

Urban Renewal Agency of the City of Coos Bay



**Budget Committee Approved Budget
FY 2018/2019**

City of Coos Bay Urban Renewal Agency

Fiscal Year 2018/2019

Budget Committee

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CITY OF COOS BAY URBAN RENEWAL AGENCY BUDGET MESSAGE FY 2018-2019

To the Honorable Chair Stephanie Kramer, members of the Urban Renewal Agency (URA), citizen members of the Budget Committee, and citizens of Coos Bay, Oregon, it is my honor and pleasure to submit the URA's FY 2018-2019 budget.

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

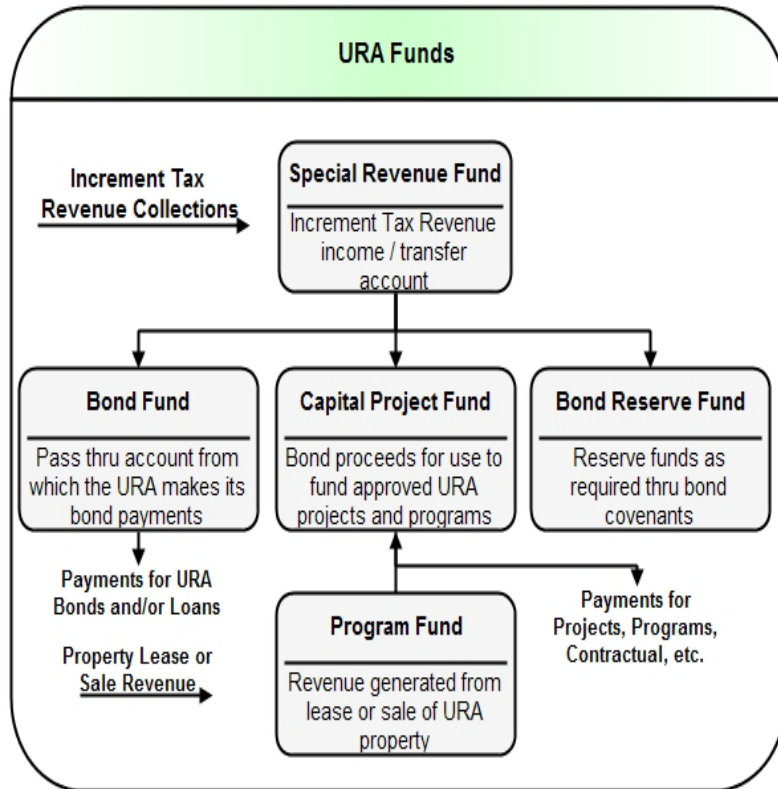
The proposed URA annual budget has been prepared pursuant to Oregon Local Budget Law and presents my recommendations as budget officer but incorporates the cooperative efforts of the City's management team. Both districts are financially sound with sustainable resources needed to undertake economic development and infrastructure projects that benefit the entire Bay Area. This last fiscal year, the Agency reviewed and updated the Downtown district URA Plan. The Agency recently began reviewing the Plan for the Empire District and anticipates its completion by the end of the current fiscal year.

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

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

In past years, pursuant to ORS 457.435(2), the City of Coos Bay selected "Option 1" [ORS 457.435(2)(a)] as the method to be used in collecting urban renewal property taxes. As such, the "Special Levy" is an option for collecting the "division of tax" (property tax) or "Tax Increment Financing (TIF)" for both Coos Bay's Urban Renewal Plans. The URA elected last fiscal year to impose the "Special Levy" for the Downtown District only. Historically, the entire citywide levy has not been imposed against all the taxable property in the City in the past, but rather has elected to collect only those dollars accruing within the separate plans (districts) per Ballot Measure 50 "division of taxes" allocation. While the "Special Levy" has not been imposed in the Empire District, there has been considerable discussions regarding imposing a percentage of the amount allowable for the purpose of addressing road infrastructure within the two districts.

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



The **Special Revenue Fund** serves to receive incoming tax increment revenue and to transfer budgeted funds to the Bond Fund, Bond Reserve Fund, and the Capital Project Fund (after tax increment revenue is converted into debt proceeds). The proposed budget reflects a combined total of \$2,843,565 in revenue resources (property taxes, Downtown District Special Levy, delinquent property taxes, and carryover funds) for both districts (total Downtown tax increment of \$1,531,565 and Empire tax increment of \$755,204).

The **Bond Fund** acts as a pass thru account from which the URA makes its bond and/or loan payments. The proposed budget reflects a combined total debt of \$4,700,000 for both districts (Downtown debt of \$2,300,000 and Empire debt of \$2,400,000).

The **Bond Reserve Fund** acts as a reserve account where funds are maintained as required by bond covenants. The proposed budget reflects the Downtown bond reserve funds of \$150,000 and the Empire bond reserve fund of \$150,000.

The **Capital Project Fund** accepts bond proceeds which are used to fund approved URA projects and programs. The proposed budget reflects a combined total of materials and services and capital project expenditures of \$6,244,167 for both districts (Downtown expenditures of \$3,573,007 and Empire expenditures of \$2,671,160). Proposed projects and programs

include the following:

- Façade Program \$350,000 (Downtown \$250,000 and Empire \$100,000).
- Property acquisition / blighted property economic development \$2,860.00
- Hollering Place related development \$750,000
- Sidewalk rehabilitation \$150,000.
- Hwy 101 Bayshore/Broadway beautification project \$175,000.

- Front Street Enhancements \$50,000.

The **Program Fund** accepts revenue generated through the lease or sale of URA property and those revenues can be transferred into their respective Capital Project Fund to be used for URA projects and programs. The proposed budget reflects total funds of \$594,650 (Downtown \$22,650 and Empire \$572,000).

