

# City of Coos Bay



**Proposed Budget  
FY 2019/2020**

# **City of Coos Bay Budget Committee**

**Fiscal Year 2019/2020**

## **City Council Members**

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Phil Marler, Council President  
Lucinda DiNovo  
Drew Farmer  
Stephanie Kilmer  
Carmen Matthews  
Rob Miles

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Steve Horne  
Melissa Cribbins  
Roy Metzger  
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Curt Benward

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City Manager Rodger Craddock  
Finance Director Nichole Rutherford  
Fire Chief Mark Anderson  
Library Director Samantha Pierson  
Police Chief Gary McCullough  
Public Works & Community Development Director Jim Hossley

**City of Coos Bay Budget 2019/2020  
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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.

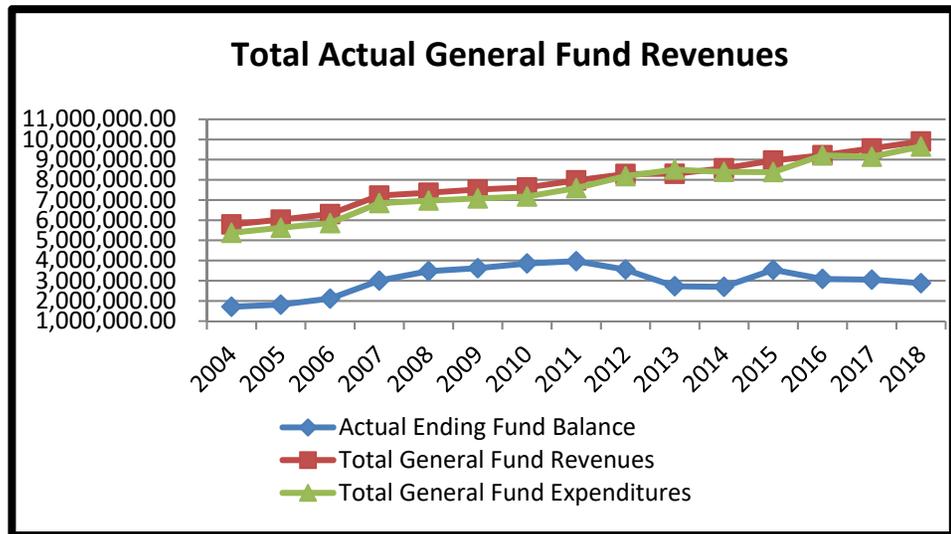
The *Carryover* is used to carry the General Fund over a four-month period of time where no substantial revenues are received. The carryover is used to pay employees and to pay the General Fund bills from July 1<sup>st</sup> until mid-November when the city expects the first property tax disbursement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



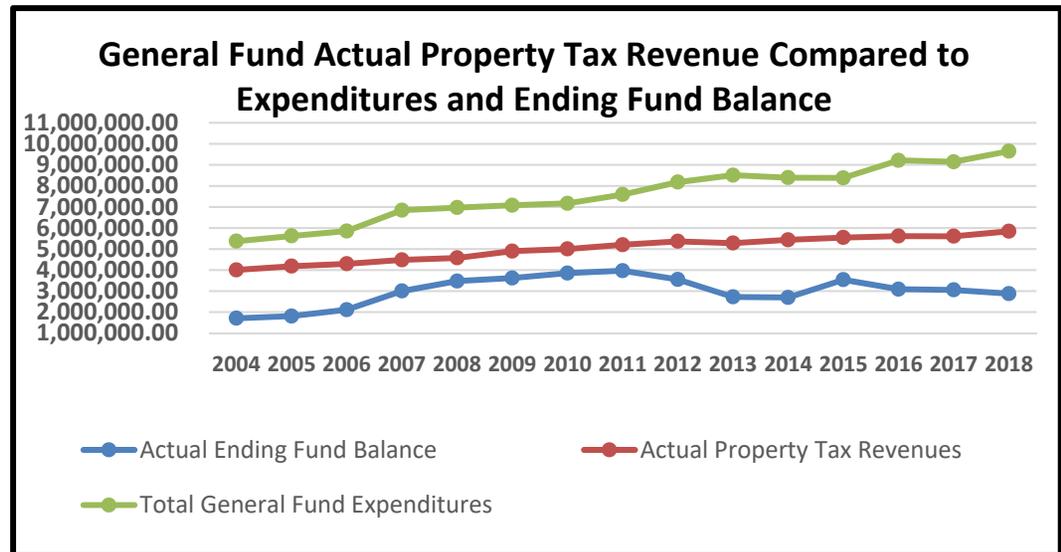
Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$2,560,000 beginning fund balance (Carryover). With the increase in building activity, it is evident the recession has ended; and our area is experiencing an improved economy.

**General Fund Revenue** resources are estimated to be:

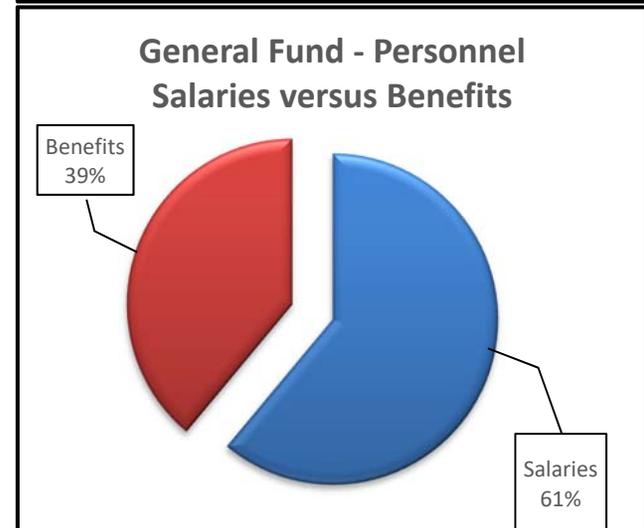
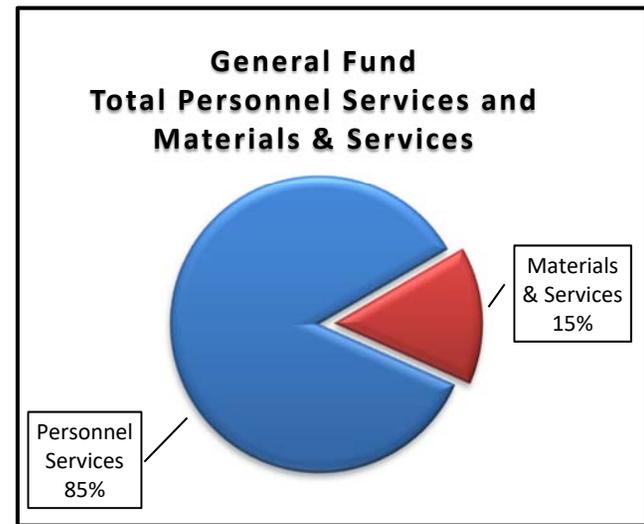
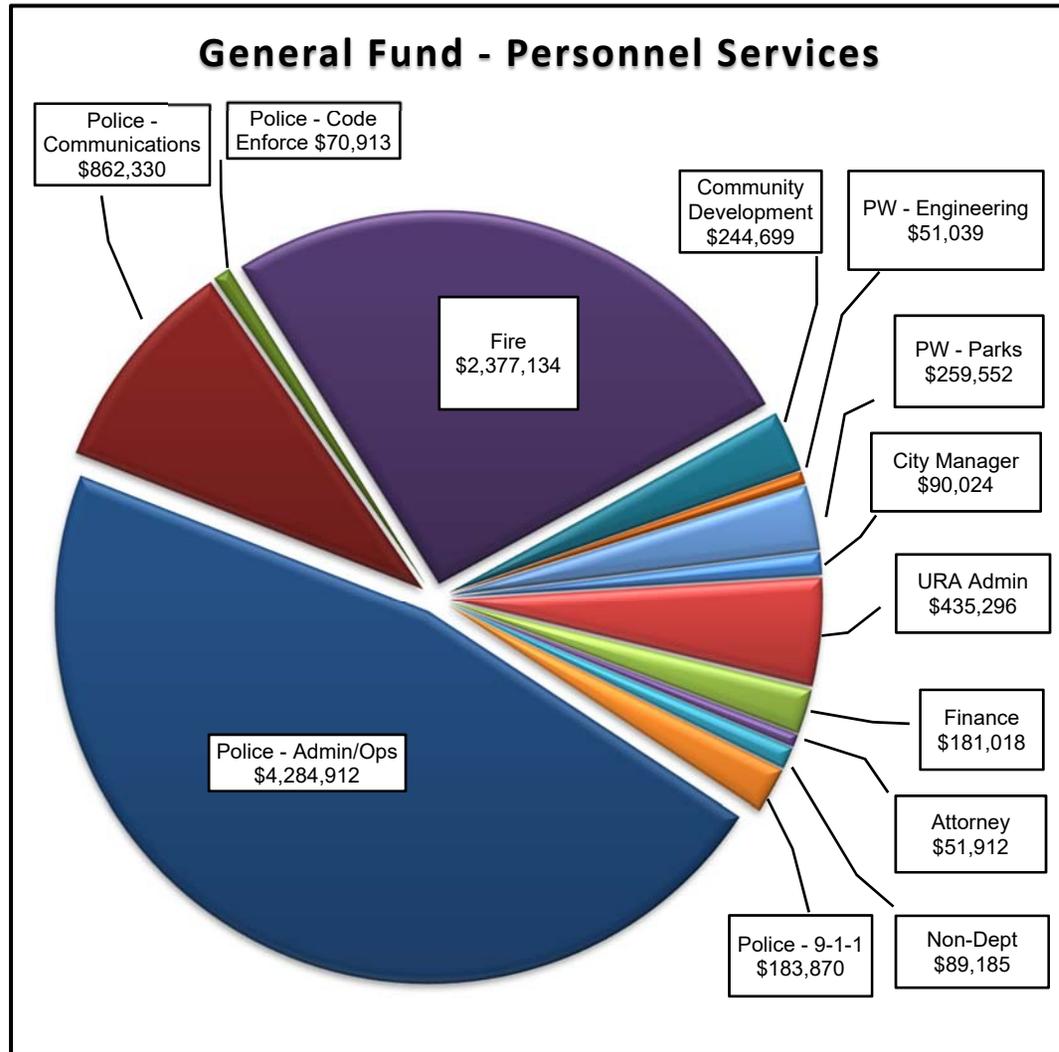
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|---|---------------------|
| 1. <b>Property taxes</b>                      | \$6,296,347         |
| 2. <b>Franchise Fees</b>                      | 2,005,000           |
| 3. <b>Licenses &amp; Permits</b>              | 166,675             |
| 4.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

**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**

| <b>Table 4a</b>   | <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Budget<br/>Adopted<br/>2018-19</b> | <b>Actual<br/>2018-19</b> | <b>Budget<br/>Proposed<br/>2019-20</b> | <b>Budget<br/>Adopted<br/>2019-20</b> |
|---|---------------------------|---------------------------|---------------------------------------|---------------------------|--|---------------------------------------|
| Assessed Value (less URA excess value)                    | 904,689,559               | 940,033,254               | 958,127,045                           | 968,120,241               | 987,482,646                            | 987,482,646                           |
| <b>General Fund Tax Imposed (within statutory limits)</b> | <b>5,757,716</b>          | <b>5,982,654</b>          | <b>6,097,808</b>                      | <b>6,161,408</b>          | <b>6,338,259</b>                       | <b>6,338,259</b>                      |
| 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                         |
| <b>GO Bonds Tax Imposed - Certified</b>                   | <b>542,833</b>            | <b>497,000</b>            | <b>546,834</b>                        | <b>546,834</b>            | <b>543,278</b>                         | <b>543,278</b>                        |
| Tax Rate (/1000, GO Bonds-Certified) **                   | 0.5410                    | 0.4736                    | 0.5137                                | 0.5056                    | 0.4949                                 | 0.4949                                |
| <b>TOTAL PROPERTY TAX IMPOSED</b>                         | <b>6,300,549</b>          | <b>6,479,654</b>          | <b>6,644,642</b>                      | <b>6,708,242</b>          | <b>6,881,537</b>                       | <b>6,881,537</b>                      |
| Total City Tax Rate Per Thousand (before reduction)       | 6.9053                    | 6.8379                    | 6.8780                                | 6.8699                    | 6.8592                                 | 6.8592                                |

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

|  | <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Budget<br/>Adopted<br/>2018-19</u> | <u>Budget<br/>Proposed<br/>2019-20</u> | <u>Budget<br/>Adopted<br/>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                             | 1,163,260                              | 1,163,260                             |
| Coos Bay North Bend Water Board Project Loan           | 3,200,000                 | 0                         | 0                                     | 0                                      | 0                                     |
| <b>Total Revenues</b>                                  | <b><u>17,292,035</u></b>  | <b><u>14,889,395</u></b>  | <b><u>14,099,894</u></b>              | <b><u>13,987,301</u></b>               | <b><u>13,987,301</u></b>              |
| 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**

|  | <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Budget<br/>Adopted<br/>2018-19</b> | <b>Budget<br/>Proposed<br/>2019-20</b> | <b>Budget<br/>Adopted<br/>2019-20</b> |
|--|---------------------------|---------------------------|---------------------------------------|--|---------------------------------------|
| 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                                 |
| <b>Total Revenues</b>                                  | <b>873,690</b>            | <b>881,559</b>            | <b>898,892</b>                        | <b>936,950</b>                         | <b>936,950</b>                        |
| <b>Total Bonded Debt</b>                               | 491,950                   | 489,750                   | 492,150                               | 488,950                                | 488,950                               |
| Uncollectible  | 54,517                    | 7,250                     | 48,833                                | 54,328                                 | 54,328                                |
| Taxes Necessary to Balance Budget                      | 546,467                   | 497,000                   | 540,983                               | 543,278                                | 543,278                               |
| <b>Tax Levy (imposed)</b>                              | 542,833                   | 497,000                   | 546,834                               | 543,278                                | 543,278                               |
| Less Uncollectible (10%)                               | 54,283                    | 49,700                    | 54,683                                | 54,328                                 | 54,328                                |
| <b>Taxes Necessary to Balance Budget (anticipated)</b> | <b>488,550</b>            | <b>447,300</b>            | <b>492,151</b>                        | <b>488,950</b>                         | <b>488,950</b>                        |
| 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> |
|--|---------------------|----------------------|
| <b>GENERAL FUND</b>                      |                     |                      |
| 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               |
| <b>STATE GAS TAX FUND</b>                |                     |                      |
| from General Fund                        | 327,778             | 0                    |
| to Street Improvement Fund               | 0                   | 620,039              |
| to Technology Reserve Fund               | 0                   | 12,000               |
| <b>WASTEWATER FUND</b>                   |                     |                      |
| to Revenue Bond Fund                     | 0                   | 1,099,054            |
| to Wastewater Improvement Fund           | 0                   | 2,081,972            |
| to Technology Reserve Fund               | 0                   | 25,000               |
| <b>REVENUE BOND FUND</b>                 |                     |                      |
| from General Fund                        | 61,800              | 0                    |
| from Wastewater Fund                     | 1,099,054           | 0                    |
| <b>STREET IMPROVEMENT FUND</b>           |                     |                      |
| from State Gas Tax Fund                  | 620,039             | 0                    |
| <b>PARKS IMPROVEMENT FUND</b>            |                     |                      |
| from Major Capital Fund                  | 40,000              | 0                    |
| <b>FIRE EQUIPMENT RESERVE FUND</b>       |                     |                      |
| from General Fund                        | 22,604              | 0                    |
| <b>WASTEWATER IMPROVEMENT FUND</b>       |                     |                      |
| from Wastewater Fund                     | 2,081,972           | 0                    |
| <b>MAJOR CAPITAL RESERVE FUND</b>        |                     |                      |
| from General Fund                        | 25,000              | 0                    |
| to Parks Improvement Fund                | 0                   | 40,000               |
| to Technology Reserve Fund               | 0                   | 30,000               |
| <b>TECHNOLOGY RESERVE FUND</b>           |                     |                      |
| 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                |
| <b>COUNTY-WIDE CAD CORE RESERVE FUND</b> |                     |                      |
| from Technology Reserve Fund             | 5,400               | 0                    |
| <b>RAINY DAY FUND</b>                    |                     |                      |
| from General Fund                        | 64,200              | 0                    |
| <b>TOTAL TRANSFERS IN &amp; OUT</b>      | <u>4,419,847</u>    | <u>4,419,847</u>     |

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

| <b>Actual<br/>2016-17</b>                  | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> |  | <b>Proposed<br/>2019-20</b> |
|--|---------------------------|--|--|-----------------------------|
| <b>OPERATING FUNDS RESOURCES</b>           |                           |  |  |                             |
| 17,292,035                                 | 14,889,395                | 14,099,894                             | General Fund                                     | 14,289,074                  |
| 1,718,758                                  | 1,769,641                 | 1,823,000                              | State Gas Tax Fund                               | 1,829,778                   |
| 9,642,252                                  | 16,442,348                | 9,598,108                              | Wastewater Fund                                  | 9,393,126                   |
| 906,955                                    | 1,012,941                 | 754,000                                | Hotel/Motel Tax Fund                             | 1,271,000                   |
| 1,988,318                                  | 2,100,762                 | 1,783,300                              | Library Fund                                     | 2,180,800                   |
| 953,305                                    | 1,143,216                 | 974,198                                | Library ESO Fund                                 | 848,871                     |
| 502,810                                    | 612,851                   | 531,950                                | Building Codes Fund                              | 705,800                     |
| 253,365                                    | 222,393                   | 226,093                                | 9-1-1 Tax Fund                                   | 224,710                     |
| <b>33,257,797</b>                          | <b>38,193,547</b>         | <b>29,790,543</b>                      | <b>Total Operating Fund Resources</b>            | <b>30,743,158</b>           |
| <b>DEBT SERVICE FUNDS RESOURCES</b>        |                           |  |  |                             |
| 873,690                                    | 881,559                   | 898,892                                | General Obligation Redemption Fund               | 936,950                     |
| 5,572,510                                  | 6,331,987                 | 15,004,006                             | Revenue Bond Fund                                | 6,475,924                   |
| <b>6,446,200</b>                           | <b>7,213,546</b>          | <b>15,902,898</b>                      | <b>Total Debt Service Funds Resources</b>        | <b>7,412,874</b>            |
| <b>CAPITAL IMPROVEMENT FUNDS RESOURCES</b> |                           |  |  |                             |
| 147,907                                    | 157,532                   | 148,000                                | Special Improvement Fund                         | 173,000                     |
| 654,830                                    | 1,440,244                 | 1,273,845                              | Street Improvement Fund                          | 2,182,039                   |
| 278,481                                    | 449,443                   | 393,050                                | Parks Improvement Fund                           | 441,150                     |
| 60,176                                     | 72,004                    | 130,850                                | Bicycle/Pedestrian Path Construction Fund        | 2,017,200                   |
| 14,912                                     | 15,170                    | 15,417                                 | Transportation SDC Fund                          | 15,795                      |
| 251,617                                    | 255,964                   | 260,151                                | Wastewater SDC Fund                              | 266,965                     |
| 19,377                                     | 19,712                    | 20,035                                 | Stormwater SDC Fund                              | 20,475                      |
| 15,095,358                                 | 21,663,086                | 13,509,817                             | Wastewater Improvement Fund                      | 11,584,620                  |
| <b>16,522,658</b>                          | <b>24,073,155</b>         | <b>15,751,165</b>                      | <b>Total Capital Improvement Funds Resources</b> | <b>16,701,244</b>           |
| <b>RESERVE FUNDS RESOURCES</b>             |                           |  |  |                             |
| 219,221                                    | 223,008                   | 229,008                                | Fire Equipment Reserve Fund                      | 23,304                      |
| 1,361,862                                  | 1,194,125                 | 980,642                                | Major Capital Reserve Fund                       | 893,000                     |
| 4,904,704                                  | 4,968,434                 | 5,011,722                              | Jurisdictional Exchange Reserve Fund             | 5,027,620                   |
| 234,434                                    | 251,471                   | 221,500                                | Technology Reserve Fund                          | 190,000                     |
| 55,683                                     | 54,641                    | 44,376                                 | County-wide CAD Core Reserve Fund                | 53,126                      |
| 666,511                                    | 755,132                   | 855,956                                | Rainy Day Reserve Fund                           | 619,200                     |
| <b>7,442,414</b>                           | <b>7,446,811</b>          | <b>7,343,204</b>                       | <b>Total Reserve Funds Resources</b>             | <b>6,806,250</b>            |
| <b>63,669,070</b>                          | <b>76,927,059</b>         | <b>68,787,810</b>                      | <b>TOTAL RESOURCES - ALL FUNDS</b>               | <b>61,663,526</b>           |

