City of Coos Bay

Proposed Budget
FY 2014/2015

City of Coos Bay Budget Committee

Fiscal Year 2014/2015

City Council Members

Crystal Shoji, Mayor
Mark Daily
Jennifer Groth
Stephanie Kramer, Council President
Thomas Leahy
John Muenchrath
Mike Vaughan

Citizen Lay Members

Brian Bowers
Lucinda DiNovo
Philip Marler
Roy Metzger
Colin Myatt
Alan Pettit
Brooke Walton

Administrative Staff

City Manager Rodger Craddock
Finance Director Susanne Baker
Fire Chief Mark Anderson
Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works Director Jim Hossley
Community Dev. Director Eric Day

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CITY OF COOS BAY MISSION STATEMENT

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

Adopted January 2, 2008

CITY OF COOS BAY VISION STATEMENT

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

Adopted January 2, 2008

City of Coos Bay

2014 Council Goals

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

<u>Top Goal Priorities:</u>

- ✓ Educate citizens on the roles and activities of City government and Urban Renewal.
- ✓ Educate citizens on the street, wastewater, stormwater infrastructure needs in the City.
- ✓ Educate citizens on disaster preparedness.
- ✓ Encourage citizen input and volunteerism in City government and the Urban Renewal activities.

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

<u>Top Goal Priorities:</u>

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

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

<u>Top Goal Priorities:</u>

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

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

<u>Top Goal Priorities:</u>

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

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

<u>Top Goal Priorities:</u>

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

CITY OF COOS BAY BUDGET MESSAGE
FY 2014-2015

To the Honorable Mayor Crystal Shoji, members of the City Council, citizen members of the Budget Committee, and the citizens of Coos Bay it is my honor and pleasure to submit the City's fiscal year (FY) 2014-2015 proposed budget.

The annual budget is the single most important policy document of the City. It sets standards and establishes an action, operational, and financial plan for the delivery of City services. It has been prepared to provide a comprehensive overview of all City funds and services, and to give residents a better understanding of the City's operating and fiscal programs. The proposed City of Coos Bay annual budget for FY 2014-2015 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 proposed 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 FY 2014-2015 City of Coos Bay budget recommendations for all funds and accounts totals $66,317,534 which includes $30,466,418 in wastewater capital improvements. The Budget document is organized into 24 funds. These funds are broadly organized into four categories: Operating Funds, Debt Service Funds, Capital Improvement Funds, and Reserve Funds.

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

- **Reserve Funds** provide for a mix of physical improvements, vehicles, equipment, and technology replacements.

The majority of the budget funds contain operational expenditures which are categorized personnel services or materials & 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, stormwater and wastewater utilities, and many other fine services which are provided by dedicated City employees. To provide these services to our residents, other City employees are required to supply internal functions in areas such as finance, legal, and human resources services.

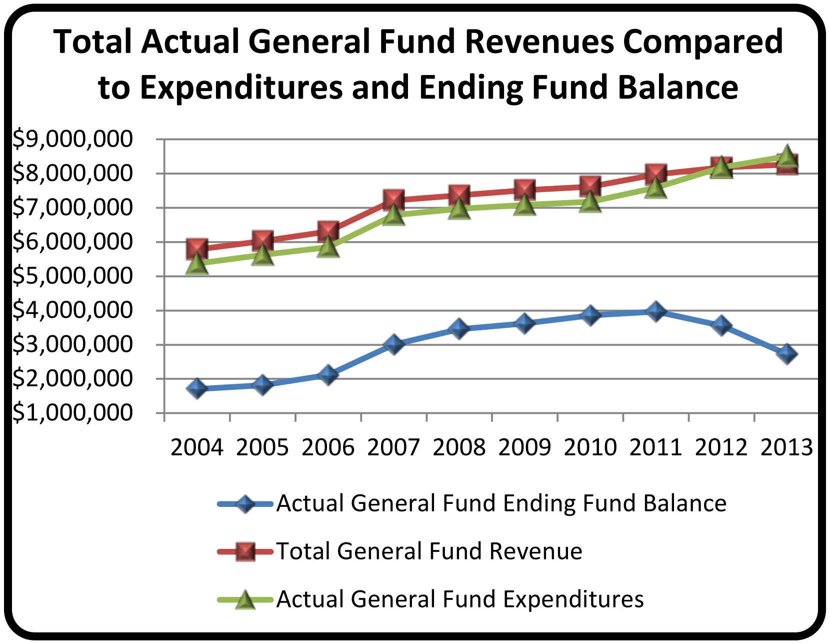
  Employee salaries and benefits are paid from a variety of revenue sources, and some employee costs are paid from more than one source which you will find are detailed in the budget document. Projected personnel costs include contracted salary adjustments for two of the City's three bargaining units and an estimate budgeted for the third currently in negotiations. The current collective bargaining agreements (CBA) are with the International Association of Firefighter's (IAFF), under negotiations, Coos Bay Police Officer's Association (CBPOA), and the American Federation of State, County, and Municipal Employees (AFSCME). The proposed budget reflects salary increases of 2%, a cost of living adjustment (COLA) for AFSCME and CBPOA; 1% for IAFF (currently in negotiations), and no COLA for non-represented (management) employees. Personnel expenses comprise 16% of the total City operating budget with salaries comprising 66% and benefits comprising 34% of personnel expenses. Benefits include insurances (medical, dental, vision, long term disability, workers compensation, unemployment etc.), Public Employee Retirement System contributions, and social security contributions (tax).

  The FY 2014-15 proposed budget reflects a 11% employee insurance cost increase over the FY 2013-2014 budget and the same biennium PERS rate as FY 2013 - 2014.

- **Materials & Services:** Department heads submitted a budget this year that generally reflects decreased expenditures from the previous year or small increases to account for inflation and/or the need to replace critical items. The City continues to contract and/or use public / private partnerships for the delivery of certain services. These include a contract with Operations Management International (CH2MHILL OMI) for maintenance and operation of our wastewater and stormwater systems; the Coos Art Association for operation of the Coos Art Museum; the Chamber of Commerce for the operation of the Coos Bay Visitor Information Center; the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund: The proposed budget continues to reflect the enduring challenges of the post-recession economy. The clearest evidence of the recession's impact is in the City's General Fund. Essentially, over the past two budget cycles, General Fund revenues (property taxes, franchise fees, and insurance rates) have not kept pace with General Fund operational expenses. As a result, the City's General Fund faced two consecutive years of operating budget deficits before utilization of balancing measures occurred. The most predominate balancing measure was the utilization of "Carryover" funds which was used as there was a hope / belief the housing market / property taxes and interest rates would rebound in the near future, and the use of Carryover funds would allow the City to continue to deliver quality service to the community.

The chart below illustrates expenditures have exceeded resources during the past two budget cycles which have resulted in the decreasing of the Carryover balance (also known as the ending fund balance).



The *Carry Over* is used to *carry* the General Fund over a four month period of time where no substantial revenues are received, and it will be used to pay employees and pay the general fund bills from July 1st until mid-November when the City expects the first property tax disbursement from Coos County.

While we expect to see modest increase in property tax revenue in fiscal year 2014-2015, it's still not sufficient to meet operational expenses let alone contribute to rebuilding the Carryover to the healthy level required to meet the first quarter budget operational needs. As such, staff began making mid-budget year corrections during this budget year. The mid-budget year corrections included controlling expenses and increasing revenue. The steps taken to control expenditures included:

- Limiting all discretionary spending on materials and services.
- Restricting capital expenditures.
- Keeping vacant positions unfilled.
- Reducing existing management agreements.

The actions taken to increase revenues included:

- Using grant and/or contracts, where possible, to fund existing positions.
- Selling surplus equipment.
- Listing surplus property (lots) for sale.
- Increasing existing fees (moorage and leases).
- Creating new fees (franchises)
- Conducting a double timber harvest.

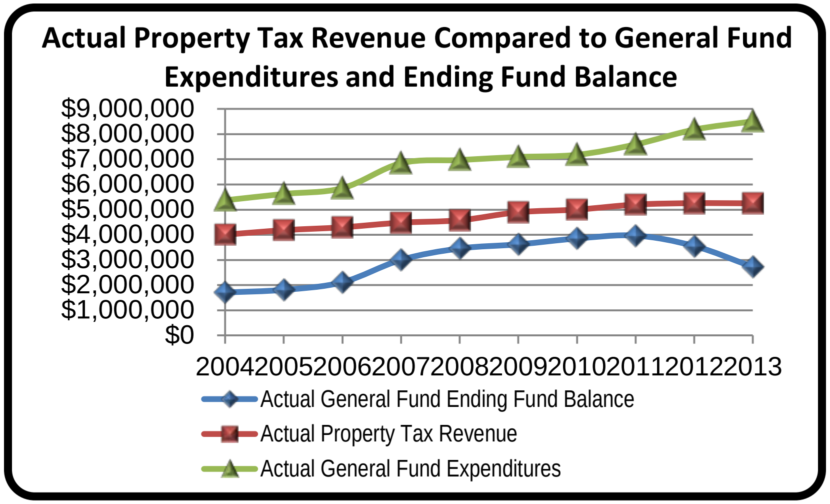
Through the collective efforts of the Council and staff, we have realized a positive net change of $1,291,152. As such, the General Fund is expected to begin the new fiscal year with a

$2,417,366 beginning fund balance (Carryover). While the mid-year corrections have been substantial, the post-recession effects are still evident as the proposed budget still requires some balancing measures as projected general fund expenses exceed the projected general fund revenues. As a balancing measure, the proposed 2014-2015 budget includes the use of one time revenues (sale of surplus property and utilization of timber revenues) along with the proposal to utilize funds normally placed in the rainy day account.

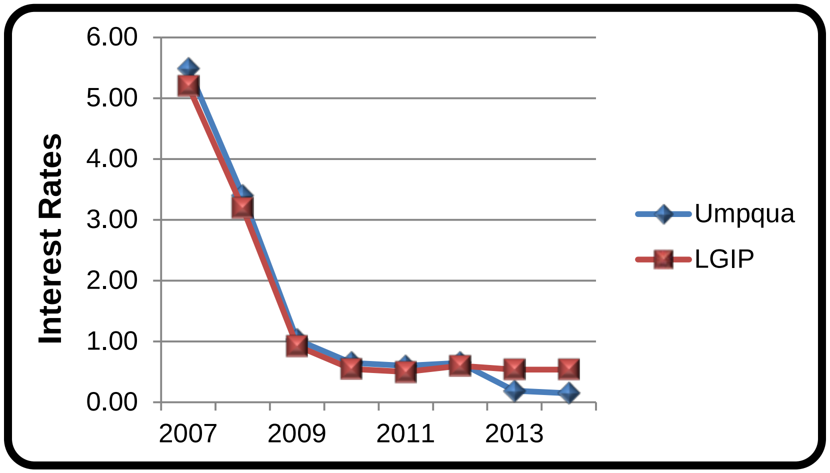
General Fund Revenue resources are estimated to be:

1.	**Property taxes**	$5,228,729
2.	**Franchise Fees**	1,625,900
3.	**Licenses & Permits**	167,350
4.	**Fines, Grants, & State Revenues**	675,781
5.	**Use of Money & Property**	85,122
6.	**Services & Repayments**	545,090
7.	**Other Revenue**	10,610
8.	**Du Jour Financing Repayment**	311,413
9.	**Transfers in**	470,530
	Total (including carryover)**:**	**$11,537,890**

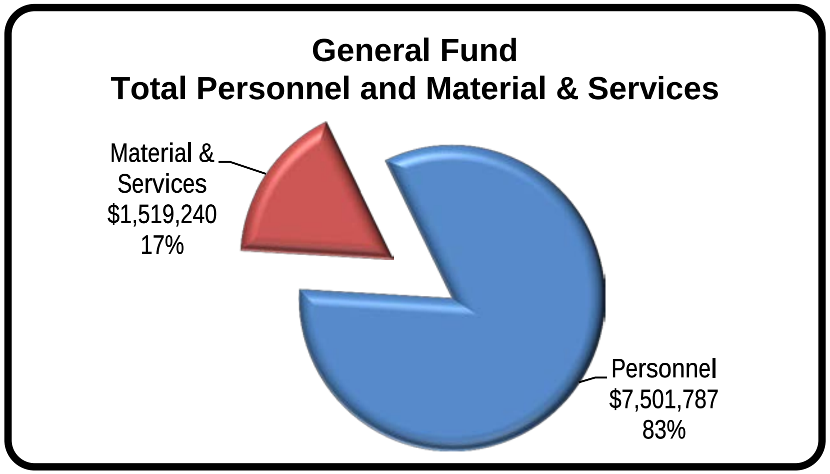
Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects a slight increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately 1/2% more than actually received during the FYE 2014 budget year. The following chart illustrates the relative flattening of property tax revenue since 2009 which is the primary cause for General Fund revenues inability to keep pace with General Fund expenditures and the resulting decreasing Carryover balance.

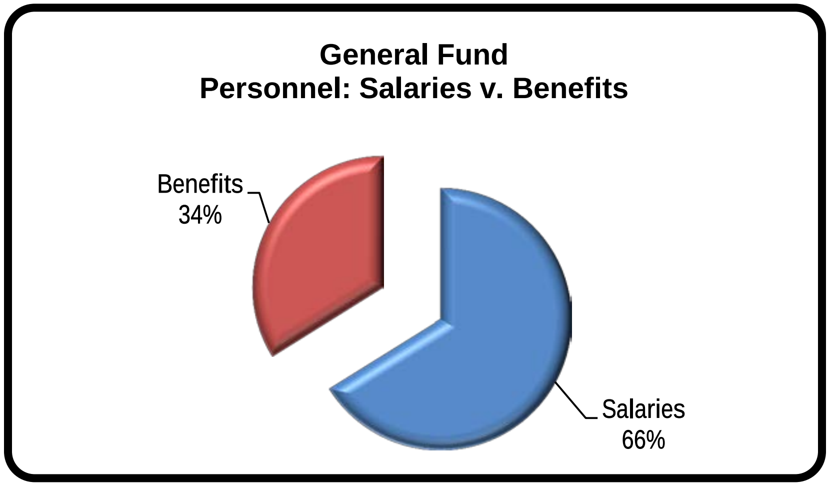


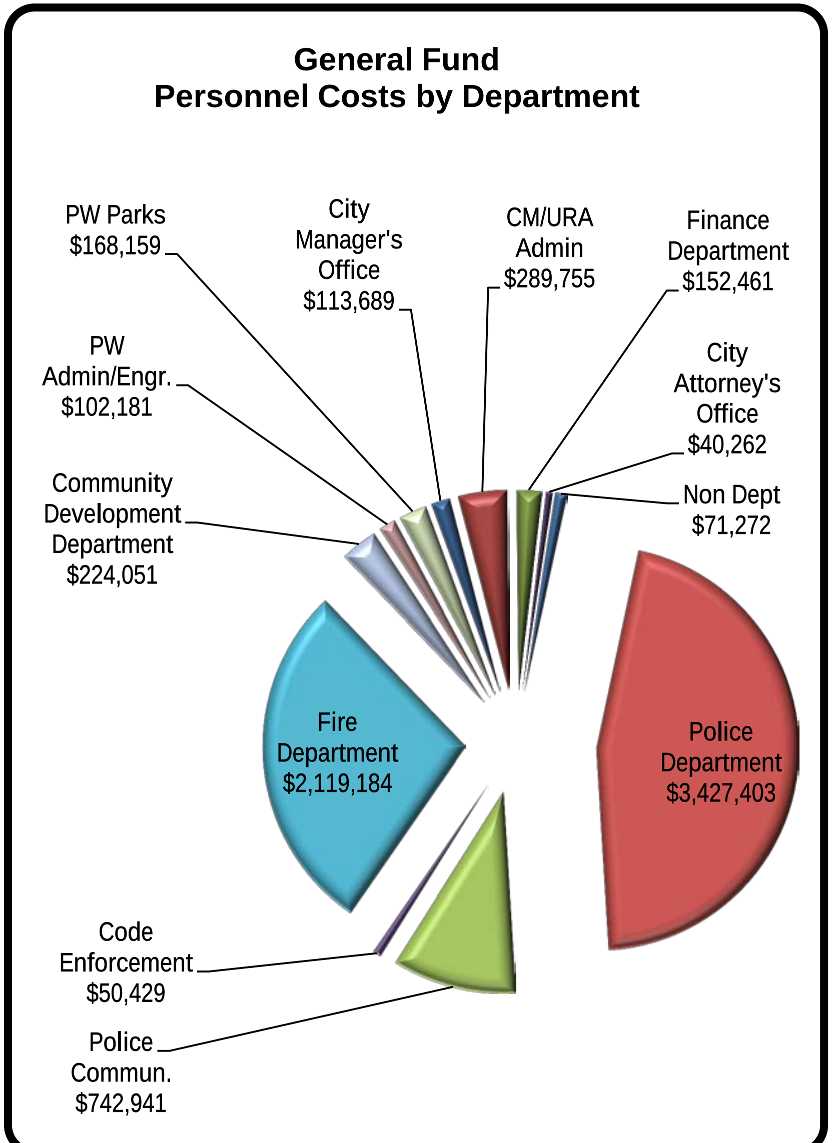
Interest Revenue: Interest revenue continues to lag in the post-recession economy. The chart below reflects the pre and post-recession interest rates of Umpqua Bank and the Local Government Investment Pool (LGPI):



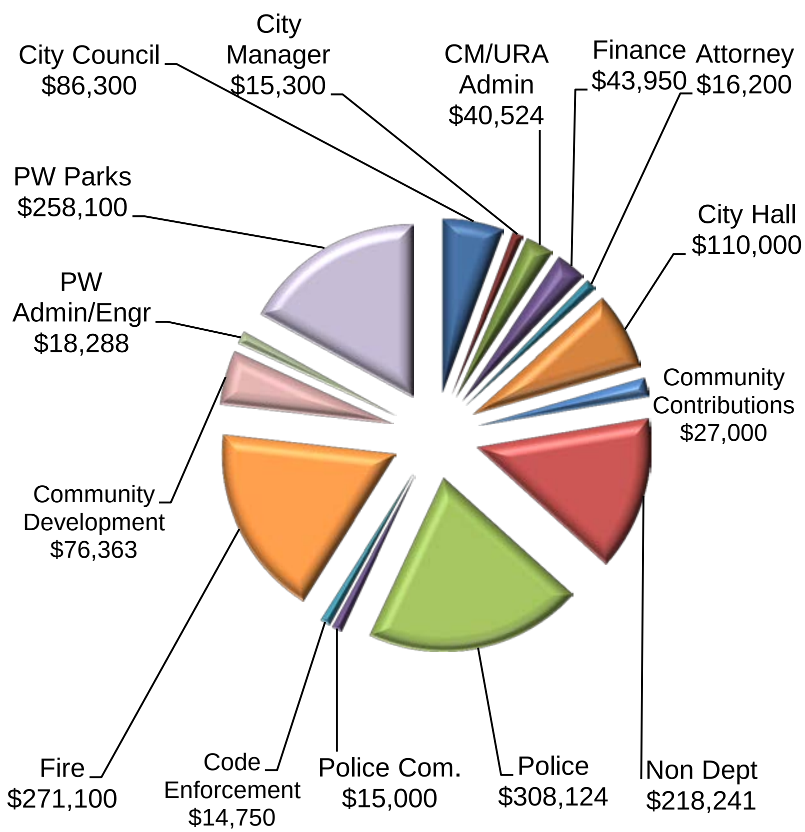
General Fund Expenditures: General Fund expenditures are separated into two broad categories: Personnel Services and Materials and Services. The following charts illustrate both personnel and material & services expenditures from the General Fund:





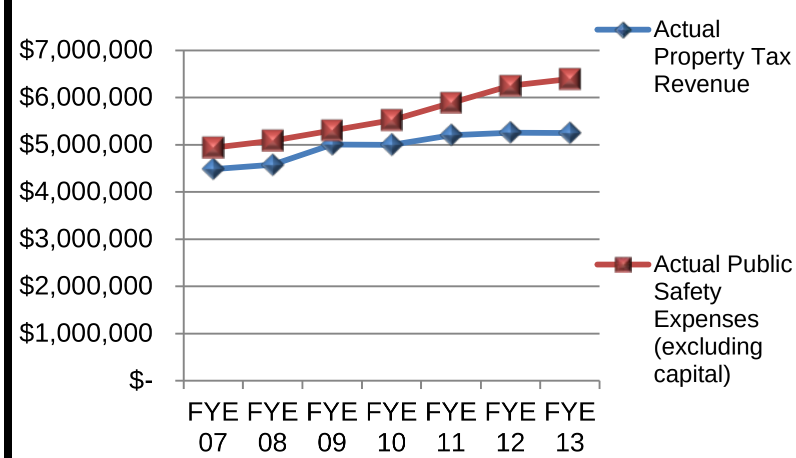


General Fund
Material & Services by Department



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

It's not uncommon to receive requests to pave a gravel street, repave deteriorating streets, and/or patch a pothole in front of a taxpayer's property. It is a commonly held belief that property taxes are used to develop and maintain the City transportation infrastructure. In reality, property tax revenues are not used for street development and/or repair. Property tax revenue has been and is being used to provide public safety services, and in fact, the cost to provide those essential services exceeds the amount of property tax revenue received as is illustrated below:



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

During this past year, the Council created a Streets Task Force and charged them with evaluating the street infrastructure needs, current funding levels, and possible revenue alternatives. At the conclusions of their meetings, the Streets Task Force recommended: (1) updating the streets condition study (budgeted in this proposed budget); (2) adopting an Asphalt Right-of-Way Restoration policy (currently in progress); (3) consider adopting a Streetlight Installation and Maintenance policy; (4) consider reinstating System Development Charges; (5) consider seeking an amendment to the City Charter to allow for increased flexibility for bonding alternatives; and (6) creating a comprehensive marketing and education campaign (currently in progress).

Library Education Service Office Fund: The proposed budget includes this new fund. The fund provides for revenues and expenditures associated with the operation of Coos County Library Service District’s Extended Services Office (ESO). The ESO provides cooperative services for the eight libraries in Coos County, and it is now operated out of the Coos Bay Library. The County contracts through an intergovernmental agreement with the City to administer the cooperative activities requested by Coos County Library Service District. The ESO activities are funded from the countywide public library tax base not by City funds.

Wastewater Fund: The Wastewater Fund is able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes rate increase of approximately 6.5%. 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. The City’s Wastewater Capital Improvement Plan (CIP) estimates state mandated improvements over the next 20 years at a cost of $81.4 million (today’s dollars). The proposed budget includes $28,176,000 in loan proceeds comprised of DEQ and State IFA loans to undertake identified projects in the wastewater CIP. The proposed budget does include the new position for a Wastewater Engineer to assist the City with a large list of wastewater and stormwater capital improvement projects. Costs associated with this position will be funded out of the Wastewater Fund.

Jurisdictional Exchange Fund: In 1999, the City accepted ownership of 23 miles of formerly owned state roadways within the City limits. In exchange, the City ultimately received $4,800,000 to maintain those roads in perpetuity. Per the City Charter, only the interest from the $4,800,000 can be used for road maintenance and/or debt service for road maintenance projects. In 2003, the City obtained a loan for the Newmark

Avenue widening project. Up until three years ago, the Jurisdictional Exchange Fund had been paying the debt service payments from interest revenue. Due to low interest rates, the last three debt service payments have been made with a transfer from the General Fund. This budget includes the first loan repayment of $30,530 to the General fund.

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. This budget reflects a double harvest of 80 to 100 acres at a conservative estimate of $1,100,000 in timber receipts. A portion of the funds will be set aside to help fund an upcoming foundation mitigation project at the Library. In addition, the proposed budget reflects transferring $470,530 from the Major Capital Fund to the General Fund.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending that the Budget Committee not fund this program this fiscal year due to budget constraints. The committee last year approved the transfer of $88,843 (2.5% of the General Fund beginning balance) into this fund. Currently the fund has approximately $485,277.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for $311,413.

