

City of Coos Bay



**Proposed Budget
FY 2013/2014**

City of Coos Bay Budget Committee

Fiscal Year 2013/2014

City Council Members

Crystal Shoji, Mayor
Mark Daily
Jennifer Groth
Stephanie Kramer, Council President
Gene Melton
John Muenchrath
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Citizen Lay Members

Brian Bowers
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City Manager Rodger Craddock
Finance Director Susanne Baker
Fire Chief Stan Gibson
Library Director Samantha Pierson
Police Chief Gary McCullough
PW & Dev. Director Jim Hossley

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CITY OF COOS BAY MISSION STATEMENT

The Mission of the City of Coos Bay is to work as a stable, progressive municipality to enhance the quality of life for all citizens through a government that is accessible to everyone and dedicated to the development of a diversified economy, sound fiscal planning and the preservation and enhancement of the cultural, historical and natural beauty of our area.

Adopted January 2, 2008



CITY OF COOS BAY VISION STATEMENT

Create a safe, clean and inviting City that protects and enhances our unique culture, history, and environment by working in a collaborative partnership that creates opportunities for the South Coast Region through living wages and affordable housing.

Adopted January 2, 2008



City of Coos Bay

2013 Council Goals

Citizen Education & Involvement: Educate, cultivate, and encourage public participation in City government, urban renewal and disaster preparedness.

Top Goal Priorities:

- ✓ Educate citizens on the roles and activities of City government.
- ✓ Educate citizens on the purpose and activities of Urban Renewal.
- ✓ Educate citizens on emergency preparedness.
- ✓ Encourage citizen input and volunteerism in City government.

Infrastructure and Services: To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.

Top Goal Priorities:

- ✓ Maintain staffing levels to adequately provide core services.
- ✓ Ensure that the City can protect and enhance the useful life of streets, utilities, and facilities.
- ✓ Ensure staff is properly equipped and trained to deliver city services to those who work, live, and visit the City of Coos Bay.

Economic Development & City Revitalization: To create a vibrant community for City citizens and entrepreneurs.

Top Goal Priorities:

- ✓ To promote and assist in the revitalization of the Downtown and Empire URA Districts in an effort to provide development opportunities for businesses and industry.
- ✓ To coordinate with our economic development partners in an effort to attract, retain, and promote expansion of local business opportunities.

Finance: To adopt and maintain a sustainable budget that reflects City priorities and realizes current economic conditions.

Top Goal Priorities:

- ✓ Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- ✓ Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

City Policies & Procedures: To review and evaluate the City Charter, ordinances, and policies to provide for the current and future needs of the citizens.

Top Goal Priorities:

- ✓ Evaluate the City Charter, ordinances, and policies to efficiently address the needs of the businesses and citizens in a cost effective and timely manner.
- ✓ Evaluate the City Charter, ordinances, and policies for compliance with existing and revised federal and state regulatory agency rules.

CITY OF COOS BAY BUDGET MESSAGE FY 2013-2014

To the Honorable Mayor Crystal Shoji, 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 FY 2013-2014 proposed budget.

The annual budget is the single most important policy document of the City. It sets standards and establishes an action, operational and financial plan for the delivery of City services. It has been prepared to provide a comprehensive overview of all City funds and services, and to give residents a better understanding of the City's operating and fiscal programs. The proposed City of Coos Bay annual budget for fiscal year 2013-2014 has been prepared pursuant to Oregon Local Budget Law and presents my recommendations as budget officer, and it incorporates the cooperative efforts of the City's management team.

Financial Practices and Policies: The proposed budget has been prepared based on the following City policy and 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 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 FY 2013-2014 City of Coos Bay budget recommendations for all funds and accounts totals \$47,414,070. The Budget document is organized into 23 funds. These funds 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.

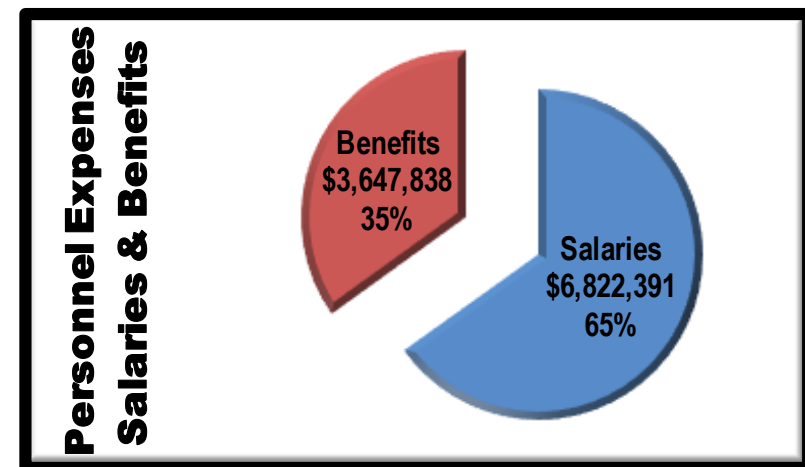
- **Capital Improvement Funds** provide funding for annual improvements such as street repairs, park enhancements, and wastewater collection and treatment infrastructure improvements.
- **Reserve Funds** provide for a mix of physical improvements, vehicles, equipment, and technology replacements.

Operational - Personnel Costs: 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.

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 in the budget document. Projected personnel costs include contracted salary adjustments for the City's three bargaining units and are based in part on the current collective bargaining agreements (CBA) with the International Association of Firefighter's (IAFF), Coos Bay Police Officer's Association (CBPOA), and the American Federation of State, County and Municipal Employees (AFSCME). The proposed budget reflects

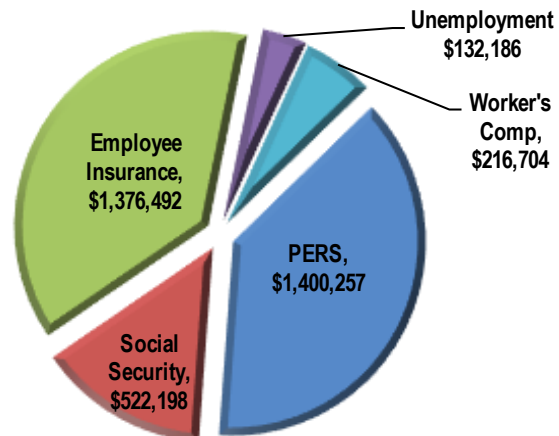
salary increases of 2% cost of living adjustment (COLA) for both represented and non-represented (management) employees.

Personnel expenses comprise 22% of the total City operating budget with salaries comprising 65% and benefits comprising 35% of personnel expenses. Benefits include insurances (health, dental, vision, long term disability, workers compensation, unemployment etc), and Public Employee Retirement System contributions, and social security contributions (tax).



The FY 2013-14 proposed budget reflects more than a 12.5% PERS cost increase and more than a 8% employee insurance cost increase over the FY 2012-13 budget.

Personnel Expenses Benefits



Operations – Materials & Services: Department heads submitted a status quo budget this year that either includes no increases 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 Operations Management International (CH2MHILL OMI) for maintenance and operation of our wastewater and stormwater systems; the Coos Art Association for operation of the Coos Art Museum; the Chamber of Commerce 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.

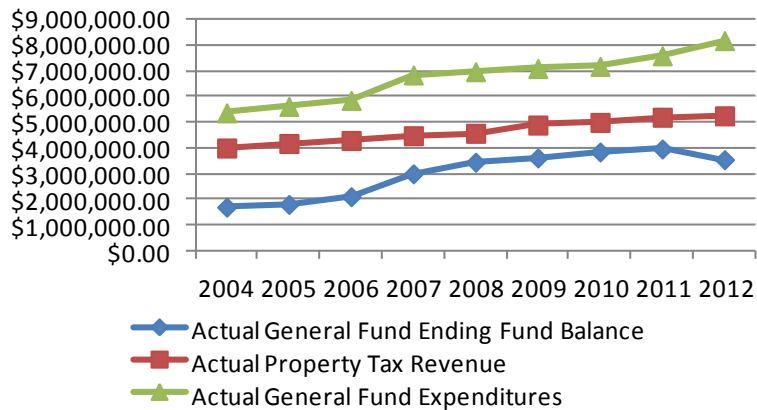
General Fund Revenues: This fund is expected to begin the new fiscal year with a \$2,482,848 beginning fund balance also known as a “Carry Over”. The *Carry Over* is used to *carry* the general fund over a four month period of time where no substantial revenues are received, and it will be used to pay employees and pay the general fund bills from July 1st until mid-November when the City expects the first property tax disbursement from Coos County. The General Fund revenue sources are estimated to be:

1. Property taxes	\$5,144,855
2. Franchise Fees	1,570,000
3. Licenses & Permits	107,300
4. Fines, Grants & State Revenues	646,054
5. Use of Money & Property	91,000
6. Services & Repayments	529,698
7. Other Revenue	27,020
8. Du Jour Financing Repayment	<u>410,733</u>

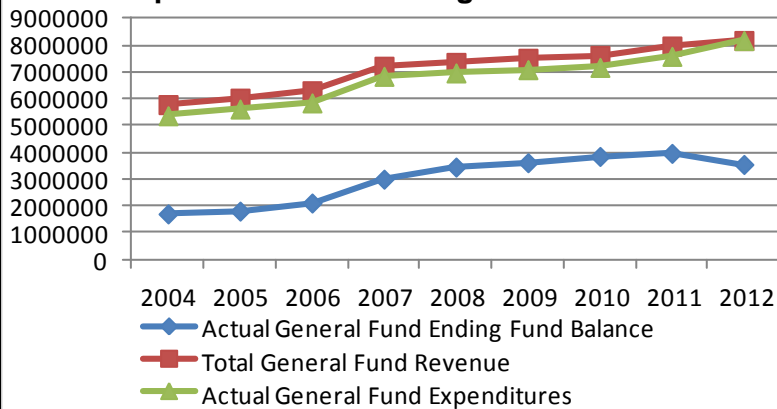
Total (including carryover): \$11,009,508

Property Tax Revenue: Projected property tax revenue reflects continued decrease / flattening of in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately 1% less than actually received during the FYE2011 budget year. As is indicated in the following charts, this will result in a reduction of the “Carry Over” (Ending Fund Balance).

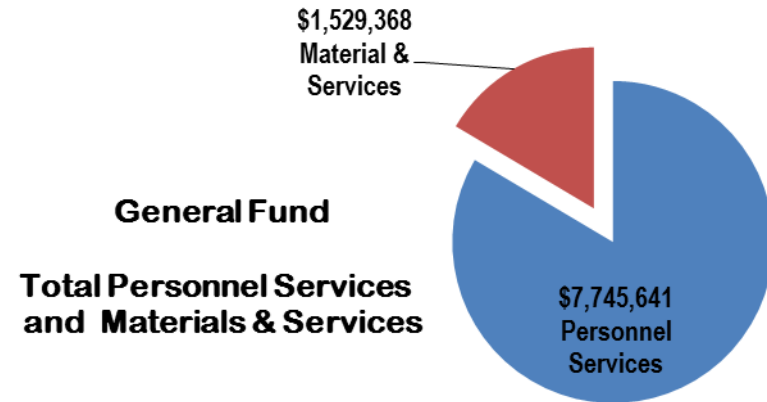
Actual Property Tax Revenue Compared to General Fund Expenditures and Ending Fund Balance



Total Actual General Fund Revenues Compared to Expenditures and Ending Fund Balance



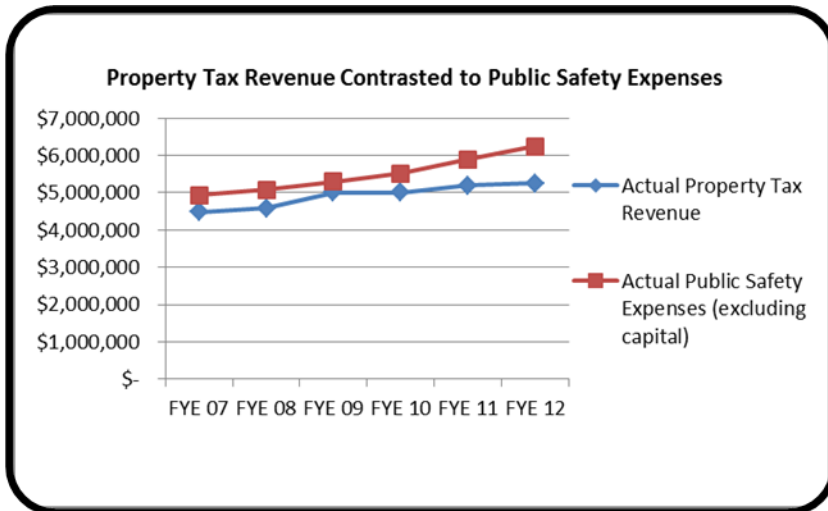
General Fund Expenditures: General Fund expenditures are separated into two broad categories: Personnel Services and Material & Services.



Gas Tax Fund – Streets: Maintaining the City's street infrastructure is an ongoing concern. It is currently estimated that in order to bring the city streets up to a "good" condition it would cost at least \$25,000,000.

It's not uncommon to receive requests to pave a gravel street, repave any deteriorating streets, and/or patch a pothole in front of a tax payer's property. It is a commonly held belief that property taxes are used to develop and maintain the City transportation infrastructure. The reality is property tax revenues are not used for street development and/or repair. Property tax

revenue has been and is used to provide public safety services and, in fact, the cost to provide those essential services exceeds the amount of property tax revenue received as is illustrated below:



Funding for the Streets Division comes from the State gas tax, jurisdictional exchange program, Oregon Department of Transportation, and from funds received from system development charges. Interest, although minimal, continues to accrue on the \$4.8 million held in reserve by the City as part of the “Jurisdictional Exchange” program. Urban Renewal funding is also available for certain street infrastructure projects. The City anticipates receiving \$870,000 in revenue from the tax placed on gasoline.

General Fund - Urban Renewal Administration

Department: This fund is used to pay the expenses, both Personnel and Materials and Services, associated with the administration of the City’s two Urban Renewal Districts and implementation of urban renewal projects. An intergovernmental agreement between the City and the URA was implemented in 1992 for the purpose of transferring funds to the City to pay administrative costs.

Hotel/Motel Fund: These funds are used to pay for tourism and cultural facilities support as well as parks maintenance. The transient tax revenue for FYE 2014 is projected to be slightly higher, \$479,980, than the revenue projections for FYE 2013. The budgeted disbursement to the Visitors and Convention Bureau is based on the annual projection of which 2/7th (29%) or \$137,137 of this year’s revenue funds. As the total expenditures for these activities exceed revenue projects, the budget reflects a transfer of \$171,474 from the General Fund to the Hotel /Motel Fund in order to balance the fund.

Wastewater Fund: The Wastewater Fund is able to cover basic operations: However, in order to meet the demands for improvements, the proposed budget includes a 6.5% rate increase. 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. The City's wastewater Capital Improvement Plan (CIP) estimates state mandated improvements over the next 20 years at a cost of \$80 million (today's dollars). The proposed budget includes \$6,554,537 loan revenue to undertake identified projects in the wastewater CIP.

System Development Charges Fund: The City has several funds established to receive and expend System Development Charges for wastewater, stormwater and transportation systems. These funds may only be used for constructing new infrastructure and increasing capacity, not for maintenance and repairs. This budget reflects a continuation of the moratorium on System Development Charges. Funds may be spent this fiscal, but no new revenues are expected.

Building Codes Fund: Building activity, to date, is not meeting projections for FYE 2013, primarily due to the sluggish economy. Overall building activity will likely remain slow this year as no large projects are currently expected. This budget reflects a conservative outlook with regard to building activity.

Jurisdictional Exchange Fund: In 1999, the City accepted ownership of 23 miles of formerly owned state roadways within the City limits. In exchange, the City ultimately received \$4,800,000 to maintain those roads in

perpetuity. Per the City Charter, only the interest from the \$4,800,000 can be used for road maintenance and/or debt service for road maintenance projects. In 2003, the City obtained a loan for the Newmark Ave. widening project. Up until last year, the Jurisdictional Exchange Fund has been paying the debt service payments from interest revenue. Due to low interest rates currently available, this budget includes a loan of \$58,506 from the General fund to make this year's final payment.

Major Capital Fund: This fund is used to purchase capital items such as police cars or to pay for capital projects. Revenue from biannual timber harvests are the primary revenue source for this fund. Traditionally, we harvest 40 to 50 acres every other year. This budget reflects a double harvest of 80 to 100 acres at a conservative estimate of \$700,000. A portion of the funds will be set aside to help fund an upcoming foundation mitigation project at the Library.

Fire Station Reserve Fund: The proposed budget includes the balance of funds from the general obligation loan to purchase a fire truck in the future, which was allowed pursuant to the bond measure and is classified as a fire apparatus.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending that

the Budget Committee continue funding this program. The committee recommended last year the transferring of \$88,843 (2.5% of the General Fund beginning balance) into this fund. Currently the fund has approximately \$394,425. I recommend that the committee support my decision to transfer an additional \$88,843 this year.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$406,626.

In May 1998, the City Council selected "Option 1" as the method to be used in collecting urban renewal property taxes [ORS 457.435(2) (a)]. Accordingly, each year the Budget Committee and City Council must decide during their annual budget meetings whether an "Option 1 Special Levy" should be certified for collection.

The Coos Bay Urban Renewal Agency Budget reflects the imposition of 0% of the Special Levy. If selected, this option may be used to further Urban Renewal priorities such as streets infrastructure, upper floor redevelopment, waterfront development, redevelopment of the former Lockhart, and old fire station lots, streetscape, updates and development of the Hollering Place project.

Recommendation: The recommended budget as presented maintains current City services and 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 to delivering key community services while maintaining the financial stability and continue to build to a brighter future for the City of Coos Bay.

Respectfully submitted,



Rodger E. Craddock

City Manager and Budget Officer April 8, 2013

**City of Coos Bay 2013-2014 Budget
Property Tax Levy Summary**

	Actual 2010-11	Actual 2011-12	Budget Adopted 2012-13	Actual 2012-13	Budget Proposed 2013-14	Budget Adopted 2013-14
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	833,660,500	849,998,409	869,123,373	849,330,570	849,330,570	849,330,570
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,305,666	5,409,645	5,531,362	5,405,395	5,405,395	5,405,395
Actual and Estimated Tax Rate (/1000) **						
Line 18 General Fund - Certified	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>
Line 13 Assessed Value	933,694,862	954,221,863	975,691,855	955,934,516	955,934,516	955,934,516
Line 12 G.O. Bonds Tax Imposed - Certified	537,760	545,666	542,556	542,556	544,867	544,867
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.6450</u>	<u>0.5718</u>	<u>0.5561</u>	<u>0.5675</u>	<u>0.5700</u>	<u>0.5700</u>
TOTAL PROPERTY TAX IMPOSED	<u>5,843,426</u>	<u>5,955,311</u>	<u>6,073,918</u>	<u>5,947,951</u>	<u>5,950,262</u>	<u>5,950,262</u>
Total City Tax Rate Per Thousand (before reduction)	<u>7.0093</u>	<u>6.9361</u>	<u>6.9204</u>	<u>6.9318</u>	<u>6.9343</u>	<u>6.9343</u>

**City of Coos Bay 2013-2014 Budget
General Fund Tax Levy Computations**

	Actual 2010-11	Actual 2011-12	Budget Adopted 2012-13	Budget Proposed 2013-14	Budget Adopted 2013-14
Fund Balance	3,853,241	0	0	0	0
Carryover	0	0	3,051,303	2,482,848	2,482,848
Current Property Taxes	4,853,635	4,952,021	4,978,226	4,864,855	4,864,855
Delinquent Taxes	348,383	304,731	280,000	280,000	280,000
Non Property Tax Revenues	2,771,867	2,923,678	2,868,147	2,971,072	2,971,072
Du Jour Repayment	2,295,000	1,557,794	736,028	410,733	410,733
Coos Bay North Bend Water Board	354,502	3,877,081	3,600,000	0	0
Transfers	164,575	1,106,301	779,375	0	0
Total	14,641,203	14,721,606	16,293,079	11,009,508	11,009,508
	Actual 2010-11	Actual 2011-12	Budget Adopted 2012-13	Budget Proposed 2013-14	Budget Adopted 2013-14
Property Tax Revenue Within Statutory Limits	5,305,666	5,409,645	5,531,362	5,405,395	5,405,395
Uncollectible (10%)	(530,567)	(540,964)	(553,136)	(540,539)	(540,539)
Taxes Necessary to Balance (Current Budget)	4,775,099	4,868,680	4,978,226	4,864,855	4,864,855
Taxes Current Actual more (less) than Budget	78,536	83,341	0	0	0

City of Coos Bay 2013-2014 Budget
General Obligation Bonds Tax Levy Computations

	Actual 2010-11	Actual 2011-12	Budget Adopted 2012-13	Budget Proposed 2013-14	Budget Adopted 2013-14
Beginning Fund Balance (July)	62,260	105,916	105,916	250,000	250,000
Property Tax Revenues	492,025	499,482	488,300	490,380	490,380
Non Property Tax Revenues	1,536	2,277	0	100	100
Delinquent Taxes	38,695	31,258	0	30,000	30,000
Transfers	0	101,000	129,375	0	0
Total Revenues	594,516	739,933	723,591	770,480	770,480
Total Bonded Debt	488,600	490,886	488,300	490,380	490,380
Uncollectible	49,160	54,780	54,256	54,486	54,486
Taxes Necessary to Balance Budget	537,760	545,666	542,556	444,866	544,866
Tax Levy (imposed)	537,760	545,666	542,556	544,867	544,867
Less Uncollectible (10%)	53,776	54,567	54,256	54,487	54,487
Taxes Necessary to Balance Budget (anticipated)	483,984	491,099	488,300	490,380	490,380
Total Revenues less Bonded Debt equals Carryover	105,916	249,047	235,291	280,100	280,100

City of Coos Bay 2013-2014 Budget
Transfers

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
to Hotel/Motel Tax Fund	0	171,474
to Revenue Bond Fund	0	65,400
to Rainy Day Fund	0	88,843
to State Gas Fund	0	24,982
to Major Capital Fund	0	25,000
STATE GAS TAX FUND		
from General Fund	24,982	0
WASTEWATER FUND		
to Wastewater Improvement Fund	0	1,608,634
to Technology Reserve Fund	0	6,500
to Revenue Bond Fund	0	973,382
HOTEL/MOTEL TAX FUND		
from General Fund	171,474	0
BUILDING CODES FUND		
to Technology Fund	0	5,300
GENERAL OBLIGATION BOND BOND		
to Fire Station Reserve	0	180,400
REVENUE BOND FUND		
from General Fund	65,400	0
from Wastewater Fund	973,382	0
PARKS IMPROVEMENT FUND		
from Major Capital Fund	0	40,000
FIRE STATION RESERVER FUND		
from General Obligation Bond Fund	180,400	0
WASTEWATER IMPROVEMENT FUND		
from Wastewater Fund	1,608,634	0
MAJOR CAPITAL RESERVE FUND		
from Parks Improvement Fund	40,000	0
to Technology Reserve Fund	0	75,000
from General Fund	25,000	0
TECHNOLOGY RESERVE FUND		
from Wastewater Fund	6,500	0
from Major Capital Fund	75,000	0
from Building Codes Fund	5,300	0
to County-wide CAD Reserve Fund	0	4,585
COUNTY-WIDE CAD CORE RESERVE FUND		
from Technology Reserve Fund	4,585	0
RAINY DAY FUND		
from General Fund	88,843	0
TOTAL TRANSFERS IN & OUT	3,269,500	3,269,500

**City of Coos Bay 2013-2014 Budget
Summary of Resources**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13		Proposed 2013-14
			OPERATING RESOURCES	
14,641,203	18,689,861	16,293,079	General Fund	11,009,508
999,683	1,174,487	1,247,726	State Gas Tax Fund	1,035,782
6,588,881	6,851,793	7,221,627	Wastewater Fund	6,466,340
47,785	0	0	Special Public Safety Fund (abolished FYE11)	0
110,336	0	0	Police Public Safety Fund (abolish FYE12, GASB 54)	0
75,615	0	0	Fire Public Safety Fund (abolish FYE12, GASB 54)	0
707,820	731,669	668,323	Hotel/Motel Tax Fund	715,302
1,546,043	1,453,684	1,370,551	Library Fund	1,429,543
646,260	819,176	774,550	Building Codes Fund	514,100
252,406	271,046	243,507	9-1-1 Tax Fund	270,192
25,616,032	29,991,716	27,819,363	TOTAL OPERATING RESOURCES	21,440,768
			DEBT SERVICE RESOURCES	
594,516	739,933	723,591	General Obligation Redemption Fund	770,480
463,602	1,549,503	3,025,437	Revenue Bond Fund	4,208,178
1,058,118	2,289,436	3,749,028	TOTAL DEBT SERVICE RESOURCES	4,978,658
			CAPITAL IMPROVEMENT RESOURCES	
141,444	142,928	152,364	Special Improvement Fund	153,550
246,040	125,703	176,274	Street Improvement Fund	173,550
154,511	185,657	586,949	Parks Improvement Fund	598,526
110,080	14,425	22,377	Bicycle/Pedestrian Path Construction Fund	30,725
86,130	14,416	14,414	Transportation SDC Fund	14,508
241,665	243,242	242,390	Wastewater SDC Fund	245,333
18,611	18,732	18,723	Stormwater SDC Fund	18,873
2,991,248	1,824,896	11,763,984	Wastewater Improvement Fund	13,066,884
3,989,729	2,569,999	12,977,475	TOTAL CAPITAL IMPROV. RESOURCES	14,301,949

