



**CITY
OF
COBURG**



**APPROVED BUDGET
Fiscal Year 2016-17**



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BUDGET MESSAGE

FY 2016-17

The FY17 Proposed Budget reflects a new era at the City of Coburg. After several years of hard work to overcome challenges due to the impacts of economic and financial impacts on the City, a welcome recovery is underway. Increased growth and development brings promise of increased vitality. With the wastewater project behind us the City moves to a “normal” response to business. Department budgets have been prepared using a priority based model which focuses on the goals of the departments as they relate to the goals set by the Council.

The FY17 Proposed Budget reflects an effort to create a balanced budget earlier than the anticipated FY19. Efforts to make changes to the Cities fund balances in reflection to historical analysis has been a further step in correcting financial errors of the past. Long-standing inter-fund loans have been paid off, and a prior period adjustment has stabilized the General Fund. Staff focus continues to be maintaining the infrastructure and assets of the City while providing the highest quality service to the citizens of Coburg

General Fund Forecast

In April, 2016 the City Council approved a resolution to make a prior period adjustment for allocated indirect expenses for years 2008-2014. This adjustment requires other funds to pay-back the general fund for expenses incurred for shared services. This adjustment also eliminates the general fund deficit as well as the Sewer Capital Loan which the General Fund will be able to pay-off in Fiscal Year 2016. This action brings the General Fund to a positive balance for the first time in many years. With the health of the fund restored, the City is in the position to address the goals set by the City Council to increase the economic wellbeing of the City.

For Fiscal Year 2017 the General Fund health will be influenced by the following:

- Property tax revenues will increase with an anticipated 3-4% (as predicted by the County Assessor) in property values.
- Franchise Fee revenues, State Shared revenues, and Tourism revenues continue to increase.
- The City is in the midst of a study on a diesel tax and an increase to gas tax which will boost revenues.
- Increased development will require more staff time in Administration and Planning.
- Employment costs will rise 1.5% to 2%.

- Overall expenses will rise 1.5%

Years of deferred key updates to policies and plans such as systems development charges, comprehensive plan update, and a long term water supply/Water Master Plan (and connection to the eastside) decision should be addressed. Some of this work is being addressed in the 2017 budget.

This year's budget continues to contribute to capital outlay reserve funds to plan for future needs projects such as a water reservoir, police cars and equipment, and wastewater membrane, and street tree maintenance.

Departmental Budgets

New this year is a budget message from each department. These have been prepared by the Department Directors in order to share with you the priorities of their department. Please take the time to review these pages as they reflect the priorities and goals of the proposed budgets.

Conclusion

A positive view of the City is that the future is looking brighter. Conservative attitudes will be essential now and in the future as the City will always be limited by the revenues received. However, with a goal to increase some revenues and diligent management of the resources at hand, the City is experiencing a very positive outlook. It is a time for looking forward and planning for the next phase of growth and the return of vitality and health for not just the City but for the citizens and the local businesses.

We would like to thank the managers, finance team and the many employees who helped develop this budget. These professionals remain committed to providing the highest quality of services today, preparing the organization for tomorrow, and investing in the community's future.

As we turn this spending plan over to you for your review and approval, we ask for your guidance, trust and confidence as we continue to serve the Coburg community.

