

City of Coos Bay



**Proposed Budget
FY 2018/2019**

City of Coos Bay Budget Committee

Fiscal Year 2018/2019

City Council Members

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Jennifer Groth, Council President
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Stephanie Kilmer
Stephanie Kramer
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Fire Chief Mark Anderson
Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works & Community Development Director Jim Hossley

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City of Coos Bay

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 preservation and enhancement of the cultural, historical, and natural beauty of our area.

City Council's 25 Year Vision

- Coos Bay is a vital, thriving, and beautiful city serving both local residents and visitors.
- Our community is a safe place.
- We are thoughtful and intentional in our approach to growth in all nodes of the City – Downtown, Empire, and Eastside.
- We have a diverse and bustling economy. Coos Bay is welcoming and supportive for businesses small and large.
- City infrastructure and facilities are well-maintained and fully meet the needs of the community.
- Our waterfront, greenspaces, sidewalks, and trails offer healthy recreation opportunities for all to enjoy.
- We work closely with our partners in North Bend, Coos County, and the region to achieve our mutual goals.

City Council's Leadership Approach for 2017-2019

- The Council serves the whole City.
- The City is a good steward, good partner, good communicator, and collaborative leader.
- The Mayor and Councilors are leaders in articulating a vision for our City and demonstrating how we can achieve that vision.
- The City builds credibility through tangible actions, large and small, that benefit the people of Coos Bay.
- The City effectively informs and engages the community.



City of Coos Bay

2017-2019 Council Priorities

1. The Coos Bay City Council has identified ongoing maintenance and improvement of the City's Wastewater System as a priority.

The City is in year five of an adopted twenty-year Wastewater System Capital Improvement Plan (CIP). It's the Council's desire to focus on the upcoming five years of the Capital Improvement Plan with emphasis on the following:

- The creation and adoption of five-year Financial Plan to address planned capital improvements and ongoing operational and maintenance needs. (To be accomplished before end of FYE2017)
- A Communications Plan aimed at educating the public on the health of the infrastructure to include deficiencies, the adopted CIP intended at addressing major system deficiencies along with the cost to operate and maintain this vital community utility. (To be accomplished before end of FYE2018)
- Evaluate current and potential policies aimed at improving and maintaining privately-owned business and residential sewer laterals which connect to the wastewater utility. Policies to be evaluated could include but are not limited to: (1) the requirement of sewer lateral inspections and the completion of necessary repairs prior to the sale of the property; (2) City considering financially partnering with private property owners who's laterals beneath the City's streets need to be replaced; and (3) an ordinance requiring commercial business to limit fats, oils, and grease from entering in the City's collection system. (To be accomplished before end of FYE2019)

2. The Coos Bay City Council has identified maintenance and repair of the City's Transportation and Parking Infrastructure as a priority.

The health of the City's roads and parking lots are in fair to poor condition due to deferred maintenance from a lack of sufficient resources. In 2013, the Council established a Streets Task Force which provided recommendations on the management and financing of transportation infrastructure. Two of the recommendations and been completed and a third pursued: (1) updating the City's Street Conditions Assessment report (updated in 2014 and adopted in 2015); (2) increasing the Pacific Power and Light franchise fee 2% to cover streetlight and traffic signal expenses paid out the limited City's share of state's gas tax which limited resources for street maintenance (franchise was renegotiated and adopted in 2015); implementing a local fuel tax (a gas tax ballot measure failed in 2016).

It's the Council's desire to focus on improving the health of the City's transportation and parking infrastructure through the following:

- The adoption of an ordinance aimed at preserving the health of the infrastructure through the establishment of requirements for utility companies who disturbed the road surface and/or road beds to maintain or install utilities. (To be accomplished before end of FYE2017)
- Consideration of increasing needed revenue through a local gas tax, Urban Renewal special levy, a street utility fee, parking district assessment and/or General Obligation bonds. (To be accomplished before end of FYE2018)



City of Coos Bay

2017-2019 Council Priorities

3. The Coos Bay City Council has identified the building of a new Library facility outside of the tsunami inundation zone as a priority.

The foundation pilings supporting the Library have failed and resulted in foundation settlement. The cost to mitigate and stabilize the foundation far exceeds the value of the 60-year-old facility which is located within the tsunami inundation zone. While the foundation continues to sink, it is still considered safe to occupy; but there will come a time when it will no longer be useable. In 2014, the Council established a Library Facility Steering Committee who have undertaken a strategic planning process (Council adopted the Strategic Plan in 2015) and completed a library needs assessment in late 2016. It is currently being evaluated.

It's the Council's desire to focus on the following:

- Locate a site for the new library facility outside the tsunami inundation zone; and if possible, within the downtown URA district. (To be accomplished before end of CY 2017)
- Consider co-locating community resources to meet unmet community needs and generate funding options. (To be accomplished before end of CY2018)
- Create a capital building project budget and a fundraising plan to fund the project. (To be accomplished before end of CY2018)

4. The Coos Bay City Council has identified economic development as a priority.

There is little doubt that tourism is an important sector of the economy in our city and the greater community. The City's role in support of tourism promotions has been through its longstanding partnership in the Coos Bay North Bend Visitor Convention Bureau (VCB). The City of Coos Bay has a long history of supporting tourism attractions such as the Coos Art Museum, Marshfield Sun Museum, Egyptian Theatre, Dolphin Theatre, Coos Bay Boat Building Center, Coos History Museum, annual Tall Ship visits, Fun Festival, Blackberry Arts Festival, and Empire Clamboree, just to name a few organizations and events.

Through the City's two Urban Renewal Districts, a vast number of economic development projects have been undertaken over the years in an effort to eliminate blight which adversely affect how our city looks and the economic health of our community. While much has been done, the existing Downtown Urban Renewal District and the Empire Renewal District plans are in need of updating.

It's the Council's desire to focus on the following:

- Stabilize the VCB through an updated agreement. (To be accomplished before end of FYE2017)
- Consider increasing the transient occupancy tax with the goal of providing additional funds to the VCB. (To be accomplished before end of CY2018)



City of Coos Bay

2017-2019 Council Priorities

- Update the Downtown URA Plan. (To be accomplished before end of CY2017)
- Update the Empire URA Plan. (To be accomplished before end of CY2018)
- Complete the Jordan Cove Community Enhancement Plan and encourage adoption of the Plan by our Enterprise Zone partners. (To be accomplished before end of CY2017)
- Pursue development of the Hollering Place property. (To be accomplished before end of FYE2017)
- Update the Front Street Plan. (To be accomplished before end of CY2017)
- Update and reinstate System Development Charges to defray the costs of creating additional capacity in transportation, wastewater, and stormwater infrastructure for future development within the City. (To be accomplished before end of CY2018)
- Create and adopt a 20-year infrastructure Capital Improvement Plan to identify and plan for future infrastructure needs. (To be accomplished before end of CY2018)

5. The Coos Bay City Council has identified updating the City Charter as a priority.

The Coos Bay City Charter is the most important legal document of the City. The Coos Bay City Charter defines the powers, functions, and essential procedures of city government. The City Charter has been amended from time to time to meet the needs of the City and the desires of the voters. One of the prior amendments (public safety staffing levels) was determined after the amendment to be unconstitutional and invalid. The wording of another amendment (bonding) contradicts another section and is overly broad and limits the City from taking timely advantage a financing option. Part of the original City Charter language (meeting requirements of the Council) could be amended to provide greater flexibility for the Council to meet as needed.

It's the Council's desire to evaluate possible changes to the City Charter to include, but not limited to the following:

- Section 4.1 Meetings of the Council (To be accomplished before end of CY2018)
- Section 9.11 Funds for Police Officers and Firefighters (To be accomplished before end of CY2018)
- Section 9.12 Sales of Bonds and Warrants (To be accomplished before end of CY2018)

CITY OF COOS BAY BUDGET MESSAGE FY 2018-2019

To the Honorable Mayor Joe Benetti, members of the City Council, citizen members of the Budget Committee, and the citizens of Coos Bay it is my honor and pleasure to submit the City's fiscal year (FY) 2018-2019 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 City of Coos Bay annual budget has been prepared pursuant to Oregon Local Budget Law. It presents my recommendations as Budget Officer, and it incorporates the cooperative efforts of the City's management team.

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

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

The FY 2018-2019 City of Coos Bay budget recommendations for all funds and accounts totals \$69,192,245 which includes \$13,509,817 in wastewater capital improvements. The Budget document is organized into 24 funds and 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, outside of the wastewater capital improvement cost, contain operational expenditures which are categorized personnel services or materials and services expenditures.

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

Employee salaries and benefits are paid from a variety of revenue sources and some employee costs are paid from more than one source, which you will find are detailed in the budget document. Projected personnel costs include contracted salary adjustments for all three of the City's three bargaining units. The current Collective Bargaining Agreements (CBA) are with the International Association of Firefighter's (IAFF), Coos Bay Police Officer's Association (CBPOA), and the American Federation of State, County, and Municipal Employees (AFSCME). The proposed budget reflects a 1% cost of living adjustment (COLA) for IAFF; 2.5% for AFSCME; and 3% for CBPOA and non-represented (management) employees. Personnel expenses comprise 18% of the total City operating budget; of that percentage salaries are 62% and benefits 38% 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).

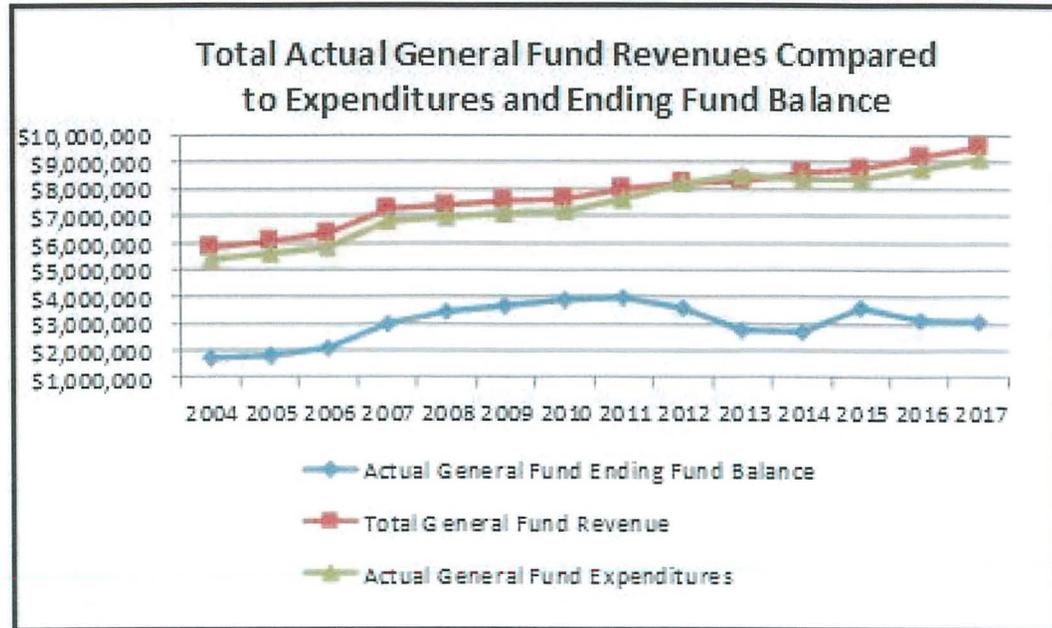
The proposed budget reflects increases in employee insurance costs (5.1% medical/vision and 1.66% dental) over the prior fiscal year budget and no increase in PERS rates (second year of biennium).

- **Materials & Services:** Department heads submitted a budget this year that generally reflects a status quo budget from the previous year or small increases to account for inflation and/or the need to replace critical items. The City continues to contract and/or use public / private partnerships for the delivery of certain services. These include a contract with Operations Management International (CH2MHILL OMI) for maintenance and operation of our wastewater and storm water 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 (possible change); the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund: The “Great Recession” was declared to be over in our Nation in 2010 and the proposed budget reflects the improving economy. The prior year property tax revenue did increase slightly, \$57,363 over the prior year, some fees were increased, and staff continues to review other areas for adjustment.

The adjacent chart illustrates General Fund expenditures were slightly less than revenue and resulted in an additional Carryover from the budget of \$27,478 to start the next fiscal year. The Carryover balance (also known as the ending fund balance) continues to be a challenge to maintain.

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



This budget includes an increase of 2% in property tax revenue over the prior year. Property tax revenue is not sufficient by itself to meet operational expenses let alone contribute to rebuilding the Carryover to the healthy level required to meet the first quarter budget operational needs. Staff has continued to monitor expenditures which include:

- Limiting all discretionary spending on materials and services.
- Restricting capital expenditures.

The actions taken to increase revenues included:

- Using grant and / or contracts where possible to fund existing positions
- Selling surplus equipment

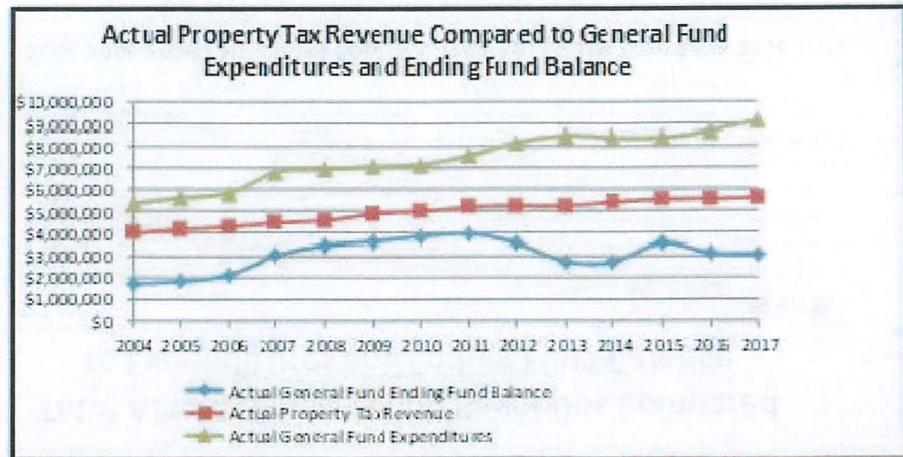
- Listing surplus property (lots) for sale
- Increasing existing fees
- Increasing fees on agreements

Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$3,025,000 beginning fund balance (Carryover). With the increase in building activity it is evident the recession has ended and our area is experiencing an improved economy.

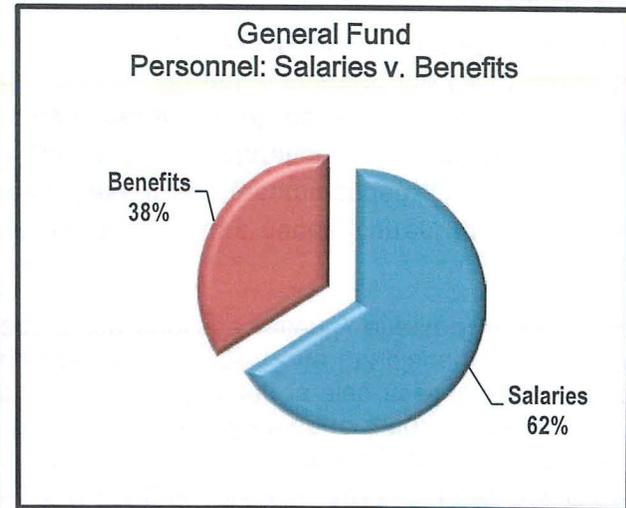
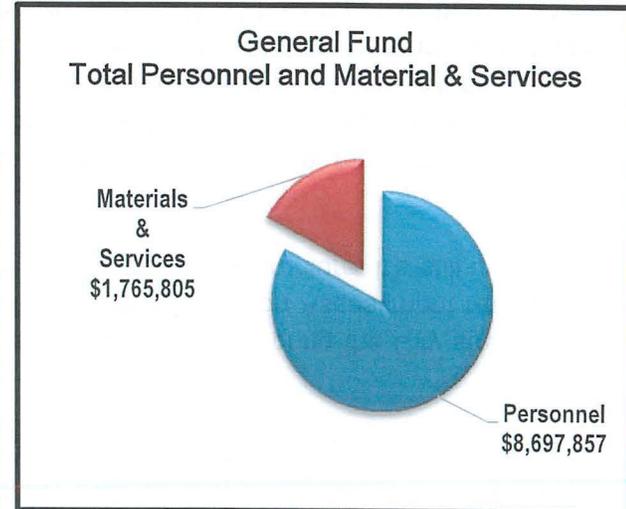
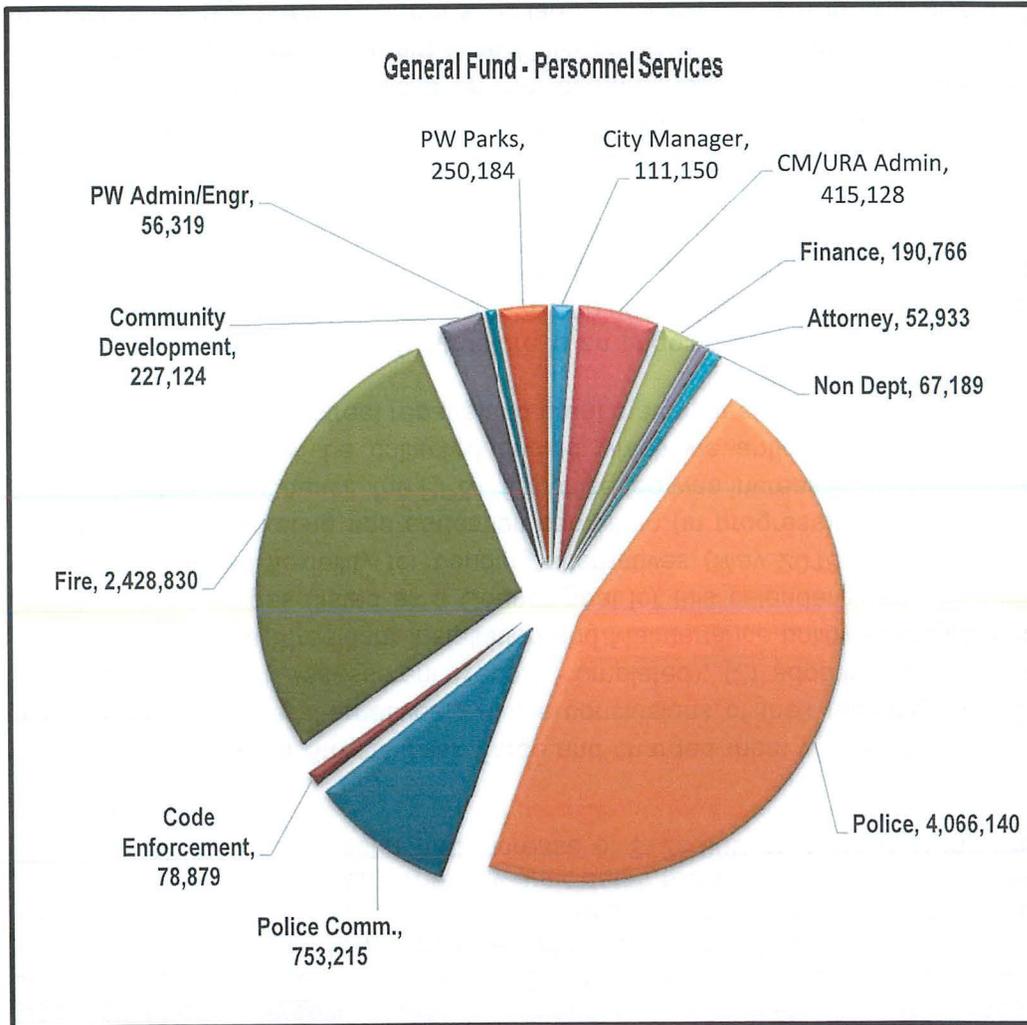
General Fund Revenue resources are estimated to be:

1. Property taxes	\$5,788,027
2. Franchise Fees	2,104,000
3. Licenses & Permits	160,462
4. Fines, Grants, & State Revenues	738,700
5. Use of Money & Property	114,000
6. Services & Repayments	864,125
7. Other Revenue	21,000
8. Du Jour Financing Repayment	1,425,000
9. Transfers in	61,633
Total (including carryover):	\$14,301,947

Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects an increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately 2% more than actually received during the FYE 2018 budget year. The following chart illustrates the slow growth and relative flattening of property tax revenue since 2009, which is the primary cause for lagging General Fund revenues.



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



Gas Tax Fund – Streets: Currently, funding for the Streets Division comes from the State gas tax, interest from the City's Jurisdictional Exchange funds, Oregon Department of Transportation, and funds received in the past from System Development Charges. Interest rates have increased which will start rebuilding resources for the Jurisdictional Exchange fund, 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 \$1,135,000 in revenue sharing from the State tax placed on gasoline. This amount includes an estimated increase of \$125,000 as a result of the transportation package recently enacted by the State Legislature.

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 Pavement Condition Assessment Report (completed); (2) adopting an Asphalt Right-of-Way Restoration policy (completed); (3) consider adopting a Streetlight Installation and Maintenance policy (a project yet to be undertaken); (4) consider reinstating System Development Charges (listed as a Council goal for this calendar year); (5) consider seeking an amendment to the City Charter to allow for increased flexibility for bonding alternatives (May 2018 ballot measure for the voters consideration); and (6) creating a comprehensive marketing and education campaign (in progress). Pursuant to recommendations from the Streets Task Force and approval of the City Council, the PP&L franchise fee was increased 2% during FYE 16. This fiscal year will be the second full year in which the revenue will be collected and in which we anticipate receiving \$400,000 during FYE2019 to be used primarily on neighborhood and local street repairs and grant match for street repair projects.

Maintaining the City's street infrastructure is an ongoing concern. It is currently estimated in order to bring the City streets up to a "good" condition it would cost at least \$20,000,000, based upon a recently revised Pavement Condition Assessment report. While the proposed FYE2019 budget includes increased funding for maintenances of the City's street infrastructure, it's still insufficient to adequately address the backlog of deferred maintenance.

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 6.4%. 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) continues in the 20 year window for the state mandated improvements at a cost of approximately \$81.4 million (today's dollars) of which we are in year five of the 20 year CIP. The proposed budget includes \$13,509,817 in loan and grant proceeds comprised of DEQ and State IFA loans to undertake identified projects in the wastewater CIP, including construction of a new wastewater treatment plant in Empire scheduled to be completed and online during the fall of

2018. To ensure a cost-effective project, an engineer specializing in wastewater was hired temporarily as staff to provide quality review/quality control during construction. This type of service was included in the overall wastewater construction budget and ensures the facilities are constructed according to the design specifications at a high level of detail.

Hotel/Motel Fund: The Hotel/Motel Fund includes an increase in funds provided to the Coos Bay – North Bend Visitor Convention Bureau (VCB), 50% of the tax received to increase the support to increase tourism to our area. Through this process the VCB would manage the Visitor Information Center and related expenses.

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 which matured in 2014. Due to low interest rates, the General Fund was required to fund the last three debt service payments through an interfund transfer. This budget will make a double payment to fully repay the General Fund.

Building Code Fund: The budget for Building Codes includes expenses for the administration of completing structural and mechanical inspections as well as carrying out the plan review program within the City of Coos Bay. As a result of a 1997 City Charter amendment approved by the voters, this budget is mandated to operate as an enterprise fund with the revenue from the permits fully supporting the related expenses. Personnel expenses are cost allocated for several personnel and paid for by this program for complete cost accounting. In response to an increase demand for building permits (plan reviews, inspections, etc.) the City added one full-time Code Inspector and a half-time Code Inspector to meet the division's business demands. In an effort to support the added personnel costs this budget includes a 10% increase to the building code permit fees.

Major Capital Fund: This fund is used to purchase capital items such as police cars or to pay for capital projects. Revenue from bi-annual timber harvests are the primary revenue source for this fund. Traditionally, 40 to 50 acres are harvested every other year with this budget year including a timber sale.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee appropriate the 2.5% of the General Fund beginning balance of FYE 19. Currently, the fund has approximately \$689,728.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,425,000.

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 the annual budget meetings whether "Option 1 Special Levy" should be certified for collection.

The Coos Bay Urban Renewal Agency Budget reflects the imposition of 28% of the Special Levy for the Downtown District. If selected, this option may be used to further Urban Renewal priorities such as streets infrastructure and other projects listed in the newly adopted plan.

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,

A handwritten signature in black ink, appearing to read "R. A. ...", is written above a horizontal line.

