

City of Coos Bay



Adopted Budget
FY 2017/2018

City of Coos Bay Budget Committee

Fiscal Year 2017/2018

City Council Members

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Fire Chief Mark Anderson
Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works & Community Development Director Jim Hossley

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City of Coos Bay

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 preservation and enhancement of the cultural, historical, and natural beauty of our area.

City Council's 25 Year Vision

- Coos Bay is a vital, thriving, and beautiful city serving both local residents and visitors.
- Our community is a safe place.
- We are thoughtful and intentional in our approach to growth in all nodes of the City – Downtown, Empire, and Eastside.
- We have a diverse and bustling economy. Coos Bay is welcoming and supportive for businesses small and large.
- City infrastructure and facilities are well-maintained and fully meet the needs of the community.
- Our waterfront, greenspaces, sidewalks, and trails offer healthy recreation opportunities for all to enjoy.
- We work closely with our partners in North Bend, Coos County, and the region to achieve our mutual goals.

City Council's Leadership Approach for 2017-2019

- The Council serves the whole City.
- The City is a good steward, good partner, good communicator, and collaborative leader.
- The Mayor and Councilors are leaders in articulating a vision for our City and demonstrating how we can achieve that vision.
- The City builds credibility through tangible actions, large and small, that benefit the people of Coos Bay.
- The City effectively informs and engages the community.



City of Coos Bay

2017-2019 Council Priorities

1. The Coos Bay City Council has identified ongoing maintenance and improvement of the City's Wastewater System as a priority.

The City is in year five of an adopted twenty-year Wastewater System Capital Improvement Plan (CIP). It's the Council's desire to focus on the upcoming five years of the Capital Improvement Plan with emphasis on the following:

- The creation and adoption of five-year Financial Plan to address planned capital improvements and ongoing operational and maintenance needs. (To be accomplished before end of FYE2017)
- A Communications Plan aimed at educating the public on the health of the infrastructure to include deficiencies, the adopted CIP intended at addressing major system deficiencies along with the cost to operate and maintain this vital community utility. (To be accomplished before end of FYE2018)
- Evaluate current and potential policies aimed at improving and maintaining privately-owned business and residential sewer laterals which connect to the wastewater utility. Policies to be evaluated could include but are not limited to: (1) the requirement of sewer lateral inspections and the completion of necessary repairs prior to the sale of the property; (2) City considering financially partnering with private property owners who's laterals beneath the City's streets need to be replaced; and (3) an ordinance requiring commercial business to limit fats, oils, and grease from entering in the City's collection system. (To be accomplished before end of FYE2019)

2. The Coos Bay City Council has identified maintenance and repair of the City's Transportation and Parking Infrastructure as a priority.

The health of the City's roads and parking lots are in fair to poor condition due to deferred maintenance from a lack of sufficient resources. In 2013, the Council established a Streets Task Force which provided recommendations on the management and financing of transportation infrastructure. Two of the recommendations and been completed and a third pursued: (1) updating the City's Street Conditions Assessment report (updated in 2014 and adopted in 2015); (2) increasing the Pacific Power and Light franchise fee 2% to cover streetlight and traffic signal expenses paid out the limited City's share of state's gas tax which limited resources for street maintenance (franchise was renegotiated and adopted in 2015); implementing a local fuel tax (a gas tax ballot measure failed in 2016).

It's the Council's desire to focus on improving the health of the City's transportation and parking infrastructure through the following:

- The adoption of an ordinance aimed at preserving the health of the infrastructure through the establishment of requirements for utility companies who disturbed the road surface and/or road beds to maintain or install utilities. (To be accomplished before end of FYE2017)
- Consideration of increasing needed revenue through a local gas tax, Urban Renewal special levy, a street utility fee, parking district assessment and/or General Obligation bonds. (To be accomplished before end of FYE2018)



City of Coos Bay

2017-2019 Council Priorities

3. The Coos Bay City Council has identified the building of a new Library facility outside of the tsunami inundation zone as a priority.

The foundation pilings supporting the Library have failed and resulted in foundation settlement. The cost to mitigate and stabilize the foundation far exceeds the value of the 60-year-old facility which is located within the tsunami inundation zone. While the foundation continues to sink, it is still considered safe to occupy; but there will come a time when it will no longer be useable. In 2014, the Council established a Library Facility Steering Committee who have undertaken a strategic planning process (Council adopted the Strategic Plan in 2015) and completed a library needs assessment in late 2016. It is currently being evaluated.

It's the Council's desire to focus on the following:

- Locate a site for the new library facility outside the tsunami inundation zone; and if possible, within the downtown URA district. (To be accomplished before end of CY 2017)
- Consider co-locating community resources to meet unmet community needs and generate funding options. (To be accomplished before end of CY2018)
- Create a capital building project budget and a fundraising plan to fund the project. (To be accomplished before end of CY2018)

4. The Coos Bay City Council has identified economic development as a priority.

There is little doubt that tourism is an important sector of the economy in our city and the greater community. The City's role in support of tourism promotions has been through its longstanding partnership in the Coos Bay North Bend Visitor Convention Bureau (VCB). The City of Coos Bay has a long history of supporting tourism attractions such as the Coos Art Museum, Marshfield Sun Museum, Egyptian Theatre, Dolphin Theatre, Coos Bay Boat Building Center, Coos History Museum, annual Tall Ship visits, Fun Festival, Blackberry Arts Festival, and Empire Clamboree, just to name a few organizations and events.

Through the City's two Urban Renewal Districts, a vast number of economic development projects have been undertaken over the years in an effort to eliminate blight which adversely affect how our city looks and the economic health of our community. While much has been done, the existing Downtown Urban Renewal District and the Empire Renewal District plans are in need of updating.

It's the Council's desire to focus on the following:

- Stabilize the VCB through an updated agreement. (To be accomplished before end of FYE2017)
- Consider increasing the transient occupancy tax with the goal of providing additional funds to the VCB. (To be accomplished before end of CY2018)



City of Coos Bay

2017-2019 Council Priorities

- Update the Downtown URA Plan. (To be accomplished before end of CY2017)
- Update the Empire URA Plan. (To be accomplished before end of CY2018)
- Complete the Jordan Cove Community Enhancement Plan and encourage adoption of the Plan by our Enterprise Zone partners. (To be accomplished before end of CY2017)
- Pursue development of the Hollering Place property. (To be accomplished before end of FYE2017)
- Update the Front Street Plan. (To be accomplished before end of CY2017)
- Update and reinstate System Development Charges to defray the costs of creating additional capacity in transportation, wastewater, and stormwater infrastructure for future development within the City. (To be accomplished before end of CY2018)
- Create and adopt a 20-year infrastructure Capital Improvement Plan to identify and plan for future infrastructure needs. (To be accomplished before end of CY2018)

5. The Coos Bay City Council has identified updating the City Charter as a priority.

The Coos Bay City Charter is the most important legal document of the City. The Coos Bay City Charter defines the powers, functions, and essential procedures of city government. The City Charter has been amended from time to time to meet the needs of the City and the desires of the voters. One of the prior amendments (public safety staffing levels) was determined after the amendment to be unconstitutional and invalid. The wording of another amendment (bonding) contradicts another section and is overly broad and limits the City from taking timely advantage a financing option. Part of the original City Charter language (meeting requirements of the Council) could be amended to provide greater flexibility for the Council to meet as needed.

It's the Council's desire to evaluate possible changes to the City Charter to include, but not limited to the following:

- Section 4.1 Meetings of the Council (To be accomplished before end of CY2018)
- Section 9.11 Funds for Police Officers and Firefighters (To be accomplished before end of CY2018)
- Section 9.12 Sales of Bonds and Warrants (To be accomplished before end of CY2018)

CITY OF COOS BAY BUDGET MESSAGE FY 2017-2018

To the Honorable Mayor Joe Benetti, members of the City Council, citizen members of the Budget Committee, and the citizens of Coos Bay it is my honor and pleasure to submit the City's Fiscal Year (FY) 2017-2018 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 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 2017-2018 City of Coos Bay budget recommendations for all funds and accounts totals \$75,831,449 which includes \$27,613,714 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.

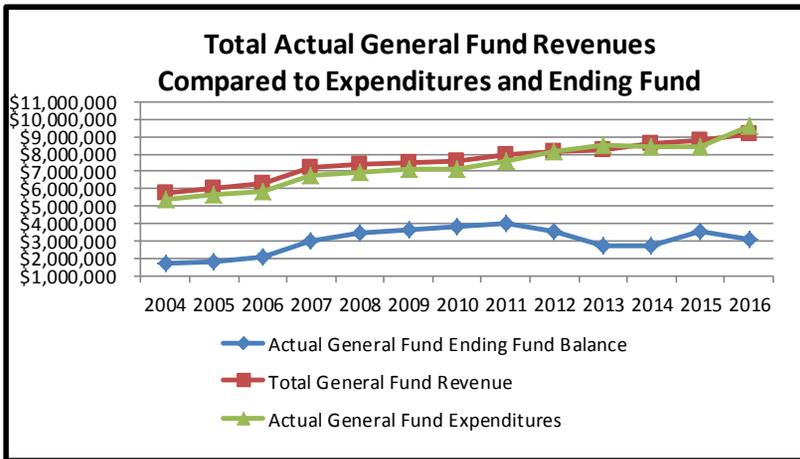
- **Personnel Services:** The City of Coos Bay provides our residents with a wide array of municipal services. Police and fire protection, beautiful parks, street repair and maintenance programs, stormwater and wastewater utilities, and many other fine services which are provided by dedicated City employees. 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 a 0% cost of living adjustment (COLA) for IAFF; 1.9% for AFSCME, non-represented (management), and CBPOA employees. Personnel expenses comprise 16% of the total City operating budget with salaries comprising 62% and benefits comprising 38% 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 proposed budget reflects increases in employee insurance costs (9% medical, 5% vision, and 2% dental) over the prior fiscal year budget. The proposed budget also includes the recent PERS rate hikes which have resulted in an additional PERS cost of \$191,915 over that of last year.

- **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. The chart on the following page illustrates General Fund expenditures were more than revenue and resulted in a lower Carryover balance to start the next fiscal year. The Carryover balance (also known as the ending fund balance) continues to be a challenge to maintain.



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.

This budget includes an increase of .25% in property tax revenue which reflects the slight increase in the prior year (\$5,055). As property tax revenue is 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 continues to monitor expenditures which include:

- Limiting all discretionary spending on materials and services.
- Restricting capital expenditures.
- Keeping several vacant positions unfilled.

The actions taken in FYE2017 to reduce expenses included:

- Reorganized and combined the Public Works Department and the Community Development Department which reduced the need for one of the two department heads.
- Began discussions aimed at reducing personnel expenses through the combining and/or contracting out public safety dispatch services.

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.
- Increased fees on several public safety service agreements.

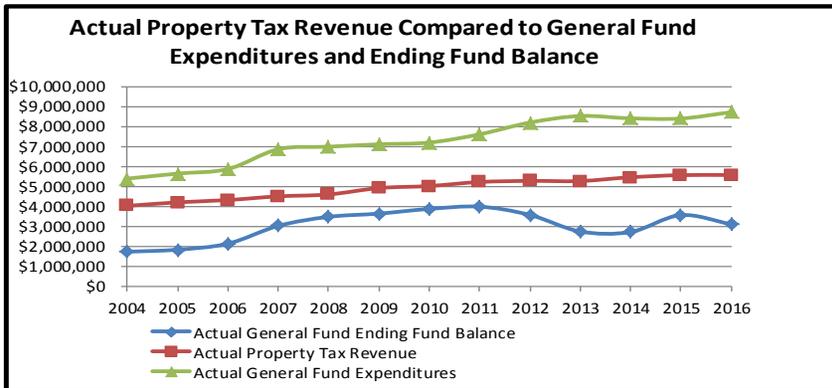
Through the collective efforts of the Council and staff, the General Fund is expected to begin the new fiscal year with a \$3,000,000 beginning fund balance (Carryover). While the post-recession effects are still evident and through continued balancing measures, the proposed budget projects a General Fund unappropriated ending fund balance \$62,016 less than the prior year - this is the carryover for the next budget cycle.

General Fund Revenue resources are estimated to be:

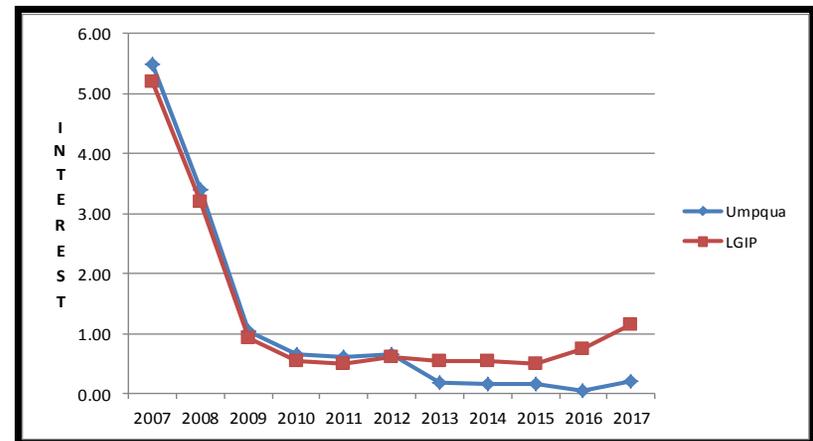
1. Property taxes	\$5,494,720
2. Franchise Fees	1,996,484
3. Licenses & Permits	155,397
4. Fines, Grants, & State Revenues	616,250
5. Use of Money & Property	112,000
6. Services & Repayments	827,850

7. Other Revenue	16,200
8. Du Jour Financing Repayment	1,600,000
9. Transfers in	<u>30,800</u>
Total (including carryover):	\$13,849,702

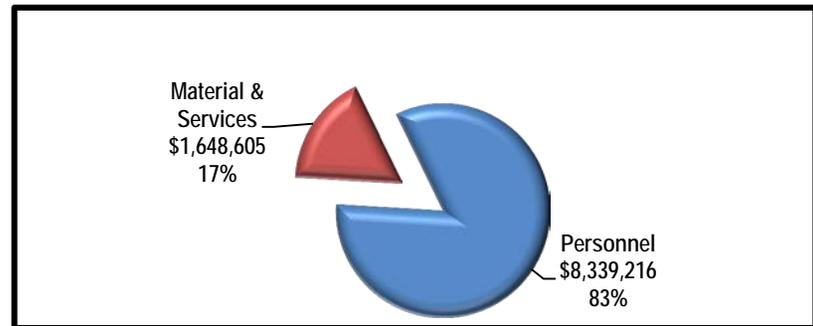
Property Tax Revenue: The primary source of General Fund revenue is property tax. Projected property tax revenue reflects a slight increase in the growth in property assessments. While expenses have continued to rise, the projected property tax revenue is expected to be approximately .25% more than actually received during the FYE 2017 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.



An important source of General Fund revenue in the past has been interest revenue. The following chart reflects the dramatic effects of the great recession and post-recession has had on interest rates.



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



Gas Tax Fund – Streets: Maintaining the City’s street infrastructure is an ongoing concern. It is currently estimated in order to bring the City streets up to a “good” condition it

would cost at least \$20,000,000 based upon the Pavement Condition Assessment report which was last revised in 2015.

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 \$975,000 in revenue from the State’s tax placed on gasoline.

The Council created a Streets Task Force in 2013 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 in progress); (5) consider seeking an amendment to the City Charter to allow for increased flexibility for bonding alternatives; (6) creating a comprehensive marketing and education campaign; (7) explore new revenue sources in an effort to provide greater funding to be used in the maintenance of the City’s street infrastructure. Pursuant to recommendations from the Streets Task Force and approval of the City Council, the PP&L franchise fee was increased 2% during FYE 16. This fiscal year will be the second full year in which the revenue will be collected. While this increased

revenue has allowed staff to undertake additional street maintenance projects, there is not sufficient funds to adequately maintain this vital infrastructure.

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 6.4%. The last rate increase occurred in May 2015. 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 a 20-year planning period at a cost of \$81.4 million (today’s dollars). We are in year 7 of the 20-year plan, and we are on track to complete 38% through the project loans secured by the City to date. The proposed budget includes \$22,155,963 in loan and grant 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 which is underway and expected to be completed in 2018. To ensure a cost effective project, an engineer specializing in wastewater was 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.

Additionally, a Contracts Admin Specialist was hired to help ensure grant and loan covenant compliance and to assist in the timely submission of disbursement requests.

Hotel/Motel Fund: The Hotel/Motel Fund included funds to provide support to add 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. Due to low interest rates, the General Fund was required to fund the last three debt service payments through a transfer. 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 budget year including a timber sale.

Rainy Day Reserve Fund: This fund was created during the FY 2008-09 budget year. I am recommending the Budget Committee appropriate the 2.5% of the General Fund beginning balance of FYE 18. Currently, the fund has approximately \$586,728.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,600,000.

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,



April 4, 2017

**City of Coos Bay 2017-2018 Budget
Property Tax Levy Summary**

	Actual 2014-15	Actual 2015-16	Budget Adopted 2016-17	Actual 2016-17	Budget Proposed 2017-18	Budget Adopted 2017-18
Coos County Assessor Table 4a						
Line 17 Assessed Value (Less UR Excess Value)	877,382,260	892,192,003	901,057,196	904,689,559	906,920,039	906,920,039
General Fund Tax Imposed						
Line 24 Within Statutory Limits	5,583,924	5,678,178	5,734,598	5,757,716	5,771,911	5,771,911
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	989,319,190	998,456,195	1,005,445,388	1,003,412,860	1,010,402,053	1,010,402,053
Line 12 G.O. Bonds Tax Imposed - Certified	546,778	542,944	542,833	542,833	470,000	470,000
Actual and Estimated Tax Rate (/1000) **						
Line 18 G.O. Bonds	<u>0.5527</u>	<u>0.5438</u>	<u>0.5399</u>	<u>0.5410</u>	<u>0.4652</u>	<u>0.4652</u>
TOTAL PROPERTY TAX IMPOSED	<u>6,130,702</u>	<u>6,221,122</u>	<u>6,277,431</u>	<u>6,300,549</u>	<u>6,241,911</u>	<u>6,241,911</u>
Total City Tax Rate Per Thousand (before reduction)	<u>6.9170</u>	<u>6.9081</u>	<u>6.9042</u>	<u>6.9053</u>	<u>6.8295</u>	<u>6.8295</u>

**City of Coos Bay 2017-2018 Budget
General Fund Tax Levy Computations**

	Actual 2014-15	Actual 2015-16	Budget Adopted 2016-17	Budget Proposed 2017-18	Budget Adopted 2017-18
Carryover	2,697,174	3,542,072	3,062,016	3,000,000	3,000,000
Current Property Taxes	5,222,241	5,256,337	5,161,138	5,194,720	5,194,720
Delinquent Taxes	323,690	294,649	320,000	300,000	300,000
Non Property Tax Revenues	3,408,899	3,604,559	3,704,303	3,724,181	3,724,181
Du Jour Repayment	311,413	452,277	896,449	1,600,000	1,600,000
CBNBWB Water Project Loan	0	404,000	404,000	0	0
Transfers	340,530	95,805	30,799	30,800	30,800
Total	12,303,947	13,649,699	13,578,706	13,849,702	13,849,702
	Actual 2014-15	Actual 2015-16	Budget Adopted 2016-17	Budget Proposed 2017-18	Budget Adopted 2017-18
Property Tax Revenue Within Statutory Limits	5,583,924	5,678,178	5,734,598	5,771,911	5,771,911
Uncollectible (10%)	(558,392)	(567,818)	(573,460)	(577,191)	(577,191)
Taxes Necessary to Balance (Current Budget)	5,025,532	5,110,360	5,161,138	5,194,720	5,194,720
Taxes Current Actual more (less) than Budget	196,709	145,977	0	0	0

**City of Coos Bay 2017-2018 Budget
General Obligation Bonds Tax Levy Computations**

	Actual 2014-15	Actual 2015-16	Budget Adopted 2016-17	Budget Proposed 2017-18	Budget Adopted 2017-18
Beginning Fund Balance (July)	236,974	295,646	315,746	356,687	356,687
Property Tax Revenues	516,486	502,717	488,550	450,000	450,000
Non Property Tax Revenues	2,273	3,267	100	1,000	1,000
Delinquent Taxes	32,013	28,958	20,000	20,000	20,000
Transfers	0	0	0	0	0
Total Revenues	787,746	830,587	824,396	827,687	827,687
Total Bonded Debt	492,100	488,550	494,000	450,000	450,000
Uncollectible	54,517	54,394	48,833	47,000	47,000
Taxes Necessary to Balance Budget	546,617	542,944	542,833	497,000	497,000
Tax Levy (imposed)	546,778	542,944	542,833	497,000	497,000
Less Uncollectible (10%)	54,678	54,294	54,283	47,000	47,000
Taxes Necessary to Balance Budget (anticipated)	492,100	488,650	488,550	450,000	450,000
Total Revenues less Bonded Debt equals Carryover	295,646	342,037	330,396	377,687	377,687

**City of Coos Bay 2017-2018 Budget
Transfers**

	<u>Transfers In</u>	<u>Transfers Out</u>
GENERAL FUND		
<u>to Revenue Bond Fund</u>	0	63,000
<u>to Rainy Day Fund</u>	0	100,000
<u>to State Gas Fund</u>	0	300,000
<u>from Jurisdictional Exchange Fund</u>	30,800	
STATE GAS TAX FUND		
<u>from General Fund</u>	300,000	0
<u>to Technology Reserve Fund</u>	0	5,000
<u>to Street Improvement Fund</u>	0	300,000
WASTEWATER FUND		
<u>to Wastewater Improvement Fund</u>	0	1,450,769
<u>to Technology Reserve Fund</u>	0	25,000
<u>from Revenue Bond Fund</u>	725,000	
<u>to Revenue Bond Fund</u>	0	851,389
BUILDING CODES FUND		
<u>to Technology Fund</u>	0	6,000
JURISDICTIONAL EXCHANGE FUND		
<u>to General Fund</u>	0	30,800
REVENUE BOND FUND		
<u>to Wastewater Fund</u>		725,000
<u>from General Fund</u>	63,000	0
<u>from Wastewater Fund</u>	851,389	0
STREET IMPROVEMENT FUND		
<u>from State Gas Tax Fund</u>	300,000	0
WASTEWATER IMPROVEMENT FUND		
<u>from Wastewater Fund</u>	1,450,769	0
MAJOR CAPITAL RESERVE FUND		
<u>to Technology Reserve Fund</u>	0	100,000
TECHNOLOGY RESERVE FUND		
<u>from Wastewater Fund</u>	25,000	0
<u>from Major Capital Fund</u>	100,000	0
<u>from State Gas Fund</u>	5,000	0
<u>from Building Codes Fund</u>	6,000	0
<u>to County-wide CAD Reserve Fund</u>	0	5,361
COUNTY-WIDE CAD CORE RESERVE FUND		
<u>from Technology Reserve Fund</u>	5,361	0
RAINY DAY FUND		
<u>to General Fund</u>	0	0
<u>from General Fund</u>	100,000	0
TOTAL TRANSFERS IN & OUT	3,962,319	3,962,319

**City of Coos Bay 2017-2018 Budget
Summary of Resources**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
OPERATING RESOURCES						
12,303,947	13,649,699	13,578,706	General Fund	13,849,702	14,130,657	14,130,657
1,223,224	1,574,478	1,390,031	State Gas Tax Fund	1,466,754	1,466,754	1,466,754
8,307,089	9,630,753	7,127,387	Wastewater Fund	8,671,686	8,671,686	8,671,686
701,194	844,395	715,111	Hotel/Motel Tax Fund	739,664	739,664	739,664
1,686,429	1,880,200	1,583,941	Library Fund	1,701,577	1,701,577	1,701,577
767,891	786,994	818,498	Library ESO Fund	930,604	930,604	930,604
454,588	405,235	341,661	Building Codes Fund	396,108	396,108	396,108
294,798	279,820	229,609	9-1-1 Tax Fund	220,898	220,898	220,898
<u>25,739,160</u>	<u>29,051,573</u>	<u>25,784,944</u>	TOTAL OPERATING RESOURCES	<u>27,976,992</u>	<u>28,257,947</u>	<u>28,257,947</u>
DEBT SERVICE RESOURCES						
787,746	830,587	824,396	General Obligation Redemption Fund	827,687	827,687	827,687
<u>4,075,906</u>	<u>4,872,666</u>	<u>5,586,695</u>	Revenue Bond Fund	<u>6,187,108</u>	<u>6,187,108</u>	<u>6,187,108</u>
4,863,653	5,703,253	6,411,091	TOTAL DEBT SERVICE RESOURCES	7,014,795	7,014,795	7,014,795
CAPITAL IMPROVEMENT RESOURCES						
147,642	146,306	140,715	Special Improvement Fund	145,651	145,651	145,651
271	1,131,646	3,016,348	Street Improvement Fund	3,344,452	3,344,452	3,344,452
150,642	163,426	808,050	Parks Improvement Fund	1,248,613	1,248,613	1,248,613
42,229	52,223	42,390	Bicycle/Pedestrian Path Construction Fund	67,628	67,628	67,628
14,654	14,749	14,735	Transportation SDC Fund	14,970	14,970	14,970
247,258	248,864	248,634	Wastewater SDC Fund	252,598	252,598	252,598
19,042	19,165	19,147	Stormwater SDC Fund	19,453	19,453	19,453
<u>5,545,522</u>	<u>5,371,935</u>	<u>35,410,836</u>	Wastewater Improvement Fund	<u>27,613,714</u>	<u>27,613,714</u>	<u>27,613,714</u>
6,167,259	7,148,314	39,700,855	TOTAL CAPITAL IMPROV. RESOURCES	32,707,079	32,707,079	32,707,079
RESERVE FUNDS RESOURCES						
215,423	216,822	741,523	Fire Station Reserve Fund	743,448	743,448	743,448
1,668,298	1,030,497	2,197,078	Major Capital Reserve Fund	1,572,000	1,572,000	1,572,000
4,881,179	4,882,113	4,860,049	Jurisdictional Exchange Reserve Fund	4,886,513	4,886,513	4,886,513
166,749	156,533	216,200	Technology Reserve Fund	192,611	192,611	192,611
44,270	51,515	31,414	County-wide CAD Core Reserve Fund	48,283	48,283	48,283
<u>490,298</u>	<u>582,360</u>	<u>682,321</u>	Rainy Day Reserve Fund	<u>689,728</u>	<u>689,728</u>	<u>689,728</u>
7,466,218	6,919,840	8,728,585	TOTAL RESERVE FUND RESOURCES	8,132,583	8,132,583	8,132,583
<u>44,236,290</u>	<u>48,822,980</u>	<u>80,625,475</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>75,831,449</u>	<u>76,112,404</u>	<u>76,112,404</u>

