

Urban Renewal Agency of the City of Coos Bay



**Adopted Budget
FY 2019/2020**

City of Coos Bay Urban Renewal Agency

Fiscal Year 2019/2020

Budget Committee

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**City of Coos Bay Urban Renewal Agency
Budget 2019/2020
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Budget Committee Members

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CITY OF COOS BAY URBAN RENEWAL AGENCY BUDGET MESSAGE FY 2019-2020

The Honorable Chair Stephanie Kilmer, members of the Urban Renewal Agency (URA), citizen members of the Budget Committee, and citizens of Coos Bay, Oregon, it is my honor and pleasure to submit the URA's FY 2019-2020 (FYE20) budget.

The Coos Bay Urban Renewal Agency (URA) is a separate municipal corporation responsible for administering and implementing the urban renewal plans in Coos Bay's two separate and distinct urban renewal districts: The Downtown District (Downtown) and the Empire District (Empire). Coos Bay's Urban Renewal Agency Board is governed by the Mayor and City Council. The City Manager serves as the Agency Manager of the Urban Renewal Agency (Agency). The City Attorney, Coos Bay Public Works & Community Development, and Finance staff support the urban renewal program and projects through an intergovernmental agreement with the City of Coos Bay.

The proposed URA annual budget has been prepared pursuant to Oregon Local Budget Law, and it presents my recommendations as budget officer but incorporates the cooperative efforts of the city's management team. Both districts are financially sound with sustainable resources needed to undertake economic development and infrastructure projects that benefit the entire Bay Area. Both Districts have undergone plan review and amendments in recent years.

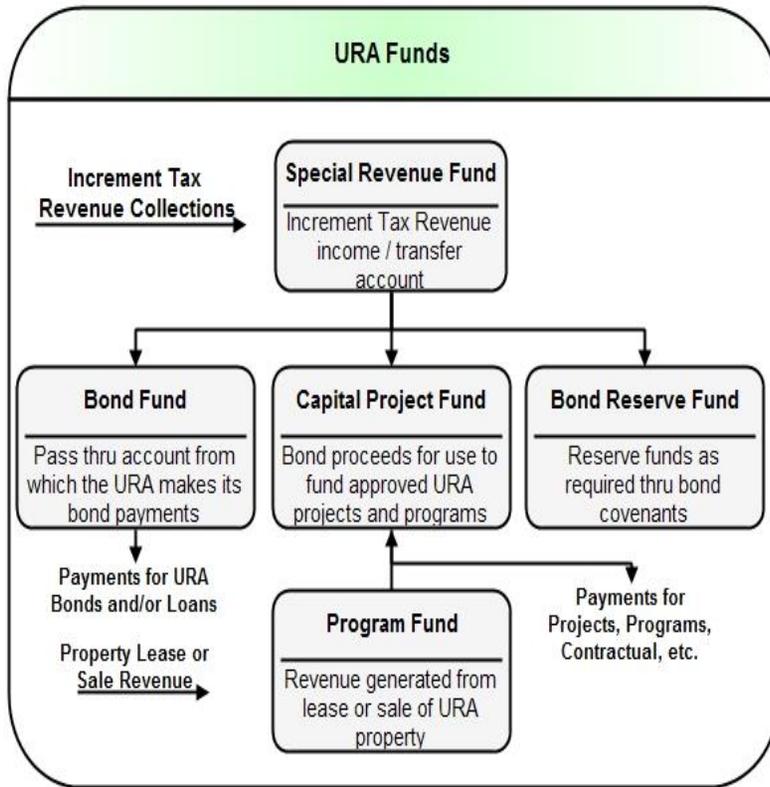
Urban renewal agencies are different from taxing districts in that they do not have permanent rates, and they raise revenue primarily through Tax Increment Financing (TIF). When an urban renewal plan is created, the value of the property within its boundaries is locked in time or frozen. The agency then raises revenue in subsequent years from any value growth above the frozen amount. This value growth is referred to as the increment. The tax rate used to calculate taxes imposed for the Urban Renewal Plan is the consolidated tax rate for the taxing districts within the geographic boundaries of the Plan. These urban renewal taxes, referred to as "tax off the increment", are calculated as the consolidated tax rate times the value of the increment.

Under certain circumstances, urban renewal agencies like Coos Bay's URA are allowed to raise additional revenue beyond what they raise off their increment via special levies. Starting in 1997-98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under pre-Measure 50 tax system, the agency can impose a special levy to make up for the difference.

In past years, pursuant to ORS 457.435(2), the City of Coos Bay selected "Option 1" [ORS 457.435(2)(a)] as the method to be used in collecting urban renewal property taxes. As such, the "Special Levy" is an option for collecting the "division of tax" (property tax) or "Tax Increment Financing (TIF)", available only for the Downtown Plan. The URA elected last two fiscal years to impose the "Special Levy" for the Downtown District only. Historically, the entire citywide levy has not been imposed against all the taxable property in the city, but rather collected only those dollars accruing within the separate plans (districts) per Ballot Measure 50 "division of taxes" allocation.

Recently, the Agency made a substantial amendment to the Empire District Plan to increase the maximum indebtedness of the district by an additional \$6,340,000 for the purposes of undertaking capital street improvement projects within the district. The proposed budget anticipates a \$ 2,800,000 loan to begin to undertake a number of the planned street projects.

The accounting for each of the two districts is organized into five basic funds: Special Revenue Fund, Program Fund, Bond Fund, Bond Reserve Fund, and Capital Project Fund.



The **Special Revenue Fund** serves to receive incoming tax increment revenue and to transfer budgeted funds to the Bond Fund, Bond Reserve Fund, and the Capital Project Fund (after tax increment revenue is converted into debt proceeds). The proposed budget reflects a combined total of \$2,909,489 in revenue resources (property taxes, Downtown District Special Levy, delinquent property taxes, interest, and carryover funds) for both districts (total Downtown resources of \$1,866,536 and Empire resources of \$1,042,953).

