

Urban Renewal Agency of the City of Coos Bay



**Adopted
Budget FY
2024/2025**

Urban Renewal Agency of the City of Coos Bay

Fiscal Year 2024/2025

Budget Committee

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**Urban Renewal Agency of the City of Coos Bay
Budget 2024/2025**

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URBAN RENEWAL AGENCY OF THE CITY OF COOS BAY BUDGET MESSAGE – FY 2024/2025

The Honorable Chair Stephanie Kilmer, members of the Urban Renewal Agency (Agency) Board, citizen members of the Budget Committee, and citizens of Coos Bay, Oregon, it is my honor and pleasure to submit the Agency's FY 2024/2025 (FY25) budget.

The Urban Renewal Agency of the City of Coos Bay is a separate municipal corporation responsible for administering and implementing the urban renewal plans in Coos Bay's two separate and distinct urban renewal districts: Downtown District (Downtown) and Empire District (Empire). The Agency Board is comprised of the Mayor and City Council. As the City Manager, I serve as the Agency Manager/Budget Officer. Several departments provide the administrative support for the Agency: Administration, Community Development, Finance, and Public Works. This support is outlined in the intergovernmental agreement with the City of Coos Bay, enabling city staff to implement the urban renewal programs and projects.

The proposed budget has been prepared pursuant to Oregon Local Budget Law and presents my recommendations as budget officer but incorporates the cooperative efforts of the city's management team. Both districts are financially sound with sustainable resources needed to undertake economic development and infrastructure projects that benefit the entire Bay Area. Both Districts have undergone plan review and amendments in recent years.

Urban renewal agencies are different from taxing districts in that they do not have permanent rates, rather raise revenue primarily through Tax Increment Financing (TIF). When an urban renewal agency is created, the value of the property within its boundaries is locked in time or frozen. The agency then raises revenue in subsequent years from any value growth (increase in assessed value) above the frozen amount. This value growth is referred to as the increment. The tax rate used to calculate taxes imposed for an urban renewal plan is the consolidated tax rate for all of the taxing districts within the geographic boundaries of the Agency. These urban renewal taxes, referred to as "tax off the increment", are calculated as the consolidated tax rate times the value of the increment.

Under certain circumstances, urban renewal agencies, like Coos Bay's Agency, are allowed to raise additional revenue beyond what they raise off increment via special levies. Starting in 1997–98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under pre-Measure 50 tax system, the agency can impose a special levy to make up for the difference.

In past years, pursuant to ORS 457.435(2), the City of Coos Bay selected "Option 1" [ORS 457.435(2)(a)] as the method used in collecting urban renewal property taxes. As such, the "Special Levy" is an option for collecting the "division of tax" (property tax) or "Tax Increment Financing (TIF)", available only for the Downtown District. For the last several fiscal years, the budget committee and the Agency elected to impose the "Special Levy" for the Downtown District only and dedicated those funds to be used to address capital street projects within the Downtown District.

During a previous fiscal year, the Agency reduced the number of funds from 10 to 6 by consolidation of like funds, following recommendation of the Agency's auditor. This budget continues to include 10 funds, for historical presentation purposes only, as required by Local Budget Law, with all of the closed and inactive funds presented following the current active funds.

The **Special Revenue Fund** serves to receive incoming tax increment revenue and to transfer budgeted funds to the Bond Fund and the Capital Projects Fund (after tax increment revenue is converted into debt proceeds). The proposed budget reflects a combined total of \$3,043,000 in revenue resources (property taxes, Downtown District Special Levy, delinquent property taxes, interest, and carryover funds) for both districts (total Downtown resources of \$2,040,000 and Empire resources of \$1,003,000).

The **Bond Fund** acts as a pass thru fund from which the Agency makes its bond and/or loan payments. The proposed budget reflects a combined total funds for the payment of existing debts in the amount of \$4,363,000 for both districts (Downtown debt of \$2,855,000 and Empire debt of \$1,508,000). In addition, this fund contains bond reserve funds as required by bond covenants. The proposed budget reflects the bond reserve funds of \$765,000 for Downtown and \$515,000 for Empire.

The **Capital Projects Fund** accepts bond and/or loan proceeds which are used to fund approved Agency projects and programs. The proposed budget reflects a combined total of materials and services and capital project expenditures of \$5,848,102 for both districts (Downtown expenditures of \$3,826,929, and Empire expenditures of \$2,021,173). Proposed projects and in progress projects as well as programs include the following:

- Building Improvement Program \$450,000 (Downtown \$350,000 and Empire \$100,000).
- Front Street Blueprint projects \$750,000
- Street Improvement Projects \$1,500,000 (Downtown \$750,000 and Empire \$750,000)
- Downtown Sidewalk rehabilitation \$250,000
- Downtown Boardwalk upgrades \$100,000
- Fire/Life Safety upgrades at City Hall \$150,000
- Newmark Avenue/Wall Street Parking Lot \$150,000
- Unidentified URA Projects \$1,049,451 (Downtown \$640,531 and Empire \$408,920)

New estimated “division of taxes” revenues for FY25 for Downtown and Empire districts are respectively \$1,435,000 and \$965,000 and \$540,000 for the Downtown District Special Levy.

The proposed budget includes the imposition of citywide urban renewal “special levy” with a recommendation the Budget Committee consider imposition of a “fraction of” the amount from the “division of taxes” for the Downtown District only, limited to 28% of the plan’s maximum authority. Imposing more will likely have an adverse effect on the city’s General Fund as well as the overlapping taxing districts due to compression (Measure 5).

