

City of Coos Bay



**Adopted Budget
FY 2024/2025**

City of Coos Bay Budget Committee

Fiscal Year 2024/2025

City Council Members

Joe Benetti, Mayor
Lucinda DiNovo, Council President
Troy Cribbins
Drew Farmer
Stephanie Kilmer
Carmen Matthews
Sara Stephens

Citizen Lay Members

Brenda Brecke
Harold Folker
Eli Gonzales
Steve Horne
Ali Mageehon
McKinley Prado
Rick Rehfeld

Administrative Staff

Nichole Rutherford, City Manager
Mark Anderson, Fire Chief
Chris Chapanar, Police Chief
Jim Hossley, Public Works Director
Melissa Olson, Finance Director
Samantha Pierson, Library Director
Chelsea Schnabel, Community Development Director

**City of Coos Bay Budget 2024/2025
Table of Contents**

Budget Committee Members

Table of Contents

Budget Message 1
 Property Tax Levy Computations 7
 Bond Redemption Schedule 9
 List of Transfers..... 10
 Summary of Resources and Expenditures..... 11

OPERATING BUDGETS

General Fund

Summary of Resources 14
 Summary of Expenditures 18
 City Council 19
 Administration..... 22
 Urban Renewal Administration 25
 Finance 28
 City Attorney..... 31
 City Hall..... 33
 Community Contributions 35
 Non-Departmental 37
 Other Financing Uses 39
 Police 41
 Fire 47
 Planning 52
 Engineering 55
 Parks 59
 Code Enforcement..... 63
 Transportation Fund..... 66
 Water Quality Fund 73
 Hotel/Motel Tax Fund..... 87
 Library Fund..... 90
 Building Codes Fund..... 95
 North Coos Dispatch Center Fund 100
 Library ESO Fund 106

DEBT SERVICE BUDGETS

G.O. Bond Redemption Fund..... 104

RESERVE BUDGETS

Fire Equipment Reserve Fund 111
 Water Quality Improvement Fund 113
 Jurisdictional Exchange Streets Reserve Fund ... 116
 CAD Group Reserve Fund 118
 Rainy Day Reserve Fund 120

CAPITAL IMPROVEMENT BUDGETS

Capital Improvement Fund..... 122
 SDC Fund..... 127

CLOSED FUNDS – Historical Presentation Only

Revenue Bond Redemption Fund 130
 Special Improvement (LID) Fund 131
 Street Improvement Fund 132
 Parks Improvement Fund..... 133
 Bike/Pedestrian Path Fund 134
 Water Quality SDC Fund..... 135
 Stormwater SDC Fund..... 136
 Major Capital Reserve Fund 137
 Technology Reserve Fund 138

APPENDIX

A Time Driven Activity Explanation 139
 B Salary Distribution Chart..... 140
 C Personnel Summary 141
 D Salary Schedule 142
 E Budget Glossary 143
 F Acronyms List..... 148

CITY OF COOS BAY

BUDGET MESSAGE - FY 2024-2025

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) 2024-2025 (FY25) 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:

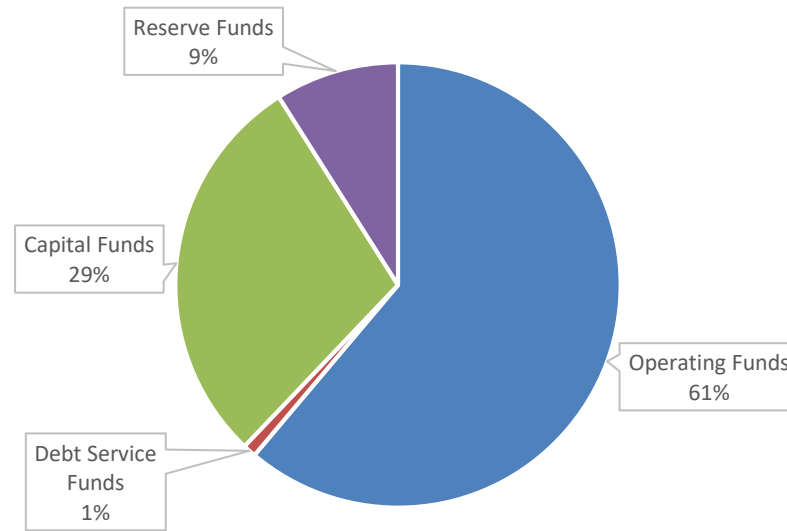
- Revenues are estimated conservatively.
- Expenditures are based on actual experience and incremental increases and/or decreases where needed.
- Reserves should be maintained at adequate funding levels in accordance with generally accepted accounting principles and to provide sufficient cash carryover 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 \$79,340,146 which includes \$19,825,627 for wastewater capital improvements and \$2,950,000 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 International Association of Firefighter's (IAFF) 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 Coos Bay Police Officer's Association (CBPOA) and for budgeting purposes a 3.7% COLA was included for CBPOA. For the rest of staff (non-represented) the budget includes a 4% COLA.

Personnel expenses (salaries, taxes, insurance, retirement contributions and related employment costs) comprise nearly 42% of the city's total operating budget. The city currently employs 129 employees and the proposed budget reflects employment related expenses totaling \$20,558,168. Employment expenses related to the Public Employee Retirement System program (PERS) and health insurance collectively is expected to cost \$8,158,780, of which \$3,897,064 is for PERS obligations and \$4,261,715 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.

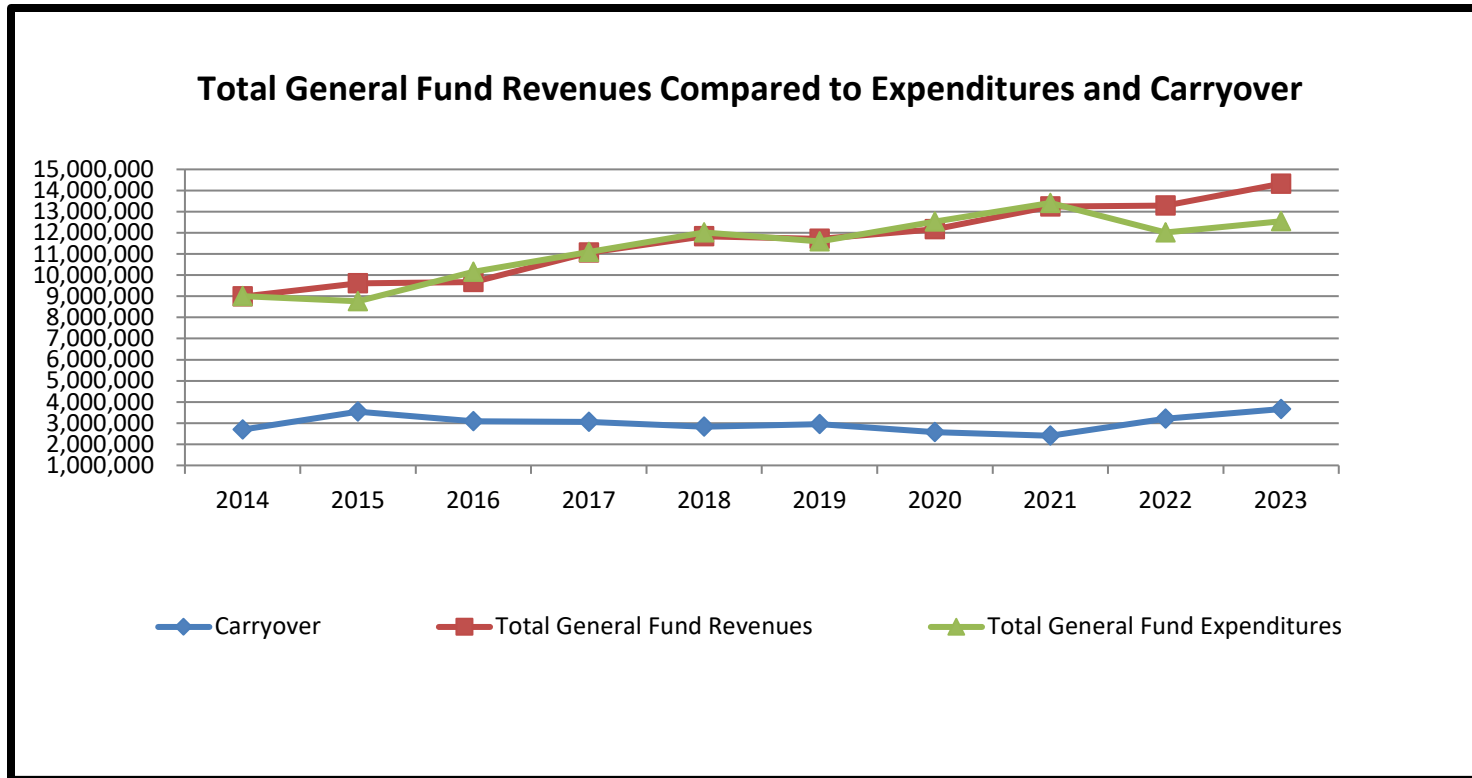
PERS rates are set by the Oregon Public Employees Retirement System every two fiscal years (in odd numbered fiscal years). These rates are based upon several actuarial factors intended to keep the retirement system solvent over time. The chart below provides a visual of the changes in PERS costs over 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	\$3,250,000
2. Property Taxes	7,450,000
3. Franchise Taxes	1,960,000
4. Licenses & Permits	260,950
5. Fines, Grants, & State Revenues	2,172,776
6. Use of Money & Property	251,200
7. Services & Repayments	2,290,060
8. Other Revenue	67,050
9. Du Jour Financing Repayment	1,768,199
Total:	\$19,470,235

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 \$5,403,506 in combined resources for use from Funds #2 (State Gas Tax Fund), and #39 (Jurisdictional Exchange Streets Reserve Fund) of which \$3,508,000 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 \$12,305,000 in loan and grant proceeds, coupled with resources on hand to undertake \$19,995,627 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 3% increase over budgeted FYE24.

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. 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. FY25 budget includes the 2.5% transfer from the General Fund, as required by the resolution which states this percentage of beginning fund balance is transferred each year.

Urban Renewal: The proposed budget includes du jour financing (short term loan) to the Urban Renewal Agency for \$1,768,199 as well \$1,048,160 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. This budget includes this continued effort, as well as renaming of two funds. The State Gas Tax Fund is being recommended for renaming to the Transportation Fund and all street sidewalk related financial activity now resides within

this fund (Fund 2), rather than split between this fund and the Capital Improvement Fund (Fund 45). The 9-1-1 Tax Fund is also being recommended for renaming to North Coos Dispatch Center Fund. Additionally, for FY25, it is recommended to combined the CAD Group Reserve Fund into the North Coos Dispatch Center Fund, following the prior year's effort to consolidate all financial activity for the Dispatch Center into a single fund (moving the previously reported dispatch costs from the General Fund).

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,



Nichole Rutherford, City Manager

April 18, 2024

CITY OF COOS BAY 2024-2025 BUDGET

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Budget Adopted 2023-24</u>	<u>Budget Proposed 2024-25</u>
Property Tax Levy Summary				
Table 4a				
Assessed Value (less URA excess value)	1,085,095,853	1,122,915,272	1,122,915,272	1,153,795,442
General Fund Tax Imposed (within statutory limits)	6,701,843	7,146,570	6,881,599	7,317,219
Tax Rate (/1000, Gen Fund-Certified)	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>	<u>6.3643</u>
Assessed Value	1,235,191,890	1,235,191,890	1,283,028,458	1,318,311,741
GO Bonds Tax Imposed - Certified	540,298	545,082	547,778	544,444
Tax Rate (/1000, GO Bonds-Certified)	<u>0.4374</u>	<u>0.4413</u>	<u>0.4269</u>	<u>0.4130</u>
TOTAL PROPERTY TAX IMPOSED	7,242,141	7,691,652	7,429,377	7,861,663
Total City Tax Rate Per Thousand (before reduction)	<u>6.8017</u>	<u>6.8056</u>	<u>6.7912</u>	<u>6.7773</u>

General Fund Tax Levy Computations

Carryover	2,402,435	3,308,118	4,300,000	3,250,000
Current Property Taxes	6,483,648	6,683,297	6,909,884	7,150,000
Delinquent Taxes	397,798	208,484	300,000	300,000
Non Property Tax Revenues	7,588,901	7,570,178	5,430,171	6,041,403
Du Jour Repayment	<u>1,509,504</u>	<u>1,748,650</u>	<u>1,632,285</u>	<u>1,774,345</u>
Total Revenues	<u>18,382,286</u>	<u>19,518,727</u>	<u>18,572,340</u>	<u>18,515,748</u>
Property Tax Revenue (within statutory limits)	6,701,843	7,146,570	6,881,599	7,317,219
Estimated Uncollectible (7.5%-10%)	<u>(402,111)</u>	<u>(428,794)</u>	<u>(412,896)</u>	<u>(439,033)</u>
Net Property Tax Revenue	<u>6,299,732</u>	<u>6,717,775</u>	<u>6,468,703</u>	<u>6,878,186</u>
Actual Received Property Tax more/(less) than estimated	<u>183,916</u>	<u>(34,478)</u>		

CITY OF COOS BAY 2024-2025 BUDGET
General Obligation Bonds Tax Levy Computations

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Budget Adopted 2023-24</u>	<u>Budget Proposed 2024-25</u>
Carryover	571,921	138,555	100,000	203,000
Current Property Taxes	509,030	515,837	493,000	512,000
Delinquent Taxes	31,419	16,382	20,000	15,000
Non Property Tax Revenues	<u>1,266</u>	<u>13,374</u>	<u>1,000</u>	<u>5,000</u>
Total Revenues	1,113,636	684,148	614,000	735,000
Total Bonded Debt	486,268	490,574	493,000	490,000
Uncollectible	54,030	54,508	54,778	54,444
Taxes Necessary to Balance Budget	<u>540,298</u>	<u>545,082</u>	<u>547,778</u>	<u>544,444</u>
Tax Levy (imposed)	540,298	545,082	547,778	544,444
Less Uncollectible (5%-10%)	<u>54,030</u>	<u>54,508</u>	<u>54,778</u>	<u>54,444</u>
Taxes Necessary to Balance Budget (anticipated)	<u>486,268</u>	<u>490,574</u>	<u>493,000</u>	<u>490,000</u>
Total Revenues - Bonded Debt = Estimated Carryover	<u>627,368</u>	<u>193,574</u>	<u>121,000</u>	<u>245,000</u>

**CITY OF COOS BAY 2024-2025 BUDGET
BOND AND COUPON REDEMPTION**

Principal	Interest	Total	Series	Month/Day
				<u>2023</u>
756,000	101,000	857,000	Water Quality DEQ R24000	Aug 1st
130,000	71,000	201,000	Water Quality DEQ R24001	Aug 1st
129,000	33,500	162,500	Water Quality DEQ R24002	Aug 1st
42,000	11,500	53,500	Water Quality DEQ R24005	Aug 1st
44,000	2,250	46,250	Vaccon Truck (US Bank)	Aug 1st
21,200	550	21,750	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Sept 30th
6,500	2,200	8,700	Water Board 2005-OECDD 6/2005 (12/29 mature)	Dec 1st
476,000	7,000	483,000	Fire Station 4/2009 (6/28 mature)	Dec 1st
263,000	86,000	349,000	Water Board IFA Series 2010 (12/32 mature)	Dec 1st
191,000	63,000	254,000	Water Quality IFA 1 Series 2012 (est 2027 mature)	Dec 1st
344,000	60,000	404,000	Water Quality IFA 2 Series 2013 (est 2028 mature)	Dec 1st
425,000	4,000	429,000	Water Board Refunding Water Series 2016 (12/24 mature)	Dec 1st
				<u>2024</u>
52,000	4,000	56,000	Sweeper Truck (US Bank)	Feb 1st
0	101,000	101,000	Water Quality DEQ R24000	Feb 1st
0	71,000	71,000	Water Quality DEQ R24001	Feb 1st
0	33,500	33,500	Water Quality DEQ R24002	Feb 1st
0	11,500	11,500	Water Quality DEQ R24005	Feb 1st
21,200	550	21,750	Water Board OTIB ODOT Loan 3/2016 (3/26 mature)	Mar 31st
0	7,000	7,000	Fire Station 4/2009 (6/28 mature)	Jun 1st
2,900,900	670,550	3,571,450		

SUMMARY				
736,900	93,300	830,200	Water Board Projects (Fund 1)	
26,000	2,000	28,000	Street Division Projects (Fund 2)	
1,662,000	561,250	2,223,250	Water Quality Projects (Fund 3)	
476,000	14,000	490,000	Fire Station (Fund 11)	
2,900,900	670,550	3,571,450	TOTAL ANNUAL DEBT	

CITY OF COOS BAY 2024-2025 BUDGET
Transfers

	DESCRIPTION	IN	OUT
GENERAL FUND			
to North Coos Dispatch Center (911 Tax Fund)	Cost of Coos Bay Dispatch Services	-	1,417,126
to Rainy Day Fund	2.5% of Prior Year Ending Fund Balance	-	81,250
to Fire Equipment Reserve Fund	Fire Truck Purchase	-	100,000
to Capital Improvement Fund	Support of Technology Services & Equipment	-	80,000
TRANSPORTATION FUND (State Gas Tax Fund)			
from CAD Group Reserve Fund	Residual Equity Equipment Reserve Carryover	35,000	-
from Capital Improvement Fund	Residual Equity Capital Street Improvement Carryover	1,905,000	-
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	12,000
WATER QUALITY FUND			
to Water Quality Improvement Fund	Support of Capital Infrastructure Projects	-	1,981,369
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	100,000
BUILDING CODES FUND			
to Capital Improvement Fund	Support of Technology Infrastructure Replacements	-	8,000
NORTH COOS DISPATCH CENTER (911 Tax Fund)			
from General Fund	Cost of Coos Bay Dispatch Services	1,417,126	-
FIRE EQUIPMENT RESERVE FUND			
from General Fund	Fire Equipment Replacements	100,000	-
WATER QUALITY IMPROVEMENT FUND			
from Water Quality Fund	Support of Capital Infrastructure Projects	1,981,369	-
CAD GROUP RESERVE FUND			
to North Coos Dispatch Center (911 Tax Fund)	Residual Equity Equipment Reserve Carryover	-	35,000
RAINY DAY FUND			
from General Fund	Reserve of Funds for Economic/Emergency Situations	81,250	-
CAPITAL IMPROVEMENT FUND			
from General Fund	Support of Technology Services & Equipment	80,000	-
from Transportation Fund (State Gas Tax Fund)	Support of Technology Infrastructure Replacements	12,000	-
from Water Quality Fund	Support of Technology Infrastructure Replacements	100,000	-
from Building Codes Fund	Support of Technology Infrastructure Replacements	8,000	-
to Transportation Fund	Residual Equity Capital Street Improvement Carryover	-	1,905,000
TOTAL TRANSFERS IN & OUT		<u>5,719,745</u>	<u>5,719,745</u>

**CITY OF COOS BAY 2024-2025 BUDGET
Summary of Resources - By Fund Type**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
OPERATING FUNDS RESOURCES						
18,382,290	19,836,555	18,572,340	General Fund	19,555,235	19,555,235	19,555,235
2,280,294	2,267,222	1,749,500	Transportation Fund	5,028,506	5,028,506	5,028,506
18,322,452	17,881,883	12,640,500	Water Quality Fund	16,152,900	16,152,900	16,152,900
1,350,447	1,223,564	1,391,500	Hotel/Motel Tax Fund	1,432,000	1,432,000	1,432,000
2,855,188	2,928,971	3,021,200	Library Fund	2,954,550	2,954,550	2,954,550
1,164,486	1,158,686	983,420	Library ESO Fund	1,076,100	1,076,100	1,076,100
871,222	784,578	621,501	Building Codes Fund	656,650	656,650	656,650
515,331	847,714	2,135,969	North Coos Dispatch Center Fund	2,363,226	2,363,226	2,363,226
45,741,711	46,929,174	41,115,930	Total Operating Funds Resources	49,219,167	49,219,167	49,219,167
DEBT SERVICE FUNDS RESOURCES						
1,113,635	684,147	614,000	General Obligation Redemption Fund	767,444	767,444	767,444
5,563,458	-	-	Revenue Bond Fund	-	-	-
6,677,093	684,147	614,000	Total Debt Service Funds Resources	767,444	767,444	767,444
CAPITAL IMPROVEMENT FUNDS RESOURCES						
179,910	-	-	Special Improvement Fund	-	-	-
771,657	-	-	Street Improvement Fund	-	-	-
126,900	-	-	Parks Improvement Fund	-	-	-
5,916	-	-	Bicycle/Pedestrian Path Construction Fund	-	-	-
270,336	-	-	Water Quality SDC Fund	-	-	-
20,820	-	-	Stormwater SDC Fund	-	-	-
7,818,491	11,487,485	19,700,494	Water Quality Improvement Fund	19,825,627	19,825,627	19,825,627
3,893,400	4,483,085	5,217,231	Capital Improvement Fund	3,119,000	3,119,000	3,119,000
289,872	300,410	303,500	SDC Fund	315,000	315,000	315,000
13,377,301	16,270,980	25,221,225	Total Capital Improvement Funds Resources	23,259,627	23,259,627	23,259,627
RESERVE FUNDS RESOURCES						
64,671	300,302	410,531	Fire Equipment Reserve Fund	780,900	780,900	780,900
162,629	-	-	Major Capital Reserve Fund	-	-	-
4,938,033	5,118,502	4,990,000	Jurisdictional Exchange Reserve Fund	5,175,000	5,175,000	5,175,000
119,684	-	-	Technology Reserve Fund	-	-	-
18,711	34,292	50,100	CAD Group Reserve Fund	35,000	35,000	35,000
1,071,531	1,191,581	1,271,500	Rainy Day Reserve Fund	1,246,250	1,246,250	1,246,250
6,375,259	6,644,677	6,722,131	Total Reserve Funds Resources	7,237,150	7,237,150	7,237,150
72,171,364	70,528,979	73,673,286	TOTAL RESOURCES - ALL FUNDS	80,483,388	80,483,388	80,483,388

CITY OF COOS BAY 2024-2025 BUDGET
Summary of Expenditures - By Fund Type

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
OPERATING FUNDS EXPENDITURES						
18,382,290	19,836,555	18,572,340	General Fund	19,555,235	19,555,235	19,555,235
2,280,294	2,267,222	1,749,500	Transportation Fund	5,028,506	5,028,506	5,028,506
18,322,452	17,881,883	12,640,500	Water Quality Fund	16,152,900	16,152,900	16,152,900
1,350,447	1,223,564	1,391,500	Hotel/Motel Tax Fund	1,432,000	1,432,000	1,432,000
2,855,188	2,928,971	3,021,200	Library Fund	2,954,550	2,954,550	2,954,550
1,164,486	1,158,686	983,420	Library ESO Fund	1,076,100	1,076,100	1,076,100
871,222	784,578	621,501	Building Codes Fund	656,650	656,650	656,650
515,331	847,714	2,135,969	North Coos Dispatch Center Fund	2,363,226	2,363,226	2,363,226
45,741,710	46,929,174	41,115,930	Total Operating Funds Expenditures	49,219,167	49,219,167	49,219,167
DEBT SERVICE FUNDS EXPENDITURES						
1,113,635	684,147	614,000	General Obligation Redemption Fund	767,444	767,444	767,444
5,563,458	-	-	Revenue Bond Fund	-	-	-
6,677,093	684,147	614,000	Total Debt Service Funds Expenditures	767,444	767,444	767,444
CAPITAL IMPROVEMENT FUNDS EXPENDITURES						
179,910	-	-	Special Improvement Fund	-	-	-
771,657	-	-	Street Improvement Fund	-	-	-
126,900	-	-	Parks Improvement Fund	-	-	-
5,916	-	-	Bicycle/Pedestrian Path Construction Fund	-	-	-
270,336	-	-	Water Quality SDC Fund	-	-	-
20,820	-	-	Stormwater SDC Fund	-	-	-
7,818,491	11,487,485	19,700,494	Water Quality Improvement Fund	19,825,627	19,825,627	19,825,627
3,893,400	4,483,085	5,217,231	Capital Improvement Fund	3,119,000	3,119,000	3,119,000
289,872	300,410	303,500	SDC Fund	315,000	315,000	315,000
13,377,301	16,270,980	25,221,225	Total Capital Improvement Funds Expenditures	23,259,627	23,259,627	23,259,627
RESERVE FUNDS EXPENDITURES						
64,671	300,302	410,531	Fire Equipment Reserve Fund	780,900	780,900	780,900
162,629	-	-	Major Capital Reserve Fund	-	-	-
4,938,033	5,118,502	4,990,000	Jurisdictional Exchange Reserve Fund	5,175,000	5,175,000	5,175,000
119,684	-	-	Technology Reserve Fund	-	-	-
18,711	34,292	50,100	CAD Group Reserve Fund	35,000	35,000	35,000
1,071,531	1,191,581	1,271,500	Rainy Day Reserve Fund	1,246,250	1,246,250	1,246,250
6,375,259	6,644,678	6,722,131	Total Reserve Funds Expenditures	7,237,150	7,237,150	7,237,150
72,171,363	70,528,979	73,673,286	TOTAL EXPENDITURES - ALL FUNDS	80,483,388	80,483,388	80,483,388

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, code enforcement, and general government. This fund supports 80.35 FTE.

Budgeted Personnel Expenses

Personnel related expenses listed within this departmental budget reflect the salary and associated benefits for 80.35 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 2024-2025 BUDGET
SUMMARY OF GENERAL FUND RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>		<u>Budget Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
2,402,435	3,308,118	4,300,000	Carryover	3,250,000	3,250,000	3,250,000
6,881,447	6,891,781	7,209,884	Property Taxes (Current + Delinquent)	7,450,000	7,450,000	7,450,000
2,079,438	1,909,838	2,095,000	Franchise Taxes	1,960,000	1,960,000	1,960,000
170,329	158,782	140,800	Licenses & Permits	260,950	260,950	260,950
2,890,912	3,155,993	953,091	Fines, Grants & State Revenues	2,172,776	2,172,776	2,172,776
80,363	237,105	130,700	Use of Money & Property	251,200	251,200	251,200
2,206,106	1,956,029	2,070,530	Services and Repayments	2,290,060	2,290,060	2,290,060
161,758	152,430	40,050	Other Revenue	67,050	67,050	67,050
<u>1,509,504</u>	<u>1,748,650</u>	<u>1,632,285</u>	Du Jour Financing Repayment	<u>1,768,199</u>	<u>1,768,199</u>	<u>1,768,199</u>
<u>18,382,290</u>	<u>19,518,727</u>	<u>18,572,340</u>	TOTAL GENERAL FUND RESOURCES	<u>19,470,235</u>	<u>19,470,235</u>	<u>19,470,235</u>

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
CARRYOVER							
<u>2,402,435</u>	<u>3,308,118</u>	<u>4,300,000</u>	01-000-300-0100	Carryover	<u>3,250,000</u>	<u>3,250,000</u>	<u>3,250,000</u>
<u>2,402,435</u>	<u>3,308,118</u>	<u>4,300,000</u>	Total Carryover		<u>3,250,000</u>	<u>3,250,000</u>	<u>3,250,000</u>
PROPERTY TAXES							
6,483,648	6,683,297	6,909,884	01-000-310-0100	Current Property Taxes	7,150,000	7,150,000	7,150,000
397,798	208,484	300,000	01-000-310-0200	Delinquent Property Taxes	300,000	300,000	300,000
<u>6,881,447</u>	<u>6,891,781</u>	<u>7,209,884</u>	Total Property Taxes		<u>7,450,000</u>	<u>7,450,000</u>	<u>7,450,000</u>
FRANCHISE FEES							
1,389,745	1,212,314	1,425,000	01-000-320-0100	Electric Utility	1,250,000	1,250,000	1,250,000
173,093	170,021	175,000	01-000-320-0200	Cable	175,000	175,000	175,000
242,920	258,340	250,000	01-000-320-0300	Garbage/Solid Waste	260,000	260,000	260,000
186,949	148,628	160,000	01-000-320-0400	Telecommunications/Telephone	160,000	160,000	160,000
86,732	120,535	85,000	01-000-320-0500	Natural Gas	115,000	115,000	115,000
<u>2,079,438</u>	<u>1,909,838</u>	<u>2,095,000</u>	Total Franchise Fees		<u>1,960,000</u>	<u>1,960,000</u>	<u>1,960,000</u>
LICENSES AND PERMITS							
95,515	106,894	100,000	01-000-330-0100	Business Licenses	210,000	210,000	210,000
2,885	4,155	2,500	01-000-330-0101	Business Licenses - Late fees	3,000	3,000	3,000
2,367	2,462	2,000	01-000-330-0200	Liquor License Applications	2,500	2,500	2,500
350	575	500	01-000-330-0300	Card Table License & Permits	750	750	750
14,199	2,980	5,000	01-000-330-0650	Contract Plan Fees	5,000	5,000	5,000
48,711	35,076	25,000	01-000-330-1300	Plan Fees/ Permit	32,500	32,500	32,500
5,537	5,515	5,000	01-000-330-1500	Other Permits	5,500	5,500	5,500
766	1,125	800	01-000-330-2500	Seafood Market	1,200	1,200	1,200
-	-	-	01-000-330-2600	Fire Plan Review/Permit	500	500	500
<u>170,329</u>	<u>158,782</u>	<u>140,800</u>	Total Licenses and Permits		<u>260,950</u>	<u>260,950</u>	<u>260,950</u>

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
FINES, GRANTS & STATE RESOURCES							
83,966	86,332	70,000	01-000-340-0100	Court Fines	87,500	87,500	87,500
376	472	750	01-000-340-0200	Parking Fines	500	500	500
8,784	99,951	85,000	01-000-340-0300	State Grants	10,000	10,000	10,000
-	-	14,500	01-000-340-0301	State Marine Board Grant	14,500	14,500	14,500
-	90,476	-	01-000-340-0303	FEMA Grant	-	-	-
-	35,000	-	01-000-340-0309	State Grant/Fire Prevention	10,000	10,000	10,000
1,551,715	1,955,917	-	01-000-340-0317	Federal Grants	-	-	-
6,100	26,789	5,000	01-000-340-0320	Private Grants/Donations	10,000	10,000	10,000
10,561	8,229	15,000	01-000-340-0323	Police Enforcement Grants	10,000	10,000	10,000
3,703	-	3,000	01-000-340-0325	Bulletproof Vest Grant	3,000	3,000	3,000
418,220	82,777	-	01-000-340-0340	CDBG Grant (NW Umpqua)	250,000	250,000	250,000
-	-	-	01-000-340-0360	OR Rehousing Initiative OHCS	960,624	960,624	960,624
13,753	11,755	13,000	01-000-340-0400	Cigarette Tax	13,000	13,000	13,000
306,730	312,259	310,000	01-000-340-0500	Alcohol Beverage Tax	350,000	350,000	350,000
1,200	1,200	1,200	01-000-340-0600	9-1-1 Intergovernmental Agency	1,200	1,200	1,200
202,408	205,183	175,000	01-000-340-0700	State Revenue Sharing	205,000	205,000	205,000
31,220	29,275	15,000	01-000-340-0750	State Miscellaneous Revenue	25,000	25,000	25,000
239,171	196,214	235,000	01-000-340-0752	Local Miscellaneous Revenue	210,000	210,000	210,000
7,505	8,113	8,641	01-000-340-0800	VCB Accounting Fees	8,952	8,952	8,952
3,000	3,550	2,000	01-000-340-0900	DUII Impact Panel Class Fees	3,500	3,500	3,500
2,500	2,500	-	01-000-340-1000	Range User Fees	-	-	-
2,890,912	3,155,993	953,091	Total Fines, Grants & State Resources		2,172,776	2,172,776	2,172,776
USE OF MONEY AND PROPERTY							
342	153,137	60,000	01-000-350-0100	Investment Interest Income	160,000	160,000	160,000
78	189	-	01-000-350-0150	Interest Income	200	200	200
51,129	55,718	45,000	01-000-350-0700	Moorage Fees	60,000	60,000	60,000
25,646	24,572	21,450	01-000-350-1200	Property Rental	25,000	25,000	25,000
715	716	3,250	01-000-350-1500	Range Lease Income	3,250	3,250	3,250
1,274	1,242	-	01-000-350-1550	Dock Lease Income	1,250	1,250	1,250
1,178	1,530	1,000	01-000-350-3000	Moorage - Late Fees	1,500	1,500	1,500
80,363	237,105	130,700	Total Use of Money and Property		251,200	251,200	251,200