The **Bond Fund** acts as a pass thru account from which the URA makes its bond and/or loan payments. The proposed budget reflects a combined total debt of \$2,255,000 for both districts (Downtown debt of \$1,513,000 and Empire debt of \$742,000).

The **Bond Reserve Fund** acts as a reserve account where funds are maintained as required by bond covenants. The proposed budget reflects the Downtown bond reserve funds of \$390,300 and the Empire bond reserve fund of \$440,300.

The **Capital Project Fund** accepts bond and/or loan proceeds which are used to fund approved URA projects and programs. The proposed budget reflects a combined total of materials and services and capital project expenditures of \$9,757,900 for both districts (Downtown expenditures of \$4,619,900 and Empire expenditures of \$5,138,000). Proposed projects

and programs include the following:

- Façade Program \$150,000 (Downtown \$100,000 and Empire \$50,000).
- Hollering Place related development \$1,193,958
- Street Improvement Projects \$3,325,000 (Downtown \$600,000 and Empire \$3,476,000)

- Hemlock / Hwy Intersection (Coos Bay Village) \$1,600,000
- Downtown Sidewalk rehabilitation \$150,000
- Front Street Property Acquisition & Brownfield Mitigation \$700,000
- Front Street Enhancements \$50,000
- Unidentified URA Projects \$919,566

The **Program Fund** accepts revenue generated through the lease or sale of URA property and those revenues can be transferred into their respective Capital Project Fund to be used for URA projects and programs. The proposed budget reflects total funds of \$540,500 (Downtown \$116,500 and Empire \$424,000).

New estimated “division of taxes” revenues for FY 2019-20 for Downtown and Empire districts are respectively \$863,765 and \$733,008 and \$316,276 for the Downtown District Special Levy.

The proposed budget includes the imposition of citywide urban renewal “special levy” with a recommendation of limiting it to the Downtown Plan area. I am recommending that the Budget Committee consider imposition of a “fraction of” the amount from the “division of taxes” for the Downtown District only. Should the budget committee wish to impose the Special Levy for the Downtown Plan area, it is my recommendation it be limited to 28% of the plan’s maximum authority. Imposing more will likely have an adverse effect on the city’s General Fund as well as the overlapping taxing districts due to compression (Measure 5).

Respectfully submitted,



Rodger Craddock,
Agency Manager Budget Officer
April 2, 2019

URBAN RENEWAL AGENCY

Program Description

The intent of urban renewal is to improve specific areas of a city that are poorly developed or underdeveloped, eliminate blight, and improve conditions to encourage economic development.

The Urban Renewal Agency administers two separate urban renewal districts. The Downtown District was formed in 1988, and it is 1,298.3 acres in size. The Downtown District includes the shopping district and the upper portion of the bay. The Empire District was formed in 1995, and it is 271.3 acres in size. It includes a business district and the lower portion of the bay.

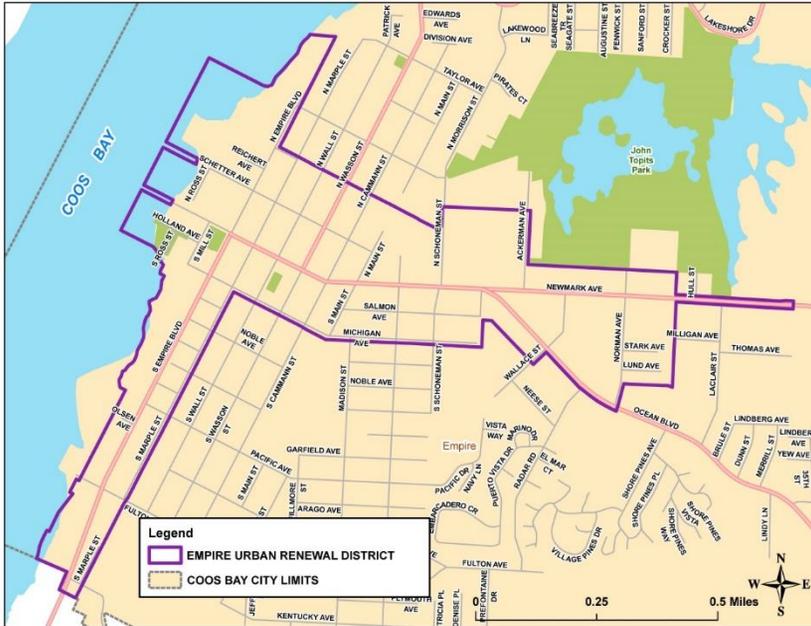
The Downtown District begins at the north city limits and runs between the navigation channel and Highway 101 south, and southeast toward the City's core area. The district's boundaries proceed south until they come nearly in line with the industrial property located in Eastside. The eastern boundary then turns east to include the industrial-commercial lands in the Eastside area. The westerly boundary proceeds west to include the downtown core area which was a part of the first Urban Renewal Plan, and it also includes several blocks of transportation corridor immediately west of the core area. The eastern and western urban renewal area boundaries begin to come together in the southern portion of the City and extend to the south City limits along Coalbank Slough.



The Downtown Plan classifies potential urban renewal projects in three general, broad categories:

- Waterfront Development
- Core Area Revitalization
- Streets and Infrastructure

The Empire District, in general, borders the bayfront adjacent to Empire Blvd from Wisconsin Avenue north to the shoreline - at the intersection of Empire Blvd and Newmark Avenue, east on either side of Newmark Avenue to the intersection with Ocean Blvd, east to the property line between Norman Avenue and LaClair Street.



