

Urban Renewal Agency of the City of Coos Bay



Budget

Adopted Budget
FY 2017/2018

City of Coos Bay Urban Renewal Agency

Fiscal Year 2017/2018

Budget Committee

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Philip Marler, Vice-Chair
Drew Farmer, Secretary
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Stephanie Kilmer
Joe Benetti

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Finance Director Susanne Baker
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Library Director Samantha Pierson
Police Chief Gary McCullough
Public Works & Community Development Director Jim Hossley

**City of Coos Bay Urban Renewal Agency
Budget 2017/2018
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Budget Committee Members
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CITY OF COOS BAY URBAN RENEWAL AGENCY BUDGET MESSAGE FY 2017-2018

To the Honorable Chair Stephanie Kramer, 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 2017-2018 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 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 its completion and beginning review of 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

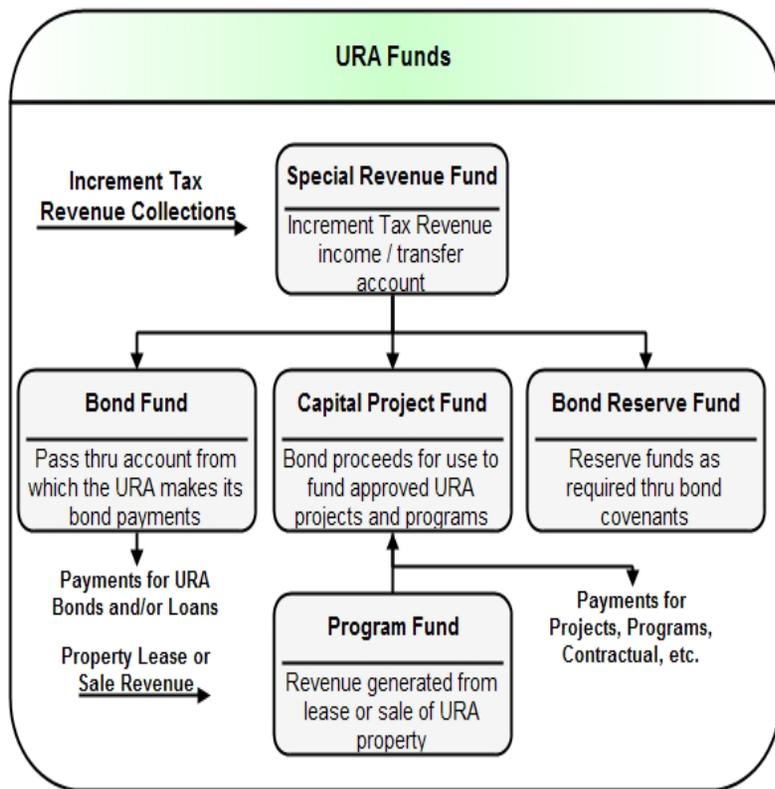
primarily through Tax Increment Financing (TIF). When an urban renewal plan is created, the value of the property within its boundaries is locked in time or frozen. The agency then raises revenue in subsequent years from any value growth above the frozen amount. This value growth is referred to as the 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. While this budget did not include revenues from imposition of the Special Levy I suspect that the topic to be discussed as there has been discussion of imposing the Special Levy option as a means of addressing the decaying road infrastructure within the districts.

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. The URA has never elected to impose this citywide levy against all the taxable property in the City in the past, but rather has elected to collect only those dollars

accruing within the separate plans (districts) per Ballot Measure 50 “division of taxes” allocation. While the “Special Levy” has not been imposed in the past there have been considerable discussions regarding imposing a percentage of the amount allowable for the purpose of addressing road infrastructure within the two districts.

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 \$2,138,447 in revenue resources (property taxes, delinquent property taxes, and carryover funds) for both districts (Downtown revenue of \$1,174,377 and Empire revenue of \$964,070).

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 \$1,956,600 for both districts (Downtown debt service of \$1,156,600 and Empire debt service of \$800,000). The Downtown debt service fund paid the remaining balance of the 2003 loan debt in FYE 17 and anticipates paying the remaining balance of the 2009 Visitor Information Center debt in FYE 18 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 \$173,600. 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 and services and capital project expenditures of \$1,884,000 for both districts (Downtown expenditures of \$1,074,000 and Empire expenditures of \$810,000). Proposed projects and programs include the following:

- Façade Program \$250,000 (Downtown \$150,000 and Empire \$100,000).
- Pedestrian Safety and Lighting project for the Empire District (\$95,000).
- Possible support to complete the South Empire Boulevard Enhancement Project \$50,000 (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 heating system for \$15,000.
- Hwy 101 Bayshore/Broadway beautification project \$175,000. Staff will seek grants for up to 100% of this project.
- Small restoration projects for the Egyptian Theatre, \$25,000 funded by the Egyptian Theatre Preservation Association.
- Funds of \$10,000 to aid in the development of a Hollering Place development.

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 \$464,646 (Downtown \$18,646 and Empire \$446,000).

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.”

New estimated “division of taxes” revenues for FY 2017-18 for Downtown and Empire districts are respectively \$819,181 and \$663,070.