Summary of Resources (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13		Proposed 2013-14
			RESERVE FUNDS RESOURCES	
276,914	298,808	297,745	Insurance Reserve Fund (abolish FYE12, GASB 54)	0
64,298	0	0	Building Codes Reserve Fund (abolish FYE11, GASB 54)	0
949,381	0	0	Wastewater Equipment Reserve Fund (abolished FYE11)	0
355,994	217,907	129,375	Fire Station Reserve Fund	180,450
1,178,895	2,615,195	1,868,500	Major Capital Reserve Fund	964,755
4,976,686	4,920,854	4,940,457	Jurisdictional Exchange Reserve Fund	4,909,444
248,865	296,582	222,900	Technology Reserve Fund	113,407
41,578	40,695	35,886	County-wide CAD Core Reserve Fund	41,071
138,825	295,218	393,832	Rainy Day Reserve Fund	483,568
8,231,436	8,685,259	7,888,695	TOTAL RESERVE FUND RESOURCES	6,692,695
38,895,315	43,536,410	52,434,561	GRAND TOTAL ALL FUNDS RESOURCES	47,414,070

**City of Coos Bay 2013-2014 Budget
Summary of Expenditures**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13		Proposed 2013-14
.....
			OPERATING EXPENDITURES	
14,641,203	18,689,862	16,293,079	General Fund	11,009,508
999,683	1,174,487	1,247,726	State Gas Tax Fund	1,035,782
6,588,881	6,851,793	7,221,627	Wastewater Fund	6,466,340
47,785	0	0	Special Public Safety Fund (abolished FYE11)	0
110,336	0	0	Special Police Fund (abolished FYE12)	0
75,615	0	0	Special Fire Fund (abolished FYE12)	0
707,820	731,669	668,323	Hotel/Motel Tax Fund	715,302
1,546,043	1,453,684	1,370,551	Library Fund	1,429,543
646,260	819,176	774,550	Building Codes Fund	514,100
252,406	271,046	243,507	9-1-1 Tax Fund	270,192
25,616,032	29,991,717	27,819,363	TOTAL OPERATING EXPENDITURES	21,440,768
			DEBT SERVICE EXPENDITURES	
594,516	739,933	723,591	General Obligation Redemption Fund	770,480
463,602	1,549,503	3,025,437	Revenue Bond Fund	4,208,178
1,058,118	2,289,436	3,749,028	TOTAL DEBT SERVICE EXPENDITURES	4,978,658
			CAPITAL IMPROVEMENT EXPENDITURES	
141,444	142,928	152,364	Special Improvement Fund	153,550
246,040	125,703	176,274	Street Improvement Fund	173,550
154,511	185,657	586,949	Parks Improvement Fund	598,526
110,080	14,425	22,377	Bicycle/Pedestrian Path Construction Fund	30,725
86,130	14,416	14,414	Transportation SDC Fund	14,508
241,665	243,242	242,390	Wastewater SDC Fund	245,333
18,611	18,732	18,723	Stormwater SDC Fund	18,873
2,991,248	1,824,896	11,763,984	Wastewater Improvement Fund	13,066,884
3,989,729	2,569,999	12,977,475	TOTAL CAPITAL IMPROV. EXPENDITURES	14,301,949

Summary of Expenditures (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13		Proposed 2013-14
			RESERVE FUNDS EXPENDITURES	
276,914	298,808	297,745	Insurance Reserve Fund (abolish FYE12, GASB 54)	0
64,298	0	0	Building Codes Reserve Fund (abolish FYE12 GASB 54)	0
949,381	0	0	Wastewater Equipment Reserve Fund (abolished FYE11)	0
355,994	217,907	129,375	Fire Station Reserve Fund	180,450
1,178,895	2,615,195	1,868,500	Major Capital Reserve Fund	964,755
4,976,686	4,920,854	4,940,457	Jurisdictional Exchange Reserve Fund	4,909,444
248,865	296,582	222,900	Technology Reserve Fund	113,407
41,578	40,695	35,886	County-wide CAD Core Reserve Fund	41,071
138,825	295,218	393,832	Rainy Day Reserve Fund	483,568
<u>8,231,436</u>	<u>8,685,259</u>	<u>7,888,695</u>	TOTAL RESERVE FUND EXPENDITURES	<u>6,692,695</u>
 <u>38,895,315</u>	 <u>43,536,411</u>	 <u>52,434,561</u>	 GRAND TOTAL ALL FUNDS EXPENDITURES	 <u>47,414,070</u>

**City of Coos Bay 2013-2014 Budget
Summary of General Fund Resources**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13		Budget Proposed 2013-14
3,853,241	0	0	Fund Balance	0
0	3,968,257	3,051,303	Carryover	2,482,848
5,202,018	5,256,752	5,258,226	Property Taxes (Includes Delinquent)	5,144,855
1,513,892	1,619,007	1,538,000	Franchise Taxes	1,570,000
106,014	140,704	125,078	Licenses & Permits	107,300
582,441	528,062	569,966	Fines, Grants & State Revenues	646,054
102,581	103,275	106,500	Use of Money & Property	91,000
411,142	480,536	513,283	Services and Repayments	529,698
55,797	52,094	15,320	Other Revenue	27,020
2,295,000	1,557,794	736,028	Du Jour Financing Repayment	410,733
354,502	3,877,081	3,600,000	CBNBWB Water Project IFA 2010 Loan	0
164,575	1,106,301	779,375	Transfers In	0
<u>14,641,203</u>	<u>18,689,862</u>	<u>16,293,079</u>	TOTAL GENERAL FUND RESOURCES	<u>11,009,508</u>

**City of Coos Bay 2013-2014 Budget
General Fund Resources Fund 01-000**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
0	172	0	299	0100	0
0	8,540	0	300	0100	0
3,853,241	3,867,226	3,051,303	300	0100	2,482,848
0	92,319	0	300	0100	0
<u>3,853,241</u>	<u>3,968,257</u>	<u>3,051,303</u>		CARRYOVER	
				Carryover - Nonspendable	0
				Carryover - Restricted	0
				Carryover - Unassigned	2,482,848
				Carryover - Assigned	0
				Total Carryover	<u>2,482,848</u>
				PROPERTY TAXES	
4,853,635	4,952,021	4,978,226	310	0100	4,864,855
348,383	304,731	280,000	310	0200	280,000
<u>5,202,018</u>	<u>5,256,752</u>	<u>5,258,226</u>		Total Property Taxes	<u>5,144,855</u>
				FRANCHISE FEES	
1,092,655	1,178,325	1,092,000	320	0100	1,150,000
148,866	167,074	148,000	320	0200	151,000
144,185	149,245	150,000	320	0300	148,000
74,100	72,507	94,000	320	0400	70,000
54,086	51,857	54,000	320	0500	51,000
<u>1,513,892</u>	<u>1,619,007</u>	<u>1,538,000</u>		Total Franchise Taxes	<u>1,570,000</u>
				LICENSES AND PERMITS	
78,433	98,707	95,000	330	0100	90,000
1,675	1,650	2,000	330	0200	1,500
1,820	2,498	1,978	330	0300	1,700
357	234	100	330	0400	100
150	30	0	330	0650	0
19,981	32,655	23,000	330	1300	11,000
3,598	4,930	3,000	330	1500	3,000
<u>106,014</u>	<u>140,704</u>	<u>125,078</u>		Total Licenses and Permits	<u>107,300</u>
				FINES, GRANTS & STATE REVENUES	
77,358	74,796	82,000	340	0100	58,000
3,171	1,558	3,000	340	0200	19,500
19,384	11,500	11,500	340	0301	13,699
62,990	7,609	20,000	340	0303	20,000
16,000	16,000	16,000	340	0305	14,400
1,260	0	0	340	0316	0
23,652	0	0	340	0317	0
30,000	1,850	16,000	340	0320	16,000
5,000	0	0	340	0321	0
0	7,795	10,000	340	0322	10,000
2,320	20,706	17,000	340	0323	17,000

General Fund Resources (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
0	9,548	20,000	340 0324	Police Federal Grants	102,155
495	1,188	3,000	340 0325	Bulletproof Vest Grant	3,000
24,919	23,353	22,039	340 0400	Cigarette Tax	21,000
193,618	204,233	208,727	340 0500	Liquor Tax	215,000
1,200	1,200	1,200	340 0600	9-1-1 Intergovernmental Agency	1,200
118,074	132,405	120,000	340 0700	State Revenue Sharing	123,000
3,000	3,000	3,000	340 0800	CB NB Visitors & Conventions Bureau	3,000
0	10,823	15,000	340 0900	DUII Impact Panel Class Fees	8,600
0	499	1,500	340 1000	Range User Fees	500
<u>582,441</u>	<u>528,062</u>	<u>569,966</u>		Total Fines, Grants & State Revenue	<u>646,054</u>
USE OF MONEY AND PROPERTY					
25,311	26,158	27,500	350 0100	Interest	18,000
42,888	42,236	45,000	350 0700	Moorage Fees	36,000
34,382	34,881	34,000	350 1200	Property Rental	37,000
<u>102,581</u>	<u>103,275</u>	<u>106,500</u>		Total Use of Money and Property	<u>91,000</u>
SERVICES AND REPAYMENTS					
6,301	5,033	5,000	360 0100	Copies	4,000
15,480	14,040	15,000	360 0200	Lien Search Fees	15,000
2,922	1,045	1,000	360 0300	Police Services	1,000
285	35	50	360 0500	Alarm Permits & Fees	50
0	3,600	0	360 0525	Jordon Cove Energy Project	9,634
1,200	18,000	18,000	360 0550	Oregon Resources	18,000
36,758	37,863	38,431	360 0600	Fire Protection Bunker Hill	38,621
36,622	37,874	38,287	360 0700	Fire Protection Timber Park	38,632
73,966	76,507	77,332	360 0900	Fire Protection Libby Rural	78,037
2,309	0	1,000	360 1100	Police Services - Reimbursements	1,000
0	20,000	0	360 1200	Other Reimbursements	0
318	681	1,000	360 1300	Public Records Requests	100
234,981	263,660	318,183	360 2000	Urban Renewal Agency Management	325,624
0	2,198	0	370 0800	Housing Principal Payments	0
<u>411,142</u>	<u>480,536</u>	<u>513,283</u>		Total Services and Repayments	<u>529,698</u>
OTHER REVENUE					
41,661	44,225	10,000	380 0100	Miscellaneous Revenue	21,700
(1)	(1)	20	380 0200	Cash Short/Over	20
2,227	6,764	5,000	380 0300	State Emergency Response	5,000
204	605	200	380 0400	Witness Fees	200
0	0	100	380 0600	Scrap Metal Sales	100
11,706	500	0	380 0900	Special Donations	0
<u>55,797</u>	<u>52,094</u>	<u>15,320</u>		Total Other Revenue	<u>27,020</u>

General Fund Resources (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				TRANSFERS IN	
47,785	0	0	390 0400	From Special Public Safety Fund	0
43,911	0	0	390 0800	From Police Public Safety Fund	0
0	101,000	129,375	390 0900	From Fire Station Reserve Fund	0
13,881	0	0	390 1100	From Fire Public Safety Fund	0
58,998	0	0	390 1200	From Bldg Codes Reserve Fund	0
0	298,808	0	390 1250	From Insurance Reserve Fund	0
0	600,000	600,000	390 1400	Advance from URA - DT Cap Proj	0
0	106,493	50,000	390 1500	Library Fire Proceeds	0
<u>164,575</u>	<u>1,106,301</u>	<u>779,375</u>		Total Transfers In	<u>0</u>
				OTHER FINANCING SOURCES	
2,295,000	1,557,794	736,028	390 0600	URA Du Jour Financing (repayment)	410,733
354,502	3,877,081	3,600,000	390 0700	CBNBWB Water Project OIFA Loan 2010	0
<u>2,649,502</u>	<u>5,434,875</u>	<u>4,336,028</u>		Total Other Financing Sources	<u>410,733</u>
<u>14,641,203</u>	<u>18,689,862</u>	<u>16,293,079</u>		TOTAL GENERAL FUND RESOURCES	<u>11,009,508</u>

**City of Coos Bay 2013-2014 Budget
General Fund Expenditures by Department & Division**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Department		Proposed 2013-14
				General Government	
75,722	69,648	94,400	100	City Council	91,100
387,986	407,289	472,620	120/121	City Manager/URA Administration	489,530
228,496	207,412	246,569	130	Finance	247,540
44,138	56,063	61,687	140	City Attorney	76,059
112,258	118,151	116,750	170	City Hall	105,970
64,240	48,000	55,300	180	Community Support	38,500
212,632	319,722	308,530	190	Non-Departmental	264,061
6,696,784	6,633,190	3,595,162	195	Other Financing Uses & Expenditures	1,734,500
7,822,256	7,859,475	4,951,018		Total General Government	3,047,260
				Public Safety	
				Police Department	
3,131,913	3,314,394	3,677,281	240	Operations & Administration	3,811,336
636,684	666,266	755,506	242	Communication	788,056
41,978	42,576	73,476	243	Codes Enforcement	76,106
3,810,575	4,023,235	4,506,263		Sub Total Police	4,675,498
2,078,443	2,225,689	2,379,872	261	Fire Department	2,463,925
5,889,018	6,248,924	6,886,135		Total Public Safety	7,139,423
192,293	201,861	282,005	301	Community Development	255,290
192,293	201,861	282,005		Total Community Development	255,290
				Public Works	
56,599	64,048	67,589	300	Administration	0
16,000	16,000	16,000	302	Coastal Implementation Grant	14,400
34,185	81,790	68,821	305	Admin/Engineering	122,439
276,351	340,683	421,011	306	Parks	430,696
0	0	500	312	Oregon Dept. Fish & Wildlife	0
354,502	3,877,081	3,600,000	313	CBNBWB Water Project IFA 2010	0
737,637	4,379,602	4,173,921		Total Public Works	567,535
14,641,203	18,689,862	16,293,079		TOTAL GENERAL FUND	11,009,508

CITY COUNCIL

Program Description

The City Council is responsible for enacting city laws and formulating policy as required by the city charter. The Mayor and 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 and commissions as well as other organizations in the community.

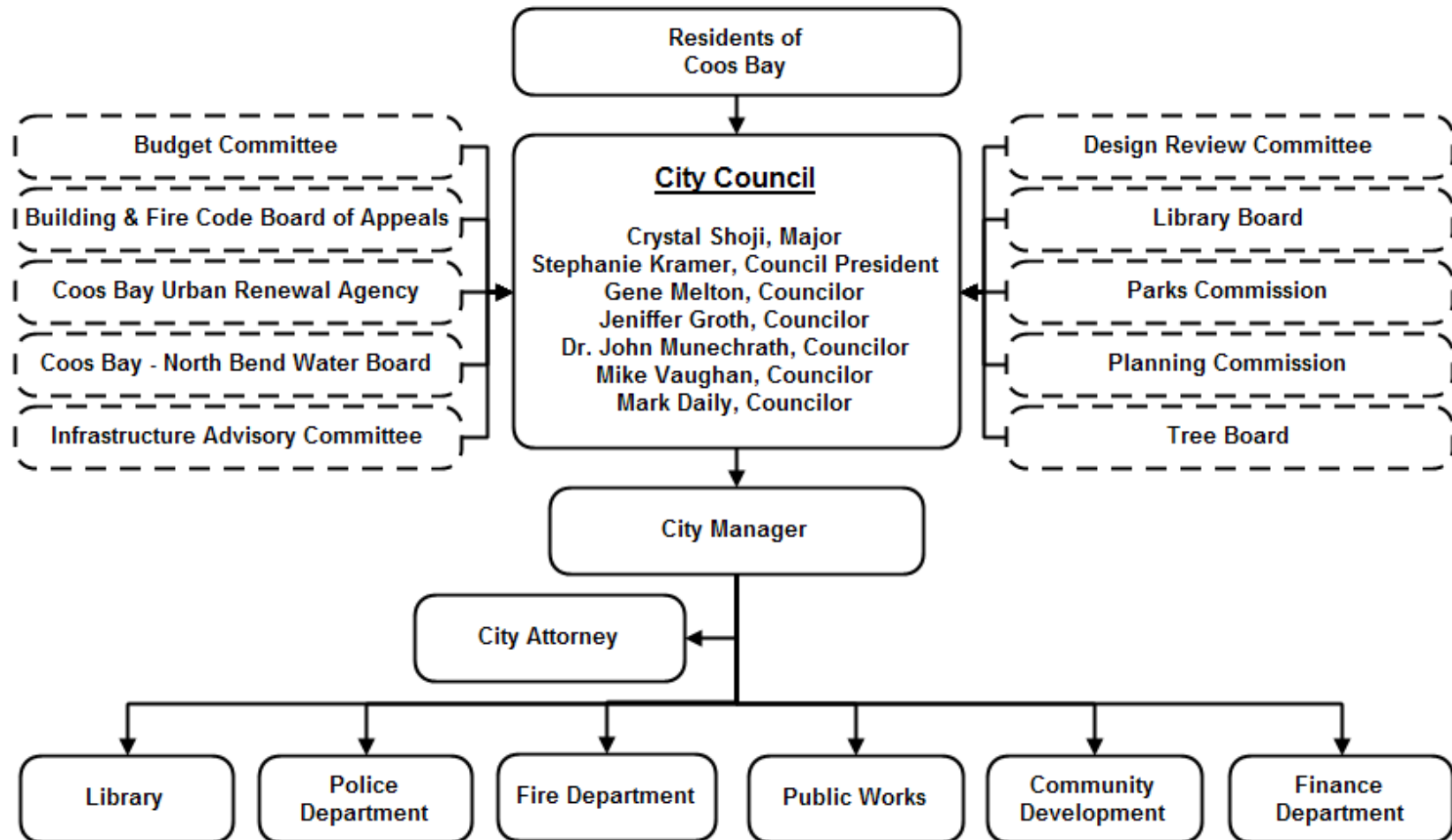
2013 - Goals

It is the goal of the City Council to provide quality services and to create an environment that will expand economic opportunity in all forms through investment in and expansion of local businesses. This will enhance the quality of life for all local citizens and the quality of the experience of all visitors who explore the cultural and scenic resources of the Bay Area.

In addition to the broad goals of providing quality services, making sound decisions, and supporting economic and cultural development, the City Council has adopted the following goals:

- **Infrastructure and Services:** To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.
 - **Economic Development & City Revitalization:** To create a vibrant community for City citizens and entrepreneurs.
 - **Finance:** To adopt and maintain a sustainable budget that reflects City priorities and realizes current economic conditions.
 - **City Policies & Procedures:** To review and evaluate the City Charter, ordinances, and policies to provide for the current and future needs of the citizens.
-
- **Citizen Education & Involvement:** Educate, cultivate, and encourage public participation in City government, urban renewal, and disaster preparedness.

City Council Organizational Chart



**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				MATERIALS AND SERVICES	
3,859	4,615	6,000	520	2001 Meetings, Travel & Memberships	8,000
13,222	11,740	20,000	520	2002 Dues - LOC, OCZMA, OR MAYORS, LGPI, etc.	20,000
5,900	3,526	6,000	520	2105 Advertising	5,000
750	0	0	520	2106 Recruitment Expenses	0
5,109	989	2,000	520	2109 Labor Negotiations	5,000
26,288	31,096	33,000	520	2113 Audit Fees	33,000
2,088	773	2,000	520	2122 Duplicating	1,500
233	278	2,000	520	2205 Office Supplies	2,000
302	146	400	520	2206 Postage	300
7,915	6,485	10,500	520	2421 Employee/Volunteer Recognition	5,000
10,056	10,000	10,000	520	2422 Economic Development	10,300
0	0	2,500	520	2423 Government Channel	1,000
<u>75,722</u>	<u>69,648</u>	<u>94,400</u>		Total Materials and Services	<u>91,100</u>
<u>75,722</u>	<u>69,648</u>	<u>94,400</u>		TOTAL CITY COUNCIL	<u>91,100</u>

CITY MANAGER'S OFFICE

Department Description

The City Manager's Office 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 department is also responsible for personnel administration, managing the annual budget, oversee the City's collective bargaining agreements, franchises, personnel policies, and provides staff support for the City Council.

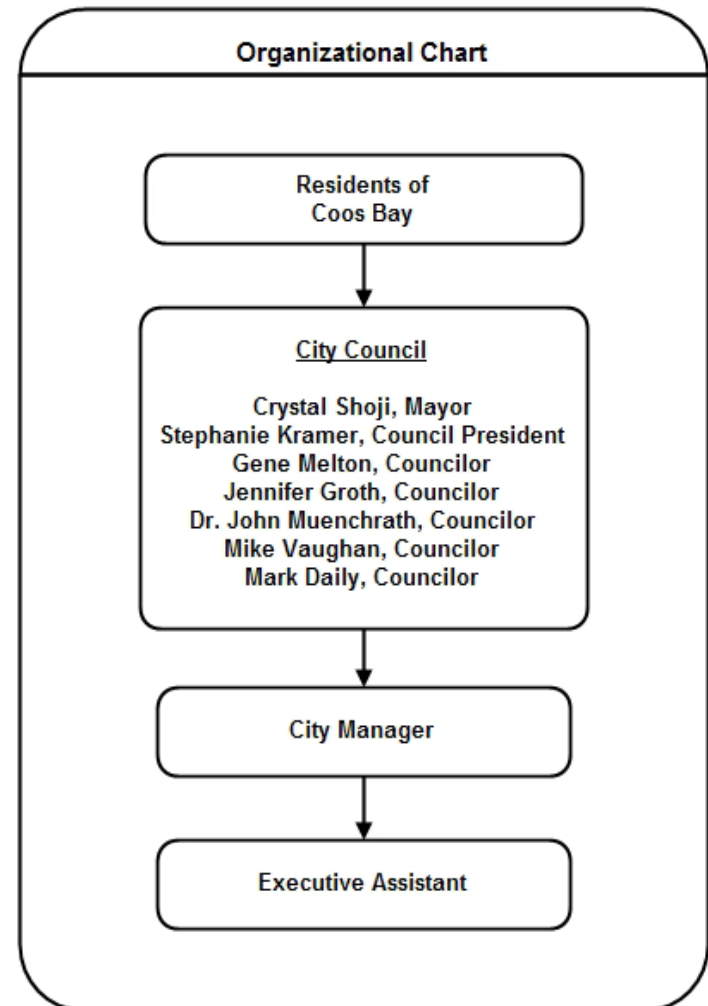
2013-14 Goals

- Work with the City Council and City staff to implement Council goals.
- Continue to improve dissemination of information to staff and citizens on the City's mission and services.
- Continue reevaluating local revenue sources and provide options to the council.
- Explore alternative service delivery options in an effort to achieve increased efficiencies.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 1.11 employees



**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
PERSONNEL SERVICES					
86,311	92,150	94,721	510	1001 Salaries	96,792
4,800	4,800	4,800	510	1001 Car Allowance	6,000
14,764	19,084	19,074	510	1003 P.E.R.S.	23,404
6,584	6,534	7,431	510	1004 Social Security	7,884
18,179	11,763	12,646	510	1005 Employee Insurance	13,390
0	0	277	510	1006 Unemployment	278
49	285	338	510	1007 Workers' Compensation	359
<u>130,687</u>	<u>134,616</u>	<u>139,287</u>		Total Personnel Services	<u>148,107</u>
MATERIALS AND SERVICES					
6,959	8,953	7,000	520	2001 Meetings, Travel & Memberships	7,500
1,647	1,945	4,500	520	2005 Training	5,000
25	3	250	520	2102 Telephone	0
1,768	1,437	1,400	520	2122 Duplicating	1,400
1,873	1,523	1,750	520	2205 Office Supplies	1,750
170	137	250	520	2206 Postage	150
<u>12,442</u>	<u>13,998</u>	<u>15,150</u>		Total Materials and Services	<u>15,800</u>
<u>143,129</u>	<u>148,614</u>	<u>154,437</u>		TOTAL CITY MANAGER	<u>163,907</u>

URBAN RENEWAL ADMINISTRATION DEPARTMENT

Program 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 façade improvement and business grant programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

2013/2014 Goals

- Promote and assist in the revitalization of the Downtown and Empire Urban Renewal Districts in an effort to provide developmental opportunities for businesses and industry.
- Coordinate with our economic development partners in an effort to attract, retain, and promote expansion of local business opportunities.
- Continue funding and promotion for the façade improvement and business grant programs.
- Review and prioritize improvement and development projects list.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 3.20 Employees.