The objectives of the Empire Plan are to improve the function, condition, and appearance of the urban renewal area and eliminate existing blight. Project categories:

- Waterfront Development
- Empire Blvd and Bayfront Improvements
- Improve Primary Commercial Area

Debt Service

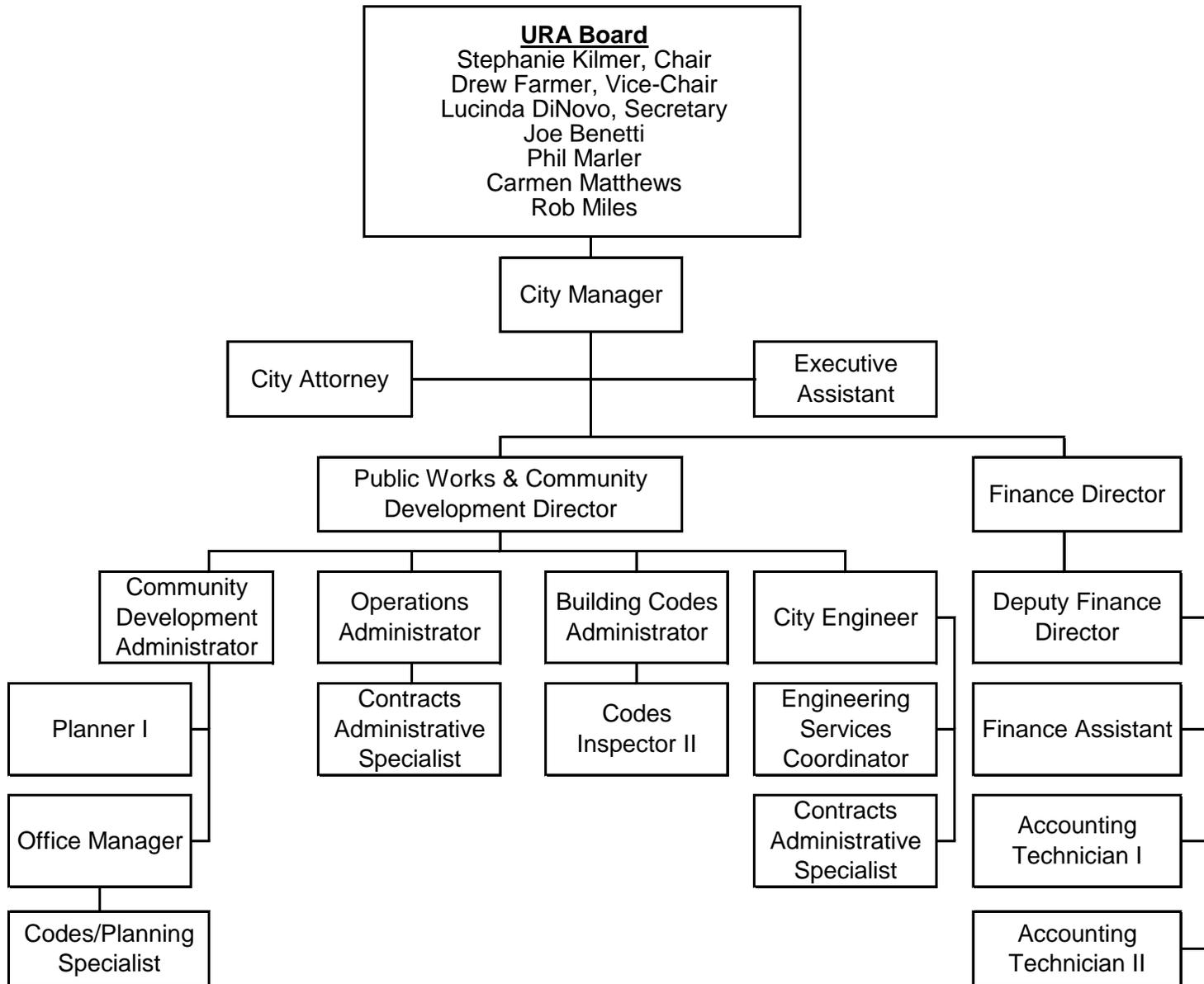
Downtown District debt service:

- New financing to fund blight removal
- Annual Du Jour financing

Empire District debt service:

- New financing to fund street improvement
- Annual Du Jour financing

Coos Bay Urban Renewal Agency Organizational Chart



Coos Bay Urban Renewal Agency 2019-20 Budget

Coos County Assessor (Table 4b & 4c)	Urban Renewal Property - Excess Values									
	Frozen Base		Actual 2016-2017		Actual 2017-2018		Actual 2018-2019		Projected 2019-2020	
<i>Estimated Increase</i>									1%	
Downtown Excess	50,671,009	68.07%	54,560,263	55.27%	59,519,175	54.40%	61,300,201	54.09%	61,913,203	54.09%
Empire Excess	23,772,166	31.93%	44,163,038	44.73%	49,896,558	45.60%	52,031,667	45.91%	52,551,984	45.91%
Totals	74,443,175		98,723,301		109,415,733		113,331,868		114,465,187	

Coos County Assessor (Table 4F)	Urban Renewal Plans - Revenue from the Division of Taxes									
			Actual 2016-2017		Actual 2017-2018		Budgeted 2018-2019		Projected 2019-2020	
Downtown TIF			819,181	55.27%	892,084	45.74%	919,584	45.15%	928,780	45.15%
Downtown Special Levy			0	0.00%	310,445	15.92%	336,715	16.53%	340,082	16.53%
Empire			663,070	44.73%	747,727	38.34%	780,377	38.32%	788,181	38.32%
Total			1,482,252		1,950,256		2,036,676		2,057,043	

Coos County Assessor (Table 4a)	Urban Renewal Plans - Special Option Levy				
		Actual 2016-2017	Actual 2017-2018	Budgeted 2018-2019	Projected 2019-2020
City Total Taxable Assessed Value (line 13)		1,003,412,860	1,049,448,987	1,081,452,109	1,092,266,630
Downtown Excess		54,560,263	59,519,175	61,300,201	61,913,203
Maximum TIF Authority		1,916,054	2,090,202	2,152,748	2,174,276
Downtown Levy (gross)		819,181	892,084	919,584	928,780
Maximum Special Levy Authority		1,096,873	1,198,118	1,233,164	1,245,496
URA Special Option Levy (Line 39)		0	310,445	336,715	340,082
Downtown (PLN1) - % Special Levy		0.00%	25.91%	27.30%	27.30%

