

City of Coos Bay



**Adopted Budget
FY 2012/2013**

City of Coos Bay Budget Committee

Fiscal Year 2012/2013

City Council Members

Crystal Shoji, Mayor
Jennifer Groth
Jon Hanson
Stephanie Kramer, Council President
Gene Melton
John Muenchrath
Mike Vaughan

Citizen Lay Members

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Peter Cooley
Forton (Chris) Christoffer
Philip Marler
Roy Metzger
Nathan Mischel
Jelena "Dudi" Wittwer

Administrative Staff

City Manager
Finance Director
Fire Chief
Library Director
Police Chief
Public Works & Dev. Director

Rodger Craddock
Susanne Baker
Stan Gibson
Samantha Pierson
Gary McCullough
Jim Hossley

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CITY OF COOS BAY MISSION STATEMENT

The Mission of the City of Coos Bay is to work as a stable, progressive municipality to enhance the quality of life for all citizens through a government that is accessible to everyone and dedicated to the development of a diversified economy, sound fiscal planning and the preservation and enhancement of the cultural, historical and natural beauty of our area.

Adopted January 2, 2008



CITY OF COOS BAY VISION STATEMENT

Create a safe, clean and inviting City that protects and enhances our unique culture, history, and environment by working in a collaborative partnership that creates opportunities for the South Coast Region through living wages and affordable housing.

Adopted January 2, 2008



City of Coos Bay

2012 Council Goals

Adopted March 6, 2012

Citizen Education & Involvement: Educate, cultivate, and encourage public participation in City government.

Top Goal Priorities:

- ✓ Educate citizens on the roles and activities of City government.
- ✓ Encourage citizen input and volunteerism in City government.

Infrastructure and Services: To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.

Top Goal Priorities:

- ✓ Maintain staffing levels to adequately provide core services.
- ✓ Ensure that the City can protect and enhance the useful life of streets, utilities, and facilities.
- ✓ Ensure staff is properly equipped and trained to deliver City services to those who work, live, and visit the City of Coos Bay.

Economic Development & City Revitalization: To create a vibrant community for City citizens and entrepreneurs.

Top Goal Priorities:

- ✓ To promote and assist in the revitalization of the Downtown and Empire URA Districts in an effort to provide development opportunities for businesses and industry.
- ✓ To coordinate with our economic development partners in an effort to attract, retain, and promote expansion of local business opportunities.

Finance: To adopt and maintain a sustainable budget that reflects City priorities and realizes current economic conditions.

Top Goal Priorities:

- ✓ Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- ✓ Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

City Policies & Procedures: To review and evaluate the City Charter, ordinances, and policies to provide for the current and future needs of the citizens.

Top Goal Priorities:

- ✓ Evaluate the City Charter, ordinances, and policies to efficiently address the needs of the businesses and citizens in a cost effective and timely manner.
- ✓ Evaluate the City Charter, ordinances, and policies for compliance with existing and revised federal and state regulatory agency rules.

CITY OF COOS BAY BUDGET MESSAGE FY 2012-2013

To the Honorable Mayor Crystal Shoji, 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 FY 2012-2013 proposed budget.

The annual budget is the single most important policy document of the city. It sets standards and establishes an action, operational and financial plan for the delivery of City services. It has been prepared to provide a comprehensive overview of all City funds and services, and to give residents a better understanding of the City's operating and fiscal programs. The proposed City of Coos Bay annual budget for fiscal year 2012-2013 has been prepared pursuant to Oregon Local Budget Law and presents my recommendations as budget officer and incorporates the cooperative efforts of the City's management team.

Financial Practices and Policies: The proposed budget has been prepared based on the following City policy and 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 so they are in proper working order.
- While this City budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

The FY 2012-2013 City of Coos Bay budget recommendations for all funds and accounts totals \$51,076,824. The Budget document is organized into 24 funds. These funds are broadly organized into four categories: Operating Funds, Debt Service Funds, Capital Improvement Funds and Reserve Funds.

- **Operating Funds** provide for ongoing services such as police and fire protection, building services, street maintenance, wastewater collection and treatment, library services, and governmental administration and risk management activities.
- **Debt Service Funds** pay for prior debt which was incurred to complete major community capital improvements.
- **Capital Improvement Funds** provide funding for annual improvements such as street repairs, park enhancements, and wastewater collection and treatment infrastructure improvements.
- **Reserve Funds** provide for a mix of physical improvements, vehicles, equipment and technology replacements.

Operational - Personnel Costs: 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.

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 the City's three bargaining units and are based in part on the current collective bargaining agreements (CBA) 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 salary increases of 3.1% cost of living adjustment (COLA) for employees represented by IAFF and 2.7% COLA for employees represented by CBPOA and AFSCME. The fourth segment of the City's workforce is the non-represented staff (management). In a limited effort to maintain some parity the represented staff, while being mindful of the current economic conditions we find ourselves, I am proposing a COLA for the non-represented staff of 2.7% (based on the January 2012 CPI-W B/C Cities).

Personnel expenses comprise 20% of the total City operating budget, with salaries comprising 67% and benefits comprising 33% of personnel expenses. Benefits include insurances (health, dental, vision, long term disability, workers compensation, unemployment etc), Public Employee Retirement System contributions, and social security contributions (tax).

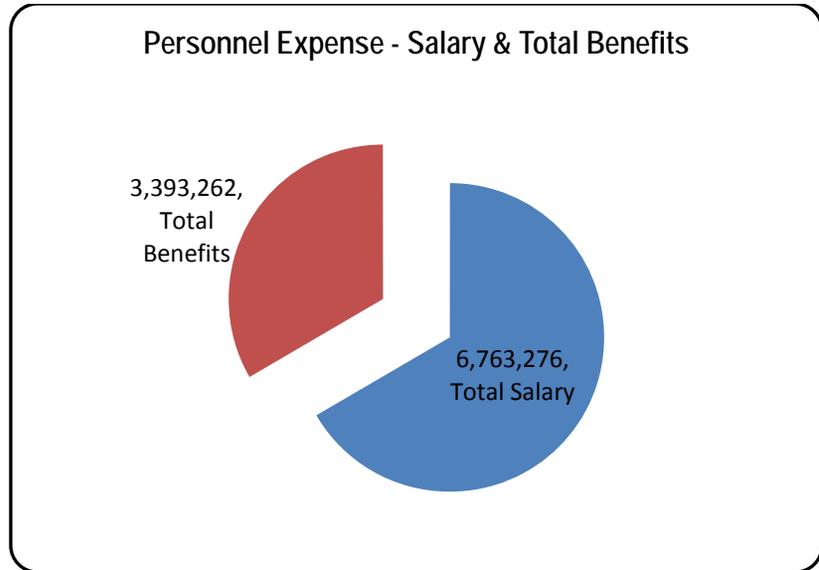


Figure 1

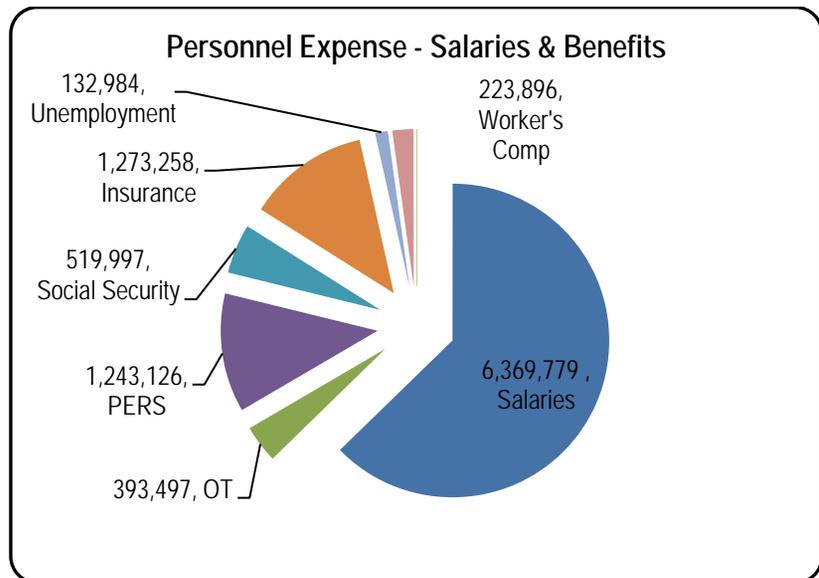


Figure 2

Operations – Materials & Services: Department heads submitted a status quo budget this year that either includes no increases from the previous year or small increases to account for inflation and/or the need to replace critical items. The City continues to contract and/or use public / private partnerships for the delivery of certain services. These include a contract with Operations Management International (CH2MHILL OMI) for maintenance and operation of our wastewater and stormwater systems; The Coos Art Association for operation of the Coos Art Museum; the Chamber of Commerce for the operation of the Coos Bay Visitor Information Center; the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund Revenues: This fund is expected to begin the new fiscal year with a \$3,051,303 beginning fund balance also known as a “Carry Over”. The *Carry Over* is used to *carry* the general fund over a four month period of time where no substantial revenues are received and will be used to pay employees and pay the general fund bills from July 1st until mid-November when the City expects the first property tax disbursement from Coos County. The General Fund revenue sources are estimated to be:

1. Property taxes	\$5,258,226
2. Franchise Fees	1,538,000
3. Licenses & Permits	125,078
4. Fines, Grants & State Revenues	569,966
5. Use of Money & Property	106,500
6. Services & Repayments	513,283
7. Other Revenue	15,320
8. Du Jour Financing Repayment	736,028
9. CBNBWB Water Project Loan	3,600,000
10. Transfers In	<u>729,375</u>
Total (including carryover):	\$16,243,079

Projected property tax revenue is approximately 2.25% above FYE2011 tax receipts and reflects a flattening of the growth in property assessments due to the national and regional economy and the subsequent distressed real estate market.

General Fund Expenditures: General Fund expenditures are separated into two broad categories; Personnel Services, Material & Services.

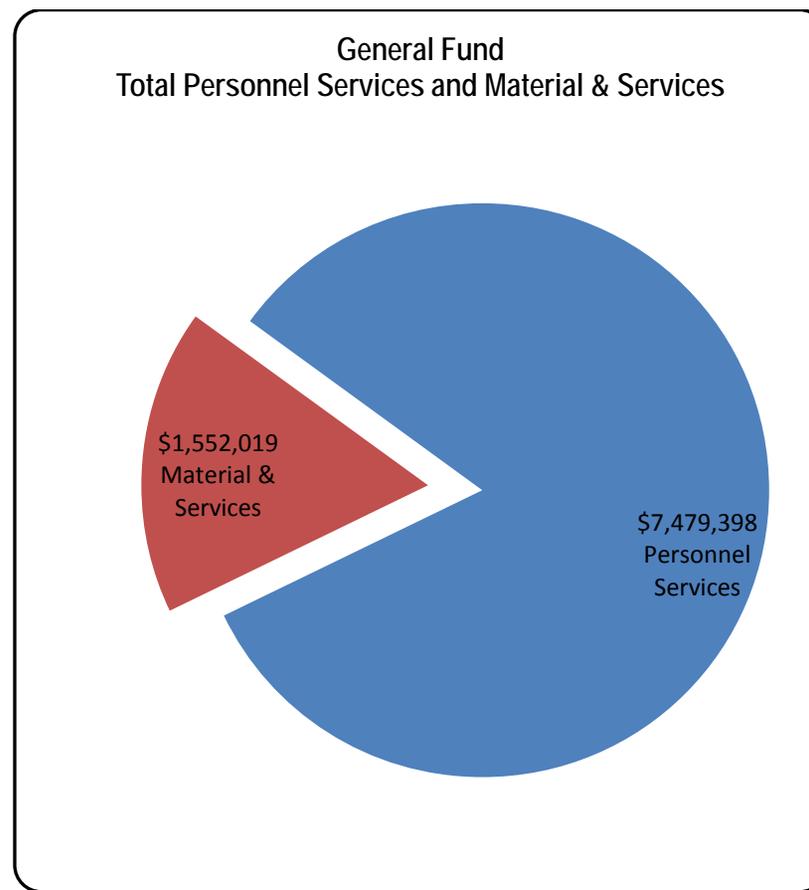


Figure 3

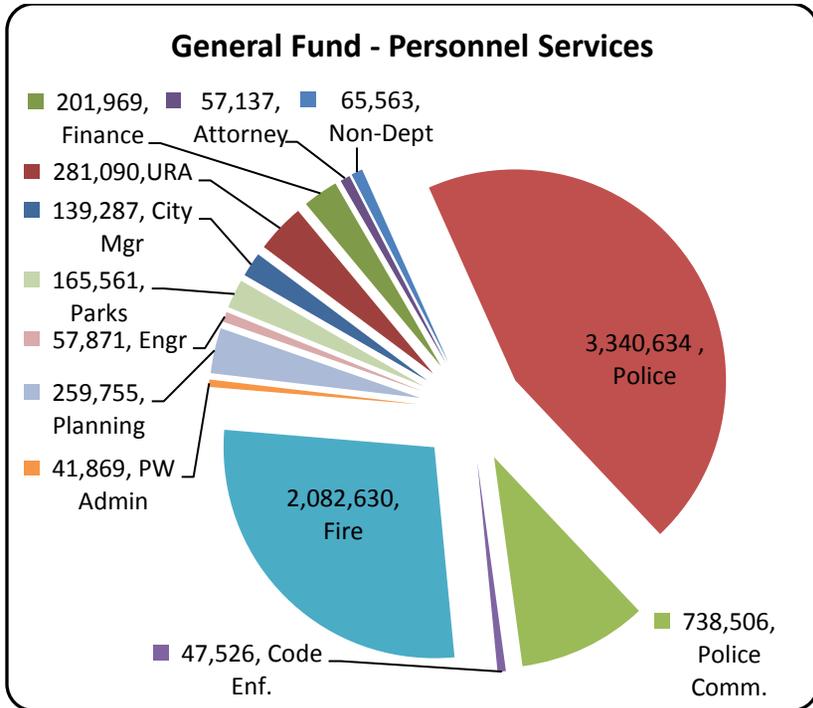


Figure 4

Gas Tax Fund – Streets: Maintaining the City’s street infrastructure is of ongoing concern. It’s not uncommon to receive requests to pave a gravel street, repave a deteriorating street and/or patch a pothole in front of a tax payer’s property. It is a commonly held belief that property taxes are used to develop and maintain the City transportation infrastructure. The reality is property tax revenues are not used for street development and/or repair. Property tax revenue has been and is used to provide public safety services and, in fact, the cost to provide those essential services exceeds the amount of property tax revenue received as is illustrated in Figure 5.

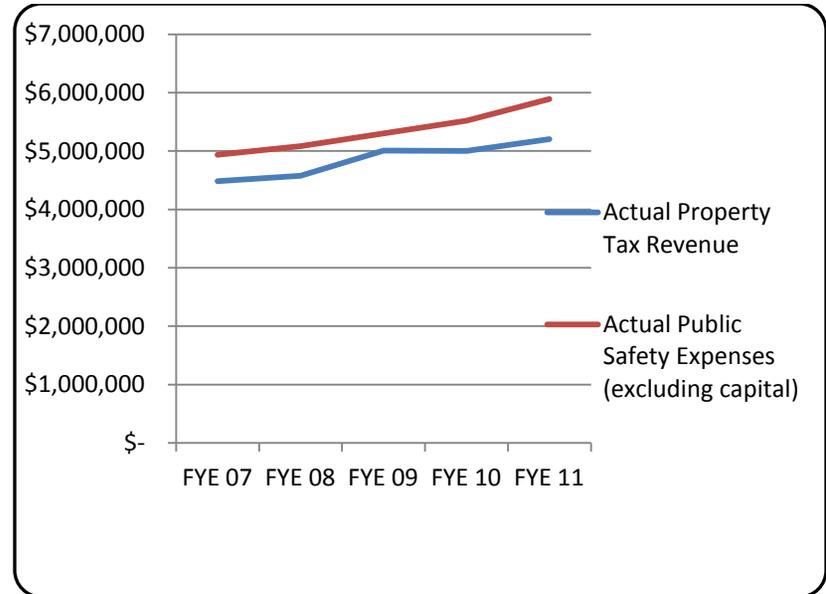


Figure 5

Funding for the Streets Division comes from the State gas tax, jurisdictional exchange program, Oregon Department of Transportation, and from funds received from system development charges. Interest, although minimal, continues to accrue on the \$4.8 million held in reserve by the City as part of the “Jurisdictional Exchange” program. Urban Renewal funding is also available for certain street infrastructure projects.

The City anticipates receiving \$800,000 in revenue from the tax placed on gasoline. This funding provides 74% of the budgeted expenses for the State Gas Tax Fund 2 with the balance of \$191,615 derived from a transfer from the General Fund. Personnel expenses for this fund are \$402,233 (37%); Material and Services expenses are \$670,532 (62%); and the remaining \$8,000 (1%) is transferred pursuant to state requirements, to the Bike Path and Pedestrian Fund 18.

General Fund - Urban Renewal Administration

Department: This fund is used to pay the expenses, both Personnel and Materials and Services, associated with the administration of the City's two Urban Renewal Districts and implementation of urban renewal projects. An intergovernmental agreement between the City and the URA was implemented in 1992 for the purpose of transferring funds to the City to pay administrative costs. This budget reflects the addition of a .5 FTE position, Economic Development Assistant, who will work with and assist the Economic Revitalization Administrator in urban renewal and revitalization efforts.

Hotel/Motel Fund: These funds are used to pay for tourism and cultural facilities support as well as parks maintenance. The transient tax revenue projected for FYE2012 remains approximately the same as the revenue projections for FYE2011, \$466,000. The budgeted disbursement to the Visitors and Convention Bureau is based on the annual projection of which 2/7th (29%) or \$135,000 of this year's revenue funds. As the total expenditures for these activities exceed revenue projects, the budget reflects a transfer of \$157,647 from the General Fund to the Hotel /Motel Fund in order to balance the fund.

Wastewater Fund: The Wastewater Fund is able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes a 6.5% rate increase. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. The City's facilities improvement plan estimates state mandated improvements over the next 20 years at a cost of \$72 million (today's dollars).

System Development Charges Fund: The City has several funds established to receive and expend System Development

Charges for wastewater, stormwater and transportation systems. These funds may only be used for constructing new infrastructure and increasing capacity, not for maintenance and repairs. This budget reflects a continuation of the moratorium on System Development Charges. Funds may be spent this fiscal, but no new revenues are expected.

Building Codes Fund: Building activity increased some for FYE2012 due mainly to a few large commercial projects. As a result, FYE2012 actual revenues exceeded budgeted revenues and I expect revenues to exceed expenditures at the close of FYE2012. Thus, the Carryover for this budget is up significantly over last year. However, overall building activity will likely remain slow this year, no large projects are currently expected. This budget reflects a conservative outlook with regard to building activity.

Fire Station Reserve Fund: This budget reflects the elimination (abolish/closing) of the Fire Station Reserve Fund 27. The remaining fund balance from FYE2012, \$129,375 will be transferred into General Obligation Bond Redemption Fund, through the General Fund. These funds will remain in the General Obligation Bond Redemption Fund and accruing interest until after June 1, 2019, when it can be applied the Fire General Obligation Bond. The elimination of this fund is being done to comply with generally accepted accounting principles (GASB 54) and on the advice of our auditors.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending that the Budget Committee continue funding this program. The committee recommended last year the transferring of \$99,207 (2.5% of the General Fund beginning balance) into this fund. Currently the fund has approximately \$293,825. I recommend that the committee support my decision to transfer an additional \$99,207 this year.

Urban Renewal: In May 1998 the City Council selected “Option 1” as the method to be used in collecting urban renewal property taxes [ORS 457.435(2) (a)]. Accordingly, each year the Budget Committee and City Council must decide during their annual budget meetings whether an “Option 1 Special Levy” should be certified for collection.

The Coos Bay Urban Renewal Agency Budget reflects the imposition of 0% of the Special Levy. If selected, this option may be used to further Urban Renewal priorities such as streets infrastructure, Downtown parking circulation, and the Hollering Place project.

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

Respectfully submitted,



Rodger E. Craddock
City Manager and Budget Officer April 6, 2012

**City of Coos Bay 2012-2013 Budget
Property Tax Levy Summary**

	Actual 2009-10	Actual 2010-11	Budget Adopted 2011-12	Actual 2011-12	Budget Proposed 2012-13	Budget Adopted 2012-13
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	812,992,758	833,660,500	854,502,000	849,998,409	869,123,373	869,123,373
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,174,130	5,305,666	5,438,307	5,409,645	5,531,362	5,531,362
Actual and Estimated Tax Rate (/1000) **						
Line 18 General Fund - Certified	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>
Line 13 Assessed Value	911,287,095	933,694,862	954,961,084	954,221,863	975,691,855	975,691,855
Line 12 G.O. Bonds Tax Imposed - Certified	449,945	537,760	545,666	545,666	542,556	542,556
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.4937</u>	<u>0.6450</u>	<u>0.5718</u>	<u>0.5718</u>	<u>0.5561</u>	<u>0.5561</u>
TOTAL PROPERTY TAX IMPOSED	<u>5,624,075</u>	<u>5,843,426</u>	<u>5,983,973</u>	<u>5,955,311</u>	<u>6,073,918</u>	<u>6,073,918</u>
Total City Tax Rate Per Thousand (before reduction)	<u>6.8580</u>	<u>7.0093</u>	<u>6.9361</u>	<u>6.9361</u>	<u>6.9204</u>	<u>6.9204</u>

**City of Coos Bay 2012-2013 Budget
General Fund Tax Levy Computations**

	Actual 2009-10	Actual 2010-11	Budget Adopted 2011-12	Budget Proposed 2012-13	Budget Adopted 2012-13
Fund Balance	3,619,658	3,853,241	0	0	0
Carryover	0	0	3,237,500	3,051,303	3,051,303
Current Property Taxes	4,724,016	4,853,635	4,894,475	4,978,226	4,978,226
Delinquent Taxes	277,013	348,383	275,000	280,000	280,000
Non Property Tax Revenues	2,621,383	2,771,867	2,740,284	2,868,147	2,868,147
Du Jour Repayment	500,042	2,295,000	1,557,664	736,028	736,028
Coos Bay North Bend Water Board	0	354,502	3,600,000	3,600,000	3,600,000
Transfers	0	164,575	738,500	729,375	729,375
Total	11,742,112	14,641,203	17,043,423	16,243,079	16,243,079
	Budget 2009-10	Budget 2010-11	Budget Adopted 2011-12	Budget Proposed 2012-13	Budget Adopted 2012-13
Property Tax Revenue Within Statutory Limits	5,174,130	5,305,666	5,438,307	5,531,362	5,531,362
Uncollectible (10%)	(517,413)	(530,567)	(543,831)	(553,136)	(553,136)
Taxes Necessary to Balance (Current Budget)	4,656,717	4,775,099	4,894,476	4,978,226	4,978,226
Taxes Current Actual more (less) than Budget	67,299	78,536	0	0	0

**City of Coos Bay 2012-2013 Budget
General Obligation Bonds Tax Levy Computations**

	Actual 2009-10	Actual 2010-11	Budget Adopted 2011-12	Budget Proposed 2012-13	Budget Adopted 2012-13
Beginning Fund Balance (July)	107,794	62,260	90,000	105,916	105,916
Property Tax Revenues	410,715	492,025	491,100	488,300	488,300
Non Property Tax Revenues	1,738	1,536	0	0	0
Delinquent Taxes	32,963	38,695	0	0	0
Transfers	0	0	101,000	129,375	129,375
Total Revenues	553,210	594,516	682,100	723,591	723,591
Total Bonded Debt	490,950	488,600	491,100	488,300	488,300
Uncollectible	49,095	49,160	40,100	40,100	40,100
Taxes Necessary to Balance Budget	540,045	537,760	531,200	528,400	528,400
Tax Levy (imposed)	449,945	537,760	545,666	542,556	542,556
Less Uncollectible (10%)	44,995	53,776	54,567	54,256	54,256
Taxes Necessary to Balance Budget (anticipated)	494,940	483,984	491,099	488,300	488,300
Total Revenues less Bonded Debt equals Carryover	62,260	105,916	191,000	235,291	235,291

**City of Coos Bay 2012-2013 Budget
Transfers**

	Transfers In	Transfers Out

GENERAL FUND		
to Hotel/Motel Tax Fund	0	148,503
to Revenue Bond Fund	0	66,000
to Rainy Day Fund		99,207
to State Gas Fund	0	188,972
to Major Capital Fund	0	600,000
from Fire Station Reserve Fund	129,375	129,375
STATE GAS TAX FUND		
to Bike/Pedestrian Path Fund	0	8,000
from General Fund	188,972	0
WASTEWATER FUND		
to Wastewater Improvement Fund	0	1,959,871
to Insurance Reserve Fund	0	20,000
to Technology Reserve Fund	0	6,500
to Revenue Bond Fund	0	520,000
HOTEL/MOTEL TAX FUND		
from General Fund	148,503	0
BUILDING CODES FUND		
to Technology Fund	0	5,300
GENERAL OBLIGATION REDEMPTION BOND BOND		
from General Fund	129,375	0
BICYCLE/PEDESTRIAN PATH FUND		
from State Gas Tax Fund	8,000	0
INSURANCE RESERVE FUND		
from Wastewater Fund	20,000	0
REVENUE BOND FUND		
from General Fund	66,000	0
from Wastewater Improvement Fund	1,040,000	0

**City of Coos Bay 2012-2013 Budget
Transfers (Continued)**

	Transfers In	Transfers Out
<u>from Wastewater Fund</u>	<u>520,000</u>	<u>0</u>
FIRE STATION RESERVE FUND		
<u>to General Fund</u>	<u>0</u>	<u>129,375</u>
FIRE PUBLIC SAFETY FUND		
<u>from General Fund</u>	<u>600,000</u>	<u>0</u>
WASTEWATER IMPROVEMENT FUND		
<u>from Wastewater Fund</u>	<u>1,959,871</u>	<u>0</u>
<u>to Revenue Bond Fund</u>	<u>0</u>	<u>1,040,000</u>
MAJOR CAPITAL RESERVE FUND		
<u>to Technology Reserve Fund</u>	<u>0</u>	<u>75,000</u>
<u>from General Fund</u>	<u>600,000</u>	<u>0</u>
TECHNOLOGY RESERVE FUND		
<u>from Wastewater Fund</u>	<u>6,500</u>	<u>0</u>
<u>from Major Capital Fund</u>	<u>75,000</u>	<u>0</u>
<u>from Building Codes Fund</u>	<u>5,300</u>	<u>0</u>
<u>to County-wide CAD Reserve Fund</u>	<u>0</u>	<u>4,585</u>
COUNTY-WIDE CAD CORE RESERVE FUND		
<u>from Technology Reserve Fund</u>	<u>4,585</u>	<u>0</u>
RAINY DAY FUND		
<u>from General Fund</u>	<u>99,207</u>	<u>0</u>
TOTAL TRANSFERS IN & OUT	<u>5,000,688</u>	<u>5,000,688</u>

**City of Coos Bay 2012-2013 Budget
Summary of Resources**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
OPERATING RESOURCES						
11,742,112	14,641,203	17,043,423	General Fund	16,243,079	16,243,079	16,243,079
903,079	999,683	1,095,000	State Gas Tax Fund	1,078,122	1,078,122	1,078,122
5,916,911	6,588,881	5,660,100	Wastewater Fund	6,416,635	6,416,635	6,416,635
90,980	47,785	0	Special Public Safety Fund (abolished FYE11)	0	0	0
0	110,336	0	Police Public Safety Fund (abolish FYE12, GASB 54)	0	0	0
0	75,615	0	Fire Public Safety Fund (abolish FYE12, GASB 54)	0	0	0
643,816	707,820	660,796	Hotel/Motel Tax Fund	668,323	668,323	668,323
1,535,782	1,546,043	1,345,614	Library Fund	1,365,151	1,365,151	1,365,151
603,589	646,260	633,845	Building Codes Fund	774,550	774,550	774,550
261,490	252,406	202,477	9-1-1 Tax Fund	243,507	243,507	243,507
<u>21,697,759</u>	<u>25,616,032</u>	<u>26,641,255</u>	TOTAL OPERATING RESOURCES	<u>26,789,367</u>	<u>26,789,367</u>	<u>26,789,367</u>
DEBT SERVICE RESOURCES						
553,210	594,516	682,100	General Obligation Redemption Fund	723,591	723,591	723,591
461,199	463,602	1,675,526	Revenue Bond Fund	3,025,437	3,025,437	3,025,437
<u>1,014,409</u>	<u>1,058,118</u>	<u>2,357,626</u>	TOTAL DEBT SERVICE RESOURCES	<u>3,749,028</u>	<u>3,749,028</u>	<u>3,749,028</u>
CAPITAL IMPROVEMENT RESOURCES						
118,017	141,444	144,376	Special Improvement Fund	152,364	152,364	152,364
119,871	246,040	363,855	Street Improvement Fund	176,274	176,274	176,274
72,704	154,511	363,000	Parks Improvement Fund	336,949	586,949	586,949
29,100	110,080	37,250	Bicycle/Pedestrian Path Construction Fund	22,377	22,377	22,377
102,887	86,130	850	Transportation SDC Fund	14,414	14,414	14,414
240,073	241,665	243,800	Wastewater SDC Fund	242,390	242,390	242,390
18,488	18,611	22,253	Stormwater SDC Fund	18,723	18,723	18,723
0	2,991,248	6,186,916	Wastewater Improvement Fund	11,763,984	11,763,984	11,763,984
<u>701,140</u>	<u>3,989,729</u>	<u>7,362,300</u>	TOTAL CAPITAL IMPROV. RESOURCES	<u>12,727,475</u>	<u>12,977,475</u>	<u>12,977,475</u>