I am recommending that the Budget Committee consider imposition of a “fraction of” the amount from the “division of taxes” for the Downtown District only.

New estimated “division of taxes” revenues for FY 2018-19 for Downtown and Empire districts are respectively \$1,151,079 and \$702,340 and \$264,461 for the Downtown District Special Levy.

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

Respectfully submitted,



Rodger Craddock,
Agency Manager Budget Officer
March 22, 2018

**City of Coos Bay Urban Renewal Agency
Budget 2018/2019
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URBAN RENEWAL AGENCY

Program Description

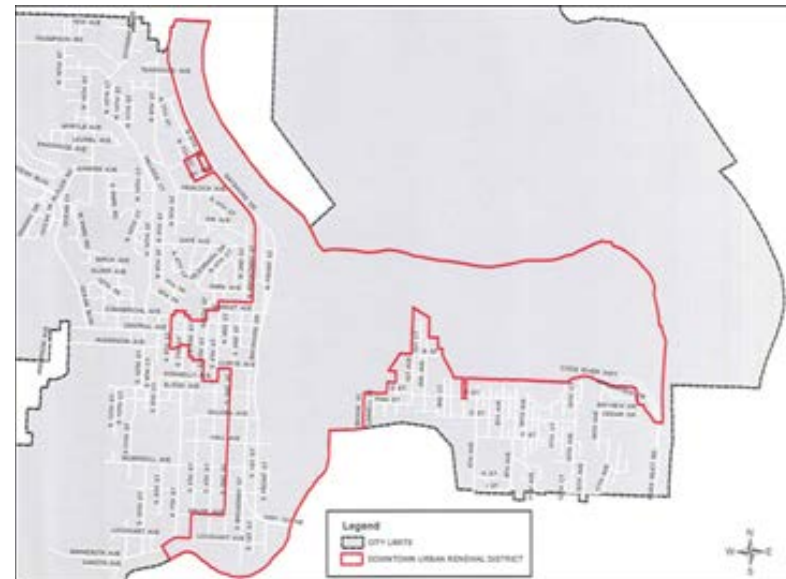
The intent of urban renewal is to improve specific areas of a city that are poorly developed or underdeveloped, eliminate blight, and improve conditions to encourage economic development.

The City of Coos Bay created an urban renewal district in the central downtown core area in 1968. The district extended from the bay on the east to 4th Street on the west and from Commercial Avenue on the north to Curtis Avenue on the south. The district's projects consisted of elimination of traffic on Central Avenue from Highway 101 to 4th Street and the creation of a pedestrian mall, undergrounding of many utilities within the district, property acquisition to create parking lots and remove blighted structures, and canopied walkways to connect parking lots and other district areas with the pedestrian mall. The projects were completed in the early 1970s. The district ceased tax increment revenue financing in 1984, and the district ended in 1989.

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

The Downtown District begins at the north city limits and runs between the navigation channel and Highway 101 south, and southeast toward the City's core area. The district's boundaries

proceed south until they come nearly in line with the industrial property located in Eastside. The eastern boundary then turns east to include the industrial-commercial lands in the Eastside area. The westerly boundary proceeds west to include the downtown core area which was a part of the first Urban Renewal Plan, and it also includes several blocks of transportation corridor immediately west of the core area. The eastern and western urban renewal area boundaries begin to come together in the southern portion of the City and extend to the south City limits along Coalbank Slough.





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

- Waterfront Development
- Core Area Revitalization
- Streets and Infrastructure

The Empire District, in general, borders the bayfront adjacent to Empire Blvd from Wisconsin Avenue north to the shoreline - at the intersection of Empire Blvd and Newmark Avenue, east on either side of Newmark Avenue to the intersection with

Ocean Blvd, east to the property line between Norman Avenue and LaClair Street.

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

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

Debt Service

Downtown District debt service:

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

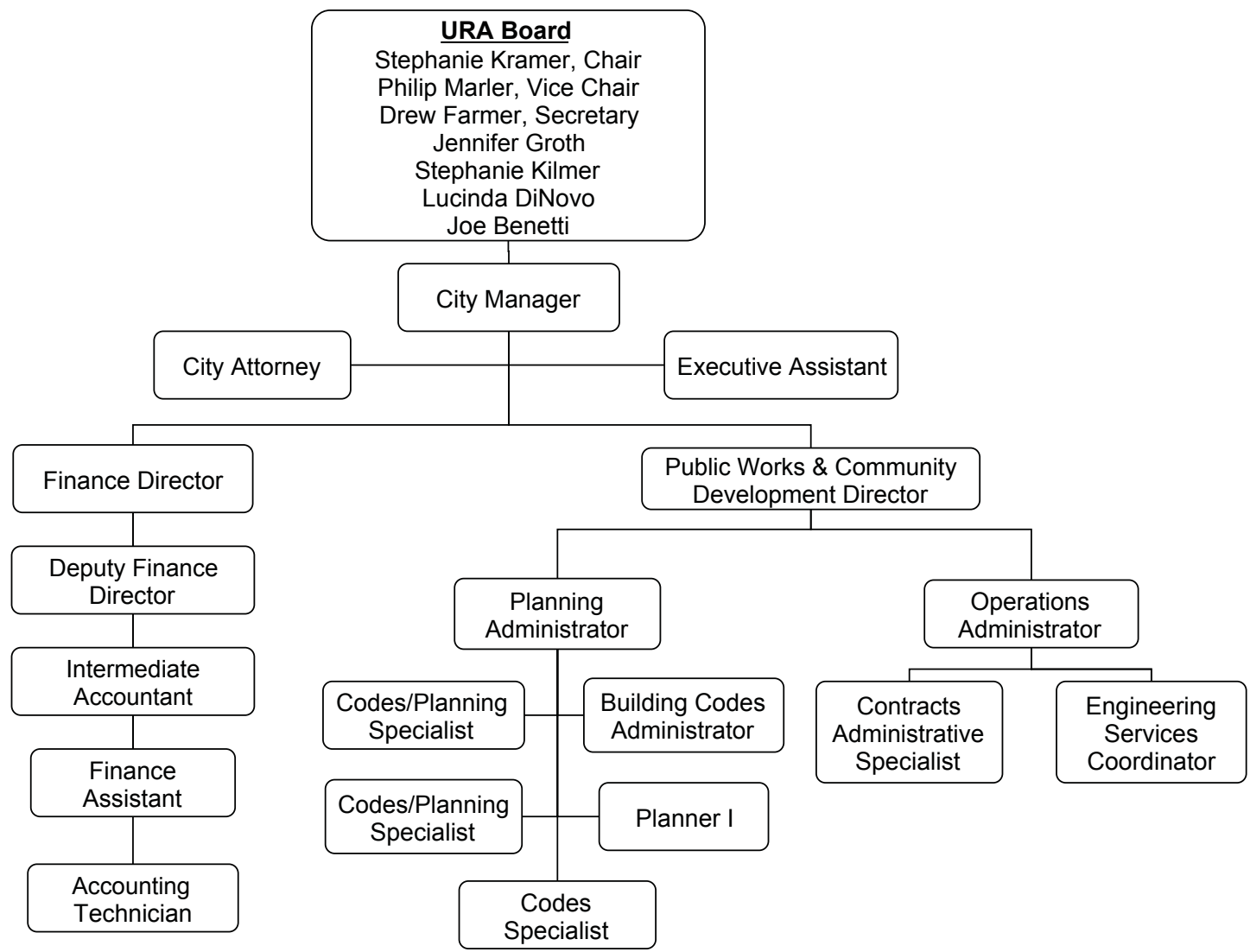
Empire District debt service:

- New financing to fund property acquisition
- Annual Du Jour financing

2017 – 2019 Priorities

- Wastewater
- Streets
- Library
- Economic Development
- Development Plans
- City Charter Review

Coos Bay Urban Renewal Agency



**Coos Bay Urban Renewal Agency 2018-19 Budget
Urban Renewal Property - Excess Values**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Coos County Assessor (Table 4b & 4c)				
Estimated Increase				1.00%
<u>Downtown (City URA) EXCESS</u>	58,488,484	54,560,263	55% 59,519,175	60,114,367
Frozen Base: \$50,671,009				1.00%
<u>Empire (Empire URA) EXCESS</u>	47,775,708	44,163,038	45% 49,896,558	50,395,524
Frozen Base: \$23,772,166				
TOTAL Excess Property Value	106,264,192	98,723,301	109,415,733	110,509,890
Total Frozen Base: \$74,443,175				

Urban Renewal Plans - Revenue from the Division of Taxes

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Coos County Assessor (Table 4F)				
Downtown TIF	879,949	819,181	55% 892,084	901,004
Downtown Special Levy			333,381	336,715
Empire	718,515	663,070	45% 747,727	755,204
Total	1,598,464	1,482,252	1,973,191	1,992,923

Urban Renewal Plans - Special Option Levy

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019
Coos County Assessor (Table 4a)				
City Table 4a, Line 13 Total Taxable AV	998,456,195	1,003,412,860	1,049,448,987	1,059,943,477
URA Table Special Option Levy (Line 39)	0	0	333,381	336,715
Downtown (PLN1)	998,456,195	1,003,412,860	1,049,782,368	1,060,280,192

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Projected 2018-2019
URA Audit Schedule				
Downtown (PLN1)	857,619	857,619	105% 761,838	837,934
Delinquent	53,478	53,478	6% 57,343	63,070
Total Downtown Tax Increment Financing	911,097	911,097	819,181	901,004
Empire (PLN2)	624,100	624,100	94% 616,655	702,340
Delinquent	34,967	34,967	6% 46,415	52,864
Total Empire Tax Increment Financing	659,067	659,067	663,070	755,204
Downtown (Special Option Levy)	0	0	279,952	303,044
Delinquent	0	0	21,072	33,671
Total Downtown Special Option Levy	0	0	301,024	336,715

TOTAL TIF and SL (revenue) collected	1,570,164	1,570,164	1,783,275	1,992,923
Percentage Schedule (excess TIF)				
Downtown (PLN1)	1.47%	1.57%	1.28%	1.39%
Empire (PLN2)	1.31%	1.41%	1.24%	1.39%
Percentage Schedule (delinquent)				
Downtown (PLN1)	5.87%	5.87%	7.00%	7.00%
Empire (PLN2)	5.31%	5.31%	7.00%	7.00%