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

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

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

Respectfully submitted,

April 7, 2014

City of Coos Bay 2014-2015 Budget
Property Tax Levy Summary

	Actual 2011-12	Actual 2012-13	Budget Adopted 2013-14	Actual 2013-14	Budget Proposed 2014-15
Coos County Assessor Table 4a Line 17 Assessed Value (Less UR Excess Value)	849,998,409	849,330,570	849,330,570	857,981,160	862,227,813
General Fund Tax Imposed Line 24 Within Statutory Limits	5,409,645	5,405,395	5,405,395	5,460,449	5,487,476
Actual and Estimated Tax Rate (/1000) ** Line 18 General Fund - Certified	6.3643	6.3643	6.3643	6.3643	6.3643
Line 13 Assessed Value	954,221,863	955,934,516	955,934,516	967,404,380	972,184,053
Line 12 G.O. Bonds Tax Imposed - Certified	545,666	542,556	544,867	544,867	546,778
Actual and Estimated Tax Rate (/1000) ** Line 18 G.O. Bonds	0.5718	0.5675	0.5700	0.5632	0.5624
TOTAL PROPERTY TAX IMPOSED	5,955,311	5,947,951	5,950,262	6,005,316	6,034,254
Total City Tax Rate Per Thousand (before reduction)	6.9361	6.9318	6.9343	6.9275	6.9267

City of Coos Bay 2014-2015 Budget
General Fund Tax Levy Computations

	Actual 2011-12	Actual 2012-13	Budget Adopted 2013-14	Budget Proposed 2014-15	Budget Adopted 2014-15
Carryover	3,968,257	2,723,916	2,482,848	2,417,366	2,417,366
Current Property Taxes	4,952,021	4,938,255	4,864,855	4,938,729	4,938,729
Delinquent Taxes	304,731	312,523	280,000	290,000	290,000
Non Property Tax Revenues	2,923,678	3,016,378	2,991,072	3,109,852	3,109,852
Du Jour Repayment	1,557,794	736,033	410,733	311,413	311,413
Coos Bay North Bend Water Board	3,877,081	768,417	0	0	0
Transfers	1,106,301	108,969	0	470,530	470,530
Total	18,689,863	12,604,492	11,029,508	11,537,890	11,537,890

	Actual 2011-12	Actual 2012-13	Budget Adopted 2013-14	Budget Proposed 2014-15	Budget Adopted 2014-15
Property Tax Revenue Within Statutory Limits	5,409,645	5,405,395	5,405,395	5,487,476	5,487,476
Uncollectible (10%)	(540,964)	(540,539)	(540,539)	(548,748)	(548,748)
Taxes Necessary to Balance (Current Budget)	4,868,680	4,864,855	4,864,855	4,938,729	4,938,729
Taxes Current Actual more (less) than Budget	83,341	73,400	0	0	0

City of Coos Bay 2014-2015 Budget
General Obligation Bonds Tax Levy Computations

	Actual 2011-12	Actual 2012-13	Budget Adopted 2013-14	Budget Proposed 2014-15	Budget Adopted 2014-15
Beginning Fund Balance (July)	105,916	249,047	250,000	217,170	217,170
Property Tax Revenues	499,482	495,634	490,380	492,130	492,130
Non Property Tax Revenues	2,277	2,728	100	100	100
Delinquent Taxes	31,258	31,522	30,000	20,000	20,000
Transfers	101,000	76,839	0	0	0
Total Revenues	739,933	855,771	770,480	729,400	729,400
Total Bonded Debt	490,886	488,300	490,380	492,130	492,130
Uncollectible	54,780	54,256	54,486	54,648	54,648
Taxes Necessary to Balance Budget	545,666	542,556	544,866	546,778	546,778
Tax Levy (imposed)	545,666	542,556	544,867	546,778	546,778
Less Uncollectible (10%)	54,567	54,256	54,487	54,648	54,678
Taxes Necessary to Balance Budget (anticipated)	491,099	488,300	490,380	492,130	492,130
Total Revenues less Bonded Debt equals Carryover	249,047	367,471	280,100	237,270	237,270

City of Coos Bay 2014-2015 Budget
Transfers

GENERAL FUND	Transfers In	Transfers Out
to Hotel/Motel Tax Fund	0	5,000
from Special Improvement Fund	130,000	0
to Revenue Bond Fund	0	64,800
to Rainy Day Fund	0	0
to State Gas Fund	0	1,744
from Major Capital Fund	310,000	0
STATE GAS TAX FUND		
from General Fund	1,744	0
WASTEWATER FUND		
to Wastewater Improvement Fund	0	1,358,418
to Technology Reserve Fund	0	6,500
to Revenue Bond Fund	0	404,275
HOTEL/MOTEL TAX FUND		
from General Fund	5,000	0
BUILDING CODES FUND		
to Technology Fund	0	5,300
REVENUE BOND FUND		
from General Fund	64,800	0
from Wastewater Fund	404,275	0
SPECIAL IMPROVEMENT FUND		
to General Fund	0	130,000
PARKS IMPROVEMENT FUND		
from Major Capital Fund	120,000	0
WASTEWATER IMPROVEMENT FUND		
from Wastewater Fund	1,358,418	0
MAJOR CAPITAL RESERVE FUND		
to Parks Improvement Fund	0	120,000
to Technology Reserve Fund	0	75,000
to General Fund	0	310,000
TECHNOLOGY RESERVE FUND		
from Wastewater Fund	6,500	0
from Major Capital Fund	75,000	0
from Building Codes Fund	5,300	0
to County-wide CAD Reserve Fund	0	5,361
COUNTY-WIDE CAD CORE RESERVE FUND		
from Technology Reserve Fund	5,361	0
RAINY DAY FUND		
from General Fund	0	0
TOTAL TRANSFERS IN & OUT	**2,486,398**	**2,486,398**

City of Coos Bay 2014-2015 Budget
Summary of Resources

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14		Proposed 2014-15	Committee Approved 2014-15
			OPERATING RESOURCES		
18,689,861	13,434,303	11,029,508	General Fund	11,537,890	11,537,890
1,174,487	1,315,055	1,052,142	State Gas Tax Fund	1,024,572	1,026,316
6,708,966	7,584,408	6,466,340	Wastewater Fund	5,967,112	5,967,112
731,669	758,331	715,302	Hotel/Motel Tax Fund	581,200	586,200
1,453,684	1,546,331	1,429,543	Library Fund	1,355,666	1,355,666
0	0	0	Library ESO Fund	758,394	758,394
786,706	621,905	514,100	Building Codes Fund	285,890	285,890
271,046	312,852	270,192	9-1-1 Tax Fund	254,687	254,687
29,816,419	25,573,184	21,477,128	**TOTAL OPERATING RESOURCES**	21,765,411	21,772,155
			DEBT SERVICE RESOURCES		
739,933	855,771	770,480	General Obligation Redemption Fund	729,400	729,400
1,549,503	2,713,072	4,208,178	Revenue Bond Fund	3,897,030	3,897,030
2,289,436	3,568,842	4,978,658	**TOTAL DEBT SERVICE RESOURCES**	4,626,430	4,626,430
			CAPITAL IMPROVEMENT RESOURCES		
142,928	144,027	153,550	Special Improvement Fund	144,852	144,852
125,703	5,347	173,550	Street Improvement Fund	210,268	210,268
185,657	121,041	598,526	Parks Improvement Fund	1,631,200	1,631,200
14,425	23,296	30,725	Bicycle/Pedestrian Path Construction Fund	40,467	40,467
14,416	14,496	14,508	Transportation SDC Fund	14,569	14,569
243,242	244,600	245,333	Wastewater SDC Fund	245,824	245,824
18,732	18,837	18,873	Stormwater SDC Fund	18,931	18,931
1,824,896	2,689,823	13,066,884	Wastewater Improvement Fund	30,466,418	30,466,418
2,569,999	3,261,466	14,301,949	**TOTAL CAPITAL IMPROV. RESOURCES**	32,772,529	32,772,529

Summary of Resources (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14		Proposed 2014-15	Committee Approved 2014-15
			RESERVE FUNDS RESOURCES		
298,808	0	0	Insurance Reserve Fund (abolish FYE12, GASB 54)	0	0
217,907	76,839	180,450	Fire Station Reserve Fund	200,100	200,100
2,615,195	1,326,828	964,755	Major Capital Reserve Fund	1,441,587	1,441,587
4,920,854	4,948,041	4,909,444	Jurisdictional Exchange Reserve Fund	4,876,312	4,876,312
296,582	260,498	113,407	Technology Reserve Fund	127,000	127,000
40,695	44,922	41,071	County-wide CAD Core Reserve Fund	22,888	22,888
295,218	396,395	483,568	Rainy Day Reserve Fund	485,277	485,277
8,685,259	7,053,523	6,692,695	**TOTAL RESERVE FUND RESOURCES**	7,153,164	7,153,164
43,361,114	39,457,015	47,450,430	**GRAND TOTAL ALL FUNDS RESOURCES**	66,317,534	66,324,278

City of Coos Bay 2014-2015 Budget
Summary of Expenditures

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14		Proposed 2014-15	Committee Approved 2014-15
			OPERATING EXPENDITURES		
18,689,862	13,434,300	11,029,508	General Fund	11,537,890	11,537,890
1,174,487	1,315,055	1,052,142	State Gas Tax Fund	1,024,572	1,026,316
6,708,966	7,584,408	6,466,340	Wastewater Fund	5,967,112	5,967,112
731,669	758,331	715,302	Hotel/Motel Tax Fund	581,200	586,200
1,453,684	1,546,331	1,429,543	Library Fund	1,355,666	1,355,666
0	0	0	Library ESO Fund	758,394	758,394
786,706	621,905	514,100	Building Codes Fund	285,890	285,890
271,046	312,852	270,192	9-1-1 Tax Fund	254,687	254,687
29,816,420	25,573,183	21,477,128	**TOTAL OPERATING EXPENDITURES**	21,765,411	21,772,155
			DEBT SERVICE EXPENDITURES		
739,933	855,771	770,480	General Obligation Redemption Fund	729,400	729,400
1,549,503	2,713,072	4,208,178	Revenue Bond Fund	3,897,030	3,897,030
2,289,436	3,568,843	4,978,658	**TOTAL DEBT SERVICE EXPENDITURES**	4,626,430	4,626,430
			CAPITAL IMPROVEMENT EXPENDITURES		
142,928	144,027	153,550	Special Improvement Fund	144,852	144,852
125,703	5,347	173,550	Street Improvement Fund	210,268	210,268
185,657	121,041	598,526	Parks Improvement Fund	1,631,200	1,631,200
14,425	23,296	30,725	Bicycle/Pedestrian Path Construction Fund	40,467	40,467
14,416	14,496	14,508	Transportation SDC Fund	14,569	14,569
243,242	244,600	245,333	Wastewater SDC Fund	245,824	245,824
18,732	18,837	18,873	Stormwater SDC Fund	18,931	18,931
1,824,896	2,689,823	13,066,884	Wastewater Improvement Fund	30,466,418	30,466,418
2,569,999	3,261,466	14,301,949	**TOTAL CAPITAL IMPROV. EXPENDITURES**	32,772,529	32,772,529

Summary of Expenditures (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14		Proposed 2014-15	Committee Approved 2014-15
			RESERVE FUNDS EXPENDITURES		
298,808	0	0	Insurance Reserve Fund (abolish FYE12, GASB 54)	0	0
217,907	76,839	180,450	Fire Station Reserve Fund	200,100	200,100
2,615,195	1,326,828	964,755	Major Capital Reserve Fund	1,441,587	1,441,587
4,920,854	4,948,041	4,909,444	Jurisdictional Exchange Reserve Fund	4,876,312	4,876,312
296,582	260,498	113,407	Technology Reserve Fund	127,000	127,000
40,695	44,922	41,071	County-wide CAD Core Reserve Fund	22,888	22,888
295,218	396,395	483,568	Rainy Day Reserve Fund	485,277	485,277
8,685,259	7,053,523	6,692,695	**TOTAL RESERVE FUND EXPENDITURES**	7,153,164	7,153,164
43,361,114	39,457,015	47,450,430	**GRAND TOTAL ALL FUNDS EXPENDITURES**	66,317,534	66,324,278

City of Coos Bay 2014-2015 Budget
Summary of General Fund Resources

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14		Budget Proposed 2014-15	Committee Approved 2014-15
3,968,257	3,553,724	2,482,848	Carryover	2,417,366	2,417,366
5,256,752	5,250,779	5,144,855	Property Taxes (Includes Delinquent)	5,228,729	5,228,729
1,619,007	1,625,622	1,570,000	Franchise Taxes	1,625,900	1,625,900
140,704	110,210	107,300	Licenses & Permits	167,350	167,350
528,062	576,114	666,054	Fines, Grants & State Revenues	675,781	675,781
103,275	99,966	91,000	Use of Money & Property	85,122	85,122
480,536	542,965	529,698	Services and Repayments	545,090	545,090
52,094	61,503	27,020	Other Revenue	10,610	10,610
1,557,794	736,033	410,733	Du Jour Financing Repayment	311,413	311,413
3,877,081	768,417	0	CBNBWB Water Project IFA 2010 Loan	0	0
1,106,301	108,969	0	Transfers In	470,530	470,530
18,689,862	13,434,303	11,029,508	TOTAL GENERAL FUND RESOURCES	11,537,890	11,537,890

City of Coos Bay 2014-2015 Budget
General Fund Resources Fund 01-000

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER		
172	1,670	0	300	0100	**Carryover - Nonspendable**	0	0
8,540	4,632	0	300	0100	**Carryover - Restricted**	0	0
3,867,226	3,524,315	2,482,848	300	0100	**Carryover - Unassigned**	2,417,366	2,417,366
92,319	23,107	0	300	0100	**Carryover - Assigned**	0	0
3,968,257	3,553,724	2,482,848			**Total Carryover**	2,417,366	2,417,366
					PROPERTY TAXES		
4,952,021	4,938,255	4,864,855	310	0100	Current Property Taxes	4,938,729	4,938,729
304,731	312,523	280,000	310	0200	Delinquent Property Taxes	290,000	290,000
5,256,752	5,250,779	5,144,855			**Total Property Taxes**	5,228,729	5,228,729
					FRANCHISE FEES		
1,178,325	1,131,969	1,150,000	320	0100	Electricity	1,151,900	1,151,900
167,074	152,762	151,000	320	0200	Cable TV	154,000	154,000
149,245	151,105	148,000	320	0300	Solid Waste	149,000	149,000
72,507	136,684	70,000	320	0400	Telephone	120,000	120,000
51,857	53,103	51,000	320	0500	Natural Gas	51,000	51,000
1,619,007	1,625,622	1,570,000			**Total Franchise Taxes**	1,625,900	1,625,900
					LICENSES AND PERMITS		
98,707	86,515	90,000	330	0100	Business Licenses	90,000	90,000
1,650	1,550	1,500	330	0200	Liquor License Applications	1,500	1,500
2,498	1,895	1,700	330	0300	Card Table Licenses, Permits & Fees	1,800	1,800
234	(234)	100	330	0400	Parking Service Permits	50	50
30	2,890	0	330	0650	Contracted Plan Check Fees	60,000	60,000
32,655	10,207	11,000	330	1300	Planning Fees	11,000	11,000
4,930	6,230	3,000	330	1500	Other Permits	3,000	3,000
0	1,156	0	330	2500	Seafood Market	0	0
140,704	110,210	107,300			**Total Licenses and Permits**	167,350	167,350
					FINES, GRANTS & STATE REVENUES		
74,796	75,924	58,000	340	0100	Court Fines	73,000	73,000
1,558	898	19,500	340	0200	Parking Fines	50	50
11,500	13,300	13,699	340	0301	State Marine Board Grant	13,300	13,300
7,609	0	20,000	340	0303	FEMA/Federal Grant	20,000	20,000
16,000	14,400	34,400	340	0305	State/County Grants	34,400	34,400
1,850	1,105	16,000	340	0320	Private Grants/Donations	16,000	16,000
7,795	0	10,000	340	0322	Fire Grants	10,000	10,000
20,706	21,565	17,000	340	0323	Police Enforcement Grants	17,000	17,000

General Fund Resources (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
9,548	59,591	102,155	340	0324	Police Federal Grants	102,155	102,155
1,188	1,613	3,000	340	0325	Bulletproof Vest Grant	2,177	2,177
23,353	22,779	21,000	340	0400	Cigarette Tax	20,000	20,000
204,233	213,717	215,000	340	0500	Alcohol Beverage Tax	219,000	219,000
1,200	1,200	1,200	340	0600	9-1-1 Intergovernmental Agency	1,200	1,200
132,405	137,953	123,000	340	0700	State Revenue Sharing	138,000	138,000
3,000	3,000	3,000	340	0800	CB NB Visitors & Conventions Bureau	3,000	3,000
10,823	8,570	8,600	340	0900	DUII Impact Panel Class Fees	6,000	6,000
499	499	500	340	1000	Range User Fees	499	499
528,062	576,114	666,054			**Total Fines, Grants & State Revenue**	675,781	675,781
					USE OF MONEY AND PROPERTY		
26,158	19,316	18,000	350	0100	Interest	11,122	11,122
42,236	40,099	36,000	350	0700	Moorage Fees	37,000	37,000
34,881	40,550	37,000	350	1200	Property Rental	37,000	37,000
103,275	99,966	91,000			**Total Use of Money and Property**	85,122	85,122
					SERVICES AND REPAYMENTS		
5,033	5,434	4,000	360	0100	Copies	3,000	3,000
14,040	16,875	15,000	360	0200	Lien Search Fees	15,000	15,000
1,045	1,185	1,000	360	0300	Police Services	1,000	1,000
35	175	50	360	0500	Alarm Permits & Fees	50	50
3,600	10,800	9,634	360	0525	Jordon Cove Energy Project	12,676	12,676
18,000	18,000	18,000	360	0550	Oregon Resources	19,138	19,138
37,863	39,486	38,621	360	0600	Fire Protection Bunker Hill	40,353	40,353
37,874	39,969	38,632	360	0700	Fire Protection Timber Park	40,923	40,923
76,507	79,042	78,037	360	0900	Fire Protection Libby Rural	81,621	81,621
0	1,489	0	360	1000	Fire Services - Reimbursements	0	0
0	2,333	1,000	360	1100	Police Services - Reimbursements	1,000	1,000
20,000	0	0	360	1200	Other Reimbursements	0	0
681	(70)	100	360	1300	Public Records Requests	50	50
263,660	318,124	325,624	360	2000	Urban Renewal Agency Management	330,279	330,279
2,198	10,124	0	370	0800	Housing Principal Payments	0	0
480,536	542,965	529,698			**Total Services and Repayments**	545,090	545,090
					OTHER REVENUE		
44,225	42,158	21,700	380	0100	Miscellaneous Revenue	7,500	7,500
(1)	0	20	380	0200	Cash Short/Over	10	10
6,764	18,901	5,000	380	0300	State Emergency Response	3,000	3,000
605	444	200	380	0400	Witness Fees	100	100
0	0	100	380	0600	Scrap Metal Sales	0	0
500	0	0	380	0900	Special Donations	0	0
52,094	61,503	27,020			Total Other Revenue	10,610	10,610

General Fund Resources (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					TRANSFERS IN		
101,000	76,839	0	390	0900	From Fire Station Reserve Fund	0	0
298,808	0	0	390	1250	From Insurance Reserve Fund	0	0
600,000	0	0	390	1400	Advance from URA - DT Cap Proj	0	0
0	0	0	390	1600	From Jurisdictional Exchange Loan	30,530	30,530
0	0	0	390	1700	From Major Capital Fund	310,000	310,000
0	0	0	390	1300	From Special Improvement Fund	130,000	130,000
106,493	32,130	0	390	1500	Library Fire Proceeds	0	0
1,106,301	108,969	0			Total Transfers In	470,530	470,530
					OTHER FINANCING SOURCES		
1,557,794	736,033	410,733	390	0600	URA Du Jour Financing (repayment)	311,413	311,413
3,877,081	768,417	0	390	0700	CBNBWB Water Project IFA Loan 2010	0	0
5,434,875	1,504,450	410,733			Total Other Financing Sources	311,413	311,413
18,689,862	13,434,303	11,029,508			TOTAL GENERAL FUND RESOURCES	11,537,890	11,537,890

City of Coos Bay 2014-2015 Budget
General Fund Expenditures by Department & Division

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Department		Proposed 2014-15	Committee Approved 2014-15
				General Government		
69,648	69,037	77,600	100	City Council	86,300	86,300
407,289	497,772	489,530	120/121	City Manager/URA Administration	459,267	459,267
207,412	226,584	247,540	130	Finance	196,411	196,411
56,063	68,851	76,059	140	City Attorney	56,462	56,462
118,151	139,784	105,970	170	City Hall	110,000	110,000
48,000	55,300	35,640	180	Community Contributions	27,000	25,256
319,722	263,363	264,061	190	Non-Departmental	289,513	289,513
6,633,190	4,157,504	1,750,860	195	Other Financing Uses & Expenditures	2,482,103	2,483,847
7,859,475	5,478,193	3,047,260		Total General Government	3,707,057	3,707,057
				Public Safety		
				Police Department		
3,314,394	3,384,493	3,811,336	240	Operations & Administration	3,735,527	3,735,527
666,266	672,412	788,056	242	Communication	757,941	757,941
42,576	49,278	76,106	243	Codes Enforcement	65,179	65,179
4,023,235	4,106,183	4,675,498		Sub Total Police	4,558,647	4,558,647
2,225,689	2,286,421	2,463,925	261	Fire Department	2,390,284	2,390,284
6,248,924	6,392,604	7,139,423		Total Public Safety	6,948,931	6,948,931
201,861	240,615	255,290	301	**Community Development**	300,414	300,414
16,000	14,400	34,400	302	Coastal Implementation Grant	34,400	34,400
217,861	255,015	289,690		Total Community Development	334,814	334,814
				Public Works		
64,048	58,070	0	300	Administration	0	0
81,790	57,405	122,439	305	Admin/Engineering	120,469	120,469
340,683	424,596	430,696	306	Parks	426,619	426,619
3,877,081	768,417	0	313	CBNBWB Water Project IFA 2010	0	0
4,363,602	1,308,488	553,135		Total Public Works	547,088	547,088
18,689,862	13,434,300	11,029,508		TOTAL GENERAL FUND	11,537,890	11,537,890

Program Description

The City Council is responsible for enacting city laws and formulating policy as required by the city charter. The Mayor and a six-member City Council form the governing body of the City.

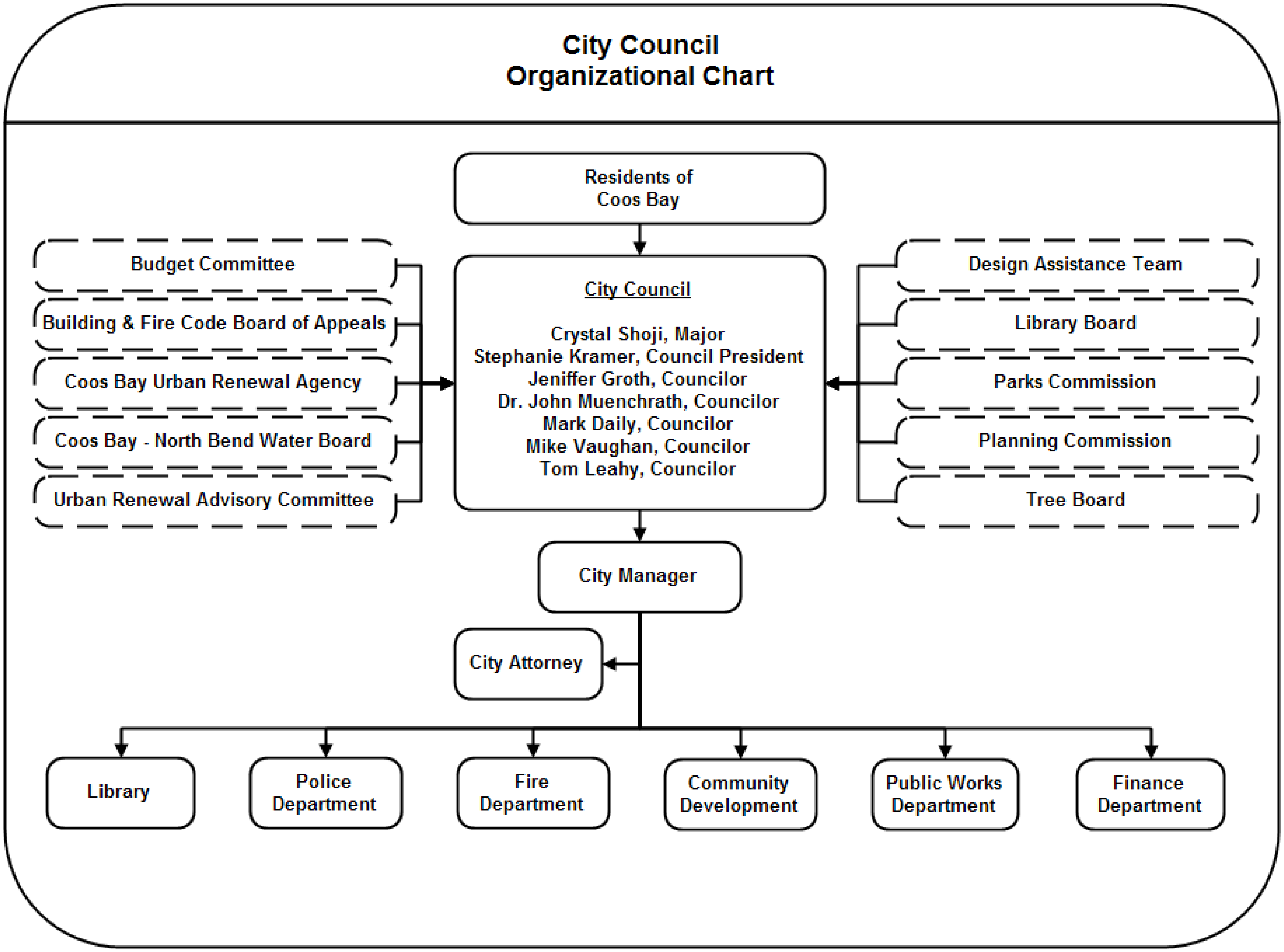
The Mayor presides over the City Council and is elected for a two-year term; each City Councilor is elected for alternating four-year terms. The Mayor and City Councilors also serve as Council representatives on city boards, committees and commissions as well as other organizations in the community.

