

City of Coos Bay



**Adopted Budget
FY 2021/2022**

City of Coos Bay Budget Committee

Fiscal Year 2021/2022

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Samantha Pierson, Library Director
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Jim Hossley, Public Works/Community Development Director

**City of Coos Bay Budget 2021/2022
Table of Contents**

Budget Committee Members

Table of Contents

City of Coos Bay Budget Message 1
 Property Tax Levy Computations 7
 Bond Redemption Schedule 8
 List of Transfers..... 11
 Summary of Resources and Expenditures..... 13
 Summary of General Fund Resources 15
 Summary of General Fund Expenditures 19
OPERATING BUDGET
 General Fund
 City Council 20
 City Manager 22
 Urban Renewal Administration 24
 Finance 27
 City Attorney 29
 City Hall 31
 Community Contributions 33
 Non-Departmental 35
 Other Financing Uses 37
 Police 39
 Fire 45
 Public Works & Community Development..... 49
 Gas Tax Fund 57
 Wastewater Fund..... 63
 Hotel/Motel Tax Fund..... 75
 Library Fund..... 78
 Building Codes Fund..... 82
 9-1-1 Tax Fund 86
 Library ESO Fund 90

DEBT SERVICE BUDGET

G.O. Bond Redemption Fund..... 87
 Revenue Bond Redemption Fund 88

CAPITAL IMPROVEMENT BUDGET

Special Improvement Fund 97
 Street Improvement Fund 98
 Parks Improvement Fund..... 99
 Bike/Pedestrian Fund..... 100
 Transportation SDC Fund 101
 Wastewater SDC Fund 102
 Stormwater SDC Fund..... 104
 Capital Improvement Fund..... 116
 SDC Fund..... 118

RESERVE BUDGET

Fire Station Reserve Fund 105
 Wastewater Improvement Fund 106
 Major Capital Reserve Fund 108
 Jurisdictional Exchange Streets Reserve Fund ... 110
 Technology Reserve Fund 111
 CAD Group Reserve Fund 113
 Rainy Day Reserve Fund 115

APPENDIX

A Time Driven Activity Explanation 119
 B Salary Distribution Chart..... 120
 C Salary Distribution Chart Changes..... 121
 D Salary Schedule 122
 E Budget Glossary 123
 F Acronyms List..... 128

CITY OF COOS BAY BUDGET MESSAGE - FY 2021-2022

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) 2021-2022 (FYE22) proposed budget.

The annual budget is the City of Coos Bay's single most important policy document. 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 City of Coos Bay's 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 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 City of Coos Bay, just like area businesses, was and is being affected by state-mandated shutdowns and COVID-19 restrictions. This budget reflects anticipated impacts which culminate in reduced revenues from lodging tax, the City's share of the State gas tax and property tax along with reduced interest earnings on reserves. This budget also reflects anticipated revenue carryover from the American Rescue Plan Act of 2021. Currently there is very little guidance on allowable usage of the funds. Detailed guidance is expected from the U.S. Treasury in the future. As such, the majority of the expected revenue will not be specifically allocated other than revenue replacement for revenue sources affected by the COVID-19 public health emergency and cost reimbursement for expenditures related to the pandemic. As additional guidance is provided, it is expected that resources will be allocated through supplemental budget process.

The FYE22 City of Coos Bay budget recommendations for all funds and accounts totals \$70,254,544 which includes \$9,055,000 in wastewater improvements and \$2,648,500 for street improvements. The budget document is organized into funds. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. While past budgets have been organized into 24 separate funds, this year’s proposed budget document reflects a reduction in the number of funds to 16. The reduction of funds is being accomplished by the combining of like funds. This is being done on the advice of the city’s audit team and in conformance with governmental accounting practices from the National Council of Governmental Accounting (NCGA) and Governmental Accounting Standards Board (GASB). Combining like funds is considered a best governmental accounting practice.

The below table identifies the old funds to be delated and the new / combined funds:

Old Funds	Transferred to
Revenue Bond Fund 12	General Fund 1 / Wastewater Fund 3
Special LID Fund 15	Capital Improvement Fund 45
Street Improvement Fund 16	Capital Improvement Fund 45
Parks Improvement Fund 17	Capital Improvement Fund 45
Bike/Pedestrian Path Fund 18	Capital Improvement Fund 45
Transportation SDC Fund 19	Closed (no funds to transfer)
Wastewater SDC Fund 20	System Development Charges Fund 46
Stormwater SDC Fund 21	System Development Charges Fund 46
Major Capital Fund 34	Capital Improvement Fund 45
Technology Reserve Fund 40	Capital Improvement Fund 45

The 16 funds in the proposed FYE22 budget 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 repairs and upgrades.
- **Reserve Funds** provide for a mix of physical improvements, vehicles, equipment, and technology replacements.

The majority of the proposed budget funds contain operational expenditures which are categorized as personnel services or materials and 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, storm water and wastewater utilities, library services, building plan reviews and inspections along with many other 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 cost of living adjustments (COLAs) between 1.6% to 1.9% for all city employee based on negotiated CBAs. Personnel expenses comprise 24% of the total city operating budget; of that percentage, salaries are 60% and benefits 40% of personnel expenses. Benefits include insurances (medical, dental, vision, HSA/HRA, long term disability, accidental death/life, workers compensation, unemployment, etc.), Public Employee Retirement System contributions, and Social Security and Medicare matching contributions (tax).

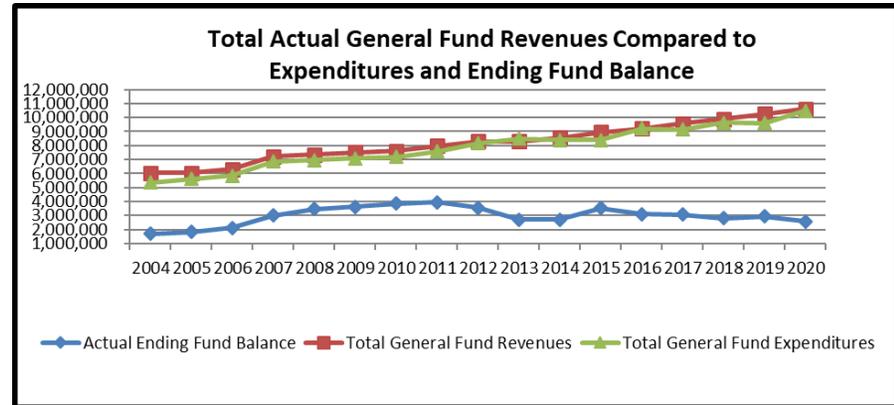
The proposed budget reflects increases in employee insurance costs (10% medical, vision and dental) over the prior fiscal year budget. The proposed budget reflects state mandated cost increases for the State's regulated and managed Public Employee Retirement System program (PERS). These increases range from 7.8% to 17.21% depending on when an employee their public employment service. The required PERS benefit reflects a substantial benefit cost of \$2,733,748 across all funds for FYE22.

The city currently employs 100 employees, the FYE22 proposed budget reflects an increase of 18 employees in the wastewater division. For more than 20 years the City has been contracting out the operations of the wastewater utility. Beginning July 6, 2021 the city staff will take over the operations and maintenance of the utility and thus the need for the additional staff.

- **Materials & Services:** Department heads submitted a budget this year that generally reflects, for the most part, 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; the Coos Art Association for operation of the Coos Art Museum; the Coos Bay-North Bend Visitor & Convention Bureau for the operation of the Coos Bay Visitor Information Center; the Boys and Girls Club for youth recreation services; and the Mingus Pool Association for the operation of the Mingus Pool.

General Fund: Revenues which comprise the General Fund are derived from: (1) Carryover from the prior budget year; (2) Property Taxes; (3) Franchise Fees; (4) Licenses & Permits; (5) Fines, Grants & State Revenues; (6) Use of Money & Property; (7) Services and Repayments; (8) Other Revenue; and (9) Du Jour Financing Repayment.

The Carryover balance (also known as the ending fund balance) continues to be a challenge to maintain. The *Carryover* is used to *carry* the General Fund over a four-month period of time where no substantial revenues are received. The carryover is used to pay employees and to pay the General Fund obligations from July 1st until mid-November when the city expects the first property tax disbursement from Coos County. The proposed budget anticipates a carryover amount of \$3,058,500.



General Fund Revenue resources are estimated to be:

1. Property Taxes	\$6,751,945
2. Franchise Taxes	2,020,000
3. Licenses & Permits	153,200
4. Fines, Grants, & State Revenues	848,650
5. Use of Money & Property	81,000
6. Services & Repayments	2,176,521
7. Other Revenue	25,550
8. Du Jour Financing Repayment	1,428,500
Total (including carryover):	\$16,543,866

Street Maintenance and Capital funds: Maintaining the city’s street infrastructure is an ongoing concern. The pavement network within the city consists of 67 centerline miles of paved surfaces. In 2015 the estimated total replacement value was just over \$66M, and \$17M in order to bring the condition of the streets at that time up to a “good” condition. With little doubt that amount is much higher now. Funding for the Streets Division capital project funds, including sidewalks, is derived from a combination of sources including: (1) the State gas tax; (2) interest from the city’s Jurisdictional Exchange funds; (3) federal Surface Transportation Funds; (4) a portion of the PP&L franchise fee revenue; (5) the Transportation User Fee (TUF); and (6) grants. Urban Renewal funding is also available for certain street infrastructure projects.

In all, not counting URA funds, the proposed budget reflects \$3,255,050 in combined resources for use from Funds #2 (State Gas Tax Fund), #39 (Jurisdictional Exchange Streets Reserve Fund) and fund #45 Capital Improvement Fund of which \$1,490,050 is proposed for street & sidewalk maintenance and capital improvement projects. The remaining funds will be use in part to pay personnel as well as material and services costs related to maintaining and operating the city's gravel streets, street light infrastructure, signalized intersections, street signs, cross walks, drainage ditches, street sweeping, sanding when necessary, and vegetation management.

Wastewater Funds: The Wastewater Funds are able to cover basic operations; however, in order to meet the demands for improvements, the proposed budget includes rate increase of approximately 5.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. This budget reflects the city's continued effort to complete state mandated capital improvements to the infrastructure at a cost of approximately \$81.4 million (2019 dollars). Over the previous ten years, the City has undertaken a large number of those planned capital improvement projects at a collective cost of \$49,822,087, with \$2,025,658 spent in the first eight months of fiscal year 2020-2021, which includes several emergency and/or other needed system capital improvement projects which were not on the DEQ's required Capital Improvement Plan. The proposed budget includes \$3,000,000 in loan and grant proceeds comprised of DEQ and State IFA loans to undertake identified projects on DEQ's CIP. The proposed budget includes \$3,555,000 for needed infrastructure capital projects which are outside of DEQ's CIP.

Hotel/Motel Fund: The Hotel/Motel Tax Fund is used in large part for promotion of the community and community events. The Coos Bay – North Bend Visitors Convention Bureau (VCB) receives funding through this fund for operations and management of Visitor's Information Center as well as coordinated promotions with our VCB partners, the city of North Bend and the Coquille Indian Tribe. The revenue source for this fund is derived from the city's established lodging tax on short term rental businesses operating within the city. Though we do not expect full recovery in this fund to pre-pandemic levels, we are projecting a slight increase of 12% over FY21 which had anticipated a 17% decrease in revenue due to the COVID-19 pandemic.

Capital Improvement 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 is 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. Based on a timber harvest contract the proposed budget includes \$250,000 has been included in the proposed budget. For FY22, we anticipate receipt of several state grants to be used for parks projects: Mingus Park upgrades and boat ramp upgrades at Empire and Eastside boat ramps.

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 FYE21. Currently, the fund has approximately \$1,015,244, but earlier in FY21 City Council approved reissuance of 2009 General Obligation Bonds, saving taxpayers over \$800,000 and nearly two years

of debt service payments. Due to timing, and limited budget capacity due to funds unappropriated in the GO Bond Fund, the Rainy Day Fund will assist with a portion of early redemption of bonds, via a short-term interfund loan, with repayment budgeted in FY22 and schedule for July 2021.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,429,500 as well \$935,901 for costs to manage the costs associated to manage the two Urban Renewal Districts and their associated projects.

Recommendation: The recommended budget as presented maintains current city services, and it 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 for delivering key community services while maintaining the financial stability and continuation of efforts to build a brighter future for the City of Coos Bay.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rodger Craddock". The signature is stylized and cursive.

Rodger Craddock, City Manager/Budget Officer
April 1, 2021

CITY OF COOS BAY 2021-2022 BUDGET
Property Tax Levy Summary

Table 4a	Actual 2018-19	Actual 2019-20	Budget Adopted 2020-21	Budget Proposed 2021-22	Budget Adopted 2021-22
Assessed Value (less URA excess value)	968,120,241	1,022,242,383	1,045,242,837	1,081,986,290	1,081,986,290
General Fund Tax Imposed (within statutory limits)	6,161,408	6,505,857	6,634,845	6,863,772	6,863,772
Tax Rate (/1000, Gen Fund-Certified) **	6.3643	6.3643	6.3643	6.3643	6.3643
Assessed Value	1,081,452,109	1,155,983,100	1,181,992,720	1,227,279,687	1,227,279,687
GO Bonds Tax Imposed - Certified	546,834	516,114	527,259	527,098	527,098
Tax Rate (/1000, GO Bonds-Certified) **	0.5056	0.4465	0.4461	0.4295	0.4295
TOTAL PROPERTY TAX IMPOSED	6,708,242	7,021,971	7,162,104	7,390,870	7,390,870
Total City Tax Rate Per Thousand (before reduction)	6.8699	6.8108	6.8104	6.7938	6.7938

CITY OF COOS BAY 2021-2022 BUDGET
General Fund Tax Levy Computations

	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Budget Adopted 2020-21</u>	<u>Budget Proposed 2021-22</u>	<u>Budget Adopted 2021-22</u>
Carryover	2,822,946	2,943,686	2,569,088	2,200,000	2,200,000
Current Property Taxes	5,741,598	6,046,965	6,137,232	6,451,945	6,451,945
Delinquent Taxes	322,014	256,299	325,000	300,000	300,000
Non Property Tax Revenues	4,256,017	2,449,230	4,467,501	5,181,150	5,181,150
Du Jour Repayment	1,396,615	1,557,427	1,353,000	1,428,500	1,428,500
Total Revenues	<u>14,539,190</u>	<u>13,253,607</u>	<u>14,851,821</u>	<u>15,561,595</u>	<u>15,561,595</u>
Property Tax Revenue (within statutory limits)	6,097,808	6,338,259	6,634,845	6,863,772	6,863,772
Estimated Uncollectible (7.5%-10%)	<u>(609,781)</u>	<u>(316,913)</u>	<u>(497,613)</u>	<u>(411,826)</u>	<u>(411,826)</u>
Net Property Tax Revenue	<u>5,488,027</u>	<u>6,021,346</u>	<u>6,137,232</u>	<u>6,451,945</u>	<u>6,451,945</u>
Actual Current Property Tax more/(less) than estimated	<u>253,571</u>	<u>25,619</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

CITY OF COOS BAY 2021-2022 BUDGET
General Obligation Bonds Tax Levy Computations

	Actual 2018-19	Actual 2019-20	Budget Adopted 2020-21	Budget Proposed 2021-22	Budget Adopted 2021-22
Carryover	381,740	391,809	483,453	500,000	500,000
Current Property Taxes	462,826	510,142	490,000	490,500	490,500
Delinquent Taxes	27,120	30,114	20,000	20,000	20,000
Non Property Tax Revenues	9,872	15,425	5,000	20,000	20,000
Total Revenues	881,559	947,489	998,453	1,030,500	1,030,500
Total Bonded Debt	489,750	492,150	490,351	490,202	490,202
Uncollectible	7,250	48,833	36,908	39,746	39,746
Taxes Necessary to Balance Budget	497,000	540,983	527,259	529,948	529,948
Tax Levy (imposed)	#REF!	540,983	527,259	529,948	529,948
Less Uncollectible (5%-10%)	#REF!	54,098	36,908	39,746	39,746
Taxes Necessary to Balance Budget (anticipated)	#REF!	486,885	490,351	490,202	490,202
Total Revenues less Bonded Debt equals Carryover	391,809	455,339	508,102	540,298	540,298

**CITY OF COOS BAY 2021-2022 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series	Month/Day
				<u>2019</u>
733,430	116,905	850,335	Wastewater DEQ R24000	Aug 1st
51,235	17,715	68,950	Wastewater DEQ R24001	Aug 1st
21,320	1,125	22,445	Wastewater DEQ R24003	Aug 1st
6,750	1,938	8,688	Wastewater DEQ R24005	Aug 1st
22,500	2,000	24,500	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Sept 30th
5,500	3,500	9,000	Water Board 2005-OECDD 6/2005 (12/29 mature)	Dec 1st
470,000	21,000	491,000	Fire Station 4/2009 (6/28 mature)	Dec 1st
240,000	110,000	350,000	Water Board IFA Series 2010 (12/32 mature)	Dec 1st
180,075	73,115	253,190	Wastewater IFA 1 Series 2012 (est 2027 mature)	Dec 1st
333,365	69,380	402,745	Wastewater IFA 2 Series 2013 (est 2028 mature)	Dec 1st
400,000	20,000	420,000	Water Board Refunding Water Series 2016 (12/24 mature)	Dec 1st
				<u>2020</u>
0	116,905	116,905	Wastewater DEQ R24000	Feb 1st
0	17,715	17,715	Wastewater DEQ R24001	Feb 1st
0	1,125	1,125	Wastewater DEQ R24003	Feb 1st
0	1,938	1,938	Wastewater DEQ R24005	Feb 1st
22,500	2,000	24,500	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Mar 31st
0	21,000	21,000	Fire Station 4/2009 (6/28 mature)	Jun 1st
0	200,000	200,000	Water Board Refunding Water Series 2016 (12/24 mature)	Jun 1st
2,486,675	797,361	3,284,036		

SUMMARY			
1,326,175	417,861	1,744,036	Wastewater Projects
690,500	337,500	1,028,000	Water Board Projects
2,016,675	755,361	2,772,036	Total Fund 12
470,000	42,000	512,000	Fire Station (Fund 11)
2,486,675	797,361	3,284,036	TOTAL ANNUAL DEBT

CITY OF COOS BAY 2021-2022 BUDGET
Transfers

	DESCRIPTION	IN	OUT
GENERAL FUND			
to State Gas Fund	2% Pacific Power Franchise Fees	-	313,500
to Rainy Day Fund	2.5% of Prior Year Ending Fund Balance	-	76,463
to Fire Equipment Reserve Fund	10% Fire Service Contracts (Bunker Hill, Libby, Timber Park)	-	24,452
to Capital Improvement Fund	Support of Street Infrastructure Improvements	-	167,625
to Capital Improvement Fund	Support of Park Improvements	-	146,375
STATE GAS TAX FUND			
from General Fund	2% Pacific Power Franchise Fees	313,500	-
to Capital Improvement Fund	Support of Street Infrastructure Improvements	-	313,500
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	12,000
WASTEWATER FUND			
from Revenue Bond Fund	Residual Equity Transfer/Closure of Fund	5,850,938	-
to Wastewater Improvement Fund	Support of Wastewater Infrastructure Improvements	-	2,000,000
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	60,000
BUILDING CODES FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	20,000
REVENUE BOND FUND			
to Wastewater Fund	Residual Equity Transfer/Closure of Fund	-	5,850,938
SPECIAL IMPROVEMENT (LID) FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	182,000
STREET IMPROVEMENT FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	1,200,000
PARKS IMPROVEMENT FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	75,000
BIKE/PEDESTRIAN PATH FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	10,000
WASTEWATER SDC FUND			
to System Development Charges Fund	Residual Equity Transfer/Closure of Fund	-	272,000
STORMWATER SDC FUND			
to System Development Charges Fund	Residual Equity Transfer/Closure of Fund	-	20,800
FIRE EQUIPMENT RESERVE FUND			
from General Fund	Fire Equipment Replacements	24,452	-
WASTEWATER IMPROVEMENT FUND			
from Wastewater Fund	Wastewater Infrastructure Improvements	2,000,000	-
MAJOR CAPITAL RESERVE FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	300,000
TECHNOLOGY RESERVE FUND			
to Capital Improvement Fund	Residual Equity Transfer/Closure of Fund	-	165,000

CITY OF COOS BAY 2021-2022 BUDGET
Transfers

	DESCRIPTION	IN	OUT
CAD GROUP RESERVE FUND			
from Capital Improvement Fund	Group Dispatch Equipment Replacement	10,000	-
RAINY DAY FUND			
from General Fund	Reserve of Funds for Economic/Emergency Situations	76,463	-
CAPITAL IMPROVEMENT FUND			
from General Fund	Support of Street Infrastructure Improvements	167,625	-
from General Fund	Support of Park Improvements	146,375	-
from State Gas Tax Fund	Support of Street Infrastructure Improvements	313,500	-
from State Gas Tax Fund	Support of Technology Infrastructure Replacements	12,000	-
from Wastewater Fund	Support of Technology Infrastructure Replacements	60,000	-
from Building Codes Fund	Support of Technology Infrastructure Replacements	20,000	-
from Special Improvement (LID) Fund	Residual Equity Transfer/Closure of Fund	182,000	-
from Street Improvement Fund	Residual Equity Transfer/Closure of Fund	1,200,000	-
from Parks Improvement Fund	Residual Equity Transfer/Closure of Fund	75,000	-
from Bike/Pedestrian Path Fund	Residual Equity Transfer/Closure of Fund	10,000	-
from Major Capital Reserve Fund	Residual Equity Transfer/Closure of Fund	300,000	-
from Technology Reserve Fund	Residual Equity Transfer/Closure of Fund	165,000	-
to CAD Group Reserve Fund	Group Dispatch Equipment Replacement	-	10,000
SYSTEM DEVELOPMENT CHARGES FUND			
from Wastewater SDC Fund	Residual Equity Transfer/Closure of Fund	272,000	-
from Stormwater SDC Fund	Residual Equity Transfer/Closure of Fund	20,800	-
TOTAL TRANSFERS IN & OUT		<u>11,219,653</u>	<u>11,219,653</u>

CITY OF COOS BAY 2021-2022 BUDGET
Summary of Resources - By Fund Type

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Council</u> <u>Adopted</u> <u>2020-21</u>		<u>Proposed</u> <u>2021-22</u>	<u>Committee</u> <u>Approved</u> <u>2021-22</u>	<u>Council</u> <u>Adopted</u> <u>2021-22</u>
OPERATING FUNDS RESOURCES						
14,539,190	15,103,847	15,130,242	General Fund	16,543,866	16,543,866	16,543,866
2,158,950	1,906,488	1,835,578	State Gas Tax Fund	2,015,000	2,015,000	2,015,000
9,162,403	8,973,820	16,924,270	Water Quality Fund	16,340,938	16,340,938	16,340,938
1,171,092	1,219,606	1,100,962	Hotel/Motel Tax Fund	1,126,500	1,126,500	1,126,500
2,201,473	2,513,720	2,474,432	Library Fund	2,558,600	2,558,600	2,558,600
1,231,244	899,579	1,080,867	Library ESO Fund	1,022,600	1,022,600	1,022,600
756,997	963,942	831,225	Building Codes Fund	749,500	749,500	749,500
243,005	238,594	244,140	9-1-1 Tax Fund	273,750	273,750	273,750
31,464,355	31,819,596	39,621,716	Total Operating Funds Resources	40,630,754	40,630,754	40,630,754
DEBT SERVICE FUNDS RESOURCES						
947,489	972,403	3,961,453	General Obligation Redemption Fund	1,012,000	1,012,000	1,012,000
7,646,992	7,727,581	14,883,223	Revenue Bond Fund	5,850,938	5,850,938	5,850,938
8,594,481	8,699,983	18,844,676	Total Debt Service Funds Resources	6,862,938	6,862,938	6,862,938
CAPITAL IMPROVEMENT FUNDS RESOURCES						
174,785	178,497	181,982	Special Improvement Fund	182,000	182,000	182,000
866,873	2,368,090	2,798,518	Street Improvement Fund	1,200,000	1,200,000	1,200,000
187,303	228,770	1,924,775	Parks Improvement Fund	75,000	75,000	75,000
85,067	156,393	2,221,893	Bicycle/Pedestrian Path Construction Fund	10,000	10,000	10,000
15,557	15,894	16,092	Transportation SDC Fund	0	0	0
262,497	268,191	272,865	Water Quality SDC Fund	272,000	272,000	272,000
20,215	20,654	21,150	Stormwater SDC Fund	20,800	20,800	20,800
11,860,272	14,354,576	13,161,843	Water Quality Improvement Fund	9,055,000	9,055,000	9,055,000
0	0	0	Capital Improvement Fund	5,074,500	5,074,500	5,074,500
0	0	0	SDC Fund	294,800	294,800	294,800
13,472,569	17,591,065	20,599,118	Total Capital Improvement Funds Resources	16,184,100	16,184,100	16,184,100
RESERVE FUNDS RESOURCES						
226,202	23,663	46,877	Fire Equipment Reserve Fund	71,552	71,552	71,552
1,095,609	692,416	382,186	Major Capital Reserve Fund	300,000	300,000	300,000
5,047,589	5,063,047	5,163,047	Jurisdictional Exchange Reserve Fund	4,936,000	4,936,000	4,936,000
309,711	355,084	338,553	Technology Reserve Fund	165,000	165,000	165,000
59,046	67,867	66,850	CAD Group Reserve Fund	18,700	18,700	18,700
847,523	940,309	1,026,536	Rainy Day Reserve Fund	1,085,500	1,085,500	1,085,500
7,585,681	7,142,386	7,024,049	Total Reserve Funds Resources	6,576,752	6,576,752	6,576,752
61,117,086	65,253,031	86,089,559	TOTAL RESOURCES - ALL FUNDS	70,254,544	70,254,544	70,254,544

CITY OF COOS BAY 2021-2022 BUDGET
Summary of Expenditures - By Fund Type

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
OPERATING FUNDS EXPENDITURES						
14,539,190	15,103,847	15,130,242	General Fund	16,543,866	16,543,866	16,543,866
2,158,950	1,906,488	1,835,578	State Gas Tax Fund	2,015,000	2,015,000	2,015,000
9,162,403	8,973,820	16,924,270	Water Quality Fund	16,340,938	16,340,938	16,340,938
1,171,092	1,219,606	1,100,962	Hotel/Motel Tax Fund	1,126,500	1,126,500	1,126,500
2,201,473	2,513,720	2,474,432	Library Fund	2,558,600	2,558,600	2,558,600
1,231,244	899,579	1,080,867	Library ESO Fund	1,022,600	1,022,600	1,022,600
756,997	963,942	831,225	Building Codes Fund	749,500	749,500	749,500
243,005	238,594	244,140	9-1-1 Tax Fund	273,750	273,750	273,750
31,464,355	31,819,596	39,621,716	Total Operating Funds Expenditures	40,630,754	40,630,754	40,630,754
DEBT SERVICE FUNDS EXPENDITURES						
947,489	972,403	3,961,453	General Obligation Redemption Fund	1,012,000	1,012,000	1,012,000
7,646,992	7,727,581	14,883,223	Revenue Bond Fund	5,850,938	5,850,938	5,850,938
8,594,481	8,699,983	18,844,676	Total Debt Service Funds Expenditures	6,862,938	6,862,938	6,862,938
CAPITAL IMPROVEMENT FUNDS EXPENDITURES						
174,785	178,497	181,982	Special Improvement Fund	182,000	182,000	182,000
866,873	2,368,090	2,798,518	Street Improvement Fund	1,200,000	1,200,000	1,200,000
187,303	228,770	1,924,775	Parks Improvement Fund	75,000	75,000	75,000
85,067	156,393	2,221,893	Bicycle/Pedestrian Path Construction Fund	10,000	10,000	10,000
15,557	15,894	16,092	Transportation SDC Fund	0	0	0
262,497	268,191	272,865	Water Quality SDC Fund	272,000	272,000	272,000
20,215	20,654	21,150	Stormwater SDC Fund	20,800	20,800	20,800
11,860,272	14,354,576	13,161,843	Water Quality Improvement Fund	9,055,000	9,055,000	9,055,000
0	0	0	Capital Improvement Fund	5,074,500	5,074,500	5,074,500
0	0	0	SDC Fund	294,800	294,800	294,800
13,472,569	17,591,065	20,599,118	Total Capital Improvement Funds Expenditures	16,184,100	16,184,100	16,184,100
RESERVE FUNDS EXPENDITURES						
226,202	23,663	46,877	Fire Equipment Reserve Fund	71,552	71,552	71,552
1,095,609	692,416	382,186	Major Capital Reserve Fund	300,000	300,000	300,000
5,047,589	5,063,047	5,163,047	Jurisdictional Exchange Reserve Fund	4,936,000	4,936,000	4,936,000
309,711	355,084	338,553	Technology Reserve Fund	165,000	165,000	165,000
59,046	67,867	66,850	CAD Group Reserve Fund	18,700	18,700	18,700
847,523	940,309	1,026,536	Rainy Day Reserve Fund	1,085,500	1,085,500	1,085,500
7,585,681	7,142,386	7,024,049	Total Reserve Funds Expenditures	6,576,752	6,576,752	6,576,752
61,117,086	65,253,031	86,089,559	TOTAL EXPENDITURES - ALL FUNDS	70,254,544	70,254,544	70,254,544

**CITY OF COOS BAY 2021-2022 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>		<u>Budget Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
2,822,946	2,943,686	2,569,088	Carryover	3,058,500	3,058,500	3,058,500
6,063,612	6,303,264	6,462,232	Property Taxes (Current + Delinquent)	6,751,945	6,751,945	6,751,945
2,047,890	2,055,829	2,063,000	Franchise Taxes	2,020,000	2,020,000	2,020,000
179,573	234,851	169,675	Licenses & Permits	153,200	153,200	153,200
785,686	919,032	1,280,147	Fines, Grants & State Revenues	848,650	848,650	848,650
151,542	129,716	106,200	Use of Money & Property	81,000	81,000	81,000
906,912	879,861	1,043,350	Services and Repayments	2,176,521	2,176,521	2,176,521
184,414	80,181	83,550	Other Revenue	25,550	25,550	25,550
<u>1,396,615</u>	<u>1,557,427</u>	<u>1,353,000</u>	Du Jour Financing Repayment	<u>1,428,500</u>	<u>1,428,500</u>	<u>1,428,500</u>
<u>14,539,191</u>	<u>15,103,847</u>	<u>15,130,242</u>	TOTAL GENERAL FUND RESOURCES	<u>16,543,866</u>	<u>16,543,866</u>	<u>16,543,866</u>