The proposed budget does not include the imposition citywide urban renewal “special levy” which can be aggregately imposed at the maximum rate of \$2.02 per \$1,000 of assessed valuation or some fraction thereof. The actual breakdown is as follows:

Downtown: \$1.09 per \$1,000 of assessed valuation
Empire: \$0.93 per \$1,000 of assessed valuation

Should the budget committee wish to impose the Special Levy for the purpose of addressing road infrastructure starting with the Downtown Plan area, it is my recommendation that you limit it to 28% or \$0.30 per \$1,000 of assessed valuation. Imposing more will likely have an adverse effect on the City’s General Fund as well as the overlapping taxing districts due to compression (Measure 5).

Respectfully submitted,



Rodger Craddock,
Agency Manager Budget Officer

April 4, 2017

URBAN RENEWAL AGENCY

Program Description

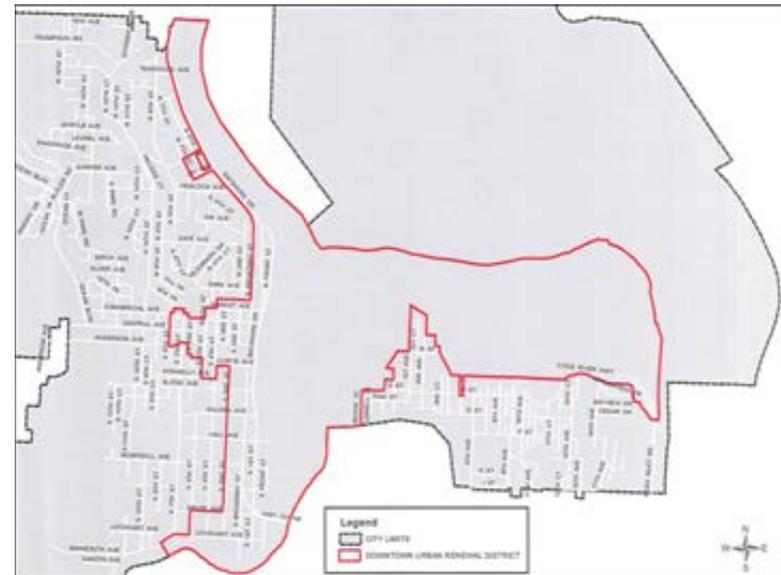
The intent of urban renewal is to improve specific areas of a city that are poorly developed or underdeveloped, eliminate blight, and improve conditions to encourage economic development.

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:

- 2009 VIC Bond, matures June 15, 2019, to be paid off early in June of 2018
- Annual Du Jour financing

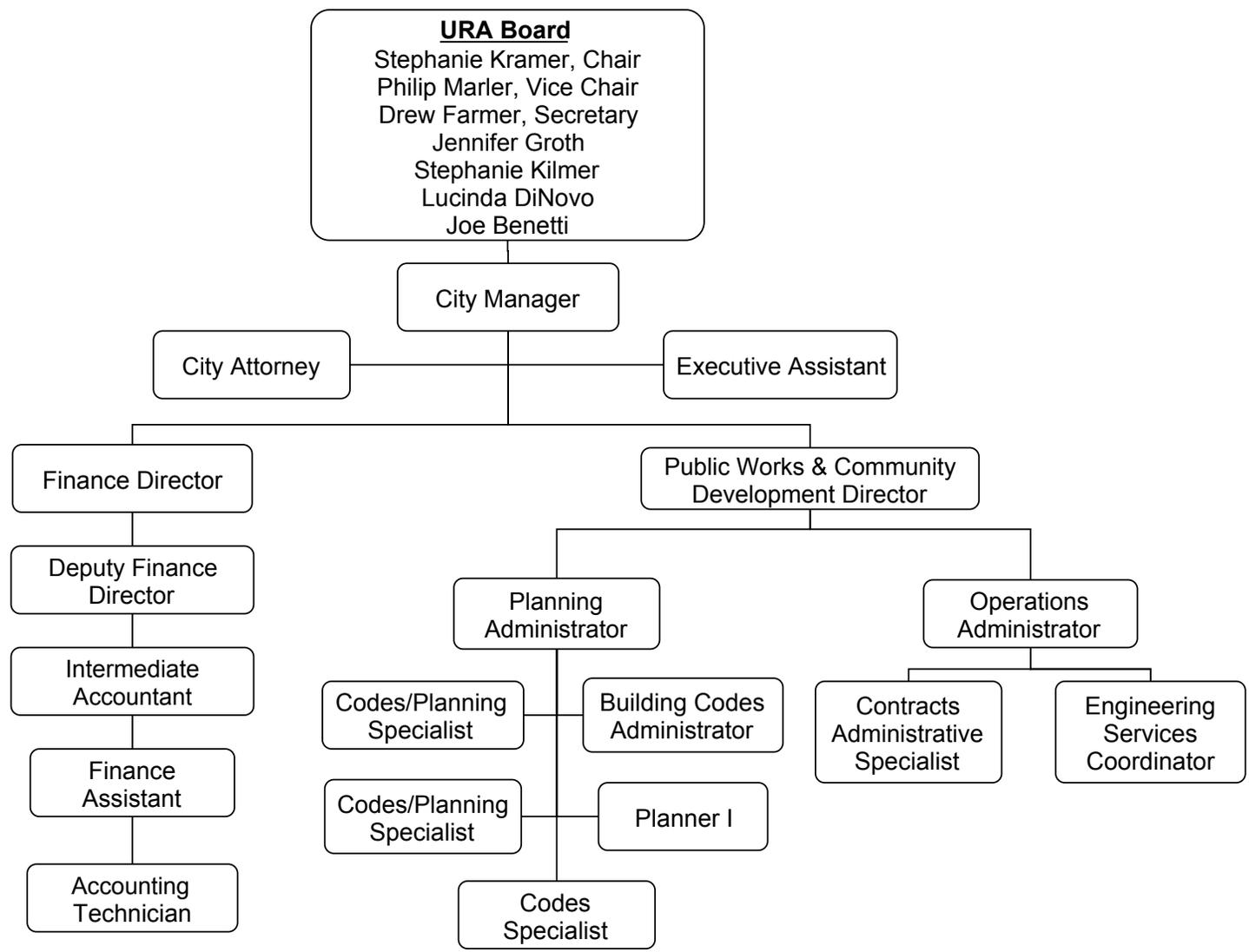
Empire District debt service:

- Annual Du Jour financing

2017 – 2019 Priorities

- Wastewater
- Streets
- Library
- Economic Development
- Development Plans
- City Charter Review

Coos Bay Urban Renewal Agency



**Coos Bay Urban Renewal Agency 2017-18 Budget
Urban Renewal Property - Excess Values**

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018
Coos County Assessor (Table 4b & 4c)				
Estimated Increase				0.00%
<u>Downtown (City URA) EXCESS</u>	<u>65,564,358</u>	<u>58,488,484</u>	<u>54,560,263</u>	<u>54,560,263</u>
Frozen Base: \$50,671,009				0.00%
<u>Empire (Empire URA) EXCESS</u>	<u>46,372,572</u>	<u>47,775,708</u>	<u>44,163,038</u>	<u>44,163,038</u>
Frozen Base: \$23,772,166				
TOTAL Excess Property Value	111,936,930	106,264,192	98,723,301	98,723,301
Total Frozen Base: \$74,443,175				

Urban Renewal Plans - Revenue from the Division of Taxes

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018
Coos County Assessor (Table 4F)				
Downtown	999,870	879,949	819,181	819,181
Empire	706,972	718,515	663,070	663,070
Total	<u>1,706,842</u>	<u>1,598,464</u>	<u>1,482,252</u>	<u>1,482,252</u>

Urban Renewal Plans - Special Option Levy

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018
Coos County Assessor (Table 4a)				
City Table 4a, Line 13 Total Taxable AV	989,319,190	998,456,195	1,003,412,860	1,003,412,860
Special Option Levy Amount	0	0	0	0.30
Downtown (PLN1)	0	0	0	301,024

	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Projected 2017-2018
URA Audit Schedule				
Downtown (PLN1)	952,145	857,619	857,619	761,838
Delinquent	59,336	53,478	53,478	57,343
Total Downtown Tax Increment Financing	<u>1,011,481</u>	<u>911,097</u>	<u>911,097</u>	<u>819,181</u>

Empire (PLN2)	634,763	624,100	624,100	616,655
Delinquent	37,936	34,967	34,967	46,415
Total Empire Tax Increment Financing	<u>672,699</u>	<u>659,067</u>	<u>659,067</u>	<u>663,070</u>

Downtown (Special Option Levy)	0	0	0	279,952
Delinquent	0	0	0	21,072
Total Downtown Special Option Levy	<u>0</u>	<u>0</u>	<u>0</u>	<u>301,024</u>

TOTAL TIF (revenue) collected	1,684,180	1,570,164	1,570,164	1,783,275
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Percentage Schedule (excess TIF)				
Downtown (PLN1)	1.45%	1.47%	1.57%	1.40%
Empire (PLN2)	1.37%	1.31%	1.41%	1.40%

Percentage Schedule (delinquent)				
Downtown (PLN1)	5.87%	5.87%	5.87%	7.00%
Empire (PLN2)	5.64%	5.31%	5.31%	7.00%