Summary of Resources (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
RESERVE FUNDS RESOURCES						
255,149	276,914	296,928	Insurance Reserve Fund	297,745	297,745	297,745
66,898	64,298	0	Building Codes Reserve Fund (abolish FYE11, GASB 54)	0	0	0
1,936,446	949,381	0	Wastewater Equipment Reserve Fund (abolished FYE11)	0	0	0
5,088,831	355,994	146,000	Fire Station Reserve Fund (abolish FYE12, GASB 54)	129,375	129,375	129,375
511,140	1,178,895	3,069,554	Major Capital Reserve Fund	1,790,759	1,790,759	1,790,759
5,032,121	4,976,686	4,985,610	Jurisdictional Exchange Reserve Fund	4,940,457	4,940,457	4,940,457
191,868	248,865	187,438	Technology Reserve Fund	222,900	222,900	222,900
48,100	41,578	40,823	County-wide CAD Core Reserve Fund	35,886	35,886	35,886
58,148	138,825	295,000	Rainy Day Reserve Fund	393,832	393,832	393,832
13,188,701	8,231,436	9,021,353	TOTAL RESERVE FUND RESOURCES	7,810,954	7,810,954	7,810,954
36,602,009	38,895,315	45,382,534	GRAND TOTAL ALL FUNDS RESOURCES	51,076,824	51,326,824	51,326,824

**City of Coos Bay 2012-2013 Budget
Summary of Expenditures**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
OPERATING EXPENDITURES						
11,742,112	14,641,203	17,043,423	General Fund	16,243,079	16,243,079	16,243,079
903,079	999,683	1,095,000	State Gas Tax Fund	1,078,122	1,078,122	1,078,122
5,916,911	6,588,881	5,660,100	Wastewater Fund	6,416,635	6,416,635	6,416,635
90,980	47,785	0	Special Public Safety Fund (abolish FYE11)	0	0	0
0	110,336	0	Special Police Fund (abolished FYE12)	0	0	0
0	75,615	0	Special Fire Fund (abolished FYE12)	0	0	0
643,816	707,820	660,796	Hotel/Motel Tax Fund	668,323	668,323	668,323
1,535,782	1,546,043	1,345,614	Library Fund	1,365,151	1,365,151	1,365,151
603,589	646,260	633,845	Building Codes Fund	774,550	774,550	774,550
261,490	252,406	202,477	9-1-1 Tax Fund	243,507	243,507	243,507
<u>21,697,759</u>	<u>25,616,032</u>	<u>26,641,255</u>	TOTAL OPERATING EXPENDITURES	<u>26,789,367</u>	<u>26,789,367</u>	<u>26,789,367</u>
DEBT SERVICE EXPENDITURES						
553,210	594,516	682,100	General Obligation Redemption Fund	723,591	723,591	723,591
461,199	463,602	1,675,526	Revenue Bond Fund	3,025,437	3,025,437	3,025,437
<u>1,014,409</u>	<u>1,058,118</u>	<u>2,357,626</u>	TOTAL DEBT SERVICE EXPENDITURES	<u>3,749,028</u>	<u>3,749,028</u>	<u>3,749,028</u>
CAPITAL IMPROVEMENT EXPENDITURES						
118,017	141,444	144,376	Special Improvement Fund	152,364	152,364	152,364
119,871	246,040	363,855	Street Improvement Fund	176,274	176,274	176,274
72,704	154,511	363,000	Parks Improvement Fund	336,949	586,949	586,949
29,100	110,080	37,250	Bicycle/Pedestrian Path Construction Fund	22,377	22,377	22,377
102,887	86,130	850	Transportation SDC Fund	14,414	14,414	14,414
240,073	241,665	243,800	Wastewater SDC Fund	242,390	242,390	242,390
18,488	18,611	22,253	Stormwater SDC Fund	18,723	18,723	18,723
0	2,991,248	6,186,916	Wastewater Improvement Fund	11,763,984	11,763,984	11,763,984
<u>701,140</u>	<u>3,989,729</u>	<u>7,362,300</u>	TOTAL CAPITAL IMPROV. EXPENDITURES	<u>12,727,475</u>	<u>12,977,475</u>	<u>12,977,475</u>

Summary of Expenditures (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
RESERVE FUNDS EXPENDITURES						
255,149	276,914	296,928	Insurance Reserve Fund	297,745	297,745	297,745
66,898	64,298	0	Building Codes Reserve Fund (abolish FYE12 GASB 54)	0	0	0
1,936,446	949,381	0	Wastewater Equipment Reserve Fund (abolished FYE11)	0	0	0
5,088,831	355,994	146,000	Fire Station Reserve Fund (abolish FYE13 GASB 54)	129,375	129,375	129,375
511,140	1,178,895	3,069,554	Major Capital Reserve Fund	1,790,759	1,790,759	1,790,759
5,032,121	4,976,686	4,985,610	Jurisdictional Exchange Reserve Fund	4,940,457	4,940,457	4,940,457
191,868	248,865	187,438	Technology Reserve Fund	222,900	222,900	222,900
48,100	41,578	40,823	County-wide CAD Core Reserve Fund	35,886	35,886	35,886
58,148	138,825	295,000	Rainy Day Reserve Fund	393,832	393,832	393,832
<u>13,188,701</u>	<u>8,231,436</u>	<u>9,021,353</u>	TOTAL RESERVE FUND EXPENDITURES	<u>7,810,954</u>	<u>7,810,954</u>	<u>7,810,954</u>
<u>36,602,009</u>	<u>38,895,315</u>	<u>45,382,534</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>51,076,824</u>	<u>51,326,824</u>	<u>51,326,824</u>

**City of Coos Bay 2012-2013 Budget
Summary of General Fund Resources**

<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Council Adopted 2011-12</u>		<u>Budget Proposed 2012-13</u>	<u>Committee Approved 2012-13</u>	<u>Council Adopted 2012-13</u>
3,619,658	3,853,241	0	Fund Balance	0	0	0
0	0	3,237,500	Carryover	3,051,303	3,051,303	3,051,303
5,001,029	5,202,018	5,169,475	Property Taxes (Includes Delinquent)	5,258,226	5,258,226	5,258,226
1,414,728	1,513,892	1,430,000	Franchise Taxes	1,538,000	1,538,000	1,538,000
118,981	106,014	130,000	Licenses & Permits	125,078	125,078	125,078
535,810	582,441	614,200	Fines, Grants & State Revenues	569,966	569,966	569,966
91,020	102,581	97,500	Use of Money & Property	106,500	106,500	106,500
411,575	411,142	457,864	Services and Repayments	513,283	513,283	513,283
49,269	55,797	10,720	Other Revenue	15,320	15,320	15,320
500,042	2,295,000	1,557,664	Du Jour Financing Repayment	736,028	736,028	736,028
0	354,502	3,600,000	CBNBWB Water Project IFA 2010 Loan	3,600,000	3,600,000	3,600,000
<u>0</u>	<u>164,575</u>	<u>738,500</u>	Transfers In	<u>729,375</u>	<u>729,375</u>	<u>729,375</u>
<u>11,742,112</u>	<u>14,641,203</u>	<u>17,043,423</u>	TOTAL GENERAL FUND RESOURCES	<u>16,243,079</u>	<u>16,243,079</u>	<u>16,243,079</u>

General Fund Resources (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
FINES, GRANTS & STATE REVENUES							
84,520	77,358	90,000	340	0100	82,000	82,000	82,000
6,080	3,171	7,000	340	0200	3,000	3,000	3,000
21,500	19,384	11,500	340	0301	11,500	11,500	11,500
13,030	62,990	20,000	340	0303	20,000	20,000	20,000
16,000	16,000	16,000	340	0305	16,000	16,000	16,000
15,380	0	0	340	0313	0	0	0
0	1,260	0	340	0316	0	0	0
0	23,652	0	340	0317	0	0	0
47,500	30,000	1,000	340	0320	16,000	16,000	16,000
0	5,000	0	340	0321	0	0	0
0	0	22,000	340	0322	10,000	10,000	10,000
0	2,320	36,500	340	0323	17,000	17,000	17,000
0	0	40,000	340	0324	20,000	20,000	20,000
0	495	2,000	340	0325	3,000	3,000	3,000
24,392	24,919	21,000	340	0400	22,039	22,039	22,039
188,089	193,618	210,000	340	0500	208,727	208,727	208,727
1,200	1,200	1,200	340	0600	1,200	1,200	1,200
115,119	118,074	120,000	340	0700	120,000	120,000	120,000
3,000	3,000	3,000	340	0800	3,000	3,000	3,000
0	0	12,000	340	0900	15,000	15,000	15,000
0	0	1,000	340	1000	1,500	1,500	1,500
<u>535,810</u>	<u>582,441</u>	<u>614,200</u>			<u>569,966</u>	<u>569,966</u>	<u>569,966</u>
USE OF MONEY AND PROPERTY							
29,395	25,311	30,000	350	0100	27,500	27,500	27,500
35,515	42,888	37,500	350	0700	45,000	45,000	45,000
26,110	34,382	30,000	350	1200	34,000	34,000	34,000
<u>91,020</u>	<u>102,581</u>	<u>97,500</u>			<u>106,500</u>	<u>106,500</u>	<u>106,500</u>

General Fund Resources (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
SERVICES AND REPAYMENTS							
6,698	6,301	5,000	360	0100	5,000	5,000	5,000
13,770	15,480	15,000	360	0200	15,000	15,000	15,000
1,460	2,922	1,000	360	0300	1,000	1,000	1,000
9	0	0	360	0400	0	0	0
0	285	300	360	0500	50	50	50
0	1,200	18,000	360	0550	18,000	18,000	18,000
35,887	36,758	37,677	360	0600	38,431	38,431	38,431
35,075	36,622	37,536	360	0700	38,287	38,287	38,287
70,987	73,966	75,816	360	0900	77,332	77,332	77,332
15	0	0	360	1000	0	0	0
7,855	2,309	5,000	360	1100	1,000	1,000	1,000
1,067	318	1,000	360	1300	1,000	1,000	1,000
228,752	234,981	261,535	360	2000	318,183	318,183	318,183
10,000	0	0	370	0300	0	0	0
<u>411,575</u>	<u>411,142</u>	<u>457,864</u>			<u>513,283</u>	<u>513,283</u>	<u>513,283</u>
OTHER REVENUE							
40,675	41,661	10,000	380	0100	10,000	10,000	10,000
31	(1)	20	380	0200	20	20	20
4,387	2,227	0	380	0300	5,000	5,000	5,000
386	204	200	380	0400	200	200	200
678	0	500	380	0600	100	100	100
3,112	11,706	0	380	0900	0	0	0
<u>49,269</u>	<u>55,797</u>	<u>10,720</u>			<u>15,320</u>	<u>15,320</u>	<u>15,320</u>
TRANSFERS IN							
0	47,785	0	390	0400	0	0	0
0	43,911	37,500	390	0800	0	0	0
0	0	101,000	390	0900	129,375	129,375	129,375
0	13,881	0	390	1100	0	0	0
0	58,998	0	390	1200	0	0	0
0	0	600,000	390	1400	600,000	600,000	600,000
<u>0</u>	<u>164,575</u>	<u>738,500</u>			<u>729,375</u>	<u>729,375</u>	<u>729,375</u>
OTHER FINANCING SOURCES							
500,042	2,295,000	1,557,664	390	0600	736,028	736,028	736,028
0	354,502	3,600,000	390	0700	3,600,000	3,600,000	3,600,000
<u>500,042</u>	<u>2,649,502</u>	<u>5,157,664</u>			<u>4,336,028</u>	<u>4,336,028</u>	<u>4,336,028</u>
<u>11,742,112</u>	<u>14,641,203</u>	<u>17,043,423</u>			<u>16,243,079</u>	<u>16,243,079</u>	<u>16,243,079</u>
TOTAL GENERAL FUND RESOURCES					<u>16,243,079</u>	<u>16,243,079</u>	<u>16,243,079</u>

**City of Coos Bay 2012-2013 Budget
General Fund Expenditures by Department & Division**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Department		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
General Government							
83,511	75,722	95,500	100	City Council	94,400	94,400	94,400
442,924	387,986	413,833	120/121	City Manager/URA Administration	472,620	472,620	472,620
188,359	228,496	256,916	130	Finance	246,569	246,569	246,569
42,775	44,138	59,822	140	City Attorney	61,687	61,687	61,687
92,084	112,258	118,100	170	City Hall	116,750	116,750	116,750
47,810	64,240	48,000	180	Community Support	55,300	55,300	55,300
239,239	212,632	200,389	190	Non-Departmental	258,530	258,530	258,530
4,564,155	6,696,784	4,858,633	195	Other Financing Uses & Expenditures	3,595,162	3,595,162	3,595,162
<u>5,700,857</u>	<u>7,822,256</u>	<u>6,051,193</u>		Total General Government	<u>4,901,018</u>	<u>4,901,018</u>	<u>4,901,018</u>
Public Safety							
Police Department							
2,622,955	0	0	241	Operations	0	0	0
360,154	3,131,913	3,622,841	240	Operations & Administration	3,677,281	3,677,281	3,677,281
568,489	636,684	701,259	242	Communication	755,506	755,506	755,506
41,188	41,978	67,951	243	Codes Enforcement	73,476	73,476	73,476
<u>3,592,786</u>	<u>3,810,575</u>	<u>4,392,051</u>		Sub Total Police	<u>4,506,263</u>	<u>4,506,263</u>	<u>4,506,263</u>
1,928,632	2,078,443	2,223,945	261	Fire Department	2,379,872	2,379,872	2,379,872
<u>5,521,418</u>	<u>5,889,018</u>	<u>6,615,996</u>		Total Public Safety	<u>6,886,135</u>	<u>6,886,135</u>	<u>6,886,135</u>
Public Works and Development							
51,394	56,599	61,592	300	Administration	67,589	67,589	67,589
172,940	192,293	226,772	301	Planning	282,005	282,005	282,005
16,000	16,000	16,000	302	Coastal Implementation Grant	16,000	16,000	16,000
40,989	34,185	97,930	305	Engineering	68,821	68,821	68,821
230,893	276,351	373,440	306	Parks	421,011	421,011	421,011
7,618	0	0	307	OECDD Block Grant	0	0	0
4	0	500	312	Oregon Dept. Fish & Wildlife	500	500	500
0	354,502	3,600,000	313	CBNBWB Water Project IFA 2010	3,600,000	3,600,000	3,600,000
<u>519,838</u>	<u>929,930</u>	<u>4,376,234</u>		Total Public Works and Development	<u>4,455,926</u>	<u>4,455,926</u>	<u>4,455,926</u>
<u>11,742,112</u>	<u>14,641,203</u>	<u>17,043,423</u>		TOTAL GENERAL FUND	<u>16,243,079</u>	<u>16,243,079</u>	<u>16,243,079</u>

CITY COUNCIL

Program Description

The City Council is responsible for enacting city laws and formulating policy as required by the city charter. The Mayor and 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 and commissions as well as other organizations in the community.

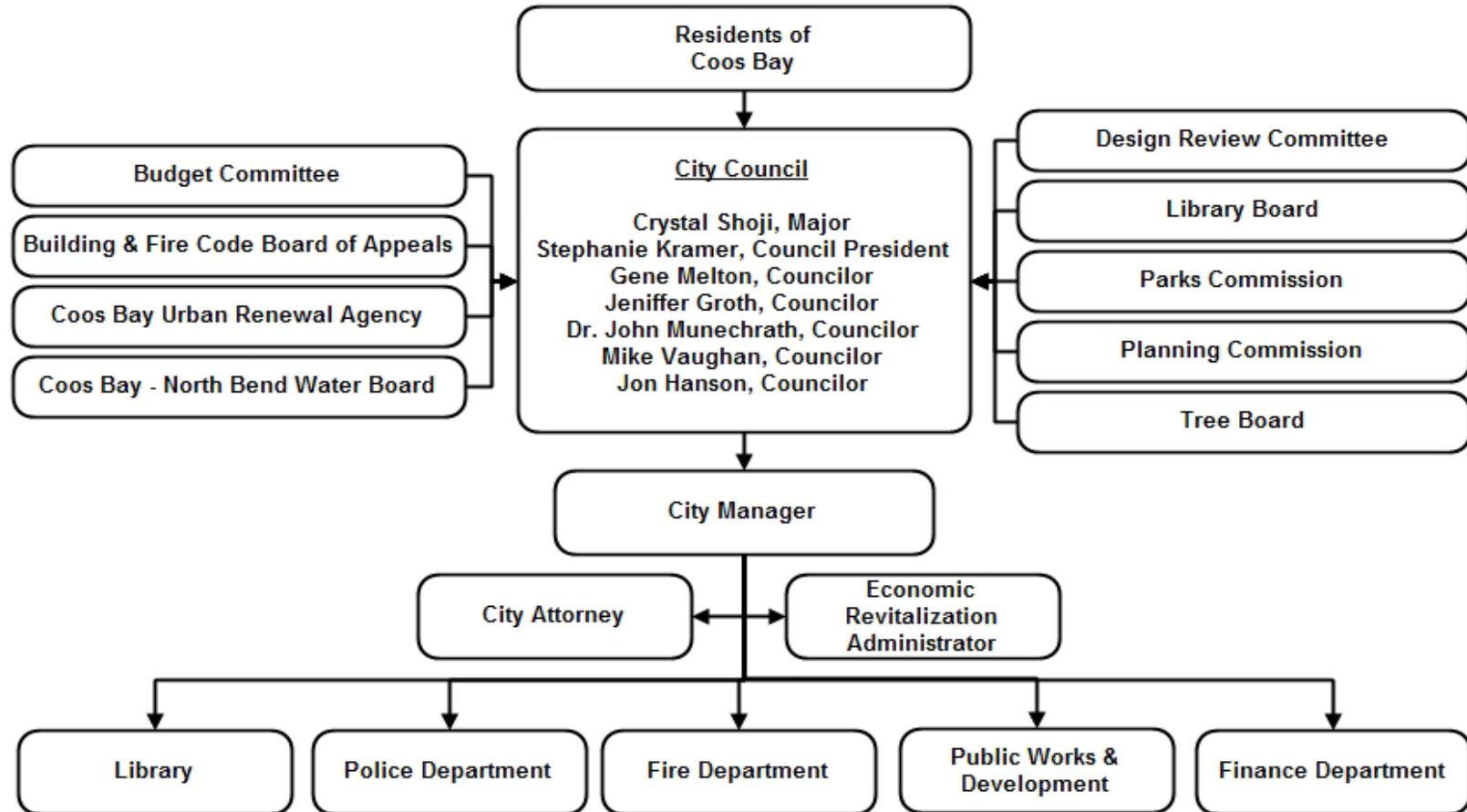
2012-13 Goals

It is the goal of the City Council to provide quality services and to create an environment that will expand economic opportunity in all forms through investment in and expansion of local businesses. This will enhance the quality of life for all local citizens and the quality of the experience of all visitors who explore the cultural and scenic resources of the Bay Area.

In addition to the broad goals of providing quality services, making sound decisions and supporting economic and cultural development, the City Council has adopted the following goals:

- **Economic Development & City Revitalization:** To promote and assist in the revitalization of the Downtown and Empire URA Districts in an effort to provide development opportunities for businesses and industry.
- **Finance:** To adopt and maintain a sustainable budget that reflects City priorities and realizes current economic conditions.
- **City Policies & Procedures:** To review and evaluate the City Charter, ordinances, and policies to provide for the current and future needs of the citizens.
- **Citizen Education & Involvement:** Educate, cultivate, and encourage public participation in City government.
- **Infrastructure and Services:** To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.

City Council Organizational Chart



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
MATERIALS AND SERVICES							
12,369	3,859	6,000	520	2001 Meetings, Travel & Memberships	6,000	6,000	6,000
12,968	13,222	20,000	520	2002 Dues - LOC, OCZMA, OR MAYORS, LGPI, etc.	20,000	20,000	20,000
7,082	5,900	6,000	520	2105 Advertising	6,000	6,000	6,000
20	750	0	520	2106 Recruitment Expenses	0	0	0
0	5,109	7,000	520	2109 Labor Negotiations	2,000	2,000	2,000
28,839	26,288	28,000	520	2113 Audit Fees	33,000	33,000	33,000
2,218	2,088	2,600	520	2122 Duplicating	2,000	2,000	2,000
344	233	2,500	520	2205 Office Supplies	2,000	2,000	2,000
316	302	400	520	2206 Postage	400	400	400
6,672	7,915	10,500	520	2421 Employee/Volunteer Recognition	10,500	10,500	10,500
11,603	10,056	10,000	520	2422 Economic Development	10,000	10,000	10,000
1,080	0	2,500	520	2423 Government Channel	2,500	2,500	2,500
<u>83,511</u>	<u>75,722</u>	<u>95,500</u>		Total Materials and Services	<u>94,400</u>	<u>94,400</u>	<u>94,400</u>
83,511	75,722	95,500		TOTAL CITY COUNCIL	94,400	94,400	94,400

CITY MANAGER'S OFFICE

Department Description

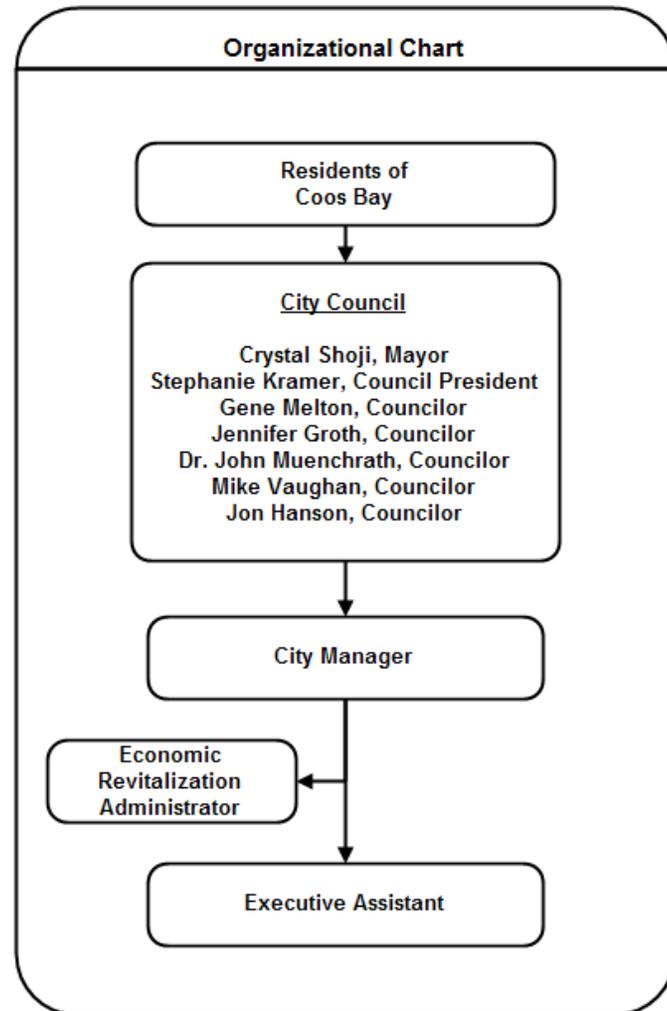
The City Manager's Office provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The department is also responsible for personnel administration, managing the annual budget,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

2012-13 Goals

- Work with the City Council and City staff to implement Council goals.
- Continue to improve the City's relationship with Community and Business groups.
- Continue to improve dissemination of information to staff and citizens on the City's mission and services.
- Continue reevaluating local revenue sources and provide options to the council.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 50% of the City Manager's and 60.6% of the Executive Assistant's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
143,149	86,311	91,980	510	1001	94,721	94,721	94,721
0	4,800	4,800	510	1001	4,800	4,800	4,800
0	0	0	510	1002	0	0	0
13,175	14,764	18,536	510	1003	19,074	19,074	19,074
7,477	6,584	7,220	510	1004	7,431	7,431	7,431
14,530	18,179	14,629	510	1005	12,646	12,646	12,646
0	0	277	510	1006	277	277	277
702	49	306	510	1007	338	338	338
<u>179,033</u>	<u>130,687</u>	<u>137,748</u>		Total PERSONNEL SERVICES	<u>139,287</u>	<u>139,287</u>	<u>139,287</u>
MATERIALS AND SERVICES							
8,959	6,959	6,000	520	2001	7,000	7,000	7,000
0	1,647	4,500	520	2005	4,500	4,500	4,500
84	25	400	520	2102	250	250	250
6,339	0	0	520	2108	0	0	0
1,396	1,768	1,600	520	2122	1,400	1,400	1,400
332	0	0	520	2123	0	0	0
1,791	1,873	1,750	520	2205	1,750	1,750	1,750
152	170	300	520	2206	250	250	250
1,713	0	0	520	2208	0	0	0
<u>20,766</u>	<u>12,442</u>	<u>14,550</u>		Total Materials and Services	<u>15,150</u>	<u>15,150</u>	<u>15,150</u>
<u>199,799</u>	<u>143,129</u>	<u>152,298</u>		TOTAL CITY MANAGER	<u>154,437</u>	<u>154,437</u>	<u>154,437</u>

URBAN RENEWAL ADMINISTRATION DEPARTMENT

Program Description

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

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

Administrative Services Provided

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

2012/2013 Goals

- Promote and assist in the revitalization of the Downtown and Empire Urban Renewal Districts in an effort to provide developmental opportunities for businesses and industry.
- Coordinate with our economic development partners in an effort to attract, retain, and promote expansion of local business opportunities.
- Continue funding and promotion of for the façade improvement and business grant programs.
- Review and prioritize improvement and development projects list.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 10% of the City Manager's, 100% of the Economic Revitalization Administrator, 100% of the Economic Development Assistant's, 10% of the Executive Assistant's, 10% Finance Director's, 5% of the Deputy Finance Director's, 5% of the Finance Assistant's, 5% of the Accounting Technician's, 5% of the Intermediate Accountant's, 10% of the City Attorney's, 10% of the PW Director's, 5% Planning Administrator's, 5% of the PW Contract Administrative Specialist's, 10% of the Building Code Administrator's, 5% of the Engineering Services Coordinator's, 15% of the PW Operations Administrator's and 2.5% of the three (2.5 FTE) Planning / Code Specialist's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
157,584	154,431	162,212	510	1001 Salaries	188,601	188,601	188,601
19	1	345	510	1002 Overtime	297	297	297
22,822	23,550	30,777	510	1003 P.E.R.S.	35,904	35,904	35,904
11,461	11,465	12,472	510	1004 Social Security	14,614	14,614	14,614
29,140	30,046	26,046	510	1005 Employee Insurance	33,473	33,473	33,473
66	645	2,496	510	1006 Unemployment	4,799	4,799	4,799
595	367	612	510	1007 Workers' Compensation	3,402	3,402	3,402
<u>221,687</u>	<u>220,505</u>	<u>234,960</u>		Total PERSONNEL SERVICES	<u>281,090</u>	<u>281,090</u>	<u>281,090</u>
MATERIALS AND SERVICES							
2,731	3,012	3,345	520	2001 Meetings, Travel & Memberships	3,500	3,500	3,500
750	0	0	520	2002 Dues, Memberships	0	0	0
937	1,586	500	520	2003 Publications	500	500	500
114	42	100	520	2102 Telephone	50	50	50
2,733	4,179	0	520	2108 Contractual	0	0	0
4,707	6,522	5,000	520	2113 Audit	5,000	5,000	5,000
6,787	7,000	14,240	520	2120 Insurance	20,343	20,343	20,343
874	1,094	990	520	2122 Duplicating	1,000	1,000	1,000
53	0	250	520	2123 Printing	300	300	300
1,083	779	700	520	2205 Office Supplies	700	700	700
87	138	750	520	2206 Postage	200	200	200
401	0	0	520	2208 Miscellaneous	0	0	0
181	0	200	520	2209 Document Recording	200	200	200
0	0	500	520	2216 Small Equipment	500	500	500
0	0	0	520	2235 Office Furniture	4,800	4,800	4,800
<u>21,438</u>	<u>24,352</u>	<u>26,575</u>		Total Materials and Services	<u>37,093</u>	<u>37,093</u>	<u>37,093</u>
<u>243,125</u>	<u>244,857</u>	<u>261,535</u>		TOTAL URBAN RENEWAL ADMIN	<u>318,183</u>	<u>318,183</u>	<u>318,183</u>
<u>442,924</u>	<u>387,986</u>	<u>413,833</u>		TOTAL ALL URA & CITY MANAGER	<u>472,620</u>	<u>472,620</u>	<u>472,620</u>

FINANCE DEPARTMENT

Program Description

The Finance Department provides financial, recorder, risk management, and personnel support services for the entire City organization. These activities are guided by State and Federal statutes, generally accepted accounting principles, and local 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 leave benefits, health insurance, workers' compensation, compliance with labor contract provisions and ongoing labor relations support.