**City of Coos Bay 2017-2018 Budget
Summary of Expenditures**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
			OPERATING EXPENDITURES			
12,303,947	13,649,699	13,578,706	General Fund	13,849,702	14,130,657	14,130,657
1,223,224	1,574,478	1,390,031	State Gas Tax Fund	1,466,754	1,466,754	1,466,754
8,307,089	9,630,753	7,127,387	Wastewater Fund	8,671,686	8,671,686	8,671,686
701,194	844,395	715,111	Hotel/Motel Tax Fund	739,664	739,664	739,664
1,686,429	1,880,200	1,583,941	Library Fund	1,701,577	1,701,577	1,701,577
767,891	786,994	818,498	Library ESO Fund	930,604	930,604	930,604
454,588	405,235	341,661	Building Codes Fund	396,108	396,108	396,108
294,798	279,820	229,609	9-1-1 Tax Fund	220,898	220,898	220,898
<u>25,739,160</u>	<u>29,051,573</u>	<u>25,784,944</u>	TOTAL OPERATING EXPENDITURES	<u>27,976,992</u>	<u>28,257,947</u>	<u>28,257,947</u>
			DEBT SERVICE EXPENDITURES			
787,746	830,587	824,396	General Obligation Redemption Fund	827,687	827,687	827,687
<u>4,075,906</u>	<u>4,872,666</u>	<u>5,586,695</u>	Revenue Bond Fund	<u>6,187,108</u>	<u>6,187,108</u>	<u>6,187,108</u>
4,863,653	5,703,253	6,411,091	TOTAL DEBT SERVICE EXPENDITURES	7,014,795	7,014,795	7,014,795
			CAPITAL IMPROVEMENT EXPENDITURES			
147,642	146,306	140,715	Special Improvement Fund	145,651	145,651	145,651
271	1,131,646	3,016,348	Street Improvement Fund	3,344,452	3,344,452	3,344,452
150,642	163,426	808,050	Parks Improvement Fund	1,248,613	1,248,613	1,248,613
42,229	52,223	42,390	Bicycle/Pedestrian Path Construction Fund	67,628	67,628	67,628
14,654	14,749	14,735	Transportation SDC Fund	14,970	14,970	14,970
247,258	248,864	248,634	Wastewater SDC Fund	252,598	252,598	252,598
19,042	19,165	19,147	Stormwater SDC Fund	19,453	19,453	19,453
<u>5,545,522</u>	<u>5,371,935</u>	<u>35,410,836</u>	Wastewater Improvement Fund	<u>27,613,714</u>	<u>27,613,714</u>	<u>27,613,714</u>
6,167,259	7,148,314	39,700,855	TOTAL CAPITAL IMPROV. EXPENDITURES	32,707,079	32,707,079	32,707,079
			RESERVE FUNDS EXPENDITURES			
215,423	216,822	741,523	Fire Station Reserve Fund	743,448	743,448	743,448
1,668,298	1,030,497	2,197,078	Major Capital Reserve Fund	1,572,000	1,572,000	1,572,000
4,881,179	4,882,113	4,860,049	Jurisdictional Exchange Reserve Fund	4,886,513	4,886,513	4,886,513
166,749	156,533	216,200	Technology Reserve Fund	192,611	192,611	192,611
44,270	51,515	31,414	County-wide CAD Core Reserve Fund	48,283	48,283	48,283
<u>490,298</u>	<u>582,360</u>	<u>682,321</u>	Rainy Day Reserve Fund	<u>689,728</u>	<u>689,728</u>	<u>689,728</u>
7,466,218	6,919,840	8,728,585	TOTAL RESERVE FUND EXPENDITURES	8,132,583	8,132,583	8,132,583
<u>44,236,290</u>	<u>48,822,980</u>	<u>80,625,475</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>75,831,449</u>	<u>76,112,404</u>	<u>76,112,404</u>

**City of Coos Bay 2017-2018 Budget
Summary of General Fund Resources**

<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Council Adopted 2016-17</u>		<u>Budget Proposed 2017-18</u>	<u>Committee Approved 2017-18</u>	<u>Council Adopted 2017-18</u>
2,697,174	3,542,072	3,062,016	Carryover	3,000,000	3,000,000	3,000,000
5,545,931	5,550,986	5,481,138	Property Taxes (Includes Delinquent)	5,494,720	5,494,720	5,494,720
1,623,978	1,951,590	1,900,000	Franchise Taxes	1,996,484	1,996,484	1,996,484
155,508	132,384	149,897	Licenses & Permits	155,397	155,397	155,397
674,411	627,272	719,505	Fines, Grants & State Revenues	616,250	616,250	616,250
103,724	116,477	100,000	Use of Money & Property	112,000	112,000	112,000
609,835	719,967	820,701	Services and Repayments	827,850	827,850	827,850
241,443	56,870	14,200	Other Revenue	16,200	16,200	16,200
311,413	452,277	896,449	Du Jour Financing Repayment	1,600,000	1,880,955	1,880,955
0	404,000	404,000	CBNBWB Water Project Loan	0	0	0
<u>340,530</u>	<u>95,805</u>	<u>30,799</u>	Transfers In	<u>30,800</u>	<u>30,800</u>	<u>30,800</u>
<u>12,303,945</u>	<u>13,649,699</u>	<u>13,578,706</u>	TOTAL GENERAL FUND RESOURCES	<u>13,849,702</u>	<u>14,130,657</u>	<u>14,130,657</u>

**City of Coos Bay 2017-2018 Budget
General Fund Resources Fund 01-000**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
<u>2,697,174</u>	<u>3,542,072</u>	<u>3,062,016</u>	01-000-300-0100	CARRYOVER	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
2,697,174	3,542,072	3,062,016		Carryover - Unassigned	3,000,000	3,000,000	3,000,000
				Total Carryover	3,000,000	3,000,000	3,000,000
				PROPERTY TAXES			
5,222,241	5,256,337	5,161,138	01-000-310-0100	Current Property Taxes	5,194,720	5,194,720	5,194,720
323,690	294,649	320,000	01-000-310-0200	Delinquent Property Taxes	300,000	300,000	300,000
<u>5,545,931</u>	<u>5,550,986</u>	<u>5,481,138</u>		Total Property Taxes	<u>5,494,720</u>	<u>5,494,720</u>	<u>5,494,720</u>
				FRANCHISE FEES			
1,120,308	1,435,197	1,400,000	01-000-320-0100	Electricity	1,485,484	1,485,484	1,485,484
166,485	168,514	166,000	01-000-320-0200	Cable TV	167,000	167,000	167,000
152,579	157,287	151,000	01-000-320-0300	Solid Waste	158,000	158,000	158,000
127,494	133,828	127,000	01-000-320-0400	Telephone	130,000	130,000	130,000
57,113	56,764	56,000	01-000-320-0500	Natural Gas	56,000	56,000	56,000
<u>1,623,978</u>	<u>1,951,590</u>	<u>1,900,000</u>		Total Franchise Taxes	<u>1,996,484</u>	<u>1,996,484</u>	<u>1,996,484</u>
				LICENSES AND PERMITS			
99,549	94,356	98,000	01-000-330-0100	Business Licenses	98,000	98,000	98,000
2,125	1,725	1,800	01-000-330-0200	Liquor License Applications	1,800	1,800	1,800
1,935	2,020	1,900	01-000-330-0300	Card Table Licenses, Permits & Fees	1,900	1,900	1,900
78	(78)	75	01-000-330-0400	Parking Service Permits	75	75	75
23,149	4,350	20,000	01-000-330-0650	Contracted Plan Check Fees	20,000	20,000	20,000
21,860	22,555	22,000	01-000-330-1300	Planning Fees	27,000	27,000	27,000
6,190	6,815	5,500	01-000-330-1500	Other Permits	6,000	6,000	6,000
622	641	622	01-000-330-2500	Seafood Market	622	622	622
<u>155,508</u>	<u>132,384</u>	<u>149,897</u>		Total Licenses and Permits	<u>155,397</u>	<u>155,397</u>	<u>155,397</u>
				FINES, GRANTS & STATE REVENUES			
68,830	65,403	69,000	01-000-340-0100	Court Fines	65,000	65,000	65,000
967	1,482	900	01-000-340-0200	Parking Fines	1,100	1,100	1,100
6,955	0	37,000	01-000-340-0300	State Grants	37,000	37,000	37,000
15,300	14,100	13,300	01-000-340-0301	State Marine Board Grant	14,500	14,500	14,500
0	4,622	0	01-000-340-0303	FEMA Grant	20,000	20,000	20,000
0	2,324	20,000	01-000-340-0317	Federal Grant	0	0	0
34,300	0	0	01-000-340-0305	Coastal Implementation Grant	0	0	0
3,633	21,056	16,000	01-000-340-0320	Private Grants/Donations	16,000	16,000	16,000
5,950	0	20,000	01-000-340-0322	Fire Federal Grants	20,000	20,000	20,000
<u>15,328</u>	<u>12,755</u>	<u>21,950</u>	01-000-340-0323	Police Enforcement Grants	<u>21,950</u>	<u>21,950</u>	<u>21,950</u>

General Fund Resources (Continued)

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
102,155	87,160	102,155	01-000-340-0324	Police Federal Grants	0	0	0
840	2,155	500	01-000-340-0325	Bulletproof Vest Grant	500	500	500
21,673	21,624	20,000	01-000-340-0400	Cigarette Tax	20,000	20,000	20,000
234,276	235,800	235,000	01-000-340-0500	Liquor Tax	236,000	236,000	236,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200	1,200	1,200
150,903	145,457	151,000	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
7,105	7,140	6,500	01-000-340-0900	DUII Impact Panel Class Fees	7,000	7,000	7,000
1,996	1,996	2,000	01-000-340-1000	Range User Fees	2,000	2,000	2,000
<u>674,411</u>	<u>627,272</u>	<u>719,505</u>		Total Fines, Grants & State Revenue	<u>616,250</u>	<u>616,250</u>	<u>616,250</u>
				USE OF MONEY AND PROPERTY			
17,311	24,074	17,000	01-000-350-0100	Interest	30,000	30,000	30,000
43,799	49,181	43,000	01-000-350-0700	Moorage Fees	45,000	45,000	45,000
42,613	43,223	40,000	01-000-350-1200	Property Rental	37,000	37,000	37,000
<u>103,724</u>	<u>116,477</u>	<u>100,000</u>		Total Use of Money and Property	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>
				SERVICES AND REPAYMENTS			
3,775	4,288	3,000	01-000-360-0100	Copies	2,000	2,000	2,000
16,110	15,075	16,000	01-000-360-0200	Lien Search Fees	17,000	17,000	17,000
41,985	94,145	135,000	01-000-360-0300	Police Services	136,140	136,140	136,140
315	455	50	01-000-360-0500	Alarm Permits & Fees	100	100	100
12,875	14,232	14,728	01-000-360-0525	Jordon Cove Energy Project	14,920	14,920	14,920
19,215	20,112	19,445	01-000-360-0550	Oregon Resources	19,854	19,854	19,854
41,856	44,290	53,042	01-000-360-0600	Fire Protection Bunker Hill	51,907	51,907	51,907
42,278	43,708	52,345	01-000-360-0700	Fire Protection Timber Park	53,087	53,087	53,087
83,423	83,967	100,559	01-000-360-0900	Fire Protection Libby Rural	105,418	105,418	105,418
2,495	3,637	1,500	01-000-360-1100	Police Services - Reimbursements	1,500	1,500	1,500
1,607	527	850	01-000-360-1300	Public Records Requests	850	850	850
329,199	395,530	424,182	01-000-360-2000	Urban Renewal Agency Management	425,074	425,074	425,074
14,702	0	0	01-000-370-0300	Housing Principal Payments	0	0	0
<u>609,835</u>	<u>719,967</u>	<u>820,701</u>		Total Services and Repayments	<u>827,850</u>	<u>827,850</u>	<u>827,850</u>
				OTHER REVENUE			
39,050	45,540	10,000	01-000-380-0100	Miscellaneous Revenue	10,000	10,000	10,000
0	5	0	01-000-380-0200	Cash Short/Over	0	0	0
19,116	11,177	4,000	01-000-380-0300	State Emergency Response	6,000	6,000	6,000
301	148	200	01-000-380-0400	Witness Fees	200	200	200
182,975	0	0	01-000-380-0500	Property Sales	0	0	0
0	0	0	01-000-380-0900	Special Donations	0	0	0
<u>241,443</u>	<u>56,870</u>	<u>14,200</u>		Total Other Revenue	<u>16,200</u>	<u>16,200</u>	<u>16,200</u>

General Fund Resources (Continued)

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
				TRANSFERS IN			
0	0	0	01-000-390-0300	From Rainy Day Fund	0	0	0
30,530	30,800	30,799	01-000-390-1600	From Jurisdictional Exchange Loan	30,800	30,800	30,800
310,000	0	0	01-000-390-1700	From Major Capital Fund	0	0	0
0	31,021	0	01-000-390-1550	Loan Proceeds	0	0	0
0	33,984	0	01-000-390-1500	Fire Proceeds	0	0	0
<u>340,530</u>	<u>95,805</u>	<u>30,799</u>		Total Transfers In	<u>30,800</u>	<u>30,800</u>	<u>30,800</u>
				OTHER FINANCING SOURCES			
311,413	452,277	896,449	01-000-390-0600	URA Du Jour Financing (repayment)	1,600,000	1,880,955	1,880,955
0	404,000	404,000	01-000-390-0700	CBNBWB Water Project Loan	0	0	0
<u>311,413</u>	<u>856,277</u>	<u>1,300,449</u>		Total Other Financing Sources	<u>1,600,000</u>	<u>1,880,955</u>	<u>1,880,955</u>
<u>12,303,947</u>	<u>13,649,699</u>	<u>13,578,706</u>		TOTAL GENERAL FUND RESOURCES	<u>13,849,702</u>	<u>14,130,657</u>	<u>14,130,657</u>

**City of Coos Bay 2017-2018 Budget
General Fund Expenditures by Department & Division**

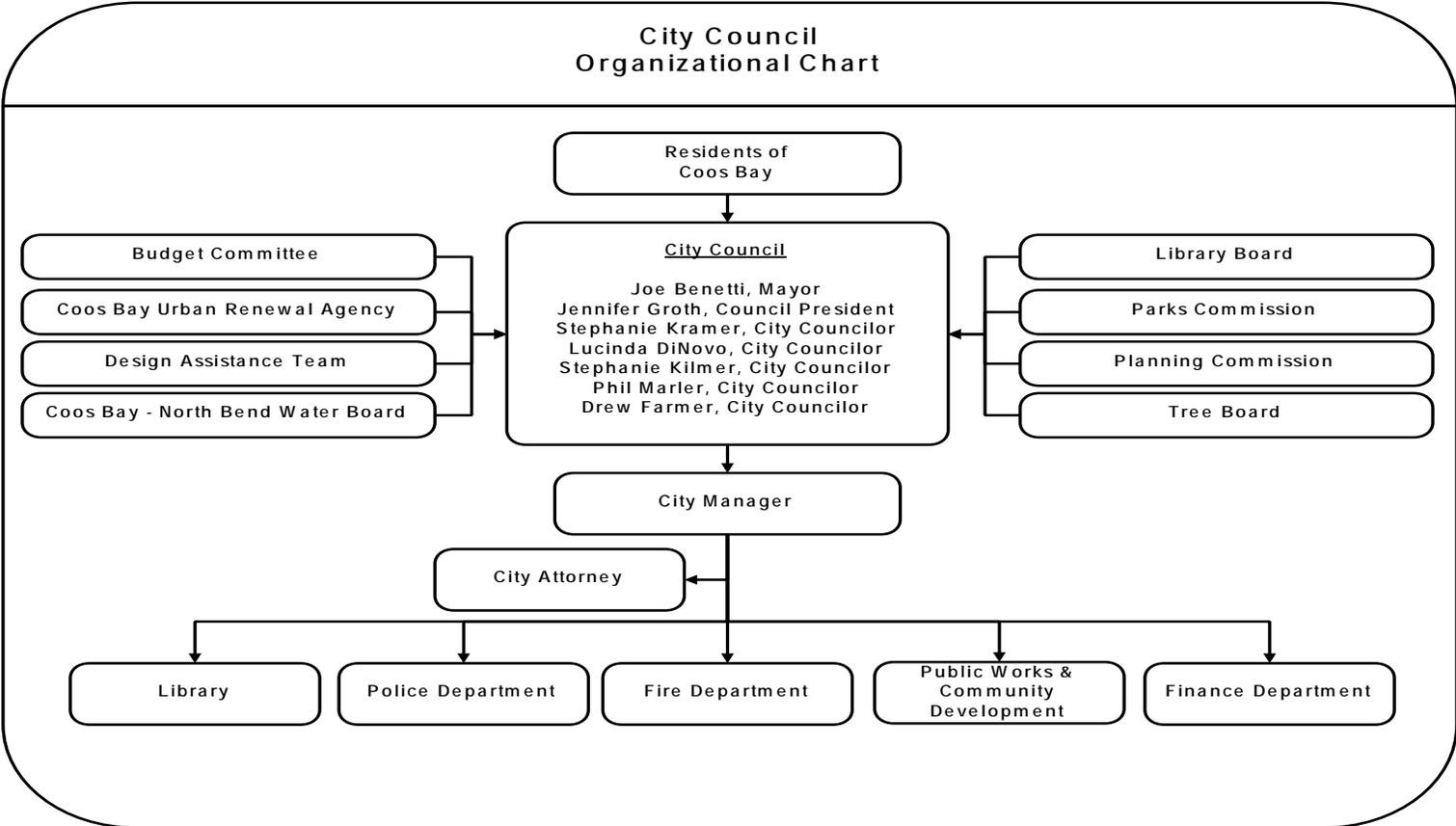
Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Department		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
General Government							
77,696	69,322	86,300	100	City Council	80,700	80,700	80,700
404,654	504,175	542,699	120/121	City Manager/URA Administration	548,618	548,618	548,618
187,515	201,417	227,760	130	Finance	232,064	232,064	232,064
51,122	57,380	65,414	140	City Attorney	67,669	67,669	67,669
120,393	117,140	112,000	170	City Hall	143,000	143,000	143,000
25,256	25,000	22,879	180	Community Contributions	25,000	25,000	25,000
247,122	327,576	327,068	190	Non-Departmental	317,059	317,059	317,059
3,921,915	4,032,516	3,294,785	195	Other Financing Uses & Expenditures	3,861,880	4,142,835	4,142,835
<u>5,035,674</u>	<u>5,334,526</u>	<u>4,678,905</u>		Total General Government	<u>5,275,990</u>	<u>5,556,945</u>	<u>5,556,945</u>
Public Safety							
3,425,145	3,713,648	3,967,219	240	Police Operations & Administration	4,095,838	4,095,838	4,095,838
717,117	790,307	831,708	242	Police Communication	828,057	828,057	828,057
52,549	43,868	54,294	243	Codes Enforcement	52,451	52,451	52,451
<u>4,194,811</u>	<u>4,547,823</u>	<u>4,853,221</u>		Subtotal Police	<u>4,976,346</u>	<u>4,976,346</u>	<u>4,976,346</u>
2,313,572	2,490,498	2,643,947	261	Fire Department	2,675,628	2,675,628	2,675,628
<u>6,508,383</u>	<u>7,038,321</u>	<u>7,497,168</u>		Total Public Safety	<u>7,651,974</u>	<u>7,651,974</u>	<u>7,651,974</u>
Public Works & Community Development							
225,407	317,479	386,518	301	Planning	287,401	287,401	287,401
34,300	0	0	302	Coastal Implementation Grant	0	0	0
91,844	88,514	102,856	305	Engineering	76,735	76,735	76,735
408,339	466,860	509,256	306	Parks	557,601	557,601	557,601
0	404,000	404,000	313	Coos Bay North Bend Water Board Loan	0	0	0
<u>759,890</u>	<u>1,276,852</u>	<u>1,402,630</u>		Total Public Works & Community Dev.	<u>921,737</u>	<u>921,737</u>	<u>921,737</u>
<u>12,303,947</u>	<u>13,649,699</u>	<u>13,578,706</u>		TOTAL GENERAL FUND	<u>13,849,702</u>	<u>14,130,657</u>	<u>14,130,657</u>

CITY COUNCIL

Program Description

The City Council is responsible for enacting city laws and formulating policy as required by the city charter. The Mayor and a six-member City Council form the governing body of the City.

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



**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
City Council Department 100**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
MATERIALS AND SERVICES							
9,891	10,894	8,000	01-100-520-2001	Meetings, Travel & Memberships	8,000	8,000	8,000
11,426	11,502	14,000	01-100-520-2002	Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	14,000	14,000	14,000
3,509	3,718	5,000	01-100-520-2105	Advertising	5,000	5,000	5,000
0	0	0	01-100-520-2108	Contractual	5,000	5,000	5,000
9,919	3,504	5,000	01-100-520-2109	Labor Negotiations	5,000	5,000	5,000
29,530	26,930	34,000	01-100-520-2113	Audit Fees	16,000	16,000	16,000
619	747	1,500	01-100-520-2122	Duplicating	1,500	1,500	1,500
1,554	1,055	2,000	01-100-520-2205	Office Supplies	2,000	2,000	2,000
17	92	300	01-100-520-2206	Postage	300	300	300
906	556	5,000	01-100-520-2421	Employee/Volunteer Recognition	5,000	5,000	5,000
10,325	10,325	10,500	01-100-520-2422	Economic Development	15,500	15,500	15,500
0	0	1,000	01-100-520-2423	Government Channel	3,400	3,400	3,400
<u>77,696</u>	<u>69,322</u>	<u>86,300</u>	Total Materials and Services		<u>80,700</u>	<u>80,700</u>	<u>80,700</u>
<u>77,696</u>	<u>69,322</u>	<u>86,300</u>	TOTAL CITY COUNCIL		<u>80,700</u>	<u>80,700</u>	<u>80,700</u>

CITY MANAGER'S OFFICE

Department Description

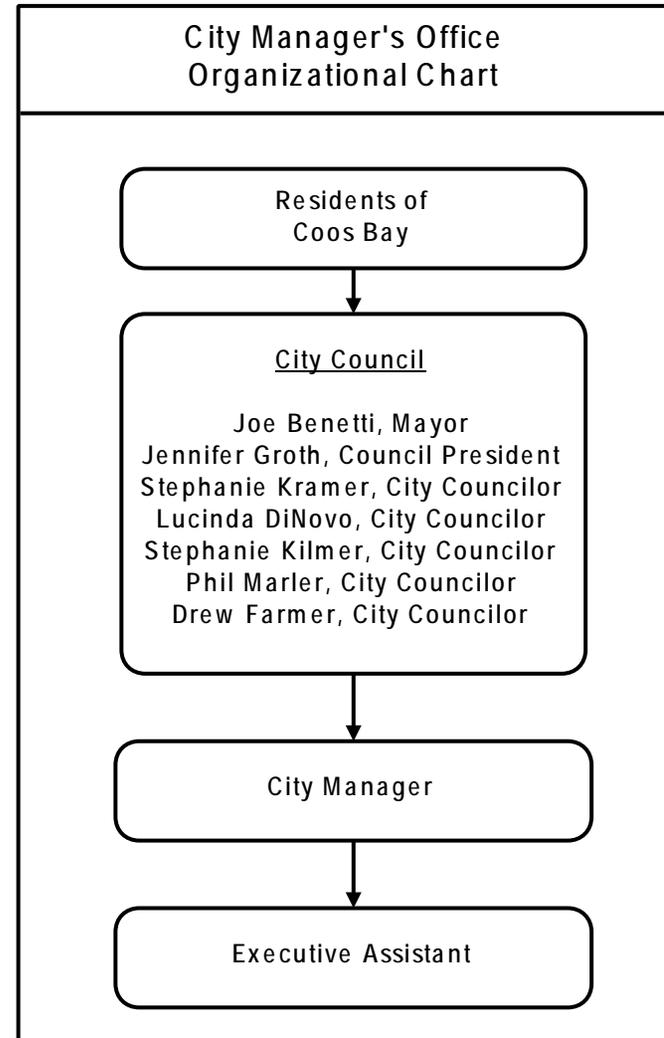
The City Manager's Office provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently, and identifying key issues that need Council direction. The department is also responsible for personnel administration, managing the annual budget,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

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 2017-2018 Budget
Expenditures General Fund 01
City Manager Department 120**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
74,642	70,574	65,782	01-120-510-1001	Salaries	67,026	67,026	67,026
0	0	6,000	01-120-510-1001	Car Allowance (actuals combined with above for taxes)	6,000	6,000	6,000
14,748	16,378	15,577	01-120-510-1003	P.E.R.S.	18,486	18,486	18,486
5,222	4,794	5,156	01-120-510-1004	Social Security	5,252	5,252	5,252
10,112	10,338	10,729	01-120-510-1005	Employee Insurance	11,032	11,032	11,032
0	0	190	01-120-510-1006	Unemployment	190	190	190
168	171	243	01-120-510-1007	Workers' Compensation	258	258	258
<u>104,893</u>	<u>102,255</u>	<u>103,677</u>	Total Personnel Services		<u>108,244</u>	<u>108,244</u>	<u>108,244</u>
MATERIALS AND SERVICES							
7,995	11,636	7,500	01-120-520-2001	Meetings, Travel & Memberships	7,500	7,500	7,500
0	0	4,500	01-120-520-2005	Training	4,500	4,500	4,500
1,457	841	1,400	01-120-520-2122	Duplicating	1,400	1,400	1,400
838	2,563	1,750	01-120-520-2205	Office Supplies	1,750	1,750	1,750
49	26	150	01-120-520-2206	Postage	150	150	150
<u>10,338</u>	<u>15,065</u>	<u>15,300</u>	Total Materials and Services		<u>15,300</u>	<u>15,300</u>	<u>15,300</u>
<u>115,231</u>	<u>117,320</u>	<u>118,977</u>	TOTAL CITY MANAGER		<u>123,544</u>	<u>123,544</u>	<u>123,544</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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 21% City Manager, 5% Codes Specialist, 10% Executive Assistant, 10% Finance Director, 10% Deputy Finance Director, 5% Finance Assistant, 5% Accounting Tech, 6% Intermediate Accountant, 10% City Attorney, 25% Public Works & Community Development Director, 50% Community Development Administrator, 35% Planner I, 15% PW Contracts Administrative Specialist, 5% Engineering Services Coordinator, 58% PW Operations Administrator, 10% Building Codes Administrator, and 2.5% of two (2) Codes/Planning 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: 2.90 Employees.