**Coos Bay Urban Renewal Agency 2017-18 Budget
Summary of Resources**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
OPERATING RESOURCES						
1,522,935	1,673,201	1,380,949	Downtown Special Revenue Fund	1,174,377	1,475,401	1,475,401
810,426	1,020,136	1,026,700	Empire Special Revenue Fund	964,070	964,070	964,070
42,174	42,448	192,274	Downtown Program Fund	18,646	18,646	18,646
439,489	442,344	440,489	Empire Program Fund	446,000	446,000	446,000
<u>2,815,024</u>	<u>3,178,128</u>	<u>3,040,412</u>	TOTAL OPERATING RESOURCES	<u>2,603,094</u>	<u>2,904,118</u>	<u>2,904,118</u>
DEBT SERVICE RESOURCES						
766,403	819,004	1,685,949	Downtown Bond Fund	1,156,600	1,457,623	1,457,623
451,915	869,927	726,701	Empire Bond Fund	800,000	800,000	800,000
<u>1,218,318</u>	<u>1,688,931</u>	<u>2,412,650</u>	TOTAL DEBT SERVICE RESOURCES	<u>1,956,600</u>	<u>2,257,623</u>	<u>2,257,623</u>
CAPITAL IMPROVEMENT RESOURCES						
1,478,481	1,528,337	1,597,522	Downtown Capital Projects Fund	1,474,000	1,769,003	1,769,003
1,561,594	1,737,688	2,688,986	Empire Capital Projects Fund	1,135,000	1,135,000	1,135,000
<u>3,040,075</u>	<u>3,266,026</u>	<u>4,286,508</u>	TOTAL CAPITAL IMPROV. RESOURCES	<u>2,609,000</u>	<u>2,904,003</u>	<u>2,904,003</u>
RESERVE FUNDS RESOURCES						
682,250	682,250	682,250	Downtown Bond Reserve Fund	173,600	173,600	173,600
225,829	225,829	1	Empire Bond Reserve Fund	0	0	0
<u>908,079</u>	<u>908,079</u>	<u>682,251</u>	TOTAL RESERVE FUND RESOURCES	<u>173,600</u>	<u>173,600</u>	<u>173,600</u>
<u>7,981,496</u>	<u>9,041,164</u>	<u>10,421,821</u>	GRAND TOTAL ALL FUNDS RESOURCES	<u>7,342,294</u>	<u>8,239,344</u>	<u>8,239,344</u>
908,079	908,079	682,251	TOTAL RESERVE FUND RESOURCES	173,600	173,600	173,600
1,218,318	1,688,931	2,412,650	TOTAL DEBT SERVICE RESOURCES	1,956,600	2,257,623	2,257,623
<u>5,855,100</u>	<u>6,444,154</u>	<u>7,326,920</u>	ACTUAL UNDUPLICATED RESOURCES	<u>5,212,094</u>	<u>5,808,121</u>	<u>5,808,121</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Summary of Expenditures**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
OPERATING EXPENDITURES						
1,522,935	1,673,201	1,380,949	Downtown Special Revenue Fund	1,174,377	1,475,401	1,475,401
810,426	1,020,136	1,026,700	Empire Special Revenue Fund	964,070	964,070	964,070
42,174	42,448	192,274	Downtown Program Fund	18,646	18,646	18,646
439,489	442,344	440,489	Empire Program Fund	446,000	446,000	446,000
<u>2,815,024</u>	<u>3,178,128</u>	<u>3,040,412</u>	TOTAL OPERATING EXPENDITURES	<u>2,603,094</u>	<u>2,904,118</u>	<u>2,904,118</u>
DEBT SERVICE EXPENDITURES						
766,403	819,004	1,685,949	Downtown Bond Fund	1,156,600	1,457,623	1,457,623
451,915	869,927	726,701	Empire Bond Fund	800,000	800,000	800,000
<u>1,218,318</u>	<u>1,688,931</u>	<u>2,412,650</u>	TOTAL DEBT SERVICE EXPENDITURES	<u>1,956,600</u>	<u>2,257,623</u>	<u>2,257,623</u>
CAPITAL IMPROVEMENT EXPENDITURES						
1,478,481	1,528,337	1,597,522	Downtown Capital Projects Fund	1,474,000	1,769,003	1,769,003
1,561,594	1,737,688	2,688,986	Empire Capital Projects Fund	1,135,000	1,135,000	1,135,000
<u>3,040,075</u>	<u>3,266,026</u>	<u>4,286,508</u>	TOTAL CAPITAL IMPROV. EXPENDITURES	<u>2,609,000</u>	<u>2,904,003</u>	<u>2,904,003</u>
RESERVE FUNDS EXPENDITURES						
682,250	682,250	682,250	Downtown Bond Reserve Fund	173,600	173,600	173,600
225,829	225,829	1	Empire Bond Reserve Fund	0	0	0
<u>908,079</u>	<u>908,079</u>	<u>682,251</u>	TOTAL RESERVE FUND EXPENDITURES	<u>173,600</u>	<u>173,600</u>	<u>173,600</u>
<u>7,981,496</u>	<u>9,041,164</u>	<u>10,421,821</u>	GRAND TOTAL ALL FUNDS EXPENDITURES	<u>7,342,294</u>	<u>8,239,344</u>	<u>8,239,344</u>
908,079	908,079	682,251	TOTAL RESERVE FUND EXPENDITURES	173,600	173,600	173,600
1,218,318	1,688,931	2,412,650	TOTAL DEBT SERVICE EXPENDITURES	1,956,600	2,257,623	2,257,623
<u>5,855,100</u>	<u>6,444,154</u>	<u>7,326,920</u>	ACTUAL UNDUPLICATED EXPENDITURES	<u>5,212,094</u>	<u>5,808,121</u>	<u>5,808,121</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Special Revenue Fund 51
Department 910**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
500,587	757,520	500,000	51-000-300-0100	CARRYOVER BALANCE	354,196	354,196	354,196
				PROPERTY TAXES			
952,145	857,619	818,353	51-000-310-0100	Current Property Taxes (Division of Taxes)	761,838	761,838	761,838
59,336	53,478	61,596	51-000-310-0200	Delinquent Property Taxes	57,343	57,343	57,343