**Coos Bay Urban Renewal Agency 2018-19 Budget
Summary of Resources**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018		Proposed 2018-2019	Committee Approved 2018-2019
OPERATING RESOURCES					
1,673,201	1,655,071	1,475,401	Downtown Special Revenue Fund	1,589,719	1,589,719
1,020,136	1,157,230	964,070	Empire Special Revenue Fund	1,110,000	1,110,000
42,448	27,662	18,646	Downtown Program Fund	22,650	22,650
<u>442,344</u>	<u>447,238</u>	<u>446,000</u>	Empire Program Fund	<u>572,000</u>	<u>572,000</u>
3,178,128	3,287,201	2,904,117	TOTAL OPERATING RESOURCES	3,294,369	3,294,369
DEBT SERVICE RESOURCES					
819,004	1,675,660	1,457,623	Downtown Bond Fund	1,325,000	1,325,000
<u>869,927</u>	<u>726,701</u>	<u>800,000</u>	Empire Bond Fund	<u>960,000</u>	<u>960,000</u>
1,688,931	2,402,361	2,257,623	TOTAL DEBT SERVICE RESOURCES	2,285,000	2,285,000
CAPITAL IMPROVEMENT RESOURCES					
1,528,337	1,821,025	1,769,003	Downtown Capital Projects Fund	4,252,900	4,502,900
<u>1,737,688</u>	<u>940,818</u>	<u>1,135,000</u>	Empire Capital Projects Fund	<u>3,316,000</u>	<u>3,316,000</u>
3,266,026	2,761,842	2,904,003	TOTAL CAPITAL IMPROV. RESOURCES	7,568,900	7,818,900
RESERVE FUNDS RESOURCES					
682,250	682,250	173,600	Downtown Bond Reserve Fund	150,000	150,000
<u>225,829</u>	<u>1</u>	<u>0</u>	Empire Bond Reserve Fund	<u>150,000</u>	<u>150,000</u>
908,079	682,251	173,600	TOTAL RESERVE FUND RESOURCES	300,000	300,000
<u>9,041,164</u>	<u>9,133,655</u>	<u>8,239,343</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>13,448,269</u>	<u>13,698,269</u>
908,079	682,251	173,600	TOTAL RESERVE FUND RESOURCES	300,000	300,000
1,688,931	2,402,361	2,257,623	TOTAL DEBT SERVICE RESOURCES	2,285,000	2,285,000
<u>6,444,154</u>	<u>6,049,043</u>	<u>5,808,120</u>	ACTUAL UNDUPLICATED RESOURCES	<u>10,863,269</u>	<u>11,113,269</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Summary of Resources**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018		Proposed 2018-2019	Committee Approved 2018-2019
OPERATING EXPENDITURES					
1,673,201	1,655,071	1,475,401	Downtown Special Revenue Fund	1,589,719	1,589,719
1,020,136	1,157,230	964,070	Empire Special Revenue Fund	1,110,000	1,110,000
42,448	27,662	18,646	Downtown Program Fund	22,650	22,650
<u>442,344</u>	<u>447,238</u>	<u>446,000</u>	Empire Program Fund	<u>572,000</u>	<u>572,000</u>
3,178,128	3,287,201	2,904,117	TOTAL OPERATING EXPENDITURES	3,294,369	3,294,369
DEBT SERVICE EXPENDITURES					
819,004	1,675,660	1,457,623	Downtown Bond Fund	1,325,000	1,325,000
<u>869,927</u>	<u>726,701</u>	<u>800,000</u>	Empire Bond Fund	<u>960,000</u>	<u>960,000</u>
1,688,931	2,402,361	2,257,623	TOTAL DEBT SERVICE EXPENDITURES	2,285,000	2,285,000
CAPITAL IMPROVEMENT EXPENDITURES					
1,528,337	1,821,025	1,769,003	Downtown Capital Projects Fund	4,252,900	4,502,900
<u>1,737,688</u>	<u>940,818</u>	<u>1,135,000</u>	Empire Capital Projects Fund	<u>3,316,000</u>	<u>3,316,000</u>
3,266,026	2,761,842	2,904,003	TOTAL CAPITAL IMPROV. EXPENDITURES	7,568,900	7,818,900
RESERVE FUNDS EXPENDITURES					
682,250	682,250	173,600	Downtown Bond Reserve Fund	150,000	150,000
<u>225,829</u>	<u>1</u>	<u>0</u>	Empire Bond Reserve Fund	<u>150,000</u>	<u>150,000</u>
908,079	682,251	173,600	TOTAL RESERVE FUND EXPENDITURES	300,000	300,000
<u>9,041,164</u>	<u>9,133,655</u>	<u>8,239,343</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>13,448,269</u>	<u>13,698,269</u>
908,079	682,251	173,600	TOTAL RESERVE FUND EXPENDITURES	300,000	300,000
1,688,931	2,402,361	2,257,623	TOTAL DEBT SERVICE EXPENDITURES	2,285,000	2,285,000
<u>6,444,154</u>	<u>6,049,043</u>	<u>5,808,120</u>	ACTUAL UNDUPLICATED EXPENDITURES	<u>10,863,269</u>	<u>11,113,269</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Special Revenue Fund 51
Department 910**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
757,520	854,196	354,196	51-000-300-0100	CARRYOVER BALANCE	350,000	350,000
				PROPERTY TAXES		
857,619	749,570	781,906	51-000-310-0100	Current Property Taxes (Division of Taxes)	837,934	837,934
53,478	42,523	57,343	51-000-310-0200	Delinquent Property Taxes	63,070	63,070
0	0	261,289	51-000-310-0600	Special Levy Option Taxes	303,044	303,044
0	0	19,667	51-000-310-0700	Delinquent Special Levy Option Taxes	33,671	33,671
<u>911,097</u>	<u>792,093</u>	<u>1,120,205</u>		Total Property Taxes	<u>1,237,719</u>	<u>1,237,719</u>
				USE OF MONEY AND PROPERTY		
4,583	8,781	1,000	51-000-350-0100	Interest	2,000	2,000