City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
154,431	161,138	188,601	510 1001	Salaries	189,230
1	5	297	510 1002	Overtime	286
23,550	30,045	35,904	510 1003	P.E.R.S.	39,205
11,465	11,908	14,614	510 1004	Social Security	14,599
30,046	24,793	33,473	510 1005	Employee Insurance	39,308
645	1,385	4,799	510 1006	Unemployment	4,764
367	459	3,402	510 1007	Workers' Compensation	2,377
<u>220,505</u>	<u>229,732</u>	<u>281,090</u>		Total Personnel Services	<u>289,769</u>
				MATERIALS AND SERVICES	
3,012	2,479	3,500	520 2001	Meetings, Travel & Memberships	4,750
1,586	853	500	520 2003	Publications	500
42	20	50	520 2102	Telephone	30
4,179	0	0	520 2108	Contractual	0
6,522	3,240	5,000	520 2113	Audit	5,000
7,000	19,177	20,343	520 2120	Insurance	22,500
1,094	1,463	1,000	520 2122	Duplicating	1,200
0	550	300	520 2123	Printing	300
779	884	700	520 2205	Office Supplies	700
138	76	200	520 2206	Postage	175
0	5	200	520 2209	Document Recording	200
0	196	500	520 2216	Small Equipment	500
0	0	4,800	520 2235	Office Furniture	0
<u>24,352</u>	<u>28,942</u>	<u>37,093</u>		Total Materials and Services	<u>35,855</u>
<u>244,857</u>	<u>258,674</u>	<u>318,183</u>		TOTAL URBAN RENEWAL ADMIN	<u>325,624</u>
<u>387,986</u>	<u>407,289</u>	<u>472,620</u>		TOTAL ALL URA & CITY MANAGER	<u>489,530</u>

FINANCE DEPARTMENT

Program Description

The Finance Department provides financial, recorder, risk management, and personnel support services for the entire City organization. These activities are guided by State and Federal statutes, generally accepted accounting principles, and local 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 leave benefits, health insurance, workers' compensation, compliance with labor contract provisions, and ongoing labor relations support.

Support is provided to all of the City departments for reporting aspects of revenues, expenditures, and grant management. The Finance Department works closely with the Public Works and Development Department to track capital projects, improvement districts, engineering and architectural contracts, management plans, development of Requests of Proposals and Qualifications, and various special projects.

City Goal: Finance

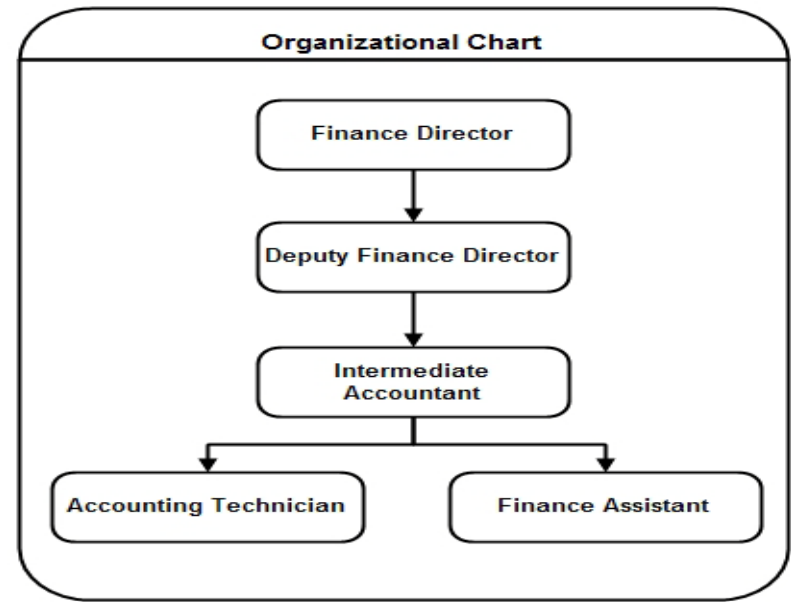
- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.

- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 2.15 employees.



City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Finance Department 130

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
133,203	110,840	126,657	510 1001	Salaries	131,229
13	34	1,304	510 1002	Overtime	1,202
19,528	18,818	25,133	510 1003	P.E.R.S.	27,313
9,617	7,959	9,793	510 1004	Social Security	10,133
24,999	19,701	26,376	510 1005	Employee Insurance	23,695
0	6,232	12,301	510 1006	Unemployment	9,049
172	292	405	510 1007	Workers' Compensation	419
<u>187,532</u>	<u>163,876</u>	<u>201,969</u>		Total Personnel Services	<u>203,040</u>
				MATERIALS AND SERVICES	
2,996	2,976	3,000	520 2001	Meetings, Travel & Memberships	3,000
5,309	5,291	5,500	520 2005	Training	5,500
112	12	100	520 2102	Telephone	0
25,389	28,715	27,000	520 2108	Contractual	27,000
336	572	1,000	520 2122	Duplicating	1,000
801	1,409	2,200	520 2123	Printing	2,200
1,696	1,029	1,000	520 2205	Office Supplies	1,000
1,959	2,160	2,700	520 2206	Postage	2,700
0	0	0	520 2208	Miscellaneous	0
25	5	500	520 2209	Document Recording	500
0	0	0	520 2216	Small Equipment	0
1,865	1,368	1,600	520 2224	Data Processing Supplies	1,600
476	0	0	520 2303	Equipment Repairs	0
<u>40,964</u>	<u>43,536</u>	<u>44,600</u>		Total Materials and Services	<u>44,500</u>
<u>228,496</u>	<u>207,412</u>	<u>246,569</u>		TOTAL FINANCE DEPARTMENT	<u>247,540</u>

CITY ATTORNEY

Program Description

The City Attorney is the legal advisor, attorney and counsel to the City Council and City Manager, city staff, boards and commissions in matters relating to their official duties, and 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 15 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 pay for extra hours worked on special, unforeseen matters requiring the attorney's services that fall outside the 15 hours per week work, or special counsel such as bond counsel.

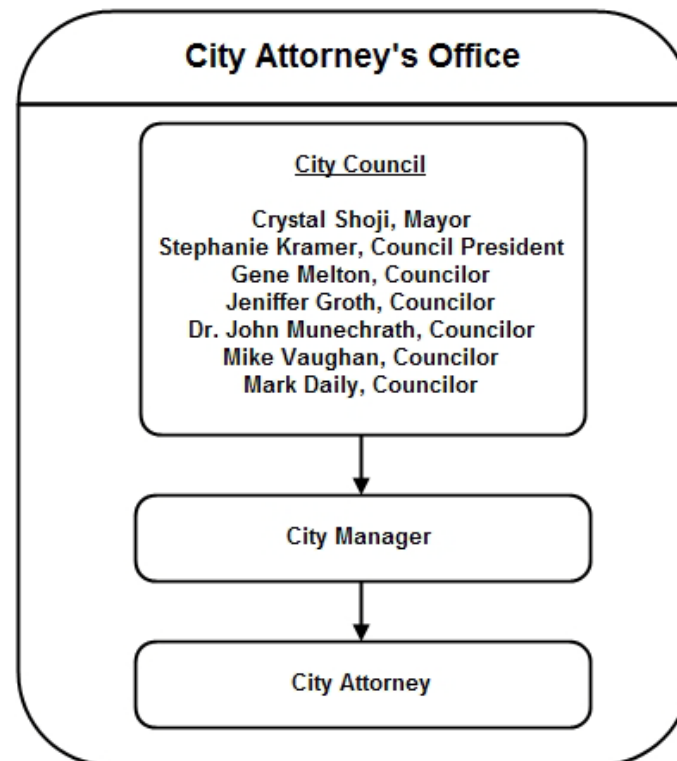
2013-14 Goals

- Continue to review and revise ordinances for compliance with changes in state law, i.e. wastewater and land development ordinances.
- Provide legal analysis and opinions to staff, City Council, and the Urban Renewal Agency on an ongoing basis.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: .50 Employee



**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
PERSONNEL SERVICES					
29,270	37,248	38,254	510	1001 Salaries	39,022
4,747	7,347	7,513	510	1003 P.E.R.S.	8,863
2,190	2,742	2,927	510	1004 Social Security	2,986
7,275	7,366	8,202	510	1005 Employee Insurance	8,742
0	0	125	510	1006 Unemployment	125
(46)	94	116	510	1007 Worker's Compensation	121
<u>43,436</u>	<u>54,797</u>	<u>57,137</u>		Total Personnel Services	<u>59,859</u>
MATERIALS AND SERVICES					
305	445	600	520	2001 Meetings, Travel & Memberships	600
250	820	300	520	2003 Publications	300
0	0	50	520	2102 Telephone	0
135	0	3,500	520	2114 Special Counsel	15,200
12	0	100	520	2205 Office Supplies	100
<u>702</u>	<u>1,265</u>	<u>4,550</u>		Total Materials and Services	<u>16,200</u>
<u>44,138</u>	<u>56,063</u>	<u>61,687</u>		TOTAL CITY ATTORNEY	<u>76,059</u>

CITY HALL

Program 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, cable services, 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 within the Parks budget.

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				MATERIALS AND SERVICES	
49,331	52,274	44,000	520 2101	Utilities	44,000
6,435	3,576	4,500	520 2102	Telephone	4,970
27,929	28,040	29,000	520 2108	Contractual	29,000
2,476	2,916	2,750	520 2225	Janitorial Supplies	3,000
9,630	11,105	11,500	520 2235	Office Furniture	5,000
16,457	20,241	25,000	520 2309	Building & Grounds Maintenance	20,000
112,258	118,151	116,750		Total Materials and Services	105,970
112,258	118,151	116,750		TOTAL CITY HALL	105,970

COMMUNITY CONTRIBUTIONS

Program Description

The Community Contributions Department sets aside expenditures approved by Council to support various community groups. Over the past ten years the amount provided to community groups has averaged 33% of the total State Revenue Sharing funds received from the State of Oregon.

The highest percentage allocated to the community groups was \$64,240 in FYE 11, 54% of the total revenue received. The lowest amount allocated was \$17,500 in FYE 05, 19% of the total revenue received.

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. The amount budgeted this fiscal year is 31% of the anticipated revenue.

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				MATERIALS AND SERVICES	
				Community Contributions	26,000
10,000	10,000	10,000	520 2416	SWOYA Boys and Girls Club (contract)	12,500
10,000	0	0	520 2417	Bay Area Senior Activity Center	0
8,000	8,500	9,000	520 2418	T.H.E. House (Temporary Help in Emergency)	0
4,000	4,000	4,000	520 2419	Coos County Retired & Senior Vol. Program (RSVP)	0
6,000	6,000	6,000	520 2420	Coos County Area Transit Service District (CCAT)	0
4,264	3,076	3,300	520 2421	Women's Safety and Resource Center	0
3,000	1,924	3,000	520 2422	Neighbor to Neighbor Comm Dispute Resolution Ctr	0
0	0	0	520 2423	SMART (Start Making a Reader Today)	0
5,000	5,000	5,000	520 2424	Bob Belloni Ranch, Inc.	0
0	1,500	1,600	520 2425	Mental Health Association of SW OR	0
2,500	0	0	520 2426	Pregnancy Resource Center	0
4,500	5,000	5,000	520 2427	Coos Bay Public Schools Maslow Project	0
0	0	0	520 2428	Egyptian Theatre	0
0	0	500	520 2429	Bay Area First Step	0
0	2,000	2,000	520 2430	Southwestern Oregon Veterans Outreach (SOVO)	0
0	1,000	900	520 2431	Oregon Coast Community Action (CASA)	0
6,976	0	0	520 2432	Choshi Sister City Tsunami	0
0	0	5,000	520 2433	Star of Hope Activity Center, Inc.	0
<u>64,240</u>	<u>48,000</u>	<u>55,300</u>		Total Materials and Services	<u>38,500</u>
<u>64,240</u>	<u>48,000</u>	<u>55,300</u>		TOTAL COMMUNITY CONTRIBUTIONS	<u>38,500</u>

City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Community Contributions Department 180 Worksheet

Notation 1:

State Revenue Sharing: Over the past ten years the community contributions have averaged 32% of the total funds received from the state for revenue sharing. The highest percentage was in FYE 11 at 54% (\$64,240) and the lowest was in FYE 05 at 19% (\$17,500).

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Grants requests received from	Requests
0	0	500	Bay Area First Step	0
10,000	0	0	Bay Area Senior Activity Center	0
10,000	10,000	10,000	Boys and Girls Club (by contract with possible amendment)	12,500
5,000	5,000	5,000	Bob Belloni Ranch, Inc.	5,000
6,976	0	0	Choshi Sister City Tsunami	0
6,000	6,000	6,000	Coos County Area Transit Service District (CCAT)	6,000
4,500	5,000	5,000	Coos Bay Public Schools Maslow Project	0
4,000	4,000	4,000	Coos County Retired & Senior Vol. Program (RSVP)	4,000
0	0	0	Egyptian (Urban Renewal Agency)	0
0	1,500	1,600	Mental Health Association of SW OR	1,500
3,000	1,924	3,000	Neighbor to Neighbor Comm Dispute Resolution Ctr	3,000
0	1,000	900	Oregon Coast Community Action (CASA)	1,000
2,500	0	0	Pregnancy Resource Center	0
0	0	0	SMART (Start Making a Reader Today)	4,000
0	0	0	South Coast Veterans Association Network (SCVAN)	5,000
0	2,000	2,000	Southwestern Oregon Veterans Outreach (SOVO)	3,000
0	0	5,000	Star of Hope Activity Center, Inc.	0
8,000	8,500	9,000	T.H.E. House (Temporary Help in Emergency)	0
4,264	3,076	3,300	Women's Safety and Resource Center	3,500
64,240	48,000	55,300	Total	48,500

NON DEPARTMENTAL

Program Description

The Non Departmental budget accounts for the expenditures to provide centralized services to all of the General Fund departments. The Personnel Services expenses are those of the mechanics providing vehicle maintenance service to the vehicles utilized by personnel funded through the General Fund.

The Materials and Services line items provide for the common expenses to the General Fund departments such as the internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, VISA merchant fees, banking 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 into an internal service fund 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.

The Non Departmental department also helps staff achieve the following City Goals:

City Goal: Finance

- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Activities Aimed at Achieving Goal Priorities:

- Provide financial statements to keep the Council actively involved in monitoring fiscal health of the City.
- Maintain financial rating.
- Comply with general accepted accounting principles.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: .99 employee

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
PERSONNEL SERVICES					
39,704	42,664	44,321	510 1001	Salaries	45,607
0	603	2,217	510 1002	Overtime	2,281
5,127	6,241	6,800	510 1003	P.E.R.S.	7,429
2,928	3,204	3,562	510 1004	Social Security	3,664
7,311	5,577	6,756	510 1005	Employee Insurance	7,030
0	0	221	510 1006	Unemployment	220
859	1,265	1,670	510 1007	Workers' Compensation	1,689
29	15	16	510 1008	City Council Volunteer W/Compensation	16
<u>55,958</u>	<u>59,569</u>	<u>65,563</u>		Total Personnel Services	<u>67,936</u>
MATERIALS AND SERVICES					
16,350	13,157	12,900	520 2004	Permits, License, & Fees	15,000
17,667	0	20,000	520 2112	Storm/flood Damage Repairs	20,000
14,014	18,971	16,400	520 2116	Internet Costs	17,000
95,194	76,785	130,887	520 2120	Property/Liability/Auto Insurance	128,600
2,500	2,500	1,100	520 2121	Insurance Deductible	1,000
842	1,708	2,830	520 2122	Duplicating/Printing	2,830
1,398	2,092	1,750	520 2302	Postage/Machine Rental	2,095
7,092	982	5,000	520 2320	Library Building Maintenance	7,500
1,617	608	600	520 2412	Health & Safety (OSHA)	600
0	35,630	0	520 2413	Health Promotions Comm/CIS	0
0	1,228	1,500	520 2500	Bad Debts Expense	1,500
<u>156,674</u>	<u>153,660</u>	<u>192,967</u>		Total Materials and Services	<u>196,125</u>
CAPITAL OUTLAY					
0	106,493	50,000	530 3005	Library Fire	0
<u>0</u>	<u>106,493</u>	<u>50,000</u>		Total CAPITAL OUTLAY	<u>0</u>
<u>212,632</u>	<u>319,722</u>	<u>308,530</u>		TOTAL NON-DEPARTMENTAL	<u>264,061</u>

OTHER FINANCING USES AND OTHER EXPENDITURES DEPARTMENT

Program Description

The Other Financing Uses and Other Expenditures Department is the mechanism to transfer funds from or through the General Fund to other funds. The Gas Tax Fund and Hotel/Motel Fund have required a transfer of revenue to fund the services budgeted. 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 Revenue Bond Fund transfer is the debt service payment from the General Fund to the Urban Renewal Agency for the City Hall Seismic loan for the \$600,000. The Major Capital Reserve Fund transfer is a transfer of a portion of the funds received from ORCA for the use of the City's infrastructure to provide fiber to the North Spit.

The Special Payments section provides a loan to the Jurisdictional Exchange Fund for debt service payments. The interest rate on the \$4.8 million fund balance does not provide sufficient revenue for the debt service payments. This will be the final payment.

The Debt Service section provides the accounting for the du jour financing (loan 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 and are funds set aside to fund the General Fund departments the first part of FYE 15 until the tax payments are received in November.

The activities of this department meet the generally accepted accounting principles of centralizing and accounting for risk financing activities through the General Fund.

This budget helps staff achieve the following City Goals:

City Goal: Finance

- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Activities Aimed at Achieving Goal Priorities:

- Provide financial statements to keep the Council actively involved in monitoring fiscal health of the City.
- Long range revenue and expenditure forecasting.
- Maintain solvency, liquidity, and leverage measures.
- Develop reserve and investment policy.
- Maintain financial rating.

City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				TRANSFERS	
80,119	175,000	188,972	550	5000 Gas Tax Fund	24,982
151,759	127,696	148,503	550	5005 Hotel/Motel Fund	171,474
0	298,808	0	550	5012 Wastewater Fund	0
0	64,298	0	550	5017 Building Codes Fund	0
59,437	0	0	550	5020 Technology Reserve Fund	0
80,000	155,000	99,207	550	5021 Rainy Day Fund	88,843
0	101,000	129,375	550	5023 General Obligation Redemption Bond Fund	0
40,734	0	0	550	5025 Police Public Safety Fund	0
0	0	66,000	550	5026 Revenue Bond Fund CH Seismic Payment	65,400
22,052	0	0	550	5030 Fire Public Safety Fund	0
0	600,000	600,000	550	5035 Major Capital Reserve Fund	25,000
434,101	1,521,802	1,232,057		Total Transfers Out	375,699
				SPECIAL PAYMENTS	
0	0	118,098	555	1001 Jurisdictional Exchange Special Payments FYE 14	58,506
0	0	118,098		Total Special Payments	58,506
				DEBT SERVICE	
2,294,426	728,083	380,137	560	6003 URA Du Jour Financing (Loan-Empire)	350,180
0	829,581	355,834	560	6003 URA Du Jour Financing (Loan-Downtown)	56,446
2,294,426	1,557,664	735,971			406,626
				CONTINGENCY	
0	0	650,000	560	6001 Contingency	400,000
3,968,257	3,553,724	859,036	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	493,669
6,696,784	6,633,190	3,595,162		TOTAL OTHER FINANCING USES	1,734,500
7,822,256	7,859,475	4,951,018		TOTAL GENERAL GOVERNMENT	3,047,260

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 provides leadership to Police Department personnel as it relates to the enforcement of Federal and State laws as well as City Municipal Codes.

Police Operations delivers direct law enforcement and investigative services to the community. Police officers handle over twenty thousand calls for law enforcement services each year. Nearly five thousand 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: South Coast Interagency Narcotics Team; Traffic Crash Investigation Team; Major Crime and Incident Team; Family Violence Council; Emergency Response Team (SWAT); Senior's with Disabilities Multi-Disciplinary Team; and Child Advocacy Multi-Disciplinary Team.

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 and Coquille and at the Coquille Tribal Housing service areas. Annually they process more than 33,000 calls for emergency services.

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.

2013-2014 Goals

This budget was prepared in line with the following current goals of the City Council.

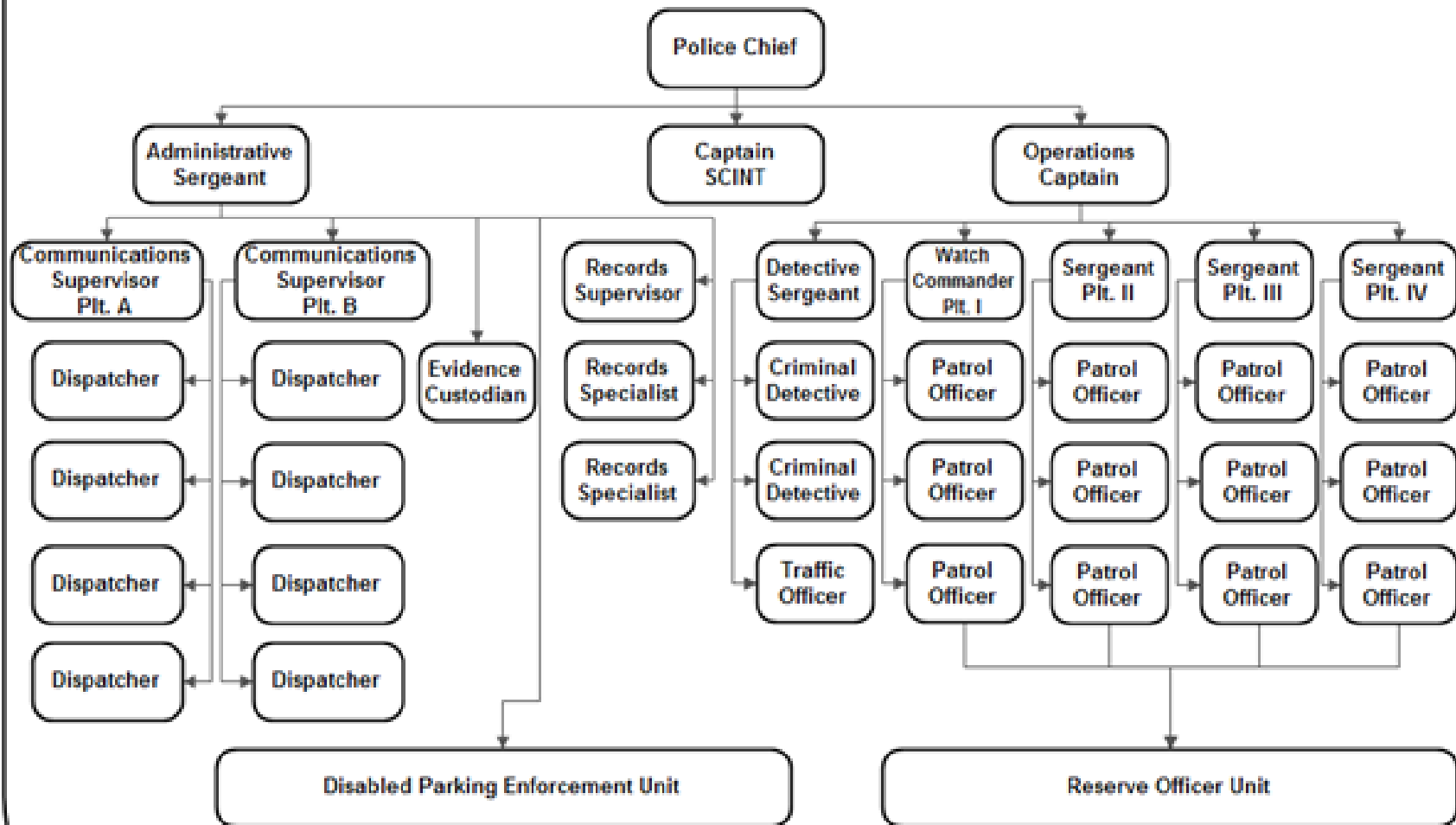
- Maintain Police Department staffing levels to adequately provide core services to the citizens.
- Ensure that Coos Bay Police Department personnel are provided with the most efficient equipment and quality training that is available.
- Continue on-going neighborhood/business based partnerships in an effort to create a safe and peaceable city in which to live, work, and visit.
- Continue to explore consolidation options to increase efficiency as well as cost savings measures with all stake holders.

Budgeted Departmental Personnel Expenses

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 28.15 employees; Codes Enforcement .65 employee; Police Communications 8.00 employees; and 9-1-1 2.00 employees.