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
City Manager Department
Urban Renewal Administration Department 121**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
187,586	252,964	261,536	01-121-510-1001	Salaries	255,162	255,162	255,162
5	0	765	01-121-510-1002	Overtime	866	866	866
26,516	46,344	47,612	01-121-510-1003	P.E.R.S.	52,713	52,713	52,713
13,980	18,726	20,111	01-121-510-1004	Social Security	19,629	19,629	19,629
31,200	39,917	47,769	01-121-510-1005	Employee Insurance	44,787	44,787	44,787
0	0	5,314	01-121-510-1006	Unemployment	10,441	10,441	10,441
3,047	4,748	7,062	01-121-510-1007	Workers' Compensation	6,921	6,921	6,921
<u>262,334</u>	<u>362,700</u>	<u>390,169</u>	Total Personnel Services		<u>390,519</u>	<u>390,519</u>	<u>390,519</u>
MATERIALS AND SERVICES							
6,376	4,020	6,250	01-121-520-2001	Meetings, Travel & Memberships	6,250	6,250	6,250
933	0	200	01-121-520-2003	Publications	200	200	200
36	53	30	01-121-520-2102	Telephone	30	30	30
0	0	0	01-121-520-2108	Contractual	0	0	0
5,419	4,900	8,000	01-121-520-2113	Audit	8,000	8,000	8,000
12,800	13,374	16,000	01-121-520-2120	Insurance	17,000	17,000	17,000
492	787	1,200	01-121-520-2122	Duplicating	1,200	1,200	1,200
257	0	300	01-121-520-2123	Printing	300	300	300
709	735	700	01-121-520-2205	Office Supplies	700	700	700
62	21	175	01-121-520-2206	Postage	175	175	175
5	5	200	01-121-520-2209	Document Recording	200	200	200
0	260	500	01-121-520-2216	Small Equipment	500	500	500
<u>27,089</u>	<u>24,156</u>	<u>33,555</u>	Total Materials and Services		<u>34,555</u>	<u>34,555</u>	<u>34,555</u>
<u>289,423</u>	<u>386,855</u>	<u>423,724</u>	TOTAL URBAN RENEWAL ADMIN		<u>425,074</u>	<u>425,074</u>	<u>425,074</u>
<u>404,654</u>	<u>504,175</u>	<u>542,700</u>	TOTAL ALL URA & CITY MANAGER		<u>548,618</u>	<u>548,618</u>	<u>548,618</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.

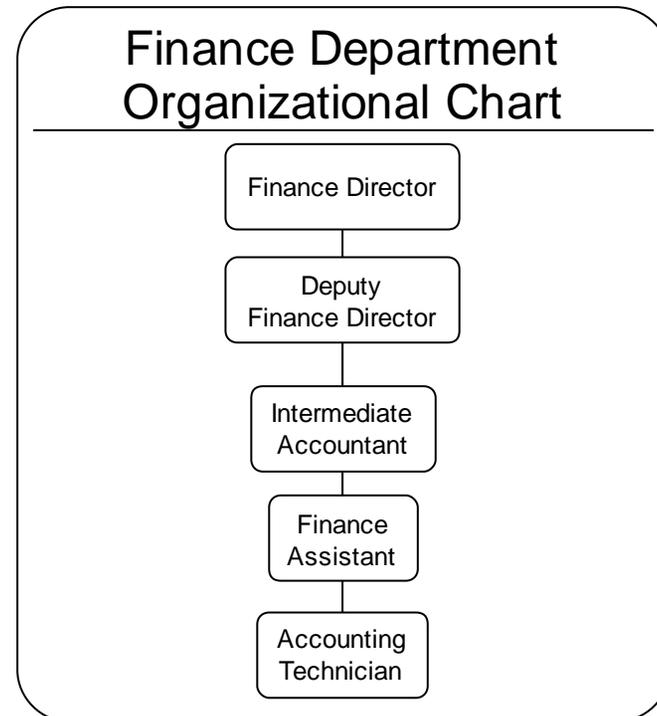
Financial services include budgeting, general ledger accounting, cash receipting, payroll, accounts payable, improvement districts, fixed asset management, and property/liability insurance. Recorder services include Council and budget minutes, public hearing notices, elections, ballots, and liens. Personnel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

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

Budgeted Departmental Personnel Expenses

Staff provides payroll, accounts payable, accounts receivable and additional accounting services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflect: 27% Executive Assistant, 20% Finance Director, 24% Deputy Finance Director, 30% Finance Assistant, 30% Accounting Tech, and 15% Intermediate

Accountant's salary and associated benefit / employment costs. This budget anticipates attrition of several employees and succession planning for the transition. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix A & B at the end of this budget. Approximate FTE by allocation: 1.64 employees.



**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Finance Department 130**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
102,849	104,248	109,175	01-130-510-1001	Salaries	107,852	107,852	107,852
40	0	1,004	01-130-510-1002	Overtime	987	987	987
15,694	19,966	23,329	01-130-510-1003	P.E.R.S.	27,368	27,368	27,368
7,633	7,770	8,429	01-130-510-1004	Social Security	8,326	8,326	8,326
23,012	24,492	34,047	01-130-510-1005	Employee Insurance	34,356	34,356	34,356
12	0	6,911	01-130-510-1006	Unemployment	7,748	7,748	7,748
243	262	415	01-130-510-1007	Workers' Compensation	427	427	427
<u>149,482</u>	<u>156,738</u>	<u>183,310</u>	Total Personnel Services		<u>187,064</u>	<u>187,064</u>	<u>187,064</u>
MATERIALS AND SERVICES							
2,996	3,994	3,000	01-130-520-2001	Meetings, Travel & Memberships	3,000	3,000	3,000
4,875	5,636	4,950	01-130-520-2005	Training	5,500	5,500	5,500
24,217	27,397	27,000	01-130-520-2108	Contractual	27,000	27,000	27,000
269	247	1,000	01-130-520-2122	Duplicating	1,000	1,000	1,000
1,314	704	2,200	01-130-520-2123	Printing	2,200	2,200	2,200
961	2,313	1,500	01-130-520-2205	Office Supplies	1,500	1,500	1,500
2,325	2,559	2,700	01-130-520-2206	Postage	2,700	2,700	2,700
5	85	500	01-130-520-2209	Document Recording	500	500	500
1,071	1,745	1,600	01-130-520-2224	Data Processing Supplies	1,600	1,600	1,600
<u>38,032</u>	<u>44,679</u>	<u>44,450</u>	Total Materials and Services		<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
<u>187,515</u>	<u>201,417</u>	<u>227,760</u>	TOTAL FINANCE DEPARTMENT		<u>232,064</u>	<u>232,064</u>	<u>232,064</u>

CITY ATTORNEY

Program Description

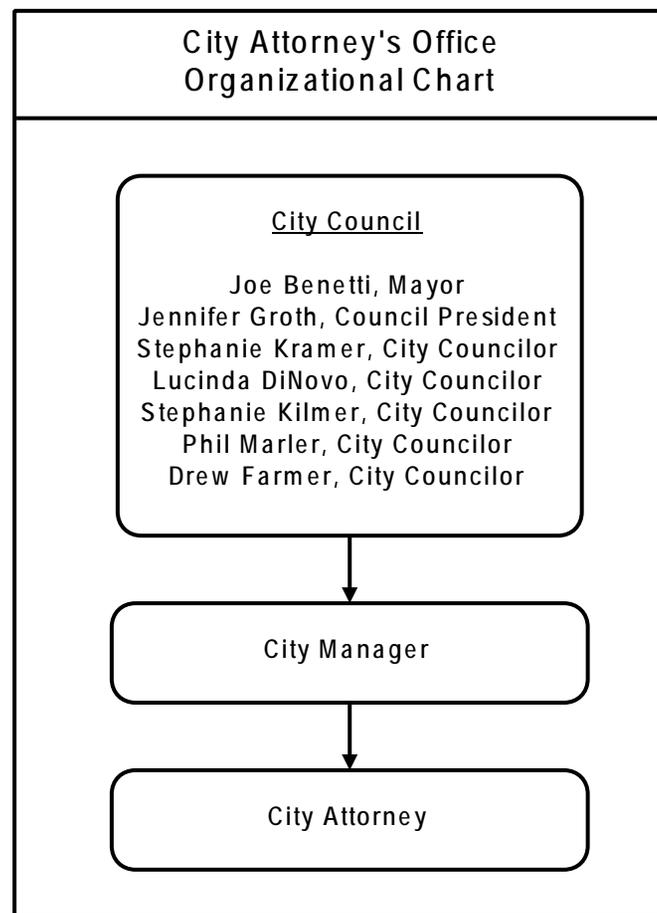
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and represents the City in legal proceedings in which it may have an interest. The City Attorney attends the City Council meetings 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.

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 2017-2018 Budget
Expenditures General Fund 01
City Attorney Department 140**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
30,589	31,578	31,579	01-140-510-1001	Salaries	32,180	32,180	32,180
6,057	7,340	7,298	01-140-510-1003	P.E.R.S.	8,666	8,666	8,666
2,245	2,314	2,416	01-140-510-1004	Social Security	2,462	2,462	2,462
6,090	6,866	7,769	01-140-510-1005	Employee Insurance	8,002	8,002	8,002
0	0	37	01-140-510-1006	Unemployment	37	37	37
67	72	115	01-140-510-1007	Worker's Compensation	122	122	122
<u>45,048</u>	<u>48,169</u>	<u>49,214</u>		Total Personnel Services	<u>51,469</u>	<u>51,469</u>	<u>51,469</u>
MATERIALS AND SERVICES							
213	6	600	01-140-520-2001	Meetings, Travel & Memberships	600	600	600
420	945	300	01-140-520-2003	Publications	300	300	300
5,442	8,259	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>6,075</u>	<u>9,210</u>	<u>16,200</u>		Total Materials and Services	<u>16,200</u>	<u>16,200</u>	<u>16,200</u>
<u>51,122</u>	<u>57,380</u>	<u>65,414</u>		TOTAL CITY ATTORNEY	<u>67,669</u>	<u>67,669</u>	<u>67,669</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 2017-2018 Budget
Expenditures General Fund 01
City Hall Department 170**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
MATERIALS AND SERVICES							
49,465	56,681	56,000	01-170-520-2101	Utilities	56,000	56,000	56,000
5,020	8,285	4,000	01-170-520-2102	Telephone	24,000	24,000	24,000
52,138	39,452	29,000	01-170-520-2108	Contractual	40,000	40,000	40,000
2,234	3,226	3,000	01-170-520-2225	Janitorial Supplies	3,000	3,000	3,000
11,536	9,495	20,000	01-170-520-2309	Building & Grounds Maintenance	20,000	20,000	20,000
<u>120,393</u>	<u>117,140</u>	<u>112,000</u>		Total Materials and Services	<u>143,000</u>	<u>143,000</u>	<u>143,000</u>
<u>120,393</u>	<u>117,140</u>	<u>112,000</u>		TOTAL CITY HALL	<u>143,000</u>	<u>143,000</u>	<u>143,000</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 total grants allocated to the community groups was \$64,240 in FYE 11 and the lowest amount allocated was \$17,500 in FYE 05.

As such, there is not a set amount required by resolution or any governing authority (other than the contractual obligation to the Boys and Girls Club for \$10,000) to be provided to community groups. The amount budgeted this fiscal year is \$25,000 of the anticipated revenue.

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Community Contributions Department 180**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
MATERIALS AND SERVICES							
0	0	0	01-180-520-2409	Alternative Youth Activities	1,000	1,000	1,000
0	0	0	01-180-520-2411	Bay Area Hospital Kids' HOPE Center	2,000	2,000	2,000
10,000	10,000	10,000	01-180-520-2416	SWOYA Boys and Girls Club (contract)	10,000	10,000	10,000
3,577	4,000	5,000	01-180-520-2418	T.H.E. House (Temporary Help in Emergency)	2,000	2,000	2,000
2,683	0	0	01-180-520-2419	Coos County Retired & Senior Vol. Program (RSVP)	0	0	0
0	3,500	4,000	01-180-520-2420	Coos County Area Transit Service District (CCAT)	3,000	3,000	3,000
2,200	0	0	01-180-520-2421	Women's Safety and Resource Center	0	0	0
0	0	0	01-180-520-2423	Oregon Children's Foundation, SMART	1,000	1,000	1,000
2,236	2,200	2,236	01-180-520-2424	Bob Belloni Ranch, Inc.	2,000	2,000	2,000
1,073	1,500	1,643	01-180-520-2425	Mental Health Association SW OR (Shama House)	1,500	1,500	1,500
2,146	2,300	0	01-180-520-2427	Coos Bay Public Schools Maslow Project	0	0	0
224	500	0	01-180-520-2429	Bay Area First Step	0	0	0
0	0	0	01-180-520-2430	Southwestern Oregon Veterans Outreach (SOVO)	2,500	2,500	2,500
1,117	1,000	0	01-180-520-2431	Oregon Coast Community Action (CASA)	0	0	0
<u>25,256</u>	<u>25,000</u>	<u>22,879</u>	Total Materials and Services		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<u>25,256</u>	<u>25,000</u>	<u>22,879</u>	TOTAL COMMUNITY CONTRIBUTIONS		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>

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

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

Grants requests received from	Requests
Alternative Youth Activities	1,000
Bay Area Hospital Kids' HOPE Center	5,000
Boys and Girls Club	10,000
Bob Belloni Ranch, Inc.	2,236
Coos County Area Transit Service District (CCAT)	4,000
Mental Health Association of SW OR	1,500
Oregon Children's Foundation SMART	2,000
Southwestern Oregon Veterans Outreach (SOVO)	5,000
Total	<u>30,736</u>

NON DEPARTMENTAL

Program Description

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

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

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 72% of the full-time Mechanic's 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: .72 employee

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Non Departmental Department 190**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
38,084	38,827	44,756	01-190-510-1001	Salaries	39,558	39,558	39,558
865	0	2,239	01-190-510-1002	Overtime	1,979	1,979	1,979
4,872	5,751	7,477	01-190-510-1003	P.E.R.S.	6,538	6,538	6,538
2,779	2,754	3,596	01-190-510-1004	Social Security	3,178	3,178	3,178
9,816	11,012	14,324	01-190-510-1005	Employee Insurance	12,684	12,684	12,684
0	0	2,380	01-190-510-1006	Unemployment	180	180	180
813	876	1,630	01-190-510-1007	Workers' Compensation	1,526	1,526	1,526
13	13	16	01-190-510-1008	City Council Volunteer W/Compensation	16	16	16
<u>57,240</u>	<u>59,233</u>	<u>76,418</u>	Total Personnel Services		<u>65,659</u>	<u>65,659</u>	<u>65,659</u>
MATERIALS AND SERVICES							
9,523	7,550	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
12,555	10,475	14,000	01-190-520-2116	Internet Costs	25,000	25,000	25,000
161,959	168,177	190,000	01-190-520-2120	Property/Liability/Auto Insurance	180,000	180,000	180,000
0	0	1,000	01-190-520-2121	Insurance Deductible	1,000	1,000	1,000
1,873	2,453	2,800	01-190-520-2122	Duplicating/Printing	2,800	2,800	2,800
2,231	2,276	2,250	01-190-520-2302	Postage/Machine Rental	2,000	2,000	2,000
843	5,610	3,500	01-190-520-2320	Library Building Maintenance	3,500	3,500	3,500
0	0	600	01-190-520-2412	Health & Safety (OSHA)	600	600	600
899	5,798	1,500	01-190-520-2500	Bad Debts Expense	1,500	1,500	1,500
<u>189,882</u>	<u>202,339</u>	<u>250,650</u>	Total Materials and Services		<u>251,400</u>	<u>251,400</u>	<u>251,400</u>
CAPITAL OUTLAY							
0	34,984	0	01-190-530-3005	Fire Proceeds Expenditure	0	0	0
0	31,021	0	01-190-530-3006	Loan Proceeds Expenditure	0	0	0
<u>0</u>	<u>66,005</u>	<u>0</u>	Total CAPITAL OUTLAY		<u>0</u>	<u>0</u>	<u>0</u>
<u>247,122</u>	<u>327,576</u>	<u>327,068</u>	TOTAL NON-DEPARTMENTAL		<u>317,059</u>	<u>317,059</u>	<u>317,059</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 2017-2018 Budget
Expenditures General Fund 01
Other Financing Uses and Other Expenditures Department 195

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
				TRANSFERS			
1,744	292,517	295,000	01-195-550-5000	Gas Tax Fund	300,000	300,000	300,000
5,000	50,000	0	01-195-550-5005	Hotel/Motel Fund	0	0	0
0	88,552	100,000	01-195-550-5021	Rainy Day Fund	100,000	100,000	100,000
64,800	64,200	63,600	01-195-550-5026	Revenue Bond Fund CH Seismic Payment	63,000	63,000	63,000
0	0	0	01-195-550-5035	Major Capital Reserve Fund	0	0	0
<u>71,544</u>	<u>495,269</u>	<u>458,600</u>		Total Transfers Out	<u>463,000</u>	<u>463,000</u>	<u>463,000</u>
				SPECIAL PAYMENTS			
0	0	0	01-195-555-1001	Jurisdictional Exchange Special Payments FYE 14	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Special Payments	<u>0</u>	<u>0</u>	<u>0</u>
				DEBT SERVICE			
223,963	311,362	494,109	01-195-560-6003	URA Du Jour Financing (Loan-Empire)	784,000	784,000	784,000
84,336	136,392	393,376	01-195-560-6003	URA Du Jour Financing (Loan-Downtown)	784,000	1,059,336	1,059,336
<u>308,299</u>	<u>447,754</u>	<u>887,485</u>		Total Debt Service	<u>1,568,000</u>	<u>1,843,336</u>	<u>1,843,336</u>
<u>0</u>	<u>0</u>	<u>600,000</u>	01-195-560-6001	CONTINGENCY	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
<u>3,542,072</u>	<u>3,089,494</u>	<u>1,348,700</u>	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,230,880</u>	<u>1,236,499</u>	<u>1,236,499</u>
<u>3,921,915</u>	<u>4,032,516</u>	<u>3,294,785</u>		TOTAL OTHER FINANCING USES	<u>3,861,880</u>	<u>4,142,835</u>	<u>4,142,835</u>
<u>5,035,674</u>	<u>5,334,526</u>	<u>4,678,906</u>		TOTAL GENERAL GOVERNMENT	<u>5,275,990</u>	<u>5,556,945</u>	<u>5,556,945</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 over 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 50,000 calls for public safety services and nearly 13,000 911 calls are received at the Emergency Communications Center.

Support Services is responsible for most non-operational, record related activities that allow the Coos Bay Police Department to provide law enforcement services to the community.

Budgeted Departmental Personnel Expenses

Personnel related expenses for the City's Police Officers (all ranks), Records Specialists, and part-time Evidence Custodian are combined in the "Police Division 240" budget which reflect 100% of the salary and associated benefit / employment costs for those positions. The "Police Communications Division 242" budget reflects the salary and associated benefit / employment costs for 7.5 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 employees; Police Communications 7.5 employees; and 9-1-1 2.00 employees.

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Police Administration Department 240**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
1,995,499	2,041,469	2,077,901	01-240-510-1001	Salaries	2,095,030	2,095,030	2,095,030
207,533	276,238	235,197	01-240-510-1002	Overtime	236,653	236,653	236,653
397,570	496,400	500,737	01-240-510-1003	P.E.R.S.	571,818	571,818	571,818
162,913	171,675	177,244	01-240-510-1004	Social Security	178,672	178,672	178,672
410,816	456,410	522,448	01-240-510-1005	Employee Insurance	551,463	551,463	551,463
0	0	32,100	01-240-510-1006	Unemployment	32,100	32,100	32,100
53,305	57,904	88,374	01-240-510-1007	Worker's Compensation	94,828	94,828	94,828
1,334	1,288	2,368	01-240-510-1008	Volunteer Worker's Compensation	2,524	2,524	2,524
<u>3,228,970</u>	<u>3,501,383</u>	<u>3,636,369</u>		Total Personnel Services	<u>3,763,088</u>	<u>3,763,088</u>	<u>3,763,088</u>
MATERIALS AND SERVICES							
2,332	3,281	3,500	01-240-520-2001	Meetings, Travel & Memberships	3,500	3,500	3,500
17,963	17,427	30,000	01-240-520-2005	Training	30,000	30,000	30,000
12,995	14,315	17,000	01-240-520-2102	Telephone	17,000	17,000	17,000
525	1,550	3,000	01-240-520-2106	Recruitment Expense	2,000	2,000	2,000
4,065	3,735	6,000	01-240-520-2107	Police Reserves - Assigned	7,000	7,000	7,000
4,139	9,560	28,000	01-240-520-2108	Contractual	28,000	28,000	28,000
840	955	1,500	01-240-520-2109	Health Screenings	1,500	1,500	1,500
3,341	2,977	3,750	01-240-520-2122	Duplicating	3,750	3,750	3,750
2,045	2,624	5,000	01-240-520-2123	Printing	5,000	5,000	5,000
1,795	1,664	2,100	01-240-520-2201	Uniform Allowance	2,100	2,100	2,100
12,154	15,238	13,000	01-240-520-2202	New Uniforms	13,000	13,000	13,000
5,216	5,474	6,000	01-240-520-2205	Office Supplies	6,000	6,000	6,000
4,075	4,432	5,000	01-240-520-2206	Postage	5,000	5,000	5,000
10,865	16,261	18,000	01-240-520-2209	Ammunition and Supplies	18,000	18,000	18,000
1,796	4,468	7,000	01-240-520-2212	Dog Care	7,000	7,000	7,000
10,389	7,558	10,000	01-240-520-2213	Safety Supplies	10,000	10,000	10,000
5,471	6,254	4,000	01-240-520-2217	Evidence Materials	4,000	4,000	4,000
56,711	42,566	65,000	01-240-520-2228	Petroleum Products	65,000	65,000	65,000
7,092	6,991	7,500	01-240-520-2303	Equipment Repairs	7,500	7,500	7,500
3,457	5,096	24,000	01-240-520-2304	Equipment Maintenances Contracts	24,000	24,000	24,000
24,830	26,711	36,000	01-240-520-2308	Automotive Parts	36,000	36,000	36,000
412	835	1,000	01-240-520-2406	Special Investigations	1,000	1,000	1,000
145	0	1,500	01-240-520-2407	Reimbursables	1,500	1,500	1,500
2,091	1,961	3,000	01-240-520-2409	Crime Prevention Materials	5,000	5,000	5,000
360	5,974	7,000	01-240-520-2440	DUII Impact Activities - Assigned	2,900	2,900	2,900
840	3,045	2,000	01-240-520-2441	Bulletproof Grant	2,000	2,000	2,000
230	1,312	15,000	01-240-520-2442	Canine - Assigned	15,000	15,000	15,000
0	0	6,000	01-240-520-2443	Range - Assigned	10,000	10,000	10,000
<u>196,175</u>	<u>212,265</u>	<u>330,850</u>		Total Materials and Services	<u>332,750</u>	<u>332,750</u>	<u>332,750</u>
<u>3,425,145</u>	<u>3,713,648</u>	<u>3,967,219</u>		TOTAL POLICE OPERATIONS	<u>4,095,838</u>	<u>4,095,838</u>	<u>4,095,838</u>

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Police Communications Department 242**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.	Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES						
453,956	481,828	474,251	01-242-510-1001	459,781	459,781	459,781
20,828	24,442	37,941	01-242-510-1002	36,783	36,783	36,783
80,427	99,551	103,079	01-242-510-1003	109,063	109,063	109,063
35,095	37,599	39,188	01-242-510-1004	37,992	37,992	37,992
112,789	135,857	153,661	01-242-510-1005	160,827	160,827	160,827
0	0	6,750	01-242-510-1006	6,750	6,750	6,750
1,100	1,246	1,838	01-242-510-1007	1,861	1,861	1,861
704,195	780,522	816,708	Total Personnel Services	813,057	813,057	813,057
MATERIALS AND SERVICES						
501	360	500	01-242-520-2001	500	500	500
3,326	2,273	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
0	0	0	01-242-520-2108	0	0	0
1,966	702	2,500	01-242-520-2303	2,500	2,500	2,500
840	160	1,000	01-242-520-2410	1,000	1,000	1,000
12,923	9,785	15,000	Total Materials and Services	15,000	15,000	15,000
717,117	790,307	831,708	TOTAL POLICE COMMUNICATIONS	828,057	828,057	828,057

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Codes Enforcement Department 243**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.	Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES						
31,888	25,307	21,642	01-243-510-1001	19,712	19,712	19,712
6,285	5,203	5,002	01-243-510-1003	5,406	5,406	5,406
2,387	1,918	1,656	01-243-510-1004	1,536	1,536	1,536
8,854	2,182	8,966	01-243-510-1005	7,036	7,036	7,036
0	0	100	01-243-510-1006	100	100	100
399	273	428	01-243-510-1007	411	411	411
<u>49,812</u>	<u>34,883</u>	<u>37,794</u>	Total Personnel Services	<u>34,201</u>	<u>34,201</u>	<u>34,201</u>
MATERIALS AND SERVICES						
175	80	500	01-243-520-2001	500	500	500
683	437	1,500	01-243-520-2005	1,500	1,500	1,500
1,879	6,190	9,700	01-243-520-2108	12,000	12,000	12,000
0	2,085	4,000	01-243-520-2109	4,000	4,000	4,000
0	193	800	01-243-520-2201	250	250	250
<u>2,736</u>	<u>8,985</u>	<u>16,500</u>	Total Materials and Services	<u>18,250</u>	<u>18,250</u>	<u>18,250</u>
<u>52,549</u>	<u>43,868</u>	<u>54,294</u>	TOTAL CODES ENFORCEMENT	<u>52,451</u>	<u>52,451</u>	<u>52,451</u>
<u>4,194,811</u>	<u>4,547,823</u>	<u>4,853,221</u>	TOTAL POLICE DEPARTMENT	<u>4,976,346</u>	<u>4,976,346</u>	<u>4,976,346</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.