0	0	0	51-000-310-0600	Special Levy Option Taxes	0	279,952	279,952
0	0	0	51-000-310-0700	Delinquent Special Levy Option Taxes	0	21,072	21,072
<u>1,011,481</u>	<u>911,097</u>	<u>879,949</u>		Total Property Taxes	<u>819,181</u>	<u>1,120,205</u>	<u>1,120,205</u>
				USE OF MONEY AND PROPERTY			
10,867	4,583	1,000	51-000-350-0100	Interest	1,000	1,000	1,000
<u>10,867</u>	<u>4,583</u>	<u>1,000</u>		Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>1,522,935</u>	<u>1,673,201</u>	<u>1,380,949</u>		Total Downtown Spec. Rev. Resources	<u>1,174,377</u>	<u>1,475,401</u>	<u>1,475,401</u>
				CAPITAL OUTLAY			
0	0	0	51-910-530-3123	Urban Renewal Proejects	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			
765,369	819,004	0	51-910-550-5010	Transfer to DT Bond	0	0	0
0	0	255,750	51-910-550-5010	Transfer to DT Bond P/I (2003A/2012) 1-24-03	0	0	0
0	0	174,200	51-910-550-5010	Transfer to DT Bond P/I VIC 2009	183,000	183,000	183,000
0	0	747,349	51-910-550-5010	Transfer to DT Bond P/I Du Jour	800,000	1,101,023	1,101,023
46	0	0	51-910-550-5030	Transfer to DT Bond Reserve Fund	0	0	0
<u>765,415</u>	<u>819,004</u>	<u>1,177,299</u>		Total Transfers	<u>983,000</u>	<u>1,284,023</u>	<u>1,284,023</u>
0	0	203,650	51-910-560-6001	Contingency	191,377	191,378	191,378
<u>757,520</u>	<u>854,196</u>	<u>0</u>	51-910-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,522,935</u>	<u>1,673,201</u>	<u>1,380,949</u>		Total Downtown Spec. Rev. Expend.	<u>1,174,377</u>	<u>1,475,401</u>	<u>1,475,401</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Empire Special Revenue Fund 52
Department 915**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
131,689	358,511	300,000	52-000-300-0100	CARRYOVER BALANCE	300,000	300,000	300,000
PROPERTY TAXES							
634,763	624,100	674,901	52-000-310-0100	Current Property Taxes (Division of Taxes)	616,655	616,655	616,655
37,936	34,967	50,799	52-000-310-0200	Delinquent Property Taxes	46,415	46,415	46,415
0	0	0	52-000-310-0600	Special Levy Option Taxes		0	0
0	0	0	52-000-310-0700	Delinquent Special Levy Option Taxes		0	0
<u>672,699</u>	<u>659,067</u>	<u>725,700</u>		Total Property Taxes	<u>663,070</u>	<u>663,070</u>	<u>663,070</u>
USE OF MONEY AND PROPERTY							
6,038	2,558	1,000	52-000-350-0100	Interest	1,000	1,000	1,000
<u>6,038</u>	<u>2,558</u>	<u>1,000</u>		Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>810,426</u>	<u>1,020,136</u>	<u>1,026,700</u>		Total Empire Spec. Rev. Resources	<u>964,070</u>	<u>964,070</u>	<u>964,070</u>
0	0	0	52-915-530-3123	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							
451,915	530,098	0	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	726,700	52-915-550-5010	Transfer to Empire Bond Fund Du Jour	800,000	800,000	800,000
<u>451,915</u>	<u>530,098</u>	<u>726,700</u>		Total Transfers	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
0	0	300,000	52-915-560-6001	Contingency	164,070	164,070	164,070
<u>358,511</u>	<u>490,038</u>	<u>0</u>	52-915-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>810,426</u>	<u>1,020,136</u>	<u>1,026,700</u>		Total Empire Spec. Rev. Expenditures	<u>964,070</u>	<u>964,070</u>	<u>964,070</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Empire Program Fund 53
Department 930**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
437,170	439,489	439,489	53-000-300-0100	CARRYOVER BALANCE	445,000	445,000	445,000
				USE OF MONEY AND PROPERTY			
2,319	2,855	1,000	53-000-350-0100	Interest	1,000	1,000	1,000
0	0	0	53-000-350-0200	Lease Revenue	0	0	0
2,319	2,855	1,000		Total Use of Money & Property	1,000	1,000	1,000
				OTHER FINANCING SOURCES			
0	0	0	53-000-390-0500	Transfer from Empire Property Improvement	0	0	0
0	0	0		Total Other Financing Sources	0	0	0
439,489	442,344	440,489		Total Empire Program Resources	446,000	446,000	446,000
				MATERIALS AND SERVICES			
0	0	50,000	53-930-520-2108	Contractual	50,000	50,000	50,000
0	0	50,000		Total Materials and Services	50,000	50,000	50,000
				CAPITAL OUTLAY			
0	0	155,489	53-930-530-3123	Urban Renewal Projects	146,000	146,000	146,000
0	0	155,489		Total Capital Outlay	146,000	146,000	146,000
				TRANSFERS			
0	0	0	53-930-550-5020	Transfer to Empire Capital Projects Fund	250,000	250,000	250,000
0	0	0		Total Transfers	250,000	250,000	250,000
439,489	442,344	235,000	53-930-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
439,489	442,344	440,489		Total Empire Program Expenditures	446,000	446,000	446,000

