

City of Coos Bay



**Proposed Budget
FY 2023/2024**

City of Coos Bay Budget Committee

Fiscal Year 2023/2024

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Mark Anderson, Fire Chief
Chris Chapanar, Police Chief
Jim Hossley, Public Works/Community Development Director
Melissa Olson, Finance Director
Samantha Pierson, Library Director

**City of Coos Bay Budget 2023/2024
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Budget Committee Members

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CITY OF COOS BAY

BUDGET MESSAGE - FY 2023-2024

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) 2023-2024 (FYE24) proposed budget.

The City of Coos Bay's annual budget has been prepared pursuant to Oregon Local Budget Law and by utilizing the following budgetary practices:

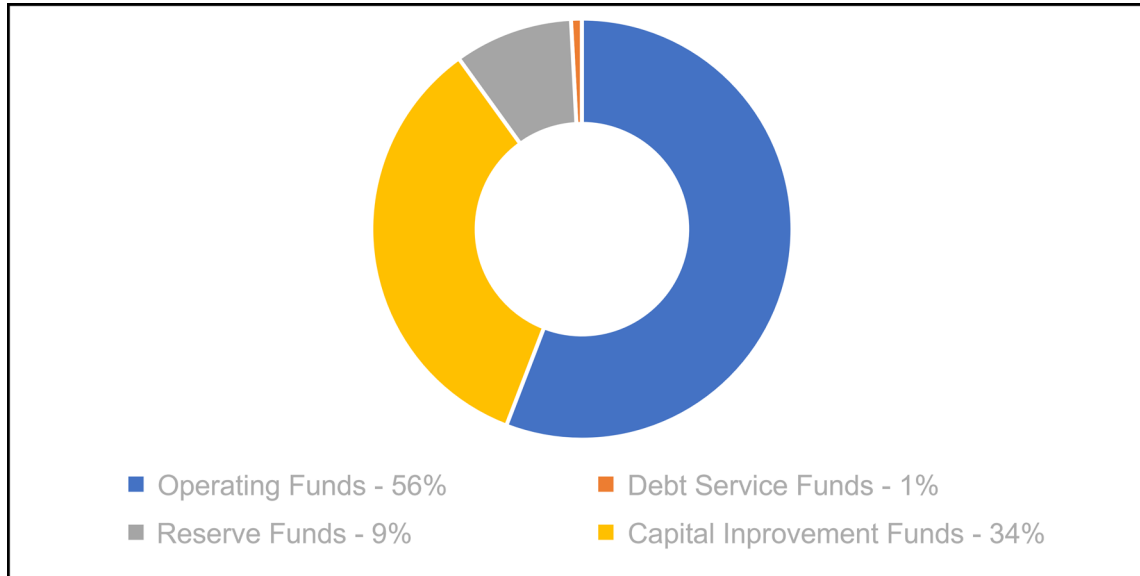
- Revenues are estimated conservatively.
- Expenditures are based on actual experience and incremental increases and/or decreases where needed.
- Reserves should be maintained at adequate funding levels in accordance with generally accepted accounting principles and to provide sufficient cash carryover 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 proposed budget presents my recommendations as Budget Officer and it incorporates the cooperative efforts of the city's management team.

The proposed budget is organized into 16 funds. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The proposed budget recommendations for all funds and accounts totals \$73,848,285 which includes \$19,700,494 for wastewater capital improvements and \$3,692,407 for street capital improvements.

The 16 funds in the proposed 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 near the end of 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 American Federation of State, County, and Municipal Employees (AFSCME) and Coos Bay Police Officer's Association (CBPOA) which include a 4% COLA based on negotiated CBAs the Consumer Price Index. At the time of publishing this document, the City is in the midst of negotiating a successor CBA with the International Association of Firefighter's (IAFF). For budgeting purposes, a 3% COLA was included for both IAFF and a 4% COLA for non-represented (management) personnel in the proposed budget.

Personnel expenses (salaries, taxes, insurance, retirement contributions and related employment costs) comprise just over 25% of the city's total operating budget. The city currently employs 129 employees and the proposed budget reflects employment related expenses totaling \$18,707,210 of which a little over 35% of the costs are for pension and health insurance benefits (medical, dental, vision, HSA/HRA, long term disability, accidental death/life, workers compensation, unemployment, etc.). Employment expenses related to the Public Employee Retirement System program (PERS) and health insurance collectively is expected to cost \$7,475,068 during the FYE2023 period, of which \$3,559,210 is for PERS obligations and \$3,919,627 for employee related insurance costs (includes payroll taxes

which funds Social Security, Medicare, etc). The proposed budget anticipates increases in employee related insurance costs (10% medical, vision and dental) over the prior fiscal year budget.

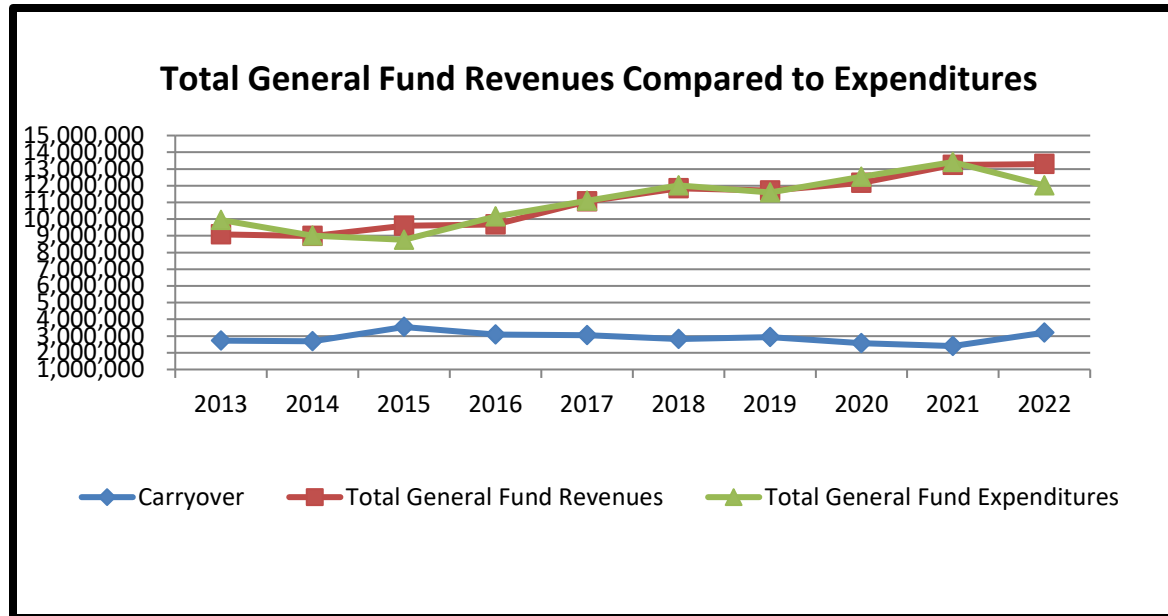
PERS rates are set by the Oregon Public Employees Retirement System every two fiscal years (in odd numbered fiscal years). These rates are based upon several actuarial factors intended to keep the retirement system solvent over time. The chart below provides a visual of the changes in PERS costs over the last ten years.



- **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 contracts with; Coos Art Association for operation of the Coos Art Museum; Coos Bay-North Bend-Charleston Visitor & Convention Bureau for the operation of the Coos Bay Visitor Information Center; Boys and Girls Club for youth recreation services; and 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) has been a challenge to maintain during previous budget years as our largest revenue source, property taxes, has limited growth potential per Measure 5 and the incremental revenue growth from property taxes is not enough to cover the increased cost of doing business. Below you will find a graft depicting a 10 year history of revenue, expenses and the carryover balance.



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. During FYE22 and FYE23, the city received federal funding to help support local response to the international COVID-19 pandemic. Those funds have been allocated for continuity of services provided through General Fund support and as way to stabilize the carryover which has been on a downward trend since 2015.

General Fund Revenue resources are estimated to be:

1. Carryover	\$4,300,000
2. Property Taxes	7,209,884
3. Franchise Taxes	2,095,000
4. Licenses & Permits	140,800
5. Fines, Grants, & State Revenues	1,128,091
6. Use of Money & Property	130,700
7. Services & Repayments	2,070,530
8. Other Revenue	40,050
9. Du Jour Financing Repayment	1,632,285
Total (including carryover):	\$18,747,340

Street Maintenance and Capital funds: Maintaining the city’s street infrastructure is an ongoing concern. The pavement network within the city consists of 130 lane miles of asphalt road, 14 lane miles of concrete road, and 23 lane miles of gravel road (including alleys). In 2015 the estimated total replacement value of the asphalt covered streets was just over \$66M, and per the 2015 Pavement Condition Survey, \$17M worth of improvements were needed at that time 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 \$4,067,407 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 \$3,692,407 is proposed for street & sidewalk maintenance and capital improvement projects. The remaining funds will be use in part to pay personnel, debt service, 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 6.5%. The rate reflects a policy decision to manage debt as a way to stabilize rates based on the recommendation of the commissioned Sewer Rate – Cost of Service Study. 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). The proposed budget includes \$12,300,00 in loan and grant proceeds, coupled with resources on hand to undertake \$17,615,988 in wastewater utility capital improvement.

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–Charleston 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, Coquille Indian Tribe, and Coos County. The revenue source for this fund is derived from the city's established lodging tax on short term rental businesses operating within the city. The proposed budget reflects a 22% over budgeted FYE23. The increase is based on revenues received to date during the FYE23 cycle.

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. As we are in between timber harvest projects, the proposed budget reflects limited capital purchases.

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 FYE24. Currently, the fund has approximately \$1,154,000.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,518,012 as well \$744,820 for costs to manage the costs associated to manage the two Urban Renewal Districts and their associated projects.

Fund Presentation Revision: As in prior budget cycles, the funds in use are reviewed for compliance with generally accepted accounting practices, as well as for clarity and transparency. While doing so for the proposed FYE24 budget, the 9-1-1 Tax Fund composition was re-envisioned with the result including the full costs associated with operation and management of the North Coos 911 Dispatch Center. Historically, the 9-1-1 Tax Fund only included a portion of the Dispatch Center's costs, with the rest of the related costs recorded and reporting within the General Fund's Division 242 Communications. This presentation is believed to more clearly provide the community with the costs of the Dispatch Center, including an annual transfer from the General Fund intended to be the city's contribution towards emergency dispatch services for Coos Bay.

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 with a large, looped initial "R" and a cursive "Craddock".

Rodger Craddock, City Manager/Budget Officer
April 5, 2023

CITY OF COOS BAY 2023-2024 BUDGET
Property Tax Levy Summary

Table 4a	Actual 2020-21	Actual 2021-22	Budget Adopted 2022-23	Budget Proposed 2023-24
Assessed Value (less URA excess value)	1,053,028,019	1,085,095,853	1,122,915,272	1,153,795,442
General Fund Tax Imposed (within statutory limits)	6,505,857	6,701,843	6,881,599	7,317,397
Tax Rate (/1000, Gen Fund-Certified)	6.3643	6.3643	6.3643	6.3643
Assessed Value	1,194,432,785	1,235,191,890	1,283,028,458	1,318,311,741
GO Bonds Tax Imposed - Certified	527,259	540,298	549,667	536,667
Tax Rate (/1000, GO Bonds-Certified)	0.4465	0.4374	0.4284	0.4071
TOTAL PROPERTY TAX IMPOSED	7,021,971	7,242,141	7,431,266	7,854,064
Total City Tax Rate Per Thousand (before reduction)	6.8108	6.8017	6.7927	6.7714

CITY OF COOS BAY 2023-2024 BUDGET
General Fund Tax Levy Computations

	Actual 2020-21	Actual 2021-22	Budget Adopted 2022-23	Budget Proposed 2023-24
Carryover	2,569,008	2,402,435	3,200,000	4,300,000
Current Property Taxes	6,265,366	6,483,648	6,684,613	6,909,884
Delinquent Taxes	305,995	397,798	300,000	300,000
Non Property Tax Revenues	5,320,474	7,588,901	7,041,567	5,605,171
Du Jour Repayment	1,353,000	1,509,504	1,751,450	1,632,285
Total Revenues	13,253,607	18,382,286	18,977,630	18,747,340
Property Tax Revenue (within statutory limits)	6,505,857	6,701,843	6,881,599	7,317,397
Estimated Uncollectible (7.5%-10%)	(316,913)	(402,111)	(412,896)	(439,044)
Net Property Tax Revenue	6,021,346	6,299,732	6,468,703	6,878,353
Actual Current Property Tax more/(less) than estimated	244,020	183,916	215,910	31,531

CITY OF COOS BAY 2023-2024 BUDGET
General Obligation Bonds Tax Levy Computations

	Actual 2020-21	Actual 2021-22	Budget Adopted 2022-23	Budget Proposed 2023-24
Carryover	483,453	571,921	90,000	100,000
Current Property Taxes	494,683	509,030	494,700	490,500
Delinquent Taxes	25,515	31,419	22,000	22,000
Non Property Tax Revenues	3,756	1,266	500	20,000
Total Revenues	1,007,407	1,113,636	607,200	632,500
Total Bonded Debt	490,351	486,268	494,700	483,000
Uncollectible	36,908	54,030	54,967	53,667
Taxes Necessary to Balance Budget	527,259	540,298	549,667	536,667
Tax Levy (imposed)	527,259	540,298	549,667	536,667
Less Uncollectible (5%-10%)	36,908	54,030	54,967	53,667
Taxes Necessary to Balance Budget (anticipated)	490,351	486,268	494,700	483,000
Total Revenues less Bonded Debt equals Carryover	517,056	627,368	112,500	149,500

**CITY OF COOS BAY 2023-2024 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series	Month/Day
				<u>2023</u>
749,000	106,000	855,000	Water Quality DEQ R24000	Aug 1st
105,000	15,500	120,500	Water Quality DEQ R24001	Aug 1st
122,500	37,000	159,500	Water Quality DEQ R24002	Aug 1st
5,000	1,500	6,500	Water Quality DEQ R24003	Aug 1st
0	67,500	67,500	Water Quality DEQ R24004	Aug 1st
8,000	2,000	10,000	Water Quality DEQ R24005	Aug 1st
86,500	5,900	92,400	Vaccon Truck (US Bank)	Aug 1st
21,000	800	21,800	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Sept 30th
6,200	2,600	8,800	Water Board 2005-OECDD 6/2005 (12/29 mature)	Dec 1st
473,000	10,000	483,000	Fire Station 4/2009 (6/28 mature)	Dec 1st
255,000	95,000	350,000	Water Board IFA Series 2010 (12/32 mature)	Dec 1st
187,500	66,500	254,000	Water Quality IFA 1 Series 2012 (est 2027 mature)	Dec 1st
340,500	63,000	403,500	Water Quality IFA 2 Series 2013 (est 2028 mature)	Dec 1st
420,000	15,000	435,000	Water Board Refunding Water Series 2016 (12/24 mature)	Dec 1st
				<u>2024</u>
51,000	5,100	56,100	Sweeper Truck (US Bank)	Feb 1st
0	106,000	106,000	Water Quality DEQ R24000	Feb 1st
0	15,500	15,500	Water Quality DEQ R24001	Feb 1st
0	37,000	37,000	Water Quality DEQ R24002	Feb 1st
0	1,500	1,500	Water Quality DEQ R24003	Feb 1st
0	67,500	67,500	Water Quality DEQ R24004	Feb 1st
0	2,000	2,000	Water Quality DEQ R24005	Feb 1st
21,000	800	21,800	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Mar 31st
0	10,000	10,000	Fire Station 4/2009 (6/28 mature)	Jun 1st
0	7,393	7,393	Water Board Refunding Water Series 2016 (12/24 mature)	Jun 1st
2,851,200	741,093	3,592,293		

SUMMARY				
723,200	121,593	844,793	Water Board Projects (Fund 1)	
25,500	2,550	28,050	Street Division Projects (Fund 2)	
1,629,500	596,950	2,226,450	Water Quality Projects (Fund 3)	
473,000	20,000	493,000	Fire Station (Fund 11)	
2,851,200	741,093	3,592,293	TOTAL ANNUAL DEBT	

CITY OF COOS BAY 2023-2024 BUDGET
Transfers

	DESCRIPTION	IN	OUT
GENERAL FUND			
to 911 Tax Fund	Cost of Coos Bay Dispatch Services	-	1,319,969
to Rainy Day Fund	2.5% of Prior Year Ending Fund Balance	-	107,500
to Fire Equipment Reserve Fund	10% Fire Service Contracts (Bunker Hill, Libby, Timber Park)	-	100,000
to Capital Improvement Fund	Support of Technology Services & Equipment	-	100,000
to Capital Improvement Fund	Support of Equipment Purchases	-	50,000
to Capital Improvement Fund	Support of Park Improvements	-	50,000
STATE GAS TAX FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	20,000
WATER QUALITY FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	80,000
BUILDING CODES FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	12,000
911 TAX FUND			
from General Fund	Cost of Coos Bay Dispatch Services	1,319,969	-
FIRE EQUIPMENT RESERVE FUND			
from General Fund	Fire Equipment Replacements	100,000	-
CAD GROUP RESERVE FUND			
from Capital Improvement Fund	Group Dispatch Equipment Replacement	15,000	-
RAINY DAY FUND			
from General Fund	Reserve of Funds for Economic/Emergency Situations	107,500	-
CAPITAL IMPROVEMENT FUND			
from General Fund	Support of Technology Services & Equipment	100,000	-
from General Fund	Support of Equipment Purchases	50,000	-
from General Fund	Support of Park Improvements	50,000	-
from State Gas Tax Fund	Support of Technology Infrastructure Replacements	20,000	-
from Water Quality Fund	Support of Technology Infrastructure Replacements	80,000	-
from Building Codes Fund	Support of Technology Infrastructure Replacements	12,000	-
to CAD Group Reserve Fund	Group Dispatch Equipment Replacement	-	15,000
TOTAL TRANSFERS IN & OUT		<u>1,854,469</u>	<u>1,854,469</u>

**CITY OF COOS BAY 2023-2024 BUDGET
Summary of Resources - By Fund Type**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>		<u>Proposed 2023-24</u>
OPERATING FUNDS RESOURCES				
15,813,923	18,382,286	18,977,630	General Fund	18,747,340
1,870,291	2,280,295	2,370,000	State Gas Tax Fund	1,749,500
16,676,830	18,322,448	17,196,000	Water Quality Fund	12,640,500
1,312,551	1,350,448	1,234,000	Hotel/Motel Tax Fund	1,391,500
2,542,539	2,855,190	2,708,950	Library Fund	3,021,200
1,223,691	1,164,486	1,135,100	Library ESO Fund	983,420
925,877	851,872	649,500	Building Codes Fund	621,500
273,022	515,331	844,250	9-1-1 Tax Fund	2,135,969
<u>40,638,724</u>	<u>45,722,356</u>	<u>45,115,430</u>	Total Operating Funds Resources	<u>41,290,929</u>
DEBT SERVICE FUNDS RESOURCES				
3,970,406	1,113,635	655,200	General Obligation Redemption Fund	614,000
7,378,881	5,563,458	-	Revenue Bond Fund	-
<u>11,349,288</u>	<u>6,677,093</u>	<u>655,200</u>	Total Debt Service Funds Resources	<u>614,000</u>
CAPITAL IMPROVEMENT FUNDS RESOURCES				
179,910	179,910	-	Special Improvement Fund	-
2,444,089	771,657	-	Street Improvement Fund	-
134,652	69,487	-	Parks Improvement Fund	-
2,145,511	5,916	-	Bicycle/Pedestrian Path Construction Fund	-
15,949	-	-	Transportation SDC Fund	-
270,336	270,336	-	Water Quality SDC Fund	-
20,819	20,820	-	Stormwater SDC Fund	-
7,612,637	7,818,491	13,584,000	Water Quality Improvement Fund	19,700,494
-	3,893,400	5,702,848	Capital Improvement Fund	5,217,231
-	291,155	294,500	SDC Fund	303,500
<u>12,823,903</u>	<u>13,321,172</u>	<u>19,581,348</u>	Total Capital Improvement Funds Resources	<u>25,221,225</u>
RESERVE FUNDS RESOURCES				
47,643	64,671	273,200	Fire Equipment Reserve Fund	410,531
397,762	162,629	-	Major Capital Reserve Fund	-
5,103,372	4,938,033	4,963,000	Jurisdictional Exchange Reserve Fund	4,990,000
334,667	119,684	-	Technology Reserve Fund	-
64,388	18,711	35,550	CAD Group Reserve Fund	50,100
1,017,078	1,071,531	1,167,000	Rainy Day Reserve Fund	1,271,500
<u>6,964,910</u>	<u>6,375,259</u>	<u>6,438,750</u>	Total Reserve Funds Resources	<u>6,722,131</u>
<u>71,776,825</u>	<u>72,095,880</u>	<u>71,790,728</u>	TOTAL RESOURCES - ALL FUNDS	<u>73,848,285</u>

CITY OF COOS BAY 2023-2024 BUDGET
Summary of Expenditures - By Fund Type

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>		<u>Proposed 2023-24</u>
OPERATING FUNDS EXPENDITURES				
15,813,923	18,382,286	18,977,630	General Fund	18,747,340
1,870,291	2,280,295	2,370,000	State Gas Tax Fund	1,749,500
16,676,830	18,322,448	17,196,000	Water Quality Fund	12,640,500
1,312,551	1,350,448	1,234,000	Hotel/Motel Tax Fund	1,391,500
2,542,539	2,855,190	2,708,950	Library Fund	3,021,200
1,223,691	1,164,486	1,135,100	Library ESO Fund	983,420
925,877	851,872	649,500	Building Codes Fund	621,500
273,022	515,331	844,250	9-1-1 Tax Fund	2,135,969
<u>40,638,724</u>	<u>45,722,356</u>	<u>45,115,430</u>	Total Operating Funds Expenditures	<u>41,290,929</u>
DEBT SERVICE FUNDS EXPENDITURES				
3,970,406	1,113,635	655,200	General Obligation Redemption Fund	614,000
7,378,881	5,563,458	-	Revenue Bond Fund	-
<u>11,349,288</u>	<u>6,677,093</u>	<u>655,200</u>	Total Debt Service Funds Expenditures	<u>614,000</u>
CAPITAL IMPROVEMENT FUNDS EXPENDITURES				
179,910	179,910	-	Special Improvement Fund	-
2,444,089	771,657	-	Street Improvement Fund	-
134,652	69,487	-	Parks Improvement Fund	-
2,145,511	5,916	-	Bicycle/Pedestrian Path Construction Fund	-
15,949	-	-	Transportation SDC Fund	-
270,336	270,336	-	Water Quality SDC Fund	-
20,819	20,820	-	Stormwater SDC Fund	-
7,612,637	7,818,491	13,584,000	Water Quality Improvement Fund	19,700,494
-	3,893,400	5,702,848	Capital Improvement Fund	5,217,231
-	291,155	294,500	SDC Fund	303,500
<u>12,823,903</u>	<u>13,321,172</u>	<u>19,581,348</u>	Total Capital Improvement Funds Expenditures	<u>25,221,225</u>
RESERVE FUNDS EXPENDITURES				
47,643	64,671	273,200	Fire Equipment Reserve Fund	410,531
397,762	162,629	-	Major Capital Reserve Fund	-
5,103,372	4,938,033	4,963,000	Jurisdictional Exchange Reserve Fund	4,990,000
334,667	119,684	-	Technology Reserve Fund	-
64,388	18,711	35,550	CAD Group Reserve Fund	50,100
1,017,078	1,071,531	1,167,000	Rainy Day Reserve Fund	1,271,500
<u>6,964,910</u>	<u>6,375,259</u>	<u>6,438,750</u>	Total Reserve Funds Expenditures	<u>6,722,131</u>
<u>71,776,825</u>	<u>72,095,880</u>	<u>71,790,728</u>	TOTAL EXPENDITURES - ALL FUNDS	<u>73,848,285</u>

GENERAL FUND

Description

Taxpayer dollars are deposited in the General Fund, along with franchise taxes, licenses and permits, fines, grant and state revenues, services and repayments, financing repayment and miscellaneous revenues and carryover funds. This portion of the budget is comprised largely of discretionary funds since the Mayor and City Council can allocate the funds to programs and services in any area. In other words, there are few restrictions on how these resources may be allocated.

General fund dollars are used to support such City services as police, fire, planning, engineering, parks, and general government. This fund support 61.41 FTE.

Budgeted Personnel Expenses

Personnel related expenses listed within this departmental budget reflect the salary and associated benefits for 61.41 FTE. The allocation of personnel salaries charged to more than one Fund, department, or division can be found in the Appendix B at the end of this budget.

**CITY OF COOS BAY 2023-2024 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>		<u>Budget Proposed 2023-24</u>
2,569,088	2,402,435	3,200,000	Carryover	4,300,000
6,571,361	6,881,446	6,984,613	Property Taxes (Current + Delinquent)	7,209,884
2,058,076	2,079,439	2,020,000	Franchise Taxes	2,095,000
182,659	170,330	153,200	Licenses & Permits	140,800
1,778,119	2,890,912	2,882,068	Fines, Grants & State Revenues	1,128,091
98,013	80,362	78,000	Use of Money & Property	130,700
1,003,574	2,206,106	1,882,749	Services and Repayments	2,070,530
200,033	161,752	25,550	Other Revenue	40,050
<u>1,353,000</u>	<u>1,509,504</u>	<u>1,751,450</u>	Du Jour Financing Repayment	<u>1,632,285</u>
<u>15,813,923</u>	<u>18,382,286</u>	<u>18,977,630</u>	TOTAL GENERAL FUND RESOURCES	<u>18,747,340</u>

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
CARRYOVER					
2,569,088	2,402,435	3,200,000	01-000-300-0100	Carryover	4,300,000
<u>2,569,088</u>	<u>2,402,435</u>	<u>3,200,000</u>	Total Carryover		<u>4,300,000</u>
PROPERTY TAXES					
6,265,366	6,483,648	6,684,613	01-000-310-0100	Current Property Taxes	6,909,884
305,995	397,798	300,000	01-000-310-0200	Delinquent Property Taxes	300,000
<u>6,571,361</u>	<u>6,881,446</u>	<u>6,984,613</u>	Total Property Taxes		<u>7,209,884</u>
FRANCHISE FEES					
1,432,268	1,389,745	1,425,000	01-000-320-0100	Electric Utility	1,425,000
173,902	173,093	175,000	01-000-320-0200	Cable	175,000
219,681	242,920	200,000	01-000-320-0300	Garbage/Solid Waste	250,000
158,896	186,949	150,000	01-000-320-0400	Telecommunications/Telephone	160,000
73,329	86,732	70,000	01-000-320-0500	Natural Gas	85,000
<u>2,058,076</u>	<u>2,079,439</u>	<u>2,020,000</u>	Total Franchise Taxes		<u>2,095,000</u>
LICENSES AND PERMITS					
103,496	95,515	100,000	01-000-330-0100	Business Licenses	100,000
2,474	2,885	1,500	01-000-330-0101	Business Licenses - Late fees	2,500
2,619	2,367	2,000	01-000-330-0200	Liquor License Applications	2,000
275	350	1,000	01-000-330-0300	Card Table License & Permits	500
26,860	14,199	15,000	01-000-330-0650	Contract Plan Fees	5,000
38,335	48,711	25,000	01-000-330-1300	Plan Fees/ Permit	25,000
7,857	5,537	8,000	01-000-330-1500	Other Permits	5,000
743	766	700	01-000-330-2500	Seafood Market	800
<u>182,659</u>	<u>170,330</u>	<u>153,200</u>	Total Licenses and Permits		<u>140,800</u>

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
FINES, GRANTS & STATE RESOURCES					
81,527	83,966	70,000	01-000-340-0100	Court Fines	70,000
438	376	750	01-000-340-0200	Parking Fines	750
231,054	8,784	41,848	01-000-340-0300	State Grants	10,000
14,500	-	44,700	01-000-340-0301	State Marine Board Grant	14,500
108,549	-	-	01-000-340-0303	FEMA Grant	-
8,500	-	35,000	01-000-340-0309	State Grant/Fire Prevention	-
-	1,551,715	1,848,370	01-000-340-0317	Federal Grants	-
25,210	6,100	10,000	01-000-340-0320	Private Grants/Donations	5,000
-	-	40,000	01-000-340-0322	Fire Federal Grant	-
9,582	10,561	10,000	01-000-340-0323	Police Enforcement Grants	15,000
-	3,703	500	01-000-340-0325	Bulletproof Vest Grant	3,000
-	418,220	83,000	01-000-340-0340	CDBG Grant (NW Umpqua)	250,000
396,187	-	-	01-000-340-0350	Federal Other Financial Assist	-
16,081	13,753	13,000	01-000-340-0400	Cigarette Tax	13,000
327,100	306,730	310,000	01-000-340-0500	Alcohol Beverage Tax	310,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200
211,240	202,408	175,000	01-000-340-0700	State Revenue Sharing	175,000
73,620	31,220	12,000	01-000-340-0750	State Miscellaneous Revenue	15,000
25,000	-	25,000	01-000-340-0751	SCINT State Revenue	-
236,559	239,171	150,000	01-000-340-0752	Local Miscellaneous Revenue	235,000
7,200	7,505	7,200	01-000-340-0800	VCB Accounting Fees	8,641
2,075	3,000	1,500	01-000-340-0900	DUII Impact Panel Class Fees	2,000
2,497	2,500	3,000	01-000-340-1000	Range User Fees	-
<u>1,778,119</u>	<u>2,890,912</u>	<u>2,882,068</u>		Total Fines, Grants & State Resources	<u>1,128,091</u>
USE OF MONEY AND PROPERTY					
21,405	342	10,000	01-000-350-0100	Investment Interest Income	60,000
-	78	-	01-000-350-0150	Interest Income	-
49,791	51,129	42,000	01-000-350-0700	Moorage Fees	45,000
25,679	25,646	25,000	01-000-350-1200	Property Rental	21,450
-	715	-	01-000-350-1500	Range Lease Income	3,250
-	1,274	-	01-000-350-1550	Dock Lease Income	-
1,138	1,178	1,000	01-000-350-3000	Moorage - Late Fees	1,000
<u>98,013</u>	<u>80,362</u>	<u>78,000</u>		Total Use of Money and Property	<u>130,700</u>