Coos Bay Police Department Organizational Chart



**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Police Administration Division 240**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
PERSONNEL SERVICES					
1,769,992	1,916,792	2,008,269	510	1001	Salaries 2,042,777
202,416	196,636	226,222	510	1002	Overtime 236,478
310,443	392,405	419,753	510	1003	P.E.R.S. 481,861
149,079	157,437	171,085	510	1004	Social Security 174,031
437,621	347,867	397,194	510	1005	Employee Insurance 417,954
0	0	32,350	510	1006	Unemployment 32,350
42,438	55,671	84,032	510	1007	Worker's Compensation 83,141
1,787	1,240	1,729	510	1008	Volunteer Worker's Compensation 2,106
2,913,776	3,068,049	3,340,634			Total Personnel Services 3,470,698
MATERIALS AND SERVICES					
2,905	3,231	3,500	520	2001	Meetings, Travel & Memberships 3,500
33,028	34,052	33,000	520	2005	Training 33,000
16,572	11,872	17,000	520	2102	Telephone 17,000
3,387	1,204	3,000	520	2106	Recruitment Expense 3,000
3,203	1,356	5,500	520	2107	Police Reserves 5,500
2,480	5,629	8,500	520	2108	Contractual 13,500
612	1,399	1,500	520	2109	Health Screenings 1,500
7,613	7,883	8,000	520	2122	Duplicating 3,750
4,148	4,259	5,000	520	2123	Printing 5,000
2,009	520	2,100	520	2201	Uniform Allowance 2,100
8,516	6,482	12,050	520	2202	New Uniforms 12,050
5,601	5,751	6,000	520	2205	Office Supplies 6,000
4,647	3,742	5,000	520	2206	Postage 5,000
8,021	10,637	13,750	520	2209	Ammunition and Supplies 13,750
5,861	3,671	7,000	520	2212	Dog Care 7,000
11,019	10,380	12,600	520	2213	Safety Supplies 12,600
1,228	2,193	2,000	520	2217	Evidence Materials 4,000
69,086	77,816	77,000	520	2228	Peteroleum Products 80,850
2,239	6,873	7,500	520	2303	Equipment Repairs 7,500
4,135	0	12,000	520	2304	Equipment Maintenances Contracts 12,000
20,221	22,937	30,000	520	2308	Automotive Parts 30,000
817	617	1,000	520	2406	Special Investigations 1,000
0	250	1,500	520	2407	Reimbursables 1,500
789	0	3,562	520	2409	Crime Prevention Materials 2,500
0	9,405	35,538	520	2440	DUII Impact Activities - Assigned 35,538
0	1,681	3,000	520	2441	Bulletproof Grant 3,000
0	12,504	17,049	520	2442	Canine - Assigned 15,000
0	0	2,998	520	2443	Range - Assigned 3,500
218,137	246,345	336,647			Total Materials and Services 340,638
3,131,913	3,314,394	3,677,281			TOTAL POLICE OPERATIONS 3,811,336

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**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Police Communications Division 242**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
404,693	431,173	449,873	510	1001 Salaries	463,793
14,189	13,138	35,990	510	1002 Overtime	37,104
66,128	76,895	87,857	510	1003 P.E.R.S.	102,198
32,515	32,820	37,168	510	1004 Social Security	38,324
105,484	97,991	119,776	510	1005 Employee Insurance	121,743
0	2,287	6,324	510	1006 Unemployment	6,324
720	1,133	1,518	510	1007 Worker's Compensation	1,570
<u>623,729</u>	<u>655,437</u>	<u>738,506</u>		Total Personnel Services	<u>771,056</u>
				MATERIALS AND SERVICES	
518	240	500	520	2001 Meetings, Travel & Memberships	500
1,625	1,978	5,000	520	2005 Training	5,000
6,090	6,090	6,500	520	2104 CADS/RMS	6,500
2,171	1,897	2,500	520	2303 Equipment Repairs	2,500
2,551	623	2,500	520	2410 Chaplain/Volunteer Program	2,500
<u>12,955</u>	<u>10,828</u>	<u>17,000</u>		Total Materials and Services	<u>17,000</u>
<u>636,684</u>	<u>666,266</u>	<u>755,506</u>		TOTAL POLICE COMMUNICATIONS	<u>788,056</u>

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Codes Enforcement Division 243**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
30,156	27,381	30,649	510 1001	Salaries	31,260
4,397	5,378	6,020	510 1003	P.E.R.S.	7,099
2,044	2,058	2,345	510 1004	Social Security	2,391
4,215	6,843	8,228	510 1005	Employee Insurance	8,663
0	0	163	510 1006	Unemployment	163
(17)	21	121	510 1007	Worker's Compensation	580
40,795	41,681	47,526		Total Personnel Services	50,156
				MATERIALS AND SERVICES	
110	60	250	520 2001	Meetings, Travel & Memberships	250
0	458	500	520 2005	Training	500
1,073	377	10,000	520 2108	Nuisance Abatement	10,000
0	0	15,000	520 2109	Hearings Officer	15,000
0	0	200	520 2201	Uniforms	200
1,183	895	25,950		Total Materials and Services	25,950
41,978	42,576	73,476		TOTAL CODES ENFORCEMENT	76,106
				TOTAL POLICE DEPARTMENT	4,675,498
3,810,575	4,023,235	4,506,263			

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. Lieutenants and Firefighters/Engineers provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to 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.

The department performs a number of routine functions including testing and/or maintenance of apparatus, hydrants, hose, fire safety inspections, buildings and equipment; training in routine and emergency operations, and provision of safety equipment and materials. A number of community based education and enhancement programs are conducted by the

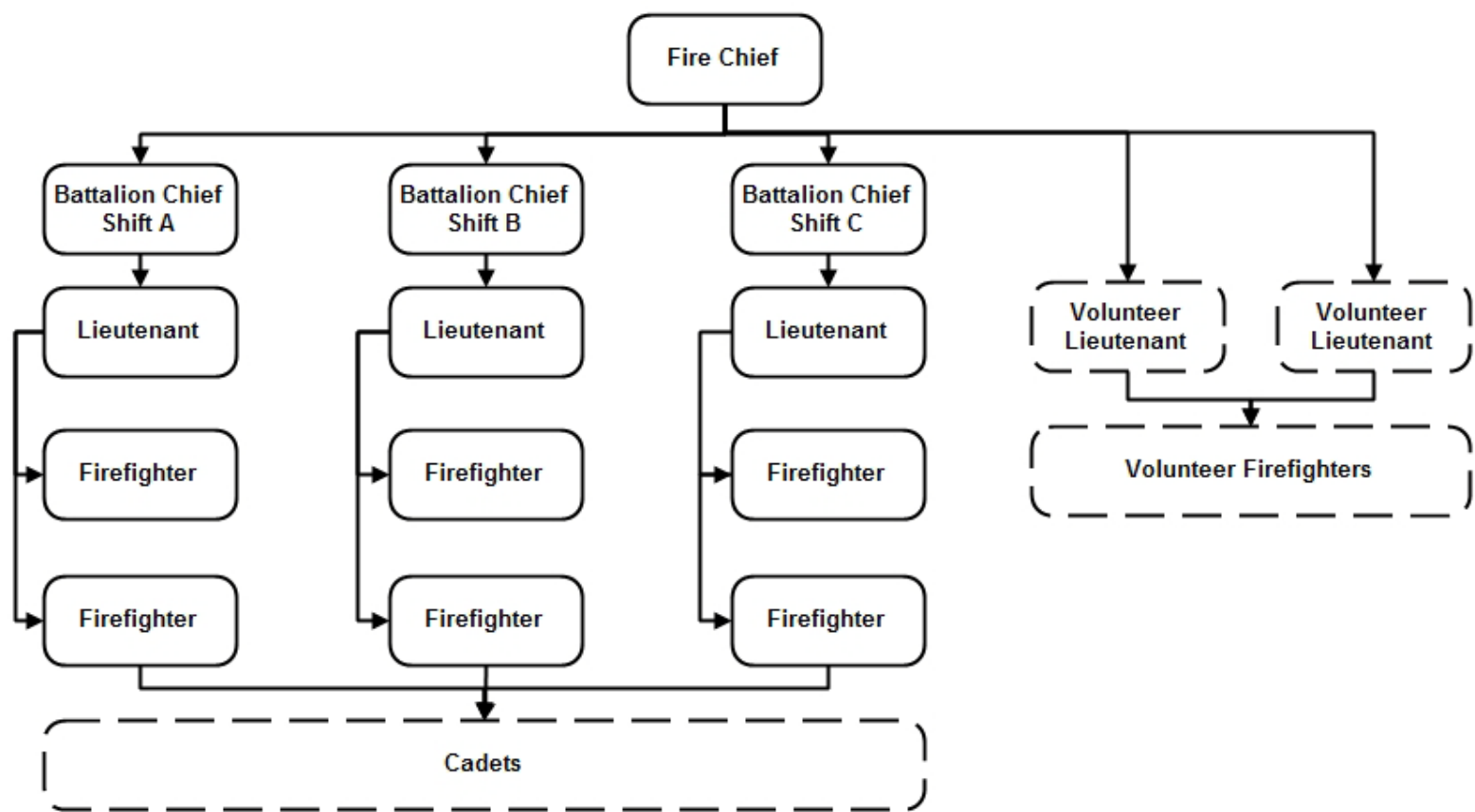
department including a community based fire prevention program, a juvenile fire setter program, a regional chaplain program, school based fire/safety programs, and is responsible for citywide safety program administration.

2013-2014 Goals

1. Maintain current staffing levels to adequately provide core services to the citizens.
2. Pursue additional grant funding for equipment and training.
3. Present public classes on the City's emergency response and preparedness plan.
4. Update and maintain the City's emergency response and preparedness plan.

FTE by allocation: 16.00 employees

Coos Bay Fire Department Organizational Chart



**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Fire Department 261**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
1,205,248	1,269,311	1,310,516	510 1001	Salaries	1,319,204
83,667	102,683	90,000	510 1002	Overtime	90,000
208,195	262,941	267,425	510 1003	P.E.R.S.	309,903
97,279	103,470	107,141	510 1004	Social Security	107,812
203,923	199,440	222,445	510 1005	Employee Insurance	269,796
7,560	0	12,400	510 1006	Unemployment	12,400
29,573	38,147	57,696	510 1007	Workers' Compensation	52,256
10,827	5,563	14,407	510 1008	Volunteer Workers' Compensation	17,264
155	167	600	510 1010	ORS 243 Vol FF Life Insurance	600
<u>1,846,427</u>	<u>1,981,723</u>	<u>2,082,630</u>		Total Personnel Services	<u>2,179,235</u>
				MATERIALS AND SERVICES	
2,552	1,670	4,400	520 2001	Meetings, Travel & Memberships	4,100
17,467	13,843	15,000	520 2005	Training	15,000
21,464	24,424	22,000	520 2101	Utilities	22,000
8,015	7,246	8,560	520 2102	Telephone	9,000
440	0	1,500	520 2106	Recruitment Expense	1,000
1,065	3,079	6,100	520 2108	Contractual	3,000
41,000	41,000	41,000	520 2109	Contractual-Volunteers	41,000
1,446	1,842	3,000	520 2122	Duplicating	3,000
1,241	2,648	2,000	520 2123	Printing	2,000
8,664	6,619	9,000	520 2202	New Uniforms	9,300
13,721	13,994	17,000	520 2203	Fuel Oil	17,000
2,661	2,459	3,200	520 2205	Office Supplies	3,000
529	390	800	520 2206	Postage	500
4,380	3,169	6,500	520 2207	Special Department Supplies	5,000
176	0	0	520 2210	Photographic Supplies	0
18,003	17,946	23,000	520 2213	Personal Safety Equipment	23,790
3,154	1,575	7,000	520 2218	Emergency Medical Supplies	5,000
4,384	3,245	4,500	520 2221	Fire Prevention Materials	4,500
2,811	834	5,000	520 2223	Health Screenings	4,000
3,644	4,178	4,000	520 2225	Janitorial Supplies	4,500
4,501	4,531	7,150	520 2228	Peteroleum Products	5,500
13,328	16,037	17,600	520 2230	Diesel Motor Fuel	18,000
16,953	18,640	22,000	520 2303	Equipment Repair/Replacement	22,000
1,410	1,179	1,900	520 2306	Ladder Testing	1,500
13,835	15,640	24,000	520 2308	Automotive Parts	24,000

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Fire Department 261**

Fire Department 261 (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
12,856	15,279	19,500	520 2309	Building & Plant Maintenance	19,500
0	4,345	500	520 2310	Memorial Bricks	1,000
0	9,595	14,532	520 2311	Fire Grant	10,000
12,316	8,559	6,500	520 2315	Fire Hydrant Maintenance	6,500
232,016	243,966	297,242		Total Materials and Services	284,690
<u>2,078,443</u>	<u>2,225,689</u>	<u>2,379,872</u>		TOTAL FIRE DEPARTMENT	<u>2,463,925</u>
<u>5,889,018</u>	<u>6,248,924</u>	<u>6,886,135</u>		TOTAL PUBLIC SAFETY	<u>7,139,423</u>

City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Public Works and Development Administration Department 300
Merged with PW Engineering FYE 14

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
25,828	27,914	29,002	510 1001	Salaries	0
0	1	126	510 1002	Overtime	0
3,400	4,086	4,257	510 1003	P.E.R.S.	0
1,927	2,055	2,230	510 1004	Social Security	0
5,286	4,962	5,288	510 1005	Employee Insurance	0
0	0	509	510 1006	Unemployment	0
(37)	37	451	510 1007	Workers' Compensation	0
0	3	6	510 1008	Volunteer Worker's Compensation	0
36,404	39,058	41,869		Total Personnel Services	0
				MATERIALS AND SERVICES	
1,177	1,813	1,500	520 2001	Meetings, Travel & Memberships	0
0	192	300	520 2003	Publications	0
581	1,463	1,500	520 2005	Training	0
1,525	527	1,750	520 2102	Telephone	0
1,767	2,269	2,250	520 2105	Advertising	0
4,164	5,492	3,500	520 2108	Contractual	0
1,546	2,357	3,000	520 2122	Duplicating	0
212	197	500	520 2123	Printing	0
1,477	1,829	2,300	520 2205	Office Supplies	0
2,598	3,118	4,000	520 2206	Postage	0
250	0	0	520 2208	Miscellaneous	0
2,427	492	1,300	520 2216	Small Equipment	0
1,908	1,975	1,800	520 2224	Data Processing Supplies	0
462	515	720	520 2228	Petroleum Products	0
0	80	300	520 2303	Equipment Repairs	0
101	2,671	1,000	520 2308	Automotive Parts	0
20,195	24,990	25,720		Total Materials and Services	0
56,599	64,048	67,589		TOTAL PWD ADMINISTRATION	0

COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

The Community Development budget includes funding for planning and zoning related activities provided by the new Department, including personnel costs. The Community Development Department provides professional planning assistance to the public, City Council, the Design Review Committee, the Planning Commission and staff. The Department staff provides prompt and consistent responses to inquiries from citizens, elected officials, commission members and developers.

Department staff reviews submitted plans and applications for compliance with the requirements of the Land Development Ordinance 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. Department staff also recommends changes to streamline and simplify City review processes and provide services that are increasingly responsive to citizens.

This year's budget includes funding for consultant work for any work necessary to update the comprehensive plan.

2013/2014 Goals

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

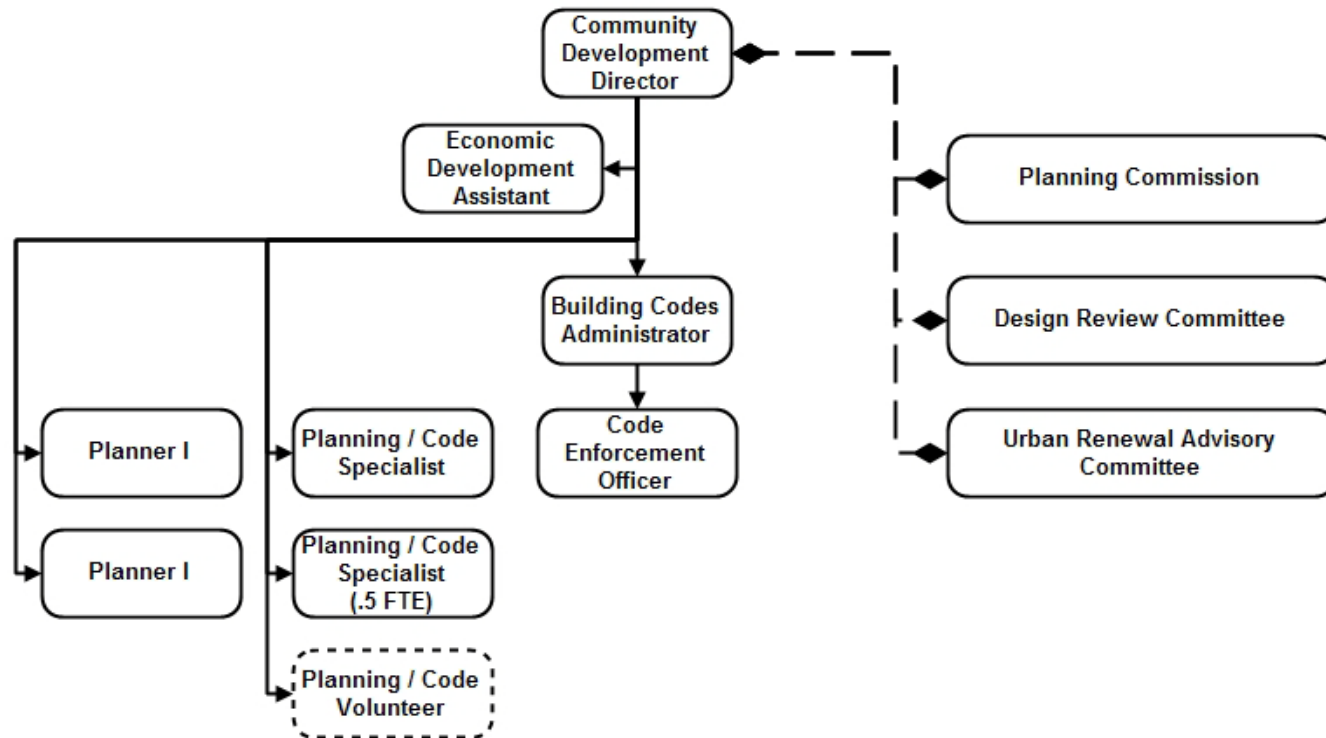
Educate, cultivate, and encourage public participation in city government.

- Make as needed revisions to the Comprehensive Plan and the Land Development Ordinance.
- Implement Empire design standards
- Develop Downtown design standards.
- Adopt Wind Energy Conversion System Ordinance
- Provide training for Planning Commission members

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 2.43 employees

Community Development Department Organizational Chart



City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Community Development Department 301

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
134,283	134,844	167,371	510 1001	Salaries	139,147
0	3	1,351	510 1002	Overtime	337
22,198	27,305	37,532	510 1003	P.E.R.S.	31,484
10,541	10,684	15,154	510 1004	Social Security	10,736
22,589	24,189	34,773	510 1005	Employee Insurance	37,647
0	0	2,889	510 1006	Unemployment	2,767
200	82	685	510 1007	Workers' Compensation	592
<u>189,811</u>	<u>197,107</u>	<u>259,755</u>		Total Personnel Services	<u>222,710</u>
				MATERIALS AND SERVICES	
160	498	550	520 2001	Meetings, Travel & Memberships	1,425
0	0	0	520 2003	Publications	150
42	410	750	520 2005	Training	1,625
0	0	0	520 2102	Telephone	500
0	0	0	520 2105	Advertising	900
2,161	3,681	20,000	520 2108	Contractual	20,000
0	0	0	520 2122	Duplicating	2,100
0	0	0	520 2123	Printing	250
0	0	0	520 2205	Office Supplies	1,380
0	0	0	520 2206	Postage	1,750
0	23	450	520 2216	Small Equipment	800
0	0	0	520 2224	Data Processing Supplies	500
0	0	100	520 2228	Petroleum Products	750
0	0	100	520 2303	Equipment Repairs	100
33	125	100	520 2308	Automotive Parts	100
73	17	100	520 2417	Planning Commission	150
13	0	100	520 2419	Design Review Committee	100
<u>2,482</u>	<u>4,753</u>	<u>22,250</u>		Total Materials and Services	<u>32,580</u>
<u>192,293</u>	<u>201,861</u>	<u>282,005</u>		TOTAL COMMUNITY DEVELOPMENT	<u>255,290</u>

City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
DCLD/Coastal Implementation Grant Department 302

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
16,000	16,000	16,000	510	1011	
16,000	16,000	16,000			
				PERSONNEL SERVICES	
				Salary Transfers	14,400
				Total Personnel Services	14,400
16,000	16,000	16,000			
				TOTAL DCLD/COASTAL IMPL. GRANT	14,400

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – ENGINEERING

Program Description

The Engineering Division budget includes personnel expenses for a portion of the Engineering staff. Contractual expenses are to cost share transferring permit tracking data from old software program that is no longer maintained by the developer.

Engineering services provided include surveying and limited 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.

This division assists all city departments in the areas of engineering, surveying, drafting, and map creation. Significant assistance is given to the general public in understanding the relationship between city services, right-of-way and private property interactions.

This division also fields citizen concerns regarding right-of-ways. These issues are prioritized with high priority placed on fire, life, and safety issues. Response times for other concerns are processed as time is available. In an effort to streamline this process as much as possible, the

Administration staff performs the intake of the concerns that can be resolved by the city and matches the person calling with the correct agency to address their concern.

2013/2014 Goals

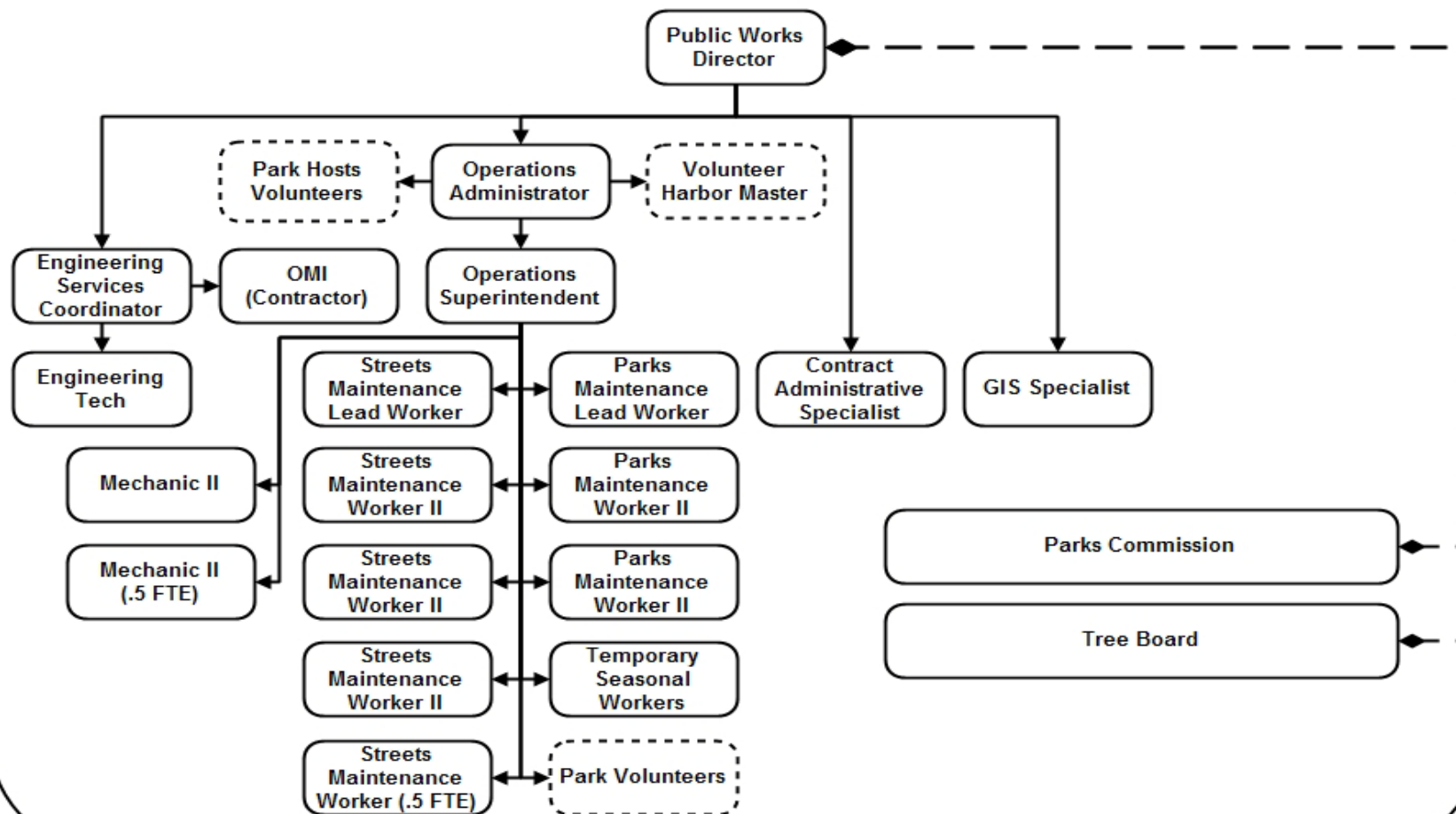
Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens

- Ensure successful design and construction of planned road, sanitary and storm water improvements.
- Address emergency sanitary sewer and storm water infrastructure repairs as they occur.
- Continue to update the geographic information system.
- Provide timely assistance to citizens for problem resolution.
- Oversee successful design and construction of various URA projects.