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
RESOURCES (continued)**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
SERVICES AND REPAYMENTS							
5,956	7,971	4,000	01-000-360-0100	Copies	7,000	7,000	7,000
21,690	17,235	20,000	01-000-360-0200	Lien Search Fees	18,000	18,000	18,000
132,960	170,379	165,000	01-000-360-0300	Police Services	170,000	170,000	170,000
385	595	500	01-000-360-0500	Alarm Permits & Fees	500	500	500
22,155	23,648	24,000	01-000-360-0575	Fire Protection - GMA Garnet	-	-	-
61,699	57,576	51,750	01-000-360-0600	Fire Protection - Bunker Hill	52,000	52,000	52,000
61,536	57,216	51,480	01-000-360-0700	Fire Protection - Timber Park	52,000	52,000	52,000
124,208	116,263	104,580	01-000-360-0900	Fire Protection - Libby Rural	105,000	105,000	105,000
576	4,914	500	01-000-360-1000	Fire Services - Reimbursements	2,500	2,500	2,500
-	-	500	01-000-360-1100	Police Services Reimbursements	500	500	500
4,108	3,781	1,000	01-000-360-1300	Public Records Request Revenue	3,000	3,000	3,000
935,903	666,324	744,820	01-000-360-2000	Urban Renewal Agency Mgmt	1,048,160	1,048,160	1,048,160
831,058	828,927	902,400	01-000-370-0100	CBNB Water Board Repayments	830,200	830,200	830,200
1,200	1,200	-	01-000-370-0300	Housing Principal Payments	1,200	1,200	1,200
2,672	-	-	01-000-370-0700	Loan Repayment Dist 99 - Misc	-	-	-
<u>2,206,106</u>	<u>1,956,029</u>	<u>2,070,530</u>		Total Services and Repayments	<u>2,290,060</u>	<u>2,290,060</u>	<u>2,290,060</u>
OTHER RESOURCES							
138,066	133,702	25,000	01-000-380-0100	Miscellaneous Revenue	50,000	50,000	50,000
2,674	3,236	2,500	01-000-380-0101	XBP Online Service Fees	4,500	4,500	4,500
1	(9)	-	01-000-380-0200	Cash Over & Short	-	-	-
11,018	15,502	10,000	01-000-380-0300	State Emergency Response	10,000	10,000	10,000
298	-	50	01-000-380-0400	Witness Fees	50	50	50
9,698	-	-	01-000-380-0500	Property Sales	-	-	-
-	-	2,500	01-000-380-1200	Abatement Expense Recovery	2,500	2,500	2,500
<u>161,758</u>	<u>152,430</u>	<u>40,050</u>		Total Other Resources	<u>67,050</u>	<u>67,050</u>	<u>67,050</u>
OTHER FINANCING SOURCES							
-	33,344	-	01-000-390-0100	Subscription Financing Proceed	35,000	35,000	35,000
-	284,484	-	01-000-390-0200	Lease Financing Proceeds	50,000	50,000	50,000
1,509,504	1,748,650	1,632,285	01-000-390-0600	URA Du Jour Financing	1,768,199	1,768,199	1,768,199
<u>1,509,504</u>	<u>2,066,478</u>	<u>1,632,285</u>		Total Other Financing Sources	<u>1,853,199</u>	<u>1,853,199</u>	<u>1,853,199</u>
<u>18,382,290</u>	<u>19,836,555</u>	<u>18,572,340</u>		TOTAL GENERAL FUND RESOURCES	<u>19,555,235</u>	<u>19,555,235</u>	<u>19,555,235</u>

**CITY OF COOS BAY 2024-2025 BUDGET
SUMMARY OF GENERAL FUND EXPENDITURES
BY DEPARTMENT & DIVISION**

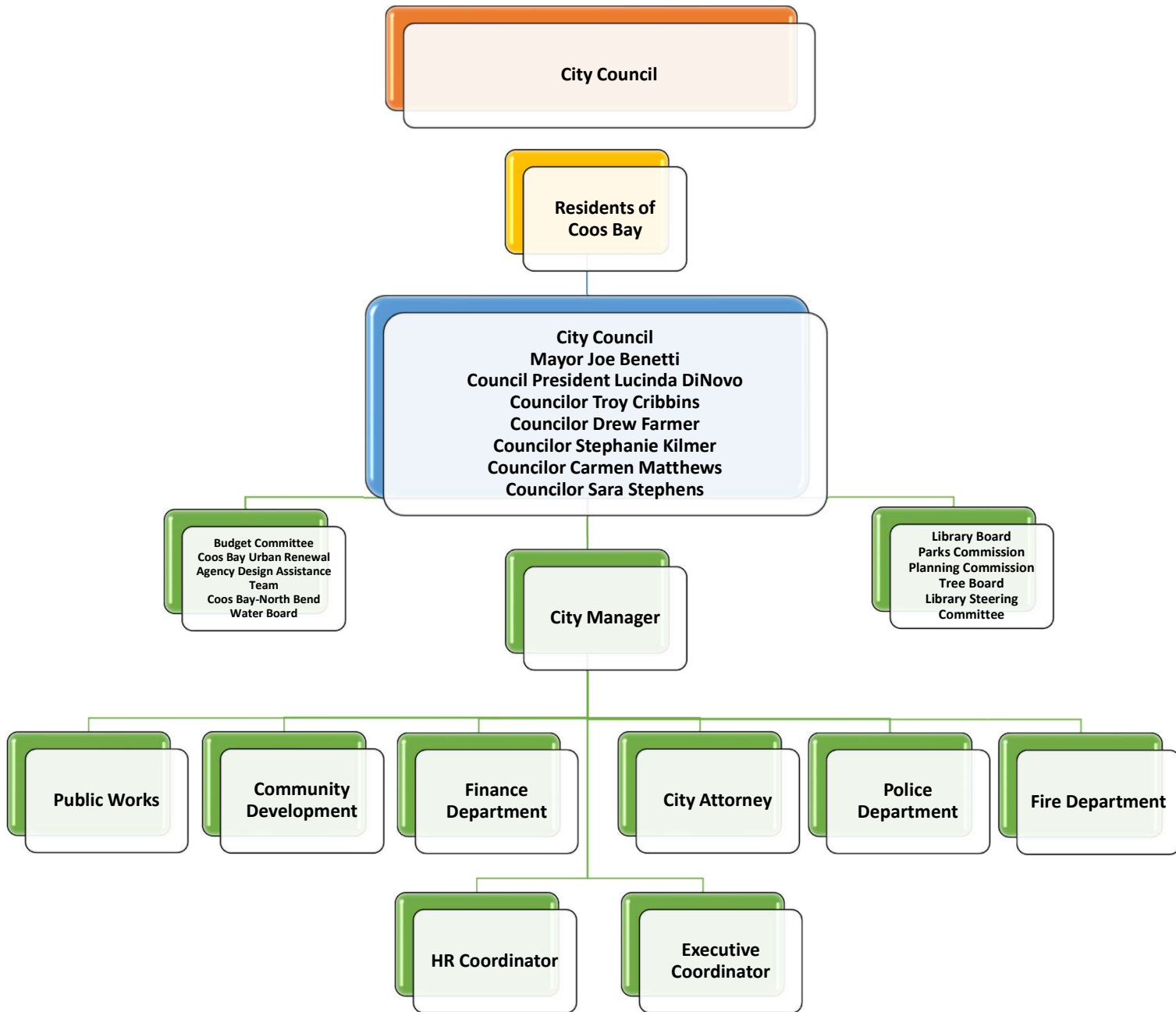
<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>Department</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
GENERAL GOVERNMENT							
147,263	262,913	270,500	100	City Council	263,700	263,700	263,700
97,712	168,168	164,949	120	Administration (previously City Manager)	170,443	170,443	170,443
832,551	649,196	744,820	121	URA Administration	1,048,160	1,048,160	1,048,160
172,441	167,527	177,214	130	Finance	136,617	136,617	136,617
52,373	59,713	68,585	140	City Attorney (combined into Administration)	-	-	-
167,767	213,822	198,000	170	City Hall	160,200	167,200	167,200
422,919	120,780	49,525	180	Community Contributions	1,271,874	1,264,874	1,264,874
497,217	811,259	638,620	190	Non-Departmental	573,875	573,875	573,875
6,244,097	6,901,900	5,762,768	195	Other Financing Uses & Expenditures	5,229,285	5,229,285	5,229,285
<u>8,634,338</u>	<u>9,355,277</u>	<u>8,074,981</u>		Total General Government	<u>8,854,154</u>	<u>8,854,154</u>	<u>8,854,154</u>
Public Safety							
4,531,744	4,775,258	5,137,880	240	Police Operations & Administration	5,227,570	5,227,570	5,227,570
1,013,977	992,970	-	242	Police Communication (moved to Fund 10)	-	-	-
89,659	-	-	243	Code Enforcement (moved to Public Works)	-	-	-
<u>5,635,380</u>	<u>5,768,229</u>	<u>5,137,880</u>		Sub-total Police	<u>5,227,570</u>	<u>5,227,570</u>	<u>5,227,570</u>
3,159,458	3,299,397	3,595,197	261	Fire Department	3,807,596	3,807,596	3,807,596
<u>8,794,838</u>	<u>9,067,626</u>	<u>8,733,077</u>		Total Public Safety	<u>9,035,166</u>	<u>9,035,166</u>	<u>9,035,166</u>
Public Works & Community Development							
272,021	438,539	635,790	301	Planning	373,254	373,254	373,254
60,128	117,252	157,660	305	Engineering	211,987	211,987	211,987
620,966	718,459	795,479	306	Parks	886,363	886,363	886,363
-	139,402	175,353	310	Code Enforcement (moved from Public Safety)	194,311	194,311	194,311
<u>953,114</u>	<u>1,413,652</u>	<u>1,764,282</u>		Total Public Works & Community Dev	<u>1,665,915</u>	<u>1,665,915</u>	<u>1,665,915</u>
<u>18,382,290</u>	<u>19,836,555</u>	<u>18,572,340</u>		TOTAL GENERAL FUND EXPENDITURES	<u>19,555,235</u>	<u>19,555,235</u>	<u>19,555,235</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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY COUNCIL 100

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES							
6,874	7,150	10,000	01-100-520-2001	Meetings & Travel	7,500	7,500	7,500
14,172	14,477	15,200	01-100-520-2002	Membership Dues	15,000	15,000	15,000
6,358	5,322	7,500	01-100-520-2105	Advertising/Legal Publications	6,200	6,200	6,200
51,479	106,063	100,000	01-100-520-2108	Contractual	72,250	72,250	72,250
28,665	20,185	25,000	01-100-520-2109	Labor Negotiations	25,000	25,000	25,000
17,441	14,528	13,000	01-100-520-2113	Audit Fees	15,000	15,000	15,000
-	-	500	01-100-520-2122	Duplicating/Data Processing	200	200	200
139	(13,474)	2,000	01-100-520-2205	Office Supplies	1,000	1,000	1,000
-	57	300	01-100-520-2206	Postage	100	100	100
1,202	774	2,000	01-100-520-2421	Employee/Volunteer Recognition	1,000	1,000	1,000
17,500	17,500	20,000	01-100-520-2422	Economic Development	17,500	17,500	17,500
3,431	58,130	75,000	01-100-520-2425	Library Planning Costs	75,000	75,000	75,000
147,263	230,712	270,500	Total Materials and Services		235,750	235,750	235,750
CAPITAL OUTLAY							
-	5,392	-	01-100-530-1000	Computer - Hardware/Software	200	200	200
-	5,392	-	Total Capital Outlay		200	200	200
DEBT SERVICE							
-	26,112	-	01-100-540-3000	Subscription Principal	27,000	27,000	27,000
-	697	-	01-100-540-3100	Subscription Interest	750	750	750
-	26,809	-	Total Debt Service		27,750	27,750	27,750
147,263	262,913	270,500	TOTAL CITY COUNCIL		263,700	263,700	263,700

ADMINISTRATION

Description

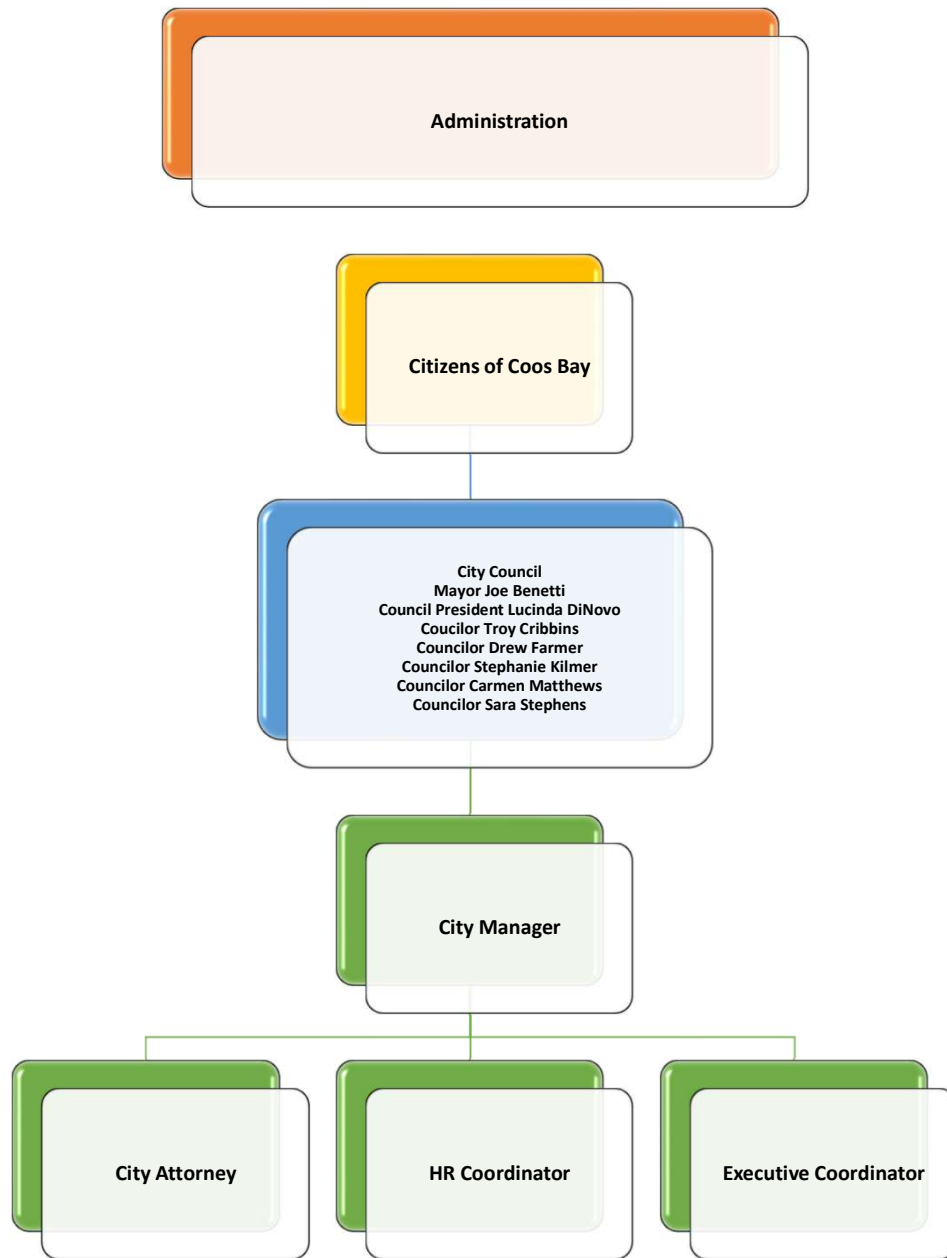
Starting with FY25, a move to consolidate related administrative services is underway with the combining of the City Manager Office and Attorney divisions within the General Fund.

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.

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

The City Manager, City Attorney, HR Coordinator, and Executive Coordinator/City Recorder 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 0.82 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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

ADMINISTRATION 120 (previously City Manager; City Attorney 140 combined also)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
54,100	97,229	92,706	01-120-510-1001	Salaries	82,682	82,682	82,682
-	-	1,285	01-120-510-1002	Overtime	2,037	2,037	2,037
14,163	21,431	30,330	01-120-510-1003	PERS Retirement	26,904	26,904	26,904
3,481	6,976	7,584	01-120-510-1004	Employer Payroll Taxes	6,841	6,841	6,841
8,104	13,494	13,945	01-120-510-1005	Employee Insurance	17,431	17,431	17,431
-	1,319	300	01-120-510-1006	Unemployment	358	358	358
57	125	199	01-120-510-1007	Workers Compensation Insurance	190	190	190
79,906	140,574	146,349		Total Personnel Services	136,443	136,443	136,443
MATERIALS AND SERVICES							
7,375	6,871	7,000	01-120-520-2001	Meetings, Travel & Memberships	7,500	7,500	7,500
-	-	-	01-120-520-2003	Publications	500	500	500
3,096	7,162	4,500	01-120-520-2005	Training	2,500	2,500	2,500
2,987	-	3,000	01-120-520-2108	Contractual	2,500	2,500	2,500
-	-	-	01-120-520-2114	Special Counsel	10,000	10,000	10,000
1,500	2,501	1,000	01-120-520-2122	Duplicating/Data Processing	1,500	1,500	1,500
280	-	500	01-120-520-2123	Printing	200	200	200
758	1,811	1,000	01-120-520-2205	Office Supplies	1,500	1,500	1,500
50	128	100	01-120-520-2206	Postage	100	100	100
1,761	6,043	1,500	01-120-520-2216	Small Equipment	1,500	1,500	1,500
-	-	-	01-120-520-2421	Employee/Volunteer Recognition	3,000	3,000	3,000
17,805	24,516	18,600		Total Materials and Services	30,800	30,800	30,800
DEBT SERVICE							
-	2,917	-	01-120-540-3000	Subscription Principal	3,000	3,000	3,000
-	161	-	01-120-540-3100	Subscription Interest	200	200	200
-	3,078	-		Total Debt Service	3,200	3,200	3,200
97,712	168,168	164,949		TOTAL ADMINISTRATION	170,443	170,443	170,443

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.

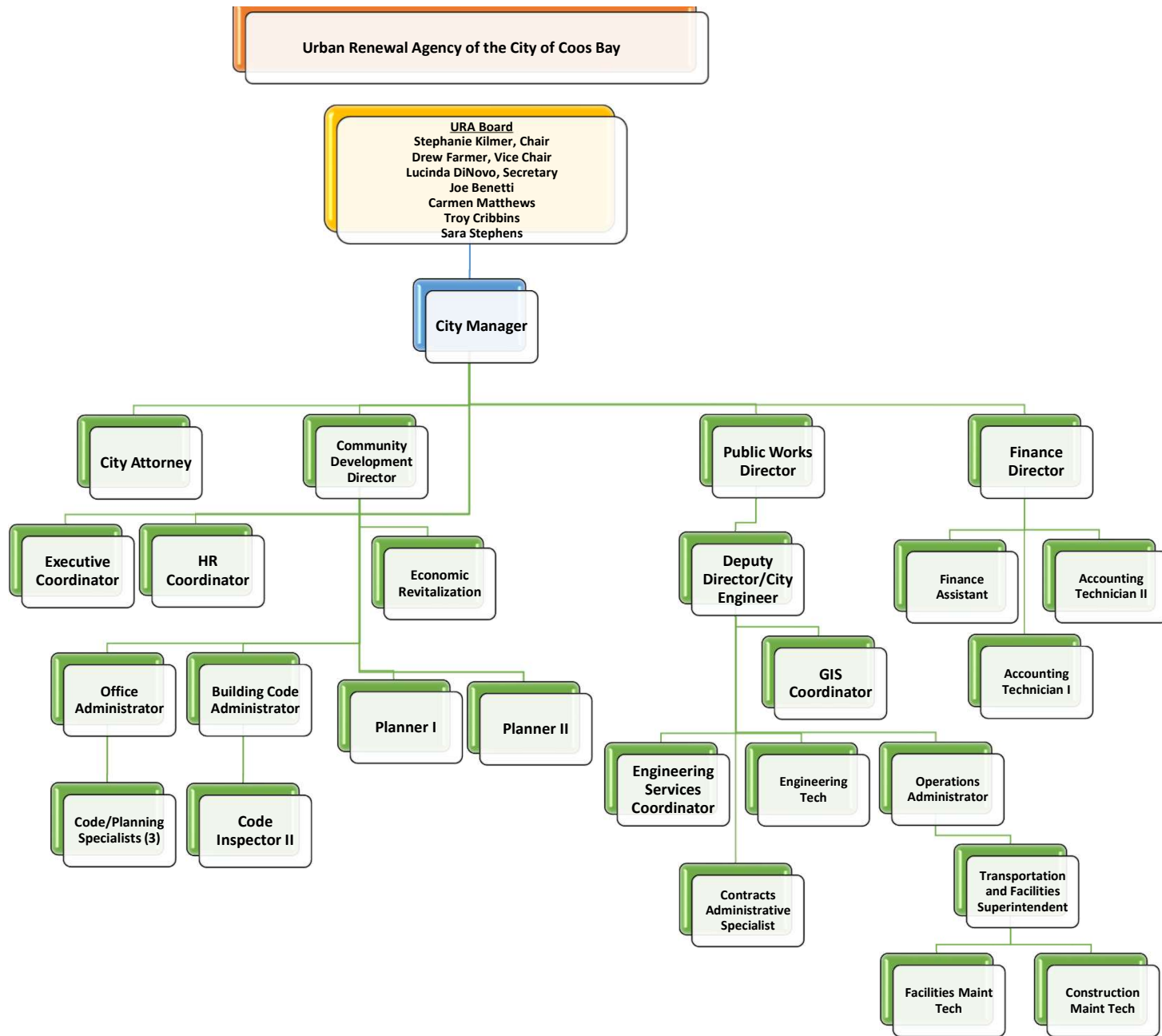
Oregon Revised Statutes (ORS) Chapter 457 establishes and governs urban renewal districts. Administrative costs associated with implementation of urban renewal projects are an allowable expenditure of urban renewal funds. An intergovernmental agreement between the City and the Urban Renewal Agency was 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 6.21 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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

URBAN RENEWAL ADMINISTRATION 121

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
525,145	411,706	430,933	01-121-510-1001	Salaries	596,645	596,645	596,645
205	747	4,020	01-121-510-1002	Overtime	7,065	7,065	7,065
125,499	91,756	131,482	01-121-510-1003	PERS Retirement	179,905	179,905	179,905
36,876	31,136	35,140	01-121-510-1004	Employer Payroll Taxes	49,082	49,082	49,082
114,219	83,381	97,512	01-121-510-1005	Employee Insurance	135,903	135,903	135,903
-	615	1,878	01-121-510-1006	Unemployment	2,255	2,255	2,255
3,082	3,045	3,975	01-121-510-1007	Workers Compensation Insurance	6,305	6,305	6,305
805,026	622,386	704,940		Total Personnel Services	977,160	977,160	977,160
MATERIALS AND SERVICES							
1,449	1,049	2,500	01-121-520-2001	Meetings, Travel & Memberships	1,500	1,500	1,500
1,550	1,637	1,500	01-121-520-2003	Publications	1,600	1,600	1,600
851	28	2,000	01-121-520-2108	Contractual	35,000	35,000	35,000
5,500	5,700	6,000	01-121-520-2113	Audit Fees	6,100	6,100	6,100
15,164	17,436	24,000	01-121-520-2120	Insurance	24,000	24,000	24,000
154	955	650	01-121-520-2122	Duplicating/Data Processing	1,000	1,000	1,000
-	-	250	01-121-520-2123	Printing	100	100	100
47	-	250	01-121-520-2205	Office Supplies	100	100	100
2,493	-	1,730	01-121-520-2206	Postage	1,000	1,000	1,000
179	5	500	01-121-520-2209	Document Recording	100	100	100
138	-	500	01-121-520-2216	Small Equipment	500	500	500
27,525	26,810	39,880		Total Materials and Services	71,000	71,000	71,000
832,551	649,196	744,820		TOTAL URBAN RENEWAL ADMINISTRATION	1,048,160	1,048,160	1,048,160

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 departments 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 0.87 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

Finance Director

Finance Assistant

Accounting Technician I

Accounting Technician II

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

FINANCE DEPARTMENT 130

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
95,444	77,282	93,022	01-130-510-1001	Salaries	65,675	65,675	65,675
460	-	1,760	01-130-510-1002	Overtime	1,532	1,532	1,532
22,274	16,316	26,596	01-130-510-1003	PERS Retirement	18,859	18,859	18,859
7,132	5,978	7,661	01-130-510-1004	Employer Payroll Taxes	5,432	5,432	5,432
23,807	14,812	19,295	01-130-510-1005	Employee Insurance	18,635	18,635	18,635
-	-	368	01-130-510-1006	Unemployment	273	273	273
74	79	112	01-130-510-1007	Workers Compensation Insurance	111	111	111
149,192	114,467	148,814		Total Personnel Services	110,517	110,517	110,517
MATERIALS AND SERVICES							
533	574	1,500	01-130-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
397	75	4,000	01-130-520-2005	Training	2,000	2,000	2,000
16,430	1,023	16,000	01-130-520-2108	Contractual	13,000	13,000	13,000
698	257	1,500	01-130-520-2122	Duplicating/Data Processing	750	750	750
60	-	500	01-130-520-2123	Printing	250	250	250
3,232	1,514	1,500	01-130-520-2205	Office Supplies	2,000	2,000	2,000
1,344	1,760	1,500	01-130-520-2206	Postage	1,500	1,500	1,500
-	-	200	01-130-520-2208	Miscellaneous	200	200	200
84	26	200	01-130-520-2209	Document Recording	200	200	200
470	903	1,500	01-130-520-2216	Small Equipment	1,500	1,500	1,500
23,249	6,132	28,400		Total Materials and Services	22,400	22,400	22,400
CAPITAL OUTLAY							
-	25,695	-	01-130-530-1000	Computer - Hardware/Software	500	500	500
-	25,695	-		Total Capital Outlay	500	500	500
DEBT SERVICE							
-	20,750	-	01-130-540-3000	Subscription Principal	3,000	3,000	3,000
-	483	-	01-130-540-3100	Subscription Interest	200	200	200
-	21,233	-		Total Debt Service	3,200	3,200	3,200
172,441	167,527	177,214		TOTAL FINANCE DEPARTMENT	136,617	136,617	136,617

CITY ATTORNEY

Description

For FY25, the City Attorney division within the General Fund has been combined with the City Manager's Office, and retitled as Administration. Historical budget information will continue to be presented, as required by Local Budget Law, through FY28.