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
SERVICES AND REPAYMENTS					
4,435	5,956	4,000	01-000-360-0100	Copies	4,000
23,220	21,690	18,000	01-000-360-0200	Lien Search Fees	20,000
74,067	132,960	85,000	01-000-360-0300	Police Services	165,000
560	385	500	01-000-360-0500	Alarm Permits & Fees	500
16,150	-	-	01-000-360-0525	Fire Protection - Jordan Cove	-
21,258	22,155	22,000	01-000-360-0575	Fire Protection - GMA Garnet	24,000
58,648	61,699	63,500	01-000-360-0600	Fire Protection - Bunker Hill	51,750
59,310	61,536	63,300	01-000-360-0700	Fire Protection - Timber Park	51,480
119,436	124,208	127,900	01-000-360-0900	Fire Protection - Libby Rural	104,580
2,250	576	250	01-000-360-1000	Fire Services - Reimbursements	500
223	-	2,000	01-000-360-1100	Police Services Reimbursements	500
977	4,108	500	01-000-360-1300	Public Records Request Revenue	1,000
620,100	935,903	666,324	01-000-360-2000	Urban Renewal Agency Mgmt	744,820
-	831,058	829,475	01-000-370-0100	CBNB Water Board Repayments	902,400
1,100	1,200	-	01-000-370-0300	Housing Principal Payments	-
1,840	2,672	-	01-000-370-0700	Loan Repayment Dist 99 - Misc	-
<u>1,003,574</u>	<u>2,206,106</u>	<u>1,882,749</u>	Total Services and Repayments		<u>2,070,530</u>
OTHER RESOURCES					
25,213	138,065	10,000	01-000-380-0100	Miscellaneous Revenue	25,000
2,347	2,673	3,000	01-000-380-0101	XBP Online Service Fees	2,500
32,013	11,018	10,000	01-000-380-0300	State Emergency Response	10,000
172	298	50	01-000-380-0400	Witness Fees	50
140,148	9,698	-	01-000-380-0500	Property Sales	-
138	-	2,500	01-000-380-1200	Abatement Expense Recovery	2,500
<u>200,033</u>	<u>161,752</u>	<u>25,550</u>	Total Other Resources		<u>40,050</u>
OTHER FINANCING SOURCES					
<u>1,353,000</u>	<u>1,509,504</u>	<u>1,751,450</u>	01-000-390-0600	URA Du Jour Financing	<u>1,632,285</u>
<u>1,353,000</u>	<u>1,509,504</u>	<u>1,751,450</u>	Total Other Financing Sources		<u>1,632,285</u>
<u>15,813,923</u>	<u>18,382,286</u>	<u>18,977,630</u>	TOTAL GENERAL FUND RESOURCES		<u>18,747,340</u>

**CITY OF COOS BAY 2023-2024 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

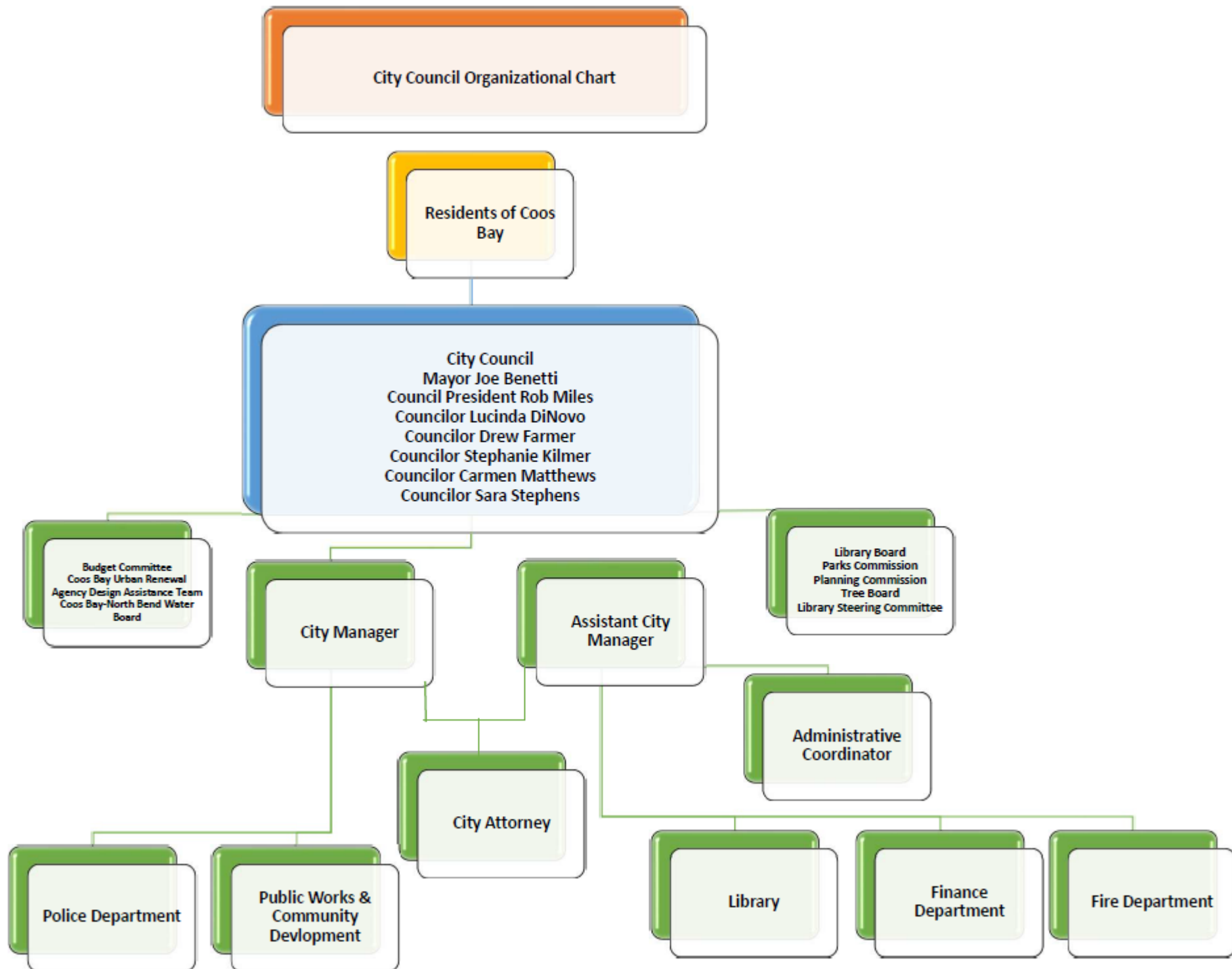
<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>Department</u>		<u>Proposed 2023-24</u>
GENERAL GOVERNMENT					
138,941	147,261	240,800	100	City Council	270,500
84,713	97,712	153,553	120	City Manager	164,949
744,850	832,551	666,324	121	URA Administration	744,820
143,763	172,439	145,632	130	Finance	177,214
43,933	52,374	75,365	140	City Attorney	68,585
189,629	167,767	175,000	170	City Hall	198,000
131,194	422,919	125,000	180	Community Contributions	42,525
359,094	497,219	608,944	190	Non-Departmental	638,620
<u>4,341,343</u>	<u>6,244,097</u>	<u>5,742,861</u>	195	Other Financing Uses & Expenditures	<u>6,019,768</u>
<u>6,177,460</u>	<u>8,634,339</u>	<u>7,933,479</u>		Total General Government	<u>8,324,981</u>
Public Safety					
4,491,800	4,531,744	5,081,630	240	Police Operations & Administration	5,137,880
871,205	1,013,976	1,101,200	242	Police Communication	-
73,111	89,661	-	243	Codes Enforcement (moved to Public Works)	-
<u>5,436,116</u>	<u>5,635,381</u>	<u>6,182,830</u>		Sub-total Police	<u>5,137,880</u>
<u>3,094,346</u>	<u>3,159,457</u>	<u>3,430,515</u>	261	Fire Department	<u>3,595,197</u>
<u>8,530,462</u>	<u>8,794,838</u>	<u>9,613,345</u>		Total Public Safety	<u>8,733,077</u>
Public Works & Community Development					
357,273	272,022	446,180	301	Planning	560,790
72,855	60,127	114,841	305	Engineering	157,660
675,873	620,961	681,392	306	Parks	795,479
-	-	188,393	310	Codes Enforcement (moved from Public Safety)	175,353
<u>1,106,001</u>	<u>953,110</u>	<u>1,430,806</u>		Total Public Works & Community Dev	<u>1,689,282</u>
<u>15,813,923</u>	<u>18,382,287</u>	<u>18,977,630</u>		TOTAL GENERAL FUND EXPENDITURES	<u>18,747,340</u>

CITY COUNCIL

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. Biennial elections are held in even numbered years. The Mayor and City Councilors also serve as council representatives on city boards, committees and commissions as well as other organizations in the community. Elected positions of the Mayor and City Councilors are strictly on a volunteer and unpaid basis.



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL 100

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
MATERIALS AND SERVICES					
11,315	6,874	10,000	01-100-520-2001	Meetings & Travel	10,000
13,229	14,172	14,500	01-100-520-2002	Membership Dues	15,200
11,750	6,358	7,500	01-100-520-2105	Advertising/Legal Publications	7,500
38,470	51,479	95,000	01-100-520-2108	Contractual	100,000
30,451	28,665	15,000	01-100-520-2109	Labor Negotiations	25,000
7,921	17,441	13,000	01-100-520-2113	Audit Fees	13,000
-	-	500	01-100-520-2122	Duplicating/Data Processing	500
177	139	3,500	01-100-520-2205	Office Supplies	2,000
-	-	300	01-100-520-2206	Postage	300
128	1,202	1,000	01-100-520-2421	Employee/Volunteer Recognition	2,000
20,500	17,500	20,000	01-100-520-2422	Economic Development	20,000
-	-	500	01-100-520-2423	Government Channel	-
5,000	3,431	60,000	01-100-520-2425	Library Planning Costs	75,000
<u>138,941</u>	<u>147,261</u>	<u>240,800</u>		Total Materials and Services	<u>270,500</u>
<u>138,941</u>	<u>147,261</u>	<u>240,800</u>		TOTAL CITY COUNCIL	<u>270,500</u>

CITY MANAGER'S OFFICE

Description

The City Manager's Office (CMO) 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 CMO 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 Personnel Expenses

The City Manager, Assistant City Manager, and the Administrative Coordinator 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 salary and associated benefits for 0.74 FTE. The allocation of personnel salaries charged to more than one department, division, or fund can be found in the Appendix B at the end of this budget.

City Manager's Office Organizational Chart

Citizens of Coos Bay

City Council
Mayor Joe Benetti
Council President Rob Miles
Councilor Lucinda DiNovo
Councilor Drew Farmer
Councilor Stephanie Kilmer
Councilor Carment Matthews
Councilor Sara Stephens

City Manager

Assistant City Manager

Administrative Coordinator

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY MANAGER 120

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
55,598	54,100	87,494	01-120-510-1001	Salaries	92,706
-	-	-	01-120-510-1002	Overtime	1,285
13,297	14,163	25,332	01-120-510-1003	PERS Retirement	30,330
3,269	3,481	7,060	01-120-510-1004	Employer Payroll Taxes	7,584
5,234	8,104	14,137	01-120-510-1005	Employee Insurance	13,945
-	-	288	01-120-510-1006	Unemployment	300
103	57	142	01-120-510-1007	Workers Compensation Insurance	199
<u>77,501</u>	<u>79,905</u>	<u>134,453</u>	Total Personnel Services		<u>146,349</u>
MATERIALS AND SERVICES					
3,625	7,375	8,500	01-120-520-2001	Meetings, Travel & Memberships	7,000
-	3,096	3,000	01-120-520-2005	Training	4,500
2,987	2,987	3,000	01-120-520-2108	Contractual	3,000
246	1,500	1,000	01-120-520-2122	Duplicating/Data Processing	1,000
-	280	-	01-120-520-2123	Printing	500
341	758	2,000	01-120-520-2205	Office Supplies	1,000
13	50	100	01-120-520-2206	Postage	100
-	1,761	1,500	01-120-520-2216	Small Equipment	1,500
<u>7,212</u>	<u>17,807</u>	<u>19,100</u>	Total Materials and Services		<u>18,600</u>
<u>84,713</u>	<u>97,712</u>	<u>153,553</u>	TOTAL CITY MANAGER		<u>164,949</u>

URBAN RENEWAL ADMINISTRATION

Program Description

The City of Coos Bay has two separate urban renewal districts. The Downtown District Plan was adopted in 1988 and includes the downtown core area and the industrial/ commercial/recreational areas located along the bay. The Empire District 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

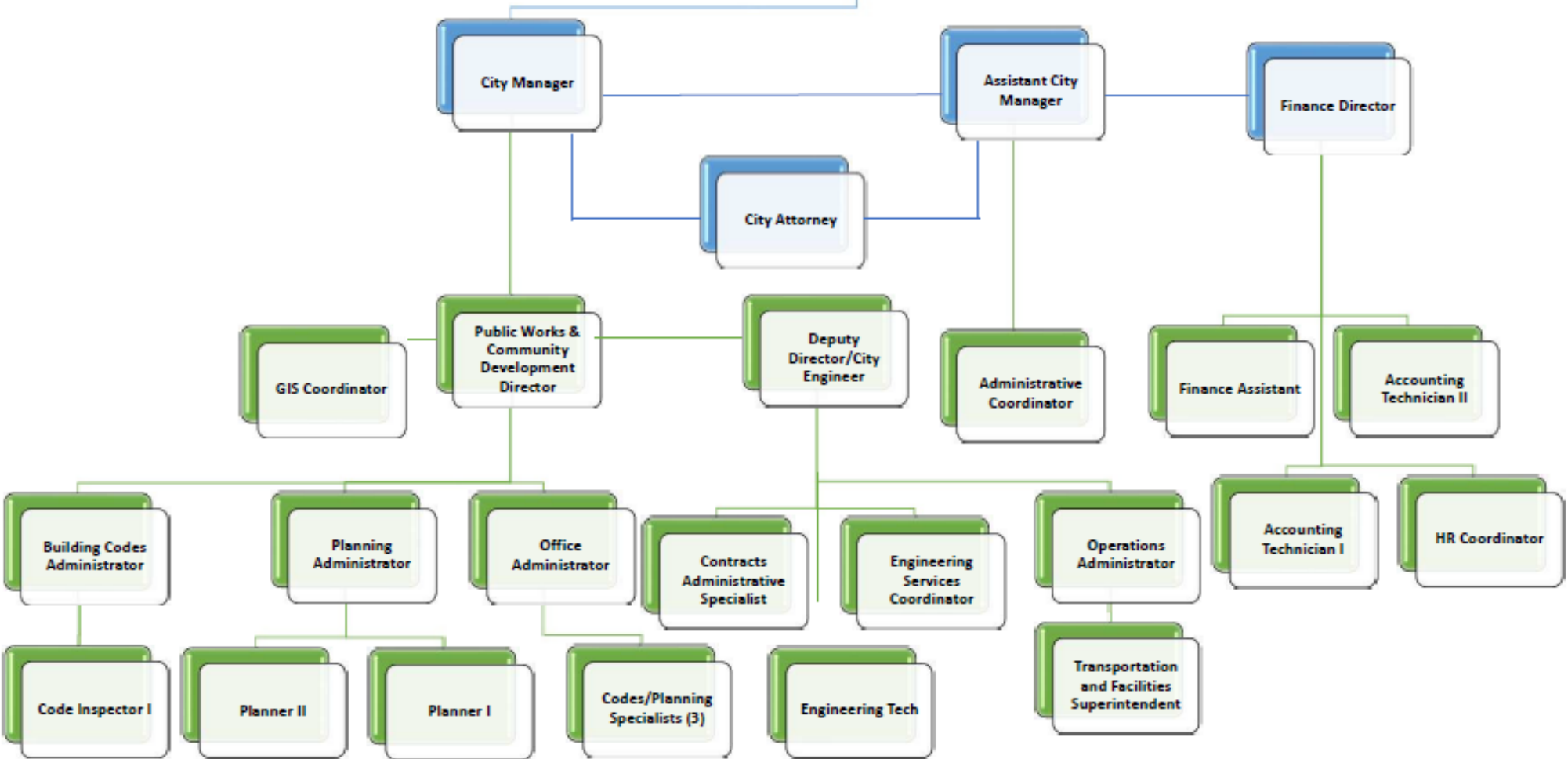
- ◆ Professional contracts such as engineering, design, audit, and consulting services
- ◆ Promotion of business retention and recruitment plan
- ◆ Management of the Urban Renewal Improvement Program and other grant/loan programs
- ◆ Management of improvement projects
- ◆ Provide staff to work for the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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this budget reflect salary and associated benefits for 4.95 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.

Urban Renewal Agency of the City of Coos Bay Organizational Chart

URA Board
 Stephanie Kilmer, Chair
 Drew Farmer, Vice Chair
 Lucinda DiNovo, Secretary
 Joe Benetti
 Carmen Matthews
 Rob Miles
 Sara Stephens



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION 121

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
482,823	525,145	395,753	01-121-510-1001	Salaries	430,933
137	205	3,032	01-121-510-1002	Overtime	4,020
104,241	125,499	103,238	01-121-510-1003	PERS Retirement	131,482
33,407	36,876	32,218	01-121-510-1004	Employer Payroll Taxes	35,140
89,783	114,219	93,606	01-121-510-1005	Employee Insurance	97,512
-	-	2,158	01-121-510-1006	Unemployment	1,878
4,701	3,082	3,219	01-121-510-1007	Workers Compensation Insurance	3,975
<u>715,092</u>	<u>805,026</u>	<u>633,224</u>		Total Personnel Services	<u>704,940</u>
MATERIALS AND SERVICES					
1,049	1,449	2,500	01-121-520-2001	Meetings, Travel & Memberships	2,500
1,909	1,550	200	01-121-520-2003	Publications	1,500
1,202	851	2,000	01-121-520-2108	Contractual	2,000
5,400	5,500	6,000	01-121-520-2113	Audit Fees	6,000
17,318	15,164	20,000	01-121-520-2120	Insurance	24,000
622	154	750	01-121-520-2122	Duplicating/Data Processing	650
-	-	250	01-121-520-2123	Printing	250
-	47	250	01-121-520-2205	Office Supplies	250
2,253	2,493	150	01-121-520-2206	Postage	1,730
5	179	500	01-121-520-2209	Document Recording	500
-	138	500	01-121-520-2216	Small Equipment	500
<u>29,758</u>	<u>27,525</u>	<u>33,100</u>		Total Materials and Services	<u>39,880</u>
<u>744,850</u>	<u>832,551</u>	<u>666,324</u>		TOTAL URBAN RENEWAL ADMINISTRATION	<u>744,820</u>

FINANCE DEPARTMENT

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 works closely with the Public Works and Community Development department to track capital projects, improvement districts, engineering and architectural contracts, management plans, Requests for Proposals and Qualifications, and special projects.

Budgeted 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 the salary and associated benefits for 1.17 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in the Appendix B at the end of this budget.

Finance Department Organizational Chart

Finance Director

Finance Assistant

HR Coordinator

Accounting Technician I

Accounting Technician II

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
78,267	95,444	68,766	01-130-510-1001	Salaries	93,022
14	460	1,059	01-130-510-1002	Overtime	1,760
16,148	22,274	15,885	01-130-510-1003	PERS Retirement	26,596
5,828	7,132	5,644	01-130-510-1004	Employer Payroll Taxes	7,661
21,058	23,807	16,509	01-130-510-1005	Employee Insurance	19,295
-	-	303	01-130-510-1006	Unemployment	368
76	74	66	01-130-510-1007	Workers Compensation Insurance	112
<u>121,391</u>	<u>149,191</u>	<u>108,232</u>		Total Personnel Services	<u>148,814</u>
MATERIALS AND SERVICES					
680	533	1,500	01-130-520-2001	Meetings, Travel & Memberships	1,500
354	397	4,000	01-130-520-2005	Training	4,000
15,971	16,430	24,000	01-130-520-2108	Contractual	16,000
945	698	2,000	01-130-520-2122	Duplicating/Data Processing	1,500
-	60	500	01-130-520-2123	Printing	500
2,080	3,232	2,000	01-130-520-2205	Office Supplies	1,500
1,290	1,344	1,500	01-130-520-2206	Postage	1,500
-	-	200	01-130-520-2208	Miscellaneous	200
80	84	200	01-130-520-2209	Document Recording	200
972	470	1,500	01-130-520-2216	Small Equipment	1,500
<u>22,372</u>	<u>23,248</u>	<u>37,400</u>		Total Materials and Services	<u>28,400</u>
<u>143,763</u>	<u>172,439</u>	<u>145,632</u>		TOTAL FINANCE DEPARTMENT	<u>177,214</u>

CITY ATTORNEY

Description

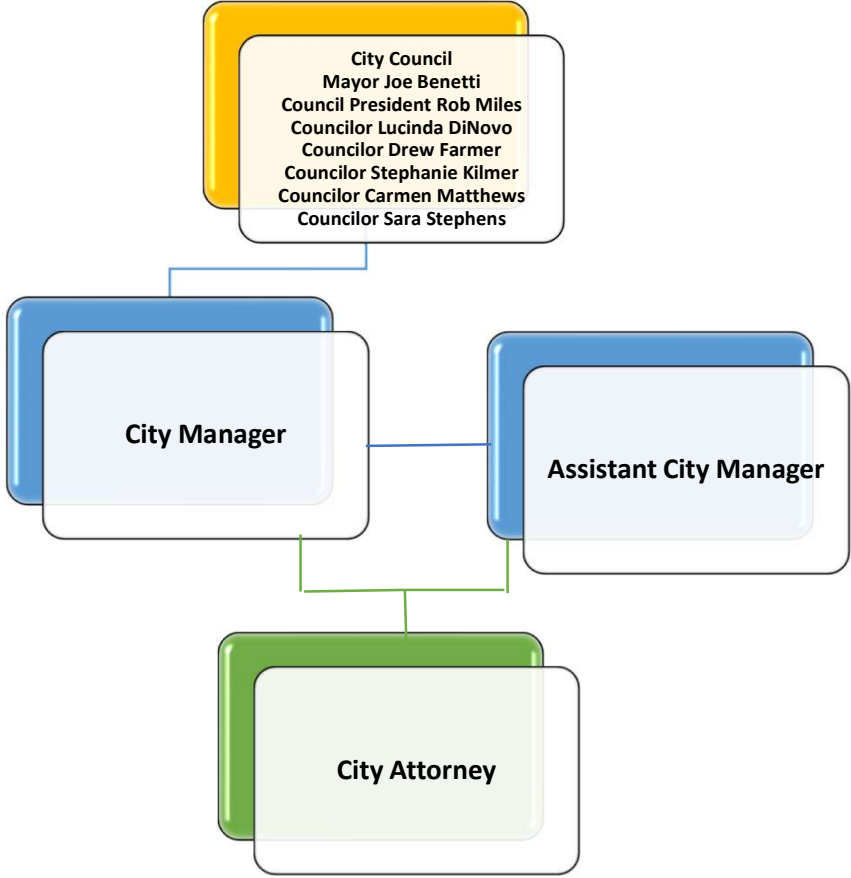
The City Attorney is the legal advisor, acting as attorney and counsel to the City Council, City Manager, city staff, boards and commissions, in matters relating to their official duties, and represents the city in legal proceedings in which it may have an interest. The City Attorney attends the City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

The City Attorney'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 Personnel Expenses

Personnel related expenses listed within this departmental budget reflect salary and associated benefits for 0.30 FTE. The allocation of personnel salaries charged to more than one Fund, department, or division can be found in the Appendix B at the end of this budget.

City Attorney's Office Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY 140

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
19,567	31,187	35,676	01-140-510-1001	Salaries	33,730
6,028	10,414	11,730	01-140-510-1003	PERS Retirement	12,811
1,424	2,274	2,880	01-140-510-1004	Employer Payroll Taxes	2,723
4,559	7,035	8,586	01-140-510-1005	Employee Insurance	7,818
-	-	83	01-140-510-1006	Unemployment	75
15	26	60	01-140-510-1007	Workers Compensation Insurance	78
<u>31,593</u>	<u>50,936</u>	<u>59,015</u>		Total Personnel Services	<u>57,235</u>
MATERIALS AND SERVICES					
413	494	750	01-140-520-2001	Meetings, Travel & Memberships	750
-	925	500	01-140-520-2003	Publications	500
11,927	-	15,000	01-140-520-2114	Special Counsel	10,000
-	19	100	01-140-520-2205	Office Supplies	100
<u>12,340</u>	<u>1,438</u>	<u>16,350</u>		Total Materials and Services	<u>11,350</u>
<u>43,933</u>	<u>52,374</u>	<u>75,365</u>		TOTAL CITY ATTORNEY	<u>68,585</u>

CITY HALL

Program Description

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

All expenses for building maintenance and any physical modifications for better operations are included here as well as the custodial supplies and equipment. This also includes the cost of landscape maintenance; however, the expenses for Parks Division staff to maintain the many park facilities are within the Parks Division's budget.

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL 170

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES					
57,121	63,727	60,000	01-170-520-2101	Utilities	63,000
20,858	20,519	20,000	01-170-520-2102	Telephone	22,000
57,159	56,947	50,000	01-170-520-2108	Contractual	58,000
-	7,222	1,000	01-170-520-2208	Misc Equipment/Furniture	1,000
1,947	2,722	3,500	01-170-520-2225	Janitorial Supplies	3,500
-	-	500	01-170-520-2231	Small Tools	500
52,544	16,630	40,000	01-170-520-2309	Building & Grounds Maintenance	50,000
<u>189,629</u>	<u>167,767</u>	<u>175,000</u>		Total Materials and Services	<u>198,000</u>
<u>189,629</u>	<u>167,767</u>	<u>175,000</u>		TOTAL CITY HALL	<u>198,000</u>

COMMUNITY CONTRIBUTIONS

Description

The City of Coos Bay established the Community Contributions section to provide support of community organizations that continually partner with the city to boost service levels to citizens. These organizations, traditionally non-profits, working in the social services field providing much needed support to the community. This section of the budget intends to record the expenditures approved by Council to support various community organizations. Over the past ten years, the amount provided to community groups has averaged 20% of the total State Revenue Sharing funds received from the State of Oregon, with the variation due to annual application submission.

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. Though there is not a set amount of this supportive funding, a benchmark of 25% of the annual State Revenue Sharing funds the city receives is the goal.

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS 180

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
MATERIALS AND SERVICES				
-	-	-	01-180-520-2401 Bay Area Concert Band	1,500
-	-	-	01-180-520-2404 Community Coalition of Empire	1,500
-	-	-	01-180-520-2405 CB Schools Comm Foundation	3,000
-	-	-	01-180-520-2406 The Nancy Devereux Center	2,000
2,000	4,000	5,000	01-180-520-2409 Alternative Youth Activities	5,000
2,500	-	2,000	01-180-520-2411 Bay Area Hospital Kids HOPE	3,000
10,000	10,000	10,000	01-180-520-2416 Boys and Girls Club	10,000
-	-	-	01-180-520-2424 Bob Belloni Ranch	7,000
1,500	1,249	-	01-180-520-2425 Mental Health Assoc of SW OR	-
5,000	5,000	5,000	01-180-520-2430 SW Oregon Veterans Outreach	6,525
10,000	10,000	10,000	01-180-520-2436 Coos Co Habitat for Humanity	-
2,500	-	-	01-180-520-2437 Common Ground Mediation	-
-	10,000	5,000	01-180-520-2438 Oregon Coast Community Action	5,000
34,625	382,645	83,000	01-180-520-2440 Neighborworks Umpqua (CDBG)	-
63,069	-	-	01-180-520-2450 Operation Holiday Gift Card	-
-	-	5,000	01-180-520-2451 Discretionary Contributions	5,000
-	25	-	01-180-520-2460 Community Support	-
<u>131,194</u>	<u>422,919</u>	<u>125,000</u>	Total Materials and Services	<u>49,525</u>
<u>131,194</u>	<u>422,919</u>	<u>125,000</u>	TOTAL COMMUNITY CONTRIBUTIONS	<u>49,525</u>

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. Over the past ten years, these grants have averaged 20% of the total funds received from the state for revenue sharing, with highest total given in FY11 \$64,240 and lowest in FY05 \$17,500. Funds provided conditionally upon the organization's continued existence. Grant requests are reviewed and awarded through budget process.

