

City of Coos Bay



**Adopted Budget
FY 2015/2016**

City of Coos Bay Budget Committee

Fiscal Year 2015/2016

City Council Members

Crystal Shoji, Mayor
Stephanie Kramer, Council President
Fred Brick
Mark Daily
Jennifer Groth
Thomas Leahy
Mike Vaughan

Citizen Lay Members

Donald Dille
Lucinda DiNovo
Philip Marler
Roy Metzger
Colin Myatt
Alan Pettit
Brooke Walton

Administrative Staff

City Manager Rodger Craddock
Finance Director Susanne Baker
Fire Chief Mark Anderson
Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works Director Jim Hossley
Community Dev. Director Eric Day

**City of Coos Bay Budget 2015/2016
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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



2015 / 2016 Council Goals

City's Economic Development Goals:

1. Use the Planning Commission to complete the Development Code update and present to Council for consideration.
2. Use the Urban Renewal Advisory Committee and URA Board members to update the Urban Renewal Plans.
3. Update the Front Street Master Plan.
4. Provide the Council information for their consideration to become a "Certified Local Government".
5. Evaluate and seek ways to improve the City's tourism responsibilities (tourism promotion, tourism fulfillment, tourism development, etc.) and the best utilization of room tax revenue.
6. Evaluate possible commercial uses of the Boardwalk pavilions.
7. Evaluate the possible economic value and identify regulatory issues related to allowing float houses in the bay.

City's Curb Appeal Goals:

1. Develop a "Hwy 101 Curb Appeal Enhancement Master Plan" for Council's consideration.
 - Plan would include possible implementation components along with estimates for both implementation and the ongoing maintenance costs.
 - Enhancement options for the City's entrance / welcome signs.
2. Draft a Weed Ordinance limited to Hwy 101 and other City main arterials for Council consideration.
3. Draft an ordinance prohibiting new chain link fences along Hwy 101 and / or in the downtown URA boundaries for Council consideration.
4. Develop an Empire "bump out" landscaping / flower enhancement proposal for Council consideration.



2015 / 2016 Council Goals

City's Infrastructure Goals:

1. Roads:

- Break ground and complete the South Empire Multimodal project.
- Using the Tree Board, update the Street Tree Policy & Species List for Council consideration.
- Complete the Utility Trench / Pavement Restoration Policy for Council consideration.
- Complete the Engineering Standards related to streets and sidewalks for Council consideration.
- Complete the Streets Assessment and develop a long range road restoration plan for Council consideration.
- Evaluate SDC policy and the current moratorium as it pertains to funding future multimodal road enhancements and present to Council for consideration.
- Using the Street's Task Force evaluate potential funding sources for street maintenance to include but not limited to a local gas tax, transportation utility fee, general obligation bond, and increase franchise fees.

2. Wastewater / Stormwater:

- Develop Engineering Standards related to wastewater and stormwater collection systems for the Council consideration.
- Begin design plans on the following sewer and storm water infrastructure projects:
 - a) Final design for Plant 1 Digester update.
 - b) Facility Plan Amendment for Wastewater Treatment Plant 1.
 - c) Design plans for Pump Station 16
 - d) Design plans for the Mingus Park sewer replacement project
 - e) Pre and Final Design plans for Wastewater Treatment Plant 1



2015 / 2016 Council Goals

City's Infrastructure Goals (continued):

2. Wastewater / Stormwater (continued):

- Begin construction on the following sewer and storm water infrastructure projects:

- a) Wastewater Treatment Plant 2.
- b) Salmon/Michigan Alley sewer replacement project.
- c) Kingwood Canyon sewer replacement project.
- d) 4th, 5th, & 6th Ave sewer replacement project.
- e) N. 8th Street sewer replacement project.
- f) Isthmus Slough sewer force main / pipe project.
- g) Park & Highland sewer replacement project.
- h) S 10th Street (Blossom Gulch School) sewer replacement project.
- i) Birch & Front storm drain replacement project.
- j) Pump Station 1.
- k) Pump Station 16.

- Draft the following for Council consideration:

- a) Storm Water Management Plan
- b) Storm Water Ordinance

3. Parks

- Use the Parks Commission to complete the Mingus Park Master Plan for Council consideration
- Use the Parks Commission to complete the Boardwalk Master Plan for Council consideration
- Pursue grant funding and/or donations to implement Parks Master Plan components as prioritized by the Council.



2015 / 2016 Council Goals

City's Infrastructure Goals (continued):

4. Facilities

- Use the Library Facility Steering Committee to assist the City and the Library Board with the following:
 - a) Creation of a strategic plan.
 - b) Completion of a needs assessment.
 - c) Evaluation of potential location(s) for a new library facility.
 - d) Creation and implementation of a capital campaign.

Funding City Services Goals:

1. Pursue grant funding for Public Safety equipment and training.
2. Pursue grant funding for targeted public safety education and enforcement on crosswalks, seatbelt and DUII laws.
3. Evaluate the City's contracting rates with local fire districts.
4. Evaluate the City's Building Codes and Planning fees.
5. Complete a five year Capital Improvement Plan (MCIP) to assist the Council in planning future capital needs.
Components of the CIP would include the following:
 - a) Wastewater / Stormwater
 - b) Pavement
 - c) Facilities
 - d) Parks
 - e) Fleet
 - f) Technology

CITY OF COOS BAY BUDGET MESSAGE FY 2015-2016

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 fiscal year (FY) 2015-2016 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 FY 2015-2016 has been prepared pursuant to Oregon Local Budget Law. It presents my recommendations as Budget Officer, and it incorporates the cooperative efforts of the City's management team.

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

- Revenues are estimated conservatively.
- Expenditures are based on actual experience and incremental increases and/or decreases where needed.
- Reserves should be maintained at adequate funding levels in accordance with generally accepted accounting principles, and to provide sufficient cash carryover to meet the City's needs until tax revenues arrive in November.

- Capital equipment and vehicles should be maintained and/or replaced as funds allow, so they are in proper working order.
- While this City budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

The FY 2015-2016 City of Coos Bay budget recommendations for all funds and accounts totals \$75,830,902 which includes \$34,675,056 in wastewater capital improvements. 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.

The majority of the budget funds contain operational expenditures which are categorized personnel services or materials & services expenditures.

- **Personnel Services:** The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, 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 all three of the City's three bargaining units. The current collective bargaining agreements (CBA) are with the International Association of Firefighter's (IAFF), Coos Bay Police Officer's Association (CBPOA), and the American Federation of State, County, and Municipal Employees (AFSCME). The proposed budget reflects salary increases of 2%, a cost of living adjustment (COLA) for AFSCME, IAFF, and non-represented (management) employees; and 1% for CBPOA. Personnel expenses comprise 15% of the total City operating budget with salaries comprising 64% and

benefits comprising 36% of personnel expenses. Benefits include insurances (medical, dental, vision, long term disability, workers compensation, unemployment etc.), Public Employee Retirement System contributions, and social security contributions (tax).

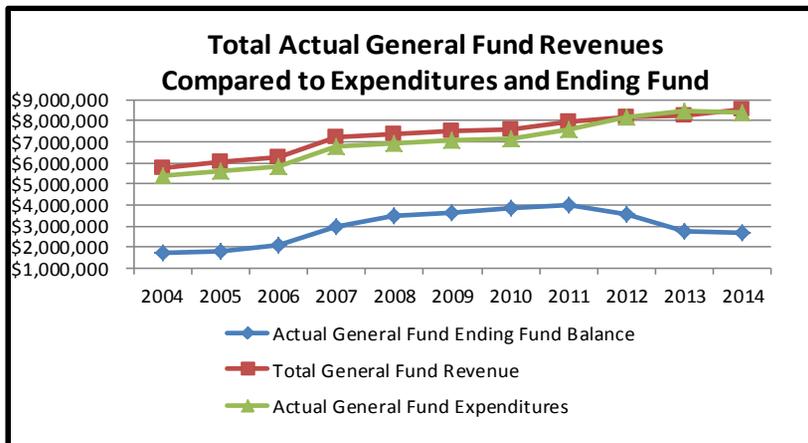
The FY 2015-16 proposed budget reflects a 24.9% employee insurance cost increase over the FY 2014-2015 budget and the new biennium PERS rates increased an average of the three tiers approximately 20%.

- **Materials & Services:** Department heads submitted a budget this year that generally reflects a status quo budget from the previous year or small increases to account for inflation and/or the need to replace critical items. The City continues to contract and/or use public / private partnerships for the delivery of certain services. These include a contract with Operations Management International (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: The proposed budget continues to reflect the enduring challenges of the post-recession economy. The clearest evidence of the recession's impact is in the City's General Fund. Essentially, over the past two budget cycles, General Fund revenues (property taxes, franchise fees, and insurance rates) did not kept pace with General Fund

operational expenses while the most recent cycle revenues were slightly higher than expenditures. As a result, the City's General Fund faced two consecutive years of operating budget deficits before utilization of balancing measures occurred. The most predominate balancing measure was the utilization of "Carryover" funds which was used as there was a hope / belief the housing market / property taxes and interest rates would rebound in the near future, and the use of Carryover funds would allow the City to continue to deliver quality service to the community. Property tax revenues did increase over the last year, some fees were increased, expenditures were decreased, and staff continues to review other areas for adjustment.

The chart below illustrates expenditures have come back in line with the Carryover balance (also known as the ending fund balance).



The *Carry Over* is used to carry the General Fund over a four month period of time where no substantial revenues are

received, and it 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.

While we expect to see a modest increase in property tax revenue in fiscal year 2015-2016, it's still not sufficient to meet operational expenses let alone contribute to rebuilding the Carryover to the healthy level required to meet the first quarter budget operational needs. Staff has continued to monitor expenditures which include:

- Limiting all discretionary spending on materials and services.
- Restricting capital expenditures.
- Keeping vacant positions unfilled.
- Reducing existing management agreements.

The actions taken to increase revenues included:

- Using grant and/or contracts, where possible, to fund existing positions.
- Selling surplus equipment.
- Listing surplus property (lots) for sale.
- Increasing existing fees (planning and building codes).
- Creating new fees (franchises)
- Use of one time funds to increase the carryover

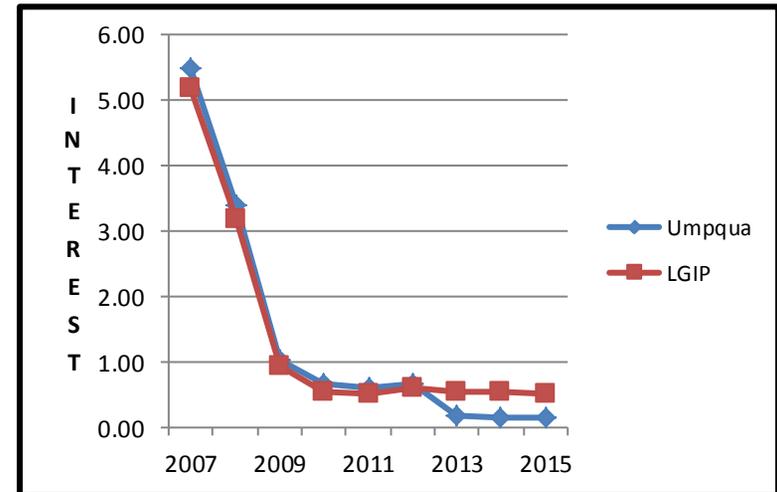
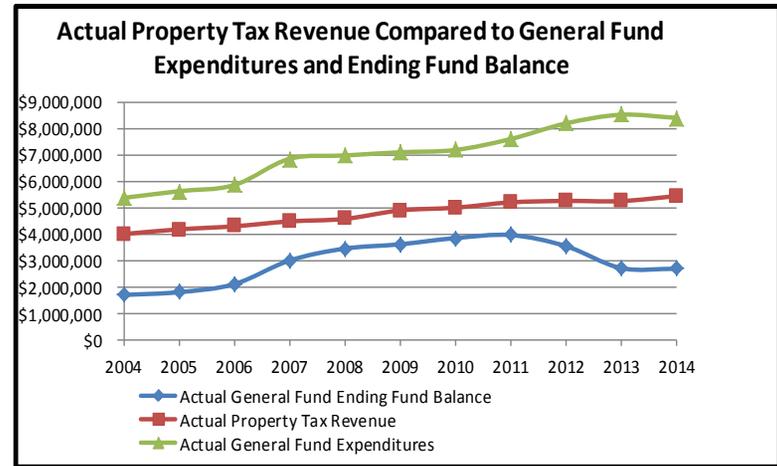
Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$2,893,445 beginning fund balance (Carryover). While the post-recession effects are still evident as the proposed budget still requires some balancing measures as projected general fund unappropriated ending fund balance is less than the prior year's, this is the carryover for the next budget cycle.

As a balancing measure, the proposed 2015-2016 budget includes the use of one time revenues through transfers in from other funds where applicable (Major Capital and Street Improvement Fund).

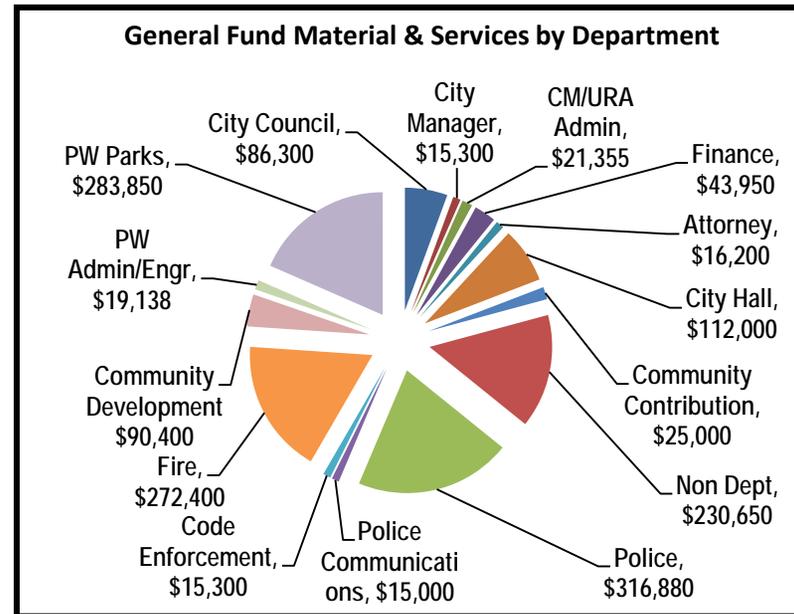
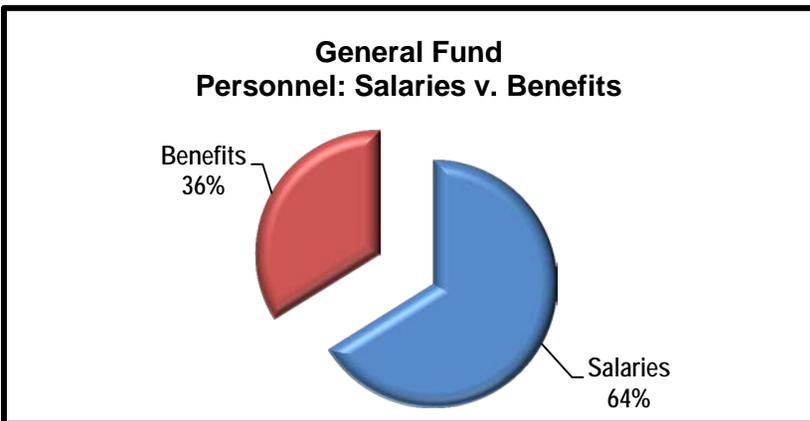
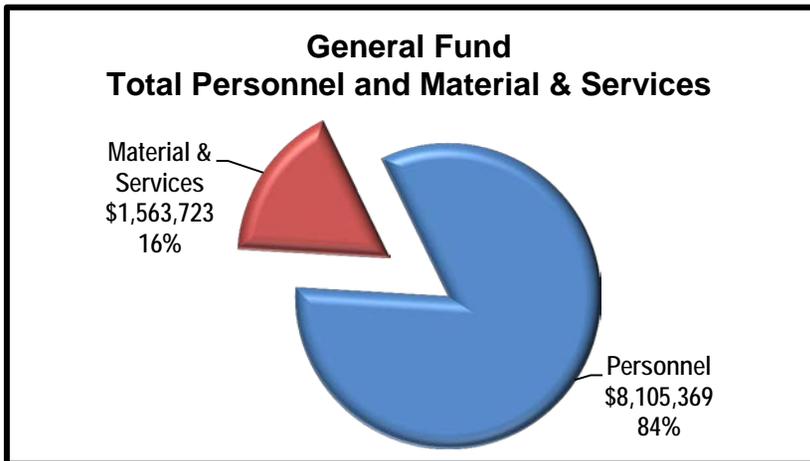
General Fund Revenue resources are estimated to be:

1. Property taxes	\$5,359,932
2. Franchise Fees	1,637,000
3. Licenses & Permits	157,900
4. Fines, Grants, & State Revenues	712,792
5. Use of Money & Property	95,000
6. Services & Repayments	679,192
7. Other Revenue	14,200
8. Du Jour Financing Repayment	452,277
9. Transfers in	<u>310,800</u>
Total (including carryover):	\$12,312,538

Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects a slight increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately .7% more than actually received during the FYE 2015 budget year. The following chart illustrates the relative flattening of property tax revenue since 2009 which is the primary cause for General Fund revenues inability to keep pace with General Fund expenditures and the resulting decreasing Carryover balance.



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



Gas Tax Fund – Streets: Maintaining the City's street infrastructure is an ongoing concern. It is currently estimated in order to bring the City streets up to a "good" condition it would cost at least \$30,000,000 based upon a recently revised Pavement Condition Assessment report.

Currently, funding for the Streets Division comes from the State gas tax, jurisdictional exchange program, Oregon Department of Transportation, and 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 \$900,000 in revenue from the tax placed on gasoline.

The Council created a Streets Task Force and charged them with evaluating the street infrastructure needs, current funding levels, and possible revenue alternatives. At the conclusions of their meetings, the Streets Task Force recommended: (1) updating the Pavement Condition Assessment Report (completed); (2) adopting an Asphalt Right-of-Way Restoration policy (currently in progress); (3) consider adopting a Streetlight Installation and Maintenance policy; (4) consider reinstating System Development Charges (currently under review); (5) consider seeking an amendment to the City Charter to allow for increased flexibility for bonding alternatives; and (6) creating a comprehensive marketing and education campaign (currently in progress). The Streets Task Force recently recommended increasing the PP&L franchise fee and to refer a local gas tax to the voters in an effort to increase revenue for street maintenance.

Wastewater Fund: The Wastewater Fund is able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes rate increase of approximately 6.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. The City's Wastewater Capital Improvement Plan (CIP) estimates state mandated improvements over the next 20 years at a cost of \$81.4 million (today's dollars). The proposed budget includes \$31,423,441 in loan proceeds

comprised of DEQ and State IFA loans to undertake identified projects in the wastewater CIP, including construction of a new wastewater treatment plant in Empire. As an additional cost savings measure, an engineer specializing in wastewater will be hired temporarily as staff to provide quality review/quality control during construction. This type of service was included in the overall wastewater construction budget and will ensure the facilities are constructed according to the design specifications at a high level of detail. Hiring the Engineer as staff will achieve a substantial savings over hiring an engineering firm to perform these duties. The savings will be directed towards other wastewater projects on the take-down schedule.

Hotel/Motel Fund: The Hotel/Motel Fund includes a \$100,000 transfer from the General Fund as an estimate on the required funding for the Council Goal of adding beautification elements along Highway 101 (curb appeal).

Jurisdictional Exchange Fund: In 1999, the City accepted ownership of 23 miles of formerly owned state roadways within the City limits. In exchange, the City ultimately received \$4,800,000 to maintain those roads in perpetuity. Per the City Charter, only the interest from the \$4,800,000 can be used for road maintenance and/or debt service for road maintenance projects. In 2003, the City obtained a loan for the Newmark Avenue widening project which matured in 2014. Up until four years ago, the Jurisdictional Exchange Fund had been paying the debt service payments from interest revenue. Due to low interest rates, the last three debt service payments were made

with a transfer from the General Fund. This budget continues the loan repayments to the General fund.

Major Capital Fund: This fund is used to purchase capital items such as police cars or to pay for capital projects. Revenue from bi-annual timber harvests are the primary revenue source for this fund. Traditionally 40 to 50 acres are harvested every other year, with this budgeted year being the in between non-harvest year. This budget does reflect a transfer to the General Fund of \$150,000 and the state grant for the Downtown Bus Transfer station.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee fund this program this fiscal year \$67,429 (2.5% of the General Fund beginning balance) into this fund. Currently the fund has approximately \$487,711.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$452,277.

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, upper floor redevelopment, waterfront development, redevelopment of the former Lockhart and old fire station lots, streetscape updates, and development of the Hollering Place project.

Recommendation: The recommended budget as presented maintains current City services and 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,



March 30, 2015

**City of Coos Bay 2015-2016 Budget
Property Tax Levy Summary**

	Actual 2012-13	Actual 2013-14	Budget Adopted 2014-15	Actual 2014-15	Budget Proposed 2015-16	Budget Adopted 2015-16
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	849,330,570	857,981,160	862,227,813	877,382,260	883,388,128	883,388,128
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,405,395	5,460,449	5,487,476	5,583,924	5,622,147	5,622,147
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	955,934,516	967,404,380	972,184,053	989,319,190	996,091,021	996,091,021
Line 12 G.O. Bonds Tax Imposed - Certified	542,556	544,867	546,778	546,778	542,944	542,944
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.5718</u>	<u>0.5675</u>	<u>0.5624</u>	<u>0.5527</u>	<u>0.5451</u>	<u>0.5451</u>
TOTAL PROPERTY TAX IMPOSED	<u>5,947,951</u>	<u>6,005,316</u>	<u>6,034,254</u>	<u>6,130,702</u>	<u>6,165,091</u>	<u>6,165,091</u>
Total City Tax Rate Per Thousand (before reduction)	<u>6.9361</u>	<u>6.9318</u>	<u>6.9267</u>	<u>6.9170</u>	<u>6.9094</u>	<u>6.9094</u>

**City of Coos Bay 2015-2016 Budget
General Fund Tax Levy Computations**

	Actual 2012-13	Actual 2013-14	Budget Adopted 2014-15	Budget Proposed 2015-16	Budget Adopted 2015-16
Carryover	3,553,724	2,723,917	2,417,366	2,893,445	2,893,445
Current Property Taxes	4,938,255	5,058,672	4,938,729	5,059,932	5,059,932
Delinquent Taxes	312,523	379,234	290,000	300,000	300,000
Non Property Tax Revenues	3,016,381	3,135,780	3,134,852	3,296,084	3,296,084
Du Jour Repayment	736,033	410,733	311,413	452,277	452,277
CBNBWB Water Project IFA 2010 Loan	768,417	0	0	0	0
Transfers	108,969	0	470,530	310,800	310,800
Total	13,434,302	11,708,336	11,562,890	12,312,538	12,312,538
	Actual 2012-13	Actual 2013-14	Budget Adopted 2014-15	Budget Proposed 2015-16	Budget Adopted 2015-16
Property Tax Revenue Within Statutory Limits	5,405,395	5,460,449	5,487,476	5,622,147	5,622,147
Uncollectible (10%)	(540,539)	(546,045)	(548,748)	(562,215)	(562,215)
Taxes Necessary to Balance (Current Budget)	4,864,855	4,914,405	4,938,729	5,059,932	5,059,932
Taxes Current Actual more (less) than Budget	73,400	144,267	0	0	0

**City of Coos Bay 2015-2016 Budget
General Obligation Bonds Tax Levy Computations**

	Actual 2012-13	Actual 2013-14	Budget Adopted 2014-15	Budget Proposed 2015-16	Budget Adopted 2015-16
Beginning Fund Balance (July)	249,047	367,470	217,170	257,074	257,074
Property Tax Revenues	495,634	500,308	492,130	488,650	488,650
Non Property Tax Revenues	2,727	2,247	100	100	100
Delinquent Taxes	31,522	37,699	20,000	20,000	20,000
Transfers	76,839	0	0	0	0
Total Revenues	855,770	907,724	729,400	765,824	765,824
Total Bonded Debt	488,300	490,350	492,130	488,650	488,650
Uncollectible	54,780	54,517	54,648	54,294	54,294
Taxes Necessary to Balance Budget	543,080	544,867	546,778	542,944	542,944
Tax Levy (imposed)	542,556	544,867	546,778	542,944	542,944
Less Uncollectible (10%)	54,256	54,487	54,648	54,294	54,294
Taxes Necessary to Balance Budget (anticipated)	488,300	490,380	492,130	488,650	488,650
Total Revenues less Bonded Debt equals Carryover	367,470	236,974	237,270	277,174	277,174

