

City of Coos Bay



Budget

Approved Budget
FY 2016/2017

City of Coos Bay Budget Committee

Fiscal Year 2016/2017

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
Harold Folker
Steve Horne
Philip Marler
Roy Metzger
Joseph Monahan
Alan Pettit

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 2016/2017
Table of Contents**

Budget Committee Members	2	Hotel/Motel Tax Fund.....	76
Table of Contents	3	Library Fund.....	79
Mission Statement	4	Building Codes Fund.....	82
2016/2017 Council Goals	5	9-1-1 Tax Fund	85
City of Coos Bay Budget Message	9	Library ESO Fund	90
Property Tax Levy Computations	16		
List of Transfers.....	19	DEBT SERVICE BUDGET	
Summary of Resources	20	G.O. Bond Redemption Fund.....	86
Summary of Expenditures	21	Bond Redemption Schedule	87
Summary of General Fund Resources	22	Revenue Bond Redemption Fund	89
General Fund Resources	23	 	
General Fund Expenditures	26	CAPITAL IMPROVEMENT BUDGET	
 		Special Improvement Fund	94
OPERATING BUDGET		Street Improvement Fund	95
General Fund		Parks Improvement Fund.....	96
City Council	27	Bike/Pedestrian Path Fund	98
City Manager.....	30	Transportation SDC Fund	99
Urban Renewal Administration	32	Wastewater SDC Fund	100
Finance	34	Stormwater SDC Fund.....	102
City Attorney.....	36	 	
City Hall.....	38	RESERVE BUDGET	
Community Contributions	40	Fire Station Reserve Fund	103
Non-Departmental	43	Wastewater Improvement Fund	104
Other Financing Uses.....	45	Major Capital Reserve Fund	105
Police	47	Jurisdictional Exchange Streets Reserve Fund...	107
Fire.....	52	Technology Reserve Fund	108
Community Development		County-wide CAD Core Reserve Fund.....	109
Planning	56	Rainy Day Reserve Fund.....	110
Coastal Implemental Grant.....	59	 	
Public Works		APPENDIX	
Engineering	60	A.....Time Driven Activity Explanation	
Parks.....	63	B.....Salary Distribution Chart	
Coos Bay/North Bend Water Board	65	C.....Salary Distribution Chart Changes	
Gas Tax Fund.....	66	D.....Salary Schedule	
Wastewater Fund.....	69	E.....Budget Glossary	
		F.....Acronyms List	



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



2016 / 2017 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. Evaluate and seek ways to improve the City's tourism responsibilities (promotion, fulfillment, development, etc.) for best utilization of room tax revenue. Reduce amount contributed to VCB based on equal payments up to \$50,000. Allow others to provide funds to participate in cooperative advertising; create new scope based on City events for advertising and events (arts and culture); add to Visitor Center scope and bid the new combined scope. Regional advertising is critical to Coos Bay's tourism based economy.
5. Evaluate possible commercial uses of the boardwalk pavilions.
6. Evaluate the possible economic value and identify regulatory issues related to allowing float houses in the bay.
7. Draft a Public Art's policy for Council consideration.

Highway 101 Streetscape 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. Evaluate alternatives for Empire "bump out" landscaping / flower enhancement proposal for Council consideration.



2016 / 2017 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.
- 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.
- Evaluate and provide recommendation for Council consideration on the raised curbs and paver bricks in downtown.
- Provide for Council consideration for "five" minimal best practice designs for downtown historic streetscape.
- Evaluate sidewalks for SW Blvd and 6th Avenue in Eastside.
- Develop Local Improvement District alternative design standards for Council consideration.

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



2016 / 2017 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 Avenue 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 (City Dock ramp replacement)
- Pursue grant funding and/or donations to implement Parks Master Plan components as prioritized by the Council.



2016 / 2017 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 City Capital Improvement Plan (CCIP) 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
6. Tsunami Readiness – Set aside resources for emergency to better assist with meeting local needs should a disaster occur.

CITY OF COOS BAY BUDGET MESSAGE FY 2016-2017

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) 2016-2017 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 2016-2017 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 2016-2017 City of Coos Bay budget recommendations for all funds and accounts totals \$80,625,475 which includes \$30,890,689 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, outside of the wastewater capital improvement cost, 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 IAFF; 0% for AFSCME and non-represented (management) employees; and 1% for CBPOA. The AFSCME contract was in negotiations at the time of budget preparation. Personnel expenses comprise 15%

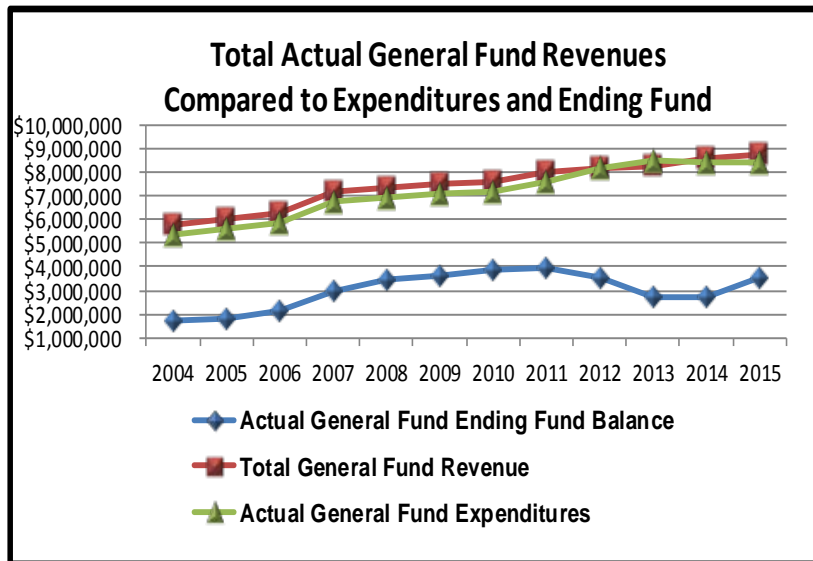
of the total City operating budget with salaries comprising 63% and benefits comprising 37% of personnel expenses. Benefits include insurances (medical, dental, vision, long term disability, workers compensation, unemployment etc.), Public Employee Retirement System contributions, and social security contributions (tax).

The FY 2016-17 proposed budget reflects increases in employee insurance costs (1% medical, 4% vision, and 10% dental) over the FY 2015-2016 budget and no increase in PERS rates (second year of biennium).

- **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: While the "Great Recession" was declared to be over in our Nation in 2010, the proposed budget continues to reflect the lingering challenges of our local post-recession economy. Property tax revenues did increase slightly 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 General Fund balance. The Carryover balance (also known as the ending fund balance) is improving.



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 2016-2017, 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 several vacant positions unfilled.

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 (building codes).
- Increased fees on several public safety service agreements.

Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$3,062,016 beginning fund balance (Carryover). While the post-recession effects are still evident and through balancing measures, the proposed budget projects a general fund unappropriated ending fund balance higher than the prior year - this is the carryover for the next budget cycle.

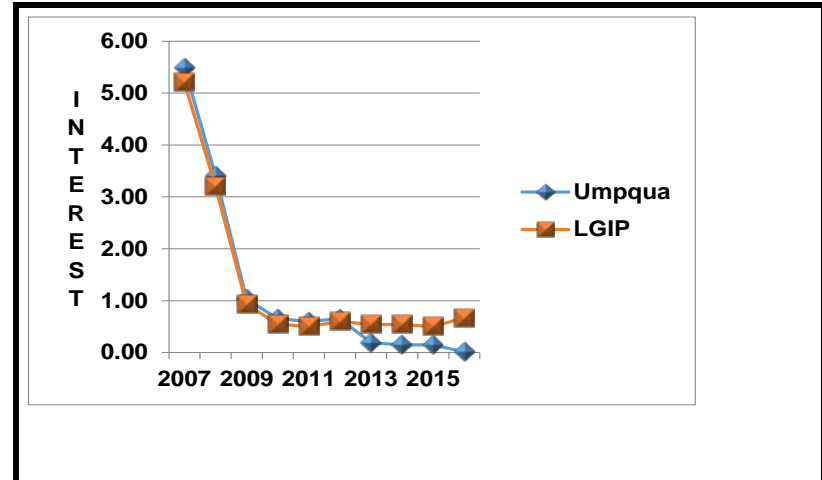
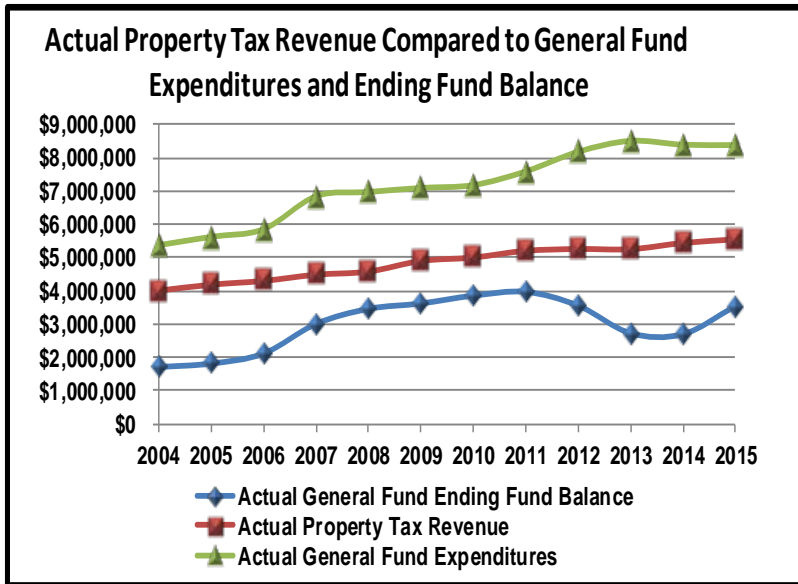
As a balancing measure, the proposed 2016-2017 budget includes increases in service contracts and fees.

General Fund Revenue resources are estimated to be:

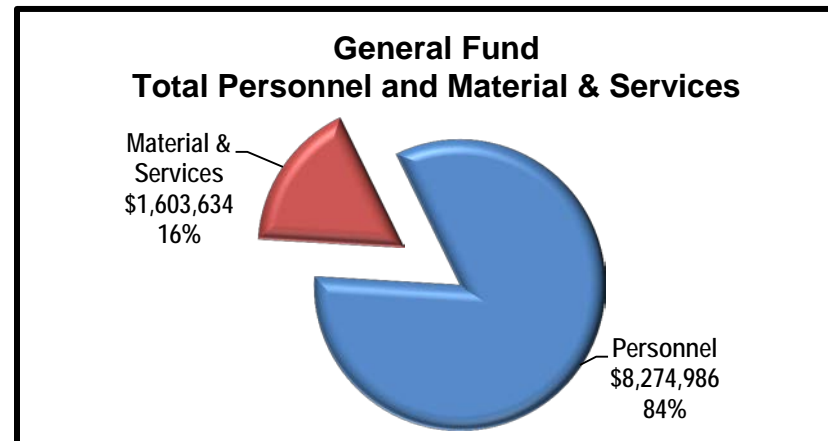
1. Property taxes	\$5,481,138
2. Franchise Fees	1,900,000
3. Licenses & Permits	149,897
4. Fines, Grants, & State Revenues	719,505
5. Use of Money & Property	100,000
6. Services & Repayments	820,701
7. Other Revenue	14,200
8. Du Jour Financing Repayment	896,449

9. CBNBWB Water Project Loan	404,000
10. Transfers in	<u>30,799</u>
Total (including carryover):	\$13,578,706

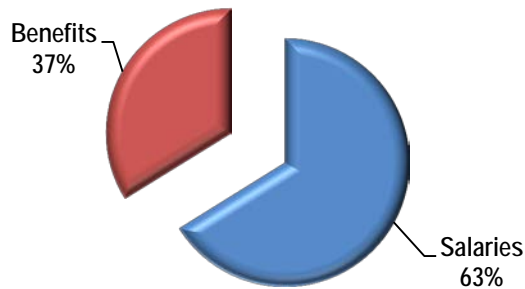
Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects a slight increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately 1% more than actually received during the FYE 2016 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.



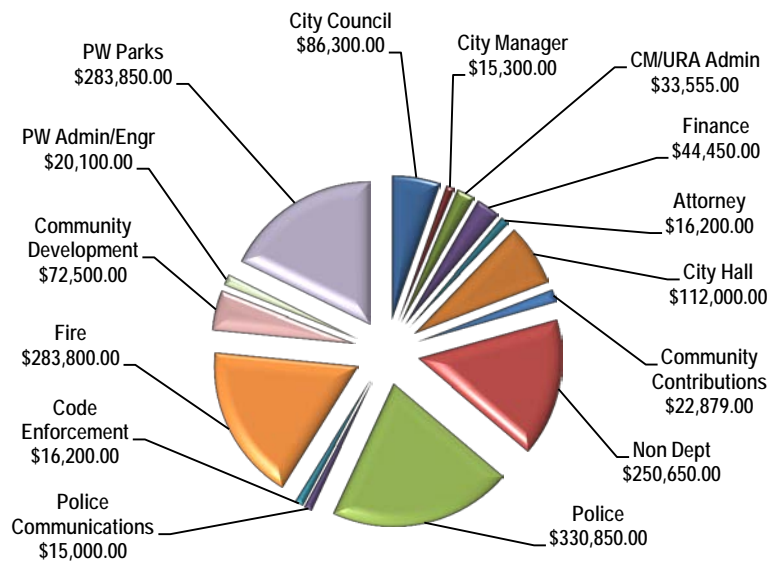
General Fund Expenditures: General Fund expenditures are separated into two broad categories: Personnel Services and Materials and Services. The following charts illustrate both personnel and material and services expenditures from the General Fund:



**General Fund
Personnel: Salaries v. Benefits**



**General Fund
Material & Services by Department**



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 \$20,000,000 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 \$925,000 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). Pursuant to recommendations from the Streets Task Force and approval of the City Council the PP&L franchise fee was increased 2%

which is reflected in this budget. In addition placing a gas tax on a future ballot is being considered.

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 \$30,890,689 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 it 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 included a \$50,000 transfer from the General Fund in the prior fiscal year 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 preparation for a harvest.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee appropriate the 2.5% of the General Fund beginning balance of FYE 17. Currently, the fund has approximately \$558,591.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$896,449.

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,

A handwritten signature in black ink, appearing to read "R. A. ...", is written over a horizontal line.

March 15, 2016

**City of Coos Bay 2016-2017 Budget
Property Tax Levy Summary**

	Actual 2013-14	Actual 2014-15	Budget Adopted 2015-16	Actual 2015-16	Budget Proposed 2016-17	Budget Adopted 2016-17
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	857,981,160	877,382,260	883,388,128	892,192,003	901,057,196	901,057,196
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,460,449	5,583,924	5,622,147	5,678,178	5,734,598	5,734,598
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	967,404,380	989,319,190	996,091,021	998,456,195	1,005,445,388	1,005,445,388
Line 12 G.O. Bonds Tax Imposed - Certified	544,867	546,778	542,944	542,944	542,833	542,833
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.5675</u>	<u>0.5527</u>	<u>0.5451</u>	<u>0.5438</u>	<u>0.5399</u>	<u>0.5399</u>
TOTAL PROPERTY TAX IMPOSED	<u>6,005,316</u>	<u>6,130,702</u>	<u>6,165,091</u>	<u>6,221,122</u>	<u>6,277,431</u>	<u>6,277,431</u>
Total City Tax Rate Per Thousand (before reduction)	<u>6.9318</u>	<u>6.9170</u>	<u>6.9094</u>	<u>6.9081</u>	<u>6.9042</u>	<u>6.9042</u>

**City of Coos Bay 2016-2017 Budget
General Fund Tax Levy Computations**

	Actual 2013-14	Actual 2014-15	Budget Adopted 2015-16	Budget Proposed 2016-17	Budget Adopted 2016-17
Carryover	2,723,917	2,697,174	2,893,445	3,062,016	3,062,016
Current Property Taxes	5,058,672	5,222,241	5,059,932	5,161,138	5,161,138
Delinquent Taxes	379,234	323,690	300,000	320,000	320,000
Non Property Tax Revenues	3,135,780	3,408,899	3,612,084	3,704,303	3,704,303
Du Jour Repayment	410,733	311,413	452,277	896,449	896,449
CBNBWB Water Project Loan	0	0	0	404,000	404,000
Transfers	0	340,530	385,800	30,799	30,799
Total	11,708,334	12,303,947	12,703,537	13,578,706	13,578,706
	Actual 2013-14	Actual 2014-15	Budget Adopted 2015-16	Budget Proposed 2016-17	Budget Adopted 2016-17
Property Tax Revenue Within Statutory Limits	5,460,449	5,583,924	5,622,147	5,734,598	5,734,598
Uncollectible (10%)	(546,045)	(558,392)	(562,215)	(573,460)	(573,460)
Taxes Necessary to Balance (Current Budget)	4,914,405	5,025,532	5,059,932	5,161,138	5,161,138
Taxes Current Actual more (less) than Budget	144,267	196,709	0	0	0

**City of Coos Bay 2016-2017 Budget
General Obligation Bonds Tax Levy Computations**

	Actual 2013-14	Actual 2014-15	Budget Adopted 2015-16	Budget Proposed 2016-17	Budget Adopted 2016-17
Beginning Fund Balance (July)	367,470	236,974	257,074	315,746	315,746
Property Tax Revenues	500,308	512,931	488,650	488,550	488,550
Non Property Tax Revenues	2,247	2,273	100	100	100
Delinquent Taxes	37,699	32,013	20,000	20,000	20,000
Transfers	0	0	0	0	0
Total Revenues	907,724	784,191	765,824	824,396	824,396
Total Bonded Debt	490,350	492,100	488,650	488,550	488,550
Uncollectible	54,517	54,678	54,294	54,283	54,283
Taxes Necessary to Balance Budget	544,867	546,778	542,944	542,833	542,833
Tax Levy (imposed)	544,867	546,778	542,944	542,833	542,833
Less Uncollectible (10%)	54,487	54,678	54,294	54,283	54,283
Taxes Necessary to Balance Budget (anticipated)	490,380	492,100	488,650	488,550	488,550
Total Revenues less Bonded Debt equals Carryover	417,374	292,091	277,174	335,846	335,846

**City of Coos Bay 2016-2017 Budget
Transfers**

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
to Hotel/Motel Tax Fund	0	0
from Special Improvement Fund	0	0
to Revenue Bond Fund	0	63,600
to Rainy Day Fund	0	100,000
to State Gas Fund	0	295,000
from Jurisdictional Exchange Fund	30,799	
from Major Capital Fund	0	0
STATE GAS TAX FUND		
from General Fund	295,000	0
to Technology Reserve Fund	0	5,000
to Street Improvement Fund	0	295,000
WASTEWATER FUND		
to Wastewater Improvement Fund	0	1,553,823
to Technology Reserve Fund	0	25,000
to Revenue Bond Fund	0	900,000
HOTEL/MOTEL TAX FUND		
from General Fund	0	0
BUILDING CODES FUND		
to Technology Fund	0	6,000
JURISDICTIONAL EXCHANGE FUND		
to General Fund	0	30,799
REVENUE BOND FUND		
from General Fund	63,600	0
from Wastewater Fund	900,000	0
STREET IMPROVEMENT FUND		
from State Gas Tax Fund	295,000	0
SPECIAL IMPROVEMENT FUND		
to General Fund	0	0
PARKS IMPROVEMENT FUND		
from Major Capital Fund	61,584	0
WASTEWATER IMPROVEMENT FUND		
from Wastewater Fund	1,553,823	0
MAJOR CAPITAL RESERVE FUND		
to Parks Improvement Fund	0	61,584
to Technology Reserve Fund	0	175,000
to General Fund	0	0
TECHNOLOGY RESERVE FUND		
from Wastewater Fund	25,000	0
from Major Capital Fund	175,000	0
from State Gas Fund	5,000	0
from Building Codes Fund	6,000	0
to County-wide CAD Reserve Fund	0	5,361
COUNTY-WIDE CAD CORE RESERVE FUND		
from Technology Reserve Fund	5,361	0
RAINY DAY FUND		
from General Fund	100,000	0
TOTAL TRANSFERS IN & OUT	3,516,167	3,516,167

**City of Coos Bay 2016-2017 Budget
Summary of Resources**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
			OPERATING RESOURCES			
11,708,334	12,303,947	12,703,537	General Fund	13,578,706	13,578,706	13,578,706
1,224,298	1,223,224	1,347,783	State Gas Tax Fund	1,390,031	1,390,031	1,390,031
7,711,948	8,283,824	7,008,908	Wastewater Fund	7,127,387	7,127,387	7,127,387
679,235	701,193	645,889	Hotel/Motel Tax Fund	715,111	715,111	715,111
1,547,606	1,686,430	1,467,713	Library Fund	1,583,941	1,583,941	1,583,941
0	767,891	826,525	Library ESO Fund	818,498	818,498	818,498
538,254	454,586	302,630	Building Codes Fund	341,661	341,661	341,661
302,349	294,798	229,997	9-1-1 Tax Fund	229,609	229,609	229,609
<u>23,712,025</u>	<u>25,715,891</u>	<u>24,532,982</u>	TOTAL OPERATING RESOURCES	<u>25,784,944</u>	<u>25,784,944</u>	<u>25,784,944</u>
			DEBT SERVICE RESOURCES			
907,724	784,191	765,824	General Obligation Redemption Fund	824,396	824,396	824,396
<u>3,778,714</u>	<u>4,075,906</u>	<u>4,787,689</u>	Revenue Bond Fund	<u>5,586,695</u>	<u>5,586,695</u>	<u>5,586,695</u>
4,686,438	4,860,098	5,553,513	TOTAL DEBT SERVICE RESOURCES	6,411,091	6,411,091	6,411,091
			CAPITAL IMPROVEMENT RESOURCES			
144,823	147,642	144,848	Special Improvement Fund	140,715	140,715	140,715
269	271	838,344	Street Improvement Fund	3,016,348	3,016,348	3,016,348
94,996	150,642	2,919,025	Parks Improvement Fund	808,050	808,050	808,050
32,653	42,229	50,189	Bicycle/Pedestrian Path Construction Fund	42,390	42,390	42,390
14,576	14,654	14,692	Transportation SDC Fund	14,735	14,735	14,735
245,953	247,258	247,919	Wastewater SDC Fund	248,634	248,634	248,634
18,941	19,042	19,093	Stormwater SDC Fund	19,147	19,147	19,147
<u>4,850,110</u>	<u>5,545,522</u>	<u>34,675,056</u>	Wastewater Improvement Fund	<u>35,410,836</u>	<u>35,410,836</u>	<u>35,410,836</u>
5,402,322	6,167,260	38,909,166	TOTAL CAPITAL IMPROV. RESOURCES	39,700,855	39,700,855	39,700,855
			RESERVE FUNDS RESOURCES			
217,682	215,423	720,492	Fire Station Reserve Fund	741,523	741,523	741,523
603,900	1,668,298	1,965,700	Major Capital Reserve Fund	2,197,078	2,197,078	2,197,078
4,914,249	4,881,179	4,863,764	Jurisdictional Exchange Reserve Fund	4,860,049	4,860,049	4,860,049
137,867	166,749	135,363	Technology Reserve Fund	216,200	216,200	216,200
54,762	44,271	42,830	County-wide CAD Core Reserve Fund	31,414	31,414	31,414
<u>487,711</u>	<u>490,298</u>	<u>558,591</u>	Rainy Day Reserve Fund	<u>682,321</u>	<u>682,321</u>	<u>682,321</u>
6,416,170	7,466,217	8,286,740	TOTAL RESERVE FUND RESOURCES	8,728,585	8,728,585	8,728,585
<u>40,216,958</u>	<u>44,209,468</u>	<u>77,282,402</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>80,625,475</u>	<u>80,625,475</u>	<u>80,625,475</u>

