

City of Coos Bay



**Approved Budget
FY 2019/2020**

City of Coos Bay Budget Committee

Fiscal Year 2019/2020

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Phil Marler, Council President
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Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works & Community Development Director Jim Hossley

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CITY OF COOS BAY BUDGET MESSAGE FY 2019-2020

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) 2019-2020 (FYE20) proposed budget.

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

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

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

The FYE20 City of Coos Bay budget recommendations for all funds and accounts totals \$61,663,526 which includes \$11,584,620 in wastewater capital improvements, \$2,182,039 for street improvements, and \$2,017,200 for capital sidewalk improvements. The budget document is organized into 24 funds, and they are broadly organized into four categories: Operating Funds, Debt Service Funds, Capital Improvement Funds, and Reserve Funds.

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

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

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

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

Employee salaries and benefits are paid from a variety of revenue sources and some employee costs are paid from more than one source, which you will find are detailed in the budget document. Projected personnel costs include contracted salary adjustments for all three of the city's three bargaining units. The current Collective Bargaining Agreements (CBA) are with the International Association of Firefighter's (IAFF), Coos Bay Police Officer's Association (CBPOA), and the American Federation of State, County, and Municipal Employees (AFSCME). The proposed budget reflects a 1.5% cost of living adjustment (COLA) for IAFF; 2.5% for AFSCME; and 2.5% for CBPOA. The proposed includes a 2% COLA for non-represented (management) employees. Personnel expenses comprise 21% of the total city operating budget; of that percentage, salaries are 61% and benefits 39% of personnel expenses. Benefits include insurances (medical, dental, vision, HSA/HRA, long term disability, accidental death/life, workers compensation, unemployment, etc.), Public Employee Retirement System contributions, and social security and medicare matching contributions (tax).

The proposed budget reflects increases in employee insurance costs (3% medical, vision and dental) over the prior fiscal year budget. While the proposed budget reflects the same number of employees as the FYE19 budget, the anticipated cost for the State's regulated and managed public employee retirement system program (PERS) is scheduled to increase by 11% (an additional \$215,000) bringing the total anticipated PERS obligation to \$2,020,547 across all funds for FYE20.

- **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 (Jacobs OMI) for maintenance and operation of our wastewater and storm water systems; the Coos Art Association for operation of the Coos Art Museum; the Coos Bay-North Bend Visitor & Convention Bureau for the operation of the Coos Bay Visitor Information Center; the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund: The “Great Recession” was declared to be over in our Nation in 2010. While the effects of the recession lingered on the south coast for several years beyond 2010, the proposed budget reflects the improving economy. Property tax revenues are expected to increase by \$508,320 over the prior year. The proposed budget also projects a \$99,000 decrease in franchise fees, primarily based on an anticipated PP&L rate reduction.

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

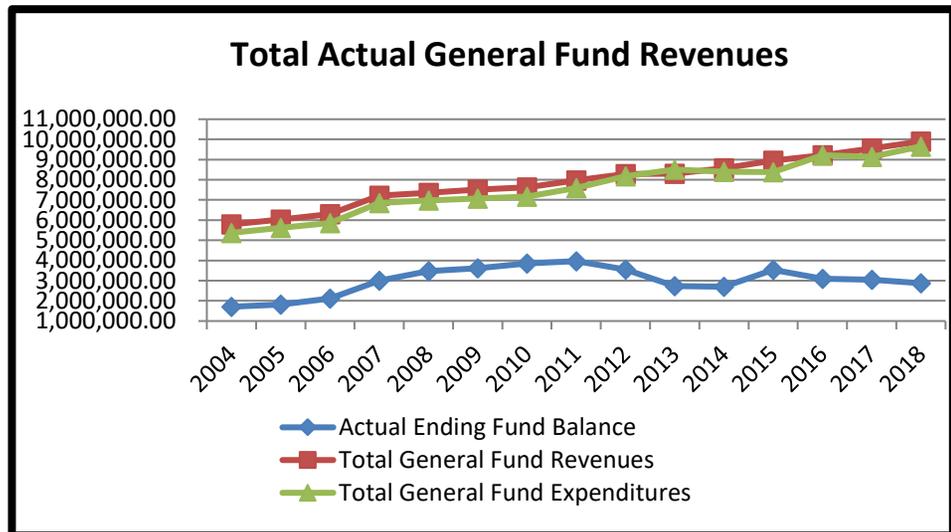
The *Carryover* is used to carry the General Fund over a four-month period of time where no substantial revenues are received. The carryover is used to pay employees and to pay the General Fund bills from July 1st until mid-November when the city expects the first property tax disbursement from Coos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

This budget includes an increase of 2.5% 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



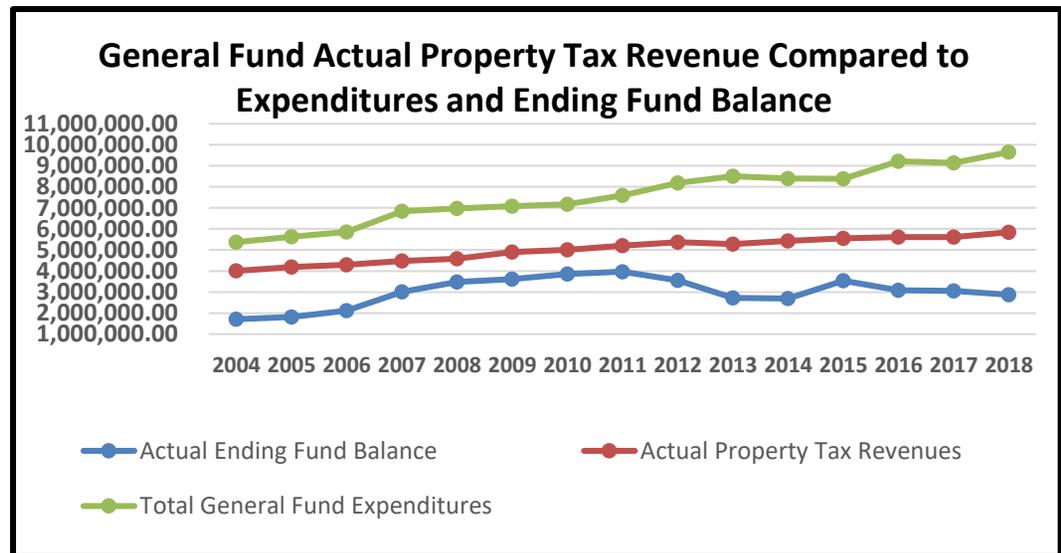
Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$2,560,000 beginning fund balance (Carryover). With the increase in building activity, it is evident the recession has ended; and our area is experiencing an improved economy.

General Fund Revenue resources are estimated to be:

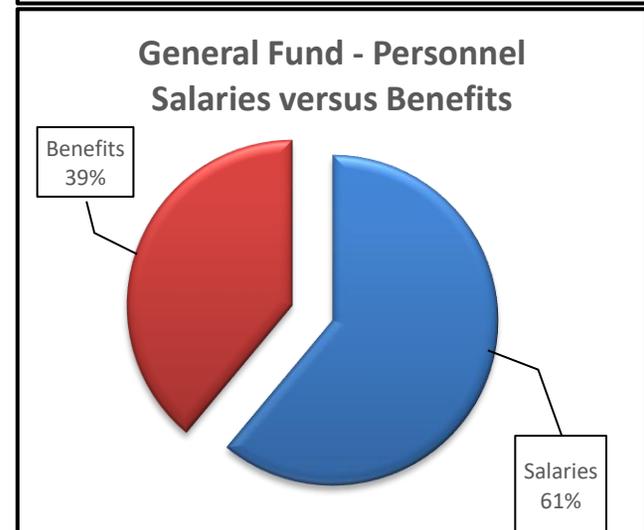
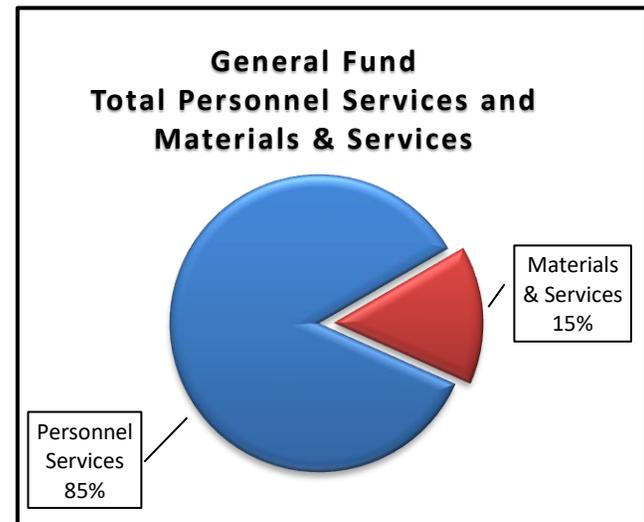
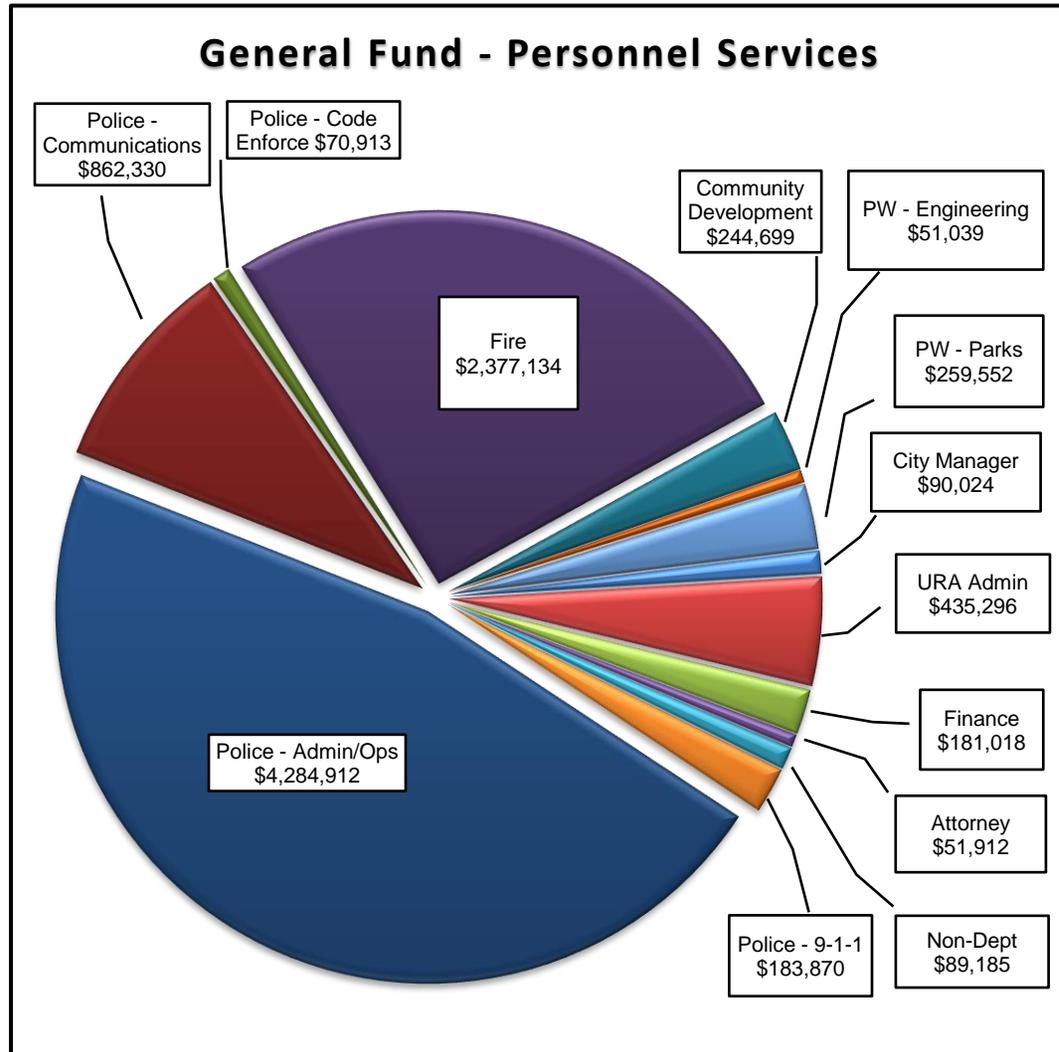
1. Property taxes	\$6,296,347
2. Franchise Fees	2,005,000
3. Licenses & Permits	166,675
4. Fines, Grants, & State Revenues	767,450
5. Use of Money & Property	118,500
6. Services & Repayments	888,869
7. Other Revenue	21,200
8. Du Jour Financing Repayment	1,465,033
Total (including carryover):	\$13,987,301

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 2.5% more than received during the FYE 2019 budget year. While past budgets reflected a 10% uncollectable, history has shown the uncollectable amount to be much lower. As such this year's proposed reflects a 5% uncollectable.

The chart to the right illustrates the slow growth and relative flattening of property tax revenue since 2004, which is the primary cause for lagging General Fund revenues.



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



Street Maintenance and Capital funds: Maintaining the city's street infrastructure is an ongoing concern. It is currently estimated in order to bring the city streets up to a "good" condition, it would cost at least \$25,000,000. Prior to this budget year, funding for the Streets Division capital project funds came from a combination of funds including: (1) the State gas tax; (2) interest from the city's Jurisdictional Exchange funds; (3) Oregon Department of Transportation; (4) a portion (2%) of the PP&L franchise fee revenue; and (5) funds received in the past from System Development Charges (SDC). 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. This year's budget also includes additional revenue dedicated to street maintenance from the Council's recently imposed Transportation User Fee (TUF).

In all, not counting URA funds, the proposed budget reflects \$3,911,659 in resources for use within Funds #2 (State Gas Tax Fund), #16 (Street Improvement Fund) and #39 (Jurisdictional Exchange Streets Reserve Fund) of which \$2,120,925 is proposed for street maintenance and capital projects. The remaining funds will be use in part to pay personnel as well as material and services costs related to maintaining and operating the city's gravel streets, street light infrastructure, signalized intersections, street signs, cross walks, drainage ditches, street sweeping, sanding when necessary, and vegetation management.

Wastewater Fund: The Wastewater Fund is able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes rate increase of approximately 6.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. This budget reflects the city's continued effort to complete state mandated capital improvements to the infrastructure at a cost of approximately \$81.4 million (today's dollars). To date, the City has undertaken a large number of planned capital improvement projects at a collective cost of \$33,313,234 and an additional \$2,670,666 of emergency projects. The proposed budget includes \$11,584,620 in loan and grant proceeds comprised of DEQ and State IFA loans to undertake identified projects in the wastewater Capital Improvement Plan (CIP).

Hotel/Motel Fund: The Hotel/Motel Fund includes an increase in revenue from raising the transient lodging tax from 7% to 9.5%. It also includes 70% of the newly imposed 2.5% increase to be provided to the Coos Bay – North Bend Visitor & Convention Bureau (VCB), and 50% of the base 7% tax received to increase the support as an effort to encourage continued tourism growth within our area and to operate and manage the Visitor Information Center (VIC).

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 FYE20. Currently, the fund has approximately \$540,000.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,465,033.

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

Respectfully submitted,

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

April 2, 2019

**CITY OF COOS BAY 2019-2020 BUDGET
Property Tax Levy Summary**

Table 4a	Actual 2016-17	Actual 2017-18	Budget Adopted 2018-19	Actual 2018-19	Budget Proposed 2019-20	Budget Adopted 2019-20
Assessed Value (less URA excess value)	904,689,559	940,033,254	958,127,045	968,120,241	987,482,646	987,482,646
General Fund Tax Imposed (within statutory limits)	5,757,716	5,982,654	6,097,808	6,161,408	6,338,259	6,338,259
Tax Rate (/1000, Gen Fund-Certified) **	6.3643	6.3643	6.3643	6.3643	6.3643	6.3643
Assessed Value	1,003,412,860	1,049,448,987	1,064,500,180	1,081,452,109	1,097,673,891	1,097,673,891
GO Bonds Tax Imposed - Certified	542,833	497,000	546,834	546,834	516,114	516,114
Tax Rate (/1000, GO Bonds-Certified) **	0.5410	0.4736	0.5137	0.5056	0.4702	0.4702
TOTAL PROPERTY TAX IMPOSED	6,300,549	6,479,654	6,644,642	6,708,242	6,854,373	6,854,373
Total City Tax Rate Per Thousand (before reduction)	6.9053	6.8379	6.8780	6.8699	6.8345	6.8345

CITY OF COOS BAY 2019-2020 BUDGET
General Fund Tax Levy Computations

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Budget Adopted 2018-19</u>	<u>Budget Proposed 2019-20</u>	<u>Budget Adopted 2019-20</u>
Carryover	3,089,494	2,997,938	2,822,947	2,560,000	2,560,000
Current Property Taxes	5,358,690	5,555,720	5,488,027	6,021,347	6,021,347
Delinquent Taxes	249,659	287,501	300,000	275,000	275,000
Non Property Tax Revenues	3,920,142	4,147,213	4,063,920	3,967,694	3,967,694
Du Jour Repayment	1,474,050	1,901,023	1,425,000	1,465,033	1,465,033
Coos Bay North Bend Water Board Project Loan	3,200,000	0	0	0	0
Total Revenues	<u>17,292,035</u>	<u>14,889,395</u>	<u>14,099,894</u>	<u>14,289,074</u>	<u>14,289,074</u>
Property Tax Revenue (within statutory limits)	5,757,716	5,982,654	6,097,808	6,338,259	6,338,259
Estimated Uncollectible (5%)	<u>(575,772)</u>	<u>(598,265)</u>	<u>(609,781)</u>	<u>(316,913)</u>	<u>(316,913)</u>
Net Property Tax Revenue	<u>5,181,944</u>	<u>5,384,388</u>	<u>5,488,027</u>	<u>6,021,347</u>	<u>6,021,347</u>
Actual Current Property Tax more/(less) than estimated	<u>176,745</u>	<u>171,332</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF COOS BAY 2019-2020 BUDGET
General Obligation Bonds Tax Levy Computations

	Actual 2016-17	Actual 2017-18	Budget Adopted 2018-19	Budget Proposed 2019-20	Budget Adopted 2019-20
Carryover	342,037	381,740	381,741	425,000	425,000
Current Property Taxes	501,715	462,826	492,151	488,950	488,950
Delinquent Taxes	23,880	27,120	20,000	20,000	20,000
Non Property Tax Revenues	6,058	9,872	5,000	3,000	3,000
Total Revenues	873,690	881,559	898,892	936,950	936,950
Total Bonded Debt	491,950	489,750	492,150	488,950	488,950
Uncollectible	54,517	7,250	48,833	27,164	27,164
Taxes Necessary to Balance Budget	546,467	497,000	540,983	516,114	516,114
Tax Levy (imposed)	542,833	497,000	546,834	516,114	516,114
Less Uncollectible (5%)	54,283	49,700	54,683	27,164	27,164
Taxes Necessary to Balance Budget (anticipated)	488,550	447,300	492,151	488,950	488,950
Total Revenues less Bonded Debt equals Carryover	381,740	391,809	406,742	448,000	448,000

CITY OF COOS BAY 2019-2020 BUDGET
Transfers

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
to State Gas Fund	0	327,778
to Revenue Bond Fund	0	61,800
to Fire Equipment Reserve Fund	0	22,604
to Major Capital Fund	0	25,000
to Technology Fund	0	5,000
to Rainy Day Fund	0	64,200
STATE GAS TAX FUND		
from General Fund	327,778	0
to Street Improvement Fund	0	620,039
to Technology Reserve Fund	0	12,000
WASTEWATER FUND		
to Revenue Bond Fund	0	1,099,054
to Wastewater Improvement Fund	0	2,081,972
to Technology Reserve Fund	0	25,000
REVENUE BOND FUND		
from General Fund	0	0
from Wastewater Fund	1,099,054	0
STREET IMPROVEMENT FUND		
from State Gas Tax Fund	620,039	0
PARKS IMPROVEMENT FUND		
from Major Capital Fund	40,000	0
FIRE EQUIPMENT RESERVE FUND		
from General Fund	22,604	0
WASTEWATER IMPROVEMENT FUND		
from Wastewater Fund	2,081,972	0
MAJOR CAPITAL RESERVE FUND		
from General Fund	25,000	0
to Parks Improvement Fund	0	40,000
to Technology Reserve Fund	0	30,000
TECHNOLOGY RESERVE FUND		
from General Fund	5,000	0
from State Gas Fund	12,000	0
from Wastewater Fund	25,000	0
from Major Capital Fund	30,000	0
to County-wide CAD Reserve Fund	0	5,400
COUNTY-WIDE CAD CORE RESERVE FUND		
from Technology Reserve Fund	5,400	0
RAINY DAY FUND		
from General Fund	64,200	0
TOTAL TRANSFERS IN & OUT	<u>4,358,047</u>	<u>4,419,847</u>

**CITY OF COOS BAY 2019-2020 BUDGET
Summary of Resources - By Fund Type**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19		Proposed 2019-20	Committee Approved 2019-20
OPERATING FUNDS RESOURCES					
17,292,035	14,889,395	14,099,894	General Fund	14,289,074	14,289,074
1,718,758	1,769,641	1,823,000	State Gas Tax Fund	1,829,778	1,829,778
9,642,252	16,442,348	9,598,108	Wastewater Fund	9,393,126	9,393,126
906,955	1,012,941	754,000	Hotel/Motel Tax Fund	1,271,000	1,271,000
1,988,318	2,100,762	1,783,300	Library Fund	2,180,800	2,180,800
953,305	1,143,216	974,198	Library ESO Fund	848,871	848,871
502,810	612,851	531,950	Building Codes Fund	705,800	705,800
253,365	222,393	226,093	9-1-1 Tax Fund	224,710	224,710
33,257,797	38,193,547	29,790,543	Total Operating Fund Resources	30,743,158	30,743,158
DEBT SERVICE FUNDS RESOURCES					
873,690	881,559	898,892	General Obligation Redemption Fund	936,950	936,950
5,572,510	6,331,987	15,004,006	Revenue Bond Fund	6,414,124	6,414,124
6,446,200	7,213,546	15,902,898	Total Debt Service Funds Resources	7,351,074	7,351,074
CAPITAL IMPROVEMENT FUNDS RESOURCES					
147,907	157,532	148,000	Special Improvement Fund	173,000	173,000
654,830	1,440,244	1,273,845	Street Improvement Fund	2,182,039	2,182,039
278,481	449,443	393,050	Parks Improvement Fund	441,150	441,150
60,176	72,004	130,850	Bicycle/Pedestrian Path Construction Fund	2,017,200	2,017,200
14,912	15,170	15,417	Transportation SDC Fund	15,795	15,795
251,617	255,964	260,151	Wastewater SDC Fund	266,965	266,965
19,377	19,712	20,035	Stormwater SDC Fund	20,475	20,475
15,095,358	21,663,086	13,509,817	Wastewater Improvement Fund	11,584,620	11,584,620
16,522,658	24,073,155	15,751,165	Total Capital Improvement Funds Resources	16,701,244	16,701,244
RESERVE FUNDS RESOURCES					
219,221	223,008	229,008	Fire Equipment Reserve Fund	23,304	23,304
1,361,862	1,194,125	980,642	Major Capital Reserve Fund	893,000	893,000
4,904,704	4,968,434	5,011,722	Jurisdictional Exchange Reserve Fund	5,027,620	5,027,620
234,434	251,471	221,500	Technology Reserve Fund	190,000	190,000
55,683	54,641	44,376	County-wide CAD Core Reserve Fund	53,126	53,126
666,511	755,132	855,956	Rainy Day Reserve Fund	619,200	619,200
7,442,414	7,446,811	7,343,204	Total Reserve Funds Resources	6,806,250	6,806,250
63,669,070	76,927,059	68,787,810	TOTAL RESOURCES - ALL FUNDS	61,601,726	61,601,726

**CITY OF COOS BAY 2019-2020 BUDGET
Summary of Expenditures - By Fund Type**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19		Proposed 2019-20	Committee Approved 2019-20
OPERATING FUNDS EXPENDITURES					
17,292,035	14,889,395	14,099,894	General Fund	14,289,073	14,289,073
1,718,758	1,769,641	1,823,000	State Gas Tax Fund	1,829,778	1,829,778
9,642,252	16,442,348	9,598,108	Wastewater Fund	9,393,126	9,393,126
906,955	1,012,941	754,000	Hotel/Motel Tax Fund	1,271,000	1,271,000
1,988,318	2,100,762	1,783,300	Library Fund	2,180,800	2,180,800
953,305	1,143,216	974,198	Library ESO Fund	848,871	848,871
502,810	612,851	531,950	Building Codes Fund	705,800	705,800
253,365	222,393	226,093	9-1-1 Tax Fund	224,710	224,710
33,257,797	38,193,547	29,790,543	Total Operating Funds Expenditures	30,743,158	30,743,158
DEBT SERVICE FUNDS EXPENDITURES					
873,690	881,559	898,892	General Obligation Redemption Fund	936,950	936,950
5,572,510	6,331,987	15,004,006	Revenue Bond Fund	6,414,124	6,414,124
6,446,200	7,213,546	15,902,898	Total Debt Service Funds Expenditures	7,351,074	7,351,074
CAPITAL IMPROVEMENT FUNDS EXPENDITURES					
147,907	157,532	148,000	Special Improvement Fund	173,000	173,000
654,830	1,440,244	1,273,845	Street Improvement Fund	2,182,039	2,182,039
278,481	449,443	393,050	Parks Improvement Fund	441,150	441,150
60,176	72,004	130,850	Bicycle/Pedestrian Path Construction Fund	2,017,200	2,017,200
14,912	15,170	15,417	Transportation SDC Fund	15,795	15,795
251,617	255,964	260,151	Wastewater SDC Fund	266,965	266,965
19,377	19,712	20,035	Stormwater SDC Fund	20,475	20,475
15,095,358	21,663,086	13,509,817	Wastewater Improvement Fund	11,584,620	11,584,620
16,522,658	24,073,155	15,751,165	Total Capital Improvement Funds Expenditures	16,701,244	16,701,244
RESERVE FUNDS EXPENDITURES					
219,221	223,008	229,008	Fire Equipment Reserve Fund	23,304	23,304
1,361,862	1,194,125	980,642	Major Capital Reserve Fund	893,000	893,000
4,904,704	4,968,434	5,011,722	Jurisdictional Exchange Reserve Fund	5,027,620	5,027,620
234,434	251,471	221,500	Technology Reserve Fund	190,000	190,000
55,683	54,641	44,376	County-wide CAD Core Reserve Fund	53,126	53,126
666,511	755,132	855,956	Rainy Day Reserve Fund	619,200	619,200
7,442,414	7,446,811	7,343,204	Total Reserve Funds Expenditures	6,806,250	6,806,250
63,669,070	76,927,059	68,787,810	TOTAL EXPENDITURES - ALL FUNDS	61,601,726	61,601,726