<u>Grants requests received from</u>	<u>Requests</u>
Alternative Youth Activities	5,000
Bay Area Concert Band	1,500
Bay Area Hospital Kids HOPE	3,000
Bob Belloni Ranch	7,000
Community Coalition of Empire	1,500
CB Schools Comm Foundation	3,000
Oregon Coast Community Action	5,000
SW Oregon Veterans Outreach	6,525
The Nancy Devereux Center	2,000
Total	<u><u>34,525</u></u>

NON-DEPARTMENTAL

Description

The Non-Departmental budget section 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/divisions into an internal service section 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 Personnel Expenses

Personnel related expenses listed within this budget reflect the salary and associated benefits for 1.79 FTE. The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B at the end of this budget.

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON-DEPARTMENTAL 190

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
44,241	117,917	122,075	01-190-510-1001	Salaries	119,582
1,141	10,452	7,463	01-190-510-1002	Overtime	7,803
8,956	28,604	30,267	01-190-510-1003	PERS Retirement	35,746
3,229	9,250	10,477	01-190-510-1004	Employer Payroll Taxes	10,300
13,429	40,157	43,478	01-190-510-1005	Employee Insurance	37,715
-	-	485	01-190-510-1006	Unemployment	448
1,233	3,033	4,483	01-190-510-1007	Workers Compensation Insurance	5,760
16	25	16	01-190-510-1008	Volunteer Workers Compensation	16
<u>72,245</u>	<u>209,438</u>	<u>218,744</u>		Total Personnel Services	<u>217,370</u>
MATERIALS AND SERVICES					
28,172	10,048	12,000	01-190-520-2004	Permits, License, Fees	12,000
-	-	5,000	01-190-520-2112	Storm/Flood Damage Repairs	5,000
12,798	7,720	10,000	01-190-520-2116	Internet Costs	10,000
213,913	250,573	281,000	01-190-520-2120	Insurance	342,000
-	-	2,000	01-190-520-2121	Insurance Deductible	2,000
1,743	2,840	1,000	01-190-520-2122	Duplicating/Data Processing	1,500
122	584	200	01-190-520-2202	Penalties & Refunds	500
576	565	1,000	01-190-520-2302	Postage Machine Rental	750
12,018	12,951	20,000	01-190-520-2320	Library Building Maintenance	20,000
194	170	3,000	01-190-520-2412	Safety & Health (OSHA)	2,000
17,313	2,330	-	01-190-520-2500	Bad Debt Expense	500
<u>286,849</u>	<u>287,781</u>	<u>335,200</u>		Total Materials and Services	<u>396,250</u>
CAPTIAL OUTLAY					
-	-	55,000	01-190-530-1000	Fleet Acquisition & Upfitting	25,000
-	-	<u>55,000</u>		Total Capital Outlay	<u>25,000</u>
<u>359,094</u>	<u>497,219</u>	<u>608,944</u>		TOTAL NON-DEPARTMENTAL	<u>638,620</u>

OTHER FINANCING USES AND EXPENDITURES

Description

The Other Financing Uses and Expenditures section of the budget 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 (short-term intergovernmental loans to the URA) to convert tax increment revenue into spendable construction funds. This loan is repaid within a few days.

Additionally, pass-through debt activity of the Coos Bay/North Bend Water Board is also recorded within this section. As co-owners of the Water Board, the cities of Coos Bay and North Bend each share in the debt obligations, with each debt issuance held in the name of the cities. The Water Board provides the funding for the annual debt service payments which are recorded in the General Fund's Services and Repayments revenue section. These transactions, the revenue received from the Water Board exactly equals the debt service payments.

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 during the first part of the fiscal year until the tax payments are received in November.

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES 195

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
DEBT SERVICE					
-	-	60,000	01-195-540-1000	Enterprise Lease - Principal	60,000
-	-	5,000	01-195-540-1100	Enterprise Lease - Interest	5,000
-	5,572	5,900	01-195-540-4001	WB Principal 2005/2006	6,200
-	3,048	2,800	01-195-540-4002	WB Interest 2005/2006	2,600
-	237,593	246,000	01-195-540-4003	WB Principal Series 2010	255,000
-	111,036	103,000	01-195-540-4004	WB Interest Series 2010	95,000
-	40,638	41,200	01-195-540-4005	WB Principal OTIB	42,000
-	2,664	2,200	01-195-540-4006	WB Interest OTIB	1,600
-	405,000	410,000	01-195-540-4007	WB Principal JPM 2016	420,000
-	25,506	18,375	01-195-540-4008	WB Interest JPM 2016	15,000
<u>-</u>	<u>831,057</u>	<u>894,475</u>	Total Debt Service		<u>902,400</u>
TRANSFERS OUT					
318,053	303,582	313,500	01-195-550-5000	TSF to Gas Tax Fund	-
-	-	-	01-195-550-5010	TSF to 911 Tax Fund	1,319,969
90,000	-	-	01-195-550-5020	TSF to Technology Reserve Fund	-
69,227	60,061	80,000	01-195-550-5021	TSF to Rainy Day Fund	107,500
23,739	12,372	100,000	01-195-550-5027	TSF to Fire Equip Reserve Fund	100,000
85,000	-	-	01-195-550-5035	TSF to Major Capital Fund	-
-	314,000	350,000	01-195-550-5045	TSF to Capital Improve Fund	200,000
<u>586,019</u>	<u>690,015</u>	<u>843,500</u>	Total Transfers Out		<u>1,727,469</u>
SPECIAL PAYMENTS					
-	-	12,000	01-195-555-1002	URA (grant proceeds transfer)	12,000
<u>-</u>	<u>-</u>	<u>12,000</u>	Total Special Payments		<u>12,000</u>
INTER-AGENCY PAYMENTS					
1,352,889	1,509,421	1,751,364	01-195-560-6003	URA Du Jour Financing	1,632,196
<u>1,352,889</u>	<u>1,509,421</u>	<u>1,751,364</u>	Total Inter-Agency Payments		<u>1,632,196</u>
<u>-</u>	<u>-</u>	<u>741,522</u>	01-195-560-6001	CONTINGENCY	<u>238,703</u>
<u>2,402,435</u>	<u>3,213,604</u>	<u>1,500,000</u>	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,500,000</u>
<u>4,341,343</u>	<u>6,244,097</u>	<u>5,742,861</u>	TOTAL OTHER EXPENDITURES		<u>6,019,768</u>
<u>6,177,460</u>	<u>8,634,339</u>	<u>7,933,479</u>	TOTAL GENERAL GOVERNMENT		<u>8,324,981</u>

POLICE DEPARTMENT

Department Mission Statement

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

Description

The department is comprised of the administrative, operations, and support services. Public Safety Communications related expenses can be found in the 9-1-1 Tax Fund 10 budget. Police administration provide leadership to Police Department personnel as it relates to the enforcement of federal and state laws, as well as city municipal codes. Police operations deliver direct law enforcement and investigative services to the community. Police officers handle over thirty thousand calls for law enforcement services each year. Nearly 4,500 of those calls for service require investigation, documentation (written reports), referral and/or follow up actions each year. In addition to their patrol and investigations, officers serve as active members on a number of interagency teams: Traffic Crash Investigation Team, Major Crime and Incident Team, Sexual Assault Response Team, Emergency Response Team, Adult Multi-Disciplinary Team, and Child Advocacy Multi-Disciplinary Team. 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 Personnel Expenses

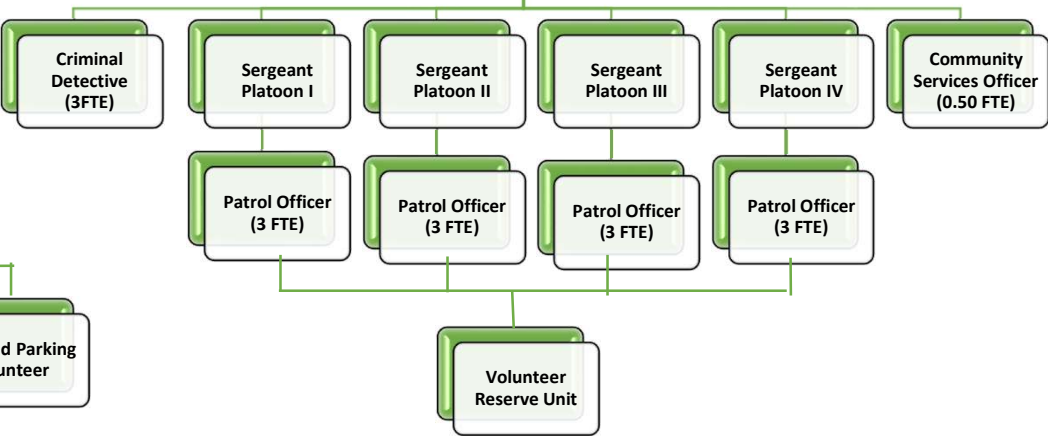
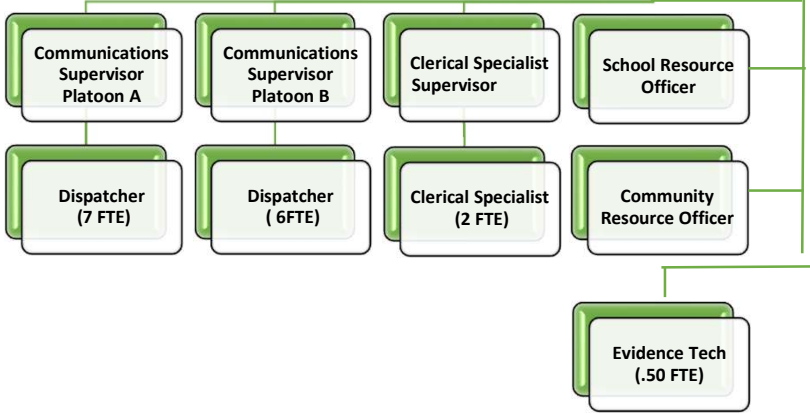
Personnel related expenses listed within this departmental budget reflect the salary and associated benefit costs for 28 FTE.

Police Department Organizational Chart

Police Chief

Administration Captain

Operations Captain



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
2,377,125	2,403,193	2,603,990	01-240-510-1001	Salaries	2,538,321
264,880	287,969	264,956	01-240-510-1002	Overtime	268,262
697,561	722,776	826,402	01-240-510-1003	PERS Retirement	950,855
192,059	196,485	231,716	01-240-510-1004	Employer Payroll Taxes	226,645
581,332	577,956	705,689	01-240-510-1005	Employee Insurance	672,250
-	-	9,250	01-240-510-1006	Unemployment	8,750
78,358	52,377	71,763	01-240-510-1007	Workers Compensation Insurance	86,443
1,144	487	3,864	01-240-510-1008	Volunteer Workers Compensation	2,354
<u>4,192,460</u>	<u>4,241,243</u>	<u>4,717,630</u>		Total Personnel Services	<u>4,753,880</u>
MATERIALS AND SERVICES					
3,330	3,056	3,000	01-240-520-2001	Meetings, Travel & Memberships	3,000
19,030	28,296	25,000	01-240-520-2005	Training	25,000
25,810	36,823	45,000	01-240-520-2102	Telephone	45,000
6,148	9,829	6,500	01-240-520-2106	Recruitment & Retention	6,500
4,458	4,104	5,000	01-240-520-2107	Police Reserves	5,000
11,262	14,531	27,000	01-240-520-2108	Contractual	24,500
630	3,263	2,000	01-240-520-2109	Health Screenings	2,000
4,412	3,217	4,500	01-240-520-2122	Duplicating/Data Processing	4,500
3,627	3,155	4,500	01-240-520-2123	Printing	4,500
2,011	410	28,000	01-240-520-2201	Uniform Allowance	28,000
18,599	23,039	-	01-240-520-2202	New Uniforms	-
3,871	7,320	4,500	01-240-520-2205	Office Supplies	4,500
7,244	7,557	7,500	01-240-520-2206	Postage	7,500
13,387	13,197	15,000	01-240-520-2209	Ammunition and Supplies	15,000
1,375	2,762	4,500	01-240-520-2212	Dog Care	4,500
9,257	8,653	10,000	01-240-520-2213	Safety Supplies	10,000
1,137	3,123	2,500	01-240-520-2217	Evidence Materials	2,500
25,000	-	-	01-240-520-2221	SCINT	-
42,255	59,082	60,000	01-240-520-2228	Petroleum Products	70,000
8,281	6,998	9,000	01-240-520-2303	Equipment & Repairs	9,000
10,523	9,344	12,500	01-240-520-2304	Equipment Maintenance Contract	15,000

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES (cont)					
31,269	31,521	36,000	01-240-520-2308	Automotive Parts	36,000
-	-	10,000	01-240-520-2311	Police Grants	15,000
881	857	1,000	01-240-520-2406	Special Investigations	1,000
-	-	500	01-240-520-2407	Reimbursables	500
113	4,626	3,000	01-240-520-2409	Crime Prevention Materials	3,000
-	-	1,000	01-240-520-2440	DUII Impact - Assigned	1,000
3,450	3,010	3,000	01-240-520-2441	Bulletproof Grant	3,000
22,368	1,563	1,000	01-240-520-2442	Canine - Assigned	1,000
17,452	1,165	10,000	01-240-520-2443	Range - Assigned	10,000
2,161	-	12,500	01-240-520-2444	Homeward Bound	12,500
-	-	10,000	01-240-520-2445	Nuisance Abatement	15,000
<u>299,340</u>	<u>290,501</u>	<u>364,000</u>		Total Materials and Services	<u>384,000</u>
<u>4,491,800</u>	<u>4,531,744</u>	<u>5,081,630</u>		TOTAL POLICE ADMIN & OPERATIONS	<u>5,137,880</u>

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS 242 (this division moved to Fund 10)

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
442,055	526,201	558,709	01-242-510-1001	Salaries	-
103,549	101,391	76,214	01-242-510-1002	Overtime	-
133,353	157,384	166,911	01-242-510-1003	PERS Retirement	-
40,303	46,340	51,314	01-242-510-1004	Employer Payroll Taxes	-
122,008	147,738	174,884	01-242-510-1005	Employee Insurance	-
-	-	3,503	01-242-510-1006	Unemployment	-
470	506	615	01-242-510-1007	Workers Compensation Insurance	-
<u>841,739</u>	<u>979,559</u>	<u>1,032,150</u>		Total Personnel Services	<u>-</u>
MATERIALS AND SERVICES					
515	437	750	01-242-520-2001	Meetings, Travel & Memberships	-
1,058	6,039	6,000	01-242-520-2005	Training	-
-	-	28,500	01-242-520-2104	CAD/RMS Lease	-
26,323	24,750	30,000	01-242-520-2108	Contractual	-
131	1,168	1,800	01-242-520-2202	New Uniforms	-
198	646	500	01-242-520-2205	Office Supplies	-
1,098	1,019	1,500	01-242-520-2303	Equipment & Repairs	-
143	359	-	01-242-520-2410	Chaplaincy/Volunteer Program	-
<u>29,466</u>	<u>34,417</u>	<u>69,050</u>		Total Materials and Services	<u>-</u>
<u>871,205</u>	<u>1,013,976</u>	<u>1,101,200</u>		TOTAL POLICE COMMUNICATIONS	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODE ENFORCEMENT 243 (moved to Public Works - Division 310)

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
47,241	40,650	-	01-243-510-1001	Salaries	-
275	86	-	01-243-510-1002	Overtime	-
9,112	9,267	-	01-243-510-1003	PERS Retirement	-
3,595	3,027	-	01-243-510-1004	Social Security/Medicare	-
6,429	13,259	-	01-243-510-1005	Employee Insurance	-
-	-	-	01-243-510-1006	Unemployment	-
708	401	-	01-243-510-1007	Workers Compensation Insurance	-
<u>67,358</u>	<u>66,691</u>	<u>-</u>		Total Personnel Services	<u>-</u>
MATERIALS AND SERVICES					
-	60	-	01-243-520-2001	Meetings, Travel & Memberships	-
275	270	-	01-243-520-2005	Training	-
5,452	22,186	-	01-243-520-2108	Contractual-Nuisance Abatement	-
26	-	-	01-243-520-2109	Hearings Officer	-
-	454	-	01-243-520-2201	Uniform Allowance	-
-	-	-	01-243-520-2228	Petroleum Products	-
-	-	-	01-243-520-2308	Automotive Parts	-
<u>5,754</u>	<u>22,970</u>	<u>-</u>		Total Materials and Services	<u>-</u>
<u>73,111</u>	<u>89,661</u>	<u>-</u>		TOTAL CODE ENFORCEMENT	<u>-</u>
<u>5,436,116</u>	<u>5,635,381</u>	<u>6,182,830</u>		TOTAL POLICE DEPARTMENT	<u>5,137,880</u>

FIRE DEPARTMENT

Department Mission Statement

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

Description

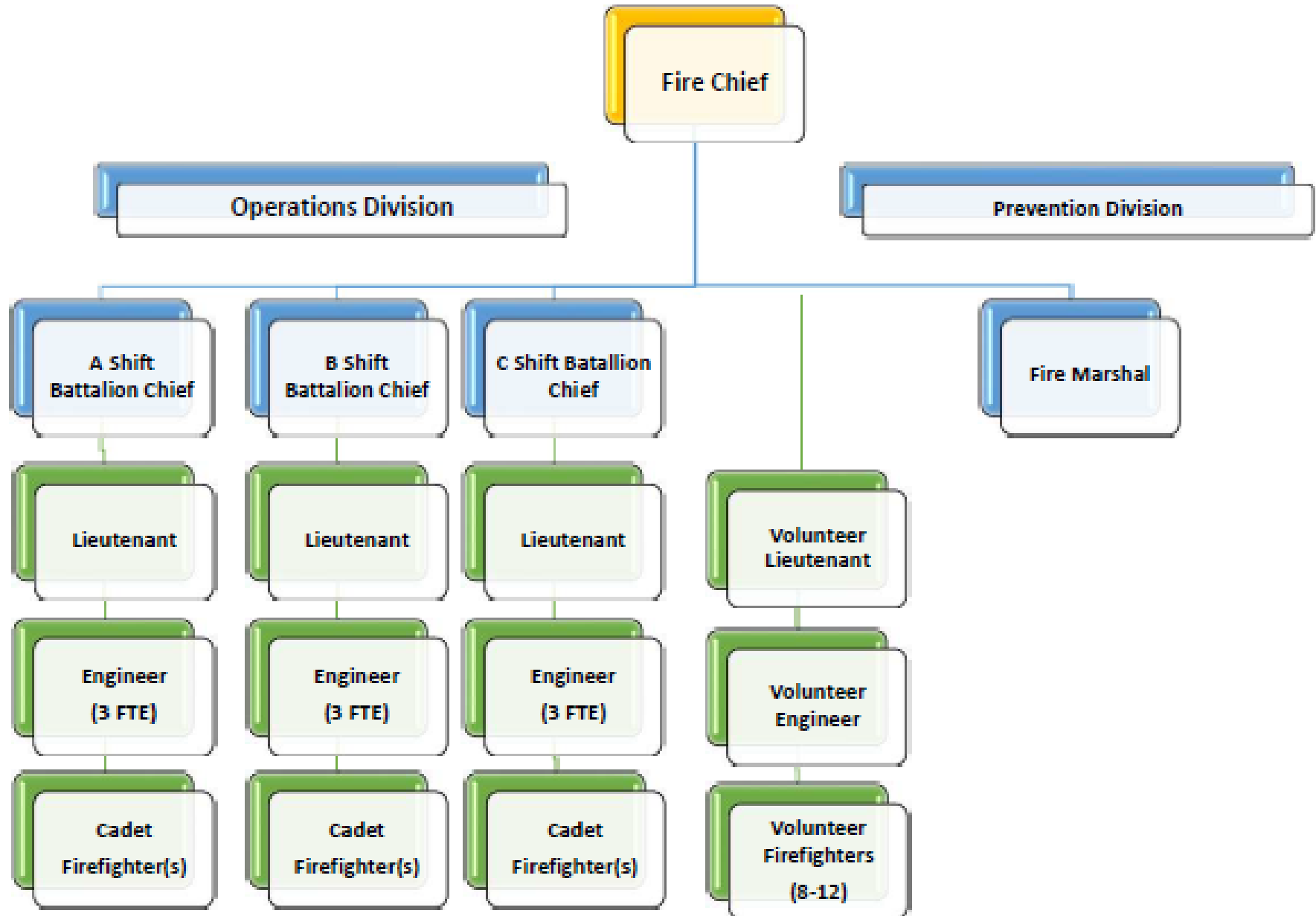
Services provided by the Fire Department include fire/rescue, emergency medical, fire/safety prevention, and public fire education, training, and emergency readiness. The Chief and Battalion Chiefs provide support, direction, control, coordination, and evaluation of the Department and personnel. Department staff provide emergency services in the areas of hazardous materials, fire, emergency medical, and various rescue practices, and all 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, and fire and life safety to all ages and demographics in the community. Other programs that benefit the community include a disaster preparedness program, school-based fire/safety programs, and citywide safety program administration.

Budgeted Personnel Expenses

Personnel related expenses listed within this departmental budget reflect salary and associated benefits for 16.25 FTE. The allocation of personnel salaries charged to more than one Fund, department, or division can be found in the Appendix B at the end of this budget.

Fire Department Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
1,455,668	1,498,037	1,706,646	01-261-510-1001	Salaries	1,750,660
142,818	149,266	121,366	01-261-510-1002	Overtime	128,502
421,939	479,594	533,713	01-261-510-1003	PERS Retirement	645,435
118,311	120,996	147,729	01-261-510-1004	Employer Payroll Taxes	151,917
336,894	323,443	365,772	01-261-510-1005	Employee Insurance	416,610
-	-	6,063	01-261-510-1006	Unemployment	6,313
44,615	37,928	41,017	01-261-510-1007	Workers Compensation Insurance	80,507
9,735	6,619	19,480	01-261-510-1008	Volunteer Workers Compensation	10,753
132	111	500	01-261-510-1010	ORS243 Vol Fire Life Insurance	500
<u>2,530,112</u>	<u>2,615,995</u>	<u>2,942,286</u>		Total Personnel Services	<u>3,191,197</u>
MATERIALS AND SERVICES					
364	3,743	5,000	01-261-520-2001	Meetings, Travel & Memberships	6,000
18,492	17,151	20,000	01-261-520-2005	Training	22,000
23,754	27,637	25,000	01-261-520-2101	Utilities	25,000
3,414	5,226	5,000	01-261-520-2102	Telephone	6,000
1,433	911	3,000	01-261-520-2106	Recruitment Expenses	3,500
5,346	32,749	77,000	01-261-520-2108	Contractual	41,000
36,000	36,000	36,000	01-261-520-2109	Contractual - Volunteers	36,000
2,425	1,247	1,000	01-261-520-2122	Duplicating/Data Processing	1,500
614	564	500	01-261-520-2123	Printing	800
11,212	11,101	12,500	01-261-520-2202	New Uniforms	15,000
7,987	8,056	8,000	01-261-520-2203	Propane/Natural Gas/Fuel Oil	8,000
2,379	2,153	3,000	01-261-520-2205	Office Supplies	3,000
467	1,043	500	01-261-520-2206	Postage	500
13,694	112,920	20,000	01-261-520-2207	Special Department Supplies	20,000
26,274	25,695	26,000	01-261-520-2213	Safety Supplies	30,000
11,189	11,143	5,000	01-261-520-2218	Emergency Medical Supplies	6,000
3,560	2,517	4,500	01-261-520-2221	Fire Prevention Materials	4,500
6,101	13,840	8,000	01-261-520-2223	Health Screenings	10,000
3,880	4,751	4,500	01-261-520-2225	Janitorial Supplies	5,000
5,287	9,935	7,500	01-261-520-2228	Petroleum Products	8,000

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
				MATERIALS AND SERVICES (cont)	
12,925	23,130	17,000	01-261-520-2230	Diesel (Motor Fuel)	20,000
23,607	30,557	25,000	01-261-520-2303	Equipment Repairs/Small Tools	30,000
2,040	1,544	2,000	01-261-520-2306	Ladder Testing	2,200
49,520	35,589	35,000	01-261-520-2308	Automotive Parts	35,000
50,904	23,259	20,000	01-261-520-2309	Building & Plant Maintenance	25,000
231,068	85,872	102,229	01-261-520-2311	Fire Grants Equipment	20,000
10,297	15,130	15,000	01-261-520-2315	Fire Hydrant Maintenance	20,000
<u>564,235</u>	<u>543,462</u>	<u>488,229</u>		Total Materials and Services	<u>404,000</u>
<u>3,094,346</u>	<u>3,159,457</u>	<u>3,430,515</u>		TOTAL FIRE DEPARTMENT	<u>3,595,197</u>
<u>8,530,462</u>	<u>8,794,838</u>	<u>9,613,345</u>		TOTAL PUBLIC SAFETY	<u>8,733,077</u>

PUBLIC WORKS AND COMMUNITY DEVELOPMENT

Program Description

The Public Works and Community Development Department is the largest of all city departments and is charged with operation and maintenance of the city's infrastructure, as well as administration of several city programs. The following divisions are within the department, represented throughout the budget in various funds, with a total of 42.94 FTE allocated across these funds and/or divisions. The division details can be found on each division's cover page, preceding their budget section.

Planning Division (General Fund)

Engineering Division (General Fund)

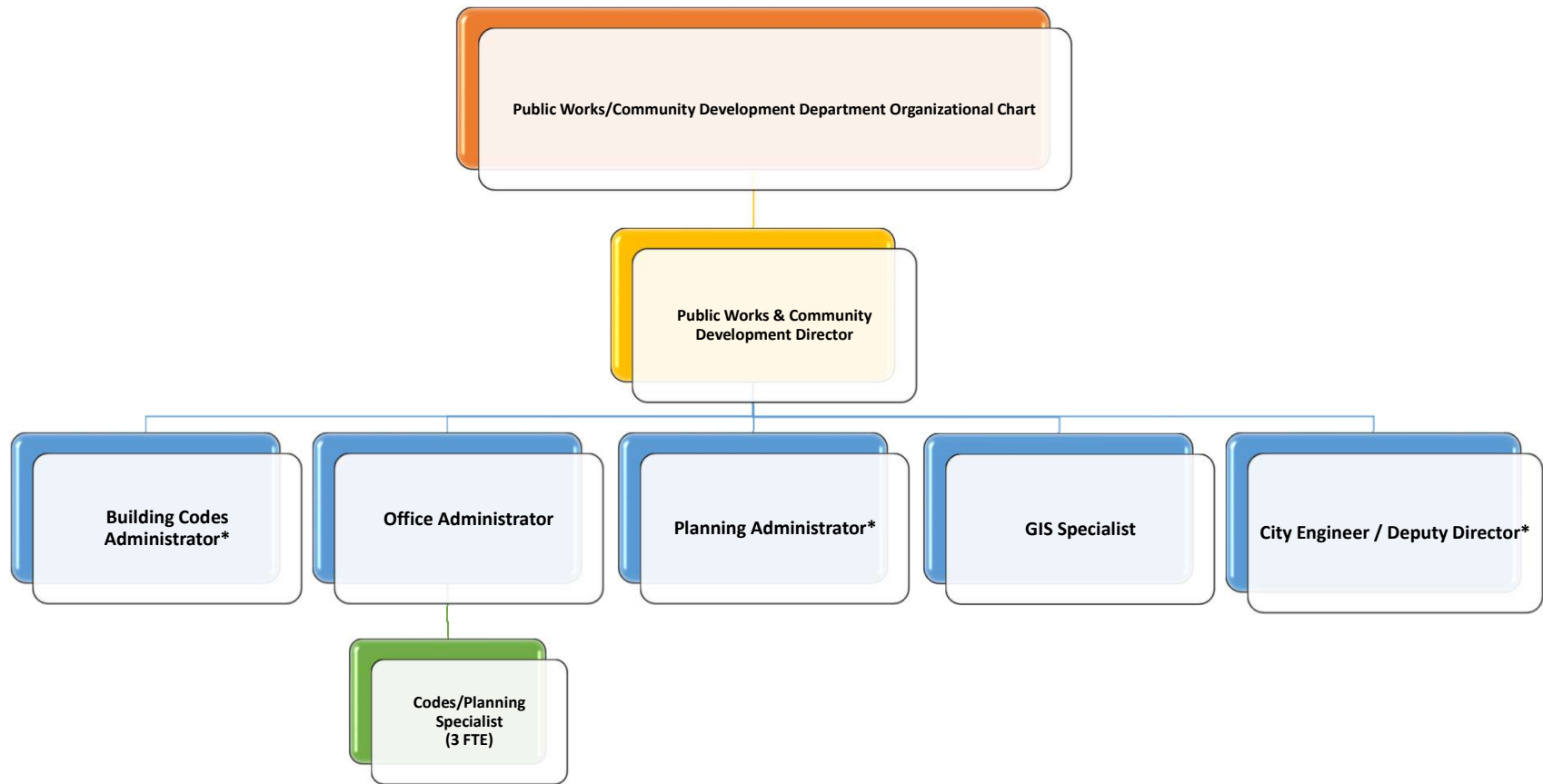
Parks Division (General Fund)

Code Enforcement (General Fund)

Transportation and Facilities Division (State Gas Tax Fund)

Water Quality Division (Water Quality Fund)

Building Code Division (Building Code Fund)



*See Individual Division Organizational Charts For More Detail

PLANNING

Program Description

Planning is a division of the Public Works and Community Development Department. The budget for Planning includes funding for planning and zoning related activities provided by the Division including personnel costs. Planning staff provide 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, staff, and developers.