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

| <b>Actual<br/>2016-17</b>                     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> |   | <b>Proposed<br/>2019-20</b> |
|---|---------------------------|--|---|-----------------------------|
| <b>OPERATING FUNDS EXPENDITURES</b>           |                           |  |   |                             |
| 17,292,035                                    | 14,889,395                | 14,099,894                             | General Fund  | 14,289,073                  |
| 1,718,758                                     | 1,769,641                 | 1,823,000                              | State Gas Tax Fund                                  | 1,829,778                   |
| 9,642,252                                     | 16,442,348                | 9,598,108                              | Wastewater Fund                                     | 9,393,126                   |
| 906,955                                       | 1,012,941                 | 754,000                                | Hotel/Motel Tax Fund                                | 1,271,000                   |
| 1,988,318                                     | 2,100,762                 | 1,783,300                              | Library Fund  | 2,180,800                   |
| 953,305                                       | 1,143,216                 | 974,198                                | Library ESO Fund                                    | 848,871                     |
| 502,810                                       | 612,851                   | 531,950                                | Building Codes Fund                                 | 705,800                     |
| 253,365                                       | 222,393                   | 226,093                                | 9-1-1 Tax Fund                                      | 224,710                     |
| <b>33,257,797</b>                             | <b>38,193,547</b>         | <b>29,790,543</b>                      | <b>Total Operating Funds Expenditures</b>           | <b>30,743,158</b>           |
| <b>DEBT SERVICE FUNDS EXPENDITURES</b>        |                           |  |   |                             |
| 873,690                                       | 881,559                   | 898,892                                | General Obligation Redemption Fund                  | 936,950                     |
| 5,572,510                                     | 6,331,987                 | 15,004,006                             | Revenue Bond Fund                                   | 6,475,924                   |
| <b>6,446,200</b>                              | <b>7,213,546</b>          | <b>15,902,898</b>                      | <b>Total Debt Service Funds Expenditures</b>        | <b>7,412,874</b>            |
| <b>CAPITAL IMPROVEMENT FUNDS EXPENDITURES</b> |                           |  |   |                             |
| 147,907                                       | 157,532                   | 148,000                                | Special Improvement Fund                            | 173,000                     |
| 654,830                                       | 1,440,244                 | 1,273,845                              | Street Improvement Fund                             | 2,182,039                   |
| 278,481                                       | 449,443                   | 393,050                                | Parks Improvement Fund                              | 441,150                     |
| 60,176  | 72,004                    | 130,850                                | Bicycle/Pedestrian Path Construction Fund           | 2,017,200                   |
| 14,912  | 15,170                    | 15,417                                 | Transportation SDC Fund                             | 15,795                      |
| 251,617                                       | 255,964                   | 260,151                                | Wastewater SDC Fund                                 | 266,965                     |
| 19,377  | 19,712                    | 20,035                                 | Stormwater SDC Fund                                 | 20,475                      |
| 15,095,358                                    | 21,663,086                | 13,509,817                             | Wastewater Improvement Fund                         | 11,584,620                  |
| <b>16,522,658</b>                             | <b>24,073,155</b>         | <b>15,751,165</b>                      | <b>Total Capital Improvement Funds Expenditures</b> | <b>16,701,244</b>           |
| <b>RESERVE FUNDS EXPENDITURES</b>             |                           |  |   |                             |
| 219,221                                       | 223,008                   | 229,008                                | Fire Equipment Reserve Fund                         | 23,304                      |
| 1,361,862                                     | 1,194,125                 | 980,642                                | Major Capital Reserve Fund                          | 893,000                     |
| 4,904,704                                     | 4,968,434                 | 5,011,722                              | Jurisdictional Exchange Reserve Fund                | 5,027,620                   |
| 234,434                                       | 251,471                   | 221,500                                | Technology Reserve Fund                             | 190,000                     |
| 55,683  | 54,641                    | 44,376                                 | County-wide CAD Core Reserve Fund                   | 53,126                      |
| 666,511                                       | 755,132                   | 855,956                                | Rainy Day Reserve Fund                              | 619,200                     |
| <b>7,442,414</b>                              | <b>7,446,811</b>          | <b>7,343,204</b>                       | <b>Total Reserve Funds Expenditures</b>             | <b>6,806,250</b>            |
| <b>63,669,070</b>                             | <b>76,927,059</b>         | <b>68,787,810</b>                      | <b>TOTAL EXPENDITURES - ALL FUNDS</b>               | <b>61,663,526</b>           |

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

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

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

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

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

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

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

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

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Department</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|-------------------|---|-----------------------------|
|                           |                           |  |                   | <b>GENERAL GOVERNMENT</b>                       |                             |
| 92,758                    | 93,293                    | 100,200                                | 100               | City Council                                    | 94,850                      |
| 118,638                   | 113,514                   | 127,150                                | 120               | City Manager                                    | 104,724                     |
| 416,676                   | 389,913                   | 449,733                                | 121               | URA Administration                              | 468,376                     |
| 203,905                   | 200,763                   | 217,313                                | 130               | Finance   | 224,818                     |
| 56,044                    | 53,965                    | 69,133                                 | 140               | City Attorney                                   | 58,012                      |
| 140,732                   | 138,507                   | 154,500                                | 170               | City Hall                                       | 146,500                     |
| 22,879                    | 28,500                    | 31,000                                 | 180               | Community Contributions                         | 29,800                      |
| 240,380                   | 277,521                   | 318,589                                | 190               | Non-Departmental                                | 297,385                     |
| 4,950,595                 | 5,238,815                 | 3,857,285                              | 195               | Other Financing Uses & Expenditures             | 3,576,380                   |
| <b><u>6,242,607</u></b>   | <b><u>6,534,790</u></b>   | <b><u>5,324,903</u></b>                |                   | <b>Total General Government</b>                 | <b><u>5,000,844</u></b>     |
|                           |                           |  |                   | <b>Public Safety</b>                            |                             |
| 3,701,927                 | 4,012,307                 | 4,358,490                              | 240               | Police Operations & Administration              | 4,652,412                   |
| 772,628                   | 806,321                   | 762,965                                | 242               | Police Communication                            | 923,580                     |
| 38,105                    | 49,078                    | 98,129                                 | 243               | Codes Enforcement                               | 84,413                      |
| <b><u>4,512,660</u></b>   | <b><u>4,867,707</u></b>   | <b><u>5,219,584</u></b>                |                   | <b>Sub-total Police</b>                         | <b><u>5,660,404</u></b>     |
| 2,477,896                 | 2,630,976                 | 2,627,430                              | 261               | Fire Department                                 | 2,670,434                   |
| <b><u>6,990,556</u></b>   | <b><u>7,498,683</u></b>   | <b><u>7,847,014</u></b>                |                   | <b>Total Public Safety</b>                      | <b><u>8,330,838</u></b>     |
|                           |                           |  |                   | <b>Public Works &amp; Community Development</b> |                             |
| 314,449                   | 240,643                   | 261,874                                | 301               | Planning  | 298,149                     |
| 93,303                    | 67,567                    | 77,569                                 | 305               | Engineering                                     | 70,489                      |
| 453,967                   | 547,712                   | 588,534                                | 306               | Parks   | 588,752                     |
| 3,197,153                 | 0                         | 0                                      | 313               | Coos Bay North Bend Water Board Loan            | 0                           |
| <b><u>4,058,872</u></b>   | <b><u>855,922</u></b>     | <b><u>927,977</u></b>                  |                   | <b>Total Public Works &amp; Community Dev</b>   | <b><u>957,391</u></b>       |
| <b><u>17,292,035</u></b>  | <b><u>14,889,395</u></b>  | <b><u>14,099,894</u></b>               |                   | <b>TOTAL GENERAL FUND EXPENDITURES</b>          | <b><u>14,289,073</u></b>    |

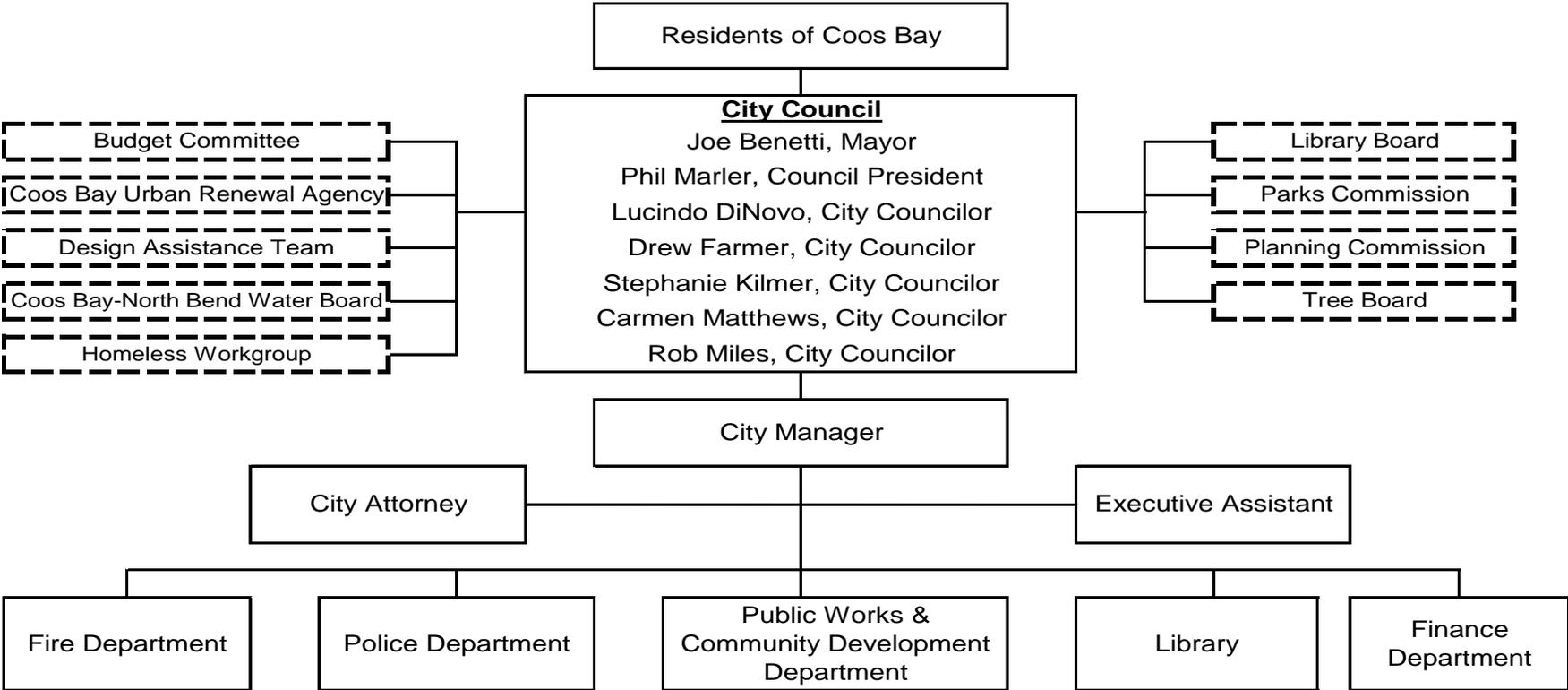
# CITY COUNCIL

**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**

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

# CITY MANAGER'S OFFICE

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## Department Description

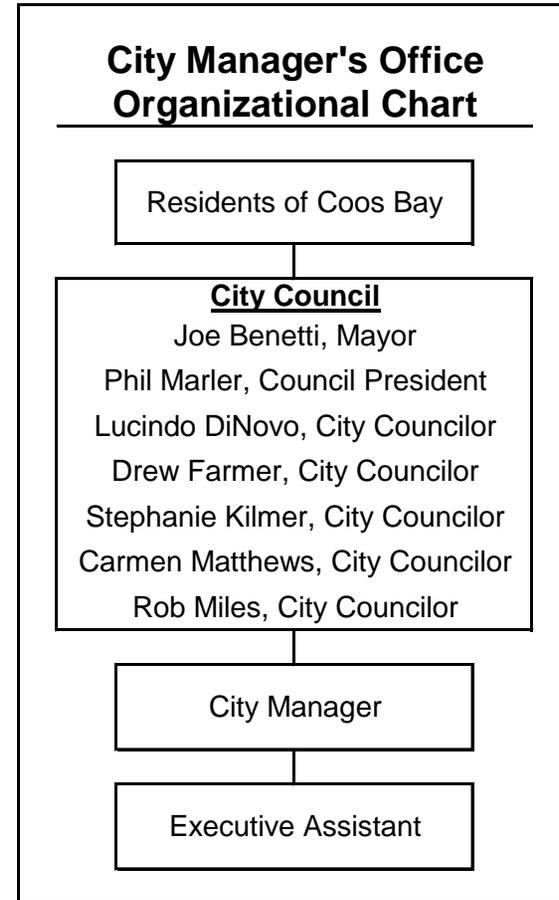
The City Manager's Office provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The department is also responsible for personnel administration, managing the annual budget,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

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

## URBAN RENEWAL ADMINISTRATION DEPARTMENT

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### **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**

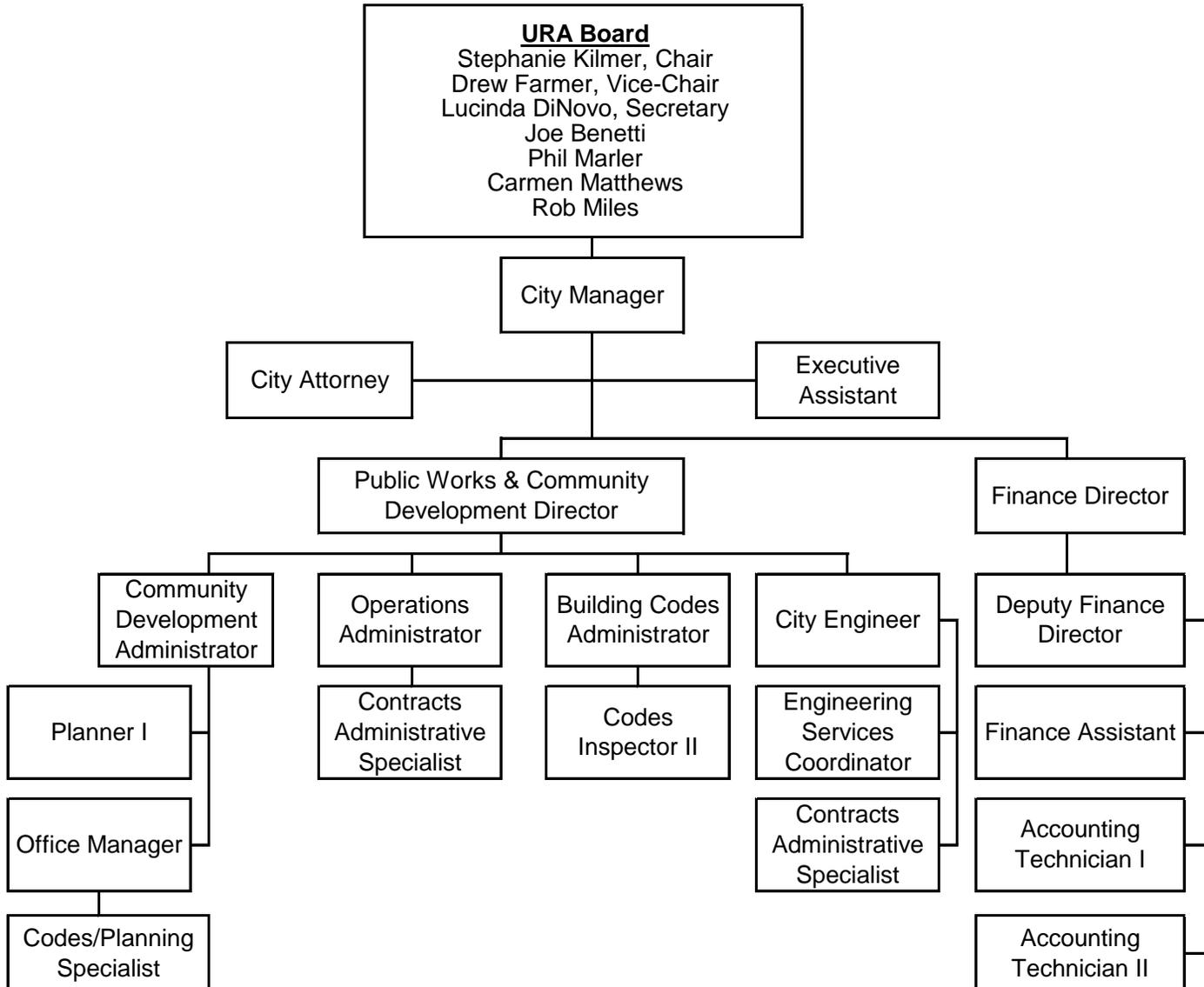
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the façade improvement and business grant programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

### **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**

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
|                           |                           |  |                    | <b>PERSONNEL SERVICES</b>                 |                             |
| 273,967                   | 252,270                   | 274,378                                | 01-121-510-1001    | Salaries                                  | 276,460                     |
| 0                         | 36                        | 929                                    | 01-121-510-1002    | Overtime                                  | 1,151                       |
| 47,782                    | 53,846                    | 57,916                                 | 01-121-510-1003    | P.E.R.S.                                  | 70,081                      |
| 20,198                    | 18,623                    | 21,533                                 | 01-121-510-1004    | Social Security                           | 21,361                      |
| 39,588                    | 38,960                    | 49,244                                 | 01-121-510-1005    | Employee Insurance                        | 59,088                      |
| 3,540                     | 0                         | 3,949                                  | 01-121-510-1006    | Unemployment                              | 1,332                       |
| 4,545                     | 5,110                     | 7,179                                  | 01-121-510-1007    | Workers' Compensation                     | 5,823                       |
| <b><u>389,621</u></b>     | <b><u>368,844</u></b>     | <b><u>415,128</u></b>                  |                    | <b>Total Personnel Services</b>           | <b><u>435,296</u></b>       |
|                           |                           |  |                    | <b>MATERIALS AND SERVICES</b>             |                             |
| 5,742                     | 650                       | 6,250                                  | 01-121-520-2001    | Meetings, Travel & Memberships            | 6,000                       |
| 537                       | 825                       | 200                                    | 01-121-520-2003    | Publications                              | 200                         |
| 11                        | 0                         | 30                                     | 01-121-520-2102    | Telephone                                 | 30                          |
| 1,106                     | 440                       | 500                                    | 01-121-520-2108    | Contractual                               | 500                         |
| 5,317                     | 7,610                     | 8,000                                  | 01-121-520-2113    | Audit                                     | 8,000                       |
| 13,569                    | 10,657                    | 17,000                                 | 01-121-520-2120    | Insurance                                 | 16,000                      |
| 399                       | 550                       | 750                                    | 01-121-520-2122    | Duplicating                               | 750                         |
| 0                         | 0                         | 300                                    | 01-121-520-2123    | Printing                                  | 250                         |
| 369                       | 333                       | 700                                    | 01-121-520-2205    | Office Supplies                           | 500                         |
| 0                         | 0                         | 175                                    | 01-121-520-2206    | Postage                                   | 150                         |
| 5                         | 5                         | 200                                    | 01-121-520-2209    | Document Recording                        | 200                         |
| 0                         | 0                         | 500                                    | 01-121-520-2216    | Small Equipment                           | 500                         |
| <b><u>27,055</u></b>      | <b><u>21,069</u></b>      | <b><u>34,605</u></b>                   |                    | <b>Total Materials and Services</b>       | <b><u>33,080</u></b>        |
| <b><u>416,676</u></b>     | <b><u>389,913</u></b>     | <b><u>449,733</u></b>                  |                    | <b>TOTAL URBAN RENEWAL ADMINISTRATION</b> | <b><u>468,376</u></b>       |

# FINANCE DEPARTMENT

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## 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.