Respectfully submitted,



Nichole Rutherford
City/Agency Manager & Budget Officer
April 15, 2024

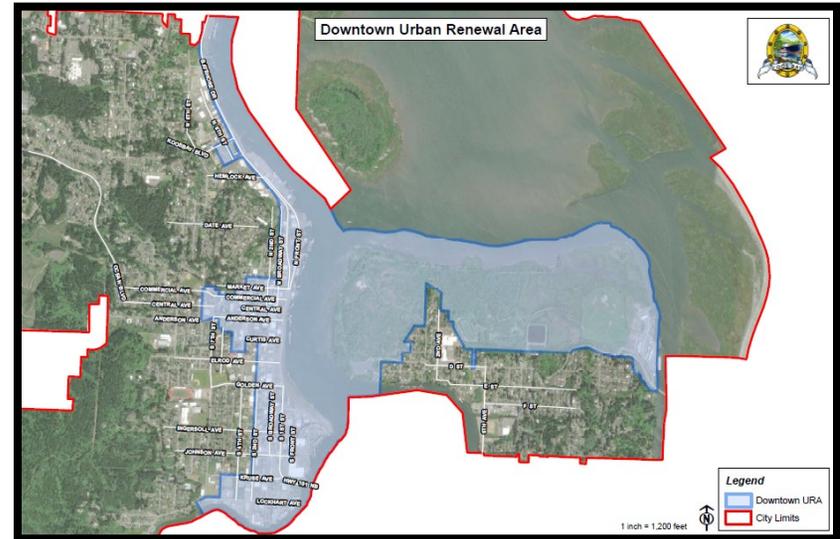
URBAN RENEWAL AGENCY

Program Description

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

The Urban Renewal Agency administers two separate urban renewal districts. The Downtown District was formed in 1988 and is 1,298.3 acres in size. The Downtown District includes the shopping district and the upper portion of the bay. The Empire District was formed in 1995, and it is 303.31 acres in size. It includes a business district, park land, and the lower portion of the bay.

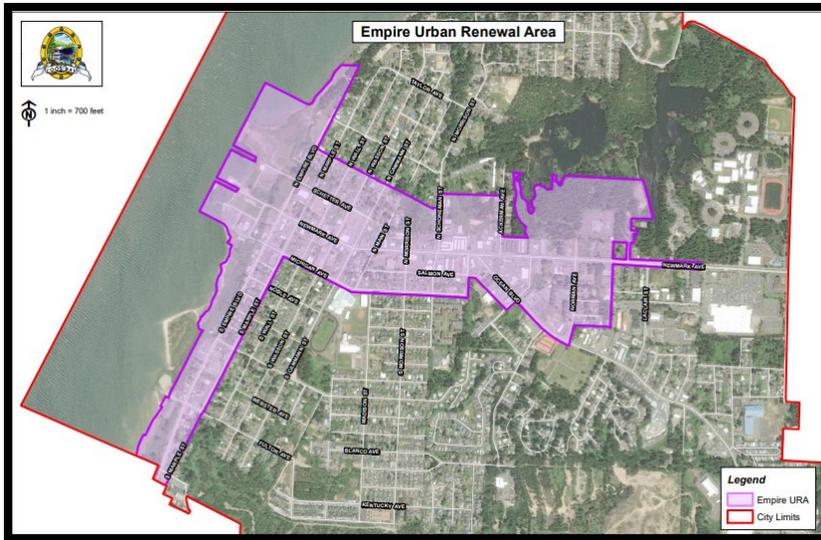
The Downtown District begins at the north city limits and runs between the navigation channel and Highway 101 south and southeast toward the City's core area. The district's boundaries proceed south until they come nearly in line with the industrial property located in Eastside. The eastern boundary then turns east to include the industrial-commercial lands in the Eastside area. The westerly boundary proceeds west to include the downtown core area which was a part of the first Urban Renewal Plan and it also includes several blocks of transportation corridor immediately west of the core area. The eastern and western urban renewal area boundaries begin to come together in the southern portion of the City and extend to the south City limits along Coalbank Slough.



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

- Waterfront Development
- Core Area Revitalization
- Streets and Infrastructure

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



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

- Waterfront Development
- Empire Blvd and Bayfront Improvements
- Improve Primary Commercial Area
- Development of combined Library/911 Communications center

