887,826	Unappropriated Ending Fund Balance	23,489,834	-	-
<u>100,479,053</u>	<u>105,140,943</u>	<u>113,026,007</u>	TOTAL REQUIREMENTS	<u>113,968,821</u>	<u>-</u>	<u>-</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 \$55,987,258 or 49.10% of the City's resources. Property taxes are \$21,732,600 or 19.07% of the budget. Of this total, current year property taxes are \$21,219,500.

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 31.1% of all beginning fund balances with a proposed carry forward of \$17,375,661. The Water Fund projects \$8,012,409, Storm Drainage \$9,286,155, and the Transportation Fund \$5,759,976 for beginning fund balances.



CITY OF ROSEBURG, OREGON
RESOURCE SUMMARY BY CLASSIFICATION
2025-2026

<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	<u>DESCRIPTION OF RESOURCES</u>	<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
44,292,228	53,418,002	53,404,022	Beginning Fund Balance	55,957,258	-	-
18,215,333	18,954,619	20,108,665	Property Taxes	21,732,600	-	-
2,087,339	1,998,312	2,210,000	Other Taxes	1,980,184	-	-
4,012,898	4,177,190	4,573,135	Licenses, Permits and Fees	5,050,514	-	-
4,093,755	4,204,946	4,580,453	Interdepartmental Charges	4,905,548	-	-
226,555	226,555	-	Lease Revenue	-	-	-
10,647,085	11,251,695	11,446,047	User Charges	12,213,930	-	-
325,478	319,592	335,000	Fines, Forfeitures and Penalties	429,000	-	-
12,777,043	5,669,400	8,409,630	Intergovernmental Revenue	6,604,219	-	-
1,688,715	2,835,570	2,287,050	Interest	2,522,800	-	-
356	-	-	Assessment Collections	-	-	-
383,836	408,988	705,250	Other and Miscellaneous Income	218,400	-	-
1,670,433	1,641,647	4,966,255	Interfund Transfers	2,353,868	-	-
57,999	34,427	500	Reimbursements	500	-	-
<u>100,479,053</u>	<u>105,140,943</u>	<u>113,026,007</u>	TOTAL RESOURCES	<u>113,968,821</u>	<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON

**PROPERTY TAXES
2025-2026 BUDGET**

2025-2026 CURRENT PROPERTY TAX REQUIREMENTS

FUND	2025-2026 ADOPTED RATE	2025-2026 ESTIMATED \$ LEVY	LESS ESTIMATES			2025-2026 PROJECTED NET COLLECTIONS
			DISCOUNTS 2.0%	ESTIMATED UNCOLLECTIBLE 6.0%	TOTAL DEDUCTIONS	
CITY-WIDE LEVIES:						
General Fund **	8.4774	23,064,673	461,293	1,383,880	1,845,173	21,219,500
TOTALS	8.4774	23,064,673	461,293	1,383,880	1,845,173	21,219,500

Estimated assessed valuation for City-wide levies is \$2.699 billion, a 5.48% increase over last year actuals.
The above tax rates are calculated before compression in accordance with Oregon Revised Statutes.

CITY OF ROSEBURG, OREGON
FUND BALANCES BY FUND

Oregon Revised Statutes require that all funds be balanced when budgeted. Deficit fund balances are not allowed. All expenditures are limited to the legal appropriations. Contingency appropriations are to cover unforeseen events that may occur during the budget year but are not planned to be spent at budget preparation time. Reserves are monies set aside for future use. No expenditures may be made out of these budgeted amounts without going through the supplemental budget process. The following table summarizes the City's estimated beginning and ending fund balances for the 2025-2026 budget year.

FUND	ESTIMATED FUND BALANCE JULY 1, 2025	2025-2026				ESTIMATED FUND BALANCE JUNE 30, 2026
		ADD REVENUES	LESS EXPENDITURES	LESS CONTINGENCY	LESS RESERVES FOR FUTURE	
General Fund	17,375,661	33,599,005	38,108,113	1,500,000	-	11,366,553
Special Revenue Funds:						
Grant Special Revenue	2,419,218	354,460	2,016,245	-	757,433	-
Hotel/Motel Tax	2,229,435	1,705,000	2,033,189	-	1,901,246	-
Streetlight/Sidewalk	810,836	524,020	817,452	517,404	-	-
Bike Trail	324,253	194,490	320,000	198,743	-	-
Golf	156,234	71,500	68,355	159,379	-	-
Economic Development Fund	548,122	171,300	450,034	-	269,388	-
Library Special Fund	155,672	157,000	157,350	-	155,322	-
American Rescue Plan	12,146	10,000	13,301	-	8,845	-
Assessment Improvement	1,928,025	91,548	1,140,000	-	879,573	-
Stewart Trust	176,812	40,600	85,000	-	132,412	-
Debt Service Funds:						
Pension Bond Debt Service Fund	24,765	657,000	587,840	-	-	93,925
Capital Projects Funds:						
Transportation	5,759,976	3,311,107	3,837,675	-	5,233,408	-
Park Improvement	1,238,779	1,918,050	2,548,025	-	608,804	-
Equipment Replacement	2,999,895	1,245,000	1,682,963	-	2,561,932	-
Facilities Replacement	422,544	118,000	351,494	-	189,050	-
Enterprise Funds:						
Storm Drainage	9,286,155	3,172,139	4,551,589	1,500,000	-	6,406,705
Off Street Parking	3,525	336,800	336,010	4,315	-	-
Airport	1,417,755	1,801,509	1,742,686	1,476,578	-	-
Water Service	8,012,409	8,508,035	9,897,793	1,000,000	-	5,622,651
Internal Service Fund:						
Workers' Compensation	655,040	25,000	330,331	349,709	-	-
	55,957,258	58,011,563	71,075,445	6,706,128	12,697,414	23,489,834

CITY OF ROSEBURG, OREGON

SUMMARY OF POSITIONS
2024-2025 BUDGET

<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>		<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
6.00	7.00	7.00	<u>General Fund</u>			
			City Manager's Department	7.00		
6.30	6.30	7.30	Finance and Mgmt. Services			
3.00			Finance	7.30		
			Information Technology			
9.30	6.30	7.30	Total Finance and Mgmt. Services	7.30	0.00	0.00
6.00	7.00	7.00	Community Development Department	7.00		
3.50	3.50	3.75	Library	4.00		
			Public Works Department:			
7.00	7.00	8.00	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	26.60	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	4.20	Municipal Court	4.20		
44.50	44.50	45.50	Police Department	45.50		
42.00	43.00	43.00	Fire Department	43.00		
155.35	155.35	159.60	Total General Fund	159.85	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
172.35	172.35	176.60	TOTAL POSITIONS	176.85	0.00	0.00

CITY OF ROSEBURG, OREGON

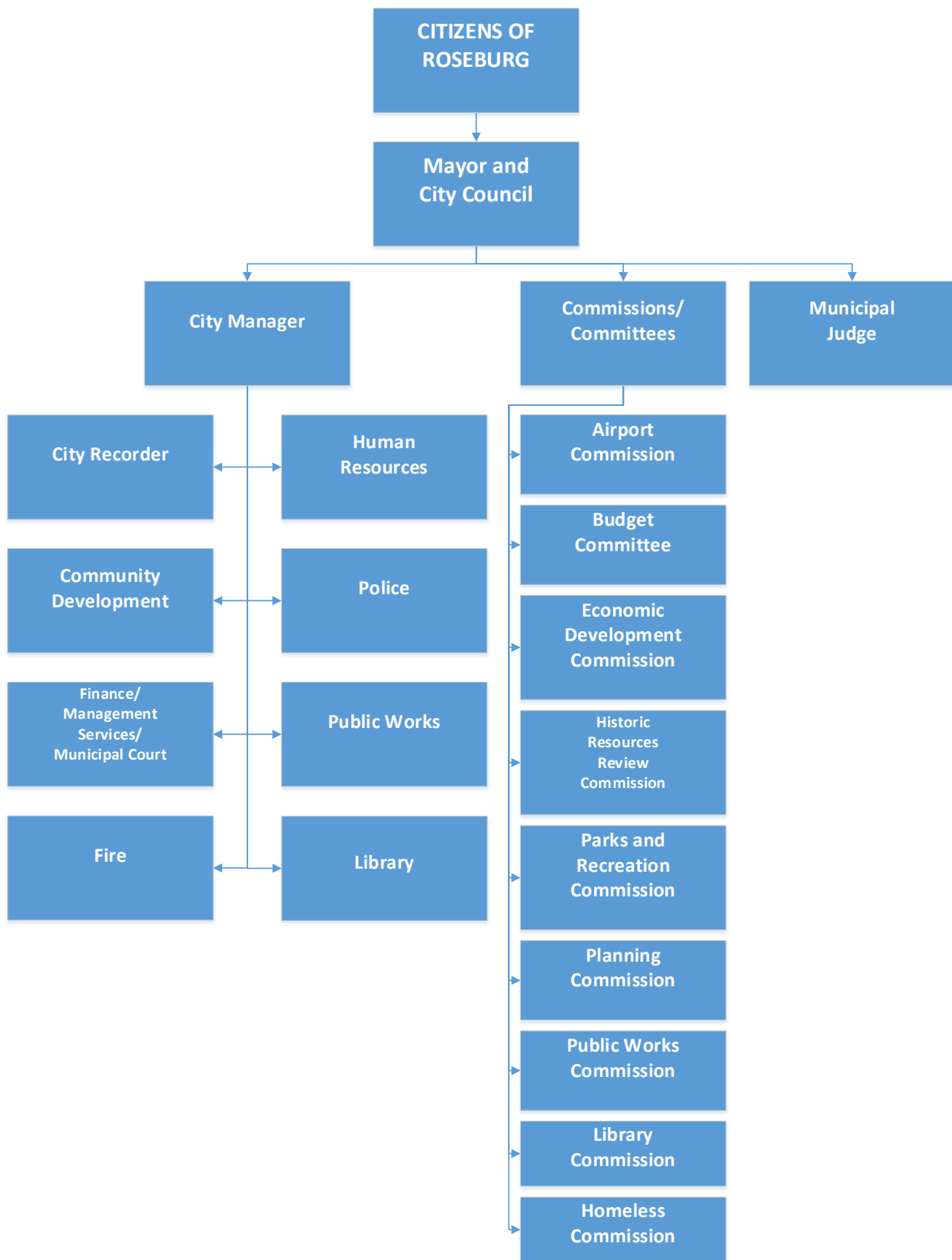
ORGANIZATIONAL CHART

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 23,876 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.

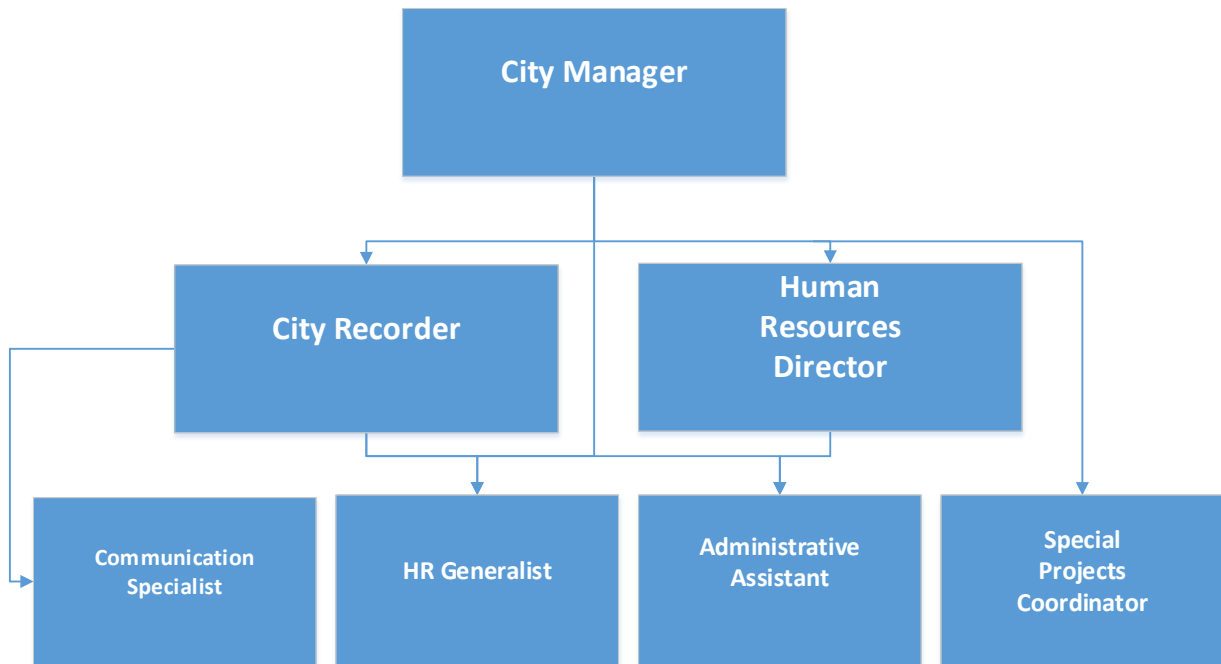
In addition, City Council has nine advisory commissions and committees composed of citizens of Roseburg to assist in the decision making process.