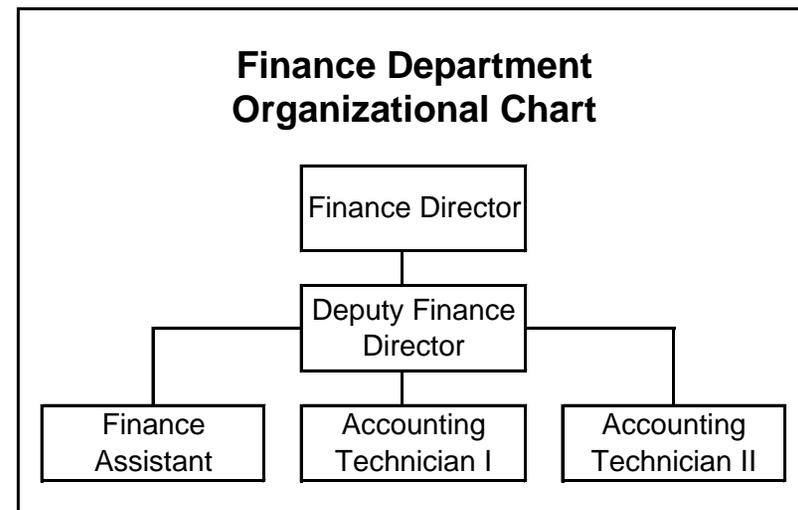
Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel 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**

| <u>Actual<br/>2016-17</u>     | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |                                      | <u>Proposed<br/>2019-20</u> |
|-------------------------------|---------------------------|--|--------------------|--------------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |                                      |                             |
| 101,457                       | 101,476                   | 85,676                                 | 01-130-510-1001    | Salaries                             | 113,661                     |
| 0                             | 90                        | 978                                    | 01-130-510-1002    | Overtime                             | 1,052                       |
| 19,231                        | 17,777                    | 29,835                                 | 01-130-510-1003    | P.E.R.S.                             | 25,128                      |
| 7,522                         | 7,567                     | 9,046                                  | 01-130-510-1004    | Social Security                      | 8,767                       |
| 23,844                        | 22,628                    | 34,135                                 | 01-130-510-1005    | Employee Insurance                   | 30,398                      |
| 0                             | 0                         | 8,600                                  | 01-130-510-1006    | Unemployment                         | 1,550                       |
| 240                           | 289                       | 443                                    | 01-130-510-1007    | Workers' Compensation                | 462                         |
| <u>152,294</u>                | <u>149,828</u>            | <u>168,713</u>                         |                    | <b>Total Personnel Services</b>      | <u>181,018</u>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |                                      |                             |
| 4,874                         | 4,449                     | 3,000                                  | 01-130-520-2001    | Meetings, Travel & Memberships       | 3,500                       |
| 7,083                         | 9,743                     | 5,500                                  | 01-130-520-2005    | Training                             | 10,000                      |
| 29,618                        | 27,598                    | 30,000                                 | 01-130-520-2108    | Contractual                          | 22,000                      |
| 1,811                         | 2,160                     | 2,600                                  | 01-130-520-2122    | Duplicating/Data Processing Supplies | 2,500                       |
| 1,754                         | 479                       | 2,200                                  | 01-130-520-2123    | Printing                             | 500                         |
| 3,635                         | 2,310                     | 2,000                                  | 01-130-520-2205    | Office Supplies                      | 2,000                       |
| 2,762                         | 1,134                     | 2,800                                  | 01-130-520-2206    | Postage                              | 1,200                       |
| 0                             | (349)                     | 0                                      | 01-130-520-2208    | Miscellaneous                        | 100                         |
| 73                            | 437                       | 500                                    | 01-130-520-2209    | Document Recording                   | 500                         |
| 0                             | 2,975                     | 0                                      | 01-130-520-2216    | Small Equipment                      | 1,500                       |
| <u>51,611</u>                 | <u>50,935</u>             | <u>48,600</u>                          |                    | <b>Total Materials and Services</b>  | <u>43,800</u>               |
| <u>203,905</u>                | <u>200,763</u>            | <u>217,313</u>                         |                    | <b>TOTAL FINANCE DEPARTMENT</b>      | <u>224,818</u>              |

# CITY ATTORNEY

## Program Description

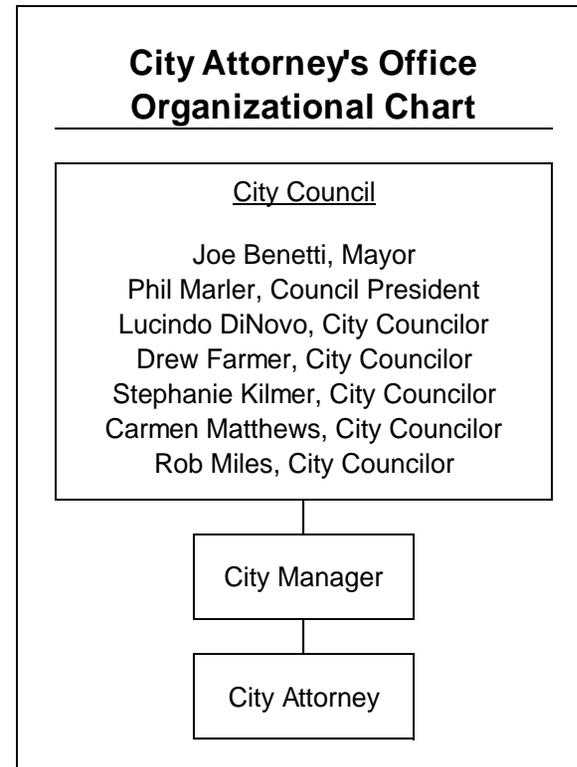
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and he represents the City in legal proceedings in which it may have an interest. The City Attorney attends the City Council 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<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |                                     | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|-------------------------------------|-----------------------------|
|                           |                           |  |                    | <b>PERSONNEL SERVICES</b>           |                             |
| 35,741                    | 32,179                    | 33,145                                 | 01-140-510-1001    | Salaries                            | 31,821                      |
| 8,316                     | 8,733                     | 8,926                                  | 01-140-510-1003    | P.E.R.S.                            | 9,705                       |
| 2,593                     | 2,330                     | 2,536                                  | 01-140-510-1004    | Social Security                     | 2,435                       |
| 7,334                     | 7,595                     | 8,168                                  | 01-140-510-1005    | Employee Insurance                  | 7,794                       |
| 0                         | 0                         | 37                                     | 01-140-510-1006    | Unemployment                        | 35                          |
| 69                        | 83                        | 121                                    | 01-140-510-1007    | Worker's Compensation               | 122                         |
| <u>54,055</u>             | <u>50,920</u>             | <u>52,933</u>                          |                    | <b>Total Personnel Services</b>     | <u>51,912</u>               |
|                           |                           |  |                    | <b>MATERIALS AND SERVICES</b>       |                             |
| 1,238                     | 0                         | 600                                    | 01-140-520-2001    | Meetings, Travel & Memberships      | 500                         |
| 0                         | 1,155                     | 300                                    | 01-140-520-2003    | Publications                        | 500                         |
| 751                       | 1,890                     | 15,200                                 | 01-140-520-2114    | Special Counsel                     | 5,000                       |
| 0                         | 0                         | 100                                    | 01-140-520-2205    | Office Supplies                     | 100                         |
| <u>1,990</u>              | <u>3,045</u>              | <u>16,200</u>                          |                    | <b>Total Materials and Services</b> | <u>6,100</u>                |
| <u>56,044</u>             | <u>53,965</u>             | <u>69,133</u>                          |                    | <b>TOTAL CITY ATTORNEY</b>          | <u>58,012</u>               |

## CITY HALL

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### **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**

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

## COMMUNITY CONTRIBUTIONS

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

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

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

| <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                |
| <b>Total</b>                         | <u><u>19,800</u></u> |

## NON-DEPARTMENTAL

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### **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**

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
|                           |                           |  |                    | <b>PERSONNEL SERVICES</b>               |                             |
| 38,815                    | 39,590                    | 40,547                                 | 01-190-510-1001    | Salaries                                | 52,631                      |
| 0                         | 14                        | 2,028                                  | 01-190-510-1002    | Overtime                                | 3,074                       |
| 5,749                     | 6,234                     | 6,702                                  | 01-190-510-1003    | P.E.R.S.                                | 10,812                      |
| 2,744                     | 2,797                     | 3,257                                  | 01-190-510-1004    | Social Security                         | 4,262                       |
| 11,738                    | 12,126                    | 12,920                                 | 01-190-510-1005    | Employee Insurance                      | 16,480                      |
| 0                         | 0                         | 180                                    | 01-190-510-1006    | Unemployment                            | 213                         |
| 913                       | 1,106                     | 1,539                                  | 01-190-510-1007    | Workers' Compensation                   | 1,697                       |
| 14                        | 13                        | 16                                     | 01-190-510-1008    | City Council Volunteer Workers Comp Ins | 16                          |
| <b><u>59,972</u></b>      | <b><u>61,880</u></b>      | <b><u>67,189</u></b>                   |                    | <b>Total Personnel Services</b>         | <b><u>89,185</u></b>        |
|                           |                           |  |                    | <b>MATERIALS AND SERVICES</b>           |                             |
| 6,151                     | 6,529                     | 15,000                                 | 01-190-520-2004    | Permits, License, & Fees                | 7,000                       |
| 0                         | 0                         | 20,000                                 | 01-190-520-2112    | Storm/flood Damage Repairs              | 7,000                       |
| 10,532                    | 10,855                    | 25,000                                 | 01-190-520-2116    | Internet Costs                          | 11,000                      |
| 156,998                   | 167,339                   | 180,000                                | 01-190-520-2120    | Property/Liability/Auto Insurance       | 173,000                     |
| 0                         | 1,816                     | 1,000                                  | 01-190-520-2121    | Insurance Deductible                    | 1,000                       |
| 2,328                     | 6,095                     | 2,800                                  | 01-190-520-2122    | Duplicating/Printing                    | 1,500                       |
| 0                         | 167                       | 0                                      | 01-190-520-2202    | Penalties, Refunds, Fees                | 200                         |
| 1,804                     | 2,071                     | 2,000                                  | 01-190-520-2302    | Postage/Machine Rental                  | 2,000                       |
| 2,594                     | 20,529                    | 3,500                                  | 01-190-520-2320    | Library Building Maintenance            | 5,000                       |
| 0                         | 240                       | 600                                    | 01-190-520-2412    | Health & Safety (OSHA)                  | 500                         |
| 0                         | 0                         | 1,500                                  | 01-190-520-2500    | Bad Debts Expense                       | 0                           |
| <b><u>180,408</u></b>     | <b><u>215,641</u></b>     | <b><u>251,400</u></b>                  |                    | <b>Total Materials and Services</b>     | <b><u>208,200</u></b>       |
| <b><u>240,380</u></b>     | <b><u>277,521</u></b>     | <b><u>318,589</u></b>                  |                    | <b>TOTAL NON-DEPARTMENTAL</b>           | <b><u>297,385</u></b>       |

## OTHER FINANCING USES AND OTHER EXPENDITURES DEPARTMENT

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### **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**

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
|                           |                           |  |                    | <b>TRANSFERS</b>                          |                             |
| 349,664                   | 342,219                   | 400,000                                | 01-195-550-5000    | Gas Tax Fund                              | 327,778                     |
| 0                         | 0                         | 40,000                                 | 01-195-550-5020    | Technology Fund                           | 5,000                       |
| 77,237                    | 76,370                    | 90,000                                 | 01-195-550-5021    | Rainy Day Fund                            | 64,200                      |
| 66,447                    | 63,000                    | 62,400                                 | 01-195-550-5026    | Revenue Bond Fund (CH Seismic Payment)    | 61,800                      |
| 0                         | 0                         | 0                                      | 01-195-550-5027    | Fire Equipment Reserve Fund               | 22,604                      |
| 0                         | 14,000                    | 98,000                                 | 01-195-550-5035    | Major Capital Fund                        | 25,000                      |
| <u>493,348</u>            | <u>495,589</u>            | <u>690,400</u>                         |                    | <b>Total Transfers Out</b>                | <u>506,382</u>              |
|                           |                           |  |                    | <b>DEBT SERVICE</b>                       |                             |
| 719,433                   | 784,000                   | 588,000                                | 01-195-560-6003    | URA Du Jour Financing (Loan-Empire)       | 248,000                     |
| 739,876                   | 1,079,404                 | 808,500                                | 01-195-560-6003    | URA Du Jour Financing (Loan-Downtown)     | 1,216,600                   |
| <u>1,459,309</u>          | <u>1,863,404</u>          | <u>1,396,500</u>                       |                    | <b>Total Debt Service</b>                 | <u>1,464,600</u>            |
| <u>0</u>                  | <u>0</u>                  | <u>600,000</u>                         | 01-195-560-6001    | <b>CONTINGENCY</b>                        | <u>435,398</u>              |
| <u>2,997,938</u>          | <u>2,879,822</u>          | <u>1,170,385</u>                       | 01-195-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <u>1,170,000</u>            |
| <u>4,950,595</u>          | <u>5,238,815</u>          | <u>3,857,285</u>                       |                    | <b>TOTAL OTHER FINANCING USES</b>         | <u>3,576,380</u>            |
| <u>6,242,607</u>          | <u>6,534,790</u>          | <u>5,324,903</u>                       |                    | <b>TOTAL GENERAL GOVERNMENT</b>           | <u>5,000,844</u>            |

## POLICE DEPARTMENT

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### **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).

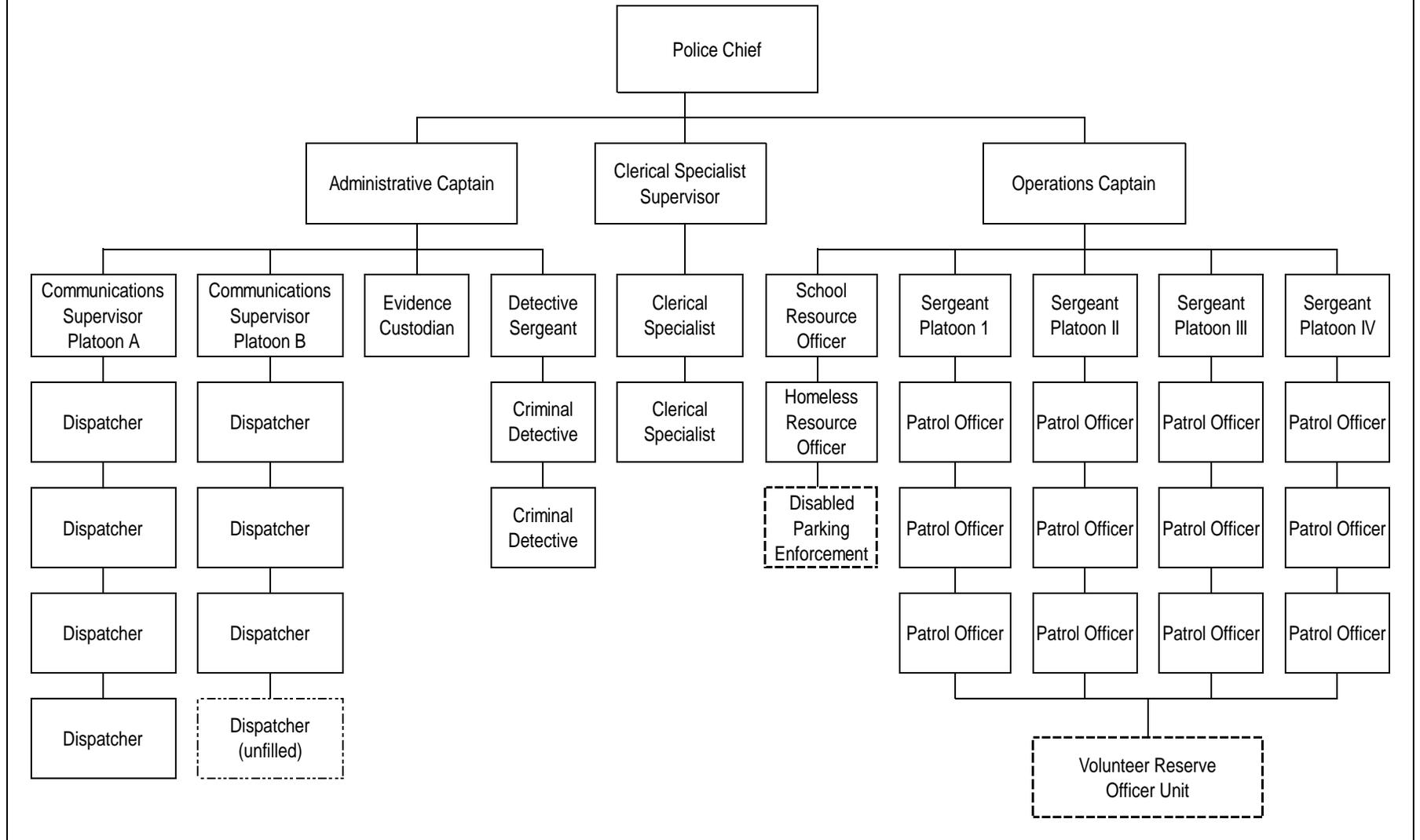
The Department's Emergency Communications Center receive, dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 70,000 calls 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**

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>              | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|---------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                                 |                             |
| 2,012,696                     | 2,088,382                 | 2,206,147                              | 01-240-510-1001                 | 2,344,309                   |
| 263,176                       | 267,213                   | 262,315                                | 01-240-510-1002                 | 256,606                     |
| 474,501                       | 563,665                   | 624,332                                | 01-240-510-1003                 | 718,653                     |
| 167,670                       | 173,076                   | 194,227                                | 01-240-510-1004                 | 198,985                     |
| 491,729                       | 512,165                   | 586,257                                | 01-240-510-1005                 | 640,517                     |
| 0                             | 0                         | 8,750                                  | 01-240-510-1006                 | 10,250                      |
| 56,720                        | 69,175                    | 101,628                                | 01-240-510-1007                 | 112,892                     |
| 710                           | 404                       | 2,484                                  | 01-240-510-1008                 | 2,700                       |
| <b>3,467,201</b>              | <b>3,674,080</b>          | <b>3,986,140</b>                       | <b>Total Personnel Services</b> | <b>4,284,912</b>            |
| <b>MATERIALS AND SERVICES</b> |                           |  |                                 |                             |
| 3,091                         | 4,131                     | 3,500                                  | 01-240-520-2001                 | 4,000                       |
| 18,425                        | 27,918                    | 30,000                                 | 01-240-520-2005                 | 30,000                      |
| 14,142                        | 16,184                    | 17,000                                 | 01-240-520-2102                 | 25,000                      |
| 2,730                         | 7,442                     | 5,000                                  | 01-240-520-2106                 | 5,000                       |
| 1,941                         | 149                       | 7,000                                  | 01-240-520-2107                 | 5,000                       |
| 23,777                        | 27,072                    | 19,000                                 | 01-240-520-2108                 | 19,000                      |
| 670                           | 965                       | 1,500                                  | 01-240-520-2109                 | 1,500                       |
| 4,640                         | 4,340                     | 3,750                                  | 01-240-520-2122                 | 4,500                       |
| 2,457                         | 3,998                     | 5,000                                  | 01-240-520-2123                 | 4,000                       |
| 1,814                         | 1,949                     | 2,100                                  | 01-240-520-2201                 | 2,000                       |
| 10,960                        | 14,190                    | 16,000                                 | 01-240-520-2202                 | 17,000                      |
| 5,857                         | 2,546                     | 6,000                                  | 01-240-520-2205                 | 3,000                       |
| 4,765                         | 5,546                     | 5,000                                  | 01-240-520-2206                 | 5,500                       |
| 18,340                        | 11,930                    | 18,000                                 | 01-240-520-2209                 | 15,000                      |
| 3,260                         | 5,817                     | 7,000                                  | 01-240-520-2212                 | 4,500                       |
| 10,005                        | 9,965                     | 10,000                                 | 01-240-520-2213                 | 10,000                      |
| 2,260                         | 2,186                     | 4,000                                  | 01-240-520-2217                 | 2,500                       |
| 0                             | 80,800                    | 35,000                                 | 01-240-520-2221                 | 0                           |
| 44,132                        | 47,649                    | 65,000                                 | 01-240-520-2228                 | 56,500                      |
| 7,416                         | 8,432                     | 7,500                                  | 01-240-520-2303                 | 8,500                       |
| 18,578                        | 10,365                    | 24,000                                 | 01-240-520-2304                 | 12,500                      |
| 28,090                        | 25,471                    | 36,000                                 | 01-240-520-2308                 | 36,000                      |
| 0                             | 11,978                    | 7,500                                  | 01-240-520-2311                 | 75,000                      |

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

**POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240 (continued)**

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>                                | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|---|-----------------------------|
| 414                       | 124                       | 1,000                                  | 01-240-520-2406 Special Investigations            | 1,000                       |
| 0                         | 244                       | 1,500                                  | 01-240-520-2407 Reimbursables                     | 500                         |
| 3,897                     | 4,075                     | 5,000                                  | 01-240-520-2409 Crime Prevention Materials        | 5,000                       |
| 360                       | 904                       | 3,000                                  | 01-240-520-2440 DUII Impact Activities - Assigned | 1,000                       |
| 394                       | 1,025                     | 2,000                                  | 01-240-520-2441 Bulletproof Grant - Assigned      | 3,000                       |
| 2,310                     | 0                         | 15,000                                 | 01-240-520-2442 Canine - Assigned                 | 1,000                       |
| 0                         | 833                       | 10,000                                 | 01-240-520-2443 Range - Assigned                  | 10,000                      |
| <b>234,726</b>            | <b>338,228</b>            | <b>372,350</b>                         | <b>Total Materials and Services</b>               | <b>367,500</b>              |
| <b>3,701,927</b>          | <b>4,012,307</b>          | <b>4,358,490</b>                       | <b>TOTAL POLICE ADMIN &amp; OPERATIONS</b>        | <b>4,652,412</b>            |

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

**POLICE COMMUNICATIONS DEPARTMENT 242**

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>                             | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|--|-----------------------------|
|                           |                           |  | <b>PERSONNEL SERVICES</b>                      |                             |
| 442,376                   | 398,660                   | 426,387                                | 01-242-510-1001 Salaries                       | 473,442                     |
| 52,873                    | 96,427                    | 34,111                                 | 01-242-510-1002 Overtime                       | 56,814                      |
| 94,814                    | 93,743                    | 99,980                                 | 01-242-510-1003 P.E.R.S.                       | 138,155                     |
| 36,540                    | 36,897                    | 35,232                                 | 01-242-510-1004 Social Security                | 40,568                      |
| 132,502                   | 110,310                   | 152,283                                | 01-242-510-1005 Employee Insurance             | 148,214                     |
| 0                         | 0                         | 3,500                                  | 01-242-510-1006 Unemployment                   | 3,500                       |
| 1,154                     | 1,310                     | 1,722                                  | 01-242-510-1007 Worker's Compensation          | 1,637                       |
| <b>760,259</b>            | <b>737,347</b>            | <b>753,215</b>                         | <b>Total Personnel Services</b>                | <b>862,330</b>              |
|                           |                           |  | <b>MATERIALS AND SERVICES</b>                  |                             |
| 620                       | 474                       | 750                                    | 01-242-520-2001 Meetings, Travel & Memberships | 750                         |
| 2,173                     | 626                       | 5,500                                  | 01-242-520-2005 Training                       | 6,000                       |
| 6,090                     | 6,090                     | 0                                      | 01-242-520-2104 CADS/RMS                       | 22,500                      |
| 2,993                     | 60,641                    | 0                                      | 01-242-520-2108 Contractual                    | 30,000                      |
| 183                       | 1,043                     | 2,500                                  | 01-242-520-2303 Equipment Repairs              | 1,500                       |
| 309                       | 100                       | 1,000                                  | 01-242-520-2410 Chaplain/Volunteer Program     | 500                         |
| <b>12,368</b>             | <b>68,975</b>             | <b>9,750</b>                           | <b>Total Materials and Services</b>            | <b>61,250</b>               |
| <b>772,628</b>            | <b>806,321</b>            | <b>762,965</b>                         | <b>TOTAL POLICE COMMUNICATIONS</b>             | <b>923,580</b>              |