**City of Coos Bay 2015-2016 Budget
Transfers**

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
<u>to Hotel/Motel Tax Fund</u>	0	100,000
<u>from Special Improvement Fund</u>	130,000	0
<u>to Revenue Bond Fund</u>	0	64,200
<u>to Rainy Day Fund</u>	0	67,429
<u>to State Gas Fund</u>	0	0
<u>from Jurisdictional Exchange Fund</u>	30,800	
<u>from Major Capital Fund</u>	150,000	0
STATE GAS TAX FUND		
<u>from General Fund</u>	0	0
<u>to Technology Reserve Fund</u>	0	1,000
WASTEWATER FUND		
<u>to Wastewater Improvement Fund</u>	0	1,650,433
<u>to Technology Reserve Fund</u>	0	6,500
<u>to Revenue Bond Fund</u>	0	931,267
HOTEL/MOTEL TAX FUND		
<u>from General Fund</u>	100,000	0
BUILDING CODES FUND		
<u>to Technology Fund</u>	0	5,300
JURISDICTIONAL EXCHANGE FUND		
<u>to General Fund</u>		30,800
REVENUE BOND FUND		
<u>from General Fund</u>	64,200	0
<u>from Wastewater Fund</u>	931,267	0
SPECIAL IMPROVEMENT FUND		
<u>to General Fund</u>	0	130,000
PARKS IMPROVEMENT FUND		
<u>from Major Capital Fund</u>	0	0
WASTEWATER IMPROVEMENT FUND		
<u>from Wastewater Fund</u>	1,650,433	0
MAJOR CAPITAL RESERVE FUND		
<u>to Parks Improvement Fund</u>	0	0
<u>to Technology Reserve Fund</u>	0	75,000
<u>to General Fund</u>	0	150,000
TECHNOLOGY RESERVE FUND		
<u>from Wastewater Fund</u>	6,500	0
<u>from Major Capital Fund</u>	75,000	0
<u>from State Gas Fund</u>	1,000	0
<u>from Building Codes Fund</u>	5,300	0
<u>to County-wide CAD Reserve Fund</u>	0	5,361
COUNTY-WIDE CAD CORE RESERVE FUND		
<u>from Technology Reserve Fund</u>	5,361	0
RAINY DAY FUND		
<u>from General Fund</u>	67,429	0
TOTAL TRANSFERS IN & OUT	3,216,290	3,216,290

**City of Coos Bay 2015-2016 Budget
Summary of Resources**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
OPERATING RESOURCES						
13,434,302	11,708,333	11,562,890	General Fund	12,312,538	12,312,538	12,312,538
1,315,054	1,224,298	1,026,316	State Gas Tax Fund	1,031,783	1,031,783	1,031,783
7,584,408	7,711,948	5,967,112	Wastewater Fund	7,008,908	7,008,908	7,008,908
758,332	679,235	586,200	Hotel/Motel Tax Fund	645,889	645,889	645,889
1,546,331	1,547,606	1,355,666	Library Fund	1,464,213	1,464,213	1,464,213
0	0	758,394	Library ESO Fund	826,525	826,525	826,525
649,520	538,254	285,890	Building Codes Fund	302,630	302,630	302,630
312,852	302,349	254,687	9-1-1 Tax Fund	229,997	229,997	229,997
<u>25,600,798</u>	<u>23,712,023</u>	<u>21,797,155</u>	TOTAL OPERATING RESOURCES	<u>23,822,483</u>	<u>23,822,483</u>	<u>23,822,483</u>
DEBT SERVICE RESOURCES						
855,770	907,724	729,400	General Obligation Redemption Fund	765,824	765,824	765,824
<u>2,713,072</u>	<u>3,778,714</u>	<u>3,897,030</u>	Revenue Bond Fund	<u>4,787,689</u>	<u>4,787,689</u>	<u>4,787,689</u>
3,568,842	4,686,438	4,626,430	TOTAL DEBT SERVICE RESOURCES	5,553,513	5,553,513	5,553,513
CAPITAL IMPROVEMENT RESOURCES						
144,027	144,823	144,852	Special Improvement Fund	144,848	144,848	144,848
5,347	269	210,268	Street Improvement Fund	522,344	522,344	522,344
121,041	94,996	1,631,200	Parks Improvement Fund	2,919,025	2,919,025	2,919,025
23,296	32,653	40,467	Bicycle/Pedestrian Path Construction Fund	50,189	50,189	50,189
14,496	14,576	14,569	Transportation SDC Fund	14,692	14,692	14,692
244,600	245,953	245,824	Wastewater SDC Fund	247,919	247,919	247,919
18,837	18,941	18,931	Stormwater SDC Fund	19,093	19,093	19,093
<u>2,689,823</u>	<u>4,850,110</u>	<u>30,466,418</u>	Wastewater Improvement Fund	<u>34,675,056</u>	<u>34,675,056</u>	<u>34,675,056</u>
3,261,467	5,402,322	32,772,529	TOTAL CAPITAL IMPROV. RESOURCES	38,593,166	38,593,166	38,593,166
RESERVE FUNDS RESOURCES						
76,839	217,682	200,100	Fire Station Reserve Fund	720,492	720,492	720,492
1,326,828	603,900	1,441,587	Major Capital Reserve Fund	1,540,700	1,540,700	1,540,700
4,948,041	4,914,249	4,876,312	Jurisdictional Exchange Reserve Fund	4,863,764	4,863,764	4,863,764
260,498	137,867	127,000	Technology Reserve Fund	135,363	135,363	135,363
44,922	54,762	22,888	County-wide CAD Core Reserve Fund	42,830	42,830	42,830
<u>396,395</u>	<u>487,711</u>	<u>485,277</u>	Rainy Day Reserve Fund	<u>558,591</u>	<u>558,591</u>	<u>558,591</u>
7,053,523	6,416,170	7,153,164	TOTAL RESERVE FUND RESOURCES	7,861,740	7,861,740	7,861,740
<u>39,484,630</u>	<u>40,216,958</u>	<u>66,349,278</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>75,830,902</u>	<u>75,830,902</u>	<u>75,830,902</u>

**City of Coos Bay 2015-2016 Budget
Summary of Expenditures**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
OPERATING EXPENDITURES						
13,434,300	11,708,334	11,537,890	General Fund	12,312,538	12,312,538	12,312,538
1,315,054	1,224,298	1,026,316	State Gas Tax Fund	1,031,783	1,031,783	1,031,783
7,584,408	7,711,948	5,967,112	Wastewater Fund	7,008,908	7,008,908	7,008,908
758,332	679,235	586,200	Hotel/Motel Tax Fund	645,889	645,889	645,889
1,546,331	1,547,606	1,355,666	Library Fund	1,464,213	1,464,213	1,464,213
0	0	758,394	Library ESO Fund	826,525	826,525	826,525
649,520	538,254	285,890	Building Codes Fund	302,630	302,630	302,630
312,852	302,349	254,687	9-1-1 Tax Fund	229,997	229,997	229,997
<u>25,600,798</u>	<u>23,712,025</u>	<u>21,772,155</u>	TOTAL OPERATING EXPENDITURES	<u>23,822,483</u>	<u>23,822,483</u>	<u>23,822,483</u>
DEBT SERVICE EXPENDITURES						
855,770	907,724	729,400	General Obligation Redemption Fund	765,824	765,824	765,824
<u>2,713,072</u>	<u>3,778,714</u>	<u>3,897,030</u>	Revenue Bond Fund	<u>4,787,689</u>	<u>4,787,689</u>	<u>4,787,689</u>
3,568,842	4,686,438	4,626,430	TOTAL DEBT SERVICE EXPENDITURES	5,553,513	5,553,513	5,553,513
CAPITAL IMPROVEMENT EXPENDITURES						
144,027	144,823	144,852	Special Improvement Fund	144,848	144,848	144,848
5,347	269	210,268	Street Improvement Fund	522,344	522,344	522,344
121,041	94,996	1,631,200	Parks Improvement Fund	2,919,025	2,919,025	2,919,025
23,296	32,653	40,467	Bicycle/Pedestrian Path Construction Fund	50,189	50,189	50,189
14,496	14,576	14,569	Transportation SDC Fund	14,692	14,692	14,692
244,600	245,953	245,824	Wastewater SDC Fund	247,919	247,919	247,919
18,837	18,941	18,931	Stormwater SDC Fund	19,093	19,093	19,093
<u>2,689,823</u>	<u>4,850,110</u>	<u>30,466,418</u>	Wastewater Improvement Fund	<u>34,675,056</u>	<u>34,675,056</u>	<u>34,675,056</u>
3,261,466	5,402,322	32,772,529	TOTAL CAPITAL IMPROV. EXPENDITURES	38,593,166	38,593,166	38,593,166
RESERVE FUNDS EXPENDITURES						
76,839	217,682	200,100	Fire Station Reserve Fund	720,492	720,492	720,492
1,326,828	603,900	1,441,587	Major Capital Reserve Fund	1,540,700	1,540,700	1,540,700
4,948,041	4,914,249	4,876,312	Jurisdictional Exchange Reserve Fund	4,863,764	4,863,764	4,863,764
260,498	137,867	127,000	Technology Reserve Fund	135,363	135,363	135,363
44,922	54,762	22,888	County-wide CAD Core Reserve Fund	42,830	42,830	42,830
<u>396,395</u>	<u>487,711</u>	<u>485,277</u>	Rainy Day Reserve Fund	<u>558,591</u>	<u>558,591</u>	<u>558,591</u>
7,053,523	6,416,170	7,153,164	TOTAL RESERVE FUND EXPENDITURES	7,861,740	7,861,740	7,861,740
<u>39,484,630</u>	<u>40,216,958</u>	<u>66,324,278</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>75,830,902</u>	<u>75,830,902</u>	<u>75,830,902</u>

**City of Coos Bay 2015-2016 Budget
Summary of General Fund Resources**

<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Council Adopted 2014-15</u>		<u>Budget Proposed 2015-16</u>	<u>Committee Approved 2015-16</u>	<u>Council Adopted 2015-16</u>
3,553,724	2,723,917	2,417,366	Carryover	2,893,445	2,893,445	2,893,445
5,250,779	5,437,906	5,228,729	Property Taxes (Includes Delinquent)	5,359,932	5,359,932	5,359,932
1,625,622	1,624,054	1,625,900	Franchise Taxes	1,637,000	1,637,000	1,637,000
110,210	153,078	167,350	Licenses & Permits	157,900	157,900	157,900
576,114	622,594	700,781	Fines, Grants & State Revenues	712,792	712,792	712,792
99,966	100,601	85,122	Use of Money & Property	95,000	95,000	95,000
542,965	598,612	545,090	Services and Repayments	679,192	679,192	679,192
61,503	36,841	10,610	Other Revenue	14,200	14,200	14,200
736,033	410,733	311,413	Du Jour Financing Repayment	452,277	452,277	452,277
768,417	0	0	CBNBWB Water Project IFA 2010 Loan	0	0	0
<u>108,969</u>	<u>0</u>	<u>470,530</u>	Transfers In	<u>310,800</u>	<u>310,800</u>	<u>310,800</u>
<u>13,434,302</u>	<u>11,708,333</u>	<u>11,562,890</u>	TOTAL GENERAL FUND RESOURCES	<u>12,312,538</u>	<u>12,312,538</u>	<u>12,312,538</u>

General Fund Resources (Continued)

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
59,591	102,155	102,155	340	0324	102,155	102,155	102,155
1,613	2,793	2,177	340	0325	1,737	1,737	1,737
22,779	21,675	20,000	340	0400	20,000	20,000	20,000
213,717	225,760	219,000	340	0500	229,000	229,000	229,000
1,200	1,200	1,200	340	0600	1,200	1,200	1,200
137,953	145,299	138,000	340	0700	142,000	142,000	142,000
3,000	3,000	3,000	340	0800	3,000	3,000	3,000
8,570	6,640	6,000	340	0900	6,500	6,500	6,500
499	998	499	340	1000	2,000	2,000	2,000
<u>576,114</u>	<u>622,594</u>	<u>700,781</u>		Total Fines, Grants & State Revenue	<u>712,792</u>	<u>712,792</u>	<u>712,792</u>
				USE OF MONEY AND PROPERTY			
19,316	15,678	11,122	350	0100	14,000	14,000	14,000
40,099	44,106	37,000	350	0700	43,000	43,000	43,000
40,550	40,817	37,000	350	1200	38,000	38,000	38,000
<u>99,966</u>	<u>100,601</u>	<u>85,122</u>		Total Use of Money and Property	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
				SERVICES AND REPAYMENTS			
5,434	3,715	3,000	360	0100	3,000	3,000	3,000
16,875	14,805	15,000	360	0200	15,000	15,000	15,000
1,185	41,840	1,000	360	0300	62,000	62,000	62,000
175	35	50	360	0500	50	50	50
10,800	11,949	12,676	360	0525	14,021	14,021	14,021
18,000	19,210	19,138	360	0550	19,291	19,291	19,291
39,486	40,353	40,353	360	0600	42,000	42,000	42,000
39,969	40,924	40,923	360	0700	43,000	43,000	43,000
79,042	81,622	81,621	360	0900	84,000	84,000	84,000
1,489	0	0	360	1000	0	0	0
2,333	1,609	1,000	360	1100	1,200	1,200	1,200
(70)	859	50	360	1300	100	100	100
318,124	325,624	330,279	360	2000	395,530	395,530	395,530
10,124	16,069	0	370	0800	0	0	0
<u>542,965</u>	<u>598,612</u>	<u>545,090</u>		Total Services and Repayments	<u>679,192</u>	<u>679,192</u>	<u>679,192</u>
				OTHER REVENUE			
42,158	24,680	7,500	380	0100	10,000	10,000	10,000
0	(6)	10	380	0200	0	0	0
18,901	11,516	3,000	380	0300	4,000	4,000	4,000
444	651	100	380	0400	200	200	200
0	0	0	380	0600	0	0	0
0	0	0	380	0900	0	0	0
<u>61,503</u>	<u>36,841</u>	<u>10,610</u>		Total Other Revenue	<u>14,200</u>	<u>14,200</u>	<u>14,200</u>

General Fund Resources (Continued)

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
TRANSFERS IN							
76,839	0	0	390	0900	0	0	0
0	0	30,530	390	1600	30,800	30,800	30,800
0	0	310,000	390	1700	150,000	150,000	150,000
0	0	130,000	390	1300	130,000	130,000	130,000
<u>32,130</u>	<u>0</u>	<u>0</u>	390	1500	<u>0</u>	<u>0</u>	<u>0</u>
108,969	0	470,530			310,800	310,800	310,800
OTHER FINANCING SOURCES							
736,033	410,733	311,413	390	0600	452,277	452,277	452,277
<u>768,417</u>	<u>0</u>	<u>0</u>	390	0700	<u>0</u>	<u>0</u>	<u>0</u>
1,504,450	410,733	311,413			452,277	452,277	452,277
<u>13,434,302</u>	<u>11,708,333</u>	<u>11,562,890</u>			<u>12,312,538</u>	<u>12,312,538</u>	<u>12,312,538</u>
				TOTAL GENERAL FUND RESOURCES			

**City of Coos Bay 2015-2016 Budget
General Fund Expenditures by Department & Division**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Department		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
General Government							
69,037	57,905	86,300	100	City Council	86,300	86,300	86,300
497,772	414,416	459,267	120/121	City Manager/URA Administration	510,970	510,970	510,970
226,584	179,302	196,411	130	Finance	211,191	211,191	211,191
68,851	62,197	56,462	140	City Attorney	64,515	64,515	64,515
139,784	107,518	110,000	170	City Hall	112,000	112,000	112,000
55,300	33,140	25,256	180	Community Contributions	25,000	25,000	25,000
263,363	261,094	289,513	190	Non-Departmental	305,301	305,301	305,301
4,157,504	3,316,198	2,483,847	195	Other Financing Uses & Expenditures	2,609,046	2,609,046	2,609,046
5,478,193	4,431,770	3,707,057		Total General Government	3,924,323	3,924,323	3,924,323
Public Safety							
Police Department							
3,384,493	3,398,204	3,735,527	240	Operations & Administration	3,956,484	3,956,484	3,956,484
672,412	675,616	757,941	242	Communication	803,627	803,627	803,627
49,278	49,886	65,179	243	Codes Enforcement	68,463	68,463	68,463
4,106,183	4,123,705	4,558,647		Sub Total Police	4,828,574	4,828,574	4,828,574
2,286,421	2,367,946	2,390,284	261	Fire Department	2,520,399	2,520,399	2,520,399
6,392,604	6,491,651	6,948,931		Total Public Safety	7,348,973	7,348,973	7,348,973
Community Development							
240,615	242,555	300,414	301	Planning	407,072	407,072	407,072
14,400	14,400	34,400	302	Coastal Implementation Grant	34,400	34,400	34,400
255,015	256,955	334,814		Total Community Development	441,472	441,472	441,472
Public Works							
58,070	0	0	300	Administration	0	0	0
57,405	114,904	120,469	305	Admin/Engineering	99,868	99,868	99,868
424,596	413,054	426,619	306	Parks	497,901	497,901	497,901
768,417	0	0	313	CBNBWB Water Project IFA 2010	0	0	0
1,308,488	527,958	547,088		Total Public Works	597,769	597,769	597,769
13,434,302	11,708,333	11,537,890		TOTAL GENERAL FUND	12,312,538	12,312,538	12,312,538

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 a six-member City Council form the governing body of the City.

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

2015/2016 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:

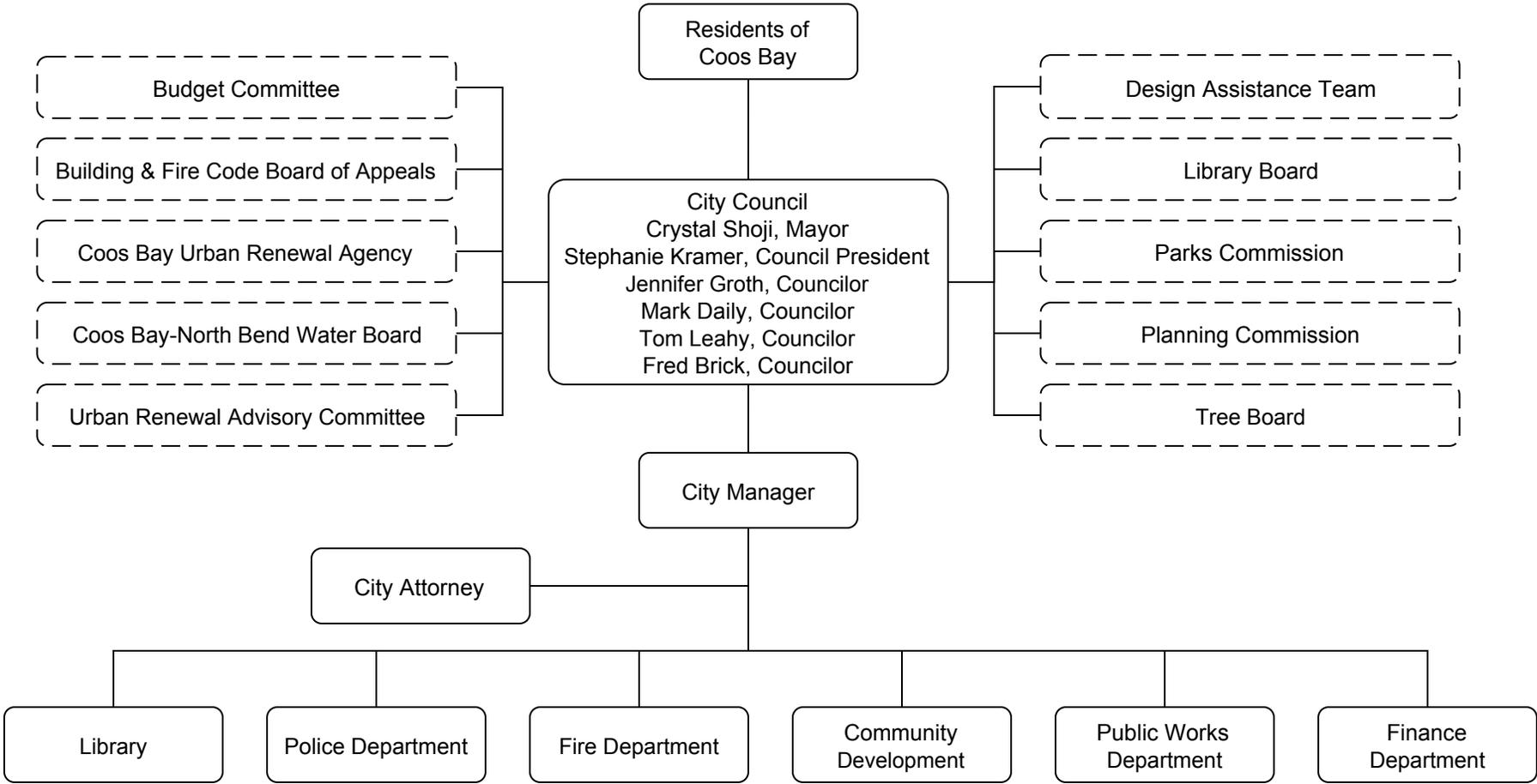
- **Economic Development:** To create a vibrant community for City citizens and entrepreneurs.
- **Curb Appeal:** To maintain and improve the City's

physical attributes along Highway 101 and develop an Empire "bump out" landscaping/flower enhancement proposal for Council consideration.

- **Infrastructure:** To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens.
- **Funding City Services:** To adopt and maintain a sustainable budget that reflects City priorities and realizes current economic conditions.

A detailed listing of the Council goals is located at the beginning of budget, page 5.

City Council Organizational Chart



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
MATERIALS AND SERVICES							
7,484	5,063	8,000	520	2001 Meetings, Travel & Memberships	8,000	8,000	8,000
12,661	10,759	14,000	520	2002 Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	14,000	14,000	14,000
3,122	3,894	5,000	520	2105 Advertising	5,000	5,000	5,000
0	1,275	5,000	520	2109 Labor Negotiations	5,000	5,000	5,000
32,958	28,798	34,000	520	2113 Audit Fees	34,000	34,000	34,000
844	962	1,500	520	2122 Duplicating	1,500	1,500	1,500
468	853	2,000	520	2205 Office Supplies	2,000	2,000	2,000
183	498	300	520	2206 Postage	300	300	300
1,016	479	5,000	520	2421 Employee/Volunteer Recognition	5,000	5,000	5,000
10,300	5,325	10,500	520	2422 Economic Development	10,500	10,500	10,500
0	0	1,000	520	2423 Government Channel	1,000	1,000	1,000
<u>69,037</u>	<u>57,905</u>	<u>86,300</u>		Total Materials and Services	<u>86,300</u>	<u>86,300</u>	<u>86,300</u>
<u>69,037</u>	<u>57,905</u>	<u>86,300</u>		TOTAL CITY COUNCIL	<u>86,300</u>	<u>86,300</u>	<u>86,300</u>

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.

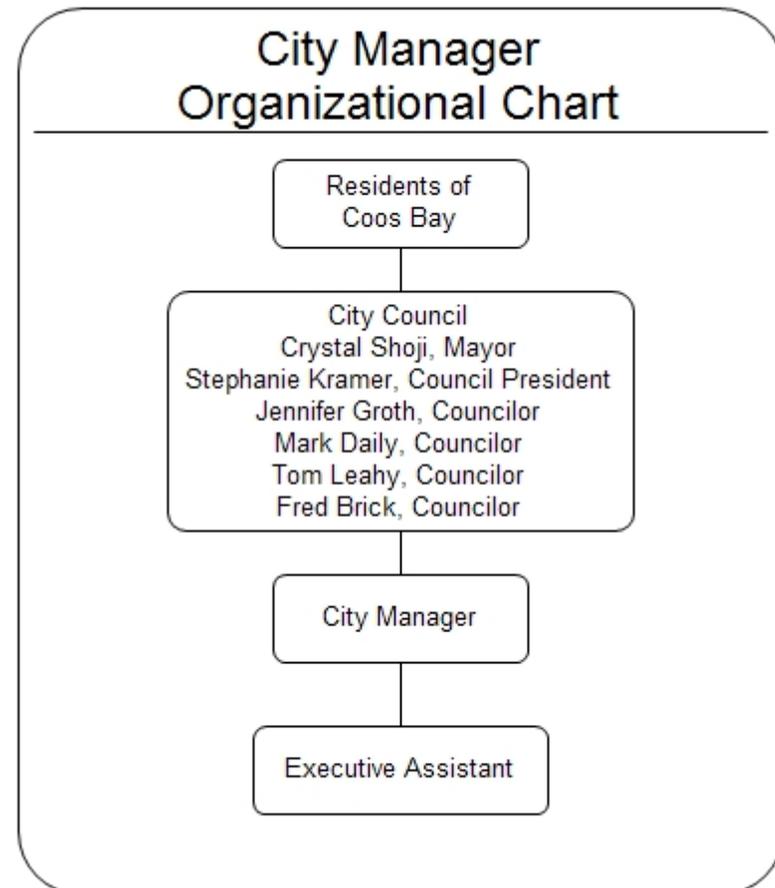
2015/2016 Departmental Goals

- Work with the City Council and City staff to implement the Council adopted goals.
- Continue to improve dissemination of information to staff and citizens on the City's mission, services and events.
- Continue reevaluating local revenue sources and provide options to the council.
- Explore alternative service delivery options in an effort to achieve increased efficiencies.