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY ATTORNEY 140 (FY25 combined into Administration)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
31,187	35,676	33,730	01-140-510-1001	Salaries	-	-	-
10,414	11,918	12,811	01-140-510-1003	PERS Retirement	-	-	-
2,274	2,659	2,723	01-140-510-1004	Employer Payroll Taxes	-	-	-
7,035	7,884	7,818	01-140-510-1005	Employee Insurance	-	-	-
-	-	75	01-140-510-1006	Unemployment	-	-	-
26	31	78	01-140-510-1007	Workers Compensation Insurance	-	-	-
50,936	58,168	57,235		Total Personnel Services	-	-	-
MATERIALS AND SERVICES							
494	546	750	01-140-520-2001	Meetings, Travel & Memberships	-	-	-
925	-	500	01-140-520-2003	Publications	-	-	-
-	-	10,000	01-140-520-2114	Special Counsel	-	-	-
19	999	100	01-140-520-2205	Office Supplies	-	-	-
1,438	1,545	11,350		Total Materials and Services	-	-	-
52,373	59,713	68,585		TOTAL CITY ATTORNEY	-	-	-

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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

CITY HALL 170

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES							
63,727	69,193	63,000	01-170-520-2101	Utilities	65,000	65,000	65,000
20,519	34,649	22,000	01-170-520-2102	Telephone	25,000	25,000	25,000
56,947	54,108	58,000	01-170-520-2108	Contractual	55,000	55,000	55,000
7,222	8,181	1,000	01-170-520-2208	Misc Equipment/Furniture	2,000	2,000	2,000
2,722	2,817	3,500	01-170-520-2225	Janitorial Supplies	3,000	3,000	3,000
-	18	500	01-170-520-2231	Small Tools & Supplies	200	200	200
16,630	44,857	50,000	01-170-520-2309	Building & Grounds Maintenance	10,000	17,000	17,000
<u>167,767</u>	<u>213,822</u>	<u>198,000</u>		Total Materials and Services	<u>160,200</u>	<u>167,200</u>	<u>167,200</u>
<u>167,767</u>	<u>213,822</u>	<u>198,000</u>		TOTAL CITY HALL	<u>160,200</u>	<u>167,200</u>	<u>167,200</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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY CONTRIBUTIONS 180

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
MATERIALS AND SERVICES							
-	-	1,500	01-180-520-2401	Bay Area Concert Band	1,500	1,500	1,500
-	-	1,500	01-180-520-2404	Community Coalition of Empire	2,750	2,750	2,750
-	-	3,000	01-180-520-2405	CB Schools Comm Foundation	5,000	3,000	3,000
4,000	5,000	5,000	01-180-520-2409	Alternative Youth Activities	5,000	5,000	5,000
-	2,000	3,000	01-180-520-2411	Bay Area Hospital Kids HOPE	-	-	-
10,000	10,000	10,000	01-180-520-2416	Boys and Girls Club	10,000	10,000	10,000
-	-	7,000	01-180-520-2424	Bob Belloni Ranch	-	-	-
1,249	-	-	01-180-520-2425	Mental Health Assoc of SW OR	-	-	-
5,000	5,000	6,525	01-180-520-2430	SW Oregon Veterans Outreach	7,000	7,000	7,000
10,000	10,000	-	01-180-520-2436	Coos Co Habitat for Humanity	10,000	10,000	10,000
10,000	5,000	5,000	01-180-520-2438	Oregon Coast Community Action	5,000	5,000	5,000
-	-	3,000	01-180-520-2439	Washed Ashore	-	-	-
382,645	82,780	-	01-180-520-2440	Neighborworks Umpqua (CDBG)	250,000	250,000	250,000
-	-	-	01-180-520-2441	Coos Art Museum	3,000	-	-
-	-	-	01-180-520-2442	Coos Bay Coast League	10,000	10,000	10,000
-	1,000	2,000	01-180-520-2451	Discretionary Contributions	2,000	-	-
25	-	-	01-180-520-2460	Community Support	-	-	-
-	-	-	01-180-520-2600	Oregon Rehousing Initiative	960,624	960,624	960,624
<u>422,919</u>	<u>120,780</u>	<u>49,525</u>		Total Materials and Services	<u>1,271,874</u>	<u>1,264,874</u>	<u>1,264,874</u>
<u>422,919</u>	<u>120,780</u>	<u>49,525</u>		TOTAL COMMUNITY CONTRIBUTIONS	<u>1,271,874</u>	<u>1,264,874</u>	<u>1,264,874</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
Community Coalition of Empire	2,750
Coos Art Museum	3,000
Coos Bay Coast League	10,000
CB Schools Comm Foundation	5,000
Coos County Habitat for Humanity	10,000
Oregon Coast Community Action	5,000
SW Oregon Veterans Outreach	7,000
Total	<u>49,250</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 1.29 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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

NON-DEPARTMENTAL 190

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
117,917	116,383	119,582	01-190-510-1001	Salaries	93,159	93,159	93,159
10,452	11,230	7,803	01-190-510-1002	Overtime	5,318	5,318	5,318
28,604	28,013	35,746	01-190-510-1003	PERS Retirement	27,633	27,633	27,633
9,250	9,415	10,300	01-190-510-1004	Employer Payroll Taxes	7,961	7,961	7,961
40,157	36,751	37,715	01-190-510-1005	Employee Insurance	32,229	32,229	32,229
-	1,319	448	01-190-510-1006	Unemployment	323	323	323
3,033	2,967	5,760	01-190-510-1007	Workers Compensation Insurance	5,186	5,186	5,186
25	27	16	01-190-510-1008	Volunteer Workers Compensation	16	16	16
209,437	206,105	217,370		Total Personnel Services	171,825	171,825	171,825
MATERIALS AND SERVICES							
10,048	11,781	12,000	01-190-520-2004	Permits, License, Fees	12,000	12,000	12,000
-	-	5,000	01-190-520-2112	Storm/Flood Damage Repairs	5,000	5,000	5,000
7,720	8,194	10,000	01-190-520-2116	Internet Costs	8,300	8,300	8,300
250,573	295,357	342,000	01-190-520-2120	Insurance	335,000	335,000	335,000
-	-	2,000	01-190-520-2121	Insurance Deductible	2,000	2,000	2,000
2,840	3,001	1,500	01-190-520-2122	Duplicating/Data Processing	2,000	2,000	2,000
584	2,393	500	01-190-520-2202	Penalties & Refunds	750	750	750
565	821	750	01-190-520-2302	Postage Machine Rental	1,000	1,000	1,000
12,951	10,994	20,000	01-190-520-2320	Library Building Maintenance	20,000	20,000	20,000
170	1,615	2,000	01-190-520-2412	Safety & Health (OSHA)	1,500	1,500	1,500
-	80	-	01-190-520-2451	Fleet Upfitting/Repairs/Maint	1,500	1,500	1,500
2,330	430	500	01-190-520-2500	Bad Debt Expense	500	500	500
287,779	334,665	396,250		Total Materials and Services	389,550	389,550	389,550
CAPITAL OUTLAY							
-	264,156	25,000	01-190-530-1000	Fleet Acquisition & Upfitting	10,000	10,000	10,000
-	6,333	-	01-190-530-1100	Lease Machinery-Equipment	2,500	2,500	2,500
-	270,489	25,000		Total Capital Outlay	12,500	12,500	12,500
497,217	811,259	638,620		TOTAL NON-DEPARTMENTAL	573,875	573,875	573,875

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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

OTHER EXPENDITURES 195

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
DEBT SERVICE							
-	26,930	60,000	01-195-540-1000	Enterprise Lease - Principal	48,000	48,000	48,000
-	3,393	5,000	01-195-540-1100	Enterprise Lease - Interest	7,000	7,000	7,000
-	785	-	01-195-540-2000	Lease Principal	1,000	1,000	1,000
-	119	-	01-195-540-2100	Lease Interest	200	200	200
5,572	5,849	6,200	01-195-540-4001	WB Principal 2005/2006	6,500	6,500	6,500
3,048	2,771	2,600	01-195-540-4002	WB Interest 2005/2006	2,200	2,200	2,200
237,593	245,672	255,000	01-195-540-4003	WB Principal Series 2010	263,000	263,000	263,000
111,036	102,958	95,000	01-195-540-4004	WB Interest Series 2010	86,000	86,000	86,000
40,638	41,185	42,000	01-195-540-4005	WB Principal OTIB	42,400	42,400	42,400
2,664	2,118	1,600	01-195-540-4006	WB Interest OTIB	1,100	1,100	1,100
405,000	410,000	420,000	01-195-540-4007	WB Principal JPM 2016	425,000	425,000	425,000
25,506	18,375	15,000	01-195-540-4008	WB Interest JPM 2016	4,000	4,000	4,000
831,057	860,155	902,400		Total Debt Service	886,400	886,400	886,400
TRANSFERS OUT							
303,582	-	-	01-195-550-5000	TSF to Transportation Fund	-	-	-
-	-	1,319,969	01-195-550-5010	TSF to North Coos Dispatch Center Fund	1,417,126	1,417,126	1,417,126
60,061	80,340	107,500	01-195-550-5021	TSF to Rainy Day Fund	81,250	81,250	81,250
12,372	100,000	100,000	01-195-550-5027	TSF to Fire Equip Reserve Fund	100,000	100,000	100,000
314,000	350,000	200,000	01-195-550-5045	TSF to Capital Improve Fund	80,000	80,000	80,000
690,015	530,340	1,727,469		Total Transfers Out	1,678,376	1,678,376	1,678,376
SPECIAL PAYMENTS							
-	-	12,000	01-195-555-1002	URA (grant proceeds transfer)	12,000	12,000	12,000
-	-	12,000		Total Special Payments	12,000	12,000	12,000
INTER-AGENCY PAYMENTS							
1,509,421	1,751,354	1,632,196	01-195-560-6003	URA Du Jour Financing	1,768,102	1,768,102	1,768,102
1,509,421	1,751,354	1,632,196		Total Inter-Agency Payments	1,768,102	1,768,102	1,768,102
-	-	238,703	01-195-560-6001	CONTINGENCY	100,000	100,000	100,000
3,213,604	3,760,051	1,250,000	01-195-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	784,407	784,407	784,407
6,244,097	6,901,900	5,762,768		TOTAL OTHER EXPENDITURES	5,229,285	5,229,285	5,229,285
8,634,338	9,355,278	8,074,981		TOTAL GENERAL GOVERNMENT	8,854,154	8,854,154	8,854,154

POLICE DEPARTMENT

Department Mission Statement

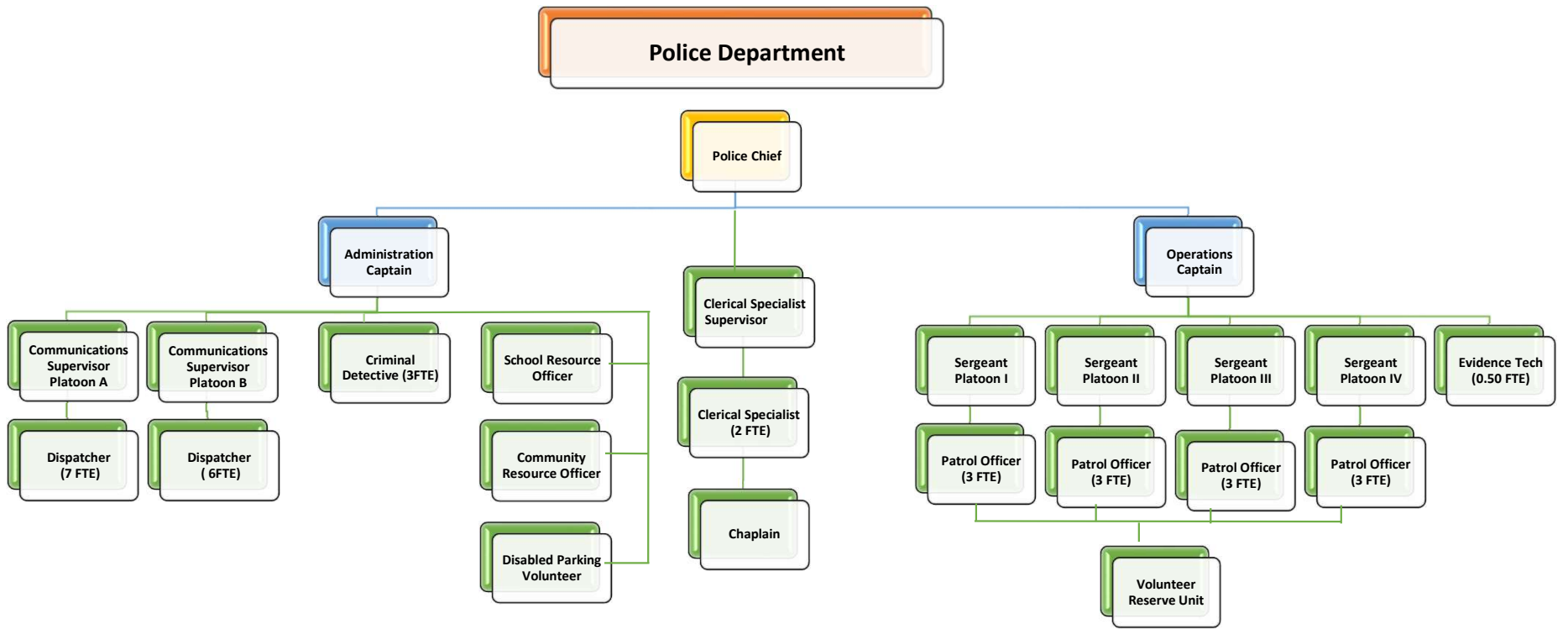
The Mission of the Coos Bay Police Department is to efficiently provide quality law enforcement services to our community by promoting a safe environment through a police-citizen partnership with an emphasis on mutual trust, integrity, fairness and professionalism.

Description

The department is comprised of the administrative, operations, and support services. Public Safety Communications related expenses can be found in the North Coos Dispatch Center Fund (previously known as 9-1-1 Tax Fund) 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 (30,000) 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 27.75 FTE.



**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
2,403,193	2,539,080	2,538,321	01-240-510-1001	Salaries	2,585,772	2,585,772	2,585,772
287,969	271,343	268,262	01-240-510-1002	Overtime	281,153	281,153	281,153
722,776	747,327	950,855	01-240-510-1003	PERS Retirement	968,404	968,404	968,404
196,485	209,778	226,645	01-240-510-1004	Employer Payroll Taxes	231,479	231,479	231,479
577,956	616,408	672,250	01-240-510-1005	Employee Insurance	658,405	658,405	658,405
-	-	8,750	01-240-510-1006	Unemployment	8,500	8,500	8,500
52,377	55,007	86,443	01-240-510-1007	Workers Compensation Insurance	106,657	106,657	106,657
487	428	2,354	01-240-510-1008	Volunteer Workers Compensation	2,000	2,000	2,000
<u>4,241,244</u>	<u>4,439,371</u>	<u>4,753,880</u>		Total Personnel Services	<u>4,842,370</u>	<u>4,842,370</u>	<u>4,842,370</u>
MATERIALS AND SERVICES							
3,056	3,491	3,000	01-240-520-2001	Meetings, Travel & Memberships	3,000	3,000	3,000
28,296	26,346	25,000	01-240-520-2005	Training	25,000	25,000	25,000
36,823	48,908	45,000	01-240-520-2102	Telephone	40,000	40,000	40,000
9,829	5,952	6,500	01-240-520-2106	Recruitment & Retention	5,000	5,000	5,000
4,104	2,834	5,000	01-240-520-2107	Police Reserves	5,000	5,000	5,000
14,531	12,801	24,500	01-240-520-2108	Contractual	48,000	48,000	48,000
3,263	150	2,000	01-240-520-2109	Health Screenings	2,000	2,000	2,000
3,217	4,675	4,500	01-240-520-2122	Duplicating/Data Processing	4,000	4,000	4,000
3,155	4,481	4,500	01-240-520-2123	Printing	4,000	4,000	4,000
410	28,062	28,000	01-240-520-2201	Uniform Allowance	25,000	25,000	25,000
23,039	135	-	01-240-520-2202	New Uniforms	-	-	-
7,320	5,681	4,500	01-240-520-2205	Office Supplies	4,500	4,500	4,500
7,557	6,533	7,500	01-240-520-2206	Postage	7,500	7,500	7,500
13,197	15,545	15,000	01-240-520-2209	Ammunition and Supplies	15,000	15,000	15,000
2,762	2,404	4,500	01-240-520-2212	Dog Care	4,500	4,500	4,500
8,653	10,028	10,000	01-240-520-2213	Safety Supplies	10,000	10,000	10,000
3,123	1,782	2,500	01-240-520-2217	Evidence Materials	2,500	2,500	2,500
-	-	-	01-240-520-2221	SCINT	-	-	-
59,082	68,823	70,000	01-240-520-2228	Petroleum Products	60,000	60,000	60,000
6,998	7,144	9,000	01-240-520-2303	Equipment & Repairs	7,500	7,500	7,500
9,344	8,859	15,000	01-240-520-2304	Equipment Maintenance Contract	8,000	8,000	8,000

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE ADMINISTRATION & OPERATIONS 240 (continued)

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
MATERIALS AND SERVICES (cont)							
31,521	30,570	36,000	01-240-520-2308	Automotive Parts	35,000	35,000	35,000
-	-	15,000	01-240-520-2311	Police Grants	15,000	15,000	15,000
857	471	1,000	01-240-520-2406	Special Investigations	1,000	1,000	1,000
-	47	500	01-240-520-2407	Reimbursables	500	500	500
4,626	717	3,000	01-240-520-2409	Crime Prevention Materials	3,000	3,000	3,000
-	-	1,000	01-240-520-2440	DUII Impact - Assigned	1,000	1,000	1,000
3,010	3,000	3,000	01-240-520-2441	Bulletproof Grant	3,000	3,000	3,000
1,563	-	1,000	01-240-520-2442	Canine - Assigned	1,000	1,000	1,000
1,165	1,425	10,000	01-240-520-2443	Range - Assigned	10,000	10,000	10,000
-	1,605	12,500	01-240-520-2444	Homeward Bound	10,000	10,000	10,000
-	19,781	15,000	01-240-520-2445	Nuisance Abatement	15,000	15,000	15,000
<u>290,500</u>	<u>322,250</u>	<u>384,000</u>	Total Materials and Services		<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
CAPITAL OUTLAY							
-	3,957	-	01-240-530-3001	Computer Hardware/Software	500	500	500
<u>-</u>	<u>3,957</u>	<u>-</u>	Total Capital Outlay		<u>500</u>	<u>500</u>	<u>500</u>
DEBT SERVICE							
-	9,495	-	01-240-540-3000	Subscription Principal	9,500	9,500	9,500
-	186	-	01-240-540-3100	Subscription Interest	200	200	200
<u>-</u>	<u>9,680</u>	<u>-</u>	Total Debt Service		<u>9,700</u>	<u>9,700</u>	<u>9,700</u>
<u>4,531,744</u>	<u>4,775,258</u>	<u>5,137,880</u>	TOTAL POLICE ADMIN & OPERATIONS		<u>5,227,570</u>	<u>5,227,570</u>	<u>5,227,570</u>

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

POLICE COMMUNICATIONS 242 (this division moved to Fund 10)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
526,201	516,600	-	01-242-510-1001	Salaries	-	-	-
101,391	106,552	-	01-242-510-1002	Overtime	-	-	-
157,384	162,635	-	01-242-510-1003	PERS Retirement	-	-	-
46,340	47,060	-	01-242-510-1004	Employer Payroll Taxes	-	-	-
147,738	146,513	-	01-242-510-1005	Employee Insurance	-	-	-
-	-	-	01-242-510-1006	Unemployment	-	-	-
506	569	-	01-242-510-1007	Workers Compensation Insurance	-	-	-
979,560	979,930	-		Total Personnel Services	-	-	-
MATERIALS AND SERVICES							
437	595	-	01-242-520-2001	Meetings, Travel & Memberships	-	-	-
6,039	5,724	-	01-242-520-2005	Training	-	-	-
-	-	-	01-242-520-2104	CAD/RMS Lease	-	-	-
24,750	3,441	-	01-242-520-2108	Contractual	-	-	-
1,168	1,937	-	01-242-520-2202	New Uniforms	-	-	-
646	673	-	01-242-520-2205	Office Supplies	-	-	-
1,019	670	-	01-242-520-2303	Equipment & Repairs	-	-	-
359	-	-	01-242-520-2410	Chaplaincy/Volunteer Program	-	-	-
34,417	13,040	-		Total Materials and Services	-	-	-
1,013,977	992,970	-		TOTAL POLICE COMMUNICATIONS	-	-	-

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

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

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
40,650	-	-	01-243-510-1001	Salaries	-	-	-
86	-	-	01-243-510-1002	Overtime	-	-	-
9,267	-	-	01-243-510-1003	PERS Retirement	-	-	-
3,027	-	-	01-243-510-1004	Social Security/Medicare	-	-	-
13,259	-	-	01-243-510-1005	Employee Insurance	-	-	-
-	-	-	01-243-510-1006	Unemployment	-	-	-
401	-	-	01-243-510-1007	Workers Compensation Insurance	-	-	-
66,689	-	-	Total Personnel Services		-	-	-
MATERIALS AND SERVICES							
60	-	-	01-243-520-2001	Meetings, Travel & Memberships	-	-	-
270	-	-	01-243-520-2005	Training	-	-	-
22,186	-	-	01-243-520-2108	Contractual-Nuisance Abatement	-	-	-
-	-	-	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	-	-	-
22,971	-	-	Total Materials and Services		-	-	-
89,659	-	-	TOTAL CODES ENFORCEMENT		-	-	-
5,635,380	5,768,229	5,137,880	TOTAL POLICE DEPARTMENT		5,227,570	5,227,570	5,227,570

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.

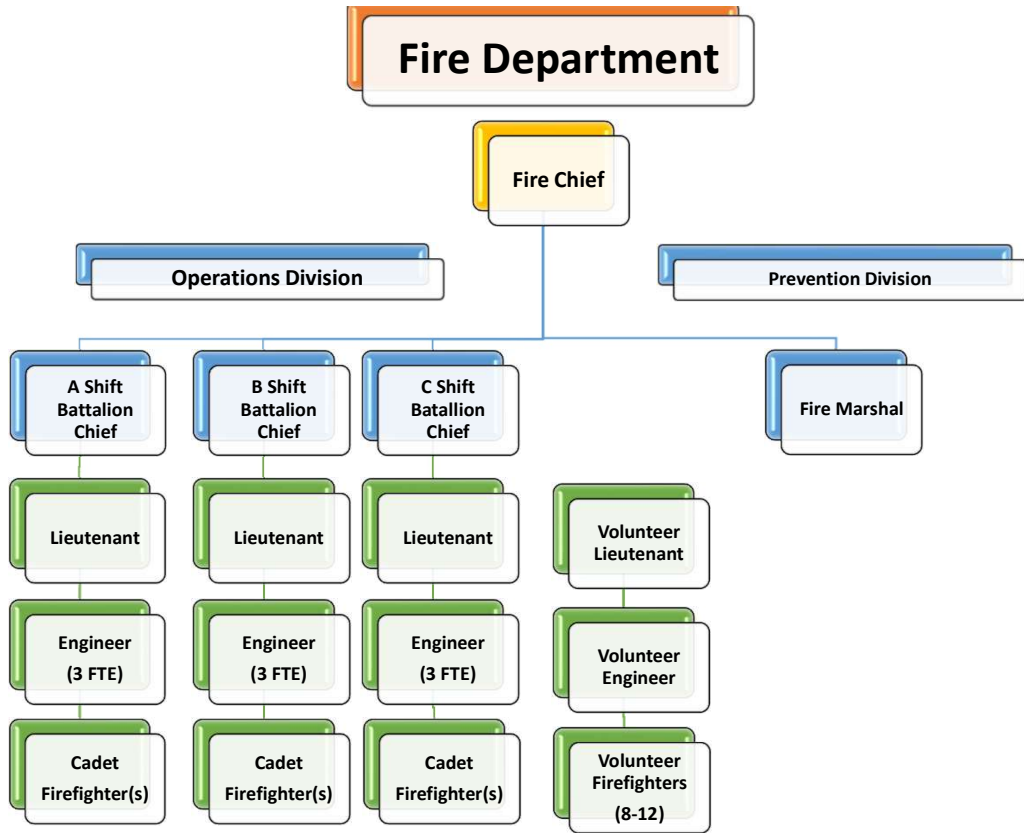
Description

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.



**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
1,498,037	1,589,251	1,750,660	01-261-510-1001	Salaries	1,885,918	1,885,918	1,885,918
149,266	130,341	128,502	01-261-510-1002	Overtime	130,212	130,212	130,212
479,594	488,629	645,435	01-261-510-1003	PERS Retirement	693,263	693,263	693,263
120,996	129,544	151,917	01-261-510-1004	Employer Payroll Taxes	162,872	162,872	162,872
323,443	345,023	416,610	01-261-510-1005	Employee Insurance	386,863	386,863	386,863
-	-	6,313	01-261-510-1006	Unemployment	5,813	5,813	5,813
37,928	46,231	80,507	01-261-510-1007	Workers Compensation Insurance	122,402	122,402	122,402
6,619	6,900	10,753	01-261-510-1008	Volunteer Workers Compensation	10,753	10,753	10,753
111	127	500	01-261-510-1010	ORS243 Vol Fire Life Insurance	500	500	500
<u>2,615,995</u>	<u>2,736,045</u>	<u>3,191,197</u>		Total Personnel Services	<u>3,398,596</u>	<u>3,398,596</u>	<u>3,398,596</u>
MATERIALS AND SERVICES							
3,743	3,039	6,000	01-261-520-2001	Meetings, Travel & Memberships	6,500	6,500	6,500
17,151	13,809	22,000	01-261-520-2005	Training	22,000	22,000	22,000
27,637	27,008	25,000	01-261-520-2101	Utilities	25,000	25,000	25,000
5,226	7,924	6,000	01-261-520-2102	Telephone	7,000	7,000	7,000
911	2,922	3,500	01-261-520-2106	Recruitment Expenses	5,000	5,000	5,000
32,749	29,669	41,000	01-261-520-2108	Contractual	27,550	27,550	27,550
36,000	36,000	36,000	01-261-520-2109	Contractual - Volunteers	36,000	36,000	36,000
1,247	1,168	1,500	01-261-520-2122	Duplicating/Data Processing	1,500	1,500	1,500
564	296	800	01-261-520-2123	Printing	500	500	500
11,101	12,123	15,000	01-261-520-2202	New Uniforms	15,000	15,000	15,000
8,056	12,552	8,000	01-261-520-2203	Propane/Natural Gas/Fuel Oil	8,000	8,000	8,000
2,153	2,543	3,000	01-261-520-2205	Office Supplies	3,000	3,000	3,000
1,043	982	500	01-261-520-2206	Postage	500	500	500
112,920	21,017	20,000	01-261-520-2207	Special Department Supplies	22,000	22,000	22,000
25,695	48,926	30,000	01-261-520-2213	Safety Supplies	32,500	32,500	32,500
11,143	4,839	6,000	01-261-520-2218	Emergency Medical Supplies	6,500	6,500	6,500
2,517	1,731	4,500	01-261-520-2221	Fire Prevention Materials	4,500	4,500	4,500
13,840	6,437	10,000	01-261-520-2223	Health Screenings	13,500	13,500	13,500
4,751	4,362	5,000	01-261-520-2225	Janitorial Supplies	5,000	5,000	5,000
9,935	10,164	8,000	01-261-520-2228	Petroleum Products	10,000	10,000	10,000

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

FIRE DEPARTMENT 261 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES (cont)							
23,130	23,258	20,000	01-261-520-2230	Diesel (Motor Fuel)	23,000	23,000	23,000
30,557	24,799	30,000	01-261-520-2303	Equipment Repairs/Small Tools	29,000	29,000	29,000
1,544	1,845	2,200	01-261-520-2306	Ladder Testing	2,000	2,000	2,000
35,589	51,834	35,000	01-261-520-2308	Automotive Parts	35,000	35,000	35,000
23,259	37,154	25,000	01-261-520-2309	Building & Plant Maintenance	25,000	25,000	25,000
-	228	-	01-261-520-2310	Memorial Bricks	-	-	-
85,872	134,678	20,000	01-261-520-2311	Fire Grants Equipment	10,000	10,000	10,000
15,130	28,823	20,000	01-261-520-2315	Fire Hydrant Maintenance	20,000	20,000	20,000
<u>543,464</u>	<u>550,128</u>	<u>404,000</u>	Total Materials and Services		<u>395,550</u>	<u>395,550</u>	<u>395,550</u>
CAPITAL OUTLAY							
-	-	-	01-261-530-3023	Equipment	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Materials and Services		<u>-</u>	<u>-</u>	<u>-</u>
DEBT SERVICE							
-	12,811	-	01-261-540-3000	Subscription Principal	13,000	13,000	13,000
-	18	-	01-261-540-3100	Subscription Interest	50	50	50
-	395	-	01-261-540-3200	Non-Subscription Component	400	400	400
<u>-</u>	<u>13,224</u>	<u>-</u>	Total Debt Service		<u>13,450</u>	<u>13,450</u>	<u>13,450</u>
<u>3,159,458</u>	<u>3,299,397</u>	<u>3,595,197</u>	TOTAL FIRE DEPARTMENT		<u>3,807,596</u>	<u>3,807,596</u>	<u>3,807,596</u>
<u>8,794,838</u>	<u>9,067,626</u>	<u>8,733,077</u>	TOTAL PUBLIC SAFETY		<u>9,035,166</u>	<u>9,035,166</u>	<u>9,035,166</u>

PUBLIC WORKS DEPARTMENT & COMMUNITY DEVELOPMENT DEPARTMENT

Beginning in January 2024, the previously combined Public Works & Community Development Department was split into two departments to better align the focus of two distinct groups of services and staff members.

The **Public Works Department** 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 35.60 FTE allocated across these funds and/or divisions. The division details can be found on each division's cover page, preceding their budget section.

Engineering Division (General Fund)
Parks Division (General Fund)
Transportation and Facilities Division (State Gas Tax Fund)
Water Quality Division (Water Quality Fund)

The **Community Development Department** is charged with oversight of land use within the city which aligns with the statewide planning goals, along with permitting for and inspection of new construction and rehabilitated construction, as well as enforcement of municipal code, other than public safety. The following are divisions within the department, represented throughout the budget in various funds, with a total of 8.04 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)
Code Enforcement (General Fund)
Building Code Division (Building Code Fund)

PLANNING

Program Description

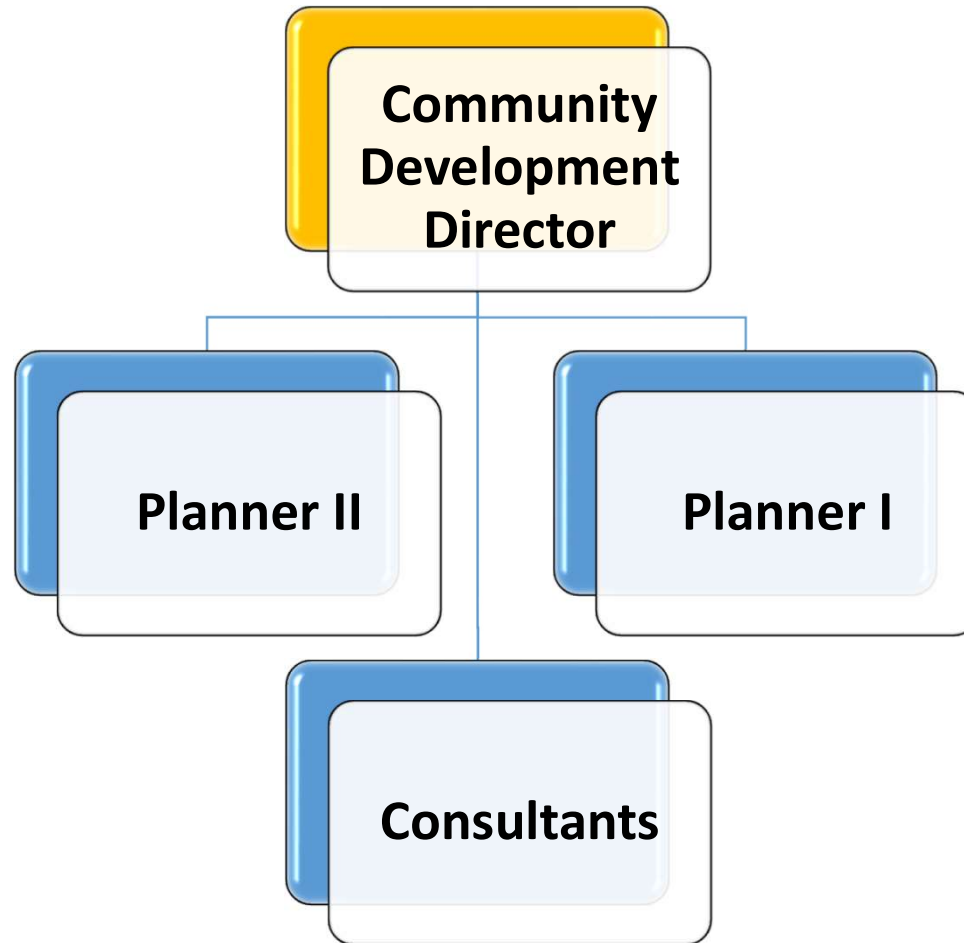
Planning is a division of the Community Development Department. The budget for Planning includes funding for planning and zoning related activities provided by the Division including personnel costs. Planning staff provide professional planning assistance to the public, City Council, and the Planning 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.