Coos Bay Urban Renewal Agency 2019-20 Budget

URA Audit Schedule

	Actual 2016-2017		Actual 2017-2018		Budgeted 2018-2019		Projected 2019-2020	
Downtown (PLN1)	749,570	91.50%	830,978	93.15%	837,934	91.12%	863,765	93.00%
Delinquent	42,523		44,109		63,070		59,608	
Total Downtown Tax Increment Financing	<u>792,093</u>		<u>875,087</u>		<u>901,004</u>		<u>923,373</u>	
Downtown (Special Option Levy)	0		310,445	100.00%	303,044	90.00%	316,276	93.00%
Delinquent	0		0		33,671		21,886	
Total Downtown Special Option Levy	<u>0</u>		<u>310,445</u>		<u>336,715</u>		<u>338,162</u>	
Empire (PLN2)	629,756		696,617	93.16%	702,340	90.00%	733,008	93.00%
Delinquent	30,945		37,063		52,864		54,945	
Total Empire Tax Increment Financing	<u>660,701</u>		<u>733,680</u>		<u>755,204</u>		<u>787,953</u>	
TOTAL TIF and SL (revenue) collected	<u>1,452,794</u>		<u>1,919,212</u>		<u>1,992,923</u>		<u>2,049,488</u>	
Percentage Schedule (excess TIF)								
Downtown (PLN1)	1.37%		1.40%		1.37%		1.40%	
Empire (PLN2)	1.43%		1.40%		1.35%		1.39%	
Downtown (SL)	0.00%		25.91%		24.57%		25.39%	
Percentage Schedule (delinquent)								
Downtown (PLN1)	5.37%		5.04%		7.00%		6.46%	
Empire (PLN2)	4.68%		5.05%		7.00%		6.97%	
Downtown (SL)	0.00%		0.00%		10.00%		6.47%	

**Coos Bay Urban Renewal Agency 2019-20 Budget
Summary of Resources**

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019		Proposed 2019-2020	Committee Approved 2019-2020
OPERATING RESOURCES					
1,655,071	1,683,345	1,589,719	Downtown Special Revenue Fund	1,866,535	1,866,535
1,157,230	1,172,447	1,110,000	Empire Special Revenue Fund	1,042,953	1,042,953
27,662	22,837	22,650	Downtown Program Fund	116,500	116,500
<u>447,238</u>	<u>454,963</u>	<u>572,000</u>	Empire Program Fund	<u>424,000</u>	<u>424,000</u>
3,287,201	3,333,593	3,294,369	TOTAL OPERATING RESOURCES	3,449,988	3,449,988
DEBT SERVICE RESOURCES					
1,675,660	1,438,567	1,325,000	Downtown Bond Fund	1,513,000	1,513,000
<u>726,701</u>	<u>800,000</u>	<u>960,000</u>	Empire Bond Fund	<u>742,000</u>	<u>742,000</u>
2,402,361	2,238,567	2,285,000	TOTAL DEBT SERVICE RESOURCES	2,255,000	2,255,000
CAPITAL IMPROVEMENT RESOURCES					
1,821,025	2,538,618	4,502,900	Downtown Capital Projects Fund	4,619,900	4,558,100
<u>940,818</u>	<u>1,780,587</u>	<u>3,316,000</u>	Empire Capital Projects Fund	<u>5,138,000</u>	<u>5,138,000</u>
2,761,842	4,319,205	7,818,900	TOTAL CAPITAL IMPROV. RESOURCES	9,757,900	9,696,100
RESERVE FUNDS RESOURCES					
682,250	173,600	150,000	Downtown Bond Reserve Fund	390,300	390,300
<u>1</u>	<u>0</u>	<u>150,000</u>	Empire Bond Reserve Fund	<u>440,300</u>	<u>440,300</u>
682,251	173,600	300,000	TOTAL RESERVE FUND RESOURCES	830,600	830,600
<u>9,133,655</u>	<u>10,064,965</u>	<u>13,698,269</u>	GRAND TOTAL ALL FUNDS RESOURCES	16,293,488	16,231,688
682,251	173,600	300,000	TOTAL RESERVE FUND RESOURCES	830,600	830,600
2,402,361	2,238,567	2,285,000	TOTAL DEBT SERVICE RESOURCES	2,255,000	2,255,000
<u>6,049,043</u>	<u>7,652,798</u>	<u>11,113,269</u>	ACTUAL UNDUPLICATED RESOURCES	<u>13,207,888</u>	<u>13,146,088</u>

**Coos Bay Urban Renewal Agency 2019-20 Budget
Summary of Expenditures**

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019		Proposed 2019-2020	Committee Approved 2019-2020
OPERATING EXPENDITURES					
1,655,071	1,683,345	1,589,719	Downtown Special Revenue Fund	1,866,535	1,866,535
1,157,230	1,172,447	1,110,000	Empire Special Revenue Fund	1,042,953	1,042,953
27,662	22,837	22,650	Downtown Program Fund	116,500	116,500
<u>447,238</u>	<u>454,963</u>	<u>572,000</u>	Empire Program Fund	<u>424,000</u>	<u>424,000</u>
3,287,201	3,333,593	3,294,369	TOTAL OPERATING EXPENDITURES	3,449,988	3,449,988
DEBT SERVICE EXPENDITURES					
1,675,660	1,438,567	1,325,000	Downtown Bond Fund	1,513,000	1,513,000
<u>726,701</u>	<u>800,000</u>	<u>960,000</u>	Empire Bond Fund	<u>742,000</u>	<u>742,000</u>
2,402,361	2,238,567	2,285,000	TOTAL DEBT SERVICE EXPENDITURES	2,255,000	2,255,000
CAPITAL IMPROVEMENT EXPENDITURES					
1,821,025	2,538,618	4,502,900	Downtown Capital Projects Fund	4,619,900	4,558,100
<u>940,818</u>	<u>1,780,587</u>	<u>3,316,000</u>	Empire Capital Projects Fund	<u>5,138,000</u>	<u>5,138,000</u>
2,761,842	4,319,205	7,818,900	TOTAL CAPITAL IMPROV. EXPENDITURES	9,757,900	9,696,100
RESERVE FUNDS EXPENDITURES					
682,250	173,600	150,000	Downtown Bond Reserve Fund	390,300	390,300
<u>1</u>	<u>0</u>	<u>150,000</u>	Empire Bond Reserve Fund	<u>440,300</u>	<u>440,300</u>
682,251	173,600	300,000	TOTAL RESERVE FUND EXPENDITURES	830,600	830,600
<u>9,133,655</u>	<u>10,064,964</u>	<u>13,698,269</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	16,293,488	16,231,688
682,251	173,600	300,000	TOTAL RESERVE FUND EXPENDITURES	830,600	830,600
<u>2,402,361</u>	<u>2,238,567</u>	<u>2,285,000</u>	TOTAL DEBT SERVICE EXPENDITURES	<u>2,255,000</u>	<u>2,255,000</u>
<u>6,049,043</u>	<u>7,652,798</u>	<u>11,113,269</u>	ACTUAL UNDUPLICATED EXPENDITURES	<u>13,207,888</u>	<u>13,146,088</u>