Budgeted Departmental Personnel Expenses

The City Manager and the Executive Assistant provides administrative related services to both general fund and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflect 28% of the City Manager's and 49% of the Executive Assistant's salary and associated benefit / employment costs.

The allocation of personnel salaries charged to more than one department can be found on page 114 in this budget.
Approximate FTE by allocation: 0.77 employees.



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
104,622	80,959	74,595	510	1001	63,364	63,364	63,364
0	0	6,000	510	1001	6,000	6,000	6,000
20,592	15,996	15,639	510	1003	15,473	15,473	15,473
7,028	5,275	6,070	510	1004	5,122	5,122	5,122
12,895	10,628	10,924	510	1005	9,778	9,778	9,778
0	0	218	510	1006	193	193	193
271	179	243	510	1007	211	211	211
<u>145,408</u>	<u>113,037</u>	<u>113,689</u>		Total Personnel Services	<u>100,141</u>	<u>100,141</u>	<u>100,141</u>
MATERIALS AND SERVICES							
8,749	7,481	7,500	520	2001	7,500	7,500	7,500
3,614	553	4,500	520	2005	4,500	4,500	4,500
3	0	0	520	2102	0	0	0
850	1,568	1,400	520	2122	1,400	1,400	1,400
2,676	464	1,750	520	2205	1,750	1,750	1,750
146	69	150	520	2206	150	150	150
<u>16,039</u>	<u>10,135</u>	<u>15,300</u>		Total Materials and Services	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>
<u>161,447</u>	<u>123,173</u>	<u>128,989</u>		TOTAL CITY MANAGER	<u>115,441</u>	<u>115,441</u>	<u>115,441</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

2015/2016 Departmental 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 for the façade improvement and business grant programs.
- Update both district's urban renewal plans.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 20% City Manager, 55% Community Dev. Director, 5% Codes Specialist, 10% Executive Assistant, 10% Finance Director, 10% Deputy Finance Director, 5% Finance Assistant, 5% Accounting Tech, 5% Intermediate Accountant, 10% City Attorney, 10% PW Director, 25% Planning Administrator, 35% Planner I, 5% PW Contract Administrative Specialist, 10% Building Code Administrator, 5% Engineering Services Coordinator, 58% PW Operations Administrator, and 2.5% of two (2) Planning/Code Specialist salary and associated benefit / employment costs. The distribution of personnel salaries charged to more than one department can be found on page 114 in this budget. Approximate FTE allocation: 2.88 Employees.

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
215,430	181,086	192,141	510	1001	253,631	253,631	253,631
4	20	344	510	1002	693	693	693
33,345	24,229	29,703	510	1003	45,478	45,478	45,478
15,963	13,610	14,809	510	1004	19,653	19,653	19,653
29,818	32,978	35,927	510	1005	44,347	44,347	44,347
1,045	699	14,660	510	1006	4,319	4,319	4,319
2,706	2,233	2,171	510	1007	6,053	6,053	6,053
<u>298,312</u>	<u>254,856</u>	<u>289,755</u>	Total Personnel Services		<u>374,175</u>	<u>374,175</u>	<u>374,175</u>
MATERIALS AND SERVICES							
3,249	3,656	6,250	520	2001	6,250	6,250	6,250
1,467	1,089	1,000	520	2003	1,000	1,000	1,000
18	18	30	520	2102	30	30	30
0	346	0	520	2108	0	0	0
4,850	4,950	5,000	520	2113	5,000	5,000	5,000
21,643	24,450	25,169	520	2120	6,000	6,000	6,000
1,391	299	1,200	520	2122	1,200	1,200	1,200
29	103	300	520	2123	300	300	300
768	1,103	700	520	2205	700	700	700
95	80	175	520	2206	175	175	175
5	5	200	520	2209	200	200	200
0	288	500	520	2216	500	500	500
4,497	0	0	520	2235	0	0	0
<u>38,013</u>	<u>36,387</u>	<u>40,524</u>	Total Materials and Services		<u>21,355</u>	<u>21,355</u>	<u>21,355</u>
<u>336,325</u>	<u>291,244</u>	<u>330,279</u>	TOTAL URBAN RENEWAL ADMIN		<u>395,530</u>	<u>395,530</u>	<u>395,530</u>
<u>497,772</u>	<u>414,416</u>	<u>459,267</u>	TOTAL ALL URA & CITY MANAGER		<u>510,970</u>	<u>510,970</u>	<u>510,970</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.

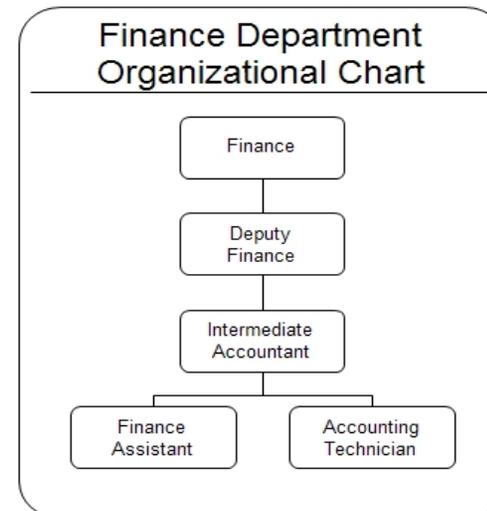
2015/2016 Departmental Goals

- 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

Finance Department staff provides payroll, accounts payable, accounts receivable and additional accounting services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflect: 27% Executive Assistant, 20% Finance Director, 27% Deputy Finance Director, 38% Finance Assistant, 37% Accounting Tech, and 13% Intermediate Accountant's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget. Approximate FTE by allocation: 1.62 employees.



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Finance Department 130**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16	
PERSONNEL SERVICES								
127,537	90,667	99,897	510	1001	Salaries	102,873	102,873	102,873
32	143	466	510	1002	Overtime	917	917	917
23,651	14,775	16,314	510	1003	P.E.R.S.	19,842	19,842	19,842
9,382	6,766	7,696	510	1004	Social Security	7,940	7,940	7,940
25,596	17,247	18,666	510	1005	Employee Insurance	26,251	26,251	26,251
4,134	5,315	9,088	510	1006	Unemployment	9,076	9,076	9,076
294	210	334	510	1007	Workers' Compensation	342	342	342
<u>190,627</u>	<u>135,123</u>	<u>152,461</u>	Total Personnel Services			<u>167,241</u>	<u>167,241</u>	<u>167,241</u>
MATERIALS AND SERVICES								
2,792	1,930	3,000	520	2001	Meetings, Travel & Memberships	3,000	3,000	3,000
6,423	6,781	4,950	520	2005	Training	4,950	4,950	4,950
12	0	0	520	2102	Telephone	0	0	0
20,131	29,212	27,000	520	2108	Contractual	27,000	27,000	27,000
513	592	1,000	520	2122	Duplicating	1,000	1,000	1,000
1,245	440	2,200	520	2123	Printing	2,200	2,200	2,200
1,042	1,005	1,000	520	2205	Office Supplies	1,000	1,000	1,000
2,148	2,192	2,700	520	2206	Postage	2,700	2,700	2,700
143	737	500	520	2209	Document Recording	500	500	500
1,507	1,291	1,600	520	2224	Data Processing Supplies	1,600	1,600	1,600
<u>35,957</u>	<u>44,180</u>	<u>43,950</u>	Total Materials and Services			<u>43,950</u>	<u>43,950</u>	<u>43,950</u>
<u>226,584</u>	<u>179,302</u>	<u>196,411</u>	TOTAL FINANCE DEPARTMENT			<u>211,191</u>	<u>211,191</u>	<u>211,191</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 17.5 hours per week. The City Attorney has a key role in labor relations issues. The special counsel line exists to be used if needed to pay for extra hours worked on special, unforeseen matters requiring the attorney's services that fall outside the 17.5 hours per week work, or special counsel such as bond counsel.

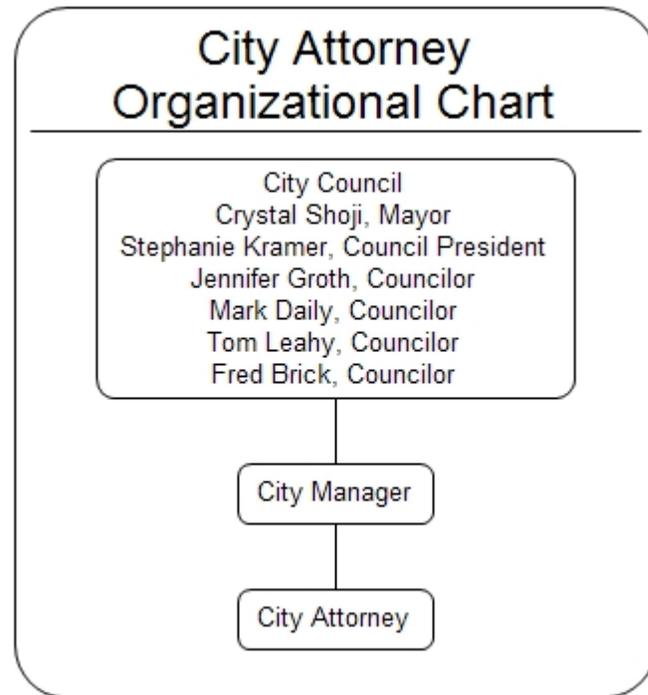
2015/2016 Departmental Goals

- 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 34% 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 114 in this budget.

Approximate FTE by allocation: 0.34 Employee



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
38,256	34,701	26,537	510	1001	31,579	31,579	31,579
7,546	6,863	5,231	510	1003	7,298	7,298	7,298
2,801	2,563	2,030	510	1004	2,416	2,416	2,416
8,130	5,744	6,293	510	1005	6,886	6,886	6,886
0	0	85	510	1006	37	37	37
84	57	86	510	1007	99	99	99
<u>56,817</u>	<u>49,929</u>	<u>40,262</u>			<u>48,315</u>	<u>48,315</u>	<u>48,315</u>
Total Personnel Services							
MATERIALS AND SERVICES							
1,080	(555)	600	520	2001	600	600	600
275	900	300	520	2003	300	300	300
10,679	11,923	15,200	520	2114	15,200	15,200	15,200
0	0	100	520	2205	100	100	100
<u>12,034</u>	<u>12,268</u>	<u>16,200</u>			<u>16,200</u>	<u>16,200</u>	<u>16,200</u>
<u>68,851</u>	<u>62,197</u>	<u>56,462</u>			<u>64,515</u>	<u>64,515</u>	<u>64,515</u>
TOTAL MATERIALS AND SERVICES							
TOTAL CITY ATTORNEY							

CITY HALL

Program Description

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

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

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
MATERIALS AND SERVICES							
55,893	55,703	53,000	520	2101	Utilities	56,000	56,000
3,677	3,792	5,000	520	2102	Telephone	4,000	4,000
28,720	35,588	29,000	520	2108	Contractual	29,000	29,000
2,483	2,873	3,000	520	2225	Janitorial Supplies	3,000	3,000
9,990	0	0	520	2235	Office Furniture	0	0
39,020	9,561	20,000	520	2309	Building & Grounds Maintenance	20,000	20,000
<u>139,784</u>	<u>107,518</u>	<u>110,000</u>	Total Materials and Services			<u>112,000</u>	<u>112,000</u>
<u>139,784</u>	<u>107,518</u>	<u>110,000</u>	TOTAL CITY HALL			<u>112,000</u>	<u>112,000</u>

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 35% 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. The amount budgeted this fiscal year is 18% of the anticipated revenue.

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
				MATERIALS AND SERVICES		0	0
10,000	10,000	10,000	520	2416 SWOYA Boys and Girls Club (contract)	10,000	10,000	10,000
9,000	0	3,577	520	2418 T.H.E. House (Temporary Help in Emergency)	4,000	4,000	4,000
4,000	3,900	0	520	2419 Coos County Retired & Senior Vol. Program (RSVP)	0	0	0
6,000	4,940	2,683	520	2420 Coos County Area Transit Service District (CCAT)	3,500	3,500	3,500
3,300	3,380	2,200	520	2421 Women's Safety and Resource Center	0	0	0
3,000	0	0	520	2422 Neighbor to Neighbor Comm Dispute Resolution Ctr	0	0	0
5,000	4,940	2,236	520	2424 Bob Belloni Ranch, Inc.	2,200	2,200	2,200
1,600	1,300	1,073	520	2425 Mental Health Association of SW OR	1,500	1,500	1,500
5,000	0	2,146	520	2427 Coos Bay Public Schools Maslow Project	2,300	2,300	2,300
500	0	224	520	2429 Bay Area First Step	500	500	500
2,000	0	0	520	2430 Southwestern Oregon Veterans Outreach (SOVO)	0	0	0
900	780	1,117	520	2431 Oregon Coast Community Action (CASA)	1,000	1,000	1,000
5,000	0	0	520	2433 Star of Hope Activity Center, Inc.	0	0	0
0	3,900	0	520	2434 South Coast Veterans Association Network (SCVAN)	0	0	0
55,300	33,140	25,256		Total Materials and Services	25,000	25,000	25,000
55,300	33,140	25,256		TOTAL COMMUNITY CONTRIBUTIONS	25,000	25,000	25,000

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Community Contributions Department 180 Worksheet**

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

State revenue sharing: Over the past ten years the community contributions have averaged 35% of the total funds received from the state for revenue sharing. The highest percentage was in FYE 11 at 54% (\$64,240), the lowest was in FYE 05 at 19% (\$17,500). FYE 15 is proposed at 18% (\$25,000). Funds to be provided conditionally upon the organizations continued existence.

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Grants requests received from	Requests
500	0	224	Bay Area First Step	500
10,000	10,000	10,000	Boys and Girls Club	10,000
5,000	4,940	2,236	Bob Belloni Ranch, Inc.	2,236
6,000	4,940	2,683	Coos County Area Transit Service District (CCAT)	5,000
5,000	0	2,146	Coos Bay Public Schools Maslow Project	2,400
4,000	3,900	0	Coos County Retired & Senior Vol. Program (RSVP)	0
1,600	1,300	1,073	Mental Health Association of SW OR	2,000
3,000	0	0	Neighbor to Neighbor Comm Dispute Resolution Ctr	0
900	780	1,117	Oregon Coast Community Action (CASA)	1,000
0	3,900	0	South Coast Veterans Association Network (SCVAN)	0
2,000	0	0	Southwestern Oregon Veterans Outreach (SOVO)	0
5,000	0	0	Star of Hope Activity Center, Inc.	0
9,000	0	3,577	T.H.E. House (Temporary Help in Emergency)	5,000
3,300	3,380	2,200	Women's Safety and Resource Center	0
<u>55,300</u>	<u>33,140</u>	<u>25,256</u>	Total	<u>28,136</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.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 72% of the full-time Mechanic's and 22% 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 114 in this budget.

Approximately FTE by allocation: .94 employee

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16	
PERSONNEL SERVICES								
44,428	39,546	43,879	510	1001	Salaries	44,756	44,756	44,756
248	0	2,195	510	1002	Overtime	2,239	2,239	2,239
6,527	4,894	6,204	510	1003	P.E.R.S.	7,477	7,477	7,477
3,344	2,890	3,525	510	1004	Social Security	3,596	3,596	3,596
6,597	8,209	11,772	510	1005	Employee Insurance	12,765	12,765	12,765
0	1,848	2,380	510	1006	Unemployment	2,380	2,380	2,380
1,170	838	1,301	510	1007	Workers' Compensation	1,422	1,422	1,422
15	12	16	510	1008	City Council Volunteer W/Compensation	16	16	16
<u>62,329</u>	<u>58,238</u>	<u>71,272</u>	Total Personnel Services			<u>74,651</u>	<u>74,651</u>	<u>74,651</u>
MATERIALS AND SERVICES								
13,788	15,347	15,000	520	2004	Permits, License, & Fees	15,000	15,000	15,000
0	0	20,000	520	2112	Storm/flood Damage Repairs	20,000	20,000	20,000
16,769	16,166	17,000	520	2116	Internet Costs	14,000	14,000	14,000
131,130	162,491	154,591	520	2120	Property/Liability/Auto Insurance	170,000	170,000	170,000
210	0	1,000	520	2121	Insurance Deductible	1,000	1,000	1,000
2,670	961	2,800	520	2122	Duplicating/Printing	2,800	2,800	2,800
2,232	2,156	2,250	520	2302	Postage/Machine Rental	2,250	2,250	2,250
2,009	0	3,500	520	2320	Library Building Maintenance	3,500	3,500	3,500
95	5,500	600	520	2412	Health & Safety (OSHA)	600	600	600
0	235	1,500	520	2500	Bad Debts Expense	1,500	1,500	1,500
<u>168,904</u>	<u>202,856</u>	<u>218,241</u>	Total Materials and Services			<u>230,650</u>	<u>230,650</u>	<u>230,650</u>
CAPITAL OUTLAY								
32,130	0	0	530	3005	Library Fire	0	0	0
<u>32,130</u>	<u>0</u>	<u>0</u>	Total CAPITAL OUTLAY			<u>0</u>	<u>0</u>	<u>0</u>
<u>263,363</u>	<u>261,094</u>	<u>289,513</u>	TOTAL NON-DEPARTMENTAL			<u>305,301</u>	<u>305,301</u>	<u>305,301</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 Rainy Day Fund transfer is pursuant to a resolution requiring 2.5% of the fund balance to be set aside for specific purposes. The Revenue Bond Fund transfer is the debt service payment from the General Fund to the Urban Renewal Agency.

The Debt Service section provides the accounting for the du jour financing (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 the fiscal year 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.

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
TRANSFERS							
188,972	0	1,744	550	5000 Gas Tax Fund	0	0	0
148,503	0	5,000	550	5005 Hotel/Motel Fund	100,000	100,000	100,000
0	0	0	550	5012 Wastewater Fund	0	0	0
0	0	0	550	5017 Building Codes Fund	0	0	0
99,207	88,843	0	550	5021 Rainy Day Fund	67,429	67,429	67,429
76,839	0	0	550	5023 General Obligation Redemption Bond Fund	0	0	0
66,000	65,400	64,800	550	5026 Revenue Bond Fund CH Seismic Payment	64,200	64,200	64,200
0	0	0	550	5035 Major Capital Reserve Fund	0	0	0
<u>579,521</u>	<u>154,243</u>	<u>71,544</u>		Total Transfers Out	<u>231,629</u>	<u>231,629</u>	<u>231,629</u>
SPECIAL PAYMENTS							
118,094	58,155	0	555	1001 Jurisdictional Exchange Special Payments FYE 14	0	0	0
<u>118,094</u>	<u>58,155</u>	<u>0</u>		Total Special Payments	<u>0</u>	<u>0</u>	<u>0</u>
DEBT SERVICE							
380,137	350,180	223,963	560	6003 URA Du Jour Financing (Loan-Empire)	311,362	311,362	311,362
355,834	56,446	84,336	560	6003 URA Du Jour Financing (Loan-Downtown)	136,392	136,392	136,392
<u>735,971</u>	<u>406,626</u>	<u>308,299</u>			<u>447,754</u>	<u>447,754</u>	<u>447,754</u>
CONTINGENCY							
0	0	600,000	560	6001 Contingency	600,000	600,000	600,000
2,723,917	2,697,174	1,504,004	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	1,329,663	1,329,663	1,329,663
<u>4,157,504</u>	<u>3,316,198</u>	<u>2,483,847</u>		TOTAL OTHER FINANCING USES	<u>2,609,046</u>	<u>2,609,046</u>	<u>2,609,046</u>
<u>5,478,193</u>	<u>4,431,770</u>	<u>3,707,057</u>		TOTAL GENERAL GOVERNMENT	<u>3,924,323</u>	<u>3,924,323</u>	<u>3,924,323</u>

POLICE DEPARTMENT

Department Mission Statement

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

Police Public Safety Program Description

The Department is comprised of the Administrative, Operations, Communications and Support Services. Within the budget, expenses relating to the Administrative, Operations, and Support Services are combined under "Police Division 240." Public Safety Communications related expenses can be found in the "Police Communications Division 242" and "9-1-1 Tax Fund 10, Department 380" budget pages.

Police Administration provides leadership to Police Department personnel as it relates to the enforcement of Federal and State laws as well as City Municipal Codes.

Police Operations delivers direct law enforcement and investigative services to the community. Police officers handle nearly thirty 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; Sexual Assault Response Team; Emergency Response Team (SWAT); Adult Multi-Disciplinary Team; Child Advocacy Multi-Disciplinary Team; and Southern Oregon Financial Fraud and Security Team (SOFFAST).

The Department's Emergency Communications Center receive dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille and at the Coquille Tribal Housing service areas.

Annually they process more than 42,000 calls for public safety 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.

2015/2016 Departmental Goals

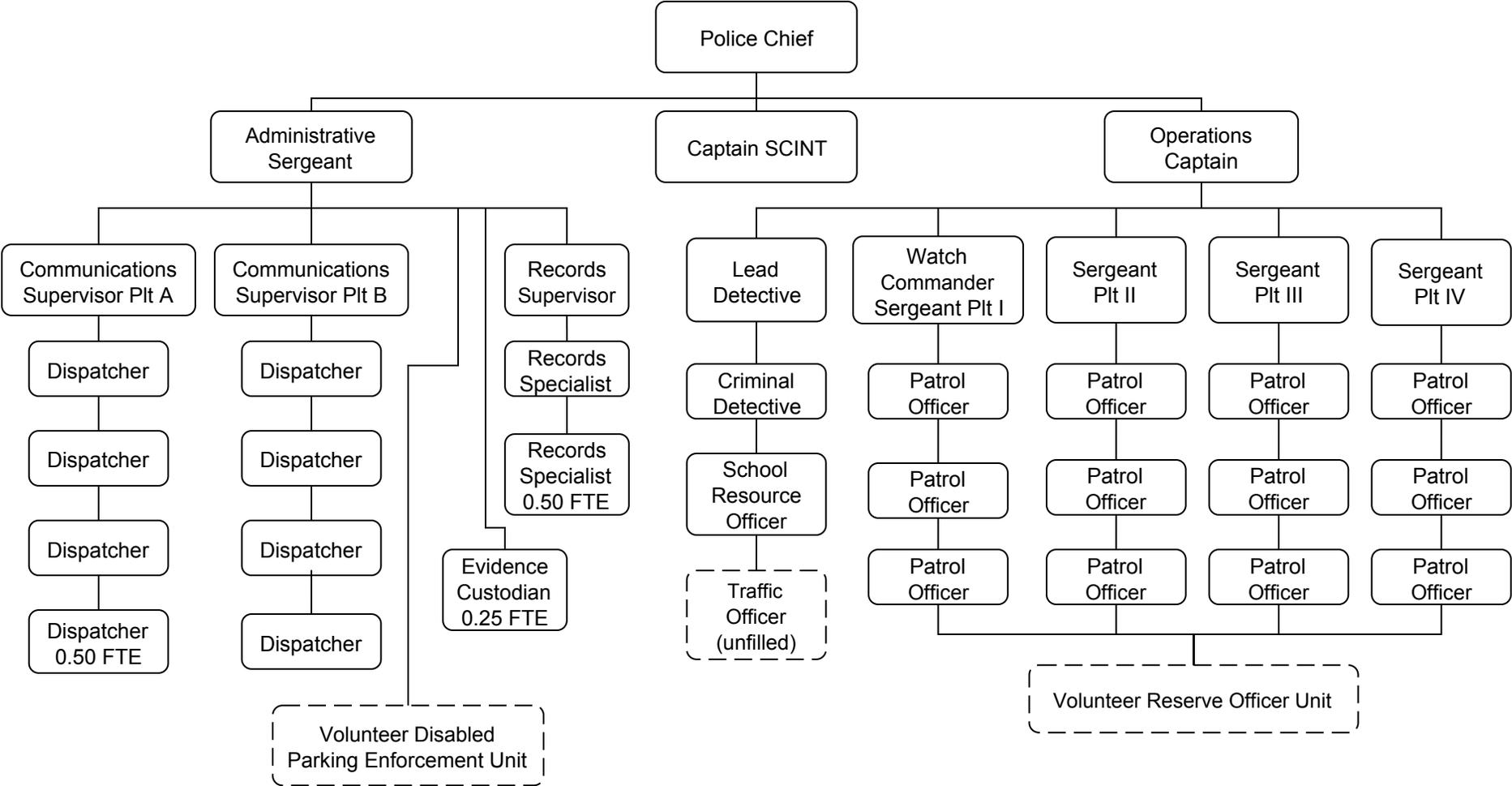
This budget was prepared in line with the following current goals of the City Council.

- Evaluate and provide suggested updates to the Council for the taxi and towing ordinances.
- 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.
- Continue to explore shared service options to increase efficiency as well as cost savings measures with all stake holders.

Budgeted Departmental Personnel Expenses

Personnel related expenses for the City's Police Officers (all ranks), Records Specialists, and part-time Evidence Custodian are combined in the "Police Division 240" budget which reflect 100% of the salary and associated benefit / employment costs for those positions. The "Police Communications Division 242" budget reflects the salary and associated benefit / employment costs for 7.5 of the 9.5 dispatch positions. The employment costs for the remaining 2 dispatch positions can be found in the "9-1-1 Tax Fund 10, Department 380" budget on page 87. Approximate FTE by allocation: 26.8 employees; Police Communications 7.5 employees; and 9-1-1 2.00 employees.