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: .99 employees

Public Works Department Organizational Chart



City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
Public Works Admin/Engineering Department 305

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
22,600	56,401	39,270	510 1001	Salaries	69,079
0	0	401	510 1002	Overtime	553
2,614	6,700	5,797	510 1003	P.E.R.S.	10,958
1,723	4,199	3,038	510 1004	Social Security	5,327
1,840	10,872	6,104	510 1005	Employee Insurance	11,646
0	0	1,467	510 1006	Unemployment	1,961
833	1,544	1,794	510 1007	Workers' Compensation	2,201
0	0	0	510 1008	Volunteer Worker's Compensation	5
29,610	79,716	57,871		Total Personnel Services	101,729
				MATERIALS AND SERVICES	
127	267	2,000	520 2001	Meetings, Travel & Memberships	1,875
0	0	0	520 2003	Publications	150
55	200	600	520 2004	Permits, Licenses & Fees	200
82	560	1,000	520 2005	Training	1,125
0	0	0	520 2102	Telephone	500
0	0	0	520 2105	Advertising	1,350
3,264	248	4,000	520 2108	Contractual	6,000
0	0	0	520 2122	Duplicating	900
0	0	0	520 2123	Printing	250
266	150	250	520 2201	Uniform Allowance	450
0	0	0	520 2205	Office Supplies	920
0	0	0	520 2206	Postage	1,750
0	0	0	520 2216	Small Equipment	650
0	0	0	520 2224	Data Processing Supplies	1,500
155	511	1,200	520 2228	Petroleum Products	1,040
79	64	500	520 2231	Small Equipment	300
0	0	400	520 2303	Equipment Repairs	500
547	74	1,000	520 2308	Automotive Parts	1,250
4,575	2,073	10,950		Total Materials and Services	20,710
34,185	81,790	68,821		TOTAL PW ADMIN/ENGINEERING	122,439

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – PARKS

Program 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 the boiler and filtration system and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers, inmates, 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 that focus primarily on the downtown areas. The Building and Ground Maintenance line item includes funds for heating the Scout Cabin. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance.

2013/2014 Goals

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

- Implement Parks Master Plan as funding allows.
- Continue to implement formalized park inspection and safety evaluation program.

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 2.01 employees

City of Coos Bay 2013-2014 Budget

Expenditures General Fund 01

Public Works Parks Department 306

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				PERSONNEL SERVICES	
19,085	76,458	99,236	510 1001	Salaries	99,789
199	3,490	4,263	510 1002	Overtime	4,190
2,731	12,693	18,072	510 1003	P.E.R.S.	18,742
1,391	5,880	7,922	510 1004	Social Security	7,956
4,384	16,372	24,182	510 1005	Employee Insurance	24,980
0	0	524	510 1006	Unemployment	499
777	3,789	9,140	510 1007	Workers' Compensation	8,706
1,756	940	2,222	510 1008	Volunteer Worker's Compensation	2,084
30,323	119,621	165,561		Total Personnel Services	166,946
				MATERIALS AND SERVICES	
4	416	1,000	520 2001	Meetings, Travel & Memberships	1,000
1,773	2,570	2,500	520 2004	Permits, Licenses & Fees	2,500
0	1,501	1,500	520 2005	Training	1,500
14,598	14,439	18,000	520 2101	Utilities	16,000
577	666	425	520 2102	Telephone	425
1,141	4,146	4,000	520 2108	Contractual	4,000
45,975	45,430	40,000	520 2112	Litter Patrol and Beautification	40,000
218	0	825	520 2201	Uniform Allowance	825
432	1,056	700	520 2213	Safety Supplies	1,000
5,895	7,758	6,000	520 2225	Janitorial Supplies	6,000
5,016	12,926	7,500	520 2228	Petroleum Products	15,000
1,794	2,903	2,000	520 2231	Small Equipment	3,000
907	1,299	2,000	520 2303	Equipment Repair	2,000
180	269	20,000	520 2307	Concrete, Asphalt & Gravel	20,000
4,566	3,758	3,000	520 2308	Automotive Parts	3,000
28,877	43,901	45,000	520 2309	Building & Grounds Maintenance	45,000
265	3,417	3,000	520 2311	Ed Lund Maintenance	0
4,338	4,047	15,000	520 2313	Boat Ramps Maintenance	22,500
57,090	70,560	80,000	520 2414	Pool Operation - Mingus Pool	80,000
0	0	3,000	520 2416	Scout Cabin	0
9,229	0	0	520 2415	Ford Family Foundation Expense	0
182,875	221,062	255,450		Total Materials and Services	263,750
				CAPITAL OUTLAY	
30,000	0	0	530 3010	Coos Art Museum Elevator	0
33,153	0	0	530 3016	City Dock Dump Pump Station	0
63,153	0	0		Total Capital Outlay	0
276,351	340,683	421,011		TOTAL PW PARKS DEPARTMENT	430,696

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
ODF&W Department 312**

Abolished in FYE 2013

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14	Committee Approved 2013-14	Council Adopted 2013-14
				MATERIALS AND SERVICES			
0	0	100	520	2102 Telephone	0	0	0
0	0	300	520	2122 Duplicating	0	0	0
0	0	100	520	2206 Postage	0	0	0
0	0	500		Total Materials and Services	0	0	0
0	0	500		TOTAL ODF&W	0	0	0

**City of Coos Bay 2013-2014 Budget
Expenditures General Fund 01
CBNBWB Special Water Project IFA 2010 Department 313**

Abolished in FYE 2014

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14	Committee Approved 2013-14	Council Adopted 2013-14
				MATERIALS AND SERVICES			
354,502	3,877,081	3,600,000	520	2999 CBNBWB Series 2010 Expenditures	0	0	0
354,502	3,877,081	3,600,000		Total Materials and Services	0	0	0
				TOTAL CBNBWB Special Water Project IFA 2010	0	0	0
929,930	4,581,463	4,455,926		TOTAL PUBLIC WORKS AND COMMUNITY DEVELOPMENT	822,826	822,826	822,826
14,641,203	18,689,862	16,293,079		TOTAL GENERAL FUND EXPENDITURES	11,009,508	11,009,508	11,009,508

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE

Program 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 supervises inmate work crews involved in brush clearing or garbage pick-up along city streets. Staff maintains the street signs working with engineering staff to insure city maps reflect current signage. Staff also lay all thermoplastic crosswalks and parking lines, paint some street legends, and coordinate 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.

Staff has participated in construction projects in other departments including assisting CH2M Hill staff by blocking and flagging streets for sewer repairs. As a public service and as staffing has allowed, staff has used city equipment to dig out sidewalks prior to replacement work paid for by adjacent property owners.

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 the City. There are approximately 80 vehicles and pieces of heavy equipment.

Staff also assists maintaining and repairing tools for all departments and fabricating needed fixtures as time and skills allow.

Streets and vehicle maintenance personnel provide support for several special events in the City such as the Memorial Day parade, Blackberry Arts Festival, Bay Area Fun Festival, and Clamboree. Overtime for these events are reflected in the Hotel/Motel Fund.

This year's budget includes a recommendation to supplement the Gas Tax fund with General Fund to maintain the existing level of service delivered by the Streets and Maintenance Division. Should the State's projection for the City's share of gas tax revenues materialize, the general fund supplement may be substantially less.

2013/2014 Goals

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

- Maintain the street infrastructure as funding allows.
- Implement repair plan for city maintained sidewalks.
- Repairs to failing streets as funding permits.

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.
FTE by allocation: 5.43 employees

**City of Coos Bay 2013-2014 Budget
State Gas Tax Resources Fund 2**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
<u>101,320</u>	<u>88,815</u>	<u>228,604</u>	300	0100 CARRYOVER BALANCE	<u>130,000</u>
				REVENUE FROM OTHER AGENCIES (000)	
<u>806,175</u>	<u>870,942</u>	<u>800,000</u>	340	0800 State Gas Tax	<u>870,000</u>
<u>806,175</u>	<u>870,942</u>	<u>800,000</u>		Total Revenue from Other Agencies	<u>870,000</u>
				USE OF MONEY AND PROPERTY	
<u>428</u>	<u>732</u>	<u>150</u>	350	0100 Interest	<u>800</u>
<u>428</u>	<u>732</u>	<u>150</u>		Total Use of Money & Property	<u>800</u>
				OTHER INCOME	
10,229	32,163	30,000	380	0100 Miscellaneous Revenue	10,000
<u>1,412</u>	<u>6,835</u>	<u>0</u>	380	0600 Equipment & Scrap Sales	<u>0</u>
<u>11,641</u>	<u>38,998</u>	<u>30,000</u>		Total Other Income	<u>10,000</u>
				TRANSFERS IN	
<u>80,119</u>	<u>175,000</u>	<u>188,972</u>	390	0800 General Fund	<u>24,982</u>
<u>80,119</u>	<u>175,000</u>	<u>188,972</u>		Total Transfers	<u>24,982</u>
<u>999,683</u>	<u>1,174,487</u>	<u>1,247,726</u>		TOTAL GAS TAX FUND REVENUE	<u>1,035,782</u>

**City of Coos Bay 2013-2014 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Council			Maintenance Department 320			
Actual 2010-11	Actual 2011-12	Adopted 2012-13	Acct. No.	EXPENDITURES (320)		Proposed 2013-14
				PERSONNEL SERVICES		
276,206	247,017	255,515	510	1001	Salaries	253,526
523	2,571	6,524	510	1002	Overtime	7,574
34,721	32,507	41,529	510	1003	P.E.R.S.	44,033
20,205	18,544	20,066	510	1004	Social Security	19,998
60,275	43,415	53,025	510	1005	Employee Insurance	57,589
1,290	2,242	6,004	510	1006	Unemployment	5,949
9,497	12,434	16,927	510	1007	Workers' Compensation	15,835
402,717	358,729	399,590		Total Personnel Services		404,504
MATERIALS AND SERVICES						
1,426	424	1,500	520	2001	Meetings, Travel & Memberships	1,500
617	1,162	750	520	2004	Permits, Licenses, Fees	1,000
566	1,955	2,000	520	2005	Training	2,000
9,257	13,226	13,000	520	2101	Utilities	13,000
1,648	2,127	1,500	520	2102	Telephone	1,500
56,620	23,666	9,904	520	2108	Contractual	12,000
5,512	9,329	14,878	520	2120	Insurance	14,878
32,356	38,143	38,000	520	2124	Traffic Signals	40,000
213,445	234,699	206,000	520	2125	Street Lights	210,000
16,493	15,558	18,000	520	2126	Street Lights-State Shared	18,000
1,472	1,790	3,100	520	2201	Uniform Allowance	3,100
399	571	800	520	2205	Office Supplies	800
2,288	2,830	2,300	520	2213	Safety Supplies	3,000
29,311	49,599	25,000	520	2222	Traffic Safety Supplies	30,000
376	413	1,000	520	2225	Janitorial Supplies	1,000
28,956	26,095	33,000	520	2228	Petroleum Products	35,000
407	3,522	45,500	520	2231	Small Equipment	15,500
1,285	1,293	1,300	520	2303	Equipment Repairs	2,000
75,463	102,980	236,000	520	2307	Concrete, Asphalt & Gravel	175,000
4,847	10,199	6,000	520	2308	Automotive Parts	6,000
5,065	7,193	6,000	520	2309	Building & Plant Maintenance	6,000
0	10,540	15,000	520	2310	Streetscape Maintenance	15,000
12,522	21,837	20,000	520	2316	Heavy Equipment Parts	25,000
500,331	579,154	700,532		Total Materials and Services		631,278
TRANSFERS OUT						
7,820	8,000	8,000	550	5006	Transfer to Bike/Pedestrian Path Fund	0
7,820	8,000	8,000		Total Transfers		0
0	0	139,604	560	6001	CONTINGENCY	0
88,815	228,604	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0
999,683	1,174,487	1,247,726		TOTAL GAS TAX EXPENDITURES		1,035,782

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – WASTEWATER

Program Description

Wastewater funds are used for the operation and maintenance of the City's sewer and storm water system. Operation of the City's sewer and storm water system is a public-private partnership between the City of Coos Bay and CH2M Hill. CH2M Hill provides services to collect, treat, and discharge the City's wastewater as permitted through DEQ and EPA. CH2M Hill also cleans and repairs lines, catch basins (minor repairs within their contractual limit), inspects lines manually and using video equipment, performs limited dike maintenance and flood control emergency work.

The City continues to have responsibility for major repairs and replacement of the system due to age, condition, changing technology, DEQ mandates, and EPA mandates. Infrastructure includes 26 pump stations, 74.3 miles of pipe, 2 wastewater treatment plants, and sludge disposal system. City staff maintains the Capital Improvements Plan that includes maintenance and rehabilitation projects. Each year city staff considers funding when determining priorities in the plan.

Portions of personnel expenses for staff involved in administration of the system are funded with wastewater revenues. These expenses are reflected in this budget.

This budget includes a transfer to the Wastewater Improvement Fund to serve as a working capital fund. Industry standards and good fiscal management, recommend 45 days of O&M

expenses in the line item Reserve for Future Expenditures.

These funds will be used as match for grants as well as for debt service for loans used in the design and construction of the DEQ mandated projects. These include the construction of Pump Station No. 4, final design for improvements to Plant #2, and other projects. Funds are also set aside toward the purchase of a replacement street sweeper.

This budget also includes a 6.5% rate increase to raise revenue for debt service of wastewater treatment and collections upgrades.

2013/2014 Goals

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

Educate, cultivate, and encourage public participation in City Government

- Continue on-going preventative maintenance program
- Meet DEQ permit requirements
- Educate customers regarding upcoming major repairs and upgrades to the system
- Educate Infrastructure Finance Advisory Committee

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE by allocation: 7.76 employees

**City of Coos Bay 2013-2014 Budget
Wastewater Resources Fund 3**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
<u>1,870,265</u>	<u>1,737,220</u>	<u>2,504,992</u>	300	0100 CARRYOVER BALANCE	<u>1,500,000</u>
				REVENUE FROM OTHER AGENCIES (000)	
321,078	247,273	120,000	340	2000 Charleston Sanitary District	120,000
35,567	53,359	55,000	340	2100 Bunker Hill Sanitary District	55,000
<u>356,645</u>	<u>300,632</u>	<u>175,000</u>		Total Revenue from other Agencies	<u>175,000</u>
				USE OF MONEY AND PROPERTY	
11,584	10,331	5,100	350	0100 Interest	9,000
0	3,180	0	350	0200 Lease Revenue	0
<u>11,584</u>	<u>13,511</u>	<u>5,100</u>		Total Use of Money & Property	<u>9,000</u>
				CHARGES FOR CURRENT SERVICES	
4,150	6,265	5,000	360	1200 Sewer Permits/Connection Fees	2,000
4,210,039	4,389,373	4,449,035	360	1400 Sewer Use Fees	4,699,840
2,266	2,131	2,500	360	1600 R.V. Dump Fees	2,500
73,670	103,086	80,000	360	1700 Alum Sludge Disposal Payments	78,000
<u>4,290,125</u>	<u>4,500,855</u>	<u>4,536,535</u>		Total Charges for Current Services	<u>4,782,340</u>
				OTHER INCOME	
60,262	200	0	380	0100 Miscellaneous Revenue	0
0	567	0	380	0600 Equipment & Scrap Sales	0
<u>60,262</u>	<u>767</u>	<u>0</u>		Total Other Income	<u>0</u>
				TRANSFERS IN	
0	298,808	0	390	0800 General Fund	0
<u>0</u>	<u>298,808</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>6,588,881</u>	<u>6,851,793</u>	<u>7,221,627</u>		TOTAL WASTEWATER REVENUE	<u>6,466,340</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (350)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
61,210	73,904	80,287	510 1001	Salaries	83,733
1	4	732	510 1002	Overtime	601
9,329	12,885	14,939	510 1003	P.E.R.S.	17,441
4,346	5,068	6,246	510 1004	Social Security	6,582
10,414	14,135	17,462	510 1005	Employee Insurance	18,700
645	3,211	3,976	510 1006	Unemployment	3,928
31	92	270	510 1007	Workers' Compensation	285
1,414	15,165	0	510 1009	Accrued Vacation Expense	0
<u>87,390</u>	<u>124,464</u>	<u>123,912</u>		Total Personnel Services	<u>131,270</u>
				MATERIALS AND SERVICES	
53	0	1,000	520 2105	Advertising	1,000
370	125	1,000	520 2108	Contractual	1,000
0	0	300	520 2122	Duplicating	300
60,060	65,074	66,028	520 2127	Collection, Merchant, Bad Debt Expense	68,000
0	0	298,808	520 2600	W/W Environmental Insurance Reserve	338,808
<u>60,483</u>	<u>65,199</u>	<u>367,136</u>		Total Materials and Services	<u>409,108</u>
				TRANSFERS	
2,000,000	643,916	1,959,871	550 5005	Transfer to WW Improvement Fund	1,608,634
0	520,000	520,000	550 5009	Transfer to Revenue Bond Fund	973,382
20,000	20,000	20,000	550 5015	Transfer to Insurance Reserve Fund	0
6,500	6,500	6,500	550 5020	Transfer to Technology Reserve Fund	6,500
<u>2,026,500</u>	<u>1,190,416</u>	<u>2,506,371</u>		Total Transfers	<u>2,588,516</u>
0	0	1,137,235	560 6001	CONTINGENCY	157,579
<u>2,174,373</u>	<u>1,380,079</u>	<u>4,134,654</u>		TOTAL WW ADMINISTRATION	<u>3,286,473</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (351)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
66,263	72,483	76,624	510 1001	Salaries	83,475
24	23	784	510 1002	Overtime	978
8,588	10,465	12,870	510 1003	P.E.R.S.	15,072
4,830	5,234	5,948	510 1004	Social Security	6,510
12,668	14,072	16,107	510 1005	Employee Insurance	16,993
1,934	2,601	4,993	510 1006	Unemployment	6,266
307	311	1,178	510 1007	Workers' Compensation	1,168
<u>94,614</u>	<u>105,189</u>	<u>118,504</u>		Total Personnel Services	<u>130,462</u>
				MATERIALS AND SERVICES	
735	21	900	520 2001	Meetings, Travel & Memberships	900
9,168	12,298	25,000	520 2004	Permits, Licenses & Fees	30,000
24,162	8,257	75,000	520 2108	Contractual	75,000
11,767	10,706	15,355	520 2120	Insurance	15,355
782,051	853,466	862,183	520 2131	OMI Contract	892,359
504	3,572	4,700	520 2308	Automotive Parts	4,700
56	9,196	4,800	520 2316	Heavy Equipment	5,500
0	51	8,000	520 2317	Equipment Parts & Maintenance	8,000
<u>828,443</u>	<u>897,567</u>	<u>995,938</u>		Total Materials and Services	<u>1,031,814</u>
<u>923,057</u>	<u>1,002,755</u>	<u>1,114,442</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,162,276</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (352)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
78,576	91,014	96,698	510 1001	Salaries	103,875
24	23	888	510 1002	Overtime	1,124
10,265	13,145	15,972	510 1003	P.E.R.S.	18,543
5,721	6,595	7,499	510 1004	Social Security	8,102
14,342	16,581	18,969	510 1005	Employee Insurance	19,933
1,934	2,601	6,708	510 1006	Unemployment	7,979
459	442	1,802	510 1007	Workers' Compensation	1,780
<u>111,321</u>	<u>130,401</u>	<u>148,536</u>		Total Personnel Services	<u>161,337</u>
				MATERIALS AND SERVICES	
305	28	900	520 2001	Meetings, Travel & Memberships	900
8,608	12,520	25,000	520 2004	Permits, Licenses & Fees	35,000
26,844	11,367	75,000	520 2108	Contractual	75,000
10,697	7,896	10,363	520 2120	Insurance	10,363
437,033	446,049	450,687	520 2131	OMI Contract	466,461
0	1,550	2,500	520 2308	Automotive Parts	2,500
16	5,060	2,700	520 2316	Heavy Equipment	3,500
28,155	15	10,000	520 2317	Equipment Parts & Maintenance	10,000
<u>511,658</u>	<u>484,486</u>	<u>577,150</u>		Total Materials and Services	<u>603,724</u>
<u>622,979</u>	<u>614,887</u>	<u>725,686</u>		TOTAL PLANT 2 EXPENDITURES	<u>765,061</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (353)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
96,398	107,579	115,622	510 1001	Salaries	120,607
24	47	1,551	510 1002	Overtime	1,763
11,498	15,523	18,742	510 1003	P.E.R.S.	20,602
7,096	7,872	8,992	510 1004	Social Security	9,410
19,129	19,186	22,581	510 1005	Employee Insurance	23,277
4,514	4,869	11,150	510 1006	Unemployment	11,649
600	737	2,418	510 1007	Workers' Compensation	2,387
<u>139,259</u>	<u>155,812</u>	<u>181,056</u>		Total Personnel Services	<u>189,695</u>
				MATERIALS AND SERVICES	
206	70	900	520 2001	Meetings, Travel & Memberships	900
533	2,314	5,000	520 2004	Permits, Licenses & Fees	5,000
7,547	979	60,000	520 2108	Contractual	25,000
136,187	151,231	50,000	520 2110	Emergency Repairs	50,000
5,349	9,323	14,299	520 2120	Insurance	14,299
444,890	485,389	489,877	520 2131	OMI Contract	507,023
302	2,073	600	520 2228	Petroleum Products	3,000
9,928	8,643	12,000	520 2308	Automotive Parts	12,000
31,172	47,661	30,115	520 2316	Heavy Equipment parts	25,000
9,281	1,683	15,000	520 2317	Equipment Parts & Maintenance	10,000
<u>645,395</u>	<u>709,364</u>	<u>677,791</u>		Total Materials and Services	<u>652,222</u>
				CAPITAL OUTLAY	
74,921	0	0	530 3023	Equipment & Tools	0
<u>74,921</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>
<u>859,575</u>	<u>865,177</u>	<u>858,847</u>		TOTAL COLLECTIONS EXPENDITURES	<u>841,917</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (355)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
79,449	70,005	84,746	510 1001	Salaries	90,753
744	291	1,604	510 1002	Overtime	2,442
8,861	8,959	13,769	510 1003	P.E.R.S.	16,193
5,929	5,158	6,626	510 1004	Social Security	7,161
18,214	15,293	19,438	510 1005	Employee Insurance	21,147
1,934	2,324	4,645	510 1006	Unemployment	4,650
1,933	1,876	3,638	510 1007	Workers' Compensation	3,868
117,064	103,907	134,466		Total Personnel Services	146,214
				MATERIALS AND SERVICES	
0	32	750	520 2001	Meetings, Travel & Memberships	750
583	1,732	5,000	520 2004	Permits, Licenses & Fees	3,000
0	50	25,000	520 2108	Contractual	25,000
3,013	80,338	50,000	520 2110	Emergency Repairs	50,000
1,605	6,283	4,519	520 2120	Insurance	7,400
144,244	155,324	156,763	520 2131	OMI Contract	162,250
2,656	3,995	2,000	520 2228	Petroleum Products	6,500
46	2,285	3,000	520 2308	Automotive Parts	3,000
1,918	1,545	3,500	520 2316	Heavy Equipment parts	3,500
548	751	3,000	520 2317	Equipment Parts & Maintenance	3,000
154,613	252,335	253,532		Total Materials & Services	264,400
<u>271,677</u>	<u>356,242</u>	<u>387,998</u>		TOTAL COLL./STORMWATER EXPEND.	<u>410,614</u>
<u>1,737,220</u>	<u>2,632,653</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>6,588,881</u>	<u>6,851,793</u>	<u>7,221,627</u>		TOTAL WASTEWATER EXPENSE	<u>6,466,340</u>

**City of Coos Bay 2013-2014 Budget
Special Public Safety Fund 4**

Fund 04 was merged in FYE 11 into Fund 01

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>RESOURCES POLICE (000)</u>	Proposed 2013-14
33,221	0	0	300	0100	CARRYOVER BALANCE	0
					GRANTS	
<u>33,221</u>	<u>0</u>	<u>0</u>			TOTAL POLICE REVENUE	<u>0</u>
Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>EXPENDITURES POLICE (410)</u>	Proposed 2013-14
33,221	0	0	550	5020	TRANSFERS	
33,221	0	0			Transfer to General Fund	0
					Total Transfers	<u>0</u>
<u>33,221</u>	<u>0</u>	<u>0</u>			TOTAL POLICE EXPENDITURES	<u>0</u>
Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>RESOURCES FIRE (000)</u>	Proposed 2013-14
14,564	0	0	300	0500	CARRYOVER BALANCE	0
					GRANTS	
<u>14,564</u>	<u>0</u>	<u>0</u>			TOTAL FIRE REVENUE	<u>0</u>
Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>EXPENDITURES FIRE (411)</u>	Proposed 2013-14
14,564	0	0	550	5020	TRANSFERS	
14,564	0	0			Transfer to General Fund	0
					Total Transfers	<u>0</u>
<u>14,564</u>	<u>0</u>	<u>0</u>			TOTAL FIRE EXPENDITURE	<u>0</u>
<u>47,785</u>	<u>0</u>	<u>0</u>			TOTAL PUBLIC SAFETY REVENUE	<u>0</u>
<u>47,785</u>	<u>0</u>	<u>0</u>			TOTAL PUBLIC SAFETY EXPENSE	<u>0</u>

**City of Coos Bay 2013-2014 Budget
Police Public Safety Fund 43**

Fund 43 was merged in FYE 11 into Fund 01

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				RESOURCES POLICE (000)	
				GRANTS	
2,080	0	0	340	0300 Seat Belt Enforcement Grant	0
905	0	0	340	0304 Bulletproof Vest Grant	0
14,940	0	0	340	0305 DUII Grant	0
17,925	0	0		Total Revenue from other Agencies	0
				USE OF MONEY AND PROPERTY	
230	0	0	350	0100 Interest Police	0
230	0	0		Total Use of Money and Property	0
				CURRENT SERVICES	
12,520	0	0	360	1000 DUII Impact Panel Class Fees	0
304	0	0	360	1200 DRE Reimbursement	0
29,274	0	0	360	1250 ODOT Reimbursement-Eastside Bridge	0
499	0	0	360	1300 Range User Fees	0
5,594	0	0	360	1450 Police Service - Reimbursements (new)	0
3,256	0	0	360	2000 Insurance Reimbursement	0
51,447	0	0		Total Current Services	0
				TRANSFERS	
40,734	0	0	390	0800 Transfers in from General Fund	0
40,734	0	0		Total Transfers	0
110,336	0	0		TOTAL POLICE REVENUE	0
				EXPENDITURES (430)	
				PERSONNEL SERVICES	
47,532	0	0	510	1002 Overtime	0
4,252	0	0	510	1003 P.E.R.S.	0
2,004	0	0	510	1004 Social Security	0
1,258	0	0	510	1005 Employee Insurance	0
522	0	0	510	1007 Workers' Compensation	0
55,568	0	0		Total Personnel Services	0
				MATERIALS AND SERVICES	
905	0	0	520	2243 Bullet Proof Vest Grant Equipment	0
1,200	0	0	520	2425 Canine Program	0
2,996	0	0	520	2428 DUII Impact Panel Costs	0
2,500	0	0	520	2430 Crime Prevention Grant Costs	0
7,601	0	0		Total Materials and Services	0
				TRANSFERS	
43,911	0	0	550	5010 Transfers to General Fund	0
43,911	0	0		Total Transfers	0
				OTHER FINANCING USES	
3,256	0	0	560	6003 Insurance Reimbursement (Other I559Expenditures M/S)	0
3,256	0	0		Total Other Financing Uses	0
110,336	0	0		TOTAL POLICE EXPENDITURES	0

City of Coos Bay 2013-2014 Budget
Fire Public Safety Fund 44
Fund 44 was merged in FYE 11 into Fund 01

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		Proposed 2013-14
				<u>RESOURCES FIRE (000)</u>	
				GRANTS	
21,500	0	0	340 0312	Grant - Fire Safer	0
21,500	0	0		Total Revenue from other Agencies	0
				USE OF MONEY AND PROPERTY	
25	0	0	350 0100	Interest Fire	0
25	0	0		Total Use of Money and Property	0
				CURRENT SERVICES	
3,226	0	0	360 1000	Fire Services-Reimbursement	0
28,812	0	0	360 1250	ODOT Reimbursement-Eastside Bridge	0
32,038	0	0		Total Current Services	0
				TRANSFERS	
22,052	0	0	390 0800	Transfers in from General Fund	0
22,052	0	0		Total Transfers	0
75,615	0	0		TOTAL FIRE REVENUE	0
				<u>EXPENDITURES FIRE (411)</u>	
				PERSONNEL SERVICES	
161	0	0	520 1001	Salaries	0
23,107	0	0	520 1002	Overtime	0
3,682	0	0	520 1003	P.E.R.S.	0
1,732	0	0	520 1004	Social Security	0
498	0	0	520 1007	Workers' Compensation	0
29,180	0	0		Total Personnel Services	0
				MATERIALS AND SERVICES	
954	0	0	520 2110	Fire Services Reimbursements	0
856	0	0	520 2250	Memorial Bricks Costs	0
22,380	0	0	520 2260	Safer Grant - Recruitment	0
6,460	0	0	520 2270	Safer Grant - Retention	0
30,650	0	0		Total Materials and Services	0
				TRANSFERS	
13,881	0	0	550 5010	Transfer to General Fund	0
13,881	0	0		Total Transfers	0
				OTHER FINANCING USES	
1,904	0	0	560 6003	Insurance Reimbursement	0
75,615	0	0		TOTAL FIRE EXPENDITURE	0

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 our 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 7% and is paid to the city in quarterly payments. 2/7 of the gross receipts are used to help fund the Visitor and Convention Bureau.