CITY OF ROSEBURG



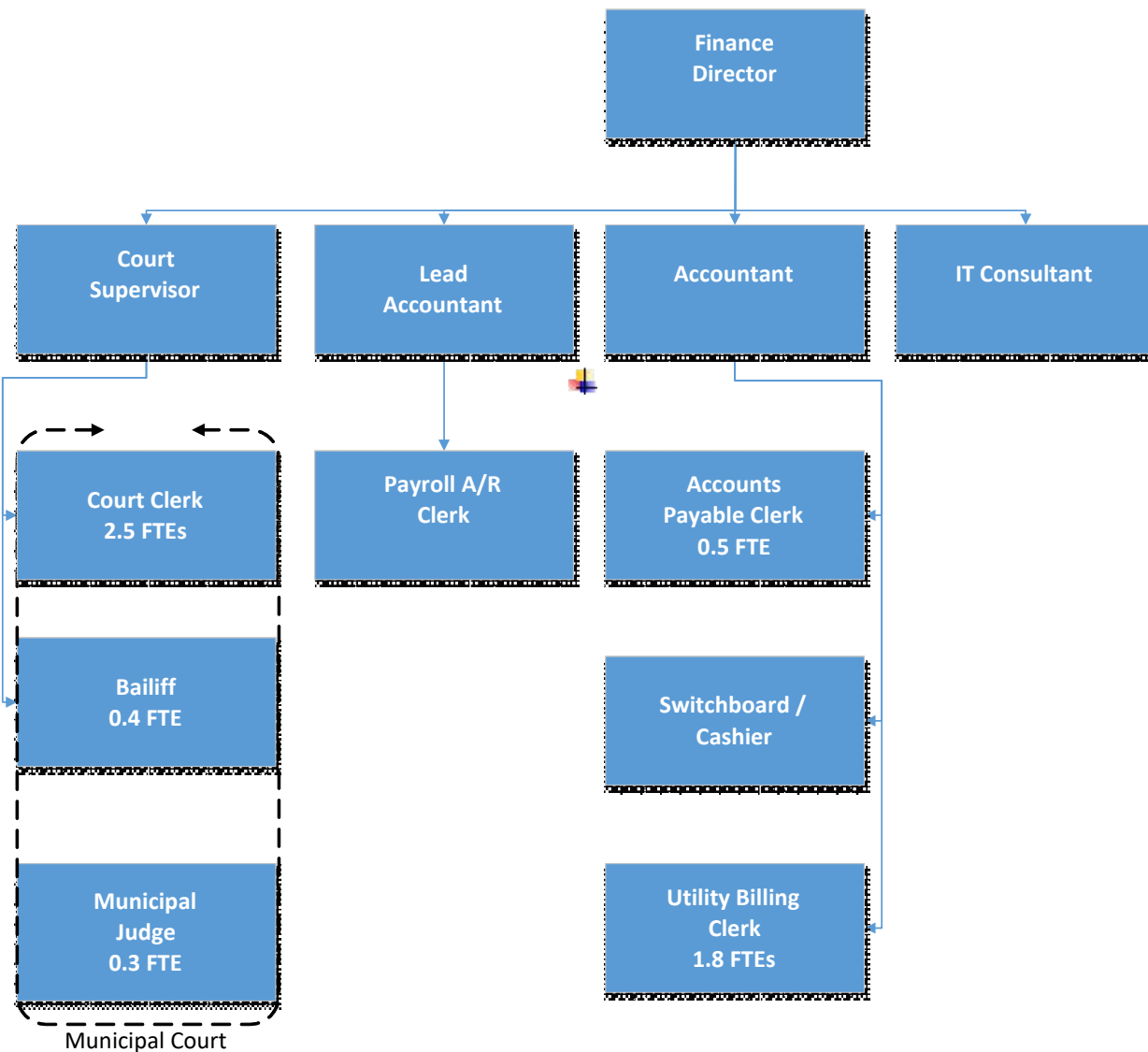
CITY OF ROSEBURG

Administration



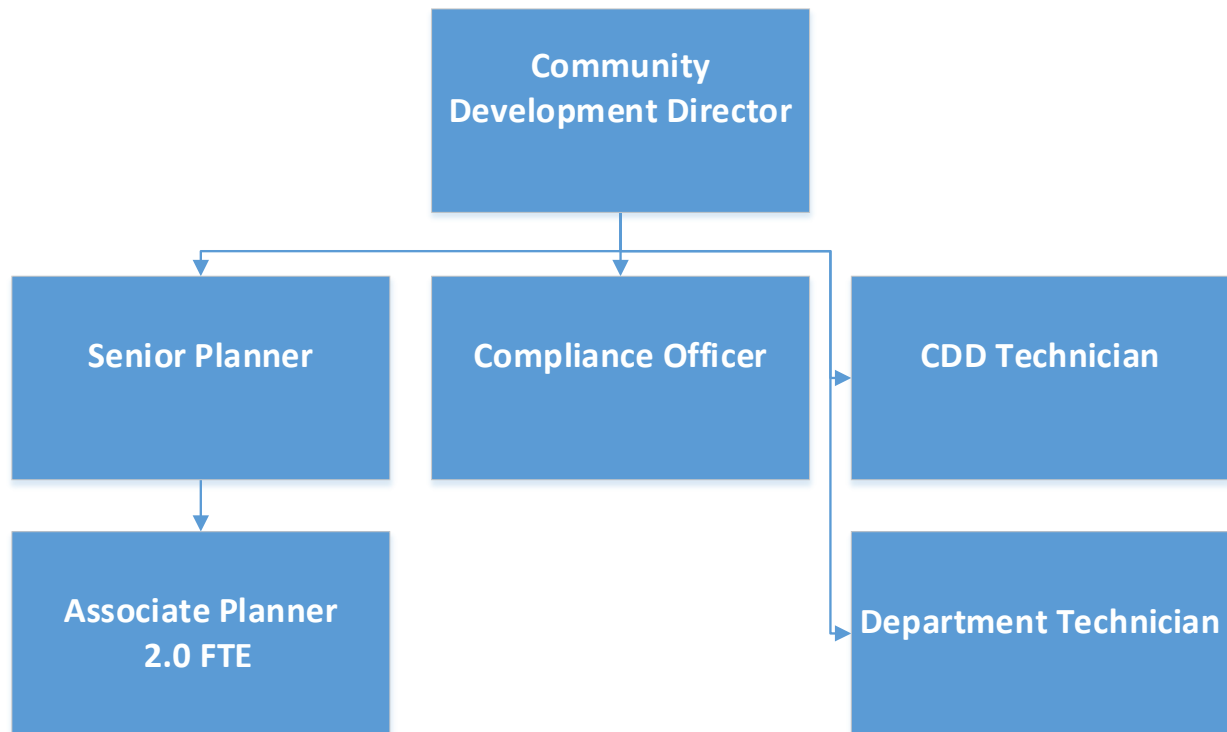
CITY OF ROSEBURG

Finance and Management Services and Municipal Court

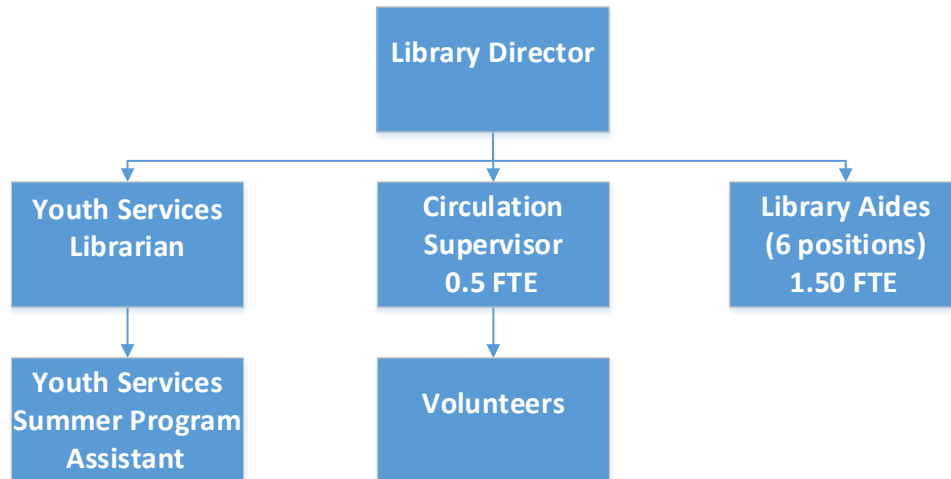


CITY OF ROSEBURG

Community Development Department

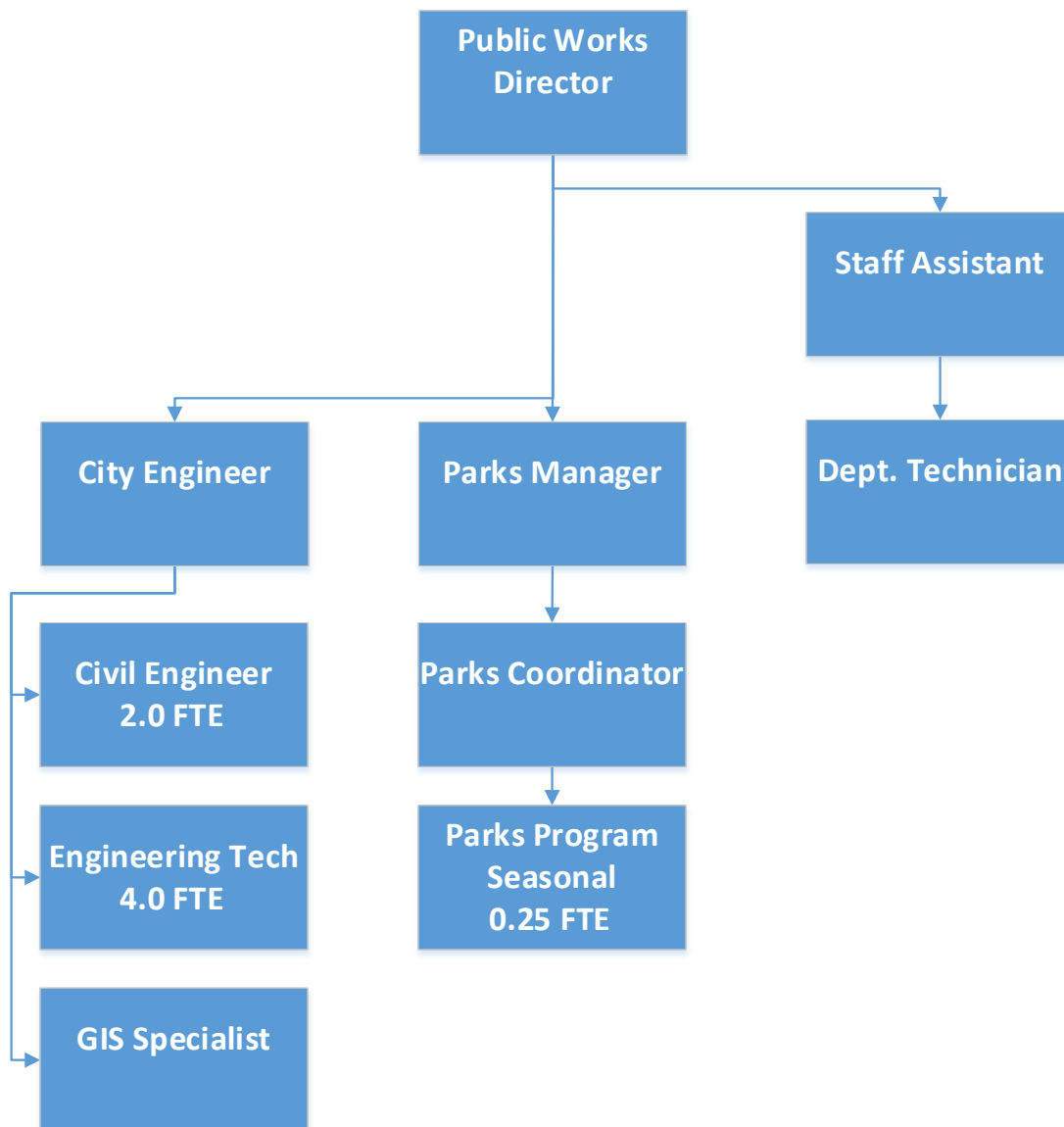


CITY OF ROSEBURG Library



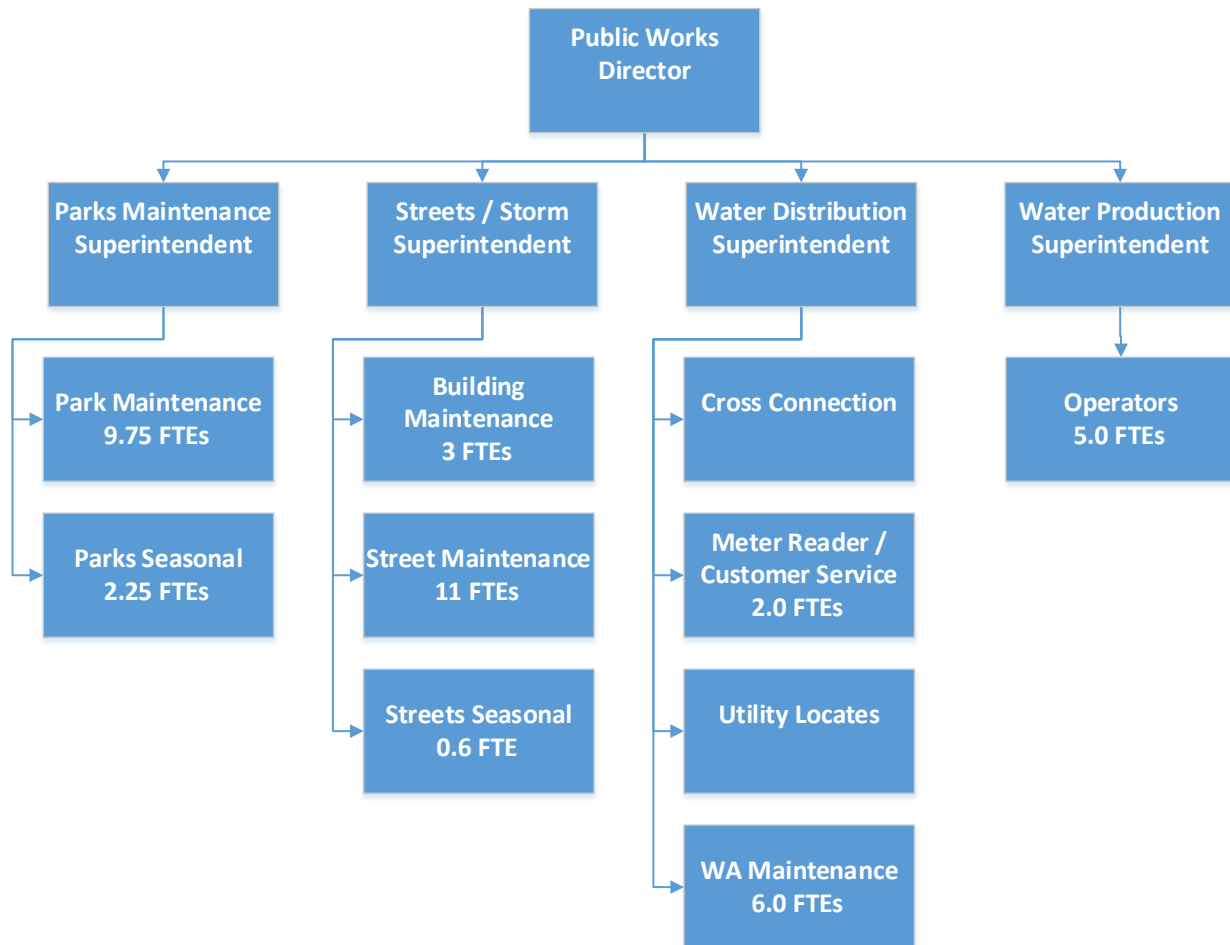
CITY OF ROSEBURG

Public Works Administration / Engineering & Construction

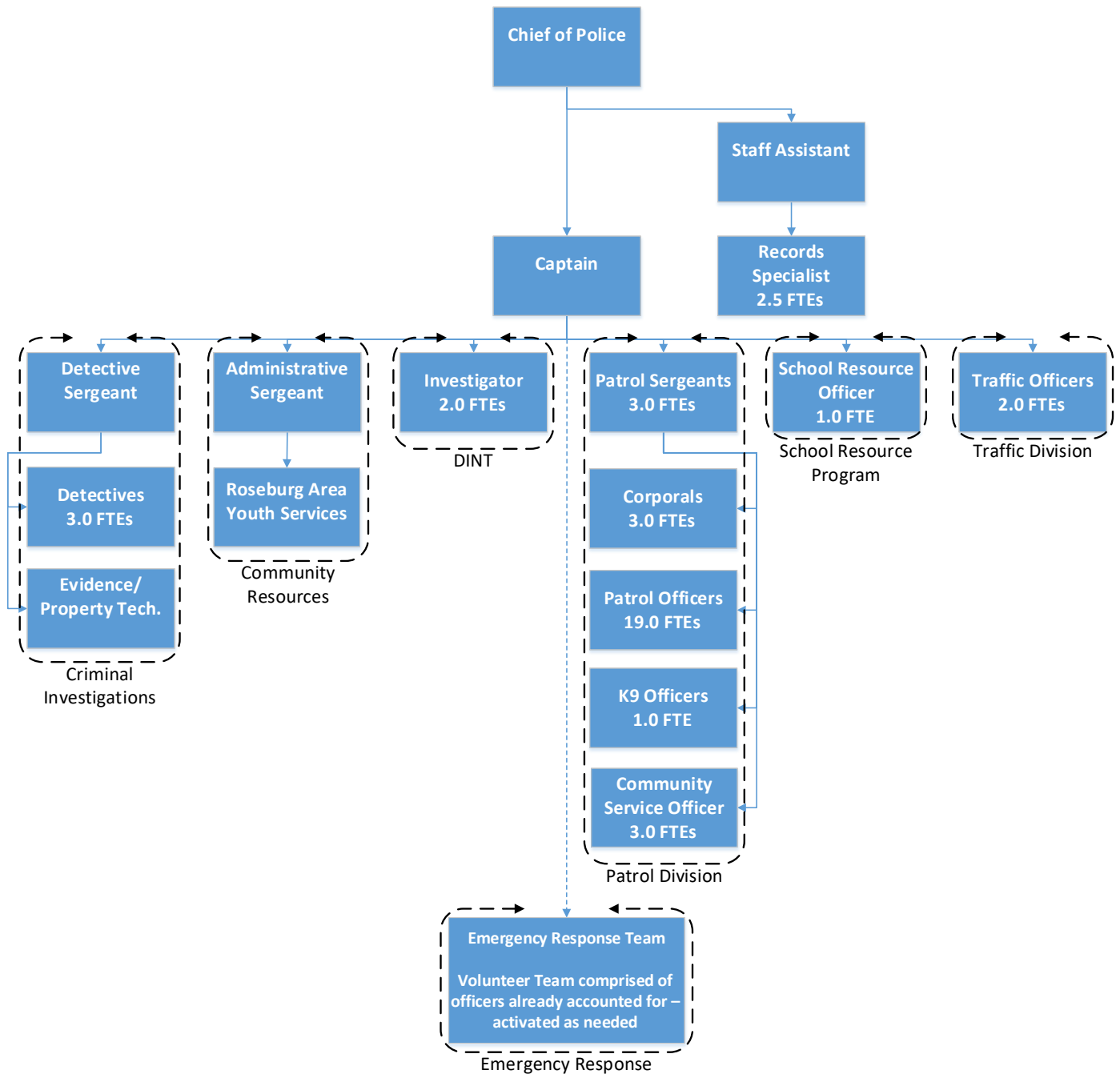


CITY OF ROSEBURG

Public Works Operations & Maintenance

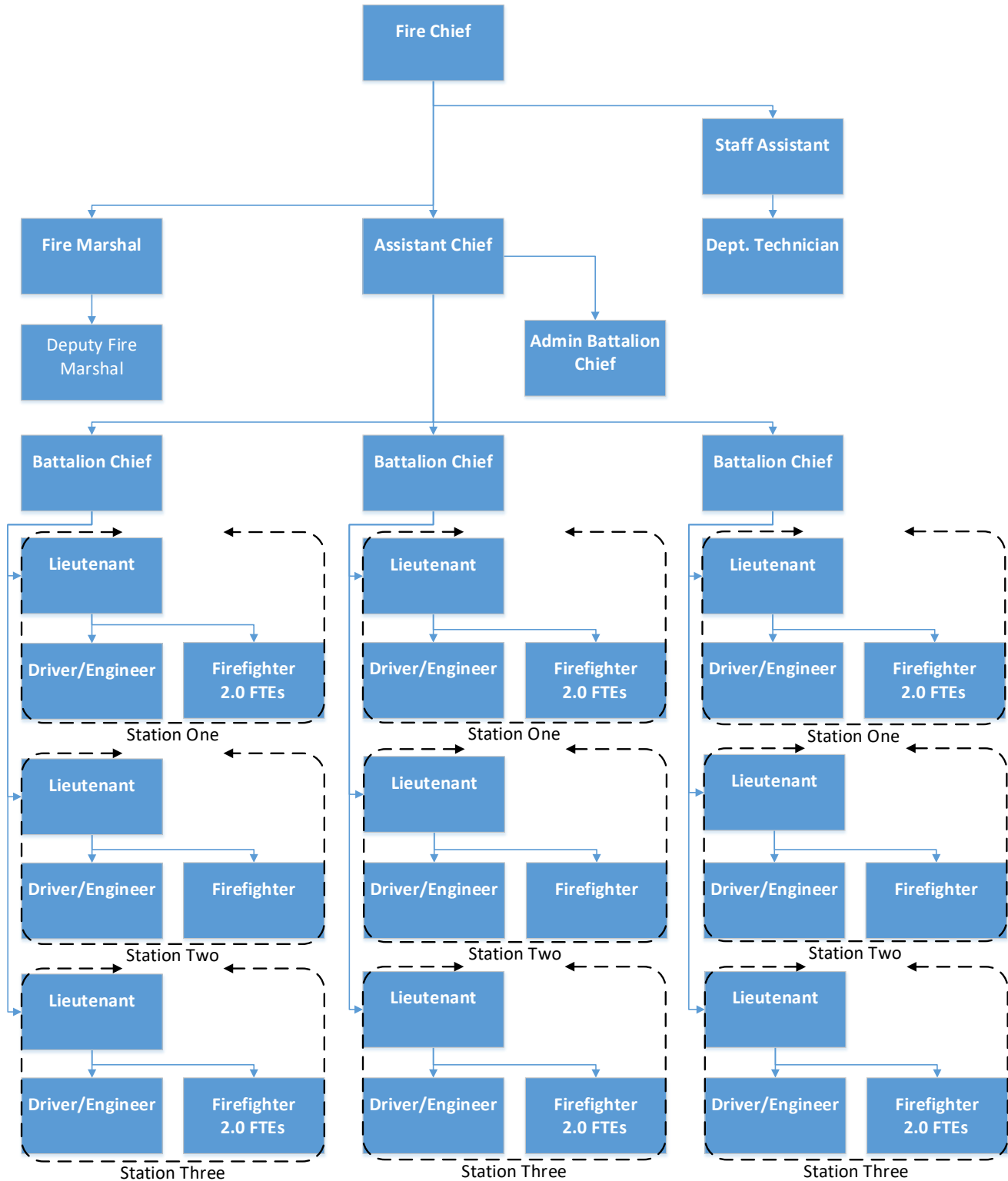


CITY OF ROSEBURG Police Department



CITY OF ROSEBURG

Fire Department





CITY OF ROSEBURG, OREGON

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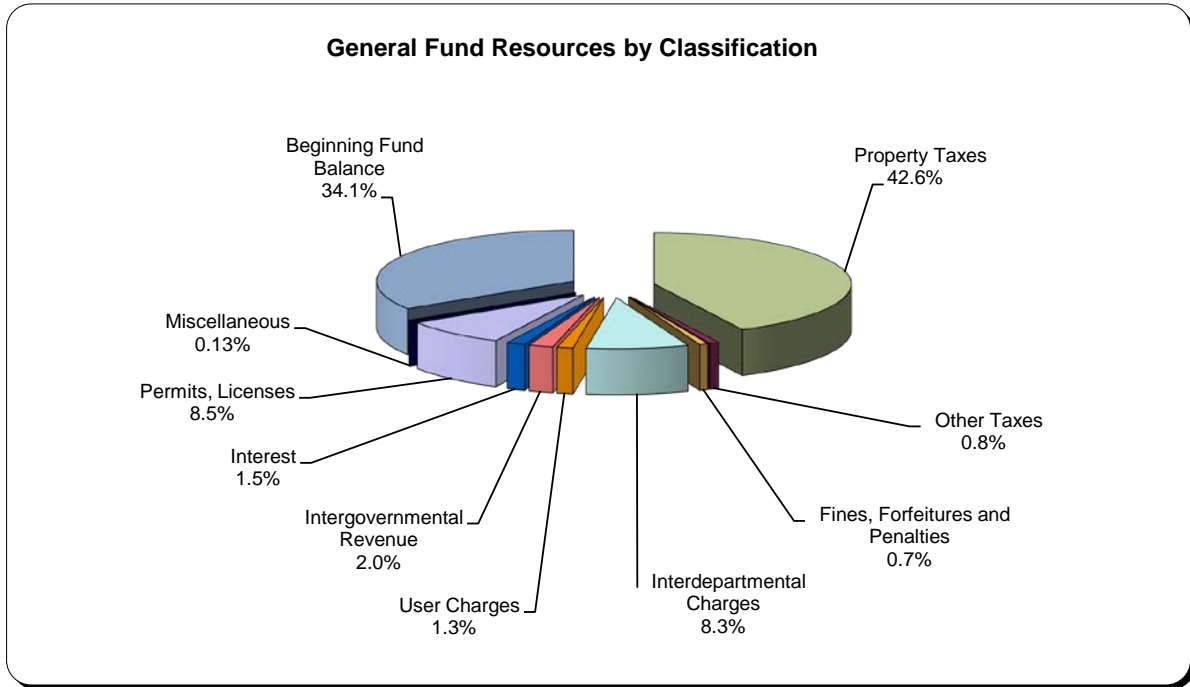
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CITY OF ROSEBURG, OREGON
GENERAL FUND RESOURCES

Total General Fund operating revenues are \$2,596,377 more than the 2024-2025 budget. Property taxes are increasing by approximately 8.08%, however as a percentage of total resources it represents 42.6%. 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.

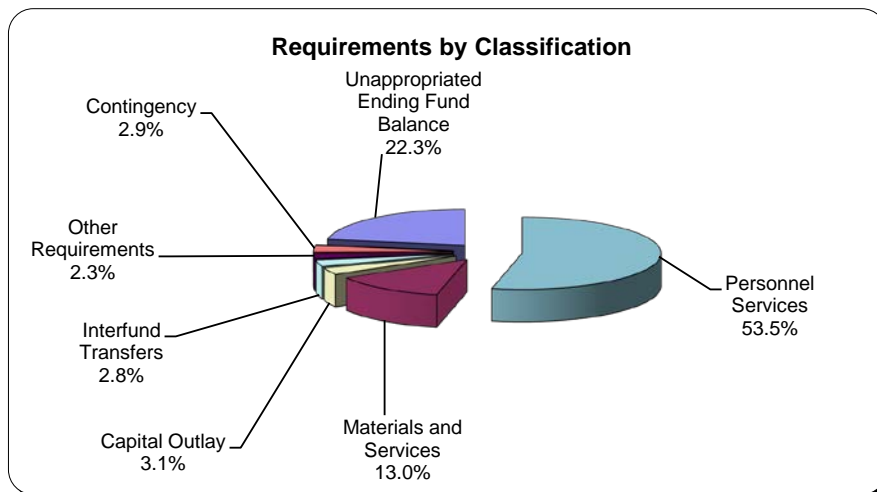
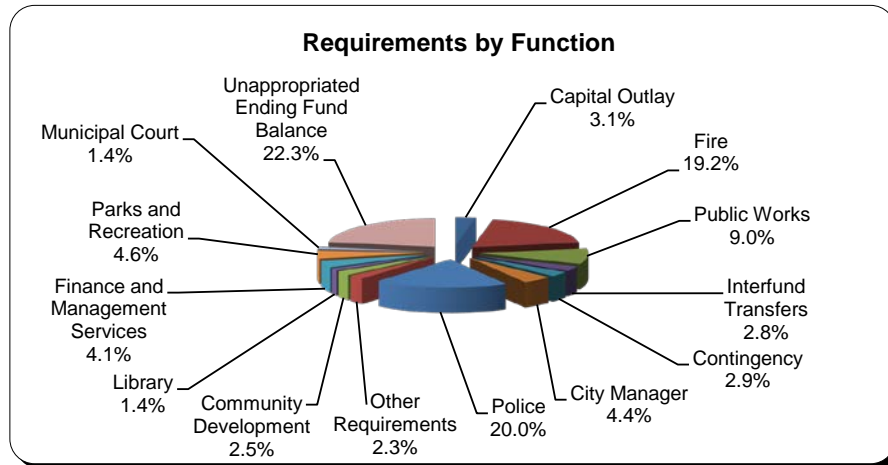


<u>CITY OF ROSEBURG, OREGON</u>						
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	SUMMARY	<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
<u>GENERAL FUND (100)</u>						
RESOURCES:						
18,161,744	18,954,619	20,108,665	Property Taxes	21,732,600	-	-
53,589	-	-	Land Sales	-	-	-
413,659	392,299	410,000	Other Taxes	400,184	-	-
3,443,346	3,582,118	3,919,835	Licenses, Permits, and Fees	4,336,407	-	-
Charges for Services:						
300,602	283,780	263,500	Fines Forfeitures and Penalties	359,000	-	-
3,433,478	3,580,879	3,979,953	Interdepartmental Charges	4,248,548	-	-
444,103	466,681	452,056	User Charges	664,056	-	-
1,266,161	1,231,117	1,105,619	Intergovernmental Revenue	1,016,710	-	-
367,870	690,112	700,000	Interest	775,000	-	-
146,327	70,701	63,000	Miscellaneous	66,500	-	-
28,030,879	29,252,307	31,002,628	Total Operating Revenues	33,599,005	-	-
-	-	2,583,970	Interfund Transfers	-	-	-
130,054	-	-	Proceeds From Asset Sales	-	-	-
48,736	6,327	-	Reimbursements	-	-	-
10,597,061	12,365,716	12,875,796	Beginning Fund Balance	17,375,661	-	-
38,806,730	41,624,350	46,462,394	TOTAL RESOURCES	50,974,666	-	-

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 40.6% of the total. Other operating departments represent 26% of the budget. The contingency budget of \$1,500,000 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 53.5% of total requirements and 80.4% of the anticipated expenditures in the General Fund (total requirements less contingency, reserve and unappropriated ending fund balance). Reserve for future expenditure and contingency total \$1,500,000 and represent 2.94% of fund expenditures of \$50,974,666.



			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	<u>SUMMARY</u>			<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
			<u>GENERAL FUND (100)</u>					
			REQUIREMENTS:					
			Operating Budget:					
20,544,307	21,600,275	25,117,288	Personnel Services			27,267,831	-	-
4,761,869	5,218,868	6,308,621	Materials and Services			6,648,764	-	-
25,306,176	26,819,143	31,425,909	Total Operating Budget			33,916,595	-	-
42,286	109,039	1,550,000	Capital Outlay			1,560,500	-	-
966,000	1,148,000	1,371,885	Interfund Transfers			1,446,548	-	-
109,000	48,665	1,199,970	Other Requirements			1,184,470	-	-
26,423,462	28,124,848	35,547,764	Total Expenditures			38,108,113	-	-
-	-	945,000	Contingency			1,500,000	-	-
12,383,268	13,499,503	9,969,630	Unappropriated Ending Fund Balance			11,366,553	-	-
12,383,268	13,499,503	10,914,630	Total Fund Balance			12,866,553	-	-
38,806,730	41,624,350	46,462,394	TOTAL REQUIREMENTS			50,974,666	-	-
			<u>GENERAL FUND (100)</u>					
			OPERATING BUDGET BY DEPARTMENT					
1,283,183	1,350,083	1,823,439	City Manager			2,242,743	-	-
1,491,928	1,696,559	1,933,896	Finance and Management Services			2,092,686	-	-
732,891	967,112	1,163,530	Community Development			1,254,815	-	-
545,071	594,719	682,737	Library			695,114	-	-
3,297,444	3,488,460	4,395,796	Public Works			4,609,611	-	-
1,766,954	2,050,889	2,264,869	Parks and Recreation			2,360,226	-	-
528,565	557,779	623,075	Municipal Court			705,186	-	-
7,584,498	7,546,881	9,397,301	Police Department			10,175,736	-	-
8,075,642	8,566,660	9,141,266	Fire Department			9,780,478	-	-
25,306,176	26,819,143	31,425,909	TOTAL OPERATING BUDGET BY DEPARTMENT			33,916,595	-	-



CITY OF ROSEBURG, OREGON
GENERAL FUND

RESOURCES

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

CITY OF ROSEBURG, OREGON							
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
GENERAL FUND (100) - REVENUES							
10,597,061	12,365,716	12,875,796	00-00-301000	BEGINNING FUND BALANCE	17,375,661		
REVENUES - (100)							
17,605,978	18,457,570	19,432,665	70-40-311100	Current Year Property Taxes	21,219,500		
486,738	415,765	601,000	70-40-311200	Prior Years' Property Taxes	433,100		
53,589	-	-	70-40-311300	Land Sales	-		
36,298	36,012	40,000	70-40-311400	In Lieu of Taxes	40,000		
515	215	-	00-00-311500	Penalties and Interest	-		
413,659	392,299	410,000	70-40-315200	Marijuana 3%	400,184		
7,653	10,503	10,000	30-10-321100	Public Works	8,800		
53,116	51,616	50,000	50-10-321102	Planning Fees	115,000		
30,000	30,000	30,000	10-10-321104	Garbage Permits	40,000		
55,088	57,623	60,000	40-10-321120	Parks Department Fees	60,000		
55,060	51,729	58,000	10-10-321149	Other Licenses	53,000		
14,967	8,572	10,000	50-10-321525	Derelict Building Fees	13,000		
483,357	378,889	423,500	78-40-321700	Gas Franchise Fees	410,336		
1,951,675	2,182,692	2,458,960	78-40-321720	Electric Franchise Fees	2,794,297		
281,691	287,696	280,000	78-40-321740	Telephone Franchise Fees	300,174		
125,372	112,884	110,000	78-40-321760	Cable TV Franchise Fees	102,000		
283,361	302,481	316,500	78-40-321780	Water Utility Franchise Fees	324,700		
102,006	107,435	112,875	00-00-321800	Storm Drainage Franchise Fees	115,100		
168,177	162,524	140,000	20-10-322101	Fines	220,000		
27,935	23,034	27,000	20-10-322105	Court Costs	22,500		
3,400	5,200	4,000	20-10-322125	Police-Impound Admin Fee	7,000		
8,662	6,725	9,000	20-10-322135	Court Appointed Attorney Fees	9,500		
71,819	78,256	75,000	20-10-322140	Criminal Fines	90,000		
20,609	8,041	8,500	80-40-385120	Court Collections	10,000		
16,742	5,907	10,000	20-20-331140	Federal Grants	9,000		
240,073	272,459	51,000	50-20-332100	State Grants-OPIOID	125,475		
14,140	7,800	-	40-20-332120	State Grants	8,000		
468,246	451,342	515,250	78-40-332520	Liquor State Subventions	380,000		
17,496	15,774	17,250	78-40-332530	Tobacco State Subventions	14,100		
39,701	44,091	33,500	78-40-332540	Marijuana Subventions	36,000		
278,928	270,419	280,000	78-40-332710	State Revenue Sharing	235,300		
9,111	17,754	10,000	20-20-332725	Hazardous Materials Revenue	12,100		
8,629	8,993	10,000	30-20-332730	Other	10,000		
15,000	15,450	15,914	20-20-333210	Contracted Services	16,391		
116,293	74,655	110,690	20-20-334100	Intergovernmental Revenue-Local	99,500		
6,000	6,000	6,000	10-10-341122	Interdept Charges-Golf	6,000		
34,389	36,885	45,000	10-10-341125	Interdept Charges-Hotel/Motel	60,869		
89,422	91,360	101,618	10-10-341129	Interdept Charges-Sidewalk	112,452		
1,168,234	1,193,446	1,299,109	10-10-341131	Interdept Charges-Transportation	1,418,975		
41,802	46,474	52,015	10-10-341135	Interagency - Urban Renewal	70,844		
15,913	16,287	16,287	30-10-341136	Interdept Charges-Facilities	19,244		
5,918	6,000	6,000	10-10-341151	Interdept Charges-OSP	6,000		
110,748	119,725	128,047	10-10-341152	Interdept Charges-Airport	144,657		
1,322,007	1,361,579	1,517,980	10-10-341153	Interdept Charges-Water	1,602,839		
8,524	10,328	15,098	10-10-341155	Interdept Charges-Economic Development	13,684		
652,623	719,548	821,144	10-10-341156	Interdept Charges-Storm	846,497		
19,700	19,721	23,670	10-10-341161	Interdept Charges-Work Comp	17,331		
18,000	18,000	18,000	00-00-342120	Land Lease	18,000		
325,168	326,483	326,500	10-10-343280	User Fees-Service Area Fee	329,000		
15,020	14,345	13,500	10-10-343810	Lien Search Fee	15,000		
35,180	55,610	40,000	20-10-343910	Fire Suppression Fees	241,000		
16,089	12,775	10,000	20-10-343920	Fire Prevention Fees	15,000		
1,269	1,135	1,500	00-00-344015	Finance Fee	1,000		
575	1,613	1,000	00-00-344120	Community Development Fee	1,000		
4,056	(144)	4,056	40-10-344250	Parks Administration Fee	4,056		

CITY OF ROSEBURG, OREGON							
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
GENERAL FUND (100) - REVENUES							
16,030	14,679	16,000	20-10-344510	Police Administrative Fee	14,000		
2,513	9,292	10,000	20-10-344610	Fire Administrative Fee	13,000		
24,100	25,573	25,000	40-10-344710	Library Card	25,000		
4,103	5,321	4,500	40-10-344720	Library Miscellaneous	6,000		
-	20,648	-	60-40-342133	Lease Revenue	-		
5,829	8,790	3,000	30-30-361200	Abatement	5,000		
367,253	689,898	700,000	60-40-371100	Interest Income	775,000		
102	-	-	60-40-371110	Interest Income	-		
32,730	45,272	35,000	60-40-371120	Property Taxes	40,000		
970	700	-	20-20-381110	Contributions	-		
114,531	100,087	35,000	80-40-385100	Miscellaneous	35,000		
6,997	8,925	7,000	80-40-385110	Miscellaneous-Room Rental	8,500		
-	-	2,583,970	85-40-391283	Transfers-ARPA Special Revenue	-		
-	(86,449)	-	92-40-392050	Subscription Financing Source	-		
130,054	-	-	90-40-392100	Proceeds From Asset Sales	-		
48,736	6,327	-	99-40-392300	Reimbursements	-		
28,209,669	29,258,634	33,586,598	Total		33,599,005	-	-
TOTAL REVENUES & BEGINNING							
38,806,730	41,624,350	46,462,394	FUND BALANCE		50,974,666	-	-

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 Assistant provides a wide range of support to all City departments and the City Council. The Human Resources Generalist has a wide range of responsibilities including, but not limited to recruitment and onboarding, benefits administration, performance management, and employee recordkeeping and reporting.