<u>4,583</u>	<u>8,781</u>	<u>1,000</u>		Total Use of Money & Property	<u>2,000</u>	<u>2,000</u>
<u>1,673,201</u>	<u>1,655,071</u>	<u>1,475,401</u>		Total Downtown Spec. Rev. Resources	<u>1,589,719</u>	<u>1,589,719</u>
				CAPITAL OUTLAY		
0	0	0	51-910-530-3123	Urban Renewal Projcts	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>
				TRANSFERS		
0	0	0	51-910-550-5010	Transfer to DT Bond P/I New Downtown Loan	500,000	500,000
0	0	0	51-910-550-5010	Transfer to DT Bond P/I (2003A/2012) 1-24-03	0	0
0	0	0	51-910-550-5010	Transfer to DT Bond P/I VIC 2009	0	0
819,004	1,167,010	1,284,023	51-910-550-5010	Transfer to DT Bond P/I Du Jour	825,000	825,000
0	0	0	51-910-550-5030	Transfer to DT Bond Reserve Fund	150,000	150,000
<u>819,004</u>	<u>1,167,010</u>	<u>1,284,023</u>		Total Transfers	<u>1,475,000</u>	<u>1,475,000</u>
0	0	191,378	51-910-560-6001	Contingency	114,719	114,719
854,196	488,061	0	51-910-560-6002	Total Unappropriated Ending Fund Balance	0	0
<u>1,673,201</u>	<u>1,655,071</u>	<u>1,475,401</u>		Total Downtown Spec. Rev. Expend.	<u>1,589,719</u>	<u>1,589,719</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
 Empire Special Revenue Fund 52
 Department 915**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
<u>358,511</u>	<u>490,038</u>	<u>300,000</u>	52-000-300-0100	CARRYOVER BALANCE	<u>350,796</u>	<u>350,796</u>
				PROPERTY TAXES		
624,100	629,756	616,655	52-000-310-0100	Current Property Taxes (Division of Taxes)	702,340	702,340
34,967	30,945	46,415	52-000-310-0200	Delinquent Property Taxes	52,864	52,864
0	0	0	52-000-310-0600	Special Levy Option Taxes	0	0
<u>0</u>	<u>0</u>	<u>0</u>	52-000-310-0700	Delinquent Special Levy Option Taxes	<u>0</u>	<u>0</u>
<u>659,067</u>	<u>660,701</u>	<u>663,070</u>		Total Property Taxes	<u>755,204</u>	<u>755,204</u>
				USE OF MONEY AND PROPERTY		
<u>2,558</u>	<u>6,491</u>	<u>1,000</u>	52-000-350-0100	Interest	<u>4,000</u>	<u>4,000</u>
2,558	6,491	1,000		Total Use of Money & Property	4,000	4,000
<u>1,020,136</u>	<u>1,157,230</u>	<u>964,070</u>		Total Empire Spec. Rev. Resources	<u>1,110,000</u>	<u>1,110,000</u>
				Total Capital Outlay		
<u>0</u>	<u>0</u>	<u>0</u>	52-915-530-3123	Urban Renewal Proejcts	<u>0</u>	<u>0</u>
0	0	0		Total Capital Outlay	0	0
				TRANSFERS		
0	0	0	52-915-550-5010	Transfer to Empire Bond Fund	360,000	360,000
0	1	0	52-915-550-5011	Transfer to Empire Bond Reserve Fund	150,000	150,000
<u>530,098</u>	<u>726,700</u>	<u>800,000</u>	52-915-550-5010	Transfer to Empire Bond Fund Du Jour	<u>600,000</u>	<u>600,000</u>
530,098	726,701	800,000		Total Transfers	1,110,000	1,110,000
0	0	164,070	52-915-560-6001	Contingency	0	0
<u>490,038</u>	<u>430,529</u>	<u>0</u>	52-915-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>1,020,136</u>	<u>1,157,230</u>	<u>964,070</u>		Total Empire Spec. Rev. Expenditures	<u>1,110,000</u>	<u>1,110,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Empire Program Fund 53
Department 930**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
<u>439,489</u>	<u>442,344</u>	<u>445,000</u>	53-000-300-0100	CARRYOVER BALANCE	<u>445,000</u>	<u>445,000</u>
				USE OF MONEY AND PROPERTY		
2,855	4,894	1,000	53-000-350-0100	Interest	2,000	2,000
<u>0</u>	<u>0</u>	<u>0</u>	53-000-350-0200	Lease Revenue	<u>0</u>	<u>0</u>
2,855	4,894	1,000		Total Use of Money & Property	2,000	2,000
				OTHER FINANCING SOURCES		
<u>0</u>	<u>0</u>	<u>0</u>	53-000-390-0501	Transfer from Empire Capital Projects Fund	<u>125,000</u>	<u>125,000</u>
0	0	0		Total Other Financing Sources	125,000	125,000
<u>442,344</u>	<u>447,238</u>	<u>446,000</u>		Total Empire Program Resources	<u>572,000</u>	<u>572,000</u>
				MATERIALS AND SERVICES		
<u>0</u>	<u>0</u>	<u>50,000</u>	53-930-520-2108	Contractual	<u>50,000</u>	<u>50,000</u>
0	0	50,000		Total Materials and Services	50,000	50,000
				CAPITAL OUTLAY		
<u>0</u>	<u>0</u>	<u>396,000</u>	53-930-530-3123	Urban Renewal Projects	<u>522,000</u>	<u>522,000</u>
0	0	396,000		Total Capital Outlay	522,000	522,000
				TRANSFERS		
<u>0</u>	<u>0</u>	<u>0</u>	53-930-550-5020	Transfer to Empire Capital Projects Fund	<u>0</u>	<u>0</u>
0	0	0		Total Transfers	0	0
442,344	447,238	0	53-930-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>442,344</u>	<u>447,238</u>	<u>446,000</u>		Total Empire Program Expenditures	<u>572,000</u>	<u>572,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Bond and Coupon Redemption**