March 20, 2018

**City of Coos Bay 2018-2019 Budget
Property Tax Levy Summary**

	Actual 2015-16	Actual 2016-17	Budget Adopted 2017-18	Actual 2017-18	Budget Proposed 2018-19	Budget Adopted 2018-19
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	892,192,003	904,689,559	906,920,039	940,033,254	958,127,045	958,127,045
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,678,178	5,757,716	5,771,911	5,982,654	6,097,808	6,097,808
Actual and Estimated Tax Rate (/1000) **						
Line 18 General Fund - Certified	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>
Line 13 Assessed Value	998,156,195	1,003,412,860	1,010,402,053	1,049,448,987	1,064,500,180	1,064,500,180
Line 12 G.O. Bonds Tax Imposed - Certified	542,944	542,833	470,000	499,700	546,834	546,834
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.5439</u>	<u>0.5410</u>	<u>0.4652</u>	<u>0.4762</u>	<u>0.5137</u>	<u>0.5137</u>
TOTAL PROPERTY TAX IMPOSED	<u>6,221,122</u>	<u>6,300,549</u>	<u>6,241,911</u>	<u>6,482,354</u>	<u>6,644,642</u>	<u>6,644,642</u>
Total City Tax Rate Per Thousand (before reduction)	<u>6.9082</u>	<u>6.9053</u>	<u>6.8295</u>	<u>6.8405</u>	<u>6.8780</u>	<u>6.8780</u>

**City of Coos Bay 2018-2019 Budget
General Fund Tax Levy Computations**

	Actual 2015-16	Actual 2016-17	Budget Adopted 2017-18	Budget Proposed 2018-19	Budget Adopted 2018-19
Carryover	2,697,174	3,089,494	3,000,000	3,025,000	3,025,000
Current Property Taxes	5,256,337	5,358,690	5,194,721	5,488,027	5,488,027
Delinquent Taxes	294,649	249,659	300,000	300,000	300,000
Non Property Tax Revenues	3,604,559	3,946,218	3,881,566	4,002,287	4,002,287
Du Jour Repayment	452,277	1,474,050	1,901,023	1,425,000	1,425,000
CBNBWB Water Project Loan	404,000	3,200,000	0	0	0
Transfers	95,804	30,799	30,800	61,633	61,633
Total	12,804,800	17,348,911	14,308,111	14,301,947	14,301,947
	Actual 2015-16	Actual 2016-17	Budget Adopted 2017-18	Budget Proposed 2018-19	Budget Adopted 2018-19
Property Tax Revenue Within Statutory Limits	5,678,178	5,757,716	5,771,911	6,097,808	6,097,808
Uncollectible (10%)	(567,818)	(575,772)	(577,191)	(609,781)	(609,781)
Taxes Necessary to Balance (Current Budget)	5,110,360	5,181,944	5,194,720	5,488,027	5,488,027
Taxes Current Actual more (less) than Budget	145,977	176,745	1	0	0

**City of Coos Bay 2018-2019 Budget
General Obligation Bonds Tax Levy Computations**

	Actual 2015-16	Actual 2016-17	Budget Adopted 2017-18	Budget Proposed 2018-19	Budget Adopted 2018-19
Beginning Fund Balance (July)	295,646	342,037	356,687	381,741	381,741
Property Tax Revenues	502,717	501,715	450,000	492,151	492,151
Non Property Tax Revenues	3,267	6,058	1,000	5,000	5,000
Delinquent Taxes	28,958	23,880	20,000	20,000	20,000
Transfers	0	0	0	0	0
Total Revenues	830,587	873,690	827,687	898,892	898,892
Total Bonded Debt	488,550	491,950	493,000	492,151	492,151
Uncollectible	54,517	50,883	48,833	54,683	54,683
Taxes Necessary to Balance Budget	543,067	542,833	541,833	546,834	546,834
Tax Levy (imposed)	542,944	542,833	470,000	546,834	546,834
Less Uncollectible (10%)	54,294	54,283	47,000	54,683	54,683
Taxes Necessary to Balance Budget (anticipated)	488,650	488,550	423,000	492,151	492,151
Total Revenues less Bonded Debt equals Carryover	342,037	381,740	334,687	406,741	406,741

**City of Coos Bay 2018-2019 Budget
Transfers**

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
<u>to Technology Fund</u>	0	40,000
<u>to Revenue Bond Fund</u>	0	62,400
<u>to Rainy Day Fund</u>	0	90,000
<u>to State Gas Fund</u>	0	400,000
<u>from Jurisdictional Exchange Fund</u>	61,633	0
<u>to Major Capital Fund</u>	0	73,000
STATE GAS TAX FUND		
<u>from General Fund</u>	400,000	0
<u>to Technology Reserve Fund</u>	0	10,000
<u>to Street Improvement Fund</u>	0	400,000
WASTEWATER FUND		
<u>to Wastewater Improvement Fund</u>	0	1,559,817
<u>to Technology Reserve Fund</u>	0	25,000
<u>from Revenue Bond Fund</u>	725,000	0
<u>to Revenue Bond Fund</u>	0	1,484,817
BUILDING CODES FUND		
<u>to Technology Fund</u>	0	10,000
JURISDICTIONAL EXCHANGE FUND		
<u>to General Fund</u>	0	61,633
REVENUE BOND FUND		
<u>to Wastewater Fund</u>		725,000
<u>from General Fund</u>	62,400	0
<u>from Wastewater Fund</u>	1,484,817	0
STREET IMPROVEMENT FUND		
<u>from State Gas Tax Fund</u>	400,000	0
PARKS IMPROVEMENT FUND		
<u>from Major Capital Fund</u>	50,050	0
WASTEWATER IMPROVEMENT FUND		
<u>from Wastewater Fund</u>	1,559,817	0
MAJOR CAPITAL RESERVE FUND		
<u>to Parks Improvement Fund</u>	0	50,050
<u>to Technology Reserve Fund</u>	0	50,000
<u>from General Fund</u>	73,000	0
TECHNOLOGY RESERVE FUND		
<u>from General Fund</u>	40,000	0
<u>from Major Capital Fund</u>	50,000	0
<u>from State Gas Fund</u>	10,000	0
<u>from Building Codes Fund</u>	10,000	0
<u>to County-wide CAD Reserve Fund</u>	0	4,200
COUNTY-WIDE CAD CORE RESERVE FUND		
<u>from Technology Reserve Fund</u>	4,200	0
RAINY DAY FUND		
<u>from General Fund</u>	90,000	0
TOTAL TRANSFERS IN & OUT	5,045,917	5,045,917

**City of Coos Bay 2018-2019 Budget
Summary of Resources**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18		Proposed 2018-19
			OPERATING RESOURCES	
13,649,698	17,348,910	14,308,110	General Fund	14,301,947
1,574,478	1,718,758	1,466,754	State Gas Tax Fund	1,733,000
9,630,753	9,642,252	8,671,686	Wastewater Fund	9,598,108
844,395	906,955	739,664	Hotel/Motel Tax Fund	754,000
1,880,201	1,988,318	1,717,577	Library Fund	1,783,300
786,994	953,305	930,604	Library ESO Fund	974,198
405,235	502,810	396,108	Building Codes Fund	531,950
<u>279,820</u>	<u>253,365</u>	<u>220,898</u>	9-1-1 Tax Fund	<u>226,093</u>
29,051,574	33,314,672	28,451,401	TOTAL OPERATING RESOURCES	29,902,596
			DEBT SERVICE RESOURCES	
830,587	873,690	827,687	General Obligation Redemption Fund	898,892
<u>4,872,666</u>	<u>5,572,510</u>	<u>6,187,108</u>	Revenue Bond Fund	<u>15,004,006</u>
5,703,253	6,446,200	7,014,795	TOTAL DEBT SERVICE RESOURCES	15,902,898
			CAPITAL IMPROVEMENT RESOURCES	
146,306	147,907	145,651	Special Improvement Fund	148,000
1,131,646	654,830	3,215,432	Street Improvement Fund	1,519,658
163,426	278,481	1,348,613	Parks Improvement Fund	393,050
52,223	60,176	67,628	Bicycle/Pedestrian Path Construction Fund	130,850
14,749	14,912	14,970	Transportation SDC Fund	15,417
248,864	251,617	252,598	Wastewater SDC Fund	260,151
19,165	19,377	19,453	Stormwater SDC Fund	20,035
<u>5,371,935</u>	<u>15,095,358</u>	<u>32,508,658</u>	Wastewater Improvement Fund	<u>13,509,817</u>
7,148,314	16,522,658	37,573,003	TOTAL CAPITAL IMPROV. RESOURCES	15,996,978
			RESERVE FUNDS RESOURCES	
216,822	219,221	743,448	Fire Station Reserve Fund	251,000
1,030,497	1,361,862	1,506,897	Major Capital Reserve Fund	975,000
4,882,113	4,904,704	4,886,513	Jurisdictional Exchange Reserve Fund	5,041,941
156,533	234,434	192,611	Technology Reserve Fund	221,500
51,515	55,683	48,283	County-wide CAD Core Reserve Fund	44,376
<u>582,360</u>	<u>666,511</u>	<u>689,728</u>	Rainy Day Reserve Fund	<u>855,956</u>
6,919,840	7,442,415	8,067,480	TOTAL RESERVE FUND RESOURCES	7,389,773
<u>48,822,981</u>	<u>63,725,945</u>	<u>81,106,679</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>69,192,245</u>

**City of Coos Bay 2018-2019 Budget
Summary of Expenditures**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18		Proposed 2018-19
			OPERATING EXPENDITURES	
13,649,698	17,348,910	14,308,110	General Fund	14,301,947
1,574,478	1,718,758	1,466,754	State Gas Tax Fund	1,733,000
9,630,753	9,642,252	8,671,686	Wastewater Fund	9,598,108
844,395	906,955	739,664	Hotel/Motel Tax Fund	754,000
1,880,201	1,988,318	1,717,577	Library Fund	1,783,300
786,994	953,305	930,604	Library ESO Fund	974,198
405,235	502,810	396,108	Building Codes Fund	531,950
279,820	253,365	220,898	9-1-1 Tax Fund	226,093
<u>29,051,574</u>	<u>33,314,672</u>	<u>28,451,401</u>	TOTAL OPERATING EXPENDITURES	<u>29,902,596</u>
			DEBT SERVICE EXPENDITURES	
830,587	873,690	827,687	General Obligation Redemption Fund	898,892
4,872,666	5,572,510	6,187,108	Revenue Bond Fund	15,004,006
<u>5,703,253</u>	<u>6,446,200</u>	<u>7,014,795</u>	TOTAL DEBT SERVICE EXPENDITURES	<u>15,902,898</u>
			CAPITAL IMPROVEMENT EXPENDITURES	
146,306	147,907	145,651	Special Improvement Fund	148,000
1,131,646	654,830	3,215,432	Street Improvement Fund	1,519,658
163,426	278,481	1,348,613	Parks Improvement Fund	393,050
52,223	60,176	67,628	Bicycle/Pedestrian Path Construction Fund	130,850
14,749	14,912	14,970	Transportation SDC Fund	15,417
248,864	251,617	252,598	Wastewater SDC Fund	260,151
19,165	19,377	19,453	Stormwater SDC Fund	20,035
5,371,935	15,095,358	32,508,658	Wastewater Improvement Fund	13,509,817
<u>7,148,314</u>	<u>16,522,658</u>	<u>37,573,003</u>	TOTAL CAPITAL IMPROV. EXPENDITURES	<u>15,996,978</u>
			RESERVE FUNDS EXPENDITURES	
216,822	219,221	743,448	Fire Station Reserve Fund	251,000
1,030,497	1,361,862	1,506,897	Major Capital Reserve Fund	975,000
4,882,113	4,904,704	4,886,513	Jurisdictional Exchange Reserve Fund	5,041,941
156,533	234,434	192,611	Technology Reserve Fund	221,500
51,515	55,683	48,283	County-wide CAD Core Reserve Fund	44,376
582,360	666,511	689,728	Rainy Day Reserve Fund	855,956
<u>6,919,840</u>	<u>7,442,415</u>	<u>8,067,480</u>	TOTAL RESERVE FUND EXPENDITURES	<u>7,389,773</u>
<u>48,822,981</u>	<u>63,725,945</u>	<u>81,106,679</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>69,192,245</u>

**City of Coos Bay 2018-2019 Budget
Summary of General Fund Resources**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18		Budget Proposed 2018-19
2,697,174	3,089,494	3,000,000	Carryover	3,025,000
5,550,986	5,608,349	5,494,721	Property Taxes (Includes Delinquent)	5,788,027
1,951,590	2,106,304	1,996,484	Franchise Taxes	2,104,000
132,384	141,931	155,397	Licenses & Permits	160,462
627,272	619,449	741,250	Fines, Grants & State Revenues	738,700
116,477	121,766	112,000	Use of Money & Property	114,000
719,967	907,551	827,850	Services and Repayments	864,125
56,870	49,217	48,585	Other Revenue	21,000
452,277	1,474,050	1,901,023	Du Jour Financing Repayment	1,425,000
404,000	3,200,000	0	CBNBWB Water Project Loan	0
<u>95,804</u>	<u>30,799</u>	<u>30,800</u>	Transfers In	<u>61,633</u>
<u>12,804,798</u>	<u>17,348,911</u>	<u>14,308,111</u>	TOTAL GENERAL FUND RESOURCES	<u>14,301,947</u>

**City of Coos Bay 2018-2019 Budget
General Fund Resources Fund 01-000**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
<u>3,542,072</u>	<u>3,089,494</u>	<u>3,000,000</u>	01-000-300-0100	CARRYOVER	<u>3,025,000</u>
3,542,072	3,089,494	3,000,000		Carryover - Unassigned	3,025,000
				Total Carryover	3,025,000
				PROPERTY TAXES	
5,256,337	5,358,690	5,194,721	01-000-310-0100	Current Property Taxes	5,488,027
294,649	249,659	300,000	01-000-310-0200	Delinquent Property Taxes	300,000
<u>5,550,986</u>	<u>5,608,349</u>	<u>5,494,721</u>		Total Property Taxes	<u>5,788,027</u>
				FRANCHISE FEES	
1,435,197	1,573,976	1,485,484	01-000-320-0100	Electricity	1,573,000
168,514	169,070	167,000	01-000-320-0200	Cable TV	169,000
157,287	169,292	158,000	01-000-320-0300	Solid Waste	170,000
133,828	122,968	130,000	01-000-320-0400	Telephone	122,000
56,764	70,998	56,000	01-000-320-0500	Natural Gas	70,000
<u>1,951,590</u>	<u>2,106,304</u>	<u>1,996,484</u>		Total Franchise Taxes	<u>2,104,000</u>
				LICENSES AND PERMITS	
93,212	93,059	98,000	01-000-330-0100	Business Licenses	93,002
1,145	1,444	0	01-000-330-0101	Business Licenses Late Fees	0
1,725	2,103	1,800	01-000-330-0200	Liquor License Applications	1,800
2,020	2,340	1,900	01-000-330-0300	Card Table Licenses, Permits & Fees	2,000
(78)	0	75	01-000-330-0400	Parking Service Permits	0
4,350	0	20,000	01-000-330-0650	Contracted Plan Check Fees	15,000
22,555	35,583	27,000	01-000-330-1300	Planning Fees	40,000
6,815	6,743	6,000	01-000-330-1500	Other Permits	8,000
641	660	622	01-000-330-2500	Seafood Market	660
<u>132,384</u>	<u>141,931</u>	<u>155,397</u>		Total Licenses and Permits	<u>160,462</u>
				FINES, GRANTS & STATE REVENUES	
65,403	66,699	65,000	01-000-340-0100	Court Fines	65,000
1,482	3,405	1,100	01-000-340-0200	Parking Fines	1,300
0	0	37,000	01-000-340-0300	State Grants	30,000
14,100	14,500	14,500	01-000-340-0301	State Marine Board Grant	14,500
4,622	616	20,000	01-000-340-0303	FEMA Grant	20,000
2,324	0	0	01-000-340-0317	Federal Grant	0
21,056	11,242	16,000	01-000-340-0320	Private Grants/Donations	16,000
0	5,950	20,000	01-000-340-0322	Fire Federal Grants	20,000
12,755	14,852	21,950	01-000-340-0323	Police Enforcement Grants	22,000

General Fund Resources (Continued)

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
87,160	51,078	0	01-000-340-0324	Police Federal Grants	0
2,155	1,284	500	01-000-340-0325	Bulletproof Vest Grant	500
21,624	21,015	20,000	01-000-340-0400	Cigarette Tax	21,000
235,800	253,843	236,000	01-000-340-0500	Liquor Tax	258,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200
145,457	157,451	151,000	01-000-340-0700	State Revenue Sharing	157,000
0	1,580	50,000	01-000-340-0750	State Miscellaneous Revenue (MJ)	50,000
0	0	75,000	01-000-340-0751	SCINT State Revenue (MJ)	50,000
3,000	3,000	3,000	01-000-340-0800	CB NB Visitors & Conventions Bureau	3,000
7,140	8,020	7,000	01-000-340-0900	DUII Impact Panel Class Fees	7,200
1,996	3,713	2,000	01-000-340-1000	Range User Fees	2,000
<u>627,272</u>	<u>619,449</u>	<u>741,250</u>		Total Fines, Grants & State Revenue	<u>738,700</u>
				USE OF MONEY AND PROPERTY	
24,074	36,441	30,000	01-000-350-0100	Interest	40,000
47,916	39,226	45,000	01-000-350-0700	Moorage Fees	37,000
1,264	1,743	0	01-000-350-3000	Moorage Fees Late Fees	0
43,223	44,355	37,000	01-000-350-1200	Property Rental	37,000
<u>116,477</u>	<u>121,766</u>	<u>112,000</u>		Total Use of Money and Property	<u>114,000</u>
				SERVICES AND REPAYMENTS	
4,288	3,975	2,000	01-000-360-0100	Copies	3,000
15,075	18,315	17,000	01-000-360-0200	Lien Search Fees	18,000
94,145	197,605	136,140	01-000-360-0300	Police Services	134,390
455	735	100	01-000-360-0500	Alarm Permits & Fees	300
14,232	14,776	14,920	01-000-360-0525	Jordon Cove Energy Project	15,650
20,112	19,630	19,854	01-000-360-0550	Oregon Resources	20,271
44,290	53,042	51,907	01-000-360-0600	Fire Protection Bunker Hill	54,837
43,708	52,345	53,087	01-000-360-0700	Fire Protection Timber Park	56,097
83,967	100,559	105,418	01-000-360-0900	Fire Protection Libby Rural	110,847
0	650	0	01-000-360-1000	Fire Services - Reimbursements	0
3,637	660	1,500	01-000-360-1100	Police Services - Reimbursements	500
527	1,713	850	01-000-360-1300	Public Records Requests	500
395,530	424,182	425,074	01-000-360-2000	Urban Renewal Agency Management	449,733
0	15,733	0	01-000-370-0100	Bancroft Principal Payments	0
0	3,632	0	01-000-370-0700	Loan Repayment District 99 - Misc	0
0	0	0	01-000-370-0300	Housing Principal Payments	0
<u>719,967</u>	<u>907,551</u>	<u>827,850</u>		Total Services and Repayments	<u>864,125</u>

General Fund Resources (Continued)

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				OTHER REVENUE	
45,540	31,886	10,000	01-000-380-0100	Miscellaneous Revenue	10,000
0	0	0	01-000-380-0101	Misc Revenue Online Service Fees	800
5	(10)	0	01-000-380-0200	Cash Short/Over	0
11,177	17,121	6,000	01-000-380-0300	State Emergency Response	10,000
148	220	200	01-000-380-0400	Witness Fees	200
0	0	32,385	01-000-380-0500	Property Sales	0
0	0	0	01-000-380-0900	Special Donations	0
<u>56,870</u>	<u>49,217</u>	<u>48,585</u>		Total Other Revenue	<u>21,000</u>
				TRANSFERS IN	
0	0	0	01-000-390-0300	From Rainy Day Fund	0
30,800	30,799	30,800	01-000-390-1600	From Jurisdictional Exchange Loan	61,633
0	0	0	01-000-390-1700	From Major Capital Fund	0
31,021	0	0	01-000-390-1550	Loan Proceeds	0
33,984	0	0	01-000-390-1500	Fire Proceeds	0
<u>95,804</u>	<u>30,799</u>	<u>30,800</u>		Total Transfers In	<u>61,633</u>
				OTHER FINANCING SOURCES	
452,277	1,474,050	1,901,023	01-000-390-0600	URA Du Jour Financing (repayment)	1,425,000
404,000	3,200,000	0	01-000-390-0700	CBNBWB Water Project Loan	0
<u>856,277</u>	<u>4,674,050</u>	<u>1,901,023</u>		Total Other Financing Sources	<u>1,425,000</u>
<u>13,649,698</u>	<u>17,348,910</u>	<u>14,308,110</u>		TOTAL GENERAL FUND RESOURCES	<u>14,301,947</u>

**City of Coos Bay 2018-2019 Budget
General Fund Expenditures by Department & Division**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Department		Proposed 2018-19
69,322	92,758	80,700	100	General Government	
504,175	535,314	548,618	120/121	City Council	100,200
201,417	203,905	232,064	130	City Manager/URA Administration	576,883
57,380	56,044	67,669	140	Finance	239,366
117,140	140,732	143,000	170	City Attorney	69,133
25,000	22,879	25,000	180	City Hall	154,500
327,576	240,380	342,059	190	Community Contributions	28,000
4,032,516	5,007,470	4,176,903	195	Non-Departmental	318,589
5,334,525	6,299,482	5,616,013		Other Financing Uses & Expenditures	3,835,285
				Total General Government	5,321,956
				Public Safety	
3,713,648	3,701,927	4,181,838	240	Police Operations & Administration	4,447,490
790,307	772,628	828,057	242	Police Communication	778,965
43,868	38,105	52,451	243	Codes Enforcement	98,129
4,547,823	4,512,660	5,062,346		Subtotal Police	5,324,584
2,490,498	2,477,896	2,675,628	261	Fire Department	2,727,430
7,038,321	6,990,556	7,737,974		Total Public Safety	8,052,014
				Public Works & Community Development	
317,479	314,449	287,401	301	Planning	261,874
0	0	0	302	Coastal Implementation Grant	0
88,514	93,303	76,735	305	Engineering	77,569
466,860	453,967	589,987	306	Parks	588,534
404,000	3,197,153	0	313	Coos Bay North Bend Water Board Loan	0
1,276,853	4,058,872	954,123		Total Public Works & Community Dev.	927,977
13,649,698	17,348,910	14,308,110		TOTAL GENERAL FUND	14,301,947

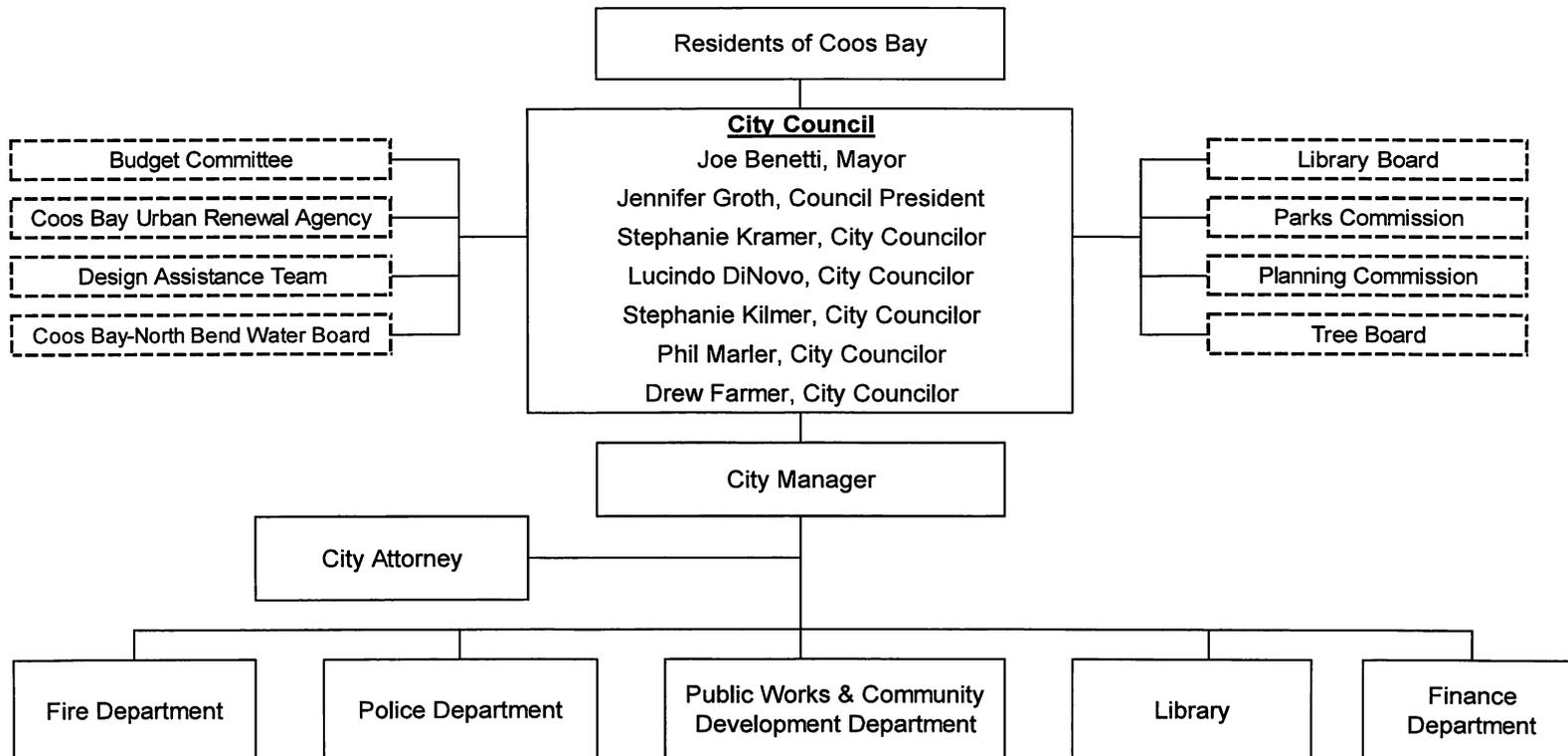
CITY COUNCIL

Program Description

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

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

City Council Organizational Chart



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				MATERIALS AND SERVICES	
10,894	14,492	8,000	01-100-520-2001	Meetings, Travel & Memberships	15,000
11,502	12,078	14,000	01-100-520-2002	Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	14,000
3,718	10,010	5,000	01-100-520-2105	Advertising	7,000
0	0	5,000	01-100-520-2108	Contractual	14,500
3,504	1,558	5,000	01-100-520-2109	Labor Negotiations	5,000
26,930	39,575	16,000	01-100-520-2113	Audit Fees	17,000
747	541	1,500	01-100-520-2122	Duplicating	1,500
1,055	2,678	2,000	01-100-520-2205	Office Supplies	2,000
92	18	300	01-100-520-2206	Postage	300
556	900	5,000	01-100-520-2421	Employee/Volunteer Recognition	5,000
10,325	10,910	15,500	01-100-520-2422	Economic Development	15,500
0	0	3,400	01-100-520-2423	Government Channel	3,400
<u>69,322</u>	<u>92,758</u>	<u>80,700</u>		Total Materials and Services	<u>100,200</u>
<u>69,322</u>	<u>92,758</u>	<u>80,700</u>		TOTAL CITY COUNCIL	<u>100,200</u>

CITY MANAGER'S OFFICE

Department Description

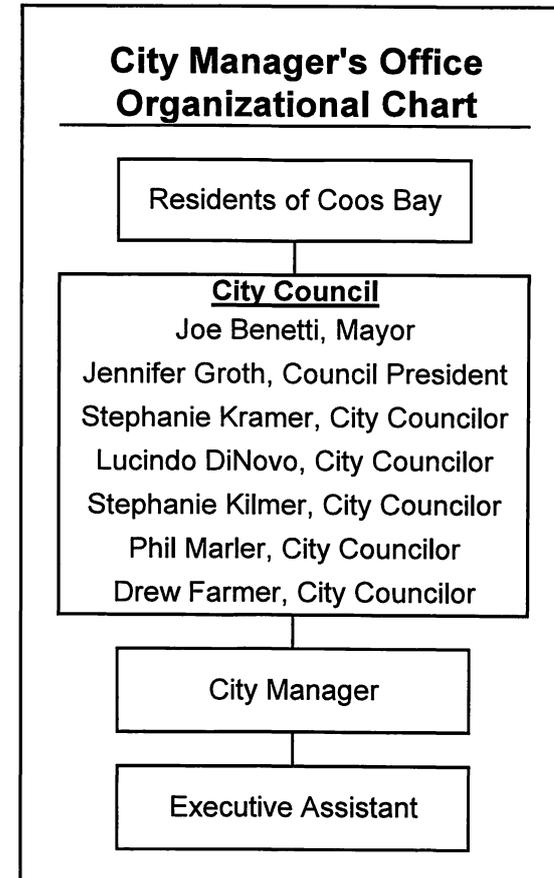
The City Manager's Office provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The department is also responsible for personnel administration, managing the annual budget,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

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 27% 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 or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 0.76 employees.