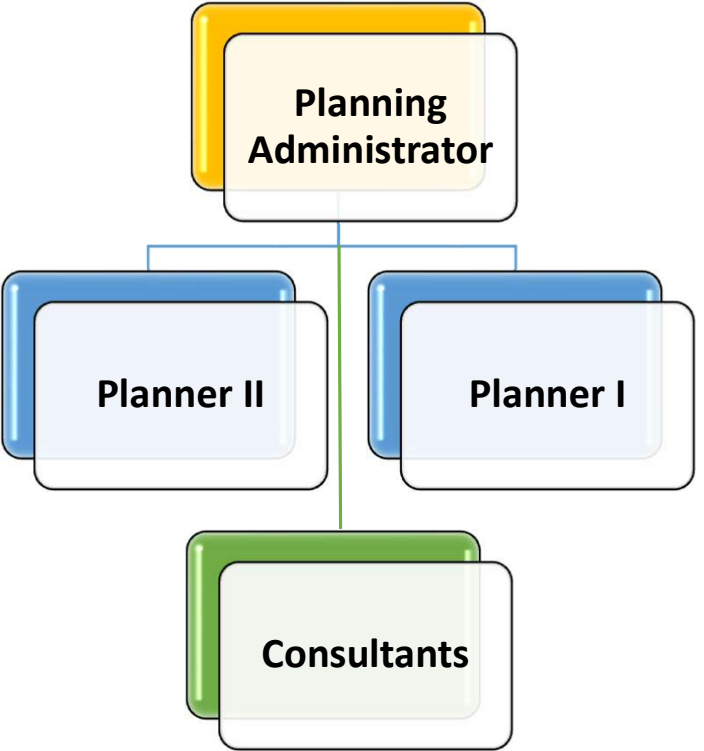
Planning staff review submitted plans and applications for compliance with the requirements of the city's municipal code and state law. Staff reviews the Comprehensive Plan and enacted ordinances to ensure they meet statewide planning goals, and to reflect the City Council's policy direction. Planning staff also recommends changes to streamline and simplify city review processes and provide services that are increasingly responsive to citizens.

The \$130,000 contractual line item includes outside professional services plus professional services for necessary updates to the Comprehensive Plan and text of the zoning ordinance plus other special planning projects.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this division reflect the salary and associated benefits for 3.77 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.

Planning Division Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING 301

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
146,789	126,124	181,427	01-301-510-1001	Salaries	242,392
-	-	1,959	01-301-510-1002	Overtime	3,406
33,105	28,439	45,688	01-301-510-1003	PERS Retirement	69,247
10,844	9,263	14,841	01-301-510-1004	Employer Payroll Taxes	19,883
43,498	42,607	57,757	01-301-510-1005	Employee Insurance	81,362
-	-	1,105	01-301-510-1006	Unemployment	943
282	412	253	01-301-510-1007	Workers Compensation Insurance	407
<u>234,516</u>	<u>206,847</u>	<u>303,030</u>		Total Personnel Services	<u>417,640</u>
MATERIALS AND SERVICES					
568	572	1,000	01-301-520-2001	Meetings, Travel & Memberships	1,600
-	1,448	2,600	01-301-520-2005	Training	10,000
-	58	200	01-301-520-2102	Telephone	200
1,625	937	1,500	01-301-520-2105	Advertising/Legal Publications	1,500
115,905	53,331	130,000	01-301-520-2108	Contractual	120,000
620	1,099	1,000	01-301-520-2122	Duplicating/Data Processing	1,000
-	-	500	01-301-520-2123	Printing	500
1,470	4,556	1,500	01-301-520-2205	Office Supplies	4,000
2,542	1,728	2,500	01-301-520-2206	Postage	2,500
-	1,165	500	01-301-520-2216	Small Equipment	500
-	82	1,000	01-301-520-2224	Data Processing Supplies	500
-	-	50	01-301-520-2228	Petroleum Products	50
-	-	100	01-301-520-2303	Equipment Repairs	100
26	121	400	01-301-520-2308	Automotive Parts	400
-	80	300	01-301-520-2417	Planning Commission	300
<u>122,757</u>	<u>65,175</u>	<u>143,150</u>		Total Materials and Services	<u>143,150</u>
<u>357,273</u>	<u>272,022</u>	<u>446,180</u>		TOTAL PLANNING	<u>560,790</u>

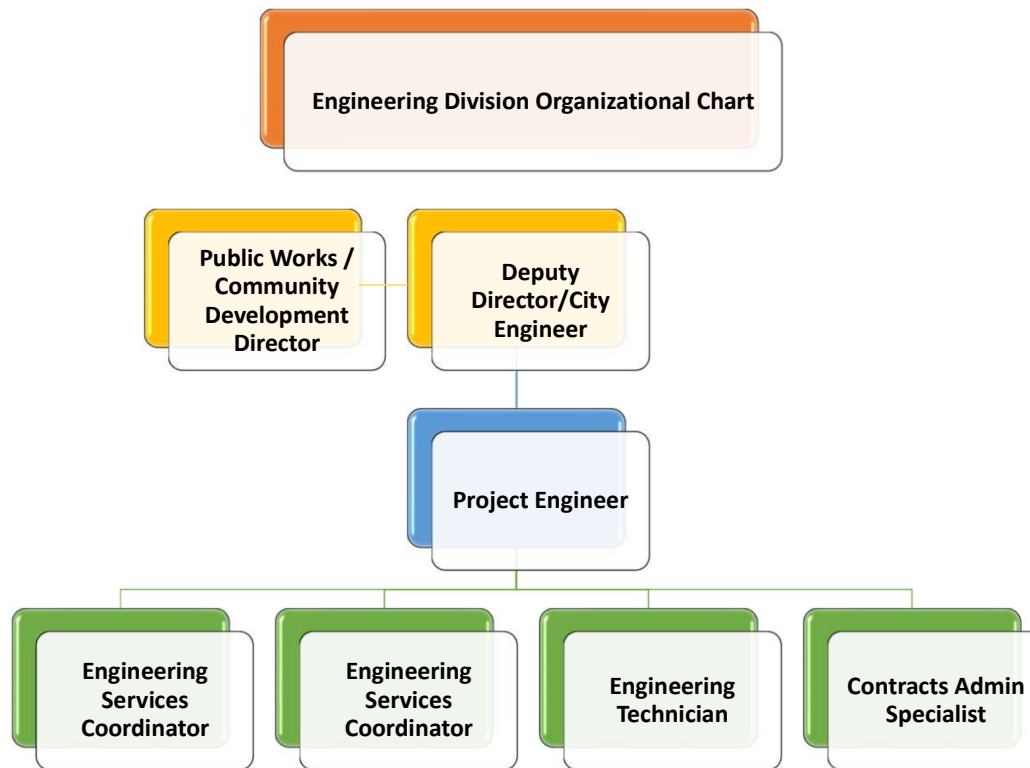
ENGINEERING

Program Description

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

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this departmental budget reflect salary and associated benefits for 1.12 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - ENGINEERING 305

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
36,834	32,008	63,159	01-305-510-1001	Salaries	84,484
5	-	1,011	01-305-510-1002	Overtime	1,198
7,169	6,629	14,850	01-305-510-1003	PERS Retirement	24,071
2,739	2,398	5,187	01-305-510-1004	Employer Payroll Taxes	6,926
10,102	4,633	8,572	01-305-510-1005	Employee Insurance	17,032
-	-	318	01-305-510-1006	Unemployment	393
307	231	394	01-305-510-1007	Workers Compensation Insurance	606
0	2	100	01-305-510-1008	Volunteer Workers Compensation	100
<u>57,157</u>	<u>45,899</u>	<u>93,591</u>		Total Personnel Services	<u>134,810</u>
MATERIALS AND SERVICES					
826	1,004	2,000	01-305-520-2001	Meetings, Travel & Memberships	2,000
-	-	100	01-305-520-2003	Memberships, Dues, Publications	100
63	300	700	01-305-520-2004	Permits, Licenses & Fees	700
202	994	1,500	01-305-520-2005	Training	1,500
104	890	600	01-305-520-2102	Telephone	2,200
896	246	500	01-305-520-2105	Advertising/Legal Publications	500
3,471	2,165	5,000	01-305-520-2108	Contractual	4,000
4,279	2,819	3,000	01-305-520-2122	Duplicating/Data Processing	3,000
349	299	300	01-305-520-2123	Printing Supplies/Equipment	300
249	593	750	01-305-520-2201	Uniform Allowance	750
2,555	1,967	2,000	01-305-520-2205	Office Supplies	3,000
2,093	385	2,000	01-305-520-2206	Postage	2,000
-	1,353	1,000	01-305-520-2216	Small Equipment	1,000
87	386	700	01-305-520-2228	Petroleum Products	700
179	233	300	01-305-520-2231	Small Tools	300
-	-	300	01-305-520-2303	Equipment Repairs	300
345	595	500	01-305-520-2308	Automotive Parts	500
<u>15,698</u>	<u>14,228</u>	<u>21,250</u>		Total Materials and Services	<u>22,850</u>
<u>72,855</u>	<u>60,127</u>	<u>114,841</u>		TOTAL ENGINEERING	<u>157,660</u>

PARKS DIVISION

Program Description

The budget for the Parks Division includes funding for personnel, park operations, park maintenance and utilities, as well as maintenance for operations of the Mingus Pool. Parks 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 marina host. 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, Pirate Park, Empire and Eastside Boat Ramps, Marshfield Pioneer Cemetery, and the Boardwalk. The identified streetscape areas are: HWY 101 north and south merge islands, Newmark, Broadway, Bayshore and Empire Blvd. The Parks Division also responds to maintenance and landscaping needs at City Hall, Ed Lund Building, Scout Cabin, Mingus Park Pool and pool house, tennis courts, Skateboard Park, and Mingus Park ball field.

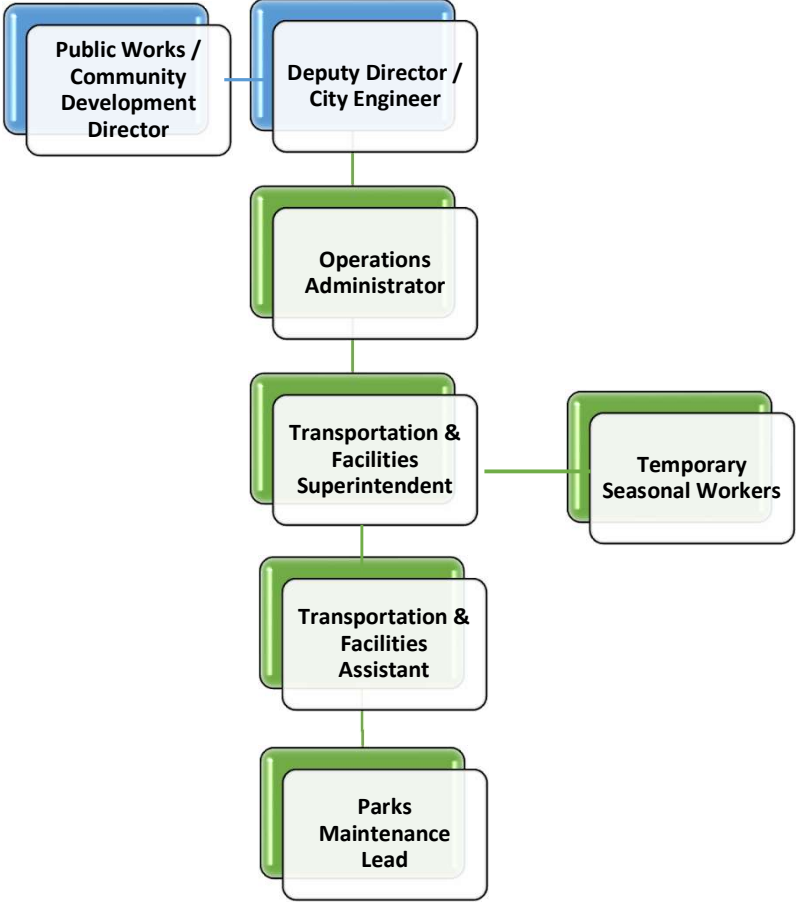
The Parks Division maintains the mechanical systems of the Mingus Park pool including daily maintenance on the heating system, filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers and temporary work crews that are utilized to perform labor-intensive tasks in the park system, including cleanup of identified transient camps on city property. The Parks Division also provides support to various festival activities including the 4th of July celebration, Blackberry Arts Festival, Bay Area Fun Festival, and Clamboree. This includes litter patrol, installation and removal of safety barricades, and responding to any other special requests.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this division budget reflect salary and associated benefits for 2.24 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.

Operations Division

Parks Division Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS & COMMUNITY DEVELOPMENT DEPARTMENT - PARKS 306

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
143,633	103,274	128,029	01-306-510-1001	Salaries	156,313
772	1,181	6,006	01-306-510-1002	Overtime	6,045
28,142	23,948	33,208	01-306-510-1003	PERS Retirement	47,632
10,916	8,062	10,839	01-306-510-1004	Employer Payroll Taxes	13,127
50,809	34,054	42,945	01-306-510-1005	Employee Insurance	47,796
-	-	628	01-306-510-1006	Unemployment	725
9,761	3,395	3,337	01-306-510-1007	Workers Compensation Insurance	5,341
1,167	723	2,000	01-306-510-1008	Volunteer Workers Compensation	2,000
<u>245,202</u>	<u>174,636</u>	<u>226,992</u>		Total Personnel Services	<u>278,979</u>
MATERIALS AND SERVICES					
-	83	500	01-306-520-2001	Meetings, Travel & Memberships	500
2,701	3,568	1,500	01-306-520-2004	Permits, Licenses & Fees	3,500
375	969	1,000	01-306-520-2005	Training	1,500
19,492	18,025	20,000	01-306-520-2101	Utilities	22,000
486	122	500	01-306-520-2102	Telephone	500
45,624	51,546	30,000	01-306-520-2108	Contractual	100,000
140,288	130,982	135,000	01-306-520-2112	Litter Patrol/Beautification	150,000
600	616	700	01-306-520-2201	Uniform Allowance	1,000
4,149	5,171	4,500	01-306-520-2213	Safety Supplies	5,000
12,750	9,968	12,500	01-306-520-2225	Janitorial Supplies	13,000
7,368	11,267	8,500	01-306-520-2228	Petroleum Products	9,500
5,286	11,692	8,000	01-306-520-2231	Small Equipment, Tools	8,000
3,885	3,401	3,500	01-306-520-2303	Equipment Repair	4,000
-	6,403	20,000	01-306-520-2307	Concrete, Asphalt, Gravel	10,000
5,582	3,719	5,000	01-306-520-2308	Automotive Parts	8,000
71,176	69,089	80,000	01-306-520-2309	Building & Grounds Maintenance	80,000
22,446	34,517	50,200	01-306-520-2313	Boat Ramps Maintenance	20,000
88,460	85,187	73,000	01-306-520-2414	Mingus Pool Operation	80,000
<u>430,672</u>	<u>446,324</u>	<u>454,400</u>		Total Materials and Services	<u>516,500</u>
<u>675,873</u>	<u>620,961</u>	<u>681,392</u>		TOTAL PARKS	<u>795,479</u>

CODE ENFORCEMENT

Description

Code Enforcement is a section of the Building Code Division within the Public Works and Community Development Department. The budget for Code Enforcement includes expenses for the enforcement of the city's municipal code areas focused on dangerous and substandard buildings, as well as nuisance abatement issues, working directly with the city's attorney.

Budgeted Personnel Expenses

Personnel related expenses listed within this section reflects the salary and associated benefits for 1.05 FTE. The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B at the end of this budget.

**Building Code Division
Code Enforcement
Organizational Chart**

Building Code
Administrator

Code
Enforcement
Officer

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODE ENFORCEMENT 310 (moved from Public Safety)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
-	-	69,976	01-310-510-1001	Salaries	57,966
-	-	643	01-310-510-1002	Overtime	523
-	-	16,296	01-310-510-1003	PERS Retirement	16,687
-	-	5,711	01-310-510-1004	Employer Payroll Taxes	4,735
-	-	24,031	01-310-510-1005	Employee Insurance	18,612
-	-	263	01-310-510-1006	Unemployment	263
-	-	723	01-310-510-1007	Workers Compensation Insurance	817
<u>-</u>	<u>-</u>	<u>117,643</u>		Total Personnel Services	<u>99,603</u>
MATERIALS AND SERVICES					
-	-	1,000	01-310-520-2001	Meetings, Travel & Memberships	1,000
-	-	2,500	01-310-520-2005	Training	2,500
-	-	40,000	01-310-520-2108	Contractual	40,000
-	-	2,500	01-310-520-2109	Hearings Officer	7,500
-	-	500	01-310-520-2201	Uniform Allowance	500
-	-	1,000	01-310-520-2206	Postage	1,000
-	-	1,500	01-310-520-2228	Petroleum Products	1,500
-	-	1,500	01-310-520-2231	Small Tools/Equipment	1,500
-	-	250	01-310-520-2308	Automotive Parts	250
-	-	20,000	01-310-520-2445	Nuisance Abatement	20,000
<u>-</u>	<u>-</u>	<u>70,750</u>		Total Materials and Services	<u>75,750</u>
<u>-</u>	<u>-</u>	<u>188,393</u>		TOTAL CODE ENFORCEMENT	<u>175,353</u>
<u>1,106,001</u>	<u>953,109</u>	<u>1,430,806</u>		TOTAL PW & CD DEPARTMENT	<u>1,689,282</u>
<u>15,813,923</u>	<u>18,382,286</u>	<u>18,977,630</u>		TOTAL GENERAL FUND EXPENDITURES	<u>18,747,340</u>

STATE GAS TAX FUND

Program Description

The State Gas Tax Fund is an operational fund where state gas tax revenues are recorded, as well as expenses related to maintaining the city's 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. A slight increase to Gas Tax revenue is expected this year. The "Concrete, Asphalt & Gravel" line item is for gravel road maintenance and minor pothole repair.

The staff of the Transportation and Facilities section is within the Operations Division of the Public Works and Community Development Department with primary responsibility to maintain 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 installs thermoplastic crosswalks and parking lines, paints street legends, and coordinates 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 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. Personnel also provide support for special events such as Blackberry Arts Festival, 4th of July celebration, Bay Area Fun Festival, and Clamboree. The Division is also responsible for maintaining vehicles and heavy equipment 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.

Budgeted Departmental Personnel Expenses

Personnel related expenses within this section reflect the salary and associated benefits for 5.52 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.

Street Infrastructure – Repair & Maintenance Resources

The City of Coos Bay utilizes several resources to maintain city streets. The following use of resources is proposed for allocating revenue resources. The June 2015 Pavement Management Program data output, along with staff recommendations, is used as a basis for estimates and as a priority guide of which streets require which type of work.

State Gas Tax (Fund 2)

The state 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. The proposed allocation to the Concrete, Asphalt, and Gravel expense line item is not typically used for major pothole repairs but rather devoted to gravel road maintenance, paint striping, crack sealing, minor intersection improvements, sidewalk repairs and ADA ramps, with most of the funds typically dedicated to residential and local streets; however, use of these funds for maintenance of other portions of the street network could be necessary.

Capital Improvement Fund (Fund 45)

Surface Transportation Block Grant – Surface Transportation Block Grant (formally Surface Transportation Program, STP) funds are from the Federal Government and are administered by the State of Oregon. The state has recently expanded the allowed uses for these funds which can now be used similarly as state gas tax revenues for all work in the public right-of-way. 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 are eligible to accumulate over more than one fiscal year. These funds were last used in FYE 2021 for the Safe Routes to Schools project in Eastside.

Franchise Fees – Two percent (2%) of the PacifiCorp electric utility franchise fee funds are allocated to street projects. These resources will be used for pothole patching projects and street repairs.

Transportation Utility Fee – The City Council enacted a Transportation Utility Fee (TUF) during the 2019-2020 fiscal year which is assessed at \$10 per household and \$20 per business. 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.

Jurisdictional Exchange Fund (Fund 39)

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 Street from 7th to 4th Street, Commercial Avenue from Bayshore to 7th Street, 6th Avenue, D Street, 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. For FYE 2024 staff is estimating \$190,000 available for repair/maintenance, which could be used for repairs on Coos River Highway.

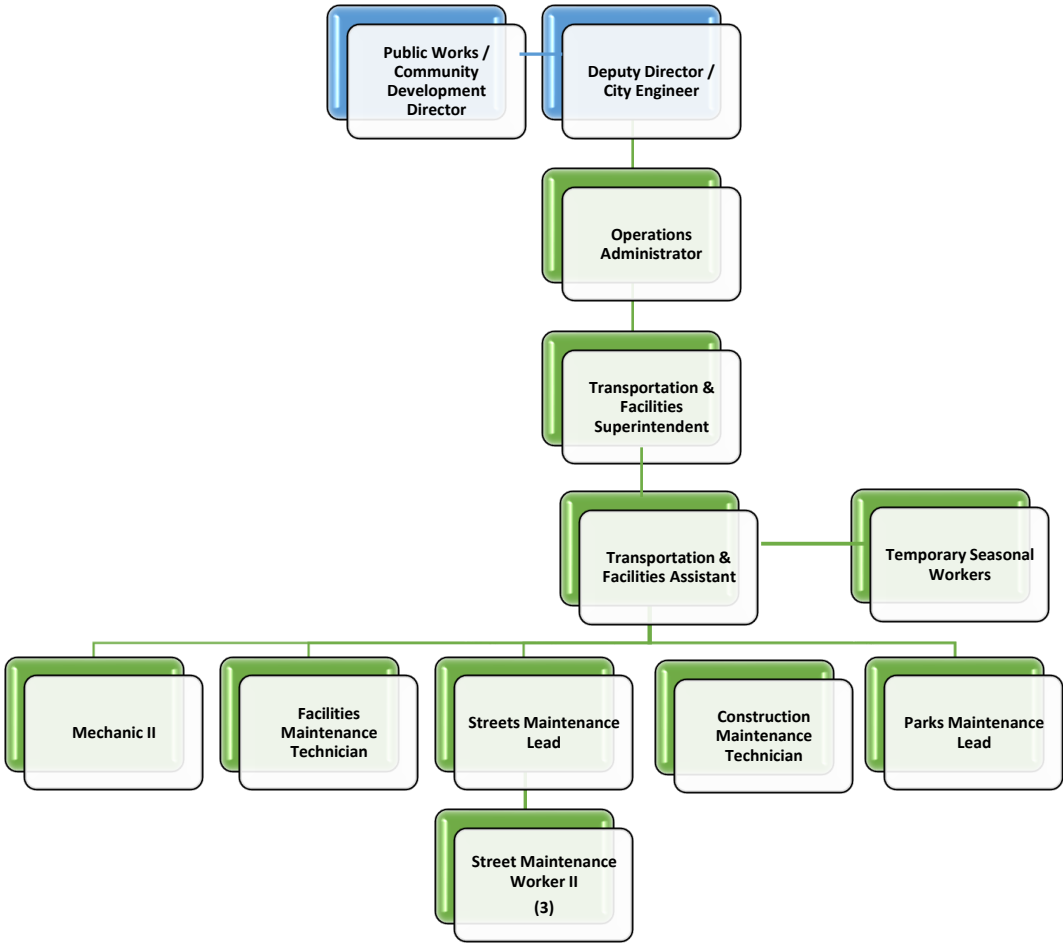
Urban Renewal Agency

Downtown Urban Renewal District – The Special Levy option was first exercised in FYE 2018 for street improvements in the Downtown Urban Renewal district. Carryover plus new revenue will provide approximately \$900,000 for street infrastructure projects in FYE 2024. 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 - 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, with \$850,000 budgeted for street improvement projects and an additional \$250,000 is specifically set aside to fund a portion of the roundabout at the Newmark Avenue/Empire Boulevard intersection.

Operations Division

Transportation and Facilities Team Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
STATE GAS TAX FUND 02
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
266,801	411,004	870,000	02-000-300-0100 CARRYOVER BALANCE	489,000
LICENSES & PERMITS				
93	-	500	02-000-330-0100 ROW Use Permit/Vacation	500
<u>93</u>	<u>-</u>	<u>500</u>	Total Licenses and Permits	<u>500</u>
RESOURCES FROM OTHER AGENCIES				
-	251,500	-	02-000-340-0300 Federal Grant	-
641	-	-	02-000-340-0350 Federal Other Financial Assist	-
<u>1,234,156</u>	<u>1,295,166</u>	<u>1,175,000</u>	02-000-340-0800 State Gas Tax	<u>1,240,000</u>
<u>1,234,797</u>	<u>1,546,666</u>	<u>1,175,000</u>	Total Resources from Other Agencies	<u>1,240,000</u>
USE OF MONEY AND PROPERTY				
1,023	(4,810)	1,000	02-000-350-0100 Investment Interest Income	10,000
<u>1,023</u>	<u>(4,810)</u>	<u>1,000</u>	Total Use of Money & Property	<u>10,000</u>
OTHER INCOME				
49,206	22,666	10,000	02-000-380-0100 Miscellaneous Revenue	10,000
318	1,187	-	02-000-380-0600 Equipment & Scrap Sales	-
<u>49,524</u>	<u>23,853</u>	<u>10,000</u>	Total Other Income	<u>10,000</u>
TRANSFERS IN				
318,053	303,582	313,500	02-000-390-0800 TSF from General Fund	-
<u>318,053</u>	<u>303,582</u>	<u>313,500</u>	Total Transfers In	<u>-</u>
<u>1,870,291</u>	<u>2,280,295</u>	<u>2,370,000</u>	TOTAL STATE GAS TAX FUND RESOURCES	<u>1,749,500</u>

**CITY OF COOS BAY 2023-2024 BUDGET
STATE GAS TAX FUND 02
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
342,254	324,976	354,520	02-320-510-1001	Salaries	389,380
380	2,627	14,717	02-320-510-1002	Overtime	14,149
74,297	80,415	96,596	02-320-510-1003	PERS Retirement	121,957
24,899	23,823	30,150	02-320-510-1004	Employer Payroll Taxes	32,625
95,202	95,713	114,606	02-320-510-1005	Employee Insurance	109,077
746	-	1,670	02-320-510-1006	Unemployment	1,783
15,620	7,105	10,730	02-320-510-1007	Workers Compensation Insurance	12,577
<u>553,398</u>	<u>534,660</u>	<u>622,989</u>		Total Personnel Services	<u>681,548</u>
MATERIALS AND SERVICES					
729	1,292	2,500	02-320-520-2001	Meetings, Travel & Memberships	2,000
1,870	1,923	2,500	02-320-520-2004	Permits, Licenses & Fees	2,000
-	1,280	2,000	02-320-520-2005	Training	1,500
15,901	18,363	12,500	02-320-520-2101	Utilities	13,500
2,131	2,190	2,000	02-320-520-2102	Telephone	2,000
73,978	55,040	72,000	02-320-520-2108	Contractual	65,000
1,212	1,560	1,500	02-320-520-2113	Audit Fees	1,500
21,721	27,429	33,000	02-320-520-2120	Insurance	39,600
40,844	34,769	45,000	02-320-520-2124	Traffic Signals	40,000
212,583	138,297	190,000	02-320-520-2125	Street Lights	110,000
2,531	2,640	6,000	02-320-520-2201	Uniform Allowance	6,000
1,721	4,314	4,000	02-320-520-2205	Office Supply/Equip/Furniture	1,850
243	250	500	02-320-520-2206	Postage	500
2,533	4,677	6,000	02-320-520-2213	Safety Supplies	4,000
64,614	39,819	50,000	02-320-520-2222	Traffic Safety Materials	55,000
437	704	1,000	02-320-520-2225	Janitorial Supplies	1,200
22,644	31,243	30,000	02-320-520-2228	Petroleum Products	30,000
6,877	16,989	25,000	02-320-520-2231	Small Equipment /Tools	18,000
42,720	41,262	35,000	02-320-520-2303	Equipment Repairs	35,000
50,843	51,258	264,211	02-320-520-2307	Concrete, Asphalt, Gravel	185,000
16,817	9,557	10,000	02-320-520-2308	Automotive Parts	12,000
10,107	16,250	15,000	02-320-520-2309	Building & Plant Maintenance	8,000
15,459	23,294	65,000	02-320-520-2310	Streetscape Maintenance	45,000

**CITY OF COOS BAY 2023-2024 BUDGET
STATE GAS TAX FUND 02
EXPENDITURES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
MATERIALS AND SERVICES (continued)					
24,877	18,442	30,000	02-320-520-2311	Street Tree Maint/Replace	30,000
19,930	28,010	30,000	02-320-520-2316	Heavy Equipment Parts	25,000
31,482	176	15,000	02-320-520-2500	Bad Debt Expense	5,000
<u>684,804</u>	<u>571,026</u>	<u>949,711</u>		Total Materials and Services	<u>738,650</u>
CAPITAL OUTLAY					
-	-	30,000	02-320-530-3008	Vehicles	45,000
-	-	60,000	02-320-530-3023	Equipment	60,000
-	-	<u>90,000</u>		Total Capital Outlay	<u>105,000</u>
DEBT SERVICE					
-	-	116,000	02-320-540-4001	Ameresco Lighting Project Pmt	83,200
-	-	24,600	02-320-540-4002	Sweeper Truck Principal	25,500
-	-	3,200	02-320-540-4003	Sweeper Truck Interest	2,550
-	-	50,000	02-320-540-4004	Enterprise Lease - Principal	45,000
-	-	15,000	02-320-540-4005	Enterprise Lease - Interest	2,550
-	-	<u>208,800</u>		Total Debt Service	<u>158,800</u>
TRANSFERS OUT					
209,086	-	-	02-320-550-5005	TSF to Street Improvement Fund	-
12,000	-	-	02-320-550-5020	TSF to Technology Fund	-
-	303,582	343,500	02-320-550-5045	TSF to Capital Improve Fund	20,000
<u>221,086</u>	<u>303,582</u>	<u>343,500</u>		Total Transfers Out	<u>20,000</u>
-	-	<u>155,000</u>	02-320-560-6001	CONTINGENCY	<u>45,502</u>
<u>411,004</u>	<u>871,027</u>	-	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-
<u>1,870,291</u>	<u>2,280,295</u>	<u>2,370,000</u>		TOTAL STATE GAS TAX FUND EXPENDITURES	<u>1,749,500</u>

