

City of Coos Bay



**Proposed Budget
FY 2022/2023**

City of Coos Bay Budget Committee

Fiscal Year 2022/2023

City Council Members

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Stephanie Kilmer
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Mark Anderson, Fire Chief
Chris Chapanar, Police Chief
Jim Hossley, Public Works/Community Development Director
Melissa Olson, Finance Director
Samantha Pierson, Library Director

City of Coos Bay Budget 2022/2023

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Budget Committee Members

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CITY OF COOS BAY BUDGET MESSAGE - FY 2022-2023

The Honorable Mayor Joe Benetti, members of the City Council, citizen members of the Budget Committee, and the citizens of Coos Bay, it is my honor and pleasure to submit the City's fiscal year (FY) 2022-2023 (FYE23) proposed budget.

The City of Coos Bay's annual budget has been prepared pursuant to Oregon Local Budget Law and by utilizing the following budgetary practices:

- Revenues are estimated conservatively.
- Expenditures are based on actual experience and incremental increases and/or decreases where needed.
- Reserves should be maintained at adequate funding levels in accordance with generally accepted accounting principles and to provide sufficient cash carryover to meet the city's needs until tax revenues arrive in November.
- Capital equipment and vehicles should be maintained and/or replaced as funds allow, so they are in proper working order.
- While this city budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

The proposed budget presents my recommendations as Budget Officer and it incorporates the cooperative efforts of the city's management team.

The proposed budget is organized into 16 funds. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The proposed budget recommendations for all funds and accounts totals \$67,190,255 which includes \$10,630,000 for wastewater capital improvements and \$3,173,634 for street capital improvements.

The 16 funds in the proposed budget are broadly organized into four categories: Operating Funds, Debt Service Funds, Capital Improvement Funds, and Reserve Funds.

- **Operating Funds** provide for ongoing services such as police and fire protection, building services, street maintenance, wastewater collection and treatment, library services, and governmental administration and risk management activities.
- **Debt Service Funds** pay for prior debt which was incurred to complete major community capital improvements.
- **Capital Improvement Funds** provide funding for annual improvements such as street repairs, park enhancements, and wastewater collection and treatment infrastructure repairs and upgrades.
- **Reserve Funds** provide for a mix of physical improvements, vehicles, equipment, and technology replacements.

The majority of the proposed budget funds contain operational expenditures which are categorized as personnel services or materials and services expenditures.

- **Personnel Services:** The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, storm water and wastewater utilities, library services, building plan reviews and inspections, along with many other services which are provided by dedicated city employees. To provide these services to our residents, other city employees are required to supply internal functions in areas such as finance, legal, and human resources services.

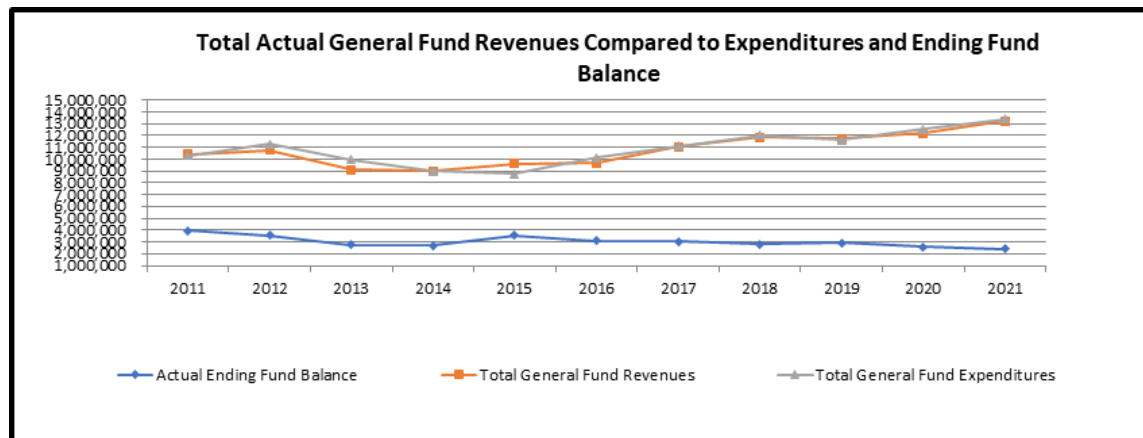
Employee salaries and benefits are paid from a variety of revenue sources and some employee costs are paid from more than one source, which you will find are detailed near the end of the budget document. Projected personnel costs include contracted salary adjustments for all three of the city's three bargaining units. The current Collective Bargaining Agreements (CBA) are with the International Association of Firefighter's (IAFF), and Coos Bay Police Officer's Association (CBPOA) which include a 4% COLA based on negotiated CBAs the Consumer Price Index. At the time of publishing this document, the City is in the midst of negotiating a successor CBA with the American Federation of State, County, and Municipal Employees (AFSCME). For budgeting purposes, a 4% COLA was included for both AFSCME and non-represented (management) personnel in the proposed budget.

Personnel expenses (salaries, taxes, insurance and related employment costs) comprise just under 27% of the city's total budget. The city currently employs 133 employees and the proposed budget reflects employment related expenses totaling \$17,451,174 of which 33% of the costs are for pension and insurance benefits (medical, dental, vision, HSA/HRA, long term disability, accidental death/life, workers compensation, unemployment, etc.). Employment expenses related to the Public Employee Retirement System program (PERS) and health insurance collectively is expected to cost \$5,552,192 during the FYE2023 period, of which \$2,891,975 is for PERS obligations and \$2,660,217 for employee related health insurance costs. The proposed budget anticipates increases in employee related insurance costs (10% medical, vision and dental) over the prior fiscal year budget.

- **Materials & Services:** Department heads submitted a budget this year that generally reflects, for the most part, a status quo budget from the previous year or small increases to account for inflation and/or the need to replace critical items. The city continues to contract and/or use public / private partnerships for the delivery of certain services. These include a contract with; the Coos Art Association for operation of the Coos Art Museum; the Coos Bay-North Bend Visitor & Convention Bureau for the operation of the Coos Bay Visitor Information Center; the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund: Revenues which comprise the General Fund are derived from: (1) Carryover from the prior budget year; (2) Property Taxes; (3) Franchise Fees; (4) Licenses & Permits; (5) Fines, Grants & State Revenues; (6) Use of Money & Property; (7) Services and Repayments; (8) Other Revenue; and (9) Du Jour Financing Repayment.

The Carryover balance (also known as the ending fund balance) has been a challenge to maintain during previous budget years as our largest revenue source, property taxes, has limited growth potential per Measure 5 and the incremental revenue growth from property taxes is not enough to cover the increased cost of doing business. Below you will find a graft depicting a 10 year histy of reveue, expenses and the carryover balance.



The *Carryover* is used to carry the General Fund over a four-month period of time where no substantial revenues are received. The carryover is used to pay employees and to pay the General Fund obligations from July 1st until mid-November when the city expects the first property tax disbursement from Coos County. The proposed budget includes using anticipated revenues from the American Rescue Plan Act of 2021 to make up for lost revenues during the COVID-19 pandemic and to build back up the carryover balance.

General Fund Revenue resources are estimated to be:

1. Carryover	\$3,200,000
2. Property Taxes	6,984,613
3. Franchise Taxes	2,020,000
4. Licenses & Permits	153,200
5. Fines, Grants, & State Revenues	2,671,639
6. Use of Money & Property	78,000
7. Services & Repayments	1,882,749
8. Other Revenue	25,550
9. Du Jour Financing Repayment	1,557,450
Total (including carryover):	\$18,573,201

Street Maintenance and Capital Funds: The pavement network within the city consists of 67 centerline miles of paved surfaces. In 2015 the city undertook an evaluation of our overall street conditions as well as exploring alternative funding sources to better maintain the overall street infrastructure. The pavement condition assessment estimated the total replacement value of our street infrastructure was just over \$66M, and the cost to bring the overall condition of the streets to “good” condition was estimated to cost \$17M (2015 dollars). Since that time the Council has created two additional revenues streams dedicated to undertaking additional capital street improvements. Funding for the Streets Division capital project funds, including sidewalks, is derived from a combination of sources including: (1) the State gas tax; (2) interest from the city’s Jurisdictional Exchange funds; (3) Federal Surface Transportation Funds; (4) a portion of the PP&L franchise fee revenue; (5) the Transportation User Fee (TUF); and (6) grants. Urban Renewal funding is also available for certain street infrastructure projects.

In all, not counting URA funds, the proposed budget reflects \$4,915,098 in combined resources for use from Funds #2 (State Gas Tax Fund), #39 (Jurisdictional Exchange Streets Reserve Fund) and fund #45 Capital Improvement Fund of which \$3,173,634 is proposed for street & sidewalk maintenance and capital improvement projects. The remaining funds will be use in part to pay personnel, debt service, as well as material and services costs related to maintaining and operating the city’s gravel streets, street light infrastructure, signalized intersections, street signs, cross walks, drainage ditches, street sweeping, sanding when necessary, vegetation management and debt service on the 2021 LED street light conversion project.

Water Quality Funds: The Water Quality Funds are able to cover basic operations; however, in order to meet the demands for infrastructure improvements, the proposed budget includes a rate increase of approximately 5.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. This budget reflects the city’s continued effort to complete state mandated capital improvements to the utility infrastructure at a cost of

approximately \$81.4 million (2019 dollars). Over the previous twelve years, the City has undertaken a large number of those planned capital improvement projects at a collective cost of \$52,352,843.09, along with \$1,309,824.07 spent in the first eight months of FYE2022, which includes several emergency and/or other needed system capital improvement projects which were not on the DEQ's required Capital Improvement Plan. The proposed budget includes \$10,630,000 for both planned and unplanned (emergency) wastewater / storm water capital improvement projects.

Hotel/Motel Tax Fund: The Hotel/Motel Tax Fund is used in large part for promotion of the community and community events. The Coos Bay – North Bend Visitors Convention Bureau (VCB) receives funding through this fund for operations and management of Visitor's Information Center as well as coordinated promotions with our VCB partners, the city of North Bend and the Coquille Indian Tribe. The revenue source for this fund is derived from the city's established lodging tax on short term rental businesses operating within the city.

Capital Improvement Fund: This fund is used to purchase capital items such as police cars or to pay for capital projects. Revenue from bi-annual timber harvests is the primary revenue source for this fund. Traditionally, 40 to 50 acres are harvested every other year with this budget year including a timber sale. Based on a timber harvest contract and associated costs, the proposed budget includes \$300,000 has been included in the proposed budget.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee appropriate the 2.5% of the General Fund beginning balance of FYE23. Currently, the fund has approximately \$1,082,000.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,557,450 as well \$666,324 for costs to manage the costs associated to manage the two Urban Renewal Districts and their associated projects.

Recommendation: The recommended budget as presented maintains current city services, and it represents an effective use of the city's resources. Staff looks forward to working with the Budget Committee to review the plan and to discuss alternative approaches for delivering key community services while maintaining the financial stability and continuation of efforts to build a brighter future for the City of Coos Bay.

Respectfully submitted,



Rodger Craddock, City Manager/Budget Officer
May 6, 2022

CITY OF COOS BAY 2022-2023 BUDGET
Property Tax Levy Summary

Table 4a	Actual 2019-20	Actual 2020-21	Budget Adopted 2021-22	Budget Proposed 2022-23
Assessed Value (less URA excess value)	1,022,242,383	1,053,028,019	1,085,095,853	1,109,510,510
General Fund Tax Imposed (within statutory limits)	6,161,465	6,505,988	6,680,070	6,881,599
Tax Rate (/1000, Gen Fund-Certified)	6.3643	6.3643	6.3643	6.3643
Assessed Value	1,155,983,100	1,194,432,785	1,235,191,890	1,262,983,708
GO Bonds Tax Imposed - Certified	537,783	544,834	568,889	549,667
Tax Rate (/1000, GO Bonds-Certified)	0.4465	0.4561	0.4606	0.4352
TOTAL PROPERTY TAX IMPOSED	7,021,971	7,050,822	7,248,959	7,431,266
Total City Tax Rate Per Thousand (before reduction)	6.8108	6.8204	6.8249	6.7995

CITY OF COOS BAY 2022-2023 BUDGET
General Fund Tax Levy Computations

	Actual 2019-20	Actual 2020-21	Budget Adopted 2021-22	Budget Proposed 2022-23
Carryover	2,943,686	2,569,008	2,402,435	3,200,000
Current Property Taxes	6,046,965	6,265,366	6,451,945	6,684,613
Delinquent Taxes	256,299	305,995	300,000	300,000
Non Property Tax Revenues	2,449,230	5,320,553	7,134,229	5,181,150
Du Jour Repayment	1,557,427	1,353,000	1,547,413	1,557,450
Total Revenues	13,253,607	15,813,922	17,836,022	16,923,213
Property Tax Revenue (within statutory limits)	6,338,259	6,338,259	6,680,070	6,881,599
Estimated Uncollectible (7.5%-10%)	(316,913)	(380,296)	(400,804)	(412,896)
Net Property Tax Revenue	6,021,346	5,957,963	6,279,266	6,468,703
Actual Current Property Tax more/(less) than estimated	25,619	307,403	172,679	215,910

CITY OF COOS BAY 2022-2023 BUDGET
General Obligation Bonds Tax Levy Computations

	Actual 2019-20	Actual 2020-21	Budget Adopted 2021-22	Budget Proposed 2022-23
Carryover	455,339	391,809	500,000	500,000
Current Property Taxes	481,262	510,142	490,000	490,500
Delinquent Taxes	22,094	30,114	20,000	20,000
Non Property Tax Revenues	13,708	15,425	2,000	20,000
Total Revenues	972,403	947,489	1,012,000	1,030,500
Total Bonded Debt	488,950	490,351	512,000	494,700
Uncollectible	48,833	54,483	56,889	54,967
Taxes Necessary to Balance Budget	537,783	544,834	568,889	549,667
Tax Levy (imposed)	537,783	544,834	568,889	549,667
Less Uncollectible (5%-10%)	48,833	54,483	56,889	54,967
Taxes Necessary to Balance Budget (anticipated)	488,950	490,351	512,000	494,700
Total Revenues less Bonded Debt equals Carryover	483,453	457,138	500,000	535,800

**CITY OF COOS BAY 2022-2023 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series	Month/Day
<u>2022</u>				
740,800	111,400	852,200	Water Quality DEQ R24000	Aug 1st
103,300	15,900	119,200	Water Quality DEQ R24001	Aug 1st
119,400	38,350	157,750	Water Quality DEQ R24002	Aug 1st
4,200	1,150	5,350	Water Quality DEQ R24003	Aug 1st
7,000	1,900	8,900	Water Quality DEQ R24005	Aug 1st
20,530	1,200	21,730	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Sept 30th
5,900	2,800	8,700	Water Board 2005-OECDD 6/2005 (12/29 mature)	Dec 1st
470,000	12,350	482,350	Fire Station 4/2009 (6/28 mature)	Dec 1st
246,000	103,000	349,000	Water Board IFA Series 2010 (12/32 mature)	Dec 1st
183,600	69,700	253,300	Water Quality IFA 1 Series 2012 (est 2027 mature)	Dec 1st
336,700	66,100	402,800	Water Quality IFA 2 Series 2013 (est 2028 mature)	Dec 1st
410,000	10,982	420,982	Water Board Refunding Water Series 2016 (12/24 mature)	Dec 1st
<u>2023</u>				
0	111,400	111,400	Water Quality DEQ R24000	Feb 1st
0	15,900	15,900	Water Quality DEQ R24001	Feb 1st
0	38,350	38,350	Water Quality DEQ R24002	Feb 1st
0	1,150	1,150	Water Quality DEQ R24003	Feb 1st
0	1,900	1,900	Water Quality DEQ R24005	Feb 1st
20,670	1,000	21,670	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Mar 31st
0	12,350	12,350	Fire Station 4/2009 (6/28 mature)	Jun 1st
0	7,393	7,393	Water Board Refunding Water Series 2016 (12/24 mature)	Jun 1st
2,668,100	624,275	3,292,375		

SUMMARY				
703,100	126,375	829,475	Water Board Projects (Fund 1)	
1,495,000	473,200	1,968,200	Water Quality Projects (Fund 3)	
470,000	24,700	494,700	Fire Station (Fund 11)	
2,668,100	624,275	3,292,375	TOTAL ANNUAL DEBT	

CITY OF COOS BAY 2022-2023 BUDGET
Transfers

	DESCRIPTION	IN	OUT
GENERAL FUND			
to State Gas Fund	2% Pacific Power Franchise Fees	-	313,500
to Rainy Day Fund	2.5% of Prior Year Ending Fund Balance	-	80,000
to Fire Equipment Reserve Fund	10% Fire Service Contracts (Bunker Hill, Libby, Timber Park)	-	100,000
to Capital Improvement Fund	Support of Technology Services & Equipment	-	100,000
to Capital Improvement Fund	Support of Equipment Purchases	-	150,000
to Capital Improvement Fund	Support of Park Improvements	-	100,000
STATE GAS TAX FUND			
from General Fund	2% Pacific Power Franchise Fees	313,500	-
to Capital Improvement Fund	Support of Street Infrastructure Improvements	-	313,500
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	15,000
Water Quality FUND			
to Water Quality Improvement Fund	Support of Water Quality Infrastructure Improvements	-	3,000,000
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	80,000
BUILDING CODES FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	20,000
FIRE EQUIPMENT RESERVE FUND			
from General Fund	Fire Equipment Replacements	100,000	-
from Capital Improvement Fund	Fire Equipment Replacements	50,000	-
Water Quality IMPROVEMENT FUND			
from Water Quality Fund	Water Quality Infrastructure Improvements	3,000,000	-
CAD GROUP RESERVE FUND			
from Capital Improvement Fund	Group Dispatch Equipment Replacement	15,000	-
RAINY DAY FUND			
from General Fund	Reserve of Funds for Economic/Emergency Situations	80,000	-
CAPITAL IMPROVEMENT FUND			
from General Fund	Support of Technology Services & Equipment	100,000	-
from General Fund	Support of Equipment Purchases	150,000	-
from General Fund	Support of Park Improvements	100,000	-
from State Gas Tax Fund	Support of Street Infrastructure Improvements	313,500	-
from State Gas Tax Fund	Support of Technology Infrastructure Replacements	15,000	-
from Water Quality Fund	Support of Technology Infrastructure Replacements	80,000	-
from Building Codes Fund	Support of Technology Infrastructure Replacements	20,000	-
To Fire Equipment Reserve Fund	Fire Equipment Replacements	-	50,000
to CAD Group Reserve Fund	Group Dispatch Equipment Replacement	-	15,000
TOTAL TRANSFERS IN & OUT		4,337,000	4,337,000

CITY OF COOS BAY 2022-2023 BUDGET
Summary of Resources - By Fund Type

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22		Proposed 2022-23
OPERATING FUNDS RESOURCES				
15,103,842	15,813,921	17,836,022	General Fund	18,573,201
1,906,488	1,870,292	2,137,504	State Gas Tax Fund	2,170,000
8,973,826	16,676,825	18,130,804	Water Quality Fund	15,426,000
1,219,606	1,312,552	1,074,513	Hotel/Motel Tax Fund	1,193,000
2,513,719	2,542,541	2,455,446	Library Fund	2,627,100
899,579	1,223,691	1,117,819	Library ESO Fund	966,100
963,942	925,876	842,712	Building Codes Fund	689,500
238,594	273,022	319,077	9-1-1 Tax Fund	732,250
31,819,596	40,638,719	43,913,897	Total Operating Funds Resources	42,377,151
DEBT SERVICE FUNDS RESOURCES				
972,403	3,970,406	1,012,000	General Obligation Redemption Fund	607,200
7,727,581	7,378,881	5,850,938	Revenue Bond Fund	0
8,699,984	11,349,287	6,862,938	Total Debt Service Funds Resources	607,200
CAPITAL IMPROVEMENT FUNDS RESOURCES				
178,497	179,910	182,000	Special Improvement Fund	0
2,368,090	2,444,089	1,200,000	Street Improvement Fund	0
228,769	134,653	75,000	Parks Improvement Fund	0
156,393	2,145,511	10,000	Bicycle/Pedestrian Path Construction Fund	0
15,894	15,949	0	Transportation SDC Fund	0
268,191	270,336	272,000	Water Quality SDC Fund	0
20,654	20,819	20,820	Stormwater SDC Fund	0
14,354,576	7,612,637	10,305,445	Water Quality Improvement Fund	12,530,000
0	0	5,275,504	Capital Improvement Fund	4,677,654
0	0	296,580	SDC Fund	294,500
17,591,064	12,823,904	17,637,349	Total Capital Improvement Funds Resources	17,502,154
RESERVE FUNDS RESOURCES				
23,663	47,643	72,295	Fire Equipment Reserve Fund	281,200
692,416	397,762	300,000	Major Capital Reserve Fund	0
5,063,047	5,103,372	5,001,202	Jurisdictional Exchange Reserve Fund	5,120,000
355,084	334,667	165,000	Technology Reserve Fund	0
67,867	64,388	21,010	CAD Group Reserve Fund	35,550
940,309	1,017,078	1,089,652	Rainy Day Reserve Fund	1,167,000
7,142,386	6,964,910	6,649,159	Total Reserve Funds Resources	6,603,750
65,253,030	71,776,820	75,063,343	TOTAL RESOURCES - ALL FUNDS	67,090,255

CITY OF COOS BAY 2022-2023 BUDGET
Summary of Expenditures - By Fund Type

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22		Proposed 2022-23
OPERATING FUNDS EXPENDITURES				
15,103,842	15,813,921	17,836,022	General Fund	18,573,201
1,906,488	1,870,292	2,137,504	State Gas Tax Fund	2,170,000
8,973,826	16,676,825	18,130,804	Water Quality Fund	15,426,000
1,219,606	1,312,551	1,074,513	Hotel/Motel Tax Fund	1,193,000
2,513,719	2,542,541	2,455,446	Library Fund	2,627,100
899,579	1,223,691	1,117,819	Library ESO Fund	966,100
963,942	925,876	842,712	Building Codes Fund	689,500
238,594	273,022	319,077	9-1-1 Tax Fund	732,250
31,819,596	40,638,719	43,913,897	Total Operating Funds Expenditures	42,377,151
DEBT SERVICE FUNDS EXPENDITURES				
972,403	3,970,406	1,012,000	General Obligation Redemption Fund	607,200
7,727,581	7,378,881	5,850,938	Revenue Bond Fund	0
8,699,984	11,349,287	6,862,938	Total Debt Service Funds Expenditures	607,200
CAPITAL IMPROVEMENT FUNDS EXPENDITURES				
178,497	179,910	182,000	Special Improvement Fund	0
2,368,090	2,444,089	1,200,000	Street Improvement Fund	0
228,769	134,653	75,000	Parks Improvement Fund	0
156,393	2,145,511	10,000	Bicycle/Pedestrian Path Construction Fund	0
15,894	15,949	0	Transportation SDC Fund	0
268,191	270,336	272,000	Water Quality SDC Fund	0
20,654	20,819	20,820	Stormwater SDC Fund	0
14,354,576	7,612,637	10,305,445	Water Quality Improvement Fund	12,530,000
0	0	5,275,504	Capital Improvement Fund	4,677,654
0	0	296,580	SDC Fund	294,500
17,591,064	12,823,904	17,637,349	Total Capital Improvement Funds Expenditures	17,502,154
RESERVE FUNDS EXPENDITURES				
23,663	47,643	72,295	Fire Equipment Reserve Fund	281,200
692,416	397,762	300,000	Major Capital Reserve Fund	0
5,063,047	5,103,372	5,001,202	Jurisdictional Exchange Reserve Fund	5,120,000
355,084	334,667	165,000	Technology Reserve Fund	0
67,867	64,388	21,010	CAD Group Reserve Fund	35,550
940,309	1,017,078	1,089,652	Rainy Day Reserve Fund	1,167,000
7,142,386	6,964,910	6,649,159	Total Reserve Funds Expenditures	6,603,750
65,253,030	71,776,820	75,063,343	TOTAL EXPENDITURES - ALL FUNDS	67,090,255

**CITY OF COOS BAY 2022-2023 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>		<u>Budget Proposed 2022-23</u>
2,943,686	2,569,088	2,402,435	Carryover	3,200,000
6,303,264	6,571,361	6,751,945	Property Taxes (Current + Delinquent)	6,984,613
2,055,829	2,058,076	2,020,000	Franchise Taxes	2,020,000
234,851	182,659	153,200	Licenses & Permits	153,200
919,031	1,778,119	2,677,958	Fines, Grants & State Revenues	2,671,639
129,716	98,013	81,000	Use of Money & Property	78,000
879,861	1,003,574	2,176,521	Services and Repayments	1,882,749
80,177	200,031	25,550	Other Revenue	25,550
<u>1,557,427</u>	<u>1,353,000</u>	<u>1,547,413</u>	Du Jour Financing Repayment	<u>1,557,450</u>
<u>15,103,842</u>	<u>15,813,922</u>	<u>17,836,022</u>	TOTAL GENERAL FUND RESOURCES	<u>18,573,201</u>

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
CARRYOVER				
2,943,686	2,569,088	2,402,435	01-000-300-0100 Carryover	3,200,000
2,943,686	2,569,088	2,402,435	Total Carryover	3,200,000
PROPERTY TAXES				
6,046,965	6,265,366	6,451,945	01-000-310-0100 Current Property Taxes	6,684,613
256,299	305,995	300,000	01-000-310-0200 Delinquent Property Taxes	300,000
6,303,264	6,571,361	6,751,945	Total Property Taxes	6,984,613
FRANCHISE FEES				
1,460,298	1,432,268	1,425,000	01-000-320-0100 Electric Utility	1,425,000
177,656	173,902	175,000	01-000-320-0200 Cable	175,000
204,936	219,681	200,000	01-000-320-0300 Garbage/Solid Waste	200,000
142,891	158,896	150,000	01-000-320-0400 Telecommunications/Telephone	150,000
70,048	73,329	70,000	01-000-320-0500 Natural Gas	70,000
2,055,829	2,058,076	2,020,000	Total Franchise Taxes	2,020,000
LICENSES AND PERMITS				
97,073	103,496	100,000	01-000-330-0100 Business Licenses	100,000
1,432	2,474	1,500	01-000-330-0101 Business Licenses - Late fees	1,500
2,638	2,619	2,000	01-000-330-0200 Liquor License Applications	2,000
1,250	275	1,000	01-000-330-0300 Card Table License & Permits	1,000
82,770	26,860	15,000	01-000-330-0650 Contract Plan Fees	15,000
41,869	38,335	25,000	01-000-330-1300 Plan Fees/ Permit	25,000
7,097	7,857	8,000	01-000-330-1500 Other Permits	8,000
722	743	700	01-000-330-2500 Seafood Market	700
234,851	182,659	153,200	Total Licenses and Permits	153,200

CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
RESOURCES (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
FINES, GRANTS & STATE RESOURCES				
84,553	81,527	70,000	01-000-340-0100 Court Fines	70,000
397	438	750	01-000-340-0200 Parking Fines	750
701	231,054	112,000	01-000-340-0300 State Grants	12,000
14,500	14,500	14,500	01-000-340-0301 State Marine Board Grant	14,500
20,857	108,549	0	01-000-340-0303 FEMA Grant	0
0	8,500	97,139	01-000-340-0309 State Grant/Fire Prevention	0
0	0	1,074,073	01-000-340-0317 Federal Grants	1,815,989
2,470	25,210	10,000	01-000-340-0320 Private Grants/Donations	10,000
0	0	98,096	01-000-340-0322 Fire Federal Grant	40,000
7,969	9,582	10,000	01-000-340-0323 Police Enforcement Grants	10,000
3,091	0	500	01-000-340-0325 Bulletproof Vest Grant	500
0	0	500,000	01-000-340-0340 CDBG Grant (NW Umpqua)	0
50,157	396,187	0	01-000-340-0350 Federal Other Financial Assist	0
18,240	16,081	13,000	01-000-340-0400 Cigarette Tax	13,000
296,232	327,100	310,000	01-000-340-0500 Alcohol Beverage Tax	310,000
1,200	1,200	1,200	01-000-340-0600 9-1-1 Intergovernmental Agency	1,200
189,146	211,240	175,000	01-000-340-0700 State Revenue Sharing	175,000
64,425	73,620	5,000	01-000-340-0750 State Miscellaneous Revenue	12,000
0	25,000	25,000	01-000-340-0751 SCINT State Revenue	25,000
156,142	236,559	150,000	01-000-340-0752 Local Miscellaneous Revenue	150,000
5,800	7,200	7,200	01-000-340-0800 VCB Accounting Fees	7,200
2,653	2,075	1,500	01-000-340-0900 DUII Impact Panel Class Fees	1,500
499	2,497	3,000	01-000-340-1000 Range User Fees	3,000
919,031	1,778,119	2,677,958	Total Fines, Grants & State Resources	2,671,639
USE OF MONEY AND PROPERTY				
63,370	21,405	15,000	01-000-350-0100 Interest	10,000
41,209	49,791	40,000	01-000-350-0700 Moorage Fees	42,000
1,468	1,138	1,000	01-000-350-3000 Moorage - Late Fees	1,000
23,669	25,679	25,000	01-000-350-1200 Property Rental	25,000
129,716	98,013	81,000	Total Use of Money and Property	78,000