**Coos Bay Urban Renewal Agency 2017-18 Budget
Bond and Coupon Redemption**

<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Series</u>	<u>Due Dates</u>	
				<u>Month</u>	<u>Day</u>
				<u>2017</u>	
81,000	10,000	91,000	7 Downtown Visitor's Ctr Series 2009 mature 6/19	December	15
				<u>2018</u>	
83,000	9,000	92,000	7 Downtown Visitor's Ctr Series 2009 mature 6/19	June	15
1,079,003	22,020	1,101,023	Downtown Du Jour Financing 2016		
784,000	16,000	800,000	Empire Du Jour Financing 2016		
168,000	5,600	173,600	7 Downtown Visitor's Ctr Pay Early to mature 6/18		
<u>2,195,003</u>	<u>62,620</u>	<u>2,257,623</u>	Total		
<u>1,411,003</u>	<u>46,620</u>	<u>1,457,623</u>	Downtown Bond Total		
<u>784,000</u>	<u>16,000</u>	<u>800,000</u>	Empire Bond Total		
<u>2,195,003</u>	<u>62,620</u>	<u>2,257,623</u>	Total Bond Payments		

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Bond Fund 54
Department 920**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
1,034	0	0	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			
765,369	819,004	1,177,299	54-000-390-0100	Transfer from Downtown Spec. Rev. Fund	983,000	1,284,023	1,284,023
0	0	508,650	54-000-390-0400	Transfer from Downtown Bond Reserve Fund	173,600	173,600	173,600
0	0	0	54-000-390-4000	Bond Proceeds	0	0	0
765,369	819,004	1,685,949		Total Other Financing Sources	1,156,600	1,457,623	1,457,623
766,403	819,004	1,685,949		Total Downtown Bond Resources	1,156,600	1,457,623	1,457,623
				DEBT SERVICE			
461,122	475,173	740,900	54-920-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0	0
47,074	33,008	23,500	54-920-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0	0
143,000	148,576	155,200	54-920-540-4003	Principal VIC (Series 2009) 8-29-09	332,000	332,000	332,000
30,019	24,477	19,000	54-920-540-4004	Interest VIC (Series 2009) 8-29-09	24,600	24,600	24,600
84,336	136,392	739,876	54-920-540-4009	Principal Du Jour	784,000	1,079,003	1,079,003
852	1,378	7,473	54-920-540-4010	Interest Du Jour	16,000	22,020	22,020
766,403	819,004	1,685,949		Total Debt Service	1,156,600	1,457,623	1,457,623
0	0	0	54-920-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
766,403	819,004	1,685,949		Total Downtown Bond Expenditures	1,156,600	1,457,623	1,457,623

**Coos Bay Urban Renewal Agency 2017-18 Budget
Empire Bond Fund 55
Department 925**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
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			
451,915	530,098	726,700	55-000-390-0200	Transfer From Empire Special Revenue	800,000	800,000	800,000
0	225,829	1	55-000-390-0400	Transfer from Empire Bond Reserve	0	0	0
0	114,000	0	55-000-390-0401	Transfer from Empire Capital Projects	0	0	0
0	0	0	55-000-390-4000	Bond Proceeds	0	0	0
451,915	869,927	726,701		Total Other Financing Sources	800,000	800,000	800,000
451,915	869,927	726,701		Total Empire Bond Resources	800,000	800,000	800,000
				DEBT SERVICE			
211,497	547,767	0	55-925-540-4001	Principal (Series 2003A/2012) 1-24-03	0	0	0
14,193	7,653	0	55-925-540-4002	Interest (Series 2003A/2012) 1-24-03	0	0	0
223,963	311,362	719,433	55-925-540-4008	Principal Du Jour	784,000	784,000	784,000
2,262	3,145	7,268	55-925-540-4009	Interest Du Jour	16,000	16,000	16,000
451,915	869,927	726,701		Total Debt Service	800,000	800,000	800,000
0	0	0	55-925-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
451,915	869,927	726,701		Total Empire Bond Expenditures	800,000	800,000	800,000