Debt Service

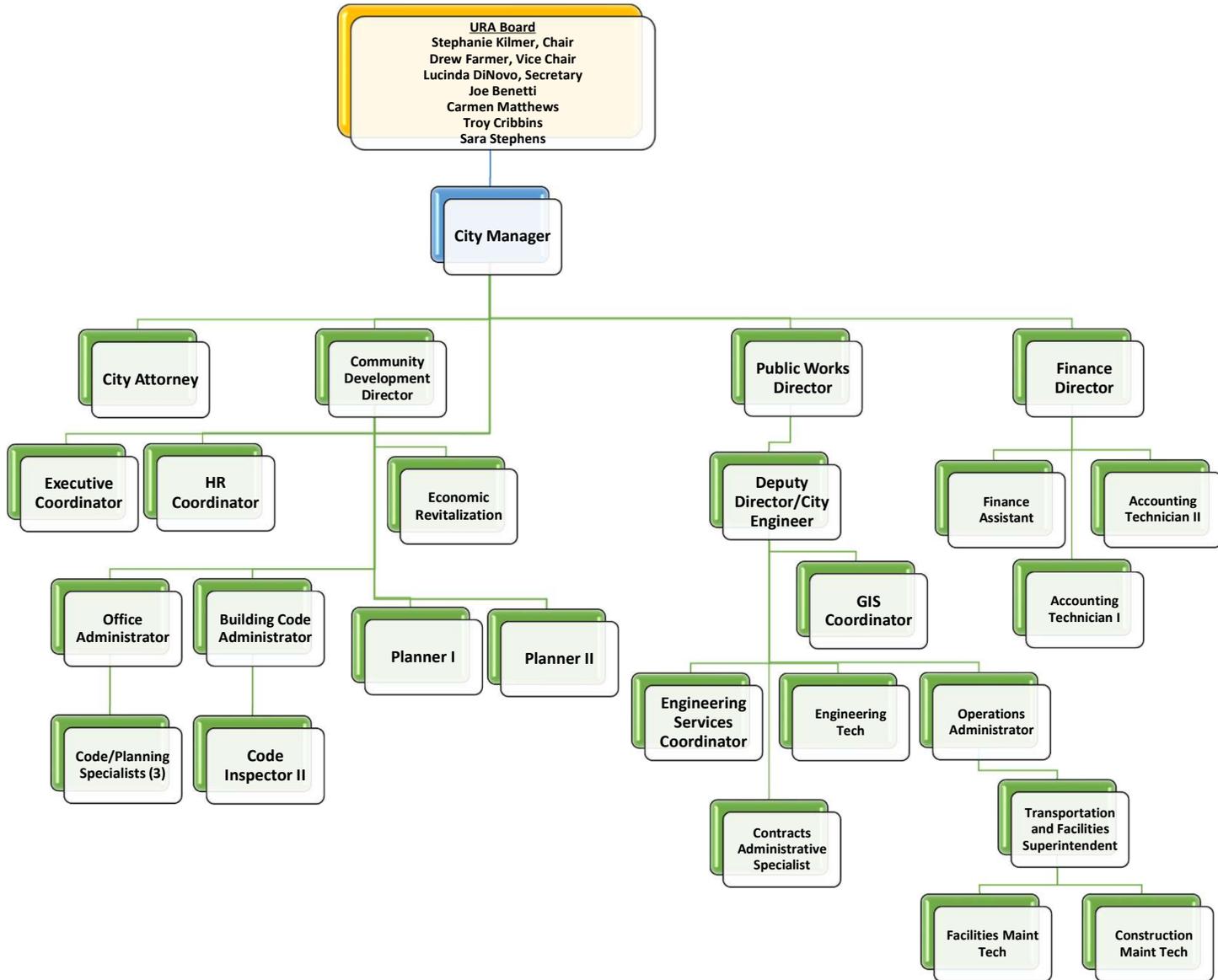
Downtown District debt service:

- Financing to fund blight removal
- Financing to fund street improvement
- Annual Du Jour financing

Empire District debt service:

- Financing to fund library property purchase, seawall construction, and street infrastructure
- Financing to fund street improvement
- Annual Du Jour financing

Urban Renewal Agency of the City of Coos Bay Organizational Chart



Urban Renewal Agency of the City of Coos Bay 2024-25 Budget

Urban Renewal Growth (Excess Values)

Coos County Assessor <i>(Table 4b & 4c)</i>	Frozen Base		2021-2022		2022-2023		2023-2024		Proposed 2024-2025	
Downtown Excess	50,671,009	68.07%	91,485,223	60.95%	95,984,288	59.95%	103,515,711	60.11%	106,103,604	60.11%
Empire Excess	23,772,166	31.93%	58,610,814	39.05%	64,128,898	40.05%	68,705,857	39.89%	70,423,503	39.89%
Totals	<u>74,443,175</u>		<u>150,096,037</u>		<u>160,113,186</u>		<u>172,221,568</u>		<u>176,527,107</u>	

REVENUE FROM THE DIVISION OF TAXES

	2021-2022		2022-2023		Adopted 2023-2024		Proposed 2024-2025	
Downtown TIF	1,289,053	47.86%	1,346,085	47.95%	1,367,417	47.88%	1,450,000	49.07%
Downtown TIF (delinquent)	69,481	2.58%	40,071	1.43%	45,000	1.58%	40,000	1.35%
Downtown Special Levy	483,337	17.94%	505,322	18.00%	513,330	17.97%	540,000	18.27%
Downtown Special Levy (delinquent)	26,017	0.97%	16,341	0.58%	17,000	0.60%	15,000	0.51%
Empire TIF	825,662	30.65%	899,189	32.03%	913,439	31.98%	965,000	32.66%
Empire TIF (delinquent)	47,470	1.76%	24,587	0.88%	35,000	1.23%	30,000	1.02%
Total	<u>2,693,550</u>		<u>2,807,008</u>		<u>2,856,186</u>		<u>2,955,000</u>	

**Urban Renewal Agency of the City of Coos Bay
BOND AND COUPON REDEMPTION**

<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Series</u>	<u>Due Dates Month/Day</u>
				<u>2024</u>
147,000	9,000	156,000	19 Empire Series 2018A 06-25-18	Dec 1st
311,000	21,000	332,000	22 Empire Series 2019A 06-30-19	Dec 1st
375,000	25,000	400,000	21 Downtown Series 2020A 03-31-2020	Dec 1st
357,000	14,000	371,000	23 Downtown Series 2020B 11-24-2020	Dec 1st
				<u>2025</u>
1,286,929	71	1,287,000	Downtown Du Jour Financing	Feb 15th
481,173	26	481,199	Empire Du Jour Financing	Feb 15th
0	6,800	6,800	19 Empire Series 2018A 06-25-18	Jun 1st
0	17,000	17,000	22 Empire Series 2019A 06-30-19	Jun 1st
0	21,000	21,000	21 Downtown Series 2020A 03-31-2020	Jun 1st
0	11,000	11,000	23 Downtown Series 2020B 11-24-2020	Jun 1st
<u>2,958,102</u>	<u>124,897</u>	<u>3,082,999</u>	Total	
<u>2,018,929</u>	<u>71,071</u>	<u>2,090,000</u>	Downtown Bond Total	
<u>939,173</u>	<u>53,826</u>	<u>992,999</u>	Empire Bond Total	
<u>2,958,102</u>	<u>124,897</u>	<u>3,082,999</u>	Total Bond Payments	