**CITY OF COOS BAY 2019-2020 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>		<u>Budget Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
3,089,494	2,997,938	2,822,947	Carryover	2,560,000	2,560,000
5,608,349	5,843,221	5,788,027	Property Taxes (Current + Delinquent)	6,296,347	6,296,347
2,106,304	2,062,102	2,104,000	Franchise Taxes	2,005,000	2,005,000
141,931	159,882	160,462	Licenses & Permits	166,675	166,675
619,449	753,635	738,700	Fines, Grants & State Revenues	767,450	767,450
121,766	138,601	114,000	Use of Money & Property	118,500	118,500
850,676	893,069	864,125	Services and Repayments	888,869	888,869
80,016	139,924	82,633	Other Revenue	21,200	21,200
1,474,050	1,901,023	1,425,000	Du Jour Financing Repayment	1,465,033	1,465,033
<u>3,200,000</u>	<u>0</u>	<u>0</u>	CBNBWB Water Project Loan	<u>0</u>	<u>0</u>
<u>17,292,035</u>	<u>14,889,395</u>	<u>14,099,894</u>	TOTAL GENERAL FUND RESOURCES	<u>14,289,074</u>	<u>14,289,074</u>

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Acct. No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
3,089,494	2,997,938	2,822,947	01-000-300-0100	CARRYOVER		
				Carryover - Unassigned	2,560,000	2,560,000
<u>3,089,494</u>	<u>2,997,938</u>	<u>2,822,947</u>		Total Carryover	<u>2,560,000</u>	<u>2,560,000</u>
PROPERTY TAXES						
5,358,690	5,555,720	5,488,027	01-000-310-0100	Current Property Taxes	6,021,347	6,021,347
249,659	287,501	300,000	01-000-310-0200	Delinquent Property Taxes	275,000	275,000
<u>5,608,349</u>	<u>5,843,221</u>	<u>5,788,027</u>		Total Property Taxes	<u>6,296,347</u>	<u>6,296,347</u>
FRANCHISE FEES						
1,573,976	1,539,541	1,573,000	01-000-320-0100	Electricity	1,475,000	1,475,000
169,070	170,778	169,000	01-000-320-0200	Cable TV	170,000	170,000
169,292	176,698	170,000	01-000-320-0300	Solid Waste	175,000	175,000
122,968	106,139	122,000	01-000-320-0400	Telephone	115,000	115,000
70,998	68,947	70,000	01-000-320-0500	Natural Gas	70,000	70,000
<u>2,106,304</u>	<u>2,062,102</u>	<u>2,104,000</u>		Total Franchise Taxes	<u>2,005,000</u>	<u>2,005,000</u>
LICENSES AND PERMITS						
93,059	98,069	93,002	01-000-330-0100	Business Licenses	98,000	98,000
1,444	2,482	0	01-000-330-0101	Business Licenses Late Fees	1,000	1,000
2,103	3,066	1,800	01-000-330-0200	Liquor License Applications	2,000	2,000
2,340	2,103	2,000	01-000-330-0300	Card Table Licenses, Permits & Fees	2,000	2,000
0	5,440	15,000	01-000-330-0650	Contracted Plan Check Fees	15,000	15,000
35,583	40,157	40,000	01-000-330-1300	Planning Fees	40,000	40,000
6,743	7,884	8,000	01-000-330-1500	Other Permits	8,000	8,000
660	680	660	01-000-330-2500	Seafood Market	675	675
<u>141,931</u>	<u>159,882</u>	<u>160,462</u>		Total Licenses and Permits	<u>166,675</u>	<u>166,675</u>
FINES, GRANTS & STATE RESOURCES						
66,699	70,815	65,000	01-000-340-0100	Court Fines	70,000	70,000
3,405	832	1,300	01-000-340-0200	Parking Fines	750	750
0	0	30,000	01-000-340-0300	State Grants	0	0
14,500	14,500	14,500	01-000-340-0301	State Marine Board Grant	14,500	14,500
616	0	20,000	01-000-340-0303	FEMA Grant	0	0
0	11,946	0	01-000-340-0317	Federal Grant	0	0
11,242	17,213	16,000	01-000-340-0320	Private Grants/Donations	10,000	10,000

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Acct. No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
5,950	0	20,000	01-000-340-0322	Fire Federal Grants	0	0
14,852	12,592	22,000	01-000-340-0323	Police Grants	75,000	75,000
51,078	0	0	01-000-340-0324	Police Federal Grants	0	0
1,284	0	500	01-000-340-0325	Bulletproof Vest Grant	500	500
21,015	20,509	21,000	01-000-340-0400	Cigarette Tax	20,000	20,000
253,843	264,896	258,000	01-000-340-0500	Liquor Tax	300,000	300,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200	1,200
157,451	161,773	157,000	01-000-340-0700	State Revenue Sharing	162,000	162,000
1,580	80,800	50,000	01-000-340-0750	State Miscellaneous Revenue (MJ)	0	0
0	80,800	50,000	01-000-340-0751	SCINT State Revenue (MJ)	0	0
0	0	0	01-000-340-0752	Local Miscellaneous Revenue (MJ)	100,000	100,000
3,000	3,000	3,000	01-000-340-0800	CB NB Visitors & Conventions Bureau	3,000	3,000
8,020	9,765	7,200	01-000-340-0900	DUII Impact Panel Class Fees	8,000	8,000
3,713	2,994	2,000	01-000-340-1000	Range User Fees	2,500	2,500
619,449	753,635	738,700		Total Fines, Grants & State Resources	767,450	767,450
USE OF MONEY AND PROPERTY						
36,441	56,630	40,000	01-000-350-0100	Interest	47,000	47,000
39,226	44,365	37,000	01-000-350-0700	Moorage Fees	42,500	42,500
1,743	1,570	0	01-000-350-3000	Moorage Fees Late Fees	1,200	1,200
44,355	36,036	37,000	01-000-350-1200	Property Rental	27,800	27,800
121,766	138,601	114,000		Total Use of Money and Property	118,500	118,500
SERVICES AND REPAYMENTS						
3,975	4,643	3,000	01-000-360-0100	Copies	3,500	3,500
18,315	16,020	18,000	01-000-360-0200	Lien Search Fees	16,000	16,000
140,730	187,245	134,390	01-000-360-0300	Police Services	136,224	136,224
735	1,015	300	01-000-360-0500	Alarm Permits & Fees	1,000	1,000
14,776	15,103	15,650	01-000-360-0525	Jordon Cove Energy Project	15,637	15,637
19,630	20,042	20,271	01-000-360-0575	GMA Garnet (formerly Oregon Resources)	21,089	21,089
53,042	53,762	54,837	01-000-360-0600	Fire Protection Bunker Hill	55,936	55,936
52,345	54,996	56,097	01-000-360-0700	Fire Protection Timber Park	57,185	57,185
100,559	108,674	110,847	01-000-360-0900	Fire Protection Libby Rural	112,922	112,922
650	1,835	0	01-000-360-1000	Fire Services - Reimbursements	0	0
660	3,802	500	01-000-360-1100	Police Services - Reimbursements	500	500
1,713	857	500	01-000-360-1300	Public Records Requests	500	500

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Acct. No.		Budget Officer Proposed 2019-20	Committee Approved 2019-20
				SERVICES AND REPAYMENTS (continued)		
424,182	425,074	449,733	01-000-360-2000	Urban Renewal Agency Management	468,376	468,376
15,733	0	0	01-000-370-0100	Bancroft Principal Payments	0	0
3,632	0	0	01-000-370-0700	Loan Repayment District 99 - Misc	0	0
850,676	893,069	864,125		Total Services and Repayments	888,869	888,869
				OTHER RESOURCES		
31,886	59,002	10,000	01-000-380-0100	Miscellaneous Revenue	10,000	10,000
0	757	800	01-000-380-0101	Misc Revenue Online Service Fees	1,000	1,000
(10)	1	0	01-000-380-0200	Cash Short/Over	0	0
17,121	15,983	10,000	01-000-380-0300	State Emergency Response	10,000	10,000
220	53	200	01-000-380-0400	Witness Fees	200	200
0	32,385	0	01-000-380-0500	Property Sales	0	0
0	944	0	01-000-390-1500	Fire Proceeds	0	0
30,799	30,800	61,633	01-000-390-1600	From Jurisdictional Exchange Loan	0	0
80,016	139,924	82,633		Total Other Revenue	21,200	21,200
				OTHER FINANCING SOURCES		
1,474,050	1,901,023	1,425,000	01-000-390-0600	URA Du Jour Financing (repayment)	1,465,033	1,465,033
3,200,000	0	0	01-000-390-0700	CB/NB WB Loan Proceeds	0	0
4,674,050	1,901,023	1,425,000		Total Other Financing Sources	1,465,033	1,465,033
17,292,035	14,889,395	14,099,894		TOTAL GENERAL FUND RESOURCES	14,289,074	14,289,074

**CITY OF COOS BAY 2019-2020 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Department</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
GENERAL GOVERNMENT						
92,758	93,293	100,200	100	City Council	94,850	94,850
118,638	113,514	127,150	120	City Manager	104,724	104,724
416,676	389,913	449,733	121	URA Administration	468,302	468,302
203,905	200,763	217,313	130	Finance	224,766	224,766
56,044	53,965	69,133	140	City Attorney	58,012	58,012
140,732	138,507	154,500	170	City Hall	146,500	146,500
22,879	28,500	31,000	180	Community Contributions	29,800	29,800
240,380	277,521	318,589	190	Non-Departmental	297,313	307,313
4,950,595	5,238,815	3,857,285	195	Other Financing Uses & Expenditures	3,576,954	3,515,154
<u>6,242,607</u>	<u>6,534,790</u>	<u>5,324,903</u>		Total General Government	<u>5,001,221</u>	<u>4,949,421</u>
Public Safety						
3,701,927	4,012,307	4,358,490	240	Police Operations & Administration	4,652,412	4,677,412
772,628	806,321	762,965	242	Police Communication	923,580	923,580
38,105	49,078	98,129	243	Codes Enforcement	84,351	84,351
<u>4,512,660</u>	<u>4,867,707</u>	<u>5,219,584</u>		Sub-total Police	<u>5,660,343</u>	<u>5,685,343</u>
2,477,896	2,630,976	2,627,430	261	Fire Department	2,670,434	2,697,234
<u>6,990,556</u>	<u>7,498,683</u>	<u>7,847,014</u>		Total Public Safety	<u>8,330,777</u>	<u>8,382,577</u>
Public Works & Community Development						
314,449	240,643	261,874	301	Planning	298,028	298,028
93,303	67,567	77,569	305	Engineering	70,460	70,460
453,967	547,712	588,534	306	Parks	588,588	588,588
3,197,153	0	0	313	Coos Bay North Bend Water Board Loan	0	0
<u>4,058,872</u>	<u>855,922</u>	<u>927,977</u>		Total Public Works & Community Dev	<u>957,076</u>	<u>957,076</u>
<u>17,292,035</u>	<u>14,889,395</u>	<u>14,099,894</u>		TOTAL GENERAL FUND EXPENDITURES	<u>14,289,074</u>	<u>14,289,074</u>

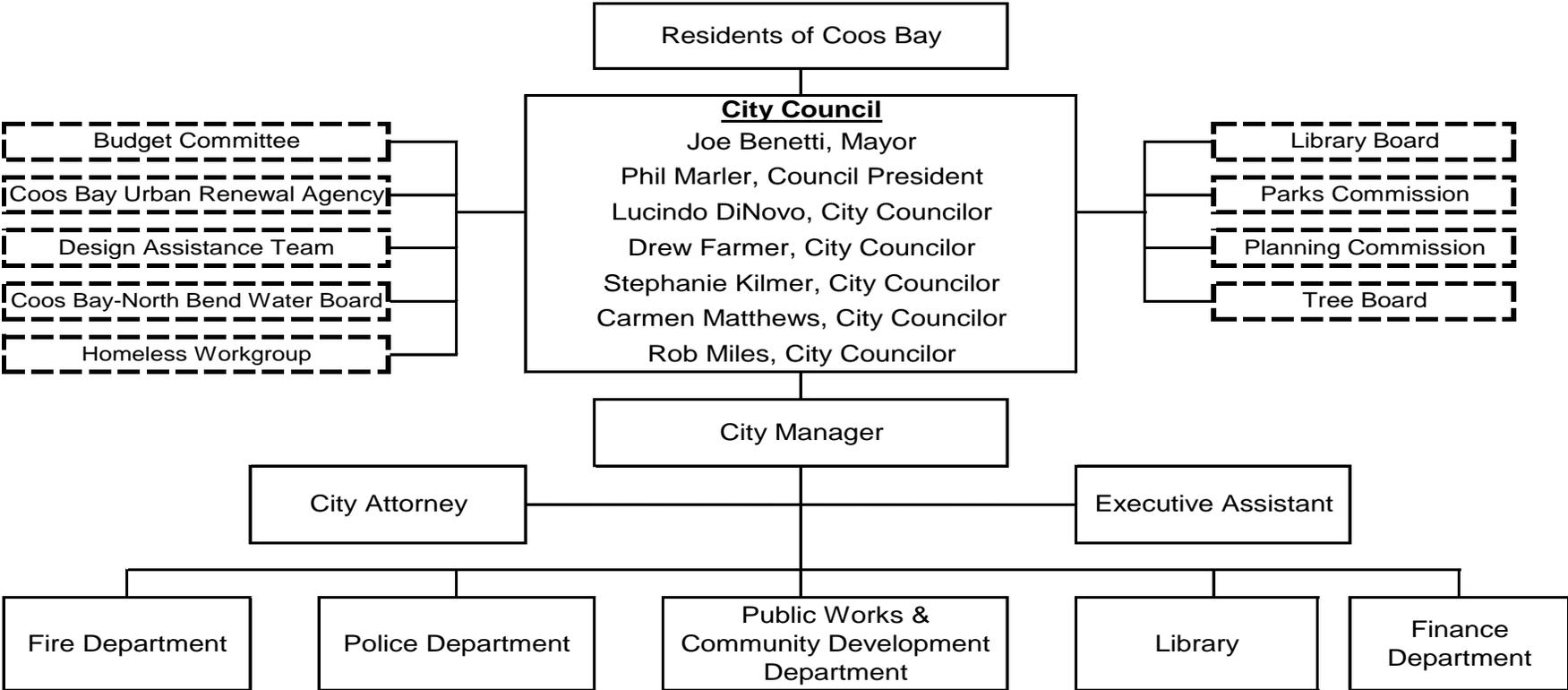
CITY COUNCIL

Program Description

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

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

City Council Organizational Chart



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL DEPARTMENT 100

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
				MATERIALS AND SERVICES		
14,492	11,933	15,000	01-100-520-2001	Meetings, Travel & Memberships	12,000	12,000
12,078	11,829	14,000	01-100-520-2002	Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	13,000	13,000
10,010	4,565	7,000	01-100-520-2105	Advertising	5,000	5,000
0	20,400	14,500	01-100-520-2108	Contractual	26,300	26,300
1,558	4,575	5,000	01-100-520-2109	Labor Negotiations	5,000	5,000
39,575	13,661	17,000	01-100-520-2113	Audit Fees	14,000	14,000
541	501	1,500	01-100-520-2122	Duplicating	750	750
2,678	5,066	2,000	01-100-520-2205	Office Supplies	2,000	2,000
18	0	300	01-100-520-2206	Postage	300	300
900	363	5,000	01-100-520-2421	Employee/Volunteer Recognition	1,000	1,000
10,910	20,400	15,500	01-100-520-2422	Economic Development (SCDC)	15,000	15,000
0	0	3,400	01-100-520-2423	Government Channel	500	500
92,758	93,293	100,200		Total Materials and Services	94,850	94,850
92,758	93,293	100,200		TOTAL CITY COUNCIL	94,850	94,850

CITY MANAGER'S OFFICE

Department Description

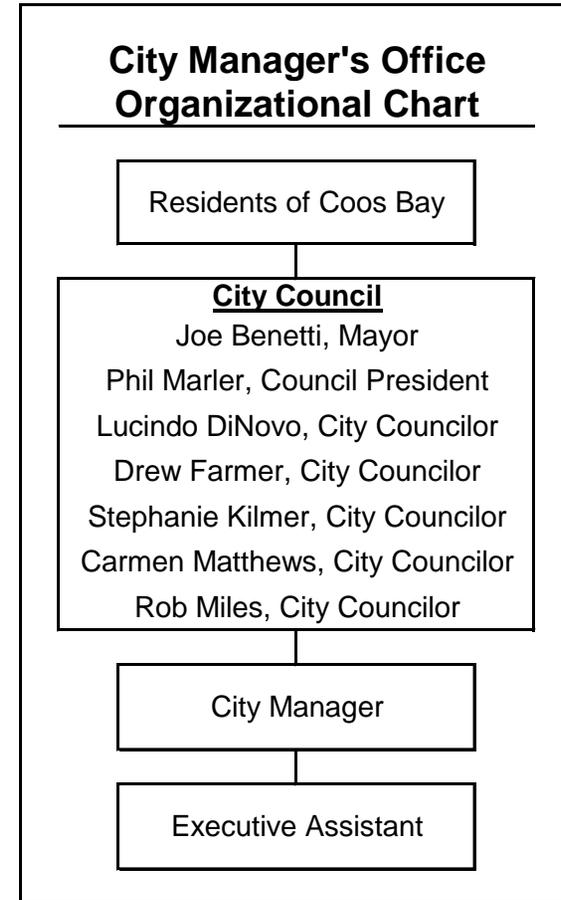
The City Manager's Office provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The department is also responsible for personnel administration, managing the annual budget, oversee the City'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 23% 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: 0.72 employees.



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY MANAGER DEPARTMENT 120

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
73,699	69,924	75,030	01-120-510-1001	Salaries and Car Allowance	58,171	58,171
16,989	18,919	19,026	01-120-510-1003	P.E.R.S.	17,798	17,798
4,862	4,686	5,405	01-120-510-1004	Social Security	4,464	4,464
10,943	9,693	11,242	01-120-510-1005	Employee Insurance	9,209	9,209
0	0	190	01-120-510-1006	Unemployment	163	163
178	193	257	01-120-510-1007	Workers' Compensation	219	219
106,671	103,414	111,150		Total Personnel Services	90,024	90,024
MATERIALS AND SERVICES						
8,685	5,402	7,500	01-120-520-2001	Meetings, Travel & Memberships	7,000	7,000
0	0	4,500	01-120-520-2005	Training	2,500	2,500
0	1,535	0	01-120-520-2108	Contractual	1,600	1,600
681	805	1,400	01-120-520-2122	Duplicating	1,000	1,000
2,577	2,316	2,500	01-120-520-2205	Office Supplies	2,500	2,500
24	41	100	01-120-520-2206	Postage	100	100
11,967	10,100	16,000		Total Materials and Services	14,700	14,700
118,638	113,514	127,150		TOTAL CITY MANAGER	104,724	104,724

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

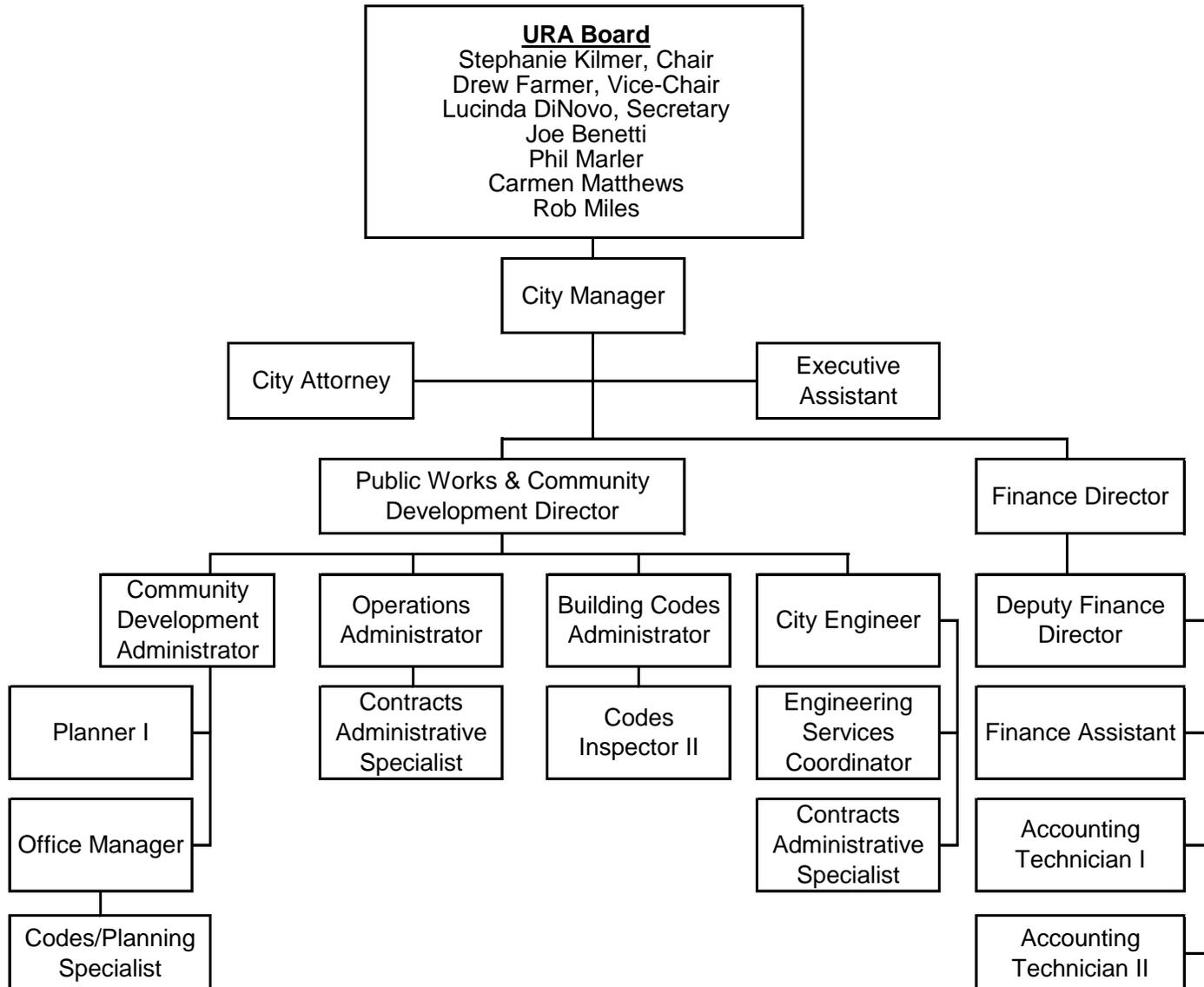
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the façade improvement and business grant programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 22% City Manager, 10% Executive Assistant, 11% City Attorney, 15% Finance Director, 10% Deputy Finance Director, 7% Finance Assistant, 12% Accounting Technician II, 12% Accounting Technician I, 25% Public Works & Community Development Director, 50% Community Development Administrator, 35% Planner I, 2% Office Manager, 2% Codes/Planning Specialist, 10% Building Codes Administrator, 10% Codes Inspector II, 5% Engineer; 10% Contracts Administrative Specialist, 5% Engineering Services Coordinator, 38% Operations Administrator, and 20% PW Contracts Administrative 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 B & C at the end of this budget. Approximate FTE allocation: 3.11 Employees.

Coos Bay Urban Renewal Agency Organizational Chart



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION DEPARTMENT 121

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
273,967	252,270	274,378	01-121-510-1001	Salaries	276,403	276,403
0	36	929	01-121-510-1002	Overtime	1,151	1,151
47,782	53,846	57,916	01-121-510-1003	P.E.R.S.	70,067	70,067
20,198	18,623	21,533	01-121-510-1004	Social Security	21,358	21,358
39,588	38,960	49,244	01-121-510-1005	Employee Insurance	59,088	59,088
3,540	0	3,949	01-121-510-1006	Unemployment	1,332	1,332
4,545	5,110	7,179	01-121-510-1007	Workers' Compensation	5,823	5,823
389,621	368,844	415,128		Total Personnel Services	435,222	435,222
MATERIALS AND SERVICES						
5,742	650	6,250	01-121-520-2001	Meetings, Travel & Memberships	6,000	6,000
537	825	200	01-121-520-2003	Publications	200	200
11	0	30	01-121-520-2102	Telephone	30	30
1,106	440	500	01-121-520-2108	Contractual	500	500
5,317	7,610	8,000	01-121-520-2113	Audit	8,000	8,000
13,569	10,657	17,000	01-121-520-2120	Insurance	16,000	16,000
399	550	750	01-121-520-2122	Duplicating	750	750
0	0	300	01-121-520-2123	Printing	250	250
369	333	700	01-121-520-2205	Office Supplies	500	500
0	0	175	01-121-520-2206	Postage	150	150
5	5	200	01-121-520-2209	Document Recording	200	200
0	0	500	01-121-520-2216	Small Equipment	500	500
27,055	21,069	34,605		Total Materials and Services	33,080	33,080
416,676	389,913	449,733		TOTAL URBAN RENEWAL ADMINISTRATION	468,302	468,302

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.