2014 - Goals

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

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

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


City Council
Organizational Chart
Residents of
Coos Bay
Budget Committee
Building & Fire Code Board of Appeals
Coos Bay Urban Renewal Agency
Coos Bay - North Bend Water Board
Urban Renewal Advisory Committee
City Council
Crystal Shoji, Major
Stephanie Kramer, Council President
Jeniffer Groth, Councilor
Dr. John Muenchrath, Councilor
Mark Daily, Councilor
Mike Vaughan, Councilor
Tom Leahy, Councilor
Design Assistance Team
Library Board
Parks Commission
Planning Commission
Tree Board
City Manager
City Attorney
Library
Police
Department
Fire
Department
Community
Development
Public Works
Department
Finance
Department

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
City Council Department 100

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
4,615	7,484	8,000	520	2001	Meetings, Travel & Memberships	8,000	8,000
11,740	12,661	14,000	520	2002	Dues - LOC, OCZMA, OR MAYORS, LGPI, etc.	14,000	14,000
3,526	3,122	5,000	520	2105	Advertising	5,000	5,000
989	0	5,000	520	2109	Labor Negotiations	5,000	5,000
31,096	32,958	33,000	520	2113	Audit Fees	34,000	34,000
773	844	1,500	520	2122	Duplicating	1,500	1,500
278	468	2,000	520	2205	Office Supplies	2,000	2,000
146	183	300	520	2206	Postage	300	300
6,485	1,016	5,000	520	2421	Employee/Volunteer Recognition	5,000	5,000
10,000	10,300	2,800	520	2422	Economic Development	10,500	10,500
0	0	1,000	520	2423	Government Channel	1,000	1,000
69,648	69,037	77,600			**Total Materials and Services**	86,300	86,300
69,648	69,037	77,600			**TOTAL CITY COUNCIL**	86,300	86,300

CITY MANAGER'S OFFICE

Department Description

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

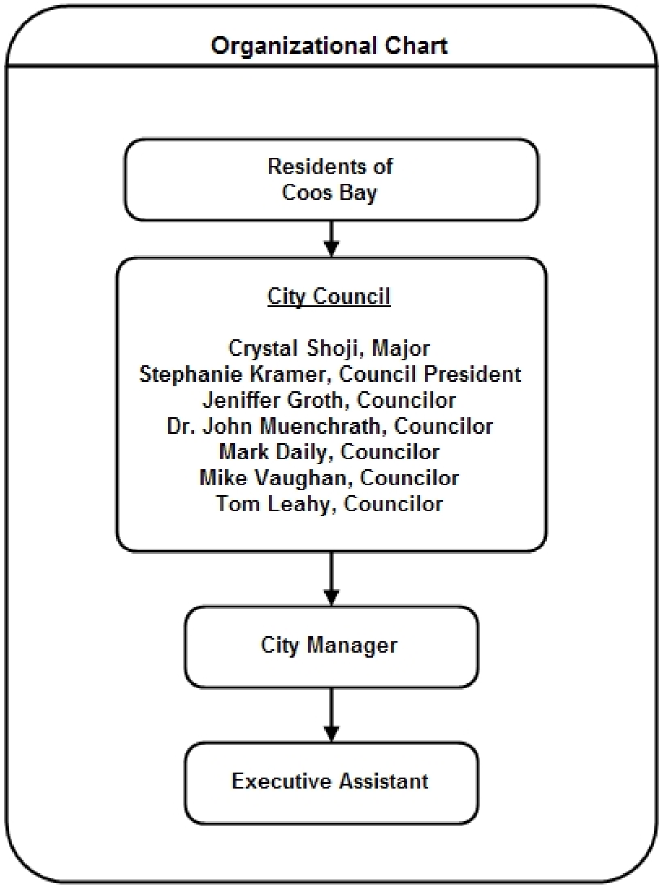
2014 Goals

- Work with the City Council and City staff to implement the Council adapted 2014 goals.
- Continue to improve dissemination of information to staff and citizens on the City's mission, services and events.
- Continue reevaluating local revenue sources and provide options to the council.
- Explore alternative service delivery options in an effort to achieve increased efficiencies.

Budgeted Departmental Personnel Expenses

The City Manager and the Executive Assistant provides administrative related services to both general fund and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflect 38% of the City Manager's and 49% of the Executive Assistant's salary and associated benefit / employment costs.

The allocation of personnel salaries charged to more than one department can be found on page 101 in this budget. FTE by allocation: .87 employees.



City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
City Manager Department 120

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
92,150	104,622	96,792	510	1001	Salaries	74,595	74,595
4,800	0	6,000	510	1001	Car Allowance	6,000	6,000
19,084	20,592	23,404	510	1003	P.E.R.S.	15,639	15,639
6,534	7,028	7,884	510	1004	Social Security	6,070	6,070
11,763	12,895	13,390	510	1005	Employee Insurance	10,924	10,924
0	0	278	510	1006	Unemployment	218	218
285	271	359	510	1007	Workers' Compensation	243	243
134,616	145,408	148,107			**Total Personnel Services**	113,689	113,689
					MATERIALS AND SERVICES		
8,953	8,749	7,500	520	2001	Meetings, Travel & Memberships	7,500	7,500
1,945	3,614	5,000	520	2005	Training	4,500	4,500
3	3	0	520	2102	Telephone	0	0
1,437	850	1,400	520	2122	Duplicating	1,400	1,400
1,523	2,676	1,750	520	2205	Office Supplies	1,750	1,750
137	146	150	520	2206	Postage	150	150
13,998	16,039	15,800			**Total Materials and Services**	15,300	15,300
148,614	161,447	163,907			**TOTAL CITY MANAGER**	128,989	128,989

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

2014 Goals

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 10% of City Manager's, 55% of Community Dev. Director's, 100% of Economic Dev. Assistant's, 10% of Executive Assistant's, 10% Finance Director's, 5% of Deputy Finance Director's, 5% of Finance Assistant's, 5% of Accounting Tech.'s, 5% of the Intermediate Accountant's, 10% of the City Attorney's, 10% of the PW Director's, 55% of Planner I, 5% of PW Contract Administrative Specialist, 10% of the Building Code Administrator's, 5% of the Engineering Services Coordinator's, 15% of the PW Operations Administrator's, and 2.5% of two (2) Planning / Code Specialist's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 101 in this budget.
FTE by allocation: 3.20 Employees.

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
161,138	215,430	189,230	510	1001	Salaries	192,143	192,143
5	4	286	510	1002	Overtime	344	344
30,045	33,345	39,205	510	1003	P.E.R.S.	29,702	29,702
11,908	15,963	14,599	510	1004	Social Security	14,809	14,809
24,793	29,818	39,308	510	1005	Employee Insurance	35,927	35,927
1,385	1,045	4,764	510	1006	Unemployment	14,660	14,660
459	2,706	2,377	510	1007	Workers' Compensation	2,170	2,170
229,732	298,312	289,769			**Total Personnel Services**	289,755	289,755
					MATERIALS AND SERVICES		
2,479	3,249	4,750	520	2001	Meetings, Travel & Memberships	6,250	6,250
853	1,467	500	520	2003	Publications	1,000	1,000
20	18	30	520	2102	Telephone	30	30
3,240	4,850	5,000	520	2113	Audit	5,000	5,000
19,177	21,643	22,500	520	2120	Insurance	25,169	25,169
1,463	1,391	1,200	520	2122	Duplicating	1,200	1,200
550	29	300	520	2123	Printing	300	300
884	768	700	520	2205	Office Supplies	700	700
76	95	175	520	2206	Postage	175	175
5	5	200	520	2209	Document Recording	200	200
196	0	500	520	2216	Small Equipment	500	500
0	4,497	0	520	2235	Office Furniture	0	0
28,942	38,013	35,855			**Total Materials and Services**	40,524	40,524
258,674	336,325	325,624			**TOTAL URBAN RENEWAL ADMIN**	330,279	330,279
407,289	497,772	489,530			**TOTAL ALL URA & CITY MANAGER**	459,267	459,267

FINANCE DEPARTMENT

Program Description

The Finance Department provides financial, recorder, risk management, and personnel support services for the entire City organization. These activities are guided by State and Federal statutes, generally accepted accounting principles, and local ordinances and policies.

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

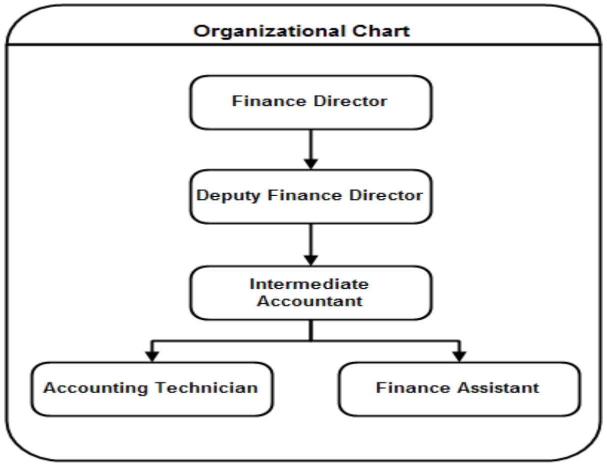
Support is provided to all of the City departments for reporting aspects of revenues, expenditures, and grant management. The Finance Department works closely with the Public Works and Development Department to track capital projects, improvement districts, engineering and architectural contracts, management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

City Goal: Finance

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

Budgeted Departmental Personnel Expenses

Finance Department 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 27% of the Executive Assistant's, 20% of the Finance Director's, 32% of the Deputy Finance Director's, 38% of the Finance Assistance's, 37% of the Accounting Tech's and 13% of the Intermediate Accountant's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 101 in this budget. FTE by allocation: 1.67 employees.



City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Finance Department 130

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
110,840	127,537	131,229	510	1001	Salaries	99,897	99,897
34	32	1,202	510	1002	Overtime	466	466
18,818	23,651	27,313	510	1003	P.E.R.S.	16,314	16,314
7,959	9,382	10,133	510	1004	Social Security	7,696	7,696
19,701	25,596	23,695	510	1005	Employee Insurance	18,666	18,666
6,232	4,134	9,049	510	1006	Unemployment	9,088	9,088
292	294	419	510	1007	Workers' Compensation	334	334
163,876	190,627	203,040			**Total Personnel Services**	152,461	152,461
					MATERIALS AND SERVICES		
2,976	2,792	3,000	520	2001	Meetings, Travel & Memberships	3,000	3,000
5,291	6,423	5,500	520	2005	Training	4,950	4,950
12	12	0	520	2102	Telephone	0	0
28,715	20,131	27,000	520	2108	Contractual	27,000	27,000
572	513	1,000	520	2122	Duplicating	1,000	1,000
1,409	1,245	2,200	520	2123	Printing	2,200	2,200
1,029	1,042	1,000	520	2205	Office Supplies	1,000	1,000
2,160	2,148	2,700	520	2206	Postage	2,700	2,700
5	143	500	520	2209	Document Recording	500	500
1,368	1,507	1,600	520	2224	Data Processing Supplies	1,600	1,600
43,536	35,957	44,500			**Total Materials and Services**	43,950	43,950
207,412	226,584	247,540			**TOTAL FINANCE DEPARTMENT**	196,411	196,411

CITY ATTORNEY

Program Description

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

The City Attorney maintains office hours at city hall on Tuesday afternoons. The City attorney's hours are budgeted for 15 hours per week. The City Attorney has a key role in labor relations issues. The special counsel line exists to be used if needed to pay for extra hours worked on special, unforeseen matters requiring the attorney's services that fall outside the 15 hours per week work, or special counsel such as bond counsel.

2014 Goals

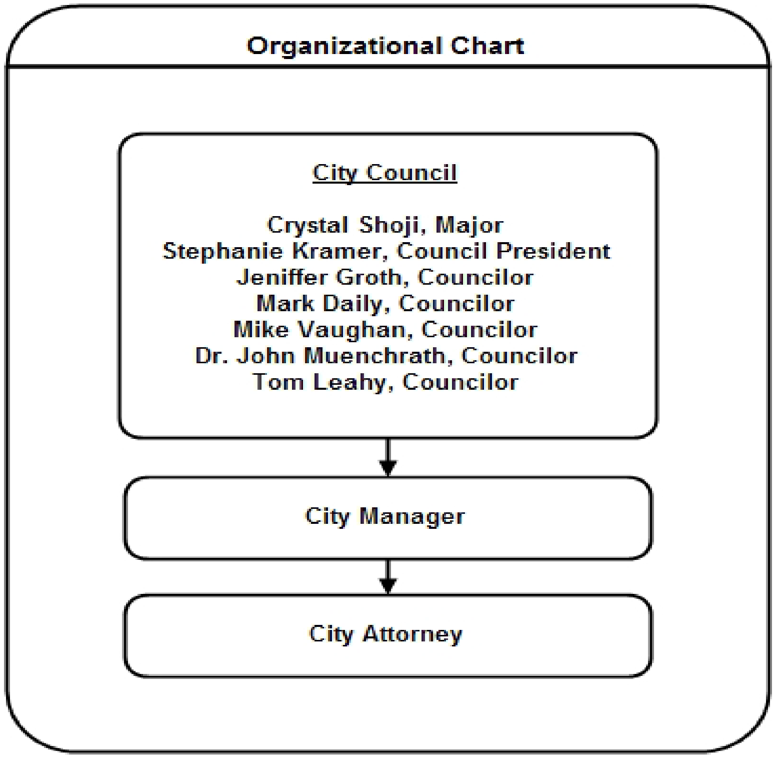
- Continue to review and revise ordinances for compliance with changes in state law, i.e. wastewater and land development ordinances.

- Provide legal analysis and opinions to staff, City Council, and the Urban Renewal Agency on an ongoing basis.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 34% of the City Attorney's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 101 in this budget.

FTE by allocation: .34 Employee



City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
City Attorney Department 140

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
37,248	38,256	39,022	510	1001	Salaries	26,537	26,537
7,347	7,546	8,863	510	1003	P.E.R.S.	5,231	5,231
2,742	2,801	2,986	510	1004	Social Security	2,030	2,030
7,366	8,130	8,742	510	1005	Employee Insurance	6,293	6,293
0	0	125	510	1006	Unemployment	85	85
94	84	121	510	1007	Worker's Compensation	86	86
54,797	56,817	59,859			**Total Personnel Services**	40,262	40,262
					MATERIALS AND SERVICES		
445	1,080	600	520	2001	Meetings, Travel & Memberships	600	600
820	275	300	520	2003	Publications	300	300
0	10,679	15,200	520	2114	Special Counsel	15,200	15,200
0	0	100	520	2205	Office Supplies	100	100
1,265	12,034	16,200			**Total Materials and Services**	16,200	16,200
56,063	68,851	76,059			**TOTAL CITY ATTORNEY**	56,462	56,462

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 2014-2015 Budget
Expenditures General Fund 01
City Hall Department 170

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
52,274	55,893	44,000	520	2101	Utilities	53,000	53,000
3,576	3,677	4,970	520	2102	Telephone	5,000	5,000
28,040	28,720	29,000	520	2108	Contractual	29,000	29,000
2,916	2,483	3,000	520	2225	Janitorial Supplies	3,000	3,000
11,105	9,990	5,000	520	2235	Office Furniture	0	0
20,241	39,020	20,000	520	2309	Building & Grounds Maintenance	20,000	20,000
118,151	139,784	105,970			**Total Materials and Services**	110,000	110,000
118,151	139,784	105,970			**TOTAL CITY HALL**	110,000	110,000

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 32% of the total State Revenue Sharing funds received from the State of Oregon.

The highest percentage allocated to the community groups was $64,240 in FYE 11, 54% of the total revenue received. The lowest amount allocated was $17,500 in FYE 05, 19.56% of the total revenue received.

As such, there is not a set amount required by resolution or any governing authority (other than the contractual obligation to the Boys and Girls Club for $10,000) to be provided to community groups. The amount budgeted this fiscal year is 19.6% of the anticipated revenue.

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Community Contributions Department 180

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
10,000	10,000	12,500	520	2416	SWOYA Boys and Girls Club (contract)	10,000	10,000
8,500	9,000	0	520	2418	T.H.E. House (Temporary Help in Emergency)	3,577	3,577
4,000	4,000	3,900	520	2419	Coos County Retired & Senior Vol. Program (RSVP)	1,744	0
6,000	6,000	4,940	520	2420	Coos County Area Transit Service District (CCAT)	2,683	2,683
3,076	3,300	3,380	520	2421	Women's Safety and Resource Center	2,200	2,200
1,924	3,000	0	520	2422	Neighbor to Neighbor Comm Dispute Resolution Ctr	0	0
5,000	5,000	4,940	520	2424	Bob Belloni Ranch, Inc.	2,236	2,236
1,500	1,600	1,300	520	2425	Mental Health Association of SW OR	1,073	1,073
5,000	5,000	0	520	2427	Coos Bay Public Schools Maslow Project	2,146	2,146
0	500	0	520	2429	Bay Area First Step	224	224
2,000	2,000	0	520	2430	Southwestern Oregon Veterans Outreach (SOVO)	0	0
1,000	900	780	520	2431	Oregon Coast Community Action (CASA)	1,117	1,117
0	5,000	0	520	2433	Star of Hope Activity Center, Inc.	0	0
0	0	3,900	520	2434	South Coast Veterans Association Network (SCVAN)	0	0
48,000	55,300	35,640			**Total Materials and Services**	27,000	25,256
48,000	55,300	35,640			**TOTAL COMMUNITY CONTRIBUTIONS**	27,000	25,256

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Community Contributions Department 180 Worksheet

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 percent 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 32% of the total funds received from the state for revenue sharing. The highest percentage was in FYE 11 at 54% ($64,240), the lowest was in FYE 05 at 19% ($17,500), and FYE 15 is proposed at 19.56% (27,000) due to budget constraints. Funds to be provided conditionally upon the organizations continued existence.

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Grants requests received from	Requests
0	500	0	Bay Area First Step	500
10,000	10,000	12,500	Boys and Girls Club	10,000
5,000	5,000	4,940	Bob Belloni Ranch, Inc.	5,000
6,000	6,000	4,940	Coos County Area Transit Service District (CCAT)	6,000
5,000	5,000	0	Coos Bay Public Schools Maslow Project	4,800
4,000	4,000	3,900	Coos County Retired & Senior Vol. Program (RSVP)	3,900
1,500	1,600	1,300	Mental Health Association of SW OR	2,400
1,924	3,000	0	Neighbor to Neighbor Comm Dispute Resolution Ctr	0
1,000	900	780	Oregon Coast Community Action (CASA)	2,500
0	0	3,900	South Coast Veterans Association Network (SCVAN)	0
2,000	2,000	0	Southwestern Oregon Veterans Outreach (SOVO)	0
0	5,000	0	Star of Hope Activity Center, Inc.	0
8,500	9,000	0	T.H.E. House (Temporary Help in Emergency)	8,000
3,076	3,300	3,380	Women's Safety and Resource Center	4,920
48,000	55,300	35,640	Total	48,020

NON DEPARTMENTAL

Program Description

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

The Materials and Services line items provide for the common expenses to the General Fund departments such as the internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, VISA merchant fees, banking fees, tax payments for special districts located within the city limits, appropriation authority for refunds, etc.

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

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

City Goal: Finance

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

Activities Aimed at Achieving Goal Priorities:

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 22% of the full-time Mechanic's and 72% of the part-time (.5 FTE) Mechanic's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 101 in this budget.

FTE by allocation: .94 employee

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Non Departmental Department 190

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
42,664	44,428	45,607	510	1001	Salaries	43,879	43,879
603	248	2,281	510	1002	Overtime	2,195	2,195
6,241	6,527	7,429	510	1003	P.E.R.S.	6,204	6,204
3,204	3,344	3,664	510	1004	Social Security	3,525	3,525
5,577	6,597	7,030	510	1005	Employee Insurance	11,772	11,772
0	0	220	510	1006	Unemployment	2,380	2,380
1,265	1,170	1,689	510	1007	Workers' Compensation	1,301	1,301
15	15	16	510	1008	City Council Volunteer W/Compensation	16	16
59,569	62,329	67,936			**Total Personnel Services**	71,272	71,272
					MATERIALS AND SERVICES		
13,157	13,788	15,000	520	2004	Permits, License, & Fees	15,000	15,000
0	0	20,000	520	2112	Storm/flood Damage Repairs	20,000	20,000
18,971	16,769	17,000	520	2116	Internet Costs	17,000	17,000
76,785	131,130	128,600	520	2120	Property/Liability/Auto Insurance	154,591	154,591
2,500	210	1,000	520	2121	Insurance Deductible	1,000	1,000
1,708	2,670	2,830	520	2122	Duplicating/Printing	2,800	2,800
2,092	2,232	2,095	520	2302	Postage/Machine Rental	2,250	2,250
982	2,009	7,500	520	2320	Library Building Maintenance	3,500	3,500
608	95	600	520	2412	Health & Safety (OSHA)	600	600
35,630	0	0	520	2413	Health Promotions Comm/CIS	0	0
1,228	0	1,500	520	2500	Bad Debts Expense	1,500	1,500
153,660	168,904	196,125			**Total Materials and Services**	218,241	218,241
					CAPITAL OUTLAY		
106,493	32,130	0	530	3005	Library Fire	0	0
106,493	32,130	0			**Total CAPITAL OUTLAY**	0	0
319,722	263,363	264,061			**TOTAL NON-DEPARTMENTAL**	289,513	289,513

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 Revenue Bond Fund transfer is the debt service payment from the General Fund to the Urban Renewal Agency.

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

The Contingency line item is set aside to fund Council approved, unknown expenditures of the current fiscal year. The intention is to carry as much of this amount over to the next fiscal year as possible. The Unappropriated Ending Fund Balance cannot be appropriated during the current fiscal year pursuant to Oregon Revised Statutes and are funds set aside to fund the General Fund departments the first part of the fiscal year until the tax payments are received in November.

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

This budget helps staff achieve the following City Goals:

City Goal: Finance

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

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

Activities Aimed at Achieving Goal Priorities:

- Provide financial statements to keep the Council actively involved in monitoring fiscal health of the City.

- Long range revenue and expenditure forecasting.

- Maintain solvency, liquidity, and leverage measures.

- Develop reserve and investment policy.

- Maintain financial rating.

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					TRANSFERS		
175,000	188,972	41,342	550	5000	Gas Tax Fund	0	1,744
127,696	148,503	171,474	550	5005	Hotel/Motel Fund	0	5,000
298,808	0	0	550	5012	Wastewater Fund	0	0
64,298	0	0	550	5017	Building Codes Fund	0	0
155,000	99,207	88,843	550	5021	Rainy Day Fund	0	0
101,000	76,839	0	550	5023	General Obligation Redemption Bond Fund	0	0
0	66,000	65,400	550	5026	Revenue Bond Fund CH Seismic Payment	64,800	64,800
600,000	0	25,000	550	5035	Major Capital Reserve Fund	0	0
1,521,802	579,521	392,059			**Total Transfers Out**	64,800	71,544
					SPECIAL PAYMENTS		
0	118,094	58,506	555	1001	Jurisdictional Exchange Special Payments FYE 14	0	0
0	118,094	58,506			**Total Special Payments**	0	0
					DEBT SERVICE		
728,083	380,137	350,180	560	6003	URA Du Jour Financing (Loan-Empire)	223,963	223,963
829,581	355,834	56,446	560	6003	URA Du Jour Financing (Loan-Downtown)	84,336	84,336
1,557,664	735,971	406,626				308,299	308,299
					CONTINGENCY		
0	0	400,000	560	6001	Contingency	600,000	600,000
3,553,724	2,723,917	493,669	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	1,509,004	1,504,004
6,633,190	4,157,504	1,750,860			**TOTAL OTHER FINANCING USES**	2,482,103	2,483,847
7,859,475	5,478,193	3,047,260			**TOTAL GENERAL GOVERNMENT**	3,707,057	3,707,057

POLICE DEPARTMENT

Department Mission Statement

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

Police Public Safety Program Description

The Department is comprised of the Administrative, Operations, Communications and Support Services. Within the budget, expenses relating to the Administrative, Operations, and Support Services are combined under "Police Division 240." Public Safety Communications related expenses can be found in the "Police Communications Division 242" and "9-1-1 Tax Fund 10, Department 380" budget pages.

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

Police Operations delivers direct law enforcement and investigative services to the community. Police officers handle over twenty thousand calls for law enforcement services each year. Nearly five thousand of those calls for service require investigation, documentation, (written reports), referral and/or follow up action each year. In addition to their patrol and investigations, officers serve as active members on a number of interagency teams: South Coast Interagency Narcotics Team; Traffic Crash Investigation Team; Major Crime and Incident Team; Sexual Assault Response Team; Emergency Response Team (SWAT); 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 and at the Coquille Tribal Housing service areas. Annually they process more than 33,000 calls for public safety services.