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Program Fund 56
Department 935**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
41,951	42,174	42,174	56-000-300-0100	CARRYOVER BALANCE	18,546	18,546	18,546
				USE OF MONEY AND PROPERTY			
223	274	100	56-000-350-0100	Interest	100	100	100
0	0	0	56-000-350-0200	Lease Revenue	0	0	0
<u>223</u>	<u>274</u>	<u>100</u>		Total Use of Money & Property	<u>100</u>	<u>100</u>	<u>100</u>
				USE OF MONEY AND PROPERTY			
0	0	150,000	56-000-380-0500	Property Sales	0	0	0
<u>0</u>	<u>0</u>	<u>150,000</u>		Total Use of Money and Property	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,174</u>	<u>42,448</u>	<u>192,274</u>		Total Downtown Program Resources	<u>18,646</u>	<u>18,646</u>	<u>18,646</u>
				MATERIALS AND SERVICES			
0	15,063	50,000	56-935-520-2108	Contractual	100	100	100
<u>0</u>	<u>15,063</u>	<u>50,000</u>		Total Materials and Services	<u>100</u>	<u>100</u>	<u>100</u>
				CAPITAL OUTLAY			
0	0	18,546	56-935-530-3122	Downtown Parking Capital	18,546	18,546	18,546
0	0	123,728	56-935-530-3123	Urban Renewal Projects	0	0	0
<u>0</u>	<u>0</u>	<u>142,274</u>		Total Capital Outlay	<u>18,546</u>	<u>18,546</u>	<u>18,546</u>
<u>42,174</u>	<u>27,385</u>	<u>0</u>	56-935-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,174</u>	<u>42,448</u>	<u>192,274</u>		Total Downtown Program Expenditures	<u>18,646</u>	<u>18,646</u>	<u>18,646</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Capital Projects Fund 57**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
<u>1,255,501</u>	<u>1,192,046</u>	<u>442,046</u>	57-000-300-0100	CARRYOVER BALANCE	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
				USE OF MONEY AND PROPERTY			
6,309	6,974	2,000	57-000-350-0100	Interest	2,000	2,000	2,000
<u>6,309</u>	<u>6,974</u>	<u>2,000</u>		Total Use of Money & Property	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
				OTHER REVENUE			
0	0	175,000	57-000-340-0200	State Grant	0	0	0
0	0	0	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
4,800	4,200	3,600	57-000-370-0320	City Hall Seismic Interest Payment	3,000	3,000	3,000
15,324	676	0	57-000-380-0100	Misc Revenue	0	0	0
0	0	0	57-000-380-0301	OR State Marine Board Grant/ODFW	0	0	0
52,211	11,349	175,000	57-000-380-0500	Egyptian Theatre Restoration (ETPA)	25,000	25,000	25,000
<u>0</u>	<u>116,700</u>	<u>0</u>	57-000-380-0600	ETPA Received Grants	<u>0</u>	<u>0</u>	<u>0</u>
<u>132,335</u>	<u>192,925</u>	<u>413,600</u>		Total Other Revenue	<u>88,000</u>	<u>88,000</u>	<u>88,000</u>
				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
84,336	136,392	739,876	57-000-390-4006	Bond Proceeds-URA Du Jour	784,000	1,079,003	1,079,003
<u>84,336</u>	<u>136,392</u>	<u>739,876</u>		Total Other Financing Sources	<u>784,000</u>	<u>1,079,003</u>	<u>1,079,003</u>
<u>1,478,481</u>	<u>1,528,337</u>	<u>1,597,522</u>		Total Downtown Capital Projects Resources	<u>1,474,000</u>	<u>1,769,003</u>	<u>1,769,003</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Capital Projects Fund 57
Department 940**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
MATERIALS AND SERVICES							
50,766	40,710	96,000	57-940-520-2108	Contractual	125,000	125,000	125,000
125,096	150,301	161,189	57-940-520-2414	Agency Management	170,030	170,030	170,030
(13,151)	34,150	100,000	57-940-520-2415	Façade Program	150,000	150,000	150,000
0	0	0	57-940-520-2501	Bond Issuance Costs	0	0	0
<u>162,711</u>	<u>225,161</u>	<u>357,189</u>		Total Materials and Services	<u>445,030</u>	<u>445,030</u>	<u>445,030</u>
CAPITAL OUTLAY							
0	0	0	57-940-530-3103	Property Acquisition	0	0	0
72,302	27,984	0	57-940-530-3108	Hwy 101 Sidewalk Project	0	0	0
0	2,365	0	57-940-530-3109	Coos Bay City Dock/Boardwalk	0	0	0
0	15,689	0	57-940-530-3114	Economic Development	0	0	0
19,742	0	0	57-940-530-3117	Downtown Lighting/Flags	0	0	0
0	0	175,000	57-940-530-3122	Hwy 101 Broadway/Bayshore Project	175,000	175,000	175,000
0	0	443,566	57-940-530-3123	Urban Renewal Projects	413,970	708,973	708,973
0	0	25,000	57-940-530-3128	Marshfield Sun Museum	15,000	15,000	15,000
3,796	14,678	24,000	57-940-530-3130	Central Dock	0	0	0
0	150	100,000	57-940-530-3135	Coos Art Museum	0	0	0
749	0	0	57-940-530-3143	Downtown Bus Transfer Station	0	0	0
27,135	246,352	175,000	57-940-530-3145	Egyptian Theatre Restoration (ETPA)	25,000	25,000	25,000
<u>123,725</u>	<u>307,219</u>	<u>942,566</u>		Total Capital Outlay	<u>628,970</u>	<u>923,973</u>	<u>923,973</u>
0	0	108,123	57-940-560-6001	Contingency	400,000	400,000	400,000
1,192,046	995,958	189,644	57-940-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,192,046</u>	<u>995,958</u>	<u>297,767</u>			400,000	400,000	400,000
<u>1,478,481</u>	<u>1,528,337</u>	<u>1,597,522</u>		Total Downtown Capital Projects Expenditures	<u>1,474,000</u>	<u>1,769,003</u>	<u>1,769,003</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Empire Capital Projects Fund 58**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
<u>1,330,841</u>	<u>1,333,053</u>	<u>469,053</u>	58-000-300-0100	CARRYOVER BALANCE	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
0	0	0	58-000-340-0301	OTHER REVENUE			
<u>0</u>	<u>0</u>	<u>0</u>		OR State Marine Board Grant	<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			
6,790	4,755	500	58-000-350-0100	Interest	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>6,790</u>	<u>4,755</u>	<u>500</u>		Total Use of Money & Property	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
				OTHER FINANCING SOURCES			
0	88,518	1,500,000	58-000-380-0100	Miscellaneous Revenue	0	0	0
0	0	0	58-000-390-0300	Transfer from Empire Program Fund	250,000	250,000	250,000
223,963	311,362	719,433	58-000-390-4002	Bond Proceeds-URA Du Jour	784,000	784,000	784,000
<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>223,963</u>	<u>399,880</u>	<u>2,219,433</u>		Total Other Financing Sources	<u>1,034,000</u>	<u>1,034,000</u>	<u>1,034,000</u>
<u>1,561,594</u>	<u>1,737,688</u>	<u>2,688,986</u>		Total Empire Capital Projects Resources	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,135,000</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Empire Capital Projects Fund 58
Department 945**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
MATERIALS AND SERVICES							
6,950	4,750	75,000	58-945-520-2108	Contractual	75,000	75,000	75,000
204,103	245,229	262,993	58-945-520-2414	Agency Management	255,044	255,044	255,044
0	24,209	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>211,053</u>	<u>274,188</u>	<u>437,993</u>		Total Materials and Services	<u>430,044</u>	<u>430,044</u>	<u>430,044</u>
CAPITAL OUTLAY							
0	0	0	58-945-530-3106	Pedestrian Safety/Lighting	95,000	95,000	95,000
750	61	0	58-945-530-3108	Hollering Place Wayside	0	0	0
0	0	1,510,000	58-945-530-3112	Hollering Place Project	10,000	10,000	10,000
15,023	1,131,176	586,477	58-945-530-3117	Empire Sidewalk Project - Phase 1 & 2	300,000	300,000	300,000
0	0	154,516	58-945-530-3123	Urban Renewal Projects	224,956	224,956	224,956
1,715	0	0	58-945-530-3124	Dolphin Players Theatre project	0	0	0
<u>17,488</u>	<u>1,131,237</u>	<u>2,250,993</u>		Total Capital Outlay	<u>629,956</u>	<u>629,956</u>	<u>629,956</u>
0	114,000	0	58-945-550-5007	Transfer to Empire Bond Fund	0	0	0
<u>0</u>	<u>114,000</u>	<u>0</u>		Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	58-945-560-6001	Contingency	75,000	75,000	75,000
<u>1,333,053</u>	<u>218,263</u>	<u>0</u>	58-945-560-6002	Total Unappropriated Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,561,594</u>	<u>1,737,688</u>	<u>2,688,986</u>		Total Empire Capital Projects Expenditures	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,135,000</u>