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

**CODES ENFORCEMENT DEPARTMENT 243**

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>                             | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|--|-----------------------------|
|                           |                           |  | <b>PERSONNEL SERVICES</b>                      |                             |
| 19,622                    | 29,065                    | 47,257                                 | 01-243-510-1001 Salaries                       | 49,046                      |
| 2,906                     | 3,263                     | 9,917                                  | 01-243-510-1003 P.E.R.S.                       | 9,744                       |
| 1,501                     | 2,205                     | 3,671                                  | 01-243-510-1004 Social Security                | 3,840                       |
| 68                        | 2,803                     | 16,609                                 | 01-243-510-1005 Employee Insurance             | 7,417                       |
| 0                         | 0                         | 460                                    | 01-243-510-1006 Unemployment                   | 200                         |
| 240                       | 440                       | 965                                    | 01-243-510-1007 Worker's Compensation          | 666                         |
| <b>24,338</b>             | <b>37,777</b>             | <b>78,879</b>                          | <b>Total Personnel Services</b>                | <b>70,913</b>               |
|                           |                           |  | <b>MATERIALS AND SERVICES</b>                  |                             |
| 0                         | 462                       | 500                                    | 01-243-520-2001 Meetings, Travel & Memberships | 500                         |
| 443                       | 175                       | 1,500                                  | 01-243-520-2005 Training                       | 750                         |
| 12,182                    | 9,939                     | 12,000                                 | 01-243-520-2108 Nuisance Abatement             | 10,000                      |
| 947                       | 541                       | 4,000                                  | 01-243-520-2109 Hearings Officer               | 1,000                       |
| 195                       | 184                       | 500                                    | 01-243-520-2201 Uniforms                       | 500                         |
| 0                         | 0                         | 500                                    | 01-243-520-2228 Petroleum Products             | 500                         |
| 0                         | 0                         | 250                                    | 01-243-520-2308 Automotive Parts               | 250                         |
| <b>13,768</b>             | <b>11,302</b>             | <b>19,250</b>                          | <b>Total Materials and Services</b>            | <b>13,500</b>               |
| <b>38,105</b>             | <b>49,078</b>             | <b>98,129</b>                          | <b>TOTAL CODES ENFORCEMENT</b>                 | <b>84,413</b>               |
| <b>4,512,660</b>          | <b>4,867,707</b>          | <b>5,219,584</b>                       | <b>TOTAL POLICE DEPARTMENT</b>                 | <b>5,660,404</b>            |

# FIRE DEPARTMENT

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## **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.

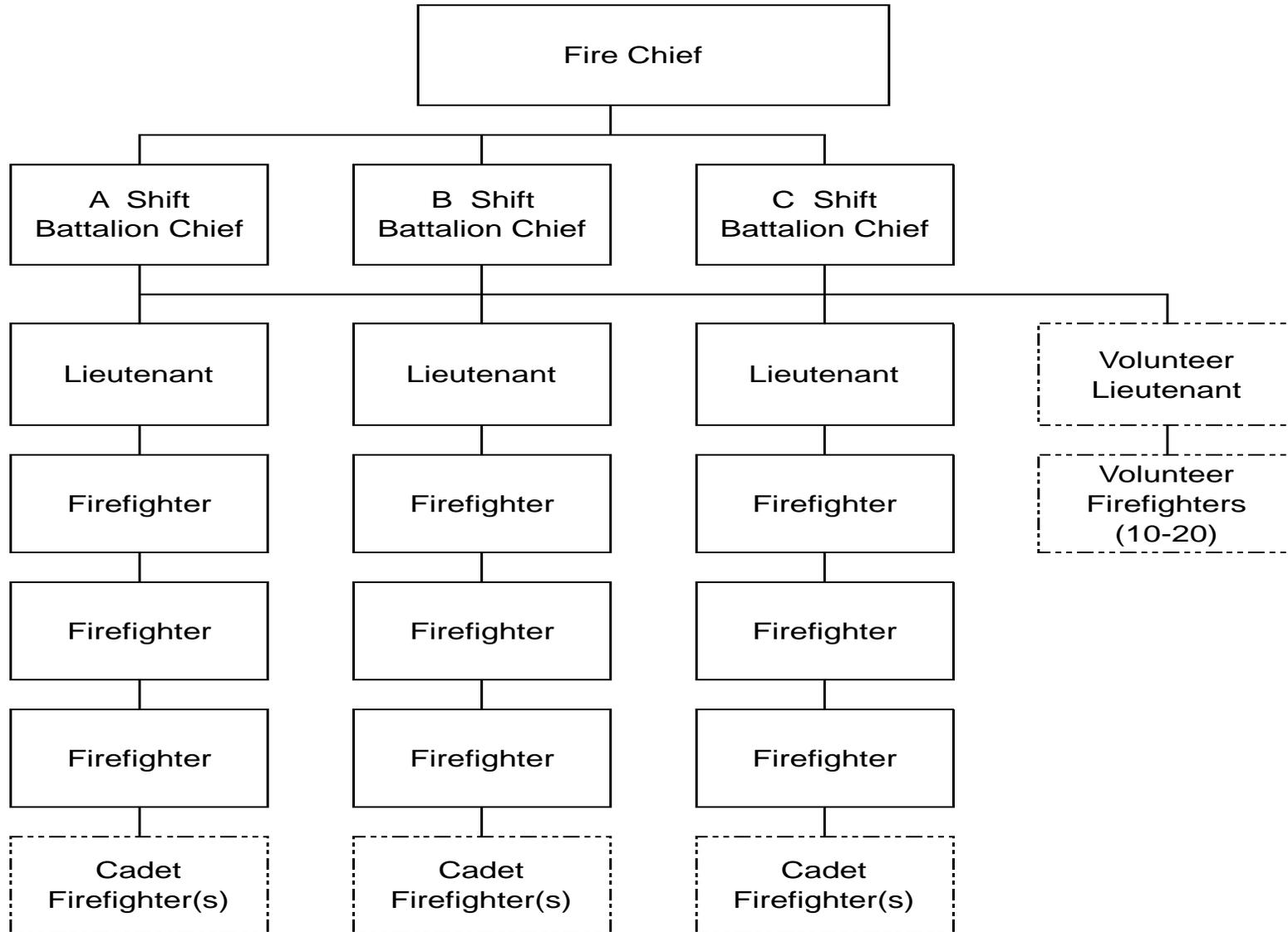
The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have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

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>              | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|---------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                                 |                             |
| 1,321,035                     | 1,403,262                 | 1,283,944                              | 01-261-510-1001                 | 1,341,814                   |
| 99,907                        | 94,800                    | 100,000                                | 01-261-510-1002                 | 100,000                     |
| 293,940                       | 348,434                   | 357,766                                | 01-261-510-1003                 | 394,848                     |
| 104,576                       | 109,152                   | 113,531                                | 01-261-510-1004                 | 110,308                     |
| 328,946                       | 333,768                   | 375,048                                | 01-261-510-1005                 | 343,488                     |
| 0                             | 0                         | 5,750                                  | 01-261-510-1006                 | 9,000                       |
| 32,683                        | 40,790                    | 58,847                                 | 01-261-510-1007                 | 60,116                      |
| 11,131                        | 12,343                    | 33,344                                 | 01-261-510-1008                 | 16,960                      |
| 183                           | 201                       | 600                                    | 01-261-510-1010                 | 600                         |
| <b>2,192,401</b>              | <b>2,342,749</b>          | <b>2,328,830</b>                       | <b>Total Personnel Services</b> | <b>2,377,134</b>            |
| <b>MATERIALS AND SERVICES</b> |                           |  |                                 |                             |
| 4,362                         | 2,196                     | 4,000                                  | 01-261-520-2001                 | 3,000                       |
| 14,178                        | 14,480                    | 16,500                                 | 01-261-520-2005                 | 18,000                      |
| 26,241                        | 28,380                    | 24,000                                 | 01-261-520-2101                 | 25,000                      |
| 2,442                         | 3,712                     | 5,500                                  | 01-261-520-2102                 | 4,000                       |
| 2,551                         | 1,905                     | 1,500                                  | 01-261-520-2106                 | 1,500                       |
| 2,310                         | 1,758                     | 2,500                                  | 01-261-520-2108                 | 2,500                       |
| 41,000                        | 41,000                    | 41,000                                 | 01-261-520-2109                 | 36,000                      |
| 1,271                         | 6,000                     | 1,500                                  | 01-261-520-2122                 | 1,500                       |
| 280                           | 419                       | 500                                    | 01-261-520-2123                 | 500                         |
| 9,190                         | 8,967                     | 10,500                                 | 01-261-520-2202                 | 11,000                      |
| 9,520                         | 9,699                     | 9,000                                  | 01-261-520-2203                 | 9,000                       |
| 3,003                         | 2,042                     | 3,000                                  | 01-261-520-2205                 | 3,000                       |
| 737                           | 277                       | 500                                    | 01-261-520-2206                 | 500                         |
| 19,216                        | 20,860                    | 19,000                                 | 01-261-520-2207                 | 20,000                      |
| 22,745                        | 24,841                    | 23,000                                 | 01-261-520-2213                 | 23,000                      |
| 5,978                         | 6,165                     | 7,000                                  | 01-261-520-2218                 | 6,500                       |
| 3,045                         | 3,784                     | 4,500                                  | 01-261-520-2221                 | 4,000                       |
| 2,063                         | 1,477                     | 7,800                                  | 01-261-520-2223                 | 8,000                       |
| 4,167                         | 4,436                     | 4,500                                  | 01-261-520-2225                 | 4,500                       |
| 4,527                         | 6,072                     | 4,500                                  | 01-261-520-2228                 | 5,000                       |
| 11,245                        | 13,972                    | 15,000                                 | 01-261-520-2230                 | 14,000                      |
| 23,974                        | 22,387                    | 24,500                                 | 01-261-520-2303                 | 24,500                      |

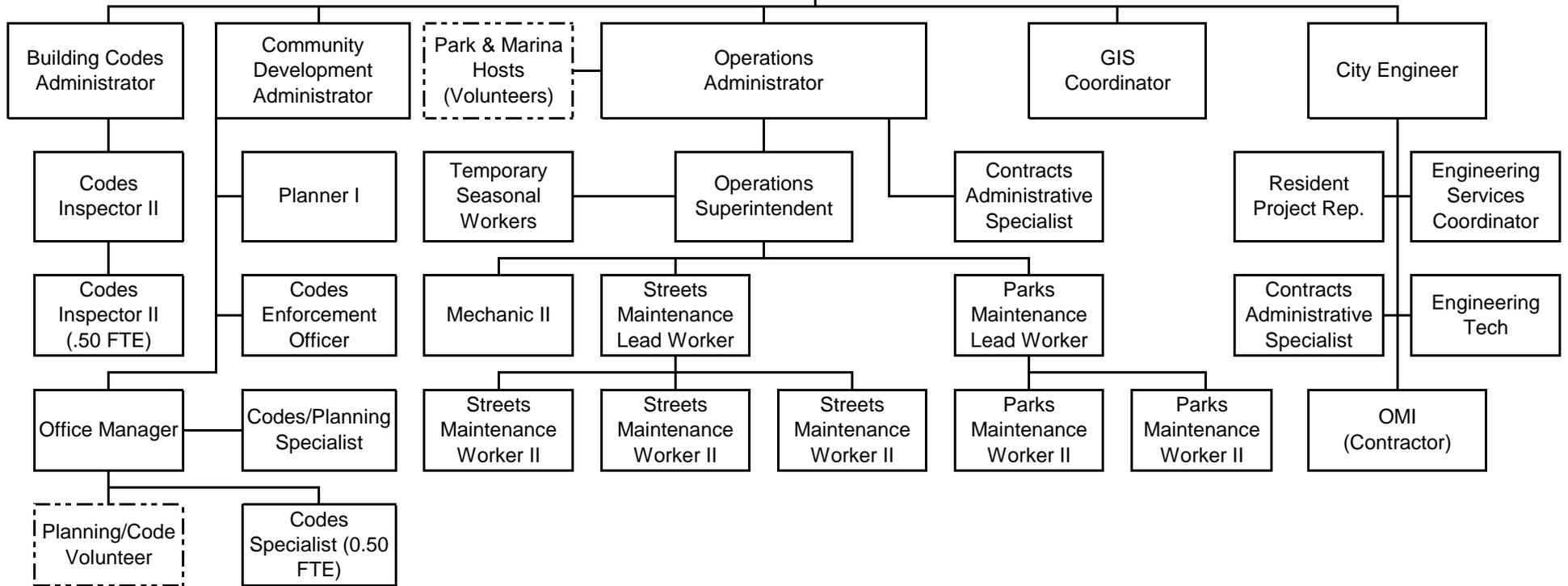
**CITY OF COOS BAY 2019-2020 BUDGET  
GENERAL FUND 01  
EXPENDITURES**

**FIRE DEPARTMENT 261 (continued)**

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>                           | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|--|-----------------------------|
| 1,499                     | 1,506                     | 1,800                                  | 01-261-520-2306 Ladder Testing               | 1,800                       |
| 29,171                    | 23,867                    | 25,000                                 | 01-261-520-2308 Automotive Parts             | 25,000                      |
| 19,895                    | 22,499                    | 24,500                                 | 01-261-520-2309 Building & Plant Maintenance | 26,000                      |
| 0                         | 0                         | 1,000                                  | 01-261-520-2310 Memorial Bricks              | 500                         |
| 11,277                    | 10,383                    | 10,000                                 | 01-261-520-2311 Fire Grant                   | 10,000                      |
| 9,609                     | 5,142                     | 6,500                                  | 01-261-520-2315 Fire Hydrant Maintenance     | 5,000                       |
| <b>285,495</b>            | <b>288,227</b>            | <b>298,600</b>                         | <b>Total Materials and Services</b>          | <b>293,300</b>              |
| <b>2,477,896</b>          | <b>2,630,976</b>          | <b>2,627,430</b>                       | <b>TOTAL FIRE DEPARTMENT</b>                 | <b>2,670,434</b>            |
| <b>6,990,556</b>          | <b>7,498,683</b>          | <b>7,847,014</b>                       | <b>TOTAL PUBLIC SAFETY</b>                   | <b>8,330,838</b>            |

## Public Works & Community Development Department Organizational Chart

Public Works & Community Development Director



## 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.

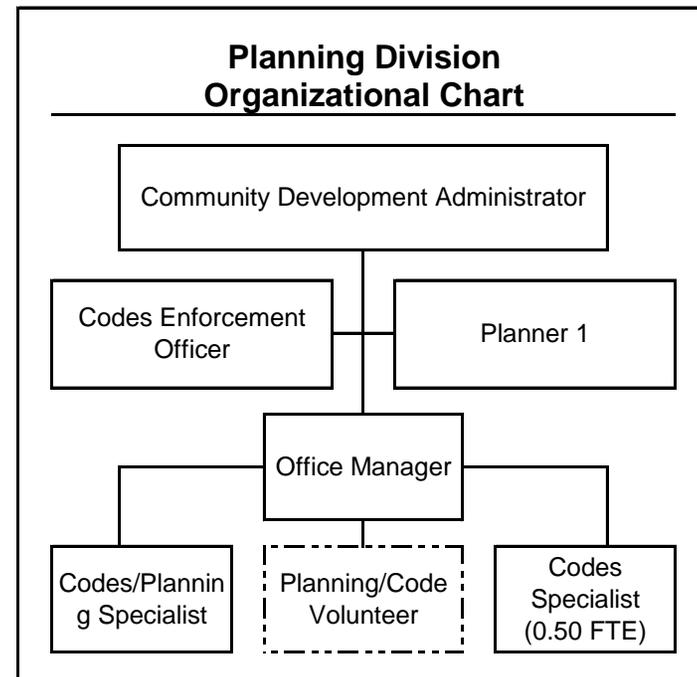
The \$40,000 contractual line includes developer paid outside professional services plus professional services for necessary updates to the Comprehensive Plan plus other outdated plans.

### 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**

| <u>Actual<br/>2016-17</u>     | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u>                  |                                | <u>Proposed<br/>2019-20</u> |
|-------------------------------|---------------------------|--|-------------------------------------|--------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                                     |                                |                             |
| 191,754                       | 128,896                   | 134,700                                | 01-301-510-1001                     | Salaries                       | 136,639                     |
| 0                             | 0                         | 1,041                                  | 01-301-510-1002                     | Overtime                       | 1,419                       |
| 34,315                        | 30,466                    | 28,454                                 | 01-301-510-1003                     | P.E.R.S.                       | 39,137                      |
| 14,357                        | 9,587                     | 10,392                                 | 01-301-510-1004                     | Social Security                | 10,600                      |
| 44,587                        | 36,461                    | 40,958                                 | 01-301-510-1005                     | Employee Insurance             | 47,537                      |
| 2,832                         | 0                         | 10,506                                 | 01-301-510-1006                     | Unemployment                   | 8,710                       |
| 878                           | 490                       | 1,073                                  | 01-301-510-1007                     | Workers' Compensation          | 657                         |
| <b><u>288,723</u></b>         | <b><u>205,900</u></b>     | <b><u>227,124</u></b>                  | <b>Total Personnel Services</b>     |                                | <b><u>244,699</u></b>       |
| <b>MATERIALS AND SERVICES</b> |                           |  |                                     |                                |                             |
| 861                           | 2,276                     | 2,000                                  | 01-301-520-2001                     | Meetings, Travel & Memberships | 2,000                       |
| 170                           | 498                       | 1,000                                  | 01-301-520-2005                     | Training                       | 1,000                       |
| 2,177                         | 3,011                     | 3,000                                  | 01-301-520-2105                     | Advertising                    | 3,000                       |
| 16,138                        | 23,406                    | 20,000                                 | 01-301-520-2108                     | Contractual                    | 40,000                      |
| 698                           | 691                       | 1,500                                  | 01-301-520-2122                     | Duplicating                    | 1,000                       |
| 313                           | 45                        | 500                                    | 01-301-520-2123                     | Printing                       | 500                         |
| 1,443                         | 1,167                     | 1,500                                  | 01-301-520-2205                     | Office Supplies                | 1,200                       |
| 2,534                         | 2,270                     | 3,000                                  | 01-301-520-2206                     | Postage                        | 2,500                       |
| 218                           | 176                       | 500                                    | 01-301-520-2216                     | Small Equipment                | 500                         |
| 796                           | 1,130                     | 1,000                                  | 01-301-520-2224                     | Data Processing Supplies       | 1,000                       |
| 33                            | 0                         | 50                                     | 01-301-520-2228                     | Petroleum Products             | 50                          |
| 0                             | 0                         | 100                                    | 01-301-520-2303                     | Equipment Repairs              | 100                         |
| 42                            | 65                        | 100                                    | 01-301-520-2308                     | Automotive Parts               | 100                         |
| 302                           | 8                         | 500                                    | 01-301-520-2417                     | Planning Commission            | 500                         |
| <b><u>25,726</u></b>          | <b><u>34,743</u></b>      | <b><u>34,750</u></b>                   | <b>Total Materials and Services</b> |                                | <b><u>53,450</u></b>        |
| <b><u>314,449</u></b>         | <b><u>240,643</u></b>     | <b><u>261,874</u></b>                  | <b>TOTAL PLANNING DIVISION</b>      |                                | <b><u>298,149</u></b>       |