Support is provided to all of the City departments for reporting aspects of revenues, expenditures, and grant management. The Finance Department works closely with the Public Works and Development Department to track capital projects, improvement districts, engineering and architectural contracts, management plans, development of Requests of Proposals and Qualifications, and various special projects.

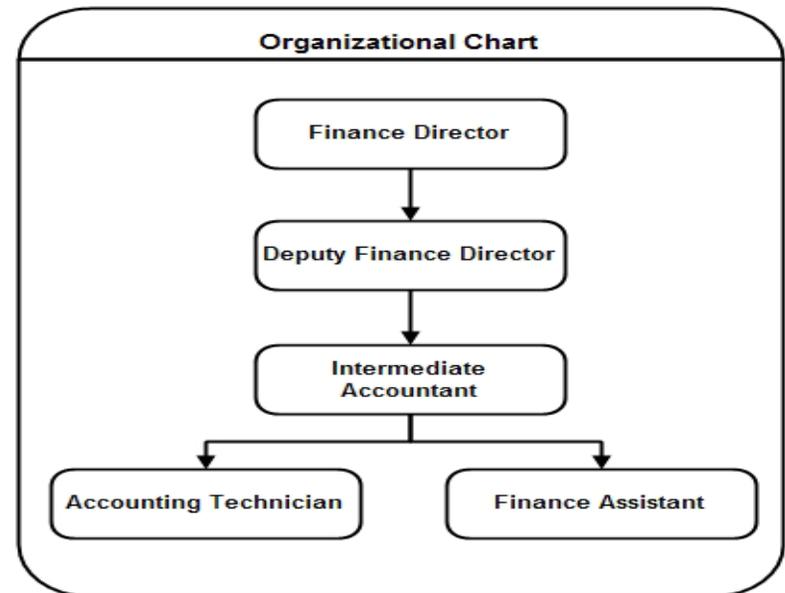
City Goal: Finance

- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.

- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 27.4% of the Executive Assistant's, 45% of the Finance Director's, 12% of the Deputy Finance Director's, 55% of the Finance Assistance's, 40% of the Accounting Tech's and 40% of the Intermediate Accountant's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Finance Department 130**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.			Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES								
106,795	133,203	127,047	510	1001	Salaries	126,657	126,657	126,657
68	13	1,251	510	1002	Overtime	1,304	1,304	1,304
16,973	19,528	24,176	510	1003	P.E.R.S.	25,133	25,133	25,133
8,132	9,617	9,815	510	1004	Social Security	9,793	9,793	9,793
21,574	24,999	23,107	510	1005	Employee Insurance	26,376	26,376	26,376
1,003	0	10,474	510	1006	Unemployment	12,301	12,301	12,301
260	172	346	510	1007	Workers' Compensation	405	405	405
<u>154,805</u>	<u>187,532</u>	<u>196,216</u>			Total PERSONNEL SERVICES	<u>201,969</u>	<u>201,969</u>	<u>201,969</u>
MATERIALS AND SERVICES								
1,439	2,996	3,000	520	2001	Meetings, Travel & Memberships	3,000	3,000	3,000
4,571	5,309	5,500	520	2005	Training	5,500	5,500	5,500
200	112	500	520	2102	Telephone	100	100	100
19,356	25,389	43,000	520	2108	Contractual	27,000	27,000	27,000
600	336	1,000	520	2122	Duplicating	1,000	1,000	1,000
1,387	801	2,200	520	2123	Printing	2,200	2,200	2,200
1,973	1,696	1,000	520	2205	Office Supplies	1,000	1,000	1,000
2,138	1,959	2,500	520	2206	Postage	2,700	2,700	2,700
331	0	0	520	2208	Miscellaneous	0	0	0
28	25	500	520	2209	Document Recording	500	500	500
101	0	0	520	2216	Small Equipment	0	0	0
1,430	1,865	1,500	520	2224	Data Processing Supplies	1,600	1,600	1,600
0	476	0	520	2303	Equipment Repairs	0	0	0
<u>33,554</u>	<u>40,964</u>	<u>60,700</u>			Total Materials and Services	<u>44,600</u>	<u>44,600</u>	<u>44,600</u>
<u>188,359</u>	<u>228,496</u>	<u>256,916</u>			TOTAL FINANCE DEPARTMENT	<u>246,569</u>	<u>246,569</u>	<u>246,569</u>

CITY ATTORNEY

Program Description

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

The City Attorney maintains office hours at city hall on Tuesday afternoons. The City attorney's hours are budgeted for 15 hours per week. The City Attorney has a key role in labor relations issues. The special counsel line exists to be used if needed to pay for extra hours worked on special, unforeseen matters requiring the attorney's services that fall outside the 15 hours per week work, or special counsel such as bond counsel.

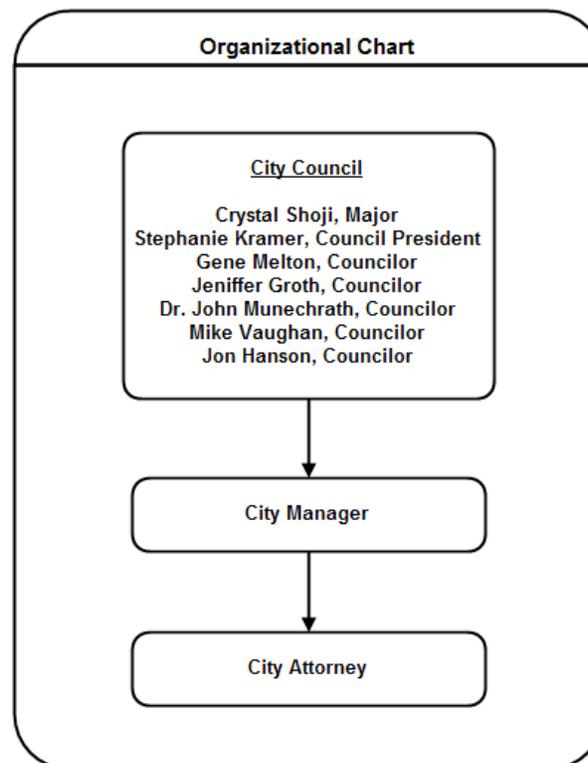
2011-12 Goals

- Assist staff with DEQ permitting process for wastewater treatment facilities.
- Continue to review and revise ordinances for compliance with changes in state law, i.e. wastewater and land development ordinances.

- Provide legal analysis and opinions to staff, City Council, and the Urban Renewal Agency on an ongoing basis.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 50% of the City Attorney's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
27,878	29,270	37,246	510	1001 Salaries	38,254	38,254	38,254
4,520	4,747	7,315	510	1003 P.E.R.S.	7,513	7,513	7,513
2,080	2,190	2,849	510	1004 Social Security	2,927	2,927	2,927
6,866	7,275	7,390	510	1005 Employee Insurance	8,202	8,202	8,202
0	0	125	510	1006 Unemployment	125	125	125
57	(46)	97	510	1007 Worker's Compensation	116	116	116
<u>41,401</u>	<u>43,436</u>	<u>55,022</u>		Total PERSONNEL SERVICES	<u>57,137</u>	<u>57,137</u>	<u>57,137</u>
MATERIALS AND SERVICES							
579	305	400	520	2001 Meetings, Travel & Memberships	600	600	600
795	250	300	520	2003 Publications	300	300	300
0	0	100	520	2102 Telephone	50	50	50
0	135	3,800	520	2114 Special Counsel	3,500	3,500	3,500
0	12	200	520	2205 Office Supplies	100	100	100
<u>1,374</u>	<u>702</u>	<u>4,800</u>		Total Materials and Services	<u>4,550</u>	<u>4,550</u>	<u>4,550</u>
<u>42,775</u>	<u>44,138</u>	<u>59,822</u>		TOTAL CITY ATTORNEY	<u>61,687</u>	<u>61,687</u>	<u>61,687</u>

CITY HALL

Program Description

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

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

The City will be expending grant and URA funds to seismically retrofit the building. As part of the project, we hope to replace floor tiles and carpeting as well as painting the exterior of the building.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
MATERIALS AND SERVICES							
39,920	49,331	44,000	520	2101	Utilities	44,000	44,000
8,097	6,435	9,000	520	2102	Telephone	4,500	4,500
22,028	27,929	29,100	520	2108	Contractual	29,000	29,000
1,632	2,476	2,500	520	2225	Janitorial Supplies	2,750	2,750
0	9,630	8,500	520	2235	Office Furniture	11,500	11,500
20,407	16,457	25,000	520	2309	Building & Grounds Maintenance	25,000	25,000
92,084	112,258	118,100	Total Materials and Services			116,750	116,750
92,084	112,258	118,100	TOTAL CITY HALL			116,750	116,750

COMMUNITY CONTRIBUTIONS

Program Description

The Community Contributions Department sets aside expenditures approved by Council to support various community groups. Over the past ten years the amount provided to community groups has averaged 32% of the total State Revenue Sharing funds received from the State of Oregon.

The highest percentage allocated to the community groups was \$64,240 in FYE 11, 54% of the total revenue received. The lowest amount allocated was \$17,500 in FYE 05, 19% of the total revenue received.

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 2012-2013 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
MATERIALS AND SERVICES							
10,000	10,000	10,000	520	2416 SWOYA Boys and Girls Club	10,000	10,000	10,000
0	10,000	0	520	2417 Bay Area Senior Activity Center	0	0	0
5,000	8,000	8,500	520	2418 T.H.E. House (Temporary Help in Emergency)	9,000	9,000	9,000
4,000	4,000	4,000	520	2419 Coos County Retired & Senior Vol. Program (RSVP)	4,000	4,000	4,000
6,000	6,000	6,000	520	2420 Coos County Area Transit Service District (CCAT)	6,000	6,000	6,000
3,360	4,264	3,076	520	2421 Women's Safety and Resource Center	3,300	3,300	3,300
1,000	3,000	1,924	520	2422 Neighbor to Neighbor Comm Dispute Resolution Ctr	3,000	3,000	3,000
4,000	0	0	520	2423 SMART (Start Making a Reader Today)	0	0	0
5,000	5,000	5,000	520	2424 Bob Belloni Ranch, Inc.	5,000	5,000	5,000
500	0	1,500	520	2425 Mental Health Association of SW OR	1,600	1,600	1,600
2,450	2,500	0	520	2426 Pregnancy Resource Center	0	0	0
3,500	4,500	5,000	520	2427 Coos Bay Public Schools Maslow Project	5,000	5,000	5,000
2,500	0	0	520	2428 Egyptian Theatre	0	0	0
500	0	0	520	2429 Bay Area First Step	500	500	500
0	0	2,000	520	2430 Southwestern Oregon Veterans Outreach (SOVO)	2,000	2,000	2,000
0	0	1,000	520	2431 Oregon Coast Community Action (CASA)	900	900	900
0	6,976	0	520	2432 Choshi Sister City Tsunami	0	0	0
0	0	0	520	2433 Star of Hope Activity Center, Inc.	5,000	5,000	5,000
<u>47,810</u>	<u>64,240</u>	<u>48,000</u>		Total Materials and Services	<u>55,300</u>	<u>55,300</u>	<u>55,300</u>
<u>47,810</u>	<u>64,240</u>	<u>48,000</u>		TOTAL CONTRIBUTIONS	<u>55,300</u>	<u>55,300</u>	<u>55,300</u>

NON DEPARTMENTAL

Program Description

The Non Departmental budget accounts for the expenditures to provide centralized services to all of the General Fund departments. The Personnel Services expenses are those of the mechanics providing vehicle maintenance service to the vehicles utilized by personnel funded through the General Fund.

The Materials and Services line items provide for the common expenses to the General Fund departments such as the internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, VISA merchant fees, banking fees, tax payments for special districts located within the city limits, appropriation authority for refunds, etc.

Separating the common expenses to all of the General Fund departments into an internal service fund provides the ability, over time, to observe cost trends to better manage and evaluate management activity. It also enhances the ability to distribute costs equitably among the various funds.

The Non Departmental department also helps staff achieve the following City Goals:

City Goal: Finance

- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Activities Aimed at Achieving Goal Priorities:

- Provide financial statements to keep the Council actively involved in monitoring fiscal health of the City.
- Maintain financial rating.
- Comply with general accepted accounting principles.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 22% of the full-time Mechanic's and 77% of the part-time (.5 FTE) Mechanic's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.			Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES								
35,376	39,704	42,018	510	1001	Salaries	44,321	44,321	44,321
0	0	2,101	510	1002	Overtime	2,217	2,217	2,217
4,650	5,127	6,446	510	1003	P.E.R.S.	6,800	6,800	6,800
2,657	2,928	3,375	510	1004	Social Security	3,562	3,562	3,562
5,990	7,311	6,176	510	1005	Employee Insurance	6,756	6,756	6,756
0	0	220	510	1006	Unemployment	221	221	221
1,212	859	1,462	510	1007	Workers' Compensation	1,670	1,670	1,670
0	29	16	510	1008	City Council Volunteer W/Compensation	16	16	16
<u>49,885</u>	<u>55,958</u>	<u>61,814</u>			Total PERSONNEL SERVICES	<u>65,563</u>	<u>65,563</u>	<u>65,563</u>
MATERIALS AND SERVICES								
31,435	16,350	12,900	520	2004	Permits, License, & Fees	12,900	12,900	12,900
4,425	17,667	20,000	520	2112	Storm/flood Damage Repairs	20,000	20,000	20,000
6,714	14,014	13,200	520	2116	Internet Costs	16,400	16,400	16,400
142,708	95,194	80,675	520	2120	Property/Liability/Auto Insurance	130,887	130,887	130,887
0	2,500	1,100	520	2121	Insurance Deductible	1,100	1,100	1,100
1,698	842	2,400	520	2122	Duplicating/Printing	2,830	2,830	2,830
1,551	1,398	2,500	520	2302	Postage/Machine Rental	1,750	1,750	1,750
0	7,092	5,000	520	2320	Library Building Maintenance	5,000	5,000	5,000
523	1,617	500	520	2412	Health & Safety (OSHA)	600	600	600
300	0	300	520	2500	Bad Debts Expense	1,500	1,500	1,500
<u>189,354</u>	<u>156,674</u>	<u>138,575</u>			Total Materials and Services	<u>192,967</u>	<u>192,967</u>	<u>192,967</u>
<u>239,239</u>	<u>212,632</u>	<u>200,389</u>			TOTAL NON-DEPARTMENTAL	<u>258,530</u>	<u>258,530</u>	<u>258,530</u>

OTHER FINANCING USES AND OTHER EXPENDITURES DEPARTMENT

Program Description

The Other Financing Uses and Other Expenditures Department is the mechanism to transfer funds from or through the General Fund to other funds. The Gas Tax Fund and Hotel/Motel Fund have required a transfer of revenue to fund the services budgeted. 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 General Obligation Redemption Fund transfer is a pass through of the remaining fund balance of the Fire Station Reserve fund; the Revenue Bond Fund transfer provides the debt service payment to the Urban Renewal Agency for the \$600,000 City Hall Seismic loan. The Major Capital Reserve Fund transfer is a pass through of the URA City Hall Seismic loan to the construction fund.

The Special Payments section provides a loan to the Jurisdictional Exchange Fund for debt service payments. The interest rate on the \$4.8 million fund balance does not provide sufficient revenue for the debt service payments.

The Debt Service section provides the accounting for the du jour financing (loan to the URA) to convert tax increment revenue into spendable construction funds. This loan is repaid within a few days.

The Contingency line item is set aside to fund Council approved, unknown expenditures of the current fiscal year. The intention is to carry as much of this amount over to the next fiscal year as possible. The Unappropriated Ending Fund

Balance cannot be appropriated during the current fiscal year pursuant to Oregon Revised Statutes and are funds set aside to fund the General Fund departments the first part of FYE 14 until the tax payments are received in November.

The activities of this department meet the generally accepted accounting principles of centralizing and accounting for risk financing activities through the General Fund.

The Non Departmental department also helps staff achieve the following City Goals:

City Goal: Finance

- Provide a sustainable level of core services, meet regulatory requirements, and contribute to a stated goal within budgetary constraints of predictable revenue.
- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Activities Aimed at Achieving Goal Priorities:

- Provide financial statements to keep the Council actively involved in monitoring fiscal health of the City.
- Long range revenue and expenditure forecasting.
- Maintain solvency, liquidity, and leverage measures.
- Develop reserve and investment policy.
- Maintain financial rating.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
TRANSFERS							
141,747	80,119	175,000	550	5000 Gas Tax Fund	188,972	188,972	188,972
11,075	151,759	127,696	550	5005 Hotel/Motel Fund	148,503	148,503	148,503
28,080	59,437	0	550	5020 Technology Reserve Fund	0	0	0
30,000	80,000	155,000	550	5022 Rainy Day Fund	99,207	99,207	99,207
0	0	101,000	550	5023 General Obligation Redemption Bond Fund	129,375	129,375	129,375
0	40,734	0	550	5025 Police Public Safety Fund	0	0	0
0	0	0	550	5026 Revenue Bond Fund CH Seismic Payment	66,000	66,000	66,000
0	22,052	0	550	5030 Fire Public Safety Fund	0	0	0
0	0	600,000	550	5035 Major Capital Reserve Fund	600,000	600,000	600,000
<u>210,902</u>	<u>434,101</u>	<u>1,158,696</u>		Total Transfers Out	<u>1,232,057</u>	<u>1,232,057</u>	<u>1,232,057</u>
SPECIAL PAYMENTS							
0	0	67,000	555	1001 Jurisdictional Exchange Special Payments FYE 14	118,098	118,098	118,098
<u>0</u>	<u>0</u>	<u>67,000</u>		Total Special Payments	<u>118,098</u>	<u>118,098</u>	<u>118,098</u>
DEBT SERVICE							
500,000	2,294,426	728,083	560	6003 URA Du Jour Financing (Loan-Empire)	380,137	380,137	380,137
0	0	829,581	560	6003 URA Du Jour Financing (Loan-Downtown)	355,834	355,834	355,834
<u>500,000</u>	<u>2,294,426</u>	<u>1,557,664</u>			<u>735,971</u>	<u>735,971</u>	<u>735,971</u>
CONTINGENCY							
0	0	192,576	560	6001 Contingency	650,000	650,000	650,000
3,853,253	3,968,257	1,882,697	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	859,036	859,036	859,036
<u>4,564,155</u>	<u>6,696,784</u>	<u>4,858,633</u>		TOTAL OTHER FINANCING USES	<u>3,595,162</u>	<u>3,595,162</u>	<u>3,595,162</u>
<u>5,700,857</u>	<u>7,822,256</u>	<u>6,051,193</u>		TOTAL GENERAL GOVERNMENT	<u>4,901,018</u>	<u>4,901,018</u>	<u>4,901,018</u>

POLICE DEPARTMENT

Department Mission Statement

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

Police Public Safety Program Description

The department is comprised of the Administrative, Operations, Communications, Support Services, and Code Enforcement divisions. 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 twenty thousand calls for law enforcement services each year. Nearly five thousand of those calls for service require investigation, documentation, (written reports), referral and/or follow up action each year. In addition to their patrol and investigations, officers serve as active members on a number of interagency teams: South Coast Interagency Narcotics Team; Traffic Crash Investigation Team; Major Crime and Incident Team; Family Violence Council; Emergency Response Team (SWAT); Senior's with Disabilities Multi-Disciplinary Team; and Child Advocacy Multi-Disciplinary Team.

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 and at the Coquille Tribal Housing service areas. Annually they process more than 33,000 calls for emergency services.

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.

In an effort to enhance the quality of life in our community and to protect citizens and their property, the Code Enforcement Officer provides education and enforcement of our city ordinances to businesses, property owners. These activities include and are not limited to waste disposal, junked and abandoned vehicles, noxious vegetation, etc.

2011-2012 Goals

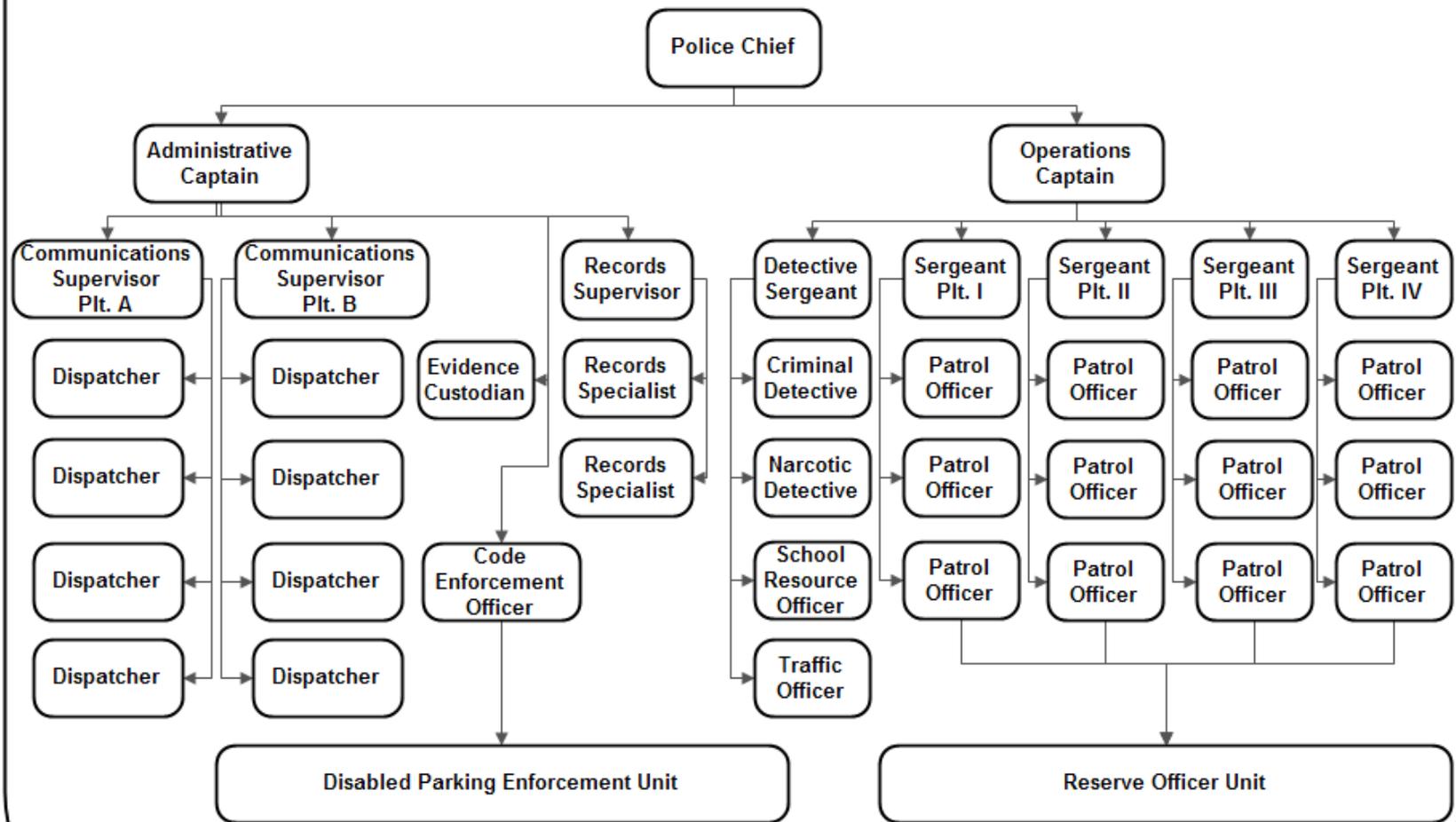
This budget was prepared in line with the following current goals of the City Council.

- Maintain Police Department staffing levels to adequately provide core services to the citizens.
- Ensure that Coos Bay Police Department personnel are provided with the most efficient equipment and quality training that is available.
- Continue on-going neighborhood/business based partnerships in an effort to create a safe and peaceable city in which to live, work, and visit.

Budgeted Departmental Personnel Expenses

Personnel related expenses for the City's Police Officers (all ranks), Records Specialist 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 eight (8) of the ten (10) dispatch positions. The employment costs for the remaining two (2) dispatch positions can be found in the "9-1-1 Tax Fund 10, Department 380" budget on page 129. The "Code Enforcement Division 243" budget reflects 65% of employment related costs for the one (1) Code Enforcement Officer. The distribution of the Code Enforcement Officers salary, which is charged to more than one department, can be found on page 129 in this budget document.