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

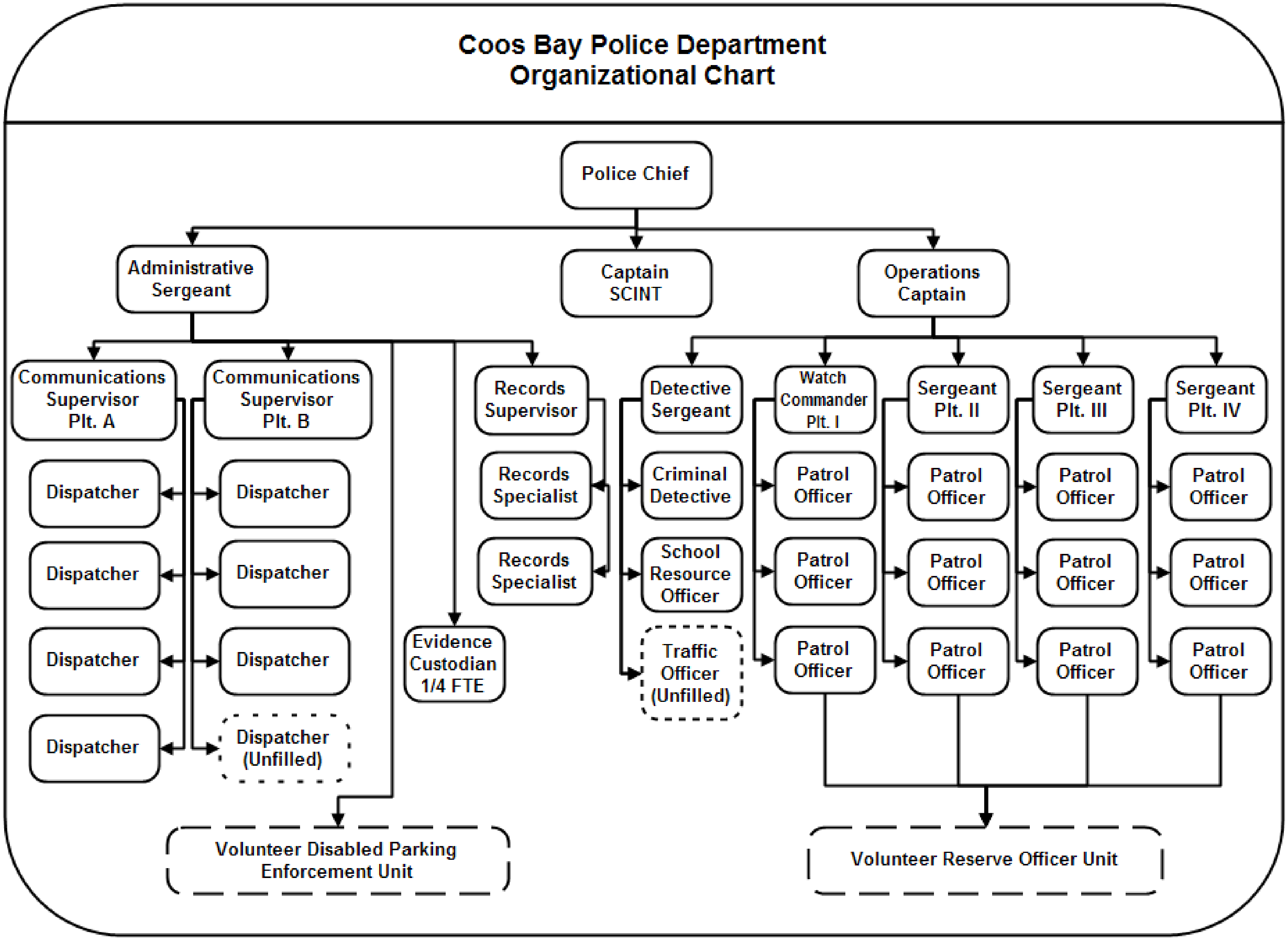
2014 Goals

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

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

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 eight (8) of the ten (10) dispatch positions. The employment costs for the remaining two (2) dispatch positions can be found in the "9-1-1 Tax Fund 10, Department 380" budget on page 101. FTE by allocation: 28.15 employees; Police Communications 8.00 employees; and 9-1-1 2.00 employees.


Coos Bay Police Department
Organizational Chart
Police Chief
Administrative Sergeant
Captain SCINT
Operations Captain
Communications Supervisor Plt. A
Communications Supervisor Plt. B
Records Supervisor
Detective Sergeant
Watch Commander Plt. I
Sergeant Plt. II
Sergeant Plt. III
Sergeant Plt. IV
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Dispatcher
Dispatcher (Unfilled)
Records Specialist
Records Specialist
Evidence Custodian 1/4 FTE
Criminal Detective
School Resource Officer
Traffic Officer (Unfilled)
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Patrol Officer
Volunteer Disabled Parking Enforcement Unit
Volunteer Reserve Officer Unit

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Police Administration Department 240

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
1,916,792	1,917,709	2,042,777	510	1001	Salaries	2,051,901	2,051,901
196,636	230,674	236,478	510	1002	Overtime	240,392	240,392
392,405	399,879	481,861	510	1003	P.E.R.S.	417,685	417,685
157,437	159,080	174,031	510	1004	Social Security	175,702	175,702
347,867	378,036	417,954	510	1005	Employee Insurance	437,001	437,001
0	0	32,350	510	1006	Unemployment	32,350	32,350
55,671	57,081	83,141	510	1007	Worker's Compensation	70,500	70,500
1,240	824	2,106	510	1008	Volunteer Worker's Compensation	1,872	1,872
3,068,049	3,143,283	3,470,698			**Total Personnel Services**	3,427,403	3,427,403
					MATERIALS AND SERVICES		
3,231	3,005	3,500	520	2001	Meetings, Travel & Memberships	3,500	3,500
34,052	26,284	33,000	520	2005	Training	30,000	30,000
11,872	13,003	17,000	520	2102	Telephone	17,000	17,000
1,204	2,988	3,000	520	2106	Recruitment Expense	3,000	3,000
1,356	962	5,500	520	2107	Police Reserves	5,500	5,500
5,629	2,709	13,500	520	2108	Contractual	10,000	10,000
1,399	940	1,500	520	2109	Health Screenings	1,500	1,500
7,883	2,822	3,750	520	2122	Duplicating	3,750	3,750
4,259	4,232	5,000	520	2123	Printing	5,000	5,000
520	587	2,100	520	2201	Uniform Allowance	2,100	2,100
6,482	12,708	12,050	520	2202	New Uniforms	12,050	12,050
5,751	6,225	6,000	520	2205	Office Supplies	6,000	6,000
3,742	4,272	5,000	520	2206	Postage	5,000	5,000
10,637	12,149	13,750	520	2209	Ammunition and Supplies	13,750	13,750
3,671	4,090	7,000	520	2212	Dog Care	7,000	7,000
10,380	9,316	12,600	520	2213	Safety Supplies	10,000	10,000
2,193	2,604	4,000	520	2217	Evidence Materials	4,000	4,000
77,816	73,709	80,850	520	2228	Petroleum Products	80,850	80,850
6,873	5,540	7,500	520	2303	Equipment Repairs	7,500	7,500
0	12,235	12,000	520	2304	Equipment Maintenances Contracts	12,000	12,000
22,937	26,616	30,000	520	2308	Automotive Parts	36,000	36,000
617	449	1,000	520	2406	Special Investigations	1,000	1,000
250	600	1,500	520	2407	Reimbursables	1,500	1,500
0	1,636	2,500	520	2409	Crime Prevention Materials	1,500	1,500
9,405	7,280	35,538	520	2440	DUII Impact Activities - Assigned	7,447	7,447
1,681	750	3,000	520	2441	Bulletproof Grant	2,177	2,177
12,504	3,500	15,000	520	2442	Canine - Assigned	15,000	15,000
0	0	3,500	520	2443	Range - Assigned	4,000	4,000
246,345	241,210	340,638			**Total Materials and Services**	308,124	308,124
3,314,394	3,384,493	3,811,336			**TOTAL POLICE OPERATIONS**	3,735,527	3,735,527

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Police Communications Department 242

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
431,173	429,916	463,793	510	1001	Salaries	453,343	453,343
13,138	10,068	37,104	510	1002	Overtime	36,268	36,268
76,895	77,766	102,198	510	1003	P.E.R.S.	84,356	84,356
32,820	32,429	38,324	510	1004	Social Security	37,461	37,461
97,991	106,739	121,743	510	1005	Employee Insurance	123,215	123,215
2,287	0	6,324	510	1006	Unemployment	6,750	6,750
1,133	1,476	1,570	510	1007	Worker's Compensation	1,548	1,548
655,437	658,394	771,056			**Total Personnel Services**	742,941	742,941
					MATERIALS AND SERVICES		
240	428	500	520	2001	Meetings, Travel & Memberships	500	500
1,978	5,258	5,000	520	2005	Training	4,500	4,500
6,090	6,290	6,500	520	2104	CADS/RMS	6,500	6,500
1,897	1,414	2,500	520	2303	Equipment Repairs	2,500	2,500
623	628	2,500	520	2410	Chaplain/Volunteer Program	1,000	1,000
10,828	14,018	17,000			**Total Materials and Services**	15,000	15,000
666,266	672,412	788,056			**TOTAL POLICE COMMUNICATIONS**	757,941	757,941

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Codes Enforcement Department 243

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
27,381	30,689	31,260	510	1001	Salaries	31,888	31,888
5,378	6,027	7,099	510	1003	P.E.R.S.	6,286	6,286
2,058	2,302	2,391	510	1004	Social Security	2,439	2,439
6,843	8,101	8,663	510	1005	Employee Insurance	9,148	9,148
0	0	163	510	1006	Unemployment	163	163
21	452	580	510	1007	Worker's Compensation	505	505
41,681	47,572	50,156			**Total Personnel Services**	50,429	50,429
					MATERIALS AND SERVICES		
60	60	250	520	2001	Meetings, Travel & Memberships	100	100
458	325	500	520	2005	Training	450	450
377	1,121	10,000	520	2108	Nuisance Abatement	10,000	10,000
0	0	15,000	520	2109	Hearings Officer	4,000	4,000
0	200	200	520	2201	Uniforms	200	200
895	1,706	25,950			**Total Materials and Services**	14,750	14,750
42,576	49,278	76,106			**TOTAL CODES ENFORCEMENT**	65,179	65,179
4,023,235	4,106,183	4,675,498			**TOTAL POLICE DEPARTMENT**	4,558,647	4,558,647

FIRE DEPARTMENT

Department Mission Statement

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

Program Description

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

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

The department performs a number of routine functions including testing and/or maintenance of apparatus, hydrants, hose, fire safety inspections, buildings and equipment; training in routine and emergency operations, and provision of safety equipment and materials. A number of community based education and enhancement programs are conducted by the department including a community based fire prevention program, a juvenile fire setter program, a regional chaplain program, school based fire/safety programs, and is responsible for citywide safety program administration.

2014 Goals

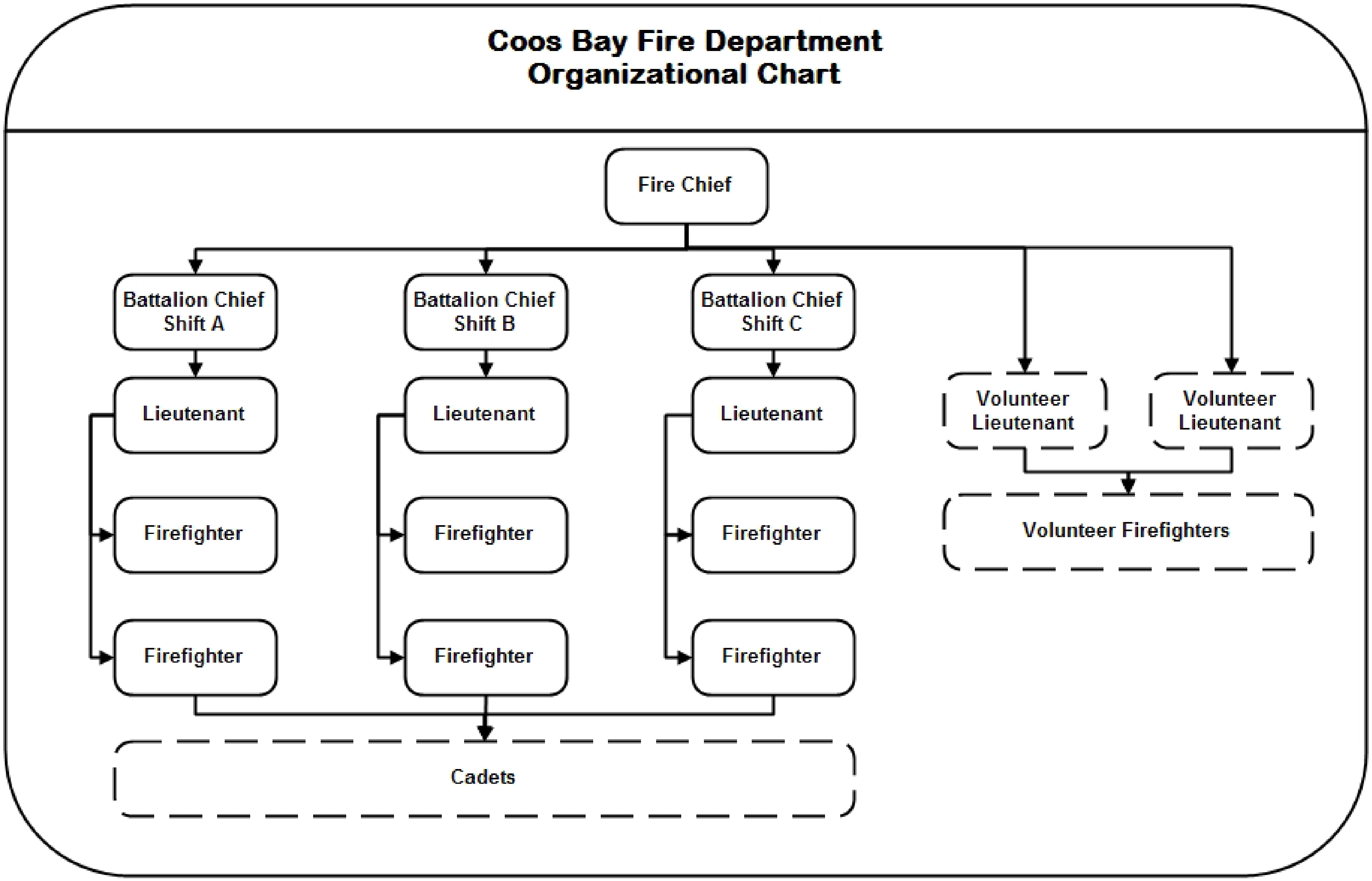
1. Maintain current staffing levels to adequately provide core services to the citizens.

2. Pursue additional grant funding for equipment and training.

3. Present public classes on the City's emergency response and preparedness plan.

4. Update and maintain the City's emergency response and preparedness plan.

   FTE by allocation: 16.00 employees


Coos Bay Fire Department
Organizational Chart
Fire Chief
Battalion Chief Shift A
Battalion Chief Shift B
Battalion Chief Shift C
Volunteer Lieutenant
Volunteer Lieutenant
Lieutenant
Lieutenant
Lieutenant
Volunteer Firefighters
Firefighter
Firefighter
Firefighter
Firefighter
Firefighter
Firefighter
Cadets

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Fire Department 261

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
1,269,311	1,300,222	1,319,204	510	1001	Salaries	1,301,956	1,301,956
102,683	97,579	90,000	510	1002	Overtime	90,000	90,000
262,941	262,278	309,903	510	1003	P.E.R.S.	261,224	261,224
103,470	104,640	107,812	510	1004	Social Security	106,494	106,494
199,440	223,799	269,796	510	1005	Employee Insurance	289,655	289,655
0	0	12,400	510	1006	Unemployment	12,400	12,400
38,147	34,687	52,256	510	1007	Workers' Compensation	41,546	41,546
5,563	9,216	17,264	510	1008	Volunteer Workers' Compensation	15,309	15,309
167	156	600	510	1010	ORS 243 Vol FF Life Insurance	600	600
1,981,723	2,032,577	2,179,235			**Total Personnel Services**	2,119,184	2,119,184
					MATERIALS AND SERVICES		
1,670	1,648	4,100	520	2001	Meetings, Travel & Memberships	3,000	3,000
13,843	11,495	15,000	520	2005	Training	13,500	13,500
24,424	24,504	22,000	520	2101	Utilities	23,100	23,100
7,246	5,519	9,000	520	2102	Telephone	7,000	7,000
0	888	1,000	520	2106	Recruitment Expense	1,000	1,000
3,079	3	3,000	520	2108	Contractual	3,000	3,000
41,000	41,000	41,000	520	2109	Contractual-Volunteers	41,000	41,000
1,842	993	3,000	520	2122	Duplicating	2,000	2,000
2,648	868	2,000	520	2123	Printing	2,000	2,000
6,619	9,830	9,300	520	2202	New Uniforms	9,000	9,000
13,994	11,807	17,000	520	2203	Fuel Oil	12,000	12,000
2,459	2,868	3,000	520	2205	Office Supplies	3,000	3,000
390	437	500	520	2206	Postage	500	500
3,169	3,799	5,000	520	2207	Special Department Supplies	3,700	3,700
17,946	19,548	23,790	520	2213	Personal Safety Equipment	23,000	23,000
1,575	4,637	5,000	520	2218	Emergency Medical Supplies	6,000	6,000
3,245	4,398	4,500	520	2221	Fire Prevention Materials	4,500	4,500
834	4,804	4,000	520	2223	Health Screenings	3,500	3,500
4,178	4,282	4,500	520	2225	Janitorial Supplies	4,500	4,500
4,531	3,465	5,500	520	2228	Petroleum Products	4,500	4,500
16,037	17,943	18,000	520	2230	Diesel Motor Fuel	19,000	19,000
18,640	27,139	22,000	520	2303	Equipment Repair/Replacement	20,000	20,000
1,179	0	1,500	520	2306	Ladder Testing	1,500	1,500
15,640	18,024	24,000	520	2308	Automotive Parts	21,000	21,000

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Fire Department 261

Fire Department 261 (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
15,279	29,432	19,500	520	2309	Building & Plant Maintenance	22,300	22,300
4,345	102	1,000	520	2310	Memorial Bricks	1,000	1,000
9,595	1,117	10,000	520	2311	Fire Grant	10,000	10,000
8,559	3,295	6,500	520	2315	Fire Hydrant Maintenance	6,500	6,500
243,966	253,844	284,690			**Total Materials and Services**	271,100	271,100
2,225,689	2,286,421	2,463,925			**TOTAL FIRE DEPARTMENT**	2,390,284	2,390,284
6,248,924	6,392,604	7,139,423			**TOTAL PUBLIC SAFETY**	6,948,931	6,948,931

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Public Works and Development Administration Department 300

Merged with PW Engineering FYE 14

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
27,914	27,904	0	510	1001	Salaries	0	0
1	0	0	510	1002	Overtime	0	0
4,086	4,126	0	510	1003	P.E.R.S.	0	0
2,055	2,048	0	510	1004	Social Security	0	0
4,962	4,995	0	510	1005	Employee Insurance	0	0
0	253	0	510	1006	Unemployment	0	0
37	300	0	510	1007	Workers' Compensation	0	0
3	4	0	510	1008	Volunteer Worker's Compensation	0	0
39,058	39,630	0			**Total Personnel Services**	0	0
					MATERIALS AND SERVICES		
1,813	469	0	520	2001	Meetings, Travel & Memberships	0	0
192	502	0	520	2003	Publications	0	0
1,463	175	0	520	2005	Training	0	0
527	866	0	520	2102	Telephone	0	0
2,269	2,303	0	520	2105	Advertising	0	0
5,492	3,085	0	520	2108	Contractual	0	0
2,357	2,810	0	520	2122	Duplicating	0	0
197	75	0	520	2123	Printing	0	0
1,829	1,561	0	520	2205	Office Supplies	0	0
3,118	3,486	0	520	2206	Postage	0	0
0	0	0	520	2208	Miscellaneous	0	0
492	696	0	520	2216	Small Equipment	0	0
1,975	961	0	520	2224	Data Processing Supplies	0	0
515	554	0	520	2228	Petroleum Products	0	0
80	0	0	520	2303	Equipment Repairs	0	0
2,671	898	0	520	2308	Automotive Parts	0	0
24,990	18,440	0			**Total Materials and Services**	0	0
64,048	58,070	0			**TOTAL PWD ADMINISTRATION**	0	0

COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

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

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

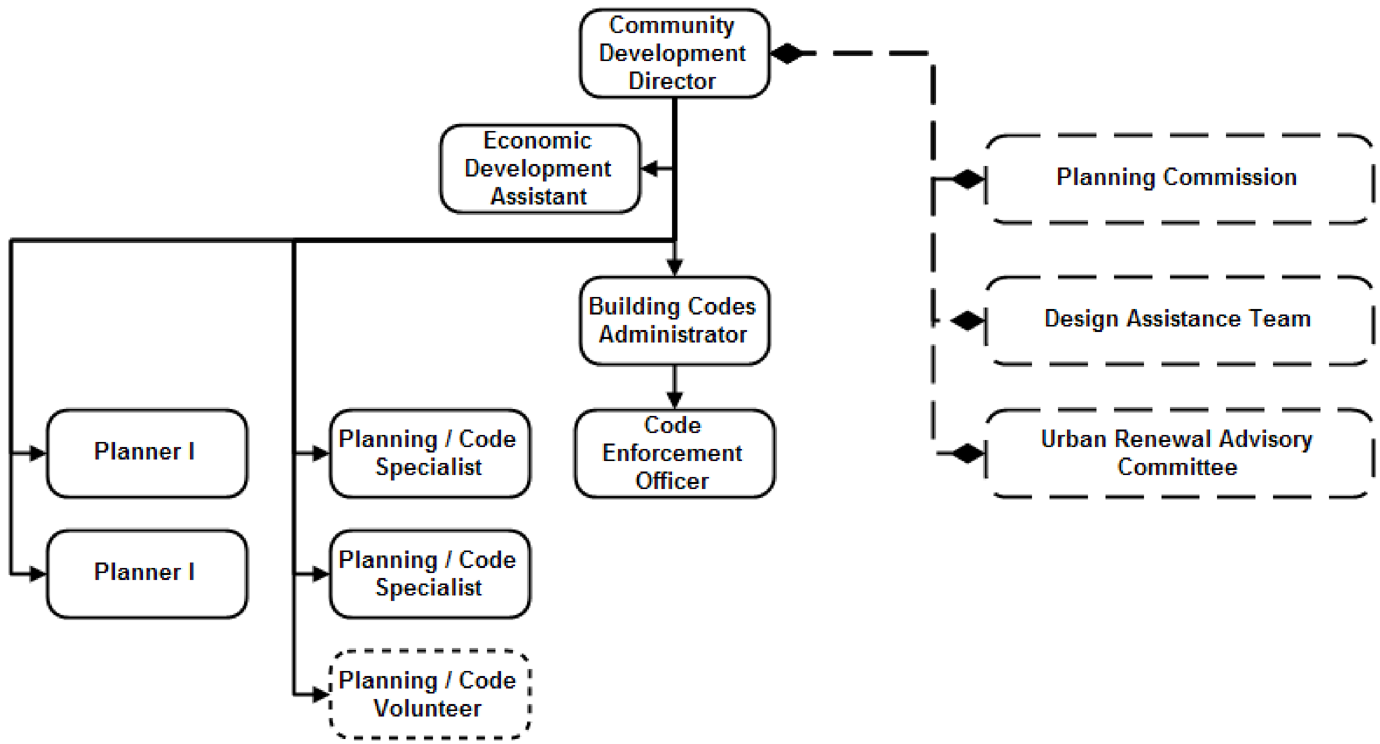
This year's budget includes funding for consultant work for any work necessary to update the comprehensive plan.

2014 Goals

- Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.
- Educate, cultivate, and encourage public participation in city government.
- Make as needed revisions to the Comprehensive Plan and the Land Development Ordinance.
- Implement Empire design standards
- Develop Downtown design standards.
- Adopt Wind Energy Conversion System Ordinance
- Provide training for Planning Commission members

FTE by allocation: 2.43 Employees

Community Development Department
Organizational Chart



City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Community Development Department 301

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
134,844	156,751	139,147	510	1001	Salaries	146,371	146,371
3	0	337	510	1002	Overtime	1,196	1,196
27,305	32,408	31,484	510	1003	P.E.R.S.	25,036	25,036
10,684	12,604	10,736	510	1004	Social Security	11,277	11,277
24,189	32,533	37,647	510	1005	Employee Insurance	36,798	36,798
0	1,343	2,767	510	1006	Unemployment	2,767	2,767
82	450	592	510	1007	Workers' Compensation	606	606
197,107	236,090	222,710			**Total Personnel Services**	224,051	224,051
					MATERIALS AND SERVICES		
498	180	1,425	520	2001	Meetings, Travel & Memberships	1,200	1,200
0	0	150	520	2003	Publications	0	0
410	50	1,625	520	2005	Training	1,463	1,463
0	0	500	520	2102	Telephone	250	250
0	0	900	520	2105	Advertising	1,500	1,500
3,681	3,357	20,000	520	2108	Contractual	64,000	64,000
0	0	2,100	520	2122	Duplicating	1,500	1,500
0	0	250	520	2123	Printing	200	200
0	0	1,380	520	2205	Office Supplies	1,200	1,200
0	0	1,750	520	2206	Postage	2,500	2,500
23	703	800	520	2216	Small Equipment	800	800
0	0	500	520	2224	Data Processing Supplies	500	500
0	0	750	520	2228	Petroleum Products	50	50
0	0	100	520	2303	Equipment Repairs	100	100
125	0	100	520	2308	Automotive Parts	100	100
17	236	150	520	2417	Planning Commission	1,000	1,000
0	0	100	520	2419	Design Review Committee	0	0
4,753	4,526	32,580			**Total Materials and Services**	76,363	76,363
201,861	240,615	255,290			**TOTAL COMMUNITY DEVELOPMENT**	300,414	300,414

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
DCLD/Coastal Implementation Grant Department 302

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
16,000	14,400	34,400	510	1011	Salary Transfers	34,400	34,400
16,000	14,400	34,400			**Total Personnel Services**	34,400	34,400
16,000	14,400	34,400			**TOTAL DCLD/COASTAL IMPL. GRANT**	34,400	34,400

PUBLIC WORKS DEPARTMENT – ENGINEERING

Program Description

The Engineering Division budget includes a portion of personnel expenses for the Engineering staff. Contractual budget are for unexpected specialty consulting service needs.