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
SERVICES AND REPAYMENTS				
4,123	4,435	4,000	01-000-360-0100 Copies	4,000
17,730	23,220	18,000	01-000-360-0200 Lien Search Fees	18,000
101,546	74,067	85,000	01-000-360-0300 Police Services	85,000
490	560	500	01-000-360-0500 Alarm Permits & Fees	500
11,563	16,150	16,000	01-000-360-0525 Fire Protection - Jordan Cove	0
20,873	21,258	21,850	01-000-360-0575 Fire Protection - GMA Garnet	22,000
57,142	58,648	60,408	01-000-360-0600 Fire Protection - Bunker Hill	63,500
57,418	59,310	61,090	01-000-360-0700 Fire Protection - Timber Park	63,300
115,316	119,436	123,020	01-000-360-0900 Fire Protection - Libby Rural	127,900
945	2,250	250	01-000-360-1000 Fire Services - Reimbursements	250
0	223	2,000	01-000-360-1100 Police Services Reimbursements	2,000
448	977	500	01-000-360-1300 Public Records Request Revenue	500
469,760	620,100	935,903	01-000-360-2000 Urban Renewal Agency Mgmt	666,324
0	0	848,000	01-000-370-0100 CBNB Water Board Repayments	829,475
20,492	1,100	0	01-000-370-0300 Housing Principal Payments	0
2,015	1,840	0	01-000-370-0700 Loan Repayment Dist 99 - Misc	0
879,861	1,003,574	2,176,521	Total Services and Repayments	1,882,749
OTHER RESOURCES				
59,612	25,213	10,000	01-000-380-0100 Miscellaneous Revenue	10,000
1,644	2,347	3,000	01-000-380-0101 XBP Online Service Fees	3,000
13,872	32,013	10,000	01-000-380-0300 State Emergency Response	10,000
49	172	50	01-000-380-0400 Witness Fees	50
5,000	140,148	0	01-000-380-0500 Property Sales	0
0	138	2,500	01-000-380-1200 Abatement Expense Recovery	2,500
80,177	200,031	25,550	Total Other Resources	25,550
OTHER FINANCING SOURCES				
1,557,427	1,353,000	1,547,413	01-000-390-0600 URA Du Jour Financing (repayment)	1,557,450
1,557,427	1,353,000	1,547,413	Total Other Financing Sources	1,557,450
15,103,842	15,813,921	17,836,022	TOTAL GENERAL FUND RESOURCES	18,573,201

**CITY OF COOS BAY 2022-2023 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	Department		Proposed 2022-23
				GENERAL GOVERNMENT	
107,214	138,941	240,800	100	City Council	165,800
106,502	84,713	104,690	120	City Manager	153,553
434,379	744,852	935,903	121	URA Administration	666,324
207,948	143,763	193,981	130	Finance	137,632
52,366	43,933	63,351	140	City Attorney	75,365
181,400	189,629	225,000	170	City Hall	175,000
29,800	131,194	551,249	180	Community Contributions	37,000
340,455	359,095	523,373	190	Non-Departmental	522,944
4,632,504	4,341,343	4,499,405	195	Other Financing Uses & Expenditures	5,759,861
6,092,568	6,177,463	7,337,752		Total General Government	7,693,479
				Public Safety	
4,252,507	4,491,800	4,751,854	240	Police Operations & Administration	5,076,630
920,386	871,204	1,176,589	242	Police Communication	1,101,200
90,975	73,113	116,792	243	Codes Enforcement (moved to Public Works)	0
5,263,868	5,436,117	6,045,235		Sub-total Police	6,177,830
2,761,540	3,094,345	3,272,444	261	Fire Department	3,328,286
8,025,408	8,530,462	9,317,679		Total Public Safety	9,506,116
				Public Works & Community Development	
312,504	357,274	511,236	301	Planning	446,180
64,730	72,854	77,246	305	Engineering	114,841
608,632	675,868	592,109	306	Parks	624,192
0	0	0	310	Codes Enforcement (moved from Public Safety)	188,393
985,866	1,105,996	1,180,591		Total Public Works & Community Dev	1,373,606
15,103,842	15,813,921	17,836,022		TOTAL GENERAL FUND EXPENDITURES	18,573,201

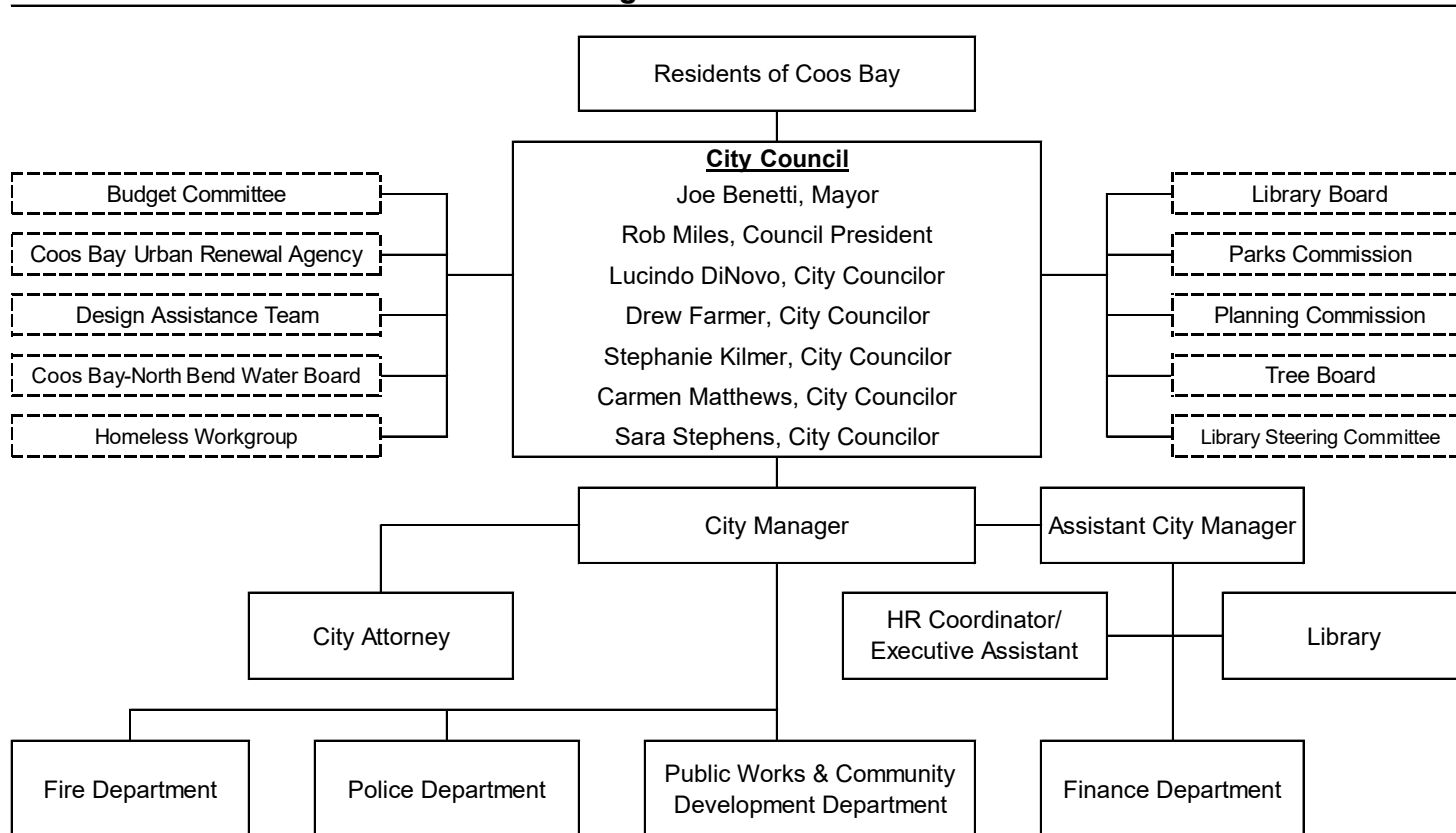
CITY COUNCIL

Description

The City Council is responsible for enacting city ordinances, formulating general policies, supervising the City Manager, appropriating and approving expenditures of funds as required by city policy, state law and or by the city charter. The Mayor and a six-member City Council form the governing body of the City.

The Mayor presides over the City Council and is elected for a two-year term; each City Councilor is elected for alternating four-year terms. The Mayor and City Councilors also serve as council representatives on city boards, committees and commissions as well as other organizations in the community.

City Council Organizational Chart



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL 100

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES	
8,439	11,315	10,000	01-100-520-2001	Meetings & Travel	10,000
12,970	13,229	14,500	01-100-520-2002	Membership Dues	14,500
4,770	11,750	7,500	01-100-520-2105	Advertising/Legal Publications	7,500
34,012	38,470	95,000	01-100-520-2108	Contractual	20,000
13,042	30,451	15,000	01-100-520-2109	Labor Negotiations	15,000
12,056	7,921	13,000	01-100-520-2113	Audit Fees	13,000
8	0	500	01-100-520-2122	Duplicating/Data Processing	500
6,022	177	3,500	01-100-520-2205	Office Supplies	3,500
0	0	300	01-100-520-2206	Postage	300
70	128	1,000	01-100-520-2421	Employee/Volunteer Recognition	1,000
15,825	20,500	20,000	01-100-520-2422	Economic Development	20,000
0	0	500	01-100-520-2423	Government Channel	500
0	5,000	60,000	01-100-520-2425	Library Planning Costs	60,000
107,214	138,941	240,800		Total Materials and Services	165,800
107,214	138,941	240,800		TOTAL CITY COUNCIL	165,800

CITY MANAGER'S OFFICE

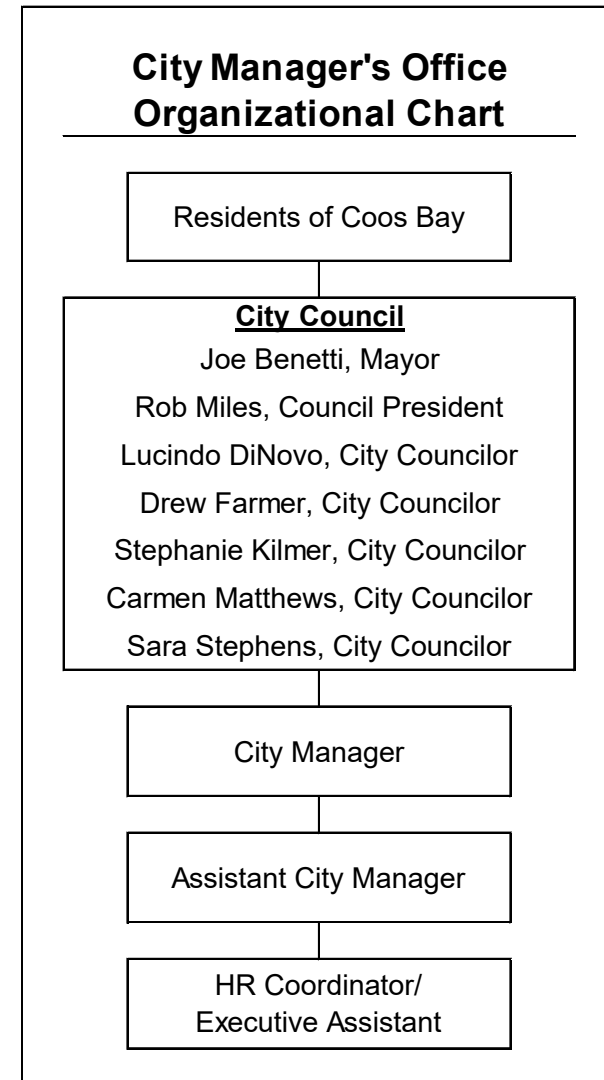
Description

The City Manager's Office (CMO) provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The CMO is also responsible for personnel administration, managing the annual budget, oversight over the city collective bargaining agreements, franchises, personnel policies, and provides staff support for the City Council.

Budgeted Personnel Expenses

The City Manager, Assistant City Manager, and the HR Coordinator/Executive Assistant provide administrative related services to both general fund and non-general funded city programs and departments. Personnel related expenses listed within this departmental budget reflect 25% of the City Manager, 25% of the Assistant City Manager, and 15% of the HR Coordinator/Executive Assistant salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division, or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 0.65 employees.



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY MANAGER 120

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
62,518	55,598	55,457	01-120-510-1001 Salaries	87,494
19,100	13,297	16,138	01-120-510-1003 PERS Retirement	25,332
4,103	3,269	4,372	01-120-510-1004 Social Security/Medicare	7,060
8,374	5,234	6,870	01-120-510-1005 Employee Insurance	14,137
0	0	162	01-120-510-1006 Unemployment	288
177	103	91	01-120-510-1007 Workers Compensation Insurance	142
94,272	77,501	83,090	Total Personnel Services	134,453
MATERIALS AND SERVICES				
6,876	3,625	11,000	01-120-520-2001 Meetings, Travel & Memberships	8,500
450	0	1,500	01-120-520-2005 Training	3,000
2,952	2,987	3,500	01-120-520-2108 Contractual	3,000
748	246	1,000	01-120-520-2122 Duplicating/Data Processing	1,000
1,172	341	2,500	01-120-520-2205 Office Supplies	2,000
32	13	100	01-120-520-2206 Postage	100
0	0	2,000	01-120-520-2216 Small Equipment	1,500
12,230	7,212	21,600	Total Materials and Services	19,100
106,502	84,713	104,690	TOTAL CITY MANAGER	153,553

URBAN RENEWAL ADMINISTRATION

Description

The City of Coos Bay has two separate urban renewal districts. The Downtown Plan was adopted in 1988 and includes the downtown core area and the industrial/commercial/recreational areas located along the bay. The Empire Plan was adopted in 1995 and includes the business district located on Newmark Avenue and the waterfront area along the bay. The purpose of the urban renewal plans is to enhance the livability, health, and welfare of the community which in turn strengthens the economy and future of the City.

Oregon Revised Statutes (ORS) Chapter 457 establishes and governs urban renewal districts. Administrative costs associated with implementation of urban renewal projects are an allowable expenditure of urban renewal funds. An intergovernmental agreement between the City and the Urban Renewal Agency was implemented in 1992 for the purpose of transferring funds to the City to pay administrative costs.

Administrative Services Provided

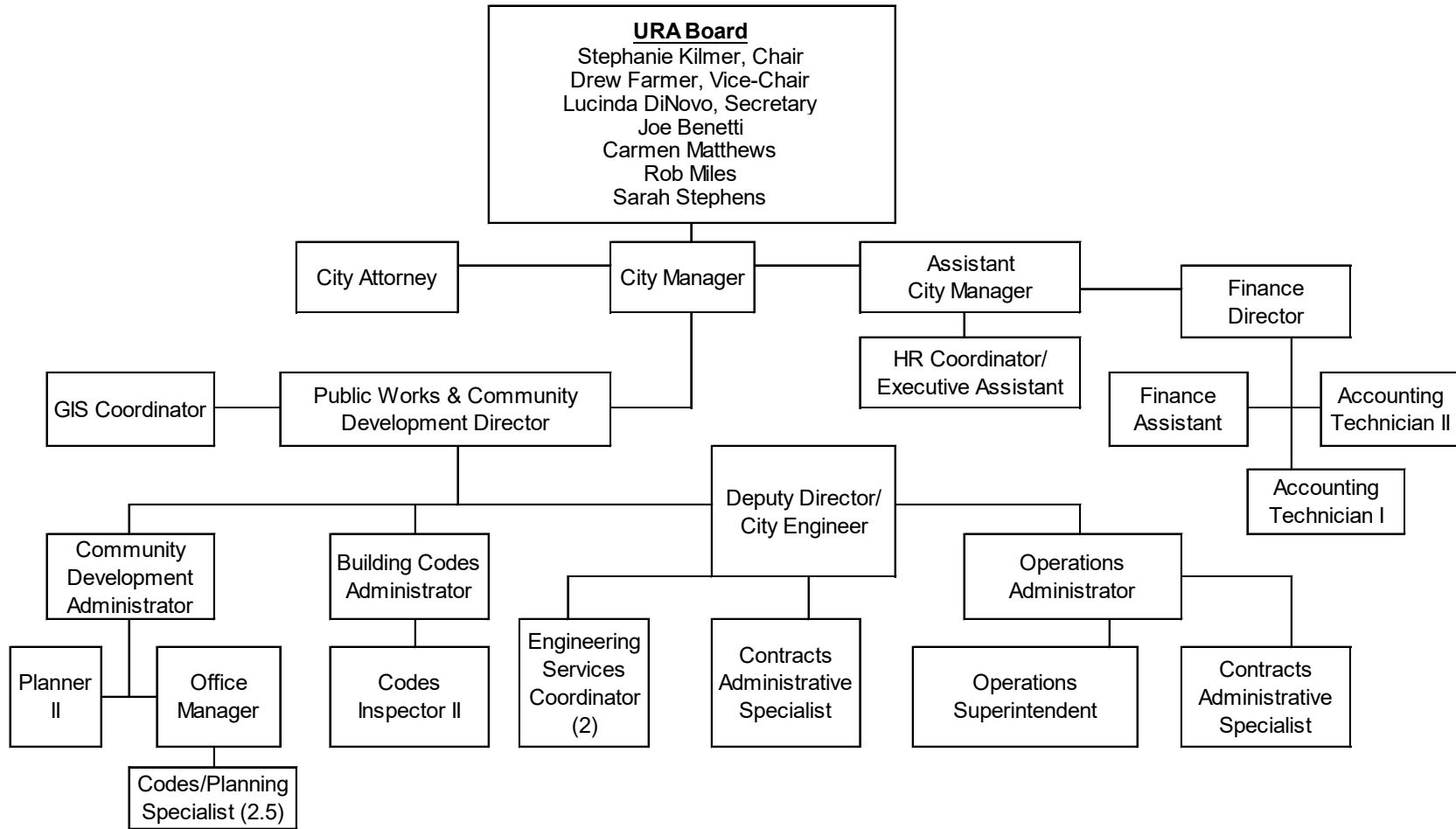
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the Urban Renewal Improvement (formally Façade Improvement) Program and other grant/loan programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

Budgeted Personnel Expenses

Personnel related expenses listed within this budget reflects: 14% City Manager, 14% Assistant City Manager; 7% HR Coordinator/Executive Assistant, 20% City Attorney, 20% Finance Director, 15% Finance Assistant, 25% Accounting Technician II, 25% Accounting Technician I, 25% Public Works & Community Development Director, 15% GIS Coordinator, 15% PW Administrative Assistant, 10% (2.5) Codes/Planning Specialist, 15% City Engineer/Deputy Director; 5% (2) Engineering Services Coordinator, 20% Contracts Administrative Specialist, 50% Community Development Administrator, 50% Planner II, 15% Building Codes Administrator, 15% Codes Inspector II, 30% Operations Administrator, 10% Contract Administrative Specialist, and 15% Operations Superintendent salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE allocation: 4.45 Employees.

Urban Renewal Agency of the City of Coos Bay Organizational Chart



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION 121

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
270,923	482,823	564,445	01-121-510-1001 Salaries	395,753
274	137	4,407	01-121-510-1002 Overtime	3,032
62,084	104,241	150,537	01-121-510-1003 PERS Retirement	103,238
19,780	33,407	45,956	01-121-510-1004 Social Security/Medicare	32,218
53,942	89,783	127,181	01-121-510-1005 Employee Insurance	93,606
874	0	2,840	01-121-510-1006 Unemployment	2,158
5,440	4,701	9,157	01-121-510-1007 Workers Compensation Insurance	3,219
413,317	715,094	904,523	Total Personnel Services	633,224
MATERIALS AND SERVICES				
549	1,049	2,500	01-121-520-2001 Meetings, Travel & Memberships	2,500
1,371	1,909	200	01-121-520-2003 Publications	200
0	0	30	01-121-520-2102 Telephone	0
0	1,202	2,000	01-121-520-2108 Contractual	2,000
5,250	5,400	6,000	01-121-520-2113 Audit Fees	6,000
12,555	17,318	18,000	01-121-520-2120 Insurance	20,000
1,085	622	1,000	01-121-520-2122 Duplicating/Data Processing	750
0	0	250	01-121-520-2123 Printing	250
0	0	250	01-121-520-2205 Office Supplies	250
0	2,253	150	01-121-520-2206 Postage	150
252	5	500	01-121-520-2209 Document Recording	500
0	0	500	01-121-520-2216 Small Equipment	500
21,062	29,758	31,380	Total Materials and Services	33,100
434,379	744,852	935,903	TOTAL URBAN RENEWAL ADMINISTRATION	666,324

FINANCE DEPARTMENT

Description

Services provided are financial, recorder, risk management, and personnel support services for the entire city. Activities are guided by State and Federal statutes, generally accepted accounting principles, ordinances, and policies.

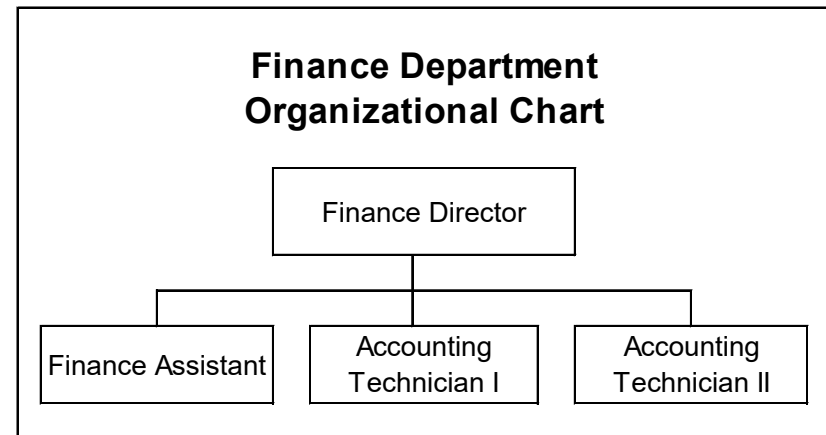
Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel support services include payroll and benefits, health insurance, workers' compensation, compliance with labor contracts, and ongoing labor relations support.

Support is provided to all of the city departments to report revenues, expenditures, and grant management. Staff work closely with the Public Works and Community Development department to track capital projects, improvement districts, engineering and architectural contracts, management plans, Requests for Proposals and Qualifications, and special projects.

Budgeted Personnel Expenses

Finance Department staff provide payroll, accounts payable, accounts receivable and additional accounting services for all city programs and departments. Personnel related expenses listed within this departmental budget reflect: 30% Finance Director, 33% Finance Assistant, 15% Accounting Technician II, and 15% Accounting Technician I salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 0.91 employees.



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
114,267	78,267	102,082	01-130-510-1001 Salaries	68,766
1,595	14	1,340	01-130-510-1002 Overtime	1,059
24,040	16,148	24,541	01-130-510-1003 PERS Retirement	15,885
8,652	5,828	8,536	01-130-510-1004 Social Security/Medicare	5,644
24,564	21,058	27,738	01-130-510-1005 Employee Insurance	16,509
1,485	0	441	01-130-510-1006 Unemployment	303
165	76	403	01-130-510-1007 Workers Compensation Insurance	66
174,768	121,391	165,081	Total Personnel Services	108,232
MATERIALS AND SERVICES				
1,196	680	1,500	01-130-520-2001 Meetings, Travel & Memberships	1,500
10,194	354	3,500	01-130-520-2005 Training	4,000
14,374	15,971	16,000	01-130-520-2108 Contractual	16,000
2,184	945	2,000	01-130-520-2122 Duplicating/Data Processing	2,000
395	0	500	01-130-520-2123 Printing	500
1,134	2,080	2,000	01-130-520-2205 Office Supplies	2,000
1,579	1,290	1,500	01-130-520-2206 Postage	1,500
728	0	200	01-130-520-2208 Miscellaneous	200
0	80	200	01-130-520-2209 Document Recording	200
1,394	972	1,500	01-130-520-2216 Small Equipment	1,500
33,180	22,372	28,900	Total Materials and Services	29,400
207,948	143,763	193,981	TOTAL FINANCE DEPARTMENT	137,632

CITY ATTORNEY

Description

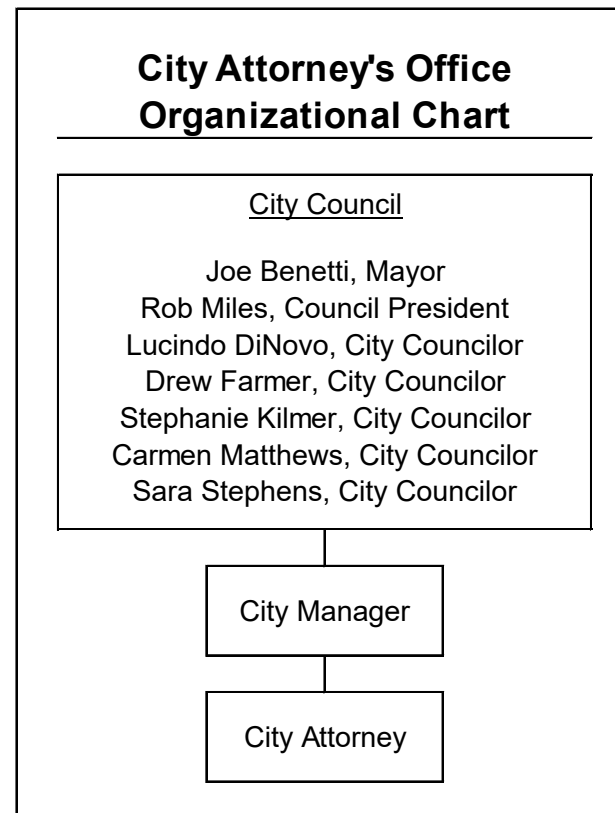
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and he represents the city in legal proceedings in which it may have an interest. The City Attorney attends the City Council meetings and as requested, attends advisory committee and commission meetings; provides specialized counsel in specific areas such as planning, zoning, and personnel; attends litigation and legal proceedings to which the city is a party; and provides legal counsel for labor negotiations with the city's three labor unions.

The City Attorney maintains office hours at city hall on Tuesday afternoons. The City Attorney's hours are budgeted for 17.5 hours per week. The City Attorney has a key role in labor relations issues. The special counsel line exists to be used if needed to retain special counsel such as bond counsel.

Budgeted Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 33% of the City Attorney's salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation:
0.33 Employee



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY 140

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
32,010	19,567	31,185	01-140-510-1001 Salaries	35,676
9,841	6,028	10,253	01-140-510-1003 PERS Retirement	11,730
2,329	1,424	2,518	01-140-510-1004 Social Security/Medicare	2,880
7,543	4,559	7,855	01-140-510-1005 Employee Insurance	8,586
0	0	75	01-140-510-1006 Unemployment	83
35	15	115	01-140-510-1007 Workers Compensation Insurance	60
51,758	31,593	52,001	Total Personnel Services	59,015
MATERIALS AND SERVICES				
228	413	750	01-140-520-2001 Meetings, Travel & Memberships	750
0	0	500	01-140-520-2003 Publications	500
380	11,927	10,000	01-140-520-2114 Special Counsel	15,000
0	0	100	01-140-520-2205 Office Supplies	100
608	12,340	11,350	Total Materials and Services	16,350
52,366	43,933	63,351	TOTAL CITY ATTORNEY	75,365

CITY HALL

Description

The City Hall budget includes expenses for the operations and maintenance of the city hall building and contractual custodian services. Materials and services cover utility costs such as electricity, water, internet, and phone expenses.

All expenses for building maintenance and any physical modifications for better operations are included here, as well as the custodial supplies and equipment. This also includes the cost of landscape maintenance; however, the expense for Parks division staff to patrol and police the grounds is included within the Parks budget.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL 170

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES	
59,488	57,121	60,000	01-170-520-2101	Utilities	60,000
20,118	20,858	20,000	01-170-520-2102	Telephone	20,000
46,834	57,159	50,000	01-170-520-2108	Contractual	50,000
0	0	16,000	01-170-520-2208	Misc Equipment/Furniture	1,000
2,830	1,947	3,500	01-170-520-2225	Janitorial Supplies	3,500
0	0	500	01-170-520-2231	Small Tools	500
52,130	52,544	75,000	01-170-520-2309	Building & Grounds Maintenance	40,000
181,400	189,629	225,000		Total Materials and Services	175,000
181,400	189,629	225,000		TOTAL CITY HALL	175,000

COMMUNITY CONTRIBUTIONS

Description

Community Contributions record expenditures approved by Council to support various community groups. Over the past ten years, the amount provided to community groups has averaged 25% of the total State Revenue Sharing funds received from the State of Oregon.

The highest total grants allocated to the community groups was \$64,240 in FYE 11 and the lowest amount allocated was \$17,500 in FYE 05.

As such, there is not a set amount required by resolution or any governing authority (other than the contractual obligation to the Boys and Girls Club for \$10,000) to be provided to community groups.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS 180

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
MATERIALS AND SERVICES				
5,000	0	0	01-180-520-2407 Coos Cares	0
0	2,000	0	01-180-520-2409 Alternative Youth Activities	5,000
3,000	2,500	0	01-180-520-2411 Bay Area Hospital Kids HOPE	2,000
10,000	10,000	10,000	01-180-520-2416 Boys and Girls Club	10,000
1,800	1,500	1,249	01-180-520-2425 Mental Health Assoc of SW OR	0
0	5,000	5,000	01-180-520-2430 SW Oregon Veterans Outreach	5,000
10,000	10,000	10,000	01-180-520-2436 Coos Co Habitat for Humanity	10,000
0	2,500	0	01-180-520-2437 Common Ground Mediation	0
0	0	10,000	01-180-520-2438 Oregon Coast Community Action	5,000
0	34,625	500,000	01-180-520-2440 Neighborworks Umpqua (CDBG)	0
0	63,069	0	01-180-520-2450 Operation Holiday Gift Card	0
0	0	5,000	01-180-520-2451 Discretionary Contributions	0
0	0	10,000	01-180-520-2460 Community Support	0
29,800	131,194	551,249	Total Materials and Services	37,000
29,800	131,194	551,249	TOTAL COMMUNITY CONTRIBUTIONS	37,000

The 14% State revenue sharing distributed from the OLCC account is authorized for distribution under ORS 221.770. State revenue sharing is different than the 20% state shared liquor tax revenue per capita disbursement. State revenue sharing is allocated on a formula basis that compares the recipient City's consolidated property tax rate, per capita income and population against statewide averages. State revenue sharing: Over the past ten years the community contributions have averaged 27% of the total funds received from the state for revenue sharing. The highest total given was \$64,240 in FYE 11 and lowest was \$17,500 in FYE 05. Funds to be provided conditionally upon the organization's continued existence. Annually, staff reviews the grant requests and recommends the funds be allocated through the proposed budget process.