Coos Bay Police Department Organizational Chart



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Police Administration Division 240
Fund 01-240 and 01-241 were merged in FYE 11**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
207,294	1,769,992	1,986,659	510	1001	2,008,269	2,008,269	2,008,269
451	202,416	245,268	510	1002	226,222	226,222	226,222
31,540	310,443	420,286	510	1003	419,753	419,753	419,753
15,724	149,079	170,474	510	1004	171,085	171,085	171,085
47,796	437,621	384,053	510	1005	397,194	397,194	397,194
0	0	32,600	510	1006	32,350	32,350	32,350
3,556	42,438	70,311	510	1007	84,032	84,032	84,032
0	1,787	1,240	510	1008	1,729	1,729	1,729
<u>306,361</u>	<u>2,913,776</u>	<u>3,310,891</u>			<u>3,340,634</u>	<u>3,340,634</u>	<u>3,340,634</u>
Total PERSONNEL SERVICES							
MATERIALS AND SERVICES							
998	2,905	3,500	520	2001	3,500	3,500	3,500
4,844	33,028	33,000	520	2005	33,000	33,000	33,000
11,808	16,572	17,000	520	2102	17,000	17,000	17,000
8,039	3,387	3,000	520	2106	3,000	3,000	3,000
0	3,203	7,000	520	2107	5,500	5,500	5,500
2,469	2,480	6,000	520	2108	8,500	8,500	8,500
0	612	1,500	520	2109	1,500	1,500	1,500
8,722	7,613	8,000	520	2122	8,000	8,000	8,000
4,574	4,148	5,000	520	2123	5,000	5,000	5,000
0	2,009	2,100	520	2201	2,100	2,100	2,100
0	8,516	11,000	520	2202	12,050	12,050	12,050
6,019	5,601	6,000	520	2205	6,000	6,000	6,000
4,090	4,647	5,000	520	2206	5,000	5,000	5,000
0	8,021	13,750	520	2209	13,750	13,750	13,750
0	5,861	7,000	520	2212	7,000	7,000	7,000
0	11,019	12,600	520	2213	12,600	12,600	12,600
0	1,228	1,500	520	2217	2,000	2,000	2,000
0	69,086	70,000	520	2229	77,000	77,000	77,000
2,230	2,239	7,500	520	2303	7,500	7,500	7,500

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Police Administration Division 240**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
0	4,135	12,000	520 2304	12,000	12,000	12,000
0	20,221	30,000	520 2308	30,000	30,000	30,000
0	817	1,000	520 2406	1,000	1,000	1,000
0	0	1,500	520 2407	1,500	1,500	1,500
0	0	1,000	520 2408	0	0	0
0	789	0	520 2409	3,562	3,562	3,562
0	0	27,000	520 2440	35,538	35,538	35,538
0	0	2,000	520 2441	3,000	3,000	3,000
0	0	15,000	520 2442	17,049	17,049	17,049
0	0	2,000	520 2443	2,998	2,998	2,998
<u>53,793</u>	<u>218,137</u>	<u>311,950</u>		<u>336,647</u>	<u>336,647</u>	<u>336,647</u>
				Total Materials and Services		
<u>360,154</u>	<u>3,131,913</u>	<u>3,622,841</u>		<u>3,677,281</u>	<u>3,677,281</u>	<u>3,677,281</u>
				TOTAL POLICE OPERATIONS		

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Police Operations Division 241**

Fund 01-240 and 01-241 were merged in FYE 11

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
1,431,220	0	0	510	1001	Salaries	0	0
199,783	0	0	510	1002	Overtime	0	0
254,351	0	0	510	1003	P.E.R.S.	0	0
122,953	0	0	510	1004	Social Security	0	0
362,371	0	0	510	1005	Employee Insurance	0	0
16,343	0	0	510	1006	Unemployment	0	0
56,754	0	0	510	1007	Worker's Compensation	0	0
15	0	0	510	1008	Volunteer Worker's Compensation	0	0
2,443,790	0	0	Total PERSONNEL SERVICES			0	0
MATERIALS AND SERVICES							
1,071	0	0	520	2001	Meetings, Travel and Dues	0	0
29,167	0	0	520	2005	Training	0	0
237	0	0	520	2102	Telephone	0	0
5,443	0	0	520	2107	Police Reserves	0	0
1,240	0	0	520	2109	Health Screenings	0	0
1,818	0	0	520	2201	Uniform Allowance	0	0
7,932	0	0	520	2202	New Uniforms	0	0
12,588	0	0	520	2209	Ammunition and Supplies	0	0
5,910	0	0	520	2212	Dog Care	0	0
10,465	0	0	520	2213	Safety Supplies	0	0
905	0	0	520	2217	Evidence Materials	0	0
48,339	0	0	520	2229	Gasoline, Oil and Lube	0	0
4,779	0	0	520	2303	Equipment Repairs	0	0
6,070	0	0	520	2304	Equipment Maintenances Contracts	0	0
42,028	0	0	520	2308	Automotive Parts	0	0
664	0	0	520	2406	Reimbursable	0	0
509	0	0	520	2409	Special Investigations	0	0
179,165	0	0	Total Materials and Services			0	0
2,622,955	0	0	TOTAL POLICE OPERATIONS			0	0
2,622,955	0	0	TOTAL ADMINISTRATION AND OPERATIONS			0	0

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Police Communications Division 242**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
361,830	404,693	425,008	510	1001	449,873	449,873	449,873
12,121	14,189	34,001	510	1002	35,990	35,990	35,990
57,660	66,128	83,179	510	1003	87,857	87,857	87,857
27,828	32,515	35,115	510	1004	37,168	37,168	37,168
94,683	105,484	103,713	510	1005	119,776	119,776	119,776
0	0	2,000	510	1006	6,324	6,324	6,324
858	720	1,243	510	1007	1,518	1,518	1,518
<u>554,980</u>	<u>623,729</u>	<u>684,259</u>		Total PERSONNEL SERVICES	<u>738,506</u>	<u>738,506</u>	<u>738,506</u>
MATERIALS AND SERVICES							
230	518	500	520	2001	500	500	500
2,552	1,625	5,000	520	2005	5,000	5,000	5,000
872	0	0	520	2102	0	0	0
6,090	6,090	6,500	520	2104	6,500	6,500	6,500
2,448	2,171	2,500	520	2303	2,500	2,500	2,500
1,317	2,551	2,500	520	2410	2,500	2,500	2,500
<u>13,509</u>	<u>12,955</u>	<u>17,000</u>		Total Materials and Services	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
<u>568,489</u>	<u>636,684</u>	<u>701,259</u>		TOTAL POLICE COMMUNICATIONS	<u>755,506</u>	<u>755,506</u>	<u>755,506</u>

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Codes Enforcement Division 243**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13	
PERSONNEL SERVICES								
23,285	30,156	27,380	510	1001	Salaries	30,649	30,649	30,649
3,868	4,397	5,377	510	1003	P.E.R.S.	6,020	6,020	6,020
1,772	2,044	2,095	510	1004	Social Security	2,345	2,345	2,345
7,363	4,215	6,894	510	1005	Employee Insurance	8,228	8,228	8,228
0	0	150	510	1006	Unemployment	163	163	163
82	(17)	105	510	1007	Worker's Compensation	121	121	121
<u>36,370</u>	<u>40,795</u>	<u>42,001</u>			Total PERSONNEL SERVICES	<u>47,526</u>	<u>47,526</u>	<u>47,526</u>
MATERIALS AND SERVICES								
60	110	250	520	2001	Meetings, Travel & Memberships	250	250	250
0	0	500	520	2005	Training	500	500	500
4,758	1,073	10,000	520	2108	Nuisance Abatement	10,000	10,000	10,000
0	0	15,000	520	2109	Hearings Officer	15,000	15,000	15,000
0	0	200	520	2201	Uniforms	200	200	200
<u>4,818</u>	<u>1,183</u>	<u>25,950</u>			Total Materials and Services	<u>25,950</u>	<u>25,950</u>	<u>25,950</u>
<u>41,188</u>	<u>41,978</u>	<u>67,951</u>			TOTAL CODES ENFORCEMENT	<u>73,476</u>	<u>73,476</u>	<u>73,476</u>
<u>3,592,786</u>	<u>3,810,575</u>	<u>4,392,051</u>			TOTAL POLICE DEPARTMENT	<u>4,506,263</u>	<u>4,506,263</u>	<u>4,506,263</u>

FIRE DEPARTMENT

Department Mission Statement

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

Program Description

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

The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the department and personnel. Lieutenants and Firefighters/Engineers provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained for both Oregon OSHA and Department of Public Safety Standards & Training certification levels and they provide personnel at large incidents. Cadet Firefighters are students enrolled in the fire science or paramedic program at Southwestern Oregon Community College preparing for a fire service career.

The department performs a number of routine functions including testing and/or maintenance of apparatus, hydrants, fire safety inspections, buildings and equipment; training in routine and emergency operations; and provision of safety equipment and materials. A number of community based

education and enhancement programs are conducted by the department including a community based fire prevention program, a juvenile fire setter program, a regional chaplain program, school based fire/safety programs, and the department is responsible for citywide safety program administration.

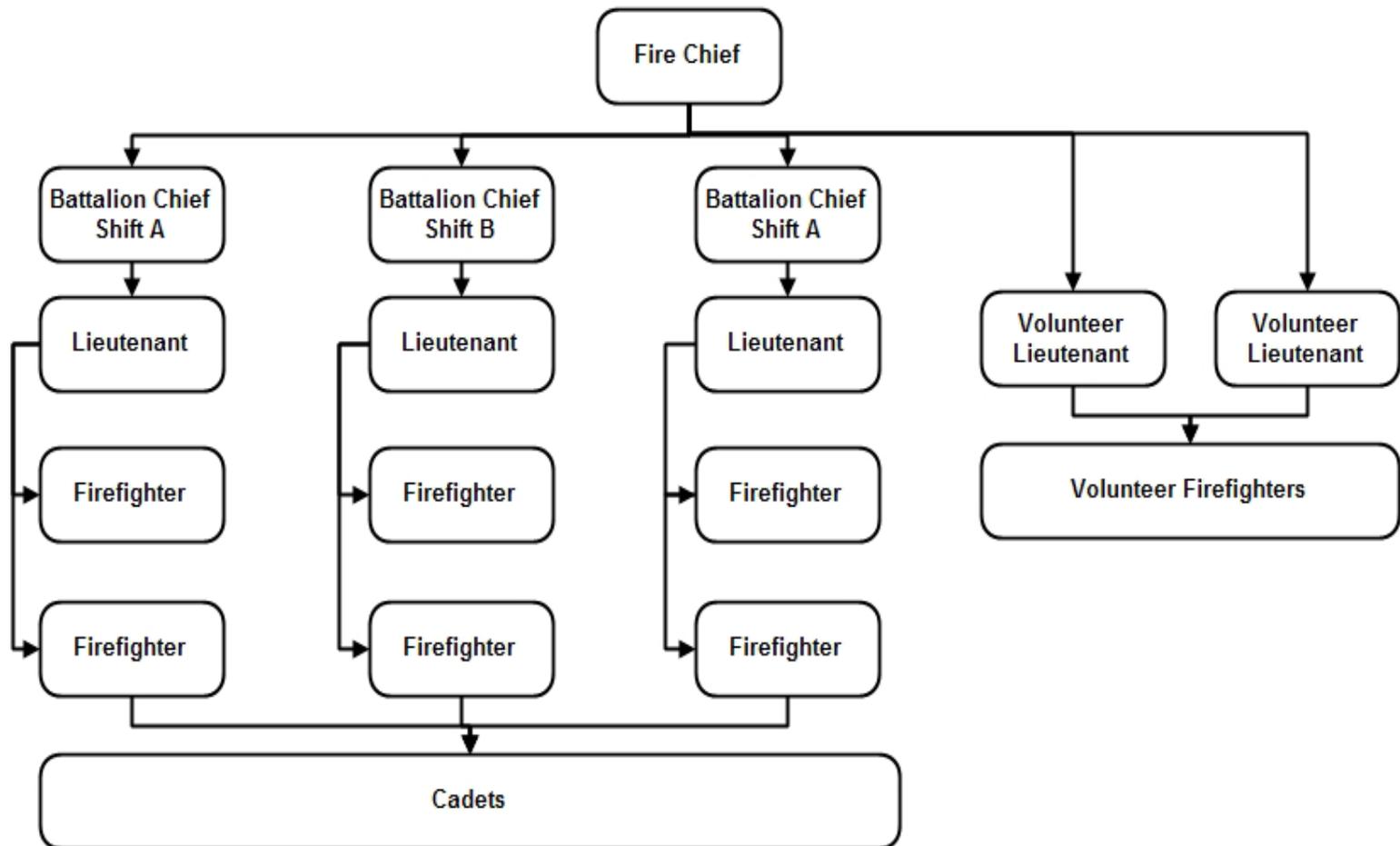
2012-2013 Goals

- Maintain current staffing levels to adequately provide core services to the citizens.
- Pursue additional grant funding for equipment and training.
- Update and train on the City's Emergency Response and Preparedness Plan and program.
- Update and enhance firefighter training with computer based training programs.
- Continued updating of the department's Standard Operating Procedures and Guidelines.

Budgeted Departmental Personnel Expenses

Personnel related expenses for all of the City's Fire Fighters (all ranks) are combined in the "Fire Department 260" budget which reflect 100% of the salary and associated benefit / employment costs for those positions.

Coos Bay Fire Department
Organizational Chart



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Fire Department 261**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13	
PERSONNEL SERVICES								
1,144,355	1,205,248	1,229,167	510	1001	Salaries	1,310,516	1,310,516	1,310,516
60,464	83,667	90,000	510	1002	Overtime	90,000	90,000	90,000
195,952	208,195	252,139	510	1003	P.E.R.S.	267,425	267,425	267,425
91,779	97,279	100,916	510	1004	Social Security	107,141	107,141	107,141
191,040	203,923	200,057	510	1005	Employee Insurance	222,445	222,445	222,445
2,520	7,560	16,600	510	1006	Unemployment	12,400	12,400	12,400
36,289	29,573	46,930	510	1007	Workers' Compensation	57,696	57,696	57,696
250	10,827	10,336	510	1008	Volunteer Workers' Compensation	14,407	14,407	14,407
236	155	600	510	1010	ORS 243 Vol FF Life Insurance	600	600	600
1,722,885	1,846,427	1,946,745			Total PERSONNEL SERVICES	2,082,630	2,082,630	2,082,630
MATERIALS AND SERVICES								
2,104	2,552	4,400	520	2001	Meetings, Travel & Memberships	4,400	4,400	4,400
9,851	17,467	15,000	520	2005	Training	15,000	15,000	15,000
11,846	21,464	20,000	520	2101	Utilities	22,000	22,000	22,000
6,340	8,015	7,500	520	2102	Telephone	8,560	8,560	8,560
100	440	1,500	520	2106	Recruitment Expense	1,500	1,500	1,500
1,102	1,065	7,524	520	2108	Contractual	6,100	6,100	6,100
41,000	41,000	41,000	520	2109	Contractual-Volunteers	41,000	41,000	41,000
1,980	1,446	2,500	520	2122	Duplicating	3,000	3,000	3,000
417	1,241	1,600	520	2123	Printing	2,000	2,000	2,000
6,564	8,664	8,000	520	2202	New Uniforms	9,000	9,000	9,000
18,771	13,721	15,000	520	2203	Fuel Oil	17,000	17,000	17,000
2,473	2,661	3,200	520	2205	Office Supplies	3,200	3,200	3,200
763	529	800	520	2206	Postage	800	800	800
3,750	4,380	5,500	520	2207	Special Department Supplies	6,500	6,500	6,500

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Fire Department 261**

Fire Department 261 (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
7	0	0	520	2208	Miscellaneous	0	0
286	176	0	520	2210	Photographic Supplies	0	0
12,827	18,003	19,500	520	2213	Personal Safety Equipment	23,000	23,000
6,280	3,154	6,500	520	2218	Emergency Medical Supplies	7,000	7,000
5,354	4,384	4,000	520	2221	Fire Prevention Materials	4,500	4,500
629	2,811	5,000	520	2223	Health Screenings	5,000	5,000
3,091	3,644	3,600	520	2225	Janitorial Supplies	4,000	4,000
5,008	4,501	6,500	520	2229	Gasoline, Oil and Lube	7,150	7,150
12,910	13,328	16,000	520	2230	Diesel Motor Fuel	17,600	17,600
12,631	16,953	20,500	520	2303	Equipment Repair/Replacement	22,000	22,000
1,409	1,410	1,900	520	2306	Ladder Testing	1,900	1,900
18,486	13,835	23,000	520	2308	Automotive Parts	24,000	24,000
10,896	12,856	12,000	520	2309	Building & Plant Maintenance	19,500	19,500
0	0	4,300	520	2310	Memorial Bricks	500	500
0	0	15,876	520	2311	Fire Grant	14,532	14,532
8,872	12,316	5,000	520	2315	Fire Hydrant Maintenance	6,500	6,500
<u>205,747</u>	<u>232,016</u>	<u>277,200</u>			Total Materials and Services	<u>297,242</u>	<u>297,242</u>
<u>1,928,632</u>	<u>2,078,443</u>	<u>2,223,945</u>			TOTAL FIRE DEPARTMENT	<u>2,379,872</u>	<u>2,379,872</u>
<u>5,521,418</u>	<u>5,889,018</u>	<u>6,615,996</u>			TOTAL PUBLIC SAFETY	<u>6,886,135</u>	<u>6,886,135</u>

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT– ADMINISTRATION

Program Description

The Administration Division budget includes the support expenses for all divisions of the Public Works and Development Department. A portion of the personnel costs for the Public Works and Development Director and two Code/Planning Specialists are included here with the remainder of their costs distributed among the Building Codes, Wastewater, Hotel/Motel Tax and Gas Tax funds, and Urban Renewal.

Staff provides leadership, direction, performs complex clerical, customer service, computer, and administrative support for the entire department (Planning, Engineering, Streets, Parks, Wastewater, and Building Codes). Division staff also provides coordination and backup for all divisions to meet Department goals.

Materials and services included in this budget cover expenses for Planning, Engineering, and Administration Divisions such as copying, office supplies, computer and data processing supplies, telephone charges, and postage. The cost of providing citywide mailings and legal ads for special projects and mandated land use actions are also covered in this budget. Contractual expenses cover the cost of the maintenance agreements for databases/software, business licenses, and planning.

2012/2013 Goals

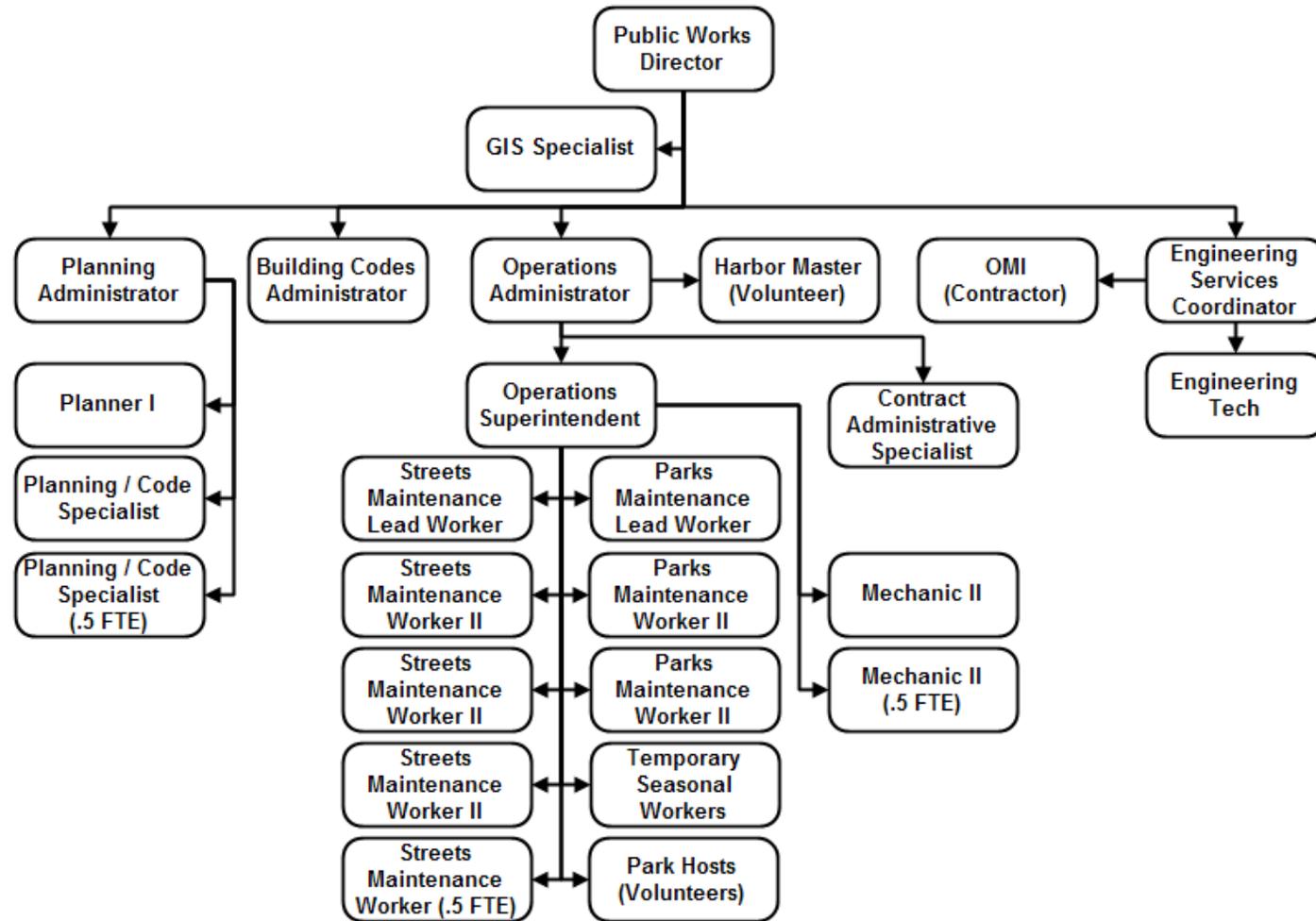
Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens

- Continue to refine delivery of accurate, timely information and education on Departmental permitting.
- Focus training on customer service skills.
- Continue to cross-train employees to provide better customer service and opportunity for advancement.
- Implement the State's e-permitting software according to the State's priority and time table.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within the "Public Works and Development Administration Department 300" budget reflects 20% of the Public Works Director's, 5% of the PW Contract Administrative Specialist's and 5% of the three (2.5 FTE) Planning / Code Specialist's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

Public Works & Development Department Organizational Chart



**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Public Works and Development Administration Department 300**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
24,460	25,828	26,407	510	1001	29,002	29,002	29,002
4	0	82	510	1002	126	126	126
3,172	3,400	3,870	510	1003	4,257	4,257	4,257
1,835	1,927	2,026	510	1004	2,230	2,230	2,230
4,783	5,286	4,199	510	1005	5,288	5,288	5,288
66	0	793	510	1006	509	509	509
72	(37)	89	510	1007	451	451	451
0	0	6	510	1008	6	6	6
<u>34,392</u>	<u>36,404</u>	<u>37,472</u>			<u>41,869</u>	<u>41,869</u>	<u>41,869</u>
Total PERSONNEL SERVICES							
MATERIALS AND SERVICES							
1,088	1,177	1,500	520	2001	1,500	1,500	1,500
220	0	300	520	2003	300	300	300
14	581	1,500	520	2005	1,500	1,500	1,500
1,199	1,525	2,000	520	2102	1,750	1,750	1,750
1,740	1,767	2,000	520	2105	2,250	2,250	2,250
2,907	4,164	3,500	520	2108	3,500	3,500	3,500
3,504	1,546	3,000	520	2122	3,000	3,000	3,000
65	212	500	520	2123	500	500	500
1,457	1,477	2,000	520	2205	2,300	2,300	2,300
2,176	2,598	3,500	520	2206	4,000	4,000	4,000
386	250	0	520	2208	0	0	0
384	2,427	1,300	520	2216	1,300	1,300	1,300
971	1,908	1,500	520	2224	1,800	1,800	1,800
528	462	720	520	2228	720	720	720
0	0	300	520	2303	300	300	300
363	101	500	520	2308	1,000	1,000	1,000
<u>17,002</u>	<u>20,195</u>	<u>24,120</u>			<u>25,720</u>	<u>25,720</u>	<u>25,720</u>
<u>51,394</u>	<u>56,599</u>	<u>61,592</u>			<u>67,589</u>	<u>67,589</u>	<u>67,589</u>
TOTAL PWD ADMINISTRATION							

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – PLANNING

Program Description

The Planning Division budget includes funding for planning and zoning related activities provided by the Public Works and Development Department including personnel costs. The Planning Division provides professional planning assistance to the public, City Council, the Design Review Committee, the Planning Commission, and staff. The Division staff provides prompt and consistent responses to inquiries from citizens, elected officials, commission members, and developers.

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

This year's budget includes funding for consultant work for any work necessary to update the comprehensive plan. Funds are also budgeted to cost share in our continuing project to digitally archive documents.

2012/2013 Goals

- Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.
- Educate, cultivate, and encourage public participation in city government.
- Continue making the necessary revisions to the Comprehensive Plan and the Land Development Ordinance.
- Develop Downtown design standards.
- Adopt design standards for Downtown
- Provide training for Planning Commission members

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within the "Public Works and Development Planning Department 301" budget reflect 95% of the Planning Director's, 85% of the Planner 1's, 10% of the Code Enforcement Officer's, 5% of the Building Code Administrator's and 26.5% of the three (2.5 FTE) Planning / Code Specialist's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Public Works and Development Planning Department 301**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
110,111	134,283	136,970	510	1001	167,371	167,371	167,371
22	0	1,094	510	1002	1,351	1,351	1,351
19,331	22,198	26,370	510	1003	37,532	37,532	37,532
9,279	10,541	10,562	510	1004	15,154	15,154	15,154
31,777	22,589	25,109	510	1005	34,773	34,773	34,773
317	0	3,979	510	1006	2,889	2,889	2,889
289	200	438	510	1007	685	685	685
<u>171,126</u>	<u>189,811</u>	<u>204,522</u>			<u>259,755</u>	<u>259,755</u>	<u>259,755</u>
MATERIALS AND SERVICES							
179	160	550	520	2001	550	550	550
280	42	750	520	2005	750	750	750
156	0	0	520	2102	0	0	0
960	2,161	20,000	520	2108	20,000	20,000	20,000
146	0	350	520	2216	450	450	450
34	0	200	520	2228	100	100	100
0	0	100	520	2303	100	100	100
0	33	100	520	2308	100	100	100
59	73	100	520	2417	100	100	100
0	13	100	520	2419	100	100	100
<u>1,814</u>	<u>2,482</u>	<u>22,250</u>			<u>22,250</u>	<u>22,250</u>	<u>22,250</u>
<u>172,940</u>	<u>192,293</u>	<u>226,772</u>			<u>282,005</u>	<u>282,005</u>	<u>282,005</u>
TOTAL PWD PLANNING							

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
DCLD/Coastal Implementation Grant Department 302**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
16,000	16,000	16,000					
16,000	16,000	16,000	510	1011	16,000	16,000	16,000
					PERSONNEL SERVICES		
					Salary Transfers		
					Total PERSONNEL SERVICES	16,000	16,000
16,000	16,000	16,000			TOTAL DCLD/COASTAL IMPL. GRANT	16,000	16,000

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – ENGINEERING

Program Description

The Engineering Division budget includes personnel expenses for a portion of the Engineering staff. Contractual expenses are set aside to cost share for digitally archiving documents.

Engineering services provided include surveying and limited engineering 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, surveying, drafting and map creation. Significant assistance is given to the general public in understanding the relationship between city services, right-of-way, and private property interactions.

This division also fields citizen concerns regarding right-of-ways. These issues are prioritized with high priority placed on fire, life, and safety issues. Response times for other concerns are processed as time is available. In an effort to streamline this process as much as possible, the Administration staff performs the intake of the concerns that can be resolved by the city and matches the person calling with the correct agency to address their concern.

2012/2013 Goals

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

- Ensure successful design and construction of planned roads, and sanitary and storm water improvements.
- Address emergency sanitary sewer and storm water infrastructure repairs as they occur.
- Continue to update the geographic information system.
- Provide timely assistance to citizens for problem resolution.
- Oversee successful design and construction of various URA projects.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within the "Public Works and Development Engineering Department 305" budget reflect 24% of the PW Contract Administrative Specialist's, 5% of the Engineering Services Coordinator's, 10% of the GIS Specialist's, 5% of the Engineering Technician's and 20% of the PW Operations Administrator's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Public Works and Development Engineering Department 305**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
24,505	22,600	56,054	510	1001	39,270	39,270	39,270
7	0	316	510	1002	401	401	401
3,557	2,614	9,464	510	1003	5,797	5,797	5,797
1,841	1,723	4,312	510	1004	3,038	3,038	3,038
4,516	1,840	14,061	510	1005	6,104	6,104	6,104
0	0	1,537	510	1006	1,467	1,467	1,467
1,317	833	2,136	510	1007	1,794	1,794	1,794
<u>35,743</u>	<u>29,610</u>	<u>87,880</u>			<u>57,871</u>	<u>57,871</u>	<u>57,871</u>
Total PERSONNEL SERVICES							
MATERIALS AND SERVICES							
980	127	1,200	520	2001	2,000	2,000	2,000
3	55	400	520	2004	600	600	600
450	82	800	520	2005	1,000	1,000	1,000
3,140	3,264	5,000	520	2108	4,000	4,000	4,000
0	266	250	520	2201	250	250	250
438	155	750	520	2228	1,200	1,200	1,200
90	79	500	520	2231	500	500	500
1	0	400	520	2303	400	400	400
144	547	750	520	2308	1,000	1,000	1,000
<u>5,246</u>	<u>4,575</u>	<u>10,050</u>			<u>10,950</u>	<u>10,950</u>	<u>10,950</u>
<u>40,989</u>	<u>34,185</u>	<u>97,930</u>			<u>68,821</u>	<u>68,821</u>	<u>68,821</u>
TOTAL PWD ENGINEERING							

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – PARKS

Program Description

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

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

The Parks Division maintains the mechanical systems of the Mingus Park pool including daily maintenance on the boiler and filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises inmate 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, including 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 that focus primarily on the downtown areas. The Building and Ground Maintenance line item includes funds for heating the Scout Cabin. The Pool Operations – Mingus Pool Management line item includes funds for heating the pool and for mechanical maintenance.

2012/2013 Goals

- Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens
 1. Complete Parks Master Plan.
 2. Continue to implement formalized park inspection and safety evaluation program.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 39.4% of the PW Operations Superintendent's, 5% of the PW Operations Administrator's, 5% of the Streets Maintenance Lead Worker's, 10% of the Parks Maintenance Lead Worker's, 2% of three (3) Maintenance Worker II's, and 67% of two (2) Maintenance Worker II's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Public Works and Development Parks Department 306**

Actual 2009-10	Adopted 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
20,383	19,085	78,348	510	1001	99,236	99,236	99,236
154	199	4,332	510	1002	4,263	4,263	4,263
3,100	2,731	14,447	510	1003	18,072	18,072	18,072
1,521	1,391	6,325	510	1004	7,922	7,922	7,922
5,093	4,384	18,540	510	1005	24,182	24,182	24,182
3,765	0	423	510	1006	524	524	524
1,207	777	6,774	510	1007	9,140	9,140	9,140
0	1,756	2,126	510	1008	2,222	2,222	2,222
<u>35,223</u>	<u>30,323</u>	<u>131,315</u>			<u>165,561</u>	<u>165,561</u>	<u>165,561</u>
Total PERSONNEL SERVICES							
MATERIALS AND SERVICES							
106	4	1,000	520	2001	1,000	1,000	1,000
2,232	1,773	2,500	520	2004	2,500	2,500	2,500
0	0	1,500	520	2005	1,500	1,500	1,500
15,184	14,598	22,000	520	2101	18,000	18,000	18,000
407	577	425	520	2102	425	425	425
4,039	1,141	3,000	520	2108	4,000	4,000	4,000
31,545	45,975	35,000	520	2112	40,000	40,000	40,000
72	218	300	520	2201	825	825	825
400	432	700	520	2213	700	700	700
4,525	5,895	2,000	520	2225	6,000	6,000	6,000
4,831	5,016	6,000	520	2228	7,500	7,500	7,500
807	1,794	1,200	520	2231	2,000	2,000	2,000
437	907	1,500	520	2303	2,000	2,000	2,000
2,023	180	20,000	520	2307	20,000	20,000	20,000
2,095	4,566	2,000	520	2308	3,000	3,000	3,000
29,876	28,877	45,000	520	2309	45,000	45,000	45,000
378	265	3,000	520	2311	3,000	3,000	3,000
16,195	4,338	15,000	520	2313	15,000	15,000	15,000
64,289	57,090	80,000	520	2414	80,000	80,000	80,000
0	0	0	520	2416	3,000	3,000	3,000
0	9,229	0	520	2415	0	0	0
<u>179,441</u>	<u>182,875</u>	<u>242,125</u>			<u>255,450</u>	<u>255,450</u>	<u>255,450</u>
Total Materials and Services							

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
Public Works and Development Parks Department 306**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
0	30,000	0	530	3010 Coos Art Museum Elevator	0	0	0
16,229	0	0	530	3015 Play Structures	0	0	0
0	33,153	0	530	3016 City Dock Dump Pump Station	0	0	0
<u>16,229</u>	<u>63,153</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<u>230,893</u>	<u>276,351</u>	<u>373,440</u>		TOTAL PWD PARKS DEPARTMENT	<u>421,011</u>	<u>421,011</u>	<u>421,011</u>

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
OECCD Block Grant Department 307**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CAPITAL OUTLAY			
7,618	0	0	530	3103 Construction - Match Head Start	0	0	0
7,618	0	0		Total Capital Outlay	0	0	0
7,618	0	0		TOTAL OECCD GRANT	0	0	0

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
ODF&W Department 312**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				MATERIALS AND SERVICES			
0	0	100	520	2102 Telephone	100	100	100
4	0	300	520	2122 Duplicating	300	300	300
0	0	100	520	2206 Postage	100	100	100
4	0	500		Total Materials and Services	500	500	500
4	0	500		TOTAL ODF&W	500	500	500

**City of Coos Bay 2012-2013 Budget
Expenditures General Fund 01
CBNBWB Special Water Project IFA 2010 Department 313**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				MATERIALS AND SERVICES			
0	354,502	3,600,000	520	2999 CBNBWB Series 2010 Expenditures	3,600,000	3,600,000	3,600,000
0	354,502	3,600,000		Total Materials and Services	3,600,000	3,600,000	3,600,000
0	354,502	3,600,000		TOTAL CBNBWB Special Water Project IFA 2010	3,600,000	3,600,000	3,600,000
519,838	929,930	4,376,234		TOTAL PUBLIC WORKS & DEVELOP.	4,455,926	4,455,926	4,455,926

11,742,112	14,641,203	17,043,423		TOTAL GENERAL FUND EXPENDITURES	16,243,079	16,243,079	16,243,079
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PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE

Program Description

The Streets Division primarily maintains the street and right-of-way system. Asphalt street surfaces are patched and gravel streets are graded with additional gravel spread 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 supervises inmate work crews involved in brush clearing or garbage pick-up along city streets. Staff maintains the street signs working with engineering staff to ensure 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.