**Coos Bay Urban Renewal Agency 2019-20 Budget
BOND AND COUPON REDEMPTION**

<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Series</u>	<u>Due Dates Month/Day</u>
				<u>2019</u>
280,000	11,500	291,500	21 Downtown Series 2019A 04-09-2019	Dec 1st
130,000	17,600	147,600	19 Empire Series 2018A 06-25-18	Dec 1st
225,000	61,800	286,800	22 Empire Series 2019A 06-30-19	Dec 1st
				<u>2020</u>
1,216,600	400	1,217,000	Downtown Du Jour Financing	Jan 1st
248,000	100	248,100	Empire Du Jour Financing	Jan 1st
0	4,500	4,500	21 Downtown Series 2019A 04-09-2019	Jun 1st
0	17,500	17,500	19 Empire Series 2018A 06-25-18	Jun 1st
0	42,000	42,000	22 Empire Series 2019A 06-30-19	Jun 1st
<u>2,099,600</u>	<u>155,400</u>	<u>2,255,000</u>	Total	
<u>1,496,600</u>	<u>16,400</u>	<u>1,513,000</u>	Downtown Bond Total	
<u>603,000</u>	<u>139,000</u>	<u>742,000</u>	Empire Bond Total	
<u>2,099,600</u>	<u>155,400</u>	<u>2,255,000</u>	Total Bond Payments	

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN SPECIAL REVENUE FUND
Fund 51 - Department 910

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
<u>854,196</u>	<u>488,061</u>	<u>350,000</u>	51-000-300-0100	CARRYOVER BALANCE	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
				PROPERTY TAXES			
749,570	830,978	837,934	51-000-310-0100	Current Property Taxes (Division of Taxes)	863,765	863,765	863,765
42,523	44,109	63,070	51-000-310-0200	Delinquent Property Taxes	59,608	59,608	59,608
0	310,445	303,044	51-000-310-0600	Special Levy Option Taxes	316,276	316,276	316,276
0	0	33,671	51-000-310-0700	Delinquent Special Levy Option Taxes	21,886	21,886	21,886
<u>792,093</u>	<u>1,185,532</u>	<u>1,237,719</u>		Total Property Taxes	<u>1,261,535</u>	<u>1,261,535</u>	<u>1,261,535</u>
				USE OF MONEY AND PROPERTY			
8,781	9,752	2,000	51-000-350-0100	Interest	5,000	5,000	5,000
<u>8,781</u>	<u>9,752</u>	<u>2,000</u>		Total Use of Money & Property	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>1,655,071</u>	<u>1,683,345</u>	<u>1,589,719</u>		TOTAL DOWNTOWN SPEC REV FUND RESOURCES	<u>1,866,535</u>	<u>1,866,535</u>	<u>1,866,535</u>
				EXPENDITURES			
				TRANSFERS			
0	0	500,000	51-910-550-5010	Transfer to DT Bond Fund - P/I 2019A Series	296,000	296,000	296,000
1,167,010	1,264,967	825,000	51-910-550-5010	Transfer to DT Bond Fund - P/I Du Jour	1,217,000	1,217,000	1,217,000
0	0	150,000	51-910-550-5030	Transfer to DT Bond Reserve Fund	240,000	240,000	240,000
<u>1,167,010</u>	<u>1,264,967</u>	<u>1,475,000</u>		Total Transfers	<u>1,753,000</u>	<u>1,753,000</u>	<u>1,753,000</u>
<u>0</u>	<u>0</u>	<u>114,719</u>	51-910-560-6001	CONTINGENCY	<u>113,535</u>	<u>113,535</u>	<u>113,535</u>
<u>488,061</u>	<u>418,379</u>	<u>0</u>	51-910-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,655,071</u>	<u>1,683,345</u>	<u>1,589,719</u>		TOTAL DOWNTOWN SPEC REV FUND EXPENDITURES	<u>1,866,535</u>	<u>1,866,535</u>	<u>1,866,535</u>

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE SPECIAL REVENUE FUND
Fund 52 - Department 915

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
490,038	430,529	350,796	52-000-300-0100	CARRYOVER BALANCE	250,000	250,000	250,000
				PROPERTY TAXES			
629,756	696,617	702,340	52-000-310-0100	Current Property Taxes (Division of Taxes)	733,008	733,008	733,008
30,945	37,063	52,864	52-000-310-0200	Delinquent Property Taxes	54,945	54,945	54,945
660,701	733,680	755,204		Total Property Taxes	787,953	787,953	787,953
				USE OF MONEY AND PROPERTY			
6,491	8,237	4,000	52-000-350-0100	Interest	5,000	5,000	5,000
6,491	8,237	4,000		Total Use of Money & Property	5,000	5,000	5,000
1,157,230	1,172,447	1,110,000		TOTAL EMPIRE SPEC REV FUND RESOURCES	1,042,953	1,042,953	1,042,953
				EXPENDITURES			
				TRANSFERS			
0	0	360,000	52-915-550-5010	Transfer to Empire Bond Fund - P/I Series 2018A	165,100	165,100	165,100
0	0	0	52-915-550-5010	Transfer to Empire Bond Fund - P/I Series 2019B	328,800	328,800	328,800
726,700	800,000	600,000	52-915-550-5010	Transfer to Empire Bond Fund - Du Jour	248,100	248,100	248,100
1	0	150,000	52-915-550-5011	Transfer to Empire Bond Reserve Fund	290,000	290,000	290,000
726,701	800,000	1,110,000		Total Transfers	1,032,000	1,032,000	1,032,000
0	0	0	52-910-560-6001	CONTINGENCY	10,953	10,953	10,953
430,529	372,447	0	52-915-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,157,230	1,172,447	1,110,000		TOTAL EMPIRE SPEC REV FUND EXPENDITURES	1,042,953	1,042,953	1,042,953