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
Summary of Resources**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
OPERATING RESOURCES						
2,007,249	2,040,316	1,970,747	Downtown Special Revenue Fund	2,040,000	2,040,000	2,040,000
946,771	979,773	975,939	Empire Special Revenue Fund	1,003,000	1,003,000	1,003,000
32,856	-	-	Downtown Program Fund	-	-	-
477,281	-	-	Empire Program Fund	-	-	-
3,464,156	3,020,089	2,946,686	TOTAL OPERATING RESOURCES	3,043,000	3,043,000	3,043,000
DEBT SERVICE RESOURCES						
2,847,687	2,927,067	2,780,747	Downtown Bond Fund	2,855,000	2,855,000	2,855,000
1,450,895	1,445,544	1,474,939	Empire Bond Fund	1,508,000	1,508,000	1,508,000
4,298,582	4,372,611	4,255,686	TOTAL DEBT SERVICE RESOURCES	4,363,000	4,363,000	4,363,000
CAPITAL IMPROVEMENT RESOURCES						
5,064,726	4,773,531	3,704,682	Downtown Capital Projects Fund	3,826,929	3,826,929	3,826,929
3,229,069	3,545,115	2,477,514	Empire Capital Projects Fund	2,021,173	2,021,173	2,021,173
8,293,796	8,318,646	6,182,196	TOTAL CAPITAL IMPROV. RESOURCES	5,848,102	5,848,102	5,848,102
RESERVE FUNDS RESOURCES						
640,000	-	-	Downtown Bond Reserve Fund	-	-	-
526,000	-	-	Empire Bond Reserve Fund	-	-	-
1,166,000	-	-	TOTAL RESERVE FUND RESOURCES	-	-	-
17,222,535	15,711,344	13,384,568	GRAND TOTAL ALL FUNDS RESOURCES	13,254,102	13,254,102	13,254,102
1,166,000	-	-	TOTAL RESERVE FUND RESOURCES	-	-	-
4,298,582	4,372,611	4,255,686	TOTAL DEBT SERVICE RESOURCES	4,363,000	4,363,000	4,363,000
11,757,953	11,338,734	9,128,882	ACTUAL UNDUPLICATED RESOURCES	8,891,102	8,891,102	8,891,102

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
Summary of Expenditures**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>		<u>Proposed 2023-24</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
OPERATING EXPENDITURES						
2,007,249	2,040,316	1,970,747	Downtown Special Revenue Fund	2,040,000	2,040,000	2,040,000
946,771	979,773	975,939	Empire Special Revenue Fund	1,003,000	1,003,000	1,003,000
32,856	-	-	Downtown Program Fund	-	-	-
477,281	-	-	Empire Program Fund	-	-	-
3,464,156	3,020,089	2,946,686	TOTAL OPERATING EXPENDITURES	3,043,000	3,043,000	3,043,000
DEBT SERVICE EXPENDITURES						
2,847,687	2,927,068	2,780,747	Downtown Bond Fund	2,855,000	2,855,000	2,855,000
1,450,895	1,445,544	1,474,939	Empire Bond Fund	1,508,000	1,508,000	1,508,000
4,298,582	4,372,611	4,255,686	TOTAL DEBT SERVICE EXPENDITURES	4,363,000	4,363,000	4,363,000
CAPITAL IMPROVEMENT EXPENDITURES						
5,064,726	4,773,531	3,704,682	Downtown Capital Projects Fund	3,826,929	3,826,929	3,826,929
3,229,070	3,545,114	2,477,514	Empire Capital Projects Fund	2,021,173	2,021,173	2,021,173
8,293,796	8,318,645	6,182,196	TOTAL CAPITAL IMPROV. EXPENDITURES	5,848,102	5,848,102	5,848,102
RESERVE FUNDS EXPENDITURES						
640,000	-	-	Downtown Bond Reserve Fund	-	-	-
526,000	-	-	Empire Bond Reserve Fund	-	-	-
1,166,000	-	-	TOTAL RESERVE FUND EXPENDITURES	-	-	-
17,222,535	15,711,343	13,384,568	GRAND TOTAL ALL FUNDS EXPENDITURES	13,254,102	13,254,102	13,254,102
1,166,000	-	-	TOTAL RESERVE FUND EXPENDITURES	-	-	-
4,298,582	4,372,611	4,255,686	TOTAL DEBT SERVICE EXPENDITURES	4,363,000	4,363,000	4,363,000
11,757,953	11,338,733	9,128,882	ACTUAL UNDUPLICATED EXPENDITURES	8,891,102	8,891,102	8,891,102

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN (DT) SPECIAL REVENUE FUND
Fund 51 - Department 910**

Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Agency Adopted 2024-25
RESOURCES							
<u>138,157</u>	<u>108,092</u>	<u>25,000</u>	51-000-300-0100	CARRYOVER BALANCE	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
PROPERTY TAXES							
1,289,053	1,346,085	1,367,417	51-000-310-0100	Current Property Taxes	1,435,000	1,435,000	1,435,000
69,481	40,071	45,000	51-000-310-0200	Delinquent Property Taxes	40,000	40,000	40,000
483,337	505,322	513,330	51-000-310-0600	Special Levy - current	540,000	540,000	540,000
26,017	16,341	17,000	51-000-310-0700	Special Levy-delinquent	15,000	15,000	15,000
<u>1,867,889</u>	<u>1,907,819</u>	<u>1,942,747</u>		Total Property Taxes	<u>2,030,000</u>	<u>2,030,000</u>	<u>2,030,000</u>
USE OF MONEY & PROPERTY							
1,203	24,406	3,000	51-000-350-0100	Investment Interest Income	5,000	5,000	5,000
<u>1,203</u>	<u>24,406</u>	<u>3,000</u>		Total Use of Money & Property	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>2,007,249</u>	<u>2,040,316</u>	<u>1,970,747</u>		TOTAL DT SPECIAL REVENUE FUND RESOURCES	<u>2,040,000</u>	<u>2,040,000</u>	<u>2,040,000</u>
EXPENDITURES							
TRANSFERS OUT							
1,899,157	1,958,900	1,970,747	51-910-550-5010	TSF to Downtown Bond Fund	2,040,000	2,040,000	2,040,000
<u>1,899,157</u>	<u>1,958,900</u>	<u>1,970,747</u>		Total Transfers Out	<u>2,040,000</u>	<u>2,040,000</u>	<u>2,040,000</u>
<u>108,092</u>	<u>81,416</u>	<u>-</u>	51-910-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,007,249</u>	<u>2,040,316</u>	<u>1,970,747</u>		TOTAL DT SPECIAL REVENUE FUND EXPENDITURES	<u>2,040,000</u>	<u>2,040,000</u>	<u>2,040,000</u>

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE (EMP) SPECIAL REVENUE FUND
Fund 52 - Department 915**

Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Agency Adopted 2024-25
RESOURCES							
<u>73,152</u>	<u>42,066</u>	<u>25,000</u>	52-000-300-0100	CARRYOVER BALANCE	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
PROPERTY TAXES							
825,662	899,189	913,439	52-000-310-0100	Current Property Taxes	965,000	965,000	965,000
<u>47,470</u>	<u>24,587</u>	<u>35,000</u>	52-000-310-0200	Delinquent Property Taxes	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<u>873,132</u>	<u>923,777</u>	<u>948,439</u>		Total Property Taxes	<u>995,000</u>	<u>995,000</u>	<u>995,000</u>
USE OF MONEY & PROPERTY							
<u>487</u>	<u>13,930</u>	<u>2,500</u>	52-000-350-0100	Investment Interest Income	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<u>487</u>	<u>13,930</u>	<u>2,500</u>		Total Use of Money & Property	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<u>946,771</u>	<u>979,773</u>	<u>975,939</u>		TOTAL EMP SPECIAL REVENUE FUND RESOURCES	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>
EXPENDITURES							
TRANSFERS OUT							
<u>904,705</u>	<u>917,750</u>	<u>975,939</u>	52-915-550-5010	TSF to Empire Bond Fund	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>
<u>904,705</u>	<u>917,750</u>	<u>975,939</u>		Total Transfers Out	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>
<u>42,066</u>	<u>62,023</u>	<u>-</u>	52-915-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>946,771</u>	<u>979,773</u>	<u>975,939</u>		TOTAL EMP SPECIAL REVENUE FUND EXPENDITURES	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN BOND FUND
Fund 54 - Department 920**

Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Agency Adopted 2024-25
RESOURCES							
<u>318,436</u>	<u>961,265</u>	<u>810,000</u>	54-000-300-0100	CARRYOVER BALANCE	<u>815,000</u>	<u>815,000</u>	<u>815,000</u>
USE OF MONEY & PROPERTY							
(9,906)	6,902	-	54-000-350-0100	Investment Interest Income	-	-	-
<u>(9,906)</u>	<u>6,902</u>	<u>-</u>		Total Use of Money & Property	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES							
1,899,157	1,958,900	1,970,747	54-000-390-0100	TSF from DT Special Rev Fund	2,040,000	2,040,000	2,040,000
640,000	-	-	54-000-390-0400	Transfer from DT bond reserve	-	-	-
<u>2,539,157</u>	<u>1,958,900</u>	<u>1,970,747</u>		Total Other Financing Sources	<u>2,040,000</u>	<u>2,040,000</u>	<u>2,040,000</u>
<u>2,847,687</u>	<u>2,927,067</u>	<u>2,780,747</u>		TOTAL DOWNTOWN BOND FUND RESOURCES	<u>2,855,000</u>	<u>2,855,000</u>	<u>2,855,000</u>
EXPENDITURES							
DEBT SERVICE							
1,099,739	1,315,828	1,179,682	54-920-540-4009	Principal - Du Jour	1,286,929	1,286,929	1,286,929
60	72	65	54-920-540-4010	Interest - Du Jour	71	71	71
351,854	359,854	366,900	54-920-540-4013	Principal - Downtown 2020A	375,000	375,000	375,000
54,443	62,099	52,600	54-920-540-4014	Interest - Downtown 2020A	46,000	46,000	46,000
341,068	346,258	351,600	54-920-540-4015	Principal - Downtown 2020B	357,000	357,000	357,000
39,257	34,068	28,900	54-920-540-4016	Interest - Downtown 2020B	25,000	25,000	25,000
<u>1,886,422</u>	<u>2,118,179</u>	<u>1,979,747</u>		Total Debt Service	<u>2,090,000</u>	<u>2,090,000</u>	<u>2,090,000</u>
RESERVED FOR FUTURE EXPENDITURE							
-	-	375,000	54-920-560-5010	Principal Downtown Series 2020A (December 1)	345,000	345,000	345,000
-	-	45,000	54-920-560-5011	Interest Downtown Series 2020A (Dec 1/Jun 1)	38,000	38,000	38,000
-	-	357,000	54-920-560-5020	Principal Downtown Series 2020B (December 1)	363,000	363,000	363,000
-	-	24,000	54-920-560-5021	Interest Downtown Series 2020B (Dec 1/Jun 1)	19,000	19,000	19,000
<u>-</u>	<u>-</u>	<u>801,000</u>		Total Reserved for Future Expenditure	<u>765,000</u>	<u>765,000</u>	<u>765,000</u>
<u>961,265</u>	<u>808,889</u>	<u>-</u>	54-920-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,847,687</u>	<u>2,927,068</u>	<u>2,780,747</u>		TOTAL DOWNTOWN BOND FUND EXPENDITURES	<u>2,855,000</u>	<u>2,855,000</u>	<u>2,855,000</u>

Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE BOND FUND
Fund 55 - Department 925

Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #	RESOURCES	Proposed 2024-25	Committee Approved 2024-25	Agency Adopted 2024-25
<u>25,592</u>	<u>524,241</u>	<u>499,000</u>	55-000-300-0100	CARRYOVER BALANCE	<u>505,000</u>	<u>505,000</u>	<u>505,000</u>
				USE OF MONEY & PROPERTY			
(5,402)	3,552	-	55-000-350-0100	Investment Interest Income	-	-	-
<u>(5,402)</u>	<u>3,552</u>	<u>-</u>		Total Use of Money & Property	<u>-</u>	<u>-</u>	<u>-</u>
				OTHER FINANCING SOURCES			
904,705	917,750	975,939	55-000-390-0200	TSF from Empire Spec Rev Fund	1,003,000	1,003,000	1,003,000
526,000	-	-	55-000-390-0400	Transfer From Emp Bond Reserve	-	-	-
<u>1,430,705</u>	<u>917,750</u>	<u>975,939</u>		Total Other Financing Sources	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,003,000</u>
<u>1,450,895</u>	<u>1,445,544</u>	<u>1,474,939</u>		TOTAL EMPIRE BOND FUND RESOURCES	<u>1,508,000</u>	<u>1,508,000</u>	<u>1,508,000</u>
				EXPENDITURES			
				DEBT SERVICE			
409,682	432,726	452,514	55-925-540-4008	Principal - Du Jour	481,173	481,173	481,173
22	24	25	55-925-540-4009	Interest - Du Jour	27	27	27
140,637	142,726	145,000	55-925-540-4010	Principal - Series 2018A	147,000	147,000	147,000
28,485	24,277	20,100	55-925-540-4011	Interest - Series 2018A	15,800	15,800	15,800
288,600	295,700	303,400	55-925-540-4012	Principal - Series 2019A	311,000	311,000	311,000
59,227	51,939	44,000	55-925-540-4013	Interest - Series 2019A	38,000	38,000	38,000
<u>926,654</u>	<u>947,393</u>	<u>965,039</u>		Total Debt Service	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>
				RESERVED FOR FUTURE EXPENDITURE			
-	-	147,000	55-925-560-5010	Principal Empire Series 2018A (December 1)	150,000	150,000	150,000
-	-	15,700	55-925-560-5011	Interest Empire Series 2018A (Dec 1/June 1)	16,000	16,000	16,000
-	-	310,700	55-925-560-5020	Principal Empire Series 2019A (December 1)	319,000	319,000	319,000
-	-	36,500	55-925-560-5021	Interest Empire Series 2019A (Dec 1/June 1)	30,000	30,000	30,000
<u>-</u>	<u>-</u>	<u>509,900</u>		Total Reserved for Future Expenditure	<u>515,000</u>	<u>515,000</u>	<u>515,000</u>
<u>524,241</u>	<u>498,151</u>	<u>-</u>	55-925-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,450,895</u>	<u>1,445,544</u>	<u>1,474,939</u>		TOTAL EMPIRE BOND FUND EXPENDITURES	<u>1,508,000</u>	<u>1,508,000</u>	<u>1,508,000</u>

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN (DT) CAPITAL PROJECTS FUND
Fund 57 - Department 940**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>G/L Account #</u>	RESOURCES	<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
<u>2,876,153</u>	<u>2,452,549</u>	<u>2,500,000</u>	57-000-300-0100	CARRYOVER BALANCE	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>
				USE OF MONEY & PROPERTY			
(10,036)	80,767	25,000	57-000-350-0100	Investment Interest Income	40,000	40,000	40,000
<u>(10,036)</u>	<u>80,767</u>	<u>25,000</u>		Total Use of Money & Property	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
				OTHER RESOURCES			
-	50,732	-	57-000-340-0200	State Grants	-	-	-
2,000	185,216	-	57-000-340-0303	Federal Grants	-	-	-
12,806	956	-	57-000-380-0100	Miscellaneous Revenue	-	-	-
<u>14,806</u>	<u>236,905</u>	<u>-</u>		Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>
				OTHER FINANCING SOURCES			
32,856	-	-	57-000-390-0500	Tsf from DT Program Fund	-	-	-
1,099,739	1,317,928	1,179,682	57-000-390-4006	Bond Proceeds URA Du Jour	1,286,929	1,286,929	1,286,929
1,051,207	685,382	-	57-000-390-4007	Bond Proceeds 2020A	-	-	-
<u>2,183,802</u>	<u>2,003,310</u>	<u>1,179,682</u>		Total Other Financing Sources	<u>1,286,929</u>	<u>1,286,929</u>	<u>1,286,929</u>
<u>5,064,726</u>	<u>4,773,531</u>	<u>3,704,682</u>		TOTAL DT CAPITAL PROJECTS FUND RESOURCES	<u>3,826,929</u>	<u>3,826,929</u>	<u>3,826,929</u>

