

City of Coos Bay



**Proposed Budget
FY 2020/2021**

City of Coos Bay Budget Committee

Fiscal Year 2020/2021

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Phil Marler, Council President
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Mark Anderson , Fire Chief
Samantha Pierson, Library Director
Gary McCullough, Police Chief
Jim Hossley, PW&CD Director

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Budget Committee Members

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CITY OF COOS BAY BUDGET MESSAGE FY 2020-2021

The Honorable Mayor Joe Benetti, members of the City Council, citizen members of the Budget Committee, and the citizens of Coos Bay, it is my honor and pleasure to submit the City's fiscal year (FY) 2020-2021 (FYE21) proposed budget.

The annual budget is the City of Coos Bay's single most important policy document. 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 City of Coos Bay annual budget has been prepared pursuant to Oregon Local Budget Law. It presents my recommendations as Budget Officer, and it incorporates the cooperative efforts of the city's management team.

Financial Practices: The budget has been prepared based on the following city practices:

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

The FYE21 City of Coos Bay budget recommendations for all funds and accounts totals \$72,080,008 which includes \$9,037,890 in wastewater capital improvements, \$1,941,778 for street improvements, \$2,374,500 for capital sidewalk improvements and \$1,918,700 for capital park improvement projects. The budget document is organized into 24 funds, and they are broadly organized into four categories: Operating Funds, Debt Service Funds, Capital Improvement Funds, and Reserve Funds.

- **Operating Funds** provide for ongoing services such as police and fire protection, building services, street maintenance, wastewater collection and treatment, library services, and governmental administration and risk management activities.
- **Debt Service Funds** pay for prior debt which was incurred to complete major community capital improvements.

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

The majority of the budget funds, outside of the wastewater capital improvement fund, contain operational expenditures which are categorized as personnel services or materials and services expenditures.

- **Personnel Services:** The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, storm water and wastewater utilities, 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 all three of the city's three bargaining units. The current Collective Bargaining Agreements (CBA) are 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 a 2.6% cost of living adjustment (COLA) for all three bargaining units as well as the non-represented (management) employees. Personnel expenses comprise 20% of the total city operating budget; of that percentage, salaries are 61% and benefits 39% of personnel expenses. Benefits include insurances (medical, dental, vision, HSA/HRA, long term disability, accidental death/life, workers compensation, unemployment, etc.), Public Employee Retirement System contributions, and Social Security and Medicare matching contributions (tax).

The proposed budget reflects increases in employee insurance costs (7% medical, vision and dental) over the prior fiscal year budget. The proposed budget doesn't include an increase allocation cost for the State's regulated and managed public employee retirement system program (PERS), it still reflects a substantial benefit cost of \$2,190,256 across all funds for FYE21.

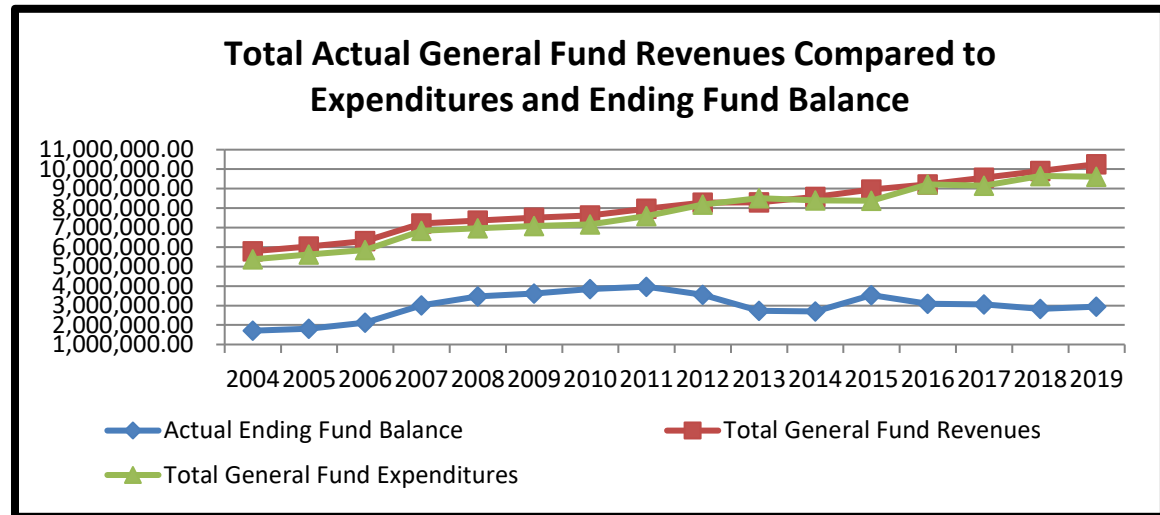
The city currently employs 111 employees. The proposed budget includes an additional dispatch position scheduled to tentatively start in January of 2021 and the additional position to manage the city's wastewater utility.

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

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

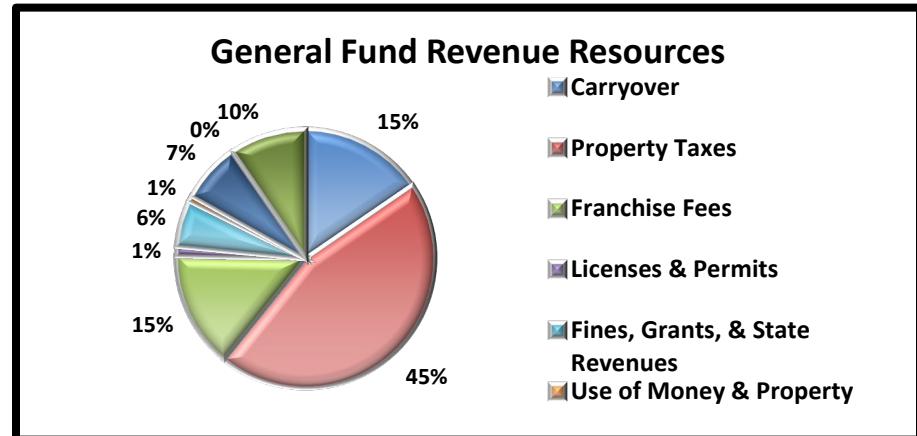
The Carryover balance (also known as the ending fund balance) continues to be a challenge to maintain.

The Carryover is used to carry the General Fund over a four-month period of time where no substantial revenues are received. The carryover is used to pay employees and to pay the General Fund bills from July 1st until mid-November when the city expects the first property tax disbursement from Coos County. The proposed budget anticipates a carryover amount of \$2,200,000.



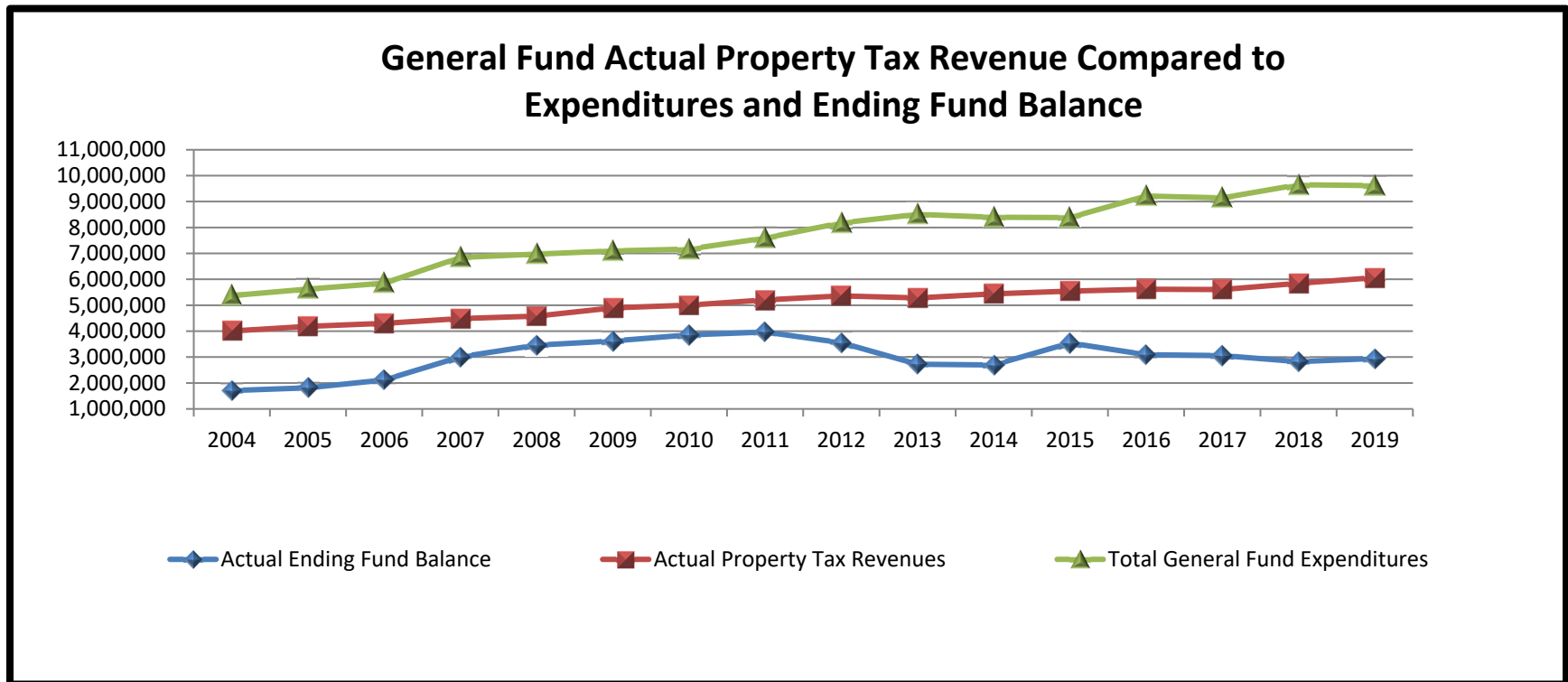
General Fund Revenue resources are estimated to be:

1. Property taxes	\$6,462,232
2. Franchise Fees	2,063,000
3. Licenses & Permits	169,675
4. Fines, Grants, & State Revenues	820,150
5. Use of Money & Property	106,200
6. Services & Repayments	1,043,350
7. Other Revenue	24,050
8. Du Jour Financing Repayment	1,353,000
Total (including carryover):	\$14,241,657

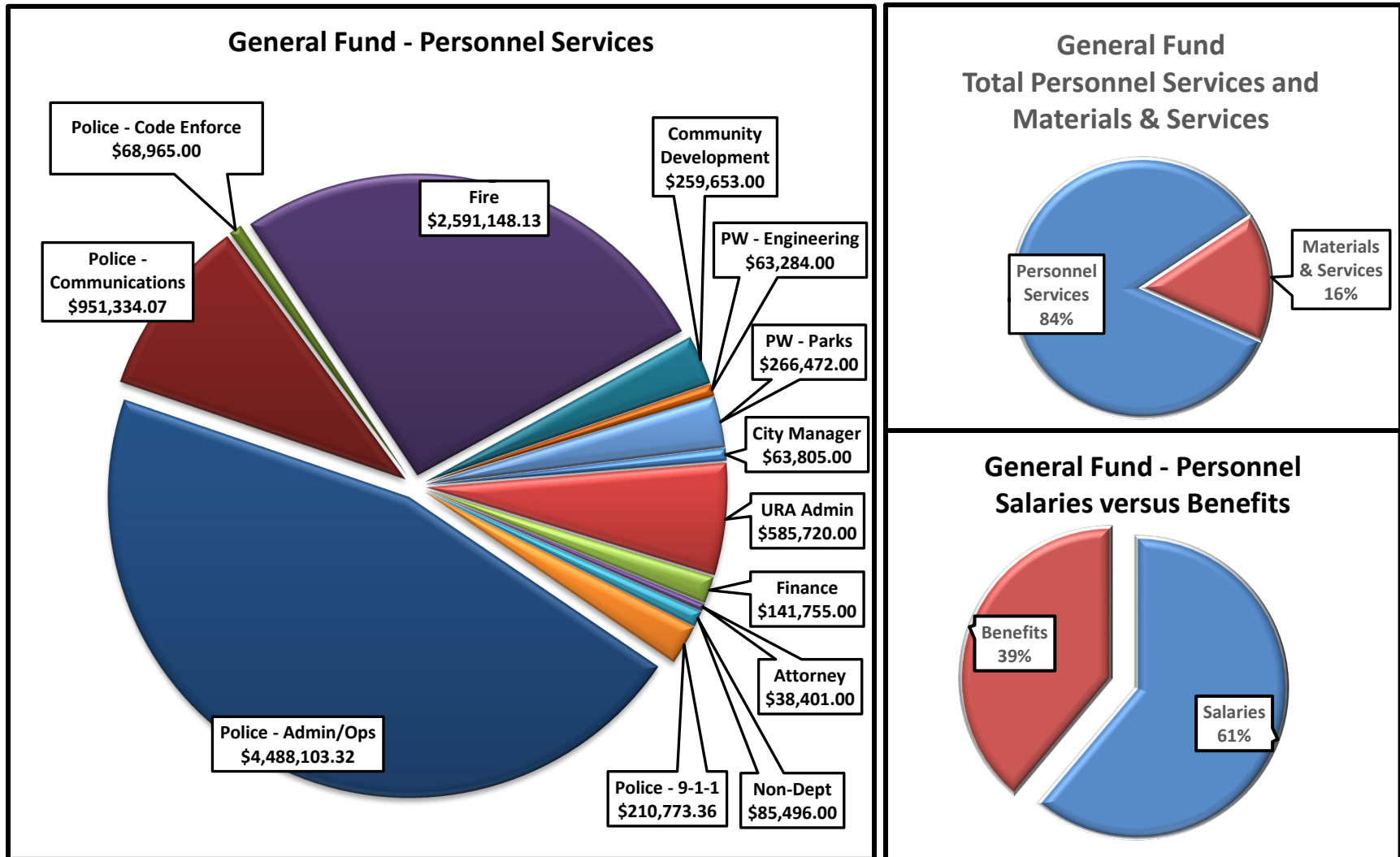


Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects an increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately 2.25% more than received during the FYE20 budget year. While FYE20 budget reflected a 5% uncollectable rate, due to the COVID-19 pandemic and impacts on local citizens, it has been assumed that we may experience a slightly higher rate of uncollectible property taxes. As such the uncollectible rate has been increased from 5% to 7%. Property Taxes account for just over 45% of the overall General Fund revenues.

The chart below illustrates the slow growth of property tax revenue since 2004, which is the primary cause for lagging General Fund revenues.



General Fund Expenditures: General Fund expenditures are separated into two broad categories: Personnel Services and Materials and Services. The charts illustrate both personnel and material and services expenditures from the General Fund:



Street Maintenance and Capital funds: Maintaining the city's street infrastructure is an ongoing concern. The pavement network within the city consists of 67 centerline miles of paved surfaces. In 2015 the estimated total replacement value was just over \$66M, and \$17M in order to bring the condition of the streets at that time up to a "good" condition. With little doubt that amount is much higher now. Funding for the Streets Division capital project funds, including sidewalks, is derived from a combination of sources including: (1) the State gas tax; (2) interest from the city's Jurisdictional Exchange funds; (3) federal Surface Transportation Funds; (4) a portion of the PP&L franchise fee revenue; (5) funds received in the past from System Development Charges (SDC); (6) the Transportation User Fee (TUF); and (7) grants. Urban Renewal funding is also available for certain street infrastructure projects.

In all, not counting URA funds, the proposed budget reflects \$6,446,648 in combined resources for use from Funds #2 (State Gas Tax Fund), #16 (Street Improvement Fund), #18 (Bike / Pedestrian Path Fund) #19 (Transportation SDC Fund) and #39 (Jurisdictional Exchange Streets Reserve Fund) of which \$4,637,870 is proposed for street & sidewalk maintenance and capital improvement projects. The remaining funds will be use in part to pay personnel as well as material and services costs related to maintaining and operating the city's gravel streets, street light infrastructure, signalized intersections, street signs, cross walks, drainage ditches, street sweeping, sanding when necessary, and vegetation management.

Wastewater Funds: The Wastewater Funds are able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes rate increase of approximately 5.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. This budget reflects the city's continued effort to complete state mandated capital improvements to the infrastructure which consists of upgrades / replacement at both wastewater treatment plants, upgrade / replacement of 14 pump stations and over 40 inflow/infiltration (I/I) reduction projects which collective cost of approximately \$97.6 million. To date, the City has undertaken a number of those planned capital improvement projects at a collective cost of \$41,282,777. An additional \$4,115,441 has been invested to date, beginning in FYE13, for emergency and/or other needed system capital improvement projects which were not on DEQ's required Capital Improvement Plan (CIP). The proposed budget includes \$3,807,890 in loan and grant proceeds comprised of DEQ and State IFA loans to undertake identified projects on DEQ's CIP. The proposed budget includes \$5,230,000 for needed infrastructure capital projects which are outside of DEQ's CIP.

Park Improvement Fund: The Park Improvement Fund serves as venue for the expenditure of grant funds and donations specifically for the City's expansive park system along with limited funds transferred from General Fund sources. The proposed project reflects receiving \$1,800,000 in state grants (not awarded as of yet) which combined with other resources for the funding will provide \$1,903,700 for capital projects. Those projects include resurfacing the Mingus Park Pool, dredging Mingus pond, and replacing sections of ramps and floating docks at the two boat ramps at the downtown marina.

Hotel/Motel Fund: The Hotel/Motel Tax Fund is used in large part for promotion of the community and community events. The Coos Bay – North Bend Visitors Convention Bureau (VCB) receives funding through this fund for operations and management of Visitor's Information Center as well as coordinated promotions with our VCB partners, the city of North Bend and the Coquille Indian Tribe. The revenue source for this fund is derived from the city's established lodging tax on short term rental businesses operating within the city. The Hotel/Motel Fund includes a projected decrease in revenue of just under 17% due to the anticipated impacts of the COVID-19 pandemic.

Major Capital Fund: This fund is used to purchase capital items such as police cars or to pay for capital projects. Revenue from bi-annual timber harvests are the primary revenue source for this fund. Traditionally, 40 to 50 acres are harvested every other year with this budget year including a timber sale. While we are scheduled to undertake a timber harvest, we have held off conducting a timber sale due to market condition. As such, only a minimal amount of a projected sale, \$100,000 has been included in the proposed budget.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee appropriate the 2.5% of the General Fund beginning balance of FYE21. Currently, the fund has approximately \$940,000.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,353,000.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R. Anderson".

April 24, 2020

CITY OF COOS BAY 2020-2021 BUDGET
Property Tax Levy Summary

Table 4a	Actual 2017-18	Actual 2018-19	Budget Adopted 2019-20	Actual 2019-20	Budget Proposed 2020-21	Budget Adopted 2020-21
Assessed Value (less URA excess value)	940,033,254	968,120,241	1,022,242,383	1,022,242,383	1,045,242,837	1,045,242,837
General Fund Tax Imposed (within statutory limits)	5,982,654	6,161,408	6,505,857	6,505,857	6,634,845	6,634,845
Tax Rate (/1000, Gen Fund-Certified) **	6.3643	6.3643	6.3643	6.3643	6.3643	6.3643
Assessed Value	1,049,448,987	1,081,452,109	1,155,983,100	1,155,983,100	1,181,992,720	1,181,992,720
GO Bonds Tax Imposed - Certified	497,000	546,834	516,114	516,114	527,259	527,259
Tax Rate (/1000, GO Bonds-Certified) **	0.4736	0.5056	0.4465	0.4465	0.4461	0.4461
TOTAL PROPERTY TAX IMPOSED	6,479,654	6,708,242	7,021,971	7,021,971	7,162,104	7,162,104
Total City Tax Rate Per Thousand (before reduction)	6.8379	6.8699	6.8108	6.8108	6.8104	6.8104

CITY OF COOS BAY 2020-2021 BUDGET
General Fund Tax Levy Computations

	Actual 2017-18	Actual 2018-19	Budget Adopted 2019-20	Budget Proposed 2020-21	Budget Adopted 2020-21
Carryover	2,997,938	2,822,946	2,943,686	2,200,000	2,200,000
Current Property Taxes	5,555,720	5,741,598	6,021,347	6,137,232	6,137,232
Delinquent Taxes	287,501	322,014	275,000	325,000	325,000
Non Property Tax Revenues	4,090,338	4,256,017	3,991,078	4,226,425	4,226,425
Du Jour Repayment	1,901,023	1,396,615	1,557,726	1,353,000	1,353,000
Total Revenues	14,832,520	14,539,190	14,788,837	14,241,657	14,241,657
Property Tax Revenue (within statutory limits)	5,982,654	6,161,408	6,505,857	6,634,845	6,634,845
Estimated Uncollectible (7.5%-10%)	(598,265)	(616,141)	(650,586)	(497,613)	(497,613)
Net Property Tax Revenue	5,384,388	5,545,267	5,855,271	6,137,232	6,137,232
Actual Current Property Tax more/(less) than estimated	171,332	196,331	(166,076)	0	0

CITY OF COOS BAY 2020-2021 BUDGET
General Obligation Bonds Tax Levy Computations

	Actual 2017-18	Actual 2018-19	Budget Adopted 2019-20	Budget Proposed 2020-21	Budget Adopted 2020-21
Carryover	381,740	391,809	455,339	475,000	475,000
Current Property Taxes	462,826	510,142	488,950	490,000	490,000
Delinquent Taxes	27,120	30,114	20,000	20,000	20,000
Non Property Tax Revenues	9,872	15,425	3,000	5,000	5,000
Total Revenues	881,559	947,489	967,289	990,000	990,000
Total Bonded Debt	489,750	492,150	488,950	490,351	490,351
Uncollectible	7,250	48,833	27,164	36,908	36,908
Taxes Necessary to Balance Budget	497,000	540,983	516,114	527,259	527,259
Tax Levy (imposed)	497,000	546,834	516,114	527,259	527,259
Less Uncollectible (5%-10%)	49,700	54,683	27,164	36,908	36,908
Taxes Necessary to Balance Budget (anticipated)	447,300	492,151	488,950	490,351	490,351
Total Revenues less Bonded Debt equals Carryover	391,809	455,339	478,339	499,649	499,649

CITY OF COOS BAY 2020-2021 BUDGET
Transfers

	DESCRIPTION	IN	OUT
GENERAL FUND			
to State Gas Fund	2% Pacific Power Franchise Fees	-	331,778
to Technology Reserve Fund	Support of Technology Infrastructure Replacements	-	40,000
to Rainy Day Fund	2.5% of Prior Year Ending Fund Balance	-	55,000
to Fire Equipment Reserve Fund	10% Fire Service Contracts (Bunker Hill, Libby, Timber Park)	-	23,677
to Major Capital Reserve Fund	Support of Capital Equipment & Building Improvements	-	60,000
STATE GAS TAX FUND			
from General Fund	2% Pacific Power Franchise Fees	331,778	-
to Street Improvement Fund	Support of Street Infrastructure Improvements	-	405,278
to Technology Reserve Fund	Support of Technology Infrastructure Replacements	-	12,000
WASTEWATER FUND			
to Wastewater Improvement Fund	Support of Wastewater Infrastructure Improvements	-	2,100,000
to Technology Reserve Fund	Support of Technology Infrastructure Replacements	-	25,000
BUILDING CODES FUND			
to Technology Reserve Fund	Support of Technology Infrastructure Replacements	-	5,000
to Major Capital Reserve Fund	Support of Capital Equipment & Building Improvements	-	10,000
STREET IMPROVEMENT FUND			
from State Gas Tax Fund	Street Infrastructure Improvements	405,278	-
FIRE EQUIPMENT RESERVE FUND			
from General Fund	Fire Equipment Replacements	23,677	-
WASTEWATER IMPROVEMENT FUND			
from Wastewater Fund	Wastewater Infrastructure Improvements	2,100,000	-
MAJOR CAPITAL RESERVE FUND			
from General Fund	Capital Equipment & Building Improvements	60,000	-
from Building Codes Fund	Support of Technology Infrastructure Replacements	10,000	-
to Technology Reserve Fund	Support of Technology Infrastructure Replacements	-	50,000
TECHNOLOGY RESERVE FUND			
from General Fund	Technology Infrastructure Replacements	40,000	-
from State Gas Fund	Technology Infrastructure Replacements	12,000	-
from Wastewater Fund	Technology Infrastructure Replacements	25,000	-
from Building Codes Fund	Technology Infrastructure Replacements	5,000	-
from Major Capital Reserve Fund	Technology Infrastructure Replacements	50,000	-
to CAD Group Reserve Fund	Support of Group Dispatch Equipment Replacement	-	5,500
CAD GROUP RESERVE FUND			
from Technology Reserve Fund	Group Dispatch Equipment Replacement	5,500	-
RAINY DAY FUND			
from General Fund	Reserve of Funds for Economic/Emergency Situations	55,000	-
TOTAL TRANSFERS IN & OUT		3,123,233	3,123,233