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CARRYOVER							
2,822,946	2,943,686	2,569,088	01-000-300-0100	Carryover - Unassigned	3,058,500	3,058,500	3,058,500
2,822,946	2,943,686	2,569,088		Total Carryover	3,058,500	3,058,500	3,058,500
PROPERTY TAXES							
5,741,598	6,046,965	6,137,232	01-000-310-0100	Current Property Taxes	6,451,945	6,451,945	6,451,945
322,014	256,299	325,000	01-000-310-0200	Delinquent Property Taxes	300,000	300,000	300,000
6,063,612	6,303,264	6,462,232		Total Property Taxes	6,751,945	6,751,945	6,751,945
FRANCHISE FEES							
1,479,916	1,460,298	1,493,000	01-000-320-0100	Electricity	1,425,000	1,425,000	1,425,000
177,049	177,656	175,000	01-000-320-0200	Cable TV	175,000	175,000	175,000
197,724	204,936	200,000	01-000-320-0300	Solid Waste	200,000	200,000	200,000
126,369	142,891	125,000	01-000-320-0400	Telephone	150,000	150,000	150,000
66,832	70,048	70,000	01-000-320-0500	Natural Gas	70,000	70,000	70,000
2,047,890	2,055,829	2,063,000		Total Franchise Taxes	2,020,000	2,020,000	2,020,000
LICENSES AND PERMITS							
99,842	97,073	100,000	01-000-330-0100	Business Licenses	100,000	100,000	100,000
1,229	1,432	1,000	01-000-330-0101	Business Licenses Late Fees	1,500	1,500	1,500
2,995	2,638	3,000	01-000-330-0200	Liquor License Applications	2,000	2,000	2,000
1,995	1,250	2,000	01-000-330-0300	Card Table Licenses, Permits & Fees	1,000	1,000	1,000
21,212	82,770	15,000	01-000-330-0650	Contracted Plan Check Fees	15,000	15,000	15,000
42,173	41,869	40,000	01-000-330-1300	Planning Fees	25,000	25,000	25,000
9,426	7,097	8,000	01-000-330-1500	Other Permits	8,000	8,000	8,000
701	722	675	01-000-330-2500	Seafood Market	700	700	700
179,573	234,851	169,675		Total Licenses and Permits	153,200	153,200	153,200

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
FINES, GRANTS & STATE RESOURCES						
82,311	84,553	70,000	01-000-340-0100 Court Fines	70,000	70,000	70,000
645	397	750	01-000-340-0200 Parking Fines	750	750	750
21,575	701	92,000	01-000-340-0300 State Grants	12,000	12,000	12,000
14,500	14,500	14,500	01-000-340-0301 State Marine Board Grant	14,500	14,500	14,500
0	20,857	109,000	01-000-340-0303 FEMA Grant	0	0	0
9,522	0	0	01-000-340-0309 State Grant/Fire Prevention	0	0	0
12,207	2,470	31,535	01-000-340-0320 Private Grants/Donations	10,000	10,000	10,000
0	0	97,840	01-000-340-0322 Fire Federal Grant	40,000	40,000	40,000
10,525	7,969	31,500	01-000-340-0323 Police Grants	10,000	10,000	10,000
0	3,091	500	01-000-340-0325 Bulletproof Vest Grant	500	500	500
0	50,157	130,122	01-000-340-0350 Federal Other Financial Assistance	0	0	0
19,144	18,240	20,000	01-000-340-0400 Cigarette Tax	13,000	13,000	13,000
277,481	296,232	300,000	01-000-340-0500 Liquor Tax	310,000	310,000	310,000
1,200	1,200	1,200	01-000-340-0600 9-1-1 Intergovernmental Agency	1,200	1,200	1,200
169,145	189,146	170,000	01-000-340-0700 State Revenue Sharing	175,000	175,000	175,000
130,236	64,425	30,000	01-000-340-0750 State Miscellaneous Revenue (MJ)	5,000	5,000	5,000
25,013	0	25,000	01-000-340-0751 SCINT State Revenue (MJ)	25,000	25,000	25,000
0	156,142	140,000	01-000-340-0752 Local Miscellaneous Revenue (MJ)	150,000	150,000	150,000
3,000	5,800	7,200	01-000-340-0800 VCB Accounting Fees	7,200	7,200	7,200
7,685	2,653	7,000	01-000-340-0900 DUII Impact Panel Class Fees	1,500	1,500	1,500
1,497	499	2,000	01-000-340-1000 Range User Fees	3,000	3,000	3,000
785,686	919,032	1,280,147	Total Fines, Grants & State Resources	848,650	848,650	848,650
USE OF MONEY AND PROPERTY						
79,342	63,370	40,000	01-000-350-0100 Interest	15,000	15,000	15,000
38,401	41,209	40,000	01-000-350-0700 Moorage Fees	40,000	40,000	40,000
1,807	1,468	1,200	01-000-350-3000 Moorage Fees Late Fees	1,000	1,000	1,000
31,992	23,669	25,000	01-000-350-1200 Property Rental	25,000	25,000	25,000
151,542	129,716	106,200	Total Use of Money and Property	81,000	81,000	81,000

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
SERVICES AND REPAYMENTS						
3,798	4,123	3,500	01-000-360-0100 Copies	4,000	4,000	4,000
16,830	17,730	16,000	01-000-360-0200 Lien Search Fees	18,000	18,000	18,000
134,093	101,546	135,000	01-000-360-0300 Police Services	85,000	85,000	85,000
805	490	1,000	01-000-360-0500 Alarm Permits & Fees	500	500	500
15,592	11,563	15,800	01-000-360-0525 Jordon Cove Energy Project	16,000	16,000	16,000
20,443	20,873	21,200	01-000-360-0575 GMA Garnet	21,850	21,850	21,850
55,382	57,142	57,000	01-000-360-0600 Fire Protection Bunker Hill	60,408	60,408	60,408
56,618	57,418	57,500	01-000-360-0700 Fire Protection Timber Park	61,090	61,090	61,090
111,804	115,316	115,000	01-000-360-0900 Fire Protection Libby Rural	123,020	123,020	123,020
411	945	250	01-000-360-1000 Fire Services - Reimbursements	250	250	250
1,512	0	500	01-000-360-1100 Police Services - Reimbursements	2,000	2,000	2,000
1,075	448	500	01-000-360-1300 Public Records Requests	500	500	500
449,733	469,760	620,100	01-000-360-2000 Urban Renewal Agency Management	935,903	935,903	935,903
0	0	0	01-000-370-0100 CB/NB Water Board Repayments (pass-thru)	848,000	848,000	848,000
38,816	20,492	0	01-000-370-0300 Housing Principal Payments	0	0	0
0	2,015	0	01-000-370-0700 Loan Repayment District 99 (misc liens)	0	0	0
906,912	879,861	1,043,350	Total Services and Repayments	2,176,521	2,176,521	2,176,521
OTHER RESOURCES						
64,555	59,616	69,500	01-000-380-0100 Miscellaneous Revenue	10,000	10,000	10,000
1,310	1,644	1,500	01-000-380-0101 Misc Revenue Online Service Fees	3,000	3,000	3,000
2	0	0	01-000-380-0200 Cash Short/Over	0	0	0
27,810	13,872	10,000	01-000-380-0300 State Emergency Response	10,000	10,000	10,000
14	49	50	01-000-380-0400 Witness Fees	50	50	50
25,000	5,000	0	01-000-380-0500 Property Sales	0	0	0
200	0	0	01-000-380-0900 Special Donations	0	0	0
3,892	0	2,500	01-000-380-1200 Abatement Expense Recovery	2,500	2,500	2,500
61,631	0	0	01-000-390-1600 From Jurisdictional Exchange Loan	0	0	0
184,414	80,181	83,550	Total Other Resources	25,550	25,550	25,550
OTHER FINANCING SOURCES						
1,396,615	1,557,427	1,353,000	01-000-390-0600 URA Du Jour Financing (repayment)	1,428,500	1,428,500	1,428,500
1,396,615	1,557,427	1,353,000	Total Other Financing Sources	1,428,500	1,428,500	1,428,500
14,539,190	15,103,847	15,130,242	TOTAL GENERAL FUND RESOURCES	16,543,866	16,543,866	16,543,866

**CITY OF COOS BAY 2021-2022 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>Department</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
GENERAL GOVERNMENT							
91,300	107,214	115,850	100	City Council	165,800	165,800	165,800
123,578	106,502	87,759	120	City Manager	88,690	88,690	88,690
363,753	434,379	676,088	121	URA Administration	935,903	935,903	935,903
192,865	207,946	176,155	130	Finance	186,181	186,181	186,181
58,844	52,366	49,751	140	City Attorney	63,351	63,351	63,351
151,100	181,400	194,494	170	City Hall	175,000	175,000	175,000
31,000	29,800	93,000	180	Community Contributions	36,249	41,249	41,249
249,699	340,456	355,746	190	Non-Departmental	509,373	509,373	509,373
4,921,499	4,632,507	2,920,454	195	Other Financing Uses & Expenditures	4,285,284	4,280,284	4,280,284
<u>6,183,638</u>	<u>6,092,570</u>	<u>4,669,297</u>		Total General Government	<u>6,445,831</u>	<u>6,445,831</u>	<u>6,445,831</u>
Public Safety							
3,982,604	4,252,507	5,066,303	240	Police Operations & Administration	4,729,354	4,729,354	4,729,354
781,483	920,386	1,016,735	242	Police Communication	1,108,589	1,108,589	1,108,589
81,322	90,977	122,465	243	Codes Enforcement	116,792	116,792	116,792
<u>4,845,409</u>	<u>5,263,870</u>	<u>6,205,503</u>		Sub-total Police	<u>5,954,735</u>	<u>5,954,736</u>	<u>5,954,735</u>
2,591,907	2,761,540	3,120,875	261	Fire Department	3,102,709	3,102,709	3,102,709
<u>7,437,316</u>	<u>8,025,410</u>	<u>9,326,378</u>		Total Public Safety	<u>9,057,444</u>	<u>9,057,445</u>	<u>9,057,444</u>
Public Works & Community Development							
273,252	312,504	394,203	301	Planning	400,136	400,136	400,136
71,389	64,730	83,034	305	Engineering	74,146	74,146	74,146
573,596	608,632	657,330	306	Parks	566,309	566,309	566,309
<u>918,237</u>	<u>985,867</u>	<u>1,134,567</u>		Total Public Works & Community Dev	<u>1,040,591</u>	<u>1,040,590</u>	<u>1,040,591</u>
<u>14,539,190</u>	<u>15,103,847</u>	<u>15,130,242</u>		TOTAL GENERAL FUND EXPENDITURES	<u>16,543,866</u>	<u>16,543,866</u>	<u>16,543,866</u>

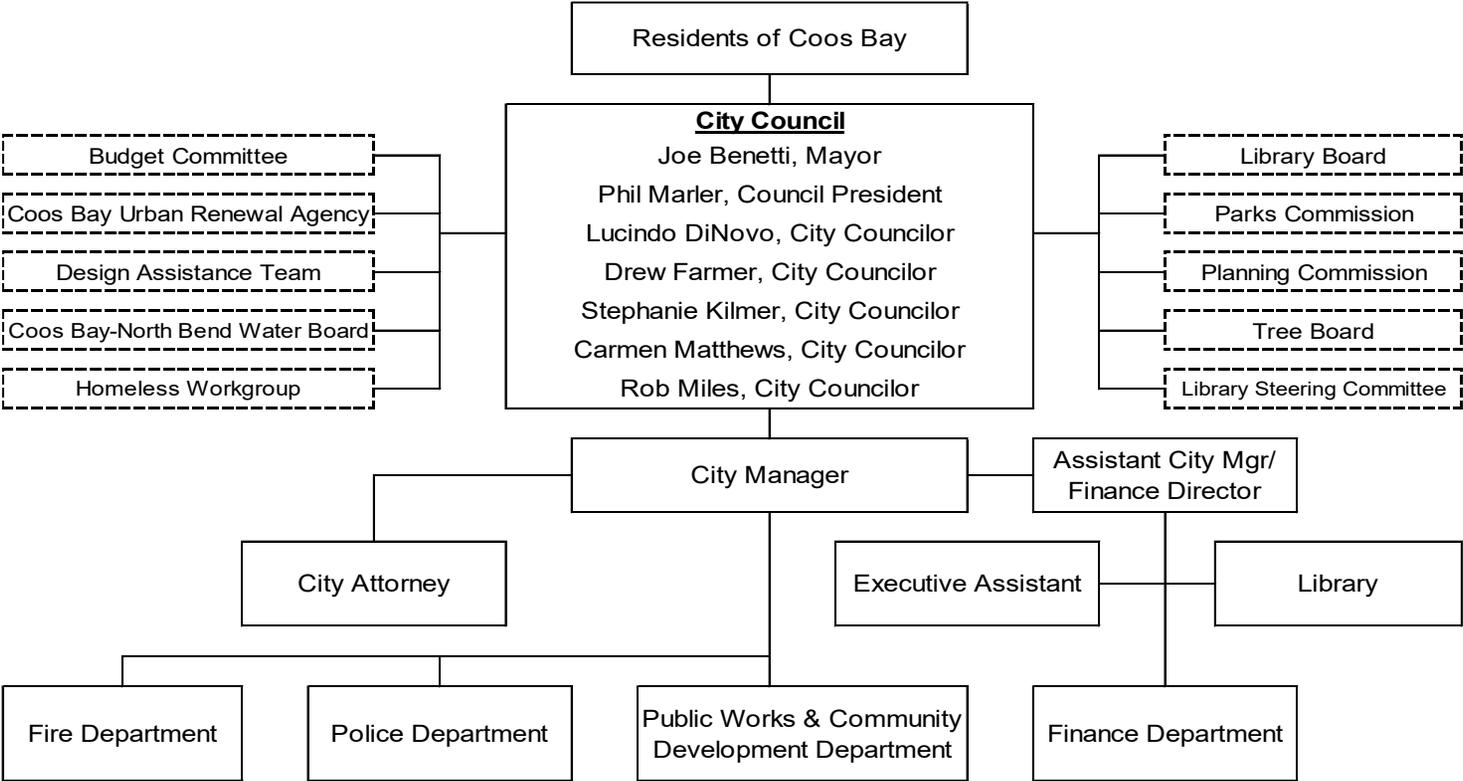
CITY COUNCIL

Program Description

The City Council is responsible for enacting city ordinances, formulating general policies, supervising the City Manager, appropriating and approving expenditures of funds as required by city policy, state law and or 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 Council Organizational Chart



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL DEPARTMENT 100

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES						
17,603	8,439	15,000	01-100-520-2001 Meetings, Travel & Memberships	10,000	10,000	10,000
12,609	12,970	13,500	01-100-520-2002 Dues - LOC, OCZMA, OR Mayors, LGPI, etc.	14,500	14,500	14,500
9,960	4,770	7,500	01-100-520-2105 Advertising	7,500	7,500	7,500
20,300	34,012	26,300	01-100-520-2108 Contractual	20,000	20,000	20,000
1,083	13,042	17,500	01-100-520-2109 Labor Negotiations	15,000	15,000	15,000
8,256	12,056	10,000	01-100-520-2113 Audit Fees	13,000	13,000	13,000
57	8	750	01-100-520-2122 Duplicating/Data Processing Supplies	500	500	500
5,936	6,022	3,500	01-100-520-2205 Office Supplies	3,500	3,500	3,500
0	0	300	01-100-520-2206 Postage	300	300	300
496	70	1,000	01-100-520-2421 Employee/Volunteer Recognition	1,000	1,000	1,000
15,000	15,825	20,000	01-100-520-2422 Economic Development/Community Support	20,000	20,000	20,000
0	0	500	01-100-520-2423 Government Channel	500	500	500
0	0	0	01-100-520-2425 Library Planning Costs (ballot measure/grant writer)	60,000	60,000	60,000
91,300	107,214	115,850	Total Materials and Services	165,800	165,800	165,800
91,300	107,214	115,850	TOTAL CITY COUNCIL	165,800	165,800	165,800

CITY MANAGER'S OFFICE

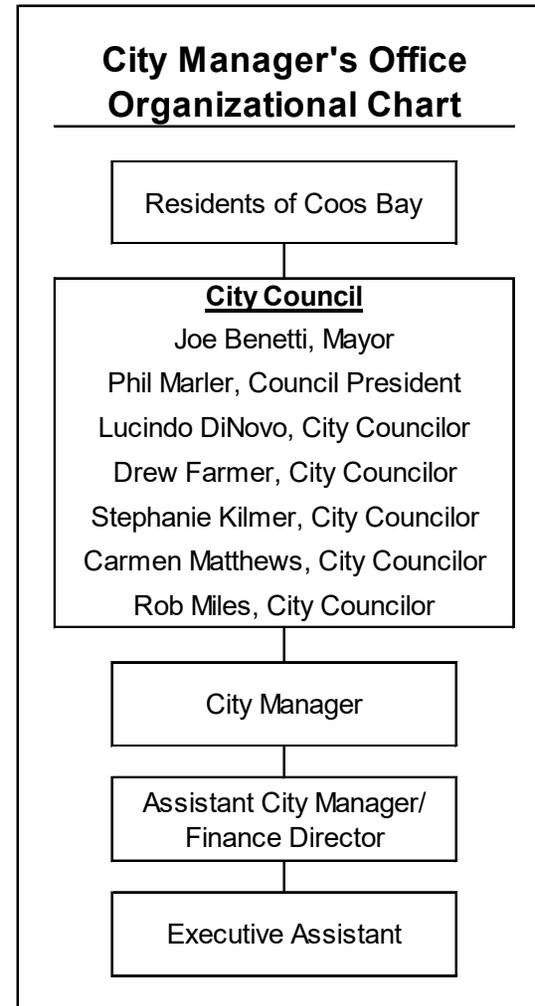
Department Description

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, oversight over the city collective bargaining agreements, franchises, personnel policies, and provides staff support for the City Council.

Budgeted Departmental Personnel Expenses

The City Manager, Assistant City Manager/Finance Director, and the Executive Assistant provide administrative related services to both general fund and non-general funded city programs and departments. Personnel related expenses listed within this departmental budget reflect 10% of the City Manager, 5% of the Assistant City Manager/Finance Director, and 35% of the Executive Assistant salary and associated benefits.

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: 0.50 employees.



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY MANAGER DEPARTMENT 120

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
75,789	62,518	48,741	01-120-510-1001	47,957	47,957	47,957
20,509	19,100	12,775	01-120-510-1003	15,138	15,138	15,138
5,234	4,103	3,203	01-120-510-1004	3,872	3,872	3,872
9,879	8,374	5,666	01-120-510-1005	6,870	6,870	6,870
0	0	152	01-120-510-1006	162	162	162
169	177	122	01-120-510-1007	91	91	91
111,580	94,272	70,659	Total Personnel Services	74,090	74,090	74,090
MATERIALS AND SERVICES						
6,438	6,876	7,000	01-120-520-2001	7,000	7,000	7,000
0	450	2,500	01-120-520-2005	1,500	1,500	1,500
3,361	2,952	4,000	01-120-520-2108	3,500	3,500	3,500
1,086	748	1,000	01-120-520-2122	1,000	1,000	1,000
1,082	1,172	2,500	01-120-520-2205	1,500	1,500	1,500
31	32	100	01-120-520-2206	100	100	100
11,998	12,230	17,100	Total Materials and Services	14,600	14,600	14,600
123,578	106,502	87,759	TOTAL CITY MANAGER	88,690	88,690	88,690

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

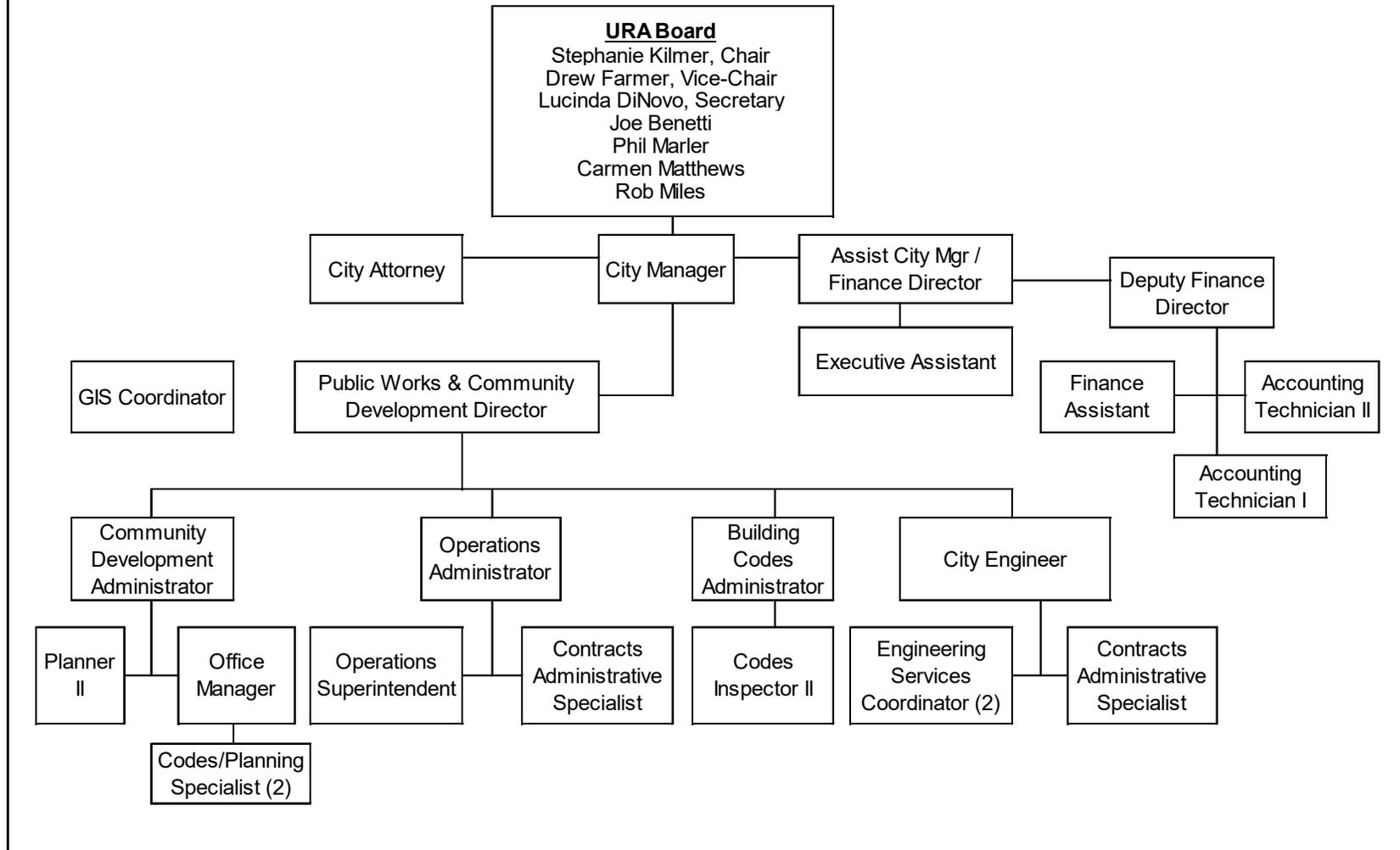
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the Urban Renewal Improvement (formally Façade Improvement) Program and other grant/loan programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the Urban Renewal Agency

Budgeted Departmental Personnel Expenses

Personnel related expenses (salary and associated benefits) listed within this budget reflects: 40% City Manager, 20% Executive Assistant, 30% City Attorney, 37% Assistant City Manager/Finance Director, 30% Deputy Finance Director, 17% Finance Assistant, 37% Accounting Technician II, 35% Accounting Technician I, 30% Public Works & Community Development Director, 20% GIS coordinator, 19% City Engineer; 5% (2) Engineering Services Coordinator, 30% Contracts Administrative Specialist, 50% Community Development Administrator, 50% Planner II, 20% Office Manager, 15% Codes/Planning Specialist; 10% Codes/Planning Specialist, 15% Building Codes Administrator, 15% Codes Inspector II, 40% Operations Administrator, 25% Operations Contracts Administrative Specialist, and 15% Operations Superintendent.

The allocation of personnel salaries and benefits charged to more than one department or fund can be found in the Appendix B & C at the end of this budget. Approximate FTE allocation: 6.21 Employees.

Urban Renewal Agency of the City of Coos Bay Organizational Chart



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION DEPARTMENT 121

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
228,393	270,923	416,009	01-121-510-1001 Salaries	564,445	564,445	564,445
190	274	2,764	01-121-510-1002 Overtime	4,407	4,407	4,407
44,901	62,084	94,065	01-121-510-1003 P.E.R.S.	150,537	150,537	150,537
16,347	19,780	31,684	01-121-510-1004 Social Security/Medicare	45,956	45,956	45,956
46,374	53,942	86,901	01-121-510-1005 Employee Insurance	127,181	127,181	127,181
0	874	2,523	01-121-510-1006 Unemployment	2,840	2,840	2,840
3,160	5,440	7,762	01-121-510-1007 Workers' Compensation	9,157	9,157	9,157
339,365	413,317	641,708	Total Personnel Services	904,523	904,523	904,523
MATERIALS AND SERVICES						
650	549	2,500	01-121-520-2001 Meetings, Travel & Memberships	2,500	2,500	2,500
0	1,371	200	01-121-520-2003 Publications	200	200	200
0	0	30	01-121-520-2102 Telephone	30	30	30
254	0	500	01-121-520-2108 Contractual	2,000	2,000	2,000
9,726	5,250	10,500	01-121-520-2113 Audit	6,000	6,000	6,000
12,471	12,555	18,000	01-121-520-2120 Insurance	18,000	18,000	18,000
1,185	1,085	1,000	01-121-520-2122 Duplicating/Data Processing Supplies	1,000	1,000	1,000
0	0	250	01-121-520-2123 Printing	250	250	250
92	0	250	01-121-520-2205 Office Supplies	250	250	250
5	0	150	01-121-520-2206 Postage	150	150	150
5	252	500	01-121-520-2209 Document Recording	500	500	500
0	0	500	01-121-520-2216 Small Equipment	500	500	500
24,388	21,062	34,380	Total Materials and Services	31,380	31,380	31,380
363,753	434,379	676,088	TOTAL URBAN RENEWAL ADMINISTRATION	935,903	935,903	935,903

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.

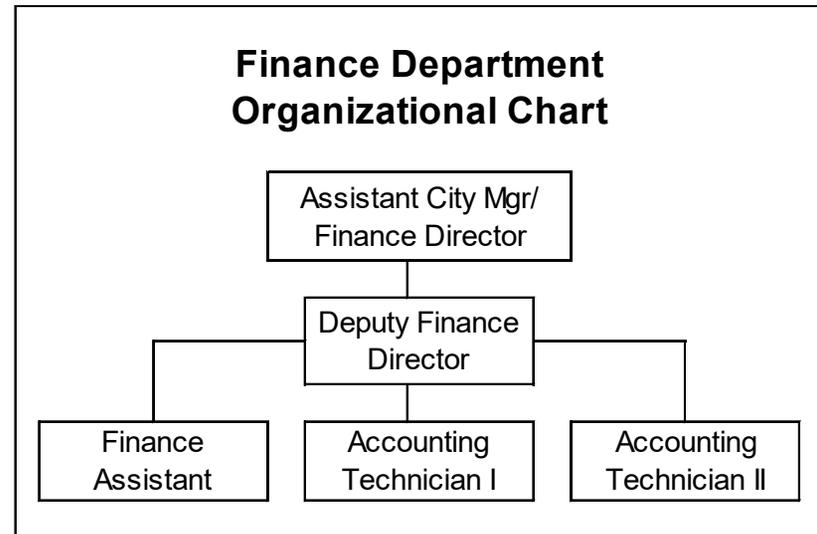
Support is provided to all of the city departments to report revenues, expenditures, and grant management. Staff work closely with Public Works and Community Development to track capital projects, improvement districts, engineering and architectural contracts, management plans, Requests for Proposals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

Budgeted Departmental Personnel Expenses

Finance Department staff provide payroll, accounts payable, accounts receivable and additional accounting services for all city programs and departments. Personnel related expenses listed within this departmental budget reflect: 17% Executive Assistant, 15% Assistant City Manager/Finance Director, 25% Deputy Finance Director, 47% Finance Assistant, 15% Accounting Technician II, and 18% Accounting Technician I

salary and associated benefits.

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: 1.37 employees.



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
111,914	114,267	89,132	01-130-510-1001 Salaries	98,082	98,082	98,082
154	1,595	1,384	01-130-510-1002 Overtime	1,340	1,340	1,340
17,667	24,040	18,500	01-130-510-1003 P.E.R.S.	23,541	23,541	23,541
7,624	8,652	6,922	01-130-510-1004 Social Security/Medicare	8,036	8,036	8,036
23,153	24,564	25,170	01-130-510-1005 Employee Insurance	27,738	27,738	27,738
0	1,485	512	01-130-510-1006 Unemployment	441	441	441
132	165	135	01-130-510-1007 Workers' Compensation	103	103	103
160,644	174,768	141,755	Total Personnel Services	159,281	159,281	159,281
MATERIALS AND SERVICES						
2,140	1,196	1,000	01-130-520-2001 Meetings, Travel & Memberships	1,000	1,000	1,000
5,181	10,194	6,000	01-130-520-2005 Training	3,000	3,000	3,000
18,986	14,374	20,000	01-130-520-2108 Contractual	16,000	16,000	16,000
1,576	2,184	2,000	01-130-520-2122 Duplicating/Data Processing Supplies	2,000	2,000	2,000
550	395	500	01-130-520-2123 Printing	500	500	500
2,380	1,134	2,500	01-130-520-2205 Office Supplies	2,000	2,000	2,000
1,360	1,579	1,500	01-130-520-2206 Postage	1,500	1,500	1,500
0	728	200	01-130-520-2208 Miscellaneous	200	200	200
48	0	200	01-130-520-2209 Document Recording	200	200	200
0	1,394	500	01-130-520-2216 Small Equipment	500	500	500
32,221	33,178	34,400	Total Materials and Services	26,900	26,900	26,900
192,865	207,946	176,155	TOTAL FINANCE	186,181	186,181	186,181

CITY ATTORNEY

Program Description

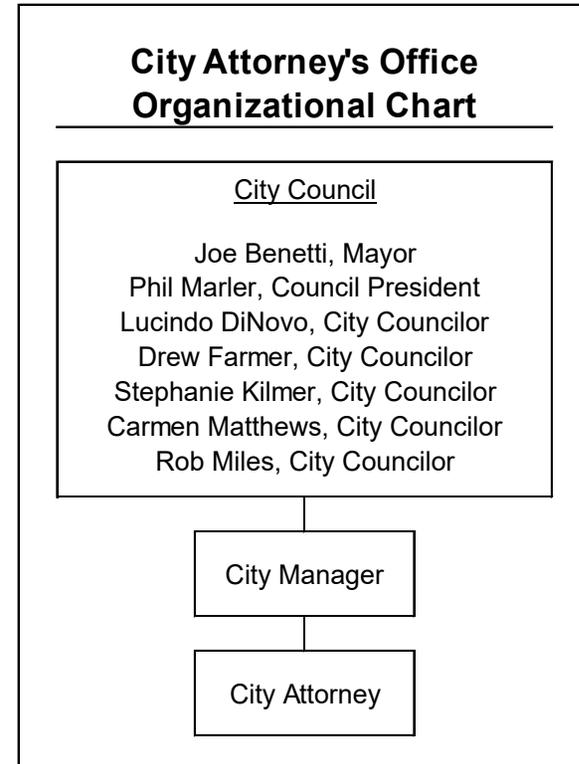
The City Attorney is the legal advisor, attorney and counsel to the City Council, City Manager, city staff, boards and commissions in matters relating to their official duties, and he represents the city in legal proceedings in which it may have an interest. The City Attorney attends the City Council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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect 30% of the City Attorney's salary and associated benefits.