Grants requests received from	Requests
Alternative Youth Activities	5,000
Bay Area Hospital Kids HOPE	2,000
Boys and Girls Club	10,000
SW Oregon Veterans Outreach	5,000
Coos Co Habitat for Humanity	10,000
Oregon Coast Community Action	5,000
Total	37,000

NON-DEPARTMENTAL

Description

The Non-Departmental budget accounts for expenditures to provide centralized services to several of the General Fund departments, such as GIS Coordinator and Mechanic's salary and associated benefit costs, internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, bank and credit card merchant fees, tax payments for special districts located within the city limits, appropriation authority for refunds, etc.

Separating the common expenses to all of the General Fund departments/divisions into an internal service department provides the ability, over time, to observe cost trends to better manage and evaluate management activity. It also enhances the ability to distribute costs equitably among the various funds.

Budgeted Personnel Expenses

Personnel related expenses listed within this budget reflect 15% of HR Coordinator/Executive Assistant, 13% of GIS Coordinator, 66% of the Mechanic, 50% of the Construction Maintenance Tech, and 50% of the Facilities Maintenance Tech salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix A & B at the end of this budget. Approximately FTE by allocation: 1.94 employee.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON-DEPARTMENTAL 190

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
50,302	44,241	114,138	01-190-510-1001 Salaries	122,075
44	1,141	8,168	01-190-510-1002 Overtime	7,463
8,646	8,956	27,460	01-190-510-1003 PERS Retirement	30,267
3,596	3,229	9,909	01-190-510-1004 Social Security/Medicare	10,477
14,104	13,429	41,412	01-190-510-1005 Employee Insurance	43,478
0	0	447	01-190-510-1006 Unemployment	485
1,569	1,233	11,123	01-190-510-1007 Workers Compensation Insurance	4,483
16	16	16	01-190-510-1008 Volunteer Workers Compensation	16
78,277	72,245	212,673	Total Personnel Services	218,744
MATERIALS AND SERVICES				
10,320	28,172	13,500	01-190-520-2004 Permits, License, Fees	12,000
0	0	5,000	01-190-520-2112 Storm/Flood Damage Repairs	5,000
9,865	12,798	10,000	01-190-520-2116 Internet Costs	10,000
189,771	213,913	250,000	01-190-520-2120 Insurance	250,000
0	0	2,000	01-190-520-2121 Insurance Deductible	2,000
-115	1,743	1,000	01-190-520-2122 Duplicating/Data Processing	1,000
0	122	200	01-190-520-2202 Penalties & Refunds	200
421	576	1,000	01-190-520-2302 Postage Machine Rental	1,000
19,241	12,018	25,000	01-190-520-2320 Library Building Maintenance	20,000
15,992	194	3,000	01-190-520-2412 Safety & Health (OSHA)	3,000
16,683	17,314	0	01-190-520-2500 Bad Debt Expense	0
262,178	286,850	310,700	Total Materials and Services	304,200
340,455	359,095	523,373	TOTAL NON-DEPARTMENTAL	522,944

OTHER FINANCING USES AND EXPENDITURES

Description

The Other Financing Uses and Expenditures grouping is the mechanism to transfer funds from or through the General Fund to other funds. The Rainy Day Fund transfer is pursuant to a resolution requiring 2.5% of the fund balance to be set aside for specific purposes.

The Debt Service section provides the accounting for the du jour financing (short-term intergovernmental loans to the URA) to convert tax increment revenue into spendable construction funds. This loan is repaid within a few days.

The Contingency line item is set aside to fund Council approved, unknown expenditures of the current fiscal year. The intention is to carry as much of this amount over to the next fiscal year as possible. The Unappropriated Ending Fund Balance cannot be appropriated during the current fiscal year pursuant to Oregon Revised Statutes, without reconvening the Budget Committee, and is funds set aside to fund the General Fund departments the first part of the fiscal year until the tax payments are received in November.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES 195

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
DEBT SERVICE				
0	0	5,500	01-195-540-4001 WB - Principal 2005/2006	5,900
0	0	3,500	01-195-540-4002 WB - Interest 2005/2006	2,800
0	0	240,000	01-195-540-4003 WB - Principal Series 2010	246,000
0	0	110,000	01-195-540-4004 WB - Interest Series 2010	103,000
0	0	45,000	01-195-540-4005 WB - Principal OTIB	41,200
0	0	4,000	01-195-540-4006 WB - Interest OTIB	2,200
0	0	400,000	01-195-540-4007 WB - Principal JPM 2016 (Refi 2006)	410,000
0	0	40,000	01-195-540-4008 WB - Interest JPM 2016 (Refi 2006)	18,375
0	0	848,000	Total Debt Service	829,475
TRANSFERS OUT				
324,537	318,053	313,500	01-195-550-5000 Gas Tax Fund	313,500
30,000	90,000	0	01-195-550-5020 Technology Fund	0
73,592	69,227	76,463	01-195-550-5021 Rainy Day Fund	80,000
22,988	23,739	24,452	01-195-550-5027 Fire Equipment Reserve Fund	100,000
55,000	85,000	0	01-195-550-5035 Major Capital Fund	0
0	0	364,000	01-195-550-5045 Capital Improvement Fund	350,000
506,117	586,019	778,415	Total Transfers Out	843,500
SPECIAL PAYMENTS				
0	0	12,000	01-195-555-1002 URA (grants proceeds)	12,000
0	0	12,000	Total Special Payments	12,000
INTER-AGENCY PAYMENTS				
259,008	452,963	447,474	01-195-560-6003 URA Du Jour Financing (Loan-Empire)	378,429
1,298,291	899,926	1,099,739	01-195-560-6003 URA Du Jour Financing (Loan-Downtown)	1,178,935
1,557,299	1,352,889	1,547,213	Total Inter-Agency Payments	1,557,364
0	0	318,777	01-195-560-6001 CONTINGENCY	1,017,522
2,569,088	2,402,435	995,000	01-195-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	1,500,000
4,632,504	4,341,343	4,499,405	TOTAL OTHER EXPENDITURES	5,759,861
6,092,568	6,177,463	7,337,752	TOTAL GENERAL GOVERNMENT	7,693,479

POLICE DEPARTMENT

Department Mission Statement

The Mission of the Coos Bay Police Department is to efficiently provide quality law enforcement services to our community by promoting a safe environment through a police-citizen partnership with an emphasis on mutual trust, integrity, fairness and professionalism.

Police Public Safety Program Description

The department is comprised of the administrative, operations, communications and support services. Within the budget, expenses relating to the administrative, operations, and support services are combined under "Police Division 240." Public Safety Communications related expenses can be found in the "Police Communications Division 242" and "9-1-1 Tax Fund 10, Department 380" budget pages.

Police administration provide leadership to Police Department personnel as it relates to the enforcement of federal and state laws as well as city municipal codes.

Police operations deliver direct law enforcement and investigative services to the community. Police officers handle over thirty thousand calls for law enforcement services each year. Nearly 4,000 of those calls for service require investigation, documentation, (written reports), referral and/or follow up action each year. In addition to their patrol and investigations, officers serve as active members on a number of interagency teams: Traffic Crash Investigation Team; Major Crime and Incident Team; Sexual Assault Response Team; Emergency Response Team (ERT); Adult Multi-

Disciplinary Team; Child Advocacy Multi-Disciplinary Team; and Southern Oregon Financial Fraud and Security Team (SOFFAST).

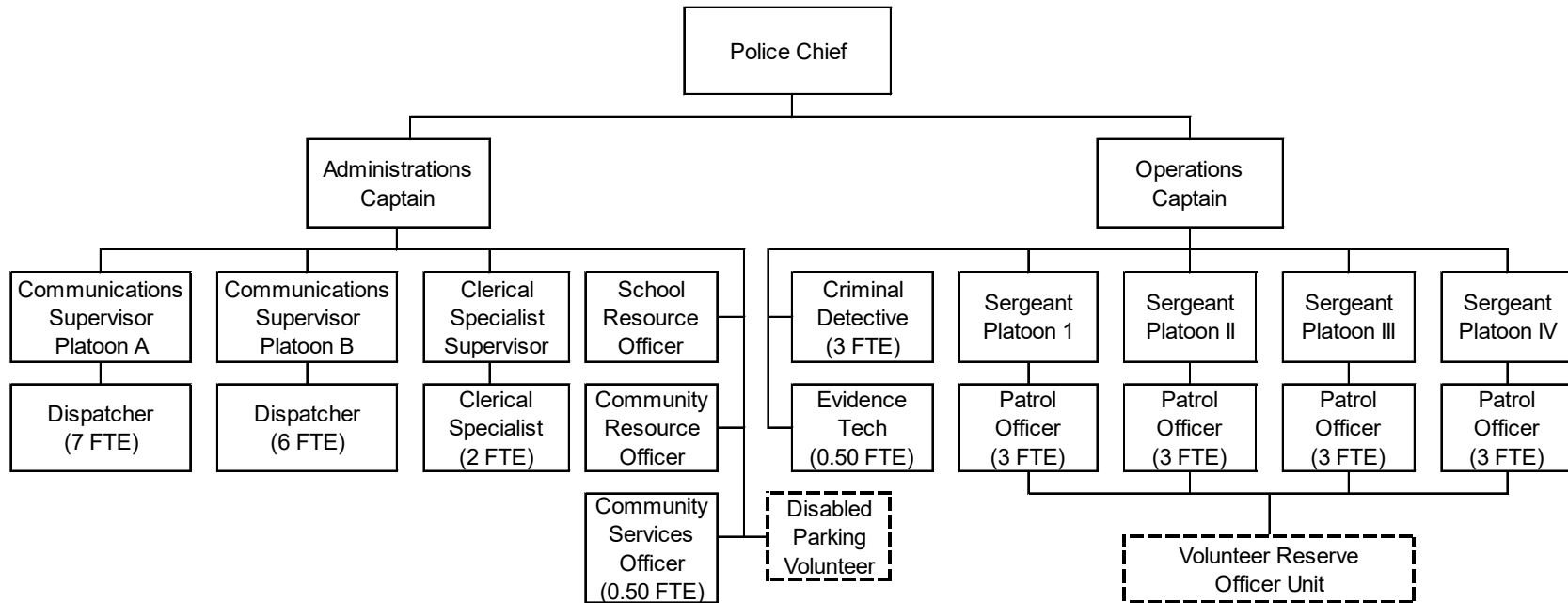
The department's emergency communications center receive dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay, Coquille and North Bend, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 72,645 calls for public safety services as well as over 13,141 911 calls are received at the emergency communications center.

Support services is responsible for most non-operational, record related activities that allow the Coos Bay Police Department to provide law enforcement services to the community.

Budgeted Personnel Expenses

Personnel related expenses for the city's police officers (all ranks), records specialists, and part-time evidence custodian are combined in the "Police Division 240" budget which reflect 100% of the salary and associated benefit / employment costs for those positions. The "Police Communications Division 242" budget reflects the salary and associated benefit / employment costs for 8 of the 13 dispatch positions. The employment costs for the remaining 5 dispatch positions can be found in the "9-1-1 Tax Fund 10, Department 380" budget. Approximate FTE by allocation: 37.25 employees; 3 administration positions; 16 patrol positions; 3 investigation positions; 1 school resource officer; 1 community resource officer; 1 half-time community services officer; 13 dispatch positions; 3 records positions; and 1 half-time evidence tech position.

Police Department Organizational Chart



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
2,254,921	2,377,125	2,386,924	01-240-510-1001	Salaries	2,603,990
227,229	264,880	242,178	01-240-510-1002	Overtime	264,956
641,996	697,561	764,824	01-240-510-1003	PERS Retirement	826,402
181,975	192,059	211,886	01-240-510-1004	Social Security/Medicare	231,716
579,885	581,332	646,702	01-240-510-1005	Employee Insurance	705,689
0	0	8,750	01-240-510-1006	Unemployment	9,250
104,054	78,358	123,726	01-240-510-1007	Workers Compensation Insurance	71,763
688	1,144	3,864	01-240-510-1008	Volunteer Workers Compensation	3,864
<u>3,990,748</u>	<u>4,192,459</u>	<u>4,388,854</u>	Total Personnel Services		<u>4,717,630</u>
MATERIALS AND SERVICES					
2,516	3,330	3,000	01-240-520-2001	Meetings, Travel & Memberships	3,000
22,123	19,030	25,000	01-240-520-2005	Training	25,000
25,780	25,810	30,000	01-240-520-2102	Telephone/Radios	45,000
3,684	6,148	8,500	01-240-520-2106	Recruitment Expense	6,500
1,378	4,458	5,000	01-240-520-2107	Police Reserve/Chaplain	5,000
15,404	11,262	27,000	01-240-520-2108	Contractual	22,000
0	630	2,000	01-240-520-2109	Health Screenings	2,000
3,722	4,412	4,500	01-240-520-2122	Duplicating/Data Processing	4,500
2,915	3,627	4,500	01-240-520-2123	Printing	4,500
1,753	2,011	3,000	01-240-520-2201	Uniform Allowance	28,000
18,711	18,599	25,000	01-240-520-2202	New Uniforms	0
4,258	3,871	4,500	01-240-520-2205	Office Supplies	4,500
6,463	7,244	7,500	01-240-520-2206	Postage	7,500
15,571	13,387	15,000	01-240-520-2209	Ammunition and Supplies	15,000
1,243	1,375	4,500	01-240-520-2212	Dog Care	4,500
8,721	9,257	10,000	01-240-520-2213	Safety Supplies	10,000
2,244	1,137	2,500	01-240-520-2217	Evidence Materials	2,500
25,000	25,000	25,000	01-240-520-2221	SCINT	0
43,804	42,255	56,500	01-240-520-2228	Petroleum Products	60,000
7,756	8,281	9,500	01-240-520-2303	Equipment & Repairs	9,000
11,703	10,523	12,500	01-240-520-2304	Equipment Maintenance Contract	12,500

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			MATERIALS AND SERVICES (cont)	
21,420	31,269	36,000	01-240-520-2308 Automotive Parts	36,000
0	0	10,000	01-240-520-2311 Police Grants	10,000
77	881	1,000	01-240-520-2406 Special Investigations	1,000
175	0	500	01-240-520-2407 Reimbursables	500
3,138	113	3,000	01-240-520-2409 Crime Prevention Materials	3,000
240	0	1,000	01-240-520-2440 DUII Impact - Assigned	1,000
2,050	3,450	3,000	01-240-520-2441 Bulletproof Grant	3,000
500	22,368	1,000	01-240-520-2442 Canine - Assigned	1,000
975	17,452	10,000	01-240-520-2443 Range - Assigned	10,000
8,435	2,161	12,500	01-240-520-2444 Homeward Bound	12,500
0	0	0	01-240-520-2445 Nuisance Abatement	10,000
261,759	299,341	363,000	Total Materials and Services	359,000
4,252,507	4,491,800	4,751,854	TOTAL POLICE ADMIN & OPERATIONS	5,076,630

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS 242

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				PERSONNEL SERVICES	
459,153	442,055	570,202	01-242-510-1001	Salaries	558,709
107,007	103,549	70,912	01-242-510-1002	Overtime	76,214
135,527	133,353	175,007	01-242-510-1003	PERS Retirement	166,911
41,876	40,303	51,107	01-242-510-1004	Social Security/Medicare	51,314
131,086	122,008	188,137	01-242-510-1005	Employee Insurance	174,884
0	0	3,500	01-242-510-1006	Unemployment	3,503
688	470	1,174	01-242-510-1007	Workers Compensation Insurance	615
875,337	841,738	1,060,039		Total Personnel Services	1,032,150
				MATERIALS AND SERVICES	
313	515	750	01-242-520-2001	Meetings, Travel & Memberships	750
1,284	1,058	6,000	01-242-520-2005	Training	6,000
6,300	0	25,500	01-242-520-2104	CAD/RMS Lease	28,500
35,541	26,323	35,000	01-242-520-2108	Contractual	30,000
0	131	1,800	01-242-520-2202	Uniform Allowance	1,800
0	198	500	01-242-520-2205	Office Supplies	500
1,396	1,098	46,500	01-242-520-2303	Equipment & Repairs	1,500
215	143	500	01-242-520-2410	Chaplaincy/Volunteer Program	0
45,049	29,466	116,550		Total Materials and Services	69,050
920,386	871,204	1,176,589		TOTAL POLICE COMMUNICATIONS	1,101,200

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODES ENFORCEMENT 243 (moved to Public Works)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				PERSONNEL SERVICES	
49,774	47,241	49,280	01-243-510-1001	Salaries	0
88	275	710	01-243-510-1002	Overtime	0
9,678	9,112	11,419	01-243-510-1003	PERS Retirement	0
3,768	3,595	4,043	01-243-510-1004	Social Security/Medicare	0
7,161	6,429	7,039	01-243-510-1005	Employee Insurance	0
0	0	187	01-243-510-1006	Unemployment	0
1,038	708	614	01-243-510-1007	Workers Compensation Insurance	0
71,506	67,360	73,292		Total Personnel Services	0
				MATERIALS AND SERVICES	
50	0	500	01-243-520-2001	Meetings, Travel & Memberships	0
0	275	750	01-243-520-2005	Training	0
14,608	5,452	40,000	01-243-520-2108	Contractual-Nuisance Abatement	0
4,734	26	1,000	01-243-520-2109	Hearings Officer	0
0	0	500	01-243-520-2201	Uniform Allowance	0
77	0	500	01-243-520-2228	Petroleum Products	0
0	0	250	01-243-520-2308	Automotive Parts	0
19,469	5,753	43,500		Total Materials and Services	0
90,975	73,113	116,792		TOTAL CODES ENFORCEMENT	0
5,263,868	5,436,117	6,045,235		TOTAL POLICE DEPARTMENT	6,177,830

FIRE DEPARTMENT

Department Mission Statement

The mission of the Coos Bay Fire Department is to actively promote, deliver, and preserve a feeling of security, safety, and a quality level of service to the citizens of our community.

Program Description

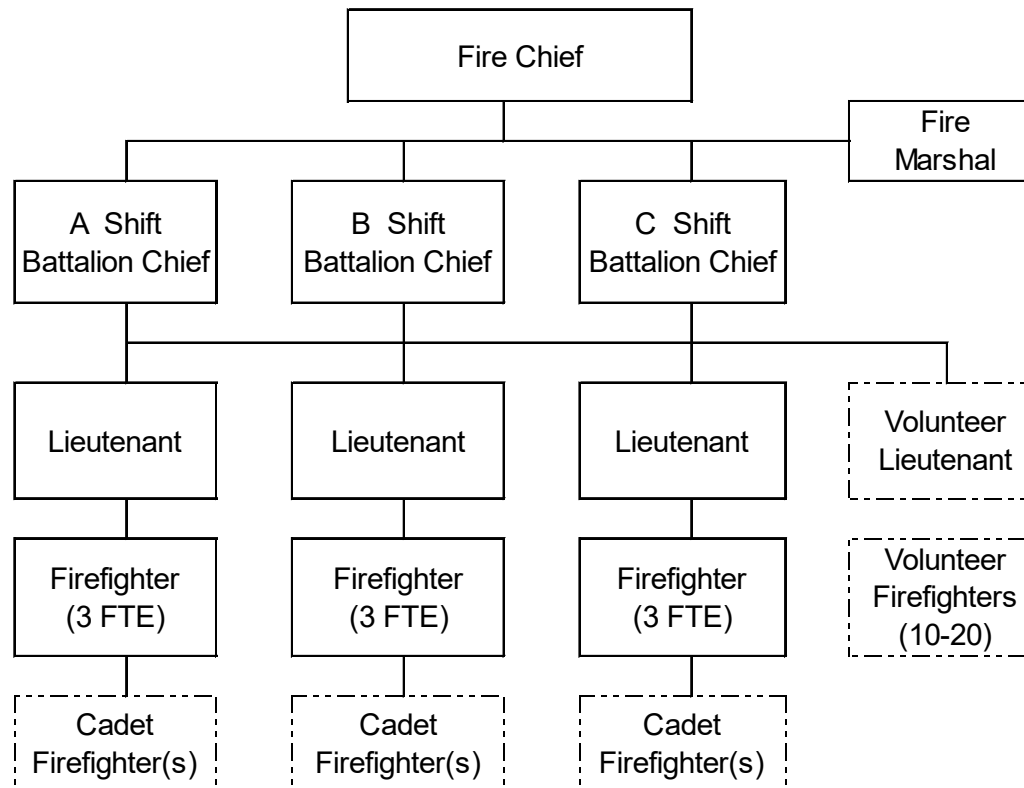
Services provided by the Fire Department include fire/rescue, emergency medical, fire/safety prevention, and public fire education, training, and emergency readiness. The staffing of the department consists of the Fire Chief, three shift Battalion Chiefs, three Lieutenants, and nine Firefighter/Engineers, all assisted by volunteer and cadet firefighters.

The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have both Oregon OSHA and Department of Public Safety Standards & Training certification levels. Cadet Firefighters are students enrolled in the fire science or paramedic program at Southwestern Oregon Community College preparing for a fire service career. Cadets live in the fire station, work with and respond to emergencies with their career staff mentors.

The Department performs a number of routine functions including testing and/or maintenance of apparatus, tools, and equipment; fire and life safety inspections of community businesses; training in routine and emergency operations; and provision of community education aimed at improving emergency preparedness, fire and life safety to all ages, and demographics in the community. Other programs that benefit the community include a juvenile fire setter program, a disaster preparedness program, school-based fire/safety programs, and citywide safety program administration.

FTE by allocation: 16.25 employees

Fire Department Organizational Chart



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

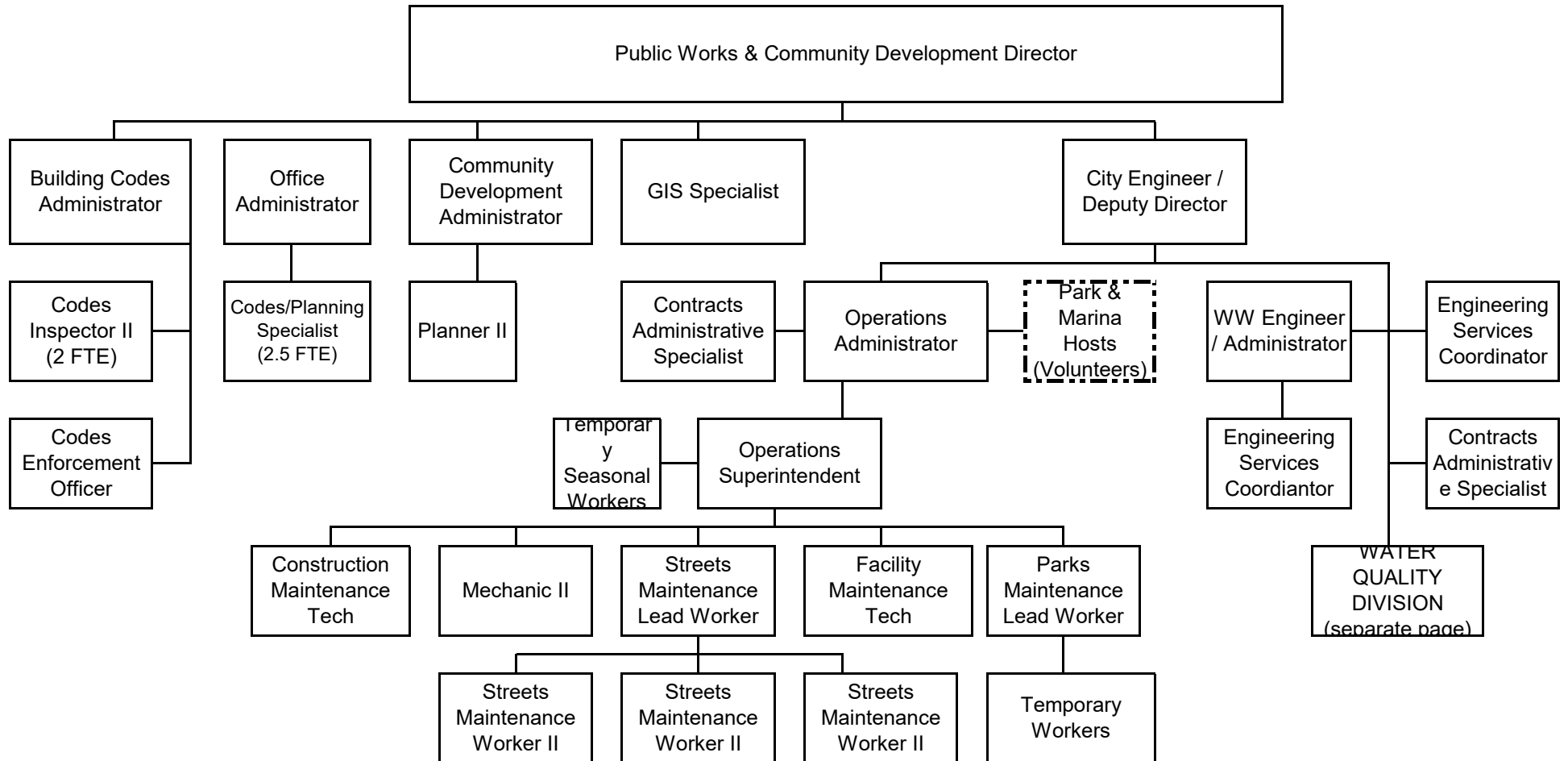
Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
1,387,368	1,455,668	1,531,207	01-261-510-1001	Salaries	1,706,646
127,141	142,818	126,917	01-261-510-1002	Overtime	121,366
405,254	421,939	484,512	01-261-510-1003	PERS Retirement	533,713
112,037	118,311	133,242	01-261-510-1004	Social Security/Medicare	147,729
331,670	336,894	383,166	01-261-510-1005	Employee Insurance	365,772
0	0	6,000	01-261-510-1006	Unemployment	6,063
58,589	44,615	71,385	01-261-510-1007	Workers Compensation Insurance	41,017
11,116	9,735	19,480	01-261-510-1008	Volunteer Workers Compensation	19,480
135	132	500	01-261-510-1010	ORS243 Vol Fire Life Insurance	500
<u>2,433,310</u>	<u>2,530,112</u>	<u>2,756,409</u>	Total Personnel Services		<u>2,942,286</u>
MATERIALS AND SERVICES					
1,362	364	4,500	01-261-520-2001	Meetings, Travel & Memberships	5,000
19,082	18,492	19,000	01-261-520-2005	Training	20,000
25,594	23,754	25,000	01-261-520-2101	Utilities	25,000
4,039	3,414	3,600	01-261-520-2102	Telephone	5,000
0	1,433	3,400	01-261-520-2106	Recruitment Expenses	3,000
2,097	5,346	37,000	01-261-520-2108	Contractual	37,000
36,000	36,000	36,000	01-261-520-2109	Contractual - Volunteers	36,000
760	2,425	1,000	01-261-520-2122	Duplicating/Data Processing	1,000
459	614	500	01-261-520-2123	Printing	500
10,051	11,212	11,500	01-261-520-2202	New Uniforms	12,500
6,307	7,987	8,000	01-261-520-2203	Propane/Natural Gas/Fuel Oil	8,000
3,022	2,379	3,000	01-261-520-2205	Office Supplies	3,000
446	467	500	01-261-520-2206	Postage	500
53,420	13,694	117,139	01-261-520-2207	Special Department Supplies	20,000
41,534	26,274	25,000	01-261-520-2213	Safety Supplies	26,000
6,075	11,189	5,500	01-261-520-2218	Emergency Medical Supplies	5,000
4,026	3,560	4,500	01-261-520-2221	Fire Prevention Materials	4,500
6,739	6,101	8,000	01-261-520-2223	Health Screenings	8,000
4,176	3,880	4,500	01-261-520-2225	Janitorial Supplies	4,500
4,801	5,287	6,000	01-261-520-2228	Petroleum Products	7,500

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			MATERIALS AND SERVICES (cont)	
13,003	12,925	14,500	01-261-520-2230 Diesel (Motor Fuel)	17,000
26,026	23,607	24,500	01-261-520-2303 Equipment Repairs/Small Tools	25,000
1,732	2,040	1,800	01-261-520-2306 Ladder Testing	2,000
28,082	49,520	25,500	01-261-520-2308 Automotive Parts	35,000
25,250	50,904	20,000	01-261-520-2309 Building & Plant Maintenance	20,000
1,482	231,068	98,096	01-261-520-2311 Fire Grants Equipment	40,000
2,665	10,297	8,000	01-261-520-2315 Fire Hydrant Maintenance	15,000
328,230	564,233	516,035	Total Materials and Services	386,000
2,761,540	3,094,345	3,272,444	TOTAL FIRE DEPARTMENT	3,328,286
8,025,408	8,530,462	9,317,679	TOTAL PUBLIC SAFETY	9,506,116

Public Works & Community Development Department Organizational Chart



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Description

Planning is a subdivision of Public Works and Community Development Department. The budget for Planning includes funding for planning and zoning related activities provided by the Division including personnel costs. Planning staff provides professional planning assistance to the public, City Council, and the Planning Commission. Planning staff strives to provide prompt and consistent responses to inquiries from citizens, elected officials, commission members, and developers.

Planning staff reviews submitted plans and applications for compliance with the requirements of the Municipal Code and state law. Staff reviews the Comprehensive Plan and implementing ordinances to insure they are prepared to meet growth, management issues, and reflect the City Council's policy direction. Planning staff also recommends changes to streamline and simplify city review processes and provide services that are increasingly responsive to citizens.