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
70,574	73,699	73,026	01-120-510-1001	Salaries and Car Allowance	75,030
16,378	16,989	18,486	01-120-510-1003	P.E.R.S.	19,026
4,794	4,862	5,252	01-120-510-1004	Social Security	5,405
10,338	10,943	11,032	01-120-510-1005	Employee Insurance	11,242
0	0	190	01-120-510-1006	Unemployment	190
171	178	258	01-120-510-1007	Workers' Compensation	257
<u>102,254</u>	<u>106,671</u>	<u>108,244</u>		Total Personnel Services	<u>111,150</u>
				MATERIALS AND SERVICES	
11,636	8,685	7,500	01-120-520-2001	Meetings, Travel & Memberships	7,500
0	0	4,500	01-120-520-2005	Training	4,500
841	681	1,400	01-120-520-2122	Duplicating	1,400
2,563	2,577	1,750	01-120-520-2205	Office Supplies	2,500
26	24	150	01-120-520-2206	Postage	100
<u>15,065</u>	<u>11,967</u>	<u>15,300</u>		Total Materials and Services	<u>16,000</u>
<u>117,319</u>	<u>118,638</u>	<u>123,544</u>		TOTAL CITY MANAGER	<u>127,150</u>

URBAN RENEWAL ADMINISTRATION DEPARTMENT

Program Description

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

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

Administrative Services Provided

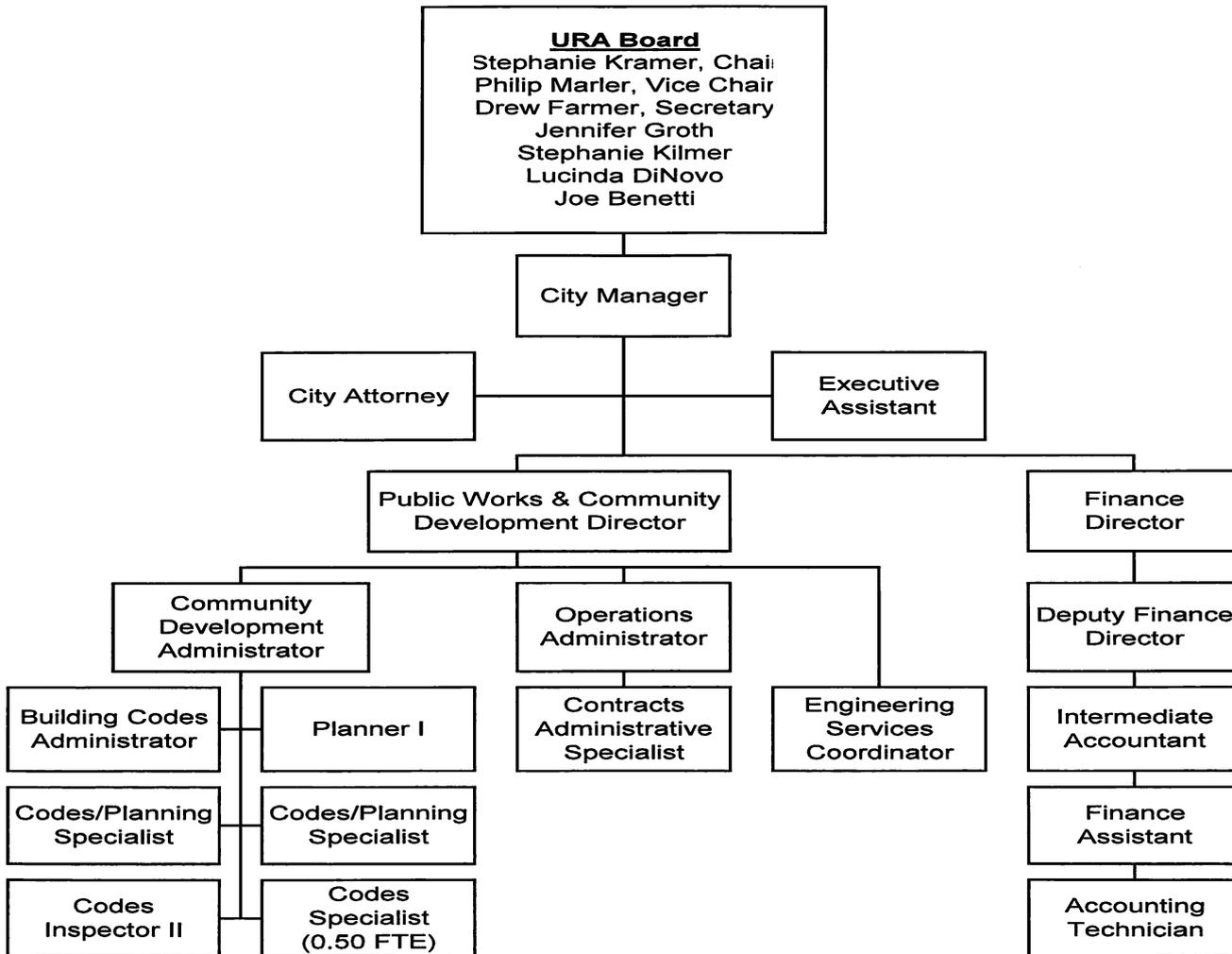
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the façade improvement and business grant programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 21% City Manager, 5% Codes Specialist, 10% Executive Assistant, 10% Finance Director, 10% Deputy Finance Director, 5% Finance Assistant, 5% Accounting Tech, 6% Intermediate Accountant, 10% City Attorney, 25% Public Works & Community Development Director, 50% Community Development Administrator, 35% Planner I, 15% PW Contracts Administrative Specialist, 5% Engineering Services Coordinator, 58% PW Operations Administrator, 10% Building Codes Administrator, 10% Codes Inspector II, and 2.5% of two (2) Codes/Planning Specialist salary and associated benefit / employment costs.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE allocation: 3.0 Employees.

**Coos Bay Urban Renewal Agency
Organizational Chart**



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
252,964	273,967	255,162	01-121-510-1001	Salaries	274,378
0	0	866	01-121-510-1002	Overtime	929
46,344	47,782	52,713	01-121-510-1003	P.E.R.S.	57,916
18,726	20,198	19,629	01-121-510-1004	Social Security	21,533
39,917	39,588	44,787	01-121-510-1005	Employee Insurance	49,244
0	3,540	10,441	01-121-510-1006	Unemployment	3,949
4,748	4,545	6,921	01-121-510-1007	Workers' Compensation	7,179
<u>362,700</u>	<u>389,621</u>	<u>390,519</u>		Total Personnel Services	<u>415,128</u>
				MATERIALS AND SERVICES	
4,020	5,742	6,250	01-121-520-2001	Meetings, Travel & Memberships	6,250
0	537	200	01-121-520-2003	Publications	200
53	11	30	01-121-520-2102	Telephone	30
0	1,106	0	01-121-520-2108	Contractual	500
4,900	5,317	8,000	01-121-520-2113	Audit	8,000
13,374	13,569	17,000	01-121-520-2120	Insurance	17,000
787	399	1,200	01-121-520-2122	Duplicating	750
0	0	300	01-121-520-2123	Printing	300
735	369	700	01-121-520-2205	Office Supplies	700
21	0	175	01-121-520-2206	Postage	175
5	5	200	01-121-520-2209	Document Recording	200
260	0	500	01-121-520-2216	Small Equipment	500
<u>24,156</u>	<u>27,055</u>	<u>34,555</u>		Total Materials and Services	<u>34,605</u>
<u>386,855</u>	<u>416,676</u>	<u>425,074</u>		TOTAL URBAN RENEWAL ADMIN	<u>449,733</u>
<u>504,175</u>	<u>535,314</u>	<u>548,618</u>		TOTAL ALL URA & CITY MANAGER	<u>576,883</u>

FINANCE DEPARTMENT

Program Description

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

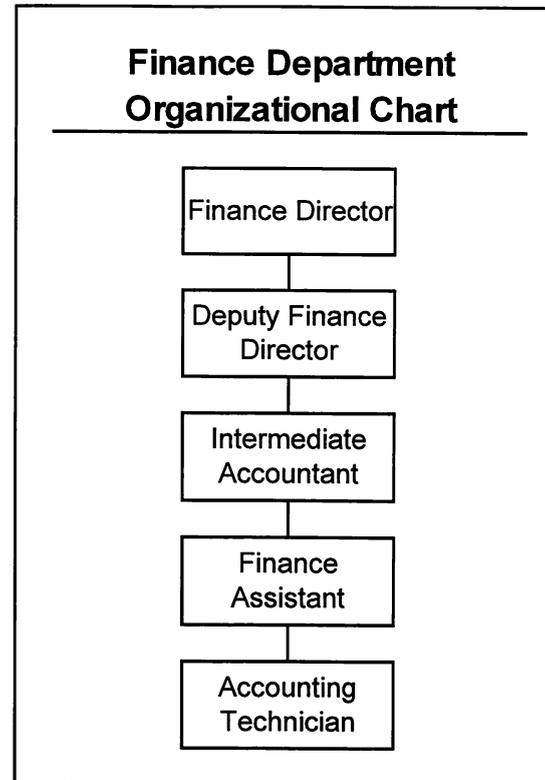
Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel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

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

Budgeted Departmental Personnel Expenses

Staff provides payroll, accounts payable, accounts receivable and additional accounting services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflect: 27% Executive Assistant, 20% Finance Director, 24% Deputy Finance Director, 30% Finance Assistant, 30% Accounting Tech, and 15% Intermediate

Accountant's salary and associated benefit / employment costs. This budget anticipates attrition of several employees and succession planning for the transition. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 1.64 employees.



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Finance Department 130**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
104,248	101,457	107,852	01-130-510-1001	Salaries	107,729
0	0	987	01-130-510-1002	Overtime	978
19,966	19,231	27,368	01-130-510-1003	P.E.R.S.	29,835
7,770	7,522	8,326	01-130-510-1004	Social Security	9,046
24,492	23,844	34,356	01-130-510-1005	Employee Insurance	34,135
0	0	7,748	01-130-510-1006	Unemployment	8,600
262	240	427	01-130-510-1007	Workers' Compensation	443
<u>156,738</u>	<u>152,294</u>	<u>187,064</u>		Total Personnel Services	<u>190,766</u>
				MATERIALS AND SERVICES	
3,994	4,874	3,000	01-130-520-2001	Meetings, Travel & Memberships	3,000
5,636	7,083	5,500	01-130-520-2005	Training	5,500
27,397	29,618	27,000	01-130-520-2108	Contractual	30,000
247	250	1,000	01-130-520-2122	Duplicating	1,000
704	1,754	2,200	01-130-520-2123	Printing	2,200
2,313	3,635	1,500	01-130-520-2205	Office Supplies	2,000
2,559	2,762	2,700	01-130-520-2206	Postage	2,800
85	73	500	01-130-520-2209	Document Recording	500
1,745	1,562	1,600	01-130-520-2224	Data Processing Supplies	1,600
<u>44,679</u>	<u>51,611</u>	<u>45,000</u>		Total Materials and Services	<u>48,600</u>
<u>201,417</u>	<u>203,905</u>	<u>232,064</u>		TOTAL FINANCE DEPARTMENT	<u>239,366</u>

CITY ATTORNEY

Program Description

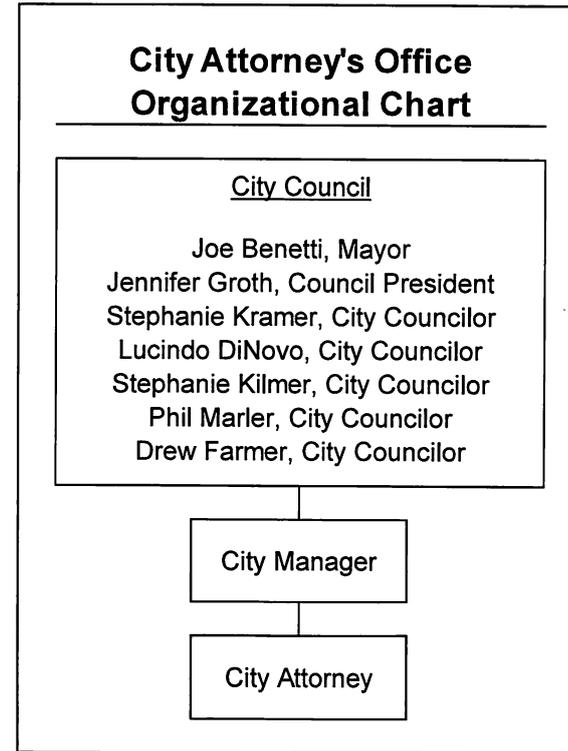
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and represents the City in legal proceedings in which it may have an interest. The City Attorney attends the City Council meetings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

The City Attorney maintains office hours at city hall on Tuesday afternoons. The City attorney's hours are budgeted for 17.5 hours per week. The City Attorney has a key role in labor relations issues. The special counsel line exists to be used if needed to pay for extra hours worked on special, unforeseen matters requiring the attorney's services that fall outside the 17.5 hours per week work, or special counsel such as bond counsel.

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 allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 0.34 Employee



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
31,578	35,741	32,180	01-140-510-1001	Salaries	33,145
7,340	8,316	8,666	01-140-510-1003	P.E.R.S.	8,926
2,314	2,593	2,462	01-140-510-1004	Social Security	2,536
6,866	7,334	8,002	01-140-510-1005	Employee Insurance	8,168
0	0	37	01-140-510-1006	Unemployment	37
72	69	122	01-140-510-1007	Worker's Compensation	121
<u>48,169</u>	<u>54,055</u>	<u>51,469</u>		Total Personnel Services	<u>52,933</u>
				MATERIALS AND SERVICES	
6	1,238	600	01-140-520-2001	Meetings, Travel & Memberships	600
945	0	300	01-140-520-2003	Publications	300
8,259	751	15,200	01-140-520-2114	Special Counsel	15,200
0	0	100	01-140-520-2205	Office Supplies	100
<u>9,210</u>	<u>1,990</u>	<u>16,200</u>		Total Materials and Services	<u>16,200</u>
<u>57,380</u>	<u>56,044</u>	<u>67,669</u>		TOTAL CITY ATTORNEY	<u>69,133</u>

CITY HALL

Program Description

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

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

**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				MATERIALS AND SERVICES	
56,681	65,675	56,000	01-170-520-2101	Utilities	67,000
8,285	22,343	24,000	01-170-520-2102	Telephone	24,000
39,452	37,548	40,000	01-170-520-2108	Contractual	40,000
3,226	3,003	3,000	01-170-520-2225	Janitorial Supplies	3,500
9,495	12,163	20,000	01-170-520-2309	Building & Grounds Maintenance	20,000
<u>117,140</u>	<u>140,732</u>	<u>143,000</u>		Total Materials and Services	<u>154,500</u>
<u>117,140</u>	<u>140,732</u>	<u>143,000</u>		TOTAL CITY HALL	<u>154,500</u>

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 35% of the total State Revenue Sharing funds received from the State of Oregon.

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

As such, there is not a set amount required by resolution or any governing authority (other than the contractual obligation to the Boys and Girls Club for \$10,000) to be provided to community groups. The amount budgeted this fiscal year is \$25,000 of the anticipated revenue.

**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.	Proposed 2018-19
MATERIALS AND SERVICES				
0	0	0	01-180-520-2407 Coos Cares	2,000
0	0	1,000	01-180-520-2409 Alternative Youth Activities	0
0	0	2,000	01-180-520-2411 Bay Area Hospital Kids' HOPE Center	1,500
0	0	0	01-180-520-2412 Coos Bay Area Habitat for Humanity (CBHFH)	2,500
10,000	10,000	10,000	01-180-520-2416 SWOYA Boys and Girls Club (contract)	10,000
4,000	5,000	2,000	01-180-520-2418 T.H.E. House (Temporary Help in Emergency)	2,000
3,500	4,000	3,000	01-180-520-2420 Coos County Area Transit Service District (CCAT)	4,000
0	0	1,000	01-180-520-2423 Oregon Children's Foundation, SMART	0
2,200	2,236	2,000	01-180-520-2424 Bob Belloni Ranch, Inc.	2,000
1,500	1,643	1,500	01-180-520-2425 Mental Health Association SW OR (Shama House)	1,500
2,300	0	0	01-180-520-2427 Coos Bay Public Schools Maslow Project	0
500	0	0	01-180-520-2429 Bay Area First Step	0
0	0	2,500	01-180-520-2430 Southwestern Oregon Veterans Outreach (SOVO)	2,500
1,000	0	0	01-180-520-2431 Oregon Coast Community Action (CASA)	0
<u>25,000</u>	<u>22,879</u>	<u>25,000</u>	Total Materials and Services	<u>28,000</u>
<u>25,000</u>	<u>22,879</u>	<u>25,000</u>	TOTAL COMMUNITY CONTRIBUTIONS	<u>28,000</u>

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 35% of the total funds received from the state for revenue sharing. The highest total grants was in FYE 11 at \$64,240 and the lowest was in FYE 05 at \$17,500. Funds to be provided conditionally upon the organizations continued existence. Annually, staff reviews the grant requests and recommends the funds be allocated through the proposed budget process.

Grants requests received from	Requests
Bay Area Hospital Kids' HOPE Center	3,000
Boys and Girls Club	10,000
Bob Belloni Ranch, Inc.	2,236
Coos Bay Area Habitat for Humanity (CBHFH)	10,000
Coos Cares	10,000
Coos County Area Transit Service District (CCAT)	18,000
Mental Health Association of SW OR	1,600
Oregon Children's Foundation SMART	1,500
Southwestern Oregon Veterans Outreach (SOVO)	5,000
THE House	8,000
Total	<u>69,336</u>

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.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 72% of the full-time Mechanic's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximately FTE by allocation: .72 employee

**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
38,827	38,815	39,558	01-190-510-1001	Salaries	40,547
0	0	1,979	01-190-510-1002	Overtime	2,028
5,751	5,749	6,538	01-190-510-1003	P.E.R.S.	6,702
2,754	2,744	3,178	01-190-510-1004	Social Security	3,257
11,012	11,738	12,684	01-190-510-1005	Employee Insurance	12,920
0	0	180	01-190-510-1006	Unemployment	180
876	913	1,526	01-190-510-1007	Workers' Compensation	1,539
13	14	16	01-190-510-1008	City Council Volunteer W/Compensation	16
<u>59,233</u>	<u>59,972</u>	<u>65,659</u>		Total Personnel Services	<u>67,189</u>
				MATERIALS AND SERVICES	
7,550	6,151	40,000	01-190-520-2004	Permits, License, & Fees	15,000
0	0	20,000	01-190-520-2112	Storm/flood Damage Repairs	20,000
10,475	10,532	25,000	01-190-520-2116	Internet Costs	25,000
168,177	156,998	180,000	01-190-520-2120	Property/Liability/Auto Insurance	180,000
0	0	1,000	01-190-520-2121	Insurance Deductible	1,000
2,453	2,328	2,800	01-190-520-2122	Duplicating/Printing	2,800
2,276	1,804	2,000	01-190-520-2302	Postage/Machine Rental	2,000
5,610	2,594	3,500	01-190-520-2320	Library Building Maintenance	3,500
0	0	600	01-190-520-2412	Health & Safety (OSHA)	600
5,798	0	1,500	01-190-520-2500	Bad Debts Expense	1,500
<u>202,339</u>	<u>180,408</u>	<u>276,400</u>		Total Materials and Services	<u>251,400</u>
				CAPITAL OUTLAY	
34,984	0	0	01-190-530-3005	Fire Proceeds Expenditure	0
31,021	0	0	01-190-530-3006	Loan Proceeds Expenditure	0
66,004	0	0		Total CAPITAL OUTLAY	0
<u>327,576</u>	<u>240,380</u>	<u>342,059</u>		TOTAL NON-DEPARTMENTAL	<u>318,589</u>

OTHER FINANCING USES AND OTHER EXPENDITURES DEPARTMENT

Program Description

The Other Financing Uses and Other Expenditures Department is the mechanism to transfer funds from or through the General Fund to other funds. The Rainy-Day Fund transfer is pursuant to a resolution requiring 2.5% of the fund balance to be set aside for specific purposes. The Revenue Bond Fund transfer is the debt service payment from the General Fund to the Urban Renewal Agency.

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.

**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				TRANSFERS	
292,517	349,664	300,000	01-195-550-5000	Gas Tax Fund	400,000
50,000	0	0	01-195-550-5005	Hotel/Motel Fund	0
0	0	0	01-195-550-5020	Technology Fund	40,000
88,552	77,237	100,000	01-195-550-5021	Rainy Day Fund	90,000
64,200	66,447	63,000	01-195-550-5026	Revenue Bond Fund CH Seismic Payment	62,400
0	0	14,000	01-195-550-5035	Major Capital Fund	73,000
<u>495,269</u>	<u>493,348</u>	<u>477,000</u>		Total Transfers Out	<u>665,400</u>
				SPECIAL PAYMENTS	
0	0	0	01-195-555-1001	Jurisdictional Exchange Special Payments	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Special Payments	<u>0</u>
				DEBT SERVICE	
311,362	719,433	784,000	01-195-560-6003	URA Du Jour Financing (Loan-Empire)	588,000
136,392	739,876	1,079,404	01-195-560-6003	URA Du Jour Financing (Loan-Downtown)	808,500
<u>447,754</u>	<u>1,459,309</u>	<u>1,863,404</u>		Total Debt Service	<u>1,396,500</u>
<u>0</u>	<u>0</u>	<u>600,000</u>	01-195-560-6001	CONTINGENCY	<u>600,000</u>
<u>3,089,494</u>	<u>3,054,813</u>	<u>1,236,499</u>	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,173,385</u>
<u>4,032,516</u>	<u>5,007,470</u>	<u>4,176,903</u>		TOTAL OTHER FINANCING USES	<u>3,835,285</u>
<u>5,334,525</u>	<u>6,299,482</u>	<u>5,616,013</u>		TOTAL GENERAL GOVERNMENT	<u>5,321,956</u>

POLICE DEPARTMENT

Department Mission Statement

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

Police Public Safety Program Description

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

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

Police Operations delivers direct law enforcement and investigative services to the community. Police officers handle over thirty thousand calls for law enforcement services each year. Nearly 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).

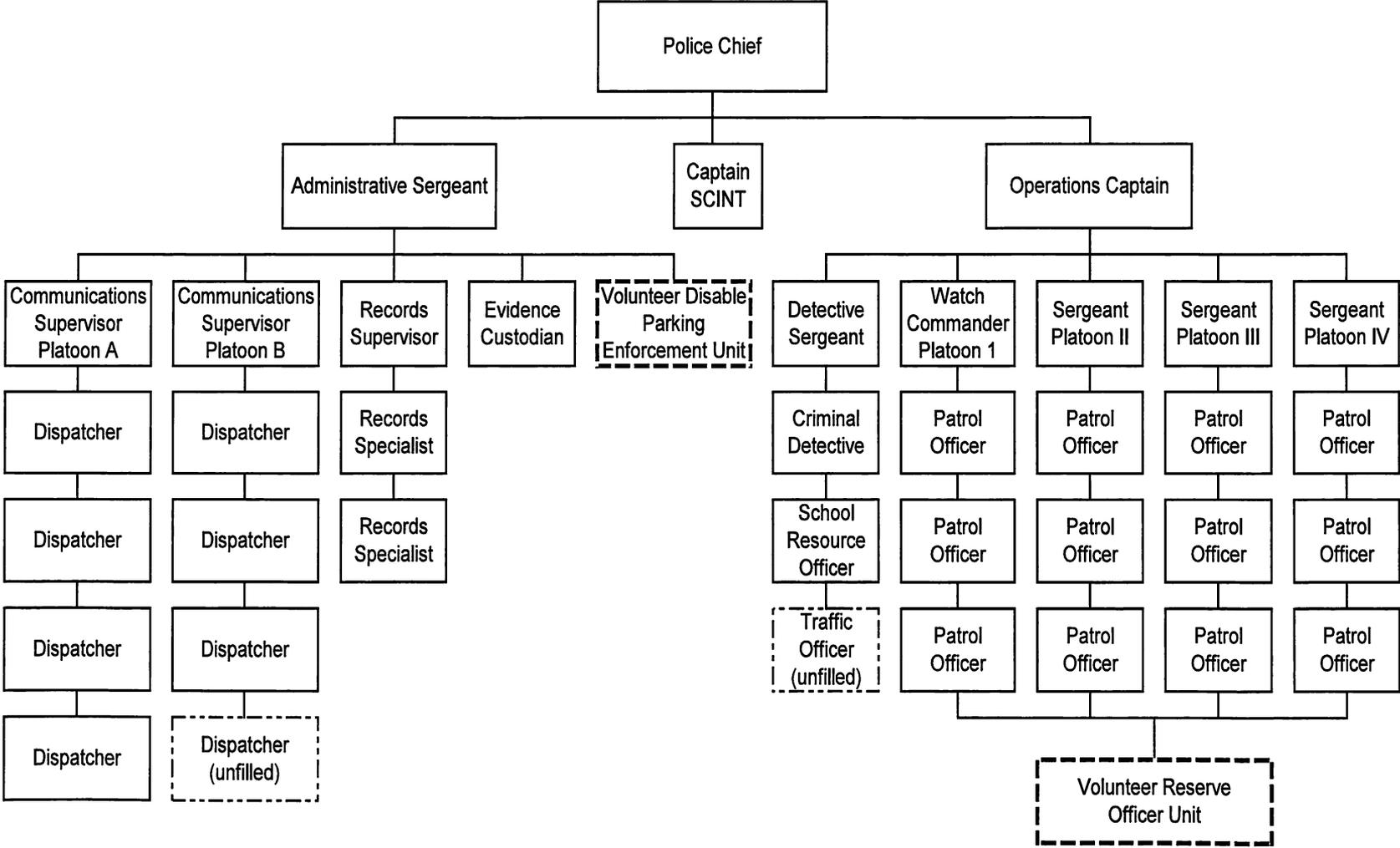
The Department's Emergency Communications Center receive, dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 50,000 calls for public safety services as well as over 13,000 911 calls are received at the Emergency Communications Center.

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

Budgeted Departmental Personnel Expenses

Personnel related expenses for the City's Police Officers (all ranks), Records Specialists, and part-time Evidence Custodian are combined in the "Police Division 240" budget which reflect 100% of the salary and associated benefit / employment costs for those positions. The "Police Communications Division 242" budget reflects the salary and associated benefit / employment costs for 7 of the 9 dispatch positions. The employment costs for the remaining 2 dispatch positions can be found in the "9-1-1 Tax Fund 10, Department 380" budget. Approximate FTE by allocation: 34.25 employees; 3 Administration positions; 16 Patrol positions; 2 Investigation positions; 1 School Resource Officer position; 9 Dispatch positions; 3 Records positions; and .25-time Evidence Tech position.