Engineering services provided managing 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, surveying, 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.

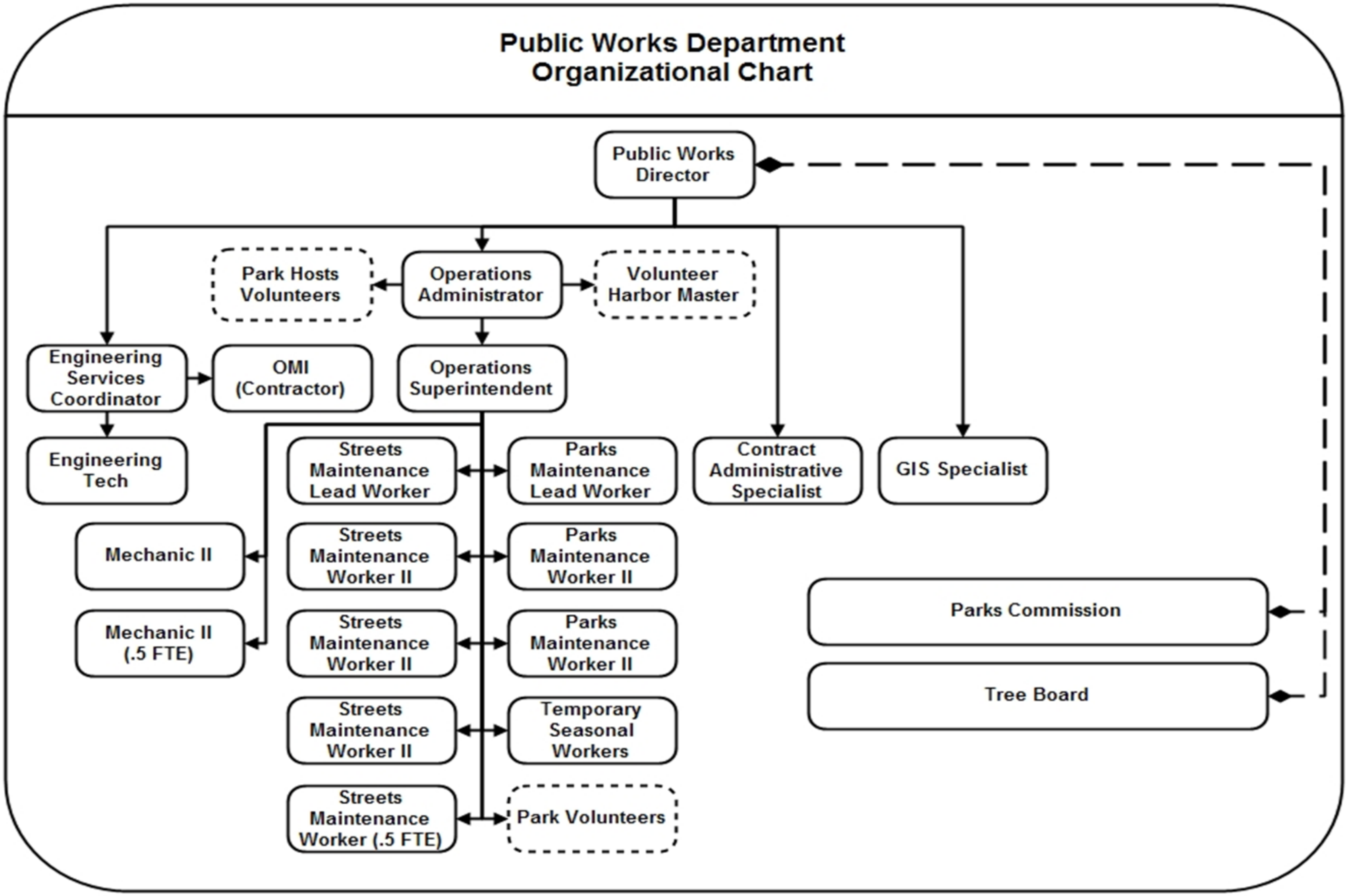
This division also fields citizen concerns regarding right-of-ways. These issues are prioritized with high priority placed on fire, life, and safety issues. Response times for other concerns are processed as time is available.

2014 Goals

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

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

FTE by allocation: .95 employee


Public Works Department
Organizational Chart
Public Works Director
Park Hosts Volunteers
Operations Administrator
Volunteer Harbor Master
Engineering Services Coordinator
OMI (Contractor)
Operations Superintendent
Engineering Tech
Streets Maintenance Lead Worker
Parks Maintenance Lead Worker
Contract Administrative Specialist
GIS Specialist
Mechanic II
Streets Maintenance Worker II
Parks Maintenance Worker II
Parks Commission
Mechanic II (.5 FTE)
Streets Maintenance Worker II
Parks Maintenance Worker II
Tree Board
Streets Maintenance Worker II
Temporary Seasonal Workers
Streets Maintenance Worker (.5 FTE)
Park Volunteers

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Public Works Admin/Engineering Department 305

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
56,401	40,075	69,079	510	1001	Salaries	70,868	70,868
0	0	553	510	1002	Overtime	546	546
6,700	5,858	10,958	510	1003	P.E.R.S.	9,111	9,111
4,199	2,949	5,327	510	1004	Social Security	5,470	5,470
10,872	6,125	11,646	510	1005	Employee Insurance	12,264	12,264
0	0	1,961	510	1006	Unemployment	1,951	1,951
1,544	1,213	2,201	510	1007	Workers' Compensation	1,967	1,967
0	0	5	510	1008	Volunteer Worker's Compensation	5	5
79,716	56,220	101,729			**Total Personnel Services**	102,181	102,181
					MATERIALS AND SERVICES		
267	220	1,875	520	2001	Meetings, Travel & Memberships	1,875	1,875
0	0	150	520	2003	Publications	150	150
200	0	200	520	2004	Permits, Licenses & Fees	200	200
560	0	1,125	520	2005	Training	1,013	1,013
0	0	500	520	2102	Telephone	500	500
0	0	1,350	520	2105	Advertising	1,000	1,000
248	192	6,000	520	2108	Contractual	4,000	4,000
0	0	900	520	2122	Duplicating	2,500	2,500
0	0	250	520	2123	Printing	250	250
150	115	450	520	2201	Uniform Allowance	450	450
0	0	920	520	2205	Office Supplies	1,200	1,200
0	0	1,750	520	2206	Postage	500	500
0	0	650	520	2216	Small Equipment	600	600
0	0	1,500	520	2224	Data Processing Supplies	1,000	1,000
511	71	1,040	520	2228	Petroleum Products	1,000	1,000
64	400	300	520	2231	Small Equipment	300	300
0	0	500	520	2303	Equipment Repairs	500	500
74	187	1,250	520	2308	Automotive Parts	1,250	1,250
2,073	1,185	20,710			**Total Materials and Services**	18,288	18,288
81,790	57,405	122,439			**TOTAL PW ADMIN/ENGINEERING**	120,469	120,469

PUBLIC WORKS DEPARTMENT – PARKS

Program Description

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

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

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

The Parks Division also provides support to various festival activities including the Memorial Day parade, 4th of July celebration, Blackberry Arts Festival, Bay Area Fun Festival, and Clamboree. This includes litter patrol, setting up and taking down barricades, and responding to any other special requests.

The Litter Patrol and Beautification line item includes funding for summer temporary workers that focus primarily on the downtown areas. The Building and Ground Maintenance line item includes funds for heating the Scout Cabin. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance.

2014 Goals

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

- Implement Parks Master Plan as funding allows.
- Maximize use of volunteers.

FTE by allocation: 2.01 employees

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
Public Works Parks Department 306

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.		PERSONNEL SERVICES	Proposed 2014-15	Committee Approved 2014-15
76,458	97,869	99,789	510	1001	Salaries	103,455	103,455
3,490	4,325	4,190	510	1002	Overtime	4,351	4,351
12,693	16,611	18,742	510	1003	P.E.R.S.	16,155	16,155
5,880	7,533	7,956	510	1004	Social Security	8,249	8,249
16,372	23,664	24,980	510	1005	Employee Insurance	26,452	26,452
0	0	499	510	1006	Unemployment	499	499
3,789	4,493	8,706	510	1007	Workers' Compensation	7,605	7,605
940	838	2,084	510	1008	Volunteer Worker's Compensation	1,754	1,754
119,621	155,332	166,946			**Total Personnel Services**	168,519	168,519
					MATERIALS AND SERVICES		
416	360	1,000	520	2001	Meetings, Travel & Memberships	1,000	1,000
2,570	2,437	2,500	520	2004	Permits, Licenses & Fees	1,500	1,500
1,501	215	1,500	520	2005	Training	1,350	1,350
14,439	14,541	16,000	520	2101	Utilities	15,000	15,000
666	670	425	520	2102	Telephone	425	425
4,146	7,575	4,000	520	2108	Contractual	5,000	5,000
45,430	58,332	40,000	520	2112	Litter Patrol and Beautification	40,000	40,000
0	525	825	520	2201	Uniform Allowance	825	825
1,056	2,010	1,000	520	2213	Safety Supplies	1,500	1,500
7,758	7,757	6,000	520	2225	Janitorial Supplies	6,000	6,000
12,926	13,439	15,000	520	2228	Petroleum Products	15,000	15,000
2,903	3,771	3,000	520	2231	Small Equipment	3,000	3,000
1,299	2,438	2,000	520	2303	Equipment Repair	2,000	2,000
269	11,438	20,000	520	2307	Concrete, Asphalt & Gravel	10,000	10,000
3,758	3,924	3,000	520	2308	Automotive Parts	3,000	3,000
43,901	62,224	45,000	520	2309	Building & Grounds Maintenance	60,000	60,000
3,417	1,738	0	520	2311	Ed Lund Maintenance	0	0
4,047	14,892	22,500	520	2313	Boat Ramps Maintenance	22,500	22,500
70,560	60,421	80,000	520	2414	Pool Operation - Mingus Pool	70,000	70,000
0	558	0	520	2416	Scout Cabin	0	0
221,062	269,263	263,750			**Total Materials and Services**	258,100	258,100
340,683	424,596	430,696			**TOTAL PW PARKS DEPARTMENT**	426,619	426,619

City of Coos Bay 2014-2015 Budget
Expenditures General Fund 01
CBNBWB Special Water Project IFA 2010 Department 313

Abolished in FYE 2014

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
3,877,081	768,417	0	520	2999	CBNBWB Series 2010 Expenditures	0	0
3,877,081	768,417	0			**Total Materials and Services**	0	0
3,877,081	768,417	0			**TOTAL CBNBWB Special Water Project IFA 2010**	0	0
4,581,463	1,563,503	842,826			**TOTAL PUBLIC WORKS AND COMMUNITY DEVELOPMENT**	881,903	881,903
18,689,862	**13,434,300**	**11,029,508**			**TOTAL GENERAL FUND EXPENDITURES**	**11,537,890**	**11,537,890**

PUBLIC WORKS DEPARTMENT – STREETS & MAINTENANCE

Program Description

The Streets Division primarily maintains the street and right-of-way system. Asphalt street surfaces are patched and gravel streets are graded with additional gravel as funding allows. Drainage ditches are maintained through a combination of dig outs, brush cutting, and weed killing. Street sweeping is done on asphalt streets and public parking lots.

Staff supervises inmate work crews involved in brush clearing or garbage pick-up along City streets. Staff maintains the street signs working with engineering staff to insure City maps reflect current signage. Staff also lay all thermoplastic crosswalks and parking lines, paint some street legends, and coordinate services for major street painting. Brush cutting along City streets to maintain visibility is a major task in the spring growing season, and a lesser task during the summer and fall months.

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

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

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

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

This year's budget does not include a recommendation to supplement the Gas Tax fund with General Fund as in years past due to General Fund constraints. Should the State's projection for the City's share of gas tax revenues materialize, it will buffer the impact of no General Fund supplement.

2014 Goals

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

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

FTE by allocation: 5.43 employees

City of Coos Bay 2014-2015 Budget
State Gas Tax Resources Fund 2

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
88,815	228,604	130,000	300	0100	**CARRYOVER BALANCE**	143,572	143,572
					REVENUE FROM OTHER AGENCIES		
870,942	868,362	870,000	340	0800	State Gas Tax	870,000	870,000
870,942	868,362	870,000			**Total Revenue from Other Agencies**	870,000	870,000
					USE OF MONEY AND PROPERTY		
732	751	800	350	0100	Interest	1,000	1,000
732	751	800			**Total Use of Money & Property**	1,000	1,000
					OTHER INCOME		
32,163	28,366	10,000	380	0100	Miscellaneous Revenue	10,000	10,000
6,835	0	0	380	0600	Equipment & Scrap Sales	0	0
38,998	28,366	10,000			**Total Other Income**	10,000	10,000
					TRANSFERS IN		
175,000	188,972	41,342	390	0800	General Fund	0	1,744
175,000	188,972	41,342			**Total Transfers**	0	1,744
1,174,487	1,315,055	1,052,142			**TOTAL GAS TAX FUND REVENUE**	1,024,572	1,026,316

City of Coos Bay 2014-2015 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
247,017	228,226	253,526	510	1001	Salaries	263,600	263,600
2,571	3,187	7,574	510	1002	Overtime	7,801	7,801
32,507	35,212	44,033	510	1003	P.E.R.S.	38,254	38,254
18,544	17,357	19,998	510	1004	Social Security	20,799	20,799
43,415	50,362	57,589	510	1005	Employee Insurance	62,194	62,194
2,242	896	5,949	510	1006	Unemployment	10,573	10,573
12,434	9,434	15,835	510	1007	Workers' Compensation	13,881	13,881
358,729	344,674	404,504			**Total Personnel Services**	417,102	417,102
					MATERIALS AND SERVICES		
424	988	1,500	520	2001	Meetings, Travel & Memberships	1,500	1,500
1,162	633	1,000	520	2004	Permits, Licenses, Fees	1,000	1,000
1,955	1,944	2,000	520	2005	Training	2,000	2,000
13,226	14,414	13,000	520	2101	Utilities	13,000	13,000
2,127	1,886	1,500	520	2102	Telephone	1,500	1,500
23,666	30,323	12,000	520	2108	Contractual	35,000	35,000
9,329	12,817	14,878	520	2120	Insurance	18,787	18,787
38,143	38,672	40,000	520	2124	Traffic Signals	40,000	40,000
234,699	221,327	210,000	520	2125	Street Lights	220,000	220,000
15,558	26,316	18,000	520	2126	Street Lights-State Shared	18,000	18,000
1,790	2,742	3,100	520	2201	Uniform Allowance	3,100	3,100
571	1,161	800	520	2205	Office Supplies	800	800
2,830	2,091	3,000	520	2213	Safety Supplies	4,000	4,000
49,599	54,666	30,000	520	2222	Traffic Safety Supplies	40,000	40,000
413	1,005	1,000	520	2225	Janitorial Supplies	1,000	1,000
26,095	25,132	35,000	520	2228	Petroleum Products	35,000	35,000
3,522	26,526	15,500	520	2231	Small Equipment	15,500	15,500
1,293	4,687	2,000	520	2303	Equipment Repairs	3,000	3,000
102,980	167,715	191,360	520	2307	Concrete, Asphalt & Gravel	80,322	82,066
10,199	9,901	6,000	520	2308	Automotive Parts	6,000	6,000
7,193	6,744	6,000	520	2309	Building & Plant Maintenance	10,000	10,000
10,540	19,965	15,000	520	2310	Streetscape Maintenance	20,000	20,000
21,837	25,154	25,000	520	2316	Heavy Equipment Parts	20,000	20,000
579,154	696,808	647,638			**Total Materials and Services**	589,509	591,253
					TRANSFERS OUT		
8,000	0	0	550	5006	Transfer to Bike/Pedestrian Path Fund	0	0
8,000	0	0			**Total Transfers**	0	0
0	0	0	560	6001	**CONTINGENCY**	17,961	17,961
228,604	273,573	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
1,174,487	1,315,055	1,052,142			**TOTAL GAS TAX EXPENDITURES**	1,024,572	1,026,316

PUBLIC WORKS DEPARTMENT – WASTEWATER

Program Description

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

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

Portions of personnel expenses for staff involved in administration of the system are funded with wastewater revenues. This year's personnel expenses includes the addition of a new position, wastewater engineer, to assist the City accomplish the numerous wastewater projects.

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 Wastewater Improvement Fund will be used as for debt service for loans used in the design and construction of the DEQ mandated projects. These include the construction of pump stations, final design for improvements to Plant #2, and sewer line projects. Funds are also set aside toward the purchase of a replacement rolling stock.

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

2014 Goals

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

Educate, cultivate, and encourage public participation in City Government

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

FTE by allocation: 10.45 employees

City of Coos Bay 2014-2015 Budget
Wastewater Resources Fund 3

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
1,533,394	2,504,992	1,500,000	300	0100	**CARRYOVER BALANCE**	650,000	650,000
					REVENUE FROM OTHER AGENCIES (000)		
297,273	229,992	120,000	340	2000	Charleston Sanitary District	209,047	209,047
64,358	50,292	55,000	340	2100	Bunker Hill Sanitary District	87,521	87,521
361,631	280,284	175,000			**Total Revenue from other Agencies**	296,568	296,568
					USE OF MONEY AND PROPERTY		
10,331	11,420	9,000	350	0100	Interest	9,000	9,000
3,180	0	0	350	0200	Lease Revenue	0	0
13,511	11,420	9,000			**Total Use of Money & Property**	9,000	9,000
					CHARGES FOR CURRENT SERVICES		
6,265	5,770	2,000	360	1200	Sewer Permits/Connection Fees	2,000	2,000
4,389,373	4,697,617	4,699,840	360	1400	Sewer Use Fees	4,952,044	4,952,044
2,131	2,241	2,500	360	1600	R.V. Dump Fees	2,500	2,500
103,086	54,447	78,000	360	1700	Alum Sludge Disposal Payments	55,000	55,000
4,500,855	4,760,075	4,782,340			**Total Charges for Current Services**	5,011,544	5,011,544
					OTHER INCOME		
200	24,742	0	380	0100	Miscellaneous Revenue	0	0
567	2,895	0	380	0600	Equipment & Scrap Sales	0	0
767	27,637	0			**Total Other Income**	0	0
					TRANSFERS IN		
298,808	0	0	390	0800	General Fund	0	0
298,808	0	0			**Total Transfers In**	0	0
6,708,966	7,584,408	6,466,340			**TOTAL WASTEWATER REVENUE**	5,967,112	5,967,112

City of Coos Bay 2014-2015 Budget
Wastewater Expenditures Fund 3
Administration Department 350

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
73,904	80,904	83,733	510	1001	Salaries	84,291	84,291
4	4	601	510	1002	Overtime	883	883
12,885	14,555	17,441	510	1003	P.E.R.S.	14,735	14,735
5,068	5,655	6,582	510	1004	Social Security	6,629	6,629
14,135	17,352	18,700	510	1005	Employee Insurance	19,586	19,586
3,211	1,286	3,928	510	1006	Unemployment	2,052	2,052
92	192	285	510	1007	Workers' Compensation	283	283
15,165	17,214	0	510	1009	Accrued Vacation Expense	0	0
124,464	137,162	131,270			**Total Personnel Services**	128,459	128,459
					MATERIALS AND SERVICES		
0	0	1,000	520	2105	Advertising	1,000	1,000
125	215	1,000	520	2108	Contractual	4,000	4,000
0	0	300	520	2122	Duplicating	0	0
65,074	65,615	68,000	520	2127	Collection, Merchant, Bad Debt Expense	68,000	68,000
0	0	338,808	520	2600	W/W Environmental Insurance Reserve	358,808	358,808
65,199	65,830	409,108			**Total Materials and Services**	431,808	431,808
					TRANSFERS		
643,916	1,959,871	1,608,634	550	5005	Transfer to WW Improvement Fund	1,358,418	1,358,418
520,000	520,000	973,382	550	5009	Transfer to Revenue Bond Fund	404,275	404,275
20,000	0	0	550	5015	Transfer to Insurance Reserve Fund	0	0
6,500	6,500	6,500	550	5020	Transfer to Technology Reserve Fund	6,500	6,500
1,190,416	2,486,371	2,588,516			**Total Transfers**	1,769,193	1,769,193
0	0	157,579	560	6001	**CONTINGENCY**	68,180	68,180
1,380,079	2,689,363	3,286,473			**TOTAL WW ADMINISTRATION**	2,397,640	2,397,640

City of Coos Bay 2014-2015 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
72,483	77,356	83,475	510	1001	Salaries	133,412	133,412
23	14	978	510	1002	Overtime	1,112	1,112
10,465	12,265	15,072	510	1003	P.E.R.S.	21,535	21,535
5,234	5,641	6,510	510	1004	Social Security	10,374	10,374
14,072	15,400	16,993	510	1005	Employee Insurance	27,453	27,453
2,601	611	6,266	510	1006	Unemployment	6,987	6,987
311	731	1,168	510	1007	Workers' Compensation	1,516	1,516
105,189	112,019	130,462			**Total Personnel Services**	202,389	202,389
					MATERIALS AND SERVICES		
21	509	900	520	2001	Meetings, Travel & Memberships	1,000	1,000
12,298	10,888	30,000	520	2004	Permits, Licenses & Fees	30,000	30,000
8,257	4,553	75,000	520	2108	Contractual	75,000	75,000
10,706	13,459	15,355	520	2120	Insurance	19,353	19,353
853,466	862,867	892,359	520	2131	OMI Contract	919,844	919,844
3,572	1,500	4,700	520	2308	Automotive Parts	4,700	4,700
9,196	6,333	5,500	520	2316	Heavy Equipment	6,000	6,000
51	4,005	8,000	520	2317	Equipment Parts & Maintenance	8,000	8,000
897,567	904,114	1,031,814			**Total Materials and Services**	1,063,897	1,063,897
1,002,755	1,016,133	1,162,276			**TOTAL PLANT 1 EXPENDITURES**	1,266,286	1,266,286

City of Coos Bay 2014-2015 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
91,014	97,238	103,875	510	1001	Salaries	156,227	156,227
23	14	1,124	510	1002	Overtime	1,265	1,265
13,145	15,326	18,543	510	1003	P.E.R.S.	24,967	24,967
6,595	7,099	8,102	510	1004	Social Security	12,153	12,153
16,581	18,099	19,933	510	1005	Employee Insurance	31,044	31,044
2,601	662	7,979	510	1006	Unemployment	8,706	8,706
442	1,131	1,780	510	1007	Workers' Compensation	2,087	2,087
130,401	139,569	161,337			**Total Personnel Services**	236,448	236,448
					MATERIALS AND SERVICES		
28	719	900	520	2001	Meetings, Travel & Memberships	2,000	2,000
12,520	10,643	35,000	520	2004	Permits, Licenses & Fees	35,000	35,000
11,367	4,852	75,000	520	2108	Contractual	50,000	50,000
7,896	9,622	10,363	520	2120	Insurance	11,587	11,587
446,049	451,044	466,461	520	2131	OMI Contract	480,828	480,828
1,550	965	2,500	520	2308	Automotive Parts	3,000	3,000
5,060	2,272	3,500	520	2316	Heavy Equipment	3,000	3,000
15	4,005	10,000	520	2317	Equipment Parts & Maintenance	5,000	5,000
484,486	484,123	603,724			**Total Materials and Services**	590,415	590,415
614,887	623,692	765,061			**TOTAL PLANT 2 EXPENDITURES**	826,863	826,863

City of Coos Bay 2014-2015 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
107,579	116,354	120,607	510	1001	Salaries	185,356	185,356
47	24	1,763	510	1002	Overtime	2,111	2,111
15,523	17,876	20,602	510	1003	P.E.R.S.	28,496	28,496
7,872	8,573	9,410	510	1004	Social Security	14,428	14,428
19,186	21,733	23,277	510	1005	Employee Insurance	37,215	37,215
4,869	428	11,649	510	1006	Unemployment	14,495	14,495
737	1,593	2,387	510	1007	Workers' Compensation	2,732	2,732
155,812	166,582	189,695			**Total Personnel Services**	284,833	284,833
					MATERIALS AND SERVICES		
70	394	900	520	2001	Meetings, Travel & Memberships	1,000	1,000
2,314	1,162	5,000	520	2004	Permits, Licenses & Fees	2,000	2,000
979	3,080	25,000	520	2108	Contractual	25,000	25,000
151,231	41,457	50,000	520	2110	Emergency Repairs	50,000	50,000
9,323	11,927	14,299	520	2120	Insurance	14,080	14,080
485,389	490,266	507,023	520	2131	OMI Contract	522,639	522,639
2,073	3,216	3,000	520	2228	Petroleum Products	3,000	3,000
8,643	4,756	12,000	520	2308	Automotive Parts	15,000	15,000
47,661	22,406	25,000	520	2316	Heavy Equipment parts	25,000	25,000
1,683	13,762	10,000	520	2317	Equipment Parts & Maintenance	10,000	10,000
709,364	592,427	652,222			**Total Materials and Services**	667,719	667,719
865,177	759,009	841,917			**TOTAL COLLECTIONS EXPENDITURES**	952,552	952,552

City of Coos Bay 2014-2015 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
70,005	76,718	90,753	510	1001	Salaries	166,217	166,217
291	288	2,442	510	1002	Overtime	2,745	2,745
8,959	11,244	16,193	510	1003	P.E.R.S.	26,526	26,526
5,158	5,695	7,161	510	1004	Social Security	13,008	13,008
15,293	18,333	21,147	510	1005	Employee Insurance	35,924	35,924
2,324	326	4,650	510	1006	Unemployment	7,137	7,137
1,876	1,798	3,868	510	1007	Workers' Compensation	4,344	4,344
88,741	97,188	146,214			**Total Personnel Services**	255,901	255,901
					MATERIALS AND SERVICES		
32	19	750	520	2001	Meetings, Travel & Memberships	2,000	2,000
1,732	1,041	3,000	520	2004	Permits, Licenses & Fees	3,000	3,000
50	16,560	25,000	520	2108	Contractual	25,000	25,000
80,338	24,333	50,000	520	2110	Emergency Repairs	50,000	50,000
6,283	4,878	7,400	520	2120	Insurance	7,622	7,622
155,324	156,885	162,250	520	2131	OMI Contract	167,247	167,247
3,995	5,065	6,500	520	2228	Petroleum Products	5,500	5,500
2,285	1,359	3,000	520	2308	Automotive Parts	2,000	2,000
1,545	1,554	3,500	520	2316	Heavy Equipment parts	3,500	3,500
751	0	3,000	520	2317	Equipment Parts & Maintenance	2,000	2,000
252,335	211,694	264,400			**Total Materials & Services**	267,869	267,869
341,076	308,883	410,614			**TOTAL COLL./STORMWATER EXPEND.**	523,770	523,770
2,504,992	2,187,328	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
6,708,966	7,584,408	6,466,340			**TOTAL WASTEWATER EXPENSE**	5,967,112	5,967,112

HOTEL/MOTEL TAX FUND

Background

The City of Coos Bay established the transient room tax with the enactment of Ordinance No. 2663 in 1976 (Chapter 3.55 in our municipal code). The tax is imposed on lodging businesses intended for occupancy of 30 days or less such as hotels/motels, bed and breakfast, RV parks, and vacation rentals. The current tax imposed is 7% and is paid to the City in quarterly payments. There is 2/7 of the gross receipts used to help fund the Visitor and Convention Bureau.