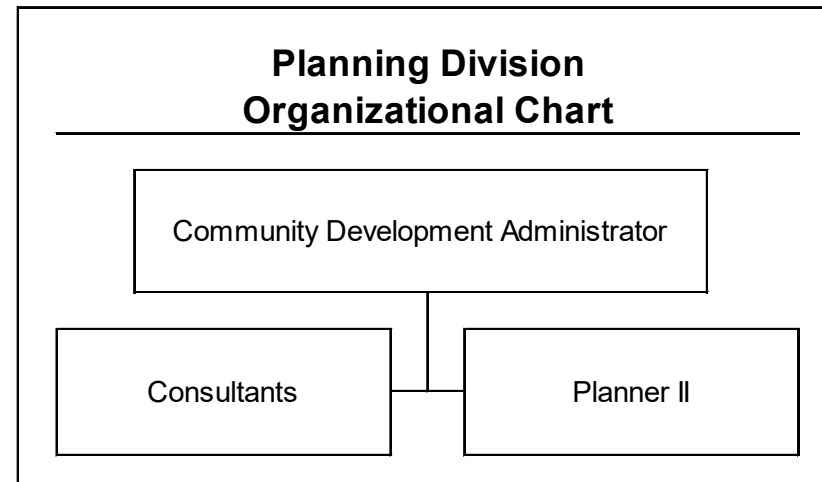
The \$130,000 contractual line includes developer paid outside professional services plus professional services for necessary updates to the Comprehensive Plan plus housing related plans.

Budgeted Personnel Expenses

Planning staff provides additional services to both general funded and non-general funded city programs and

departments. Personnel related expenses listed within the Planning budget reflects: 45% Community Development Administrator, 50% Planner II; 15% PW Admin Assistant; 60% (1.5) Codes/Planning Specialist; 60% (2 FTE, 1 0.50 FTE) Codes/Planning Specialist; 5% Building Codes Administrator; 7% GIS Coord; and 5% Code Enforcement Officer salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 2.47 Employees.



**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING 301

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
123,678	146,789	151,424	01-301-510-1001 Salaries	181,427
0	0	1,934	01-301-510-1002 Overtime	1,959
29,089	33,105	38,940	01-301-510-1003 PERS Retirement	45,688
9,173	10,844	12,400	01-301-510-1004 Social Security/Medicare	14,841
40,094	43,498	50,625	01-301-510-1005 Employee Insurance	57,757
0	0	899	01-301-510-1006 Unemployment	1,105
378	282	764	01-301-510-1007 Workers Compensation Insurance	253
202,412	234,518	256,986	Total Personnel Services	303,030
MATERIALS AND SERVICES				
533	568	1,000	01-301-520-2001 Meetings, Travel & Memberships	1,000
536	0	2,600	01-301-520-2005 Training	2,600
0	0	100	01-301-520-2102 Telephone	200
371	1,625	1,500	01-301-520-2105 Advertising/Legal Publications	1,500
104,031	115,905	240,000	01-301-520-2108 Contractual	130,000
485	620	1,500	01-301-520-2122 Duplicating/Data Processing	1,000
45	0	500	01-301-520-2123 Printing	500
1,259	1,470	1,500	01-301-520-2205 Office Supplies	1,500
2,125	2,542	2,500	01-301-520-2206 Postage	2,500
128	0	1,000	01-301-520-2216 Small Equipment	500
320	0	1,000	01-301-520-2224 Data Processing Supplies	1,000
0	0	50	01-301-520-2228 Petroleum Products	50
0	0	100	01-301-520-2303 Equipment Repairs	100
259	26	400	01-301-520-2308 Automotive Parts	400
0	0	500	01-301-520-2417 Planning Commission	300
110,092	122,756	254,250	Total Materials and Services	143,150
312,504	357,274	511,236	TOTAL PLANNING	446,180

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – ENGINEERING

Description

The Engineering Division budget includes a portion of personnel expenses for the Engineering staff. Engineering staff manage surveying and design of City-owned infrastructure improvement projects; estimating project improvement costs; infrastructure improvement; contract administration; maintaining records concerning improvement projects, underground utilities, right-of-way use, survey information, City statistics, all City maps, etc.; performing sewer lateral locations for City projects or to respond to the locate system prior to construction projects; research and write legal descriptions for City easements and property actions; and review building plans for drainage, access, availability of utilities, assessments and easements; inspection of construction on public right-of-way. The City Engineer/Deputy Director manages the City's water quality utility.

This division assists all City departments in the areas of engineering, drafting, and map creation. Also provides engineering review of land use projects. Significant assistance is given to the general public in understanding the relationship between City services, right-of-way, and private property interactions.

Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.

Budgeted Personnel Expenses

Engineering staff provide additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within the Engineering budget reflects: 6% Public Works & Community Development Director; 12% GIS Coord; 9% City Engineer/Deputy Director; 10% Contracts Administrative Specialist; 5% Contracts Administrative Specialist; 35% Engineering Services Coordinator; and 5% Engineering Services Coordinator salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 0.82 employee.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - ENGINEERING 305

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
31,790	36,834	34,032	01-305-510-1001 Salaries	63,159
0	5	336	01-305-510-1002 Overtime	1,011
5,400	7,169	7,816	01-305-510-1003 PERS Retirement	14,850
2,363	2,739	2,774	01-305-510-1004 Social Security/Medicare	5,187
9,357	10,102	7,795	01-305-510-1005 Employee Insurance	8,572
0	0	201	01-305-510-1006 Unemployment	318
278	307	442	01-305-510-1007 Workers Compensation Insurance	394
1	0	100	01-305-510-1008 Volunteer Workers Compensation	100
49,189	57,156	53,496	Total Personnel Services	93,591
MATERIALS AND SERVICES				
1,089	826	2,000	01-305-520-2001 Meetings, Travel & Memberships	2,000
90	0	100	01-305-520-2003 Memberships, Dues, Publications	100
250	63	700	01-305-520-2004 Permits, Licenses & Fees	700
342	202	2,500	01-305-520-2005 Training	1,500
542	104	600	01-305-520-2102 Telephone	600
481	896	500	01-305-520-2105 Advertising/Legal Publications	500
6,902	3,471	5,000	01-305-520-2108 Contractual	5,000
2,039	4,279	3,300	01-305-520-2122 Duplicating/Data Processing	3,000
0	349	200	01-305-520-2123 Printing Supplies/Equipment	300
564	249	750	01-305-520-2201 Uniform Allowance	750
1,792	2,555	2,300	01-305-520-2205 Office Supplies	2,000
862	2,093	2,000	01-305-520-2206 Postage	2,000
0	0	1,000	01-305-520-2216 Small Equipment	1,000
29	0	0	01-305-520-2224 Data Processing Supplies	0
507	87	700	01-305-520-2228 Petroleum Products	700
0	179	800	01-305-520-2231 Small Tools	300
0	0	300	01-305-520-2303 Equipment Repairs	300
52	345	1,000	01-305-520-2308 Automotive Parts	500
15,541	15,698	23,750	Total Materials and Services	21,250
64,730	72,854	77,246	TOTAL ENGINEERING	114,841

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PARKS

Description

The budget for the Parks Division includes funding for division personnel, park operations, park maintenance and utilities as well as maintenance for operations of the Mingus Pool. Division personnel maintain the park system, including all park grounds, buildings, structures, equipment, adjacent parking areas, pedestrian and bicycle walks/paths, landscaped and native areas. Staff coordinates with the park hosts and harbor master. Staff maintains structures including street furniture, planters, lighting, electrical systems, and irrigation in the parks.

City parks include Mingus Park, John Topits Park, Ed Lund Park, Eastside Park, Windy Hill Park, Taylor & Wasson Street Park, 10th Street Park, Empire and Eastside Boat Ramps, Coos Bay Boardwalk, HWY 101 merge (North) island, and Newmark, Broadway, and Bayshore Streetscapes. The Parks Division also responds to maintenance and landscaping needs at City Hall, Ed Lund Building, Scout Cabin, Mingus Park Pool and pool house, tennis courts, Skateboard Park, and Mingus Park ball field.

The Parks Division maintains the mechanical systems of the Mingus Park pool including daily maintenance on heating system, filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers, and temporary work crews that are utilized to perform labor-intensive tasks in the park system.

The Parks Division also provides support to various festival activities including the Memorial Day parade, 4th of July celebration, Blackberry Arts Festival, Bay Area Fun Festival,

and Clamboree. This includes litter patrol, setting up and taking down barricades, and responding to any other special requests.

The Litter Patrol and Beautification line item includes funding for summer temporary workers. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance. Budget for the litter patrol and beautification line item includes funds to cleanup of transient camps on city property.

Budgeted Personnel Expenses

Parks staff provide additional services to both general funded and non-general funded city programs and departments. Personnel related expenses listed within the Parks budget reflects: 5% City Engineer/Deputy Director; 15% Operations Administrator; 25% Contracts Administrative Specialist; 30% Operations Superintendent; 5% Lead Maintenance Worker II; 55% Lead Maintenance Worker II; 2% (3) Maintenance Worker II; 25% Construction Maintenance Technician; and 25% Facility Maintenance Technician salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 1.91 employees.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PARKS 306

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
141,118	143,633	109,427	01-306-510-1001 Salaries	128,029
2,247	772	7,324	01-306-510-1002 Overtime	6,006
27,939	28,142	26,994	01-306-510-1003 PERS Retirement	33,208
10,885	10,916	9,376	01-306-510-1004 Social Security/Medicare	10,839
52,518	50,809	35,708	01-306-510-1005 Employee Insurance	42,945
0	0	465	01-306-510-1006 Unemployment	628
14,022	9,761	8,815	01-306-510-1007 Workers Compensation Insurance	3,337
827	1,167	2,000	01-306-510-1008 Volunteer Workers Compensation	2,000
249,556	245,200	200,109	Total Personnel Services	226,992
MATERIALS AND SERVICES				
108	0	500	01-306-520-2001 Meetings, Travel & Memberships	500
2,857	2,701	1,500	01-306-520-2004 Permits, Licenses & Fees	1,500
1,246	375	1,300	01-306-520-2005 Training	1,000
22,027	19,492	20,000	01-306-520-2101 Utilities	20,000
752	486	700	01-306-520-2102 Telephone	500
23,702	45,624	25,000	01-306-520-2108 Contractual	30,000
108,224	140,288	105,000	01-306-520-2112 Litter Patrol/Beautification	110,000
642	600	1,000	01-306-520-2201 Uniform Allowance	700
4,325	4,149	4,500	01-306-520-2213 Safety Supplies	4,500
11,242	12,750	15,000	01-306-520-2225 Janitorial Supplies	12,500
6,435	7,368	8,000	01-306-520-2228 Petroleum Products	8,500
8,257	5,286	4,500	01-306-520-2231 Small Equipment, Tools	8,000
4,320	3,885	4,000	01-306-520-2303 Equipment Repair	3,500
21,500	0	20,000	01-306-520-2307 Concrete, Asphalt, Gravel	20,000
2,854	5,582	3,000	01-306-520-2308 Automotive Parts	3,000
60,629	71,176	85,000	01-306-520-2309 Building & Grounds Maintenance	80,000
7,597	22,446	20,000	01-306-520-2313 Boat Ramps Maintenance	20,000
72,359	88,460	73,000	01-306-520-2414 Mingus Pool Operation	73,000
359,076	430,668	392,000	Total Materials and Services	397,200
608,632	675,868	592,109	TOTAL PARKS	624,192

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODES ENFORCEMENT 310 (moved from Public Safety)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			PERSONNEL SERVICES	
0	0	0	01-310-510-1001 Salaries	69,976
0	0	0	01-310-510-1002 Overtime	643
0	0	0	01-310-510-1003 PERS Retirement	16,296
0	0	0	01-310-510-1004 Social Security/Medicare	5,711
0	0	0	01-310-510-1005 Employee Insurance	24,031
0	0	0	01-310-510-1006 Unemployment	263
0	0	0	01-310-510-1007 Workers Compensation Insurance	723
<u>0</u>	<u>0</u>	<u>0</u>	Total Personnel Services	<u>117,643</u>
			MATERIALS AND SERVICES	
0	0	0	01-310-520-2001 Meetings, Travel & Memberships	1,000
0	0	0	01-310-520-2005 Training	2,500
0	0	0	01-310-520-2108 Contractual	40,000
0	0	0	01-310-520-2109 Hearings Officer	2,500
0	0	0	01-310-520-2201 Uniform Allowance	500
0	0	0	01-310-520-2206 Postage	1,000
0	0	0	01-310-520-2228 Petroleum Products	1,500
0	0	0	01-310-520-2231 Small Tools/Equipment	1,500
0	0	0	01-310-520-2308 Automotive Parts	250
0	0	0	01-310-520-2445 Nuisance Abatement	20,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Materials and Services	<u>70,750</u>
<u>0</u>	<u>0</u>	<u>0</u>	TOTAL CODES ENFORCEMENT	<u>188,393</u>
<u>985,866</u>	<u>1,105,996</u>	<u>1,180,591</u>	TOTAL PW & CD DEPARTMENT	<u>1,373,606</u>
<u>15,103,842</u>	<u>15,813,921</u>	<u>17,836,022</u>	TOTAL GENERAL FUND EXPENDITURES	<u>18,573,201</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE

Description

The Streets Division primarily maintains the street and right-of-way system. Asphalt street surfaces are patched and gravel streets are graded with additional gravel as funding allows. Drainage ditches are maintained through a combination of dig outs, brush cutting, and weed killing. Street sweeping is done on asphalt streets and public parking lots. Staff maintains the street signs, working with engineering staff to ensure City maps reflect current signage. Staff also installs all thermoplastic crosswalks and parking lines, paints some street legends, and coordinates services for major street painting. Brush cutting along City streets to maintain visibility is a major task in the spring growing season, and a lesser task during the summer and fall months. Temporary workers are employed to assist with maintenance related to City streets. Staff has participated in construction projects in other divisions including assisting blocking and flagging streets for sewer repairs. As a public service and as staffing has allowed, City equipment is used to dig out adjacent sidewalks prior to being replaced by property owners.

Personnel provide support for special events such as Memorial Day parade, Blackberry Arts Festival, 4th of July celebration, Bay Area Fun Festival, and Clamboree.

The Division maintains 130 lane miles of asphalt road, 14 lane miles of concrete road, 23 lane miles of gravel road (including alleys), and 11 public parking lots. The Division is also responsible for maintaining vehicles and heavy equipment for all departments of which there are approximately 80 vehicles and pieces of heavy equipment. Staff also assists maintaining

and repairing tools for all departments and fabricating fixtures as time and skills allow.

No increase to Gas Tax revenue expected this year. Staff estimates \$313,500 from the 2% franchise fee collected from PacifiCorp to be transferred to the Capital Improvement Fund for street repair projects, including potholes. The Concrete, Asphalt & Gravel expense line item is for gravel road maintenance and minor pothole repair.

Budgeted Personnel Expenses

Personnel related expenses within this budget reflect 7% City Manager; 7% Assistant City Manager, 11% HR Coordinator/Executive Assistant; 5% City Attorney; 7% Finance Director; 10% Finance Assistant; 11% Accounting Technician II; 11% Accounting Technician I; 15% Public Works and Community Development Director; 10% GIS Coordinator; 5% PW Administrative Assistant; 5% (2.5) Codes/Planning Specialist; 5% City Engineer/Deputy Director; 10% Engineering Service Coordinator; 10% Codes Enforcement Officer; 25% Operations Administrator; 25% Contract Administrative Specialist; 30% Operations Superintendent; 12% Mechanic II; 60% Lead Maintenance Worker II; 10% Lead Maintenance Worker II; 70% (2) Maintenance Worker II; 60% (1) Maintenance Worker II; 5% Facilities Maintenance Technician; and 5% Construction Maintenance Technician; salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 5.07 employees.

Street Repair Resources Fiscal Year 2022-2023

The City of Coos Bay utilizes several resources to maintain city streets. For the last several decades, available resources have not met the demand to sufficiently eliminate the backlog of street maintenance and repair. City Council previously implemented a Transportation Utility Fee that has allowed the City to take on street repairs. The following use of resources is proposed for allocating revenue resources. The June 2015 Pavement Management Program data output, along with staff recommendations, is used as a basis for estimates and as a priority guide identifying which streets require which type of work.

State Gasoline Tax (Fund 2)

The gasoline tax is the largest resource for road maintenance. These funds are used by the City for right-of-way (ROW) related operations and maintenance. This includes equipment, materials, and personnel. Gas tax revenue is expected to only increase minimally, as compared to FYE 2022. Staff estimates gas tax revenue of \$1.175 million in FYE 2023.

The proposed allocation to the Concrete, Asphalt, and Gravel expense line item is not typically used for major pothole repairs but rather devoted to gravel road maintenance, paint striping, crack sealing, minor intersection improvements, sidewalk repairs and ADA ramps, with most of these funds typically dedicated to residential and local streets; however, use of these funds for maintenance of other portions of the street network could be necessary.

Surface Transportation Block Grant Funds

Surface Transportation Block Grant (formally Surface Transportation Program, STP) funds are from the Federal Government and are administered by the State of Oregon. The state has recently expanded the allowed uses for these funds. These funds may now be used on all work in the public right-of-way for which state gas tax funds may be expended. The expected amount available for FYE 2023 is approximately \$445,000. Staff recommends this resource be utilized to resurface and reconstruct collector and arterial streets not within Urban Renewal districts or part of the jurisdictional exchange streets. These funds show as revenue and expenditure in the Capital Improvement Fund (Fund 45). These funds are eligible to accumulate over more than one fiscal year. These funds were last used in FYE 2021 for the Safe Routes to Schools project in Eastside.

Franchise Fees

Two percent (2%) of the electric utility, PacifiCorp, franchise fee funds are transferred to the Capital Improvement Fund (Fund 45). Estimated revenue for FYE 202E is expected to be \$313,500. These resources will be used for pothole patching projects and street repairs.

Downtown Urban Renewal District Special Levy

The Special Levy option was first exercised in FYE 2018 for street improvements in the Downtown Urban Renewal district and should generate approximately \$490,000 in FYE 2023. The carry over in this fund is approximately \$480,000. This resource must be used for capital projects such as reconstruction of streets, curbs, and sidewalks and cannot be used for pothole maintenance. Staff suggests funds be used for vehicle and pedestrian safety improvements and street rehabilitation.

Empire Urban Renewal District Funds

The Agency previously sought financing for capital projects in the Empire Urban Renewal district to be used for several projects, including reconstruction of streets, curbs, and sidewalks. The carryover of these funds, from the two previous bond issuances 2018A and 2019A, is \$950 thousand and \$498 thousand, respectively. The 2018A issuance carryover of \$498 thousand has been specifically set aside to fund a portion of the roundabout at the Newmark Avenue/Empire Boulevard intersection, with the remaining 2019A issuance carryover available for street improvements within the district.

Jurisdictional Exchange Fund

The \$4.8 million in the Jurisdictional Exchange Fund (JE) can only be used to maintain the 23 lane miles of streets transferred to the City from ODOT in 2000. The streets are South Empire Blvd. Newmark Avenue, Ocean Blvd. Central Avenue, Anderson from 7th to 4th Street, Commercial Ave from Bayshore to 7th Street, 6th Avenue and Coos River Highway. The City Charter further restricted the use of this resource whereby only the interest generated by the \$4.8 million (held in trust in its own interest bearing account) can be used for the repair and maintenance of the aforementioned streets. For FYE 2023, staff is estimating \$320,000 available for repair/maintenance. A potential project for these funds in FYE 2023 is surface repairs to Central Avenue.

Transportation Utility Fee

The City Council enacted a Transportation Utility Fee (TUF) is expected to generate \$975,000 in FYE 2023. The revenue will be tracked through the Capital Improvement Fund (Fund 45). Staff recommends spending a portion of these funds for pothole maintenance with a majority of the funds going to street repair and reconstruction improvements throughout the city.

**CITY OF COOS BAY 2022-2023 BUDGET
STATE GAS TAX FUND 02
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
406,153	266,801	411,004	02-000-300-0100 CARRYOVER BALANCE	670,000
LICENSES & PERMITS				
655	93	500	02-000-330-0100 ROW Use Permit/Vacation	500
655	93	500	Total Licenses and Permits	500
RESOURCES FROM OTHER AGENCIES				
0	0	251,500	02-000-340-0300 Federal Grant	0
11,720	641	0	02-000-340-0350 Federal Other Financial Assist	0
1,129,940	1,234,156	1,150,000	02-000-340-0800 State Gas Tax	1,175,000
1,141,660	1,234,797	1,401,500	Total Resources from Other Agencies	1,175,000
USE OF MONEY AND PROPERTY				
2,744	1,023	1,000	02-000-350-0100 Interest	1,000
2,744	1,023	1,000	Total Use of Money & Property	1,000
OTHER INCOME				
30,651	49,207	10,000	02-000-380-0100 Miscellaneous Revenue	10,000
88	318	0	02-000-380-0600 Equipment & Scrap Sales	0
30,740	49,525	10,000	Total Other Income	10,000
TRANSFERS IN				
324,537	318,053	313,500	02-000-390-0800 General Fund	313,500
324,537	318,053	313,500	Total Transfers In	313,500
1,906,488	1,870,292	2,137,504	TOTAL STATE GAS TAX FUND RESOURCES	2,170,000

**CITY OF COOS BAY 2022-2023 BUDGET
STATE GAS TAX FUND 02
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
318,083	342,254	335,086	02-320-510-1001 Salaries	346,520
750	380	14,180	02-320-510-1002 Overtime	13,967
67,124	74,297	91,992	02-320-510-1003 P.E.R.S.	95,596
23,493	24,899	28,240	02-320-510-1004 Payroll Taxes (Employer Paid)	29,150
91,105	95,202	101,806	02-320-510-1005 Employee Insurance	114,006
612	746	1,611	02-320-510-1006 Unemployment	1,670
20,587	15,620	24,698	02-320-510-1007 Workers' Compensation	10,080
521,753	553,398	597,613	Total Personnel Services	610,989
MATERIALS AND SERVICES				
1,152	729	1,000	02-320-520-2001 Meetings, Travel & Memberships	1,500
1,886	1,870	2,000	02-320-520-2004 Permits, Licenses, Fees	1,500
2,770	0	2,500	02-320-520-2005 Training	2,000
15,404	15,901	12,000	02-320-520-2101 Utilities	12,500
2,386	2,131	2,000	02-320-520-2102 Telephone	2,000
125,868	73,979	72,000	02-320-520-2108 Contractual	72,000
1,081	1,212	1,500	02-320-520-2113 Audit Fees	1,500
20,557	21,721	29,000	02-320-520-2120 Insurance	29,000
39,426	40,844	50,000	02-320-520-2124 Traffic Signals	45,000
228,388	199,514	220,000	02-320-520-2125 Street Lights	175,000
13,438	13,069	15,000	02-320-520-2126 Street Lights-State Shared	15,000
2,634	2,531	3,000	02-320-520-2201 Uniform Allowance	3,000
2,430	1,721	4,000	02-320-520-2205 Office Supplies	2,000
245	243	500	02-320-520-2206 Postage	500
3,128	2,533	4,500	02-320-520-2213 Safety Supplies	4,000
32,955	64,614	40,000	02-320-520-2222 Traffic Safety Supplies	40,000
684	437	1,000	02-320-520-2225 Janitorial Supplies	1,000
17,912	22,644	25,000	02-320-520-2228 Petroleum Products	30,000
18,399	6,877	18,000	02-320-520-2231 Small Equipment	15,000
22,291	42,720	12,000	02-320-520-2303 Equipment Repairs	35,000
60,022	50,843	100,000	02-320-520-2307 Concrete, Asphalt & Gravel	214,211
14,534	16,817	10,000	02-320-520-2308 Automotive Parts	10,000
10,832	10,107	17,504	02-320-520-2309 Building & Plant Maintenance	15,000
33,595	15,459	25,000	02-320-520-2310 Streetscape Maintenance	45,000

CITY OF COOS BAY 2022-2023 BUDGET
STATE GAS TAX FUND 02
EXPENDITURES (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
MATERIALS AND SERVICES (continued)				
0	24,877	18,000	02-320-520-2311 Street Tree Maintenance and Replacement	25,000
18,354	19,930	35,000	02-320-520-2316 Heavy Equipment Parts	30,000
0	0	0	03-350-520-2450 Fleet Lease Payments	35,000
13,354	31,481	5,000	02-320-520-2500 Bad Debt Expenses	5,000
703,728	684,804	725,504	Total Materials and Services	866,711
CAPITAL OUTLAY				
77,669	0	40,000	02-320-530-3008 Vehicles	30,000
0	0	25,000	02-320-530-3023 Equipment	45,000
77,669	0	65,000	Total Capital Outlay	75,000
DEBT SERVICE				
0	0	203,500	02-320-540-4001 Ameresco Lighting Upgrade Project repayment	106,000
0	0	0	02-320-540-4002 Sweeper Truck (split) Principal	24,600
0	0	0	02-320-540-4003 Sweeper Truck (split) Interest	3,200
0	0	203,500	Total Debt Service	133,800
TRANSFERS OUT				
324,537	209,086	0	02-320-550-5005 Transfer to Street Improvement Fund	0
12,000	12,000	0	02-320-550-5020 Transfer to Technology Reserve Fund	0
0	0	325,500	02-320-550-5045 Transfer to Capital Improvement Fund	328,500
336,537	221,086	325,500	Total Transfers Out	328,500
0	0	220,387	02-320-560-6001 CONTINGENCY	155,000
266,801	411,004	0	02-320-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	0
1,906,488	1,870,292	2,137,504	TOTAL STATE GAS TAX FUND EXPENDITURES	2,170,000

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – WATER QUALITY

Description

Water quality funds are used for the operation and maintenance of the City's sewer and storm water system. This will be the second year of exclusive operation and maintenance of the City's sewer and storm water system by City staff, reverted from a previous public-private partnership. City staff provides for collection, treatment, and discharge of the City's wastewater as permitted through DEQ and EPA. City staff cleans and repairs lines and catch basins, inspects lines manually and using video equipment, performs dike maintenance, and storm water facility maintenance.

Major repairs and replacement of the system due to age, condition, changing technology, DEQ mandates, and EPA mandates is a continual focus. Infrastructure includes 26 pump stations, approximately 90 miles of pipe, two (2) water quality treatment plants, and sludge disposal system. City staff maintain the Capital Improvements Plan, determining priorities for maintenance and rehabilitation projects each year.

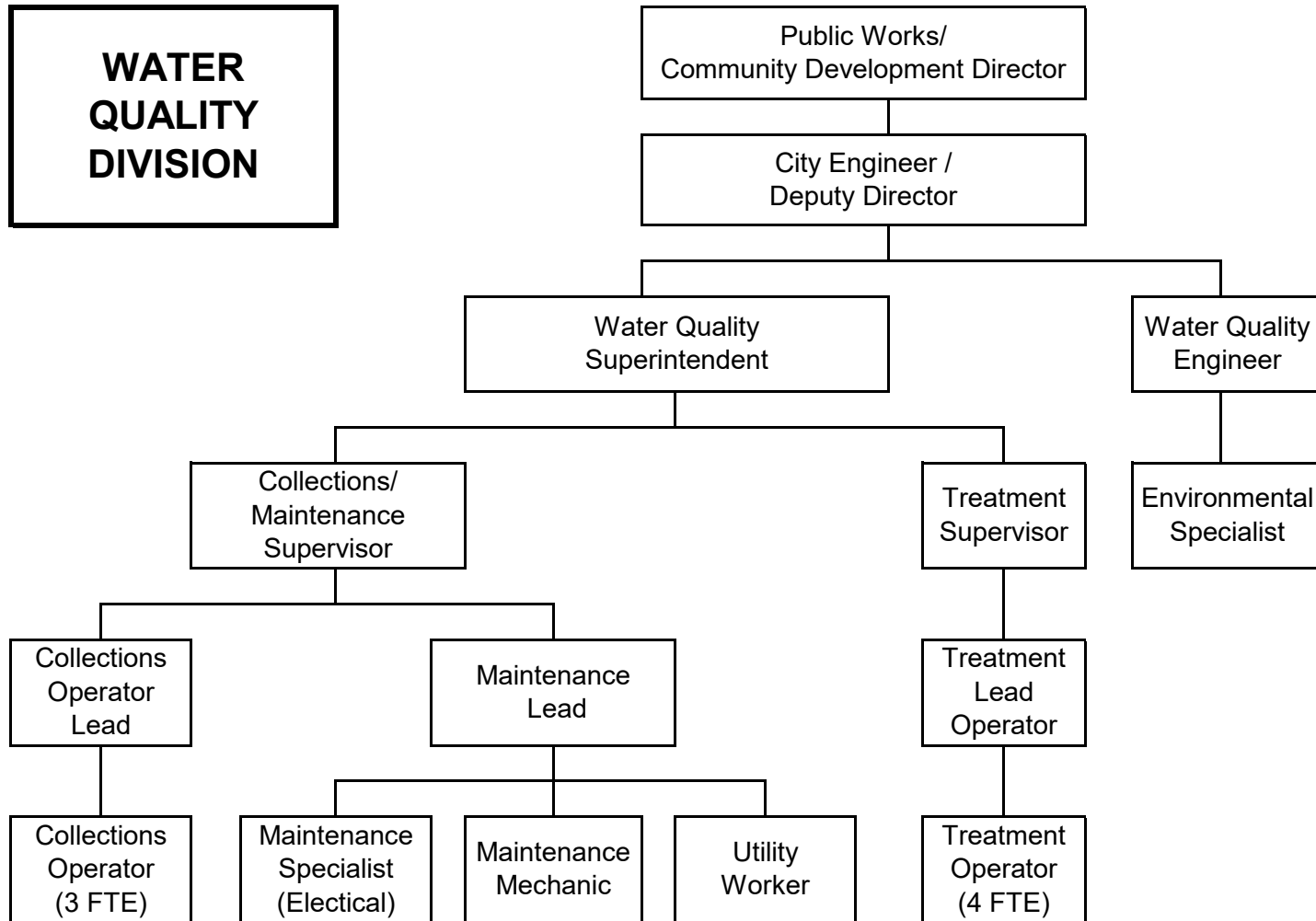
This budget includes a transfer to the Water Quality Improvement Fund to serve as a working capital fund. Industry standards and good fiscal management recommend 45 days of O&M expenses to be held in reserve. Funds are also used as debt service for loans used in the design and construction of the DEQ mandated projects, including construction of pump stations, new Plant No. 2, and sewer line projects. Funds are also set aside to purchase rolling stock. This budget also includes a 5.5% rate increase for debt service of water quality

treatment and collections upgrades.