The Homeless Coordinator position has been replaced with a position with expanded responsibilities to include not just homeless related projects, but also other projects and programs that are currently understaffed. Examples may include involvement with downtown and parking, involvement in special projects such as annexation studies or housing projects related to the UGB swap, economic development activities and other projects and programs.

The Opioid Settlement Projects account, established in FY 23-24, remains in the FY 25-26 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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
City Manager	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
City Recorder	1.0	1.0	1.0	1.0
Homeless Coordinator	0.0	1.0	1.0	0.0
Special Projects Coordinator	-	-	-	1.0
Human Resources Generalist	-	-	-	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>1.0</u>
	6.0	7.0	7.0	7.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
GENERAL FUND (100) - CITY MANAGER DEPARTMENT								
PERSONNEL SERVICES - 1010								
627,416	626,685	713,025	Salaries and Wages			799,219	-	-
397,339	390,836	476,914	Employee Benefits			531,274	-	-
1,024,755	1,017,521	1,189,939	Total			1,330,493	-	-
MATERIALS AND SERVICES - 1010								
7,861	5,292	6,500	41-3010	Lodging and Registration		8,000		
3,295	3,297	3,500	41-3015	Meals and Mileage		4,500		
485	750	750	41-3020	Commission Meetings and Meals		750		
3,738	1,448	5,000	41-3025	Council Travel and Conference		5,000		
1,750	5,109	9,500	41-3030	Council Reimbursement		6,500		
24,798	26,579	27,000	41-3035	Memberships		30,000		
2,818	2,795	4,000	41-3040	Dues and Subscriptions		4,000		
290	1,635	2,500	41-3055	Personnel Training		2,500		
43,209	54,035	95,000	41-3310	Professional Services-Legal		95,000		
13,510	12,738	14,000	41-3315	Auditing		14,000		
-	5,273	-	41-3330	Professional Services Technical		-		
16,018	5,825	22,000	41-3620	Special Services		22,000		
11,488	15,219	25,000	41-3690	Misc. Contracted Services		25,000		
-	47,367	250,000	41-3695	Opioid Settlement Projects		500,000		
2,418	1,781	4,000	41-3810	Recording		4,000		
6,389	2,293	7,000	41-3815	Advertising		7,000		
146	-	1,000	41-3820	Budget and Special Election		1,000		
2,981	2,094	7,000	41-3825	Codifications		7,000		
19,688	18,396	21,000	41-3830	Personnel Recruitment		21,000		
72,298	97,680	100,000	41-3860	Abatement - Homeless		125,000		
7,503	3,123	7,500	41-4510	Office Supplies		7,500		
13,275	13,693	13,500	41-4520	Postage		13,500		
1,487	1,852	3,000	41-4545	Materials & Supplies - Special Purchases		3,500		
1,050	378	2,500	41-4580	Office Equipment/Furniture		2,500		
1,933	3,912	2,250	41-4830	Equipment Maintenance & Repair		3,000		
258,428	332,563	633,500	Total			912,250	-	-
1,283,183	1,350,083	1,823,439	TOTAL CITY MANAGER DEPARTMENT			2,242,743	-	-

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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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>1.0</u>	<u>1.0</u>	<u>1.0</u>
	6.3	7.3	7.3	7.3

CITY OF ROSEBURG, OREGON						
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025		PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
GENERAL FUND (100) - FINANCE DIVISION						
PERSONNEL SERVICES - 1015						
491,663	514,837	565,318		Salaries and Wages	625,974	-
319,336	356,735	407,860		Employee Benefits	435,502	-
810,999	871,572	973,178	Total		1,061,476	-
MATERIALS AND SERVICES - 1015						
1,761	1,168	6,700	41-3010	Lodging and Registration	6,250	
729	267	2,488	41-3015	Meals and Mileage	1,400	
1,966	1,524	3,080	41-3040	Dues and Subscriptions	3,120	
1,360	1,095	1,500	41-3055	Personnel Training	1,500	
10,780	3,780	19,400	41-3330	Professional Services Technical	19,375	
3,281	15,920	16,060	41-3690	Contracted Services-Miscellaneous	17,000	
1,831	3,272	4,000	41-3870	Bad Debt Expense	4,000	
2,460	3,783	8,450	41-3885	Banking Fees	8,450	
-	30	5,000	41-3910	Hardware Non Capital	5,000	
419	2,419	-	41-3915	Software Non Capital	-	
37,022	41,034	45,000	41-3920	Technology-Support and Maintenance	49,800	
4,568	3,355	4,500	41-4210	Telephone Communications	4,500	
4,594	3,493	7,250	41-4510	Office Supplies	7,250	
649	3,666	1,000	41-4515	Equipment Non Capital	1,000	
50	215	350	41-4545	Supplies	350	
-	370	-	41-4580	Office Equipment/Furniture	-	
1,715	1,952	1,500	41-4830	Equipment Maintenance	1,500	
-	-	-	41-5710	Insurance-Automobile	-	
44,915	46,349	53,300	41-5715	Insurance-General Liability	49,290	
10,382	12,721	14,630	41-5720	Insurance-Property	16,050	
570	727	840	41-5740	Insurance-Equipment	510	
1,475	1,434	1,660	41-5790	Insurance-Miscellaneous	1,820	
130,527	148,571	196,708	Total		198,165	-
941,526	1,020,143	1,169,886	TOTAL FINANCE DIVISION		1,259,641	-

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.

Of particular interest; Technology – Support and Maintenance (41-3920) increases approximately \$100,000 primarily due to two factors. First, software licensing for Microsoft 365 with multifactor authentication is added this year. The purchase of Microsoft 365 occurred in the 2024-25 fiscal year as part of the Software Non Capital (41-3915) account; there are no software purchases budgeted in this account this year. Second, a phone hosting solution is planned for implementation that will replace the antiquated phone system that was implemented at the time the public safety center was completed.

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Info Technology Manager	1.0	0.0	0.0	0.0
Information Services Technician	<u>2.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	3.0	0.0	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 2025-26 fiscal year. Consequently, there are no internal IT personnel included in the FY 25-26 budget.

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
<div>GENERAL FUND (100) - INFORMATION TECHNOLOGY DIVISION</div>								
PERSONNEL SERVICES - 1025								
34,100	-	-	Salaries and Wages			-	-	-
13,239	-	-	Employee Benefits			-	-	-
47,339	-	-	Total			-	-	-
MATERIALS AND SERVICES - 1025								
-	-	-	41-3040	Dues and Subscriptions		-	-	-
-	-	-	41-3055	Personnel Training		-	-	-
81,297	127,569	10,400	41-3910	Hardware Non Capital		88,750	-	-
12,860	8,522	109,440	41-3915	Software Non Capital		-	-	-
108,642	135,871	193,670	41-3920	Technology-Support and Maintenance		293,795	-	-
299,637	404,250	450,000	41-3930	Technology-Contracted Services		450,000	-	-
416	204	500	41-4215	Cellular Phone		500	-	-
-	-	-	41-4510	Office Supplies		-	-	-
211	-	-	41-4545	Supplies		-	-	-
-	-	-	41-4580	Office Equipment/Furniture		-	-	-
-	-	-	41-4815	Vehicle Repair and Maintenance		-	-	-
-	-	-	41-4820	Vehicle Fuel		-	-	-
503,063	676,416	764,010	Total			833,045	-	-
550,402	676,416	764,010	TOTAL INFORMATION TECHNOLOGY DIVISION			833,045	-	-
1,491,928	1,696,559	1,933,896	TOTAL FINANCE AND MANAGEMENT SERVICES			2,092,686	-	-
2,775,111	3,046,643	3,757,335	TOTAL ADMINISTRATIVE DEPARTMENT			4,335,429	-	-

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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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							
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
<u>GENERAL FUND(100) - COMMUNITY DEVELOPMENT DEPARTMENT</u>							
PERSONNEL SERVICES - 1520							
383,832	513,540	568,322	Salaries and Wages		616,542	-	-
268,301	379,541	437,258	Employee Benefits		480,323	-	-
652,133	893,080	1,005,580	Total		1,096,865	-	-
MATERIALS AND SERVICES - 1520							
-	1,315	4,000	41-3010	Lodging and Registration	4,000		
220	245	3,000	41-3015	Meals and Mileage	3,000		
40	30	200	41-3020	Commission Meetings and Meals	200		
-	-	1,500	41-3040	Dues and Subscriptions	1,500		
8,094	11,285	20,000	41-3310	Professional Services-Legal	20,000		
170	-	-	41-3320	Professional Services-Survey & Engineering	-		
53,360	-	2,000	41-3330	Professional Services-Technical	2,000		
-	33,392	30,000	41-3630	Contracted Services	25,000		
-	59	500	41-3815	Advertising	500		
4,249	14,343	30,000	41-3860	Abatement Expense	30,000		
4,550	4,687	55,000	41-3920	Support & Maintenance	60,000		
647	815	1,000	41-4210	Telephone Communications	1,000		
1,103	1,103	2,000	41-4510	Office Supplies	2,000		
-	-	500	41-4515	Equipment Non Capital	500		
3,040	882	1,500	41-4580	Office Equipment/Furniture	1,500		
1,233	82	2,000	41-4815	Vehicle Expense-Maintenance	2,000		
2,131	1,882	2,500	41-4820	Vehicle Expense-Fuel	2,500		
1,921	3,912	2,250	41-4830	Equipment Maintenance	2,250		
80,758	74,031	157,950	Total		157,950	-	-
732,891	967,112	1,163,530	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT		1,254,815	-	-

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, 2024, through March 31, 2025, 57,500 people visited the library to check out materials, attend programs, use the public computers and Wi-Fi, and enjoy the space.

The library's collection consists of 80,000 books, magazines, DVDs, and audiobooks on CD in the physical collection and 100,000 digital books, audiobooks, and magazines on two platforms. In the first nine months of the 2024-25 fiscal year, patrons checked out 83,600 items. Physical items accounted for 69% and digital items 31% of checkouts.

Library staff coordinated 200 programs for all ages between July 1, 2024, and March 31, 2025, with a total attendance of 6,300. The 2024 Summer Reading Program was a great success with 400 youth completing at least one reading log and 276 youth submitting 2,100 book reviews. The library distributed 3,500 new, popular, free books to youth. Sixty-one adults logged 963 books, and 88 adults submitted 636 book reviews.

The library was awarded several grants to expand the collection and deliver projects. A highlight was the Americans and the Holocaust six-week exhibition made possible by the American Library Association and United States Holocaust Memorial Museum.

The Friends of the Roseburg Public Library donated \$19,000 in the first three-quarters of the fiscal year from their book sales. The Friends also serve as the local program partner for Dolly Parton's Imagination Library program, which mails one new, free book every month to registered children from birth to fifth birthday. Our program has reached more than 3,000 children since it launched in fall 2019.

The library informs the public about programs and projects through our website at www.roseburgpubliclibrary.org, weekly newsletter, Facebook (@roseburglibrary) and Instagram (@roseburglibrary).

PERSONNEL HISTORY

The personal services position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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 (6 positions)	<u>1.0</u>	<u>1.0</u>	<u>1.25</u>	<u>1.5</u>
	3.5	3.5	3.75	4.0

CITY OF ROSEBURG, OREGON									
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026	
GENERAL FUND (100) - LIBRARY									
PERSONNEL SERVICES - 1610									
241,927	258,171	324,081	Salaries and Wages			327,819	-	-	
139,722	152,751	166,195	Employee Benefits			167,932	-	-	
381,649	410,922	490,276	Total				495,751	-	-
MATERIALS AND SERVICES - 1610									
841	1,327	2,425	41-3010	Lodging and Registration	2,525				
89	382	500	41-3015	Meals and Mileage	500				
6,273	6,224	7,185	41-3040	Dues and Subscriptions	6,685				
72	-	250	41-3310	Professional Services-Legal	250				
-	-	-	41-3630	Contracted Services	-				
4,150	4,236	4,700	41-3920	Support & Maintenance	5,325				
-	9,426	-	41-3930	Contracted Services	-				
851	789	870	41-4210	Telephone Communications	875				
1,719	2,208	2,500	41-4510	Office Supplies	2,500				
2,716	-	-	41-4515	Equipment Non Capital	-				
-	25	150	41-4520	Postage	150				
2,193	3,030	2,500	41-4545	Materials and Supplies	2,500				
26,317	27,793	28,681	41-4546	Collection Materials	30,000				
-	-	-	41-4580	Office Equipment/Furniture	-				
21,958	31,958	25,435	41-4810	Building & Grounds Maintenance	25,785				
-	85	180	41-4815	Vehicle General	150				
148	243	500	41-4820	Vehicle Fuel	300				
33,200	35,214	41,000	41-5410	Utilities-Power	45,000				
30,415	21,610	30,000	41-5420	Utilities-Natural Gas	28,000				
3,540	5,071	6,200	41-5430	Utilities-Water	6,500				
1,260	1,680	1,850	41-5435	Utilities-Sewer	2,200				
1,959	2,123	2,200	41-5440	Utilities-Garbage Service	2,253				
453	529	569	41-5710	Insurance-Automobile	620				
3,143	3,784	4,410	41-5715	Insurance-General Liability	4,150				
21,723	25,669	29,905	41-5720	Insurance-Property	32,310				
402	391	451	41-5790	Insurance-Miscellaneous	785				
163,422	183,797	192,461	Total				199,363	-	-
545,071	594,719	682,737	TOTAL LIBRARY				695,114	-	-

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 \$14.5 million capital improvement projects in fiscal year 2025-26.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Technician I, II, III	3.0	3.0	3.0	3.0
Construction Inspector	0.0	0.0	1.0	1.0
GIS Specialist	1.0	1.0	1.0	1.0
Civil Engineer	2.0	2.0	2.0	2.0
City Engineer	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	8.0	8.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
GENERAL FUND (100) - ENGINEERING DIVISION								
PERSONNEL SERVICES - 2020								
448,901	637,905	616,445	Salaries and Wages			695,389	-	-
304,563	224,859	476,288	Employee Benefits			539,220	-	-
753,464	862,764	1,092,733	Total			1,234,609	-	-
MATERIALS AND SERVICES - 2020								
596	1,346	4,000	43-3010	Lodging and Registration		4,000		
153	-	1,000	43-3015	Meals and Mileage		1,000		
1,039	2,385	2,500	43-3320	Surveying and Engineering Services		2,500		
1,400	1,150	500	43-3330	Professional Services-Technical		500		
-	64	2,500	43-3910	Hardware		2,500		
1,345	1,078	2,000	43-4215	Cellular Phone		2,000		
931	469	1,000	43-4510	Office Supplies		1,500		
3,875	2,030	3,000	43-4545	Materials and Supplies		2,500		
-	-	300	43-4555	Safety Equipment and Supplies		300		
220	4,032	1,500	43-4580	Office Equipment/Furniture		1,500		
347	1,734	2,000	43-4815	Vehicle Expense-Maintenance		2,000		
9,906	14,289	20,300	Total			20,300	-	-
763,370	877,053	1,113,033	TOTAL ENGINEERING DIVISION			1,254,909	-	-

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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Director	1.0	1.0	1.0	1.0
Department Technician	1.0	1.0	1.0	1.0
Staff Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.0	3.0	3.0	3.0

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
<div>GENERAL FUND (100) - ADMINISTRATION DIVISION</div>								
PERSONNEL SERVICES - 2030								
240,593	248,006	280,312	Salaries and Wages			279,130	-	-
154,769	160,434	180,836	Employee Benefits			220,801	-	-
395,362	408,440	461,148	Total			499,931	-	-
MATERIALS AND SERVICES -2030								
545	76	3,640	43-3010	Lodging and Registration		1,500		
705	60	2,600	43-3015	Meals and Mileage		750		
229	238	312	43-3040	Dues and Subscriptions		300		
2,268	4,368	11,440	43-3310	Professional Services-Legal		5,000		
-	2,275	-	43-3915	Software Non Capital		-		
-	324	-	43-3920	Support & Maintenance		-		
1,057	1,334	1,040	43-4510	Office Supplies		1,000		
274	-	520	43-4545	Materials and Supplies		500		
399	7,718	2,000	43-4580	Office Equipment/Furniture		1,500		
607	286	800	43-4815	Vehicle Expense-Maintenance		800		
5,183	4,654	7,000	43-4820	Vehicle Expense-Fuel		4,000		
5,399	2,836	3,500	43-4830	Equipment Maintenance		2,000		
16,666	24,170	32,852	Total			17,350	-	-
412,028	432,610	494,000	TOTAL ADMINISTRATION DIVISION			517,281	-	-

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 2025-26, the building maintenance staff will help facilitate delivery of approximately \$300,000 in capital improvement projects.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Maintenance II	1.0	1.0	1.0	1.0
Building Maintenance Tech	1.0	1.0	1.0	1.0
Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	3.0	3.0	3.0	3.0

CITY OF ROSEBURG, OREGON								
ACTUAL	ACTUAL	ADOPTED				PROPOSED	APPROVED	ADOPTED
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>				<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>GENERAL FUND (100) - BUILDING MAINTENANCE</u>								
PERSONNEL SERVICES - 2035								
158,625	180,164	187,753	Salaries and Wages			200,209	-	-
107,160	120,998	130,402	Employee Benefits			140,528	-	-
<u>265,785</u>	<u>301,162</u>	<u>318,155</u>	Total			<u>340,737</u>	<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 2035								
-	330	800	41-3010	Lodging and Registration		800		
-	75	300	41-3015	Meals and Mileage		300		
510	490	520	41-4210	Telephone		510		
1,204	984	1,000	41-4515	Small Tools		1,000		
7,344	7,246	12,000	41-4545	Materials and Supplies		12,000		
-	-	800	41-4555	Safety Equipment and Supplies		800		
21,669	24,246	26,000	41-4810	Building and Grounds Maintenance		26,000		
23,245	26,046	27,560	41-5410	Utilities-Power-City Hall		30,250		
16,294	12,402	18,500	41-5420	Utilities-Natural Gas-City Hall		19,500		
2,910	2,799	4,000	41-5430	Utilities-Water		3,600		
1,352	667	800	41-5435	Utilities-Sewer		950		
4,449	4,819	5,720	41-5440	Utilities-Garbage Service		5,300		
1,455	1,430	1,560	41-5455	Utilities-Storm Drainage		1,500		
<u>80,432</u>	<u>81,535</u>	<u>99,560</u>	Total			<u>102,510</u>	<u>-</u>	<u>-</u>
<u>346,217</u>	<u>382,697</u>	<u>417,715</u>	TOTAL BUILDING MAINTENANCE DEPARTMENT			<u>443,247</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 2024-25. 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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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						PROPOSED	APPROVED	ADOPTED
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				2025-2026	2025-2026	2025-2026
GENERAL FUND (100) - STREET DEPARTMENT								
PERSONNEL SERVICES - 2040								
571,826	584,795	769,166	Salaries and Wages			802,262	-	-
516,609	523,304	683,404	Employee Benefits			756,627	-	-
1,088,435	1,108,099	1,452,570	Total	1,558,889 - -				
MATERIALS AND SERVICES - 2040								
5,856	3,981	6,000	43-3010	Lodging and Registration	6,000			
539	266	1,000	43-3015	Meals and Mileage	1,000			
2,603	1,878	2,808	43-3350	Laboratory/Medical	2,750			
7,466	33,900	15,000	43-3690	Contracted Services-Miscellaneous	15,000			
2,058	1,866	2,000	43-4215	Cellular Phone	2,025			
891	-	1,500	43-4220	Radio and Pagers	1,500			
529	569	600	43-4290	Communications Miscellaneous	610			
561	-	400	43-4510	Office Supplies	400			
3,195	1,974	3,200	43-4515	Small Tools	3,000			
3,180	1,043	6,000	43-4540	Chemicals	6,000			
8,412	6,456	12,000	43-4545	Materials and Supplies	12,000			
4,063	2,501	4,500	43-4555	Safety Equipment and Supplies	4,500			
42,686	30,600	60,000	43-4560	Paint and Signs	60,000			
244	420	600	43-4580	Office Equipment/Furniture	600			
16,354	19,856	13,520	43-4810	Building and Ground Maintenance	13,500			
43,836	47,547	48,000	43-4815	Vehicle Expense-Maintenance	48,000			
55,146	40,956	70,000	43-4820	Vehicle Expense-Fuel	45,000			
5,260	6,732	7,000	43-4825	Vehicle Tires	7,000			
7,780	6,303	8,000	43-4830	Equipment Maintenance	8,000			
26,932	18,101	50,000	43-4835	Road and Bridge Maintenance	50,000			
263	3,701	5,000	43-4837	Tree Removal/Maintenance	10,000			
8,410	8,016	10,000	43-4847	Street Sweeper Debris Disposal	10,000			
-	-	500	43-4850	Equipment Rental	500			
19	-	-	43-4855	General Maintenance	-			
3,014	2,787	4,100	43-5120	General Uniform	4,000			
10,179	9,811	11,900	43-5410	Utilities-Power	11,500			
10,277	7,150	10,000	43-5420	Utilities-Gas	9,000			
11,625	13,040	16,590	43-5430	Utilities-Water	15,000			
787	1,049	1,200	43-5435	Utilities-Sewer	1,400			
1,272	1,367	1,400	43-5440	Utilities-Garbage Service	1,550			
6,092	6,365	6,700	43-5455	Utilities-Storm Drainage	6,800			
15,450	18,554	21,390	43-5710	Insurance-Automobile	21,500			
21,168	24,182	27,550	43-5715	Insurance-General Liability	26,200			
6,550	9,103	10,475	43-5720	Insurance-Property	11,500			
7,665		9,865	43-5740	Insurance-Equipment	7,700			
1,609	1,564	1,800	43-5790	Insurance-Miscellaneous	2,000			
341,971	340,110	450,598	Total	425,535 - -				
1,430,406	1,448,208	1,903,168	TOTAL STREET DEPARTMENT			1,984,424	-	-