Police Department Organizational Chart



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Police Administration Department 240**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
2,041,469	2,012,696	2,095,030	01-240-510-1001	Salaries	2,286,147
276,238	263,176	236,653	01-240-510-1002	Overtime	262,315
496,400	474,501	571,818	01-240-510-1003	P.E.R.S.	624,332
171,675	167,670	178,672	01-240-510-1004	Social Security	194,227
456,410	491,729	551,463	01-240-510-1005	Employee Insurance	586,257
0	0	32,100	01-240-510-1006	Unemployment	8,750
57,904	56,720	94,828	01-240-510-1007	Worker's Compensation	101,628
1,288	710	2,524	01-240-510-1008	Volunteer Worker's Compensation	2,484
<u>3,501,383</u>	<u>3,467,201</u>	<u>3,763,088</u>		Total Personnel Services	<u>4,066,140</u>
MATERIALS AND SERVICES					
3,281	3,091	3,500	01-240-520-2001	Meetings, Travel & Memberships	3,500
17,427	18,425	30,000	01-240-520-2005	Training	30,000
14,315	14,142	17,000	01-240-520-2102	Telephone	17,000
1,550	2,730	2,000	01-240-520-2106	Recruitment Expense	5,000
3,735	1,941	7,000	01-240-520-2107	Police Reserves - Assigned	7,000
9,560	23,777	28,000	01-240-520-2108	Contractual	28,000
955	670	1,500	01-240-520-2109	Health Screenings	1,500
2,977	4,640	3,750	01-240-520-2122	Duplicating	3,750
2,624	2,457	5,000	01-240-520-2123	Printing	5,000
1,664	1,814	2,100	01-240-520-2201	Uniform Allowance	2,100
15,238	10,960	13,000	01-240-520-2202	New Uniforms	16,000
5,474	5,857	6,000	01-240-520-2205	Office Supplies	6,000
4,432	4,765	5,000	01-240-520-2206	Postage	5,000
16,261	18,340	18,000	01-240-520-2209	Ammunition and Supplies	18,000
4,468	3,260	7,000	01-240-520-2212	Dog Care	7,000
7,558	10,005	10,000	01-240-520-2213	Safety Supplies	10,000
6,254	2,260	4,000	01-240-520-2217	Evidence Materials	4,000
0	0	100,000	01-240-520-2221	SCINT	35,000
42,566	44,132	51,000	01-240-520-2228	Petroleum Products	65,000
6,991	7,416	7,500	01-240-520-2303	Equipment Repairs	7,500
5,096	18,578	24,000	01-240-520-2304	Equipment Maintenances Contracts	24,000
26,711	28,090	36,000	01-240-520-2308	Automotive Parts	36,000
0	0	0	01-240-520-2311	Police Grants	7,500
835	414	1,000	01-240-520-2406	Special Investigations	1,000
0	0	1,500	01-240-520-2407	Reimbursables	1,500
1,961	3,897	5,000	01-240-520-2409	Crime Prevention Materials	5,000
5,974	360	2,900	01-240-520-2440	DUII Impact Activities - Assigned	3,000
3,045	394	2,000	01-240-520-2441	Bulletproof Grant	2,000
1,312	2,310	15,000	01-240-520-2442	Canine - Assigned	15,000
0	0	10,000	01-240-520-2443	Range - Assigned	10,000
<u>212,265</u>	<u>234,726</u>	<u>418,750</u>		Total Materials and Services	<u>381,350</u>
<u>3,713,648</u>	<u>3,701,927</u>	<u>4,181,838</u>	21	TOTAL POLICE OPERATIONS	<u>4,447,490</u>

City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Police Communications Department 242

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
481,828	442,376	459,781	01-242-510-1001	Salaries	426,387
24,442	52,873	36,783	01-242-510-1002	Overtime	34,111
99,551	94,814	109,063	01-242-510-1003	P.E.R.S.	99,980
37,599	36,540	37,992	01-242-510-1004	Social Security	35,232
135,857	132,502	160,827	01-242-510-1005	Employee Insurance	152,283
0	0	6,750	01-242-510-1006	Unemployment	3,500
1,246	1,154	1,861	01-242-510-1007	Worker's Compensation	1,722
<u>780,522</u>	<u>760,259</u>	<u>813,057</u>		Total Personnel Services	<u>753,215</u>
MATERIALS AND SERVICES					
360	620	500	01-242-520-2001	Meetings, Travel & Memberships	750
2,273	2,173	4,500	01-242-520-2005	Training	5,500
6,290	6,090	6,500	01-242-520-2104	CADS/RMS	16,000
0	2,993	0	01-242-520-2108	Contractual	0
702	183	2,500	01-242-520-2303	Equipment Repairs	2,500
160	309	1,000	01-242-520-2410	Chaplain/Volunteer Program	1,000
<u>9,785</u>	<u>12,368</u>	<u>15,000</u>		Total Materials and Services	<u>25,750</u>
<u>790,307</u>	<u>772,628</u>	<u>828,057</u>		TOTAL POLICE COMMUNICATIONS	<u>778,965</u>

**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Codes Enforcement Department 243**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
25,307	19,622	19,712	01-243-510-1001	Salaries	47,257
5,203	2,906	5,406	01-243-510-1003	P.E.R.S.	9,917
1,918	1,501	1,536	01-243-510-1004	Social Security	3,671
2,182	68	7,036	01-243-510-1005	Employee Insurance	16,609
0	0	100	01-243-510-1006	Unemployment	460
273	240	411	01-243-510-1007	Worker's Compensation	965
<u>34,883</u>	<u>24,338</u>	<u>34,201</u>		Total Personnel Services	<u>78,879</u>
				MATERIALS AND SERVICES	
80	0	500	01-243-520-2001	Meetings, Travel & Memberships	500
437	443	1,500	01-243-520-2005	Training	1,500
6,190	12,182	12,000	01-243-520-2108	Nuisance Abatement	12,000
2,085	947	4,000	01-243-520-2109	Hearings Officer	4,000
193	195	250	01-243-520-2201	Uniforms	500
0	0	0	01-243-520-2228	Petroleum Products	500
0	0	0	01-243-520-2308	Automotive Parts	250
<u>8,985</u>	<u>13,768</u>	<u>18,250</u>		Total Materials and Services	<u>19,250</u>
<u>43,868</u>	<u>38,105</u>	<u>52,451</u>		TOTAL CODES ENFORCEMENT	<u>98,129</u>
<u>4,547,823</u>	<u>4,512,660</u>	<u>5,062,346</u>		TOTAL POLICE DEPARTMENT	<u>5,324,584</u>

FIRE DEPARTMENT

Department Mission Statement

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

Program Description

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

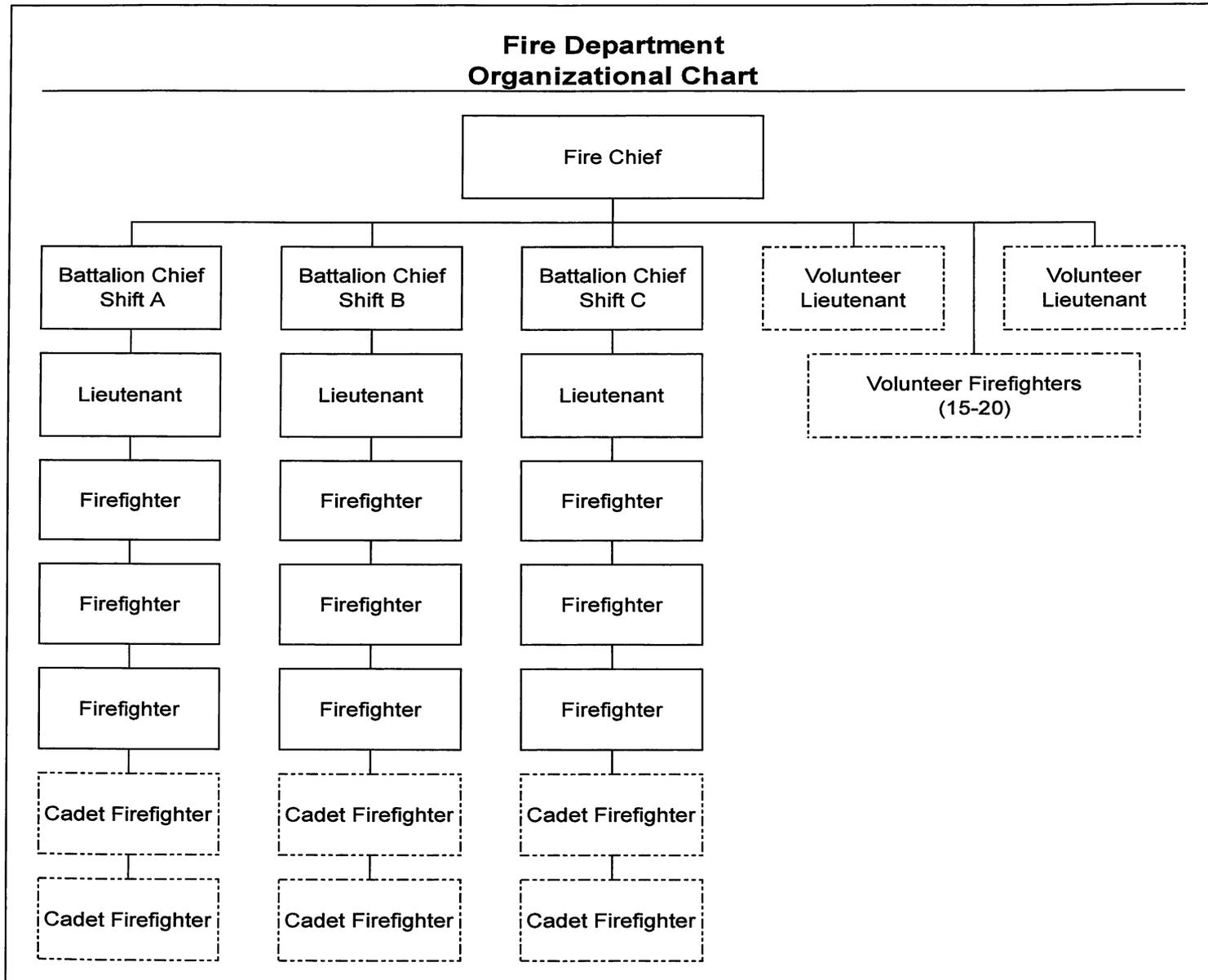
The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have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

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

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

FTE by allocation: 16.00 employees

Fire Department Organizational Chart



**City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Fire Department 261**

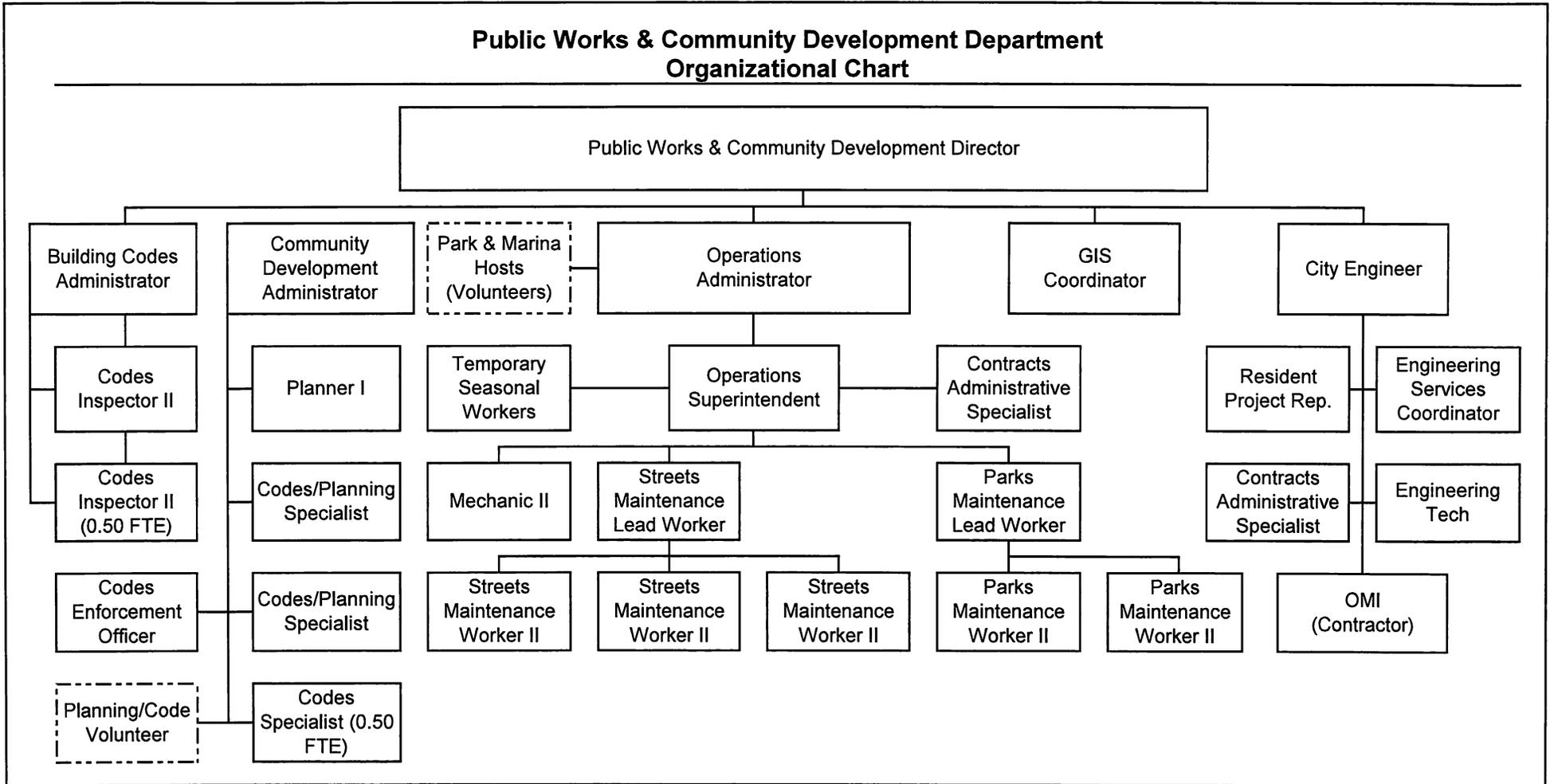
Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
1,347,154	1,321,035	1,351,308	01-261-510-1001	Salaries	1,383,944
100,054	99,907	100,000	01-261-510-1002	Overtime	100,000
316,949	293,940	356,697	01-261-510-1003	P.E.R.S.	357,766
106,642	104,576	111,034	01-261-510-1004	Social Security	113,531
316,541	328,946	367,585	01-261-510-1005	Employee Insurance	375,048
0	0	12,400	01-261-510-1006	Unemployment	5,750
32,406	32,683	58,446	01-261-510-1007	Workers' Compensation	58,847
12,248	11,131	33,858	01-261-510-1008	Volunteer Workers' Compensation	33,344
204	183	600	01-261-510-1010	ORS 243 Vol FF Life Insurance	600
<u>2,232,198</u>	<u>2,192,401</u>	<u>2,391,928</u>		Total Personnel Services	<u>2,428,830</u>
MATERIALS AND SERVICES					
1,284	4,362	2,800	01-261-520-2001	Meetings, Travel & Memberships	4,000
10,893	14,178	16,000	01-261-520-2005	Training	16,500
23,671	26,241	23,000	01-261-520-2101	Utilities	24,000
5,407	2,442	5,500	01-261-520-2102	Telephone	5,500
802	2,551	1,500	01-261-520-2106	Recruitment Expense	1,500
2,629	2,310	2,000	01-261-520-2108	Contractual	2,500
41,000	41,000	41,000	01-261-520-2109	Contractual-Volunteers	41,000
1,370	1,271	1,500	01-261-520-2122	Duplicating	1,500
567	280	500	01-261-520-2123	Printing	500
8,803	9,190	10,000	01-261-520-2202	New Uniforms	10,500
8,043	9,520	9,000	01-261-520-2203	Fuel Oil	9,000
2,561	3,003	3,000	01-261-520-2205	Office Supplies	3,000
182	737	500	01-261-520-2206	Postage	500
4,148	19,216	19,000	01-261-520-2207	Special Dept Supplies/Emerg Mgmt	19,000
18,681	22,745	23,000	01-261-520-2213	Personal Safety Equipment	23,000
6,306	5,978	6,600	01-261-520-2218	Emergency Medical Supplies	7,000
3,768	3,045	4,500	01-261-520-2221	Fire Prevention Materials	4,500
961	2,063	2,000	01-261-520-2223	Health Screenings	7,800
4,605	4,167	4,500	01-261-520-2225	Janitorial Supplies	4,500
3,843	4,527	4,500	01-261-520-2228	Petroleum Products	4,500
8,575	11,245	15,000	01-261-520-2230	Diesel Motor Fuel	15,000
17,276	23,974	22,000	01-261-520-2303	Equipment Repair/Replacement	24,500
1,476	1,499	1,800	01-261-520-2306	Ladder Testing	1,800
31,191	29,171	25,000	01-261-520-2308	Automotive Parts	25,000

City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Fire Department 261

Fire Department 261 (Continued)

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
21,201	19,895	22,000	01-261-520-2309	Building & Plant Maintenance	24,500
0	0	1,000	01-261-520-2310	Memorial Bricks	1,000
13,125	11,277	10,000	01-261-520-2311	Fire Grant	10,000
15,932	9,609	6,500	01-261-520-2315	Fire Hydrant Maintenance	6,500
<u>258,300</u>	<u>285,495</u>	<u>283,700</u>		Total Materials and Services	<u>298,600</u>
<u>2,490,498</u>	<u>2,477,896</u>	<u>2,675,628</u>		TOTAL FIRE DEPARTMENT	<u>2,727,430</u>
<u>7,038,321</u>	<u>6,990,556</u>	<u>7,737,974</u>		TOTAL PUBLIC SAFETY	<u>8,052,014</u>

Public Works & Community Development Department Organizational Chart



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

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

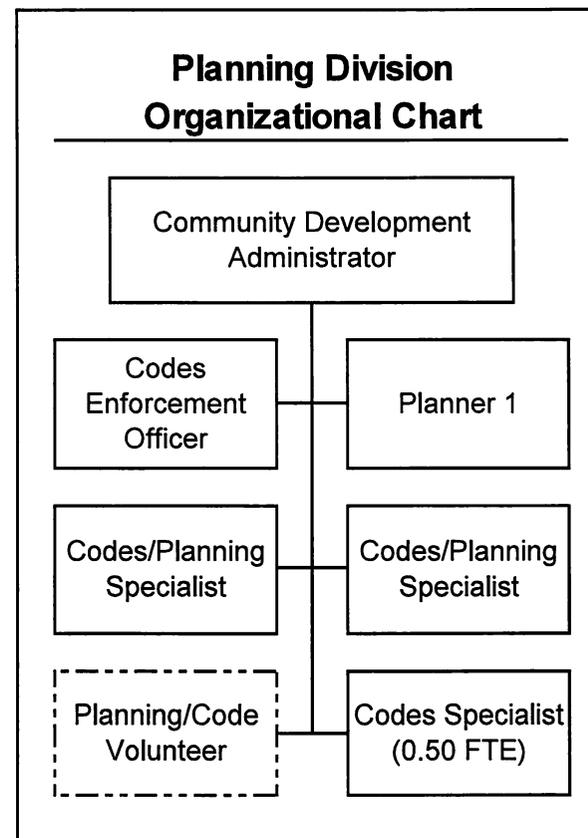
Planning staff reviews submitted plans and applications for compliance with the requirements of the Municipal Code and state law. Staff reviews the Comprehensive Plan and implementing ordinances to insure they are prepared to meet growth, management issues, and reflect the City Council's policy direction.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

Budgeted Departmental Personnel Expenses

Planning staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 40% Community Development Administrator, 95% Codes Specialist, 65% Planner 1, 10% Code Enforcement Officer, 26.5% of (2) Codes/Planning Specialists, and 5% Building Codes Administrator's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or

fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 2.68 Employees



City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Public Works & Community Development Planning Division 301

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
192,139	191,754	128,904	01-301-510-1001	Salaries	134,700
0	0	1,015	01-301-510-1002	Overtime	1,041
37,808	34,315	27,347	01-301-510-1003	P.E.R.S.	28,454
14,387	14,357	9,948	01-301-510-1004	Social Security	10,392
43,618	44,587	40,201	01-301-510-1005	Employee Insurance	40,958
0	2,832	18,176	01-301-510-1006	Unemployment	10,506
1,119	878	1,060	01-301-510-1007	Workers' Compensation	1,073
<u>289,072</u>	<u>288,723</u>	<u>226,651</u>		Total Personnel Services	<u>227,124</u>
MATERIALS AND SERVICES					
3,268	861	1,200	01-301-520-2001	Meetings, Travel & Memberships	2,000
620	170	2,000	01-301-520-2005	Training	1,000
2,867	2,177	3,500	01-301-520-2105	Advertising	3,000
16,716	16,138	45,000	01-301-520-2108	Contractual	20,000
836	698	1,500	01-301-520-2122	Duplicating	1,500
90	313	500	01-301-520-2123	Printing	500
919	1,443	1,500	01-301-520-2205	Office Supplies	1,500
2,516	2,534	3,000	01-301-520-2206	Postage	3,000
188	218	800	01-301-520-2216	Small Equipment	500
113	796	500	01-301-520-2224	Data Processing Supplies	1,000
0	33	50	01-301-520-2228	Petroleum Products	50
0	0	100	01-301-520-2303	Equipment Repairs	100
0	42	100	01-301-520-2308	Automotive Parts	100
275	302	1,000	01-301-520-2417	Planning Commission	500
<u>28,408</u>	<u>25,726</u>	<u>60,750</u>		Total Materials and Services	<u>34,750</u>
<u>317,479</u>	<u>314,449</u>	<u>287,401</u>		TOTAL PW & CD	<u>261,874</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – ENGINEERING

Program Description

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

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

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

Budgeted Departmental Personnel Expenses

Public Works Engineering Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 5% Public Works & Community Development Director, 10% (2) Contracts Admin. Specialist, 10% GIS Technician, 5% Civil Engineering Tech, 5% of (2) Codes/Planning Specialists, and 5% Engineering Services Coordinator's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget.

Approximate FTE by allocation: .55 employee

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PARKS

Program Description

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

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

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

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

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

The Litter Patrol and Beautification line item includes funding for summer temporary workers. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance.

Budgeted Departmental Personnel Expenses

Public Works Parks Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 10% Contracts Admin Specialist; 39.4% Operations Supt; 3% Operations Administrator; 5% Lead Mntc Worker II; 60% Lead Mntc Worker II; 2% (3) Mntc Worker II; and 67% (2) Mntc Worker II salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget.

Approximate FTE by allocation: 2.57 employees

City of Coos Bay 2018-2019 Budget
Expenditures General Fund 01
Public Works & Community Development Parks Division 306

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
126,432	128,641	137,972	01-306-510-1001	Salaries	138,043
2,728	2,475	6,887	01-306-510-1002	Overtime	6,833
20,280	22,375	27,087	01-306-510-1003	P.E.R.S.	23,023
9,771	9,916	11,080	01-306-510-1004	Social Security	11,082
36,935	38,148	52,495	01-306-510-1005	Employee Insurance	53,921
0	0	644	01-306-510-1006	Unemployment	1,956
7,602	7,591	13,234	01-306-510-1007	Workers' Compensation	13,012
801	711	2,353	01-306-510-1008	Volunteer Worker's Compensation	2,314
<u>204,548</u>	<u>209,857</u>	<u>251,752</u>		Total Personnel Services	<u>250,184</u>
MATERIALS AND SERVICES					
0	113	1,100	01-306-520-2001	Meetings, Travel & Memberships	1,100
3,384	2,699	1,500	01-306-520-2004	Permits, Licenses & Fees	1,500
678	0	1,350	01-306-520-2005	Training	1,350
15,580	16,818	16,000	01-306-520-2101	Utilities	16,000
946	728	500	01-306-520-2102	Telephone	500
13,389	7,440	7,500	01-306-520-2108	Contractual	7,000
46,968	50,587	50,000	01-306-520-2112	Litter Patrol and Beautification	60,000
280	1,266	1,900	01-306-520-2201	Uniform Allowance	1,900
2,135	2,318	2,000	01-306-520-2213	Safety Supplies	2,000
9,379	8,055	10,000	01-306-520-2225	Janitorial Supplies	10,000
6,595	6,341	13,000	01-306-520-2228	Petroleum Products	10,000
6,510	3,675	3,000	01-306-520-2231	Small Equipment	4,000
1,578	2,665	4,000	01-306-520-2303	Equipment Repair	4,000
14,262	0	20,000	01-306-520-2307	Concrete, Asphalt & Gravel	30,000
2,064	4,052	3,000	01-306-520-2308	Automotive Parts	3,000
43,521	53,641	92,385	01-306-520-2309	Building & Grounds Maintenance	96,000
28,922	11,299	20,000	01-306-520-2313	Boat Ramps Maintenance	20,000
66,120	72,413	91,000	01-306-520-2414	Pool Operation - Mingus Pool	70,000
<u>262,311</u>	<u>244,111</u>	<u>338,235</u>		Total Materials and Services	<u>338,350</u>
<u>466,860</u>	<u>453,967</u>	<u>589,987</u>		TOTAL PW & CD PARKS	<u>588,534</u>

City of Coos Bay 2018-2019 Budget
 Expenditures General Fund 01
 Coos Bay North Bend Water Board Department 313
 Council

Actual 2015-16	Actual 2016-17	Adopted 2017-18	Acct. No.		Proposed 2018-19
404,000	3,197,153	0		MATERIALS AND SERVICES	
<u>404,000</u>	<u>3,197,153</u>	<u>0</u>	01-313-520-2999	CBNBWB Loan for Water Line Upgrade	0
				Total Materials and Services	<u>0</u>
<u>1,276,853</u>	<u>4,058,872</u>	<u>954,123</u>		TOTAL PUBLIC WORKS AND COMMUNITY DEVELOPMENT	<u>927,977</u>
<u>13,649,698</u>	<u>17,348,910</u>	<u>14,308,110</u>		TOTAL GENERAL FUND EXPENDITURES	<u>14,301,947</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE

Program Description

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

Staff maintains the street signs working with engineering staff to 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. Temporary workers are employed to assist with maintenance related to City streets.

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

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

Personnel provide support for special events (Memorial Day parade, Blackberry Arts Festival, Bay Area Fun Festival, and Clamboree) of which the overtime is in the Hotel/Motel Fund.

The transportation package recently enacted by the State Legislature will add an estimated \$125,000 in revenue this year. This addition will go into the "Concrete, Asphalt, and Gravel" line of Fund 2. Most of the funds in this line, totaling \$217,000, will be dedicated primarily for use on residential and local streets, however use of these funds for maintenance of other portions of the street network will be necessary.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 2% City Manager; 7% Finance Director; 8% Deputy Finance Director; 7% Finance Assistant; 7% Accounting Tech; 7% Intermediate Accountant; 1% City Attorney; 13% Public Works and CD Director; 10% Contract Admin Spec; 5% (2) Codes Planning Spec; 10% Engineering Serv. Coordinator; 39.4% Ops Super; 10% GIS Coordinator; 10% Engineering Tech; 14% Ops Admin; 60% Lead Mntc Worker II; 10% Lead Mntc Worker II; 60% (3) Maintenance Worker II; 5% (2) Mntc Worker II; and 10% Mechanic II salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget.