Budgeted Personnel Expenses

Personnel related expenses for administration of the system within this budget are funded with water quality revenues and reflect allocations for each water quality division (admin, Plant 1, Plant 2, collections, and storm water). These include time allocated for: City Manager, Assistant City Manager, HR Coordinator/Executive Assistant, City Attorney, Finance Director, Finance Assistant, Accounting Technician I, Accounting Technician II, Public Works & Community Development Director; City Engineer/Deputy Director, Water Quality Engineer, Contracts Administrative Specialist, (2.5) Codes/Planning Specialist, PW Administrative Assistant, (2) Engineering Services Coordinator, Operations Superintendent, GIS Coordinator, Operations Administrator, Lead Maintenance Worker II, (3) Maintenance Worker II, Mechanic II, Administrative Specialist, Water Quality Superintendent, Treatment Supervisor, (3) Treatment Operator, Collections/Maintenance Supervisor, (3) Collections Operator, Leads, (2) Supervisor, Water Quality Superintendent, Lead Maintenance (WQ), Maintenance Specialist, (2) Maintenance Technician, Utility Worker, and Environmental Specialist salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 26.88 employees.



**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				CARRYOVER BALANCE	
1,662,727	1,978,817	4,287,262	03-000-300-0100	Carryover Balance - unassigned	7,500,000
458,808	458,808	478,808	03-000-300-0100	Carryover Balance - reserved	0
2,121,535	2,437,625	4,766,070		Total Carryover Balance	7,500,000
				LICENSES & PERMITS	
0	0	500	03-000-330-0650	Contract Plan Fees	500
0	0	500		Total Licenses & Permits	500
				RESOURCES FROM OTHER AGENCIES	
0	0	13,796	03-000-340-0303	Federal Grants	0
6,701	2,193	0	03-000-340-0350	Federal Other Financial Assist	0
337,553	7,221,245	342,000	03-000-340-2000	Charleston Sanitary District	342,000
48,000	135,218	48,000	03-000-340-2100	Bunker Hill Sanitary District	90,000
392,254	7,358,656	403,796		Total Resources from Other Agencies	432,000
				USE OF MONEY AND PROPERTY	
48,761	45,895	35,000	03-000-350-0100	Interest	35,000
48,761	45,895	35,000		Total Use of Money and Property	35,000
				CHARGES FOR CURRENT SERVICES	
9,335	9,945	8,000	03-000-360-1200	Sewer Permits/Connection Fees	8,000
6,282,617	6,683,538	7,000,000	03-000-360-1400	Sewer Use Fees	7,385,000
6,657	7,837	6,000	03-000-360-1600	R.V. Dump Fees	5,000
61,235	78,667	60,000	03-000-360-1700	Alum Sludge Disposal Payments	60,000
6,359,844	6,779,987	7,074,000		Total Charges for Current Services	7,458,000
				OTHER RESOURCES	
24,455	54,345	500	03-000-380-0100	Miscellaneous Revenue	500
26,512	0	0	03-000-380-0401	Loan Proceeds IFA 2	0
465	317	0	03-000-380-0600	Equipment & Scrap Sales	0
51,432	54,662	500		Total Other Resources	500
				RESIDUAL EQUITY TRANSFER IN/FUND CLOSURE	
0	0	5,850,938	03-000-390-0900	Revenue Bond Fund	0
0	0	5,850,938		Total Residual Equity Transfer In	0
8,973,826	16,676,825	18,130,804		TOTAL WATER QUALITY FUND RESOURCES	15,426,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
112,786	135,754	133,269	03-350-510-1001	Salaries	169,259
224	6	944	03-350-510-1002	Overtime	1,463
25,845	28,052	35,609	03-350-510-1003	P.E.R.S.	43,928
8,107	9,058	10,841	03-350-510-1004	Payroll Taxes (Employer Paid)	13,791
25,478	28,988	30,425	03-350-510-1005	Employee Insurance	33,139
874	0	653	03-350-510-1006	Unemployment	785
432	448	2,801	03-350-510-1007	Workers' Compensation	1,256
8,831	-56,917	0	03-350-510-1009	Accrued Compensation Expense	0
182,577	145,390	214,542	Total Personnel Services		263,621
MATERIALS AND SERVICES					
0	0	2,500	03-350-520-2001	Meetings & Travel	2,000
0	0	1,000	03-350-520-2003	Memberships, Dues, Publications	500
0	0	1,000	03-350-520-2004	Permits, Licenses & Fees	500
0	0	2,500	03-350-520-2005	Training	1,500
0	0	1,000	03-350-520-2102	Telephone	500
481	40	500	03-350-520-2105	Advertising/Legal Publications	500
131	293,339	10,000	03-350-520-2108	Contractual	10,000
0	0	15,000	03-350-520-2113	Audit Fees	15,000
0	0	125,000	03-350-520-2120	Insurance	145,000
0	0	1,000	03-350-520-2122	Duplicating/Data Processing	1,000
74,206	75,463	80,000	03-350-520-2127	Collection, Merchant, Bad Debt Expense	80,000
0	0	500	03-350-520-2123	Printing Supplies/Equipment	500
0	0	1,000	03-350-520-2201	Uniform Allowance	500
0	0	2,000	03-350-520-2205	Office Supplies	2,000
0	0	1,000	03-350-520-2206	Postage	500
0	0	5,000	03-350-520-2216	Small Equipment	2,500
0	0	5,000	03-350-520-2228	Petroleum Products	0
0	0	1,000	03-350-520-2231	Small Tools	0
0	0	4,000	03-350-520-2303	Autos/Equipment Parts & Repairs	0
0	0	0	03-350-520-2500	Fleet Lease Payments	50,000
0	0	490,000	03-350-520-2600	W/W Environmental Insurance Reserve	0
74,818	368,842	749,000	Total Materials and Services		312,500

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
DEBT SERVICE				
0	0	180,075	03-350-540-4001 IFA Y12005 Principal (WQTP2 design, misc projects)	183,600
0	0	73,115	03-350-540-4002 IFA Y12005 Interest (WQTP2 design, misc projects)	69,700
0	0	333,365	03-350-540-4003 IFA Y14002 Principal (PS 1 & 8, WQTP2, misc projects)	336,700
0	0	69,380	03-350-540-4004 IFA Y14002 Interest (PS 1 & 8, WQTP2, misc projects)	66,100
0	6,627,348	733,430	03-350-540-4005 DEQ R24000 Principal (WQTP2)	740,800
0	350,634	233,810	03-350-540-4006 DEQ R24000 Interest (WQTP2)	222,800
0	0	51,235	03-350-540-4007 DEQ R24001 Principal (SO-6th Ave, Green Parking)	103,300
0	0	35,430	03-350-540-4008 DEQ R24001 Interest (SO-6th Ave, Green Parking)	31,800
0	0	150,000	03-350-540-4009 DEQ R24002 Principal (PS17 & Force Main)	119,400
0	0	50,000	03-350-540-4010 DEQ R24002 Interest (PS17 & Force Main)	76,700
0	0	21,320	03-350-540-4011 DEQ R24003 Principal (SO-4th Street Parking Lot)	4,200
0	0	2,250	03-350-540-4012 DEQ R24003 Interest (SO-4th Street Parking Lot)	2,300
0	0	6,750	03-350-540-4015 DEQ R24005 Principal (SO-Englewood Sch, 2nd St Pkg)	7,000
0	0	3,875	03-350-540-4016 DEQ R24005 Interest (SO-Englewood Sch, 2nd St Pkg)	3,800
0	0	0	03-350-540-4017 Sweeper Truck (split) Principal	24,600
0	0	0	03-350-540-4018 Sweeper Truck (split) Interest	3,200
0	0	0	03-350-540-4020 VACCON Truck Principal	84,700
0	0	0	03-350-540-4021 VACCON Truck Interest	7,300
0	6,977,982	1,944,035	Total Debt Service	2,088,000
TRANSFERS OUT				
2,081,972	0	2,960,000	03-350-550-5005 Transfer to WQ Improvement Fund	3,000,000
346,923	0	0	03-350-550-5009 Transfer to Revenue Bond Fund	0
25,000	25,000	0	03-350-550-5020 Transfer to Technology Reserve Fund	0
0	0	120,000	03-350-550-5045 Transfer to Capital Improvement Fund	80,000
2,453,895	25,000	3,080,000	Total Transfers Out	3,080,000
0	0	2,062,257	03-350-560-6001 CONTINGENCY	525,816
0	0	1,350,000	03-350-560-6002 RESERVED FOR FUTURE DEBT SERVICE	1,418,031
2,428,793	4,766,070	2,500,000	03-350-560-6003 UNAPPROPRIATED ENDING FUND BALANCE	2,400,000
5,140,082	12,283,284	11,899,834	TOTAL WQ ADMINISTRATION EXPENDITURES	10,087,968

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
236,920	219,704	574,798	03-351-510-1001	Salaries	610,808
176	82	29,592	03-351-510-1002	Overtime	31,829
49,010	39,539	160,561	03-351-510-1003	P.E.R.S.	162,615
17,505	15,632	48,886	03-351-510-1004	Payroll Taxes (Employer Paid)	51,961
45,704	37,471	228,043	03-351-510-1005	Employee Insurance	167,469
1,048	0	3,105	03-351-510-1006	Unemployment	3,108
2,387	1,487	40,243	03-351-510-1007	Workers' Compensation	16,807
352,752	313,913	1,085,228	Total Personnel Services		1,044,597
MATERIALS AND SERVICES					
507	537	2,000	03-351-520-2001	Meetings & Travel	2,000
0	0	975	03-351-520-2003	Memberships, Dues, Publications	975
14,304	13,359	22,500	03-351-520-2004	Permits, Licenses & Fees	20,000
0	0	6,500	03-351-520-2005	Training	5,000
86,408	118,595	100,000	03-351-520-2101	Utilities	125,000
0	0	12,000	03-351-520-2102	Telephone	5,000
0	0	1,000	03-351-520-2105	Advertising/Legal Publications	1,000
33,747	106,964	60,000	03-351-520-2108	Contractual	60,000
4,268	4,789	0	03-351-520-2113	Audit Fees	0
34,847	27,714	0	03-351-520-2120	Insurance	0
0	0	500	03-351-520-2122	Duplicating/Data Processing	500
0	0	4,200	03-351-520-2123	Printing Supplies/Equipment	2,000
774,787	818,449	14,400	03-351-520-2131	OMI Contract	0
0	0	6,500	03-351-520-2201	Uniform Allowance	5,925
0	0	1,500	03-351-520-2205	Office Supplies	1,500
218	221	500	03-351-520-2206	Postage	500
0	0	3,500	03-351-520-2213	Safety Supplies	3,500
0	0	1,500	03-351-520-2223	Health Screenings	1,000
0	0	21,000	03-351-520-2228	Petroleum Products	9,000
0	0	0	03-351-520-2229	Boiler Fuel	40,000
0	0	3,000	03-351-520-2231	Small Tools	3,000
7,126	5,300	99,112	03-351-520-2303	Autos/Equipment Parts & Repairs	87,000
0	0	3,000	03-351-520-2309	Building & Grounds Maintenance/Repairs	3,000
4,288	6,755	10,000	03-351-520-2316	Heavy Equipment	30,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES (continued)	
33,748	28,610	75,000	03-351-520-2317	Equipment Parts & Maintenance	0
0	0	179,000	03-351-520-2414	Water Quality Operations	250,000
0	58,292	32,540	03-351-520-2900	Transition Costs	0
994,249	1,189,584	660,227		Total Materials and Services	655,900
				CAPITAL OUTLAY	
0	0	275,000	03-351-530-3102	Construction (CIP)	200,000
0	0	63,400	03-351-530-3300	Vehicle	40,000
0	0	338,400		Total Capital Outlay	240,000
1,347,001	1,503,497	2,083,855		TOTAL PLANT 1 EXPENDITURES	1,940,497

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
121,665	123,413	374,126	03-352-510-1001	Salaries	395,827
115	69	20,219	03-352-510-1002	Overtime	22,050
25,913	24,107	103,052	03-352-510-1003	P.E.R.S.	106,761
8,853	8,599	31,898	03-352-510-1004	Payroll Taxes (Employer Paid)	33,794
26,504	22,906	149,673	03-352-510-1005	Employee Insurance	110,520
1,310	0	1,813	03-352-510-1006	Unemployment	1,840
1,397	903	27,489	03-352-510-1007	Workers' Compensation	11,397
185,758	179,995	708,270	Total Personnel Services		682,189
MATERIALS AND SERVICES					
1,163	537	1,000	03-352-520-2001	Meetings & Travel	1,000
0	0	525	03-352-520-2003	Memberships, Dues, Publications	525
13,818	1,379	20,500	03-352-520-2004	Permits, Licenses & Fees	20,000
0	0	3,500	03-352-520-2005	Training	3,500
80,841	83,070	95,000	03-352-520-2101	Utilities	95,000
0	0	3,500	03-352-520-2102	Telephone	4,000
0	0	1,000	03-352-520-2105	Advertising/Legal Publications	1,000
40,894	122,950	55,000	03-352-520-2108	Contractual	55,000
4,268	4,789	0	03-352-520-2113	Audit Fees	0
35,850	28,961	0	03-352-520-2120	Insurance	0
0	0	1,000	03-352-520-2122	Duplicating/Data Processing	500
0	0	4,200	03-352-520-2123	Printing Supplies/Equipment	2,000
551,002	604,085	87,000	03-352-520-2131	OMI Contract	0
0	0	3,500	03-352-520-2201	Uniform Allowance	5,925
0	0	1,000	03-352-520-2205	Office Supplies	1,000
218	221	500	03-352-520-2206	Postage	500
0	0	3,000	03-352-520-2213	Safety Supplies	3,000
0	0	1,500	03-352-520-2223	Health Screenings	1,000
0	0	9,500	03-352-520-2228	Petroleum Products	9,500
0	0	2,000	03-352-520-2231	Small Tools	2,000
7,760	5,995	77,296	03-352-520-2303	Autos/Equipment Parts & Repairs	77,000
0	0	2,000	03-352-520-2309	Building & Grounds Maintenance/Repairs	2,000
1,227	2,151	6,000	03-352-520-2316	Heavy Equipment	25,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES (continued)	
18,180	64,075	75,000	03-352-520-2317	Equipment Parts & Maintenance	0
0	0	113,500	03-352-520-2414	Water Quality Operations	135,000
0	54,296	42,562	03-352-520-2900	Transition Costs	0
755,222	972,509	609,583		Total Materials and Services	444,450
				CAPITAL OUTLAY	
0	0	177,500	03-352-530-3102	Construction (CIP)	175,000
0	0	63,400	03-352-530-3300	Vehicle	40,000
0	0	240,900		Total Capital Outlay	215,000
940,980	1,152,504	1,558,753		TOTAL PLANT 2 EXPENDITURES	1,341,639

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
170,311	174,458	381,776	03-353-510-1001	Salaries	401,183
120	217	16,558	03-353-510-1002	Overtime	18,594
33,136	33,767	106,871	03-353-510-1003	P.E.R.S.	99,359
12,438	12,367	32,218	03-353-510-1004	Payroll Taxes (Employer Paid)	33,947
37,377	35,836	145,951	03-353-510-1005	Employee Insurance	88,323
1,048	0	1,796	03-353-510-1006	Unemployment	1,815
2,899	1,691	26,332	03-353-510-1007	Workers' Compensation	10,963
257,330	258,335	711,502	Total Personnel Services		654,184
MATERIALS AND SERVICES					
464	15	1,000	03-353-520-2001	Meetings & Travel	1,500
0	0	750	03-353-520-2003	Memberships, Dues, Publications	750
1,404	845	19,250	03-353-520-2004	Permits, Licenses & Fees	2,000
0	0	6,000	03-353-520-2005	Training	5,000
92,961	87,000	115,000	03-353-520-2101	Utilities	100,000
0	0	20,400	03-353-520-2102	Telephone	30,000
0	0	500	03-353-520-2105	Advertising/Legal Publications	500
24,882	71,169	75,830	03-353-520-2108	Contractual	75,000
58,818	80,103	50,000	03-353-520-2110	Emergency Repairs	50,000
4,268	4,789	0	03-353-520-2113	Audit Fees	0
29,081	29,745	0	03-353-520-2120	Insurance	0
0	0	1,000	03-353-520-2122	Duplicating/Data Processing	500
0	0	4,200	03-353-520-2123	Printing Supplies/Equipment	2,000
476,544	522,227	10,200	03-353-520-2131	OMI Contract	0
0	0	5,000	03-353-520-2201	Uniform Allowance	5,925
0	0	1,600	03-353-520-2205	Office Supplies	1,200
218	221	0	03-353-520-2206	Postage	500
0	0	5,000	03-353-520-2213	Safety Supplies	5,000
0	0	2,000	03-353-520-2223	Health Screenings	2,000
418	73	26,500	03-353-520-2228	Petroleum Products	15,000
0	0	2,000	03-353-520-2231	Small Tools	4,000
38,545	67,311	83,176	03-353-520-2303	Autos/Equipment Parts & Repairs	130,000
6,885	12,851	25,000	03-353-520-2316	Heavy Equipment parts	70,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES (continued)	
54,521	30,585	100,000	03-353-520-2317	Equipment Parts & Maintenance	0
0	0	13,209	03-353-520-2414	Water Quality Operations	0
0	53,295	41,095	03-353-520-2900	Transition Costs	0
789,009	960,228	608,710		Total Materials and Services	500,875
				CAPITAL OUTLAY	
0	0	192,500	03-353-530-3102	Construction (CIP)	170,000
0	0	63,400	03-353-530-3300	Vehicle	40,000
0	0	255,900		Total Capital Outlay	210,000
1,046,339	1,218,563	1,576,112		TOTAL WQ COLLECTIONS/SANITARY EXPENDITURES	1,365,059

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
PERSONNEL SERVICES					
153,392	161,875	256,086	03-355-510-1001	Salaries	266,532
139	78	10,139	03-355-510-1002	Overtime	11,017
32,750	33,703	72,263	03-355-510-1003	P.E.R.S.	69,675
11,215	11,445	21,527	03-355-510-1004	Payroll Taxes (Employer Paid)	22,444
34,887	34,584	90,063	03-355-510-1005	Employee Insurance	68,271
874	0	1,299	03-355-510-1006	Unemployment	1,320
4,861	3,552	16,260	03-355-510-1007	Workers' Compensation	6,853
238,118	245,237	467,637	Total Personnel Services		446,112
MATERIALS AND SERVICES					
765	0	1,000	03-355-520-2001	Meetings & Travel	500
0	0	300	03-355-520-2003	Memberships, Dues, Publications	300
512	1,017	1,000	03-355-520-2004	Permits, Licenses & Fees	500
0	0	2,000	03-355-520-2005	Training	2,000
7,210	6,310	11,000	03-355-520-2101	Utilities	9,000
0	0	0	03-355-520-2102	Telephone	0
0	0	500	03-355-520-2105	Advertising/Legal Publications	500
13,445	17,934	15,000	03-355-520-2108	Contractual	10,000
54,390	9,294	50,000	03-355-520-2110	Emergency Repairs	50,000
4,268	4,789	0	03-355-520-2113	Audit Fees	0
5,014	4,477	0	03-355-520-2120	Insurance	0
0	0	0	03-355-520-2122	Duplicating/Data Processing	0
0	0	4,200	03-355-520-2123	Printing Supplies/Equipment	2,000
157,432	184,249	7,700	03-355-520-2131	OMI Contract	0
0	0	2,000	03-355-520-2201	Uniform Allowance	5,925
0	0	600	03-355-520-2205	Office Supplies	700
218	221	0	03-355-520-2206	Postage	300
0	0	1,000	03-355-520-2213	Safety Supplies	1,000
0	0	0	03-355-520-2223	Health Screenings	500
4,578	5,981	9,000	03-355-520-2228	Petroleum Products	15,000
0	0	500	03-355-520-2231	Small Tools	1,500
3,227	1,157	30,816	03-355-520-2303	Autos/Equipment Parts & Repairs	35,000
9,005	13,177	8,000	03-355-520-2316	Heavy Equipment parts	10,000
1,240	0	40,000	03-355-520-2317	Equipment Parts & Maintenance	40,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355 (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES (continued)	
0	0	500	03-355-520-2414	Water Quality Operations	0
0	25,135	19,697	03-355-520-2900	Transition Costs	0
261,305	273,741	204,813		Total Materials and Services	184,725
				CAPITAL OUTLAY	
0	0	22,000	03-355-530-3102	Construction (CIP)	45,000
0	0	317,800	03-355-530-3300	Vehicle	15,000
0	0	339,800		Total Capital Outlay	60,000
499,423	518,978	1,012,250		TOTAL WQ COLLECTIONS/STORMWATER EXPENDITURES	690,837
8,973,826	16,676,825	18,130,804		TOTAL WATER QUALITY FUND EXPENDITURES	15,426,000

HOTEL/MOTEL TAX FUND

Background

The City of Coos Bay established the transient room tax with the enactment of Ordinance No. 2663 in 1976 (Chapter 3.55 in the city's municipal code). The tax is imposed on lodging businesses intended for occupancy of 30 days or less such as hotels/motels, bed and breakfast, RV parks, and vacation rentals. The current tax imposed is 9.5% and is paid to the city in quarterly payments. The city contributes 55% of this collected tax to fund the Coos Bay-North Bend Visitor and Convention Bureau (VCB).

Description

The Hotel/Motel Tax Fund is used to fund a variety of elements for the following tourist and cultural organizations:

- Visitor and Convention Bureau
- Visitor Information Center
- Marshfield Sun Printing Museum
- Coos Art Museum
- Historic Rail Museum
- Egyptian Theatre

These organizations are funded in part or wholly for maintenance of the facilities, operational expenses (utilities and capital improvements), and/or management agreements.

The Hotel/Motel Tax Fund is used for promotion of community events such as the 4th of July in Mingus Park, fireworks display,

and purchase, replacement of Christmas decorations, and watering of flowers for the downtown hanging baskets and Empire streetscapes. The funding from this fund to the VCB is in addition to the support provided to the VCB from the City of North Bend and Coquille Indian Tribe.

Budgeted Personnel Expenses

Related personnel expenses listed within this budget reflects: 6% City Manager, 6% Assistant City Manager, 5% HR Coordinator/Executive Assistant, 4% City Attorney, 5% Finance Director, 5% Finance Assistant, 8% Accounting Technician II, 8% Accounting Technician I, 7% PW&CD Director, 2% GIS Coordinator, 5% PW Administrative Assistant, 5% (2) Codes/Planning Specialist, 5% Codes/Planning Specialist (0.50 FTE), 4% City Engineer/Deputy Director, 20% Operations Administrator, 15% Operations Superintendent, 1% Mechanic, 30% Lead Maintenance Worker II (streets), 18% (3) Maintenance Worker II, 35% Lead Maintenance Worker II (parks), and 20% (2) Maintenance Worker II salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE Allocation: 2.70 employees.

**CITY OF COOS BAY 2022-2023 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>	<u>Proposed 2022-23</u>
403,303	314,590	223,013	05-000-300-0100 CARRYOVER BALANCE	240,000
TAXES				
351,403	445,025	380,000	05-000-311-0100 Hotel/Motel Tax - General	427,000
432,612	537,772	470,000	05-000-311-0200 Hotel/Motel Tax - Visitor's & Convention Bureau	525,000
<u>784,015</u>	<u>982,797</u>	<u>850,000</u>	Total Taxes	<u>952,000</u>
RESOURCES FROM OTHER AGENCIES				
10,175	0	0	05-000-340-0200 Federal Grant	0
13,108	12,390	0	05-000-340-0350 Federal Other Financial Assistance	0
<u>23,283</u>	<u>12,390</u>	<u>0</u>	Total Resources from Other Agencies	<u>0</u>
USE OF MONEY AND PROPERTY				
7,027	1,579	1,000	05-000-350-0100 Interest	500
<u>7,027</u>	<u>1,579</u>	<u>1,000</u>	Total Use of Money and Property	<u>500</u>
OTHER INCOME				
1,978	1,196	500	05-000-380-0100 Miscellaneous Revenue	500
<u>1,978</u>	<u>1,196</u>	<u>500</u>	Total Other Income	<u>500</u>
<u>1,219,606</u>	<u>1,312,552</u>	<u>1,074,513</u>	TOTAL HOTEL/MOTEL TAX FUND RESOURCES	<u>1,193,000</u>

**CITY OF COOS BAY 2022-2023 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
156,074	204,765	177,673	05-410-510-1001 Salaries	195,458
1,221	510	7,100	05-410-510-1002 Overtime	7,259
32,732	42,417	46,839	05-410-510-1003 P.E.R.S.	51,846
11,662	14,749	14,939	05-410-510-1004 Payroll Taxes (Employer Paid)	16,389
43,876	52,849	50,837	05-410-510-1005 Employee Insurance	60,678
437	0	861	05-410-510-1006 Unemployment	963
11,883	9,651	14,370	05-410-510-1007 Workers' Compensation	5,891
257,885	324,941	312,619	Total Personnel Services	338,484
MATERIALS AND SERVICES				
20,959	21,079	23,000	05-410-520-2101 Tourism related - dock utilities	23,000
12,173	67,230	75,000	05-410-520-2108 Contractual	75,000
810	909	1,000	05-410-520-2113 Audit Fees	1,000
2,006	1,639	2,200	05-410-520-2120 Insurance	2,200
15,841	4,532	50,000	05-410-520-2204 Community Events & Promotion	50,000
135	153	500	05-410-520-2206 Postage	500
4,875	4,875	4,875	05-410-520-2307 Historical Rail Museum	4,875
16,737	1,482	7,500	05-410-520-2308 Sun Building Maintenance	7,500
1,035	7,824	7,500	05-410-520-2311 Egyptian Theater	7,500
5,000	0	0	05-410-520-2410 Boat Building Center (Tall Ships)	0
432,612	537,772	470,000	05-410-520-2429 Visitors Convention Bureau (in and out)	525,000
60,512	38,405	75,000	05-410-520-2433 Special Projects (including Christmas Lights)	75,000
33,121	41,212	30,000	05-410-520-2434 Visitor Information Center	30,000
41,315	37,486	35,000	05-410-520-2435 Art Museum Management/Maintenance/Utilities	35,000
647,132	764,597	781,575	Total Materials and Services	836,575
0	0	-19,681	05-410-560-6001 CONTINGENCY	17,941
314,590	223,013	0	05-410-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	0
1,219,606	1,312,551	1,074,513	TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	1,193,000

LIBRARY

Mission Statement

Coos Bay Public Library connects our community to information in various forms, ensures equitable access to information and technology, and provides opportunities for learning, cultural enrichment, and improved quality of life.

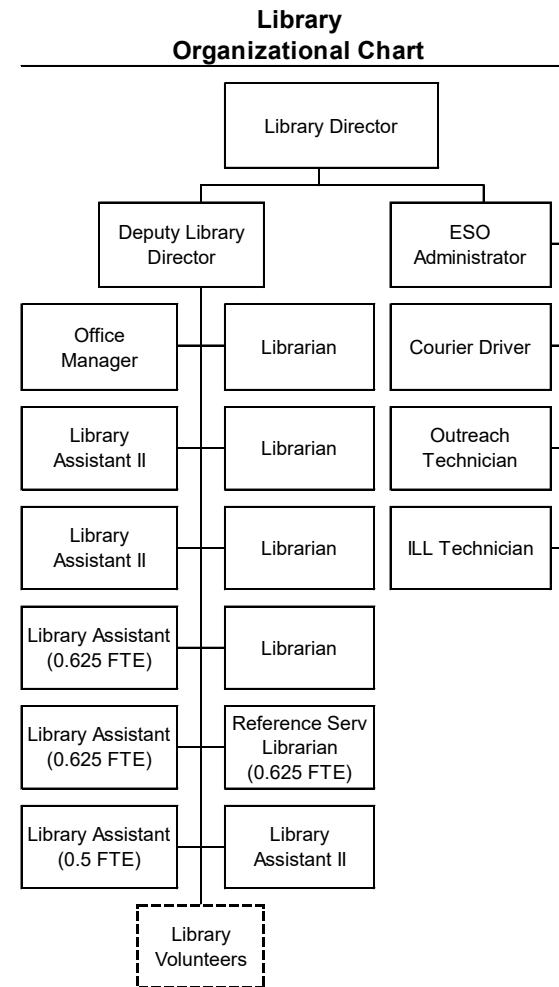
Program Description

As a member of the Coos County Library Service District, Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service, educational center, literacy facilitator, technology center, and provides a community forum.

2022/2023 Departmental Goals

1. Enhance education and learning for residents of all ages by nurturing early literacy, supporting the success of school aged children, and engaging adults in meaningful learning opportunities.
2. Build a strong and resilient community by offering life-enhancing services and skill development.
3. Develop a skilled workforce by offering services to increase success of jobseekers and support small business owner's needs.
4. Enhance library collections and services to better meet the needs of underserved communities.

5. Increase awareness in all demographic groups of the wide variety of resources, services, and programs available through Coos Bay Public Library.