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE PROGRAM FUND
Fund 53 - Department 930

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
442,344	447,238	445,000	53-000-300-0100	CARRYOVER BALANCE	420,000	420,000	420,000
				USE OF MONEY AND PROPERTY			
4,894	7,726	2,000	53-000-350-0100	Interest	4,000	4,000	4,000
4,894	7,726	2,000		Total Use of Money & Property	4,000	4,000	4,000
				OTHER FINANCING SOURCES			
0	0	125,000	53-000-390-0501	Transfer from Empire Capital Projects Fund	0	0	0
0	0	125,000		Total Other Financing Sources	0	0	0
447,238	454,963	572,000		TOTAL EMPIRE PROGRAM FUND RESOURCES	424,000	424,000	424,000
				EXPENDITURES			
				MATERIALS AND SERVICES			
0	0	50,000	53-930-520-2108	Contractual	0	0	0
0	0	50,000		Total Materials and Services	0	0	0
				CAPITAL OUTLAY			
0	0	522,000	53-930-530-3123	Urban Renewal Projects	0	0	0
0	0	522,000		Total Capital Outlay	0	0	0
				TRANSFERS			
0	0	0	53-930-550-5020	Transfer to Empire Capital Projects Fund	414,000	414,000	414,000
0	0	0		Total Capital Outlay	414,000	414,000	414,000
0	0	0	53-930-560-6001	CONTINGENCY	10,000	10,000	10,000
447,238	454,963	0	53-930-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
447,238	454,963	572,000		TOTAL EMPIRE PROGRAM FUND EXPENDITURES	424,000	424,000	424,000

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN BOND FUND
Fund 54 - Department 920

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
0	0	0	54-000-300-0100	CARRYOVER BALANCE	0	0	0
				OTHER FINANCING SOURCES			
1,167,010	1,264,967	1,325,000	54-000-390-0100	Transfer from Downtown Spec. Rev. Fund	1,513,000	1,513,000	1,513,000
508,650	173,600	0	54-000-390-0400	Transfer from Downtown Bond Reserve Fund	0	0	0
1,675,660	1,438,567	1,325,000	Total Other Financing Sources		1,513,000	1,513,000	1,513,000
1,675,660	1,438,567	1,325,000	TOTAL DOWNTOWN BOND FUND RESOURCES		1,513,000	1,513,000	1,513,000
				EXPENDITURES			
				DEBT SERVICE			
740,323	0	0	54-920-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0	0
15,158	0	0	54-920-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0	0
154,746	329,751	0	54-920-540-4003	Principal VIC (Series 2009) 8-29-09	0	0	0
18,084	7,792	0	54-920-540-4004	Interest VIC (Series 2009) 8-29-09	0	0	0
739,876	1,079,404	808,500	54-920-540-4009	Principal Du Jour	1,216,600	1,216,600	1,216,600
7,473	21,619	16,500	54-920-540-4010	Interest Du Jour	400	400	400
0	0	400,000	54-920-540-4011	Principal Downtown Series 2019A	280,000	280,000	280,000
0	0	100,000	54-920-540-4012	Interest Downtown Series 2019A	16,000	16,000	16,000
1,675,660	1,438,567	1,325,000	Total Debt Service		1,513,000	1,513,000	1,513,000
1,675,660	1,438,567	1,325,000	TOTAL DOWNTOWN BOND FUND EXPENDITURES		1,513,000	1,513,000	1,513,000

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE BOND FUND
Fund 55 - Department 925

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
0	0	0	55-000-300-0100	CARRYOVER BALANCE	0	0	0
				OTHER FINANCING SOURCES			
726,700	800,000	960,000	55-000-390-0200	Transfer From Empire Special Revenue	742,000	742,000	742,000
1	0	0	55-000-390-0400	Transfer from Empire Bond Reserve	0	0	0
726,701	800,000	960,000	Total Other Financing Sources		742,000	742,000	742,000
726,701	800,000	960,000	TOTAL EMPIRE BOND FUND RESOURCES		742,000	742,000	742,000
				EXPENDITURES			
				DEBT SERVICE			
719,433	784,000	588,000	55-925-540-4008	Principal Du Jour	248,000	248,000	248,000
7,268	16,000	12,000	55-925-540-4009	Interest Du Jour	100	100	100
0	0	310,000	55-925-540-4010	Principal (Series 2018A 6/25/18)	130,000	130,000	130,000
0	0	50,000	55-925-540-4011	Interest (Series 2018A 6/25/18)	35,100	35,100	35,100
0	0	0	55-925-540-4012	Principal (Series 2019A 6/30/19)	225,000	225,000	225,000
0	0	0	55-925-540-4013	Interest (Series 2019A 6/30/19)	103,800	103,800	103,800
726,701	800,000	960,000	Total Debt Service		742,000	742,000	742,000
726,701	800,000	960,000	TOTAL EMPIRE BOND FUND EXPENDITURES		742,000	742,000	742,000

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN PROGRAM FUND
Fund 56 - Department 935