**City of Coos Bay 2016-2017 Budget
Summary of Expenditures**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
			OPERATING EXPENDITURES			
11,708,334	12,303,947	12,703,537	General Fund	13,578,706	13,578,706	13,578,706
1,224,298	1,223,224	1,347,783	State Gas Tax Fund	1,390,031	1,390,031	1,390,031
7,711,949	8,283,824	7,008,908	Wastewater Fund	7,127,387	7,127,387	7,127,387
679,235	701,193	645,889	Hotel/Motel Tax Fund	715,111	715,111	715,111
1,547,606	1,686,429	1,467,713	Library Fund	1,583,941	1,583,941	1,583,941
0	767,891	826,525	Library ESO Fund	818,498	818,498	818,498
538,254	454,588	302,630	Building Codes Fund	341,661	341,661	341,661
302,349	294,798	229,997	9-1-1 Tax Fund	229,609	229,609	229,609
<u>23,712,026</u>	<u>25,715,893</u>	<u>24,532,982</u>	TOTAL OPERATING EXPENDITURES	<u>25,784,943</u>	<u>25,784,943</u>	<u>25,784,943</u>
			DEBT SERVICE EXPENDITURES			
907,724	784,191	765,824	General Obligation Redemption Fund	824,396	824,396	824,396
<u>3,778,714</u>	<u>4,075,906</u>	<u>4,787,689</u>	Revenue Bond Fund	<u>5,586,695</u>	<u>5,586,695</u>	<u>5,586,695</u>
4,686,438	4,860,098	5,553,513	TOTAL DEBT SERVICE EXPENDITURES	<u>6,411,091</u>	<u>6,411,091</u>	<u>6,411,091</u>
			CAPITAL IMPROVEMENT EXPENDITURES			
144,823	147,642	144,848	Special Improvement Fund	140,715	140,715	140,715
269	271	838,344	Street Improvement Fund	3,016,348	3,016,348	3,016,348
94,996	150,642	2,919,025	Parks Improvement Fund	808,050	808,050	808,050
32,653	42,229	50,189	Bicycle/Pedestrian Path Construction Fund	42,390	42,390	42,390
14,576	14,654	14,692	Transportation SDC Fund	14,735	14,735	14,735
245,953	247,258	247,919	Wastewater SDC Fund	248,634	248,634	248,634
18,941	19,042	19,093	Stormwater SDC Fund	19,147	19,147	19,147
<u>4,850,110</u>	<u>5,545,522</u>	<u>34,675,056</u>	Wastewater Improvement Fund	<u>35,410,836</u>	<u>35,410,836</u>	<u>35,410,836</u>
5,402,322	6,167,259	38,909,166	TOTAL CAPITAL IMPROV. EXPENDITURES	<u>39,700,855</u>	<u>39,700,855</u>	<u>39,700,855</u>
			RESERVE FUNDS EXPENDITURES			
217,682	215,423	720,492	Fire Station Reserve Fund	741,523	741,523	741,523
603,900	1,668,298	1,965,700	Major Capital Reserve Fund	2,197,078	2,197,078	2,197,078
4,914,249	4,881,179	4,863,764	Jurisdictional Exchange Reserve Fund	4,860,049	4,860,049	4,860,049
137,867	166,749	135,363	Technology Reserve Fund	216,200	216,200	216,200
54,762	44,271	42,830	County-wide CAD Core Reserve Fund	31,414	31,414	31,414
<u>487,711</u>	<u>490,298</u>	<u>558,591</u>	Rainy Day Reserve Fund	<u>682,321</u>	<u>682,321</u>	<u>682,321</u>
6,416,171	7,466,218	8,286,740	TOTAL RESERVE FUND EXPENDITURES	<u>8,728,585</u>	<u>8,728,585</u>	<u>8,728,585</u>
<u><u>40,216,958</u></u>	<u><u>44,209,468</u></u>	<u><u>77,282,402</u></u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u><u>80,625,475</u></u>	<u><u>80,625,475</u></u>	<u><u>80,625,475</u></u>

**City of Coos Bay 2016-2017 Budget
Summary of General Fund Resources**

<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Council Adopted 2015-16</u>		<u>Budget Proposed 2016-17</u>	<u>Committee Approved 2016-17</u>	<u>Council Adopted 2016-17</u>
2,723,917	2,697,174	2,893,445	Carryover	3,062,016	3,062,016	3,062,016
5,437,906	5,545,931	5,359,932	Property Taxes (Includes Delinquent)	5,481,138	5,481,138	5,481,138
1,624,054	1,623,978	1,953,000	Franchise Taxes	1,900,000	1,900,000	1,900,000
153,078	155,508	157,900	Licenses & Permits	149,897	149,897	149,897
622,594	674,411	712,792	Fines, Grants & State Revenues	719,505	719,505	719,505
100,601	103,724	95,000	Use of Money & Property	100,000	100,000	100,000
598,612	609,835	679,192	Services and Repayments	820,701	820,701	820,701
36,841	241,443	14,200	Other Revenue	14,200	14,200	14,200
410,733	311,413	452,277	Du Jour Financing Repayment	896,449	896,449	896,449
0	0	0	CBNBWB Water Project Loan	404,000	404,000	404,000
<u>0</u>	<u>340,530</u>	<u>385,800</u>	Transfers In	<u>30,799</u>	<u>30,799</u>	<u>30,799</u>
<u>11,708,334</u>	<u>12,303,947</u>	<u>12,703,537</u>	TOTAL GENERAL FUND RESOURCES	<u>13,578,706</u>	<u>13,578,706</u>	<u>13,578,706</u>

**City of Coos Bay 2016-2017 Budget
General Fund Resources Fund 01-000**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
CARRYOVER							
3,283		0	01-000-300-0100	Carryover - Nonspendable	0	0	0
3,336		0	01-000-300-0100	Carryover - Restricted	0	0	0
2,217,191	2,697,174	2,893,445	01-000-300-0100	Carryover - Unassigned	3,062,016	3,062,016	3,062,016
500,107		0	01-000-300-0100	Carryover - Assigned	0	0	0
<u>2,723,917</u>	<u>2,697,174</u>	<u>2,893,445</u>		Total Carryover	<u>3,062,016</u>	<u>3,062,016</u>	<u>3,062,016</u>
PROPERTY TAXES							
5,058,672	5,222,241	5,059,932	01-000-310-0100	Current Property Taxes	5,161,138	5,161,138	5,161,138
379,234	323,690	300,000	01-000-310-0200	Delinquent Property Taxes	320,000	320,000	320,000
<u>5,437,906</u>	<u>5,545,931</u>	<u>5,359,932</u>		Total Property Taxes	<u>5,481,138</u>	<u>5,481,138</u>	<u>5,481,138</u>
FRANCHISE FEES							
1,130,491	1,120,308	1,456,000	01-000-320-0100	Electricity	1,400,000	1,400,000	1,400,000
159,962	166,485	161,000	01-000-320-0200	Cable TV	166,000	166,000	166,000
147,387	152,579	150,000	01-000-320-0300	Solid Waste	151,000	151,000	151,000
131,346	127,494	132,000	01-000-320-0400	Telephone	127,000	127,000	127,000
54,868	57,113	54,000	01-000-320-0500	Natural Gas	56,000	56,000	56,000
<u>1,624,054</u>	<u>1,623,978</u>	<u>1,953,000</u>		Total Franchise Taxes	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,900,000</u>
LICENSES AND PERMITS							
96,786	99,549	97,000	01-000-330-0100	Business Licenses	98,000	98,000	98,000
1,625	2,125	1,500	01-000-330-0200	Liquor License Applications	1,800	1,800	1,800
2,085	1,935	1,850	01-000-330-0300	Card Table Licenses, Permits & Fees	1,900	1,900	1,900
108	78	50	01-000-330-0400	Parking Service Permits	75	75	75
28,723	23,149	20,000	01-000-330-0650	Contracted Plan Check Fees	20,000	20,000	20,000
17,818	21,860	32,000	01-000-330-1300	Planning Fees	22,000	22,000	22,000
5,330	6,190	5,500	01-000-330-1500	Other Permits	5,500	5,500	5,500
604	622	0	01-000-330-2500	Seafood Market	622	622	622
<u>153,078</u>	<u>155,508</u>	<u>157,900</u>		Total Licenses and Permits	<u>149,897</u>	<u>149,897</u>	<u>149,897</u>
FINES, GRANTS & STATE REVENUES							
69,160	68,830	69,000	01-000-340-0100	Court Fines	69,000	69,000	69,000
920	967	500	01-000-340-0200	Parking Fines	900	900	900
0	6,955	25,000	01-000-340-0300	State Grants	37,000	37,000	37,000
13,300	15,300	13,300	01-000-340-0301	State Marine Board Grant	13,300	13,300	13,300
799	0	20,000	01-000-340-0303	Federal Grant	20,000	20,000	20,000
14,400	34,300	34,400	01-000-340-0305	Coastal Implementation Grant	0	0	0
592	3,633	16,000	01-000-340-0320	Private Grants/Donations	16,000	16,000	16,000
0	5,950	10,000	01-000-340-0322	Fire Grants	20,000	20,000	20,000
13,901	15,328	17,000	01-000-340-0323	Police Enforcement Grants	21,950	21,950	21,950

General Fund Resources (Continued)

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
102,155	102,155	102,155	01-000-340-0324	Police Federal Grants	102,155	102,155	102,155
2,793	840	1,737	01-000-340-0325	Bulletproof Vest Grant	500	500	500
21,675	21,673	20,000	01-000-340-0400	Cigarette Tax	20,000	20,000	20,000
225,760	234,276	229,000	01-000-340-0500	Liquor Tax	235,000	235,000	235,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200	1,200	1,200
145,299	150,903	142,000	01-000-340-0700	State Revenue Sharing	151,000	151,000	151,000
3,000	3,000	3,000	01-000-340-0800	CB NB Visitors & Conventions Bureau	3,000	3,000	3,000
6,640	7,105	6,500	01-000-340-0900	DUII Impact Panel Class Fees	6,500	6,500	6,500
998	1,996	2,000	01-000-340-1000	Range User Fees	2,000	2,000	2,000
<u>622,594</u>	<u>674,411</u>	<u>712,792</u>		Total Fines, Grants & State Revenue	<u>719,505</u>	<u>719,505</u>	<u>719,505</u>
				USE OF MONEY AND PROPERTY			
15,678	17,311	14,000	01-000-350-0100	Interest	17,000	17,000	17,000
44,106	43,799	43,000	01-000-350-0700	Moorage Fees	43,000	43,000	43,000
40,817	42,613	38,000	01-000-350-1200	Property Rental	40,000	40,000	40,000
<u>100,601</u>	<u>103,724</u>	<u>95,000</u>		Total Use of Money and Property	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
				SERVICES AND REPAYMENTS			
3,715	3,775	3,000	01-000-360-0100	Copies	3,000	3,000	3,000
14,805	16,110	15,000	01-000-360-0200	Lien Search Fees	16,000	16,000	16,000
41,840	41,985	62,000	01-000-360-0300	Police Services	135,000	135,000	135,000
35	315	50	01-000-360-0500	Alarm Permits & Fees	50	50	50
11,949	12,875	14,021	01-000-360-0525	Jordan Cove Energy Project	14,728	14,728	14,728
19,210	19,215	19,291	01-000-360-0550	Oregon Resources	19,445	19,445	19,445
40,353	41,856	42,000	01-000-360-0600	Fire Protection Bunker Hill	53,042	53,042	53,042
40,924	42,278	43,000	01-000-360-0700	Fire Protection Timber Park	52,345	52,345	52,345
81,622	83,423	84,000	01-000-360-0900	Fire Protection Libby Rural	100,559	100,559	100,559
1,609	2,495	1,200	01-000-360-1100	Police Services - Reimbursements	1,500	1,500	1,500
859	1,607	100	01-000-360-1300	Public Records Requests	850	850	850
325,624	329,199	395,530	01-000-360-2000	Urban Renewal Agency Management	424,182	424,182	424,182
16,069	14,702	0	01-000-370-0300	Housing Principal Payments	0	0	0
<u>598,612</u>	<u>609,835</u>	<u>679,192</u>		Total Services and Repayments	<u>820,701</u>	<u>820,701</u>	<u>820,701</u>
				OTHER REVENUE			
24,680	39,050	10,000	01-000-380-0100	Miscellaneous Revenue	10,000	10,000	10,000
(6)	0	0	01-000-380-0200	Cash Short/Over	0	0	0
11,516	19,116	4,000	01-000-380-0300	State Emergency Response	4,000	4,000	4,000
651	301	200	01-000-380-0400	Witness Fees	200	200	200
0	182,975	0	01-000-380-0500	Property Sales	0	0	0
0	0	0	01-000-380-0900	Special Donations	0	0	0
<u>36,841</u>	<u>241,443</u>	<u>14,200</u>		Total Other Revenue	<u>14,200</u>	<u>14,200</u>	<u>14,200</u>

General Fund Resources (Continued)

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				TRANSFERS IN			
0	30,530	30,800	01-000-390-1600	From Jurisdictional Exchange Loan	30,799	30,799	30,799
0	310,000	150,000	01-000-390-1700	From Major Capital Fund	0	0	0
0	0	130,000	01-000-390-1300	From Special Improvement Fund	0	0	0
0	0	75,000	01-000-390-1500	Fire Proceeds	0	0	0
<u>0</u>	<u>340,530</u>	<u>385,800</u>		Total Transfers In	<u>30,799</u>	<u>30,799</u>	<u>30,799</u>
				OTHER FINANCING SOURCES			
410,733	311,413	452,277	01-000-390-0600	URA Du Jour Financing (repayment)	896,449	896,449	896,449
0	0	0	01-000-390-0700	CBNBWB Water Project Loan	404,000	404,000	404,000
<u>410,733</u>	<u>311,413</u>	<u>452,277</u>		Total Other Financing Sources	<u>1,300,449</u>	<u>1,300,449</u>	<u>1,300,449</u>
<u>11,708,334</u>	<u>12,303,947</u>	<u>12,703,537</u>		TOTAL GENERAL FUND RESOURCES	<u>13,578,706</u>	<u>13,578,706</u>	<u>13,578,706</u>

**City of Coos Bay 2016-2017 Budget
General Fund Expenditures by Department & Division**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Department		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
General Government							
57,905	77,696	86,300	100	City Council	86,300	86,300	86,300
414,416	404,654	510,969	120/121	City Manager/URA Administration	542,701	542,701	542,701
179,302	187,515	211,191	130	Finance	227,760	227,760	227,760
62,197	51,122	64,515	140	City Attorney	65,414	65,414	65,414
107,518	120,393	112,000	170	City Hall	112,000	112,000	112,000
33,140	25,256	25,000	180	Community Contributions	22,879	22,879	22,879
261,094	247,122	380,301	190	Non-Departmental	327,068	327,068	327,068
3,316,198	3,921,915	2,925,046	195	Other Financing Uses & Expenditures	3,294,785	3,294,785	3,294,785
4,431,770	5,035,674	4,315,322		Total General Government	4,678,907	4,678,907	4,678,907
Public Safety							
Police Department							
3,398,204	3,425,145	3,956,484	240	Operations & Administration	3,967,219	3,967,219	3,967,219
675,616	717,117	803,627	242	Communication	831,708	831,708	831,708
49,886	52,549	68,463	243	Codes Enforcement	54,294	54,294	54,294
4,123,705	4,194,811	4,828,574		Sub Total Police	4,853,221	4,853,221	4,853,221
2,367,946	2,313,572	2,520,399	261	Fire Department	2,643,947	2,643,947	2,643,947
6,491,651	6,508,383	7,348,973		Total Public Safety	7,497,168	7,497,168	7,497,168
Community Development							
242,555	225,407	407,072	301	Planning	386,518	386,518	386,518
14,400	34,300	34,400	302	Coastal Implementation Grant	0	0	0
256,955	259,707	441,472		Total Community Development	386,518	386,518	386,518
Public Works							
114,904	91,844	99,868	305	Engineering	102,856	102,856	102,856
413,054	408,339	497,901	306	Parks	509,256	509,256	509,256
0	0	0	313	Coos Bay North Bend Water Board Loan	404,000	404,000	404,000
527,958	500,183	597,769		Total Public Works	1,016,112	1,016,112	1,016,112
11,708,334	12,303,947	12,703,537		TOTAL GENERAL FUND	13,578,706	13,578,706	13,578,706

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.

2016/2017 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:

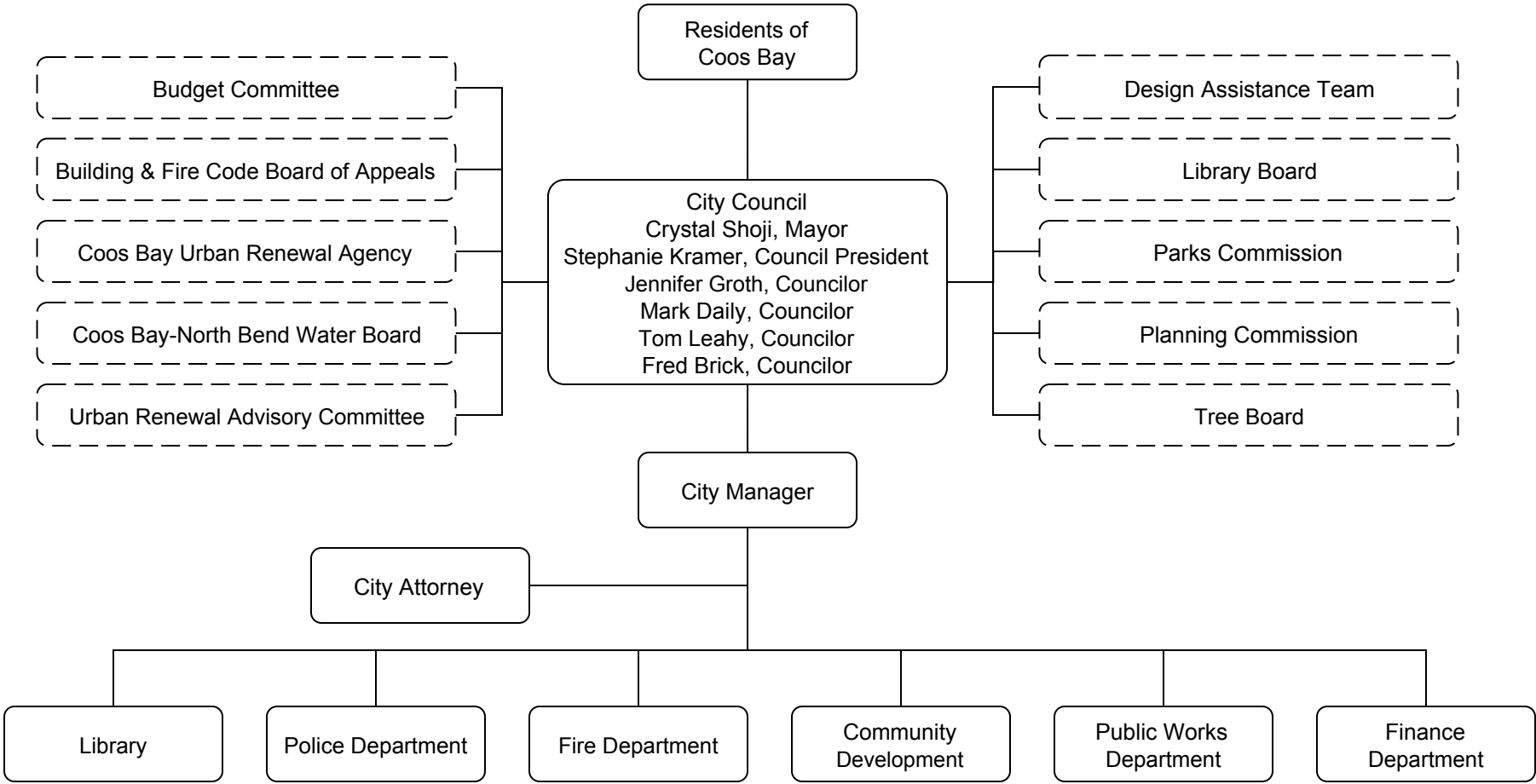
- **Economic Development:** To create a vibrant community for City citizens and entrepreneurs.
- **Curb Appeal:** To maintain and improve the City's physical attributes along Highway 101 and evaluate

alternatives for the Empire "bump out" landscaping/flower enhancement for Council consideration.

- **Infrastructure:** To maintain and improve the City's physical infrastructure and provide quality services for current and future citizens. Develop a public art policy.
- **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.

City Council Organizational Chart



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
MATERIALS AND SERVICES							
5,063	9,891	8,000	01-100-520-2001	Meetings, Travel & Memberships	8,000	8,000	8,000
10,759	11,426	14,000	01-100-520-2002	Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	14,000	14,000	14,000
3,894	3,509	5,000	01-100-520-2105	Advertising	5,000	5,000	5,000
1,275	9,919	5,000	01-100-520-2109	Labor Negotiations	5,000	5,000	5,000
28,798	29,530	34,000	01-100-520-2113	Audit Fees	34,000	34,000	34,000
962	619	1,500	01-100-520-2122	Duplicating	1,500	1,500	1,500
853	1,554	2,000	01-100-520-2205	Office Supplies	2,000	2,000	2,000
498	17	300	01-100-520-2206	Postage	300	300	300
479	906	5,000	01-100-520-2421	Employee/Volunteer Recognition	5,000	5,000	5,000
5,325	10,325	10,500	01-100-520-2422	Economic Development	10,500	10,500	10,500
0	0	1,000	01-100-520-2423	Government Channel	1,000	1,000	1,000
<u>57,905</u>	<u>77,696</u>	<u>86,300</u>	Total Materials and Services		<u>86,300</u>	<u>86,300</u>	<u>86,300</u>
<u>57,905</u>	<u>77,696</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.

2016/2017 Departmental Goals

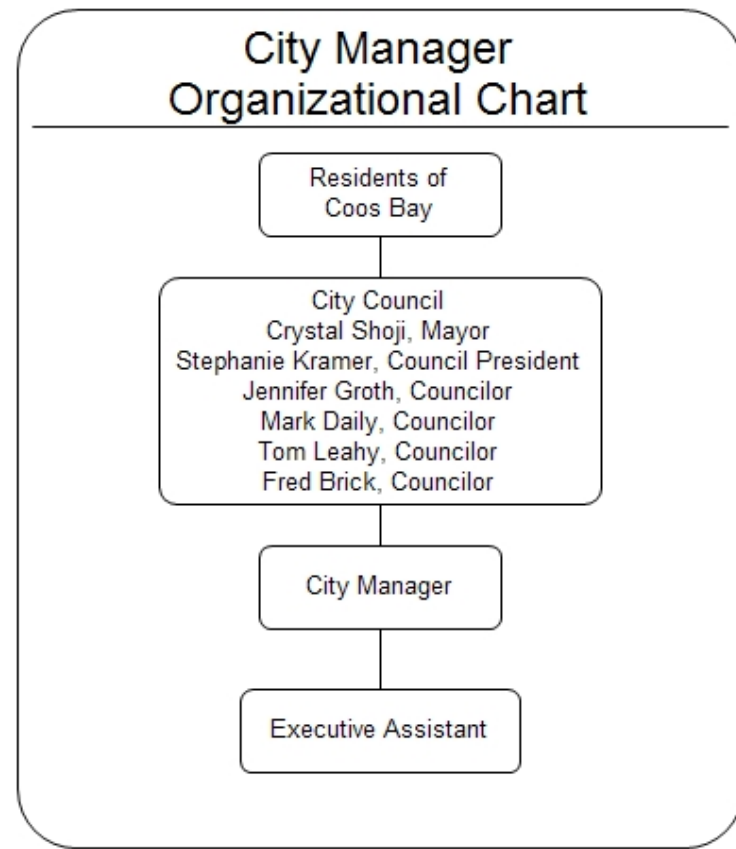
- Work with the City Council and City staff to implement the Council adopted goals.
- Continue to improve dissemination of information to staff and citizens on the City's mission, services and events.
- Continue reevaluating local revenue sources and provide options to the council.
- Explore alternative 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 27% of the City Manager's and 49% of the Executive Assistant's salary and associated benefit / employment costs.

The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 0.76 employees.



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
80,959	74,642	63,364	01-120-510-1001	Salaries	65,782	65,782	65,782
0	0	6,000	01-120-510-1001	Car Allowance (actuals combined with above for taxes)	6,000	6,000	6,000
15,996	14,748	15,473	01-120-510-1003	P.E.R.S.	15,577	15,577	15,577
5,275	5,222	5,122	01-120-510-1004	Social Security	5,156	5,156	5,156
10,628	10,112	9,778	01-120-510-1005	Employee Insurance	10,729	10,729	10,729
0	0	193	01-120-510-1006	Unemployment	190	190	190
179	168	211	01-120-510-1007	Workers' Compensation	243	243	243
<u>113,037</u>	<u>104,893</u>	<u>100,141</u>	Total Personnel Services		<u>103,677</u>	<u>103,677</u>	<u>103,677</u>
MATERIALS AND SERVICES							
7,481	7,995	7,500	01-120-520-2001	Meetings, Travel & Memberships	7,500	7,500	7,500
553	0	4,500	01-120-520-2005	Training	4,500	4,500	4,500
1,568	1,457	1,400	01-120-520-2122	Duplicating	1,400	1,400	1,400
464	838	1,750	01-120-520-2205	Office Supplies	1,750	1,750	1,750
69	49	150	01-120-520-2206	Postage	150	150	150
<u>10,135</u>	<u>10,338</u>	<u>15,300</u>	Total Materials and Services		<u>15,300</u>	<u>15,300</u>	<u>15,300</u>
<u>123,173</u>	<u>115,231</u>	<u>115,441</u>	TOTAL CITY MANAGER		<u>118,977</u>	<u>118,977</u>	<u>118,977</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

2016/2017 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 grant program.
- 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 allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE allocation: 2.88 Employees.