CITY OF ROSEBURG, OREGON
GENERAL FUND

PUBLIC WORKS DEPARTMENT
STREET LIGHT DIVISION

CURRENT OPERATIONS

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

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

CITY OF ROSEBURG, OREGON								
ACTUAL	ACTUAL	ADOPTED				PROPOSED	APPROVED	ADOPTED
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>				<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>GENERAL FUND (100) - STREET LIGHT DIVISION</u>								
MATERIALS AND SERVICES - 2045								
28,666	16,647	26,000	43-4840	Traffic Signal Maintenance		23,000		
35,640	19,013	93,480	43-4845	Street Light Maintenance		25,000		
8,691	10,583	12,300	43-5410	Utilities-Power City Owned		11,000		
25,882	29,402	33,600	43-5460	Utilities-Traffic Lights		35,750		
246,544	272,248	302,500	43-5465	Street Light Rentals		315,000		
<u>345,423</u>	<u>347,892</u>	<u>467,880</u>	Total			<u>409,750</u>	<u>-</u>	<u>-</u>
<u>345,423</u>	<u>347,892</u>	<u>467,880</u>	TOTAL STREET LIGHTS DIVISION			<u>409,750</u>	<u>-</u>	<u>-</u>
<u>3,297,444</u>	<u>3,488,460</u>	<u>4,395,796</u>	TOTAL PUBLIC WORKS DEPARTMENT			<u>4,609,611</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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Parks Manager	1.0	1.0	1.0	1.0
Parks Coordinator	1.0	1.0	1.0	1.0
Seasonal (Rec programs)	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
	2.25	2.25	2.25	2.25

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026	
GENERAL FUND (100) - PARKS DEPARTMENT								
PERSONNEL SERVICES - 2550								
136,392	150,809	165,312	Salaries and Wages		179,446	-	-	
94,133	113,413	123,403	Employee Benefits		135,893	-	-	
230,525	264,222	288,715	Total		315,339	-	-	
MATERIALS AND SERVICES - 2550								
1	2,923	4,000	45-3010	Lodging and Registration	4,000			
275	-	1,200	45-3015	Meals and Mileage	1,000			
1,450	1,540	1,700	45-3040	Dues and Subscriptions	1,700			
-	736	1,000	45-3835	Neighborhood/Information Program	1,000			
3,025	2,927	4,000	45-3838	Recreation Program	4,000			
349	304	500	45-4510	Office Supplies	500			
56	106	500	45-4545	Materials and Supplies	500			
1,836	7,460	10,000	45-4565	Volunteers-Project Materials	7,500			
-	-	100	45-4815	Vehicle Expense-Maintenance	100			
-	-	200	45-4820	Vehicle Expense-Fuel	-			
6,992	15,996	23,200	Total		20,300	-	-	
237,517	280,219	311,915	TOTAL PARKS ADMINISTRATION		335,639	-	-	

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 will assist in the construction and landscaping of the new playground facilities at Brown Park. Parks maintenance will continue to monitor the success of the plantings in the detention ponds and replant as necessary to meet the goals of the wetland mitigation. Parks staff will implement regular inspections of parks facilities and identify improvements for the parks and sports fields.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	GENERAL FUND (100) - PARKS DEPARTMENT					
			PERSONNEL SERVICES - 2555					
558,114	631,985	699,471	Salaries and Wages			739,503	-	-
407,010	475,709	537,261	Employee Benefits			554,909	-	-
965,124	1,107,694	1,236,732	Total		1,294,412	-	-	
			MATERIALS AND SERVICES - 2555					
50	1,629	2,500	45-3010	Lodging and Registration	4,500			
-	437	600	45-3015	Meals and Mileage	600			
140	347	800	45-3040	Dues and Subscriptions	2,000			
2,527	1,026	15,000	45-3630	Technical	17,000			
5,865	18,550	22,000	45-3650	Contracted Services/Arborist	20,000			
74,368	122,343	105,000	45-3665	Contracted Services/Personnel	105,000			
510	536	520	45-4210	Telephone Communications	525			
904	1,034	750	45-4215	Cellular Phone	1,400			
12,551	16,055	10,400	45-4515	Small Tools	10,000			
11,219	18,917	34,944	45-4540	Fertilizer and Chemicals	25,000			
26,952	35,242	33,800	45-4545	Materials and Supplies	35,000			
-	-	6,000	45-4555	Safety Equipment and Supplies	6,000			
70,532	68,606	52,416	45-4810	Building and Grounds Maintenance	70,000			
20,421	21,838	24,024	45-4811	Landscape Maintenance	25,000			
32,660	39,997	40,000	45-4812	Turf & Irrigation Maintenance	40,000			
7,800	6,335	4,992	45-4815	Vehicle Expense-Maintenance	5,000			
31,000	29,052	36,400	45-4820	Vehicle Expense-Fuel	30,000			
2,012	313	3,276	45-4825	Vehicle Tires	4,500			
28,291	11,443	23,920	45-4830	Equipment Maintenance	20,000			
1,232	7,781	1,248	45-4850	Equipment Rental	3,000			
24,571	4,609	20,800	45-4875	Vandalism	15,000			
4,407	4,303	3,600	45-5120	Uniforms	3,600			
42,439	43,912	49,000	45-5410	Utilities-Power	55,000			
2,789	1,765	2,300	45-5420	Utilities-Natural Gas	2,400			
46,233	61,876	73,815	45-5430	Utilities-Water	65,000			
9,290	12,527	12,600	45-5435	Utilities-Sewer	15,000			
38,633	47,769	44,100	45-5440	Utilities-Garbage	50,000			
15,225	15,647	16,800	45-5455	Utilities-Storm Drainage	17,000			
5,302	7,551	7,875	45-5710	Insurance-Automobile	8,250			
10,559	12,701	13,335	45-5715	Insurance-General Liability	14,000			
26,348	38,552	40,484	45-5720	Insurance-Property	47,750			
8,142	8,978	11,550	45-5740	Insurance-Equipment	11,000			
1,341	1,304	1,373	45-5790	Insurance-Miscellaneous	1,650			
564,313	662,976	716,222	Total		730,175	-	-	
1,529,437	1,770,671	1,952,954	TOTAL PARKS MAINTENANCE		2,024,587	-	-	
1,766,954	2,050,889	2,264,869	TOTAL PARKS DEPARTMENT		2,360,226	-	-	

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. During the 2024-25 fiscal year, due to significant increase in case load, department staffing included a temporary court clerk; the 2025-26 budget proposal seeks to make the position permanent as case loads continue to be elevated.

This budget reflects costs associated with providing contracted prosecution services, indigent defense, and jury and subpoena fees. Included in this budget is an increase to the Court Appointed Attorney Fees to reflect anticipated costs of a new indigent attorney services contract.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Municipal Judge	0.3	0.3	0.3	0.3
Court Supervisor	0.0	0.0	1.0	1.0
Account Clerk II	2.5	2.5	2.5	2.5
Bailiff	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>
	3.2	3.2	4.2	4.2

CITY OF ROSEBURG, OREGON								
ACTUAL	ACTUAL	ADOPTED				PROPOSED	APPROVED	ADOPTED
<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>				<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>GENERAL FUND (100) - MUNICIPAL COURT</u>								
PERSONNEL SERVICES - 3010								
204,127	229,103	272,793	Salaries and Wages			304,730	-	-
125,647	140,331	137,882	Employee Benefits			158,056	-	-
<u>329,774</u>	<u>369,434</u>	<u>410,675</u>	Total	<u>462,786</u>			<u>-</u>	<u>-</u>
MATERIALS AND SERVICES - 3010								
-	-	2,700	42-3010	Lodging and Registration	2,700			
63	-	900	42-3015	Meals and Mileage	900			
-	-	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			
66,000	66,000	72,000	42-3340	Court Appointed Attorney Fees	98,900			
25,000	25,000	25,000	42-3635	Mental Health Court	25,000			
6,063	2,082	7,000	42-3690	Contracted Services	7,000			
285	150	1,000	42-3875	Jury and Subpoena Fees	1,000			
4,469	6,356	6,500	42-3885	Banking Fees	9,000			
7,676	7,478	10,600	42-3920	Technology-Support and Maintenance	11,200			
9,457	3,219	4,700	42-4510	Office Supplies	4,700			
1,636	61	1,000	42-4515	Equipment Non Capital	1,000			
6,000	6,000	6,000	42-4615	Rent-Building	6,000			
<u>198,791</u>	<u>188,345</u>	<u>212,400</u>	Total	<u>242,400</u>			<u>-</u>	<u>-</u>
<u>528,565</u>	<u>557,779</u>	<u>623,075</u>	TOTAL MUNICIPAL COURT	<u>705,186</u>			<u>-</u>	<u>-</u>

CITY OF ROSEBURG, OREGON
GENERAL FUND
POLICE DEPARTMENT

CURRENT OPERATIONS

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

The Police Department consists of Operations, Patrol Division, Criminal Investigations Division (CID), Traffic Unit, and Records Division. The Operations Division is comprised of the Chief of Police, Operations Captain, and Community Services/PIO Sergeant. 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. One recently added K9 Officer works in the Patrol Division. Three Community Service Officer positions augment the Patrol Division by handling lower-level calls for service. The Criminal Investigations Division consists of one Sergeant, two plainclothes detectives, and one Property/Evidence Technician. When staffing allows, we will fill the SRO position with an officer, add a plainclothes detective to the Criminal Investigations Division, fill the two Douglas Interagency Narcotics Team (DINT) positions, and fill the two Traffic Unit positions. The Records Division is supervised by an Administrative Assistant and staffed by two full-time and one half-time Records Specialists.

PERSONNEL HISTORY	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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	21.0	22.0	22.0	22.0
Detective	5.0	5.0	5.0	5.0
School Resource Officer	2.0	1.0	1.0	1.0
Community Service Officer	2.0	2.0	3.0	3.0
Records Specialist	2.5	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	44.5	44.5	45.5	45.5

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	GENERAL FUND (100) - POLICE DEPARTMENT					
			PERSONNEL SERVICES - 3510					
3,576,938	3,491,709	4,406,261		Salaries and Wages		4,727,652	-	-
2,588,168	2,591,184	3,375,885		Employee Benefits		3,811,448	-	-
6,165,106	6,082,894	7,782,146	Total			8,539,100	-	-
			MATERIALS AND SERVICES - 3510					
16,448	29,328	30,000	42-3010	Lodging and Registration		30,900		
1,424	3,903	7,000	42-3015	Meals and Mileage		7,210		
6,436	6,228	7,800	42-3040	Dues and Subscriptions		8,035		
23,462	53,416	47,680	42-3090	Training-Equipment		48,210		
7,552	3,544	10,000	42-3310	Professional Services-Legal		10,000		
1,200	-	1,000	42-3345	Personnel Testing		1,000		
135	1,437	3,000	42-3630	Contracted Services-Misc.		3,000		
470,066	496,717	520,495	42-3635	Contracted Services-Dispatch		541,311		
309,081	300,000	320,000	42-3645	Jail Expenses		332,800		
633	587	1,000	42-3835	Neighborhood Program		1,000		
2,928	2,265	2,600	42-3910	Hardware Non Capital		2,680		
107,244	45,920	70,000	42-3920	Technology-Support and Maintenance		49,525		
630	595	625	42-4210	Telephone Communications		645		
16,673	16,383	26,500	42-4215	Cellular Phone		26,500		
7,721	8,297	8,320	42-4220	Radio Communications		8,570		
8,071	8,749	10,000	42-4510	Office Supplies		10,000		
7,594	12,941	11,500	42-4515	Supplies-Equipment Non Capital		11,850		
1,439	1,199	1,875	42-4520	Postage		1,930		
13,629	15,446	13,520	42-4545	Materials and Supplies		13,925		
93	1,037	500	42-4565	Volunteers Program		500		
2,113	6,259	2,400	42-4575	Printing		2,470		
232	916	2,100	42-4580	Office Equipment/Furniture		2,165		
432	-	10,000	42-4585	K-9		10,000		
2,661	3,069	3,120	42-4590	Supplies-Miscellaneous		3,210		
35,557	40,042	41,600	42-4810	Building and Grounds Maintenance		41,600		
37,754	44,606	35,000	42-4815	Vehicle Expense-Maintenance		36,050		
72,750	63,047	80,000	42-4820	Vehicles Expense-Fuel		80,000		
11,758	11,845	11,440	42-4825	Vehicles Expense-Tires		11,785		
593	644	1,000	42-4830	Equipment		1,000		
35,439	30,742	36,000	42-5120	Uniforms		36,000		
24,673	29,325	36,100	42-5410	Utilities-Power		38,000		
14,745	12,160	15,600	42-5420	Utilities-Gas		15,600		
3,545	4,372	5,800	42-5430	Utilities-Water		5,800		
2,589	3,451	3,800	42-5435	Utilities-Sewer		4,490		
1,422	1,529	1,750	42-5440	Utilities-Garbage Service		1,750		
3,046	3,182	3,345	42-5455	Utilities-Storm Drainage		3,405		
24,553	31,917	37,025	42-5710	Insurance-Automobile		33,925		
123,655	146,940	169,000	42-5715	Insurance-General Liability		169,900		
14,815	17,648	20,305	42-5720	Insurance-Property		22,920		
176	-	340	42-5740	Insurance-Equipment		375		
4,425	4,302	6,015	42-5790	Insurance-Miscellaneous		6,600		
1,419,392	1,463,988	1,615,155	Total			1,636,636	-	-
7,584,498	7,546,881	9,397,301	TOTAL POLICE DEPARTMENT			10,175,736	-	-

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 2025-26 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 collecting and evaluating statistical data for the purpose of identifying and planning for a stronger operational response posture.

During the 2024-25 fiscal year, we remained committed to providing exceptional service, enhancing community safety, and continuously improving our operations. From advanced training programs, new equipment, and vehicle acquisitions to proactive fire prevention efforts and interagency collaboration, this year's achievements have strengthened our ability to protect lives and property. We are proud of the progress made, grateful for the dedication of our personnel, thankful for the support of our community, and appreciative of the support given by city leaders. Looking ahead, we will continue to innovate, adapt, and work tirelessly to ensure the safety and well-being of all those we serve.

PERSONNEL HISTORY

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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	1.0	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	43.0	43.0	43.0

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	GENERAL FUND (100) - FIRE DEPARTMENT					
			PERSONNEL SERVICES - 4010					
4,407,633	4,625,664	4,895,366	Salaries and Wages			5,183,631	-	-
3,026,224	3,276,807	3,520,075	Employee Benefits			3,853,812	-	-
7,433,857	7,902,471	8,415,441	Total			9,037,443	-	-
			MATERIALS AND SERVICES - 4010					
3,202	8,472	14,000	42-3010	Lodging and Registration		16,000		
1,946	2,309	3,500	42-3015	Meals and Mileage		4,000		
6,266	5,880	14,000	42-3040	Dues and Subscriptions		9,000		
3,368	5,959	8,000	42-3055	Personnel Training		7,000		
5,190	1,539	15,000	42-3310	Professional Services-Legal		10,000		
5,600	5,600	5,600	42-3330	Professional Services-Technical		5,600		
9,984	8,694	12,000	42-3350	Professional Services-Laboratory/Medical		30,200		
93,913	96,415	96,500	42-3635	Contracted Services-Dispatch		104,400		
495	430	600	42-3690	Contracted Services-Misc.		950		
3,506	3,259	3,500	42-3835	Neighborhood/Education Programs		3,500		
3,000	-	5,000	42-3865	Haz-Mat Response		5,000		
-	-	1,000	42-3910	Hardware Non Capital		1,000		
23,893	32,500	35,000	42-3920	Technology-Support and Maintenance		36,000		
1,819	1,679	1,700	42-4210	Telephone Communications		1,700		
7,626	5,246	6,000	42-4215	Cellular Phone		6,000		
1,276	6,356	5,000	42-4220	Radio Communications		5,000		
4,766	4,240	4,700	42-4510	Office Supplies		4,700		
21,018	22,728	23,000	42-4515	Equipment Non Capital/Engine Equipment		23,000		
120	356	500	42-4520	Postage		500		
16,773	20,548	24,000	42-4545	Materials and Supplies		23,000		
3,973	4,772	7,000	42-4555	Extinguishing Agents		7,500		
2,942	3,261	4,000	42-4580	Office Equipment/Furniture		4,000		
45,682	61,108	61,000	42-4810	Building and Grounds Maintenance		61,000		
139,560	111,689	90,000	42-4815	Vehicle Expense-Maintenance		95,000		
40,771	35,266	40,000	42-4820	Vehicle Expense-Fuel		38,000		
4,984	12,408	9,500	42-4825	Vehicle Tires		10,000		
12,519	11,376	15,000	42-4830	Equipment Maintenance		16,000		
22,824	24,493	27,000	42-5115	Safety Clothing		27,000		
12,914	12,874	16,100	42-5120	Uniforms		18,000		
32,768	39,525	41,975	42-5410	Utilities-Power		43,000		
22,723	18,504	19,000	42-5420	Utilities-Gas		16,200		
8,591	7,904	11,600	42-5430	Utilities-Water		10,300		
3,368	4,471	4,800	42-5435	Utilities-Sewer		5,400		
3,012	3,239	3,200	42-5440	Utilities-Garbage		3,200		
4,468	4,668	5,000	42-5455	Utilities-Storm Drain		4,800		
24,439	27,615	32,200	42-5710	Insurance-Automobile		31,000		
15,717	18,920	23,250	42-5715	Insurance-General Liability		19,000		
18,130	21,301	26,100	42-5720	Insurance-Property		26,785		
6,628	6,628	8,100	42-5740	Insurance-Equipment		7,800		
2,011	1,955	2,400	42-5790	Insurance-Miscellaneous		2,500		
641,785	664,189	725,825	Total			743,035	-	-
8,075,642	8,566,660	9,141,266	TOTAL FIRE DEPARTMENT			9,780,478	-	-

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 five years. The general rule of materiality applies to group acquisitions.

Proposed Capital Acquisitions for 2025-26

- \$1,500,000 for acquisition of property, buildings or other improvements,
- \$50,000 total appropriations to accommodate any capital items that are not yet determined, and
- \$10,500 for IT specific capital improvements.

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.

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

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

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			GENERAL FUND (100)					
			CAPITAL OUTLAY - 7575					
-	-	1,500,000	41-7015	Building & Improvements		1,500,000		
42,286	109,039	50,000	41-7020	Equipment Acquisition-General Fund		50,000		
-	-	-	41-7020	Equipment Acquisition-IT		10,500		
42,286	109,039	1,550,000	Total			1,560,500	-	-
			SUBSCRIPTION - 8080					
34,764	(34,764)	-	47-8517	Subscription: Financing Principal		-		
1,900	(1,900)	-	47-8518	Non Subscription Component		-		
561	(561)	-	47-8520	Interest		-		
37,225	(37,225)	-	Total			-	-	-
			TRANSFERS - 9090					
50,000	50,000	50,000	49-8832	Transfer to Park Improvement		50,000		
795,000	960,000	1,160,000	49-8833	Transfer to Equipment Fund		1,100,000		
100,000	100,000	100,000	49-8836	Transfer to Facilities Improvement		100,000		
21,000	38,000	18,000	49-8851	Transfer to Off Street Parking		195,000		
-	-	43,885	49-8855	Transfer to Assessment Fund		1,548		
966,000	1,148,000	1,371,885	Total			1,446,548	-	-
			OTHER REQUIREMENTS - 9093					
71,775	85,890	35,000	45-9100	Insurance Deductibles		35,000		
-	-	50,000	45-9100	Sobering Center		50,000		
-	-	6,000	45-9100	4th of July		6,000		
-	-	1,108,970	45-9100	Other Requirements		114,500		
-	-	-	45-9105	One-Time Funds		978,970		
71,775	85,890	1,199,970	Total			1,184,470	-	-
26,423,462	28,124,848	35,547,764	TOTAL EXPENDITURES			38,108,113	-	-
			OPERATING CONTINGENCY - 9091					
-	-	945,000	60-9010			1,500,000		
12,383,268	13,499,503	9,969,630	60-9410	UNAPPROPRIATED ENDING FUND BALANCE		11,366,553	-	-
12,383,268	13,499,503	10,914,630	TOTAL FUND BALANCE			12,866,553	-	-
38,806,730	41,624,350	46,462,394	TOTAL EXPENDITURES & ENDING FUND BALANCE			50,974,666	-	-



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 2025-26.

DEPARTMENT	PROJECT / GRANT NAME	GRANTING AGENCY	GRANT AMOUNT	CITY MATCH AMOUNT	EXPENDITURE CY BUDGET AMOUNT
ADMINISTRATION	MEDICAL EDUCATION	STATE OF OREGON	1,757,325 *	-	1,757,325
COMMUNITY DEV	HOUSING REHABILITATION GRANT	FED - HUD (CDBG)	250,000	-	250,000
POLICE	BULLET PROOF VESTS	FED - DEPARTMENT OF JUSTICE	4,460	4,460	8,920
			<u>2,011,785</u>	<u>4,460</u>	<u>2,016,245</u>

* Carry-over grant

<u>CITY OF ROSEBURG, OREGON</u>						
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>	<u>SUMMARY</u>	<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
<u>GRANT SPECIAL REVENUE FUND (220)</u>						
RESOURCES:						
6,684,940	486,663	118,720	Intergovernmental Revenue	254,460	-	-
164,738	245,209	200,000	Interest	100,000	-	-
6,849,678	731,872	318,720	Total Operating Revenues	354,460	-	-
1,509,765	5,583,883	4,604,672	Beginning Fund Balance	2,419,218	-	-
8,359,443	6,315,755	4,923,392	TOTAL RESOURCES	2,773,678	-	-
REQUIREMENTS						
Operating Budget:						
1,606,531	1,705,065	4,232,655	Materials and Services	2,016,245	-	-
1,606,531	1,705,065	4,232,655	Total Operating Budget	2,016,245	-	-
1,169,029	(4,829)	-	Capital Outlay	-	-	-
2,775,560	1,700,236	4,232,655	Total Expenditures	2,016,245	-	-
-	-	690,737	Reserved for Future Expenditure	757,433	-	-
5,583,883	4,615,519	-	Unappropriated Ending Fund Balance	-	-	-
8,359,443	6,315,755	4,923,392	TOTAL REQUIREMENTS	2,773,678	-	-

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	GRANT FUND (220)					
1,509,765	5,583,883	4,604,672	00-00-301000	BEGINNING FUND BALANCE		2,419,218		
			REVENUES - (220)					
159,992	486,663	118,720	20-20-331120	Federal Grants		254,460		
6,496,835	-	-	50-20-332120	State Grants		-		
28,113	-	-	20-20-334120	Local Grants		-		
164,738	245,209	200,000	60-40-371100	Interest Income		100,000		
6,849,678	731,872	318,720	Total			354,460	-	-
8,359,443	6,315,755	4,923,392	TOTAL REVENUES & BEGINNING FUND BALANCE			2,773,678	-	-
			MATERIALS AND SERVICES - 1010					
240,127	649,749	4,110,125	41-3630	Contracted Services- SOMWC		1,757,325		
29,121	420	-	41-3690	Contracted Services-Miscellaneous		-		
1,178,448	560,871	-	41-4549	Economic Supports		-		
1,447,696	1,211,040	4,110,125				1,757,325	-	-
			MATERIALS AND SERVICES - 1520					
158,835	487,203	114,910	41-3630	Contracted Services		250,000		
158,835	487,203	114,910	Total			250,000	-	-
			MATERIALS AND SERVICES - 3510					
-	-	7,620	42-4515	Supplies-Equipment Non Capital		8,920		
-	6,822	-	42-5120	Uniforms		-		
-	6,822	7,620	Total			8,920	-	-
1,606,531	1,705,065	4,232,655	TOTAL MATERIALS AND SERVICES			2,016,245	-	-
			CAPITAL OUTLAY - 7575					
1,169,029	(4,829)	-	41-7063	Improvements-Grants		-		
1,169,029	(4,829)	-	Total			-	-	-
2,775,560	1,700,236	4,232,655	TOTAL EXPENDITURES			2,016,245	-	-
			RESERVED FOR FUTURE EXPENDITURE- 9092					
-	-	690,737	60-9210			757,433		
5,583,883	4,615,519	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
8,359,443	6,315,755	4,923,392	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,773,678	-	-

