

Urban Renewal Agency of the City of Coos Bay



Budget

Adopted Budget
FY 2016/2017

City of Coos Bay Urban Renewal Agency

Fiscal Year 2016/2017

Agency Board Members

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Mike Vaughan, Secretary
Stephanie Kramer
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Fred Brick
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CITY OF COOS BAY URBAN RENEWAL AGENCY BUDGET MESSAGE FY 2016-2017

To the Honorable Chair Jennifer Groth, members of the Urban Renewal Agency (URA), citizen members of the Budget Committee, and citizens of Coos Bay, Oregon, it is my honor and pleasure to submit the URA's FY 2016-2017 budget.

The Coos Bay Urban Renewal Agency (URA) is a separate municipal corporation responsible for administering and implementing the urban renewal plans in Coos Bay's two separate and distinct urban renewal districts: the Downtown District (Downtown) and the Empire District (Empire). Coos Bay's Urban Renewal Agency Board is governed by the Mayor and City Council. The City Manager serves as the Agency Manager of the Urban Renewal Agency (Agency). Coos Bay Public Works, Community Development, and Finance staff supports the urban renewal program and projects through an intergovernmental agreement with the City of Coos Bay.

The proposed URA annual budget for fiscal year 2016-2017 has been prepared pursuant to Oregon Local Budget Law and presents my recommendations as budget officer, but incorporates the cooperative efforts of the City's management team. Both districts are financially sound with sustainable resources needed to undertake economic development and infrastructure projects that benefit the entire Bay Area. As we near the end of the major debt issuances for both districts, both of the urban renewal plans should be reviewed and updated pursuant to the Agency's long term goals for each district. This last fiscal year, the Agency started the review process with the Downtown district and anticipates completing the Empire district review by the end of the year.

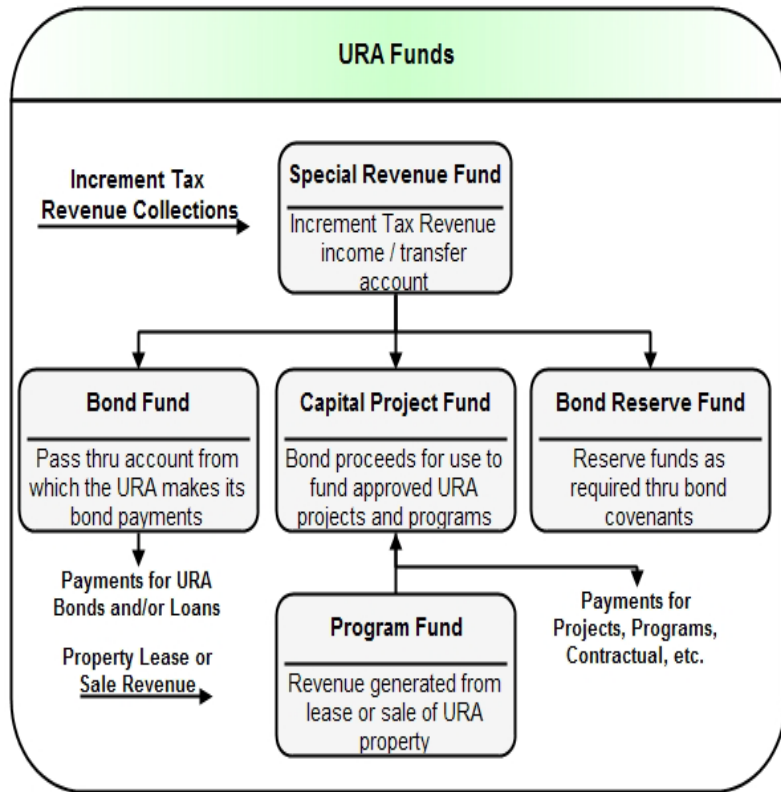
Urban renewal agencies are different from taxing districts in that they do not have permanent rates, and they raise revenue

primarily through Tax Increment Financing (TIF). When an urban renewal plan is created, the value of the property within its boundaries is locked in time or frozen. The agency then raises revenue in subsequent years from any value growth above the frozen amount. This value growth is referred to as the increment. The tax rate used to calculate taxes imposed for the Urban Renewal Plan is the consolidated tax rate for the taxing districts within the geographic boundaries of the Plan. These urban renewal taxes, referred to as "tax off the increment", are calculated as the consolidated tax rate times the value of the increment.

Under certain circumstances, urban renewal agencies like Coos Bay's URA are allowed to raise additional revenue beyond what they raise off their increment via special levies. Starting in 1997-98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under pre-Measure 50 tax system, the agency can impose a special levy to make up for the difference. Up to this date, neither URA has elected to impose the urban renewal special levy nor does this budget include or recommend that the Agency impose any portion of the Special Levy.

In past years, pursuant to ORS 457.435(2), the City of Coos Bay selected "Option 1" [ORS 457.435(2)(a)] as the method to be used in collecting urban renewal property taxes. As such, the "Special Levy" is an option for collecting the "division of tax" (property tax) or "Tax Increment Financing (TIF)" for both Coos Bay's Urban Renewal Plans. However, as was listed above, the URA has never elected to impose this citywide levy against all the taxable property in the City, but rather has elected to collect only those dollars accruing within the separate plans (districts) per Ballot Measure 50 "division of taxes" allocation.

The accounting for each of the two districts is organized into five basic funds: Special Revenue Fund, Program Fund, Bond Fund, Bond Reserve Fund, and Capital Project Fund.



The **Special Revenue Fund** serves to receive incoming tax increment revenue and to transfer budgeted funds to the Bond Fund, Bond Reserve Fund, and the Capital Project Fund (after tax increment revenue is converted into debt proceeds). The proposed budget reflects a combined total of \$2,407,649 in revenue resources (property taxes, delinquent property taxes, and carryover funds) for both districts (Downtown revenue of \$1,380,949 and Empire revenue of \$1,026,700).