Police Department Organizational Chart



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Police Administration Department 240**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
1,917,709	1,986,490	2,051,901	510	1001	2,115,571	2,115,571	2,115,571
230,674	196,502	240,392	510	1002	240,924	240,924	240,924
399,879	391,759	417,685	510	1003	509,835	509,835	509,835
159,080	160,809	175,702	510	1004	180,565	180,565	180,565
378,036	389,125	437,001	510	1005	481,128	481,128	481,128
0	0	32,350	510	1006	32,350	32,350	32,350
57,081	55,655	70,500	510	1007	77,201	77,201	77,201
824	942	1,872	510	1008	2,030	2,030	2,030
<u>3,143,283</u>	<u>3,181,283</u>	<u>3,427,403</u>			<u>3,639,604</u>	<u>3,639,604</u>	<u>3,639,604</u>
Total Personnel Services							
MATERIALS AND SERVICES							
3,005	2,882	3,500	520	2001	3,500	3,500	3,500
26,284	23,198	30,000	520	2005	30,000	30,000	30,000
13,003	13,948	17,000	520	2102	17,000	17,000	17,000
2,988	932	3,000	520	2106	3,000	3,000	3,000
962	3,698	5,500	520	2107	6,082	6,082	6,082
2,709	3,284	10,000	520	2108	10,000	10,000	10,000
940	1,080	1,500	520	2109	1,500	1,500	1,500
2,822	2,832	3,750	520	2122	3,750	3,750	3,750
4,232	2,800	5,000	520	2123	5,000	5,000	5,000
587	1,097	2,100	520	2201	2,100	2,100	2,100
12,708	9,385	12,050	520	2202	15,000	15,000	15,000
6,225	4,674	6,000	520	2205	6,000	6,000	6,000
4,272	4,190	5,000	520	2206	5,000	5,000	5,000
12,149	3,208	13,750	520	2209	18,000	18,000	18,000
4,090	5,594	7,000	520	2212	7,000	7,000	7,000
9,316	5,213	10,000	520	2213	10,000	10,000	10,000
2,604	1,924	4,000	520	2217	4,000	4,000	4,000
73,709	69,544	80,850	520	2228	80,850	80,850	80,850
5,540	6,362	7,500	520	2303	7,500	7,500	7,500
12,235	6,555	12,000	520	2304	12,000	12,000	12,000
26,616	26,870	36,000	520	2308	36,000	36,000	36,000
449	0	1,000	520	2406	1,000	1,000	1,000
600	287	1,500	520	2407	1,500	1,500	1,500
1,636	2,254	1,500	520	2409	2,000	2,000	2,000
7,280	5,380	7,447	520	2440	6,861	6,861	6,861
750	2,805	2,177	520	2441	1,737	1,737	1,737
3,500	6,924	15,000	520	2442	15,000	15,000	15,000
0	0	4,000	520	2443	5,500	5,500	5,500
<u>241,210</u>	<u>216,921</u>	<u>308,124</u>			<u>316,880</u>	<u>316,880</u>	<u>316,880</u>
Total Materials and Services							
TOTAL POLICE OPERATIONS							
<u>3,384,493</u>	<u>3,398,204</u>	<u>3,735,527</u>			<u>3,956,484</u>	<u>3,956,484</u>	<u>3,956,484</u>

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Police Communications Department 242**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
429,916	427,300	453,343	510	1001	468,180	468,180	468,180
10,068	19,255	36,268	510	1002	37,455	37,455	37,455
77,766	75,937	84,356	510	1003	101,830	101,830	101,830
32,429	33,341	37,461	510	1004	38,687	38,687	38,687
106,739	105,394	123,215	510	1005	134,134	134,134	134,134
0	0	6,750	510	1006	6,750	6,750	6,750
1,476	1,097	1,548	510	1007	1,591	1,591	1,591
<u>658,394</u>	<u>662,323</u>	<u>742,941</u>		Total Personnel Services	<u>788,627</u>	<u>788,627</u>	<u>788,627</u>
MATERIALS AND SERVICES							
428	686	500	520	2001	500	500	500
5,258	4,046	4,500	520	2005	4,500	4,500	4,500
6,290	6,290	6,500	520	2104	6,500	6,500	6,500
0	3	0	520	2108	0	0	0
1,414	1,898	2,500	520	2303	2,500	2,500	2,500
628	370	1,000	520	2410	1,000	1,000	1,000
<u>14,018</u>	<u>13,292</u>	<u>15,000</u>		Total Materials and Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<u>672,412</u>	<u>675,616</u>	<u>757,941</u>		TOTAL POLICE COMMUNICATIONS	<u>803,627</u>	<u>803,627</u>	<u>803,627</u>

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Codes Enforcement Department 243**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
30,689	31,261	31,888	510	1001	32,526	32,526	32,526
6,027	6,162	6,286	510	1003	7,517	7,517	7,517
2,302	2,343	2,439	510	1004	2,489	2,489	2,489
8,101	8,360	9,148	510	1005	9,914	9,914	9,914
0	0	163	510	1006	163	163	163
452	413	505	510	1007	554	554	554
<u>47,572</u>	<u>48,539</u>	<u>50,429</u>		Total Personnel Services	<u>53,163</u>	<u>53,163</u>	<u>53,163</u>
MATERIALS AND SERVICES							
60	479	100	520	2001	200	200	200
325	509	450	520	2005	900	900	900
1,121	348	10,000	520	2108	10,000	10,000	10,000
0	0	4,000	520	2109	4,000	4,000	4,000
200	11	200	520	2201	200	200	200
<u>1,706</u>	<u>1,347</u>	<u>14,750</u>		Total Materials and Services	<u>15,300</u>	<u>15,300</u>	<u>15,300</u>
<u>49,278</u>	<u>49,886</u>	<u>65,179</u>		TOTAL CODES ENFORCEMENT	<u>68,463</u>	<u>68,463</u>	<u>68,463</u>
<u>4,106,183</u>	<u>4,123,705</u>	<u>4,558,647</u>		TOTAL POLICE DEPARTMENT	<u>4,828,574</u>	<u>4,828,574</u>	<u>4,828,574</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 to both Oregon OSHA and Department of Public Safety Standards & Training certification levels. Cadet Firefighters are students enrolled in the fire science or paramedic program at Southwestern Oregon Community College preparing for a fire service career.

The Department performs a number of routine functions including testing and/or maintenance of apparatus, tools and equipment; fire and life safety inspections of community

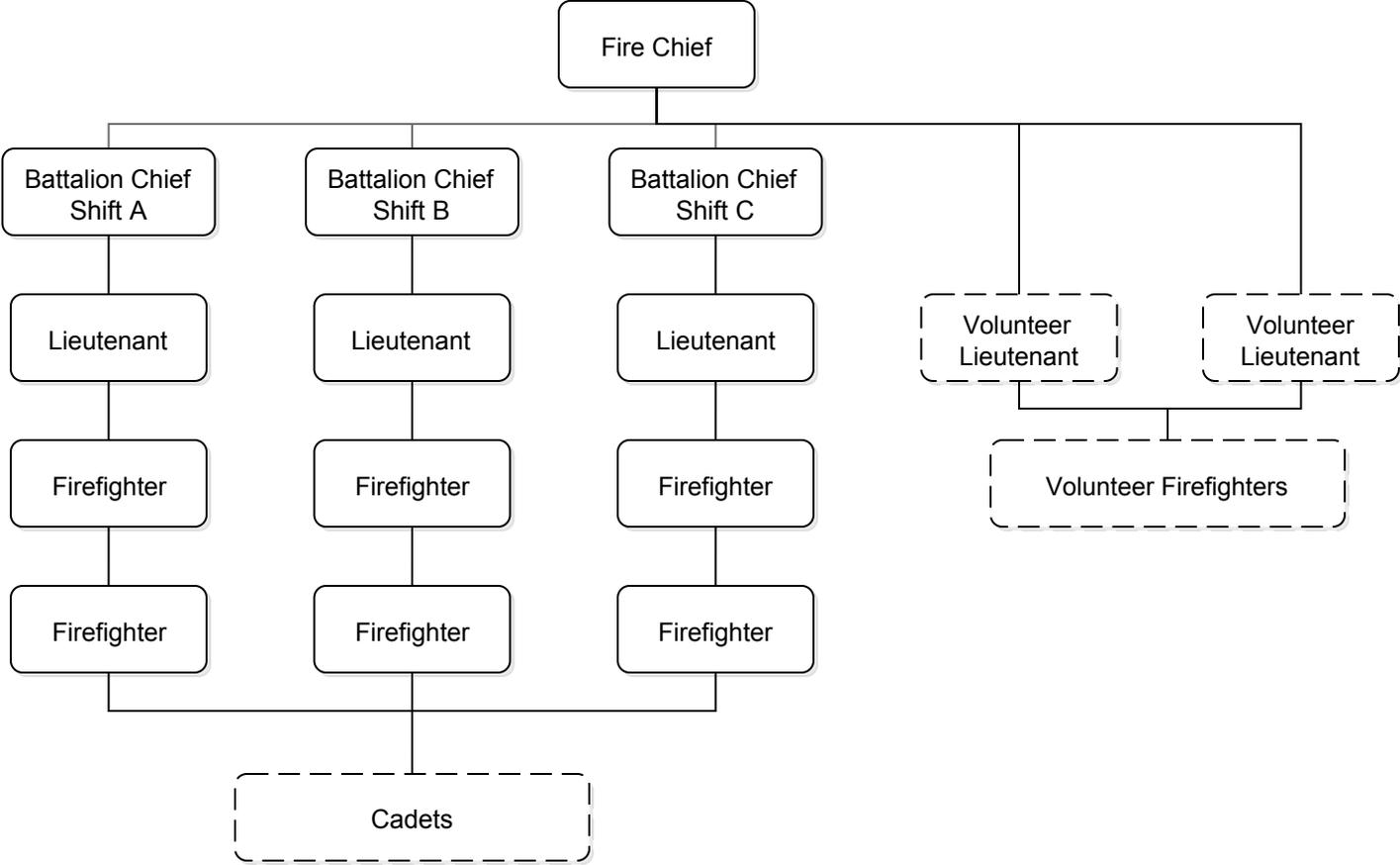
businesses; training in routine and emergency operations; and provision of community education aimed at improving emergency preparedness, fire and life safety to all ages, and demographics in the community. Other programs that benefit the community include a juvenile fire setter program, a regional chaplain program, school based fire/safety programs, and citywide safety program administration.

2015/2016 Departmental Goals

1. Maintain current staffing and training levels to adequately provide core services to the citizens.
2. Pursue additional grant funding for equipment and training.
3. Provide education on the City's emergency response and preparedness plan.
4. Update and maintain the City's emergency response and preparedness plan and department policies.
5. Explore and pursue opportunities to improve service delivery to the citizens of the City.

FTE by allocation: 16.00 employees

Fire Department Organizational Chart



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Fire Department 261**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
1,300,222	1,336,802	1,301,956	510	1001	1,326,088	1,326,088	1,326,088
97,579	145,508	90,000	510	1002	100,000	100,000	100,000
262,278	272,539	261,224	510	1003	314,691	314,691	314,691
104,640	110,426	106,494	510	1004	109,103	109,103	109,103
223,799	247,639	289,655	510	1005	310,336	310,336	310,336
0	0	12,400	510	1006	12,400	12,400	12,400
34,687	33,092	41,546	510	1007	47,100	47,100	47,100
9,216	8,750	15,309	510	1008	27,681	27,681	27,681
156	195	600	510	1010	600	600	600
<u>2,032,577</u>	<u>2,154,951</u>	<u>2,119,184</u>			<u>2,247,999</u>	<u>2,247,999</u>	<u>2,247,999</u>
Total Personnel Services							
MATERIALS AND SERVICES							
1,648	745	3,000	520	2001	2,300	2,300	2,300
11,495	6,256	13,500	520	2005	15,000	15,000	15,000
24,504	24,645	23,100	520	2101	23,000	23,000	23,000
5,519	5,331	7,000	520	2102	6,500	6,500	6,500
888	198	1,000	520	2106	1,000	1,000	1,000
3	1,843	3,000	520	2108	2,200	2,200	2,200
41,000	41,000	41,000	520	2109	41,000	41,000	41,000
993	1,548	2,000	520	2122	1,500	1,500	1,500
868	25	2,000	520	2123	1,200	1,200	1,200
9,830	8,381	9,000	520	2202	9,500	9,500	9,500
11,807	11,087	12,000	520	2203	12,000	12,000	12,000
2,868	2,335	3,000	520	2205	3,000	3,000	3,000
437	348	500	520	2206	500	500	500
3,799	2,952	3,700	520	2207	3,900	3,900	3,900
19,548	15,947	23,000	520	2213	23,000	23,000	23,000
4,637	1,499	6,000	520	2218	6,000	6,000	6,000
4,398	2,544	4,500	520	2221	4,500	4,500	4,500
4,804	73	3,500	520	2223	3,000	3,000	3,000
4,282	3,968	4,500	520	2225	4,500	4,500	4,500
3,465	4,067	4,500	520	2228	4,500	4,500	4,500
17,943	17,605	19,000	520	2230	18,000	18,000	18,000
27,139	14,135	20,000	520	2303	22,000	22,000	22,000
0	3,095	1,500	520	2306	1,500	1,500	1,500
18,024	20,725	21,000	520	2308	23,000	23,000	23,000

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Fire Department 261**

Fire Department 261 (Continued)

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
29,432	20,585	22,300	520	2309	22,300	22,300	22,300
102	0	1,000	520	2310	1,000	1,000	1,000
1,117	237	10,000	520	2311	10,000	10,000	10,000
3,295	1,821	6,500	520	2315	6,500	6,500	6,500
<u>253,844</u>	<u>212,995</u>	<u>271,100</u>		Total Materials and Services	<u>272,400</u>	<u>272,400</u>	<u>272,400</u>
<u>2,286,421</u>	<u>2,367,946</u>	<u>2,390,284</u>		TOTAL FIRE DEPARTMENT	<u>2,520,399</u>	<u>2,520,399</u>	<u>2,520,399</u>
<u>6,392,604</u>	<u>6,491,651</u>	<u>6,948,931</u>		TOTAL PUBLIC SAFETY	<u>7,348,973</u>	<u>7,348,973</u>	<u>7,348,973</u>

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Public Works and Development Administration Department 300
Merged with PW Engineering FYE 14**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
27,904	0	0	510	1001 Salaries	0	0	0
0	0	0	510	1002 Overtime	0	0	0
4,126	0	0	510	1003 P.E.R.S.	0	0	0
2,048	0	0	510	1004 Social Security	0	0	0
4,995	0	0	510	1005 Employee Insurance	0	0	0
253	0	0	510	1006 Unemployment	0	0	0
300	0	0	510	1007 Workers' Compensation	0	0	0
4	0	0	510	1008 Volunteer Worker's Compensation	0	0	0
<u>39,630</u>	<u>0</u>	<u>0</u>		Total Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>
MATERIALS AND SERVICES							
469	0	0	520	2001 Meetings, Travel & Memberships	0	0	0
502	0	0	520	2003 Publications	0	0	0
175	0	0	520	2005 Training	0	0	0
866	0	0	520	2102 Telephone	0	0	0
2,303	0	0	520	2105 Advertising	0	0	0
3,085	0	0	520	2108 Contractual	0	0	0
2,810	0	0	520	2122 Duplicating	0	0	0
75	0	0	520	2123 Printing	0	0	0
1,561	0	0	520	2205 Office Supplies	0	0	0
3,486	0	0	520	2206 Postage	0	0	0
0	0	0	520	2208 Miscellaneous	0	0	0
696	0	0	520	2216 Small Equipment	0	0	0
961	0	0	520	2224 Data Processing Supplies	0	0	0
554	0	0	520	2228 Petroleum Products	0	0	0
0	0	0	520	2303 Equipment Repairs	0	0	0
898	0	0	520	2308 Automotive Parts	0	0	0
<u>18,440</u>	<u>0</u>	<u>0</u>		Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
<u>58,070</u>	<u>0</u>	<u>0</u>		TOTAL PWD ADMINISTRATION	<u>0</u>	<u>0</u>	<u>0</u>

COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

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

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

2015/2016 Departmental Goals

- Make as needed revisions to the Comprehensive Plan and the Municipal Code.
- Update and further develop the Front Street Plan.

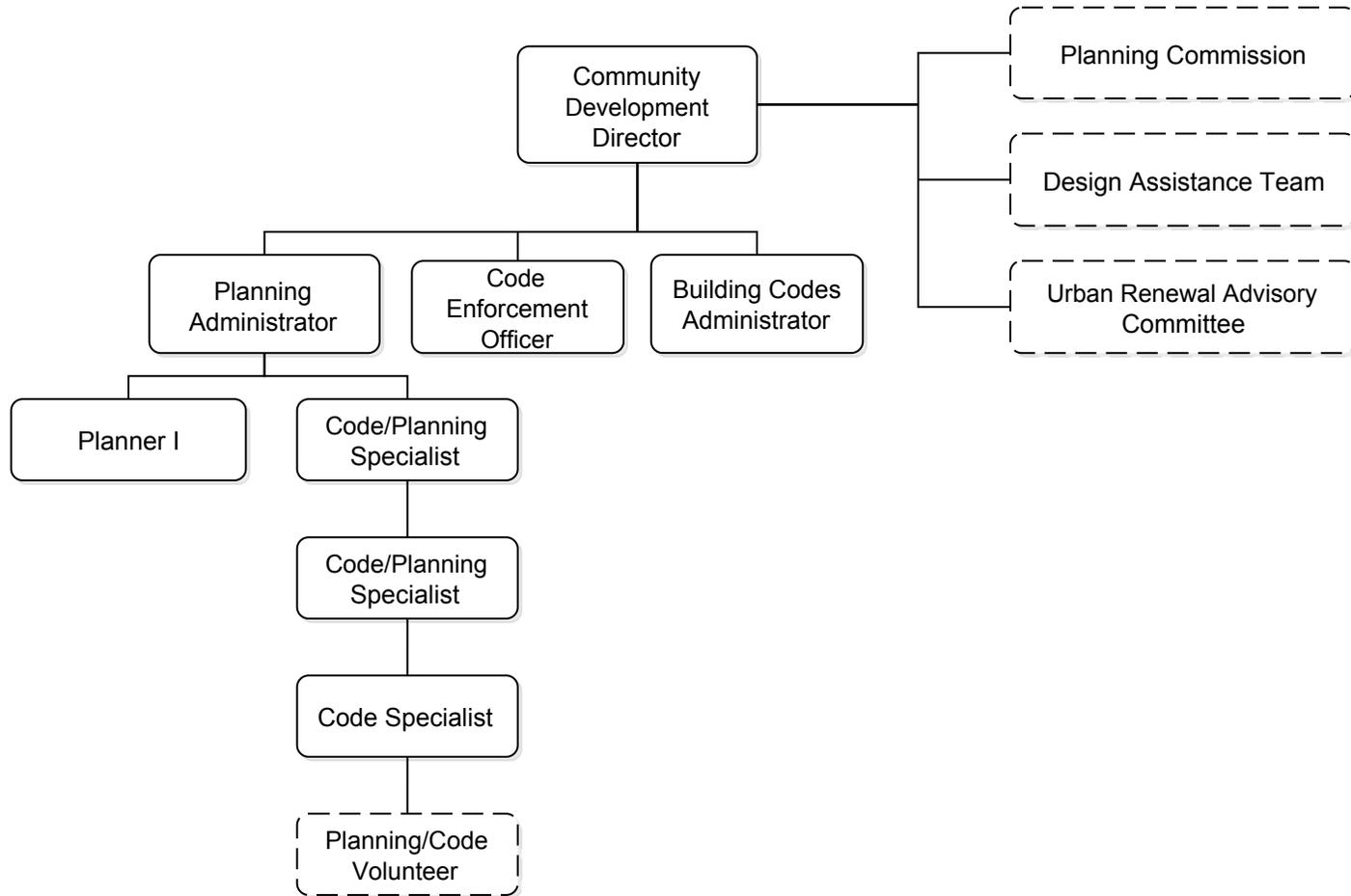
- Evaluate processes and provide predictability in the permitting process.
- Implement updated land development ordinance.

Budgeted Departmental Personnel Expenses

Community Development Planning Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 45% Community Development Director, 95% Codes Specialist, 75% Planning Administrator, 65% Planner 1, 10% Code Enforcement, 26.5% of (2) Codes/Planning Specialists, and 5% Codes Administrator's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget.

Approximate FTE by allocation: 3.48 Employees

Community Development Department Organizational Chart



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Community Development Planning Department 301**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
156,751	120,230	146,371	510	1001	196,270	196,270	196,270
0	15	1,196	510	1002	996	996	996
32,408	19,659	25,036	510	1003	34,232	34,232	34,232
12,604	10,227	11,277	510	1004	15,093	15,093	15,093
32,533	34,485	36,798	510	1005	55,073	55,073	55,073
1,343	0	2,767	510	1006	13,276	13,276	13,276
450	917	606	510	1007	1,732	1,732	1,732
<u>236,090</u>	<u>185,533</u>	<u>224,051</u>			<u>316,672</u>	<u>316,672</u>	<u>316,672</u>
Total Personnel Services							
MATERIALS AND SERVICES							
180	2,548	1,200	520	2001	1,200	1,200	1,200
0	78	0	520	2003	0	0	0
50	1,499	1,463	520	2005	1,500	1,500	1,500
0	0	250	520	2102	250	250	250
0	935	1,500	520	2105	4,500	4,500	4,500
3,357	45,439	64,000	520	2108	75,000	75,000	75,000
0	1,042	1,500	520	2122	1,500	1,500	1,500
0	0	200	520	2123	200	200	200
0	1,114	1,200	520	2205	1,200	1,200	1,200
0	3,164	2,500	520	2206	2,500	2,500	2,500
703	138	800	520	2216	800	800	800
0	328	500	520	2224	500	500	500
0	0	50	520	2228	50	50	50
0	0	100	520	2303	100	100	100
0	737	100	520	2308	100	100	100
236	0	1,000	520	2417	1,000	1,000	1,000
<u>4,526</u>	<u>57,022</u>	<u>76,363</u>			<u>90,400</u>	<u>90,400</u>	<u>90,400</u>
<u>240,615</u>	<u>242,555</u>	<u>300,414</u>			<u>407,072</u>	<u>407,072</u>	<u>407,072</u>
TOTAL COMMUNITY DEVELOPMENT							

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
DLCD/Coastal Implementation Grant Department 302**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
14,400	14,400	34,400		PERSONNEL SERVICES			
14,400	14,400	34,400	510	1011	34,400	34,400	34,400
				Total Personnel Services	34,400	34,400	34,400
14,400	14,400	34,400		TOTAL DCLD/COASTAL IMPL. GRANT	34,400	34,400	34,400

PUBLIC WORKS DEPARTMENT – ENGINEERING

Program Description

The Engineering Division budget includes a portion of personnel expenses for the Engineering staff. Contractual budget is for unexpected specialty consulting service needs.

Engineering services provided manage surveying and design of City-owned infrastructure improvement projects; estimating project improvement costs; infrastructure improvement; contract administration; maintaining records concerning improvement projects, underground utilities, right-of-way use, survey information, City statistics, all City maps, etc.; performing sewer lateral locations for City projects or to respond to the locate system prior to construction projects; research and write legal descriptions for City easements and property actions; and review building plans for drainage, access, availability of utilities, assessments and easements; inspection of construction on public right-of-way.

This division assists all City departments in the areas of engineering, drafting, and map creation. Also provides engineering review of land use projects. Significant assistance is given to the general public in understanding the relationship between City services, right-of-way, and private property interactions.

Maintain and improve the City's physical infrastructure and provide quality services for current and future citizens. See Council goals listed on page 5.