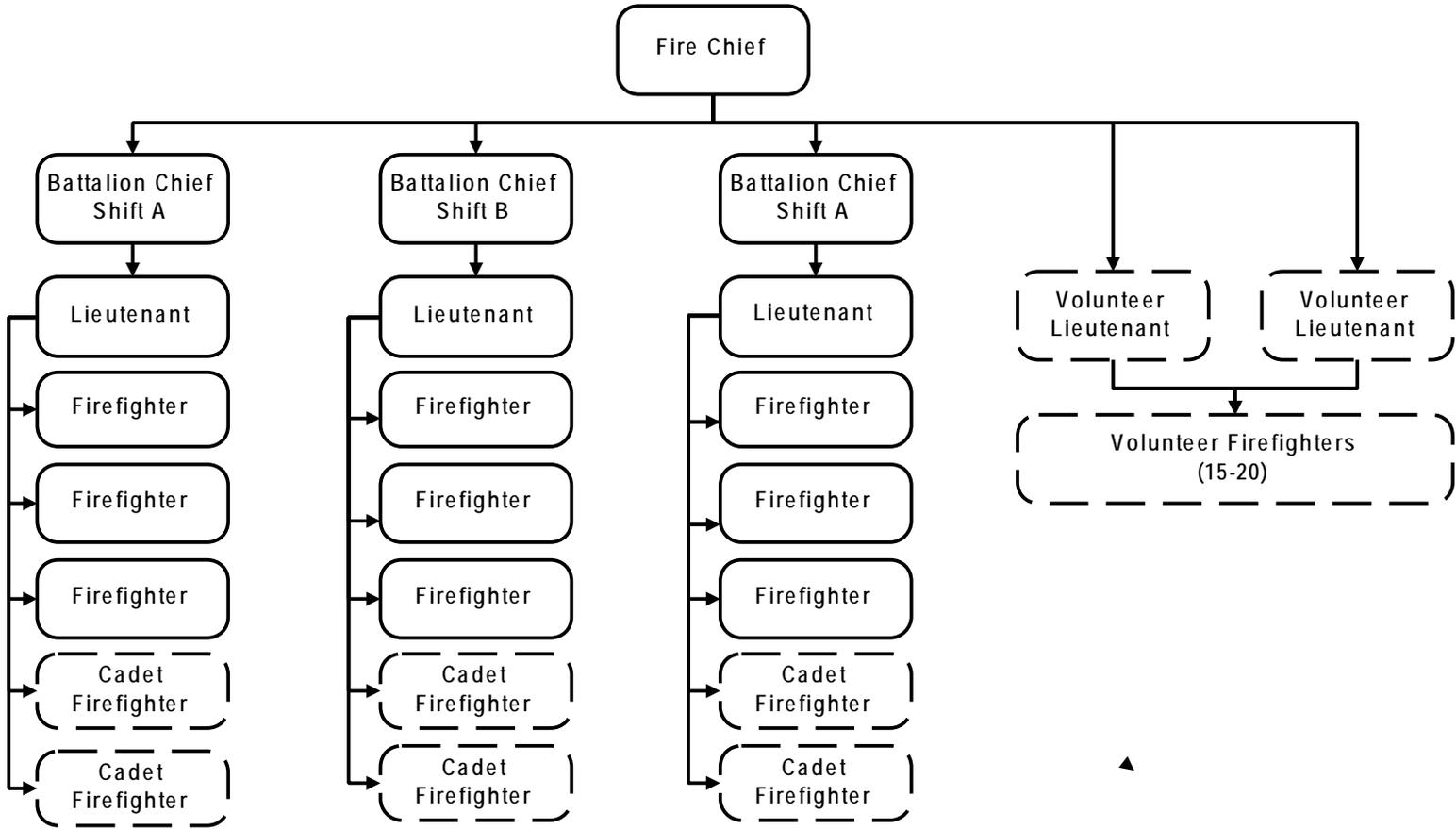
The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices. All firefighters are trained to have both Oregon OSHA and Department of Public Safety Standards & Training certification levels. Cadet Firefighters are students enrolled in the fire science or paramedic program at Southwestern Oregon Community College preparing for a fire service career. Cadets live in the fire station, work with and respond to emergencies with their career staff mentors.

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

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

FTE by allocation: 16.00 employees

Coos Bay Fire Department
Organizational Chart



**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Fire Department 261**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.	Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES						
1,262,109	1,347,154	1,367,149	01-261-510-1001	Salaries	1,351,308	1,351,308
111,324	100,054	100,000	01-261-510-1002	Overtime	100,000	100,000
249,780	316,949	323,270	01-261-510-1003	P.E.R.S.	356,697	356,697
101,476	106,642	112,245	01-261-510-1004	Social Security	111,034	111,034
292,308	316,541	357,107	01-261-510-1005	Employee Insurance	367,585	367,585
0	0	12,400	01-261-510-1006	Unemployment	12,400	12,400
30,407	32,406	55,559	01-261-510-1007	Workers' Compensation	58,446	58,446
11,129	12,248	31,817	01-261-510-1008	Volunteer Workers' Compensation	33,858	33,858
143	204	600	01-261-510-1010	ORS 243 Vol FF Life Insurance	600	600
2,058,675	2,232,198	2,360,147	Total Personnel Services		2,391,928	2,391,928
MATERIALS AND SERVICES						
2,963	1,284	3,000	01-261-520-2001	Meetings, Travel & Memberships	2,800	2,800
15,141	10,893	16,000	01-261-520-2005	Training	16,000	16,000
21,985	23,671	23,000	01-261-520-2101	Utilities	23,000	23,000
5,478	5,407	6,500	01-261-520-2102	Telephone	5,500	5,500
811	802	1,000	01-261-520-2106	Recruitment Expense	1,500	1,500
1,886	2,629	2,000	01-261-520-2108	Contractual	2,000	2,000
41,000	41,000	41,000	01-261-520-2109	Contractual-Volunteers	41,000	41,000
1,774	1,370	1,500	01-261-520-2122	Duplicating	1,500	1,500
18	567	1,000	01-261-520-2123	Printing	500	500
8,785	8,803	9,500	01-261-520-2202	New Uniforms	10,000	10,000
7,989	8,043	10,000	01-261-520-2203	Fuel Oil	9,000	9,000
2,547	2,561	3,000	01-261-520-2205	Office Supplies	3,000	3,000
222	182	500	01-261-520-2206	Postage	500	500
3,780	4,148	19,000	01-261-520-2207	Special Dept Supplies/Emerg. Mgmt.	19,000	19,000
17,323	18,681	23,000	01-261-520-2213	Personal Safety Equipment	23,000	23,000
3,891	6,306	6,000	01-261-520-2218	Emergency Medical Supplies	6,600	6,600
3,565	3,768	4,500	01-261-520-2221	Fire Prevention Materials	4,500	4,500
708	961	2,000	01-261-520-2223	Health Screenings	2,000	2,000
3,581	4,605	4,500	01-261-520-2225	Janitorial Supplies	4,500	4,500
5,140	3,843	4,500	01-261-520-2228	Petroleum Products	4,500	4,500
15,034	8,575	15,000	01-261-520-2230	Diesel Motor Fuel	15,000	15,000
21,092	17,276	22,000	01-261-520-2303	Equipment Repair/Replacement	22,000	22,000
1,661	1,476	1,800	01-261-520-2306	Ladder Testing	1,800	1,800
28,282	31,191	24,000	01-261-520-2308	Automotive Parts	25,000	25,000

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Fire Department 261**

Fire Department 261 (Continued)

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.	Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
31,317	21,201	22,000	01-261-520-2309 Building & Plant Maintenance	22,000	22,000	22,000
119	0	1,000	01-261-520-2310 Memorial Bricks	1,000	1,000	1,000
6,478	13,125	10,000	01-261-520-2311 Fire Grant	10,000	10,000	10,000
2,325	15,932	6,500	01-261-520-2315 Fire Hydrant Maintenance	6,500	6,500	6,500
<u>254,897</u>	<u>258,300</u>	<u>283,800</u>	Total Materials and Services	<u>283,700</u>	<u>283,700</u>	<u>283,700</u>
<u>2,313,572</u>	<u>2,490,498</u>	<u>2,643,947</u>	TOTAL FIRE DEPARTMENT	<u>2,675,628</u>	<u>2,675,628</u>	<u>2,675,628</u>
<u>6,508,383</u>	<u>7,038,321</u>	<u>7,497,168</u>	TOTAL PUBLIC SAFETY	<u>7,651,974</u>	<u>7,651,974</u>	<u>7,651,974</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING

Program Description

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

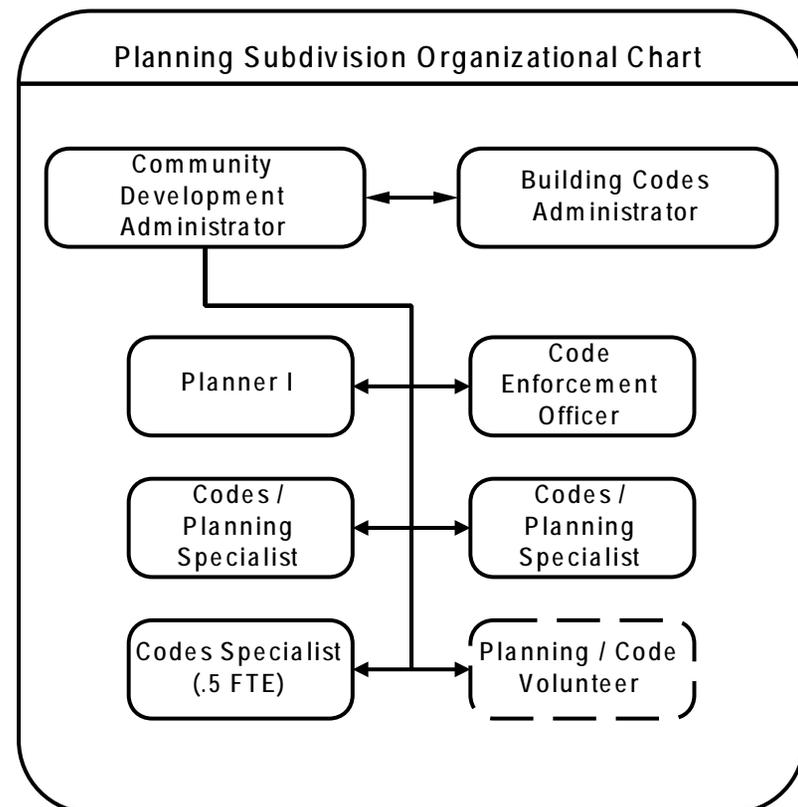
Planning staff reviews submitted plans and applications for compliance with the requirements of the Municipal Code and state law. Staff reviews the Comprehensive Plan and implementing ordinances to insure they are prepared to meet growth, management issues, and reflect the City Council's policy direction.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

Budgeted Departmental Personnel Expenses

Planning staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 40% Community Development Administrator, 95% Codes Specialist, 65% Planner 1, 10% Code Enforcement Officer, 26.5% of (2) Codes/Planning Specialists, and 5% Building 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: 2.68 Employees



Public Works & Community Development Department Organizational Chart

Public Works &
Community
Development
Director

Planning Commission

Parks Commission

Design Assistance Team

Tree Board

Community
Development
Administrator

Park &
Marina Hosts
(Volunteers)

Operations
Administrator

GIS
Coordinator

Wastewater
Engineer

Planner I

Building Codes
Administrator

Temporary
Seasonal
Workers

Operations
Superintendent

Contracts
Administrative
Specialist

Resident
Project Rep

Engineering
Services
Coordinator

Codes/Planning
Specialist

Code
Enforcement
Officer

Mechanic
II

Streets
Maintenance
Lead Worker

PW
Administrative
Clerk

Parks
Maintenance
Lead Worker

Contracts
Administrative
Specialist

Engineering
Tech

Codes/Planning
Specialist

Planning/Code
Volunteer

Streets
Maintenance
Worker II

Streets
Maintenance
Worker II

Parks
Maintenance
Worker II

Parks
Maintenance
Worker II

Codes Specialist
(.5 FTE)

OMI
(Contractor)

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Public Works & Community Development Planning Division 301**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
111,798	192,139	196,985	01-301-510-1001	Salaries	128,904	128,904	128,904
0	0	996	01-301-510-1002	Overtime	1,015	1,015	1,015
22,732	37,808	34,375	01-301-510-1003	P.E.R.S.	27,347	27,347	27,347
10,914	14,387	15,148	01-301-510-1004	Social Security	9,948	9,948	9,948
37,775	43,618	51,282	01-301-510-1005	Employee Insurance	40,201	40,201	40,201
0	0	13,264	01-301-510-1006	Unemployment	18,176	18,176	18,176
1,077	1,119	1,968	01-301-510-1007	Workers' Compensation	1,060	1,060	1,060
<u>184,296</u>	<u>289,072</u>	<u>314,018</u>		Total Personnel Services	<u>226,651</u>	<u>226,651</u>	<u>226,651</u>
MATERIALS AND SERVICES							
594	3,268	1,200	01-301-520-2001	Meetings, Travel & Memberships	1,200	1,200	1,200
916	620	2,000	01-301-520-2005	Training	2,000	2,000	2,000
1,170	2,867	3,500	01-301-520-2105	Advertising	3,500	3,500	3,500
33,538	16,716	57,000	01-301-520-2108	Contractual	45,000	45,000	45,000
761	836	1,500	01-301-520-2122	Duplicating	1,500	1,500	1,500
0	90	500	01-301-520-2123	Printing	500	500	500
1,174	919	1,500	01-301-520-2205	Office Supplies	1,500	1,500	1,500
2,501	2,516	2,750	01-301-520-2206	Postage	3,000	3,000	3,000
262	188	800	01-301-520-2216	Small Equipment	800	800	800
0	113	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
0	0	100	01-301-520-2308	Automotive Parts	100	100	100
194	275	1,000	01-301-520-2417	Planning Commission	1,000	1,000	1,000
<u>41,111</u>	<u>28,408</u>	<u>72,500</u>		Total Materials and Services	<u>60,750</u>	<u>60,750</u>	<u>60,750</u>
<u>225,407</u>	<u>317,479</u>	<u>386,518</u>		TOTAL PW & CD	<u>287,401</u>	<u>287,401</u>	<u>287,401</u>

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
DLCD/Coastal Implementation Grant Department 302**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
34,300	0	0		PERSONNEL SERVICES			
34,300	0	0	01-302-510-1011	Salary Transfers	0	0	0
				Total Personnel Services	0	0	0
34,300	0	0		TOTAL DLCD/COASTAL IMPL. GRANT	0	0	0

PUBLIC WORKS AND COMMUNITY DEVELOPMENT 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.

Budgeted Departmental Personnel Expenses

Public Works Engineering Department staff provides additional services to both general funded and non-general funded City programs and departments. Personnel related expenses listed within this departmental budget reflects: 5% Public Works & Community Development Director, 10% (2) Contracts 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 B & C at the end of this budget.

Approximate FTE by allocation: .55 employee

City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Public Works & Community Development Engineering Division 305

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
56,802	52,832	52,459	01-305-510-1001	Salaries	32,869	32,869	32,869
0	0	546	01-305-510-1002	Overtime	497	497	497
7,129	7,913	8,051	01-305-510-1003	P.E.R.S.	6,022	6,022	6,022
4,212	3,913	4,055	01-305-510-1004	Social Security	2,554	2,554	2,554
12,011	13,047	15,091	01-305-510-1005	Employee Insurance	11,783	11,783	11,783
0	0	1,901	01-305-510-1006	Unemployment	1,533	1,533	1,533
549	419	647	01-305-510-1007	Workers' Compensation	320	320	320
3	3	6	01-305-510-1008	Volunteer Worker's Compensation	7	7	7
80,707	78,128	82,756	Total Personnel Services		55,585	55,585	55,585
MATERIALS AND SERVICES							
803	0	2,500	01-305-520-2001	Meetings, Travel & Memberships	2,000	2,000	2,000
0	106	500	01-305-520-2003	Publications	200	200	200
150	0	200	01-305-520-2004	Permits, Licenses & Fees	500	500	500
0	240	2,000	01-305-520-2005	Training	2,000	2,000	2,000
588	543	700	01-305-520-2102	Telephone	700	700	700
296	93	550	01-305-520-2105	Advertising	200	200	200
2,542	3,318	4,000	01-305-520-2108	Contractual	4,000	4,000	4,000
1,199	1,712	1,400	01-305-520-2122	Duplicating	2,000	2,000	2,000
45	0	250	01-305-520-2123	Printing	250	250	250
436	156	800	01-305-520-2201	Uniform Allowance	1,500	1,500	1,500
1,294	1,713	2,400	01-305-520-2205	Office Supplies	3,000	3,000	3,000
312	631	600	01-305-520-2206	Postage	600	600	600
613	380	400	01-305-520-2216	Small Equipment	400	400	400
865	204	500	01-305-520-2224	Data Processing Supplies	500	500	500
294	189	500	01-305-520-2228	Petroleum Products	500	500	500
192	35	300	01-305-520-2231	Small Equipment	300	300	300
0	357	500	01-305-520-2303	Equipment Repairs	500	500	500
1,509	710	2,000	01-305-520-2308	Automotive Parts	2,000	2,000	2,000
11,137	10,386	20,100	Total Materials and Services		21,150	21,150	21,150
91,844	88,514	102,856	TOTAL PW & CD ENGINEERING		76,735	76,735	76,735

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – PARKS

Program Description

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

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

The Parks Division maintains the mechanical systems of the Mingus Park pool including daily maintenance on the boiler, filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers, and temporary work crews that are utilized to perform labor-intensive tasks in the park system.

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

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

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

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 B & C at the end of this budget.

Approximate FTE by allocation: 2.47 employees

City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Public Works & Community Development Parks Division 306

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
101,943	126,432	129,453	01-306-510-1001	Salaries	137,972	137,972	137,972
3,053	2,728	6,087	01-306-510-1002	Overtime	6,887	6,887	6,887
15,391	20,280	23,192	01-306-510-1003	P.E.R.S.	27,087	27,087	27,087
7,740	9,771	10,367	01-306-510-1004	Social Security	11,080	11,080	11,080
24,501	36,935	40,451	01-306-510-1005	Employee Insurance	52,495	52,495	52,495
0	0	619	01-306-510-1006	Unemployment	644	644	644
5,420	7,602	12,028	01-306-510-1007	Workers' Compensation	13,234	13,234	13,234
825	801	2,209	01-306-510-1008	Volunteer Worker's Compensation	2,353	2,353	2,353
<u>158,871</u>	<u>204,548</u>	<u>224,406</u>	Total Personnel Services		<u>251,751</u>	<u>251,751</u>	<u>251,751</u>
MATERIALS AND SERVICES							
0	0	1,100	01-306-520-2001	Meetings, Travel & Memberships	1,100	1,100	1,100
3,295	3,384	1,500	01-306-520-2004	Permits, Licenses & Fees	1,500	1,500	1,500
683	678	1,350	01-306-520-2005	Training	1,350	1,350	1,350
13,596	15,580	16,000	01-306-520-2101	Utilities	16,000	16,000	16,000
605	946	500	01-306-520-2102	Telephone	500	500	500
7,151	13,389	7,500	01-306-520-2108	Contractual	7,500	7,500	7,500
37,146	46,968	50,000	01-306-520-2112	Litter Patrol and Beautification	50,000	50,000	50,000
350	280	1,900	01-306-520-2201	Uniform Allowance	1,900	1,900	1,900
2,134	2,135	2,000	01-306-520-2213	Safety Supplies	2,000	2,000	2,000
9,489	9,379	10,000	01-306-520-2225	Janitorial Supplies	10,000	10,000	10,000
10,295	6,595	13,000	01-306-520-2228	Petroleum Products	13,000	13,000	13,000
3,138	6,510	3,000	01-306-520-2231	Small Equipment	3,000	3,000	3,000
3,950	1,578	4,000	01-306-520-2303	Equipment Repair	4,000	4,000	4,000
5,287	14,262	20,000	01-306-520-2307	Concrete, Asphalt & Gravel	20,000	20,000	20,000
4,935	2,064	3,000	01-306-520-2308	Automotive Parts	3,000	3,000	3,000
51,974	43,521	60,000	01-306-520-2309	Building & Grounds Maintenance	60,000	60,000	60,000
39,137	28,922	20,000	01-306-520-2313	Boat Ramps Maintenance	20,000	20,000	20,000
56,303	66,120	70,000	01-306-520-2414	Pool Operation - Mingus Pool	91,000	91,000	91,000
<u>249,468</u>	<u>262,311</u>	<u>284,850</u>	Total Materials and Services		<u>305,850</u>	<u>305,850</u>	<u>305,850</u>
<u>408,339</u>	<u>466,860</u>	<u>509,256</u>	TOTAL PW & CD PARKS		<u>557,601</u>	<u>557,601</u>	<u>557,601</u>

**City of Coos Bay 2017-2018 Budget
Expenditures General Fund 01
Coos Bay North Bend Water Board Department 313**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
0	404,000	404,000		MATERIALS AND SERVICES			
0	404,000	404,000	01-313-520-2999	CBNBWB Loan for Water Line Upgrade	0	0	0
				Total Materials and Services	0	0	0
759,890	1,276,852	1,402,630		TOTAL PUBLIC WORKS AND COMMUNITY DEVELOPMENT	921,737	921,737	921,737
12,303,947	13,649,699	13,578,706		TOTAL GENERAL FUND EXPENDITURES	13,849,702	14,130,657	14,130,657

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – STREETS & MAINTENANCE

Program Description

The Streets Division primarily maintains the street and right-of-way system. Asphalt street surfaces are patched and gravel streets are graded with additional gravel 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.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 2% City Manager; 8% Deputy Finance Director; 7% Finance Director/Finance Asst./ Intermediate Accountant/ Accountant Tech 1; 1% City Attorney; 13% Public Works & Community Development Director; 10% Contracts Admin. Specialist, 5% (2) Codes/Planning Specialists, and (2) Maint. Worker II; 10% Engineering Services Coordinator, GIS Technician, Lead Maint. Worker II, and Civil Engineering Tech; 39.4% Operations Supt.; 14% Operations Administrator; 60% Lead Maint. Worker II and (2) Maint. Worker II's; 5% (2) Maint. Worker II; 10% Lead Maint. Worker II; 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 B & C at the end of this budget. Approximate FTE by allocation: 4.32 employees

**City of Coos Bay 2017-2018 Budget
State Gas Tax Resources Fund 2**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
264,455	254,853	159,531	02-000-300-0100	CARRYOVER BALANCE	180,754	180,754	180,754
				REVENUE FROM OTHER AGENCIES			
0	28,386	0	02-000-340-0300	Federal Grant	0	0	0
929,086	960,772	925,000	02-000-340-0800	State Gas Tax	975,000	975,000	975,000
929,086	989,158	925,000		Total Revenue from Other Agencies	975,000	975,000	975,000
				USE OF MONEY AND PROPERTY			
974	1,182	500	02-000-350-0100	Interest	1,000	1,000	1,000
974	1,182	500		Total Use of Money & Property	1,000	1,000	1,000
				OTHER INCOME			
25,613	36,553	10,000	02-000-380-0100	Miscellaneous Revenue	10,000	10,000	10,000
1,352	215	0	02-000-380-0600	Equipment & Scrap Sales	0	0	0
26,965	36,768	10,000		Total Other Income	10,000	10,000	10,000
				TRANSFERS IN			
1,744	292,517	295,000	02-000-390-0800	General Fund	300,000	300,000	300,000
1,744	292,517	295,000		Total Transfers	300,000	300,000	300,000
1,223,224	1,574,478	1,390,031		TOTAL GAS TAX FUND REVENUE	1,466,754	1,466,754	1,466,754