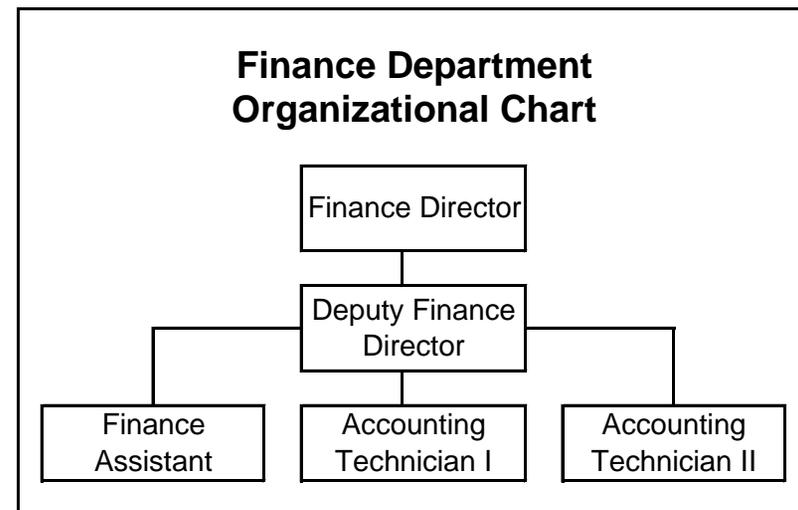
Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel 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, 7% Finance Director, 45% Deputy Finance Director, 59% Finance Assistant, 23% Accounting Technician II, and 22% Accounting Technician I.

Accountant's salary and associated benefits. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 1.83 employees.



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
101,457	101,476	85,676	01-130-510-1001	Salaries	113,620	113,620
0	90	978	01-130-510-1002	Overtime	1,052	1,052
19,231	17,777	29,835	01-130-510-1003	P.E.R.S.	25,120	25,120
7,522	7,567	9,046	01-130-510-1004	Social Security	8,764	8,764
23,844	22,628	34,135	01-130-510-1005	Employee Insurance	30,398	30,398
0	0	8,600	01-130-510-1006	Unemployment	1,550	1,550
240	289	443	01-130-510-1007	Workers' Compensation	462	462
152,294	149,828	168,713		Total Personnel Services	180,966	180,966
MATERIALS AND SERVICES						
4,874	4,449	3,000	01-130-520-2001	Meetings, Travel & Memberships	3,500	3,500
7,083	9,743	5,500	01-130-520-2005	Training	10,000	10,000
29,618	27,598	30,000	01-130-520-2108	Contractual	22,000	22,000
1,811	2,160	2,600	01-130-520-2122	Duplicating/Data Processing Supplies	2,500	2,500
1,754	479	2,200	01-130-520-2123	Printing	500	500
3,635	2,310	2,000	01-130-520-2205	Office Supplies	2,000	2,000
2,762	1,134	2,800	01-130-520-2206	Postage	1,200	1,200
0	(349)	0	01-130-520-2208	Miscellaneous	100	100
73	437	500	01-130-520-2209	Document Recording	500	500
0	2,975	0	01-130-520-2216	Small Equipment	1,500	1,500
51,611	50,935	48,600		Total Materials and Services	43,800	43,800
203,905	200,763	217,313		TOTAL FINANCE DEPARTMENT	224,766	224,766

CITY ATTORNEY

Program Description

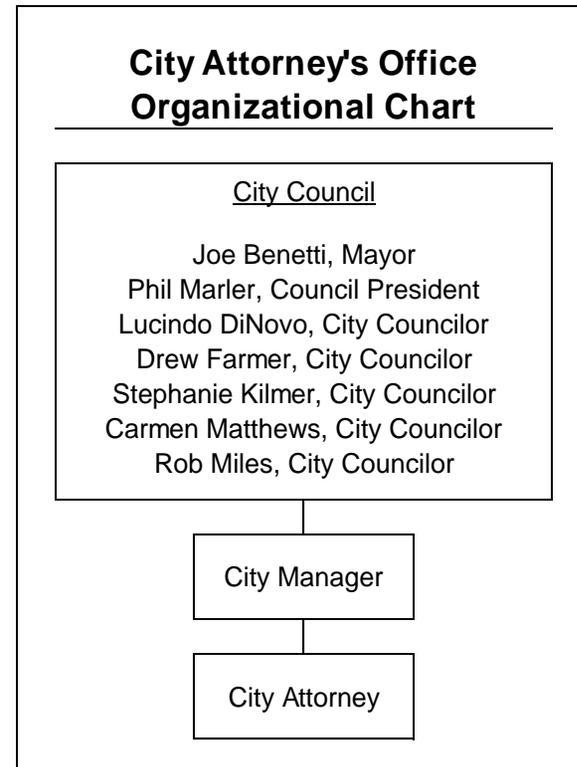
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and he represents the City in legal proceedings in which it may have an interest. The City Attorney attends the City Council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

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 33% 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: 0.33 Employee



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY DEPARTMENT 140

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
35,741	32,179	33,145	01-140-510-1001	Salaries	31,821	31,821
8,316	8,733	8,926	01-140-510-1003	P.E.R.S.	9,705	9,705
2,593	2,330	2,536	01-140-510-1004	Social Security	2,435	2,435
7,334	7,595	8,168	01-140-510-1005	Employee Insurance	7,794	7,794
0	0	37	01-140-510-1006	Unemployment	35	35
69	83	121	01-140-510-1007	Worker's Compensation	122	122
<u>54,055</u>	<u>50,920</u>	<u>52,933</u>		Total Personnel Services	<u>51,912</u>	<u>51,912</u>
MATERIALS AND SERVICES						
1,238	0	600	01-140-520-2001	Meetings, Travel & Memberships	500	500
0	1,155	300	01-140-520-2003	Publications	500	500
751	1,890	15,200	01-140-520-2114	Special Counsel	5,000	5,000
0	0	100	01-140-520-2205	Office Supplies	100	100
<u>1,990</u>	<u>3,045</u>	<u>16,200</u>		Total Materials and Services	<u>6,100</u>	<u>6,100</u>
<u>56,044</u>	<u>53,965</u>	<u>69,133</u>		TOTAL CITY ATTORNEY	<u>58,012</u>	<u>58,012</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 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL DEPARTMENT 170

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
MATERIALS AND SERVICES						
65,675	64,963	67,000	01-170-520-2101	Utilities	65,000	65,000
22,343	19,034	24,000	01-170-520-2102	Telephone	20,000	20,000
37,548	35,463	40,000	01-170-520-2108	Contractual	43,000	43,000
3,003	3,437	3,500	01-170-520-2225	Janitorial Supplies	3,500	3,500
12,163	15,609	20,000	01-170-520-2309	Building & Grounds Maintenance	15,000	15,000
140,732	138,507	154,500		Total Materials and Services	146,500	146,500
140,732	138,507	154,500		TOTAL CITY HALL	146,500	146,500

COMMUNITY CONTRIBUTIONS

Program Description

The Community Contributions Department sets aside expenditures approved by Council to support various community groups. Over the past ten years, the amount provided to community groups has averaged 29% of the total State Revenue Sharing funds received from the State of Oregon.

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

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

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS DEPARTMENT 180

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
MATERIALS AND SERVICES						
0	0	2,000	01-180-520-2407	Coos Cares	5,000	5,000
0	1,000	0	01-180-520-2409	Alternative Youth Activities	0	0
0	2,500	0	01-180-520-2410	Coos History Museum	0	0
0	2,000	1,500	01-180-520-2411	Bay Area Hospital Kids' HOPE Center	3,000	3,000
0	0	2,500	01-180-520-2412	Coos Bay Area Habitat for Humanity (CBHFH)	0	0
10,000	10,000	10,000	01-180-520-2416	SWOYA Boys and Girls Club (contract)	10,000	10,000
5,000	2,000	2,000	01-180-520-2418	T.H.E. House (Temporary Help in Emergency)	0	0
4,000	3,000	7,000	01-180-520-2420	Coos County Area Transit Service District (CCAT)	0	0
0	1,000	0	01-180-520-2423	Oregon Children's Foundation, SMART	0	0
2,236	2,000	2,000	01-180-520-2424	Bob Belloni Ranch, Inc.	0	0
1,643	1,500	1,500	01-180-520-2425	Mental Health Association SW OR (Shama House)	1,800	1,800
0	3,500	2,500	01-180-520-2430	Southwestern Oregon Veterans Outreach (SOVO)	0	0
0	0	0	01-180-520-2436	Coos County Habitat for Humanity	10,000	10,000
22,879	28,500	31,000		Total Materials and Services	29,800	29,800
22,879	28,500	31,000		TOTAL COMMUNITY CONTRIBUTIONS	29,800	29,800

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.

<u>Grants requests received from</u>	<u>Requests</u>
Bay Area Hospital Kids' HOPE Center	3,000
Coos Cares	5,000
Coos County Habitat for Humanity	10,000
Mental Health Association of SW OR	1,800
Total	19,800

NON-DEPARTMENTAL

Program Description

The Non-Departmental budget accounts for expenditures to provide centralized services to several of the General Fund departments, such as GIS Coordinator and Mechanic's salary and associated benefit costs, internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, 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 department provides the ability, over time, to observe cost trends to better manage and evaluate management activity. It also enhances the ability to distribute costs equitably among the various funds.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 18% of GIS Coordinator salary and 72% of the Mechanic's and associated benefits. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximately FTE by allocation: 0.90 employee

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON DEPARTMENTAL DEPARTMENT 190

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
38,815	39,590	40,547	01-190-510-1001	Salaries	52,580	52,580
0	14	2,028	01-190-510-1002	Overtime	3,070	3,070
5,749	6,234	6,702	01-190-510-1003	P.E.R.S.	10,802	10,802
2,744	2,797	3,257	01-190-510-1004	Social Security	4,258	4,258
11,738	12,126	12,920	01-190-510-1005	Employee Insurance	16,480	16,480
0	0	180	01-190-510-1006	Unemployment	213	213
913	1,106	1,539	01-190-510-1007	Workers' Compensation	1,694	1,694
14	13	16	01-190-510-1008	City Council Volunteer Workers Comp Ins	16	16
59,972	61,880	67,189		Total Personnel Services	89,113	89,113
MATERIALS AND SERVICES						
6,151	6,529	15,000	01-190-520-2004	Permits, License, & Fees	7,000	7,000
0	0	20,000	01-190-520-2112	Storm/flood Damage Repairs	7,000	7,000
10,532	10,855	25,000	01-190-520-2116	Internet Costs	11,000	11,000
156,998	167,339	180,000	01-190-520-2120	Property/Liability/Auto Insurance	173,000	173,000
0	1,816	1,000	01-190-520-2121	Insurance Deductible	1,000	1,000
2,328	6,095	2,800	01-190-520-2122	Duplicating/Printing	1,500	1,500
0	167	0	01-190-520-2202	Penalties, Refunds, Fees	200	200
1,804	2,071	2,000	01-190-520-2302	Postage/Machine Rental	2,000	2,000
2,594	20,529	3,500	01-190-520-2320	Library Building Maintenance	5,000	15,000
0	240	600	01-190-520-2412	Health & Safety (OSHA)	500	500
0	0	1,500	01-190-520-2500	Bad Debts Expense	0	0
180,408	215,641	251,400		Total Materials and Services	208,200	218,200
240,380	277,521	318,589		TOTAL NON-DEPARTMENTAL	297,313	307,313

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 (loans to the URA) to convert tax increment revenue into spendable construction funds. This loan is repaid within a few days.

The Contingency line item is set aside to fund Council approved, unknown expenditures of the current fiscal year. The intention is to carry as much of this amount over to the next fiscal year as possible. The Unappropriated Ending Fund Balance cannot be appropriated during the current fiscal year pursuant to Oregon Revised Statutes, without reconvening the Budget Committee, and 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.

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES DEPARTMENT 195

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
				TRANSFERS		
349,664	342,219	400,000	01-195-550-5000	Gas Tax Fund	327,778	327,778
0	0	40,000	01-195-550-5020	Technology Fund	5,000	5,000
77,237	76,370	90,000	01-195-550-5021	Rainy Day Fund	64,200	64,200
66,447	63,000	62,400	01-195-550-5026	Revenue Bond Fund (CH Seismic Payment)	61,800	0
0	0	0	01-195-550-5027	Fire Equipment Reserve Fund	22,604	22,604
0	14,000	98,000	01-195-550-5035	Major Capital Fund	25,000	25,000
<u>493,348</u>	<u>495,589</u>	<u>690,400</u>		Total Transfers Out	<u>506,382</u>	<u>444,582</u>
				DEBT SERVICE		
719,433	784,000	588,000	01-195-560-6003	URA Du Jour Financing (Loan-Empire)	248,000	248,000
739,876	1,079,404	808,500	01-195-560-6003	URA Du Jour Financing (Loan-Downtown)	1,216,600	1,216,600
<u>1,459,309</u>	<u>1,863,404</u>	<u>1,396,500</u>		Total Debt Service	<u>1,464,600</u>	<u>1,464,600</u>
<u>0</u>	<u>0</u>	<u>600,000</u>	01-195-560-6001	CONTINGENCY	<u>435,972</u>	<u>435,972</u>
<u>2,997,938</u>	<u>2,879,822</u>	<u>1,170,385</u>	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,170,000</u>	<u>1,170,000</u>
<u>4,950,595</u>	<u>5,238,815</u>	<u>3,857,285</u>		TOTAL OTHER FINANCING USES	<u>3,576,954</u>	<u>3,515,154</u>
<u>6,242,607</u>	<u>6,534,790</u>	<u>5,324,903</u>		TOTAL GENERAL GOVERNMENT	<u>5,001,221</u>	<u>4,949,421</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 four thousand of those calls for service require investigation, documentation, (written reports), referral and/or follow up action each year. In addition to their patrol and investigations, officers serve as active members on a number of interagency teams: South Coast Interagency Narcotics Team; Traffic Crash Investigation Team; Major Crime and Incident Team; Sexual Assault Response Team; Emergency Response Team (ERT);

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

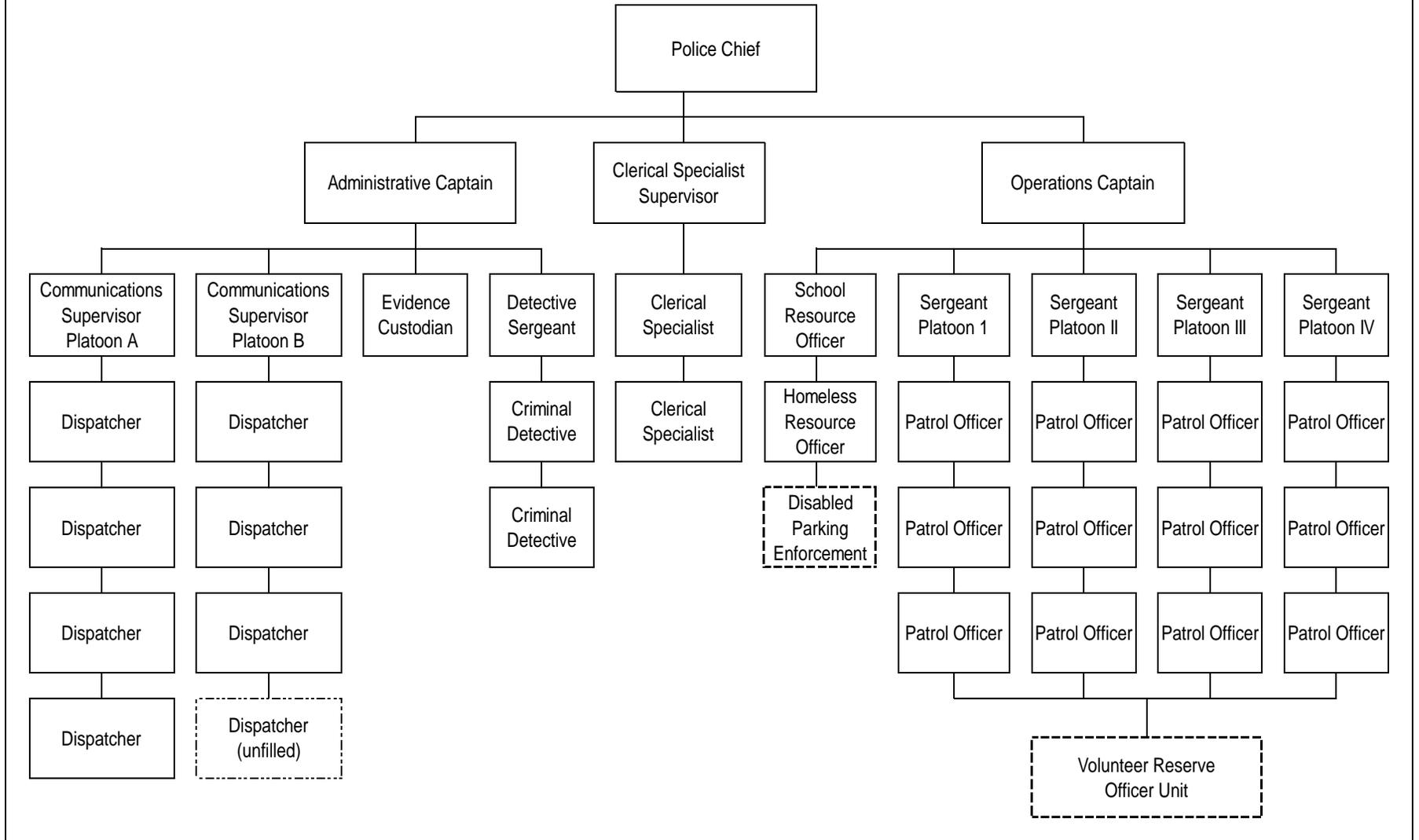
The Department's Emergency Communications Center receive, dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 70,000 calls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

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

Budgeted Departmental Personnel Expenses

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

Police Department Organizational Chart



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>	<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>	
PERSONNEL SERVICES						
2,012,696	2,088,382	2,206,147	01-240-510-1001	Salaries	2,344,309	2,344,309
263,176	267,213	262,315	01-240-510-1002	Overtime	256,606	256,606
474,501	563,665	624,332	01-240-510-1003	P.E.R.S.	718,653	718,653
167,670	173,076	194,227	01-240-510-1004	Social Security	198,985	198,985
491,729	512,165	586,257	01-240-510-1005	Employee Insurance	640,517	640,517
0	0	8,750	01-240-510-1006	Unemployment	10,250	10,250
56,720	69,175	101,628	01-240-510-1007	Worker's Compensation	112,892	112,892
710	404	2,484	01-240-510-1008	Volunteer Worker's Compensation	2,700	2,700
<u>3,467,201</u>	<u>3,674,080</u>	<u>3,986,140</u>	Total Personnel Services		<u>4,284,912</u>	<u>4,284,912</u>
MATERIALS AND SERVICES						
3,091	4,131	3,500	01-240-520-2001	Meetings, Travel & Memberships	4,000	4,000
18,425	27,918	30,000	01-240-520-2005	Training	30,000	30,000
14,142	16,184	17,000	01-240-520-2102	Telephone	25,000	25,000
2,730	7,442	5,000	01-240-520-2106	Recruitment Expense	5,000	5,000
1,941	149	7,000	01-240-520-2107	Police Reserves - Assigned	5,000	5,000
23,777	27,072	19,000	01-240-520-2108	Contractual	19,000	19,000
670	965	1,500	01-240-520-2109	Health Screenings	1,500	1,500
4,640	4,340	3,750	01-240-520-2122	Duplicating	4,500	4,500
2,457	3,998	5,000	01-240-520-2123	Printing	4,000	4,000
1,814	1,949	2,100	01-240-520-2201	Uniform Allowance	2,000	2,000
10,960	14,190	16,000	01-240-520-2202	New Uniforms	17,000	17,000
5,857	2,546	6,000	01-240-520-2205	Office Supplies	3,000	3,000
4,765	5,546	5,000	01-240-520-2206	Postage	5,500	5,500
18,340	11,930	18,000	01-240-520-2209	Ammunition and Supplies	15,000	15,000
3,260	5,817	7,000	01-240-520-2212	Dog Care	4,500	4,500
10,005	9,965	10,000	01-240-520-2213	Safety Supplies	10,000	10,000
2,260	2,186	4,000	01-240-520-2217	Evidence Materials	2,500	2,500
0	80,800	35,000	01-240-520-2221	SCINT	0	25,000
44,132	47,649	65,000	01-240-520-2228	Petroleum Products	56,500	56,500
7,416	8,432	7,500	01-240-520-2303	Equipment Repairs	8,500	8,500
18,578	10,365	24,000	01-240-520-2304	Equipment Maintenance Contracts	12,500	12,500
28,090	25,471	36,000	01-240-520-2308	Automotive Parts	36,000	36,000
0	11,978	7,500	01-240-520-2311	Police Grants	75,000	75,000

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240 (continued)

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.	Proposed 2019-20	Committee Approved 2019-20
414	124	1,000	01-240-520-2406	1,000	1,000
0	244	1,500	01-240-520-2407	500	500
3,897	4,075	5,000	01-240-520-2409	5,000	5,000
360	904	3,000	01-240-520-2440	1,000	1,000
394	1,025	2,000	01-240-520-2441	3,000	3,000
2,310	0	15,000	01-240-520-2442	1,000	1,000
0	833	10,000	01-240-520-2443	10,000	10,000
<u>234,726</u>	<u>338,228</u>	<u>372,350</u>	Total Materials and Services	<u>367,500</u>	<u>392,500</u>
<u>3,701,927</u>	<u>4,012,307</u>	<u>4,358,490</u>	TOTAL POLICE ADMIN & OPERATIONS	<u>4,652,412</u>	<u>4,677,412</u>

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS DEPARTMENT 242

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>	<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES					
442,376	398,660	426,387	01-242-510-1001	473,442	473,442
52,873	96,427	34,111	01-242-510-1002	56,814	56,814
94,814	93,743	99,980	01-242-510-1003	138,155	138,155
36,540	36,897	35,232	01-242-510-1004	40,568	40,568
132,502	110,310	152,283	01-242-510-1005	148,214	148,214
0	0	3,500	01-242-510-1006	3,500	3,500
1,154	1,310	1,722	01-242-510-1007	1,637	1,637
<u>760,259</u>	<u>737,347</u>	<u>753,215</u>	Total Personnel Services	<u>862,330</u>	<u>862,330</u>
MATERIALS AND SERVICES					
620	474	750	01-242-520-2001	750	750
2,173	626	5,500	01-242-520-2005	6,000	6,000
6,090	6,090	0	01-242-520-2104	22,500	22,500
2,993	60,641	0	01-242-520-2108	30,000	30,000
183	1,043	2,500	01-242-520-2303	1,500	1,500
309	100	1,000	01-242-520-2410	500	500
<u>12,368</u>	<u>68,975</u>	<u>9,750</u>	Total Materials and Services	<u>61,250</u>	<u>61,250</u>
<u><u>772,628</u></u>	<u><u>806,321</u></u>	<u><u>762,965</u></u>	TOTAL POLICE COMMUNICATIONS	<u><u>923,580</u></u>	<u><u>923,580</u></u>

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODES ENFORCEMENT DEPARTMENT 243

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>	<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES					
19,622	29,065	47,257	01-243-510-1001	48,999	48,999
2,906	3,263	9,917	01-243-510-1003	9,733	9,733
1,501	2,205	3,671	01-243-510-1004	3,837	3,837
68	2,803	16,609	01-243-510-1005	7,417	7,417
0	0	460	01-243-510-1006	200	200
240	440	965	01-243-510-1007	665	665
<u>24,338</u>	<u>37,777</u>	<u>78,879</u>	Total Personnel Services	<u>70,851</u>	<u>70,851</u>
MATERIALS AND SERVICES					
0	462	500	01-243-520-2001	500	500
443	175	1,500	01-243-520-2005	750	750
12,182	9,939	12,000	01-243-520-2108	10,000	10,000
947	541	4,000	01-243-520-2109	1,000	1,000
195	184	500	01-243-520-2201	500	500
0	0	500	01-243-520-2228	500	500
0	0	250	01-243-520-2308	250	250
<u>13,768</u>	<u>11,302</u>	<u>19,250</u>	Total Materials and Services	<u>13,500</u>	<u>13,500</u>
<u>38,105</u>	<u>49,078</u>	<u>98,129</u>	TOTAL CODES ENFORCEMENT	<u>84,351</u>	<u>84,351</u>
<u>4,512,660</u>	<u>4,867,707</u>	<u>5,219,584</u>	TOTAL POLICE DEPARTMENT	<u>5,660,343</u>	<u>5,685,343</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.