<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Series</u>	<u>Due Dates</u>	
				<u>Month</u>	<u>Day</u>
				<u>2018</u>	
				December	
200,000	50,000	250,000	19 New Downtown Loan		15
155,000	25,000	180,000	20 New Empire Loan		
				<u>2019</u>	
				June	
200,000	50,000	250,000	19 New Downtown Loan		15
808,500	16,500	825,000	Downtown Du Jour Financing 2016		
588,000	12,000	600,000	Empire Du Jour Financing 2016		
155,000	25,000	180,000	20 New Empire Loan	Jur	15
<u>2,106,500</u>	<u>178,500</u>	<u>2,285,000</u>	Total		
<u>1,208,500</u>	<u>116,500</u>	<u>1,325,000</u>	Downtown Bond Total		
<u>898,000</u>	<u>62,000</u>	<u>960,000</u>	Empire Bond Total		
<u>2,106,500</u>	<u>178,500</u>	<u>2,285,000</u>	Total Bond Payments		

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Bond Fund 54
Department 920**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
<u>0</u>	<u>0</u>	<u>0</u>	54-000-300-0100	CARRYOVER BALANCE	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY		
0	0	0	54-000-350-0100	Interest	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>
				OTHER FINANCING SOURCES		
819,004	1,167,010	1,284,023	54-000-390-0100	Transfer from Downtown Spec. Rev. Fund	1,325,000	1,325,000
0	508,650	173,600	54-000-390-0400	Transfer from Downtown Bond Reserve Fund	0	0
<u>0</u>	<u>0</u>	<u>0</u>	54-000-390-4000	Bond Proceeds	<u>0</u>	<u>0</u>
819,004	1,675,660	1,457,623		Total Other Financing Sources	<u>1,325,000</u>	<u>1,325,000</u>
<u>819,004</u>	<u>1,675,660</u>	<u>1,457,623</u>		Total Downtown Bond Resources	<u>1,325,000</u>	<u>1,325,000</u>
				DEBT SERVICE		
475,173	740,323	0	54-920-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0
33,008	15,158	0	54-920-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0
148,576	154,746	332,000	54-920-540-4003	Principal VIC (Series 2009) 8-29-09	0	0
24,477	18,084	24,600	54-920-540-4004	Interest VIC (Series 2009) 8-29-09	0	0
136,392	739,876	1,079,404	54-920-540-4009	Principal Du Jour	808,500	808,500
1,378	7,473	21,619	54-920-540-4010	Interest Du Jour	16,500	16,500
0	0	0	54-920-540-4011	Principal New Downtown Loan	400,000	400,000
<u>0</u>	<u>0</u>	<u>0</u>	54-920-540-4012	Interest New Downtown Loan	<u>100,000</u>	<u>100,000</u>
819,004	1,675,660	1,457,623		Total Debt Service	<u>1,325,000</u>	<u>1,325,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	54-920-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>819,004</u>	<u>1,675,660</u>	<u>1,457,623</u>		Total Downtown Bond Expenditures	<u>1,325,000</u>	<u>1,325,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Empire Bond Fund 55
Department 925**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
<u>0</u>	<u>0</u>	<u>0</u>	55-000-300-0100	CARRYOVER BALANCE	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY		
0	0	0	55-000-350-0100	Interest	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>
				OTHER FINANCING SOURCES		
530,098	726,700	800,000	55-000-390-0200	Transfer From Empire Special Revenue	960,000	960,000
225,829	1	0	55-000-390-0400	Transfer from Empire Bond Reserve	0	0
114,000	0	0	55-000-390-0401	Transfer from Empire Capital Projects	0	0
<u>0</u>	<u>0</u>	<u>0</u>	55-000-390-4000	Bond Proceeds	<u>0</u>	<u>0</u>
869,927	726,701	800,000		Total Other Financing Sources	960,000	960,000
<u>869,927</u>	<u>726,701</u>	<u>800,000</u>		Total Empire Bond Resources	<u>960,000</u>	<u>960,000</u>
				DEBT SERVICE		
547,767	0	0	55-925-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0
7,653	0	0	55-925-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0
311,362	719,433	784,000	55-925-540-4008	Principal Du Jour	588,000	588,000
3,145	7,268	16,000	55-925-540-4009	Interest Du Jour	12,000	12,000
0	0	0	55-925-540-4010	Principal New Empire Loan	310,000	310,000
<u>0</u>	<u>0</u>	<u>0</u>	55-925-540-4011	Interest New Empire Loan	<u>50,000</u>	<u>50,000</u>
869,927	726,701	800,000		Total Debt Service	960,000	960,000
<u>0</u>	<u>0</u>	<u>0</u>	55-925-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>869,927</u>	<u>726,701</u>	<u>800,000</u>		Total Empire Bond Expenditures	<u>960,000</u>	<u>960,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Program Fund 56
Department 935**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
<u>42,174</u>	<u>27,385</u>	<u>18,546</u>	56-000-300-0100	CARRYOVER BALANCE	<u>22,450</u>	<u>22,450</u>
				USE OF MONEY AND PROPERTY		
274	278	100	56-000-350-0100	Interest	200	200
<u>0</u>	<u>0</u>	<u>0</u>	56-000-350-0200	Lease Revenue	<u>0</u>	<u>0</u>
274	278	100		Total Use of Money & Property	200	200
				USE OF MONEY AND PROPERTY		
<u>0</u>	<u>0</u>	<u>0</u>	56-000-380-0500	Property Sales	<u>0</u>	<u>0</u>
0	0	0		Total Use of Money and Property	0	0
<u>42,448</u>	<u>27,662</u>	<u>18,646</u>		Total Downtown Program Resources	<u>22,650</u>	<u>22,650</u>
				MATERIALS AND SERVICES		
15,063	5,213	100	56-935-520-2108	Contractual	4,104	4,104
<u>15,063</u>	<u>5,213</u>	<u>100</u>		Total Materials and Services	<u>4,104</u>	<u>4,104</u>
				CAPITAL OUTLAY		
0	0	18,546	56-935-530-3122	Downtown Parking Capital	18,546	18,546
<u>0</u>	<u>0</u>	<u>0</u>	56-935-530-3123	Urban Renewal Projects	<u>0</u>	<u>0</u>
0	0	18,546		Total Capital Outlay	18,546	18,546
<u>27,385</u>	<u>22,450</u>	<u>0</u>	56-935-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>42,448</u>	<u>27,662</u>	<u>18,646</u>		Total Downtown Program Expenditures	<u>22,650</u>	<u>22,650</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Capital Projects Fund 57**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
1,192,046	995,958	600,000	57-000-300-0100	CARRYOVER BALANCE	1,000,000	1,250,000
USE OF MONEY AND PROPERTY						
6,974	11,591	2,000	57-000-350-0100	Interest	7,000	7,000
6,974	11,591	2,000		Total Use of Money & Property	7,000	7,000
OTHER REVENUE						
0	0	0	57-000-340-0200	State Grant	50,000	50,000
0	0	0	57-000-340-0303	Federal Grant	0	0
60,000	60,000	60,000	57-000-370-0310	City Hall Seismic Principal Payment	60,000	60,000
4,200	3,600	3,000	57-000-370-0320	City Hall Seismic Interest Payment	2,400	2,400
676	0	0	57-000-380-0100	Misc Revenue	0	0
0	0	0	57-000-380-0301	OR State Marine Board Grant/ODFW	0	0
11,349	0	25,000	57-000-380-0500	Egyptian Theatre Restoration (ETPA)	25,000	25,000
116,700	10,000	0	57-000-380-0600	ETPA Received Grants	0	0
192,925	73,600	88,000		Total Other Revenue	137,400	137,400
OTHER FINANCING SOURCES						
0	0	0	57-000-390-4000	Bond Proceeds - New Loan	2,300,000	2,300,000
0	0	0	57-000-390-4001	Transfer from Dtn Bond Reserve Fund	0	0
136,392	739,876	1,079,003	57-000-390-4006	Bond Proceeds-URA Du Jour	808,500	808,500
136,392	739,876	1,079,003		Total Other Financing Sources	3,108,500	3,108,500
1,528,337	1,821,025	1,769,003		Total Downtown Capital Projects Resources	4,252,900	4,502,900