2015/2016 Departmental Goals

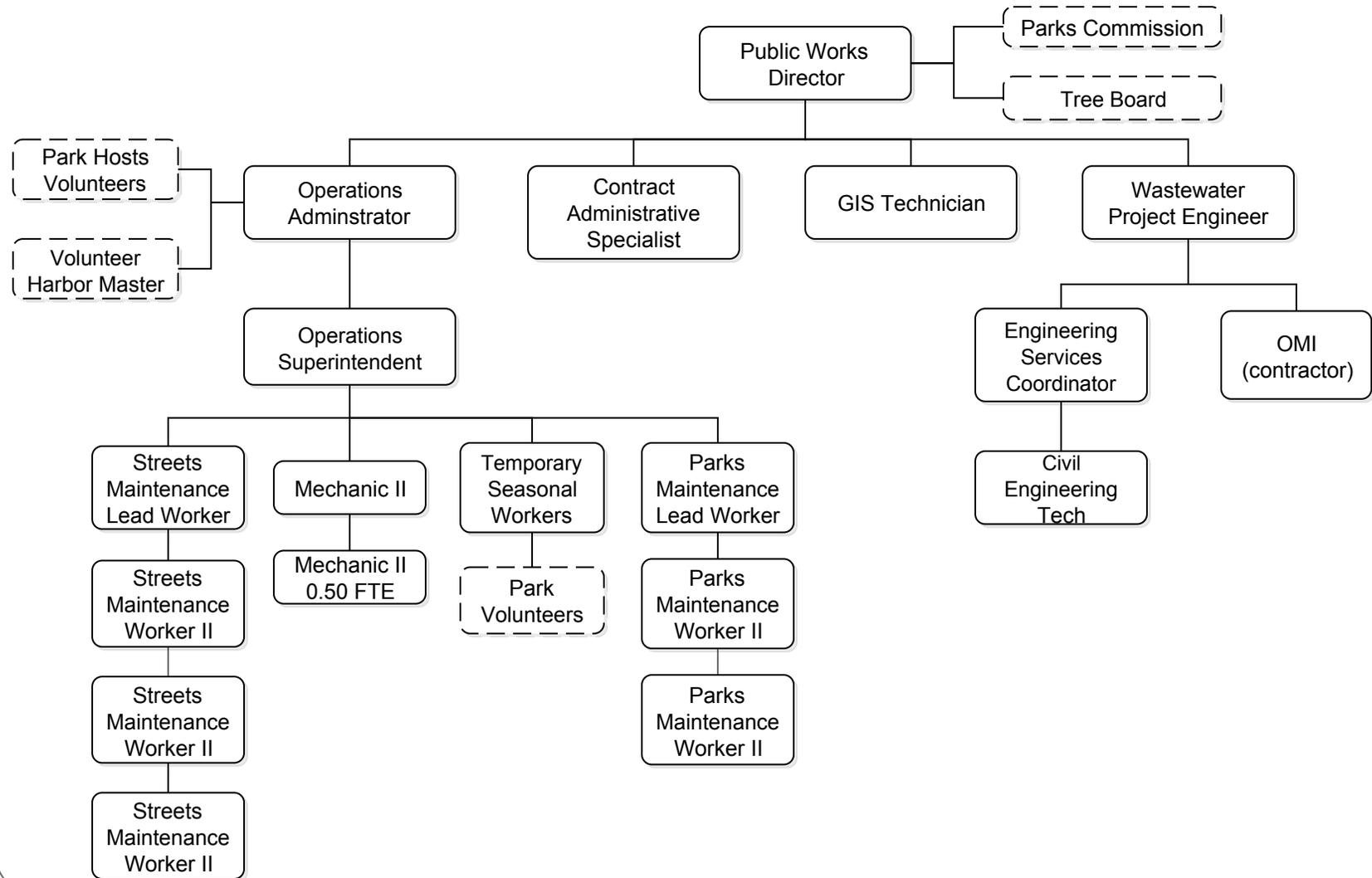
- Ensure successful design and construction of planned road, sanitary, and storm water improvements.
- Address emergency sanitary sewer and storm water infrastructure repairs as they occur.
- Continue to update the geographic information system.
- Provide timely assistance to citizens for problem resolution.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

Budgeted Departmental Personnel Expenses

Public Works Engineering Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 20% Public Works Director, 25% Contract Admin. Specialist, 10% GIS Technician, 5% Civil Engineering Tech, 5% of (2) Codes/Planning Specialists, and 5% Engineering Services Coordinator's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget.

Approximate FTE by allocation: .75 employee

Public Works Department Organizational Chart



**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Public Works Admin/Engineering Department 305**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
40,075	69,511	70,868	510	1001	52,274	52,274	52,274
0	3	546	510	1002	544	544	544
5,858	8,717	9,111	510	1003	8,023	8,023	8,023
2,949	5,146	5,470	510	1004	4,040	4,040	4,040
6,125	11,217	12,264	510	1005	13,390	13,390	13,390
0	0	1,951	510	1006	1,901	1,901	1,901
1,213	1,465	1,967	510	1007	553	553	553
0	3	5	510	1008	5	5	5
<u>56,220</u>	<u>96,063</u>	<u>102,181</u>	Total Personnel Services		<u>80,730</u>	<u>80,730</u>	<u>80,730</u>
MATERIALS AND SERVICES							
220	184	1,875	520	2001	2,500	2,500	2,500
0	128	150	520	2003	150	150	150
0	0	200	520	2004	200	200	200
0	217	1,013	520	2005	2,000	2,000	2,000
0	801	500	520	2102	900	900	900
0	1,080	1,000	520	2105	750	750	750
192	8,336	4,000	520	2108	4,000	4,000	4,000
0	2,452	2,500	520	2122	1,188	1,188	1,188
0	85	250	520	2123	250	250	250
115	0	450	520	2201	600	600	600
0	1,380	1,200	520	2205	1,800	1,800	1,800
0	317	500	520	2206	600	600	600
0	552	600	520	2216	400	400	400
0	382	1,000	520	2224	500	500	500
71	830	1,000	520	2228	500	500	500
400	0	300	520	2231	300	300	300
0	0	500	520	2303	500	500	500
187	2,098	1,250	520	2308	2,000	2,000	2,000
<u>1,185</u>	<u>18,842</u>	<u>18,288</u>	Total Materials and Services		<u>19,138</u>	<u>19,138</u>	<u>19,138</u>
<u>57,405</u>	<u>114,904</u>	<u>120,469</u>	TOTAL PW ADMIN/ENGINEERING		<u>99,868</u>	<u>99,868</u>	<u>99,868</u>

PUBLIC WORKS 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 volunteers, inmates, and temporary work crews that are utilized to perform labor-intensive tasks in the park system.

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

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

The Litter Patrol and Beautification line item includes funding for summer temporary workers 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 line item includes funds for heating the pool and for mechanical maintenance.

2015/2016 Departmental Goals

- Implement components of the Parks Master Plan as funding allows and as prioritized by the Council.
- Maximize use of volunteers.

Budgeted Departmental Personnel Expenses

Public Works Parks Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 39.4% Operations Supt., 3% Operations Administrator, 5% Lead Maint. Worker II, 60% Lead Maint. Worker II, 2% of (3) Maint. Worker II's, and 67% of (2) Maint. Worker II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget.

Approximate FTE by allocation: 2.47 employees

**City of Coos Bay 2015-2016 Budget
Expenditures General Fund 01
Public Works Parks Department 306**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
97,869	99,367	103,455	510	1001	129,790	129,790	129,790
4,325	3,691	4,351	510	1002	6,156	6,156	6,156
16,611	15,439	16,155	510	1003	23,267	23,267	23,267
7,533	7,611	8,249	510	1004	10,402	10,402	10,402
23,664	23,956	26,452	510	1005	31,635	31,635	31,635
0	0	499	510	1006	617	617	617
4,493	5,074	7,605	510	1007	10,300	10,300	10,300
838	786	1,754	510	1008	1,884	1,884	1,884
<u>155,332</u>	<u>155,924</u>	<u>168,519</u>	Total Personnel Services		<u>214,051</u>	<u>214,051</u>	<u>214,051</u>
MATERIALS AND SERVICES							
360	59	1,000	520	2001	1,100	1,100	1,100
2,437	1,983	1,500	520	2004	1,500	1,500	1,500
215	115	1,350	520	2005	1,350	1,350	1,350
14,541	15,722	15,000	520	2101	16,000	16,000	16,000
670	675	425	520	2102	500	500	500
7,575	10,066	5,000	520	2108	7,500	7,500	7,500
58,332	40,885	40,000	520	2112	50,000	50,000	50,000
525	404	825	520	2201	900	900	900
2,010	2,199	1,500	520	2213	2,000	2,000	2,000
7,757	7,809	6,000	520	2225	6,000	6,000	6,000
13,439	13,308	15,000	520	2228	18,000	18,000	18,000
3,771	1,791	3,000	520	2231	3,000	3,000	3,000
2,438	4,029	2,000	520	2303	3,000	3,000	3,000
11,438	29,142	10,000	520	2307	20,000	20,000	20,000
3,924	2,302	3,000	520	2308	3,000	3,000	3,000
62,224	48,225	60,000	520	2309	60,000	60,000	60,000
1,738	0	0	520	2311	0	0	0
14,892	14,235	22,500	520	2313	20,000	20,000	20,000
60,421	64,182	70,000	520	2414	70,000	70,000	70,000
558	0	0	520	2416	0	0	0
<u>269,263</u>	<u>257,130</u>	<u>258,100</u>	Total Materials and Services		<u>283,850</u>	<u>283,850</u>	<u>283,850</u>
<u>424,596</u>	<u>413,054</u>	<u>426,619</u>	TOTAL PW PARKS DEPARTMENT		<u>497,901</u>	<u>497,901</u>	<u>497,901</u>

PUBLIC WORKS DEPARTMENT – STREETS & MAINTENANCE

Program Description

The Streets Division primarily maintains the street and right-of-way system. Asphalt street surfaces are patched and gravel streets are graded with additional gravel as funding allows. Drainage ditches are maintained through a combination of dig outs, brush cutting, and weed killing. Street sweeping is done on asphalt streets and public parking lots.

Staff maintains the street signs working with engineering staff to insure City maps reflect current signage. Staff also lay all thermoplastic crosswalks and parking lines, paint some street legends, and coordinate services for major street painting. Brush cutting along City streets to maintain visibility is a major task in the spring growing season, and a lesser task during the summer and fall months. Temporary workers are employed to assist with maintenance related to City streets.

Staff has participated in construction projects in other departments including assisting CH2M Hill staff by blocking and flagging streets for sewer repairs. As a public service, and as staffing has allowed, City equipment is used to dig out adjacent sidewalks prior to being replaced by property owners.

The Division maintains 130 lane miles of asphalt road, 14 lane miles of concrete road, 23 lane miles of gravel road (including alleys), and 11 public parking lots. The Division is also responsible for maintaining vehicles and heavy equipment for all departments of which there are approximately 80 vehicles and pieces of heavy equipment. Staff also assists maintaining and repairing tools for all departments and fabricating fixtures as time and skills allow.

Personnel provide support for special events (Memorial Day parade, Blackberry Arts Festival, Bay Area Fun Festival, and Clamboree) of which the overtime is in the Hotel/Motel Fund.

This year's budget does not include a recommendation to transfer-in General Fund dollars due to budget constraints. It is anticipated the State's projection for gas tax revenues will buffer the impact of not budgeting for a transfer-in.

2015/2016 Departmental Goals

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

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 2% City Manager; 8% Deputy Finance Director; 7% Finance Director/Finance Asst./ Intermediate Accountant/ Accountant Tech 1; 1% City Attorney; 18% Public Works Director; 5% Contracts Admin. and (2) Codes/Planning Specialists, and (2) Maint. Worker II; 10% Engineering Services Coordinator, GIS Technician, Lead Maint. Worker II, and Civil Engineering Tech; 39.4% Operations Supt.; 14% Operations Administrator; 60% Lead Maint. Worker II and (3) Maint. Worker II's; 47% Mechanic II; and 10% Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget. Approximate FTE by allocation: 4.72 employees

**City of Coos Bay 2015-2016 Budget
State Gas Tax Resources Fund 2**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
228,604	273,572	143,572	300	0100	120,883	120,883	120,883
CARRYOVER BALANCE							
REVENUE FROM OTHER AGENCIES							
868,362	911,698	870,000	340	0800	900,000	900,000	900,000
868,362	911,698	870,000			900,000	900,000	900,000
Total Revenue from Other Agencies							
USE OF MONEY AND PROPERTY							
751	1,172	1,000	350	0100	900	900	900
751	1,172	1,000			900	900	900
Total Use of Money & Property							
OTHER INCOME							
28,365	36,816	10,000	380	0100	10,000	10,000	10,000
0	1,040	0	380	0600	0	0	0
28,365	37,856	10,000			10,000	10,000	10,000
Total Other Income							
TRANSFERS IN							
188,972	0	1,744	390	0800	0	0	0
188,972	0	1,744			0	0	0
Total Transfers							
1,315,054	1,224,298	1,026,316			1,031,783	1,031,783	1,031,783
TOTAL GAS TAX FUND REVENUE							

**City of Coos Bay 2015-2016 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
228,226	242,459	263,600	510	1001	260,470	260,470	260,470
3,187	2,989	7,801	510	1002	8,611	8,611	8,611
35,212	33,631	38,254	510	1003	45,381	45,381	45,381
17,357	18,402	20,799	510	1004	20,607	20,607	20,607
50,362	53,114	62,194	510	1005	75,085	75,085	75,085
896	4,926	10,573	510	1006	10,569	10,569	10,569
9,434	10,184	13,881	510	1007	14,454	14,454	14,454
<u>344,674</u>	<u>365,705</u>	<u>417,102</u>		Total Personnel Services	<u>435,177</u>	<u>435,177</u>	<u>435,177</u>
MATERIALS AND SERVICES							
988	1,993	1,500	520	2001	1,500	1,500	1,500
633	606	1,000	520	2004	1,000	1,000	1,000
1,944	1,705	2,000	520	2005	2,000	2,000	2,000
14,414	15,088	13,000	520	2101	10,000	10,000	10,000
1,886	1,877	1,500	520	2102	1,800	1,800	1,800
30,323	33,559	35,000	520	2108	25,859	25,859	25,859
12,817	23,240	18,787	520	2120	18,787	18,787	18,787
38,672	49,524	40,000	520	2124	50,000	50,000	50,000
221,327	213,721	220,000	520	2125	220,000	220,000	220,000
26,316	14,818	18,000	520	2126	18,000	18,000	18,000
2,742	1,510	3,100	520	2201	3,100	3,100	3,100
1,161	1,070	800	520	2205	800	800	800
2,091	5,568	4,000	520	2213	5,000	5,000	5,000
54,666	27,636	40,000	520	2222	40,000	40,000	40,000
1,005	738	1,000	520	2225	1,200	1,200	1,200
25,132	20,197	35,000	520	2228	30,000	30,000	30,000
26,526	14,137	15,500	520	2231	20,000	20,000	20,000
4,687	3,467	3,000	520	2303	3,000	3,000	3,000
167,715	103,287	82,066	520	2307	61,999	61,999	61,999
9,901	14,295	6,000	520	2308	6,000	6,000	6,000
6,744	11,675	10,000	520	2309	10,000	10,000	10,000
19,965	12,841	20,000	520	2310	20,000	20,000	20,000
25,154	21,585	20,000	520	2316	20,000	20,000	20,000
<u>696,808</u>	<u>594,138</u>	<u>591,253</u>		Total Materials and Services	<u>570,045</u>	<u>570,045</u>	<u>570,045</u>
TRANSFERS OUT							
0	0	0	550	5020	1,000	1,000	1,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
0	0	17,961	560	6001	25,561	25,561	25,561
<u>273,572</u>	<u>264,455</u>	<u>0</u>	560	6002	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,315,054</u>	<u>1,224,298</u>	<u>1,026,316</u>		TOTAL GAS TAX EXPENDITURES	<u>1,031,783</u>	<u>1,031,783</u>	<u>1,031,783</u>

PUBLIC WORKS 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. CH2M Hill provides services to collect, treat, and discharge the City's wastewater as permitted through DEQ and EPA. CH2M Hill cleans and repairs lines, catch basins (minor repairs within their contractual limit), inspects lines manually and using video equipment, performs limited dike maintenance, and flood control emergency work.

The City has responsibility for major repairs and replacement of the system due to age, condition, changing technology, DEQ mandates, and EPA mandates. Infrastructure includes 26 pump stations, 74.3 miles of pipe, 2 wastewater treatment plants, and sludge disposal system. City staff maintains the Capital Improvements Plan and funding when determining priorities for maintenance and rehabilitation projects each year.

This budget includes a transfer to the Wastewater Improvement Fund to serve as a working capital fund. Industry standards and good fiscal management recommend 45 days of O&M expenses to be held in reserve. The funds transferred to the Revenue Fund will be used as debt service for loans used in the design and construction of the DEQ mandated projects. These include the construction of pump stations, new Plant No. 2, and sewer line projects. Funds are also set aside to purchase rolling stock.

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

2015/2016 Departmental Goals

- Continue on-going preventative maintenance program
- Meet DEQ permit requirements.
- Educate customers regarding upcoming major repairs and upgrades to the system.
- Construction is anticipated to begin on Plant 2 as identified in Council goals on Page 5.

Budgeted Departmental Personnel Expenses

Personnel related expenses for administration of the system within this budget are funded with wastewater revenues and reflect allocations for each wastewater division (admin, Plant 1, Plant 2, collections, and storm water). These include time allocated for: City Manager, Executive Assistant, Deputy Finance Director, Finance Director, Finance Asst., Intermediate Accountant, Accountant Tech, City Attorney, Public Works Director; Wastewater Project Engineer, Engineer, Contracts Admin. Specialist, (2) Codes/Planning Specialists, Engineering Services Coordinator, Operations Supt., GIS Technician, Civil Engineering Tech., Operations Administrator, Lead Maint. Worker II, (3) Maint. Worker II's, and (2) Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget. Approximate FTE by allocation: 11.09 employees

**City of Coos Bay 2015-2016 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
80,904	84,521	84,291	510	1001	81,147	81,147	81,147
4	18	883	510	1002	635	635	635
14,555	15,944	14,735	510	1003	16,442	16,442	16,442
5,655	5,899	6,629	510	1004	6,374	6,374	6,374
17,352	17,569	19,586	510	1005	19,278	19,278	19,278
1,286	699	2,052	510	1006	1,995	1,995	1,995
192	195	283	510	1007	270	270	270
<u>119,948</u>	<u>124,846</u>	<u>128,459</u>			<u>126,141</u>	<u>126,141</u>	<u>126,141</u>
Total Personnel Services							
MATERIALS AND SERVICES							
0	0	1,000	520	2105	1,000	1,000	1,000
215	8,200	4,000	520	2108	4,000	4,000	4,000
65,615	67,888	68,000	520	2127	68,000	68,000	68,000
0	0	358,808	520	2600	378,808	378,808	378,808
<u>65,830</u>	<u>76,088</u>	<u>431,808</u>			<u>451,808</u>	<u>451,808</u>	<u>451,808</u>
Total Materials and Services							
TRANSFERS							
1,959,871	1,608,634	1,358,418	550	5005	1,650,433	1,650,433	1,650,433
520,000	973,382	404,275	550	5009	931,267	931,267	931,267
6,500	6,500	6,500	550	5020	6,500	6,500	6,500
<u>2,486,371</u>	<u>2,588,516</u>	<u>1,769,193</u>			<u>2,588,200</u>	<u>2,588,200</u>	<u>2,588,200</u>
Total Transfers							
0	0	68,180	560	6001	18,454	18,454	18,454
<u>2,672,149</u>	<u>2,789,450</u>	<u>2,397,640</u>			<u>3,184,603</u>	<u>3,184,603</u>	<u>3,184,603</u>
TOTAL WW ADMINISTRATION							

**City of Coos Bay 2015-2016 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
77,356	107,332	133,412	510	1001 Salaries	139,614	139,614	139,614
14	38	1,112	510	1002 Overtime	1,118	1,118	1,118
12,265	16,094	21,535	510	1003 P.E.R.S.	25,083	25,083	25,083
5,641	7,825	10,374	510	1004 Social Security	10,847	10,847	10,847
15,400	20,361	27,453	510	1005 Employee Insurance	31,598	31,598	31,598
611	1,819	6,987	510	1006 Unemployment	6,986	6,986	6,986
731	743	1,516	510	1007 Workers' Compensation	1,479	1,479	1,479
<u>112,019</u>	<u>154,213</u>	<u>202,389</u>		Total Personnel Services	<u>216,725</u>	<u>216,725</u>	<u>216,725</u>
MATERIALS AND SERVICES							
509	800	1,000	520	2001 Meetings, Travel & Memberships	1,000	1,000	1,000
10,888	9,891	30,000	520	2004 Permits, Licenses & Fees	30,000	30,000	30,000
4,553	10,870	75,000	520	2108 Contractual	50,000	50,000	50,000
13,459	20,860	19,353	520	2120 Insurance	21,000	21,000	21,000
862,867	879,418	919,844	520	2131 OMI Contract	956,640	956,640	956,640
1,500	3,647	4,700	520	2308 Automotive Parts	4,700	4,700	4,700
6,333	5,842	6,000	520	2316 Heavy Equipment	12,000	12,000	12,000
4,005	0	8,000	520	2317 Equipment Parts & Maintenance	8,000	8,000	8,000
<u>904,114</u>	<u>931,328</u>	<u>1,063,897</u>		Total Materials and Services	<u>1,083,340</u>	<u>1,083,340</u>	<u>1,083,340</u>
<u>1,016,133</u>	<u>1,085,541</u>	<u>1,266,286</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,300,065</u>	<u>1,300,065</u>	<u>1,300,065</u>

**City of Coos Bay 2015-2016 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
97,238	125,571	156,227	510	1001 Salaries	240,634	240,634	240,634
14	39	1,265	510	1002 Overtime	1,259	1,259	1,259
15,326	19,343	24,967	510	1003 P.E.R.S.	46,964	46,964	46,964
7,099	9,156	12,153	510	1004 Social Security	18,607	18,607	18,607
18,099	22,874	31,044	510	1005 Employee Insurance	51,949	51,949	51,949
662	1,819	8,706	510	1006 Unemployment	8,905	8,905	8,905
1,131	1,143	2,087	510	1007 Workers' Compensation	3,387	3,387	3,387
<u>139,569</u>	<u>179,944</u>	<u>236,448</u>		Total Personnel Services	<u>371,705</u>	<u>371,705</u>	<u>371,705</u>
MATERIALS AND SERVICES							
719	1,487	2,000	520	2001 Meetings, Travel & Memberships	2,000	2,000	2,000
10,643	9,287	35,000	520	2004 Permits, Licenses & Fees	35,000	35,000	35,000
4,852	11,198	50,000	520	2108 Contractual	40,000	40,000	40,000
9,622	14,697	11,587	520	2120 Insurance	13,100	13,100	13,100
451,044	459,696	480,828	520	2131 OMI Contract	500,061	500,061	500,061
965	3,206	3,000	520	2308 Automotive Parts	4,700	4,700	4,700
2,272	1,799	3,000	520	2316 Heavy Equipment	5,000	5,000	5,000
4,005	0	5,000	520	2317 Equipment Parts & Maintenance	5,000	5,000	5,000
<u>484,123</u>	<u>501,370</u>	<u>590,415</u>		Total Materials and Services	<u>604,861</u>	<u>604,861</u>	<u>604,861</u>
<u>623,692</u>	<u>681,314</u>	<u>826,863</u>		TOTAL PLANT 2 EXPENDITURES	<u>976,566</u>	<u>976,566</u>	<u>976,566</u>

**City of Coos Bay 2015-2016 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
116,354	154,818	185,356	510	1001 Salaries	190,291	190,291	190,291
24	40	2,111	510	1002 Overtime	2,098	2,098	2,098
17,876	22,773	28,496	510	1003 P.E.R.S.	32,963	32,963	32,963
8,573	11,371	14,428	510	1004 Social Security	14,799	14,799	14,799
21,733	28,260	37,215	510	1005 Employee Insurance	44,889	44,889	44,889
428	2,491	14,495	510	1006 Unemployment	14,493	14,493	14,493
1,593	1,492	2,732	510	1007 Workers' Compensation	2,562	2,562	2,562
<u>166,582</u>	<u>221,245</u>	<u>284,833</u>		Total Personnel Services	<u>302,096</u>	<u>302,096</u>	<u>302,096</u>
MATERIALS AND SERVICES							
394	541	1,000	520	2001 Meetings, Travel & Memberships	1,000	1,000	1,000
1,162	453	2,000	520	2004 Permits, Licenses & Fees	2,000	2,000	2,000
3,080	28,566	25,000	520	2108 Contractual	25,000	25,000	25,000
41,457	5,600	50,000	520	2110 Emergency Repairs	50,000	50,000	50,000
11,927	17,475	14,080	520	2120 Insurance	16,000	16,000	16,000
490,266	499,670	522,639	520	2131 OMI Contract	543,545	543,545	543,545
3,216	1,349	3,000	520	2228 Petroleum Products	3,000	3,000	3,000
4,756	31,166	15,000	520	2308 Automotive Parts	20,000	20,000	20,000
22,406	10,718	25,000	520	2316 Heavy Equipment parts	25,000	25,000	25,000
13,762	16	10,000	520	2317 Equipment Parts & Maintenance	10,000	10,000	10,000
<u>592,427</u>	<u>595,553</u>	<u>667,719</u>		Total Materials and Services	<u>695,545</u>	<u>695,545</u>	<u>695,545</u>
<u>759,009</u>	<u>816,798</u>	<u>952,552</u>		TOTAL COLLECTIONS EXPENDITURES	<u>997,641</u>	<u>997,641</u>	<u>997,641</u>

**City of Coos Bay 2015-2016 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
76,718	135,636	166,217	510	1001 Salaries	173,079	173,079	173,079
288	662	2,745	510	1002 Overtime	2,823	2,823	2,823
11,244	17,769	26,526	510	1003 P.E.R.S.	30,926	30,926	30,926
5,695	10,045	13,008	510	1004 Social Security	13,539	13,539	13,539
18,333	27,654	35,924	510	1005 Employee Insurance	41,963	41,963	41,963
326	1,819	7,137	510	1006 Unemployment	7,136	7,136	7,136
1,798	2,861	4,344	510	1007 Workers' Compensation	4,630	4,630	4,630
<u>114,401</u>	<u>196,446</u>	<u>255,901</u>		Total Personnel Services	<u>274,096</u>	<u>274,096</u>	<u>274,096</u>
MATERIALS AND SERVICES							
19	187	2,000	520	2001 Meetings, Travel & Memberships	2,000	2,000	2,000
1,041	453	3,000	520	2004 Permits, Licenses & Fees	3,000	3,000	3,000
16,560	2,039	25,000	520	2108 Contractual	25,000	25,000	25,000
24,333	51,096	50,000	520	2110 Emergency Repairs	50,000	50,000	50,000
4,878	10,214	7,622	520	2120 Insurance	8,500	8,500	8,500
156,885	159,894	167,247	520	2131 OMI Contract	173,937	173,937	173,937
5,065	3,643	5,500	520	2228 Petroleum Products	5,500	5,500	5,500
1,359	239	2,000	520	2308 Automotive Parts	2,000	2,000	2,000
1,554	6,416	3,500	520	2316 Heavy Equipment parts	4,000	4,000	4,000
0	410	2,000	520	2317 Equipment Parts & Maintenance	2,000	2,000	2,000
<u>211,694</u>	<u>234,590</u>	<u>267,869</u>		Total Materials & Services	<u>275,937</u>	<u>275,937</u>	<u>275,937</u>
<u>326,096</u>	<u>431,036</u>	<u>523,770</u>		TOTAL COLL./STORMWATER EXPEND.	<u>550,033</u>	<u>550,033</u>	<u>550,033</u>
<u>2,187,328</u>	<u>1,907,809</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,584,408</u>	<u>7,711,948</u>	<u>5,967,112</u>		TOTAL WASTEWATER EXPENSE	<u>7,008,908</u>	<u>7,008,908</u>	<u>7,008,908</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. There is 2/7 of the gross receipts used to help fund the Visitor and Convention Bureau.