Staff has participated in construction projects in other departments including assisting CH2M Hill OMI by blocking streets for sewer repairs. As a public service and as staffing has allowed, staff has used city equipment to dig out sidewalks prior to replacement work paid for by adjacent property owners.

The Division maintains 130 lane miles of asphalt road, 15 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 the City. There are approximately 80 vehicles and pieces of heavy equipment.

Staff also assists by maintaining and repairing tools for all departments and fabricating needed fixtures as time and skills allow.

Streets and vehicle maintenance personnel provide support for several special events in the City such as the Memorial Day parade, Blackberry Arts Festival, and Bay Area Fun Festival. Funds for the overtime for these events are reflected in the Hotel/Motel Fund.

This year's budget includes a recommendation to supplement the Gas Tax fund with General Fund to maintain the existing level of service delivered by the Streets and Maintenance Division. Should the state's projection for the city's share of gas tax revenues materialize, the general fund supplement may be substantially less.

2012/2013 Goals

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

- Maintain the street infrastructure as funding allows.
- Implement repair plan for city maintained sidewalks.
- Repairs to Koosbay Boulevard as funding permits.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 2% of the City Manager's, 7% of the Finance Director's, 8% of the Deputy Finance Director's, 7% of the Finance Assistant's, 7% of the Accounting Technician's, 7% of the Intermediate Accountant's, 1% of the City Attorney's, 18% of the Public Works and Development Director's, 5% of the Contract Administrative Specialist's, 5% of the three (3) Planning / Codes Specialist's, 10% of the Engineering Services Coordinator's, 39.4% of the PW Operations Superintendent's, 10% of the GIS Specialist's, 10% of the Engineering Technician's, 35% of the PW Operations Administrator's, 60% of the Streets Lead Maintenance Worker II's, 20% of the Parks Lead Maintenance Worker II's, 70% of one (1) Maintenance Worker II's, 60% of one (1) Maintenance Worker II's, 40% of one (1) Maintenance Worker II's, 5% of two (2) Maintenance Worker II's, 47% of one (1) part-time (.5 FTE) Mechanic II's and 10% of the full-time Mechanic II's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		<u>EXPENDITURES (320)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
					PERSONNEL SERVICES			
288,815	276,206	256,062	510	1001	Salaries	255,515	255,515	255,515
937	523	6,437	510	1002	Overtime	6,524	6,524	6,524
41,333	34,721	42,513	510	1003	P.E.R.S.	41,529	41,529	41,529
21,126	20,205	20,088	510	1004	Social Security	20,066	20,066	20,066
77,901	60,275	57,232	510	1005	Employee Insurance	53,025	53,025	53,025
707	1,290	6,185	510	1006	Unemployment	6,004	6,004	6,004
14,574	9,497	13,071	510	1007	Workers' Compensation	16,927	16,927	16,927
445,393	402,717	401,588			Total PERSONNEL SERVICES	399,590	399,590	399,590
					MATERIALS AND SERVICES			
553	1,426	1,000	520	2001	Meetings, Travel & Memberships	1,500	1,500	1,500
489	617	700	520	2004	Permits, Licenses, Fees	750	750	750
553	566	1,500	520	2005	Training	2,000	2,000	2,000
9,430	9,257	11,000	520	2101	Utilities	13,000	13,000	13,000
1,655	1,648	1,000	520	2102	Telephone	1,500	1,500	1,500
9,938	56,620	10,000	520	2108	Contractual	9,904	9,904	9,904
8,095	5,512	12,484	520	2120	Insurance	14,878	14,878	14,878
28,075	32,356	35,000	520	2124	Traffic Signals	38,000	38,000	38,000
184,015	213,445	205,000	520	2125	Street Lights	206,000	206,000	206,000
15,229	16,493	20,000	520	2126	Street Lights-State Shared	18,000	18,000	18,000
1,117	1,472	1,200	520	2201	Uniform Allowance	3,100	3,100	3,100
217	399	300	520	2205	Office Supplies	800	800	800
1,644	2,288	2,000	520	2213	Safety Supplies	2,300	2,300	2,300
18,674	29,311	30,000	520	2222	Traffic Safety Supplies	25,000	25,000	25,000
368	376	1,000	520	2225	Janitorial Supplies	1,000	1,000	1,000
18,080	28,956	25,000	520	2228	Petroleum Products	33,000	33,000	33,000
1,290	407	1,500	520	2231	Small Equipment	15,500	15,500	15,500
825	1,285	1,000	520	2303	Equipment Repairs	1,300	1,300	1,300
20,508	75,463	305,728	520	2307	Concrete, Asphalt & Gravel	236,000	236,000	236,000
4,074	4,847	3,000	520	2308	Automotive Parts	6,000	6,000	6,000
8,526	5,065	5,000	520	2309	Building & Plant Maintenance	6,000	6,000	6,000
0	0	0	520	2310	Streetscape Maintenance	15,000	15,000	15,000
16,631	12,522	12,000	520	2316	Heavy Equipment Parts	20,000	20,000	20,000
349,986	500,331	685,412			Total Materials and Services	670,532	670,532	670,532

State Gas Tax Fund (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				TRANSFERS			
6,380	7,820	8,000	550	5006 Transfer to Bike/Pedestrian Path Fund	8,000	8,000	8,000
<u>6,380</u>	<u>7,820</u>	<u>8,000</u>		Total Transfers	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	560	6001 CONTINGENCY	<u>0</u>	<u>0</u>	<u>0</u>
<u>101,320</u>	<u>88,815</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>903,079</u>	<u>999,683</u>	<u>1,095,000</u>		TOTAL GAS TAX EXPENDITURES	<u>1,078,122</u>	<u>1,078,122</u>	<u>1,078,122</u>

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – WASTEWATER

Program Description

Wastewater funds are used for the operation and maintenance of the City's sewer and storm water system. Operation of the City's sewer and storm water system is a public-private partnership between the City of Coos Bay and CH2M Hill (OMI). OMI provides services to collect, treat, and discharge the City's wastewater as permitted through DEQ and EPA. OMI also cleans and repairs lines and catch basins (minor repairs within their contractual limit), inspects lines manually and using video equipment, performs dike maintenance and flood control emergency work.

The City continues to have responsibility for major repairs and replacement of the systems due to age, condition, changing technology, DEQ mandates and EPA mandates. Infrastructure includes 26 pump stations, 74.3 miles of pipe, two wastewater treatment plants and sludge disposal system. City staff maintains the Capital Improvements Plan that includes maintenance and rehabilitation projects. Each year City staff considers funding when determining priorities in the plan.

No full time City employees are included in this budget, but portions of the personnel expenses for staff involved to administer the systems are funded with Wastewater revenues.

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

in the line item Reserve for Future Expenditures.

These funds will be used for a match for grants and loans as well as for debt service for the design and construction of the DEQ mandated projects. These include the construction of Pump Station No. 4, the Isthmus Slough Crossing as well as design for improvements to Plant #2 and other projects. Funds are also set aside toward the purchase of a replacement street sweeper.

This budget also includes a 6.5% rate increase to raise revenue for debt service of wastewater treatment and collections upgrades.

2012/2013 Goals

- Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens
- Educate, cultivate, and encourage public participation in City Government
- Continue on-going preventative maintenance program
- Meet DEQ permit requirements
- Educate customers regarding upcoming major repairs and upgrades to the system

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within the “Wastewater Expenditures Fund 3 – Administration Department 350” budget reflects 12% of the City Manager’s, 2% of the Executive Assistant’s, 14% of the Finance Director’s, 5% of the Deputy Finance Director’s, 5% of the Finance Assistant’s, 5% of the Accounting Technician’s, 5% of the Intermediate Accountant, 14% of the City Attorney’s, 15% of the Planner I’s, and 50% of the Contract Administrative Specialist’s salary and associated benefit / employment costs.

Personnel related expenses listed within the “Wastewater Expenditures Fund 3 – Plant 1 Department 351” budget reflects 5% of the City Manager’s, 5% of the Finance Director’s, 10% of the Deputy Finance Director’s, 5% of the Finance Assistant’s, 10% of the Accounting Technician’s, 10% of the Intermediate Accountant, 10% of the Public Works and Development Director’s, 3% of the Contract Administrative Specialist’s, 3% for the three (3) Planning / Codes Specialist’s, 12% for the Engineering Services Coordinator’s, 15% for the GIS Technician’s, 20% for the Engineering Technician’s, 3% for the PW Operations Administrator’s, 5% for the part-time (.5 FTE) Mechanic II’s, and 2% for the full-time Mechanic II’s salary and associated benefit / employment costs.

Personnel related expenses listed within the “Wastewater Expenditures Fund 3 – Plant 2 Department 352” budget reflects 7% of the City Manager’s, 5% of the Finance Director’s, 10% of the Deputy Finance Director’s, 5% of the Finance Assistant’s, 10% of the Accounting Technician’s, 10% of the Intermediate Accountant, 15% of the Public Works and Development Director’s, 4% of the Contract Administrative Specialist’s, 4% for the three (3) Planning / Codes Specialist’s, 18% for the

Engineering Services Coordinator’s, 15% for the GIS Technician’s, 25% for the Engineering Technician’s, 8% for the PW Operations Administrator’s, 5% for the part-time (.5 FTE) Mechanic II’s, and 2% for the full-time Mechanic II’s salary and associated benefit / employment costs.

Personnel related expenses listed within the “Wastewater Expenditures Fund 3 – Collection / Sanitary Department 353” budget reflects 5% of the City Manager’s, 3% of the Finance Director’s, 10% of the Deputy Finance Director’s, 5% of the Finance Assistant’s, 10% of the Accounting Technician’s, 10% of the Intermediate Accountant, 12% of the Public Works and Development Director’s, 3% of the Contract Administrative Specialist’s, 3% for the three (3) Planning / Codes Specialist’s, 37% for the Engineering Services Coordinator’s, 5.6% for the PW Operations Superintendent’s, 35% for the GIS Technician’s, 20% for the Engineering Technician’s, 6% for the PW Operations Administrator’s, 13% for the part-time (.5 FTE) Mechanic II’s, and 5% for the full-time Mechanic II’s salary and associated benefit / employment costs.

Personnel related expenses listed within the “Wastewater Expenditures Fund 3 – Collection / Stormwater Department 355” budget reflects 3% of the City Manager’s, 3% of the Finance Director’s, 5% of the Deputy Finance Director’s, 5% of the Finance Assistant’s, 5% of the Accounting Technician’s, 5% of the Intermediate Accountant, 5% of the Public Works and Development Director’s, 1% of the Contract Administrative Specialist’s, 1% for the three (3) Planning / Codes Specialist’s, 13% for the Engineering Services Coordinator’s, 5.6% for the PW Operations Superintendent’s, 15% for the GIS Technician’s, 20% for the Engineering Technician’s, 3% for the PW Operations Administrator’s, 5% for the Streets Lead Maintenance Worker II’s, 20% for one (1) Maintenance Worker

II's, 10% for one (1) Maintenance Worker II's, 30% for one (1) Maintenance Worker II's, 5% for the part-time (.5 FTE) Mechanic II's, and 2% for the full-time Mechanic II's salary and associated benefit / employment costs.

The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (350)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
63,829	61,210	78,727	510 1001	Salaries	80,287	80,287	80,287
7	1	694	510 1002	Overtime	732	732	732
7,912	9,329	14,564	510 1003	P.E.R.S.	14,939	14,939	14,939
4,083	4,346	6,120	510 1004	Social Security	6,246	6,246	6,246
10,540	10,414	15,479	510 1005	Employee Insurance	17,462	17,462	17,462
96	645	1,558	510 1006	Unemployment	3,976	3,976	3,976
231	31	229	510 1007	Workers' Compensation	270	270	270
6,108	1,414	0	510 1009	Accrued Vacation Expense	0	0	0
<u>92,806</u>	<u>87,390</u>	<u>117,371</u>		Total PERSONNEL SERVICES	<u>123,912</u>	<u>123,912</u>	<u>123,912</u>
MATERIALS AND SERVICES							
0	53	500	520 2105	Advertising	1,000	1,000	1,000
692	370	500	520 2108	Contractual	1,000	1,000	1,000
0	0	100	520 2122	Duplicating	300	300	300
57,062	60,060	57,000	520 2127	Collection, Merchant, Bad Debt Expense	66,028	66,028	66,028
14,865	0	0	520 2131	OMI Contract	0	0	0
<u>72,619</u>	<u>60,483</u>	<u>58,100</u>		Total Materials and Services	<u>68,328</u>	<u>68,328</u>	<u>68,328</u>
TRANSFERS							
0	2,000,000	643,916	550 5005	Transfer to WW Improvement Fund	1,959,871	1,959,871	1,959,871
942,991	0	0	550 5008	Transfer to WW Construction Fund	0	0	0
0	0	520,000	550 5009	Transfer to Revenue Bond Fund	520,000	520,000	520,000
20,000	20,000	20,000	550 5015	Transfer to Insurance Reserve Fund	20,000	20,000	20,000
1,800	6,500	6,500	550 5020	Transfer to Technology Reserve Fund	6,500	6,500	6,500
<u>964,791</u>	<u>2,026,500</u>	<u>1,190,416</u>		Total Transfers	<u>2,506,371</u>	<u>2,506,371</u>	<u>2,506,371</u>
0	0	638,526	560 6001	CONTINGENCY	631,051	631,051	631,051
<u>1,130,216</u>	<u>2,174,373</u>	<u>2,004,413</u>		TOTAL WW ADMINISTRATION	<u>3,329,662</u>	<u>3,329,662</u>	<u>3,329,662</u>

**City of Coos Bay 2012-2013 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	EXPENDITURES (351)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
76,424	66,263	73,610	510 1001	Salaries	76,624	76,624	76,624
34	24	725	510 1002	Overtime	784	784	784
10,042	8,588	12,602	510 1003	P.E.R.S.	12,870	12,870	12,870
5,434	4,830	5,705	510 1004	Social Security	5,948	5,948	5,948
13,765	12,668	14,455	510 1005	Employee Insurance	16,107	16,107	16,107
136	1,934	8,309	510 1006	Unemployment	4,993	4,993	4,993
591	307	443	510 1007	Workers' Compensation	1,178	1,178	1,178
<u>106,426</u>	<u>94,614</u>	<u>115,849</u>		Total PERSONNEL SERVICES	<u>118,504</u>	<u>118,504</u>	<u>118,504</u>
MATERIALS AND SERVICES							
321	735	825	520 2001	Meetings, Travel & Memberships	900	900	900
13,186	9,168	35,000	520 2004	Permits, Licenses & Fees	25,000	25,000	25,000
4,071	24,162	71,000	520 2108	Contractual	75,000	75,000	75,000
20,043	11,767	14,326	520 2120	Insurance	15,355	15,355	15,355
735,961	782,051	853,647	520 2131	OMI Contract	862,183	862,183	862,183
1,990	504	1,000	520 2308	Automotive Parts	4,700	4,700	4,700
0	56	0	520 2316	Heavy Equipment	4,800	4,800	4,800
4,902	0	5,000	520 2317	Equipment Parts & Maintenance	8,000	8,000	8,000
<u>780,474</u>	<u>828,443</u>	<u>980,798</u>		Total Materials and Services	<u>995,938</u>	<u>995,938</u>	<u>995,938</u>
CAPITAL OUTLAY							
11,741	0	0	530 3004	Construction-DEQ Compliance	0	0	0
14,104	0	0	530 3023	Equipment & Tools	0	0	0
<u>25,845</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<u>912,745</u>	<u>923,057</u>	<u>1,096,647</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,114,442</u>	<u>1,114,442</u>	<u>1,114,442</u>

**City of Coos Bay 2012-2013 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (352)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
91,873	78,576	92,544	510 1001	Salaries	96,698	96,698	96,698
35	24	818	510 1002	Overtime	888	888	888
11,880	10,265	15,640	510 1003	P.E.R.S.	15,972	15,972	15,972
6,478	5,721	7,168	510 1004	Social Security	7,499	7,499	7,499
16,063	14,342	17,604	510 1005	Employee Insurance	18,969	18,969	18,969
246	1,934	9,792	510 1006	Unemployment	6,708	6,708	6,708
956	459	557	510 1007	Workers' Compensation	1,802	1,802	1,802
<u>127,531</u>	<u>111,321</u>	<u>144,123</u>	Total PERSONNEL SERVICES		<u>148,536</u>	<u>148,536</u>	<u>148,536</u>
MATERIALS AND SERVICES							
303	305	825	520 2001	Meetings, Travel & Memberships	900	900	900
9,138	8,608	20,000	520 2004	Permits, Licenses & Fees	25,000	25,000	25,000
4,104	26,844	71,000	520 2108	Contractual	75,000	75,000	75,000
18,498	10,697	10,567	520 2120	Insurance	10,363	10,363	10,363
467,352	437,033	446,225	520 2131	OMI Contract	450,687	450,687	450,687
13	0	0	520 2308	Automotive Parts	2,500	2,500	2,500
0	16	0	520 2316	Heavy Equipment	2,700	2,700	2,700
25,255	28,155	5,000	520 2317	Equipment Parts & Maintenance	10,000	10,000	10,000
<u>524,663</u>	<u>511,658</u>	<u>553,617</u>	Total Materials and Services		<u>577,150</u>	<u>577,150</u>	<u>577,150</u>
CAPITAL OUTLAY							
21,037	0	0	530 3023	Equipment & Tools	0	0	0
<u>21,037</u>	<u>0</u>	<u>0</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>673,231</u>	<u>622,979</u>	<u>697,740</u>	TOTAL PLANT 2 EXPENDITURES		<u>725,686</u>	<u>725,686</u>	<u>725,686</u>

**City of Coos Bay 2012-2013 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (353)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
125,402	96,398	107,770	510 1001	Salaries	115,622	115,622	115,622
64	24	1,459	510 1002	Overtime	1,551	1,551	1,551
16,756	11,498	17,602	510 1003	P.E.R.S.	18,742	18,742	18,742
9,105	7,096	8,374	510 1004	Social Security	8,992	8,992	8,992
23,473	19,129	20,139	510 1005	Employee Insurance	22,581	22,581	22,581
233	4,514	8,447	510 1006	Unemployment	11,150	11,150	11,150
1,167	600	821	510 1007	Workers' Compensation	2,418	2,418	2,418
<u>176,200</u>	<u>139,259</u>	<u>164,612</u>	Total PERSONNEL SERVICES		<u>181,056</u>	<u>181,056</u>	<u>181,056</u>
MATERIALS AND SERVICES							
173	206	825	520 2001	Meetings, Travel & Memberships	900	900	900
5,516	533	5,000	520 2004	Permits, Licenses & Fees	5,000	5,000	5,000
74,746	7,547	61,000	520 2108	Contractual	60,000	60,000	60,000
43,178	136,187	500,000	520 2110	Emergency Repairs	50,000	50,000	50,000
8,468	5,349	12,475	520 2120	Insurance	14,299	14,299	14,299
422,237	444,890	485,027	520 2131	OMI Contract	489,877	489,877	489,877
294	302	750	520 2228	Petroleum Products	600	600	600
8,531	9,928	6,500	520 2308	Automotive Parts	12,000	12,000	12,000
41,788	31,172	25,000	520 2316	Heavy Equipment parts	30,115	30,115	30,115
6,061	9,281	15,000	520 2317	Equipment Parts & Maintenance	15,000	15,000	15,000
<u>610,992</u>	<u>645,395</u>	<u>1,111,577</u>	Total Materials and Services		<u>677,791</u>	<u>677,791</u>	<u>677,791</u>
CAPITAL OUTLAY							
2,678	74,921	0	530 3023	Equipment & Tools	0	0	0
4,949	0	0	530 3102	Construction	0	0	0
<u>7,627</u>	<u>74,921</u>	<u>0</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>794,819</u>	<u>859,575</u>	<u>1,276,189</u>	TOTAL COLLECTIONS EXPENDITURES		<u>858,847</u>	<u>858,847</u>	<u>858,847</u>

**City of Coos Bay 2012-2013 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (355)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
79,529	79,449	79,475	510 1001	Salaries	84,746	84,746	84,746
215	744	1,650	510 1002	Overtime	1,604	1,604	1,604
10,310	8,861	12,773	510 1003	P.E.R.S.	13,769	13,769	13,769
5,688	5,929	6,217	510 1004	Social Security	6,626	6,626	6,626
18,263	18,214	17,091	510 1005	Employee Insurance	19,438	19,438	19,438
206	1,934	6,851	510 1006	Unemployment	4,645	4,645	4,645
2,132	1,933	2,638	510 1007	Workers' Compensation	3,638	3,638	3,638
<u>116,343</u>	<u>117,064</u>	<u>126,695</u>	Total PERSONNEL SERVICES		<u>134,466</u>	<u>134,466</u>	<u>134,466</u>
MATERIALS AND SERVICES							
0	0	500	520 2001	Meetings, Travel & Memberships	750	750	750
283	583	5,000	520 2004	Permits, Licenses & Fees	5,000	5,000	5,000
1,677	0	27,500	520 2108	Contractual	25,000	25,000	25,000
268,305	3,013	250,000	520 2110	Emergency Repairs	50,000	50,000	50,000
1,935	1,605	8,407	520 2120	Insurance	4,519	4,519	4,519
140,746	144,244	155,209	520 2131	OMI Contract	156,763	156,763	156,763
2,885	2,656	4,800	520 2228	Petroleum Products	2,000	2,000	2,000
0	46	2,500	520 2308	Automotive Parts	3,000	3,000	3,000
244	1,918	1,500	520 2316	Heavy Equipment parts	3,500	3,500	3,500
2,973	548	3,000	520 2317	Equipment Parts & Maintenance	3,000	3,000	3,000
<u>419,048</u>	<u>154,613</u>	<u>458,416</u>	Total Materials & Services		<u>253,532</u>	<u>253,532</u>	<u>253,532</u>
CAPITAL OUTLAY							
246	0	0	530 3102	Construction	0	0	0
<u>246</u>	<u>0</u>	<u>0</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>535,637</u>	<u>271,677</u>	<u>585,111</u>	TOTAL COLL./STORMWATER EXPEND.		<u>387,998</u>	<u>387,998</u>	<u>387,998</u>
1,870,265	1,737,220	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>5,916,911</u>	<u>6,588,881</u>	<u>5,660,100</u>	TOTAL WASTEWATER EXPENSE		<u>6,416,635</u>	<u>6,416,635</u>	<u>6,416,635</u>

**City of Coos Bay 2012-2013 Budget
Special Public Safety Fund 4
Fund 04 was merged in FYE 11 into Fund 01**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES POLICE (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
29,148	33,221	0	300 0100	CARRYOVER BALANCE	0	0	0
				GRANTS			
960	0	0	340 0300	Seat Belt Enforcement Grant	0	0	0
2,435	0	0	340 0301	County Grant Revenue	0	0	0
1,050	0	0	340 0304	Bryne Grant/Bullet Proof Vest Grant	0	0	0
2,500	0	0	340 0500	Crime Prevention	0	0	0
<u>6,945</u>	<u>0</u>	<u>0</u>		Total Revenue from other Agencies	<u>0</u>	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY			
222	0	0	350 0100	Interest Police	0	0	0
<u>222</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
				CURRENT SERVICES			
10,926	0	0	360 1900	DUII Impact Panel Class Fees	0	0	0
780	0	0	360 2500	DRE Reimbursement	0	0	0
1,268	0	0	360 2525	Canine Donations	0	0	0
524	0	0	360 2600	Range User Fees	0	0	0
<u>13,498</u>	<u>0</u>	<u>0</u>		Total Current Services	<u>0</u>	<u>0</u>	<u>0</u>
				OTHER FINANCING SOURCES			
1,629	0	0	380 1600	Work Zone Enforcement Reimbursement	0	0	0
<u>1,629</u>	<u>0</u>	<u>0</u>		Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
<u>51,442</u>	<u>33,221</u>	<u>0</u>		TOTAL POLICE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>

**City of Coos Bay 2012-2013 Budget
Special Public Safety Fund 4**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	EXPENDITURES POLICE (410)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				PERSONNEL SERVICES			
16,107	0	0	510 1002	Overtime	0	0	0
101	0	0	510 1003	P.E.R.S.	0	0	0
55	0	0	510 1004	Social Security	0	0	0
467	0	0	510 1005	Employee Insurance	0	0	0
1	0	0	510 1007	Workers' Compensation	0	0	0
<u>16,731</u>	<u>0</u>	<u>0</u>		Total PERSONNEL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>
				MATERIALS AND SERVICES			
1,050	0	0	520 2243	Bullet Proof Vest Grant Equipment	0	0	0
678	0	0	520 2408	Range User Enhancements	0	0	0
6,493	0	0	520 2428	DUII Impact Panel Costs	0	0	0
757	0	0	520 2430	Crime Prevention Grant Costs	0	0	0
<u>8,978</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
0	33,221	0	550 5020	Transfer to General Fund	0	0	0
<u>0</u>	<u>33,221</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
25,734	0		560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>51,442</u>	<u>33,221</u>	<u>0</u>		TOTAL POLICE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>

**City of Coos Bay 2012-2013 Budget
Special Public Safety Fund 4**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		<u>RESOURCES FIRE (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
10,609	14,564	0	300	0500	CARRYOVER BALANCE	0	0	0
					GRANTS			
11,641	0	0	341	0311	State Emergency Response	0	0	0
11,956	0	0	341	0312	Grant - Fire Safer	0	0	0
<u>23,597</u>	<u>0</u>	<u>0</u>			Total Revenue from other Agencies	0	0	0
					USE OF MONEY AND PROPERTY			
82	0	0	351	0100	Interest Fire	0	0	0
<u>82</u>	<u>0</u>	<u>0</u>			Total Use of Money and Property	0	0	0
					CURRENT SERVICES			
5,050	0	0	361	0800	Miscellaneous Donations	0	0	0
200	0	0	361	0900	Memorial Bricks Donations	0	0	0
<u>5,250</u>	<u>0</u>	<u>0</u>			Total Current Services	0	0	0
<u>39,538</u>	<u>14,564</u>	<u>0</u>			TOTAL FIRE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>