Approximate FTE by allocation: 4.32 employees

City of Coos Bay 2018-2019 Budget
State Gas Tax Resources Fund 2

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
254,853	290,986	180,754	02-000-300-0100	CARRYOVER BALANCE	185,000
				REVENUE FROM OTHER AGENCIES	
28,386	(4,694)	0	02-000-340-0300	Federal Grant	0
960,772	980,309	975,000	02-000-340-0800	State Gas Tax	1,135,000
989,158	975,615	975,000		Total Revenue from Other Agencies	1,135,000
				USE OF MONEY AND PROPERTY	
1,182	2,616	1,000	02-000-350-0100	Interest	3,000
1,182	2,616	1,000		Total Use of Money & Property	3,000
				OTHER INCOME	
36,553	47,634	10,000	02-000-380-0100	Miscellaneous Revenue	10,000
215	0	0	02-000-380-0600	Equipment & Scrap Sales	0
36,768	47,634	10,000		Total Other Income	10,000
				TRANSFERS IN	
292,517	349,664	300,000	02-000-390-0800	General Fund	400,000
0	52,243	0	02-000-390-1500	Insurance Proceeds	0
292,517	401,907	300,000		Total Transfers	400,000
1,574,478	1,718,758	1,466,754		TOTAL GAS TAX FUND REVENUE	1,733,000

**City of Coos Bay 2018-2019 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
228,966	234,636	255,023	02-320-510-1001	Salaries	254,615
1,283	241	7,900	02-320-510-1002	Overtime	7,701
37,748	37,378	48,700	02-320-510-1003	P.E.R.S.	52,882
17,264	17,116	20,113	02-320-510-1004	Social Security	20,368
66,962	72,926	81,276	02-320-510-1005	Employee Insurance	94,799
0	0	5,851	02-320-510-1006	Unemployment	8,043
9,531	9,416	17,791	02-320-510-1007	Workers' Compensation	17,206
<u>361,754</u>	<u>371,712</u>	<u>436,654</u>		Total Personnel Services	<u>455,614</u>
MATERIALS AND SERVICES					
584	823	1,500	02-320-520-2001	Meetings, Travel & Memberships	1,500
865	869	1,000	02-320-520-2004	Permits, Licenses, Fees	1,000
602	20	2,000	02-320-520-2005	Training	2,000
13,182	16,983	10,000	02-320-520-2101	Utilities	10,000
2,504	2,477	3,000	02-320-520-2102	Telephone	3,000
37,695	67,386	31,100	02-320-520-2108	Contractual	45,000
0	0	2,300	02-320-520-2113	Audit Fees	3,000
18,362	20,592	22,000	02-320-520-2120	Insurance	22,000
56,634	42,453	50,000	02-320-520-2124	Traffic Signals	50,000
232,467	237,850	220,000	02-320-520-2125	Street Lights	230,000
14,709	14,888	18,000	02-320-520-2126	Street Lights-State Shared	18,000
1,521	2,825	4,100	02-320-520-2201	Uniform Allowance	4,100
1,161	2,791	1,200	02-320-520-2205	Office Supplies	1,500
0	0	2,000	02-320-520-2206	Postage	2,000
4,001	2,081	5,000	02-320-520-2213	Safety Supplies	5,000
36,124	35,572	80,000	02-320-520-2222	Traffic Safety Supplies	60,000
550	445	1,200	02-320-520-2225	Janitorial Supplies	1,500
10,135	9,896	20,000	02-320-520-2228	Petroleum Products	20,000
17,857	20,431	20,000	02-320-520-2231	Small Equipment	20,000
7,759	4,519	5,000	02-320-520-2303	Equipment Repairs	10,000
99,357	63,439	92,000	02-320-520-2307	Concrete, Asphalt & Gravel	217,500
9,256	12,701	15,000	02-320-520-2308	Automotive Parts	15,000
13,712	10,730	10,000	02-320-520-2309	Building & Plant Maintenance	10,000
25,235	10,344	20,000	02-320-520-2310	Streetscape Maintenance	20,000
21,693	22,443	30,000	02-320-520-2316	Heavy Equipment Parts	30,000
2,257	0	5,000	02-320-520-2500	Bad Debt Expense	5,000
<u>628,221</u>	<u>602,558</u>	<u>671,400</u>		Total Materials and Services	<u>807,100</u>
CAPITAL OUTLAY					
0	53,243	10,000	02-320-530-3008	Vehicles	25,000
0	9,700	10,000	02-320-530-3023	Equipment	25,000
<u>0</u>	<u>62,943</u>	<u>20,000</u>		Total Capital Outlay	<u>50,000</u>
TRANSFERS OUT					
292,517	349,664	300,000	02-320-550-5005	Transfer to Street Improvement Fund	400,000
1,000	5,000	5,000	02-320-550-5020	Transfer to Technology Reserve Fund	10,000
<u>293,517</u>	<u>354,664</u>	<u>305,000</u>		Total Transfers Out	<u>410,000</u>
<u>0</u>	<u>0</u>	<u>33,700</u>	02-320-560-6001	CONTINGENCY	<u>10,286</u>
<u>290,986</u>	<u>326,880</u>	<u>0</u>	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>1,574,478</u>	<u>1,718,758</u>	<u>1,466,754</u>		TOTAL GAS TAX EXPENDITURES	<u>1,733,000</u>

Streets Gas Tax Fund 2 Resources

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

Gasoline Tax

The gasoline tax is the largest resource for road maintenance. These funds are used by the City for right-of-way (ROW) related operations and maintenance. This includes equipment, materials, and personnel. Revenue is expected at just over one million dollars in FYE 2019, which includes a conservative estimate of \$125,000 in revenue from the recent State Legislature transportation package.

Staff recommends the additional revenue be allocated to "Concrete, Asphalt, and Gravel" line of Fund 2 (State Gas Tax) to increase the line item to \$217,000 for FYE 2019. The recent transportation package revenue is expected to increase over time to \$500,000 by FYE 2026. Due to anticipated increased ROW related costs, future budgets should consider indexing the other Fund 2 line items.

Staff recommends the funds in the "Concrete, Asphalt, and Gravel" line of Fund 2 be devoted to gravel road maintenance, city wide pothole repair, paint striping, crack sealing, minor intersection improvements, sidewalk repairs and ADA ramps. Most of the funds in the "Concrete, Asphalt, and Gravel" line should be dedicated to residential and local streets, however use of these funds for maintenance of other portions of the street network would be necessary.

Surface Transportation Program Funds

Surface Transportation Program (STP) funds are from the Federal Government through the State of Oregon and were limited to street reconstruction, the purchase of equipment for reconstruction, and not pothole maintenance. The expected revenue for FYE 2019 is \$199,345 with annual revenue anticipated to be \$175,000 to \$200,000. Staff recommends this resource be utilized for resurface and reconstruction of collector and arterial streets not within Urban Renewal districts or part of the jurisdictional exchange streets. These projects require two or more years of accumulation to fund reconstruction project.

Franchise Fees

The electric utility, PacifiCorp, 2% franchise fee fund the streetlight power cost and results in a transfer to the Street Improvement Fund (Fund 16). Resources accumulated will be approximately \$620,000 at the end of FYE 2018 with an additional \$400,000 by the end of FYE 2019. These resources will be needed for street repair as a result of the detour for the 6th Ave wastewater project. Staff recommends the resource be used to for repairs to neighborhood and local streets and to provide a grant match for street projects outside of the Urban Renewal districts. A percentage of annual revenue should be reserved to accumulate for a grant match.

Downtown Urban Renewal District Special Levy

The Special Levy option was exercised in FYE 2018 for street improvements in the Downtown Urban Renewal district and should generate \$265,000 in FYE 2019. This resource must be used for capital projects such as reconstruction of streets, curbs, and sidewalks and cannot be

used for pothole maintenance. Staff suggests funds be used for parking/safety improvements and street rehabilitation of Central Avenue between Broadway and 4th Street and 4th Street from Market to Golden Avenue, dependent upon cost estimates.

Urban Renewal Funds

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

Jurisdictional Exchange Fund

The \$4.8 million in the Jurisdictional Exchange Fund (JE) can only be used to maintain the 23 lane miles of streets transferred to the City from ODOT in 2000. The streets are South Empire Blvd, Newmark Avenue, Ocean Blvd, Central Avenue, Anderson, Commercial, 6th Avenue and Coos River Highway. The City Charter further restricted the use of this resource whereby only the interest generated by the \$4.8 million (held in trust in its own interest bearing account) could be used for the repair and maintenance of the aforementioned streets. The interest has been used for maintenance and repayment of debt to Umpqua bank for the Newmark and Ocean Blvd project several years ago. During the recession the interest was insufficient to make the debt service payments and the City's General Fund made the debt service payments with the JE fund to repay the General Fund over time. With the increase in interest rates this last year there are sufficient funds to repay the City's General Fund the remaining debt in FYE 2019 and leave approximately \$155,000 by the end of FYE 2019 for maintenance. Staff recommends crack and slurry sealing be completed over the next several years on the JE streets.

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – WASTEWATER

Program Description

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

The City has responsibility for major repairs and replacement of the system due to age, condition, changing technology, DEQ mandates, and EPA mandates. Infrastructure includes 26 pump stations, approximately 90 miles of pipe, 2 wastewater treatment plants, and sludge disposal system. City staff maintains the Capital Improvements Plan and funding when determining priorities for maintenance and rehabilitation projects each year.

This budget includes a transfer to the Wastewater Improvement Fund to serve as a working capital fund. Industry standards and good fiscal management recommend 45 days of O&M expenses to be held in reserve. The funds transferred to the Revenue Fund will be used as debt service for loans used in the design and construction of the DEQ mandated projects. These include the construction of pump stations, new Plant No. 2, and sewer line projects. Funds are also set aside to purchase rolling stock.

This budget also includes a 6.4% rate increase for debt service of wastewater treatment and collections upgrades.

Budgeted Departmental Personnel Expenses

Personnel related expenses for administration of the system within this budget are funded with wastewater revenues and reflect allocations for each wastewater division (admin, Plant 1, Plant 2, collections, and storm water). These include time allocated for: City Manager, Executive Assistant, Deputy Finance Director, Finance Director, Finance Asst., Intermediate Accountant, Accountant Tech, City Attorney, Public Works & Community Development Director; Wastewater Project Engineer, Resident Project Engineer, (2) Contracts Admin. Specialists, (2) Codes/Planning Specialists, Engineering Services Coordinator, Operations Supt., GIS Technician, Civil Engineering Tech., Operations Administrator, Lead Maint. Worker II, (3) Maint. Worker II's, and (2) Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 12.39 employees.

**City of Coos Bay 2018-2019 Budget
Wastewater Resources Fund 3**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
3,202,348	3,609,887	1,735,378	03-000-300-0100	CARRYOVER BALANCE	2,350,000
				REVENUE FROM OTHER AGENCIES (000)	
0	31,936	0	03-000-340-0302	State Grant IFA 2 Y14002	0
654,445	346,800	336,000	03-000-340-2000	Charleston Sanitary District	336,000
101,511	65,901	48,000	03-000-340-2100	Bunker Hill Sanitary District	48,000
<u>755,956</u>	<u>444,637</u>	<u>384,000</u>		Total Revenue from other Agencies	<u>384,000</u>
				USE OF MONEY AND PROPERTY	
14,114	20,715	9,000	03-000-350-0100	Interest	9,000
<u>14,114</u>	<u>20,715</u>	<u>9,000</u>		Total Use of Money & Property	<u>9,000</u>
				CHARGES FOR CURRENT SERVICES	
5,680	6,770	4,000	03-000-360-1200	Sewer Permits/Connection Fees	6,000
5,499,351	5,382,883	5,639,200	03-000-360-1400	Sewer Use Fees	6,000,108
6,373	5,877	2,200	03-000-360-1600	R.V. Dump Fees	4,000
39,671	53,490	45,000	03-000-360-1700	Alum Sludge Disposal Payments	45,000
<u>5,551,075</u>	<u>5,449,019</u>	<u>5,690,400</u>		Total Charges for Current Services	<u>6,055,108</u>
				OTHER INCOME	
76,441	43,044	0	03-000-380-0100	Miscellaneous Revenue	0
28,967	74,950	127,908	03-000-380-0401	Loan Proceeds IFA 2	75,000
1,852	0	0	03-000-380-0600	Equipment & Scrap Sales	0
<u>107,260</u>	<u>117,994</u>	<u>127,908</u>		Total Other Income	<u>75,000</u>
				TRANSFERS IN	
0	0	725,000	03-000-390-0900	Transfer from Revenue Bond Fund	725,000
<u>0</u>	<u>0</u>	<u>725,000</u>		Total Transfers In	<u>725,000</u>
<u>9,630,753</u>	<u>9,642,252</u>	<u>8,671,686</u>		TOTAL WASTEWATER REVENUE	<u>9,598,108</u>

**City of Coos Bay 2018-2019 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
81,115	92,019	105,304	03-350-510-1001	Salaries	111,682
0	0	1,113	03-350-510-1002	Overtime	1,204
16,037	16,971	26,599	03-350-510-1003	P.E.R.S.	29,790
5,793	6,495	8,198	03-350-510-1004	Social Security	9,120
18,748	23,026	35,665	03-350-510-1005	Employee Insurance	37,590
0	0	1,953	03-350-510-1006	Unemployment	1,965
16,260	2,133	0	03-350-510-1009	Comp. Absences/Vacation Accrual	0
200	212	422	03-350-510-1007	Workers' Compensation	452
<u>138,152</u>	<u>140,856</u>	<u>179,254</u>		Total Personnel Services	<u>191,803</u>
				MATERIALS AND SERVICES	
285	0	1,000	03-350-520-2105	Advertising	1,000
935	1,106	4,000	03-350-520-2108	Contractual	4,000
68,756	68,758	75,000	03-350-520-2127	Collection, Merchant, Bad Debt Expense	75,000
1,499	0	0	03-350-520-2500	Bad Debt Expense	500
0	0	418,808	03-350-520-2600	W/W Environmental Insurance Reserve	438,808
<u>71,476</u>	<u>69,864</u>	<u>498,808</u>		Total Materials and Services	<u>519,308</u>
				TRANSFERS OUT	
1,650,433	1,553,823	1,450,769	03-350-550-5005	Transfer to WW Improvement Fund	1,559,817
931,267	900,000	851,389	03-350-550-5009	Transfer to Revenue Bond Fund	1,484,817
6,500	25,000	25,000	03-350-550-5020	Transfer to Technology Reserve Fund	25,000
<u>2,588,200</u>	<u>2,478,823</u>	<u>2,327,158</u>		Total Transfers Out	<u>3,069,634</u>
				CONTINGENCY	
0	0	1,454,634	03-350-560-6001	Contingency (DEQ debt coverage req \$1,267,014)	1,406,033
<u>0</u>	<u>0</u>	<u>1,454,634</u>		Total Contingency	<u>1,406,033</u>
<u>2,797,828</u>	<u>2,689,543</u>	<u>4,459,854</u>		TOTAL WW ADMINISTRATION	<u>5,186,778</u>

**City of Coos Bay 2018-2019 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
130,164	138,383	153,468	03-351-510-1001	Salaries	158,539
0	0	1,283	03-351-510-1002	Overtime	1,289
22,335	23,887	32,741	03-351-510-1003	P.E.R.S.	35,496
9,545	10,093	11,869	03-351-510-1004	Social Security	12,776
27,715	31,149	43,790	03-351-510-1005	Employee Insurance	44,009
0	0	8,608	03-351-510-1006	Unemployment	4,406
995	1,021	1,805	03-351-510-1007	Workers' Compensation	1,870
<u>190,755</u>	<u>204,533</u>	<u>253,564</u>		Total Personnel Services	<u>258,385</u>
				MATERIALS AND SERVICES	
786	509	1,000	03-351-520-2001	Meetings, Travel & Memberships	1,000
19,513	12,724	30,000	03-351-520-2004	Permits, Licenses & Fees	30,000
0	1,341	231,187	03-351-520-2101	Utilities	85,000
10,967	11,962	51,400	03-351-520-2108	Contractual	51,400
0	0	7,900	03-351-520-2113	Audit Fees	7,900
23,881	23,741	26,000	03-351-520-2120	Insurance	26,000
784,221	784,221	594,521	03-351-520-2131	OMI Contract	675,000
0	70	0	03-351-520-2205	Office Supplies	0
0	0	2,600	03-351-520-2206	Postage	2,600
0	16,285	0	03-351-520-2303	Equipment Repairs	0
4,411	6,278	4,700	03-351-520-2308	Automotive Parts	4,700
10,082	14,752	12,000	03-351-520-2316	Heavy Equipment	14,000
0	0	30,000	03-351-520-2317	Equipment Parts & Maintenance	80,000
<u>853,860</u>	<u>871,883</u>	<u>991,308</u>		Total Materials and Services	<u>977,600</u>
<u>1,044,616</u>	<u>1,076,415</u>	<u>1,244,872</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,235,985</u>

City of Coos Bay 2018-2019 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
173,925	245,504	283,511	03-352-510-1001	Salaries	299,320
0	0	1,521	03-352-510-1002	Overtime	1,565
25,766	37,504	65,533	03-352-510-1003	P.E.R.S.	71,540
12,804	18,090	21,843	03-352-510-1004	Social Security	23,701
36,656	54,275	71,138	03-352-510-1005	Employee Insurance	72,641
0	0	16,386	03-352-510-1006	Unemployment	11,180
1,653	2,319	4,522	03-352-510-1007	Workers' Compensation	3,713
<u>250,803</u>	<u>357,692</u>	<u>464,454</u>		Total Personnel Services	<u>483,660</u>
MATERIALS AND SERVICES					
787	569	2,000	03-352-520-2001	Meetings, Travel & Memberships	2,000
11,712	12,193	25,000	03-352-520-2004	Permits, Licenses & Fees	25,000
0	1,331	176,786	03-352-520-2101	Utilities	100,000
8,441	26,305	41,400	03-352-520-2108	Contractual	41,400
0	0	7,900	03-352-520-2113	Audit Fees	7,900
15,103	17,431	17,000	03-352-520-2120	Insurance	20,000
598,485	598,485	453,713	03-352-520-2131	OMI Contract	490,000
0	0	2,600	03-352-520-2206	Postage	2,600
0	7,000	0	03-352-520-2303	Equipment Repairs	0
4,786	6,682	4,700	03-352-520-2308	Automotive Parts	4,700
2,891	4,266	5,000	03-352-520-2316	Heavy Equipment	5,000
0	0	30,000	03-352-520-2317	Equipment Parts & Maintenance	30,000
<u>642,204</u>	<u>674,262</u>	<u>766,099</u>		Total Materials and Services	<u>728,600</u>
<u>893,007</u>	<u>1,031,954</u>	<u>1,230,553</u>		TOTAL PLANT 2 EXPENDITURES	<u>1,212,260</u>

**City of Coos Bay 2018-2019 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
177,601	186,387	198,728	03-353-510-1001	Salaries	205,766
0	0	2,200	03-353-510-1002	Overtime	2,242
29,412	30,945	40,200	03-353-510-1003	P.E.R.S.	43,285
13,053	13,640	15,401	03-353-510-1004	Social Security	16,459
40,302	44,636	58,182	03-353-510-1005	Employee Insurance	58,692
0	0	8,782	03-353-510-1006	Unemployment	4,580
1,764	1,797	2,970	03-353-510-1007	Workers' Compensation	3,061
<u>262,132</u>	<u>277,406</u>	<u>326,463</u>		Total Personnel Services	<u>334,085</u>
				MATERIALS AND SERVICES	
588	602	1,000	03-353-520-2001	Meetings, Travel & Memberships	1,000
374	5,617	2,000	03-353-520-2004	Permits, Licenses & Fees	2,000
0	919	146,426	03-353-520-2101	Utilities	135,000
6,792	24,484	76,400	03-353-520-2108	Contractual	76,400
0	0	7,900	03-353-520-2113	Audit Fees	7,900
2,075	86,312	50,000	03-353-520-2110	Emergency Repairs	50,000
17,221	23,176	20,000	03-353-520-2120	Insurance	20,000
495,298	495,297	375,487	03-353-520-2131	OMI Contract	430,000
0	0	2,600	03-353-520-2206	Postage	2,600
988	990	3,000	03-353-520-2228	Petroleum Products	3,000
36,538	34,355	25,000	03-353-520-2308	Automotive Parts	25,000
15,833	23,640	25,000	03-353-520-2316	Heavy Equipment parts	25,000
2,066	13,222	50,000	03-353-520-2317	Equipment Parts & Maintenance	200,000
<u>577,774</u>	<u>708,615</u>	<u>784,813</u>		Total Materials and Services	<u>977,900</u>
<u>839,906</u>	<u>986,021</u>	<u>1,111,276</u>		TOTAL COLLECTIONS EXPENDITURES	<u>1,311,985</u>

**City of Coos Bay 2018-2019 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				PERSONNEL SERVICES	
158,097	166,931	182,406	03-355-510-1001	Salaries	184,639
277	0	2,878	03-355-510-1002	Overtime	2,775
27,094	28,309	37,954	03-355-510-1003	P.E.R.S.	40,938
11,725	12,141	14,205	03-355-510-1004	Social Security	14,798
37,203	41,158	52,654	03-355-510-1005	Employee Insurance	56,534
0	0	8,201	03-355-510-1006	Unemployment	5,442
3,030	3,010	5,734	03-355-510-1007	Workers' Compensation	5,577
<u>237,427</u>	<u>251,549</u>	<u>304,032</u>		Total Personnel Services	<u>310,703</u>
				MATERIALS AND SERVICES	
180	579	2,000	03-355-520-2001	Meetings, Travel & Memberships	2,000
374	369	3,000	03-355-520-2004	Permits, Licenses & Fees	3,000
0	1,189	54,891	03-355-520-2101	Utilities	10,000
1,833	2,792	26,400	03-355-520-2108	Contractual	26,400
0	0	7,900	03-355-520-2113	Audit Fees	7,900
290	32,965	50,000	03-355-520-2110	Emergency Repairs	50,000
9,095	14,170	12,000	03-355-520-2120	Insurance	12,000
185,737	185,737	140,808	03-355-520-2131	OMI Contract	155,000
0	0	2,600	03-355-520-2206	Postage	2,600
5,452	6,247	5,500	03-355-520-2228	Petroleum Products	5,500
675	304	2,000	03-355-520-2308	Automotive Parts	2,000
4,380	9,190	4,000	03-355-520-2316	Heavy Equipment parts	4,000
66	0	10,000	03-355-520-2317	Equipment Parts & Maintenance	60,000
<u>208,082</u>	<u>253,542</u>	<u>321,099</u>		Total Materials & Services	<u>340,400</u>
<u>445,509</u>	<u>505,091</u>	<u>625,131</u>		TOTAL COLL./STORMWATER EXPEND.	<u>651,103</u>
<u>3,609,887</u>	<u>3,353,228</u>	<u>0</u>	03-355-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>9,630,753</u>	<u>9,642,252</u>	<u>8,671,686</u>		TOTAL WASTEWATER EXPENSE	<u>9,598,108</u>

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 it 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. Watering 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 through this fund from the City of Coos Bay, City of North Bend, and the Coquille Indian Tribe.

To provide additional funding to promote the area's tourist industry, this budget includes a greater portion than previous years (50% of the receipts) to be forwarded to the Coos Bay North Bend Visitor Convention Bureau. To create this capacity, some expenses have been moved to other funds such as the General Fund Public Works & Community Development Parks.

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 2% City Manager, 2% Finance and Deputy Finance Directors, 3% Finance Assistant, 4% Accounting Tech 1, 5% Intermediate Accountant, 5% Contracts Admin Specialist, 10% Operations Supt., 30% of (2) Lead Maintenance Worker II's, 18% of (3) Maint. Worker II's, 28% of (2) Maint. Worker II's, and 1% Mechanic salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE Allocation: 2.09 employees

City of Coos Bay 2018-2019 Budget
Hotel/Motel Tax Fund 5

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
127,648	253,422	138,464	05-000-300-0100	CARRYOVER BALANCE	90,000
				TAXES	
466,332	450,419	421,429	05-000-311-0100	Hotel/Motel Tax - General	464,286
185,582	180,063	168,571	05-000-311-0200	Hotel/Motel Tax - Visitor's & Convention Bureau	185,714
<u>651,914</u>	<u>630,482</u>	<u>590,000</u>		Total Taxes	<u>650,000</u>
				USE OF MONEY AND PROPERTY	
823	2,361	200	05-000-350-0100	Interest	2,500
<u>823</u>	<u>2,361</u>	<u>200</u>		Total Use of Money and Property	<u>2,500</u>
				CURRENT SERVICES	
9,445	8,330	8,000	05-000-360-0100	Visitor's Center Revenue	8,500
<u>9,445</u>	<u>8,330</u>	<u>8,000</u>		Total Current Services	<u>8,500</u>
				OTHER INCOME	
4,565	12,359	3,000	05-000-380-0100	Misc Revenue	3,000
0	0	0	05-000-380-0900	Refunds, Donaions, Gifts	0
<u>4,565</u>	<u>12,359</u>	<u>3,000</u>		Total Other Income	<u>3,000</u>
				TRANSFERS IN	
50,000	0	0	05-000-390-0800	Transfer in from General Fund	0
<u>50,000</u>	<u>0</u>	<u>0</u>		Total Transfers in	<u>0</u>
<u>844,395</u>	<u>906,955</u>	<u>739,664</u>		TOTAL HOTEL/MOTEL TAX REVENUE	<u>754,000</u>

City of Coos Bay 2018-2019 Budget
Hotel/Motel Tax Fund 5
Department 410

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
98,846	101,410	113,176	05-410-510-1001	PERSONNEL SERVICES	116,083
1,547	1,084	5,304	05-410-510-1002	Salaries	5,236
16,503	17,332	23,069	05-410-510-1003	Overtime	23,984
7,517	7,520	9,075	05-410-510-1004	P.E.R.S.	9,505
31,802	33,515	42,295	05-410-510-1005	Social Security	47,440
0	0	1,436	05-410-510-1006	Employee Insurance	3,078
5,143	5,106	9,457	05-410-510-1007	Unemployment	9,206
<u>161,358</u>	<u>165,968</u>	<u>203,812</u>		Workers' Compensation	<u>9,206</u>
				Total Personnel Services	214,532
				MATERIALS AND SERVICES	
20,880	24,457	25,000	05-410-520-2101	Tourism related - dock utilities	25,000
7,968	6,486	17,600	05-410-520-2108	Contractual	10,000
0	0	1,200	05-410-520-2113	Audit Fees	1,200
10,535	10,311	20,000	05-410-520-2120	Insurance	12,000
16,278	18,255	22,000	05-410-520-2204	Community Events & Promotion	20,000
0	0	1,050	05-410-520-2206	Postage	1,050
5,282	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875
1,341	2,218	3,000	05-410-520-2308	Sun Building Maintenance	2,200
0	0	0	05-410-520-2311	Egyptian Theater	10,000
5,000	20,000	5,000	05-410-520-2410	Boat Building Center (Tall Ships)	0
185,582	180,063	166,000	05-410-520-2429	Visitors Convention Bureau (in and out)	325,000
31,308	11,150	108,000	05-410-520-2433	Special Projects (including Christmas Lights)	10,000
100,738	101,851	110,000	05-410-520-2434	Visitor Information Center	25,000
44,704	53,952	42,500	05-410-520-2435	Art Museum Management/Maintenance/Utilities	50,000
0	0	100	05-410-520-2500	Bad Debt Expense	0
<u>429,615</u>	<u>433,618</u>	<u>526,325</u>		Total Materials and Services	496,325
<u>0</u>	<u>0</u>	<u>9,527</u>	05-410-560-6001	CONTINGENCY	43,143
<u>253,422</u>	<u>307,368</u>	<u>0</u>	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
<u>844,395</u>	<u>906,955</u>	<u>739,664</u>		TOTAL HOTEL/MOTEL TAX EXPENSE	<u>754,000</u>

LIBRARY

Mission Statement

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

Program Description

As a member of the Coos County Library Service District, 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.