The **Bond Fund** acts as a pass thru account from which the URA makes its bond and/or loan payments. The proposed budget reflects a combined total debt service of \$2,412,649 for both districts (Downtown debt service of \$1,685,949 and Empire debt service of \$726,701). The Empire debt service fund paid the remaining balance of the 2003 loan debt in FYE 16. The Downtown debt service fund anticipates paying the remaining balance of the 2003 loan debt in FYE 17 and utilizing the interest payments towards projects in the future.

The **Bond Reserve Fund** acts as a reserve account where funds are maintained as required by bond covenants. The proposed budget reflects the Downtown bond reserve funds of \$682,250. The Empire fund was expended in FYE 16 towards the final 2003 loan debt service payment.

The **Capital Project Fund** accepts bond proceeds which are used to fund approved URA projects and programs. The proposed budget reflects a combined total of materials & services and capital project expenditures of \$4,186,508 for both districts (Downtown expenditures of \$1,497,522 and Empire expenditures of \$2,688,986). Proposed projects and programs include the following:

- Façade Program \$200,000 (Downtown \$100,000 and Empire \$100,000).
- South Empire Boulevard Enhancement Project \$586,477 (This is in addition to the \$2,100,000 Federal Surface Transportation Program grant, \$3,376,238 TAP State Bicycle and Pedestrian Program grant).
- Marshfield Sun Museum foundation rehabilitation of \$25,000.
- Hwy 101 Bayshore/Broadway beautification project \$175,000. Staff will seek grants for up to 100% of this project.

- Restoration of the Egyptian Theatre, \$175,000 to complete the remaining project with the use of the grants received and local fundraising efforts.
- Coos Art Museum Roof and other projects totaling \$100,000.
- Hollering Place project DDA \$1,500,000. (This project is not expected to break ground until sometime in 2018 - both the revenue from the Tribe and the expense have been included in this year's budget.

The **Program Fund** accepts revenue generated through the lease or sale of URA property, and those revenues can be transferred into their respective Capital Project Fund to be used for URA projects and programs. The proposed budget reflects total funds of \$632,763 (Downtown \$192,274 which includes \$150,000 for the anticipated sale of URA owned property, and Empire \$440,489).

I am recommending that the Budget Committee not consider imposition of some "fraction of" but rather approve 100% of the amount from the "division of taxes" and also not collect a citywide urban renewal "special levy" which can be imposed at the maximum rate of \$1.97 per \$1,000 of assessed valuation or some fraction thereof. The actual breakdown is as follows:

Downtown: \$1.29 per \$1,000 of assessed valuation
Empire: \$0.68 per \$1,000 of assessed valuation

New estimated "division of taxes" revenues for FY 2016-17 for Downtown and Empire districts are respectively \$879,949 and \$725,700.

It is my recommendation the FY 2016-2017 Urban Renewal Agency budget be balanced without authorizing the imposition of a fraction of the Special Levy option. The attached proposed

budget has also been reviewed and recommended by the Urban Renewal Advisory Committee.

Respectfully submitted,



Rodger Craddock,
Agency Manager Budget Officer

March 7, 2016

URBAN RENEWAL AGENCY

Program Description

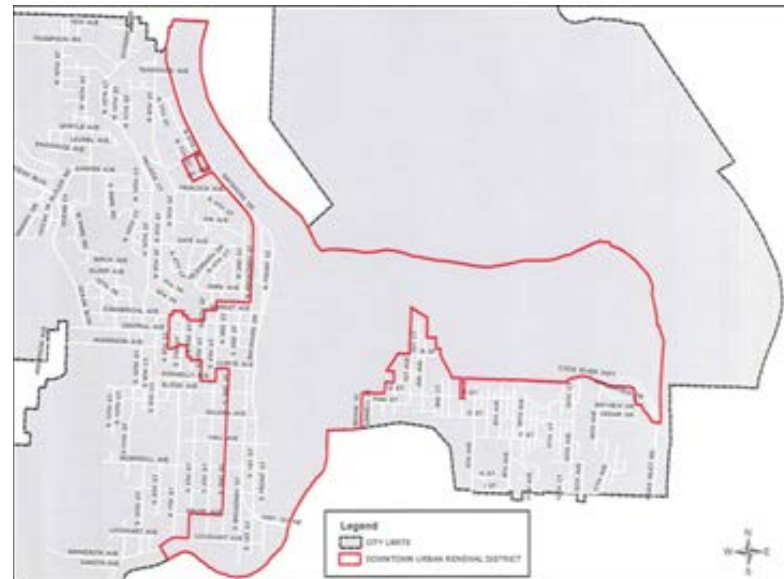
The intent of urban renewal is to improve specific areas of a city that are poorly developed or underdeveloped, eliminate blight, and improve conditions to encourage economic development.

The City of Coos Bay created an urban renewal district in the central downtown core area in 1968. The district extended from the bay on the east to 4th Street on the west and from Commercial Avenue on the north to Curtis Avenue on the south. The district's projects consisted of elimination of traffic on Central Avenue from Highway 101 to 4th Street and the creation of a pedestrian mall, undergrounding of many utilities within the district, property acquisition to create parking lots and remove blighted structures, and canopied walkways to connect parking lots and other district areas with the pedestrian mall. The projects were completed in the early 1970s. The district ceased tax increment revenue financing in 1984, and the district ended in 1989.

Currently, the Urban Renewal Agency administers two separate urban renewal districts. The Downtown District was formed in 1988, and it is 1,298.3 acres in size. The Downtown District includes the shopping district and the upper portion of the bay. The Empire District was formed in 1995, and it is 271.3 acres in size. It includes a business district and the lower portion of the bay.

The Downtown District begins at the north city limits and runs between the navigation channel and Highway 101 south, and southeast toward the City's core area. The district's boundaries

proceed south until they come nearly in line with the industrial property located in Eastside. The eastern boundary then turns east to include the industrial-commercial lands in the Eastside area. The westerly boundary proceeds west to include the downtown core area which was a part of the first Urban Renewal Plan, and it also includes several blocks of transportation corridor immediately west of the core area. The eastern and western urban renewal area boundaries begin to come together in the southern portion of the City and extend to the south City limits along Coalbank Slough.