**City of Coos Bay 2012-2013 Budget
Special Public Safety Fund 4**

<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Council Adopted 2011-12</u>	<u>Acct. No.</u>	<u>EXPENDITURES FIRE (411)</u>		<u>Proposed 2012-13</u>	<u>Committee Approved 2012-13</u>	<u>Council Adopted 2012-13</u>
				PERSONNEL SERVICES				
11,291	0	0	520 1002	Overtime	0	0	0	
<u>11,291</u>	<u>0</u>	<u>0</u>		Total PERSONNEL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	
				MATERIALS AND SERVICES				
350	0	0	520 2108	Contractual (old)	0	0	0	
1,562	0	0	520 2250	Memorial Bricks Costs	0	0	0	
4,283	0	0	520 2260	Safer Grant - Recruitment	0	0	0	
<u>6,195</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>	
				TRANSFERS				
0	14,564	0	550 5020	Transfer to General Fund	0	0	0	
<u>0</u>	<u>14,564</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	
22,052	0	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	
<u>39,538</u>	<u>14,564</u>	<u>0</u>		TOTAL FIRE EXPENDITURE	<u>0</u>	<u>0</u>	<u>0</u>	
90,980	47,785	0		TOTAL PUBLIC SAFETY REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	
<u>90,980</u>	<u>47,785</u>	<u>0</u>		TOTAL PUBLIC SAFETY EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	

City of Coos Bay 2012-2013 Budget
Police Public Safety Fund 43
Fund 43 was merged in FYE 11 into Fund 01

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES POLICE (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				GRANTS			
0	2,080	0	340	0300 Seat Belt Enforcement Grant	0	0	0
0	905	0	340	0304 Bulletproof Vest Grant	0	0	0
0	14,940	0	340	0305 DUII Grant	0	0	0
<u>0</u>	<u>17,925</u>	<u>0</u>		Total Revenue from other Agencies	<u>0</u>	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY			
0	230	0	350	0100 Interest Police	0	0	0
<u>0</u>	<u>230</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
				CURRENT SERVICES			
0	12,520	0	360	1000 DUII Impact Panel Class Fees	0	0	0
0	304	0	360	1200 DRE Reimbursement	0	0	0
0	29,274	0	360	1250 ODOT Reimbursement-Eastside Bridge	0	0	0
0	499	0	360	1300 Range User Fees	0	0	0
0	5,594	0	360	1450 Police Service - Reimbursements (new)	0	0	0
0	3,256	0	360	2000 Insurance Reimbursement	0	0	0
<u>0</u>	<u>51,447</u>	<u>0</u>		Total Current Services	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
0	40,734	0	390	0800 Transfers in from General Fund	0	0	0
<u>0</u>	<u>40,734</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>110,336</u>	<u>0</u>		TOTAL POLICE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>

**City of Coos Bay 2012-2013 Budget
Police Public Safety Fund 43
Department 430**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (430)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				PERSONNEL SERVICES			
0	47,532	0	510 1002	Overtime	0	0	0
0	4,252	0	510 1003	P.E.R.S.	0	0	0
0	2,004	0	510 1004	Social Security	0	0	0
0	1,258	0	510 1005	Employee Insurance	0	0	0
0	522	0	510 1007	Workers' Compensation	0	0	0
<u>0</u>	<u>55,568</u>	<u>0</u>		Total PERSONNEL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>
				MATERIALS AND SERVICES			
0	905	0	520 2243	Bullet Proof Vest Grant Equipment	0	0	0
0	1,200	0	520 2425	Canine Program	0	0	0
0	2,996	0	520 2428	DUII Impact Panel Costs	0	0	0
0	2,500	0	520 2430	Crime Prevention Grant Costs	0	0	0
<u>0</u>	<u>7,601</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
<u>0</u>	<u>43,911</u>	<u>0</u>	550 5010	Transfers to General Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>43,911</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
				OTHER FINANCING USES			
<u>0</u>	<u>3,256</u>	<u>0</u>	560 6003	Insurance Reimbursement (Other I559Expenditures M/S)	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>3,256</u>	<u>0</u>		Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>110,336</u>	<u>0</u>		TOTAL POLICE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>

**City of Coos Bay 2012-2013 Budget
Fire Public Safety Fund 44
Fund 44 was merged in FYE 11 into Fund 01**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES FIRE (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
GRANTS							
0	21,500	0	340 0312	Grant - Fire Safer	0	0	0
0	21,500	0		Total Revenue from other Agencies	0	0	0
USE OF MONEY AND PROPERTY							
0	25	0	350 0100	Interest Fire	0	0	0
0	25	0		Total Use of Money and Property	0	0	0
CURRENT SERVICES							
0	3,226	0	360 1000	Fire Services-Reimbursement	0	0	0
0	28,812	0	360 1250	ODOT Reimbursement-Eastside Bridge	0	0	0
0	32,038	0		Total Current Services	0	0	0
TRANSFERS							
0	22,052	0	390 0800	Transfers in from General Fund	0	0	0
0	22,052	0		Total Transfers	0	0	0
0	75,615	0		TOTAL FIRE REVENUE	0	0	0

**City of Coos Bay 2012-2013 Budget
Fire Public Safety Fund 44
Department 411**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES FIRE (411)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				PERSONNEL SERVICES			
0	161	0	520 1001	Salaries	0	0	0
0	23,107	0	520 1002	Overtime	0	0	0
0	3,682	0	520 1003	P.E.R.S.	0	0	0
0	1,732	0	520 1004	Social Security	0	0	0
0	498	0	520 1007	Workers' Compensation	0	0	0
<u>0</u>	<u>29,180</u>	<u>0</u>		Total PERSONNEL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>
				MATERIALS AND SERVICES			
0	954	0	520 2110	Fire Services Reimbursements	0	0	0
0	856	0	520 2250	Memorial Bricks Costs	0	0	0
0	22,380	0	520 2260	Safer Grant - Recruitment	0	0	0
0	6,460	0	520 2270	Safer Grant - Retention	0	0	0
<u>0</u>	<u>30,650</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
<u>0</u>	<u>13,881</u>	<u>0</u>	550 5010	Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>13,881</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
				OTHER FINANCING USES			
<u>0</u>	<u>1,904</u>	<u>0</u>	560 6003	Insurance Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>75,615</u>	<u>0</u>		TOTAL FIRE EXPENDITURE	<u>0</u>	<u>0</u>	<u>0</u>

HOTEL/MOTEL TAX FUND

Background

The City of Coos Bay established the transient room tax with the enactment of Ordinance No. 2663 in 1976 (Chapter 3.55 in our municipal code). The tax is imposed on lodging businesses intended for occupancy of 30 days or less such as hotels/motels, bed and breakfast, RV parks, and vacation rentals. The current tax imposed is 7% and is paid to the city in quarterly payments. 2/7 of the gross receipts are used to help fund the Visitor and Convention Bureau.

Program Description

The Hotel/Motel Tax Fund is used to fund maintenance, operations, and functions relating to tourism such as

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

This fund provides finances used for management agreements with the Boat Building Center, Historical Railroad Museum, and Coos Art Museum. Funds are also used for maintenance of the Marshfield Sun Printing Museum, utilities and insurance for the Egyptian Theatre, and operation of the Visitor Information Center.

The Hotel/Motel Tax Fund is used for promotion of community events such as the 4th of July in Mingus Park, fireworks display, and purchase and replacement of Christmas decorations. Purchase of flowers for the Downtown hanging baskets and Empire streetscape are also a part of this fund. The Visitor and Convention Bureau receive funding from the City of Coos Bay from this budget, as well as from the City of North Bend and the Coquille Indian Tribe.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 2% of the City Manager's, 5% of the Finance Director's, 5% of the Deputy Finance Director's, 5% of the Finance Assistance's, 5% of the Accounting Tech's, 5% of the Intermediate Accountant's. 10% of the Public Works Operations Superintendent's, 5% of the Public Works Operations Administrator's, 30% of the Streets Lead Maintenance Worker II's 70% of the Park's Lead Maintenance Worker II's, 8% of one (1) Maintenance Worker II's, 70% of one (1) Maintenance Worker I's, 28% of four (4) Maintenance Worker II's, 3% of the part-time (.5FTE) Mechanic II's and 1% of the full-time Mechanic II's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Hotel/Motel Tax Fund 5**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
<u>162,659</u>	<u>67,738</u>	<u>66,363</u>	300 0100	CARRYOVER BALANCE	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
				TAXES			
329,807	337,301	330,517	311 0100	Hotel/Motel Tax - General	331,000	331,000	331,000
134,428	133,780	135,000	311 0200	Hotel/Motel Tax - Visitor's & Convention Bureau	135,000	135,000	135,000
<u>464,235</u>	<u>471,081</u>	<u>465,517</u>		Total Taxes	<u>466,000</u>	<u>466,000</u>	<u>466,000</u>
				USE OF MONEY AND PROPERTY			
731	387	500	350 0100	Interest	100	100	100
720	720	720	350 0900	Coos Art Museum Rents	720	720	720
<u>1,451</u>	<u>1,107</u>	<u>1,220</u>		Total Use of Money and Property	<u>820</u>	<u>820</u>	<u>820</u>
				CURRENT SERVICES			
4,396	7,549	0	360 0100	Visitor's Center Revenue	8,000	8,000	8,000
<u>4,396</u>	<u>7,549</u>	<u>0</u>		Total Current Services	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
				OTHER INCOME			
0	8,586	0	380 0100	Misc Revenue	9,000	9,000	9,000
<u>0</u>	<u>8,586</u>	<u>0</u>		Total Other Income	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
				TRANSFERS IN			
11,075	151,759	127,696	390 0800	Transfer in from General Fund	148,503	148,503	148,503
<u>11,075</u>	<u>151,759</u>	<u>127,696</u>		Total Transfers in	<u>148,503</u>	<u>148,503</u>	<u>148,503</u>
<u>643,816</u>	<u>707,820</u>	<u>660,796</u>		TOTAL HOTEL/MOTEL TAX REVENUE	<u>668,323</u>	<u>668,323</u>	<u>668,323</u>

**City of Coos Bay 2012-2013 Budget
Hotel/Motel Tax Fund 5
Department 410**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		<u>EXPENDITURES (410)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES								
151,649	151,045	158,664	510	1001	Salaries	154,825	154,825	154,825
1,254	3,960	7,815	510	1002	Overtime	7,485	7,485	7,485
23,097	22,320	30,681	510	1003	P.E.R.S.	27,350	27,350	27,350
11,192	11,115	12,743	510	1004	Social Security	12,433	12,433	12,433
41,893	41,384	41,302	510	1005	Employee Insurance	40,717	40,717	40,717
352	0	2,066	510	1006	Unemployment	2,136	2,136	2,136
7,819	5,221	12,389	510	1007	Workers' Compensation	12,890	12,890	12,890
237,256	235,045	265,660			Total PERSONNEL SERVICES	257,836	257,836	257,836
MATERIALS AND SERVICES								
19,493	24,487	23,000	520	2101	Tourism related - dock utilities	23,000	23,000	23,000
4,911	4,105	4,000	520	2108	Contractual	7,947	7,947	7,947
22,556	29,044	25,000	520	2204	Community Events & Promotion	28,000	28,000	28,000
0	2,531	2,400	520	2307	Historical Rail Museum	3,400	3,400	3,400
0	776	2,000	520	2308	Sun Building Maintenance	9,700	9,700	9,700
13,412	0	0	520	2309	Art Museum Bldg Maintenance (combined with 2435)	0	0	0
4,367	0	0	520	2310	Tourist Center Bldg Maintenance (combined with 2434)	0	0	0
0	3,520	18,220	520	2311	Egyptian Theater	18,220	18,220	18,220
19,077	0	0	520	2402	Art Museum Utilities (combined with 2435)	0	0	0
720	540	720	520	2403	Art Museum Rents (in and out)	720	720	720
11,498	8,060	14,000	520	2410	Boat Building Center	14,000	14,000	14,000
134,428	133,780	135,000	520	2429	Visitors Convention Bureau (in and out)	135,000	135,000	135,000
120	0	0	520	2430	Christmas Lights	0	0	0
22,932	22,658	45,000	520	2433	Special Projects (including Christmas Lights)	45,000	45,000	45,000
70,306	96,585	81,000	520	2434	Tourist Information Center	81,000	81,000	81,000
15,000	45,845	44,500	520	2435	Art Museum Management/Maintenance/Utilities	44,500	44,500	44,500
338,822	371,931	394,840			Total Materials and Services	410,487	410,487	410,487
0	0	296	560	6001	CONTINGENCY	0	0	0
67,738	100,844	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
643,816	707,820	660,796			TOTAL HOTEL/MOTEL TAX EXPENSE	668,323	668,323	668,323

LIBRARY

Mission Statement

The Coos Bay Public Library exists to provide library materials and services, and guidance to those materials and services, from which Coos County residents may choose in meeting their informational, educational, cultural, and recreational needs.

The library upholds the principles of intellectual freedom and the public's right to know by providing all members of the community with free, open, and equal access to ideas and information which reflects the multiplicity of viewpoints on which a democratic society depends.

The library will provide its services by whatever means required to meet the diverse needs of all its constituents without regard to age, gender, religion, background, economic status, ability, interests, lifestyle, occupation, cultural heritage, or social values.

The library is dedicated to earning the public trust through continual responsiveness to citizen expectations, by treating each patron with courtesy and respect, by acting with responsibility and integrity in all aspects of library operation, and by exhibiting a true commitment to the concept of public service at all times.

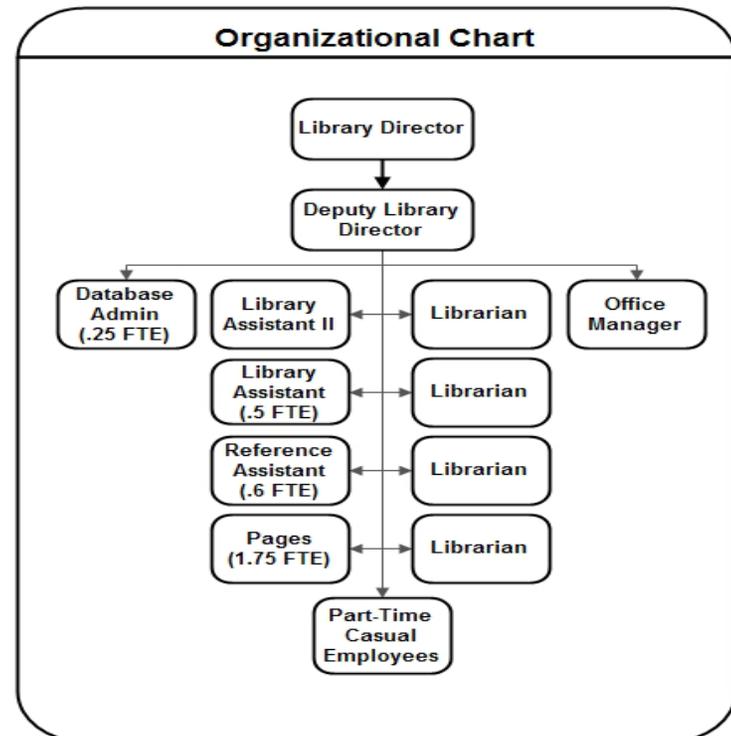
Program Description

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.

2012/2013 Goals

- Plan for future library building expansion.
- Strengthen partnerships with community groups.
- Address growing operations revenue-to-expenditure gap.
- Promote awareness of library services to a changing community.



**City of Coos Bay 2012-2013 Budget
Library Fund 7**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
CARRYOVER BALANCE							
426,608	380,501	225,000	300 0100	Carryover Balance - Regular	247,000	247,000	247,000
68,811	64,530	64,688	300 0200	Carryover Balance - Memorial/Board (CD) (Restricted)	60,000	60,000	60,000
<u>495,419</u>	<u>445,031</u>	<u>289,688</u>		Total Carryover Balance	<u>307,000</u>	<u>307,000</u>	<u>307,000</u>
REVENUE FROM OTHER AGENCIES							
3,264	2,021	2,400	340 0300	State Library Grant	2,400	2,400	2,400
800	0	0	340 0301	Memorial Grants	0	0	0
0	0	0	340 0301	Grants	2,500	2,500	2,500
914,767	961,579	927,000	340 0900	Library Tax Base	927,000	927,000	927,000
<u>918,831</u>	<u>963,600</u>	<u>929,400</u>		Total Revenue from other Agencies	<u>931,900</u>	<u>931,900</u>	<u>931,900</u>
USE OF MONEY AND PROPERTY							
4,547	2,826	2,000	350 0100	Interest	800	800	800
2,480	2,335	2,500	350 1100	Auditorium Rental	2,500	2,500	2,500
<u>7,027</u>	<u>5,161</u>	<u>4,500</u>		Total Use of Money & Property	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
CHARGES FOR CURRENT SERVICES							
3,911	4,386	3,900	360 0100	Copies	3,900	3,900	3,900
65,992	67,555	64,126	360 1700	Data Base Specialist Fees	66,551	66,551	66,551
23,014	21,912	24,000	360 1800	Library Fees	22,000	22,000	22,000
<u>92,917</u>	<u>93,853</u>	<u>92,026</u>		Total Charges for Current Services	<u>92,451</u>	<u>92,451</u>	<u>92,451</u>
OTHER INCOME							
82	0	0	380 0100	Miscellaneous	0	0	0
216	306	0	380 0200	Cash over/short	0	0	0
1,418	3,879	0	380 0400	Reimbursements	500	500	500
19,872	34,213	30,000	380 0900	Gifts & Donations	30,000	30,000	30,000
<u>21,588</u>	<u>38,398</u>	<u>30,000</u>		Total Other Income	<u>30,500</u>	<u>30,500</u>	<u>30,500</u>
<u>1,535,782</u>	<u>1,546,043</u>	<u>1,345,614</u>		TOTAL LIBRARY REVENUE	<u>1,365,151</u>	<u>1,365,151</u>	<u>1,365,151</u>

**City of Coos Bay 2012-2013 Budget
Library Fund 7
Department 510**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (510)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
553,179	647,954	532,217	510 1001	Salaries	565,486	565,486	565,486
80,928	86,911	89,378	510 1003	P.E.R.S.	99,858	99,858	99,858
42,328	48,538	40,714	510 1004	Social Security	43,260	43,260	43,260
130,829	132,865	108,742	510 1005	Employee Insurance	123,576	123,576	123,576
0	2,600	14,031	510 1006	Unemployment	12,806	12,806	12,806
1,385	1,164	1,509	510 1007	Workers' Compensation	1,805	1,805	1,805
0	135	37	510 1008	Volunteer Worker's Compensation	93	93	93
<u>808,649</u>	<u>920,167</u>	<u>786,628</u>		Total PERSONNEL SERVICES	<u>846,884</u>	<u>846,884</u>	<u>846,884</u>
MATERIALS AND SERVICES							
41	0	0	520 2001	Meetings, Travel and Dues	0	0	0
5,397	5,204	3,000	520 2005	Training, Meetings, Travel, and Dues	6,250	6,250	6,250
29,233	35,232	33,000	520 2101	Utilities	36,000	36,000	36,000
4,476	3,834	6,800	520 2102	Telephone	4,500	4,500	4,500
1,810	1,269	1,900	520 2105	Advertising	1,900	1,900	1,900
1,548	27	0	520 2108	Contractual	0	0	0
3,139	2,059	2,600	520 2122	Duplicating	5,500	5,500	5,500
1,215	365	800	520 2123	Printing	1,100	1,100	1,100
766	260	600	520 2128	Program & Display (combined w/office supplies/printing)	0	0	0
2,193	1,865	2,000	520 2205	Office Supplies	2,600	2,600	2,600
8,081	8,223	11,000	520 2206	Postage	9,000	9,000	9,000
220	166	300	520 2208	Miscellaneous (combined with office supplies)	0	0	0
1,261	1,803	1,500	520 2224	Data Processing Supplies (combined with duplicating)	0	0	0
3,068	3,333	3,200	520 2225	Janitorial Supplies	3,200	3,200	3,200
848	0	0	520 2234	Library Grant Materials	0	0	0
14,933	11,263	14,000	520 2235	Library Supplies	15,000	15,000	15,000
79,088	71,055	60,000	520 2236	Library Books and Records	70,000	70,000	70,000
10,615	10,232	11,000	520 2237	Periodicals	11,000	11,000	11,000

Library Expenditures (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
MATERIALS AND SERVICES CONTINUED							
143	149	200	520	2238	200	200	200
4,574	2,621	1,480	520	2239	1,480	1,480	1,480
13,050	13,930	14,068	520	2302	14,500	14,500	14,500
1,412	360	700	520	2303	8,200	8,200	8,200
14,759	14,550	13,652	520	2304	14,000	14,000	14,000
32,003	29,320	30,000	520	2309	30,000	30,000	30,000
449	550	0	520	2406	500	500	500
0	0	400	520	2424	400	400	400
38,234	34,580	20,000	520	2450	20,000	20,000	20,000
<u>272,556</u>	<u>252,250</u>	<u>232,200</u>			<u>255,330</u>	<u>255,330</u>	<u>255,330</u>
TOTAL MATERIALS AND SERVICES							
CAPITAL OUTLAY							
9,546	4,832	10,000	530	3001	0	0	0
<u>9,546</u>	<u>4,832</u>	<u>10,000</u>			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY							
CONTINGENCY							
0	0	252,098	560	6001	202,937	202,937	202,937
0	0	64,688	560	6001	60,000	60,000	60,000
<u>0</u>	<u>0</u>	<u>316,786</u>			<u>262,937</u>	<u>262,937</u>	<u>262,937</u>
TOTAL CONTINGENCY							
445,031	368,794	0	560	6002	0	0	0
<u>445,031</u>	<u>368,794</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
UNAPPROPRIATED ENDING FUND BALANCE							
<u>1,535,782</u>	<u>1,546,043</u>	<u>1,345,614</u>			<u>1,365,151</u>	<u>1,365,151</u>	<u>1,365,151</u>
TOTAL LIBRARY EXPENDITURES							

PUBLIC WORKS AND DEVELOPMENT DEPARTMENT – BUILDING CODES

Program Description

The Building Codes Division budget includes expenses for the administration of the building, mechanical inspection, and plan review programs 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.

Portions of the personnel costs for the City Attorney, City Manager, Code/Planning Specialists, Codes Enforcement, Codes Administrator, Public Works and Development Director, Finance staff, and Mechanic II are paid for by this program for complete cost accounting.

The Codes Administrator serves as the City's Building Official, and he inspects and evaluates built-on-site, 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.

The Division is responsible for implementing the City's dangerous and substandard building codes. Implementing the dangerous and substandard building code can cover issues such as tenants who wish to complain about their water heaters and gutters, significant analysis involved in dilapidated buildings or buildings that have suffered significant damage due to fire or earthquake.

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. Recommendations will be forwarded to Council for any adjustments.

Contractual services in this year's budget include the cost as needed for substandard and dangerous buildings abatement of Hearing Officer's time, outside plan review services, and continue to digitally archive old plans.

2012/2013 Goals

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

Activities Aimed at Achieving the Goals include the following:

- Continue formal and informal meetings with customers and professional groups to identify areas to improve delivery of service to customers.
- Continue customer service training for building codes personnel.
- Implement e-permitting software.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflects 4% of the City Manager's, 3% of the Finance Director's, 30% of the Deputy Finance Director's, 3% of the Finance Assistant's, 3% of the Accounting Technician's, 3% of the Intermediate Accountant, 25% of the City Attorney's, 25% of the Code Enforcement Officer's, 50% of two (2) Planning / Code Specialist's, 85% of the Building Code Administrator's, and 1% of the full-time Mechanic II's salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 129 in this budget.

**City of Coos Bay 2012-2013 Budget
Building Codes Fund 8**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
409,477	270,289	96,000	300 0100	CARRYOVER BALANCE	400,000	400,000	400,000
				LICENSES AND PERMITS			
59,577	162,332	145,500	330 0600	Plan Check Fees	125,500	125,500	125,500
88,763	98,715	143,700	330 0700	Building Permits	160,700	160,700	160,700
260	130	300	330 0800	Plumbing Permits	600	600	600
16,799	17,007	15,000	330 0900	Mechanical Permits	10,000	10,000	10,000
94	55	100	330 1000	Electrical Permits	100	100	100
704	352	350	330 1400	Mobile Home Permits	350	350	350
23,818	95,792	112,500	330 1500	Other Permits	75,000	75,000	75,000
<u>190,015</u>	<u>374,383</u>	<u>417,450</u>		Total Licenses and Permits	<u>372,250</u>	<u>372,250</u>	<u>372,250</u>
				USE OF MONEY AND PROPERTY			
3,043	1,502	2,000	350 0100	Interest	1,300	1,300	1,300
<u>3,043</u>	<u>1,502</u>	<u>2,000</u>		Total Use of Money & Property	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
				OTHER INCOME			
1,042	86	100	380 0100	Miscellaneous	1,000	1,000	1,000
12	0	0	380 0200	Cash Over/Short	0	0	0
<u>1,054</u>	<u>86</u>	<u>100</u>		Total Other Income	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
				TRANSFERS			
0	0	64,298	390 0800	Loan from General Fund	0	0	0
0	0	53,997	390 0100	Transfer from Building Codes Reserve	0	0	0
<u>0</u>	<u>0</u>	<u>118,295</u>			<u>0</u>	<u>0</u>	<u>0</u>
<u>603,589</u>	<u>646,260</u>	<u>633,845</u>		TOTAL BUILDING CODE REVENUE	<u>774,550</u>	<u>774,550</u>	<u>774,550</u>

**City of Coos Bay 2012-2013 Budget
Building Codes Fund 8
Department 304**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (304)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
201,688	206,711	172,819	510 1001	Salaries	199,928	199,928	199,928
47	1	525	510 1002	Overtime	930	930	930
25,731	30,339	31,891	510 1003	P.E.R.S.	36,346	36,346	36,346
14,863	14,849	13,276	510 1004	Social Security	15,387	15,387	15,387
45,057	37,903	30,651	510 1005	Employee Insurance	39,333	39,333	39,333
719	0	8,525	510 1006	Unemployment	5,717	5,717	5,717
1,270	1,158	1,593	510 1007	Workers' Compensation	2,083	2,083	2,083
12,282	9,562	0	510 1009	Comp/Vacation Accruals	0	0	0
<u>301,657</u>	<u>300,523</u>	<u>259,280</u>	Total PERSONNEL SERVICES		<u>299,724</u>	<u>299,724</u>	<u>299,724</u>
MATERIALS AND SERVICES							
2,087	1,490	1,750	520 2001	Meetings, Travel & Memberships	2,000	2,000	2,000
110	0	500	520 2003	Publications	500	500	500
1,867	2,340	4,000	520 2005	Training	4,000	4,000	4,000
165	702	800	520 2102	Telephone	1,000	1,000	1,000
11,760	11,760	12,476	520 2104	Property/office lease	12,476	12,476	12,476
248	0	350	520 2105	Advertising	200	200	200
8,974	8,456	339,092	520 2108	Contractual	100,000	100,000	100,000
3,852	2,625	5,197	520 2120	Insurance	5,489	5,489	5,489
167	25	300	520 2122	Duplicating	2,000	2,000	2,000
210	97	500	520 2123	Printing	500	500	500
914	1,121	1,000	520 2200	Merchant Fees	1,000	1,000	1,000
382	807	800	520 2205	Office Supplies	800	800	800
165	34	200	520 2206	Postage	200	200	200
26	0	100	520 2208	Miscellaneous	100	100	100
38	1,611	1,000	520 2216	Small Equipment	1,000	1,000	1,000
103	523	250	520 2224	Data Processing Supplies	500	500	500
547	949	750	520 2228	Petroleum Products	1,000	1,000	1,000
0	0	100	520 2303	Equipment Repairs	300	300	300
28	100	100	520 2308	Automotive Parts	500	500	500
<u>31,643</u>	<u>32,640</u>	<u>369,265</u>	Total Materials and Services		<u>133,565</u>	<u>133,565</u>	<u>133,565</u>

PWD Building Codes (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
<u>0</u>	<u>0</u>	<u>5,300</u>	550	5013 Transfer to Technology Fund	<u>5,300</u>	<u>5,300</u>	<u>5,300</u>
<u>0</u>	<u>0</u>	<u>0</u>	560	6001 CONTINGENCY	<u>50,185</u>	<u>50,185</u>	<u>50,185</u>
<u>270,289</u>	<u>313,097</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>285,776</u>	<u>285,776</u>	<u>285,776</u>
<u>603,589</u>	<u>646,260</u>	<u>633,845</u>		TOTAL PWD BUILDING CODES	<u>774,550</u>	<u>774,550</u>	<u>774,550</u>

**City of Coos Bay 2012-2013 Budget
9-1-1 Tax Fund 10**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
<u>96,715</u>	<u>98,523</u>	<u>32,227</u>	300 100	CARRYOVER BALANCE	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
				REVENUE FROM OTHER AGENCIES			
84,151	82,915	82,000	340 1600	City of Coos Bay	77,774	77,774	77,774
21,127	63,183	80,986	340 2000	City of Coquille (PSAP)	18,822	18,822	18,822
<u>59,013</u>	<u>7,539</u>	<u>7,264</u>	340 2300	911 Contracts	<u>71,811</u>	<u>71,811</u>	<u>71,811</u>
<u>164,291</u>	<u>153,637</u>	<u>170,250</u>		Total Revenue from Other Agencies	<u>168,407</u>	<u>168,407</u>	<u>168,407</u>
				USE OF MONEY AND PROPERTY			
<u>484</u>	<u>246</u>	<u>0</u>	350 0100	Interest	<u>100</u>	<u>100</u>	<u>100</u>
<u>484</u>	<u>246</u>	<u>0</u>		Total Use of Money and Property	<u>100</u>	<u>100</u>	<u>100</u>
<u>261,490</u>	<u>252,406</u>	<u>202,477</u>		TOTAL 911 TAX REVENUE	<u>243,507</u>	<u>243,507</u>	<u>243,507</u>