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
181,086	187,586	253,631	01-121-510-1001	Salaries	261,536	261,536	261,536
20	5	693	01-121-510-1002	Overtime	765	765	765
24,229	26,516	45,478	01-121-510-1003	P.E.R.S.	47,612	47,612	47,612
13,610	13,980	19,653	01-121-510-1004	Social Security	20,111	20,111	20,111
32,978	31,200	44,347	01-121-510-1005	Employee Insurance	47,769	47,769	47,769
699	0	4,319	01-121-510-1006	Unemployment	5,314	5,314	5,314
2,233	3,047	6,053	01-121-510-1007	Workers' Compensation	7,062	7,062	7,062
<u>254,856</u>	<u>262,334</u>	<u>374,175</u>	Total Personnel Services		<u>390,169</u>	<u>390,169</u>	<u>390,169</u>
MATERIALS AND SERVICES							
3,656	6,376	6,250	01-121-520-2001	Meetings, Travel & Memberships	6,250	6,250	6,250
1,089	933	1,000	01-121-520-2003	Publications	200	200	200
18	36	30	01-121-520-2102	Telephone	30	30	30
346	0	0	01-121-520-2108	Contractual	0	0	0
4,950	5,419	5,000	01-121-520-2113	Audit	8,000	8,000	8,000
24,450	12,800	6,000	01-121-520-2120	Insurance	16,000	16,000	16,000
299	492	1,200	01-121-520-2122	Duplicating	1,200	1,200	1,200
103	257	300	01-121-520-2123	Printing	300	300	300
1,103	709	700	01-121-520-2205	Office Supplies	700	700	700
80	62	175	01-121-520-2206	Postage	175	175	175
5	5	200	01-121-520-2209	Document Recording	200	200	200
288	0	500	01-121-520-2216	Small Equipment	500	500	500
<u>36,387</u>	<u>27,089</u>	<u>21,355</u>	Total Materials and Services		<u>33,555</u>	<u>33,555</u>	<u>33,555</u>
<u>291,244</u>	<u>289,423</u>	<u>395,530</u>	TOTAL URBAN RENEWAL ADMIN		<u>423,724</u>	<u>423,724</u>	<u>423,724</u>
<u>414,416</u>	<u>404,654</u>	<u>510,970</u>	TOTAL ALL URA & CITY MANAGER		<u>542,701</u>	<u>542,701</u>	<u>542,701</u>

FINANCE DEPARTMENT

Program Description

Services provided are financial, recorder, risk management, and personnel support services for the entire City. Activities are guided by State and Federal statutes, generally accepted accounting principles, ordinances, and policies. This year's budget adds an employee to help address the ever increasing regulations surrounding human resources, workers compensation, and the mandated Affordable Care Act compliance issues.

Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel support services include payroll and benefits, health insurance, workers' compensation, compliance with labor contracts, and ongoing labor relations support.

Support is provided to all of the City departments to report revenues, expenditures, and grant management. Staff work closely with Public Works and Community Development to track capital projects, improvement districts, engineering and architectural contracts, management plans, Requests for Proposals and Qualifications, and special projects.

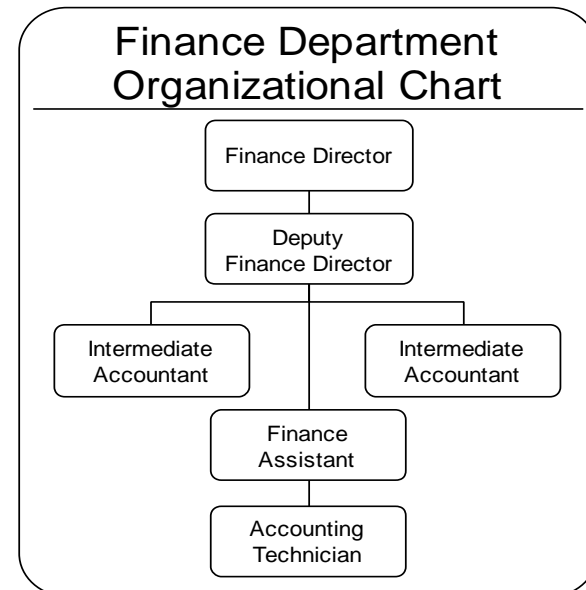
2016/2017 Departmental Goals

- 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

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, 30% Finance Assistant, 30% Accounting Tech, 18% Intermediate Accountant, and 15% 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 in the Appendix. Approximate FTE by allocation: 1.67 employees.



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Finance Department 130**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
90,667	102,849	102,873	01-130-510-1001	Salaries	109,175	109,175	109,175
143	40	917	01-130-510-1002	Overtime	1,004	1,004	1,004
14,775	15,694	19,842	01-130-510-1003	P.E.R.S.	23,329	23,329	23,329
6,766	7,633	7,940	01-130-510-1004	Social Security	8,429	8,429	8,429
17,247	23,012	26,251	01-130-510-1005	Employee Insurance	34,047	34,047	34,047
5,315	12	9,076	01-130-510-1006	Unemployment	6,911	6,911	6,911
210	243	342	01-130-510-1007	Workers' Compensation	415	415	415
<u>135,123</u>	<u>149,482</u>	<u>167,241</u>	Total Personnel Services		<u>183,310</u>	<u>183,310</u>	<u>183,310</u>
MATERIALS AND SERVICES							
1,930	2,996	3,000	01-130-520-2001	Meetings, Travel & Memberships	3,000	3,000	3,000
6,781	4,875	4,950	01-130-520-2005	Training	4,950	4,950	4,950
29,212	24,217	27,000	01-130-520-2108	Contractual	27,000	27,000	27,000
592	269	1,000	01-130-520-2122	Duplicating	1,000	1,000	1,000
440	1,314	2,200	01-130-520-2123	Printing	2,200	2,200	2,200
1,005	961	1,000	01-130-520-2205	Office Supplies	1,500	1,500	1,500
2,192	2,325	2,700	01-130-520-2206	Postage	2,700	2,700	2,700
737	5	500	01-130-520-2209	Document Recording	500	500	500
1,291	1,071	1,600	01-130-520-2224	Data Processing Supplies	1,600	1,600	1,600
<u>44,180</u>	<u>38,032</u>	<u>43,950</u>	Total Materials and Services		<u>44,450</u>	<u>44,450</u>	<u>44,450</u>
<u>179,302</u>	<u>187,515</u>	<u>211,191</u>	TOTAL FINANCE DEPARTMENT		<u>227,760</u>	<u>227,760</u>	<u>227,760</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.

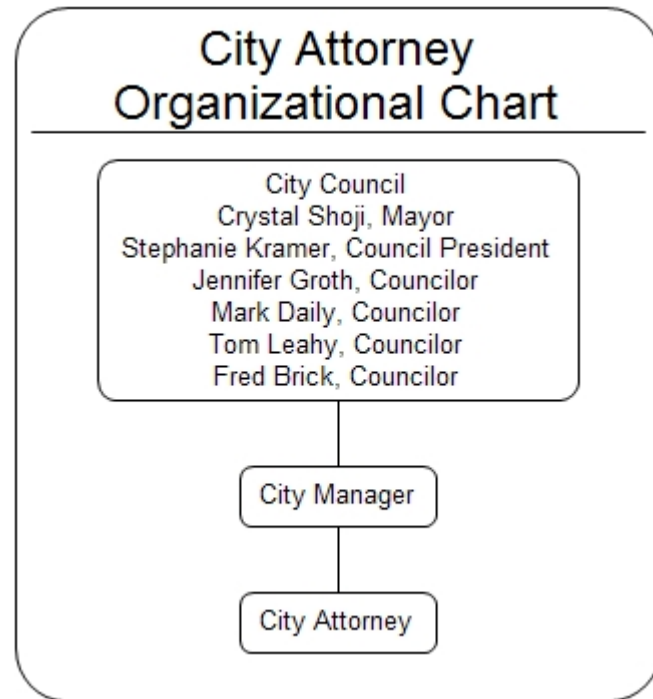
2016/2017 Departmental Goals

- 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 allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 0.34 Employee



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
34,701	30,589	31,579	01-140-510-1001	Salaries	31,579	31,579	31,579
6,863	6,057	7,298	01-140-510-1003	P.E.R.S.	7,298	7,298	7,298
2,563	2,245	2,416	01-140-510-1004	Social Security	2,416	2,416	2,416
5,744	6,090	6,886	01-140-510-1005	Employee Insurance	7,769	7,769	7,769
0	0	37	01-140-510-1006	Unemployment	37	37	37
57	67	99	01-140-510-1007	Worker's Compensation	115	115	115
<u>49,929</u>	<u>45,048</u>	<u>48,315</u>	Total Personnel Services		<u>49,214</u>	<u>49,214</u>	<u>49,214</u>
MATERIALS AND SERVICES							
(555)	213	600	01-140-520-2001	Meetings, Travel & Memberships	600	600	600
900	420	300	01-140-520-2003	Publications	300	300	300
11,923	5,442	15,200	01-140-520-2114	Special Counsel	15,200	15,200	15,200
0	0	100	01-140-520-2205	Office Supplies	100	100	100
<u>12,268</u>	<u>6,075</u>	<u>16,200</u>	Total Materials and Services		<u>16,200</u>	<u>16,200</u>	<u>16,200</u>
<u>62,197</u>	<u>51,122</u>	<u>64,515</u>	TOTAL CITY ATTORNEY		<u>65,414</u>	<u>65,414</u>	<u>65,414</u>

CITY HALL

Program Description

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

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

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
MATERIALS AND SERVICES							
55,703	49,465	56,000	01-170-520-2101	Utilities	56,000	56,000	56,000
3,792	5,020	4,000	01-170-520-2102	Telephone	4,000	4,000	4,000
35,588	52,138	29,000	01-170-520-2108	Contractual	29,000	29,000	29,000
2,873	2,234	3,000	01-170-520-2225	Janitorial Supplies	3,000	3,000	3,000
9,561	11,536	20,000	01-170-520-2309	Building & Grounds Maintenance	20,000	20,000	20,000
<u>107,518</u>	<u>120,393</u>	<u>112,000</u>	Total Materials and Services		<u>112,000</u>	<u>112,000</u>	<u>112,000</u>
TOTAL CITY HALL							
<u>107,518</u>	<u>120,393</u>	<u>112,000</u>			<u>112,000</u>	<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 \$22,879 or 15% of the anticipated revenue.

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				MATERIALS AND SERVICES		0	0
10,000	10,000	10,000	01-180-520-2416	SWOYA Boys and Girls Club (contract)	10,000	10,000	10,000
0	3,577	4,000	01-180-520-2418	T.H.E. House (Temporary Help in Emergency)	5,000	5,000	5,000
3,900	2,683	0	01-180-520-2419	Coos County Retired & Senior Vol. Program (RSVP)	0	0	0
4,940	0	3,500	01-180-520-2420	Coos County Area Transit Service District (CCAT)	4,000	4,000	4,000
3,380	2,200	0	01-180-520-2421	Women's Safety and Resource Center	0	0	0
4,940	2,236	2,200	01-180-520-2424	Bob Belloni Ranch, Inc.	2,236	2,236	2,236
1,300	1,073	1,500	01-180-520-2425	Mental Health Association SW OR (Shama House)	1,643	1,643	1,643
0	2,146	2,300	01-180-520-2427	Coos Bay Public Schools Maslow Project	0	0	0
0	224	500	01-180-520-2429	Bay Area First Step	0	0	0
0	0	0	01-180-520-2430	Southwestern Oregon Veterans Outreach (SOVO)	0	0	0
780	1,117	1,000	01-180-520-2431	Oregon Coast Community Action (CASA)	0	0	0
0	0	0	01-180-520-2433	Star of Hope Activity Center, Inc.	0	0	0
3,900	0	0	01-180-520-2434	South Coast Veterans Association Network (SCVAN)	0	0	0
<u>33,140</u>	<u>25,256</u>	<u>25,000</u>		Total Materials and Services	<u>22,879</u>	<u>22,879</u>	<u>22,879</u>
<u>33,140</u>	<u>25,256</u>	<u>25,000</u>		TOTAL COMMUNITY CONTRIBUTIONS	<u>22,879</u>	<u>22,879</u>	<u>22,879</u>

**City of Coos Bay 2016-2017 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 17 is proposed at 15% (\$22,879). Funds to be provided conditionally upon the organizations continued existence.

Grants requests received from	Requests
Bay Area First Step	0
Boys and Girls Club	10,000
Bob Belloni Ranch, Inc.	2,236
Coos County Area Transit Service District (CCAT)	4,000
Coos Bay Public Schools Maslow Project	0
Mental Health Association of SW OR	1,643
Neighbor to Neighbor Comm Dispute Resolution Ctr	0
Oregon Coast Community Action (CASA)	0
South Coast Veterans Association Network (SCVAN)	0
Southwestern Oregon Veterans Outreach (SOVO)	0
Star of Hope Activity Center, Inc.	0
T.H.E. House (Temporary Help in Emergency)	5,000
Women's Safety and Resource Center	0
Total	22,879

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 allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget.

Approximately FTE by allocation: .94 employee

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
39,546	38,084	44,756	01-190-510-1001	Salaries	44,756	44,756	44,756
0	865	2,239	01-190-510-1002	Overtime	2,239	2,239	2,239
4,894	4,872	7,477	01-190-510-1003	P.E.R.S.	7,477	7,477	7,477
2,890	2,779	3,596	01-190-510-1004	Social Security	3,596	3,596	3,596
8,209	9,816	12,765	01-190-510-1005	Employee Insurance	14,324	14,324	14,324
1,848	0	2,380	01-190-510-1006	Unemployment	2,380	2,380	2,380
838	813	1,422	01-190-510-1007	Workers' Compensation	1,630	1,630	1,630
12	13	16	01-190-510-1008	City Council Volunteer W/Compensation	16	16	16
<u>58,238</u>	<u>57,240</u>	<u>74,651</u>	Total Personnel Services		<u>76,418</u>	<u>76,418</u>	<u>76,418</u>
MATERIALS AND SERVICES							
15,347	9,523	15,000	01-190-520-2004	Permits, License, & Fees	15,000	15,000	15,000
0	0	20,000	01-190-520-2112	Storm/flood Damage Repairs	20,000	20,000	20,000
16,166	12,555	14,000	01-190-520-2116	Internet Costs	14,000	14,000	14,000
162,491	161,959	170,000	01-190-520-2120	Property/Liability/Auto Insurance	190,000	190,000	190,000
0	0	1,000	01-190-520-2121	Insurance Deductible	1,000	1,000	1,000
961	1,873	2,800	01-190-520-2122	Duplicating/Printing	2,800	2,800	2,800
2,156	2,231	2,250	01-190-520-2302	Postage/Machine Rental	2,250	2,250	2,250
0	843	3,500	01-190-520-2320	Library Building Maintenance	3,500	3,500	3,500
5,500	0	600	01-190-520-2412	Health & Safety (OSHA)	600	600	600
235	899	1,500	01-190-520-2500	Bad Debts Expense	1,500	1,500	1,500
<u>202,856</u>	<u>189,882</u>	<u>230,650</u>	Total Materials and Services		<u>250,650</u>	<u>250,650</u>	<u>250,650</u>
CAPITAL OUTLAY							
0	0	75,000	01-190-530-3005	Fire Proceeds Expenditure	0	0	0
<u>0</u>	<u>0</u>	<u>75,000</u>	Total CAPITAL OUTLAY		<u>0</u>	<u>0</u>	<u>0</u>
<u>261,094</u>	<u>247,122</u>	<u>380,301</u>	TOTAL NON-DEPARTMENTAL		<u>327,068</u>	<u>327,068</u>	<u>327,068</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 2016-2017 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
TRANSFERS							
0	1,744	316,000	01-195-550-5000	Gas Tax Fund	295,000	295,000	295,000
0	5,000	100,000	01-195-550-5005	Hotel/Motel Fund	0	0	0
88,843	0	67,429	01-195-550-5021	Rainy Day Fund	100,000	100,000	100,000
65,400	64,800	64,200	01-195-550-5026	Revenue Bond Fund CH Seismic Payment	63,600	63,600	63,600
0	0	0	01-195-550-5035	Major Capital Reserve Fund	0	0	0
<u>154,243</u>	<u>71,544</u>	<u>547,629</u>	Total Transfers Out		<u>458,600</u>	<u>458,600</u>	<u>458,600</u>
SPECIAL PAYMENTS							
58,155	0	0	01-195-555-1001	Jurisdictional Exchange Special Payments FYE 14	0	0	0
<u>58,155</u>	<u>0</u>	<u>0</u>	Total Special Payments		<u>0</u>	<u>0</u>	<u>0</u>
DEBT SERVICE							
350,180	223,963	311,362	01-195-560-6003	URA Du Jour Financing (Loan-Empire)	494,109	494,109	494,109
56,446	84,336	136,392	01-195-560-6003	URA Du Jour Financing (Loan-Downtown)	393,376	393,376	393,376
<u>406,626</u>	<u>308,299</u>	<u>447,754</u>			<u>887,485</u>	<u>887,485</u>	<u>887,485</u>
CONTINGENCY							
0	0	600,000	01-195-560-6001	Contingency	600,000	600,000	600,000
2,697,174	3,542,072	1,329,663	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	1,348,700	1,348,700	1,348,700
<u>3,316,198</u>	<u>3,921,915</u>	<u>2,925,046</u>	TOTAL OTHER FINANCING USES		<u>3,294,785</u>	<u>3,294,785</u>	<u>3,294,785</u>
<u>4,431,770</u>	<u>5,035,674</u>	<u>4,315,323</u>	TOTAL GENERAL GOVERNMENT		<u>4,678,907</u>	<u>4,678,907</u>	<u>4,678,907</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 45,000 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.

2016/2017 Departmental Goals

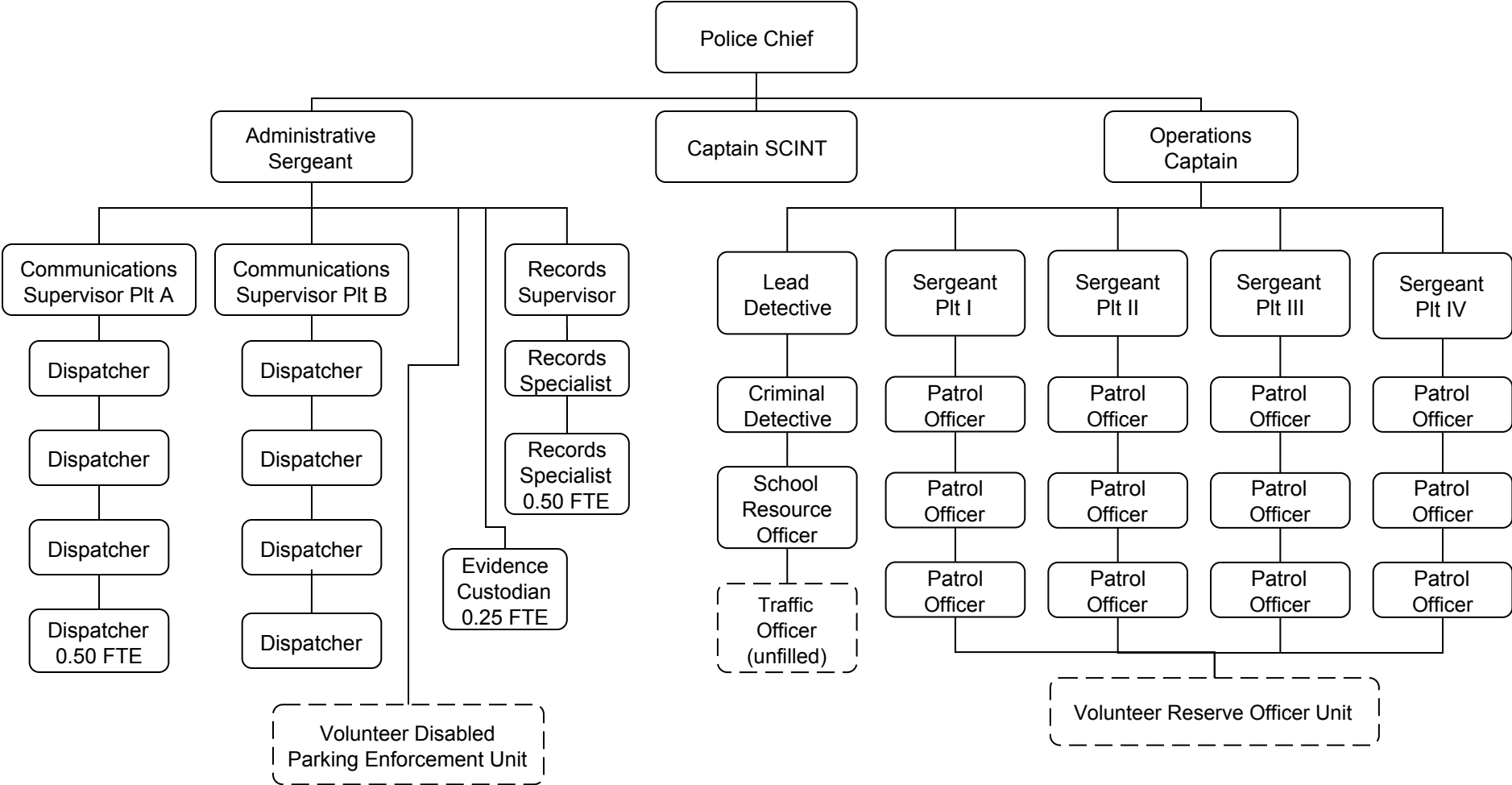
This budget was prepared in line with the following current goals of the City Council.

- Continue to seek grant funding for additional traffic and pedestrian safety related events.
- 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. 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 2016-2017 Budget
Expenditures General Fund 01
Police Administration Department 240**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
1,986,490	1,995,499	2,115,571	01-240-510-1001	Salaries	2,077,901	2,077,901	2,077,901
196,502	207,533	240,924	01-240-510-1002	Overtime	235,197	235,197	235,197
391,759	397,570	509,835	01-240-510-1003	P.E.R.S.	500,737	500,737	500,737
160,809	162,913	180,565	01-240-510-1004	Social Security	177,244	177,244	177,244
389,125	410,816	481,128	01-240-510-1005	Employee Insurance	522,448	522,448	522,448
0	0	32,350	01-240-510-1006	Unemployment	32,100	32,100	32,100
55,655	53,305	77,201	01-240-510-1007	Worker's Compensation	88,374	88,374	88,374
942	1,334	2,030	01-240-510-1008	Volunteer Worker's Compensation	2,368	2,368	2,368
<u>3,181,283</u>	<u>3,228,970</u>	<u>3,639,604</u>		Total Personnel Services	<u>3,636,369</u>	<u>3,636,369</u>	<u>3,636,369</u>
MATERIALS AND SERVICES							
2,882	2,332	3,500	01-240-520-2001	Meetings, Travel & Memberships	3,500	3,500	3,500
23,198	17,963	30,000	01-240-520-2005	Training	30,000	30,000	30,000
13,948	12,995	17,000	01-240-520-2102	Telephone	17,000	17,000	17,000
932	525	3,000	01-240-520-2106	Recruitment Expense	3,000	3,000	3,000
3,698	4,065	6,082	01-240-520-2107	Police Reserves - Assigned	6,000	6,000	6,000
3,284	4,139	10,000	01-240-520-2108	Contractual	28,000	28,000	28,000
1,080	840	1,500	01-240-520-2109	Health Screenings	1,500	1,500	1,500
2,832	3,341	3,750	01-240-520-2122	Duplicating	3,750	3,750	3,750
2,800	2,045	5,000	01-240-520-2123	Printing	5,000	5,000	5,000
1,097	1,795	2,100	01-240-520-2201	Uniform Allowance	2,100	2,100	2,100
9,385	12,154	15,000	01-240-520-2202	New Uniforms	13,000	13,000	13,000
4,674	5,216	6,000	01-240-520-2205	Office Supplies	6,000	6,000	6,000
4,190	4,075	5,000	01-240-520-2206	Postage	5,000	5,000	5,000
3,208	10,865	18,000	01-240-520-2209	Ammunition and Supplies	18,000	18,000	18,000
5,594	1,796	7,000	01-240-520-2212	Dog Care	7,000	7,000	7,000
5,213	10,389	10,000	01-240-520-2213	Safety Supplies	10,000	10,000	10,000
1,924	5,471	4,000	01-240-520-2217	Evidence Materials	4,000	4,000	4,000
69,544	56,711	80,850	01-240-520-2228	Petroleum Products	65,000	65,000	65,000
6,362	7,092	7,500	01-240-520-2303	Equipment Repairs	7,500	7,500	7,500
6,555	3,457	12,000	01-240-520-2304	Equipment Maintenances Contracts	24,000	24,000	24,000
26,870	24,830	36,000	01-240-520-2308	Automotive Parts	36,000	36,000	36,000
0	412	1,000	01-240-520-2406	Special Investigations	1,000	1,000	1,000
287	145	1,500	01-240-520-2407	Reimbursables	1,500	1,500	1,500
2,254	2,091	2,000	01-240-520-2409	Crime Prevention Materials	3,000	3,000	3,000
5,380	360	6,861	01-240-520-2440	DUII Impact Activities - Assigned	7,000	7,000	7,000
2,805	840	1,737	01-240-520-2441	Bulletproof Grant	2,000	2,000	2,000
6,924	230	15,000	01-240-520-2442	Canine - Assigned	15,000	15,000	15,000
0	0	5,500	01-240-520-2443	Range - Assigned	6,000	6,000	6,000
<u>216,921</u>	<u>196,175</u>	<u>316,880</u>		Total Materials and Services	<u>330,850</u>	<u>330,850</u>	<u>330,850</u>
<u>3,398,204</u>	<u>3,425,145</u>	<u>3,956,484</u>		TOTAL POLICE OPERATIONS	<u>3,967,219</u>	<u>3,967,219</u>	<u>3,967,219</u>

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Police Communications Department 242**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.	Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES						
427,300	453,956	468,180	01-242-510-1001	474,251	474,251	474,251
19,255	20,828	37,455	01-242-510-1002	37,941	37,941	37,941
75,937	80,427	101,830	01-242-510-1003	103,079	103,079	103,079
33,341	35,095	38,687	01-242-510-1004	39,188	39,188	39,188
105,394	112,789	134,134	01-242-510-1005	153,661	153,661	153,661
0	0	6,750	01-242-510-1006	6,750	6,750	6,750
1,097	1,100	1,591	01-242-510-1007	1,838	1,838	1,838
<u>662,323</u>	<u>704,195</u>	<u>788,627</u>	Total Personnel Services	<u>816,708</u>	<u>816,708</u>	<u>816,708</u>
MATERIALS AND SERVICES						
686	501	500	01-242-520-2001	500	500	500
4,046	3,326	4,500	01-242-520-2005	4,500	4,500	4,500
6,290	6,290	6,500	01-242-520-2104	6,500	6,500	6,500
3	0	0	01-242-520-2108	0	0	0
1,898	1,966	2,500	01-242-520-2303	2,500	2,500	2,500
370	840	1,000	01-242-520-2410	1,000	1,000	1,000
<u>13,292</u>	<u>12,923</u>	<u>15,000</u>	Total Materials and Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<u>675,616</u>	<u>717,117</u>	<u>803,627</u>	TOTAL POLICE COMMUNICATIONS	<u>831,708</u>	<u>831,708</u>	<u>831,708</u>