Program Description

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

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

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

The Hotel/Motel Tax Fund is used for promotion of community events such as the 4th of July in Mingus Park, fireworks display, and purchase and replacement of Christmas decorations. Purchase of flowers for the Downtown hanging baskets and Empire streetscape are also a part of this fund. The Coos Bay North Bend Visitor and Convention Bureau receives funding thru this fund from the City of Coos Bay, City of North Bend, and the Coquille Indian Tribe.

FTE Allocation: 2.80 employees

City of Coos Bay 2014-2015 Budget
Hotel/Motel Tax Fund 5

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
100,844	88,028	52,028	300	0100	**CARRYOVER BALANCE**	80,000	80,000
					TAXES		
344,831	364,106	342,843	311	0100	Hotel/Motel Tax - General	350,000	350,000
138,684	144,969	137,137	311	0200	Hotel/Motel Tax - Visitor's & Convention Bureau	140,000	140,000
483,515	509,075	479,980			**Total Taxes**	490,000	490,000
					USE OF MONEY AND PROPERTY		
465	272	100	350	0100	Interest	200	200
720	720	720	350	0900	Coos Art Museum Rents	0	0
1,185	992	820			**Total Use of Money and Property**	200	200
					CURRENT SERVICES		
9,734	8,542	8,000	360	0100	Visitor's Center Revenue	8,000	8,000
9,734	8,542	8,000			**Total Current Services**	8,000	8,000
					OTHER INCOME		
8,696	3,191	3,000	380	0100	Misc Revenue	3,000	3,000
8,696	3,191	3,000			**Total Other Income**	3,000	3,000
					TRANSFERS IN		
127,696	148,503	171,474	390	0800	Transfer in from General Fund	0	5,000
127,696	148,503	171,474			**Total Transfers in**	0	5,000
731,669	758,331	715,302			**TOTAL HOTEL/MOTEL TAX REVENUE**	581,200	586,200

City of Coos Bay 2014-2015 Budget
Hotel/Motel Tax Fund 5
Department 410

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
160,493	147,317	140,618	510	1001	Salaries	134,780	134,780
4,058	5,437	6,583	510	1002	Overtime	6,812	6,812
20,600	23,639	25,914	510	1003	P.E.R.S.	20,466	20,466
12,215	11,333	11,284	510	1004	Social Security	10,855	10,855
29,838	39,072	39,655	510	1005	Employee Insurance	40,877	40,877
692	459	2,001	510	1006	Unemployment	1,681	1,681
8,042	6,689	10,768	510	1007	Workers' Compensation	9,122	9,122
235,938	233,947	236,823			**Total Personnel Services**	224,593	224,593
					MATERIALS AND SERVICES		
28,024	21,422	23,000	520	2101	Tourism related - dock utilities	24,000	24,000
6,685	4,317	7,947	520	2108	Contractual	8,000	8,000
0	0	9,500	520	2120	Insurance	11,364	11,364
16,966	16,305	28,000	520	2204	Community Events & Promotion	20,000	20,000
2,400	4,642	19,875	520	2307	Historical Rail Museum	4,875	4,875
1,002	923	14,000	520	2308	Sun Building Maintenance	1,000	1,000
10,137	8,892	20,000	520	2311	Egyptian Theater	10,000	10,000
720	540	720	520	2403	Art Museum Rents (in and out)	0	0
11,250	13,705	10,800	520	2410	Boat Building Center	0	5,000
138,684	144,969	137,137	520	2429	Visitors Convention Bureau (in and out)	140,000	140,000
43,674	23,772	45,000	520	2433	Special Projects (including Christmas Lights)	10,000	10,000
98,281	93,438	110,500	520	2434	Visitor Information Center	88,363	88,363
49,868	48,794	52,000	520	2435	Art Museum Management/Maintenance/Utilities	39,000	39,000
13	0	0	520	2500	Bad Debt Expense	5	5
407,703	381,719	478,479			**Total Materials and Services**	356,607	361,607
0	0	0	560	6001	**CONTINGENCY**	0	0
88,028	142,665	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
731,669	758,331	715,302			**TOTAL HOTEL/MOTEL TAX EXPENSE**	581,200	586,200

LIBRARY

Mission Statement

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

Program Description

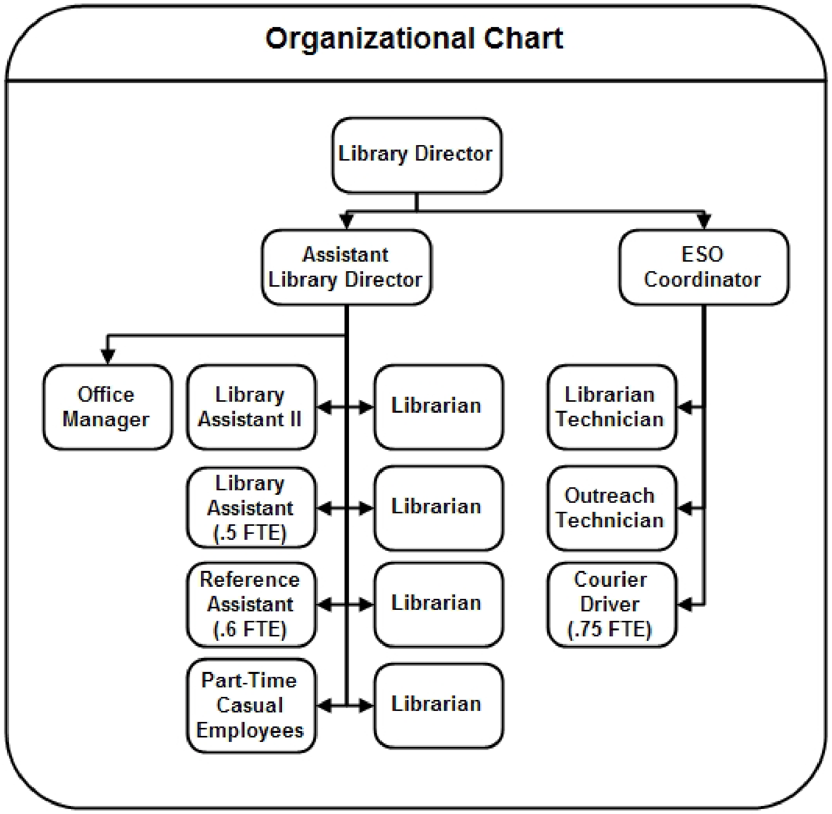
As a member of the Coos County Library Service District, the Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service,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

2014 Goals

1. Plan for future of library building infrastructure.
2. Maintain diverse programming for the public.
3. Strengthen partnerships with community groups.
4. Address growing operations revenue-to-expenditure gap.
5. Promote awareness of library services to a changing community.

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 2014-2015 Budget
Coos County Library Service District Extended Services Office Fund 14

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
0	0	0	300	0100	**CARRYOVER BALANCE**	178,421	178,421
					TAXES		
0	0	0	310	0100	Property Taxes	499,143	499,143
0	0	0			**Total Taxes**	499,143	499,143
					REVENUE FROM OTHER AGENCIES		
0	0	0	340	0300	State Library Grant	5,500	5,500
0	0	0				5,500	5,500
					USE OF MONEY AND PROPERTY		
0	0	0	350	0100	Interest	100	100
0	0	0			**Total Use of Money and Property**	100	100
					OTHER REVENUE		
0	0	0	380	0100	Misc. Revenue	14,230	14,230
0	0	0	380	0400	Reimbursements/Fines	61,000	61,000
0	0	0			**Total Other Income**	75,230	75,230
0	0	0			**TOTAL LIBRARY ESO REVENUE**	758,394	758,394

City of Coos Bay 2014-2015 Budget
Coos County Library Service District Extended Services Office Fund 14
Department 615

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.		PERSONNEL SERVICES	Proposed 2014-15	Committee Approved 2014-15
0	0	0	510	1001	Salaries	157,002	157,002
0	0	0	510	1002	Overtime	200	200
0	0	0	510	1003	P.E.R.S.	26,842	26,842
0	0	0	510	1004	Social Security	12,029	12,029
0	0	0	510	1005	Employee Insurance	54,378	54,378
0	0	0	510	1006	Unemployment	8,800	8,800
0	0	0	510	1007	Workers' Compensation	734	734
0	0	0			**Total Personnel Services**	259,985	259,985
					MATERIALS AND SERVICES		
0	0	0	520	2005	Training, Meetings, Travel, Dues	7,800	7,800
0	0	0	520	2102	Telephone	300	300
0	0	0	520	2105	Advertising	1,500	1,500
0	0	0	520	2108	Contractual (ORBIS Courier, OCLC Services, Speakers, ILS, Database Services, Move/Storage/Misc)	71,500	71,500
0	0	0	520	2116	Internet (Bandwidth)	20,000	20,000
0	0	0	520	2120	Insurance	5,000	5,000
0	0	0	520	2123	Printing	4,000	4,000
0	0	0	520	2131	NB Services (PERS SERV NBPL Tech Mgr/Srvr Rm)	105,307	105,307
0	0	0	520	2205	Office Supplies (General Supplies)	6,800	6,800
0	0	0	520	2206	Postage	13,200	13,200
0	0	0	520	2224	Data Processing Supplies (Computer Equip >$5,000)	1,000	1,000
0	0	0	520	2228	Petroleum Products (Gasoline/Fuel)	17,500	17,500
0	0	0	520	2236	Library Books & Records (Books/Media Lobby/Jail)	3,500	3,500
0	0	0	520	2239	State Grant (R2R)	5,500	5,500
0	0	0	520	2303	Equipment Repair	500	500
0	0	0	520	2304	Equipment Maintenance Contract (Annual Hosting ByWater)	19,500	19,500
0	0	0	520	2308	Automotive Parts	3,500	3,500
0	0	0	520	2406	Reimbursable	61,000	61,000
0	0	0	520	2450	CCLSD Project (Title Wave Project)	2,706	2,706
0	0	0			**Total Materials and Services**	350,113	350,113
					CAPITAL OUTLAY		
0	0	0	530	3001	Computer Hardware/Software (Migration)	20,800	20,800
0	0	0	530	3004	System Replacement, Enhancement, Central Site Equip	33,093	33,093
0	0	0	530	3008	Vehicles	41,811	41,811
0	0	0			**Total Capital Outlay**	95,704	95,704
0	0	0	560	6001	**CONTINGENCY**	52,592	52,592
0	0	0			**Total Contingency**	52,592	52,592
0	0	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
0	0	0			**TOTAL CCLSD ESO EXPENSE**	758,394	758,394

City of Coos Bay 2014-2015 Budget
Library Fund 7

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
304,264	401,348	337,000	300	0100	Carryover Balance - Regular	324,166	324,166
64,530	50,159	50,000	300	0200	Carryover Balance - Memorial/Board (CD) (Restricted)	50,000	50,000
368,794	451,507	387,000			**Total Carryover Balance**	374,166	374,166
					REVENUE FROM OTHER AGENCIES		
2,460	1,681	1,500	340	0300	State Library Grant	1,000	1,000
0	0	1,000	340	0301	Grants	0	0
961,423	963,067	927,000	340	0900	Library Tax Base	940,000	940,000
963,883	964,748	929,500			**Total Revenue from other Agencies**	941,000	941,000
					USE OF MONEY AND PROPERTY		
2,287	2,427	800	350	0100	Interest	1,000	1,000
2,035	3,400	2,500	350	1100	Auditorium Rental	1,500	1,500
4,322	5,827	3,300			**Total Use of Money & Property**	2,500	2,500
					CHARGES FOR CURRENT SERVICES		
3,994	5,391	4,000	360	0100	Copies	4,000	4,000
62,628	73,890	68,743	360	1700	Data Base Specialist Fees	0	0
20,051	16,497	18,000	360	1800	Library Fees	15,000	15,000
86,673	95,778	90,743			**Total Charges for Current Services**	19,000	19,000
					OTHER INCOME		
0	1,262	0	380	100	Miscellaneous	0	0
254	66	0	380	0200	Cash over/short	0	0
1,290	656	500	380	0400	Reimbursements	500	500
28,469	26,487	18,500	380	0900	Gifts & Donations	18,500	18,500
30,013	28,470	19,000			**Total Other Income**	19,000	19,000
1,453,684	1,546,331	1,429,543			**TOTAL LIBRARY REVENUE**	1,355,666	1,355,666

City of Coos Bay 2014-2015 Budget
Library Fund 7
Department 510

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
539,644	571,918	581,862	510	1001	Salaries	531,476	531,476
80,248	99,197	112,033	510	1003	P.E.R.S.	75,273	75,273
38,366	43,711	44,522	510	1004	Social Security	40,668	40,668
94,560	121,719	130,143	510	1005	Employee Insurance	133,521	133,521
6,519	232	12,806	510	1006	Unemployment	15,806	15,806
1,440	1,369	1,926	510	1007	Workers' Compensation	1,862	1,862
27	74	130	510	1008	Volunteer Worker's Compensation	136	136
760,805	838,220	883,422			**Total Personnel Services**	798,742	798,742
					MATERIALS AND SERVICES		
4,446	4,646	6,200	520	2005	Training, Meetings, Travel, and Dues	6,000	6,000
36,714	37,145	36,000	520	2101	Utilities	36,200	36,200
2,852	3,254	4,000	520	2102	Telephone	3,800	3,800
1,485	654	1,500	520	2105	Advertising	1,500	1,500
5,394	0	0	520	2108	Contractual	0	0
0	0	14,800	520	2120	Insurance	19,753	19,753
2,264	3,904	4,000	520	2122	Duplicating	4,000	4,000
0	395	790	520	2123	Printing	600	600
39	0	0	520	2128	Program & Display (combined w/office supplies/printing)	0	0
1,492	1,943	2,600	520	2205	Office Supplies	2,500	2,500
6,386	6,060	7,000	520	2206	Postage	7,000	7,000
114	0	0	520	2208	Miscellaneous (combined with office supplies)	0	0
4,317	0	0	520	2224	Data Processing Supplies (combined with duplicating)	0	0
2,468	3,467	3,400	520	2225	Janitorial Supplies	3,500	3,500
0	0	1,000	520	2234	Library Grant Materials	0	0
11,232	10,290	12,000	520	2235	Library Supplies	12,000	12,000
54,160	58,772	70,000	520	2236	Library Books and Records	70,000	70,000
9,392	9,908	11,000	520	2237	Periodicals	11,000	11,000
160	184	200	520	2238	Microfilm	200	200
2,662	1,820	1,000	520	2239	State Aid to Children	1,000	1,000
13,684	13,597	15,000	520	2302	Office Equipment Rental	15,100	15,100
0	1,895	8,200	520	2303	Equipment Repairs/Replacement	8,000	8,000
13,793	13,211	16,500	520	2304	Equipment Maintenance Contracts	18,500	18,500

Library Expenditures (Continued)

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.		MATERIALS AND SERVICES CONTINUED	Proposed 2014-15	Committee Approved 2014-15
27,374	32,562	28,000	520	2309	Building & Grounds Maintenance	28,000	28,000
360	290	500	520	2406	Reimbursable	500	500
812	0	400	520	2424	Library Board	300	300
34,167	27,979	17,000	520	2450	Gifts, Donations & Memorials	17,000	17,000
235,766	231,976	261,090			**Total Materials and Services**	266,453	266,453
					CAPITAL OUTLAY		
5,605	0	0	530	3001	Computer Hardware/Software (combined with 2303)	0	0
5,605	0	0			**Total Capital Outlay**	0	0
					CONTINGENCY		
0	0	235,031	560	6001	Contingency	240,471	240,471
0	0	50,000	560	6001	Library Board Reserve (Contingency)	50,000	50,000
0	0	285,031			**Total Contingency**	290,471	290,471
451,507	476,135	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
1,453,684	1,546,331	1,429,543			**TOTAL LIBRARY EXPENDITURES**	1,355,666	1,355,666

COMMUNITY DEVELOPMENT DEPARTMENT – BUILDING CODES

Program Description

The Building Codes Division budget includes expenses for the administration of the building, mechanical inspection, and plan review programs within the City of Coos Bay. By vote of the taxpayers, this budget is mandated to operate as an enterprise fund with the revenue from the permits fully supporting the related expenses.

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

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

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

Staff evaluates the current valuation tables used to base permit fees. This review is part of an ongoing monitoring process to ensure that Building Codes program operates as an enterprise fund and keeps pace with the changing economy of the construction trade. Recommendations will be forwarded to Council for any adjustments.

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

2014 Goals

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

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

FTE by allocation: 2.26 employees

City of Coos Bay 2014-2015 Budget
Building Codes Fund 8

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
313,097	466,925	284,000	300	0100	**CARRYOVER BALANCE**	106,303	106,303
					LICENSES AND PERMITS		
88,381	49,608	65,000	330	0600	Plan Check Fees	55,000	55,000
231,237	65,302	100,000	330	0700	Building Permits	70,000	70,000
130	390	600	330	0800	Plumbing Permits	130	130
37,357	16,017	12,000	330	0900	Mechanical Permits	14,000	14,000
55	164	150	330	1000	Electrical Permits	55	55
352	1,056	350	330	1400	Mobile Home Permits	352	352
48,433	19,875	50,000	330	1500	Other Permits	40,000	40,000
405,944	152,411	228,100			**Total Licenses and Permits**	179,537	179,537
					USE OF MONEY AND PROPERTY		
3,237	2,412	1,500	350	0100	Interest	50	50
3,237	2,412	1,500			**Total Use of Money & Property**	50	50
					OTHER INCOME		
129	157	500	380	0100	Miscellaneous	0	0
1	0	0	380	0200	Cash Over/Short	0	0
130	157	500			**Total Other Income**	0	0
					TRANSFERS		
0	0	0	390	0800	Loan from General Fund	0	0
64,298	0	0	390	0100	Transfer from Building Codes Reserve	0	0
64,298	0	0				0	0
786,706	621,905	514,100			**TOTAL BUILDING CODE REVENUE**	285,890	285,890

City of Coos Bay 2014-2015 Budget
Building Codes Fund 8
Department 304

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					PERSONNEL SERVICES		
186,543	185,499	176,768	510	1001	Salaries	144,509	144,509
17	6	997	510	1002	Overtime	550	550
32,955	33,501	37,844	510	1003	P.E.R.S.	26,722	26,722
13,584	13,588	13,623	510	1004	Social Security	11,120	11,120
36,034	35,050	37,057	510	1005	Employee Insurance	32,327	32,327
415	2,810	5,559	510	1006	Unemployment	5,151	5,151
1,512	1,572	2,093	510	1007	Workers' Compensation	1,582	1,582
(4,857)	7,821	0	510	1009	Comp/Vacation Accruals	0	0
266,204	279,846	273,940			**Total Personnel Services**	221,961	221,961
					MATERIALS AND SERVICES		
1,464	946	2,000	520	2001	Meetings, Travel & Memberships	1,500	1,500
0	0	500	520	2003	Publications	0	0
3,024	609	4,000	520	2005	Training	2,750	2,750
623	658	1,000	520	2102	Telephone	750	750
11,760	11,760	12,476	520	2104	Property/office lease	12,476	12,476
0	120	200	520	2105	Advertising	200	200
23,236	11,502	33,150	520	2108	Contractual	25,000	25,000
3,973	4,729	5,489	520	2120	Insurance	6,111	6,111
321	19	2,000	520	2122	Duplicating	500	500
164	122	500	520	2123	Printing	500	500
1,047	1,496	1,000	520	2200	Merchant Fees	2,000	2,000
213	28	800	520	2205	Office Supplies	800	800
24	164	200	520	2206	Postage	200	200
89	0	100	520	2208	Miscellaneous	0	0
100	812	1,000	520	2216	Small Equipment	500	500
513	44	500	520	2224	Data Processing Supplies	500	500
1,297	1,025	1,000	520	2228	Petroleum Products	1,000	1,000
0	0	300	520	2303	Equipment Repairs	250	250
429	0	500	520	2308	Automotive Parts	500	500
48,278	34,034	66,715			**Total Materials and Services**	55,537	55,537
					TRANSFERS		
5,300	5,300	5,300	550	5013	Transfer to Technology Fund	5,300	5,300
0	0	168,145	560	6001	**CONTINGENCY**	3,092	3,092
466,925	302,726	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
786,706	621,905	514,100			**TOTAL BUILDING CODES**	285,890	285,890

City of Coos Bay 2014-2015 Budget
9-1-1 Tax Fund 10
Department 510

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
96,112	144,110	105,000	300	0100	**CARRYOVER BALANCE**	89,829	89,829
					REVENUE FROM OTHER AGENCIES		
78,172	77,153	74,197	340	1600	City of Coos Bay	72,720	72,720
18,895	18,609	17,879	340	2000	City of Coquille (PSAP)	17,325	17,325
77,229	72,371	73,016	340	2300	911 Contracts	74,713	74,713
174,296	168,132	165,092			**Total Revenue from Other Agencies**	164,758	164,758
					USE OF MONEY AND PROPERTY		
638	610	100	350	0100	Interest	100	100
638	610	100			**Total Use of Money and Property**	100	100
271,046	312,852	270,192			**TOTAL 911 TAX REVENUE**	254,687	254,687
					PERSONNEL SERVICES		
75,144	114,025	108,866	510	1001	Salaries	112,121	112,121
3,311	1,969	10,887	510	1002	Overtime	11,213	11,213
11,943	18,951	24,123	510	1003	P.E.R.S.	21,097	21,097
5,928	8,742	9,163	510	1004	Social Security	9,437	9,437
16,081	19,610	27,402	510	1005	Employee Insurance	18,258	18,258
0	1,224	500	510	1006	Unemployment	5,250	5,250
200	261	378	510	1007	Worker's Compensation	403	403
112,607	164,782	181,319			**Total Personnel Services**	177,779	177,779
					MATERIALS AND SERVICES		
7,563	7,349	10,000	520	2102	Telephone	10,000	10,000
6,766	6,766	18,000	520	2108	Contractual	18,000	18,000
14,329	14,115	28,000			**Total Materials and Services**	28,000	28,000
0	0	20,000	560	6001	**CONTINGENCY**	48,908	48,908
144,110	133,956	40,873	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
271,046	312,852	270,192			**TOTAL 9 1 1 TAX EXPENDITURES**	254,687	254,687

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.