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 2025-26 budget includes a transfer to the Park Improvement Fund. The intent is to identify projects within City parks that will increase tournament play and increase tourism utilizing these assets. Transfer(s) will only occur if qualifying projects are identified and constructed.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			HOTEL/MOTEL TAX FUND (240)					
1,398,866	1,686,668	1,987,719	00-00-301000	BEGINNING FUND BALANCE		2,229,435		
			REVENUES - (240)					
1,658,795	1,588,627	1,800,000	78-40-315200	Hotel/Motel Tax		1,580,000		
14,885	17,385	-	78-40-315100	Penalty and Interest		-		
52,318	100,246	90,000	60-40-371100	Interest Income		125,000		
1,725,998	1,706,259	1,890,000	Total			1,705,000	-	-
3,124,864	3,392,927	3,877,719	TOTAL REVENUES & BEGINNING FUND BALANCE			3,934,435	-	-
			MATERIALS AND SERVICES - 7474					
34,389	36,885	45,000	46-3210	City Services-Management		60,869		
1,403	1,345	250,000	46-3622	Tourism Promotion		250,000		
65,522	55,318	125,000	46-3620	V & C Local Events		125,000		
642,449	648,256	787,500	46-3625	Contracted Services-Tourism		700,000		
743,763	741,804	1,207,500	Total			1,135,869	-	-
			TRANSFER - 9090					
534,267	372,097	577,300	49-8829	Transfer to Street Light/Sidewalk Fund		498,020		
160,166	111,550	173,100	49-8855	Transfer to Economic Development		149,300		
-	-	250,000	49-8832	Transfer to Park Improvement Fund		250,000		
694,433	483,647	1,000,400	Total			897,320	-	-
1,438,196	1,225,451	2,207,900	TOTAL EXPENDITURES			2,033,189	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	1,669,819	60-9210			1,901,246		
1,686,668	2,167,476	-	UNAPPROPRIATED ENDING FUND BALANCES			-	-	-
3,124,864	3,392,927	3,877,719	TOTAL EXPENDITURES & ENDING FUND BALANCES			3,934,435	-	-

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, sidewalks and traffic signals 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 2025-26 are listed in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			STREET LIGHT/SIDEWALK FUND (290)					
613,023	767,129	872,836	00-00-301000	BEGINNING FUND BALANCE		810,836		
			REVENUES - (290)					
11,442	27,232	15,000	60-40-371100	Interest Income		26,000		
356	-	-	30-30-361200	Assessments-S/W		-		
534,267	372,097	577,300	00-00-391124	Transfer from Hotel/Motel Fund		498,020		
546,065	399,329	592,300	Total			524,020	-	-
1,159,088	1,166,458	1,465,136	TOTAL REVENUES & BEGINNING FUND BALANCE			1,334,856	-	-
			MATERIALS AND SERVICES - 7474					
9,857	9,925	13,571	43-3210	City Services-Management		16,234		
79,565	81,435	88,047	43-3230	City Services-Public Works		96,218		
89,422	91,360	101,618	Total			112,452	-	-
			CAPITAL OUTLAY - 7575					
-	-	115,000	43-7045	Sidewalks-New Construction		95,000		
277,542	312,119	615,000	43-7046	Sidewalks-Reconstruction		490,000		
24,995	-	10,000	43-7047	Improve-Street Lights/Signals		110,000		
-	-	-	43-7048	Traffic Signals		10,000		
302,537	312,119	740,000	Total			705,000	-	-
391,959	403,479	841,618	TOTAL EXPENDITURES			817,452	-	-
			OPERATING CONTINGENCY - 9091					
-	-	623,518	60-9010			517,404		
767,129	762,979	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,159,088	1,166,458	1,465,136	TOTAL EXPENDITURES & ENDING FUND BALANCE			1,334,856	-	-



TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2025-2026

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program					
Slurry Seals (Non-Capital)*	250,000		250,000		
2025 PMP Construction (Capital)	1,435,000		1,435,000		
2026 PMP Design (Capital)	40,000		40,000		
Douglas Ave. SRTS Design	100,000				100,000
ADA Improvements Construction (SPW GV to Renann)	320,000	320,000			
ADA Improvement Design (SE Stephens)	130,000	130,000			
Harvey Ct. Sidewalk	40,000	40,000			
Francis St. Sidewalk	55,000	55,000			
Sidewalk Rehabilitation	40,000	40,000			
Troost St. Design Katie Dr. to Charter Oaks	250,000		250,000		
Storm Drainage Repairs					
Harvard Ave Storm Pipe Construction (Ballf to Harrison)	580,000			580,000	
Stewart Parkway and Garden Valley PMP Storm Improvements	125,000			125,000	
Mill Street Storm Repair	250,000			250,000	
Parrott Creek Crossing Repairs (Eddy, Kane & Giles)	2,100,000			2,100,000	
Neil Street Storm Line Replacement	45,000			45,000	
Misc. Storm Drain Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Bridge Projects					
Douglas Ave Bridge - Construction Match	1,037,406				1,037,406
Parker Rd. Bridge - Construction Match	300,000		300,000		
Miscellaneous					
ARTS - Signal Improvements Project	110,000	110,000			
TBD	1,000,000				1,000,000
Camera Truck - Camera Repairs	15,000			15,000	
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	8,182,406	705,000	2,025,000	3,315,000	2,137,406
PROJECTS TOTAL	8,432,406	705,000	2,275,000	3,315,000	2,137,406

* 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 25-26.

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	BIKE TRAIL FUND (250)					
242,334	275,180	316,828	00-00-301000	BEGINNING FUND BALANCE		324,253		
			REVENUES - (250)					
18,733	18,897	19,483	40-20-332510	Gasoline Subvention		19,700		
-	-	148,790	40-30-332120	Other Grants		148,790		
7,413	14,246	12,700	60-40-371100	Interest Income		16,000		
10,000	10,000	10,000	85-40-391131	Transfer from Transportation Fund		10,000		
-	-	-	85-40-391283	Transfer from ARPA Special Revenue Fund		-		
36,146	43,143	190,973	Total			194,490	-	-
278,480	318,323	507,801	TOTAL REVENUES & BEGINNING FUND BALANCE			518,743	-	-
			MATERIALS AND SERVICES - 7474					
-	-	20,000	45-4855	Bike Trail Maintenance		20,000		
-	-	20,000	Total			20,000	-	-
			CAPITAL OUTLAY - 7575					
3,300	-	285,000	45-7035	Bike Trail Improvements		300,000		
3,300	-	305,000	TOTAL EXPENDITURES			320,000	-	-
			OPERATING CONTINGENCY - 9091					
-	-	202,801	60-9010			198,743		
275,180	318,323	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
278,480	318,323	507,801	TOTAL EXPENDITURES & ENDING FUND BALANCE			518,743	-	-

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 2025-2026 beginning fund balance is expected to be slightly higher than the previous year.

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

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

REQUIREMENTS

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

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			GOLF FUND (210)					
149,667	150,953	135,078	00-00-301000	BEGINNING FUND BALANCE		156,234		
			REVENUES - (210)					
26,350	18,252	31,084	40-10-342105	Facilities Rent		34,000		
26,153	4,799	27,867	40-10-342120	Land Lease		28,000		
6,791	8,208	7,000	60-40-371100	Interest Income		9,500		
-	24,348	-	40-10-342133	Lease Revenue		-		
-	1,530	-	60-40-371110	Interest Income		-		
59,294	57,137	65,951	Total			71,500	-	-
208,961	208,090	201,029	TOTAL REVENUES & BEGINNING FUND BALANCE			227,734	-	-
			MATERIALS AND SERVICES - 7010					
6,000	6,000	6,000	45-3210	City Services-Administration		6,000		
-	-	-	45-3690	Contracted Services		-		
19,254	22,911	21,000	45-4810	Building and Grounds Maintenance		20,000		
1,224	1,632	1,750	45-5435	Utilities-Sewer		2,100		
1,048	1,261	1,475	45-5715	Insurance-General Liability		1,475		
2,207	2,702	3,125	45-5720	Insurance-Property		3,600		
134	130	155	45-5790	Insurance-Miscellaneous		180		
29,867	34,636	33,505	Total			33,355	-	-
29,867	34,636	33,505	TOTAL MAINTENANCE DEPARTMENT			33,355	-	-
			CAPITAL OUTLAY - 7575					
29,744	16,066	37,000	45-7035	Improvements-Other		35,000		
29,744	16,066	37,000	Total			35,000	-	-
59,611	50,702	70,505	TOTAL EXPENDITURES			68,355	-	-
			OPERATING CONTINGENCY - 9091					
-	-	130,524	60-9010			159,379		
149,350	157,388	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
208,961	208,090	201,029	TOTAL EXPENDITURES & ENDING FUND BALANCE			227,734	-	-

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 Service - 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.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			ECONOMIC DEVELOPMENT FUND (230)					
268,242	369,846	485,944	00-00-301000	BEGINNING FUND BALANCE		548,122		
			REVENUES - (230)					
6,795	17,171	16,000	60-40-371100	Interest Income		22,000		
160,166	111,550	173,100	85-40-391124	Transfer From Hotel/Motel		149,300		
166,961	128,721	189,100	Total			171,300	-	-
435,203	498,567	675,044	TOTAL REVENUES & BEGINNING FUND BALANCE			719,422	-	-
			MATERIALS AND SERVICES - 7474					
8,524	10,328	15,098	46-3210	City Services-Management		13,684		
56,833	-	100,000	46-3630	Contracted Services-Technical		100,000		
-	37,871	81,350	46-3690	Contracted Services		81,350		
-	-	5,000	46-4545	Materials and Supplies		5,000		
65,357	48,199	201,448	Total			200,034	-	-
			CAPITAL OUTLAY - 7575					
-	-	250,000	46-7035	Improvements-General		250,000		
-	-	250,000	Total			250,000	-	-
65,357	48,199	451,448	TOTAL EXPENDITURES			450,034	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-		223,596	60-9210			269,388		
369,846	450,369	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
435,203	498,567	675,044	TOTAL EXPENDITURES & ENDING FUND BALANCE			719,422	-	-

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.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			LIBRARY SPECIAL FUND (270)					
75,102	94,903	116,453	00-00-301000	BEGINNING FUND BALANCE		155,672		
			REVENUES - (270)					
24,416	500	-	00-00-331100	Federal Grants		-		
11,000	3,000	13,750	50-20-332100	Other Grants		20,000		
66,600	63,000	167,000	20-20-334100	Local Grants		77,000		
2,396	4,641	5,000	60-40-371100	Interest Income		5,000		
2,836	29,859	35,000	00-00-381110	Donations/Other		55,000		
107,248	101,000	220,750	Total			157,000	-	-
182,350	195,903	337,203	TOTAL REVENUES & BEGINNING FUND BALANCE			312,672	-	-
			MATERIALS AND SERVICES - 7474					
5,185	15,940	10,500	41-3630	Contracted Services		31,000		
59,334	56,204	65,000	41-4545	Collection Materials		63,000		
10,409	11,463	30,750	41-4546	Collection Materials - Children		30,400		
1,306	1,188	4,000	41-4547	Collection Materials - Teen		4,000		
6,799	7,997	15,500	41-4548	Collection Materials - Adult		18,000		
4,414	-	97,500	41-4620	Equipment Non Capital		10,950		
87,447	92,792	223,250	Total			157,350	-	-
			CAPITAL OUTLAY - 7575					
-	-	-	41-7025	Equipment Acquisition		-		
-	-	-	Total			-	-	-
			TRANSFER - 9090					
-	-	-	49-8810	Transfer to General Fund		-	-	-
-	-	-				-	-	-
87,447	92,792	223,250	TOTAL EXPENDITURES			157,350	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	113,953	60-9210			155,322		
94,903	103,111	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
182,350	195,903	337,203	TOTAL EXPENDITURES & ENDING FUND BALANCE			312,672	-	-

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 were fully committed by December 2024 and need to be spent by December 2026. All ARPA funds have been fully spent and the remaining balance is a result of interest earnings which are not subject to the U.S. Treasury's final rules and reporting requirements.

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. Once all contracts are satisfied, the fund will be closed out.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			AMERICAN RESCUE PLAN SPECIAL REVENUE FUND (283)					
2,225,436	4,157,542	3,476,792	00-00-301000	BEGINNING FUND BALANCE		12,146		
			REVENUES - (283)					
2,607,518	-	-	00-00-331100	Federal Grants		-		
-	-	-	50-20-332100	Other Grants		-		
124,558	184,024	150,000	60-40-371100	Interest Income		10,000		
2,732,076	184,024	150,000	Total			10,000	-	-
4,957,512	4,341,566	3,626,792	TOTAL REVENUES & BEGINNING FUND BALANCE			22,146	-	-
			MATERIALS AND SERVICES - 7474					
42,750	-	50,000	41-3630	Contracted Services-Technical		-		
222,131	535,675	448,030	41-3690	Contracted Services-Miscellaneous		13,301		
-	8,979	-	41-4545	General Materials		-		
264,881	544,654	498,030	Total			13,301	-	-
			CAPITAL OUTLAY - 7575					
121,116	-	-	41-7010	Land		-		
253,386	334,747	-	41-7015	Building & Improvements		-		
160,587	195,501	218,000	41-7025	Equipment		-		
-	43,491	-	41-7030	Vehicles		-		
535,089	573,739	218,000	Total			-	-	-
			TRANSFER - 9090					
-	-	2,583,970	49-8810	Transfer to General Fund		-		
-	-	2,583,970				-	-	-
799,970	1,118,393	3,300,000	TOTAL EXPENDITURES			13,301	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	326,792	60-9210			8,845		
4,157,542	3,223,173	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
4,957,512	4,341,566	3,626,792	TOTAL EXPENDITURES & ENDING FUND BALANCE			22,146	-	-

CITY OF ROSEBURG, OREGON
ASSESSMENT IMPROVEMENT FUND

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

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

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

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

CITY OF ROSEBURG, OREGON								
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			ASSESSMENT IMPROVEMENT FUND (340)					
1,690,289	1,710,168	1,791,620	00-00-301000 BEGINNING FUND BALANCE			1,928,025		
			REVENUES - (340)					
48,598	84,880	85,000	60-40-371100	Interest Income		90,000		
-	-	43,885	85-40-391110	Transfer From General Fund		1,548		
48,598	84,880	128,885	Total			91,548	-	-
1,738,887	1,795,048	1,920,505	TOTAL REVENUES & BEGINNING FUND BALANCE			2,019,573	-	-
			MATERIALS AND SERVICES - 7474					
950	-	15,000	43-3310	Professional Services-Legal		15,000		
350	-	100,000	43-3330	Professional Services		100,000		
16,300	1,548	20,000	43-3845	Property Taxes		20,000		
11,119	-	5,000	43-3860	Abatement Expense		5,000		
28,719	1,548	140,000	Total			140,000	-	-
			CAPITAL OUTLAY - 7575					
-	-	1,000,000	43-7045	Improvements-LID's		1,000,000		
-	-	1,000,000	Total			1,000,000	-	-
28,719	1,548	1,140,000	TOTAL EXPENDITURES			1,140,000	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-		780,505	60-9210			879,573		
1,710,168	1,793,500	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,738,887	1,795,048	1,920,505	TOTAL EXPENDITURES & ENDING FUND BALANCE			2,019,573	-	-

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.

For the FY 25-26, \$70,000 in Stewart Trust Funds are budgeted for the reconstruction of the Outdoor Tennis Facilities and will include the addition of 10 outdoor pickleball courts. Pickleball is the fastest-growing sport in the United States. Currently, no outdoor courts exist in the area.

CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			
			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			STEWART TRUST - (710)		
113,303	138,329	143,854	00-00-301000	BEGINNING FUND BALANCE	176,812
			REVENUES - 710		
322	583	500	60-40-371100	Interest Income	600
24,704	32,409	16,000	40-30-381010	Trust Contributions-Earle Stewart	40,000
25,026	32,993	16,500	Total	40,600	-
138,329	171,322	160,354	TOTAL REVENUES & BEGINNING FUND BALANCE	217,412	-
			CAPITAL OUTLAY - 7575		
-	-	15,000	45-7082	Improvements-Stewart Park	70,000
-	15,000	15,000	45-7083	Improvements-Legion	15,000
-	15,000	30,000	Total	85,000	-
-	15,000	30,000	TOTAL EXPENDITURES	85,000	-
			RESERVED FOR FUTURE EXPENDITURE- 9092		
-	-	130,354	60-9210		132,412
138,329	156,322	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-
138,329	171,322	160,354	TOTAL EXPENDITURES & ENDING FUND BALANCE	217,412	-



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
2026	520,000	67,832	587,832
2027	570,000	42,456	612,456
2028	300,000	14,640	314,640
TOTAL	\$ 1,390,000	\$ 124,928	1,514,928

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>				<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
			<u>PENSION BOND DEBT SERVICE FUND (420)</u>					
<u>75,873</u>	<u>9,392</u>	<u>33,764</u>	00-00-301000	BEGINNING FUND BALANCE		<u>24,765</u>		
			REVENUES-(420)					
460,279	574,088	600,500	10-40-341000	Interdept Charges-General Fund		657,000		
<u>460,279</u>	<u>574,088</u>	<u>600,500</u>	Total			<u>657,000</u>	-	-
<u>536,152</u>	<u>583,480</u>	<u>634,264</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>681,765</u>	-	-
			DEBT SERVICE - 8080					
395,000	435,000	480,000	47-8710	Principal-Pension Bond		520,000		
131,760	112,484	91,260	47-8720	Interest-Pension Bond		67,840		
<u>526,760</u>	<u>547,484</u>	<u>571,260</u>	Total			<u>587,840</u>	-	-
<u>526,760</u>	<u>547,484</u>	<u>571,260</u>	TOTAL EXPENDITURES			<u>587,840</u>	-	-
9,392	35,996	63,004	UNAPPROPRIATED ENDING FUND BALANCE			93,925	-	-
<u>536,152</u>	<u>583,480</u>	<u>634,264</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>681,765</u>	-	-



CITY OF ROSEBURG, OREGON

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CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

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

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

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

Cost estimates for the capital improvement projects planned FY 2025-26 are listed in Table T-1.

CITY OF ROSEBURG, OREGON
TRANSPORTATION FUND

RESOURCES AND REQUIREMENTS

RESOURCES

- ◆ Beginning Fund Balance – The FY 2025-26 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 2025-26
- ◆ Capital Outlay – The specific projects proposed for the 2025-26 fiscal year are listed in Table T-1.
- ◆ An allocation of \$1,308,565 is charged by the General Fund to account for Public Works Department's operations. The allocation will fund approximately 34 percent of the Public Works Engineering, Administration, and Street Maintenance Divisions.

CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	TRANSPORTATION FUND (310)					
4,658,057	4,829,798	5,988,240	00-00-301000	BEGINNING FUND BALANCE		5,759,976		
			REVENUES - (310)					
85,298	66,863	74,740	78-40-321700	Gas Franchise Fees		72,412		
344,413	385,181	433,950	78-40-321720	Electric Franchise Fees		493,111		
49,710	50,770	49,410	78-40-321740	Telephone Franchise Fees		52,972		
22,125	19,921	19,400	78-40-321760	Cable TV Franchise Fees		18,000		
50,005	53,379	55,850	78-40-321780	Water Utility Franchise Fees		57,300		
18,001	18,959	19,950	78-40-321800	Storm Drainage Franchise Fees		20,312		
-	603,502	603,502	30-30-331000	STBG Funds		300,000		
-	-	-	30-40-332120	State Operating Grants		-		
1,854,583	1,870,816	1,928,840	30-20-332510	Gas State Subventions		1,950,000		
161,742	135,384	100,000	30-30-343850	Transportation SDC		90,000		
7,322	5,776	9,000	30-10-343815	SDC Admin Fee		7,000		
124,453	249,075	225,000	60-40-371100	Interest Income		250,000		
-	-	-	85-40-391283	Transfer from ARPA Special Revenue Fund		-		
2,717,652	3,459,626	3,519,642	Total			3,311,107	-	-
7,375,709	8,289,424	9,507,882	TOTAL REVENUES & BEGINNING FUND BALANCE			9,071,083	-	-
			MATERIALS AND SERVICES - 7474					
86,152	85,931	101,665	43-3210	City Services-Management		110,410		
1,082,082	1,107,515	1,197,444	43-3230	City Services-Public Works		1,308,565		
3,070	2,894	3,700	43-3315	Audit Fees		3,700		
-	106,000	50,000	43-3320	Engineering Services		130,000		
178,715	192,945	250,000	43-4835	Road and Bridge Maintenance		250,000		
1,350,019	1,495,285	1,602,809	Total			1,802,675	-	-
			CAPITAL OUTLAY - 7575					
1,095,125	650,033	1,350,000	43-7035	Improvements-PMP		1,475,000		
87,672	21,635	675,000	43-7052	Improvements-St Construction		550,000		
1,182,797	671,668	2,025,000	Total			2,025,000	-	-
			TRANSFERS - 9090					
10,000	10,000	10,000	49-8825	Transfer to Bike Trail		10,000		
10,000	10,000	10,000	Total			10,000	-	-
2,542,816	2,176,953	3,637,809	TOTAL EXPENDITURES			3,837,675	-	-
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	5,870,073	60-9210			5,233,408		
4,832,893	6,112,470	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
7,375,709	8,289,424	9,507,882	TOTAL EXPENDITURES & ENDING FUND BALANCE			9,071,083	-	-

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2025-2026

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program					
Slurry Seals (Non-Capital)*	250,000		250,000		
2025 PMP Construction (Capital)	1,435,000		1,435,000		
2026 PMP Design (Capital)	40,000		40,000		
Douglas Ave. SRTS Design	100,000				100,000
ADA Improvements Construction (SPW GV to Renann)	320,000	320,000			
ADA Improvement Design (SE Stephens)	130,000	130,000			
Harvey Ct. Sidewalk	40,000	40,000			
Francis St. Sidewalk	55,000	55,000			
Sidewalk Rehabilitation	40,000	40,000			
Troost St. Design Katie Dr. to Charter Oaks	250,000		250,000		
Storm Drainage Repairs					
Harvard Ave Storm Pipe Construction (Ballf to Harrison)	580,000			580,000	
Stewart Parkway and Garden Valley PMP Storm Improvements	125,000			125,000	
Mill Street Storm Repair	250,000			250,000	
Parrott Creek Crossing Repairs (Eddy, Kane & Giles)	2,100,000			2,100,000	
Neil Street Storm Line Replacement	45,000			45,000	
Misc. Storm Drain Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Bridge Projects					
Douglas Ave Bridge - Construction Match	1,037,406				1,037,406
Parker Rd. Bridge - Construction Match	300,000		300,000		
Miscellaneous					
ARTS - Signal Improvements Project	110,000	110,000			
TBD	1,000,000				1,000,000
Camera Truck - Camera Repairs	15,000			15,000	
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	8,182,406	705,000	2,025,000	3,315,000	2,137,406
PROJECTS TOTAL	8,432,406	705,000	2,275,000	3,315,000	2,137,406

* 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 2025-26 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 and the expansion of Brown 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.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			PARK IMPROVEMENT FUND (320)					
528,483	631,365	744,205	00-00-301000	BEGINNING FUND BALANCE		1,238,779		
			REVENUES - (320)					
-	-	1,402,098	40-30-332320	Capital Grants		1,417,050		
-	-	50,000	40-30-334100	Local		100,000		
34,365	85,539	34,000	40-30-343610	System Development Charge		45,000		
885	2,775	1,000	40-10-343615	SDC Admin Fee		1,000		
17,632	35,029	20,000	60-40-371100	Interest Income		40,000		
-	153,040	550,000	40-20-381110	Donations/Other		15,000		
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		
102,882	326,382	2,357,098	Total			1,918,050	-	-
631,365	957,747	3,101,303	TOTAL REVENUES & BEGINNING FUND BALANCE			3,156,829	-	-
			MATERIALS AND SERVICES - 7474					
-	-	-	45-3615	Contracted Services		100,000		
-	3,804	30,000	45-4545	Materials and Supplies		15,000		
-	3,804	30,000	Total			115,000	-	-
			CAPITAL OUTLAY - 7575					
-	150,000	-	45-7010	Land		-		
-	25,089	2,429,852	45-7015	Improvements-Parks		2,433,025		
-	175,089	2,429,852	Total			2,433,025	-	-
-	178,893	2,459,852	TOTAL EXPENDITURES			2,548,025	-	-
			RESERVE FOR FUTURE EXPENDITURE - 9092					
-	-	641,451	60-9210			608,804		
631,365	778,854	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
631,365	957,747	3,101,303	TOTAL EXPENDITURES & ENDING FUND BALANCE			3,156,829	-	-

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 a cost effective replacement schedule that promotes the reduction of maintenance requirements and the effective use of City 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 Sedan (K9)
 - (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) Staff Vehicle
 - (1) Wildland Fire Engine
 - (1) Triple Combination Pumper
 - Fire Hose
 - Personal Protective Equipment
- ◆ Public Works:
 - (1) Pickup (Street Maintenance) (replacement for 2008)
 - (1) Flatbed Dump Truck (Street Maintenance) (replacement for 2005)
 - (1) Leaf Machine (Street Maintenance) (replacement for 2010)
 - (1) Sweeper attachment (Parks Maintenance)
- ◆ Reserves – This is the amount to provide for future purchases based on the City's projections and replacement program. This includes a reserve for future replacement of major fire equipment.