**CITY OF COOS BAY 2022-2023 BUDGET
LIBRARY FUND 07
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
CARRYOVER BALANCE				
855,072	1,099,855	1,096,846	07-000-300-0100 Carryover Balance - unrestricted	1,150,000
100,000	100,000	150,000	07-000-300-0200 Carryover Balance - restricted (donation & furniture)	200,000
955,072	1,199,855	1,246,846	Total Carryover Balance	1,350,000
RESOURCES FROM OTHER AGENCIES				
3,757	15,268	1,500	07-000-340-0300 State Library Grant	1,500
1,000	18,500	3,000	07-000-340-0301 Grants	5,000
0	0	3,000	07-000-340-0303 Federal Grants	1,000
41,495	27,211	0	07-000-340-0350 Federal Other Financial Assistance	0
1,408,546	1,233,861	1,150,000	07-000-340-0900 Library Tax Base	1,220,000
1,454,798	1,294,840	1,157,500	Total Resources from Other Agencies	1,227,500
USE OF MONEY AND PROPERTY				
23,290	9,712	8,000	07-000-350-0100 Interest	5,000
5,850	0	2,000	07-000-350-1100 Auditorium Rental	0
29,140	9,712	10,000	Total Use of Money and Property	5,000
CHARGES FOR CURRENT SERVICES				
5,781	105	7,000	07-000-360-0100 Copies	6,000
7,641	1,094	2,000	07-000-360-1800 Library Fees	2,000
13,423	1,199	9,000	Total Charges for Current Services	8,000
OTHER INCOME				
27,252	2,588	100	07-000-380-0100 Miscellaneous	100
0	26,097	26,000	07-000-380-0300 ESO Administration/Rent	26,000
3,012	2,936	1,000	07-000-380-0400 Reimbursements	500
31,022	5,313	5,000	07-000-380-0900 Gifts & Donations	10,000
61,285	36,933	32,100	Total Other Income	36,600
2,513,719	2,542,541	2,455,446	TOTAL LIBRARY FUND RESOURCES	2,627,100

**CITY OF COOS BAY 2022-2023 BUDGET
LIBRARY FUND 07
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
573,177	562,427	851,394	07-510-510-1001 Salaries	878,730
128,566	124,515	206,226	07-510-510-1003 P.E.R.S.	212,896
42,672	40,580	69,038	07-510-510-1004 Payroll Taxes (Employer Paid)	71,238
159,514	145,125	434,498	07-510-510-1005 Employee Insurance	215,867
718	1,400	3,850	07-510-510-1006 Unemployment	3,850
837	587	864	07-510-510-1007 Workers' Compensation	836
8	0	100	07-510-510-1008 Volunteer Worker's Compensation	59
905,493	874,636	1,565,970	Total Personnel Services	1,383,476
MATERIALS AND SERVICES				
3,550	3,354	5,000	07-510-520-2005 Training, Meetings, Travel, and Dues	6,000
32,301	29,677	37,000	07-510-520-2101 Utilities	37,000
8,376	11,956	9,000	07-510-520-2102 Telephone/Data Plan	20,000
18,021	11,288	20,000	07-510-520-2105 Advertising	20,000
58,548	39,417	85,000	07-510-520-2108 Contractual	100,000
14,541	15,757	12,000	07-510-520-2120 Insurance	12,000
5,883	4,210	8,000	07-510-520-2122 Duplicating/Data Processing Supplies	8,000
378	0	3,000	07-510-520-2123 Printing	3,000
5,019	13,144	7,000	07-510-520-2205 Office Supplies	7,000
10,365	11,837	10,000	07-510-520-2206 Postage	10,000
2,445	196	3,500	07-510-520-2225 Janitorial Supplies	3,500
72,538	56,436	35,000	07-510-520-2231 Small Equipment	35,000
2,272	31,061	8,000	07-510-520-2234 Library Grant Materials	8,000
12,667	9,866	14,000	07-510-520-2235 Library Supplies	14,000
86,934	93,914	115,000	07-510-520-2236 Library Books and Records	115,000
4,833	9,978	8,000	07-510-520-2237 Periodicals	8,000
306	4,726	2,500	07-510-520-2239 State Aid to Children	2,500
0	0	50,000	07-510-520-2240 Library Books and Records (restricted)	50,000
0	8,119	7,000	07-510-520-2241 Programming	15,000
4,581	4,673	20,000	07-510-520-2302 Office Equipment Rental	20,000
1,910	1,085	5,000	07-510-520-2303 Equipment Repairs/Replacement	5,000
7,687	4,880	10,000	07-510-520-2304 Equipment Maintenance Contracts	10,000
0	2,312	7,000	07-510-520-2305 Vehicle Maintenance/Fuel	7,000
29,600	35,933	40,000	07-510-520-2309 Building & Grounds Maintenance	50,000
0	0	100,000	07-510-520-2310 Furniture (restricted)	200,000

**CITY OF COOS BAY 2022-2023 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			MATERIALS AND SERVICES (continued)	
0	35	200	07-510-520-2406 Reimbursable	200
0	0	500	07-510-520-2424 Library Board	1,500
25,618	17,206	5,000	07-510-520-2450 Gifts, Donations & Memorials	1,000
408,373	421,060	626,700	Total Materials and Services	768,700
			CAPITAL OUTLAY	
0	0	10,000	07-510-530-3001 Computer Hardware & Software	0
0	0	0	07-510-530-3008 Vehicles	60,000
0	0	10,000	Total Capital Outlay	60,000
0	0	90,270	07-510-560-6001 CONTINGENCY	164,924
1,199,855	1,246,846	162,506	07-510-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	250,000
2,513,719	2,542,541	2,455,446	TOTAL LIBRARY FUND EXPENDITURES	2,627,100

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – Building Codes

Description

Building Codes is a subdivision of the Public Works and Community Development Department. The budget for Building Codes includes expenses for the administration of completing structural and mechanical inspections as well as carrying out the plan review program within the City of Coos Bay. By vote of the taxpayers, this budget is mandated to operate as an enterprise fund with the revenue from the permits fully supporting the related expenses. Personnel expenses are cost allocated for several personnel and paid for by this program for complete cost accounting.

The Building Codes Administrator serves as the City's Building Official and inspects and evaluates built-on-site and manufactured residential and commercial structures while they are being constructed, remodeled, or repaired. Inspections are done in areas of structural, mechanical, and fire/life safety thereby ensuring compliance with the City's building codes. Construction plans are reviewed for code compliance, and permits are issued.

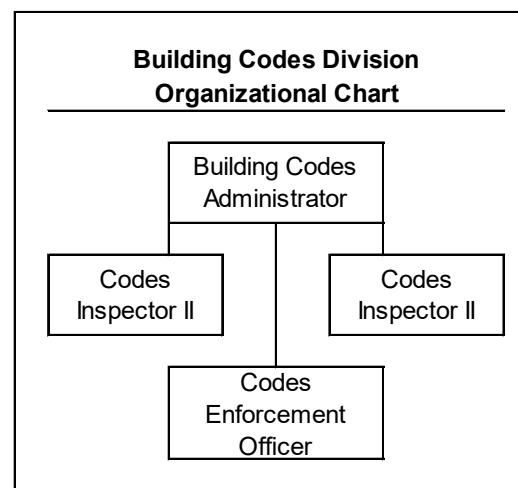
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Also responsible for the City's Code Enforcement. Works with the City Attorney and with citizens to effectively mitigate issues arising from unsafe conditions.

Staff evaluates the current valuation tables used to base permit fees. This review is part of an ongoing monitoring process to ensure that Building Codes program operates as an enterprise fund and keeps pace with the changing economy of the construction trades.

Budgeted Personnel Expenses

Personnel related expenses listed within this budget reflects: 8% City Manager; 8% Assistant City Manager; 10% HR Coordinator/Executive Assistant; 5% City Attorney; 5% Finance Director; 5% Finance Assistant, 6% Accounting Technician II; 6% Accounting Technician I; 7% Public Works and Community Development Director; 5% Community Development Administrator; 50% PW Administrative Assistant; 10% (2.5) Codes/Planning Specialist; 80% Building Codes Administrator; 100% Codes Inspector II; 50% Codes Inspector II; 20% Code Enforcement Officer; and 2% of the Mechanic II salary and associated benefits.

The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 3.57 employees.



**CITY OF COOS BAY 2022-2023 BUDGET
BUILDING CODES FUND 08
RESOURCES**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>	<u>Proposed 2022-23</u>
325,932	478,925	503,212	08-000-300-0100 CARRYOVER BALANCE	350,000
LICENSES AND PERMITS				
224,070	155,814	110,000	08-000-330-0600 Plan Check Fees	110,000
241,306	199,041	140,000	08-000-330-0700 Building Permits	140,000
0	0	200	08-000-330-0800 Plumbing Permits	200
75,067	50,758	75,000	08-000-330-0900 Mechanical Permits	75,000
0	0	100	08-000-330-1000 Electrical Permits	100
1,550	2,790	2,000	08-000-330-1400 Mobile Home Permits	2,000
68,871	34,205	7,000	08-000-330-1500 Other Permits	7,000
<u>610,864</u>	<u>442,608</u>	<u>334,300</u>	Total Licenses and Permits	<u>334,300</u>
INTERGOVERNMENTAL REVENUE				
1,920	105	0	08-000-340-0350 Federal Other Financial Assistance	0
17,659	0	1,000	08-000-340-0600 Intergovernmental Revenue (North Bend)	1,000
<u>19,578</u>	<u>105</u>	<u>1,000</u>	Total Intergovernmental Revenue	<u>1,000</u>
USE OF MONEY AND PROPERTY				
7,438	3,785	4,000	08-000-350-0100 Interest	4,000
<u>7,438</u>	<u>3,785</u>	<u>4,000</u>	Total Use of Money and Property	<u>4,000</u>
OTHER RESOURCES				
129	454	200	08-000-380-0100 Miscellaneous	200
<u>129</u>	<u>454</u>	<u>200</u>	Total Other Resources	<u>200</u>
<u>963,942</u>	<u>925,876</u>	<u>842,712</u>	TOTAL BUILDING CODE RESOURCES	<u>689,500</u>

**CITY OF COOS BAY 2022-2023 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
271,973	225,657	303,729	08-304-510-1001 Salaries	281,426
173	429	2,303	08-304-510-1002 Overtime	1,711
60,445	54,692	85,611	08-304-510-1003 P.E.R.S.	69,268
20,407	18,240	24,741	08-304-510-1004 Payroll Taxes (Employer Paid)	22,885
57,812	46,642	90,411	08-304-510-1005 Employee Insurance	68,720
175	0	1,144	08-304-510-1006 Unemployment	1,060
4,171	2,499	4,496	08-304-510-1007 Workers' Compensation	2,011
415,155	348,159	512,435	Total Personnel Services	447,081
MATERIALS AND SERVICES				
3,547	1,851	5,000	08-304-520-2001 Meetings, Travel & Memberships	5,000
0	268	0	08-304-520-2004 Permits, License, Fees	0
1,676	3,663	10,000	08-304-520-2005 Training	10,000
0	0	0	08-304-520-2010 Codes, Standards, Publications	5,000
2,909	1,925	2,000	08-304-520-2102 Telephone	2,000
15,000	15,000	15,000	08-304-520-2104 Property/office lease	15,000
0	449	100	08-304-520-2105 Advertising	100
2,493	9,795	20,000	08-304-520-2108 Contractual	15,000
540	606	1,000	08-304-520-2113 Audit Fees	1,000
1,404	5,068	4,000	08-304-520-2120 Insurance	4,000
457	319	1,000	08-304-520-2122 Duplicating/Data Processing Supplies	1,000
90	0	500	08-304-520-2123 Printing	500
6,766	8,251	7,000	08-304-520-2200 Merchant Fees	7,000
625	140	750	08-304-520-2201 Uniform Allowance	750
1,604	365	750	08-304-520-2205 Office Supplies	750
270	213	500	08-304-520-2206 Postage	500
113	384	5,000	08-304-520-2216 Small Equipment	5,000
160	0	0	08-304-520-2224 Data Processing Supplies	0
897	624	1,500	08-304-520-2228 Petroleum Products	2,500
0	53	1,000	08-304-520-2303 Equipment Repairs	1,000
729	532	2,500	08-304-520-2308 Automotive Parts	2,500
0	0	0	08-304-520-2445 Fleet Lease Payments	25,000
39,281	49,505	77,600	Total Materials and Services	103,600

**CITY OF COOS BAY 2022-2023 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>	<u>Proposed 2022-23</u>
			CAPITAL OUTLAY	
0	0	125,000	08-304-530-3008 Vehicles	20,000
<u>0</u>	<u>0</u>	<u>125,000</u>	Total Capital Outlay	<u>20,000</u>
			TRANSFERS OUT	
0	10,000	0	08-304-550-5013 Transfer to Technology Fund	0
0	15,000	0	08-304-550-5035 Transfer to Major Capital Fund	0
0	0	20,000	08-304-550-5045 Transfer to Capital Improvement Fund	20,000
<u>0</u>	<u>25,000</u>	<u>20,000</u>	Total Transfers Out	<u>20,000</u>
<u>0</u>	<u>0</u>	<u>107,677</u>	08-304-560-6001 CONTINGENCY	<u>48,819</u>
<u>509,506</u>	<u>503,212</u>	<u>0</u>	08-304-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>50,000</u>
<u>963,942</u>	<u>925,876</u>	<u>842,712</u>	TOTAL BUILDING CODES EXPENDITURES	<u>689,500</u>

**CITY OF COOS BAY 2022-2023 BUDGET
9-1-1 TAX FUND 10**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
32,569	33,890	75,327	10-000-300-0100	CARRYOVER BALANCE	50,000
RESOURCES FROM OTHER AGENCIES					
92,397	123,792	130,000	10-000-340-1600	Coos Bay 911	150,000
21,688	28,957	30,000	10-000-340-2000	City of Coquille 911	30,000
0	0	0	10-000-340-2100	City of North Bend 911	90,000
91,659	86,103	83,500	10-000-340-2300	9-1-1 Contracts	412,000
<u>205,744</u>	<u>238,852</u>	<u>243,500</u>	Total Resources from Other Agencies		<u>682,000</u>
USE OF MONEY AND PROPERTY					
281	280	250	10-000-350-0100	Interest	250
<u>281</u>	<u>280</u>	<u>250</u>	Total Use of Money and Property		<u>250</u>
<u>238,594</u>	<u>273,022</u>	<u>319,077</u>	TOTAL 9-1-1 TAX FUND RESOURCES		<u>732,250</u>
EXPENDITURES					
PERSONNEL SERVICES					
103,423	116,477	170,646	10-380-510-1001	Salaries	363,266
16,057	15,026	17,725	10-380-510-1002	Overtime	49,298
21,181	25,526	55,100	10-380-510-1003	P.E.R.S.	111,311
8,955	9,922	15,317	10-380-510-1004	Payroll Taxes (Employer Paid)	33,338
19,273	18,341	20,160	10-380-510-1005	Employee Insurance	106,882
0	0	500	10-380-510-1006	Unemployment	1,256
161	119	1,164	10-380-510-1007	Worker's Compensation	399
<u>169,050</u>	<u>185,410</u>	<u>280,612</u>	Total Personnel Services		<u>665,750</u>
MATERIALS AND SERVICES					
0	0	0	10-380-520-2001	Meetings, Travel & Dues	550
0	0	0	10-380-520-2005	Training	3,000
8,619	7,466	9,000	10-380-520-2102	Telephone	9,000
27,035	4,819	19,465	10-380-520-2108	Contractual	15,000
0	0	0	10-380-520-2202	Uniform Allowance	1,500
0	0	0	10-380-520-2205	Office Supplies	500
0	0	0	10-380-520-2303	Equipment & Equipment Repairs	1,000
<u>35,654</u>	<u>12,285</u>	<u>28,465</u>	Total Materials and Services		<u>30,550</u>
<u>0</u>	<u>0</u>	<u>0</u>	10-380-560-6001	CONTINGENCY	<u>35,950</u>
<u>33,890</u>	<u>75,327</u>	<u>10,000</u>	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>238,594</u>	<u>273,022</u>	<u>319,077</u>	TOTAL 9-1-1 TAX FUND EXPENDITURES		<u>732,250</u>

GENERAL OBLIGATION BOND FUND

Description

The General Obligation Bond Fund receives the property taxes specifically to fund debt service payments for general obligation bonds. The City of Coos Bay has only one general obligation bond which was refunded/re-issued in the previous fiscal year. The original issuance of the GO Bond was for the construction of Fire Station #1 located on Elrod Avenue.

**CITY OF COOS BAY 2022-2023 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
				RESOURCES	
455,339	483,453	500,000	11-000-300-0100	CARRYOVER BALANCE	90,000
				PROPERTY TAXES	
481,262	494,683	490,000	11-000-310-0100	Current Property Taxes	494,700
22,094	25,515	20,000	11-000-310-0200	Delinquent Property Taxes	22,000
<u>503,356</u>	<u>520,198</u>	<u>510,000</u>		Total Property Taxes	<u>516,700</u>
				USE OF MONEY AND PROPERTY	
13,707	3,756	2,000	11-000-350-0100	Interest	500
<u>13,707</u>	<u>3,756</u>	<u>2,000</u>		Total Use of Money and Property	<u>500</u>
				Bond Proceeds	
0	2,963,000	0	11-000-390-4000	Bond Proceeds	0
<u>0</u>	<u>2,963,000</u>	<u>0</u>		Total Bond Proceeds	<u>0</u>
<u>972,403</u>	<u>3,970,406</u>	<u>1,012,000</u>		TOTAL GO BOND REDEMPTION FUND RESOURCES	<u>607,200</u>
				EXPENDITURES	
				MATERIALS AND SERVICES	
0	63,800	0	11-600-520-2108	Contractual	0
<u>0</u>	<u>63,800</u>	<u>0</u>		Total Materials and Services	<u>0</u>
				DEBT SERVICE	
340,000	3,280,000	470,000	11-600-540-4003	Principal-GO Bond Series 4/09	0
148,950	50,004	42,000	11-600-540-4004	Interest-GO Bond Series 4/09	0
0	0	0	11-600-540-4006	Principal-GO Bond Refi 10/20	470,000
0	4,681	0	11-600-540-4007	Interest-GO Bond Refi 10/20	24,700
0	0	500,000	11-600-540-5000	STIF Loan Repay-Rainy Day Fund	0
<u>488,950</u>	<u>3,334,685</u>	<u>1,012,000</u>		Total Debt Service	<u>494,700</u>
<u>0</u>	<u>0</u>	<u>0</u>	11-600-560-6001	RESERVED FOR FUTURE EXPENDITURE	<u>112,500</u>
<u>483,453</u>	<u>571,921</u>	<u>0</u>	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>972,403</u>	<u>3,970,406</u>	<u>1,012,000</u>		TOTAL GO BOND REDEMPTION FUND EXPENDITURES	<u>607,200</u>

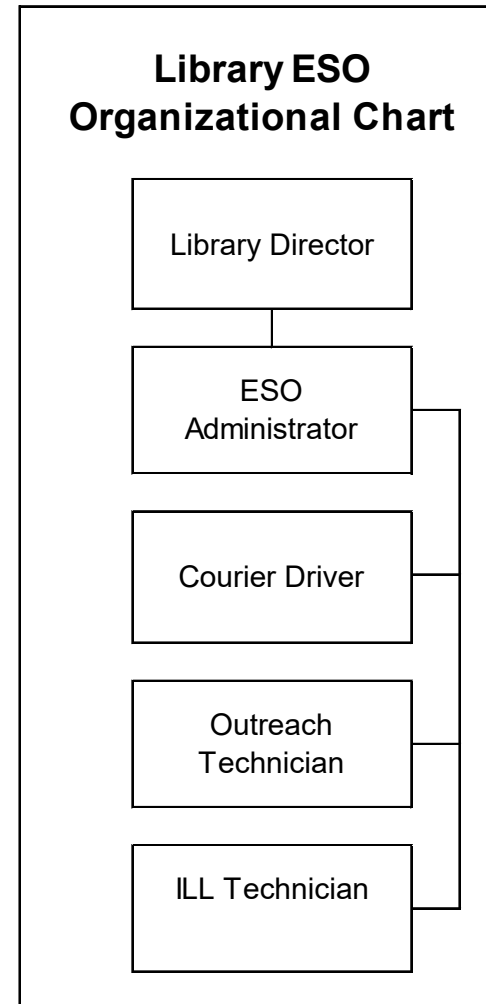
**CITY OF COOS BAY 2022-2023 BUDGET
REVENUE BOND FUND 12**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
6,550,823	6,550,823	5,850,938	12-000-300-0100	CARRYOVER BALANCE	0
RESOURCES FROM OTHER AGENCIES					
829,834	828,058	0	12-000-340-1100	Water Board Bond Payments	0
<u>829,834</u>	<u>828,058</u>	<u>0</u>		Total Resources from Other Agencies	<u>0</u>
TRANSFERS IN					
346,923	0	0	12-000-390-0900	Transfer from WQ Fund	0
<u>346,923</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>7,727,581</u>	<u>7,378,881</u>	<u>5,850,938</u>		TOTAL REVENUE BOND FUND RESOURCES	<u>0</u>
EXPENDITURES					
DEBT SERVICE					
5,057	5,308	0	12-610-540-4001	Principal CBNBWB OECDD	0
3,563	3,312	0	12-610-540-4002	Interest CBNBWB OECDD	0
222,225	229,781	0	12-610-540-4007	Principal CBNBWB IFA Series 2010	0
126,404	118,849	0	12-610-540-4008	Interest CBNBWB IFA Series 2010	0
64,972	43,331	0	12-610-540-4009	Principal WQ Land Purchase 2012	0
2,366	635	0	12-610-540-4010	Interest WQ Land Purchases 2012	0
218,629	176,644	0	12-610-540-4011	Principal WQ Series IFA 1 2012	0
34,556	76,540	0	12-610-540-4012	Interest WQ Series IFA 1 2012	0
0	330,653	0	12-610-540-4013	Principal WQ Series IFA 2 2013	0
26,401	72,082	0	12-610-540-4014	Interest WW Series IFA 2 2013	0
39,567	40,099	0	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	0
3,735	3,203	0	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	0
390,002	395,000	0	12-610-540-4019	Principal CBNBWB 2016 JPM B06 Refi	0
39,280	32,506	0	12-610-540-4020	Interest CBNBWB 2016 JPM B06 Refi	0
0	287,480	0	12-610-540-4022	Interest DEQ SRF 1 R24000	0
<u>1,176,758</u>	<u>1,815,423</u>	<u>0</u>		Total Debt Service	<u>0</u>
<u>0</u>	<u>0</u>	<u>5,850,938</u>	12-610-550-5008	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>0</u>
<u>6,550,823</u>	<u>5,563,458</u>	<u>0</u>	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>7,727,581</u>	<u>7,378,881</u>	<u>5,850,938</u>		TOTAL REVENUE BOND FUND EXPENDITURES	<u>0</u>

LIBRARY – Extended Services Office

Extended Services Office

The Extended Services Office of the Coos County Library Service District operates all the shared serves for the public libraries of the district including the courier van delivery service, online catalog, databases, outreach, and interlibrary loan. The ESO is funded solely through the library taxing district. The City of Coos Bay acts as the fiscal agent. In addition to the City of Coos Bay budget process, the budget is approved by the Coos Library Board and the Coos County Board of Commissioners.



CITY OF COOS BAY 2022-2023 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>	<u>Proposed 2022-23</u>
542,944	264,754	615,219	14-000-300-0100 CARRYOVER BALANCE	300,000
RESOURCES FROM OTHER AGENCIES				
6,180	6,185	6,200	14-000-340-0300 State Library Grant	6,200
0	0	100	14-000-340-0302 Gifts, Donations & Memorials	100
4,907	212	0	14-000-340-0350 Federal Other Financial Assist	0
0	126,500	0	14-000-340-0400 Other Grants	0
323,571	799,506	490,000	14-000-340-0900 ESO Intergov Coos County Reimb	653,500
334,658	932,403	496,300	Total Resources from Other Agencies	659,800
USE OF MONEY AND PROPERTY				
7,991	1,833	1,000	14-000-350-0100 Interest	1,000
7,991	1,833	1,000	Total Use of Money and Property	1,000
OTHER RESOURCES				
13,934	8,911	5,000	14-000-380-0100 Miscellaneous Revenue	5,000
51	14	200	14-000-380-0400 Reimbursements/Fines	200
0	15,775	100	14-000-380-0600 Equipment & Scrap Sales	100
13,985	24,700	5,300	Total Other Resources	5,300
899,579	1,223,691	1,117,819	TOTAL CCLSD ESO FUND RESOURCES	966,100

CITY OF COOS BAY 2022-2023 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
PERSONNEL SERVICES				
154,776	139,484	186,577	14-615-510-1001 Salaries	195,879
0	24	1,000	14-615-510-1002 Overtime	1,000
29,553	28,362	43,183	14-615-510-1003 P.E.R.S.	45,299
11,372	10,258	15,209	14-615-510-1004 Payroll Taxes (Employer Paid)	15,958
60,172	55,648	87,686	14-615-510-1005 Employee Insurance	70,376
3,503	0	2,000	14-615-510-1006 Unemployment	2,000
3,441	2,409	1,559	14-615-510-1007 Workers' Compensation	1,173
262,816	236,185	337,214	Total Personnel Services	331,685
MATERIALS AND SERVICES				
0	2,000	5,200	14-615-520-2001 Training	5,200
2,207	366	3,525	14-615-520-2005 Meetings, Travel, & Dues	3,525
2,078	1,700	2,200	14-615-520-2102 Telephone	2,200
7	0	2,000	14-615-520-2105 Advertising	2,000
145,703	152,020	160,450	14-615-520-2108 Contractual	204,355
1,351	1,515	2,000	14-615-520-2113 Audit Fees	2,000
14,113	13,786	16,000	14-615-520-2116 Internet	12,000
5,607	6,596	5,000	14-615-520-2120 Insurance	8,000
763	0	2,000	14-615-520-2123 Printing	2,000
0	150	450	14-615-520-2201 Uniform Allowance	450
2,009	4,857	3,000	14-615-520-2205 Office Supplies	3,000
6,500	800	8,000	14-615-520-2206 Postage	8,000
0	0	2,000	14-615-520-2224 Data Processing/Duplicating	2,000
7,096	5,122	10,000	14-615-520-2228 Petroleum Products	15,000
11,246	2,165	10,000	14-615-520-2231 Small Equipment/Software	10,000
20,923	45,714	38,219	14-615-520-2236 Library Books & Records	28,000
6,662	6,035	6,200	14-615-520-2239 State Grant	6,200
0	26,526	40,000	14-615-520-2240 Other Grant Expenses	0
0	0	1,000	14-615-520-2303 Equipment Repairs	1,000
90,083	94,956	120,000	14-615-520-2304 Equipment Maintenance Contract	92,000
6,402	4,995	10,000	14-615-520-2308 Automotive Parts/Maintenance	10,000
0	58	2,000	14-615-520-2406 Reimbursable	2,000
4,135	2,924	22,000	14-615-520-2450 CCLSD Project	17,000
326,886	372,287	471,244	Total Materials and Services	435,930

CITY OF COOS BAY 2022-2023 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES (continued)

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			CAPITAL OUTLAY	
4,630	0	25,000	14-615-530-3001 Computer Hardware & Software	10,000
40,494	0	130,000	14-615-530-3008 Vehicles	80,000
45,124	0	155,000	Total Capital Outlay	90,000
0	0	154,361	14-615-560-6001 CONTINGENCY	108,485
264,754	615,219	0	14-615-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	0
899,579	1,223,691	1,117,819	TOTAL CCLSD ESO FUND EXPENDITURES	966,100

CAPITAL IMPROVEMENT FUND

CAPITAL IMPROVEMENT FUND

In the prior fiscal year, the City followed an auditor recommendation to combine several like funds, resulting in the establishment of the Capital Improvement Fund. Historical data for the previously presented separate funds will still be presented, follow Local Budget Law requirements for the next few fiscal years. Below are the funds that were previously separate funds, now all presented within the Capital Improvement Fund.

SPECIAL IMPROVEMENT FUND - The budget provides for improvements to the sewer, storm water, or street infrastructure of the City through development of Local Improvement Districts. This fund has most recently been utilized for street asphalt overlays. This fund has historically been used as loan funds to allow citizens to complete infrastructure projects that may not ever be prioritized by the City.

STREET IMPROVEMENT FUND - This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. The primary source of revenue is the Transportation Utility Fee. An additional revenue source includes Surface Transportation Block Grant (STBG) Program dollars (formerly STP). These are Oregon Department of Transportation pass-through dollars from the Federal Government and will primarily be used for resurfacing and reconstruction of collector and arterial streets in the City. Another source of street repair funding is the PacifiCorp franchise fee. Approximately 2% of the franchise fee collected goes into this fund.

PARKS IMPROVEMENT FUND - This budget provides for major upgrades and a venue for expenditure of donations specifically for the park system. The funds for park improvements come from a variety of sources: donations, grants, general fund, and bonds. This fund is used to accumulate donations for ongoing improvements in Choshi Gardens. Additional donations will be used to match grant funds for dredging Mingus Pond and constructing fishing structures.

BIKE/PEDESTRIAN PATH FUND - This budget provides for improvements to the bike and pedestrian areas of the City. As required by law, one percent of the funds received from the State gas tax revenue are set-aside in this fund each year specifically for bike and pedestrian improvements in a designated right of way. The money in the fund need not be used in a specific year and can be carried over from year to year to build enough money to do a project. The money can also be used as a match to grants from the Oregon Department of Transportation to construct a large-scale project. These funds were recently used as match a 2-million-dollar grant from the ODOT Safe Routes to School Program.

MAJOR CAPITAL FUND – This budget provided for capital funds for major capital improvements or purchases, such as building improvements and rolling stock purchases for police and fire. The primary source of revenue for this fund was Timber Sale revenue which is generated every two years (even years).

TECHNOLOGY FUND – This budget provided for the capital funds necessary to maintain technology equipment such as servers, firewalls, switches, laptops, desktops, and tablets. The primary sources of revenue for this fund is transfers from several other funds (General, Gas Tax, Water Quality, Building Codes, etc) and a 5% technology fee added to all city services.