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: 0.30 Employee



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY DEPARTMENT 140

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
33,146	32,010	23,463	01-140-510-1001	Salaries	31,185	31,185	31,185
8,997	9,841	7,156	01-140-510-1003	P.E.R.S.	10,253	10,253	10,253
2,412	2,329	1,795	01-140-510-1004	Social Security/Medicare	2,518	2,518	2,518
7,920	7,543	5,831	01-140-510-1005	Employee Insurance	7,855	7,855	7,855
0	0	57	01-140-510-1006	Unemployment	75	75	75
36	35	99	01-140-510-1007	Worker's Compensation	115	115	115
52,511	51,758	38,401	Total Personnel Services		52,001	52,001	52,001
MATERIALS AND SERVICES							
655	228	750	01-140-520-2001	Meetings, Travel & Memberships	750	750	750
105	0	500	01-140-520-2003	Publications	500	500	500
5,573	380	10,000	01-140-520-2114	Special Counsel	10,000	10,000	10,000
0	0	100	01-140-520-2205	Office Supplies	100	100	100
6,333	608	11,350	Total Materials and Services		11,350	11,350	11,350
58,844	52,366	49,751	TOTAL CITY ATTORNEY		63,351	63,351	63,351

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 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL DEPARTMENT 170

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES							
58,028	59,488	65,000	01-170-520-2101	Utilities	60,000	60,000	60,000
18,984	20,118	20,000	01-170-520-2102	Telephone	20,000	20,000	20,000
38,930	46,834	49,286	01-170-520-2108	Contractual	50,000	50,000	50,000
822	0	1,000	01-170-520-2208	Miscellaneous Equipment	1,000	1,000	1,000
3,399	2,830	4,000	01-170-520-2225	Janitorial Supplies	3,500	3,500	3,500
5	0	500	01-170-520-2231	Small Tools	500	500	500
30,932	52,130	54,708	01-170-520-2309	Building & Grounds Maintenance	40,000	40,000	40,000
151,100	181,400	194,494	Total Materials and Services		175,000	175,000	175,000
151,100	181,400	194,494	TOTAL CITY HALL		175,000	175,000	175,000

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 25% 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.

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS DEPARTMENT 180

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES						
2,000	5,000	0	01-180-520-2407 Coos Cares	0	0	0
0	0	2,000	01-180-520-2409 Alternative Youth Activities	0	0	0
1,500	3,000	2,500	01-180-520-2411 Bay Area Hospital Kids HOPE	0	0	0
2,500	0	0	01-180-520-2412 Habitat for Humanity	0	0	0
10,000	10,000	10,000	01-180-520-2416 Boys and Girls Club	10,000	10,000	10,000
2,000	0	0	01-180-520-2418 Temporary Help Emergency House	0	0	0
7,000	0	0	01-180-520-2420 Coos County Area Transit	0	0	0
2,000	0	0	01-180-520-2424 Bob Belloni Ranch	0	0	0
1,500	1,800	1,500	01-180-520-2425 Mental Health Assoc of SW OR	1,249	1,249	1,249
2,500	0	5,000	01-180-520-2430 SW Oregon Veterans Outreach	5,000	5,000	5,000
0	10,000	10,000	01-180-520-2436 Coos Co Habitat for Humanity	10,000	10,000	10,000
0	0	2,500	01-180-520-2437 Common Ground Mediation	0	0	0
0	0	0	01-180-520-2438 Oregon Coast Community Action	10,000	10,000	10,000
0	0	59,500	01-180-520-2450 Operation Holiday Gift Card	0	0	0
0	0	0	01-180-520-2451 Discretionary Contributions	0	5,000	5,000
31,000	29,800	93,000	Total Materials and Services	36,249	41,249	41,249
31,000	29,800	93,000	TOTAL COMMUNITY CONTRIBUTIONS	36,249	41,249	41,249

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% 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 27% of the total funds received from the state for revenue sharing. The highest total given was \$64,240 in FYE 11 and lowest was \$17,500 in FYE 05. Funds to be provided conditionally upon the organization's continued existence. Annually, staff reviews the grant requests and recommends the funds be allocated through the proposed budget process.

Grants requests received from	Requests
Boys and Girls Club	10,000
Mental Health Assoc of SW OR	1,249
SW Oregon Veterans Outreach	5,000
Coos Co Habitat for Humanity	10,000
Oregon Coast Community Action	10,000
Total	36,249

NON-DEPARTMENTAL

Program Description

The Non-Departmental budget accounts for expenditures to provide centralized services to several of the General Fund departments, such as GIS Coordinator and Mechanic's salary and associated benefit costs, internet, property/general/auto liability insurance, printing, duplicating, postage, bad debt expense, bank and credit card merchant 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 department 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 13% of GIS Coordinator, 66% of the Mechanic, 50% of the Construction Maintenance Tech, and 50% of the Facilities Maintenance Tech salary and associated benefits.

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: 1.79 employee.

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON-DEPARTMENTAL DEPARTMENT 190

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
40,034	50,302	49,361	01-190-510-1001 Salaries	109,138	109,138	109,138
29	44	2,940	01-190-510-1002 Overtime	7,168	7,168	7,168
6,396	8,646	10,151	01-190-510-1003 P.E.R.S.	26,460	26,460	26,460
2,864	3,596	4,001	01-190-510-1004 Social Security/Medicare	9,409	9,409	9,409
12,627	14,104	14,118	01-190-510-1005 Employee Insurance	41,412	41,412	41,412
0	0	202	01-190-510-1006 Unemployment	447	447	447
1,158	1,569	4,707	01-190-510-1007 Workers' Compensation	11,123	11,123	11,123
13	16	16	01-190-510-1008 City Council Volunteer Workers Comp Ins	16	16	16
63,121	78,277	85,496	Total Personnel Services	205,173	205,173	205,173
MATERIALS AND SERVICES						
15,427	10,205	10,000	01-190-520-2004 Permits, License, & Fees	12,000	12,000	12,000
0	0	7,000	01-190-520-2112 Storm/flood Damage Repairs	5,000	5,000	5,000
11,050	9,865	12,000	01-190-520-2116 Internet Costs	10,000	10,000	10,000
151,720	189,771	215,050	01-190-520-2120 Property/Liability/Auto Insurance	250,000	250,000	250,000
250	0	2,000	01-190-520-2121 Insurance Deductible	2,000	2,000	2,000
873	0	1,000	01-190-520-2122 Duplicating/Data Processing Supplies	1,000	1,000	1,000
35	0	200	01-190-520-2202 Penalties & Refunds	200	200	200
741	422	2,000	01-190-520-2302 Postage/Machine Rental	1,000	1,000	1,000
5,721	19,241	20,000	01-190-520-2320 Library Building Maintenance	20,000	20,000	20,000
761	15,992	1,000	01-190-520-2412 Health & Safety (OSHA)	3,000	3,000	3,000
0	16,683	0	01-190-520-2500 Bad Debt Expense	0	0	0
186,578	262,179	270,250	Total Materials and Services	304,200	304,200	304,200
249,699	340,456	355,746	TOTAL NON-DEPARTMENTAL	509,373	509,373	509,373

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 Debt Service section provides the accounting for the du jour financing (loans 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, without reconvening the Budget Committee, and is funds set aside to fund the General Fund departments the first part of the fiscal year until the tax payments are received in November.

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES DEPARTMENT 195

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
DEBT SERVICE						
0	0	0	01-195-540-4001 WB - Principal 2005/2006	5,500	5,500	5,500
0	0	0	01-195-540-4002 WB - Interest 2005/2006	3,500	3,500	3,500
0	0	0	01-195-540-4003 WB - Principal Series 2010	240,000	240,000	240,000
0	0	0	01-195-540-4004 WB - Interest Series 2010	110,000	110,000	110,000
0	0	0	01-195-540-4005 WB - Principal OTIB	45,000	45,000	45,000
0	0	0	01-195-540-4006 WB - Interest OTIB	4,000	4,000	4,000
0	0	0	01-195-540-4007 WB - Principal JPM 2016 (Refi 2006)	400,000	400,000	400,000
0	0	0	01-195-540-4008 WB - Interest JPM 2016 (Refi 2006)	40,000	40,000	40,000
0	0	0	Total Debt Service	848,000	848,000	848,000
TRANSFERS OUT						
328,917	324,537	331,778	01-195-550-5000 Gas Tax Fund	313,500	313,500	313,500
20,000	30,000	90,000	01-195-550-5020 Technology Fund	0	0	0
71,996	73,592	69,227	01-195-550-5021 Rainy Day Fund	76,463	76,463	76,463
62,400	0	0	01-195-550-5026 Revenue Bond Fund (CH Seismic Payment)	0	0	0
0	22,988	23,677	01-195-550-5027 Fire Equipment Reserve Fund	24,452	24,452	24,452
98,000	55,000	85,000	01-195-550-5035 Major Capital Fund	0	0	0
0	0	0	01-195-550-5045 Capital Improvement Fund	314,000	314,000	314,000
581,313	506,117	599,682	Total Transfers Out	728,415	728,415	728,415
SPECIAL PAYMENTS						
0	0	12,000	01-195-555-1002 URA (grants proceeds)	12,000	12,000	12,000
0	0	12,000	Total Special Payments	12,000	12,000	12,000
INTER-AGENCY PAYMENTS						
588,000	259,008	452,963	01-195-560-6003 URA Du Jour Financing (Loan-Empire)	481,400	481,400	481,400
808,500	1,298,291	899,926	01-195-560-6003 URA Du Jour Financing (Loan-Downtown)	946,900	946,900	946,900
1,396,500	1,557,299	1,352,889	Total Intra-Agency Payments	1,428,300	1,428,300	1,428,300
0	0	247,937	01-195-560-6001 CONTINGENCY	268,569	268,569	268,569
2,943,686	2,569,091	707,946	01-195-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	1,000,000	995,000	995,000
4,921,499	4,632,507	2,920,454	TOTAL OTHER FINANCING USES	4,285,284	4,280,284	4,280,284
6,183,638	6,092,571	4,669,297	TOTAL GENERAL GOVERNMENT	6,445,831	6,445,831	6,445,831

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 4,000 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 (ERT); Adult Multi-Disciplinary Team; Child Advocacy Multi-Disciplinary Team; and Southern Oregon Financial Fraud and Security Team (SOFFAST).

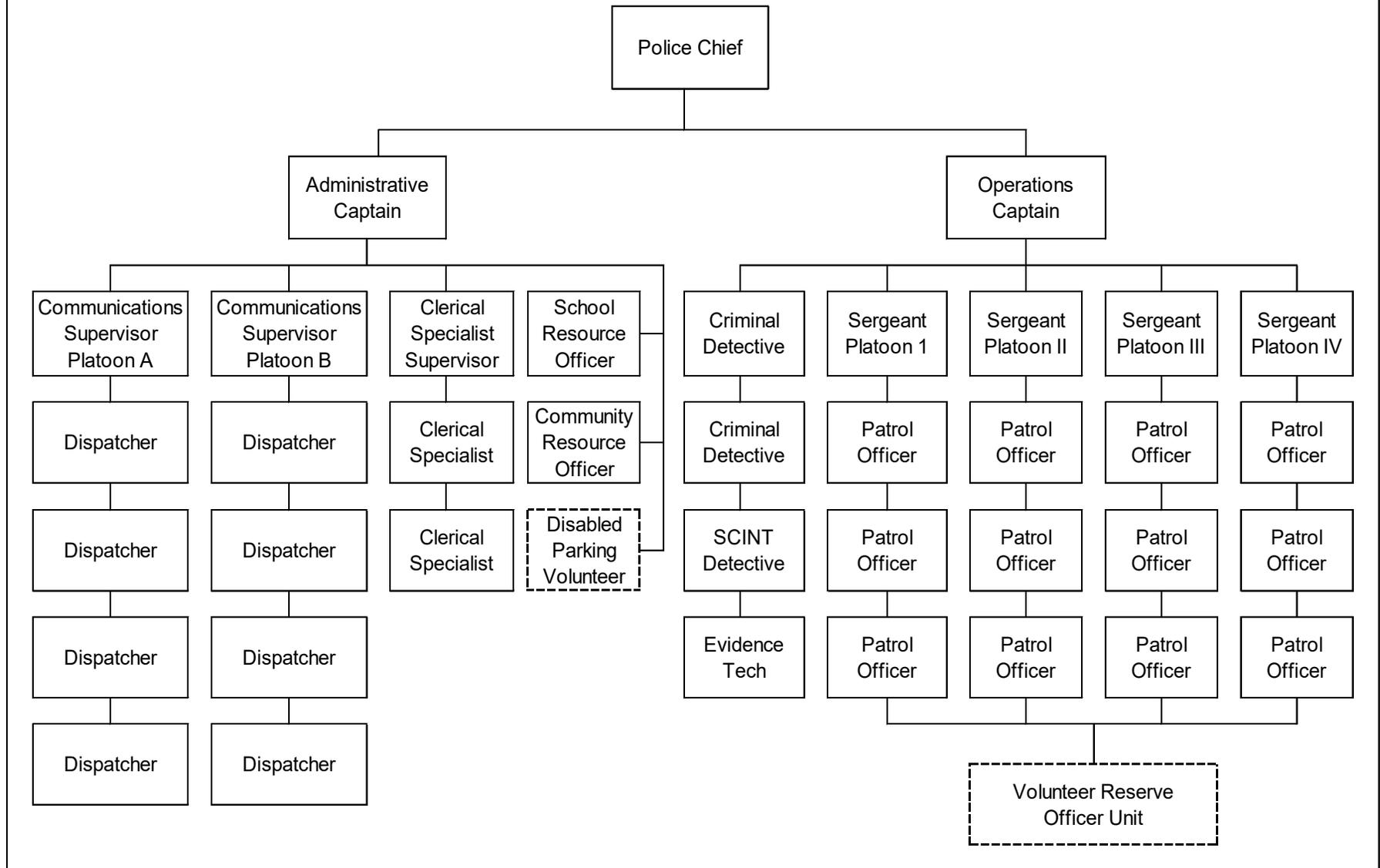
The department's emergency communications center receive dispatch and/or route all incoming calls for medical, fire, and police service within the cities of Coos Bay and Coquille, Confederated Tribal Police and at the Coquille Tribal Housing service areas. Annually they process more than 72,645 calls for public safety services as well as over 13,141 911 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 8 of the 10 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: 37.25 employees; 3 administration positions; 16 patrol positions; 3 investigation positions; 1 school resource officer; 1 community resource officer; 10 dispatch positions; 3 records positions; and .25-time evidence tech position.

Police Department Organizational Chart



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
2,093,552	2,254,921	2,578,394	01-240-510-1001	Salaries	2,376,924	2,376,924	2,376,924
276,591	227,229	241,620	01-240-510-1002	Overtime	240,178	240,178	240,178
550,324	641,996	772,624	01-240-510-1003	P.E.R.S.	763,824	763,824	763,824
174,484	181,975	215,384	01-240-510-1004	Social Security/Medicare	211,386	211,386	211,386
531,525	579,885	640,901	01-240-510-1005	Employee Insurance	646,702	646,702	646,702
0	0	11,000	01-240-510-1006	Unemployment	8,750	8,750	8,750
73,482	104,054	144,316	01-240-510-1007	Worker's Compensation	123,726	123,726	123,726
683	688	3,864	01-240-510-1008	Volunteer Worker's Compensation	3,864	3,864	3,864
3,700,641	3,990,748	4,608,103	Total Personnel Services		4,375,354	4,375,354	4,375,354
MATERIALS AND SERVICES							
2,909	2,516	4,000	01-240-520-2001	Meetings, Travel & Memberships	3,000	3,000	3,000
23,143	22,123	30,000	01-240-520-2005	Training	25,000	25,000	25,000
24,261	25,780	25,000	01-240-520-2102	Telephone	30,000	30,000	30,000
9,211	3,684	5,000	01-240-520-2106	Recruitment Expense	6,500	6,500	6,500
2,374	1,378	5,000	01-240-520-2107	Police Reserves - Assigned	5,000	5,000	5,000
22,115	15,404	22,000	01-240-520-2108	Contractual	22,000	22,000	22,000
1,394	0	2,000	01-240-520-2109	Health Screenings	2,000	2,000	2,000
3,880	3,722	4,500	01-240-520-2122	Duplicating/Data Processing Supplies	4,500	4,500	4,500
2,582	2,915	4,000	01-240-520-2123	Printing	4,500	4,500	4,500
2,404	1,753	2,000	01-240-520-2201	Uniform Allowance	2,000	2,000	2,000
17,645	18,711	22,200	01-240-520-2202	New Uniforms	25,000	25,000	25,000
6,968	4,258	3,000	01-240-520-2205	Office Supplies	4,500	4,500	4,500
5,325	6,463	6,000	01-240-520-2206	Postage	7,500	7,500	7,500
13,403	15,571	15,000	01-240-520-2209	Ammunition and Supplies	15,000	15,000	15,000
1,059	1,243	4,500	01-240-520-2212	Dog Care	4,500	4,500	4,500
10,311	8,721	10,000	01-240-520-2213	Safety Supplies	10,000	10,000	10,000
3,073	2,244	2,500	01-240-520-2217	Evidence Materials	2,500	2,500	2,500
25,013	25,000	25,000	01-240-520-2221	SCINT	25,000	25,000	25,000
46,385	43,804	56,500	01-240-520-2228	Petroleum Products	56,500	56,500	56,500
4,962	7,756	8,500	01-240-520-2303	Equipment & Repairs	8,500	8,500	8,500
11,873	11,703	12,500	01-240-520-2304	Equipment Maintenance Contracts	12,500	12,500	12,500

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS DEPARTMENT 240 (continued)

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES (cont)						
28,193	21,420	36,000	01-240-520-2308	36,000	36,000	36,000
6,269	0	96,500	01-240-520-2311	10,000	10,000	10,000
1,765	77	1,000	01-240-520-2406	1,000	1,000	1,000
16	175	500	01-240-520-2407	500	500	500
1,395	3,138	5,000	01-240-520-2409	3,000	3,000	3,000
330	240	1,000	01-240-520-2440	1,000	1,000	1,000
2,000	2,050	3,000	01-240-520-2441	3,000	3,000	3,000
250	500	26,000	01-240-520-2442	1,000	1,000	1,000
1,455	975	10,000	01-240-520-2443	10,000	10,000	10,000
0	8,435	10,000	01-240-520-2444	12,500	12,500	12,500
<u>281,963</u>	<u>261,759</u>	<u>458,200</u>	Total Materials and Services	<u>354,000</u>	<u>354,000</u>	<u>354,000</u>
<u>3,982,604</u>	<u>4,252,507</u>	<u>5,066,303</u>	TOTAL POLICE ADMIN & OPERATIONS	<u>4,729,354</u>	<u>4,729,354</u>	<u>4,729,354</u>

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS DEPARTMENT 242

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
407,748	459,153	551,729	01-242-510-1001	565,202	565,202	565,202
67,128	107,007	24,779	01-242-510-1002	60,912	60,912	60,912
94,101	135,527	142,804	01-242-510-1003	173,007	173,007	173,007
35,320	41,876	44,107	01-242-510-1004	50,607	50,607	50,607
117,325	131,086	183,548	01-242-510-1005	188,137	188,137	188,137
0	0	3,500	01-242-510-1006	3,500	3,500	3,500
578	688	868	01-242-510-1007	674	674	674
722,200	875,337	951,335	Total Personnel Services	1,042,039	1,042,039	1,042,039
MATERIALS AND SERVICES						
481	313	750	01-242-520-2001	750	750	750
1,865	1,284	6,000	01-242-520-2005	6,000	6,000	6,000
0	6,300	24,850	01-242-520-2104	25,500	25,500	25,500
55,373	35,541	30,000	01-242-520-2108	30,000	30,000	30,000
0	0	1,800	01-242-520-2202	1,800	1,800	1,800
0	0	0	01-242-520-2205	500	500	500
1,242	1,396	1,500	01-242-520-2303	1,500	1,500	1,500
322	215	500	01-242-520-2410	500	500	500
59,283	45,049	65,400	Total Materials and Services	66,550	66,550	66,550
781,483	920,386	1,016,735	TOTAL POLICE COMMUNICATIONS	1,108,589	1,108,589	1,108,589

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODES ENFORCEMENT DEPARTMENT 243

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
46,967	49,774	47,618	01-243-510-1001	49,280	49,280	49,280
0	88	693	01-243-510-1002	710	710	710
6,758	9,678	9,314	01-243-510-1003	11,419	11,419	11,419
3,548	3,768	3,707	01-243-510-1004	4,043	4,043	4,043
7,884	7,161	6,800	01-243-510-1005	7,039	7,039	7,039
0	0	187	01-243-510-1006	187	187	187
767	1,038	646	01-243-510-1007	614	614	614
65,924	71,507	68,965	Total Personnel Services	73,292	73,292	73,292
MATERIALS AND SERVICES						
125	50	500	01-243-520-2001	500	500	500
0	0	750	01-243-520-2005	750	750	750
8,843	14,608	50,000	01-243-520-2108	40,000	40,000	40,000
6,056	4,734	1,000	01-243-520-2109	1,000	1,000	1,000
374	0	500	01-243-520-2201	500	500	500
0	77	500	01-243-520-2228	500	500	500
0	0	250	01-243-520-2308	250	250	250
15,398	19,469	53,500	Total Materials and Services	43,500	43,500	43,500
81,322	90,977	122,465	TOTAL CODES ENFORCEMENT	116,792	116,792	116,792
4,845,409	5,263,870	6,205,503	TOTAL POLICE DEPARTMENT	5,954,735	5,954,735	5,954,735

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

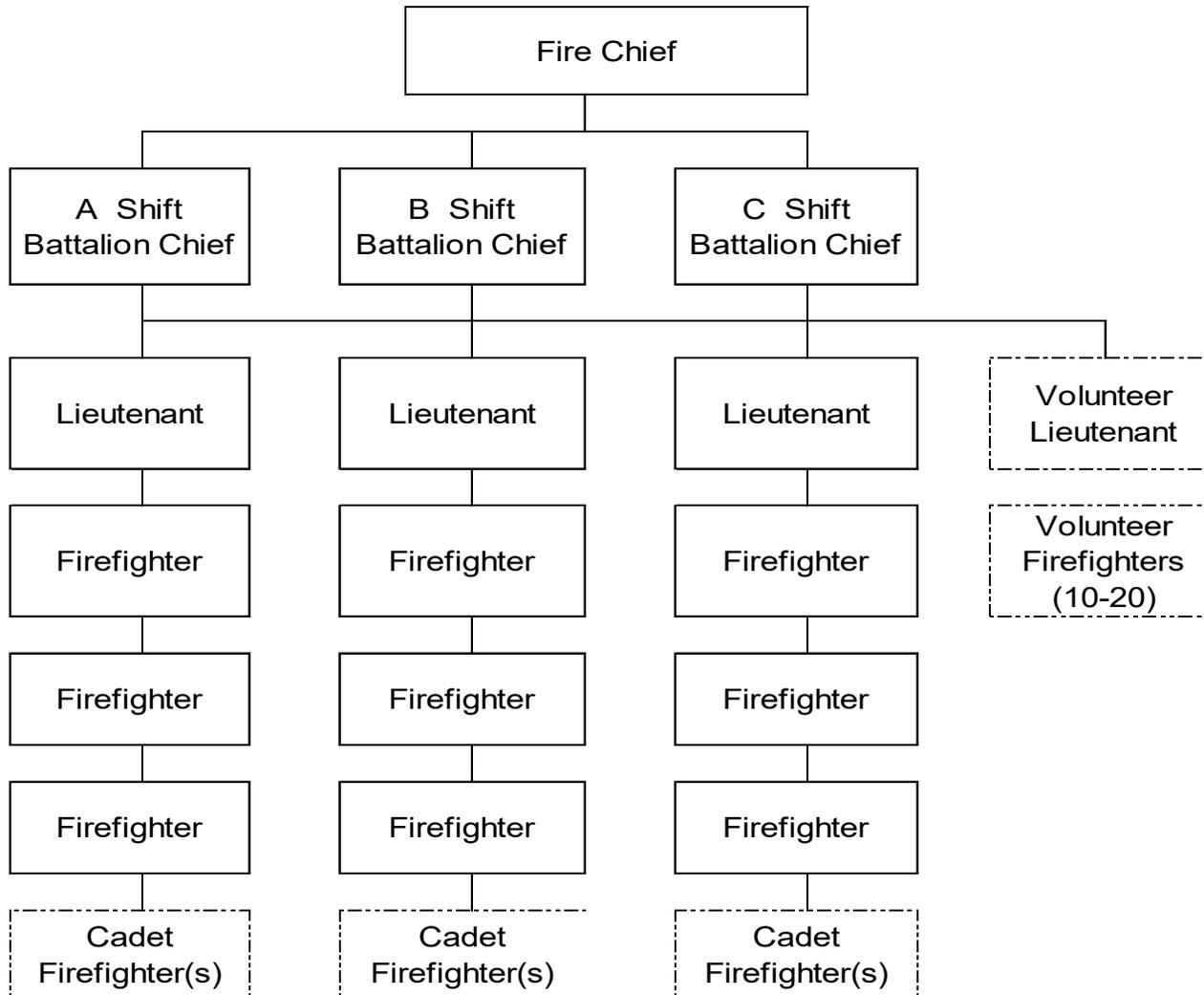
Services provided by the Fire Department include fire/rescue, emergency medical, fire/safety prevention, and public fire education, training, and emergency readiness. The staffing of the department consists of the Fire Chief, three shift Battalion Chiefs, three Lieutenants, and nine Firefighter/Engineers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

Fire Department Organizational Chart



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
1,340,999	1,387,368	1,468,427	01-261-510-1001	Salaries	1,531,207	1,531,207	1,531,207
113,683	127,141	112,912	01-261-510-1002	Overtime	116,917	116,917	116,917
332,241	405,254	420,712	01-261-510-1003	P.E.R.S.	484,512	484,512	484,512
107,361	112,037	120,981	01-261-510-1004	Social Security/Medicare	133,242	133,242	133,242
323,405	331,670	367,109	01-261-510-1005	Employee Insurance	383,166	383,166	383,166
0	0	6,000	01-261-510-1006	Unemployment	6,000	6,000	6,000
41,806	58,589	75,527	01-261-510-1007	Workers' Compensation	71,385	71,385	71,385
10,058	11,116	19,480	01-261-510-1008	Volunteer Workers' Compensation	19,480	19,480	19,480
161	135	500	01-261-510-1010	ORS 243 Vol FF Life Insurance	500	500	500
<u>2,269,714</u>	<u>2,433,310</u>	<u>2,591,648</u>	Total Personnel Services		<u>2,746,409</u>	<u>2,746,409</u>	<u>2,746,409</u>
MATERIALS AND SERVICES							
3,749	1,362	4,000	01-261-520-2001	Meetings, Travel & Memberships	4,000	4,000	4,000
13,896	19,082	19,000	01-261-520-2005	Training	19,000	19,000	19,000
24,037	25,594	25,000	01-261-520-2101	Utilities	25,000	25,000	25,000
3,884	4,039	4,000	01-261-520-2102	Telephone	3,600	3,600	3,600
1,528	0	1,500	01-261-520-2106	Recruitment Expense	3,400	3,400	3,400
4,435	2,097	3,500	01-261-520-2108	Contractual	37,000	37,000	37,000
41,000	36,000	36,000	01-261-520-2109	Contractual-Volunteers	36,000	36,000	36,000
415	760	2,061	01-261-520-2122	Duplicating/Data Processing Supplies	1,000	1,000	1,000
307	459	500	01-261-520-2123	Printing	500	500	500
11,322	10,051	11,000	01-261-520-2202	New Uniforms	11,000	11,000	11,000
7,124	6,307	8,000	01-261-520-2203	Fuel Oil	8,000	8,000	8,000
2,965	3,022	3,000	01-261-520-2205	Office Supplies	3,000	3,000	3,000
383	446	500	01-261-520-2206	Postage	500	500	500
18,965	53,420	20,000	01-261-520-2207	Special Dept Supplies/Emergency Mgmt	20,000	20,000	20,000
22,890	41,534	23,000	01-261-520-2213	Personal Safety Equipment	24,000	24,000	24,000
6,000	6,075	9,558	01-261-520-2218	Emergency Medical Supplies	5,000	5,000	5,000
3,198	4,026	4,500	01-261-520-2221	Fire Prevention Materials	4,500	4,500	4,500
4,507	6,739	8,000	01-261-520-2223	Health Screenings	8,000	8,000	8,000
4,092	4,176	4,500	01-261-520-2225	Janitorial Supplies	4,500	4,500	4,500
5,581	4,801	5,000	01-261-520-2228	Petroleum Products	5,000	5,000	5,000