The Downtown Plan classifies potential urban renewal projects in three general, broad categories:

- Waterfront Development
- Core Area Revitalization
- Streets and Infrastructure

The Empire District, in general, borders the bayfront adjacent to Empire Blvd from Wisconsin Avenue north to the shoreline - at the intersection of Empire Blvd and Newmark Avenue, east on either side of Newmark Avenue to the intersection with Ocean Blvd, east to the property line between Norman Avenue and LaClair Street.

The objectives of the Empire Plan are to improve the function, condition, and appearance of the urban renewal area and eliminate existing blight. Project categories:

- Waterfront Development
- Empire Blvd and Bayfront Improvements
- Improve Primary Commercial Area

Debt Service

Downtown District debt service:

- 2003 Project Bond, refinanced in 2013, and matures December 1, 2017.
- 2009 VIC Bond, matures June 15, 2019

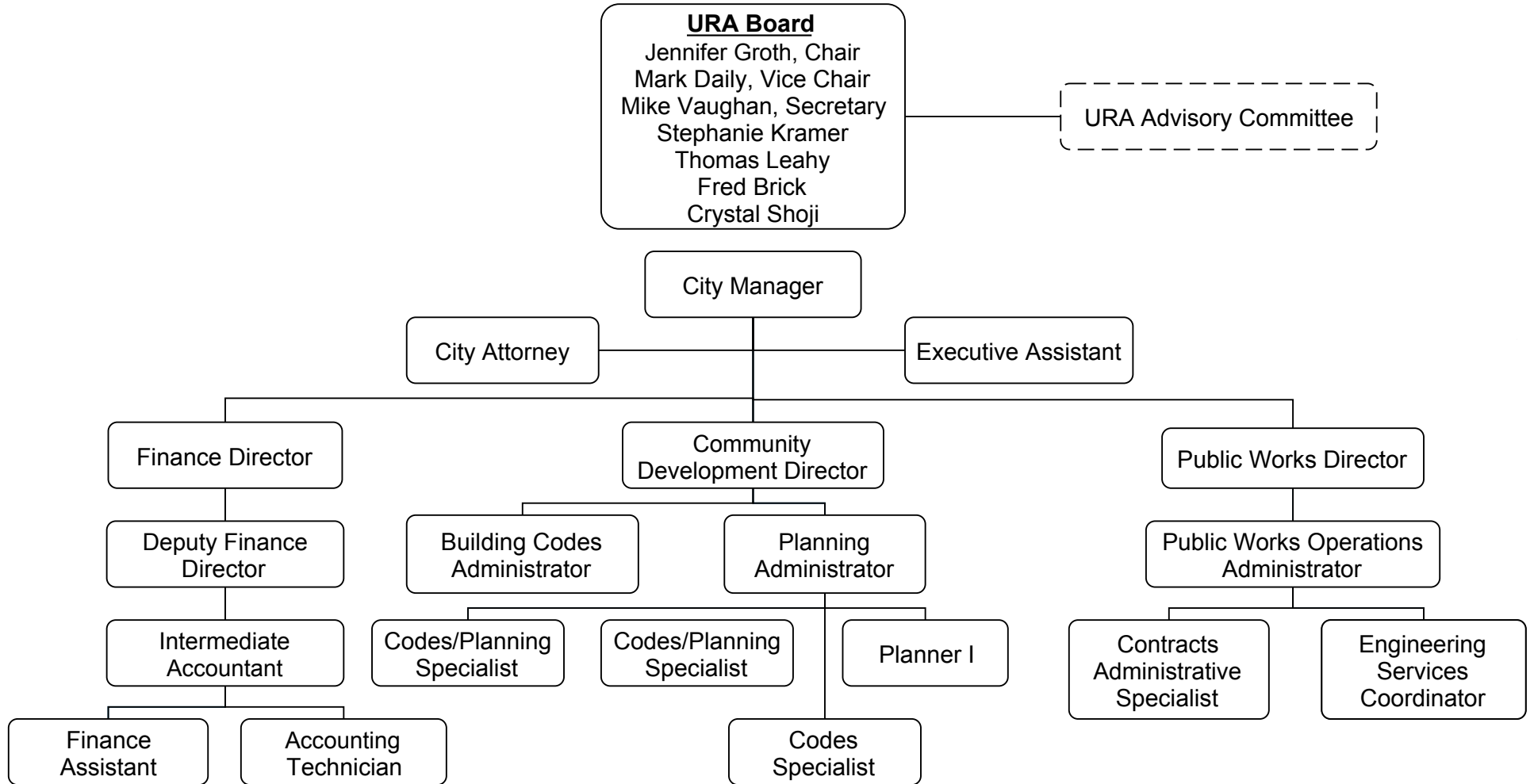
Empire District debt service:

- 2003 Project Bond refinanced in 2013, matures December 1, 2017 was paid off in FYE 16.

Goals

1. Educate citizens on the purpose and activities of Urban Renewal.
2. Complete Multi-Model Pathway Project on South Empire Blvd.
3. Continue to Promote the Hollering Place Development.
4. Support and Fund the Façade Improvement Program.
5. Provide beautification elements along the Hwy 101 corridor.
6. Complete the update of both urban renewal plans.

Coos Bay Urban Renewal Agency



**Coos Bay Urban Renewal Agency 2016-17 Budget
Urban Renewal Property - Excess Values**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
Coos County Assessor (Table 4b & 4c)				
Estimated Increase				0.00%
<u>Downtown (City URA) EXCESS</u>	66,582,055	65,564,358	58,488,484	58,488,484
Frozen Base: \$50,671,009				1.00%
<u>Empire (Empire URA) EXCESS</u>	42,841,165	46,372,572	47,775,708	48,253,465
Frozen Base: \$23,772,166				
TOTAL Excess Property Value	109,423,220	111,936,930	106,264,192	106,741,949
Total Frozen Base: \$74,443,175				