Program Description

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

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

These organizations are funded in part or wholly for maintenance of the facilities, operational expenses (utilities and capital improvements), and/or management agreements.

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

The Hotel/Motel Fund includes a \$100,000 transfer from the General Fund as an estimate on the required funding for the Council Goal of adding beautification elements along Highway 101 (curb appeal).

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 2% City Manager, 2% Finance and Deputy Finance Directors, 3% Finance Assistant, 4% Accounting Tech 1, 5% Intermediate Accountant, 10% Operations Supt., 30% of (2) Lead Maintenance Worker II's, 18% of (3) Maint. Worker II's, 28% of (2) Maint. Worker II's, 3% Mechanic II, and 1% of a Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget.

Approximate FTE Allocation: 2.02 employees

**City of Coos Bay 2015-2016 Budget
Hotel/Motel Tax Fund 5**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
88,028	142,666	80,000	300	0100	CARRYOVER BALANCE	12,689	12,689
					TAXES		
364,106	371,937	350,000	311	0100	Hotel/Motel Tax - General	372,000	372,000
144,969	148,615	140,000	311	0200	Hotel/Motel Tax - Visitor's & Convention Bureau	150,000	150,000
<u>509,075</u>	<u>520,552</u>	<u>490,000</u>			Total Taxes	<u>522,000</u>	<u>522,000</u>
					USE OF MONEY AND PROPERTY		
272	392	200	350	0100	Interest	200	200
720	360	0	350	0900	Coos Art Museum Rents	0	0
<u>992</u>	<u>752</u>	<u>200</u>			Total Use of Money and Property	<u>200</u>	<u>200</u>
					CURRENT SERVICES		
8,543	8,423	8,000	360	0100	Visitor's Center Revenue	8,000	8,000
<u>8,543</u>	<u>8,423</u>	<u>8,000</u>			Total Current Services	<u>8,000</u>	<u>8,000</u>
					OTHER INCOME		
3,191	6,842	3,000	380	0100	Misc Revenue	3,000	3,000
<u>3,191</u>	<u>6,842</u>	<u>3,000</u>			Total Other Income	<u>3,000</u>	<u>3,000</u>
					TRANSFERS IN		
148,503	0	5,000	390	0800	Transfer in from General Fund	100,000	100,000
<u>148,503</u>	<u>0</u>	<u>5,000</u>			Total Transfers in	<u>100,000</u>	<u>100,000</u>
<u>758,332</u>	<u>679,235</u>	<u>586,200</u>			TOTAL HOTEL/MOTEL TAX REVENUE	<u>645,889</u>	<u>645,889</u>

**City of Coos Bay 2015-2016 Budget
Hotel/Motel Tax Fund 5
Department 410**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.			Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES								
147,317	126,465	134,780	510	1001	Salaries	106,230	106,230	106,230
5,437	3,461	6,812	510	1002	Overtime	5,050	5,050	5,050
23,639	18,769	20,466	510	1003	P.E.R.S.	19,279	19,279	19,279
11,333	9,597	10,855	510	1004	Social Security	8,534	8,534	8,534
39,072	36,888	40,877	510	1005	Employee Insurance	30,497	30,497	30,497
459	672	1,681	510	1006	Unemployment	1,506	1,506	1,506
6,689	5,971	9,122	510	1007	Workers' Compensation	7,415	7,415	7,415
<u>233,947</u>	<u>201,824</u>	<u>224,593</u>			Total Personnel Services	<u>178,511</u>	<u>178,511</u>	<u>178,511</u>
MATERIALS AND SERVICES								
21,422	18,801	24,000	520	2101	Tourism related - dock utilities	25,000	25,000	25,000
4,317	5,012	8,000	520	2108	Contractual	4,000	4,000	4,000
0	10,819	11,364	520	2120	Insurance	11,000	11,000	11,000
16,305	20,485	20,000	520	2204	Community Events & Promotion	22,000	22,000	22,000
4,642	4,875	4,875	520	2307	Historical Rail Museum	4,875	4,875	4,875
923	713	1,000	520	2308	Sun Building Maintenance	1,000	1,000	1,000
8,892	10,260	10,000	520	2311	Egyptian Theater	0	0	0
540	360	0	520	2403	Art Museum Rents (in and out)	0	0	0
13,705	6,000	5,000	520	2410	Boat Building Center (Tall Ship Support)	5,000	5,000	5,000
144,969	148,615	140,000	520	2429	Visitors Convention Bureau (in and out)	150,000	150,000	150,000
23,772	18,091	10,000	520	2433	Special Projects (including Christmas Lights)	105,000	105,000	105,000
93,438	92,814	88,363	520	2434	Visitor Information Center	93,000	93,000	93,000
48,794	47,878	39,000	520	2435	Art Museum Management/Maintenance/Utilities	42,500	42,500	42,500
0	0	5	520	2500	Bad Debt Expense	50	50	50
<u>381,719</u>	<u>384,722</u>	<u>361,607</u>			Total Materials and Services	<u>463,425</u>	<u>463,425</u>	<u>463,425</u>
0	0	0	560	6001	CONTINGENCY	<u>3,953</u>	<u>3,953</u>	<u>3,953</u>
142,666	92,689	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>758,332</u>	<u>679,235</u>	<u>586,200</u>			TOTAL HOTEL/MOTEL TAX EXPENSE	<u>645,889</u>	<u>645,889</u>	<u>645,889</u>

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.

Program Description

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

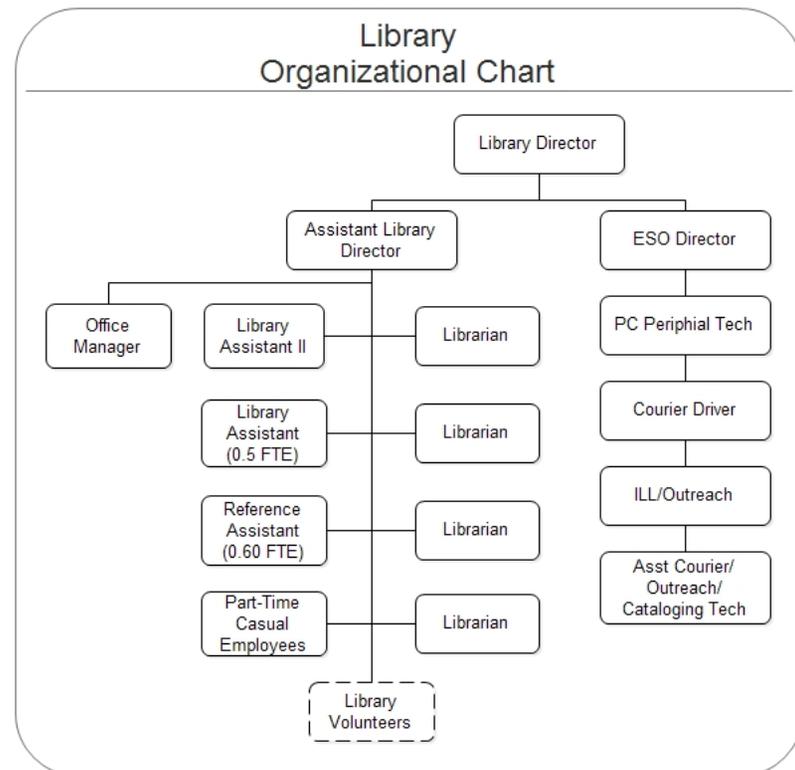
Budget changes include monies for an additional 20-hour position that may be filled sometime in the fiscal year. Changes and improvements in technology has allowed the reduction to some line items: telephone, postage, office equipment rental, equipment maintenance contracts, and training.

2015/2016 Departmental Goals

1. Plan for future of library building infrastructure.
2. Maintain diverse programming for the public.
3. Strengthen partnerships with community groups.
4. Continue to monitor spending to ensure sufficient year end carry-over.
5. Promote awareness of library services to a changing community.

Extended Services Office

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



**City of Coos Bay 2015-2016 Budget
Library Fund 7**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
CARRYOVER BALANCE							
401,348	425,699	324,166	300	0100	Carryover Balance - Regular	439,213	439,213
50,159	50,437	50,000	300	0200	Carryover Balance - Memorial/Board (CD) (Restricted)	50,000	50,000
<u>451,507</u>	<u>476,135</u>	<u>374,166</u>			Total Carryover Balance	<u>489,213</u>	<u>489,213</u>
REVENUE FROM OTHER AGENCIES							
1,681	1,910	1,000	340	0300	State Library Grant	1,000	1,000
0	4,536	0	340	0301	Grants	1,000	1,000
963,067	1,011,723	940,000	340	0900	Library Tax Base	940,000	940,000
<u>964,748</u>	<u>1,018,169</u>	<u>941,000</u>			Total Revenue from other Agencies	<u>942,000</u>	<u>942,000</u>
USE OF MONEY AND PROPERTY							
2,427	2,670	1,000	350	0100	Interest	1,000	1,000
3,400	2,305	1,500	350	1100	Auditorium Rental	1,500	1,500
<u>5,827</u>	<u>4,975</u>	<u>2,500</u>			Total Use of Money & Property	<u>2,500</u>	<u>2,500</u>
CHARGES FOR CURRENT SERVICES							
5,391	6,181	4,000	360	0100	Copies	4,000	4,000
73,890	455	0	360	1700	Data Base Specialist Fees	0	0
16,497	15,126	15,000	360	1800	Library Fees	14,000	14,000
<u>95,778</u>	<u>21,762</u>	<u>19,000</u>			Total Charges for Current Services	<u>18,000</u>	<u>18,000</u>
OTHER INCOME							
1,262	0	0	380	0100	Miscellaneous	0	0
66	0	0	380	0200	Cash over/short	0	0
656	641	500	380	0400	Reimbursements	500	500
26,487	25,923	18,500	380	0900	Gifts & Donations	12,000	12,000
<u>28,470</u>	<u>26,564</u>	<u>19,000</u>			Total Other Income	<u>12,500</u>	<u>12,500</u>
<u>1,546,331</u>	<u>1,547,606</u>	<u>1,355,666</u>			TOTAL LIBRARY REVENUE	<u>1,464,213</u>	<u>1,464,213</u>

**City of Coos Bay 2015-2016 Budget
Library Fund 7
Department 510**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
571,918	505,615	531,476	510	1001 Salaries	566,057	566,057	566,057
99,197	73,652	75,273	510	1003 P.E.R.S.	94,759	94,759	94,759
43,711	38,726	40,668	510	1004 Social Security	43,309	43,309	43,309
121,719	111,446	133,521	510	1005 Employee Insurance	130,176	130,176	130,176
232	1,008	15,806	510	1006 Unemployment	15,806	15,806	15,806
1,369	1,294	1,862	510	1007 Workers' Compensation	1,957	1,957	1,957
74	76	136	510	1008 Volunteer Worker's Compensation	136	136	136
<u>838,220</u>	<u>731,817</u>	<u>798,742</u>		Total Personnel Services	<u>852,201</u>	<u>852,201</u>	<u>852,201</u>
MATERIALS AND SERVICES							
4,646	4,361	6,000	520	2005 Training, Meetings, Travel, and Dues	5,000	5,000	5,000
37,145	38,112	36,200	520	2101 Utilities	36,200	36,200	36,200
3,254	3,568	3,800	520	2102 Telephone	3,000	3,000	3,000
654	970	1,500	520	2105 Advertising	1,500	1,500	1,500
0	513	0	520	2108 Contractual	0	0	0
0	15,677	19,753	520	2120 Insurance	19,900	19,900	19,900
3,904	4,992	4,000	520	2122 Duplicating	4,000	4,000	4,000
395	592	600	520	2123 Printing	600	600	600
1,943	1,612	2,500	520	2205 Office Supplies	2,500	2,500	2,500
6,060	3,281	7,000	520	2206 Postage	4,000	4,000	4,000
3,467	3,075	3,500	520	2225 Janitorial Supplies	3,700	3,700	3,700
0	4,536	0	520	2234 Library Grant Materials	1,000	1,000	1,000
10,290	10,796	12,000	520	2235 Library Supplies	11,000	11,000	11,000
58,772	56,459	70,000	520	2236 Library Books and Records	70,000	70,000	70,000
9,908	9,797	11,000	520	2237 Periodicals	10,500	10,500	10,500
184	143	200	520	2238 Microfilm	200	200	200
1,820	1,397	1,000	520	2239 State Aid to Children	1,000	1,000	1,000
13,597	13,466	15,100	520	2302 Office Equipment Rental	5,000	5,000	5,000
1,895	2,469	8,000	520	2303 Equipment Repairs/Replacement	8,000	8,000	8,000
13,211	13,320	18,500	520	2304 Equipment Maintenance Contracts	14,000	14,000	14,000

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
MATERIALS AND SERVICES CONTINUED							
32,562	25,438	28,000	520	2309	28,000	28,000	28,000
290	163	500	520	2406	500	500	500
0	83	300	520	2424	300	300	300
27,979	28,061	17,000	520	2450	12,000	12,000	12,000
<u>231,976</u>	<u>242,881</u>	<u>266,453</u>			<u>241,900</u>	<u>241,900</u>	<u>241,900</u>
Total Materials and Services							
CONTINGENCY							
0	0	240,471	560	6001	320,112	320,112	320,112
0	0	50,000	560	6001	50,000	50,000	50,000
0	0	290,471			<u>370,112</u>	<u>370,112</u>	<u>370,112</u>
Total Contingency							
476,135	572,908	0	560	6002	0	0	0
<u>1,546,331</u>	<u>1,547,606</u>	<u>1,355,666</u>			<u>1,464,213</u>	<u>1,464,213</u>	<u>1,464,213</u>
TOTAL LIBRARY EXPENDITURES							

COMMUNITY 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. Personnel expenses are cost allocated for several personnel and paid for by this program for complete cost accounting.

The Codes Administrator serves as the City's Building Official and inspects and evaluates built-on-site and manufactured residential and commercial structures while they are being constructed, remodeled, or repaired. Inspections are done in areas of structural, mechanical, and fire/life safety thereby insuring compliance with the City's building codes. Construction plans are reviewed for code compliance, and permits are issued.

The Division is responsible for implementing the City's dangerous and substandard building codes. Implementing these codes can include issues, along with Codes Enforcement personnel, 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, as needed, the cost for substandard and dangerous buildings abatement Hearing Officer and to pay for outside plan review services.

2015/2016 Departmental Goals

- Continue meetings with customers and professional groups to identify areas to improve delivery of service to customers.
- Building Code Administrator will complete required continuing education.
- Continue to identify and implement improvements to the permitting process

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 2% City Manager; 50% of (2) Codes/Planning Specialists; 85% Codes Administrator; 2% of the Finance/Deputy Directors, Finance Asst.; 1% Account Tech 1; 5% Intermediate Accountant; 1% City Attorney; 25% Code Enforcement; and 1% of the Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found on page 114 in this budget.

Approximate FTE by allocation: 2.26 employees

**City of Coos Bay 2015-2016 Budget
Building Codes Fund 8**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
494,538	338,159	106,303	300	0100	CARRYOVER BALANCE	150,000	150,000
					LICENSES AND PERMITS		
49,608	64,718	55,000	330	0600	Plan Check Fees	52,000	52,000
65,302	86,865	70,000	330	0700	Building Permits	70,000	70,000
390	325	130	330	0800	Plumbing Permits	130	130
16,017	21,648	14,000	330	0900	Mechanical Permits	15,000	15,000
164	136	55	330	1000	Electrical Permits	100	100
1,056	880	352	330	1400	Mobile Home Permits	300	300
19,875	23,710	40,000	330	1500	Other Permits	15,000	15,000
<u>152,412</u>	<u>198,283</u>	<u>179,537</u>			Total Licenses and Permits	<u>152,530</u>	<u>152,530</u>
					USE OF MONEY AND PROPERTY		
2,412	1,738	50	350	0100	Interest	100	100
<u>2,412</u>	<u>1,738</u>	<u>50</u>			Total Use of Money & Property	<u>100</u>	<u>100</u>
					OTHER INCOME		
158	71	0	380	0100	Miscellaneous	0	0
0	4	0	380	0200	Cash Over/Short	0	0
<u>158</u>	<u>75</u>	<u>0</u>			Total Other Income	<u>0</u>	<u>0</u>
					TRANSFERS		
0	0	0	390	0800	Loan from General Fund	0	0
0	0	0	390	0100	Transfer from Building Codes Reserve	0	0
<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>	<u>0</u>
<u>649,520</u>	<u>538,254</u>	<u>285,890</u>			TOTAL BUILDING CODE REVENUE	<u>302,630</u>	<u>302,630</u>

**City of Coos Bay 2015-2016 Budget
Building Codes Fund 8
Department 304**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
185,502	138,226	144,509	510	1001 Salaries	149,433	149,433	149,433
6	37	550	510	1002 Overtime	591	591	591
33,501	24,321	26,722	510	1003 P.E.R.S.	32,369	32,369	32,369
13,588	10,157	11,120	510	1004 Social Security	11,499	11,499	11,499
35,050	29,714	32,327	510	1005 Employee Insurance	35,411	35,411	35,411
2,810	280	5,151	510	1006 Unemployment	5,149	5,149	5,149
1,572	1,302	1,582	510	1007 Workers' Compensation	1,738	1,738	1,738
35,433	18,852	0	510	1009 Comp/Vacation Accruals	0	0	0
<u>307,461</u>	<u>222,889</u>	<u>221,961</u>		Total Personnel Services	<u>236,191</u>	<u>236,191</u>	<u>236,191</u>
MATERIALS AND SERVICES							
946	1,412	1,500	520	2001 Meetings, Travel & Memberships	1,500	1,500	1,500
609	2,025	2,750	520	2005 Training	2,750	2,750	2,750
658	714	750	520	2102 Telephone	1,500	1,500	1,500
11,760	11,758	12,476	520	2104 Property/office lease	13,000	13,000	13,000
120	89	200	520	2105 Advertising	200	200	200
11,502	5,882	25,000	520	2108 Contractual	25,000	25,000	25,000
4,729	5,851	6,111	520	2120 Insurance	6,300	6,300	6,300
19	36	500	520	2122 Duplicating	500	500	500
122	0	500	520	2123 Printing	500	500	500
1,496	1,711	2,000	520	2200 Merchant Fees	2,000	2,000	2,000
28	814	800	520	2205 Office Supplies	800	800	800
164	143	200	520	2206 Postage	200	200	200
812	0	500	520	2216 Small Equipment	500	500	500
44	278	500	520	2224 Data Processing Supplies	500	500	500
1,025	949	1,000	520	2228 Petroleum Products	1,000	1,000	1,000
0	0	250	520	2303 Equipment Repairs	250	250	250
0	268	500	520	2308 Automotive Parts	500	500	500
<u>34,034</u>	<u>31,929</u>	<u>55,537</u>		Total Materials and Services	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>
TRANSFERS							
5,300	5,300	5,300	550	5013 Transfer to Technology Fund	5,300	5,300	5,300
<u>0</u>	<u>0</u>	<u>3,092</u>	560	6001 CONTINGENCY	<u>4,139</u>	<u>4,139</u>	<u>4,139</u>
<u>302,726</u>	<u>278,136</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>649,520</u>	<u>538,254</u>	<u>285,890</u>		TOTAL BUILDING CODES	<u>302,630</u>	<u>302,630</u>	<u>302,630</u>

**City of Coos Bay 2015-2016 Budget
9-1-1 Tax Fund 10
Department 380**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
144,110	133,956	89,829	300	0100	CARRYOVER BALANCE	60,000	60,000
					REVENUE FROM OTHER AGENCIES		
77,153	75,732	72,720	340	1600	City of Coos Bay	74,659	74,659
18,609	18,198	17,325	340	2000	City of Coquille (PSAP)	17,965	17,965
72,371	73,892	74,713	340	2300	911 Contracts	77,273	77,273
168,132	167,822	164,758			Total Revenue from Other Agencies	169,897	169,897
					USE OF MONEY AND PROPERTY		
610	571	100	350	0100	Interest	100	100
610	571	100			Total Use of Money and Property	100	100
312,852	302,349	254,687			TOTAL 911 TAX REVENUE	229,997	229,997
					PERSONNEL SERVICES		
114,025	112,580	112,121	510	1001	Salaries	118,196	118,196
1,969	2,532	11,213	510	1002	Overtime	11,820	11,820
18,951	16,077	21,097	510	1003	P.E.R.S.	25,873	25,873
8,742	8,701	9,437	510	1004	Social Security	9,949	9,949
19,610	19,809	18,258	510	1005	Employee Insurance	19,712	19,712
1,224	2,116	5,250	510	1006	Unemployment	750	750
261	272	403	510	1007	Worker's Compensation	420	420
164,782	162,087	177,779			Total Personnel Services	186,720	186,720
					MATERIALS AND SERVICES		
7,349	6,872	10,000	520	2102	Telephone	10,000	10,000
6,766	8,354	18,000	520	2108	Contractual	18,000	18,000
14,115	15,226	28,000			Total Materials and Services	28,000	28,000
0	0	48,908	560	6001	CONTINGENCY	15,277	15,277
133,956	125,037	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
312,852	302,349	254,687			TOTAL 9 1 1 TAX EXPENDITURES	229,997	229,997

GENERAL OBLIGATION AND REVENUE BOND FUNDS

Program Description

The General Obligation Bond Fund receives the property taxes specifically to fund debt service payments for general obligation bonds. The City of Coos Bay has only one general obligation bond - the 2009 Fire Station bond used to construct the new fire station located on Elrod.

The Revenue Bond Fund receives the resources required to fund debt service payments for all other types of financing other than general obligation bonds. The following page details the loans and bonds requiring debt service payments. This fund also is a venue for paying the City of Coos Bay's portion of debt service obligations of the Coos Bay – North Bend Water Board. This fund also holds the Oregon Financing Infrastructure Authority wastewater debt reserve to secure repayment of obligations.