Budgeted Departmental Personnel Expenses

Personnel related expenses listed within this division reflect the salary and associated benefits for 2.41 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



**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

COMMUNITY DEVELOPMENT DEPARTMENT - PLANNING 301

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
126,124	214,638	242,392	01-301-510-1001	Salaries	178,093	178,093	178,093
-	603	3,406	01-301-510-1002	Overtime	2,402	2,402	2,402
28,439	42,382	69,247	01-301-510-1003	PERS Retirement	50,822	50,822	50,822
9,263	16,302	19,883	01-301-510-1004	Employer Payroll Taxes	14,591	14,591	14,591
42,607	55,705	81,362	01-301-510-1005	Employee Insurance	42,441	42,441	42,441
-	-	943	01-301-510-1006	Unemployment	603	603	603
412	749	407	01-301-510-1007	Workers Compensation Insurance	402	402	402
206,845	330,381	417,640		Total Personnel Services	289,354	289,354	289,354
MATERIALS AND SERVICES							
572	1,670	1,600	01-301-520-2001	Meetings, Travel & Memberships	1,500	1,500	1,500
1,448	1,720	10,000	01-301-520-2005	Training	15,000	15,000	15,000
58	371	200	01-301-520-2102	Telephone	200	200	200
937	1,518	1,500	01-301-520-2105	Advertising/Legal Publications	1,000	1,000	1,000
53,331	87,886	195,000	01-301-520-2108	Contractual	50,000	50,000	50,000
1,181	1,739	1,500	01-301-520-2122	Duplicating/Data Processing	1,500	1,500	1,500
-	110	500	01-301-520-2123	Printing	500	500	500
4,556	5,190	4,000	01-301-520-2205	Office Supplies	4,000	4,000	4,000
1,728	2,073	2,500	01-301-520-2206	Postage	2,500	2,500	2,500
1,165	469	500	01-301-520-2216	Small Equipment	1,500	1,500	1,500
-	-	50	01-301-520-2228	Petroleum Products	100	100	100
-	-	100	01-301-520-2303	Equipment Repairs	100	100	100
121	23	400	01-301-520-2308	Automotive Parts	200	200	200
80	-	300	01-301-520-2417	Planning Commission	300	300	300
65,176	102,770	218,150		Total Materials and Services	78,400	78,400	78,400
DEBT SERVICE							
-	5,137	-	01-301-540-3000	Subscription Principal	5,200	5,200	5,200
-	250	-	01-301-540-3100	Subscription Interest	300	300	300
-	5,387	-		Total Debt Service	5,500	5,500	5,500
272,021	438,539	635,790		TOTAL PLANNING	373,254	373,254	373,254

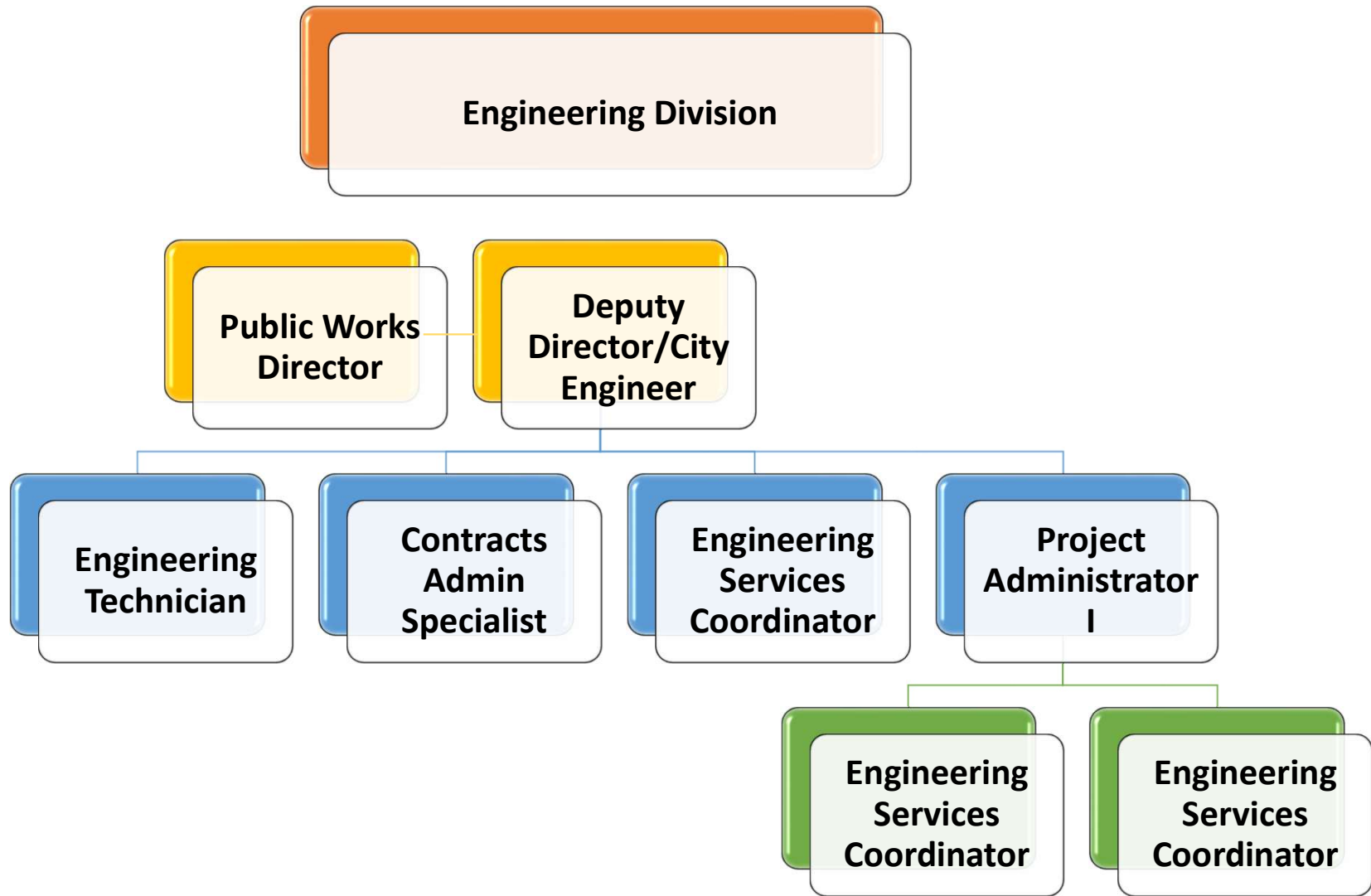
ENGINEERING

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 0.89 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 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS DEPARTMENT - ENGINEERING 305

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
32,008	67,972	84,484	01-305-510-1001	Salaries	115,218	115,218	115,218
-	175	1,198	01-305-510-1002	Overtime	1,149	1,149	1,149
6,629	11,573	24,071	01-305-510-1003	PERS Retirement	28,888	28,888	28,888
2,398	5,220	6,926	01-305-510-1004	Employer Payroll Taxes	8,329	8,329	8,329
4,633	12,956	17,032	01-305-510-1005	Employee Insurance	22,335	22,335	22,335
-	-	393	01-305-510-1006	Unemployment	428	428	428
231	553	606	01-305-510-1007	Workers Compensation Insurance	1,190	1,190	1,190
2	1	100	01-305-510-1008	Volunteer Workers Compensation	100	100	100
45,900	98,451	134,810		Total Personnel Services	177,637	177,637	177,637
MATERIALS AND SERVICES							
1,004	787	2,100	01-305-520-2001	Meetings, Travel & Memberships	1,500	1,500	1,500
300	785	700	01-305-520-2004	Permits, Licenses & Fees	1,500	1,500	1,500
994	1,677	1,500	01-305-520-2005	Training	3,500	3,500	3,500
890	2,488	2,200	01-305-520-2102	Telephone	1,000	1,000	1,000
246	399	500	01-305-520-2105	Advertising/Legal Publications	500	500	500
2,165	944	4,000	01-305-520-2108	Contractual	12,500	12,500	12,500
2,819	1,714	3,000	01-305-520-2122	Duplicating/Data Processing	2,500	2,500	2,500
299	-	300	01-305-520-2123	Printing Supplies/Equipment	300	300	300
593	558	750	01-305-520-2201	Uniform Allowance	1,000	1,000	1,000
1,967	2,822	3,000	01-305-520-2205	Office Supplies	2,500	2,500	2,500
385	795	2,000	01-305-520-2206	Postage	2,000	2,000	2,000
1,353	832	1,000	01-305-520-2216	Small Equipment	3,000	3,000	3,000
386	664	700	01-305-520-2228	Petroleum Products	500	500	500
233	719	300	01-305-520-2231	Small Tools	300	300	300
-	-	300	01-305-520-2303	Equipment Repairs	300	300	300
595	2,717	500	01-305-520-2308	Automotive Parts	500	500	500
14,228	17,902	22,850		Total Materials and Services	33,400	33,400	33,400

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS DEPARTMENT - ENGINEERING 305 (continued)

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
CAPITAL OUTLAY							
-	300	-	01-305-530-3001	Computer Hardware/software	250	250	250
-	300	-	Total Capital Outlay		250	250	250
DEBT SERVICE							
-	597	-	01-305-540-3000	Subscription Principal	650	650	650
-	3	-	01-305-540-3100	Subscription Interest	50	50	50
-	600	-	Total Debt Service		700	700	700
60,128	117,252	157,660	TOTAL ENGINEERING		211,987	211,987	211,987

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.

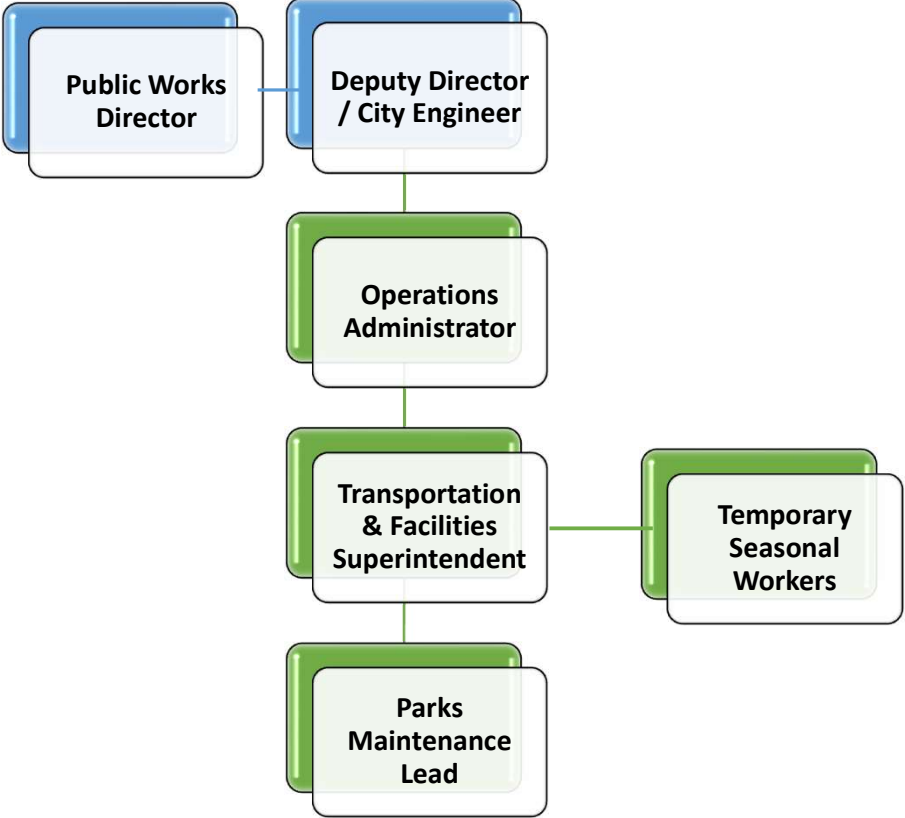
The Parks Division maintains the mechanical systems of the Mingus Park pool including daily maintenance on the heating system, filtration system, and chemical disbursement for maintaining safe water quality for swimming. Staff supervises volunteers and temporary work crews that are utilized to perform 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 1.85 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 Team



**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS DEPARTMENT - PARKS 306

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
103,274	131,756	156,313	01-306-510-1001	Salaries	128,803	128,803	128,803
1,181	241	6,045	01-306-510-1002	Overtime	6,183	6,183	6,183
23,948	29,954	47,632	01-306-510-1003	PERS Retirement	45,902	45,902	45,902
8,062	10,279	13,127	01-306-510-1004	Employer Payroll Taxes	12,086	12,086	12,086
34,054	40,026	47,796	01-306-510-1005	Employee Insurance	37,625	37,625	37,625
-	-	725	01-306-510-1006	Unemployment	665	665	665
3,395	4,145	5,341	01-306-510-1007	Workers Compensation Insurance	7,599	7,599	7,599
723	878	2,000	01-306-510-1008	Volunteer Workers Compensation	1,000	1,000	1,000
174,638	217,277	278,979		Total Personnel Services	239,863	239,863	239,863
MATERIALS AND SERVICES							
83	98	500	01-306-520-2001	Meetings, Travel & Memberships	500	500	500
3,568	3,429	3,500	01-306-520-2004	Permits, Licenses & Fees	3,500	3,500	3,500
969	918	1,500	01-306-520-2005	Training	1,500	1,500	1,500
18,025	19,932	22,000	01-306-520-2101	Utilities	22,000	22,000	22,000
122	-	500	01-306-520-2102	Telephone	500	500	500
51,546	67,121	100,000	01-306-520-2108	Contractual	150,000	150,000	150,000
130,982	134,945	150,000	01-306-520-2112	Litter Patrol/Beautification	160,000	160,000	160,000
616	707	1,000	01-306-520-2201	Uniform Allowance	1,500	1,500	1,500
5,171	5,175	5,000	01-306-520-2213	Safety Supplies	5,000	5,000	5,000
9,968	10,902	13,000	01-306-520-2225	Janitorial Supplies	13,000	13,000	13,000
11,267	9,884	9,500	01-306-520-2228	Petroleum Products	10,000	10,000	10,000
11,692	7,798	8,000	01-306-520-2231	Small Equipment, Tools	8,000	8,000	8,000
3,401	6,057	4,000	01-306-520-2303	Equipment Repair	4,000	4,000	4,000
6,403	907	10,000	01-306-520-2307	Concrete, Asphalt, Gravel	20,000	20,000	20,000
3,719	6,303	8,000	01-306-520-2308	Automotive Parts	12,000	12,000	12,000
69,089	79,669	80,000	01-306-520-2309	Building & Grounds Maintenance	85,000	85,000	85,000
34,517	27,500	20,000	01-306-520-2313	Boat Ramps Maintenance	20,000	20,000	20,000
-	-	-	01-306-520-2412	Mingus Pool Operation-Chemical	25,000	25,000	25,000
-	-	-	01-306-520-2413	Mingus Pool Operation-Utility	75,000	75,000	75,000
85,187	115,323	80,000	01-306-520-2414	Mingus Pool Operation-Supplies	30,000	30,000	30,000
446,328	496,667	516,500		Total Materials and Services	646,500	646,500	646,500

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

PUBLIC WORKS DEPARTMENT - PARKS 306 (continued)

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
				CAPITAL OUTLAY			
-	4,515	-	01-306-530-3008	Vehicles	-	-	-
-	4,515	-		Total Capital Outlay	-	-	-
<u>620,966</u>	<u>718,459</u>	<u>795,479</u>		TOTAL PARKS	<u>886,363</u>	<u>886,363</u>	<u>886,363</u>

CODE ENFORCEMENT

Description

Code Enforcement is a section of the Building Code Division within the 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 1.21 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.

```
graph TD; A[Building Code Division Code Enforcement] --- B[Building Code Administrator]; B --- C[Code Enforcement Officer];
```

**Building Code Division
Code Enforcement**

Building Code
Administrator

Code
Enforcement
Officer

**CITY OF COOS BAY 2024-2025 BUDGET
GENERAL FUND 01
EXPENDITURES**

CODE ENFORCEMENT 310 (moved from Public Safety)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
-	67,005	57,966	01-310-510-1001	Salaries	88,403	88,403	88,403
-	61	523	01-310-510-1002	Overtime	824	824	824
-	9,231	16,687	01-310-510-1003	PERS Retirement	25,326	25,326	25,326
-	5,183	4,735	01-310-510-1004	Employer Payroll Taxes	7,213	7,213	7,213
-	17,076	18,612	01-310-510-1005	Employee Insurance	22,243	22,243	22,243
-	-	263	01-310-510-1006	Unemployment	303	303	303
-	654	817	01-310-510-1007	Workers Compensation Insurance	1,749	1,749	1,749
-	99,211	99,603		Total Personnel Services	146,061	146,061	146,061
MATERIALS AND SERVICES							
-	-	1,000	01-310-520-2001	Meetings, Travel & Memberships	1,000	1,000	1,000
-	1,110	2,500	01-310-520-2005	Training	1,500	1,500	1,500
-	21,902	40,000	01-310-520-2108	Contractual	25,000	25,000	25,000
-	4,922	7,500	01-310-520-2109	Hearings Officer	7,500	7,500	7,500
-	321	500	01-310-520-2201	Uniform Allowance	500	500	500
-	524	1,000	01-310-520-2206	Postage	750	750	750
-	-	1,500	01-310-520-2228	Petroleum Products	750	750	750
-	1,183	1,500	01-310-520-2231	Small Tools/Equipment	1,000	1,000	1,000
-	-	250	01-310-520-2308	Automotive Parts	250	250	250
-	10,230	20,000	01-310-520-2445	Nuisance Abatement	10,000	10,000	10,000
-	40,192	75,750		Total Materials and Services	48,250	48,250	48,250
-	139,402	175,353		TOTAL CODE ENFORCEMENT	194,311	194,311	194,311
953,114	1,413,651	1,764,282		TOTAL PW & CD DEPARTMENT	1,665,915	1,665,915	1,665,915
18,382,290	19,836,555	18,572,340		TOTAL GENERAL FUND EXPENDITURES	19,555,235	19,555,235	19,555,235

TRANSPORTATION FUND

Program Description

The Transportation Fund (previously named State Gas Tax Fund) is an operational fund where state gas tax revenues are recorded, as well as other revenues (and 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, based upon the state revenue forecasting model issued by the League of Oregon Cities, 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 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 6.00 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.

Transportation Fund, previously named 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.

During FY25, all transportation related activity has been moved into the Transportation Fund, including revenues and expenses previously reporting in Fund 45, Capital Improvement Fund. The following details share the resources being moved from Fund 45 to Fund which will support transportation infrastructure.

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.

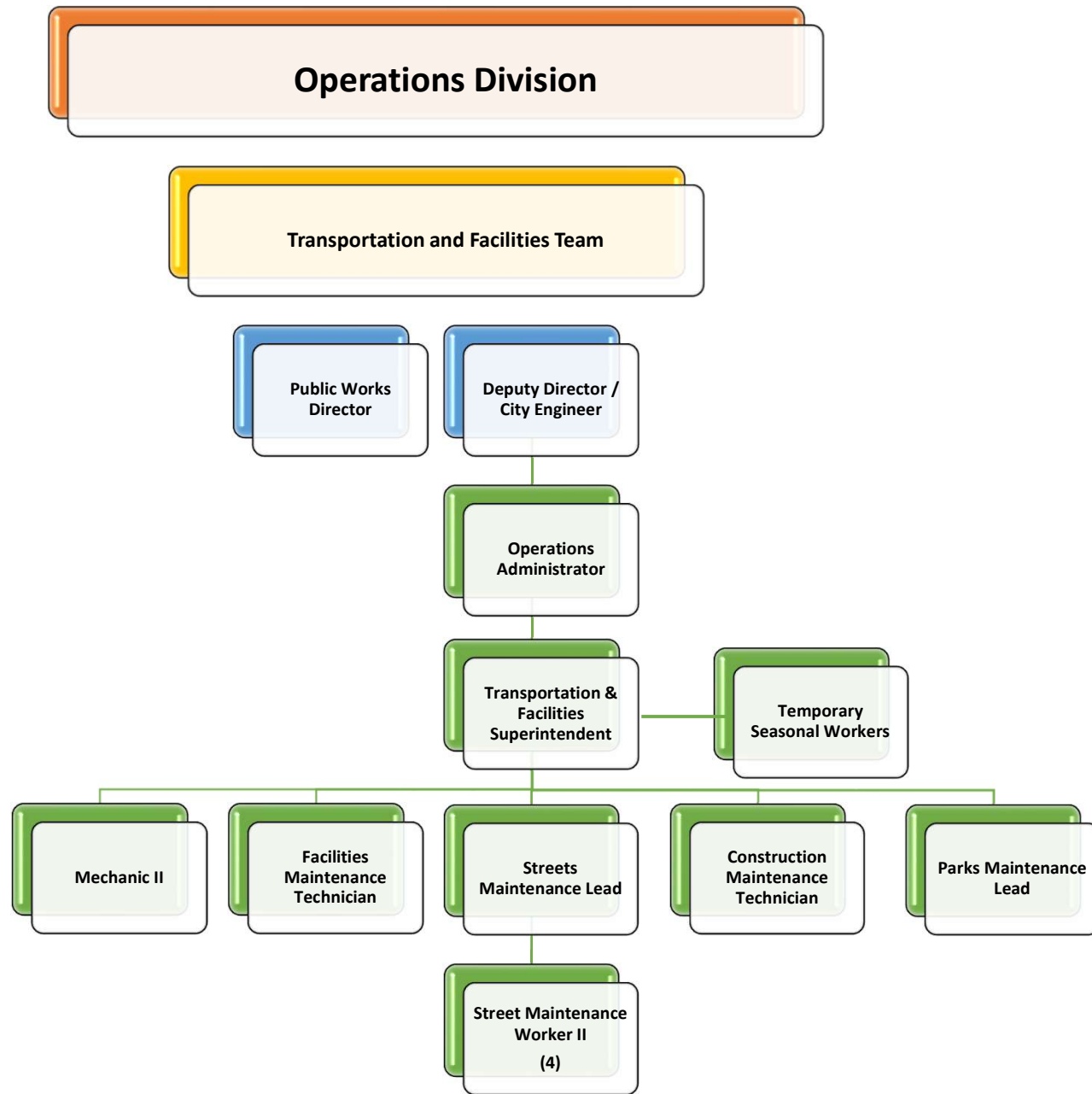
Jurisdictional Exchange Fund (Fund 39)

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 FY25, staff is estimating \$375,000 available for repair/maintenance

Urban Renewal Agency (Funds 57 & 58)

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 \$750,000 for street infrastructure projects in FY25. 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 \$500,000 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.



CITY OF COOS BAY 2024-2025 BUDGET
TRANSPORTATION FUND 02 (formerly State Gas Tax Fund)
RESOURCES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
411,004	871,027	489,000	02-000-300-0100	CARRYOVER BALANCE	289,000	289,000	289,000
FRANCHISES							
-	-	-	02-000-320-0100	Electric Utility Franchise Fee	275,000	275,000	275,000
-	-	-		Franchises	275,000	275,000	275,000
LICENSES & PERMITS							
-	503	500	02-000-330-0100	ROW Use Permit/Vacation	500	500	500
-	503	500		Total Licenses & Permits	500	500	500
RESOURCES FROM OTHER AGENCIES							
251,500	-	-	02-000-340-0300	Federal Grant	-	-	-
1,295,166	1,238,919	1,240,000	02-000-340-0800	State Gas Tax	1,298,775	1,298,775	1,298,775
-	-	-	02-000-340-0850	State Gas Tax-Bike/Ped	12,231	12,231	12,231
-	-	-	02-000-340-1200	STBG Funds (formerly STP)	150,000	150,000	150,000
1,546,666	1,238,919	1,240,000		Total Resources from Other Agencies	1,461,006	1,461,006	1,461,006
USE OF MONEY AND PROPERTY							
(4,810)	28,927	10,000	02-000-350-0100	Investment Interest Income	50,000	50,000	50,000
(4,810)	28,927	10,000		Total Use of Money & Property	50,000	50,000	50,000
OTHER INCOME							
-	-	-	02-000-360-0100	Transportation Utility Fee	975,000	975,000	975,000
22,665	83,538	10,000	02-000-380-0100	Miscellaneous Revenue	25,000	25,000	25,000
1,187	867	-	02-000-380-0600	Equipment & Scrap Sales	3,000	3,000	3,000
-	43,442	-	02-000-390-0200	Lease Financing Proceeds	45,000	45,000	45,000
23,852	127,847	10,000		Total Other Income	1,048,000	1,048,000	1,048,000
TRANSFERS IN							
303,582	-	-	02-000-390-0800	TSF from General Fund	-	-	-
-	-	-	02-000-390-4500	TSF from Capital Improvement	1,905,000	1,905,000	1,905,000
303,582	-	-		Total Transfers In	1,905,000	1,905,000	1,905,000
2,280,294	2,267,222	1,749,500		TOTAL STATE GAS TAX FUND RESOURCES	5,028,506	5,028,506	5,028,506

CITY OF COOS BAY 2024-2025 BUDGET
TRANSPORTATION FUND 02 (formerly State Gas Tax Fund)
EXPENDITURES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
324,976	386,794	389,380	02-320-510-1001	Salaries	512,625	512,625	512,625
2,627	2,711	14,149	02-320-510-1002	Overtime	20,976	20,976	20,976
80,415	82,390	121,957	02-320-510-1003	PERS Retirement	161,533	161,533	161,533
23,823	29,132	32,625	02-320-510-1004	Employer Payroll Taxes	43,129	43,129	43,129
95,713	104,798	109,077	02-320-510-1005	Employee Insurance	120,240	120,240	120,240
-	967	1,783	02-320-510-1006	Unemployment	2,315	2,315	2,315
7,105	8,977	12,577	02-320-510-1007	Workers Compensation Insurance	23,421	23,421	23,421
<u>534,659</u>	<u>615,769</u>	<u>681,548</u>		Total Personnel Services	<u>884,239</u>	<u>884,239</u>	<u>884,239</u>
MATERIALS AND SERVICES							
1,292	651	2,000	02-320-520-2001	Meetings, Travel & Memberships	2,500	2,500	2,500
1,923	1,793	2,000	02-320-520-2004	Permits, Licenses & Fees	2,000	2,000	2,000
1,280	2,208	1,500	02-320-520-2005	Training	10,000	10,000	10,000
18,363	18,458	13,500	02-320-520-2101	Utilities	18,500	18,500	18,500
2,190	3,023	2,000	02-320-520-2102	Telephone	2,500	2,500	2,500
55,039	78,068	65,000	02-320-520-2108	Contractual	65,000	65,000	65,000
1,560	1,635	1,500	02-320-520-2113	Audit Fees	1,500	1,500	1,500
27,429	30,427	39,600	02-320-520-2120	Insurance	35,000	35,000	35,000
34,769	42,572	40,000	02-320-520-2124	Traffic Signals	40,000	40,000	40,000
131,662	104,298	110,000	02-320-520-2125	Street Lights	100,000	100,000	100,000
6,635	3,594	-	02-320-520-2126	Street Lights - State Shared	-	-	-
2,640	3,959	6,000	02-320-520-2201	Uniform Allowance	7,500	7,500	7,500
4,314	5,056	1,850	02-320-520-2205	Office Supply/Equip/Furniture	1,500	1,500	1,500
250	370	500	02-320-520-2206	Postage	500	500	500
4,677	5,720	4,000	02-320-520-2213	Safety Supplies	5,000	5,000	5,000
39,819	100,025	55,000	02-320-520-2222	Traffic Safety Materials	60,000	60,000	60,000
704	1,194	1,200	02-320-520-2225	Janitorial Supplies	1,000	1,000	1,000
31,243	31,222	30,000	02-320-520-2228	Petroleum Products	32,000	32,000	32,000
16,989	25,958	18,000	02-320-520-2231	Small Equipment /Tools	18,000	18,000	18,000
41,262	34,189	35,000	02-320-520-2303	Equipment Repairs	36,000	36,000	36,000
51,258	156,687	185,000	02-320-520-2307	Concrete, Asphalt, Gravel	183,000	183,000	183,000
9,557	9,611	12,000	02-320-520-2308	Automotive Parts	9,500	9,500	9,500
16,250	11,047	8,000	02-320-520-2309	Building & Plant Maintenance	10,000	10,000	10,000

CITY OF COOS BAY 2024-2025 BUDGET
TRANSPORTATION FUND 02 (formerly State Gas Tax Fund)
EXPENDITURES (continued)

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
MATERIALS AND SERVICES (continued)							
23,294	46,456	45,000	02-320-520-2310	Streetscape Maintenance	48,000	48,000	48,000
18,442	18,519	30,000	02-320-520-2311	Street Tree Maint/Replace	25,000	25,000	25,000
28,010	18,761	25,000	02-320-520-2316	Heavy Equipment Parts	25,000	25,000	25,000
177	1,239	5,000	02-320-520-2500	Bad Debt Expense	1,500	1,500	1,500
<u>571,026</u>	<u>756,739</u>	<u>738,650</u>		Total Materials and Services	<u>740,500</u>	<u>740,500</u>	<u>740,500</u>
CAPITAL OUTLAY							
-	45,327	45,000	02-320-530-3008	Vehicles	65,000	65,000	65,000
-	-	60,000	02-320-530-3023	Equipment	40,000	40,000	40,000
-	-	-	02-320-530-3160	Construction-Streets	2,950,000	2,950,000	2,950,000
-	-	-	02-320-530-3180	Construction-Bike/Ped Paths	167,000	167,000	167,000
<u>-</u>	<u>45,327</u>	<u>105,000</u>		Total Capital Outlay	<u>3,222,000</u>	<u>3,222,000</u>	<u>3,222,000</u>
DEBT SERVICE							
-	833	-	02-320-540-3000	Subscription Principal	1,500	1,500	1,500
-	46	-	02-320-540-3100	Subscription Interest	100	100	100
-	105,495	83,200	02-320-540-4001	Ameresco Lighting Project Pmt	83,200	83,200	83,200
-	24,548	25,500	02-320-540-4002	Sweeper Truck Principal	26,000	26,000	26,000
-	3,145	2,550	02-320-540-4003	Sweeper Truck Interest	2,000	2,000	2,000
-	5,768	45,000	02-320-540-4004	Enterprise Lease - Principal	25,000	25,000	25,000
-	822	2,550	02-320-540-4005	Enterprise Lease - Interest	4,000	4,000	4,000
<u>-</u>	<u>140,657</u>	<u>158,800</u>		Total Debt Service	<u>141,800</u>	<u>141,800</u>	<u>141,800</u>
TRANSFERS OUT							
303,582	27,000	20,000	02-320-550-5045	TSF to Capital Improve Fund	12,000	12,000	12,000
<u>303,582</u>	<u>27,000</u>	<u>20,000</u>		Total Transfers Out	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
<u>-</u>	<u>-</u>	<u>45,502</u>	02-320-560-6001	CONTINGENCY	<u>27,967</u>	<u>27,967</u>	<u>27,967</u>
<u>871,027</u>	<u>681,730</u>	<u>-</u>	02-320-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,280,294</u>	<u>2,267,222</u>	<u>1,749,500</u>		TOTAL STATE GAS TAX FUND EXPENDITURES	<u>5,028,506</u>	<u>5,028,506</u>	<u>5,028,506</u>