**City of Coos Bay 2017-2018 Budget
State Gas Tax Fund 2 Expenditures
Maintenance Department 320**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
237,260	228,966	264,543	02-320-510-1001	Salaries	255,023	255,023	255,023
1,101	1,283	8,638	02-320-510-1002	Overtime	7,900	7,900	7,900
31,689	37,748	46,578	02-320-510-1003	P.E.R.S.	48,700	48,700	48,700
17,648	17,264	20,897	02-320-510-1004	Social Security	20,113	20,113	20,113
59,102	66,962	87,699	02-320-510-1005	Employee Insurance	81,276	81,276	81,276
0	0	10,784	02-320-510-1006	Unemployment	5,850	5,850	5,850
9,112	9,531	16,805	02-320-510-1007	Workers' Compensation	17,791	17,791	17,791
<u>355,911</u>	<u>361,754</u>	<u>455,944</u>		Total Personnel Services	<u>436,654</u>	<u>436,654</u>	<u>436,654</u>
MATERIALS AND SERVICES							
971	584	1,500	02-320-520-2001	Meetings, Travel & Memberships	1,500	1,500	1,500
394	865	1,000	02-320-520-2004	Permits, Licenses, Fees	1,000	1,000	1,000
973	602	2,000	02-320-520-2005	Training	2,000	2,000	2,000
11,943	13,182	10,000	02-320-520-2101	Utilities	10,000	10,000	10,000
1,929	2,504	1,950	02-320-520-2102	Telephone	3,000	3,000	3,000
57,797	37,695	30,000	02-320-520-2108	Contractual	31,100	31,100	31,100
0	0	0	02-320-520-2113	Audit Fees	2,300	2,300	2,300
16,456	18,362	18,787	02-320-520-2120	Insurance	22,000	22,000	22,000
61,743	56,634	50,000	02-320-520-2124	Traffic Signals	50,000	50,000	50,000
229,665	232,467	220,000	02-320-520-2125	Street Lights	220,000	220,000	220,000
15,061	14,709	18,000	02-320-520-2126	Street Lights-State Shared	18,000	18,000	18,000
1,744	1,521	4,100	02-320-520-2201	Uniform Allowance	4,100	4,100	4,100
876	1,161	1,000	02-320-520-2205	Office Supplies	1,200	1,200	1,200
0	0	0	02-320-520-2206	Postage	2,000	2,000	2,000
3,417	4,001	5,000	02-320-520-2213	Safety Supplies	5,000	5,000	5,000
22,364	36,124	40,000	02-320-520-2222	Traffic Safety Supplies	80,000	80,000	80,000
797	550	1,200	02-320-520-2225	Janitorial Supplies	1,200	1,200	1,200
16,706	10,135	20,000	02-320-520-2228	Petroleum Products	20,000	20,000	20,000
20,129	17,857	20,000	02-320-520-2231	Small Equipment	20,000	20,000	20,000
7,902	7,759	5,000	02-320-520-2303	Equipment Repairs	5,000	5,000	5,000
73,589	99,357	92,000	02-320-520-2307	Concrete, Asphalt & Gravel	92,000	92,000	92,000
14,420	9,256	15,000	02-320-520-2308	Automotive Parts	15,000	15,000	15,000
6,619	13,712	10,000	02-320-520-2309	Building & Plant Maintenance	10,000	10,000	10,000
16,735	25,235	20,000	02-320-520-2310	Streetscape Maintenance	20,000	20,000	20,000
27,974	21,693	20,000	02-320-520-2316	Heavy Equipment Parts	30,000	30,000	30,000
2,259	2,257	5,000	02-320-520-2500	Bad Debt Expense	5,000	5,000	5,000
<u>612,459</u>	<u>628,221</u>	<u>611,537</u>		Total Materials and Services	<u>671,400</u>	<u>671,400</u>	<u>671,400</u>
CAPITAL OUTLAY							
0	0	0	02-320-530-3008	Vehicles	10,000	10,000	10,000
0	0	0	02-320-530-3023	Equipment	10,000	10,000	10,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TRANSFERS OUT							
0	292,517	276,283	02-320-550-5005	Transfer to Street Improvement Fund	300,000	300,000	300,000
0	1,000	5,000	02-320-550-5020	Transfer to Technology Reserve Fund	5,000	5,000	5,000
<u>0</u>	<u>293,517</u>	<u>281,283</u>		Total Transfers Out	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>
0	0	41,267	02-320-560-6001	CONTINGENCY	<u>33,700</u>	<u>33,700</u>	<u>33,700</u>
<u>254,853</u>	<u>290,986</u>	<u>0</u>	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,223,224</u>	<u>1,574,478</u>	<u>1,390,031</u>		TOTAL GAS TAX EXPENDITURES	<u>1,466,754</u>	<u>1,466,754</u>	<u>1,466,754</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – WASTEWATER

Program Description

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

The City has responsibility for major repairs and replacement of the system due to age, condition, changing technology, DEQ mandates, and EPA mandates. Infrastructure includes 26 pump stations, approximately 90 miles of pipe, 2 wastewater treatment plants, and sludge disposal system. City staff maintains the Capital Improvements Plan and funding when determining priorities for maintenance and rehabilitation projects each year.

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

This budget also includes a 6.4% rate increase for debt service of wastewater treatment and collections upgrades.

Budgeted Departmental Personnel Expenses

Personnel related expenses for administration of the system within this budget are funded with wastewater revenues and reflect allocations for each wastewater division (admin, Plant 1, Plant 2, collections, and storm water). These include time allocated for: City Manager, Executive Assistant, Deputy Finance Director, Finance Director, Finance Asst., Intermediate Accountant, Accountant Tech, City Attorney, Public Works & Community Development Director; Wastewater Project Engineer, Resident Project Engineer, (2) Contracts Admin. Specialists, (2) Codes/Planning Specialists, Engineering Services Coordinator, Operations Supt., GIS Technician, Civil Engineering Tech., Operations Administrator, Lead Maint. Worker II, (3) Maint. Worker II's, and (2) Mechanic II's salary and associated benefit / employment costs. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE by allocation: 12.39 employees

**City of Coos Bay 2017-2018 Budget
Wastewater Resources Fund 3**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
1,931,074	3,202,348	1,373,187	03-000-300-0100	CARRYOVER BALANCE	1,735,378	1,735,378	1,735,378
				REVENUE FROM OTHER AGENCIES (000)			
861,030	654,445	336,000	03-000-340-2000	Charleston Sanitary District	336,000	336,000	336,000
48,750	101,511	48,000	03-000-340-2100	Bunker Hill Sanitary District	48,000	48,000	48,000
<u>909,780</u>	<u>755,956</u>	<u>384,000</u>		Total Revenue from other Agencies	<u>384,000</u>	<u>384,000</u>	<u>384,000</u>
				USE OF MONEY AND PROPERTY			
9,643	14,114	9,000	03-000-350-0100	Interest	9,000	9,000	9,000
<u>9,643</u>	<u>14,114</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			
6,700	5,680	4,000	03-000-360-1200	Sewer Permits/Connection Fees	4,000	4,000	4,000
5,324,517	5,499,351	5,300,000	03-000-360-1400	Sewer Use Fees	5,639,200	5,639,200	5,639,200
3,400	6,373	2,200	03-000-360-1600	R.V. Dump Fees	2,200	2,200	2,200
<u>67,139</u>	<u>39,671</u>	<u>55,000</u>	03-000-360-1700	Alum Sludge Disposal Payments	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
<u>5,401,757</u>	<u>5,551,075</u>	<u>5,361,200</u>		Total Charges for Current Services	<u>5,690,400</u>	<u>5,690,400</u>	<u>5,690,400</u>
				OTHER INCOME			
54,836	76,441	0	03-000-380-0100	Miscellaneous Revenue	0	0	0
0	28,967	0	03-000-380-0401	Loan Proceeds IFA 2	127,908	127,908	127,908
0	1,852	0	03-000-380-0600	Equipment & Scrap Sales	0	0	0
<u>54,836</u>	<u>107,260</u>	<u>0</u>		Total Other Income	<u>127,908</u>	<u>127,908</u>	<u>127,908</u>
				TRANSFERS IN			
0	0	0	03-000-390-0900	Transfer from Revenue Bond Fund	725,000	725,000	725,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Transfers In	<u>725,000</u>	<u>725,000</u>	<u>725,000</u>
<u>8,307,089</u>	<u>9,630,753</u>	<u>7,127,387</u>		TOTAL WASTEWATER REVENUE	<u>8,671,686</u>	<u>8,671,686</u>	<u>8,671,686</u>

**City of Coos Bay 2017-2018 Budget
Wastewater Expenditures Fund 3
Administration Department 350**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
86,169	81,115	86,594	03-350-510-1001	Salaries	105,304	105,304	105,304
5	0	695	03-350-510-1002	Overtime	1,113	1,113	1,113
14,569	16,037	17,847	03-350-510-1003	P.E.R.S.	26,599	26,599	26,599
6,218	5,793	6,733	03-350-510-1004	Social Security	8,198	8,198	8,198
19,370	18,748	23,364	03-350-510-1005	Employee Insurance	35,665	35,665	35,665
0	0	2,008	03-350-510-1006	Unemployment	1,953	1,953	1,953
22,239	16,260	0	03-351-510-1009	Comp. Absences/Vacation Accrual	0	0	0
199	200	326	03-350-510-1007	Workers' Compensation	422	422	422
<u>148,769</u>	<u>138,152</u>	<u>137,566</u>	Total Personnel Services		<u>179,254</u>	<u>179,254</u>	<u>179,254</u>
MATERIALS AND SERVICES							
121	285	1,000	03-350-520-2105	Advertising	1,000	1,000	1,000
4,464	935	4,000	03-350-520-2108	Contractual	4,000	4,000	4,000
69,165	68,756	75,000	03-350-520-2127	Collection, Merchant, Bad Debt Expense	75,000	75,000	75,000
411	1,499	0	03-350-520-2500	Bad Debt Expense	0	0	0
0	0	398,808	03-350-520-2600	W/W Environmental Insurance Reserve	418,808	418,808	418,808
<u>74,161</u>	<u>71,476</u>	<u>478,808</u>	Total Materials and Services		<u>498,808</u>	<u>498,808</u>	<u>498,808</u>
TRANSFERS OUT							
1,358,418	1,650,433	1,553,823	03-350-550-5005	Transfer to WW Improvement Fund	1,450,769	1,450,769	1,450,769
404,275	931,267	900,000	03-350-550-5009	Transfer to Revenue Bond Fund	851,389	851,389	851,389
6,500	6,500	25,000	03-350-550-5020	Transfer to Technology Reserve Fund	25,000	25,000	25,000
<u>1,769,193</u>	<u>2,588,200</u>	<u>2,478,823</u>	Total Transfers Out		<u>2,327,158</u>	<u>2,327,158</u>	<u>2,327,158</u>
CONTINGENCY							
0	0	32,371	03-350-560-6001	Contingency	187,621	187,621	187,621
0	0	0	03-350-560-6001	Contingency (DEQ debt coverage requirement)	1,267,014	1,267,014	1,267,014
0	0	32,371	Total Contingency		<u>1,454,635</u>	<u>1,454,635</u>	<u>1,454,635</u>
<u>1,992,123</u>	<u>2,797,828</u>	<u>3,127,568</u>	TOTAL WW ADMINISTRATION		<u>4,459,855</u>	<u>4,459,855</u>	<u>4,459,855</u>

**City of Coos Bay 2017-2018 Budget
Wastewater Expenditures Fund 3
Plant 1 Department 351**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
126,076	130,164	149,087	03-351-510-1001	Salaries	153,468	153,468	153,468
35	0	1,342	03-351-510-1002	Overtime	1,283	1,283	1,283
17,804	22,335	27,755	03-351-510-1003	P.E.R.S.	32,741	32,741	32,741
9,290	9,545	11,545	03-351-510-1004	Social Security	11,869	11,869	11,869
26,323	27,715	39,880	03-351-510-1005	Employee Insurance	43,790	43,790	43,790
0	0	7,417	03-351-510-1006	Unemployment	8,608	8,608	8,608
890	995	1,698	03-351-510-1007	Workers' Compensation	1,805	1,805	1,805
<u>180,418</u>	<u>190,755</u>	<u>238,724</u>	Total Personnel Services		<u>253,564</u>	<u>253,564</u>	<u>253,564</u>
MATERIALS AND SERVICES							
820	786	1,000	03-351-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
11,018	19,513	30,000	03-351-520-2004	Permits, Licenses & Fees	30,000	30,000	30,000
0	0	0	03-351-520-2101	Utilities	231,187	231,187	231,187
8,247	10,967	50,000	03-351-520-2108	Contractual	51,400	51,400	51,400
0	0	0	03-351-520-2113	Audit Fees	7,900	7,900	7,900
20,586	23,881	26,000	03-351-520-2120	Insurance	26,000	26,000	26,000
899,055	784,221	956,640	03-351-520-2131	OMI Contract	594,521	594,521	594,521
0	0	0	03-351-520-2206	Postage	2,600	2,600	2,600
3,283	4,411	4,700	03-351-520-2308	Automotive Parts	4,700	4,700	4,700
10,155	10,082	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	30,000	30,000	30,000
<u>953,165</u>	<u>853,860</u>	<u>1,088,340</u>	Total Materials and Services		<u>991,308</u>	<u>991,308</u>	<u>991,308</u>
<u>1,133,582</u>	<u>1,044,616</u>	<u>1,327,064</u>	TOTAL PLANT 1 EXPENDITURES		<u>1,244,872</u>	<u>1,244,872</u>	<u>1,244,872</u>

**City of Coos Bay 2017-2018 Budget
Wastewater Expenditures Fund 3
Plant 2 Department 352**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
145,839	173,925	270,499	03-352-510-1001	Salaries	283,511	283,511	283,511
35	0	1,484	03-352-510-1002	Overtime	1,521	1,521	1,521
20,357	25,766	54,280	03-352-510-1003	P.E.R.S.	65,533	65,533	65,533
10,755	12,804	20,848	03-352-510-1004	Social Security	21,843	21,843	21,843
29,595	36,656	67,406	03-352-510-1005	Employee Insurance	71,138	71,138	71,138
0	0	9,386	03-352-510-1006	Unemployment	16,386	16,386	16,386
1,273	1,653	4,309	03-352-510-1007	Workers' Compensation	4,522	4,522	4,522
<u>207,853</u>	<u>250,803</u>	<u>428,212</u>		Total Personnel Services	<u>464,454</u>	<u>464,454</u>	<u>464,454</u>
MATERIALS AND SERVICES							
1,354	787	2,000	03-352-520-2001	Meetings, Travel & Memberships	2,000	2,000	2,000
10,402	11,712	65,000	03-352-520-2004	Permits, Licenses & Fees	25,000	25,000	25,000
0	0	0	03-352-520-2101	Utilities	176,786	176,786	176,786
10,126	8,441	40,000	03-352-520-2108	Contractual	41,400	41,400	41,400
0	0	0	03-352-520-2113	Audit Fees	7,900	7,900	7,900
12,920	15,103	17,000	03-352-520-2120	Insurance	17,000	17,000	17,000
469,961	598,485	500,061	03-352-520-2131	OMI Contract	453,713	453,713	453,713
0	0	0	03-352-520-2206	Postage	2,600	2,600	2,600
3,853	4,786	4,700	03-352-520-2308	Automotive Parts	4,700	4,700	4,700
2,935	2,891	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	30,000	30,000	30,000
<u>511,551</u>	<u>642,204</u>	<u>638,761</u>		Total Materials and Services	<u>766,099</u>	<u>766,099</u>	<u>766,099</u>
<u>719,404</u>	<u>893,007</u>	<u>1,066,973</u>		TOTAL PLANT 2 EXPENDITURES	<u>1,230,553</u>	<u>1,230,553</u>	<u>1,230,553</u>

**City of Coos Bay 2017-2018 Budget
Wastewater Expenditures Fund 3
Collection Systems/Sanitary Department 353**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
158,396	177,601	199,384	03-353-510-1001	Salaries	198,728	198,728	198,728
132	0	2,312	03-353-510-1002	Overtime	2,200	2,200	2,200
21,900	29,412	35,532	03-353-510-1003	P.E.R.S.	40,200	40,200	40,200
11,703	13,053	15,465	03-353-510-1004	Social Security	15,401	15,401	15,401
33,090	40,302	54,687	03-353-510-1005	Employee Insurance	58,182	58,182	58,182
0	0	14,922	03-353-510-1006	Unemployment	8,782	8,782	8,782
1,352	1,764	2,956	03-353-510-1007	Workers' Compensation	2,970	2,970	2,970
<u>226,572</u>	<u>262,132</u>	<u>325,258</u>	Total Personnel Services		<u>326,463</u>	<u>326,463</u>	<u>326,463</u>
MATERIALS AND SERVICES							
884	588	1,000	03-353-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
392	374	2,000	03-353-520-2004	Permits, Licenses & Fees	2,000	2,000	2,000
0	0	0	03-353-520-2101	Utilities	146,426	146,426	146,426
21,407	6,792	25,000	03-353-520-2108	Contractual	76,400	76,400	76,400
0	0	0	03-353-520-2113	Audit Fees	7,900	7,900	7,900
2,141	2,075	50,000	03-353-520-2110	Emergency Repairs	50,000	50,000	50,000
15,454	17,221	20,000	03-353-520-2120	Insurance	20,000	20,000	20,000
510,827	495,298	543,545	03-353-520-2131	OMI Contract	375,487	375,487	375,487
0	0	0	03-353-520-2206	Postage	2,600	2,600	2,600
1,335	988	3,000	03-353-520-2228	Petroleum Products	3,000	3,000	3,000
26,882	36,538	25,000	03-353-520-2308	Automotive Parts	25,000	25,000	25,000
19,458	15,833	25,000	03-353-520-2316	Heavy Equipment parts	25,000	25,000	25,000
255	2,066	10,000	03-353-520-2317	Equipment Parts & Maintenance	50,000	50,000	50,000
<u>599,033</u>	<u>577,774</u>	<u>704,545</u>	Total Materials and Services		<u>784,813</u>	<u>784,813</u>	<u>784,813</u>
<u>825,605</u>	<u>839,906</u>	<u>1,029,803</u>	TOTAL COLLECTIONS EXPENDITURES		<u>1,111,276</u>	<u>1,111,276</u>	<u>1,111,276</u>

**City of Coos Bay 2017-2018 Budget
Wastewater Expenditures Fund 3
Collection/Stormwater Department 355**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
155,798	158,097	182,087	03-355-510-1001	Salaries	182,406	182,406	182,406
274	277	3,032	03-355-510-1002	Overtime	2,878	2,878	2,878
21,946	27,094	33,269	03-355-510-1003	P.E.R.S.	37,954	37,954	37,954
11,515	11,725	14,194	03-355-510-1004	Social Security	14,205	14,205	14,205
35,658	37,203	51,441	03-355-510-1005	Employee Insurance	52,654	52,654	52,654
0	0	7,171	03-355-510-1006	Unemployment	8,201	8,201	8,201
2,813	3,030	5,349	03-355-510-1007	Workers' Compensation	5,734	5,734	5,734
<u>228,004</u>	<u>237,427</u>	<u>296,543</u>		Total Personnel Services	<u>304,032</u>	<u>304,032</u>	<u>304,032</u>
MATERIALS AND SERVICES							
1,085	180	2,000	03-355-520-2001	Meetings, Travel & Memberships	2,000	2,000	2,000
392	374	3,000	03-355-520-2004	Permits, Licenses & Fees	3,000	3,000	3,000
0	0	0	03-355-520-2101	Utilities	54,891	54,891	54,891
21,446	1,833	25,000	03-355-520-2108	Contractual	26,400	26,400	26,400
0	0	0	03-355-520-2113	Audit Fees	7,900	7,900	7,900
1,974	290	50,000	03-355-520-2110	Emergency Repairs	50,000	50,000	50,000
8,170	9,095	12,000	03-355-520-2120	Insurance	12,000	12,000	12,000
163,465	185,737	173,937	03-355-520-2131	OMI Contract	140,808	140,808	140,808
0	0	0	03-355-520-2206	Postage	2,600	2,600	2,600
3,468	5,452	5,500	03-355-520-2228	Petroleum Products	5,500	5,500	5,500
129	675	2,000	03-355-520-2308	Automotive Parts	2,000	2,000	2,000
5,894	4,380	4,000	03-355-520-2316	Heavy Equipment parts	4,000	4,000	4,000
0	66	2,000	03-355-520-2317	Equipment Parts & Maintenance	10,000	10,000	10,000
<u>206,023</u>	<u>208,082</u>	<u>279,437</u>		Total Materials & Services	<u>321,099</u>	<u>321,099</u>	<u>321,099</u>
<u>434,027</u>	<u>445,509</u>	<u>575,980</u>		TOTAL COLL./STORMWATER EXPEND.	<u>625,131</u>	<u>625,131</u>	<u>625,131</u>
3,202,348	3,609,887	0	03-355-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>8,307,089</u>	<u>9,630,753</u>	<u>7,127,387</u>		TOTAL WASTEWATER EXPENSE	<u>8,671,686</u>	<u>8,671,686</u>	<u>8,671,686</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 adding beautification elements along Highway 101 (curb appeal).

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 2% City Manager, 2% Finance and Deputy Finance Directors, 3% Finance Assistant, 4% Accounting Tech 1, 5% Intermediate Accountant, 5% Contracts Admin Specialist, 10% Operations Supt., 30% of (2) Lead Maintenance Worker II's, 18% of (2) Maint. Worker II's, 18% of PW Admin Clerk, 28% of (2) Maint. Worker II's, and 1% Mechanic 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: 2.09 employees

**City of Coos Bay 2017-2018 Budget
Hotel/Motel Tax Fund 5**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
92,689	127,648	118,911	05-000-300-0100	CARRYOVER BALANCE	138,464	138,464	138,464
				TAXES			
419,306	466,332	419,000	05-000-311-0100	Hotel/Motel Tax - General	421,429	421,429	421,429
166,671	185,582	166,000	05-000-311-0200	Hotel/Motel Tax - Visitor's & Convention Bureau	168,571	168,571	168,571
<u>585,978</u>	<u>651,914</u>	<u>585,000</u>		Total Taxes	<u>590,000</u>	<u>590,000</u>	<u>590,000</u>
				USE OF MONEY AND PROPERTY			
246	823	200	05-000-350-0100	Interest	200	200	200
<u>246</u>	<u>823</u>	<u>200</u>		Total Use of Money and Property	<u>200</u>	<u>200</u>	<u>200</u>
				CURRENT SERVICES			
9,455	9,445	8,000	05-000-360-0100	Visitor's Center Revenue	8,000	8,000	8,000
<u>9,455</u>	<u>9,445</u>	<u>8,000</u>		Total Current Services	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
				OTHER INCOME			
7,441	4,565	3,000	05-000-380-0100	Misc Revenue	3,000	3,000	3,000
384	0	0	05-000-380-0900	Refunds, Donaions, Gifts	0	0	0
<u>7,825</u>	<u>4,565</u>	<u>3,000</u>		Total Other Income	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
				TRANSFERS IN			
5,000	50,000	0	05-000-390-0800	Transfer in from General Fund	0	0	0
<u>5,000</u>	<u>50,000</u>	<u>0</u>		Total Transfers in	<u>0</u>	<u>0</u>	<u>0</u>
<u>701,194</u>	<u>844,395</u>	<u>715,111</u>		TOTAL HOTEL/MOTEL TAX REVENUE	<u>739,664</u>	<u>739,664</u>	<u>739,664</u>

**City of Coos Bay 2017-2018 Budget
Hotel/Motel Tax Fund 5
Department 410**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
126,377	98,846	108,744	05-410-510-1001	Salaries	113,176	113,176	113,176
1,940	1,547	5,058	05-410-510-1002	Overtime	5,304	5,304	5,304
16,365	16,503	19,936	05-410-510-1003	P.E.R.S.	23,069	23,069	23,069
9,474	7,517	8,716	05-410-510-1004	Social Security	9,075	9,075	9,075
34,300	31,802	38,222	05-410-510-1005	Employee Insurance	42,295	42,295	42,295
0	0	1,321	05-410-510-1006	Unemployment	1,436	1,436	1,436
5,764	5,143	8,620	05-410-510-1007	Workers' Compensation	9,457	9,457	9,457
<u>194,219</u>	<u>161,358</u>	<u>190,616</u>	Total Personnel Services		<u>203,812</u>	<u>203,812</u>	<u>203,812</u>
MATERIALS AND SERVICES							
20,485	20,880	25,000	05-410-520-2101	Tourism related - dock utilities	25,000	25,000	25,000
3,879	7,968	4,000	05-410-520-2108	Contractual	17,600	17,600	17,600
0	0	0	05-410-520-2113	Audit Fees	1,200	1,200	1,200
9,704	10,535	15,000	05-410-520-2120	Insurance	20,000	20,000	20,000
15,841	16,278	22,000	05-410-520-2204	Community Events & Promotion	22,000	22,000	22,000
0	0	0	05-410-520-2206	Postage	1,050	1,050	1,050
4,875	5,282	4,875	05-410-520-2307	Historical Rail Museum	4,875	4,875	4,875
841	1,341	3,000	05-410-520-2308	Sun Building Maintenance	3,000	3,000	3,000
1,526	0	0	05-410-520-2311	Egyptian Theater	0	0	0
5,000	5,000	5,000	05-410-520-2410	Boat Building Center (Festival of Sails)	5,000	5,000	5,000
166,671	185,582	166,000	05-410-520-2429	Visitors Convention Bureau (in and out)	166,000	166,000	166,000
4,037	31,308	105,000	05-410-520-2433	Special Projects (including Christmas Lights)	108,000	108,000	108,000
104,193	100,738	93,000	05-410-520-2434	Visitor Information Center	110,000	110,000	110,000
42,275	44,704	42,500	05-410-520-2435	Art Museum Management/Maintenance/Utilities	42,500	42,500	42,500
0	0	100	05-410-520-2500	Bad Debt Expense	100	100	100
<u>379,327</u>	<u>429,615</u>	<u>485,475</u>	Total Materials and Services		<u>526,325</u>	<u>526,325</u>	<u>526,325</u>
<u>0</u>	<u>0</u>	<u>39,020</u>	05-410-560-6001	CONTINGENCY	<u>9,527</u>	<u>9,527</u>	<u>9,527</u>
<u>127,648</u>	<u>253,422</u>	<u>0</u>	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>701,194</u></u>	<u><u>844,395</u></u>	<u><u>715,111</u></u>	TOTAL HOTEL/MOTEL TAX EXPENSE		<u><u>739,664</u></u>	<u><u>739,664</u></u>	<u><u>739,664</u></u>

LIBRARY

Mission Statement

The Coos Bay Public Library connects our community to information in various forms, ensures equitable access to information and technology and provides opportunities for learning, cultural enrichment and improved quality of life.