Program Description

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

- Marshfield Sun Printing Museum
- Visitor Information Center
- Community Events and Promotion
- Coos Art Museum
- Visitor and Convention Bureau
- Historic Rail Museum
- Boat Building Center
- 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 and replacement of Christmas decorations. Purchase of flowers for the Downtown hanging baskets and Empire streetscape are also a part of this fund. The Coos Bay North Bend Visitor and Convention Bureau receives funding thru this fund from the City of Coos Bay, City of North Bend, and the Coquille Indian Tribe.

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget.

FTE Allocation: 2.94 employees

**City of Coos Bay 2013-2014 Budget
Hotel/Motel Tax Fund 5**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
67,738	100,844	36,000	300	0100	CARRYOVER BALANCE	52,028
					TAXES	
337,301	344,831	331,000	311	0100	Hotel/Motel Tax - General	342,843
133,780	138,684	135,000	311	0200	Hotel/Motel Tax - Visitor's & Convention Bureau	137,137
<u>471,081</u>	<u>483,515</u>	<u>466,000</u>			Total Taxes	<u>479,980</u>
					USE OF MONEY AND PROPERTY	
387	465	100	350	0100	Interest	100
720	720	720	350	0900	Coos Art Museum Rents	720
<u>1,107</u>	<u>1,185</u>	<u>820</u>			Total Use of Money and Property	<u>820</u>
					CURRENT SERVICES	
7,549	9,734	8,000	360	0100	Visitor's Center Revenue	8,000
<u>7,549</u>	<u>9,734</u>	<u>8,000</u>			Total Current Services	<u>8,000</u>
					OTHER INCOME	
8,586	8,696	9,000	380	0100	Misc Revenue	3,000
<u>8,586</u>	<u>8,696</u>	<u>9,000</u>			Total Other Income	<u>3,000</u>
					TRANSFERS IN	
151,759	127,696	148,503	390	0800	Transfer in from General Fund	171,474
<u>151,759</u>	<u>127,696</u>	<u>148,503</u>			Total Transfers in	<u>171,474</u>
<u>707,820</u>	<u>731,669</u>	<u>668,323</u>			TOTAL HOTEL/MOTEL TAX REVENUE	<u>715,302</u>

City of Coos Bay 2013-2014 Budget
Hotel/Motel Tax Fund 5
Department 410

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (410)</u>		Proposed 2013-14
				PERSONNEL SERVICES		
151,045	160,493	154,825	510	1001	Salaries	140,618
3,960	4,058	7,485	510	1002	Overtime	6,583
22,320	20,600	27,350	510	1003	P.E.R.S.	25,914
11,115	12,215	12,433	510	1004	Social Security	11,284
41,384	29,838	40,717	510	1005	Employee Insurance	39,655
0	692	2,136	510	1006	Unemployment	2,001
5,221	8,042	12,890	510	1007	Workers' Compensation	10,768
235,045	235,938	257,836		Total Personnel Services		236,823
				MATERIALS AND SERVICES		
24,487	28,024	23,000	520	2101	Tourism related - dock utilities	23,000
4,105	6,685	7,947	520	2108	Contractual	7,947
0	0	0	520	2120	Insurance	9,500
29,044	16,966	28,000	520	2204	Community Events & Promotion	28,000
2,531	2,400	3,400	520	2307	Historical Rail Museum	19,875
776	1,002	9,700	520	2308	Sun Building Maintenance	14,000
3,520	10,137	18,220	520	2311	Egyptian Theater	20,000
540	720	720	520	2403	Art Museum Rents (in and out)	720
8,060	11,250	14,000	520	2410	Boat Building Center	10,800
133,780	138,684	135,000	520	2429	Visitors Convention Bureau (in and out)	137,137
22,658	43,674	45,000	520	2433	Special Projects (including Christmas Lights)	45,000
96,585	98,281	81,000	520	2434	Visitor Information Center	110,500
45,845	49,868	44,500	520	2435	Art Museum Management/Maintenance/Utilities	52,000
0	13	0	520	2500	Bad Debt Expense	0
371,931	407,703	410,487		Total Materials and Services		478,479
0	0	0	560	6001	CONTINGENCY	0
100,844	88,028	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0
707,820	731,669	668,323		TOTAL HOTEL/MOTEL TAX EXPENSE		715,302

LIBRARY

Mission Statement

The Coos Bay Public Library exists to provide library materials and services, and guidance to those materials and services, from which Coos County residents may choose in meeting their informational, educational, cultural, and recreational needs.

The library upholds the principles of intellectual freedom and the public's right to know by providing all members of the community with free, open, and equal access to ideas and information.

The library will provide its services by whatever means required to meet the diverse needs of all its constituents without regard to age, gender, religion, background, economic status, ability, interests, lifestyle, occupation, cultural heritage, or social values.

The library is dedicated to earning the public trust through continual responsiveness to citizen expectations by treating each patron with courtesy and respect, by acting with responsibility and integrity in all aspects of library operation, and by exhibiting a true commitment to the concept of public service at all times.

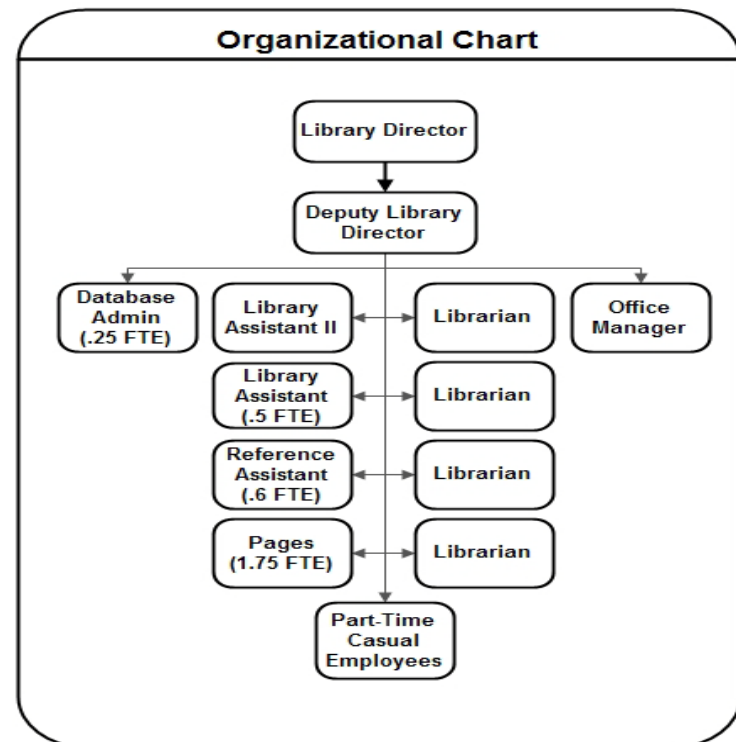
Program Description

As a member of the Coos County Library Service District, the 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 center, educational center, literacy facilitator, technology center, and provides a community forum.

2013/2014 Goals

- Plan for future library building infrastructure.
- Strengthen partnerships with community groups.
- Address growing operations revenue-to-expenditure gap.
- Promote all aspects of library services to the community.
- Maintain diverse programming for the public.

FTE by allocation: 13.99 employees



**City of Coos Bay 2013-2014 Budget
Library Fund 7**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	RESOURCES (000)		Proposed 2013-14
				CARRYOVER BALANCE		
380,501	304,264	247,000	300 0100	Carryover Balance - Regular		337,000
64,530	64,530	60,000	300 0200	Carryover Balance - Memorial/Board (CD) (Restricted)		50,000
<u>445,031</u>	<u>368,794</u>	<u>307,000</u>		Total Carryover Balance		<u>387,000</u>
				REVENUE FROM OTHER AGENCIES		
2,021	2,460	2,400	340 0300	State Library Grant		1,500
0	0	7,900	340 0301	Grants		1,000
961,579	961,423	927,000	340 0900	Library Tax Base		927,000
<u>963,600</u>	<u>963,883</u>	<u>937,300</u>		Total Revenue from other Agencies		<u>929,500</u>
				USE OF MONEY AND PROPERTY		
2,826	2,287	800	350 0100	Interest		800
2,335	2,035	2,500	350 1100	Auditorium Rental		2,500
<u>5,161</u>	<u>4,322</u>	<u>3,300</u>		Total Use of Money & Property		<u>3,300</u>
				CHARGES FOR CURRENT SERVICES		
4,386	3,994	3,900	360 0100	Copies		4,000
67,555	62,628	66,551	360 1700	Data Base Specialist Fees		68,743
21,912	20,051	22,000	360 1800	Library Fees		18,000
<u>93,853</u>	<u>86,673</u>	<u>92,451</u>		Total Charges for Current Services		<u>90,743</u>
				OTHER INCOME		
306	254	0	380 0200	Cash over/short		0
3,879	1,290	500	380 0400	Reimbursements		500
34,213	28,469	30,000	380 0900	Gifts & Donations		18,500
<u>38,398</u>	<u>30,013</u>	<u>30,500</u>		Total Other Income		<u>19,000</u>
<u>1,546,043</u>	<u>1,453,684</u>	<u>1,370,551</u>		TOTAL LIBRARY REVENUE		<u>1,429,543</u>

**City of Coos Bay 2013-2014 Budget
Library Fund 7
Department 510**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (510)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
647,954	539,644	565,486	510 1001	Salaries	581,862
86,911	80,248	99,858	510 1003	P.E.R.S.	112,033
48,538	38,366	43,260	510 1004	Social Security	44,522
132,865	94,560	123,576	510 1005	Employee Insurance	130,143
2,600	6,519	12,806	510 1006	Unemployment	12,806
1,164	1,440	1,805	510 1007	Workers' Compensation	1,926
135	27	93	510 1008	Volunteer Worker's Compensation	130
<u>920,167</u>	<u>760,805</u>	<u>846,884</u>		Total Personnel Services	<u>883,422</u>
				MATERIALS AND SERVICES	
5,204	4,446	6,250	520 2005	Training, Meetings, Travel, and Dues	6,200
35,232	36,714	36,000	520 2101	Utilities	36,000
3,834	2,852	4,500	520 2102	Telephone	4,000
1,269	1,485	1,900	520 2105	Advertising	1,500
27	5,394	0	520 2108	Contractual	0
0	0	0	520 2120	Insurance	14,800
2,059	2,264	5,500	520 2122	Duplicating	4,000
365	0	1,100	520 2123	Printing	790
260	39	0	520 2128	Program & Display (combined w/office supplies/printing)	0
1,865	1,492	2,600	520 2205	Office Supplies	2,600
8,223	6,386	9,000	520 2206	Postage	7,000
166	114	0	520 2208	Miscellaneous (combined with office supplies)	0
1,803	4,317	0	520 2224	Data Processing Supplies (combined with duplicating)	0
3,333	2,468	3,200	520 2225	Janitorial Supplies	3,400
0	0	5,400	520 2234	Library Grant Materials	1,000
11,263	11,232	15,000	520 2235	Library Supplies	12,000
71,055	54,160	70,000	520 2236	Library Books and Records	70,000
10,232	9,392	11,000	520 2237	Periodicals	11,000
149	160	200	520 2238	Microfilm	200
2,621	2,662	1,480	520 2239	State Aid to Children	1,000
13,930	13,684	14,500	520 2302	Office Equipment Rental	15,000
360	0	8,200	520 2303	Equipment Repairs/Replacement	8,200
14,550	13,793	14,000	520 2304	Equipment Maintenance Contracts	16,500

Library Expenditures (Continued)

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	MATERIALS AND SERVICES CONTINUED		Proposed 2013-14
29,320	27,374	30,000	520 2309	Building & Grounds Maintenance		28,000
550	360	500	520 2406	Reimbursable		500
0	812	400	520 2424	Library Board		400
34,580	34,167	20,000	520 2450	Gifts, Donations & Memorials		17,000
<u>252,250</u>	<u>235,766</u>	<u>260,730</u>		Total Materials and Services		<u>261,090</u>
CAPITAL OUTLAY						
4,832	5,605	0	530 3001	Computer Hardware/Software (combined with 2303)		0
<u>4,832</u>	<u>5,605</u>	<u>0</u>		Total Capital Outlay		<u>0</u>
CONTINGENCY						
0	0	202,937	560 6001	Contingency		235,031
0	0	60,000	560 6001	Library Board Reserve (Contingency)		50,000
<u>0</u>	<u>0</u>	<u>262,937</u>		Total Contingency		<u>285,031</u>
368,794	451,507	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE		<u>0</u>
<u>1,546,043</u>	<u>1,453,684</u>	<u>1,370,551</u>		TOTAL LIBRARY EXPENDITURES		<u>1,429,543</u>

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – BUILDING CODES

Program Description

The Building Codes Division budget includes expenses for the administration of the building, mechanical inspection, and plan review programs 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.

Portions of the personnel costs for the City Attorney, City Manager, Code/Planning Specialists, Codes Enforcement, Codes Administrator, Public Works and Development Director, Finance staff, and Mechanic II are paid for by this program for complete cost accounting.

The 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 insuring compliance with the City's building codes. Construction plans are reviewed for code compliance, and permits are issued.

The Division is responsible for implementing the City's dangerous and substandard building codes. Implementing the dangerous and substandard building code can cover issues such as tenants who wish to complain about their water heaters and gutters, significant analysis involved in dilapidated buildings or buildings that have suffered significant damage due to fire or earthquake.

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 trade. Recommendations will be forwarded to Council for any adjustments.

Contractual services in this year's budget include the cost of as needed for substandard and dangerous buildings abatement Hearing Officer; outside plan review services, and to continue to digitally archive old plans.

2013/2014 Goals

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

- Continue formal and informal meetings with customers and professional groups to identify areas to improve delivery of service to customers.
- Building Code Administrator will complete required continuing education.
- Continue to take advantage of customer service improvements offered by the e-permitting software.

The distribution of personnel salaries charged to more than one department can be found on page 112 in this budget. FTE by allocation: 2.84 employees

**City of Coos Bay 2013-2014 Budget
Building Codes Fund 8**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
270,289	345,566	400,000	300	0100	CARRYOVER BALANCE	284,000
					LICENSES AND PERMITS	
162,332	88,381	125,500	330	0600	Plan Check Fees	65,000
98,715	231,237	160,700	330	0700	Building Permits	100,000
130	130	600	330	0800	Plumbing Permits	600
17,007	37,357	10,000	330	0900	Mechanical Permits	12,000
55	55	100	330	1000	Electrical Permits	150
352	352	350	330	1400	Mobile Home Permits	350
95,792	48,433	75,000	330	1500	Other Permits	50,000
374,383	405,944	372,250			Total Licenses and Permits	228,100
					USE OF MONEY AND PROPERTY	
1,502	3,238	1,300	350	0100	Interest	1,500
1,502	3,238	1,300			Total Use of Money & Property	1,500
					OTHER INCOME	
86	129	1,000	380	0100	Miscellaneous	500
0	1	0	380	0200	Cash Over/Short	0
86	130	1,000			Total Other Income	500
					TRANSFERS	
0	0	0	390	0800	Loan from General Fund	0
0	64,298	0	390	0100	Transfer from Building Codes Reserve	0
0	64,298	0				0
646,260	819,176	774,550			TOTAL BUILDING CODE REVENUE	514,100

**City of Coos Bay 2013-2014 Budget
Building Codes Fund 8
Department 304**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (304)</u>	Proposed 2013-14
				PERSONNEL SERVICES	
206,711	186,543	199,928	510 1001	Salaries	176,768
1	17	930	510 1002	Overtime	997
30,339	32,955	36,346	510 1003	P.E.R.S.	37,844
14,849	13,584	15,387	510 1004	Social Security	13,623
37,903	36,034	39,333	510 1005	Employee Insurance	37,057
0	415	5,717	510 1006	Unemployment	5,559
1,158	1,512	2,083	510 1007	Workers' Compensation	2,093
9,562	0	0	510 1009	Comp/Vacation Accruals	0
300,523	271,060	299,724		Total Personnel Services	273,940
				MATERIALS AND SERVICES	
1,490	1,464	2,000	520 2001	Meetings, Travel & Memberships	2,000
0	0	500	520 2003	Publications	500
2,340	3,024	4,000	520 2005	Training	4,000
702	623	1,000	520 2102	Telephone	1,000
11,760	11,760	12,476	520 2104	Property/office lease	12,476
0	0	200	520 2105	Advertising	200
8,456	23,236	100,000	520 2108	Contractual	33,150
2,625	3,973	5,489	520 2120	Insurance	5,489
25	321	2,000	520 2122	Duplicating	2,000
97	164	500	520 2123	Printing	500
1,121	1,047	1,000	520 2200	Merchant Fees	1,000
807	213	800	520 2205	Office Supplies	800
34	24	200	520 2206	Postage	200
0	89	100	520 2208	Miscellaneous	100
1,611	100	1,000	520 2216	Small Equipment	1,000
523	513	500	520 2224	Data Processing Supplies	500
949	1,297	1,000	520 2228	Petroleum Products	1,000
0	0	300	520 2303	Equipment Repairs	300
100	429	500	520 2308	Automotive Parts	500
32,640	48,278	133,565		Total Materials and Services	66,715
				TRANSFERS	
0	5,300	5,300	550 5013	Transfer to Technology Fund	5,300
0	0	50,185	560 6001	CONTINGENCY	168,145
313,097	494,538	285,776	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0
646,260	819,176	774,550		TOTAL PWD BUILDING CODES	514,100

**City of Coos Bay 2013-2014 Budget
9-1-1 Tax Fund 10**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
98,523	96,112	75,000	300	0100	CARRYOVER BALANCE	105,000
					REVENUE FROM OTHER AGENCIES	
82,915	78,172	77,774	340	1600	City of Coos Bay	74,197
63,183	18,895	18,822	340	2000	City of Coquille (PSAP)	17,879
7,539	77,229	71,811	340	2300	911 Contracts	73,016
153,637	174,296	168,407			Total Revenue from Other Agencies	165,092
					USE OF MONEY AND PROPERTY	
246	638	100	350	0100	Interest	100
246	638	100			Total Use of Money and Property	100
252,406	271,046	243,507			TOTAL 911 TAX REVENUE	270,192
					<u>EXPENDITURES (380)</u>	
					PERSONNEL SERVICES	
91,740	75,144	108,042	510	1001	Salaries	108,866
7,623	3,311	10,805	510	1002	Overtime	10,887
13,221	11,943	21,158	510	1003	P.E.R.S.	24,123
5,655	5,928	9,092	510	1004	Social Security	9,163
23,363	16,081	16,606	510	1005	Employee Insurance	27,402
0	0	500	510	1006	Unemployment	500
109	200	402	510	1007	Worker's Compensation	378
141,711	112,607	166,605			Total Personnel Services	181,319
					MATERIALS AND SERVICES	
7,817	7,563	8,000	520	2102	Telephone	10,000
5,220	6,766	14,500	520	2108	Contractual	18,000
1,546	0	0	520	2304	Equipment Maintenance Contracts	0
14,583	14,329	22,500			Total Materials and Services	28,000
0	0	15,554	560	6001	CONTINGENCY	20,000
96,112	144,110	38,848	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	40,873
252,406	271,046	243,507			TOTAL 9 1 1 TAX EXPENDITURES	270,192

**City of Coos Bay 2013-2014 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day
57,306	1,200	58,506	1 Jurisdictional Exchange Loan 8/2005 (8/13 mature)	<u>2013</u> August	15
0	0	0	Wastewater OFIA 1 Series 2012 (est 2027 mature)	December	1
0	0	0	Wastewater OFIA 2 Series 2013 (est 2028 mature)	December	1
3,790	4,850	8,640	2 Water 2005-OECDD 6/2005 (12/29 mature)	December	1
275,010	94,432	369,442	3 Refunding Water Series 2006 4/2006 (12/24 mature)	December	1
0	107,685	107,685	4 Fire Station 4/2009 (6/28 mature)	December	1
60,000	5,400	65,400	9 City Hall Seismic Loan from URA (12/21 mature)	December	1
65,010	8,122	73,132	10 Wastewater Land Purchase 11/12 (12/20 mature)	December	1
0	8,008	8,008	10 Wastewater Land Purchase 11/12 (12/20 mature)	<u>2014</u> June	1
0	87,556	87,556	3 Refunding Water Series 2006 4/2006 (12/24 mature)	June	1
275,010	107,685	382,695	4 Fire Station 4/2009 (6/28 mature)	June	1
600,000	170,000	770,000	8 Water OFIA Series 2010 (principal est 12/2014)	June	30
0	20,000	20,000	Wastewater OFIA 1 Series 2012 (est 2027 mature)	June	30
0	40,000	40,000	Wastewater OFIA 2 Series 2013 (est 2028 mature)	June	30
0	0	0	11 Jurisdictional Exchange Fund (39) (1st payment to City)	August	1
<u>1,336,126</u>	<u>654,938</u>	<u>1,991,064</u>	TOTAL		
SUMMARY					
57,306	1,200	58,506	Jurisdictional Exchange Fund (39) (8/13 mature)	58,506	
0	60,000	60,000	Wastewater Projects (12) (est 2027/2028 mature)	60,000	
65,010	16,130	81,140	Wastewater Land Purchase 11/12 (12/20 mature)	81,140	
60,000	5,400	65,400	City Hall Seismic Loan from URA (12/21 mature)	65,400	
3,790	4,850	8,640	Water 2005-OECDD (12) (12/29 mature)	8,640	
600,000	170,000	770,000	Water OFIA Series 2010 (principal est 12/2014)	770,000	
<u>275,010</u>	<u>181,988</u>	<u>456,998</u>	Refunding Water Series 2006 (12) (12/24 mature)	456,998	
1,003,810	438,368	1,442,178	Total Fund 12		
<u>275,010</u>	<u>215,370</u>	<u>490,380</u>	Fire Station (11) 6/28 mature	490,380	
<u>1,336,126</u>	<u>654,938</u>	<u>1,991,064</u>	TOTAL	Annual Debt	<u>1,991,064</u>