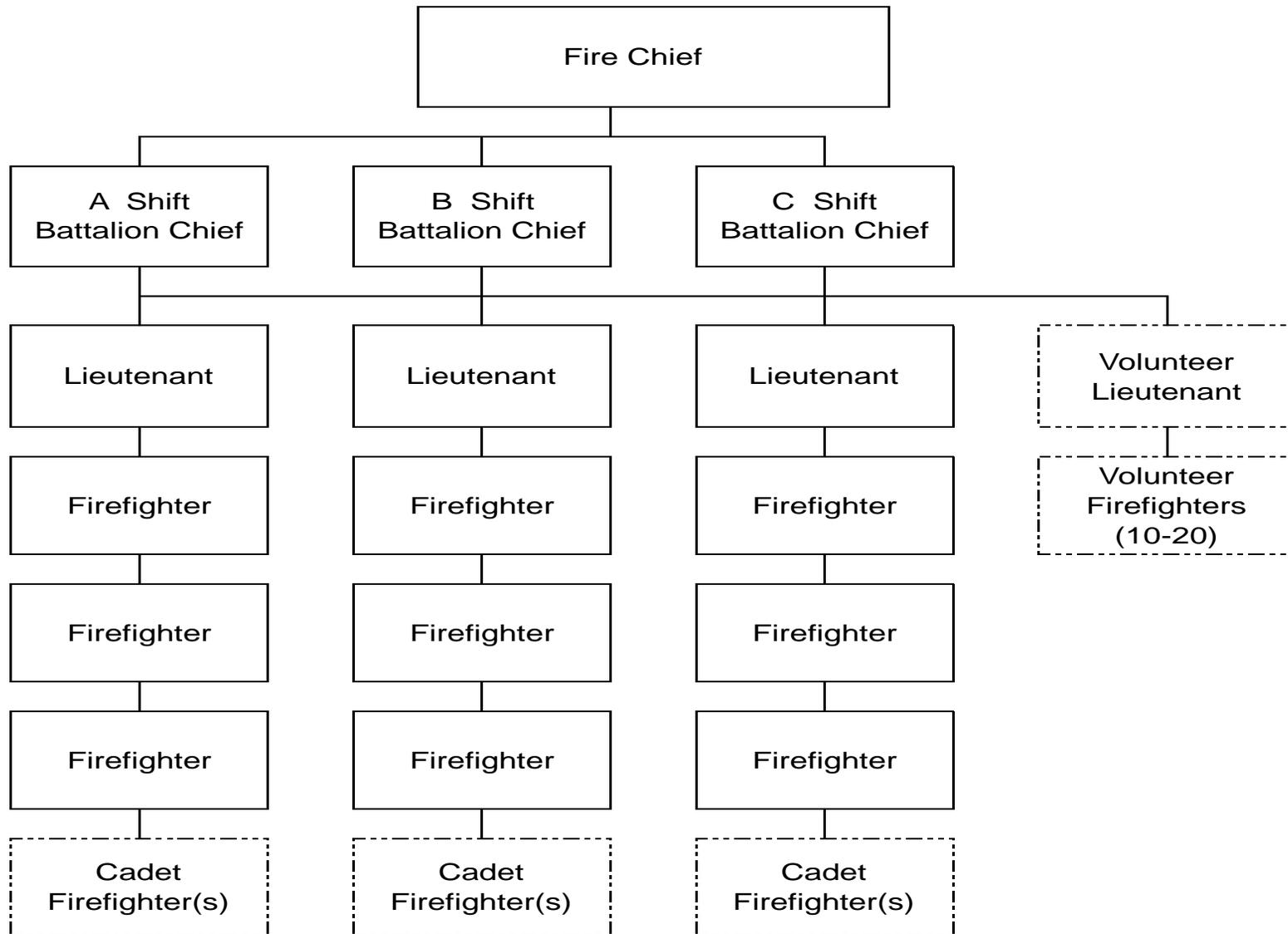
The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have 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 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

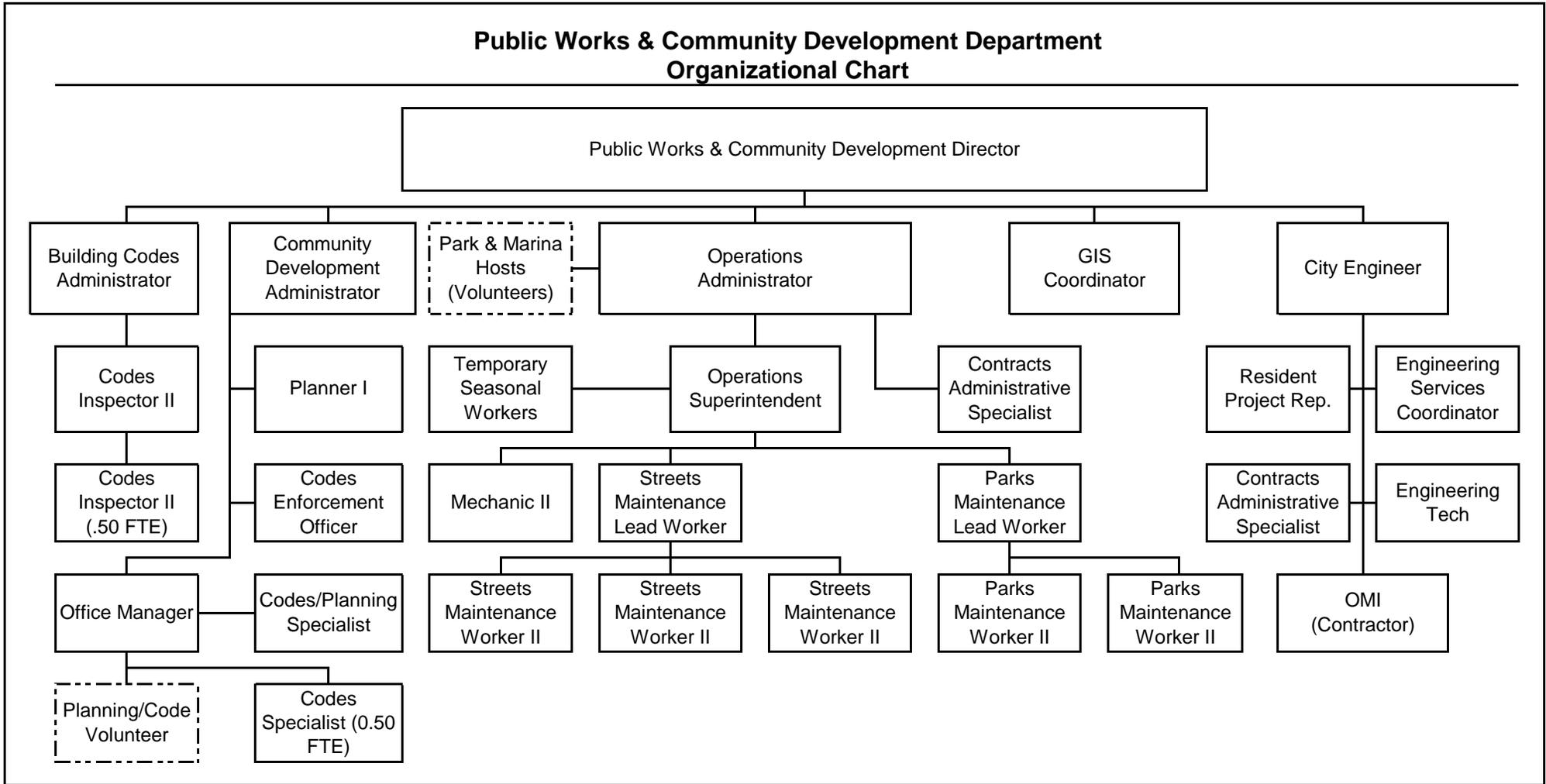
<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>	<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>	
PERSONNEL SERVICES						
1,321,035	1,403,262	1,283,944	01-261-510-1001	Salaries	1,341,814	1,341,814
99,907	94,800	100,000	01-261-510-1002	Overtime	100,000	100,000
293,940	348,434	357,766	01-261-510-1003	P.E.R.S.	394,848	394,848
104,576	109,152	113,531	01-261-510-1004	Social Security	110,308	110,308
328,946	333,768	375,048	01-261-510-1005	Employee Insurance	343,488	343,488
0	0	5,750	01-261-510-1006	Unemployment	9,000	9,000
32,683	40,790	58,847	01-261-510-1007	Workers' Compensation	60,116	60,116
11,131	12,343	33,344	01-261-510-1008	Volunteer Workers' Compensation	16,960	16,960
183	201	600	01-261-510-1010	ORS 243 Vol FF Life Insurance	600	600
<u>2,192,401</u>	<u>2,342,749</u>	<u>2,328,830</u>	Total Personnel Services		<u>2,377,134</u>	<u>2,377,134</u>
MATERIALS AND SERVICES						
4,362	2,196	4,000	01-261-520-2001	Meetings, Travel & Memberships	3,000	3,000
14,178	14,480	16,500	01-261-520-2005	Training	18,000	18,000
26,241	28,380	24,000	01-261-520-2101	Utilities	25,000	25,000
2,442	3,712	5,500	01-261-520-2102	Telephone	4,000	4,000
2,551	1,905	1,500	01-261-520-2106	Recruitment Expense	1,500	1,500
2,310	1,758	2,500	01-261-520-2108	Contractual	2,500	2,500
41,000	41,000	41,000	01-261-520-2109	Contractual-Volunteers	36,000	36,000
1,271	6,000	1,500	01-261-520-2122	Duplicating	1,500	1,500
280	419	500	01-261-520-2123	Printing	500	500
9,190	8,967	10,500	01-261-520-2202	New Uniforms	11,000	11,000
9,520	9,699	9,000	01-261-520-2203	Fuel Oil	9,000	9,000
3,003	2,042	3,000	01-261-520-2205	Office Supplies	3,000	3,000
737	277	500	01-261-520-2206	Postage	500	500
19,216	20,860	19,000	01-261-520-2207	Special Dept Supplies/Emergency Mgmt	20,000	46,800
22,745	24,841	23,000	01-261-520-2213	Personal Safety Equipment	23,000	23,000
5,978	6,165	7,000	01-261-520-2218	Emergency Medical Supplies	6,500	6,500
3,045	3,784	4,500	01-261-520-2221	Fire Prevention Materials	4,000	4,000
2,063	1,477	7,800	01-261-520-2223	Health Screenings	8,000	8,000
4,167	4,436	4,500	01-261-520-2225	Janitorial Supplies	4,500	4,500
4,527	6,072	4,500	01-261-520-2228	Petroleum Products	5,000	5,000
11,245	13,972	15,000	01-261-520-2230	Diesel Motor Fuel	14,000	14,000
23,974	22,387	24,500	01-261-520-2303	Equipment Repair/Replacement	24,500	24,500

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.	Proposed 2019-20	Committee Approved 2019-20
1,499	1,506	1,800	01-261-520-2306 Ladder Testing	1,800	1,800
29,171	23,867	25,000	01-261-520-2308 Automotive Parts	25,000	25,000
19,895	22,499	24,500	01-261-520-2309 Building & Plant Maintenance	26,000	26,000
0	0	1,000	01-261-520-2310 Memorial Bricks	500	500
11,277	10,383	10,000	01-261-520-2311 Fire Grant	10,000	10,000
9,609	5,142	6,500	01-261-520-2315 Fire Hydrant Maintenance	5,000	5,000
<u>285,495</u>	<u>288,227</u>	<u>298,600</u>	Total Materials and Services	<u>293,300</u>	<u>320,100</u>
<u>2,477,896</u>	<u>2,630,976</u>	<u>2,627,430</u>	TOTAL FIRE DEPARTMENT	<u>2,670,434</u>	<u>2,697,234</u>
<u>6,990,556</u>	<u>7,498,683</u>	<u>7,847,014</u>	TOTAL PUBLIC SAFETY	<u>8,330,777</u>	<u>8,382,577</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. In an effort to improve efficiency at the front counter, one of the Codes/Planning Specialist positions was upgraded to PW/CD Office Manager.

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

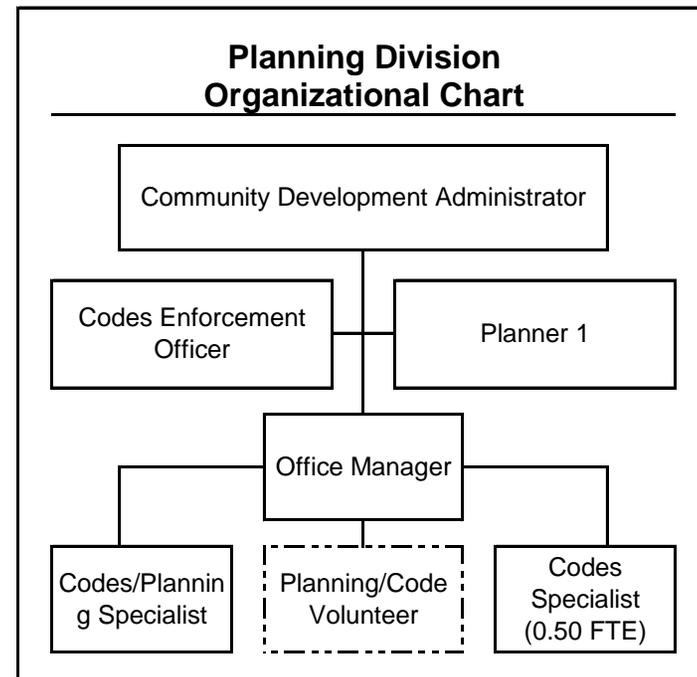
The \$40,000 contractual line includes developer paid outside professional services plus professional services for necessary updates to the Comprehensive Plan plus other outdated plans.

Budgeted Departmental Personnel Expenses

Planning staff provides additional services to both general funded and non-general funded city programs and departments. Personnel related expenses listed within this

departmental budget reflects: 40% Community Development Administrator, 65% Planner I; 26% Office Manager and Codes/Planning Specialist; 92% Codes Specialist; 5% Building Codes Administrator; and 10% Code Enforcement Officer'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: 2.64 Employees



**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING DIVISION 301

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
191,754	128,896	134,700	01-301-510-1001	Salaries	136,549	136,549
0	0	1,041	01-301-510-1002	Overtime	1,417	1,417
34,315	30,466	28,454	01-301-510-1003	P.E.R.S.	39,114	39,114
14,357	9,587	10,392	01-301-510-1004	Social Security	10,594	10,594
44,587	36,461	40,958	01-301-510-1005	Employee Insurance	47,537	47,537
2,832	0	10,506	01-301-510-1006	Unemployment	8,710	8,710
878	490	1,073	01-301-510-1007	Workers' Compensation	657	657
288,723	205,900	227,124	Total Personnel Services		244,578	244,578
MATERIALS AND SERVICES						
861	2,276	2,000	01-301-520-2001	Meetings, Travel & Memberships	2,000	2,000
170	498	1,000	01-301-520-2005	Training	1,000	1,000
2,177	3,011	3,000	01-301-520-2105	Advertising	3,000	3,000
16,138	23,406	20,000	01-301-520-2108	Contractual	40,000	40,000
698	691	1,500	01-301-520-2122	Duplicating	1,000	1,000
313	45	500	01-301-520-2123	Printing	500	500
1,443	1,167	1,500	01-301-520-2205	Office Supplies	1,200	1,200
2,534	2,270	3,000	01-301-520-2206	Postage	2,500	2,500
218	176	500	01-301-520-2216	Small Equipment	500	500
796	1,130	1,000	01-301-520-2224	Data Processing Supplies	1,000	1,000
33	0	50	01-301-520-2228	Petroleum Products	50	50
0	0	100	01-301-520-2303	Equipment Repairs	100	100
42	65	100	01-301-520-2308	Automotive Parts	100	100
302	8	500	01-301-520-2417	Planning Commission	500	500
25,726	34,743	34,750	Total Materials and Services		53,450	53,450
314,449	240,643	261,874	TOTAL PLANNING DIVISION		298,028	298,028

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; 5% Office Manager, and Codes/Planning specialist; 10% (2) Contracts Administrative Specialist; 5% Engineering Services Coordinator; 10% GIS Coordinator; and 5% Engineering Technician'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

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - ENGINEERING DIVISION 305

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
54,154	33,909	34,118	01-305-510-1001	Salaries	30,113	30,113
0	0	516	01-305-510-1002	Overtime	482	482
7,901	5,458	6,260	01-305-510-1003	P.E.R.S.	6,505	6,505
4,015	2,504	2,649	01-305-510-1004	Social Security	2,344	2,344
15,109	11,155	12,020	01-305-510-1005	Employee Insurance	10,121	10,121
0	0	425	01-305-510-1006	Unemployment	113	113
410	226	325	01-305-510-1007	Workers' Compensation	332	332
6	6	6	01-305-510-1008	Volunteer Worker's Compensation	1,000	1,000
81,594	53,260	56,319	Total Personnel Services		51,010	51,010
MATERIALS AND SERVICES						
1,383	1,151	2,000	01-305-520-2001	Meetings, Travel & Memberships	2,500	2,500
0	100	200	01-305-520-2003	Publications	100	100
89	799	600	01-305-520-2004	Permits, Licenses & Fees	700	700
0	0	2,000	01-305-520-2005	Training	2,000	2,000
543	525	700	01-305-520-2102	Telephone	600	600
302	647	500	01-305-520-2105	Advertising	650	650
2,119	3,591	4,000	01-305-520-2108	Contractual	3,750	3,750
1,233	1,873	2,000	01-305-520-2122	Duplicating	2,000	2,000
146	0	250	01-305-520-2123	Printing	200	200
717	641	1,500	01-305-520-2201	Uniform Allowance	750	750
2,425	947	2,500	01-305-520-2205	Office Supplies	2,000	2,000
596	1,634	1,000	01-305-520-2206	Postage	1,500	1,500
399	194	400	01-305-520-2216	Small Equipment	400	400
735	1,056	800	01-305-520-2224	Data Processing Supplies	800	800
458	859	500	01-305-520-2228	Petroleum Products	400	400
270	42	300	01-305-520-2231	Small Tools	300	300
0	118	500	01-305-520-2303	Equipment Repairs	300	300
293	131	1,500	01-305-520-2308	Automotive Parts	500	500
11,709	14,307	21,250	Total Materials and Services		19,450	19,450
93,303	67,567	77,569	TOTAL ENGINEERING DIVISION		70,460	70,460

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PARKS

Program Description

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

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

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

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

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

The Litter Patrol and Beautification line item includes funding for summer temporary workers. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance. This year's increase in the contractual line item includes \$10,000 to fund abutment design for the damaged bridge at Topits Park.

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: 5% Operations Administrator; 10% Contracts Administrative Specialist; 39% Operations Superintendent; 5% Lead Maintenance Worker II; 60% Lead Maintenance Worker II; 2% (3) Maintenance Worker II; and 67% (2) Maintenance 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: 2.59 employees

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PARKS DIVISION 306

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
128,641	130,831	138,043	01-306-510-1001	Salaries	140,127	140,127
2,475	2,558	6,833	01-306-510-1002	Overtime	7,619	7,619
22,375	21,500	23,023	01-306-510-1003	P.E.R.S.	28,878	28,878
9,916	10,093	11,082	01-306-510-1004	Social Security	11,330	11,330
38,148	38,256	53,921	01-306-510-1005	Employee Insurance	54,054	54,054
0	0	1,956	01-306-510-1006	Unemployment	753	753
7,591	8,746	13,012	01-306-510-1007	Workers' Compensation	14,183	14,183
711	756	2,314	01-306-510-1008	Volunteer Worker's Compensation	2,444	2,444
209,857	212,741	250,184	Total Personnel Services		259,388	259,388
MATERIALS AND SERVICES						
113	120	1,100	01-306-520-2001	Meetings, Travel & Memberships	1,000	1,000
2,699	2,507	1,500	01-306-520-2004	Permits, Licenses & Fees	1,500	1,500
0	660	1,350	01-306-520-2005	Training	1,000	1,000
16,818	19,194	16,000	01-306-520-2101	Utilities	20,000	20,000
728	697	500	01-306-520-2102	Telephone	700	700
7,440	9,985	7,000	01-306-520-2108	Contractual	17,000	17,000
50,587	83,035	60,000	01-306-520-2112	Litter Patrol and Beautification	60,000	60,000
1,266	355	1,900	01-306-520-2201	Uniform Allowance	1,000	1,000
2,318	1,919	2,000	01-306-520-2213	Safety Supplies	2,000	2,000
8,055	8,923	10,000	01-306-520-2225	Janitorial Supplies	10,000	10,000
6,341	6,521	10,000	01-306-520-2228	Petroleum Products	7,500	7,500
3,675	3,255	4,000	01-306-520-2231	Small Equipment	3,500	3,500
2,665	1,642	4,000	01-306-520-2303	Equipment Repair	2,000	2,000
0	1,164	30,000	01-306-520-2307	Concrete, Asphalt & Gravel (restricted)	15,000	15,000
4,052	1,303	3,000	01-306-520-2308	Automotive Parts	3,000	3,000
53,641	109,979	96,000	01-306-520-2309	Building & Grounds Maintenance	96,000	96,000
11,299	11,685	20,000	01-306-520-2313	Boat Ramps Maintenance	15,000	15,000
72,413	72,027	70,000	01-306-520-2414	Pool Operation - Mingus Pool	73,000	73,000
244,111	334,972	338,350	Total Materials and Services		329,200	329,200
453,967	547,712	588,534	TOTAL PARKS DIVISION		588,588	588,588

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - CB/NB WATER BOARD DIVISION 313

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
3,197,153	0	0	01-313-520-2999	MATERIALS AND SERVICES	0	0
<u>3,197,153</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>
<u>4,058,872</u>	<u>855,922</u>	<u>927,977</u>		TOTAL PW & CD DEPARTMENT	<u>957,076</u>	<u>957,076</u>
<u>17,292,035</u>	<u>14,889,395</u>	<u>14,099,894</u>		TOTAL GENERAL FUND EXPENDITURES	<u>14,289,074</u>	<u>14,289,074</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 State Legislature 2017 transportation package will add additional gas tax revenue this year. Staff recommends 20% (\$240,000) of the gas tax revenue be transferred to the Street Improvement Fund for street repair projects, including potholes. The \$38,886 in the "Concrete, Asphalt & Gravel" line item is for gravel road maintenance and minor pothole repair. The increase in the "Contractual" line item is for streetscape maintenance along Empire Boulevard.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 2% City Manager; 1% City Attorney; 10% Finance Director; 10% Deputy Finance Director; 10% Finance Assistant; 10% Accounting Technician II; 10% Accounting Technician I; 18% Public Works and Community Development Director; 5% Office Manager; 5% Codes/Planning Specialist; 10% Engineering Service Coordinator; 10% GIS Coordinator; 10% Engineering Technician; 23% Operations Administrator; 30% Contract Administrative Specialist; 40% Operations Superintendent; 60% Lead Maintenance Worker II; 10% Lead Maintenance Worker II; 70% (2) Maintenance Worker II; 60% (1) Maintenance Worker II; 5% (2) Maintenance Worker II; and 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: 4.94 employees

Street Repair Resources

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

State Gasoline Tax (Fund 2)

The gasoline tax is the largest resource for road maintenance. These funds are used by the city for right-of-way (ROW) related operations and maintenance. This includes equipment, materials, and personnel. Expected revenue is \$1.2 million dollars in FYE 2020, which includes a conservative estimate of the additional revenue from the recent State Legislature transportation package. The recent transportation package has the potential to increase the city's gasoline tax revenue an additional \$300,000 by FYE 2026. Due to anticipated increased ROW related costs, future budgets should consider indexing the other Fund 2 line items.

Staff recommends the transfer of \$240,000 from the gas tax to the Street Improvement Fund (Fund 16) to be used for street pothole repair projects and other street repairs this fiscal year. Less will be allocated to "Concrete, Asphalt, and Gravel" line of Fund 2 (State Gas Tax) to decrease the line item from \$217,000 for FYE 2019 to \$38,000 for FYE 2020.

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

Surface Transportation Program Funds

Surface Transportation Program (STP) funds are from the Federal Government through the State of Oregon, and they are limited to street reconstruction and the purchase of equipment for reconstruction - not pothole maintenance. The expected revenue for FYE 2020 is \$185,000 plus carry over from previous years of \$195,000. Staff recommends this resource be utilized to resurface and reconstruct collector and arterial streets not within Urban Renewal districts or part of the jurisdictional exchange streets. These projects require two or more years of accumulation to fund reconstruction project. These funds show as revenue and expenditure in the Street Improvement Fund (Fund 16), and no project is proposed this fiscal year in order to accumulate additional funds.

Franchise Fees

The electric utility, PacifiCorp, 2% franchise fee funds the streetlight power cost. The resulting savings to the Gasoline Tax is transferred to the Street Improvement Fund (Fund 16). The funds from the franchise fee remaining at the end of FY 2019 is expected to be \$55,000 with an additional \$335,000 revenue by the end of FYE 2020. These resources will be used for pothole patching projects and street repairs. Staff recommends a percentage of annual revenue from this source be reserved to accumulate for a grant match and or unplanned emergency repairs.

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 it should generate approximately \$316,000 in FYE 2020. This resource must be used for capital projects such as reconstruction of streets, curbs, and sidewalks; and it cannot be used for pothole maintenance. Staff suggests funds be used for vehicle and pedestrian safety improvements and street rehabilitation of 4th Street from Market to Golden Avenue. There is \$600,000 budgeted for FYE 2020 for the 4th Street improvements.

Empire Urban Renewal District 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. This Fund has the capacity to accommodate \$2.8 million in street improvement projects.

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, a portion of 4th Street, 6th Avenue, and Coos River Highway. The City Charter further restricted the use of this resource whereby only the interest generated by the \$4.8 million (held in trust in its own interest bearing account) 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. Recent increase in interest rates generated sufficient funds to repay the remaining debt to the city's General Fund in FYE 2019. The FYE 2020 budget available for construction is \$217,620 which includes the interest earned in 2020 plus carryover from the end of FYE 2019. Staff recommends some of the revenue be used for a portion of the 4th Street Market to Golden Avenue vehicle and pedestrian safety improvements and street rehabilitation project.

Transportation Utility Fee

The City Council recently enacted a Transportation Utility Fee (TUF) which is expected to generate \$950,000 in FYE 2020. The revenue will be tracked through the Street Improvement Fund (Fund 16). Staff recommends spending a portion of these funds for pothole maintenance this fiscal year and saving the remainder to carryover for capital street improvements in coming fiscal years.