Program Description

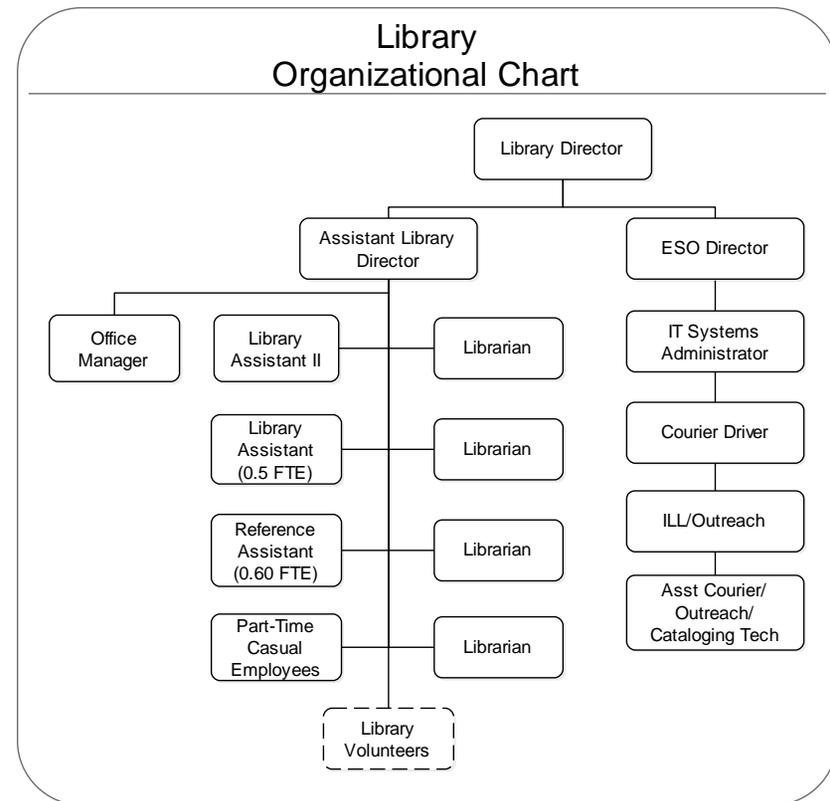
As a member of the Coos County Library Service District, the Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 24,000 people. It serves as a popular materials library, research and information service,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

The Coos County Library Service District contracts with the City of Coos Bay to operate the Extended Services Office (ESO) which provides contracted services for all of the public libraries in Coos County.

Budgeted Departmental Personnel Expenses

Library operations and ESO services are funded from the countywide public library tax base. Approximate FTE allocation for the Library is 9.68 and the ESO is 4.60 for a total of 14.28 FTE.

Fund 7 represents the budget for general library services while Fund 14 represents the budget for ESO services.



**City of Coos Bay 2017-2018 Budget
Library Fund 7**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
CARRYOVER BALANCE							
522,203	682,708	514,641	07-000-300-0100	Carryover Balance - Regular	602,252	602,252	602,252
50,705	51,034	50,000	07-000-300-0200	Carryover Balance - Memorial/Board (Restricted)	50,000	50,000	50,000
<u>572,908</u>	<u>733,742</u>	<u>564,641</u>		Total Carryover Balance	<u>652,252</u>	<u>652,252</u>	<u>652,252</u>
REVENUE FROM OTHER AGENCIES							
2,063	2,001	1,000	07-000-340-0300	State Library Grant	1,000	1,000	1,000
817	300	7,500	07-000-340-0301	Grants	7,500	7,500	7,500
0	0	3,500	07-000-340-0303	Federal Grants	2,500	2,500	2,500
1,069,670	1,091,923	975,000	07-000-340-0900	Library Tax Base	1,000,000	1,000,000	1,000,000
<u>1,072,550</u>	<u>1,094,224</u>	<u>987,000</u>		Total Revenue from other Agencies	<u>1,011,000</u>	<u>1,011,000</u>	<u>1,011,000</u>
USE OF MONEY AND PROPERTY							
3,208	5,002	1,500	07-000-350-0100	Interest	4,000	4,000	4,000
3,937	1,400	500	07-000-350-1100	Auditorium Rental	1,000	1,000	1,000
<u>7,145</u>	<u>6,402</u>	<u>2,000</u>		Total Use of Money & Property	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
CHARGES FOR CURRENT SERVICES							
7,623	8,129	4,000	07-000-360-0100	Copies	6,000	6,000	6,000
8,527	15,680	14,000	07-000-360-1800	Library Fees	14,000	14,000	14,000
<u>16,150</u>	<u>23,809</u>	<u>18,000</u>		Total Charges for Current Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
OTHER INCOME							
486	346	300	07-000-380-0400	Reimbursements	325	325	325
17,189	21,677	12,000	07-000-380-0900	Gifts & Donations	13,000	13,000	13,000
<u>17,675</u>	<u>22,023</u>	<u>12,300</u>		Total Other Income	<u>13,325</u>	<u>13,325</u>	<u>13,325</u>
<u>1,686,429</u>	<u>1,880,200</u>	<u>1,583,941</u>		TOTAL LIBRARY REVENUE	<u>1,701,577</u>	<u>1,701,577</u>	<u>1,701,577</u>

**City of Coos Bay 2017-2018 Budget
Library Fund 7
Department 510**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
499,083	516,152	590,001	07-510-510-1001	Salaries	613,484	613,484	613,484
75,545	90,343	98,406	07-510-510-1003	P.E.R.S.	114,873	114,873	114,873
38,037	39,110	45,142	07-510-510-1004	Social Security	46,936	46,936	46,936
109,985	128,760	161,750	07-510-510-1005	Employee Insurance	165,715	165,715	165,715
42	0	16,150	07-510-510-1006	Unemployment	16,150	16,150	16,150
1,250	1,383	2,338	07-510-510-1007	Workers' Compensation	2,513	2,513	2,513
80	17	160	07-510-510-1008	Volunteer Worker's Compensation	167	167	167
<u>724,022</u>	<u>775,766</u>	<u>913,947</u>		Total Personnel Services	<u>959,838</u>	<u>959,838</u>	<u>959,838</u>
MATERIALS AND SERVICES							
3,507	5,604	4,200	07-510-520-2005	Training, Meetings, Travel, and Dues	4,200	4,200	4,200
40,153	40,298	40,500	07-510-520-2101	Utilities	40,500	40,500	40,500
2,215	3,352	3,000	07-510-520-2102	Telephone	3,200	3,200	3,200
1,076	1,077	1,500	07-510-520-2105	Advertising	1,500	1,500	1,500
0	6,500	25,000	07-510-520-2108	Contractual	46,000	46,000	46,000
17,227	18,423	21,000	07-510-520-2120	Insurance	21,000	21,000	21,000
4,822	5,215	5,000	07-510-520-2122	Duplicating	5,200	5,200	5,200
0	103	3,000	07-510-520-2123	Printing	1,500	1,500	1,500
1,360	2,027	2,000	07-510-520-2205	Office Supplies	2,000	2,000	2,000
3,053	1,870	3,500	07-510-520-2206	Postage	2,000	2,000	2,000
3,545	3,427	3,600	07-510-520-2225	Janitorial Supplies	3,600	3,600	3,600
815	254	11,000	07-510-520-2234	Library Grant Materials	8,000	8,000	8,000
8,803	11,393	10,000	07-510-520-2235	Library Supplies	12,000	12,000	12,000
64,548	66,232	70,000	07-510-520-2236	Library Books and Records	70,000	70,000	70,000
9,040	8,602	9,100	07-510-520-2237	Periodicals	8,900	8,900	8,900
113	115	200	07-510-520-2238	Microfilm	200	200	200
1,668	1,911	1,000	07-510-520-2239	State Aid to Children	1,200	1,200	1,200
4,682	4,652	5,000	07-510-520-2302	Office Equipment Rental	5,000	5,000	5,000
5,252	4,538	8,000	07-510-520-2303	Equipment Repairs/Replacement	7,000	7,000	7,000
11,314	4,546	14,000	07-510-520-2304	Equipment Maintenance Contracts	14,000	14,000	14,000
23,166	30,599	28,000	07-510-520-2309	Building & Grounds Maintenance	29,000	29,000	29,000
147	56	500	07-510-520-2406	Reimbursable	300	300	300
419	354	500	07-510-520-2424	Library Board	500	500	500
<u>21,739</u>	<u>19,789</u>	<u>12,000</u>	07-510-520-2450	Gifts, Donations & Memorials	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
<u>228,664</u>	<u>240,935</u>	<u>281,600</u>		Total Materials and Services	<u>299,800</u>	<u>299,800</u>	<u>299,800</u>
CAPITAL OUTLAY							
0	0	35,000	07-510-530-3001	Computer Hardware & Software	25,000	25,000	25,000
<u>0</u>	<u>0</u>	<u>35,000</u>		Total Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
CONTINGENCY							
0	0	303,394	07-510-560-6001	Contingency	366,939	366,939	366,939
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>353,394</u>		Total Contingency	<u>416,939</u>	<u>416,939</u>	<u>416,939</u>
733,742	863,499	0	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>1,686,429</u>	<u>1,880,200</u>	<u>1,583,941</u>		TOTAL LIBRARY EXPENDITURES	<u>1,701,577</u>	<u>1,701,577</u>	<u>1,701,577</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT – Building Codes

Program Description

Building Codes is a subdivision of the Public Works and Community Development Department. The budget for Building Codes includes expenses for the administration of completing structural and mechanical inspections as well as carrying out the plan review program within the City of Coos Bay. By vote of the taxpayers, this budget is mandated to operate as an enterprise fund with the revenue from the permits fully supporting the related expenses. Personnel expenses are cost allocated for several personnel and paid for by this program for complete cost accounting.

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

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

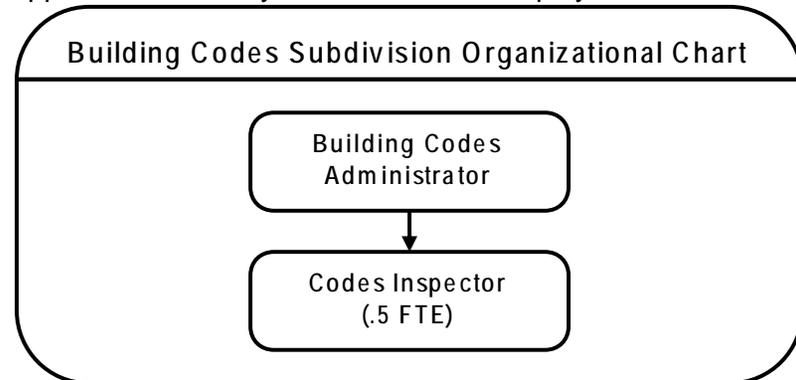
Staff evaluates the current valuation tables used to base permit fees. This review is part of an ongoing monitoring process to ensure that Building Codes program operates as an enterprise fund and keeps pace with the changing economy of

the construction trade. Revisions were made to the evaluation tables this past budget year to compensate the increased cost of the department.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 85% Building Codes Administrator; 100% Codes Inspector; 50% of (2) Codes/Planning Specialists; 50% Code Enforcement Officer; 2% City Manager; 1% City Attorney; 2% of the Finance/Deputy Director, Finance Asst. and Intermediate Accountant; 1% Account Tech 1; 5% Public Works and Community Development Director; 10% Community Development Planning Administrator; 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: 3.63 employees.



**City of Coos Bay 2017-2018 Budget
Building Codes Fund 8**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
278,136	206,717	100,000	08-000-300-0100	CARRYOVER BALANCE	80,000	80,000	80,000
				LICENSES AND PERMITS			
58,951	69,923	90,850	08-000-330-0600	Plan Check Fees	105,850	105,850	105,850
74,843	84,190	106,101	08-000-330-0700	Building Permits	153,105	153,105	153,105
260	260	260	08-000-330-0800	Plumbing Permits	260	260	260
24,623	25,441	28,750	08-000-330-0900	Mechanical Permits	35,793	35,793	35,793
109	109	100	08-000-330-1000	Electrical Permits	100	100	100
704	704	500	08-000-330-1400	Mobile Home Permits	500	500	500
15,779	16,640	15,000	08-000-330-1500	Other Permits	20,000	20,000	20,000
175,269	197,266	241,561		Total Licenses and Permits	315,608	315,608	315,608
				USE OF MONEY AND PROPERTY			
1,403	1,201	100	08-000-350-0100	Interest	500	500	500
1,403	1,201	100		Total Use of Money & Property	500	500	500
				OTHER INCOME			
31	51	0	08-000-380-0100	Miscellaneous	0	0	0
(252)	0	0	08-000-380-0200	Cash Over/Short	0	0	0
(221)	51	0		Total Other Income	0	0	0
				TRANSFERS IN			
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		Total Transfers In	0	0	0
454,588	405,235	341,661		TOTAL BUILDING CODE REVENUE	396,108	396,108	396,108

**City of Coos Bay 2017-2018 Budget
Building Codes Fund 8
Department 304**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
144,979	143,728	175,583	08-304-510-1001	Salaries	209,304	209,304	209,304
13	0	558	08-304-510-1002	Overtime	569	569	569
26,591	30,901	37,650	08-304-510-1003	P.E.R.S.	52,367	52,367	52,367
10,678	10,570	13,487	08-304-510-1004	Social Security	16,100	16,100	16,100
31,375	28,138	48,505	08-304-510-1005	Employee Insurance	65,887	65,887	65,887
0	0	5,229	08-304-510-1006	Unemployment	70	70	70
1,223	1,267	2,534	08-304-510-1007	Workers' Compensation	3,196	3,196	3,196
(1,670)	(1,601)	0	08-304-510-1009	Comp/Vacation Accruals	0	0	0
<u>213,189</u>	<u>213,003</u>	<u>283,547</u>	Total Personnel Services		<u>347,494</u>	<u>347,494</u>	<u>347,494</u>
MATERIALS AND SERVICES							
1,810	1,618	2,500	08-304-520-2001	Meetings, Travel & Memberships	2,500	2,500	2,500
1,210	1,499	5,000	08-304-520-2005	Training	5,000	5,000	5,000
447	474	750	08-304-520-2102	Telephone	2,039	2,039	2,039
11,760	11,760	13,000	08-304-520-2104	Property/office lease	13,000	13,000	13,000
0	63	200	08-304-520-2105	Advertising	200	200	200
6,357	5,172	15,346	08-304-520-2108	Contractual	5,700	5,700	5,700
0	0	0	08-304-520-2113	Audit Fees	750	750	750
4,281	4,640	6,300	08-304-520-2120	Insurance	6,300	6,300	6,300
49	43	500	08-304-520-2122	Duplicating	250	250	250
0	90	500	08-304-520-2123	Printing	250	250	250
2,117	2,246	2,000	08-304-520-2200	Merchant Fees	2,500	2,500	2,500
422	201	800	08-304-520-2205	Office Supplies	800	800	800
213	289	300	08-304-520-2206	Postage	825	825	825
0	0	500	08-304-520-2216	Small Equipment	500	500	500
46	0	500	08-304-520-2224	Data Processing Supplies	500	500	500
582	431	500	08-304-520-2228	Petroleum Products	500	500	500
0	0	250	08-304-520-2303	Equipment Repairs	250	250	250
87	76	500	08-304-520-2308	Automotive Parts	750	750	750
<u>29,381</u>	<u>28,603</u>	<u>49,446</u>	Total Materials and Services		<u>42,614</u>	<u>42,614</u>	<u>42,614</u>
TRANSFERS OUT							
5,300	5,300	6,000	08-304-550-5013	Transfer to Technology Fund	6,000	6,000	6,000
<u>5,300</u>	<u>5,300</u>	<u>6,000</u>	Total Transfers Out		<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
CONTINGENCY							
<u>0</u>	<u>0</u>	<u>2,668</u>	08-304-560-6001		<u>0</u>	<u>0</u>	<u>0</u>
UNAPPROPRIATED ENDING FUND BALANCE							
<u>206,717</u>	<u>158,329</u>	<u>0</u>	08-304-560-6002		<u>0</u>	<u>0</u>	<u>0</u>
<u>454,588</u>	<u>405,235</u>	<u>341,661</u>	TOTAL BUILDING CODES		<u>396,108</u>	<u>396,108</u>	<u>396,108</u>

**City of Coos Bay 2017-2018 Budget
9-1-1 Tax Fund 10
Department 380**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
125,037	102,694	57,971	10-000-300-0100	CARRYOVER BALANCE	37,146	37,146	37,146
				REVENUE FROM OTHER AGENCIES			
75,131	80,352	76,091	10-000-340-1600	City of Coos Bay	85,401	85,401	85,401
17,861	19,014	17,965	10-000-340-2000	City of Coquille (PSAP)	20,149	20,149	20,149
76,213	76,954	77,482	10-000-340-2300	911 Contracts	78,002	78,002	78,002
169,204	176,320	171,538		Total Revenue from Other Agencies	183,552	183,552	183,552
				USE OF MONEY AND PROPERTY			
557	553	100	10-000-350-0100	Interest	200	200	200
557	553	100		Total Use of Money and Property	200	200	200
				OTHER INCOME			
0	253	0	10-000-380-0100	Miscellaneous	0	0	0
0	253	0		Total Other Income	0	0	0
294,798	279,820	229,609		TOTAL 911 TAX REVENUE	220,898	220,898	220,898
				PERSONNEL SERVICES			
119,052	131,048	121,911	10-380-510-1001	Salaries	110,876	110,876	110,876
4,650	1,708	12,192	10-380-510-1002	Overtime	11,088	11,088	11,088
20,668	25,091	26,566	10-380-510-1003	P.E.R.S.	23,880	23,880	23,880
9,344	10,013	10,261	10-380-510-1004	Social Security	9,332	9,332	9,332
20,758	19,152	22,000	10-380-510-1005	Employee Insurance	39,214	39,214	39,214
0	0	750	10-380-510-1006	Unemployment	1,000	1,000	1,000
288	326	493	10-380-510-1007	Worker's Compensation	475	475	475
174,760	187,339	194,173		Total Personnel Services	195,865	195,865	195,865
				MATERIALS AND SERVICES			
8,046	10,339	10,000	10-380-520-2102	Telephone	10,000	10,000	10,000
9,298	8,577	18,000	10-380-520-2108	Contractual	15,033	15,033	15,033
17,343	18,916	28,000		Total Materials and Services	25,033	25,033	25,033
0	0	7,436	10-380-560-6001	CONTINGENCY	0	0	0
102,694	73,566	0	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
294,798	279,820	229,609		TOTAL 9 1 1 TAX EXPENDITURES	220,898	220,898	220,898

**City of Coos Bay 2017-2018 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Month	Day
				<u>2017</u>	
89,500	42,000	131,500	12	Wastewater IFA 1 Series 2012 (est 2027 mature)	December 1
160,000	36,000	196,000	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
372,000	30,000	402,000	16	Refunding Water Series 2016 (12/24 mature)	December 1
0	88,000	88,000	4	Fire Station 4/2009 (6/28 mature)	December 1
60,000	3,000	63,000	9	City Hall Seismic Loan from URA (12/21 mature)	December 1
208,000	141,000	349,000	8	Water IFA Series 2010 (12/32 mature)	December 1
65,100	4,100	69,200	10	Wastewater Land Purchase 11/12 (12/20 mature)	December 1
458,000	120,000	578,000	17	Wastewater DEQ SRF 1 R24000 2018	September 1
104,000	13,500	117,500	18	Wastewater DEQ SO SRF 2 R24001 2021	December 1
22,000	2,500	24,500	14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	September 30
				<u>2018</u>	
22,000	2,400	24,400	14	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	March 31
0	3,100	3,100	10	Wastewater Land Purchase 11/12 (12/20 mature)	June 1
460,000	120,000	580,000	17	Wastewater DEQ SRF 1 R24000	June 1
0	11,000	11,000	18	Wastewater DEQ SO SRF 2 R24001	June 1
0	25,000	25,000	16	Refunding Water Series 2016 (12/24 mature)	June 1
317,000	88,000	405,000	4	Fire Station 4/2009 (6/28 mature)	June 1
89,500	42,000	131,500	12	Wastewater IFA 1 Series 2012 (est 2027 mature)	June 30
160,000	35,000	195,000	13	Wastewater IFA 2 Series 2013 (est 2028 mature)	June 30
29,890	910	30,800	11	Jurisdictional Exchange Fund (39) (4th payment to City)	August 1
<u>2,621,590</u>	<u>811,610</u>	<u>3,433,200</u>	TOTAL		
SUMMARY					
1,521,000	419,500	1,940,500	Wastewater Projects (12)		1,940,500
65,100	7,200	72,300	Wastewater Land Purchase 11/12 (12/20 mature)		72,300
60,000	3,000	63,000	City Hall Seismic Loan from URA (12/21 mature)		63,000
44,000	4,900	48,900	Water Board OTIB ODOT Loan		48,900
4,600	4,100	8,700	Water 2005-OECDD (12) (12/29 mature)		8,700
208,000	141,000	349,000	Water IFA Series 2010 (12/32 mature)		349,000
<u>372,000</u>	<u>55,000</u>	<u>427,000</u>	Refunding Water Series 2016 (12/24 mature)		427,000
2,274,700	634,700	2,909,400	Total Fund 12		
29,890	910	30,800	Jurisdictional Exchange Fund (39) (4th payment to City)		30,800
317,000	176,000	493,000	Fire Station (11) 6/28 mature		493,000
<u>2,621,590</u>	<u>811,610</u>	<u>3,433,200</u>	TOTAL	Annual Debt	<u>3,433,200</u>

**City of Coos Bay 2017-2018 Budget
General Obligation Bond Redemption Fund 11
Department 600**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
236,974	295,646	315,746	11-000-300-0100	CARRYOVER BALANCE	356,687	356,687	356,687
				PROPERTY TAXES			
516,486	502,717	488,550	11-000-310-0100	Current Property Taxes	450,000	450,000	450,000
32,013	28,958	20,000	11-000-310-0200	Delinquent Property Taxes	20,000	20,000	20,000
548,499	531,674	508,550		Total Property Taxes	470,000	470,000	470,000
				USE OF MONEY AND PROPERTY			
2,273	3,267	100	11-000-350-0100	Interest	1,000	1,000	1,000
2,273	3,267	100		Total Use of Money and Property	1,000	1,000	1,000
				TRANSFERS IN			
0	0	0	11-000-390-0800	General Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
787,746	830,587	824,396		TOTAL G.O. BOND FUND REVENUE	827,687	827,687	827,687
				DEBT SERVICE			
285,000	290,000	306,000	11-600-540-4003	Principal (Fire GO Series 2009)	317,000	317,000	317,000
207,100	198,550	188,000	11-600-540-4004	Interest (Fire GO Series 2009)	176,000	176,000	176,000
492,100	488,550	494,000		Total Debt Service	493,000	493,000	493,000
				TRANSFERS OUT			
0	0	0	11-600-550-5021	Transfer to Fire Station	0	0	0
0	0	0		Total Transfers Out	0	0	0
0	0	0	11-600-560-6001	CONTINGENCY	334,687	334,687	334,687
295,646	342,037	330,396	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
787,746	830,587	824,396		TOTAL G.O. BOND EXPENDITURES	827,687	827,687	827,687