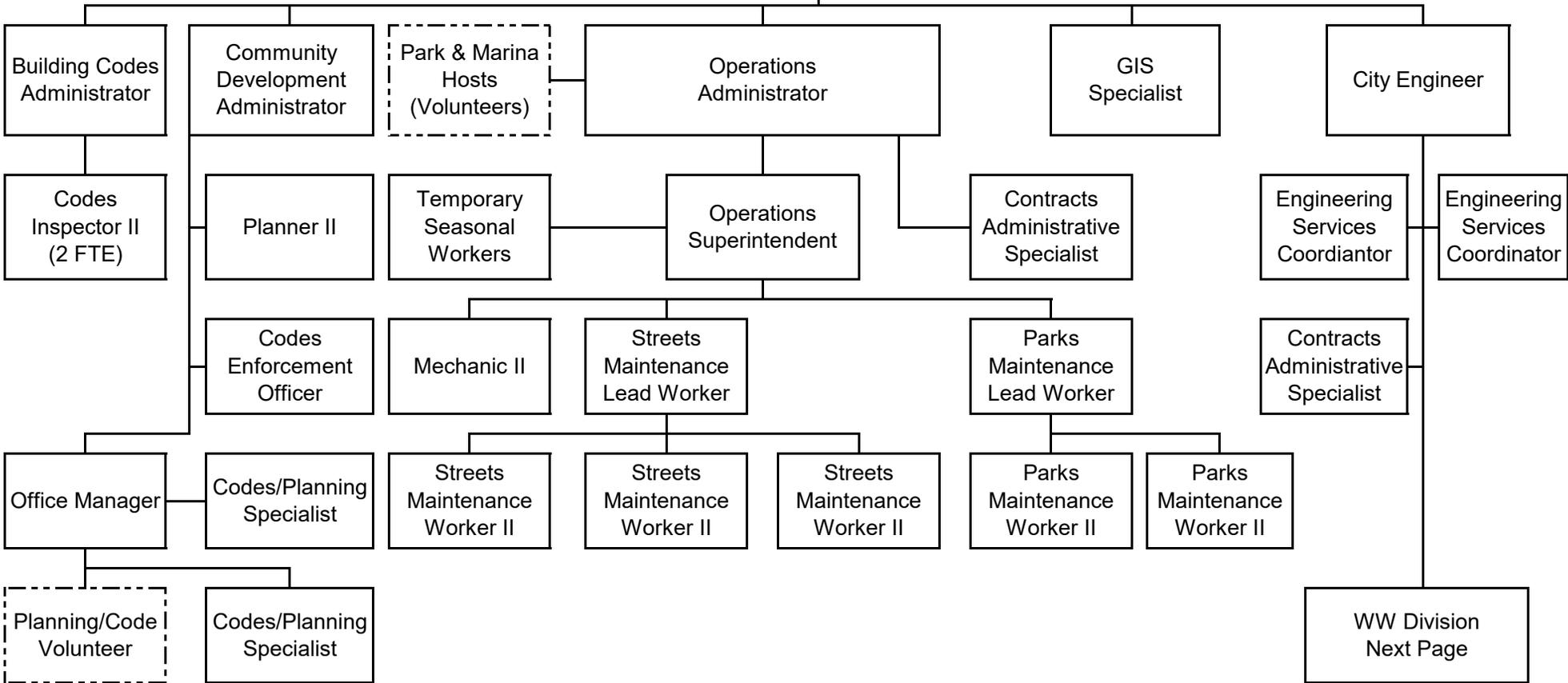
**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

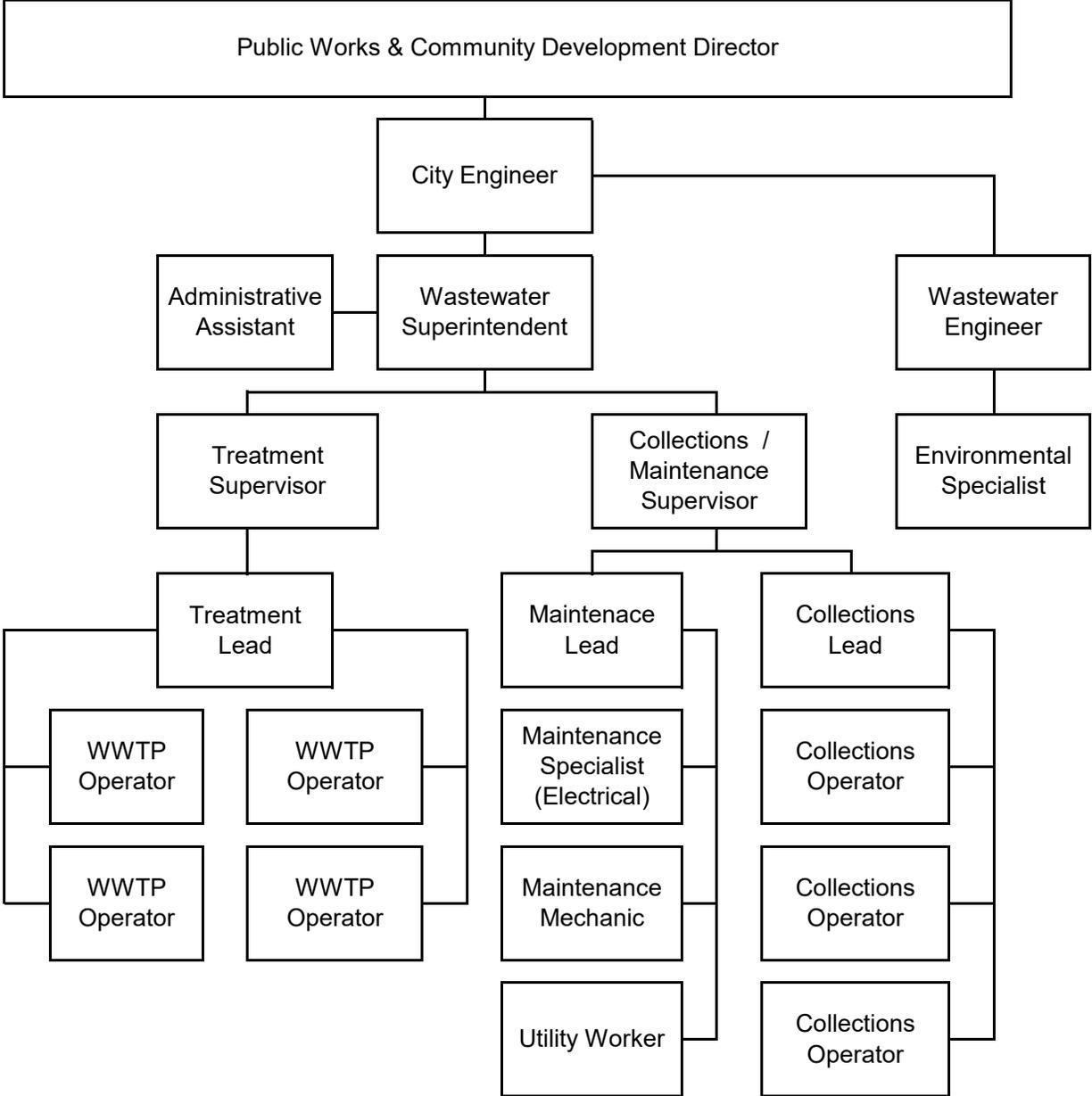
Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (cont)						
14,583	13,003	14,000	01-261-520-2230 Diesel Motor Fuel	14,000	14,000	14,000
26,508	26,026	24,500	01-261-520-2303 Equipment Repair/Replacement	24,500	24,500	24,500
1,506	1,732	1,800	01-261-520-2306 Ladder Testing	1,800	1,800	1,800
19,384	28,082	25,000	01-261-520-2308 Automotive Parts	25,000	25,000	25,000
37,459	25,250	42,468	01-261-520-2309 Building & Plant Maintenance	20,000	20,000	20,000
30,029	1,482	218,840	01-261-520-2311 Fire Grant	40,000	40,000	40,000
12,446	2,665	10,000	01-261-520-2315 Fire Hydrant Maintenance	8,000	8,000	8,000
<u>322,193</u>	<u>328,230</u>	<u>529,227</u>	Total Materials and Services	<u>356,300</u>	<u>356,300</u>	<u>356,300</u>
<u>2,591,907</u>	<u>2,761,540</u>	<u>3,120,875</u>	TOTAL FIRE DEPARTMENT	<u>3,102,709</u>	<u>3,102,709</u>	<u>3,102,709</u>
<u>7,437,316</u>	<u>8,025,410</u>	<u>9,326,378</u>	TOTAL PUBLIC SAFETY	<u>9,057,444</u>	<u>9,057,444</u>	<u>9,057,444</u>

Public Works & Community Development Department Organizational Chart

Public Works & Community Development Director



**Public Works & Community Development Department
Organizational Chart**



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.

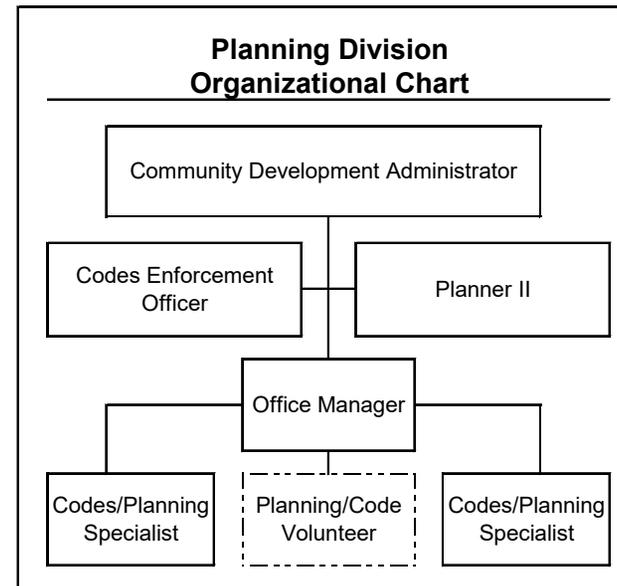
The \$100,000 contractual line includes developer paid outside professional services plus professional services for necessary updates to the Comprehensive Plan plus other outdated plans.

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: 45% Community Development Administrator, 50% Planner II; 15% Office Manager; 20% Codes/Planning Specialist; 80% Codes/Planning Specialist; 5% Building Codes Administrator; and 10% Code Enforcement Officer salary and associated benefits.

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: 2.25 Employees.



**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING DIVISION 301

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
123,740	123,678	159,841	01-301-510-1001 Salaries	151,424	151,424	151,424
238	0	2,075	01-301-510-1002 Overtime	1,934	1,934	1,934
26,126	29,089	36,636	01-301-510-1003 P.E.R.S.	38,940	38,940	38,940
9,106	9,173	12,383	01-301-510-1004 Social Security/Medicare	12,400	12,400	12,400
43,137	40,094	46,810	01-301-510-1005 Employee Insurance	50,625	50,625	50,625
0	0	999	01-301-510-1006 Unemployment	899	899	899
317	378	909	01-301-510-1007 Workers' Compensation	764	764	764
202,664	202,412	259,653	Total Personnel Services	256,986	256,986	256,986
MATERIALS AND SERVICES						
619	533	2,000	01-301-520-2001 Meetings, Travel & Memberships	1,000	1,000	1,000
1,363	536	1,000	01-301-520-2005 Training	2,600	2,600	2,600
2,089	371	3,000	01-301-520-2105 Advertising	1,500	1,500	1,500
58,896	104,031	120,000	01-301-520-2108 Contractual	130,000	130,000	130,000
692	485	1,000	01-301-520-2122 Duplicating/Data Processing Supplies	1,000	1,000	1,000
434	45	500	01-301-520-2123 Printing	500	500	500
1,885	1,259	2,000	01-301-520-2205 Office Supplies	1,500	1,500	1,500
2,332	2,125	2,500	01-301-520-2206 Postage	2,500	2,500	2,500
472	128	500	01-301-520-2216 Small Equipment	500	500	500
961	320	1,000	01-301-520-2224 Data Processing Supplies	1,000	1,000	1,000
59	0	50	01-301-520-2228 Petroleum Products	50	50	50
0	0	100	01-301-520-2303 Equipment Repairs	100	100	100
246	259	400	01-301-520-2308 Automotive Parts	400	400	400
540	0	500	01-301-520-2417 Planning Commission	500	500	500
70,588	110,092	134,550	Total Materials and Services	143,150	143,150	143,150
273,252	312,504	394,203	TOTAL PLANNING DIVISION	400,136	400,136	400,136

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. The City Engineer manages the City's wastewater and storm water utilities.

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% City Engineer; 5% Office Manager and Codes/Planning Specialist; 5% Contracts Administrative Specialist; 5% (2) Engineering Services Coordinator; and 10% GIS Coordinator salary and associated benefits.

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: 0.40 employee.

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - ENGINEERING DIVISION 305

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
36,437	31,790	40,152	01-305-510-1001 Salaries	34,032	34,032	34,032
0	0	522	01-305-510-1002 Overtime	336	336	336
6,052	5,400	7,887	01-305-510-1003 P.E.R.S.	7,816	7,816	7,816
2,680	2,363	3,107	01-305-510-1004 Social Security/Medicare	2,774	2,774	2,774
11,632	9,357	10,803	01-305-510-1005 Employee Insurance	7,795	7,795	7,795
0	0	231	01-305-510-1006 Unemployment	201	201	201
215	278	482	01-305-510-1007 Workers' Compensation	442	442	442
1	1	100	01-305-510-1008 Volunteer Worker's Compensation	100	100	100
57,017	49,189	63,284	Total Personnel Services	53,496	53,496	53,496
MATERIALS AND SERVICES						
2,544	1,089	2,500	01-305-520-2001 Meetings, Travel & Memberships	2,000	2,000	2,000
0	90	100	01-305-520-2003 Publications	100	100	100
250	250	700	01-305-520-2004 Permits, Licenses & Fees	700	700	700
150	342	2,000	01-305-520-2005 Training	1,500	1,500	1,500
546	542	600	01-305-520-2102 Telephone	600	600	600
0	481	650	01-305-520-2105 Advertising	500	500	500
4,278	6,902	3,750	01-305-520-2108 Contractual	5,000	5,000	5,000
2,055	2,039	2,000	01-305-520-2122 Duplicating/Data Processing Supplies	3,000	3,000	3,000
0	0	200	01-305-520-2123 Printing	200	200	200
379	564	750	01-305-520-2201 Uniform Allowance	750	750	750
894	1,792	2,000	01-305-520-2205 Office Supplies	2,000	2,000	2,000
1,375	862	1,500	01-305-520-2206 Postage	2,000	2,000	2,000
293	0	400	01-305-520-2216 Small Equipment	500	500	500
694	29	800	01-305-520-2224 Data Processing Supplies	0	0	0
635	507	700	01-305-520-2228 Petroleum Products	700	700	700
201	0	300	01-305-520-2231 Small Tools	300	300	300
0	0	300	01-305-520-2303 Equipment Repairs	300	300	300
78	52	500	01-305-520-2308 Automotive Parts	500	500	500
14,372	15,541	19,750	Total Materials and Services	20,650	20,650	20,650
71,389	64,730	83,034	TOTAL ENGINEERING DIVISION	74,146	74,146	74,146

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, MHS Pirate Park, Preway 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 heating system, 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. Budget for the litter patrol and beautification line item includes funds to cleanup of transient camps on city property.

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: 7% Operations Administrator; 13% Contracts Administrative Specialist; 30% Operations Superintendent; 5% Lead Maintenance Worker II; 55% Lead Maintenance Worker II; 2% (3) Maintenance Worker II; 25% Construction Maintenance Technician; and 25% Facility Maintenance Technician salary and associated benefits.

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: 1.66 employees.

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PARKS DIVISION 306

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
130,185	141,118	145,152	01-306-510-1001 Salaries	104,427	104,427	104,427
2,182	2,247	7,977	01-306-510-1002 Overtime	5,324	5,324	5,324
19,672	27,939	30,577	01-306-510-1003 P.E.R.S.	25,994	25,994	25,994
10,222	10,885	11,712	01-306-510-1004 Social Security/Medicare	8,876	8,876	8,876
53,470	52,518	53,804	01-306-510-1005 Employee Insurance	35,708	35,708	35,708
0	0	663	01-306-510-1006 Unemployment	465	465	465
9,788	14,022	14,587	01-306-510-1007 Workers' Compensation	8,815	8,815	8,815
701	827	2,000	01-306-510-1008 Volunteer Worker's Compensation	2,000	2,000	2,000
226,220	249,556	266,472	Total Personnel Services	191,609	191,609	191,609
MATERIALS AND SERVICES						
89	108	1,000	01-306-520-2001 Meetings, Travel & Memberships	500	500	500
3,513	2,857	1,500	01-306-520-2004 Permits, Licenses & Fees	1,500	1,500	1,500
0	1,246	1,000	01-306-520-2005 Training	1,000	1,000	1,000
27,233	22,027	20,000	01-306-520-2101 Utilities	20,000	20,000	20,000
729	752	700	01-306-520-2102 Telephone	700	700	700
14,371	23,702	15,675	01-306-520-2108 Contractual	20,000	20,000	20,000
73,368	108,224	109,616	01-306-520-2112 Litter Patrol and Beautification	100,000	100,000	100,000
225	642	1,000	01-306-520-2201 Uniform Allowance	1,000	1,000	1,000
3,116	4,325	4,367	01-306-520-2213 Safety Supplies	3,500	3,500	3,500
9,047	11,242	22,000	01-306-520-2225 Janitorial Supplies	15,000	15,000	15,000
8,403	6,435	7,500	01-306-520-2228 Petroleum Products	7,500	7,500	7,500
6,026	8,257	3,500	01-306-520-2231 Small Equipment	4,000	4,000	4,000
6,377	4,320	2,000	01-306-520-2303 Equipment Repair	4,000	4,000	4,000
54,661	21,500	20,000	01-306-520-2307 Concrete, Asphalt & Gravel (restricted)	20,000	20,000	20,000
1,665	2,854	3,000	01-306-520-2308 Automotive Parts	3,000	3,000	3,000
58,895	60,629	85,000	01-306-520-2309 Building & Grounds Maintenance	80,000	80,000	80,000
3,167	7,597	20,000	01-306-520-2313 Boat Ramps Maintenance	20,000	20,000	20,000
76,491	72,359	73,000	01-306-520-2414 Pool Operation - Mingus Pool	73,000	73,000	73,000
347,376	359,076	390,858	Total Materials and Services	374,700	374,700	374,700
573,596	608,632	657,330	TOTAL PARKS DIVISION	566,309	566,309	566,309
918,237	985,866	1,134,567	TOTAL PW & CD DEPARTMENT	1,040,591	1,040,591	1,040,591
14,539,190	15,103,847	15,130,242	TOTAL GENERAL FUND EXPENDITURES	16,543,866	16,543,866	16,543,866

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

Staff has participated in construction projects in other departments including assisting 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 such as, Blackberry Arts Festival, 4th of July celebration, Bay Area Fun Festival, and Clamboree.

Due to COVID-19, this year's estimates indicate a reduction to Gas Tax revenue. Staff estimates \$313,500 from the 2% franchise fee collected from PacifiCorp to be transferred to the Capital Improvement Fund for street repair projects, including potholes. The \$100,000 in the "Concrete, Asphalt & Gravel" line item is for gravel road maintenance and minor pothole repair.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this budget reflect 7% City Manager; 6% Executive Assistant; 3% City Attorney; 5% Assistant City Manager/Finance Director; 8% Deputy Finance Director; 11% Finance Assistant; 10% Accounting Technician II; 8% Accounting Technician I; 15% Public Works and Community Development Director; 10% GIS Coordinator; 10% (2) Engineering Service Coordinator; 5% Office Manager; 5% Codes/Planning Specialist; 25% Operations Administrator; 45% Contract Administrative Specialist; 30% Operations Superintendent; 12% Mechanic II, 60% Lead Maintenance Worker II; 10% Lead Maintenance Worker II; 70% (2) Maintenance Worker II; 60% (1) Maintenance Worker II; 5% Facilities Maintenance Technician; and 5% Construction Maintenance Technician salary and associated benefits.

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: 5.05 employees.

Street Repair Resources Fiscal Year Ending 2022

The City of Coos Bay utilizes several resources to maintain city streets. For the last several decades, available resources have not met the demand to sufficiently eliminate the backlog of street maintenance and repair. The City Council implemented a Transportation Utility Fee that has allowed the city to take on street repairs. The following use of resources is proposed for allocating revenue resources. The June 2015 Pavement Management Program data output along with staff recommendations are used as a basis for estimates and as a priority guide of which streets require which type of work.

State Gasoline Tax (Fund 2)

The gasoline tax is the largest resource for road maintenance. These funds are used by the City for right-of-way (ROW) related operations and maintenance. This includes equipment, materials, and personnel. Due to COVID-19's impact to travel, gas tax revenue is expected to be less than budgeted for FYE 2021. Staff estimates gas tax revenue of \$1.150 million in FYE 2022.

Unlike previous years, staff does not recommend the transfer of gas tax to the Capital Improvement Fund (Fund 45) to be used for street repairs for FYE 2022. Due to decrease in anticipated gas tax revenue, less gas tax funds are allocated to "Concrete, Asphalt, and Gravel" line of Fund 2 (State Gas Tax) for FYE 2022. However, the budget committee may want to consider transferring a portion of the 2% PacifiCorp Franchise fee to the "Concrete, Asphalt, and Gravel" line. Staff recommends \$100,000. The "Concrete, Asphalt, and Gravel" line of Fund 2 is not typically used for major pothole repairs but is devoted to gravel road maintenance, paint striping, crack sealing, minor intersection improvements, sidewalk repairs and ADA ramps. Most of the funds in the "Concrete, Asphalt, and Gravel" line is typically dedicated to residential and local streets; however, use of these funds for maintenance of other portions of the street network could be necessary.

Surface Transportation Block Grant Funds

Surface Transportation Block Grant (formally Surface Transportation Program, STP) funds are from the Federal Government and are administered by the State of Oregon. These funds are limited to street reconstruction and the purchase of equipment for reconstruction; not pothole maintenance. The expected revenue available for FYE 2022 is \$165,000, which is less than last year. Staff recommends this resource be utilized to resurface and reconstruct collector and arterial streets not within Urban Renewal districts or part of the jurisdictional exchange streets. These funds show as revenue and expenditure in the Capital Improvement Fund (Fund 45). These funds are eligible to accumulate over more than one fiscal year. These funds were used in FYE 2021 for the Safe Routes to Schools project in Eastside.

Franchise Fees

Two percent (2%) of the electric utility, PacifiCorp, franchise fee funds are transferred to the Capital Improvement Fund (Fund 45). Estimated revenue for FYE 2021 is expected to be \$313,500. These resources will be used for pothole patching projects and street repairs. Staff recommends \$100,000 of these funds be allocated to the Gas Tax Fund (Fund 2) "Concrete, Asphalt, and Gravel" line.

Downtown Urban Renewal District Special Levy

The Special Levy option was first exercised in FYE 2018 for street improvements in the Downtown Urban Renewal district and should generate approximately \$450,000 in FYE 2022. The carry over in this fund is approximately \$1.2 million. This resource must be used for capital projects such as reconstruction of streets, curbs, and sidewalks and cannot be used for pothole maintenance. Staff suggests funds be used for vehicle and pedestrian safety improvements and street rehabilitation.

Empire Urban Renewal District Funds

The Agency previously sought financing for capital projects in the Empire Urban Renewal district to be used for several projects, including reconstruction of streets, curbs, and sidewalks. The carryover of these funds, from the two previous bond issuances 2018A and 2019A, is \$950 thousand and \$498 thousand, respectively. The 2018A issuance carryover of \$498 thousand has been specifically set aside to fund a portion of the roundabout at the Newmark Avenue/Empire Boulevard intersection, with the remaining 2019A issuance carryover available for street improvements within the district.

Jurisdictional Exchange Fund

The \$4.8 million in the Jurisdictional Exchange Fund (JE) can only be used to maintain the 23 lane miles of streets transferred to the City from ODOT in 2000. The streets are South Empire Blvd. Newmark Avenue, Ocean Blvd. Central Avenue, Anderson from 7th to 4th Street, Commercial Ave from Bayshore to 7th Street, 6th Avenue and Coos River Highway. The City Charter further restricted the use of this resource whereby only the interest generated by the \$4.8 million (held in trust in its own interest-bearing account) can be used for the repair and maintenance of the aforementioned streets. The low interest rates resulting from the Great Recession did not generate enough funding to use for improvement projects or pay off debt service from a previous project. Recent increase in interest rates generated sufficient funds to repay the remaining debt in FYE 2019. Available interest revenue from FYE's 2020 and 2021 have been allocated for partial payment of the Eastside Safe Route to School project. For FYE 2022 staff is estimating \$40,000 in interest revenue. No projects are proposed for these funds in FYE 2022.

Transportation Utility Fee

The City Council enacted a Transportation Utility Fee (TUF) is expected to generate \$960,000 in FYE 2022. The revenue will be tracked through the Capital Improvement Fund (Fund 45). Staff recommends spending a portion of these funds for pothole maintenance with a majority of the funds going to street repair and reconstruction improvements throughout the city.

**CITY OF COOS BAY 2021-2022 BUDGET
STATE GAS FUND 02
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
325,014	406,153	266,800	02-000-300-0100	540,000	540,000	540,000
			CARRYOVER BALANCE			
			LICENSES & PERMITS			
0	655	0	02-000-330-0100	500	500	500
			ROW Use Permit/Vacation			
<u>0</u>	<u>655</u>	<u>0</u>	Total Use of Money & Property	<u>500</u>	<u>500</u>	<u>500</u>
			RESOURCES FROM OTHER AGENCIES			
0	11,720	0	02-000-340-0350	0	0	0
			Federal Other Financial Assistance			
58,127	0	0	02-000-340-0400	0	0	0
			State Grants/Reimbursements			
1,208,760	1,129,940	1,225,000	02-000-340-0800	1,150,000	1,150,000	1,150,000
			State Gas Tax			
<u>1,266,887</u>	<u>1,141,660</u>	<u>1,225,000</u>	Total Resources from Other Agencies	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,150,000</u>
			USE OF MONEY AND PROPERTY			
6,750	2,744	2,000	02-000-350-0100	1,000	1,000	1,000
			Interest			
<u>6,750</u>	<u>2,744</u>	<u>2,000</u>	Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			OTHER INCOME			
140,820	30,651	10,000	02-000-380-0100	10,000	10,000	10,000
			Miscellaneous Revenue			
562	88	0	02-000-380-0600	0	0	0
			Equipment & Scrap Sales			
<u>141,382</u>	<u>30,739</u>	<u>10,000</u>	Total Other Income	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
			TRANSFERS IN			
328,917	324,537	331,778	02-000-390-0800	313,500	313,500	313,500
			General Fund			
90,000	0	0	02-000-390-1800	0	0	0
			Street Improvement Fund			
<u>418,917</u>	<u>324,537</u>	<u>331,778</u>	Total Transfers In	<u>313,500</u>	<u>313,500</u>	<u>313,500</u>
<u>2,158,950</u>	<u>1,906,488</u>	<u>1,835,578</u>	TOTAL STATE GAS TAX FUND RESOURCES	<u>2,015,000</u>	<u>2,015,000</u>	<u>2,015,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
STATE GAS FUND 02
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
PERSONNEL SERVICES						
259,460	318,083	342,116	02-320-510-1001 Salaries	335,086	335,086	335,086
678	750	13,865	02-320-510-1002 Overtime	14,180	14,180	14,180
44,974	67,124	80,876	02-320-510-1003 P.E.R.S.	91,992	91,992	91,992
19,056	23,493	27,231	02-320-510-1004 Social Security/Medicare	28,240	28,240	28,240
77,947	91,105	94,810	02-320-510-1005 Employee Insurance	101,806	101,806	101,806
0	612	1,814	02-320-510-1006 Unemployment	1,611	1,611	1,611
13,601	20,587	27,191	02-320-510-1007 Workers' Compensation	24,698	24,698	24,698
415,716	521,754	587,903	Total Personnel Services	597,613	597,613	597,613
MATERIALS AND SERVICES						
612	1,152	1,000	02-320-520-2001 Meetings, Travel & Memberships	1,000	1,000	1,000
1,548	1,886	2,000	02-320-520-2004 Permits, Licenses, Fees	2,000	2,000	2,000
3,024	2,770	3,000	02-320-520-2005 Training	1,500	1,500	1,500
16,425	15,404	16,000	02-320-520-2101 Utilities	12,000	12,000	12,000
2,410	2,386	2,500	02-320-520-2102 Telephone	2,000	2,000	2,000
56,549	125,869	72,000	02-320-520-2108 Contractual	72,000	72,000	72,000
1,899	1,081	2,000	02-320-520-2113 Audit Fees	1,500	1,500	1,500
21,717	20,557	22,000	02-320-520-2120 Insurance	29,000	29,000	29,000
50,394	39,426	45,000	02-320-520-2124 Traffic Signals	50,000	50,000	50,000
289,003	228,389	280,000	02-320-520-2125 Street Lights	220,000	220,000	220,000
16,275	13,438	16,500	02-320-520-2126 Street Lights-State Shared	15,000	15,000	15,000
2,335	2,634	3,000	02-320-520-2201 Uniform Allowance	3,000	3,000	3,000
1,310	2,430	1,500	02-320-520-2205 Office Supplies	1,500	1,500	1,500
280	245	500	02-320-520-2206 Postage	500	500	500
2,981	3,128	3,500	02-320-520-2213 Safety Supplies	3,500	3,500	3,500
76,353	32,955	40,000	02-320-520-2222 Traffic Safety Supplies	40,000	40,000	40,000
503	684	1,000	02-320-520-2225 Janitorial Supplies	1,000	1,000	1,000
22,948	17,912	25,000	02-320-520-2228 Petroleum Products	25,000	25,000	25,000
32,259	18,399	18,000	02-320-520-2231 Small Equipment	18,000	18,000	18,000
21,048	22,291	10,000	02-320-520-2303 Equipment Repairs	10,000	10,000	10,000
284,210	60,022	60,000	02-320-520-2307 Concrete, Asphalt & Gravel	100,000	100,000	100,000
10,857	14,534	10,000	02-320-520-2308 Automotive Parts	10,000	10,000	10,000
12,103	10,832	7,000	02-320-520-2309 Building & Plant Maintenance	7,000	7,000	7,000
24,572	33,595	25,000	02-320-520-2310 Streetscape Maintenance	25,000	25,000	25,000

**CITY OF COOS BAY 2021-2022 BUDGET
STATE GAS FUND 02
EXPENDITURES (continued)**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES (continued)						
0	0	15,000	02-320-520-2311 Street Tree Maintenance and Replacement	15,000	15,000	15,000
29,049	18,354	30,000	02-320-520-2316 Heavy Equipment Parts	30,000	30,000	30,000
0	13,354	26,800	02-320-520-2500 Bad Debt Expenses	5,000	5,000	5,000
<u>980,664</u>	<u>703,727</u>	<u>738,300</u>	Total Materials and Services	<u>700,500</u>	<u>700,500</u>	<u>700,500</u>
CAPITAL OUTLAY						
0	77,669	25,000	02-320-530-3008 Vehicles	40,000	40,000	40,000
17,500	0	25,000	02-320-530-3023 Equipment	25,000	25,000	25,000
<u>17,500</u>	<u>77,669</u>	<u>50,000</u>	Total Capital Outlay	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
DEBT SERVICE						
0	0	0	02-320-540-4001 Ameresco Lighting Upgrade Project repayment	106,000	106,000	106,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Debt Service	<u>106,000</u>	<u>106,000</u>	<u>106,000</u>
TRANSFERS OUT						
328,917	324,537	405,278	02-320-550-5005 Transfer to Street Improvement Fund	313,500	313,500	313,500
10,000	12,000	12,000	02-320-550-5020 Transfer to Technology Reserve Fund	0	0	0
0	0	0	02-320-550-5045 Transfer to Capital Improvement Fund	12,000	12,000	12,000
<u>338,917</u>	<u>336,537</u>	<u>417,278</u>	Total Transfers Out	<u>325,500</u>	<u>325,500</u>	<u>325,500</u>
<u>0</u>	<u>0</u>	<u>42,097</u>	02-320-560-6001 CONTINGENCY	<u>220,387</u>	<u>220,387</u>	<u>220,387</u>
<u>406,153</u>	<u>266,801</u>	<u>0</u>	02-320-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,158,950</u>	<u>1,906,488</u>	<u>1,835,578</u>	TOTAL STATE GAS TAX FUND EXPENDITURES	<u>2,015,000</u>	<u>2,015,000</u>	<u>2,015,000</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. This year, operation and maintenance of the city's sewer and storm water system will revert from a public-private partnership to a system operated and maintained exclusively by city staff. City staff will provide for collection, treatment, and discharge of the city's wastewater as permitted through DEQ and EPA. The city staff will clean and repair lines, catch basins, inspect lines manually and using video equipment, perform dike maintenance, and storm water facility maintenance.