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Codes Enforcement Department 243**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.	Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES						
31,261	31,888	32,526	01-243-510-1001	21,642	21,642	21,642
6,162	6,285	7,517	01-243-510-1003	5,002	5,002	5,002
2,343	2,387	2,489	01-243-510-1004	1,656	1,656	1,656
8,360	8,854	9,914	01-243-510-1005	8,966	8,966	8,966
0	0	163	01-243-510-1006	100	100	100
413	399	554	01-243-510-1007	428	428	428
<u>48,539</u>	<u>49,812</u>	<u>53,163</u>	Total Personnel Services	<u>37,794</u>	<u>37,794</u>	<u>37,794</u>
MATERIALS AND SERVICES						
479	175	200	01-243-520-2001	500	500	500
509	683	900	01-243-520-2005	1,500	1,500	1,500
348	1,879	10,000	01-243-520-2108	9,700	9,700	9,700
0	0	4,000	01-243-520-2109	4,000	4,000	4,000
11	0	200	01-243-520-2201	800	800	800
<u>1,347</u>	<u>2,736</u>	<u>15,300</u>	Total Materials and Services	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
<u>49,886</u>	<u>52,549</u>	<u>68,463</u>	TOTAL CODES ENFORCEMENT	<u>54,294</u>	<u>54,294</u>	<u>54,294</u>
<u>4,123,705</u>	<u>4,194,811</u>	<u>4,828,574</u>	TOTAL POLICE DEPARTMENT	<u>4,853,221</u>	<u>4,853,221</u>	<u>4,853,221</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

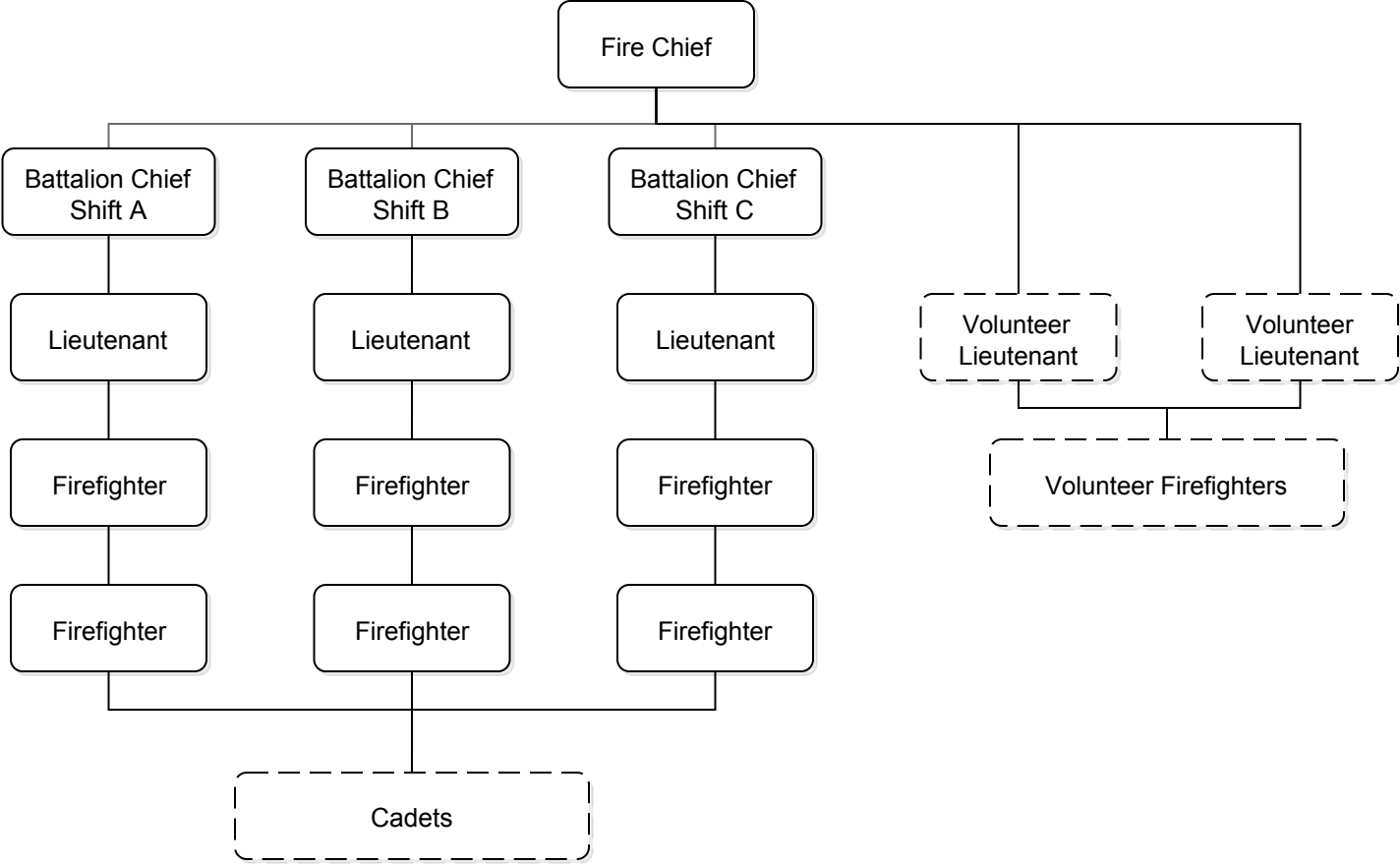
businesses; training in routine and emergency operations; and provision of community education aimed at improving emergency preparedness, fire and life safety to all ages, and demographics in the community. Other programs that benefit the community include a juvenile fire setter program, a regional chaplain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

2016/2017 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 2016-2017 Budget
Expenditures General Fund 01
Fire Department 261**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.	Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES						
1,336,802	1,262,109	1,326,088	01-261-510-1001	1,367,149	1,367,149	1,367,149
145,508	111,324	100,000	01-261-510-1002	100,000	100,000	100,000
272,539	249,780	314,691	01-261-510-1003	323,270	323,270	323,270
110,426	101,476	109,103	01-261-510-1004	112,245	112,245	112,245
247,639	292,308	310,336	01-261-510-1005	357,107	357,107	357,107
0	0	12,400	01-261-510-1006	12,400	12,400	12,400
33,092	30,407	47,100	01-261-510-1007	55,559	55,559	55,559
8,750	11,129	27,681	01-261-510-1008	31,817	31,817	31,817
195	143	600	01-261-510-1010	600	600	600
2,154,951	2,058,675	2,247,999	Total Personnel Services	2,360,147	2,360,147	2,360,147
MATERIALS AND SERVICES						
745	2,963	2,300	01-261-520-2001	3,000	3,000	3,000
6,256	15,141	15,000	01-261-520-2005	16,000	16,000	16,000
24,645	21,985	23,000	01-261-520-2101	23,000	23,000	23,000
5,331	5,478	6,500	01-261-520-2102	6,500	6,500	6,500
198	811	1,000	01-261-520-2106	1,000	1,000	1,000
1,843	1,886	2,200	01-261-520-2108	2,000	2,000	2,000
41,000	41,000	41,000	01-261-520-2109	41,000	41,000	41,000
1,548	1,774	1,500	01-261-520-2122	1,500	1,500	1,500
25	18	1,200	01-261-520-2123	1,000	1,000	1,000
8,381	8,785	9,500	01-261-520-2202	9,500	9,500	9,500
11,087	7,989	12,000	01-261-520-2203	10,000	10,000	10,000
2,335	2,547	3,000	01-261-520-2205	3,000	3,000	3,000
348	222	500	01-261-520-2206	500	500	500
2,952	3,780	3,900	01-261-520-2207	19,000	19,000	19,000
15,947	17,323	23,000	01-261-520-2213	23,000	23,000	23,000
1,499	3,891	6,000	01-261-520-2218	6,000	6,000	6,000
2,544	3,565	4,500	01-261-520-2221	4,500	4,500	4,500
73	708	3,000	01-261-520-2223	2,000	2,000	2,000
3,968	3,581	4,500	01-261-520-2225	4,500	4,500	4,500
4,067	5,140	4,500	01-261-520-2228	4,500	4,500	4,500
17,605	15,034	18,000	01-261-520-2230	15,000	15,000	15,000
14,135	21,092	22,000	01-261-520-2303	22,000	22,000	22,000
3,095	1,661	1,500	01-261-520-2306	1,800	1,800	1,800
20,725	28,282	23,000	01-261-520-2308	24,000	24,000	24,000

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Fire Department 261**

Fire Department 261 (Continued)

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.	Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
20,585	31,317	22,300	01-261-520-2309 Building & Plant Maintenance	22,000	22,000	22,000
0	119	1,000	01-261-520-2310 Memorial Bricks	1,000	1,000	1,000
237	6,478	10,000	01-261-520-2311 Fire Grant	10,000	10,000	10,000
1,821	2,325	6,500	01-261-520-2315 Fire Hydrant Maintenance	6,500	6,500	6,500
<u>212,995</u>	<u>254,897</u>	<u>272,400</u>	Total Materials and Services	<u>283,800</u>	<u>283,800</u>	<u>283,800</u>
<u>2,367,946</u>	<u>2,313,572</u>	<u>2,520,399</u>	TOTAL FIRE DEPARTMENT	<u>2,643,947</u>	<u>2,643,947</u>	<u>2,643,947</u>
<u>6,491,651</u>	<u>6,508,383</u>	<u>7,348,973</u>	TOTAL PUBLIC SAFETY	<u>7,497,168</u>	<u>7,497,168</u>	<u>7,497,168</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.

2016/2017 Departmental Goals

- Make as needed revisions to the Comprehensive Plan and the Municipal Code.

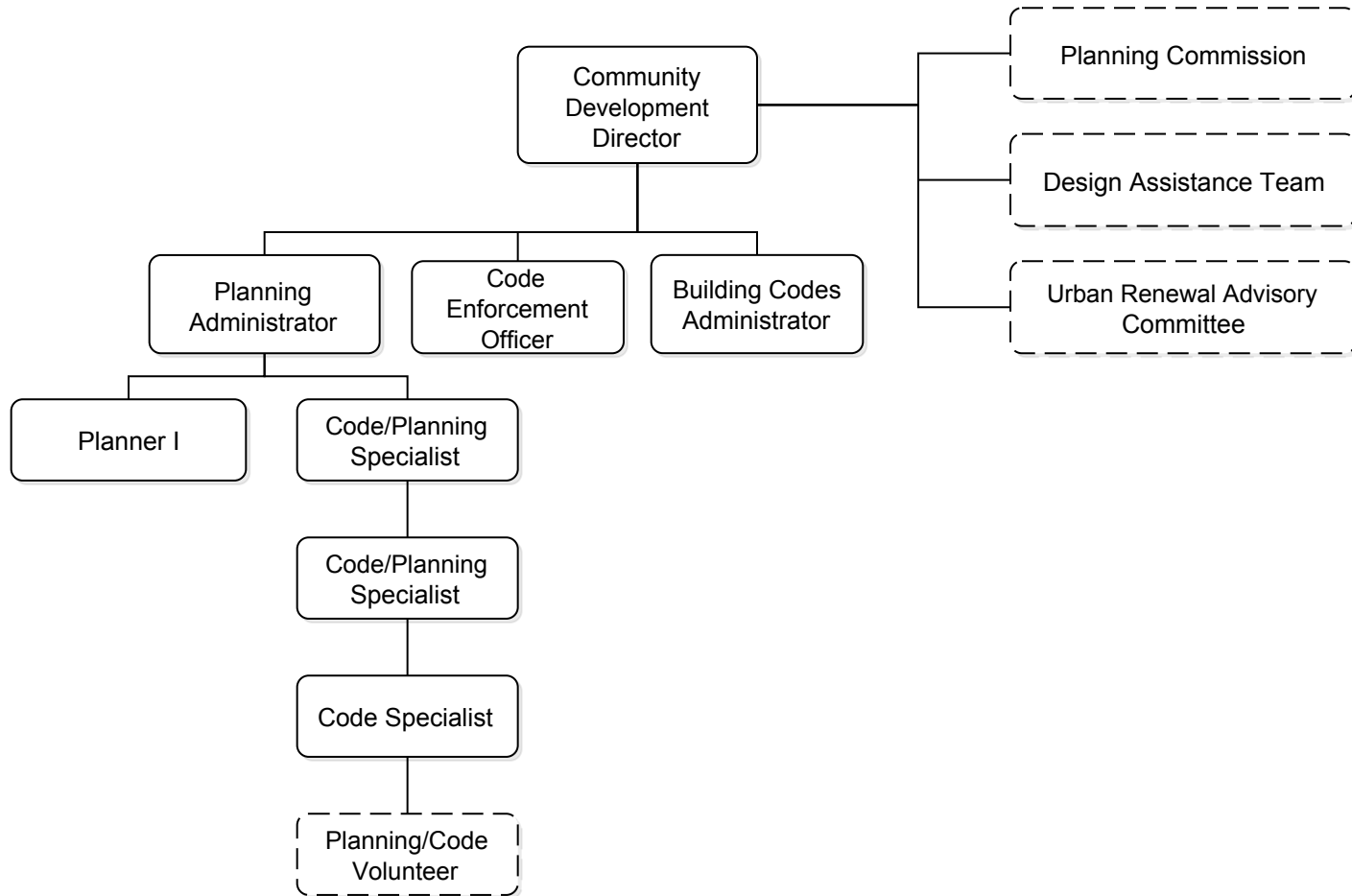
- Update and further develop the Front Street Plan.
- Evaluate processes and provide predictability in the permitting process.
- Implement updated land development ordinance.

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 in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 3.43 Employees

Community Development Department Organizational Chart



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Community Development Planning Department 301**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
120,230	111,798	196,270	01-301-510-1001	Salaries	196,985	196,985	196,985
15	0	996	01-301-510-1002	Overtime	996	996	996
19,659	22,732	34,232	01-301-510-1003	P.E.R.S.	34,375	34,375	34,375
10,227	10,914	15,093	01-301-510-1004	Social Security	15,148	15,148	15,148
34,485	37,775	55,073	01-301-510-1005	Employee Insurance	51,282	51,282	51,282
0	0	13,276	01-301-510-1006	Unemployment	13,264	13,264	13,264
917	1,077	1,732	01-301-510-1007	Workers' Compensation	1,968	1,968	1,968
<u>185,533</u>	<u>184,296</u>	<u>316,672</u>		Total Personnel Services	<u>314,018</u>	<u>314,018</u>	<u>314,018</u>
MATERIALS AND SERVICES							
2,548	594	1,200	01-301-520-2001	Meetings, Travel & Memberships	1,200	1,200	1,200
78	0	0	01-301-520-2003	Publications	0	0	0
1,499	916	1,500	01-301-520-2005	Training	2,000	2,000	2,000
0	0	250	01-301-520-2102	Telephone	0	0	0
935	1,170	4,500	01-301-520-2105	Advertising	3,500	3,500	3,500
45,439	33,538	75,000	01-301-520-2108	Contractual	57,000	57,000	57,000
1,042	761	1,500	01-301-520-2122	Duplicating	1,500	1,500	1,500
0	0	200	01-301-520-2123	Printing	500	500	500
1,114	1,174	1,200	01-301-520-2205	Office Supplies	1,500	1,500	1,500
3,164	2,501	2,500	01-301-520-2206	Postage	2,750	2,750	2,750
138	262	800	01-301-520-2216	Small Equipment	800	800	800
328	0	500	01-301-520-2224	Data Processing Supplies	500	500	500
0	0	50	01-301-520-2228	Petroleum Products	50	50	50
0	0	100	01-301-520-2303	Equipment Repairs	100	100	100
737	0	100	01-301-520-2308	Automotive Parts	100	100	100
0	194	1,000	01-301-520-2417	Planning Commission	1,000	1,000	1,000
<u>57,022</u>	<u>41,111</u>	<u>90,400</u>		Total Materials and Services	<u>72,500</u>	<u>72,500</u>	<u>72,500</u>
<u>242,555</u>	<u>225,407</u>	<u>407,072</u>		TOTAL COMMUNITY DEVELOPMENT	<u>386,518</u>	<u>386,518</u>	<u>386,518</u>

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
DLCD/Coastal Implementation Grant Department 302**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
14,400	34,300	34,400		PERSONNEL SERVICES			
14,400	34,300	34,400	01-302-510-1011	Salary Transfers	0	0	0
				Total Personnel Services	0	0	0
14,400	34,300	34,400		TOTAL DCLD/COASTAL IMPL. GRANT	0	0	0

PUBLIC WORKS DEPARTMENT – ENGINEERING

Program Description

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

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

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

2016/2017 Departmental Goals

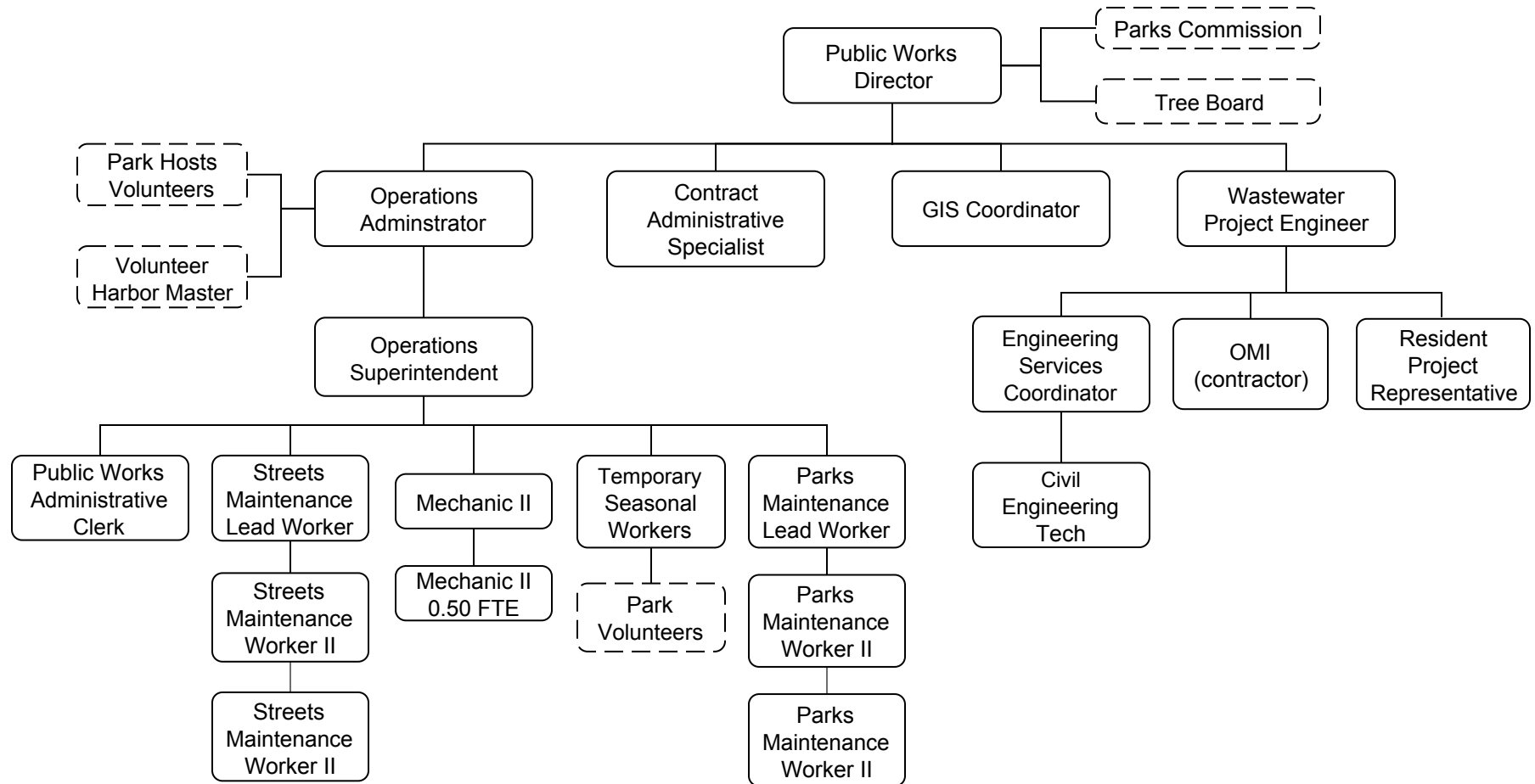
- Address emergency sanitary sewer and storm water infrastructure repairs as they occur.
- Implement electroscan project
- Provide timely assistance to citizens for problem resolution.

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 in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: .75 employee

Public Works Department Organizational Chart



**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Public Works Engineering Department 305**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
69,511	56,802	52,274	01-305-510-1001	Salaries	52,459	52,459	52,459
3	0	544	01-305-510-1002	Overtime	546	546	546
8,717	7,129	8,023	01-305-510-1003	P.E.R.S.	8,051	8,051	8,051
5,146	4,212	4,040	01-305-510-1004	Social Security	4,055	4,055	4,055
11,217	12,011	13,390	01-305-510-1005	Employee Insurance	15,091	15,091	15,091
0	0	1,901	01-305-510-1006	Unemployment	1,901	1,901	1,901
1,465	549	553	01-305-510-1007	Workers' Compensation	647	647	647
3	3	5	01-305-510-1008	Volunteer Worker's Compensation	6	6	6
<u>96,063</u>	<u>80,707</u>	<u>80,730</u>		Total Personnel Services	<u>82,756</u>	<u>82,756</u>	<u>82,756</u>
MATERIALS AND SERVICES							
184	803	2,500	01-305-520-2001	Meetings, Travel & Memberships	2,500	2,500	2,500
128	0	150	01-305-520-2003	Publications	500	500	500
0	150	200	01-305-520-2004	Permits, Licenses & Fees	200	200	200
217	0	2,000	01-305-520-2005	Training	2,000	2,000	2,000
801	588	900	01-305-520-2102	Telephone	700	700	700
1,080	296	750	01-305-520-2105	Advertising	550	550	550
8,336	2,542	4,000	01-305-520-2108	Contractual	4,000	4,000	4,000
2,452	1,199	1,188	01-305-520-2122	Duplicating	1,400	1,400	1,400
85	45	250	01-305-520-2123	Printing	250	250	250
0	436	600	01-305-520-2201	Uniform Allowance	800	800	800
1,380	1,294	1,800	01-305-520-2205	Office Supplies	2,400	2,400	2,400
317	312	600	01-305-520-2206	Postage	600	600	600
552	613	400	01-305-520-2216	Small Equipment	400	400	400
382	865	500	01-305-520-2224	Data Processing Supplies	500	500	500
830	294	500	01-305-520-2228	Petroleum Products	500	500	500
0	192	300	01-305-520-2231	Small Equipment	300	300	300
0	0	500	01-305-520-2303	Equipment Repairs	500	500	500
<u>2,098</u>	<u>1,509</u>	<u>2,000</u>	01-305-520-2308	Automotive Parts	2,000	2,000	2,000
<u>18,842</u>	<u>11,137</u>	<u>19,138</u>		Total Materials and Services	<u>20,100</u>	<u>20,100</u>	<u>20,100</u>
<u>114,904</u>	<u>91,844</u>	<u>99,868</u>		TOTAL PW ADMIN/ENGINEERING	<u>102,856</u>	<u>102,856</u>	<u>102,856</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. The Pool Operations – Mingus Pool line item includes funds for heating the pool and for mechanical maintenance.