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

FUND/DEPT	#	2025-26	#	2026-27	#	2027-28	#	2028-29	#	2029-30	FIVE-YEAR TOTAL
BEGINNING BALANCE		\$2,999,895		\$2,561,932		\$3,007,459		\$2,763,926		\$2,911,666	
REQUIREMENTS											
<u>PUBLIC SAFETY</u>											
<u>FIRE DEPT (CAPITAL)</u>											
STAFF VEHICLE	1	60,000		-	1	70,000	2	160,000	1	90,000	380,000
DEFIBRILLATORS		-		-		-		-		-	-
SCBA FILL STATION		-		-		-		-		-	-
THERMAL IMAGING CAMERAS		-		-		-		-		-	-
HYDRAULIC RESCUE TOOL		-	1	62,000		-		-		-	62,000
FIT TESTING MACHINE		-		15,000		-		-		-	15,000
WILDLAND FIRE ENGINE	1	145,000	1	-		-	1	160,000		-	305,000
AERIAL LADDER TRUCK		-		-		-		-	1	2,200,000	2,200,000
TRIPLE COMBINATION PUMPER	1	925,000		-		-		-		-	925,000
DEPT CAPITAL TOTAL	3	1,130,000	2	77,000	1	70,000	3	320,000	2	2,290,000	3,887,000
<u>FIRE DEPT (NON CAPITAL)</u>											
FIRE HOSE		10,000		10,000		15,000		15,000		15,000	65,000
PERSONAL PROTECTIVE EQUIP		16,000		16,000		20,000		20,000		20,000	92,000
COMMUNICATIONS EQUIPMENT		-		-		260,000		-		-	260,000
AIR MONITORS AND DOCK STATIONS	3	18,000		-		-		-		-	18,000
DEPT NON CAPITAL TOTAL	3	44,000	2	26,000	1	295,000	3	355,000	2	35,000	435,000
DEPT TOTAL	6	1,174,000	2	103,000	1	365,000	3	355,000	2	2,325,000	4,322,000
<u>POLICE DEPT (CAPITAL)</u>											
MOTORCYCLE		-	1	41,200		-	1	43,260	1	44,290	128,750
PATROL TRUCK		-		-	1	74,000		-		-	74,000
FLEET TRUCK		-		-		-		-		-	-
SEDAN - CHIEF / CAPTAIN		-		-	1	46,350		-		-	46,350
UNMARKED		-	2	91,310	1	46,350		-		-	137,660
PATROL SEDAN (K9)	1	80,000		-		-		-		-	80,000
PATROL-SEDAN		-		-	3	225,000	4	304,000		-	529,000
DEPT CAPITAL TOTAL	1	80,000	3	132,510	6	391,700	5	347,260	1	44,290	995,760
<u>POLICE DEPT (NON CAPITAL)</u>											
BODY CAMS / EQUIPMENT	42	38,504	42	38,504	42	38,504	42	42,000	42	42,000	199,512
BALLISTIC VESTS		-		-	13	32,445		-		-	32,445
PORTABLE RADIOS		-		-	50	162,225		-		-	162,225
AXON FLEET 3 VEHICLE CAMERAS SYSTEM	12	36,659	12	36,659	12	36,659	12	40,000	12	40,000	189,977
CONDUCTED ENERGY WEAPONS	42	28,800	42	28,800	42	32,000	42	32,000	42	32,000	153,600
DEPT NON CAPITAL TOTAL	96	103,963	96	103,963	159	301,833	96	114,000	96	114,000	737,759
DEPT TOTAL	97	183,963	99	236,473	165	693,533	101	461,260	97	158,290	1,733,519
TOTAL PUBLIC SAFETY	103	1,357,963	101	339,473	166	1,058,533	104	816,260	99	2,483,290	6,055,519
<u>PUBLIC WORKS</u>											
<u>ADMINISTRATION</u>											
CAR	-	-	-	-	-	-	1	50,000		-	50,000
DEPT TOTAL								50,000		-	50,000
<u>STREET MAINTENANCE</u>											

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

FUND/DEPT	#	2025-26	#	2026-27	#	2027-28	#	2028-29	#	2029-30	FIVE-YEAR TOTAL
PICKUP REPLACEMENT	1	70,000		-	2	130,000		-		-	200,000
1 TON PICKUP - FLATBED DUMP	1	85,000		-		-		-		-	85,000
TRAILER		-		-		-		-	2	27,500	27,500
MOWER		-		-	1	145,000		-		-	145,000
LEAF MACHINE	1	135,000		-		-		-		-	135,000
DUMP TRUCK		-		-		-	1	155,000	1	150,000	305,000
SWEeper		-	1	425,000		-		-		-	425,000
STREET FLUSHER		-		-	1	160,000		-		-	160,000
AIR COMPRESSOR		-	1	40,000		-		-		-	40,000
FORK LIFT		-		-		-	1	30,000		-	30,000
SERVICE VAN		-	1	85,000		-		-		-	85,000
DEPT TOTAL	3	290,000	3	550,000	4	435,000	2	185,000	3	177,500	1,637,500
TOTAL PUBLIC WORKS	3	290,000	3	550,000	4	435,000	2	235,000	3	177,500	1,687,500
PARKS											
PICKUP		-		-		-		-	2	140,000	140,000
4X4 UTILITY VEHICLE		-		-	1	30,000		-		-	30,000
4X4 UTILITY VEHICLE HD		-		-	1	45,000	1	45,000		-	90,000
DUMP TRUCK		-		-		-		-	1	90,000	90,000
LOADER		-		-		-		-		-	-
SKID STEER (MINI)		-		-		-		-		-	-
SWEeper ATTACHMENT	1	35,000		-		-		-		-	35,000
CHIPPER		-		-		-		-		-	-
IRRIGATION PUMPS		-		-		-	1	25,000		-	25,000
BLOWER ATTACHMENT		-	2	20,000		-		-		-	20,000
MOWER		-		-	1	30,000	1	86,000	1	70,000	186,000
DEPT TOTAL	1	35,000	2	20,000	3	105,000	3	156,000	4	300,000	616,000
TOTAL REQUIREMENTS	107	\$1,682,963	106	\$909,473	173	\$1,598,533	109	\$1,207,260	106	\$2,960,790	\$8,359,019
RESOURCES											
GENERAL-EQUIPMENT & VEHICLES		900,000		1,000,000		1,000,000		1,000,000		1,000,000	4,900,000
GENERAL-FIRE EQUIPMENT		200,000		220,000		220,000		220,000		220,000	1,080,000
ASSET SALES		15,000		15,000		15,000		15,000		15,000	75,000
INTEREST		130,000		120,000		120,000		120,000		100,000	590,000
TOTAL RESOURCES		\$1,245,000		\$1,355,000		\$1,355,000		\$1,355,000		\$1,335,000	\$6,645,000
ENDING BALANCE/RESERVE		\$2,561,932		\$3,007,459		\$2,763,926		\$2,911,666		\$1,285,876	
RESERVE-EQUIPMENT & VEHICLES		1,230,932		1,456,459		992,926		920,666		1,274,876	
RESERVE FOR FIRE LADDER TRUCK		1,331,000		1,551,000		1,771,000		1,991,000		11,000	
TOTAL RESERVES		\$2,561,932		\$3,007,459		\$2,763,926		\$2,911,666		\$1,285,876	



CITY OF ROSEBURG, OREGON							
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			EQUIPMENT REPLACEMENT FUND (330)				
1,735,340	2,109,039	2,442,637	00-00-301000	BEGINNING FUND BALANCE	2,999,895		
			REVENUES - (330)				
59,215	107,030	90,000	60-40-371100	Interest Income	130,000		
1,225	-	-	80-40-385100	Miscellaneous	-		
795,000	960,000	1,160,000	85-40-391110	Transfer From General Fund	1,100,000		
29,850	87,690	15,000	90-40-392100	Proceeds From Asset Sales	15,000		
885,290	1,154,720	1,265,000	Total		1,245,000	-	-
2,620,630	3,263,759	3,707,637	TOTAL REVENUES & BEGINNING FUND BALANCE		4,244,895	-	-
			MATERIALS AND SERVICES - 7474				
28,800	90,380	26,000	41-4620	Equipment Non-Capital-Fire Dept.	44,000		
-	-	103,962	41-4620	Equipment Non-Capital-Police Dept.	103,963		
28,800	90,380	129,962	Total		147,963	-	-
			CAPITAL OUTLAY - 7575				
53,633	62,498	290,000	41-7031	Public Works Acquisition-Street Maintenance	290,000		
309,709	109,059	232,000	41-7032	General Fund Acquisition-Parks	35,000		
101,824	258,282	337,000	41-7033	Public Safety Acquisition-Police	80,000		
17,625	154,837	171,000	41-7034	Public Safety Acquisition-Fire	1,130,000		
482,791	584,676	1,030,000	Total		1,535,000	-	-
511,591	675,055	1,159,962	TOTAL EXPENDITURES		1,682,963	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092				
-	-	2,547,675	60-9210		2,561,932		
2,109,039	2,588,703	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
2,620,630	3,263,759	3,707,637	TOTAL EXPENDITURES & ENDING FUND BALANCE		4,244,895	-	-

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 25-26 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 25-26 include remodeling the park’s maintenance shop, reroofing of the Art Center building, roof repairs to the library and other minor projects at other city facilities.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			FACILITIES REPLACEMENT FUND (360)					
290,593	304,787	334,896	00-301000	BEGINNING FUND BALANCE		422,544		
			REVENUES - (360)					
14,456	-	-	00-00-334100	Local		-		
9,397	16,376	10,000	60-40-371100	Interest Income		18,000		
-	583	-	80-40-385100	Miscellaneous		-		
100,000	100,000	100,000	85-40-391110	Transfer From General Fund		100,000		
123,853	116,959	110,000	Total			118,000	-	-
414,446	421,746	444,896	TOTAL REVENUES & BEGINNING FUND BALANCE			540,544	-	-
			MATERIALS AND SERVICES - 7474					
15,914	16,287	16,287	41-3230	City Services-Public Works		19,244		
2,554	8,152	21,840	41-4810	Repairs and Maintenance		42,000		
240	240	252	41-5435	Sewer		250		
18,708	24,679	38,379	Total			61,494	-	-
			CAPITAL OUTLAY - 7575					
90,951	6,800	120,000	41-7015	Improvements-City Facilities		280,000		
-		20,000	41-7015	Improvements-Public Safety Facility		-		
-		20,000	41-7015	Improvements-City Hall		10,000		
90,951	6,800	160,000	Total			290,000	-	-
109,659	31,479	198,379	TOTAL EXPENDITURES			351,494	-	-
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	246,517	60-9210			189,050		
304,787	390,266	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
304,787	390,266	246,517	TOTAL FUND BALANCE			189,050	-	-
414,446	421,746	444,896	TOTAL EXPENDITURES & ENDING FUND BALANCE			540,544	-	-

TABLE F-1
FACILITIES FUND PROJECTS
FY 2025-2026

Facility	Description	Estimated Cost
Parks Maintenance	Improvements to the Parks Shop	\$ 100,000
Gaddis Park	Slurry Seal and Stripe Parking Lot	\$ 55,000
Art Center	Remove and Replace Roofing	\$ 60,000
Library	Remove and Replace TPO Roofing	\$ 40,000
City Hall Stairwell Roof	Remove and Replace Existing Roofing	\$ 10,000
TBD		\$ 25,000
FACILITIES FUND TOTAL		\$ 290,000

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 \$9.50 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.
- ◆ An allocation of \$731,257 is charged by the General Fund to account for Public Works Department's operations. The allocation will fund approximately 19 percent of the Public Works Administration, Engineering, and Storm Maintenance Divisions.
- ◆ Capital Outlay – Funds have been budgeted in FY 2025-26 to construct multiple storm drainage improvement projects. Storm Drainage capital projects are outlined in Table T-1.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			STORM DRAINAGE FUND (560)					
5,793,839	6,645,902	7,314,123	00-00-301000	BEGINNING FUND BALANCE		9,286,155		
			REVENUES - (560)					
92,420	1,372,947	-	00-00-331140	Other Grants		-		
2,405,378	2,537,890	2,655,660	00-00-343105	Fees		2,707,839		
53,810	73,767	55,000	00-00-343110	System Development Charge		60,000		
2,126	3,277	4,500	00-00-343120	SDC Admin Fee		2,000		
1,895	2,406	2,200	00-00-385120	Recovery of Bad Debt		2,300		
181,053	342,748	185,000	60-40-371100	Interest Income		400,000		
13,800	-	-	00-00-392100	Proceeds from Sale of Assets		-		
2,750,482	4,333,034	2,902,360	Total			3,172,139	-	-
8,544,321	10,978,936	10,216,483	TOTAL REVENUES & BEGINNING FUND BALANCE			12,458,294	-	-
			MATERIALS AND SERVICES - 7474					
79,756	100,642	116,984	43-3210	City Services-Management		115,240		
572,867	618,906	704,160	43-3230	City Services-Public Works		731,257		
3,070	2,894	3,700	43-3315	Audit Fees		3,700		
4,992	5,026	40,000	43-3690	Contracted Services		20,000		
120,007	126,394	113,006	43-3840	Franchise Fee		135,392		
10,956	6,737	9,000	43-3870	Bad Debt Expense		9,000		
16,974	22,517	23,000	43-3885	Banking Fees		32,000		
228	-	2,000	43-3910	Hardware Non Capital		4,500		
12,500	16,340	-	43-3915	Software Non Capital		-		
22,684	57,223	45,000	43-3920	Technology-Support and Maintenance		55,000		
-	2,113	7,500	43-4515	Supplies		5,000		
207	7,143	16,000	43-4545	General Materials		16,000		
17,546	14,231	15,000	43-4815	Vehicle Maintenance		20,000		
-	2,997	2,500	43-4830	Equipment Maintenance		2,000		
10,335	19,539	30,000	43-4855	Storm Drainage Maintenance		30,000		
48,565	52,625	60,600	43-5715	Insurance-General Liability		57,500		
920,687	1,055,326	1,188,450	Total			1,236,589	-	-
			CAPITAL OUTLAY - 7575					
165,937	20,730	-	43-7015	Buildings and Structures		-		
77,392	12,646	-	43-7020	Equipment Acquisition		15,000		
734,109	2,284,628	900,000	43-7050	Improvements-Drainage		3,300,000		
977,438	2,318,003	900,000	Total			3,315,000	-	-
1,898,125	3,373,329	2,088,450	TOTAL EXPENDITURES			4,551,589	-	-
			INTEREST - 8080					
294	(294)	-	47-8520	Interest		-		
294	(294)	-	Total			-	-	-
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	60-9010			1,500,000		
6,645,902	7,605,901	7,128,033	UNAPPROPRIATED ENDING FUND BALANCE			6,406,705	-	-
8,544,321	10,978,936	10,216,483	TOTAL EXPENDITURES & ENDING FUND BALANCE			12,458,294	-	-

TABLE T-1
TRANSPORTATION, SIDEWALK, STORM DRAINAGE AND URBAN RENEWAL
FY 2025-2026

Project	Funding				
	Estimated Cost	Sidewalk Streetlight	Transportation	Storm	Urban Renewal
Annual Pavement Management Program					
Slurry Seals (Non-Capital)*	250,000		250,000		
2025 PMP Construction (Capital)	1,435,000		1,435,000		
2026 PMP Design (Capital)	40,000		40,000		
Douglas Ave. SRTS Design	100,000				100,000
ADA Improvements Construction (SPW GV to Renann)	320,000	320,000			
ADA Improvement Design (SE Stephens)	130,000	130,000			
Harvey Ct. Sidewalk	40,000	40,000			
Francis St. Sidewalk	55,000	55,000			
Sidewalk Rehabilitation	40,000	40,000			
Troost St. Design Katie Dr. to Charter Oaks	250,000		250,000		
Storm Drainage Repairs					
Harvard Ave Storm Pipe Construction (Ballf to Harrison)	580,000			580,000	
Stewart Parkway and Garden Valley PMP Storm Improvements	125,000			125,000	
Mill Street Storm Repair	250,000			250,000	
Parrott Creek Crossing Repairs (Eddy, Kane & Giles)	2,100,000			2,100,000	
Neil Street Storm Line Replacement	45,000			45,000	
Misc. Storm Drain Projects	100,000			100,000	
TMDL Implementation	100,000			100,000	
Bridge Projects					
Douglas Ave Bridge - Construction Match	1,037,406				1,037,406
Parker Rd. Bridge - Construction Match	300,000		300,000		
Miscellaneous					
ARTS - Signal Improvements Project	110,000	110,000			
TBD	1,000,000				1,000,000
Camera Truck - Camera Repairs	15,000			15,000	
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	8,182,406	705,000	2,025,000	3,315,000	2,137,406
PROJECTS TOTAL	8,432,406	705,000	2,275,000	3,315,000	2,137,406

* 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 five 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, the Rose Lot on Rose Street behind Downtown Fitness, 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 and General Fund resources.

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.

As ARPA funding is no longer available to cover the budget deficit, transfers from the General Fund have significantly increased by \$177,000 to cover the projected deficit. Staff and City Council are currently working to establish an ad-hoc parking committee to study the parking enforcement program to provide guidance for long-term solutions to the ongoing budget issues.

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						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	OFF STREET PARKING FUND (510)					
10,470	15,148	16,134	00-301000	BEGINNING FUND BALANCE		3,525		
			REVENUES - (510)					
24,876	35,812	71,500	00-00-322150	Parking Fines		70,000		
54,360	58,875	62,000	00-00-342130	User Charges-Parking Facility		60,000		
8,506	11,191	15,000	00-00-343015	User Charges-Parking Meters		11,000		
220	756	850	00-00-371100	Interest Income		700		
401	57	550	00-00-385120	Recovery of Bad Debt		100		
21,000	38,000	18,000	85-40-391110	Transfer from General Fund		195,000		
-		-	85-40-391283	Transfer from ARPA Special Revenue Fund		-		
109,363	144,690	167,900	Total			336,800	-	-
119,833	159,838	184,034	TOTAL REVENUES & BEGINNING FUND BALANCE			340,325	-	-
ENFORCEMENT DEPARTMENT								
MATERIALS AND SERVICES - 4510								
5,918	6,000	6,000	41-3210	City Services - Management		6,000		
2,457	2,317	2,600	41-3315	Professional Services-Audit		2,100		
59,486	96,277	97,100	41-3690	Contracted Services		274,400		
1,626	1,540	1,600	41-4210	Telephone Communications		1,600		
455	852	-	41-4545	Materials and Supplies		-		
11,418	11,861	45,000	41-4810	Building and Ground Maintenance		20,000		
14,857	18,455	20,000	41-5410	Utilities-Power Parking Lots		20,000		
821	919	1,000	41-5430	Utilities-Water		1,000		
60	60	110	41-5435	Utilities-Sewer		110		
1,422	1,485	1,570	41-5455	Utilities-Storm Drain		1,600		
6,165	7,257	8,400	41-5720	Insurance-Property		9,200		
104,685	147,022	183,380	Total Enforcement Department			336,010	-	-
104,685	147,022	183,380	TOTAL EXPENDITURES			336,010	-	-
OPERATING CONTINGENCY - 9091								
-	-	654	60-9010			4,315		
15,148	12,816	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
119,833	159,838	184,034	TOTAL EXPENDITURES & ENDING FUND BALANCE			340,325	-	-

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 25-26 may include the construction of the taxiway extension project, construction of fencing and security improvements and design and environmental work for the runway rehabilitation project. These projects are grant funded through the FAA. 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						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	AIRPORT FUND (520)					
849,039	1,171,004	1,052,230	00-00-301000	BEGINNING FUND BALANCE		1,417,755		
			REVENUES - (520)					
136,216	-	2,616,200	00-00-331115	Federal Grants		1,200,393		
-	18,957	235,628	00-00-332320	State Grants		100,116		
5,432	5,520	6,000	00-00-342110	Rental Income-Tie Downs		6,000		
7,635	9,283	8,500	00-00-342115	Fees-Fuel Flow		8,500		
(27,514)	(28,747)	209,300	00-00-342120	Rental Income-Land Lease		215,000		
198,165	206,926	209,400	00-00-342125	Rental Income-Hangars		220,000		
226,555	226,555	-	00-00-342133	Lease Revenue		-		
26,352	49,687	50,000	00-00-371100	Interest Income		50,000		
185,006	182,883	-	00-00-371130	Other Interest Income		-		
375	4,400	3,500	00-00-385100	Miscellaneous		1,500		
758,222	675,464	3,338,528	Total			1,801,509	-	-
1,607,261	1,846,468	4,390,758	TOTAL REVENUES & BEGINNING FUND BALANCE			3,219,264	-	-

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, including City owned hangars.

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	105,484	7,308	112,792
2031-2032	219,334	7,433	226,767
TOTAL	\$ 715,316	\$ 66,314	781,630

CITY OF ROSEBURG, OREGON						
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				
			AIRPORT FUND (520)			
			OPERATIONS-MATERIALS AND SERVICES - 5010			
-	-	1,200	46-3010	Lodging and Registration	500	
-	-	500	46-3015	Meals and Mileage	250	
451	144	450	46-3040	Dues and Subscriptions	450	
15,000	22,003	23,808	46-3210	City Services-Management	29,195	
95,748	97,722	104,239	46-3230	City Services-Public Works	115,462	
950	168	5,000	46-3310	Professional Services-Legal	5,000	
6,139	5,788	7,200	46-3315	Professional Services-Audit	7,200	
3,816	-	-	46-3330	Professional Services-Technical	-	
15,630	23,955	23,500	46-3630	Contracted Services	26,000	
-	1,330	-	46-3690	Miscellaneous	-	
360	120	380	46-3940	Technology/DSL/Website	380	
2,298	2,504	3,328	46-4545	Materials and Supplies	3,500	
32,180	16,800	32,760	46-4810	Building and Grounds Maintenance	32,000	
14,990	17,775	24,150	46-5410	Utilities-Power	24,200	
4,396	5,182	8,190	46-5430	Utilities-Water	5,500	
1,380	1,620	1,700	46-5435	Utilities-Sewer	2,000	
34,118	35,643	37,800	46-5455	Utilities-Storm Drainage	38,500	
289	771	1,051	46-5710	Insurance-Automobile	875	
7,815	8,077	9,195	46-5715	Insurance-General Liability	9,000	
7,258	9,500	10,930	46-5720	Insurance-Property	11,960	
268	261	350	46-5790	Insurance-Miscellaneous	340	
243,086	249,363	295,731	Total		312,312	- -
243,086	249,363	295,731	TOTAL OPERATIONS		312,312	- -



CITY OF ROSEBURG, OREGON						PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED				2025-2026	2025-2026	2025-2026
2022-2023	2023-2024	2024-2025	AIRPORT FUND (520)					
			CAPITAL OUTLAY - 7575					
8,592	133,522	-	46-7035	Improvements-Airport Projects	-			
139,805	131,702	2,862,000	46-7063	Improvements-Grants	1,321,720			
148,397	265,223	2,862,000	TOTAL CAPITAL OUTLAY			1,321,720	-	-
			DEBT SERVICE - 8080					
86,655	90,404	94,038	47-8515	Airport-Principal	92,554			
22,194	20,207	18,215	47-8555	Airport-Interest	16,100			
108,849	110,611	112,253	TOTAL DEBT SERVICE			108,654	-	-
500,332	625,197	3,269,984	TOTAL EXPENDITURES			1,742,686	-	-
			OPERATING CONTINGENCY - 9091					
-	-	1,120,774	60-9010		1,476,578			
1,106,929	1,221,271	-	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
1,607,261	1,846,468	4,390,758	TOTAL EXPENDITURES & ENDING FUND BALANCE			3,219,264	-	-

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.

CITY OF ROSEBURG, OREGON						
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025	SUMMARY	PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
WATER SERVICE FUND (530)						
RESOURCES:						
7,238,267	7,628,630	7,565,680	Charges for Services	8,054,535	-	-
-	-	-	Intergovernmental	-	-	-
-	-	-	Special Assessment	-	-	-
270,872	440,636	400,000	Interest	430,000	-	-
953	486	500	Reimbursements	500	-	-
14,003	2,304	5,000	Proceeds from Sale of Assets	2,500	-	-
18,366	19,301	15,000	Miscellaneous	20,500	-	-
7,542,461	8,091,357	7,986,180	Total Operating Revenues	8,508,035	-	-
10,529,556	9,620,869	7,966,325	Beginning Fund Balance	8,012,409	-	-
18,072,017	17,712,226	15,952,505	TOTAL RESOURCES	16,520,444	-	-
REQUIREMENTS:						
Operating Budget						
1,912,399	2,061,795	2,225,699	Personnel Services	2,382,406	-	-
2,923,121	3,149,720	4,017,822	Materials and Services	4,505,780	-	-
4,835,520	5,211,515	6,243,521	Total Operating Budget	6,888,186	-	-
3,619,714	3,513,888	3,981,825	Capital Outlay	3,009,607	-	-
8,455,234	8,725,402	10,225,346	Total Expenditures	9,897,793	-	-
294	(294)	-	Interest	-	-	-
-	-	1,000,000	Operating Contingency	1,000,000	-	-
9,616,489	8,987,117	4,727,159	Unappropriated Ending Fund Balance	5,622,651	-	-
18,072,017	17,712,226	15,952,505	TOTAL REQUIREMENTS	16,520,444	-	-
OPERATING BUDGET BY DEPARTMENT						
1,295,699	1,425,066	1,518,325	Production Department	1,677,591	-	-
1,587,297	1,679,152	1,846,964	Transmission and Distribution	2,190,560	-	-
1,952,524	2,107,297	2,878,232	Administration Department	3,020,035	-	-
4,835,520	5,211,515	6,243,521	TOTAL OPERATING BUDGET BY DEPARTMENT	6,888,186	-	-

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 2025-26 Beginning Fund Balance is projected to be higher than the previous fiscal year.
- ◆ 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.