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN (DT) CAPITAL PROJECTS FUND (continued)
Fund 57 - Department 940**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>G/L Account #</u>	<u>EXPENDITURES</u>	<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
MATERIALS AND SERVICES							
-	94	500	57-940-520-2004	Permits, Licenses & Fees	500	500	500
72,628	50,810	100,000	57-940-520-2108	Contractual	100,000	100,000	100,000
480,478	451,788	446,048	57-940-520-2414	Agency Management	685,898	685,898	685,898
455,931	153,042	300,000	57-940-520-2415	Improvement Program	350,000	-	-
<u>1,009,037</u>	<u>655,735</u>	<u>846,548</u>		Total Materials and Services	<u>1,136,398</u>	<u>786,398</u>	<u>786,398</u>
CAPITAL OUTLAY							
-	250,126	1,000,000	57-940-530-3107	Front Street/CHM Improvements	750,000	750,000	750,000
14,756	-	150,000	57-940-530-3108	Sidewalk Projects	250,000	250,000	250,000
-	138,677	258,134	57-940-530-3123	Urban Renewal Projects	640,531	140,531	140,531
4,652	9,172	900,000	57-940-530-3124	Street Infrastructure	750,000	750,000	750,000
17,539	-	-	57-940-530-3130	Central Dock/CB Village	-	-	-
113,515	135,795	-	57-940-530-3141	Eastside Boat Ramp	-	-	-
978,917	2,147	-	57-940-530-3147	4th Street Capital Improvement	-	-	-
9,000	-	-	57-940-530-3148	Streetscapes	-	-	-
45,184	-	-	57-940-530-3149	Urban Campground Site Prep	-	-	-
419,579	-	-	57-940-530-3150	Library Roof Replacement	-	-	-
-	748,610	-	57-940-530-3151	Road Projects 2020A Series	-	-	-
-	5,825	250,000	57-940-530-3152	Dispatch Center Upgrades	-	-	-
-	409	100,000	57-940-530-3153	Wayfinding Signs	-	-	-
-	-	100,000	57-940-530-3154	Boardwalk Upgrades	150,000	250,000	250,000
-	-	100,000	57-940-530-3155	City Hall Upgrades	150,000	150,000	150,000
-	-	-	57-940-530-3156	Building Acquisition/Redevelop	-	650,000	650,000
-	-	-	57-940-530-3157	Parking Lot Improvements	-	100,000	100,000
<u>1,603,141</u>	<u>1,290,761</u>	<u>2,858,134</u>		Total Capital Outlay	<u>2,690,531</u>	<u>3,040,531</u>	<u>3,040,531</u>
<u>2,452,549</u>	<u>2,827,035</u>	<u>-</u>	57-940-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,064,726</u>	<u>4,773,531</u>	<u>3,704,682</u>		TOTAL DT CAPITAL PROJECTS FUND EXPENDITURES	<u>3,826,929</u>	<u>3,826,929</u>	<u>3,826,929</u>

Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE (EMP) CAPITAL PROJECTS FUND
Fund 58 - Department 945

RESOURCES

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
<u>2,347,631</u>	<u>1,946,627</u>	<u>2,000,000</u>	58-000-300-0100	CARRYOVER BALANCE	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
				REVENUES FROM OTHER AGENCIES			
-	33,822	-	58-000-340-0301	OR State Marine Board Grant	-	-	0
-	123,478	-	58-000-340-0305	Grants	-	-	-
<u>-</u>	<u>157,300</u>	<u>-</u>		Total Revenues from Other Agencies	<u>-</u>	<u>-</u>	<u>-</u>
				USE OF MONEY & PROPERTY			
(5,630)	65,590	25,000	58-000-350-0100	Investment Interest Income	40,000	40,000	40,000
<u>(5,630)</u>	<u>65,590</u>	<u>25,000</u>		Total Use of Money & Property	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
				OTHER FINANCING SOURCES			
105	142,172	-	58-000-380-0100	Miscellaneous Revenue	-	-	-
-	800,000	-	58-000-380-0200	Property Sales	-	-	-
477,281	-	-	58-000-390-0300	Tsf from Empire Program Fund	-	-	-
409,682	433,426	452,514	58-000-390-4002	Du Jour Proceeds	481,173	481,173	481,173
<u>887,068</u>	<u>1,375,598</u>	<u>452,514</u>		Total Other Financing Sources	<u>481,173</u>	<u>481,173</u>	<u>481,173</u>
<u>3,229,069</u>	<u>3,545,115</u>	<u>2,477,514</u>		TOTAL EMP CAPITAL PROJECT FUND RESOURCES	<u>2,021,173</u>	<u>2,021,173</u>	<u>2,021,173</u>

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE (EMP) CAPITAL PROJECTS FUND
Fund 58 - Department 945**

EXPENDITURES				Agency		
Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #	Proposed 2024-25	Committee Approved 2024-25	Adopted 2024-25
MATERIALS AND SERVICES						
-	50,910	-	58-945-520-2004	-	-	-
6,367	36,727	350,000	58-945-520-2108	250,000	250,000	250,000
455,425	214,536	298,772	58-945-520-2414	362,253	362,253	362,253
11,812	-	100,000	58-945-520-2415	100,000	50,000	50,000
473,604	302,173	748,772	Total Materials and Services	712,253	662,253	662,253
CAPITAL OUTLAY						
47,091	652,734	850,000	58-945-530-3121	500,000	500,000	500,000
16,695	637,765	228,742	58-945-530-3123	408,920	8,920	8,920
75,741	90,406	-	58-945-530-3137	-	-	-
31,904	18,724	250,000	58-945-530-3138	250,000	250,000	250,000
523,771	25,658	400,000	58-945-530-3139	-	-	-
15,286	71,825	-	58-945-530-3140	-	-	-
98,350	-	-	58-945-530-3141	-	-	-
-	2,277	-	58-945-530-3142	150,000	250,000	250,000
-	-	-	58-945-530-3143	-	350,000	350,000
808,839	1,499,388	1,728,742	Total Capital Outlay	1,308,920	1,358,920	1,358,920
1,946,627	1,743,552	-	58-945-560-6002	-	-	-
3,229,070	3,545,114	2,477,514	TOTAL EMP CAPITAL PROJECT FUND EXPENDITURES	2,021,173	2,021,173	2,021,173

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.