CITY OF COOS BAY 2020-2021 BUDGET
Summary of Resources - By Fund Type

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20		Proposed 2020-21
			OPERATING FUNDS RESOURCES	
14,832,520	14,539,190	14,827,537	General Fund	14,241,657
1,769,641	2,158,949	1,993,931	State Gas Tax Fund	1,808,778
8,674,860	9,162,402	9,252,996	Wastewater Fund	9,658,808
1,012,941	1,171,092	1,324,303	Hotel/Motel Tax Fund	1,064,500
2,100,762	2,201,473	2,135,871	Library Fund	2,247,000
1,143,216	1,231,244	881,815	Library ESO Fund	996,113
632,039	756,997	658,254	Building Codes Fund	722,300
222,393	243,005	229,279	9-1-1 Tax Fund	240,250
30,388,372	31,464,353	31,303,986	Total Operating Fund Resources	30,979,406
			DEBT SERVICE FUNDS RESOURCES	
881,559	947,489	967,289	General Obligation Redemption Fund	990,000
6,331,987	7,646,992	8,482,577	Revenue Bond Fund	14,882,400
7,213,546	8,594,481	9,449,866	Total Debt Service Funds Resources	15,872,400
			CAPITAL IMPROVEMENT FUNDS RESOURCES	
157,532	174,785	173,000	Special Improvement Fund	183,500
1,440,244	866,873	2,439,661	Street Improvement Fund	1,941,778
449,443	187,304	273,193	Parks Improvement Fund	1,918,700
72,004	85,067	2,026,282	Bicycle/Pedestrian Path Construction Fund	2,374,500
15,170	15,557	15,795	Transportation SDC Fund	16,092
255,962	262,496	266,965	Wastewater SDC Fund	272,865
19,712	20,215	20,475	Stormwater SDC Fund	21,150
21,663,086	11,849,732	15,992,585	Wastewater Improvement Fund	11,537,890
24,073,153	13,462,028	21,207,956	Total Capital Improvement Funds Resources	18,266,475
			RESERVE FUNDS RESOURCES	
223,008	226,202	23,304	Fire Equipment Reserve Fund	46,877
1,194,125	1,095,609	1,195,685	Major Capital Reserve Fund	471,000
4,968,434	5,047,589	5,052,555	Jurisdictional Exchange Reserve Fund	5,130,000
251,471	309,711	320,226	Technology Reserve Fund	235,000
54,641	59,046	67,601	County-wide CAD Core Reserve Fund	66,850
755,132	847,523	936,116	Rainy Day Reserve Fund	1,012,000
7,446,811	7,585,681	7,595,487	Total Reserve Funds Resources	6,961,727
69,121,881	61,106,544	69,557,295	TOTAL RESOURCES - ALL FUNDS	72,080,008

CITY OF COOS BAY 2020-2021 BUDGET
Summary of Expenditures - By Fund Type

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20		Proposed 2020-21
			OPERATING FUNDS EXPENDITURES	
14,832,520	14,539,190	14,827,537	General Fund	14,241,657
1,769,641	2,158,949	1,993,931	State Gas Tax Fund	1,808,778
8,674,860	9,162,402	9,252,996	Wastewater Fund	9,658,808
1,012,941	1,171,092	1,324,303	Hotel/Motel Tax Fund	1,064,500
2,100,762	2,201,473	2,135,871	Library Fund	2,247,000
1,143,216	1,231,244	881,815	Library ESO Fund	996,113
632,039	756,997	658,254	Building Codes Fund	722,300
222,393	243,005	229,279	9-1-1 Tax Fund	240,250
30,388,372	31,464,353	31,303,986	Total Operating Funds Expenditures	30,979,406
			DEBT SERVICE FUNDS EXPENDITURES	
881,559	947,489	967,289	General Obligation Redemption Fund	990,000
6,331,987	7,646,992	8,482,577	Revenue Bond Fund	14,882,400
7,213,546	8,594,481	9,449,866	Total Debt Service Funds Expenditures	15,872,400
			CAPITAL IMPROVEMENT FUNDS EXPENDITURES	
157,532	174,785	173,000	Special Improvement Fund	183,500
1,440,244	866,873	2,439,661	Street Improvement Fund	1,941,778
449,443	187,304	273,193	Parks Improvement Fund	1,918,700
72,004	85,067	2,026,282	Bicycle/Pedestrian Path Construction Fund	2,374,500
15,170	15,557	15,795	Transportation SDC Fund	16,092
255,962	262,497	266,965	Wastewater SDC Fund	272,865
19,712	20,215	20,475	Stormwater SDC Fund	21,150
21,663,086	11,849,732	15,992,585	Wastewater Improvement Fund	11,537,890
24,073,153	13,462,030	21,207,956	Total Capital Improvement Funds Expenditures	18,266,475
			RESERVE FUNDS EXPENDITURES	
223,008	226,202	23,304	Fire Equipment Reserve Fund	46,877
1,194,125	1,095,609	1,195,685	Major Capital Reserve Fund	471,000
4,968,434	5,047,589	5,052,555	Jurisdictional Exchange Reserve Fund	5,130,000
251,471	309,711	320,226	Technology Reserve Fund	235,000
54,641	59,046	67,601	County-wide CAD Core Reserve Fund	66,850
755,132	847,523	936,116	Rainy Day Reserve Fund	1,012,000
7,446,811	7,585,681	7,595,487	Total Reserve Funds Expenditures	6,961,727
69,121,881	61,106,545	69,557,295	TOTAL EXPENDITURES - ALL FUNDS	72,080,008

**CITY OF COOS BAY 2020-2021 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20		Budget Proposed 2020-21
2,997,938	2,822,946	2,943,686	Carryover	2,200,000
5,843,221	6,063,612	6,296,347	Property Taxes (Current + Delinquent)	6,462,232
2,062,102	2,047,890	2,005,000	Franchise Taxes	2,063,000
159,882	179,572	166,675	Licenses & Permits	169,675
753,635	785,686	828,150	Fines, Grants & State Revenues	820,150
138,601	151,542	118,500	Use of Money & Property	106,200
836,194	906,911	890,253	Services and Repayments	1,043,350
139,923	184,415	21,200	Other Revenue	24,050
<u>1,901,023</u>	<u>1,396,615</u>	<u>1,557,726</u>	Du Jour Financing Repayment	<u>1,353,000</u>
<u>14,832,520</u>	<u>14,539,190</u>	<u>14,827,537</u>	TOTAL GENERAL FUND RESOURCES	<u>14,241,657</u>

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Acct. No.		Proposed 2020-21
				CARRYOVER	
2,997,938	2,822,946	2,943,686	01-000-300-0100	Carryover - Unassigned	2,200,000
2,997,938	2,822,946	2,943,686		Total Carryover	2,200,000
				PROPERTY TAXES	
5,555,720	5,741,598	6,021,347	01-000-310-0100	Current Property Taxes	6,137,232
287,501	322,014	275,000	01-000-310-0200	Delinquent Property Taxes	325,000
5,843,221	6,063,612	6,296,347		Total Property Taxes	6,462,232
				FRANCHISE FEES	
1,539,541	1,479,916	1,475,000	01-000-320-0100	Electricity	1,493,000
170,778	177,049	170,000	01-000-320-0200	Cable TV	175,000
176,698	197,724	175,000	01-000-320-0300	Solid Waste	200,000
106,139	126,369	115,000	01-000-320-0400	Telephone	125,000
68,947	66,832	70,000	01-000-320-0500	Natural Gas	70,000
2,062,102	2,047,890	2,005,000		Total Franchise Taxes	2,063,000
				LICENSES AND PERMITS	
98,069	99,842	98,000	01-000-330-0100	Business Licenses	100,000
2,482	1,229	1,000	01-000-330-0101	Business Licenses Late Fees	1,000
3,066	2,995	2,000	01-000-330-0200	Liquor License Applications	3,000
2,103	1,995	2,000	01-000-330-0300	Card Table Licenses, Permits & Fees	2,000
5,440	21,212	15,000	01-000-330-0650	Contracted Plan Check Fees	15,000
40,157	42,173	40,000	01-000-330-1300	Planning Fees	40,000
7,884	9,426	8,000	01-000-330-1500	Other Permits	8,000
680	701	675	01-000-330-2500	Seafood Market	675
159,882	179,572	166,675		Total Licenses and Permits	169,675
				FINES, GRANTS & STATE RESOURCES	
70,815	82,311	70,000	01-000-340-0100	Court Fines	70,000
832	645	750	01-000-340-0200	Parking Fines	750
0	21,575	38,700	01-000-340-0300	State Grants	12,000
14,500	14,500	14,500	01-000-340-0301	State Marine Board Grant	14,500

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Acct. No.		Proposed 2020-21
				FINES, GRANTS & STATE RESOURCES (cont)	
0	0	22,000	01-000-340-0303	FEMA Grant	0
0	9,522	0	01-000-340-0309	State Grant/Fire Prevention	0
11,946	0	0	01-000-340-0317	Federal Grant	0
17,213	12,207	10,000	01-000-340-0320	Private Grants/Donations	10,000
12,592	10,525	75,000	01-000-340-0323	Police Grants	10,000
0	0	500	01-000-340-0325	Bulletproof Vest Grant	500
20,509	19,144	20,000	01-000-340-0400	Cigarette Tax	20,000
264,896	277,481	300,000	01-000-340-0500	Liquor Tax	300,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200
161,773	169,145	162,000	01-000-340-0700	State Revenue Sharing	170,000
80,800	130,236	0	01-000-340-0750	State Miscellaneous Revenue (MJ)	30,000
80,800	25,013	0	01-000-340-0751	SCINT State Revenue (MJ)	25,000
0	0	100,000	01-000-340-0752	Local Miscellaneous Revenue (MJ)	140,000
3,000	3,000	3,000	01-000-340-0800	CB NB Visitors & Conventions Bureau	7,200
9,765	7,685	8,000	01-000-340-0900	DUII Impact Panel Class Fees	7,000
2,994	1,497	2,500	01-000-340-1000	Range User Fees	2,000
753,635	785,686	828,150		Total Fines, Grants & State Resources	820,150
				USE OF MONEY AND PROPERTY	
56,630	79,342	47,000	01-000-350-0100	Interest	40,000
44,365	38,401	42,500	01-000-350-0700	Moorage Fees	40,000
1,570	1,807	1,200	01-000-350-3000	Moorage Fees Late Fees	1,200
36,036	31,992	27,800	01-000-350-1200	Property Rental	25,000
138,601	151,542	118,500		Total Use of Money and Property	106,200
				SERVICES AND REPAYMENTS	
4,643	3,798	3,500	01-000-360-0100	Copies	3,500
16,020	16,830	16,000	01-000-360-0200	Lien Search Fees	16,000
130,370	134,093	136,224	01-000-360-0300	Police Services	135,000
1,015	805	1,000	01-000-360-0500	Alarm Permits & Fees	1,000
15,103	15,592	15,637	01-000-360-0525	Jordon Cove Energy Project	15,800
20,043	20,443	21,089	01-000-360-0575	GMA Garnet	21,200
53,762	55,382	55,936	01-000-360-0600	Fire Protection Bunker Hill	57,000
54,996	56,618	57,185	01-000-360-0700	Fire Protection Timber Park	57,500

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Acct. No.		Proposed 2020-21
				SERVICES AND REPAYMENTS (continued)	
108,674	111,804	112,922	01-000-360-0900	Fire Protection Libby Rural	115,000
1,835	411	0	01-000-360-1000	Fire Services - Reimbursements	250
3,802	1,512	500	01-000-360-1100	Police Services - Reimbursements	500
857	1,075	500	01-000-360-1300	Public Records Requests	500
425,074	449,733	469,760	01-000-360-2000	Urban Renewal Agency Management	620,100
0	38,816	0	01-000-370-0300	Housing Principal Payments	0
836,194	906,911	890,253		Total Services and Repayments	1,043,350
				OTHER RESOURCES	
59,001	64,555	10,000	01-000-380-0100	Miscellaneous Revenue	10,000
757	1,310	1,000	01-000-380-0101	Misc Revenue Online Service Fees	1,500
1	2	0	01-000-380-0200	Cash Short/Over	0
15,983	27,810	10,000	01-000-380-0300	State Emergency Response	10,000
53	14	200	01-000-380-0400	Witness Fees	50
32,385	25,000	0	01-000-380-0500	Property Sales	0
0	200	0	01-000-380-0900	Special Donations	0
0	3,892	0	01-000-380-1200	Abatement Expense Recovery	2,500
944	0	0	01-000-390-1500	Fire Proceeds	0
30,800	61,631	0	01-000-390-1600	From Jurisdictional Exchange Loan	0
139,923	184,415	21,200		Total Other Revenue	24,050
				OTHER FINANCING SOURCES	
1,901,023	1,396,615	1,557,726	01-000-390-0600	URA Du Jour Financing (repayment)	1,353,000
1,901,023	1,396,615	1,557,726		Total Other Financing Sources	1,353,000
14,832,520	14,539,190	14,827,537		TOTAL GENERAL FUND RESOURCES	14,241,657

**CITY OF COOS BAY 2020-2021 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Department		Proposed 2020-21
				GENERAL GOVERNMENT	
93,293	91,300	122,850	100	City Council	105,850
113,514	123,577	104,724	120	City Manager	80,905
389,913	363,752	469,760	121	URA Administration	620,100
200,763	192,864	224,766	130	Finance	176,155
53,965	58,843	58,012	140	City Attorney	49,751
138,507	151,100	166,500	170	City Hall	173,500
28,500	31,000	29,800	180	Community Contributions	31,000
277,521	249,700	327,313	190	Non-Departmental	355,746
5,181,940	4,921,499	3,846,401	195	Other Financing Uses & Expenditures	2,708,290
6,477,915	6,183,636	5,350,126		Total General Government	4,301,297
				Public Safety	
4,012,307	3,982,604	4,714,112	240	Police Operations & Administration	4,899,803
806,321	781,484	923,580	242	Police Communication	1,016,735
49,078	81,321	134,957	243	Codes Enforcement	122,465
4,867,707	4,845,410	5,772,649		Sub-total Police	6,039,003
2,630,976	2,591,907	2,729,934	261	Fire Department	2,893,448
7,498,683	7,437,317	8,502,583		Total Public Safety	8,932,451
				Public Works & Community Development	
240,643	273,253	312,135	301	Planning	314,203
67,567	71,389	74,105	305	Engineering	83,034
547,712	573,596	588,588	306	Parks	610,672
855,922	918,238	974,828		Total Public Works & Community Dev	1,007,909
14,832,520	14,539,190	14,827,537		TOTAL GENERAL FUND EXPENDITURES	14,241,657

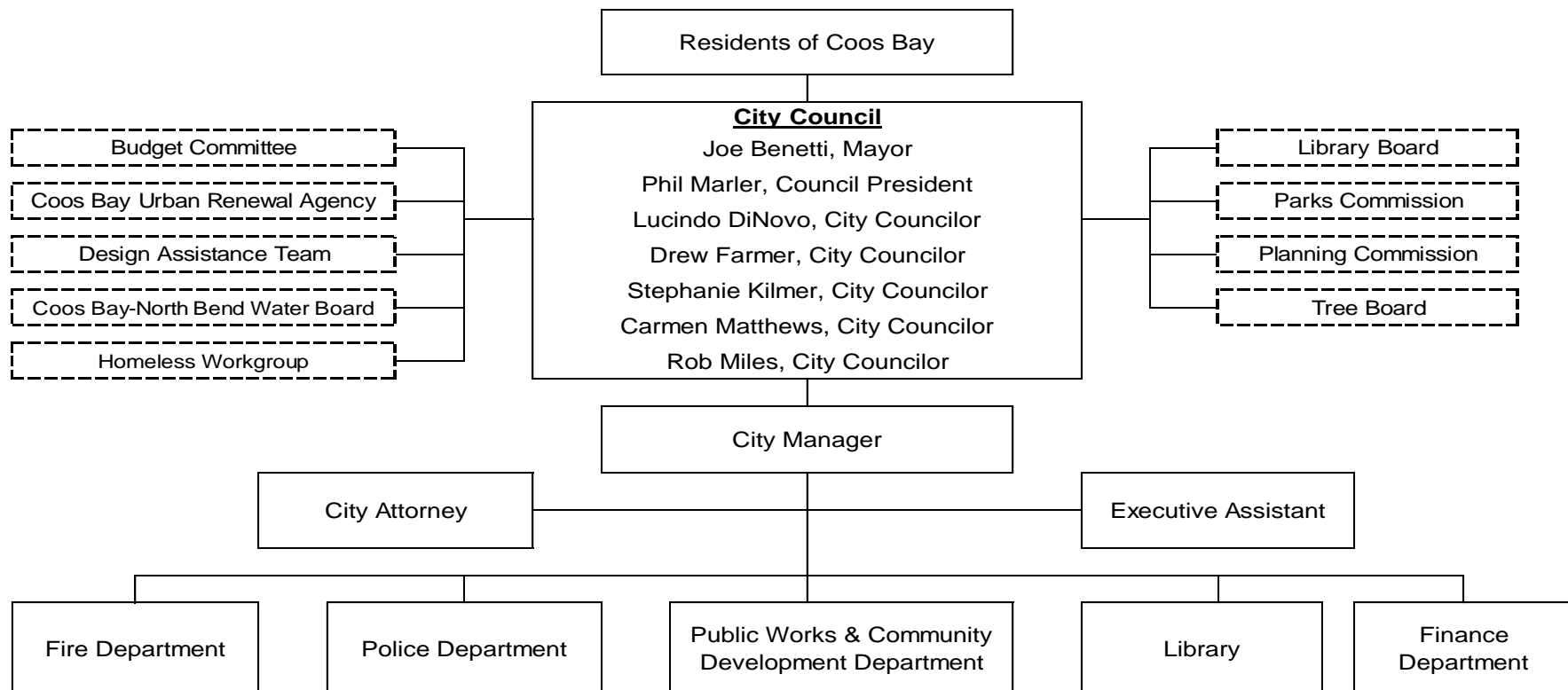
CITY COUNCIL

Program Description

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

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

City Council Organizational Chart



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL DEPARTMENT 100

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES	
11,933	17,603	12,000	01-100-520-2001	Meetings, Travel & Memberships	15,000
11,829	12,609	13,000	01-100-520-2002	Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	13,500
4,565	9,961	5,000	01-100-520-2105	Advertising	7,500
20,400	20,300	54,300	01-100-520-2108	Contractual	26,300
4,575	1,083	5,000	01-100-520-2109	Labor Negotiations	7,500
13,661	8,256	14,000	01-100-520-2113	Audit Fees	10,000
501	57	750	01-100-520-2122	Duplicating/Data Processing Supplies	750
5,066	5,936	2,000	01-100-520-2205	Office Supplies	3,500
0	0	300	01-100-520-2206	Postage	300
363	496	1,000	01-100-520-2421	Employee/Volunteer Recognition	1,000
20,400	15,000	15,000	01-100-520-2422	Economic Development/Community Support	20,000
0	0	500	01-100-520-2423	Government Channel	500
93,293	91,300	122,850		Total Materials and Services	105,850
93,293	91,300	122,850		TOTAL CITY COUNCIL	105,850

CITY MANAGER'S OFFICE

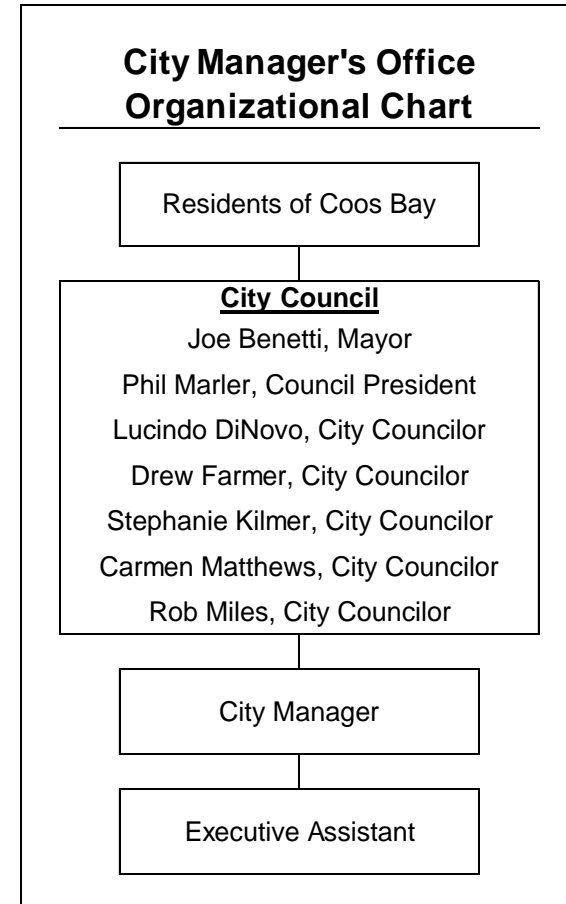
Department Description

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 collective bargaining agreements, franchises, personnel policies, and provides staff support for the City Council.

Budgeted Departmental Personnel Expenses

The City Manager and the Executive Assistant provide administrative related services to both general fund and non-general funded city programs and departments. Personnel related expenses listed within this departmental budget reflect 13% of the City Manager and 35% of the Executive Assistant salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 0.48 employees.



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY MANAGER DEPARTMENT 120

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
69,924	75,789	58,171	01-120-510-1001	Salaries and Car Allowance	41,887
18,919	20,509	17,798	01-120-510-1003	P.E.R.S.	12,775
4,686	5,234	4,464	01-120-510-1004	Social Security	3,203
9,693	9,879	9,209	01-120-510-1005	Employee Insurance	5,666
0	0	163	01-120-510-1006	Unemployment	152
193	169	219	01-120-510-1007	Workers' Compensation	122
103,414	111,579	90,024		Total Personnel Services	63,805
				MATERIALS AND SERVICES	
5,402	6,438	7,000	01-120-520-2001	Meetings, Travel & Memberships	7,000
0	0	2,500	01-120-520-2005	Training	2,500
1,535	3,361	1,600	01-120-520-2108	Contractual	4,000
805	1,086	1,000	01-120-520-2122	Duplicating/Data Processing Supplies	1,000
2,316	1,082	2,500	01-120-520-2205	Office Supplies	2,500
41	31	100	01-120-520-2206	Postage	100
10,100	11,998	14,700		Total Materials and Services	17,100
113,514	123,577	104,724		TOTAL CITY MANAGER	80,905

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

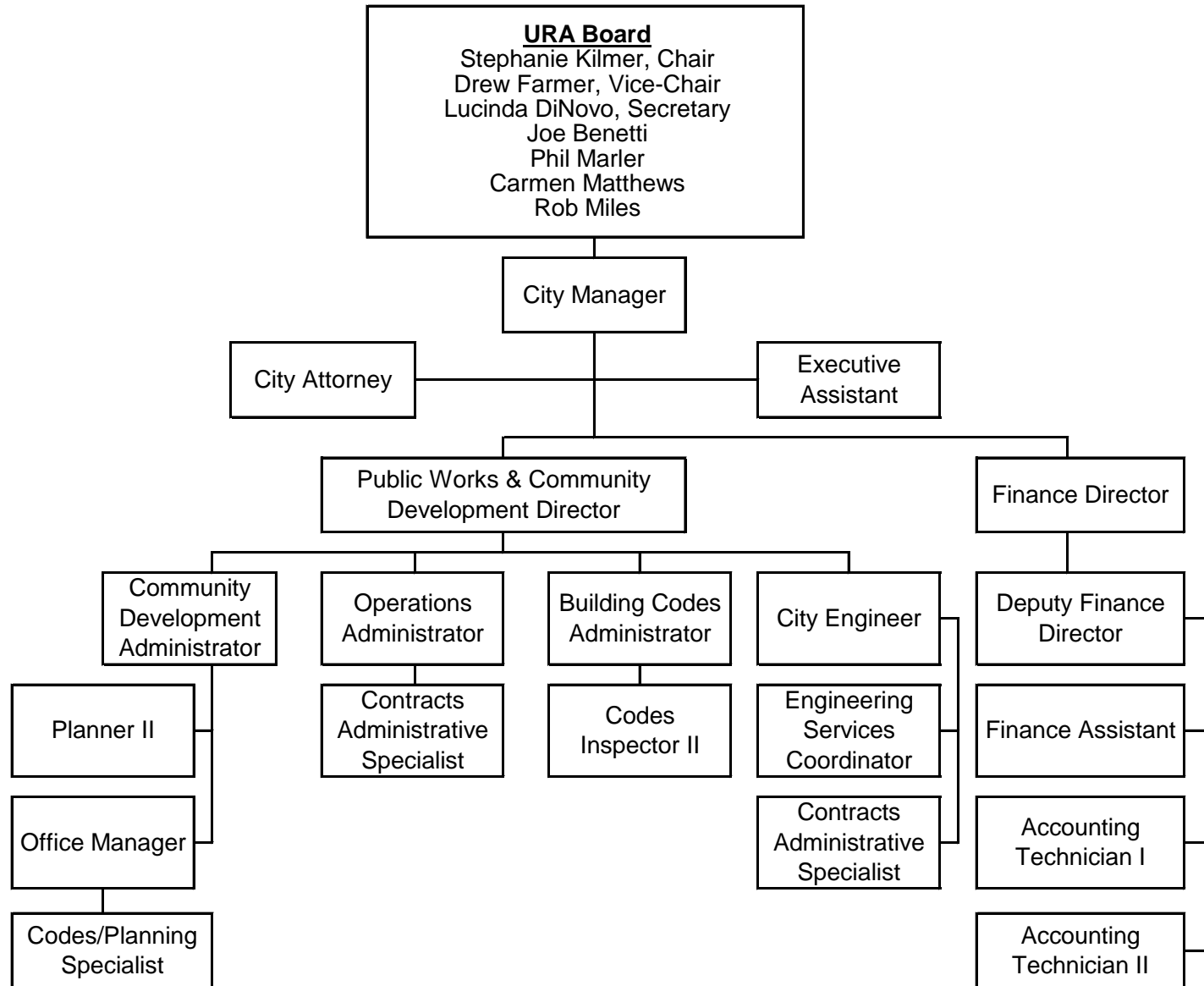
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the façade improvement and business grant programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 24% City Manager, 22% Executive Assistant, 17% City Attorney, 25% Finance Director, 17% Deputy Finance Director, 14% Finance Assistant, 20% Accounting Technician II, 20% Accounting Technician I, 25% Public Works & Community Development Director, 50% Community Development Administrator, 40% Planner II, 8% Office Manager, 8% Codes/Planning Specialist, 5% Codes/Planning Specialist; 15% Building Codes Administrator, 15% Codes Inspector II, 10% Engineer; 10% Contracts Administrative Specialist, 5% Engineering Services Coordinator, 38% Operations Administrator, and 20% PW Contracts Administrative Specialist salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE allocation: 4.28 Employees.