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
27,385	22,450	22,450	56-000-300-0100	CARRYOVER BALANCE	116,000	116,000	116,000
				USE OF MONEY AND PROPERTY			
278	388	200	56-000-350-0100	Interest	500	500	500
278	388	200		Total Use of Money & Property	500	500	500
27,662	22,837	22,650		TOTAL DOWNTOWN PROGRAM FUND RESOURCES	116,500	116,500	116,500
				EXPENDITURES			
				MATERIALS AND SERVICES			
5,213	0	4,104	56-935-520-2108	Contractual	0	0	0
5,213	0	4,104		Total Materials and Services	0	0	0
				CAPITAL OUTLAY			
0	0	18,546	56-935-530-3122	Downtown Parking Project	0	0	0
0	0	18,546		Total Capital Outlay	0	0	0
				TRANSFERS			
0	0	0	56-935-550-5057	Transfer to Downtown Capital Projects Fund	106,500	106,500	106,500
0	0	0		Total Materials and Services	106,500	106,500	106,500
0	0	0	56-935-560-6001	CONTINGENCY	10,000	10,000	10,000
22,450	22,837	0	56-935-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
27,662	22,837	22,650		TOTAL DOWNTOWN PROGRAM FUND EXPENDITURES	116,500	116,500	116,500

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN CAPITAL PROJECTS FUND
Fund 57 - Department 940

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
995,958	1,349,673	1,250,000	57-000-300-0100	CARRYOVER BALANCE	3,000,000	3,000,000	3,000,000
				USE OF MONEY AND PROPERTY			
11,591	23,573	7,000	57-000-350-0100	Interest	10,000	10,000	10,000
11,591	23,573	7,000		Total Use of Money & Property	10,000	10,000	10,000
				OTHER RESOURCES			
0	0	50,000	57-000-340-0200	State Grant	200,000	200,000	200,000
60,000	60,000	60,000	57-000-370-0310	City Hall Seismic Principal Payment	60,000	0	0
3,600	3,000	2,400	57-000-370-0320	City Hall Seismic Interest Payment	1,800	0	0
0	22,967	0	57-000-380-0100	Miscellaneous Revenue	0	0	0
0	0	25,000	57-000-380-0500	Egyptian Theatre Restoration (ETPA)	25,000	25,000	25,000
10,000	0	0	57-000-380-0600	ETPA Received Grants	0	0	0
73,600	85,967	137,400		Total Other Resources	286,800	225,000	225,000
				OTHER FINANCING SOURCES			
0	0	0	57-000-390-0356	Transfer from Downtown Program Fund	106,500	106,500	106,500
0	0	2,300,000	57-000-390-4000	Bond Proceeds - Downtown Series 2019A	0	0	0
739,876	1,079,404	808,500	57-000-390-4006	Bond Proceeds - URA Du Jour	1,216,600	1,216,600	1,216,600
739,876	1,079,404	3,108,500		Total Other Financing Sources	1,323,100	1,323,100	1,323,100
1,821,025	2,538,618	4,502,900		TOTAL DOWNTOWN CAP PROJ FUND RESOURCES	4,619,900	4,558,100	4,558,100

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN CAPITAL PROJECTS FUND
Fund 57 - Department 940

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	EXPENDITURES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
MATERIALS AND SERVICES							
103,038	317,800	200,000	57-940-520-2108	Contractual	200,000	200,000	200,000
161,189	170,030	179,893	57-940-520-2414	Agency Management	225,334	225,334	225,334
63,620	93,986	250,000	57-940-520-2415	Façade Program	100,000	300,000	300,000
327,847	581,815	629,893		Total Materials and Services	525,334	725,334	725,334
CAPITAL OUTLAY							
0	24,000	1,200,000	57-940-530-3103	Property Acquisition	500,000	500,000	500,000
0	0	50,000	57-940-530-3107	Front Street (Kayak/Fishing)	50,000	50,000	50,000
0	81,717	150,000	57-940-530-3108	Sidewalk Projects	150,000	150,000	150,000
5,755	0	0	57-940-530-3109	Coos Bay City Dock/Boardwalk	0	0	0
4,267	0	0	57-940-530-3112	Brownfields	200,000	200,000	200,000
29,262	321,231	175,000	57-940-530-3122	Hwy 101 Broadway/Bayshore Project	0	0	0
0	0	1,658,674	57-940-530-3123	Urban Renewal Projects	919,566	657,766	657,766
0	9,621	564,333	57-940-530-3124	Street Infrastructure/Streetscapes	600,000	600,000	600,000
557	59,363	0	57-940-530-3125	Pedway	0	0	0
18,500	0	0	57-940-530-3127	Tug Irene	0	0	0
0	0	0	57-940-530-3130	Central Dock/Coos Bay Village	1,600,000	1,600,000	1,600,000
85,164	0	0	57-940-530-3135	Coos Art Museum	0	0	0
0	31,329	25,000	57-940-530-3145	Egyptian Theatre Restoration (ETPA)	25,000	25,000	25,000
143,505	527,261	3,823,007		Total Capital Outlay	4,044,566	3,782,766	3,782,766
0	0	50,000	57-940-560-6001	CONTINGENCY	50,000	50,000	50,000
1,349,673	1,429,541	0	57-940-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,821,025	2,538,618	4,502,900		TOTAL DOWNTOWN CAP PROJ FUND EXPENDITURES	4,619,900	4,558,100	4,558,100

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE CAPITAL PROJECTS FUND
Fund 58 - Department 945

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
218,263	303,902	325,000	58-000-300-0100	CARRYOVER BALANCE	920,000	920,000	920,000
				USE OF MONEY AND PROPERTY			
2,972	8,685	3,000	58-000-350-0100	Interest	5,000	5,000	5,000
2,972	8,685	3,000		Total Use of Money & Property	5,000	5,000	5,000
				OTHER RESOURCES			
150	0	0	58-000-380-0100	Miscellaneous Revenue	0	0	0
150	0	0		Total Other Resources	0	0	0
				OTHER FINANCING SOURCES			
0	0	0	58-000-390-0300	Transfer from Empire Program Fund	414,000	414,000	414,000
0	684,000	2,400,000	58-000-390-4000	Bond Proceeds - Empire Series 2018A	751,000	751,000	751,000
0	0	0	58-000-390-4000	Bond Proceeds - Empire Series 2019A	2,800,000	2,800,000	2,800,000
719,433	784,000	588,000	58-000-390-4002	Bond Proceeds - URA Du Jour	248,000	248,000	248,000
719,433	1,468,000	2,988,000		Total Other Financing Sources	4,213,000	4,213,000	4,213,000
940,818	1,780,587	3,316,000		TOTAL EMPIRE CAP PROJ FUND RESOURCES	5,138,000	5,138,000	5,138,000