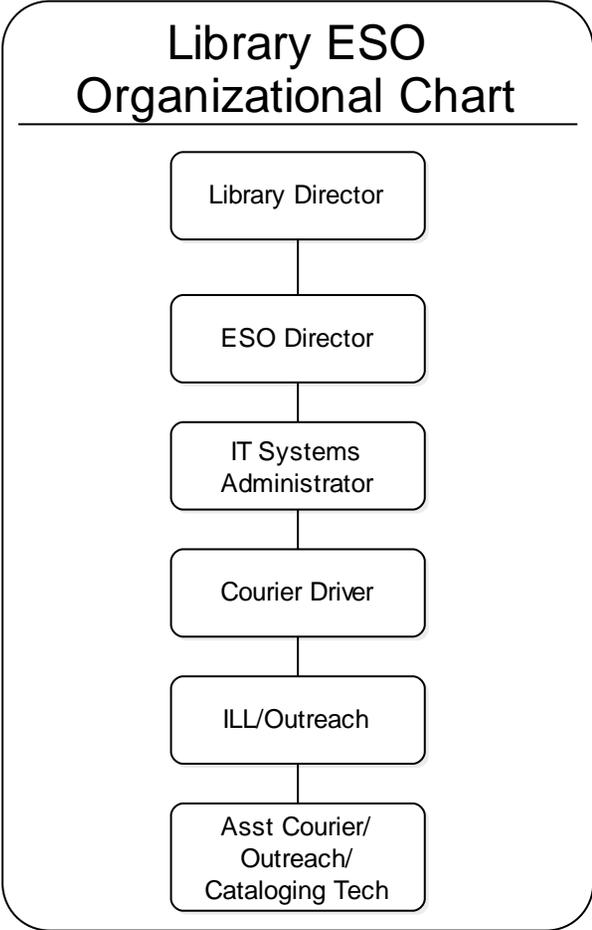
**City of Coos Bay 2017-2018 Budget
Revenue Bond Fund 12
Department 610**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
2,796,615	3,066,612	3,760,795	12-000-300-0100	CARRYOVER BALANCE	4,439,119	4,439,119	4,439,119
				REVENUE FROM OTHER AGENCIES			
810,217	810,587	862,300	12-000-340-1100	Water Board Bond Payments	833,600	833,600	833,600
810,217	810,587	862,300		Total Revenue from Other Agencies	833,600	833,600	833,600
				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			
64,800	64,200	63,600	12-000-390-2000	Transfer from General Fund for CH Seismic Loan	63,000	63,000	63,000
404,275	931,267	900,000	12-000-390-0900	Transfer from WW Fund	851,389	851,389	851,389
0	0	0	12-000-390-1000	Transfer from WW Improvement Fund	0	0	0
469,075	995,467	963,600		Total Transfers In	914,389	914,389	914,389
4,075,906	4,872,666	5,586,695		TOTAL REVENUE BOND REVENUE	6,187,108	6,187,108	6,187,108
				DEBT SERVICE			
288,967	304,165	320,600	12-610-540-4001	Principal OECDD CBNBWB (2029, 2024 mature)	376,600	376,600	376,600
172,620	157,792	143,100	12-610-540-4002	Interest OECDD CBNBWB (2029, 2024 mature)	59,100	59,100	59,100
188,014	194,407	201,100	12-610-540-4007	Principal CBNBWB IFA Series 2010	208,000	208,000	208,000
160,615	154,223	148,000	12-610-540-4008	Interest CBNBWB IFA Series 2010	141,000	141,000	141,000
65,000	65,000	65,010	12-610-540-4009	Principal WW Land Purchase 2012	65,100	65,100	65,100
12,444	10,405	9,200	12-610-540-4010	Interest WW Land Purchases 2012	7,200	7,200	7,200
0	0	327,580	12-610-540-4011	Principal WW Series IFA 1 2012	179,000	179,000	179,000
47,807	51,819	127,000	12-610-540-4012	Interest WW Series IFA 1 2012	84,000	84,000	84,000
0	0	352,000	12-610-540-4013	Principal WW Series IFA 2 2013	320,000	320,000	320,000
9,026	17,527	106,500	12-610-540-4014	Interest WW Series IFA 2 2013	71,000	71,000	71,000
60,000	60,000	60,000	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	60,000	60,000	60,000
4,800	4,200	3,600	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	3,000	3,000	3,000
0	0	41,000	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	44,000	44,000	44,000
0	0	8,500	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	4,900	4,900	4,900
0	0	0	12-610-540-4021	Wastewater DEQ SRF 1 R24000 Principal	918,000	918,000	918,000
0	0	0	12-610-540-4022	Wastewater DEQ SRF 1 R24000 Interest	240,000	240,000	240,000
0	0	0	12-610-540-4023	Wastewater DEQ SO SRF 2 R24001 Principal	104,000	104,000	104,000
0	0	0	12-610-540-4024	Wastewater DEQ SO SRF 2 R24001 Interest	24,500	24,500	24,500
1,009,294	1,019,538	1,913,190		Total Debt Service	2,909,400	2,909,400	2,909,400
				TRANSFERS OUT			
0	0	0	12-610-550-5008	Transfer to Wastewater	725,000	725,000	725,000
0	0	0		Total Transfers Out	725,000	725,000	725,000
				CONTINGENCY			
0	0	0	12-610-560-6001	Contingency WW Long Term (Series 2012 IFA 1)	500,000	500,000	500,000
0	0	0	12-610-560-6001	Contingency WW Long Term (Series 2013 IFA 2)	800,004	800,004	800,004
0	0	0	12-610-560-6001	Contingency WW Long Term DEQ SRF 1 & 2	574,070	574,070	574,070
0	0	3,286,945	12-610-560-6004	WW Long Term	25,000	25,000	25,000
0	0	3,286,945		Total Contingency	1,899,074	1,899,074	1,899,074
0	0	386,560	12-610-560-6005	DEQ SRF Revenue Loan Reserve	653,634	653,634	653,634
0	0	386,560		Total Reserve	653,634	653,634	653,634
3,066,612	3,853,129	0	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
4,075,906	4,872,666	5,586,695		TOTAL REVENUE BOND EXPENSE	6,187,108	6,187,108	6,187,108

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 2017-2018 Budget
Coos County Library Service District Extended Services Office Fund 14

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
0	247,367	100,000	14-000-300-0100	CARRYOVER BALANCE	210,106	210,106	210,106
				TAXES			
499,143	499,143	680,998	14-000-310-0100	Property Taxes	0	0	0
499,143	499,143	680,998		Total Taxes	0	0	0
				REVENUE FROM OTHER AGENCIES			
5,717	5,480	7,000	14-000-340-0300	State Library Grant	7,000	7,000	7,000
0	0	0	14-000-340-0900	ESO Library Tax Base	710,998	710,998	710,998
5,717	5,480	7,000		Total Revenue From Other Agencies	717,998	717,998	717,998
				USE OF MONEY AND PROPERTY			
791	1,126	500	14-000-350-0100	Interest	500	500	500
791	1,126	500		Total Use of Money and Property	500	500	500
				OTHER REVENUE			
233,942	14,027	30,000	14-000-380-0100	Misc. Revenue	2,000	2,000	2,000
28,298	19,851	0	14-000-380-0400	Reimbursements/Fines	0	0	0
262,240	33,878	30,000		Total Other Income	2,000	2,000	2,000
767,891	786,994	818,498		TOTAL LIBRARY ESO REVENUE	930,604	930,604	930,604

City of Coos Bay 2017-2018 Budget
Coos County Library Service District Extended Services Office Fund 14
Department 615

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
PERSONNEL SERVICES							
122,846	167,978	211,189	14-615-510-1001	Salaries	218,441	218,441	218,441
0	225	2,500	14-615-510-1002	Overtime	2,500	2,500	2,500
8,459	23,217	39,611	14-615-510-1003	P.E.R.S.	45,217	45,217	45,217
9,279	12,675	16,350	14-615-510-1004	Social Security	16,904	16,904	16,904
25,415	36,523	71,562	14-615-510-1005	Employee Insurance	45,742	45,742	45,742
0	0	18,300	14-615-510-1006	Unemployment	18,500	18,500	18,500
1,204	1,457	4,442	14-615-510-1007	Workers' Compensation	4,249	4,249	4,249
<u>167,203</u>	<u>242,076</u>	<u>363,954</u>	Total Personnel Services		<u>351,553</u>	<u>351,553</u>	<u>351,553</u>
MATERIALS AND SERVICES							
1,071	2,701	5,000	14-615-520-2005	Training, Meetings, Travel, Dues	5,000	5,000	5,000
1,170	1,654	1,700	14-615-520-2102	Telephone	2,000	2,000	2,000
794	175	500	14-615-520-2105	Advertising	500	500	500
71,308	60,632	80,000	14-615-520-2108	Contractual	85,000	85,000	85,000
12,728	13,284	15,000	14-615-520-2116	Internet	25,000	25,000	25,000
5,081	9,164	12,000	14-615-520-2120	Insurance	14,000	14,000	14,000
36	264	500	14-615-520-2123	Printing	500	500	500
104,630	85,647	125,000	14-615-520-2131	North Bend Services	130,000	130,000	130,000
0	0	300	14-615-520-2201	Uniform Allowance	300	300	300
7,569	5,942	5,000	14-615-520-2205	Office Supplies	6,000	6,000	6,000
6,105	7,605	12,000	14-615-520-2206	Postage	13,000	13,000	13,000
2,183	4,768	4,500	14-615-520-2224	Data Processing Supplies	4,500	4,500	4,500
10,074	5,637	15,000	14-615-520-2228	Petroleum Products	15,000	15,000	15,000
1,469	4,635	4,000	14-615-520-2236	Library Books & Records	5,000	5,000	5,000
5,626	5,486	7,000	14-615-520-2239	State Grant (R2R)	7,000	7,000	7,000
35	0	1,000	14-615-520-2303	Equipment Repair	1,000	1,000	1,000
19,500	19,500	46,000	14-615-520-2304	Equip Maint. Contract	26,000	26,000	26,000
4,088	1,960	5,000	14-615-520-2308	Automotive Parts	5,000	5,000	5,000
25,698	19,851	0	14-615-520-2406	Reimbursable	0	0	0
3,066	4,524	3,500	14-615-520-2450	CCLSD Project	4,000	4,000	4,000
<u>282,231</u>	<u>253,429</u>	<u>343,000</u>	Total Materials and Services		<u>348,800</u>	<u>348,800</u>	<u>348,800</u>
CAPITAL OUTLAY							
20,800	0	0	14-615-530-3001	Computer Hardware/Software	0	0	0
878	33,043	35,000	14-615-530-3004	System Replacement	42,500	42,500	42,500
49,412	4,883	20,000	14-615-530-3008	Vehicles	25,000	25,000	25,000
<u>71,090</u>	<u>37,926</u>	<u>55,000</u>	Total Capital Outlay		<u>67,500</u>	<u>67,500</u>	<u>67,500</u>
<u>0</u>	<u>0</u>	<u>56,544</u>	14-615-560-6001	CONTINGENCY	<u>162,751</u>	<u>162,751</u>	<u>162,751</u>
247,367	253,562	0	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>767,891</u>	<u>786,994</u>	<u>818,498</u>	TOTAL CCLSD ESO EXPENSE		<u>930,604</u>	<u>930,604</u>	<u>930,604</u>

CAPITAL IMPROVEMENT FUNDS

STREET IMPROVEMENT FUND

This budget provides for improvements to City street infrastructure. Historically funds are carried over from year to year to accumulate enough funding to complete asphalt overlay projects over several areas as economically as possible. This fund has typically served to receive Surface Transportation Program (STP) dollars. These are Oregon Department of Transportation pass-through dollars from the Federal Government and are used for overlay projects in the City. A new source of street repair funding from a 2% increase in the PacifiCorp franchise fee goes to this fund. Revenues into this fund will be expended on street rehabilitation projects as directed by the City Council.

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, Wastewater Treatment Plant #1 facility plan, sewer line repairs on 2nd Street, at Mingus Park, pump station #16 design, the 6th Avenue Bridge, and storm line repairs on 6th and 8th Streets.

**City of Coos Bay 2017-2018 Budget
Special Improvement (LID) Fund 15
Department 760**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
144,823	140,615	140,615	15-000-300-0100	CARRYOVER BALANCE	145,551	145,551	145,551
				USE OF MONEY AND PROPERTY			
773	930	100	15-000-350-0100	Interest	100	100	100
773	930	100		Total Use of Money and Property	100	100	100
				SERVICES AND REPAYMENTS			
0	0	0	15-000-370-0100	Principal Payments (District 98) LID 22nd St.	0	0	0
385	761	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0	0	0
385	761	0		District 98 Lien & Loan Repayment LID 22nd St.	0	0	0
0	682	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0	0	0
662	3,318	0	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	0	0	0
662	4,000	0		District 2009 Loan Repayment LID Minnesota	0	0	0
				Total Services and Repayments			
1,000	0	0	15-000-380-0300	LID Deposit	0	0	0
1,000	0	0		Total Other Revenue	0	0	0
147,642	146,306	140,715		TOTAL SPECIAL IMPROVEMENT (LID) REVENUE	145,651	145,651	145,651
				MATERIALS AND SERVICES			
0	0	0	15-760-520-2108	Contractual	40,000	40,000	40,000
0	0	0		Total Materials and Services	40,000	40,000	40,000
				CAPITAL OUTLAY			
7,027	755	140,715	15-760-530-3102	Construction	105,651	105,651	105,651
7,027	755	140,715		Total Capital Outlay	105,651	105,651	105,651
				TRANSFERS OUT			
0	0	0	15-760-550-5010	Transfer to General Fund	0	0	0
0	0	0		Total Transfers Out	0	0	0
				CONTINGENCY			
0	0	0	15-760-560-6001		0	0	0
140,615	145,551	0	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
147,642	146,306	140,715		TOTAL SPECIAL IMPROVEMENT (LID) EXPENSE	145,651	145,651	145,651

**City of Coos Bay 2017-2018 Budget
Street Improvement Fund 16
Department 710**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
269	271	316,271	16-000-300-0100	CARRYOVER BALANCE	620,658	620,658	620,658
				REVENUE FROM OTHER AGENCIES			
0	499,679	500,000	16-000-340-0300	Federal Grant	500,000	500,000	500,000
0	0	1,000,000	16-000-340-1000	ODOT Grant	1,000,000	1,000,000	1,000,000
0	317,321	923,794	16-000-340-1200	Surface Transportation Program Funds (STP)	923,794	923,794	923,794
0	816,999	2,423,794		Total Revenue From Other Agencies	2,423,794	2,423,794	2,423,794
				USE OF MONEY AND PROPERTY			
1	458	0	16-000-350-0100	Interest	0	0	0
1	458	0		Total Use of Money and Property	0	0	0
				OTHER REVENUE			
0	21,401	0	16-000-380-0100	Misc. Revenue	0	0	0
0	21,401	0		Total Other Income	0	0	0
				TRANSFERS IN			
0	292,517	276,283	16-000-390-1001	Streets Fund Ele Franchise Fee	300,000	300,000	300,000
0	292,517	276,283		Total Transfers In	300,000	300,000	300,000
271	1,131,646	3,016,348		TOTAL STREET IMPROVEMENT REVENUE	3,344,452	3,344,452	3,344,452
				CAPITAL OUTLAY			
0	370,461	592,283	16-710-530-3101	Construction - Ele Franchise Fees	920,658	920,658	920,658
0	355,416	2,424,065	16-710-530-3102	Construction	2,423,794	2,423,794	2,423,794
0	21,401	0	16-710-530-3102	Ocean Blvd	0	0	0
0	747,278	3,016,348		Total Capital Outlay	3,344,452	3,344,452	3,344,452
271	384,368	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
271	1,131,646	3,016,348		TOTAL STREET IMPROVEMENT EXPENSE	3,344,452	3,344,452	3,344,452

**City of Coos Bay 2017-2018 Budget
Parks Improvement Fund 17**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
CARRYOVER BALANCE							
26,585	140,449	18,642	17-000-300-0100	Carryover Balance - Regular	106,840	106,840	106,840
1,170	1,193	3,000	17-000-300-0200	Carryover Balance - Choshi Gardens	3,000	3,000	3,000
<u>27,755</u>	<u>141,642</u>	<u>21,642</u>		Total Carryover Balance	<u>109,840</u>	<u>109,840</u>	<u>109,840</u>
REVENUE - OTHER AGENCIES							
0	0	306,774	17-000-340-0300	Grants - State	300,723	300,723	300,723
0	0	215,000	17-000-340-0302	Grant - Dog Park	215,000	215,000	215,000
0	18,525	0	17-000-340-0303	FEMA Grant	0	0	0
0	0	0	17-000-340-0304	Grant - School District 9	420,000	420,000	420,000
0	0	200,000	17-000-340-0305	Grant - Empire Lakes Bridge Replacement	200,000	200,000	200,000
<u>0</u>	<u>18,525</u>	<u>721,774</u>		Total Revenue - Other Agencies	<u>1,135,723</u>	<u>1,135,723</u>	<u>1,135,723</u>
USE OF MONEY AND PROPERTY							
548	872	50	17-000-350-0100	Interest	50	50	50
<u>548</u>	<u>872</u>	<u>50</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
2,339	2,387	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>2,339</u>	<u>2,387</u>	<u>3,000</u>		Total Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TRANSFERS IN							
120,000	0	61,584	17-000-390-0850	Major Capital Fund	0	0	0
<u>120,000</u>	<u>0</u>	<u>61,584</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>150,642</u>	<u>163,426</u>	<u>808,050</u>		TOTAL PARKS IMPROVEMENT REVENUE	<u>1,248,613</u>	<u>1,248,613</u>	<u>1,248,613</u>

**City of Coos Bay 2017-2018 Budget
Parks Improvement Fund 17
Department 720**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
				MATERIALS AND SERVICES			
2,318	2,363	6,000	17-720-520-2108	Contractual	6,050	6,050	6,050
2,318	2,363	6,000		Total Materials and Services	6,050	6,050	6,050
				CAPITAL OUTLAY			
0	26,600	0	17-720-530-3102	Construction	0	0	0
6,683	2,981	272,050	17-720-530-3103	Mingus Park Pool	228,000	228,000	228,000
0	0	85,000	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	215,000	17-720-530-3108	Dog Park	215,000	215,000	215,000
0	0	0	17-720-530-3109	School District 9 Parks Grant	420,000	420,000	420,000
0	0	0	17-720-530-3110	Boat Ramps	37,723	37,723	37,723
0	0	25,000	17-720-530-3116	Skateboard Park	0	0	0
0	0	0	17-720-530-3117	Parks Master Plan	0	0	0
6,683	29,581	797,050		Total Capital Outlay	1,185,723	1,185,723	1,185,723
				TRANSFERS OUT			
0	0	0	17-720-550-5035	Major Capital Fund	0	0	0
0	0	0		Total Transfers Out	0	0	0
0	0	5,000	17-720-560-6001	CONTINGENCY	56,840	56,840	56,840
141,642	131,482	0	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
<u>150,642</u>	<u>163,426</u>	<u>808,050</u>		TOTAL PARKS IMPROVEMENT EXPENSE	<u>1,248,613</u>	<u>1,248,613</u>	<u>1,248,613</u>

**City of Coos Bay 2017-2018 Budget
Bike/Pedestrian Path Fund 18
Department 730**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
				CARRYOVER BALANCE			
32,653	42,229	33,090	18-000-300-0100	Carryover Balance	57,678	57,678	57,678
				REVENUE - OTHER AGENCIES			
9,385	9,705	9,250	18-000-340-0800	State Gas Tax	9,750	9,750	9,750
9,385	9,705	9,250		Total Revenue - Other Agencies	9,750	9,750	9,750
				USE OF MONEY AND PROPERTY			
191	290	50	18-000-350-0100	Interest	200	200	200
191	290	50		Total Use of Money and Property	200	200	200
				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
42,229	52,223	42,390		TOTAL BIKE/PED REVENUE	67,628	67,628	67,628
				CAPITAL OUTLAY			
0	2,545	42,390	18-730-530-3102	Construction	67,628	67,628	67,628
0	2,545	42,390		Total Capital Outlay	67,628	67,628	67,628
				CONTINGENCY			
0	0	0	18-730-560-6001		0	0	0
42,229	49,678	0	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
42,229	52,223	42,390		TOTAL BIKE/PED EXPENDITURES	67,628	67,628	67,628

**City of Coos Bay 2017-2018 Budget
Transportation SDC Fund 19
Department 760**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
				CARRYOVER BALANCE			
12,098	12,162	12,194	19-000-300-0100	Carryover-Improvement Fee	12,333	12,333	12,333
1,749	1,758	1,763	19-000-300-0200	Carryover-Reimbursement Fee	1,783	1,783	1,783
729	733	735	19-000-300-0300	Carryover-Compliance Fee	743	743	743
<u>14,576</u>	<u>14,654</u>	<u>14,692</u>		Total Carryover Balance	<u>14,859</u>	<u>14,859</u>	<u>14,859</u>
				USE OF MONEY AND PROPERTY			
64	79	36	19-000-350-0102	Interest-Improvement Fee	92	92	92
9	11	5	19-000-350-0103	Interest-Reimbursement Fee	13	13	13
4	5	2	19-000-350-0104	Interest-Compliance Fee	6	6	6
<u>77</u>	<u>95</u>	<u>43</u>		Total Use of Money and Property	<u>111</u>	<u>111</u>	<u>111</u>
<u>14,654</u>	<u>14,749</u>	<u>14,735</u>		TOTAL TRANSPORTATION SDC REVENUE	<u>14,970</u>	<u>14,970</u>	<u>14,970</u>
				CAPITAL OUTLAY			
0	0	12,230	19-760-530-3102	Construction-Improvement Fee	12,425	12,425	12,425
0	0	1,768	19-760-530-3103	Construction-Reimbursement Fee	1,796	1,796	1,796
0	0	737	19-760-530-3104	Construction-Compliance Fee	749	749	749
<u>0</u>	<u>0</u>	<u>14,735</u>		Total Capital Outlay	<u>14,970</u>	<u>14,970</u>	<u>14,970</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>
0	0	0	19-760-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
<u>14,654</u>	<u>14,749</u>	<u>0</u>	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,654</u>	<u>14,749</u>	<u>14,735</u>		TOTAL TRANSPORTATION SDC EXPENSE	<u>14,970</u>	<u>14,970</u>	<u>14,970</u>

**City of Coos Bay 2017-2018 Budget
Wastewater SDC Fund 20**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
CARRYOVER BALANCE							
12,797	12,865	12,898	20-000-300-0100	Carryover-Treatment Improvement Fee	13,045	13,045	13,045
12,786	12,854	12,887	20-000-300-0200	Carryover-Treatment Reimbursement Fee	13,035	13,035	13,035
1,278	1,285	1,288	20-000-300-0300	Carryover-Treatment Compliance Fee	1,303	1,303	1,303
149,111	149,902	150,287	20-000-300-0400	Carryover-Collections Improvement Fee	152,008	152,008	152,008
33,592	33,771	33,857	20-000-300-0500	Carryover-Collections Reimbursement Fee	34,245	34,245	34,245
33,591	33,769	33,856	20-000-300-0600	Carryover-Collections Compliance Fee	34,244	34,244	34,244
1,997	2,008	2,013	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,036	2,036	2,036
501	504	505	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	511	511	511
298	300	300	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	304	304	304
245,953	247,258	247,891	Total Carryover Balance		250,731	250,731	250,731
USE OF MONEY AND PROPERTY							
68	84	39	20-000-350-0101	Interest-Treatment Improvement Fee	97	97	97
68	84	39	20-000-350-0102	Interest-Treatment Reimbursement Fee	97	97	97
7	8	4	20-000-350-0103	Interest-Treatment Compliance Fee	10	10	10
791	974	450	20-000-350-0201	Interest-Collections Improvement Fee	1,132	1,132	1,132
178	219	101	20-000-350-0202	Interest-Collections Reimbursement Fee	255	255	255
178	219	101	20-000-350-0203	Interest-Collections Compliance Fee	255	255	255
11	13	6	20-000-350-0301	Interest-CSD Treatment Improvement Fee	15	15	15
3	3	2	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	4	4	4
2	2	1	20-000-350-0303	Interest-CSD Treatment Compliance Fee	2	2	2
1,305	1,606	743	Total Use of Money and Property		1,867	1,867	1,867
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
247,258	248,864	248,634	TOTAL WASTEWATER SDC REVENUE		252,598	252,598	252,598

**City of Coos Bay 2017-2018 Budget
Wastewater SDC Fund 20
Department 770**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
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	12,937	20-770-530-3102	Construction-Treatment Improvement	13,142	13,142	13,142
0	0	12,926	20-770-530-3103	Construction-Treatment Reimbursement	13,132	13,132	13,132
0	0	1,292	20-770-530-3104	Construction-Treatment Compliance	1,313	1,313	1,313
0	0	150,737	20-770-530-3105	Construction-Collections Improvement	153,140	153,140	153,140
0	0	33,958	20-770-530-3106	Construction-Collections Reimbursement	34,500	34,500	34,500
0	0	33,957	20-770-530-3107	Construction-Collections Compliance	34,499	34,499	34,499
0	0	2,019	20-770-530-3108	CSD Const.-Treatment Improvement	2,051	2,051	2,051
0	0	507	20-770-530-3109	CSD Const.-Treatment Reimbursement	515	515	515
0	0	301	20-770-530-3110	CSD Const.-Treatment Compliance	306	306	306
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>248,634</u>	Total Capital Outlay		<u>252,598</u>	<u>252,598</u>	<u>252,598</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>247,258</u>	<u>248,864</u>	<u>0</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>247,258</u></u>	<u><u>248,864</u></u>	<u><u>248,634</u></u>	TOTAL WASTEWATER SDC EXPENSE		<u><u>252,598</u></u>	<u><u>252,598</u></u>	<u><u>252,598</u></u>

**City of Coos Bay 2017-2018 Budget
Stormwater SDC Fund 21
Department 780**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
CARRYOVER BALANCE							
15,387	15,468	15,508	21-000-300-0100	Carryover-Improvement Fee	15,686	15,686	15,686
3,554	3,573	3,582	21-000-300-0200	Carryover-Compliance Fee	3,623	3,623	3,623
18,941	19,042	19,090		Total Carryover Balance	19,309	19,309	19,309
USE OF MONEY AND PROPERTY							
82	100	46	21-000-350-0102	Interest-Improvement Fee	117	117	117
19	23	11	21-000-350-0104	Interest-Compliance Fee	27	27	27
100	124	57		Total Use of Money and Property	144	144	144
19,042	19,165	19,147		TOTAL STORMWATER SDC REVENUE	19,453	19,453	19,453
CAPITAL OUTLAY							
0	0	15,554	21-780-530-3102	Construction-Improvement Fee	15,803	15,803	15,803
0	0	3,593	21-780-530-3104	Construction-Compliance Fee	3,650	3,650	3,650
0	0	19,147		Total Capital Outlay	19,453	19,453	19,453
0	0	0	21-780-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
19,042	19,165	0	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
19,042	19,165	19,147		TOTAL STORMWATER SDC EXPENSE	19,453	19,453	19,453