Coos Bay Urban Renewal Agency Organizational Chart



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION DEPARTMENT 121

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
252,270	228,394	277,258	01-121-510-1001	Salaries	372,021
36	190	1,151	01-121-510-1002	Overtime	2,764
53,846	44,901	70,233	01-121-510-1003	P.E.R.S.	88,065
18,623	16,347	21,423	01-121-510-1004	Social Security	28,684
38,960	46,374	59,276	01-121-510-1005	Employee Insurance	83,901
0	0	1,512	01-121-510-1006	Unemployment	2,523
5,110	3,160	5,827	01-121-510-1007	Workers' Compensation	7,762
368,844	339,365	436,680		Total Personnel Services	585,720
				MATERIALS AND SERVICES	
650	650	6,000	01-121-520-2001	Meetings, Travel & Memberships	2,500
825	0	200	01-121-520-2003	Publications	200
0	0	30	01-121-520-2102	Telephone	30
440	254	500	01-121-520-2108	Contractual	500
7,610	9,726	8,000	01-121-520-2113	Audit	10,500
10,657	12,471	16,000	01-121-520-2120	Insurance	18,000
550	1,185	750	01-121-520-2122	Duplicating/Data Processing Supplies	1,000
0	0	250	01-121-520-2123	Printing	250
333	92	500	01-121-520-2205	Office Supplies	250
0	5	150	01-121-520-2206	Postage	150
5	5	200	01-121-520-2209	Document Recording	500
0	0	500	01-121-520-2216	Small Equipment	500
21,069	24,387	33,080		Total Materials and Services	34,380
389,913	363,752	469,760		TOTAL URBAN RENEWAL ADMINISTRATION	620,100

FINANCE DEPARTMENT

Program Description

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

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

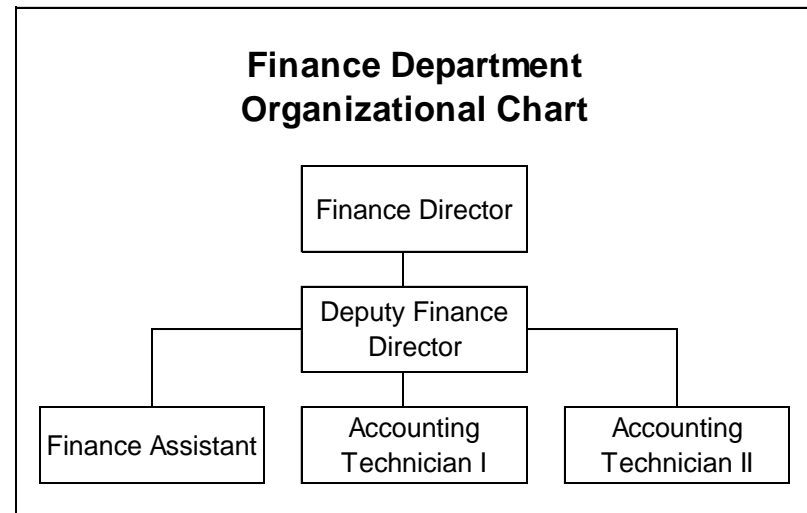
Support is provided to all of the city departments to report revenues, expenditures, and grant management. Staff work closely with Public Works and Community Development to track capital projects, improvement districts, engineering and architectural contracts, management plans, Requests for Proposals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

Budgeted Departmental Personnel Expenses

Staff provides payroll, accounts payable, accounts receivable and additional accounting services to both general funded and non-general funded city programs and departments. Personnel related expenses listed within this departmental budget reflect: 16% Executive Assistant, 8% Finance Director, 27% Deputy Finance Director, 47% Finance Assistant, 20% Accounting Technician II, and 20% Accounting Technician I salary and

associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 1.38 employees.



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
101,476	111,914	113,620	01-130-510-1001	Salaries	89,132
90	154	1,052	01-130-510-1002	Overtime	1,384
17,777	17,667	25,120	01-130-510-1003	P.E.R.S.	18,500
7,567	7,624	8,764	01-130-510-1004	Social Security	6,922
22,628	23,153	30,398	01-130-510-1005	Employee Insurance	25,170
0	0	1,550	01-130-510-1006	Unemployment	512
289	132	462	01-130-510-1007	Workers' Compensation	135
149,828	160,644	180,966		Total Personnel Services	141,755
				MATERIALS AND SERVICES	
4,449	2,140	3,500	01-130-520-2001	Meetings, Travel & Memberships	1,000
9,743	5,181	10,000	01-130-520-2005	Training	6,000
27,598	18,986	22,000	01-130-520-2108	Contractual	20,000
2,160	1,576	2,500	01-130-520-2122	Duplicating/Data Processing Supplies	2,000
479	550	500	01-130-520-2123	Printing	500
2,310	2,380	2,000	01-130-520-2205	Office Supplies	2,500
1,134	1,360	1,200	01-130-520-2206	Postage	1,500
(349)	0	100	01-130-520-2208	Miscellaneous	200
437	48	500	01-130-520-2209	Document Recording	200
2,975	0	1,500	01-130-520-2216	Small Equipment	500
50,935	32,220	43,800		Total Materials and Services	34,400
200,763	192,864	224,766		TOTAL FINANCE DEPARTMENT	176,155

CITY ATTORNEY

Program Description

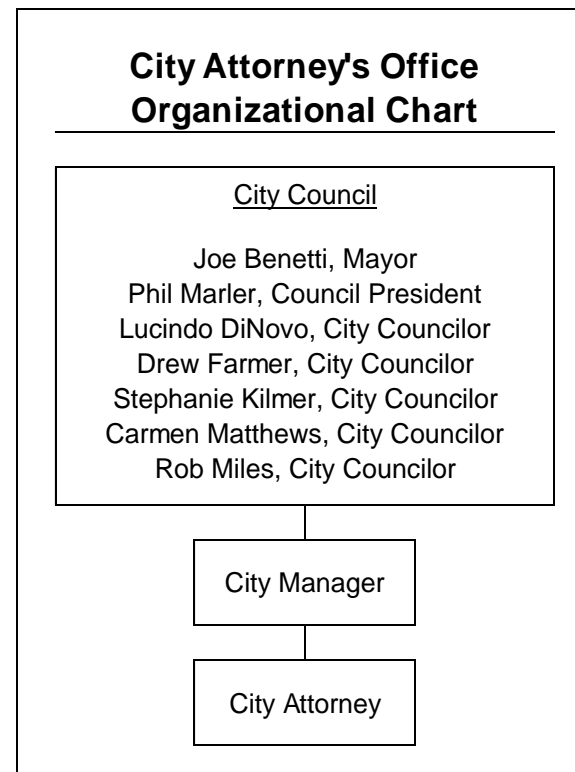
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and he represents the city in legal proceedings in which it may have an interest. The City Attorney attends the City Council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

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 23% of the City Attorney's salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 0.32 Employee



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY DEPARTMENT 140

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
32,179	33,146	31,821	01-140-510-1001	Salaries	23,463
8,733	8,997	9,705	01-140-510-1003	P.E.R.S.	7,156
2,330	2,412	2,435	01-140-510-1004	Social Security	1,795
7,595	7,920	7,794	01-140-510-1005	Employee Insurance	5,831
0	0	35	01-140-510-1006	Unemployment	57
83	36	122	01-140-510-1007	Worker's Compensation	99
50,920	52,510	51,912		Total Personnel Services	38,401
				MATERIALS AND SERVICES	
0	655	500	01-140-520-2001	Meetings, Travel & Memberships	750
1,155	105	500	01-140-520-2003	Publications	500
1,890	5,573	5,000	01-140-520-2114	Special Counsel	10,000
0	0	100	01-140-520-2205	Office Supplies	100
3,045	6,333	6,100		Total Materials and Services	11,350
53,965	58,843	58,012		TOTAL CITY ATTORNEY	49,751

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 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL DEPARTMENT 170

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES	
64,963	58,028	65,000	01-170-520-2101	Utilities	65,000
19,034	18,984	20,000	01-170-520-2102	Telephone	20,000
35,463	38,930	43,000	01-170-520-2108	Contractual	43,000
0	822	0	01-170-520-2208	Miscellaneous Equipment	1,000
3,437	3,399	3,500	01-170-520-2225	Janitorial Supplies	4,000
0	5	0	01-170-520-2231	Small Tools	500
15,609	30,933	35,000	01-170-520-2309	Building & Grounds Maintenance	40,000
138,507	151,100	166,500		Total Materials and Services	173,500
138,507	151,100	166,500		TOTAL CITY HALL	173,500

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 27% of the total State Revenue Sharing funds received from the State of Oregon.

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

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

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS DEPARTMENT 180

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES	
0	2,000	5,000	01-180-520-2407	Coos Cares	0
1,000	0	0	01-180-520-2409	Alternative Youth Activities	2,000
2,500	0	0	01-180-520-2410	Coos History Museum	0
2,000	1,500	3,000	01-180-520-2411	Bay Area Hospital Kids' HOPE Center	0
0	2,500	0	01-180-520-2412	Coos Bay Area Habitat for Humanity (CBHFH)	0
10,000	10,000	10,000	01-180-520-2416	SWOYA Boys and Girls Club (contract)	10,000
2,000	2,000	0	01-180-520-2418	T.H.E. House (Temporary Help in Emergency)	0
3,000	7,000	0	01-180-520-2420	Coos County Area Transit Service District (CCAT)	0
1,000	0	0	01-180-520-2423	Oregon Children's Foundation, SMART	0
2,000	2,000	0	01-180-520-2424	Bob Belloni Ranch, Inc.	0
1,500	1,500	1,800	01-180-520-2425	Mental Health Association SW OR (Shama House)	1,500
3,500	2,500	0	01-180-520-2430	Southwestern Oregon Veterans Outreach (SOVO)	5,000
0	0	10,000	01-180-520-2436	Coos County Habitat for Humanity	10,000
0	0	0	01-180-520-2437	Common Ground Mediation	2,500
28,500	31,000	29,800		Total Materials and Services	31,000
28,500	31,000	29,800		TOTAL COMMUNITY CONTRIBUTIONS	31,000

The 14% State revenue sharing distributed from the OLCC account is authorized for distribution under ORS 221.770. State revenue sharing is different than the 20% state shared liquor tax revenue per capita disbursement. State revenue sharing is allocated on a formula basis that compares the recipient City's consolidated property tax rate, per capita income and population against statewide averages.

State revenue sharing: Over the past ten years the community contributions have averaged 27% of the total funds received from the state for revenue sharing. The highest total given was \$64,240 in FYE 11 and lowest was \$17,500 in FYE 05. Funds to be provided conditionally upon the organization's continued existence. Annually, staff reviews the grant requests and recommends the funds be allocated through the proposed budget process.

Grants requests received from	Requests
Alternative Youth Activities	2,000
Common Ground Mediation	2,500
Coos County Habitat for Humanity	10,000
Mental Health Association of SW OR	1,500
Southwestern Oregon Veterans Outreach (SOVO)	5,000
Total	21,000

NON-DEPARTMENTAL

Program Description

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

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 15% of GIS Coordinator and 66% of the Mechanic salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximately FTE by allocation: 0.81 employee.

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON DEPARTMENTAL DEPARTMENT 190

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
39,590	40,034	52,580	01-190-510-1001	Salaries	49,361
14	29	3,070	01-190-510-1002	Overtime	2,940
6,234	6,396	10,802	01-190-510-1003	P.E.R.S.	10,151
2,797	2,864	4,258	01-190-510-1004	Social Security	4,001
12,126	12,627	16,480	01-190-510-1005	Employee Insurance	14,118
0	0	213	01-190-510-1006	Unemployment	202
1,106	1,158	1,694	01-190-510-1007	Workers' Compensation	4,707
13	13	16	01-190-510-1008	City Council Volunteer Workers Comp Ins	16
61,880	63,122	89,113		Total Personnel Services	85,496
				MATERIALS AND SERVICES	
6,529	15,427	7,000	01-190-520-2004	Permits, License, & Fees	10,000
0	0	7,000	01-190-520-2112	Storm/flood Damage Repairs	7,000
10,855	11,050	11,000	01-190-520-2116	Internet Costs	12,000
167,339	151,720	173,000	01-190-520-2120	Property/Liability/Auto Insurance	215,050
1,816	250	1,000	01-190-520-2121	Insurance Deductible	2,000
6,095	873	1,500	01-190-520-2122	Duplicating/Data Processing Supplies	1,000
167	35	200	01-190-520-2202	Penalties, Refunds, Fees	200
2,071	742	2,000	01-190-520-2302	Postage/Machine Rental	2,000
20,529	5,721	35,000	01-190-520-2320	Library Building Maintenance	20,000
240	761	500	01-190-520-2412	Health & Safety (OSHA)	1,000
215,641	186,578	238,200		Total Materials and Services	270,250
277,521	249,700	327,313		TOTAL NON-DEPARTMENTAL	355,746

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 Rainy Day Fund transfer is pursuant to a resolution requiring 2.5% of the fund balance to be set aside for specific purposes.

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

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

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES DEPARTMENT 195

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				TRANSFERS	
342,219	328,917	327,778	01-195-550-5000	Gas Tax Fund	331,778
0	20,000	30,000	01-195-550-5020	Technology Fund	40,000
76,370	71,996	73,593	01-195-550-5021	Rainy Day Fund	55,000
63,000	62,400	0	01-195-550-5026	Revenue Bond Fund (CH Seismic Payment)	0
0	0	22,604	01-195-550-5027	Fire Equipment Reserve Fund	23,677
14,000	98,000	55,000	01-195-550-5035	Major Capital Fund	60,000
495,589	581,313	508,975		Total Transfers Out	510,455
				DEBT SERVICE	
784,000	588,000	259,008	01-195-560-6003	URA Du Jour Financing (Loan-Empire)	452,963
1,079,404	808,500	1,298,291	01-195-560-6003	URA Du Jour Financing (Loan-Downtown)	899,926
1,863,404	1,396,500	1,557,299		Total Debt Service	1,352,889
				SPECIAL PAYMENTS	
0	0	0	01-195-555-1002	URA (grants proceeds)	12,000
0	0	0		Total Special Payments	12,000
0	0	485,127	01-195-560-6001	CONTINGENCY	125,000
2,822,946	2,943,686	1,295,000	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	707,946
5,181,940	4,921,499	3,846,401		TOTAL OTHER FINANCING USES	2,708,290
6,477,915	6,183,636	5,350,126		TOTAL GENERAL GOVERNMENT	4,301,297

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 thirty thousand calls for law enforcement services each year. Nearly four 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; Sexual Assault Response Team; Emergency Response Team (ERT);

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

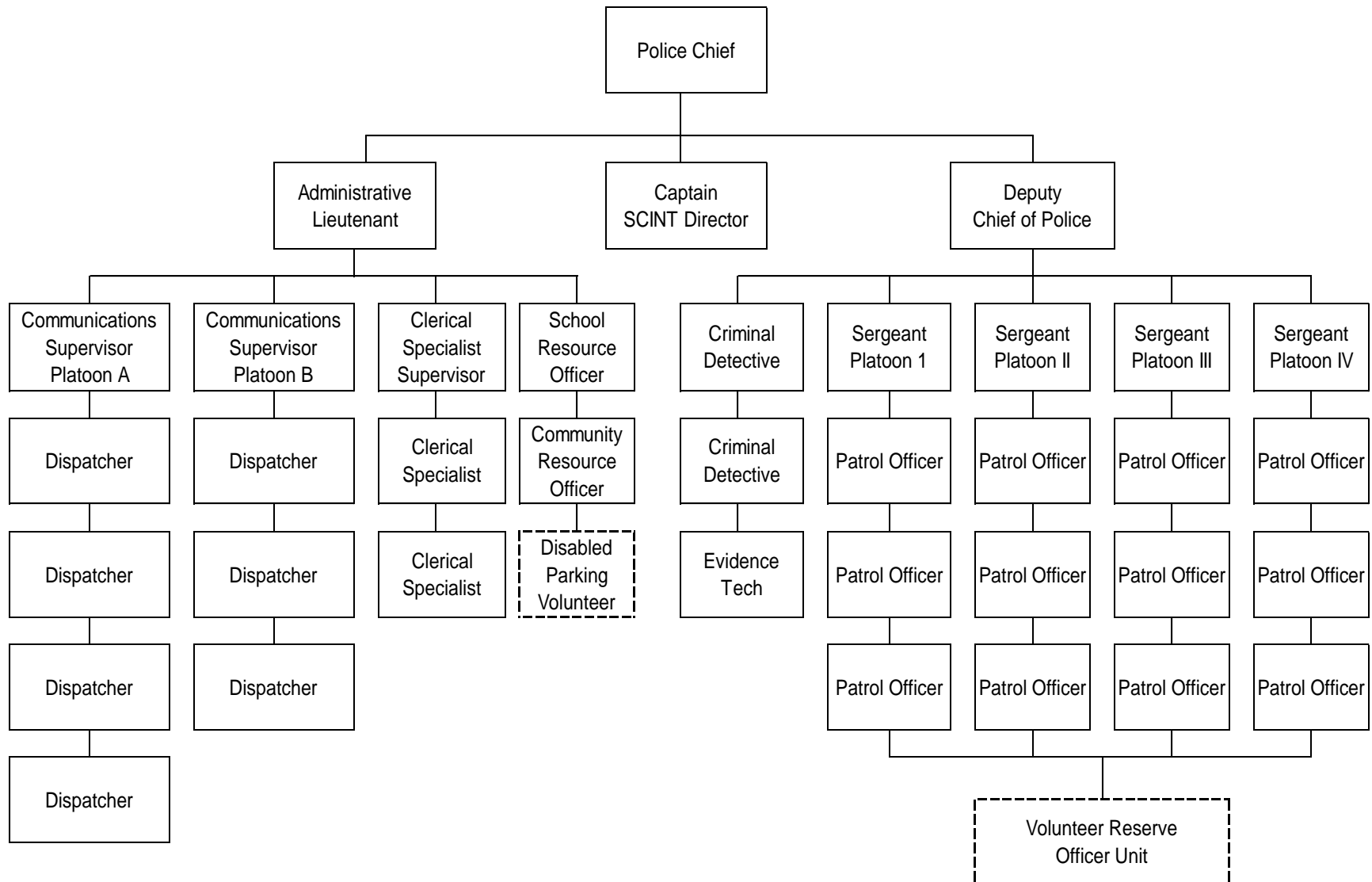
The Department's Emergency Communications Center receive, dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 70,000 calls for public safety services as well as over 12,000 911 calls are received at the Emergency Communications Center.

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

Budgeted Departmental Personnel Expenses

Personnel related expenses for the City's Police Officers (all ranks), Records Specialists, and part-time Evidence Custodian are combined in the “Police Division 240” budget which reflect 100% of the salary and associated benefit / employment costs for those positions. The “Police Communications Division 242” budget reflects the salary and associated benefit / employment costs for 7 of the 9 dispatch positions. The employment costs for the remaining 2 dispatch positions can be found in the “9-1-1 Tax Fund 10, Department 380” budget. Approximate FTE by allocation: 36.25 employees; 3 Administration positions; 16 Patrol positions; 3 Investigation positions; 1 School Resource Officer, 1 Homeless Resource Officer; 9 Dispatch positions; 3 Records positions; and .25-time Evidence Tech position.