**Coos Bay Urban Renewal Agency 2017-18 Budget
Downtown Bond Reserve Fund 60
Department 950**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
682,204	682,250	682,250	60-000-300-0100	CARRYOVER BALANCE	173,600	173,600	173,600
				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			
46	0	0	60-000-390-3000	Trnsfr from Downtown Special Revenue	0	0	0
46	0	0		Total Other Financing Sources	0	0	0
682,250	682,250	682,250		Total Downtown Bond Reserve Revenue	173,600	173,600	173,600
				OTHER FINANCING USES			
				TRANSFERS			
0	0	508,650	60-950-550-5007	Transfer to Downtown Bond Fund	173,600	173,600	173,600
0	0	0	60-950-550-5008	Transfer to Downtown Capital Projects	0	0	0
0	0	508,650		Total Transfers	173,600	173,600	173,600
0	0	0	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	0	0	0
0	0	173,600		Total Reserve for Future Expenditures	0	0	0
682,250	682,250	0		Total Unappropriated Ending Fund Balance	0	0	0
682,250	682,250	682,250	60-950-560-6002	Total Downtown Bond Reserve for Future Expenditures	173,600	173,600	173,600

**Coos Bay Urban Renewal Agency 2017-18 Budget
 Empire Bond Reserve Fund 61
 Department 955**

Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017	Acct. No.		Proposed 2017-2018	Committee Approved 2017-2018	Agency Adopted 2017-2018
225,829	225,829	1	61-000-300-0100	CARRYOVER BALANCE	0	0	0
				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	1		Total Empire Bond Reserve Revenue	0	0	0
				OTHER FINANCING USES			
				TRANSFERS			
0	225,829	1	61-955-550-5007	Transfer to Empire Bond Fund	0	0	0
0	0	0	61-955-550-5008	Transfer to Empire Capital Projects	0	0	0
0	225,829	1		Total Transfers	0	0	0
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	0.40	0	61-955-560-6002	Total Unappropriated Ending Fund Balance	0	0	0
225,829	225,829	1		Total Empire Bond Reserve for Future Expenditures	0	0	0
7,981,496	9,041,164	10,421,821		TOTAL OF ALL AGENCY FUNDS	7,342,294	8,239,344	8,239,344

APPENDIX A

Time Driven Activity Based Costing

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

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

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

APPENDIX B
**City of Coos Bay 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		