## **PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – ENGINEERING**

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### **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**

| <u>Actual<br/>2016-17</u>     | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u>                  |                                 | <u>Proposed<br/>2019-20</u> |
|-------------------------------|---------------------------|--|-------------------------------------|---------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                                     |                                 |                             |
| 54,154                        | 33,909                    | 34,118                                 | 01-305-510-1001                     | Salaries                        | 30,136                      |
| 0                             | 0                         | 516                                    | 01-305-510-1002                     | Overtime                        | 482                         |
| 7,901                         | 5,458                     | 6,260                                  | 01-305-510-1003                     | P.E.R.S.                        | 6,510                       |
| 4,015                         | 2,504                     | 2,649                                  | 01-305-510-1004                     | Social Security                 | 2,346                       |
| 15,109                        | 11,155                    | 12,020                                 | 01-305-510-1005                     | Employee Insurance              | 10,121                      |
| 0                             | 0                         | 425                                    | 01-305-510-1006                     | Unemployment                    | 113                         |
| 410                           | 226                       | 325                                    | 01-305-510-1007                     | Workers' Compensation           | 332                         |
| 6                             | 6                         | 6                                      | 01-305-510-1008                     | Volunteer Worker's Compensation | 1,000                       |
| <u>81,594</u>                 | <u>53,260</u>             | <u>56,319</u>                          | <b>Total Personnel Services</b>     |                                 | <u>51,039</u>               |
| <b>MATERIALS AND SERVICES</b> |                           |  |                                     |                                 |                             |
| 1,383                         | 1,151                     | 2,000                                  | 01-305-520-2001                     | Meetings, Travel & Memberships  | 2,500                       |
| 0                             | 100                       | 200                                    | 01-305-520-2003                     | Publications                    | 100                         |
| 89                            | 799                       | 600                                    | 01-305-520-2004                     | Permits, Licenses & Fees        | 700                         |
| 0                             | 0                         | 2,000                                  | 01-305-520-2005                     | Training                        | 2,000                       |
| 543                           | 525                       | 700                                    | 01-305-520-2102                     | Telephone                       | 600                         |
| 302                           | 647                       | 500                                    | 01-305-520-2105                     | Advertising                     | 650                         |
| 2,119                         | 3,591                     | 4,000                                  | 01-305-520-2108                     | Contractual                     | 3,750                       |
| 1,233                         | 1,873                     | 2,000                                  | 01-305-520-2122                     | Duplicating                     | 2,000                       |
| 146                           | 0                         | 250                                    | 01-305-520-2123                     | Printing                        | 200                         |
| 717                           | 641                       | 1,500                                  | 01-305-520-2201                     | Uniform Allowance               | 750                         |
| 2,425                         | 947                       | 2,500                                  | 01-305-520-2205                     | Office Supplies                 | 2,000                       |
| 596                           | 1,634                     | 1,000                                  | 01-305-520-2206                     | Postage                         | 1,500                       |
| 399                           | 194                       | 400                                    | 01-305-520-2216                     | Small Equipment                 | 400                         |
| 735                           | 1,056                     | 800                                    | 01-305-520-2224                     | Data Processing Supplies        | 800                         |
| 458                           | 859                       | 500                                    | 01-305-520-2228                     | Petroleum Products              | 400                         |
| 270                           | 42                        | 300                                    | 01-305-520-2231                     | Small Tools                     | 300                         |
| 0                             | 118                       | 500                                    | 01-305-520-2303                     | Equipment Repairs               | 300                         |
| 293                           | 131                       | 1,500                                  | 01-305-520-2308                     | Automotive Parts                | 500                         |
| <u>11,709</u>                 | <u>14,307</u>             | <u>21,250</u>                          | <b>Total Materials and Services</b> |                                 | <u>19,450</u>               |
| <u>93,303</u>                 | <u>67,567</u>             | <u>77,569</u>                          | <b>TOTAL ENGINEERING DIVISION</b>   |                                 | <u>70,489</u>               |

## PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PARKS

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### 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, 10<sup>th</sup> 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**

| <u>Actual<br/>2016-17</u>     | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|-------------------------------|---------------------------|--|--------------------|---|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |   |                             |
| 128,641                       | 130,831                   | 138,043                                | 01-306-510-1001    | Salaries                                | 140,237                     |
| 2,475                         | 2,558                     | 6,833                                  | 01-306-510-1002    | Overtime                                | 7,626                       |
| 22,375                        | 21,500                    | 23,023                                 | 01-306-510-1003    | P.E.R.S.                                | 28,901                      |
| 9,916                         | 10,093                    | 11,082                                 | 01-306-510-1004    | Social Security                         | 11,340                      |
| 38,148                        | 38,256                    | 53,921                                 | 01-306-510-1005    | Employee Insurance                      | 54,054                      |
| 0                             | 0                         | 1,956                                  | 01-306-510-1006    | Unemployment                            | 753                         |
| 7,591                         | 8,746                     | 13,012                                 | 01-306-510-1007    | Workers' Compensation                   | 14,198                      |
| 711                           | 756                       | 2,314                                  | 01-306-510-1008    | Volunteer Worker's Compensation         | 2,444                       |
| <b>209,857</b>                | <b>212,741</b>            | <b>250,184</b>                         |                    | <b>Total Personnel Services</b>         | <b>259,552</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |   |                             |
| 113                           | 120                       | 1,100                                  | 01-306-520-2001    | Meetings, Travel & Memberships          | 1,000                       |
| 2,699                         | 2,507                     | 1,500                                  | 01-306-520-2004    | Permits, Licenses & Fees                | 1,500                       |
| 0                             | 660                       | 1,350                                  | 01-306-520-2005    | Training                                | 1,000                       |
| 16,818                        | 19,194                    | 16,000                                 | 01-306-520-2101    | Utilities                               | 20,000                      |
| 728                           | 697                       | 500                                    | 01-306-520-2102    | Telephone                               | 700                         |
| 7,440                         | 9,985                     | 7,000                                  | 01-306-520-2108    | Contractual                             | 17,000                      |
| 50,587                        | 83,035                    | 60,000                                 | 01-306-520-2112    | Litter Patrol and Beautification        | 60,000                      |
| 1,266                         | 355                       | 1,900                                  | 01-306-520-2201    | Uniform Allowance                       | 1,000                       |
| 2,318                         | 1,919                     | 2,000                                  | 01-306-520-2213    | Safety Supplies                         | 2,000                       |
| 8,055                         | 8,923                     | 10,000                                 | 01-306-520-2225    | Janitorial Supplies                     | 10,000                      |
| 6,341                         | 6,521                     | 10,000                                 | 01-306-520-2228    | Petroleum Products                      | 7,500                       |
| 3,675                         | 3,255                     | 4,000                                  | 01-306-520-2231    | Small Equipment                         | 3,500                       |
| 2,665                         | 1,642                     | 4,000                                  | 01-306-520-2303    | Equipment Repair                        | 2,000                       |
| 0                             | 1,164                     | 30,000                                 | 01-306-520-2307    | Concrete, Asphalt & Gravel (restricted) | 15,000                      |
| 4,052                         | 1,303                     | 3,000                                  | 01-306-520-2308    | Automotive Parts                        | 3,000                       |
| 53,641                        | 109,979                   | 96,000                                 | 01-306-520-2309    | Building & Grounds Maintenance          | 96,000                      |
| 11,299                        | 11,685                    | 20,000                                 | 01-306-520-2313    | Boat Ramps Maintenance                  | 15,000                      |
| 72,413                        | 72,027                    | 70,000                                 | 01-306-520-2414    | Pool Operation - Mingus Pool            | 73,000                      |
| <b>244,111</b>                | <b>334,972</b>            | <b>338,350</b>                         |                    | <b>Total Materials and Services</b>     | <b>329,200</b>              |
| <b>453,967</b>                | <b>547,712</b>            | <b>588,534</b>                         |                    | <b>TOTAL PARKS DIVISION</b>             | <b>588,752</b>              |

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

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |  | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|--|-----------------------------|
| 3,197,153                 | 0                         | 0                                      |                    | <b>MATERIALS AND SERVICES</b>          | 0                           |
| <u>3,197,153</u>          | <u>0</u>                  | <u>0</u>                               | 01-313-520-2999    | CBNBWB Loan for Water Line Upgrade     | <u>0</u>                    |
|                           |                           |  |                    | <b>Total Materials and Services</b>    | <u>0</u>                    |
| <u>4,058,872</u>          | <u>855,922</u>            | <u>927,977</u>                         |                    | <b>TOTAL PW &amp; CD DEPARTMENT</b>    | <u>957,391</u>              |
| <u>17,292,035</u>         | <u>14,889,395</u>         | <u>14,099,894</u>                      |                    | <b>TOTAL GENERAL FUND EXPENDITURES</b> | <u>13,987,300</u>           |

## **PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE**

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### **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 4<sup>th</sup> 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 4<sup>th</sup> 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 4<sup>th</sup> 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**

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

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

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |                                     | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|--------------------|-------------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |                                     |                             |
| 234,636                       | 239,923                   | 254,615                                | 02-320-510-1001    | Salaries                            | 324,566                     |
| 241                           | 401                       | 7,701                                  | 02-320-510-1002    | Overtime                            | 12,139                      |
| 37,378                        | 39,710                    | 52,882                                 | 02-320-510-1003    | P.E.R.S.                            | 71,982                      |
| 17,116                        | 17,772                    | 20,368                                 | 02-320-510-1004    | Social Security                     | 25,829                      |
| 72,926                        | 78,927                    | 94,799                                 | 02-320-510-1005    | Employee Insurance                  | 101,215                     |
| 0                             | 0                         | 8,043                                  | 02-320-510-1006    | Unemployment                        | 5,225                       |
| 9,416                         | 12,005                    | 17,206                                 | 02-320-510-1007    | Workers' Compensation               | 22,199                      |
| <b>371,712</b>                | <b>388,738</b>            | <b>455,614</b>                         |                    | <b>Total Personnel Services</b>     | <b>563,155</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |                                     |                             |
| 823                           | 660                       | 1,500                                  | 02-320-520-2001    | Meetings, Travel & Memberships      | 1,000                       |
| 869                           | 1,813                     | 1,000                                  | 02-320-520-2004    | Permits, Licenses, Fees             | 2,000                       |
| 20                            | 3,096                     | 2,000                                  | 02-320-520-2005    | Training                            | 3,000                       |
| 16,983                        | 15,238                    | 10,000                                 | 02-320-520-2101    | Utilities                           | 15,500                      |
| 2,477                         | 2,359                     | 3,000                                  | 02-320-520-2102    | Telephone                           | 2,500                       |
| 67,386                        | 72,842                    | 45,000                                 | 02-320-520-2108    | Contractual                         | 72,000                      |
| 0                             | 1,810                     | 3,000                                  | 02-320-520-2113    | Audit Fees                          | 2,000                       |
| 20,592                        | 22,712                    | 22,000                                 | 02-320-520-2120    | Insurance                           | 20,500                      |
| 42,453                        | 39,009                    | 50,000                                 | 02-320-520-2124    | Traffic Signals                     | 40,000                      |
| 237,850                       | 243,634                   | 230,000                                | 02-320-520-2125    | Street Lights                       | 230,000                     |
| 14,888                        | 14,535                    | 18,000                                 | 02-320-520-2126    | Street Lights-State Shared          | 15,000                      |
| 2,825                         | 2,649                     | 4,100                                  | 02-320-520-2201    | Uniform Allowance                   | 3,000                       |
| 2,791                         | 1,609                     | 1,500                                  | 02-320-520-2205    | Office Supplies                     | 1,500                       |
| 0                             | 370                       | 2,000                                  | 02-320-520-2206    | Postage                             | 500                         |
| 2,081                         | 3,487                     | 5,000                                  | 02-320-520-2213    | Safety Supplies                     | 3,500                       |
| 35,572                        | 17,659                    | 60,000                                 | 02-320-520-2222    | Traffic Safety Supplies             | 18,000                      |
| 445                           | 880                       | 1,500                                  | 02-320-520-2225    | Janitorial Supplies                 | 1,000                       |
| 9,896                         | 17,273                    | 20,000                                 | 02-320-520-2228    | Petroleum Products                  | 18,000                      |
| 20,431                        | 10,150                    | 20,000                                 | 02-320-520-2231    | Small Equipment                     | 11,000                      |
| 4,519                         | 6,947                     | 10,000                                 | 02-320-520-2303    | Equipment Repairs                   | 7,000                       |
| 63,439                        | 165,578                   | 307,500                                | 02-320-520-2307    | Concrete, Asphalt & Gravel          | 38,886                      |
| 12,701                        | 5,458                     | 15,000                                 | 02-320-520-2308    | Automotive Parts                    | 10,000                      |
| 10,730                        | 6,974                     | 10,000                                 | 02-320-520-2309    | Building & Plant Maintenance        | 7,000                       |
| 10,344                        | 23,118                    | 20,000                                 | 02-320-520-2310    | Streetscape Maintenance             | 25,000                      |
| 22,443                        | 28,809                    | 30,000                                 | 02-320-520-2316    | Heavy Equipment Parts               | 28,000                      |
| 0                             | 0                         | 5,000                                  | 02-320-520-2500    | Bad Debt Expense                    | 0                           |
| <b>602,558</b>                | <b>708,670</b>            | <b>897,100</b>                         |                    | <b>Total Materials and Services</b> | <b>575,886</b>              |

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
| 53,243                    | 0                         | 25,000                                 | 02-320-530-3008    | <b>CAPITAL OUTLAY</b><br>Vehicles                           | 25,000                      |
| 9,700                     | 0                         | 25,000                                 | 02-320-530-3023    | Equipment   | 25,000                      |
| <b>62,943</b>             | <b>0</b>                  | <b>50,000</b>                          |                    | <b>Total Capital Outlay</b>                                 | <b>50,000</b>               |
|                           |                           |  |                    |   |                             |
| 349,664                   | 342,219                   | 400,000                                | 02-320-550-5005    | <b>TRANSFERS OUT</b><br>Transfer to Street Improvement Fund | 620,039                     |
| 5,000                     | 5,000                     | 10,000                                 | 02-320-550-5020    | Transfer to Technology Reserve Fund                         | 12,000                      |
| <b>354,664</b>            | <b>347,219</b>            | <b>410,000</b>                         |                    | <b>Total Transfers Out</b>                                  | <b>632,039</b>              |
|                           |                           |  |                    |   |                             |
| <b>0</b>                  | <b>0</b>                  | <b>10,286</b>                          | 02-320-560-6001    | <b>CONTINGENCY</b>  | <b>8,698</b>                |
|                           |                           |  |                    |   |                             |
| <b>326,880</b>            | <b>325,014</b>            | <b>0</b>                               | 02-320-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                   | <b>0</b>                    |
| <b>1,718,758</b>          | <b>1,769,641</b>          | <b>1,823,000</b>                       |                    | <b>TOTAL STATE GAS TAX FUND EXPENDITURES</b>                | <b>1,829,778</b>            |

## **PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – WASTEWATER**

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### **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**

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

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

**ADMINISTRATION DEPARTMENT 350**

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>     |  | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|------------------------|--|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                        |  |                             |
| 92,019                        | 100,553                   | 111,682                                | 03-350-510-1001        | Salaries   | 115,067                     |
| 0                             | 30                        | 1,203                                  | 03-350-510-1002        | Overtime   | 913                         |
| 16,971                        | 19,290                    | 29,790                                 | 03-350-510-1003        | P.E.R.S.   | 27,452                      |
| 6,495                         | 7,199                     | 9,120                                  | 03-350-510-1004        | Social Security  | 8,894                       |
| 23,026                        | 27,949                    | 37,590                                 | 03-350-510-1005        | Employee Insurance                                     | 29,816                      |
| 0                             | 0                         | 1,965                                  | 03-350-510-1006        | Unemployment   | 1,073                       |
| 2,133                         | 28,682                    | 0                                      | 03-350-510-1009        | Comp. Absences/Vacation Accrual                        | 0                           |
| 212                           | 293                       | 452                                    | 03-350-510-1007        | Workers' Compensation                                  | 661                         |
| <b>140,856</b>                | <b>183,996</b>            | <b>191,802</b>                         |                        | <b>Total Personnel Services</b>                        | <b>183,876</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                        |  |                             |
| 0                             | 0                         | 1,000                                  | 03-350-520-2105        | Advertising  | 500                         |
| 1,106                         | 1,449                     | 4,000                                  | 03-350-520-2108        | Contractual  | 4,000                       |
| 68,758                        | 70,872                    | 75,000                                 | 03-350-520-2127        | Collection, Merchant, Bad Debt Expense                 | 77,250                      |
| 0                             | 0                         | 500                                    | 03-350-520-2500        | Bad Debt Expense                                       | 0                           |
| 0                             | 0                         | 438,808                                | 03-350-520-2600        | W/W Environmental Insurance Reserve                    | 458,808                     |
| <b>69,864</b>                 | <b>72,321</b>             | <b>519,308</b>                         |                        | <b>Total Materials and Services</b>                    | <b>540,558</b>              |
| <b>TRANSFERS OUT</b>          |                           |  |                        |  |                             |
| 1,553,823                     | 1,450,769                 | 1,559,817                              | 03-350-550-5005        | Transfer to WW Improvement Fund                        | 2,081,972                   |
| 900,000                       | 851,389                   | 1,484,817                              | 03-350-550-5009        | Transfer to Revenue Bond Fund                          | 1,099,054                   |
| 25,000                        | 25,000                    | 25,000                                 | 03-350-550-5020        | Transfer to Technology Reserve Fund                    | 25,000                      |
| <b>2,478,823</b>              | <b>2,327,158</b>          | <b>3,069,634</b>                       |                        | <b>Total Transfers Out</b>                             | <b>3,206,026</b>            |
| <b>0</b>                      | <b>0</b>                  | <b>1,406,033</b>                       | <b>03-350-560-6001</b> | <b>CONTINGENCY (DEQ debt coverage req \$1,267,014)</b> | <b>1,188,764</b>            |
| <b>2,689,543</b>              | <b>2,583,475</b>          | <b>5,186,777</b>                       |                        | <b>TOTAL WW ADMINISTRATION EXPENDITURES</b>            | <b>5,119,224</b>            |

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

**PLANT 1 DEPARTMENT 351**

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |                                     | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|--------------------|-------------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |                                     |                             |
| 138,383                       | 144,638                   | 158,539                                | 03-351-510-1001    | Salaries                            | 238,594                     |
| 0                             | 90                        | 1,289                                  | 03-351-510-1002    | Overtime                            | 1,158                       |
| 23,887                        | 25,959                    | 35,496                                 | 03-351-510-1003    | P.E.R.S.                            | 51,235                      |
| 10,093                        | 10,616                    | 12,776                                 | 03-351-510-1004    | Social Security                     | 18,444                      |
| 31,149                        | 33,097                    | 44,009                                 | 03-351-510-1005    | Employee Insurance                  | 52,863                      |
| 0                             | 0                         | 4,406                                  | 03-351-510-1006    | Unemployment                        | 1,374                       |
| 1,021                         | 1,282                     | 1,870                                  | 03-351-510-1007    | Workers' Compensation               | 2,597                       |
| <b>204,533</b>                | <b>215,681</b>            | <b>258,385</b>                         |                    | <b>Total Personnel Services</b>     | <b>366,265</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |                                     |                             |
| 509                           | 447                       | 1,000                                  | 03-351-520-2001    | Meetings, Travel & Memberships      | 1,000                       |
| 12,724                        | 12,570                    | 30,000                                 | 03-351-520-2004    | Permits, Licenses & Fees            | 30,000                      |
| 1,341                         | 82,307                    | 85,000                                 | 03-351-520-2101    | Utilities                           | 90,000                      |
| 11,962                        | 27,732                    | 51,400                                 | 03-351-520-2108    | Contractual                         | 50,000                      |
| 0                             | 2,464                     | 7,900                                  | 03-351-520-2113    | Audit Fees                          | 7,900                       |
| 23,741                        | 20,200                    | 26,000                                 | 03-351-520-2120    | Insurance                           | 34,750                      |
| 784,221                       | 764,878                   | 675,000                                | 03-351-520-2131    | OMI Contract                        | 733,300                     |
| 70                            | 0                         | 0                                      | 03-351-520-2205    | Office Supplies                     | 0                           |
| 0                             | 299                       | 2,600                                  | 03-351-520-2206    | Postage                             | 2,600                       |
| 16,285                        | 0                         | 0                                      | 03-351-520-2303    | Equipment Repairs                   | 0                           |
| 6,278                         | 2,572                     | 4,700                                  | 03-351-520-2308    | Automotive Parts                    | 4,700                       |
| 14,752                        | 14,281                    | 14,000                                 | 03-351-520-2316    | Heavy Equipment                     | 14,000                      |
| 0                             | 274                       | 80,000                                 | 03-351-520-2317    | Equipment Parts & Maintenance       | 80,000                      |
| <b>871,883</b>                | <b>928,024</b>            | <b>977,600</b>                         |                    | <b>Total Materials and Services</b> | <b>1,048,250</b>            |
| <b>1,076,415</b>              | <b>1,143,705</b>          | <b>1,235,985</b>                       |                    | <b>TOTAL PLANT 1 EXPENDITURES</b>   | <b>1,414,515</b>            |