2016/2017 Departmental Goals

- Start and complete repairs to Mingus Pool
- Complete Boardwalk Master Plan

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 PW Admin Clerk, 2% of (2) 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 in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 2.47 employees

**City of Coos Bay 2016-2017 Budget
Expenditures General Fund 01
Public Works Parks Department 306**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
99,367	101,943	129,790	01-306-510-1001	Salaries	129,453	129,453	129,453
3,691	3,053	6,156	01-306-510-1002	Overtime	6,087	6,087	6,087
15,439	15,391	23,267	01-306-510-1003	P.E.R.S.	23,192	23,192	23,192
7,611	7,740	10,402	01-306-510-1004	Social Security	10,367	10,367	10,367
23,956	24,501	31,635	01-306-510-1005	Employee Insurance	40,451	40,451	40,451
0	0	617	01-306-510-1006	Unemployment	619	619	619
5,074	5,420	10,300	01-306-510-1007	Workers' Compensation	12,028	12,028	12,028
786	825	1,884	01-306-510-1008	Volunteer Worker's Compensation	2,209	2,209	2,209
<u>155,924</u>	<u>158,871</u>	<u>214,051</u>		Total Personnel Services	<u>224,406</u>	<u>224,406</u>	<u>224,406</u>
MATERIALS AND SERVICES							
59	0	1,100	01-306-520-2001	Meetings, Travel & Memberships	1,100	1,100	1,100
1,983	3,295	1,500	01-306-520-2004	Permits, Licenses & Fees	1,500	1,500	1,500
115	683	1,350	01-306-520-2005	Training	1,350	1,350	1,350
15,722	13,596	16,000	01-306-520-2101	Utilities	16,000	16,000	16,000
675	605	500	01-306-520-2102	Telephone	500	500	500
10,066	7,151	7,500	01-306-520-2108	Contractual	7,500	7,500	7,500
40,885	37,146	50,000	01-306-520-2112	Litter Patrol and Beautification	50,000	50,000	50,000
404	350	900	01-306-520-2201	Uniform Allowance	1,900	1,900	1,900
2,199	2,134	2,000	01-306-520-2213	Safety Supplies	2,000	2,000	2,000
7,809	9,489	6,000	01-306-520-2225	Janitorial Supplies	10,000	10,000	10,000
13,308	10,295	18,000	01-306-520-2228	Petroleum Products	13,000	13,000	13,000
1,791	3,138	3,000	01-306-520-2231	Small Equipment	3,000	3,000	3,000
4,029	3,950	3,000	01-306-520-2303	Equipment Repair	4,000	4,000	4,000
29,142	5,287	20,000	01-306-520-2307	Concrete, Asphalt & Gravel	20,000	20,000	20,000
2,302	4,935	3,000	01-306-520-2308	Automotive Parts	3,000	3,000	3,000
48,225	51,974	60,000	01-306-520-2309	Building & Grounds Maintenance	60,000	60,000	60,000
14,235	39,137	20,000	01-306-520-2313	Boat Ramps Maintenance	20,000	20,000	20,000
64,182	56,303	70,000	01-306-520-2414	Pool Operation - Mingus Pool	70,000	70,000	70,000
<u>257,130</u>	<u>249,468</u>	<u>283,850</u>		Total Materials and Services	<u>284,850</u>	<u>284,850</u>	<u>284,850</u>
<u>413,054</u>	<u>408,339</u>	<u>497,901</u>		TOTAL PW PARKS DEPARTMENT	<u>509,256</u>	<u>509,256</u>	<u>509,256</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 the private wastewater maintenance service provider staff by blocking and flagging streets for sewer repairs. As a public service and as staffing has allowed, City equipment is used to dig out adjacent sidewalks prior to being replaced by property owners.

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

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

This year's budget does not include a recommendation to transfer-in General Fund dollars due to budget constraints. Funds from Pacific Corp franchise fee increase are transferred to Fund 16.

2016/2017 Departmental Goals

- Maintain the street infrastructure as funding allows.
- Implement city wide street repair & slurry seal program within funding limits.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 2% City Manager; 7% Deputy Finance Director; 7% Finance Director/Finance Asst./ Intermediate Accountants/ 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., PW Admin Clerk, and Worker II and (2) 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 in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 4.79 employees

**City of Coos Bay 2016-2017 Budget
State Gas Tax Resources Fund 2**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
<u>273,572</u>	<u>264,455</u>	<u>120,883</u>	02-000-300-0100	CARRYOVER BALANCE	<u>159,531</u>	<u>159,531</u>	<u>159,531</u>
				REVENUE FROM OTHER AGENCIES			
<u>911,698</u>	<u>929,086</u>	<u>900,000</u>	02-000-340-0800	State Gas Tax	<u>925,000</u>	<u>925,000</u>	<u>925,000</u>
<u>911,698</u>	<u>929,086</u>	<u>900,000</u>		Total Revenue from Other Agencies	<u>925,000</u>	<u>925,000</u>	<u>925,000</u>
				USE OF MONEY AND PROPERTY			
<u>1,172</u>	<u>974</u>	<u>900</u>	02-000-350-0100	Interest	<u>500</u>	<u>500</u>	<u>500</u>
<u>1,172</u>	<u>974</u>	<u>900</u>		Total Use of Money & Property	<u>500</u>	<u>500</u>	<u>500</u>
				OTHER INCOME			
<u>36,816</u>	<u>25,613</u>	<u>10,000</u>	02-000-380-0100	Miscellaneous Revenue	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>1,040</u>	<u>1,352</u>	<u>0</u>	02-000-380-0600	Equipment & Scrap Sales	<u>0</u>	<u>0</u>	<u>0</u>
<u>37,856</u>	<u>26,965</u>	<u>10,000</u>		Total Other Income	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
				TRANSFERS IN			
<u>0</u>	<u>1,744</u>	<u>316,000</u>	02-000-390-0800	General Fund	<u>295,000</u>	<u>295,000</u>	<u>295,000</u>
<u>0</u>	<u>1,744</u>	<u>316,000</u>		Total Transfers	<u>295,000</u>	<u>295,000</u>	<u>295,000</u>
<u>1,224,298</u>	<u>1,223,224</u>	<u>1,347,783</u>		TOTAL GAS TAX FUND REVENUE	<u>1,390,031</u>	<u>1,390,031</u>	<u>1,390,031</u>

**City of Coos Bay 2016-2017 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
242,459	237,260	260,470	02-320-510-1001	Salaries	264,543	264,543	264,543
2,989	1,101	8,611	02-320-510-1002	Overtime	8,638	8,638	8,638
33,631	31,689	45,381	02-320-510-1003	P.E.R.S.	46,578	46,578	46,578
18,402	17,648	20,607	02-320-510-1004	Social Security	20,897	20,897	20,897
53,114	59,102	75,085	02-320-510-1005	Employee Insurance	87,699	87,699	87,699
4,926	0	10,569	02-320-510-1006	Unemployment	10,784	10,784	10,784
10,184	9,112	14,454	02-320-510-1007	Workers' Compensation	16,805	16,805	16,805
365,705	355,911	435,177		Total Personnel Services	455,944	455,944	455,944
MATERIALS AND SERVICES							
1,993	971	1,500	02-320-520-2001	Meetings, Travel & Memberships	1,500	1,500	1,500
606	394	1,000	02-320-520-2004	Permits, Licenses, Fees	1,000	1,000	1,000
1,705	973	2,000	02-320-520-2005	Training	2,000	2,000	2,000
15,088	11,943	10,000	02-320-520-2101	Utilities	10,000	10,000	10,000
1,877	1,929	1,800	02-320-520-2102	Telephone	1,950	1,950	1,950
33,559	57,797	25,859	02-320-520-2108	Contractual	30,000	30,000	30,000
23,240	16,456	18,787	02-320-520-2120	Insurance	18,787	18,787	18,787
49,524	61,743	50,000	02-320-520-2124	Traffic Signals	50,000	50,000	50,000
213,721	229,665	220,000	02-320-520-2125	Street Lights	220,000	220,000	220,000
14,818	15,061	18,000	02-320-520-2126	Street Lights-State Shared	18,000	18,000	18,000
1,510	1,744	3,100	02-320-520-2201	Uniform Allowance	4,100	4,100	4,100
1,070	876	800	02-320-520-2205	Office Supplies	1,000	1,000	1,000
5,568	3,417	5,000	02-320-520-2213	Safety Supplies	5,000	5,000	5,000
27,636	22,364	40,000	02-320-520-2222	Traffic Safety Supplies	40,000	40,000	40,000
738	797	1,200	02-320-520-2225	Janitorial Supplies	1,200	1,200	1,200
20,197	16,706	30,000	02-320-520-2228	Petroleum Products	20,000	20,000	20,000
14,137	20,129	20,000	02-320-520-2231	Small Equipment	20,000	20,000	20,000
3,467	7,902	3,000	02-320-520-2303	Equipment Repairs	5,000	5,000	5,000
103,287	73,589	61,999	02-320-520-2307	Concrete, Asphalt & Gravel	92,000	92,000	92,000
14,295	14,420	6,000	02-320-520-2308	Automotive Parts	15,000	15,000	15,000
11,675	6,619	10,000	02-320-520-2309	Building & Plant Maintenance	10,000	10,000	10,000
12,841	16,735	20,000	02-320-520-2310	Streetscape Maintenance	20,000	20,000	20,000
21,585	27,974	20,000	02-320-520-2316	Heavy Equipment Parts	20,000	20,000	20,000
0	2,259	0	02-320-520-2500	Bad Debt Expense	5,000	5,000	5,000
594,138	612,459	570,045		Total Materials and Services	611,537	611,537	611,537
TRANSFERS OUT							
0	0	316,000	02-320-550-5005	Transfer to Street Improvement Fund	276,283	276,283	276,283
0	0	1,000	02-320-550-5020	Transfer to Technology Reserve Fund	5,000	5,000	5,000
0	0	317,000		Total Transfers	281,283	281,283	281,283
0	0	25,561	02-320-560-6001	CONTINGENCY	41,267	41,267	41,267
264,455	254,853	0	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,224,298	1,223,224	1,347,783		TOTAL GAS TAX EXPENDITURES	1,390,031	1,390,031	1,390,031

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 a contracted private operation and maintenance service provider. The contractor provides services to collect, treat, and discharge the City's wastewater as permitted through DEQ and EPA. The contractor cleans and repairs lines, catch basins (minor repairs within their contractual limit), inspects lines manually and using video equipment, performs limited dike maintenance, and flood control emergency work.

The City has responsibility for major repairs and replacement of the system due to age, condition, changing technology, DEQ 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, sewer line projects, and to purchase rolling stock.

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

2016/2017 Departmental Goals

- Continue on-going preventative maintenance program
- Meet DEQ permit requirements.
- Educate customers regarding upcoming major repairs and upgrades to the system.
- Construction will continue on Plant 2.

Budgeted Departmental Personnel Expenses

Personnel related expenses for administration 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: City Manager, Executive Assistant, Deputy Finance Director, Finance Director, Finance Asst., Intermediate Accountants, Accountant Tech, City Attorney, Public Works Director; Wastewater Project Engineer, Resident Project Engineer, Code Enforcement, 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, PW Admin Clerk, 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 in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 11.9 employees

**City of Coos Bay 2016-2017 Budget
Wastewater Resources Fund 3**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
<u>2,187,328</u>	<u>1,907,809</u>	<u>1,257,809</u>	03-000-300-0100	CARRYOVER BALANCE	<u>1,373,187</u>	<u>1,373,187</u>	<u>1,373,187</u>
				REVENUE FROM OTHER AGENCIES (000)			
362,593	861,030	302,599	03-000-340-2000	Charleston Sanitary District	336,000	336,000	336,000
85,407	48,750	90,511	03-000-340-2100	Bunker Hill Sanitary District	48,000	48,000	48,000
<u>448,000</u>	<u>909,780</u>	<u>393,110</u>		Total Revenue from other Agencies	<u>384,000</u>	<u>384,000</u>	<u>384,000</u>
				USE OF MONEY AND PROPERTY			
10,441	9,643	9,000	03-000-350-0100	Interest	9,000	9,000	9,000
<u>10,441</u>	<u>9,643</u>	<u>9,000</u>		Total Use of Money & Property	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
				CHARGES FOR CURRENT SERVICES			
5,755	6,700	3,000	03-000-360-1200	Sewer Permits/Connection Fees	4,000	4,000	4,000
4,928,852	5,324,517	5,288,789	03-000-360-1400	Sewer Use Fees	5,300,000	5,300,000	5,300,000
2,162	3,400	2,200	03-000-360-1600	R.V. Dump Fees	2,200	2,200	2,200
59,503	67,139	55,000	03-000-360-1700	Alum Sludge Disposal Payments	55,000	55,000	55,000
<u>4,996,273</u>	<u>5,401,757</u>	<u>5,348,989</u>		Total Charges for Current Services	<u>5,361,200</u>	<u>5,361,200</u>	<u>5,361,200</u>
				OTHER INCOME			
55,157	54,836	0	03-000-380-0100	Miscellaneous Revenue	0	0	0
14,750	0	0	03-000-380-0600	Equipment & Scrap Sales	0	0	0
<u>69,907</u>	<u>54,836</u>	<u>0</u>		Total Other Income	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,711,948</u>	<u>8,283,824</u>	<u>7,008,908</u>		TOTAL WASTEWATER REVENUE	<u>7,127,387</u>	<u>7,127,387</u>	<u>7,127,387</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
84,521	86,169	81,147	03-350-510-1001	Salaries	86,594	86,594	86,594
18	5	635	03-350-510-1002	Overtime	695	695	695
15,944	14,569	16,442	03-350-510-1003	P.E.R.S.	17,847	17,847	17,847
5,899	6,218	6,374	03-350-510-1004	Social Security	6,733	6,733	6,733
17,569	19,370	19,278	03-350-510-1005	Employee Insurance	23,364	23,364	23,364
699	0	1,995	03-350-510-1006	Unemployment	2,008	2,008	2,008
195	199	270	03-350-510-1007	Workers' Compensation	326	326	326
<u>124,846</u>	<u>126,530</u>	<u>126,141</u>		Total Personnel Services	<u>137,566</u>	<u>137,566</u>	<u>137,566</u>
MATERIALS AND SERVICES							
0	121	1,000	03-350-520-2105	Advertising	1,000	1,000	1,000
8,200	4,464	4,000	03-350-520-2108	Contractual	4,000	4,000	4,000
67,888	69,165	68,000	03-350-520-2127	Collection, Merchant, Bad Debt Expense	75,000	75,000	75,000
0	411	0	03-350-520-2500	Bad Debt Expense	0	0	0
0	0	378,808	03-350-520-2600	W/W Environmental Insurance Reserve	398,808	398,808	398,808
<u>76,088</u>	<u>74,161</u>	<u>451,808</u>		Total Materials and Services	<u>478,808</u>	<u>478,808</u>	<u>478,808</u>
TRANSFERS							
1,608,634	1,358,418	1,650,433	03-350-550-5005	Transfer to WW Improvement Fund	1,553,823	1,553,823	1,553,823
973,382	404,275	931,267	03-350-550-5009	Transfer to Revenue Bond Fund	900,000	900,000	900,000
6,500	6,500	6,500	03-350-550-5020	Transfer to Technology Reserve Fund	25,000	25,000	25,000
<u>2,588,516</u>	<u>1,769,193</u>	<u>2,588,200</u>		Total Transfers	<u>2,478,823</u>	<u>2,478,823</u>	<u>2,478,823</u>
CONTINGENCY							
0	0	18,454	03-350-560-6001		32,371	32,371	32,371
<u>2,789,450</u>	<u>1,969,884</u>	<u>3,184,603</u>		TOTAL WW ADMINISTRATION	<u>3,127,568</u>	<u>3,127,568</u>	<u>3,127,568</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
107,332	126,076	139,614	03-351-510-1001	Salaries	149,087	149,087	149,087
38	35	1,118	03-351-510-1002	Overtime	1,342	1,342	1,342
16,094	17,804	25,083	03-351-510-1003	P.E.R.S.	27,755	27,755	27,755
7,825	9,290	10,847	03-351-510-1004	Social Security	11,545	11,545	11,545
20,361	26,323	31,598	03-351-510-1005	Employee Insurance	39,880	39,880	39,880
1,819	0	6,986	03-351-510-1006	Unemployment	7,417	7,417	7,417
743	890	1,479	03-351-510-1007	Workers' Compensation	1,698	1,698	1,698
<u>154,213</u>	<u>180,418</u>	<u>216,725</u>		Total Personnel Services	<u>238,724</u>	<u>238,724</u>	<u>238,724</u>
MATERIALS AND SERVICES							
800	820	1,000	03-351-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
9,891	11,018	30,000	03-351-520-2004	Permits, Licenses & Fees	30,000	30,000	30,000
10,870	8,247	50,000	03-351-520-2108	Contractual	50,000	50,000	50,000
20,860	20,586	21,000	03-351-520-2120	Insurance	26,000	26,000	26,000
879,418	899,055	956,640	03-351-520-2131	OMI Contract	956,640	956,640	956,640
3,647	3,283	4,700	03-351-520-2308	Automotive Parts	4,700	4,700	4,700
5,842	10,155	12,000	03-351-520-2316	Heavy Equipment	12,000	12,000	12,000
0	0	8,000	03-351-520-2317	Equipment Parts & Maintenance	8,000	8,000	8,000
<u>931,328</u>	<u>953,165</u>	<u>1,083,340</u>		Total Materials and Services	<u>1,088,340</u>	<u>1,088,340</u>	<u>1,088,340</u>
<u>1,085,541</u>	<u>1,133,582</u>	<u>1,300,065</u>		TOTAL PLANT 1 EXPENDITURES	<u>1,327,064</u>	<u>1,327,064</u>	<u>1,327,064</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
125,571	145,839	240,634	03-352-510-1001	Salaries	270,499	270,499	270,499
39	35	1,259	03-352-510-1002	Overtime	1,484	1,484	1,484
19,343	20,357	46,964	03-352-510-1003	P.E.R.S.	54,280	54,280	54,280
9,156	10,755	18,607	03-352-510-1004	Social Security	20,848	20,848	20,848
22,874	29,595	51,949	03-352-510-1005	Employee Insurance	67,406	67,406	67,406
1,819	0	8,905	03-352-510-1006	Unemployment	9,386	9,386	9,386
1,143	1,273	3,387	03-352-510-1007	Workers' Compensation	4,309	4,309	4,309
<u>179,944</u>	<u>207,853</u>	<u>371,705</u>		Total Personnel Services	<u>428,212</u>	<u>428,212</u>	<u>428,212</u>
MATERIALS AND SERVICES							
1,487	1,354	2,000	03-352-520-2001	Meetings, Travel & Memberships	2,000	2,000	2,000
9,287	10,402	35,000	03-352-520-2004	Permits, Licenses & Fees	65,000	65,000	65,000
11,198	10,126	40,000	03-352-520-2108	Contractual	40,000	40,000	40,000
14,697	12,920	13,100	03-352-520-2120	Insurance	17,000	17,000	17,000
459,696	469,961	500,061	03-352-520-2131	OMI Contract	500,061	500,061	500,061
3,206	3,853	4,700	03-352-520-2308	Automotive Parts	4,700	4,700	4,700
1,799	2,935	5,000	03-352-520-2316	Heavy Equipment	5,000	5,000	5,000
0	0	5,000	03-352-520-2317	Equipment Parts & Maintenance	5,000	5,000	5,000
<u>501,370</u>	<u>511,551</u>	<u>604,861</u>		Total Materials and Services	<u>638,761</u>	<u>638,761</u>	<u>638,761</u>
<u>681,314</u>	<u>719,404</u>	<u>976,566</u>		TOTAL PLANT 2 EXPENDITURES	<u>1,066,973</u>	<u>1,066,973</u>	<u>1,066,973</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
154,818	158,396	190,291	03-353-510-1001	Salaries	199,384	199,384	199,384
40	132	2,098	03-353-510-1002	Overtime	2,312	2,312	2,312
22,773	21,900	32,963	03-353-510-1003	P.E.R.S.	35,532	35,532	35,532
11,371	11,703	14,799	03-353-510-1004	Social Security	15,465	15,465	15,465
28,260	33,090	44,889	03-353-510-1005	Employee Insurance	54,687	54,687	54,687
2,491	0	14,493	03-353-510-1006	Unemployment	14,922	14,922	14,922
1,492	1,352	2,562	03-353-510-1007	Workers' Compensation	2,956	2,956	2,956
<u>221,245</u>	<u>226,572</u>	<u>302,096</u>		Total Personnel Services	<u>325,258</u>	<u>325,258</u>	<u>325,258</u>
MATERIALS AND SERVICES							
541	884	1,000	03-353-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
453	392	2,000	03-353-520-2004	Permits, Licenses & Fees	2,000	2,000	2,000
28,566	21,407	25,000	03-353-520-2108	Contractual	25,000	25,000	25,000
5,600	2,141	50,000	03-353-520-2110	Emergency Repairs	50,000	50,000	50,000
17,475	15,454	16,000	03-353-520-2120	Insurance	20,000	20,000	20,000
499,670	510,827	543,545	03-353-520-2131	OMI Contract	543,545	543,545	543,545
1,349	1,335	3,000	03-353-520-2228	Petroleum Products	3,000	3,000	3,000
31,166	26,882	20,000	03-353-520-2308	Automotive Parts	25,000	25,000	25,000
10,718	19,458	25,000	03-353-520-2316	Heavy Equipment parts	25,000	25,000	25,000
16	255	10,000	03-353-520-2317	Equipment Parts & Maintenance	10,000	10,000	10,000
<u>595,553</u>	<u>599,033</u>	<u>695,545</u>		Total Materials and Services	<u>704,545</u>	<u>704,545</u>	<u>704,545</u>
<u>816,798</u>	<u>825,605</u>	<u>997,641</u>		TOTAL COLLECTIONS EXPENDITURES	<u>1,029,803</u>	<u>1,029,803</u>	<u>1,029,803</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
135,636	155,798	173,079	03-355-510-1001	Salaries	182,087	182,087	182,087
662	274	2,823	03-355-510-1002	Overtime	3,032	3,032	3,032
17,769	21,946	30,926	03-355-510-1003	P.E.R.S.	33,269	33,269	33,269
10,045	11,515	13,539	03-355-510-1004	Social Security	14,194	14,194	14,194
27,654	35,658	41,963	03-355-510-1005	Employee Insurance	51,441	51,441	51,441
1,819	0	7,136	03-355-510-1006	Unemployment	7,171	7,171	7,171
2,861	2,813	4,630	03-355-510-1007	Workers' Compensation	5,349	5,349	5,349
<u>196,446</u>	<u>228,004</u>	<u>274,096</u>		Total Personnel Services	<u>296,543</u>	<u>296,543</u>	<u>296,543</u>
MATERIALS AND SERVICES							
187	1,085	2,000	03-355-520-2001	Meetings, Travel & Memberships	2,000	2,000	2,000
453	392	3,000	03-355-520-2004	Permits, Licenses & Fees	3,000	3,000	3,000
2,039	21,446	25,000	03-355-520-2108	Contractual	25,000	25,000	25,000
51,096	1,974	50,000	03-355-520-2110	Emergency Repairs	50,000	50,000	50,000
10,214	8,170	8,500	03-355-520-2120	Insurance	12,000	12,000	12,000
159,894	163,465	173,937	03-355-520-2131	OMI Contract	173,937	173,937	173,937
3,643	3,468	5,500	03-355-520-2228	Petroleum Products	5,500	5,500	5,500
239	129	2,000	03-355-520-2308	Automotive Parts	2,000	2,000	2,000
6,416	5,894	4,000	03-355-520-2316	Heavy Equipment parts	4,000	4,000	4,000
410	0	2,000	03-355-520-2317	Equipment Parts & Maintenance	2,000	2,000	2,000
<u>234,590</u>	<u>206,023</u>	<u>275,937</u>		Total Materials & Services	<u>279,437</u>	<u>279,437</u>	<u>279,437</u>
<u>431,036</u>	<u>434,027</u>	<u>550,033</u>		TOTAL COLL./STORMWATER EXPEND.	<u>575,980</u>	<u>575,980</u>	<u>575,980</u>
<u>1,907,809</u>	<u>3,201,322</u>	<u>0</u>	03-355-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,711,949</u>	<u>8,283,824</u>	<u>7,008,908</u>		TOTAL WASTEWATER EXPENSE	<u>7,127,387</u>	<u>7,127,387</u>	<u>7,127,387</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 it 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. Watering 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 through this fund from the City of Coos Bay, City of North Bend, and the Coquille Indian Tribe.

The Hotel/Motel Fund includes funds 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 Accountants, 10% Operations Supt., 30% of (2) Lead Maintenance Worker II's, 18% of (2) Maint. Worker II's and PW Admin. Clerk, 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 in the Appendix A & B at the end of this budget.