WATER QUALITY DIVISION

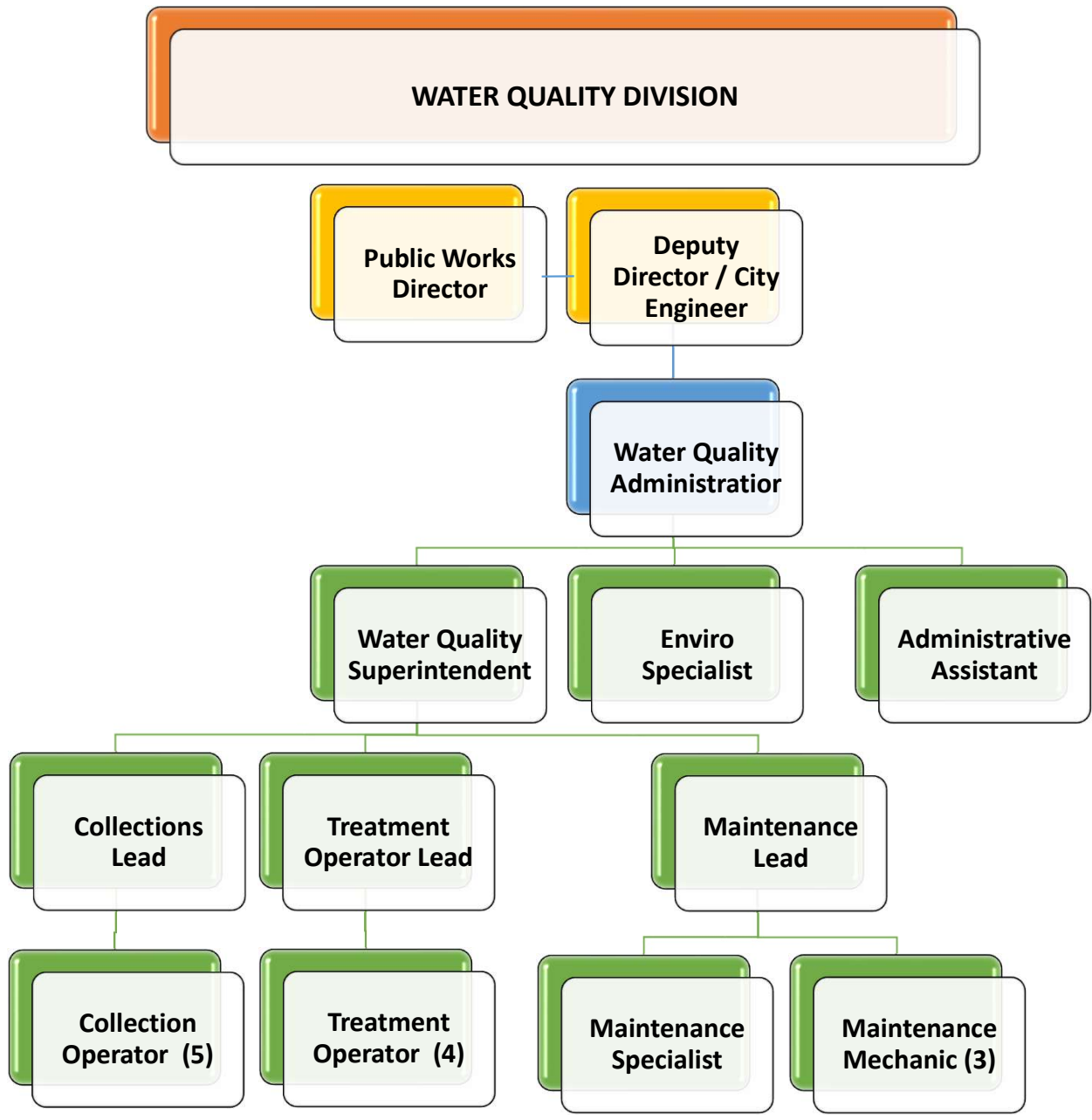
Program Description

Water Quality funds are used for the operation and maintenance of the city's sewer and storm water system. This will be the fourth 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 26.92 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 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
RESOURCES**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
CARRYOVER BALANCE							
4,287,262	9,271,047	3,719,000	03-000-300-0100	Carryover Balance - unassigned	6,500,000	6,500,000	6,500,000
478,808	-	-	03-000-300-0100	Carryover Balance - reserved	-	-	-
4,766,070	9,271,047	3,719,000		Total Carryover Balance	6,500,000	6,500,000	6,500,000
LICENSES & PERMITS							
-	-	500	03-000-330-0650	Contract Plan Fees	500	500	500
-	-	500		Total Licenses & Permits	500	500	500
RESOURCES FROM OTHER AGENCIES							
13,796	-	-	03-000-340-0303	Federal Grants	-	-	-
319,009	520,667	577,000	03-000-340-2000	Charleston Sanitary District	600,000	600,000	600,000
(187,387)	124,036	120,500	03-000-340-2100	Bunker Hill Sanitary District	150,000	150,000	150,000
145,419	644,703	697,500		Total Resources from Other Agencies	750,000	750,000	750,000
USE OF MONEY AND PROPERTY							
(35,097)	268,839	180,000	03-000-350-0100	Investment Interest Income	250,000	250,000	250,000
(35,097)	268,839	180,000		Total Use of Money and Property	250,000	250,000	250,000
CHARGES FOR CURRENT SERVICES							
7,700	8,900	8,000	03-000-360-1200	Sewer Permits	8,000	8,000	8,000
7,019,093	7,357,996	7,960,000	03-000-360-1400	Sewer Use Fees	8,477,400	8,477,400	8,477,400
7,612	6,341	5,000	03-000-360-1600	RV Dump Fees	5,000	5,000	5,000
81,223	61,786	70,000	03-000-360-1700	Alum Sludge Disposal Payments	70,000	70,000	70,000
7,115,628	7,435,023	8,043,000		Total Charges for Current Services	8,560,400	8,560,400	8,560,400
OTHER RESOURCES							
58,436	19,593	500	03-000-380-0100	Miscellaneous Revenue	3,000	3,000	3,000
13,200	1,975	-	03-000-380-0600	Equipment & Scrap Sales	2,000	2,000	2,000
695,339	-	-	03-000-380-0700	Loan Proceeds US Bank	-	-	-
-	36,626	-	03-000-390-0100	Subscription Financing Proceed	37,000	37,000	37,000
-	204,077	-	03-000-390-0200	Lease Financing Proceeds	50,000	50,000	50,000
766,975	262,271	500		Total Other Resources	92,000	92,000	92,000
RESIDUAL EQUITY TRANSFER IN/FUND CLOSURE							
5,563,458	-	-	03-000-390-0900	TSF from Revenue Bond	-	-	-
5,563,458	-	-		Total Residual Equity Transfer In	-	-	-
18,322,452	17,881,883	12,640,500		TOTAL WATER QUALITY FUND RESOURCES	16,152,900	16,152,900	16,152,900

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
146,336	176,200	200,747	03-350-510-1001	Salaries	663,712	663,712	663,712
69	284	2,695	03-350-510-1002	Overtime	14,450	14,450	14,450
32,583	38,292	61,055	03-350-510-1003	PERS Retirement	195,071	195,071	195,071
10,255	13,211	16,433	03-350-510-1004	Employer Payroll Taxes	54,570	54,570	54,570
26,266	31,229	40,152	03-350-510-1005	Employee Insurance	163,137	163,137	163,137
-	1,319	868	03-350-510-1006	Unemployment	2,560	2,560	2,560
732	935	1,482	03-350-510-1007	Workers Compensation Insurance	22,026	22,026	22,026
20,968	51,619	-	03-350-510-1009	Accrued Compensation Expense	-	-	-
237,209	313,089	323,432		Total Personnel Services	1,115,526	1,115,526	1,115,526
MATERIALS AND SERVICES							
-	685	2,000	03-350-520-2001	Meetings & Travel	12,500	12,500	12,500
23	525	500	03-350-520-2003	Memberships-Dues-Publications	4,000	4,000	4,000
97	359	500	03-350-520-2004	Permits, Licenses & Fees	500	500	500
-	-	1,500	03-350-520-2005	Training	15,600	15,600	15,600
219	-	500	03-350-520-2102	Telephone	500	500	500
206	-	500	03-350-520-2105	Advertising	500	500	500
1,807	4,780	12,000	03-350-520-2108	Contractual	15,500	15,500	15,500
15,596	16,362	15,000	03-350-520-2113	Audit Fees	20,000	20,000	20,000
121,101	150,831	215,000	03-350-520-2120	Insurance	200,000	200,000	200,000
551	65	1,000	03-350-520-2122	Duplicating	-	-	-
-	7,823	500	03-350-520-2123	Printing Supplies, Equipment	2,400	2,400	2,400
76,756	85,204	80,000	03-350-520-2127	Collection, Merchant, Bad Debt	100,000	100,000	100,000
368	278	500	03-350-520-2201	Uniform Allowance	2,975	2,975	2,975
647	277	2,000	03-350-520-2205	Office Supplies	4,000	4,000	4,000
499	125	500	03-350-520-2206	Postage	5,500	5,500	5,500
160	1,984	2,500	03-350-520-2216	Small Equipment	2,000	2,000	2,000
13,762	-	-	03-350-520-2600	WW Environmental Insurance Res	-	-	-
231,791	269,299	334,500		Total Materials and Services	385,975	385,975	385,975

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
CAPITAL OUTLAY							
-	4,580	-	03-350-530-3001	Computer Hardware & Software	5,000	5,000	5,000
-	205,617	-	03-350-530-3300	Vehicle	-	-	-
-	210,197	-		Total Capital Outlay	5,000	5,000	5,000
DEBT SERVICE							
-	2,315	-	03-350-540-2000	Subscription Principal	3,000	3,000	3,000
180,071	183,565	187,500	03-350-540-4001	IFA Y12005 Principal	191,000	191,000	191,000
73,113	69,620	66,500	03-350-540-4002	IFA Y12005 Interest	63,000	63,000	63,000
333,360	336,694	340,500	03-350-540-4003	IFA Y14002 Principal	344,000	344,000	344,000
69,375	66,042	63,000	03-350-540-4004	IFA Y14002 Interest	60,000	60,000	60,000
733,425	740,779	749,000	03-350-540-4005	DEQ R24000 Principal	756,000	756,000	756,000
233,806	222,784	212,000	03-350-540-4006	DEQ R24000 Interest	202,000	202,000	202,000
-	-	105,000	03-350-540-4007	DEQ R24001 Principal	130,000	130,000	130,000
-	-	31,000	03-350-540-4008	DEQ R24001 Interest	142,000	142,000	142,000
58,694	119,393	122,500	03-350-540-4009	DEQ R24002 Principal	129,000	129,000	129,000
162,300	76,610	74,000	03-350-540-4010	DEQ R24002 Interest	67,000	67,000	67,000
-	-	5,000	03-350-540-4011	DEQ R24003 Principal	-	-	-
-	-	3,000	03-350-540-4012	DEQ R24003 Interest	-	-	-
-	-	-	03-350-540-4013	DEQ R24004 Principal	-	-	-
-	-	135,000	03-350-540-4014	DEQ R24004 Interest	-	-	-
-	-	8,000	03-350-540-4015	DEQ R24005 Principal	42,000	42,000	42,000
-	-	4,000	03-350-540-4016	DEQ R24005 Interest	23,000	23,000	23,000
-	24,548	25,500	03-350-540-4017	Sweeper Truck Principal	26,000	26,000	26,000
-	3,145	2,550	03-350-540-4018	Sweeper Truck Interest	2,000	2,000	2,000
-	84,677	86,500	03-350-540-4020	Vac Con Truck Principal	44,000	44,000	44,000
-	7,220	5,900	03-350-540-4021	Vac Con Truck Interest	2,250	2,250	2,250
-	20,341	50,000	03-350-540-4022	Enterprise Lease - Principal	35,000	35,000	35,000
-	2,389	15,000	03-350-540-4023	Enterprise Lease - Interest	15,000	15,000	15,000
-	-	-	03-350-540-4024	OBDD Tidegate Principal	10,000	10,000	10,000
-	-	-	03-350-540-4025	OBDD Tidegate Interest	1,000	1,000	1,000
1,844,145	1,960,120	2,291,450		Total Debt Service	2,287,250	2,287,250	2,287,250

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

ADMINISTRATION 350 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
				TRANSFERS OUT			
2,000,000	4,361,000	-	03-350-550-5005	TSF to WW Improvement Fnd	1,981,369	1,981,369	1,981,369
120,000	120,000	80,000	03-350-550-5045	TSF to Capital Improvement Fd	100,000	100,000	100,000
<u>2,120,000</u>	<u>4,481,000</u>	<u>80,000</u>		Total Transfers Out	<u>2,081,369</u>	<u>2,081,369</u>	<u>2,081,369</u>
<u>-</u>	<u>-</u>	<u>640,601</u>	03-350-560-6001	CONTINGENCY	<u>554,390</u>	<u>554,390</u>	<u>554,390</u>
<u>-</u>	<u>-</u>	<u>1,420,000</u>	03-350-560-6002	RESERVED FOR FUTURE DEBT SERVICE	<u>1,411,414</u>	<u>1,411,414</u>	<u>1,411,414</u>
<u>9,271,047</u>	<u>6,133,260</u>	<u>1,736,500</u>	03-350-560-6003	UNAPPROPRIATED ENDING FUND BALANCE	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,100,000</u>
<u>13,704,190</u>	<u>13,366,963</u>	<u>6,826,483</u>		TOTAL WQ ADMINISTRATION EXPENDITURES	<u>9,940,923</u>	<u>9,940,923</u>	<u>9,940,923</u>

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
513,683	528,955	644,950	03-351-510-1001	Salaries	441,831	441,831	441,831
15,875	23,368	35,918	03-351-510-1002	Overtime	27,986	27,986	27,986
76,598	115,626	194,082	03-351-510-1003	PERS Retirement	131,974	131,974	131,974
38,997	42,085	55,035	03-351-510-1004	Employer Payroll Taxes	37,651	37,651	37,651
126,800	110,902	150,336	03-351-510-1005	Employee Insurance	82,555	82,555	82,555
-	528	3,063	03-351-510-1006	Unemployment	1,818	1,818	1,818
6,029	7,917	21,729	03-351-510-1007	Workers Compensation Insurance	20,907	20,907	20,907
777,983	829,380	1,105,113		Total Personnel Services	744,722	744,722	744,722
MATERIALS AND SERVICES							
914	942	2,000	03-351-520-2001	Meetings & Travel	-	-	-
571	255	975	03-351-520-2003	Memberships-Dues-Publications	-	-	-
19,335	18,797	50,000	03-351-520-2004	Permits, Licenses & Fees	50,000	50,000	50,000
6,170	2,502	5,000	03-351-520-2005	Training	-	-	-
101,573	82,316	125,000	03-351-520-2101	Utilities	115,000	115,000	115,000
3,581	4,506	5,000	03-351-520-2102	Telephone	5,500	5,500	5,500
261	108	1,000	03-351-520-2105	Advertising/Legal Publications	-	-	-
45,927	111,481	167,000	03-351-520-2108	Contractual	90,000	90,000	90,000
-	-	50,000	03-351-520-2110	Emergency Repairs	50,000	50,000	50,000
-	-	500	03-351-520-2122	Duplicating/Data Processing	-	-	-
1,202	344	2,000	03-351-520-2123	Printing Supplies/Equipment	-	-	-
11,973	130	-	03-351-520-2131	OMI Contract	-	-	-
4,821	3,426	5,500	03-351-520-2201	Uniform Allowance	5,500	5,500	5,500
685	2,666	2,000	03-351-520-2205	Office Supplies	-	-	-
482	395	500	03-351-520-2206	Postage	-	-	-
3,234	2,276	5,000	03-351-520-2213	Safety Supplies	5,000	5,000	5,000
290	302	1,000	03-351-520-2223	Health Screenings	500	500	500
8,566	11,169	19,000	03-351-520-2228	Petroleum Products	8,000	8,000	8,000
69,725	26,244	35,000	03-351-520-2229	Boiler fuel	50,000	50,000	50,000
1,512	3,154	3,000	03-351-520-2231	Small Tools	3,000	3,000	3,000
-	-	-	03-351-520-2232	Biosolids	18,000	18,000	18,000
72,798	163,164	135,000	03-351-520-2303	Auto/Equipment Parts & Repairs	200,000	200,000	200,000

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 1 351 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES (continued)							
17,445	9,424	-	03-351-520-2308	Automotive Parts	-	-	-
235	1,801	3,000	03-351-520-2309	Bldg & Grounds Maint/Repair	3,000	3,000	3,000
2,943	9,360	30,000	03-351-520-2316	Heavy Equipment	30,000	30,000	30,000
23,570	453	-	03-351-520-2317	Equipment Parts & Maintenance	-		
-	762	50,000	03-351-520-2318	Lab Equipment & Supplies	25,000	25,000	25,000
220,839	200,916	200,000	03-351-520-2414	Water Quality Operations	250,000	250,000	250,000
23,590	-	-	03-351-520-2900	Transition Costs	-	-	-
642,239	656,893	897,475		Total Materials and Services	908,500	908,500	908,500
CAPITAL OUTLAY							
-	13,495	-	03-351-530-3001	Computer Hardware/software/pr	15,000	15,000	15,000
125	49,568	100,000	03-351-530-3102	Construction (CIP)	200,000	200,000	200,000
171,486	44,653	40,000	03-351-530-3300	Vehicle	20,000	20,000	20,000
171,611	107,716	140,000		Total Capital Outlay	235,000	235,000	235,000
DEBT SERVICE							
-	11,400	-	03-351-540-2000	Subscription Principal	12,000	12,000	12,000
-	126	-	03-351-540-2100	Subscription Interest	500	500	500
-	11,525	-		Total Debt Service	12,500	12,500	12,500
1,591,833	1,605,514	2,142,588		TOTAL PLANT 1 EXPENDITURES	1,900,722	1,900,722	1,900,722

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
327,736	378,503	419,866	03-352-510-1001	Salaries	407,357	407,357	407,357
10,745	15,860	24,707	03-352-510-1002	Overtime	26,526	26,526	26,526
50,792	82,611	126,500	03-352-510-1003	PERS Retirement	122,262	122,262	122,262
24,883	30,075	35,940	03-352-510-1004	Employer Payroll Taxes	34,856	34,856	34,856
79,431	81,717	99,410	03-352-510-1005	Employee Insurance	78,753	78,753	78,753
-	528	1,808	03-352-510-1006	Unemployment	1,663	1,663	1,663
4,094	5,708	14,736	03-352-510-1007	Workers Compensation Insurance	19,656	19,656	19,656
497,681	595,000	722,967		Total Personnel Services	691,073	691,073	691,073
MATERIALS AND SERVICES							
914	861	1,500	03-352-520-2001	Meetings & Travel	-	-	-
293	150	525	03-352-520-2003	Memberships-Dues-Publications	-	-	-
19,093	16,184	40,000	03-352-520-2004	Permits, Licenses & Fees	40,000	40,000	40,000
5,414	2,465	3,500	03-352-520-2005	Training	-	-	-
85,590	85,598	95,000	03-352-520-2101	Utilities	145,000	145,000	145,000
5,092	7,437	4,000	03-352-520-2102	Telephone	8,000	8,000	8,000
411	108	1,000	03-352-520-2105	Advertising/Legal Publications	-	-	-
72,952	92,627	167,000	03-352-520-2108	Contractual	90,000	90,000	90,000
-	-	50,000	03-352-520-2110	Emergency Repairs	50,000	50,000	50,000
-	-	500	03-352-520-2122	Duplicating/Data Processing	-	-	-
1,086	344	2,000	03-352-520-2123	Printing Supplies/Equipment	-	-	-
9,137	130	-	03-352-520-2131	OMI Contract	-	-	-
3,276	2,599	5,925	03-352-520-2201	Uniform Allowance	5,500	5,500	5,500
747	2,484	1,000	03-352-520-2205	Office Supplies	-	-	-
465	396	500	03-352-520-2206	Postage	-	-	-
1,703	4,345	3,000	03-352-520-2213	Safety Supplies	3,000	3,000	3,000
236	288	1,000	03-352-520-2223	Health Screenings	500	500	500
9,165	11,733	19,500	03-352-520-2228	Petroleum Products	10,000	10,000	10,000
4,313	3,230	2,000	03-352-520-2231	Small Tools	2,000	2,000	2,000
-	-	-	03-352-520-2232	Biosolids	18,000	18,000	18,000
41,519	80,351	79,000	03-352-520-2303	Auto/Equipment Parts & Repairs	100,000	100,000	100,000
17,423	9,293	-	03-352-520-2308	Automotive Parts	-	-	-

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

PLANT 2 352 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES (continued)							
21	1,046	2,000	03-352-520-2309	Bldg & Grounds Maint/Repair	2,000	2,000	2,000
2,648	8,775	25,000	03-352-520-2316	Heavy Equipment	25,000	25,000	25,000
13,316	-	-	03-352-520-2317	Equipment & Parts Maintenance	-	-	-
-	762	50,000	03-352-520-2318	Lab Equipment & Supplies	25,000	25,000	25,000
160,252	140,300	100,000	03-352-520-2414	Water Quality Operations	126,500	126,500	126,500
42,158	-	-	03-352-520-2900	Transition Costs	-	-	-
497,224	471,506	653,950		Total Materials and Services	650,500	650,500	650,500
CAPITAL OUTLAY							
-	15,655	-	03-352-530-3001	Computer Hardware/software/pri	16,000	16,000	16,000
125	56,111	100,000	03-352-530-3102	Construction (CIP)	100,000	100,000	100,000
171,486	46,759	40,000	03-352-530-3300	Vehicle	20,000	20,000	20,000
171,611	118,525	140,000		Total Capital Outlay	136,000	136,000	136,000
DEBT SERVICE							
-	13,560	-	03-352-540-2000	Subscription Principal	15,000	15,000	15,000
-	126	-	03-352-540-2100	Subscription Interest	500	500	500
-	13,685	-		Total Debt Service	15,500	15,500	15,500
1,166,516	1,198,716	1,516,917		TOTAL PLANT 2 EXPENDITURES	1,493,073	1,493,073	1,493,073

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
355,457	407,393	413,679	03-353-510-1001	Salaries	576,576	576,576	576,576
11,964	14,609	20,707	03-353-510-1002	Overtime	38,971	38,971	38,971
56,130	83,473	123,335	03-353-510-1003	PERS Retirement	175,041	175,041	175,041
27,047	31,955	35,116	03-353-510-1004	Employer Payroll Taxes	50,049	50,049	50,049
86,255	90,923	105,673	03-353-510-1005	Employee Insurance	132,940	132,940	132,940
-	440	1,748	03-353-510-1006	Unemployment	2,113	2,113	2,113
4,469	5,699	13,372	03-353-510-1007	Workers Compensation Insurance	28,569	28,569	28,569
541,322	634,491	713,630		Total Personnel Services	1,004,259	1,004,259	1,004,259
MATERIALS AND SERVICES							
305	548	1,500	03-353-520-2001	Meetings & Travel	-	-	-
-	33	750	03-353-520-2003	Memberships-Dues-Publications	-	-	-
2,861	315	2,000	03-353-520-2004	Permit, Licenses & Fees	2,000	2,000	2,000
7,975	2,164	5,000	03-353-520-2005	Training	-	-	-
89,181	96,044	100,000	03-353-520-2101	Utilities	150,000	150,000	150,000
25,834	25,877	30,000	03-353-520-2102	Telephone	30,000	30,000	30,000
17	-	500	03-353-520-2105	Advertising/Legal Publications	-	-	-
36,716	32,276	100,000	03-353-520-2108	Contractual	50,000	50,000	50,000
10,213	20,922	50,000	03-353-520-2110	Emergency Repairs	50,000	50,000	50,000
-	-	500	03-353-520-2122	Duplicating/Data Processing	-	-	-
1,036	1,239	2,000	03-353-520-2123	Printing Supplies/Equipment	-	-	-
7,562	-	-	03-353-520-2131	OMI Contract	-	-	-
3,780	4,245	5,925	03-353-520-2201	Uniform Allowance	7,000	7,000	7,000
1,023	2,411	1,200	03-353-520-2205	Office Supplies	-	-	-
235	472	500	03-353-520-2206	Postage	-	-	-
1,739	4,936	5,000	03-353-520-2213	Safety Supplies	5,000	5,000	5,000
822	557	2,000	03-353-520-2223	Health Screenings	2,000	2,000	2,000
13,384	16,156	20,000	03-353-520-2228	Petroleum Products	50,000	50,000	50,000
3,580	4,871	4,000	03-353-520-2231	Small Tools	4,000	4,000	4,000
130,343	121,188	130,000	03-353-520-2303	Auto/Equipment Parts & Repairs	215,000	215,000	215,000

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/SANITARY 353 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES (continued)							
33,367	20,291	-	03-353-520-2308	Automotive Parts	-	-	-
-	-	-	03-353-520-2309	Bldg & Plant Maintenance	10,000	10,000	10,000
2,622	24,424	70,000	03-353-520-2316	Heavy Equipment Parts	70,000	70,000	70,000
54,891	-	-	03-353-520-2317	Equipment Parts & Maintenance	-	-	-
-	30,287	30,000	03-353-520-2400	System Repairs	200,000	200,000	200,000
14	-	-	03-353-520-2414	Water Quality Operations	-	-	-
28,357	-	-	03-353-520-2900	Transition Costs	-	-	-
455,856	409,255	560,875		Total Materials and Services	845,000	845,000	845,000
CAPITAL OUTLAY							
-	2,895	-	03-353-530-3001	Computer Hardware/software/pri	7,000	7,000	7,000
-	16,171	100,000	03-353-530-3102	Construction (CIP)	50,000	50,000	50,000
172,206	44,516	40,000	03-353-530-3300	Vehicle	20,000	20,000	20,000
172,206	63,582	140,000		Total Capital Outlay	77,000	77,000	77,000
DEBT SERVICE							
-	6,013	-	03-353-540-2000	Subscription Principal	6,500	6,500	6,500
-	126	-	03-353-540-2100	Subscription Interest	500	500	500
-	6,138	-		Total Debt Service	7,000	7,000	7,000
1,169,384	1,113,466	1,414,505		TOTAL WQ COLLECTIONS/SANITARY EXPENDITURES	1,933,259	1,933,259	1,933,259

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
240,575	270,650	269,436	03-355-510-1001	Salaries	359,395	359,395	359,395
5,003	6,172	11,436	03-355-510-1002	Overtime	22,364	22,364	22,364
44,575	55,636	81,858	03-355-510-1003	PERS Retirement	109,113	109,113	109,113
17,934	20,898	22,704	03-355-510-1004	Employer Payroll Taxes	30,848	30,848	30,848
62,952	63,294	68,539	03-355-510-1005	Employee Insurance	84,170	84,170	84,170
-	440	1,253	03-355-510-1006	Unemployment	1,360	1,360	1,360
3,343	3,968	7,856	03-355-510-1007	Workers Compensation Insurance	17,773	17,773	17,773
374,382	421,058	463,082		Total Personnel Services	625,023	625,023	625,023
MATERIALS AND SERVICES							
148	267	1,500	03-355-520-2001	Meetings & Travel	-	-	-
-	-	300	03-355-520-2003	Memberships-Dues-Publications	-	-	-
2,265	100	500	03-355-520-2004	Permits, Licenses & Fees	500	500	500
2,714	786	2,000	03-355-520-2005	Training	-	-	-
7,261	6,652	9,000	03-355-520-2101	Utilities	8,000	8,000	8,000
264	897	700	03-355-520-2102	Telephone	1,200	1,200	1,200
-	-	500	03-355-520-2105	Advertising/Legal Publications	-	-	-
12,054	1,912	10,000	03-355-520-2108	Contractual	2,000	2,000	2,000
-	-	50,000	03-355-520-2110	Emergency Repairs	50,000	50,000	50,000
857	704	2,000	03-355-520-2123	Printing Supplies/Equipment	-	-	-
2,836	-	-	03-355-520-2131	OMI Contract	-	-	-
1,603	1,772	5,925	03-355-520-2201	Uniform Allowance	7,000	7,000	7,000
428	842	700	03-355-520-2205	Office Supplies	-	-	-
226	325	300	03-355-520-2206	Postage	-	-	-
665	3,521	1,500	03-355-520-2213	Safety Supplies	1,700	1,700	1,700
236	340	500	03-355-520-2223	Health Screenings	500	500	500
18,671	20,574	20,000	03-355-520-2228	Petroleum Products	5,000	5,000	5,000
1,354	2,683	1,500	03-355-520-2231	Small Tools	1,500	1,500	1,500
11,833	22,503	45,000	03-355-520-2303	Auto/Equipment Parts & Repairs	15,000	15,000	15,000

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) FUND 03
EXPENDITURES**

COLLECTIONS/STORMWATER 355 (continued)

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
MATERIALS AND SERVICES (continued)							
22,039	25,442	-	03-355-520-2308	Automotive Parts	-	-	-
-	-	-	03-355-520-2309	Bldg & Plant Maintenance	3,000	3,000	3,000
5,337	10,028	35,000	03-355-520-2316	Heavy Equipment Parts	15,000	15,000	15,000
23,789	6,190	-	03-355-520-2317	Equipment Parts & Maintenance	-	-	-
-	21,575	10,000	03-355-520-2400	System Repairs	100,000	100,000	100,000
10	44	-	03-355-520-2414	Water Quality Operations	-	-	-
15,987	-	-	03-355-520-2900	Transition Costs	-	-	-
130,577	127,157	196,925		Total Materials and Services	210,400	210,400	210,400
CAPITAL OUTLAY							
-	-	-	03-355-530-3001	Computer Hardware/software	4,000	4,000	4,000
-	735	40,000	03-355-530-3102	Construction (CIP)	20,000	20,000	20,000
185,570	43,598	40,000	03-355-530-3300	Vehicle	20,000	20,000	20,000
185,570	44,333	80,000		Total Capital Outlay	44,000	44,000	44,000
DEBT SERVICE							
-	4,549	-	03-355-540-2000	Subscription Principal	5,000	5,000	5,000
-	126	-	03-355-540-2100	Subscription Interest	500	500	500
-	4,675	-		Total Debt Service	5,500	5,500	5,500
690,528	597,223	740,007		TOTAL WQ COLLECTIONS/STORMWATER EXPENDITURE	884,923	884,923	884,923
18,322,452	17,881,883	12,640,500		TOTAL WATER QUALITY FUND EXPENDITURES	16,152,900	16,152,900	16,152,900
18,322,452	17,881,883	12,640,500			16,152,900	16,152,900	16,152,900

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 2024-2025 BUDGET
HOTEL/MOTEL TAX FUND 05
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
223,013	281,436	225,000	05-000-300-0100	CARRYOVER BALANCE	220,000	220,000	220,000
				LODGING TAXES			
503,367	418,613	520,000	05-000-311-0100	Hotel/Motel Tax-General	629,000	629,000	629,000
621,530	517,110	643,000	05-000-311-0200	Hotel/Motel Tax-VCB	571,000	571,000	571,000
<u>1,124,897</u>	<u>935,723</u>	<u>1,163,000</u>	Total Lodging Taxes		<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>
				USE OF MONEY AND PROPERTY			
854	4,181	3,000	05-000-350-0100	Investment Interest Income	10,000	10,000	10,000
<u>854</u>	<u>4,181</u>	<u>3,000</u>	Total Use of Money and Property		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
				OTHER INCOME			
1,683	2,224	500	05-000-380-0100	Miscellaneous Revenue	2,000	2,000	2,000
<u>1,683</u>	<u>2,224</u>	<u>500</u>	Total Other Income		<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<u>1,350,447</u>	<u>1,223,564</u>	<u>1,391,500</u>	TOTAL HOTEL/MOTEL TAX FUND RESOURCES		<u>1,432,000</u>	<u>1,432,000</u>	<u>1,432,000</u>