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, two (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 Bond 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 5.5% rate increase for debt service

of wastewater treatment and collections upgrades. The budget includes estimated costs for the city to bring operations and management of wastewater system in-house and an additional position of overage.

Budgeted Departmental Personnel Expenses

With the city taking over day-to-day operation and maintenance of the city's wastewater system, 17 new personnel will be hired. 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, City Attorney, Deputy Finance Director, Finance Director, Finance Assistant, Accounting Technician I, Accounting Technician II, Public Works & Community Development Director; City Engineer, Wastewater Engineer, Contracts Administrative Specialist, Codes/Planning Specialist, Office Manager, Engineering Services Coordinator, Operations Superintendent, GIS Coordinator, Engineering Technician, Operations Administrator, Lead Maintenance Worker II, (3) Maintenance Worker II, Mechanic II, Administrative Specialist, (3) Collections Operator, (2) Leads, (2) Supervisor, Wastewater Superintendent, (3) Treatment Operator, (2) Maintenance Technician, Utility Worker, and Environmental Specialist salary and associated benefits.

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: 24.06 employees.

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CARRYOVER BALANCE						
2,118,157	1,662,727	1,980,000	03-000-300-0100	2,500,000	2,500,000	2,500,000
438,808	458,808	478,808	03-000-300-0100	490,000	490,000	490,000
<u>2,556,965</u>	<u>2,121,535</u>	<u>2,458,808</u>	Total Carryover Balance	<u>2,990,000</u>	<u>2,990,000</u>	<u>2,990,000</u>
LICENSES & PERMITS						
0	0	500	03-000-330-0650	500	500	500
<u>0</u>	<u>0</u>	<u>500</u>	Total Licenses & Permits	<u>500</u>	<u>500</u>	<u>500</u>
RESOURCES FROM OTHER AGENCIES						
0	6,701	0	03-000-340-0350	0	0	0
309,012	337,553	7,577,462	03-000-340-2000	342,000	342,000	342,000
72,409	48,000	48,000	03-000-340-2100	48,000	48,000	48,000
<u>381,421</u>	<u>392,254</u>	<u>7,625,462</u>	Total Resources from other Agencies	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>
USE OF MONEY AND PROPERTY						
72,369	48,760	25,000	03-000-350-0100	35,000	35,000	35,000
<u>72,369</u>	<u>48,760</u>	<u>25,000</u>	Total Use of Money & Property	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
CHARGES FOR CURRENT SERVICES						
9,570	9,335	7,500	03-000-360-1200	8,000	8,000	8,000
6,018,703	6,282,617	6,752,000	03-000-360-1400	7,000,000	7,000,000	7,000,000
4,955	6,657	5,000	03-000-360-1600	6,000	6,000	6,000
52,083	61,235	50,000	03-000-360-1700	60,000	60,000	60,000
<u>6,085,311</u>	<u>6,359,844</u>	<u>6,814,500</u>	Total Charges for Current Services	<u>7,074,000</u>	<u>7,074,000</u>	<u>7,074,000</u>
OTHER INCOME						
7,021	24,454	0	03-000-380-0100	500	500	500
59,316	26,512	0	03-000-380-0401	0	0	0
0	461	0	03-000-380-0600	0	0	0
<u>66,337</u>	<u>51,427</u>	<u>0</u>	Total Other Income	<u>500</u>	<u>500</u>	<u>500</u>
RESIDUAL EQUITY TRANSFER IN/FUND CLOSURE						
0	0	0	03-000-390-0900	5,850,938	5,850,938	5,850,938
<u>0</u>	<u>0</u>	<u>0</u>	Total Residual Equity Transfer In	<u>5,850,938</u>	<u>5,850,938</u>	<u>5,850,938</u>
<u>9,162,403</u>	<u>8,973,820</u>	<u>16,924,270</u>	TOTAL WATER QUALITY FUND RESOURCES	<u>16,340,938</u>	<u>16,340,938</u>	<u>16,340,938</u>

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION DEPARTMENT 350

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
114,803	112,786	125,050	03-350-510-1001 Salaries	133,269	133,269	133,269
51	224	1,222	03-350-510-1002 Overtime	944	944	944
21,817	25,845	29,650	03-350-510-1003 P.E.R.S.	35,609	35,609	35,609
7,878	8,107	9,649	03-350-510-1004 Social Security/Medicare	10,841	10,841	10,841
27,782	25,478	31,162	03-350-510-1005 Employee Insurance	30,425	30,425	30,425
0	874	685	03-350-510-1006 Unemployment	653	653	653
169	432	747	03-350-510-1007 Workers' Compensation	2,801	2,801	2,801
172,500	173,746	198,165	Total Personnel Services	214,542	214,542	214,542
MATERIALS AND SERVICES						
0	0	0	03-350-520-2001 Meetings & Travel	2,500	2,500	2,500
0	0	0	03-350-520-2003 Memberships, Dues, Publications	1,000	1,000	1,000
0	0	0	03-350-520-2004 Permits, Licenses & Fees	1,000	1,000	1,000
0	0	0	03-350-520-2005 Training	2,500	2,500	2,500
0	0	0	03-350-520-2102 Telephone	1,000	1,000	1,000
0	481	500	03-350-520-2105 Advertising/Legal Publications	500	500	500
1,514	131	291,478	03-350-520-2108 Contractual	10,000	10,000	10,000
0	0	0	03-350-520-2113 Audit Fees	15,000	15,000	15,000
0	0	0	03-350-520-2120 Insurance	125,000	125,000	125,000
0	0	0	03-350-520-2122 Duplicating/Data Processing	1,000	1,000	1,000
72,788	74,206	80,000	03-350-520-2127 Collection, Merchant, Bad Debt Expense	80,000	80,000	80,000
0	0	0	03-350-520-2123 Printing Supplies/Equipment	500	500	500
0	0	0	03-350-520-2201 Uniform Allowance	1,000	1,000	1,000
0	0	0	03-350-520-2205 Office Supplies	2,000	2,000	2,000
0	0	0	03-350-520-2206 Postage	1,000	1,000	1,000
0	0	0	03-350-520-2216 Small Equipment	5,000	5,000	5,000
0	0	0	03-350-520-2228 Petroleum Products	5,000	5,000	5,000
0	0	0	03-350-520-2231 Small Tools	1,000	1,000	1,000
0	0	0	03-350-520-2303 Equipment Repairs	2,000	2,000	2,000
0	0	0	03-350-520-2308 Automotive Parts	2,000	2,000	2,000
0	0	478,808	03-350-520-2600 W/W Environmental Insurance Reserve	490,000	490,000	490,000
74,302	74,818	850,786	Total Materials and Services	749,000	749,000	749,000

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION DEPARTMENT 350 (continued)

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
DEBT SERVICE						
0	0	0	03-350-540-4001 IFA Y12005 Principal (WQTP2 design, misc projects)	180,075	180,075	180,075
0	0	0	03-350-540-4002 IFA Y12005 Interest (WQTP2 design, misc projects)	73,115	73,115	73,115
0	0	0	03-350-540-4003 IFA Y14002 Principal (PS 1 & 8, WQTP2, misc projects)	333,365	333,365	333,365
0	0	0	03-350-540-4004 IFA Y14002 Interest (PS 1 & 8, WQTP2, misc projects)	69,380	69,380	69,380
0	0	6,627,348	03-350-540-4005 DEQ R24000 Principal (WQTP2)	733,430	733,430	733,430
0	0	350,636	03-350-540-4006 DEQ R24000 Interest (WQTP2)	233,810	233,810	233,810
0	0	0	03-350-540-4007 DEQ R24001 Principal (SO-6th Ave, Green Parking)	51,235	51,235	51,235
0	0	0	03-350-540-4008 DEQ R24001 Interest (SO-6th Ave, Green Parking)	35,430	35,430	35,430
0	0	0	03-350-540-4009 DEQ R24002 Principal (PS17 & Force Main)	0	0	0
0	0	0	03-350-540-4010 DEQ R24002 Interest (PS17 & Force Main)	0	0	0
0	0	0	03-350-540-4011 DEQ R24003 Principal (SO-4th Street Parking Lot)	21,320	21,320	21,320
0	0	0	03-350-540-4012 DEQ R24003 Interest (SO-4th Street Parking Lot)	2,250	2,250	2,250
0	0	0	03-350-540-4013 DEQ R24004 Principal (WQTP1)	0	0	0
0	0	0	03-350-540-4014 DEQ R24004 Interest (WQTP1)	0	0	0
0	0	0	03-350-540-4015 DEQ R24005 Principal (SO-Englewood Sch, 2nd St Pkg)	6,750	6,750	6,750
0	0	0	03-350-540-4016 DEQ R24005 Interest (SO-Englewood Sch, 2nd St Pkg)	3,875	3,875	3,875
0	0	6,977,984	Total Debt Service	1,744,035	1,744,035	1,744,035
TRANSFERS OUT						
1,559,817	2,081,972	2,100,000	03-350-550-5005 Transfer to WQ Improvement Fund	2,000,000	2,000,000	2,000,000
1,484,817	346,923	0	03-350-550-5009 Transfer to Revenue Bond Fund	0	0	0
25,000	25,000	25,000	03-350-550-5020 Transfer to Technology Reserve Fund	0	0	0
0	0	0	03-350-550-5045 Transfer to Capital Improvement Fund	60,000	60,000	60,000
3,069,634	2,453,895	2,125,000	Total Transfers Out	2,060,000	2,060,000	2,060,000
0	0	1,799,741	03-350-560-6001 CONTINGENCY	1,992,391	1,992,391	1,992,391
0	0	0	03-350-560-6002 RESERVED FOR FUTURE DEBT SERVICE	1,350,000	1,350,000	1,350,000
2,121,535	2,437,625	0	03-350-560-6003 UNAPPROPRIATED ENDING FUND BALANCE	2,500,000	2,500,000	2,500,000
5,437,971	5,140,084	11,951,676	TOTAL WQ ADMINISTRATION DEPT EXPENDITURES	10,609,968	10,609,968	10,609,968

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 DEPARTMENT 351

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
158,974	236,920	288,969	03-351-510-1001	Salaries	574,798	574,798	574,798
155	176	1,637	03-351-510-1002	Overtime	29,592	29,592	29,592
27,164	49,010	71,252	03-351-510-1003	P.E.R.S.	160,561	160,561	160,561
11,209	17,505	22,244	03-351-510-1004	Social Security/Medicare	48,886	48,886	48,886
33,484	45,704	80,781	03-351-510-1005	Employee Insurance	228,043	228,043	228,043
0	1,048	1,389	03-351-510-1006	Unemployment	3,105	3,105	3,105
1,280	2,387	3,389	03-351-510-1007	Workers' Compensation	40,243	40,243	40,243
232,266	352,750	469,661	Total Personnel Services		1,085,228	1,085,228	1,085,228
MATERIALS AND SERVICES							
742	507	1,000	03-351-520-2001	Meetings & Travel	2,000	2,000	2,000
0	0	0	03-351-520-2003	Memberships, Dues, Publications	975	975	975
13,185	14,304	30,000	03-351-520-2004	Permits, Licenses & Fees	17,500	17,500	17,500
0	0	0	03-351-520-2005	Training	6,500	6,500	6,500
88,134	86,408	91,800	03-351-520-2101	Utilities	100,000	100,000	100,000
0	0	0	03-351-520-2102	Telephone	12,000	12,000	12,000
0	0	0	03-351-520-2105	Advertising/Legal Publications	1,000	1,000	1,000
15,285	33,747	200,000	03-351-520-2108	Contractual	60,000	60,000	60,000
2,341	4,268	7,900	03-351-520-2113	Audit Fees	0	0	0
25,862	34,847	39,000	03-351-520-2120	Insurance	0	0	0
0	0	0	03-351-520-2122	Duplicating/Data Processing	500	500	500
0	0	0	03-351-520-2123	Printing Supplies/Equipment	4,200	4,200	4,200
714,288	774,787	908,546	03-351-520-2131	OMI Contract	11,400	11,400	11,400
0	0	0	03-351-520-2201	Uniform Allowance	6,500	6,500	6,500
4,084	0	500	03-351-520-2205	Office Supplies	1,500	1,500	1,500
234	218	2,000	03-351-520-2206	Postage	500	500	500
0	0	0	03-351-520-2213	Safety Supplies	3,500	3,500	3,500
0	0	0	03-351-520-2223	Health Screenings	1,500	1,500	1,500
0	0	0	03-351-520-2228	Petroleum Products	21,000	21,000	21,000
0	0	0	03-351-520-2231	Small Tools	3,000	3,000	3,000
0	0	2,000	03-351-520-2303	Equipment Repairs	92,112	92,112	92,112
0	0	0	03-351-520-2309	Building & Grounds Maintenance/Repairs	3,000	3,000	3,000
7,022	7,126	5,000	03-351-520-2308	Automotive Parts	2,000	2,000	2,000
5,973	4,288	10,000	03-351-520-2316	Heavy Equipment	10,000	10,000	10,000

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 DEPARTMENT 351 (continued)

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (continued)						
37,362	33,748	75,000	03-351-520-2317 Equipment Parts & Maintenance	75,000	75,000	75,000
0	0	0	03-351-520-2414 Water Quality Operations	179,000	179,000	179,000
0	0	0	03-351-520-2900 Transition Costs	22,540	22,540	22,540
914,512	994,248	1,372,746	Total Materials and Services	637,227	637,227	637,227
CAPITAL OUTLAY						
0	0	0	03-351-530-3102 Construction (CIP)	255,000	255,000	255,000
0	0	0	03-351-530-3200 Vehicle	53,400	53,400	53,400
0	0	0	Total Capital Outlay	308,400	308,400	308,400
1,146,777	1,346,998	1,842,407	TOTAL PLANT 1 DEPT EXPENDITURES	2,030,855	2,030,855	2,030,855

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 DEPARTMENT 352

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
305,437	121,665	122,827	03-352-510-1001	Salaries	374,126	374,126	374,126
155	115	1,238	03-352-510-1002	Overtime	20,219	20,219	20,219
50,862	25,913	29,451	03-352-510-1003	P.E.R.S.	103,052	103,052	103,052
21,917	8,853	9,498	03-352-510-1004	Social Security/Medicare	31,898	31,898	31,898
59,396	26,504	32,957	03-352-510-1005	Employee Insurance	149,673	149,673	149,673
0	1,310	658	03-352-510-1006	Unemployment	1,813	1,813	1,813
2,754	1,397	1,685	03-352-510-1007	Workers' Compensation	27,489	27,489	27,489
440,521	185,757	198,314	Total Personnel Services		708,270	708,270	708,270
MATERIALS AND SERVICES							
915	1,163	2,000	03-352-520-2001	Meetings & Travel	1,000	1,000	1,000
0	0	0	03-352-520-2003	Memberships, Dues, Publications	525	525	525
12,963	13,818	25,000	03-352-520-2004	Permits, Licenses & Fees	17,500	17,500	17,500
0	0	0	03-352-520-2005	Training	3,500	3,500	3,500
67,060	80,841	80,000	03-352-520-2101	Utilities	95,000	95,000	95,000
0	0	0	03-352-520-2102	Telephone	500	500	500
0	0	0	03-352-520-2105	Advertising/Legal Publications	1,000	1,000	1,000
13,029	40,894	40,000	03-352-520-2108	Contractual	55,000	55,000	55,000
2,327	4,268	7,900	03-352-520-2113	Audit Fees	0	0	0
23,984	35,850	40,000	03-352-520-2120	Insurance	0	0	0
0	0	0	03-352-520-2122	Duplicating/Data Processing	1,000	1,000	1,000
0	0	0	03-352-520-2123	Printing Supplies/Equipment	4,200	4,200	4,200
512,542	551,002	693,301	03-352-520-2131	OMI Contract	87,000	87,000	87,000
0	0	0	03-352-520-2201	Uniform Allowance	3,500	3,500	3,500
0	0	0	03-352-520-2205	Office Supplies	1,000	1,000	1,000
234	218	2,000	03-352-520-2206	Postage	500	500	500
0	0	0	03-352-520-2213	Safety Supplies	3,000	3,000	3,000
0	0	0	03-352-520-2223	Health Screenings	1,500	1,500	1,500
0	0	0	03-352-520-2228	Petroleum Products	9,500	9,500	9,500
0	0	0	03-352-520-2231	Small Tools	2,000	2,000	2,000
0	428	2,000	03-352-520-2303	Equipment Repairs	70,296	70,296	70,296
7,651	7,332	5,000	03-352-520-2308	Automotive Parts	2,000	2,000	2,000
0	0	0	03-352-520-2309	Building & Grounds Maintenance/Repairs	2,000	2,000	2,000
1,710	1,227	5,000	03-352-520-2316	Heavy Equipment	1,000	1,000	1,000

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 DEPARTMENT 352 (continued)

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (continued)						
11,381	18,180	20,000	03-352-520-2317	75,000	75,000	75,000
0	0	0	03-352-520-2414	113,500	113,500	113,500
0	0	0	03-352-520-2900	32,562	32,562	32,562
653,796	755,221	922,201	Total Materials and Services	583,583	583,583	583,583
CAPITAL OUTLAY						
0	0	0	03-352-530-3102	157,500	157,500	157,500
0	0	0	03-352-530-3200	53,400	53,400	53,400
0	0	0	Total Capital Outlay	210,900	210,900	210,900
1,094,317	940,978	1,120,515	TOTAL PLANT 2 DEPT EXPENDITURES	1,502,753	1,502,753	1,502,753

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY DEPARTMENT 353

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES							
206,034	170,311	177,803	03-353-510-1001	Salaries	381,776	381,776	381,776
158	120	2,305	03-353-510-1002	Overtime	16,558	16,558	16,558
34,586	33,136	39,386	03-353-510-1003	P.E.R.S.	106,871	106,871	106,871
14,666	12,438	13,791	03-353-510-1004	Social Security/Medicare	32,218	32,218	32,218
47,315	37,377	45,246	03-353-510-1005	Employee Insurance	145,951	145,951	145,951
0	1,048	905	03-353-510-1006	Unemployment	1,796	1,796	1,796
2,186	2,899	3,358	03-353-510-1007	Workers' Compensation	26,332	26,332	26,332
304,945	257,329	282,794	Total Personnel Services		711,502	711,502	711,502
MATERIALS AND SERVICES							
760	464	1,000	03-353-520-2001	Meetings & Travel	1,000	1,000	1,000
0	0	0	03-353-520-2003	Memberships, Dues, Publications	750	750	750
5,595	1,404	5,000	03-353-520-2004	Permits, Licenses & Fees	17,250	17,250	17,250
0	0	0	03-353-520-2005	Training	6,000	6,000	6,000
99,872	92,961	110,000	03-353-520-2101	Utilities	115,000	115,000	115,000
0	0	0	03-353-520-2102	Telephone	20,400	20,400	20,400
0	0	0	03-353-520-2105	Advertising/Legal Publications	500	500	500
27,657	24,882	175,000	03-353-520-2108	Contractual	75,830	75,830	75,830
167	58,818	50,000	03-353-520-2110	Emergency Repairs	50,000	50,000	50,000
2,386	4,268	7,900	03-353-520-2113	Audit Fees	0	0	0
19,275	29,081	33,000	03-353-520-2120	Insurance	0	0	0
0	0	0	03-353-520-2122	Duplicating/Data Processing	1,000	1,000	1,000
0	0	0	03-353-520-2123	Printing Supplies/Equipment	4,200	4,200	4,200
461,606	476,544	551,787	03-353-520-2131	OMI Contract	7,200	7,200	7,200
0	0	0	03-353-520-2201	Uniform Allowance	5,000	5,000	5,000
0	0	0	03-353-520-2205	Office Supplies	600	600	600
252	218	2,000	03-353-520-2206	Postage	0	0	0
0	0	0	03-353-520-2213	Safety Supplies	5,000	5,000	5,000
0	0	0	03-353-520-2223	Health Screenings	2,000	2,000	2,000
372	418	3,000	03-353-520-2228	Petroleum Products	26,500	26,500	26,500
0	0	0	03-353-520-2231	Small Tools	2,000	2,000	2,000
0	0	0	03-353-520-2303	Equipment Repairs	58,176	58,176	58,176
35,273	38,545	25,000	03-353-520-2308	Automotive Parts	25,000	25,000	25,000
9,399	6,885	25,000	03-353-520-2316	Heavy Equipment parts	25,000	25,000	25,000

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY DEPARTMENT 353 (continued)

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (continued)						
17,128	54,521	100,000	03-353-520-2317	100,000	100,000	100,000
0	0	0	03-353-520-2414	13,209	13,209	13,209
0	0	0	03-353-520-2900	26,095	26,095	26,095
679,743	789,009	1,088,687	Total Materials and Services	587,710	587,710	587,710
CAPITAL OUTLAY						
0	0	0	03-353-530-3102	172,500	172,500	172,500
0	0	0	03-353-530-3200	53,400	53,400	53,400
0	0	0	Total Capital Outlay	225,900	225,900	225,900
984,689	1,046,338	1,371,481	TOTAL WQ COLLECTIONS/SANITARY DEPT EXPENDITURES	1,525,112	1,525,112	1,525,112

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER DEPARTMENT 355

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
184,898	153,392	159,471	03-355-510-1001 Salaries	256,086	256,086	256,086
264	139	3,181	03-355-510-1002 Overtime	10,139	10,139	10,139
32,285	32,750	37,811	03-355-510-1003 P.E.R.S.	72,263	72,263	72,263
13,257	11,215	12,445	03-355-510-1004 Social Security/Medicare	21,527	21,527	21,527
42,421	34,887	38,003	03-355-510-1005 Employee Insurance	90,063	90,063	90,063
0	874	880	03-355-510-1006 Unemployment	1,299	1,299	1,299
4,297	4,861	6,256	03-355-510-1007 Workers' Compensation	16,260	16,260	16,260
277,422	238,118	258,047	Total Personnel Services	467,637	467,637	467,637
MATERIALS AND SERVICES						
1,745	765	2,000	03-355-520-2001 Meetings & Travel	1,000	1,000	1,000
0	0	0	03-355-520-2003 Memberships, Dues, Publications	300	300	300
1,575	512	3,000	03-355-520-2004 Permits, Licenses & Fees	0	0	0
0	0	0	03-355-520-2005 Training	2,000	2,000	2,000
6,818	7,210	10,000	03-355-520-2101 Utilities	11,000	11,000	11,000
0	0	0	03-355-520-2102 Telephone	0	0	0
0	0	0	03-355-520-2105 Advertising/Legal Publications	500	500	500
3,430	13,445	25,000	03-355-520-2108 Contractual	10,000	10,000	10,000
30,373	54,390	50,000	03-355-520-2110 Emergency Repairs	50,000	50,000	50,000
1,995	4,268	7,900	03-355-520-2113 Audit Fees	0	0	0
11,882	5,014	6,000	03-355-520-2120 Insurance	0	0	0
0	0	0	03-355-520-2122 Duplicating/Data Processing	0	0	0
0	0	0	03-355-520-2123 Printing Supplies/Equipment	4,200	4,200	4,200
152,207	157,432	215,244	03-355-520-2131 OMI Contract	2,700	2,700	2,700
0	0	0	03-355-520-2201 Uniform Allowance	2,000	2,000	2,000
0	0	0	03-355-520-2205 Office Supplies	600	600	600
234	218	2,000	03-355-520-2206 Postage	0	0	0
0	0	0	03-355-520-2213 Safety Supplies	1,000	1,000	1,000
6,127	4,578	9,000	03-355-520-2228 Petroleum Products	9,000	9,000	9,000
0	0	0	03-355-520-2231 Small Tools	500	500	500
0	0	0	03-355-520-2303 Equipment Repairs	21,816	21,816	21,816
25	3,227	2,000	03-355-520-2308 Automotive Parts	2,000	2,000	2,000
4,817	9,005	8,000	03-355-520-2316 Heavy Equipment parts	8,000	8,000	8,000
0	1,240	40,000	03-355-520-2317 Equipment Parts & Maintenance	40,000	40,000	40,000

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER DEPARTMENT 355 (continued)

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (continued)						
0	0	0	03-355-520-2414 Water Quality Operations	500	500	500
0	0	0	03-355-520-2900 Transition Costs	9,697	9,697	9,697
221,228	261,304	380,144	Total Materials & Services	176,813	176,813	176,813
CAPITAL OUTLAY						
0	0	0	03-355-530-3102 Construction (CIP)	10,000	10,000	10,000
0	0	0	03-355-530-3200 Vehicle	17,800	17,800	17,800
0	0	0	Total Capital Outlay	27,800	27,800	27,800
498,649	499,422	638,191	TOTAL WQ COLLECTIONS/STORMWATER DEPT EXPENDITURES	672,250	672,250	672,250
9,162,403	8,973,820	16,924,270	TOTAL WATER QUALITY FUND EXPENDITURES	16,340,938	16,340,938	16,340,938

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 the city's 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 9.5% and is paid to the city in quarterly payments. The city contributes 55% of this collected tax to fund the Coos Bay-North Bend Visitor and Convention Bureau (VCB).

Program Description

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

- Visitor and Convention Bureau
- Visitor Information Center
- Marshfield Sun Printing Museum
- Coos Art Museum
- 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, replacement of Christmas decorations, and watering of flowers for the downtown hanging baskets and Empire streetscapes. The funding from this fund to the VCB is in addition to the support provided to the VCB from the City of North Bend and Coquille Indian Tribe.

Budgeted Departmental Personnel Expenses

Related personnel expenses listed within this department budget reflects: 5% City Manager, 5% Executive Assistant, 3% City Attorney, 5% Assistant City Manager/Finance Director, 5% Deputy Finance Director, 4% Finance Assistant, 8% Accounting Technician II, 7% Accounting Technician I, 5% PW&CD Director, 2% GIS Coordinator, 5% Codes/Planning Specialist, 20% Operations Administrator, 5% Contracts Administrative Specialist, 15% Operations Superintendent, 1% Mechanic, 30% Lead Maintenance Worker II (streets), 18% (3) Maintenance Worker II, 35% Lead Maintenance Worker II (parks), and 20% (2) Maintenance Worker II salary and associated benefits.

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: 2.54 employees.