Approximate FTE Allocation: 2.07 employees

**City of Coos Bay 2016-2017 Budget
Hotel/Motel Tax Fund 5**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
<u>142,666</u>	<u>92,689</u>	<u>12,689</u>	05-000-300-0100	CARRYOVER BALANCE	<u>118,911</u>	<u>118,911</u>	<u>118,911</u>
				TAXES			
371,937	419,306	372,000	05-000-311-0100	Hotel/Motel Tax - General	419,000	419,000	419,000
148,615	166,671	150,000	05-000-311-0200	Hotel/Motel Tax - Visitor's & Convention Bureau	166,000	166,000	166,000
<u>520,552</u>	<u>585,978</u>	<u>522,000</u>		Total Taxes	<u>585,000</u>	<u>585,000</u>	<u>585,000</u>
				USE OF MONEY AND PROPERTY			
392	246	200	05-000-350-0100	Interest	200	200	200
360	0	0	05-000-350-0900	Coos Art Museum Rents	0	0	0
<u>752</u>	<u>246</u>	<u>200</u>		Total Use of Money and Property	<u>200</u>	<u>200</u>	<u>200</u>
				CURRENT SERVICES			
8,423	9,455	8,000	05-000-360-0100	Visitor's Center Revenue	8,000	8,000	8,000
<u>8,423</u>	<u>9,455</u>	<u>8,000</u>		Total Current Services	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
				OTHER INCOME			
6,842	7,441	3,000	05-000-380-0100	Misc Revenue	3,000	3,000	3,000
0	384	0	05-000-380-0900	Refunds, Donaions, Gifts	0	0	0
<u>6,842</u>	<u>7,825</u>	<u>3,000</u>		Total Other Income	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
				TRANSFERS IN			
0	5,000	100,000	05-000-390-0800	Transfer in from General Fund	0	0	0
<u>0</u>	<u>5,000</u>	<u>100,000</u>		Total Transfers in	<u>0</u>	<u>0</u>	<u>0</u>
<u>679,235</u>	<u>701,193</u>	<u>645,889</u>		TOTAL HOTEL/MOTEL TAX REVENUE	<u>715,111</u>	<u>715,111</u>	<u>715,111</u>

**City of Coos Bay 2016-2017 Budget
Hotel/Motel Tax Fund 5
Department 410**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
126,465	126,377	106,230	05-410-510-1001	Salaries	108,744	108,744	108,744
3,461	1,940	5,050	05-410-510-1002	Overtime	5,058	5,058	5,058
18,769	16,365	19,279	05-410-510-1003	P.E.R.S.	19,936	19,936	19,936
9,597	9,474	8,534	05-410-510-1004	Social Security	8,716	8,716	8,716
36,888	34,300	30,497	05-410-510-1005	Employee Insurance	38,222	38,222	38,222
672	0	1,506	05-410-510-1006	Unemployment	1,321	1,321	1,321
5,971	5,764	7,415	05-410-510-1007	Workers' Compensation	8,620	8,620	8,620
<u>201,824</u>	<u>194,219</u>	<u>178,511</u>		Total Personnel Services	<u>190,616</u>	<u>190,616</u>	<u>190,616</u>
MATERIALS AND SERVICES							
18,801	20,485	25,000	05-410-520-2101	Tourism related - dock utilities	25,000	25,000	25,000
5,012	3,879	4,000	05-410-520-2108	Contractual	4,000	4,000	4,000
10,819	9,704	11,000	05-410-520-2120	Insurance	15,000	15,000	15,000
20,485	15,841	22,000	05-410-520-2204	Community Events & Promotion	22,000	22,000	22,000
4,875	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875	4,875	4,875
713	841	1,000	05-410-520-2308	Sun Building Maintenance	3,000	3,000	3,000
10,260	1,526	0	05-410-520-2311	Egyptian Theater	0	0	0
360	0	0	05-410-520-2403	Art Museum Rents (in and out)	0	0	0
6,000	5,000	5,000	05-410-520-2410	Boat Building Center (Festival of Sails)	0	5,000	5,000
148,615	166,671	150,000	05-410-520-2429	Visitors Convention Bureau (in and out)	166,000	166,000	166,000
18,091	4,037	105,000	05-410-520-2433	Special Projects (including Christmas Lights)	105,000	105,000	105,000
92,814	104,193	93,000	05-410-520-2434	Visitor Information Center	93,000	93,000	93,000
47,878	42,275	42,500	05-410-520-2435	Art Museum Management/Maintenance/Utilities	42,500	42,500	42,500
0	0	50	05-410-520-2500	Bad Debt Expense	100	100	100
<u>384,722</u>	<u>379,327</u>	<u>463,425</u>		Total Materials and Services	<u>480,475</u>	<u>485,475</u>	<u>485,475</u>
<u>0</u>	<u>0</u>	<u>3,953</u>	05-410-560-6001	CONTINGENCY	<u>44,020</u>	<u>39,020</u>	<u>39,020</u>
<u>92,689</u>	<u>127,648</u>	<u>0</u>	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>679,235</u>	<u>701,193</u>	<u>645,889</u>		TOTAL HOTEL/MOTEL TAX EXPENSE	<u>715,111</u>	<u>715,111</u>	<u>715,111</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

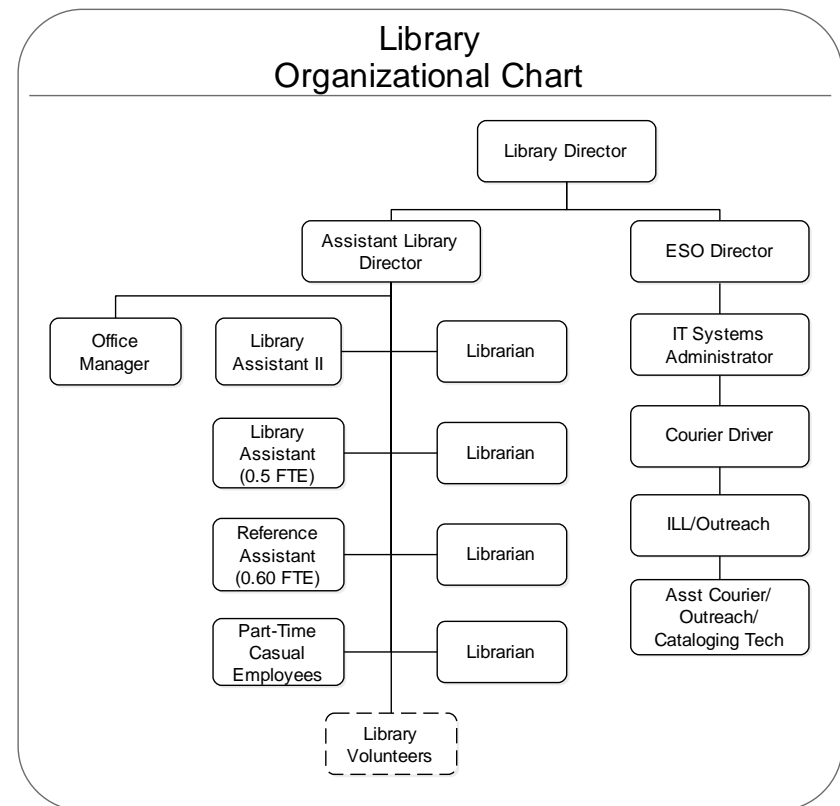
As a member of the Coos County Library Service District, the Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service,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

Budget changes include monies for computer hardware and software in Contracted Services and Capital Funds.

2016/2017 Departmental Goals

1. Maximize capacity of current facility to meet community needs, and develop a plan for a new library that will provide a welcoming and well-functioning physical space for a wide range of community uses.
2. Support local and cultural expression; build the library's role in providing original cultural programming; and offer materials, services, and programs that stimulate curiosity and creativity.
3. Cultivate knowledge creation and lifelong learning for individuals from babies to seniors.

4. Ensure that Coos Bay residents are well connected to the information they need by utilizing efficient service technologies, providing reliable Internet access, offering library resources in a variety of digital formats, and providing training.
5. Provide opportunities for Coos Bay residents to improve their lives socially, economically, and professionally.
6. Increase awareness in all demographic groups of the wide variety of resources, services, and programs available through the Coos Bay Public Library to our community of library users.



**City of Coos Bay 2016-2017 Budget
Library Fund 7**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
CARRYOVER BALANCE							
425,699	522,203	439,213	07-000-300-0100	Carryover Balance - Regular	514,641	514,641	514,641
50,437	50,705	50,000	07-000-300-0200	Carryover Balance - Memorial/Board (Restricted)	50,000	50,000	50,000
<u>476,135</u>	<u>572,908</u>	<u>489,213</u>		Total Carryover Balance	<u>564,641</u>	<u>564,641</u>	<u>564,641</u>
REVENUE FROM OTHER AGENCIES							
1,910	2,063	1,000	07-000-340-0300	State Library Grant	1,000	1,000	1,000
4,536	817	1,000	07-000-340-0301	Grants	7,500	7,500	7,500
0	0	3,500	07-000-340-0303	Federal Grants	3,500	3,500	3,500
1,011,723	1,069,670	940,000	07-000-340-0900	Library Tax Base	975,000	975,000	975,000
<u>1,018,169</u>	<u>1,072,550</u>	<u>945,500</u>		Total Revenue from other Agencies	<u>987,000</u>	<u>987,000</u>	<u>987,000</u>
USE OF MONEY AND PROPERTY							
2,670	3,209	1,000	07-000-350-0100	Interest	1,500	1,500	1,500
2,305	3,937	1,500	07-000-350-1100	Auditorium Rental	500	500	500
<u>4,975</u>	<u>7,146</u>	<u>2,500</u>		Total Use of Money & Property	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
CHARGES FOR CURRENT SERVICES							
6,181	7,623	4,000	07-000-360-0100	Copies	4,000	4,000	4,000
455	0	0	07-000-360-1700	Data Base Specialist Fees	0	0	0
15,126	8,527	14,000	07-000-360-1800	Library Fees	14,000	14,000	14,000
<u>21,762</u>	<u>16,150</u>	<u>18,000</u>		Total Charges for Current Services	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
OTHER INCOME							
641	486	500	07-000-380-0400	Reimbursements	300	300	300
25,923	17,189	12,000	07-000-380-0900	Gifts & Donations	12,000	12,000	12,000
<u>26,564</u>	<u>17,675</u>	<u>12,500</u>		Total Other Income	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>
<u>1,547,606</u>	<u>1,686,430</u>	<u>1,467,713</u>		TOTAL LIBRARY REVENUE	<u>1,583,941</u>	<u>1,583,941</u>	<u>1,583,941</u>

**City of Coos Bay 2016-2017 Budget
Library Fund 7
Department 510**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
505,615	499,083	566,057	07-510-510-1001	Salaries	590,001	590,001	590,001
73,652	75,545	94,759	07-510-510-1003	P.E.R.S.	98,406	98,406	98,406
38,726	38,037	43,309	07-510-510-1004	Social Security	45,142	45,142	45,142
111,446	109,985	130,176	07-510-510-1005	Employee Insurance	161,750	161,750	161,750
1,008	42	15,806	07-510-510-1006	Unemployment	16,150	16,150	16,150
1,294	1,250	1,957	07-510-510-1007	Workers' Compensation	2,338	2,338	2,338
76	80	136	07-510-510-1008	Volunteer Worker's Compensation	160	160	160
<u>731,817</u>	<u>724,022</u>	<u>852,201</u>		Total Personnel Services	<u>913,947</u>	<u>913,947</u>	<u>913,947</u>
MATERIALS AND SERVICES							
4,361	3,507	5,000	07-510-520-2005	Training, Meetings, Travel, and Dues	4,200	4,200	4,200
38,112	40,153	36,200	07-510-520-2101	Utilities	40,500	40,500	40,500
3,568	2,215	3,000	07-510-520-2102	Telephone	3,000	3,000	3,000
970	1,076	1,500	07-510-520-2105	Advertising	1,500	1,500	1,500
513	0	0	07-510-520-2108	Contractual	25,000	25,000	25,000
15,677	17,227	19,900	07-510-520-2120	Insurance	21,000	21,000	21,000
4,992	4,822	4,000	07-510-520-2122	Duplicating	5,000	5,000	5,000
592	0	600	07-510-520-2123	Printing	3,000	3,000	3,000
1,612	1,360	2,500	07-510-520-2205	Office Supplies	2,000	2,000	2,000
3,281	3,053	4,000	07-510-520-2206	Postage	3,500	3,500	3,500
3,075	3,545	3,700	07-510-520-2225	Janitorial Supplies	3,600	3,600	3,600
4,536	815	4,500	07-510-520-2234	Library Grant Materials	11,000	11,000	11,000
10,796	8,803	11,000	07-510-520-2235	Library Supplies	10,000	10,000	10,000
56,459	64,548	70,000	07-510-520-2236	Library Books and Records	70,000	70,000	70,000
9,797	9,040	10,500	07-510-520-2237	Periodicals	9,100	9,100	9,100
143	113	200	07-510-520-2238	Microfilm	200	200	200
1,397	1,668	1,000	07-510-520-2239	State Aid to Children	1,000	1,000	1,000
13,466	4,682	5,000	07-510-520-2302	Office Equipment Rental	5,000	5,000	5,000
2,469	5,252	8,000	07-510-520-2303	Equipment Repairs/Replacement	8,000	8,000	8,000
13,320	11,314	14,000	07-510-520-2304	Equipment Maintenance Contracts	14,000	14,000	14,000
25,438	23,166	28,000	07-510-520-2309	Building & Grounds Maintenance	28,000	28,000	28,000
163	147	500	07-510-520-2406	Reimbursable	500	500	500
83	419	300	07-510-520-2424	Library Board	500	500	500
28,061	21,739	12,000	07-510-520-2450	Gifts, Donations & Memorials	12,000	12,000	12,000
<u>242,881</u>	<u>228,664</u>	<u>245,400</u>		Total Materials and Services	<u>281,600</u>	<u>281,600</u>	<u>281,600</u>
CAPITAL OUTLAY							
0	0	0	07-510-530-3001	Computer Hardware & Software	35,000	35,000	35,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
CONTINGENCY							
0	0	320,112	07-510-560-6001	Contingency	303,394	303,394	303,394
0	0	50,000	07-510-560-6001	Library Board Reserve (Contingency)	50,000	50,000	50,000
<u>0</u>	<u>0</u>	<u>370,112</u>		Total Contingency	<u>353,394</u>	<u>353,394</u>	<u>353,394</u>
572,908	733,743	0	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>1,547,606</u>	<u>1,686,429</u>	<u>1,467,713</u>		TOTAL LIBRARY EXPENDITURES	<u>1,583,941</u>	<u>1,583,941</u>	<u>1,583,941</u>

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.

2016/2017 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; 2% Intermediate Accountant; 1% City Attorney; 50% 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 in the Appendix A & B at the end of this budget.

Approximate FTE by allocation: 2.58 employees

**City of Coos Bay 2016-2017 Budget
Building Codes Fund 8**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
338,159	278,136	150,000	08-000-300-0100	CARRYOVER BALANCE	100,000	100,000	100,000
				LICENSES AND PERMITS			
64,718	58,951	52,000	08-000-330-0600	Plan Check Fees	90,850	90,850	90,850
86,865	74,843	70,000	08-000-330-0700	Building Permits	106,101	106,101	106,101
325	260	130	08-000-330-0800	Plumbing Permits	260	260	260
21,648	24,623	15,000	08-000-330-0900	Mechanical Permits	28,750	28,750	28,750
136	109	100	08-000-330-1000	Electrical Permits	100	100	100
880	704	300	08-000-330-1400	Mobile Home Permits	500	500	500
23,710	15,779	15,000	08-000-330-1500	Other Permits	15,000	15,000	15,000
198,283	175,269	152,530		Total Licenses and Permits	241,561	241,561	241,561
				USE OF MONEY AND PROPERTY			
1,738	1,403	100	08-000-350-0100	Interest	100	100	100
1,738	1,403	100		Total Use of Money & Property	100	100	100
				OTHER INCOME			
71	31	0	08-000-380-0100	Miscellaneous	0	0	0
4	(252)	0	08-000-380-0200	Cash Over/Short	0	0	0
75	(221)	0		Total Other Income	0	0	0
				TRANSFERS			
0	0	0	08-000-390-0800	Loan from General Fund	0	0	0
0	0	0	08-000-390-0100	Transfer from Building Codes Reserve	0	0	0
0	0	0			0	0	0
538,254	454,586	302,630		TOTAL BUILDING CODE REVENUE	341,661	341,661	341,661

**City of Coos Bay 2016-2017 Budget
Building Codes Fund 8
Department 304**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
138,226	144,979	149,433	08-304-510-1001	Salaries	175,583	175,583	175,583
37	13	591	08-304-510-1002	Overtime	558	558	558
24,321	26,591	32,369	08-304-510-1003	P.E.R.S.	37,650	37,650	37,650
10,157	10,678	11,499	08-304-510-1004	Social Security	13,487	13,487	13,487
29,714	31,375	35,411	08-304-510-1005	Employee Insurance	48,505	48,505	48,505
280	0	5,149	08-304-510-1006	Unemployment	5,229	5,229	5,229
1,302	1,223	1,738	08-304-510-1007	Workers' Compensation	2,534	2,534	2,534
18,852	(1,670)	0	08-304-510-1009	Comp/Vacation Accruals	0	0	0
<u>222,889</u>	<u>213,189</u>	<u>236,191</u>	Total Personnel Services		<u>283,547</u>	<u>283,547</u>	<u>283,547</u>
MATERIALS AND SERVICES							
1,412	1,810	1,500	08-304-520-2001	Meetings, Travel & Memberships	2,500	2,500	2,500
2,025	1,210	2,750	08-304-520-2005	Training	5,000	5,000	5,000
714	447	1,500	08-304-520-2102	Telephone	750	750	750
11,758	11,760	13,000	08-304-520-2104	Property/office lease	13,000	13,000	13,000
89	0	200	08-304-520-2105	Advertising	200	200	200
5,882	6,357	25,000	08-304-520-2108	Contractual	15,346	15,346	15,346
5,851	4,281	6,300	08-304-520-2120	Insurance	6,300	6,300	6,300
36	49	500	08-304-520-2122	Duplicating	500	500	500
0	0	500	08-304-520-2123	Printing	500	500	500
1,711	2,117	2,000	08-304-520-2200	Merchant Fees	2,000	2,000	2,000
814	422	800	08-304-520-2205	Office Supplies	800	800	800
143	213	200	08-304-520-2206	Postage	300	300	300
0	0	500	08-304-520-2216	Small Equipment	500	500	500
278	46	500	08-304-520-2224	Data Processing Supplies	500	500	500
949	582	1,000	08-304-520-2228	Petroleum Products	500	500	500
0	0	250	08-304-520-2303	Equipment Repairs	250	250	250
268	87	500	08-304-520-2308	Automotive Parts	500	500	500
<u>31,929</u>	<u>29,381</u>	<u>57,000</u>	Total Materials and Services		<u>49,446</u>	<u>49,446</u>	<u>49,446</u>
TRANSFERS							
5,300	5,300	5,300	08-304-550-5013	Transfer to Technology Fund	6,000	6,000	6,000
<u>0</u>	<u>0</u>	<u>4,139</u>	08-304-560-6001	CONTINGENCY	<u>2,668</u>	<u>2,668</u>	<u>2,668</u>
<u>278,136</u>	<u>206,717</u>	<u>0</u>	08-304-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>538,254</u>	<u>454,588</u>	<u>302,630</u>	TOTAL BUILDING CODES		<u>341,661</u>	<u>341,661</u>	<u>341,661</u>

**City of Coos Bay 2016-2017 Budget
9-1-1 Tax Fund 10
Department 380**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
133,956	125,037	60,000	10-000-300-0100	CARRYOVER BALANCE	57,971	57,971	57,971
				REVENUE FROM OTHER AGENCIES			
75,732	75,131	74,659	10-000-340-1600	City of Coos Bay	76,091	76,091	76,091
18,198	17,861	17,965	10-000-340-2000	City of Coquille (PSAP)	17,965	17,965	17,965
73,892	76,213	77,273	10-000-340-2300	911 Contracts	77,482	77,482	77,482
167,822	169,204	169,897		Total Revenue from Other Agencies	171,538	171,538	171,538
				USE OF MONEY AND PROPERTY			
571	557	100	10-000-350-0100	Interest	100	100	100
571	557	100		Total Use of Money and Property	100	100	100
302,349	294,798	229,997		TOTAL 911 TAX REVENUE	229,609	229,609	229,609
				PERSONNEL SERVICES			
112,580	119,052	118,196	10-380-510-1001	Salaries	121,911	121,911	121,911
2,532	4,650	11,820	10-380-510-1002	Overtime	12,192	12,192	12,192
16,077	20,668	25,873	10-380-510-1003	P.E.R.S.	26,566	26,566	26,566
8,701	9,344	9,949	10-380-510-1004	Social Security	10,261	10,261	10,261
19,809	20,758	19,712	10-380-510-1005	Employee Insurance	22,000	22,000	22,000
2,116	0	750	10-380-510-1006	Unemployment	750	750	750
272	288	420	10-380-510-1007	Worker's Compensation	493	493	493
162,087	174,760	186,720		Total Personnel Services	194,173	194,173	194,173
				MATERIALS AND SERVICES			
6,872	8,046	10,000	10-380-520-2102	Telephone	10,000	10,000	10,000
8,354	9,298	18,000	10-380-520-2108	Contractual	18,000	18,000	18,000
15,226	17,343	28,000		Total Materials and Services	28,000	28,000	28,000
0	0	15,277	10-380-560-6001	CONTINGENCY	7,436	7,436	7,436
125,037	102,694	0	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
302,349	294,798	229,997		TOTAL 9 1 1 TAX EXPENDITURES	229,609	229,609	229,609

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 2016-2017 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day
				<u>2016</u>	
220,000	85,000	305,000	12	Wastewater IFA 1 Series 2012 (est 2027 mature)	December 1
352,000	71,000	423,000	13	Wastewater IFA 2 Series 2013 (est 2028 mature)	December 1
4,600	4,100	8,700	2	Water 2005-OECDD 6/2005 (12/29 mature)	December 1
316,000	73,000	389,000	3	Refunding Water Series 2006 4/2006 (12/24 mature)	December 1
0	94,000	94,000	4	Fire Station 4/2009 (6/28 mature)	December 1
60,000	3,600	63,600	9	City Hall Seismic Loan from URA (12/21 mature)	December 1
201,100	148,000	349,100	8	Water IFA Series 2010 (12/32 mature)	December 1
65,010	5,100	70,110	10	Wastewater Land Purchase 11/12 (12/20 mature)	December 1
				<u>2017</u>	
41,000	8,500	49,500	14	Water Board OTIB ODOT Loan	June 1
0	4,100	4,100	10	Wastewater Land Purchase 11/12 (12/20 mature)	June 1
0	66,000	66,000	3	Refunding Water Series 2006 4/2006 (12/24 mature)	June 1
306,000	94,000	400,000	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
29,592	1,207	30,799	11	Jurisdictional Exchange Fund (39) (3rd payment to City)	August 1
<u>1,702,882</u>	<u>735,107</u>	<u>2,437,989</u>	TOTAL		

SUMMARY

679,580	233,500	913,080	Wastewater Projects (12) (est 2027/2028 mature)	913,080
65,010	9,200	74,210	Wastewater Land Purchase 11/12 (12/20 mature)	74,210
60,000	3,600	63,600	City Hall Seismic Loan from URA (12/21 mature)	63,600
41,000	8,500	49,500	Water Board OTIA ODOT Loan	49,500
4,600	4,100	8,700	Water 2005-OECDD (12) (12/29 mature)	8,700
201,100	148,000	349,100	Water IFA Series 2010 (12/32 mature)	349,100
<u>316,000</u>	<u>139,000</u>	<u>455,000</u>	Refunding Water Series 2006 (12) (12/24 mature)	455,000
1,367,290	545,900	1,913,190	Total Fund 12	
29,592	1,207	30,799	Jurisdictional Exchange Fund (39) (3rd payment to City)	30,799
306,000	188,000	494,000	Fire Station (11) 6/28 mature	494,000
<u>1,702,882</u>	<u>735,107</u>	<u>2,437,989</u>	TOTAL	Annual Debt <u>2,437,989</u>

**City of Coos Bay 2016-2017 Budget
General Obligation Bond Redemption Fund 11
Department 600**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
367,470	236,974	257,074	11-000-300-0100	CARRYOVER BALANCE	315,746	315,746	315,746
				PROPERTY TAXES			
500,308	512,931	488,650	11-000-310-0100	Current Property Taxes	488,550	488,550	488,550
37,699	32,013	20,000	11-000-310-0200	Delinquent Property Taxes	20,000	20,000	20,000
538,007	544,944	508,650		Total Property Taxes	508,550	508,550	508,550
				USE OF MONEY AND PROPERTY			
2,247	2,273	100	11-000-350-0100	Interest	100	100	100
2,247	2,273	100		Total Use of Money and Property	100	100	100
				TRANSFERS IN			
0	0	0	11-000-390-0800	General Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
907,724	784,191	765,824		TOTAL G.O. BOND FUND REVENUE	824,396	824,396	824,396
				DEBT SERVICE			
275,000	285,000	290,050	11-600-540-4003	Principal (Fire GO Series 2009)	306,000	306,000	306,000
215,350	207,100	198,600	11-600-540-4004	Interest (Fire GO Series 2009)	188,000	188,000	188,000
490,350	492,100	488,650		Total Debt Service	494,000	494,000	494,000
				TRANSFERS OUT			
180,400	0	0	11-600-550-5021	Transfer to Fire Station	0	0	0
180,400	0	0		Total Transfers Out	0	0	0
236,974	292,091	277,174	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	330,396	330,396	330,396
907,724	784,191	765,824		TOTAL G.O. BOND EXPENDITURES	824,396	824,396	824,396