**City of Coos Bay 2013-2014 Budget
General Obligation Bond Redemption Fund 11
Department 600**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
62,260	105,916	105,916	300	0100	CARRYOVER BALANCE	250,000
					PROPERTY TAXES	
492,025	499,482	488,300	310	0100	Current Property Taxes	490,380
38,695	31,258	0	310	0200	Delinquent Property Taxes	30,000
<u>530,720</u>	<u>530,740</u>	<u>488,300</u>			Total Property Taxes	<u>520,380</u>
					USE OF MONEY AND PROPERTY	
1,536	2,277	0	350	0100	Interest	100
<u>1,536</u>	<u>2,277</u>	<u>0</u>			Total Use of Money and Property	<u>100</u>
					TRANSFERS IN	
0	101,000	129,375	390	0800	General Fund	0
<u>0</u>	<u>101,000</u>	<u>129,375</u>			Total Transfers In	<u>0</u>
<u>594,516</u>	<u>739,933</u>	<u>723,591</u>			TOTAL G.O. BOND FUND REVENUE	<u>770,480</u>
					<u>EXPENDITURES (600)</u>	
					DEBT SERVICE	
250,000	260,000	265,000	540	4003	Principal (Fire GO Series 2009)	275,010
238,600	230,886	223,300	540	4004	Interest (Fire GO Series 2009)	215,370
<u>488,600</u>	<u>490,886</u>	<u>488,300</u>			Total Debt Service	<u>490,380</u>
					TRANSFERS OUT	
0	0	0	550		Transfer to Fire Station	180,400
<u>0</u>	<u>0</u>	<u>0</u>			Total Transfers Out	<u>180,400</u>
<u>105,916</u>	<u>249,047</u>	<u>235,291</u>	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>99,700</u>
<u>594,516</u>	<u>739,933</u>	<u>723,591</u>			TOTAL G.O. BOND EXPENDITURES	<u>770,480</u>

**City of Coos Bay 2013-2014 Budget
Revenue Bond Fund 12
Department 610**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.			Proposed 2013-14
597	597	520,597	300	0100	RESOURCES (000)	
					CARRYOVER BALANCE	1,933,758
					REVENUE FROM OTHER AGENCIES	
463,005	505,847	878,840	340	1100	Water Board Bond Payments	1,235,638
463,005	505,847	878,840			Total Revenue from Other Agencies	1,235,638
					USE OF MONEY AND PROPERTY	
0	3,059	0	350	0100	Interest	0
0	3,059	0			Total Use of Money and Property	0
					TRANSFERS IN	
0	520,000	1,040,000	390	1000	Transfer from WW Improvement Fund	0
0	0	66,000	390	2000	Transfer from General Fund for CH Seismic Loan	65,400
0	520,000	520,000	390	0900	Transfer from WW Fund	973,382
0	1,040,000	1,626,000			Total Transfers	1,038,782
463,602	1,549,503	3,025,437			TOTAL REVENUE BOND REVENUE	4,208,178
					EXPENDITURES (610)	
					DEBT SERVICE	
238,268	253,429	258,602	540	4001	Principal OECDD CBNBWB (2005/2006, 2029/2024 mature)	278,800
222,561	212,093	200,238	540	4002	Interest OECDD CBNBWB (2005/2006, 2029/2024 mature)	186,838
460,829	465,523	458,840			Total Debt Service	465,638
0	0	250,000	540	4007	Principal CBNBWB OFIA Series 2010 estimated	600,000
2,176	40,324	170,000	540	4008	Interest CBNBWB OFIA Series 2010 estimated	170,000
2,176	40,324	420,000			Total Debt Service	770,000
0	65,000	65,000	540	4009	Principal WW Land Purchase 2012	65,010
0	10,771	17,238	540	4010	Interest WW Land Purchases 2012	16,130
0	0	169,000	540	4011	Principal WW Series OFIA 1 2012	0
0	0	268,762	540	4012	Interest WW Series OFIA 1 2012	20,000
0	0	234,000	540	4013	Principal WW Series OFIA 2 2013	0
0	0	286,000	540	4014	Interest WW Series OFIA 2 2013	40,000
0	75,771	1,040,000			Total Debt Service	141,140
0	0	60,000	540	4015	Principal City Hall Seismic Loan from URA 2011	60,000
0	0	6,000	540	4016	Interest City Hall Seismic Loan from URA 2011	5,400
0	0	66,000			Total Debt Service	65,400
463,005	581,618	1,984,840			Total Debt Service Payments	1,442,178
0	0	520,000	560	6004	WW Bond Reserve (Series OFIA 1 2012)	1,040,000
0	0	520,000	560	6004	WW Bond Reserve (Series 2013 OFIA 2)	1,726,000
0	0	1,040,000			Total Bond Reserve	2,766,000
597	967,885	597	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0
463,602	1,549,503	3,025,437			TOTAL REVENUE BOND EXPENSE	4,208,178

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to the street infrastructure of the City. 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. This fund has typically served to receive Fund Exchange dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government and are used for overlay projects in the City. This year the City will reserve the funds for improvements to portions of failed streets.

2013/2014 Goals

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

- Make repairs to failed street sections as funding allows

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. This year accumulated funds are slated for improvements to the Mingus Park pool tank.

2013/2014 Goals

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

- Make repairs to Mingus Pool infrastructure
- Implement portions of the Parks Master Plan as funding permits

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 fund money was used in the past to partially fund replacement of Choshi Bridge. 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.

2013/2014 Goals

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

- No projects are planned this year. The funds this year will be allowed to accumulate for projects in future years.

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. These funds are used as loan funds to allow citizens to complete infrastructure projects that may not ever be prioritized by the City. The loans are made using City funds.

2013/2014 Goals

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

- No projects are expected for this coming fiscal year.

**City of Coos Bay 2013-2014 Budget
Special Improvement (LID) Fund 15
Department 760**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
118,017	141,444	147,764	300 0100	CARRYOVER BALANCE		148,950
876	925	400	350 0100	USE OF MONEY AND PROPERTY Interest		400
876	925	400	Total Use of Money and Property			400
LIENS & LOANS REPAYMENT						
0	0	0	370 0100	Principal Payments (District 98) LID 22nd St.		0
0	0	200	370 0200	Interest Payments (District 98) LID 22nd St.		200
0	0	200	District 98 Lien & Loan Repayment LID 22nd St.			200
19,087	369	2,000	370 0300	Principal Payments (District 2009) LID Minnesota		2,000
3,464	189	2,000	370 0400	Interest Payments (District 2009) LID Minnesota		2,000
22,551	558	4,000	District 2009 Loan Repayment LID Minnesota			4,000
141,444	142,928	152,364	TOTAL SPECIAL IMPROV. REVENUE			153,550
<u>EXPENDITURES (760)</u>						
MATERIALS AND SERVICES						
0	0	14,550	520 2108	Contractual		15,000
0	0	14,550	Total Materials and Services			15,000
CAPITAL OUTLAY						
0	0	137,814	530 3102	Construction		138,550
0	0	137,814	Total Capital Outlay			138,550
0	0	0	560 6001	CONTINGENCY		0
141,444	142,928	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE		0
141,444	142,928	152,364	TOTAL SPECIAL IMPROV. EXPENSE			153,550

**City of Coos Bay 2013-2014 Budget
Street Improvement Fund 16
Department 710**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>RESOURCES (000)</u>	Proposed 2013-14
95,032	266	0	300	0100	CARRYOVER BALANCE	267
					REVENUE FROM OTHER AGENCIES	
150,742	125,436	176,274	340	1200	STP Funds	173,283
150,742	125,436	176,274			Total Revenue From Other Agencies	173,283
					USE OF MONEY AND PROPERTY	
266	1	0	350	0100	Interest	0
266	1	0			Total Use of Money and Property	0
246,040	125,703	176,274			TOTAL STREET IMPROVEMENT REVENUE	173,550
					<u>EXPENDITURES (710)</u>	
					CAPITAL OUTLAY	
245,774	0	0	530	3101	Construction - Minor	0
0	125,436	176,274	530	3102	Construction (STP)	173,550
245,774	125,436	176,274			Total Capital Outlay	173,550
266	267	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0
246,040	125,703	176,274			TOTAL STREET IMPROVEMENT EXPENSE	173,550

**City of Coos Bay 2013-2014 Budget
Parks Improvement Fund 17**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
				CARRYOVER BALANCE		
10,832	151,425	84,470	300	0100	Carryover Balance - Regular	89,887
591	525	67	300	0200	Carryover Balance - Choshi Gardens	1,113
<u>11,423</u>	<u>151,950</u>	<u>84,537</u>		Total Carryover Balance		<u>91,000</u>
				REVENUE - OTHER AGENCIES		
0	0	120,000	340	0300	Grants	75,000
0	0	50,000	340	0302	Grant - Dog Park	100,000
0	23,744	0	340	0303	FEMA Grant	0
0	0	200,000	340	0304	Grant - Tennis Courts	200,000
<u>0</u>	<u>23,744</u>	<u>370,000</u>		Total Revenue - Other Agencies		<u>375,000</u>
				USE OF MONEY AND PROPERTY		
593	797	50	350	0100	Interest	300
<u>593</u>	<u>797</u>	<u>50</u>		Total Use of Money and Property		<u>300</u>
				OTHER REVENUE		
0	6,804	0	380	0100	Miscellaneous	0
2,495	2,362	2,362	380	0900	Donations-Choshi Gardens	2,226
0	0	130,000	380	1000	Gifts and Donations other	130,000
<u>2,495</u>	<u>9,166</u>	<u>132,362</u>		Total Other Revenue		<u>132,226</u>
				TRANSFERS IN		
140,000	0	0	390	0850	Major Capital Fund	0
<u>140,000</u>	<u>0</u>	<u>0</u>		Total Transfers In		<u>0</u>
<u>154,511</u>	<u>185,657</u>	<u>586,949</u>		TOTAL PARKS IMPROVEMENT REVENUE		<u>598,526</u>

**City of Coos Bay 2013-2014 Budget
Parks Improvement Fund 17
Department 720**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (720)</u>	Proposed 2013-14
				MATERIALS AND SERVICES	
2,561	2,429	2,429	520 2108	Contractual	2,226
2,561	2,429	2,429		Total Materials and Services	2,226
				CAPITAL OUTLAY	
0	31,548	0	530 3102	Construction	40,800
0	35,192	75,000	530 3103	Mingus Park Pool	85,500
0	0	100,000	530 3104	Mingus Park Stage Cover	100,000
0	0	145,000	530 3107	Topits Bridge/Parks Master Plan	30,000
0	0	50,000	530 3108	Dog Park	100,000
0	0	200,000	530 3109	Tennis Courts	200,000
0	0	10,000	530 3116	Skateboard Park	0
0	66,740	580,000		Total Capital Outlay	556,300
				TRANSFERS OUT	
0	0	0	550 800	Major Capital Fund	40,000
0	0	0		Total Transfers In	40,000
0	0	4,520	560 6001	CONTINGENCY	0
151,950	116,489	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0
154,511	185,657	586,949		TOTAL PARKS IMPROVEMENT EXPENSE	598,526

**City of Coos Bay 2013-2014 Budget
Bike/Pedestrian Path Fund 18
Department 730**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
29,100	6,352	14,352	300 0100	CARRYOVER BALANCE		22,425
				Carryover Balance		
				REVENUE - OTHER AGENCIES		
0	0	0	340 800	State Gas Tax		8,250
0	0	0		Total Revenue - Other Agencies		8,250
				USE OF MONEY AND PROPERTY		
155	73	25	350 0100	Interest		50
155	73	25		Total Use of Money and Property		50
				OTHER REVENUE		
1,194	0	0	380 0100	Misc Revenue		0
1,194	0	0		Total Other Revenue		0
				TOTAL OTHER FINANCING SOURCES		
7,820	8,000	8,000	390 1000	State Gas Tax Fund		0
71,811	0	0	390 1001	SDC Transportation Fund		0
79,631	8,000	8,000		Total Transfers In		0
110,080	14,425	22,377		TOTAL BIKE/PED REVENUE		30,725
				<u>EXPENDITURES (730)</u>		
				CAPITAL OUTLAY		
103,728	0	22,377	530 3102	Construction		30,725
103,728	0	22,377		Total Capital Outlay		30,725
0	0	0	560 6001	CONTINGENCY		0
6,352	14,425	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE		0
110,080	14,425	22,377		TOTAL BIKE/PED EXPENDITURES		30,725

**City of Coos Bay 2013-2014 Budget
Transportation SDC Fund 19
Department 760**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
				CARRYOVER BALANCE		
67,733	11,454	11,362	300 0100	Carryover-Improvement Fee		11,422
12,252	2,060	2,006	300 0200	Carryover-Reimbursement Fee		2,017
5,889	805	1,003	300 0300	Carryover-Compliance Fee		1,005
<u>85,874</u>	<u>14,319</u>	<u>14,371</u>		Total Carryover Balance		<u>14,444</u>
				USE OF MONEY AND PROPERTY		
205	80	34	350 0102	Interest-Improvement Fee		55
37	12	6	350 0103	Interest-Reimbursement Fee		6
14	5	3	350 0104	Interest-Compliance Fee		3
<u>256</u>	<u>97</u>	<u>43</u>		Total Use of Money and Property		<u>64</u>
<u>86,130</u>	<u>14,416</u>	<u>14,414</u>		TOTAL TRANSPORTATION SDC REVENUE		<u>14,508</u>
				<u>EXPENDITURES (760)</u>		
				CAPITAL OUTLAY		
0	0	11,396	530 3102	Construction-Improvement Fee		11,477
0	0	2,012	530 3103	Construction-Reimbursement Fee		2,023
0	0	1,006	530 3104	Construction-Compliance Fee		1,008
<u>0</u>	<u>0</u>	<u>14,414</u>		Total Capital Outlay		<u>14,508</u>
				TRANSFERS		
71,811	0	0	550 5001	Transfer to Bike Improvement Fund		0
<u>71,811</u>	<u>0</u>	<u>0</u>		Total Transfers		<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES		<u>0</u>
<u>14,319</u>	<u>14,416</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE		<u>0</u>
<u>86,130</u>	<u>14,416</u>	<u>14,414</u>		TOTAL TRANSPORTATION SDC EXPENSE		<u>14,508</u>

**City of Coos Bay 2013-2014 Budget
Wastewater SDC Fund 20**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2013-14
				CARRYOVER BALANCE	
18,183	18,304	18,285	300 0100	Carryover-Treatment Improvement Fee	18,474
17,469	17,585	17,860	300 0200	Carryover-Treatment Reimbursement Fee	18,046
1,676	1,687	1,684	300 0300	Carryover-Treatment Compliance Fee	1,702
186,276	187,511	187,044	300 0400	Carryover-Collections Improvement Fee	189,089
5,011	5,044	5,036	300 0500	Carryover-Collections Reimbursement Fee	5,254
5,011	5,044	5,036	300 0600	Carryover-Collections Compliance Fee	5,254
4,775	4,807	5,036	300 0700	Carryover-CSD Treatment Improvement Fee	5,080
1,193	1,201	1,199	300 0800	Carryover-CSD Treatment Reimb. Fee	1,210
479	482	485	300 0900	Carryover-CSD Treatment Compliance Fee	490
<u>240,073</u>	<u>241,665</u>	<u>241,665</u>		Total Carryover Balance	<u>244,599</u>
				USE OF MONEY AND PROPERTY	
83	82	55	350 0101	Interest-Treatment Improvement Fee	55
83	82	54	350 0102	Interest-Treatment Reimbursement Fee	54
8	8	5	350 0103	Interest-Treatment Compliance Fee	5
965	956	561	350 0201	Interest-Collections Improvement Fee	567
217	215	15	350 0202	Interest-Collections Reimbursement Fee	16
217	215	15	350 0203	Interest-Collections Compliance Fee	16
13	13	15	350 0301	Interest-CSD Treatment Improvement Fee	15
4	3	4	350 0302	Interest-CSD Treatment Reimb. Fee	4
2	2	1	350 0303	Interest-CSD Treatment Compliance Fee	1
<u>1,592</u>	<u>1,577</u>	<u>725</u>		Total Use of Money and Property	<u>734</u>
				CHARGES FOR CURRENT SERVICES	
0	0	0	360 2100	CSD Treatment Improvement Fees	0
0	0	0	360 2200	CSD Treatment Reimbursement Fees	0
0	0	0	360 2300	CSD Treatment Compliance Fees	0
0	0	0	360 3100	BHSD Treatment Improvement Fees	0
0	0	0	360 3200	BHSD Treatment Reimbursement Fees	0
0	0	0	360 3300	BHSD Treatment Compliance Fees	0
0	0	0	360 4100	BHSD Collections Improvement Fees	0
0	0	0	360 4200	BHSD Collections Reimbursement Fees	0
0	0	0	360 4300	BHSD Collections Compliance Fees	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Charges for Current Services	<u>0</u>
<u>241,665</u>	<u>243,242</u>	<u>242,390</u>		TOTAL WASTEWATER SDC REVENUE	<u>245,333</u>

**City of Coos Bay 2013-2014 Budget
Wastewater SDC Fund 20
Department 770**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (770)</u>	Proposed 2013-14
				CAPITAL OUTLAY	
0	0	0	520 2200	Merchant Fees WW Collection	0
0	0	0	520 2201	Merchant Fees WW Treatment	0
0	0	0	530 3102	Construction-Treatment Improvement	0
0	0	0	530 3103	Construction-Treatment Reimbursement	0
0	0	0	530 3104	Construction-Treatment Compliance	0
0	0	0	530 3105	Construction-Collections Improvement	0
0	0	0	530 3106	Construction-Collections Reimbursement	0
0	0	0	530 3107	Construction-Collections Compliance	0
0	0	0	530 3108	CSD Const.-Treatment Improvement	0
0	0	0	530 3109	CSD Const.-Treatment Reimbursement	0
0	0	0	530 3110	CSD Const.-Treatment Compliance	0
0	0	0	530 3111	BHSD Const.-Treatment Improvement	0
0	0	0	530 3112	BHSD Const.-Treatment Reimbursement	0
0	0	0	530 3113	BHSD Const.-Treatment Compliance	0
0	0	0	530 3114	BHSD Const.-Collections Improvement	0
0	0	0	530 3115	BHSD Const.-Collections Reimbursement	0
0	0	0	530 3116	BHSD Const.-Collections Compliance	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>
<u>0</u>	<u>0</u>	<u>242,390</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES	<u>245,333</u>
<u>241,665</u>	<u>243,242</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>241,665</u>	<u>243,242</u>	<u>242,390</u>		TOTAL WASTEWATER SDC EXPENSE	<u>245,333</u>

**City of Coos Bay 2013-2014 Budget
Stormwater SDC Fund 21
Department 780**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
				CARRYOVER BALANCE		
14,788	14,886	14,933	300 0100	Carryover-Improvement Fee		15,055
3,700	3,725	3,734	300 0200	Carryover-Compliance Fee		3,762
<u>18,488</u>	<u>18,611</u>	<u>18,667</u>		Total Carryover Balance		<u>18,817</u>
				USE OF MONEY AND PROPERTY		
100	99	45	350 0102	Interest-Improvement Fee		45
23	23	11	350 0104	Interest-Compliance Fee		11
<u>123</u>	<u>121</u>	<u>56</u>		Total Use of Money and Property		<u>56</u>
<u>18,611</u>	<u>18,732</u>	<u>18,723</u>		TOTAL STORMWATER SDC REVENUE		<u>18,873</u>
				<u>EXPENDITURES (780)</u>		
				CAPITAL OUTLAY		
0	0	0	530 3102	Construction-Improvement Fee		0
0	0	0	529 3103	Construction-Compliance Fee		0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay		<u>0</u>
<u>0</u>	<u>0</u>	<u>18,723</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES		<u>18,873</u>
<u>18,611</u>	<u>18,732</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE		<u>0</u>
<u>18,611</u>	<u>18,732</u>	<u>18,723</u>		TOTAL STORMWATER SDC EXPENSE		<u>18,873</u>

City of Coos Bay 2013-2014 Budget
Insurance Reserve Fund 23
Department 860

Fund 23 was merged FYE13 into Fund 03

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES (000)</u>		Proposed 2013-14
255,149	276,914	276,914	300	0100	CARRYOVER BALANCE	0
					USE OF MONEY AND PROPERTY	
1,765	1,894	831	350	0100	Interest	0
1,765	1,894	831			Total Use of Money and Property	0
					TRANSFERS IN	
20,000	20,000	20,000	390	0900	Transfer from Wastewater	0
20,000	20,000	20,000			Total Transfers In	0
276,914	298,808	297,745			TOTAL INSURANCE RESERVE REV.	0
					<u>EXPENDITURES (860)</u>	
					TRANSFERS OUT	
0	298,808	0	550	5010	Transfer to General Fund	0
0	298,808	0			Total Transfers Out	0
276,914	0	297,745	560	6005	RESERVE FOR FUTURE EXPENDITURES	0
276,914	298,808	297,745			TOTAL INSURANCE RESERVE EXP.	0

City of Coos Bay 2013-2014 Budget
Building Codes Reserve Fund 24
Department 850

Fund 24 was merged FYE11into Fund 08

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES</u>	Proposed 2013-14
63,898	0	0	300 0100	CARRYOVER BALANCE	0
				USE OF MONEY AND PROPERTY	
400	0	0	350 0100	Interest	0
400	0	0		Total Use of Money and Property	0
				OTHER FINANCING SOURCES	
0	0	0	390 0100	Transfer from Building Codes Fund	0
0	0	0		Total Transfers In	0
64,298	0	0		TOTAL BUILDING CODE RES. REV.	0
				<u>EXPENDITURES</u>	
				TRANSFERS	
58,998	0	0	550 5010	Transfer to General Fund	0
5,300	0	0	550 5020	Transfer to Technology Reserve Fund	0
64,298	0	0		Total Transfers	0
0	0	0	560 6005	RESERVE FOR FUTURE EXPENDITURES	0
64,298	0	0		TOTAL BLDG CODES RESERVE EXP.	0

City of Coos Bay 2013-2014 Budget
Wastewater Equipment Reserve Fund 25
Department 810

Fund 25 was merged in FYE 11 into Fund 29

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	RESOURCES		Proposed 2013-14
949,381	0	0		CARRYOVER BALANCE		0
				USE OF MONEY AND PROPERTY		
0	0	0	350 0100	Interest		0
0	0	0	380 0200	Miscellaneous Revenue		0
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property		<u>0</u>
				OTHER FINANCING SOURCES		
0	0	0	340 0300	State Revolving Fund		0
0	0	0	380 0400	Loan/Bond Proceeds		0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Financing Sources		<u>0</u>
				TRANSFERS		
0	0	0	390 0900	Transfer from Wastewater Fund		0
<u>949,381</u>	<u>0</u>	<u>0</u>		TOTAL WW RESERVE REVENUE		<u>0</u>
				EXPENDITURES (810)		
				MATERIALS AND SERVICES		
0	0	0	520 2108	Contractual		0
<u>0</u>	<u>0</u>	<u>0</u>		Total Materials and Services		<u>0</u>
				CAPITAL OUTLAY		
0	0	0	530 3001	Stormwater Collection System-Capital Projects		0
0	0	0	530 3002	Wastewater Plant 1 - Capital Projects		0
0	0	0	530 3003	Wastewater Plant 2 - Capital Projects		0
0	0	0	530 3004	Wastewater Collection System - Capital Projects		0
0	0	0	530 3008	Vehicles		0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay		<u>0</u>
				TRANSFERS		
949,381	0	0	550 5000	Transfer to Wastewater Improvement Fund		0
0	0	0	560 6005	RESERVE FOR FUTURE EXPENDITURES		0
<u>949,381</u>	<u>0</u>	<u>0</u>		Total Transfers		<u>0</u>
<u>949,381</u>	<u>0</u>	<u>0</u>		TOTAL WW RESERVE EXP.		<u>0</u>

**City of Coos Bay 2013-2014 Budget
Fire Station Reserve Fund 27
Department 835**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES</u>		Proposed 2013-14
348,835	217,130	129,375	300	100	CARRYOVER BALANCE	0
					USE OF MONEY AND PROPERTY	
2,770	777	0	350	0100	Interest	50
4,389	0	0	380	0100	Miscellaneous	0
<u>7,159</u>	<u>777</u>	<u>0</u>			Total Use of Money and Property	<u>50</u>
					TRANSFERS IN	
0	0	0	390		General Obligation Bond Fund	180,400
<u>0</u>	<u>0</u>	<u>0</u>			Total Transfers In	<u>180,400</u>
<u>355,994</u>	<u>217,907</u>	<u>129,375</u>			TOTAL FIRE STATION RESERVE REV.	<u>180,450</u>
					<u>EXPENDITURES (835)</u>	
					CAPITAL OUTLAY	
138,864	0	0	530	3023	Fire Station	0
0	40,176	0	530	3034	Vehicle	180,450
<u>138,864</u>	<u>40,176</u>	<u>0</u>			Total Capital Outlay	<u>180,450</u>
					TRANSFERS OUT	
0	101,000	129,375	550	5010	Transfer to General Fund	0
<u>217,130</u>	<u>76,731</u>	<u>0</u>			RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>355,994</u>	<u>217,907</u>	<u>129,375</u>			TOTAL FIRE STATION RESERVE EXPENSE	<u>180,450</u>