**CITY OF COOS BAY 2021-2022 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
392,709	403,303	314,590	05-000-300-0100	275,000	275,000	275,000
			CARRYOVER BALANCE			
TAXES						
436,688	351,403	340,000	05-000-311-0100	380,000	380,000	380,000
			Hotel/Motel Tax - General			
321,708	432,612	420,000	05-000-311-0200	470,000	470,000	470,000
			Hotel/Motel Tax - Visitor's & Convention Bureau			
758,395	784,015	760,000	Total Taxes	850,000	850,000	850,000
RESOURCES FROM OTHER AGENCIES						
0	10,175	0	05-000-340-0200	0	0	0
			Federal Grant			
0	13,108	21,872	05-000-340-0350	0	0	0
			Federal Other Financial Assistance			
0	23,283	21,872	Total Use of Money and Property	0	0	0
USE OF MONEY AND PROPERTY						
9,194	7,027	4,000	05-000-350-0100	1,000	1,000	1,000
			Interest			
800	0	0	05-000-350-1200	0	0	0
			VIC Property Rental			
9,994	7,027	4,000	Total Use of Money and Property	1,000	1,000	1,000
OTHER INCOME						
2,782	0	0	05-000-360-0100	0	0	0
			Visitors Center Revenue			
7,211	1,978	500	05-000-380-0100	500	500	500
			Miscellaneous Revenue			
9,994	1,978	500	Total Other Income	500	500	500
1,171,092	1,219,606	1,100,962	TOTAL HOTEL/MOTEL TAX FUND RESOURCES	1,126,500	1,126,500	1,126,500

**CITY OF COOS BAY 2021-2022 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
PERSONNEL SERVICES						
160,421	156,074	204,161	05-410-510-1001 Salaries	177,673	177,673	177,673
1,157	1,221	7,857	05-410-510-1002 Overtime	7,100	7,100	7,100
23,662	32,732	46,345	05-410-510-1003 P.E.R.S.	46,839	46,839	46,839
10,793	11,662	16,226	05-410-510-1004 Social Security/Medicare	14,939	14,939	14,939
41,565	43,876	55,106	05-410-510-1005 Employee Insurance	50,837	50,837	50,837
0	437	1,195	05-410-510-1006 Unemployment	861	861	861
9,215	11,883	16,690	05-410-510-1007 Workers' Compensation	14,370	14,370	14,370
246,814	257,885	347,580	Total Personnel Services	312,619	312,619	312,619
MATERIALS AND SERVICES						
21,074	20,959	28,000	05-410-520-2101 Tourism related - dock utilities	23,000	23,000	23,000
9,272	12,173	35,000	05-410-520-2108 Contractual	75,000	75,000	75,000
530	810	1,500	05-410-520-2113 Audit Fees	1,000	1,000	1,000
11,418	2,006	2,000	05-410-520-2120 Insurance	2,200	2,200	2,200
12,882	15,841	45,000	05-410-520-2204 Community Events & Promotion	50,000	50,000	50,000
168	135	500	05-410-520-2206 Postage	500	500	500
4,875	4,875	4,875	05-410-520-2307 Historical Rail Museum	4,875	4,875	4,875
1,504	16,737	20,000	05-410-520-2308 Sun Building Maintenance	7,500	7,500	7,500
609	1,035	7,500	05-410-520-2311 Egyptian Theater	7,500	7,500	7,500
5,000	5,000	0	05-410-520-2410 Boat Building Center (Tall Ships)	0	0	0
321,708	432,612	420,000	05-410-520-2429 Visitors Convention Bureau (in and out)	470,000	470,000	470,000
23,701	60,512	58,200	05-410-520-2433 Special Projects (including Christmas Lights)	75,000	75,000	75,000
67,162	33,121	54,190	05-410-520-2434 Visitor Information Center	30,000	30,000	30,000
41,073	41,315	50,000	05-410-520-2435 Art Museum Management/Maintenance/Utilities	35,000	35,000	35,000
520,976	647,132	726,765	Total Materials and Services	781,575	781,575	781,575
0	0	26,617	05-410-560-6001 CONTINGENCY	32,306	32,306	32,306
403,303	314,590	0	05-410-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,171,092	1,219,606	1,100,962	TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	1,126,500	1,126,500	1,126,500

**CITY OF COOS BAY 2021-2022 BUDGET
LIBRARY FUND 07
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CARRYOVER BALANCE						
925,606	855,072	1,074,855	07-000-300-0100 Carryover Balance - unrestricted	1,200,000	1,200,000	1,200,000
51,859	100,000	125,000	07-000-300-0200 Carryover Balance - restricted (donation & furniture)	150,000	150,000	150,000
977,465	955,072	1,199,855	Total Carryover Balance	1,350,000	1,350,000	1,350,000
RESOURCES FROM OTHER AGENCIES						
5,127	3,757	1,900	07-000-340-0300 State Library Grant	1,500	1,500	1,500
9,300	1,000	16,043	07-000-340-0301 Grants	3,000	3,000	3,000
0	0	3,000	07-000-340-0303 Federal Grants	3,000	3,000	3,000
0	41,495	39,534	07-000-340-0350 Federal Other Financial Assistance	0	0	0
1,097,036	1,408,546	1,130,000	07-000-340-0900 Library Tax Base	1,150,000	1,150,000	1,150,000
1,111,463	1,454,798	1,190,477	Total Resources from other Agencies	1,157,500	1,157,500	1,157,500
USE OF MONEY AND PROPERTY						
24,447	23,290	15,000	07-000-350-0100 Interest	8,000	8,000	8,000
3,975	5,850	3,500	07-000-350-1100 Auditorium Rental	2,000	2,000	2,000
28,422	29,140	18,500	Total Use of Money & Property	10,000	10,000	10,000
CHARGES FOR CURRENT SERVICES						
7,217	5,781	7,000	07-000-360-0100 Copies	7,000	7,000	7,000
14,129	7,641	12,000	07-000-360-1800 Library Fees	2,000	2,000	2,000
21,346	13,423	19,000	Total Charges for Current Services	9,000	9,000	9,000
OTHER INCOME						
25,236	2,203	100	07-000-380-0100 Miscellaneous	100	100	100
0	25,050	26,000	07-000-380-0300 ESO Administration/Rent	26,000	26,000	26,000
706	3,012	500	07-000-380-0400 Reimbursements	1,000	1,000	1,000
36,835	31,022	20,000	07-000-380-0900 Gifts & Donations	5,000	5,000	5,000
62,777	61,286	46,600	Total Other Income	32,100	32,100	32,100
2,201,473	2,513,720	2,474,432	TOTAL LIBRARY FUND RESOURCES	2,558,600	2,558,600	2,558,600

**CITY OF COOS BAY 2021-2022 BUDGET
LIBRARY FUND 07
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
PERSONNEL SERVICES						
566,127	573,177	758,449	07-510-510-1001 Salaries	851,394	851,394	851,394
107,353	128,566	159,382	07-510-510-1003 P.E.R.S.	206,226	206,226	206,226
42,779	42,672	58,028	07-510-510-1004 Social Security/Medicare	69,038	69,038	69,038
149,938	159,514	211,964	07-510-510-1005 Employee Insurance	434,498	434,498	434,498
0	718	3,600	07-510-510-1006 Unemployment	3,850	3,850	3,850
816	837	1,066	07-510-510-1007 Workers' Compensation	864	864	864
13	8	250	07-510-510-1008 Volunteer Worker's Compensation	100	100	100
867,026	905,493	1,192,739	Total Personnel Services	1,565,970	1,565,970	1,565,970
MATERIALS AND SERVICES						
6,872	3,550	9,000	07-510-520-2005 Training, Meetings, Travel, and Dues	5,000	5,000	5,000
35,703	32,301	42,000	07-510-520-2101 Utilities	37,000	37,000	37,000
6,486	8,376	9,000	07-510-520-2102 Telephone	9,000	9,000	9,000
5,598	18,021	17,514	07-510-520-2105 Advertising	20,000	20,000	20,000
63,868	58,549	80,000	07-510-520-2108 Contractual	85,000	85,000	85,000
20,768	14,541	25,000	07-510-520-2120 Insurance	12,000	12,000	12,000
9,624	5,883	9,500	07-510-520-2122 Duplicating/Data Processing Supplies	8,000	8,000	8,000
93	378	3,000	07-510-520-2123 Printing	3,000	3,000	3,000
1,895	5,019	43,023	07-510-520-2205 Office Supplies	7,000	7,000	7,000
2,363	10,365	20,276	07-510-520-2206 Postage	10,000	10,000	10,000
4,132	2,444	13,800	07-510-520-2225 Janitorial Supplies	3,500	3,500	3,500
10,952	72,538	68,794	07-510-520-2231 Small Equipment	35,000	35,000	35,000
4,207	2,272	7,900	07-510-520-2234 Library Grant Materials	8,000	8,000	8,000
13,961	12,667	13,000	07-510-520-2235 Library Supplies	14,000	14,000	14,000
75,628	86,935	100,000	07-510-520-2236 Library Books and Records	115,000	115,000	115,000
9,012	4,833	10,000	07-510-520-2237 Periodicals	8,000	8,000	8,000
2,520	306	2,000	07-510-520-2239 State Aid to Children	2,500	2,500	2,500
0	0	50,000	07-510-520-2240 Library Books and Records (restricted)	50,000	50,000	50,000
0	0	16,000	07-510-520-2241 Programming	7,000	7,000	7,000
4,690	4,581	5,200	07-510-520-2302 Office Equipment Rental	20,000	20,000	20,000
4,191	1,910	35,000	07-510-520-2303 Equipment Repairs/Replacement	5,000	5,000	5,000
11,096	7,687	12,000	07-510-520-2304 Equipment Maintenance Contracts	10,000	10,000	10,000
0	0	10,000	07-510-520-2305 Vehicle Maintenance/Fuel	7,000	7,000	7,000
48,217	29,600	50,000	07-510-520-2309 Building & Grounds Maintenance	40,000	40,000	40,000
0	0	100,000	07-510-520-2310 Furniture (restricted)	100,000	100,000	100,000

**CITY OF COOS BAY 2021-2022 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
MATERIALS AND SERVICES (continued)						
104	0	200	07-510-520-2406 Reimbursable	200	200	200
693	0	500	07-510-520-2424 Library Board	500	500	500
36,702	25,618	20,000	07-510-520-2450 Gifts, Donations & Memorials	5,000	5,000	5,000
<u>379,375</u>	<u>408,374</u>	<u>772,707</u>	Total Materials and Services	<u>626,700</u>	<u>626,700</u>	<u>626,700</u>
CAPITAL OUTLAY						
0	0	10,000	07-510-530-3001 Computer Hardware & Software	10,000	10,000	10,000
<u>0</u>	<u>0</u>	<u>10,000</u>	Total Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>0</u>	<u>0</u>	<u>336,225</u>	07-510-560-6001 CONTINGENCY	<u>193,424</u>	<u>193,424</u>	<u>193,424</u>
<u>955,072</u>	<u>1,199,855</u>	<u>162,761</u>	07-510-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>162,506</u>	<u>162,506</u>	<u>162,506</u>
<u>2,201,473</u>	<u>2,513,720</u>	<u>2,474,432</u>	TOTAL LIBRARY FUND EXPENDITURES	<u>2,558,600</u>	<u>2,558,600</u>	<u>2,558,600</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 ensuring compliance with the City's building codes. Construction plans are reviewed for code compliance, and permits are issued.

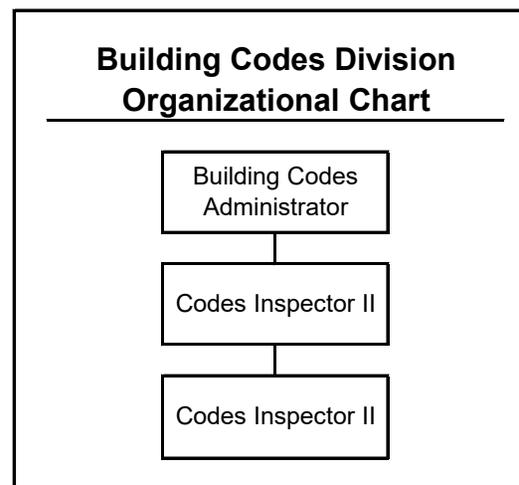
Building Codes is also responsible for implementing the City's dangerous and substandard building codes. Working with the City's Code Enforcement Officer and the City Attorney, the City works with citizens to effectively mitigate issues arising from unsafe conditions.

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 trades.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflects: 3% City Manager; 2% Executive Assistant; 2% City Attorney; 3% Finance Director; 2% Deputy Finance Director, 3% Finance Assistant, 3% Accounting Technician II; 5% Accounting Technician I; 5% Public Works and Community Development Director; 5% Community Development Administrator; 50% Office Manager and Codes/Planning Specialist; 5% Codes/Planning Specialist; 80% Building Codes Administrator; 100% Codes Inspector II; 50% Codes Inspector II; 50% Code Enforcement Officer; and 2% of the Mechanic II salary and associated benefit.

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: 4.20 employees.



**CITY OF COOS BAY 2021-2022 BUDGET
BUILDING CODES FUND 08
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
258,960	325,932	478,925	08-000-300-0100	410,000	410,000	410,000
			CARRYOVER BALANCE			
			LICENSES AND PERMITS			
155,964	224,070	140,000	08-000-330-0600	110,000	110,000	110,000
218,739	241,306	160,000	Plan Check Fees			
0	0	200	08-000-330-0700	140,000	140,000	140,000
38,065	75,067	30,000	Building Permits			
0	0	100	08-000-330-0800	200	200	200
1,860	1,550	1,500	Plumbing Permits			
53,484	68,871	15,000	08-000-330-0900	75,000	75,000	75,000
468,112	610,864	346,800	Mechanical Permits			
			08-000-330-1000	100	100	100
			Electrical Permits			
			08-000-330-1400	2,000	2,000	2,000
			Mobile Home Permits			
			08-000-330-1500	7,000	7,000	7,000
			Other Permits			
			Total Licenses and Permits	334,300	334,300	334,300
			INTERGOVERNMENTAL REVENUE			
0	1,920	0	08-000-340-0350	0	0	0
23,860	17,659	1,000	Federal Other Financial Assistance			
23,860	19,578	1,000	08-000-340-0600	1,000	1,000	1,000
			Intergovernmental Revenue (North Bend)			
			Total Intergovernmental Revenue	1,000	1,000	1,000
			USE OF MONEY AND PROPERTY			
6,045	7,438	4,500	08-000-350-0100	4,000	4,000	4,000
6,045	7,438	4,500	Interest			
			Total Use of Money and Property	4,000	4,000	4,000
			OTHER INCOME			
20	129	0	08-000-380-0100	200	200	200
20	129	0	Miscellaneous			
			Total Other Income	200	200	200
756,997	963,942	831,225	TOTAL BUILDING CODE RESOURCES	749,500	749,500	749,500

**CITY OF COOS BAY 2021-2022 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
PERSONNEL SERVICES						
256,140	271,973	297,322	08-304-510-1001 Salaries	303,729	303,729	303,729
21	173	2,158	08-304-510-1002 Overtime	2,303	2,303	2,303
46,874	60,445	75,441	08-304-510-1003 P.E.R.S.	85,611	85,611	85,611
18,822	20,407	22,893	08-304-510-1004 Social Security/Medicare	24,741	24,741	24,741
52,252	57,812	75,858	08-304-510-1005 Employee Insurance	90,411	90,411	90,411
0	175	1,951	08-304-510-1006 Unemployment	1,144	1,144	1,144
3,066	4,171	4,987	08-304-510-1007 Workers' Compensation	4,496	4,496	4,496
377,174	415,155	480,610	Total Personnel Services	512,435	512,435	512,435
MATERIALS AND SERVICES						
2,481	3,547	5,000	08-304-520-2001 Meetings, Travel & Memberships	5,000	5,000	5,000
3,874	1,676	10,000	08-304-520-2005 Training	10,000	10,000	10,000
1,878	2,909	2,000	08-304-520-2102 Telephone	2,000	2,000	2,000
15,000	15,000	15,000	08-304-520-2104 Property/office lease	15,000	15,000	15,000
55	0	100	08-304-520-2105 Advertising	100	100	100
1,762	2,493	20,000	08-304-520-2108 Contractual	20,000	20,000	20,000
622	540	1,000	08-304-520-2113 Audit Fees	1,000	1,000	1,000
5,886	1,404	6,000	08-304-520-2120 Insurance	4,000	4,000	4,000
417	457	1,200	08-304-520-2122 Duplicating/Data Processing Supplies	1,000	1,000	1,000
269	90	500	08-304-520-2123 Printing	500	500	500
3,003	6,766	10,000	08-304-520-2200 Merchant Fees	7,000	7,000	7,000
560	625	1,000	08-304-520-2201 Uniform Allowance	750	750	750
4,092	1,604	1,500	08-304-520-2205 Office Supplies	750	750	750
360	270	500	08-304-520-2206 Postage	500	500	500
1,299	113	10,000	08-304-520-2216 Small Equipment	5,000	5,000	5,000
147	160	0	08-304-520-2224 Data Processing Supplies	0	0	0
1,103	897	1,500	08-304-520-2228 Petroleum Products	1,500	1,500	1,500
0	0	1,000	08-304-520-2303 Equipment Repairs	1,000	1,000	1,000
1,083	729	5,000	08-304-520-2308 Automotive Parts	2,500	2,500	2,500
43,891	39,281	91,300	Total Materials and Services	77,600	77,600	77,600

**CITY OF COOS BAY 2021-2022 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CAPITAL OUTLAY						
0	0	80,000	08-304-530-3008 Vehicles	50,000	50,000	50,000
<u>0</u>	<u>0</u>	<u>80,000</u>	Total Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TRANSFERS OUT						
10,000	0	10,000	08-304-550-5013 Transfer to Technology Fund	0	0	0
0	0	15,000	08-304-550-5035 Transfer to Major Capital Fund	0	0	0
0	0	0	08-304-550-5045 Transfer to Capital Improvement Fund	20,000	20,000	20,000
<u>10,000</u>	<u>0</u>	<u>25,000</u>	Total Transfers Out	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<u>0</u>	<u>0</u>	<u>154,315</u>	08-304-560-6001 CONTINGENCY	<u>89,465</u>	<u>89,465</u>	<u>89,465</u>
<u>325,932</u>	<u>509,506</u>	<u>0</u>	08-304-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>756,997</u>	<u>963,942</u>	<u>831,225</u>	TOTAL BUILDING CODES EXPENDITURES	<u>749,500</u>	<u>749,500</u>	<u>749,500</u>

**CITY OF COOS BAY 2021-2022 BUDGET
9-1-1 TAX FUND 10**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
59,969	32,569	33,890	10-000-300-0100	CARRYOVER BALANCE	30,000	30,000	30,000
RESOURCES FROM OTHER AGENCIES							
86,139	92,397	105,000	10-000-340-1600	City of Coos Bay	130,000	130,000	130,000
20,278	21,688	23,000	10-000-340-2000	City of Coquille (PSAP)	30,000	30,000	30,000
75,811	91,659	82,000	10-000-340-2300	911 Contracts	83,500	83,500	83,500
<u>182,228</u>	<u>205,744</u>	<u>210,000</u>	Total Resources from Other Agencies		<u>243,500</u>	<u>243,500</u>	<u>243,500</u>
USE OF MONEY AND PROPERTY							
808	281	250	10-000-350-0100	Interest	250	250	250
<u>808</u>	<u>281</u>	<u>250</u>	Total Use of Money and Property		<u>250</u>	<u>250</u>	<u>250</u>
<u>243,005</u>	<u>238,594</u>	<u>244,140</u>	TOTAL 9-1-1 TAX FUND RESOURCES		<u>273,750</u>	<u>273,750</u>	<u>273,750</u>
EXPENDITURES							
PERSONNEL SERVICES							
121,138	103,423	135,974	10-380-510-1001	Salaries	137,646	137,646	137,646
15,167	16,057	5,883	10-380-510-1002	Overtime	14,725	14,725	14,725
24,450	21,181	42,082	10-380-510-1003	P.E.R.S.	50,100	50,100	50,100
10,204	8,955	10,556	10-380-510-1004	Social Security/Medicare	12,317	12,317	12,317
26,328	19,273	19,458	10-380-510-1005	Employee Insurance	20,160	20,160	20,160
0	0	500	10-380-510-1006	Unemployment	500	500	500
177	161	210	10-380-510-1007	Worker's Compensation	164	164	164
<u>197,464</u>	<u>169,050</u>	<u>214,663</u>	Total Personnel Services		<u>235,612</u>	<u>235,612</u>	<u>235,612</u>
MATERIALS AND SERVICES							
9,359	8,619	10,000	10-380-520-2102	Telephone	9,000	9,000	9,000
3,613	27,035	15,000	10-380-520-2108	Contractual	19,138	19,138	19,138
<u>12,972</u>	<u>35,654</u>	<u>25,000</u>	Total Materials and Services		<u>28,138</u>	<u>28,138</u>	<u>28,138</u>
<u>32,569</u>	<u>33,890</u>	<u>4,477</u>	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>243,005</u>	<u>238,594</u>	<u>244,140</u>	TOTAL 9-1-1 TAX FUND EXPENDITURES		<u>273,750</u>	<u>273,750</u>	<u>273,750</u>

**CITY OF COOS BAY 2021-2022 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
391,809	455,339	483,453	11-000-300-0100	CARRYOVER BALANCE	500,000	500,000	500,000
PROPERTY TAXES							
510,142	481,262	490,000	11-000-310-0100	Current Property Taxes	490,000	490,000	490,000
30,114	22,094	20,000	11-000-310-0200	Delinquent Property Taxes	20,000	20,000	20,000
<u>540,256</u>	<u>503,356</u>	<u>510,000</u>		Total Property Taxes	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
USE OF MONEY AND PROPERTY							
15,425	13,707	5,000	11-000-350-0100	Interest	2,000	2,000	2,000
<u>15,425</u>	<u>13,707</u>	<u>5,000</u>		Total Use of Money and Property	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Bond Proceeds							
0	0	2,963,000	11-000-390-4000	Bond Proceeds	0	0	0
<u>0</u>	<u>0</u>	<u>2,963,000</u>		Total Bond Proceeds	<u>0</u>	<u>0</u>	<u>0</u>
<u>947,489</u>	<u>972,403</u>	<u>3,961,453</u>		TOTAL GO BOND REDEMPTION FUND RESOURCES	<u>1,012,000</u>	<u>1,012,000</u>	<u>1,012,000</u>
EXPENDITURES							
MATERIALS & SERVICES							
0	0	64,996	11-600-520-2108	Contractual	0	0	0
<u>0</u>	<u>0</u>	<u>64,996</u>		Total Materials & Services	<u>0</u>	<u>0</u>	<u>0</u>
DEBT SERVICE							
330,000	340,000	3,211,453	11-600-540-4003	Principal (Fire GO 2009)	470,000	470,000	470,000
162,150	148,950	190,004	11-600-540-4004	Interest (Fire GO 2009)	42,000	42,000	42,000
0	0	0	11-600-540-5000	Short-Term Inter-Fund Loan - Rainy Day Fund	500,000	500,000	500,000
<u>492,150</u>	<u>488,950</u>	<u>3,401,457</u>		Total Debt Service	<u>1,012,000</u>	<u>1,012,000</u>	<u>1,012,000</u>
<u>455,339</u>	<u>483,453</u>	<u>495,000</u>	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>947,489</u>	<u>972,403</u>	<u>3,961,453</u>		TOTAL GO BOND REDEMPTION FUND EXPENDITURES	<u>1,012,000</u>	<u>1,012,000</u>	<u>1,012,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
REVENUE BOND FUND 12
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
5,268,292	6,550,823	6,550,823	12-000-300-0100	CARRYOVER BALANCE	5,850,938	5,850,938	5,850,938
RESOURCES FROM OTHER AGENCIES							
831,484	829,834	832,400	12-000-340-1100	Water Board Bond Payments	0	0	0
0	0	7,500,000	12-000-340-1200	Charleston Sanitary District	0	0	0
<u>831,484</u>	<u>829,834</u>	<u>8,332,400</u>		Total Resources from Other Agencies	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS IN							
62,400	0	0	12-000-390-2000	Transfer from General Fund for CH Seismic Loan	0	0	0
1,484,817	346,923	0	12-000-390-0900	Transfer from WQ Fund	0	0	0
<u>1,547,217</u>	<u>346,923</u>	<u>0</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,646,992</u>	<u>7,727,581</u>	<u>14,883,223</u>		TOTAL REVENUE BOND FUND RESOURCES	<u>5,850,938</u>	<u>5,850,938</u>	<u>5,850,938</u>

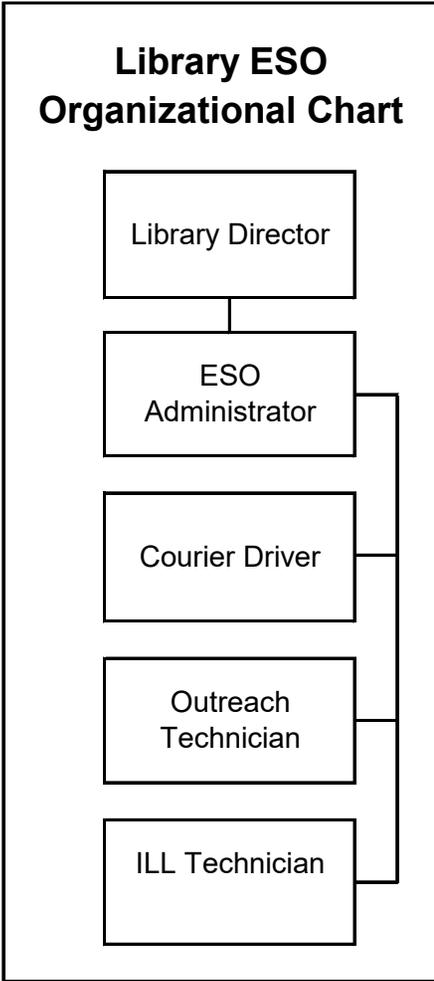
**CITY OF COOS BAY 2021-2022 BUDGET
REVENUE BOND FUND 12
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
DEBT SERVICE							
4,818	5,057	5,400	12-610-540-4001	Principal CBNBWB OECDD	0	0	0
3,802	3,563	3,400	12-610-540-4002	Interest CBNBWB OECDD	0	0	0
214,918	222,225	230,000	12-610-540-4007	Principal CBNBWB IFA Series 2010	0	0	0
133,712	126,404	119,000	12-610-540-4008	Interest CBNBWB IFA Series 2010	0	0	0
64,916	64,972	65,000	12-610-540-4009	Principal WQ Land Purchase 2012	0	0	0
4,394	2,366	1,500	12-610-540-4010	Interest WQ Land Purchases 2012	0	0	0
0	218,629	177,000	12-610-540-4011	Principal WQ Series IFA 1 2012	0	0	0
76,018	34,556	77,000	12-610-540-4012	Interest WQ Series IFA 1 2012	0	0	0
0	0	331,000	12-610-540-4013	Principal WQ Series IFA 2 2013	0	0	0
56,958	26,401	73,000	12-610-540-4014	Interest WW Series IFA 2 2013	0	0	0
60,000	0	0	12-610-540-4015	Principal City Hall Seismic Loan from URA 2011	0	0	0
2,400	0	0	12-610-540-4016	Interest City Hall Seismic Loan from URA 2011	0	0	0
39,042	39,567	41,000	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	0	0	0
4,260	3,735	3,600	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	0	0	0
385,000	390,002	395,000	12-610-540-4019	Principal CBNBWB 2016 JPM B06 Refi	0	0	0
45,932	39,280	35,000	12-610-540-4020	Interest CBNBWB 2016 JPM B06 Refi	0	0	0
0	0	1,157,000	12-610-540-4021	Principal DEQ SRF 1 R24000	0	0	0
0	0	349,000	12-610-540-4022	Interest DEQ SRF 1 R24000	0	0	0
0	0	10,800,823	12-610-540-4050	Water Quality IFA/DEQ Repayment	0	0	0
<u>1,096,169</u>	<u>1,176,758</u>	<u>13,863,723</u>		Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	12-610-550-5008	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>5,850,938</u>	<u>5,850,938</u>	<u>5,850,938</u>
<u>0</u>	<u>0</u>	<u>1,019,500</u>	12-610-560-6005	RESERVED FOR FUTURE EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,550,823</u>	<u>6,550,823</u>	<u>0</u>	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,646,992</u>	<u>7,727,581</u>	<u>14,883,223</u>		TOTAL REVENUE BOND FUND EXPENDITURES	<u>5,850,938</u>	<u>5,850,938</u>	<u>5,850,938</u>

LIBRARY – Extended Services Office

Extended Services Office

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



**CITY OF COOS BAY 2021-2022 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
492,387	542,944	264,754	14-000-300-0100 CARRYOVER BALANCE	520,000	520,000	520,000
RESOURCES FROM OTHER AGENCIES						
5,971	6,180	5,500	14-000-340-0300 State Library Grant	6,200	6,200	6,200
0	0	100	14-000-340-0302 Gifts, Donations & Memorials	100	100	100
0	4,907	0	14-000-340-0350 Federal Other Financial Assistance	0	0	0
701,998	323,571	799,313	14-000-340-0900 ESO Intergov Coos County Reimb	490,000	490,000	490,000
<u>707,969</u>	<u>334,658</u>	<u>804,913</u>	Total Resources From Other Agencies	<u>496,300</u>	<u>496,300</u>	<u>496,300</u>
USE OF MONEY AND PROPERTY						
9,332	7,991	6,000	14-000-350-0100 Interest	1,000	1,000	1,000
<u>9,332</u>	<u>7,991</u>	<u>6,000</u>	Total Use of Money and Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
OTHER REVENUE						
21,462	13,934	5,000	14-000-380-0100 Miscellaneous Revenue	5,000	5,000	5,000
95	51	200	14-000-380-0400 Reimbursements/Fines	200	200	200
0	0	0	14-000-380-0600 Equipment & Scrap Sales	100	100	100
<u>21,556</u>	<u>13,985</u>	<u>5,200</u>	Total Other Revenue	<u>5,300</u>	<u>5,300</u>	<u>5,300</u>
<u>1,231,244</u>	<u>899,579</u>	<u>1,080,867</u>	TOTAL CCLSD ESO FUND RESOURCES	<u>1,022,600</u>	<u>1,022,600</u>	<u>1,022,600</u>

CITY OF COOS BAY 2021-2022 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Council</u> <u>Adopted</u> <u>2020-21</u>	<u>G/L Account #</u>	<u>Proposed</u> <u>2021-22</u>	<u>Committee</u> <u>Approved</u> <u>2021-22</u>	<u>Council</u> <u>Adopted</u> <u>2021-22</u>
PERSONNEL SERVICES						
162,598	154,776	186,979	14-615-510-1001 Salaries	186,577	186,577	186,577
0	0	1,000	14-615-510-1002 Overtime	1,000	1,000	1,000
25,423	29,553	37,043	14-615-510-1003 P.E.R.S.	43,183	43,183	43,183
11,955	11,372	14,383	14-615-510-1004 Social Security/Medicare	15,209	15,209	15,209
72,534	60,172	84,895	14-615-510-1005 Employee Insurance	87,686	87,686	87,686
5,254	3,503	2,000	14-615-510-1006 Unemployment	2,000	2,000	2,000
2,423	3,441	1,879	14-615-510-1007 Workers' Compensation	1,559	1,559	1,559
280,187	262,816	328,179	Total Personnel Services	337,214	337,214	337,214
MATERIALS AND SERVICES						
0	0	6,700	14-615-520-2001 Training	5,200	5,200	5,200
5,779	2,207	3,525	14-615-520-2005 Meetings, Travel, & Dues	3,525	3,525	3,525
2,040	2,078	2,200	14-615-520-2102 Telephone	2,200	2,200	2,200
4	7	500	14-615-520-2105 Advertising	2,000	2,000	2,000
121,909	145,703	180,485	14-615-520-2108 Contractual	160,450	160,450	160,450
1,209	1,351	2,500	14-615-520-2113 Audit	2,000	2,000	2,000
17,034	14,113	18,000	14-615-520-2116 Internet	16,000	16,000	16,000
13,955	5,607	14,000	14-615-520-2120 Insurance	5,000	5,000	5,000
459	763	2,000	14-615-520-2123 Printing	2,000	2,000	2,000
76,557	0	0	14-615-520-2131 North Bend Services	0	0	0
0	0	300	14-615-520-2201 Uniform Allowance	450	450	450
1,044	2,009	4,000	14-615-520-2205 Office Supplies	3,000	3,000	3,000
9,508	6,500	13,000	14-615-520-2206 Postage	8,000	8,000	8,000
0	0	4,500	14-615-520-2224 Duplicating/Data Processing Supplies	2,000	2,000	2,000
9,412	7,096	15,000	14-615-520-2228 Petroleum Products	10,000	10,000	10,000
63,718	11,246	25,000	14-615-520-2231 Small Equipment/Software	10,000	10,000	10,000
25,010	20,923	49,000	14-615-520-2236 Library Books & Records	28,000	28,000	28,000
7,055	6,662	7,000	14-615-520-2239 State Grant (R2R)	6,200	6,200	6,200
134	0	1,000	14-615-520-2303 Equipment Repair	1,000	1,000	1,000
32,411	90,083	115,000	14-615-520-2304 Equipment Maintenance Contract	120,000	120,000	120,000
9,033	6,402	10,000	14-615-520-2308 Automotive Parts	10,000	10,000	10,000
21	0	200	14-615-520-2406 Reimbursable	2,000	2,000	2,000
11,822	4,135	22,000	14-615-520-2450 CCLSD Project	22,000	22,000	22,000
408,113	326,886	495,910	Total Materials and Services	421,025	421,025	421,025

**CITY OF COOS BAY 2021-2022 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES (continued)**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CAPITAL OUTLAY						
0	4,630	0	14-615-530-3001 Computer Hardware & Software	10,000	10,000	10,000
0	40,494	80,000	14-615-530-3008 Vehicles	100,000	100,000	100,000
<u>0</u>	<u>45,124</u>	<u>80,000</u>	Total Capital Outlay	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<u>0</u>	<u>0</u>	<u>176,778</u>	14-615-560-6001 CONTINGENCY	<u>154,361</u>	<u>154,361</u>	<u>154,361</u>
<u>542,944</u>	<u>264,754</u>	<u>0</u>	14-615-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,231,244</u>	<u>899,579</u>	<u>1,080,867</u>	TOTAL CCLSD ESO FUND EXPENDITURES	<u>1,022,600</u>	<u>1,022,600</u>	<u>1,022,600</u>

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUND

For fiscal year 2021-2022 budget, the City is following an auditor recommendation to combine several like funds which has resulted in the establishment of a combined Capital Improvement Fund. Activity that had previously been reported in the other capital improvement funds shown following, will now be budgeted and reported in the Capital Improvement Fund. All of the following funds have a budgeted Residual Equity Transfer to transfer their respective carryover balances into this new Capital Improvement Fund.