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

**PLANT 2 DEPARTMENT 352**

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |                                     | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|--------------------|-------------------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |                                     |                             |
| 245,504                       | 278,197                   | 299,320                                | 03-352-510-1001    | Salaries                            | 117,308                     |
| 0                             | 90                        | 1,564                                  | 03-352-510-1002    | Overtime                            | 897                         |
| 37,504                        | 47,712                    | 71,540                                 | 03-352-510-1003    | P.E.R.S.                            | 26,557                      |
| 18,090                        | 20,524                    | 23,701                                 | 03-352-510-1004    | Social Security                     | 9,079                       |
| 54,275                        | 57,979                    | 72,641                                 | 03-352-510-1005    | Employee Insurance                  | 28,945                      |
| 0                             | 0                         | 11,180                                 | 03-352-510-1006    | Unemployment                        | 629                         |
| 2,319                         | 2,314                     | 3,713                                  | 03-352-510-1007    | Workers' Compensation               | 1,487                       |
| <b>357,692</b>                | <b>406,816</b>            | <b>483,659</b>                         |                    | <b>Total Personnel Services</b>     | <b>184,901</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |                                     |                             |
| 569                           | 1,330                     | 2,000                                  | 03-352-520-2001    | Meetings, Travel & Memberships      | 2,000                       |
| 12,193                        | 11,862                    | 25,000                                 | 03-352-520-2004    | Permits, Licenses & Fees            | 25,000                      |
| 1,331                         | 57,899                    | 100,000                                | 03-352-520-2101    | Utilities                           | 100,000                     |
| 26,305                        | 36,409                    | 41,400                                 | 03-352-520-2108    | Contractual                         | 40,000                      |
| 0                             | 2,464                     | 7,900                                  | 03-352-520-2113    | Audit Fees                          | 7,900                       |
| 17,431                        | 19,393                    | 20,000                                 | 03-352-520-2120    | Insurance                           | 35,750                      |
| 598,485                       | 501,124                   | 490,000                                | 03-352-520-2131    | OMI Contract                        | 560,000                     |
| 0                             | 299                       | 2,600                                  | 03-352-520-2206    | Postage                             | 2,600                       |
| 7,000                         | 0                         | 0                                      | 03-352-520-2303    | Equipment Repairs                   | 0                           |
| 6,682                         | 2,949                     | 4,700                                  | 03-352-520-2308    | Automotive Parts                    | 4,700                       |
| 4,266                         | 4,106                     | 5,000                                  | 03-352-520-2316    | Heavy Equipment                     | 5,000                       |
| 0                             | 274                       | 30,000                                 | 03-352-520-2317    | Equipment Parts & Maintenance       | 30,000                      |
| <b>674,262</b>                | <b>638,110</b>            | <b>728,600</b>                         |                    | <b>Total Materials and Services</b> | <b>812,950</b>              |
| <b>1,031,954</b>              | <b>1,044,925</b>          | <b>1,212,259</b>                       |                    | <b>TOTAL PLANT 2 EXPENDITURES</b>   | <b>997,851</b>              |

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

**COLLECTIONS/SANITARY DEPARTMENT 353**

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |  | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|--------------------|--|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |  |                             |
| 186,387                       | 189,725                   | 205,766                                | 03-353-510-1001    | Salaries                                       | 176,279                     |
| 0                             | 92                        | 2,241                                  | 03-353-510-1002    | Overtime                                       | 2,053                       |
| 30,945                        | 32,997                    | 43,285                                 | 03-353-510-1003    | P.E.R.S.                                       | 38,252                      |
| 13,640                        | 13,941                    | 16,459                                 | 03-353-510-1004    | Social Security                                | 13,689                      |
| 44,636                        | 46,439                    | 58,692                                 | 03-353-510-1005    | Employee Insurance                             | 44,550                      |
| 0                             | 0                         | 4,580                                  | 03-353-510-1006    | Unemployment                                   | 819                         |
| 1,797                         | 2,138                     | 3,061                                  | 03-353-510-1007    | Workers' Compensation                          | 3,109                       |
| <b>277,406</b>                | <b>285,331</b>            | <b>334,084</b>                         |                    | <b>Total Personnel Services</b>                | <b>278,750</b>              |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |  |                             |
| 602                           | 262                       | 1,000                                  | 03-353-520-2001    | Meetings, Travel & Memberships                 | 1,000                       |
| 5,617                         | 10,890                    | 2,000                                  | 03-353-520-2004    | Permits, Licenses & Fees                       | 5,000                       |
| 919                           | 100,262                   | 135,000                                | 03-353-520-2101    | Utilities                                      | 110,000                     |
| 24,484                        | 6,690                     | 76,400                                 | 03-353-520-2108    | Contractual                                    | 50,000                      |
| 0                             | 2,464                     | 7,900                                  | 03-353-520-2113    | Audit Fees                                     | 7,900                       |
| 86,312                        | 24,994                    | 50,000                                 | 03-353-520-2110    | Emergency Repairs                              | 50,000                      |
| 23,176                        | 18,360                    | 20,000                                 | 03-353-520-2120    | Insurance                                      | 29,000                      |
| 495,297                       | 439,137                   | 430,000                                | 03-353-520-2131    | OMI Contract                                   | 464,000                     |
| 0                             | 299                       | 2,600                                  | 03-353-520-2206    | Postage  | 2,600                       |
| 990                           | 1,234                     | 3,000                                  | 03-353-520-2228    | Petroleum Products                             | 3,000                       |
| 34,355                        | 13,251                    | 25,000                                 | 03-353-520-2308    | Automotive Parts                               | 25,000                      |
| 23,640                        | 22,509                    | 25,000                                 | 03-353-520-2316    | Heavy Equipment parts                          | 25,000                      |
| 13,222                        | 4,546                     | 200,000                                | 03-353-520-2317    | Equipment Parts & Maintenance                  | 200,000                     |
| <b>708,615</b>                | <b>644,898</b>            | <b>977,900</b>                         |                    | <b>Total Materials and Services</b>            | <b>972,500</b>              |
| <b>986,021</b>                | <b>930,229</b>            | <b>1,311,984</b>                       |                    | <b>TOTAL COLLECTIONS/SANITARY EXPENDITURES</b> | <b>1,251,250</b>            |

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

**COLLECTIONS/STORMWATER DEPARTMENT 355**

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |   | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
|                           |                           |  |                    | <b>PERSONNEL SERVICES</b>                       |                             |
| 166,931                   | 169,147                   | 184,639                                | 03-355-510-1001    | Salaries  | 156,789                     |
| 0                         | 107                       | 2,775                                  | 03-355-510-1002    | Overtime  | 2,675                       |
| 28,309                    | 29,740                    | 40,938                                 | 03-355-510-1003    | P.E.R.S.  | 35,884                      |
| 12,141                    | 12,445                    | 14,798                                 | 03-355-510-1004    | Social Security                                 | 12,246                      |
| 41,158                    | 43,525                    | 56,534                                 | 03-355-510-1005    | Employee Insurance                              | 40,125                      |
| 0                         | 0                         | 5,442                                  | 03-355-510-1006    | Unemployment                                    | 1,931                       |
| 3,010                     | 3,863                     | 5,577                                  | 03-355-510-1007    | Workers' Compensation                           | 5,136                       |
| <b>251,549</b>            | <b>258,828</b>            | <b>310,703</b>                         |                    | <b>Total Personnel Services</b>                 | <b>254,786</b>              |
|                           |                           |  |                    | <b>MATERIALS AND SERVICES</b>                   |                             |
| 579                       | 262                       | 2,000                                  | 03-355-520-2001    | Meetings, Travel & Memberships                  | 2,000                       |
| 369                       | 984                       | 3,000                                  | 03-355-520-2004    | Permits, Licenses & Fees                        | 3,000                       |
| 1,189                     | 6,139                     | 10,000                                 | 03-355-520-2101    | Utilities                                       | 11,000                      |
| 2,792                     | 3,735                     | 26,400                                 | 03-355-520-2108    | Contractual                                     | 25,000                      |
| 0                         | 2,464                     | 7,900                                  | 03-355-520-2113    | Audit Fees                                      | 7,900                       |
| 32,965                    | 3,528                     | 50,000                                 | 03-355-520-2110    | Emergency Repairs                               | 50,000                      |
| 14,170                    | 9,493                     | 12,000                                 | 03-355-520-2120    | Insurance                                       | 5,000                       |
| 185,737                   | 144,948                   | 155,000                                | 03-355-520-2131    | OMI Contract                                    | 174,000                     |
| 0                         | 299                       | 2,600                                  | 03-355-520-2206    | Postage   | 2,600                       |
| 6,247                     | 8,961                     | 5,500                                  | 03-355-520-2228    | Petroleum Products                              | 9,000                       |
| 304                       | 0                         | 2,000                                  | 03-355-520-2308    | Automotive Parts                                | 2,000                       |
| 9,190                     | 4,557                     | 4,000                                  | 03-355-520-2316    | Heavy Equipment parts                           | 4,000                       |
| 0                         | 46                        | 60,000                                 | 03-355-520-2317    | Equipment Parts & Maintenance                   | 60,000                      |
| <b>253,542</b>            | <b>185,416</b>            | <b>340,400</b>                         |                    | <b>Total Materials &amp; Services</b>           | <b>355,500</b>              |
| <b>505,091</b>            | <b>444,244</b>            | <b>651,103</b>                         |                    | <b>TOTAL COLLECTION/STORMWATER EXPENDITURES</b> | <b>610,286</b>              |
| <b>3,353,228</b>          | <b>10,295,771</b>         | <b>0</b>                               | 03-355-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>       | <b>0</b>                    |
| <b>9,642,252</b>          | <b>16,442,348</b>         | <b>9,598,108</b>                       |                    | <b>TOTAL WASTEWATER EXPENDITURES</b>            | <b>9,393,126</b>            |

# HOTEL/MOTEL TAX FUND

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

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u>     |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|------------------------|---|-----------------------------|
|                           |                           |  |                        | <b>PERSONNEL SERVICES</b>                     |                             |
| 101,410                   | 104,685                   | 116,083                                | 05-410-510-1001        | Salaries                                      | 159,455                     |
| 1,084                     | 1,217                     | 5,236                                  | 05-410-510-1002        | Overtime                                      | 6,624                       |
| 17,332                    | 17,364                    | 23,984                                 | 05-410-510-1003        | P.E.R.S.                                      | 34,768                      |
| 7,520                     | 7,862                     | 9,505                                  | 05-410-510-1004        | Social Security                               | 12,745                      |
| 33,515                    | 35,173                    | 47,440                                 | 05-410-510-1005        | Employee Insurance                            | 49,277                      |
| 0                         | 0                         | 3,078                                  | 05-410-510-1006        | Unemployment                                  | 2,345                       |
| 5,106                     | 6,220                     | 9,206                                  | 05-410-510-1007        | Workers' Compensation                         | 12,465                      |
| <b>165,968</b>            | <b>172,521</b>            | <b>214,532</b>                         |                        | <b>Total Personnel Services</b>               | <b>277,679</b>              |
|                           |                           |  |                        | <b>MATERIALS AND SERVICES</b>                 |                             |
| 24,457                    | 27,908                    | 25,000                                 | 05-410-520-2101        | Tourism related - dock utilities              | 30,000                      |
| 6,486                     | 8,214                     | 10,000                                 | 05-410-520-2108        | Contractual                                   | 45,000                      |
| 0                         | 924                       | 1,200                                  | 05-410-520-2113        | Audit Fees                                    | 1,500                       |
| 10,311                    | 11,029                    | 12,000                                 | 05-410-520-2120        | Insurance                                     | 2,000                       |
| 18,255                    | 15,031                    | 20,000                                 | 05-410-520-2204        | Community Events & Promotion                  | 75,000                      |
| 0                         | 233                       | 1,050                                  | 05-410-520-2206        | Postage                                       | 700                         |
| 4,875                     | 4,875                     | 4,875                                  | 05-410-520-2307        | Historical Rail Museum                        | 4,875                       |
| 2,218                     | 7,659                     | 2,200                                  | 05-410-520-2308        | Sun Building Maintenance                      | 20,000                      |
| 0                         | 773                       | 10,000                                 | 05-410-520-2311        | Egyptian Theater                              | 10,000                      |
| 20,000                    | 5,000                     | 5,000                                  | 05-410-520-2410        | Boat Building Center (Tall Ships)             | 5,000                       |
| 180,063                   | 193,941                   | 325,000                                | 05-410-520-2429        | Visitors Convention Bureau (in and out)       | 505,000                     |
| 11,150                    | 13,533                    | 10,000                                 | 05-410-520-2433        | Special Projects (including Christmas Lights) | 75,000                      |
| 101,851                   | 107,929                   | 25,000                                 | 05-410-520-2434        | Visitor Information Center                    | 53,000                      |
| 53,952                    | 50,662                    | 50,000                                 | 05-410-520-2435        | Art Museum Management/Maintenance/Utilities   | 60,000                      |
| <b>433,618</b>            | <b>447,711</b>            | <b>501,325</b>                         |                        | <b>Total Materials and Services</b>           | <b>887,075</b>              |
| <b>0</b>                  | <b>0</b>                  | <b>38,143</b>                          | <b>05-410-560-6001</b> | <b>CONTINGENCY</b>                            | <b>106,246</b>              |
| <b>307,368</b>            | <b>392,709</b>            | <b>0</b>                               | <b>05-410-560-6002</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>     | <b>0</b>                    |
| <b>906,955</b>            | <b>1,012,941</b>          | <b>754,000</b>                         |                        | <b>TOTAL HOTEL/MOTEL TAX EXPENDITURES</b>     | <b>1,271,000</b>            |

# 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

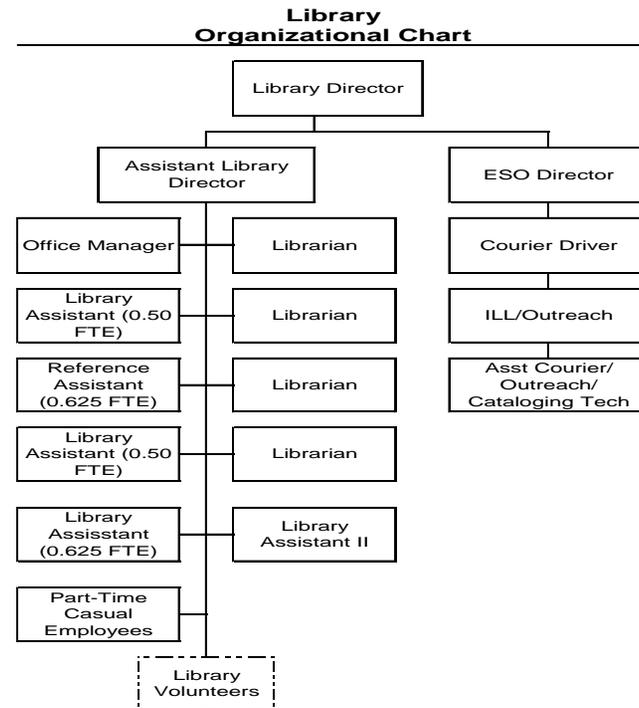
As a member of the Coos County Library Service District, the Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service,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

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

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

| <b>Actual<br/>2016-17</b>     | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |  | <b>Proposed<br/>2019-20</b> |
|-------------------------------|---------------------------|--|--------------------|--|-----------------------------|
| <b>PERSONNEL SERVICES</b>     |                           |  |                    |  |                             |
| 529,078                       | 526,988                   | 668,787                                | 07-510-510-1001    | Salaries                               | 687,192                     |
| 94,142                        | 99,923                    | 115,799                                | 07-510-510-1003    | P.E.R.S.                               | 133,298                     |
| 40,069                        | 39,956                    | 51,171                                 | 07-510-510-1004    | Social Security                        | 52,577                      |
| 137,395                       | 130,299                   | 205,917                                | 07-510-510-1005    | Employee Insurance                     | 153,574                     |
| 105                           | 113                       | 16,150                                 | 07-510-510-1006    | Unemployment                           | 13,000                      |
| 1,366                         | 1,548                     | 2,620                                  | 07-510-510-1007    | Workers' Compensation                  | 2,835                       |
| 25                            | 36                        | 162                                    | 07-510-510-1008    | Volunteer Worker's Compensation        | 122                         |
| <b>802,179</b>                | <b>798,863</b>            | <b>1,060,606</b>                       |                    | <b>Total Personnel Services</b>        | <b>1,042,598</b>            |
| <b>MATERIALS AND SERVICES</b> |                           |  |                    |  |                             |
| 6,856                         | 3,097                     | 8,000                                  | 07-510-520-2005    | Training, Meetings, Travel, and Dues   | 9,000                       |
| 39,535                        | 37,467                    | 42,000                                 | 07-510-520-2101    | Utilities                              | 42,000                      |
| 3,641                         | 4,261                     | 13,200                                 | 07-510-520-2102    | Telephone                              | 13,000                      |
| 1,288                         | 1,740                     | 8,000                                  | 07-510-520-2105    | Advertising                            | 15,000                      |
| 22,638                        | 21,770                    | 12,000                                 | 07-510-520-2108    | Contractual                            | 42,250                      |
| 20,485                        | 21,968                    | 21,000                                 | 07-510-520-2120    | Insurance                              | 14,500                      |
| 6,555                         | 6,158                     | 7,200                                  | 07-510-520-2122    | Duplicating                            | 8,500                       |
| 238                           | 607                       | 3,000                                  | 07-510-520-2123    | Printing                               | 3,000                       |
| 1,892                         | 2,221                     | 2,200                                  | 07-510-520-2205    | Office Supplies                        | 2,500                       |
| 2,496                         | 1,429                     | 2,500                                  | 07-510-520-2206    | Postage                                | 2,200                       |
| 4,273                         | 4,749                     | 4,400                                  | 07-510-520-2225    | Janitorial Supplies                    | 5,200                       |
| 0                             | 0                         | 33,000                                 | 07-510-520-2231    | Small Equipment                        | 35,000                      |
| 1,111                         | 14,814                    | 11,200                                 | 07-510-520-2234    | Library Grant Materials                | 17,000                      |
| 12,575                        | 11,785                    | 14,000                                 | 07-510-520-2235    | Library Supplies                       | 15,000                      |
| 68,040                        | 67,507                    | 82,000                                 | 07-510-520-2236    | Library Books and Records              | 100,000                     |
| 0                             | 0                         | 0                                      | 07-510-520-2236    | Library Books and Records (restricted) | 50,000                      |
| 7,726                         | 9,111                     | 8,500                                  | 07-510-520-2237    | Periodicals                            | 10,000                      |
| 170                           | 179                       | 200                                    | 07-510-520-2238    | Microfilm                              | 200                         |
| 1,800                         | 1,214                     | 2,100                                  | 07-510-520-2239    | State Aid to Children                  | 2,000                       |
| 4,782                         | 4,784                     | 5,200                                  | 07-510-520-2302    | Office Equipment Rental                | 5,200                       |
| 738                           | 21,358                    | 7,000                                  | 07-510-520-2303    | Equipment Repairs/Replacement          | 25,000                      |
| 11,626                        | 9,394                     | 9,500                                  | 07-510-520-2304    | Equipment Maintenance Contracts        | 12,000                      |
| 0                             | 0                         | 0                                      | 07-510-520-2306    | Furniture (restricted)                 | 75,000                      |
| 29,371                        | 35,875                    | 33,000                                 | 07-510-520-2309    | Building & Grounds Maintenance         | 50,000                      |
| 347                           | 20                        | 300                                    | 07-510-520-2406    | Reimbursable                           | 200                         |

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

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b>     |   | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|------------------------|---|-----------------------------|
|                           |                           |  |                        | <b>MATERIALS AND SERVICES (continued)</b> |                             |
| 350                       | 480                       | 600                                    | 07-510-520-2424        | Library Board                             | 500                         |
| 22,421                    | 32,997                    | 18,000                                 | 07-510-520-2450        | Gifts, Donations & Memorials              | 20,000                      |
| <b>270,954</b>            | <b>314,984</b>            | <b>348,100</b>                         |                        | <b>Total Materials and Services</b>       | <b>574,250</b>              |
|                           |                           |  |                        | <b>CAPITAL OUTLAY</b>                     |                             |
| 17,682                    | 9,450                     | 0                                      | 07-510-530-3001        | Computer Hardware & Software              | 0                           |
| <b>17,682</b>             | <b>9,450</b>              | <b>0</b>                               |                        | <b>Total Capital Outlay</b>               | <b>0</b>                    |
| <b>0</b>                  | <b>0</b>                  | <b>374,594</b>                         | <b>07-510-560-6001</b> | <b>CONTINGENCY</b>                        | <b>563,952</b>              |
| <b>897,503</b>            | <b>977,465</b>            | <b>0</b>                               | <b>07-510-560-6002</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>0</b>                    |
| <b>1,988,318</b>          | <b>2,100,762</b>          | <b>1,783,300</b>                       |                        | <b>TOTAL LIBRARY EXPENDITURES</b>         | <b>2,180,800</b>            |

## PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – Building Codes

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### 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.

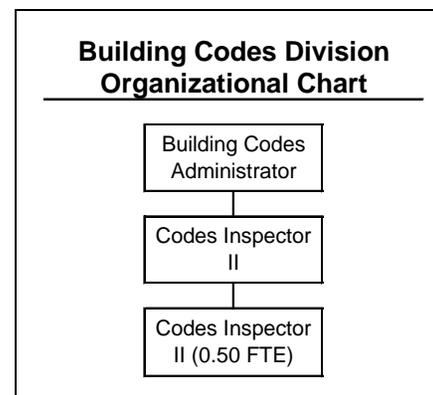
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Working with the City's Code Enforcement and the City Attorney, the City works with citizens to effectively mitigate issues arising from unsafe conditions.