Budget changes include monies for computer hardware and software in Contracted Services and Capital Funds.

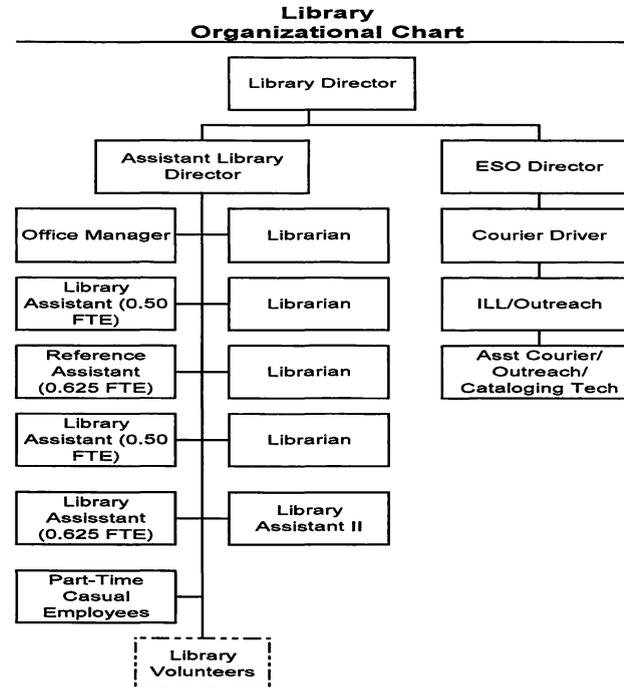
2018/2019 Departmental Goals

1. Maximize capacity of current facility to meet community needs, and develop a plan for a new library that will provide a welcoming and well-functioning physical space for a wide range of community uses.
2. Support local and cultural expression; build the library's role in providing original cultural programming; and offer materials, services, and programs that stimulate curiosity and creativity.
3. Cultivate knowledge creation and lifelong learning for individuals from babies to seniors.

4. Ensure that Coos Bay residents are well connected to the information they need by utilizing efficient service technologies, providing reliable Internet access, offering library resources in a variety of digital formats, and providing training.

5. Provide opportunities for Coos Bay residents to improve their lives socially, economically, and professionally.

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



City of Coos Bay 2018-2019 Budget
Library Fund 7

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
682,709	811,902	602,252	07-000-300-0100	CARRYOVER BALANCE	
51,034	51,598	50,000	07-000-300-0200	Carryover Balance - Regular	715,000
<u>733,743</u>	<u>863,500</u>	<u>652,252</u>		Carryover Balance - Memorial/Board (Restricted)	<u>0</u>
				Total Carryover Balance	715,000
				REVENUE FROM OTHER AGENCIES	
2,001	2,073	17,000	07-000-340-0300	State Library Grant	1,200
300	0	7,500	07-000-340-0301	Grants	7,500
0	2,000	2,500	07-000-340-0303	Federal Grants	2,500
1,091,923	1,061,321	1,000,000	07-000-340-0900	Library Tax Base	1,010,000
<u>1,094,224</u>	<u>1,065,394</u>	<u>1,027,000</u>		Total Revenue from other Agencies	1,021,200
				USE OF MONEY AND PROPERTY	
5,002	9,881	4,000	07-000-350-0100	Interest	6,000
1,400	2,575	1,000	07-000-350-1100	Auditorium Rental	2,000
<u>6,402</u>	<u>12,456</u>	<u>5,000</u>		Total Use of Money & Property	8,000
				CHARGES FOR CURRENT SERVICES	
8,129	7,968	6,000	07-000-360-0100	Copies	6,500
15,680	15,641	14,000	07-000-360-1800	Library Fees	14,200
<u>23,809</u>	<u>23,609</u>	<u>20,000</u>		Total Charges for Current Services	20,700
				OTHER INCOME	
0	799	0	07-000-380-0100	Miscellaneous	0
346	930	325	07-000-380-0400	Reimbursements	400
21,677	21,630	13,000	07-000-380-0900	Gifts & Donations	18,000
<u>22,023</u>	<u>23,359</u>	<u>13,325</u>		Total Other Income	18,400
<u>1,880,201</u>	<u>1,988,318</u>	<u>1,717,577</u>		TOTAL LIBRARY REVENUE	1,783,300

City of Coos Bay 2018-2019 Budget
Library Fund 7
Department 510

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
516,152	529,078	613,484	07-510-510-1001	Salaries	668,787
90,343	94,142	114,873	07-510-510-1003	P.E.R.S.	115,799
39,110	40,069	46,936	07-510-510-1004	Social Security	51,171
128,760	137,395	165,715	07-510-510-1005	Employee Insurance	205,917
0	105	16,150	07-510-510-1006	Unemployment	16,150
1,383	1,366	2,513	07-510-510-1007	Workers' Compensation	2,620
17	25	167	07-510-510-1008	Volunteer Worker's Compensation	162
<u>775,766</u>	<u>802,179</u>	<u>959,838</u>		Total Personnel Services	<u>1,060,606</u>
MATERIALS AND SERVICES					
5,604	6,856	4,200	07-510-520-2005	Training, Meetings, Travel, and Dues	8,000
40,298	39,535	40,500	07-510-520-2101	Utilities	42,000
3,352	3,641	3,200	07-510-520-2102	Telephone	13,200
1,077	1,288	1,500	07-510-520-2105	Advertising	8,000
6,500	22,638	46,000	07-510-520-2108	Contractual	12,000
18,423	20,485	21,000	07-510-520-2120	Insurance	21,000
5,215	6,555	5,200	07-510-520-2122	Duplicating	7,200
103	238	1,500	07-510-520-2123	Printing	3,000
2,027	1,892	2,000	07-510-520-2205	Office Supplies	2,200
1,870	2,496	2,000	07-510-520-2206	Postage	2,500
3,427	4,273	3,600	07-510-520-2225	Janitorial Supplies	4,400
0	0	0	07-510-520-2231	Small Equipment	33,000
254	1,111	16,000	07-510-520-2234	Library Grant Materials	11,200
11,393	12,575	12,000	07-510-520-2235	Library Supplies	14,000
66,232	68,040	70,000	07-510-520-2236	Library Books and Records	82,000
8,602	7,726	8,900	07-510-520-2237	Periodicals	8,500
115	170	200	07-510-520-2238	Microfilm	200
1,911	1,800	1,200	07-510-520-2239	State Aid to Children	2,100
4,652	4,782	5,000	07-510-520-2302	Office Equipment Rental	5,200
4,538	738	7,000	07-510-520-2303	Equipment Repairs/Replacement	7,000
4,546	11,626	14,000	07-510-520-2304	Equipment Maintenance Contracts	9,500
30,599	29,371	29,000	07-510-520-2309	Building & Grounds Maintenance	33,000
56	347	300	07-510-520-2406	Reimbursable	300
354	350	500	07-510-520-2424	Library Board	600
19,789	22,421	13,000	07-510-520-2450	Gifts, Donations & Memorials	18,000
<u>240,935</u>	<u>270,954</u>	<u>307,800</u>		Total Materials and Services	<u>348,100</u>
CAPITAL OUTLAY					
0	17,682	33,000	07-510-530-3001	Computer Hardware & Software	0
<u>0</u>	<u>17,682</u>	<u>33,000</u>		Total Capital Outlay	<u>0</u>
CONTINGENCY					
0	0	416,939	07-510-560-6001	Contingency (Library Board Reserve \$50,000)	374,594
<u>0</u>	<u>0</u>	<u>416,939</u>		Total Contingency	<u>374,594</u>
<u>863,500</u>	<u>897,503</u>	<u>0</u>	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u><u>1,880,201</u></u>	<u><u>1,988,318</u></u>	<u><u>1,717,577</u></u>		TOTAL LIBRARY EXPENDITURES	<u><u>1,783,300</u></u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – Building Codes

Program Description

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

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

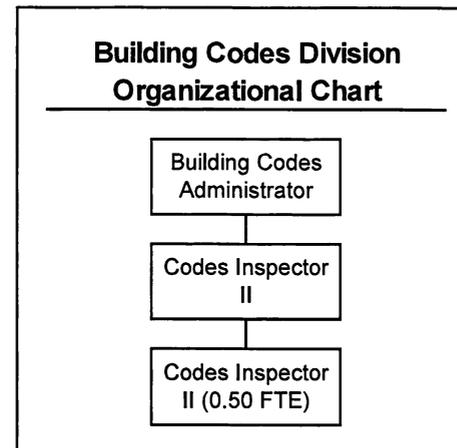
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Working with the City's Code Enforcement and the City Attorney, the City works with citizens to effectively mitigate issues arising from unsafe conditions.

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

the construction trade. Revisions were made to the evaluation tables this past budget year to compensate the increased cost of the department.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 85% Building Codes Administrator; 100% Codes Inspector II (PT); 50% Codes Inspector II (FT), 50% of (2) Codes/Planning Specialists; 50% Code Enforcement Officer; 2% City Manager; 1% City Attorney; 2% of the Finance/Deputy Director, Finance Asst. and Intermediate Accountant; 1% Account Tech 1; 5% Public Works and Community Development Director; 10% Community Development Planning Administrator; and 1% of the Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 4.13 employees.



City of Coos Bay 2018-2019 Budget
Building Codes Fund 8

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
206,717	158,329	80,000	08-000-300-0100	CARRYOVER BALANCE	130,500
				LICENSES AND PERMITS	
69,923	119,336	105,850	08-000-330-0600	Plan Check Fees	135,000
84,190	143,889	153,105	08-000-330-0700	Building Permits	174,090
260	195	260	08-000-330-0800	Plumbing Permits	260
25,441	29,964	35,793	08-000-330-0900	Mechanical Permits	25,000
109	82	100	08-000-330-1000	Electrical Permits	100
704	528	500	08-000-330-1400	Mobile Home Permits	500
16,640	48,518	20,000	08-000-330-1500	Other Permits	15,000
<u>197,266</u>	<u>342,512</u>	<u>315,608</u>		Total Licenses and Permits	<u>349,950</u>
				INTERGOVERNMENTAL REVENUE	
0	0	0	08-000-340-0600	Intergovernmental Revenue	50,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money & Property	<u>50,000</u>
				USE OF MONEY AND PROPERTY	
1,201	1,943	500	08-000-350-0100	Interest	1,500
<u>1,201</u>	<u>1,943</u>	<u>500</u>		Total Use of Money & Property	<u>1,500</u>
				OTHER INCOME	
51	26	0	08-000-380-0100	Miscellaneous	0
0	0	0	08-000-380-0200	Cash Over/Short	0
<u>51</u>	<u>26</u>	<u>0</u>		Total Other Income	<u>0</u>
				TRANSFERS IN	
0	0	0	08-000-390-0800	Loan from General Fund	0
0	0	0	08-000-390-0100	Transfer from Building Codes Reserve	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>405,235</u>	<u>502,810</u>	<u>396,108</u>		TOTAL BUILDING CODE REVENUE	<u>531,950</u>

City of Coos Bay 2018-2019 Budget
Building Codes Fund 8
Department 304

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
PERSONNEL SERVICES					
143,728	172,465	195,304	08-304-510-1001	Salaries	255,674
0	0	569	08-304-510-1002	Overtime	600
30,901	33,333	52,367	08-304-510-1003	P.E.R.S.	61,142
10,570	12,712	16,100	08-304-510-1004	Social Security	19,739
28,138	37,047	65,887	08-304-510-1005	Employee Insurance	79,417
0	708	71	08-304-510-1006	Unemployment	6,554
1,267	1,584	3,196	08-304-510-1007	Workers' Compensation	4,014
(1,601)	3,606	0	08-304-510-1009	Comp/Vacation Accruals	0
<u>213,003</u>	<u>261,456</u>	<u>333,494</u>		Total Personnel Services	<u>427,140</u>
MATERIALS AND SERVICES					
1,618	1,490	2,500	08-304-520-2001	Meetings, Travel & Memberships	5,000
1,499	3,087	5,000	08-304-520-2005	Training	15,000
474	1,426	2,039	08-304-520-2102	Telephone	2,053
11,760	13,000	13,000	08-304-520-2104	Property/office lease	15,000
63	0	200	08-304-520-2105	Advertising	200
5,172	10,604	5,700	08-304-520-2108	Contractual	5,700
0	0	750	08-304-520-2113	Audit Fees	750
4,640	4,992	6,300	08-304-520-2120	Insurance	6,300
43	122	250	08-304-520-2122	Duplicating	250
90	58	250	08-304-520-2123	Printing	250
2,246	3,610	2,500	08-304-520-2200	Merchant Fees	3,600
201	748	800	08-304-520-2205	Office Supplies	1,200
289	302	825	08-304-520-2206	Postage	500
0	0	500	08-304-520-2216	Small Equipment	500
0	31	500	08-304-520-2224	Data Processing Supplies	500
431	574	500	08-304-520-2228	Petroleum Products	1,500
0	0	250	08-304-520-2303	Equipment Repairs	250
76	960	750	08-304-520-2308	Automotive Parts	2,000
<u>28,603</u>	<u>41,004</u>	<u>42,614</u>		Total Materials and Services	<u>60,553</u>
CAPITAL OUTLAY					
0	0	0	08-304-530-3008	Vehicles	18,284
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>18,284</u>
TRANSFERS OUT					
5,300	6,000	6,000	08-304-550-5013	Transfer to Technology Fund	10,000
0	0	14,000	08-304-550-5035	Transfer to Major Capital Fund	0
<u>5,300</u>	<u>6,000</u>	<u>20,000</u>		Total Transfers Out	<u>10,000</u>
CONTINGENCY					
<u>0</u>	<u>0</u>	<u>0</u>	08-304-560-6001		<u>15,973</u>
UNAPPROPRIATED ENDING FUND BALANCE					
<u>158,329</u>	<u>194,350</u>	<u>0</u>	08-304-560-6002		<u>0</u>
<u>405,235</u>	<u>502,810</u>	<u>396,108</u>		TOTAL BUILDING CODES	<u>531,950</u>

City of Coos Bay 2018-2019 Budget
9-1-1 Tax Fund 10
Department 380

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
102,694	73,566	37,146	10-000-300-0100	CARRYOVER BALANCE	40,000
				REVENUE FROM OTHER AGENCIES	
80,352	82,915	85,401	10-000-340-1600	City of Coos Bay	85,900
19,014	19,503	20,149	10-000-340-2000	City of Coquille (PSAP)	20,241
76,954	76,793	78,002	10-000-340-2300	911 Contracts	79,452
<u>176,320</u>	<u>179,211</u>	<u>183,552</u>		Total Revenue from Other Agencies	<u>185,593</u>
				USE OF MONEY AND PROPERTY	
553	588	200	10-000-350-0100	Interest	500
<u>553</u>	<u>588</u>	<u>200</u>		Total Use of Money and Property	<u>500</u>
				OTHER INCOME	
253	0	0	10-000-380-0100	Miscellaneous	0
<u>253</u>	<u>0</u>	<u>0</u>		Total Other Income	<u>0</u>
<u>279,820</u>	<u>253,365</u>	<u>220,898</u>		TOTAL 911 TAX REVENUE	<u>226,093</u>
				PERSONNEL SERVICES	
131,048	129,995	110,876	10-380-510-1001	Salaries	114,857
1,708	6,474	11,088	10-380-510-1002	Overtime	11,486
25,091	26,466	23,880	10-380-510-1003	P.E.R.S.	24,718
10,013	10,122	9,332	10-380-510-1004	Social Security	9,667
19,152	22,645	39,214	10-380-510-1005	Employee Insurance	40,001
0	0	1,000	10-380-510-1006	Unemployment	1,000
326	306	475	10-380-510-1007	Worker's Compensation	475
<u>187,339</u>	<u>196,008</u>	<u>195,865</u>		Total Personnel Services	<u>202,204</u>
				MATERIALS AND SERVICES	
10,339	9,407	10,000	10-380-520-2102	Telephone	10,000
8,577	7,689	15,033	10-380-520-2108	Contractual	13,889
<u>18,916</u>	<u>17,096</u>	<u>25,033</u>		Total Materials and Services	<u>23,889</u>
<u>0</u>	<u>0</u>	<u>0</u>	10-380-560-6001	CONTINGENCY	<u>0</u>
<u>73,566</u>	<u>40,261</u>	<u>0</u>	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>279,820</u>	<u>253,365</u>	<u>220,898</u>		TOTAL 9 1 1 TAX EXPENDITURES	<u>226,093</u>

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 property tax bond receipts received in excess of the amount of the debt service payments based upon the financing agreement can start to be remitted to pay down the principal.

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

The Revenue Bond Fund receives the resources required to fund debt service payments for all other types of financing other than general obligation bonds. 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 and Department of Environmental Quality wastewater debt reserve to secure repayment of obligations.

**City of Coos Bay 2018-2019 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day
				<u>2017</u>	
225,000	42,000	267,000	12 Wastewater IFA 1 Series 2012 (est 2027 mature)	December	1
375,000	36,000	411,000	13 Wastewater IFA 2 Series 2013 (est 2028 mature)	December	1
4,900	3,900	8,800	2 Water 2005-OECDD 6/2005 (12/29 mature)	December	1
385,000	25,000	410,000	16 Refunding Water Series 2016 (12/24 mature)	December	1
0	82,000	82,000	4 Fire Station 4/2009 (6/28 mature)	December	1
60,000	2,400	62,400	9 City Hall Seismic Loan from URA (12/21 mature)	December	1
216,000	135,000	351,000	8 Water IFA Series 2010 (12/32 mature)	December	1
65,100	3,100	68,200	10 Wastewater Land Purchase 11/12 (12/20 mature)	December	1
458,000	120,000	578,000	17 Wastewater DEQ SRF 1 R24000 2018	September	1
104,000	13,500	117,500	18 Wastewater DEQ SO SRF 2 R24001 2021	December	1
20,000	2,300	22,300	14 Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	September	30
				<u>2018</u>	
20,000	2,100	22,100	14 Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	March	31
26,000	2,100	28,100	10 Wastewater Land Purchase 11/12 (12/20 mature)	June	1
8,460,000	120,000	8,580,000	17 Wastewater DEQ SRF 1 R24000	June	1
0	12,000	12,000	18 Wastewater DEQ SO SRF 2 R24001	June	1
0	22,000	22,000	16 Refunding Water Series 2016 (12/24 mature)	June	1
734,892	82,000	816,892	4 Fire Station 4/2009 (6/28 mature)	June	1
0	42,000	42,000	12 Wastewater IFA 1 Series 2012 (est 2027 mature)	June	30
	35,000	35,000	13 Wastewater IFA 2 Series 2013 (est 2028 mature)	June	30
60,717	916	61,633	11 Jurisdictional Exchange Fund (39) Pay off 1 year early	August	1
<u>11,214,609</u>	<u>783,316</u>	<u>11,997,925</u>	TOTAL		
SUMMARY					
9,622,000	420,500	10,042,500	Wastewater Projects (12)		10,042,500
91,100	5,200	96,300	Wastewater Land Purchase 11/12 (12/20 mature)		96,300
60,000	2,400	62,400	City Hall Seismic Loan from URA (12/21 mature)		62,400
40,000	4,400	44,400	Water Board OTIB ODOT Loan		44,400
4,900	3,900	8,800	Water 2005-OECDD (12) (12/29 mature)		8,800
216,000	135,000	351,000	Water IFA Series 2010 (12/32 mature)		351,000
<u>385,000</u>	<u>47,000</u>	<u>432,000</u>	Refunding Water Series 2016 (12/24 mature)		432,000
10,419,000	618,400	11,037,400	Total Fund 12		
60,717	916	61,633	Jurisdictional Exchange Fund (39) Pay off 1 year early		61,633
<u>734,892</u>	<u>164,000</u>	<u>898,892</u>	Fire Station (11) 6/28 mature		898,892
<u>11,214,609</u>	<u>783,316</u>	<u>11,997,925</u>	TOTAL	Annual Debt	<u>11,997,925</u>

City of Coos Bay 2018-2019 Budget
General Obligation Bond Redemption Fund 11
Department 600

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
295,646	342,037	356,687	11-000-300-0100	CARRYOVER BALANCE	381,741
				PROPERTY TAXES	
502,717	501,715	450,000	11-000-310-0100	Current Property Taxes	492,151
28,958	23,880	20,000	11-000-310-0200	Delinquent Property Taxes	20,000
<u>531,674</u>	<u>525,595</u>	<u>470,000</u>		Total Property Taxes	<u>512,151</u>
				USE OF MONEY AND PROPERTY	
3,267	6,058	1,000	11-000-350-0100	Interest	5,000
<u>3,267</u>	<u>6,058</u>	<u>1,000</u>		Total Use of Money and Property	<u>5,000</u>
				TRANSFERS IN	
0	0	0	11-000-390-0800	General Fund	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>830,587</u>	<u>873,690</u>	<u>827,687</u>		TOTAL G.O. BOND FUND REVENUE	<u>898,892</u>
				DEBT SERVICE	
290,000	305,000	317,000	11-600-540-4003	Principal (Fire GO 2009) Plus extra principal 6/1/19	734,892
198,550	186,950	176,000	11-600-540-4004	Interest (Fire GO 2009)	164,000
<u>488,550</u>	<u>491,950</u>	<u>493,000</u>		Total Debt Service	<u>898,892</u>
				TRANSFERS OUT	
0	0	0	11-600-550-5021	Transfer to Fire Station	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers Out	<u>0</u>
0	0	334,687	11-600-560-6001	CONTINGENCY	0
<u>342,037</u>	<u>381,740</u>	<u>0</u>	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>830,587</u>	<u>873,690</u>	<u>827,687</u>		TOTAL G.O. BOND EXPENDITURES	<u>898,892</u>

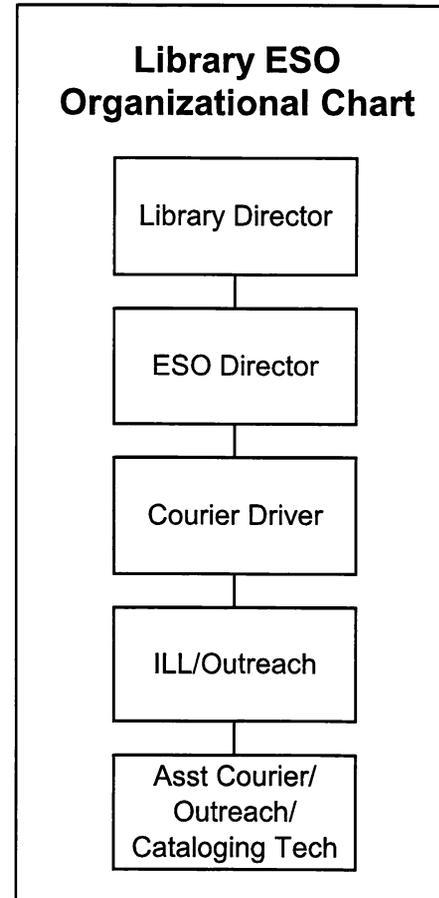
City of Coos Bay 2018-2019 Budget
Revenue Bond Fund 12
Department 610

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
3,066,612	3,853,129	4,439,119	12-000-300-0100	CARRYOVER BALANCE	4,594,589
				REVENUE FROM OTHER AGENCIES	
810,587	752,935	833,600	12-000-340-1100	Water Board Bond Payments	836,200
0	0	0	12-000-340-1200	Charleston Sanitary District	8,026,000
<u>810,587</u>	<u>752,935</u>	<u>833,600</u>		Total Revenue from Other Agencies	<u>8,862,200</u>
				USE OF MONEY AND PROPERTY	
0	0	0	12-000-350-0100	Interest	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
				TRANSFERS IN	
64,200	66,447	63,000	12-000-390-2000	Transfer from General Fund for CH Seismic Loan	62,400
931,267	900,000	851,389	12-000-390-0900	Transfer from WW Fund	1,484,817
0	0	0	12-000-390-1000	Transfer from WW Improvement Fund	0
<u>995,467</u>	<u>966,447</u>	<u>914,389</u>		Total Transfers In	<u>1,547,217</u>
<u>4,872,666</u>	<u>5,572,510</u>	<u>6,187,108</u>		TOTAL REVENUE BOND REVENUE	<u>15,004,006</u>
				DEBT SERVICE	
304,165	319,372	376,600	12-610-540-4001	Principal OECDD CBNBWB	4,900
157,792	12,122	59,100	12-610-540-4002	Interest OECDD CBNBWB	3,900
194,407	201,016	208,000	12-610-540-4007	Principal CBNBWB IFA Series 2010	216,000
154,223	147,613	141,000	12-610-540-4008	Interest CBNBWB IFA Series 2010	135,000
65,000	64,837	65,100	12-610-540-4009	Principal WW Land Purchase 2012	91,100
10,405	8,450	7,200	12-610-540-4010	Interest WW Land Purchases 2012	5,200
0	0	179,000	12-610-540-4011	Principal WW Series IFA 1 2012	225,000
51,819	61,195	84,000	12-610-540-4012	Interest WW Series IFA 1 2012	84,000
0	0	320,000	12-610-540-4013	Principal WW Series IFA 2 2013	375,000
17,527	24,057	71,000	12-610-540-4014	Interest WW Series IFA 2 2013	71,000
60,000	60,000	60,000	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	60,000
4,200	3,600	3,000	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	2,400
0	37,834	44,000	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	40,000
0	5,468	4,900	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	4,400
0	0	0	12-610-540-4019	Principal 2016 JPM B06 Refi CBNBWB	385,000
0	32,356	0	12-610-540-4020	Interest 2016 JPM B06 Refi CBNBWB	47,000
0	0	918,000	12-610-540-4021	Wastewater DEQ SRF 1 R24000 Principal	8,918,000
0	0	240,000	12-610-540-4022	Wastewater DEQ SRF 1 R24000 Interest	240,000
0	0	104,000	12-610-540-4023	Wastewater DEQ SO SRF 2 R24001 Principal	104,000
0	0	24,500	12-610-540-4024	Wastewater DEQ SO SRF 2 R24001 Interest	25,500
<u>1,019,538</u>	<u>977,921</u>	<u>2,909,400</u>		Total Debt Service	<u>11,037,400</u>
				TRANSFERS OUT	
0	0	725,000	12-610-550-5008	Transfer to Wastewater	725,000
<u>0</u>	<u>0</u>	<u>725,000</u>		Total Transfers Out	<u>725,000</u>
				CONTINGENCY	
0	0	1,874,074	12-610-560-6001	Contingency WW (Series 2012 IFA 1 and 2013 IFA 2)	1,325,004
0	0	25,000	12-610-560-6004	Contingency WW Long Term DEQ SRF 1 & 2	1,262,968
0	0	1,899,074		Total Contingency	<u>2,587,972</u>
0	0	653,634	12-610-560-6005	DEQ SRF Revenue Loan Reserve	653,634
<u>0</u>	<u>0</u>	<u>653,634</u>		Total Reserve	<u>653,634</u>
3,853,129	4,594,589	0	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
<u>4,872,666</u>	<u>5,572,510</u>	<u>6,187,108</u>		TOTAL REVENUE BOND EXPENSE	<u>15,004,006</u>