**CITY OF COOS BAY 2019-2020 BUDGET
STATE GAS FUND 02
RESOURCES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
290,986	326,880	185,000	02-000-300-0100	CARRYOVER BALANCE	242,000	242,000
				RESOURCES FROM OTHER AGENCIES		
(4,694)	0	0	02-000-340-0300	Federal Grant	0	0
980,309	1,060,805	1,135,000	02-000-340-0800	State Gas Tax	1,225,000	1,225,000
975,615	1,060,805	1,135,000		Total Resources from Other Agencies	1,225,000	1,225,000
				USE OF MONEY AND PROPERTY		
2,616	5,071	3,000	02-000-350-0100	Interest	5,000	5,000
2,616	5,071	3,000		Total Use of Money & Property	5,000	5,000
				OTHER INCOME		
47,634	34,380	10,000	02-000-380-0100	Miscellaneous Revenue	30,000	30,000
0	285	0	02-000-380-0600	Equipment & Scrap Sales	0	0
52,243	0	0	02-000-390-1500	Insurance Proceeds	0	0
99,877	34,665	10,000		Total Other Income	30,000	30,000
				TRANSFERS IN		
349,664	342,219	400,000	02-000-390-0800	General Fund	327,778	327,778
0	0	90,000	02-000-390-1800	Street Improvement Fund	0	0
349,664	342,219	490,000		Total Transfers	327,778	327,778
1,718,758	1,769,641	1,823,000		TOTAL STATE GAS TAX FUND RESOURCES	1,829,778	1,829,778

**CITY OF COOS BAY 2019-2020 BUDGET
STATE GAS FUND 02
EXPENDITURES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
234,636	239,923	254,615	02-320-510-1001	Salaries	324,359	324,359
241	401	7,701	02-320-510-1002	Overtime	12,129	12,129
37,378	39,710	52,882	02-320-510-1003	P.E.R.S.	71,932	71,932
17,116	17,772	20,368	02-320-510-1004	Social Security	25,811	25,811
72,926	78,927	94,799	02-320-510-1005	Employee Insurance	101,215	101,215
0	0	8,043	02-320-510-1006	Unemployment	5,225	5,225
9,416	12,005	17,206	02-320-510-1007	Workers' Compensation	22,182	22,182
371,712	388,738	455,614		Total Personnel Services	562,853	562,853
MATERIALS AND SERVICES						
823	660	1,500	02-320-520-2001	Meetings, Travel & Memberships	1,000	1,000
869	1,813	1,000	02-320-520-2004	Permits, Licenses, Fees	2,000	2,000
20	3,096	2,000	02-320-520-2005	Training	3,000	3,000
16,983	15,238	10,000	02-320-520-2101	Utilities	15,500	15,500
2,477	2,359	3,000	02-320-520-2102	Telephone	2,500	2,500
67,386	72,842	45,000	02-320-520-2108	Contractual	72,000	72,000
0	1,810	3,000	02-320-520-2113	Audit Fees	2,000	2,000
20,592	22,712	22,000	02-320-520-2120	Insurance	20,500	20,500
42,453	39,009	50,000	02-320-520-2124	Traffic Signals	40,000	40,000
237,850	243,634	230,000	02-320-520-2125	Street Lights	230,000	230,000
14,888	14,535	18,000	02-320-520-2126	Street Lights-State Shared	15,000	15,000
2,825	2,649	4,100	02-320-520-2201	Uniform Allowance	3,000	3,000
2,791	1,609	1,500	02-320-520-2205	Office Supplies	1,500	1,500
0	370	2,000	02-320-520-2206	Postage	500	500
2,081	3,487	5,000	02-320-520-2213	Safety Supplies	3,500	3,500
35,572	17,659	60,000	02-320-520-2222	Traffic Safety Supplies	18,000	18,000
445	880	1,500	02-320-520-2225	Janitorial Supplies	1,000	1,000
9,896	17,273	20,000	02-320-520-2228	Petroleum Products	18,000	18,000
20,431	10,150	20,000	02-320-520-2231	Small Equipment	11,000	11,000
4,519	6,947	10,000	02-320-520-2303	Equipment Repairs	7,000	7,000
63,439	165,578	307,500	02-320-520-2307	Concrete, Asphalt & Gravel	38,886	38,886
12,701	5,458	15,000	02-320-520-2308	Automotive Parts	10,000	10,000
10,730	6,974	10,000	02-320-520-2309	Building & Plant Maintenance	7,000	7,000
10,344	23,118	20,000	02-320-520-2310	Streetscape Maintenance	25,000	25,000
22,443	28,809	30,000	02-320-520-2316	Heavy Equipment Parts	28,000	28,000
0	0	5,000	02-320-520-2500	Bad Debt Expense	0	0
602,558	708,670	897,100		Total Materials and Services	575,886	575,886

**CITY OF COOS BAY 2019-2020 BUDGET
STATE GAS FUND 02
EXPENDITURES (continued)**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				CAPITAL OUTLAY		
53,243	0	25,000	02-320-530-3008	Vehicles	25,000	25,000
9,700	0	25,000	02-320-530-3023	Equipment	25,000	25,000
<u>62,943</u>	<u>0</u>	<u>50,000</u>		Total Capital Outlay	<u>50,000</u>	<u>50,000</u>
				TRANSFERS OUT		
349,664	342,219	400,000	02-320-550-5005	Transfer to Street Improvement Fund	620,039	620,039
5,000	5,000	10,000	02-320-550-5020	Transfer to Technology Reserve Fund	12,000	12,000
<u>354,664</u>	<u>347,219</u>	<u>410,000</u>		Total Transfers Out	<u>632,039</u>	<u>632,039</u>
<u>0</u>	<u>0</u>	<u>10,286</u>	02-320-560-6001	CONTINGENCY	<u>9,000</u>	<u>9,000</u>
<u>326,880</u>	<u>325,014</u>	<u>0</u>	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>1,718,758</u>	<u>1,769,641</u>	<u>1,823,000</u>		TOTAL STATE GAS TAX FUND EXPENDITURES	<u>1,829,778</u>	<u>1,829,778</u>

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 6.5% rate increase for debt service of wastewater treatment and collections upgrades. The budget also conservatively assumes a 5% increase in our wastewater operations and management contract with Jacobs (OMI).

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 Assistant, Accounting Technician I, Accounting Technician II, City Attorney, Public Works & Community Development Director; Wastewater Project Engineer, Resident Project Engineer, (2) Contracts Administrative Specialists, Codes / Planning Specialist, Office Manager, Engineering Services Coordinator, Operations Superintendent, GIS Coordinator, Engineering Technician, Operations Administrator, Lead Maintenance Worker II, (3) Maintenance Worker II's, and 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 B & C at the end of this budget. Approximate FTE by allocation: 9.88 employees.

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
CARRYOVER BALANCE						
3,211,079	2,934,420	1,911,192	03-000-300-0100	Carryover Balance - unassigned	1,741,192	1,741,192
398,808	418,808	438,808	03-000-300-0100	Carryover Balance - reserved	458,808	458,808
<u>3,609,887</u>	<u>3,353,228</u>	<u>2,350,000</u>		Total Carryover Balance	<u>2,200,000</u>	<u>2,200,000</u>
LICENSES & PERMITS						
0	6,293	0	03-000-330-0650	Contract Plan Fees	1,000	1,000
<u>0</u>	<u>6,293</u>	<u>0</u>		Total Licenses & Permits	<u>1,000</u>	<u>1,000</u>
RESOURCES FROM OTHER AGENCIES						
31,936	0	0	03-000-340-0302	State Grant IFA 2 Y14002	0	0
346,800	6,946,710	336,000	03-000-340-2000	Charleston Sanitary District	336,000	336,000
65,901	174,717	48,000	03-000-340-2100	Bunker Hill Sanitary District	48,000	48,000
<u>444,637</u>	<u>7,121,427</u>	<u>384,000</u>		Total Resources from other Agencies	<u>384,000</u>	<u>384,000</u>
USE OF MONEY AND PROPERTY						
20,715	38,883	9,000	03-000-350-0100	Interest	15,000	15,000
<u>20,715</u>	<u>38,883</u>	<u>9,000</u>		Total Use of Money & Property	<u>15,000</u>	<u>15,000</u>
CHARGES FOR CURRENT SERVICES						
6,770	10,535	6,000	03-000-360-1200	Sewer Permits/Connection Fees	6,000	6,000
5,382,883	5,721,112	6,000,108	03-000-360-1400	Sewer Use Fees	6,735,126	6,735,126
5,877	5,218	4,000	03-000-360-1600	R.V. Dump Fees	5,000	5,000
53,490	47,359	45,000	03-000-360-1700	Alum Sludge Disposal Payments	47,000	47,000
<u>5,449,019</u>	<u>5,784,224</u>	<u>6,055,108</u>		Total Charges for Current Services	<u>6,793,126</u>	<u>6,793,126</u>
OTHER INCOME						
43,044	(37)	0	03-000-380-0100	Miscellaneous Revenue	0	0
74,950	138,329	75,000	03-000-380-0401	Loan Proceeds IFA 2	0	0
<u>117,994</u>	<u>138,292</u>	<u>75,000</u>		Total Other Income	<u>0</u>	<u>0</u>
TRANSFERS IN						
0	0	725,000	03-000-390-0900	Transfer from Revenue Bond Fund	0	0
<u>0</u>	<u>0</u>	<u>725,000</u>		Total Transfers In	<u>0</u>	<u>0</u>
<u>9,642,252</u>	<u>16,442,348</u>	<u>9,598,108</u>		TOTAL WASTEWATER RESOURCES	<u>9,393,126</u>	<u>9,393,126</u>

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

ADMINISTRATION DEPARTMENT 350

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
92,019	100,553	111,682	03-350-510-1001	Salaries	115,031	115,031
0	30	1,203	03-350-510-1002	Overtime	913	913
16,971	19,290	29,790	03-350-510-1003	P.E.R.S.	27,445	27,445
6,495	7,199	9,120	03-350-510-1004	Social Security	8,891	8,891
23,026	27,949	37,590	03-350-510-1005	Employee Insurance	29,816	29,816
0	0	1,965	03-350-510-1006	Unemployment	1,073	1,073
2,133	28,682	0	03-350-510-1009	Comp. Absences/Vacation Accrual	0	0
212	293	452	03-350-510-1007	Workers' Compensation	661	661
140,856	183,996	191,802		Total Personnel Services	183,830	183,830
MATERIALS AND SERVICES						
0	0	1,000	03-350-520-2105	Advertising	500	500
1,106	1,449	4,000	03-350-520-2108	Contractual	4,000	4,000
68,758	70,872	75,000	03-350-520-2127	Collection, Merchant, Bad Debt Expense	77,250	77,250
0	0	500	03-350-520-2500	Bad Debt Expense	0	0
0	0	438,808	03-350-520-2600	W/W Environmental Insurance Reserve	458,808	458,808
69,864	72,321	519,308		Total Materials and Services	540,558	540,558
TRANSFERS OUT						
1,553,823	1,450,769	1,559,817	03-350-550-5005	Transfer to WW Improvement Fund	2,081,972	2,081,972
900,000	851,389	1,484,817	03-350-550-5009	Transfer to Revenue Bond Fund	1,099,054	1,099,054
25,000	25,000	25,000	03-350-550-5020	Transfer to Technology Reserve Fund	25,000	25,000
2,478,823	2,327,158	3,069,634		Total Transfers Out	3,206,026	3,206,026
0	0	1,406,033	03-350-560-6001	CONTINGENCY	1,189,137	1,189,137
2,689,543	2,583,475	5,186,777		TOTAL WW ADMINISTRATION EXPENDITURES	5,119,551	5,119,551

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

PLANT 1 DEPARTMENT 351

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
138,383	144,638	158,539	03-351-510-1001	Salaries	238,548	238,548
0	90	1,289	03-351-510-1002	Overtime	1,157	1,157
23,887	25,959	35,496	03-351-510-1003	P.E.R.S.	51,224	51,224
10,093	10,616	12,776	03-351-510-1004	Social Security	18,439	18,439
31,149	33,097	44,009	03-351-510-1005	Employee Insurance	52,863	52,863
0	0	4,406	03-351-510-1006	Unemployment	1,374	1,374
1,021	1,282	1,870	03-351-510-1007	Workers' Compensation	2,596	2,596
<u>204,533</u>	<u>215,681</u>	<u>258,385</u>		Total Personnel Services	<u>366,201</u>	<u>366,201</u>
MATERIALS AND SERVICES						
509	447	1,000	03-351-520-2001	Meetings, Travel & Memberships	1,000	1,000
12,724	12,570	30,000	03-351-520-2004	Permits, Licenses & Fees	30,000	30,000
1,341	82,307	85,000	03-351-520-2101	Utilities	90,000	90,000
11,962	27,732	51,400	03-351-520-2108	Contractual	50,000	50,000
0	2,464	7,900	03-351-520-2113	Audit Fees	7,900	7,900
23,741	20,200	26,000	03-351-520-2120	Insurance	34,750	34,750
784,221	764,878	675,000	03-351-520-2131	OMI Contract	733,300	733,300
70	0	0	03-351-520-2205	Office Supplies	0	0
0	299	2,600	03-351-520-2206	Postage	2,600	2,600
16,285	0	0	03-351-520-2303	Equipment Repairs	0	0
6,278	2,572	4,700	03-351-520-2308	Automotive Parts	4,700	4,700
14,752	14,281	14,000	03-351-520-2316	Heavy Equipment	14,000	14,000
0	274	80,000	03-351-520-2317	Equipment Parts & Maintenance	80,000	80,000
<u>871,883</u>	<u>928,024</u>	<u>977,600</u>		Total Materials and Services	<u>1,048,250</u>	<u>1,048,250</u>
<u>1,076,415</u>	<u>1,143,705</u>	<u>1,235,985</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,414,451</u>	<u>1,414,451</u>

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

PLANT 2 DEPARTMENT 352

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
245,504	278,197	299,320	03-352-510-1001	Salaries	117,269	117,269
0	90	1,564	03-352-510-1002	Overtime	895	895
37,504	47,712	71,540	03-352-510-1003	P.E.R.S.	26,547	26,547
18,090	20,524	23,701	03-352-510-1004	Social Security	9,075	9,075
54,275	57,979	72,641	03-352-510-1005	Employee Insurance	28,945	28,945
0	0	11,180	03-352-510-1006	Unemployment	629	629
2,319	2,314	3,713	03-352-510-1007	Workers' Compensation	1,486	1,486
357,692	406,816	483,659		Total Personnel Services	184,846	184,846
MATERIALS AND SERVICES						
569	1,330	2,000	03-352-520-2001	Meetings, Travel & Memberships	2,000	2,000
12,193	11,862	25,000	03-352-520-2004	Permits, Licenses & Fees	25,000	25,000
1,331	57,899	100,000	03-352-520-2101	Utilities	100,000	100,000
26,305	36,409	41,400	03-352-520-2108	Contractual	40,000	40,000
0	2,464	7,900	03-352-520-2113	Audit Fees	7,900	7,900
17,431	19,393	20,000	03-352-520-2120	Insurance	35,750	35,750
598,485	501,124	490,000	03-352-520-2131	OMI Contract	560,000	560,000
0	299	2,600	03-352-520-2206	Postage	2,600	2,600
7,000	0	0	03-352-520-2303	Equipment Repairs	0	0
6,682	2,949	4,700	03-352-520-2308	Automotive Parts	4,700	4,700
4,266	4,106	5,000	03-352-520-2316	Heavy Equipment	5,000	5,000
0	274	30,000	03-352-520-2317	Equipment Parts & Maintenance	30,000	30,000
674,262	638,110	728,600		Total Materials and Services	812,950	812,950
1,031,954	1,044,925	1,212,259		TOTAL PLANT 2 EXPENDITURES	997,796	997,796

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY DEPARTMENT 353

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
186,387	189,725	205,766	03-353-510-1001	Salaries	176,196	176,196
0	92	2,241	03-353-510-1002	Overtime	2,052	2,052
30,945	32,997	43,285	03-353-510-1003	P.E.R.S.	38,234	38,234
13,640	13,941	16,459	03-353-510-1004	Social Security	13,681	13,681
44,636	46,439	58,692	03-353-510-1005	Employee Insurance	44,550	44,550
0	0	4,580	03-353-510-1006	Unemployment	819	819
1,797	2,138	3,061	03-353-510-1007	Workers' Compensation	3,109	3,109
<u>277,406</u>	<u>285,331</u>	<u>334,084</u>		Total Personnel Services	<u>278,641</u>	<u>278,641</u>
MATERIALS AND SERVICES						
602	262	1,000	03-353-520-2001	Meetings, Travel & Memberships	1,000	1,000
5,617	10,890	2,000	03-353-520-2004	Permits, Licenses & Fees	5,000	5,000
919	100,262	135,000	03-353-520-2101	Utilities	110,000	110,000
24,484	6,690	76,400	03-353-520-2108	Contractual	50,000	50,000
0	2,464	7,900	03-353-520-2113	Audit Fees	7,900	7,900
86,312	24,994	50,000	03-353-520-2110	Emergency Repairs	50,000	50,000
23,176	18,360	20,000	03-353-520-2120	Insurance	29,000	29,000
495,297	439,137	430,000	03-353-520-2131	OMI Contract	464,000	464,000
0	299	2,600	03-353-520-2206	Postage	2,600	2,600
990	1,234	3,000	03-353-520-2228	Petroleum Products	3,000	3,000
34,355	13,251	25,000	03-353-520-2308	Automotive Parts	25,000	25,000
23,640	22,509	25,000	03-353-520-2316	Heavy Equipment parts	25,000	25,000
13,222	4,546	200,000	03-353-520-2317	Equipment Parts & Maintenance	200,000	200,000
<u>708,615</u>	<u>644,898</u>	<u>977,900</u>		Total Materials and Services	<u>972,500</u>	<u>972,500</u>
<u>986,021</u>	<u>930,229</u>	<u>1,311,984</u>		TOTAL COLLECTIONS/SANITARY EXPENDITURES	<u>1,251,141</u>	<u>1,251,141</u>

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER DEPARTMENT 355

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
166,931	169,147	184,639	03-355-510-1001	Salaries	156,723	156,723
0	107	2,775	03-355-510-1002	Overtime	2,673	2,673
28,309	29,740	40,938	03-355-510-1003	P.E.R.S.	35,868	35,868
12,141	12,445	14,798	03-355-510-1004	Social Security	12,236	12,236
41,158	43,525	56,534	03-355-510-1005	Employee Insurance	40,124	40,124
0	0	5,442	03-355-510-1006	Unemployment	1,931	1,931
3,010	3,863	5,577	03-355-510-1007	Workers' Compensation	5,132	5,132
251,549	258,828	310,703		Total Personnel Services	254,687	254,687
MATERIALS AND SERVICES						
579	262	2,000	03-355-520-2001	Meetings, Travel & Memberships	2,000	2,000
369	984	3,000	03-355-520-2004	Permits, Licenses & Fees	3,000	3,000
1,189	6,139	10,000	03-355-520-2101	Utilities	11,000	11,000
2,792	3,735	26,400	03-355-520-2108	Contractual	25,000	25,000
0	2,464	7,900	03-355-520-2113	Audit Fees	7,900	7,900
32,965	3,528	50,000	03-355-520-2110	Emergency Repairs	50,000	50,000
14,170	9,493	12,000	03-355-520-2120	Insurance	5,000	5,000
185,737	144,948	155,000	03-355-520-2131	OMI Contract	174,000	174,000
0	299	2,600	03-355-520-2206	Postage	2,600	2,600
6,247	8,961	5,500	03-355-520-2228	Petroleum Products	9,000	9,000
304	0	2,000	03-355-520-2308	Automotive Parts	2,000	2,000
9,190	4,557	4,000	03-355-520-2316	Heavy Equipment parts	4,000	4,000
0	46	60,000	03-355-520-2317	Equipment Parts & Maintenance	60,000	60,000
253,542	185,416	340,400		Total Materials & Services	355,500	355,500
505,091	444,244	651,103		TOTAL COLLECTION/STORMWATER EXPENDITURES	610,187	610,187
3,353,228	10,295,771	0	03-355-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
9,642,252	16,442,348	9,598,108		TOTAL WASTEWATER EXPENDITURES	9,393,126	9,393,126

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 9.5% and is paid to the City in quarterly payments. The City contributes 55% of this collected tax to fund the Coos Bay-North Bend Visitor and Convention Bureau (VCB).

Program Description

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

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

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 VCB receives funding through this fund from the City of Coos Bay, City of North Bend, and the Coquille Indian Tribe.

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 5% City Manager, 12% Finance Director, 7% Deputy Finance Director, 5% Finance Assistant, 5% Accounting Technician II, 7% Accounting Technician I, 5% Codes Specialist, 2% GIS Coordinator, 20% Operations Administrator, 5% Contracts Administrative Specialist, 10% Operations Superintendent, 30% (2) Lead Maintenance Worker, 18% (3) Maintenance Worker II, 28% (2) Maintenance Worker II, and 1% Mechanic salary and associated benefits. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE Allocation: 2.54 employees

**CITY OF COOS BAY 2019-2020 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
253,422	307,368	90,000	05-000-300-0100	CARRYOVER BALANCE	350,000	350,000
				TAXES		
450,419	491,263	464,286	05-000-311-0100	Hotel/Motel Tax - General	409,000	409,000
180,063	193,941	185,714	05-000-311-0200	Hotel/Motel Tax - Visitor's & Convention Bureau	505,000	505,000
<u>630,482</u>	<u>685,204</u>	<u>650,000</u>		Total Taxes	<u>914,000</u>	<u>914,000</u>
				USE OF MONEY AND PROPERTY		
2,361	4,947	2,500	05-000-350-0100	Interest	7,000	7,000
<u>2,361</u>	<u>4,947</u>	<u>2,500</u>		Total Use of Money and Property	<u>7,000</u>	<u>7,000</u>
				CURRENT SERVICES		
8,330	8,440	8,500	05-000-360-0100	Visitors Center Revenue	0	0
<u>8,330</u>	<u>8,440</u>	<u>8,500</u>		Total Current Services	<u>0</u>	<u>0</u>
				OTHER INCOME		
12,359	6,981	3,000	05-000-380-0100	Miscellaneous Revenue	0	0
<u>12,359</u>	<u>6,981</u>	<u>3,000</u>		Total Other Income	<u>0</u>	<u>0</u>
<u>906,955</u>	<u>1,012,941</u>	<u>754,000</u>		TOTAL HOTEL/MOTEL TAX RESOURCES	<u>1,271,000</u>	<u>1,271,000</u>

**CITY OF COOS BAY 2019-2020 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
101,410	104,685	116,083	05-410-510-1001	Salaries	159,356	159,356
1,084	1,217	5,236	05-410-510-1002	Overtime	6,618	6,618
17,332	17,364	23,984	05-410-510-1003	P.E.R.S.	34,746	34,746
7,520	7,862	9,505	05-410-510-1004	Social Security	12,736	12,736
33,515	35,173	47,440	05-410-510-1005	Employee Insurance	49,277	49,277
0	0	3,078	05-410-510-1006	Unemployment	2,345	2,345
5,106	6,220	9,206	05-410-510-1007	Workers' Compensation	12,456	12,456
165,968	172,521	214,532		Total Personnel Services	277,534	277,534
MATERIALS AND SERVICES						
24,457	27,908	25,000	05-410-520-2101	Tourism related - dock utilities	30,000	30,000
6,486	8,214	10,000	05-410-520-2108	Contractual	45,000	45,000
0	924	1,200	05-410-520-2113	Audit Fees	1,500	1,500
10,311	11,029	12,000	05-410-520-2120	Insurance	2,000	2,000
18,255	15,031	20,000	05-410-520-2204	Community Events & Promotion	75,000	75,000
0	233	1,050	05-410-520-2206	Postage	700	700
4,875	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875	4,875
2,218	7,659	2,200	05-410-520-2308	Sun Building Maintenance	20,000	20,000
0	773	10,000	05-410-520-2311	Egyptian Theater	10,000	10,000
20,000	5,000	5,000	05-410-520-2410	Boat Building Center (Tall Ships)	5,000	5,000
180,063	193,941	325,000	05-410-520-2429	Visitors Convention Bureau (in and out)	505,000	505,000
11,150	13,533	10,000	05-410-520-2433	Special Projects (including Christmas Lights)	75,000	75,000
101,851	107,929	25,000	05-410-520-2434	Visitor Information Center	53,000	53,000
53,952	50,662	50,000	05-410-520-2435	Art Museum Management/Maintenance/Utilities	60,000	60,000
433,618	447,711	501,325		Total Materials and Services	887,075	887,075
0	0	38,143	05-410-560-6001	CONTINGENCY	106,391	106,391
307,368	392,709	0	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
906,955	1,012,941	754,000		TOTAL HOTEL/MOTEL TAX EXPENDITURES	1,271,000	1,271,000