**City of Coos Bay 2012-2013 Budget
9-1-1 Tax Fund 10
Department 380**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	EXPENDITURES (380)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
PERSONNEL SERVICES							
96,941	91,740	109,294	510 1001	Salaries	108,042	108,042	108,042
2,111	7,623	10,929	510 1002	Overtime	10,805	10,805	10,805
14,602	13,221	23,612	510 1003	P.E.R.S.	21,158	21,158	21,158
7,359	5,655	9,197	510 1004	Social Security	9,092	9,092	9,092
25,975	23,363	26,093	510 1005	Employee Insurance	16,606	16,606	16,606
0	0	500	510 1006	Unemployment	500	500	500
232	109	352	510 1007	Worker's Compensation	402	402	402
<u>147,220</u>	<u>141,711</u>	<u>179,977</u>		Total PERSONNEL SERVICES	<u>166,605</u>	<u>166,605</u>	<u>166,605</u>
MATERIALS AND SERVICES							
7,831	7,817	8,000	520 2102	Telephone	8,000	8,000	8,000
2,721	0	0	520 2104	CAD/RMS Lease	0	0	0
2,695	5,220	14,500	520 2108	Contractual	14,500	14,500	14,500
2,500	1,546	0	520 2304	Equipment Maintenance Contracts	0	0	0
<u>15,747</u>	<u>14,583</u>	<u>22,500</u>		Total Materials and Services	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6001	CONTINGENCY	<u>15,554</u>	<u>15,554</u>	<u>15,554</u>
<u>98,523</u>	<u>96,112</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>38,848</u>	<u>38,848</u>	<u>38,848</u>
<u>261,490</u>	<u>252,406</u>	<u>202,477</u>		TOTAL 9 1 1 TAX EXPENDITURES	<u>243,507</u>	<u>243,507</u>	<u>243,507</u>

**City of Coos Bay 2012-2013 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day
55,618	3,431	59,049	1 Jurisdictional Exchange Loan 8/2005 (8/13 mature)	<u>2012</u> August	15
169,000	268,762	437,762	Wastewater OFIA Series 2012 (est 2027 mature)	December	1
234,000	286,000	520,000	Wastewater OFIA Series 2013 (est 2028 mature)	December	1
3,602	5,019	8,621	2 Water 2005-OECDD 6/2005 (12/29 mature)	December	1
255,000	100,797	355,797	3 Refunding Water Series 2006 4/2006 (12/24 mature)	December	1
0	111,650	111,650	4 Fire Station 4/2009 (6/28 mature)	December	1
60,000	6,000	66,000	9 City Hall Seismic Loan from URA (12/21 mature)	December	1
65,000	9,126	74,126	10 Wastewater Land Purchase 11/12 (12/20 mature)	December	1
				<u>2013</u>	
56,718	2,331	59,049	1 Jurisdictional Exchange Loan (8/13 mature)	February	15
0	8,112	8,112	10 Wastewater Land Purchase 11/12 (12/20 mature)	June	1
0	94,422	94,422	3 Refunding Water Series 2006 4/2006 (12/24 mature)	June	1
265,000	111,650	376,650	4 Fire Station 4/2009 (6/28 mature)	June	1
250,000	170,000	420,000	8 Water OFIA Series 2010	June	30
<u>1,413,938</u>	<u>1,177,300</u>	<u>2,591,238</u>	TOTAL	Annual Debt	
SUMMARY					
112,336	5,762	118,098	Jurisdictional Exchange Fund (39) (8/13 mature)	Fund	118,098
403,000	554,762	957,762	Wastewater Projects (12) (est 2027/2028 mature)	Fund	1,984,840
65,000	17,238	82,238	Wastewater Land Purchase 11/12 (12/20 mature)		
60,000	6,000	66,000	City Hall Seismic Loan from URA (12/21 mature)		
3,602	5,019	8,621	Water 2005-OECDD (12) (12/29 mature)		
250,000	170,000	420,000	Water OFIA Series 2010		
<u>255,000</u>	<u>195,219</u>	<u>450,219</u>	Refunding Water (12) (12/24 mature)		
1,036,602	948,238	1,984,840	Total Fund 12		
265,000	223,300	488,300	Fire Station (11) 6/28 mature	Fund	488,300
<u>1,413,938</u>	<u>1,177,300</u>	<u>2,591,238</u>	TOTAL	Annual Debt	2,591,238

**City of Coos Bay 2012-2013 Budget
General Obligation Bond Redemption Fund 11
Department 600**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
107,794	62,260	90,000	300 0100	CARRYOVER BALANCE	105,916	105,916	105,916
				PROPERTY TAXES			
410,715	492,025	491,100	310 0100	Current Property Taxes	488,300	488,300	488,300
32,963	38,695	0	310 0200	Delinquent Property Taxes	0	0	0
<u>443,678</u>	<u>530,720</u>	<u>491,100</u>		Total Property Taxes	<u>488,300</u>	<u>488,300</u>	<u>488,300</u>
				USE OF MONEY AND PROPERTY			
1,738	1,536	0	350 0100	Interest	0	0	0
<u>1,738</u>	<u>1,536</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS IN			
0	0	101,000	390 0800	General Fund	129,375	129,375	129,375
<u>0</u>	<u>0</u>	<u>101,000</u>		Total Transfers In	<u>129,375</u>	<u>129,375</u>	<u>129,375</u>
<u>553,210</u>	<u>594,516</u>	<u>682,100</u>		TOTAL G.O. BOND FUND REVENUE	<u>723,591</u>	<u>723,591</u>	<u>723,591</u>
				EXPENDITURES (600)			
				DEBT SERVICE			
245,000	250,000	260,000	540 4003	Principal (Fire GO Series 2009)	265,000	265,000	265,000
245,950	238,600	231,100	540 4004	Interest (Fire GO Series 2009)	223,300	223,300	223,300
<u>490,950</u>	<u>488,600</u>	<u>491,100</u>		Total Debt Service	<u>488,300</u>	<u>488,300</u>	<u>488,300</u>
<u>62,260</u>	<u>105,916</u>	<u>191,000</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>235,291</u>	<u>235,291</u>	<u>235,291</u>
				Fire Station GO Bond prepayment not allowed until after 6/1/19			
<u>553,210</u>	<u>594,516</u>	<u>682,100</u>		TOTAL G.O. BOND EXPENDITURES	<u>723,591</u>	<u>723,591</u>	<u>723,591</u>

**City of Coos Bay 2012-2013 Budget
Revenue Bond Fund 12
Department 610**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
597	597	0	300	0100	CARRYOVER BALANCE	520,597	520,597	520,597
					REVENUE FROM OTHER AGENCIES			
460,602	463,005	635,526	340	1100	Water Board Bond Payments	878,840	878,840	878,840
460,602	463,005	635,526			Total Revenue from Other Agencies	878,840	878,840	878,840
					TRANSFERS IN			
0	0	520,000	390	1000	Transfer from WW Improvement Fund	1,040,000	1,040,000	1,040,000
0	0	0	390	2000	Transfer from General Fund	66,000	66,000	66,000
0	0	520,000	390	0900	Transfer from WW Fund	520,000	520,000	520,000
0	0	1,040,000			Total Transfers	1,626,000	1,626,000	1,626,000
461,199	463,602	1,675,526			TOTAL REVENUE BOND REVENUE	3,025,437	3,025,437	3,025,437
					EXPENDITURES (610)			
					DEBT SERVICE			
228,113	238,268	253,431	540	4001	Principal OECDD CBNBWB (2005/2006, 2029/2024 matur	258,602	258,602	258,602
232,489	222,561	212,095	540	4002	Interest OECDD CBNBWB (2005/2006, 2029/2024 mature	200,238	200,238	200,238
460,602	460,829	465,526			Total Debt Service	458,840	458,840	458,840
0	0	0	540	4007	Principal CBNBWB OFIA Series 2010 estimated	250,000	250,000	250,000
0	2,176	170,000	540	4008	Interest CBNBWB OFIA Series 2010 estimated	170,000	170,000	170,000
0	2,176	170,000			Total Debt Service	420,000	420,000	420,000
0	0	234,000	540	4009	Principal WW Land Purchase 2012	65,000	65,000	65,000
0	0	286,000	540	4010	Interest WW Land Purchases 2012	17,238	17,238	17,238
0	0	0	540	4011	Principal WW Revenue Series 2012	169,000	169,000	169,000
0	0	0	540	4012	Interest WW Revenue Series 2012	268,762	268,762	268,762
0	0	0	540	4013	Principal WW Revenue Series 2013	234,000	234,000	234,000
0	0	0	540	4014	Interest WW Revenue Series 2013	286,000	286,000	286,000
0	0	520,000			Total Debt Service	1,040,000	1,040,000	1,040,000
0	0	0	540	4015	Principal City Hall Seismic Loan from URA 2011	60,000	60,000	60,000
0	0	0	540	4016	Interest City Hall Seismic Loan from URA 2011	6,000	6,000	6,000
0	0	0			Total Debt Service	66,000	66,000	66,000

Revenue Bond Fund 12 (continued)

<u>460,602</u>	<u>463,005</u>	<u>1,155,526</u>				<u>1,984,840</u>	<u>1,984,840</u>	<u>1,984,840</u>
					Total Debt Service Payments			
0	0	520,000	560	6004	WW Bond Reserve (Series 2012 estimated)	520,000	520,000	520,000
0	0	0	560	6004	WW Bond Reserve (Series 2013 estimated)	520,000	520,000	520,000
<u>0</u>	<u>0</u>	<u>520,000</u>			Total Bond Reserve	<u>1,040,000</u>	<u>1,040,000</u>	<u>1,040,000</u>
597	597	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	597	597	597
<u>461,199</u>	<u>463,602</u>	<u>1,675,526</u>			TOTAL REVENUE BOND EXPENSE	<u>3,025,437</u>	<u>3,025,437</u>	<u>3,025,437</u>

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to the street infrastructure of the City. 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. This fund has typically served to receive Fund Exchange dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government, and they are used for overlay projects in the City. This year the City will reserve the funds for any improvements necessary for Koosbay Boulevard.

2012/2013 Goals

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

- Complete evaluation of and make necessary improvements for slope or landslide protection along Koosbay Blvd. between Pine and Nutwood

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.

2012/2013 Goals

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

- Make repairs to Mingus Pool infrastructure
- Make repairs and apply preventative maintenance materials to the skateboard park
- Complete the Parks Master Plan.

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 fund money was used in the past to partially fund replacement of Choshi Bridge. 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.

2012/2013 Goals

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

- No projects are planned this year. The funds this year will be allowed to accumulate for projects in future years.

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. The loans are made using City funds.

2012/2013 Goals

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

- No projects are expected for this coming fiscal year.

**City of Coos Bay 2012-2013 Budget
Special Improvement (LID) Fund 15
Department 760**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
47,915	118,017	138,276	300 0100	CARRYOVER BALANCE	147,764	147,764	147,764
USE OF MONEY AND PROPERTY							
783	876	850	350 0100	Interest	400	400	400
<u>783</u>	<u>876</u>	<u>850</u>		Total Use of Money and Property	<u>400</u>	<u>400</u>	<u>400</u>
LIENS & LOANS REPAYMENT							
0	0	0	370 0100	Principal Payments (District 98) LID 22nd St.	0	0	0
0	0	0	370 0200	Interest Payments (District 98) LID 22nd St.	200	200	200
<u>0</u>	<u>0</u>	<u>0</u>		District 98 Lien & Loan Repayment LID 22nd St.	<u>200</u>	<u>200</u>	<u>200</u>
67,924	19,087	2,930	370 0300	Principal Payments (District 2009) LID Minnesota	2,000	2,000	2,000
1,395	3,464	2,320	370 0400	Interest Payments (District 2009) LID Minnesota	2,000	2,000	2,000
<u>69,319</u>	<u>22,551</u>	<u>5,250</u>		District 2009 Loan Repayment LID Minnesota	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>118,017</u>	<u>141,444</u>	<u>144,376</u>		TOTAL SPECIAL IMPROV. REVENUE	<u>152,364</u>	<u>152,364</u>	<u>152,364</u>
EXPENDITURES (760)							
MATERIALS AND SERVICES							
0	0	15,000	520 2108	Contractual	14,550	14,550	14,550
<u>0</u>	<u>0</u>	<u>15,000</u>		Total Materials and Services	<u>14,550</u>	<u>14,550</u>	<u>14,550</u>
CAPITAL OUTLAY							
0	0	129,376	530 3102	Construction	137,814	137,814	137,814
<u>0</u>	<u>0</u>	<u>129,376</u>		Total Capital Outlay	<u>137,814</u>	<u>137,814</u>	<u>137,814</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6001	CONTINGENCY	<u>0</u>	<u>0</u>	<u>0</u>
118,017	141,444	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>118,017</u>	<u>141,444</u>	<u>144,376</u>		TOTAL SPECIAL IMPROV. EXPENSE	<u>152,364</u>	<u>152,364</u>	<u>152,364</u>

**City of Coos Bay 2012-2013 Budget
Street Improvement Fund 16
Department 710**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
23,146	95,032	10,000	300 0100	CARRYOVER BALANCE	0	0	0
REVENUE FROM OTHER AGENCIES							
96,555	150,742	353,755	340 1200	STP Funds	176,274	176,274	176,274
96,555	150,742	353,755		Total Revenue From Other Agencies	176,274	176,274	176,274
USE OF MONEY AND PROPERTY							
170	266	100	350 0100	Interest	0	0	0
170	266	100		Total Use of Money and Property	0	0	0
119,871	246,040	363,855		TOTAL STREET IMPROVEMENT REVENUE	176,274	176,274	176,274
<u>EXPENDITURES (710)</u>							
CAPITAL OUTLAY							
0	245,774	0	530 3101	Construction - Minor	0	0	0
24,839	0	363,855	530 3102	Construction (STP)	176,274	176,274	176,274
24,839	245,774	363,855		Total Capital Outlay	176,274	176,274	176,274
95,032	266	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
119,871	246,040	363,855		TOTAL STREET IMPROVEMENT EXPENSE	176,274	176,274	176,274

**City of Coos Bay 2012-2013 Budget
Parks Improvement Fund 17**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CARRYOVER BALANCE			
10,666	10,832	118,900	300 0100	Carryover Balance - Regular	84,470	84,470	84,470
591	591	600	300 0200	Carryover Balance - Choshi Gardens	67	67	67
<u>11,257</u>	<u>11,423</u>	<u>119,500</u>		Total Carryover Balance	<u>84,537</u>	<u>84,537</u>	<u>84,537</u>
				REVENUE - OTHER AGENCIES			
58,719	0	113,100	340 0300	Grants	120,000	120,000	120,000
0	0	0	340 0302	Grant - Dog Park	0	50,000	50,000
0	0	0	340 0304	Grant - Tennis Courts	0	200,000	200,000
<u>58,719</u>	<u>0</u>	<u>113,100</u>		Total Revenue - Other Agencies	<u>120,000</u>	<u>370,000</u>	<u>370,000</u>
				USE OF MONEY AND PROPERTY			
101	593	400	350 0100	Interest	50	50	50
<u>101</u>	<u>593</u>	<u>400</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				OTHER REVENUE			
2,627	2,495	0	380 0900	Donations-Choshi Gardens	2,362	2,362	2,362
0	0	130,000	380 1000	Gifts and Donations other	130,000	130,000	130,000
<u>2,627</u>	<u>2,495</u>	<u>130,000</u>		Total Other Revenue	<u>132,362</u>	<u>132,362</u>	<u>132,362</u>
				TRANSFERS IN			
0	140,000	0	390 0850	Trsfr from Major Capital Fund	0	0	0
<u>0</u>	<u>140,000</u>	<u>0</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>72,704</u>	<u>154,511</u>	<u>363,000</u>		TOTAL PARKS IMPROVEMENT REVENUE	<u>336,949</u>	<u>586,949</u>	<u>586,949</u>

**City of Coos Bay 2012-2013 Budget
Parks Improvement Fund 17
Department 720**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (720)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				MATERIALS AND SERVICES			
2,562	2,561	3,000	520 2108	Contractual	2,429	2,429	2,429
<u>2,562</u>	<u>2,561</u>	<u>3,000</u>		Total Materials and Services	<u>2,429</u>	<u>2,429</u>	<u>2,429</u>
				CAPITAL OUTLAY			
58,719	0	0	530 3102	Construction	0	0	0
0	0	75,000	530 3103	Mingus Park Pool	75,000	75,000	75,000
0	0	100,000	530 3104	Mingus Park Stage Cover	100,000	100,000	100,000
0	0	165,000	530 3107	Topits Bridge/Parks Master Plan	145,000	145,000	145,000
0	0	0	530 3108	Dog Park	0	50,000	50,000
0	0	0	530 3109	Tennis Courts	0	200,000	200,000
0	0	20,000	530 3116	Skateboard Park	10,000	10,000	10,000
<u>58,719</u>	<u>0</u>	<u>360,000</u>		Total Capital Outlay	<u>330,000</u>	<u>580,000</u>	<u>580,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6001	CONTINGENCY	<u>4,520</u>	<u>4,520</u>	<u>4,520</u>
<u>11,423</u>	<u>151,950</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>72,704</u></u>	<u><u>154,511</u></u>	<u><u>363,000</u></u>		TOTAL PARKS IMPROVEMENT EXPENSE	<u><u>336,949</u></u>	<u><u>586,949</u></u>	<u><u>586,949</u></u>

**City of Coos Bay 2012-2013 Budget
Bike/Pedestrian Path Fund 18
Department 730**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CARRYOVER BALANCE			
22,546	29,100	29,100	300 0100	Carryover Balance	14,352	14,352	14,352
				REVENUE - OTHER AGENCIES			
0	0	0	340 0300	Grants (State)	0	0	0
0	0	0		Total Revenue - Other Agencies	0	0	0
				USE OF MONEY AND PROPERTY			
174	155	150	350 0100	Interest	25	25	25
174	155	150		Total Use of Money and Property	25	25	25
				OTHER REVENUE			
0	1,194	0	380 0100	Misc Revenue	0	0	0
0	1,194	0		Total Other Revenue	0	0	0
				TOTAL OTHER FINANCING SOURCES			
6,380	7,820	8,000	390 1000	State Gas Tax Fund	8,000	8,000	8,000
0	71,811	0	390 1001	From SDC Transportation Fund	0	0	0
6,380	79,631	8,000		Total Transfers In	8,000	8,000	8,000
29,100	110,080	37,250		TOTAL BIKE/PED REVENUE	22,377	22,377	22,377
				<u>EXPENDITURES (730)</u>			
				CAPITAL OUTLAY			
0	103,728	37,250	530 3102	Construction	22,377	22,377	22,377
0	103,728	37,250		Total Capital Outlay	22,377	22,377	22,377
0	0	0	560 6001	CONTINGENCY	0	0	0
29,100	6,352	0	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
29,100	110,080	37,250		TOTAL BIKE/PED EXPENDITURES	22,377	22,377	22,377

**City of Coos Bay 2012-2013 Budget
Transportation SDC Fund 19
Department 760**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CARRYOVER BALANCE			
84,090	67,733	700	300 0100	Carryover-Improvement Fee	11,362	11,362	11,362
12,158	12,252	100	300 0200	Carryover-Reimbursement Fee	2,006	2,006	2,006
5,852	5,889	50	300 0300	Carryover-Compliance Fee	1,003	1,003	1,003
<u>102,100</u>	<u>85,874</u>	<u>850</u>		Total Carryover Balance	<u>14,371</u>	<u>14,371</u>	<u>14,371</u>
				USE OF MONEY AND PROPERTY			
656	205	0	350 0102	Interest-Improvement Fee	34	34	34
94	37	0	350 0103	Interest-Reimbursement Fee	6	6	6
37	14	0	350 0104	Interest-Compliance Fee	3	3	3
<u>787</u>	<u>256</u>	<u>0</u>		Total Use of Money and Property	<u>43</u>	<u>43</u>	<u>43</u>
<u>102,887</u>	<u>86,130</u>	<u>850</u>		TOTAL TRANSPORTATION SDC REVENUE	<u>14,414</u>	<u>14,414</u>	<u>14,414</u>
				<u>EXPENDITURES (760)</u>			
				CAPITAL OUTLAY			
17,013	0	0	530 3102	Construction-Improvement Fee	11,396	11,396	11,396
0	0	0	530 3103	Construction-Reimbursement Fee	2,012	2,012	2,012
0	0	0	530 3104	Construction-Compliance Fee	1,006	1,006	1,006
<u>17,013</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>14,414</u>	<u>14,414</u>	<u>14,414</u>
				TRANSFERS			
0	71,811	0	550 5001	Transfer to Bike Improvement Fund	0	0	0
<u>0</u>	<u>71,811</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>85,874</u>	<u>14,319</u>	<u>850</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>102,887</u>	<u>86,130</u>	<u>850</u>		TOTAL TRANSPORTATION SDC EXPENSE	<u>14,414</u>	<u>14,414</u>	<u>14,414</u>

**City of Coos Bay 2012-2013 Budget
Wastewater SDC Fund 20**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES (000)	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
CARRYOVER BALANCE							
18,088	18,183	18,300	300 0100	Carryover-Treatment Improvement Fee	18,285	18,285	18,285
17,374	17,469	17,875	300 0200	Carryover-Treatment Reimbursement Fee	17,860	17,860	17,860
1,666	1,676	1,685	300 0300	Carryover-Treatment Compliance Fee	1,684	1,684	1,684
185,163	186,276	187,200	300 0400	Carryover-Collections Improvement Fee	187,044	187,044	187,044
4,760	5,011	5,040	300 0500	Carryover-Collections Reimbursement Fee	5,036	5,036	5,036
4,760	5,011	5,040	300 0600	Carryover-Collections Compliance Fee	5,036	5,036	5,036
4,760	4,775	5,040	300 0700	Carryover-CSD Treatment Improvement Fee	5,036	5,036	5,036
1,190	1,193	1,200	300 0800	Carryover-CSD Treatment Reimb. Fee	1,199	1,199	1,199
477	479	485	300 0900	Carryover-CSD Treatment Compliance Fee	485	485	485
238,238	240,073	241,865		Total Carryover Balance	241,665	241,665	241,665
USE OF MONEY AND PROPERTY							
95	83	100	350 0101	Interest-Treatment Improvement Fee	55	55	55
95	83	100	350 0102	Interest-Treatment Reimbursement Fee	54	54	54
10	8	10	350 0103	Interest-Treatment Compliance Fee	5	5	5
1,113	965	1,200	350 0201	Interest-Collections Improvement Fee	561	561	561
251	217	250	350 0202	Interest-Collections Reimbursement Fee	15	15	15
251	217	250	350 0203	Interest-Collections Compliance Fee	15	15	15
15	13	15	350 0301	Interest-CSD Treatment Improvement Fee	15	15	15
3	4	5	350 0302	Interest-CSD Treatment Reimb. Fee	4	4	4
2	2	5	350 0303	Interest-CSD Treatment Compliance Fee	1	1	1
1,835	1,592	1,935		Total Use of Money and Property	725	725	725
CHARGES FOR CURRENT SERVICES							
0	0	0	360 2100	CSD Treatment Improvement Fees	0	0	0
0	0	0	360 2200	CSD Treatment Reimbursement Fees	0	0	0
0	0	0		Sub-Total Charges for Current Services	0	0	0

**City of Coos Bay 2012-2013 Budget
Wastewater SDC Fund 20**

Wastewater SDC Resources (Continued)

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	CHARGES FOR CURRENT SERV CONT	Proposed 2012-13	Committee Approved 2012-13	Committee Approved 2012-13
0	0	0	360 2300	CSD Treatment Compliance Fees	0	0	0
0	0	0	360 3100	BHSD Treatment Improvement Fees	0	0	0
0	0	0	360 3200	BHSD Treatment Reimbursement Fees	0	0	0
0	0	0	360 3300	BHSD Treatment Compliance Fees	0	0	0
0	0	0	360 4100	BHSD Collections Improvement Fees	0	0	0
0	0	0	360 4200	BHSD Collections Reimbursement Fees	0	0	0
0	0	0	360 4300	BHSD Collections Compliance Fees	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Charges for Current Services	<u>0</u>	<u>0</u>	<u>0</u>
 <u>240,073</u>	 <u>241,665</u>	 <u>243,800</u>		TOTAL WASTEWATER SDC REVENUE	 <u>242,390</u>	 <u>242,390</u>	 <u>242,390</u>

**City of Coos Bay 2012-2013 Budget
Wastewater SDC Fund 20
Department 770**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (770)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CAPITAL OUTLAY			
0	0	0	520	2200 Merchant Fees WW Collection	0	0	0
0	0	0	520	2201 Merchant Fees WW Treatment	0	0	0
0	0	0	530	3102 Construction-Treatment Improvement	0	0	0
0	0	0	530	3103 Construction-Treatment Reimbursement	0	0	0
0	0	0	530	3104 Construction-Treatment Compliance	0	0	0
0	0	0	530	3105 Construction-Collections Improvement	0	0	0
0	0	0	530	3106 Construction-Collections Reimbursement	0	0	0
0	0	0	530	3107 Construction-Collections Compliance	0	0	0
0	0	0	530	3108 CSD Const.-Treatment Improvement	0	0	0
0	0	0	530	3109 CSD Const.-Treatment Reimbursement	0	0	0
0	0	0	530	3110 CSD Const.-Treatment Compliance	0	0	0
0	0	0	530	3111 BHSD Const.-Treatment Improvement	0	0	0
0	0	0	530	3112 BHSD Const.-Treatment Reimbursement	0	0	0
0	0	0	530	3113 BHSD Const.-Treatment Compliance	0	0	0
0	0	0	530	3114 BHSD Const.-Collections Improvement	0	0	0
0	0	0	530	3115 BHSD Const.-Collections Reimbursement	0	0	0
0	0	0	530	3116 BHSD Const.-Collections Compliance	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>243,800</u>	560	6005 RESERVE FOR FUTURE EXPENDITURES	<u>242,390</u>	<u>242,390</u>	<u>242,390</u>
<u>240,073</u>	<u>241,665</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>240,073</u>	<u>241,665</u>	<u>243,800</u>		TOTAL WASTEWATER SDC EXPENSE	<u>242,390</u>	<u>242,390</u>	<u>242,390</u>

**City of Coos Bay 2012-2013 Budget
Stormwater SDC Fund 21
Department 780**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
				CARRYOVER BALANCE			
14,673	14,788	18,437	300 0100	Carryover-Improvement Fee	14,933	14,933	14,933
3,674	3,700	3,706	300 0200	Carryover-Compliance Fee	3,734	3,734	3,734
<u>18,347</u>	<u>18,488</u>	<u>22,143</u>		Total Carryover Balance	<u>18,667</u>	<u>18,667</u>	<u>18,667</u>
				USE OF MONEY AND PROPERTY			
115	100	90	350 0102	Interest-Improvement Fee	45	45	45
26	23	20	350 0104	Interest-Compliance Fee	11	11	11
<u>141</u>	<u>123</u>	<u>110</u>		Total Use of Money and Property	<u>56</u>	<u>56</u>	<u>56</u>
<u>18,488</u>	<u>18,611</u>	<u>22,253</u>		TOTAL STORMWATER SDC REVENUE	<u>18,723</u>	<u>18,723</u>	<u>18,723</u>
				<u>EXPENDITURES (780)</u>			
				CAPITAL OUTLAY			
0	0	0	530 3102	Construction-Improvement Fee	0	0	0
0	0	0	529 3103	Construction-Compliance Fee	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>22,253</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES	<u>18,723</u>	<u>18,723</u>	<u>18,723</u>
<u>18,488</u>	<u>18,611</u>	<u>0</u>	560 6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>18,488</u>	<u>18,611</u>	<u>22,253</u>		TOTAL STORMWATER SDC EXPENSE	<u>18,723</u>	<u>18,723</u>	<u>18,723</u>

**City of Coos Bay 2012-2013 Budget
Insurance Reserve Fund 23
Department 860**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES (000)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
233,285	255,149	276,928	300 0100	CARRYOVER BALANCE	276,914	276,914	276,914
USE OF MONEY AND PROPERTY							
1,864	1,765	0	350 0100	Interest	831	831	831
1,864	1,765	0		Total Use of Money and Property	831	831	831
TRANSFERS IN							
20,000	20,000	20,000	390 0900	Transfer from Wastewater	20,000	20,000	20,000
20,000	20,000	20,000		Total Transfers In	20,000	20,000	20,000
255,149	276,914	296,928		TOTAL INSURANCE RESERVE REV.	297,745	297,745	297,745
<u>EXPENDITURES (860)</u>							
255,149	276,914	296,928	560 6005	RESERVE FOR FUTURE EXPENDITURES	297,745	297,745	297,745
255,149	276,914	296,928		TOTAL INSURANCE RESERVE EXP.	297,745	297,745	297,745