WATER QUALITY DIVISION

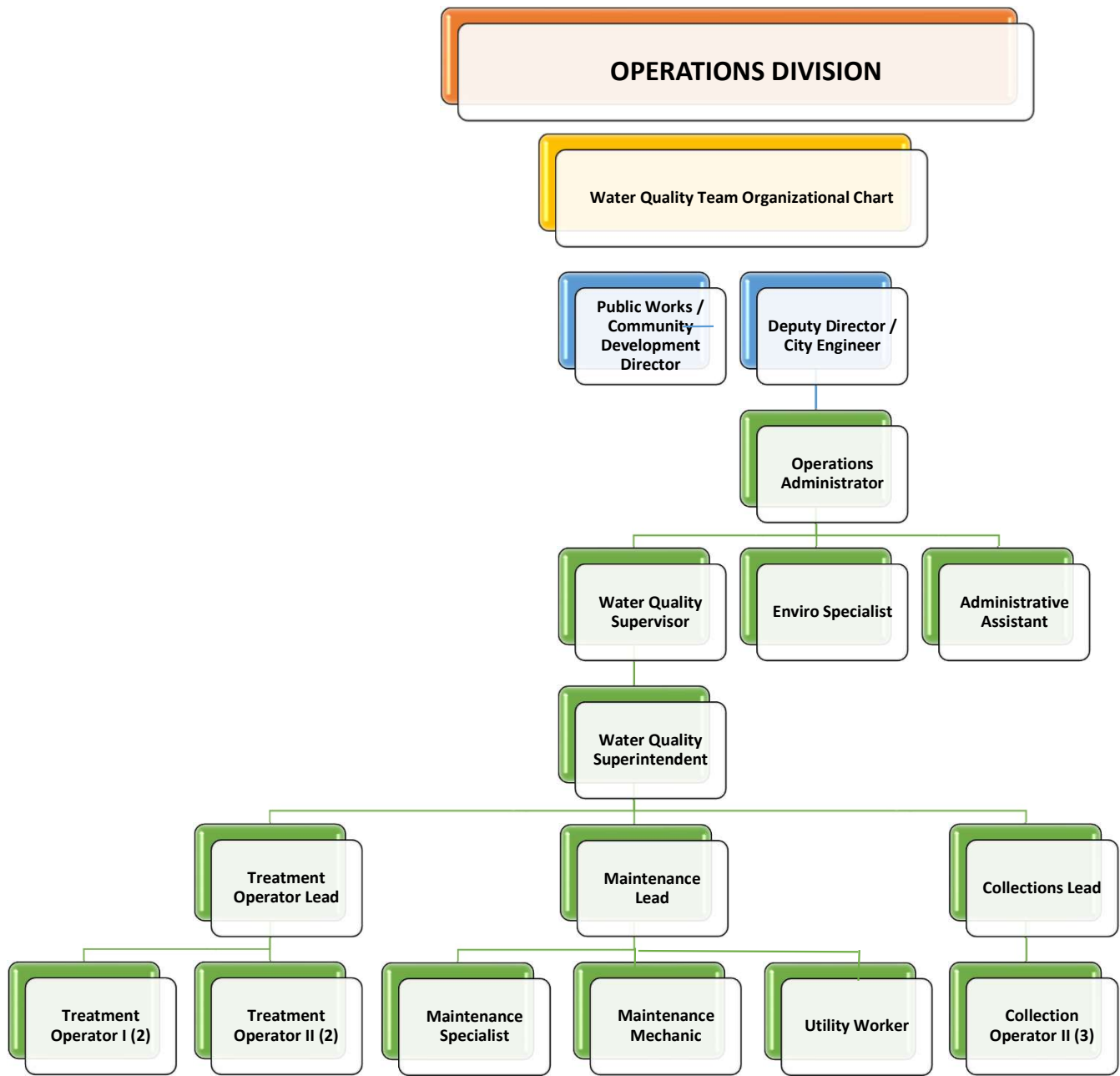
Program Description

Water Quality funds are used for the operation and maintenance of the city's sewer and storm water system. This will be the third year of exclusive operation and maintenance of the city's sewer and storm water system by city staff which reverted from a previous public-private partnership. City staff provides for collection, treatment, and discharge of the city's wastewater as permitted through DEQ and EPA. City staff cleans, repairs and maintains 23 sewer and 3 storm water pump stations, approximately 90 miles of pipe, two (2) water quality treatment plants, and a facultative sludge pond. Additional maintenance includes catch basins, tide gates, and storm water facilities. Major repair and replacement of the system due to age, condition, changing technology, and DEQ and EPA mandates is a continual focus. City staff maintains the Capital Improvements Plan, determining priorities for maintenance and rehabilitation projects each year.

Industry standards and good fiscal management recommend 45 days of O&M expenses to be held in reserve. Funds are also used as debt service for loans used in the design and construction of the DEQ mandated projects including construction of pump stations, new Plant No. 2, and sewer line projects. Funds are also set aside to purchase rolling stock. This budget also includes a 6.5% rate increase for debt service of water quality treatment and collections upgrades.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this division reflect salary and associated benefits for 25.49 FTE. The allocation of personnel salaries charged to more than one department or fund can be found in Appendix B at the end of this budget.



**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
CARRYOVER BALANCE					
1,978,817	4,287,262	9,270,000	03-000-300-0100	Carryover Balance - unassigned	3,719,000
458,808	478,808	-	03-000-300-0100	Carryover Balance - reserved	-
<u>2,437,625</u>	<u>4,766,070</u>	<u>9,270,000</u>		Total Carryover Balance	<u>3,719,000</u>
LICENSES & PERMITS					
-	-	500	03-000-330-0650	Contract Plan Fees	500
-	-	<u>500</u>		Total Licenses & Permits	<u>500</u>
RESOURCES FROM OTHER AGENCIES					
-	13,796	-	03-000-340-0303	Federal Grants	-
2,193	-	-	03-000-340-0350	Federal Other Financial Assist	-
7,221,245	319,009	342,000	03-000-340-2000	Charleston Sanitary District	577,000
135,218	(187,387)	90,000	03-000-340-2100	Bunker Hill Sanitary District	120,500
<u>7,358,656</u>	<u>145,418</u>	<u>432,000</u>		Total Resources from Other Agencies	<u>697,500</u>
USE OF MONEY AND PROPERTY					
45,896	(35,098)	35,000	03-000-350-0100	Investment Interest Income	180,000
<u>45,896</u>	<u>(35,098)</u>	<u>35,000</u>		Total Use of Money and Property	<u>180,000</u>
CHARGES FOR CURRENT SERVICES					
9,945	7,700	8,000	03-000-360-1200	Sewer Permits	8,000
6,683,538	7,019,093	7,385,000	03-000-360-1400	Sewer Use Fees	7,960,000
7,837	7,612	5,000	03-000-360-1600	RV Dump Fees	5,000
78,667	81,223	60,000	03-000-360-1700	Alum Sludge Disposal Payments	70,000
<u>6,779,987</u>	<u>7,115,628</u>	<u>7,458,000</u>		Total Charges for Current Services	<u>8,043,000</u>
OTHER RESOURCES					
54,348	58,433	500	03-000-380-0100	Miscellaneous Revenue	500
317	13,200	-	03-000-380-0600	Equipment & Scrap Sales	-
-	695,339	-	03-000-380-0700	Loan Proceeds US Bank	-
<u>54,665</u>	<u>766,972</u>	<u>500</u>		Total Other Resources	<u>500</u>
RESIDUAL EQUITY TRANSFER IN/FUND CLOSURE					
-	5,563,458	-	03-000-390-0900	TSF from Revenue Bond	-
-	<u>5,563,458</u>	-		Total Residual Equity Transfer In	<u>-</u>
<u>16,676,830</u>	<u>18,322,448</u>	<u>17,196,000</u>		TOTAL WATER QUALITY FUND RESOURCES	<u>12,640,500</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
135,754	146,336	209,259	03-350-510-1001	Salaries	200,747
6	69	3,463	03-350-510-1002	Overtime	2,695
28,052	32,583	49,928	03-350-510-1003	PERS Retirement	61,055
9,058	10,255	17,791	03-350-510-1004	Employer Payroll Taxes	16,433
28,988	26,266	33,139	03-350-510-1005	Employee Insurance	40,152
-	-	785	03-350-510-1006	Unemployment	868
448	732	3,256	03-350-510-1007	Workers Compensation Insurance	1,482
(56,917)	20,968	-	03-350-510-1009	Accrued Compensation Expense	-
145,389	237,209	317,621		Total Personnel Services	323,432
MATERIALS AND SERVICES					
-	-	2,000	03-350-520-2001	Meetings & Travel	2,000
-	23	500	03-350-520-2003	Memberships-Dues-Publications	500
-	97	500	03-350-520-2004	Permits, Licenses & Fees	500
-	-	1,500	03-350-520-2005	Training	1,500
-	219	500	03-350-520-2102	Telephone	500
40	206	500	03-350-520-2105	Advertising	500
293,339	1,807	12,000	03-350-520-2108	Contractual	12,000
-	15,596	15,000	03-350-520-2113	Audit Fees	15,000
-	121,101	170,000	03-350-520-2120	Insurance	215,000
-	551	1,000	03-350-520-2122	Duplicating	1,000
-	-	500	03-350-520-2123	Printing Supplies, Equipment	500
75,463	76,756	80,000	03-350-520-2127	Collection, Merchant, Bad Debt	80,000
-	368	500	03-350-520-2201	Uniform Allowance	500
-	647	2,000	03-350-520-2205	Office Supplies	2,000
-	499	500	03-350-520-2206	Postage	500
-	160	2,500	03-350-520-2216	Small Equipment	2,500
-	-	50,000	03-350-520-2500	Bad Debt Expense	-
-	13,762	-	03-350-520-2600	WW Environmental Insurance Res	-
368,842	231,791	339,500		Total Materials and Services	334,500

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350 (continued)

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
DEBT SERVICE					
-	180,071	183,600	03-350-540-4001	IFA Y12005 Principal	187,500
-	73,113	69,700	03-350-540-4002	IFA Y12005 Interest	66,500
-	333,360	336,700	03-350-540-4003	IFA Y14002 Principal	340,500
-	69,375	66,100	03-350-540-4004	IFA Y14002 Interest	63,000
6,627,348	733,425	740,800	03-350-540-4005	Principal DEQ #R24000	749,000
350,634	233,806	222,800	03-350-540-4006	Interest DEQ #R24000	212,000
-	-	103,300	03-350-540-4007	DEQ R24001 Principal	105,000
-	-	31,800	03-350-540-4008	DEQ R24001 Interest	31,000
-	58,694	119,400	03-350-540-4009	DEQ R24002 Principal	122,500
-	162,300	76,700	03-350-540-4010	DEQ R24002 Interest	74,000
-	-	4,200	03-350-540-4011	DEQ R24003 Principal	5,000
-	-	2,300	03-350-540-4012	DEQ R24003 Interest	3,000
-	-	-	03-350-540-4014	DEQ R24004 Interest	135,000
-	-	7,000	03-350-540-4015	DEQ R24005 Principal	8,000
-	-	3,800	03-350-540-4016	DEQ R24005 Interest	4,000
-	-	24,600	03-350-540-4017	Sweeper Truck Principal	25,500
-	-	3,200	03-350-540-4018	Sweeper Truck Interest	2,550
-	-	84,700	03-350-540-4020	Vac Con Truck Principal	86,500
-	-	7,300	03-350-540-4021	Vac Con Truck Interest	5,900
-	-	50,000	03-350-540-4022	Enterprise Lease - Principal	50,000
-	-	15,000	03-350-540-4023	Enterprise Lease - Interest	15,000
<u>6,977,982</u>	<u>1,844,145</u>	<u>2,153,000</u>	Total Debt Service		<u>2,291,450</u>
TRANSFERS OUT					
-	2,000,000	4,361,000	03-350-550-5005	TSF to WW Improvement Fnd	-
25,000	-	-	03-350-550-5020	TSF to Technology Fund	-
-	120,000	120,000	03-350-550-5045	TSF to Capital Improvement Fd	80,000
<u>25,000</u>	<u>2,120,000</u>	<u>4,481,000</u>	Total Transfers Out		<u>80,000</u>
-	-	<u>525,816</u>	03-350-560-6001	CONTINGENCY	<u>640,601</u>
-	-	<u>1,418,031</u>	03-350-560-6002	RESERVED FOR FUTURE DEBT SERVICE	<u>1,420,000</u>
<u>4,766,070</u>	<u>9,271,047</u>	<u>2,400,000</u>	03-350-560-6003	UNAPPROPRIATED ENDING FUND BALANCE	<u>1,736,500</u>
<u>12,283,282</u>	<u>13,704,191</u>	<u>11,634,968</u>	TOTAL WQ ADMINISTRATION EXPENDITURES		<u>6,826,483</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
219,704	513,683	630,808	03-351-510-1001	Salaries	644,950
82	15,875	32,829	03-351-510-1002	Overtime	35,918
39,539	76,598	165,615	03-351-510-1003	PERS Retirement	194,082
15,632	38,997	53,961	03-351-510-1004	Employer Payroll Taxes	55,035
37,471	126,800	167,469	03-351-510-1005	Employee Insurance	150,336
-	-	3,108	03-351-510-1006	Unemployment	3,063
1,487	6,029	17,807	03-351-510-1007	Workers Compensation Insurance	21,729
313,915	777,981	1,071,597		Total Personnel Services	1,105,113
MATERIALS AND SERVICES					
537	914	2,000	03-351-520-2001	Meetings & Travel	2,000
-	571	975	03-351-520-2003	Memberships-Dues-Publications	975
13,359	19,335	30,000	03-351-520-2004	Permits, Licenses & Fees	50,000
-	6,170	5,000	03-351-520-2005	Training	5,000
118,595	101,573	125,000	03-351-520-2101	Utilities	125,000
-	3,581	5,000	03-351-520-2102	Telephone	5,000
-	261	1,000	03-351-520-2105	Advertising/Legal Publications	1,000
106,964	45,927	60,000	03-351-520-2108	Contractual	167,000
			03-351-520-2110	Emergency Repairs	50,000
4,789	-	-	03-351-520-2113	Audit Fees	-
27,714	-	-	03-351-520-2120	Insurance	-
-	-	500	03-351-520-2122	Duplicating/Data Processing	500
-	1,202	2,000	03-351-520-2123	Printing Supplies/Equipment	2,000
818,449	11,973	-	03-351-520-2131	OMI Contract	-
-	4,821	5,925	03-351-520-2201	Uniform Allowance	5,500
-	685	1,500	03-351-520-2205	Office Supplies	2,000
221	482	500	03-351-520-2206	Postage	500
-	3,234	4,500	03-351-520-2213	Safety Supplies	5,000
-	290	1,000	03-351-520-2223	Health Screenings	1,000
-	8,566	19,000	03-351-520-2228	Petroleum Products	19,000
-	69,725	40,000	03-351-520-2229	Boiler fuel	35,000
-	1,512	3,000	03-351-520-2231	Small Tools	3,000
50	72,798	107,000	03-351-520-2303	Auto/Equipment Parts & Repairs	135,000
5,250	17,445	3,000	03-351-520-2308	Automotive Parts	-
-	235	3,000	03-351-520-2309	Bldg & Grounds Maint/Repair	3,000

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES (continued)					
6,755	2,943	30,000	03-351-520-2316	Heavy Equipment	30,000
28,610	23,570	2,000	03-351-520-2317	Equipment Parts & Maintenance	-
-	-	-	03-351-520-2318	Lab Equipment & Supplies	50,000
-	220,839	250,000	03-351-520-2414	Water Quality Operations	200,000
58,292	23,590	-	03-351-520-2900	Transition Costs	-
<u>1,189,584</u>	<u>642,239</u>	<u>701,900</u>		Total Materials and Services	<u>897,475</u>
CAPITAL OUTLAY					
-	125	200,000	03-351-530-3102	Construction (CIP)	100,000
-	171,486	40,000	03-351-530-3300	Vehicle	40,000
<u>-</u>	<u>171,611</u>	<u>240,000</u>		Total Capital Outlay	<u>140,000</u>
<u>1,503,500</u>	<u>1,591,831</u>	<u>2,013,497</u>		TOTAL PLANT 1 EXPENDITURES	<u>2,142,588</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
123,413	327,736	415,827	03-352-510-1001	Salaries	419,866
69	10,745	23,050	03-352-510-1002	Overtime	24,707
24,107	50,792	109,761	03-352-510-1003	PERS Retirement	126,500
8,599	24,883	35,794	03-352-510-1004	Employer Payroll Taxes	35,940
22,906	79,431	110,520	03-352-510-1005	Employee Insurance	99,410
-	-	1,840	03-352-510-1006	Unemployment	1,808
903	4,094	12,397	03-352-510-1007	Workers Compensation Insurance	14,736
179,996	497,681	709,189		Total Personnel Services	722,967
MATERIALS AND SERVICES					
537	914	2,000	03-352-520-2001	Meetings & Travel	1,500
-	293	525	03-352-520-2003	Memberships-Dues-Publications	525
1,379	19,093	30,000	03-352-520-2004	Permits, Licenses & Fees	40,000
-	5,414	3,500	03-352-520-2005	Training	3,500
83,070	85,590	95,000	03-352-520-2101	Utilities	95,000
-	5,092	5,000	03-352-520-2102	Telephone	4,000
-	411	1,000	03-352-520-2105	Advertising/Legal Publications	1,000
122,950	72,952	55,000	03-352-520-2108	Contractual	167,000
-	-	-	03-352-520-2110	Emergency Repairs	50,000
4,789	-	-	03-352-520-2113	Audit Fees	-
28,961	-	-	03-352-520-2120	Insurance	-
-	-	500	03-352-520-2122	Duplicating/Data Processing	500
-	1,086	2,000	03-352-520-2123	Printing Supplies/Equipment	2,000
604,085	9,137	-	03-352-520-2131	OMI Contract	-
-	3,276	5,925	03-352-520-2201	Uniform Allowance	5,925
-	747	1,000	03-352-520-2205	Office Supplies	1,000
221	465	500	03-352-520-2206	Postage	500
-	1,703	5,000	03-352-520-2213	Safety Supplies	3,000
-	236	1,000	03-352-520-2223	Health Screenings	1,000
-	9,165	19,500	03-352-520-2228	Petroleum Products	19,500
-	4,313	2,000	03-352-520-2231	Small Tools	2,000
50	41,519	77,000	03-352-520-2303	Auto/Equipment Parts & Repairs	79,000
5,945	17,423	2,000	03-352-520-2308	Automotive Parts	-
-	21	2,000	03-352-520-2309	Bldg & Grounds Maint/Repair	2,000
2,151	2,648	25,000	03-352-520-2316	Heavy Equipment	25,000

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES (continued)					
64,075	13,316	-	03-352-520-2317	Equipment & Parts Maintenance	-
-	-	-	03-352-520-2318	Lab Equipment & Supplies	50,000
-	160,252	135,000	03-352-520-2414	Water Quality Operations	100,000
54,296	42,158	-	03-352-520-2900	Transition Costs	-
<u>972,509</u>	<u>497,224</u>	<u>470,450</u>	Total Materials and Services		<u>653,950</u>
CAPITAL OUTLAY					
-	125	175,000	03-352-530-3102	Construction (CIP)	100,000
-	171,486	40,000	03-352-530-3300	Vehicle	40,000
<u>-</u>	<u>171,611</u>	<u>215,000</u>	Total Capital Outlay		<u>140,000</u>
<u>1,152,506</u>	<u>1,166,516</u>	<u>1,394,639</u>	TOTAL PLANT 2 EXPENDITURES		<u>1,516,917</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
174,458	355,457	421,183	03-353-510-1001	Salaries	413,679
217	11,964	19,594	03-353-510-1002	Overtime	20,707
33,767	56,130	102,359	03-353-510-1003	PERS Retirement	123,335
12,367	27,047	35,947	03-353-510-1004	Employer Payroll Taxes	35,116
35,836	86,255	88,323	03-353-510-1005	Employee Insurance	105,673
-	-	1,815	03-353-510-1006	Unemployment	1,748
1,691	4,469	11,963	03-353-510-1007	Workers Compensation Insurance	13,372
258,336	541,321	681,184		Total Personnel Services	713,630
MATERIALS AND SERVICES					
15	305	2,500	03-353-520-2001	Meetings & Travel	1,500
-	-	750	03-353-520-2003	Memberships-Dues-Publications	750
845	2,861	2,000	03-353-520-2004	Permit, Licenses & Fees	2,000
-	7,975	5,000	03-353-520-2005	Training	5,000
87,000	89,181	100,000	03-353-520-2101	Utilities	100,000
-	25,834	30,000	03-353-520-2102	Telephone	30,000
-	17	500	03-353-520-2105	Advertising/Legal Publications	500
71,169	36,716	75,000	03-353-520-2108	Contractual	100,000
80,103	10,213	50,000	03-353-520-2110	Emergency Repairs	50,000
4,789	-	-	03-353-520-2113	Audit Fees	-
29,745	-	-	03-353-520-2120	Insurance	-
-	-	500	03-353-520-2122	Duplicating/Data Processing	500
-	1,036	3,000	03-353-520-2123	Printing Supplies/Equipment	2,000
522,227	7,562	-	03-353-520-2131	OMI Contract	-
-	3,780	5,925	03-353-520-2201	Uniform Allowance	5,925
-	1,023	1,200	03-353-520-2205	Office Supplies	1,200
221	235	500	03-353-520-2206	Postage	500
-	1,739	5,000	03-353-520-2213	Safety Supplies	5,000
-	822	2,000	03-353-520-2223	Health Screenings	2,000
73	13,384	25,000	03-353-520-2228	Petroleum Products	20,000
-	3,580	4,000	03-353-520-2231	Small Tools	4,000
31,039	130,343	130,000	03-353-520-2303	Auto/Equipment Parts & Repairs	130,000
36,272	33,367	2,000	03-353-520-2308	Automotive Parts	-
12,851	2,622	70,000	03-353-520-2316	Heavy Equipment Parts	70,000

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES (continued)					
30,585	54,891	-	03-353-520-2317	Equipment Parts & Maintenance	-
-	-	10,000	03-353-520-2400	System Repairs	30,000
-	14	-	03-353-520-2414	Water Quality Operations	-
53,295	28,357	-	03-353-520-2900	Transition Costs	-
<u>960,228</u>	<u>455,856</u>	<u>524,875</u>	Total Materials and Services		<u>560,875</u>
CAPITAL OUTLAY					
-	-	170,000	03-353-530-3102	Construction (CIP)	100,000
-	172,206	40,000	03-353-530-3300	Vehicle	40,000
<u>-</u>	<u>172,206</u>	<u>210,000</u>	Total Capital Outlay		<u>140,000</u>
<u>1,218,564</u>	<u>1,169,383</u>	<u>1,416,059</u>	TOTAL WQ COLLECTIONS/SANITARY EXPENDITURES		<u>1,414,505</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
161,875	240,575	286,532	03-355-510-1001	Salaries	269,436
78	5,003	12,017	03-355-510-1002	Overtime	11,436
33,703	44,575	72,675	03-355-510-1003	PERS Retirement	81,858
11,445	17,934	24,444	03-355-510-1004	Employer Payroll Taxes	22,704
34,584	62,952	68,271	03-355-510-1005	Employee Insurance	68,539
-	-	1,320	03-355-510-1006	Unemployment	1,253
3,552	3,343	7,853	03-355-510-1007	Workers Compensation Insurance	7,856
245,237	374,381	473,112		Total Personnel Services	463,082
MATERIALS AND SERVICES					
-	148	1,500	03-355-520-2001	Meetings & Travel	1,500
-	-	300	03-355-520-2003	Memberships-Dues-Publications	300
1,017	2,265	500	03-355-520-2004	Permits, Licenses & Fees	500
-	2,714	2,000	03-355-520-2005	Training	2,000
6,310	7,261	9,000	03-355-520-2101	Utilities	9,000
-	264	-	03-355-520-2102	Telephone	700
-	-	500	03-355-520-2105	Advertising/Legal Publications	500
17,934	12,054	10,000	03-355-520-2108	Contractual	10,000
9,294	-	50,000	03-355-520-2110	Emergency Repairs	50,000
4,789	-	-	03-355-520-2113	Audit Fees	-
4,477	-	-	03-355-520-2120	Insurance	-
-	-	-	03-355-520-2122	Duplicating/Data Processing	-
-	857	2,000	03-355-520-2123	Printing Supplies/Equipment	2,000
184,249	2,836	-	03-355-520-2131	OMI Contract	-
-	1,603	5,925	03-355-520-2201	Uniform Allowance	5,925
-	428	700	03-355-520-2205	Office Supplies	700
221	226	300	03-355-520-2206	Postage	300
-	665	2,000	03-355-520-2213	Safety Supplies	1,500
-	236	500	03-355-520-2223	Health Screenings	500
5,981	18,671	25,000	03-355-520-2228	Petroleum Products	20,000
-	1,354	1,500	03-355-520-2231	Small Tools	1,500
-	11,833	35,000	03-355-520-2303	Auto/Equipment Parts & Repairs	45,000
1,157	22,039	2,000	03-355-520-2308	Automotive Parts	-
13,177	5,337	10,000	03-355-520-2316	Heavy Equipment Parts	35,000

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355 (continued)

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
MATERIALS AND SERVICES (continued)					
-	23,789	40,000	03-355-520-2317	Equipment Parts & Maintenance	-
-	-	5,000	03-355-520-2400	System Repairs	10,000
-	10	-	03-355-520-2414	Water Quality Operations	-
25,135	15,987	-	03-355-520-2900	Transition Costs	-
<u>273,741</u>	<u>130,577</u>	<u>203,725</u>	Total Materials and Services		<u>196,925</u>
CAPITAL OUTLAY					
-	-	45,000	03-355-530-3102	Construction (CIP)	40,000
-	185,570	15,000	03-355-530-3300	Vehicle	40,000
<u>-</u>	<u>185,570</u>	<u>60,000</u>	Total Capital Outlay		<u>80,000</u>
<u>518,978</u>	<u>690,527</u>	<u>736,837</u>	TOTAL WQ COLLECTIONS/STORMWATER EXPENDITURES		<u>740,007</u>
<u>16,676,830</u>	<u>18,322,448</u>	<u>17,196,000</u>	TOTAL WATER QUALITY FUND EXPENDITURES		<u>12,640,500</u>

HOTEL/MOTEL TAX FUND

Program Description

The City of Coos Bay established the lodging 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 on those individuals renting room(s) for short-term use is 9.5%, is collected by lodging facilities and then remitted to the city quarterly. The city contributes 55% of this collected tax to fund the Coos Bay-North Bend-Charleston Visitor and Convention Bureau (VCB), which is outlined within two agreements: Intergovernmental Agreement with the city of North Bend, Coquille Indian Tribe and Coos County and a Management Agreement for operation of the city's Visitor Information Center (VIC).

The Hotel/Motel Tax Fund is used to fund a variety of elements for the following tourist and cultural organizations, with funding intended, either in whole or in part, for maintenance of the city-owned facilities, operational expenses (utilities), or marketing: VCB, VIC, Marshfield Sun Printing Museum, Coos Art Museum, Historic Rail Museum, and Egyptian Theatre. The Hotel/Motel Tax Fund is also used for promotion of community events such as the 4th of July celebration including fireworks display, purchase and replacement of Christmas decorations including the two Christmas trees, watering of hanging flower baskets, and Empire streetscapes.

Budgeted Personnel Expenses

Personnel related expenses listing within this budget reflects the salary and associated benefits for 2.83 FTE. The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B at the end of this budget.