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

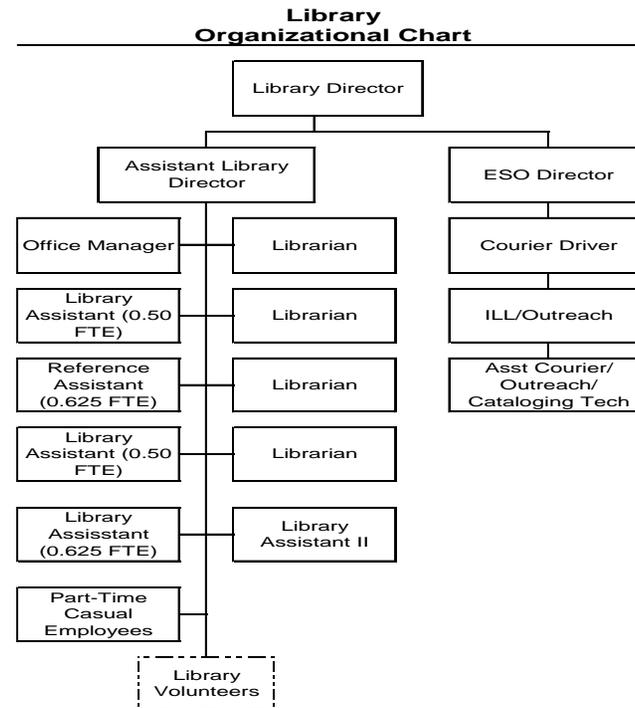
As a member of the Coos County Library Service District, the Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service, 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 2019-2020 BUDGET
LIBRARY FUND 07
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
CARRYOVER BALANCE						
811,902	845,013	715,000	07-000-300-0100	Carryover Balance - unrestricted	900,000	900,000
51,598	52,490	0	07-000-300-0200	Carryover Balance - restricted (donation & furniture)	100,000	100,000
863,500	897,503	715,000		Total Carryover Balance	1,000,000	1,000,000
RESOURCES FROM OTHER AGENCIES						
2,073	2,146	1,200	07-000-340-0300	State Library Grant	1,700	1,700
0	3,000	7,500	07-000-340-0301	Grants	7,000	7,000
2,000	17,273	2,500	07-000-340-0303	Federal Grants	5,000	5,000
1,061,321	1,109,072	1,010,000	07-000-340-0900	Library Tax Base	1,115,000	1,115,000
1,065,394	1,131,491	1,021,200		Total Resources from other Agencies	1,128,700	1,128,700
USE OF MONEY AND PROPERTY						
9,881	16,089	6,000	07-000-350-0100	Interest	12,000	12,000
2,575	3,800	2,000	07-000-350-1100	Auditorium Rental	2,500	2,500
12,456	19,889	8,000		Total Use of Money & Property	14,500	14,500
CHARGES FOR CURRENT SERVICES						
7,968	7,988	6,500	07-000-360-0100	Copies	7,000	7,000
15,641	13,848	14,200	07-000-360-1800	Library Fees	10,000	10,000
23,609	21,835	20,700		Total Charges for Current Services	17,000	17,000
OTHER INCOME						
799	245	0	07-000-380-0100	Miscellaneous	100	100
930	602	400	07-000-380-0400	Reimbursements	500	500
21,630	29,196	18,000	07-000-380-0900	Gifts & Donations	20,000	20,000
23,359	30,044	18,400		Total Other Income	20,600	20,600
1,988,318	2,100,762	1,783,300		TOTAL LIBRARY RESOURCES	2,180,800	2,180,800

**CITY OF COOS BAY 2019-2020 BUDGET
LIBRARY FUND 07
EXPENDITURES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
529,078	526,988	668,787	07-510-510-1001	Salaries	686,818	686,818
94,142	99,923	115,799	07-510-510-1003	P.E.R.S.	133,210	133,210
40,069	39,956	51,171	07-510-510-1004	Social Security	52,548	52,548
137,395	130,299	205,917	07-510-510-1005	Employee Insurance	153,574	153,574
105	113	16,150	07-510-510-1006	Unemployment	13,000	13,000
1,366	1,548	2,620	07-510-510-1007	Workers' Compensation	2,833	2,833
25	36	162	07-510-510-1008	Volunteer Worker's Compensation	122	122
802,179	798,863	1,060,606		Total Personnel Services	1,042,105	1,042,105
MATERIALS AND SERVICES						
6,856	3,097	8,000	07-510-520-2005	Training, Meetings, Travel, and Dues	9,000	9,000
39,535	37,467	42,000	07-510-520-2101	Utilities	42,000	42,000
3,641	4,261	13,200	07-510-520-2102	Telephone	13,000	13,000
1,288	1,740	8,000	07-510-520-2105	Advertising	15,000	15,000
22,638	21,770	12,000	07-510-520-2108	Contractual	42,250	42,250
20,485	21,968	21,000	07-510-520-2120	Insurance	14,500	14,500
6,555	6,158	7,200	07-510-520-2122	Duplicating	8,500	8,500
238	607	3,000	07-510-520-2123	Printing	3,000	3,000
1,892	2,221	2,200	07-510-520-2205	Office Supplies	2,500	2,500
2,496	1,429	2,500	07-510-520-2206	Postage	2,200	2,200
4,273	4,749	4,400	07-510-520-2225	Janitorial Supplies	5,200	5,200
0	0	33,000	07-510-520-2231	Small Equipment	35,000	35,000
1,111	14,814	11,200	07-510-520-2234	Library Grant Materials	17,000	17,000
12,575	11,785	14,000	07-510-520-2235	Library Supplies	15,000	15,000
68,040	67,507	82,000	07-510-520-2236	Library Books and Records	100,000	100,000
0	0	0	07-510-520-2236	Library Books and Records (restricted)	50,000	50,000
7,726	9,111	8,500	07-510-520-2237	Periodicals	10,000	10,000
170	179	200	07-510-520-2238	Microfilm	200	200
1,800	1,214	2,100	07-510-520-2239	State Aid to Children	2,000	2,000
4,782	4,784	5,200	07-510-520-2302	Office Equipment Rental	5,200	5,200
738	21,358	7,000	07-510-520-2303	Equipment Repairs/Replacement	25,000	25,000
11,626	9,394	9,500	07-510-520-2304	Equipment Maintenance Contracts	12,000	12,000
0	0	0	07-510-520-2306	Furniture (restricted)	75,000	75,000
29,371	35,875	33,000	07-510-520-2309	Building & Grounds Maintenance	50,000	50,000
347	20	300	07-510-520-2406	Reimbursable	200	200

**CITY OF COOS BAY 2019-2020 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
				MATERIALS AND SERVICES (continued)		
350	480	600	07-510-520-2424	Library Board	500	500
22,421	32,997	18,000	07-510-520-2450	Gifts, Donations & Memorials	20,000	20,000
270,954	314,984	348,100		Total Materials and Services	574,250	574,250
				CAPITAL OUTLAY		
17,682	9,450	0	07-510-530-3001	Computer Hardware & Software	0	0
17,682	9,450	0		Total Capital Outlay	0	0
0	0	374,594	07-510-560-6001	CONTINGENCY	564,445	564,445
897,503	977,465	0	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
1,988,318	2,100,762	1,783,300		TOTAL LIBRARY EXPENDITURES	2,180,800	2,180,800

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.

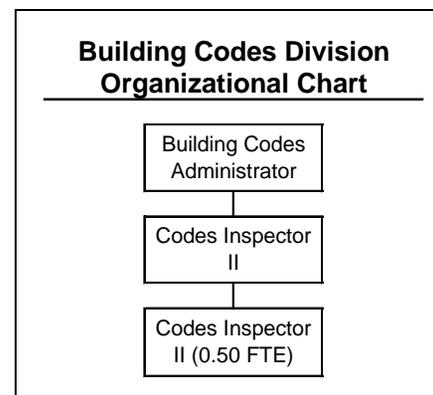
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Working with the City's Code Enforcement and the City Attorney, the City works with citizens to effectively mitigate issues arising from unsafe conditions.

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. Due to increased construction activity, this budget includes the addition of a full time and half-time Codes Inspector 2 positions.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 2% City Manager; 1% City Attorney; 2% Finance Director, Deputy Finance Director, Finance Assistant, Accounting Technician II and Accounting Technician I; 5% Public Works and Community Development Director; 10% Community Development Planning Administrator; 50% Office Manager and Codes/Planning Specialist; 3% Codes Specialist; 85% Building Codes Administrator; 100% Part-time Codes Inspector II; 50% Codes Inspector II; 50% Code Enforcement Officer; 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 B & C at the end of this budget. Approximate FTE by allocation: 4.17 employees.



**CITY OF COOS BAY 2019-2020 BUDGET
BUILDING CODES FUND 08
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
158,329	194,350	130,500	08-000-300-0100	CARRYOVER BALANCE	350,000	350,000
				LICENSES AND PERMITS		
119,336	126,301	135,000	08-000-330-0600	Plan Check Fees	130,000	130,000
143,889	173,328	174,090	08-000-330-0700	Building Permits	175,000	175,000
195	714	260	08-000-330-0800	Plumbing Permits	200	200
29,964	33,103	25,000	08-000-330-0900	Mechanical Permits	25,000	25,000
82	300	100	08-000-330-1000	Electrical Permits	100	100
528	2,246	500	08-000-330-1400	Mobile Home Permits	500	500
48,518	48,644	15,000	08-000-330-1500	Other Permits	10,000	10,000
342,512	384,637	349,950		Total Licenses and Permits	340,800	340,800
				INTERGOVERNMENTAL RESOURCES		
0	29,964	50,000	08-000-340-0600	Intergovernmental Revenue (North Bend)	10,000	10,000
0	29,964	50,000		Total Intergovernmental Revenue	10,000	10,000
				USE OF MONEY AND PROPERTY		
1,943	3,847	1,500	08-000-350-0100	Interest	5,000	5,000
1,943	3,847	1,500		Total Use of Money & Property	5,000	5,000
				OTHER INCOME		
26	52	0	08-000-380-0100	Miscellaneous	0	0
(0)	0	0	08-000-380-0200	Cash Over/Short	0	0
26	52	0		Total Other Income	0	0
502,810	612,851	531,950		TOTAL BUILDING CODE RESOURCES	705,800	705,800

**CITY OF COOS BAY 2019-2020 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
PERSONNEL SERVICES						
172,465	203,399	255,674	08-304-510-1001	Salaries	258,864	258,864
0	12	600	08-304-510-1002	Overtime	1,624	1,624
33,333	41,445	61,142	08-304-510-1003	P.E.R.S.	71,859	71,859
12,712	15,037	19,739	08-304-510-1004	Social Security	20,141	20,141
37,047	40,920	79,417	08-304-510-1005	Employee Insurance	65,368	65,368
708	0	6,554	08-304-510-1006	Unemployment	3,149	3,149
1,584	2,273	4,014	08-304-510-1007	Workers' Compensation	3,810	3,810
3,606	2,425	0	08-304-510-1009	Comp/Vacation Accruals	0	0
261,456	305,512	427,140		Total Personnel Services	424,815	424,815
MATERIALS AND SERVICES						
1,490	3,843	5,000	08-304-520-2001	Meetings, Travel & Memberships	5,000	5,000
3,087	4,625	15,000	08-304-520-2005	Training	15,000	15,000
1,426	1,596	2,053	08-304-520-2102	Telephone	2,000	2,000
13,000	13,833	15,000	08-304-520-2104	Property/office lease	15,000	15,000
0	21	200	08-304-520-2105	Advertising	100	100
10,604	10,347	5,700	08-304-520-2108	Contractual	15,000	15,000
0	463	750	08-304-520-2113	Audit Fees	1,000	1,000
4,992	6,183	6,300	08-304-520-2120	Insurance	1,400	1,400
122	693	250	08-304-520-2122	Duplicating	1,000	1,000
58	65	250	08-304-520-2123	Printing	500	500
3,610	3,928	3,600	08-304-520-2200	Merchant Fees	5,000	5,000
0	0	0	08-304-520-2201	Uniform Allowance	1,000	1,000
748	584	1,200	08-304-520-2205	Office Supplies	1,000	1,000
302	352	500	08-304-520-2206	Postage	500	500
0	1,390	500	08-304-520-2216	Small Equipment	15,000	15,000
31	160	500	08-304-520-2224	Data Processing Supplies	500	500
574	671	1,500	08-304-520-2228	Petroleum Products	1,500	1,500
0	0	250	08-304-520-2303	Equipment Repairs	1,000	1,000
960	1,237	2,000	08-304-520-2308	Automotive Parts	5,000	5,000
41,004	49,992	60,553		Total Materials and Services	86,500	86,500

**CITY OF COOS BAY 2019-2020 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
<u>0</u>	<u>0</u>	<u>18,284</u>	08-304-530-3008	CAPITAL OUTLAY		
				Vehicles	50,000	50,000
<u>0</u>	<u>0</u>	<u>18,284</u>		Total Capital Outlay	<u>50,000</u>	<u>50,000</u>
				TRANSFERS OUT		
6,000	6,000	10,000	08-304-550-5013	Transfer to Technology Fund	0	0
0	14,000	0	08-304-550-5035	Transfer to Major Capital Fund	0	0
<u>6,000</u>	<u>20,000</u>	<u>10,000</u>		Total Transfers Out	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>15,973</u>	08-304-560-6001	CONTINGENCY	<u>144,485</u>	<u>144,485</u>
<u>194,350</u>	<u>237,347</u>	<u>0</u>	08-304-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>502,810</u>	<u>612,851</u>	<u>531,950</u>		TOTAL BUILDING CODES EXPENDITURES	<u>705,800</u>	<u>705,800</u>

**CITY OF COOS BAY 2019-2020 BUDGET
9-1-1 TAX FUND 10**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
73,566	40,261	40,000	10-000-300-0100	CARRYOVER BALANCE	28,000	28,000
RESOURCES FROM OTHER AGENCIES						
82,915	85,001	85,900	10-000-340-1600	City of Coos Bay	85,900	85,900
19,503	20,048	20,241	10-000-340-2000	City of Coquille (PSAP)	20,160	20,160
76,793	76,326	79,452	10-000-340-2300	911 Contracts	89,900	89,900
179,211	181,374	185,593		Total Resources from Other Agencies	195,960	195,960
USE OF MONEY AND PROPERTY						
588	758	500	10-000-350-0100	Interest	750	750
588	758	500		Total Use of Money and Property	750	750
253,365	222,393	226,093		TOTAL 9-1-1 TAX FUND RESOURCES	224,710	224,710
EXPENDITURES						
PERSONNEL SERVICES						
129,995	90,128	114,857	10-380-510-1001	Salaries	117,617	117,617
6,474	15,536	11,486	10-380-510-1002	Overtime	12,602	12,602
26,466	16,802	24,718	10-380-510-1003	P.E.R.S.	24,229	24,229
10,122	7,921	9,667	10-380-510-1004	Social Security	8,999	8,999
22,645	17,434	40,001	10-380-510-1005	Employee Insurance	18,900	18,900
0	0	1,000	10-380-510-1006	Unemployment	1,000	1,000
306	272	475	10-380-510-1007	Worker's Compensation	523	523
196,008	148,092	202,204		Total Personnel Services	183,870	183,870
MATERIALS AND SERVICES						
9,407	8,621	10,000	10-380-520-2102	Telephone	10,000	10,000
7,689	5,711	13,889	10-380-520-2108	Contractual	30,840	30,840
17,096	14,332	23,889		Total Materials and Services	40,840	40,840
40,261	59,969	0	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
253,365	222,393	226,093		TOTAL 9-1-1 TAX FUND EXPENDITURES	224,710	224,710

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. This fund also is a venue for paying the City of Coos Bay's portion of debt service obligations of the Coos Bay – North Bend Water Board. This fund also holds the Oregon Financing Infrastructure Authority and Department of Environmental Quality wastewater debt reserve to secure repayment of obligations.

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

**CITY OF COOS BAY 2019-2020 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series	Month/Day
				2019
0	14,000	14,000	Loan #17	Wastewater DEQ SO SRF 2 R24001 2021
20,000	2,000	22,000	Loan #14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)
572,000	246,000	818,000	Loan #18	Wastewater DEQ SRF 1 R24000 2018
216,000	42,000	258,000	Loan #12	Wastewater IFA 1 Series 2012 (est 2027 mature)
352,000	35,500	387,500	Loan #13	Wastewater IFA 2 Series 2013 (est 2028 mature)
5,100	3,600	8,700	Loan #2	Water 2005-OECDD 6/2005 (12/29 mature)
390,000	22,000	412,000	Loan #16	Refunding Water Series 2016 (12/24 mature)
0	75,000	75,000	Loan #4	Fire Station 4/2009 (6/28 mature)
60,000	1,800	61,800	Loan #9	City Hall Seismic Loan from URA (12/21 mature)
223,000	127,000	350,000	Loan #8	Water IFA Series 2010 (12/32 mature)
65,100	2,100	67,200	Loan #10	Wastewater Land Purchase 11/12 (12/20 mature)
				2020
52,000	22,000	74,000	Loan #17	Wastewater DEQ SO SRF 2 R24001
575,000	120,000	695,000	Loan #18	Wastewater DEQ SRF 1 R24000
20,000	1,900	21,900	Loan #14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)
0	1,100	1,100	Loan #10	Wastewater Land Purchase 11/12 (12/20 mature)
0	18,100	18,100	Loan #16	Refunding Water Series 2016 (12/24 mature)
340,000	75,000	415,000	Loan #4	Fire Station 4/2009 (6/28 mature)
0	42,000	42,000		Wastewater IFA 1 Series 2012 (est 2027 mature)
0	35,500	35,500		Wastewater IFA 2 Series 2013 (est 2028 mature)
2,890,200	886,600	3,776,800		

SUMMARY				
1,767,000	557,000	2,324,000	Wastewater Projects (12)	
65,100	3,200	68,300	Wastewater Land Purchase 11/12 (12/20 mature)	
60,000	1,800	61,800	City Hall Seismic Loan from URA (12/21 mature)	
40,000	3,900	43,900	Water Board OTIB ODOT Loan	
5,100	3,600	8,700	Water 2005-OECDD (12) (12/29 mature)	
223,000	127,000	350,000	Water IFA Series 2010 (12/32 mature)	
390,000	40,100	430,100	Refunding Water Series 2016 (12/24 mature)	
2,550,200	736,600	3,286,800	Total Fund 12	
340,000	150,000	490,000	Fire Station (11) 6/28 mature	
2,890,200	886,600	3,776,800	TOTAL ANNUAL DEBT	

**CITY OF COOS BAY 2019-2020 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
342,037	381,740	381,741	11-000-300-0100	CARRYOVER BALANCE	425,000	425,000
PROPERTY TAXES						
501,715	462,826	492,151	11-000-310-0100	Current Property Taxes	488,950	488,950
23,880	27,120	20,000	11-000-310-0200	Delinquent Property Taxes	20,000	20,000
<u>525,595</u>	<u>489,947</u>	<u>512,151</u>		Total Property Taxes	<u>508,950</u>	<u>508,950</u>
USE OF MONEY AND PROPERTY						
6,058	9,872	5,000	11-000-350-0100	Interest	3,000	3,000
<u>6,058</u>	<u>9,872</u>	<u>5,000</u>		Total Use of Money and Property	<u>3,000</u>	<u>3,000</u>
<u>873,690</u>	<u>881,559</u>	<u>898,892</u>		TOTAL G.O. BOND REDEMPTION FUND RESOURCES	<u>936,950</u>	<u>936,950</u>
EXPENDITURES						
DEBT SERVICE						
305,000	315,000	734,892	11-600-540-4003	Principal (Fire GO 2009)	685,000	685,000
186,950	174,750	164,000	11-600-540-4004	Interest (Fire GO 2009)	149,000	149,000
<u>491,950</u>	<u>489,750</u>	<u>898,892</u>		Total Debt Service	<u>834,000</u>	<u>834,000</u>
<u>381,740</u>	<u>391,809</u>	<u>0</u>	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>102,950</u>	<u>102,950</u>
<u>873,690</u>	<u>881,559</u>	<u>898,892</u>		TOTAL GO BOND REDEMPTION FUND EXPENDITURES	<u>936,950</u>	<u>936,950</u>

**CITY OF COOS BAY 2019-2020 BUDGET
REVENUE BOND FUND 12**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
3,853,129	4,594,589	4,594,589	12-000-300-0100	RESOURCES CARRYOVER BALANCE	4,482,370	4,482,370
752,935	823,009	836,200	12-000-340-1100	RESOURCES FROM OTHER AGENCIES Water Board Bond Payments	832,700	832,700
0	0	8,026,000	12-000-340-1200	Charleston Sanitary District	0	0
752,935	823,009	8,862,200		Total Resources from Other Agencies	832,700	832,700
66,447	63,000	62,400	12-000-390-2000	TRANSFERS IN Transfer from General Fund for CH Seismic Loan	0	0
900,000	851,389	1,484,817	12-000-390-0900	Transfer from WW Fund	1,099,054	1,099,054
966,447	914,389	1,547,217		Total Transfers In	1,099,054	1,099,054
5,572,510	6,331,987	15,004,006		TOTAL REVENUE BOND FUND RESOURCES	6,414,124	6,414,124
				EXPENDITURES		
				DEBT SERVICE		
319,372	4,589	4,900	12-610-540-4001	Principal CBNBWB OECDD	5,100	5,100
12,122	4,031	3,900	12-610-540-4002	Interest CBNBWB OECDD	3,600	3,600
201,016	207,851	216,000	12-610-540-4007	Principal CBNBWB IFA Series 2010	223,000	223,000
147,613	140,779	135,000	12-610-540-4008	Interest CBNBWB IFA Series 2010	127,000	127,000
64,837	65,000	91,100	12-610-540-4009	Principal WW Land Purchase 2012	65,100	65,100
8,450	6,287	5,200	12-610-540-4010	Interest WW Land Purchases 2012	3,200	3,200
0	0	225,000	12-610-540-4011	Principal WW Series IFA 1 2012	216,000	216,000
61,195	65,545	84,000	12-610-540-4012	Interest WW Series IFA 1 2012	84,000	84,000
0	0	375,000	12-610-540-4013	Principal WW Series IFA 2 2013	352,000	352,000
24,057	40,855	71,000	12-610-540-4014	Interest WW Series IFA 2 2013	71,000	71,000
60,000	60,000	60,000	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	0	0
3,600	3,000	2,400	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	0	0
37,834	38,524	40,000	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	40,000	40,000
5,468	4,778	4,400	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	3,900	3,900
0	370,000	385,000	12-610-540-4019	Principal CBNBWB 2016 JPM B06 Refi	390,000	390,000
32,356	52,457	47,000	12-610-540-4020	Interest CBNBWB 2016 JPM B06 Refi	40,100	40,100
0	0	8,918,000	12-610-540-4021	Wastewater DEQ SRF 1 R24000 Principal	1,147,000	1,147,000
0	0	240,000	12-610-540-4022	Wastewater DEQ SRF 1 R24000 Interest	366,000	366,000
0	0	104,000	12-610-540-4023	Wastewater DEQ SO SRF 2 R24001 Principal	52,000	52,000
0	0	25,500	12-610-540-4024	Wastewater DEQ SO SRF 2 R24001 Interest	36,000	36,000
977,921	1,063,695	11,037,400		Total Debt Service	3,225,000	3,225,000

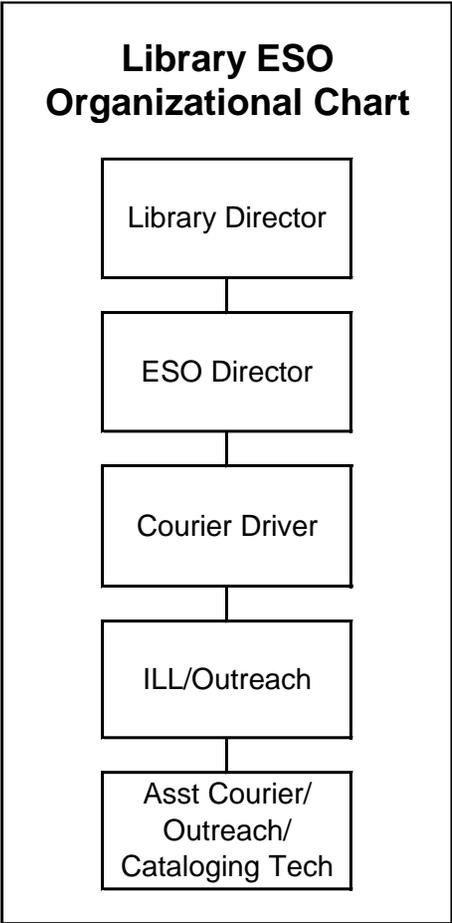
**CITY OF COOS BAY 2019-2020 BUDGET
REVENUE BOND FUND 12**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
EXPENDITURES (continued)						
TRANSFERS OUT						
0	0	725,000	12-610-550-5008	Transfer to Wastewater	0	0
<u>0</u>	<u>0</u>	<u>725,000</u>		Total Transfers Out	<u>0</u>	<u>0</u>
CONTINGENCY						
0	0	1,325,004	12-610-560-6001	Contingency (IFA Series 2012 & 2013)	0	0
0	0	1,262,968	12-610-560-6004	Contingency WW (DEQ R2400 & R24001)	0	0
<u>0</u>	<u>0</u>	<u>2,587,972</u>		Total Contingency	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>653,634</u>	12-610-560-6005	RESERVED FOR FUTURE EXPENDITURES	<u>3,189,124</u>	<u>3,189,124</u>
<u>4,594,589</u>	<u>5,268,292</u>	<u>0</u>	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u><u>5,572,510</u></u>	<u><u>6,331,987</u></u>	<u><u>15,004,006</u></u>		TOTAL REVENUE BOND FUND EXPENDITURES	<u><u>6,414,124</u></u>	<u><u>6,414,124</u></u>

LIBRARY – Extended Services Office

Extended Services Office

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



**CITY OF COOS BAY 2019-2020 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
253,562	405,691	250,000	14-000-300-0100	CARRYOVER BALANCE	510,000	510,000
				RESOURCES FROM OTHER AGENCIES		
5,598	5,898	7,000	14-000-340-0300	State Library Grant	5,000	5,000
0	130	0	14-000-340-0302	Gifts, Donations & Memorials	100	100
680,998	710,998	710,998	14-000-340-0900	ESO Intergov Coos County Reimb	323,571	323,571
686,596	717,026	717,998		Total Resources From Other Agencies	328,671	328,671
				USE OF MONEY AND PROPERTY		
2,026	5,430	2,000	14-000-350-0100	Interest	5,000	5,000
2,026	5,430	2,000		Total Use of Money and Property	5,000	5,000
				OTHER REVENUE		
11,011	14,933	4,000	14-000-380-0100	Misc. Revenue	5,000	5,000
109	136	200	14-000-380-0400	Reimbursements/Fines	200	200
11,121	15,069	4,200		Total Other Income	5,200	5,200
953,305	1,143,216	974,198		TOTAL CCLSD ESO FUND RESOURCES	848,871	848,871