SYSTEM DEVELOPMENT FUND

SYSTEM DEVELOPMENT CHARGES (SDC) FUND

In the prior fiscal year, the City followed an auditor recommendation to combine several like funds, resulting in the establishment of the System Development Charges (SDC) Fund. Historical data for the previously presented separate funds will still be presented, follow Local Budget Law requirements for the next few fiscal years. Below are the funds that were previously separate funds, now all presented within the System Development Charges (SDC) Fund.

SDCs may be imposed per Oregon Revised Statute. The underlying theory is that new development that creates the need for additional infrastructure capacity should pay the cost of designing and constructing that infrastructure. SDCs may be imposed either to accumulate the funds needed to fund construction of additional capacity to accommodate growth (an improvement fee), or to recover the cost of existing available capacity that will be used by growth (a reimbursement fee). Both of these fees may be imposed if the jurisdiction can demonstrate that the fees are not each collecting for the same units of capacity.

SDCs may be imposed only for specific infrastructure systems: transportation, wastewater collection and treatment, storm water collection and management, water supply and parks. These are treated as completely separate systems and funds collected for one may not be utilized for any other system.

The City's SDCs were collected for wastewater collection and treatment, storm water collection and management, and transportation. A moratorium on collection of SDCs has been in place since 2008.

**CITY OF COOS BAY 2022-2023 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
174,709	178,482	182,000	15-000-300-0100	CARRYOVER BALANCE	0
USE OF MONEY AND PROPERTY					
3,788	1,427	0	15-000-350-0100	Interest	0
<u>3,788</u>	<u>1,427</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
<u>178,497</u>	<u>179,910</u>	<u>182,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES	<u>0</u>
EXPENDITURES					
MATERIALS AND SERVICES					
15	0	0	15-760-520-2108	Contractual	0
<u>15</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>
<u>0</u>	<u>0</u>	<u>182,000</u>	15-760-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>0</u>
<u>178,482</u>	<u>179,910</u>	<u>0</u>	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>178,497</u>	<u>179,910</u>	<u>182,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES	<u>0</u>

**CITY OF COOS BAY 2022-2023 BUDGET
STREET IMPROVEMENT FUND 16**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	RESOURCES	Proposed 2022-23
432,622	1,186,740	1,200,000	16-000-300-0100	CARRYOVER BALANCE	0
				RESOURCES FROM OTHER AGENCIES	
569,640	0	0	16-000-340-1200	Surface Transportation Block Grant Funds (formerly STP)	0
569,640	0	0		Total Resources from Other Agencies	0
				USE OF MONEY AND PROPERTY	
17,032	9,507	0	16-000-350-0100	Interest	0
17,032	9,507	0		Total Use of Money and Property	0
				OTHER RESOURCES	
1,024,259	1,038,757	0	16-000-380-0700	Transportation Utility Fee	0
1,024,259	1,038,757	0		Total Other Resources	0
				TRANSFERS IN	
324,537	209,086	0	16-000-390-1001	Gas Tax Fund	0
324,537	209,086	0		Total Transfers In	0
2,368,090	2,444,089	1,200,000		TOTAL STREET IMPROVEMENT FUND RESOURCES	0
				EXPENDITURES	
				MATERIALS AND SERVICES	
53,774	23,847	0	16-710-520-2108	Contractual	0
53,774	23,847	0		Total Materials and Services	0
				CAPITAL OUTLAY	
23,000	0	0	16-710-530-3101	Construction - Electricity Franchise Fees	0
1,104,576	1,648,586	0	16-710-530-3102	Construction	0
1,127,576	1,648,586	0		Total Capital Outlay	0
0	0	1,200,000	16-710-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	0
1,186,740	771,657	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
2,368,090	2,444,089	1,200,000		TOTAL STREET IMPROVEMENT FUND EXPENDITURES	0

**CITY OF COOS BAY 2022-2023 BUDGET
PARKS IMPROVEMENT FUND 17**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	RESOURCES	Proposed 2022-23
				CARRYOVER BALANCE	
66,924	16,075	1,000	17-000-300-0100	Carryover Balance - Regular	0
110,825	110,825	74,000	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	0
177,749	126,900	75,000		Total Carryover Balance	0
				USE OF MONEY AND PROPERTY	
3,472	833	0	17-000-350-0100	Interest	0
3,472	833	0		Total Use of Money and Property	0
				OTHER RESOURCES	
2,064	0	0	17-000-380-0100	Miscellaneous	0
2,375	2,460	0	17-000-380-0900	Donations-Choshi Gardens	0
3,109	0	0	17-000-380-1000	Gifts and Donations other	0
0	4,460	0	17-000-380-1100	Gifts and Donations other	0
7,548	6,920	0		Total Other Resources	0
				TRANSFERS IN	
40,000	0	0	17-000-390-0850	Major Capital Fund	0
40,000	0	0		Total Transfers In	0
228,769	134,653	75,000		TOTAL PARKS IMPROVEMENT FUND RESOURCES	0
				EXPENDITURES	
				MATERIALS AND SERVICES	
2,380	5,368	0	17-720-520-2108	Contractual	0
2,380	5,368	0		Total Materials and Services	0
				CAPITAL OUTLAY	
0	796	0	17-720-530-3102	Construction	0
39,291	0	0	17-720-530-3103	Mingus Park Pool	0
5,267	0	0	17-720-530-3107	Empire Lakes Bridge Replacement	0
54,932	59,002	0	17-720-530-3111	Choshi Gardens	0
99,490	59,798	0		Total Capital Outlay	0
0	0	75,000	17-720-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	0
126,900	69,487	0	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
228,769	134,653	75,000		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	0

**CITY OF COOS BAY 2022-2023 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
14,082	156,393	10,000	18-000-300-0100	CARRYOVER BALANCE	0
RESOURCES FROM OTHER AGENCIES					
0	1,975,882	0	18-000-340-0300	State Grant	0
130,508	0	0	18-000-340-0500	Coos Bay School District SRTS	0
11,414	12,466	0	18-000-340-0800	State Gas Tax	0
<u>141,922</u>	<u>1,988,348</u>	<u>0</u>	Total Resources from Other Agencies		<u>0</u>
USE OF MONEY AND PROPERTY					
389	770	0	18-000-350-0100	Interest	0
<u>389</u>	<u>770</u>	<u>0</u>	Total Use of Money and Property		<u>0</u>
<u>156,393</u>	<u>2,145,511</u>	<u>10,000</u>	TOTAL BIKE/PED PATH FUND RESOURCES		<u>0</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	2,139,595	0	18-730-530-3102	Construction	0
<u>0</u>	<u>2,139,595</u>	<u>0</u>	Total Capital Outlay		<u>0</u>
<u>0</u>	<u>0</u>	<u>10,000</u>	18-730-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>0</u>
<u>156,393</u>	<u>5,916</u>	<u>0</u>	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>156,393</u>	<u>2,145,511</u>	<u>10,000</u>	TOTAL BIKE/PED PATH FUND EXPENDITURES		<u>0</u>

**CITY OF COOS BAY 2022-2023 BUDGET
TRANSPORTATION SDC FUND 19**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
CARRYOVER BALANCE					
12,912	13,192	0	19-000-300-0100	Carryover-Improvement Fee	0
1,867	1,908	0	19-000-300-0200	Carryover-Reimbursement Fee	0
777	794	0	19-000-300-0300	Carryover-Compliance Fee	0
<u>15,556</u>	<u>15,894</u>	<u>0</u>		Total Carryover Balance	<u>0</u>
USE OF MONEY AND PROPERTY					
280	45	0	19-000-350-0102	Interest-Improvement Fee	0
41	7	0	19-000-350-0103	Interest-Reimbursement Fee	0
17	3	0	19-000-350-0104	Interest-Compliance Fee	0
<u>338</u>	<u>55</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
<u>15,894</u>	<u>15,949</u>	<u>0</u>	TOTAL TRANSPORTATION SDC FUND RESOURCES		<u>0</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	13,211	0	19-760-530-3102	Construction-Improvement Fee	0
0	1,925	0	19-760-530-3103	Construction-Reimbursement Fee	0
0	813	0	19-760-530-3104	Construction-Compliance Fee	0
<u>0</u>	<u>15,949</u>	<u>0</u>		Total Capital Outlay	<u>0</u>
<u>15,894</u>	<u>0</u>	<u>0</u>	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>15,894</u>	<u>15,949</u>	<u>0</u>	TOTAL TRANSPORTATION SDC FUND EXPENDITURES		<u>0</u>

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY SDC FUND 20**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
CARRYOVER BALANCE					
13,657	13,953	14,500	20-000-300-0100	Carryover-Treatment Improvement Fee	0
13,647	13,943	14,500	20-000-300-0200	Carryover-Treatment Reimbursement Fee	0
1,364	1,394	1,600	20-000-300-0300	Carryover-Treatment Compliance Fee	0
159,141	162,593	164,000	20-000-300-0400	Carryover-Collections Improvement Fee	0
35,852	36,630	37,000	20-000-300-0500	Carryover-Collections Reimbursement Fee	0
35,852	36,630	37,000	20-000-300-0600	Carryover-Collections Compliance Fee	0
2,131	2,177	2,400	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	0
535	547	600	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	0
318	325	400	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	0
<u>262,497</u>	<u>268,191</u>	<u>272,000</u>	Total Carryover Balance		<u>0</u>
USE OF MONEY AND PROPERTY					
296	112	0	20-000-350-0101	Interest-Treatment Improvement Fee	0
296	112	0	20-000-350-0102	Interest-Treatment Reimbursement Fee	0
30	11	0	20-000-350-0103	Interest-Treatment Compliance Fee	0
3,452	1,300	0	20-000-350-0201	Interest-Collections Improvement Fee	0
778	293	0	20-000-350-0202	Interest-Collections Reimbursement Fee	0
778	293	0	20-000-350-0203	Interest-Collections Compliance Fee	0
46	17	0	20-000-350-0301	Interest-CSD Treatment Improvement Fee	0
12	4	0	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	0
7	3	0	20-000-350-0303	Interest-CSD Treatment Compliance Fee	0
<u>5,694</u>	<u>2,145</u>	<u>0</u>	Total Use of Money and Property		<u>0</u>
<u>268,191</u>	<u>270,336</u>	<u>272,000</u>	TOTAL WATER QUALITY SDC FUND RESOURCES		<u>0</u>
EXPENDITURES					
<u>0</u>	<u>0</u>	<u>272,000</u>	20-770-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>0</u>
<u>268,191</u>	<u>270,336</u>	<u>0</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>268,191</u>	<u>270,336</u>	<u>272,000</u>	TOTAL WATER QUALITY SDC FUND EXPENDITURES		<u>0</u>

**CITY OF COOS BAY 2022-2023 BUDGET
STORMWATER SDC FUND 21**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
CARRYOVER BALANCE					
16,422	16,778	16,920	21-000-300-0100	Carryover-Improvement Fee	0
3,793	3,875	3,900	21-000-300-0200	Carryover-Compliance Fee	0
<u>20,215</u>	<u>20,654</u>	<u>20,820</u>		Total Carryover Balance	<u>0</u>
USE OF MONEY AND PROPERTY					
356	134	0	21-000-350-0102	Interest-Improvement Fee	0
82	31	0	21-000-350-0104	Interest-Compliance Fee	0
<u>439</u>	<u>165</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
<u>20,654</u>	<u>20,819</u>	<u>20,820</u>		TOTAL STORMWATER SDC FUND RESOURCES	<u>0</u>
EXPENDITURES					
<u>0</u>	<u>0</u>	<u>20,820</u>	21-780-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>0</u>
<u>20,654</u>	<u>20,819</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>20,654</u>	<u>20,819</u>	<u>20,820</u>		TOTAL STORMWATER SDC FUND EXPENDITURES	<u>0</u>

**CITY OF COOS BAY 2022-2023 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
519	23,663	47,643	27-000-300-0100	CARRYOVER BALANCE	72,000
USE OF MONEY AND PROPERTY					
157	240	200	27-000-350-0100	Interest	200
0	0	0	27-000-350-1000	Property Lease	9,000
<u>157</u>	<u>240</u>	<u>200</u>		Total Use of Money and Property	<u>9,200</u>
TRANSFERS IN					
22,988	23,739	24,452	27-000-390-0100	General Fund	100,000
0	0	0	27-000-390-1045	Capital Improvement Fund	100,000
<u>22,988</u>	<u>23,739</u>	<u>24,452</u>		Total Transfers In	<u>200,000</u>
<u>23,663</u>	<u>47,643</u>	<u>72,295</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>281,200</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	20,743	27-835-530-3033	Equipment	35,000
0	0	51,552	27-835-530-3034	Vehicle	246,200
<u>0</u>	<u>0</u>	<u>72,295</u>		Total Capital Outlay	<u>281,200</u>
<u>23,663</u>	<u>47,643</u>	<u>0</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>23,663</u>	<u>47,643</u>	<u>72,295</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>281,200</u>

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
5,577,965	7,223,953	5,050,445	29-000-300-0100	CARRYOVER BALANCE	6,100,000
				USE OF MONEY AND PROPERTY	
290,198	97,305	50,000	29-000-350-0100	Interest	25,000
290,198	97,305	50,000		Total Use of Money and Property	25,000
				SERVICES	
0	0	5,000	29-000-360-1000	In Lieu of Other Reimbursement	5,000
0	0	5,000		Total Services	5,000
				OTHER FINANCING SOURCES	
19,268	0	0	29-000-380-0100	Miscellaneous Revenue	0
0	0	100,000	29-000-380-0200	Business OR Grant - Tidegates	100,000
1,145,789	0	0	29-000-380-0401	IFA #2 Loan Proceeds	0
1,788,719	0	0	29-000-380-0402	DEQ SRF #R24000 Loan Proceeds	0
39,074	57,890	1,000,000	29-000-380-0403	DEQ SRF #R24001 SO Loan Proceeds	1,500,000
2,716,901	131,983	0	29-000-380-0404	DEQ SRF #R24002 Loan Proceeds (PS17 & FM)	0
0	0	500,000	29-000-380-0405	DEQ SRF #R24003 SO Loan Proceeds (SO Projects)	250,000
638,704	58,605	1,000,000	29-000-380-0406	DEQ SRF #R24004 Loan Proceeds (WQTP #1)	1,200,000
55,986	42,901	500,000	29-000-380-0407	DEQ SRF #R24005 SO Loan Proceeds (SO Projects)	250,000
0	0	100,000	29-000-380-0408	Business OR Loan Proceeds - Tidegates	100,000
6,404,441	291,379	3,200,000		Total Other Financing Sources	3,400,000
				TRANSFERS IN	
2,081,972	0	2,000,000	29-000-390-0900	Water Quality Fund	3,000,000
2,081,972	0	2,000,000		Total Transfers In	3,000,000
14,354,576	7,612,637	10,305,445		TOTAL WQ IMPROVEMENT FUND RESOURCES	12,530,000

**CITY OF COOS BAY 2022-2023 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				CAPITAL OUTLAY	
0	0	100,494	29-810-530-2000	Other In Lieu of Reimbursement	105,494
440	2,506	250,000	29-810-530-3001	Stormwater Collection System - Capital Projects	965,000
30,282	9,397	750,000	29-810-530-3002	Plant 1 - Capital Projects	750,000
129,725	7,414	500,000	29-810-530-3003	Plant 2 - Capital Projects	200,000
3,473	255,275	250,000	29-810-530-3004	Water Quality Collection System - Capital Projects	3,359,506
170,155	120,518	0	29-810-530-3008	Vehicles	0
1,453,126	1,983,795	2,754,951	29-810-530-3010	Emergency/Unplanned Projects	1,750,000
135,418	0	0	29-810-530-3018	IFA #2 - WQTP #2	0
1,036,881	0	0	29-810-530-3019	IFA #2 - Collections	0
594,468	0	0	29-810-530-3020	DEQ SRF #R24000 - WQTP #2	0
34,920	68,210	1,000,000	29-810-530-3021	DEQ SRF #R24001 SO (6th Ave/Green Parking)	1,500,000
2,847,869	1,015	0	29-810-530-3022	DEQ SRF #R24002 - PS17 & FM	0
0	0	500,000	29-810-530-3023	DEQ SRF #R24003 SO (4th St Parking)	250,000
638,704	69,597	1,000,000	29-810-530-3024	DEQ SRF #R24004 - WQTP #1	1,200,000
55,161	44,467	500,000	29-810-530-3025	DEQ SRF #R24005 SO (Englewood Sch/2nd St Parking)	250,000
0	0	200,000	29-810-530-3026	Business OR Tidegates	200,000
7,130,623	2,562,193	7,805,445		Total Capital Outlay	10,530,000
7,223,953	5,050,444	2,500,000	29-810-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	2,000,000
14,354,576	7,612,637	10,305,445		TOTAL WQ IMPROVEMENT FUND EXPENDITURES	12,530,000

**CITY OF COOS BAY 2022-2023 BUDGET
MAJOR CAPITAL RESERVE FUND 34
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
572,685	116,186	300,000	34-000-300-0100	CARRYOVER BALANCE	0
				USE OF MONEY AND PROPERTY	
8,068	811	0	34-000-350-0100	Interest	0
8,068	811	0		Total Use of Money and Property	0
				OTHER RESOURCES	
2,087	18,901	0	34-000-380-0600	Equipment and Scrap Sales	0
54,575	161,864	0	34-000-380-0700	Timber Sales	0
56,662	180,765	0		Total Other Resources	0
				TRANSFERS IN	
55,000	85,000	0	34-000-390-0800	General Fund	0
0	15,000	0	34-000-390-1600	Building Codes Fund	0
55,000	100,000	0		Total Transfers In	0
692,416	397,762	300,000		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	0

**CITY OF COOS BAY 2022-2023 BUDGET
MAJOR CAPITAL RESERVE FUND 34
EXPENDITURES**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
				MATERIALS AND SERVICES	
21,138	9,850	0	34-870-520-2108	Contractual	0
89,231	27,270	0	34-870-520-2301	Timber Costs	0
110,369	37,120	0		Total Materials and Services	0
				CAPITAL OUTLAY	
58,736	62,099	0	34-870-530-3008	Vehicles	0
86,464	89,440	0	34-870-530-3012	Police Equipment/Improvements	0
0	40,423	0	34-870-530-3013	Fire Equipment	0
140,529	0	0	34-870-530-3023	Equipment	0
27,731	0	0	34-870-530-3044	Public Works Projects	0
0	6,051	0	34-870-530-3046	Future Library Site Prep/Const	0
313,460	198,013	0		Total Capital Outlay	0
				DEBT SERVICE	
52,401	0	0	34-870-540-4000	Principal Payment (eForce)	0
52,401	0	0		Total Debt Service	0
				TRANSFERS OUT	
60,000	0	0	34-870-550-5020	Technology Fund	0
40,000	0	0	34-870-550-5021	Parks Improvement Fund	0
100,000	0	0		Total Transfers Out	0
0	0	300,000	34-870-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	0
116,186	162,629	0	34-870-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
692,416	397,762	300,000		TOTAL MAJOR CAPITAL RESERVE FUND EXPENDITURES	0

**CITY OF COOS BAY 2022-2023 BUDGET
JURISDICTIONAL EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
CARRYOVER BALANCE					
4,800,000	4,800,000	4,800,000	39-000-300-0100	Carryover Balance - Non-Spendable	4,800,000
152,555	263,047	161,202	39-000-300-0100	Carryover Balance - Spendable	295,000
<u>4,952,555</u>	<u>5,063,047</u>	<u>4,961,202</u>	Total Carryover Balance		<u>5,095,000</u>
REVENUES FROM OTHER AGENCIES					
0	0	0	39-000-340-0300	Federal Grants	0
<u>0</u>	<u>0</u>	<u>0</u>	Total Revenue from Other Agencies		<u>0</u>
USE OF MONEY AND PROPERTY					
110,492	40,325	40,000	39-000-350-0100	Interest	25,000
<u>110,492</u>	<u>40,325</u>	<u>40,000</u>	Total Use of Money and Property		<u>25,000</u>
<u>5,063,047</u>	<u>5,103,372</u>	<u>5,001,202</u>	TOTAL JURIS EXCHG STREETS RES FUND RESOURCES		<u>5,120,000</u>
EXPENDITURES					
MATERIALS AND SERVICES					
0	142,170	201,202	39-880-520-2108	Contractual	320,000
<u>0</u>	<u>142,170</u>	<u>201,202</u>	Total Materials and Services		<u>320,000</u>
<u>0</u>	<u>0</u>	<u>4,800,000</u>	39-880-560-6005 RESERVE FOR FUTURE EXPENDITURES		<u>4,800,000</u>
<u>5,063,047</u>	<u>4,961,202</u>	<u>0</u>	39-880-560-6002 UNAPPROPRIATED ENDING FUND BALANCE		<u>0</u>
<u>5,063,047</u>	<u>5,103,372</u>	<u>5,001,202</u>	TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES		<u>5,120,000</u>

**CITY OF COOS BAY 2022-2023 BUDGET
TECHNOLOGY RESERVE FUND 40
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
155,226	125,515	165,000	40-000-300-0100 CARRYOVER BALANCE	0
REVENUE FROM OTHER AGENCIES				
24,736	36,953	0	40-000-340-0350 Federal Other Financial Assistance	0
24,736	36,953	0	Total Revenue from Other Agencies	0
USE OF MONEY AND PROPERTY				
3,217	1,131	0	40-000-350-0100 Interest	0
3,217	1,131	0	Total Use of Money and Property	0
SERVICES				
44,904	34,067	0	40-000-360-0100 Technology Fee	0
44,904	34,067	0	Total Services	0
TRANSFERS IN				
30,000	90,000	0	40-000-390-0800 General Fund	0
12,000	12,000	0	40-000-390-1000 Gas Tax	0
25,000	25,000	0	40-000-390-0900 Water Quality Fund	0
0	10,000	0	40-000-390-1700 Building Codes	0
60,000	0	0	40-000-390-1400 Major Capital	0
127,000	137,000	0	Total Transfers In	0
355,084	334,667	165,000	TOTAL TECHNOLOGY RESERVE FUND RESOURCES	0

**CITY OF COOS BAY 2022-2023 BUDGET
TECHNOLOGY RESERVE FUND 40
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
			MATERIALS AND SERVICES	
78,034	101,416	0	40-830-520-2108 Contractual	0
365	333	0	40-830-520-2200 Merchant Fees	0
64,976	77,754	0	40-830-520-2250 Computer Hardware/Software	0
143,376	179,503	0	Total Materials and Services	0
			CAPITAL OUTLAY	
80,792	29,979	0	40-830-530-3001 Computer Hardware & Software	0
80,792	29,979	0	Total Capital Outlay	0
			TRANSFERS OUT	
5,400	5,500	0	40-830-550-5020 Transfer to CAD Reserve Fund	0
5,400	5,500	0	Total Transfers Out	0
0	0	165,000	40-830-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	0
125,515	119,684	0	40-830-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	0
355,084	334,667	165,000	TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES	0

**CITY OF COOS BAY 2022-2023 BUDGET
CAD GROUP RESERVE FUND 41
RESOURCES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
42,475	58,780	8,810	41-000-300-0100	CARRYOVER BALANCE	18,500
REVENUE FROM OTHER AGENCIES					
753	0	0	41-000-340-1100	City of Bandon	0
9,857	0	0	41-000-340-1200	Coos County Sheriffs Office	0
1,507	0	0	41-000-340-1300	Coos County District Attorneys Office	0
753	0	0	41-000-340-1400	SCINT	0
1,302	0	1,500	41-000-340-1500	City of Coquille	1,500
873	0	0	41-000-340-1600	City of Myrtle Point	0
3,554	0	0	41-000-340-1700	City of North Bend	0
377	0	500	41-000-340-1800	Coquille Indian Tribe	500
18,976	0	2,000		Total Revenue from Other Agencies	2,000
USE OF MONEY AND PROPERTY					
1,016	108	200	41-000-350-0100	Interest	50
1,016	108	200		Total Use of Money and Property	50
TRANSFERS IN					
5,400	5,500	0	41-000-390-1500	Transfer from Technology Fund	0
0	0	10,000	41-000-390-1545	Transfer from Capital Improvement Fund	15,000
5,400	5,500	10,000		Total Transfers In	15,000
67,867	64,388	21,010		TOTAL CAD GROUP RESERVE FUND RESOURCES	35,550

**CITY OF COOS BAY 2022-2023 BUDGET
CAD GROUP RESERVE FUND 41
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
				MATERIALS AND SERVICES	
0	0	500	41-890-520-2101	Utilities	500
945	938	3,810	41-890-520-2108	Contractual	1,500
0	0	2,200	41-890-520-2231	Small Equipment	2,200
945	938	6,510		Total Materials and Services	4,200
				CAPITAL OUTLAY	
8,142	0	14,500	41-890-530-3001	Computer Hardware & Software	31,350
8,142	0	14,500		Total Capital Outlay	31,350
				SPECIAL PAYMENTS	
0	54,640	0	41-890-555-1001	Transfer to Coos County	0
0	54,640	0		Total Special Payments	0
58,780	8,810	0	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
67,867	64,388	21,010		TOTAL CAD GROUP RESERVE FUND EXPENDITURES	35,550

**CITY OF COOS BAY 2022-2023 BUDGET
RAINY DAY RESERVE FUND 42**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>		<u>Proposed 2022-23</u>
RESOURCES					
847,523	940,309	532,152	42-000-300-0100	CARRYOVER BALANCE	1,082,000
REVENUES FROM OTHER AGENCIES					
0	0	0	42-000-340-0300	Federal Grants	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Revenue from Other Agencies	<u>0</u>
USE OF MONEY AND PROPERTY					
19,193	7,542	7,500	42-000-350-0100	Interest	5,000
<u>19,193</u>	<u>7,542</u>	<u>7,500</u>		Total Use of Money and Property	<u>5,000</u>
REPAYMENT-SHORT TERM INTERFUND LOAN					
0	0	490,000	42-000-380-1011	GO Bond Fund repayment	0
<u>0</u>	<u>0</u>	<u>490,000</u>		Total Repayments	<u>0</u>
TRANSFERS IN					
73,592	69,227	60,000	42-000-390-0800	Transfer from General Fund	80,000
<u>73,592</u>	<u>69,227</u>	<u>60,000</u>		Total Transfers In	<u>80,000</u>
<u>940,309</u>	<u>1,017,078</u>	<u>1,089,652</u>		TOTAL RAINY DAY RESERVE FUND RESOURCES	<u>1,167,000</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	1,089,652	42-890-530-3001	Construction	1,167,000
<u>0</u>	<u>0</u>	<u>1,089,652</u>		Total Capital Outlay	<u>1,167,000</u>
DEBT SERVICE					
0	467,000	0	42-890-540-5000	Principal-Refi GO Bonds	0
0	17,926	0	42-890-540-5001	Interest-Refi GO Bonds	0
<u>0</u>	<u>484,926</u>	<u>0</u>		Total Debt Service	<u>0</u>
<u>940,309</u>	<u>532,152</u>	<u>0</u>	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>940,309</u>	<u>1,017,078</u>	<u>1,089,652</u>		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	<u>1,167,000</u>

**CITY OF COOS BAY 2022-2023 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES**

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Council Adopted 2021-22</u>	<u>G/L Account #</u>	<u>Proposed 2022-23</u>
0	0	0	45-000-300-0100 CARRYOVER BALANCE	1,711,200
REVENUE FROM OTHER AGENCIES				
0	0	1,301,194	45-000-340-0300 State Grants	200,000
0	0	50,000	45-000-340-0301 Brownfields Grant	0
0	0	10,000	45-000-340-0800 State Gas Tax (2%)	12,231
0	0	415,531	45-000-340-1200 STBG Funds (ODOT, formerly STP funds)	445,923
<u>0</u>	<u>0</u>	<u>1,776,725</u>	Total Revenue from Other Agencies	<u>658,154</u>
USE OF MONEY AND PROPERTY				
0	0	15,000	45-000-350-0100 Interest	8,800
<u>0</u>	<u>0</u>	<u>15,000</u>	Total Use of Money and Property	<u>8,800</u>
SERVICES				
0	0	960,000	45-000-360-0100 Transportation Utility Fee	975,000
0	0	40,000	45-000-360-0200 Technology Fee	40,000
<u>0</u>	<u>0</u>	<u>1,000,000</u>	Total Services	<u>1,015,000</u>
REPAYMENTS				
0	0	500	45-000-370-0200 Interest Payments (District 98) LID 22nd St.	500
0	0	2,000	45-000-370-0300 Principal Payments (District 2009) LID Minnesota	500
0	0	500	45-000-370-0400 Interest Payments (District 2009) LID Minnesota	500
<u>0</u>	<u>0</u>	<u>3,000</u>	Total Repayments	<u>1,500</u>
OTHER RESOURCES				
0	0	500	45-000-380-0100 Miscellaneous	500
0	0	25,000	45-000-380-0320 Private Grants/Donations	500
0	0	1,000	45-000-380-0500 Property Sales	500
0	0	1,000	45-000-380-0700 Equipment/Scrap Sales	500
0	0	250,000	45-000-380-0900 Timber Sales	500,000
0	0	2,500	45-000-380-1000 Gifts & Donations	2,500
<u>0</u>	<u>0</u>	<u>280,000</u>	Total Other Resources	<u>504,500</u>