REQUIREMENTS

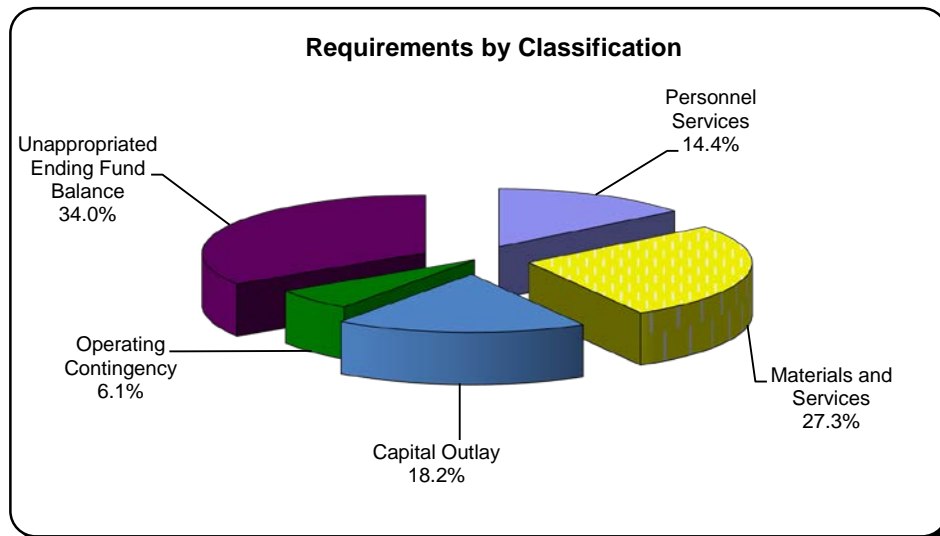
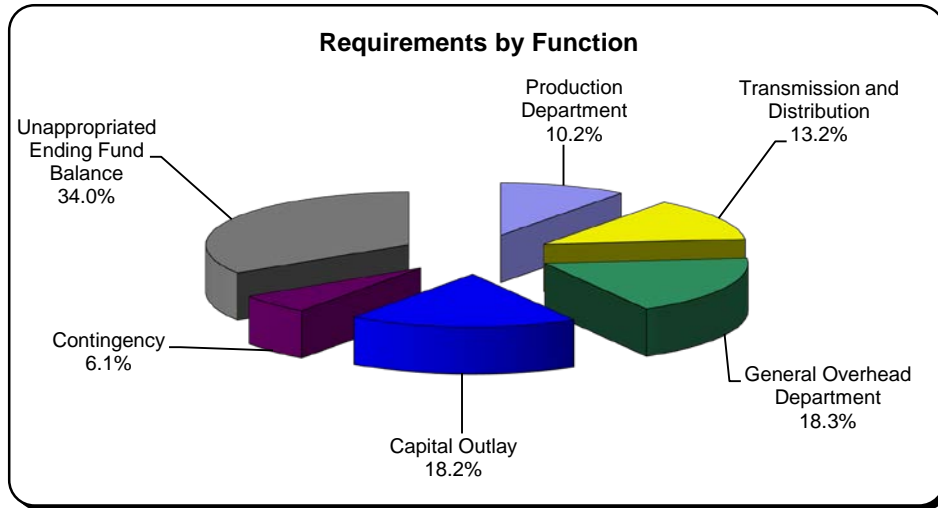
- ◆ Capital Outlay – The specific projects proposed for the 2025-26 fiscal year are listed in Table W-1.
- ◆ An allocation of \$962,180 is charged by the General Fund to account for Public Works Department's operations. The allocation will fund approximately 25 percent of the Public Works Engineering, Administration, and Water Maintenance Divisions.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			WATER FUND (530)					
10,529,556	9,620,869	7,966,325	00-00-301000	BEGINNING FUND BALANCE		8,012,409		
			REVENUES - (530)					
-	-	-	00-00-334130	Intergovernmental-RUSA		-		
6,000	6,000	21,000	00-00-342120	Rental Income		35,000		
14,521	14,521	-	00-00-342133	Lease Revenue		14,500		
4,204,731	4,459,521	4,432,630	00-00-343210	Charges-Residential Service		4,751,658		
2,060,134	2,213,219	2,205,680	00-00-343220	Charges-Commercial Service		2,373,800		
385,732	416,808	418,560	00-00-343230	Charges-Public Service		423,897		
34,386	45,437	49,110	00-00-343235	Charges-Bulk Water		46,556		
91,033	92,063	89,800	00-00-343240	Charges-Public Fire Protect		95,481		
88,183	83,060	83,000	00-00-343245	Charges-Delinquent Fee		91,843		
21,135	20,745	22,110	00-00-343250	Charges-Turn on		22,000		
116,522	(6,036)	-	00-00-343255	Unbilled Revenue		-		
31,858	40,650	37,000	00-00-343260	Connection Fees		33,000		
126,436	183,456	150,000	00-00-343270	System Development Charges		110,000		
4,417	6,387	4,000	00-00-343285	SDC Admin Fees		4,000		
52,790	52,800	52,790	00-00-343290	Dixonville Surcharge		52,800		
389	-	-	00-00-343310	Charges-Contractor O.A.R.'s		-		
262,904	432,901	400,000	00-00-371100	Interest Income		430,000		
7,968	7,735	-	00-00-371130	Other Interest Income		-		
13,126	12,545	10,000	00-00-385100	Miscellaneous		14,000		
5,240	6,756	5,000	00-00-385120	Recovery of Bad Debt		6,500		
14,003	2,304	5,000	00-00-392100	Proceeds From Asset Sales		2,500		
953	486	500	99-40-392300	Reimbursements Insurance		500	-	-
7,542,461	8,091,357	7,986,180	TOTAL REVENUES			8,508,035	-	-
18,072,017	17,712,226	15,952,505	TOTAL REVENUES & BEGINNING FUND BALANCE			16,520,444	-	-



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 4.93 million gallons per day (MGD). Peak day water production in 2024 was 8.5 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>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
WATER FUND (530) - PRODUCTION DEPARTMENT								
PERSONNEL SERVICES - 6010								
442,213	466,734	495,188	Salaries and Wages			524,938	-	-
356,999	383,036	405,217	Employee Benefits			435,373	-	-
799,212	849,770	900,405	Total			960,311	-	-
MATERIALS AND SERVICES - 6010								
2,037	2,670	3,000	530-6010-41-3010	41-3010	Lodging and Registration	3,000		
22	1,267	750	530-6010-41-3015	41-3015	Meals and Mileage	750		
870	30	1,200	530-6010-41-3040	41-3040	Dues and Subscriptions	1,200		
37,801	25,250	31,200	530-6010-41-3690	41-3690	Contracted Services Miscellaneous	30,000		
12,714	15,077	15,600	530-6010-41-3850	41-3850	Water and Bacterial Analysis	15,600		
170	-	1,040	530-6010-41-3910	41-3910	Hardware Non Capital	1,000		
2,051	1,877	2,080	530-6010-41-4210	41-4210	Telephone Communications	2,100		
132	118	260	530-6010-41-4215	41-4215	Cellular Phone	600		
145	238	520	530-6010-41-4510	41-4510	Office Supplies	500		
1,779	10,092	5,200	530-6010-41-4525	41-4525	Materials & Supplies-Pumping	5,200		
150,508	166,557	182,000	530-6010-41-4540	41-4540	Chemicals/Wholesale Water	220,000		
-	-	150	530-6010-41-4555	41-4555	Safety Equipment and Supplies	150		
11,036	14,488	12,000	530-6010-41-4570	41-4570	Materials and Supplies-Treatment	12,000		
-	266	520	530-6010-41-4580	41-4580	Office Equipment/Furniture	480		
24,878	23,401	26,000	530-6010-41-4810	41-4810	Building and Grounds Maintenance	26,000		
458	85	300	530-6010-41-4815	41-4815	Vehicle Expense-Maintenance	300		
636	577	700	530-6010-41-4820	41-4820	Vehicle Expense-Fuel	20,500		
9,388	8,732	15,600	530-6010-41-4830	41-4830	Equipment Maintenance	17,000		
1,367	655	900	530-6010-41-5120	41-5120	Uniforms	1,200		
231,457	295,936	310,000	530-6010-41-5410	41-5410	Utilities-Power	350,000		
8,286	7,084	7,900	530-6010-41-5430	41-5430	Utilities- Water	8,500		
360	480	500	530-6010-41-5435	41-5435	Utilities-Sewer	650		
392	416	500	530-6010-41-5440	41-5440	Utilities-Garbage Service	550		
496,487	575,296	617,920	Total			717,280	-	-
1,295,699	1,425,066	1,518,325	TOTAL WATER PRODUCTION DEPARTMENT			1,677,591	-	-

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 2025-26 fiscal year is to continue with these activities.

PERSONNEL HISTORY

The personnel service position detail is as follows:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Water Maintenance I	3.0	3.0	2.0	2.0
Water Maintenance II	4.0	3.0	4.0	4.0
Water Maintenance III	3.0	4.0	4.0	4.0
Water Superintendent	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	11.0	11.0	11.0	11.0

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
WATER FUND (530) -TRANSMISSION & DISTRIBUTION DEPARTMENT								
PERSONNEL SERVICES - 6510								
627,573	687,969	745,145	Salaries and Wages			785,710	-	-
485,614	524,057	580,149	Employee Benefits			636,385	-	-
1,113,187	1,212,025	1,325,294	Total			1,422,095	-	-
MATERIALS AND SERVICES - 6510								
1,586	4,576	5,500	530-6510-41-3010	41-3010	Lodging and Registration	4,500		
133	674	750	530-6510-41-3015	41-3015	Meals and Mileage	750		
1,522	1,467	2,200	530-6510-41-3040	41-3040	Dues and Subscriptions	2,500		
-	2,770	-		41-3320	Surveying & Engineering	-		
1,778	2,333	2,000	530-6510-41-3350	41-3350	Professional Services	3,500		
65,367	50,967	70,000	530-6510-41-3630	41-3630	Contracted Services	70,000		
514	18,832	21,400	530-6510-41-3690	41-3690	Miscellaneous	21,000		
-	-	2,000	530-6510-41-3910	41-3910	Hardware Non Capital	4,500		
1,503	1,272	1,300	530-6510-41-4210	41-4210	Telephone Communications	1,260		
4,678	4,359	4,800	530-6510-41-4215	41-4215	Cellular Phone	5,200		
10,595	3,602	3,750	530-6510-41-4225	41-4225	Communications-Telemetry	3,450		
314	130	500	530-6510-41-4510	41-4510	Office Supplies	500		
8,257	4,683	7,500	530-6510-41-4515	41-4515	Equipment Non Capital	7,500		
364	-	800	530-6510-41-4530	41-4530	Materials-O.A.R.'S	800		
59,271	51,278	52,000	530-6510-41-4545	41-4545	Materials and Supplies	52,000		
-	-	3,000	530-6510-41-4555	41-4555	Safety Equipment and Supplies	3,000		
525	53	1,000	530-6510-41-4580	41-4580	Office Equipment and Furniture	1,000		
9,917	13,081	15,600	530-6510-41-4810	41-4810	Building and Grounds Maintenance	15,000		
14,836	17,035	15,600	530-6510-41-4815	41-4815	Vehicle Expense-Maintenance	18,000		
34,599	23,972	41,600	530-6510-41-4820	41-4820	Vehicle Expense-Fuel	32,000		
5,739	2,956	6,000	530-6510-41-4825	41-4825	Vehicle Expense-Tires	6,000		
2,032	939	5,000	530-6510-41-4830	41-4830	Equipment Maintenance-Pump Stations	5,000		
80,419	91,661	83,200	530-6510-41-4860	41-4860	Replacement Services and Meters	325,000		
27,480	15,834	26,000	530-6510-41-4861	41-4861	New Services and Meters	28,000		
55,718	60,441	52,000	530-6510-41-4865	41-4865	Patching	55,000		
5,352	5,191	6,200	530-6510-41-5120	41-5120	Uniforms	6,000		
62,635	72,428	71,300	530-6510-41-5410	41-5410	Utilities-Power	79,000		
10,277	7,150	10,500	530-6510-41-5420	41-5420	Utilities-Natural Gas	7,500		
1,462	1,617	1,770	530-6510-41-5430	41-5430	Utilities-Water	1,830		
787	1,049	1,150	530-6510-41-5435	41-5435	Utilities-Sewer	1,375		
1,272	1,367	1,450	530-6510-41-5440	41-5440	Utilities-Garbage	1,500		
5,178	5,409	5,800	530-6510-41-5455	41-5455	Utilities-Storm Drainage	5,800		
474,110	467,127	521,670	Total			768,465	-	-
1,587,297	1,679,152	1,846,964	TOTAL TRANSMISSION AND DISTRIBUTION DEPARTMENT			2,190,560	-	-

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 2025-26 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						
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				
			WATER FUND (530)-ADMINISTRATION DEPARTMENT			
			MATERIALS AND SERVICES - 6810			
4,680	4,812	5,500	41-3040	Dues and Subscriptions	5,500	
526,358	539,624	637,507	41-3210	City Services-Management	640,659	
795,649	821,955	880,473	41-3230	City Services-Public Works	962,180	
6,755	6,369	7,700	41-3315	Audit Services	7,700	
-	12,875	600,000	41-3330	Technical Services	600,000	
1,978	6,387	6,000	41-3690	Contracted Services	2,000	
333,365	355,860	395,312	41-3840	Franchise Fee	379,796	
41,947	36,468	38,000	41-3870	Bad Debts Allowance	38,000	
48,386	63,962	65,000	41-3885	Banking Fees	89,200	
-	-	5,000	41-3910	Hardware Non Capital	5,000	
-	15,000	2,000	41-3915	Software Non Capital	2,000	
70,558	102,305	90,000	41-3920	Technology-Support and Maintenance	127,000	
11,101	14,290	8,000	41-4510	Office Supplies	15,000	
39,082	45,868	39,500	41-4520	Postage	48,650	
8	-	-	41-4545	Materials and Supplies	-	
3,913	3,919	4,200	41-4820	Vehicle Expense-Fuel	4,000	
-	-	1,500	41-4825	Vehicle Tires	1,000	
265	162	6,000	41-4830	Equipment Maintenance	200	
6,842	5,875	6,250	41-5710	Insurance-Automobile	6,600	
31,493	32,199	35,025	41-5715	Insurance-General Liability	35,000	
25,040	35,258	40,545	41-5720	Insurance-Property	44,300	
3,361	2,412	2,774	41-5740	Insurance-Equipment	4,100	
1,743	1,695	1,946	41-5790	Insurance-Miscellaneous	2,150	
1,952,524	2,107,297	2,878,232	Total		3,020,035	-
1,952,524	2,107,297	2,878,232	TOTAL ADMINISTRATION DEPARTMENT		3,020,035	-

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 2025-26 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 2025-26 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 2025-2026**

Account	Account Name	Project	Description	Subtotal
7010	Land			
		Newton Creek Pump Station Property Acquisition		\$25,000
		Total		\$25,000
7015	Buildings and Structures			
		Newton Creek Pump Station Design		\$200,000
		Total		\$200,000
7020	Equipment			
				\$0
		Total		\$0
7030	Water Vehicles			
				\$0
		Total		\$0
7055	Mapping			
				\$0
		Total		\$0
7057	Improvements-Main Replacements			
		Water Main Relocation	Construction	\$110,000
		25WA03 Pine St Main	Construction	\$1,914,607
		25WA03 Pine St Main	CM Services	\$60,000
		Total		\$2,084,607
7061	New Mains			
				\$0
		Total		\$0
7065	Plant Improvements			
		Polymer Mixer	Equipment	\$200,000
		Traveling Screen Replacement	Equipment	\$200,000
		Total		\$400,000
7066	Improvements Reservoir			
		Boyer Res. Cathodic Protection	Equipment	\$25,000
		Total		\$25,000
7067	Transmission Main			
		24" Newton Creek to Emerald	Design	\$275,000
		Total		\$275,000
7070	LID Mains-Contractors			
				\$0
		Total		\$0
7075	Contractor Advance Projects			
				\$0
		Total		\$0
TOTAL WATER FUND CAPITAL				\$3,009,607

			CITY OF ROSEBURG, OREGON					
ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025				PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			WATER FUND (530)					
			CAPITAL OUTLAY - 7575					
-	-	5,000	41-7010	Land		25,000		
220,122	20,730	-	41-7015	Buildings and Structures		200,000		
66,792	150,876	30,000	41-7020	Equipment		-		
46,947	-	110,000	41-7030	Water Vehicles		-		
100,628	373,333	2,106,825	41-7057	Improvements-Main Replacement		2,084,607		
91,854	118,811	-	41-7061	Improvements-New Mains		-		
2,272,737	305,226	50,000	41-7065	Plant Improvements		400,000		
20,843	130	25,000	41-7066	Improvements-Reservoir		25,000		
799,791	2,544,781	1,655,000	41-7067	Transmission Main		275,000		
3,619,714	3,513,888	3,981,825	Total			3,009,607	-	-
8,455,234	8,725,402	10,225,346	TOTAL EXPENDITURES			9,897,793	-	-
			INTEREST - 8080					
294	(294)	-	47-8520	Interest		-		
294	(294)	-	Total			-	-	-
			OPERATING CONTINGENCY - 9091					
-	-	1,000,000	530-9091-60-9010			1,000,000		
9,616,489	8,987,117	4,727,159	UNAPPROPRIATED ENDING FUND BALANCE			5,622,651		
18,072,017	17,712,226	15,952,505	TOTAL EXPENDITURES & ENDING FUND BALANCE			16,520,444	-	-

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CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

The City's Workers' Compensation program continues to operate 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.

			<u>CITY OF ROSEBURG, OREGON</u>					
<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>ADOPTED</u> <u>2024-2025</u>				<u>PROPOSED</u> <u>2025-2026</u>	<u>APPROVED</u> <u>2025-2026</u>	<u>ADOPTED</u> <u>2025-2026</u>
			<u>WORKER'S COMPENSATION (610)</u>					
<u>937,890</u>	<u>780,381</u>	<u>703,876</u>	00-00-301000	BEGINNING FUND BALANCE		<u>655,040</u>		
			REVENUES - (610)					
186,028	46,516	-	00-00-341000	Interdept Charges-General		-		
13,970	3,463	-	00-00-341153	Interdept Charges-Water		-		
21,274	34,798	25,000	00-00-371100	Interest Income		25,000		
-	6,239	-	00-00-385100	Miscellaneous		-		
8,310	27,614	-	00-00-392300	Reimbursements		-		
<u>229,582</u>	<u>118,630</u>	<u>25,000</u>	Total			<u>25,000</u>	-	-
<u>1,167,472</u>	<u>899,011</u>	<u>728,876</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>680,040</u>	-	-
			MATERIALS AND SERVICES - 7474					
3,638	3,658	5,000	41-3045	Wellness and Training		5,000		
1,719	-	3,000	41-3050	Safety and Training		3,000		
19,700	19,721	23,670	41-3210	City Services-Management		17,331		
23,375	11,645	13,000	41-3630	Contracted Services		10,000		
222,044	132,847	260,000	41-3855	Workers' Compensation		260,000		
116,615	32,943	50,000	41-5730	Insurance		35,000		
<u>387,091</u>	<u>200,814</u>	<u>354,670</u>	Total			<u>330,331</u>	-	-
<u>387,091</u>	<u>200,814</u>	<u>354,670</u>	TOTAL EXPENDITURES			<u>330,331</u>	-	-
			OPERATING CONTINGENCY - 9091					
-	-	374,206	60-9010			349,709		
<u>780,381</u>	<u>698,197</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>-</u>	-	-
<u>1,167,472</u>	<u>899,011</u>	<u>728,876</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>680,040</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 benefit purchases and cost containment, are the assigned responsibilities of the Human Resources Director. The HR Generalist and Management Staff Assistant are also integral parts 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 collective bargaining agreements 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. Employees are scheduled to be reviewed at least annually for their job performance and possible merit increase. 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 agreements. 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 a cost of living adjustment (COLA), and any negotiated or 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 2025-26 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 2025-26 year. The contract with RPEA employees is effective through June 30, 2027, and also includes a 5% COLA for 2025-26.

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

CITY OF ROSEBURG, OREGON
PERSONNEL APPENDIX

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, HR Generalist 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, provider networks, utilization information, deductible options and customer service during the renewal process. Any wellness activities and employee awareness of healthier lifestyle choices are in place to have a positive effect upon employee health and the City budget. In addition, informational open enrollment meetings impress upon employees the cost and value of these benefits to us all.

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

Respectfully submitted,

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

John VanWinkle
Human Resources Director
Office of the City Manager



FIRE DEPARTMENT PAY SCALE

JULY 1, 2025

Adjusted by 5% over 2024 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	6465 26.6409	6789 27.9770	7129 29.3788	7487 30.8516	7861 32.3952
1%	6530 26.9091	6857 28.2553	7202 29.6774	7562 31.1603	7940 32.7191
2%	6595 27.1773	6924 28.5337	7272 29.9659	7636 31.4690	8018 33.0430
3%	6660 27.4456	6992 28.8120	7344 30.2645	7710 31.7727	8098 33.3719
4%	6724 27.7087	7060 29.0954	7414 30.5530	7788 32.0915	8178 33.7009
5%	6789 27.9770	7128 29.3738	7485 30.8465	7860 32.3901	8255 34.0197
6%	6854 28.2452	7196 29.6521	7558 31.1451	7936 32.7039	8335 34.3487
7%	6918 28.5084	7264 29.9355	7629 31.4386	8011 33.0126	8413 34.6675
8%	6983 28.7766	7332 30.2139	7700 31.7322	8087 33.3264	8492 34.9965
9%	7047 29.0398	7398 30.4872	7770 32.0207	8161 33.6300	8570 35.3153
10%	7112 29.3080	7468 30.7757	7843 32.3192	8236 33.9388	8648 35.6392
11%	7176 29.5712	7536 31.0540	7914 32.6128	8311 34.2475	8727 35.9631
12%	7241 29.8394	7603 31.3324	7984 32.9013	8386 34.5562	8806 36.2870
13%	7305 30.1026	7671 31.6107	8056 33.1999	8462 34.8700	8884 36.6109
14%	7371 30.3758	7738 31.8891	8128 33.4934	8534 35.1686	8964 36.9399
15%	7435 30.6390	7807 32.1725	8198 33.7819	8609 35.4773	9041 37.2587
16%	7500 30.9072	7875 32.4508	8271 34.0855	8684 35.7860	9120 37.5826
17%	7565 31.1755	7942 32.7292	8343 34.3791	8760 36.0998	9197 37.9015
18%	7630 31.4437	8011 33.0126	8413 34.6675	8835 36.4085	9277 38.2304
19%	7694 31.7069	8079 33.2910	8483 34.9560	8909 36.7122	9357 38.5594

Fire Prevention	7267 41.9239	7632 44.0283	8012 46.2247	8414 48.5416	8835 50.9719
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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, 2025

Adjusted by 5% over 2024 pursuant to collective bargaining agreement

	F02-06	F03-06
PAY SCALE	DRIVER/ENGINEER	LIEUTENANT
Base Pay	8335 34.3487	9013 37.1423
1%	8418 34.6878	9103 37.5118
2%	8501 35.0319	9193 37.8812
3%	8585 35.3761	9283 38.2557
4%	8667 35.7151	9373 38.6252
5%	8752 36.0644	9464 38.9997
6%	8835 36.4085	9554 39.3692
7%	8916 36.7425	9644 39.7437
8%	9000 37.0867	9734 40.1131
9%	9084 37.4359	9825 40.4876
10%	9165 37.7699	9916 40.8621
11%	9250 38.1191	10003 41.2215
12%	9334 38.4632	10094 41.5960
13%	9416 38.8023	10185 41.9705
14%	9501 39.1515	10276 42.3450
15%	9584 39.4957	10365 42.7144
16%	9668 39.8398	10455 43.0839
17%	9750 40.1789	10546 43.4584
18%	9834 40.5231	10636 43.8279
19%	9917 40.8672	10726 44.2024

- 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, 2025 5% over FY 2024-2025