LIBRARY – Extended Services Office

Extended Services Office

The Extended Services Office of the Coos County Library Service District operates all the shared services 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 2018-2019 Budget
Coos County Library Service District Extended Services Office Fund 14
Council

Actual 2015-16	Actual 2016-17	Adopted 2017-18	Acct. No.		Proposed 2018-19
247,367	253,562	210,106	14-000-300-0100	CARRYOVER BALANCE	250,000
				TAXES	
499,143	0	0	14-000-310-0100	Property Taxes	0
499,143	0	0		Total Taxes	0
				REVENUE FROM OTHER AGENCIES	
5,480	5,598	7,000	14-000-340-0300	State Library Grant	7,000
0	680,998	710,998	14-000-340-0900	ESO Library Tax Base	710,998
5,480	686,596	717,998		Total Revenue From Other Agencies	717,998
				USE OF MONEY AND PROPERTY	
1,126	2,026	500	14-000-350-0100	Interest	2,000
1,126	2,026	500		Total Use of Money and Property	2,000
				OTHER REVENUE	
14,027	11,011	2,000	14-000-380-0100	Misc. Revenue	4,000
19,851	109	0	14-000-380-0400	Reimbursements/Fines	200
33,878	11,121	2,000		Total Other Income	4,200
786,994	953,305	930,604		TOTAL LIBRARY ESO REVENUE	974,198

City of Coos Bay 2018-2019 Budget
Coos County Library Service District Extended Services Office Fund 14
Department 615

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
167,978	187,211	218,441	14-615-510-1001	PERSONNEL SERVICES	186,005
225	148	2,500	14-615-510-1002	Salaries	2,000
23,217	25,478	45,217	14-615-510-1003	Overtime	33,428
12,675	14,095	16,904	14-615-510-1004	P.E.R.S.	14,385
36,523	41,514	45,742	14-615-510-1005	Social Security	83,076
0	0	18,500	14-615-510-1006	Employee Insurance	10,500
1,457	1,736	4,249	14-615-510-1007	Unemployment	4,571
<u>242,076</u>	<u>270,182</u>	<u>351,553</u>		Workers' Compensation	<u>333,965</u>
				Total Personnel Services	
				MATERIALS AND SERVICES	
0	0	0	14-615-520-2001	Training	9,495
2,701	7,250	5,000	14-615-520-2005	Meetings, Travel, Dues	1,705
1,654	1,595	2,000	14-615-520-2102	Telephone	2,000
175	75	500	14-615-520-2105	Advertising	500
60,632	70,284	85,000	14-615-520-2108	Contractual	90,000
0	0	0	14-615-520-2113	Audit	5,000
13,284	16,110	25,000	14-615-520-2116	Internet	25,000
9,164	10,435	14,000	14-615-520-2120	Insurance	14,000
264	0	500	14-615-520-2123	Printing	500
85,647	112,705	130,000	14-615-520-2131	North Bend Services	0
0	0	300	14-615-520-2201	Uniform Allowance	300
5,942	4,709	6,000	14-615-520-2205	Office Supplies	6,000
7,605	10,191	13,000	14-615-520-2206	Postage	13,000
4,768	3,016	4,500	14-615-520-2224	Data Processing Supplies	4,500
5,637	6,930	15,000	14-615-520-2228	Petroleum Products	15,000
0	0	0	14-615-520-2231	Small Equipment	160,000
4,635	3,503	5,000	14-615-520-2236	Library Books & Records	29,000
5,486	1,103	7,000	14-615-520-2239	State Grant (R2R)	7,000
0	99	1,000	14-615-520-2303	Equipment Repair	1,000
19,500	19,609	26,000	14-615-520-2304	Equip Maint. Contract	129,500
1,960	3,580	5,000	14-615-520-2308	Automotive Parts	7,000
19,851	0	0	14-615-520-2406	Reimbursable	200
4,524	6,239	4,000	14-615-520-2450	CCLSD Project	9,000
<u>253,429</u>	<u>277,432</u>	<u>348,800</u>		Total Materials and Services	<u>529,700</u>
				CAPITAL OUTLAY	
0	0	0	14-615-530-3001	Computer Hardware/Software	0
33,043	0	175,251	14-615-530-3004	System Replacement	0
4,883	0	55,000	14-615-530-3008	Vehicles	40,000
<u>37,926</u>	<u>0</u>	<u>230,251</u>		Total Capital Outlay	<u>40,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	14-615-560-6001	CONTINGENCY	<u>70,533</u>
<u>253,562</u>	<u>405,691</u>	<u>0</u>	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>786,994</u>	<u>953,305</u>	<u>930,604</u>		TOTAL CCLSD ESO EXPENSE	<u>974,198</u>

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. One of the revenue sources for this fund includes Surface Transportation Program (STP) dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government and will primarily be used for resurfacing and reconstruction of collector and arterial streets in the City. Another source of street repair funding is derived from the PacifiCorp franchise fee. Approximately 22% of the franchise fee collected goes into this fund. This revenue will be expended primarily on neighborhood and local street repairs as well as grant match for street repair projects.

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 grant dependent. Matching funds may be required for some grants, for example repair to the Topits Park bridge is also dependent upon the Major Capital Reserve Fund.

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.

SPECIAL IMPROVEMENT FUND

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

WASTEWATER IMPROVEMENT FUND

This budget provides for capital improvements to the City's wastewater system. Money from the Wastewater Resources (Fund 3) is transferred into this fund along with grant and loan proceeds for wastewater capital improvements. This year's budget includes the construction of Wastewater Treatment Plant #2, sewer line repairs at Mingus Park, pump station #16 design.

**City of Coos Bay 2018-2019 Budget
Special Improvement (LID) Fund 15
Department 760**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
140,615	145,551	145,551	15-000-300-0100	CARRYOVER BALANCE	147,000
				USE OF MONEY AND PROPERTY	
930	1,616	100	15-000-350-0100	Interest	1,000
930	1,616	100		Total Use of Money and Property	1,000
				SERVICES AND REPAYMENTS	
0	0	0	15-000-370-0100	Principal Payments (District 98) LID 22nd St.	0
761	740	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0
761	740	0		District 98 Lien & Loan Repayment LID 22nd St.	0
682	0	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0
3,318	0	0	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	0
4,000	0	0		District 2009 Loan Repayment LID Minnesota	0
				Total Services and Repayments	
0	0	0	15-000-380-0300	LID Deposit	0
0	0	0		Total Other Revenue	0
146,306	147,907	145,651		TOTAL SPECIAL IMPROVEMENT (LID) REVENUE	148,000
				MATERIALS AND SERVICES	
0	0	40,000	15-760-520-2108	Contractual	40,000
0	0	40,000		Total Materials and Services	40,000
				CAPITAL OUTLAY	
755	0	105,651	15-760-530-3102	Construction	108,000
755	0	105,651		Total Capital Outlay	108,000
				TRANSFERS OUT	
0	0	0	15-760-550-5010	Transfer to General Fund	0
0	0	0		Total Transfers Out	0
0	0	0	15-760-560-6001	CONTINGENCY	0
145,551	147,907	0	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0
146,306	147,907	145,651		TOTAL SPECIAL IMPROVEMENT (LID) EXPENSE	148,000

City of Coos Bay 2018-2019 Budget
Street Improvement Fund 16
Department 710

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
271	384,368	491,638	16-000-300-0100	CARRYOVER BALANCE	620,658
				REVENUE FROM OTHER AGENCIES	
499,679	(80,793)	500,000	16-000-340-0300	Federal Grant	100,000
0	0	1,000,000	16-000-340-1000	ODOT Grant	200,000
317,321	0	923,794	16-000-340-1200	Surface Transportation Program Funds (STP)	199,000
<u>816,999</u>	<u>(80,793)</u>	<u>2,423,794</u>		Total Revenue From Other Agencies	<u>499,000</u>
				USE OF MONEY AND PROPERTY	
458	1,591	0	16-000-350-0100	Interest	0
<u>458</u>	<u>1,591</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
				OTHER REVENUE	
21,401	0	0	16-000-380-0100	Misc. Revenue	0
<u>21,401</u>	<u>0</u>	<u>0</u>		Total Other Income	<u>0</u>
				TRANSFERS IN	
292,517	349,664	300,000	16-000-390-1001	Streets Fund Ele Franchise Fee	400,000
<u>292,517</u>	<u>349,664</u>	<u>300,000</u>		Total Transfers In	<u>400,000</u>
<u>1,131,646</u>	<u>654,830</u>	<u>3,215,432</u>		TOTAL STREET IMPROVEMENT REVENUE	<u>1,519,658</u>
				MATERIALS AND SERVICES	
0	0	0	16-710-520-2108	Contractual	100,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>100,000</u>
				CAPITAL OUTLAY	
0	78,110	920,658	16-710-530-3101	Construction - Ele Franchise Fees	1,020,658
370,461	245	2,294,774	16-710-530-3102	Construction	399,000
355,416	84,836	0	16-710-530-3103	Federally Funded Projects	0
21,401	0	0	16-710-530-3105	Ocean Blvd	0
<u>747,278</u>	<u>163,191</u>	<u>3,215,432</u>		Total Capital Outlay	<u>1,419,658</u>
<u>384,368</u>	<u>491,638</u>	<u>0</u>	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>1,131,646</u>	<u>654,830</u>	<u>3,215,432</u>		TOTAL STREET IMPROVEMENT EXPENSE	<u>1,519,658</u>

**City of Coos Bay 2018-2019 Budget
Parks Improvement Fund 17**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				CARRYOVER BALANCE	
140,449	130,289	106,840	17-000-300-0100	Carryover Balance - Regular	0
1,193	1,193	3,000	17-000-300-0200	Carryover Balance - Choshi Gardens	3,000
<u>141,642</u>	<u>131,482</u>	<u>109,840</u>		Total Carryover Balance	<u>3,000</u>
				REVENUE - OTHER AGENCIES	
0	81,649	300,723	17-000-340-0300	Grants - State	85,000
0	0	215,000	17-000-340-0302	Grant - Dog Park	0
18,525	0	0	17-000-340-0303	FEMA Grant	0
0	0	420,000	17-000-340-0304	Grant - School District 9	0
0	0	200,000	17-000-340-0305	Grant - Empire Lakes Bridge Replacement	216,000
<u>18,525</u>	<u>81,649</u>	<u>1,135,723</u>		Total Revenue - Other Agencies	<u>301,000</u>
				USE OF MONEY AND PROPERTY	
872	1,316	50	17-000-350-0100	Interest	0
<u>872</u>	<u>1,316</u>	<u>50</u>		Total Use of Money and Property	<u>0</u>
				OTHER REVENUE	
0	0	0	17-000-380-0100	Miscellaneous	0
2,387	2,451	3,000	17-000-380-0900	Donations-Choshi Gardens	3,000
0	0	0	17-000-380-1000	Gifts and Donations other	36,000
<u>2,387</u>	<u>2,451</u>	<u>3,000</u>		Total Other Revenue	<u>39,000</u>
				TRANSFERS IN	
0	61,584	100,000	17-000-390-0850	Major Capital Fund	50,050
<u>0</u>	<u>61,584</u>	<u>100,000</u>		Total Transfers In	<u>50,050</u>
<u>163,426</u>	<u>278,481</u>	<u>1,348,613</u>		TOTAL PARKS IMPROVEMENT REVENUE	<u>393,050</u>

City of Coos Bay 2018-2019 Budget
Parks Improvement Fund 17
Department 720

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
2,363	2,419	6,050	17-720-520-2108	MATERIALS AND SERVICES	
<u>2,363</u>	<u>2,419</u>	<u>6,050</u>		Contractual	157,050
				Total Materials and Services	<u>157,050</u>
				CAPITAL OUTLAY	
26,600	29,610	0	17-720-530-3102	Construction	0
2,981	96,256	328,000	17-720-530-3103	Mingus Park Pool	0
0	0	85,000	17-720-530-3104	Mingus Park /Boardwalk	0
0	0	200,000	17-720-530-3107	Empire Lakes Bridge Replacement	236,000
0	0	215,000	17-720-530-3108	Dog Park	0
0	0	420,000	17-720-530-3109	School District 9 Parks Grant	0
0	0	37,723	17-720-530-3110	Boat Ramps	0
0	0	0	17-720-530-3116	Skateboard Park	0
0	0	0	17-720-530-3117	Parks Master Plan	0
<u>29,581</u>	<u>125,866</u>	<u>1,285,723</u>		Total Capital Outlay	<u>236,000</u>
				TRANSFERS OUT	
0	0	0	17-720-550-5035	Major Capital Fund	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers Out	<u>0</u>
				CONTINGENCY	
<u>0</u>	<u>0</u>	<u>56,840</u>	17-720-560-6001		<u>0</u>
				UNAPPROPRIATED ENDING FUND BALANCE	
<u>131,482</u>	<u>150,197</u>	<u>0</u>	17-720-560-6002		<u>0</u>
<u>163,426</u>	<u>278,481</u>	<u>1,348,613</u>		TOTAL PARKS IMPROVEMENT EXPENSE	<u>393,050</u>

City of Coos Bay 2018-2019 Budget
Bike/Pedestrian Path Fund 18
Department 730

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
42,229	49,678	57,678	18-000-300-0100	CARRYOVER BALANCE Carryover Balance	69,000
				REVENUE - OTHER AGENCIES	
0	0	0	18-000-340-0300	State Grant	50,000
9,705	9,902	9,750	18-000-340-0800	State Gas Tax	11,350
<u>9,705</u>	<u>9,902</u>	<u>9,750</u>		Total Revenue - Other Agencies	<u>61,350</u>
				USE OF MONEY AND PROPERTY	
290	595	200	18-000-350-0100	Interest	500
<u>290</u>	<u>595</u>	<u>200</u>		Total Use of Money and Property	<u>500</u>
				OTHER REVENUE	
0	0	0	18-000-380-0100	Misc Revenue	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Revenue	<u>0</u>
				TRANSFERS IN	
0	0	0	18-000-390-1000	State Gas Tax Fund	0
0	0	0	18-000-390-1001	SDC Transportation Fund	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>52,223</u>	<u>60,176</u>	<u>67,628</u>		TOTAL BIKE/PED REVENUE	<u>130,850</u>
				CAPITAL OUTLAY	
2,545	0	67,628	18-730-530-3102	Construction	130,850
<u>2,545</u>	<u>0</u>	<u>67,628</u>		Total Capital Outlay	<u>130,850</u>
<u>0</u>	<u>0</u>	<u>0</u>	18-730-560-6001	CONTINGENCY	<u>0</u>
<u>49,678</u>	<u>60,176</u>	<u>0</u>	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>52,223</u>	<u>60,176</u>	<u>67,628</u>		TOTAL BIKE/PED EXPENDITURES	<u>130,850</u>

City of Coos Bay 2018-2019 Budget
Transportation SDC Fund 19
Department 760

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				CARRYOVER BALANCE	
12,162	12,242	12,333	19-000-300-0100	Carryover-Improvement Fee	12,580
1,758	1,770	1,783	19-000-300-0200	Carryover-Reimbursement Fee	1,819
733	737	743	19-000-300-0300	Carryover-Compliance Fee	758
<u>14,654</u>	<u>14,749</u>	<u>14,859</u>		Total Carryover Balance	<u>15,157</u>
				USE OF MONEY AND PROPERTY	
79	135	92	19-000-350-0102	Interest-Improvement Fee	216
11	20	13	19-000-350-0103	Interest-Reimbursement Fee	31
5	8	6	19-000-350-0104	Interest-Compliance Fee	13
<u>95</u>	<u>163</u>	<u>111</u>		Total Use of Money and Property	<u>260</u>
<u>14,749</u>	<u>14,912</u>	<u>14,970</u>		TOTAL TRANSPORTATION SDC REVENUE	<u>15,417</u>
				CAPITAL OUTLAY	
0	0	12,425	19-760-530-3102	Construction-Improvement Fee	12,796
0	0	1,796	19-760-530-3103	Construction-Reimbursement Fee	1,850
0	0	749	19-760-530-3104	Construction-Compliance Fee	771
<u>0</u>	<u>0</u>	<u>14,970</u>		Total Capital Outlay	<u>15,417</u>
				TRANSFERS	
<u>0</u>	<u>0</u>	<u>0</u>	19-760-550-5001	Transfer to Bike Improvement Fund	<u>0</u>
0	0	0		Total Transfers	0
<u>0</u>	<u>0</u>	<u>0</u>	19-760-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>14,749</u>	<u>14,912</u>	<u>0</u>	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>14,749</u>	<u>14,912</u>	<u>14,970</u>		TOTAL TRANSPORTATION SDC EXPENSE	<u>15,417</u>

**City of Coos Bay 2018-2019 Budget
Wastewater SDC Fund 20**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				CARRYOVER BALANCE	
12,865	12,948	13,045	20-000-300-0100	Carryover-Treatment Improvement Fee	13,307
12,854	12,938	13,035	20-000-300-0200	Carryover-Treatment Reimbursement Fee	13,296
1,285	1,293	1,303	20-000-300-0300	Carryover-Treatment Compliance Fee	1,329
149,902	150,876	152,008	20-000-300-0400	Carryover-Collections Improvement Fee	155,051
33,771	33,990	34,245	20-000-300-0500	Carryover-Collections Reimbursement Fee	34,931
33,769	33,989	34,244	20-000-300-0600	Carryover-Collections Compliance Fee	34,929
2,008	2,021	2,036	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,077
504	507	511	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	521
300	301	304	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	310
<u>247,258</u>	<u>248,864</u>	<u>250,731</u>		Total Carryover Balance	<u>255,751</u>
				USE OF MONEY AND PROPERTY	
84	143	97	20-000-350-0101	Interest-Treatment Improvement Fee	229
84	143	97	20-000-350-0102	Interest-Treatment Reimbursement Fee	229
8	14	10	20-000-350-0103	Interest-Treatment Compliance Fee	23
974	1,669	1,132	20-000-350-0201	Interest-Collections Improvement Fee	2,667
219	376	255	20-000-350-0202	Interest-Collections Reimbursement Fee	601
219	376	255	20-000-350-0203	Interest-Collections Compliance Fee	601
13	22	15	20-000-350-0301	Interest-CSD Treatment Improvement Fee	36
3	6	4	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	9
2	3	2	20-000-350-0303	Interest-CSD Treatment Compliance Fee	5
<u>1,606</u>	<u>2,753</u>	<u>1,867</u>		Total Use of Money and Property	<u>4,400</u>
				CHARGES FOR CURRENT SERVICES	
0	0	0	20-000-360-2100	CSD Treatment Improvement Fees	0
0	0	0	20-000-360-2200	CSD Treatment Reimbursement Fees	0
0	0	0	20-000-360-2300	CSD Treatment Compliance Fees	0
0	0	0	20-000-360-3100	BHSD Treatment Improvement Fees	0
0	0	0	20-000-360-3200	BHSD Treatment Reimbursement Fees	0
0	0	0	20-000-360-3300	BHSD Treatment Compliance Fees	0
0	0	0	20-000-360-4100	BHSD Collections Improvement Fees	0
0	0	0	20-000-360-4200	BHSD Collections Reimbursement Fees	0
0	0	0	20-000-360-4300	BHSD Collections Compliance Fees	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Charges for Current Services	<u>0</u>
<u>248,864</u>	<u>251,617</u>	<u>252,598</u>		TOTAL WASTEWATER SDC REVENUE	<u>260,151</u>

City of Coos Bay 2018-2019 Budget
Wastewater SDC Fund 20
Department 770

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				CAPITAL OUTLAY	
0	0	0	20-770-520-2200	Merchant Fees WW Collection	0
0	0	0	20-770-520-2201	Merchant Fees WW Treatment	0
0	0	13,142	20-770-530-3102	Construction-Treatment Improvement	13,536
0	0	13,132	20-770-530-3103	Construction-Treatment Reimbursement	13,525
0	0	1,313	20-770-530-3104	Construction-Treatment Compliance	1,352
0	0	153,140	20-770-530-3105	Construction-Collections Improvement	157,718
0	0	34,500	20-770-530-3106	Construction-Collections Reimbursement	35,532
0	0	34,499	20-770-530-3107	Construction-Collections Compliance	35,530
0	0	2,051	20-770-530-3108	CSD Const.-Treatment Improvement	2,113
0	0	515	20-770-530-3109	CSD Const.-Treatment Reimbursement	530
0	0	306	20-770-530-3110	CSD Const.-Treatment Compliance	315
0	0	0	20-770-530-3111	BHSD Const.-Treatment Improvement	0
0	0	0	20-770-530-3112	BHSD Const.-Treatment Reimbursement	0
0	0	0	20-770-530-3113	BHSD Const.-Treatment Compliance	0
0	0	0	20-770-530-3114	BHSD Const.-Collections Improvement	0
0	0	0	20-770-530-3115	BHSD Const.-Collections Reimbursement	0
0	0	0	20-770-530-3116	BHSD Const.-Collections Compliance	0
<u>0</u>	<u>0</u>	<u>252,598</u>		Total Capital Outlay	<u>260,151</u>
<u>0</u>	<u>0</u>	<u>0</u>	20-770-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>248,864</u>	<u>251,617</u>	<u>0</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>248,864</u>	<u>251,617</u>	<u>252,598</u>		TOTAL WASTEWATER SDC EXPENSE	<u>260,151</u>

City of Coos Bay 2018-2019 Budget
Stormwater SDC Fund 21
Department 780

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
15,468	15,569	15,686	21-000-300-0100	CARRYOVER BALANCE	16,000
3,573	3,596	3,623	21-000-300-0200	Carryover-Improvement Fee	3,696
<u>19,042</u>	<u>19,165</u>	<u>19,309</u>		Carryover-Compliance Fee	<u>19,696</u>
				Total Carryover Balance	
				USE OF MONEY AND PROPERTY	
100	172	117	21-000-350-0102	Interest-Improvement Fee	275
23	40	27	21-000-350-0104	Interest-Compliance Fee	64
<u>124</u>	<u>212</u>	<u>144</u>		Total Use of Money and Property	<u>339</u>
<u>19,165</u>	<u>19,377</u>	<u>19,453</u>		TOTAL STORMWATER SDC REVENUE	<u>20,035</u>
				CAPITAL OUTLAY	
0	0	15,803	21-780-530-3102	Construction-Improvement Fee	16,275
0	0	3,650	21-780-530-3104	Construction-Compliance Fee	3,760
<u>0</u>	<u>0</u>	<u>19,453</u>		Total Capital Outlay	<u>20,035</u>
<u>0</u>	<u>0</u>	<u>0</u>	21-780-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>19,165</u>	<u>19,377</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>19,165</u>	<u>19,377</u>	<u>19,453</u>		TOTAL STORMWATER SDC EXPENSE	<u>20,035</u>

City of Coos Bay 2018-2019 Budget
 Fire Station Reserve Fund 27
 Department 835

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
215,423	216,822	216,822	27-000-300-0100	CARRYOVER BALANCE	245,000
				USE OF MONEY AND PROPERTY	
0	0	525,000	27-000-340-0100	OEM Grant	0
1,399	2,399	1,626	27-000-350-0100	Interest	6,000
0	0	0	27-000-380-0100	Miscellaneous	0
<u>1,399</u>	<u>2,399</u>	<u>526,626</u>		Total Use of Money and Property	<u>6,000</u>
				TRANSFERS IN	
0	0	0	27-000-390-1200	General Obligation Bond Fund	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>
<u>216,822</u>	<u>219,221</u>	<u>743,448</u>		TOTAL FIRE STATION RESERVE REVENUE	<u>251,000</u>
				CAPITAL OUTLAY	
0	0	0	27-835-530-3023	Fire Station	0
0	0	743,448	27-835-530-3034	Vehicle	251,000
<u>0</u>	<u>0</u>	<u>743,448</u>		Total Capital Outlay	<u>251,000</u>
				TRANSFERS OUT	
0	0	0	27-835-550-5010	Transfer to General Fund	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers Out	<u>0</u>
<u>216,822</u>	<u>219,221</u>	<u>0</u>	27-835-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>216,822</u>	<u>219,221</u>	<u>743,448</u>		TOTAL FIRE STATION RESERVE EXPENSE	<u>251,000</u>