**CITY OF COOS BAY 2023-2024 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
314,590	223,013	281,000	05-000-300-0100	CARRYOVER BALANCE	225,000
LODGING TAXES					
445,025	503,367	427,000	05-000-311-0100	Hotel/Motel Tax-General	520,000
<u>537,772</u>	<u>621,530</u>	<u>525,000</u>	05-000-311-0200	Hotel/Motel Tax-VCB	<u>643,000</u>
<u>982,797</u>	<u>1,124,897</u>	<u>952,000</u>	Total Lodging Taxes		<u>1,163,000</u>
RESOURCES FROM OTHER AGENCIES					
<u>12,390</u>	-	-	05-000-340-0350	Federal Other Financial Assist	-
<u>12,390</u>	-	-	Total Resources from Other Agencies		-
USE OF MONEY AND PROPERTY					
<u>1,579</u>	<u>854</u>	<u>500</u>	05-000-350-0100	Investment Interest Income	<u>3,000</u>
<u>1,579</u>	<u>854</u>	<u>500</u>	Total Use of Money and Property		<u>3,000</u>
OTHER INCOME					
<u>1,195</u>	<u>1,684</u>	<u>500</u>	05-000-380-0100	Miscellaneous Revenue	<u>500</u>
<u>1,195</u>	<u>1,684</u>	<u>500</u>	Total Other Income		<u>500</u>
<u>1,312,551</u>	<u>1,350,448</u>	<u>1,234,000</u>	TOTAL HOTEL/MOTEL TAX FUND RESOURCES		<u>1,391,500</u>

**CITY OF COOS BAY 2023-2024 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
204,765	149,791	195,458	05-410-510-1001	Salaries	215,711
510	1,051	7,259	05-410-510-1002	Overtime	7,888
42,417	36,022	51,846	05-410-510-1003	PERS Retirement	67,632
14,749	11,154	16,389	05-410-510-1004	Employer Payroll Taxes	18,072
52,849	47,012	60,678	05-410-510-1005	Employee Insurance	57,676
-	-	963	05-410-510-1006	Unemployment	990
9,651	4,219	5,891	05-410-510-1007	Workers Compensation Insurance	7,144
<u>324,941</u>	<u>249,249</u>	<u>338,484</u>		Total Personnel Services	<u>375,113</u>
MATERIALS AND SERVICES					
21,079	21,865	23,000	05-410-520-2101	Tourism-related Utilities	22,000
67,230	50,716	75,000	05-410-520-2108	Contractual	27,500
909	1,040	1,000	05-410-520-2113	Audit Fees	1,000
1,639	2,042	6,200	05-410-520-2120	Insurance	7,440
4,532	9,587	60,000	05-410-520-2204	Community Events	50,000
153	156	500	05-410-520-2206	Postage	500
4,875	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875
1,482	1,522	7,500	05-410-520-2308	Sun Building Maintenance	7,500
7,824	466	7,500	05-410-520-2311	Egyptian Theater Maintenance	7,500
537,772	621,530	525,000	05-410-520-2429	Visitor's Convention Bureau	643,000
38,405	19,622	102,000	05-410-520-2433	Special Projects	152,000
41,212	36,876	30,000	05-410-520-2434	Visitor Information Center	30,000
37,486	49,467	35,000	05-410-520-2435	Art Museum Management	35,000
<u>764,597</u>	<u>819,764</u>	<u>877,575</u>		Total Materials and Services	<u>988,315</u>
-	-	<u>17,941</u>	05-410-560-6001	CONTINGENCY	<u>28,072</u>
<u>223,013</u>	<u>281,435</u>	<u>-</u>	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>1,312,551</u>	<u>1,350,448</u>	<u>1,234,000</u>		TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	<u>1,391,500</u>

LIBRARY

Mission Statement

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

Program Description

As a member of the Coos County Library Service District, Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 28,800 people. It serves as a popular materials library, research and information service, educational center, literacy facilitator, technology center, and provides a community forum.

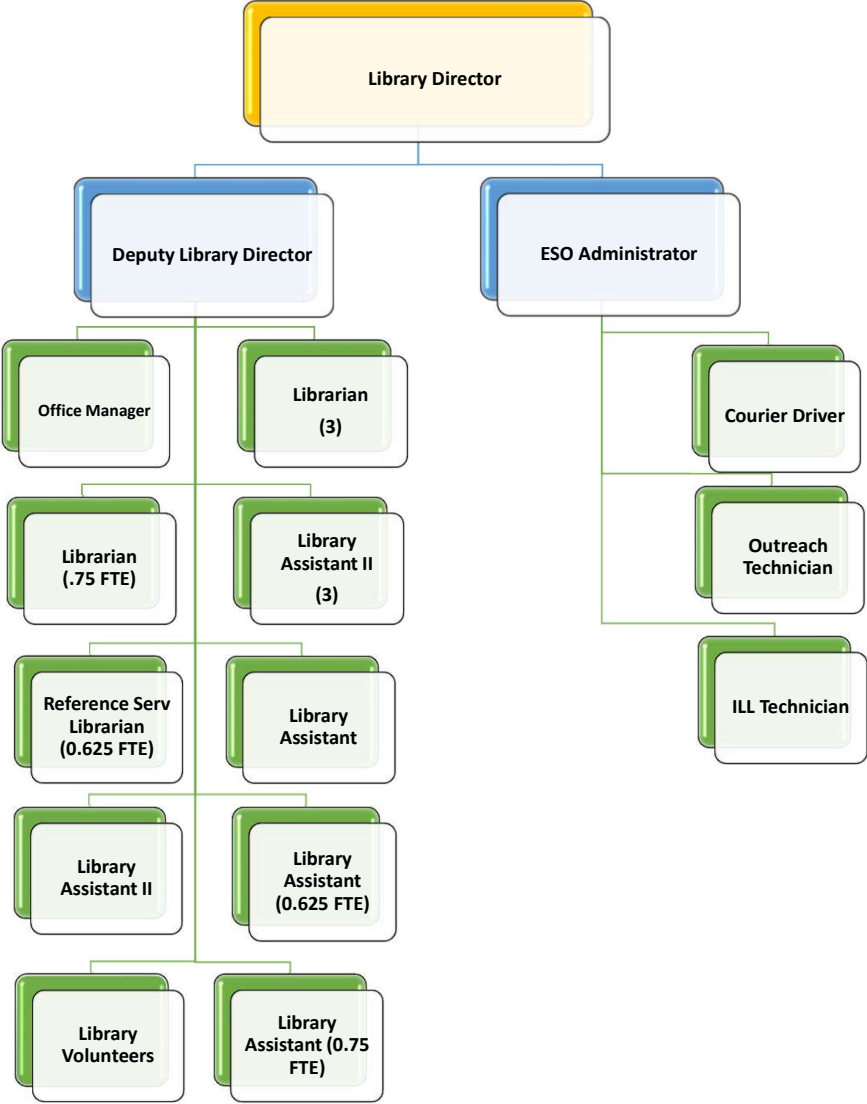
2023/2024 Departmental Goals

1. Enhance education and learning for residents of all ages by nurturing early literacy, supporting the success of school aged children, and engaging adults in meaningful learning opportunities.
2. Build a strong and resilient community by offering life-enhancing services and skill development.
3. Develop a skilled workforce by offering services to increase success of jobseekers and support small business owner's needs.
4. Enhance library collections and services to better meet the needs of underserved communities.
5. Increase awareness in all demographic groups of the wide variety of resources, services, and programs available through Coos Bay Public Library.

Budgeted Personnel Expenses

Personnel related expenses listed within this budget reflect salary and associated benefits for 13.86 FTE.

Library Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
LIBRARY FUND 07
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
CARRYOVER BALANCE				
1,099,855	1,096,846	1,212,000	07-000-300-0100	1,450,000
100,000	150,000	200,000	07-000-300-0200	250,000
<u>1,199,855</u>	<u>1,246,846</u>	<u>1,412,000</u>	Total Carryover Balance	<u>1,700,000</u>
RESOURCES FROM OTHER AGENCIES				
15,268	2,374	1,500	07-000-340-0300	500
18,500	13,000	24,850	07-000-340-0301	5,000
-	-	1,000	07-000-340-0303	1,000
27,211	-	-	07-000-340-0350	-
<u>1,233,861</u>	<u>1,423,301</u>	<u>1,220,000</u>	07-000-340-0900	1,256,600
<u>1,294,840</u>	<u>1,438,675</u>	<u>1,247,350</u>	Total Resources from Other Agencies	<u>1,263,100</u>
USE OF MONEY AND PROPERTY				
9,712	(6,104)	5,000	07-000-350-0100	15,000
<u>9,712</u>	<u>(6,104)</u>	<u>5,000</u>	Total Use of Money and Property	<u>15,000</u>
CHARGES FOR CURRENT SERVICES				
105	3,732	6,000	07-000-360-0100	2,500
1,094	3,583	2,000	07-000-360-1800	2,000
<u>1,199</u>	<u>7,314</u>	<u>8,000</u>	Total Charges for Current Services	<u>4,500</u>
OTHER INCOME				
2,586	2,231	100	07-000-380-0100	100
26,097	26,097	26,000	07-000-380-0300	26,000
2,936	39	500	07-000-380-0400	500
5,313	140,092	10,000	07-000-380-0900	12,000
<u>36,931</u>	<u>168,458</u>	<u>36,600</u>	Total Other Income	<u>38,600</u>
<u>2,542,539</u>	<u>2,855,190</u>	<u>2,708,950</u>	TOTAL LIBRARY FUND RESOURCES	<u>3,021,200</u>

**CITY OF COOS BAY 2023-2024 BUDGET
LIBRARY FUND 07
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
562,427	623,907	878,730	07-510-510-1001	Salaries	823,554
124,515	147,394	212,896	07-510-510-1003	PERS Retirement	244,324
40,580	46,653	71,238	07-510-510-1004	Employer Payroll Taxes	66,678
145,125	143,840	215,867	07-510-510-1005	Employee Insurance	199,054
1,400	415	3,850	07-510-510-1006	Unemployment	3,600
587	721	836	07-510-510-1007	Workers Compensation Insurance	973
-	-	59	07-510-510-1008	Volunteer Workers Compensation	67
<u>874,636</u>	<u>962,931</u>	<u>1,383,476</u>		Total Personnel Services	<u>1,338,250</u>
MATERIALS AND SERVICES					
3,354	5,628	7,000	07-510-520-2005	Training,Meetings,Travel,Dues	11,000
29,677	30,096	37,000	07-510-520-2101	Utilities	37,000
11,956	19,487	20,000	07-510-520-2102	Telephone	21,000
11,288	9,025	20,000	07-510-520-2105	Advertising	20,000
39,416	57,720	110,000	07-510-520-2108	Contractual	225,000
15,757	6,304	12,000	07-510-520-2120	Insurance	14,400
4,210	7,856	8,000	07-510-520-2122	Duplicating\Data Processing	8,200
-	688	3,000	07-510-520-2123	Printing	3,000
13,144	3,124	7,000	07-510-520-2205	Office Supplies	7,000
11,837	7,253	10,000	07-510-520-2206	Postage	12,000
197	991	3,500	07-510-520-2225	Janitorial Supplies	3,500
56,436	11,253	38,000	07-510-520-2231	Small Equipment	100,000
31,061	1,763	8,000	07-510-520-2234	Grants	8,000
9,866	9,496	14,000	07-510-520-2235	Library Supplies	14,000
93,913	96,099	120,000	07-510-520-2236	Library Books & Records	135,000
9,978	10,009	10,000	07-510-520-2237	Periodicals	12,000
4,726	2,743	2,500	07-510-520-2239	State Aid to Children - Books	2,500
-	-	50,000	07-510-520-2240	Library Books/Records (Restr)	50,000
8,119	9,313	40,850	07-510-520-2241	Programming	60,000
4,673	9	20,000	07-510-520-2302	Office Equipment Rental	20,000
1,085	800	5,000	07-510-520-2303	Equipment Repairs/Replacement	6,000
4,880	9,024	15,000	07-510-520-2304	Equipment Maintenance Contract	15,000
2,312	686	7,000	07-510-520-2305	Vehicle Maintenance/Fuel	7,000
35,933	50,718	50,000	07-510-520-2309	Building & Grounds Maintenance	75,000
-	-	200,000	07-510-520-2310	Furniture (restricted)	300,000

**CITY OF COOS BAY 2023-2024 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
MATERIALS AND SERVICES (continued)				
35	9	200	07-510-520-2406 Reimbursable	200
-	-	1,500	07-510-520-2424 Library Board	1,500
<u>17,206</u>	<u>125,528</u>	<u>1,000</u>	07-510-520-2450 Gifts, Donations & Memorials	<u>25,000</u>
<u>421,058</u>	<u>475,623</u>	<u>820,550</u>	Total Materials and Services	<u>1,193,300</u>
CAPITAL OUTLAY				
<u>-</u>	<u>-</u>	<u>60,000</u>	07-510-530-3008 Vehicles	<u>-</u>
<u>-</u>	<u>-</u>	<u>60,000</u>	Total Capital Outlay	<u>-</u>
DEBT SERVICE				
-	4,447	25,000	07-510-540-1000 Lease Principal	50,000
<u>-</u>	<u>107</u>	<u>5,000</u>	07-510-540-1100 Lease Interest	<u>5,000</u>
<u>-</u>	<u>4,554</u>	<u>30,000</u>	Total Debt Service	<u>55,000</u>
<u>-</u>	<u>-</u>	<u>164,924</u>	07-510-560-6001 CONTINGENCY	<u>184,650</u>
<u>1,246,846</u>	<u>1,412,083</u>	<u>250,000</u>	07-510-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>250,000</u>
<u>2,542,539</u>	<u>2,855,190</u>	<u>2,708,950</u>	TOTAL LIBRARY FUND EXPENDITURES	<u>3,021,200</u>

BUILDING CODE DIVISION

Description

Building Code division is a subdivision of the Public Works and Community Development Department. The budget for the division 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 Code 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 code. Construction plans are reviewed for code compliance, and permits are issued. The Division is also responsible for implementing the city's dangerous and substandard building code, as well as code enforcement, working with the City Attorney and with citizens to effectively mitigate issues arising from unsafe conditions. Staff evaluates the current valuation tables used to base permit fees which is part of an ongoing monitoring process to ensure that Building Code program operates as an enterprise fund and keeps pace with the changing economy of the construction trades.

Budgeted Personnel Expenses

Personnel related expenses listed within this division's budget reflect the salary and associated benefits for 3.75 FTE. The allocation of personnel salaries charged to more than one department, division or fund can be found in the Appendix B at the end of this budget.

**Building Code Division
Organizational Chart**

**Building Code
Administrator**

**Code
Inspector I/II**

**Code
Inspector I/II**

**Code
Enforcement
Officer**

**CITY OF COOS BAY 2023-2024 BUDGET
BUILDING CODE FUND 08
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
478,925	483,863	310,000	08-000-300-0100 CARRYOVER BALANCE	250,000
LICENSES AND PERMITS				
155,814	140,619	110,000	08-000-330-0600 Plan Check	150,000
199,041	147,654	140,000	08-000-330-0700 Building Permits	150,000
-	-	200	08-000-330-0800 Plumbing Permits	200
50,758	50,227	75,000	08-000-330-0900 Mechanical Permits	50,000
-	-	100	08-000-330-1000 Electrical Permits	100
2,790	2,170	2,000	08-000-330-1400 Mobile Home Permits	2,000
34,205	27,501	7,000	08-000-330-1500 Other Permits	10,000
-	739	-	08-000-330-1600 Recording Fees Reimbursed	500
<u>442,608</u>	<u>368,909</u>	<u>334,300</u>	Total Licenses and Permits	<u>362,800</u>
INTERGOVERNMENTAL REVENUE				
105	-	-	08-000-340-0350 Federal Other Financial Assist	-
-	-	1,000	08-000-340-0600 Intergovernmental Revenue	500
<u>105</u>	<u>-</u>	<u>1,000</u>	Total Intergovernmental Revenue	<u>500</u>
USE OF MONEY AND PROPERTY				
3,785	(1,009)	4,000	08-000-350-0100 Investment Interest Income	8,000
<u>3,785</u>	<u>(1,009)</u>	<u>4,000</u>	Total Use of Money and Property	<u>8,000</u>
OTHER RESOURCES				
454	110	200	08-000-380-0100 Miscellaneous Revenue	200
<u>454</u>	<u>110</u>	<u>200</u>	Total Other Resources	<u>200</u>
<u>925,877</u>	<u>851,872</u>	<u>649,500</u>	TOTAL BUILDING CODE RESOURCES	<u>621,500</u>

**CITY OF COOS BAY 2023-2024 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
PERSONNEL SERVICES					
245,006	243,407	281,426	08-304-510-1001	Salaries	287,916
429	462	1,711	08-304-510-1002	Overtime	2,384
54,692	50,229	69,268	08-304-510-1003	PERS Retirement	85,895
18,240	19,516	22,885	08-304-510-1004	Employer Payroll Taxes	23,465
46,642	67,208	68,720	08-304-510-1005	Employee Insurance	66,977
-	-	1,060	08-304-510-1006	Unemployment	1,038
2,499	1,266	2,011	08-304-510-1007	Workers Compensation Insurance	2,701
<u>367,508</u>	<u>382,087</u>	<u>447,081</u>		Total Personnel Services	<u>470,376</u>
MATERIALS AND SERVICES					
1,851	416	5,000	08-304-520-2001	Meetings, Travel & Memberships	5,000
268	674	-	08-304-520-2004	Permits, License, Fees	-
3,663	6,844	10,000	08-304-520-2005	Training	10,000
-	-	5,000	08-304-520-2010	Codes, Standards, Publications	5,000
1,925	2,350	2,000	08-304-520-2102	Telephone	2,000
15,000	15,000	15,000	08-304-520-2104	Property/Office Lease	15,000
449	-	100	08-304-520-2105	Advertising	100
9,795	1,847	15,000	08-304-520-2108	Contractual	15,000
606	1,040	1,000	08-304-520-2113	Audit Fees	1,000
5,068	3,367	4,000	08-304-520-2120	Insurance	4,800
319	133	1,000	08-304-520-2122	Duplicating/Data Processing	1,000
-	-	500	08-304-520-2123	Printing	500
8,251	7,964	7,000	08-304-520-2200	Merchant Fees	10,000
140	637	750	08-304-520-2201	Uniform Allowance	750
365	1,001	750	08-304-520-2205	Office Supplies	750
213	748	500	08-304-520-2206	Postage	500
384	1,270	5,000	08-304-520-2216	Small Equipment	5,000
624	979	2,500	08-304-520-2228	Petroleum Products	2,500
53	-	1,000	08-304-520-2303	Equipment Repairs	1,000
532	566	2,500	08-304-520-2308	Automotive Parts	2,500
<u>49,505</u>	<u>44,837</u>	<u>78,600</u>		Total Materials and Services	<u>82,400</u>

**CITY OF COOS BAY 2023-2024 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
CAPITAL OUTLAY					
-	78,535	5,000	08-304-530-3008	Vehicles	-
-	78,535	5,000	Total Capital Outlay		-
DEBT SERVICE					
-	-	5,000	08-304-540-1000	Enterprise Lease - Principal	21,000
-	-	1,000	08-304-540-1100	Enterprise Lease - Interest	4,000
-	-	6,000	Total Debt Service		25,000
TRANSFERS OUT					
10,000	-	-	08-304-550-5013	TSF to Technology Fund	-
15,000	-	-	08-304-550-5035	TSF to Major Capital Fund	-
-	-	20,000	08-304-550-5045	TSF to Capital Improve Fund	12,000
25,000	-	20,000	Total Transfers Out		12,000
-	-	42,819	08-304-560-6001	CONTINGENCY	31,724
483,863	346,413	50,000	08-304-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-
925,877	851,872	649,500	TOTAL BUILDING CODE EXPENDITURES		621,500

9-1-1 TAX FUND

Program Description

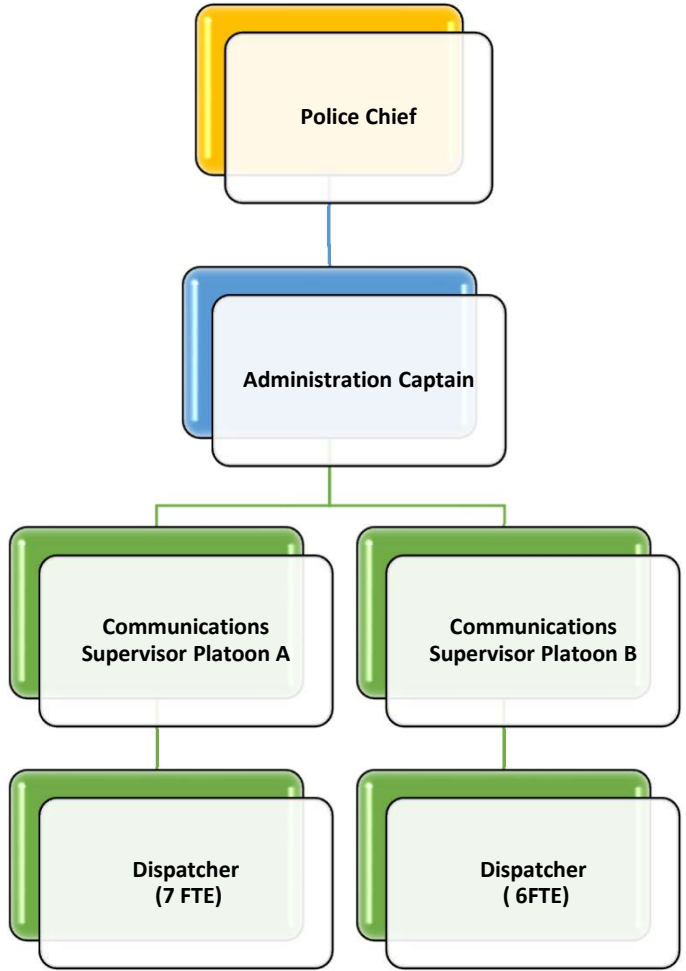
The 9-1-1 Tax Fund accounts for the operations of the North Coos 911 Communications Center. The Center is one of Coos County's two 9-1-1 centers, and provides emergency dispatch services for the cities of Coos Bay, Coquille, and North Bend; Coquille Tribal Police; Tribal Police for the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; and Southwestern Oregon Community College security. Annually they process more than 96,000 calls for public safety services as well as over 17,500 911 calls are received at the emergency communications center.

During FY24, staff is proposing moving the Police Communications section (242) previously budgeted within the General Fund into the 9-1-1 Tax Fund, to provide greater transparency around the full costs of operating the North Coos 911 Communications Center. Historical data for Police Communications 242, as required by Oregon Revised Statutes and Local Budget Law, will continue to be reported in the General Fund for all years prior to FY24, until aged out of reporting requirement.

Budgeted Personnel Expenses

Personnel related expenses listed within this fund reflect salary and associated benefits for 14 FTE.

Communications Division Organizational Chart



**CITY OF COOS BAY 2023-2024 BUDGET
9-1-1 TAX FUND 10
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
33,890	75,327	162,000	10-000-300-0100	CARRYOVER BALANCE	85,000
RESOURCES FROM OTHER AGENCIES					
123,792	149,338	150,000	10-000-340-1600	Coos Bay 911	175,000
28,957	35,466	30,000	10-000-340-2000	City of Coquille 911	45,000
-	-	90,000	10-000-340-2100	City of North Bend 911	90,000
86,103	255,772	412,000	10-000-340-2300	9-1-1 Contracts	418,000
<u>238,852</u>	<u>440,577</u>	<u>682,000</u>		Total Resources from Other Agencies	<u>728,000</u>
USE OF MONEY AND PROPERTY					
280	(616)	250	10-000-350-0100	Investment Interest Income	3,000
<u>280</u>	<u>(616)</u>	<u>250</u>		Total Use of Money and Property	<u>3,000</u>
OTHER RESOURCES					
-	44	-	10-000-380-0100	Miscellaneous Revenue	-
<u>-</u>	<u>44</u>	<u>-</u>		Total Other Resources	<u>-</u>
TRANSFERS IN					
-	-	-	10-000-390-1000	TSF from General Fund	1,319,969
<u>-</u>	<u>-</u>	<u>-</u>		Total Transfers In	<u>1,319,969</u>
<u>273,022</u>	<u>515,331</u>	<u>844,250</u>		TOTAL 9-1-1 TAX FUND RESOURCES	<u>2,135,969</u>

**CITY OF COOS BAY 2023-2024 BUDGET
9-1-1 TAX FUND 10
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
116,477	203,419	403,266	10-380-510-1001	Salaries	1,076,288
15,026	24,466	59,298	10-380-510-1002	Overtime	141,640
25,526	50,472	118,311	10-380-510-1003	PERS Retirement	395,680
9,922	16,928	37,338	10-380-510-1004	Employer Payroll Taxes	98,401
18,341	47,328	121,882	10-380-510-1005	Employee Insurance	264,868
-	-	1,256	10-380-510-1006	Unemployment	5,018
119	147	1,399	10-380-510-1007	Workers Compensation Insurance	1,474
<u>185,410</u>	<u>342,761</u>	<u>742,750</u>	Total Personnel Services		<u>1,983,369</u>
MATERIALS AND SERVICES					
-	-	1,550	10-380-520-2001	Meetings, Travel & Dues	1,500
-	-	6,000	10-380-520-2005	Training	9,800
7,466	7,006	10,000	10-380-520-2102	Telephone	9,000
-	-	-	10-380-520-2103	CAD/RMS Lease	35,500
-	-	15,000	10-380-520-2104	Technology & Equipment	3,000
4,819	3,032	25,000	10-380-520-2108	Contractual	38,000
-	-	3,500	10-380-520-2202	Uniform Allowance	2,300
-	-	1,500	10-380-520-2205	Office Supplies	2,500
-	-	3,000	10-380-520-2303	Equipment Repairs	1,000
<u>12,285</u>	<u>10,038</u>	<u>65,550</u>	Total Materials and Services		<u>102,600</u>
CAPITAL OUTLAY					
-	-	-	10-380-530-3023	Equipment	15,000
-	-	-	Total Capital Outly		<u>15,000</u>
-	-	<u>35,950</u>	10-380-560-6001	CONTINGENCY	<u>35,000</u>
<u>75,327</u>	<u>162,532</u>	<u>-</u>	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>273,022</u>	<u>515,331</u>	<u>844,250</u>	TOTAL 9-1-1 TAX FUND EXPENDITURES		<u>2,135,969</u>

GENERAL OBLIGATION BOND FUND

Program Description

The General Obligation Bond Fund receives the property taxes specifically to fund debt service payments for general obligation bonds. The City of Coos Bay has only one general obligation bond which was refunded/re-issued in a previous fiscal year. The original issuance of the GO Bond was for the construction of Fire Station #1 located on Elrod Avenue.

**CITY OF COOS BAY 2023-2024 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
483,453	571,921	138,000	11-000-300-0100	CARRYOVER BALANCE	100,000
PROPERTY TAXES					
494,683	509,030	494,700	11-000-310-0100	Current Property Taxes - GO	493,000
25,515	31,419	22,000	11-000-310-0200	Delinquent Property Taxes - GO	20,000
<u>520,198</u>	<u>540,448</u>	<u>516,700</u>		Total Property Taxes	<u>513,000</u>
USE OF MONEY AND PROPERTY					
3,756	1,266	500	11-000-350-0100	Investment Interest Income	1,000
<u>3,756</u>	<u>1,266</u>	<u>500</u>		Total Use of Money and Property	<u>1,000</u>
OTHER FINANCING SOURCES					
2,963,000	-	-	11-000-390-4000	Bond Proceeds	-
<u>2,963,000</u>	<u>-</u>	<u>-</u>		Total Other Financing Sources	<u>-</u>
<u>3,970,406</u>	<u>1,113,635</u>	<u>655,200</u>		TOTAL GO BOND REDEMPTION FUND RESOURCES	<u>614,000</u>
EXPENDITURES					
MATERIALS AND SERVICES					
63,800	-	-	11-600-520-2108	Contractual	-
<u>63,800</u>	<u>-</u>	<u>-</u>		Total Materials and Services	<u>-</u>
DEBT SERVICE					
3,280,000	460,000	-	11-600-540-4003	Principal-GO Bond Series 4/09	-
50,004	30,155	-	11-600-540-4004	Interest-GO Bond Series 4/09	-
-	-	510,000	11-600-540-4006	Principal-GO Bond Refi 10/20	473,000
4,681	-	32,700	11-600-540-4007	Interest-GO Bond Refi 10/20	20,000
-	484,926	-	11-600-540-5000	STIF Loan Repay-Rainy Day Fund	-
<u>3,334,685</u>	<u>975,081</u>	<u>542,700</u>		Total Debt Service	<u>493,000</u>
<u>-</u>	<u>-</u>	<u>112,500</u>	11-600-560-6001	RESERVED FOR FUTURE EXPENDITURE	<u>121,000</u>
<u>571,921</u>	<u>138,555</u>	<u>-</u>	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>3,970,406</u>	<u>1,113,635</u>	<u>655,200</u>		TOTAL GO BOND REDEMPTION FUND EXPENDITURES	<u>614,000</u>

COOS COUNTY LIBRARY SERVICE DISTRICT – EXTENDED SERVICES OFFICE (ESO)

Program Description

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

Budgeted Personnel Expenses

Personnel related expense listed within this fund reflect salary and associated benefits for 4 FTE.