The Revenue Bond Fund receives the resources required to fund debt service payments for all other types of financing other than general obligation bonds. The following page details the loans and bonds requiring debt service payments. 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 wastewater debt reserve to secure repayment of obligations.

City Goal: Finance

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

City of Coos Bay 2014-2015 Budget
Bond and Coupon Redemption

Principal	Interest	Total		Series	Month
					2014
0	0	0	12	Wastewater IFA 1 Series 2012 (est 2027 mature)	December
0	0	0	13	Wastewater IFA 2 Series 2013 (est 2028 mature)	December
3,975	4,660	8,635	2	Water 2005-OECDD 6/2005 (12/29 mature)	December
285,010	87,550	372,560	3	Refunding Water Series 2006 4/2006 (12/24 mature)	December
0	103,560	103,560	4	Fire Station 4/2009 (6/28 mature)	December
60,000	4,800	64,800	9	City Hall Seismic Loan from URA (12/21 mature)	December
65,010	8,025	73,035	10	Wastewater Land Purchase 11/12 (12/20 mature)	December
					2015
0	6,100	6,100	10	Wastewater Land Purchase 11/12 (12/20 mature)	June
0	80,440	80,440	3	Refunding Water Series 2006 4/2006 (12/24 mature)	June
285,010	103,560	388,570	4	Fire Station 4/2009 (6/28 mature)	June
188,500	161,000	349,500	8	Water IFA Series 2010	Dec
178,200	83,500	261,700	12	Wastewater IFA 1 Series 2012 (est 2027 mature)	June
0	15,030	15,030	13	Wastewater IFA 2 Series 2013 (est 2028 mature)	June
28,977	1,553	30,530	11	Jurisdictional Exchange Fund (39) (1st payment to City)	August
1,094,682	659,778	1,754,460	TOTAL		

SUMMARY

Principal	Interest	Total		Series	
178,200	98,530	276,730		Wastewater Projects (12) (est 2027/2028 mature)	276,730
65,010	14,125	79,135		Wastewater Land Purchase 11/12 (12/20 mature)	79,135
60,000	4,800	64,800		City Hall Seismic Loan from URA (12/21 mature)	64,800
3,975	4,660	8,635		Water 2005-OECDD (12) (12/29 mature)	8,635
188,500	161,000	349,500		Water IFA Series 2010	349,500
28,977	1,553	30,530		Jurisdictional Exchange Fund (39) (1st payment to City)	30,530
285,010	167,990	453,000		Refunding Water Series 2006 (12) (12/24 mature)	453,000
809,672	452,658	1,262,330		Total Fund 12	
285,010	207,120	492,130		Fire Station (11) 6/28 mature	492,130
1,094,682	659,778	1,754,460	TOTAL	Annual Debt	1,754,460

City of Coos Bay 2014-2015 Budget
General Obligation Bond Redemption Fund 11
Department 600

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
105,916	249,047	250,000	300	0100	**CARRYOVER BALANCE**	217,170	217,170
					PROPERTY TAXES		
499,482	495,634	490,380	310	0100	Current Property Taxes	492,130	492,130
31,258	31,522	30,000	310	0200	Delinquent Property Taxes	20,000	20,000
530,740	527,156	520,380			**Total Property Taxes**	512,130	512,130
					USE OF MONEY AND PROPERTY		
2,277	2,728	100	350	0100	Interest	100	100
2,277	2,728	100			**Total Use of Money and Property**	100	100
					TRANSFERS IN		
101,000	76,839	0	390	0800	General Fund	0	0
101,000	76,839	0			**Total Transfers In**	0	0
739,933	855,771	770,480			**TOTAL G.O. BOND FUND REVENUE**	729,400	729,400
					DEBT SERVICE		
260,000	265,000	275,010	540	4003	Principal (Fire GO Series 2009)	285,010	285,010
230,886	223,300	215,370	540	4004	Interest (Fire GO Series 2009)	207,120	207,120
490,886	488,300	490,380			**Total Debt Service**	492,130	492,130
					TRANSFERS OUT		
0	0	180,400	550	5021	Transfer to Fire Station	0	0
0	0	180,400			**Total Transfers Out**	0	0
249,047	367,471	99,700	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	237,270	237,270
739,933	855,771	770,480			**TOTAL G.O. BOND EXPENDITURES**	729,400	729,400

City of Coos Bay 2014-2015 Budget
Revenue Bond Fund 12
Department 610

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
597	967,885	1,933,758	300	0100	**CARRYOVER BALANCE**	2,616,820	2,616,820
					REVENUE FROM OTHER AGENCIES		
505,847	617,517	1,235,638	340	1100	Water Board Bond Payments	811,135	811,135
505,847	617,517	1,235,638			**Total Revenue from Other Agencies**	811,135	811,135
					USE OF MONEY AND PROPERTY		
3,059	0	0	350	0100	Interest	0	0
3,059	0	0			**Total Use of Money and Property**	0	0
					TRANSFERS IN		
520,000	520,000	0	390	1000	Transfer from WW Improvement Fund	0	0
0	66,000	65,400	390	2000	Transfer from General Fund for CH Seismic Loan	64,800	64,800
520,000	541,669	973,382	390	0900	Transfer from WW Fund	404,275	404,275
1,040,000	1,127,669	1,038,782			**Total Transfers**	469,075	469,075
1,549,503	2,713,072	4,208,178			**TOTAL REVENUE BOND REVENUE**	3,897,030	3,897,030
					DEBT SERVICE		
253,429	258,600	278,800	540	4001	Principal OECDD CBNBWB (2005/2006, 2029/2024 mature)	288,985	288,985
212,093	200,235	186,838	540	4002	Interest OECDD CBNBWB (2005/2006, 2029/2024 mature)	172,650	172,650
465,523	458,836	465,638			**Total Debt Service**	461,635	461,635
0	0	600,000	540	4007	Principal CBNBWB IFA Series 2010 estimated	188,500	188,500
40,324	158,682	170,000	540	4008	Interest CBNBWB IFA Series 2010 estimated	161,000	161,000
40,324	158,682	770,000			**Total Debt Service**	349,500	349,500
65,000	86,669	65,010	540	4009	Principal WW Land Purchase 2012	65,010	65,010
10,771	16,853	16,130	540	4010	Interest WW Land Purchases 2012	14,125	14,125
0	0	0	540	4011	Principal WW Series IFA 1 2012	178,200	178,200
0	313	20,000	540	4012	Interest WW Series IFA 1 2012	83,500	83,500
0	0	0	540	4013	Principal WW Series IFA 2 2013	0	0
0	0	40,000	540	4014	Interest WW Series IFA 2 2013	15,030	15,030
75,771	103,836	141,140			**Total Debt Service**	355,865	355,865
0	60,000	60,000	540	4015	Principal City Hall Seismic Loan from URA 2011	60,000	60,000
0	6,000	5,400	540	4016	Interest City Hall Seismic Loan from URA 2011	4,800	4,800
0	66,000	65,400			**Total Debt Service**	64,800	64,800
581,618	787,353	1,442,178			**Total Debt Service Payments**	1,231,800	1,231,800
0	0	0	560	6004	Long term Revenue Bond Financing Cost/Reserve Funding	48,410	48,410
0	0	1,040,000	560	6004	WW Bond Reserve (Series 2012 IFA 1)	1,040,000	1,040,000
0	0	1,726,000	560	6004	WW Bond Reserve (Series 2013 IFA 2)	1,625,230	1,625,230
0	0	2,766,000			**Total Bond Reserve**	2,665,230	2,665,230
967,885	1,925,718	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
1,549,503	2,713,072	4,208,178			**TOTAL REVENUE BOND EXPENSE**	3,897,030	3,897,030

SPECIAL IMPROVEMENT FUND

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

<u>2014 Goals</u>

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

- No projects have been identified for this coming fiscal year, the majority of the funds are proposed to be transferred to the General Fund due to budget constraints.

STREET IMPROVEMENT FUND

This budget provides for improvements to the street infrastructure of the City. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. This fund has typically served to receive Fund Exchange dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government and are used for overlay projects in the City. This year the City will use the funds for improvements to portions of failed streets.

<u>2014 Goals</u>

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

- Make repairs to failed street sections as funding allows

PARKS IMPROVEMENT FUND

This budget provides for major upgrades and a venue for expenditure of donations specifically for the park system. The funds for park improvements come from a variety of sources: donations, grants, general fund, and bonds. This fund is used to accumulate donations for ongoing improvements in Choshi Gardens. Construction of projects proposed this year are 100% grant dependent. Preparation for plans that must accompany grant applications will require expenditure from the General Fund to accomplish. Repair to the pool mechanical system is also dependent upon General Fund dollars or fund raising by community interest groups.

<u>2014 Goals</u>

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

- Make repairs to Mingus Pool infrastructure

- Implement portions of the Parks Master Plan as funding permits

BIKE/PEDESTRIAN PATH FUND

This budget provides for improvements to the bike and pedestrian areas of the City. As required by law, one percent of the funds received from the State gas tax revenue are set-aside in this fund each year specifically for bike and pedestrian improvements in a designated right of way. The 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.

<u>2014 Goals</u>

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

- No specific project has been identified this year. Funds this year can accumulate for projects in future years.

City of Coos Bay 2014-2015 Budget
Special Improvement (LID) Fund 15
Department 760

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
141,444	142,928	148,950	300	0100	**CARRYOVER BALANCE**	144,027	144,027
					USE OF MONEY AND PROPERTY		
925	799	400	350	0100	Interest	25	25
925	799	400			**Total Use of Money and Property**	25	25
					LIENS & LOANS REPAYMENT		
0	0	0	370	0100	Principal Payments (District 98) LID 22nd St.	0	0
0	0	200	370	0200	Interest Payments (District 98) LID 22nd St.	200	200
0	0	200			District 98 Lien & Loan Repayment LID 22nd St.	200	200
369	0	2,000	370	0300	Principal Payments (District 2009) LID Minnesota	300	300
189	300	2,000	370	0400	Interest Payments (District 2009) LID Minnesota	300	300
558	300	4,000			District 2009 Loan Repayment LID Minnesota	600	600
142,928	144,027	153,550			**TOTAL SPECIAL IMPROV. REVENUE**	144,852	144,852
					MATERIALS AND SERVICES		
0	0	15,000	520	2108	Contractual	0	0
0	0	15,000			**Total Materials and Services**	0	0
					CAPITAL OUTLAY		
0	0	138,550	530	3102	Construction	14,852	14,852
0	0	138,550			**Total Capital Outlay**	14,852	14,852
					TRANSFERS OUT		
0	0	0	550	5010	Transfer to General Fund	130,000	130,000
0	0	0	560	6001	**CONTINGENCY**	0	0
142,928	144,027	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
142,928	144,027	153,550			**TOTAL SPECIAL IMPROV. EXPENSE**	144,852	144,852

City of Coos Bay 2014-2015 Budget
Street Improvement Fund 16
Department 710

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
266	267	267	300	0100	**CARRYOVER BALANCE**	268	268
					REVENUE FROM OTHER AGENCIES		
125,436	5,079	173,283	340	1200	STP Funds	210,000	210,000
125,436	5,079	173,283			**Total Revenue From Other Agencies**	210,000	210,000
					USE OF MONEY AND PROPERTY		
1	1	0	350	0100	Interest	0	0
1	1	0			**Total Use of Money and Property**	0	0
125,703	5,347	173,550			**TOTAL STREET IMPROVEMENT REVENUE**	210,268	210,268
					CAPITAL OUTLAY		
125,436	5,079	173,550	530	3102	Construction (STP)	210,268	210,268
125,436	5,079	173,550			**Total Capital Outlay**	210,268	210,268
267	268	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
125,703	5,347	173,550			**TOTAL STREET IMPROVEMENT EXPENSE**	210,268	210,268

City of Coos Bay 2014-2015 Budget
Parks Improvement Fund 17
Department 720

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
151,425	113,080	89,887	300	0100	Carryover Balance - Regular	30,000	30,000
525	3,409	1,113	300	0200	Carryover Balance - Choshi Gardens	3,000	3,000
151,950	116,489	91,000			**Total Carryover Balance**	33,000	33,000
					REVENUE - OTHER AGENCIES		
0	0	75,000	340	0300	Grants - Mingus Park Pool/Boardwalk	1,000,000	1,000,000
0	0	100,000	340	0302	Grant - Dog Park	250,000	250,000
23,744	0	0	340	0303	FEMA Grant	0	0
0	0	200,000	340	0304	Grant - Tennis Courts	225,000	225,000
23,744	0	375,000			**Total Revenue - Other Agencies**	1,475,000	1,475,000
					USE OF MONEY AND PROPERTY		
797	600	300	350	0100	Interest	200	200
797	600	300			**Total Use of Money and Property**	200	200
					OTHER REVENUE		
6,804	(570)	0	380	0100	Miscellaneous	0	0
2,362	4,522	2,226	380	0900	Donations-Choshi Gardens	3,000	3,000
0	0	130,000	380	1000	Gifts and Donations other	0	0
9,166	3,952	132,226			**Total Other Revenue**	3,000	3,000
					TRANSFERS IN		
0	0	0	390	0850	Major Capital Fund	120,000	120,000
0	0	0			**Total Transfers In**	120,000	120,000
185,657	121,041	598,526			**TOTAL PARKS IMPROVEMENT REVENUE**	1,631,200	1,631,200

City of Coos Bay 2014-2015 Budget
Parks Improvement Fund 17
Department 720

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
2,429	2,294	2,226	520	2108	Contractual	6,200	6,200
2,429	2,294	2,226			**Total Materials and Services**	6,200	6,200
					CAPITAL OUTLAY		
31,548	0	40,800	530	3102	Construction	555,000	555,000
35,192	13,458	85,500	530	3103	Mingus Park Pool	80,000	80,000
0	0	100,000	530	3104	Mingus Park	500,000	500,000
0	0	30,000	530	3107	Parks Master Plan	15,000	15,000
0	0	100,000	530	3108	Dog Park	250,000	250,000
0	0	200,000	530	3109	Tennis Courts	225,000	225,000
0	10,725	0	530	3116	Skateboard Park	0	0
66,740	24,183	556,300			**Total Capital Outlay**	1,625,000	1,625,000
					TRANSFERS OUT		
0	0	40,000	550	800	Major Capital Fund	0	0
0	0	40,000			**Total Transfers Out**	0	0
0	0	0	560	6001	**CONTINGENCY**	0	0
116,489	94,564	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
185,657	121,041	598,526			**TOTAL PARKS IMPROVEMENT EXPENSE**	1,631,200	1,631,200

City of Coos Bay 2014-2015 Budget
Bike/Pedestrian Path Fund 18
Department 730

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
6,352	14,425	22,425	300	0100	Carryover Balance	32,167	32,167
					REVENUE - OTHER AGENCIES		
0	8,771	8,250	340	800	State Gas Tax	8,250	8,250
0	8,771	8,250			**Total Revenue - Other Agencies**	8,250	8,250
					USE OF MONEY AND PROPERTY		
73	99	50	350	0100	Interest	50	50
73	99	50			**Total Use of Money and Property**	50	50
					OTHER REVENUE		
0	0	0	380	0100	Misc Revenue	0	0
0	0	0			**Total Other Revenue**	0	0
					TRANSFERS IN		
8,000	0	0	390	1000	State Gas Tax Fund	0	0
0	0	0	390	1001	SDC Transportation Fund	0	0
8,000	0	0			**Total Transfers In**	0	0
14,425	23,296	30,725			**TOTAL BIKE/PED REVENUE**	40,467	40,467
					CAPITAL OUTLAY		
0	0	30,725	530	3102	Construction	40,467	40,467
0	0	30,725			**Total Capital Outlay**	40,467	40,467
0	0	0	560	6001	**CONTINGENCY**	0	0
14,425	23,296	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
14,425	23,296	30,725			**TOTAL BIKE/PED EXPENDITURES**	40,467	40,467

City of Coos Bay 2014-2015 Budget
Transportation SDC Fund 19
Department 760

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
11,454	11,965	11,422	300	0100	Carryover-Improvement Fee	12,062	12,062
2,060	1,730	2,017	300	0200	Carryover-Reimbursement Fee	1,744	1,744
805	720	1,005	300	0300	Carryover-Compliance Fee	727	727
14,319	14,415	14,444			**Total Carryover Balance**	14,533	14,533
					USE OF MONEY AND PROPERTY		
80	67	55	350	0102	Interest-Improvement Fee	30	30
12	10	6	350	0103	Interest-Reimbursement Fee	4	4
5	4	3	350	0104	Interest-Compliance Fee	2	2
97	80	64			**Total Use of Money and Property**	36	36
14,416	14,496	14,508			**TOTAL TRANSPORTATION SDC REVENUE**	14,569	14,569
					CAPITAL OUTLAY		
0	0	11,477	530	3102	Construction-Improvement Fee	12,092	12,092
0	0	2,023	530	3103	Construction-Reimbursement Fee	1,748	1,748
0	0	1,008	530	3104	Construction-Compliance Fee	729	729
0	0	14,508			**Total Capital Outlay**	14,569	14,569
					TRANSFERS		
0	0	0	550	5001	Transfer to Bike Improvement Fund	0	0
0	0	0			**Total Transfers**	0	0
0	0	0	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
14,416	14,496	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
14,416	14,496	14,508			**TOTAL TRANSPORTATION SDC EXPENSE**	14,569	14,569

City of Coos Bay 2014-2015 Budget
Wastewater SDC Fund 20

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
12,574	12,656	12,690	300	0100	Carryover-Treatment Improvement Fee	12,758	12,758
12,564	12,646	12,690	300	0200	Carryover-Treatment Reimbursement Fee	12,748	12,748
1,255	1,264	1,285	300	0300	Carryover-Treatment Compliance Fee	1,274	1,274
146,512	147,468	148,653	300	0400	Carryover-Collections Improvement Fee	148,662	148,662
33,007	33,222	33,285	300	0500	Carryover-Collections Reimbursement Fee	33,491	33,491
33,006	33,221	33,221	300	0600	Carryover-Collections Compliance Fee	33,490	33,490
1,962	1,975	1,980	300	0700	Carryover-CSD Treatment Improvement Fee	1,991	1,991
493	496	499	300	0800	Carryover-CSD Treatment Reimb. Fee	500	500
293	295	296	300	0900	Carryover-CSD Treatment Compliance Fee	297	297
241,666	243,242	244,599			**Total Carryover Balance**	245,211	245,211
					USE OF MONEY AND PROPERTY		
82	71	55	350	0101	Interest-Treatment Improvement Fee	32	32
82	71	54	350	0102	Interest-Treatment Reimbursement Fee	32	32
8	7	5	350	0103	Interest-Treatment Compliance Fee	3	3
955	823	567	350	0201	Interest-Collections Improvement Fee	371	371
215	185	16	350	0202	Interest-Collections Reimbursement Fee	84	84
215	185	16	350	0203	Interest-Collections Compliance Fee	84	84
13	11	15	350	0301	Interest-CSD Treatment Improvement Fee	5	5
3	3	4	350	0302	Interest-CSD Treatment Reimb. Fee	1	1
2	2	1	350	0303	Interest-CSD Treatment Compliance Fee	1	1
1,576	1,358	734			**Total Use of Money and Property**	613	613
					CHARGES FOR CURRENT SERVICES		
0	0	0	360	2100	CSD Treatment Improvement Fees	0	0
0	0	0	360	2200	CSD Treatment Reimbursement Fees	0	0
0	0	0	360	2300	CSD Treatment Compliance Fees	0	0
0	0	0	360	3100	BHSD Treatment Improvement Fees	0	0
0	0	0	360	3200	BHSD Treatment Reimbursement Fees	0	0
0	0	0	360	3300	BHSD Treatment Compliance Fees	0	0
0	0	0	360	4100	BHSD Collections Improvement Fees	0	0
0	0	0	360	4200	BHSD Collections Reimbursement Fees	0	0
0	0	0	360	4300	BHSD Collections Compliance Fees	0	0
0	0	0			**Total Charges for Current Services**	0	0
243,242	244,600	245,333			**TOTAL WASTEWATER SDC REVENUE**	245,824	245,824

City of Coos Bay 2014-2015 Budget
Wastewater SDC Fund 20
Department 770

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CAPITAL OUTLAY		
0	0	0	520	2200	Merchant Fees WW Collection	0	0
0	0	0	520	2201	Merchant Fees WW Treatment	0	0
0	0	0	530	3102	Construction-Treatment Improvement	0	0
0	0	0	530	3103	Construction-Treatment Reimbursement	0	0
0	0	0	530	3104	Construction-Treatment Compliance	0	0
0	0	0	530	3105	Construction-Collections Improvement	0	0
0	0	0	530	3106	Construction-Collections Reimbursement	0	0
0	0	0	530	3107	Construction-Collections Compliance	0	0
0	0	0	530	3108	CSD Const.-Treatment Improvement	0	0
0	0	0	530	3109	CSD Const.-Treatment Reimbursement	0	0
0	0	0	530	3110	CSD Const.-Treatment Compliance	0	0
0	0	0	530	3111	BHSD Const.-Treatment Improvement	0	0
0	0	0	530	3112	BHSD Const.-Treatment Reimbursement	0	0
0	0	0	530	3113	BHSD Const.-Treatment Compliance	0	0
0	0	0	530	3114	BHSD Const.-Collections Improvement	0	0
0	0	0	530	3115	BHSD Const.-Collections Reimbursement	0	0
0	0	0	530	3116	BHSD Const.-Collections Compliance	0	0
0	0	0			**Total Capital Outlay**	0	0
0	0	245,333	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	245,824	245,824
243,242	244,600	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
243,242	244,600	245,333			**TOTAL WASTEWATER SDC EXPENSE**	245,824	245,824

City of Coos Bay 2014-2015 Budget
Stormwater SDC Fund 21
Department 780

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					CARRYOVER BALANCE		
14,886	15,217	15,055	300	0100	Carryover-Improvement Fee	15,341	15,341
3,725	3,515	3,762	300	0200	Carryover-Compliance Fee	3,543	3,543
18,611	18,732	18,817			**Total Carryover Balance**	18,884	18,884
					USE OF MONEY AND PROPERTY		
99	85	45	350	0102	Interest-Improvement Fee	38	38
23	20	11	350	0104	Interest-Compliance Fee	9	9
121	105	56			**Total Use of Money and Property**	47	47
18,732	18,837	18,873			**TOTAL STORMWATER SDC REVENUE**	18,931	18,931
					CAPITAL OUTLAY		
0	0	0	530	3102	Construction-Improvement Fee	0	0
0	0	0	529	3103	Construction-Compliance Fee	0	0
0	0	0			**Total Capital Outlay**	0	0
0	0	18,873	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	18,931	18,931
18,732	18,837	0	560	6002	**UNAPPROPRIATED ENDING FUND BALANCE**	0	0
18,732	18,837	18,873			**TOTAL STORMWATER SDC EXPENSE**	18,931	18,931

City of Coos Bay 2014-2015 Budget
Insurance Reserve Fund 23
Department 860

Fund 23 was merged FYE13 into Fund 03

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
276,914	0	0	300	0100	**CARRYOVER BALANCE**	0	0
					USE OF MONEY AND PROPERTY		
1,894	0	0	350	0100	Interest	0	0
1,894	0	0			**Total Use of Money and Property**	0	0
					TRANSFERS IN		
20,000	0	0	390	0900	Transfer from Wastewater	0	0
20,000	0	0			**Total Transfers In**	0	0
298,808	0	0			**TOTAL INSURANCE RESERVE REV.**	0	0
					TRANSFERS OUT		
298,808	0	0	550	5010	Transfer to General Fund	0	0
298,808	0	0			**Total Transfers Out**	0	0
0	0	0	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
298,808	0	0			**TOTAL INSURANCE RESERVE EXP.**	0	0

City of Coos Bay 2014-2015 Budget
Fire Station Reserve Fund 27
Department 835

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
217,130	76,731	0	300	0100	**CARRYOVER BALANCE**	200,000	200,000
					USE OF MONEY AND PROPERTY		
777	108	50	350	0100	Interest	100	100
0	0	0	380	0100	Miscellaneous	0	0
777	108	50			**Total Use of Money and Property**	100	100
					TRANSFERS IN		
0	0	180,400	390	1200	General Obligation Bond Fund	0	0
0	0	180,400			**Total Transfers In**	0	0
217,907	76,839	180,450			**TOTAL FIRE STATION RESERVE REV.**	200,100	200,100
					CAPITAL OUTLAY		
0	0	0	530	3023	Fire Station	0	0
40,176	0	180,450	530	3034	Vehicle	200,100	200,100
40,176	0	180,450			**Total Capital Outlay**	200,100	200,100
					TRANSFERS OUT		
101,000	76,839	0	550	5010	Transfer to General Fund	0	0
76,731	0	0			**RESERVE FOR FUTURE EXPENDITURES**	0	0
217,907	76,839	180,450			**TOTAL FIRE STATION RESERVE EXPENSE**	200,100	200,100