P02

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MASTER
Police Officer	5973 34.4603	6272 36.1853	6586 37.9969	6915 39.8950	7261 41.8912	7624 43.9855	8005 46.1829
Plus 3%	6152 35.4930	6460 37.2699	6784 39.1392	7122 41.0893	7479 43.1489	7853 45.3066	8245 47.5682
Plus 4%	6,212 35.8392	6,523 37.6334	6,849 39.5142	7,192 41.4931	7,551 43.5643	7,929 45.7451	8,325 48.0298
Plus 5%	6272 36.1853	6586 37.9969	6915 39.8950	7261 41.8912	7624 43.9855	8005 46.1836	8405 48.4913
Plus 6%	6331 36.5257	6648 38.3546	6981 40.2758	7330 42.2893	7697 44.4066	8081 46.6221	8485 48.9529
Plus 7%	6391 36.8719	6711 38.7181	7047 40.6566	7399 42.6874	7769 44.8220	8158 47.0663	8565 49.4144
Plus 8%	6451 37.2180	6774 39.0815	7113 41.0373	7468 43.0854	7842 45.2432	8234 47.5048	8645 49.8760
Plus 9%	6511 37.5642	6836 39.4392	7179 41.4181	7537 43.4835	7914 45.6586	8310 47.9432	8725 50.3375
Plus 10%	6570 37.9046	6899 39.8027	7245 41.7989	7607 43.8874	7987 46.0797	8386 48.3817	8805 50.7991
Plus 11%	6630 38.2507	6962 40.1662	7310 42.1739	7676 44.2855	8060 46.5009	8463 48.8259	8885 51.2606
Plus 12%	6690 38.5969	7025 40.5296	7376 42.5547	7745 44.6836	8132 46.9163	8539 49.2644	8965 51.7221
Plus 13%	6749 38.9373	7087 40.8873	7442 42.9354	7814 45.0816	8205 47.3374	8615 49.7029	9046 52.1895
Plus 14%	6809 39.2834	7150 41.2508	7508 43.3162	7883 45.4797	8278 47.7586	8691 50.1413	9126 52.6510
Plus 15%	6869 39.6296	7213 41.6143	7574 43.6970	7952 45.8778	8350 48.1740	8768 50.5856	9206 53.1126
Plus 16%	6929 39.9758	7276 41.9777	7640 44.0778	8021 46.2759	8423 48.5952	8844 51.0241	9286 53.5741
Plus 17%	6988 40.3162	7338 42.3354	7706 44.4585	8091 46.6797	8495 49.0106	8920 51.4625	9366 54.0357
Plus 18%	7048 40.6623	7401 42.6989	7771 44.8336	8160 47.0778	8568 49.4317	8996 51.9010	9446 54.4972
Plus 19%	7108 41.0085	7464 43.0624	7837 45.2143	8229 47.4759	8641 49.8529	9073 52.3452	9526 54.9587
Plus 20%	7168 41.3546	7526 43.4201	7903 45.5951	8298 47.8740	8713 50.2683	9149 52.7837	9606 55.4203

POLICE DEPARTMENT
JULY 1, 2025 5% over FY 2024-2025

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	4306 24.8428	4521 26.0832	4747 27.3871	4984 28.7544	5233 30.1910	5495 31.7000
Plus 3%	4435 25.5870	4657 26.8678	4889 28.2063	5134 29.6198	5390 31.0968	5659 32.6487

P04

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Admin Technician	4650 26.8274	4882 28.1659	5126 29.5736	5382 31.0506	5651 32.6026	5933 34.2310
Plus 3%	4790 27.6351	5028 29.0083	5280 30.4621	5543 31.9795	5821 33.5833	6111 35.2564

P03-06

Corporal	8808 50.8153
Plus 3%	9072 52.3398
Plus 4%	9160 52.8479
Plus 5%	9248 53.3561
Plus 6%	9336 53.8642
Plus 7%	9424 54.3724
Plus 8%	9512 54.8805
Plus 9%	9601 55.3887
Plus 10%	9689 55.8968

CORPORAL

Plus 11%	9777 56.4050
Plus 12%	9865 56.9131
Plus 13%	9953 57.4213
Plus 14%	10041 57.9294
Plus 15%	10129 58.4376
Plus 16%	10217 58.9458
Plus 17%	10305 59.4539
Plus 18%	10393 59.9621
Plus 19%	10481 60.4702
Plus 20%	10569 60.9784

NONREPRESENTED EMPLOYEES - 07-01-25 5% INCREASE OVER 2024												
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	\$4,316	\$4,424	\$4,534	\$4,647	\$4,764	\$4,883	\$5,005	\$5,130	\$5,258	\$5,390	\$5,524
		\$24,8983	\$25,5208	\$26,1588	\$26,8128	\$27,4831	\$28,1702	\$28,8744	\$29,5983	\$30,3362	\$31,0946	\$31,8720
2	Acct Tech Payroll Technician Admin Staff Asst.	\$4,685	\$4,802	\$4,922	\$5,045	\$5,171	\$5,301	\$5,433	\$5,569	\$5,708	\$5,851	\$5,997
		\$27,0288	\$27,7046	\$28,3972	\$29,1071	\$29,8348	\$30,5806	\$31,3452	\$32,1288	\$32,9320	\$33,7553	\$34,5992
3		\$5,081	\$5,208	\$5,338	\$5,471	\$5,608	\$5,748	\$5,892	\$6,039	\$6,190	\$6,345	\$6,504
4	Police, Fire, PW Staff Asst. Civil Engineer I, Court Supervisor, Payroll/Accts Receivables	\$29,3130	\$30,0458	\$30,7969	\$31,5669	\$32,3560	\$33,1649	\$33,9941	\$34,8439	\$35,7150	\$36,6079	\$37,5231
		\$5,594	\$5,733	\$5,877	\$6,024	\$6,174	\$6,329	\$6,487	\$6,649	\$6,815	\$6,986	\$7,160
5	Communications Spec. HR Generalist	\$32,2716	\$33,0784	\$33,9054	\$34,7530	\$35,6219	\$36,5124	\$37,4252	\$38,3608	\$39,3199	\$40,3029	\$41,3104
		\$5,983	\$6,132	\$6,285	\$6,443	\$6,604	\$6,769	\$6,938	\$7,111	\$7,289	\$7,471	\$7,658
6	Accountant Info Technician	\$34,5157	\$35,3786	\$36,2631	\$37,1696	\$38,0989	\$39,0513	\$40,0276	\$41,0283	\$42,0540	\$43,1054	\$44,1830
		\$6,491	\$6,653	\$6,819	\$6,990	\$7,165	\$7,344	\$7,527	\$7,716	\$7,908	\$8,106	\$8,309
7	Lead Accountant Civil Engineer II Superintendent	\$37,4477	\$38,3839	\$39,3435	\$40,3270	\$41,3352	\$42,3686	\$43,4278	\$44,5135	\$45,6263	\$46,7670	\$47,9362
		\$7,044	\$7,220	\$7,401	\$7,586	\$7,775	\$7,970	\$8,169	\$8,373	\$8,583	\$8,797	\$9,017
8	Park & Rec manager Senior Planner Airport Director	\$40,6401	\$41,6561	\$42,6975	\$43,7649	\$44,8591	\$45,9805	\$47,1301	\$48,3083	\$49,5160	\$50,7539	\$52,0228
		\$7,639	\$7,830	\$8,026	\$8,227	\$8,432	\$8,643	\$8,859	\$9,081	\$9,308	\$9,540	\$9,779
9	Marshal, IT Manager, Design/Construction Manager	\$44,0730	\$45,1748	\$46,3042	\$47,4618	\$48,6483	\$49,8645	\$51,1111	\$52,3889	\$53,6986	\$55,0411	\$56,4171
		\$8,287	\$8,495	\$8,707	\$8,925	\$9,148	\$9,376	\$9,611	\$9,851	\$10,097	\$10,350	\$10,609
10	Fire Marshal Library Director	\$47,8131	\$49,0084	\$50,2336	\$51,4894	\$52,7767	\$54,0961	\$55,4485	\$56,8347	\$58,2556	\$59,7120	\$61,2048
		\$8,989	\$9,214	\$9,444	\$9,680	\$9,922	\$10,170	\$10,424	\$10,685	\$10,952	\$11,226	\$11,507
11	City Engineer Managing Engineer City Recorder Human Res Director	\$51,8604	\$53,1569	\$54,4858	\$55,8479	\$57,2441	\$58,6752	\$60,1421	\$61,6457	\$63,1868	\$64,7665	\$66,3857
		\$9,759	\$10,003	\$10,253	\$10,509	\$10,772	\$11,041	\$11,317	\$11,600	\$11,890	\$12,187	\$12,492
12	Com Devel Director Finance Director Asst. City Mngr/City Recorder	\$56,3017	\$57,7093	\$59,1520	\$60,6308	\$62,1466	\$63,7002	\$65,2927	\$66,9251	\$68,5982	\$70,3131	\$72,0710
13	Police Chief Public Works Director	\$10,591	\$10,856	\$11,127	\$11,405	\$11,691	\$11,983	\$12,282	\$12,590	\$12,904	\$13,227	\$13,558
		\$61,1037	\$62,6313	\$64,1971	\$65,8020	\$67,4471	\$69,1333	\$70,8616	\$72,6331	\$74,4490	\$76,3102	\$78,2180
14	Police Sergeant											
15	Battalion Chief											
16	Police Lieutenant											
17	Police Captain Assistant Fire Chief											

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

POSITION	ACTUAL 2022/23	ACTUAL 2023/24	ADOPTED 2024/25	PROJECTED 2024/25	BUDGETED 2025/26
City Manager	168,558	176,440	185,262	185,262	194,524
Police Chief	152,400	160,020	168,024	168,012	176,412
Public Works Director	123,806	134,897	145,189	148,265	146,610
Fire Chief	142,392	147,384	158,624	158,624	170,716
City Recorder	127,862	117,489	105,507	114,804	124,060
Finance Director	140,544	147,576	154,956	154,944	162,696
Human Resources Director	129,480	135,960	142,764	142,764	149,904
Community Development Director	128,922	138,750	149,322	149,322	160,710
Library Director	108,060	116,304	122,124	125,172	134,712

IBEW SALARY PLAN - JULY 2025

Adjusted by 5% over 2024/2025 pursuant to collective bargaining agreement

RANGE	CLASS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
1	Bailiff	3344	3511	3687	3871	4064	4268
	Custodian	19.2949	20.2566	21.2718	22.3337	23.4490	24.6245
2		3511	3687	3871	4064	4268	4481
		20.2566	21.2718	22.3337	23.4490	24.6245	25.8534
3	Account Clerk I, Court Clerk I, Department Secretary	3687	3871	4064	4268	4481	4706
		21.2718	22.3337	23.4490	24.6245	25.8534	27.1491
4		3871	4064	4268	4481	4706	4941
		22.3337	23.4490	24.6245	25.8534	27.1491	28.5048
5	Account Clerk II, Court Clerk II Department Technician Maintenance I Circulation Supervisor	4064	4268	4481	4706	4941	5187
		23.4490	24.6245	25.8534	27.1491	28.5048	29.9274
6	Engineering Tech I CDD Department Tech	4268	4481	4706	4941	5187	5447
		24.6245	25.8534	27.1491	28.5048	29.9274	31.4234
7	Maintenance II Compliance Officer Assistant Planner IT Help Desk	4481	4706	4941	5187	5447	5719
		25.8534	27.1491	28.5048	29.9274	31.4234	32.9929
8	Parks & Rec Coordinator	4706	4941	5187	5447	5719	6005
		27.1491	28.5048	29.9274	31.4234	32.9929	34.6426
9	Engineering Tech II Maintenance III Park/Equipment Maintenance Water Plant Operator	4941	5187	5447	5719	6005	6304
		28.5048	29.9274	31.4234	32.9929	34.6426	36.3724
10		5187	5447	5719	6005	6304	6619
		29.9274	31.4234	32.9929	34.6426	36.3724	38.1890
11	Greenskeeper Horticulturist Facilities Maintenance Tech Youth Services Librarian	5447	5719	6005	6304	6619	6950
		31.4234	32.9929	34.6426	36.3724	38.1890	40.0991
12	Associate Planner Engineering Tech III	5719	6005	6304	6619	6950	7298
		32.9929	34.6426	36.3724	38.1890	40.0991	42.1027

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2025-2026**

<u>TARGET DATE</u>	<u>ACTION</u>
1. 01/30/25 (THURSDAY)	<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. 02/24/25	<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 02/18/25	<u>IT meets with individual</u> departments to determine technology needs
4. 03/03/25	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. 03/11/25	Special Fund budgets submitted to City Manager and Finance Director.
6. 03/14/25	Finance Director completes review of departmental budgets and advises City Manager of any uncommitted revenues.
7. 03/17/25 – 03/21/25	Departments meet with City Manager to review departmental budgets.
8. 03/28/25	City Manager completes review of operating sections of departmental budgets and directs expenditure adjustments.
9. 04/04/25	Budget Narratives due to Finance
10. 04/11/25	City Manager & Finance Director balance & complete proposed budget; Manager prepares Budget Message for City and Urban Renewal Agency
11. 04/17/25	*Notice of 05/06/25 -- Budget Committee Meeting/Public Hearing on <i>Possible</i> Uses of State Revenue Sharing <i>mailed</i> to Budget Committee with reminder of meeting schedule and News-Review for 1st publication on 4/22/25 and <i>posted on City’s website</i> (ORS 294.426 requires publication no more than 30 days prior to hearing & allows for posting on City website rather than 2nd newspaper publication)
12. 04/17/25	<u>3:30 – 5:00 P.M.</u> Budget Committee Training Session – 3 rd Floor Conference Room, City Hall
13. 04/22/25	Notice of 05/06/25 - Budget Committee Meeting/Public Hearing on Possible Uses of State Revenue Sharing <i>published</i> in News-Review
14. 04/30/25	Budget Document and Budget Power Point ready for Budget Committee members to pick up at City Hall or have delivered to their home.

**CITY OF ROSEBURG
BUDGET CALENDAR AND PROCESSING SCHEDULE
FOR FISCAL YEAR 2025-2026– CONTINUED**

<u>TARGET DATE</u>	<u>ACTION</u>
15. 05/06/25	<u>6:00 P.M. – 10:00 P.M.</u> First Budget Committee Meeting: City Manager presents budget message; Public Hearing on Election to Receive State Revenue Sharing & <i>Possible</i> Uses Thereof is held. Individual departments begin review of their respective portions of the budget.
16. 05/07/25 & 05/08/25	<u>7:00 P.M. – 10:00 P.M.</u> Budget Committee Meetings continue as necessary. If not needed, send notice of cancellation.
17. 05/16/24	<u>Mail</u> Notice of 06/09/25 -- 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 06/09/25 Public Hearing on <i>Proposed</i> Uses of Revenue Sharing <u>published</u> in News-Review
19. 06/09/25	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. 06/17/25	Send required forms and resolutions to County Assessor pursuant to ORS 294.458. Deadline 06/30/2025
21. 06/30/25	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 7/29/2025
22. 07/03/25	File 1 copy of budget with Douglas County Clerk

CITY OF ROSEBURG URBAN RENEWAL AGENCY

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CITY OF ROSEBURG URBAN RENEWAL AGENCY FY 2025-26 Budget Message

April 30, 2025

Distinguished Members of the Budget Committee:

I am pleased to submit the proposed budget for the City of Roseburg Urban Renewal Agency for fiscal year 2025-26 for your consideration.

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

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

The Agency established the East/Diamond Lake Urban Renewal Area in August of 2018 and tax increment revenue originated during the 2019-20 budget year. This area's plan authorizes the expenditure of \$72.8 million over 30 years to support economic development through capital projects, housing incentives, public safety, transportation improvements and beautification. The district has been building resources within the new plan area with the aim of undertaking these significant capital improvements. A minor amendment to the plan area was approved by the Urban Renewal Board on February 10, 2025.

The Agency budget contains two separate funds — a General Fund and a Capital Projects Fund. The Urban Renewal General Fund is used to collect tax increment revenues generated in the Urban Renewal District. Projected revenues total over \$1.263 million. \$1.0 million will be transferred to the Capital Projects Fund. The major outlays in the Capital Projects Fund include:

Materials and Services:

- \$65,000 for repayment of City System Development Charges as part of the Multi-Family SDC Buy Down Program,
- \$50,000 for consulting work on debt issuance,

- \$200,000 for a wetland study, and
- \$100,000 for payment of RUSA System Development Charges as part of the Multi-Family SDC Buy Down Program.

Capital Outlay:

- \$100,000 for the Douglas Avenue Safe Routes to Schools design,
- \$1,037,406 for the Douglas Avenue Bridge construction match, and
- \$1,000,000 for other capital projects yet to be determined.

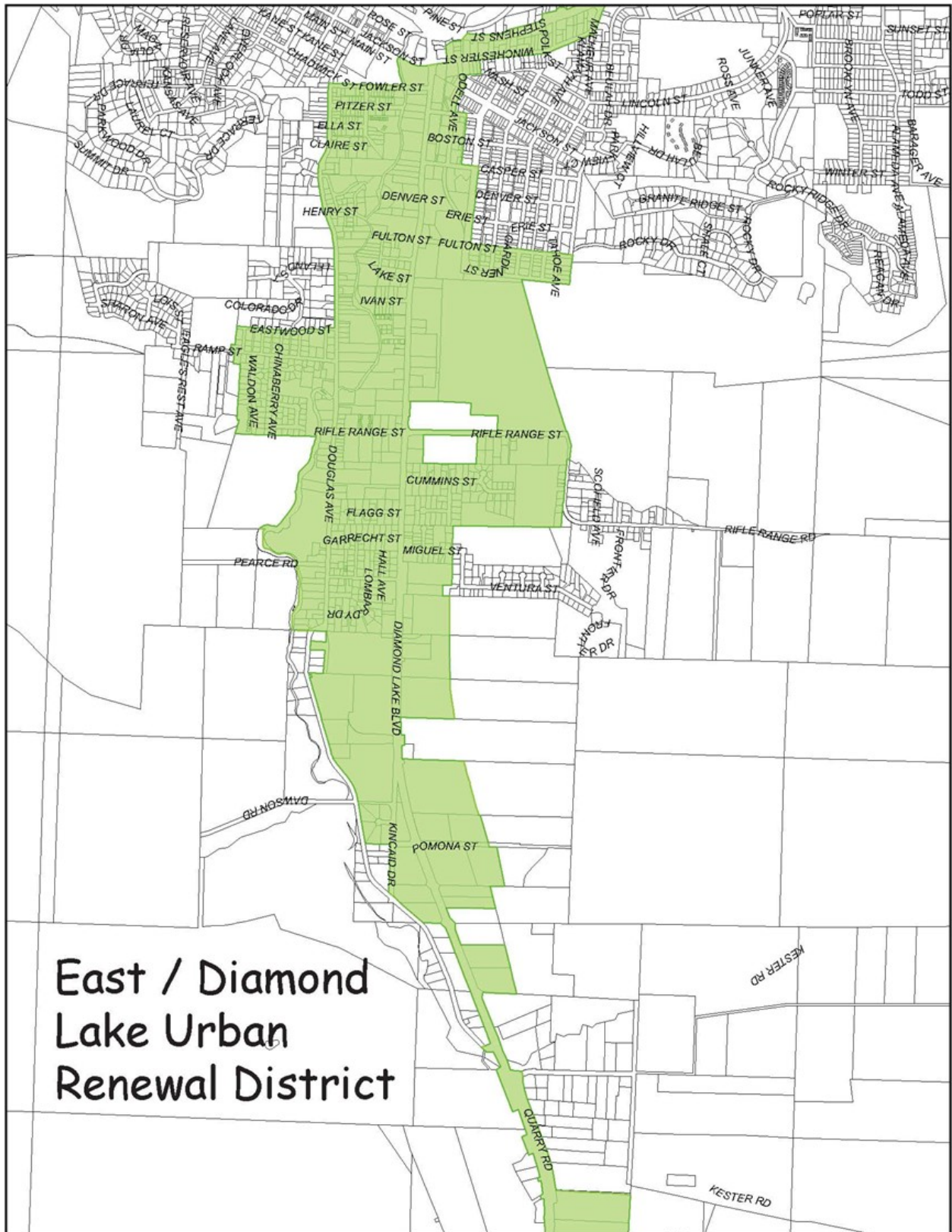
Since its inception, four large multi-family housing projects, providing over 400 new units, have been constructed within the district. Three of these projects utilized the SDC Buy Down Program and now contribute to the tax increment.

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

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Nikki Messenger". The signature is fluid and cursive, with the first name "Nikki" being more prominent than the last name "Messenger".

Nikki Messenger
City Manager



CITY OF ROSEBURG URBAN RENEWAL AGENCY
GENERAL FUND

RESOURCES AND REQUIREMENTS

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

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

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

Tax Increment Revenues - The proposed budget revenue is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current and prior year's tax increment revenues for the East (Diamond Lake) Roseburg Urban Renewal District are projected to be \$1,290,140.

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025			PROPOSED 2025-2026	APPROVED 2025-2026	ADOPTED 2025-2026
			<u>GENERAL FUND (281)</u>				
441,150	494,930	612,554	00-00-301000	BEGINNING FUND BALANCE	171,078		
			REVENUES - (281)				
626,167	862,102	1,120,933	75-40-313100	Current Year Tax Increment Revenue	1,263,140		
10,929	14,362	20,000	75-40-313200	Prior Years' Tax Increment Revenue	27,000		
1,642	-	-	72-40-313300	Land Sales	-		
13,880	35,038	35,000	60-40-371100	Interest Income	38,000		
1,162	2,073	-	60-40-371120	Property Taxes	2,200		
653,780	913,575	1,175,933	Total		1,328,140	-	-
1,094,930	1,408,505	1,788,487	TOTAL REVENUES AND BEGINNING FUND BALANCE		1,499,218	-	-
			TRANSFERS - 9090				
600,000	800,000	1,500,000	49-8835	Transfer to Capital Projects	1,000,000		
600,000	800,000	1,500,000	Total		1,000,000	-	-
600,000	800,000	1,500,000	TOTAL EXPENDITURES		1,000,000	-	-
			RESERVE FOR FUTURE EXPENDITURE - 9092				
-	-	288,487	60-9210		499,218		
494,930	608,505	-	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-
1,094,930	1,408,505	1,788,487	TOTAL EXPENDITURES & ENDING FUND BALANCE		1,499,218	-	-

CITY OF ROSEBURG URBAN RENEWAL AGENCY
CAPITAL PROJECTS FUND

RESOURCES

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

REQUIREMENTS

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

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

Construction projects include the following:	<u>Amount</u>
Douglas Avenue Safe Routes To Schools design	100,000
Douglas Avenue Bridge – Construction match	1,037,406
To Be Determined	1,000,000
Total	\$2,137,406

CITY OF ROSEBURG URBAN RENEWAL AGENCY, OREGON

ACTUAL <u>2022-2023</u>	ACTUAL <u>2023-2024</u>	ADOPTED <u>2024-2025</u>		PROPOSED <u>2025-2026</u>	APPROVED <u>2025-2026</u>	ADOPTED <u>2025-2026</u>
			<u>CAPITAL PROJECTS FUND-DIAMOND LAKE (351)</u>			
<u>604,411</u>	<u>1,021,795</u>	<u>1,631,951</u>	00-00-301000 BEGINNING FUND BALANCE	<u>2,617,496</u>		
			REVENUES - (351)			
-	-	-	NEW ACCOUNT Federal Grants	100,000		
-	-	-	30-20-332730 Other	-		
24,838	59,757	60,000	60-40-371100 Interest Income	80,000		
600,000	800,000	1,500,000	85-40-391128 Transfer from UR General Fund	1,000,000		
<u>624,838</u>	<u>859,757</u>	<u>1,560,000</u>	Total	<u>1,180,000</u>	-	-
<u>1,229,249</u>	<u>1,881,552</u>	<u>3,191,951</u>	TOTAL REVENUES & BEGINNING FUND BALANCE	<u>3,797,496</u>	-	-
			MATERIALS AND SERVICES - 7474			
750	-	750	43-3035 Memberships	-		
9,976	13,900	16,796	43-3210 City Services-Management	32,357		
31,826	32,574	35,219	43-3230 City Services-Public Works	38,487		
67,260	93,422	177,000	43-3630 Contracted Services	315,000		
150	-	-	43-3690 Contracted Services-Façade	-		
97,492	99,020	105,000	43-3695 Contracted Services-Rusa	100,000		
<u>207,454</u>	<u>238,916</u>	<u>334,765</u>	Total	<u>485,844</u>	-	-
			CAPITAL OUTLAY - 7575			
-	-	1,000,000	43-7052 Improvements-Infrastructure	2,137,406		
<u>-</u>	<u>-</u>	<u>1,000,000</u>	Total	<u>2,137,406</u>	-	-
<u>207,454</u>	<u>238,916</u>	<u>1,334,765</u>	TOTAL EXPENDITURES	<u>2,623,250</u>	-	-
			RESERVE FOR FUTURE EXPENDITURE - 9092			
-	-	1,857,186	60-9210	1,174,246		
<u>1,021,795</u>	<u>1,642,636</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	-	-
<u>1,229,249</u>	<u>1,881,552</u>	<u>3,191,951</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE	<u>3,797,496</u>	-	-