Police Department Organizational Chart



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
2,088,382	2,093,553	2,358,309	01-240-510-1001	Salaries	2,476,074
267,213	276,591	258,606	01-240-510-1002	Overtime	240,274
563,665	550,324	725,853	01-240-510-1003	P.E.R.S.	756,960
173,076	174,484	201,985	01-240-510-1004	Social Security	207,815
512,165	531,526	640,617	01-240-510-1005	Employee Insurance	653,921
0	0	10,250	01-240-510-1006	Unemployment	10,000
69,175	73,482	113,292	01-240-510-1007	Worker's Compensation	139,195
404	683	2,700	01-240-510-1008	Volunteer Worker's Compensation	3,864
3,674,080	3,700,641	4,311,612		Total Personnel Services	4,488,103
				MATERIALS AND SERVICES	
4,131	2,909	4,000	01-240-520-2001	Meetings, Travel & Memberships	4,000
27,918	23,143	30,000	01-240-520-2005	Training	30,000
16,184	24,262	25,000	01-240-520-2102	Telephone	25,000
7,442	9,211	5,000	01-240-520-2106	Recruitment Expense	5,000
149	2,374	5,000	01-240-520-2107	Police Reserves - Assigned	5,000
27,072	22,115	19,000	01-240-520-2108	Contractual	22,000
965	1,394	1,500	01-240-520-2109	Health Screenings	2,000
4,340	3,880	4,500	01-240-520-2122	Duplicating/Data Processing Supplies	4,500
3,998	2,582	4,000	01-240-520-2123	Printing	4,000
1,949	2,404	2,000	01-240-520-2201	Uniform Allowance	2,000
14,190	17,645	17,000	01-240-520-2202	New Uniforms	22,200
2,546	6,968	3,000	01-240-520-2205	Office Supplies	3,000
5,546	5,325	5,500	01-240-520-2206	Postage	6,000
11,930	13,403	15,000	01-240-520-2209	Ammunition and Supplies	15,000
5,817	1,059	4,500	01-240-520-2212	Dog Care	4,500
9,965	10,311	10,000	01-240-520-2213	Safety Supplies	10,000
2,186	3,073	2,500	01-240-520-2217	Evidence Materials	2,500
80,800	25,013	25,000	01-240-520-2221	SCINT	25,000
47,649	46,386	56,500	01-240-520-2228	Petroleum Products	56,500
8,432	4,962	8,500	01-240-520-2303	Equipment Repairs	8,500
10,365	11,873	12,500	01-240-520-2304	Equipment Maintenance Contracts	12,500

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240 (continued)

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES (cont)	
25,471	28,193	36,000	01-240-520-2308	Automotive Parts	36,000
11,978	6,269	75,000	01-240-520-2311	Police Grants	75,000
124	1,765	1,000	01-240-520-2406	Special Investigations	1,000
244	16	500	01-240-520-2407	Reimbursables	500
4,075	1,395	5,000	01-240-520-2409	Crime Prevention Materials	5,000
904	330	1,000	01-240-520-2440	DUII Impact Activities - Assigned	1,000
1,025	2,000	3,000	01-240-520-2441	Bulletproof Grant - Assigned	3,000
0	250	1,000	01-240-520-2442	Canine - Assigned	1,000
833	1,455	10,000	01-240-520-2443	Range - Assigned	10,000
0	0	10,000	01-240-520-2444	Homeward Bound	10,000
338,228	281,963	402,500		Total Materials and Services	411,700
4,012,307	3,982,604	4,714,112		TOTAL POLICE ADMIN & OPERATIONS	4,899,803

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS DEPARTMENT 242

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
398,660	407,748	473,442	01-242-510-1001	Salaries	551,729
96,427	67,128	56,814	01-242-510-1002	Overtime	24,779
93,743	94,101	138,155	01-242-510-1003	P.E.R.S.	142,804
36,897	35,320	40,568	01-242-510-1004	Social Security	44,107
110,310	117,325	148,214	01-242-510-1005	Employee Insurance	183,548
0	0	3,500	01-242-510-1006	Unemployment	3,500
1,310	578	1,637	01-242-510-1007	Worker's Compensation	868
737,347	722,200	862,330		Total Personnel Services	951,335
				MATERIALS AND SERVICES	
474	481	750	01-242-520-2001	Meetings, Travel & Memberships	750
626	1,865	6,000	01-242-520-2005	Training	6,000
6,090	0	22,500	01-242-520-2104	CADS/RMS	24,850
60,641	55,373	30,000	01-242-520-2108	Contractual	30,000
0	0	0	01-242-520-2202	New Uniforms	1,800
1,043	1,242	1,500	01-242-520-2303	Equipment Repairs	1,500
100	322	500	01-242-520-2410	Chaplain/Volunteer Program	500
68,975	59,284	61,250		Total Materials and Services	65,400
806,321	781,484	923,580		TOTAL POLICE COMMUNICATIONS	1,016,735

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODES ENFORCEMENT DEPARTMENT 243

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
29,065	46,967	57,207	01-243-510-1001	Salaries	47,618
0	0	0	01-243-510-1002	Overtime	693
3,263	6,758	11,384	01-243-510-1003	P.E.R.S.	9,314
2,205	3,547	4,487	01-243-510-1004	Social Security	3,707
2,803	7,884	7,442	01-243-510-1005	Employee Insurance	6,800
0	0	238	01-243-510-1006	Unemployment	187
440	767	699	01-243-510-1007	Worker's Compensation	646
37,777	65,924	81,457		Total Personnel Services	68,965
				MATERIALS AND SERVICES	
462	125	500	01-243-520-2001	Meetings, Travel & Memberships	500
175	0	750	01-243-520-2005	Training	750
9,939	8,843	50,000	01-243-520-2108	Nuisance Abatement	50,000
541	6,056	1,000	01-243-520-2109	Hearings Officer	1,000
184	374	500	01-243-520-2201	Uniforms	500
0	0	500	01-243-520-2228	Petroleum Products	500
0	0	250	01-243-520-2308	Automotive Parts	250
11,302	15,398	53,500		Total Materials and Services	53,500
49,078	81,321	134,957		TOTAL CODES ENFORCEMENT	122,465
4,867,707	4,845,410	5,772,649		TOTAL POLICE DEPARTMENT	6,039,003

FIRE DEPARTMENT

Department Mission Statement

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

Program Description

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

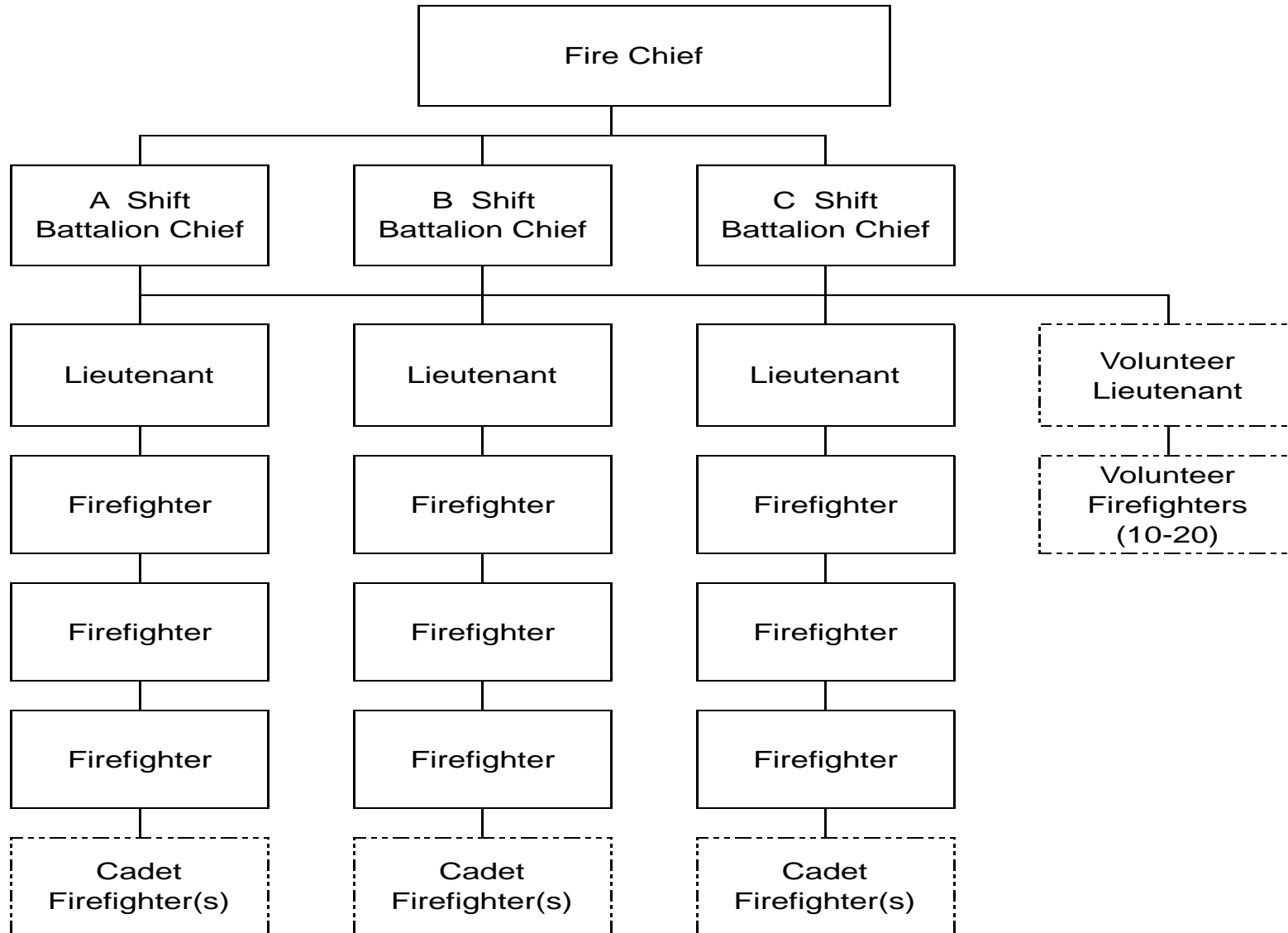
The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have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

The Department performs a number of routine functions including testing and/or maintenance of apparatus, tools, and equipment; fire and life safety inspections of community

businesses; training in routine and emergency operations; and provision of community education aimed at improving emergency preparedness, fire and life safety to all ages, and demographics in the community. Other programs that benefit the community include a juvenile fire setter program, a disaster preparedness program, school based fire/safety programs, and citywide safety program administration.

FTE by allocation: 16.00 employees

Fire Department Organizational Chart



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

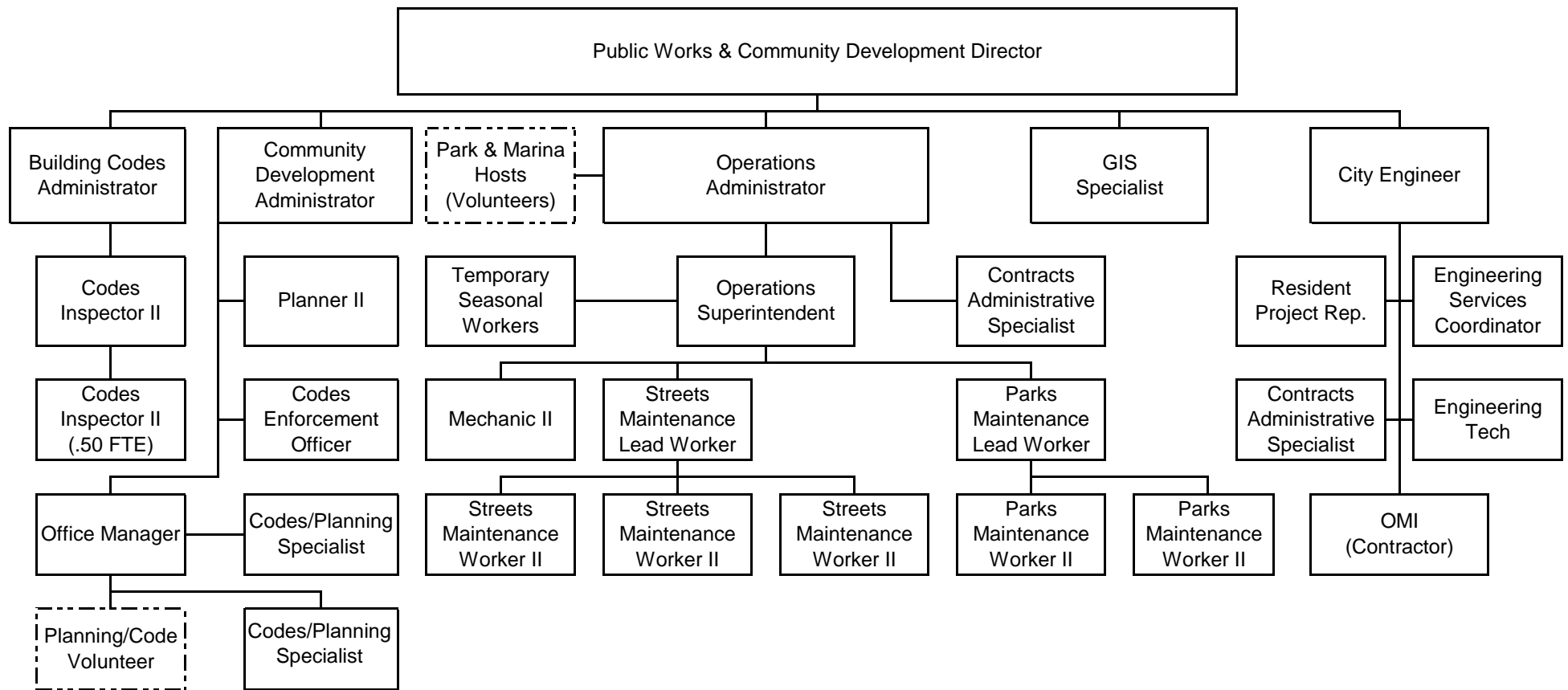
Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
1,403,262	1,340,999	1,341,814	01-261-510-1001	Salaries	1,468,427
94,800	113,683	100,000	01-261-510-1002	Overtime	112,912
348,434	332,241	394,848	01-261-510-1003	P.E.R.S.	420,712
109,152	107,362	110,308	01-261-510-1004	Social Security	120,981
333,768	323,405	343,488	01-261-510-1005	Employee Insurance	367,109
0	0	9,000	01-261-510-1006	Unemployment	6,000
40,790	41,806	60,116	01-261-510-1007	Workers' Compensation	75,527
12,343	10,058	16,960	01-261-510-1008	Volunteer Workers' Compensation	19,480
201	161	600	01-261-510-1010	ORS 243 Vol FF Life Insurance	500
2,342,749	2,269,714	2,377,134		Total Personnel Services	2,591,648
				MATERIALS AND SERVICES	
2,196	3,749	3,000	01-261-520-2001	Meetings, Travel & Memberships	4,000
14,480	13,896	18,000	01-261-520-2005	Training	19,000
28,380	24,038	25,000	01-261-520-2101	Utilities	25,000
3,712	3,884	4,000	01-261-520-2102	Telephone	4,000
1,905	1,528	1,500	01-261-520-2106	Recruitment Expense	1,500
1,758	4,435	2,500	01-261-520-2108	Contractual	3,500
41,000	41,000	36,000	01-261-520-2109	Contractual-Volunteers	36,000
6,000	415	1,500	01-261-520-2122	Duplicating/Data Processing Supplies	1,000
419	307	500	01-261-520-2123	Printing	500
8,967	11,322	11,000	01-261-520-2202	New Uniforms	11,000
9,699	7,124	9,000	01-261-520-2203	Fuel Oil	8,000
2,042	2,965	3,000	01-261-520-2205	Office Supplies	3,000
277	383	500	01-261-520-2206	Postage	500
20,860	18,965	46,800	01-261-520-2207	Special Dept Supplies/Emergency Mgmt	20,000
24,841	22,891	45,000	01-261-520-2213	Personal Safety Equipment	23,000
6,165	6,000	6,500	01-261-520-2218	Emergency Medical Supplies	6,500
3,784	3,198	4,000	01-261-520-2221	Fire Prevention Materials	4,500
1,477	4,507	8,000	01-261-520-2223	Health Screenings	8,000
4,436	4,092	4,500	01-261-520-2225	Janitorial Supplies	4,500
6,072	5,581	5,000	01-261-520-2228	Petroleum Products	5,000
13,972	14,583	14,000	01-261-520-2230	Diesel Motor Fuel	14,000

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES (cont)	
22,387	26,508	24,500	01-261-520-2303	Equipment Repair/Replacement	24,500
1,506	1,506	1,800	01-261-520-2306	Ladder Testing	1,800
23,867	19,384	25,000	01-261-520-2308	Automotive Parts	25,000
22,499	37,459	26,000	01-261-520-2309	Building & Plant Maintenance	26,000
0	0	500	01-261-520-2310	Memorial Bricks	0
10,383	30,029	20,700	01-261-520-2311	Fire Grant	12,000
5,142	12,446	5,000	01-261-520-2315	Fire Hydrant Maintenance	10,000
288,227	322,193	352,800		Total Materials and Services	301,800
2,630,976	2,591,907	2,729,934		TOTAL FIRE DEPARTMENT	2,893,448
7,498,683	7,437,317	8,502,583		TOTAL PUBLIC SAFETY	8,932,451

Public Works & Community Development Department Organizational Chart



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

Planning is a subdivision of Public Works and Community Development Department. The budget for Planning includes funding for planning and zoning related activities provided by the Department including personnel costs. Planning staff provides professional planning assistance to the public, City Council, and the Planning Commission. Planning staff strives to provide prompt and consistent responses to inquiries from citizens, elected officials, commission members, and developers. In effort to assure delivery of complex planning and zoning services, Planner I position was upgraded to Planner II.

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

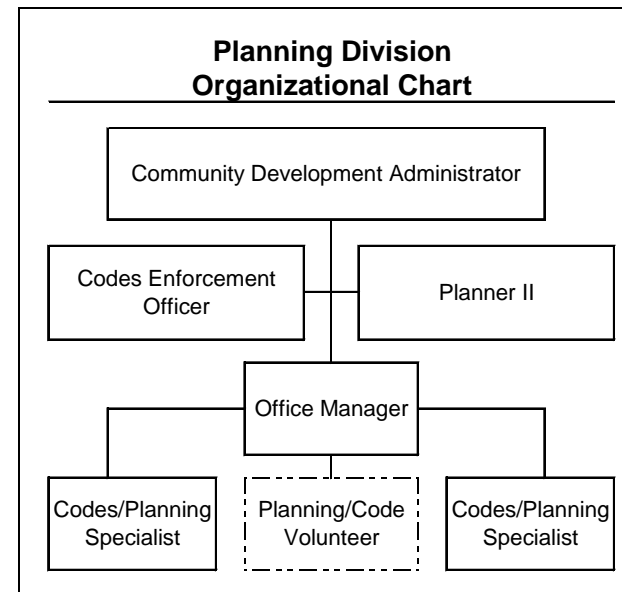
The \$40,000 contractual line includes developer paid outside professional services plus professional services for necessary updates to the Comprehensive Plan plus other outdated plans.

Budgeted Departmental Personnel Expenses

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

departments. Personnel related expenses listed within this departmental budget reflects: 45% Community Development Administrator, 60% Planner II; 20% Office Manager and Codes/Planning Specialist; 85% Codes/Planning Specialist; 5% Building Codes Administrator; and 10% Code Enforcement Officer salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 2.50 Employees.



**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING DIVISION 301

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
128,896	123,740	144,434	01-301-510-1001	Salaries	159,841
0	238	1,581	01-301-510-1002	Overtime	2,075
30,466	26,126	42,017	01-301-510-1003	P.E.R.S.	36,636
9,587	9,106	11,204	01-301-510-1004	Social Security	12,383
36,461	43,137	50,061	01-301-510-1005	Employee Insurance	46,810
0	0	8,710	01-301-510-1006	Unemployment	999
490	317	678	01-301-510-1007	Workers' Compensation	909
205,900	202,665	258,685		Total Personnel Services	259,653
				MATERIALS AND SERVICES	
2,276	619	2,000	01-301-520-2001	Meetings, Travel & Memberships	2,000
498	1,363	1,000	01-301-520-2005	Training	1,000
3,011	2,089	3,000	01-301-520-2105	Advertising	3,000
23,406	58,897	40,000	01-301-520-2108	Contractual	40,000
691	692	1,000	01-301-520-2122	Duplicating/Data Processing Supplies	1,000
45	434	500	01-301-520-2123	Printing	500
1,167	1,885	1,200	01-301-520-2205	Office Supplies	2,000
2,270	2,333	2,500	01-301-520-2206	Postage	2,500
176	472	500	01-301-520-2216	Small Equipment	500
1,130	961	1,000	01-301-520-2224	Data Processing Supplies	1,000
0	59	50	01-301-520-2228	Petroleum Products	50
0	0	100	01-301-520-2303	Equipment Repairs	100
65	246	100	01-301-520-2308	Automotive Parts	400
8	540	500	01-301-520-2417	Planning Commission	500
34,743	70,588	53,450		Total Materials and Services	54,550
240,643	273,253	312,135		TOTAL PLANNING DIVISION	314,203

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – ENGINEERING

Program Description

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

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

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

Budgeted Departmental Personnel Expenses

Public Works Engineering Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 5% Public Works & Community Development Director; 7% City Engineer; 5% Office Manager and Codes/Planning Specialist; 10% Contracts Administrative Specialist; 5% Engineering Services Coordinator; 10% GIS Specialist; and 10% Engineering Technician salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 0.57 employee.

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - ENGINEERING DIVISION 305

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
33,909	36,437	32,249	01-305-510-1001	Salaries	40,152
0	0	482	01-305-510-1002	Overtime	522
5,458	6,052	6,920	01-305-510-1003	P.E.R.S.	7,887
2,504	2,680	2,507	01-305-510-1004	Social Security	3,107
11,155	11,632	10,592	01-305-510-1005	Employee Insurance	10,803
0	0	563	01-305-510-1006	Unemployment	231
226	214	342	01-305-510-1007	Workers' Compensation	482
6	1	1,000	01-305-510-1008	Volunteer Worker's Compensation	100
53,260	57,017	54,655		Total Personnel Services	63,284
				MATERIALS AND SERVICES	
1,151	2,544	2,500	01-305-520-2001	Meetings, Travel & Memberships	2,500
100	0	100	01-305-520-2003	Publications	100
799	250	700	01-305-520-2004	Permits, Licenses & Fees	700
0	150	2,000	01-305-520-2005	Training	2,000
525	546	600	01-305-520-2102	Telephone	600
647	0	650	01-305-520-2105	Advertising	650
3,591	4,278	3,750	01-305-520-2108	Contractual	3,750
1,873	2,055	2,000	01-305-520-2122	Duplicating/Data Processing Supplies	2,000
0	0	200	01-305-520-2123	Printing	200
641	379	750	01-305-520-2201	Uniform Allowance	750
947	894	2,000	01-305-520-2205	Office Supplies	2,000
1,634	1,375	1,500	01-305-520-2206	Postage	1,500
194	293	400	01-305-520-2216	Small Equipment	400
1,056	694	800	01-305-520-2224	Data Processing Supplies	800
859	635	400	01-305-520-2228	Petroleum Products	700
42	201	300	01-305-520-2231	Small Tools	300
118	0	300	01-305-520-2303	Equipment Repairs	300
131	78	500	01-305-520-2308	Automotive Parts	500
14,307	14,372	19,450		Total Materials and Services	19,750
67,567	71,389	74,105		TOTAL ENGINEERING DIVISION	83,034

PUBLIC WORKS AND COMMUNITY 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 heating system, filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers, and temporary work crews that are utilized to perform labor-intensive tasks in the park system.

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

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

The Litter Patrol and Beautification line item includes funding for summer temporary workers. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance. This year's increase in the litter patrol and beautification line item includes \$15,000 to fund cleanup of transient camps on city property.

Budgeted Departmental Personnel Expenses

Public Works Parks Department staff provides additional services to both general funded and non-general funded city programs and departments. Personnel related expenses listed within this departmental budget reflects: 7% Operations Administrator; 13% Contracts Administrative Specialist; 35% Operations Superintendent; 5% Lead Maintenance Worker II; 55% Lead Maintenance Worker II; 2% (3) Maintenance Worker II; and 62% (2) Maintenance Worker II salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 2.45 employees.

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PARKS DIVISION 306

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.	Proposed 2020-21
PERSONNEL SERVICES				
130,831	130,185	140,127	01-306-510-1001 Salaries	145,152
2,558	2,182	7,619	01-306-510-1002 Overtime	7,977
21,500	19,672	28,878	01-306-510-1003 P.E.R.S.	30,577
10,093	10,222	11,330	01-306-510-1004 Social Security	11,712
38,256	53,470	54,054	01-306-510-1005 Employee Insurance	53,804
0	0	753	01-306-510-1006 Unemployment	663
8,746	9,788	14,183	01-306-510-1007 Workers' Compensation	14,587
756	701	2,444	01-306-510-1008 Volunteer Worker's Compensation	2,000
212,741	226,220	259,388	Total Personnel Services	266,472
MATERIALS AND SERVICES				
120	89	1,000	01-306-520-2001 Meetings, Travel & Memberships	1,000
2,507	3,513	1,500	01-306-520-2004 Permits, Licenses & Fees	1,500
660	0	1,000	01-306-520-2005 Training	1,000
19,194	27,233	20,000	01-306-520-2101 Utilities	20,000
697	729	700	01-306-520-2102 Telephone	700
9,985	14,371	17,000	01-306-520-2108 Contractual	15,000
83,035	73,369	60,000	01-306-520-2112 Litter Patrol and Beautification	75,000
355	225	1,000	01-306-520-2201 Uniform Allowance	1,000
1,919	3,116	2,000	01-306-520-2213 Safety Supplies	3,000
8,923	9,047	10,000	01-306-520-2225 Janitorial Supplies	12,000
6,521	8,403	7,500	01-306-520-2228 Petroleum Products	7,500
3,255	6,026	3,500	01-306-520-2231 Small Equipment	3,500
1,642	6,377	2,000	01-306-520-2303 Equipment Repair	2,000
1,164	54,661	15,000	01-306-520-2307 Concrete, Asphalt & Gravel (restricted)	20,000
1,303	1,665	3,000	01-306-520-2308 Automotive Parts	3,000
109,979	58,895	96,000	01-306-520-2309 Building & Grounds Maintenance	85,000
11,685	3,167	15,000	01-306-520-2313 Boat Ramps Maintenance	20,000
72,027	76,491	73,000	01-306-520-2414 Pool Operation - Mingus Pool	73,000
334,972	347,376	329,200	Total Materials and Services	344,200
547,712	573,596	588,588	TOTAL PARKS DIVISION	610,672
855,922	918,238	974,828	TOTAL PW & CD DEPARTMENT	1,007,909
14,832,520	14,539,190	14,827,537	TOTAL GENERAL FUND EXPENDITURES	14,241,657

PUBLIC WORKS AND COMMUNITY 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 maintains the street signs working with engineering staff to ensure 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. Temporary workers are employed to assist with maintenance related to City streets.

Staff has participated in construction projects in other departments including assisting the private wastewater maintenance service provider staff by blocking and flagging streets for sewer repairs. As a public service and as staffing has allowed, City equipment is used to dig out adjacent sidewalks prior to being replaced by property owners.

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

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

The State Legislature 2017 transportation package will add additional gas tax revenue this year though current conditions indicate a negative impact to this expected increase. Staff recommends 6% (\$73,500) of the gas tax revenue be transferred to the Street Improvement Fund for street repair projects, including potholes. The \$60,000 in the “Concrete, Asphalt & Gravel” line item is for gravel road maintenance and minor pothole repair.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 6% City Manager; 5% Executive Assistant; 2% City Attorney; 10% Finance Director; 10% Deputy Finance Director; 10% Finance Assistant; 10% Accounting Technician II; 10% Accounting Technician I; 18% Public Works and Community Development Director; 5% Office Manager; 5% Codes/Planning Specialist; 10% Engineering Service Coordinator; 13% GIS Coordinator; 10% Engineering Technician; 25% Operations Administrator; 45% Contract Administrative Specialist; 44% Operations Superintendent; 60% Lead Maintenance Worker II; 10% Lead Maintenance Worker II; 70% (2) Maintenance Worker II; 60% (1) Maintenance Worker II; 5% (2) Maintenance Worker II; and 12% Mechanic II salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 5.32 employees.