**City of Coos Bay 2015-2016 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day	
				<u>2015</u>		
107,580	42,000	149,580	12 Wastewater IFA 1 Series 2012 (est 2027 mature)	December	1	
175,851	35,500	211,351	13 Wastewater IFA 2 Series 2013 (est 2028 mature)	December	1	
4,400	4,300	8,700	2 Water 2005-OECDD 6/2005 (12/29 mature)	December	1	
300,100	80,500	380,600	3 Refunding Water Series 2006 4/2006 (12/24 mature)	December	1	
0	99,300	99,300	4 Fire Station 4/2009 (6/28 mature)	December	1	
60,000	4,200	64,200	9 City Hall Seismic Loan from URA (12/21 mature)	December	1	
194,500	154,500	349,000	8 Water IFA Series 2010 (12/32 mature)	December	1	
65,010	6,100	71,110	10 Wastewater Land Purchase 11/12 (12/20 mature)	December	1	
				<u>2016</u>		
0	5,100	5,100	10 Wastewater Land Purchase 11/12 (12/20 mature)	June	1	
0	73,000	73,000	3 Refunding Water Series 2006 4/2006 (12/24 mature)	June	1	
290,050	99,300	389,350	4 Fire Station 4/2009 (6/28 mature)	June	1	
107,580	42,000	149,580	12 Wastewater IFA 1 Series 2012 (est 2027 mature)	June	30	
0	35,500	35,500	13 Wastewater IFA 2 Series 2013 (est 2028 mature)	June	30	
29,300	1,510	30,810	11 Jurisdictional Exchange Fund (39) (2nd payment to City)	August	1	
<u>1,334,371</u>	<u>682,810</u>	<u>2,017,181</u>	TOTAL			
SUMMARY						
391,011	155,000	546,011	Wastewater Projects (12) (est 2027/2028 mature)	546,011		
65,010	11,200	76,210	Wastewater Land Purchase 11/12 (12/20 mature)	76,210		
60,000	4,200	64,200	City Hall Seismic Loan from URA (12/21 mature)	64,200		
4,400	4,300	8,700	Water 2005-OECDD (12) (12/29 mature)	8,700		
194,500	154,500	349,000	Water IFA Series 2010 (12/32 mature)	349,000		
29,300	1,510	30,810	Jurisdictional Exchange Fund (39) (2nd payment to City)	30,810		
<u>300,100</u>	<u>153,500</u>	<u>453,600</u>	Refunding Water Series 2006 (12) (12/24 mature)	453,600		
1,044,321	484,210	1,528,531	Total Fund 12			
290,050	198,600	488,650	Fire Station (11) 6/28 mature	488,650		
<u>1,334,371</u>	<u>682,810</u>	<u>2,017,181</u>	TOTAL	Annual Debt	<u>2,017,181</u>	

**City of Coos Bay 2015-2016 Budget
General Obligation Bond Redemption Fund 11
Department 600**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
249,047	367,470	217,170	300	0100 CARRYOVER BALANCE	257,074	257,074	257,074
				PROPERTY TAXES			
495,634	500,308	492,130	310	0100 Current Property Taxes	488,650	488,650	488,650
31,522	37,699	20,000	310	0200 Delinquent Property Taxes	20,000	20,000	20,000
<u>527,156</u>	<u>538,007</u>	<u>512,130</u>		Total Property Taxes	<u>508,650</u>	<u>508,650</u>	<u>508,650</u>
				USE OF MONEY AND PROPERTY			
2,727	2,247	100	350	0100 Interest	100	100	100
<u>2,727</u>	<u>2,247</u>	<u>100</u>		Total Use of Money and Property	<u>100</u>	<u>100</u>	<u>100</u>
				TRANSFERS IN			
76,839	0	0	390	0800 General Fund	0	0	0
<u>76,839</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>855,770</u>	<u>907,724</u>	<u>729,400</u>		TOTAL G.O. BOND FUND REVENUE	<u>765,824</u>	<u>765,824</u>	<u>765,824</u>
				DEBT SERVICE			
265,000	275,000	285,010	540	4003 Principal (Fire GO Series 2009)	290,050	290,050	290,050
223,300	215,350	207,120	540	4004 Interest (Fire GO Series 2009)	198,600	198,600	198,600
<u>488,300</u>	<u>490,350</u>	<u>492,130</u>		Total Debt Service	<u>488,650</u>	<u>488,650</u>	<u>488,650</u>
				TRANSFERS OUT			
0	180,400	0	550	5021 Transfer to Fire Station	0	0	0
<u>0</u>	<u>180,400</u>	<u>0</u>		Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
<u>367,470</u>	<u>236,974</u>	<u>237,270</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>277,174</u>	<u>277,174</u>	<u>277,174</u>
<u>855,770</u>	<u>907,724</u>	<u>729,400</u>		TOTAL G.O. BOND EXPENDITURES	<u>765,824</u>	<u>765,824</u>	<u>765,824</u>

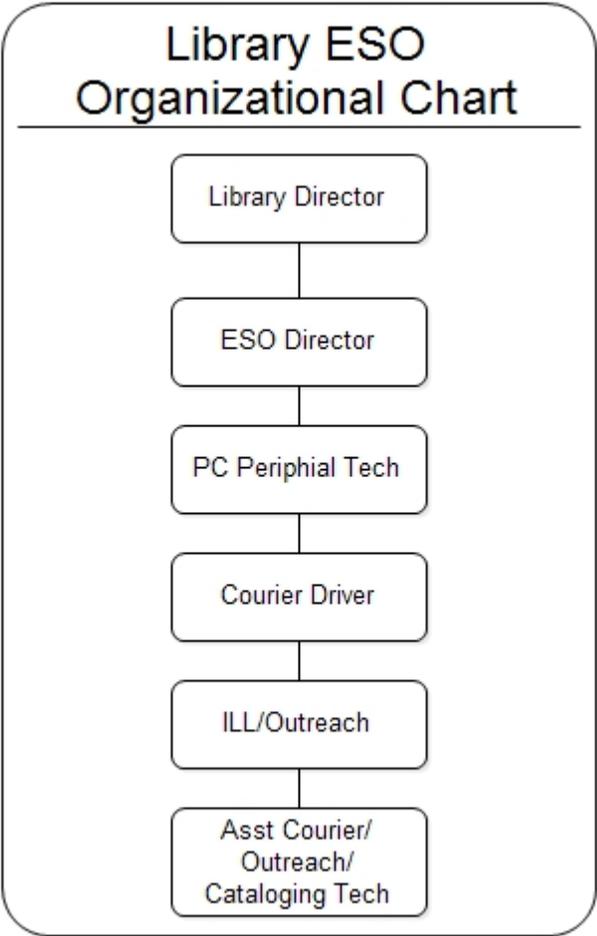
**City of Coos Bay 2015-2016 Budget
Revenue Bond Fund 12
Department 610**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
967,885	1,925,718	2,616,820	300	0100	2,980,922	2,980,922	2,980,922
617,517	814,214	811,135	340	1100	811,300	811,300	811,300
617,517	814,214	811,135			811,300	811,300	811,300
0	0	0	350	0100	0	0	0
0	0	0			0	0	0
520,000	0	0	390	1000	0	0	0
66,000	65,400	64,800	390	2000	64,200	64,200	64,200
541,669	973,382	404,275	390	0900	931,267	931,267	931,267
1,127,669	1,038,782	469,075			995,467	995,467	995,467
2,713,072	3,778,714	3,897,030			4,787,689	4,787,689	4,787,689
258,600	278,779	288,985	540	4001	304,500	304,500	304,500
200,235	186,805	172,650	540	4002	157,800	157,800	157,800
458,836	465,584	461,635			462,300	462,300	462,300
0	276,015	188,500	540	4007	194,500	194,500	194,500
158,682	72,615	161,000	540	4008	154,500	154,500	154,500
158,682	348,630	349,500			349,000	349,000	349,000
86,669	65,000	65,010	540	4009	65,010	65,010	65,010
16,853	14,466	14,125	540	4010	11,200	11,200	11,200
0	0	178,200	540	4011	215,160	215,160	215,160
313	23,019	83,500	540	4012	84,000	84,000	84,000
0	0	0	540	4013	175,851	175,851	175,851
0	0	15,030	540	4014	71,000	71,000	71,000
103,836	102,485	355,865			622,221	622,221	622,221
60,000	60,000	60,000	540	4015	60,000	60,000	60,000
6,000	5,400	4,800	540	4016	4,200	4,200	4,200
66,000	65,400	64,800			64,200	64,200	64,200
787,353	982,099	1,231,800			1,497,721	1,497,721	1,497,721
0	0	48,410	560	6004	48,410	48,410	48,410
0	0	1,040,000	560	6004	1,040,000	1,040,000	1,040,000
0	0	1,576,820	560	6004	1,576,820	1,576,820	1,576,820
0	0	0	560	6004	624,738	624,738	624,738
0	0	2,665,230			3,289,968	3,289,968	3,289,968
1,925,718	2,796,615	0	560	6002	0	0	0
2,713,072	3,778,714	3,897,030			4,787,689	4,787,689	4,787,689

LIBRARY – Extended Services Office

Extended Services Office

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



**City of Coos Bay 2015-2016 Budget
Coos County Library Service District Extended Services Office Fund 14**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
<u>0</u>	<u>0</u>	<u>178,421</u>	300	0100	<u>246,000</u>	<u>246,000</u>	<u>246,000</u>
				CARRYOVER BALANCE			
				TAXES			
<u>0</u>	<u>0</u>	<u>499,143</u>	310	0100	<u>499,143</u>	<u>499,143</u>	<u>499,143</u>
				Property Taxes			
<u>0</u>	<u>0</u>	<u>499,143</u>		Total Taxes	<u>499,143</u>	<u>499,143</u>	<u>499,143</u>
				REVENUE FROM OTHER AGENCIES			
<u>0</u>	<u>0</u>	<u>5,500</u>	340	0300	<u>6,282</u>	<u>6,282</u>	<u>6,282</u>
				State Library Grant			
<u>0</u>	<u>0</u>	<u>5,500</u>			<u>6,282</u>	<u>6,282</u>	<u>6,282</u>
				USE OF MONEY AND PROPERTY			
<u>0</u>	<u>0</u>	<u>100</u>	350	0100	<u>100</u>	<u>100</u>	<u>100</u>
				Interest			
<u>0</u>	<u>0</u>	<u>100</u>		Total Use of Money and Property	<u>100</u>	<u>100</u>	<u>100</u>
				OTHER REVENUE			
<u>0</u>	<u>0</u>	<u>14,230</u>	380	0100	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
				Misc. Revenue			
<u>0</u>	<u>0</u>	<u>61,000</u>	380	0400	<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
				Reimbursements/Fines			
<u>0</u>	<u>0</u>	<u>75,230</u>		Total Other Income	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<u>0</u>	<u>0</u>	<u>758,394</u>		TOTAL LIBRARY ESO REVENUE	<u>826,525</u>	<u>826,525</u>	<u>826,525</u>

City of Coos Bay 2015-2016 Budget
Coos County Library Service District Extended Services Office Fund 14
Department 615

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
PERSONNEL SERVICES							
0	0	157,002	510	1001	182,276	182,276	182,276
0	0	200	510	1002	2,500	2,500	2,500
0	0	26,842	510	1003	30,374	30,374	30,374
0	0	12,029	510	1004	14,139	14,139	14,139
0	0	54,378	510	1005	51,840	51,840	51,840
0	0	8,800	510	1006	8,800	8,800	8,800
0	0	734	510	1007	3,737	3,737	3,737
<u>0</u>	<u>0</u>	<u>259,985</u>		Total Personnel Services	<u>293,666</u>	<u>293,666</u>	<u>293,666</u>
MATERIALS AND SERVICES							
0	0	7,800	520	2005	7,800	7,800	7,800
0	0	300	520	2102	1,400	1,400	1,400
0	0	1,500	520	2105	1,500	1,500	1,500
0	0	71,500	520	2108	80,000	80,000	80,000
0	0	20,000	520	2116	20,000	20,000	20,000
0	0	5,000	520	2120	6,000	6,000	6,000
0	0	4,000	520	2123	4,000	4,000	4,000
0	0	105,307	520	2131	120,000	120,000	120,000
0	0	6,800	520	2205	7,000	7,000	7,000
0	0	13,200	520	2206	12,500	12,500	12,500
0	0	1,000	520	2224	4,500	4,500	4,500
0	0	17,500	520	2228	17,000	17,000	17,000
0	0	3,500	520	2236	6,000	6,000	6,000
0	0	5,500	520	2239	6,282	6,282	6,282
0	0	500	520	2303	1,000	1,000	1,000
0	0	19,500	520	2304	21,500	21,500	21,500
0	0	3,500	520	2308	10,000	10,000	10,000
0	0	61,000	520	2406	61,000	61,000	61,000
0	0	2,706	520	2450	3,500	3,500	3,500
<u>0</u>	<u>0</u>	<u>350,113</u>		Total Materials and Services	<u>390,982</u>	<u>390,982</u>	<u>390,982</u>
CAPITAL OUTLAY							
0	0	20,800	530	3001	0	0	0
0	0	33,093	530	3004	35,000	35,000	35,000
0	0	41,811	530	3008	50,000	50,000	50,000
<u>0</u>	<u>0</u>	<u>95,704</u>		Total Capital Outlay	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
<u>0</u>	<u>0</u>	<u>52,592</u>	560	6001	56,877	56,877	56,877
<u>0</u>	<u>0</u>	<u>52,592</u>		Total Contingency	<u>56,877</u>	<u>56,877</u>	<u>56,877</u>
<u>0</u>	<u>0</u>	<u>0</u>	560	6002	0	0	0
<u>0</u>	<u>0</u>	<u>758,394</u>		TOTAL CCLSD ESO EXPENSE	<u>826,525</u>	<u>826,525</u>	<u>826,525</u>

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. This fund has typically served to receive Surface Transportation Program (STP) dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government and are used for overlay projects in the City. This year the City will use the funds for improvements to a failed portion of South 7th Street.

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. Construction of projects proposed this year are 100% grant dependent. Matching funds may be required for some grants, for example repair to the pool mechanical system is also dependent upon General Fund dollars or fund raising by community interest groups.

BIKE/PEDESTRIAN PATH FUND

This budget provides for improvements to the bike and pedestrian areas of the City. As required by law, one percent of the funds received from the State gas tax revenue are set-

aside in this fund each year specifically for bike and pedestrian improvements in a designated right of way. The money in the fund need not be used in a specific year and can be carried over from year to year to build enough money to do a project. The money can also be used as a match to grants from the Oregon Department of Transportation to construct a large-scale project.

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. A LID project is currently being considered for a North 11th Street vicinity paving project.

**City of Coos Bay 2015-2016 Budget
Street Improvement Fund 16
Department 710**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
267	268	268	300	0100	CARRYOVER BALANCE	269	269
5,079	0	210,000	340	1200	Surface Transportation Program Funds (STP)	522,075	522,075
5,079	0	210,000			Total Revenue From Other Agencies	522,075	522,075
1	1	0	350	0100	Interest	0	0
1	1	0			Total Use of Money and Property	0	0
5,347	269	210,268			TOTAL STREET IMPROVEMENT REVENUE	522,344	522,344
5,079	0	210,268	530	3102	Construction (STP)	522,344	522,344
5,079	0	210,268			Total Capital Outlay	522,344	522,344
268	269	0	560	6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0
5,347	269	210,268			TOTAL STREET IMPROVEMENT EXPENSE	522,344	522,344

**City of Coos Bay 2015-2016 Budget
Parks Improvement Fund 17**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
CARRYOVER BALANCE							
113,080	93,416	30,000	300	0100	117,000	117,000	117,000
3,409	1,148	3,000	300	0200	3,000	3,000	3,000
<u>116,489</u>	<u>94,564</u>	<u>33,000</u>			<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Carryover Balance							
REVENUE - OTHER AGENCIES							
0	0	1,000,000	340	0300	2,371,000	2,371,000	2,371,000
0	0	250,000	340	0302	0	0	0
0	0	225,000	340	0304	225,000	225,000	225,000
0	0	0	340	0305	200,000	200,000	200,000
<u>0</u>	<u>0</u>	<u>1,475,000</u>			<u>2,796,000</u>	<u>2,796,000</u>	<u>2,796,000</u>
Total Revenue - Other Agencies							
USE OF MONEY AND PROPERTY							
600	432	200	350	0100	25	25	25
<u>600</u>	<u>432</u>	<u>200</u>			<u>25</u>	<u>25</u>	<u>25</u>
Total Use of Money and Property							
OTHER REVENUE							
(570)	0	0	380	0100	0	0	0
4,522	0	3,000	380	0900	3,000	3,000	3,000
0	0	0	380	1000	0	0	0
<u>3,952</u>	<u>0</u>	<u>3,000</u>			<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Other Revenue							
TRANSFERS IN							
0	0	120,000	390	0850	0	0	0
<u>0</u>	<u>0</u>	<u>120,000</u>			<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers In							
<u>121,041</u>	<u>94,996</u>	<u>1,631,200</u>			<u>2,919,025</u>	<u>2,919,025</u>	<u>2,919,025</u>
TOTAL PARKS IMPROVEMENT REVENUE							

**City of Coos Bay 2015-2016 Budget
Parks Improvement Fund 17
Department 720**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
MATERIALS AND SERVICES							
2,294	2,261	6,200	520	2108	16,025	16,025	16,025
<u>2,294</u>	<u>2,261</u>	<u>6,200</u>			<u>16,025</u>	<u>16,025</u>	<u>16,025</u>
Contractual							
Total Materials and Services					<u>16,025</u>	<u>16,025</u>	<u>16,025</u>
CAPITAL OUTLAY							
0	0	555,000	530	3102	2,107,000	2,107,000	2,107,000
13,458	24,980	80,000	530	3103	371,000	371,000	371,000
0	0	500,000	530	3104	0	0	0
0	0	0	530	3107	200,000	200,000	200,000
0	0	250,000	530	3108	0	0	0
0	0	225,000	530	3109	225,000	225,000	225,000
10,725	0	0	530	3116	0	0	0
0	0	15,000	530	3117	0	0	0
<u>24,183</u>	<u>24,980</u>	<u>1,625,000</u>			<u>2,903,000</u>	<u>2,903,000</u>	<u>2,903,000</u>
Total Capital Outlay							
TRANSFERS OUT							
0	40,000	0	550	800	0	0	0
<u>0</u>	<u>40,000</u>	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers Out							
CONTINGENCY							
<u>0</u>	<u>0</u>	<u>0</u>	560	6001	<u>0</u>	<u>0</u>	<u>0</u>
UNAPPROPRIATED ENDING FUND BALANCE							
<u>94,564</u>	<u>27,755</u>	<u>0</u>	560	6002	<u>0</u>	<u>0</u>	<u>0</u>
<u>121,041</u>	<u>94,996</u>	<u>1,631,200</u>	TOTAL PARKS IMPROVEMENT EXPENSE		<u>2,919,025</u>	<u>2,919,025</u>	<u>2,919,025</u>

**City of Coos Bay 2015-2016 Budget
Bike/Pedestrian Path Fund 18
Department 730**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
				CARRYOVER BALANCE			
14,425	23,296	32,167	300	0100 Carryover Balance	41,139	41,139	41,139
				REVENUE - OTHER AGENCIES			
8,771	9,209	8,250	340	800 State Gas Tax	9,000	9,000	9,000
<u>8,771</u>	<u>9,209</u>	<u>8,250</u>		Total Revenue - Other Agencies	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
				USE OF MONEY AND PROPERTY			
99	148	50	350	0100 Interest	50	50	50
<u>99</u>	<u>148</u>	<u>50</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				OTHER REVENUE			
0	0	0	380	0100 Misc Revenue	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS IN			
0	0	0	390	1000 State Gas Tax Fund	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	390	1001 SDC Transportation Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>23,296</u>	<u>32,653</u>	<u>40,467</u>		TOTAL BIKE/PED REVENUE	<u>50,189</u>	<u>50,189</u>	<u>50,189</u>
				CAPITAL OUTLAY			
0	0	40,467	530	3102 Construction	50,189	50,189	50,189
<u>0</u>	<u>0</u>	<u>40,467</u>		Total Capital Outlay	<u>50,189</u>	<u>50,189</u>	<u>50,189</u>
<u>0</u>	<u>0</u>	<u>0</u>	560	6001 CONTINGENCY	<u>0</u>	<u>0</u>	<u>0</u>
<u>23,296</u>	<u>32,653</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>23,296</u>	<u>32,653</u>	<u>40,467</u>		TOTAL BIKE/PED EXPENDITURES	<u>50,189</u>	<u>50,189</u>	<u>50,189</u>

**City of Coos Bay 2015-2016 Budget
Transportation SDC Fund 19
Department 760**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
CARRYOVER BALANCE							
11,965	12,032	12,062	300	0100	12,146	12,146	12,146
1,730	1,740	1,744	300	0200	1,756	1,756	1,756
720	724	727	300	0300	732	732	732
<u>14,415</u>	<u>14,496</u>	<u>14,533</u>	Total Carryover Balance		<u>14,634</u>	<u>14,634</u>	<u>14,634</u>
USE OF MONEY AND PROPERTY							
67	67	30	350	0102	48	48	48
10	10	4	350	0103	7	7	7
4	4	2	350	0104	3	3	3
<u>80</u>	<u>80</u>	<u>36</u>	Total Use of Money and Property		<u>58</u>	<u>58</u>	<u>58</u>
<u>14,496</u>	<u>14,576</u>	<u>14,569</u>	TOTAL TRANSPORTATION SDC REVENUE		<u>14,692</u>	<u>14,692</u>	<u>14,692</u>
CAPITAL OUTLAY							
0	0	12,092	530	3102	12,194	12,194	12,194
0	0	1,748	530	3103	1,763	1,763	1,763
0	0	729	530	3104	735	735	735
<u>0</u>	<u>0</u>	<u>14,569</u>	Total Capital Outlay		<u>14,692</u>	<u>14,692</u>	<u>14,692</u>
TRANSFERS							
<u>0</u>	<u>0</u>	<u>0</u>	550	5001	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	Total Transfers		0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	560	6005	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,496</u>	<u>14,576</u>	<u>0</u>	560	6002	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,496</u>	<u>14,576</u>	<u>14,569</u>	TOTAL TRANSPORTATION SDC EXPENSE		<u>14,692</u>	<u>14,692</u>	<u>14,692</u>

**City of Coos Bay 2015-2016 Budget
Wastewater SDC Fund 20**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
CARRYOVER BALANCE							
12,656	12,727	12,758	300	0100	12,848	12,848	12,848
12,646	12,716	12,748	300	0200	12,838	12,838	12,838
1,264	1,271	1,274	300	0300	1,283	1,283	1,283
147,468	148,291	148,662	300	0400	149,708	149,708	149,708
33,222	33,408	33,491	300	0500	33,727	33,727	33,727
33,221	33,406	33,490	300	0600	33,726	33,726	33,726
1,975	1,986	1,991	300	0700	2,005	2,005	2,005
496	499	500	300	0800	503	503	503
295	296	297	300	0900	299	299	299
<u>243,242</u>	<u>244,600</u>	<u>245,211</u>		Total Carryover Balance	<u>246,937</u>	<u>246,937</u>	<u>246,937</u>
USE OF MONEY AND PROPERTY							
71	70	32	350	0101	51	51	51
71	70	32	350	0102	51	51	51
7	7	3	350	0103	5	5	5
823	820	371	350	0201	596	596	596
185	185	84	350	0202	134	134	134
185	185	84	350	0203	134	134	134
11	11	5	350	0301	8	8	8
3	3	1	350	0302	2	2	2
2	2	1	350	0303	1	1	1
<u>1,358</u>	<u>1,353</u>	<u>613</u>		Total Use of Money and Property	<u>982</u>	<u>982</u>	<u>982</u>
CHARGES FOR CURRENT SERVICES							
0	0	0	360	2100	0	0	0
0	0	0	360	2200	0	0	0
0	0	0	360	2300	0	0	0
0	0	0	360	3100	0	0	0
0	0	0	360	3200	0	0	0
0	0	0	360	3300	0	0	0
0	0	0	360	4100	0	0	0
0	0	0	360	4200	0	0	0
0	0	0	360	4300	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>244,600</u>	<u>245,953</u>	<u>245,824</u>		TOTAL WASTEWATER SDC REVENUE	<u>247,919</u>	<u>247,919</u>	<u>247,919</u>

**City of Coos Bay 2015-2016 Budget
Wastewater SDC Fund 20
Department 770**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
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	12,899	12,899	12,899
0	0	0	530	3103 Construction-Treatment Reimbursement	12,889	12,889	12,889
0	0	0	530	3104 Construction-Treatment Compliance	1,288	1,288	1,288
0	0	0	530	3105 Construction-Collections Improvement	150,304	150,304	150,304
0	0	0	530	3106 Construction-Collections Reimbursement	33,861	33,861	33,861
0	0	0	530	3107 Construction-Collections Compliance	33,860	33,860	33,860
0	0	0	530	3108 CSD Const.-Treatment Improvement	2,013	2,013	2,013
0	0	0	530	3109 CSD Const.-Treatment Reimbursement	505	505	505
0	0	0	530	3110 CSD Const.-Treatment Compliance	300	300	300
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>247,919</u>	<u>247,919</u>	<u>247,919</u>
<u>0</u>	<u>0</u>	<u>245,824</u>	560	6005 RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>244,600</u>	<u>245,953</u>	<u>0</u>	560	6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>244,600</u>	<u>245,953</u>	<u>245,824</u>	TOTAL WASTEWATER SDC EXPENSE		<u>247,919</u>	<u>247,919</u>	<u>247,919</u>