**CITY OF COOS BAY 2022-2023 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES (continued)**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
TRANSFERS IN				
0	0	314,000	45-000-390-0100 General Fund	350,000
0	0	325,500	45-000-390-0200 State Gas Tax Fund	328,500
0	0	60,000	45-000-390-0300 Water Quality Fund	80,000
0	0	20,000	45-000-390-0800 Building Codes Fund	20,000
0	0	719,500	Total Transfers In	778,500
RESIDUAL EQUITY TRANSFER/FUND CLOSURES				
0	0	182,000	45-000-390-1500 Special LID Fund	0
0	0	749,279	45-000-390-1600 Street Improvement Fund	0
0	0	75,000	45-000-390-1700 Parks Improvement Fund	0
0	0	10,000	45-000-390-1800 Bike/Pedestrian Path Fund	0
0	0	300,000	45-000-390-3400 Major Capital Fund	0
0	0	165,000	45-000-390-4000 Technology Reserve Fund	0
0	0	1,481,279	Total Residual Equity Transfer	0
0	0	5,275,504	TOTAL CAPITAL IMPROVEMENT FUND RESOURCES	4,677,654

**CITY OF COOS BAY 2022-2023 BUDGET
CAPITAL IMPROVEMENT FUND 45
EXPENDITURES**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #	Proposed 2022-23
MATERIALS AND SERVICES				
0	0	145,000	45-450-520-2108 Contractual	254,300
0	0	2,000	45-450-520-2220 Merchant Fees	1,000
0	0	50,000	45-450-520-2250 Computer Hardware/Equipment/Software	75,000
0	0	150,000	45-450-520-2300 Timber Costs	200,000
0	0	347,000	Total Materials and Services	530,300
CAPITAL OUTLAY				
0	0	185,725	45-450-530-3150 Construction - Special Improvement (LID)	183,500
0	0	2,448,310	45-450-530-3160 Construction - Street Infrastructure	2,639,423
0	0	1,476,194	45-450-530-3170 Construction - Parks	326,000
0	0	75,000	45-450-530-3171 Construction - Choshi Gardens (restricted)	52,800
0	0	20,050	45-450-530-3180 Construction - Bike/Pedestrian Paths	144,731
0	0	50,000	45-450-530-3340 Police Vehicles/Outfitting	170,000
0	0	250,000	45-450-530-3341 Police Equipment	0
0	0	120,000	45-450-530-3342 Fire Vehicles/Equipment	40,000
0	0	167,225	45-450-530-3343 Building Improvements	370,900
0	0	50,000	45-450-530-3344 Brownfields Improvements	0
0	0	76,000	45-450-530-3350 Computer Hardware & Software	105,000
0	0	4,918,504	Total Capital Outlay	4,032,354
TRANSFERS OUT				
0	0	0	45-450-550-1027 Transfer to Fire Equipment Reserve Fund	100,000
0	0	10,000	45-450-550-1041 Transfer to CAD Reserve Fund	15,000
0	0	10,000	Total Transfers Out	115,000
0	0	5,275,504	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	4,677,654

**CITY OF COOS BAY 2022-2023 BUDGET
SYSTEM DEVELOPMENT CHARGES (SDC) FUND 46**

Actual 2019-20	Actual 2020-21	Council Adopted 2021-22	G/L Account #		Proposed 2022-23
RESOURCES					
0	0	0	46-000-300-0100	CARRYOVER BALANCE	293,000
REVENUES FROM OTHER AGENCIES					
0	0	3,425	46-000-340-0300	Federal Grants	0
<u>0</u>	<u>0</u>	<u>3,425</u>		Total Revenue from Other Agencies	<u>0</u>
USE OF MONEY AND PROPERTY					
0	0	2,000	46-000-350-0100	Interest Income	1,500
<u>0</u>	<u>0</u>	<u>2,000</u>		Total Use of Money and Property	<u>1,500</u>
RESIDUAL EQUITY TRANSFER IN/FUNDS CLOSURE					
0	0	270,335	46-000-390-2000	Water Quality SDC Fund	0
0	0	20,820	46-000-390-2100	Stormwater SDC Fund	0
<u>0</u>	<u>0</u>	<u>291,155</u>		Total Residual Equity Transfer	<u>0</u>
<u>0</u>	<u>0</u>	<u>296,580</u>		TOTAL SDC FUND RESOURCES	<u>294,500</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	14,687	46-460-530-3102	Construction-Treatment Improvement (WQ)	14,227
0	0	14,687	46-460-530-3103	Construction-Treatment Reimbursement (WQ)	14,215
0	0	1,621	46-460-530-3104	Construction-Treatment Compliance (WQ)	1,421
0	0	166,117	46-460-530-3105	Construction-Collections Improvement (WQ)	165,777
0	0	37,478	46-460-530-3106	Construction-Collections Reimbursement (WQ)	37,347
0	0	37,478	46-460-530-3107	Construction-Collections Compliance (WQ)	37,346
0	0	2,431	46-460-530-3108	CSD Const.-Treatment Improvement (WQ)	2,220
0	0	608	46-460-530-3109	CSD Const.-Treatment Reimbursement (WQ)	558
0	0	405	46-460-530-3110	CSD Const.-Treatment Compliance (WQ)	331
0	0	17,118	46-460-530-3111	Construction-Improvement Fee (STORM)	17,106
0	0	3,950	46-460-530-3112	Construction-Compliance Fee (STORM)	3,952
<u>0</u>	<u>0</u>	<u>296,580</u>		Total Capital Outlay	<u>294,500</u>
<u>0</u>	<u>0</u>	<u>296,580</u>		TOTAL SDC FUND EXPENDITURES	<u>294,500</u>

APPENDIX A

Time Driven Activity Based Costing

Not counting the URA funds, the City budget is comprised of 16 funds. Employee salaries and benefits are paid from a variety of revenue sources, and some employee costs are paid from more than one source. The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, stormwater and wastewater utilities, and many other fine services which are provided by dedicated City employees. To provide these services to our residents, other City employees are required to supply internal functions in areas such as finance, legal, and human resources services.

Much like other businesses (architects, engineers, lawyers, etc.) the City uses what is known as time driven activity-based cost activity (TDABC) budget model to allocate the cost of staff time spent to the respective fund(s). Staff reviews the hours expended for non-general fund on at least an annual basis and forecasts for the coming year how much time will be required, and the personnel expenses are allocated accordingly.

What makes TDABC different is that you're using the consumption of resources by the activities (or processes) to determine how costs are allocated throughout the entire system. The idea here is that resources (in the case of people, it's time) cost money and so if you can connect how your business processes actually consume these resources, you'll have a pretty accurate picture of what's actually happening in your business. This concept is pretty simple and somewhat analogous to the thought behind driver-based allocations, but there's a subtle difference. The difference is capacity. A highly capable TDABC system uses the demand for capacity to pull costs through the system at every level. So, what you end up with is a highly fluid capacity flow map that can dynamically adjust to variations in demand. This system has been used in the City of Coos Bay's budget forecasting method for many years and is an accepted method to evidence to grantors, bond holders, state, and federal agencies that the City allocates their personnel services in a fair and transparent manner. The ability to reflect accurately the eligible use of state and federal dollars ensures the City remains compliant with grant and other covenants when the City accepts such funding.

APPENDIX B

CITY OF COOS BAY BUDGET - FISCAL YEAR 2021-2022
Salaries Charged to More than One Department, Division or Fund by Percentage

	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-261 General	01-301 General	01-305 General	01-306 General	01-310 General	02-320 Gas Tax	03-350 WQ	03-351 WQ	03-352 WQ	03-353 WQ	03-355 WQ	03 WQ	05-410 Hotel	08-304 Codes
Position / Staff	Manager	UR	Finance	Attorney	Non-dept	Fire	Planning	Engineering	Parks	Enf	Maint	Admin	Plant 1	Plant 2	Coll/San	Coll/Storm	TOTAL	Motel	Bldg Codes
City Manager	25%	14%									7%	15%	10%	5%	5%	5%	40%	6%	8%
Asst City Mgr	25%	14%									7%	15%	10%	5%	5%	5%	40%	6%	8%
HR Spec/Exec Assist	15%	7%			15%						11%	15%	6%	6%	5%	5%	37%	5%	10%
City Attorney		20%		33%							5%	8%	10%	7%	4%	4%	33%	4%	5%
Finance Director		20%	30%								7%	10%	7%	6%	5%	5%	33%	5%	5%
Finance Assistant		15%	35%								10%	10%	5%	5%	5%	5%	30%	5%	5%
Accounting Tech II		25%	13%								11%	15%	7%	7%	4%	4%	37%	8%	6%
Accounting Tech I		25%	13%								11%	15%	7%	7%	4%	4%	37%	8%	6%
PW & CD Director		25%						6%			15%	10%	10%	8%	6%	6%	40%	7%	7%
GIS Coordinator		15%			13%		7%	12%			11%		5%	5%	20%	10%	40%	2%	
PW Admin Assist		15%					15%				5%		2%	2%	3%	3%	10%	5%	50%
Codes/Planning Spec (2)		10%					60%				5%		2%	2%	3%	3%	10%	5%	10%
Codes/Plan Spec PT		10%					60%				5%		2%	2%	3%	3%	10%	5%	10%
City Engineer/Deputy Dir		15%						9%	5%		5%	14%	12%	11%	15%	10%	62%	4%	
Engineering Serv Coord		5%						35%				10%	10%	5%	25%	10%	60%		
Contract Admin Specialist		20%						10%				10%	15%	15%	15%	15%	70%		
Wastewater Admin/Engr												5%	75%	10%	5%	5%	100%		
Engineering Serv Coord		5%						5%			10%	10%	20%	15%	25%	10%	80%		
Environmental Specialist													25%	25%	25%	25%	100%		
Wastewater Superintendent											5%	30%	25%	30%	10%		100%		
Administrative Assistant											5%	25%	25%	23%	22%		100%		
Treatment Supervisor											5%	55%	40%				100%		
Lead Treatment Ops													60%	40%			100%		
Treatment Operator (4)													60%	40%			100%		
Collections/Maint Supvsr											5%				65%	30%	100%		
Lead Collection Ops															70%	30%	100%		
Collection Operator (3)															70%	30%	100%		
Lead Maintenance													60%	40%			100%		
Maintenance Specialist													60%	40%			100%		
Maintenance Tech													60%	40%			100%		
Utility Worker													60%	40%			100%		
Comm Dev Administrator		50%					45%										0%		5%
Planner II		50%					50%										0%		
Bldg Codes Administrator		15%				25%	5%			5%							0%		50%
Codes Inspector II		15%								35%							0%		50%
Codes Inspector II																	0%		100%
Code Enforcement							5%			65%	10%						0%		20%
Operations Administrator		30%							15%		25%					10%	10%	20%	
Contract Admin Specialist		10%						5%	25%		25%	5%	5%	5%	10%	10%	35%		
Ops Superintendent		15%							30%		30%				5%	5%	10%	15%	
Mechanic II					66%						12%		3%	3%	10%	3%	19%	1%	2%
Lead Maint Worker II									5%		60%					5%	5%	30%	
Maint Worker II									2%		70%					10%	10%	18%	
Maint Worker II									2%		60%					20%	20%	18%	
Maint Worker II									2%		70%					10%	10%	18%	
Lead Maint Worker II									55%		10%						0%	35%	
Construction Maint Tech					50%				25%		5%						0%	20%	
Facilities Maint Tech					50%				25%		5%						0%	20%	

APPENDIX B

CITY OF COOS BAY BUDGET - FISCAL YEAR 2022-2023
Salaries Charged to More than One Department, Division, or Fund by Percentage

	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-261 General	01-301 General	01-305 General	01-306 General	01-243 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position / Staff	Manager	UR	Finance	Attorney	Non-dept	Fire	Planning	Engineering	Parks	Enf	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	25% 40%	14% 35%									7% 5%	15% 12%					6% 5%	8% 8%
Assistant City Manager	25% 7% 15%	14% 35% 7%	0% 40% 0%								7% 5% 11%	15% 40% 15%	10% 8% 6%	5% 5% 6%	5% 5% 5%		5% 5% 5%	8% 5% 10%
HR Coord/Executive Asst	30%	20%	15%								5% 3%	40% 15%	3% 3%	3% 3%	3% 3%		5% 4%	3% 5%
City Attorney		20% 29%		33% 30%							7% 3%	10% 15%		7%	4%	4%	3% 3%	5% 3%
Finance Director		20% 30%	30% 25%								7% 5%	10% 7%		7%	6%	5%	5% 5%	5% 4%
Finance Assistant		15% 17%	35%								10% 11%	10% 15%	5% 7%	5% 7%	5% 4%	5% 4%	5% 4%	5% 4%
Accounting Tech II		25% 35%	13%								40% 10%	40% 15%	40% 7%	3% 7%	3% 4%	3% 3%	8% 8%	5% 5%
Accounting Tech I		25% 35%	13%								11% 40%	15% 40%	7% 40%	7% 3%	4% 3%	4% 3%	8% 7%	6% 5%
PW & CD Director		25% 30%						6% 5%			15% 10%	10% 10%		8%	6%	6%	5% 5%	7% 5%
GIS Coordinator		15% 20%			13%			12% 40%			11% 40%			5% 5%	20% 25%	10%	2%	
PW Admin Assist		15% 20%					15%	0% 5%			5%			2%	3%	3%	5% 0%	50%
Codes/Planning Spec		10%					60%				5%			2%	3%	3%	5%	10%
Codes/Planning Spec		10%					60%				5%			2%	3%	3%	5%	10%
Codes/Planning Spec (PT)		10%					60%				5%			2%	3%	3%	5%	10%
City Engineer/Dep Director		15% 40%						9% 35%	5% 0%			14% 17%	12% 13%	11% 5%	15% 18%	10% 13%		
Engineer Serv Coord		5%						5% 10%			0% 40%	10% 10%	20% 15%	15% 25%	10%			
Contracts Admin Spec		20% 30%						5%				10% 10%	15% 15%	40% 15%	15%	15%		
WQ Engineer												5% 75%	10% 10%	5% 5%	5%			
Engineer Serv Coord		5%						5%			10%	10%	20%	15%	25%	10%		
Environmental Specialist													25%	25%	25%	25%		
WQ Superintendent												5%	30%	25%	30%	10%		
Administrative Assistant												5%	25%	25%	23%	22%		
Treatment Supervisor												5%	55%	40%				
Lead Treatment Operator													60%	40%				
Treatment Operator (4)													60%	40%				
Collections/Maint Super												5%			65%	30%		
Lead Collection Operator															70%	30%		
Collection Operator (3)															70%	30%		
Lead Maintenance													60%	40%				
Maintenance Specialist													60%	40%				
Maintenance Tech													60%	40%				
Utility Worker													60%	40%				
Comm Dev Administrator		50%					45%											5%
Planner II		50%					50%											
Building Codes Admin		15%				25% 0%	5%											50% 80%
Codes Inspector II FT		15%								35%								50%
Codes Inspector II PT																		100%
Code Enforcement							5% 40%			65% 40%								20% 50%
Operations Administrator		30% 40%							15% 7%		25%					10% 8%	20%	
Contracts Admin Spec		10% 25%						5% 0%	13%		25% 45%	5% 0%	5% 0%	5% 0%	10% 0%	42% 12%	5% 5%	
Operations Superintendent		15%							30%		30%				5%	5%	15%	
Mechanic II					66%						12%		3%	3%	10%		3%	2%
Lead Maint Worker II									5%		60%					5%	30%	
Maint Worker II									2%		70%					10%	18%	
Maint Worker II									2%		60%					20%	18%	
Maint Worker II									2%		70%					10%	18%	
Lead Maint Worker II									55%		10%						35%	
Construction Maint Tech					50%					25%	5%						20%	
Facilities Maint Tech					50%					25%	5%						20%	

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2022

AFSCME - Contract Expires 06/30/2022 (under negotiations)

Est. 104.0%

	I	II	III	IV	V	VI	VII
GIS Coordinator	5899	6133	6380	6636	6899	7175	7354
Engineering Serv Coord Supervisor	5440	5657	5884	6119	6363	6618	6782
GIS Specialist	5364	5577	5798	6031	6272	6522	6686
Engineering Services Coord, Codes Inspector II	5234	5441	5660	5887	6123	6366	6525
Environmental Specialist (WQ)	5234	5441	5660	5887	6123	6366	6525
Intermediate Accountant, Planner II	4832	5026	5228	5435	5654	5881	6027
Codes Inspector I	4786	4977	5176	5380	5597	5821	5967
Planner I, Maintenance Foreman	4439	4618	4801	4994	5190	5400	5535
Treat/Collect/Maint Leads, Maint Spec (Electrician)	4439	4618	4801	4994	5190	5400	5535
Finance Assistant	4384	4559	4742	4930	5129	5335	5467
Facility Maint Tech, Codes Enforcement Officer	4177	4346	4518	4699	4887	5085	5210
Engineering Tech, Codes/Plan Tech	4177	4346	4518	4699	4887	5085	5210
Mechanic II, Maintenance Mechanic (WQ)	4177	4346	4518	4699	4887	5085	5210
Lead Maint II, Construction Maint Tech	4167	4333	4504	4685	4872	5068	5193
Accounting Technician II	4045	4209	4376	4550	4732	4921	5045
Office Mgr, Eng Aide II/Draftsman, Database Spec	3992	4152	4318	4491	4670	4858	4980
Treatment Operator II, Collections Operator II	3992	4152	4318	4491	4670	4858	4980
Maintenance Worker II	3981	4141	4306	4480	4660	4844	4964
Accounting Technician I	3900	4057	4218	4387	4563	4745	4865
Econ Dev Asst, Plan Tech	3879	4034	4195	4362	4537	4718	4835
Librarian	3750	3898	4053	4215	4385	4563	4674
Treatment Operator I, Collections Operator I	3750	3898	4053	4215	4385	4563	4674
Codes/Plan Spec, Contracts Admin Spec	3675	3823	3973	4130	4298	4473	4582
Water Quality Admin Assistant	3675	3823	3973	4130	4298	4473	4582
Maintenance Worker I	3653	3799	3951	4111	4271	4444	4554
Plant OIT, Collection OIT, Utility Worker	3648	3795	3945	4104	4268	4439	4527
Codes Specialist, Secretary, PW Admin Clerk	3534	3676	3825	3978	4137	4303	4410
Library Assistant II	3371	3505	3645	3792	3943	4102	4204
Library Asst, Ref Serv Asst, ILL Tech, ILL/Out/Cour	3154	3280	3412	3548	3692	3836	3933
Courier Driver	2381	2477	2577	2680	2786	2899	2970

Certification Pay - Wastewater

Level 3 Certification	3.5%	base pay	3.5%
Level 4 Certification	6.0%	base pay	---

Treatment Operator

Collections Operator

IAFF - Contract Expires 06/30/2023

104.0%

	I	II	III	IV	V	VI
Lieutenant	5425	5696	5980	6277	6592	6923
Firefighter, Engineer	5165	5425	5696	5980	6277	6592

IAFF Certification Pay (% of base pay):

EMT Intermediate	4.0%
Paramedic	6.0%
Fire Officer I	1.0%
Fire Officer II	2.0%
Hazardous Materials Team Member	1.5%
Associates Degree	3.0%
Bachelors Degree	5.0%

NON-REPRESENTED EMPLOYEES

104.0%

	I	II	III	IV	V	VI
City Manager	11486	12061	12663	13297	13962	14660
Assistant City Manager	9466	9939	10438	10961	11507	12082
Fire Chief, Police Chief, PW/CD Director, Finance Dir	8605	9036	9489	9964	10461	10983
City Engineer	8040	8444	8866	9307	9771	10261
Police Captain, Operations Administrator	7445	7819	8209	8617	9046	9501
Deputy Finance Dir, Comm Dev Administrator	7445	7819	8209	8617	9046	9501
Fire Battalion Chief, Fire Marshall/Bldg Code Adm	7230	7592	7968	8370	8790	9227
WQ Superintendent, WQ Administrator/Engineer II	7230	7592	7968	8370	8790	9227
Library Director	7071	7425	7795	8186	8595	9023
City Attorney, WQ Administrator/Engineer I	7059	7412	7781	8171	8580	9009
Treatment Supervisor, Collections/Maint Supervisor	5562	5840	6129	6438	6761	7098
Deputy Library Director, ESO Director	5119	5376	5642	5926	6222	6533
Operations Supervisor, PW Admin Asst	4539	4765	5003	5255	5515	5793
HR Coordinator/Executive Assistant	3930	4127	4333	4549	4777	5016
Executive Assistant	4087	4292	4506	4731	4968	5216

NON-REPRESENTED EMPLOYEES, PART-TIME PER HOUR (NO PERS)

	I	II	III	IV
Library Substitute	13.13	13.78	14.47	15.19
Library Page	12.50	13.00	13.50	14.00
Library Reference Substitute	15.38	16.14		
Evidence Custodian	25.00			

CBPOA - Contract Expires 6/30/2024

104.0%

	I	II	III	IV	V	VI
Sergeant	6429	6751	7088	7443	7816	8205
Police Officer	5294	5558	5836	6130	6435	6756
Communication Supervisor	4973	5221	5484	5758	6044	6345
Dispatcher	4330	4542	4771	5009	5259	5521
Clerical Specialist Supervisor	4139	4345	4565	4793	5035	5285
Clerical Specialist	3742	3929	4127	4334	4548	4777
Evidence Technician, Community Services Officer	26.00					

CBPOA Certification Pay:

Dispatcher

Officer

Intermediate DPSST Certification (3.5%)

193.25

236.46

Advanced DPSST Certification (6%)

331.28

405.36

CBPOA Longevity Pay (% of base pay):

Clerical &

Non-Cert Dispatch

Officers &

Cert Dispatch

10 years

2.0%

0.0%

15 years

4.5%

2.5%

20 years

7.0%

5.0%

25 Years

9.0%

7.0%

Bilingual, Investigations, Canine, Motorcycle, or BA/BS (or equivalent)

5.0%

AA/AS (or equivalent)

2.5%

Appendix E

Budget Glossary

Accrual Basis: A method of accounting recognizing transactions when they occur without regard toward cash flow timing.

Ad Valorem Tax: A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

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

Appropriation: A legal authorization made by the City Council to incur obligations and make expenditures for specific purposes, and shall be limited to a single fiscal year.

Assessed Value: The value set on real and personal property in order to establish a basis for levying taxes. It is the lesser of the property's maximum assessed value or real market value.

Assigned Fund Balance: Amounts that are *intended* by the government to be used for a particular purpose, but are neither restricted nor committed. Intent should be expressed by the governing body itself or a subordinate high-level official possessing the authority to assign resources to be used for specific purposes in accordance with policy established by the governing body. This is also the residual category of Fund Balance for classification for any governmental fund other than the General Fund. When used in the General Fund, the intent is to use the resources in a manner that is narrower than general purposes of the government and cannot cause a deficit in the unassigned category.

Balanced Budget: A budget is considered balanced when the fund's total resources of beginning fund balance or working capital, revenues and other financing sources is equal to the total of expenditures, other financing uses and ending fund balance, contingency or working capital.

Bond: A written promise to pay a specified sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance large capital projects, such as buildings, streets and wastewater upgrades.

Budget: A written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

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

Budget Committee: A fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters.

Budget Document: The estimates of expenditures and budget resources as set forth on the estimated sheets, tax levy and the financial summary.

Budget Message: A general discussion of the proposed budget as presented in writing by the Mayor to the legislative body. The budget message should contain an explanation of

the principal budget items, an outline of the governmental unit's experience during the past period and its financial policy for the coming period.

Budget Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating" fund and revenues in the receiving fund.

Capital Improvements Program (CIP): A plan for capital expenditures to be incurred each year over a period of years to meet capital needs arising from the long term work program.

Capital Outlay: Items with a value of \$5,000 or more which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital Projects: A long term major improvement or acquisition of equipment or property for public use.

Cash Carryover: Cash Carryover and Cash forward are terms that are used interchangeably. This is a reserve appropriation intended to provide fund equity to begin the next fiscal year. This appropriation is required to fund City activities when revenue is not received. An example is in the General Fund wherein the majority of tax revenue is not received between the months of July and October.

CDBG Community Development Block Grant Fund: A fund used to account for entitlement grant funds from the U.S. Department of Housing and Urban Development (HUD).

Committed Fund Balance: Constraints placed on the use of amounts are imposed by formal action of the government's highest level of decision-making authority.

Contingency: An appropriation of funds to cover unforeseen events and emergencies which occur during the fiscal year.

Debt Service: Payment of general long-term debt principal and interest.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

Departments: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: (1) Expiration' in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy of obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

EMS: Emergency Management Services

Encumbrance: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund: A fund established to account for operations that are Financed and operated in a manner similar to private business enterprise in that the costs of providing services to the general public on a continuing basis are recovered

primarily through user charges. An example would be the Water Fund or Sewer Fund.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

Fiscal Year: A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (July 1 through June 30 for all Oregon municipalities.)

Forfeiture: The automatic loss of cash or other property as a punishment for not complying with provisions and as compensation for the resulting damages or losses.

FTE: Full time equivalent position.

Fund: A sum of money or other resources set aside for a specific purpose. A division in a budget, segregating independent fiscal and accounting requirements.

Fund Balance: The excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period. A negative fund balance is sometimes called a deficit.

GASB 54: In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 changed the number of fund balances categories from two to five and required abolishing special revenue funds that were simply transfers from another fund rather than a segregation of incoming restricted revenue for use for a specific purpose.

General Fund: A fund used to account for financial operations of the City which are not accounted for in any other fund. The primary source of revenue are property taxes, franchise fees, state and local shared revenues, licenses and permits, and charges for services provided to other funds. Primary expenditures in the General Fund are made for police and fire protection, public works and general government.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment.

Goal: A statement of broad direction, purpose or intent; the purpose toward which an endeavor is directed.

Grant: A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specified purpose or function or general purpose.

Interfund Loans: A loan made by one fund to another and authorized by resolution or ordinance.

Internal Service Fund: A fund used to account for fiscal activities when goods or services are provided by one department to other departments.

Levy: The amount of ad valorem tax certified by a local government for the support of governmental activities.

Local Improvement District (LID): The property which is to be assessed for the cost or part of the cost of local improvement and the property on which the local improvement is located.

Maximum Assessed Value (MAV): The maximum assessed value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified Accrual Basis: A form of accrual accounting in which expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Nonspendable Fund Balance: Amounts in this classification represent funds that cannot be spent such as inventory, prepaid items, long term receivables and loans; or are legally or contractually required to be maintained intact such as the principal of a Permanent Fund (Jurisdictional Exchange Fund).

Objective: A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies, utilities, materials, and capital outlay.

Operating Rate: The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will rise.

Ordinance: A formal legislative enactment by the governing board of a municipality.

Organizational Unit: Any administrative subdivision of the local government, especially one charged with carrying on one or more specific function (such as a department, office or division).

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

Performance Measures: Specific quantitative measures of work performed within an activity or program.

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Personnel Services: Payroll expenses, such as wages, Social Security, medical and dental insurance benefits and retirement contributions.

Program: A group of related activities aimed at accomplishing a major service or function for which the municipality is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Real Market Value (RMV): The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's length transaction as of the assessment date. In most cases, the value used to test the constitutional limit.

Reserve Fund: A fund established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Resolution: A formal order of a governing body, lower legal status than an ordinance.

Resources: Total amount available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

Restricted Fund Balance: Constraints placed on the use of funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Revenues: Funds that the government receives as income such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Bonds issued pledging future revenues, usually water, sewer, or storm drainage charges, to cover debt payments in addition to operating costs.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

System Development Charges (SDC): A charge levied on new construction to help pay for additional expenses created by this growth or to compensate for already existing capacity in key facilities and systems already in place which support the new development. '

Supplemental Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax levy.

Tax Rate: The amount of property tax paid by property owners for each \$1,000 of their property's assessed value.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Trust Fund: A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated Ending Fund Balance: An amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with 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.

Unassigned Fund Balance: Amounts in this category are the residual classification of the General Fund.

Working Capital: See unappropriated ending fund balance.

Appendix F

City of Coos Bay Urban Renewal Budget Acronyms

ADA	Americans with Disabilities Act	LOC	League of Oregon Cities
AFSCME	American Federal State County Municipal Employees	LUBA	Land Use Board of Appeals
AIRS	Area Information Regional System	MOA	Mutual Order Agreement
BGC	Boys & Girls Club	MOU	Memorandum of Understanding
BM	Ballot Measure	NEPA	National Environmental Policy Act
CAD	Computer Aided Dispatch	NPDES	National Pollution Discharge Elimination System
CAM	Coos Art Museum	OCDBG	Oregon Community Development Block grant
CBPOA	Coos Bay Police Officers Association	OCMA	Oregon Coast Music Association
CCAT	Coos County Area Transit	OCZMA	Oregon Coastal Zone Management Association
CMI	Custom Micro Inc.	ODDA	Oregon Downtown Development Association
COLA	Cost of Living Adjustment	ODOT	Oregon Department of Transportation
CPI	Consumer Price Index	OEDD	Oregon Economic Development Department
DARE	Drug and Alcohol Resistance Education	OMI	Operations Management International
DEQ	Department of Environmental Quality	ORS	Oregon Revised Statutes
DSL	Division of State Lands	OSP	Oregon State Prevention Grant
DUII	Driving Under the Influence of Intoxicants	PERS	Public Employees Retirement System
ELCB	Empire Lakes Community Building	RSVP	Retired Senior Volunteer Program
FEMA	Federal Emergency Management Agency	SARA	Survey Analyze Review Assess (community policing term)
FTE	Full Time Employee	SCBEC	South Coast Business Employment Corporation
FY	Fiscal Year – July 1 st through June 30 th	SCDC	South Coast Development Council
G.O. Bonds	General Obligation Bonds	SCINT	South Coast Interagency Narcotics Team
IAFF	International Association of Fire Fighters	SDC	System Development Charge
LB	Local Budget	SMART	Start Making a Reader today
LCDC	Land Conservation and Development Commission	SRO	School Resource Officer
LDO	Land Development Ordinance	STIP	State Transportation Improvement Program
LEDS	Law Enforcement Data Systems	T.H.E. House	Temporary Help in Emergency House
LEED	Leadership Energy Environmental Design	UGB	Urban Growth Boundary
LGPI	Local Government Personnel Institute	URA	Urban Renewal Agency
LID	Local Improvement District	WQ	Water Quality (formally WW=Wastewater)