City of Coos Bay 2014-2015 Budget
Wastewater Improvement Fund 29
Department 810

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
527,763	124,398	100,000	300	0100	**CARRYOVER BALANCE**	931,000	931,000
					USE OF MONEY AND PROPERTY		
3,217	13,351	500	350	0100	Interest	1,000	1,000
3,217	13,351	500			**Total Use of Money and Property**	1,000	1,000
					OTHER FINANCING SOURCES		
650,000	592,203	11,357,750	380	0400	Loan/Bond Proceeds	28,176,000	28,176,000
650,000	592,203	11,357,750			**Total Other Financing Sources**	28,176,000	28,176,000
					TRANSFERS IN		
643,916	1,959,871	1,608,634	390	0900	Wastewater Fund	1,358,418	1,358,418
643,916	1,959,871	1,608,634			**Total Transfers In**	1,358,418	1,358,418
1,824,896	2,689,823	13,066,884			**TOTAL WW IMPROVEMENT REVENUE**	30,466,418	30,466,418
					CAPITAL OUTLAY		
0	0	50,000	530	3001	Stormwater Collection System-Capital Projects	50,000	50,000
40,650	63,493	211,181	530	3002	Wastewater Plant 1 - Capital Projects	59,115	59,115
861,303	38,688	173,766	530	3003	Wastewater Plant 2 - Capital Projects	126,815	126,815
278,545	9,942	232,741	530	3004	Wastewater Collection System - Capital Projects	180,050	180,050
0	212,295	275,000	530	3008	Vehicles	139,500	139,500
0	0	0	530	3009	WW Structures - Loan Proceeds Balance	26,513,338	26,513,338
0	20,035	713,233	530	3010	WW Emergency	750,000	750,000
0	0	50,000	530	3011	Debt Issuance Costs	147,985	147,985
0	11,136	293,615	530	3012	Stormwater Collections - IFA#1	293,615	293,615
0	0	75,000	530	3013	Wastewater Plant 1 - IFA#1	75,000	75,000
0	334,717	1,359,513	530	3014	Wastewater Plant 2 - IFA#1	433,000	433,000
0	257,224	3,075,085	530	3015	Wastewater Collection - IFA#1	195,000	195,000
0	0	167,750	530	3017	Wastewater Plant 1 - IFA#2	0	0
0	0	3,690,000	530	3018	Wastewater Plant 2 - IFA#2	1,290,000	1,290,000
0	0	2,700,000	530	3019	Wastewater Collection - IFA#2	213,000	213,000
1,180,498	947,530	13,066,884			**Total Capital Outlay**	30,466,418	30,466,418
					TRANSFERS		
520,000	541,669	0	550	5000	Transfer to WW Debt Service Fund	0	0
124,398	1,200,624	0	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
1,824,896	2,689,823	13,066,884			**TOTAL WW IMPROVEMENT EXPENDITURES**	30,466,418	30,466,418

City of Coos Bay 2014-2015 Budget
Major Capital Reserve Fund 34

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Approved 2014-15
597,594	691,526	174,255	300	0100	**CARRYOVER BALANCE**	301,087	301,087
					REVENUE - OTHER AGENCIES		
0	24,254	0	340	0200	Energy Trust of Oregon	0	0
0	0	25,000	340	0300	Federal	10,000	10,000
0	0	0	340	0301	Grants	30,000	30,000
1,259,169	150,000	0	340	0302	OEM State Grant City Hall Seismic	0	0
1,259,169	174,254	25,000			**Total Revenue - Other Agencies**	40,000	40,000
					USE OF MONEY AND PROPERTY		
1,779	2,445	500	350	0100	Interest	500	500
1,779	2,445	500			**Total Use of Money and Property**	500	500
					OTHER REVENUE		
2,941	29,652	0	380	0100	Miscellaneous	0	0
0	2,100	0	380	0500	Property Sales	0	0
3,712	7,932	0	380	0600	Equipment and Scrap Sales	0	0
150,000	418,918	700,000	380	0700	Timber Sales	1,100,000	1,100,000
156,653	458,603	700,000			**Total Other Revenue**	1,100,000	1,100,000
					TRANSFERS IN		
0	0	40,000	390	0700	Parks Improvement Fund	0	0
600,000	0	25,000	390	0800	General Fund	0	0
600,000	0	65,000			**Total Transfers In**	0	0
0	0	0			**Unappropriated Fund Balance**	0	0
2,615,195	1,326,828	964,755			**TOTAL MAJOR CAPITAL RESERVE REVENUE**	1,441,587	1,441,587

City of Coos Bay 2014-2015 Budget
Major Capital Reserve Fund 34
Department 870

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
					MATERIALS AND SERVICES		
39,970	136,356	223,750	520	2301	Timber Costs	165,500	165,500
0	2,250	0	520	2309	Bldg Maintenance (Eastside Fire Hall Windows)	500	500
39,970	138,606	223,750			**Total Materials and Services**	166,000	166,000
					CAPITAL OUTLAY		
130,045	58,724	140,000	530	3008	Vehicles	150,000	150,000
0	0	25,000	530	3012	Police Equipment/Improvements	40,000	40,000
0	0	75,000	530	3013	Fire Equipment (Fire Truck)	100,000	100,000
152,404	31,962	60,000	530	3023	Equipment	30,000	30,000
0	4,914	0	530	3025	Building Maintenance	0	0
0	15,934	240,000	530	3046	Library Improvements	0	0
1,409,169	0	0	530	3054	City Hall Seismic Reimbursement	0	0
0	40,628	0	530	3057	City Hall Seismic Roof CO	0	0
77,246	485,719	0	530	3056	City Hall Seismic Loan Proceed	0	0
1,768,864	637,881	540,000			**Total Capital Outlay**	320,000	320,000
					TRANSFERS TO		
0	0	0	550	5010	General Fund	310,000	310,000
114,835	75,000	75,000	550	5020	Technology Fund	75,000	75,000
0	0	0	550	5021	Parks Improvement Fund	120,000	120,000
114,835	75,000	75,000			**Total Transfers**	505,000	505,000
0	0	0	560	6001	**CONTINGENCY**	350,587	350,587
691,526	475,341	126,005	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	100,000	100,000
2,615,195	1,326,828	964,755			**TOTAL MAJOR CAPITAL RESERVE EXPENSE**	1,441,587	1,441,587

City of Coos Bay 2014-2015 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
4,858,592	4,802,760	4,825,938	300	0100	**CARRYOVER BALANCE**	4,856,312	4,856,312
4,800,000	4,800,000	4,800,000			Carryover - Nonspendable	4,800,000	4,800,000
50,439	0	0			Carryover - Restricted	0	0
8,153	2,760	25,938			Carryover - Assigned	56,312	56,312
4,858,592	4,802,760	4,825,938			Total Carryover	4,856,312	4,856,312
					USE OF MONEY AND PROPERTY		
62,262	27,187	25,000	350	0100	Interest	20,000	20,000
62,262	27,187	25,000			**Total Use of Money and Property**	20,000	20,000
					OTHER FINANCING SOURCES		
0	118,094	58,506	390	0100	Loan from General Fund (8/2013 mature)	0	0
0	118,094	58,506			**Total Other Financing Sources**	0	0
4,920,854	4,948,041	4,909,444			**TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND**	4,876,312	4,876,312
					DEBT SERVICE		
107,934	112,336	57,306	540	4001	Principal	28,977	28,977
10,160	5,758	1,200	540	4002	Interest	1,553	1,553
118,094	118,094	58,506			**Total Debt Service**	30,530	30,530
0	0	0	560	6001	Contingency	45,782	45,782
4,802,760	4,829,947	4,850,938	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	4,800,000	4,800,000
4,920,854	4,948,041	4,909,444			**TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE**	4,876,312	4,876,312

City of Coos Bay 2014-2015 Budget
Technology Reserve Fund 40
Department 830

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
136,606	162,407	26,407	300	0100	**CARRYOVER BALANCE**	40,000	40,000
					USE OF MONEY AND PROPERTY		
31,822	10,343	0	340	0300	Grants	0	0
1,519	948	200	350	0100	Interest	200	200
33,341	11,291	200			**Total Use of Money and Property**	200	200
					TRANSFERS IN		
6,500	6,500	6,500	390	0900	Wastewater Fund	6,500	6,500
114,835	75,000	75,000	390	1400	Major Capital	75,000	75,000
5,300	5,300	5,300	390	1700	Building Codes	5,300	5,300
126,635	86,800	86,800			**Total Transfers In**	86,800	86,800
296,582	260,498	113,407			**TOTAL TECH RESERVE REVENUE**	127,000	127,000
					MATERIALS AND SERVICES		
36,405	31,203	50,000	520	2108	Contractual	50,000	50,000
36,405	31,203	50,000			**Total Materials and Services**	50,000	50,000
					CAPITAL OUTLAY		
66,550	72,881	58,822	530	3001	Computer Hardware & Software	71,639	71,639
24,319	10,343	0	530	3015	Federal Grant	0	0
2,466	16,001	0	530	3024	Website	0	0
93,335	99,224	58,822			**Total Capital Outlay**	71,639	71,639
					TRANSFERS		
4,435	4,585	4,585	550	5020	Transfer to County-wide CAD Reserve Fund	5,361	5,361
4,435	4,585	4,585			**Total Transfers**	5,361	5,361
162,407	125,486	0	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
296,582	260,498	113,407			**TOTAL TECH RESERVE EXPENSE**	127,000	127,000

City of Coos Bay 2014-2015 Budget
County-wide CAD Core Reserve Fund 41
Department 890

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
19,159	22,645	18,645	300	0100	**CARRYOVER BALANCE**	0	0
					REVENUE FROM OTHER AGENCIES		
737	737	737	340	1100	City of Bandon	753	753
9,042	9,491	9,221	340	1200	Coos County Sheriffs Office	8,855	8,855
1,474	1,474	1,474	340	1300	Coos County District Attorneys Office	1,507	1,507
737	737	737	340	1400	SCINT	753	753
1,037	1,097	1,097	340	1500	City of Coquille	1,302	1,302
987	1,037	1,037	340	1600	City of Myrtle Point	753	753
2,948	2,948	3,488	340	1700	City of North Bend	3,554	3,554
16,962	17,521	17,791			**Total Revenue from Other Agencies**	17,477	17,477
					USE OF MONEY AND PROPERTY		
139	170	50	350	0100	Interest	50	50
139	170	50			**Total Use of Money and Property**	50	50
					TRANSFERS IN		
4,435	4,585	4,585	390	1500	Transfer from Technology Fund	5,361	5,361
4,435	4,585	4,585			**Total Transfers In**	5,361	5,361
40,695	44,922	41,071			**TOTAL COUNTY-WIDE CAD RESERVE REVENUE**	22,888	22,888
					MATERIALS AND SERVICES		
13,859	9,010	10,000	520	2108	Contractual	20,000	20,000
13,859	9,010	10,000			**Total Materials and Services**	20,000	20,000
					CAPITAL OUTLAY		
4,191	3,758	16,000	530	3001	Computer Hardware & Software	2,888	2,888
4,191	3,758	16,000			**Total Capital Outlay**	2,888	2,888
22,645	32,154	15,071	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
40,695	44,922	41,071			**TOTAL COUNTY-WIDE CAD RESERVE EXPENSE**	22,888	22,888

City of Coos Bay 2014-2015 Budget
Rainy Day Reserve Fund 42
Department 890

Actual 2011-12	Actual 2012-13	Council Adopted 2013-14	Acct. No.			Proposed 2014-15	Committee Approved 2014-15
138,825	295,218	394,425	300	0100	**CARRYOVER BALANCE**	484,777	484,777
					USE OF MONEY AND PROPERTY		
1,393	1,970	300	350	0100	Interest	500	500
1,393	1,970	300			**Total Use of Money and Property**	500	500
					TRANSFERS		
155,000	99,207	88,843	390	0800	Transfer from General Fund	0	0
155,000	99,207	88,843			**Total Transfers In**	0	0
295,218	396,395	483,568			**TOTAL RAINY DAY RESERVE REVENUE**	485,277	485,277
					CAPITAL OUTLAY		
0	0	483,568	530	3001	Construction	485,277	485,277
0	0	483,568			**Total Capital Outlay**	485,277	485,277
					TRANSFERS		
0	0	0	550	5020	Transfer to General Fund	0	0
0	0	0			**Total Transfers**	0	0
295,218	396,395	0	560	6005	**RESERVE FOR FUTURE EXPENDITURES**	0	0
295,218	396,395	483,568			**TOTAL RAINY DAY RESERVE EXPENSES**	485,277	485,277
24,671,253	**26,022,715**	**36,420,922**			**Total Other Expenditures**	**54,779,644**	**54,786,388**
18,689,862	**13,434,300**	**11,029,508**			**Total General Fund Expenditures**	**11,537,890**	**11,537,890**
43,361,114	**39,457,015**	**47,450,430**			**TOTAL OF ALL CITY FUNDS**	**66,317,534**	**66,324,278**

City of Coos Bay 2014-2015 Budget

Salaries Charged to More than One Department by Percentage

Fund **XX-XXX**	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-300 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position **Department**	Manager	UR	Finance	Attorney	Non-dept.	Police/ Codes	PW Admin	Com. Dev.	PW Admin/Eng.	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/Sanitary	Coll./Storm	Motel	Codes
City Manager Rodger Craddock	38%	10%									2%	12%	8%	10%	8%	8%	2%	2%
Community Dev Director Eric Day		55%						45%										
UR Part Time Assistant Denise Bowers		100%																
Executive Assistant Jackie Mickelson	49%	10%	27%									2%	3%	3%	3%	3%		
Finance Director Susanne Baker		10%	20%								7%	13%	12%	12%	12%	10%	2%	2%
Deputy Finance Director Amy Kinnaman		5%	32%								8%	5%	12%	12%	12%	10%	2%	2%
Finance Assistant Tracy Bauman		5%	38%								7%	5%	10%	10%	10%	10%	3%	2%
Accounting Tech I Tanya Argyle		5%	37%								7%	5%	10%	10%	11%	10%	4%	1%
Intermediate Accountant Debbie Frankenberger		5%	13%								7%	5%	15%	15%	15%	15%	5%	5%
City Attorney Nathan McClintock		10%		34%							1%	14%	10%	10%	10%	10%		1%
Public Works Director Jim Hossley		10%							20%		18%		12%	15%	15%	10%		
Planner I Aaron Harris		55%						45%										
Engineer Vacant													23%	27%	25%	25%		
Planner I Debbie Erler								85%				15%						
Codes Enforcement Lisa Magill						65%		10%										25%
Contracts Admin Spec. Pam Patton		5%							25%		5%	50%	3%	4%	7%	1%		
Planning/Codes Spec. Sheri Corgill		2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Planning/Codes Spec. Nik Rapelje		2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Codes Administrator Mike Smith		10%						5%										85%
Eng. Services Coord. Jennifer Wirsing		5%							5%		10%		12%	18%	37%	13%		
Operations Superintendent Jon Eck										39.4%	39.4%				5.6%	5.6%	10%	
GIS Technician Kevin Neff									10%		10%		15%	15%	35%	15%		
Civil Engineering Tech Jessica Spann									5%		10%		20%	25%	20%	20%		
Operations Administrator Randy Dixon		15%							20%	5%	35%		3%	8%	6%	8%		
Lead Maintenance Wrkr II Matt Pace										5%	60%					5%	30%	
Lead Mtnc Worker II Nathan Clausen										10%	20%						70%	
Contract Maintenance II Vacant										2%	70%					20%	8%	
Maintenance II Walter Shaffer										2%	50%					20%	28%	
Maintenance II Julie LaPraim										2%	50%					20%	28%	
Maintenance II Derrick Wilkins										2%	50%					20%	28%	
Maintenance II Tom Jackson										67%	5%						28%	
Maintenance II Frank Kaiser										67%	5%						28%	
Mechanic II Mike Moore					22%						47%		5%	5%	13%	5%	3%	
Mechanic II Jared Anderson					72%						10%		2%	2%	10%	2%	1%	1%

City of Coos Bay 2014-2015 Budget

Salaries Charged to More than One Department by Percentage - Highlighted areas note the change from FYE 14 to FYE 15

Fund **XX-XXX**	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-300 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position **Department**	Manager	UR	Finance	Attorney	Non-dept.	Police/ Codes	PW Admin	Com. Dev.	PW Admin/Eng.	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/Sanitary	Coll./Storm	Motel	Codes
City Manager Rodger Craddock	38%	10%									2%	12%	8%	10%	8%	8%	2%	2%
Community Dev Director Eric Day		55%						45%										
UR Part Time Assistant Denise Bowers		100%																
Executive Assistant Jackie Mickelson	49%	10%	27%									2%	3%	3%	3%	3%		
Finance Director Susanne Baker		10%	20%								7%	13%	12%	12%	12%	10%	2%	2%
Deputy Finance Director Amy Kinnaman		5%	32%								8%	5%	12%	12%	12%	10%	2%	2%
Finance Assistant Tracy Bauman		5%	38%								7%	5%	10%	10%	10%	10%	3%	2%
Accounting Tech I Tanya Argyle		5%	37%								7%	5%	10%	10%	11%	10%	4%	1%
Intermediate Accountant Debbie Frankenberger		5%	13%								7%	5%	15%	15%	15%	15%	5%	5%
City Attorney Nathan McClintock		10%		34%							1%	14%	10%	10%	10%	10%		1%
Public Works Director Jim Hossley		10%							20%		18%		12%	15%	15%	10%		
Planner I Aaron Harris		55%						45%										
Engineer Vacant													23%	27%	25%	25%		
Planner I Debbie Erler								85%				15%						
Codes Enforcement Lisa Magill						65%		10%										25%
Contracts Admin Spec. Pam Patton		5%							25%		5%	50%	3%	4%	7%	1%		
Planning/Codes Spec. Sheri Corgill		2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Planning/Codes Spec. Nik Rapelje		2.5%						26.5%	5%		5%		3%	4%	3%	1%		50%
Codes Administrator Mike Smith		10%						5%										85%
Eng. Services Coord. Jennifer Wirsing		5%							5%		10%		12%	18%	37%	13%		
Operations Superintendent Jon Eck										39.4%	39.4%				5.6%	5.6%	10%	
GIS Technician Kevin Neff									10%		10%		15%	15%	35%	15%		
Civil Engineering Tech Jessica Spann									5%		10%		20%	25%	20%	20%		
Operations Administrator Randy Dixon		15%							20%	5%	35%		3%	8%	6%	8%		
Lead Maintenance Wrkr II Matt Pace										5%	60%					5%	30%	
Lead Mtnc Worker II Nathan Clausen										10%	20%						70%	
Contract Maintenance II Vacant										2%	70%					20%	8%	
Maintenance II Walter Shaffer										2%	50%					20%	28%	
Maintenance II Julie LaPraim										2%	50%					20%	28%	
Maintenance II Derrick Wilkins										2%	50%					20%	28%	
Maintenance II Tom Jackson										67%	5%						28%	
Maintenance II Frank Kaiser										67%	5%						28%	
Mechanic II Mike Moore					22%						47%		5%	5%	13%	5%	3%	
Mechanic II Jared Anderson					72%						10%		2%	2%	10%	2%	1%	1%

City of Coos Bay Salary Schedule - Effective July 1, 2014

AFSCME - Contract Expires 06/30/2016

102.0%

	I	II	III	IV	V	VI	VII
Effective 7/1/14							
(Probation: 9 months-date becomes annual review date)							
GIS Coordinator	4890	5084	5288	5501	5719	5948	6097
Engineering Svc Coord.	4599	4784	4976	5173	5379	5595	5733
GIS Specialist	4534	4714	4903	5100	5303	5515	5654
Codes Inspector II	4425	4600	4786	4978	5178	5383	5517
Codes Inspector I	4046	4208	4377	4550	4733	4922	5045
Foreman (Maintenance)	3754	3904	4060	4222	4389	4566	4680
Planner I	3754	3904	4060	4222	4389	4566	4680
Engineering Tech, Codes/Planning Tech	3532	3674	3821	3973	4132	4299	4405
Mechanic II, Master Mechanic	3532	3674	3821	3973	4132	4299	4405
Lead Maintenance Worker II	3523	3664	3809	3962	4120	4284	4391
Engineering Aide II/Draftsman	3375	3510	3651	3797	3949	4108	4211
Office Mgr., Data Base Specialist	3375	3510	3651	3797	3949	4108	4211
Maintenance Worker II	3367	3501	3641	3788	3939	4095	4198
Plan Tech/Codes Enforce/Econ Dev Asst	3279	3411	3547	3688	3836	3989	4088
Codes/Planning Spec, Contract Admin Spec	3108	3231	3360	3494	3634	3781	3874
Librarian	3108	3231	3360	3494	3634	3781	3874
Maintenance Worker I	3089	3212	3341	3475	3612	3758	3851
Engineering Aide I	3084	3209	3336	3471	3609	3754	3847
Codes Specialist, Secretary	2989	3109	3233	3364	3498	3638	3729
Clerk Typist	2604	2707	2816	2928	3047	3168	3247
Library Assistant II	2850	2964	3082	3207	3334	3469	3555
Library Assistant, Reference Service Asst.	2666	2772	2885	3000	3120	3244	3325
PC & Periphials Technician	3504	3644	3790	3941	4099	4264	4370
ILL/Outreach	2508	2608	2713	2821	2934	3051	3128
Courier Driver	1955	2033	2115	2199	2287	2379	2438
Parks Utility Worker	2193	0	0	0	0	0	0
Intermediate Accountant	4086	4249	4421	4596	4781	4973	5096
Finance Assistant	3707	3855	4009	4169	4336	4510	4623
Accounting Technician I	3297	3430	3567	3710	3858	4012	4113

CBPOA - Contract Expires 6/30/2015

102.0%

	I	II	III	IV	V	VI
Effective 7/1/14						
Sergeant	5391	5661	5944	6242	6555	6881
Police Officer	4438	4661	4895	5140	5397	5666
Communication Supervisor	4170	4379	4597	4828	5067	5321
Dispatcher	3630	3810	4000	4200	4409	4630
Clerical Specialist Supervisor	3470	3643	3827	4019	4222	4432
Clerical Specialist	3138	3295	3461	3634	3815	4007
Evidence/Prop. Clerk/Civilian Police Asst.	3138	3295	3461	3634	3815	4007

CBPOA Certification Pay:	**Dispatcher**	**Officer**	
Intermediate DPSST Cert.	162.04	198.31	
Advanced DPSST Cert.	277.79	339.97	
CBPOA Longevity Pay:	**Clerical & Non-Cert.Dispatchers**	**Officers & Cert. Dispatchers**	
10 years	2.0%	0.0%	of base pay
15 years	4.5%	2.5%	of base pay
20 years	7.0%	5.0%	of base pay
25 Years	9.0%	7.0%	of base pay

Bilingual, Investigations, canine, BA/BS or equivalent	5%	of base pay for each category
Motorcycle Pay	5%	of base pay during time on motorcycle May-Oct
AA/AS or equivalent	2.5%	of base pay
Physical Abilities Test	1,000	Annually in November

NON-REPRESENTED EMPLOYEES

100.0%

	I	II	III	IV	V	VI
Effective 7/1/14						
City Manager	9867	10361	10879	11423	11994	12595
Economic Revitalization Administrator	5253	5515	5792	6082	6386	6704
City Attorney	5095	5350	5618	5899	6194	6504
Fire Chief, Police Chief; PW, CD, Finance Director	7248	7610	7992	8392	8811	9250
Library Director	5955	6253	6565	6893	7238	7599
Police Captain	6271	6248	6914	7258	7620	8002
Fire Battalion chief	6089	6394	6714	7050	7403	7772
Bdlg Codes Admin, Planning Director	5903	6199	6509	6833	7175	7533
PW Operations Admin, WW Project Engineer	6271	6248	6914	7258	7620	8002
PW Engineer Admin, PW Planning Admin, Deputy PW Director, Deputy Finance Director	5253	5515	5792	6082	6386	6704
Assistant Library Director, ESO Coordinator	4312	4527	4752	4991	5240	5503
PW Admin Asst, Library Data Base Admin Operations Superintendent	3823	4013	4214	4425	4645	4878
Library Staff Services Supervisor	3443	3614	3794	3984	4184	4392
Executive Assistant	3063	3216	3377	3546	3723	3910

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

	I	II	III	IV	V	VI
Library Substitute	12.07	12.90	14.07			
Library Page			9.10	8.94	9.00	9.50

IAFF - Contract Expires 06/30/2014

101.0%

	I	II	III	IV	V	VI
Effective 7/1/14						
Lieutenant	4690	4925	5170	5428	5699	5985
Firefighter/Engineer	4465	4690	4925	5170	5428	5699

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	1,000	Annually in November

Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

City of Coos Bay Budget
Acronyms

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