Urban Renewal Plans - Revenue from the Division of Taxes

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
Coos County Assessor (Table 4F)				
Downtown	1,016,895	999,870	879,949	879,949
Empire	654,070	706,972	718,515	725,700
Total	1,670,965	1,706,842	1,598,464	1,605,649
	Actual 2013-2014	Actual 2014-2015	Projected 2015-2016	Projected 2016-2017
URA Audit Schedule				
Downtown (PLN1)	942,444	952,145	917,494	818,353
Delinquent	68,850	59,336	55,000	61,596
Total Downtown Tax Increment Financing	1,011,294	1,011,481	972,494	879,949
Empire (PLN2)	602,546	634,763	675,507	674,901
Delinquent	44,018	37,936	35,000	50,799
Total Empire Tax Increment Financing	646,564	672,699	710,507	725,700
TOTAL TIF (revenue) collected	1,657,858	1,684,180	1,683,001	1,605,649
Percentage Schedule (excess TIF)				
Downtown (PLN1)	1.42%	1.45%	1.57%	1.40%
Empire (PLN2)	1.41%	1.37%	1.41%	1.40%
Percentage Schedule (delinquent)				
Downtown (PLN1)	6.81%	5.87%	5.66%	7.00%
Empire (PLN2)	6.81%	5.64%	4.93%	7.00%

**Coos Bay Urban Renewal Agency 2016-17 Budget
Summary of Resources**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
OPERATING RESOURCES						
1,238,990	1,516,334	1,023,494	Downtown Special Revenue Fund	1,380,949	1,380,949	1,380,949
711,184	806,206	741,007	Empire Special Revenue Fund	1,026,700	1,026,700	1,026,700
41,951	42,174	192,001	Downtown Program Fund	192,274	192,274	192,274
437,170	439,489	437,370	Empire Program Fund	440,489	440,489	440,489
<u>2,429,294</u>	<u>2,804,203</u>	<u>2,393,872</u>	TOTAL OPERATING RESOURCES	<u>3,040,412</u>	<u>3,040,412</u>	<u>3,040,412</u>
DEBT SERVICE RESOURCES						
739,437	766,403	821,904	Downtown Bond Fund	1,685,949	1,685,949	1,685,949
579,495	451,915	880,836	Empire Bond Fund	726,701	726,701	726,701
<u>1,318,932</u>	<u>1,218,318</u>	<u>1,702,740</u>	TOTAL DEBT SERVICE RESOURCES	<u>2,412,650</u>	<u>2,412,650</u>	<u>2,412,650</u>
CAPITAL IMPROVEMENT RESOURCES						
2,656,299	1,478,481	1,878,052	Downtown Capital Projects Fund	1,597,522	1,597,522	1,597,522
1,585,239	1,561,594	2,677,362	Empire Capital Projects Fund	2,688,986	2,688,986	2,688,986
<u>4,241,538</u>	<u>3,040,075</u>	<u>4,555,414</u>	TOTAL CAPITAL IMPROV. RESOURCES	<u>4,286,508</u>	<u>4,286,508</u>	<u>4,286,508</u>
RESERVE FUNDS RESOURCES						
682,204	682,250	682,250	Downtown Bond Reserve Fund	682,250	682,250	682,250
225,829	225,829	225,829	Empire Bond Reserve Fund	1	1	1
<u>908,033</u>	<u>908,079</u>	<u>908,079</u>	TOTAL RESERVE FUND RESOURCES	<u>682,251</u>	<u>682,251</u>	<u>682,251</u>
<u>8,897,797</u>	<u>7,970,676</u>	<u>9,560,105</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>10,421,821</u>	<u>10,421,821</u>	<u>10,421,821</u>
908,033	908,079	908,079	TOTAL RESERVE FUND RESOURCES	682,251	682,251	682,251
1,318,932	1,218,318	1,702,740	TOTAL DEBT SERVICE RESOURCES	2,412,650	2,412,650	2,412,650
<u>6,670,832</u>	<u>5,844,279</u>	<u>6,949,286</u>	ACTUAL UNDUPLICATED RESOURCES	<u>7,326,920</u>	<u>7,326,920</u>	<u>7,326,920</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Summary of Expenditures**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
OPERATING EXPENDITURES						
1,238,990	1,516,334	1,023,494	Downtown Special Revenue Fund	1,380,949	1,380,949	1,380,949
711,184	806,206	741,007	Empire Special Revenue Fund	1,026,700	1,026,700	1,026,700
41,951	42,174	192,001	Downtown Program Fund	192,274	192,274	192,274
<u>437,170</u>	<u>439,489</u>	<u>437,370</u>	Empire Program Fund	<u>440,489</u>	<u>440,489</u>	<u>440,489</u>
2,429,295	2,804,203	2,393,872	TOTAL OPERATING EXPENDITURES	3,040,412	3,040,412	3,040,412
DEBT SERVICE EXPENDITURES						
739,437	766,403	821,904	Downtown Bond Fund	1,685,949	1,685,949	1,685,949
<u>579,495</u>	<u>451,915</u>	<u>880,836</u>	Empire Bond Fund	<u>726,701</u>	<u>726,701</u>	<u>726,701</u>
1,318,932	1,218,318	1,702,740	TOTAL DEBT SERVICE EXPENDITURES	2,412,650	2,412,650	2,412,650
CAPITAL IMPROVEMENT EXPENDITURES						
2,656,299	1,478,481	1,878,052	Downtown Capital Projects Fund	1,597,522	1,597,522	1,597,522
<u>1,585,239</u>	<u>1,561,594</u>	<u>2,677,362</u>	Empire Capital Projects Fund	<u>2,688,986</u>	<u>2,688,986</u>	<u>2,688,986</u>
4,241,539	3,040,075	4,555,414	TOTAL CAPITAL IMPROV. EXPENDITURES	4,286,508	4,286,508	4,286,508
RESERVE FUNDS EXPENDITURES						
682,204	682,250	682,250	Downtown Bond Reserve Fund	682,250	682,250	682,250
<u>225,829</u>	<u>225,829</u>	<u>225,829</u>	Empire Bond Reserve Fund	<u>1</u>	<u>1</u>	<u>1</u>
908,033	908,079	908,079	TOTAL RESERVE FUND EXPENDITURES	682,251	682,251	682,251
<u>8,897,797</u>	<u>7,970,676</u>	<u>9,560,105</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>10,421,821</u>	<u>10,421,821</u>	<u>10,421,821</u>
908,033	908,079	908,079	TOTAL RESERVE FUND EXPENDITURES	682,251	682,251	682,251
1,318,932	1,218,318	1,702,740	TOTAL DEBT SERVICE EXPENDITURES	2,412,650	2,412,650	2,412,650
<u>6,670,832</u>	<u>5,844,279</u>	<u>6,949,286</u>	ACTUAL UNDUPLICATED EXPENDITURES	<u>7,326,920</u>	<u>7,326,920</u>	<u>7,326,920</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Special Revenue Fund 51
Department 910**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
224,767	500,587	50,000	51-000-300-0100	CARRYOVER BALANCE	500,000	500,000	500,000
				PROPERTY TAXES			
942,444	952,145	917,494	51-000-310-0100	Current Property Taxes (Division of Taxes)	818,353	818,353	818,353
68,850	59,336	55,000	51-000-310-0200	Delinquent Property Taxes	61,596	61,596	61,596
<u>1,011,294</u>	<u>1,011,480</u>	<u>972,494</u>		Total Property Taxes	<u>879,949</u>	<u>879,949</u>	<u>879,949</u>
				USE OF MONEY AND PROPERTY			
2,929	4,267	1,000	51-000-350-0100	Interest	1,000	1,000	1,000
<u>2,929</u>	<u>4,267</u>	<u>1,000</u>		Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>1,238,990</u>	<u>1,516,334</u>	<u>1,023,494</u>		Total Downtown Spec. Rev. Resources	<u>1,380,949</u>	<u>1,380,949</u>	<u>1,380,949</u>
				CAPITAL OUTLAY			
0	0	0	51-910-530-3123	Urban Renewal Proejcts	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
				TRANSFERS			
738,403	765,369	0	51-910-550-5010	Transfers to DT Bond Fund	0	0	0
0	0	508,900	51-910-550-5010	Transfer to DT Bond P/I (2003A/2012) 1-24-03	255,750	255,750	255,750
0	0	174,200	51-910-550-5010	Transfer to DT Bond P/I VIC 2009	174,200	174,200	174,200
0	0	137,770	51-910-550-5010	Transfer to DT Bond P/I Du Jour	747,349	747,349	747,349
0	46	0	51-910-550-5030	Transfer to DT Bond Reserve Fund	0	0	0
<u>738,403</u>	<u>765,415</u>	<u>820,870</u>		Total Transfers	<u>1,177,299</u>	<u>1,177,299</u>	<u>1,177,299</u>
0	0	202,624	51-910-560-6001	Contingency	203,650	203,650	203,650
<u>500,587</u>	<u>750,919</u>	<u>0</u>	51-910-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,238,990</u>	<u>1,516,334</u>	<u>1,023,494</u>		Total Downtown Spec. Rev. Expend.	<u>1,380,949</u>	<u>1,380,949</u>	<u>1,380,949</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Empire Special Revenue Fund 52
Department 915**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
63,128	131,689	30,000	52-000-300-0100	CARRYOVER BALANCE	300,000	300,000	300,000
				PROPERTY TAXES			
602,546	634,763	675,507	52-000-310-0100	Current Property Taxes (Division of Taxes)	674,901	674,901	674,901
44,018	37,936	35,000	52-000-310-0200	Delinquent Property Taxes	50,799	50,799	50,799
646,564	672,699	710,507		Total Property Taxes	725,700	725,700	725,700
				USE OF MONEY AND PROPERTY			
1,492	1,818	500	52-000-350-0100	Interest	1,000	1,000	1,000
1,492	1,818	500		Total Use of Money & Property	1,000	1,000	1,000
711,184	806,206	741,007		Total Empire Spec. Rev. Resources	1,026,700	1,026,700	1,026,700
0	0	0	52-915-530-3123	Urban Renewal Proejects	0	0	0
0	0	0		Total Capital Outlay	0	0	0
				TRANSFERS			
579,495	451,915	226,500	52-915-550-5010	Transfer to Empire Bond Fund	0	0	0
0	0	0	52-915-550-5011	Transfer to Empire Bond Reserve Fund	0	0	0
0	0	314,507	52-915-550-5010	Transfer to Empire Bond Fund Du Jour	726,700	726,700	726,700
579,495	451,915	541,007		Total Transfers	726,700	726,700	726,700
0	0	200,000	52-915-560-6001	Contingency	300,000	300,000	300,000
131,689	354,291	0	52-915-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
711,184	806,206	741,007		Total Empire Spec. Rev. Expenditures	1,026,700	1,026,700	1,026,700