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Capital Projects Fund 57
Department 940**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
MATERIALS AND SERVICES						
40,710	103,038	225,000	57-940-520-2108	Contractual	200,000	200,000
150,301	161,189	170,030	57-940-520-2414	Agency Management	179,893	179,893
34,150	63,620	150,000	57-940-520-2415	Façade Program	250,000	250,000
0	0	0	57-940-520-2501	Bond Issuance Costs	0	0
<u>225,161</u>	<u>327,847</u>	<u>545,030</u>		Total Materials and Services	<u>629,893</u>	<u>629,893</u>
CAPITAL OUTLAY						
0	0	0	57-940-530-3103	Property Acquisition	1,200,000	1,200,000
0	0	0	57-940-530-3107	Front Street (Kayak/Fishing)	50,000	50,000
27,984	0	0	57-940-530-3108	Sidewalk Projects	150,000	150,000
2,365	5,755	0	57-940-530-3109	Coos Bay City Dock/Boardwalk	0	0
0	4,267	0	57-940-530-3112	EPA Brownsfield	0	0
15,689	0	0	57-940-530-3114	Economic Development	0	0
0	29,262	175,000	57-940-530-3122	Hwy 101 Broadway/Bayshore Project	175,000	175,000
0	0	608,973	57-940-530-3123	Urban Renewal Projects	1,973,007	1,658,674
0	0	0	57-940-530-3124	Street Infrastructure	0	564,333
0	557	0	57-940-530-3125	Pedway	0	0
0	18,500	0	57-940-530-3127	Tug Irene	0	0
0	0	15,000	57-940-530-3128	Marshfield Sun Museum	0	0
14,678	0	0	57-940-530-3130	Central Dock	0	0
150	85,164	0	57-940-530-3135	Coos Art Museum	0	0
246,352	0	25,000	57-940-530-3145	Egyptian Theatre Restoration (ETPA)	25,000	25,000
<u>307,219</u>	<u>143,505</u>	<u>823,973</u>		Total Capital Outlay	<u>3,573,007</u>	<u>3,823,007</u>
0	0	400,000	57-940-560-6001	Contingency	50,000	50,000
995,958	1,349,673	0	57-940-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>995,958</u>	<u>1,349,673</u>	<u>400,000</u>			<u>50,000</u>	<u>50,000</u>
<u>1,528,337</u>	<u>1,821,025</u>	<u>1,769,003</u>		Total Downtown Capital Projects Expenditures	<u>4,252,900</u>	<u>4,502,900</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Empire Capital Projects Fund 58**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
1,333,053	218,263	100,000	58-000-300-0100	CARRYOVER BALANCE	325,000	325,000
0	0	0	58-000-340-0301	OTHER REVENUE OR State Marine Board Grant	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Revenue	<u>0</u>	<u>0</u>
4,755	2,972	1,000	58-000-350-0100	USE OF MONEY AND PROPERTY Interest	3,000	3,000
<u>4,755</u>	<u>2,972</u>	<u>1,000</u>		Total Use of Money & Property	<u>3,000</u>	<u>3,000</u>
88,518	150	0	58-000-380-0100	OTHER FINANCING SOURCES Miscellaneous Revenue	0	0
0	0	250,000	58-000-390-0300	Transfer from Empire Program Fund	0	0
0	0	0	58-000-390-4000	Bond Proceeds - New Loan	2,400,000	2,400,000
311,362	719,433	784,000	58-000-390-4002	Bond Proceeds-URA Du Jour	588,000	588,000
0	0	0	58-000-390-4003	Transfer from Empire Bond Reserve Fund	0	0
<u>399,880</u>	<u>719,583</u>	<u>1,034,000</u>		Total Other Financing Sources	<u>2,988,000</u>	<u>2,988,000</u>
<u>1,737,688</u>	<u>940,818</u>	<u>1,135,000</u>		Total Empire Capital Projects Resources	<u>3,316,000</u>	<u>3,316,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Empire Capital Projects Fund 58
Department 945**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
MATERIALS AND SERVICES						
4,750	6,028	75,000	58-945-520-2108	Contractual	150,000	150,000
245,229	262,993	255,044	58-945-520-2414	Agency Management	269,840	269,840
24,209	131,939	100,000	58-945-520-2415	Façade Program	100,000	100,000
0	0	0	58-945-520-2501	Bond Issuance Costs	0	0
<u>274,188</u>	<u>400,959</u>	<u>430,044</u>		Total Materials and Services	<u>519,840</u>	<u>519,840</u>
CAPITAL OUTLAY						
0	0	95,000	58-945-530-3106	Pedestrian Safety/Lighting	0	0
0	0	0	58-945-530-3107	Property Acquisition	1,660,000	1,660,000
61	0	0	58-945-530-3108	Hollering Place Wayside	0	0
0	12,204	10,000	58-945-530-3112	Hollering Place Project	750,000	750,000
1,131,176	223,753	300,000	58-945-530-3117	Empire Sidewalk Project - Phase 1 & 2	100,000	100,000
0	0	224,956	58-945-530-3123	Urban Renewal Projects	161,160	161,160
0	0	0	58-945-530-3124	Dolphin Players Theatre project	0	0
<u>1,131,237</u>	<u>235,956</u>	<u>629,956</u>		Total Capital Outlay	<u>2,671,160</u>	<u>2,671,160</u>
114,000	0	0	58-945-550-5007	Transfer to Empire Bond Fund	0	0
0	0	0	58-945-550-5008	Transfer to Empire Program Fund	125,000	125,000
<u>114,000</u>	<u>0</u>	<u>0</u>		Total Transfers	<u>125,000</u>	<u>125,000</u>
0	0	75,000	58-945-560-6001	Contingency	0	0
<u>218,263</u>	<u>303,902</u>	<u>0</u>	58-945-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>
<u>1,737,688</u>	<u>940,818</u>	<u>1,135,000</u>		Total Empire Capital Projects Expenditures	<u>3,316,000</u>	<u>3,316,000</u>