**City of Coos Bay 2017-2018 Budget
Fire Station Reserve Fund 27
Department 835**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
214,286	215,423	215,423	27-000-300-0100	CARRYOVER BALANCE	216,822	216,822	216,822
				USE OF MONEY AND PROPERTY			
0	0	525,000	27-000-340-0100	OEM Grant	525,000	525,000	525,000
1,137	1,399	1,100	27-000-350-0100	Interest	1,626	1,626	1,626
0	0	0	27-000-380-0100	Miscellaneous	0	0	0
1,137	1,399	526,100		Total Use of Money and Property	526,626	526,626	526,626
				TRANSFERS IN			
0	0	0	27-000-390-1200	General Obligation Bond Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
215,423	216,822	741,523		TOTAL FIRE STATION RESERVE REVENUE	743,448	743,448	743,448
				CAPITAL OUTLAY			
0	0	0	27-835-530-3023	Fire Station	0	0	0
0	0	741,523	27-835-530-3034	Vehicle	743,448	743,448	743,448
0	0	741,523		Total Capital Outlay	743,448	743,448	743,448
				TRANSFERS OUT			
0	0	0	27-835-550-5010	Transfer to General Fund	0	0	0
0	0	0		Total Transfers Out	0	0	0
215,423	216,822	0		RESERVE FOR FUTURE EXPENDITURES	0	0	0
215,423	216,822	741,523		TOTAL FIRE STATION RESERVE EXPENSE	743,448	743,448	743,448

**City of Coos Bay 2017-2018 Budget
Wastewater Improvement Fund 29
Department 810**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
2,530,182	3,310,506	1,711,324	29-000-300-0100	CARRYOVER BALANCE	2,724,610	2,724,610	2,724,610
				GRANTS			
0	0	1,250,000	29-000-340-0300	State Grants	1,250,000	1,250,000	1,250,000
0	0	1,250,000			1,250,000	1,250,000	1,250,000
				USE OF MONEY AND PROPERTY			
32,447	50,589	5,000	29-000-350-0100	Interest	32,372	32,372	32,372
32,447	50,589	5,000		Total Use of Money and Property	32,372	32,372	32,372
				OTHER FINANCING SOURCES			
0	2,500	0	29-000-380-0100	Miscellaneous Revenue	0	0	0
69,391	232,684	1,604,808	29-000-380-0400	Loan/Bond Proceeds IFA #1	1,455,963	1,455,963	1,455,963
1,555,084	125,223	5,285,881	29-000-380-0401	Loan/Bond Proceeds IFA #2	3,500,000	3,500,000	3,500,000
0	0	24,000,000	29-000-380-0402	Loan/Bond Proceeds DEQ SRF #1	15,000,000	15,000,000	15,000,000
0	0	0	29-000-380-0403	Loan/Bond Proceeds DEQ SRF SO #2	2,200,000	2,200,000	2,200,000
1,624,475	360,407	30,890,689		Total Other Financing Sources	22,155,963	22,155,963	22,155,963
				TRANSFERS IN			
1,358,418	1,650,433	1,553,823	29-000-390-0900	Wastewater Fund	1,450,769	1,450,769	1,450,769
1,358,418	1,650,433	1,553,823		Total Transfers In	1,450,769	1,450,769	1,450,769
5,545,522	5,371,935	35,410,836		TOTAL WW IMPROVEMENT REVENUE	27,613,714	27,613,714	27,613,714
				CAPITAL OUTLAY			
1,297	36,105	1,150,000	29-810-530-3001	Stormwater Collection System-Capital Projects	1,000,000	1,000,000	1,000,000
24,207	41,644	100,000	29-810-530-3002	Wastewater Plant 1 - Capital Projects	140,000	140,000	140,000
59,812	145,173	100,000	29-810-530-3003	Wastewater Plant 2 - Capital Projects	140,000	140,000	140,000
90,819	126,130	200,000	29-810-530-3004	Wastewater Collection System - Capital Projects	1,300,000	1,300,000	1,300,000
168,590	23,255	107,500	29-810-530-3008	Vehicles	40,000	40,000	40,000
0	0	9,775,597	29-810-530-3009	WW Structures - Loan Proceeds Balance	0	0	0
248,850	222,756	1,403,657	29-810-530-3010	WW Emergency	1,219,614	1,219,614	1,219,614
0	0	1,923,015	29-810-530-3011	Debt Issuance Costs	368,137	368,137	368,137
0	0	257,694	29-810-530-3012	Stormwater Collections - IFA#1	250,000	250,000	250,000
0	0	75,000	29-810-530-3013	Wastewater Plant 1 - IFA#1	75,000	75,000	75,000
11,105	0	50,873	29-810-530-3014	Wastewater Plant 2 - IFA#1	500,000	500,000	500,000
58,285	232,682	1,300,000	29-810-530-3015	Wastewater Collection - IFA#1	1,130,963	1,130,963	1,130,963
0	0	167,500	29-810-530-3017	Wastewater Plant 1 - IFA#2	167,750	167,750	167,750
1,325,076	56,253	2,000,000	29-810-530-3018	Wastewater Plant 2 - IFA#2	3,382,250	3,382,250	3,382,250
246,975	52,003	1,800,000	29-810-530-3019	Wastewater Collection - IFA#2	700,000	700,000	700,000
0	0	15,000,000	29-810-530-3020	WW Plant 2 DEQ SRF - #1 Loan	15,000,000	15,000,000	15,000,000
0	0	0	29-810-530-3021	WW Plant 2 DEQ SRF SO - #2 Loan	2,200,000	2,200,000	2,200,000
2,235,016	936,001	35,410,836		Total Capital Outlay	27,613,714	27,613,714	27,613,714
3,310,506	4,435,934	0	29-810-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
5,545,522	5,371,935	35,410,836		TOTAL WW IMPROVEMENT EXPENDITURES	27,613,714	27,613,714	27,613,714

**City of Coos Bay 2017-2018 Budget
Major Capital Reserve Fund 34**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Approved 2017-18	Adopted 2017-18
349,159	927,349	447,548	34-000-300-0100	CARRYOVER BALANCE	700,000	700,000	700,000
				REVENUE - OTHER AGENCIES			
0	58,741	650,000	34-000-340-0300	Federal Grants	600,000	600,000	600,000
6,500	0	20,000	34-000-340-0301	Grants	20,000	20,000	20,000
0	0	100,000	34-000-340-0302	State Grants	75,000	75,000	75,000
6,500	58,741	770,000		Total Revenue - Other Agencies	695,000	695,000	695,000
				USE OF MONEY AND PROPERTY			
4,614	5,213	2,000	34-000-350-0100	Interest	2,000	2,000	2,000
4,614	5,213	2,000		Total Use of Money and Property	2,000	2,000	2,000
				OTHER REVENUE			
7,235	450	0	34-000-380-0100	Miscellaneous	0	0	0
0	0	0	34-000-380-0500	Property Sales	0	0	0
420	3,745	0	34-000-380-0600	Equipment and Scrap Sales	0	0	0
1,300,369	35,000	977,530	34-000-380-0700	Timber Sales	175,000	175,000	175,000
1,308,024	39,195	977,530		Total Other Revenue	175,000	175,000	175,000
				TRANSFERS IN			
0	0	0	34-000-390-0700	Parks Improvement Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
1,668,298	1,030,497	2,197,078		TOTAL MAJOR CAPITAL RESERVE REVENUE	1,572,000	1,572,000	1,572,000

**City of Coos Bay 2017-2018 Budget
Major Capital Reserve Fund 34
Department 870**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
MATERIALS AND SERVICES							
53,396	60,294	150,000	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>53,396</u>	<u>60,294</u>	<u>150,000</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	0	0	0
0	46,241	400,000	34-870-530-3007	Brownfields Federal Grant	200,000	200,000	200,000
155,249	95,269	212,500	34-870-530-3008	Vehicles	100,000	100,000	100,000
0	0	0	34-870-530-3012	Police Equipment/Improvements	21,000	21,000	21,000
0	0	145,595	34-870-530-3013	Fire Equipment (Fire Truck)	338,812	338,812	338,812
10,939	22,611	362,000	34-870-530-3023	Equipment	31,142	31,142	31,142
6,950	7,121	25,000	34-870-530-3025	Building Maintenance	50,000	50,000	50,000
1,180	0	75,000	34-870-530-3046	Library Improvements	75,000	75,000	75,000
8,235	0	0	34-870-530-3055	Coos Art Musuem	0	0	0
<u>182,553</u>	<u>171,242</u>	<u>1,245,095</u>	Total Capital Outlay		<u>815,954</u>	<u>815,954</u>	<u>815,954</u>
TRANSFERS TO							
310,000	0	0	34-870-550-5010	General Fund	0	0	0
75,000	75,000	175,000	34-870-550-5020	Technology Fund	100,000	100,000	100,000
120,000	0	61,584	34-870-550-5021	Parks Improvement Fund	0	0	0
<u>505,000</u>	<u>75,000</u>	<u>236,584</u>	Total Transfers		<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<u>0</u>	<u>0</u>	<u>565,399</u>	34-870-560-6001	CONTINGENCY	<u>506,046</u>	<u>506,046</u>	<u>506,046</u>
<u>0</u>	<u>0</u>	<u>0</u>	34-870-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>927,349</u>	<u>723,962</u>	<u>0</u>	UNAPPROPRIATED ENDING FUND BALANCE		<u>0</u>	<u>0</u>	<u>0</u>
<u>1,668,298</u>	<u>1,030,497</u>	<u>2,197,078</u>	TOTAL MAJOR CAPITAL RESERVE EXPENSE		<u>1,572,000</u>	<u>1,572,000</u>	<u>1,572,000</u>

**City of Coos Bay 2017-2018 Budget
Jurisdictional Exchange Streets Reserve Fund 39
Department 880**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
4,856,093	4,850,649	4,839,049	39-000-300-0100	CARRYOVER BALANCE	4,856,513	4,856,513	4,856,513
4,800,000	4,800,000	4,800,000		Carryover - Nonspendable	4,800,000	4,800,000	4,800,000
56,094	50,649	39,049		Carryover - Assigned	56,513	56,513	56,513
4,856,094	4,850,649	4,839,049		Total Carryover	4,856,513	4,856,513	4,856,513
USE OF MONEY AND PROPERTY							
25,086	31,463	21,000	39-000-350-0100	Interest	30,000	30,000	30,000
25,086	31,463	21,000		Total Use of Money and Property	30,000	30,000	30,000
OTHER FINANCING SOURCES							
0	0	0	39-000-390-0100	Loan from General Fund	0	0	0
0	0	0		Total Other Financing Sources	0	0	0
4,881,179	4,882,113	4,860,049		TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE FUND	4,886,513	4,886,513	4,886,513
MATERIALS AND SERVICES							
0	0	0	39-880-520-2108	Contractual	20,713	20,713	20,713
0	0	0		Total Materials and Services	20,713	20,713	20,713
DEBT SERVICE							
28,977	29,298	29,592	39-880-540-4001	Principal	29,890	29,890	29,890
1,553	1,502	1,207	39-880-540-4002	Interest	910	910	910
30,530	30,800	30,799		Total Debt Service	30,800	30,800	30,800
0	0	29,250	39-880-560-6001	CONTINGENCY	35,000	35,000	35,000
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
50,649	51,313	0		UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
4,881,179	4,882,113	4,860,049		TOTAL JURISDICTIONAL EXCHANGE STREETS RESERVE EXPENSE	4,886,513	4,886,513	4,886,513

**City of Coos Bay 2017-2018 Budget
Technology Reserve Fund 40
Department 830**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
79,363	65,189	5,000	40-000-300-0100	CARRYOVER BALANCE	51,411	51,411	51,411
				FINES, GRANTS, & STATE REVENUE			
0	0	0	40-000-340-0300	Grants	0	0	0
0	0	0		Total Fines, Grants, & State Revenue	0	0	0
				USE OF MONEY AND PROPERTY			
586	558	200	40-000-350-0100	Interest	200	200	200
586	558	200		Total Use of Money and Property	200	200	200
				SERVICES			
0	0	0	40-000-360-0100	Technology Fee	5,000	5,000	5,000
0	0	0		Total Services	5,000	5,000	5,000
				OTHER REVENUE			
0	2,986	0	40-000-380-0100	Misc Revenue	0	0	0
0	2,986	0		Total Other Revenue	0	0	0
				TRANSFERS IN			
6,500	6,500	25,000	40-000-390-0900	Wastewater Fund	25,000	25,000	25,000
0	1,000	5,000	40-000-390-1000	Gas Tax	5,000	5,000	5,000
75,000	75,000	175,000	40-000-390-1400	Major Capital	100,000	100,000	100,000
5,300	5,300	6,000	40-000-390-1700	Building Codes	6,000	6,000	6,000
86,800	87,800	211,000		Total Transfers In	136,000	136,000	136,000
166,749	156,533	216,200		TOTAL TECHNOLOGY RESERVE REVENUE	192,611	192,611	192,611
				MATERIALS AND SERVICES			
30,888	52,700	120,000	40-830-520-2108	Contractual	105,000	105,000	105,000
30,888	52,700	120,000		Total Materials and Services	105,000	105,000	105,000
				CAPITAL OUTLAY			
65,310	82,061	60,839	40-830-530-3001	Computer Hardware & Software	65,250	65,250	65,250
65,310	82,061	60,839		Total Capital Outlay	65,250	65,250	65,250
				DEBT SERVICE			
0	0	30,000	40-830-540-4001	Principal	17,000	17,000	17,000
0	0	30,000		Total Debt Service	17,000	17,000	17,000
				TRANSFERS OUT			
5,361	5,361	5,361	40-830-550-5020	Transfer to County-wide CAD Reserve Fund	5,361	5,361	5,361
5,361	5,361	5,361		Total Transfers Out	5,361	5,361	5,361
0	0	0	40-830-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
65,189	16,411	0		UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
166,749	156,533	216,200		TOTAL TECHNOLOGY RESERVE EXPENSE	192,611	192,611	192,611

**City of Coos Bay 2017-2018 Budget
County-wide CAD Core Reserve Fund 41
Department 890**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
19,942	26,969	7,027	41-000-300-0100	CARRYOVER BALANCE	23,896	23,896	23,896
				REVENUE FROM OTHER AGENCIES			
			41-000-340-1100	City of Bandon	753	753	753
9,857	9,857	9,857	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	873	873	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	377	41-000-340-1800	Coquille Indian Tribe	377	377	377
<u>18,856</u>	<u>18,976</u>	<u>18,976</u>		Total Revenue from Other Agencies	<u>18,976</u>	<u>18,976</u>	<u>18,976</u>
				USE OF MONEY AND PROPERTY			
112	209	50	41-000-350-0100	Interest	50	50	50
<u>112</u>	<u>209</u>	<u>50</u>		Total Use of Money and Property	<u>50</u>	<u>50</u>	<u>50</u>
				TRANSFERS IN			
5,361	5,361	5,361	41-000-390-1500	Transfer from Technology Fund	5,361	5,361	5,361
<u>5,361</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>44,270</u>	<u>51,515</u>	<u>31,414</u>		TOTAL COUNTY-WIDE CAD RESERVE REVENUE	<u>48,283</u>	<u>48,283</u>	<u>48,283</u>
				MATERIALS AND SERVICES			
0	0	0	41-890-520-2101	Utilities	2,000	2,000	2,000
16,801	11,896	20,000	41-890-520-2108	Contractual	20,000	20,000	20,000
<u>16,801</u>	<u>11,896</u>	<u>20,000</u>		Total Materials and Services	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
				CAPITAL OUTLAY			
500	8,696	11,414	41-890-530-3001	Computer Hardware & Software	26,283	26,283	26,283
<u>500</u>	<u>8,696</u>	<u>11,414</u>		Total Capital Outlay	<u>26,283</u>	<u>26,283</u>	<u>26,283</u>
<u>26,969</u>	<u>30,923</u>	<u>0</u>	41-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>44,270</u>	<u>51,515</u>	<u>31,414</u>		TOTAL COUNTY-WIDE CAD RESERVE EXPENSE	<u>48,283</u>	<u>48,283</u>	<u>48,283</u>

**City of Coos Bay 2017-2018 Budget
Rainy Day Reserve Fund 42
Department 890**

Actual 2014-15	Actual 2015-16	Council Adopted 2016-17	Acct. No.		Proposed 2017-18	Committee Approved 2017-18	Council Adopted 2017-18
487,711	490,298	580,321	42-000-300-0100	CARRYOVER BALANCE	586,728	586,728	586,728
				USE OF MONEY AND PROPERTY			
2,587	3,510	2,000	42-000-350-0100	Interest	3,000	3,000	3,000
2,587	3,510	2,000		Total Use of Money and Property	3,000	3,000	3,000
				TRANSFERS IN			
0	88,552	100,000	42-000-390-0800	Transfer from General Fund	100,000	100,000	100,000
0	88,552	100,000		Total Transfers In	100,000	100,000	100,000
490,298	582,360	682,321		TOTAL RAINY DAY RESERVE REVENUE	689,728	689,728	689,728
				CAPITAL OUTLAY			
0	0	682,321	42-890-530-3001	Construction	689,728	689,728	689,728
0	0	682,321		Total Capital Outlay	689,728	689,728	689,728
				TRANSFERS OUT			
0	0	0	42-890-550-5010	Transfer to General Fund	0	0	0
0	0	0		Total Transfers Out	0	0	0
490,298	582,360	0	42-890-560-6005	RESERVE FOR FUTURE EXPENDITURES	0	0	0
490,298	582,360	682,321		TOTAL RAINY DAY RESERVE EXPENSES	689,728	689,728	689,728
31,932,341	35,173,281	67,046,769		TOTAL OTHER EXPENDITURES	61,981,747	61,981,747	61,981,747
12,303,947	13,649,699	13,578,708		TOTAL GENERAL FUND EXPENDITURES	13,849,702	14,130,657	14,130,657
44,236,290	48,822,980	80,625,475		TOTAL OF ALL CITY FUNDS	75,831,449	76,112,404	76,112,404

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 2017-2018 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	
City Manager	Department	Manager	UR	Finance	Attorney	Non-dept.														
Rodger Craddock		27%	21%									2%	12%	8%	10%	8%	8%	2%	2%	
Codes Specialist																				
Denise Bowers			5%						95%											
Executive Assistant																				
Jackie Mickelson		49%	10%	27%									2%	3%	3%	3%	3%			
Finance Director																				
Susanne Baker			10%	20%								7%	10%	12%	15%	12%	10%	2%	2%	
Deputy Finance Director																				
Amy Kinnaman			10%	24%								8%	5%	12%	15%	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%	
Finance Succession Planning																				
.			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 & Community Dev. Director																				
Jim Hossley			25%							5%			13%	14%	18%	12%	8%			5%
Community Development Administrator																				
Tom Dixon			50%						40%											10%
WW Project Engineer																				
Jennifer Wirsing														23%	27%	25%	25%			
Resident Project Engineer																				
Jan Kerbo															100%					
Planner I																				
Debbie Erler			35%						65%											
Code Enforcement																				
Nik Rapelje							40%		10%											50%
Contracts Admin Spec.																				
Pam Patton			15%							10%	10%	10%	35%	3%	4%	7%	1%	5%		
Contracts Admin Spec.																				
Vacant										10%			65%	3%	14%	7%	1%			
Codes/Planning Spec.																				
Sheri Corgill			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Codes/Planning Spec.																				
Tonya Davis			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Bldg Codes Administrator																				
Mike Smith			10%						5%											85%
Codes Inspector II																				
Vacant																				100%
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																				
Jared Anderson							72%						10%	2%	2%	10%	2%	1%	1%	

APPENDIX C

City of Coos Bay 2017-2018 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%	
Codes Specialist																				
Denise Bowers			5%						95%											
Executive Assistant																				
Jackie Mickelson		49%	10%	27%									2%	3%	3%	3%	3%			
Finance Director																				
Susanne Baker			10%	20%								7%	10%	12%	15%	12%	10%	2%	2%	
Deputy Finance Director																				
Amy Kinnaman			10%	24%								8%	5%	12%	15%	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%	
Finance Succession Planning																				
.			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 & Community Dev. Director																				
Jim Hossley			25%							5%		13%		14%	18%	12%	8%		5%	
Community Development Administrator																				
Tom Dixon			50%						40%										10%	
WW Project Engineer																				
Jennifer Wirsing														23%	27%	25%	25%			
Resident Project Engineer																				
Jan Kerbo															100%					
Planner I																				
Debbie Erler			35%						65%											
Code Enforcement																				
Nik Rapelje							40%		10%											50%
Contracts Admin Spec.																				
Pam Patton			15%							10%	10%	10%	35%	3%	4%	7%	1%	5%		
Contracts Admin Spec.																				
Vacant										10%			65%	3%	14%	7%	1%			
Codes/Planning Spec.																				
Sheri Corgill			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Codes/Planning Spec.																				
Tonya Davis			2.5%						26.5%	5%		5%		3%	4%	3%	1%			50%
Bldg Codes Administrator																				
Mike Smith			10%						5%											85%
Codes Inspector II																				
Vacant																				100%
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 Mtn 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																				
Jared Anderson						72%						10%		2%	2%	10%	2%	1%	1%	

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2017

AFSCME - Contract Expires 06/30/2019 101.9%

Effective 7/1/17	I	II	III	IV	V	VI	VII
	.5 - 2.5						
GIS Coordinator	5185	5389	5607	5832	6063	6306	6464
Engineering Svc Coord. Supv.	4780	4972	5171	5377	5591	5815	5959
GIS Specialist	4713	4900	5096	5301	5512	5732	5877
Codes Inspector II/Engr. Svc Coord. Non Supv.	4599	4781	4975	5173	5381	5594	5735
IT Administrator	4300	4470	4650	4837	5029	5231	5362
Intermediate Accountant	4247	4416	4595	4777	4969	5168	5297
Codes Inspector I	4205	4374	4549	4729	4919	5115	5244
Foreman (Maintenance)	3902	4058	4220	4388	4562	4745	4864
Planner I	3902	4058	4220	4388	4562	4745	4864
Finance Assistant	3853	4007	4167	4333	4507	4688	4805
Engineering Tech, Codes/Planning Tech	3671	3819	3971	4129	4295	4468	4578
Mechanic II, Master Mechanic	3671	3819	3971	4129	4295	4468	4578
Lead Maintenance Worker II	3662	3808	3959	4118	4282	4453	4564
PC & Peripherals Technician	3642	3788	3939	4096	4260	4432	4542
Engineering Aide II/Draftsman	3508	3648	3795	3947	4105	4270	4377
Office Mgr., Data Base Specialist	3508	3648	3795	3947	4105	4270	4377
Maintenance Worker II	3499	3639	3785	3937	4094	4256	4363
Accounting Technician I	3427	3565	3707	3856	4010	4170	4275
Plan Tech/Code Enforce/Econ Dev Asst	3409	3545	3686	3833	3987	4146	4249
Librarian	3295	3426	3562	3704	3854	4010	4108
Codes/Planning Spec, Contracts Admin Spec	3230	3359	3492	3631	3777	3930	4026
Maintenance Worker I	3210	3338	3472	3612	3754	3906	4003
Engineering Aide I	3206	3335	3468	3607	3751	3902	3999
Codes Specialist, Secretary, PW Admin Clerk	3106	3231	3361	3496	3636	3782	3876
Library Assistant II	2962	3080	3204	3333	3466	3605	3695
Library Assistant, Reference Service Asst., ILL/Outreach, ILL/Outreach/Courier	2772	2882	2998	3118	3243	3371	3456
Clerk Typist	2706	2813	2928	3044	3167	3292	3375
Parks Utility Worker	2280	0	0	0	0	0	0
Courier Driver	2093	2177	2264	2355	2449	2548	2611

CBPOA - Contract Expires 6/30/2018

Effective 7/1/17	I	II	III	IV	V	VI
	.5 - 3					
Sergeant	5604	5885	6179	6489	6814	7153
Police Officer	4614	4846	5088	5343	5610	5890
Communication Supervisor	4335	4552	4780	5019	5268	5532
Dispatcher	3774	3960	4159	4367	4584	4813
Clerical Specialist Supervisor	3608	3788	3979	4178	4389	4607
Clerical Specialist	3262	3425	3598	3778	3965	4165
Evidence/Prop. Clerk/Civilian Police Asst.	3262	3425	3598	3778	3965	4165
CBPOA Certification Pay:	Dispatcher		Officer			
Intermediate DPSST Cert.	168.46		206.15			
Advanced DPSST Cert.	288.78		353.40			
	Clerical & Non-Cert. Dispatchers		Officers & Cert. Dispatchers			
CBPOA Longevity Pay:						
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 101.9%

Effective 7/1/17	I	II	III	IV	V	VI
City Manager	10054	10558	11086	11640	12222	12833
Fire Chief, Police Chief; PW & CD Dir, Finance Dir	7533	7909	8307	8723	9158	9614
Police Captain, Deputy Finance Director	6518	6845	7186	7544	7920	8317
PW Ops Admin, WW Project Engineer, Resident Project Rep, Comm. Dev. Admin	6518	6845	7186	7544	7920	8317
Fire Battalion Chief	6329	6646	6978	7328	7694	8078
Library Director	6189	6499	6823	7165	7523	7898
City Attorney	6179	6488	6812	7153	7511	7887
Bldg Codes Admin, Planning Director	6135	6443	6765	7102	7458	7830
Economic Revitalization Administrator	5460	5732	6020	6322	6638	6968
PW Engineer Admin	5460	5732	6020	6322	6638	6968
Deputy PW Director						
Asst Library Director, ESO Director	4482	4706	4939	5188	5447	5720
PW Admin Asst, Library Data Base Admin	3973	4171	4380	4600	4828	5071
Operations Superintendent						
Library Staff Services Supervisor	3579	3756	3944	4141	4349	4565
Executive Assistant	3183	3342	3510	3686	3869	4064

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	10.00					
Library Reference Substitute	14.07	14.77				
Evidence Custodian	20.00					

IAFF - Contract Expires 06/30/2020

Effective 7/1/17	I	II	III	IV	V	VI
	0					
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		