Street Repair Resources

The City of Coos Bay utilizes several resources to maintain city streets. For the last several decades the resources has not met the demand to sufficiently eliminate the backlog of street maintenance and repair. The following use of resources was presented to Council for consideration on March 13, 2018 as guidance on allocating revenue resources. The June 2015 Pavement Management Program selection guide along with staff recommendations were used as a basis for estimates and as a priority guide of which streets require which type of work.

State Gas Tax (Fund 2) & Street Improvement Fund (Fund 16)

Gasoline Tax - The gasoline tax is the largest resource for road infrastructure maintenance. These funds are used by the City for right-of-way (ROW) related operations and maintenance, including equipment, materials, and personnel. Expected revenue is \$1.2 million dollars in FYE 2021, which includes a conservative estimate of the additional revenue from previously passed state transportation package. This transportation package had the potential to increase the City's gasoline tax revenue an additional \$300,000 by FYE 2026. Due to the COVID-19 impacts (anticipated reduction in gas consumption) and anticipated increased ROW related costs, future budgets should consider indexing the other Fund 2 line items.

By state law, 1% of the gas tax revenue goes to the Bike/Pedestrian Path Fund (Fund 18). Resources in Fund 18 can be used to install ADA compliant pedestrian access ramps.

Staff recommends the funds in the "Concrete, Asphalt, and Gravel" line of Fund 2 no longer be used for major pothole repairs but be devoted to gravel road maintenance, paint striping, crack sealing, minor intersection improvements, sidewalk repairs and ADA ramps. Most of the funds in the "Concrete, Asphalt, and Gravel" line should be dedicated to residential and local streets, however use of these funds for maintenance of other portions of the street network would be necessary.

Surface Transportation Block Grant funds - Surface Transportation Block Grant (STBG, formerly STP) funds are from the Federal Government passed through the State of Oregon and are limited to street reconstruction or the purchase of equipment for reconstruction, not pothole maintenance. The expected revenue for FYE 2021 is \$189,000. Staff recommends this resource be utilized to resurface and reconstruct collector and arterial streets not within Urban Renewal districts or part of the jurisdictional exchange streets. Annual allotments are permitted to accumulate over a few years and these projects require two or more years of accumulation to fund a reconstruction project. STGB funds are held by ODOT and are reimbursed to the city for pre-authorized, eligible projects.

Franchise Fees – Two Percent (2%) of PacifiCorp's electric utility franchise fee funds the streetlight power cost. The resulting savings to the State Gas Tax Fund is transferred to the Street Improvement Fund (Fund 16). The funds from the franchise fee remaining at the end of FY 2020 is expected to be \$55,000 with an additional \$335,000 revenue by the end of FYE 2020. These resources will be used for pothole patching projects and street repairs. Staff recommends a percentage of annual revenue from this source be reserved to accumulate for a grant match and or unplanned emergency repairs.

Transportation Utility Fee - The City Council recently enacted a Transportation Utility Fee (TUF) which is expected to generate \$950,000 in FYE 2020. The revenue will be tracked through the Street Improvement Fund (Fund 16). Staff recommends holding back \$100K each fiscal year in reserve for emergency/unplanned street repairs. Any unspent emergency funds would be used to provide for the \$100K reserve in the following fiscal year. Thus leaving at least \$860K in TUF funds available which can be used for street repairs and pothole patching throughout the community. Staff suggests a goal for this year and next is to devote approximately 75% - 80% of the TUF to repairs (by contractors) and 20% - 25% to pothole patching (city crew and/or contractors).

Jurisdictional Exchange Fund (Fund 39)

The \$4.8 million in the Jurisdictional Exchange Fund can only be used to maintain the 23 lane miles of streets transferred to the City from ODOT in 2000. The streets are South Empire Blvd, Newmark Avenue, Ocean Blvd, Central Avenue, Anderson, Commercial, 6th Avenue and Coos River Highway. The City Charter further restricted the use of this resource whereby only the interest generated by the \$4.8 million (held in trust in its own interest-bearing account) could be used for the repair and maintenance of the aforementioned streets. Estimated interest revenue available in Fund 39 for fiscal year ending 2021 is \$360,000. Staff recommends keeping these funds in reserve for a major project. Project examples include intersection improvements at Empire Blvd and Newmark Avenue, intersection improvements at D Street and 6th Avenue, or Commercial Avenue reconstruction.

Urban Renewal Funds

Downtown Urban Renewal District Special Levy (Fund 51) - The Special Levy option was exercised in FYE 2018 for street improvements in the Downtown Urban Renewal district and should generate approximately \$418,000 in FYE 2021. This resource must be used for capital projects such as reconstruction of streets, curbs, and sidewalks and cannot be used for pothole maintenance. A portion of this revenue will be used to pay debt service for the 4th Street reconstruction project.

Empire Urban Renewal District Funds (Fund 52) - Funds from this resource must be used for major capital projects only, such as reconstruction of streets, curbs, and sidewalk within the Empire Urban Renewal district. The Agency considered expenditure of these funds to make improvements to streets in the Empire district.

**CITY OF COOS BAY 2020-2021 BUDGET
STATE GAS FUND 02
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
326,880	325,014	406,153	02-000-300-0100	CARRYOVER BALANCE	240,000
				RESOURCES FROM OTHER AGENCIES	
0	58,127	0	02-000-340-0400	State Grants	0
1,060,805	1,208,760	1,225,000	02-000-340-0800	State Gas Tax	1,225,000
1,060,805	1,266,886	1,225,000		Total Resources from Other Agencies	1,225,000
				USE OF MONEY AND PROPERTY	
5,071	6,750	5,000	02-000-350-0100	Interest	2,000
5,071	6,750	5,000		Total Use of Money & Property	2,000
				OTHER INCOME	
34,380	140,820	30,000	02-000-380-0100	Miscellaneous Revenue	10,000
285	562	0	02-000-380-0600	Equipment & Scrap Sales	0
34,665	141,381	30,000		Total Other Income	10,000
				TRANSFERS IN	
342,219	328,917	327,778	02-000-390-0800	General Fund	331,778
0	90,000	0	02-000-390-1800	Street Improvement Fund	0
342,219	418,917	327,778		Total Transfers	331,778
1,769,641	2,158,949	1,993,931		TOTAL STATE GAS TAX FUND RESOURCES	1,808,778

**CITY OF COOS BAY 2020-2021 BUDGET
STATE GAS FUND 02
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
PERSONNEL SERVICES					
239,923	259,460	340,174	02-320-510-1001	Salaries	342,116
401	678	12,397	02-320-510-1002	Overtime	13,865
39,710	44,974	75,098	02-320-510-1003	P.E.R.S.	80,876
17,772	19,056	27,058	02-320-510-1004	Social Security	27,231
78,927	77,947	101,727	02-320-510-1005	Employee Insurance	94,810
0	0	5,737	02-320-510-1006	Unemployment	1,814
12,005	13,601	22,248	02-320-510-1007	Workers' Compensation	27,191
388,738	415,716	584,439		Total Personnel Services	587,903
MATERIALS AND SERVICES					
660	612	1,000	02-320-520-2001	Meetings, Travel & Memberships	1,000
1,813	1,548	2,000	02-320-520-2004	Permits, Licenses, Fees	2,000
3,096	3,024	3,000	02-320-520-2005	Training	3,000
15,238	16,425	15,500	02-320-520-2101	Utilities	16,000
2,359	2,410	2,500	02-320-520-2102	Telephone	2,500
72,842	56,549	72,000	02-320-520-2108	Contractual	72,000
1,810	1,899	2,000	02-320-520-2113	Audit Fees	2,000
22,712	21,717	20,500	02-320-520-2120	Insurance	22,000
39,009	50,394	40,000	02-320-520-2124	Traffic Signals	45,000
243,634	289,003	270,000	02-320-520-2125	Street Lights	280,000
14,535	16,275	15,000	02-320-520-2126	Street Lights-State Shared	16,500
2,649	2,335	3,000	02-320-520-2201	Uniform Allowance	3,000
1,609	1,310	1,500	02-320-520-2205	Office Supplies	1,500
370	280	500	02-320-520-2206	Postage	500
3,487	2,981	3,500	02-320-520-2213	Safety Supplies	3,500
17,659	76,353	28,000	02-320-520-2222	Traffic Safety Supplies	40,000
880	503	1,000	02-320-520-2225	Janitorial Supplies	1,000
17,273	22,948	22,000	02-320-520-2228	Petroleum Products	25,000
10,150	32,259	18,000	02-320-520-2231	Small Equipment	18,000
6,947	21,048	7,000	02-320-520-2303	Equipment Repairs	10,000
165,578	284,210	60,453	02-320-520-2307	Concrete, Asphalt & Gravel	60,000
5,458	10,857	10,000	02-320-520-2308	Automotive Parts	10,000
6,974	12,103	7,000	02-320-520-2309	Building & Plant Maintenance	7,000
23,118	24,572	35,000	02-320-520-2310	Streetscape Maintenance	25,000
0	0	0	02-320-520-2311	Street Tree Maintenance and Replacement	15,000
28,809	29,049	28,000	02-320-520-2316	Heavy Equipment Parts	30,000
708,670	980,663	668,453		Total Materials and Services	711,500

**CITY OF COOS BAY 2020-2021 BUDGET
STATE GAS FUND 02
EXPENDITURES (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CAPITAL OUTLAY	
0	0	75,000	02-320-530-3008	Vehicles	25,000
0	17,500	25,000	02-320-530-3023	Equipment	25,000
0	17,500	100,000		Total Capital Outlay	50,000
				TRANSFERS OUT	
342,219	328,917	620,039	02-320-550-5005	Transfer to Street Improvement Fund	405,278
5,000	10,000	12,000	02-320-550-5020	Transfer to Technology Reserve Fund	12,000
347,219	338,917	632,039		Total Transfers Out	417,278
0	0	9,000	02-320-560-6001	CONTINGENCY	42,097
325,014	406,152	0	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
1,769,641	2,158,949	1,993,931		TOTAL STATE GAS TAX FUND EXPENDITURES	1,808,778

PUBLIC WORKS AND COMMUNITY 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 a contracted private operation and maintenance service provider. The contractor provides services to collect, treat, and discharge the City's wastewater as permitted through DEQ and EPA. The contractor 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 has 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, approximately 90 miles of pipe, 2 wastewater treatment plants, and sludge disposal system. City staff maintains the Capital Improvements Plan and funding when determining priorities for maintenance and rehabilitation projects each year.

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 to be held in reserve. The funds transferred to the Revenue Bond Fund will be used as debt service for loans used in the design and construction of the DEQ mandated projects. These include the construction of pump stations, new Plant No. 2, and sewer line projects. Funds are also set aside to purchase rolling

stock.

This budget also includes a 5.5% rate increase for debt service of wastewater treatment and collections upgrades. The budget includes estimated costs for the city to bring operations and management of wastewater system in-house and an additional position of overage.

Budgeted Departmental Personnel Expenses

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

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 11.33 employees.

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CARRYOVER BALANCE	
1,935,352	2,118,157	1,601,062	03-000-300-0100	Carryover Balance - unassigned	1,980,000
418,808	438,808	458,808	03-000-300-0100	Carryover Balance - reserved	478,808
2,354,160	2,556,965	2,059,870		Total Carryover Balance	2,458,808
				LICENSES & PERMITS	
6,293	0	1,000	03-000-330-0650	Contract Plan Fees	500
6,293	0	1,000		Total Licenses & Permits	500
				RESOURCES FROM OTHER AGENCIES	
178,290	309,012	336,000	03-000-340-2000	Charleston Sanitary District	312,000
174,717	72,409	48,000	03-000-340-2100	Bunker Hill Sanitary District	48,000
353,007	381,421	384,000		Total Resources from other Agencies	360,000
				USE OF MONEY AND PROPERTY	
38,883	72,369	15,000	03-000-350-0100	Interest	25,000
38,883	72,369	15,000		Total Use of Money & Property	25,000
				CHARGES FOR CURRENT SERVICES	
10,535	9,570	6,000	03-000-360-1200	Sewer Permits/Connection Fees	7,500
5,721,112	6,018,703	6,735,126	03-000-360-1400	Sewer Use Fees	6,752,000
5,218	4,955	5,000	03-000-360-1600	R.V. Dump Fees	5,000
47,359	52,083	47,000	03-000-360-1700	Alum Sludge Disposal Payments	50,000
5,784,224	6,085,311	6,793,126		Total Charges for Current Services	6,814,500
				OTHER INCOME	
(37)	7,020	0	03-000-380-0100	Miscellaneous Revenue	0
138,329	59,316	0	03-000-380-0401	Loan Proceeds IFA 2	0
138,292	66,336	0		Total Other Income	0
8,674,860	9,162,402	9,252,996		TOTAL WASTEWATER FUND RESOURCES	9,658,808

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

ADMINISTRATION DEPARTMENT 350

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
100,553	114,803	115,031	03-350-510-1001	Salaries	125,050
30	51	913	03-350-510-1002	Overtime	1,222
19,290	21,817	27,445	03-350-510-1003	P.E.R.S.	29,650
7,199	7,878	8,891	03-350-510-1004	Social Security	9,649
27,949	27,782	29,816	03-350-510-1005	Employee Insurance	31,162
0	0	1,073	03-350-510-1006	Unemployment	685
293	169	661	03-350-510-1007	Workers' Compensation	747
155,314	172,500	183,830		Total Personnel Services	198,165
				MATERIALS AND SERVICES	
0	0	500	03-350-520-2105	Advertising	500
1,449	1,514	4,000	03-350-520-2108	Contractual	4,000
70,872	72,788	77,250	03-350-520-2127	Collection, Merchant, Bad Debt Expense	80,000
0	0	458,808	03-350-520-2600	W/W Environmental Insurance Reserve	478,808
72,321	74,302	540,558		Total Materials and Services	563,308
				TRANSFERS OUT	
1,450,769	1,559,817	2,081,972	03-350-550-5005	Transfer to WW Improvement Fund	2,100,000
851,389	1,484,817	1,099,054	03-350-550-5009	Transfer to Revenue Bond Fund	0
25,000	25,000	25,000	03-350-550-5020	Transfer to Technology Reserve Fund	25,000
2,327,158	3,069,634	3,206,026		Total Transfers Out	2,125,000
0	0	1,043,198	03-350-560-6001	CONTINGENCY	1,799,740
2,554,793	3,316,436	4,973,612		TOTAL WW ADMINISTRATION EXPENDITURES	4,686,213

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

PLANT 1 DEPARTMENT 351

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
144,638	158,974	238,548	03-351-510-1001	Salaries	288,969
90	155	1,157	03-351-510-1002	Overtime	1,637
25,959	27,164	51,224	03-351-510-1003	P.E.R.S.	71,252
10,616	11,209	18,439	03-351-510-1004	Social Security	22,244
33,097	33,484	52,863	03-351-510-1005	Employee Insurance	80,781
0	0	1,374	03-351-510-1006	Unemployment	1,389
1,282	1,280	2,596	03-351-510-1007	Workers' Compensation	3,389
215,681	232,266	366,201		Total Personnel Services	469,661
				MATERIALS AND SERVICES	
447	742	1,000	03-351-520-2001	Meetings, Travel & Memberships	1,000
12,570	13,185	30,000	03-351-520-2004	Permits, Licenses & Fees	30,000
82,307	88,134	90,000	03-351-520-2101	Utilities	91,800
27,732	15,285	50,000	03-351-520-2108	Contractual	200,000
2,464	2,341	7,900	03-351-520-2113	Audit Fees	7,900
20,200	25,862	34,750	03-351-520-2120	Insurance	39,000
764,878	714,288	733,300	03-351-520-2131	OMI Contract	908,546
0	4,084	0	03-351-520-2205	Office Supplies	500
299	234	2,600	03-351-520-2206	Postage	2,000
0	0	0	03-351-520-2303	Equipment Repairs	2,000
2,572	7,022	4,700	03-351-520-2308	Automotive Parts	5,000
14,281	5,973	14,000	03-351-520-2316	Heavy Equipment	10,000
274	37,362	80,000	03-351-520-2317	Equipment Parts & Maintenance	75,000
928,024	914,512	1,048,250		Total Materials and Services	1,372,746
1,143,705	1,146,778	1,414,451		TOTAL PLANT 1 EXPENDITURES	1,842,407

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

PLANT 2 DEPARTMENT 352

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
278,197	305,437	117,269	03-352-510-1001	Salaries	122,827
90	155	895	03-352-510-1002	Overtime	1,238
47,712	50,862	26,547	03-352-510-1003	P.E.R.S.	29,451
20,524	21,917	9,075	03-352-510-1004	Social Security	9,498
57,979	59,396	28,945	03-352-510-1005	Employee Insurance	32,957
0	0	629	03-352-510-1006	Unemployment	658
2,314	2,754	1,486	03-352-510-1007	Workers' Compensation	1,685
406,816	440,521	184,846		Total Personnel Services	198,314
				MATERIALS AND SERVICES	
1,330	915	2,000	03-352-520-2001	Meetings, Travel & Memberships	2,000
11,862	12,963	25,000	03-352-520-2004	Permits, Licenses & Fees	25,000
57,899	67,060	100,000	03-352-520-2101	Utilities	80,000
36,409	13,029	40,000	03-352-520-2108	Contractual	40,000
2,464	2,327	7,900	03-352-520-2113	Audit Fees	7,900
19,393	23,984	35,750	03-352-520-2120	Insurance	40,000
501,124	512,542	560,000	03-352-520-2131	OMI Contract	693,301
299	234	2,600	03-352-520-2206	Postage	2,000
0	0	0	03-352-520-2303	Equipment Repairs	2,000
2,949	7,651	4,700	03-352-520-2308	Automotive Parts	5,000
4,106	1,710	5,000	03-352-520-2316	Heavy Equipment	5,000
274	11,381	30,000	03-352-520-2317	Equipment Parts & Maintenance	20,000
638,110	653,796	812,950		Total Materials and Services	922,201
1,044,925	1,094,317	997,796		TOTAL PLANT 2 EXPENDITURES	1,120,515

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY DEPARTMENT 353

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
189,725	206,034	178,572	03-353-510-1001	Salaries	177,802
92	158	2,073	03-353-510-1002	Overtime	2,305
32,997	34,586	38,703	03-353-510-1003	P.E.R.S.	39,386
13,941	14,666	13,866	03-353-510-1004	Social Security	13,791
46,439	47,315	44,836	03-353-510-1005	Employee Insurance	45,246
0	0	1,094	03-353-510-1006	Unemployment	905
2,138	2,186	3,119	03-353-510-1007	Workers' Compensation	3,358
285,331	304,945	282,263		Total Personnel Services	282,794
				MATERIALS AND SERVICES	
262	760	1,000	03-353-520-2001	Meetings, Travel & Memberships	1,000
10,890	5,595	5,000	03-353-520-2004	Permits, Licenses & Fees	5,000
100,262	99,872	110,000	03-353-520-2101	Utilities	110,000
6,690	27,657	50,000	03-353-520-2108	Contractual	175,000
2,464	2,386	7,900	03-353-520-2113	Audit Fees	7,900
24,994	167	50,000	03-353-520-2110	Emergency Repairs	50,000
18,360	19,275	29,000	03-353-520-2120	Insurance	33,000
439,137	461,606	464,000	03-353-520-2131	OMI Contract	551,787
299	252	2,600	03-353-520-2206	Postage	2,000
1,234	372	3,000	03-353-520-2228	Petroleum Products	3,000
13,251	35,273	25,000	03-353-520-2308	Automotive Parts	25,000
22,509	9,399	25,000	03-353-520-2316	Heavy Equipment parts	25,000
4,546	17,128	200,000	03-353-520-2317	Equipment Parts & Maintenance	100,000
644,898	679,742	972,500		Total Materials and Services	1,088,687
930,229	984,687	1,254,763		TOTAL COLLECTIONS/SANITARY EXPENDITURES	1,371,481

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER DEPARTMENT 355

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
169,147	184,898	158,005	03-355-510-1001	Salaries	159,471
107	264	2,673	03-355-510-1002	Overtime	3,181
29,740	32,285	36,117	03-355-510-1003	P.E.R.S.	37,811
12,445	13,257	12,334	03-355-510-1004	Social Security	12,445
43,525	42,421	40,407	03-355-510-1005	Employee Insurance	38,003
0	0	2,201	03-355-510-1006	Unemployment	880
3,863	4,297	5,137	03-355-510-1007	Workers' Compensation	6,256
258,828	277,422	256,874		Total Personnel Services	258,047
				MATERIALS AND SERVICES	
262	1,745	2,000	03-355-520-2001	Meetings, Travel & Memberships	2,000
984	1,575	3,000	03-355-520-2004	Permits, Licenses & Fees	3,000
6,139	6,818	11,000	03-355-520-2101	Utilities	10,000
3,735	3,430	25,000	03-355-520-2108	Contractual	25,000
2,464	1,995	7,900	03-355-520-2113	Audit Fees	7,900
3,528	30,373	50,000	03-355-520-2110	Emergency Repairs	50,000
9,493	11,882	5,000	03-355-520-2120	Insurance	6,000
144,948	152,207	174,000	03-355-520-2131	OMI Contract	215,244
299	234	2,600	03-355-520-2206	Postage	2,000
8,961	6,127	9,000	03-355-520-2228	Petroleum Products	9,000
0	25	2,000	03-355-520-2308	Automotive Parts	2,000
4,557	4,817	4,000	03-355-520-2316	Heavy Equipment parts	8,000
46	0	60,000	03-355-520-2317	Equipment Parts & Maintenance	40,000
185,416	221,228	355,500		Total Materials & Services	380,144
444,244	498,650	612,374		TOTAL COLLECTION/STORMWATER EXPENDITURES	638,191
2,556,965	2,121,534	0	03-355-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
8,674,860	9,162,402	9,252,996		TOTAL WASTEWATER EXPENDITURES	9,658,808

HOTEL/MOTEL TAX FUND

Background

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

Program Description

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

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

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

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

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

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 8% City Manager, 5% Executive Assistant, 2% City Attorney, 17% Finance Director, 12% Deputy Finance Director, 5% Finance Assistant, 5% Accounting Technician II, 7% Accounting Technician I, 3% PW&CD Director, 2% GIS Coordinator, 5% (2) Codes/Planning Specialist, 22% Operations Administrator, 5% Contracts Administrative Specialist, 10% Operations Superintendent, 1% Mechanic, 30% Lead Maintenance Worker II (streets), 18% (3) Maintenance Worker II, 35% Lead Maintenance Worker II (parks), and 33% (2) Maintenance Worker II salary and associated benefits.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE Allocation: 2.96 employees.