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.

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. One of the revenue sources for this fund includes Surface Transportation Block Grant (STBG) Program dollars (formerly STP). These are Oregon Department of Transportation pass-through dollars from the Federal Government and will primarily be used for resurfacing and reconstruction of collector and arterial streets in the City. Another source of street repair funding is the PacifiCorp franchise fee. Approximately 2% of the franchise fee collected goes into this fund. The primary source of revenue is the recently created Transportation Utility Fee.

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. A recent \$165,000 donation is being used to match an ODFW grant for dredging Mingus Pond and constructing fishing structures. The ODFW grant can be used in the following year as matching funds for an Oregon Park and Recreation grant to reconstruct Mingus Park restrooms and replace play equipment.

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. These funds were recently used as match a 2-million-dollar grant from the ODOT Safe Routes to School Program.

WASTEWATER IMPROVEMENT FUND (move to reserve)

This budget provides for capital improvements to the City's wastewater system. Money from the Wastewater Fund (Fund 3) is transferred into this fund along with grant and loan proceeds for wastewater capital improvements. This year's budget includes the final design plans for WWTP #1 and SRF Loan Sponsorship Option stormwater quality projects.

SYSTEM DEVELOPMENT FUNDS

SYSTEM DEVELOPMENT CHARGES (SDC) FUND

For fiscal year 2021-2022 budget, the City is following an auditor recommendation to combine several like funds which has resulted in the establishment of a combined System Development Charges (SDC) Fund. Activity that had previously been reported in the other SDC funds shown following, will now be budgeted and reported in the System Development Charges (SDC) Fund. All of the following funds have a budgeted Residual Equity Transfer to transfer their respective carryover balances into this new System Development Charges (SDC) Fund.

SDCs may be imposed per Oregon Revised Statute. The underlying theory is that new development that creates the need for additional infrastructure capacity should pay the cost of designing and constructing that infrastructure. SDCs may be imposed either to accumulate the funds needed to fund construction of additional capacity to accommodate growth (an improvement fee), or to recover the cost of existing available capacity that will be used by growth (a reimbursement fee). Both of these fees may be imposed if the jurisdiction can demonstrate that the fees are not each collecting for the same units of capacity.

SDCs may be imposed only for specific infrastructure systems: transportation, wastewater collection and treatment, storm water collection and management, water supply and parks. These are treated as completely separate systems and funds collected for one may not be utilized for any other system.

The City's SDCs were collected for wastewater collection and treatment, storm water collection and management, and transportation. A moratorium on collection of SDCs has been in place since 2008.

**CITY OF COOS BAY 2021-2022 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
157,532	174,709	178,482	15-000-300-0100	CARRYOVER BALANCE	182,000	182,000	182,000
USE OF MONEY AND PROPERTY							
<u>4,048</u>	<u>3,788</u>	<u>3,500</u>	15-000-350-0100	Interest	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,048</u>	<u>3,788</u>	<u>3,500</u>	Total Use of Money and Property		<u>0</u>	<u>0</u>	<u>0</u>
SERVICES AND REPAYMENTS							
352	0	0	15-000-370-0200	Interest Payments (District 98) LID 22nd St.	0	0	0
7,224	0	0	15-000-370-0300	Principal Payments (District 2009) LID Minnesota	0	0	0
<u>5,629</u>	<u>0</u>	<u>0</u>	15-000-370-0400	Interest Payments (District 2009) LID Minnesota	<u>0</u>	<u>0</u>	<u>0</u>
<u>13,205</u>	<u>0</u>	<u>0</u>	Total Services and Repayments		<u>0</u>	<u>0</u>	<u>0</u>
<u>174,785</u>	<u>178,497</u>	<u>181,982</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES		<u>182,000</u>	<u>182,000</u>	<u>182,000</u>
EXPENDITURES							
MATERIALS AND SERVICES							
<u>76</u>	<u>15</u>	<u>39,500</u>	15-760-520-2108	Contractual	<u>0</u>	<u>0</u>	<u>0</u>
<u>76</u>	<u>15</u>	<u>39,500</u>	Total Materials and Services		<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY							
<u>0</u>	<u>0</u>	<u>142,482</u>	15-760-530-3102	Construction	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>142,482</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	15-760-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>182,000</u>	<u>182,000</u>	<u>182,000</u>
<u>174,709</u>	<u>178,482</u>	<u>0</u>	15-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>174,785</u>	<u>178,497</u>	<u>181,982</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES		<u>182,000</u>	<u>182,000</u>	<u>182,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
STREET IMPROVEMENT FUND 16**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #	RESOURCES	Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
374,845	432,622	1,186,740	16-000-300-0100	CARRYOVER BALANCE	1,200,000	1,200,000	1,200,000
				RESOURCES FROM OTHER AGENCIES			
0	0	25,000	16-000-340-0300	Federal Grant	0	0	0
0	0	25,000	16-000-340-1000	ODOT Grant	0	0	0
0	569,640	189,000	16-000-340-1200	Surface Transportation Block Grant Funds (formerly STP)	0	0	0
0	569,640	239,000		Total Resources From Other Agencies	0	0	0
				USE OF MONEY AND PROPERTY			
8,387	17,032	7,500	16-000-350-0100	Interest	0	0	0
8,387	17,032	7,500		Total Use of Money and Property	0	0	0
				OTHER REVENUE			
100,000	0	0	16-000-380-0500	Property Sales	0	0	0
54,723	1,024,259	960,000	16-000-380-0700	Transportation Utility Fee	0	0	0
154,723	1,024,259	960,000		Total Other Revenue	0	0	0
				TRANSFERS IN			
328,917	324,537	405,278	16-000-390-1001	Gas Tax Fund	0	0	0
328,917	324,537	405,278		Total Transfers In	0	0	0
866,873	2,368,090	2,798,518		TOTAL STREET IMPROVEMENT FUND RESOURCES	1,200,000	1,200,000	1,200,000
				EXPENDITURES			
				MATERIALS AND SERVICES			
56,990	53,774	100,000	16-710-520-2108	Contractual	0	0	0
56,990	53,774	100,000		Total Materials and Services	0	0	0
				CAPITAL OUTLAY			
285,791	23,000	391,778	16-710-530-3101	Construction - Electricity Franchise Fees	0	0	0
1,470	1,104,576	2,306,740	16-710-530-3102	Construction	0	0	0
287,261	1,127,576	2,698,518		Total Capital Outlay	0	0	0
				TRANSFERS OUT			
90,000	0	0	16-710-550-5000	State Gas Tax Fund	0	0	0
90,000	0	0		Total Transfers Out	0	0	0
0	0	0	16-710-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	1,200,000	1,200,000	1,200,000
432,622	1,186,740	0	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
866,873	2,368,090	2,798,518		TOTAL STREET IMPROVEMENT FUND EXPENDITURES	1,200,000	1,200,000	1,200,000

**CITY OF COOS BAY 2021-2022 BUDGET
PARKS IMPROVEMENT FUND 17**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>RESOURCES</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
				CARRYOVER BALANCE			
9,616	66,924	16,075	17-000-300-0100	Carryover Balance - Regular	1,000	1,000	1,000
0	110,825	100,000	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	74,000	74,000	74,000
2,385	0	2,000	17-000-300-0500	Carryover Balance - Choshi Gardens (OR Comm Found)	0	0	0
12,001	177,749	118,075		Total Carryover Balance	75,000	75,000	75,000
				RESOURCES FROM OTHER AGENCIES			
0	0	1,800,000	17-000-340-0300	Grants - State	0	0	0
0	0	1,800,000		Total Resources from Other Agencies	0	0	0
				USE OF MONEY AND PROPERTY			
4,252	3,473	2,500	17-000-350-0100	Interest	0	0	0
4,252	3,473	2,500		Total Use of Money and Property	0	0	0
				OTHER RESOURCES			
0	2,064	200	17-000-380-0100	Miscellaneous	0	0	0
168,142	2,375	3,000	17-000-380-0900	Donations-Choshi Gardens	0	0	0
2,908	3,109	1,000	17-000-380-1000	Gifts and Donations other	0	0	0
171,050	7,548	4,200		Total Other Resources	0	0	0
				TRANSFERS IN			
0	40,000	0	17-000-390-0850	Major Capital Fund	0	0	0
0	40,000	0		Total Transfers In	0	0	0
187,303	228,770	1,924,775		TOTAL PARKS IMPROVEMENT FUND RESOURCES	75,000	75,000	75,000
				EXPENDITURES			
				MATERIALS AND SERVICES			
2,414	2,380	15,000	17-720-520-2108	Contractual	0	0	0
2,414	2,380	15,000		Total Materials and Services	0	0	0
				CAPITAL OUTLAY			
2,908	0	1,246,075	17-720-530-3102	Construction	0	0	0
0	39,291	165,000	17-720-530-3103	Mingus Park Pool	0	0	0
4,233	5,267	0	17-720-530-3107	Empire Lakes Bridge Replacement	0	0	0
0	54,932	498,700	17-720-530-3111	Choshi Gardens	0	0	0
7,141	99,491	1,909,775		Total Capital Outlay	0	0	0
0	0	0	17-720-500-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	75,000	75,000	75,000
177,749	126,900	0	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
187,303	228,770	1,924,775		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	75,000	75,000	75,000

**CITY OF COOS BAY 2021-2022 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
72,004	14,082	156,393	18-000-300-0100	CARRYOVER BALANCE	10,000	10,000	10,000
RESOURCES FROM OTHER AGENCIES							
0	0	2,052,000	18-000-340-0300	State Grant	0	0	0
0	130,508	0	18-000-340-0500	Coos Bay School District SRTS	0	0	0
0	0	0	18-000-340-0550	ODOT SRTS	0	0	0
12,210	11,414	13,000	18-000-340-0800	State Gas Tax	0	0	0
<u>12,210</u>	<u>141,922</u>	<u>2,065,000</u>	Total Resources from Other Agencies		<u>0</u>	<u>0</u>	<u>0</u>
USE OF MONEY AND PROPERTY							
854	389	500	18-000-350-0100	Interest	0	0	0
<u>854</u>	<u>389</u>	<u>500</u>	Total Use of Money and Property		<u>0</u>	<u>0</u>	<u>0</u>
<u>85,067</u>	<u>156,393</u>	<u>2,221,893</u>	TOTAL BIKE/PED PATH FUND RESOURCES		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
EXPENDITURES							
CAPITAL OUTLAY							
70,985	0	2,221,893	18-730-530-3102	Construction	0	0	0
<u>70,985</u>	<u>0</u>	<u>2,221,893</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	18-730-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>14,082</u>	<u>156,393</u>	<u>0</u>	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>85,067</u>	<u>156,393</u>	<u>2,221,893</u>	TOTAL BIKE/PED PATH FUND EXPENDITURES		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
TRANSPORTATION SDC FUND 19**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
CARRYOVER BALANCE							
12,591	12,912	13,100	19-000-300-0100	Carryover-Improvement Fee	0	0	0
1,821	1,867	1,900	19-000-300-0200	Carryover-Reimbursement Fee	0	0	0
758	777	800	19-000-300-0300	Carryover-Compliance Fee	0	0	0
15,170	15,557	15,800		Total Carryover Balance	0	0	0
USE OF MONEY AND PROPERTY							
321	280	230	19-000-350-0102	Interest-Improvement Fee	0	0	0
46	41	42	19-000-350-0103	Interest-Reimbursement Fee	0	0	0
19	17	20	19-000-350-0104	Interest-Compliance Fee	0	0	0
387	337	292		Total Use of Money and Property	0	0	0
15,557	15,894	16,092		TOTAL TRANSPORTATION SDC FUND RESOURCES	0	0	0
EXPENDITURES							
CAPITAL OUTLAY							
0	0	13,330	19-760-530-3102	Construction-Improvement Fee	0	0	0
0	0	1,942	19-760-530-3103	Construction-Reimbursement Fee	0	0	0
0	0	820	19-760-530-3104	Construction-Compliance Fee	0	0	0
0	0	16,092		Total Capital Outlay	0	0	0
15,557	15,894	0	19-760-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
15,557	15,894	16,092		TOTAL TRANSPORTATION SDC FUND EXPENDITURES	0	0	0

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY SDC FUND 20
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CARRYOVER BALANCE							
13,317	13,657	13,900	20-000-300-0100	Carryover-Treatment Improvement Fee	14,500	14,500	14,500
13,307	13,647	13,900	20-000-300-0200	Carryover-Treatment Reimbursement Fee	14,500	14,500	14,500
1,330	1,364	1,400	20-000-300-0300	Carryover-Treatment Compliance Fee	1,600	1,600	1,600
155,180	159,141	161,000	20-000-300-0400	Carryover-Collections Improvement Fee	164,000	164,000	164,000
34,960	35,852	36,500	20-000-300-0500	Carryover-Collections Reimbursement Fee	37,000	37,000	37,000
34,960	35,852	36,500	20-000-300-0600	Carryover-Collections Compliance Fee	37,000	37,000	37,000
2,078	2,131	2,175	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	2,400	2,400	2,400
522	535	550	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	600	600	600
310	318	325	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	400	400	400
<u>255,964</u>	<u>262,497</u>	<u>266,250</u>	Total Carryover Balance		<u>272,000</u>	<u>272,000</u>	<u>272,000</u>
USE OF MONEY AND PROPERTY							
340	296	350	20-000-350-0101	Interest-Treatment Improvement Fee	0	0	0
340	296	350	20-000-350-0102	Interest-Treatment Reimbursement Fee	0	0	0
34	30	35	20-000-350-0103	Interest-Treatment Compliance Fee	0	0	0
3,961	3,452	4,000	20-000-350-0201	Interest-Collections Improvement Fee	0	0	0
892	778	900	20-000-350-0202	Interest-Collections Reimbursement Fee	0	0	0
892	778	900	20-000-350-0203	Interest-Collections Compliance Fee	0	0	0
53	46	55	20-000-350-0301	Interest-CSD Treatment Improvement Fee	0	0	0
13	12	15	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	0	0	0
8	7	10	20-000-350-0303	Interest-CSD Treatment Compliance Fee	0	0	0
<u>6,533</u>	<u>5,694</u>	<u>6,615</u>	Total Use of Money and Property		<u>0</u>	<u>0</u>	<u>0</u>
<u>262,497</u>	<u>268,191</u>	<u>272,865</u>	TOTAL WATER QUALITY SDC FUND RESOURCES		<u>272,000</u>	<u>272,000</u>	<u>272,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY SDC FUND 20
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
CAPITAL OUTLAY							
0	0	14,250	20-770-530-3102	Construction-Treatment Improvement	0	0	0
0	0	14,250	20-770-530-3103	Construction-Treatment Reimbursement	0	0	0
0	0	1,435	20-770-530-3104	Construction-Treatment Compliance	0	0	0
0	0	165,000	20-770-530-3105	Construction-Collections Improvement	0	0	0
0	0	37,400	20-770-530-3106	Construction-Collections Reimbursement	0	0	0
0	0	37,400	20-770-530-3107	Construction-Collections Compliance	0	0	0
0	0	2,230	20-770-530-3108	CSD Const.-Treatment Improvement	0	0	0
0	0	565	20-770-530-3109	CSD Const.-Treatment Reimbursement	0	0	0
0	0	335	20-770-530-3110	CSD Const.-Treatment Compliance	0	0	0
<u>0</u>	<u>0</u>	<u>272,865</u>	Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	20-770-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>272,000</u>	<u>272,000</u>	<u>272,000</u>
<u>262,497</u>	<u>268,191</u>	<u>0</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>262,497</u></u>	<u><u>268,191</u></u>	<u><u>272,865</u></u>	TOTAL WATER QUALITY SDC FUND EXPENDITURES		<u><u>272,000</u></u>	<u><u>272,000</u></u>	<u><u>272,000</u></u>

**CITY OF COOS BAY 2021-2022 BUDGET
STORMWATER SDC FUND 21**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
CARRYOVER BALANCE							
16,013	16,422	16,750	21-000-300-0100	Carryover-Improvement Fee	16,900	16,900	16,900
3,699	3,793	3,900	21-000-300-0200	Carryover-Compliance Fee	3,900	3,900	3,900
<u>19,712</u>	<u>20,215</u>	<u>20,650</u>		Total Carryover Balance	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>
USE OF MONEY AND PROPERTY							
409	356	400	21-000-350-0102	Interest-Improvement Fee	0	0	0
94	82	100	21-000-350-0104	Interest-Compliance Fee	0	0	0
<u>503</u>	<u>439</u>	<u>500</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
<u>20,215</u>	<u>20,654</u>	<u>21,150</u>		TOTAL STORMWATER SDC FUND RESOURCES	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>
EXPENDITURES							
CAPITAL OUTLAY							
0	0	17,150	21-780-530-3102	Construction-Improvement Fee	0	0	0
0	0	4,000	21-780-530-3104	Construction-Compliance Fee	0	0	0
<u>0</u>	<u>0</u>	<u>21,150</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	21-780-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>
<u>20,215</u>	<u>20,654</u>	<u>0</u>	21-780-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>20,215</u>	<u>20,654</u>	<u>21,150</u>		TOTAL STORMWATER SDC FUND EXPENDITURES	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>

**CITY OF COOS BAY 2021-2022 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
223,008	519	23,000	27-000-300-0100	CARRYOVER BALANCE	46,900	46,900	46,900
USE OF MONEY AND PROPERTY							
3,194	157	200	27-000-350-0100	Interest	200	200	200
<u>3,194</u>	<u>157</u>	<u>200</u>		Total Use of Money and Property	<u>200</u>	<u>200</u>	<u>200</u>
TRANSFERS IN							
0	22,988	23,677	27-000-390-0100	General Fund	24,452	24,452	24,452
<u>0</u>	<u>22,988</u>	<u>23,677</u>		Total Transfers In	<u>24,452</u>	<u>24,452</u>	<u>24,452</u>
<u>226,202</u>	<u>23,663</u>	<u>46,877</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>71,552</u>	<u>71,552</u>	<u>71,552</u>
EXPENDITURES							
CAPITAL OUTLAY							
0	0	10,000	27-835-530-3033	Equipment	20,000	20,000	20,000
225,683	0	36,877	27-835-530-3034	Vehicle	51,552	51,552	51,552
<u>225,683</u>	<u>0</u>	<u>46,877</u>		Total Capital Outlay	<u>71,552</u>	<u>71,552</u>	<u>71,552</u>
<u>519</u>	<u>23,663</u>	<u>0</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>226,202</u>	<u>23,663</u>	<u>46,877</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>71,552</u>	<u>71,552</u>	<u>71,552</u>

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
5,378,695	5,577,965	7,223,953	29-000-300-0100	CARRYOVER BALANCE	4,000,000	4,000,000	4,000,000
USE OF MONEY AND PROPERTY							
299,161	290,198	25,000	29-000-350-0100	Interest	50,000	50,000	50,000
<u>299,161</u>	<u>290,198</u>	<u>25,000</u>		Total Use of Money and Property	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
SERVICES							
0	0	5,000	29-000-360-1000	In Lieu of Other Reimbursement	5,000	5,000	5,000
<u>0</u>	<u>0</u>	<u>5,000</u>		Total Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES							
2,741	19,268	0	29-000-380-0100	Miscellaneous Revenue	0	0	0
658,172	0	0	29-000-380-0400	IFA #1 Loan Proceeds	0	0	0
1,087,386	1,145,789	0	29-000-380-0401	IFA #2 Loan Proceeds	0	0	0
2,863,760	1,788,719	0	29-000-380-0402	DEQ SRF #R24000 Loan Proceeds	0	0	0
0	39,074	1,000,000	29-000-380-0403	DEQ SRF #R24001 SO Loan Proceeds	1,000,000	1,000,000	1,000,000
10,540	2,716,901	525,000	29-000-380-0404	DEQ SRF #R24002 Loan Proceeds (PS17 & FM)	0	0	0
0	0	446,340	29-000-380-0405	DEQ SRF #R24003 SO Loan Proceeds (SO Projects)	500,000	500,000	500,000
0	638,704	436,550	29-000-380-0406	DEQ SRF #R24004 Loan Proceeds (WQTP #1)	1,000,000	1,000,000	1,000,000
0	55,986	1,400,000	29-000-380-0407	DEQ SRF #R24005 SO Loan Proceeds (SO Projects)	500,000	500,000	500,000
<u>4,622,599</u>	<u>6,404,441</u>	<u>3,807,890</u>		Total Other Financing Sources	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
TRANSFERS IN							
1,559,817	2,081,972	2,100,000	29-000-390-0900	Water Quality Fund	2,000,000	2,000,000	2,000,000
<u>1,559,817</u>	<u>2,081,972</u>	<u>2,100,000</u>		Total Transfers In	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
<u>11,860,272</u>	<u>14,354,576</u>	<u>13,161,843</u>		TOTAL WQ IMPROVEMENT FUND RESOURCES	<u>9,055,000</u>	<u>9,055,000</u>	<u>9,055,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
EXPENDITURES**

Actual 2018-19	Actual 2019-20	Council Adopted 2020-21	G/L Account #		Proposed 2021-22	Committee Approved 2021-22	Council Adopted 2021-22
CAPITAL OUTLAY							
0	0	105,494	29-810-530-2000	Other In Lieu of Reimbursement	100,494	100,494	100,494
26,466	440	100,000	29-810-530-3001	Stormwater Collection System - Capital Projects	250,000	250,000	250,000
123,179	30,282	300,000	29-810-530-3002	Plant 1 - Capital Projects	750,000	750,000	750,000
42,530	129,725	100,000	29-810-530-3003	Plant 2 - Capital Projects	500,000	500,000	500,000
17,017	3,473	250,000	29-810-530-3004	Water Quality Collection System - Capital Projects	250,000	250,000	250,000
0	170,155	125,000	29-810-530-3008	Vehicles	0	0	0
1,182,821	1,453,126	5,873,459	29-810-530-3010	Emergency/Unplanned Projects	1,704,506	1,704,506	1,704,506
411,530	0	0	29-810-530-3012	IFA #1 - Stormwater Collections	0	0	0
246,642	0	0	29-810-530-3015	IFA #1 - Water Quality Collection	0	0	0
432,621	135,418	0	29-810-530-3018	IFA #2 - WQTP #2	0	0	0
644,474	1,036,881	0	29-810-530-3019	IFA #2 - Collections	0	0	0
3,127,091	594,468	0	29-810-530-3020	DEQ SRF #R24000 - WQTP #2	0	0	0
17,395	34,920	1,000,000	29-810-530-3021	DEQ SRF #R24001 SO (6th Ave/Green Parking)	1,000,000	1,000,000	1,000,000
10,540	2,847,869	525,000	29-810-530-3022	DEQ SRF #R24002 - PS17 & FM	0	0	0
0	0	446,340	29-810-530-3023	DEQ SRF #R24003 SO (4th St Parking)	500,000	500,000	500,000
0	638,704	436,550	29-810-530-3024	DEQ SRF #R24004 - WQTP #1	1,000,000	1,000,000	1,000,000
0	55,161	1,400,000	29-810-530-3025	DEQ SRF #R24005 SO (Englewood Sch/2nd St Parking)	500,000	500,000	500,000
6,282,307	7,130,623	10,661,843	Total Capital Outlay		6,555,000	6,555,000	6,555,000
5,577,965	7,223,953	2,500,000	29-810-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	2,500,000	2,500,000	2,500,000
11,860,272	14,354,576	13,161,843	TOTAL WQ IMPROVEMENT FUND EXPENDITURES		9,055,000	9,055,000	9,055,000

**CITY OF COOS BAY 2021-2022 BUDGET
MAJOR CAPITAL RESERVE FUND 34
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
360,642	572,685	116,186	34-000-300-0100	CARRYOVER BALANCE	300,000	300,000	300,000
REVENUE FROM OTHER AGENCIES							
60,970	0	30,000	34-000-340-0300	Federal Grants	0	0	0
0	0	10,000	34-000-340-0301	Grants	0	0	0
0	0	20,000	34-000-340-0302	State Grants	0	0	0
<u>60,970</u>	<u>0</u>	<u>60,000</u>		Total Revenue from Other Agencies	<u>0</u>	<u>0</u>	<u>0</u>
USE OF MONEY AND PROPERTY							
8,611	8,068	4,000	34-000-350-0100	Interest	0	0	0
<u>8,611</u>	<u>8,068</u>	<u>4,000</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
OTHER REVENUE							
4,165	0	500	34-000-380-0100	Miscellaneous	0	0	0
0	0	500	34-000-380-0500	Property Sales	0	0	0
5,079	2,087	1,000	34-000-380-0600	Equipment and Scrap Sales	0	0	0
558,143	54,575	100,000	34-000-380-0700	Timber Sales	0	0	0
<u>567,387</u>	<u>56,662</u>	<u>102,000</u>		Total Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS IN							
98,000	55,000	85,000	34-000-390-0800	General Fund	0	0	0
0	0	15,000	34-000-390-1600	Building Codes Fund	0	0	0
<u>98,000</u>	<u>55,000</u>	<u>100,000</u>		Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,095,609</u>	<u>692,416</u>	<u>382,186</u>		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
MAJOR CAPITAL RESERVE FUND 34
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES							
792	21,138	5,000	34-870-520-2108	Contractual	0	0	0
12,687	89,231	81,186	34-870-520-2301	Timber Costs	0	0	0
26,250	0	25,000	34-870-520-2309	Building Maintenance	0	0	0
39,729	110,369	116,186		Total Materials and Services	0	0	0
CAPITAL OUTLAY							
0	0	20,000	34-870-530-3005	Brownfields State Grant	0	0	0
60,970	0	30,000	34-870-530-3007	Brownfields Federal Grant	0	0	0
31,849	58,736	75,000	34-870-530-3008	Vehicles	0	0	0
75,000	86,464	50,000	34-870-530-3012	Police Equipment/Improvements	0	0	0
285,376	0	67,000	34-870-530-3013	Fire Equipment	0	0	0
0	140,529	0	34-870-530-3023	Equipment	0	0	0
0	0	19,000	34-870-530-3025	Building Maintenance	0	0	0
0	27,731	5,000	34-870-530-3044	Public Works Projects	0	0	0
453,195	313,460	266,000		Total Capital Outlay	0	0	0
DEBT SERVICE							
0	52,401	0	34-870-540-4000	Principal Payment (eForce)	0	0	0
0	52,401	0		Total Debt Service	0	0	0
TRANSFERS OUT							
30,000	60,000	0	34-870-550-5020	Technology Fund	0	0	0
0	40,000	0	34-870-550-5021	Parks Improvement Fund	0	0	0
30,000	100,000	0		Total Transfers Out	0	0	0
0	0	0	34-870-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	300,000	300,000	300,000
572,685	116,186	0	34-870-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
1,095,609	692,416	382,186		TOTAL MAJOR CAPITAL RESERVE FUND EXPENDITURES	300,000	300,000	300,000