**CITY OF COOS BAY 2024-2025 BUDGET
HOTEL/MOTEL TAX FUND 05
EXPENDITURES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
149,791	64,101	215,711	05-410-510-1001	Salaries	255,768	255,768	255,768
1,051	310	7,888	05-410-510-1002	Overtime	6,420	6,420	6,420
36,022	15,123	67,632	05-410-510-1003	PERS Retirement	77,224	77,224	77,224
11,154	5,146	18,072	05-410-510-1004	Employer Payroll Taxes	21,180	21,180	21,180
47,012	18,043	57,676	05-410-510-1005	Employee Insurance	57,776	57,776	57,776
-	440	990	05-410-510-1006	Unemployment	1,000	1,000	1,000
4,219	560	7,144	05-410-510-1007	Workers Compensation Insurance	5,043	5,043	5,043
<u>249,249</u>	<u>103,723</u>	<u>375,113</u>		Total Personnel Services	<u>424,411</u>	<u>424,411</u>	<u>424,411</u>
MATERIALS AND SERVICES							
21,865	21,297	22,000	05-410-520-2101	Tourism-related Utilities	23,000	23,000	23,000
50,716	59,580	27,500	05-410-520-2108	Contractual	43,100	43,100	43,100
1,040	1,092	1,000	05-410-520-2113	Audit Fees	1,200	1,200	1,200
2,042	5,543	7,440	05-410-520-2120	Insurance	6,500	6,500	6,500
9,587	28,798	50,000	05-410-520-2204	Community Events	83,500	83,500	83,500
156	222	500	05-410-520-2206	Postage	500	500	500
4,875	4,875	4,875	05-410-520-2307	Historical Rail Museum	4,875	4,875	4,875
1,522	2,874	7,500	05-410-520-2308	Sun Building Maintenance	5,000	5,000	5,000
466	4,521	7,500	05-410-520-2311	Egyptian Theater Maintenance	7,000	7,000	7,000
621,530	517,110	643,000	05-410-520-2429	Visitor's Convention Bureau	571,000	571,000	571,000
19,620	82,117	152,000	05-410-520-2433	Special Projects	77,000	77,000	77,000
36,876	40,652	30,000	05-410-520-2434	Visitor Information Center	50,000	50,000	50,000
49,467	36,492	35,000	05-410-520-2435	Art Museum Management	127,000	127,000	127,000
<u>819,762</u>	<u>805,172</u>	<u>988,315</u>		Total Materials and Services	<u>999,675</u>	<u>999,675</u>	<u>999,675</u>
DEBT SERVICE							
-	833	-	05-410-540-3000	Subscription Principal	900	900	900
-	46	-	05-410-540-3100	Subscription Interest	50	50	50
-	<u>879</u>	-		Total Materials and Services	<u>950</u>	<u>950</u>	<u>950</u>
-	-	<u>28,072</u>	05-410-560-6001	CONTINGENCY	<u>6,964</u>	<u>6,964</u>	<u>6,964</u>
<u>281,436</u>	<u>313,790</u>	-	05-410-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>1,350,447</u>	<u>1,223,564</u>	<u>1,391,500</u>		TOTAL HOTEL/MOTEL TAX FUND EXPENDITURES	<u>1,432,000</u>	<u>1,432,000</u>	<u>1,432,000</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

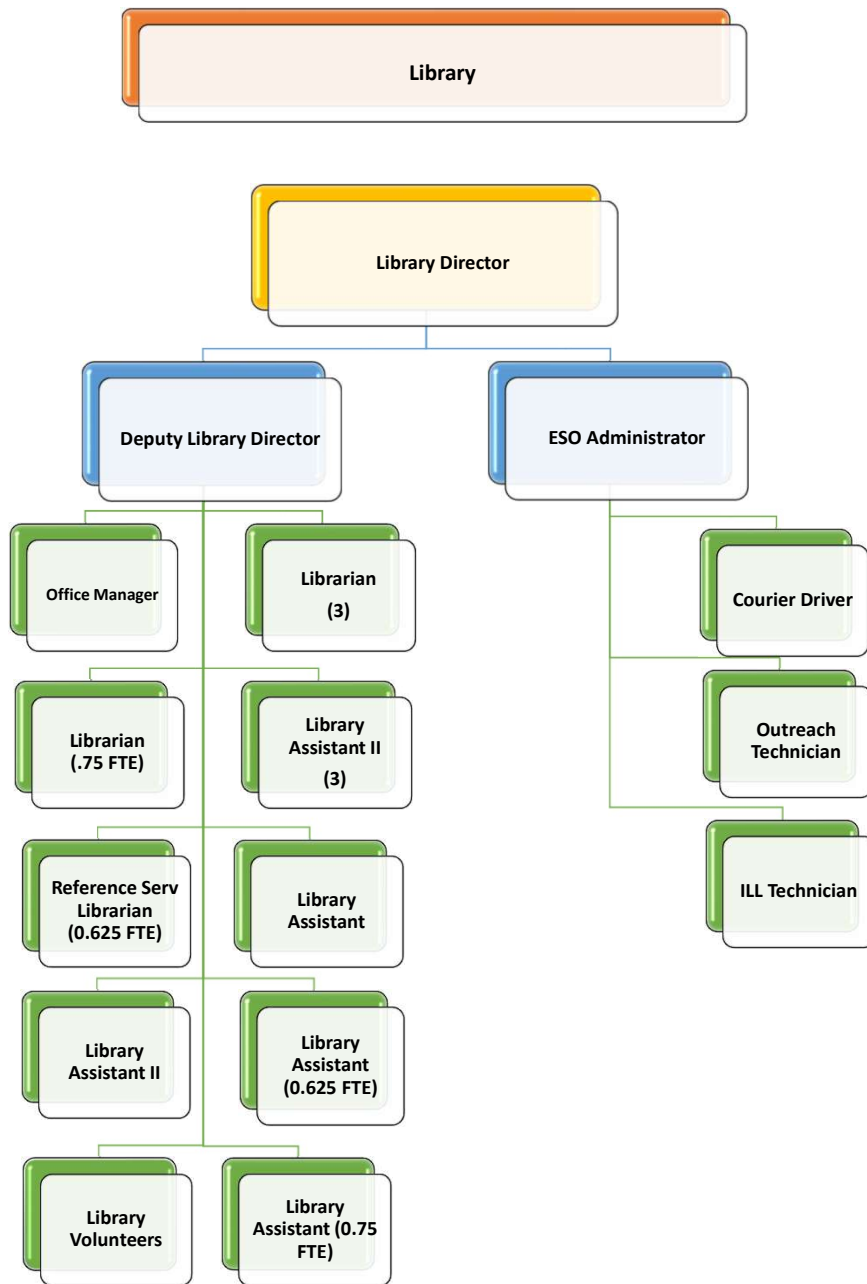
As a member of the Coos County Library Service District, Coos Bay Public Library provides many services for the citizens of Coos Bay and the surrounding area with a state-designated service area of approximately 28,800 people. It serves as a popular materials library, research and information service,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



**CITY OF COOS BAY 2024-2025 BUDGET
LIBRARY FUND 07
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
CARRYOVER BALANCE							
1,096,846	1,212,083	1,450,000	07-000-300-0100	Carryover Balance - unrestricted	1,225,000	1,225,000	1,225,000
150,000	200,000	250,000	07-000-300-0200	Carryover Balance - restricted (donation & furniture)	400,000	400,000	400,000
<u>1,246,846</u>	<u>1,412,083</u>	<u>1,700,000</u>	Total Carryover Balance		<u>1,625,000</u>	<u>1,625,000</u>	<u>1,625,000</u>
RESOURCES FROM OTHER AGENCIES							
2,374	2,252	500	07-000-340-0300	State Library Grant	2,200	2,200	2,200
13,000	29,250	5,000	07-000-340-0301	Grants	8,500	8,500	8,500
-	-	1,000	07-000-340-0303	Federal Grants	1,000	1,000	1,000
1,423,301	1,322,957	1,256,600	07-000-340-0900	Library Tax Base	1,260,000	1,260,000	1,260,000
<u>1,438,675</u>	<u>1,354,459</u>	<u>1,263,100</u>	Total Resources from Other Agencies		<u>1,271,700</u>	<u>1,271,700</u>	<u>1,271,700</u>
USE OF MONEY AND PROPERTY							
(6,104)	52,474	15,000	07-000-350-0100	Investment Interest Income	25,000	25,000	25,000
<u>(6,104)</u>	<u>52,474</u>	<u>15,000</u>	Total Use of Money and Property		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
CHARGES FOR CURRENT SERVICES							
3,732	4,084	2,500	07-000-360-0100	Copies	2,500	2,500	2,500
3,583	2,777	2,000	07-000-360-1800	Library Fees	2,500	2,500	2,500
<u>7,314</u>	<u>6,861</u>	<u>4,500</u>	Total Charges for Current Services		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER INCOME							
2,229	10,583	100	07-000-380-0100	Miscellaneous	100	100	100
26,097	26,097	26,000	07-000-380-0300	ESO Administration/Rent	26,000	26,000	26,000
39	319	500	07-000-380-0400	Reimbursements	500	500	500
140,092	34,334	12,000	07-000-380-0900	Gifts, Donations & Memorials	500	500	500
-	31,122	-	07-000-390-0100	Lease Financing Proceeds	-	-	-
-	639	-	07-000-390-0200	Subscription Financing Proceed	750	750	750
<u>168,456</u>	<u>103,094</u>	<u>38,600</u>	Total Other Income		<u>27,850</u>	<u>27,850</u>	<u>27,850</u>
<u>2,855,188</u>	<u>2,928,971</u>	<u>3,021,200</u>	TOTAL LIBRARY FUND RESOURCES		<u>2,954,550</u>	<u>2,954,550</u>	<u>2,954,550</u>

**CITY OF COOS BAY 2024-2025 BUDGET
LIBRARY FUND 07
EXPENDITURES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
623,907	713,526	823,554	07-510-510-1001	Salaries	861,830	861,830	861,830
147,394	173,218	244,324	07-510-510-1003	PERS Retirement	250,455	250,455	250,455
46,653	54,768	66,678	07-510-510-1004	Employer Payroll Taxes	69,757	69,757	69,757
143,840	159,993	199,054	07-510-510-1005	Employee Insurance	221,565	221,565	221,565
415	-	3,600	07-510-510-1006	Unemployment	3,600	3,600	3,600
721	758	973	07-510-510-1007	Workers Compensation Insurance	1,360	1,360	1,360
-	-	67	07-510-510-1008	Volunteer Workers Compensation	100	100	100
962,931	1,102,265	1,338,250		Total Personnel Services	1,408,667	1,408,667	1,408,667
MATERIALS AND SERVICES							
5,628	10,015	11,000	07-510-520-2005	Training,Meetings,Travel,Dues	11,000	11,000	11,000
30,096	29,165	37,000	07-510-520-2101	Utilities	32,000	32,000	32,000
19,487	21,228	21,000	07-510-520-2102	Telephone	22,000	22,000	22,000
9,025	8,555	20,000	07-510-520-2105	Advertising	15,000	15,000	15,000
57,719	101,417	225,000	07-510-520-2108	Contractual	152,000	152,000	152,000
6,304	8,077	14,400	07-510-520-2120	Insurance	15,000	15,000	15,000
7,856	10,679	8,200	07-510-520-2122	Duplicating\Data Processing	10,000	10,000	10,000
688	-	3,000	07-510-520-2123	Printing	2,000	2,000	2,000
3,124	4,142	7,000	07-510-520-2205	Office Supplies	5,000	5,000	5,000
7,253	2,641	12,000	07-510-520-2206	Postage	7,500	7,500	7,500
992	2,522	3,500	07-510-520-2225	Janitorial Supplies	3,500	3,500	3,500
11,253	26,442	100,000	07-510-520-2231	Small Equipment	30,000	30,000	30,000
1,763	36,219	8,000	07-510-520-2234	Grants	10,000	10,000	10,000
9,496	8,051	14,000	07-510-520-2235	Library Supplies	12,000	12,000	12,000
96,098	110,296	135,000	07-510-520-2236	Library Books & Records	125,000	125,000	125,000
10,009	8,608	12,000	07-510-520-2237	Periodicals	12,000	12,000	12,000
2,743	2,412	2,500	07-510-520-2239	State Aid to Children - Books	2,500	2,500	2,500
-	-	50,000	07-510-520-2240	Library Books/Records (Restr)	50,000	50,000	50,000
9,313	5,681	60,000	07-510-520-2241	Programming	50,000	50,000	50,000
9	123	20,000	07-510-520-2302	Office Equipment Rental	10,000	10,000	10,000
800	1,230	6,000	07-510-520-2303	Equipment Repairs/Replacement	5,000	5,000	5,000
9,024	9,532	15,000	07-510-520-2304	Equipment Maintenance Contract	12,000	12,000	12,000
686	819	7,000	07-510-520-2305	Vehicle Maintenance/Fuel	5,000	5,000	5,000
50,718	57,407	75,000	07-510-520-2309	Building & Grounds Maintenance	75,000	75,000	75,000
-	-	300,000	07-510-520-2310	Furniture (restricted)	350,000	350,000	350,000

**CITY OF COOS BAY 2024-2025 BUDGET
LIBRARY FUND 07
EXPENDITURES (continued)**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
MATERIALS AND SERVICES (continued)							
9	28	200	07-510-520-2406	Reimbursable	200	200	200
-	-	1,500	07-510-520-2424	Library Board	1,500	1,500	1,500
<u>125,528</u>	<u>30,938</u>	<u>25,000</u>	07-510-520-2450	Gifts, Donations & Memorials	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<u>475,621</u>	<u>496,227</u>	<u>1,193,300</u>	Total Materials and Services		<u>1,050,200</u>	<u>1,050,200</u>	<u>1,050,200</u>
CAPITAL OUTLAY							
-	639	-	07-510-530-3001	Computer Hardware & Software	750	750	750
-	<u>31,977</u>	-	07-510-530-3008	Vehicles	-	-	-
-	<u>32,616</u>	-	Total Capital Outlay		<u>750</u>	<u>750</u>	<u>750</u>
DEBT SERVICE							
4,447	4,506	50,000	07-510-540-1000	Lease Principal	5,000	5,000	5,000
107	78	5,000	07-510-540-1100	Lease Interest	200	200	200
0	0	-	07-510-540-1200	Non-Lease Component	500	500	500
-	3,783	-	07-510-540-2000	Enterprise Lease - Principal	4,000	4,000	4,000
-	504	-	07-510-540-2100	Enterprise Lease - Interest	750	750	750
-	10,195	-	07-510-540-3000	Subscription Principal	12,000	12,000	12,000
-	268	-	07-510-540-3100	Subscription Interest	500	500	500
<u>4,554</u>	<u>19,334</u>	<u>55,000</u>	Total Debt Service		<u>22,950</u>	<u>22,950</u>	<u>22,950</u>
-	-	<u>184,650</u>	07-510-560-6001	CONTINGENCY	<u>221,983</u>	<u>221,983</u>	<u>221,983</u>
<u>1,412,083</u>	<u>1,278,530</u>	<u>250,000</u>	07-510-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<u>2,855,188</u>	<u>2,928,971</u>	<u>3,021,200</u>	TOTAL LIBRARY FUND EXPENDITURES		<u>2,954,550</u>	<u>2,954,550</u>	<u>2,954,550</u>

BUILDING CODE DIVISION

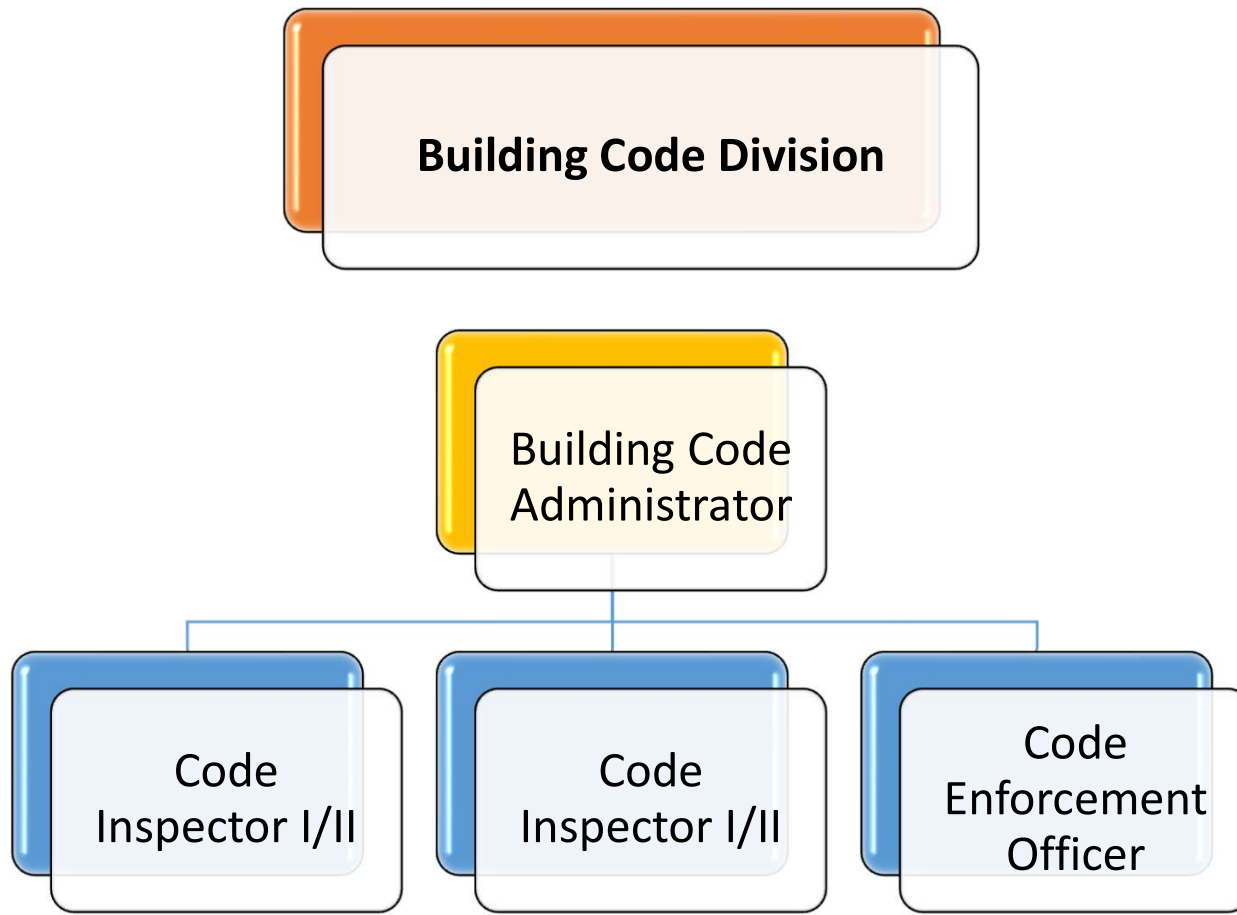
Description

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 4.45 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 2024-2025 BUDGET
BUILDING CODE FUND 08
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
503,212	310,774	250,000	08-000-300-0100	CARRYOVER BALANCE	247,000	247,000	247,000
LICENSES AND PERMITS							
140,619	168,114	150,000	08-000-330-0600	Plan Check	135,000	135,000	135,000
147,654	180,463	150,000	08-000-330-0700	Building Permits	185,000	185,000	185,000
-	-	200	08-000-330-0800	Plumbing Permits	200	200	200
50,227	74,038	50,000	08-000-330-0900	Mechanical Permits	55,000	55,000	55,000
-	-	100	08-000-330-1000	Electrical Permits	100	100	100
2,170	2,790	2,000	08-000-330-1400	Mobile Home Permits	2,400	2,400	2,400
27,501	35,552	10,000	08-000-330-1500	Other Permits	15,000	15,000	15,000
739	928	500	08-000-330-1600	Recording Fees Reimbursed	500	500	500
<u>368,909</u>	<u>461,885</u>	<u>362,800</u>		Total Licenses and Permits	<u>393,200</u>	<u>393,200</u>	<u>393,200</u>
INTERGOVERNMENTAL REVENUE							
-	-	500	08-000-340-0600	Intergovernmental Revenue	500	500	500
-	-	<u>500</u>		Total Intergovernmental Revenue	<u>500</u>	<u>500</u>	<u>500</u>
USE OF MONEY AND PROPERTY							
(1,009)	11,556	8,000	08-000-350-0100	Investment Interest Income	15,000	15,000	15,000
<u>(1,009)</u>	<u>11,556</u>	<u>8,000</u>		Total Use of Money and Property	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
OTHER RESOURCES							
110	363	200	08-000-380-0100	Miscellaneous Revenue	200	200	200
-	-	-	08-000-390-0200	Subscription Financing Proceed	750	750	750
<u>110</u>	<u>363</u>	<u>200</u>		Total Other Resources	<u>950</u>	<u>950</u>	<u>950</u>
<u>871,222</u>	<u>784,578</u>	<u>621,501</u>		TOTAL BUILDING CODE RESOURCES	<u>656,650</u>	<u>656,650</u>	<u>656,650</u>

**CITY OF COOS BAY 2024-2025 BUDGET
BUILDING CODE FUND 08
EXPENDITURES**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
PERSONNEL SERVICES							
262,756	269,441	287,916	08-304-510-1001	Salaries	349,679	349,679	349,679
462	358	2,384	08-304-510-1002	Overtime	3,672	3,672	3,672
50,229	60,483	85,895	08-304-510-1003	PERS Retirement	102,680	102,680	102,680
19,516	20,556	23,465	08-304-510-1004	Employer Payroll Taxes	28,558	28,558	28,558
67,208	55,610	66,977	08-304-510-1005	Employee Insurance	74,855	74,855	74,855
-	879	1,038	08-304-510-1006	Unemployment	1,155	1,155	1,155
1,266	1,731	2,701	08-304-510-1007	Workers Compensation Insurance	4,151	4,151	4,151
15,640	7,134	-	08-304-510-1009	Accrued Compensation Expense	-	-	-
417,076	416,194	470,377		Total Personnel Services	564,750	564,750	564,750
MATERIALS AND SERVICES							
416	3,878	5,000	08-304-520-2001	Meetings, Travel & Memberships	3,500	3,500	3,500
674	670	-	08-304-520-2004	Permits, License, Fees	500	500	500
6,844	8,384	10,000	08-304-520-2005	Training	8,000	8,000	8,000
-	2,294	5,000	08-304-520-2010	Codes, Standards, Publications	2,500	2,500	2,500
2,350	4,054	2,000	08-304-520-2102	Telephone	2,500	2,500	2,500
15,000	15,000	15,000	08-304-520-2104	Property/Office Lease	15,000	15,000	15,000
-	-	100	08-304-520-2105	Advertising	100	100	100
1,847	95	15,000	08-304-520-2108	Contractual	13,000	13,000	13,000
1,040	1,092	1,000	08-304-520-2113	Audit Fees	1,200	1,200	1,200
3,367	4,084	4,800	08-304-520-2120	Insurance	5,000	5,000	5,000
133	105	1,000	08-304-520-2122	Duplicating/Data Processing	500	500	500
-	65	500	08-304-520-2123	Printing	250	250	250
7,964	10,268	10,000	08-304-520-2200	Merchant Fees	9,000	9,000	9,000
637	-	750	08-304-520-2201	Uniform Allowance	750	750	750
1,001	850	750	08-304-520-2205	Office Supplies	750	750	750
748	264	500	08-304-520-2206	Postage	500	500	500
1,270	5,492	5,000	08-304-520-2216	Small Equipment	2,500	2,500	2,500
979	1,327	2,500	08-304-520-2228	Petroleum Products	1,500	1,500	1,500
-	-	1,000	08-304-520-2303	Equipment Repairs	500	500	500
566	75	2,500	08-304-520-2308	Automotive Parts	500	500	500
44,837	57,998	82,400		Total Materials and Services	68,050	68,050	68,050

**CITY OF COOS BAY 2024-2025 BUDGET
BUILDING CODE FUND 08
EXPENDITURES (continued)**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
CAPITAL OUTLAY							
<u>78,535</u>	-	-	08-304-530-3008	Vehicles	-	-	-
<u>78,535</u>	-	-	Total Capital Outlay		-	-	-
DEBT SERVICE							
-	-	21,000	08-304-540-1000	Enterprise Lease - Principal	-	-	-
-	-	4,000	08-304-540-1100	Enterprise Lease - Interest	-	-	-
-	833	-	08-304-540-2000	Subscription Principal	1,500	1,500	1,500
-	46	-	08-304-540-2100	Subscription Interest	100	100	100
-	<u>879</u>	<u>25,000</u>	Total Debt Service		<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
TRANSFERS OUT							
<u>20,000</u>	<u>20,000</u>	<u>12,000</u>	08-304-550-5045	TSF to Capital Improve Fund	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<u>20,000</u>	<u>20,000</u>	<u>12,000</u>	Total Transfers Out		<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
-	-	<u>31,724</u>	08-304-560-6001	CONTINGENCY	<u>14,250</u>	<u>14,250</u>	<u>14,250</u>
<u>310,774</u>	<u>289,507</u>	-	08-304-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>871,222</u>	<u>784,578</u>	<u>621,501</u>	TOTAL BUILDING CODE EXPENDITURES		<u>656,650</u>	<u>656,650</u>	<u>656,650</u>

NORTH COOS DISPATCH CENTER FUND

Program Description

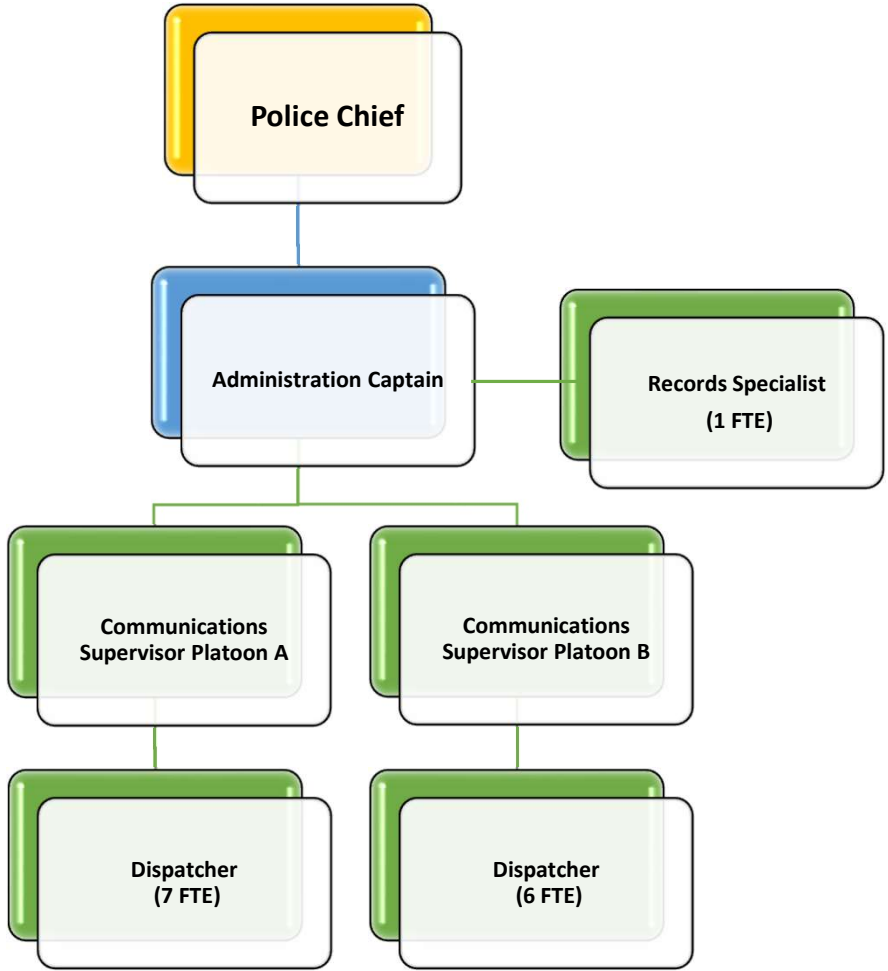
The North Coos Dispatch Center Fund (previously the 9-1-1 Tax Fund) accounts for the operations of the North Coos 911 Communications Center. The Center is one of Coos County's two 9-1-1 centers, and provides emergency dispatch services for the cities of Coos Bay, Coquille, and North Bend; Coquille Tribal 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 90,000 calls for public safety services as well as over 17,000 911 calls are received at the emergency communications center.

During FY24, Police Communications (242) was moved from within the General Fund into the North Coos Dispatch Center 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. With the FY25 budget, identifying true costs of service for the Center acknowledged support of a Records Specialist and Police Captain, both were added (in whole or in part) to this Fund.

Budgeted Personnel Expenses

Personnel related expenses listed within this fund reflect salary and associated benefits for 15.25 FTE.