**Coos Bay Urban Renewal Agency 2016-17 Budget
Empire Program Fund 53
Department 930**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
434,765	437,170	437,170	53-000-300-0100	CARRYOVER BALANCE	439,489	439,489	439,489
				USE OF MONEY AND PROPERTY			
2,405	2,319	200	53-000-350-0100	Interest	1,000	1,000	1,000
0	0	0	53-000-350-0200	Lease Revenue	0	0	0
<u>2,405</u>	<u>2,319</u>	<u>200</u>		Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
				OTHER FINANCING SOURCES			
0	0	0	53-000-390-0500	Transfer from Empire Property Improvement	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
<u>437,170</u>	<u>439,489</u>	<u>437,370</u>		Total Empire Program Resources	<u>440,489</u>	<u>440,489</u>	<u>440,489</u>
				MATERIALS AND SERVICES			
0	0	50,000	53-930-520-2108	Contractual	50,000	50,000	50,000
<u>0</u>	<u>0</u>	<u>50,000</u>		Total Materials and Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
				CAPITAL OUTLAY			
0	0	152,370	53-930-530-3123	Urban Renewal Projects	155,489	155,489	155,489
<u>0</u>	<u>0</u>	<u>152,370</u>		Total Capital Outlay	<u>155,489</u>	<u>155,489</u>	<u>155,489</u>
<u>437,170</u>	<u>439,489</u>	<u>235,000</u>	53-930-560-6002	Total Unappropriated Ending Fund Balance	<u>235,000</u>	<u>235,000</u>	<u>235,000</u>
<u>437,170</u>	<u>439,489</u>	<u>437,370</u>		Total Empire Program Expenditures	<u>440,489</u>	<u>440,489</u>	<u>440,489</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Bond and Coupon Redemption**