**City of Coos Bay 2018-2019 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
3,310,506	4,435,934	2,724,610	29-000-300-0100	CARRYOVER BALANCE	3,500,000
				GRANTS	
0	0	1,250,000	29-000-340-0300	State Grants DEQ	0
0	23,019	0	29-000-340-0301	State Grants IFA 1 Y12005	150,000
0	648,595	0	29-000-340-0302	State Grants IFA 2 Y14002	0
<u>0</u>	<u>671,614</u>	<u>1,250,000</u>			<u>150,000</u>
				USE OF MONEY AND PROPERTY	
50,589	104,303	32,372	29-000-350-0100	Interest	50,000
<u>50,589</u>	<u>104,303</u>	<u>32,372</u>		Total Use of Money and Property	<u>50,000</u>
				SERVICES	
0	28,582	0	29-000-360-1000	In Lieu of Other Reimbursement	0
<u>0</u>	<u>28,582</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>
				OTHER FINANCING SOURCES	
2,500	0	0	29-000-380-0100	Miscellaneous Revenue	0
232,684	581,993	1,455,963	29-000-380-0400	Loan/Bond Proceeds IFA #1	750,000
125,223	1,257,574	3,500,000	29-000-380-0401	Loan/Bond Proceeds IFA #2	2,000,000
0	6,461,535	19,894,944	29-000-380-0402	Loan/Bond Proceeds DEQ SRF #1	5,000,000
0	0	2,200,000	29-000-380-0403	Loan/Bond Proceeds DEQ SRF SO #2	500,000
<u>360,407</u>	<u>8,301,102</u>	<u>27,050,907</u>		Total Other Financing Sources	<u>8,250,000</u>
				TRANSFERS IN	
1,650,433	1,553,823	1,450,769	29-000-390-0900	Wastewater Fund	1,559,817
<u>1,650,433</u>	<u>1,553,823</u>	<u>1,450,769</u>		Total Transfers In	<u>1,559,817</u>
<u>5,371,935</u>	<u>15,095,358</u>	<u>32,508,658</u>		TOTAL WW IMPROVEMENT REVENUE	<u>13,509,817</u>
				CAPITAL OUTLAY	
0	0	0	29-810-530-2000	Other In Lieu of Reimbursement	39,151
36,105	1,386	1,000,000	29-810-530-3001	Stormwater Collection System-Capital Projects	300,000
41,644	66,590	140,000	29-810-530-3002	Wastewater Plant 1 - Capital Projects	50,666
145,173	69,329	140,000	29-810-530-3003	Wastewater Plant 2 - Capital Projects	100,000
126,130	46,355	1,300,000	29-810-530-3004	Wastewater Collection System - Capital Projects	2,900,000
23,255	0	40,000	29-810-530-3008	Vehicles	170,000
222,756	509,914	1,219,614	29-810-530-3010	WW Emergency	1,300,000
0	0	368,137	29-810-530-3011	Debt Issuance Costs	250,000
0	6,651	250,000	29-810-530-3012	Stormwater Collections - IFA#1	250,000
0	0	75,000	29-810-530-3013	Wastewater Plant 1 - IFA#1	0
0	0	500,000	29-810-530-3014	Wastewater Plant 2 - IFA#1	0
232,682	598,358	1,130,963	29-810-530-3015	Wastewater Collection - IFA#1	650,000
0	880	167,750	29-810-530-3017	Wastewater Plant 1 - IFA#2	0
56,253	336,840	3,382,250	29-810-530-3018	Wastewater Plant 2 - IFA#2	450,000
52,003	1,630,498	700,000	29-810-530-3019	Wastewater Collection - IFA#2	1,550,000
0	6,775,507	19,894,944	29-810-530-3020	WW Plant 2 DEQ SRF - #1 Loan	5,000,000
0	0	2,200,000	29-810-530-3021	WW DEQ SRF SO - #2 Loan	500,000
<u>936,001</u>	<u>10,042,307</u>	<u>32,508,658</u>		Total Capital Outlay	<u>13,509,817</u>
<u>4,435,934</u>	<u>5,053,051</u>	<u>0</u>	29-810-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>5,371,935</u>	<u>15,095,358</u>	<u>32,508,658</u>		TOTAL WW IMPROVEMENT EXPENDITURES	<u>13,509,817</u>

City of Coos Bay 2018-2019 Budget
Major Capital Reserve Fund 34

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
927,349	723,962	672,897	34-000-300-0100	CARRYOVER BALANCE	380,000
				REVENUE - OTHER AGENCIES	
58,741	150,316	600,000	34-000-340-0300	Federal Grants	250,000
0	0	20,000	34-000-340-0301	Grants	20,000
0	25,000	75,000	34-000-340-0302	State Grants	75,000
<u>58,741</u>	<u>175,316</u>	<u>695,000</u>		Total Revenue - Other Agencies	<u>345,000</u>
				USE OF MONEY AND PROPERTY	
5,213	8,647	2,000	34-000-350-0100	Interest	2,000
<u>5,213</u>	<u>8,647</u>	<u>2,000</u>		Total Use of Money and Property	<u>2,000</u>
				OTHER REVENUE	
450	0	0	34-000-380-0100	Miscellaneous	0
0	0	0	34-000-380-0500	Property Sales	0
3,745	4,113	0	34-000-380-0600	Equipment and Scrap Sales	0
35,000	449,825	109,000	34-000-380-0700	Timber Sales	175,000
<u>39,195</u>	<u>453,938</u>	<u>109,000</u>		Total Other Revenue	<u>175,000</u>
				TRANSFERS IN	
0	0	14,000	34-000-390-0800	General Fund	73,000
0	0	14,000	34-000-390-1600	Building Codes Fund	0
<u>0</u>	<u>0</u>	<u>28,000</u>		Total Transfers In	<u>73,000</u>
<u>1,030,497</u>	<u>1,361,862</u>	<u>1,506,897</u>		TOTAL MAJOR CAPITAL RESERVE REVENUE	<u>975,000</u>

City of Coos Bay 2018-2019 Budget
Major Capital Reserve Fund 34
Department 870

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
				MATERIALS AND SERVICES	
0	0	11,000	34-870-520-2108	Contractual	1,950
0	0	30,000	34-870-520-2216	Small Equipment	20,000
60,294	26,325	150,000	34-870-520-2301	Timber Costs	130,000
0	0	0	34-870-520-2309	Bldg Maintenance	85,000
<u>60,294</u>	<u>26,325</u>	<u>191,000</u>		Total Materials and Services	<u>236,950</u>
				CAPITAL OUTLAY	
0	25,000	0	34-870-530-3005	Brownfields State Grant	0
46,241	138,847	200,000	34-870-530-3007	Brownfields Federal Grant	100,000
95,269	194,560	128,000	34-870-530-3008	Vehicles	100,000
0	0	0	34-870-530-3012	Police Equipment/Improvements	0
0	0	338,812	34-870-530-3013	Fire Equipment (Fire Truck)	438,000
22,611	3,807	11,142	34-870-530-3023	Equipment	0
7,121	11,417	31,000	34-870-530-3025	Building Maintenance	0
0	52,425	0	34-870-530-3044	Public Works Projects	0
0	0	897	34-870-530-3046	Library Improvements	0
0	0	0	34-870-530-3055	Coos Art Musuem	0
<u>171,242</u>	<u>426,055</u>	<u>709,851</u>		Total Capital Outlay	<u>638,000</u>
				TRANSFERS TO	
0	0	0	34-870-550-5010	General Fund	0
75,000	175,000	100,000	34-870-550-5020	Technology Fund	50,000
0	61,584	100,000	34-870-550-5021	Parks Improvement Fund	50,050
<u>75,000</u>	<u>236,584</u>	<u>200,000</u>		Total Transfers	<u>100,050</u>
<u>0</u>	<u>0</u>	<u>406,046</u>	34-870-560-6001	CONTINGENCY	<u>0</u>
<u>723,962</u>	<u>672,898</u>	<u>0</u>		UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>1,030,497</u>	<u>1,361,862</u>	<u>1,506,897</u>		TOTAL MAJOR CAPITAL RESERVE EXPENSE	<u>975,000</u>

City of Coos Bay 2018-2019 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
4,850,649	4,851,313	4,856,513	39-000-300-0100	CARRYOVER BALANCE	4,951,941
				USE OF MONEY AND PROPERTY	
31,463	53,392	30,000	39-000-350-0100	Interest	90,000
31,463	53,392	30,000		Total Use of Money and Property	90,000
				OTHER FINANCING SOURCES	
0	0	0	39-000-390-0100	Loan from General Fund	0
0	0	0		Total Other Financing Sources	0
4,882,113	4,904,704	4,886,513		TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND	5,041,941
				MATERIALS AND SERVICES	
0	0	20,713	39-880-520-2108	Contractual	155,308
0	0	20,713		Total Materials and Services	155,308
				DEBT SERVICE	
29,298	29,592	29,890	39-880-540-4001	Principal	60,717
1,502	1,207	910	39-880-540-4002	Interest	916
30,800	30,799	30,800		Total Debt Service	61,633
0	0	35,000	39-880-560-6001	CONTINGENCY	25,000
4,800,000	4,800,000	4,800,000	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	4,800,000
51,313	73,905	0		UNAPPROPRIATED ENDING FUND BALANCE	0
4,882,113	4,904,704	4,886,513		TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE	5,041,941

City of Coos Bay 2018-2019 Budget
Technology Reserve Fund 40
Department 830

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
65,189	16,411	51,411	40-000-300-0100	CARRYOVER BALANCE	80,000
0	0	0	40-000-340-0300	FINES, GRANTS, & STATE REVENUE	
0	0	0		Grants	0
				Total Fines, Grants, & State Revenue	0
558	1,306	200	40-000-350-0100	USE OF MONEY AND PROPERTY	
558	1,306	200		Interest	1,500
				Total Use of Money and Property	1,500
0	5,716	5,000	40-000-360-0100	SERVICES	
0	5,716	5,000		Technology Fee	5,000
				Total Services	5,000
2,986	0	0	40-000-380-0100	OTHER REVENUE	
2,986	0	0		Misc Revenue	0
				Total Other Revenue	0
0	0	0	40-000-390-0800	TRANSFERS IN	
6,500	25,000	25,000	40-000-390-0900	General Fund	40,000
1,000	5,000	5,000	40-000-390-1000	Wastewater Fund	25,000
75,000	175,000	100,000	40-000-390-1400	Gas Tax	10,000
5,300	6,000	6,000	40-000-390-1700	Major Capital	50,000
87,800	211,000	136,000		Building Codes	10,000
				Total Transfers In	135,000
156,533	234,434	192,611		TOTAL TECHNOLOGY RESERVE REVENUE	221,500
52,700	95,351	105,000	40-830-520-2108	MATERIALS AND SERVICES	
0	22	0	40-830-520-2200	Contractual	117,000
52,700	95,373	105,000		Merchant Fees	300
				Total Materials and Services	117,300
82,061	41,306	65,250	40-830-530-3001	CAPITAL OUTLAY	
82,061	41,306	65,250		Computer Hardware & Software	95,000
				Total Capital Outlay	95,000
0	12,408	17,000	40-830-540-4001	DEBT SERVICE	
0	12,408	17,000		Principal	5,000
				Total Debt Service	5,000
5,361	5,361	5,361	40-830-550-5020	TRANSFERS OUT	
5,361	5,361	5,361		Transfer to County-wide CAD Reserve Fund	4,200
				Total Transfers Out	4,200
16,411	79,985	0	40-830-560-6005	RESERVE FOR FUTURE EXPENDITURES	0
0	0	0		UNAPPROPRIATED ENDING FUND BALANCE	0
156,533	234,434	192,611		TOTAL TECHNOLOGY RESERVE EXPENSE	221,500

City of Coos Bay 2018-2019 Budget
County-wide CAD Core Reserve Fund 41
Department 890

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
26,969	30,923	23,896	41-000-300-0100	CARRYOVER BALANCE	21,000
				REVENUE FROM OTHER AGENCIES	
753	753	753	41-000-340-1100	City of Bandon	753
9,857	9,857	9,857	41-000-340-1200	Coos County Sheriffs Office	9,857
1,507	1,507	1,507	41-000-340-1300	Coos County District Attorneys Office	1,507
753	753	753	41-000-340-1400	SCINT	753
1,302	1,302	1,302	41-000-340-1500	City of Coquille	1,302
873	873	873	41-000-340-1600	City of Myrtle Point	873
3,554	3,554	3,554	41-000-340-1700	City of North Bend	3,554
377	377	377	41-000-340-1800	Coquille Indian Tribe	377
<u>18,976</u>	<u>18,976</u>	<u>18,976</u>		Total Revenue from Other Agencies	<u>18,976</u>
				USE OF MONEY AND PROPERTY	
209	423	50	41-000-350-0100	Interest	200
<u>209</u>	<u>423</u>	<u>50</u>		Total Use of Money and Property	<u>200</u>
				TRANSFERS IN	
5,361	5,361	5,361	41-000-390-1500	Transfer from Technology Fund	4,200
<u>5,361</u>	<u>5,361</u>	<u>5,361</u>		Total Transfers In	<u>4,200</u>
<u>51,515</u>	<u>55,683</u>	<u>48,283</u>		TOTAL COUNTY-WIDE CAD RESERVE REVENUE	<u>44,376</u>
				MATERIALS AND SERVICES	
0	0	2,000	41-890-520-2101	Utilities	2,000
11,896	18,742	28,000	41-890-520-2108	Contractual	20,000
0	0	0	41-890-520-2231	Small Equipment	5,000
<u>11,896</u>	<u>18,742</u>	<u>30,000</u>		Total Materials and Services	<u>27,000</u>
				CAPITAL OUTLAY	
8,696	7,380	18,283	41-890-530-3001	Computer Hardware & Software	17,376
<u>8,696</u>	<u>7,380</u>	<u>18,283</u>		Total Capital Outlay	<u>17,376</u>
<u>30,923</u>	<u>29,561</u>	<u>0</u>	41-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>		UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>
<u>51,515</u>	<u>55,683</u>	<u>48,283</u>		TOTAL COUNTY-WIDE CAD RESERVE EXPENSE	<u>44,376</u>

City of Coos Bay 2018-2019 Budget
 Rainy Day Reserve Fund 42
 Department 890

Actual 2015-16	Actual 2016-17	Council Adopted 2017-18	Acct. No.		Proposed 2018-19
490,298	582,360	586,728	42-000-300-0100	CARRYOVER BALANCE	753,956
				USE OF MONEY AND PROPERTY	
3,510	6,914	3,000	42-000-350-0100	Interest	12,000
3,510	6,914	3,000		Total Use of Money and Property	12,000
				TRANSFERS IN	
88,552	77,237	100,000	42-000-390-0800	Transfer from General Fund	90,000
88,552	77,237	100,000		Total Transfers In	90,000
582,360	666,511	689,728		TOTAL RAINY DAY RESERVE REVENUE	855,956
				CAPITAL OUTLAY	
0	0	689,728	42-890-530-3001	Construction	855,956
0	0	689,728		Total Capital Outlay	855,956
				TRANSFERS OUT	
0	0	0	42-890-550-5010	Transfer to General Fund	0
0	0	0		Total Transfers Out	0
582,360	666,511	0	42-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	0
0	0	0		UNAPPROPRIATED ENDING FUND BALANCE	0
582,360	666,511	689,728		TOTAL RAINY DAY RESERVE EXPENSES	855,956
35,173,283	46,377,035	66,798,569		TOTAL OTHER EXPENDITURES	54,890,298
13,649,698	17,348,910	14,308,110		TOTAL GENERAL FUND EXPENDITURES	14,301,947
48,822,981	63,725,945	81,106,679		TOTAL OF ALL CITY FUNDS	69,192,245

APPENDIX A

Time Driven Activity Based Costing

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

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

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

APPENDIX B

City of Coos Bay 2018-2019 Budget
Salaries Charged to More than One Department by Percentage

Fund	XX-XXX	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General Police/ Codes	01-301 General Com. Dev.	01-305 General Admin/Eng.	01-306 General Parks	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position	Department	Manager	UR	Finance	Attorney	Non-dept.	Codes	Com. Dev.	Admin/Eng.	Parks	Maint	Admin.	Plant 1	Plant 2	Coll./Sanitary	Coll./Storm	Motel	Codes
City Manager																		
Rodger Craddock		27%	21%								2%	12%	8%	10%	8%	8%	2%	2%
Codes Specialist																		
Denise Bowers			5%					95%										
Executive Assistant																		
Jackie Mickelson		49%	10%	27%								2%	3%	3%	3%	3%		
Finance Director																		
Susanne Baker			10%	17%							7%	10%	12%	15%	12%	10%	5%	2%
Deputy Finance Director																		
Amy Kinnaman			10%	24%							8%	5%	12%	15%	12%	10%	2%	2%
Finance Assistant																		
Melissa Olson			5%	30%							7%	5%	12%	12%	12%	12%	3%	2%
Accounting Tech I																		
Kristin Sandahl			5%	30%							7%	5%	12%	12%	12%	12%	4%	1%
Finance Succession Planning																		
Nicki Rutherford			10%	17%							7%	10%	12%	15%	12%	10%	5%	2%
Intermediate Accountant																		
Nicki Rutherford			6%	15%							7%	5%	15%	15%	15%	15%	5%	2%
City Attorney																		
Nathan McClintock			10%		34%						1%	14%	10%	10%	10%	10%		1%
Public Works & Community Dev. Director Jim Hossley			25%						5%		13%		14%	18%	12%	8%		5%
Community Development Administrator Tom Dixon			50%					40%										10%
City Engineer																		
Jennifer Wirsing													23%	27%	25%	25%		
Resident Project Engineer																		
Jan Kerbo														100%				
Planner I																		
Debbie Erler			35%					65%										
Code Enforcement																		
Nik Rapelje							40%	10%										50%
Contracts Admin Spec.																		
Pam Patton			15%						10%	10%	10%	35%	3%	4%	7%	1%	5%	
Contracts Admin Spec.																		
Risha Mitchell									10%			65%	3%	14%	7%	1%		
Codes/Planning Spec.																		
Sheri Corgill			2.5%					26.5%	5%		5%		3%	4%	3%	1%		50%
Codes/Planning Spec.																		
Tonya Davis			2.5%					26.5%	5%		5%		3%	4%	3%	1%		50%
Bldg Codes Administrator																		
Mike Smith			10%					5%										85%
Codes Inspector II PT																		
Steve Werst																		100%
Codes Inspector II FT																		
Bruce Kupersmith			10%				40%											50%
Eng. Services Coord.																		
Jessica Spann			5%						5%		10%		12%	18%	37%	13%		
Operations Superintendent																		
Jon Eck										39.4%	39.4%				5.6%	5.6%	10%	
GIS Coordinator																		
Kevin Neff									10%		10%		15%	15%	35%	15%		
Civil Engineering Tech																		
Greg Hamblet									5%		10%		20%	25%	20%	20%		
Operations Administrator																		
Randy Dixon			58%							3%	14%		3%	8%	6%	8%		
Lead Maintenance Wrkr II																		
Matt Pace										5%	60%					5%	30%	
Lead Mtn Worker II																		
David Crandall										60%	10%						30%	
Maintenance II																		
Walter Shaeffer										2%	60%					20%	18%	
Maintenance II																		
Alexi Seleshanko										2%	60%					20%	18%	
Maintenance II																		
Trent Walker										2%	60%					20%	18%	
Maintenance II																		
Joseph Coney										67%	5%						28%	
Maintenance II																		
Vacant										67%	5%						28%	
Mechanic II																		
Jared Anderson							72%				10%		2%	2%	10%	2%	1%	1%

APPENDIX C

City of Coos Bay 2018-2019 Budget
Salaries Charged to More than One Department by Percentage

Fund	XX-XXX	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General Police/ Codes	01-301 General Com. Dev.	01-305 General PW Admin/Eng.	01-306 General Parks	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position	Department	Manager	UR	Finance	Attorney	Non-dept.					Maint	Admin.	Plant 1	Plant 2	Coll/Sanitary	Coll/Storm	Motel	Codes
City Manager																		
Rodger Craddock		27%	21%								2%	12%	8%	10%	8%	8%	2%	2%
Codes Specialist																		
Denise Bowers			5%					95%										
Executive Assistant																		
Jackie Mickelson		49%	10%	27%								2%	3%	3%	3%	3%		
Finance Director																		
Susanne Baker			10%	17%							7%	10%	12%	15%	12%	10%	5%	2%
Deputy Finance Director																		
Amy Kinnaman			10%	24%							8%	5%	12%	15%	12%	10%	2%	2%
Finance Assistant																		
Melissa Olson			5%	30%							7%	5%	12%	12%	12%	12%	3%	2%
Accounting Tech I																		
Kristin Sandahl			5%	30%							7%	5%	12%	12%	12%	12%	4%	1%
Finance Succession Planning																		
.			10%	17%							7%	10%	12%	15%	12%	10%	5%	2%
Intermediate Accountant																		
Nicki Rutherford			6%	15%							7%	5%	15%	15%	15%	15%	5%	2%
City Attorney																		
Nathan McClintock			10%		34%						1%	14%	10%	10%	10%	10%		1%
Public Works & Community Dev. Director	Jim Hossley		25%						5%		13%		14%	18%	12%	8%		5%
Community Development Administrator	Tom Dixon		50%					40%										10%
City Engineer																		
Jennifer Wirsing													23%	27%	25%	25%		
Resident Project Engineer																		
Jan Kerbo														100%				
Planner I																		
Debbie Erler			35%					65%										
Code Enforcement																		
Nik Rapelje							40%	10%										50%
Contracts Admin Spec.																		
Pam Patton			15%						10%	10%	10%	35%	3%	4%	7%	1%	5%	
Contracts Admin Spec.																		
Risha Mitchell									10%			65%	3%	14%	7%	1%		
Codes/Planning Spec.																		
Sheri Corgill			2.5%					26.5%	5%		5%		3%	4%	3%	1%		50%
Codes/Planning Spec.																		
Tonya Davis			2.5%					26.5%	5%		5%		3%	4%	3%	1%		50%
Bldg Codes Administrator																		
Mike Smith			10%					5%										85%
Codes Inspector II PT																		
Steve Werst																		100%
Codes Inspector II FT																		
Bruce Kupersmith			10%				40%											50%
Eng. Services Coord.																		
Jessica Spann			5%						5%		10%		12%	18%	37%	13%		
Operations Superintendent																		
Jon Eck										39.4%	39.4%				5.6%	5.6%	10%	
GIS Coordinator																		
Kevin Neff									10%		10%		15%	15%	35%	15%		
Civil Engineering Tech																		
Greg Hamblet									5%		10%		20%	25%	20%	20%		
Operations Administrator																		
Randy Dixon			58%							3%	14%		3%	8%	6%	8%		
Lead Maintenance Wrkr II																		
Matt Pace										5%	60%					5%	30%	
Lead Minc Worker II																		
David Crandall										60%	10%						30%	
Maintenance II																		
Walter Shaeffer										2%	60%					20%	18%	
Maintenance II																		
Alexi Seleshanko										2%	60%					20%	18%	
Maintenance II																		
Trent Walker										2%	60%					20%	18%	
Maintenance II																		
Joseph Coney										67%	5%						28%	
Maintenance II																		
Vacant										67%	5%						28%	
Mechanic II																		
Jared Anderson							72%				10%		2%	2%	10%	2%	1%	1%

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2018

AFSCME - Contract Expires 06/30/2019							
	102.5%						
Effective 7/1/18	I	II	III	IV	V	VI	VII
	.5 - 2.5%						
GIS Coordinator	5314	5524	5747	5978	6215	6463	6625
Engineering Svc Coord. Supv.	4900	5096	5301	5512	5731	5961	6108
GIS Specialist	4831	5023	5223	5433	5650	5875	6023
Codes Inspector II/Engr. Svc Coord. Non Supv.	4714	4901	5099	5303	5516	5734	5878
IT Administrator	4408	4582	4766	4958	5154	5361	5496
Intermediate Accountant	4353	4527	4710	4896	5093	5298	5429
Codes Inspector I	4311	4483	4663	4847	5042	5243	5375
Foreman (Maintenance)	3999	4159	4325	4498	4676	4864	4985
Planner I	3999	4159	4325	4498	4676	4864	4985
Finance Assistant	3949	4107	4271	4441	4620	4806	4925
Engineering Tech, Codes/Planning Tech	3763	3915	4070	4232	4402	4580	4693
Mechanic II, Master Mechanic	3763	3915	4070	4232	4402	4580	4693
Lead Maintenance Worker II	3754	3903	4058	4221	4389	4564	4678
PC & Peripherals Technician	3733	3882	4038	4199	4367	4542	4655
Engineering Aide II/Draftsman	3596	3739	3890	4045	4207	4376	4486
Office Mgr., Data Base Specialist	3596	3739	3890	4045	4207	4376	4486
Maintenance Worker II	3587	3730	3879	4036	4197	4363	4472
Accounting Technician I	3513	3655	3800	3952	4110	4274	4382
Plan Tech/Code Enforce/Econ Dev Asst	3494	3634	3778	3929	4087	4250	4355
Librarian	3378	3512	3651	3797	3950	4110	4210
Codes/Planning Spec, Contracts Admin Spec	3311	3443	3579	3721	3872	4029	4127
Maintenance Worker I	3290	3422	3559	3703	3848	4003	4103
Engineering Aide I	3286	3419	3554	3697	3845	3999	4099
Codes Specialist, Secretary, PW Admin Clerk	3184	3312	3445	3584	3727	3876	3973
Library Assistant II	3036	3157	3284	3416	3552	3695	3787
Library Assistant, Reference Service Asst., ILL/Outreach, ILL/Outreach/Courier	2841	2954	3073	3196	3325	3455	3543
Clerk Typist	2774	2884	3001	3120	3246	3375	3459
Parks Utility Worker	2336	0	0	0	0	0	0
Courier Driver	2145	2231	2321	2414	2510	2611	2676

CBPOA - Contract Expires 6/30/2018						
	103.0%					
Effective 7/1/18	I	II	III	IV	V	VI
	.5 - 3%					
Sergeant	5773	6062	6365	6684	7019	7368
Police Officer	4753	4992	5241	5504	5779	6067
Communication Supervisor	4466	4689	4924	5170	5427	5698
Dispatcher	3888	4079	4284	4499	4722	4958
Clerical Specialist Supervisor	3717	3902	4099	4304	4521	4746
Clerical Specialist	3360	3528	3706	3892	4084	4290
Evidence/Prop. Clerk/Civilian Police Asst.	3360	3528	3706	3892	4084	4290
CBPOA Certification Pay:	Dispatcher					Officer
Intermediate DPSST Cert.	173.53					212.35
Advanced DPSST Cert.	297.48					364.02
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% see contract					
AA/AS or equivalent	2.5% of base pay					
Physical Abilities Test	1,000 Annually in November					

NON-REPRESENTED EMPLOYEES						
	103.0%					
Effective 7/1/18	I	II	III	IV	V	VI
City Manager	10356	10875	11418	11989	12589	13218
Fire Chief, Police Chief, PW & CD Dir, Finance Dir	7759	8147	8556	8984	9432	9903
Police Captain, Deputy Finance Director	6713	7050	7402	7770	8157	8567
PW Ops Admin, City Engineer, Resident Project Rep, Comm. Dev. Admiistrator	6713	7050	7402	7770	8157	8567
Fire Battalion Chief	6519	6845	7187	7547	7925	8320
Library Director	6375	6694	7028	7380	7749	8135
City Attorney	6365	6683	7016	7368	7736	8124
Bldg Codes Admin, Planning Director	6319	6636	6968	7316	7682	8065
Economic Revitalization Administrator	5624	5904	6201	6512	6837	7177
PW Engineer Admin	5624	5904	6201	6512	6837	7177
Deputy PW Director						
Asst Library Director, ESO Director	4616	4847	5087	5343	5610	5891
PW Admin Asst, Library Data Base Admin	4092	4296	4511	4738	4973	5223
Operations Superintendent						
Library Staff Services Supervisor	3686	3869	4062	4265	4480	4702
Executive Assistant	3279	3443	3616	3796	3985	4186

NON-REPRESENTED EMPLOYEES, PART-TIME PER HOUR (NO PERS)						
	I	II	III	IV	V	VI
Library Substitute	12.07	12.67	12.90	13.55		
Library Page	10.00					
Library Reference Substitute	14.07	14.77				
Evidence Custodian	20.00					

IAFF - Contract Expires 06/30/2020						
	101.0%					
Effective 7/1/18	I	II	III	IV	V	VI
	1%					
Lieutenant	4929	5176	5433	5704	5990	6290
Firefighter/Engineer	4693	4929	5176	5433	5704	5990

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

APPENDIX E

Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMS: Emergency Management Services

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

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

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

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

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

FTE: Full time equivalent position.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Working Capital: See unappropriated ending fund balance.

APPENDIX F
**City of Coos Bay Budget
 Acronyms**

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