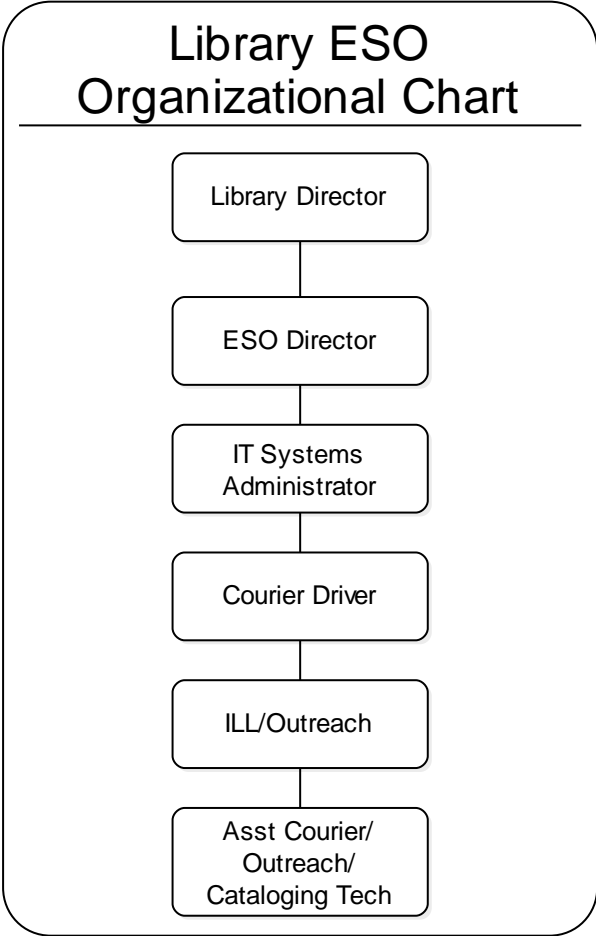
**City of Coos Bay 2016-2017 Budget
Revenue Bond Fund 12
Department 610**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
1,925,718	2,796,615	2,980,922	12-000-300-0100	CARRYOVER BALANCE	3,760,795	3,760,795	3,760,795
				REVENUE FROM OTHER AGENCIES			
814,214	810,217	811,300	12-000-340-1100	Water Board Bond Payments	862,300	862,300	862,300
814,214	810,217	811,300		Total Revenue from Other Agencies	862,300	862,300	862,300
				USE OF MONEY AND PROPERTY			
0	0	0	12-000-350-0100	Interest	0	0	0
0	0	0		Total Use of Money and Property	0	0	0
				TRANSFERS IN			
65,400	64,800	64,200	12-000-390-2000	Transfer from General Fund for CH Seismic Loan	63,600	63,600	63,600
973,382	404,275	931,267	12-000-390-0900	Transfer from WW Fund	900,000	900,000	900,000
1,038,782	469,075	995,467		Total Transfers	963,600	963,600	963,600
3,778,714	4,075,906	4,787,689		TOTAL REVENUE BOND REVENUE	5,586,695	5,586,695	5,586,695
				DEBT SERVICE			
278,779	288,967	304,500	12-610-540-4001	Principal OECDD CBNBWB (2005/2006, 2029/2024 mature)	320,600	320,600	320,600
186,805	172,620	157,800	12-610-540-4002	Interest OECDD CBNBWB (2005/2006, 2029/2024 mature)	143,100	143,100	143,100
465,584	461,587	462,300		Total Debt Service	463,700	463,700	463,700
0	0	0	12-610-540-4017	Principal CBNBWB OTIB ODOT 2015	41,000	41,000	41,000
0	0	0	12-610-540-4018	Interest CBNBWB OTIB ODOT 2015	8,500	8,500	8,500
0	0	0		Total Debt Service	49,500	49,500	49,500
276,015	188,014	194,500	12-610-540-4007	Principal CBNBWB IFA Series 2010	201,100	201,100	201,100
72,615	160,615	154,500	12-610-540-4008	Interest CBNBWB IFA Series 2010	148,000	148,000	148,000
348,630	348,630	349,000		Total Debt Service	349,100	349,100	349,100
65,000	65,000	65,010	12-610-540-4009	Principal WW Land Purchase 2012	65,010	65,010	65,010
14,466	12,444	11,200	12-610-540-4010	Interest WW Land Purchases 2012	9,200	9,200	9,200
0	0	215,160	12-610-540-4011	Principal WW Series IFA 1 2012	327,580	327,580	327,580
23,019	47,807	84,000	12-610-540-4012	Interest WW Series IFA 1 2012	127,000	127,000	127,000
0	0	175,851	12-610-540-4013	Principal WW Series IFA 2 2013	352,000	352,000	352,000
0	9,026	71,000	12-610-540-4014	Interest WW Series IFA 2 2013	106,500	106,500	106,500
102,485	134,278	622,221		Total Debt Service	987,290	987,290	987,290
60,000	60,000	60,000	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	60,000	60,000	60,000
5,400	4,800	4,200	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	3,600	3,600	3,600
65,400	64,800	64,200		Total Debt Service	63,600	63,600	63,600
982,099	1,009,294	1,497,721		Total Debt Service Payments	1,913,190	1,913,190	1,913,190
0	0	48,410	12-610-560-6004	WW Long Term Financing	48,410	48,410	48,410
0	0	1,040,000	12-610-560-6004	WW Long Term (Series 2012 IFA 1)	1,040,000	1,040,000	1,040,000
0	0	1,576,820	12-610-560-6004	WW Long Term (Series 2013 IFA 2)	2,198,535	2,198,535	2,198,535
0	0	624,738	12-610-560-6005	DEQ SRF Revenue Loan Reserve	386,560	386,560	386,560
0	0	3,289,968		Total Long Term WW Financing	3,673,505	3,673,505	3,673,505
2,796,615	3,066,612	0	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
3,778,714	4,075,906	4,787,689		TOTAL REVENUE BOND EXPENSE	5,586,695	5,586,695	5,586,695

LIBRARY – Extended Services Office

Extended Services Office

The Extended Services Office of the Coos County Library Service District operates all the shared services 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 2016-2017 Budget
Coos County Library Service District Extended Services Office Fund 14

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
0	0	246,000	14-000-300-0100	CARRYOVER BALANCE	100,000	100,000	100,000
				TAXES			
0	499,143	499,143	14-000-310-0100	Property Taxes	680,998	680,998	680,998
0	499,143	499,143		Total Taxes	680,998	680,998	680,998
				REVENUE FROM OTHER AGENCIES			
0	5,717	6,282	14-000-340-0300	State Library Grant	7,000	7,000	7,000
0	5,717	6,282			7,000	7,000	7,000
				USE OF MONEY AND PROPERTY			
0	791	100	14-000-350-0100	Interest	500	500	500
0	791	100		Total Use of Money and Property	500	500	500
				OTHER REVENUE			
0	233,942	14,000	14-000-380-0100	Misc. Revenue	30,000	30,000	30,000
0	28,298	61,000	14-000-380-0400	Reimbursements/Fines	0	0	0
0	262,240	75,000		Total Other Income	30,000	30,000	30,000
0	767,891	826,525		TOTAL LIBRARY ESO REVENUE	818,498	818,498	818,498

City of Coos Bay 2016-2017 Budget
Coos County Library Service District Extended Services Office Fund 14
Department 615

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
PERSONNEL SERVICES							
0	122,846	182,276	14-615-510-1001	Salaries	211,189	211,189	211,189
0	0	2,500	14-615-510-1002	Overtime	2,500	2,500	2,500
0	8,459	30,374	14-615-510-1003	P.E.R.S.	39,611	39,611	39,611
0	9,279	14,139	14-615-510-1004	Social Security	16,350	16,350	16,350
0	25,415	51,840	14-615-510-1005	Employee Insurance	71,562	71,562	71,562
0	0	8,800	14-615-510-1006	Unemployment	18,300	18,300	18,300
0	1,204	3,737	14-615-510-1007	Workers' Compensation	4,442	4,442	4,442
0	167,203	293,666	Total Personnel Services		363,954	363,954	363,954
MATERIALS AND SERVICES							
0	1,071	7,800	14-615-520-2005	Training, Meetings, Travel, Dues	5,000	5,000	5,000
0	1,170	1,400	14-615-520-2102	Telephone	1,700	1,700	1,700
0	794	1,500	14-615-520-2105	Advertising	500	500	500
0	71,308	80,000	14-615-520-2108	Contractual	80,000	80,000	80,000
0	12,728	20,000	14-615-520-2116	Internet	15,000	15,000	15,000
0	5,081	6,000	14-615-520-2120	Insurance	12,000	12,000	12,000
0	36	4,000	14-615-520-2123	Printing	500	500	500
0	104,630	120,000	14-615-520-2131	North Bend Services	125,000	125,000	125,000
0	0	0	14-615-520-2201	Uniform Allowance	300	300	300
0	7,569	7,000	14-615-520-2205	Office Supplies	5,000	5,000	5,000
0	6,105	12,500	14-615-520-2206	Postage	12,000	12,000	12,000
0	2,183	4,500	14-615-520-2224	Data Processing Supplies	4,500	4,500	4,500
0	10,074	17,000	14-615-520-2228	Petroleum Products	15,000	15,000	15,000
0	1,469	6,000	14-615-520-2236	Library Books & Records	4,000	4,000	4,000
0	5,626	6,282	14-615-520-2239	State Grant (R2R)	7,000	7,000	7,000
0	35	1,000	14-615-520-2303	Equipment Repair	1,000	1,000	1,000
0	19,500	21,500	14-615-520-2304	Equip Maint. Contract	46,000	46,000	46,000
0	4,088	10,000	14-615-520-2308	Automotive Parts	5,000	5,000	5,000
0	25,698	61,000	14-615-520-2406	Reimbursable	0	0	0
0	3,066	3,500	14-615-520-2450	CCLSD Project	3,500	3,500	3,500
0	282,231	390,982	Total Materials and Services		343,000	343,000	343,000
CAPITAL OUTLAY							
0	20,800	0	14-615-530-3001	Computer Hardware/Software	0	0	0
0	878	35,000	14-615-530-3004	System Replacement	35,000	35,000	35,000
0	49,412	50,000	14-615-530-3008	Vehicles	20,000	20,000	20,000
0	71,090	85,000	Total Capital Outlay		55,000	55,000	55,000
0		56,877	14-615-560-6001	CONTINGENCY	56,544	56,544	56,544
0	0	56,877	Total Contingency		56,544	56,544	56,544
0	247,367	0	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
0	767,891	826,525	TOTAL CCLSD ESO EXPENSE		818,498	818,498	818,498

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. A new source of street repair funding from a 2% increase in the PacifiCorp franchise fee will go to this fund. This funding will be used to repair West Park Roadway and for the city's cost share match for repairing Coos River Highway. Assuming adequate funding, the City will make improvements to 4th Street between Anderson and Market.

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 the Major Capital Reserve Fund.

BIKE/PEDESTRIAN PATH FUND

This budget provides for improvements to the bike and pedestrian areas of the City. As required by law, one percent of the funds received from the State gas tax revenue are set-aside in this fund each year specifically for bike and pedestrian improvements in a designated right of way. The money in the fund need not be used in a specific year and can be carried over from year to year to build enough money to do a project. The money can also be used as a match to grants from the Oregon Department of Transportation to construct a large-scale project.

SPECIAL IMPROVEMENT FUND

The budget provides for improvements to the sewer, storm water, or street infrastructure of the City through development of Local Improvement Districts. This fund has most recently been utilized for street asphalt overlays. These funds are used as loan funds to allow citizens to complete infrastructure projects that may not ever be prioritized by the City.

WASTEWATER IMPROVEMENT FUND

This budget provides for capital improvements to the City's wastewater system. Money from the Wastewater Resources (Fund 3) is transferred into this fund along with grant and loan proceeds for wastewater capital improvements. This year's budget includes the construction of Wastewater Treatment Plant #2, sewer line repairs on 4th, 5th and 6th Streets, pump station #1 construction, the 6th Avenue Bridge, and storm line repairs on 6th and 4th Streets.

**City of Coos Bay 2016-2017 Budget
Special Improvement (LID) Fund 15
Department 760**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
144,027	144,823	144,823	15-000-300-0100	CARRYOVER BALANCE	140,615	140,615	140,615
				USE OF MONEY AND PROPERTY			
796	773	25	15-000-350-0100	Interest	100	100	100
796	773	25		Total Use of Money and Property	100	100	100
				LIENS & LOANS REPAYMENT			
0	0	0	15-000-370-0100	Principal Payments (District 98) LID 22nd St.	0	0	0
0	385	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0	0	0
0	385	0		District 98 Lien & Loan Repayment LID 22nd St.	0	0	0
0	0	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0	0	0
0	662	0	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	0	0	0
0	662	0		District 2009 Loan Repayment LID Minnesota	0	0	0
0	1,000	0	15-000-380-0300	LID Deposit	0	0	0
0	1,000	0		Total Other Revenue	0	0	0
144,823	147,642	144,848		TOTAL SPECIAL IMPROVEMENT (LID) REVENUE	140,715	140,715	140,715
				MATERIALS AND SERVICES			
0	0	0	15-760-520-2108	Contractual	0	0	0
0	0	0		Total Materials and Services	0	0	0
				CAPITAL OUTLAY			
0	7,027	14,848	15-760-530-3102	Construction	140,715	140,715	140,715
0	7,027	14,848		Total Capital Outlay	140,715	140,715	140,715
				TRANSFERS OUT			
0	0	130,000	15-760-550-5010	Transfer to General Fund	0	0	0
0	0	0	15-760-560-6001	CONTINGENCY	0	0	0
144,823	140,615	0	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
144,823	147,642	144,848		TOTAL SPECIAL IMPROVEMENT (LID) EXPENSE	140,715	140,715	140,715

**City of Coos Bay 2016-2017 Budget
Street Improvement Fund 16
Department 710**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
268	269	269	16-000-300-0100	CARRYOVER BALANCE	316,271	316,271	316,271
				REVENUE FROM OTHER AGENCIES			
0	0	0	16-000-340-0300	Federal Grant	500,000	500,000	500,000
0	0	0	16-000-340-1000	ODOT Grant	1,000,000	1,000,000	1,000,000
0	0	522,075	16-000-340-1200	Surface Transportation Program Funds (STP)	923,794	923,794	923,794
0	0	522,075		Total Revenue From Other Agencies	2,423,794	2,423,794	2,423,794
				USE OF MONEY AND PROPERTY			
1	1	0	16-000-350-0100	Interest	0	0	0
1	1	0		Total Use of Money and Property	0	0	0
				TRANSFERS IN			
0	0	316,000	16-000-390-1001	Streets Fund Ele Franchise Fee	276,283	276,283	276,283
0	0	316,000		Total Transfers In	276,283	276,283	276,283
269	271	838,344		TOTAL STREET IMPROVEMENT REVENUE	3,016,348	3,016,348	3,016,348
				CAPITAL OUTLAY			
0	0	316,000	16-710-530-3101	Construction - Ele Franchise Fees	592,283	592,283	592,283
0	0	522,344	16-710-530-3102	Construction	2,424,065	2,424,065	2,424,065
0	0	838,344		Total Capital Outlay	3,016,348	3,016,348	3,016,348
269	271	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
269	271	838,344		TOTAL STREET IMPROVEMENT EXPENSE	3,016,348	3,016,348	3,016,348

**City of Coos Bay 2016-2017 Budget
Parks Improvement Fund 17**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				CARRYOVER BALANCE			
93,416	26,585	117,000	17-000-300-0100	Carryover Balance - Regular	18,642	18,642	18,642
1,148	1,170	3,000	17-000-300-0200	Carryover Balance - Choshi Gardens	3,000	3,000	3,000
<u>94,564</u>	<u>27,755</u>	<u>120,000</u>		Total Carryover Balance	<u>21,642</u>	<u>21,642</u>	<u>21,642</u>
				REVENUE - OTHER AGENCIES			
0	0	2,371,000	17-000-340-0300	Grants - Mingus Park Pool/Boardwalk	306,774	306,774	306,774
0	0	0	17-000-340-0302	Grant - Dog Park	215,000	215,000	215,000
0	0	225,000	17-000-340-0304	Grant - Tennis Courts	0	0	0
0	0	200,000	17-000-340-0305	Grant - Empire Lakes Bridge Replacement	200,000	200,000	200,000
<u>0</u>	<u>0</u>	<u>2,796,000</u>		Total Revenue - Other Agencies	<u>721,774</u>	<u>721,774</u>	<u>721,774</u>
				USE OF MONEY AND PROPERTY			
432	548	25	17-000-350-0100	Interest	50	50	50
<u>432</u>	<u>548</u>	<u>25</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				OTHER REVENUE			
0	0	0	17-000-380-0100	Miscellaneous	0	0	0
0	2,339	3,000	17-000-380-0900	Donations-Choshi Gardens	3,000	3,000	3,000
0	0	0	17-000-380-1000	Gifts and Donations other	0	0	0
<u>0</u>	<u>2,339</u>	<u>3,000</u>		Total Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
				TRANSFERS IN			
0	120,000	0	17-000-390-0850	Major Capital Fund	61,584	61,584	61,584
<u>0</u>	<u>120,000</u>	<u>0</u>		Total Transfers In	<u>61,584</u>	<u>61,584</u>	<u>61,584</u>
<u>94,996</u>	<u>150,642</u>	<u>2,919,025</u>		TOTAL PARKS IMPROVEMENT REVENUE	<u>808,050</u>	<u>808,050</u>	<u>808,050</u>

**City of Coos Bay 2016-2017 Budget
Parks Improvement Fund 17
Department 720**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				MATERIALS AND SERVICES			
2,261	2,318	16,025	17-720-520-2108	Contractual	6,000	6,000	6,000
<u>2,261</u>	<u>2,318</u>	<u>16,025</u>		Total Materials and Services	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
				CAPITAL OUTLAY			
0	0	2,107,000	17-720-530-3102	Construction	0	0	0
24,980	6,683	371,000	17-720-530-3103	Mingus Park Pool	272,050	272,050	272,050
0	0	0	17-720-530-3104	Mingus Park /Boardwalk	85,000	85,000	85,000
0	0	200,000	17-720-530-3107	Empire Lakes Bridge Replacement	200,000	200,000	200,000
0	0	0	17-720-530-3108	Dog Park	215,000	215,000	215,000
0	0	225,000	17-720-530-3109	Tennis Courts	0	0	0
0	0	0	17-720-530-3116	Skateboard Park	25,000	25,000	25,000
0	0	0	17-720-530-3117	Parks Master Plan	0	0	0
<u>24,980</u>	<u>6,683</u>	<u>2,903,000</u>		Total Capital Outlay	<u>797,050</u>	<u>797,050</u>	<u>797,050</u>
				TRANSFERS OUT			
40,000	0	0	17-720-550-5035	Major Capital Fund	0	0	0
<u>40,000</u>	<u>0</u>	<u>0</u>		Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	17-720-560-6001	CONTINGENCY	5,000	5,000	5,000
<u>27,755</u>	<u>141,642</u>	<u>0</u>	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>94,996</u>	<u>150,642</u>	<u>2,919,025</u>		TOTAL PARKS IMPROVEMENT EXPENSE	<u>808,050</u>	<u>808,050</u>	<u>808,050</u>

**City of Coos Bay 2016-2017 Budget
Bike/Pedestrian Path Fund 18
Department 730**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				CARRYOVER BALANCE			
23,296	32,653	41,139	18-000-300-0100	Carryover Balance	33,090	33,090	33,090
				REVENUE - OTHER AGENCIES			
9,209	9,385	9,000	18-000-340-0800	State Gas Tax	9,250	9,250	9,250
9,209	9,385	9,000		Total Revenue - Other Agencies	9,250	9,250	9,250
				USE OF MONEY AND PROPERTY			
148	191	50	18-000-350-0100	Interest	50	50	50
148	191	50		Total Use of Money and Property	50	50	50
				OTHER REVENUE			
0	0	0	18-000-380-0100	Misc Revenue	0	0	0
0	0	0		Total Other Revenue	0	0	0
				TRANSFERS IN			
0	0	0	18-000-390-1000	State Gas Tax Fund	0	0	0
0	0	0	18-000-390-1001	SDC Transportation Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
32,653	42,229	50,189		TOTAL BIKE/PED REVENUE	42,390	42,390	42,390
				CAPITAL OUTLAY			
0	0	50,189	18-730-530-3102	Construction	42,390	42,390	42,390
0	0	50,189		Total Capital Outlay	42,390	42,390	42,390
				CONTINGENCY			
0	0	0	18-730-560-6001		0	0	0
32,653	42,229	0	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
32,653	42,229	50,189		TOTAL BIKE/PED EXPENDITURES	42,390	42,390	42,390

**City of Coos Bay 2016-2017 Budget
Transportation SDC Fund 19
Department 760**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				CARRYOVER BALANCE			
12,032	12,098	12,146	19-000-300-0100	Carryover-Improvement Fee	12,194	12,194	12,194
1,740	1,749	1,756	19-000-300-0200	Carryover-Reimbursement Fee	1,763	1,763	1,763
724	729	732	19-000-300-0300	Carryover-Compliance Fee	735	735	735
<u>14,496</u>	<u>14,576</u>	<u>14,634</u>		Total Carryover Balance	<u>14,692</u>	<u>14,692</u>	<u>14,692</u>
				USE OF MONEY AND PROPERTY			
67	64	48	19-000-350-0102	Interest-Improvement Fee	36	36	36
10	9	7	19-000-350-0103	Interest-Reimbursement Fee	5	5	5
4	4	3	19-000-350-0104	Interest-Compliance Fee	2	2	2
<u>80</u>	<u>77</u>	<u>58</u>		Total Use of Money and Property	<u>43</u>	<u>43</u>	<u>43</u>
<u>14,576</u>	<u>14,654</u>	<u>14,692</u>		TOTAL TRANSPORTATION SDC REVENUE	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>
				CAPITAL OUTLAY			
0	0	12,194	19-760-530-3102	Construction-Improvement Fee	12,230	12,230	12,230
0	0	1,763	19-760-530-3103	Construction-Reimbursement Fee	1,768	1,768	1,768
0	0	735	19-760-530-3104	Construction-Compliance Fee	737	737	737
<u>0</u>	<u>0</u>	<u>14,692</u>		Total Capital Outlay	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>
				TRANSFERS			
0	0	0	19-760-550-5001	Transfer to Bike Improvement Fund	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	19-760-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,576</u>	<u>14,654</u>	<u>0</u>	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,576</u>	<u>14,654</u>	<u>14,692</u>		TOTAL TRANSPORTATION SDC EXPENSE	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>

**City of Coos Bay 2016-2017 Budget
Wastewater SDC Fund 20**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
CARRYOVER BALANCE							
12,727	12,797	12,848	20-000-300-0100	Carryover-Treatment Improvement Fee	12,898	12,898	12,898
12,716	12,786	12,838	20-000-300-0200	Carryover-Treatment Reimbursement Fee	12,887	12,887	12,887
1,271	1,278	1,283	20-000-300-0300	Carryover-Treatment Compliance Fee	1,288	1,288	1,288
148,291	149,111	149,708	20-000-300-0400	Carryover-Collections Improvement Fee	150,287	150,287	150,287
33,408	33,592	33,727	20-000-300-0500	Carryover-Collections Reimbursement Fee	33,857	33,857	33,857
33,406	33,591	33,726	20-000-300-0600	Carryover-Collections Compliance Fee	33,856	33,856	33,856
1,986	1,997	2,005	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,013	2,013	2,013
499	501	503	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	505	505	505
296	298	299	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	300	300	300
244,600	245,953	246,937	Total Carryover Balance		247,891	247,891	247,891
USE OF MONEY AND PROPERTY							
70	68	51	20-000-350-0101	Interest-Treatment Improvement Fee	39	39	39
70	68	51	20-000-350-0102	Interest-Treatment Reimbursement Fee	39	39	39
7	7	5	20-000-350-0103	Interest-Treatment Compliance Fee	4	4	4
820	791	596	20-000-350-0201	Interest-Collections Improvement Fee	450	450	450
185	178	134	20-000-350-0202	Interest-Collections Reimbursement Fee	101	101	101
185	178	134	20-000-350-0203	Interest-Collections Compliance Fee	101	101	101
11	11	8	20-000-350-0301	Interest-CSD Treatment Improvement Fee	6	6	6
3	3	2	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	2	2	2
2	2	1	20-000-350-0303	Interest-CSD Treatment Compliance Fee	1	1	1
1,353	1,305	982	Total Use of Money and Property		743	743	743
CHARGES FOR CURRENT SERVICES							
0	0	0	20-000-360-2100	CSD Treatment Improvement Fees	0	0	0
0	0	0	20-000-360-2200	CSD Treatment Reimbursement Fees	0	0	0
0	0	0	20-000-360-2300	CSD Treatment Compliance Fees	0	0	0
0	0	0	20-000-360-3100	BHSD Treatment Improvement Fees	0	0	0
0	0	0	20-000-360-3200	BHSD Treatment Reimbursement Fees	0	0	0
0	0	0	20-000-360-3300	BHSD Treatment Compliance Fees	0	0	0
0	0	0	20-000-360-4100	BHSD Collections Improvement Fees	0	0	0
0	0	0	20-000-360-4200	BHSD Collections Reimbursement Fees	0	0	0
0	0	0	20-000-360-4300	BHSD Collections Compliance Fees	0	0	0
0	0	0	Total Charges for Current Services		0	0	0
245,953	247,258	247,919	TOTAL WASTEWATER SDC REVENUE		248,634	248,634	248,634

**City of Coos Bay 2016-2017 Budget
Wastewater SDC Fund 20
Department 770**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
CAPITAL OUTLAY							
0	0	0	20-770-520-2200	Merchant Fees WW Collection	0	0	0
0	0	0	20-770-520-2201	Merchant Fees WW Treatment	0	0	0
0	0	12,899	20-770-530-3102	Construction-Treatment Improvement	12,937	12,937	12,937
0	0	12,889	20-770-530-3103	Construction-Treatment Reimbursement	12,926	12,926	12,926
0	0	1,288	20-770-530-3104	Construction-Treatment Compliance	1,292	1,292	1,292
0	0	150,304	20-770-530-3105	Construction-Collections Improvement	150,737	150,737	150,737
0	0	33,861	20-770-530-3106	Construction-Collections Reimbursement	33,958	33,958	33,958
0	0	33,860	20-770-530-3107	Construction-Collections Compliance	33,957	33,957	33,957
0	0	2,013	20-770-530-3108	CSD Const.-Treatment Improvement	2,019	2,019	2,019
0	0	505	20-770-530-3109	CSD Const.-Treatment Reimbursement	507	507	507
0	0	300	20-770-530-3110	CSD Const.-Treatment Compliance	301	301	301
0	0	0	20-770-530-3111	BHSD Const.-Treatment Improvement	0	0	0
0	0	0	20-770-530-3112	BHSD Const.-Treatment Reimbursement	0	0	0
0	0	0	20-770-530-3113	BHSD Const.-Treatment Compliance	0	0	0
0	0	0	20-770-530-3114	BHSD Const.-Collections Improvement	0	0	0
0	0	0	20-770-530-3115	BHSD Const.-Collections Reimbursement	0	0	0
0	0	0	20-770-530-3116	BHSD Const.-Collections Compliance	0	0	0
<u>0</u>	<u>0</u>	<u>247,919</u>	Total Capital Outlay		<u>248,634</u>	<u>248,634</u>	<u>248,634</u>
<u>0</u>	<u>0</u>	<u>0</u>	20-770-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>245,953</u>	<u>247,258</u>	<u>0</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>245,953</u>	<u>247,258</u>	<u>247,919</u>	TOTAL WASTEWATER SDC EXPENSE		<u>248,634</u>	<u>248,634</u>	<u>248,634</u>