**CITY OF COOS BAY 2021-2022 BUDGET
JURISDICTIONAL EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES						
CARRYOVER BALANCE						
4,800,000	4,800,000	4,800,000	39-000-300-0100 Carryover Balance - Non-Spendable	4,800,000	4,800,000	4,800,000
121,722	152,555	263,047	39-000-300-0100 Carryover Balance - Spendable	96,000	96,000	96,000
<u>4,921,722</u>	<u>4,952,555</u>	<u>5,063,047</u>	Total Carryover Balance	<u>4,896,000</u>	<u>4,896,000</u>	<u>4,896,000</u>
USE OF MONEY AND PROPERTY						
125,867	110,492	100,000	39-000-350-0100 Interest	40,000	40,000	40,000
<u>125,867</u>	<u>110,492</u>	<u>100,000</u>	Total Use of Money and Property	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>5,047,589</u>	<u>5,063,047</u>	<u>5,163,047</u>	TOTAL JURIS EXCHG STREETS RES FUND RESOURCES	<u>4,936,000</u>	<u>4,936,000</u>	<u>4,936,000</u>
EXPENDITURES						
MATERIALS AND SERVICES						
33,403	0	363,047	39-880-520-2108 Contractual	136,000	136,000	136,000
<u>33,403</u>	<u>0</u>	<u>363,047</u>	Total Materials and Services	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>
DEBT SERVICE						
58,492	0	0	39-880-540-4001 Principal	0	0	0
3,139	0	0	39-880-540-4002 Interest	0	0	0
<u>61,631</u>	<u>0</u>	<u>0</u>	Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>4,800,000</u>	39-880-560-6005 RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,800,000</u>
<u>4,952,555</u>	<u>5,063,047</u>	<u>0</u>	39-880-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,047,589</u>	<u>5,063,047</u>	<u>5,163,047</u>	TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES	<u>4,936,000</u>	<u>4,936,000</u>	<u>4,936,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
TECHNOLOGY RESERVE FUND 40
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
169,757	155,226	125,515	40-000-300-0100	165,000	165,000	165,000
CARRYOVER BALANCE						
REVENUE FROM OTHER AGENCIES						
0	24,736	33,038	40-000-340-0350	0	0	0
			Federal Other Financial Assistance			
<u>0</u>	<u>24,736</u>	<u>33,038</u>	Total Revenue from Other Agencies	<u>0</u>	<u>0</u>	<u>0</u>
USE OF MONEY AND PROPERTY						
4,944	3,217	3,000	40-000-350-0100	0	0	0
			Interest			
<u>4,944</u>	<u>3,217</u>	<u>3,000</u>	Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES						
40,010	44,904	40,000	40-000-360-0100	0	0	0
			Technology Fee			
<u>40,010</u>	<u>44,904</u>	<u>40,000</u>	Total Services	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS IN						
20,000	30,000	90,000	40-000-390-0800	0	0	0
			General Fund			
10,000	12,000	12,000	40-000-390-1000	0	0	0
			Gas Tax			
25,000	25,000	25,000	40-000-390-0900	0	0	0
			Water Quality Fund			
10,000	0	10,000	40-000-390-1700	0	0	0
			Building Codes			
30,000	60,000	0	40-000-390-1400	0	0	0
			Major Capital			
<u>95,000</u>	<u>127,000</u>	<u>137,000</u>	Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<u>309,711</u>	<u>355,084</u>	<u>338,553</u>	TOTAL TECHNOLOGY RESERVE FUND RESOURCES	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
TECHNOLOGY RESERVE FUND 40
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES						
90,172	78,034	135,445	40-830-520-2108 Contractual	0	0	0
146	365	350	40-830-520-2200 Merchant Fees	0	0	0
0	64,976	124,908	40-830-520-2250 Computer Hardware/Software	0	0	0
<u>90,318</u>	<u>143,376</u>	<u>260,703</u>	Total Materials and Services	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY						
55,831	80,792	42,350	40-830-530-3001 Computer Hardware & Software	0	0	0
<u>55,831</u>	<u>80,792</u>	<u>42,350</u>	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
DEBT SERVICE						
4,136	0	0	40-830-540-4001 Principal	0	0	0
<u>4,136</u>	<u>0</u>	<u>0</u>	Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS OUT						
4,200	5,400	5,500	40-830-550-5020 Transfer to CAD Reserve Fund	0	0	0
<u>4,200</u>	<u>5,400</u>	<u>5,500</u>	Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	40-830-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
<u>155,226</u>	<u>125,515</u>	<u>30,000</u>	40-830-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>309,711</u>	<u>355,084</u>	<u>338,553</u>	TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
CAD GROUP RESERVE FUND 41
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
34,917	42,475	59,000	41-000-300-0100	CARRYOVER BALANCE	6,500	6,500	6,500
				REVENUE FROM OTHER AGENCIES			
753	753	0	41-000-340-1100	City of Bandon	0	0	0
9,857	9,857	0	41-000-340-1200	Coos County Sheriffs Office	0	0	0
1,507	1,507	0	41-000-340-1300	Coos County District Attorneys Office	0	0	0
753	753	0	41-000-340-1400	SCINT	0	0	0
1,302	1,302	1,500	41-000-340-1500	City of Coquille	1,500	1,500	1,500
873	873	0	41-000-340-1600	City of Myrtle Point	0	0	0
3,554	3,554	0	41-000-340-1700	City of North Bend	0	0	0
377	377	500	41-000-340-1800	Coquille Indian Tribe	500	500	500
<u>18,976</u>	<u>18,976</u>	<u>2,000</u>	Total Revenue from Other Agencies		<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
				USE OF MONEY AND PROPERTY			
953	1,016	350	41-000-350-0100	Interest	200	200	200
<u>953</u>	<u>1,016</u>	<u>350</u>	Total Use of Money and Property		<u>200</u>	<u>200</u>	<u>200</u>
				TRANSFERS IN			
4,200	5,400	5,500	41-000-390-1500	Transfer from Technology Fund	0	0	0
0	0	0	41-000-390-1545	Transfer from Capital Improvement Fund	10,000	10,000	10,000
<u>4,200</u>	<u>5,400</u>	<u>5,500</u>	Total Transfers In		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>59,046</u>	<u>67,867</u>	<u>66,850</u>	TOTAL CAD GROUP RESERVE FUND RESOURCES		<u>18,700</u>	<u>18,700</u>	<u>18,700</u>

**CITY OF COOS BAY 2021-2022 BUDGET
CAD GROUP RESERVE FUND 41
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES							
0	0	500	41-890-520-2101	Utilities	500	500	500
13,283	945	8,350	41-890-520-2108	Contractual	1,500	1,500	1,500
3,288	0	3,359	41-890-520-2231	Small Equipment	2,200	2,200	2,200
<u>16,571</u>	<u>945</u>	<u>12,209</u>		Total Materials and Services	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
CAPITAL OUTLAY							
0	8,142	0	41-890-530-3001	Computer Hardware & Software	14,500	14,500	14,500
<u>0</u>	<u>8,142</u>	<u>0</u>		Total Capital Outlay	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>
SPECIAL PAYMENTS							
0	0	54,641	41-890-555-1001	Transfer to Coos County	0	0	0
<u>0</u>	<u>0</u>	<u>54,641</u>		Total Special Payments	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,475</u>	<u>58,780</u>	<u>0</u>	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>59,046</u>	<u>67,867</u>	<u>66,850</u>		TOTAL CAD GROUP RESERVE FUND EXPENDITURES	<u>18,700</u>	<u>18,700</u>	<u>18,700</u>

**CITY OF COOS BAY 2021-2022 BUDGET
RAINY DAY RESERVE FUND 42**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
755,132	847,523	940,309	42-000-300-0100	CARRYOVER BALANCE	528,000	528,000	528,000
USE OF MONEY AND PROPERTY							
20,395	19,193	17,000	42-000-350-0100	Interest	7,500	7,500	7,500
<u>20,395</u>	<u>19,193</u>	<u>17,000</u>		Total Use of Money and Property	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
REPAYMENT-SHORT TERM INTERFUND LOAN							
0	0	0	42-000-380-1011	GO Bond Fund repayment	490,000	490,000	490,000
<u>0</u>	<u>0</u>	<u>0</u>		Total Repayments	<u>490,000</u>	<u>490,000</u>	<u>490,000</u>
TRANSFERS IN							
71,996	73,592	69,227	42-000-390-0800	Transfer from General Fund	60,000	60,000	60,000
<u>71,996</u>	<u>73,592</u>	<u>69,227</u>		Total Transfers In	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<u>847,523</u>	<u>940,309</u>	<u>1,026,536</u>		TOTAL RAINY DAY RESERVE FUND RESOURCES	<u>1,085,500</u>	<u>1,085,500</u>	<u>1,085,500</u>
EXPENDITURES							
CAPITAL OUTLAY							
0	0	536,536	42-890-530-3001	Construction	1,085,500	1,085,500	1,085,500
<u>0</u>	<u>0</u>	<u>536,536</u>		Total Capital Outlay	<u>1,085,500</u>	<u>1,085,500</u>	<u>1,085,500</u>
DEBT SERVICE							
0	0	470,000	42-890-540-5000	Principal-Refi GO Bonds	0	0	0
0	0	20,000	42-890-540-5001	Interest-Refi GO Bonds	0	0	0
<u>0</u>	<u>0</u>	<u>490,000</u>		Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
<u>847,523</u>	<u>940,309</u>	<u>0</u>	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>
<u>847,523</u>	<u>940,309</u>	<u>1,026,536</u>		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	<u>1,085,500</u>	<u>1,085,500</u>	<u>1,085,500</u>

**CITY OF COOS BAY 2021-2022 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
0	0	0	45-000-300-0100 CARRYOVER BALANCE	0	0	0
REVENUE FROM OTHER AGENCIES						
0	0	0	45-000-340-0300 State Grants	925,000	925,000	925,000
0	0	0	45-000-340-0301 Brownfields Grant	50,000	50,000	50,000
0	0	0	45-000-340-0800 State Gas Tax (2%)	10,000	10,000	10,000
0	0	0	45-000-340-1200 STP Funds (ODOT)	165,000	165,000	165,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Revenue from Other Agencies	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,150,000</u>
USE OF MONEY AND PROPERTY						
0	0	0	45-000-350-0100 Interest	15,000	15,000	15,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Use of Money and Property	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
SERVICES						
0	0	0	45-000-360-0100 Transportation Utility Fee	960,000	960,000	960,000
0	0	0	45-000-360-0200 Technology Fee	40,000	40,000	40,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Services	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
REPAYMENTS						
0	0	0	45-000-370-0200 Interest Payments (District 98) LID 22nd St.	500	500	500
0	0	0	45-000-370-0300 Principal Payments (District 2009) LID Minnesota	2,000	2,000	2,000
0	0	0	45-000-370-0400 Interest Payments (District 2009) LID Minnesota	500	500	500
<u>0</u>	<u>0</u>	<u>0</u>	Total Repayments	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
OTHER REVENUE						
0	0	0	45-000-380-0100 Miscellaneous	500	500	500
0	0	0	45-000-380-0500 Property Sales	1,000	1,000	1,000
0	0	0	45-000-380-0700 Equipment/Scrap Sales	1,000	1,000	1,000
0	0	0	45-000-380-0900 Timber Sales	250,000	250,000	250,000
0	0	0	45-000-380-1000 Gifts & Donations	2,500	2,500	2,500
<u>0</u>	<u>0</u>	<u>0</u>	Total Other Revenue	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>

**CITY OF COOS BAY 2021-2022 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES (continued)**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
TRANSFERS IN						
0	0	0	45-000-390-0100 General Fund	314,000	314,000	314,000
0	0	0	45-000-390-0200 Gas Tax	325,500	325,500	325,500
0	0	0	45-000-390-0300 Water Quality Fund	60,000	60,000	60,000
0	0	0	45-000-390-0800 Building Codes	20,000	20,000	20,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Transfers In	<u>719,500</u>	<u>719,500</u>	<u>719,500</u>
RESIDUAL EQUITY TRANSFER/FUND CLOSURES						
0	0	0	45-000-390-1500 Special LID Fund	182,000	182,000	182,000
0	0	0	45-000-390-1600 Street Improvement Fund	1,200,000	1,200,000	1,200,000
0	0	0	45-000-390-1700 Parks Improvement Fund	75,000	75,000	75,000
0	0	0	45-000-390-1800 Bike/Pedestrian Path Fund	10,000	10,000	10,000
0	0	0	45-000-390-3400 Major Capital Fund	300,000	300,000	300,000
0	0	0	45-000-390-4000 Technology Reserve Fund	165,000	165,000	165,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Residual Equity Transfer	<u>1,932,000</u>	<u>1,932,000</u>	<u>1,932,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	TOTAL CAPITAL IMPROVEMENT FUND RESOURCES	<u>5,074,500</u>	<u>5,074,500</u>	<u>5,074,500</u>

**CITY OF COOS BAY 2021-2022 BUDGET
CAPITAL IMPROVEMENT FUND 45
EXPENDITURES**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>	<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
MATERIALS AND SERVICES						
0	0	0	45-450-520-2108 Contractual	145,000	145,000	145,000
0	0	0	45-450-520-2220 Merchant Fees	2,000	2,000	2,000
0	0	0	45-450-520-2250 Computer Hardware/Equipment/Software	50,000	50,000	50,000
0	0	0	45-450-520-2300 Timber Costs	150,000	150,000	150,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Materials and Services	<u>347,000</u>	<u>347,000</u>	<u>347,000</u>
CAPITAL OUTLAY						
0	0	0	45-450-530-3150 Construction - Special Improvement (LID)	185,725	185,725	185,725
0	0	0	45-450-530-3160 Construction - Street Infrastructure	2,648,500	2,648,500	2,648,500
0	0	0	45-450-530-3170 Construction - Parks	1,075,000	1,075,000	1,075,000
0	0	0	45-450-530-3171 Construction - Choshi Gardens (restricted)	75,000	75,000	75,000
0	0	0	45-450-530-3180 Construction - Bike/Pedestrian Paths	20,050	20,050	20,050
0	0	0	45-450-530-3340 Police Vehicles/Outfitting	50,000	50,000	50,000
0	0	0	45-450-530-3341 Police Equipment (consoles)	250,000	250,000	250,000
0	0	0	45-450-530-3342 Fire Vehicles/Equipment	120,000	120,000	120,000
0	0	0	45-450-530-3343 Building Improvements	167,225	167,225	167,225
0	0	0	45-450-530-3344 Brownfields Improvements	50,000	50,000	50,000
0	0	0	45-450-530-3350 Computer Hardware & Software	76,000	76,000	76,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Capital Outlay	<u>4,717,500</u>	<u>4,717,500</u>	<u>4,717,500</u>
TRANSFERS OUT						
0	0	0	45-450-550-1000 Transfer to CAD Reserve Fund	10,000	10,000	10,000
<u>0</u>	<u>0</u>	<u>0</u>	Total Transfers Out	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	<u>5,074,500</u>	<u>5,074,500</u>	<u>5,074,500</u>

**CITY OF COOS BAY 2021-2022 BUDGET
SYSTEM DEVELOPMENT CHARGES (SDC) FUND 46**

<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Council Adopted 2020-21</u>	<u>G/L Account #</u>		<u>Proposed 2021-22</u>	<u>Committee Approved 2021-22</u>	<u>Council Adopted 2021-22</u>
RESOURCES							
0	0	0	46-000-300-0100	CARRYOVER BALANCE	0	0	0
USE OF MONEY AND PROPERTY							
0	0	0	46-000-350-0100	Interest Income	2,000	2,000	2,000
0	0	0		Total Use of Money and Property	2,000	2,000	2,000
RESIDUAL EQUITY TRANSFER IN/FUNDS CLOSURE							
0	0	0	46-000-390-2000	Water Quality SDC Fund	272,000	272,000	272,000
0	0	0	46-000-390-2100	Stormwater SDC Fund	20,800	20,800	20,800
0	0	0		Total Residual Equity Transfer	292,800	292,800	292,800
0	0	0		TOTAL SDC FUND RESOURCES	294,800	294,800	294,800
EXPENDITURES							
CAPITAL OUTLAY							
0	0	0	46-460-530-3102	Construction-Treatment Improvement (WQ)	14,599	14,599	14,599
0	0	0	46-460-530-3103	Construction-Treatment Reimbursement (WQ)	14,599	14,599	14,599
0	0	0	46-460-530-3104	Construction-Treatment Compliance (WQ)	1,611	1,611	1,611
0	0	0	46-460-530-3105	Construction-Collections Improvement (WQ)	165,120	165,120	165,120
0	0	0	46-460-530-3106	Construction-Collections Reimbursement (WQ)	37,253	37,253	37,253
0	0	0	46-460-530-3107	Construction-Collections Compliance (WQ)	37,253	37,253	37,253
0	0	0	46-460-530-3108	CSD Const.-Treatment Improvement (WQ)	2,416	2,416	2,416
0	0	0	46-460-530-3109	CSD Const.-Treatment Reimbursement (WQ)	604	604	604
0	0	0	46-460-530-3110	CSD Const.-Treatment Compliance (WQ)	403	403	403
0	0	0	46-460-530-3111	Construction-Improvement Fee (STORM)	17,015	17,015	17,015
0	0	0	46-460-530-3112	Construction-Compliance Fee (STORM)	3,927	3,927	3,927
0	0	0		Total Capital Outlay	294,800	294,800	294,800
0	0	0		TOTAL SDC FUND EXPENDITURES	294,800	294,800	294,800

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 cost activity (TDABC) budget model to allocate the cost of staff time spent to the respective fund(s). Staff reviews the hours expended for non-general fund on at least an annual basis and forecasts for the coming year how much time will be required, and the personnel expenses are allocated accordingly.

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

APPENDIX B

CITY OF COOS BAY BUDGET - FISCAL YEAR 2021-2022
Salaries Charged to More than One Department by Percentage

	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	03 WW	05-410 Hotel	08-304 Codes
Position / Staff	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin	Plant 1	Plant 2	Coll/San	Coll/Storm	TOTAL	Motel	Bldg Codes
City Manager	10%	40%								7%	10%	8%	7%	5%	5%	35%	5%	3%
Executive Assistant	35%	20%	17%							6%	5%	3%	3%	2%	2%	15%	5%	2%
City Attorney		30%		30%						3%	7%	10%	7%	4%	4%	32%	3%	2%
Asst City Mgr/Finance Dir	5%	37%	15%							5%	8%	7%	5%	5%	5%	30%	5%	3%
Deputy Finance Director		30%	25%							8%	7%	7%	6%	5%	5%	30%	5%	2%
Finance Assistant		17%	47%							11%	5%	5%	4%	2%	2%	18%	4%	3%
Accounting Tech II		37%	15%							10%	8%	10%	3%	3%	3%	27%	8%	3%
Accounting Tech I		35%	18%							8%	8%	10%	3%	3%	3%	27%	7%	5%
PW & CD Director		30%						5%		15%	10%	10%	8%	6%	6%	40%	5%	5%
GIS Coordinator		20%			13%			10%		10%		5%	5%	25%	10%	45%	2%	
City Engineer		19%						9%			17%	13%	11%	18%	13%	72%		
Wastewater Admin/Engr											5%	75%	10%	5%	5%	100%		
Environmental Specialist												25%	25%	25%	25%	100%		
Engineering Serv Coord		5%						5%		10%	10%	20%	15%	25%	10%	80%		
Engineering Serv Coord		5%						5%		10%	10%	20%	15%	25%	10%	80%		
Contract Admin Specialist		30%						5%			10%	15%	10%	15%	15%	65%		
Wastewater Superintendent											5%	30%	25%	30%	10%	100%		
Administrative Assistant											5%	25%	25%	23%	22%	100%		
Treatment Supervisor											5%	55%	40%			100%		
Lead Treatment Ops												60%	40%			100%		
Treatment Operator												60%	40%			100%		
Treatment Operator												60%	40%			100%		
Treatment Operator												60%	40%			100%		
Treatment Operator												60%	40%			100%		
Collections/Maint Supvsr											5%			65%	30%	100%		
Lead Collection Ops														70%	30%	100%		
Collection Operator														70%	30%	100%		
Collection Operator														70%	30%	100%		
Collection Operator														70%	30%	100%		
Lead Maintenance												60%	40%			100%		
Maintenance Specialist												60%	40%			100%		
Maintenance Tech												60%	40%			100%		
POIT/COIT/Utility Worker												60%	40%			100%		
Comm Dev Administrator		50%														0%		5%
Planner II		50%														0%		
Code Enforcement						40%	10%									0%		50%
Office Manager		20%					15%			5%		2%	2%	3%	3%	10%		50%
Codes/Planning Spec		15%					20%			5%		2%	2%	3%	3%	10%		50%
Codes/Planning Spec		10%					80%									0%	5%	5%
Bldg Codes Administrator		15%					5%									0%		80%
Codes Inspector II FT		15%				35%										0%		50%
Codes Inspector II PT																0%		100%
Operations Administrator		40%							7%	25%					8%	8%	20%	
Contracts Admin Spec		25%							13%	45%					12%	12%	5%	
Ops Superintendent		15%							30%	30%				5%	5%	10%	15%	
Mechanic II					66%					12%		3%	3%	10%	3%	19%	1%	2%
Lead Maint Worker II									5%	60%					5%	5%	30%	
Maint Worker II									2%	70%					10%	10%	18%	
Maint Worker II									2%	60%					20%	20%	18%	
Maint Worker II									2%	70%					10%	10%	18%	
Lead Maint Worker II									55%	10%						0%	35%	
Construction Maint Tech					50%				25%	5%						0%	20%	
Facilities Maint Tech					50%				25%	5%						0%	20%	

APPENDIX B

CITY OF COOS BAY BUDGET - FISCAL YEAR 2021-2022
Salaries Charged to More than One Department by Percentage

	01-120 General	01-121 General	01-130 General	01-140 General	01-190 General	01-243 General	01-301 General	01-305 General	01-306 General	02-320 Gas Tax	03-350 WW	03-351 WW	03-352 WW	03-353 WW	03-355 WW	05-410 Hotel	08-304 Codes
Position / Staff	Manager	UR	Finance	Attorney	Non-dept	Codes Enf	Planning	Engineering	Parks	Maint	Admin.	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Bldg Codes
City Manager	10% 13%	40% 24%								7% 6%	10% 12%	8% 10%	7% 8%	5% 8%	5% 8%	5% 8%	3%
Executive Assistant	35%	20% 22%	17% 16%							6% 5%	7% 5%		3%	2% 3%	2% 3%	5%	2% 0%
City Attorney		30% 17%		30% 23%						3% 2%	7% 15%	10%	7% 10%	4% 10%	4% 10%	3% 2%	2% 1%
Finance Director	5%	37% 25%	15% 8%							5% 10%	8% 10%	7% 13%	5%	5%	5%	5% 17%	3% 2%
Deputy Finance Director		30% 17%	25% 27%							8% 10%	7% 8%	7% 10%	6% 4%	5% 4%	5% 4%	5% 12%	2% 4%
Finance Assistant		175% 14%	47%							11% 12%	5% 7%	5% 3%	4% 3%	2% 3%	2% 3%	4% 5%	3% 3%
Accounting Tech II		37% 20%	15% 20%							10%	8%	10%	3% 6%	3% 6%	3% 6%	8% 7%	3% 2%
Accounting Tech I		35% 20%	18% 20%							8% 10%	10%	10%	3% 6%	3% 6%	3% 6%	5% 7%	5% 2%
PW & CD Director		30% 25%						5%		15% 18%	10%	10%	8%	6% 8%	6% 8%	5% 3%	5%
GIS Coordinator		20%			13% 15%			10%		10% 13%		5%	5%	25% 35%	10% 15%		2%
Engineer		19% 10%						9% 7%			17% 5%	13% 21%	11% 15%	18% 23%	135% 19%		
Engineer Serv Coord		5%						5%		10%	10% 0%	20% 18%	15% 12%	25% 37%	10% 13%		
Engineering Tech		5% 0%						5% 10%		10%	10% 0%	20% 15%	15% 30%	25% 20%	10% 20%		
Contracts Admin Spec		30% 10%						5% 10%			10% 55%	15% 10%	10% 7%	15% 7%	15% 1%		
Comm Dev Administrator		50%					45%										5%
Planner II		50% 40%					50% 60%										
Code Enforcement						40%	10%										50%
Office Manager		20% 8%					15% 20%	0% 5%		5%		2% 3%	2% 3%	3% 3%	3% 3%		50%
Codes/Planning Spec		15% 8%					20% 5%	0% 5%		5%		2% 3%	2% 3%	3% 3%	3% 3%		50%
Codes/Planning Spec		10% 5%					80% 85%									5%	5%
Building Codes Admin		15%					5%										80%
Codes Inspector II FT		15%				35% 40%											50%
Codes Inspector II PT																	100%
Operations Administrator		40% 38%							7%	25%				0% 6%	8% 8%	20% 22%	
Contracts Admin Spec		25% 15%							13% 30%	45% 30%	5% 5%	0% 3%	0% 3%	0% 7%	12% 7%	5% 5%	
Operations Superintendent		15% 0%							30% 35%	30% 44%				5% 6%	5% 15%	15% 10%	
Mechanic II					66%					12%		3% 2%	3% 2%	10%	3%	1%	2%
Lead Maint Worker II									5%	60%					5%	30%	
Maint Worker II									2%	70%					10%	18%	
Maint Worker II									2%	60%					20%	18%	
Maint Worker II									2%	70%					10%	18%	
Lead Maint Worker II									55%	10%						35%	
Construction Maint Tech					50% 0%				25% 62%	5%						20% 33%	
Facilities Maint Tech					50% 0%			122	25% 62%	5%						20% 33%	

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2021

AFSCME - Contract Expires 06/30/2022

101.6%

	I	II	III	IV	V	VI	VII
GIS Coordinator	5672	5897	6135	6380	6633	6899	7071
Engineering Serv Coord Supervisor	5230	5440	5658	5884	6118	6363	6521
GIS Specialist	5157	5362	5575	5799	6031	6271	6429
Engineering Services Coord, Codes Inspector II	5032	5231	5443	5660	5888	6121	6274
Environmental Specialist (WQ)	5032	5231	5443	5660	5888	6121	6274
Intermediate Accountant, Planner II	4646	4833	5027	5226	5437	5655	5795
Codes Inspector I	4601	4785	4977	5173	5382	5597	5737
Planner I, Maintenance Foreman	4268	4440	4617	4802	4991	5193	5322
Treat/Collect/Maint Leads, Maint Spec (Electrician)	4268	4440	4617	4802	4991	5193	5322
Finance Assistant	4215	4384	4560	4741	4932	5130	5257
Facility Maint Tech, Eng Tech, Codes/Plan Tech	4016	4179	4344	4518	4699	4889	5010
Mechanic II, Maintenance Mechanic (WQ)	4016	4179	4344	4518	4699	4889	5010
Lead Maint II, Construction Maint Tech	4007	4167	4331	4505	4685	4873	4994
Accounting Technician II	3889	4047	4207	4375	4550	4732	4851
Office Mgr, Eng Aide II/Draftsman, Database Spec	3838	3992	4152	4318	4491	4672	4788
Treatment Operator II, Collections Operator II	3838	3992	4152	4318	4491	4672	4788
Maintenance Worker II	3828	3982	4140	4308	4481	4657	4773
Accounting Technician I	3750	3901	4056	4218	4387	4563	4678
Code Enforce, Econ Dev Asst, Plan Tech	3730	3879	4034	4194	4363	4536	4649
Librarian	3606	3748	3897	4053	4216	4387	4494
Treatment Operator I, Collections Operator I	3606	3748	3897	4053	4216	4387	4494
Codes/Plan Spec, Contracts Admin Spec	3534	3676	3820	3972	4133	4301	4405
Water Quality Admin Assistant	3534	3676	3820	3972	4133	4301	4405
Maintenance Worker I	3512	3653	3799	3953	4107	4273	4379
Plant OIT, Collection OIT, Utility Worker	3507	3649	3794	3946	4104	4268	4353
Codes Specialist, Secretary, PW Admin Clerk	3399	3535	3678	3825	3978	4137	4241
Library Assistant II	3241	3370	3505	3646	3792	3944	4043
Library Asst, Ref Serv Asst, ILL Tech, ILL/Out/Cour	3033	3154	3281	3412	3550	3688	3782
Courier Driver	2289	2382	2478	2577	2679	2788	2856

Certification Pay - Wastewater	Treatment Operator	Collections Operator
Level 3 Certification	3.5% base pay	3.5%
Level 4 Certification	6.0% base pay	---

IAFF - Contract Expires 06/30/2023

101.6%

	I	II	III	IV	V	VI
Lieutenant	5216	5477	5750	6036	6339	6657
Firefighter, Engineer	4966	5216	5477	5750	6036	6339

IAFF Certification Pay (% of base pay):

EMT Intermediate	4.0%
Paramedic	6.0%
Fire Officer I	1.0%
Fire Officer II	2.0%
Hazardous Materials Team Member	1.5%
Associates Degree	3.0%
Bachelors Degree	5.0%
Physical Abilities Test (IPAT), paid in November	1,000

NON-REPRESENTED EMPLOYEES

101.9%

	I	II	III	IV	V	VI
City Manager	11044	11597	12176	12785	13425	14096
Assistant City Manager/Finance Director	9102	9557	10037	10539	11064	11617
Fire Chief, Police Chief; PW/CD Director	8274	8688	9124	9581	10059	10561
City Engineer	7731	8119	8525	8949	9395	9866
Police Captain, Operations Administrator	7158	7518	7893	8285	8698	9135
Deputy Finance Dir, Comm Dev Administrator	7158	7518	7893	8285	8698	9135
Fire Battalion Chief	6952	7300	7662	8048	8452	8872
WQ Superintendent, WQ Administrator/Engineer II	6952	7300	7662	8048	8452	8872
Library Director	6799	7139	7495	7871	8264	8676
City Attorney, WQ Administrator/Engineer I	6788	7127	7481	7856	8250	8663
Bldg Codes Admin, Planning Director	6739	7077	7431	7801	8193	8600
Treatment Supervisor, Collections/Maint Supervisor	5562	5840	6129	6438	6761	7098
Deputy Library Director, ESO Director	4922	5169	5425	5698	5983	6282
Operations Supervisor, PW Admin Asst	4364	4581	4811	5053	5303	5570
Executive Assistant	3497	3671	3856	4048	4250	4464

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

	I	II	III	IV
Library Substitute	12.62	13.25	13.49	14.17
Library Page	12.00	12.50	13.00	13.50
Library Reference Substitute	14.71	15.44		
Evidence Custodian	25.00			

CBPOA - Contract Expires 6/30/2021

101.9%

	I	II	III	IV	V	VI
Sergeant	6181	6491	6815	7156	7515	7889
Police Officer	5090	5345	5612	5894	6187	6496
Communication Supervisor	4782	5021	5273	5536	5811	6101
Dispatcher	4164	4367	4588	4817	5056	5309
Clerical Specialist Supervisor	3980	4178	4390	4609	4841	5082
Clerical Specialist	3598	3777	3968	4168	4374	4594

CBPOA Certification Pay:

	Dispatcher	Officer
Intermediate DPSST Certification (3.5%)	185.81	227.36
Advanced DPSST Certification (6%)	318.54	389.77

CBPOA Longevity Pay (% of base pay):

	Clerical & Non-Cert Dispatch	Officers & Cert Dispatch
10 years	2.0%	0.0%
15 years	4.5%	2.5%
20 years	7.0%	5.0%
25 Years	9.0%	7.0%

Bilingual, Investigations, Canine, Motorcycle, or BA/BS (or equivalent)

AA/AS (or equivalent)	5.0%
Physical Abilities Test (ORPAT), paid in November	2.5%
	1,000

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 Urban Renewal Budget Acronyms

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