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**

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

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

| Actual<br>2016-17             | Actual<br>2017-18 | Council<br>Adopted<br>2018-19 | Account No.     |                                     | Proposed<br>2019-20 |
|-------------------------------|-------------------|-------------------------------|-----------------|-------------------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>     |                   |                               |                 |                                     |                     |
| 172,465                       | 203,399           | 255,674                       | 08-304-510-1001 | Salaries                            | 259,009             |
| 0                             | 12                | 600                           | 08-304-510-1002 | Overtime                            | 1,624               |
| 33,333                        | 41,445            | 61,142                        | 08-304-510-1003 | P.E.R.S.                            | 71,896              |
| 12,712                        | 15,037            | 19,739                        | 08-304-510-1004 | Social Security                     | 20,151              |
| 37,047                        | 40,920            | 79,417                        | 08-304-510-1005 | Employee Insurance                  | 65,368              |
| 708                           | 0                 | 6,554                         | 08-304-510-1006 | Unemployment                        | 3,149               |
| 1,584                         | 2,273             | 4,014                         | 08-304-510-1007 | Workers' Compensation               | 3,810               |
| 3,606                         | 2,425             | 0                             | 08-304-510-1009 | Comp/Vacation Accruals              | 0                   |
| <b>261,456</b>                | <b>305,512</b>    | <b>427,140</b>                |                 | <b>Total Personnel Services</b>     | <b>425,007</b>      |
| <b>MATERIALS AND SERVICES</b> |                   |                               |                 |                                     |                     |
| 1,490                         | 3,843             | 5,000                         | 08-304-520-2001 | Meetings, Travel & Memberships      | 5,000               |
| 3,087                         | 4,625             | 15,000                        | 08-304-520-2005 | Training                            | 15,000              |
| 1,426                         | 1,596             | 2,053                         | 08-304-520-2102 | Telephone                           | 2,000               |
| 13,000                        | 13,833            | 15,000                        | 08-304-520-2104 | Property/office lease               | 15,000              |
| 0                             | 21                | 200                           | 08-304-520-2105 | Advertising                         | 100                 |
| 10,604                        | 10,347            | 5,700                         | 08-304-520-2108 | Contractual                         | 15,000              |
| 0                             | 463               | 750                           | 08-304-520-2113 | Audit Fees                          | 1,000               |
| 4,992                         | 6,183             | 6,300                         | 08-304-520-2120 | Insurance                           | 1,400               |
| 122                           | 693               | 250                           | 08-304-520-2122 | Duplicating                         | 1,000               |
| 58                            | 65                | 250                           | 08-304-520-2123 | Printing                            | 500                 |
| 3,610                         | 3,928             | 3,600                         | 08-304-520-2200 | Merchant Fees                       | 5,000               |
| 0                             | 0                 | 0                             | 08-304-520-2201 | Uniform Allowance                   | 1,000               |
| 748                           | 584               | 1,200                         | 08-304-520-2205 | Office Supplies                     | 1,000               |
| 302                           | 352               | 500                           | 08-304-520-2206 | Postage                             | 500                 |
| 0                             | 1,390             | 500                           | 08-304-520-2216 | Small Equipment                     | 15,000              |
| 31                            | 160               | 500                           | 08-304-520-2224 | Data Processing Supplies            | 500                 |
| 574                           | 671               | 1,500                         | 08-304-520-2228 | Petroleum Products                  | 1,500               |
| 0                             | 0                 | 250                           | 08-304-520-2303 | Equipment Repairs                   | 1,000               |
| 960                           | 1,237             | 2,000                         | 08-304-520-2308 | Automotive Parts                    | 5,000               |
| <b>41,004</b>                 | <b>49,992</b>     | <b>60,553</b>                 |                 | <b>Total Materials and Services</b> | <b>86,500</b>       |

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

| Actual<br>2016-17 | Actual<br>2017-18 | Council<br>Adopted<br>2018-19 | Account No.            |   | Proposed<br>2019-20 |
|-------------------|-------------------|-------------------------------|------------------------|---|---------------------|
| 0                 | 0                 | 18,284                        | 08-304-530-3008        | <b>CAPITAL OUTLAY</b>                     |                     |
| <u>0</u>          | <u>0</u>          | <u>18,284</u>                 |                        | Vehicles                                  | 50,000              |
|                   |                   |                               |                        | <b>Total Capital Outlay</b>               | <u>50,000</u>       |
|                   |                   |                               |                        | <b>TRANSFERS OUT</b>                      |                     |
| 6,000             | 6,000             | 10,000                        | 08-304-550-5013        | Transfer to Technology Fund               | 0                   |
| 0                 | 14,000            | 0                             | 08-304-550-5035        | Transfer to Major Capital Fund            | 0                   |
| <u>6,000</u>      | <u>20,000</u>     | <u>10,000</u>                 |                        | <b>Total Transfers Out</b>                | <u>0</u>            |
| <u>0</u>          | <u>0</u>          | <u>15,973</u>                 | <b>08-304-560-6001</b> | <b>CONTINGENCY</b>                        | <u>144,293</u>      |
| <u>194,350</u>    | <u>237,347</u>    | <u>0</u>                      | <b>08-304-560-6002</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <u>0</u>            |
| <u>502,810</u>    | <u>612,851</u>    | <u>531,950</u>                |                        | <b>TOTAL BUILDING CODES EXPENDITURES</b>  | <u>705,800</u>      |

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

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

## GENERAL OBLIGATION AND REVENUE BOND FUNDS

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### **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**

| <b>Principal</b> | <b>Interest</b> | <b>Total</b>     | <b>Series</b> | <b>Month/Day</b>                                |
|------------------|-----------------|------------------|---------------|---|
|                  |                 |                  |               | <b>2019</b>                                     |
| 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)   |
|                  |                 |                  |               | <b>2020</b>                                     |
| 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)  |
| <b>2,890,200</b> | <b>886,600</b>  | <b>3,776,800</b> |               |   |

| <b>SUMMARY</b>   |                |                  |  |  |
|------------------|----------------|------------------|--|--|
| 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)     |  |
| <b>2,550,200</b> | <b>736,600</b> | <b>3,286,800</b> | Total Fund 12                                  |  |
| 340,000          | 150,000        | 490,000          | Fire Station (11) 6/28 mature                  |  |
| <b>2,890,200</b> | <b>886,600</b> | <b>3,776,800</b> | <b>TOTAL ANNUAL DEBT</b>                       |  |

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

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

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

| <b>Actual<br/>2016-17</b> | <b>Actual<br/>2017-18</b> | <b>Council<br/>Adopted<br/>2018-19</b> | <b>Account No.</b> |  | <b>Proposed<br/>2019-20</b> |
|---------------------------|---------------------------|--|--------------------|--|-----------------------------|
|                           |                           |  |                    | <b>RESOURCES</b>                               |                             |
| 3,853,129                 | 4,594,589                 | 4,594,589                              | 12-000-300-0100    | <b>CARRYOVER BALANCE</b>                       | 4,482,370                   |
|                           |                           |  |                    | <b>REVENUE FROM OTHER AGENCIES</b>             |                             |
| 752,935                   | 823,009                   | 836,200                                | 12-000-340-1100    | Water Board Bond Payments                      | 832,700                     |
| 0                         | 0                         | 8,026,000                              | 12-000-340-1200    | Charleston Sanitary District                   | 0                           |
| <b>752,935</b>            | <b>823,009</b>            | <b>8,862,200</b>                       |                    | <b>Total Revenue from Other Agencies</b>       | <b>832,700</b>              |
|                           |                           |  |                    | <b>TRANSFERS IN</b>                            |                             |
| 66,447                    | 63,000                    | 62,400                                 | 12-000-390-2000    | Transfer from General Fund for CH Seismic Loan | 61,800                      |
| 900,000                   | 851,389                   | 1,484,817                              | 12-000-390-0900    | Transfer from WW Fund                          | 1,099,054                   |
| <b>966,447</b>            | <b>914,389</b>            | <b>1,547,217</b>                       |                    | <b>Total Transfers In</b>                      | <b>1,160,854</b>            |
| <b>5,572,510</b>          | <b>6,331,987</b>          | <b>15,004,006</b>                      |                    | <b>TOTAL REVENUE BOND FUND RESOURCES</b>       | <b>6,475,924</b>            |
|                           |                           |  |                    | <b>EXPENDITURES</b>                            |                             |
|                           |                           |  |                    | <b>DEBT SERVICE</b>                            |                             |
| 319,372                   | 4,589                     | 4,900                                  | 12-610-540-4001    | Principal CBNBWB OECDD                         | 5,100                       |
| 12,122                    | 4,031                     | 3,900                                  | 12-610-540-4002    | Interest CBNBWB OECDD                          | 3,600                       |
| 201,016                   | 207,851                   | 216,000                                | 12-610-540-4007    | Principal CBNBWB IFA Series 2010               | 223,000                     |
| 147,613                   | 140,779                   | 135,000                                | 12-610-540-4008    | Interest CBNBWB IFA Series 2010                | 127,000                     |
| 64,837                    | 65,000                    | 91,100                                 | 12-610-540-4009    | Principal WW Land Purchase 2012                | 65,100                      |
| 8,450                     | 6,287                     | 5,200                                  | 12-610-540-4010    | Interest WW Land Purchases 2012                | 3,200                       |
| 0                         | 0                         | 225,000                                | 12-610-540-4011    | Principal WW Series IFA 1 2012                 | 216,000                     |
| 61,195                    | 65,545                    | 84,000                                 | 12-610-540-4012    | Interest WW Series IFA 1 2012                  | 84,000                      |
| 0                         | 0                         | 375,000                                | 12-610-540-4013    | Principal WW Series IFA 2 2013                 | 352,000                     |
| 24,057                    | 40,855                    | 71,000                                 | 12-610-540-4014    | Interest WW Series IFA 2 2013                  | 71,000                      |
| 60,000                    | 60,000                    | 60,000                                 | 12-610-540-4015    | Principal City Hall Seismic Loan from URA 2011 | 60,000                      |
| 3,600                     | 3,000                     | 2,400                                  | 12-610-540-4016    | Interest City Hall Seismic Loan from URA 2011  | 1,800                       |
| 37,834                    | 38,524                    | 40,000                                 | 12-610-540-4017    | Principal CBNBWB OTIB ODOT 2016                | 40,000                      |
| 5,468                     | 4,778                     | 4,400                                  | 12-610-540-4018    | Interest CBNBWB OTIB ODOT 2016                 | 3,900                       |
| 0                         | 370,000                   | 385,000                                | 12-610-540-4019    | Principal CBNBWB 2016 JPM B06 Refi             | 390,000                     |
| 32,356                    | 52,457                    | 47,000                                 | 12-610-540-4020    | Interest CBNBWB 2016 JPM B06 Refi              | 40,100                      |
| 0                         | 0                         | 8,918,000                              | 12-610-540-4021    | Wastewater DEQ SRF 1 R24000 Principal          | 1,147,000                   |
| 0                         | 0                         | 240,000                                | 12-610-540-4022    | Wastewater DEQ SRF 1 R24000 Interest           | 366,000                     |
| 0                         | 0                         | 104,000                                | 12-610-540-4023    | Wastewater DEQ SO SRF 2 R24001 Principal       | 52,000                      |
| 0                         | 0                         | 25,500                                 | 12-610-540-4024    | Wastewater DEQ SO SRF 2 R24001 Interest        | 36,000                      |
| <b>977,921</b>            | <b>1,063,695</b>          | <b>11,037,400</b>                      |                    | <b>Total Debt Service</b>                      | <b>3,286,800</b>            |

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

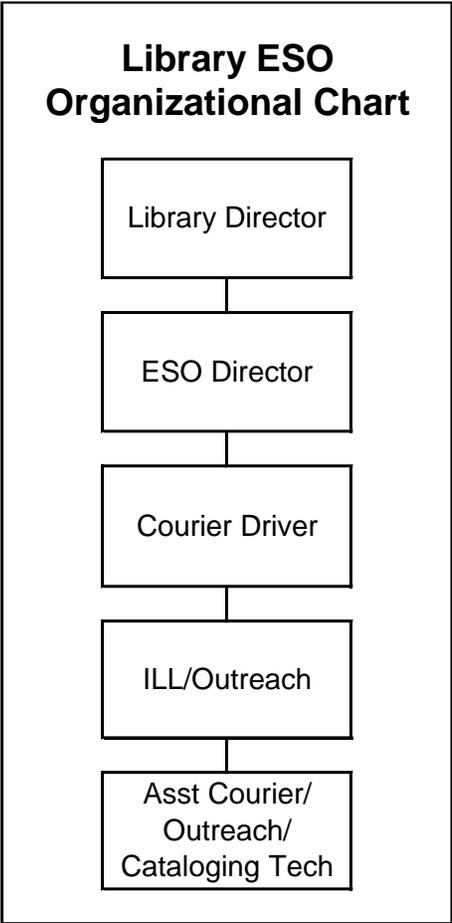
| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> | <b>EXPENDITURES (continued)</b>             | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
| 0                         | 0                         | 725,000                                | 12-610-550-5008    | <b>TRANSFERS OUT</b>                        |                             |
|                           |                           |  |                    | Transfer to Wastewater                      | 0                           |
| <u>0</u>                  | <u>0</u>                  | <u>725,000</u>                         |                    | <b>Total Transfers Out</b>                  | <u>0</u>                    |
| 0                         | 0                         | 1,325,004                              | 12-610-560-6001    | <b>CONTINGENCY</b>                          |                             |
| 0                         | 0                         | 1,262,968                              | 12-610-560-6004    | Contingency (IFA Series 2012 & 2013)        | 0                           |
| <u>0</u>                  | <u>0</u>                  | <u>2,587,972</u>                       |                    | Contingency WW (DEQ R2400 & R24001)         | <u>0</u>                    |
|                           |                           |  |                    | <b>Total Contingency</b>                    | <u>0</u>                    |
| <u>0</u>                  | <u>0</u>                  | <u>653,634</u>                         | 12-610-560-6005    | <b>RESERVED FOR FUTURE EXPENDITURES</b>     | <u>3,189,124</u>            |
| <u>4,594,589</u>          | <u>5,268,292</u>          | <u>0</u>                               | 12-610-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>   | <u>0</u>                    |
| <u>5,572,510</u>          | <u>6,331,987</u>          | <u>15,004,006</u>                      |                    | <b>TOTAL REVENUE BOND FUND EXPENDITURES</b> | <u>6,475,924</u>            |

# LIBRARY – Extended Services Office

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

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

| Actual<br>2016-17             | Actual<br>2017-18 | Council<br>Adopted<br>2018-19 | Account No.     |                                     | Proposed<br>2019-20 |
|-------------------------------|-------------------|-------------------------------|-----------------|-------------------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>     |                   |                               |                 |                                     |                     |
| 187,211                       | 177,025           | 186,005                       | 14-615-510-1001 | Salaries                            | 179,996             |
| 148                           | 0                 | 2,000                         | 14-615-510-1002 | Overtime                            | 3,000               |
| 25,478                        | 17,079            | 33,428                        | 14-615-510-1003 | P.E.R.S.                            | 35,522              |
| 14,095                        | 13,114            | 14,385                        | 14-615-510-1004 | Social Security                     | 14,001              |
| 41,514                        | 68,490            | 83,076                        | 14-615-510-1005 | Employee Insurance                  | 76,013              |
| 0                             | 0                 | 10,500                        | 14-615-510-1006 | Unemployment                        | 6,000               |
| 1,736                         | 2,256             | 4,571                         | 14-615-510-1007 | Workers' Compensation               | 807                 |
| <b>270,182</b>                | <b>277,963</b>    | <b>333,965</b>                |                 | <b>Total Personnel Services</b>     | <b>315,339</b>      |
| <b>MATERIALS AND SERVICES</b> |                   |                               |                 |                                     |                     |
| 0                             | 0                 | 0                             | 14-615-520-2001 | Training                            | 5,000               |
| 7,250                         | 6,461             | 11,200                        | 14-615-520-2005 | Meetings, Travel, & Dues            | 6,775               |
| 1,595                         | 1,804             | 2,000                         | 14-615-520-2102 | Telephone                           | 2,000               |
| 75                            | 426               | 500                           | 14-615-520-2105 | Advertising                         | 500                 |
| 70,284                        | 101,825           | 90,000                        | 14-615-520-2108 | Contractual                         | 109,350             |
| 0                             | 1,099             | 5,000                         | 14-615-520-2113 | Audit                               | 2,500               |
| 16,110                        | 14,281            | 25,000                        | 14-615-520-2116 | Internet                            | 18,000              |
| 10,435                        | 11,057            | 14,000                        | 14-615-520-2120 | Insurance                           | 4,000               |
| 0                             | 0                 | 500                           | 14-615-520-2123 | Printing                            | 2,000               |
| 112,705                       | 95,622            | 0                             | 14-615-520-2131 | North Bend Services                 | 0                   |
| 0                             | 315               | 300                           | 14-615-520-2201 | Uniform Allowance                   | 300                 |
| 4,709                         | 3,639             | 6,000                         | 14-615-520-2205 | Office Supplies                     | 6,000               |
| 10,191                        | 7,000             | 13,000                        | 14-615-520-2206 | Postage                             | 13,000              |
| 3,016                         | 2,851             | 4,500                         | 14-615-520-2224 | Data Processing Supplies            | 4,500               |
| 6,930                         | 9,267             | 15,000                        | 14-615-520-2228 | Petroleum Products                  | 15,000              |
| 0                             | 0                 | 160,000                       | 14-615-520-2231 | Small Equipment                     | 25,000              |
| 3,503                         | 4,508             | 29,000                        | 14-615-520-2236 | Library Books & Records             | 29,000              |
| 1,103                         | 5,754             | 7,000                         | 14-615-520-2239 | State Grant (R2R)                   | 7,000               |
| 99                            | 54,098            | 1,000                         | 14-615-520-2303 | Equipment Repair                    | 1,000               |
| 19,609                        | 19,500            | 129,500                       | 14-615-520-2304 | Equipment Maintenance Contract      | 115,000             |
| 3,580                         | 9,892             | 7,000                         | 14-615-520-2308 | Automotive Parts                    | 10,000              |
| 0                             | 16                | 200                           | 14-615-520-2406 | Reimbursable                        | 200                 |
| 6,239                         | 3,451             | 9,000                         | 14-615-520-2450 | CCLSD Project                       | 22,000              |
| <b>277,432</b>                | <b>352,868</b>    | <b>529,700</b>                |                 | <b>Total Materials and Services</b> | <b>398,125</b>      |

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |   | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|---|-----------------------------|
| 0                         | 19,997                    | 40,000                                 | 14-615-530-3008    | <b>CAPITAL OUTLAY</b>                     |                             |
| 0                         | 19,997                    | 40,000                                 |                    | Vehicles                                  | 60,000                      |
|                           |                           |  |                    | <b>Total Capital Outlay</b>               | <b>60,000</b>               |
| 0                         | 0                         | 70,533                                 | 14-615-560-6001    | <b>CONTINGENCY</b>                        | <b>75,407</b>               |
| 405,691                   | 492,387                   | 0                                      | 14-615-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>0</b>                    |
| <b>953,305</b>            | <b>1,143,216</b>          | <b>974,198</b>                         |                    | <b>TOTAL CCLSD ESO FUND EXPENDITURES</b>  | <b>848,871</b>              |

## CAPITAL IMPROVEMENT FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>Actual<br/>2016-17</u> | <u>Actual<br/>2017-18</u> | <u>Council<br/>Adopted<br/>2018-19</u> | <u>Account No.</u> |  | <u>Proposed<br/>2019-20</u> |
|---------------------------|---------------------------|--|--------------------|--|-----------------------------|
|                           |                           |  |                    | <b>RESOURCES</b>                                 |                             |
| 582,360                   | 666,511                   | 753,956                                | 42-000-300-0100    | <b>CARRYOVER BALANCE</b>                         | 540,000                     |
|                           |                           |  |                    | <b>USE OF MONEY AND PROPERTY</b>                 |                             |
| 6,914                     | 12,251                    | 12,000                                 | 42-000-350-0100    | Interest   | 15,000                      |
| <u>6,914</u>              | <u>12,251</u>             | <u>12,000</u>                          |                    | <b>Total Use of Money and Property</b>           | <u>15,000</u>               |
|                           |                           |  |                    | <b>TRANSFERS IN</b>                              |                             |
| 77,237                    | 76,370                    | 90,000                                 | 42-000-390-0800    | Transfer from General Fund                       | 64,200                      |
| <u>77,237</u>             | <u>76,370</u>             | <u>90,000</u>                          |                    | <b>Total Transfers In</b>                        | <u>64,200</u>               |
| <u>666,511</u>            | <u>755,132</u>            | <u>855,956</u>                         |                    | <b>TOTAL RAINY DAY RESERVE FUND RESOURCES</b>    | <u>619,200</u>              |
|                           |                           |  |                    | <b>EXPENDITURES</b>                              |                             |
|                           |                           |  |                    | <b>CAPITAL OUTLAY</b>                            |                             |
| 0                         | 0                         | 855,956                                | 42-890-530-3001    | Construction                                     | 619,200                     |
| <u>0</u>                  | <u>0</u>                  | <u>855,956</u>                         |                    | <b>Total Capital Outlay</b>                      | <u>619,200</u>              |
| <u>666,511</u>            | <u>755,132</u>            | <u>0</u>                               | 42-890-560-6002    | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>        | <u>0</u>                    |
| <u>666,511</u>            | <u>755,132</u>            | <u>855,956</u>                         |                    | <b>TOTAL RAINY DAY RESERVE FUND EXPENDITURES</b> | <u>619,200</u>              |
| 46,377,035                | 62,037,664                | 54,687,916                             |                    | <b>TOTAL OTHER EXPENDITURES</b>                  | 47,374,453                  |
| 17,292,035                | 14,889,395                | 14,099,894                             |                    | <b>TOTAL GENERAL FUND EXPENDITURES</b>           | 14,289,073                  |
| <u>63,669,070</u>         | <u>76,927,059</u>         | <u>68,787,810</u>                      |                    | <b>TOTAL OF ALL CITY FUNDS</b>                   | <u>61,663,526</u>           |