**City of Coos Bay 2016-2017 Budget
Stormwater SDC Fund 21
Department 780**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
				CARRYOVER BALANCE			
15,302	15,387	15,448	21-000-300-0100	Carryover-Improvement Fee	15,508	15,508	15,508
3,535	3,554	3,569	21-000-300-0200	Carryover-Compliance Fee	3,582	3,582	3,582
<u>18,837</u>	<u>18,941</u>	<u>19,017</u>		Total Carryover Balance	<u>19,090</u>	<u>19,090</u>	<u>19,090</u>
				USE OF MONEY AND PROPERTY			
85	82	62	21-000-350-0102	Interest-Improvement Fee	46	46	46
20	19	14	21-000-350-0104	Interest-Compliance Fee	11	11	11
<u>104</u>	<u>100</u>	<u>76</u>		Total Use of Money and Property	<u>57</u>	<u>57</u>	<u>57</u>
<u>18,941</u>	<u>19,042</u>	<u>19,093</u>		TOTAL STORMWATER SDC REVENUE	<u>19,147</u>	<u>19,147</u>	<u>19,147</u>
				CAPITAL OUTLAY			
0	0	15,510	21-780-530-3102	Construction-Improvement Fee	15,554	15,554	15,554
0	0	3,583	21-780-530-3104	Construction-Compliance Fee	3,593	3,593	3,593
<u>0</u>	<u>0</u>	<u>19,093</u>		Total Capital Outlay	<u>19,147</u>	<u>19,147</u>	<u>19,147</u>
<u>0</u>	<u>0</u>	<u>0</u>	21-780-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>18,941</u>	<u>19,042</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>18,941</u>	<u>19,042</u>	<u>19,093</u>		TOTAL STORMWATER SDC EXPENSE	<u>19,147</u>	<u>19,147</u>	<u>19,147</u>

**City of Coos Bay 2016-2017 Budget
Fire Station Reserve Fund 27
Department 835**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
0	214,286	215,143	27-000-300-0100	CARRYOVER BALANCE	215,423	215,423	215,423
				USE OF MONEY AND PROPERTY			
0	0	505,149	27-000-340-0100	OEM Grant	525,000	525,000	525,000
921	1,137	200	27-000-350-0100	Interest	1,100	1,100	1,100
36,361	0	0	27-000-380-0100	Miscellaneous	0	0	0
<u>37,282</u>	<u>1,137</u>	<u>505,349</u>		Total Use of Money and Property	<u>526,100</u>	<u>526,100</u>	<u>526,100</u>
				TRANSFERS IN			
180,400	0	0	27-000-390-1200	General Obligation Bond Fund	0	0	0
<u>180,400</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>217,682</u>	<u>215,423</u>	<u>720,492</u>		TOTAL FIRE STATION RESERVE REV.	<u>741,523</u>	<u>741,523</u>	<u>741,523</u>
				CAPITAL OUTLAY			
3,096	0	0	27-835-530-3023	Fire Station	0	0	0
300	0	720,492	27-835-530-3034	Vehicle	741,523	741,523	741,523
<u>3,396</u>	<u>0</u>	<u>720,492</u>		Total Capital Outlay	<u>741,523</u>	<u>741,523</u>	<u>741,523</u>
				TRANSFERS OUT			
0	0	0	27-835-550-5010	Transfer to General Fund	0	0	0
<u>214,286</u>	<u>215,423</u>	<u>0</u>		RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>217,682</u>	<u>215,423</u>	<u>720,492</u>		TOTAL FIRE STATION RESERVE EXPENSE	<u>741,523</u>	<u>741,523</u>	<u>741,523</u>

**City of Coos Bay 2016-2017 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
1,200,624	2,530,182	1,599,182	29-000-300-0100	CARRYOVER BALANCE	1,711,324	1,711,324	1,711,324
				GRANTS			
0	0	0	29-000-340-0300	State Grants	1,250,000	1,250,000	1,250,000
0	0	0			1,250,000	1,250,000	1,250,000
				USE OF MONEY AND PROPERTY			
23,598	32,447	2,000	29-000-350-0100	Interest	5,000	5,000	5,000
23,598	32,447	2,000		Total Use of Money and Property	5,000	5,000	5,000
				OTHER FINANCING SOURCES			
1,865,234	69,391	1,505,416	29-000-380-0400	Loan/Bond Proceeds IFA #1	1,604,808	1,604,808	1,604,808
152,020	1,555,084	5,918,025	29-000-380-0401	Loan/Bond Proceeds IFA #2	5,285,881	5,285,881	5,285,881
0	0	24,000,000	29-000-380-0402	Loan/Bond Proceeds #3	24,000,000	24,000,000	24,000,000
2,017,254	1,624,475	31,423,441		Total Other Financing Sources	30,890,689	30,890,689	30,890,689
				TRANSFERS IN			
1,608,634	1,358,418	1,650,433	29-000-390-0900	Wastewater Fund	1,553,823	1,553,823	1,553,823
1,608,634	1,358,418	1,650,433		Total Transfers In	1,553,823	1,553,823	1,553,823
4,850,110	5,545,522	34,675,056		TOTAL WW IMPROVEMENT REVENUE	35,410,836	35,410,836	35,410,836
				CAPITAL OUTLAY			
4,000	1,297	50,000	29-810-530-3001	Stormwater Collection System-Capital Projects	1,150,000	1,150,000	1,150,000
34,972	24,207	60,000	29-810-530-3002	Wastewater Plant 1 - Capital Projects	100,000	100,000	100,000
25,597	59,812	125,000	29-810-530-3003	Wastewater Plant 2 - Capital Projects	100,000	100,000	100,000
118,291	90,819	180,000	29-810-530-3004	Wastewater Collection System - Capital Projects	200,000	200,000	200,000
21,868	168,590	163,600	29-810-530-3008	Vehicles	107,500	107,500	107,500
11,183	0	11,110,178	29-810-530-3009	WW Structures - Loan Proceeds Balance	9,775,597	9,775,597	9,775,597
97,644	248,850	750,000	29-810-530-3010	WW Emergency	1,403,657	1,403,657	1,403,657
0	0	1,923,015	29-810-530-3011	Debt Issuance Costs	1,923,015	1,923,015	1,923,015
8,403	0	275,615	29-810-530-3012	Stormwater Collections - IFA#1	257,694	257,694	257,694
0	0	75,000	29-810-530-3013	Wastewater Plant 1 - IFA#1	75,000	75,000	75,000
958,133	11,105	50,873	29-810-530-3014	Wastewater Plant 2 - IFA#1	50,873	50,873	50,873
887,817	58,285	789,000	29-810-530-3015	Wastewater Collection - IFA#1	1,300,000	1,300,000	1,300,000
0	0	167,500	29-810-530-3017	Wastewater Plant 1 - IFA#2	167,500	167,500	167,500
152,020	1,325,076	2,000,000	29-810-530-3018	Wastewater Plant 2 - IFA#2	2,000,000	2,000,000	2,000,000
0	246,975	1,955,275	29-810-530-3019	Wastewater Collection - IFA#2	1,800,000	1,800,000	1,800,000
0	0	15,000,000	29-810-530-3020	WW Treatment Plant 2 Construction - #3 Loan	15,000,000	15,000,000	15,000,000
2,319,928	2,235,016	34,675,056		Total Capital Outlay	35,410,836	35,410,836	35,410,836
				TRANSFERS			
0	0	0	29-810-550-5000	Transfer to WW Debt Service Fund	0	0	0
2,530,182	3,310,506	0	29-810-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
4,850,110	5,545,522	34,675,056		TOTAL WW IMPROVEMENT EXPENDITURES	35,410,836	35,410,836	35,410,836

**City of Coos Bay 2016-2017 Budget
Major Capital Reserve Fund 34**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Approved 2016-17	Adopted 2016-17
475,342	349,159	725,000	34-000-300-0100	CARRYOVER BALANCE	447,548	447,548	447,548
				REVENUE - OTHER AGENCIES			
0	0	695,500	34-000-340-0300	Federal Grants	650,000	650,000	650,000
6,500	6,500	40,000	34-000-340-0301	Grants	20,000	20,000	20,000
0	0	505,000	34-000-340-0302	State Grants	100,000	100,000	100,000
6,500	6,500	1,240,500		Total Revenue - Other Agencies	770,000	770,000	770,000
				USE OF MONEY AND PROPERTY			
2,003	4,614	200	34-000-350-0100	Interest	2,000	2,000	2,000
2,003	4,614	200		Total Use of Money and Property	2,000	2,000	2,000
				OTHER REVENUE			
10,986	7,235	0	34-000-380-0100	Miscellaneous	0	0	0
0	0	0	34-000-380-0500	Property Sales	0	0	0
39,069	420	0	34-000-380-0600	Equipment and Scrap Sales	0	0	0
30,000	1,300,369	0	34-000-380-0700	Timber Sales	977,530	977,530	977,530
80,055	1,308,024	0		Total Other Revenue	977,530	977,530	977,530
				TRANSFERS IN			
40,000	0	0	34-000-390-0700	Parks Improvement Fund	0	0	0
40,000	0	0		Total Transfers In	0	0	0
603,900	1,668,298	1,965,700		TOTAL MAJOR CAPITAL RESERVE REVENUE	2,197,078	2,197,078	2,197,078

**City of Coos Bay 2016-2017 Budget
Major Capital Reserve Fund 34
Department 870**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
MATERIALS AND SERVICES							
38,273	53,396	100,000	34-870-520-2301	Timber Costs	150,000	150,000	150,000
0	0	0	34-870-520-2309	Bldg Maintenance	0	0	0
<u>38,273</u>	<u>53,396</u>	<u>100,000</u>		Total Materials and Services	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
CAPITAL OUTLAY							
0	0	25,000	34-870-530-3006	Brownfields State Grant	25,000	25,000	25,000
0	0	400,000	34-870-530-3007	Brownfields Federal Grant	400,000	400,000	400,000
45,200	155,249	119,000	34-870-530-3008	Vehicles	212,500	212,500	212,500
30,041	0	0	34-870-530-3012	Police Equipment/Improvements	0	0	0
0	0	125,000	34-870-530-3013	Fire Equipment (Fire Truck)	145,595	145,595	145,595
91,000	10,939	365,500	34-870-530-3023	Equipment	362,000	362,000	362,000
0	6,950	35,000	34-870-530-3025	Building Maintenance	25,000	25,000	25,000
0	0	480,000	34-870-530-3028	Downtown Bus Transfer Station	0	0	0
50,227	1,180	0	34-870-530-3046	Library Improvements	75,000	75,000	75,000
	8,235	0	34-870-530-3055	Coos Art Musuem	0	0	0
<u>216,468</u>	<u>182,553</u>	<u>1,549,500</u>		Total Capital Outlay	<u>1,245,095</u>	<u>1,245,095</u>	<u>1,245,095</u>
TRANSFERS TO							
0	310,000	150,000	34-870-550-5010	General Fund	0	0	0
0	75,000	75,000	34-870-550-5020	Technology Fund	175,000	175,000	175,000
0	120,000	0	34-870-550-5021	Parks Improvement Fund	61,584	61,584	61,584
<u>0</u>	<u>505,000</u>	<u>225,000</u>		Total Transfers	<u>236,584</u>	<u>236,584</u>	<u>236,584</u>
0	0	91,200	34-870-560-6001	CONTINGENCY	565,399	565,399	565,399
<u>0</u>	<u>0</u>	<u>0</u>	34-870-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
<u>349,159</u>	<u>927,349</u>	<u>0</u>		Unappropriated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>603,900</u>	<u>1,668,298</u>	<u>1,965,700</u>		TOTAL MAJOR CAPITAL RESERVE EXPENSE	<u>2,197,078</u>	<u>2,197,078</u>	<u>2,197,078</u>

**City of Coos Bay 2016-2017 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
4,829,947	4,856,093	4,844,764	39-000-300-0100	CARRYOVER BALANCE	4,839,049	4,839,049	4,839,049
4,800,000	4,800,000	4,800,000		Carryover - Nonspendable	4,800,000	4,800,000	4,800,000
0	0	0		Carryover - Restricted	0	0	0
29,947	56,094	44,764		Carryover - Assigned	39,049	39,049	39,049
4,829,947	4,856,094	4,844,764		Total Carryover	4,839,049	4,839,049	4,839,049
USE OF MONEY AND PROPERTY							
26,147	25,086	19,000	39-000-350-0100	Interest	21,000	21,000	21,000
26,147	25,086	19,000		Total Use of Money and Property	21,000	21,000	21,000
OTHER FINANCING SOURCES							
58,155	0	0	39-000-390-0100	Loan from General Fund	0	0	0
58,155	0	0		Total Other Financing Sources	0	0	0
4,914,249	4,881,179	4,863,764	TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND		4,860,049	4,860,049	4,860,049
DEBT SERVICE							
57,214	28,977	29,298	39-880-540-4001	Principal	29,592	29,592	29,592
941	1,553	1,502	39-880-540-4002	Interest	1,207	1,207	1,207
58,155	30,530	30,800		Total Debt Service	30,799	30,799	30,799
0	0	32,964	39-880-560-6001	Contingency	29,250	29,250	29,250
4,800,000	4,800,000	4,800,000	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	4,800,000	4,800,000	4,800,000
56,094	50,649	0	Unappropriated Fund Balance		0	0	0
4,914,249	4,881,179	4,863,764	TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE		4,860,049	4,860,049	4,860,049

**City of Coos Bay 2016-2017 Budget
Technology Reserve Fund 40
Department 830**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
125,486	79,363	39,363	40-000-300-0100	CARRYOVER BALANCE	5,000	5,000	5,000
				USE OF MONEY AND PROPERTY			
0	0	8,000	40-000-340-0300	Grants	0	0	0
581	586	200	40-000-350-0100	Interest	200	200	200
581	586	8,200		Total Use of Money and Property	200	200	200
				TRANSFERS IN			
6,500	6,500	6,500	40-000-390-0900	Wastewater Fund	25,000	25,000	25,000
0	0	1,000	40-000-390-1000	Gas Tax	5,000	5,000	5,000
0	75,000	75,000	40-000-390-1400	Major Capital	175,000	175,000	175,000
5,300	5,300	5,300	40-000-390-1700	Building Codes	6,000	6,000	6,000
11,800	86,800	87,800		Total Transfers In	211,000	211,000	211,000
137,867	166,749	135,363		TOTAL TECH RESERVE REVENUE	216,200	216,200	216,200
				MATERIALS AND SERVICES			
30,888	30,888	50,000	40-830-520-2108	Contractual	120,000	120,000	120,000
30,888	30,888	50,000		Total Materials and Services	120,000	120,000	120,000
				CAPITAL OUTLAY			
23,031	65,310	80,002	40-830-530-3001	Computer Hardware & Software	60,839	60,839	60,839
23,031	65,310	80,002		Total Capital Outlay	60,839	60,839	60,839
				DEBT SERVICE			
0	0	0	40-830-540-4001	Principal	30,000	30,000	30,000
0	0	0		Total Debt Service	30,000	30,000	30,000
				TRANSFERS			
4,585	5,361	5,361	40-830-550-5020	Transfer to County-wide CAD Reserve Fund	5,361	5,361	5,361
4,585	5,361	5,361		Total Transfers	5,361	5,361	5,361
				RESERVE FOR FUTURE EXPENDITURES			
0	0	0	40-830-560-6005		0	0	0
79,363	65,189	0		Unappropriated Fund Balance	0	0	0
137,867	166,749	135,363		TOTAL TECH RESERVE EXPENSE	216,200	216,200	216,200

**City of Coos Bay 2016-2017 Budget
County-wide CAD Core Reserve Fund 41
Department 890**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
32,154	19,942	19,942	41-000-300-0100	CARRYOVER BALANCE	7,027	7,027	7,027
				REVENUE FROM OTHER AGENCIES			
753	753	753	41-000-340-1100	City of Bandon	753	753	753
8,854	9,857	8,855	41-000-340-1200	Coos County Sheriffs Office	9,857	9,857	9,857
1,507	1,507	1,507	41-000-340-1300	Coos County District Attorneys Office	1,507	1,507	1,507
753	753	753	41-000-340-1400	SCINT	753	753	753
1,302	1,302	1,302	41-000-340-1500	City of Coquille	1,302	1,302	1,302
753	753	753	41-000-340-1600	City of Myrtle Point	873	873	873
3,554	3,554	3,554	41-000-340-1700	City of North Bend	3,554	3,554	3,554
377	377	0	41-000-340-1800	Coquille Indian Tribe	377	377	377
<u>17,854</u>	<u>18,856</u>	<u>17,477</u>		Total Revenue from Other Agencies	<u>18,976</u>	<u>18,976</u>	<u>18,976</u>
				USE OF MONEY AND PROPERTY			
170	112	50	41-000-350-0100	Interest	50	50	50
<u>170</u>	<u>112</u>	<u>50</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				TRANSFERS IN			
4,585	5,361	5,361	41-000-390-1500	Transfer from Technology Fund	5,361	5,361	5,361
<u>4,585</u>	<u>5,361</u>	<u>5,361</u>		Total Transfers In	<u>5,361</u>	<u>5,361</u>	<u>5,361</u>
<u>54,762</u>	<u>44,271</u>	<u>42,830</u>		TOTAL COUNTY-WIDE CAD RESERVE REVENUE	<u>31,414</u>	<u>31,414</u>	<u>31,414</u>
				MATERIALS AND SERVICES			
6,288	16,801	20,000	41-890-520-2108	Contractual	20,000	20,000	20,000
<u>6,288</u>	<u>16,801</u>	<u>20,000</u>		Total Materials and Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
				CAPITAL OUTLAY			
28,532	500	22,830	41-890-530-3001	Computer Hardware & Software	11,414	11,414	11,414
<u>28,532</u>	<u>500</u>	<u>22,830</u>		Total Capital Outlay	<u>11,414</u>	<u>11,414</u>	<u>11,414</u>
<u>19,942</u>	<u>26,969</u>	<u>0</u>	41-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>54,762</u>	<u>44,271</u>	<u>42,830</u>		TOTAL COUNTY-WIDE CAD RESERVE EXPENSE	<u>31,414</u>	<u>31,414</u>	<u>31,414</u>

**City of Coos Bay 2016-2017 Budget
Rainy Day Reserve Fund 42
Department 890**

Actual 2013-14	Actual 2014-15	Council Adopted 2015-16	Acct. No.		Proposed 2016-17	Committee Approved 2016-17	Council Adopted 2016-17
396,395	487,711	489,662	42-000-300-0100	CARRYOVER BALANCE	580,321	580,321	580,321
				USE OF MONEY AND PROPERTY			
2,473	2,587	1,500	42-000-350-0100	Interest	2,000	2,000	2,000
2,473	2,587	1,500		Total Use of Money and Property	2,000	2,000	2,000
				TRANSFERS			
88,843	0	67,429	42-000-390-0800	Transfer from General Fund	100,000	100,000	100,000
88,843	0	67,429		Total Transfers In	100,000	100,000	100,000
487,711	490,298	558,591		TOTAL RAINY DAY RESERVE REVENUE	682,321	682,321	682,321
				CAPITAL OUTLAY			
0	0	558,591	42-890-530-3001	Construction	682,321	682,321	682,321
0	0	558,591		Total Capital Outlay	682,321	682,321	682,321
				TRANSFERS			
0	0	0	42-890-550-5020	Transfer to General Fund	0	0	0
0	0	0		Total Transfers	0	0	0
487,711	490,298	0	42-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
487,711	490,298	558,591		TOTAL RAINY DAY RESERVE EXPENSES	682,321	682,321	682,321
28,508,622	31,905,521	64,578,864		Total Other Expenditures	67,046,769	67,046,769	67,046,769
11,708,334	12,303,947	12,703,538		Total General Fund Expenditures	13,578,706	13,578,706	13,578,706
40,216,958	44,209,468	77,282,402		TOTAL OF ALL CITY FUNDS	80,625,475	80,625,475	80,625,475

APPENDIX A

Time Driven Activity Based Costing

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

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

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

APPENDIX B

City of Coos Bay 2016-2017 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		27%	21%									2%	12%	8%	10%	8%	8%	2%	2%	
Community Dev Director																				
Eric Day			50%						40%											10%
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%	30%								7%	5%	12%	12%	12%	12%	3%	2%	
Accounting Tech I																				
Tanya Argyle			5%	30%								7%	5%	12%	12%	12%	12%	4%	1%	
Intermediate Accountant																				
Vacant			5%	18%								7%	5%	15%	15%	15%	15%	5%		
Intermediate Accountant																				
Debbie Frankenberger			6%	15%								7%	5%	15%	15%	15%	15%	5%	2%	
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																				
Tom Dixon			25%						75%											
WW Project Engineer																				
Jennifer Wirsing														23%	27%	25%	25%			
Resident Project Engineer																				
Jan Kerbo															100%					
Planner I																				
Debbie Erier			35%						65%											
Codes Enforcement / Codes Inspector 1																				
Vacant							40%		10%											50%
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 Coordinator																				
Kevin Neff									10%			10%		15%	15%	35%	15%			
Civil Engineering Tech																				
Jason Vinyard									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 Mtnc Worker II																				
David Crandall											60%	10%							30%	
Maintenance II																				
Walter Shaeffer											2%	60%					20%	18%		
PW Admin Clerk																				
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							22%							5%	5%	13%	5%	3%		
Mechanic II																				
Jared Anderson							72%						10%		2%	10%	2%	1%	1%	

APPENDIX C

City of Coos Bay 2016-2017 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		27%	21%									2%	12%	8%	10%	8%	8%	2%	2%	
Community Dev Director																				
Eric Day			50%						40%											10%
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%	30%								7%	5%	12%	12%	12%	12%	3%	2%	
Accounting Tech I																				
Tanya Argyle			5%	30%								7%	5%	12%	12%	12%	12%	4%	1%	
Intermediate Accountant																				
Vacant			5%	18%								7%	5%	15%	15%	15%	15%	5%		
Intermediate Accountant																				
Debbie Frankenberger			6%	15%								7%	5%	15%	15%	15%	15%	5%	2%	
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																				
Tom Dixon			25%						75%											
WW Project Engineer																				
Jennifer Wirsing														23%	27%	25%	25%			
Resident Project Engineer																				
Jan Kerbo															100%					
Planner I																				
Debbie Erier			35%						65%											
Codes Enforcement / Codes Inspector 1																				
Vacant							40%		10%											50%
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 Coordinator																				
Kevin Neff									10%			10%		15%	15%	35%	15%			
Civil Engineering Tech																				
Jason Vinyard									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 Mtnc Worker II																				
David Crandall											60%	10%							30%	
Maintenance II																				
Walter Shaeffer											2%	60%					20%	18%		
PW Admin Clerk																				
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								22%						5%	5%	13%	5%	3%		
Mechanic II																				
Jared Anderson								72%					10%		2%	10%	2%	1%	1%	

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2016

100.0%

AFSCME - Contract Expires 06/30/2016 100.0%

	I	II	III	IV	V	VI	VII
Effective 7/1/16							
(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
IT Administrator	4220	4387	4563	4747	4935	5133	5262
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, PW Admin Clerk	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 6/30/2018 101.0%

	I	II	III	IV	V	VI
Effective 7/1/16						
Sergeant	5499	5775	6063	6368	6686	7019
Police Officer	4527	4755	4993	5243	5505	5780
Communication Supervisor	4254	4467	4690	4925	5169	5428
Dispatcher	3703	3886	4081	4285	4498	4723
Clerical Specialist Supervisor	3540	3717	3904	4100	4307	4521
Clerical Specialist	3201	3361	3530	3707	3891	4087
Evidence/Prop. Clerk/Civilian Police Asst.	3201	3361	3530	3707	3891	4087

CBPOA Certification Pay:	Dispatcher	Officer
Intermediate DPSST Cert.	165.30	202.30
Advanced DPSST Cert.	283.37	346.80
CBPOA Longevity Pay:	Clerical & Non-Cert. Dispatchers	Officers & Cert. Dispatchers
10 years	2.0%	0.0% of base pay
15 years	4.5%	2.5% of base pay
20 years	7.0%	5.0% of base pay
25 Years	9.0%	7.0% of base pay

Bilingual, Investigations, canine, BA/BS or equivalent 5% of base pay for each category
 Motorcycle Pay 5% of base pay during time on motorcycle May-Oct
 AA/AS or equivalent 2.5% of base pay
 Physical Abilities Test 1,000 Annually in November

NON-REPRESENTED EMPLOYEES 100.0%

	I	II	III	IV	V	VI
Effective 7/1/16						
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, Resident Project Representative	6396	6717	7052	7403	7772	8162
Fire Battalion Chief	6211	6522	6848	7191	7551	7927
Library Director	6074	6378	6696	7031	7383	7751
City Attorney	6064	6367	6685	7020	7371	7740
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
Asst 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					

IAFF - Contract Expires 06/30/2017 102.0%

	I	II	III	IV	V	VI
Effective 7/1/16						
Lieutenant	4880	5124	5379	5647	5930	6227
Firefighter/Engineer	4646	4880	5124	5379	5647	5930

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

APPENDIX E

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.

APPENDIX F
**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		