City of Coos Bay 2012-2013 Budget
 Building Codes Reserve Fund 24
 Department 850

Fund 24 was merged FYE11 into Fund 08

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
66,396	63,898	0	300 0100	CARRYOVER BALANCE	0	0	0
USE OF MONEY AND PROPERTY							
502	400	0	350 0100	Interest	0	0	0
502	400	0		Total Use of Money and Property	0	0	0
OTHER FINANCING SOURCES							
0	0	0	390 0100	Transfer from Building Codes Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
66,898	64,298	0		TOTAL BUILDING CODE RES. REV.	0	0	0
EXPENDITURES							
TRANSFERS							
0	58,998	0	550 5010	Transfer to General Fund	0	0	0
3,000	5,300	0	550 5020	Transfer to Technology Reserve Fund	0	0	0
3,000	64,298	0		Total Transfers	0	0	0
63,898	0	0	560 6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
66,898	64,298	0		TOTAL BLDG CODES RESERVE EXP.	0	0	0

**City of Coos Bay 2012-2013 Budget
Wastewater Equipment Reserve Fund 25
Department 810**

Fund 25 was merged in FYE 11 into Fund 29

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
984,909	949,381	0		CARRYOVER BALANCE	0	0	0
				USE OF MONEY AND PROPERTY			
8,546	0	0	350	0100 Interest	0	0	0
0	0	0	380	0200 Miscellaneous Revenue	0	0	0
<u>8,546</u>	<u>0</u>	<u>0</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
				OTHER FINANCING SOURCES			
0	0	0	340	0300 State Revolving Fund	0	0	0
0	0	0	380	0400 Loan/Bond Proceeds	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
942,991	0	0	390	0900 Transfer from Wastewater Fund	0	0	0
<u>1,936,446</u>	<u>949,381</u>	<u>0</u>		TOTAL WW RESERVE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
				EXPENDITURES (810)			
				MATERIALS AND SERVICES			
19,191	0	0	520	2108 Contractual	0	0	0
<u>19,191</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
				CAPITAL OUTLAY			
42,343	0	0	530	3001 Stormwater Collection System-Capital Projects	0	0	0
373,051	0	0	530	3002 Wastewater Plant 1 - Capital Projects	0	0	0
309,529	0	0	530	3003 Wastewater Plant 2 - Capital Projects	0	0	0
202,505	0	0	530	3004 Wastewater Collection System - Capital Projects	0	0	0
40,446	0	0	530	3008 Vehicles	0	0	0
<u>967,874</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
0	949,381	0	550	5000 Transfer to Wastewater Improvement Fund	0	0	0
949,381	0	0	560	6005 RESERVE FOR FUTURE EXPENDITURES	0	0	0
<u>949,381</u>	<u>949,381</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,936,446</u>	<u>949,381</u>	<u>0</u>		TOTAL WW RESERVE EXP.	<u>0</u>	<u>0</u>	<u>0</u>

City of Coos Bay 2012-2013 Budget
 Fire Station Reserve Fund 27
 Department 835

To be abolished FY 2013

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
5,023,677	348,835	145,000	300 100	CARRYOVER BALANCE	129,375	129,375	129,375
				USE OF MONEY AND PROPERTY			
27,522	2,770	1,000	350 0100	Interest	0	0	0
37,632	4,389	0	380 0100	Miscellaneous	0	0	0
65,154	7,159	1,000		Total Use of Money and Property	0	0	0
<u>5,088,831</u>	<u>355,994</u>	<u>146,000</u>		TOTAL FIRE STATION RESERVE REV.	<u>129,375</u>	<u>129,375</u>	<u>129,375</u>
				EXPENDITURES (835)			
				CAPITAL OUTLAY			
4,697,979	138,864	0	530 3023	Fire Station	0	0	0
42,017	0	45,000	530 3034	Vehicle	0	0	0
4,739,996	138,864	45,000		Total Capital Outlay	0	0	0
				TRANSFERS OUT			
0	0	101,000	550 5010	Transfer to General Fund	129,375	129,375	129,375
<u>348,835</u>	<u>217,130</u>	<u>0</u>		RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,088,831</u>	<u>355,994</u>	<u>146,000</u>		TOTAL FIRE STATION RESERVE EXPENSE	<u>129,375</u>	<u>129,375</u>	<u>129,375</u>

**City of Coos Bay 2012-2013 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13	
0	0	340,000	300	0100	100,000	100,000	100,000	
RESOURCES								
CARRYOVER BALANCE								
USE OF MONEY AND PROPERTY								
0	3,909	3,000	350	0100	900	900	900	
0	3,909	3,000	Total Use of Money and Property					900
OTHER FINANCING SOURCES								
0	37,958	0	380	0100	0	0	0	
0	0	5,200,000	380	0400	9,703,213	9,703,213	9,703,213	
0	37,958	5,200,000	Total Other Financing Sources					9,703,213
TRANSFERS								
0	2,000,000	643,916	390	0900	1,959,871	1,959,871	1,959,871	
0	949,381	0	390	5000	0	0	0	
0	2,949,381	643,916	Total Transfers In					1,959,871
0	2,991,248	6,186,916	TOTAL WW IMPROVEMENT REVENUE					11,763,984
EXPENDITURES (810)								
CAPITAL OUTLAY								
0	819,189	333,615	530	3001	350,000	350,000	350,000	
0	300,694	136,501	530	3002	235,000	235,000	235,000	
0	91,968	1,326,700	530	3003	1,475,000	1,475,000	1,475,000	
0	1,242,064	3,373,910	530	3004	7,913,984	7,913,984	7,913,984	
0	9,570	0	530	3005	0	0	0	
0	0	0	530	3008	200,000	200,000	200,000	
0	0	444,190	530	3010	500,000	500,000	500,000	
0	0	52,000	530	3010	50,000	50,000	50,000	
0	2,463,485	5,666,916	Total Capital Outlay					10,723,984
TRANSFERS								
0	0	520,000	550	5000	1,040,000	1,040,000	1,040,000	
0	527,763	0	560	6005	0	0	0	
0	2,991,248	6,186,916	TOTAL WW IMPROVEMENT EXPENDITURES					11,763,984

**City of Coos Bay 2012-2013 Budget
Major Capital Reserve Fund 34**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
267,423	365,226	756,385	300 0100	CARRYOVER BALANCE	399,959	399,959	399,959
				REVENUE - OTHER AGENCIES			
0	85,924	0	340 0300	Federal	40,000	40,000	40,000
0	90,831	1,409,169	340 0302	OEM State Grant City Hall Seismic	600,000	600,000	600,000
0	176,755	1,409,169		Total Revenue - Other Agencies	640,000	640,000	640,000
				USE OF MONEY AND PROPERTY			
1,736	4,648	4,000	350 0100	Interest	800	800	800
1,736	4,648	4,000		Total Use of Money and Property	800	800	800
				OTHER REVENUE			
74,187	10,808	0	380 0100	Miscellaneous	0	0	0
8,663	35,500	0	380 0600	Equipment and Scrap Sales	0	0	0
159,131	585,958	300,000	380 0700	Timber Sales	150,000	150,000	150,000
241,981	632,266	300,000		Total Other Revenue	150,000	150,000	150,000
				TRANSFERS IN			
0	0	600,000	390 0800	General Fund	600,000	600,000	600,000
0	0	600,000		Total Transfers In	600,000	600,000	600,000
0	0	0		Unappropriated Fund Balance	0	0	0
511,140	1,178,895	3,069,554		TOTAL MAJOR CAPITAL RESERVE REVENUE	1,790,759	1,790,759	1,790,759

**City of Coos Bay 2012-2013 Budget
Major Capital Reserve Fund 34
Department 870**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>EXPENDITURES (870)</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
MATERIALS AND SERVICES							
53	0	0	520 2200	Merchant Fees	0	0	0
35,866	37,521	40,000	520 2301	Timber Costs	110,000	110,000	110,000
0	0	0	520 2309	Bldg & Plant Maintenance (Eastside Fire Hall Windows)	3,500	3,500	3,500
<u>35,919</u>	<u>37,521</u>	<u>40,000</u>		Total Materials and Services	<u>113,500</u>	<u>113,500</u>	<u>113,500</u>
CAPITAL OUTLAY							
59,995	135,998	200,300	530 3008	Vehicles	156,000	156,000	156,000
0	0	0	530 3012	Police Equipment/Improvements	40,000	40,000	40,000
0	0	0	530 3013	Fire Equipment (Fire Truck)	50,000	50,000	50,000
0	0	161,500	530 3023	Equipment	150,000	150,000	150,000
0	0	0	530 3025	Station Replacement & Repair (Empire Restroom)	5,000	5,000	5,000
0	0	125,000	530 3044	Public Works Projects	0	0	0
0	10,347	0	530 3046	Library Improvements	0	0	0
0	12,680	0	530 3052	Shops Relamping	0	0	0
0	81,224	0	530 3053	City Lights Relamping	0	0	0
0	90,831	1,409,169	530 3054	City Hall Seismic Reimbursement	600,000	600,000	600,000
0	0	10,000	530 3055	Coos Art Museum	0	0	0
0	0	600,000	530 3056	City Hall Seismic Loan Proceed	600,000	600,000	600,000
<u>59,995</u>	<u>331,080</u>	<u>2,505,969</u>		Total Capital Outlay	<u>1,601,000</u>	<u>1,601,000</u>	<u>1,601,000</u>
TRANSFERS							
50,000	72,700	114,835	550 5020	Transfer to Technology Fund	75,000	75,000	75,000
0	140,000	0	550 5021	Transfer to Parks Improv Fund	0	0	0
<u>50,000</u>	<u>212,700</u>	<u>114,835</u>		Total Transfers	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<u>365,226</u>	<u>597,594</u>	<u>408,750</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES	<u>1,259</u>	<u>1,259</u>	<u>1,259</u>
<u>511,140</u>	<u>1,178,895</u>	<u>3,069,554</u>		TOTAL MAJOR CAPITAL RESERVE EXPENSE	<u>1,790,759</u>	<u>1,790,759</u>	<u>1,790,759</u>

**City of Coos Bay 2012-2013 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.		RESOURCES	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
4,982,413	4,914,027	4,859,109	300	0100	CARRYOVER BALANCE	4,801,926	4,801,926	4,801,926
0	0	4,800,000			Carryover - Nonspendable	4,800,000	4,800,000	4,800,000
0	0	50,974			Carryover - Restricted	0	0	0
0	0	8,135			Carryover - Assigned	1,926	1,926	1,926
4,982,413	4,914,027	4,859,109			Total Carryover	4,801,926	4,801,926	4,801,926
					USE OF MONEY AND PROPERTY			
49,708	62,659	59,501	350	0100	Interest	20,433	20,433	20,433
49,708	62,659	59,501			Total Use of Money and Property	20,433	20,433	20,433
					OTHER FINANCING SOURCES			
0	0	67,000	390	0100	Loan from General Fund (2014 mature)	118,098	118,098	118,098
0	0	67,000			Total Other Financing Sources	118,098	118,098	118,098
5,032,121	4,976,686	4,985,610			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND	4,940,457	4,940,457	4,940,457
					EXPENDITURES (880)			
					DEBT SERVICE			
99,637	103,686	107,935	350	4001	Principal	112,336	112,336	112,336
18,457	14,408	10,161	350	4002	Interest	5,762	5,762	5,762
118,094	118,094	118,096			Total Debt Service	118,098	118,098	118,098
4,914,027	4,858,592	4,867,514	560	6005	RESERVE FOR FUTURE EXPENDITURES	4,822,359	4,822,359	4,822,359
5,032,121	4,976,686	4,985,610			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE	4,940,457	4,940,457	4,940,457

**City of Coos Bay 2012-2013 Budget
Technology Reserve Fund 40
Department 830**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	RESOURCES	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
108,155	104,095	8,000	300 0100	CARRYOVER BALANCE	136,000	136,000	136,000
USE OF MONEY AND PROPERTY							
0	0	47,503	340 0300	Grants	0	0	0
833	833	0	350 0100	Interest	100	100	100
<u>833</u>	<u>833</u>	<u>47,503</u>		Total Use of Money and Property	<u>100</u>	<u>100</u>	<u>100</u>
TRANSFERS IN							
28,080	59,437	0	390 0800	Transfer from General Fund	0	0	0
1,800	6,500	6,500	390 0900	Transfer from Wastewater Fund	6,500	6,500	6,500
50,000	72,700	114,835	390 1400	Transfer from Major Capital Reserve	75,000	75,000	75,000
3,000	5,300	5,300	390 1600	Transfer from Building Codes Reserve	0	0	0
0	0	5,300	390 1700	Transfer from Building Codes	5,300	5,300	5,300
<u>82,880</u>	<u>143,937</u>	<u>131,935</u>		Total Transfers In	<u>86,800</u>	<u>86,800</u>	<u>86,800</u>
<u>191,868</u>	<u>248,865</u>	<u>187,438</u>		TOTAL TECH RESERVE REVENUE	<u>222,900</u>	<u>222,900</u>	<u>222,900</u>
EXPENDITURES (830)							
MATERIALS AND SERVICES							
33,010	36,358	44,200	520 2108	Contractual	45,000	45,000	45,000
<u>33,010</u>	<u>36,358</u>	<u>44,200</u>		Total Materials and Services	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
CAPITAL OUTLAY							
51,078	72,216	98,803	530 3001	Computer Hardware & Software	133,315	133,315	133,315
0	0	40,000	530 3015	Federal Grant	20,000	20,000	20,000
<u>51,078</u>	<u>72,216</u>	<u>138,803</u>		Total Capital Outlay	<u>153,315</u>	<u>153,315</u>	<u>153,315</u>
TRANSFERS							
3,685	3,685	4,435	550 5020	Transfer to County-wide CAD Reserve Fund	4,585	4,585	4,585
<u>3,685</u>	<u>3,685</u>	<u>4,435</u>		Total Transfers	<u>4,585</u>	<u>4,585</u>	<u>4,585</u>
104,095	136,606	0	560 6005	RESERVE FOR FUTURE EXPENDITURES	20,000	20,000	20,000
<u>191,868</u>	<u>248,865</u>	<u>187,438</u>		TOTAL TECH RESERVE EXPENSE	<u>222,900</u>	<u>222,900</u>	<u>222,900</u>

**City of Coos Bay 2012-2013 Budget
County-wide CAD Core Reserve Fund 41
Department 890**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
29,519	23,032	19,277	300 0100	CARRYOVER BALANCE	14,000	14,000	14,000
				REVENUE FROM OTHER AGENCIES			
553	553	737	340 1100	City of Bandon	737	737	737
7,555	7,555	9,041	340 1200	Coos County Sheriffs Office	9,221	9,221	9,221
1,474	1,474	1,474	340 1300	Coos County District Attorneys Office	1,474	1,474	1,474
737	737	737	340 1400	SCINT	737	737	737
737	737	1,037	340 1500	City of Coquille	1,097	1,097	1,097
737	737	987	340 1600	City of Myrtle Point	1,037	1,037	1,037
2,948	2,948	2,948	340 1700	City of North Bend	2,948	2,948	2,948
<u>14,741</u>	<u>14,741</u>	<u>16,961</u>		Total Revenue from Other Agencies	<u>17,251</u>	<u>17,251</u>	<u>17,251</u>
				USE OF MONEY AND PROPERTY			
155	120	150	350 0100	Interest	50	50	50
<u>155</u>	<u>120</u>	<u>150</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				TRANSFERS IN			
3,685	3,685	4,435	390 1500	Transfer from Technology Fund	4,585	4,585	4,585
<u>3,685</u>	<u>3,685</u>	<u>4,435</u>		Total Transfers In	<u>4,585</u>	<u>4,585</u>	<u>4,585</u>
<u>48,100</u>	<u>41,578</u>	<u>40,823</u>		TOTAL COUNTY-WIDE CAD RESERVE REVENUE	<u>35,886</u>	<u>35,886</u>	<u>35,886</u>
				<u>EXPENDITURES (890)</u>			
				MATERIALS AND SERVICES			
6,222	7,080	9,000	520 2108	Contractual	10,000	10,000	10,000
<u>6,222</u>	<u>7,080</u>	<u>9,000</u>		Total Materials and Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
				CAPITAL OUTLAY			
18,846	15,339	31,823	530 3001	Computer Hardware & Software	15,886	15,886	15,886
<u>18,846</u>	<u>15,339</u>	<u>31,823</u>		Total Capital Outlay	<u>15,886</u>	<u>15,886</u>	<u>15,886</u>
<u>23,032</u>	<u>19,159</u>	<u>0</u>	560 6005	RESERVE FOR FUTURE EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>48,100</u>	<u>41,578</u>	<u>40,823</u>		TOTAL COUNTY-WIDE CAD RESERVE EXPENSE	<u>35,886</u>	<u>35,886</u>	<u>35,886</u>

**City of Coos Bay 2012-2013 Budget
Rainy Day Reserve Fund 42
Department 890**

Actual 2009-10	Actual 2010-11	Council Adopted 2011-12	Acct. No.	<u>RESOURCES</u>	Proposed 2012-13	Committee Approved 2012-13	Council Adopted 2012-13
27,833	58,148	140,000	300 0100	CARRYOVER BALANCE	293,825	293,825	293,825
				USE OF MONEY AND PROPERTY			
315	677	0	350 100	Interest	800	800	800
315	677	0		Total Use of Money and Property	800	800	800
				TRANSFERS			
30,000	80,000	155,000	390 0800	Transfer from General Fund	99,207	99,207	99,207
30,000	80,000	155,000		Total Transfers In	99,207	99,207	99,207
58,148	138,825	295,000		TOTAL RAINY DAY RESERVE REVENUE	393,832	393,832	393,832
				<u>EXPENDITURES (890)</u>			
				TRANSFERS			
0	0	0	550 5020	Transfer to General Fund	0	0	0
0	0	0		Total Transfers	0	0	0
58,148	138,825	295,000	560 6005	RESERVE FOR FUTURE EXPENDITURES	393,832	393,832	393,832
58,148	138,825	295,000		TOTAL RAINY DAY RESERVE EXPENSES	393,832	393,832	393,832
24,859,897	24,254,112	28,339,111		Total Other Expenditures	34,833,745	35,083,745	35,083,745
11,742,112	14,641,203	17,043,423		Total General Fund Expenditures	16,243,079	16,243,079	16,243,079
36,602,009	38,895,315	45,382,534		TOTAL OF ALL CITY FUNDS	51,076,824	51,326,824	51,326,824
36,602,009	38,895,315	45,382,534			51,076,824	51,326,824	51,326,824

City of Coos Bay Salary Schedule - Effective July 1, 2012

102.7%

AFSCME - Contract Expires 06/30/2012

102.7%

	I	II	III	IV	V	VI	VII
Effective 7/1/12							
(Probation: 9 months-date becomes annual review date)							
Engineering Svc Coord.	4421	4598	4782	4973	5171	5377	5511
GIS Specialist	4358	4531	4713	4902	5097	5301	5434
Codes Inspector II	4253	4422	4600	4784	4976	5174	5303
Codes Inspector I	3889	4044	4207	4374	4549	4730	4849
Foreman (Maintenance)	3608	3752	3902	4058	4219	4388	4498
Planner I	3608	3752	3902	4058	4219	4388	4498
Engineering Tech, Codes/Planning Tech	3395	3531	3673	3819	3972	4132	4234
Mechanic II, Master Mechanic	3395	3531	3673	3819	3972	4132	4234
Lead Maintenance Worker II	3386	3522	3661	3808	3960	4118	4221
Engineering Aide II/Draftsman	3244	3374	3509	3650	3796	3948	4047
Office Mgr., Data Base Specialist	3244	3374	3509	3650	3796	3948	4047
Maintenance Worker II	3236	3365	3500	3641	3786	3936	4035
Plan Tech/Codes Enforce/Econ Dev Asst	3152	3278	3409	3545	3687	3834	3929
Codes/Planning Specialist	2987	3106	3229	3358	3493	3634	3724
Librarian	2987	3106	3229	3358	3493	3634	3724
Maintenance Worker I	2969	3087	3211	3340	3472	3612	3701
Engineering Aide I	2965	3084	3207	3336	3469	3608	3698
Codes Specialist, Secretary	2873	2988	3108	3233	3362	3497	3584
Clerk Typist	2503	2602	2707	2815	2928	3045	3121
Library Assistant II	2739	2849	2963	3082	3205	3334	3417
Library Assistant, Reference Service Asst.	2563	2665	2773	2883	2999	3118	3196
PC & Peripherals Technician (1/2 time)	1684	1768	1857	1949	2047	2150	2257
Parks Utility Worker	2108	0	0	0	0	0	0
Intermediate Accountant	3927	4084	4249	4418	4595	4779	4898
Finance Assistant	3563	3705	3853	4007	4168	4335	4443
Accounting Technician I	3169	3297	3428	3566	3708	3856	3953

CBPOA - Contract Expires 6/30/2012

102.7%

	I	II	III	IV	V	VI
Effective 7/1/12						
Sergeant	5181	5441	5713	6000	6300	6614
Police Officer	4266	4480	4705	4940	5187	5446
Communication Supervisor	4008	4209	4419	4640	4871	5115
Dispatcher	3489	3662	3845	4037	4238	4450
Clerical Specialist Supervisor	3335	3502	3678	3863	4057	4260
Clerical Specialist	3016	3167	3326	3493	3667	3851
Evidence/Prop. Clerk/Civilian Police Asst.	3016	3167	3326	3493	3667	3851

CBPOA Certification Pay:	Dispatcher	Officer
Intermediate BPST Cert.	155.75	190.63
Advanced BPST Cert.	267.00	326.80
CBPOA Longevity Pay:	Clerical & Non-Cert. Dispatchers	Officers & Cert. Dispatchers
10 years	2.0%	0.0% of base pay
15 years	4.5%	2.5% of base pay
20 years	7.0%	5.0% of base pay
25 Years	9.0%	7.0% of base pay

Bilingual, Investigations, canine, BA/BS or equivalent: 5% of base pay for each category

Motorcycle Pay: 5% of base pay during time on motorcycle (May-Oct.)

AA/AS or equivalent: 2.5% of base pay

Physical Abilities Test 1,000.00 Annually in November

NON-REPRESENTED EMPLOYEES

	I	II	III	IV	V	VI
Effective 7/1/12						
City Manager	9674	10158	10666	11199	11759	12348
Economic Revitalization Administrator	5150	5407	5678	5963	6261	6573
City Attorney	4995	5245	5508	5783	6073	6376
FD, Fire Chief, Police Chief, PW Director	7106	7461	7835	8227	8638	9069
Library Director	5838	6130	6436	6758	7096	7450
Police Captain	6148	6125	6778	7116	7471	7845
Fire Battalion chief	5970	6269	6582	6912	7258	7620
Bdlg Codes Admin, Planning Director	5787	6077	6381	6699	7034	7385
PW Operations Admin	5787	6077	6381	6699	7034	7385
Engineer	6230	6542	6869	7213	7573	7952
PW Engineer Admin, PW Planning Admin, Deputy PW Director, Deputy Finance Direct	5150	5407	5678	5963	6261	6573
Assistant Library Director	4227	4438	4659	4893	5137	5395
PW Admin Asst, Library Data Base Admin	3748	3934	4131	4338	4554	4782
Operations Superintendent	3748	3934	4131	4338	4554	4782
Library Staff Services Supervisor	3375	3543	3720	3906	4102	4306
Executive Assistant	3003	3153	3311	3476	3650	3833

NON-REPRESENTED EMPLOYEES, PART-TIME PER HOUR (NO PERS)

	I	II	III	IV	V	VI
Library Substitute	12.07	12.90	14.07			
Library Page			8.80	8.94	9.00	9.50

IAFF - Contract Expires 06/30/2014

103.1%

	I	II	III	IV	V	VI
Effective 7/1/12, bargained at least 2% or max of 5% depending upon the US CPI-W, January 2012						
Lieutenant	4553	4780	5019	5269	5532	5810
Firefighter/Engineer	4334	4553	4780	5019	5269	5532

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		Effective 1-1-13	
Hazardous Materials Team Member	1.5%		of base pay			
Associates Degree	3%		of base pay			
Bachelors Degree	5%		of base pay			
Physical Abilities Test	1,000.00		Annually in November			

City of Coos Bay 2012-2013 Budget
Salaries Charged to More than One Department by Percentage

Fund	XX-XXX	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General Police/ Codes	01-300 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	07-510 Library	08-304 Codes	
Position	Department	Manager	UR	Finance	Attorney	Non-dept.		PW Admin	Planning	Eng.	Parks	Maint	Admin.	Plant 1	Plant 2	Coll./Sanitary	Coll./Storm	Motel	Library	Codes	
City Manager																					
Rodger Craddock		50%	10%									2%	12%	5%	7%	5%	3%	2%			4%
Urban Renewal																					
Joyce Jansen			100%																		
UR Part Time Assistant																					
Vacant			100%																		
Executive Assistant													2%								
Jackie Mickelson		60.6%	10.0%	27.4%																	
Finance Director																					
Susanne Baker			10%	45%								7%	14%	5%	5%	3%	3%	5%			3%
Deputy Finance Director																					
Amy Kinnaman			5%	12%								8%	5%	10%	10%	10%	5%	5%			30%
Finance Assistant																					
Julie Kremers			5%	55%								7%	5%	5%	5%	5%	5%	5%			3%
Accounting Tech I																					
Tanya Argyle			5%	40%		0%						7%	5%	10%	10%	10%	5%	5%			3%
Intermediate Accountant																					
Debbie Frankenberger			5%	40%								7%	5%	10%	10%	10%	5%	5%			3%
City Attorney																					
Nathan McClintock			10%		50%							1%	14%								25%
Public Works Director																					
Jim Hossley			10%					20%				18%		10%	15%	12%	5%				10%
Planning Administrator																					
Laura Barron			5%						95%												
Planning Administrator																					
2 month estimate			5%						95%												
Planner I																					
Debbie Erier									85%				15%								
Codes Enforcement																					
Lisa Magill							65%		10%												25%
Contracts Admin Spec.																					
Pam Patton			5%					5%		24%		5%	50%	3%	4%	3%	1%				
Planning/Codes Spec.																					
Amy Carlson			2.5%					5%	26.5%			5%		3%	4%	3%	1%				50%
Planning/Codes Spec.																					
Lisa Ekelund			2.5%					5%	26.5%			5%		3%	4%	3%	1%				50%
Planning/Codes Spec.																					
Jessie Polenz			2.5%					5%	26.5%			5%		3%	4%	3%	1%				50%
Codes Administrator																					
Mike Smith			10%						5%												85%
Eng. Services Coord.																					
Jennifer Wirsing			5%							5%		10%		12%	18%	37%	13%				
Operations Superintendent																					
Jon Eck											39.4%	39.4%				5.6%	5.6%	10%			
GIS Technician																					
Kevin Neff										10%		10%		15%	15%	35%	15%				
Civil Engineering Tech																					
Jessica Spann										5%		10%		20%	25%	20%	20%				
Operations Administrator																					
Randy Dixon			15%							20%	5%	35%		3%	8%	6%	3%	5%			
Lead Maintenance Wrkr II																					
Matt Pace											5%	60%					5%	30%			
Lead Mtnc Worker II																					
Nathan Clausen										10%	20%							70%			
Contract Maintenance II																					
Brad Carlson										2%	70%						20%	8%			
Maintenance II																					
Walter Shaffer										10%	20%							70%			
Maintenance II																					
Julie LaPram										2%	60%						10%	28%			
Maintenance II																					
Vacant										2%	40%						30%	28%			
Maintenance II																					
Tom Jackson										67%	5%							28%			
Maintenance II																					
Frank Kaiser										67%	5%							28%			
Mechanic II																					
Mike Moore						22%						47%		5%	5%	13%	5%	3%			
Mechanic II																					
Jared Anderson						77%						10%		2%	2%	5%	2%	1%			1%

Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 st through June 30 th	SDC	System Development Charge
G.O. Bonds	General Obligation Bonds	SMART	Start Making a reader today
LCDC	Land Conservation and Development Commission	SWOYA	Southwestern Oregon Youth Activities (Boys and Girls Club)
LDO	Land Development Ordinance	SARA	Survey Analyze review Assess (Community Policing term)
LEDS	Law Enforcement Data Systems	SRO	School Resource Officer
LEED	Leadership Energy Environmental Design	STIP	State Transportation Improvement Program
LGPI	Local Government Personnel Institute	The House	Temporary Help in Emergency House
LID	Local Improvement District	UGB	Urban Growth Boundary
LOC	League of Oregon Cities	URA	Urban Renewal Agency
LUBA	Land Use Board of Appeals	WW	Wastewater
MOA	Mutual Order Agreement		
MOU	Memorandum of Understanding		