**Coos Bay Urban Renewal Agency 2018-19 Budget
Downtown Bond Reserve Fund 60
Department 950**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
682,250	682,250	173,600	60-000-300-0100	CARRYOVER BALANCE	0	0
				USE OF MONEY AND PROPERTY		
0	0	0	60-000-350-0100	Interest	0	0
0	0	0		Total Use of Money and Property	0	0
				OTHER FINANCING SOURCES		
0	0	0	60-000-390-3000	Transfer from Downtown Special Revenue	150,000	150,000
0	0	0		Total Other Financing Sources	150,000	150,000
682,250	682,250	173,600		Total Downtown Bond Reserve Revenue	150,000	150,000
				OTHER FINANCING USES		
				TRANSFERS		
0	508,650	173,600	60-950-550-5007	Transfer to Downtown Bond Fund	0	0
0	0	0	60-950-550-5008	Transfer to Downtown Capital Projects	0	0
0	508,650	173,600		Total Transfers	0	0
0	0	0	60-950-560-6004	Bond Reserves (2003A/2012) 1-24-03	0	0
0	0	0	60-950-560-6004	Bond Reserves New Downtown Loan	150,000	150,000
0	0	0		Total Reserve for Future Expenditures	150,000	150,000
682,250	173,600	0		Total Unappropriated Ending Fund Balance	0	0
682,250	682,250	173,600	60-950-560-6002	Total Downtown Bond Reserve for Future Expenditures	150,000	150,000

**Coos Bay Urban Renewal Agency 2018-19 Budget
 Empire Bond Reserve Fund 61
 Department 955**

Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Acct. No.		Proposed 2018-2019	Committee Approved 2018-2019
225,829	0	0	61-000-300-0100	CARRYOVER BALANCE	0	0
				USE OF MONEY AND PROPERTY		
0	0	0	61-000-350-0100	Interest	0	0
0	0	0		Total Use of Money and Property	0	0
				OTHER FINANCING SOURCES		
0	1	0	61-000-390-0300	Transfer from Empire Special Revenue	150,000	150,000
0	1	0		Total Other Financing Sources	150,000	150,000
225,829	1	0		Total Empire Bond Reserve Revenue	150,000	150,000
				OTHER FINANCING USES		
				TRANSFERS		
225,829	1	0	61-955-550-5007	Transfer to Empire Bond Fund	0	0
0	0	0	61-955-550-5008	Transfer to Empire Capital Projects	0	0
225,829	1	0		Total Transfers	0	0
0	0	0	61-955-560-6004	Bond Reserve New Loan	150,000	150,000
0	0	0		Total Reserve for Future Expenditures	150,000	150,000
0	0	0	61-955-560-6002	Total Unappropriated Ending Fund Balance	0	0
225,829	1	0		Total Empire Bond Reserve for Future Expenditures	150,000	150,000
9,041,164	9,133,655	8,239,343		TOTAL OF ALL AGENCY FUNDS	13,448,269	13,698,269

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 Budget
 Acronyms**

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