**City of Coos Bay 2013-2014 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.			Proposed 2013-14
0	527,763	100,000	300	0100	RESOURCES	100,000
					CARRYOVER BALANCE	
					USE OF MONEY AND PROPERTY	
3,909	3,217	900	350	0100	Interest	500
3,909	3,217	900			Total Use of Money and Property	500
					OTHER FINANCING SOURCES	
37,958	0	0	380	0100	Misc Revenue	0
0	650,000	9,703,213	380	0400	Loan/Bond Proceeds	11,357,750
37,958	650,000	9,703,213			Total Other Financing Sources	11,357,750
					TRANSFERS IN	
2,000,000	643,916	1,959,871	390	0900	Wastewater Fund	1,608,634
949,381	0	0	390	5000	Wastewater Equipment Reserve	0
2,949,381	643,916	1,959,871			Total Transfers In	1,608,634
2,991,248	1,824,896	11,763,984			TOTAL WW IMPROVEMENT REVENUE	13,066,884
					EXPENDITURES (810)	
					CAPITAL OUTLAY	
819,189	0	350,000	530	3001	Stormwater Collection System-Capital Projects	50,000
300,694	40,650	235,000	530	3002	Wastewater Plant 1 - Capital Projects	211,181
91,968	861,303	1,475,000	530	3003	Wastewater Plant 2 - Capital Projects	173,766
1,242,064	278,545	7,913,984	530	3004	Wastewater Collection System - Capital Projects	232,741
9,570	0	0	530	3005	Equipment & Tools	0
0	0	200,000	530	3008	Vehicles	275,000
0	0	500,000	530	3010	WW Emergency	713,233
0	0	50,000	530	3011	Debt Issuance Costs	50,000
0	0	0	530	3012	Stormwater Collections - IFA#1	293,615
0	0	0	530	3013	Wastewater Plant 1 - IFA#1	75,000
0	0	0	530	3014	Wastewater Plant 2 - IFA#1	1,359,513
0	0	0	530	3015	Wastewater Collection - IFA#1	3,075,085
0	0	0	530	3017	Wastewater Plant 1 - IFA#2	167,750
0	0	0	530	3018	Wastewater Plant 2 - IFA#2	3,690,000
0	0	0	530	3019	Wastewater Collection - IFA#2	2,700,000
2,463,485	1,180,498	10,723,984			Total Capital Outlay	13,066,884
					TRANSFERS	
0	520,000	1,040,000	550	5000	Transfer to WW Debt Service Fund	0
527,763	124,398	0	560	6005	RESERVE FOR FUTURE EXPENDITURES	0
2,991,248	1,824,896	11,763,984			TOTAL WW IMPROVEMENT EXPENDITURES	13,066,884

**City of Coos Bay 2013-2014 Budget
Major Capital Reserve Fund 34**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	RESOURCES	Proposed 2013-14
365,226	597,594	399,959	300 0100	CARRYOVER BALANCE	174,255
				REVENUE - OTHER AGENCIES	
85,924	0	40,000	340 0300	Federal	25,000
90,831	1,259,169	600,000	340 0302	OEM State Grant City Hall Seismic	0
176,755	1,259,169	640,000		Total Revenue - Other Agencies	25,000
				USE OF MONEY AND PROPERTY	
4,648	1,779	800	350 0100	Interest	500
4,648	1,779	800		Total Use of Money and Property	500
				OTHER REVENUE	
10,808	2,941	0	380 0100	Miscellaneous	0
35,500	3,712	0	380 0600	Equipment and Scrap Sales	0
585,958	150,000	227,741	380 0700	Timber Sales	700,000
632,266	156,653	227,741		Total Other Revenue	700,000
				TRANSFERS IN	
0	0	0	390 0700	Parks Improvement Fund	40,000
0	600,000	600,000	390 0800	General Fund	25,000
0	600,000	600,000		Total Transfers In	65,000
0	0	0		Unappropriated Fund Balance	0
1,178,895	2,615,195	1,868,500		TOTAL MAJOR CAPITAL RESERVE REVENUE	964,755

**City of Coos Bay 2013-2014 Budget
Major Capital Reserve Fund 34
Department 870**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>EXPENDITURES (870)</u>		Proposed 2013-14
				MATERIALS AND SERVICES		
37,521	39,970	187,741	520 2301	Timber Costs		223,750
0	0	3,500	520 2309	Bldg Maintenance (Eastside Fire Hall Windows)		0
<u>37,521</u>	<u>39,970</u>	<u>191,241</u>		Total Materials and Services		<u>223,750</u>
				CAPITAL OUTLAY		
135,998	130,045	81,000	530 3008	Vehicles		140,000
0	0	40,000	530 3012	Police Equipment/Improvements		25,000
0	0	50,000	530 3013	Fire Equipment (Fire Truck)		75,000
0	152,404	75,000	530 3023	Equipment		60,000
0	0	5,000	530 3025	Station Replacement & Repair (Empire Restroom)		0
10,347	0	75,000	530 3046	Library Improvements		240,000
12,680	0	0	530 3052	Shops Relamping		0
81,224	0	0	530 3053	City Lights Relamping		0
90,831	1,409,169	600,000	530 3054	City Hall Seismic Reimbursement		0
0	0	75,000	530 3057	City Hall Seismic Roof CO		0
0	77,246	600,000	530 3056	City Hall Seismic Loan Proceed		0
<u>331,080</u>	<u>1,768,864</u>	<u>1,601,000</u>		Total Capital Outlay		<u>540,000</u>
				TRANSFERS TO		
72,700	114,835	75,000	550 5020	Technology Fund		75,000
140,000	0	0	550 5021	Parks Improvement Fund		0
<u>212,700</u>	<u>114,835</u>	<u>75,000</u>		Total Transfers		<u>75,000</u>
<u>597,594</u>	<u>691,526</u>	<u>1,259</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES		<u>126,005</u>
<u>1,178,895</u>	<u>2,615,195</u>	<u>1,868,500</u>		TOTAL MAJOR CAPITAL RESERVE EXPENSE		<u>964,755</u>

City of Coos Bay 2013-2014 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.		<u>RESOURCES</u>	Proposed 2013-14
4,914,027	4,858,592	4,801,926	300	0100	CARRYOVER BALANCE	4,825,938
0	4,800,000	4,800,000			Carryover - Nonspendable	4,800,000
0	50,439	0			Carryover - Restricted	0
0	8,153	1,926			Carryover - Assigned	25,938
4,914,027	4,858,592	4,801,926			Total Carryover	4,825,938
					USE OF MONEY AND PROPERTY	
62,659	62,262	20,433	350	0100	Interest	25,000
62,659	62,262	20,433			Total Use of Money and Property	25,000
					OTHER FINANCING SOURCES	
0	0	118,098	390	0100	Loan from General Fund (8/2013 mature)	58,506
0	0	118,098			Total Other Financing Sources	58,506
4,976,686	4,920,854	4,940,457			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND	4,909,444
					<u>EXPENDITURES (880)</u>	
					DEBT SERVICE	
103,686	107,934	112,336	540	4001	Principal	57,306
14,408	10,160	5,762	540	4002	Interest	1,200
118,094	118,094	118,098			Total Debt Service	58,506
4,858,592	4,802,760	4,822,359	560	6005	RESERVE FOR FUTURE EXPENDITURES	4,850,938
4,976,686	4,920,854	4,940,457			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE	4,909,444

**City of Coos Bay 2013-2014 Budget
Technology Reserve Fund 40
Department 830**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES</u>		Proposed 2013-14
104,095	136,606	136,000	300	0100	CARRYOVER BALANCE	26,407
					USE OF MONEY AND PROPERTY	
0	31,822	0	340	0300	Grants	0
833	1,519	100	350	0100	Interest	200
833	33,341	100			Total Use of Money and Property	200
					TRANSFERS IN	
59,437	0	0	390	0800	General Fund	0
6,500	6,500	6,500	390	0900	Wastewater Fund	6,500
72,700	114,835	75,000	390	1400	Major Capital Reserve	75,000
5,300	0	0	390	1600	Building Codes Reserve	0
0	5,300	5,300	390	1700	Building Codes	5,300
143,937	126,635	86,800			Total Transfers In	86,800
248,865	296,582	222,900			TOTAL TECH RESERVE REVENUE	113,407
					<u>EXPENDITURES (830)</u>	
					MATERIALS AND SERVICES	
36,358	36,405	45,000	520	2108	Contractual	50,000
36,358	36,405	45,000			Total Materials and Services	50,000
					CAPITAL OUTLAY	
72,216	66,550	113,315	530	3001	Computer Hardware & Software	58,822
0	24,319	20,000	530	3015	Federal Grant	0
0	2,466	20,000	530	3024	Website	0
72,216	93,335	153,315			Total Capital Outlay	58,822
					TRANSFERS	
3,685	4,435	4,585	550	5020	Transfer to County-wide CAD Reserve Fund	4,585
3,685	4,435	4,585			Total Transfers	4,585
136,606	162,407	20,000	560	6005	RESERVE FOR FUTURE EXPENDITURES	0
248,865	296,582	222,900			TOTAL TECH RESERVE EXPENSE	113,407

**City of Coos Bay 2013-2014 Budget
County-wide CAD Core Reserve Fund 41
Department 890**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	<u>RESOURCES</u>		Proposed 2013-14
23,032	19,159	14,000	300	0100	CARRYOVER BALANCE	18,645
					REVENUE FROM OTHER AGENCIES	
553	737	737	340	1100	City of Bandon	737
7,555	9,042	9,221	340	1200	Coos County Sheriffs Office	9,221
1,474	1,474	1,474	340	1300	Coos County District Attorneys Office	1,474
737	737	737	340	1400	SCINT	737
737	1,037	1,097	340	1500	City of Coquille	1,097
737	987	1,037	340	1600	City of Myrtle Point	1,037
2,948	2,948	2,948	340	1700	City of North Bend	3,488
14,741	16,962	17,251			Total Revenue from Other Agencies	17,791
					USE OF MONEY AND PROPERTY	
120	139	50	350	0100	Interest	50
120	139	50			Total Use of Money and Property	50
					TRANSFERS IN	
3,685	4,435	4,585	390	1500	Transfer from Technology Fund	4,585
3,685	4,435	4,585			Total Transfers In	4,585
41,578	40,695	35,886			TOTAL COUNTY-WIDE CAD RESERVE REVENUE	41,071
					<u>EXPENDITURES (890)</u>	
					MATERIALS AND SERVICES	
7,080	13,859	10,000	520	2108	Contractual	10,000
7,080	13,859	10,000			Total Materials and Services	10,000
					CAPITAL OUTLAY	
15,339	4,191	15,886	530	3001	Computer Hardware & Software	16,000
15,339	4,191	15,886			Total Capital Outlay	16,000
19,159	22,645	10,000	560	6005	RESERVE FOR FUTURE EXPENDITURES	15,071
41,578	40,695	35,886			TOTAL COUNTY-WIDE CAD RESERVE EXPENSE	41,071

**City of Coos Bay 2013-2014 Budget
Rainy Day Reserve Fund 42
Department 890**

Actual 2010-11	Actual 2011-12	Council Adopted 2012-13	Acct. No.	RESOURCES	Proposed 2013-14
58,148	138,825	293,825	300 0100	CARRYOVER BALANCE	394,425
				USE OF MONEY AND PROPERTY	
677	1,393	800	350 0100	Interest	300
677	1,393	800		Total Use of Money and Property	300
				TRANSFERS	
80,000	155,000	99,207	390 0800	Transfer from General Fund	88,843
80,000	155,000	99,207		Total Transfers In	88,843
138,825	295,218	393,832		TOTAL RAINY DAY RESERVE REVENUE	483,568
				EXPENDITURES (890)	
				CAPITAL OUTLAY	
0	0	0	530 3001	Construction	483,568
0	0	0		Total Capital Outlay	483,568
				TRANSFERS	
0	0	0	550 5020	Transfer to General Fund	0
0	0	0		Total Transfers	0
138,825	295,218	393,832	560 6005	RESERVE FOR FUTURE EXPENDITURES	0
138,825	295,218	393,832		TOTAL RAINY DAY RESERVE EXPENSES	483,568
24,254,112	24,846,550	36,141,482		Total Other Expenditures	36,404,562
14,641,203	18,689,862	16,293,079		Total General Fund Expenditures	11,009,508
38,895,315	43,536,411	52,434,561		TOTAL OF ALL CITY FUNDS	47,414,070
38,895,315	43,536,411	52,434,561			47,414,070

City of Coos Bay 2013-2014 Budget
Salaries Charged to More than One Department by Percentage

Fund	XX-XXX	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General Police/ Codes	01-300 General PW Admin	01-301 General Com. Dev.	01-305 General PW Admin/Eng.	01-306 General Parks	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	Department	Manager	UR	Finance	Attorney	Non-dept.						Maint	Admin.	Plant 1	Plant 2	Coll/Sanitary	Coll./Storm	Motel	
City Manager																			
Rodger Craddock		50%	10%									2%	12%	5%	7%	5%	3%	2%	4%
Community Dev Director																			
Vacant			55%						45%										
UR Part Time Assistant																			
Denise Bowers			100%																
Executive Assistant																			
Jackie Mickelson		61%	10.0%	27%									2%						
Finance Director																			
Susanne Baker			10%	33%								7%	14%	10%	10%	5%	3%	5%	3%
Deputy Finance Director																			
Amy Kinnaman			5%	37%								8%	5%	10%	10%	10%	5%	5%	5%
Finance Assistant																			
Julie Kremers			5%	55%								7%	5%	5%	5%	5%	5%	5%	3%
Accounting Tech I																			
Tanya Argyle			5%	40%		0%						7%	5%	10%	10%	10%	5%	5%	3%
Intermediate Accountant																			
Debbie Frankenberger			5%	23%								7%	5%	10%	10%	10%	5%	5%	20%
City Attorney																			
Nathan McClintock			10%		50%							1%	14%						25%
Public Works Director																			
Jim Hossley			10%							20%		18%		10%	15%	12%	5%		10%
Planner I																			
Vacant			55%						45%										
Planner I																			
Debbie Erler									85%				15%						
Codes Enforcement																			
Lisa Magill							65%		10%										25%
Contracts Admin Spec.																			
Pam Patton			5%							29%		5%	50%	3%	4%	3%	1%		
Planning/Codes Spec.																			
Sheri Corgill			2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Planning/Codes Spec.																			
Jessie Polenz			2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Codes Administrator																			
Mike Smith			10%						5%										85%
Eng. Services Coord.																			
Jennifer Wirsing			5%							5%		10%		12%	18%	37%	13%		
Operations Superintendent																			
Jon Eck											39.4%	39.4%				5.6%	5.6%	10%	
GIS Technician																			
Kevin Neff										10%		10%		15%	15%	35%	15%		
Civil Engineering Tech																			
Jessica Spann										5%		10%		20%	25%	20%	20%		
Operations Administrator																			
Randy Dixon			15%							20%	5%	35%		3%	8%	6%	3%	5%	
Lead Maintenance Wrkr II																			
Matt Pace											5%	60%					5%	30%	
Lead Mtnc Worker II																			
Nathan Clausen											10%	20%						70%	
Contract Maintenance II																			
Vacant											2%	70%					20%	8%	
Maintenance II																			
Walter Shaffer											2%	50%					20%	28%	
Maintenance II																			
Julie LaPram											2%	50%					20%	28%	
Maintenance II																			
Derrick Wilkins											2%	50%					20%	28%	
Maintenance II																			
Tom Jackson											67%	5%						28%	
Maintenance II																			
Frank Kaiser											67%	5%						28%	
Mechanic II																			
Mike Moore						22%						47%		5%	5%	13%	5%	3%	
Mechanic II																			
Jared Anderson						77%						10%		2%	2%	5%	2%	1%	1%

City of Coos Bay 2012-2013 Budget

Salaries Charged to More than One Department by Percentage - Highlighted areas note the change from FYE 13 to FYE 14

Fund	XX-XXX	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General Police/ Codes	01-300 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	07-510 Library	08-304 Codes
Position	Department	Manager	UR	Finance	Attorney	Non-dept.														
City Manager																				
Rodger Craddock		50%	10%									2%	12%	5%	7%	5%	3%	2%		4%
Urban Renewal			100%																	
Joyce Jansen																				
UR Part Time Assistant																				
Vacant			100%																	
Executive Assistant		61%	10.0%	27%									2%							
Jackie Mickelson																				
Finance Director			10%	45%								7%	14%	5%	5%	3%	3%	5%		3%
Susanne Baker																				
Deputy Finance Director			5%	12%								8%	5%	10%	10%	10%	5%	5%		30%
Amy Kinnaman																				
Finance Assistant			5%	55%								7%	5%	5%	5%	5%	5%	5%		3%
Julie Kremers																				
Accounting Tech I			5%	40%								7%	5%	10%	10%	10%	5%	5%		3%
Tanya Argyle																				
Intermediate Accountant			5%	40%								7%	5%	10%	10%	10%	5%	5%		3%
Debbie Frankenberger																				
City Attorney			10%		50%							1%	14%							25%
Nathan McClintock																				
Public Works Director			10%					20%				18%		10%	15%	12%	5%			10%
Jim Hossley																				
Planning Administrator			5%						95%											
Laura Barron																				
Planning Administrator			5%						95%											
2 month estimate																				
Planner I									85%				15%							
Debbie Erler																				
Codes Enforcement							65%		10%											25%
Lisa Magill																				
Contracts Admin Spec.			5%					5%		24%		5%	50%	3%	4%	3%	1%			
Pam Patton																				
Planning/Codes Spec.			2.5%					5%	26.5%			5%		3%	4%	3%	1%			50%
Amy Carlson																				
Planning/Codes Spec.			2.5%					5%	27%			5%		3%	4%	3%	1%			50%
Lisa Ekelund																				
Planning/Codes Spec.			2.5%					8%	26.5%			5%		3%	4%	3%	1%			50%
Jessie Polenz																				
Codes Administrator			10%						5%											85%
Mike Smith																				
Eng. Services Coord.			5%							5%		10%		12%	18%	37%	13%			
Jennifer Wirsing																				
Operations Superintendent																				
Jon Eck											39.4%	39.4%				5.6%	5.6%	10%		
GIS Technician																				
Kevin Neff										10%		10%		15%	15%	35%	15%			
Civil Engineering Tech																				
Jessica Spann										5%		10%		20%	25%	20%	20%			
Operations Administrator																				
Randy Dixon			15%							20%	5%	35%		3%	8%	6%	3%	5%		
Lead Maintenance Wrkr II																				
Matt Pace											5%	60%					5%	30%		
Lead Mtnc Worker II																				
Nathan Clausen											10%	20%						70%		
Contract Maintenance II																				
Brad Carlson											2%	70%					20%	8%		
Maintenance II																				
Walter Shaffer											10%	20%						70%		
Maintenance II																				
Julie LaPram											2%	60%					10%	28%		
Maintenance II																				
Vacant											2%	40%					30%	28%		
Maintenance II																				
Tom Jackson											67%	5%						28%		
Maintenance II																				
Frank Kaiser											67%	5%						28%		
Mechanic II																				
Mike Moore						22%						47%		5%	5%	13%	5%	3%		
Mechanic II																				
Jared Anderson						77%						10%		2%	2%	5%	2%	1%		1%

City of Coos Bay Salary Schedule - Effective July 1, 2013

102.0%

AFSCME - Contract Expires 06/30/2016

102.0%

	I	II	III	IV	V	VI	VII
Effective 7/1/13 (Probation: 9 months-date becomes annual review date)							
Engineering Svc Coord.	4509	4690	4878	5072	5274	5485	5621
GIS Specialist	4445	4622	4807	5000	5199	5407	5543
Codes Inspector II	4338	4510	4692	4880	5076	5277	5409
Codes Inspector I	3967	4125	4291	4461	4640	4825	4946
Foreman (Maintenance)	3680	3827	3980	4139	4303	4476	4588
Planner I	3680	3827	3980	4139	4303	4476	4588
Engineering Tech, Codes/Planning Tech	3463	3602	3746	3895	4051	4215	4319
Mechanic II, Master Mechanic	3463	3602	3746	3895	4051	4215	4319
Lead Maintenance Worker II	3454	3592	3734	3884	4039	4200	4305
Engineering Aide II/Draftsman	3309	3441	3579	3723	3872	4027	4128
Office Mgr., Data Base Specialist	3309	3441	3579	3723	3872	4027	4128
Maintenance Worker II	3301	3432	3570	3714	3862	4015	4116
Plan Tech/Codes Enforce/Econ Dev Asst	3215	3344	3477	3616	3761	3911	4008
Codes/Planning Specialist	3047	3168	3294	3425	3563	3707	3798
Librarian	3047	3168	3294	3425	3563	3707	3798
Maintenance Worker I	3028	3149	3275	3407	3541	3684	3775
Engineering Aide I	3024	3146	3271	3403	3538	3680	3772
Codes Specialist, Secretary	2930	3048	3170	3298	3429	3567	3656
Clerk Typist	2553	2654	2761	2871	2987	3106	3183
Library Assistant II	2794	2906	3022	3144	3269	3401	3485
Library Assistant, Reference Service Asst.	2614	2718	2828	2941	3059	3180	3260
PC & Peripherals Technician (1/2 time)	1718	1803	1894	1988	2088	2193	2302
Parks Utility Worker	2150	0	0	0	0	0	0
Intermediate Accountant	4006	4166	4334	4506	4687	4875	4996
Finance Assistant	3634	3779	3930	4087	4251	4422	4532
Accounting Technician I	3232	3363	3497	3637	3782	3933	4032

CBPOA - Contract Expires 6/30/2015

102.0%

	I	II	III	IV	V	VI
Effective 7/1/13						
Sergeant	5285	5550	5827	6120	6426	6746
Police Officer	4351	4570	4799	5039	5291	5555
Communication Supervisor	4088	4293	4507	4733	4968	5217
Dispatcher	3559	3735	3922	4118	4323	4539
Clerical Specialist Supervisor	3402	3572	3752	3940	4139	4345
Clerical Specialist	3076	3230	3393	3563	3740	3928
Evidence/Prop. Clerk/Civilian Police Asst.	3076	3230	3393	3563	3740	3928

CBPOA Certification Pay:		Dispatcher	Officer
Intermediate DPSST Cert.		158.87	194.42
Advanced DPSST Cert.		272.34	333.30
CBPOA Longevity Pay:		Clerical & Non-Cert. Dispatchers	Officers & Cert. Dispatchers
10 years		2.0%	0.0% of base pay
15 years		4.5%	2.5% of base pay
20 years		7.0%	5.0% of base pay
25 Years		9.0%	7.0% of base pay

Bilingual, Investigations, canine, BA/BS or equivalent: 5% of base pay for each category

Motorcycle Pay: 5% of base pay during time on motorcycle (May-Oct.)

AA/AS or equivalent: 2.5% of base pay

Physical Abilities Test 1,000.00 Annually in November

NON-REPRESENTED EMPLOYEES

Effective 7/1/13

	I	II	III	IV	V	VI
City Manager	9867	10361	10879	11423	11994	12595
Economic Revitalization Administrator	5253	5515	5792	6082	6386	6704
City Attorney	5095	5350	5618	5899	6194	6504
Fire Chief, Police Chief; PW, CD, Finance Director	7248	7610	7992	8392	8811	9250
Library Director	5955	6253	6565	6893	7238	7599
Police Captain	6271	6248	6914	7258	7620	8002
Fire Battalion chief	6089	6394	6714	7050	7403	7772
Bdlg Codes Admin, Planning Director	5903	6199	6509	6833	7175	7533
PW Operations Admin						
Engineer	6355	6673	7006	7357	7724	8111
PW Engineer Admin, PW Planning Admin, Deputy PW Director, Deputy Finance Direct	5253	5515	5792	6082	6386	6704
Assistant Library Director	4312	4527	4752	4991	5240	5503
PW Admin Asst, Library Data Base Admin Operations Superintendent	3823	4013	4214	4425	4645	4878
Library Staff Services Supervisor	3443	3614	3794	3984	4184	4392
Executive Assistant	3063	3216	3377	3546	3723	3910

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

	I	II	III	IV	V	VI
Library Substitute	12.07	12.90	14.07			
Library Page			8.95	8.94	9.00	9.50

102.0%

IAFF - Contract Expires 06/30/2014

	I	II	III	IV	V	VI
Effective 7/1/13						
Lieutenant	4644	4876	5119	5374	5643	5926
Firefighter/Engineer	4421	4644	4876	5119	5374	5643

IAFF Certification Pay:					
EMT Intermediate	4.0%	of base pay			
Fire Officer I	1.0%	of base pay			
Fire Officer II	2.0%	of base pay			Effective 1-1-13
Hazardous Materials Team Member	1.5%	of base pay			
Associates Degree	3%	of base pay			
Bachelors Degree	5%	of base pay			
Physical Abilities Test	1,000.00	Annually in November			

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.

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.

City of Coos Bay Budget Acronyms

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