Principal	Interest	Total	Series	Due Dates	
				Month	Day
				<u>2016</u>	
				December	
243,100	11,500	254,600	5	Downtown Bond Series 2003A/2012 mature 12/17	
77,100	10,000	87,100	7	Downtown Visitor's Ctr Series 2009 mature 6/19	
				<u>2017</u>	
				June	
246,800	8,000	254,800	5	Downtown Bond Series 2003A/2012 mature 12/17	
78,100	9,000	87,100	7	Downtown Visitor's Ctr Series 2009 mature 6/19	
739,876	7,473	747,349		Downtown Du Jour Financing 2016	
251,000	4,000	255,000	5	Downtown Bond Series 2003A/2012 payoff	
719,433	7,268	726,701		Empire Du Jour Financing 2016	
<u>2,355,409</u>	<u>57,241</u>	<u>2,412,650</u>	Total		
<u>1,635,976</u>	<u>49,973</u>	<u>1,685,949</u>	Downtown Bond Total		
<u>719,433</u>	<u>7,268</u>	<u>726,701</u>	Empire Bond Total		
<u>2,355,409</u>	<u>57,241</u>	<u>2,412,650</u>	Total Bond Payments		

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Bond Fund 54
Department 920**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
1,034	1,034	1,034	54-000-300-0100	CARRYOVER BALANCE	0	0	0
				USE OF MONEY AND PROPERTY			
0	0	0	54-000-350-0100	Interest	0	0	0
0	0	0		Total Use of Money and Property	0	0	0
				OTHER FINANCING SOURCES			
738,403	765,369	820,870	54-000-390-0100	Transfer from Downtown Spec. Rev. Fund	1,177,299	1,177,299	1,177,299
0	0	0	54-000-390-0400	Transfer from Downtown Bond Reserve Fund	508,650	508,650	508,650
0	0	0	54-000-390-4000	Bond Proceeds	0	0	0
738,403	765,369	820,870		Total Other Financing Sources	1,685,949	1,685,949	1,685,949
739,437	766,403	821,904		Total Downtown Bond Resources	1,685,949	1,685,949	1,685,949
				DEBT SERVICE			
447,410	461,122	475,300	54-920-540-4001	Principal (Series 2003A/2012) 1-24-03	740,900	740,900	740,900
61,073	47,074	33,600	54-920-540-4002	Interest (Series 2003A/2012) 1-24-03	23,500	23,500	23,500
136,870	143,000	149,200	54-920-540-4003	Principal VIC (Series 2009) 8-29-09	155,200	155,200	155,200
36,034	30,019	25,000	54-920-540-4004	Interest VIC (Series 2009) 8-29-09	19,000	19,000	19,000
56,446	84,336	136,392	54-920-540-4009	Principal Du Jour	739,876	739,876	739,876
570	852	1,378	54-920-540-4010	Interest Du Jour	7,473	7,473	7,473
738,403	766,403	820,870		Total Debt Service	1,685,949	1,685,949	1,685,949
1,034	0	1,034	54-920-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
739,437	766,403	821,904		Total Downtown Bond Expenditures	1,685,949	1,685,949	1,685,949

**Coos Bay Urban Renewal Agency 2016-17 Budget
Empire Bond Fund 55
Department 925**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
0	0	0	55-000-300-0100	CARRYOVER BALANCE	0	0	0
				USE OF MONEY AND PROPERTY			
0	0	0	55-000-350-0100	Interest	0	0	0
0	0	0		Total Use of Money and Property	0	0	0
				OTHER FINANCING SOURCES			
579,495	451,915	541,007	55-000-390-0200	Transfer From Empire Special Revenue	726,700	726,700	726,700
0	0	225,829	55-000-390-0400	Transfer from Empire Bond Reserve	1	1	1
0	0	114,000	55-000-390-0401	Transfer from Empire Capital Projects	0	0	0
0	0	0	55-000-390-4000	Bond Proceeds	0	0	0
579,495	451,915	880,836		Total Other Financing Sources	726,701	726,701	726,701
579,495	451,915	880,836		Total Empire Bond Resources	726,701	726,701	726,701
				DEBT SERVICE			
207,273	211,497	555,829	55-925-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0	0
18,505	14,193	10,500	55-925-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0	0
350,180	223,963	311,362	55-925-540-4008	Principal Du Jour	719,433	719,433	719,433
3,537	2,262	3,145	55-925-540-4009	Interest Du Jour	7,268	7,268	7,268
579,495	451,915	880,836		Total Debt Service	726,701	726,701	726,701
0	0	0	55-925-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
579,495	451,915	880,836		Total Empire Bond Expenditures	726,701	726,701	726,701