North Coos Dispatch Center



CITY OF COOS BAY 2024-2025 BUDGET
NORTH COOS DISPATCH CENTER FUND 10 (renamed from 911 Tax Fund)
RESOURCES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
75,327	162,532	85,000	10-000-300-0100	CARRYOVER BALANCE	125,000	125,000	125,000
RESOURCES FROM OTHER AGENCIES							
149,338	146,811	175,000	10-000-340-1600	Coos Bay 911	200,000	200,000	200,000
35,466	36,981	45,000	10-000-340-2000	City of Coquille 911	50,000	50,000	50,000
-	72,475	90,000	10-000-340-2100	City of North Bend 911	90,000	90,000	90,000
<u>255,772</u>	<u>424,643</u>	<u>418,000</u>	10-000-340-2300	Dispatch Service Contracts	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>
<u>440,577</u>	<u>680,909</u>	<u>728,000</u>	Total Resources from Other Agencies		<u>775,000</u>	<u>775,000</u>	<u>775,000</u>
USE OF MONEY AND PROPERTY							
<u>(616)</u>	<u>4,192</u>	<u>3,000</u>	10-000-350-0100	Investment Interest Income	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<u>(616)</u>	<u>4,192</u>	<u>3,000</u>	Total Use of Money and Property		<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
OTHER RESOURCES							
<u>44</u>	<u>80</u>	<u>-</u>	10-000-380-0100	Miscellaneous Revenue	<u>100</u>	<u>100</u>	<u>100</u>
<u>44</u>	<u>80</u>	<u>-</u>	Total Other Resources		<u>100</u>	<u>100</u>	<u>100</u>
TRANSFERS IN							
-	-	1,319,969	10-000-390-1000	TSF from General Fund	1,417,126	1,417,126	1,417,126
-	-	-	10-000-390-4100	TSF from CAD Reserve Fund	35,000	35,000	35,000
-	-	-	10-000-390-4500	TSF from Capital Improve Fund	7,500	7,500	7,500
<u>-</u>	<u>-</u>	<u>1,319,969</u>	Total Transfers In		<u>1,459,626</u>	<u>1,459,626</u>	<u>1,459,626</u>
<u>515,331</u>	<u>847,714</u>	<u>2,135,969</u>	TOTAL NC DISPATCH FUND RESOURCES		<u>2,363,226</u>	<u>2,363,226</u>	<u>2,363,226</u>

CITY OF COOS BAY 2024-2025 BUDGET
NORTH COOS DISPATCH CENTER FUND 10 (renamed from 911 Tax Fund)
EXPENDITURES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
203,419	408,969	1,076,288	10-380-510-1001	Salaries	1,180,126	1,180,126	1,180,126
24,466	45,150	141,640	10-380-510-1002	Overtime	151,533	151,533	151,533
50,472	97,533	395,680	10-380-510-1003	PERS Retirement	435,478	435,478	435,478
16,928	34,859	98,401	10-380-510-1004	Employer Payroll Taxes	107,604	107,604	107,604
47,328	83,255	264,868	10-380-510-1005	Employee Insurance	325,551	325,551	325,551
-	-	5,018	10-380-510-1006	Unemployment	5,518	5,518	5,518
147	445	1,474	10-380-510-1007	Workers Compensation Insurance	4,335	4,335	4,335
342,761	670,212	1,983,369		Total Personnel Services	2,210,145	2,210,145	2,210,145
MATERIALS AND SERVICES							
-	409	1,500	10-380-520-2001	Meetings, Travel & Dues	1,500	1,500	1,500
-	2,039	9,800	10-380-520-2005	Training	11,000	11,000	11,000
7,006	7,029	9,000	10-380-520-2102	Telephone	7,500	7,500	7,500
-	-	35,500	10-380-520-2103	CAD/RMS Lease	35,500	35,500	35,500
-	-	3,000	10-380-520-2104	Technology & Equipment	3,000	3,000	3,000
3,032	14,095	38,000	10-380-520-2108	Contractual	30,000	30,000	30,000
-	-	2,300	10-380-520-2202	Uniform Allowance	2,300	2,300	2,300
-	382	2,500	10-380-520-2205	Office Supplies	1,000	1,000	1,000
-	8,283	1,000	10-380-520-2303	Equipment Repairs	1,500	1,500	1,500
10,038	32,238	102,600		Total Materials and Services	93,300	93,300	93,300
CAPITAL OUTLAY							
-	-	15,000	10-380-530-3023	Equipment	25,000	25,000	25,000
-	-	15,000		Total Capital Outly	25,000	25,000	25,000
DEBT SERVICE							
-	1,595	-	10-380-540-3000	Subscription Principal	2,000	2,000	2,000
-	51	-	10-380-540-3100	Subscription Interest	100	100	100
-	1,646	-		Total Debt Service	2,100	2,100	2,100
-	-	35,000	10-380-560-6001	CONTINGENCY	32,681	32,681	32,681
162,532	143,619	-	10-380-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
515,331	847,714	2,135,969		TOTAL NC DISPATCH FUND EXPENDITURES	2,363,226	2,363,226	2,363,226

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 2024-2025 BUDGET
GENERAL OBLIGATION (GO) BOND REDEMPTION FUND 11**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
571,921	138,555	100,000	11-000-300-0100	CARRYOVER BALANCE	203,000	203,000	203,000
PROPERTY TAXES							
509,030	515,837	493,000	11-000-310-0100	Current Property Taxes - GO	544,444	544,444	544,444
31,419	16,382	20,000	11-000-310-0200	Delinquent Property Taxes - GO	15,000	15,000	15,000
<u>540,448</u>	<u>532,219</u>	<u>513,000</u>		Total Property Taxes	<u>559,444</u>	<u>559,444</u>	<u>559,444</u>
USE OF MONEY AND PROPERTY							
1,266	13,374	1,000	11-000-350-0100	Investment Interest Income	5,000	5,000	5,000
<u>1,266</u>	<u>13,374</u>	<u>1,000</u>		Total Use of Money and Property	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>1,113,635</u>	<u>684,147</u>	<u>614,000</u>		TOTAL GO BOND REDEMPTION FUND RESOURCES	<u>767,444</u>	<u>767,444</u>	<u>767,444</u>
EXPENDITURES							
DEBT SERVICE							
460,000	-	-	11-600-540-4003	Principal-GO Bond Series 4/09	-	-	-
30,155	-	-	11-600-540-4004	Interest-GO Bond Series 4/09	-	-	-
-	466,000	473,000	11-600-540-4006	Principal-GO Bond Refi 10/20	476,000	476,000	476,000
-	24,574	20,000	11-600-540-4007	Interest-GO Bond Refi 10/20	14,000	14,000	14,000
484,926	-	-	11-600-540-5000	STIF Loan Repay-Rainy Day Fund	-	-	-
<u>975,081</u>	<u>490,574</u>	<u>493,000</u>		Total Debt Service	<u>490,000</u>	<u>490,000</u>	<u>490,000</u>
-	-	121,000	11-600-560-6001	RESERVED FOR FUTURE EXPENDITURE	<u>277,444</u>	<u>277,444</u>	<u>277,444</u>
<u>138,555</u>	<u>193,574</u>	-	11-600-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>1,113,635</u>	<u>684,147</u>	<u>614,000</u>		TOTAL GO BOND REDEMPTION FUND EXPENDITURES	<u>767,444</u>	<u>767,444</u>	<u>767,444</u>

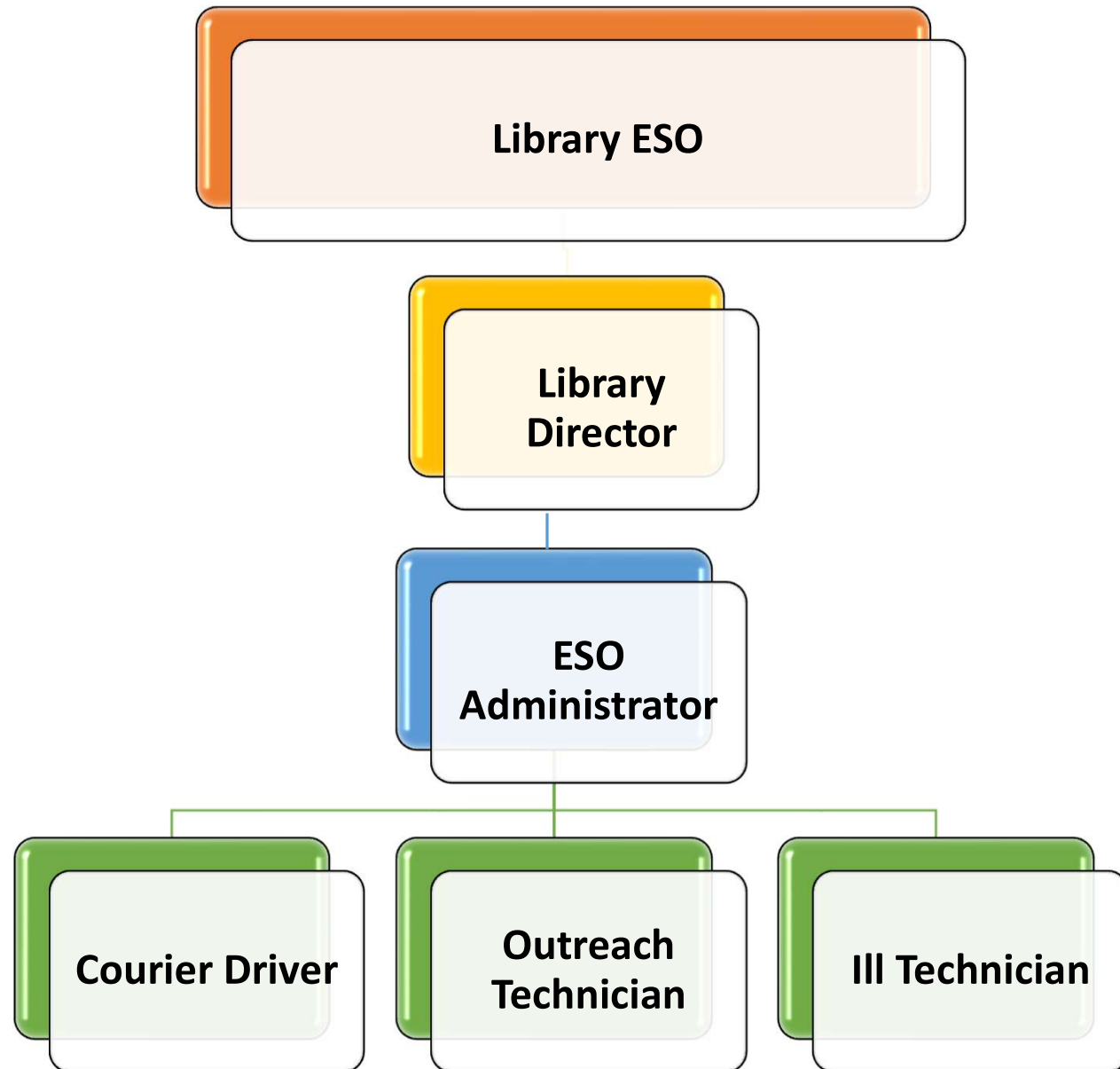
COOS COUNTY LIBRARY SERVICE DISTRICT – EXTENDED SERVICES OFFICE (ESO)

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.



**CITY OF COOS BAY 2024-2025 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
615,219	469,319	250,000	14-000-300-0100	CARRYOVER BALANCE	320,000	320,000	320,000
RESOURCES FROM OTHER AGENCIES							
6,136	6,422	6,500	14-000-340-0300	State Library Grant	6,500	6,500	6,500
-	-	100	14-000-340-0302	Gifts, Donations & Memorials	100	100	100
<u>490,000</u>	<u>657,469</u>	<u>720,520</u>	14-000-340-0900	ESO Intergov Coos County Reimb	<u>736,700</u>	<u>736,700</u>	<u>736,700</u>
<u>496,136</u>	<u>663,891</u>	<u>727,120</u>	Total Resources from Other Agencies		<u>743,300</u>	<u>743,300</u>	<u>743,300</u>
USE OF MONEY AND PROPERTY							
<u>(2,009)</u>	<u>12,309</u>	<u>1,000</u>	14-000-350-0100	Investment Interest Income	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>(2,009)</u>	<u>12,309</u>	<u>1,000</u>	Total Use of Money and Property		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER RESOURCES							
55,084	13,130	5,000	14-000-380-0100	Miscellaneous	7,500	7,500	7,500
56	37	200	14-000-380-0400	Reimbursements & Fines	200	200	200
<u>-</u>	<u>-</u>	<u>100</u>	14-000-380-0600	Equipment and Scrap Sales	<u>100</u>	<u>100</u>	<u>100</u>
<u>55,140</u>	<u>13,167</u>	<u>5,300</u>	Total Other Resources		<u>7,800</u>	<u>7,800</u>	<u>7,800</u>
<u>1,164,486</u>	<u>1,158,686</u>	<u>983,420</u>	TOTAL CCLSD ESO FUND RESOURCES		<u>1,076,100</u>	<u>1,076,100</u>	<u>1,076,100</u>

CITY OF COOS BAY 2024-2025 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
PERSONNEL SERVICES							
157,217	163,044	200,322	14-615-510-1001	Salaries	213,207	213,207	213,207
-	-	5,854	14-615-510-1002	Overtime	6,142	6,142	6,142
31,645	35,284	66,000	14-615-510-1003	PERS Retirement	70,328	70,328	70,328
11,635	11,882	16,707	14-615-510-1004	Employer Payroll Taxes	17,768	17,768	17,768
49,127	67,089	86,960	14-615-510-1005	Employee Insurance	87,506	87,506	87,506
-	-	2,000	14-615-510-1006	Unemployment	2,000	2,000	2,000
1,400	1,091	1,673	14-615-510-1007	Workers Compensation Insurance	2,364	2,364	2,364
<u>251,024</u>	<u>278,390</u>	<u>379,516</u>		Total Personnel Services	<u>399,315</u>	<u>399,315</u>	<u>399,315</u>
MATERIALS AND SERVICES							
198	2	5,200	14-615-520-2001	Training	5,200	5,200	5,200
1,578	-	3,525	14-615-520-2005	Meetings, Travel, & Dues	3,525	3,525	3,525
1,534	1,566	2,200	14-615-520-2102	Telephone	2,200	2,200	2,200
-	677	2,000	14-615-520-2105	Advertising	2,000	2,000	2,000
148,298	175,859	164,300	14-615-520-2108	Contractual	189,700	189,700	189,700
2,079	2,181	2,000	14-615-520-2113	Audit Fees	2,000	2,000	2,000
20,580	5,509	7,000	14-615-520-2116	Internet	15,500	15,500	15,500
3,435	4,010	8,000	14-615-520-2120	Insurance	8,000	8,000	8,000
-	75	2,000	14-615-520-2123	Printing	2,000	2,000	2,000
385	547	450	14-615-520-2201	Uniform Allowance	450	450	450
1,641	2,797	13,000	14-615-520-2205	Office Supplies	3,000	3,000	3,000
6,500	14,279	13,000	14-615-520-2206	Postage	15,000	15,000	15,000
220	1,514	2,000	14-615-520-2224	Data Processing/Duplicating	2,000	2,000	2,000
8,592	9,030	15,000	14-615-520-2228	Petroleum Products	15,000	15,000	15,000
2,025	3,545	25,000	14-615-520-2231	Small Equipment/Software	10,000	10,000	10,000
37,056	37,582	28,500	14-615-520-2236	Library Books & Records	40,000	40,000	40,000
4,518	5,646	6,500	14-615-520-2239	State Grant	6,500	6,500	6,500
85,676	-	-	14-615-520-2240	Other Grant Expenses	-	-	-
-	-	1,000	14-615-520-2303	Equipment Repairs	1,000	1,000	1,000
103,535	100,215	92,000	14-615-520-2304	Equipment Maintenance Contract	100,000	100,000	100,000
2,053	1,989	10,000	14-615-520-2308	Automotive Parts/Maintenance	10,000	10,000	10,000
41	137	2,000	14-615-520-2406	Reimbursable	2,000	2,000	2,000
14,048	10,493	17,000	14-615-520-2450	CCLSD Project	43,000	43,000	43,000
<u>443,993</u>	<u>377,654</u>	<u>421,675</u>		Total Materials and Services	<u>478,075</u>	<u>478,075</u>	<u>478,075</u>

**CITY OF COOS BAY 2024-2025 BUDGET
COOS COUNTY LIBRARY SERVICE DISTRICT (CCLSD) EXTENDED SERVICES OFFICE (ESO) FUND 14
EXPENDITURES (continued)**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
CAPITAL OUTLAY							
-	-	10,000	14-615-530-3001	Computer Hardware & Software	10,000	10,000	10,000
-	-	10,000	Total Capital Outlay		10,000	10,000	10,000
DEBT SERVICE							
146	582	55,000	14-615-540-1000	Lease Principal	15,000	15,000	15,000
4	18	5,000	14-615-540-1100	Lease Interest	2,000	2,000	2,000
-	27,678	-	14-615-540-3000	Subscription Principal	30,000	30,000	30,000
-	722	-	14-615-540-3100	Subscription Interest	1,000	1,000	1,000
150	29,000	60,000	Total Debt Service		48,000	48,000	48,000
-	-	112,229	14-615-560-6001	CONTINGENCY	140,710	140,710	140,710
469,319	473,641	-	14-615-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>1,164,486</u>	<u>1,158,686</u>	<u>983,420</u>	TOTAL CCLSD ESO FUND EXPENDITURES		<u>1,076,100</u>	<u>1,076,100</u>	<u>1,076,100</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 may come from the General Fund and Capital Improvement Fund, being transferred into this fund, as well as a portion of fire service contracts, interest and property lease proceeds.

**CITY OF COOS BAY 2024-2025 BUDGET
FIRE EQUIPMENT RESERVE FUND 27**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
47,643	64,671	280,000	27-000-300-0100	CARRYOVER BALANCE	437,000	437,000	437,000
USE OF MONEY AND PROPERTY							
(344)	4,958	750	27-000-350-0100	Investment Interest Income	5,000	5,000	5,000
-	5,000	9,000	27-000-350-1000	Property Lease	9,000	9,000	9,000
<u>(344)</u>	<u>9,958</u>	<u>9,750</u>		Total Use of Money and Property	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
SERVICES							
-	-	-	27-000-360-0575	Fire Protection - Garnet	24,000	24,000	24,000
-	6,397	5,175	27-000-360-0600	Fire Protection - Bunker Hill	59,200	59,200	59,200
-	6,357	5,148	27-000-360-0700	Fire Protection - Timber Park	43,800	43,800	43,800
-	12,918	10,458	27-000-360-0900	Fire Protection - Libby Rural	102,900	102,900	102,900
<u>-</u>	<u>25,673</u>	<u>20,781</u>		Total Services	<u>229,900</u>	<u>205,900</u>	<u>205,900</u>
OTHER RESOURCES							
5,000	-	-	27-000-380-0100	Miscellaneous	-	-	-
<u>5,000</u>	<u>-</u>	<u>-</u>		Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN							
12,372	100,000	100,000	27-000-390-0100	TSF from General Fund	100,000	100,000	100,000
-	100,000	-	27-000-390-1045	TSF from Capital Improvement	-	-	-
<u>12,372</u>	<u>200,000</u>	<u>100,000</u>		Total Transfers In	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<u>64,671</u>	<u>300,302</u>	<u>410,531</u>		TOTAL FIRE EQUIPMENT RESERVE FUND RESOURCES	<u>780,900</u>	<u>756,900</u>	<u>756,900</u>
EXPENDITURES							
CAPITAL OUTLAY							
-	-	35,000	27-835-530-3033	Equipment	5,900	5,900	5,900
-	-	375,531	27-835-530-3034	Vehicle	775,000	775,000	775,000
<u>-</u>	<u>-</u>	<u>410,531</u>		Total Capital Outlay	<u>780,900</u>	<u>780,900</u>	<u>780,900</u>
<u>64,671</u>	<u>300,302</u>	<u>-</u>	27-835-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>64,671</u>	<u>300,302</u>	<u>410,531</u>		TOTAL FIRE EQUIPMENT RESERVE FUND EXPENDITURES	<u>780,900</u>	<u>780,900</u>	<u>780,900</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 2024-2025 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
5,050,444	5,793,495	7,355,494	29-000-300-0100	CARRYOVER BALANCE	5,109,258	5,109,258	5,109,258
				USE OF MONEY AND PROPERTY			
(31,267)	256,576	40,000	29-000-350-0100	Investment Interest Income	425,000	425,000	425,000
<u>(31,267)</u>	<u>256,576</u>	<u>40,000</u>		Total Use of Money and Property	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>
				SERVICES			
-	-	5,000	29-000-360-1000	In Lieu Of Other Reimbursement	5,000	5,000	5,000
<u>-</u>	<u>-</u>	<u>5,000</u>		Total Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
				OTHER FINANCING SOURCES			
-	1,927	-	29-000-380-0100	Miscellaneous Revenue	5,000	5,000	5,000
41,441	27,407	100,000	29-000-380-0200	Business OR Grant-Tidegates	-	-	-
82,047	58,235	2,200,000	29-000-380-0403	DEQ SRF #R24001 Loan Proceeds	200,000	200,000	200,000
-	-	-	29-000-380-0404	DEQ SRF #R24002 Loan Proceeds	-	-	-
-	-	-	29-000-380-0405	DEQ SRF #R24003 Loan Proceeds	-	-	-
80,984	874,686	10,000,000	29-000-380-0406	DEQ SRF #R24004 Loan Proceeds	12,000,000	12,000,000	12,000,000
594,842	114,158	-	29-000-380-0407	DEQ SRF #R24005 Loan Proceeds	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	29-000-380-0408	Business OR Loan Proceeds	100,000	100,000	100,000
<u>799,314</u>	<u>1,076,413</u>	<u>12,300,000</u>		Total Other Financing Sources	<u>12,305,000</u>	<u>12,300,000</u>	<u>12,300,000</u>
				TRANSFERS IN			
2,000,000	4,361,000	-	29-000-390-0900	TSF from Water Quality Fund	1,981,369	1,981,369	1,981,369
<u>2,000,000</u>	<u>4,361,000</u>	<u>-</u>		Total Transfers In	<u>1,981,369</u>	<u>1,981,369</u>	<u>1,981,369</u>
<u>7,818,491</u>	<u>11,487,485</u>	<u>19,700,494</u>		TOTAL WQ IMPROVEMENT FUND RESOURCES	<u>19,825,627</u>	<u>19,820,627</u>	<u>19,820,627</u>

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY (WQ) IMPROVEMENT FUND 29
EXPENDITURES**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
CAPITAL OUTLAY							
-	-	110,494	29-810-530-2000	Other In Lieu Of Reimbursed	134,128	134,128	134,128
57,566	72,097	100,000	29-810-530-3001	Stormwater Collection Projects	900,000	900,000	900,000
70,386	103,494	100,000	29-810-530-3002	Water Quality Plant 1	160,000	160,000	160,000
102,410	71,672	750,000	29-810-530-3003	Water Quality Plant 2	600,000	600,000	600,000
77,406	110,280	3,100,000	29-810-530-3004	WQ Collections Systems	2,200,000	2,200,000	2,200,000
-	-	-	29-810-530-3008	Vehicles	-	-	-
840,741	715,175	1,155,494	29-810-530-3010	WW Unplanned/Emergency	1,000,000	1,000,000	1,000,000
107,946	45,894	2,200,000	29-810-530-3021	DEQ SRF #R24001 WWTP2 SO	200,000	200,000	200,000
-	-	-	29-810-530-3022	DEQ SRF #R24002 PS17/FM	-	-	-
-	-	-	29-810-530-3023	DEQ SRF #R24003 Sponsor Opt	-	-	-
135,893	1,066,152	10,000,000	29-810-530-3024	DEQ SRF #R24004 WWTP1	12,000,000	12,000,000	12,000,000
591,207	114,439	-	29-810-530-3025	DEQ SRF #R24005 Sponsor Opt	-	-	-
41,440	30,419	100,000	29-810-530-3026	Business OR-Tidegates	100,000	100,000	100,000
<u>2,024,996</u>	<u>2,329,623</u>	<u>17,615,988</u>		Total Capital Outlay	<u>17,294,128</u>	<u>17,294,128</u>	<u>17,294,128</u>
<u>5,793,495</u>	<u>9,157,862</u>	<u>2,084,506</u>	29-810-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>2,531,499</u>	<u>2,531,499</u>	<u>2,531,499</u>
<u>7,818,491</u>	<u>11,487,485</u>	<u>19,700,494</u>		TOTAL WQ IMPROVEMENT FUND EXPENDITUR	<u>19,825,627</u>	<u>19,825,627</u>	<u>19,825,627</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 2025 staff is estimating \$375,000 available for repair/maintenance.

**CITY OF COOS BAY 2024-2025 BUDGET
JURISDICTIONAL EXCHANGE STREETS RESERVE FUND 39**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
CARRYOVER BALANCE							
4,800,000	4,800,000	4,800,000	39-000-300-0100	Carryover Balance - Non-Spendable	4,800,000	4,800,000	4,800,000
161,202	138,033	175,000	39-000-300-0100	Carryover Balance - Spendable	200,000	200,000	200,000
<u>4,961,202</u>	<u>4,938,033</u>	<u>4,975,000</u>		Total Carryover Balance	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
USE OF MONEY AND PROPERTY							
(23,169)	180,469	15,000	39-000-350-0100	Investment Interest Income	175,000	175,000	175,000
<u>(23,169)</u>	<u>180,469</u>	<u>15,000</u>		Total Use of Money and Property	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
<u>4,938,033</u>	<u>5,118,502</u>	<u>4,990,000</u>		TOTAL JURIS EXCHG STREETS RES FUND RESOURCES	<u>5,175,000</u>	<u>5,175,000</u>	<u>5,175,000</u>
EXPENDITURES							
MATERIALS AND SERVICES							
-	-	190,000	39-880-520-2108	Contractual	375,000	375,000	375,000
<u>-</u>	<u>-</u>	<u>190,000</u>		Total Materials and Services	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
<u>-</u>	<u>-</u>	<u>4,800,000</u>	39-880-560-6005	RESERVE FOR FUTURE EXPENDITURES	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,800,000</u>
<u>4,938,033</u>	<u>5,118,502</u>	<u>-</u>	39-880-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,938,033</u>	<u>5,118,502</u>	<u>4,990,000</u>		TOTAL JURIS EXCHG STREETS RES FUND EXPENDITURES	<u>5,175,000</u>	<u>5,175,000</u>	<u>5,175,000</u>

CAD GROUP RESERVE FUND

Program Description

In FY25, this fund is being transferred into the North Coos Dispatch Center Fund (Fund 10), in an effort to ensure the full cost of operating and managing the 9-1-1 Communication Center. Upon transfer of the residual equity from this fund, Fund 41, into Fund 10 (North Coos Dispatch Center Fund), this fund will remain in the budget through FY28.

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 2024-2025 BUDGET
CAD GROUP RESERVE FUND 41**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
8,810	17,854	33,000	41-000-300-0100	CARRYOVER BALANCE	35,000	35,000	35,000
REVENUE FROM OTHER AGENCIES							
-	-	1,500	41-000-340-1500	City of Coquille	-	-	-
-	-	500	41-000-340-1800	Coquille Indian Tribe	-	-	-
<u>-</u>	<u>-</u>	<u>2,000</u>	Total Revenue from Other Agencies		<u>-</u>	<u>-</u>	<u>-</u>
USE OF MONEY AND PROPERTY							
(100)	1,438	100	41-000-350-0100	Investment Interest Income	-	-	-
<u>(100)</u>	<u>1,438</u>	<u>100</u>	Total Use of Money and Property		<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN							
-	-	-	41-000-390-1500	TSF from Technology Fund	-	-	-
10,000	15,000	15,000	41-000-390-1545	TSF from Capital Improve Fund	-	-	-
<u>10,000</u>	<u>15,000</u>	<u>15,000</u>	Total Transfers In		<u>-</u>	<u>-</u>	<u>-</u>
<u>18,711</u>	<u>34,292</u>	<u>50,100</u>	TOTAL CAD GROUP RESERVE FUND RESOURCES		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
EXPENDITURES							
MATERIALS AND SERVICES							
-	-	500	41-890-520-2101	Utilities	-	-	-
856	874	1,500	41-890-520-2108	Contractual	-	-	-
-	-	2,200	41-890-520-2231	Small Equipment	-	-	-
<u>856</u>	<u>874</u>	<u>4,200</u>	Total Materials and Services		<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY							
-	-	45,900	41-890-530-3001	Computer Hardware & Software	-	-	-
<u>-</u>	<u>-</u>	<u>45,900</u>	Total Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>
RESIDUAL EQUITY TRANSFER/FUND CLOSURE							
-	-	-	41-890-550-5010	TSF to 911 Tax Fund (North Coos Dispatch Center)	35,000	35,000	35,000
<u>-</u>	<u>-</u>	<u>-</u>	Total Residual Equity Transfer		<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<u>17,854</u>	<u>33,419</u>	<u>-</u>	41-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>18,711</u>	<u>34,292</u>	<u>50,100</u>	TOTAL CAD GROUP RESERVE FUND EXPENDITURES		<u>35,000</u>	<u>35,000</u>	<u>35,000</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 2024-2025 BUDGET
RAINY DAY RESERVE FUND 42**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
532,152	1,071,531	1,154,000	42-000-300-0100	CARRYOVER BALANCE	1,140,000	1,140,000	1,140,000
USE OF MONEY AND PROPERTY							
(5,607)	39,710	10,000	42-000-350-0100	Investment Interest Income	25,000	25,000	25,000
<u>(5,607)</u>	<u>39,710</u>	<u>10,000</u>		Total Use of Money and Property	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
REPAYMENT-SHORT TERM INTERFUND LOAN							
484,926	-	-	42-000-380-1011	STIF Loan Repayment	-	-	-
<u>484,926</u>	<u>-</u>	<u>-</u>		Total Repayments	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN							
60,061	80,340	107,500	42-000-390-0800	TSF from General Fund	81,250	81,250	81,250
<u>60,061</u>	<u>80,340</u>	<u>107,500</u>		Total Transfers In	<u>81,250</u>	<u>81,250</u>	<u>81,250</u>
<u>1,071,531</u>	<u>1,191,581</u>	<u>1,271,500</u>		TOTAL RAINY DAY RESERVE FUND RESOURCES	<u>1,246,250</u>	<u>1,246,250</u>	<u>1,246,250</u>
EXPENDITURES							
MATERIALS AND SERVICES							
-	-	50,000	42-890-520-2108	Contractual	50,000	50,000	50,000
<u>-</u>	<u>-</u>	<u>50,000</u>		Total Materials and Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
CAPITAL OUTLAY							
-	34,785	1,221,500	42-890-530-3001	Construction	1,196,250	1,196,250	1,196,250
<u>-</u>	<u>34,785</u>	<u>1,221,500</u>		Total Capital Outlay	<u>1,196,250</u>	<u>1,196,250</u>	<u>1,196,250</u>
<u>1,071,531</u>	<u>1,156,796</u>	<u>-</u>	42-890-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,071,531</u>	<u>1,191,581</u>	<u>1,271,500</u>		TOTAL RAINY DAY RESERVE FUND EXPENDITURES	<u>1,246,250</u>	<u>#REF!</u>	<u>#REF!</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 – For FY25, street improvement related funding elements are moved to the Transportation Fund (Fund 2, previously named State Gas Tax). This will provide for ability to know the full costs of operating and maintaining the transportation infrastructure within Coos Bay. Prior to FY25, 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 - For FY25, street improvement related funding elements are moved to the Transportation Fund (Fund 2, previously named State Gas Tax). This will provide for ability to know the full costs of operating and maintaining the transportation infrastructure within Coos Bay. Prior to FY25, 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 2024-2025 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
-	2,292,165	2,800,000	45-000-300-0100	CARRYOVER BALANCE	2,523,000	2,523,000	2,523,000
REVENUE FROM OTHER AGENCIES							
76,350	-	100,000	45-000-340-0300	State Grants	100,000	100,000	100,000
13,082	12,514	12,231	45-000-340-0800	State Gas Tax	-	-	-
250,532	-	660,000	45-000-340-1200	STBG Funds (formerly STP)	-	-	-
<u>339,964</u>	<u>12,514</u>	<u>772,231</u>	Total Revenue from Other Agencies		<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
FRANCHISE TAXES							
-	334,771	300,000	45-000-320-0100	Electric Utility Franchise Fees	-	-	-
-	<u>334,771</u>	<u>300,000</u>	Total Franchises Taxes		-	-	-
USE OF MONEY AND PROPERTY							
(9,669)	91,525	12,000	45-000-350-0100	Investment Interest Income	15,000	15,000	15,000
<u>(9,669)</u>	<u>91,525</u>	<u>12,000</u>	Total Use of Money and Property		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
SERVICES							
1,030,278	1,042,399	975,000	45-000-360-0100	Transportation Utility Fee	-	-	-
32,938	35,087	40,000	45-000-360-0200	Technology Fee	40,000	40,000	40,000
<u>1,063,216</u>	<u>1,077,486</u>	<u>1,015,000</u>	Total Services		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
REPAYMENTS							
-	-	500	45-000-370-0200	Interest Payments (Dist 98)	500	500	500
-	7,155	500	45-000-370-0300	Principal Payments (Dist 2009)	500	500	500
-	3,845	500	45-000-370-0400	Interest Payments (Dist 2009)	500	500	500
-	<u>11,000</u>	<u>1,500</u>	Total Repayments		<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
OTHER RESOURCES							
259	38,143	500	45-000-380-0100	Miscellaneous	500	500	500
25,000	67,000	500	45-000-380-0320	Private Grants/Donations	500	500	500
-	-	500	45-000-380-0500	Property Sales	500	500	500
25,478	-	500	45-000-380-0700	Equipment/Scrap Sales	500	500	500
379,873	38,940	-	45-000-380-0900	Timber Sales	235,000	235,000	235,000
2,415	2,540	2,500	45-000-380-1000	Gifts & Donations	2,500	2,500	2,500
<u>433,025</u>	<u>146,623</u>	<u>4,500</u>	Total Other Resources		<u>239,500</u>	<u>239,500</u>	<u>239,500</u>