**City of Coos Bay 2015-2016 Budget
Stormwater SDC Fund 21
Department 780**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
CARRYOVER BALANCE							
15,217	15,302	15,341	300	0100	15,448	15,448	15,448
3,515	3,535	3,543	300	0200	3,569	3,569	3,569
<u>18,732</u>	<u>18,837</u>	<u>18,884</u>	Total Carryover Balance		<u>19,017</u>	<u>19,017</u>	<u>19,017</u>
USE OF MONEY AND PROPERTY							
85	85	38	350	0102	62	62	62
20	20	9	350	0104	14	14	14
<u>105</u>	<u>104</u>	<u>47</u>	Total Use of Money and Property		<u>76</u>	<u>76</u>	<u>76</u>
<u>18,837</u>	<u>18,941</u>	<u>18,931</u>	TOTAL STORMWATER SDC REVENUE		<u>19,093</u>	<u>19,093</u>	<u>19,093</u>
CAPITAL OUTLAY							
0	0	0	530	3102	15,510	15,510	15,510
0	0	0	530	3104	3,583	3,583	3,583
<u>0</u>	<u>0</u>	<u>0</u>	Total Capital Outlay		<u>19,093</u>	<u>19,093</u>	<u>19,093</u>
<u>0</u>	<u>0</u>	<u>18,931</u>	560	6005	0	0	0
<u>18,837</u>	<u>18,941</u>	<u>0</u>	560	6002	0	0	0
<u>18,837</u>	<u>18,941</u>	<u>18,931</u>	TOTAL STORMWATER SDC EXPENSE		<u>19,093</u>	<u>19,093</u>	<u>19,093</u>

**City of Coos Bay 2015-2016 Budget
Fire Station Reserve Fund 27
Department 835**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
76,731	0	200,000	300	0100	CARRYOVER BALANCE	215,143	215,143
					USE OF MONEY AND PROPERTY		
0	0	0	340	0100	OEM Grant	505,149	505,149
108	921	100	350	0100	Interest	200	200
0	36,361	0	380	0100	Miscellaneous	0	0
<u>108</u>	<u>37,282</u>	<u>100</u>			Total Use of Money and Property	<u>505,349</u>	<u>505,349</u>
					TRANSFERS IN		
0	180,400	0	390	1200	General Obligation Bond Fund	0	0
<u>0</u>	<u>180,400</u>	<u>0</u>			Total Transfers In	<u>0</u>	<u>0</u>
<u>76,839</u>	<u>217,682</u>	<u>200,100</u>			TOTAL FIRE STATION RESERVE REV.	<u>720,492</u>	<u>720,492</u>
					CAPITAL OUTLAY		
0	3,096	0	530	3023	Fire Station	0	0
0	300	200,100	530	3034	Vehicle	720,492	720,492
<u>0</u>	<u>3,396</u>	<u>200,100</u>			Total Capital Outlay	<u>720,492</u>	<u>720,492</u>
					TRANSFERS OUT		
76,839	0	0	550	5010	Transfer to General Fund	0	0
<u>0</u>	<u>214,286</u>	<u>0</u>			RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>
<u>76,839</u>	<u>217,682</u>	<u>200,100</u>			TOTAL FIRE STATION RESERVE EXPENSE	<u>720,492</u>	<u>720,492</u>

**City of Coos Bay 2015-2016 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.			Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
124,398	1,200,624	931,000	300	0100	CARRYOVER BALANCE	1,599,182	1,599,182	1,599,182
					USE OF MONEY AND PROPERTY			
13,351	23,598	1,000	350	0100	Interest	2,000	2,000	2,000
13,351	23,598	1,000			Total Use of Money and Property	2,000	2,000	2,000
					OTHER FINANCING SOURCES			
592,203	1,865,234	28,176,000	380	0400	Loan/Bond Proceeds IFA #1	1,505,416	1,505,416	1,505,416
0	152,020	0	380	0401	Loan/Bond Proceeds IFA #2	5,918,025	5,918,025	5,918,025
0	0	0	380	0402	Loan/Bond Proceeds #3	24,000,000	24,000,000	24,000,000
592,203	2,017,254	28,176,000			Total Other Financing Sources	31,423,441	31,423,441	31,423,441
					TRANSFERS IN			
1,959,871	1,608,634	1,358,418	390	0900	Wastewater Fund	1,650,433	1,650,433	1,650,433
1,959,871	1,608,634	1,358,418			Total Transfers In	1,650,433	1,650,433	1,650,433
2,689,823	4,850,110	30,466,418			TOTAL WW IMPROVEMENT REVENUE	34,675,056	34,675,056	34,675,056
					CAPITAL OUTLAY			
0	4,000	50,000	530	3001	Stormwater Collection System-Capital Projects	50,000	50,000	50,000
63,493	34,972	59,115	530	3002	Wastewater Plant 1 - Capital Projects	60,000	60,000	60,000
38,688	25,597	126,815	530	3003	Wastewater Plant 2 - Capital Projects	125,000	125,000	125,000
9,942	118,291	180,050	530	3004	Wastewater Collection System - Capital Projects	180,000	180,000	180,000
212,295	21,868	139,500	530	3008	Vehicles	163,600	163,600	163,600
0	11,183	26,513,338	530	3009	WW Structures - Loan Proceeds Balance	11,110,178	11,110,178	11,110,178
20,035	97,644	750,000	530	3010	WW Emergency	750,000	750,000	750,000
0	0	147,985	530	3011	Debt Issuance Costs	1,923,015	1,923,015	1,923,015
11,136	8,403	293,615	530	3012	Stormwater Collections - IFA#1	275,615	275,615	275,615
0	0	75,000	530	3013	Wastewater Plant 1 - IFA#1	75,000	75,000	75,000
334,717	958,133	433,000	530	3014	Wastewater Plant 2 - IFA#1	50,873	50,873	50,873
257,224	887,817	195,000	530	3015	Wastewater Collection - IFA#1	789,000	789,000	789,000
0	0	0	530	3017	Wastewater Plant 1 - IFA#2	167,500	167,500	167,500
0	152,020	1,290,000	530	3018	Wastewater Plant 2 - IFA#2	2,000,000	2,000,000	2,000,000
0	0	213,000	530	3019	Wastewater Collection - IFA#2	1,955,275	1,955,275	1,955,275
0	0	0	530	3019	WW Treatment Plant 2 Construction - 3rd Loan	15,000,000	15,000,000	15,000,000
947,530	2,319,928	30,466,418			Total Capital Outlay	34,675,056	34,675,056	34,675,056
					TRANSFERS			
541,669	0	0	550	5000	Transfer to WW Debt Service Fund	0	0	0
1,200,624	2,530,182	0	560	6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
2,689,823	4,850,110	30,466,418			TOTAL WW IMPROVEMENT EXPENDITURES	34,675,056	34,675,056	34,675,056

**City of Coos Bay 2015-2016 Budget
Major Capital Reserve Fund 34**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
691,526	475,342	301,087	300	0100	CARRYOVER BALANCE	725,000	725,000
					REVENUE - OTHER AGENCIES		
24,254	0	0	340	0200	Energy Trust of Oregon	0	0
0	0	10,000	340	0300	Federal Grants	295,500	295,500
0	6,500	30,000	340	0301	Grants	40,000	40,000
150,000	0	0	340	0302	State Grants	480,000	480,000
<u>174,254</u>	<u>6,500</u>	<u>40,000</u>			Total Revenue - Other Agencies	<u>815,500</u>	<u>815,500</u>
					USE OF MONEY AND PROPERTY		
2,445	2,003	500	350	0100	Interest	200	200
<u>2,445</u>	<u>2,003</u>	<u>500</u>			Total Use of Money and Property	<u>200</u>	<u>200</u>
					OTHER REVENUE		
29,652	10,986	0	380	0100	Miscellaneous	0	0
2,100	0	0	380	0500	Property Sales	0	0
7,932	39,069	0	380	0600	Equipment and Scrap Sales	0	0
418,918	30,000	1,100,000	380	0700	Timber Sales	0	0
<u>458,603</u>	<u>80,055</u>	<u>1,100,000</u>			Total Other Revenue	<u>0</u>	<u>0</u>
					TRANSFERS IN		
0	40,000	0	390	0700	Parks Improvement Fund	0	0
<u>0</u>	<u>40,000</u>	<u>0</u>			Total Transfers In	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>			Unappropriated Fund Balance	<u>0</u>	<u>0</u>
<u>1,326,828</u>	<u>603,900</u>	<u>1,441,587</u>			TOTAL MAJOR CAPITAL RESERVE REVENUE	<u>1,540,700</u>	<u>1,540,700</u>

**City of Coos Bay 2015-2016 Budget
Major Capital Reserve Fund 34
Department 870**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
MATERIALS AND SERVICES							
136,356	38,273	165,500	520	2301	Timber Costs	100,000	100,000
2,250	0	500	520	2309	Bldg Maintenance	0	0
<u>138,606</u>	<u>38,273</u>	<u>166,000</u>	Total Materials and Services			<u>100,000</u>	<u>100,000</u>
CAPITAL OUTLAY							
58,723	45,200	150,000	530	3008	Vehicles	119,000	119,000
0	30,041	40,000	530	3012	Police Equipment/Improvements	0	0
0	0	100,000	530	3013	Fire Equipment (Fire Truck)	125,000	125,000
31,962	91,000	30,000	530	3023	Equipment	365,500	365,500
4,914	0	0	530	3025	Building Maintenance	35,000	35,000
0	0	0	530	3028	Downtown Bus Transfer Station	480,000	480,000
15,934	50,227	0	530	3046	Library Improvements	0	0
0	0	0	530	3054	City Hall Seismic Reimbursement	0	0
40,628	0	0	530	3057	City Hall Seismic Roof CO	0	0
485,719	0	0	530	3056	City Hall Seismic Loan Proceed	0	0
<u>637,881</u>	<u>216,468</u>	<u>320,000</u>	Total Capital Outlay			<u>1,124,500</u>	<u>1,124,500</u>
TRANSFERS TO							
0	0	310,000	550	5010	General Fund	150,000	150,000
75,000	0	75,000	550	5020	Technology Fund	75,000	75,000
0	0	120,000	550	5021	Parks Improvement Fund	0	0
<u>75,000</u>	<u>0</u>	<u>505,000</u>	Total Transfers			<u>225,000</u>	<u>225,000</u>
0	0	350,587	560	6001	CONTINGENCY	91,200	91,200
<u>475,342</u>	<u>349,159</u>	<u>100,000</u>	560	6005	RESERVE FOR FUTURE EXPENDITURES	0	0
<u>1,326,828</u>	<u>603,900</u>	<u>1,441,587</u>	TOTAL MAJOR CAPITAL RESERVE EXPENSE			<u>1,540,700</u>	<u>1,540,700</u>

**City of Coos Bay 2015-2016 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880**

Actual 2012-13	Actual 2013-14	Council Adopted 2014-15	Acct. No.		Proposed 2015-16	Committee Approved 2015-16	Council Adopted 2015-16
<u>4,802,760</u>	<u>4,829,947</u>	<u>4,856,312</u>	300	0100	CARRYOVER BALANCE	<u>4,844,764</u>	<u>4,844,764</u>
4,800,000	4,800,000	4,800,000			Carryover - Nonspendable	4,800,000	4,800,000
0	0	0			Carryover - Restricted	0	0
2,760	29,947	56,312			Carryover - Assigned	44,764	44,764
<u>4,802,760</u>	<u>4,829,947</u>	<u>4,856,312</u>			Total Carryover	<u>4,844,764</u>	<u>4,844,764</u>
					USE OF MONEY AND PROPERTY		
27,187	26,147	20,000	350	0100	Interest	19,000	19,000
<u>27,187</u>	<u>26,147</u>	<u>20,000</u>			Total Use of Money and Property	<u>19,000</u>	<u>19,000</u>
					OTHER FINANCING SOURCES		
118,094	58,155	0	390	0100	Loan from General Fund (8/2013 mature)	0	0
<u>118,094</u>	<u>58,155</u>	<u>0</u>			Total Other Financing Sources	<u>0</u>	<u>0</u>
<u>4,948,041</u>	<u>4,914,249</u>	<u>4,876,312</u>			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND	<u>4,863,764</u>	<u>4,863,764</u>
					DEBT SERVICE		
112,336	57,214	28,977	540	4001	Principal	29,298	29,298
5,758	941	1,553	540	4002	Interest	1,502	1,502
<u>118,094</u>	<u>58,155</u>	<u>30,530</u>			Total Debt Service	<u>30,800</u>	<u>30,800</u>
0	0	45,782	560	6001	Contingency	32,964	32,964
<u>4,829,947</u>	<u>4,856,094</u>	<u>4,800,000</u>	560	6005	RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>	<u>4,800,000</u>
<u>4,948,041</u>	<u>4,914,249</u>	<u>4,876,312</u>			TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE	<u>4,863,764</u>	<u>4,863,764</u>

Time Driven Activity Based Costing

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

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

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

City of Coos Bay 2015-2016 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 Com. Dev.	01-305 General PW Admin/Eng.	01-306 General	02-320 Gas Tax	03-350 WW Admin.	03-351 WW Plant 1	03-352 WW Plant 2	03-353 WW Coll./Sanitary	03-355 WW Coll./Storm	05-410 Hotel Motel	08-304 Codes	
Position	Department	Manager	UR	Finance	Attorney	Non-dept.		PW Admin			Parks	Maint	Admin.	Plant 1	Plant 2	Coll./Sanitary	Coll./Storm	Motel	Codes	
City Manager																				
Rodger Craddock		28%	20%									2%	12%	8%	10%	8%	8%	2%	2%	
Community Dev Director																				
Eric Day			55%						45%											
Code Specialist																				
Denise Bowers			5%						95%											
Executive Assistant																				
Jackie Mickelson		49%	10%	27%									2%	3%	3%	3%	3%			
Finance Director																				
Susanne Baker			10%	20%								7%	13%	12%	12%	12%	10%	2%	2%	
Deputy Finance Director																				
Amy Kinnaman			10%	27%								8%	5%	12%	12%	12%	10%	2%	2%	
Finance Assistant																				
Nicki Rutherford			5%	38%								7%	5%	10%	10%	10%	10%	3%	2%	
Accounting Tech I																				
Tanya Argyle			5%	37%								7%	5%	10%	10%	11%	10%	4%	1%	
Intermediate Accountant																				
Debbie Frankenberger			5%	13%								7%	5%	15%	15%	15%	15%	5%	5%	
City Attorney																				
Nathan McClintock			10%		34%							1%	14%	10%	10%	10%	10%		1%	
Public Works Director																				
Jim Hossley			10%						20%				18%	12%	15%	15%	10%			
CD Planning Admin																				
Vacant			25%						75%											
WW Project Engineer																				
Jennifer Wirsing														23%	27%	25%	25%			
Engineer																				
Vacant														5%	85%	5%	5%			
Planner I																				
Debbie Erler			35%						65%											
Codes Enforcement																				
Lisa Magill							65%		10%											25%
Contracts Admin Spec.																				
Pam Patton			5%						25%			5%	50%	3%	4%	7%	1%			
Planning/Codes Spec.																				
Sheri Corgill			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Planning/Codes Spec.																				
Nik Rapelje			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Codes Administrator																				
Mike Smith			10%						5%											85%
Eng. Services Coord.																				
Jessica Spann			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																				
Aaron Real									5%			10%		20%	25%	20%	20%			
Operations Administrator																				
Randy Dixon			58%								3%	14%		3%	8%	6%	8%			
Lead Maintenance Wrkr II																				
Matt Pace											5%	60%					5%	30%		
Lead Mtne Worker II																				
Jeff Dixon											60%	10%							30%	
Contract Maintenance II																				
Vacant																				
Maintenance II																				
Walter Shaeffer											2%	60%					20%	18%		
Maintenance II																				
Julie LaPram											2%	60%					20%	18%		
Maintenance II																				
Derrick Wilkins											2%	60%					20%	18%		
Maintenance II																				
Tom Jackson											67%	5%							28%	
Maintenance II																				
Frank Kaiser											67%	5%							28%	
Mechanic II																				
Vacant																				
Mechanic II																				
Jared Anderson						22%						47%		5%	5%	13%	5%	3%		
						72%						10%		2%	2%	10%	2%	1%	1%	

City of Coos Bay 2015-2016 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 Com. Dev.	01-305 General PW	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes	
Position	Department	Manager	UR	Finance	Attorney	Non-dept.		PW Admin		Admin/Eng.	Parks	Maint	Admin.	Plant 1	Plant 2	Coll./Sanitary	Coll./Storm	Motel	Codes	
City Manager																				
Rodger Craddock		28%	20%									2%	12%	8%	10%	8%	8%	2%	2%	
Community Dev Director																				
Eric Day			55%						45%											
Code Specialist																				
Denise Bowers			5%						95%											
Executive Assistant																				
Jackie Mickelson		49%	10%	27%									2%	3%	3%	3%	3%			
Finance Director																				
Susanne Baker			10%	20%								7%	13%	12%	12%	12%	10%	2%	2%	
Deputy Finance Director																				
Amy Kinnaman			10%	27%								8%	5%	12%	12%	12%	10%	2%	2%	
Finance Assistant																				
Nicki Rutherford			5%	38%								7%	5%	10%	10%	10%	10%	3%	2%	
Accounting Tech I																				
Tanya Argyle			5%	37%								7%	5%	10%	10%	11%	10%	4%	1%	
Intermediate Accountant																				
Debbie Frankenberger			5%	13%								7%	5%	15%	15%	15%	15%	5%	5%	
City Attorney																				
Nathan McClintock			10%		34%							1%	14%	10%	10%	10%	10%			1%
Public Works Director																				
Jim Hossley			10%							20%				18%	12%	15%	15%	10%		
CD Planning Admin																				
Vacant			25%						75%											
WW Project Engineer																				
Jennifer Wirsing															23%	27%	25%	25%		
Engineer																				
Vacant															5%	85%	5%	5%		
Planner I																				
Debbie Erler			35%						65%											
Codes Enforcement																				
Lisa Magill							65%		10%											25%
Contracts Admin Spec.																				
Pam Patton			5%						25%			5%	50%	3%	4%	7%	1%			
Planning/Codes Spec.																				
Sheri Corgill			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Planning/Codes Spec.																				
Nik Rapelje			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Codes Administrator																				
Mike Smith			10%						5%											85%
Eng. Services Coord.																				
Jessica Spann			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																				
Aaron Real									5%			10%		20%	25%	20%	20%			
Operations Administrator																				
Randy Dixon			58%								3%	14%		3%	8%	6%	8%			
Lead Maintenance Wrkr II																				
Matt Pace											5%	60%					5%	30%		
Lead Mtne Worker II																				
Jeff Dixon											60%	10%								30%
Contract Maintenance II																				
Vacant																				
Maintenance II																		20%	18%	
Walter Shaeffer											2%	60%								
Maintenance II																		20%	18%	
Julie LaPram											2%	60%								
Maintenance II																		20%	18%	
Derrick Wilkins											2%	60%								
Maintenance II																				
Tom Jackson											67%	5%								28%
Maintenance II																				
Frank Kaiser											67%	5%								28%
Mechanic II																				
Vacant							22%					47%		5%	5%	13%	5%	3%		
Mechanic II																				
Jared Anderson							72%					10%		2%	2%	10%	2%	1%	1%	

City of Coos Bay Salary Schedule - Effective July 1, 2015

102.0%

AFSCME - Contract Expires 06/30/2016

102.0%

	I	II	III	IV	V	VI	VII
Effective 7/1/15							
(Probation: 9 months-date becomes annual review date)							
GIS Coordinator	5088	5289	5502	5723	5950	6188	6343
Engineering Svc Coord. Supv.	4691	4879	5075	5277	5487	5707	5848
GIS Specialist	4625	4809	5001	5202	5409	5625	5767
Codes Inspector II/Engr. Svc Coord. Non Supv.	4513	4692	4882	5077	5281	5490	5628
Intermediate Accountant	4168	4334	4509	4688	4876	5072	5198
Codes Inspector I	4127	4292	4464	4641	4827	5020	5146
Foreman (Maintenance)	3829	3982	4141	4306	4477	4657	4773
Planner I	3829	3982	4141	4306	4477	4657	4773
Finance Assistant	3781	3932	4089	4252	4423	4601	4715
Engineering Tech, Codes/Planning Tech	3603	3748	3897	4052	4215	4385	4493
Mechanic II, Master Mechanic	3603	3748	3897	4052	4215	4385	4493
Lead Maintenance Worker II	3594	3737	3885	4041	4202	4370	4479
PC & Peripherals Technician	3574	3717	3866	4020	4181	4349	4457
Engineering Aide II/Draftsman	3443	3580	3724	3873	4028	4190	4295
Office Mgr., Data Base Specialist	3443	3580	3724	3873	4028	4190	4295
Maintenance Worker II	3434	3571	3714	3864	4018	4177	4282
Accounting Technician I	3363	3499	3638	3784	3935	4092	4195
Plan Tech/Codes Enforce/Econ Dev Asst	3345	3479	3617	3762	3913	4069	4170
Codes/Planning Spec, Contract Admin Spec	3170	3296	3427	3563	3707	3857	3951
Librarian	3170	3296	3427	3563	3707	3857	3951
Maintenance Worker I	3150	3276	3407	3545	3684	3833	3928
Engineering Aide I	3146	3273	3403	3540	3681	3829	3924
Codes Specialist, Secretary	3048	3171	3298	3431	3568	3711	3804
Library Assistant II	2907	3023	3144	3271	3401	3538	3626
Library Assistant, Reference Service Asst.	2720	2828	2942	3060	3183	3308	3392
Clerk Typist	2656	2761	2873	2987	3108	3231	3312
ILL/Outreach	2558	2660	2767	2878	2993	3112	3190
ILL/Outreach/Courier	2420	2517	2619	2723	2833	2946	3019
Parks Utility Worker	2237	0	0	0	0	0	0
Courier Driver	1994	2073	2157	2243	2333	2427	2487

CBPOA - Contract Expires 6/30/2015

101.0%

	I	II	III	IV	V	VI
Effective 7/1/15						
Sergeant	5445	5718	6003	6305	6620	6950
Police Officer	4482	4708	4944	5191	5451	5723
Communication Supervisor	4211	4423	4643	4876	5118	5375
Dispatcher	3666	3848	4040	4242	4454	4676
Clerical Specialist Supervisor	3505	3680	3865	4059	4264	4476
Clerical Specialist	3169	3328	3495	3671	3853	4047
Evidence/Prop. Clerk/Civilian Police Asst.	3169	3328	3495	3671	3853	4047

CBPOA Certification Pay:	Dispatcher	Officer
Intermediate DPSST Cert.	163.66	200.30
Advanced DPSST Cert.	280.56	343.37

CBPOA Longevity Pay:	Non-Cert. Dispatchers	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 Annually in November

NON-REPRESENTED EMPLOYEES

	I	II	III	IV	V	VI
Effective 7/1/15						
City Manager	9867	10361	10879	11423	11994	12594
Fire Chief, Police Chief; PW, CD, Finance Director	7393	7762	8152	8560	8987	9435
Police Captain, Deputy Finance Director	6396	6717	7052	7403	7772	8162
PW Ops Admin, WW Project Engineer, Engr.	6396	6717	7052	7403	7772	8162
Fire Battalion Chief	6211	6522	6848	7191	7551	7927
Library Director	6074	6378	6696	7031	7383	7751
Bldg Codes Admin, Planning Director	6021	6323	6639	6970	7319	7684
Economic Revitalization Administrator	5358	5625	5908	6204	6514	6838
PW Engineer Admin, PW/CD Planning Admin, Deputy PW Director	5358	5625	5908	6204	6514	6838
City Attorney	6064	6367	6685	7020	7371	7740
Assistant Library Director, ESO Director	4398	4618	4847	5091	5345	5613
PW Admin Asst, Library Data Base Admin	3899	4093	4298	4514	4738	4976
Operations Superintendent						
Library Staff Services Supervisor	3512	3686	3870	4064	4268	4480
Executive Assistant	3124	3280	3445	3617	3797	3988

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

	I	II	III	IV	V	VI
Library Substitute	12.07	12.67	12.90	13.55		
Library Page			9.10	9.25	9.50	9.75
Library Reference Substitute	14.07	14.77				
Evidence Custodian	17.00					

102.0%

IAFF - Contract Expires 06/30/2017

	I	II	III	IV	V	VI
Effective 7/1/15						
Lieutenant	4784	5023	5274	5536	5813	6105
Firefighter/Engineer	4555	4784	5023	5274	5536	5813

IAFF Certification Pay:		
EMT Intermediate	4.0%	of base pay
Fire Officer I	1.0%	of base pay
Fire Officer II	2.0%	of base pay
Hazardous Materials Team Member	1.5%	of base pay
Associates Degree	3%	of base pay
Bachelors Degree	5%	of base pay
Physical Abilities Test	1,000	Annually in November

Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMS: Emergency Management Services

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

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

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

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

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

FTE: Full time equivalent position.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
LB	Local Budget	SWOYA	Southwestern Oregon Youth Activities (Boys and Girls Club)
LCDC	Land Conservation and Development Commission	SARA	Survey Analyze review Assess (Community Policing term)
LDO	Land Development Ordinance	SRO	School Resource Officer
LEDS	Law Enforcement Data Systems	STIP	State Transportation Improvement Program
LEED	Leadership Energy Environmental Design	The House	Temporary Help in Emergency House
LGPI	Local Government Personnel Institute	UGB	Urban Growth Boundary
LID	Local Improvement District	URA	Urban Renewal Agency
LOC	League of Oregon Cities	WW	Wastewater
LUBA	Land Use Board of Appeals		
MOA	Mutual Order Agreement		
MOU	Memorandum of Understanding		