## APPENDIX A

### Time Driven Activity Based Costing

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

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

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

APPENDIX B

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

| Fund                      | XX-XXX             | 01-120<br>General | 01-121<br>General | 01-130<br>General | 01-140<br>General | 01-190<br>General | 01-243<br>General | 01-301<br>General | 01-305<br>General | 01-306<br>General | 02-320<br>Gas Tax | 03-350<br>WW | 03-351<br>WW | 03-352<br>WW | 03-353<br>WW  | 03-355<br>WW | 05-410<br>Hotel | 08-304<br>Codes |
|---------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|---------------|--------------|-----------------|-----------------|
| Position                  | Department         | Manager           | UR                | Finance           | Attorney          | Non-dept          | Codes Enf         | Planning          | Engineering       | Parks             | Maint             | Admin.       | Plant 1      | Plant 2      | Coll/Sanitary | Coll/Storm   | Motel           | Bldg Codes      |
| City Manager              | Rodger Craddock    | 20%               | 22%               |                   |                   |                   |                   |                   |                   |                   | 5%                | 12%          | 10%          | 8%           | 8%            | 8%           | 5%              | 2%              |
| Executive Assistant       | Jackie Mickelson   | 45%               | 10%               | 27%               |                   |                   |                   |                   |                   |                   | 4%                | 2%           | 3%           | 3%           | 3%            | 3%           |                 |                 |
| City Attorney             | Nathan McClintock  |                   | 11%               |                   | 32%               |                   |                   |                   |                   |                   | 2%                | 14%          | 10%          | 10%          | 10%           | 10%          |                 | 1%              |
| Finance Director          | Nichole Rutherford |                   | 15%               | 7%                |                   |                   |                   |                   |                   |                   | 10%               | 15%          | 15%          | 8%           | 8%            | 8%           | 12%             | 2%              |
| Deputy Finance Director   | Melissa Olson      |                   | 10%               | 45%               |                   |                   |                   |                   |                   |                   | 10%               | 7%           | 10%          | 3%           | 3%            | 3%           | 7%              | 2%              |
| Finance Assistant         | Meghan Wilson      |                   | 7%                | 59%               |                   |                   |                   |                   |                   |                   | 10%               | 5%           | 3%           | 3%           | 3%            | 3%           | 5%              | 2%              |
| Accounting Tech II        | Kristin Sandahl    |                   | 12%               | 23%               |                   |                   |                   |                   |                   |                   | 10%               | 15%          | 15%          | 6%           | 6%            | 6%           | 5%              | 2%              |
| Accounting Tech I         | VACANT             |                   | 12%               | 22%               |                   |                   |                   |                   |                   |                   | 10%               | 12%          | 17%          | 6%           | 6%            | 6%           | 7%              | 2%              |
| PW & CD Director          | Jim Hossley        |                   | 25%               |                   |                   |                   |                   |                   | 5%                |                   | 18%               | 10%          | 10%          | 9%           | 9%            | 9%           |                 | 5%              |
| Comm Dev Adm              | Carolyn Johnson    |                   | 50%               |                   |                   |                   | 40%               |                   |                   |                   |                   |              |              |              |               |              |                 | 10%             |
| Planner I                 | Debbie Erler       |                   | 35%               |                   |                   |                   |                   | 65%               |                   |                   |                   |              |              |              |               |              |                 |                 |
| Office Manager            | VACANT             |                   | 2%                |                   |                   |                   |                   | 26%               | 5%                |                   | 5%                |              | 3%           | 3%           | 3%            | 3%           |                 | 50%             |
| Codes/Planning Spec.      | Tonya Davis        |                   | 2%                |                   |                   |                   |                   | 26%               | 5%                |                   | 5%                |              | 3%           | 3%           | 3%            | 3%           |                 | 50%             |
| Codes Specialist          | Denise Bowers      |                   |                   |                   |                   |                   |                   | 92%               |                   |                   |                   |              |              |              |               |              | 5%              | 3%              |
| Bldg Codes Administrator  | Mike Smith         |                   | 10%               |                   |                   |                   |                   | 5%                |                   |                   |                   |              |              |              |               |              |                 | 85%             |
| Codes Inspector II PT     | Steve Werst        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |              |              |              |               |              |                 | 100%            |
| Codes Inspector II FT     | Bruce Kupersmith   |                   | 10%               |                   |                   |                   | 40%               |                   |                   |                   |                   |              |              |              |               |              |                 | 50%             |
| Code Enforcement          | Nik Rapelje        |                   |                   |                   |                   |                   | 40%               | 10%               |                   |                   |                   |              |              |              |               |              |                 | 50%             |
| Engineer                  | Jennifer Wirsing   |                   | 5%                |                   |                   |                   |                   |                   |                   |                   |                   |              | 23%          | 22%          | 25%           | 25%          |                 |                 |
| Resident Project Engineer | Jan Kerbo          |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |              | 90%          | 5%           | 5%            |              |                 |                 |
| Contracts Admin Spec.     | Risha Mitchell     |                   | 10%               |                   |                   |                   |                   |                   | 10%               |                   |                   | 55%          | 10%          | 7%           | 7%            | 1%           |                 |                 |
| Eng. Services Coord.      | Jessica Spann      |                   | 5%                |                   |                   |                   |                   |                   | 5%                |                   | 10%               |              | 18%          | 12%          | 37%           | 13%          |                 |                 |
| GIS Coordinator           | Kevin Neff         |                   |                   |                   |                   | 15%               |                   |                   | 10%               |                   | 13%               |              | 5%           | 5%           | 35%           | 15%          | 2%              |                 |
| Engineering Tech          | Greg Hamblet       |                   |                   |                   |                   |                   |                   |                   | 5%                |                   | 10%               |              | 20%          | 25%          | 20%           | 20%          |                 |                 |
| Operations Administrator  | Randy Dixon        |                   | 38%               |                   |                   |                   |                   |                   |                   | 5%                | 23%               |              |              |              | 6%            | 8%           | 20%             |                 |
| Contracts Admin Spec.     | Pam Patton         |                   | 20%               |                   |                   |                   |                   |                   |                   | 10%               | 40%               | 5%           | 3%           | 3%           | 7%            | 7%           | 5%              |                 |
| Operations Superintendent | Jon Eck            |                   |                   |                   |                   |                   |                   |                   |                   | 35%               | 44%               |              |              |              | 5%            | 6%           | 10%             |                 |
| Lead Maint Worker II      | Matt Pace          |                   |                   |                   |                   |                   |                   |                   |                   | 5%                | 60%               |              |              |              |               | 5%           | 30%             |                 |
| Lead Maint Worker II      | David Crandall     |                   |                   |                   |                   |                   |                   |                   |                   | 60%               | 10%               |              |              |              |               |              | 30%             |                 |
| Maint Worker II           | Walter Shaeffer    |                   |                   |                   |                   |                   |                   |                   |                   | 2%                | 70%               |              |              |              |               | 10%          | 18%             |                 |
| Maint Worker II           | Alexi Seleshanko   |                   |                   |                   |                   |                   |                   |                   |                   | 2%                | 60%               |              |              |              |               | 20%          | 18%             |                 |
| Maint Worker II           | Trent Walker       |                   |                   |                   |                   |                   |                   |                   |                   | 2%                | 70%               |              |              |              |               | 10%          | 18%             |                 |
| Maint Worker II           | Joseph Coney       |                   |                   |                   |                   |                   |                   |                   |                   | 67%               | 5%                |              |              |              |               |              | 28%             |                 |
| Maint Worker II           | James Davison      |                   |                   |                   |                   |                   |                   |                   |                   | 67%               | 5%                |              |              |              |               |              | 28%             |                 |
| Mechanic II               | Jared Anderson     |                   |                   |                   |                   | 70%               |                   |                   |                   |                   | 12%               |              | 2%           | 2%           | 10%           | 2%           | 1%              | 1%              |

APPENDIX C

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

| Fund   | XX-XXX | 01-120<br>General<br>Manager | 01-121<br>General<br>UR | 01-130<br>General<br>Finance | 01-140<br>General<br>Attorney | 01-190<br>General<br>Non-dept | 01-243<br>General<br>Codes Enf | 01-301<br>General<br>Planning | 01-305<br>General<br>Engineering | 01-306<br>General<br>Parks | 02-320<br>Gas Tax<br>Maint | 03-350<br>WW<br>Admin. | 03-351<br>WW<br>Plant 1 | 03-352<br>WW<br>Plant 2 | 03-353<br>WW<br>Coll/Sanitary | 03-355<br>WW<br>Coll/Storm | 05-410<br>Hotel<br>Motel | 08-304<br>Codes<br>Bldg Codes |
|--|--------|------------------------------|-------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------|----------------------------|------------------------|-------------------------|-------------------------|-------------------------------|----------------------------|--------------------------|-------------------------------|
| <b>City Manager</b><br>Rodger Craddock           |        | 20%                          | 22%                     |                              |                               |                               |                                |                               |                                  |                            | 5%                         | 12%                    | 10%                     | 8%                      | 8%                            | 8%                         | 5%                       | 2%                            |
| <b>Executive Assistant</b><br>Jackie Mickelson   |        | 45%                          | 10%                     | 27%                          |                               |                               |                                |                               |                                  |                            | 4%                         | 2%                     | 3%                      | 3%                      | 3%                            | 3%                         |                          |                               |
| <b>City Attorney</b><br>Nathan McClintock        |        |                              | 11%                     |                              | 32%                           |                               |                                |                               |                                  |                            | 2%                         | 14%                    | 10%                     | 10%                     | 10%                           | 10%                        |                          | 1%                            |
| <b>Finance Director</b><br>Nichole Rutherford    |        |                              | 15%                     | 7%                           |                               |                               |                                |                               |                                  |                            | 10%                        | 15%                    | 15%                     | 8%                      | 8%                            | 8%                         | 12%                      | 2%                            |
| <b>Deputy Finance Director</b><br>Melissa Olson  |        |                              | 10%                     | 45%                          |                               |                               |                                |                               |                                  |                            | 10%                        | 7%                     | 10%                     | 3%                      | 3%                            | 3%                         | 7%                       | 2%                            |
| <b>Finance Assistant</b><br>Meghan Wilson        |        |                              | 7%                      | 59%                          |                               |                               |                                |                               |                                  |                            | 10%                        | 5%                     | 3%                      | 3%                      | 3%                            | 3%                         | 5%                       | 2%                            |
| <b>Accounting Tech II</b><br>Kristin Sandahl     |        |                              | 12%                     | 23%                          |                               |                               |                                |                               |                                  |                            | 10%                        | 15%                    | 15%                     | 6%                      | 6%                            | 6%                         | 5%                       | 2%                            |
| <b>Accounting Tech I</b><br>VACANT               |        |                              | 12%                     | 22%                          |                               |                               |                                |                               |                                  |                            | 10%                        | 12%                    | 17%                     | 6%                      | 6%                            | 6%                         | 7%                       | 2%                            |
| <b>PW &amp; CD Director</b><br>Jim Hossley       |        |                              | 25%                     |                              |                               |                               |                                |                               | 5%                               |                            | 18%                        | 10%                    | 10%                     | 9%                      | 9%                            | 9%                         |                          | 5%                            |
| <b>Comm Dev Adm</b><br>Carolyn Johnson           |        |                              | 50%                     |                              |                               |                               | 40%                            |                               |                                  |                            |                            |                        |                         |                         |                               |                            |                          | 10%                           |
| <b>Planner I</b><br>Debbie Erler                 |        |                              | 35%                     |                              |                               |                               | 65%                            |                               |                                  |                            |                            |                        |                         |                         |                               |                            |                          |                               |
| <b>Office Manager</b><br>VACANT                  |        |                              | 2%                      |                              |                               |                               | 26%                            | 5%                            |                                  |                            | 5%                         |                        | 3%                      | 3%                      | 3%                            | 3%                         |                          | 50%                           |
| <b>Codes/Planning Spec.</b><br>Tonya Davis       |        |                              | 2%                      |                              |                               |                               | 26%                            | 5%                            |                                  |                            | 5%                         |                        | 3%                      | 3%                      | 3%                            | 3%                         |                          | 50%                           |
| <b>Codes Specialist</b><br>Denise Bowers         |        |                              |                         |                              |                               |                               | 92%                            |                               |                                  |                            |                            |                        |                         |                         |                               |                            | 5%                       | 3%                            |
| <b>Bldg Codes Administrator</b><br>Mike Smith    |        |                              | 10%                     |                              |                               |                               |                                | 5%                            |                                  |                            |                            |                        |                         |                         |                               |                            |                          | 85%                           |
| <b>Codes Inspector II PT</b><br>Steve Werst      |        |                              |                         |                              |                               |                               |                                |                               |                                  |                            |                            |                        |                         |                         |                               |                            |                          | 100%                          |
| <b>Codes Inspector II FT</b><br>Bruce Kupersmith |        |                              | 10%                     |                              |                               |                               | 40%                            |                               |                                  |                            |                            |                        |                         |                         |                               |                            |                          | 50%                           |
| <b>Code Enforcement</b><br>Nik Rapelje           |        |                              |                         |                              |                               |                               | 40%                            | 10%                           |                                  |                            |                            |                        |                         |                         |                               |                            |                          | 50%                           |
| <b>Engineer</b><br>Jennifer Wirsing              |        |                              | 5%                      |                              |                               |                               |                                |                               |                                  |                            |                            |                        | 23%                     | 22%                     | 25%                           | 25%                        |                          |                               |
| <b>Resident Project Engineer</b><br>Jan Kerbo    |        |                              |                         |                              |                               |                               |                                |                               |                                  |                            |                            |                        | 90%                     | 5%                      | 5%                            |                            |                          |                               |
| <b>Contracts Admin Spec.</b><br>Risha Mitchell   |        |                              | 10%                     |                              |                               |                               |                                | 10%                           |                                  |                            |                            | 55%                    | 10%                     | 7%                      | 7%                            | 1%                         |                          |                               |
| <b>Eng. Services Coord.</b><br>Jessica Spann     |        |                              | 5%                      |                              |                               |                               |                                | 5%                            |                                  |                            | 10%                        |                        | 18%                     | 12%                     | 37%                           | 13%                        |                          |                               |
| <b>GIS Coordinator</b><br>Kevin Neff             |        |                              |                         |                              |                               | 15%                           |                                | 10%                           |                                  |                            | 13%                        |                        | 5%                      | 5%                      | 35%                           | 15%                        | 2%                       |                               |
| <b>Engineering Tech</b><br>Greg Hamblet          |        |                              |                         |                              |                               |                               |                                | 5%                            |                                  |                            | 10%                        |                        | 20%                     | 25%                     | 20%                           | 20%                        |                          |                               |
| <b>Operations Administrator</b><br>Randy Dixon   |        |                              | 38%                     |                              |                               |                               |                                |                               |                                  | 5%                         | 23%                        |                        |                         |                         | 6%                            | 8%                         | 20%                      |                               |
| <b>Contracts Admin Spec.</b><br>Pam Patton       |        |                              | 20%                     |                              |                               |                               |                                |                               |                                  | 10%                        | 40%                        | 5%                     | 3%                      | 3%                      | 7%                            | 7%                         | 5%                       |                               |
| <b>Operations Superintendent</b><br>Jon Eck      |        |                              |                         |                              |                               |                               |                                |                               |                                  | 35%                        | 44%                        |                        |                         |                         | 5%                            | 6%                         | 10%                      |                               |
| <b>Lead Maint Worker II</b><br>Matt Pace         |        |                              |                         |                              |                               |                               |                                |                               |                                  | 5%                         | 60%                        |                        |                         |                         |                               | 5%                         | 30%                      |                               |
| <b>Lead Maint Worker II</b><br>David Crandall    |        |                              |                         |                              |                               |                               |                                |                               |                                  | 60%                        | 10%                        |                        |                         |                         |                               |                            | 30%                      |                               |
| <b>Maint Worker II</b><br>Walter Shaeffer        |        |                              |                         |                              |                               |                               |                                |                               |                                  | 2%                         | 70%                        |                        |                         |                         |                               | 10%                        | 18%                      |                               |
| <b>Maint Worker II</b><br>Alexi Seleshanko       |        |                              |                         |                              |                               |                               |                                |                               |                                  | 2%                         | 60%                        |                        |                         |                         |                               | 20%                        | 18%                      |                               |
| <b>Maint Worker II</b><br>Trent Walker           |        |                              |                         |                              |                               |                               |                                |                               |                                  | 2%                         | 70%                        |                        |                         |                         |                               | 10%                        | 18%                      |                               |
| <b>Maint Worker II</b><br>Joseph Coney           |        |                              |                         |                              |                               |                               |                                |                               |                                  | 67%                        | 5%                         |                        |                         |                         |                               |                            | 28%                      |                               |
| <b>Maint Worker II</b><br>James Davison          |        |                              |                         |                              |                               |                               |                                |                               |                                  | 67%                        | 5%                         |                        |                         |                         |                               |                            | 28%                      |                               |
| <b>Mechanic II</b><br>Jared Anderson             |        |                              |                         |                              |                               | 70%                           |                                |                               |                                  |                            | 12%                        |                        | 2%                      | 2%                      | 10%                           | 2%                         | 1%                       | 1%                            |

**APPENDIX D**

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

**AFSCME - Contract Expires 06/30/2022**

102.5%

|   | I    | II   | III  | IV   | V    | VI   | VII  |
|---|------|------|------|------|------|------|------|
| GIS Coordinator   | 5447 | 5662 | 5891 | 6127 | 6370 | 6625 | 6791 |
| Engineering Services Coordinator Supervisor             | 5023 | 5223 | 5434 | 5650 | 5874 | 6110 | 6261 |
| GIS Specialist  | 4952 | 5149 | 5354 | 5569 | 5791 | 6022 | 6174 |
| Codes Inspector II/Engr Serv Coord non-supv             | 4832 | 5024 | 5226 | 5436 | 5654 | 5877 | 6025 |
| IT Administrator  | 4518 | 4697 | 4885 | 5082 | 5283 | 5495 | 5633 |
| Intermediate Accountant                                 | 4462 | 4640 | 4828 | 5018 | 5220 | 5430 | 5565 |
| Codes Inspector I                                       | 4419 | 4595 | 4780 | 4968 | 5168 | 5374 | 5509 |
| Foreman (Maintenance), Planner I                        | 4099 | 4263 | 4433 | 4610 | 4793 | 4986 | 5110 |
| Finance Assistant                                       | 4048 | 4210 | 4378 | 4552 | 4736 | 4926 | 5048 |
| Engineer Tech, Codes/Plan Tech, Mechanic II             | 3857 | 4013 | 4172 | 4338 | 4512 | 4695 | 4810 |
| Lead Maintenance Worker II                              | 3848 | 4001 | 4159 | 4327 | 4499 | 4678 | 4795 |
| PC & Peripherals Technician                             | 3826 | 3979 | 4139 | 4304 | 4476 | 4656 | 4771 |
| Accounting Technician II                                | 3731 | 3882 | 4036 | 4197 | 4365 | 4539 | 4654 |
| Engineer Aide II/Draftsman, Office Mgr, Database Spec   | 3686 | 3832 | 3987 | 4146 | 4312 | 4485 | 4598 |
| Maintenance Worker II                                   | 3677 | 3823 | 3976 | 4137 | 4302 | 4472 | 4584 |
| Accounting Technician I                                 | 3601 | 3746 | 3895 | 4051 | 4213 | 4381 | 4492 |
| Plan Tech/Code Enforce/Econ Dev Asst                    | 3581 | 3725 | 3872 | 4027 | 4189 | 4356 | 4464 |
| Librarian   | 3462 | 3600 | 3742 | 3892 | 4049 | 4213 | 4315 |
| Codes/Planning Spec, Contracts Admin Specialist         | 3394 | 3529 | 3668 | 3814 | 3969 | 4130 | 4230 |
| Maintenance Worker I                                    | 3372 | 3508 | 3648 | 3796 | 3944 | 4103 | 4206 |
| Engineering Aide I                                      | 3368 | 3504 | 3643 | 3789 | 3941 | 4099 | 4201 |
| Codes Specialist, Secretary, PW Admin Clerk             | 3264 | 3395 | 3531 | 3674 | 3820 | 3973 | 4072 |
| Library Assistant II                                    | 3112 | 3236 | 3366 | 3501 | 3641 | 3787 | 3882 |
| Library Asst, Ref Serv Asst, ILL/Outreach, ILL/Out/Cour | 2912 | 3028 | 3150 | 3276 | 3408 | 3541 | 3632 |
| Clerk Typist  | 2843 | 2956 | 3076 | 3198 | 3327 | 3459 | 3545 |
| Parks Utility Worker                                    | 2394 | 0    | 0    | 0    | 0    | 0    | 0    |
| Courier Driver  | 2199 | 2287 | 2379 | 2474 | 2573 | 2676 | 2743 |

**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 | Annually in 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 Ops    | 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  |
| PW Admin Asst, Library Data Base Adm, Ops Super    | 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/Prop. 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, BA/BS or equivalent |                   | 5% of base pay/category    |
| AA/AS or equivalent  |                   | 2.5% of base pay           |
| Physical Abilities Test (ORPAT)                                    |                   | 1,000 Annually in November |

## Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EMS:** Emergency Management Services

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

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

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

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

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

**FTE:** Full time equivalent position.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Working Capital:** See unappropriated ending fund balance.

## City of Coos Bay Budget Acronyms

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