**CITY OF COOS BAY 2024-2025 BUDGET
CAPITAL IMPROVEMENT FUND 45
RESOURCES (continued)**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
TRANSFERS IN							
314,000	350,000	200,000	45-000-390-0100	TSF from General Fund	80,000	80,000	80,000
303,582	27,000	20,000	45-000-390-0200	TSF from Gas Tax Fund	12,000	12,000	12,000
120,000	120,000	80,000	45-000-390-0300	TSF from Water Quality Fund	100,000	100,000	100,000
20,000	20,000	12,000	45-000-390-0800	TSF from Building Codes Fund	8,000	8,000	8,000
<u>757,582</u>	<u>517,000</u>	<u>312,000</u>	Total Transfers In		<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
RESIDUAL EQUITY TRANSFER/FUND CLOSURES							
179,910	-	-	45-000-390-1500	TSF from Special LID Fund	-	-	-
771,657	-	-	45-000-390-1600	TSF from Street Improve Fund	-	-	-
69,486	-	-	45-000-390-1700	TSF from Parks Improve Fund	-	-	-
5,916	-	-	45-000-390-1800	TSF from Bike/Ped Path Fund	-	-	-
162,629	-	-	45-000-390-3400	TSF from Major Capital Fund	-	-	-
119,684	-	-	45-000-390-4000	TSF from Technology Fund	-	-	-
<u>1,309,282</u>	<u>-</u>	<u>-</u>	Total Residual Equity Transfer		<u>-</u>	<u>-</u>	<u>-</u>
<u>3,893,400</u>	<u>4,483,085</u>	<u>5,217,231</u>	TOTAL CAPITAL IMPROVEMENT FUND RESOURCES		<u>3,119,000</u>	<u>3,119,000</u>	<u>3,119,000</u>

**CITY OF COOS BAY 2024-2025 BUDGET
CAPITAL IMPROVEMENT FUND 45
EXPENDITURES**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
MATERIALS AND SERVICES							
156,486	139,297	250,090	45-450-520-2108	Contractual	148,000	148,000	148,000
359	527	1,000	45-450-520-2220	Merchant Fees	1,500	1,500	1,500
22,950	5,940	77,000	45-450-520-2250	Computer Hardware/Soft, Equip	50,971	50,971	50,971
73,339	6,852	100,000	45-450-520-2300	Timber Costs	50,000	50,000	50,000
<u>253,134</u>	<u>152,616</u>	<u>428,090</u>	Total Materials and Services		<u>250,471</u>	<u>250,471</u>	<u>250,471</u>
CAPITAL OUTLAY							
-	-	184,485	45-450-530-3150	Construction - Special Improvement (LID)	209,427	209,427	209,427
822,012	1,282,630	3,692,407	45-450-530-3160	Construction-Streets	-	-	-
200,000	1,575	438,429	45-450-530-3170	Construction-Parks	437,102	437,102	437,102
590	-	50,000	45-450-530-3171	Construction-Choshi (restrict)	50,000	50,000	50,000
(40,000)	6,013	116,227	45-450-530-3180	Construction-Bike/Ped Paths	-	-	-
58,800	114,031	57,593	45-450-530-3340	Police Vehicles/Outfitting	136,500	136,500	136,500
169,327	2,315	-	45-450-530-3341	Police Equipment	-	-	-
85,965	65,194	12,000	45-450-530-3342	Fire Vehicles/Equipment	25,000	25,000	25,000
-	9,432	88,000	45-450-530-3343	Building Improvements	25,000	25,000	25,000
41,406	154,815	135,000	45-450-530-3350	Computer Hardware	-	-	-
<u>1,338,100</u>	<u>1,636,006</u>	<u>4,774,141</u>	Total Capital Outlay		<u>883,029</u>	<u>883,029</u>	<u>883,029</u>
DEBT SERVICE							
-	66,047	-	45-450-540-3000	Subscription Principal	70,000	70,000	70,000
-	2,056	-	45-450-540-3100	Subscription Interest	3,000	3,000	3,000
-	<u>68,103</u>	-	Total Debt Service		<u>73,000</u>	<u>73,000</u>	<u>73,000</u>
TRANSFERS OUT							
-	-	-	45-450-550-1002	TSF to State Gas Tax Fund (Transportation)	1,905,000	1,905,000	1,905,000
-	100,000	-	45-450-550-1027	TSF to Fire Equipment Reserve	-	-	-
-	-	-	45-450-550-1010	TSF to 911 Tax Fund (North Coos Dispatch Center)	7,500	7,500	7,500
10,000	15,000	15,000	45-450-550-1041	TSF to CAD Reserve Fund	-	-	-
<u>10,000</u>	<u>115,000</u>	<u>15,000</u>	Total Transfers Out		<u>1,912,500</u>	<u>1,912,500</u>	<u>1,912,500</u>
<u>2,292,165</u>	<u>2,511,360</u>	-	45-450-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>3,893,400</u>	<u>4,483,085</u>	<u>5,217,231</u>	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES		<u>3,119,000</u>	<u>3,119,000</u>	<u>3,119,000</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 2024-2025 BUDGET
SYSTEM DEVELOPMENT CHARGES (SDC) FUND 46**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
-	289,871	300,000	46-000-300-0100	CARRYOVER BALANCE	310,000	310,000	310,000
USE OF MONEY AND PROPERTY							
(1,283)	10,539	3,500	46-000-350-0100	Investment Interest Income	5,000	5,000	5,000
<u>(1,283)</u>	<u>10,539</u>	<u>3,500</u>		Total Use of Money and Property	<u>5,000</u>	<u>5,000</u>	<u>5,000</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>291,155</u>	<u>-</u>	<u>-</u>		Total Residual Equity Transfer	<u>-</u>	<u>-</u>	<u>-</u>
<u>289,872</u>	<u>300,410</u>	<u>303,500</u>		TOTAL SDC FUND RESOURCES	<u>315,000</u>	<u>315,000</u>	<u>315,000</u>
EXPENDITURES							
CAPITAL OUTLAY							
-	-	14,662	46-460-530-3102	Construction-Treatment Improvement (WQ)	15,218	15,218	15,218
-	-	14,649	46-460-530-3103	Construction-Treatment Reimbursement (WQ)	15,204	15,204	15,204
-	-	1,464	46-460-530-3104	Construction-Treatment Compliance (WQ)	1,520	1,520	1,520
-	-	170,843	46-460-530-3105	Construction-Collections Improvement (WQ)	177,317	177,317	177,317
-	-	38,488	46-460-530-3106	Construction-Collections Reimbursement (WQ)	39,947	39,947	39,947
-	-	38,488	46-460-530-3107	Construction-Collections Compliance (WQ)	39,946	39,946	39,946
-	-	2,288	46-460-530-3108	CSD Const.-Treatment Improvement (WQ)	2,375	2,375	2,375
-	-	575	46-460-530-3109	CSD Const.-Treatment Reimbursement (WQ)	597	597	597
-	-	341	46-460-530-3110	CSD Const.-Treatment Compliance (WQ)	354	354	354
-	-	17,629	46-460-530-3111	Construction-Improvement Fee (STORM)	18,297	18,297	18,297
-	-	4,073	46-460-530-3112	Construction-Compliance Fee (STORM)	4,227	4,227	4,227
<u>-</u>	<u>-</u>	<u>303,500</u>		Total Capital Outlay	<u>315,000</u>	<u>315,000</u>	<u>315,000</u>
<u>289,872</u>	<u>300,410</u>	<u>-</u>	46-460-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>289,872</u>	<u>300,410</u>	<u>303,500</u>		TOTAL SDC FUND EXPENDITURES	<u>315,000</u>	<u>315,000</u>	<u>315,000</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 2024-2025 BUDGET
REVENUE BOND FUND 12**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
5,563,458	-	-	12-000-300-0100	CARRYOVER BALANCE	-	-	-
RESOURCES FROM OTHER AGENCIES							
-	-	-	12-000-340-1100	Water Board Bond Payments	-	-	-
-	-	-		Total Resources from Other Agencies	-	-	-
<u>5,563,458</u>	<u>-</u>	<u>-</u>		TOTAL REVENUE BOND FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
<u>5,563,458</u>	<u>-</u>	<u>-</u>	12-610-550-5008	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,563,458</u>	<u>-</u>	<u>-</u>		TOTAL REVENUE BOND FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
SPECIAL IMPROVEMENT (LID) FUND 15**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>	<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES						
179,910	-	-	15-000-300-0100	-	-	-
USE OF MONEY AND PROPERTY						
<u>-</u>	<u>-</u>	<u>-</u>	15-000-350-0100 Interest	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	Total Use of Money and Property	<u>-</u>	<u>-</u>	<u>-</u>
<u>179,910</u>	<u>-</u>	<u>-</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
<u>179,910</u>	<u>-</u>	<u>-</u>	15-760-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>179,910</u>	<u>-</u>	<u>-</u>	TOTAL SPECIAL IMPROVEMENT (LID) FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
STREET IMPROVEMENT FUND 16**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
				RESOURCES			
771,657	-	-	16-000-300-0100	CARRYOVER BALANCE	-	-	-
				USE OF MONEY AND PROPERTY			
-	-	-	16-000-350-0100	Interest	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		Total Use of Money and Property	<u>-</u>	<u>-</u>	<u>-</u>
<u>771,657</u>	<u>-</u>	<u>-</u>		TOTAL STREET IMPROVEMENT FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
				EXPENDITURES			
<u>771,657</u>	<u>-</u>	<u>-</u>	16-710-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>771,657</u>	<u>-</u>	<u>-</u>		TOTAL STREET IMPROVEMENT FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
PARKS IMPROVEMENT FUND 17**

Actual 2021-22	Actual 2022-23	Council Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Council Adopted 2024-25
RESOURCES							
CARRYOVER BALANCE							
16,075	-	-	17-000-300-0100	Carryover Balance - Regular	-	-	-
110,825	-	-	17-000-300-0200	Carryover Balance - Choshi Gardens (Annuity)	-	-	-
126,900	-	-		Total Carryover Balance	-	-	-
USE OF MONEY AND PROPERTY							
-	-	-	17-000-350-0100	Interest	-	-	-
-	-	-		Total Use of Money and Property	-	-	-
126,900	-	-		TOTAL PARKS IMPROVEMENT FUND RESOURCES	-	-	-
EXPENDITURES							
126,900	-	-	17-720-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	-	-	-
126,900	-	-		TOTAL PARKS IMPROVEMENT FUND EXPENDITURES	-	-	-

**CITY OF COOS BAY 2024-2025 BUDGET
BIKE/PEDESTRIAN PATH FUND 18**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
5,916	-	-	18-000-300-0100	CARRYOVER BALANCE	-	-	-
USE OF MONEY AND PROPERTY							
<u>-</u>	<u>-</u>	<u>-</u>	18-000-350-0100	Interest	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	Total Use of Money and Property		<u>-</u>	<u>-</u>	<u>-</u>
<u>5,916</u>	<u>-</u>	<u>-</u>	TOTAL BIKE/PED PATH FUND RESOURCES		<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
<u>5,916</u>	<u>-</u>	<u>-</u>	18-730-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,916</u>	<u>-</u>	<u>-</u>	TOTAL BIKE/PED PATH FUND EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
WATER QUALITY SDC FUND 20**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Council Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Council Adopted 2024-25</u>
RESOURCES							
CARRYOVER BALANCE							
14,065	-	-	20-000-300-0100	Carryover-Treatment Improvement Fee	-	-	-
14,055	-	-	20-000-300-0200	Carryover-Treatment Reimbursement Fee	-	-	-
1,405	-	-	20-000-300-0300	Carryover-Treatment Compliance Fee	-	-	-
163,892	-	-	20-000-300-0400	Carryover-Collections Improvement Fee	-	-	-
36,923	-	-	20-000-300-0500	Carryover-Collections Reimbursement Fee	-	-	-
36,923	-	-	20-000-300-0600	Carryover-Collections Compliance Fee	-	-	-
2,194	-	-	20-000-300-0700	Carryover-CSD Treatment Improvement Fee	-	-	-
551	-	-	20-000-300-0800	Carryover-CSD Treatment Reimb. Fee	-	-	-
328	-	-	20-000-300-0900	Carryover-CSD Treatment Compliance Fee	-	-	-
<u>270,336</u>	<u>-</u>	<u>-</u>	Total Carryover Balance		<u>-</u>	<u>-</u>	<u>-</u>
<u>270,336</u>	<u>-</u>	<u>-</u>	TOTAL WATER QUALITY SDC FUND RESOURCES		<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
<u>270,336</u>	<u>-</u>	<u>-</u>	20-770-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	20-770-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>270,336</u>	<u>-</u>	<u>-</u>	TOTAL WATER QUALITY SDC FUND EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
STORMWATER SDC FUND 21**

<u>Actual</u> 2021-22	<u>Actual</u> 2022-23	<u>Council</u> <u>Adopted</u> 2023-24	<u>G/L Account #</u>		<u>Proposed</u> 2024-25	<u>Committee</u> <u>Approved</u> 2024-25	<u>Council</u> <u>Adopted</u> 2024-25
RESOURCES							
CARRYOVER BALANCE							
16,913	-	-	21-000-300-0100	Carryover-Improvement Fee	-	-	-
3,907	-	-	21-000-300-0200	Carryover-Compliance Fee	-	-	-
<u>20,820</u>	<u>-</u>	<u>-</u>		Total Carryover Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>20,820</u>	<u>-</u>	<u>-</u>		TOTAL STORMWATER SDC FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
<u>20,820</u>	<u>-</u>	<u>-</u>	21-780-550-5046	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>20,820</u>	<u>-</u>	<u>-</u>		TOTAL STORMWATER SDC FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
MAJOR CAPITAL RESERVE FUND 34**

<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Council</u> <u>Adopted</u> <u>2023-24</u>	<u>G/L Account #</u>		<u>Proposed</u> <u>2024-25</u>	<u>Committee</u> <u>Approved</u> <u>2024-25</u>	<u>Council</u> <u>Adopted</u> <u>2024-25</u>
RESOURCES							
162,629	-	-	34-000-300-0100	CARRYOVER BALANCE	-	-	-
USE OF MONEY AND PROPERTY							
-	-	-	34-000-350-0100	Interest	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		Total Use of Money and Property	<u>-</u>	<u>-</u>	<u>-</u>
<u>162,629</u>	<u>-</u>	<u>-</u>		TOTAL MAJOR CAPITAL RESERVE FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
MAJOR CAPITAL RESERVE FUND 34
EXPENDITURES**

<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Council</u> <u>Adopted</u> <u>2023-24</u>	<u>G/L Account #</u>		<u>Proposed</u> <u>2024-25</u>	<u>Committee</u> <u>Approved</u> <u>2024-25</u>	<u>Council</u> <u>Adopted</u> <u>2024-25</u>
<u>162,629</u>	<u>-</u>	<u>-</u>	34-870-550-5045	RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>162,629</u>	<u>-</u>	<u>-</u>		TOTAL MAJOR CAPITAL RESERVE FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF COOS BAY 2024-2025 BUDGET
TECHNOLOGY RESERVE FUND 40
RESOURCES**

<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Council</u> <u>Adopted</u> <u>2023-24</u>	<u>G/L Account #</u>	<u>Proposed</u> <u>2024-25</u>	<u>Committee</u> <u>Approved</u> <u>2024-25</u>	<u>Council</u> <u>Adopted</u> <u>2024-25</u>
119,684	-	-	40-000-300-0100 CARRYOVER BALANCE	-	-	-
USE OF MONEY AND PROPERTY						
-	-	-	40-000-350-0100 Interest	-	-	-
-	-	-	Total Use of Money and Property	-	-	-
<u>119,684</u>	<u>-</u>	<u>-</u>	TOTAL TECHNOLOGY RESERVE FUND RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
<u>119,684</u>	<u>-</u>	<u>-</u>	40-830-550-5045 RESIDUAL EQUITY TRANSFER OUT/CLOSE FUND	<u>-</u>	<u>-</u>	<u>-</u>
<u>119,684</u>	<u>-</u>	<u>-</u>	TOTAL TECHNOLOGY RESERVE FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>

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 2024-2025
Salaries Charged to More than One Department, Division or Fund by Percentage

Position	General Fund											Gas	Water Quality					Hotel/	Bldg	NC
	Admin	UR	Finance	Non-dept	Police	Fire	Planning	Engineering	Parks	Code Enf	Tax	Admin	Plant 1	Plant 2	Coll/San	Coll/Storm	Motel	Code	Disp	
	01-120	121	01-130	01-190	01-240	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	10-380	
City Manager	14%	20%									10%	35%					18%	3%		
City Attorney	27%	20%									8%	30%					12%	3%		
HR Coordinator	20%	15%	9%								12%	27%					10%	7%		
Executive Coord	21%	20%									11%	25%					20%	3%		
Police Captain					75%														25%	
Finance Director		20%	13%								15%	30%					18%	4%		
Finance Assistant		20%	20%								14%	27%					12%	7%		
Accounting Tech II			22%	17%							12%	30%					15%	4%		
Accounting Tech I			23%	28%							12%	20%					10%	7%		
CD Director		50%					35%										10%	5%		
Economic Revitalization		85%															15%			
Planner II		50%					40%										10%			
Planner I		25%					65%										10%			
CD Office Admin		15%					8%				7%	10%					7%	53%		
Code/Planning Spec (2)		10%					30%				5%	10%					5%	40%		
Code/Planning Spec		10%					15%				5%	10%					5%	55%		
Bldg Codes Adm/Fire Marsh		12%				25%	3%			5%								55%		
Code Inspector II		15%								38%								47%		
Code Inspector II										8%								92%		
Code Enforcement							5%			70%	10%							15%		
PW Director		14%								14%	15%	17%	12%	9%	7%	7%	5%			
GIS Coordinator		15%		27%			10%	10%			10%	20%					5%	3%		
City Engineer/Deputy Dir		17%						4%	11%		15%	15%	9%	7%	10%	7%	5%			
Project Adm/Engineer												5%	75%	10%	5%	5%				
Engineer Serv Coord (2)		18%						8%				14%	15%	15%	15%	15%				
Engineer Serv Coord		23%						35%			7%	5%	5%	3%	15%	7%				
Engineering Tech		18%						8%				14%	15%	15%	15%	15%				
Contract Admin Specialist		12%						5%	20%		25%	5%	5%	5%	10%	10%	3%			
WQ Supervisor												100%								
WQ Superintendent												100%								
Environmental Specialist													25%	25%	25%	25%				
Administrative Assistant												100%								
Lead Treatment Ops												10%	45%	45%						
Treatment Operator (4)													50%	50%						
Lead Collection Ops												10%	10%	10%	50%	20%				
Collection Operator (3)															70%	30%				
Collection Operator (2)															70%	30%				
Lead Maintenance													60%	40%						
Maintenance Specialist												10%	10%	10%	50%	20%				
Maintenance Mech (2)													25%	25%	35%	15%				
Utility Worker													25%	25%	25%	25%				
Operations Administrator		25%							15%		25%	8%	5%	5%	5%	5%	7%			
Transp & Facility Super		15%					5%	15%			25%	5%	5%	5%	10%	10%	5%			
Mechanic II				40%					5%		15%	15%	3%	3%	7%	7%	3%	2%		
Lead Maint Worker II									5%		78%						5%	12%		
Maint Worker II (3)									3%		76%						13%	8%		
Maint Worker II									3%		54%						35%	8%		
Lead Maint Worker II									58%		30%							12%		
Construction Maint Tech		12%		31%					22%		15%	8%					12%			
Facilities Maint Tech		10%		31%					25%		8%	8%	5%	5%			8%			
FTE	0.82	6.21	0.87	1.29	0.75	0.25	2.41	0.89	1.85	1.21	6.00	7.33	5.54	4.62	5.64	3.79	2.83	4.45	0.25	

Appendix C
Personnel Services Summary for FY 2024-25

	<u>Salaries</u>	<u>Overtime</u>	<u>PERS</u>	<u>Taxes</u>	<u>Insurance</u>	<u>Unemploy</u>	<u>Work Comp</u>	<u>Total</u>
General Fund								
Administration	82,682	2,037	26,904	6,841	17,431	358	190	136,442
Urban Renewal	596,645	7,065	179,905	49,082	135,903	2,255	6,305	977,160
Finance	65,675	1,532	18,859	5,432	18,635	273	111	110,517
Non-Departmental	93,159	5,318	27,633	7,961	32,229	323	5,202	171,824
PW/CD - Planning	178,093	2,402	50,822	14,591	42,441	603	402	289,354
PW/CD - Engineering	115,218	1,149	28,888	8,329	22,335	428	1,290	177,636
PW/CD - Parks	128,803	6,183	45,902	12,086	37,625	665	8,599	239,862
PW/CD - Code Enforcement	88,403	824	25,326	7,213	22,243	303	1,749	146,061
Police - Admin/Operations	2,585,772	281,153	968,404	231,479	658,405	8,500	108,657	4,842,368
Fire	1,885,918	130,212	693,263	162,872	386,863	5,813	133,155	3,398,095
Total General Fund	<u>5,820,369</u>	<u>437,875</u>	<u>2,065,906</u>	<u>505,885</u>	<u>1,374,109</u>	<u>19,518</u>	<u>265,658</u>	<u>10,489,320</u>
Transportation Fund	<u>512,625</u>	<u>20,976</u>	<u>161,533</u>	<u>43,129</u>	<u>120,240</u>	<u>2,315</u>	<u>23,421</u>	<u>884,240</u>
Water Quality Fund								
Administration	663,712	14,450	195,071	54,570	163,137	2,560	22,026	1,115,526
Plant 1	441,831	27,986	131,974	37,651	82,555	1,818	20,907	744,720
Plant 2	407,357	26,526	122,262	34,856	78,753	1,663	19,656	691,073
Collections/Sanitary	576,576	38,971	175,041	50,049	132,940	2,113	28,569	1,004,259
Collections/Storm	359,395	22,364	109,113	30,848	84,170	1,360	17,773	625,023
Total Water Quality	<u>2,448,870</u>	<u>130,297</u>	<u>733,460</u>	<u>207,974</u>	<u>541,555</u>	<u>9,513</u>	<u>108,931</u>	<u>4,180,600</u>
Hotel/Motel Tax Fund	<u>255,768</u>	<u>6,420</u>	<u>77,224</u>	<u>21,180</u>	<u>57,776</u>	<u>1,000</u>	<u>5,043</u>	<u>424,411</u>
Library								
Coos Bay Library Fund	861,830	0	250,455	69,757	221,565	3,600	1,360	1,408,567
CCLSD ESO Fund	213,207	6,142	70,328	17,768	84,327	2,000	2,364	396,137
Total Library	<u>1,075,037</u>	<u>6,142</u>	<u>320,783</u>	<u>87,525</u>	<u>305,892</u>	<u>5,600</u>	<u>3,725</u>	<u>1,804,703</u>
Building Codes Fund	<u>349,679</u>	<u>3,672</u>	<u>102,680</u>	<u>28,558</u>	<u>74,855</u>	<u>1,155</u>	<u>4,152</u>	<u>564,750</u>
North Coos Dispatch Ctr Fund	<u>1,180,126</u>	<u>151,533</u>	<u>435,478</u>	<u>107,604</u>	<u>325,551</u>	<u>5,518</u>	<u>4,335</u>	<u>2,210,144</u>
TOTAL	<u>11,642,473</u>	<u>756,915</u>	<u>3,897,064</u>	<u>1,001,855</u>	<u>2,799,978</u>	<u>44,618</u>	<u>415,264</u>	<u>20,558,168</u>
	60.31%		18.96%	4.87%			15.86%	
TOTAL ALL WAGES			12,399,389		25.95%	Percentage of budget (total below)		
TOTAL ALL BENEFITS			8,158,780		17.07%	Percentage of budget (total below)		
TOTAL ALL WAGES AND BENEFITS			20,558,168		43.02%	Percentage of budget (total below)		
Total Budget FY 2024-2025, Funds Above			47,782,071					

APPENDIX D

City of Coos Bay Salary Schedule - Effective July 1, 2024

AFCSE - Contract Expires 06/30/2025

104.0%

	I	II	III	IV	V	VI	VII
GIS Coordinator	6411	6665	6934	7212	7498	7797	7993
Engineering Serv Coord Supervisor	5912	6148	6395	6650	6915	7192	7370
Maint Spec (Electrician)	5883	6115	6355	6609	6870	7142	7321
GIS Specialist	5829	6061	6301	6555	6817	7088	7267
Engineering Services Coord, Code Inspector II	5688	5913	6152	6397	6655	6919	7091
Environmental Specialist (WQ)	5688	5913	6152	6397	6655	6919	7091
Intermediate Accountant, Planner II	5251	5463	5682	5907	6145	6392	6550
Code Inspector I	5201	5409	5626	5847	6083	6326	6485
Planner I, Maintenance Foreman	4824	5018	5218	5427	5641	5869	6015
Treat/Collect/Maint Leads	4824	5018	5218	5427	5641	5869	6015
Facility Maint Tech, Code Enforcement Officer	4539	4723	4910	5107	5311	5526	5663
Engineering Tech, Code/Plan Tech	4539	4723	4910	5107	5311	5526	5663
Mechanic II, Maintenance Mechanic (WQ)	4539	4723	4910	5107	5311	5526	5663
Lead Maint II, Construction Maint Tech	4529	4709	4895	5092	5295	5508	5644
Accounting Technician II	4396	4574	4755	4945	5142	5348	5483
Office Mgr, Eng Aide II/Draftsman, Database Spec	4338	4512	4693	4881	5076	5280	5412
Treatment Operator II, Collections Operator II	4338	4512	4693	4881	5076	5280	5412
Maintenance Worker II	4327	4500	4680	4869	5064	5264	5395
Accounting Technician I	4239	4410	4584	4768	4959	5157	5287
Econ Dev Asst, Plan Tech	4216	4384	4559	4740	4931	5127	5255
Librarian	4076	4236	4405	4581	4766	4959	5079
Treatment Operator I, Collections Operator I	4076	4236	4405	4581	4766	4959	5079
Code/Plan Spec, Contracts Admin Spec	3994	4155	4318	4489	4672	4861	4979
WQ Admin Assistant, Administrative Coordinator	3994	4155	4318	4489	4672	4861	4979
Maintenance Worker I	3970	4128	4294	4468	4642	4830	4949
Plant OIT, Collection OIT, Utility Worker	3964	4125	4288	4460	4638	4824	4920
Code Specialist, Secretary, PW Admin Clerk	3841	3995	4157	4324	4496	4676	4793
Library Assistant II	3663	3809	3962	4121	4286	4458	4569
Library Asst, Ref Serv Asst, ILL Tech, ILL/Out/Cour	3428	3564	3708	3856	4012	4169	4274
Courier Driver	2587	2692	2801	2912	3028	3151	3228
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 06/30/2026

104.0%

	I	II	III	IV	V	VI
Lieutenant	5952	6250	6560	6888	7233	7596
Firefighter, Engineer	5613	5896	6191	6499	6822	7165
IAFF Certification Pay (% of base pay):						
EMT Intermediate			4.0%			
Paramedic			6.0%			
Fire Officer I			1.0%			
Fire Officer II			2.0%			
Hazardous Materials Team Member			1.5%			
Associates Degree			3.0%			
Bachelors Degree			5.0%			

NON-REPRESENTED EMPLOYEES

104.0%

	I	II	III	IV	V	VI
City Manager	10992	11542	12121	12727	13361	14029
Fire Chief, Police Chief, Finance Director	9307	9773	10263	10777	11314	11880
Public Works Director, Comm Develop Director	9307	9773	10263	10777	11314	11880
Library Director	8795	9235	9695	10182	10690	11224
City Engineer/Deputy Director, Police Captain	8696	9133	9590	10066	10568	11098
Operations Admin, Fire Battalion Chief	8052	8457	8879	9320	9784	10276
WQ Admin/Engineer II; Fire Marshal/BC Admin	7820	8212	8619	9053	9507	9980
City Attorney, WQ Administrator/Engineer I	7635	8017	8416	8837	9280	9744
Planning Administrator	7580	7961	8358	8776	9216	9674
WQ Supervisor	7038	7391	7756	8148	8557	8983
Economic Revitalization Administrator	7016	7366	7736	8124	8529	8953
WQ Superintendent, Transp & Fac Superintendent	6256	6569	6894	7242	7605	7984
Deputy Library Director	6200	6512	6835	7179	7538	7914
ESO Director	5536	5815	6103	6410	6730	7067
Trans & Fac Assist, PW/CD Office Administrator	4909	5153	5411	5684	5965	6265
HR Coordinator, Finance Assistant	4764	5002	5253	5515	5792	6081
Executive Coordinator/City Recorder	4741	4978	5227	5488	5763	6052

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

	I	II	III	IV	V	VI
Library Substitute	13.86	14.55	15.28	16.04	16.85	17.69
Library Page	13.20	13.86	14.55	15.28	16.04	16.85
Library Reference Substitute	16.24	17.05				
Evidence Technician, Community Services Officer	26.00	27.04	28.12			

CBPOA - Contract Expires 6/30/2024

104.0%

	I	II	III	IV	V	VI
Sergeant	6953	7302	7666	8050	8453	8874
Police Officer	5725	6012	6312	6630	6960	7307
Communication Supervisor	5379	5648	5932	6228	6537	6863
Dispatcher	4684	4913	5160	5418	5688	5972
Clerical Specialist Supervisor	4477	4700	4938	5184	5446	5716
Clerical Specialist	4047	4249	4463	4688	4920	5167

CBPOA Certification Pay:

	Dispatcher	Officer
Intermediate DPSST Certification (3.5%)	209.02	255.75
Advanced DPSST Certification (6%)	358.31	438.44

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)

5.0%

Appendix D

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.

DU JOUR: Meaning 'of the day'; funding mechanism used with Urban Renewal for short-term project financing, generally undertaken between the City and the Urban Renewal Agency.

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 E

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)