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Program Fund 56
Department 935**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
23,344	41,951	41,951	56-000-300-0100	CARRYOVER BALANCE	42,174	42,174	42,174
				USE OF MONEY AND PROPERTY			
170	223	50	56-000-350-0100	Interest	100	100	100
0	0	0	56-000-350-0200	Lease Revenue	0	0	0
<u>170</u>	<u>223</u>	<u>50</u>		Total Use of Money & Property	<u>100</u>	<u>100</u>	<u>100</u>
				USE OF MONEY AND PROPERTY			
18,437	0	150,000	56-000-380-0500	Property Sales	150,000	150,000	150,000
<u>18,437</u>	<u>0</u>	<u>150,000</u>		Total Use of Money and Property	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<u>41,951</u>	<u>42,174</u>	<u>192,001</u>		Total Downtown Program Resources	<u>192,274</u>	<u>192,274</u>	<u>192,274</u>
				MATERIALS AND SERVICES			
0	0	50,000	56-935-520-2108	Contractual	50,000	50,000	50,000
<u>0</u>	<u>0</u>	<u>50,000</u>		Total Materials and Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
				CAPITAL OUTLAY			
0	0	18,436	56-935-530-3122	Downtown Parking Capital	18,546	18,546	18,546
0	0	123,565	56-935-530-3123	Urban Renewal Projects	123,728	123,728	123,728
<u>0</u>	<u>0</u>	<u>142,001</u>		Total Capital Outlay	<u>142,274</u>	<u>142,274</u>	<u>142,274</u>
<u>41,951</u>	<u>42,174</u>	<u>0</u>	56-935-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>41,951</u>	<u>42,174</u>	<u>192,001</u>		Total Downtown Program Expenditures	<u>192,274</u>	<u>192,274</u>	<u>192,274</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Capital Projects Fund 57**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
1,756,710	1,255,501	850,000	57-000-300-0100	CARRYOVER BALANCE	442,046	442,046	442,046
				USE OF MONEY AND PROPERTY			
8,816	6,309	3,000	57-000-350-0100	Interest	2,000	2,000	2,000
8,816	6,309	3,000		Total Use of Money & Property	2,000	2,000	2,000
				OTHER REVENUE			
0	0	175,000	57-000-340-0200	State Grant	175,000	175,000	175,000
0	0	400,000	57-000-340-0303	Federal Grant	0	0	0
60,000	60,000	60,000	57-000-370-0310	City Hall Seismic Principal Payment	60,000	60,000	60,000
5,400	4,800	4,200	57-000-370-0320	City Hall Seismic Interest Payment	3,600	3,600	3,600
30,772	15,324	0	57-000-380-0100	Misc Revenue	0	0	0
53,125	0	0	57-000-380-0301	OR State Marine Board Grant/ODFW	0	0	0
0	0	74,460	57-000-380-0330	Downtown Bus Transfer Station Grant	0	0	0
111,573	52,211	175,000	57-000-380-0500	Egyptian Theatre Restoration (ETPA)	175,000	175,000	175,000
570,500	0	0	57-000-380-0600	ETPA Received Grants	0	0	0
2,956	0	0	57-000-380-1100	DSL Historical Land Reimbursement	0	0	0
834,327	132,335	888,660		Total Other Revenue	413,600	413,600	413,600
				OTHER FINANCING SOURCES			
0	0	0	57-000-390-4000	Bond Proceeds	0	0	0
0	0	0	57-000-390-4001	Transfer from Dtn Bond Reserve Fund	0	0	0
56,446	84,336	136,392	57-000-390-4006	Bond Proceeds-URA Du Jour	739,876	739,876	739,876
56,446	84,336	136,392		Total Other Financing Sources	739,876	739,876	739,876
2,656,299	1,478,481	1,878,052		Total Downtown Capital Projects Resources	1,597,522	1,597,522	1,597,522

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Capital Projects Fund 57
Department 940**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
MATERIALS AND SERVICES							
87,326	50,766	96,000	57-940-520-2108	Contractual	96,000	96,000	96,000
123,737	125,096	150,301	57-940-520-2414	Agency Management	161,189	161,189	161,189
179,114	(13,151)	100,000	57-940-520-2415	Façade Program	100,000	100,000	100,000
0	0	0	57-940-520-2501	Bond Issuance Costs	0	0	0
<u>390,177</u>	<u>162,711</u>	<u>346,301</u>		Total Materials and Services	<u>357,189</u>	<u>357,189</u>	<u>357,189</u>
CAPITAL OUTLAY							
52,110	72,302	50,000	57-940-530-3108	Hwy 101 Sidewalk Project	0	0	0
717	0	0	57-940-530-3111	City Hall/Fire Fiber Project	0	0	0
0	0	400,000	57-940-530-3112	EPA Brownsfield	0	0	0
46,809	0	0	57-940-530-3114	Economic Development	0	0	0
475	0	0	57-940-530-3115	Lockhart Building	0	0	0
0	19,742	0	57-940-530-3117	Downtown Lighting/Flags	0	0	0
0	0	0	57-940-530-3118	Library Remodel Project	0	0	0
0	0	175,000	57-940-530-3122	Hwy 101 Broadway/Bayshore Project	175,000	175,000	175,000
0	0	267,647	57-940-530-3123	Urban Renewal Projects	443,566	443,566	443,566
0	0	0	57-940-530-3128	Marshfield Sun Museum	25,000	25,000	25,000
0	3,796	0	57-940-530-3130	Central Dock	24,000	24,000	24,000
23,911	0	0	57-940-530-3133	Egyptian Theatre	0	0	0
0	0	100,000	57-940-530-3135	Art Museum	100,000	100,000	100,000
53,393	0	0	57-940-530-3141	Eastside Boat Ramp	0	0	0
0	749	74,460	57-940-530-3143	Downtown Bus Transfer Station	0	0	0
<u>833,206</u>	<u>27,135</u>	<u>175,000</u>	57-940-530-3145	Egyptian Theatre Restoration (ETPA)	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
<u>1,010,621</u>	<u>123,725</u>	<u>1,242,107</u>		Total Capital Outlay	<u>942,566</u>	<u>942,566</u>	<u>942,566</u>
0	0	100,000	57-940-560-6001	Contingency	108,123	108,123	108,123
<u>1,255,501</u>	<u>1,192,046</u>	<u>189,644</u>	57-940-560-6002	Total Unappropriated Ending Fund Balance	<u>189,644</u>	<u>189,644</u>	<u>189,644</u>
<u>1,255,501</u>	<u>1,192,046</u>	<u>289,644</u>			<u>297,767</u>	<u>297,767</u>	<u>297,767</u>
<u>2,656,299</u>	<u>1,478,481</u>	<u>1,878,052</u>		Total Downtown Capital Projects Expenditures	<u>1,597,522</u>	<u>1,597,522</u>	<u>1,597,522</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Empire Capital Projects Fund 58**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
<u>1,228,710</u>	<u>1,330,841</u>	<u>864,000</u>	58-000-300-0100	CARRYOVER BALANCE	<u>469,053</u>	<u>469,053</u>	<u>469,053</u>
				OTHER REVENUE			
<u>0</u>	<u>0</u>	<u>0</u>	58-000-340-0301	OR State Marine Board Grant	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>		Total Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
				USE OF MONEY AND PROPERTY			
<u>6,349</u>	<u>6,790</u>	<u>2,000</u>	58-000-350-0100	Interest	<u>500</u>	<u>500</u>	<u>500</u>
<u>6,349</u>	<u>6,790</u>	<u>2,000</u>		Total Use of Money & Property	<u>500</u>	<u>500</u>	<u>500</u>
				OTHER FINANCING SOURCES			
0	0	1,500,000	58-000-380-0100	Misc Revenue	1,500,000	1,500,000	1,500,000
350,180	223,963	311,362	58-000-390-4002	Bond Proceeds-URA Du Jour	719,433	719,433	719,433
<u>0</u>	<u>0</u>	<u>0</u>	58-000-390-4003	Transfer from Empire Bond Reserve Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>350,180</u>	<u>223,963</u>	<u>1,811,362</u>		Total Other Financing Sources	<u>2,219,433</u>	<u>2,219,433</u>	<u>2,219,433</u>
<u>1,585,239</u>	<u>1,561,594</u>	<u>2,677,362</u>		Total Empire Capital Projects Resources	<u>2,688,986</u>	<u>2,688,986</u>	<u>2,688,986</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Empire Capital Projects Fund 58
Department 945**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
MATERIALS AND SERVICES							
20,021	6,950	75,000	58-945-520-2108	Contractual	75,000	75,000	75,000
201,887	204,103	245,229	58-945-520-2414	Agency Management	262,993	262,993	262,993
6,950	0	100,000	58-945-520-2415	Façade Program	100,000	100,000	100,000
0	0	0	58-945-520-2501	Bond Issuance Costs	0	0	0
<u>228,858</u>	<u>211,053</u>	<u>420,229</u>		Total Materials and Services	<u>437,993</u>	<u>437,993</u>	<u>437,993</u>
CAPITAL OUTLAY							
290	750	0	58-945-530-3108	Hollering Place Wayside	0	0	0
0	0	1,510,000	58-945-530-3112	Hollering Place Project	1,510,000	1,510,000	1,510,000
25,250	15,023	616,900	58-945-530-3117	Empire Sidewalk Project - Phase 1 & 2	586,477	586,477	586,477
0	0	16,233	58-945-530-3123	Urban Renewal Projects	154,516	154,516	154,516
0	1,715	0	58-945-530-3124	Dolphin Players Theatre project	0	0	0
<u>25,540</u>	<u>17,488</u>	<u>2,143,133</u>		Total Capital Outlay	<u>2,250,993</u>	<u>2,250,993</u>	<u>2,250,993</u>
0		114,000	58-945-550-5007	Transfer to Empire Bond Fund	0	0	0
<u>0</u>	<u>0</u>	<u>114,000</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
1,330,841	1,333,053	0	58-945-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
<u>1,585,239</u>	<u>1,561,594</u>	<u>2,677,362</u>		Total Empire Capital Projects Expenditures	<u>2,688,986</u>	<u>2,688,986</u>	<u>2,688,986</u>