Library ESO Organizational Chart

**Library
Director**

**ESO
Administrator**

Courier Driver

**Outreach
Technician**

Ill Technician

**CITY OF COOS BAY 2023-2024 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
264,754	615,219	469,000	14-000-300-0100	CARRYOVER BALANCE	250,000
RESOURCES FROM OTHER AGENCIES					
6,185	6,136	6,200	14-000-340-0300	State Library Grant	6,500
-	-	100	14-000-340-0302	Gifts, Donations & Memorials	100
212	-	-	14-000-340-0350	Federal Other Financial Assist	-
126,500	-	-	14-000-340-0400	Other Grants	-
<u>799,506</u>	<u>490,000</u>	<u>653,500</u>	14-000-340-0900	ESO Intergov Coos County Reimb	<u>720,520</u>
<u>932,403</u>	<u>496,136</u>	<u>659,800</u>		Total Resources from Other Agencies	<u>727,120</u>
USE OF MONEY AND PROPERTY					
<u>1,833</u>	<u>(2,009)</u>	<u>1,000</u>	14-000-350-0100	Investment Interest Income	<u>1,000</u>
<u>1,833</u>	<u>(2,009)</u>	<u>1,000</u>		Total Use of Money and Property	<u>1,000</u>
OTHER RESOURCES					
8,911	55,084	5,000	14-000-380-0100	Miscellaneous	5,000
14	56	200	14-000-380-0400	Reimbursements & Fines	200
<u>15,775</u>	<u>-</u>	<u>100</u>	14-000-380-0600	Equipment and Scrap Sales	<u>100</u>
<u>24,700</u>	<u>55,140</u>	<u>5,300</u>		Total Other Resources	<u>5,300</u>
<u>1,223,691</u>	<u>1,164,486</u>	<u>1,135,100</u>		TOTAL CCLSD ESO FUND RESOURCES	<u>983,420</u>

**CITY OF COOS BAY 2023-2024 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
PERSONNEL SERVICES					
139,484	157,217	195,879	14-615-510-1001	Salaries	200,322
24	-	1,000	14-615-510-1002	Overtime	5,854
28,362	31,645	45,299	14-615-510-1003	PERS Retirement	66,000
10,258	11,635	15,958	14-615-510-1004	Employer Payroll Taxes	16,707
55,648	49,127	70,376	14-615-510-1005	Employee Insurance	86,960
-	-	2,000	14-615-510-1006	Unemployment	2,000
2,409	1,400	1,173	14-615-510-1007	Workers Compensation Insurance	1,673
<u>236,185</u>	<u>251,024</u>	<u>331,685</u>		Total Personnel Services	<u>379,516</u>
MATERIALS AND SERVICES					
2,000	198	7,200	14-615-520-2001	Training	5,200
366	1,578	5,525	14-615-520-2005	Meetings, Travel, & Dues	3,525
1,700	1,534	3,200	14-615-520-2102	Telephone	2,200
-	-	2,000	14-615-520-2105	Advertising	2,000
152,020	148,298	234,355	14-615-520-2108	Contractual	164,300
1,515	2,079	2,000	14-615-520-2113	Audit Fees	2,000
13,786	20,580	12,000	14-615-520-2116	Internet	7,000
6,596	3,435	10,000	14-615-520-2120	Insurance	8,000
-	-	2,000	14-615-520-2123	Printing	2,000
150	385	1,450	14-615-520-2201	Uniform Allowance	450
4,857	1,641	3,000	14-615-520-2205	Office Supplies	13,000
800	6,500	13,000	14-615-520-2206	Postage	13,000
-	220	2,000	14-615-520-2224	Data Processing/Duplicating	2,000
5,122	8,592	25,000	14-615-520-2228	Petroleum Products	15,000
2,165	2,025	20,000	14-615-520-2231	Small Equipment/Software	25,000
45,714	37,056	43,000	14-615-520-2236	Library Books & Records	28,500
6,035	4,518	6,200	14-615-520-2239	State Grant	6,500
26,526	85,676	-	14-615-520-2240	Other Grant Expenses	-
-	-	3,000	14-615-520-2303	Equipment Repairs	1,000
94,956	103,535	107,000	14-615-520-2304	Equipment Maintenance Contract	92,000
4,995	2,053	15,000	14-615-520-2308	Automotive Parts/Maintenance	10,000
58	41	2,000	14-615-520-2406	Reimbursable	2,000
2,924	14,048	21,000	14-615-520-2450	CCLSD Project	17,000
<u>372,287</u>	<u>443,993</u>	<u>539,930</u>		Total Materials and Services	<u>421,675</u>

**CITY OF COOS BAY 2023-2024 BUDGET
 COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
 EXPENDITURES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
			CAPITAL OUTLAY	
-	-	40,000	14-615-530-3001 Computer Hardware & Software	10,000
-	-	80,000	14-615-530-3008 Vehicles	-
<u>-</u>	<u>-</u>	<u>120,000</u>	Total Capital Outlay	<u>10,000</u>
			DEBT SERVICE	
-	146	30,000	14-615-540-1000 Lease Principal	55,000
-	4	5,000	14-615-540-1100 Lease Interest	5,000
<u>-</u>	<u>150</u>	<u>35,000</u>	Total Debt Service	<u>60,000</u>
<u>-</u>	<u>-</u>	<u>108,485</u>	14-615-560-6001 CONTINGENCY	<u>112,229</u>
<u>615,219</u>	<u>469,319</u>	<u>-</u>	14-615-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>1,223,691</u>	<u>1,164,486</u>	<u>1,135,100</u>	TOTAL CCLSD ESO FUND EXPENDITURES	<u>983,420</u>

FIRE EQUIPMENT RESERVE FUND

Program Description

This Fire Equipment Reserve Fund budget provides for reserve funds necessary for fire equipment and vehicle expenditures. Money from the General Fund and Capital Improvement Fund is transferred into this fund along with interest and property lease proceeds.

**CITY OF COOS BAY 2023-2024 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
23,663	47,643	64,000	27-000-300-0100	CARRYOVER BALANCE	280,000
USE OF MONEY AND PROPERTY					
240	(344)	200	27-000-350-0100	Interest	750
-	-	9,000	27-000-350-1000	Property Lease	9,000
<u>240</u>	<u>(344)</u>	<u>9,200</u>		Total Use of Money and Property	<u>9,750</u>
SERVICES					
-	-	-	27-000-360-0600	Fire Protection - Bunker Hill	5,175
-	-	-	27-000-360-0700	Fire Protection - Timber Park	5,148
-	-	-	27-000-360-0900	Fire Protection - Libby Rural	10,458
<u>-</u>	<u>-</u>	<u>-</u>		Total Services	<u>20,781</u>
OTHER RESOURCES					
-	5,000	-	27-000-380-0100	Miscellaneous	-
<u>-</u>	<u>5,000</u>	<u>-</u>		Total Other Resources	<u>-</u>
TRANSFERS IN					
23,739	12,372	100,000	27-000-390-0100	TSF from General Fund	100,000
-	-	100,000	27-000-390-1045	TSF from Capital Improvement	-
<u>23,739</u>	<u>12,372</u>	<u>200,000</u>		Total Transfers In	<u>100,000</u>
<u>47,643</u>	<u>64,671</u>	<u>273,200</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>410,531</u>
EXPENDITURES					
CAPITAL OUTLAY					
-	-	35,000	27-835-530-3033	Equipment	35,000
-	-	238,200	27-835-530-3034	Vehicle	375,531
<u>-</u>	<u>-</u>	<u>273,200</u>		Total Capital Outlay	<u>410,531</u>
<u>47,643</u>	<u>64,671</u>	<u>-</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>47,643</u>	<u>64,671</u>	<u>273,200</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>410,531</u>

WATER QUALITY IMPROVEMENT FUND

Program Description

The Water Quality Improvement Fund budget provides for reserve funds necessary for stormwater collections system maintenance, water quality treatment plant(s) capital projects, emergency/unplanned projects and green parking lots. Money from the Water Quality Fund (fund 3), Oregon DEQ loan and grant programs, and other grant and loan programs are included in this fund, along with interest earnings.

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
RESOURCES**

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #		Proposed 2023-24
7,223,953	5,050,444	5,793,000	29-000-300-0100	CARRYOVER BALANCE	7,355,494
				USE OF MONEY AND PROPERTY	
<u>97,305</u>	<u>(31,267)</u>	<u>25,000</u>	29-000-350-0100	Investment Interest Income	<u>40,000</u>
<u>97,305</u>	<u>(31,267)</u>	<u>25,000</u>		Total Use of Money and Property	<u>40,000</u>
				SERVICES	
<u>-</u>	<u>-</u>	<u>5,000</u>	29-000-360-1000	In Lieu Of Other Reimbursement	<u>5,000</u>
<u>-</u>	<u>-</u>	<u>5,000</u>		Total Services	<u>5,000</u>
				OTHER FINANCING SOURCES	
-	41,441	100,000	29-000-380-0200	Business OR Grant-Tidegates	100,000
57,890	82,047	1,500,000	29-000-380-0403	DEQ SRF #R24001 Loan Proceeds	2,200,000
131,983	-	-	29-000-380-0404	DEQ SRF #R24002 Loan Proceeds	-
-	-	250,000	29-000-380-0405	DEQ SRF #R24003 Loan Proceeds	-
58,605	80,984	1,200,000	29-000-380-0406	DEQ SRF #R24004 Loan Proceeds	10,000,000
42,901	594,842	250,000	29-000-380-0407	DEQ SRF #R24005 Loan Proceeds	-
<u>-</u>	<u>-</u>	<u>100,000</u>	29-000-380-0408	Business OR Loan Proceeds	<u>-</u>
<u>291,379</u>	<u>799,314</u>	<u>3,400,000</u>		Total Other Financing Sources	<u>12,300,000</u>
				TRANSFERS IN	
<u>-</u>	<u>2,000,000</u>	<u>4,361,000</u>	29-000-390-0900	TSF from Water Quality Fund	<u>-</u>
<u>-</u>	<u>2,000,000</u>	<u>4,361,000</u>		Total Transfers In	<u>-</u>
<u>7,612,637</u>	<u>7,818,491</u>	<u>13,584,000</u>		TOTAL WQ IMPROVEMENT FUND RESOURCES	<u>19,700,494</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
EXPENDITURES**

Actual 2020-21	Actual 2021-22	Council Adopted 2022-23	G/L Account #	Proposed 2023-24
CAPITAL OUTLAY				
-	-	105,494	29-810-530-2000	110,494
2,506	57,566	965,000	29-810-530-3001	100,000
9,397	70,386	750,000	29-810-530-3002	100,000
7,414	102,410	200,000	29-810-530-3003	750,000
255,275	77,406	3,359,506	29-810-530-3004	3,100,000
120,518	-	-	29-810-530-3008	-
1,983,795	840,741	2,804,000	29-810-530-3010	1,155,494
68,210	107,946	1,500,000	29-810-530-3021	2,200,000
1,015	-	-	29-810-530-3022	-
-	-	250,000	29-810-530-3023	-
69,597	135,893	1,200,000	29-810-530-3024	10,000,000
44,467	591,207	250,000	29-810-530-3025	-
-	41,440	200,000	29-810-530-3026	100,000
<u>2,562,193</u>	<u>2,024,996</u>	<u>11,584,000</u>	Total Capital Outlay	<u>17,615,988</u>
<u>5,050,444</u>	<u>5,793,495</u>	<u>2,000,000</u>	29-810-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>2,084,506</u>
<u>7,612,637</u>	<u>7,818,491</u>	<u>13,584,000</u>	TOTAL WQ IMPROVEMENT FUND EXPENDITURES	<u>19,700,494</u>

JURISDICTIONAL EXCHANGE STREETS RESERVE FUND

Program Description

The Jurisdictional Exchange Streets Reserve Fund budget provides for reserve funds for management of state roadways in our community. The initial \$4.8 million principal received from Oregon Department of Transportation through the 2000 agreement, and subsequently used to establish the Fund can only be used to maintain the 23 lane miles of streets transferred to the city from ODOT. The streets are South Empire Blvd, Newmark Avenue, Ocean Blvd, Central Avenue, Anderson Street from 7th to 4th Street, Commercial Avenue from Bayshore to 7th Street, 6th Avenue, D Street, 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. For FYE 2024 staff is estimating \$190,000 available for repair/maintenance, which could be used for repairs on Coos River Highway.

**CITY OF COOS BAY 2023-2024 BUDGET
JURISDICTIONAL EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
CARRYOVER BALANCE					
4,800,000	4,800,000	4,800,000	39-000-300-0100	Carryover Balance - Non-Spendable	4,800,000
263,047	161,202	138,000	39-000-300-0100	Carryover Balance - Spendable	175,000
<u>5,063,047</u>	<u>4,961,202</u>	<u>4,938,000</u>		Total Carryover Balance	<u>4,975,000</u>
USE OF MONEY AND PROPERTY					
40,325	(23,169)	25,000	39-000-350-0100	Investment Interest Income	15,000
<u>40,325</u>	<u>(23,169)</u>	<u>25,000</u>		Total Use of Money and Property	<u>15,000</u>
<u>5,103,372</u>	<u>4,938,033</u>	<u>4,963,000</u>		TOTAL JURIS EXCHG STREETS RES FUND RESOURCES	<u>4,990,000</u>
EXPENDITURES					
MATERIALS AND SERVICES					
142,170	-	163,000	39-880-520-2108	Contractual	190,000
<u>142,170</u>	<u>-</u>	<u>163,000</u>		Total Materials and Services	<u>190,000</u>
<u>-</u>	<u>-</u>	<u>4,800,000</u>	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>
<u>4,961,202</u>	<u>4,938,033</u>	<u>-</u>	39-880-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>5,103,372</u>	<u>4,938,033</u>	<u>4,963,000</u>		TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES	<u>4,990,000</u>

CAD GROUP RESERVE FUND

Program Description

The CAD (computer-aided dispatch) Group Reserve Fund budget provides for reserve funds for the cost of utilities, small equipment and computer hardware and software utilized for dispatch. Money from the City of Coquille, Coquille Indian Tribe and Capital Improvement Fund is transferred into this fund.

**CITY OF COOS BAY 2023-2024 BUDGET
CAD GROUP RESERVE FUND 41**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
58,780	8,810	18,500	41-000-300-0100	CARRYOVER BALANCE	33,000
REVENUE FROM OTHER AGENCIES					
-	-	1,500	41-000-340-1500	City of Coquille	1,500
-	-	500	41-000-340-1800	Coquille Indian Tribe	500
<u>-</u>	<u>-</u>	<u>2,000</u>		Total Revenue from Other Agencies	<u>2,000</u>
USE OF MONEY AND PROPERTY					
108	(100)	50	41-000-350-0100	Investment Interest Income	100
<u>108</u>	<u>(100)</u>	<u>50</u>		Total Use of Money and Property	<u>100</u>
TRANSFERS IN					
5,500	-	-	41-000-390-1500	TSF from Technology Fund	-
-	10,000	15,000	41-000-390-1545	TSF from Capital Improve Fund	15,000
<u>5,500</u>	<u>10,000</u>	<u>15,000</u>		Total Transfers In	<u>15,000</u>
<u>64,388</u>	<u>18,711</u>	<u>35,550</u>		TOTAL CAD GROUP RESERVE FUND RESOURCES	<u>50,100</u>
EXPENDITURES					
MATERIALS AND SERVICES					
-	-	500	41-890-520-2101	Utilities	500
938	856	1,500	41-890-520-2108	Contractual	1,500
-	-	2,200	41-890-520-2231	Small Equipment	2,200
<u>938</u>	<u>856</u>	<u>4,200</u>		Total Materials and Services	<u>4,200</u>
CAPITAL OUTLAY					
-	-	31,350	41-890-530-3001	Computer Hardware & Software	45,900
<u>-</u>	<u>-</u>	<u>31,350</u>		Total Capital Outlay	<u>45,900</u>
SPECIAL PAYMENTS					
54,640	-	-	41-890-555-1001	Transfer to Coos County	-
<u>54,640</u>	<u>-</u>	<u>-</u>		Total Special Payments	<u>-</u>
<u>8,810</u>	<u>17,854</u>	<u>-</u>	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>64,388</u>	<u>18,711</u>	<u>35,550</u>		TOTAL CAD GROUP RESERVE FUND EXPENDITURES	<u>50,100</u>

RAINY DAY RESERVE FUND

Program Description

The Rainy Day Reserve Fund budget provides for reserve funds for 'rainy day' event. Per city council resolution, Two and a half percent (2.5%) of the ending fund balance of the General Fund is transferred to this fund, annually following the close of each fiscal year.

**CITY OF COOS BAY 2023-2024 BUDGET
RAINY DAY RESERVE FUND 42**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
940,309	532,152	1,082,000	42-000-300-0100	CARRYOVER BALANCE	1,154,000
USE OF MONEY AND PROPERTY					
<u>7,542</u>	<u>(5,607)</u>	<u>5,000</u>	42-000-350-0100	Investment Interest Income	<u>10,000</u>
<u>7,542</u>	<u>(5,607)</u>	<u>5,000</u>		Total Use of Money and Property	<u>10,000</u>
REPAYMENT-SHORT TERM INTERFUND LOAN					
<u>-</u>	<u>484,926</u>	<u>-</u>	42-000-380-1011	STIF Loan Repayment	<u>-</u>
<u>-</u>	<u>484,926</u>	<u>-</u>		Total Repayments	<u>-</u>
TRANSFERS IN					
<u>69,227</u>	<u>60,061</u>	<u>80,000</u>	42-000-390-0800	TSF from General Fund	<u>107,500</u>
<u>69,227</u>	<u>60,061</u>	<u>80,000</u>		Total Transfers In	<u>107,500</u>
<u>1,017,078</u>	<u>1,071,531</u>	<u>1,167,000</u>		TOTAL RAINY DAY RESERVE FUND RESOURCES	<u>1,271,500</u>
EXPENDITURES					
MATERIALS AND SERVICES					
<u>-</u>	<u>-</u>	<u>500,000</u>	42-890-520-2108	Contractual	<u>50,000</u>
<u>-</u>	<u>-</u>	<u>500,000</u>		Total Materials and Services	<u>50,000</u>
CAPITAL OUTLAY					
<u>-</u>	<u>-</u>	<u>667,000</u>	42-890-530-3001	Construction	<u>1,221,500</u>
<u>-</u>	<u>-</u>	<u>667,000</u>		Total Capital Outlay	<u>1,221,500</u>
DEBT SERVICE					
467,000	-	-	42-890-540-5000	Principal-Refi GO Bonds	-
<u>17,926</u>	<u>-</u>	<u>-</u>	42-890-540-5001	Interest-Refi GO Bonds	<u>-</u>
<u>484,926</u>	<u>-</u>	<u>-</u>		Total Debt Service	<u>-</u>
<u>532,152</u>	<u>1,071,531</u>	<u>-</u>	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>1,017,078</u>	<u>1,071,531</u>	<u>1,167,000</u>		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	<u>1,271,500</u>

CAPITAL IMPROVEMENT FUND

Program Description

Following an auditor recommendation, the city combined several like funds to create the Capital Improvement Fund. Activity that had previously been reported in the other capital improvement funds shown, will now be budgeted and reported in the Capital Improvement Fund. The following funds transferred their residual equity into the Capital Improvement Fund, however, historical data prior to FY22, as required by Oregon Revised Statutes and Local Budget Law, is still reported in these closed funds until the historical data ages out.

SPECIAL IMPROVEMENT FUND - The budget provided 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 provided 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 Transportation Utility Fee.

PARKS IMPROVEMENT FUND - This budget provided 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. Additional donations will be used to match grant funds for dredging Mingus Pond and constructing fishing structures.

BIKE/PEDESTRIAN PATH FUND - This budget provided 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.

MAJOR CAPITAL FUND – This budget provided for capital funds for major capital improvements or purchases, such as building improvements and rolling stock purchases for police and fire. The primary source of revenue for this fund was Timber Sale revenue which is generated every two years (even years).

TECHNOLOGY FUND – This budget provided for the capital funds necessary to maintain technology equipment such as servers, firewalls, switches, laptops, desktops, and tablets. The primary sources of revenue for this fund is transfers from several other funds (General, Gas Tax, Water Quality, Building Codes, etc.) and a 5% technology fee added to all city services.

**CITY OF COOS BAY 2023-2024 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
-	-	2,238,200	45-000-300-0100	CARRYOVER BALANCE	2,800,000
REVENUE FROM OTHER AGENCIES					
-	76,350	576,194	45-000-340-0300	State Grants	100,000
-	13,082	12,231	45-000-340-0800	State Gas Tax	12,231
-	250,532	445,923	45-000-340-1200	STP Funds	660,000
<u>-</u>	<u>339,964</u>	<u>1,034,348</u>		Total Revenue from Other Agencies	<u>772,231</u>
FRANCHISE TAXES					
-	-	-	45-000-320-0100	Electric Utility Franchise Fees	300,000
<u>-</u>	<u>-</u>	<u>-</u>		Total Franchises Taxes	<u>300,000</u>
USE OF MONEY AND PROPERTY					
-	(9,669)	8,800	45-000-350-0100	Investment Interest Income	12,000
<u>-</u>	<u>(9,669)</u>	<u>8,800</u>		Total Use of Money and Property	<u>12,000</u>
SERVICES					
-	1,030,278	975,000	45-000-360-0100	Transportation Utility Fee	975,000
-	32,938	40,000	45-000-360-0200	Technology Fee	40,000
<u>-</u>	<u>1,063,216</u>	<u>1,015,000</u>		Total Services	<u>1,015,000</u>
REPAYMENTS					
-	-	500	45-000-370-0200	Interest Payments (Dist 98)	500
-	-	500	45-000-370-0300	Principal Payments (Dist 2009)	500
-	-	500	45-000-370-0400	Interest Payments (Dist 2009)	500
<u>-</u>	<u>-</u>	<u>1,500</u>		Total Repayments	<u>1,500</u>
OTHER RESOURCES					
-	259	500	45-000-380-0100	Miscellaneous	500
-	25,000	67,500	45-000-380-0320	Private Grants/Donations	500
-	-	500	45-000-380-0500	Property Sales	500
-	25,478	500	45-000-380-0700	Equipment/Scrap Sales	500
-	379,873	500,000	45-000-380-0900	Timber Sales	-
-	2,415	2,500	45-000-380-1000	Gifts & Donations	2,500
<u>-</u>	<u>433,025</u>	<u>571,500</u>		Total Other Resources	<u>4,500</u>

**CITY OF COOS BAY 2023-2024 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES (continued)**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
TRANSFERS IN				
-	314,000	350,000	45-000-390-0100	200,000
-	303,582	343,500	45-000-390-0200	20,000
-	120,000	120,000	45-000-390-0300	80,000
-	20,000	20,000	45-000-390-0800	12,000
<u>-</u>	<u>757,582</u>	<u>833,500</u>	Total Transfers In	<u>312,000</u>
RESIDUAL EQUITY TRANSFER/FUND CLOSURES				
-	179,910	-	45-000-390-1500	-
-	771,657	-	45-000-390-1600	-
-	69,486	-	45-000-390-1700	-
-	5,916	-	45-000-390-1800	-
-	162,629	-	45-000-390-3400	-
-	119,684	-	45-000-390-4000	-
<u>-</u>	<u>1,309,282</u>	<u>-</u>	Total Residual Equity Transfer	<u>-</u>
<u>-</u>	<u>3,893,400</u>	<u>5,702,848</u>	TOTAL CAPITAL IMPROVEMENT FUND RESOURCES	<u>5,217,231</u>

**CITY OF COOS BAY 2023-2024 BUDGET
CAPITAL IMPROVEMENT FUND 45
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
MATERIALS AND SERVICES					
-	156,486	264,300	45-450-520-2108	Contractual	250,090
-	359	1,000	45-450-520-2220	Merchant Fees	1,000
-	22,950	95,000	45-450-520-2250	Computer Hardware/Soft, Equip	77,000
-	73,339	200,000	45-450-520-2300	Timber Costs	100,000
<u>-</u>	<u>253,134</u>	<u>560,300</u>		Total Materials and Services	<u>428,090</u>
CAPITAL OUTLAY					
-	-	183,500	45-450-530-3150	Construction - Special Improvement (LID)	184,485
-	822,012	3,166,423	45-450-530-3160	Construction-Streets	3,692,407
-	200,000	326,000	45-450-530-3170	Construction-Parks	438,429
-	590	52,800	45-450-530-3171	Construction-Choshi (restrict)	50,000
-	(40,000)	144,731	45-450-530-3180	Construction-Bike/Ped Paths	116,227
-	58,800	237,000	45-450-530-3340	Police Vehicles/Outfitting	57,593
-	169,327	-	45-450-530-3341	Police Equipment	-
-	85,965	40,000	45-450-530-3342	Fire Vehicles/Equipment	12,000
-	-	370,900	45-450-530-3343	Building Improvements	88,000
-	-	376,194	45-450-530-3345	Empire & Eastside Boat Ramps	-
-	41,406	130,000	45-450-530-3350	Computer Hardware	135,000
<u>-</u>	<u>1,338,100</u>	<u>5,027,548</u>		Total Capital Outlay	<u>4,774,141</u>
TRANSFERS OUT					
-	-	100,000	45-450-550-1027	TSF to Fire Equipment Reserve	-
-	10,000	15,000	45-450-550-1041	TSF to CAD Reserve Fund	15,000
<u>-</u>	<u>10,000</u>	<u>115,000</u>		Total Transfers Out	<u>15,000</u>
<u>-</u>	<u>2,292,165</u>	<u>-</u>	45-450-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>-</u>	<u>3,893,400</u>	<u>5,702,848</u>		TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	<u>5,217,231</u>

SYSTEM DEVELOPMENT CHARGES FUND

Program Description

Following an auditor recommendation, the city combined several like funds to create the System Development Charges (SDC) Fund. Activity that had previously been reported in the other SDC funds shown, will now be budgeted and reported in the SDC Fund. The following funds transferred their residual equity into the SDC Fund, however, historical data prior to FY22, as required by Oregon Revised Statutes and Local Budget Law, is still reported in these closed funds until the historical data ages out.

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 2023-2024 BUDGET
SYSTEM DEVELOPMENT CHARGES (SDC) FUND 46**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
-	-	293,000	46-000-300-0100	CARRYOVER BALANCE	300,000
USE OF MONEY AND PROPERTY					
-	-	1,500	46-000-350-0100	Investment Interest Income	3,500
<u>-</u>	<u>-</u>	<u>1,500</u>		Total Use of Money and Property	<u>3,500</u>
RESIDUAL EQUITY TRANSFER IN/FUNDS CLOSURE					
-	270,336	-	46-000-390-2000	TSF from WW SDC Fund	-
-	20,819	-	46-000-390-2100	TSF from Stormwater SDC Fund	-
<u>-</u>	<u>291,155</u>	<u>-</u>		Total Residual Equity Transfer	<u>-</u>
<u>-</u>	<u>291,155</u>	<u>294,500</u>		TOTAL SDC FUND RESOURCES	<u>303,500</u>
EXPENDITURES					
CAPITAL OUTLAY					
-	-	14,227	46-460-530-3102	Construction-Treatment Improvement (WQ)	14,662
-	-	14,215	46-460-530-3103	Construction-Treatment Reimbursement (WQ)	14,649
-	-	1,421	46-460-530-3104	Construction-Treatment Compliance (WQ)	1,464
-	-	165,777	46-460-530-3105	Construction-Collections Improvement (WQ)	170,843
-	-	37,347	46-460-530-3106	Construction-Collections Reimbursement (WQ)	38,488
-	-	37,346	46-460-530-3107	Construction-Collections Compliance (WQ)	38,487
-	-	2,220	46-460-530-3108	CSD Const.-Treatment Improvement (WQ)	2,288
-	-	558	46-460-530-3109	CSD Const.-Treatment Reimbursement (WQ)	575
-	-	331	46-460-530-3110	CSD Const.-Treatment Compliance (WQ)	341
-	-	17,106	46-460-530-3111	Construction-Improvement Fee (STORM)	17,629
-	-	3,952	46-460-530-3112	Construction-Compliance Fee (STORM)	4,073
<u>-</u>	<u>-</u>	<u>294,500</u>		Total Capital Outlay	<u>303,500</u>
<u>-</u>	<u>291,155</u>	<u>-</u>	46-460-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>-</u>	<u>291,155</u>	<u>294,500</u>		TOTAL SDC FUND EXPENDITURES	<u>303,500</u>

CLOSED FUNDS

The following funds were combined into like funds during the 2021-2022 fiscal year, following recommendation of the Agency's auditor. At the beginning of the 2021-2022 fiscal year, the residual equity of the funds was transferred into the identified fund of similar nature through a budgeted interfund transfer. These closed funds are presented for historical purposes only, following local budget law presentation guidelines, and will continue to be presented in the annual budget document through the 2024-2025 fiscal year budget document.

Closed into the Water Quality Fund: Revenue Bond Fund.

Closed into the Capital Improvement Fund: Special Improvement Fund, Street Improvement Fund, Parks Improvement Fund, Bike/Pedestrian Path Fund, Major Capital Fund, and Technology Reserve Fund.

Closed into the System Development Charges Fund: Wastewater SDC Fund and Storm Water SDC Fund.

The Transportation SDC Fund was closed due to all funds being expended in prior year. The fund continues to be presented following local budget law historical data presentation guidelines.