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE CAPITAL PROJECTS FUND
Fund 58 - Department 945

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	EXPENDITURES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
MATERIALS AND SERVICES							
6,028	22,792	150,000	58-945-520-2108	Contractual	75,000	75,000	75,000
262,993	255,044	269,840	58-945-520-2414	Agency Management	243,042	243,042	243,042
131,939	0	100,000	58-945-520-2415	Façade Program	50,000	50,000	50,000
0	57,388	0	58-945-520-2501	Bond Issuance Costs	75,000	75,000	75,000
400,959	335,224	519,840		Total Materials and Services	443,042	443,042	443,042
CAPITAL OUTLAY							
0	676,346	1,660,000	58-945-530-3107	Property Acquisition	0	0	0
12,204	991	750,000	58-945-530-3112	Hollering Place Project DDA	0	0	0
223,753	7,445	100,000	58-945-530-3117	Empire Sidewalk Project - Phase 1 & 2	0	0	0
0	0	0	58-945-530-3121	Empire Street Improvement Project	2,800,000	2,800,000	2,800,000
0	0	0	58-945-530-3122	Hollering Place Infrastructure improvements	1,119,958	1,119,958	1,119,958
0	0	152,530	58-945-530-3123	Urban Renewal Projects	0	0	0
0	0	8,630	58-945-530-3125	Hollering Place Seawall	750,000	750,000	750,000
235,956	684,782	2,671,160		Total Capital Outlay	4,669,958	4,669,958	4,669,958
TRANSFERS							
0	0	125,000	58-945-550-5008	Transfer to Empire Program Fund	0	0	0
0	0	125,000		Total Transfers	0	0	0
0	0	0	58-945-560-6001	CONTINGENCY	25,000	25,000	25,000
303,902	760,581	0	58-945-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
940,818	1,780,587	3,316,000		TOTAL EMPIRE CAP PROJ FUND EXPENDITURES	5,138,000	5,138,000	5,138,000

Coos Bay Urban Renewal Agency 2019-20 Budget
DOWNTOWN BOND RESERVE FUND
Fund 60 - Department 950

Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019	Acct. No.	RESOURCES	Proposed 2019-2020	Committee Approved 2019-2020	Agency Adopted 2019-2020
682,250	173,600	0	60-000-300-0100	CARRYOVER BALANCE	150,000	150,000	150,000
				USE OF MONEY AND PROPERTY			
0	0	0	60-000-350-0100	Interest	300	300	300
0	0	0		Total Use of Money & Property	300	300	300
				OTHER FINANCING SOURCES			
0	0	150,000	60-000-390-3000	Transfer from Downtown Special Revenue	240,000	240,000	240,000
0	0	150,000		Total Other Financing Sources	240,000	240,000	240,000
682,250	173,600	150,000		TOTAL DOWNTOWN BOND RES FUND RESOURCES	390,300	390,300	390,300
				EXPENDITURES			
				TRANSFERS			
508,650	173,600	0	60-950-550-5007	Transfer to Downtown Bond Fund	0	0	0
508,650	173,600	0		Total Transfers	0	0	0
				RESERVED FOR FUTURE EXPENDITURE			
0	0	150,000	60-950-560-6004	Bond Reserves - Downtown Series 2019A	390,300	390,300	390,300
0	0	150,000		Total Reserve for Future Expenditures	390,300	390,300	390,300
173,600	0	0	60-950-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
682,250	173,600	150,000		TOTAL DOWNTOWN BOND RES FUND EXPENDITURES	390,300	390,300	390,300

Coos Bay Urban Renewal Agency 2019-20 Budget
EMPIRE BOND RESERVE FUND
Fund 61 - Department 955

<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Acct. No.</u>	<u>RESOURCES</u>	<u>Proposed 2019-2020</u>	<u>Committee Approved 2019-2020</u>	<u>Agency Adopted 2019-2020</u>
<u>0</u>	<u>0</u>	<u>0</u>	61-000-300-0100	CARRYOVER BALANCE	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
				USE OF MONEY AND PROPERTY			
<u>0</u>	<u>0</u>	<u>0</u>	61-000-350-0100	Interest	<u>300</u>	<u>300</u>	<u>300</u>
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>300</u>	<u>300</u>	<u>300</u>
				OTHER FINANCING SOURCES			
<u>1</u>	<u>0</u>	<u>150,000</u>	61-000-390-0300	Transfer from Empire Special Revenue	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>
<u>1</u>	<u>0</u>	<u>150,000</u>		Total Other Financing Sources	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>
<u>1</u>	<u>0</u>	<u>150,000</u>		TOTAL EMPIRE BOND RESERVE FUND RESOURCES	<u>440,300</u>	<u>440,300</u>	<u>440,300</u>
				EXPENDITURES			
				RESERVED FOR FUTURE EXPENDITURE			
<u>0</u>	<u>0</u>	<u>150,000</u>	61-955-560-6004	Bond Reserve - Empire Series 2018A	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	61-955-560-6005	Bond Reserve - Empire Series 2019A	<u>300,300</u>	<u>300,300</u>	<u>300,300</u>
<u>0</u>	<u>0</u>	<u>150,000</u>		Total Reserve for Future Expenditures	<u>440,300</u>	<u>440,300</u>	<u>440,300</u>
<u>0</u>	<u>0</u>	<u>0</u>	61-955-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>1</u>	<u>0</u>	<u>150,000</u>		TOTAL EMPIRE BOND RESERVE FUND EXPENDITURES	<u>440,300</u>	<u>440,300</u>	<u>440,300</u>
9,133,655	10,064,964	13,698,269		TOTAL OF ALL AGENCY FUNDS	16,293,488	16,231,688	16,231,688

APPENDIX A

Time Driven Activity Based Costing

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

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

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

Appendix B

Urban Renewal Agency 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		