**CITY OF COOS BAY 2019-2020 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
PERSONNEL SERVICES						
187,211	177,025	186,005	14-615-510-1001	Salaries	179,890	179,890
148	0	2,000	14-615-510-1002	Overtime	3,000	3,000
25,478	17,079	33,428	14-615-510-1003	P.E.R.S.	35,500	35,500
14,095	13,114	14,385	14-615-510-1004	Social Security	13,993	13,993
41,514	68,490	83,076	14-615-510-1005	Employee Insurance	76,013	76,013
0	0	10,500	14-615-510-1006	Unemployment	6,000	6,000
1,736	2,256	4,571	14-615-510-1007	Workers' Compensation	806	806
<u>270,182</u>	<u>277,963</u>	<u>333,965</u>		Total Personnel Services	<u>315,202</u>	<u>315,202</u>
MATERIALS AND SERVICES						
0	0	0	14-615-520-2001	Training	5,000	5,000
7,250	6,461	11,200	14-615-520-2005	Meetings, Travel, & Dues	6,775	6,775
1,595	1,804	2,000	14-615-520-2102	Telephone	2,000	2,000
75	426	500	14-615-520-2105	Advertising	500	500
70,284	101,825	90,000	14-615-520-2108	Contractual	109,350	109,350
0	1,099	5,000	14-615-520-2113	Audit	2,500	2,500
16,110	14,281	25,000	14-615-520-2116	Internet	18,000	18,000
10,435	11,057	14,000	14-615-520-2120	Insurance	4,000	4,000
0	0	500	14-615-520-2123	Printing	2,000	2,000
112,705	95,622	0	14-615-520-2131	North Bend Services	0	0
0	315	300	14-615-520-2201	Uniform Allowance	300	300
4,709	3,639	6,000	14-615-520-2205	Office Supplies	6,000	6,000
10,191	7,000	13,000	14-615-520-2206	Postage	13,000	13,000
3,016	2,851	4,500	14-615-520-2224	Data Processing Supplies	4,500	4,500
6,930	9,267	15,000	14-615-520-2228	Petroleum Products	15,000	15,000
0	0	160,000	14-615-520-2231	Small Equipment	25,000	25,000
3,503	4,508	29,000	14-615-520-2236	Library Books & Records	29,000	29,000
1,103	5,754	7,000	14-615-520-2239	State Grant (R2R)	7,000	7,000
99	54,098	1,000	14-615-520-2303	Equipment Repair	1,000	1,000
19,609	19,500	129,500	14-615-520-2304	Equipment Maintenance Contract	115,000	115,000
3,580	9,892	7,000	14-615-520-2308	Automotive Parts	10,000	10,000
0	16	200	14-615-520-2406	Reimbursable	200	200
6,239	3,451	9,000	14-615-520-2450	CCLSD Project	22,000	22,000
<u>277,432</u>	<u>352,868</u>	<u>529,700</u>		Total Materials and Services	<u>398,125</u>	<u>398,125</u>

**CITY OF COOS BAY 2019-2020 BUDGET
 COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
 EXPENDITURES (continued)**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
0	19,997	40,000	14-615-530-3008	CAPITAL OUTLAY Vehicles	60,000	60,000
0	19,997	40,000		Total Capital Outlay	60,000	60,000
0	0	70,533	14-615-560-6001	CONTINGENCY	75,544	75,544
405,691	492,387	0	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
953,305	1,143,216	974,198		TOTAL CCLSD ESO FUND EXPENDITURES	848,871	848,871

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. One of the revenue sources for this fund includes Surface Transportation Block Grant (STBG) Program dollars (formerly STP). These are Oregon Department of Transportation pass-through dollars from the Federal Government and will primarily be used for resurfacing and reconstruction of collector and arterial streets in the City. Another source of street repair funding is the PacifiCorp franchise fee. Approximately 22% of the franchise fee collected goes into this fund. Other sources of revenue are a \$240,000 transfer from the Gas Tax plus the recently created Transportation Utility Fee.

PARKS IMPROVEMENT FUND

This budget provides for major upgrades and a venue for expenditure of donations specifically for the park system. The funds for park improvements come from a variety of sources: donations, grants, general fund, and bonds. This fund is used to accumulate donations for ongoing improvements in Choshi Gardens, including a recent \$165,000 donation which can be used to match a grant for dredging Mingus Pond and constructing fishing structures. Matching funds would be required for a grant to reconstruct the Empire Lakes Bridge. This match 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. This year's budget includes a 2 million dollar grant from ODOT Safe Routes to School program.

SPECIAL IMPROVEMENT FUND

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

WASTEWATER IMPROVEMENT FUND

This budget provides for capital improvements to the City's wastewater system. Money from the Wastewater 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 pump station #17, start design plans for WWTP #1, and SRF loan Sponsorship Option stormwater quality projects.

**CITY OF COOS BAY 2019-2020 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				RESOURCES		
145,551	147,907	147,000	15-000-300-0100	CARRYOVER BALANCE	170,000	170,000
				USE OF MONEY AND PROPERTY		
1,616	2,584	1,000	15-000-350-0100	Interest	3,000	3,000
<u>1,616</u>	<u>2,584</u>	<u>1,000</u>		Total Use of Money and Property	<u>3,000</u>	<u>3,000</u>
				SERVICES AND REPAYMENTS		
740	360	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0	0
0	4,685	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0	0
0	1,996	0	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	0	0
<u>740</u>	<u>7,041</u>	<u>0</u>		Total Services and Repayments	<u>0</u>	<u>0</u>
<u>147,907</u>	<u>157,532</u>	<u>148,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES	<u>173,000</u>	<u>173,000</u>
				EXPENDITURES		
				MATERIALS AND SERVICES		
0	0	40,000	15-760-520-2108	Contractual	40,000	40,000
<u>0</u>	<u>0</u>	<u>40,000</u>		Total Materials and Services	<u>40,000</u>	<u>40,000</u>
				CAPITAL OUTLAY		
0	0	108,000	15-760-530-3102	Construction	133,000	133,000
<u>0</u>	<u>0</u>	<u>108,000</u>		Total Capital Outlay	<u>133,000</u>	<u>133,000</u>
<u>147,907</u>	<u>157,532</u>	<u>0</u>	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>147,907</u>	<u>157,532</u>	<u>148,000</u>		TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES	<u>173,000</u>	<u>173,000</u>

**CITY OF COOS BAY 2019-2020 BUDGET
STREET IMPROVEMENT FUND 16**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.	RESOURCES	Proposed 2019-20	Committee Approved 2019-20
384,368	491,638	374,845	16-000-300-0100	CARRYOVER BALANCE	175,000	175,000
				RESOURCES FROM OTHER AGENCIES		
(80,793)	0	100,000	16-000-340-0300	Federal Grant	25,000	25,000
0	0	200,000	16-000-340-1000	ODOT Grant	25,000	25,000
0	598,836	199,000	16-000-340-1200	Surface Transportation Program Funds (STP)	380,000	380,000
(80,793)	598,836	499,000		Total Resources From Other Agencies	430,000	430,000
				USE OF MONEY AND PROPERTY		
1,591	7,550	0	16-000-350-0100	Interest	5,000	5,000
1,591	7,550	0		Total Use of Money and Property	5,000	5,000
				OTHER RESOURCES		
0	0	0	16-000-380-0700	Transportation Utility Fee	952,000	952,000
0	0	0		Total Use of Money and Property	952,000	952,000
				TRANSFERS IN		
349,664	342,219	400,000	16-000-390-1001	Gas Tax Fund Electricity Franchise Fee	620,039	620,039
349,664	342,219	400,000		Total Transfers In	620,039	620,039
654,830	1,440,244	1,273,845		TOTAL STREET IMPROVEMENT RESOURCES	2,182,039	2,182,039
				EXPENDITURES		
				MATERIALS AND SERVICES		
0	0	100,000	16-710-520-2108	Contractual	100,000	100,000
0	0	100,000		Total Materials and Services	100,000	100,000
				CAPITAL OUTLAY		
78,110	30,459	684,845	16-710-530-3101	Construction - Electricity Franchise Fees	925,000	925,000
245	1,034,940	399,000	16-710-530-3102	Construction	1,157,039	1,157,039
84,836	0	0	16-710-530-3103	Federally Funded Projects	0	0
163,191	1,065,399	1,083,845		Total Capital Outlay	2,082,039	2,082,039
				TRANSFERS OUT		
0	0	90,000	16-710-550-5000	State Gas Tax Fund	0	0
0	0	90,000		Total Transfers Out	0	0
491,638	374,845	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
654,830	1,440,244	1,273,845		TOTAL STREET IMPROVEMENT EXPENDITURES	2,182,039	2,182,039

**CITY OF COOS BAY 2019-2020 BUDGET
PARKS IMPROVEMENT FUND 17**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.	RESOURCES	Proposed 2019-20	Committee Approved 2019-20
				CARRYOVER BALANCE		
130,289	149,003	0	17-000-300-0100	Carryover Balance - Regular	13,000	13,000
0	0	0	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	165,757	165,757
1,193	1,193	3,000	17-000-300-0200	Carryover Balance - Choshi Gardens (OR Comm Found)	1,193	1,193
131,482	150,197	3,000		Total Carryover Balance	179,950	179,950
				RESOURCES - OTHER AGENCIES		
81,649	163,729	85,000	17-000-340-0300	Grants - State	0	0
0	0	216,000	17-000-340-0305	Grant - Empire Lakes Bridge Replacement	210,000	210,000
81,649	163,729	301,000		Total Resources - Other Agencies	210,000	210,000
				USE OF MONEY AND PROPERTY		
1,316	517	0	17-000-350-0100	Interest	2,000	2,000
1,316	517	0		Total Use of Money and Property	2,000	2,000
				OTHER RESOURCES		
0	9,639	0	17-000-380-0100	Miscellaneous	200	200
2,451	2,442	3,000	17-000-380-0900	Donations-Choshi Gardens	3,000	3,000
0	28,463	36,000	17-000-380-1000	Gifts and Donations other	6,000	6,000
2,451	40,544	39,000		Total Other Resources	9,200	9,200
				TRANSFERS IN		
61,584	94,457	50,050	17-000-390-0850	Major Capital Fund	40,000	40,000
61,584	94,457	50,050		Total Transfers In	40,000	40,000
278,481	449,443	393,050		TOTAL PARKS IMPROVEMENT FUND RESOURCES	441,150	441,150
				EXPENDITURES		
				MATERIALS AND SERVICES		
2,419	2,446	157,050	17-720-520-2108	Contractual	5,393	5,393
2,419	2,446	157,050		Total Materials and Services	5,393	5,393
				CAPITAL OUTLAY		
29,610	28,463	0	17-720-530-3102	Construction	0	0
96,256	406,533	0	17-720-530-3103	Mingus Park Pool	40,000	40,000
0	0	236,000	17-720-530-3107	Empire Lakes Bridge Replacement	230,000	230,000
0	0	0	17-720-530-3111	Choshi Gardens	165,757	165,757
125,866	434,996	236,000		Total Capital Outlay	435,757	435,757
150,197	12,001	0	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
278,481	449,443	393,050		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	441,150	441,150

**CITY OF COOS BAY 2019-2020 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				RESOURCES		
49,678	60,176	69,000	18-000-300-0100	CARRYOVER BALANCE	5,000	5,000
				RESOURCES - OTHER AGENCIES		
0	0	50,000	18-000-340-0300	State Grant	2,000,000	2,000,000
9,902	10,715	11,350	18-000-340-0800	State Gas Tax	12,000	12,000
<u>9,902</u>	<u>10,715</u>	<u>61,350</u>		Total Resources - Other Agencies	<u>2,012,000</u>	<u>2,012,000</u>
				USE OF MONEY AND PROPERTY		
595	1,113	500	18-000-350-0100	Interest	200	200
<u>595</u>	<u>1,113</u>	<u>500</u>		Total Use of Money and Property	<u>200</u>	<u>200</u>
<u>60,176</u>	<u>72,004</u>	<u>130,850</u>		TOTAL BIKE/PED PATH FUND RESOURCES	<u>2,017,200</u>	<u>2,017,200</u>
				EXPENDITURES		
				CAPITAL OUTLAY		
0	0	130,850	18-730-530-3102	Construction	2,017,200	2,017,200
<u>0</u>	<u>0</u>	<u>130,850</u>		Total Capital Outlay	<u>2,017,200</u>	<u>2,017,200</u>
<u>60,176</u>	<u>72,004</u>	<u>0</u>	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>60,176</u>	<u>72,004</u>	<u>130,850</u>		TOTAL BIKE/PED PATH FUND EXPENDITURES	<u>2,017,200</u>	<u>2,017,200</u>

**CITY OF COOS BAY 2019-2020 BUDGET
TRANSPORTATION SDC FUND 19**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
CARRYOVER BALANCE						
12,242	12,377	12,580	19-000-300-0100	Carryover-Improvement Fee	12,900	12,900
1,770	1,790	1,819	19-000-300-0200	Carryover-Reimbursement Fee	1,850	1,850
737	745	758	19-000-300-0300	Carryover-Compliance Fee	775	775
14,749	14,912	15,157		Total Carryover Balance	15,525	15,525
USE OF MONEY AND PROPERTY						
135	214	216	19-000-350-0102	Interest-Improvement Fee	220	220
20	31	31	19-000-350-0103	Interest-Reimbursement Fee	35	35
8	13	13	19-000-350-0104	Interest-Compliance Fee	15	15
163	258	260		Total Use of Money and Property	270	270
14,912	15,170	15,417		TOTAL TRANSPORTATION SDC FUND RESOURCES	15,795	15,795
EXPENDITURES						
CAPITAL OUTLAY						
0	0	12,796	19-760-530-3102	Construction-Improvement Fee	13,120	13,120
0	0	1,850	19-760-530-3103	Construction-Reimbursement Fee	1,885	1,885
0	0	771	19-760-530-3104	Construction-Compliance Fee	790	790
0	0	15,417		Total Capital Outlay	15,795	15,795
14,912	15,170	0	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
14,912	15,170	15,417		TOTAL TRANSPORTATION SDC FUND EXPENDITURES	15,795	15,795

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER SDC FUND 20**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
CARRYOVER BALANCE						
12,948	13,091	13,307	20-000-300-0100	Carryover-Treatment Improvement Fee	13,640	13,640
12,938	13,081	13,296	20-000-300-0200	Carryover-Treatment Reimbursement Fee	13,630	13,630
1,293	1,307	1,329	20-000-300-0300	Carryover-Treatment Compliance Fee	1,360	1,360
150,876	152,545	155,051	20-000-300-0400	Carryover-Collections Improvement Fee	158,980	158,980
33,990	34,366	34,931	20-000-300-0500	Carryover-Collections Reimbursement Fee	35,815	35,815
33,989	34,365	34,929	20-000-300-0600	Carryover-Collections Compliance Fee	35,815	35,815
2,021	2,043	2,077	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,125	2,125
507	513	521	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	530	530
302	305	310	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	315	315
248,864	251,617	255,751		Total Carryover Balance	262,210	262,210
USE OF MONEY AND PROPERTY						
143	226	229	20-000-350-0101	Interest-Treatment Improvement Fee	240	240
143	226	229	20-000-350-0102	Interest-Treatment Reimbursement Fee	235	235
14	23	23	20-000-350-0103	Interest-Treatment Compliance Fee	25	25
1,669	2,635	2,667	20-000-350-0201	Interest-Collections Improvement Fee	2,800	2,800
376	594	601	20-000-350-0202	Interest-Collections Reimbursement Fee	700	700
376	594	601	20-000-350-0203	Interest-Collections Compliance Fee	700	700
22	35	36	20-000-350-0301	Interest-CSD Treatment Improvement Fee	40	40
6	9	9	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	10	10
3	5	5	20-000-350-0303	Interest-CSD Treatment Compliance Fee	5	5
2,753	4,346	4,400		Total Use of Money and Property	4,755	4,755
251,617	255,964	260,151		TOTAL WASTEWATER SDC FUND RESOURCES	266,965	266,965

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER SDC FUND 20**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
EXPENDITURES						
CAPITAL OUTLAY						
0	0	13,536	20-770-530-3102	Construction-Treatment Improvement	13,880	13,880
0	0	13,525	20-770-530-3103	Construction-Treatment Reimbursement	13,865	13,865
0	0	1,352	20-770-530-3104	Construction-Treatment Compliance	1,385	1,385
0	0	157,718	20-770-530-3105	Construction-Collections Improvement	161,780	161,780
0	0	35,532	20-770-530-3106	Construction-Collections Reimbursement	36,515	36,515
0	0	35,530	20-770-530-3107	Construction-Collections Compliance	36,515	36,515
0	0	2,113	20-770-530-3108	CSD Const.-Treatment Improvement	2,165	2,165
0	0	530	20-770-530-3109	CSD Const.-Treatment Reimbursement	540	540
0	0	315	20-770-530-3110	CSD Const.-Treatment Compliance	320	320
<u>0</u>	<u>0</u>	<u>260,151</u>		Total Capital Outlay	<u>266,965</u>	<u>266,965</u>
<u>251,617</u>	<u>255,964</u>	<u>0</u>	<u>20-770-560-6002</u>	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u><u>251,617</u></u>	<u><u>255,964</u></u>	<u><u>260,151</u></u>		TOTAL WASTEWATER SDC FUND EXPENDITURES	<u><u>266,965</u></u>	<u><u>266,965</u></u>

**CITY OF COOS BAY 2019-2020 BUDGET
STORMWATER SDC FUND 21**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
CARRYOVER BALANCE						
15,569	15,741	16,000	21-000-300-0100	Carryover-Improvement Fee	16,300	16,300
3,596	3,636	3,696	21-000-300-0200	Carryover-Compliance Fee	3,800	3,800
<u>19,165</u>	<u>19,377</u>	<u>19,696</u>		Total Carryover Balance	<u>20,100</u>	<u>20,100</u>
USE OF MONEY AND PROPERTY						
172	272	275	21-000-350-0102	Interest-Improvement Fee	300	300
40	63	64	21-000-350-0104	Interest-Compliance Fee	75	75
<u>212</u>	<u>335</u>	<u>339</u>		Total Use of Money and Property	<u>375</u>	<u>375</u>
<u>19,377</u>	<u>19,712</u>	<u>20,035</u>		TOTAL STORMWATER SDC FUND RESOURCES	<u>20,475</u>	<u>20,475</u>
EXPENDITURES						
CAPITAL OUTLAY						
0	0	16,275	21-780-530-3102	Construction-Improvement Fee	16,600	16,600
0	0	3,760	21-780-530-3104	Construction-Compliance Fee	3,875	3,875
<u>0</u>	<u>0</u>	<u>20,035</u>		Total Capital Outlay	<u>20,475</u>	<u>20,475</u>
<u>19,377</u>	<u>19,712</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>19,377</u>	<u>19,712</u>	<u>20,035</u>		TOTAL STORMWATER SDC FUND EXPENDITURES	<u>20,475</u>	<u>20,475</u>

**CITY OF COOS BAY 2019-2020 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				RESOURCES		
216,822	219,221	223,008	27-000-300-0100	CARRYOVER BALANCE	500	500
				USE OF MONEY AND PROPERTY		
2,399	3,787	6,000	27-000-350-0100	Interest	200	200
<u>2,399</u>	<u>3,787</u>	<u>6,000</u>		Total Use of Money and Property	<u>200</u>	<u>200</u>
				TRANSFERS IN		
0	0	0	27-000-390-0100	General Fund	22,604	22,604
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>22,604</u>	<u>22,604</u>
<u>219,221</u>	<u>223,008</u>	<u>229,008</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>23,304</u>	<u>23,304</u>
				EXPENDITURES		
				CAPITAL OUTLAY		
0	0	229,008	27-835-530-3034	Vehicle	23,304	23,304
<u>0</u>	<u>0</u>	<u>229,008</u>		Total Capital Outlay	<u>23,304</u>	<u>23,304</u>
<u>219,221</u>	<u>223,008</u>	<u>0</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>219,221</u>	<u>223,008</u>	<u>229,008</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>23,304</u>	<u>23,304</u>

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER IMPROVEMENT FUND 29
RESOURCES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
4,435,934	5,053,051	3,500,000	29-000-300-0100	CARRYOVER BALANCE	1,170,000	1,170,000
				GRANTS		
23,019	476,981	150,000	29-000-340-0301	State Grants IFA 1 Y12005	0	0
648,595	69,469	0	29-000-340-0302	State Grants IFA 2 Y14002	0	0
<u>671,614</u>	<u>546,450</u>	<u>150,000</u>		Total Grants	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY		
104,303	172,482	50,000	29-000-350-0100	Interest	25,000	25,000
<u>104,303</u>	<u>172,482</u>	<u>50,000</u>		Total Use of Money and Property	<u>25,000</u>	<u>25,000</u>
				SERVICES		
28,582	66,912	0	29-000-360-1000	In Lieu of Other Reimbursement	5,000	5,000
<u>28,582</u>	<u>66,912</u>	<u>0</u>		Total Services	<u>5,000</u>	<u>5,000</u>
				OTHER FINANCING SOURCES		
0	13,291	0	29-000-380-0100	Miscellaneous Revenue	0	0
581,993	164,327	750,000	29-000-380-0400	IFA #1 Loan Proceeds	0	0
1,257,574	1,617,025	2,000,000	29-000-380-0401	IFA #2 Loan Proceeds	952,131	952,131
6,461,535	11,722,244	5,000,000	29-000-380-0402	DEQ SRF #R24000 Loan Proceeds	450,000	450,000
0	856,537	500,000	29-000-380-0403	DEQ SRF #R24001 SO Loan Proceeds	1,343,467	1,343,467
0	0	0	29-000-380-0404	DEQ SRF #_____ Loan Proceeds (PS17 & FM)	3,610,838	3,610,838
0	0	0	29-000-380-0405	DEQ SRF #_____ SO Loan Proceeds (PS17 & FM)	447,000	447,000
0	0	0	29-000-380-0406	DEQ SRF #_____ Loan Proceeds (WWTP #1)	1,299,212	1,299,212
0	0	0	29-000-380-0407	DEQ SRF #_____ SO Loan Proceeds (WWTP #1)	200,000	200,000
<u>8,301,102</u>	<u>14,373,423</u>	<u>8,250,000</u>		Total Other Financing Sources	<u>8,302,648</u>	<u>8,302,648</u>
				TRANSFERS IN		
1,553,823	1,450,769	1,559,817	29-000-390-0900	Wastewater Fund	2,081,972	2,081,972
<u>1,553,823</u>	<u>1,450,769</u>	<u>1,559,817</u>		Total Transfers In	<u>2,081,972</u>	<u>2,081,972</u>
<u>15,095,358</u>	<u>21,663,086</u>	<u>13,509,817</u>		TOTAL WW IMPROVEMENT FUND RESOURCES	<u>11,584,620</u>	<u>11,584,620</u>

**CITY OF COOS BAY 2019-2020 BUDGET
WASTEWATER IMPROVEMENT FUND 29
EXPENDITURES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				CAPITAL OUTLAY		
0	0	39,151	29-810-530-2000	Other In Lieu of Reimbursement	100,494	100,494
1,386	8,177	300,000	29-810-530-3001	Stormwater Collection System-Capital Projects	67,506	67,506
66,590	28,631	50,666	29-810-530-3002	Plant 1 - Capital Projects	220,000	220,000
69,329	89,162	100,000	29-810-530-3003	Plant 2 - Capital Projects	55,000	55,000
46,355	22,605	2,900,000	29-810-530-3004	Wastewater Collection System - Capital Projects	72,000	72,000
0	34,454	170,000	29-810-530-3008	Vehicles	170,000	170,000
509,914	654,177	1,300,000	29-810-530-3010	WW Emergency	2,496,972	2,496,972
0	0	250,000	29-810-530-3011	Debt Issuance Costs	100,000	100,000
6,651	14,034	250,000	29-810-530-3012	IFA #1 - Stormwater Collections	0	0
0	75,580	0	29-810-530-3013	IFA #1 - Plant 1	0	0
598,358	551,692	650,000	29-810-530-3015	IFA #1 - Wastewater Collection	0	0
880	167,750	0	29-810-530-3017	IFA #2 - Plant 1	0	0
336,840	645,654	450,000	29-810-530-3018	IFA #2 - Plant 2	0	0
1,630,498	796,741	1,550,000	29-810-530-3019	IFA #2 - Collections	952,131	952,131
6,775,507	12,339,201	5,000,000	29-810-530-3020	DEQ SRF #R24000 - Plant 2	450,000	450,000
0	856,533	500,000	29-810-530-3021	DEQ SRF #R24001 SO	1,343,467	1,343,467
0	0	0	29-810-530-3022	DEQ SRF #_____ - PS17 & FM	3,610,838	3,610,838
0	0	0	29-810-530-3023	DEQ SRF #_____ SO - PS17 & FM	447,000	447,000
0	0	0	29-810-530-3024	DEQ SRF #_____ - WWTP #1	1,299,212	1,299,212
0	0	0	29-810-530-3025	DEQ SRF #_____ SO - WWTP #1	200,000	200,000
10,042,307	16,284,391	13,509,817		Total Capital Outlay	11,584,620	11,584,620
5,053,051	5,378,695	0	29-810-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
15,095,358	21,663,086	13,509,817		TOTAL WW IMPROVEMENT FUND EXPENDITURES	11,584,620	11,584,620