**CITY OF COOS BAY 2020-2021 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
307,368	392,709	403,303	05-000-300-0100	CARRYOVER BALANCE	300,000
				TAXES	
491,263	436,688	409,000	05-000-311-0100	Hotel/Motel Tax - General	340,000
193,941	321,708	505,000	05-000-311-0200	Hotel/Motel Tax - Visitor's & Convention Bureau	420,000
685,204	758,395	914,000		Total Taxes	760,000
				USE OF MONEY AND PROPERTY	
4,947	9,194	7,000	05-000-350-0100	Interest	4,000
0	800	0	05-000-350-1200	VIC Property Rental	0
4,947	9,994	7,000		Total Use of Money and Property	4,000
				CURRENT SERVICES	
8,440	2,782	0	05-000-360-0100	Visitors Center Revenue	0
8,440	2,782	0		Total Current Services	0
				OTHER INCOME	
6,981	7,211	0	05-000-380-0100	Miscellaneous Revenue	500
6,981	7,211	0		Total Other Income	500
1,012,941	1,171,092	1,324,303		TOTAL HOTEL/MOTEL TAX RESOURCES	1,064,500

**CITY OF COOS BAY 2020-2021 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
104,685	160,421	162,570	05-410-510-1001	Salaries	204,161
1,217	1,157	6,664	05-410-510-1002	Overtime	7,857
17,364	23,662	35,639	05-410-510-1003	P.E.R.S.	46,345
7,862	10,793	12,985	05-410-510-1004	Social Security	16,226
35,173	41,565	50,484	05-410-510-1005	Employee Insurance	55,106
0	0	2,358	05-410-510-1006	Unemployment	1,195
6,220	9,215	12,469	05-410-510-1007	Workers' Compensation	16,690
172,521	246,814	283,169		Total Personnel Services	347,580
				MATERIALS AND SERVICES	
27,908	21,074	30,000	05-410-520-2101	Tourism related - dock utilities	28,000
8,214	9,272	62,668	05-410-520-2108	Contractual	25,000
924	530	1,500	05-410-520-2113	Audit Fees	1,500
11,029	11,418	2,000	05-410-520-2120	Insurance	2,000
15,031	12,882	75,000	05-410-520-2204	Community Events & Promotion	45,000
233	168	700	05-410-520-2206	Postage	500
4,875	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875
7,659	1,504	20,000	05-410-520-2308	Sun Building Maintenance	20,000
773	609	10,000	05-410-520-2311	Egyptian Theater	7,500
5,000	5,000	5,000	05-410-520-2410	Boat Building Center (Tall Ships)	0
193,941	321,708	505,000	05-410-520-2429	Visitors Convention Bureau (in and out)	420,000
13,533	23,701	105,000	05-410-520-2433	Special Projects (including Christmas Lights)	50,000
107,929	67,162	53,000	05-410-520-2434	Visitor Information Center	50,000
50,662	41,073	60,000	05-410-520-2435	Art Museum Management/Maintenance/Utilities	50,000
447,711	520,976	934,743		Total Materials and Services	704,375
0	0	106,391	05-410-560-6001	CONTINGENCY	12,545
392,709	403,303	0	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
1,012,941	1,171,092	1,324,303		TOTAL HOTEL/MOTEL TAX EXPENDITURES	1,064,500

LIBRARY

Mission Statement

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

Program Description

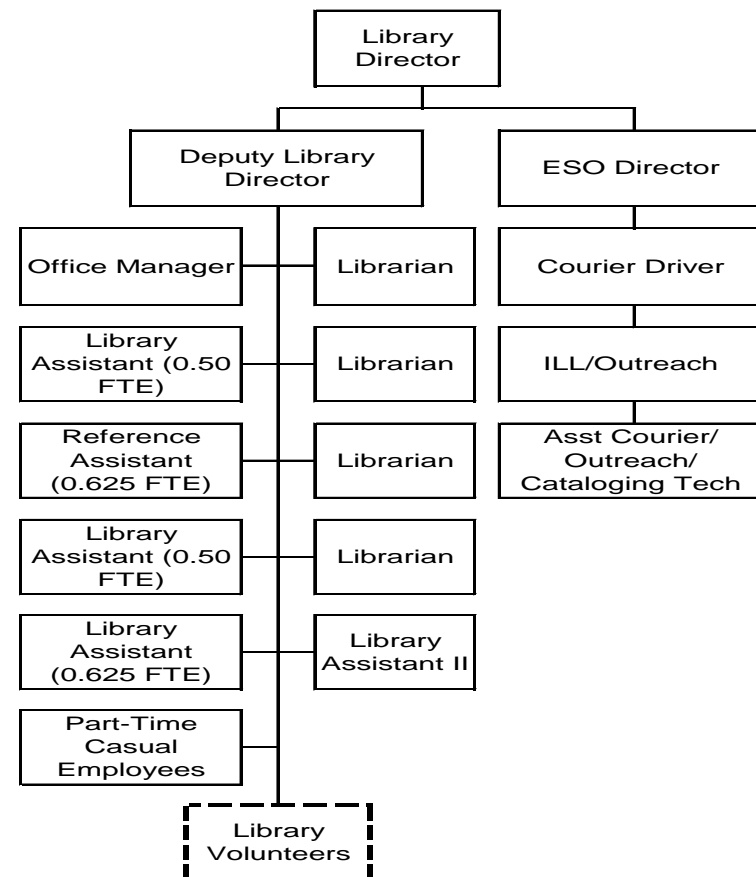
As a member of the Coos County Library Service District, Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service,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

2020/2021 Departmental Goals

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

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

**Library
Organizational Chart**



**CITY OF COOS BAY 2020-2021 BUDGET
LIBRARY FUND 07
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CARRYOVER BALANCE	
845,013	925,606	855,071	07-000-300-0100	Carryover Balance - unrestricted	900,000
52,490	51,859	100,000	07-000-300-0200	Carryover Balance - restricted (donation & furniture)	125,000
897,503	977,465	955,071		Total Carryover Balance	1,025,000
				RESOURCES FROM OTHER AGENCIES	
2,146	5,127	1,700	07-000-340-0300	State Library Grant	1,900
3,000	9,300	7,000	07-000-340-0301	Grants	3,000
17,273	0	5,000	07-000-340-0303	Federal Grants	3,000
1,109,072	1,097,036	1,115,000	07-000-340-0900	Library Tax Base	1,130,000
1,131,491	1,111,463	1,128,700		Total Resources from other Agencies	1,137,900
				USE OF MONEY AND PROPERTY	
16,089	24,447	12,000	07-000-350-0100	Interest	15,000
3,800	3,975	2,500	07-000-350-1100	Auditorium Rental	3,500
19,889	28,422	14,500		Total Use of Money & Property	18,500
				CHARGES FOR CURRENT SERVICES	
7,988	7,217	7,000	07-000-360-0100	Copies	7,000
13,848	14,129	10,000	07-000-360-1800	Library Fees	12,000
21,835	21,346	17,000		Total Charges for Current Services	19,000
				OTHER INCOME	
245	186	100	07-000-380-0100	Miscellaneous	100
0	25,050	0	07-000-380-0300	ESO Administration/Rent	26,000
602	706	500	07-000-380-0400	Reimbursements	500
29,196	36,835	20,000	07-000-380-0900	Gifts & Donations	20,000
30,044	62,777	20,600		Total Other Income	46,600
2,100,762	2,201,473	2,135,871		TOTAL LIBRARY RESOURCES	2,247,000

**CITY OF COOS BAY 2020-2021 BUDGET
LIBRARY FUND 07
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
526,988	566,127	686,818	07-510-510-1001	Salaries	758,449
99,923	107,353	133,210	07-510-510-1003	P.E.R.S.	159,382
39,956	42,779	52,548	07-510-510-1004	Social Security	58,028
130,299	149,938	153,574	07-510-510-1005	Employee Insurance	211,964
113	0	13,000	07-510-510-1006	Unemployment	3,600
1,548	816	2,833	07-510-510-1007	Workers' Compensation	1,066
36	13	122	07-510-510-1008	Volunteer Worker's Compensation	250
798,863	867,026	1,042,105		Total Personnel Services	1,192,739
				MATERIALS AND SERVICES	
3,097	6,872	9,000	07-510-520-2005	Training, Meetings, Travel, and Dues	9,000
37,467	35,703	42,000	07-510-520-2101	Utilities	42,000
4,261	6,486	13,000	07-510-520-2102	Telephone	9,000
1,740	5,598	15,000	07-510-520-2105	Advertising	15,000
21,770	63,869	42,250	07-510-520-2108	Contractual	80,000
21,968	20,768	14,500	07-510-520-2120	Insurance	25,000
6,158	9,624	8,500	07-510-520-2122	Duplicating/Data Processing Supplies	9,500
607	93	3,000	07-510-520-2123	Printing	3,000
2,221	1,895	2,500	07-510-520-2205	Office Supplies	2,500
1,429	2,363	2,200	07-510-520-2206	Postage	1,200
4,749	4,132	5,200	07-510-520-2225	Janitorial Supplies	3,800
0	10,952	35,000	07-510-520-2231	Small Equipment	35,000
14,814	4,207	17,000	07-510-520-2234	Library Grant Materials	7,900
11,785	13,961	15,000	07-510-520-2235	Library Supplies	13,000
67,507	75,629	100,000	07-510-520-2236	Library Books and Records	100,000
0	0	50,000	07-510-520-2240	Library Books and Records (restricted)	50,000
0	0	0	07-510-520-2241	Programming	16,000
9,111	9,012	10,000	07-510-520-2237	Periodicals	10,000
179	0	200	07-510-520-2238	Microfilm	0
1,214	2,520	2,000	07-510-520-2239	State Aid to Children	2,000
4,784	4,690	5,200	07-510-520-2302	Office Equipment Rental	5,200
21,358	4,191	25,000	07-510-520-2303	Equipment Repairs/Replacement	25,000
9,394	11,096	12,000	07-510-520-2304	Equipment Maintenance Contracts	12,000
0	0	0	07-510-520-2305	Vehicle Maintenance/Fuel	10,000
0	0	75,000	07-510-520-2310	Furniture (restricted)	100,000
35,875	48,217	50,000	07-510-520-2309	Building & Grounds Maintenance	50,000
20	104	200	07-510-520-2406	Reimbursable	200

**CITY OF COOS BAY 2020-2021 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				MATERIALS AND SERVICES (continued)	
480	693	500	07-510-520-2424	Library Board	500
32,997	36,702	20,000	07-510-520-2450	Gifts, Donations & Memorials	20,000
314,984	379,377	574,250		Total Materials and Services	656,800
				CAPITAL OUTLAY	
9,450	0	0	07-510-530-3001	Computer Hardware & Software	10,000
9,450	0	0		Total Capital Outlay	10,000
0	0	519,516	07-510-560-6001	CONTINGENCY	224,700
977,465	955,070	0	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	162,761
2,100,762	2,201,473	2,135,871		TOTAL LIBRARY EXPENDITURES	2,247,000

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – Building Codes

Program Description

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

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

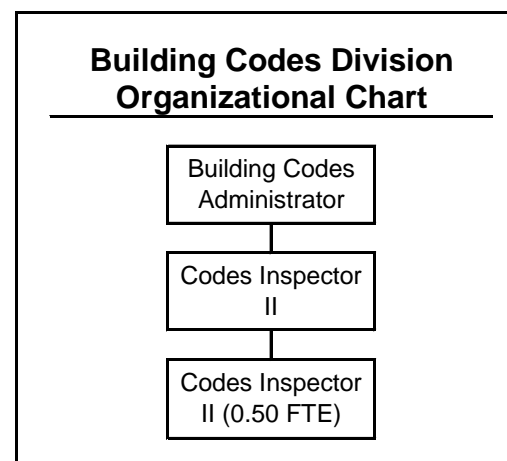
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Working with the City's Code Enforcement Officer and the City Attorney, the City works with citizens to effectively mitigate issues arising from unsafe conditions.

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 3% City Manager; 1% City Attorney; 2% Finance Director; 4% Deputy Finance Director, 3% Finance Assistant, 2% Accounting Technician II and Accounting Technician I; 5% Public Works and Community Development Director; 5% Community Development Administrator; 50% Office Manager and Codes/Planning Specialist; 5% Codes/Planning Specialist; 80% Building Codes Administrator; 100% Part-time Codes Inspector II; 50% Codes Inspector II; 50% Code Enforcement Officer; and 2% of the Mechanic II salary and associated benefit.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 4.94 employees.



**CITY OF COOS BAY 2020-2021 BUDGET
BUILDING CODES FUND 08
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
213,573	258,960	302,454	08-000-300-0100	CARRYOVER BALANCE	370,000
				LICENSES AND PERMITS	
126,301	155,964	130,000	08-000-330-0600	Plan Check Fees	140,000
173,328	218,739	175,000	08-000-330-0700	Building Permits	160,000
714	0	200	08-000-330-0800	Plumbing Permits	200
33,103	38,065	25,000	08-000-330-0900	Mechanical Permits	30,000
300	0	100	08-000-330-1000	Electrical Permits	100
2,246	1,860	500	08-000-330-1400	Mobile Home Permits	1,500
48,644	53,484	10,000	08-000-330-1500	Other Permits	15,000
384,637	468,112	340,800		Total Licenses and Permits	346,800
				INTERGOVERNMENTAL RESOURCES	
29,964	23,860	10,000	08-000-340-0600	Intergovernmental Revenue (North Bend)	1,000
29,964	23,860	10,000		Total Intergovernmental Revenue	1,000
				USE OF MONEY AND PROPERTY	
3,847	6,045	5,000	08-000-350-0100	Interest	4,500
3,847	6,045	5,000		Total Use of Money & Property	4,500
				OTHER INCOME	
17	20	0	08-000-380-0100	Miscellaneous	0
17	20	0		Total Other Income	0
632,039	756,997	658,254		TOTAL BUILDING CODE RESOURCES	722,300

**CITY OF COOS BAY 2020-2021 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
203,399	256,140	238,166	08-304-510-1001	Salaries	297,321
12	21	1,019	08-304-510-1002	Overtime	2,158
41,445	46,874	66,362	08-304-510-1003	P.E.R.S.	75,441
15,037	18,822	18,486	08-304-510-1004	Social Security	22,893
40,920	52,252	61,361	08-304-510-1005	Employee Insurance	75,858
0	0	4,979	08-304-510-1006	Unemployment	1,951
2,273	3,066	3,722	08-304-510-1007	Workers' Compensation	4,987
303,087	377,174	394,095		Total Personnel Services	480,610
				MATERIALS AND SERVICES	
3,843	2,481	5,000	08-304-520-2001	Meetings, Travel & Memberships	5,000
4,625	3,874	15,000	08-304-520-2005	Training	10,000
1,596	1,878	2,000	08-304-520-2102	Telephone	2,000
13,833	15,000	15,000	08-304-520-2104	Property/office lease	15,000
21	55	100	08-304-520-2105	Advertising	100
10,347	1,762	15,000	08-304-520-2108	Contractual	10,000
463	622	1,000	08-304-520-2113	Audit Fees	1,000
6,183	5,886	1,400	08-304-520-2120	Insurance	6,000
693	417	1,000	08-304-520-2122	Duplicating/Data Processing Supplies	1,200
65	269	500	08-304-520-2123	Printing	500
3,928	3,003	5,000	08-304-520-2200	Merchant Fees	5,000
0	560	1,000	08-304-520-2201	Uniform Allowance	1,000
584	4,092	1,000	08-304-520-2205	Office Supplies	1,500
352	360	500	08-304-520-2206	Postage	500
1,390	1,299	15,000	08-304-520-2216	Small Equipment	10,000
160	147	500	08-304-520-2224	Data Processing Supplies	0
671	1,103	1,500	08-304-520-2228	Petroleum Products	1,500
0	0	1,000	08-304-520-2303	Equipment Repairs	1,000
1,237	1,083	5,000	08-304-520-2308	Automotive Parts	5,000
49,992	43,891	86,500		Total Materials and Services	76,300

**CITY OF COOS BAY 2020-2021 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CAPITAL OUTLAY	
0	0	10,000	08-304-530-3008	Vehicles	50,000
0	0	10,000		Total Capital Outlay	50,000
				TRANSFERS OUT	
6,000	10,000	0	08-304-550-5013	Transfer to Technology Fund	5,000
14,000	0	0	08-304-550-5035	Transfer to Major Capital Fund	10,000
20,000	10,000	0		Total Transfers Out	15,000
0	0	167,659	08-304-560-6001	CONTINGENCY	100,390
258,960	325,932	0	08-304-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
632,039	756,997	658,254		TOTAL BUILDING CODES EXPENDITURES	722,300

**CITY OF COOS BAY 2020-2021 BUDGET
9-1-1 TAX FUND 10**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
RESOURCES					
40,261	59,969	32,569	10-000-300-0100	CARRYOVER BALANCE	30,000
RESOURCES FROM OTHER AGENCIES					
85,001	86,139	85,900	10-000-340-1600	City of Coos Bay	105,000
20,048	20,278	20,160	10-000-340-2000	City of Coquille (PSAP)	23,000
76,326	75,811	89,900	10-000-340-2300	911 Contracts	82,000
181,374	182,228	195,960		Total Resources from Other Agencies	210,000
USE OF MONEY AND PROPERTY					
758	808	750	10-000-350-0100	Interest	250
758	808	750		Total Use of Money and Property	250
222,393	243,005	229,279		TOTAL 9-1-1 TAX FUND RESOURCES	240,250
EXPENDITURES					
PERSONNEL SERVICES					
90,128	121,138	117,617	10-380-510-1001	Salaries	132,084
15,536	15,167	12,602	10-380-510-1002	Overtime	5,883
16,802	24,450	24,229	10-380-510-1003	P.E.R.S.	42,082
7,921	10,204	8,999	10-380-510-1004	Social Security	10,556
17,434	26,328	18,900	10-380-510-1005	Employee Insurance	19,458
0	0	1,000	10-380-510-1006	Unemployment	500
272	177	523	10-380-510-1007	Worker's Compensation	210
148,092	197,464	183,870		Total Personnel Services	210,773
MATERIALS AND SERVICES					
8,621	9,359	10,000	10-380-520-2102	Telephone	10,000
5,711	3,613	35,409	10-380-520-2108	Contractual	15,000
14,332	12,972	45,409		Total Materials and Services	25,000
59,969	32,569	0	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	4,477
222,393	243,005	229,279		TOTAL 9-1-1 TAX FUND EXPENDITURES	240,250

GENERAL OBLIGATION AND REVENUE BOND FUNDS

Program Description

The General Obligation Bond Fund receives the property taxes specifically to fund debt service payments for general obligation bonds. The City of Coos Bay has only one general obligation bond - the 2009 Fire Station bond used to construct the new fire station located on Elrod Avenue. The property tax bond receipts received in excess of the amount of the debt service payments based upon the financing agreement can start to be remitted to pay down the principal.

Section 6 of the Bond Declaration of the financing agreement provides such payments may be made after June 1, 2019 with not less than 30 days prior notice to the bank of the intended date of principal only payments.

The Revenue Bond Fund receives the resources required to fund debt service payments for all other types of financing other than general obligation bonds. This fund also is a venue for paying the City of Coos Bay's portion of debt service obligations of the Coos Bay–North Bend Water Board. This fund also holds the Oregon Financing Infrastructure Authority and Department of Environmental Quality wastewater debt reserve to secure repayment of obligations.

The following page details the loans and bonds requiring debt service payments.

**CITY OF COOS BAY 2020-2021 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series		Month/Day
2019					
577,000	234,000	811,000	Loan #17	Wastewater DEQ SRF 1 R24000 2018	Aug 1st
20,000	2,000	22,000	Loan #14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Sept 30th
5,400	3,400	8,800	Loan #2	Water 2005-OECDD 6/2005 (12/29 mature)	Dec 1st
0	68,000	68,000	Loan #4	Fire Station 4/2009 (6/28 mature)	Dec 1st
230,000	119,000	349,000	Loan #8	Water IFA Series 2010 (12/32 mature)	Dec 1st
0	0	0	Loan #9	City Hall Seismic Loan from URA (12/21 mature)	Dec 1st
65,000	1,500	66,500	Loan #10	Wastewater Land Purchase 11/12 (12/20 mature)	Dec 1st
177,000	77,000	254,000	Loan #12	Wastewater IFA 1 Series 2012 (est 2027 mature)	Dec 1st
331,000	73,000	404,000	Loan #13	Wastewater IFA 2 Series 2013 (est 2028 mature)	Dec 1st
395,000	20,000	415,000	Loan #16	Refunding Water Series 2016 (12/24 mature)	Dec 1st
2020					
580,000	115,000	695,000	Loan #17	Wastewater DEQ SRF 1 R24000 2018	Feb 1st
21,000	1,600	22,600	Loan #14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Mar 31st
355,000	70,000	425,000	Loan #4	Fire Station 4/2009 (6/28 mature)	Jun 1st
0	15,000	15,000	Loan #16	Refunding Water Series 2016 (12/24 mature)	Jun 1st
2,756,400	799,500	3,555,900			

SUMMARY					
1,730,000	500,500	2,230,500	Wastewater Projects		
0	0	0	City Hall Seismic Loan from URA		
671,400	161,000	832,400	Water Board Projects		
2,401,400	661,500	3,062,900	Total Fund 12		
355,000	138,000	493,000	Fire Station (Fund 11)		
2,756,400	799,500	3,555,900	TOTAL ANNUAL DEBT		

**CITY OF COOS BAY 2020-2021 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				RESOURCES	
381,740	391,809	455,339	11-000-300-0100	CARRYOVER BALANCE	475,000
				PROPERTY TAXES	
462,826	510,142	488,950	11-000-310-0100	Current Property Taxes	490,000
27,120	30,114	20,000	11-000-310-0200	Delinquent Property Taxes	20,000
489,947	540,256	508,950		Total Property Taxes	510,000
				USE OF MONEY AND PROPERTY	
9,872	15,425	3,000	11-000-350-0100	Interest	5,000
9,872	15,425	3,000		Total Use of Money and Property	5,000
881,559	947,489	967,289		TOTAL G.O. BOND REDEMPTION FUND RESOURCES	990,000
				EXPENDITURES	
				DEBT SERVICE	
315,000	330,000	685,000	11-600-540-4003	Principal (Fire GO 2009)	355,000
174,750	162,150	149,000	11-600-540-4004	Interest (Fire GO 2009)	140,000
489,750	492,150	834,000		Total Debt Service	495,000
391,809	455,339	133,289	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	495,000
881,559	947,489	967,289		TOTAL G.O. BOND REDEMPTION FUND EXPENDITURES	990,000

**CITY OF COOS BAY 2020-2021 BUDGET
REVENUE BOND FUND 12**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				RESOURCES	
4,594,589	5,268,292	6,550,823	12-000-300-0100	CARRYOVER BALANCE	6,550,000
				RESOURCES FROM OTHER AGENCIES	
823,009	831,484	832,700	12-000-340-1100	Water Board Bond Payments	832,400
0	0	0	12-000-340-1200	Charleston Sanitary District	7,500,000
823,009	831,484	832,700		Total Resources from Other Agencies	8,332,400
				TRANSFERS IN	
63,000	62,400	0	12-000-390-2000	Transfer from General Fund for CH Seismic Loan	0
851,389	1,484,817	1,099,054	12-000-390-0900	Transfer from WW Fund	0
914,389	1,547,217	1,099,054		Total Transfers In	0
6,331,987	7,646,992	8,482,577		TOTAL REVENUE BOND FUND RESOURCES	14,882,400

				EXPENDITURES	
				DEBT SERVICE	
4,589	4,818	5,100	12-610-540-4001	Principal CBNBWB OECDD	5,400
4,031	3,802	3,600	12-610-540-4002	Interest CBNBWB OECDD	3,400
207,851	214,918	223,000	12-610-540-4007	Principal CBNBWB IFA Series 2010	230,000
140,779	133,712	127,000	12-610-540-4008	Interest CBNBWB IFA Series 2010	119,000
65,000	64,916	65,100	12-610-540-4009	Principal WW Land Purchase 2012	65,000
6,287	4,394	3,200	12-610-540-4010	Interest WW Land Purchases 2012	1,500
0	0	1,284,453	12-610-540-4011	Principal WW Series IFA 1 2012	177,000
65,545	76,018	84,000	12-610-540-4012	Interest WW Series IFA 1 2012	77,000
0	0	852,000	12-610-540-4013	Principal WW Series IFA 2 2013	331,000
40,855	56,958	71,000	12-610-540-4014	Interest WW Series IFA 2 2013	73,000
60,000	60,000	0	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	0
3,000	2,400	0	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	0
38,524	39,042	40,000	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	41,000
4,778	4,260	3,900	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	3,600
370,000	385,000	390,000	12-610-540-4019	Principal CBNBWB 2016 JPM B06 Refi	395,000
52,457	45,932	40,100	12-610-540-4020	Interest CBNBWB 2016 JPM B06 Refi	35,000
0	0	1,647,000	12-610-540-4021	Principal DEQ SRF 1 R24000	1,157,000
0	0	366,000	12-610-540-4022	Interest DEQ SRF 1 R24000	349,000
0	0	52,000	12-610-540-4023	Principal DEQ SO SRF 2 R24001	0

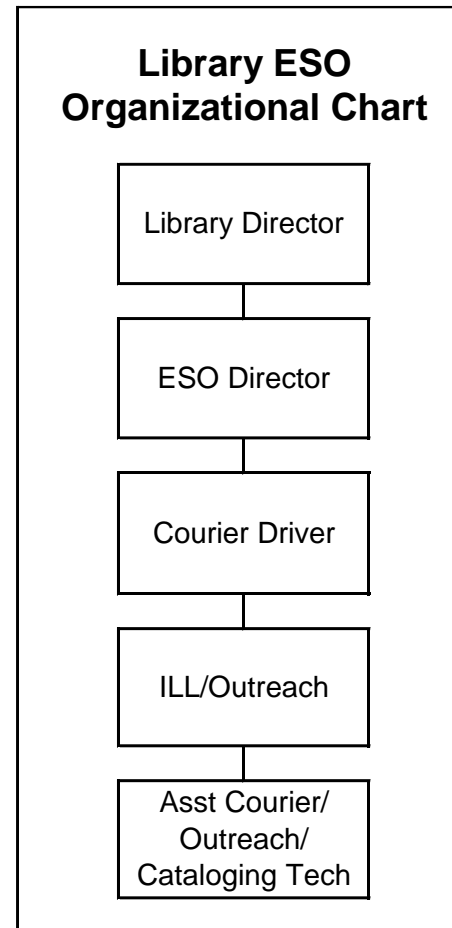
**CITY OF COOS BAY 2020-2021 BUDGET
REVENUE BOND FUND 12 (continued)**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				DEBT SERVICE (continued)	
0	0	36,000	12-610-540-4024	Interest DEQ SO SRF 2 R24001	0
0	0	0	TBD	Wastewater IFA/DEQ Repayment	8,500,000
1,063,695	1,096,169	5,293,453		Total Debt Service	11,562,900
0	0	3,189,124	12-610-560-6005	RESERVED FOR FUTURE EXPENDITURES	3,319,500
5,268,292	6,550,823	0	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
6,331,987	7,646,992	8,482,577		TOTAL REVENUE BOND FUND EXPENDITURES	14,882,400