**CITY OF COOS BAY 2023-2024 BUDGET
REVENUE BOND FUND 12**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
6,550,823	5,563,458	-	12-000-300-0100	CARRYOVER BALANCE	-
RESOURCES FROM OTHER AGENCIES					
828,058	-	-	12-000-340-1100	Water Board Bond Payments	-
828,058	-	-		Total Resources from Other Agencies	-
7,378,881	5,563,458	-		TOTAL REVENUE BOND FUND RESOURCES	-
EXPENDITURES					
DEBT SERVICE					
5,308	-	-	12-610-540-4001	Principal CBNBWB OECDD	-
3,312	-	-	12-610-540-4002	Interest CBNBWB OECDD	-
229,781	-	-	12-610-540-4007	Principal CBNBWB IFA Series 2010	-
118,849	-	-	12-610-540-4008	Interest CBNBWB IFA Series 2010	-
43,331	-	-	12-610-540-4009	Principal WQ Land Purchase 2012	-
635	-	-	12-610-540-4010	Interest WQ Land Purchases 2012	-
176,644	-	-	12-610-540-4011	Principal WQ Series IFA 1 2012	-
76,540	-	-	12-610-540-4012	Interest WQ Series IFA 1 2012	-
330,653	-	-	12-610-540-4013	Principal WQ Series IFA 2 2013	-
72,082	-	-	12-610-540-4014	Interest WW Series IFA 2 2013	-
40,099	-	-	12-610-540-4017	Principal CBNBWB OTIB ODOT 2016	-
3,203	-	-	12-610-540-4018	Interest CBNBWB OTIB ODOT 2016	-
395,000	-	-	12-610-540-4019	Principal CBNBWB 2016 JPM B06 Refi	-
32,506	-	-	12-610-540-4020	Interest CBNBWB 2016 JPM B06 Refi	-
287,480	-	-	12-610-540-4022	Interest DEQ SRF 1 R24000	-
1,815,423	-	-		Total Debt Service	-
-	5,563,458	-	12-610-550-5008	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	-
5,563,458	-	-	12-610-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-
7,378,881	5,563,458	-		TOTAL REVENUE BOND FUND EXPENDITURES	-

**CITY OF COOS BAY 2023-2024 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
RESOURCES				
178,482	179,910	-	15-000-300-0100 CARRYOVER BALANCE	-
USE OF MONEY AND PROPERTY				
<u>1,427</u>	-	-	15-000-350-0100 Interest	-
<u>1,427</u>	-	-	Total Use of Money and Property	-
<u>179,910</u>	<u>179,910</u>	<u>-</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES	<u>-</u>
EXPENDITURES				
<u>-</u>	<u>179,910</u>	<u>-</u>	15-760-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>
<u>179,910</u>	<u>-</u>	<u>-</u>	15-760-560-6002 UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>179,910</u>	<u>179,910</u>	<u>-</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
STREET IMPROVEMENT FUND 16**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
				RESOURCES	
1,186,740	771,657	-	16-000-300-0100	CARRYOVER BALANCE	-
				USE OF MONEY AND PROPERTY	
<u>9,507</u>	<u>-</u>	<u>-</u>	16-000-350-0100	Interest	<u>-</u>
<u>9,507</u>	<u>-</u>	<u>-</u>		Total Use of Money and Property	<u>-</u>
				OTHER RESOURCES	
<u>1,038,757</u>	<u>-</u>	<u>-</u>	16-000-380-0700	Transportation Utility Fee	<u>-</u>
<u>1,038,757</u>	<u>-</u>	<u>-</u>		Total Other Resources	<u>-</u>
				TRANSFERS IN	
<u>209,086</u>	<u>-</u>	<u>-</u>	16-000-390-1001	Gas Tax Fund	<u>-</u>
<u>209,086</u>	<u>-</u>	<u>-</u>		Total Transfers In	<u>-</u>
<u>2,444,089</u>	<u>771,657</u>	<u>-</u>		TOTAL STREET IMPROVEMENT FUND RESOURCES	<u>-</u>
				EXPENDITURES	
				MATERIALS AND SERVICES	
<u>23,847</u>	<u>-</u>	<u>-</u>	16-710-520-2108	Contractual	<u>-</u>
<u>23,847</u>	<u>-</u>	<u>-</u>		Total Materials and Services	<u>-</u>
				CAPITAL OUTLAY	
<u>1,648,586</u>	<u>-</u>	<u>-</u>	16-710-530-3102	Construction	<u>-</u>
<u>1,648,586</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>-</u>
<u>-</u>	<u>771,657</u>	<u>-</u>	16-710-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>
<u>771,657</u>	<u>-</u>	<u>-</u>	16-710-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>2,444,089</u>	<u>771,657</u>	<u>-</u>		TOTAL STREET IMPROVEMENT FUND EXPENDITURES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
PARKS IMPROVEMENT FUND 17**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	RESOURCES	<u>Proposed 2023-24</u>
				CARRYOVER BALANCE	
16,075	19,469	-	17-000-300-0100	Carryover Balance - Regular	-
<u>110,825</u>	<u>50,018</u>	-	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	-
<u>126,900</u>	<u>69,487</u>	-		Total Carryover Balance	-
				USE OF MONEY AND PROPERTY	
<u>832</u>	-	-	17-000-350-0100	Interest	-
<u>832</u>	-	-		Total Use of Money and Property	-
				OTHER RESOURCES	
2,460	-	-	17-000-380-0900	Donations-Choshi Gardens	-
<u>4,460</u>	-	-	17-000-380-1100	Gifts and Donations other	-
<u>6,920</u>	-	-		Total Other Resources	-
<u>134,652</u>	<u>69,487</u>	-		TOTAL PARKS IMPROVEMENT FUND RESOURCES	-
				EXPENDITURES	
				MATERIALS AND SERVICES	
<u>5,368</u>	-	-	17-720-520-2108	Contractual	-
<u>5,368</u>	-	-		Total Materials and Services	-
				CAPITAL OUTLAY	
796	-	-	17-720-530-3102	Construction	-
<u>59,002</u>	-	-	17-720-530-3111	Choshi Gardens	-
<u>59,797</u>	-	-		Total Capital Outlay	-
-	<u>69,487</u>	-	17-720-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	-
<u>69,487</u>	-	-	17-720-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-
<u>134,652</u>	<u>69,487</u>	-		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	-

**CITY OF COOS BAY 2023-2024 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
156,393	5,916	-	18-000-300-0100	CARRYOVER BALANCE	-
RESOURCES FROM OTHER AGENCIES					
1,975,882	-	-	18-000-340-0300	State Grant	-
12,466	-	-	18-000-340-0800	State Gas Tax	-
<u>1,988,348</u>	<u>-</u>	<u>-</u>		Total Resources from Other Agencies	<u>-</u>
USE OF MONEY AND PROPERTY					
770	-	-	18-000-350-0100	Interest	-
<u>770</u>	<u>-</u>	<u>-</u>		Total Use of Money and Property	<u>-</u>
<u>2,145,511</u>	<u>5,916</u>	<u>-</u>		TOTAL BIKE/PED PATH FUND RESOURCES	<u>-</u>
EXPENDITURES					
CAPITAL OUTLAY					
2,139,595	-	-	18-730-530-3102	Construction	-
<u>2,139,595</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>-</u>
<u>-</u>	<u>5,916</u>	<u>-</u>	18-730-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>
<u>5,916</u>	<u>-</u>	<u>-</u>	18-730-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>2,145,511</u>	<u>5,916</u>	<u>-</u>		TOTAL BIKE/PED PATH FUND EXPENDITURES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
TRANSPORTATION SDC FUND 19**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
CARRYOVER BALANCE					
13,192	-	-	19-000-300-0100	Carryover-Improvement Fee	-
1,908	-	-	19-000-300-0200	Carryover-Reimbursement Fee	-
794	-	-	19-000-300-0300	Carryover-Compliance Fee	-
<u>15,893</u>	<u>-</u>	<u>-</u>	Total Carryover Balance		<u>-</u>
USE OF MONEY AND PROPERTY					
45	-	-	19-000-350-0102	Interest-Improvement Fee	-
7	-	-	19-000-350-0103	Interest-Reimbursement Fee	-
3	-	-	19-000-350-0104	Interest-Compliance Fee	-
<u>56</u>	<u>-</u>	<u>-</u>	Total Use of Money and Property		<u>-</u>
<u>15,949</u>	<u>-</u>	<u>-</u>	TOTAL TRANSPORTATION SDC FUND RESOURCES		<u>-</u>
EXPENDITURES					
CAPITAL OUTLAY					
13,211	-	-	19-760-530-3102	Construction-Improvement Fee	-
1,925	-	-	19-760-530-3103	Construction-Reimbursement Fee	-
813	-	-	19-760-530-3104	Construction-Compliance Fee	-
<u>15,949</u>	<u>-</u>	<u>-</u>	Total Capital Outlay		<u>-</u>
<u>15,949</u>	<u>-</u>	<u>-</u>	TOTAL TRANSPORTATION SDC FUND EXPENDITURES		<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
WATER QUALITY SDC FUND 20**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
CARRYOVER BALANCE					
13,953	14,065	-	20-000-300-0100	Carryover-Treatment Improvement Fee	-
13,943	14,055	-	20-000-300-0200	Carryover-Treatment Reimbursement Fee	-
1,394	1,405	-	20-000-300-0300	Carryover-Treatment Compliance Fee	-
162,592	163,892	-	20-000-300-0400	Carryover-Collections Improvement Fee	-
36,630	36,923	-	20-000-300-0500	Carryover-Collections Reimbursement Fee	-
36,630	36,923	-	20-000-300-0600	Carryover-Collections Compliance Fee	-
2,177	2,194	-	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	-
547	551	-	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	-
325	328	-	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	-
<u>268,191</u>	<u>270,336</u>	<u>-</u>	Total Carryover Balance		<u>-</u>
USE OF MONEY AND PROPERTY					
112	-	-	20-000-350-0101	Interest-Treatment Improvement Fee	-
112	-	-	20-000-350-0102	Interest-Treatment Reimbursement Fee	-
11	-	-	20-000-350-0103	Interest-Treatment Compliance Fee	-
1,300	-	-	20-000-350-0201	Interest-Collections Improvement Fee	-
293	-	-	20-000-350-0202	Interest-Collections Reimbursement Fee	-
293	-	-	20-000-350-0203	Interest-Collections Compliance Fee	-
17	-	-	20-000-350-0301	Interest-CSD Treatment Improvement Fee	-
4	-	-	20-000-350-0302	Interest-CSD Treatment Reimb. Fee	-
3	-	-	20-000-350-0303	Interest-CSD Treatment Compliance Fee	-
<u>2,145</u>	<u>-</u>	<u>-</u>	Total Use of Money and Property		<u>-</u>
<u>270,336</u>	<u>270,336</u>	<u>-</u>	TOTAL WATER QUALITY SDC FUND RESOURCES		<u>-</u>
EXPENDITURES					
<u>-</u>	<u>270,336</u>	<u>-</u>	20-770-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>
<u>270,336</u>	<u>-</u>	<u>-</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>270,336</u>	<u>270,336</u>	<u>-</u>	TOTAL WATER QUALITY SDC FUND EXPENDITURES		<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
STORMWATER SDC FUND 21**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
RESOURCES				
CARRYOVER BALANCE				
16,778	16,913	-	21-000-300-0100	-
3,875	3,907	-	21-000-300-0200	-
<u>20,654</u>	<u>20,820</u>	<u>-</u>	Total Carryover Balance	<u>-</u>
USE OF MONEY AND PROPERTY				
134	-	-	21-000-350-0102	-
31	-	-	21-000-350-0104	-
<u>165</u>	<u>-</u>	<u>-</u>	Total Use of Money and Property	<u>-</u>
<u>20,819</u>	<u>20,820</u>	<u>-</u>	TOTAL STORMWATER SDC FUND RESOURCES	<u>-</u>
EXPENDITURES				
<u>-</u>	<u>20,820</u>	<u>-</u>	21-780-550-5046	<u>-</u>
<u>20,819</u>	<u>-</u>	<u>-</u>	21-780-560-6002	<u>-</u>
<u>20,819</u>	<u>20,820</u>	<u>-</u>	TOTAL STORMWATER SDC FUND EXPENDITURES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
MAJOR CAPITAL RESERVE FUND 34**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
RESOURCES					
116,186	162,629	-	34-000-300-0100	CARRYOVER BALANCE	-
USE OF MONEY AND PROPERTY					
811	-	-	34-000-350-0100	Interest	-
<u>811</u>	<u>-</u>	<u>-</u>		Total Use of Money and Property	<u>-</u>
OTHER RESOURCES					
18,901	-	-	34-000-380-0600	Equipment and Scrap Sales	-
161,864	-	-	34-000-380-0700	Timber Sales	-
<u>180,765</u>	<u>-</u>	<u>-</u>		Total Other Resources	<u>-</u>
TRANSFERS IN					
85,000	-	-	34-000-390-0800	General Fund	-
15,000	-	-	34-000-390-1600	Building Codes Fund	-
<u>100,000</u>	<u>-</u>	<u>-</u>		Total Transfers In	<u>-</u>
<u>397,762</u>	<u>162,629</u>	<u>-</u>		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	<u>-</u>
EXPENDITURES					
MATERIALS AND SERVICES					
9,850	-	-	34-870-520-2108	Contractual	-
27,270	-	-	34-870-520-2301	Timber Costs	-
<u>37,120</u>	<u>-</u>	<u>-</u>		Total Materials and Services	<u>-</u>
CAPITAL OUTLAY					
62,099	-	-	34-870-530-3008	Vehicles	-
89,440	-	-	34-870-530-3012	Police Equipment/Improvements	-
40,423	-	-	34-870-530-3013	Fire Equipment	-
6,051	-	-	34-870-530-3046	Future Library Site Prep/Const	-
<u>198,013</u>	<u>-</u>	<u>-</u>		Total Capital Outlay	<u>-</u>
<u>-</u>	<u>162,629</u>	<u>-</u>	34-870-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>
<u>162,629</u>	<u>-</u>	<u>-</u>	34-870-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>
<u>397,762</u>	<u>162,629</u>	<u>-</u>		TOTAL MAJOR CAPITAL RESERVE FUND EXPENDITURES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
TECHNOLOGY RESERVE FUND 40
RESOURCES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>	<u>Proposed 2023-24</u>
125,515	119,684	-	40-000-300-0100 CARRYOVER BALANCE	-
REVENUE FROM OTHER AGENCIES				
<u>36,953</u>	-	-	40-000-340-0350 Federal Other Financial Assistance	-
<u>36,953</u>	-	-	Total Revenue from Other Agencies	-
USE OF MONEY AND PROPERTY				
<u>1,131</u>	-	-	40-000-350-0100 Interest	-
<u>1,131</u>	-	-	Total Use of Money and Property	-
SERVICES				
<u>34,067</u>	-	-	40-000-360-0100 Technology Fee	-
<u>34,067</u>	-	-	Total Services	-
TRANSFERS IN				
90,000	-	-	40-000-390-0800 General Fund	-
12,000	-	-	40-000-390-1000 Gas Tax	-
25,000	-	-	40-000-390-0900 Water Quality Fund	-
<u>10,000</u>	-	-	40-000-390-1700 Building Codes	-
<u>137,000</u>	-	-	Total Transfers In	-
<u>334,667</u>	<u>119,684</u>	<u>-</u>	TOTAL TECHNOLOGY RESERVE FUND RESOURCES	<u>-</u>

**CITY OF COOS BAY 2023-2024 BUDGET
TECHNOLOGY RESERVE FUND 40
EXPENDITURES**

<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Council Adopted 2022-23</u>	<u>G/L Account #</u>		<u>Proposed 2023-24</u>
MATERIALS AND SERVICES					
101,416	-	-	40-830-520-2108	Contractual	-
333	-	-	40-830-520-2200	Merchant Fees	-
<u>77,754</u>	-	-	40-830-520-2250	Computer Hardware/Software	-
<u>179,503</u>	-	-	Total Materials and Services		-
CAPITAL OUTLAY					
<u>29,979</u>	-	-	40-830-530-3001	Computer Hardware & Software	-
<u>29,979</u>	-	-	Total Capital Outlay		-
TRANSFERS OUT					
<u>5,500</u>	-	-	40-830-550-5020	Transfer to CAD Reserve Fund	-
<u>5,500</u>	-	-	Total Transfers Out		-
<u>-</u>	<u>119,684</u>	-	40-830-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND		-
<u>119,684</u>	-	-	40-830-560-6002 UNAPPROPRIATED ENDING FUND BALANCE		-
<u>334,667</u>	<u>119,684</u>	-	TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES		-

APPENDIX A

Time Driven Activity Based Costing

The City budget is comprised of 16 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 2023-2024
Salaries Charged to More than One Department, Division or Fund by Percentage

Position	General Fund										Gas	Water Quality					Hotel/	Bldg
	Manager	UR	Finance	Attorney	Non-dept	Fire	Planning	Engineering	Parks	Code Enf	Tax	Admin	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Code
	01-120	01-121	01-130	01-140	01-190	01-261	01-301	01-305	01-306	01-310	02-320	03-350	03-351	03-352	03-353	03-355	05-410	08-304
City Manager	21%	17%									8%	15%	10%	5%	5%	5%	8%	6%
Asst City Mgr	27%	9%									8%	15%	10%	5%	5%	5%	8%	8%
Administrative Coord	24%	13%									8%	15%	10%	5%	5%	5%	8%	7%
City Attorney		20%		30%							5%	10%	10%	7%	4%	4%	5%	5%
Finance Director		20%	25%								10%	10%	5%	5%	5%	5%	10%	5%
Finance Assistant		20%	25%								10%	15%	5%	5%	5%	5%	5%	5%
Accounting Tech II		20%	20%								10%	14%	8%	8%	5%	5%	5%	5%
Accounting Tech I		20%	22%								10%	12%	8%	6%	5%	5%	7%	5%
HR Coordinator		15%	30%								10%	15%	5%	5%	5%	5%	5%	5%
PW & CD Director		25%									15%	10%	10%	8%	6%	6%	7%	7%
GIS Coordinator		15%			13%		7%	12%			11%		5%	5%	20%	10%	2%	
PW/CD Office Admin		15%					15%				5%		2%	2%	3%	3%	5%	50%
Code/Planning Spec (2)		10%					50%				5%		2%	2%	3%	3%	5%	20%
Code/Planning Spec		10%					65%				5%		2%	2%	3%	3%	5%	5%
Planning Administrator		50%					50%											
Planner II		50%					50%											
Planner I		25%					75%											
Bldg Codes Adm/Fire Marsh		15%				25%	5%				5%							50%
Code Inspector I		15%									35%							50%
Code Inspector I																		100%
Code Enforcement							5%				65%	10%						20%
City Engineer/Deputy Dir		15%									5%	14%	12%	11%	15%	10%	4%	
Engineering Serv Coord		5%										10%	10%	5%	25%	10%		
Engineering Tech		20%										10%	15%	15%	15%			
WQ Admin/Engr												5%	75%	10%	5%	5%		
Engineering Serv Coord		5%									10%	10%	20%	15%	25%	10%		
Environmental Specialist													25%	25%	25%	25%		
WQ Superintendent												5%	30%	25%	30%	10%		
Administrative Assistant												5%	25%	25%	23%	22%		
Lead Treatment Ops													60%	40%				
Treatment Operator (4)													60%	40%				
Lead Collection Ops															70%	30%		
Collection Operator (3)															70%	30%		
Lead Maintenance													60%	40%				
Maintenance Specialist													60%	40%				
Maintenance Tech													60%	40%				
Utility Worker													60%	40%				
Operations Administrator		30%							17%		25%					10%	18%	
Contract Admin Specialist		5%					5%	30%	10%		30%	20%						
Transp & Facility Super		10%						5%	25%		25%	5%	5%	10%	10%			
Transp & Facility Asst		11%							35%		30%				6%	6%	12%	
Mechanic II					66%						12%		3%	3%	10%	3%	1%	2%
Lead Maint Worker II									7%		60%					5%	28%	
Maint Worker II (2)									3%		70%					10%	17%	
Maint Worker II									7%		60%					5%	28%	
Lead Maint Worker II									58%		10%						32%	
Construction Maint Tech					50%				27%		5%						18%	
Facilities Maint Tech					50%				27%		5%						18%	

APPENDIX C

CITY OF COOS BAY BUDGET - FISCAL YEAR 2023-2024
Salaries Charged to More than One Department, Division, or Fund by Percentage

Position	General Fund										Gas					Water Quality					Hotel/	Bldg
	Manager 01-120	UR 01-121	Finance 01-130	Attorney 01-140	Non-dept 01-190	Fire 01-261	Planning 01-301	Engineering 01-305	Parks 01-306	Code Enf 01-310	Tax 02-320	Admin 03-350	Plant 1 03-351	Plant 2 03-352	Coll/San 03-353	Coll/Storm 03-355	Motel 05-410	Code 08-304				
City Manager	21% 25%	17% 14%									8% 7%	15%	10%	5%	5%	5%	8% 6%	6% 8%				
Assistant City Manager	27% 25%	9% 14%									8% 7%	15%	10%	5%	5%	5%	8% 6%	8% 8%				
Administrative Coordinator	24% 15%	13% 7%			0% 15%						8% 11%	15%	10% 6%	5% 6%	5%	5%	8% 5%	8% 10%				
City Attorney		20% 20%		30% 33%							5% 8%	10%	10%	7%	4%	4%	5% 4%	5% 5%				
Finance Director		20%	25% 30%								10% 7%	10%	5% 7%	5% 6%	5%	5%	10% 5%	5% 10%				
Finance Assistant		20% 16%	25% 35%								10% 10%	15%	5%	5%	5%	5%	5% 5%	5% 5%				
Accounting Tech II		20% 25%	20% 13%								10% 11%	14% 15%	8% 7%	8% 7%	5% 4%	5% 4%	8% 8%	5% 6%				
Accounting Tech I		20% 25%	22% 13%								10% 11%	12% 15%	8% 7%	6% 7%	5% 4%	5% 4%	7% 8%	5% 6%				
HR Coordinator	0% 15%	15% 7%			0% 15%						10% 11%	15%	5% 6%	5% 6%	5%	5%	8% 6%	8% 10%				
PW & CD Director		25%					6%				15%	10%	10%	8%	6%	6%	7%	7%				
GIS Coordinator		15%			13%			12%			11%		5%	5%	20%	10%	2%					
PW/CD Office Admin		15%							15%		5%		2%	2%	3%	3%	5%	50%				
Code/Planning Spec (2)		10%					50% 60%				5%		2%	2%	3%	3%	5%	20% 10%				
Code/Planning Specialist		10%					65% 60%				5%		2%	2%	3%	3%	5%	5% 10%				
Planning Administrator		50%					50% 45%											0% 5%				
Planner II		50%					50%															
Planner I		25% 0%					75% 0%															
Building Code Adm/Fire Mar		15%				25%	5%											50%				
Code Inspector I		15%							35%									50%				
Code Inspector I							5% 10%		65% 40%									100% 20% 60%				
Code Enforcement							5% 10%		65% 40%									20% 60%				
City Engineer/Dep Director		15%						9%	5%			14%	12%	11%	15%	30%	4%					
Engineer Serv Coord		5%						35%				10%	10%	5%	25%	10%						
Engineering Tech		20%						10%				10%	15%	15%	15%	15%						
WQ Admin/Engineer												5%	75%	10%	5%	5%						
Engineer Serv Coord		5%						5%			10%	10%	20%	15%	25%	10%						
Environmental Specialist													25%	25%	25%	25%						
WQ Superintendent												5%	30%	25%	30%	10%						
Administrative Assistant												5%	25%	25%	23%	22%						
Lead Treatment Operator													60%	40%								
Treatment Operator (4)													60%	40%								
Lead Collection Operator															70%	30%						
Collection Operator (3)															70%	30%						
Lead Maintenance													60%	40%								
Maintenance Specialist													60%	40%								
Maintenance Tech													60%	40%								
Utility Worker													60%	40%								
Operations Administrator		30%							17% 13%		25%					10%	18% 20%					
Contracts Admin Spec		5% 10%	10% 10%				5% 0%	30% 6%	10% 25%		30% 25%	20% 5%	0% 5%	0% 5%	0% 10%	10% 10%						
Transport & Facilities Super		10% 16%	25% 13%				5% 0%	25% 30%	25% 30%		25% 30%	5% 0%	5% 0%	5% 6%	10% 5%	10% 5%	0% 15%					
Transport & Facilities Asst		11% 15%	15% 15%						35% 30%		30%				6% 5%	6% 5%	12% 15%					
Mechanic II					66%						12%		3%	3%	10%	3%	1% 2%					
Lead Maint Worker II									7% 5%		60%					5%	28% 30%					
Maint Worker II (2)									3% 2%		70%					10%	17% 18%					
Maint Worker II									7% 5%		60%					5% 20%	28% 18%					
Lead Maint Worker II									58% 55%		10%						32% 35%					
Construction Maint Tech					50%				27% 25%		5%						18% 20%					
Facilities Maint Tech					50%				27% 26%		5%						18% 20%					

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2023

AFCSCME - Contract Expires 06/30/2025

104.0%

	I	II	III	IV	V	VI	VII
GIS Coordinator	6165	6409	6667	6934	7209	7497	7685
Engineering Serv Coord Supervisor	5684	5912	6149	6394	6649	6916	7087
Maint Spec (Electrician)	5657	5880	6111	6354	6606	6867	7040
GIS Specialist	5605	5828	6059	6303	6554	6815	6987
Engineering Services Coord, Code Inspector II	5469	5685	5915	6151	6399	6653	6818
Environmental Specialist (WQ)	5469	5685	5915	6151	6399	6653	6818
Intermediate Accountant, Planner II	5049	5253	5464	5680	5909	6146	6298
Code Inspector I	5001	5201	5409	5623	5849	6083	6235
Planner I, Maintenance Foreman	4639	4825	5017	5218	5424	5644	5784
Treat/Collect/Maint Leads	4639	4825	5017	5218	5424	5644	5784
Finance Assistant, HR Coordinator	4581	4765	4956	5152	5360	5575	5713
Facility Maint Tech, Code Enforcement Officer	4365	4542	4722	4910	5107	5313	5445
Engineering Tech, Code/Plan Tech	4365	4542	4722	4910	5107	5313	5445
Mechanic II, Maintenance Mechanic (WQ)	4365	4542	4722	4910	5107	5313	5445
Lead Maint II, Construction Maint Tech	4355	4528	4707	4896	5091	5296	5427
Accounting Technician II	4227	4398	4572	4755	4945	5142	5273
Office Mgr, Eng Aide II/Draftsman, Database Spec	4172	4338	4513	4693	4881	5077	5204
Treatment Operator II, Collections Operator II	4172	4338	4513	4693	4881	5077	5204
Maintenance Worker II	4161	4327	4500	4682	4869	5062	5187
Accounting Technician I	4076	4240	4408	4585	4768	4959	5084
Econ Dev Asst, Plan Tech	4053	4216	4384	4558	4741	4930	5053
Librarian	3919	4073	4236	4405	4582	4768	4884
Treatment Operator I, Collections Operator I	3919	4073	4236	4405	4582	4768	4884
Code/Plan Spec, Contracts Admin Spec	3840	3995	4152	4316	4492	4674	4788
WQ Admin Assistant, Administrative Coordinator	3840	3995	4152	4316	4492	4674	4788
Maintenance Worker I	3817	3970	4129	4296	4463	4644	4759
Plant OIT, Collection OIT, Utility Worker	3812	3966	4123	4289	4460	4639	4731
Code Specialist, Secretary, PW Admin Clerk	3694	3841	3997	4157	4323	4496	4609
Library Assistant II	3522	3663	3809	3963	4121	4286	4394
Library Asst, Ref Serv Asst, ILL Tech, ILL/Out/Cour	3296	3427	3565	3708	3858	4008	4110
Courier Driver	2488	2588	2693	2800	2912	3030	3104

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

EST 103.0%

	I	II	III	IV	V	VI
Lieutenant	5588	5867	6159	6466	6790	7131
Firefighter, Engineer	5320	5588	5867	6159	6466	6790

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%

NON-REPRESENTED EMPLOYEES

104.0%

	I	II	III	IV	V	VI
City Manager	11945	12544	13170	13829	14521	15246
Assistant City Manager	9845	10337	10856	11399	11967	12565
Fire Chief, Police Chief, PW/CD Director, Finance Dir	8949	9397	9869	10362	10879	11423
City Engineer/Deputy Director	8362	8782	9221	9679	10162	10671
Police Captain, Operations Administrator	7743	8132	8537	8962	9408	9881
Fire Battalion Chief, Fire Marshal/Bldg Code Adm	7519	7896	8287	8705	9141	9596
WQ Administrator/Engineer II	7519	7896	8287	8705	9141	9596
Library Director	7354	7722	8106	8513	8938	9384
City Attorney, WQ Administrator/Engineer I	7341	7708	8092	8498	8923	9369
Planning Administrator	7289	7654	8037	8438	8861	9302
WQ Supervisor	6767	7106	7458	7834	8227	8637
WQ Superintendent, Transp & Fac Superintendent	6016	6317	6629	6963	7313	7677
Deputy Library Director, ESO Director	5323	5591	5868	6163	6471	6795
Trans & Fac Assistant, PW Office Administrator	4721	4955	5203	5466	5736	6025

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

	I	II	III	IV
Library Substitute	13.13	13.78	14.47	15.19
Library Page	12.50	13.00	13.50	14.00
Library Reference Substitute	15.38	16.14		
Evidence Custodian	25.00			

CBPOA - Contract Expires 6/30/2024

104.0%

	I	II	III	IV	V	VI
Sergeant	6686	7021	7371	7740	8128	8533
Police Officer	5505	5781	6070	6375	6692	7026
Communication Supervisor	5172	5430	5704	5988	6286	6599
Dispatcher	4503	4724	4962	5210	5469	5742
Clerical Specialist Supervisor	4305	4519	4748	4985	5236	5496
Clerical Specialist	3892	4086	4292	4508	4730	4968
Evidence Technician, Community Services Officer	26.00					

CBPOA Certification Pay:

	Dispatcher	Officer
Intermediate DPSST Certification (3.5%)	200.98	245.92
Advanced DPSST Certification (6%)	344.53	421.57

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

Acronyms

ADA	Americans with Disabilities Act	LOC	League of Oregon Cities
AFSCME	American Federal State County Municipal Employees	LUBA	Land Use Board of Appeals
AIRS	Area Information Regional System	MOA	Mutual Order Agreement
BGC	Boys & Girls Club	MOU	Memorandum of Understanding
BM	Ballot Measure	NEPA	National Environmental Policy Act
CAD	Computer Aided Dispatch	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	WQ	Water Quality (formally WW=Wastewater)