**CITY OF COOS BAY 2019-2020 BUDGET
MAJOR CAPITAL RESERVE FUND 34
RESOURCES**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
723,962	672,898	360,642	34-000-300-0100	CARRYOVER BALANCE	300,000	300,000
				REVENUE - OTHER AGENCIES		
150,316	366,252	250,000	34-000-340-0300	Federal Grants	30,000	30,000
0	0	20,000	34-000-340-0301	Grants	10,000	10,000
25,000	0	75,000	34-000-340-0302	State Grants	20,000	20,000
175,316	366,252	345,000		Total Revenue - Other Agencies	60,000	60,000
				USE OF MONEY AND PROPERTY		
8,647	9,618	2,000	34-000-350-0100	Interest	6,000	6,000
8,647	9,618	2,000		Total Use of Money and Property	6,000	6,000
				OTHER REVENUE		
0	1,223	0	34-000-380-0100	Miscellaneous	500	500
0	0	0	34-000-380-0500	Property Sales	500	500
4,113	7,380	0	34-000-380-0600	Equipment and Scrap Sales	1,000	1,000
449,825	108,753	175,000	34-000-380-0700	Timber Sales	500,000	500,000
453,938	117,356	175,000		Total Other Revenue	502,000	502,000
				TRANSFERS IN		
0	14,000	98,000	34-000-390-0800	General Fund	25,000	25,000
0	14,000	0	34-000-390-1600	Building Codes Fund	0	0
0	28,000	98,000		Total Transfers In	25,000	25,000
1,361,862	1,194,125	980,642		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	893,000	893,000

**CITY OF COOS BAY 2019-2020 BUDGET
MAJOR CAPITAL RESERVE FUND 34
EXPENDITURES**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
MATERIALS AND SERVICES						
0	14,843	1,950	34-870-520-2108	Contractual	5,000	5,000
0	36,345	20,000	34-870-520-2216	Small Equipment	5,000	5,000
26,325	34,212	130,000	34-870-520-2301	Timber Costs	206,500	206,500
0	0	85,000	34-870-520-2309	Building Maintenance	20,000	20,000
26,325	85,400	236,950		Total Materials and Services	236,500	236,500
CAPITAL OUTLAY						
25,000	0	0	34-870-530-3005	Brownfields State Grant	20,000	20,000
138,847	142,533	100,000	34-870-530-3007	Brownfields Federal Grant	30,000	30,000
194,560	148,505	50,000	34-870-530-3008	Vehicles	75,000	75,000
0	0	75,000	34-870-530-3012	Police Equipment/Improvements	70,000	70,000
0	223,510	438,000	34-870-530-3013	Fire Equipment (Fire Truck)	0	0
3,807	0	0	34-870-530-3023	Equipment	229,705	229,705
11,417	39,077	0	34-870-530-3025	Building Maintenance	30,000	30,000
52,425	0	0	34-870-530-3044	Public Works Projects	100,000	100,000
426,055	553,625	663,000		Total Capital Outlay	554,705	554,705
DEBT SERVICE						
0	0	0	34-870-550-xxxx	Principal Payment (eForce)	26,795	26,795
0	0	0	34-870-550-5020	Principal Payment (Rainy Day Fund)	0	0
0	0	0	34-870-550-5021	Interest Payment (Rainy Day Fund)	5,000	5,000
0	0	0		Total Debt Service	31,795	31,795
TRANSFERS TO						
175,000	100,000	30,642	34-870-550-5020	Technology Fund	30,000	30,000
61,584	94,457	50,050	34-870-550-5021	Parks Improvement Fund	40,000	40,000
236,584	194,457	80,692		Total Transfers	70,000	70,000
672,898	360,642	0	34-870-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
1,361,862	1,194,125	980,642		TOTAL MAJOR CAPITAL RESERVE EXPENDITURES	893,000	893,000

**CITY OF COOS BAY 2019-2020 BUDGET
JURISDICTION EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
RESOURCES						
CARRYOVER BALANCE						
4,800,000	4,800,000	4,800,000	39-000-300-0100	Carryover Balance - Non-Spendable	4,800,000	4,800,000
51,313	73,905	121,722	39-000-300-0100	Carryover Balance - Spendable	127,620	127,620
<u>4,851,313</u>	<u>4,873,905</u>	<u>4,921,722</u>		Total Carryover Balance	<u>4,927,620</u>	<u>4,927,620</u>
REVENUE - OTHER AGENCIES						
0	9,886	0	39-000-340-0750	State Miscellaneous Revenue	0	0
<u>0</u>	<u>9,886</u>	<u>0</u>		Total Revenue - Other Agencies	<u>0</u>	<u>0</u>
USE OF MONEY AND PROPERTY						
53,391	84,643	90,000	39-000-350-0100	Interest	100,000	100,000
<u>53,391</u>	<u>84,643</u>	<u>90,000</u>		Total Use of Money and Property	<u>100,000</u>	<u>100,000</u>
<u>4,904,704</u>	<u>4,968,434</u>	<u>5,011,722</u>		TOTAL JURIS EXCHG STREETS RESERVE FUND RESOURCES	<u>5,027,620</u>	<u>5,027,620</u>
EXPENDITURES						
MATERIALS AND SERVICES						
0	15,912	125,089	39-880-520-2108	Contractual	227,620	227,620
<u>0</u>	<u>15,912</u>	<u>125,089</u>		Total Materials and Services	<u>227,620</u>	<u>227,620</u>
DEBT SERVICE						
29,592	29,890	60,717	39-880-540-4001	Principal	0	0
1,207	910	916	39-880-540-4002	Interest	0	0
<u>30,799</u>	<u>30,800</u>	<u>61,633</u>		Total Debt Service	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>25,000</u>	39-880-560-6001	CONTINGENCY	<u>0</u>	<u>0</u>
<u>4,873,905</u>	<u>4,921,722</u>	<u>0</u>	39-880-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>4,800,000</u>	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>	<u>4,800,000</u>
<u>4,904,704</u>	<u>4,968,434</u>	<u>5,011,722</u>		TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES	<u>5,027,620</u>	<u>5,027,620</u>

**CITY OF COOS BAY 2019-2020 BUDGET
TECHNOLOGY RESERVE FUND 40**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				RESOURCES		
16,411	79,985	80,000	40-000-300-0100	CARRYOVER BALANCE	80,000	80,000
				USE OF MONEY AND PROPERTY		
1,306	2,653	1,500	40-000-350-0100	Interest	3,000	3,000
<u>1,306</u>	<u>2,653</u>	<u>1,500</u>		Total Use of Money and Property	<u>3,000</u>	<u>3,000</u>
				SERVICES		
5,716	32,833	5,000	40-000-360-0100	Technology Fee	35,000	35,000
<u>5,716</u>	<u>32,833</u>	<u>5,000</u>		Total Services	<u>35,000</u>	<u>35,000</u>
				TRANSFERS IN		
0	0	40,000	40-000-390-0800	General Fund	5,000	5,000
5,000	5,000	10,000	40-000-390-1000	Gas Tax	12,000	12,000
25,000	25,000	25,000	40-000-390-0900	Wastewater Fund	25,000	25,000
6,000	6,000	10,000	40-000-390-1700	Building Codes	0	0
175,000	100,000	50,000	40-000-390-1400	Major Capital	30,000	30,000
<u>211,000</u>	<u>136,000</u>	<u>135,000</u>		Total Transfers In	<u>72,000</u>	<u>72,000</u>
<u>234,434</u>	<u>251,471</u>	<u>221,500</u>		TOTAL TECHNOLOGY RESERVE FUND RESOURCES	<u>190,000</u>	<u>190,000</u>
				EXPENDITURES		
				MATERIALS AND SERVICES		
95,351	63,734	117,000	40-830-520-2108	Contractual	104,400	104,400
22	211	300	40-830-520-2200	Merchant Fees	300	300
0	0	0	40-830-520-2250	Computer Hardware/Software	49,900	49,900
<u>95,373</u>	<u>63,945</u>	<u>117,300</u>		Total Materials and Services	<u>154,600</u>	<u>154,600</u>
				CAPITAL OUTLAY		
41,306	0	95,000	40-830-530-3001	Computer Hardware & Software	30,000	30,000
<u>41,306</u>	<u>0</u>	<u>95,000</u>		Total Capital Outlay	<u>30,000</u>	<u>30,000</u>
				DEBT SERVICE		
12,408	12,408	5,000	40-830-540-4001	Principal	0	0
<u>12,408</u>	<u>12,408</u>	<u>5,000</u>		Total Debt Service	<u>0</u>	<u>0</u>
				TRANSFERS OUT		
5,361	5,361	4,200	40-830-550-5020	Transfer to County-wide CAD Reserve Fund	5,400	5,400
<u>5,361</u>	<u>5,361</u>	<u>4,200</u>		Total Transfers Out	<u>5,400</u>	<u>5,400</u>
<u>79,985</u>	<u>169,757</u>	<u>0</u>	40-830-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>234,434</u>	<u>251,471</u>	<u>221,500</u>		TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES	<u>190,000</u>	<u>190,000</u>

**CITY OF COOS BAY 2019-2020 BUDGET
COUNTY-WIDE CAD CORE RESERVE FUND 41**

Actual 2016-17	Actual 2017-18	Council Adopted 2018-19	Account No.		Proposed 2019-20	Committee Approved 2019-20
				RESOURCES		
30,923	29,561	21,000	41-000-300-0100	CARRYOVER BALANCE	28,000	28,000
				REVENUE FROM OTHER AGENCIES		
753	753	753	41-000-340-1100	City of Bandon	753	753
9,857	9,857	9,857	41-000-340-1200	Coos County Sheriffs Office	9,857	9,857
1,507	1,507	1,507	41-000-340-1300	Coos County District Attorneys Office	1,507	1,507
753	753	753	41-000-340-1400	SCINT	753	753
1,302	1,302	1,302	41-000-340-1500	City of Coquille	1,302	1,302
873	873	873	41-000-340-1600	City of Myrtle Point	873	873
3,554	3,554	3,554	41-000-340-1700	City of North Bend	3,554	3,554
377	377	377	41-000-340-1800	Coquille Indian Tribe	377	377
18,976	18,976	18,976		Total Revenue from Other Agencies	18,976	18,976
				USE OF MONEY AND PROPERTY		
423	743	200	41-000-350-0100	Interest	750	750
423	743	200		Total Use of Money and Property	750	750
				TRANSFERS IN		
5,361	5,361	4,200	41-000-390-1500	Transfer from Technology Fund	5,400	5,400
5,361	5,361	4,200		Total Transfers In	5,400	5,400
55,683	54,641	44,376		TOTAL COUNTY-WIDE CAD CORE RES FUND RESOURCES	53,126	53,126
				EXPENDITURES		
				MATERIALS AND SERVICES		
0	0	2,000	41-890-520-2101	Utilities	2,000	2,000
18,742	11,974	20,000	41-890-520-2108	Contractual	20,000	20,000
0	7,750	5,000	41-890-520-2231	Small Equipment	10,000	10,000
18,742	19,724	27,000		Total Materials and Services	32,000	32,000
				CAPITAL OUTLAY		
7,380	0	17,376	41-890-530-3001	Computer Hardware & Software	21,126	21,126
7,380	0	17,376		Total Capital Outlay	21,126	21,126
29,561	34,917	0	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
55,683	54,641	44,376		TOTAL COUNTY-WIDE CAD CORE RES FUND EXPENDITURES	53,126	53,126

**CITY OF COOS BAY 2019-2020 BUDGET
RAINY DAY RESERVE FUND 42**

<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Council Adopted 2018-19</u>	<u>Account No.</u>		<u>Proposed 2019-20</u>	<u>Committee Approved 2019-20</u>
				RESOURCES		
582,360	666,511	753,956	42-000-300-0100	CARRYOVER BALANCE	540,000	540,000
				USE OF MONEY AND PROPERTY		
6,914	12,251	12,000	42-000-350-0100	Interest	15,000	15,000
<u>6,914</u>	<u>12,251</u>	<u>12,000</u>		Total Use of Money and Property	<u>15,000</u>	<u>15,000</u>
				TRANSFERS IN		
77,237	76,370	90,000	42-000-390-0800	Transfer from General Fund	64,200	64,200
<u>77,237</u>	<u>76,370</u>	<u>90,000</u>		Total Transfers In	<u>64,200</u>	<u>64,200</u>
<u>666,511</u>	<u>755,132</u>	<u>855,956</u>		TOTAL RAINY DAY RESERVE FUND RESOURCES	<u>619,200</u>	<u>619,200</u>
				EXPENDITURES		
				CAPITAL OUTLAY		
0	0	855,956	42-890-530-3001	Construction	619,200	619,200
<u>0</u>	<u>0</u>	<u>855,956</u>		Total Capital Outlay	<u>619,200</u>	<u>619,200</u>
<u>666,511</u>	<u>755,132</u>	<u>0</u>	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>
<u>666,511</u>	<u>755,132</u>	<u>855,956</u>		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	<u>619,200</u>	<u>619,200</u>
46,377,035	62,037,664	54,687,916		TOTAL OTHER EXPENDITURES	47,312,653	47,312,653
17,292,035	14,889,395	14,099,894		TOTAL GENERAL FUND EXPENDITURES	14,289,074	14,289,074
63,669,070	76,927,059	68,787,810		TOTAL OF ALL CITY FUNDS	61,601,727	61,601,727

APPENDIX A

City of Coos Budget 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 TDABC (budget) model to allocate the cost of staff time spent to the respective fund(s). Staff reviews the hours expended for non-general fund on at least an annual basis and forecasts for the coming year how much time will be required, and the personnel expenses are allocated accordingly.

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

APPENDIX B

**CITY OF COOS BAY 2019-2020 BUDGET
Salaries Charged to More than One Department by Percentage**

	Fund	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position / Staff	Dept	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	Craddock	20%	22%								5%	12%	10%	8%	8%	8%	5%	2%
Executive Assistant	Mickelson	45%	10%	27%							4%	2%	3%	3%	3%	3%		
City Attorney	McClintock		11%		32%						2%	14%	10%	10%	10%	10%		1%
Finance Director	Rutherford		15%	7%							10%	15%	15%	8%	8%	8%	12%	2%
Deputy Finance Director	Olson		10%	45%							10%	7%	10%	3%	3%	3%	7%	2%
Finance Assistant	Wilson		7%	59%							10%	5%	3%	3%	3%	3%	5%	2%
Accounting Tech II	Sandahl		12%	23%							10%	15%	15%	6%	6%	6%	5%	2%
Accounting Tech I	Barker		12%	22%							10%	12%	17%	6%	6%	6%	7%	2%
PW & CD Director	Hossley		25%					5%			18%	10%	10%	9%	9%	9%		5%
Comm Dev Administrator	Johnson		50%					40%										10%
Planner I	Erler		35%					65%										
Office Manager	Davis		2%					26%	5%		5%		3%	3%	3%	3%		50%
Codes/Planning Spec	Burnette		2%					26%	5%		5%		3%	3%	3%	3%		50%
Codes Specialist	Bowers							92%									5%	3%
Bldg Codes Administrator	Smith		10%					5%										85%
Codes Inspector II PT	Werst																	100%
Codes Inspector II FT	Kupersmith		10%				40%											50%
Code Enforcement	Rapelje						40%	10%										50%
Engineer	Wirsing		5%										23%	22%	25%	25%		
Resident Project Engineer	Kerbo												90%	5%	5%			
Contracts Admin Spec	Mitchell		10%					10%				55%	10%	7%	7%	1%		
Engineer Serv Coord	Spann		5%					5%			10%		18%	12%	37%	13%		
GIS Coordinator	Neff					15%		10%			13%		5%	5%	35%	15%	2%	
Engineering Tech	Hamblet							5%			10%		20%	25%	20%	20%		
Operations Administrator	Dixon		38%							5%	23%				6%	8%	20%	
Contracts Admin Spec	Patton		20%							10%	40%	5%	3%	3%	7%	7%	5%	
Operations Superintendent	Eck									35%	44%				5%	6%	10%	
Lead Maint Worker II	Pace									5%	60%					5%	30%	
Lead Maint Worker II	Crandall									60%	10%						30%	
Maint Worker II	Shaeffer									2%	70%					10%	18%	
Maint Worker II	Seleshanko									2%	60%					20%	18%	
Maint Worker II	Walker									2%	70%					10%	18%	
Maint Worker II	Coney									67%	5%						28%	
Maint Worker II	Davison									67%	5%						28%	
Mechanic II	Anderson					70%					12%		2%	2%	10%	2%	1%	1%

APPENDIX C

CITY OF COOS BAY 2019-2020 BUDGET
Salaries Allocation Changed from Prior Year (Current Year/Prior Year)

	Fund	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position / Staff	Dept	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	Craddock	20% 27%	22% 21%								5% 2%	12%	10% 8%	8% 10%	8%	8%	5% 2%	2%
Executive Assistant	Mickelson	45% 49%	10%	27%							4% 0%	2%	3%	3%	3%	3%		
City Attorney	McClintock		11% 10%		32% 34%						2% 1%	14%	10%	10%	10%	10%		1%
Finance Director	Rutherford		15% 10%	7% 17%							10% 7%	15% 10%	15% 12%	8% 15%	8% 10%	8% 10%	12% 5%	2%
Deputy Finance Director	Olson		10%	45% 24%							10% 8%	7% 5%	10% 12%	3% 15%	3% 12%	3% 10%	7% 2%	2% 2%
Finance Assistant	Wilson		7% 5%	59% 30%							10% 7%	5%	3% 12%	3% 12%	3% 12%	3% 12%	5% 3%	2%
Accounting Tech II	Sandahl		12%	23%							10%	15%	15%	6%	6%	6%	5%	2%
Accounting Tech I	Barker		12% 5%	22% 30%							10% 7%	12% 5%	17% 12%	6% 12%	6% 12%	6% 12%	7% 4%	2% 1%
PW & CD Director	Hossley		25%						5%		18% 13%	10% 0%	10% 14%	9% 18%	9% 12%	9% 8%		5%
Comm Dev Administrator	Johnson		50%					40%										10%
Planner I	Erler		35%					65%										
Office Manager	Davis		2% 2.5%					26% 26.5%	5%		5%		3%	3% 4%	3%	3% 1%		50%
Codes/Planning Spec	Burnette		2% 2.5%					26% 26.5%	5%		5%		3%	3% 4%	3%	3% 1%		50%
Codes Specialist	Bowers		0% 5%					92% 95%									5% 0%	3% 0%
Bldg Codes Administrator	Smith		10%					5%										85%
Codes Inspector II PT	Werst																	100%
Codes Inspector II FT	Kupersmith		10%				40%											50%
Code Enforcement	Rapelje						40%	10%										50%
Engineer	Wirsing		5% 0%										23% 27%	22% 27%	25%	25%		
Resident Project Engineer	Kerbo												90% 0%	5% 100%	5% 0%			
Contracts Admin Spec	Mitchell		10% 0%					10%				55% 65%	10% 3%	7% 14%	7%	1%		
Engineer Serv Coord	Spann		5%					5%			10%		18% 12%	12% 18%	37%	13%		
GIS Coordinator	Neff					15% 0%			10%		13% 10%		5% 15%	5% 15%	35%	15%	2% 0%	
Engineering Tech	Hamblet							5%			10%		20%	25%	20%	20%		
Operations Administrator	Dixon		38% 58%							5% 3%	23% 14%		0% 3%	0% 8%	6%	8%	20% 0%	
Contracts Admin Spec	Patton		20% 15%					10%		10%	40% 10%	5% 35%	3% 4%	3% 4%	7% 1%	7% 1%	5%	
Operations Superintendent	Eck									35% 39.4%	44% 39.4%				5% 5.6%	6% 5.6%	10%	
Lead Maint Worker II	Pace									5%	60%					5%		30%
Lead Maint Worker II	Crandall									60%	10%							30%
Maint Worker II	Shaeffer									2%	70% 60%					10% 20%		18%
Maint Worker II	Seleshanko									2%	60%					20%		18%
Maint Worker II	Walker									2%	70% 60%					10% 20%		18%
Maint Worker II	Coney									67%	5%							28%
Maint Worker II	Davison									67%	5%							28%
Mechanic II	Anderson					70% 72%					12% 10%		2%	2%	10%	2%	1%	1%

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2019

AFSCME - Contract Expires 06/30/2022

102.4%

	I	II	III	IV	V	VI	VII
GIS Coordinator	5442	5657	5885	6121	6364	6618	6784
Engineering Services Coordinator Supervisor	5018	5218	5428	5644	5869	6104	6255
GIS Specialist	4947	5144	5348	5563	5786	6016	6168
Codes Inspector II/Engr Serv Coord non-supv	4827	5019	5221	5430	5648	5872	6019
IT Administrator	4514	4692	4880	5077	5278	5490	5628
Intermediate Accountant	4457	4636	4823	5014	5215	5425	5559
Codes Inspector I	4414	4591	4775	4963	5163	5369	5504
Planner I, Foreman (maintenance)	4095	4259	4429	4606	4788	4981	5105
Finance Assistant	4044	4206	4374	4548	4731	4921	5043
Engineer Tech, Codes/Plan Tech, Mechanic II	3853	4009	4168	4334	4508	4690	4806
Lead Maintenance Worker II	3844	3997	4155	4322	4494	4674	4790
PC & Peripherals Technician	3823	3975	4135	4300	4472	4651	4767
Accounting Technician II	3731	3882	4036	4197	4365	4539	4654
Office Mgr, Engineer Aide II/Draftsman, Database Spec	3682	3829	3983	4142	4308	4481	4594
Maintenance Worker II	3673	3820	3972	4133	4298	4468	4579
Accounting Technician I	3597	3743	3891	4047	4209	4377	4487
Plan Tech, Code Enforce, Econ Dev Asst	3578	3721	3869	4023	4185	4352	4460
Librarian	3459	3596	3739	3888	4045	4209	4311
Codes/Planning Spec, Contracts Admin Specialist	3390	3526	3665	3810	3965	4126	4226
Maintenance Worker I	3369	3504	3644	3792	3940	4099	4201
Engineering Aide I	3365	3501	3639	3786	3937	4095	4197
Codes Specialist, Secretary, PW Admin Clerk	3260	3391	3528	3670	3816	3969	4068
Library Assistant II	3109	3233	3363	3498	3637	3784	3878
Library Asst, Ref Serv Asst, ILL/Outreach, ILL/Out/Cour	2909	3025	3147	3273	3405	3538	3628
Clerk Typist	2841	2953	3073	3195	3324	3456	3542
Parks Utility Worker	2392	0	0	0	0	0	0
Courier Driver	2196	2285	2377	2472	2570	2674	2740

IAFF - Contract Expires 06/30/2020

101.5%

	I	II	III	IV	V	VI
Lieutenant	5003	5254	5515	5790	6080	6385
Firefighter, Engineer	4764	5003	5254	5515	5790	6080

IAFF Certification Pay:

EMT Intermediate	4.0% of base pay
Fire Officer I	1.0% of base pay
Fire Officer II	2.0% of base pay
Hazardous Materials Team Member	1.5% of base pay
Associates Degree	3% of base pay
Bachelors Degree	5% of base pay
Physical Abilities Test (IPAT)	1,000 Each November

NON-REPRESENTED EMPLOYEES

102.0%

	I	II	III	IV	V	VI
City Manager	10563	11093	11646	12229	12841	13482
Fire Chief, Police Chief; PW & CD Dir, Finance Dir	7914	8310	8727	9164	9621	10101
Police Capt, Dep Fin Dir, City Engineer, PW Admin	6847	7191	7550	7925	8320	8738
Resident Proj Rep, Comm Dev Admin	6847	7191	7550	7925	8320	8738
Fire Battalion Chief	6649	6982	7328	7698	8084	8486
Library Director	6503	6828	7169	7528	7904	8298
City Attorney	6492	6817	7156	7515	7891	8286
Bldg Codes Admin, Planning Director	6445	6769	7107	7462	7836	8226
Economic Revitalization Administrator	5736	6022	6325	6642	6974	7321
PW Engineer Admin, Deputy PW Director	5736	6022	6325	6642	6974	7321
Asst Library Director, ESO Director	4708	4944	5189	5450	622	6009
Ops Super, Library Data Base Adm, PW Admin Asst	4174	4382	4601	4833	5072	5327
Library Staff Services Supervisor	3760	3946	4143	4350	4570	4796
Executive Assistant	3345	3512	3688	3872	4065	4270

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	11.00					
Library Reference Substitute	14.07	14.77				
Evidence Custodian	20.00					

CBPOA - Contract Expires 6/30/2021

102.5%

	I	II	III	IV	V	VI
Sergeant	5918	6214	6525	6852	7195	7553
Police Officer	4872	5117	5373	5642	5924	6219
Communication Supervisor	4578	4807	5048	5300	5563	5841
Dispatcher	3986	4181	4392	4612	4841	5082
Clerical Specialist Supervisor	3810	4000	4202	4412	4635	4865
Clerical Specialist	3444	3617	3799	3990	4187	4398
Evidence, Property Clerk, Civilian Police Asst	3444	3617	3799	3990	4187	4398

CBPOA Certification Pay:

	Dispatcher	Officer
Intermediate DPSST Certification (3.5%)	177.87	217.67
Advanced DPSST Certification (6%)	304.92	373.14

CBPOA Longevity Pay:

	Non-Cert Dispatch	Cert Dispatch
10 years	2.0%	0.0% of base pay
15 years	4.5%	2.5% of base pay
20 years	7.0%	5.0% of base pay
25 Years	9.0%	7.0% of base pay
Bilingual, Investigations, Canine, Motorcycle, or BA/BS (or equivalent)		5% of base pay/ea
AA/AS (or equivalent)		2.5% of base pay
Physical Abilities Test (ORPAT)		1,000 Each November

Appendix E

City of Coos Bay 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.

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