LIBRARY – Extended Services Office

Extended Services Office

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



**CITY OF COOS BAY 2020-2021 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
405,691	492,387	542,944	14-000-300-0100	CARRYOVER BALANCE	180,000
				RESOURCES FROM OTHER AGENCIES	
5,898	5,971	5,000	14-000-340-0300	State Library Grant	5,500
130	0	100	14-000-340-0302	Gifts, Donations & Memorials	100
710,998	701,998	323,571	14-000-340-0900	ESO Intergov Coos County Reimb	799,313
717,026	707,969	328,671		Total Resources From Other Agencies	804,913
				USE OF MONEY AND PROPERTY	
5,430	9,332	5,000	14-000-350-0100	Interest	6,000
5,430	9,332	5,000		Total Use of Money and Property	6,000
				OTHER REVENUE	
14,933	21,462	5,000	14-000-380-0100	Misc. Revenue	5,000
136	95	200	14-000-380-0400	Reimbursements/Fines	200
15,069	21,556	5,200		Total Other Income	5,200
1,143,216	1,231,244	881,815		TOTAL CCLSD ESO FUND RESOURCES	996,113

CITY OF COOS BAY 2020-2021 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				PERSONNEL SERVICES	
177,025	162,598	179,890	14-615-510-1001	Salaries	186,979
0	0	3,000	14-615-510-1002	Overtime	1,000
17,079	25,423	35,500	14-615-510-1003	P.E.R.S.	37,043
13,114	11,955	13,993	14-615-510-1004	Social Security	14,383
68,490	72,534	76,013	14-615-510-1005	Employee Insurance	84,895
0	5,254	6,000	14-615-510-1006	Unemployment	2,000
2,256	2,423	806	14-615-510-1007	Workers' Compensation	1,879
277,963	280,187	315,202		Total Personnel Services	328,179
				MATERIALS AND SERVICES	
0	0	5,000	14-615-520-2001	Training	6,700
6,461	5,779	6,775	14-615-520-2005	Meetings, Travel, & Dues	3,525
1,804	2,040	2,000	14-615-520-2102	Telephone	2,200
426	4	500	14-615-520-2105	Advertising	500
101,825	121,909	109,350	14-615-520-2108	Contractual	165,485
1,099	1,209	2,500	14-615-520-2113	Audit	2,500
14,281	17,034	18,000	14-615-520-2116	Internet	18,000
11,057	13,955	4,000	14-615-520-2120	Insurance	14,000
0	459	2,000	14-615-520-2123	Printing	2,000
95,622	76,557	0	14-615-520-2131	North Bend Services	0
315	0	300	14-615-520-2201	Uniform Allowance	300
3,639	1,044	6,000	14-615-520-2205	Office Supplies	4,000
7,000	9,508	13,000	14-615-520-2206	Postage	13,000
2,851	0	4,500	14-615-520-2224	Duplicating/Data Processing Supplies	4,500
9,267	9,412	15,000	14-615-520-2228	Petroleum Products	15,000
0	63,718	25,000	14-615-520-2231	Small Equipment/Software	25,000
4,508	25,010	29,000	14-615-520-2236	Library Books & Records	29,000
5,754	7,055	7,000	14-615-520-2239	State Grant (R2R)	7,000
54,098	134	1,000	14-615-520-2303	Equipment Repair	1,000
19,500	32,411	115,000	14-615-520-2304	Equipment Maintenance Contract	115,000
9,892	9,033	10,000	14-615-520-2308	Automotive Parts	10,000
16	21	200	14-615-520-2406	Reimbursable	200
3,451	11,822	22,000	14-615-520-2450	CCLSD Project	22,000
352,868	408,113	398,125		Total Materials and Services	460,910

CITY OF COOS BAY 2020-2021 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES (continued)

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CAPITAL OUTLAY	
19,997	0	70,000	14-615-530-3008	Vehicles	60,000
19,997	0	70,000		Total Capital Outlay	60,000
0	0	98,488	14-615-560-6001	CONTINGENCY	147,024
492,387	542,944	0	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
1,143,216	1,231,244	881,815		TOTAL CCLSD ESO FUND EXPENDITURES	996,113

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. One of the revenue sources for this fund includes Surface Transportation Block Grant (STBG) Program dollars (formerly STP). These are Oregon Department of Transportation pass-through dollars from the Federal Government and will primarily be used for resurfacing and reconstruction of collector and arterial streets in the City. Another source of street repair funding is the PacifiCorp franchise fee. Approximately 2% of the franchise fee collected goes into this fund. Other sources of revenue are a \$73,500 transfer from the Gas Tax plus the recently created Transportation Utility Fee.

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, including a recent \$165,000 donation which can be used to match an ODFW grant for dredging Mingus Pond and constructing fishing structures. The ODFW grant can be used as matching funds for an Oregon Park and Recreation grant to reconstruct Mingus Park restrooms and replace play equipment.

BIKE/PEDESTRIAN PATH FUND

This budget provides for improvements to the bike and pedestrian areas of the City. As required by law, one percent of the funds received from the State gas tax revenue are set-aside in this fund each year specifically for bike and pedestrian improvements in a designated right of way. The money in the fund need not be used in a specific year and can be carried over from year to year to build enough money to do a project. The money can also be used as a match to grants from the Oregon Department of Transportation to construct a large-scale project. This year's budget includes a continuation of FY20 awarded 2 million dollar grant from ODOT Safe Routes to School Program.

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.

WASTEWATER IMPROVEMENT FUND

This budget provides for capital improvements to the City's wastewater system. Money from the Wastewater Fund (Fund 3) is transferred into this fund along with grant and loan proceeds for wastewater capital improvements. This year's budget includes the final design plans for WWTP #1 and SRF Loan Sponsorship Option stormwater quality projects.

**CITY OF COOS BAY 2020-2021 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
147,907	157,532	170,000	15-000-300-0100	CARRYOVER BALANCE	180,000
USE OF MONEY AND PROPERTY					
2,584	4,048	3,000	15-000-350-0100	Interest	3,500
<u>2,584</u>	<u>4,048</u>	<u>3,000</u>		Total Use of Money and Property	<u>3,500</u>
SERVICES AND REPAYMENTS					
360	352	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0
4,685	7,224	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0
1,996	5,629	0	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	0
<u>7,041</u>	<u>13,205</u>	<u>0</u>		Total Services and Repayments	<u>0</u>
<u>157,532</u>	<u>174,785</u>	<u>173,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES	<u>183,500</u>
EXPENDITURES					
MATERIALS AND SERVICES					
0	76	40,000	15-760-520-2108	Contractual	39,500
<u>0</u>	<u>76</u>	<u>40,000</u>		Total Materials and Services	<u>39,500</u>
CAPITAL OUTLAY					
0	0	133,000	15-760-530-3102	Construction	144,000
<u>0</u>	<u>0</u>	<u>133,000</u>		Total Capital Outlay	<u>144,000</u>
<u>157,532</u>	<u>174,709</u>	<u>0</u>	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>157,532</u>	<u>174,785</u>	<u>173,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES	<u>183,500</u>

**CITY OF COOS BAY 2020-2021 BUDGET
STREET IMPROVEMENT FUND 16**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.	RESOURCES	Proposed 2020-21
491,638	374,845	432,622	16-000-300-0100	CARRYOVER BALANCE	330,000
				RESOURCES FROM OTHER AGENCIES	
0	0	25,000	16-000-340-0300	Federal Grant	25,000
0	0	25,000	16-000-340-1000	ODOT Grant	25,000
598,836	0	380,000	16-000-340-1200	Surface Transportation Block Grant Funds (formerly STP)	189,000
598,836	0	430,000		Total Resources From Other Agencies	239,000
				USE OF MONEY AND PROPERTY	
7,550	8,387	5,000	16-000-350-0100	Interest	7,500
7,550	8,387	5,000		Total Use of Money and Property	7,500
				OTHER RESOURCES	
0	100,000	0	16-000-380-0500	Property Sales	0
0	54,723	952,000	16-000-380-0700	Transportation Utility Fee	960,000
0	154,723	952,000		Total Use of Money and Property	960,000
				TRANSFERS IN	
342,219	328,917	620,039	16-000-390-1001	Gas Tax Fund	405,278
342,219	328,917	620,039		Total Transfers In	405,278
1,440,244	866,873	2,439,661		TOTAL STREET IMPROVEMENT RESOURCES	1,941,778
				EXPENDITURES	
				MATERIALS AND SERVICES	
0	56,990	125,000	16-710-520-2108	Contractual	100,000
0	56,990	125,000		Total Materials and Services	100,000
				CAPITAL OUTLAY	
30,459	285,791	925,000	16-710-530-3101	Construction - Electricity Franchise Fees	391,778
1,034,940	1,470	1,389,661	16-710-530-3102	Construction	1,450,000
0	0	0	16-710-530-3103	Federally Funded Projects	0
1,065,399	287,261	2,314,661		Total Capital Outlay	1,841,778
				TRANSFERS OUT	
0	90,000	0	16-710-550-5000	State Gas Tax Fund	0
0	90,000	0		Total Transfers Out	0
374,845	432,622	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
1,440,244	866,873	2,439,661		TOTAL STREET IMPROVEMENT EXPENDITURES	1,941,778

**CITY OF COOS BAY 2020-2021 BUDGET
PARKS IMPROVEMENT FUND 17**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.	RESOURCES	Proposed 2020-21
				CARRYOVER BALANCE	
149,004	9,616	10,800	17-000-300-0100	Carryover Balance - Regular	10,000
0	0	0	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	100,000
1,193	2,385	1,193	17-000-300-0500	Carryover Balance - Choshi Gardens (OR Comm Found)	2,000
150,197	12,001	11,993		Total Carryover Balance	112,000
				RESOURCES - OTHER AGENCIES	
163,729	0	0	17-000-340-0300	Grants - State	1,800,000
0	0	210,000	17-000-340-0305	Grant - Empire Lakes Bridge Replacement	0
163,729	0	210,000		Total Resources - Other Agencies	1,800,000
				USE OF MONEY AND PROPERTY	
516	4,253	2,000	17-000-350-0100	Interest	2,500
516	4,253	2,000		Total Use of Money and Property	2,500
				OTHER RESOURCES	
9,639	0	200	17-000-380-0100	Miscellaneous	200
2,442	168,142	3,000	17-000-380-0900	Donations-Choshi Gardens	3,000
28,463	2,908	6,000	17-000-380-1000	Gifts and Donations other	1,000
40,544	171,050	9,200		Total Other Resources	4,200
				TRANSFERS IN	
94,457	0	40,000	17-000-390-0850	Major Capital Fund	0
94,457	0	40,000		Total Transfers In	0
449,443	187,304	273,193		TOTAL PARKS IMPROVEMENT FUND RESOURCES	1,918,700
				EXPENDITURES	
				MATERIALS AND SERVICES	
2,446	2,414	3,193	17-720-520-2108	Contractual	15,000
2,446	2,414	3,193		Total Materials and Services	15,000
				CAPITAL OUTLAY	
28,463	2,908	0	17-720-530-3102	Construction	1,240,000
406,533	0	40,000	17-720-530-3103	Mingus Park Pool	165,000
0	4,233	230,000	17-720-530-3107	Empire Lakes Bridge Replacement	0
0	0	0	17-720-530-3111	Choshi Gardens	498,700
434,996	7,141	270,000		Total Capital Outlay	1,903,700
12,001	177,750	0	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
449,443	187,304	273,193		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	1,918,700

**CITY OF COOS BAY 2020-2021 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
RESOURCES					
60,176	72,004	14,082	18-000-300-0100	CARRYOVER BALANCE	24,000
RESOURCES - OTHER AGENCIES					
0	0	2,000,000	18-000-340-0300	State Grant	2,052,000
0	0	0	18-000-340-0500	Coos Bay School District SRTS	131,000
0	0	0	18-000-340-0550	ODOT SRTS	154,000
10,715	12,210	12,000	18-000-340-0800	State Gas Tax	13,000
10,715	12,210	2,012,000		Total Resources - Other Agencies	2,350,000
USE OF MONEY AND PROPERTY					
1,113	854	200	18-000-350-0100	Interest	500
1,113	854	200		Total Use of Money and Property	500
72,004	85,067	2,026,282		TOTAL BIKE/PED PATH FUND RESOURCES	2,374,500
EXPENDITURES					
CAPITAL OUTLAY					
0	70,985	2,026,282	18-730-530-3102	Construction	2,374,500
0	70,985	2,026,282		Total Capital Outlay	2,374,500
72,004	14,082	0	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
72,004	85,067	2,026,282		TOTAL BIKE/PED PATH FUND EXPENDITURES	2,374,500

**CITY OF COOS BAY 2020-2021 BUDGET
TRANSPORTATION SDC FUND 19**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
CARRYOVER BALANCE					
12,377	12,591	12,900	19-000-300-0100	Carryover-Improvement Fee	13,100
1,790	1,821	1,850	19-000-300-0200	Carryover-Reimbursement Fee	1,900
745	758	775	19-000-300-0300	Carryover-Compliance Fee	800
<u>14,912</u>	<u>15,170</u>	<u>15,525</u>		Total Carryover Balance	<u>15,800</u>
USE OF MONEY AND PROPERTY					
214	321	220	19-000-350-0102	Interest-Improvement Fee	230
31	46	35	19-000-350-0103	Interest-Reimbursement Fee	42
13	19	15	19-000-350-0104	Interest-Compliance Fee	20
<u>258</u>	<u>387</u>	<u>270</u>		Total Use of Money and Property	<u>292</u>
<u>15,170</u>	<u>15,557</u>	<u>15,795</u>	TOTAL TRANSPORTATION SDC FUND RESOURCES		<u>16,092</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	13,120	19-760-530-3102	Construction-Improvement Fee	13,330
0	0	1,885	19-760-530-3103	Construction-Reimbursement Fee	1,942
0	0	790	19-760-530-3104	Construction-Compliance Fee	820
<u>0</u>	<u>0</u>	<u>15,795</u>		Total Capital Outlay	<u>16,092</u>
<u>15,170</u>	<u>15,557</u>	<u>0</u>	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>15,170</u>	<u>15,557</u>	<u>15,795</u>	TOTAL TRANSPORTATION SDC FUND EXPENDITURES		<u>16,092</u>

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER SDC FUND 20**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
CARRYOVER BALANCE					
13,091	13,317	13,640	20-000-300-0100	Carryover-Treatment Improvement Fee	13,900
13,081	13,307	13,630	20-000-300-0200	Carryover-Treatment Reimbursement Fee	13,900
1,307	1,330	1,360	20-000-300-0300	Carryover-Treatment Compliance Fee	1,400
152,545	155,180	158,980	20-000-300-0400	Carryover-Collections Improvement Fee	161,000
34,366	34,960	35,815	20-000-300-0500	Carryover-Collections Reimbursement Fee	36,500
34,365	34,959	35,815	20-000-300-0600	Carryover-Collections Compliance Fee	36,500
2,043	2,078	2,125	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,175
513	522	530	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	550
305	310	315	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	325
<u>251,616</u>	<u>255,962</u>	<u>262,210</u>	Total Carryover Balance		<u>266,250</u>
USE OF MONEY AND PROPERTY					
226	340	240	20-000-350-0101	Interest-Treatment Improvement Fee	350
226	340	235	20-000-350-0102	Interest-Treatment Reimbursement Fee	350
23	34	25	20-000-350-0103	Interest-Treatment Compliance Fee	35
2,635	3,961	2,800	20-000-350-0201	Interest-Collections Improvement Fee	4,000
594	892	700	20-000-350-0202	Interest-Collections Reimbursement Fee	900
594	892	700	20-000-350-0203	Interest-Collections Compliance Fee	900
35	53	40	20-000-350-0301	Interest-CSD Treatment Improvement Fee	55
9	13	10	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	15
5	8	5	20-000-350-0303	Interest-CSD Treatment Compliance Fee	10
<u>4,346</u>	<u>6,533</u>	<u>4,755</u>	Total Use of Money and Property		<u>6,615</u>
<u>255,962</u>	<u>262,496</u>	<u>266,965</u>	TOTAL WASTEWATER SDC FUND RESOURCES		<u>272,865</u>

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER SDC FUND 20**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				EXPENDITURES	
				CAPITAL OUTLAY	
0	0	13,880	20-770-530-3102	Construction-Treatment Improvement	14,250
0	0	13,865	20-770-530-3103	Construction-Treatment Reimbursement	14,250
0	0	1,385	20-770-530-3104	Construction-Treatment Compliance	1,435
0	0	161,780	20-770-530-3105	Construction-Collections Improvement	165,000
0	0	36,515	20-770-530-3106	Construction-Collections Reimbursement	37,400
0	0	36,515	20-770-530-3107	Construction-Collections Compliance	37,400
0	0	2,165	20-770-530-3108	CSD Const.-Treatment Improvement	2,230
0	0	540	20-770-530-3109	CSD Const.-Treatment Reimbursement	565
0	0	320	20-770-530-3110	CSD Const.-Treatment Compliance	335
0	0	266,965		Total Capital Outlay	272,865
255,962	262,497	0	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
255,962	262,497	266,965		TOTAL WASTEWATER SDC FUND EXPENDITURES	272,865

**CITY OF COOS BAY 2020-2021 BUDGET
STORMWATER SDC FUND 21**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
CARRYOVER BALANCE					
15,741	16,013	16,300	21-000-300-0100	Carryover-Improvement Fee	16,750
3,636	3,699	3,800	21-000-300-0200	Carryover-Compliance Fee	3,900
<u>19,377</u>	<u>19,712</u>	<u>20,100</u>		Total Carryover Balance	<u>20,650</u>
USE OF MONEY AND PROPERTY					
272	409	300	21-000-350-0102	Interest-Improvement Fee	400
63	94	75	21-000-350-0104	Interest-Compliance Fee	100
<u>335</u>	<u>503</u>	<u>375</u>		Total Use of Money and Property	<u>500</u>
<u>19,712</u>	<u>20,215</u>	<u>20,475</u>	TOTAL STORMWATER SDC FUND RESOURCES		<u>21,150</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	16,600	21-780-530-3102	Construction-Improvement Fee	17,150
0	0	3,875	21-780-530-3104	Construction-Compliance Fee	4,000
<u>0</u>	<u>0</u>	<u>20,475</u>		Total Capital Outlay	<u>21,150</u>
<u>19,712</u>	<u>20,215</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>19,712</u>	<u>20,215</u>	<u>20,475</u>	TOTAL STORMWATER SDC FUND EXPENDITURES		<u>21,150</u>

**CITY OF COOS BAY 2020-2021 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
219,221	223,008	500	27-000-300-0100	CARRYOVER BALANCE	23,000
USE OF MONEY AND PROPERTY					
3,787	3,194	200	27-000-350-0100	Interest	200
<u>3,787</u>	<u>3,194</u>	<u>200</u>		Total Use of Money and Property	<u>200</u>
TRANSFERS IN					
0	0	22,604	27-000-390-0100	General Fund	23,677
<u>0</u>	<u>0</u>	<u>22,604</u>		Total Transfers In	<u>23,677</u>
<u>223,008</u>	<u>226,202</u>	<u>23,304</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>46,877</u>
EXPENDITURES					
CAPITAL OUTLAY					
0	0	0	27-835-530-3033	Equipment	10,000
0	225,683	23,304	27-835-530-3034	Vehicle	36,877
<u>0</u>	<u>225,683</u>	<u>23,304</u>		Total Capital Outlay	<u>46,877</u>
<u>223,008</u>	<u>519</u>	<u>0</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>223,008</u>	<u>226,202</u>	<u>23,304</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>46,877</u>

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER IMPROVEMENT FUND 29
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
5,053,051	5,378,695	5,577,965	29-000-300-0100	CARRYOVER BALANCE	5,600,000
				GRANTS	
476,981	0	0	29-000-340-0301	State Grants IFA 1 Y12005	0
69,469	0	0	29-000-340-0302	State Grants IFA 2 Y14002	0
546,450	0	0		Total Grants	0
				USE OF MONEY AND PROPERTY	
172,482	299,161	25,000	29-000-350-0100	Interest	25,000
172,482	299,161	25,000		Total Use of Money and Property	25,000
				SERVICES	
66,912	0	5,000	29-000-360-1000	In Lieu of Other Reimbursement	5,000
66,912	0	5,000		Total Services	5,000
				OTHER FINANCING SOURCES	
13,291	2,741	0	29-000-380-0100	Miscellaneous Revenue	0
164,327	658,172	0	29-000-380-0400	IFA #1 Loan Proceeds	0
1,617,025	1,087,386	952,131	29-000-380-0401	IFA #2 Loan Proceeds	0
11,722,244	2,863,760	450,000	29-000-380-0402	DEQ SRF #R24000 Loan Proceeds	0
856,537	0	1,343,467	29-000-380-0403	DEQ SRF #R24001 SO Loan Proceeds	1,000,000
0	0	3,610,838	29-000-380-0404	DEQ SRF #R24002 Loan Proceeds (PS17 & FM)	525,000
0	0	447,000	29-000-380-0405	DEQ SRF #R24003 SO Loan Proceeds (SO Projects)	446,340
0	0	1,299,212	29-000-380-0406	DEQ SRF #R24004 Loan Proceeds (WWTP #1)	436,550
0	0	200,000	29-000-380-0407	DEQ SRF #R24005 SO Loan Proceeds (SO Projects)	1,400,000
14,373,423	4,612,059	8,302,648		Total Other Financing Sources	3,807,890
				TRANSFERS IN	
1,450,769	1,559,817	2,081,972	29-000-390-0900	Wastewater Fund	2,100,000
1,450,769	1,559,817	2,081,972		Total Transfers In	2,100,000
21,663,086	11,849,732	15,992,585		TOTAL WW IMPROVEMENT FUND RESOURCES	11,537,890

**CITY OF COOS BAY 2020-2021 BUDGET
WASTEWATER IMPROVEMENT FUND 29
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				CAPITAL OUTLAY	
0	0	100,494	29-810-530-2000	Other In Lieu of Reimbursement	105,494
8,177	26,466	67,506	29-810-530-3001	Stormwater Collection System-Capital Projects	100,000
28,631	123,179	220,000	29-810-530-3002	Plant 1 - Capital Projects	300,000
89,162	42,530	55,000	29-810-530-3003	Plant 2 - Capital Projects	100,000
22,605	17,017	72,000	29-810-530-3004	Wastewater Collection System - Capital Projects	250,000
34,454	0	170,000	29-810-530-3008	Vehicles	125,000
654,177	1,182,821	2,904,937	29-810-530-3010	WW Emergency/Unplanned Projects	4,249,506
0	0	100,000	29-810-530-3011	Debt Issuance Costs	0
14,034	411,530	0	29-810-530-3012	IFA #1 - Stormwater Collections	0
75,580	0	0	29-810-530-3013	IFA #1 - Plant 1	0
551,692	246,642	0	29-810-530-3015	IFA #1 - Wastewater Collection	0
167,750	0	0	29-810-530-3017	IFA #2 - Plant 1	0
645,654	432,621	0	29-810-530-3018	IFA #2 - Plant 2	0
796,741	644,474	952,131	29-810-530-3019	IFA #2 - Collections	0
12,339,201	3,127,091	450,000	29-810-530-3020	DEQ SRF #R24000 - Plant 2	0
856,533	17,395	1,343,467	29-810-530-3021	DEQ SRF #R24001 SO (6th Ave/Green Parking)	1,000,000
0	0	3,610,838	29-810-530-3022	DEQ SRF #R24002 - PS17 & FM	525,000
0	0	447,000	29-810-530-3023	DEQ SRF #R24003 SO (4th St Parking)	446,340
0	0	1,299,212	29-810-530-3024	DEQ SRF #R24004 - WWTP #1	436,550
0	0	200,000	29-810-530-3025	DEQ SRF #R24005 SO (Englewood Sch/2nd St Parking)	1,400,000
16,284,391	6,271,767	11,992,585		Total Capital Outlay	9,037,890
5,378,695	5,577,965	4,000,000	29-810-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	2,500,000
21,663,086	11,849,732	15,992,585		TOTAL WW IMPROVEMENT FUND EXPENDITURES	11,537,890