**Coos Bay Urban Renewal Agency 2016-17 Budget
Downtown Bond Reserve Fund 60
Department 950**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
682,204	682,204	682,250	60-000-300-0100	CARRYOVER BALANCE	682,250	682,250	682,250
				USE OF MONEY AND PROPERTY			
0	0	0	60-000-350-0100	Interest	0	0	0
0	0	0		Total Use of Money and Property	0	0	0
				OTHER FINANCING SOURCES			
0	46	0	60-000-390-3000	Trnsfr from Downtown Special Revenue	0	0	0
0	46	0		Total Other Financing Sources	0	0	0
682,204	682,250	682,250		Total Downtown Bond Reserve Revenue	682,250	682,250	682,250
				OTHER FINANCING USES			
				TRANSFERS			
0	0	0	60-950-550-5007	Transfer to Downtown Bond Fund	508,650	508,650	508,650
0	0	0	60-950-550-5008	Transfer to Downtown Capital Projects	0	0	0
0	0	0		Total Transfers	508,650	508,650	508,650
0	0	508,650	60-950-560-6004	Bond Reserves (2003A/2012) 1-24-03	0	0	0
0	0	173,600	60-950-560-6004	Bond Reserves (2009) 8-28-09	173,600	173,600	173,600
0	0	682,250		Total Reserve for Future Expenditures	173,600	173,600	173,600
682,204	682,250	0		Total Unappropriated Ending Fund Balance	0	0	0
682,204	682,250	682,250	60-950-560-6002	Total Downtown Bond Reserve for Future Expenditures	682,250	682,250	682,250

**Coos Bay Urban Renewal Agency 2016-17 Budget
 Empire Bond Reserve Fund 61
 Department 955**

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016	Acct. No.		Proposed 2016-2017	Committee Approved 2016-2017	Agency Adopted 2016-2017
225,829	225,829	225,829	61-000-300-0100	CARRYOVER BALANCE	1	1	1
				USE OF MONEY AND PROPERTY			
0	0	0	61-000-350-0100	Interest	0	0	0
0	0	0		Total Use of Money and Property	0	0	0
				OTHER FINANCING SOURCES			
0	0	0	60-000-390-0300	Transfer from Empire Special Revenue	0	0	0
0	0	0		Total Other Financing Sources	0	0	0
225,829	225,829	225,829		Total Empire Bond Reserve Revenue	1	1	1
				OTHER FINANCING USES			
				TRANSFERS			
0	0	225,829	61-955-550-5007	Transfer to Empire Bond Fund	1	1	1
0	0	0	61-955-550-5008	Transfer to Empire Capital Projects	0	0	0
0	0	225,829		Total Transfers	1	1	1
0	0	0	61-955-560-6004	Bond Reserve (2003A/2012)	0	0	0
0	0	0		Total Reserve for Future Expenditures	0	0	0
225,829	225,829	0	61-955-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
225,829	225,829	225,829		Total Empire Bond Reserve for Future Expenditures	1	1	1
8,897,797	7,970,676	9,560,105		TOTAL OF ALL AGENCY FUNDS	10,421,821	10,421,821	10,421,821

Time Driven Activity Based Costing

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

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

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

City of Coos Bay Budget Acronyms

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