Empire Program Fund was combined with the Empire Capital Improvement Fund.

Downtown Program Fund was combined with the Downtown Capital Improvement Fund.

Downtown Bond Reserve Fund was combined with the Downtown Bond Fund.

Empire Bond Reserve Fund was combined with the Empire Bond Fund.

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE PROGRAM FUND
Fund 53 - Department 930**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
RESOURCES							
<u>477,281</u>	-	-	53-000-300-0100	CARRYOVER BALANCE	-	-	-
USE OF MONEY AND PROPERTY							
-	-	-	53-000-350-0100	Interest	-	-	-
-	-	-	Total Use of Money and Property		-	-	-
<u>477,281</u>	-	-	TOTAL EMPIRE PROGRAM FUND RESOURCES		-	-	-
EXPENDITURES							
RESIDUAL EQUITY TRANSFER/FUND CLOSURE							
<u>477,281</u>	-	-	53-930-550-5020	Transfer to Empire Capital Projects Fund	-	-	-
<u>477,281</u>	-	-	Total Residual Equity Transfer/Fund Closure		-	-	-
-	-	-	53-930-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>477,281</u>	-	-	TOTAL EMPIRE PROGRAM FUND EXPENDITURES		-	-	-

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN PROGRAM FUND
Fund 56 - Department 935**

<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</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>Agency</u> <u>Adopted</u> <u>2024-25</u>
RESOURCES							
<u>32,856</u>	-	-	56-000-300-0100	CARRYOVER BALANCE	-	-	-
USE OF MONEY AND PROPERTY							
-	-	-	56-000-350-0100	Interest	-	-	-
-	-	-		Total Use of Money and Property	-	-	-
<u>32,856</u>	-	-		TOTAL DOWNTOWN PROGRAM FUND RESOURCES	-	-	-
EXPENDITURES							
RESIDUAL EQUITY TRANSFER/FUND CLOSURE							
<u>32,856</u>	-	-	56-935-550-5057	Transfer to Downtown Capital Projects Fund	-	-	-
<u>32,856</u>	-	-		Total Residual Equity Transfer/Fund Closure	-	-	-
-	-	-	56-935-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>32,856</u>	-	-		TOTAL DOWNTOWN PROGRAM FUND EXPENDITURES	-	-	-

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
DOWNTOWN (DT) BOND RESERVE FUND
Fund 60 - Department 950**

<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>G/L Account #</u>		<u>Proposed 2024-25</u>	<u>Committee Approved 2024-25</u>	<u>Agency Adopted 2024-25</u>
RESOURCES							
<u>640,000</u>	-	-	60-000-300-0100	CARRYOVER BALANCE	-	-	-
OTHER FINANCING SOURCES							
-	-	-	60-000-390-3000	Transfer from Downtown Special Revenue	-	-	-
-	-	-	Total Other Financing Sources		-	-	-
<u>640,000</u>	-	-	TOTAL DT BOND RESERVE FUND RESOURCES		-	-	-
EXPENDITURES							
RESIDUAL EQUITY TRANSFERS/FUND CLOSURE							
640,000	-	-	60-950-550-5007	Residual Equity Transfer to Downtown Bond Fund	-	-	-
<u>640,000</u>	-	-	Total Residual Equity Transfer/Fund Closure		-	-	-
-	-	-	60-950-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>640,000</u>	-	-	TOTAL DT BOND RESERVE FUND EXPENDITURES		-	-	-

**Urban Renewal Agency of the City of Coos Bay
2024-2025 Budget
EMPIRE (EMP)BOND RESERVE FUND
Fund 61 - Department 955**

Actual 2021-22	Actual 2022-23	Adopted 2023-24	G/L Account #		Proposed 2024-25	Committee Approved 2024-25	Agency Adopted 2024-25
RESOURCES							
<u>526,000</u>	-	-	61-000-300-0100	CARRYOVER BALANCE	-	-	-
OTHER FINANCING SOURCES							
-	-	-	61-000-390-0300	Transfer from Empire Special Revenue	-	-	-
-	-	-	Total Other Financing Sources		-	-	-
<u>526,000</u>	-	-	TOTAL EMP BOND RESERVE FUND RESOURCES		-	-	-
EXPENDITURES							
RESIDUAL EQUITY TRANSFERS/FUND CLOSURE							
526,000	-	-	61-955-550-5007	Residual Equity Transfer to Empire Bond Fund	-	-	-
<u>526,000</u>	-	-	Total Residual Equity Transfer/Fund Closure		-	-	-
-	-	-	61-955-560-6002	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
<u>526,000</u>	-	-	TOTAL EMP BOND RESERVE FUND EXPENDITURES		-	-	-
17,222,535	15,711,343	13,384,568	TOTAL OF ALL AGENCY FUNDS		13,254,102	13,254,102	#####

APPENDIX A

Agency Management & Time-Driven Activity-Based Costing

The Urban Renewal Agency (URA) of the City of Coos Bay receives support staff services through the use of City of Coos Bay personnel. Each year the planned projects within each of the URA Districts are reviewed for staff time estimates and from that a portion of each staff members salary and associated benefits are allocated towards support of the URA. Additionally, materials and supplies that are necessary in support of the URA are also allocated. These amounts comprise what is shown as the “Agency Management Fee” within both the Downtown Capital Projects Fund and Empire Capital Projects Fund.

The concept behind Time-drive Activity-based Costing is that 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.

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 (and essentially the URA also, through the use of the Agency Management Fee) 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

Urban Renewal Agency of the City of Coos Bay Acronyms

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