**CITY OF COOS BAY 2020-2021 BUDGET
MAJOR CAPITAL RESERVE FUND 34
RESOURCES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
672,898	360,642	572,685	34-000-300-0100	CARRYOVER BALANCE	235,000
				REVENUE - OTHER AGENCIES	
366,252	60,970	30,000	34-000-340-0300	Federal Grants	30,000
0	0	10,000	34-000-340-0301	Grants	10,000
0	0	20,000	34-000-340-0302	State Grants	20,000
366,252	60,970	60,000		Total Revenue - Other Agencies	60,000
				USE OF MONEY AND PROPERTY	
9,618	8,611	6,000	34-000-350-0100	Interest	4,000
9,618	8,611	6,000		Total Use of Money and Property	4,000
				OTHER REVENUE	
1,223	4,165	500	34-000-380-0100	Miscellaneous	500
0	0	500	34-000-380-0500	Property Sales	500
7,380	5,079	1,000	34-000-380-0600	Equipment and Scrap Sales	1,000
108,753	558,143	500,000	34-000-380-0700	Timber Sales	100,000
117,356	567,387	502,000		Total Other Revenue	102,000
				TRANSFERS IN	
14,000	98,000	55,000	34-000-390-0800	General Fund	60,000
14,000	0	0	34-000-390-1600	Building Codes Fund	10,000
28,000	98,000	55,000		Total Transfers In	70,000
1,194,125	1,095,609	1,195,685		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	471,000

**CITY OF COOS BAY 2020-2021 BUDGET
MAJOR CAPITAL RESERVE FUND 34
EXPENDITURES**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
MATERIALS AND SERVICES					
14,843	792	5,000	34-870-520-2108	Contractual	5,000
36,345	0	5,000	34-870-520-2216	Small Equipment	5,000
34,212	12,687	206,500	34-870-520-2301	Timber Costs	100,000
0	26,250	60,000	34-870-520-2309	Building Maintenance	30,000
85,400	39,729	276,500		Total Materials and Services	140,000
CAPITAL OUTLAY					
0	0	20,000	34-870-530-3005	Brownfields State Grant	20,000
142,533	60,970	30,000	34-870-530-3007	Brownfields Federal Grant	30,000
148,505	31,849	75,000	34-870-530-3008	Vehicles	75,000
0	75,000	70,000	34-870-530-3012	Police Equipment/Improvements	50,000
223,510	285,376	0	34-870-530-3013	Fire Equipment	72,000
0	0	229,705	34-870-530-3023	Equipment	0
39,077	0	30,000	34-870-530-3025	Building Maintenance	24,000
0	0	100,000	34-870-530-3044	Public Works Projects	10,000
553,625	453,195	554,705		Total Capital Outlay	281,000
DEBT SERVICE					
0	0	26,795	34-870-540-4000	Principal Payment (eForce)	0
0	0	5,000	34-870-540-4110	Interest Payment (Rainy Day Fund)	0
0	0	31,795		Total Debt Service	0
TRANSFERS TO					
100,000	30,000	60,000	34-870-550-5020	Technology Fund	50,000
94,457	0	40,000	34-870-550-5021	Parks Improvement Fund	0
194,457	30,000	100,000		Total Transfers	50,000
360,642	572,685	232,685	34-870-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
1,194,125	1,095,609	1,195,685		TOTAL MAJOR CAPITAL RESERVE EXPENDITURES	471,000

**CITY OF COOS BAY 2020-2021 BUDGET
JURISDICTION EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Council Adopted 2019-20</u>	<u>Account No.</u>		<u>Proposed 2020-21</u>
RESOURCES					
CARRYOVER BALANCE					
4,800,000	4,800,000	4,800,000	39-000-300-0100	Carryover Balance - Non-Spendable	4,800,000
73,905	121,722	152,555	39-000-300-0100	Carryover Balance - Spendable	230,000
<u>4,873,905</u>	<u>4,921,722</u>	<u>4,952,555</u>		Total Carryover Balance	<u>5,030,000</u>
REVENUE - OTHER AGENCIES					
9,886	0	0	39-000-340-0750	State Miscellaneous Revenue	0
<u>9,886</u>	<u>0</u>	<u>0</u>		Total Revenue - Other Agencies	<u>0</u>
USE OF MONEY AND PROPERTY					
84,643	125,867	100,000	39-000-350-0100	Interest	100,000
<u>84,643</u>	<u>125,867</u>	<u>100,000</u>		Total Use of Money and Property	<u>100,000</u>
<u>4,968,434</u>	<u>5,047,589</u>	<u>5,052,555</u>		TOTAL JURIS EXCHG STREETS RESERVE FUND RESOURCES	<u>5,130,000</u>
EXPENDITURES					
MATERIALS AND SERVICES					
15,912	33,403	252,555	39-880-520-2108	Contractual	330,000
<u>15,912</u>	<u>33,403</u>	<u>252,555</u>		Total Materials and Services	<u>330,000</u>
DEBT SERVICE					
29,890	58,492	0	39-880-540-4001	Principal	0
910	3,139	0	39-880-540-4002	Interest	0
<u>30,800</u>	<u>61,631</u>	<u>0</u>		Total Debt Service	<u>0</u>
<u>0</u>	<u>0</u>	<u>4,800,000</u>	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>
<u>4,921,722</u>	<u>4,952,555</u>	<u>0</u>	39-880-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>4,968,434</u>	<u>5,047,589</u>	<u>5,052,555</u>		TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES	<u>5,130,000</u>

**CITY OF COOS BAY 2020-2021 BUDGET
TECHNOLOGY RESERVE FUND 40**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				RESOURCES	
79,985	169,757	155,226	40-000-300-0100	CARRYOVER BALANCE	60,000
				USE OF MONEY AND PROPERTY	
2,653	4,944	3,000	40-000-350-0100	Interest	3,000
2,653	4,944	3,000		Total Use of Money and Property	3,000
				SERVICES	
32,833	40,010	35,000	40-000-360-0100	Technology Fee	40,000
32,833	40,010	35,000		Total Services	40,000
				TRANSFERS IN	
0	20,000	30,000	40-000-390-0800	General Fund	40,000
5,000	10,000	12,000	40-000-390-1000	Gas Tax	12,000
25,000	25,000	25,000	40-000-390-0900	Wastewater Fund	25,000
6,000	10,000	0	40-000-390-1700	Building Codes	5,000
100,000	30,000	60,000	40-000-390-1400	Major Capital	50,000
136,000	95,000	127,000		Total Transfers In	132,000
251,471	309,711	320,226		TOTAL TECHNOLOGY RESERVE FUND RESOURCES	235,000
				EXPENDITURES	
				MATERIALS AND SERVICES	
63,734	90,172	134,800	40-830-520-2108	Contractual	135,000
211	146	300	40-830-520-2200	Merchant Fees	350
0	0	79,726	40-830-520-2250	Computer Hardware/Software	36,800
63,945	90,318	214,826		Total Materials and Services	172,150
				CAPITAL OUTLAY	
0	55,831	100,000	40-830-530-3001	Computer Hardware & Software	27,350
0	55,831	100,000		Total Capital Outlay	27,350
				DEBT SERVICE	
12,408	4,136	0	40-830-540-4001	Principal	0
12,408	4,136	0		Total Debt Service	0
				TRANSFERS OUT	
5,361	4,200	5,400	40-830-550-5020	Transfer to CAD Reserve Fund	5,500
5,361	4,200	5,400		Total Transfers Out	5,500
169,757	155,226	0	40-830-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	30,000
251,471	309,711	320,226		TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES	235,000

**CITY OF COOS BAY 2020-2021 BUDGET
CAD GROUP RESERVE FUND 41**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				RESOURCES	
29,561	34,917	42,475	41-000-300-0100	CARRYOVER BALANCE	59,000
				REVENUE FROM OTHER AGENCIES	
753	753	753	41-000-340-1100	City of Bandon	0
9,857	9,857	9,857	41-000-340-1200	Coos County Sheriffs Office	0
1,507	1,507	1,507	41-000-340-1300	Coos County District Attorneys Office	0
753	753	753	41-000-340-1400	SCINT	0
1,302	1,302	1,302	41-000-340-1500	City of Coquille	1,500
873	873	873	41-000-340-1600	City of Myrtle Point	0
3,554	3,554	3,554	41-000-340-1700	City of North Bend	0
377	377	377	41-000-340-1800	Coquille Indian Tribe	500
18,976	18,976	18,976		Total Revenue from Other Agencies	2,000
				USE OF MONEY AND PROPERTY	
743	953	750	41-000-350-0100	Interest	350
743	953	750		Total Use of Money and Property	350
				TRANSFERS IN	
5,361	4,200	5,400	41-000-390-1500	Transfer from Technology Fund	5,500
5,361	4,200	5,400		Total Transfers In	5,500
54,641	59,046	67,601		TOTAL CAD GROUP RESERVE FUND RESOURCES	66,850
				EXPENDITURES	
				MATERIALS AND SERVICES	
0	0	1,500	41-890-520-2101	Utilities	500
11,974	13,283	0	41-890-520-2108	Contractual	8,350
7,750	3,288	4,000	41-890-520-2231	Small Equipment	5,000
19,724	16,571	5,500		Total Materials and Services	13,850
				CAPITAL OUTLAY	
0	0	11,972	41-890-530-3001	Computer Hardware & Software	0
0	0	11,972		Total Capital Outlay	0
				SPECIAL PAYMENTS	
0	0	50,129	41-890-555-1001	Transfer to Coos County	53,000
0	0	50,129		Total Special Payments	53,000
34,917	42,475	0	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
54,641	59,046	67,601		TOTAL CAD GROUP RESERVE FUND EXPENDITURES	66,850

**CITY OF COOS BAY 2020-2021 BUDGET
RAINY DAY RESERVE FUND 42**

Actual 2017-18	Actual 2018-19	Council Adopted 2019-20	Account No.		Proposed 2020-21
				RESOURCES	
666,511	755,132	847,523	42-000-300-0100	CARRYOVER BALANCE	940,000
				USE OF MONEY AND PROPERTY	
12,251	20,395	15,000	42-000-350-0100	Interest	17,000
12,251	20,395	15,000		Total Use of Money and Property	17,000
				TRANSFERS IN	
76,370	71,996	73,593	42-000-390-0800	Transfer from General Fund	55,000
76,370	71,996	73,593		Total Transfers In	55,000
755,132	847,523	936,116		TOTAL RAINY DAY RESERVE FUND RESOURCES	1,012,000
				EXPENDITURES	
				CAPITAL OUTLAY	
0	0	936,116	42-890-530-3001	Construction	1,012,000
0	0	936,116		Total Capital Outlay	1,012,000
755,132	847,523	0	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
755,132	847,523	936,116		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	1,012,000
54,289,362	46,567,354	54,729,758		TOTAL OTHER FUND EXPENDITURES	57,838,351
14,832,520	14,539,190	14,827,537		TOTAL GENERAL FUND EXPENDITURES	14,241,657
69,121,881	61,106,545	69,557,295		TOTAL OF ALL CITY FUNDS	72,080,008

APPENDIX A

Time Driven Activity Based Costing

Not counting the URA funds, the City budget is comprised of 24 funds. Employee salaries and benefits are paid from a variety of revenue sources, and some employee costs are paid from more than one source. The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, stormwater and wastewater utilities, and many other fine services which are provided by dedicated City employees. To provide these services to our residents, other City employees are required to supply internal functions in areas such as finance, legal, and human resources services.

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

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

APPENDIX B

CITY OF COOS BAY BUDGET - FISCAL YEAR 2020-2021
Salaries Charged to More than One Department by Percentage

	Fund	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 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	08-304 Codes
Position / Staff	Dept	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	Craddock	13%	24%								6%	12%	10%	8%	8%	8%	8%	3%
Executive Assistant	Mickelson	35%	22%	16%							5%	5%	3%	3%	3%	3%	5%	
City Attorney	McClintock		17%		23%						2%	15%	10%	10%	10%	10%	2%	1%
Finance Director	Rutherford		25%	8%							10%	10%	13%	5%	5%	5%	17%	2%
Deputy Finance Director	Olson		17%	27%							10%	8%	10%	4%	4%	4%	12%	4%
Finance Assistant	Wilson		14%	47%							12%	7%	3%	3%	3%	3%	5%	3%
Accounting Tech II	Sandahl		20%	20%							10%	8%	15%	6%	6%	6%	7%	2%
Accounting Tech I	Barker		20%	20%							10%	8%	15%	6%	6%	6%	7%	2%
PW & CD Director	Hossley		25%						5%		18%	10%	10%	8%	8%	8%	3%	5%
GIS Coordinator	Lynn					15%			10%		13%		5%	5%	35%	15%	2%	
Code Enforcement	Rapelje						40%	10%										50%
Engineer	Wirsing		10%						7%			5%	21%	15%	23%	19%		
Resident Project Engineer	Kerbo												90%	5%	5%			
Resident Project Engineer	REPLACE												90%	5%	5%			
WW Contract Mgr	VACANT											10%	30%	30%	15%	15%		
Engineer Serv Coord	Spann		5%						5%		10%		18%	12%	37%	13%		
Contracts Admin Spec	Mitchell		10%						10%			55%	10%	7%	7%	1%		
Engineering Tech	Hamblet								10%		10%		15%	15%	30%	20%		
Comm Dev Administrator	Johnson		50%					45%										5%
Planner II	Erler		40%					60%										
Office Manager	Davis		8%					20%	5%		5%		3%	3%	3%	3%		50%
Codes/Planning Spec	Cole		8%					20%	5%		5%		3%	3%	3%	3%		50%
Codes/Planning Spec	Hinrichs		5%					85%									5%	5%
Bldg Codes Administrator	Smith		15%					5%										80%
Bldg Codes Administrator	REPLACE		15%					5%										80%
Codes Inspector II FT	Kupersmith		15%				35%											50%
Codes Inspector II PT	Werst																	100%
Operations Administrator	Dixon		38%							7%	25%					8%	22%	
Contracts Admin Spec	Burnette		25%							13%	45%	5%				7%	5%	
Ops Superintendent	Eck									35%	44%				5%	6%	10%	
Mechanic II	Anderson					66%					12%		3%	3%	10%	3%	1%	2%
Lead Maint Worker II	Pace									5%	60%					5%	30%	
Maint Worker II	Shaeffer									2%	70%					10%	18%	
Maint Worker II	Seleshanko									2%	60%					20%	18%	
Maint Worker II	Platter									2%	70%					10%	18%	
Lead Maint Worker II	Crandall									55%	10%						35%	
Maint Worker II	Coney									62%	5%						33%	
Maint Worker II	Davison									62%	5%						33%	

APPENDIX C

CITY OF COOS BAY BUDGET - FISCAL YEAR 2020-2021
Salaries Charged to More than One Department by Percentage

	Fund	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 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	08-304 Codes
Position / Staff	Dept	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	Craddock	13% 20%	24% 22%								6% 5%	12% 12%	10%	8%	8%	8%	8% 5%	3% 2%
Executive Assistant	Mickelson	35% 45%	22% 10%	16% 27%							5% 4%	5% 2%	3%	3%	3%	3%	5% 0%	
City Attorney	McClintock		17% 11%		23% 32%						2%	15% 14%	10%	10%	10%	10%	2% 0%	1%
Finance Director	Rutherford		25% 15%	8% 7%							10%	10% 15%	13% 15%	5% 8%	5% 8%	5% 8%	17% 12%	2%
Deputy Finance Director	Olson		17% 10%	27% 45%							10%	8% 7%	10%	4% 3%	4% 3%	4% 3%	12% 7%	4% 2%
Finance Assistant	Wilson		14% 7%	47% 59%							12% 10%	7% 5%	3%	3%	3%	3%	5% 5%	3% 2%
Accounting Tech II	Sandahl		20% 12%	20% 23%							10%	8% 15%	15%	6%	6%	6%	7% 5%	2%
Accounting Tech I	Barker		20% 12%	20% 22%							10%	8% 12%	15% 17%	6%	6%	6%	7%	2%
PW & CD Director	Hossley		25%						5%		18%	10%	10%	8% 9%	8% 9%	8% 9%	3% 0%	5%
GIS Coordinator	Lynn					15%			10%		13%		5%	5%	35%	15%	2%	
Code Enforcement	Rapelje						40%	10%										50%
Engineer	Wirsing		10% 5%						7% 0%			5% 0%	21% 23%	15% 22%	23% 25%	19% 25%		
Resident Project Engineer	Kerbo												90%	5%	5%			
Engineer Serv Coord	Spann		5%						5%		10%		18%	12%	37%	13%		
Contracts Admin Spec	Mitchell		10%						10%			55%	10%	7%	7%	1%		
Engineering Tech	Hamblet								10% 5%		10%		15% 20%	15% 25%	30% 20%	20%		
Comm Dev Administrator	Johnson		50%					45% 40%										5% 10%
Planner II	Erlar		40% 35%					60% 65%										
Office Manager	Davis		8% 2%					20% 26%	5%		5%		3%	3%	3%	3%		50%
Codes/Planning Spec	Cole		8% 2%					20% 26%	5%		5%		3%	3%	3%	3%		50%
Codes/Planning Spec	Hinrichs		5% 0%					85% 92%									5%	5% 3%
Bldg Codes Administrator	Smith		15% 10%					5%										80% 85%
Codes Inspector II FT	Kupersmith		15% 10%				35% 40%											50%
Codes Inspector II PT	Werst																	100%
Operations Administrator	Dixon		38% 38%							7% 5%	25% 23%				0% 6%	8%	22% 20%	
Contracts Admin Spec	Burnette		25% 20%							13% 10%	45% 40%	5%	0% 3%	0% 3%	0% 7%	7%	5%	
Operations Superintendent	Eck									35%	44%				5%	6%	10%	
Mechanic II	Anderson					66% 70%					12%		3% 2%	3% 2%	10%	3% 2%	1%	2% 1%
Lead Maint Worker II	Pace									5%	60%					5%	30%	
Maint Worker II	Shaeffer									2%	70%					10%	18%	
Maint Worker II	Seleshanko									2%	60%					20%	18%	
Maint Worker II	Platter									2%	70%					10%	18%	
Lead Maint Worker II	Crandall									55% 60%	10%						35% 30%	
Maint Worker II	Coney									62% 67%	5%						33% 28%	
Maint Worker II	Davison									62% 67%	5%						33% 28%	

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2020

AFSCME - Contract Expires 06/30/2022

102.6%

	I	II	III	IV	V	VI	VII
GIS Coordinator	5583	5804	6038	6280	6529	6790	6960
Engineering Services Coordinator Supervisor	5148	5354	5569	5791	6022	6263	6418
GIS Specialist	5076	5278	5487	5708	5936	6172	6328
Engr Serv Coord non-supv, Codes Inspector II	4953	5149	5357	5571	5795	6025	6175
IT Administrator	4631	4814	5007	5209	5415	5633	5774
Intermediate Accountant/Planner II	4573	4757	4948	5144	5351	5566	5704
Codes Inspector I	4529	4710	4899	5092	5297	5509	5647
Planner I, Foreman (maintenance)	4201	4370	4544	4726	4912	5111	5238
Finance Assistant	4149	4315	4488	4666	4854	5049	5174
Engineer Tech, Codes/Plan Tech, Mechanic II	3953	4113	4276	4447	4625	4812	4931
Lead Maintenance Worker II	3944	4101	4263	4434	4611	4796	4915
PC & Peripherals Technician	3922	4078	4243	4412	4588	4772	4891
Accounting Technician II	3828	3983	4141	4306	4478	4657	4775
Office Mgr, Eng Aide II/Draftsman, Database Spec	3778	3929	4087	4250	4420	4598	4713
Maintenance Worker II	3768	3919	4075	4240	4410	4584	4698
Accounting Technician I	3691	3840	3992	4152	4318	4491	4604
Code Enforce, Econ Dev Asst, Plan Tech	3671	3818	3970	4128	4294	4465	4576
Librarian	3549	3689	3836	3989	4150	4318	4423
Codes/Planning Spec, Contracts Admin Specialist	3478	3618	3760	3909	4068	4233	4336
Maintenance Worker I	3457	3595	3739	3891	4042	4206	4310
Engineering Aide I	3452	3592	3734	3884	4039	4201	4306
Codes Specialist, Secretary, PW Admin Clerk	3345	3479	3620	3765	3915	4072	4174
Library Assistant II	3190	3317	3450	3589	3732	3882	3979
Library Asst, Ref Serv Asst, ILL/Outrch, ILL/Out/Cour	2985	3104	3229	3358	3494	3630	3722
Clerk Typist	2915	3030	3153	3278	3410	3546	3634
Parks Utility Worker	2454	0	0	0	0	0	0
Courier Driver	2253	2344	2439	2536	2637	2744	2811

IAFF - Contract Expires 06/30/2023

102.6%

	I	II	III	IV	V	VI
Lieutenant	5134	5391	5659	5941	6239	6552
Firefighter, Engineer	4888	5134	5391	5659	5941	6239

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
Hazardous Materials Team Member	1.5% of base pay
Associates Degree	3% of base pay
Bachelors Degree	5% of base pay
Physical Abilities Test (IPAT)	1,000 Each November

NON-REPRESENTED EMPLOYEES

102.6%

	I	II	III	IV	V	VI
City Manager	10838	11381	11949	12547	13175	13833
Fire Chief, Police Chief, PW & CD Dir, Finance Dir	8120	8526	8954	9402	9871	10364
Deputy Police Chief	7587	7968	8366	8782	9220	9682
Police Capt, Dep Fin Dir, City Engineer, PW Admin	7025	7378	7746	8131	8536	8965
Resident Proj Rep, Comm Dev Admin	7025	7378	7746	8131	8536	8965
Fire Battalion Chief, Police Lieutenant	6822	7164	7519	7898	8294	8707
Library Director	6672	7006	7355	7724	8110	8514
City Attorney	6661	6994	7342	7710	8096	8501
Bldg Codes Admin, Planning Director	6613	6945	7292	7656	8040	8440
Economic Revitalization Administrator	5885	6179	6489	6815	7155	7511
PW Engineer Admin, Deputy PW Director	5885	6179	6489	6815	7155	7511
Deputy Library Director, ESO Director	4830	5073	5324	5592	5871	6165
Ops Super, Library Data Base Adm, PW Admin Asst	4283	4496	4721	4959	5204	5466
Library Staff Services Supervisor	3858	4049	4251	4463	4689	4921
Executive Assistant	3432	3603	3784	3973	4171	4381

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

	I	II	III	IV	V	VI
Library Substitute	13.25	13.49	14.17			
Library Page	11.50	12.00	12.50	13.00		
Library Reference Substitute	14.71	15.44				
Evidence Custodian	25.00					

CBPOA - Contract Expires 6/30/2021

102.6%

	I	II	III	IV	V	VI
Sergeant	6066	6370	6688	7023	7375	7742
Police Officer	4995	5245	5507	5784	6072	6375
Communication Supervisor	4693	4927	5175	5433	5703	5987
Dispatcher	4086	4286	4502	4727	4962	5210
Clerical Specialist Supervisor	3906	4100	4308	4523	4751	4987
Clerical Specialist	3531	3707	3894	4090	4292	4508
Evidence, Property Clerk, Civilian Police Asst	3531	3707	3894	4090	4292	4508

CBPOA Certification Pay:

	Dispatcher	Officer
Intermediate DPSST Certification (3.5%)	182.35	223.13
Advanced DPSST Certification (6%)	312.60	382.50

CBPOA Longevity Pay:

	Non-Cert Dispatch	Cert Dispatch
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, Motorcycle, or BA/BS (or equivalent)		5% of base pay/ea
AA/AS (or equivalent)		2.5% of base pay
Physical Abilities Test (ORPAT)		1,000 Each November

Appendix E

Budget Glossary

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

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

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

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

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

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

Balanced Budget: A budget is considered balanced when the fund's total resources of beginning fund balance or working

capital, revenues and other financing sources is equal to the total of expenditures, other financing uses and ending fund balance, contingency or working capital.

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

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

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

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

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

Budget Message: A general discussion of the proposed budget as presented in writing by the Mayor to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial policy for the coming period.

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

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

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

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

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

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

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

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

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

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

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

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

EMS: Emergency Management Services.

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

Enterprise Fund: A fund established to account for operations that are Financed and operated in a manner similar to private business enterprise in that the costs of providing services to the general public on a continuing basis are recovered primarily through user charges. An example would be the Water Fund or Sewer Fund.

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

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

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

FTE: Full time equivalent position.

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

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

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

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

expenditures in the General Fund are made for police and fire protection, public works and general government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Supplemental Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when

the regular budget was adopted. It cannot be used to authorize a tax levy.

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

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

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

Unappropriated Ending Fund Balance: An amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.

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

Working Capital: See unappropriated ending fund balance.

Appendix F

City of Coos Bay Acronyms

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