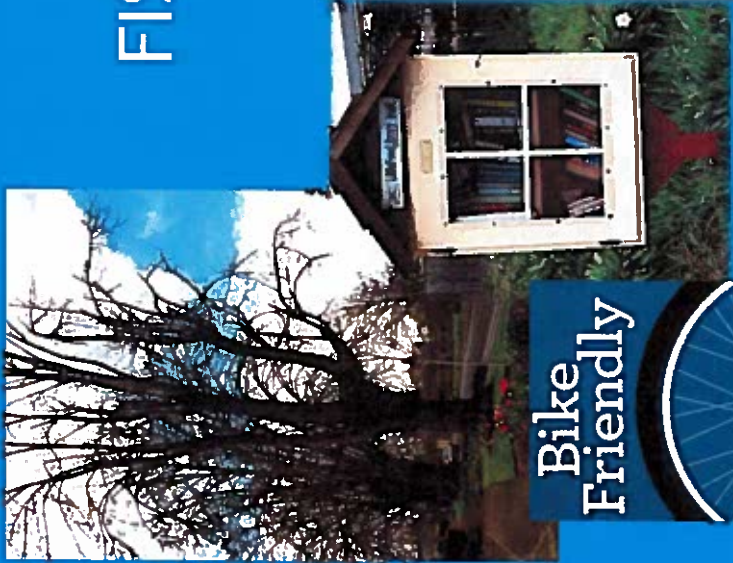
Regards,

Petra Schuetz
City Administrator

Anne Heath
Finance Director
Budget Officer

CITY OF COBURG

BUDGET PROPOSAL
FISCAL YEAR 2016-2017



Fiscal year 2016-17

- ▶ Inter-fund Loan Elimination
- ▶ Positive Fund Balance in General Fund
- ▶ Increased Revenues
- ▶ Quality and Dedicated Public Officials and Staff
- ▶ Successful Risk Management
- ▶ Continued to Improved Community Communications
- ▶ Increased Development
- ▶ Emergency Management Planning
- ▶ Accident Free Worksite
- ▶ Outstanding Performance Status - Drinking Water Services
- ▶ City Hall Phase II Construction Completed
- ▶ New Playground Structure in Norma Pfeiffer Park

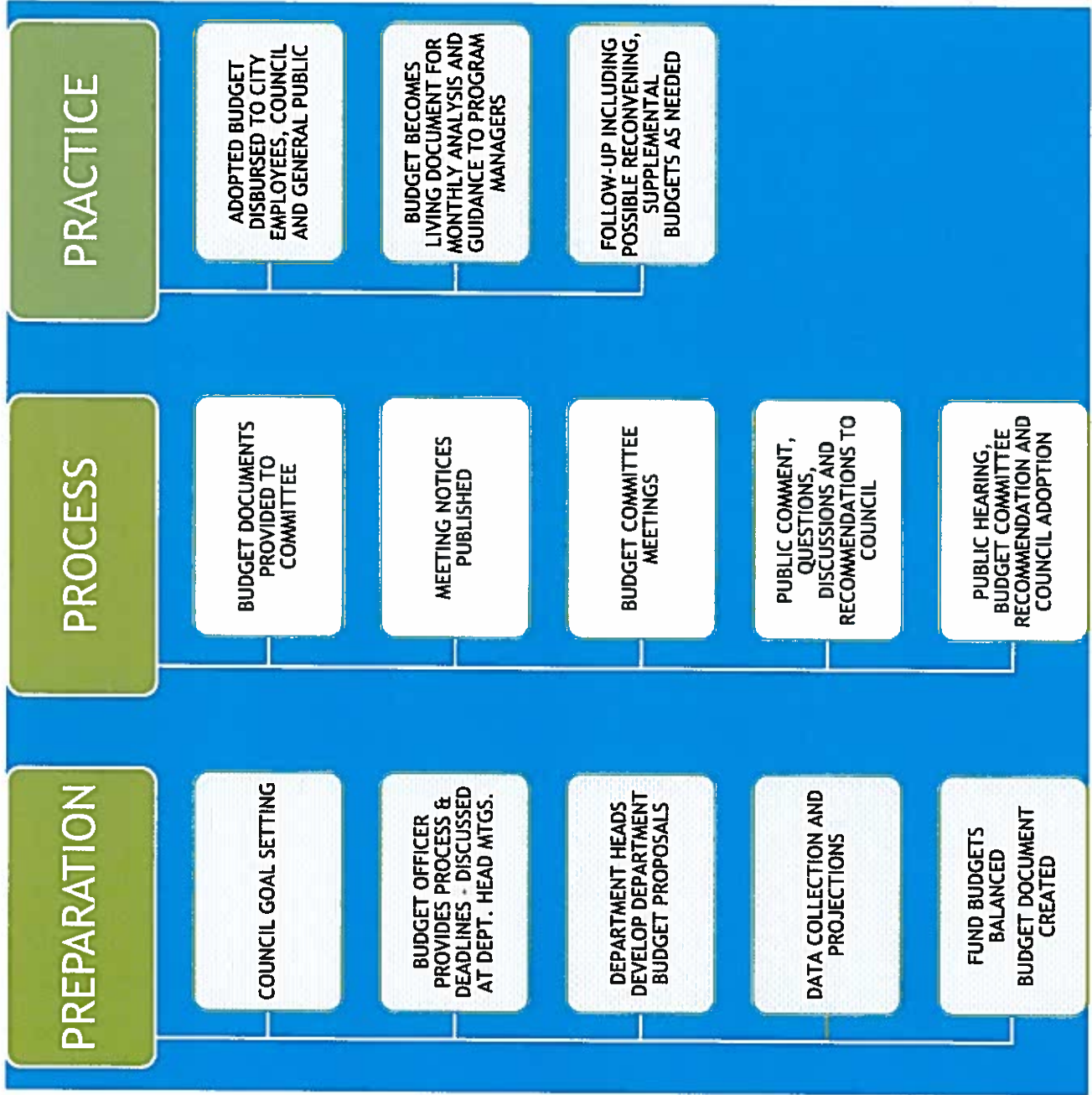


IMPACTFUL COUNCIL DECISIONS

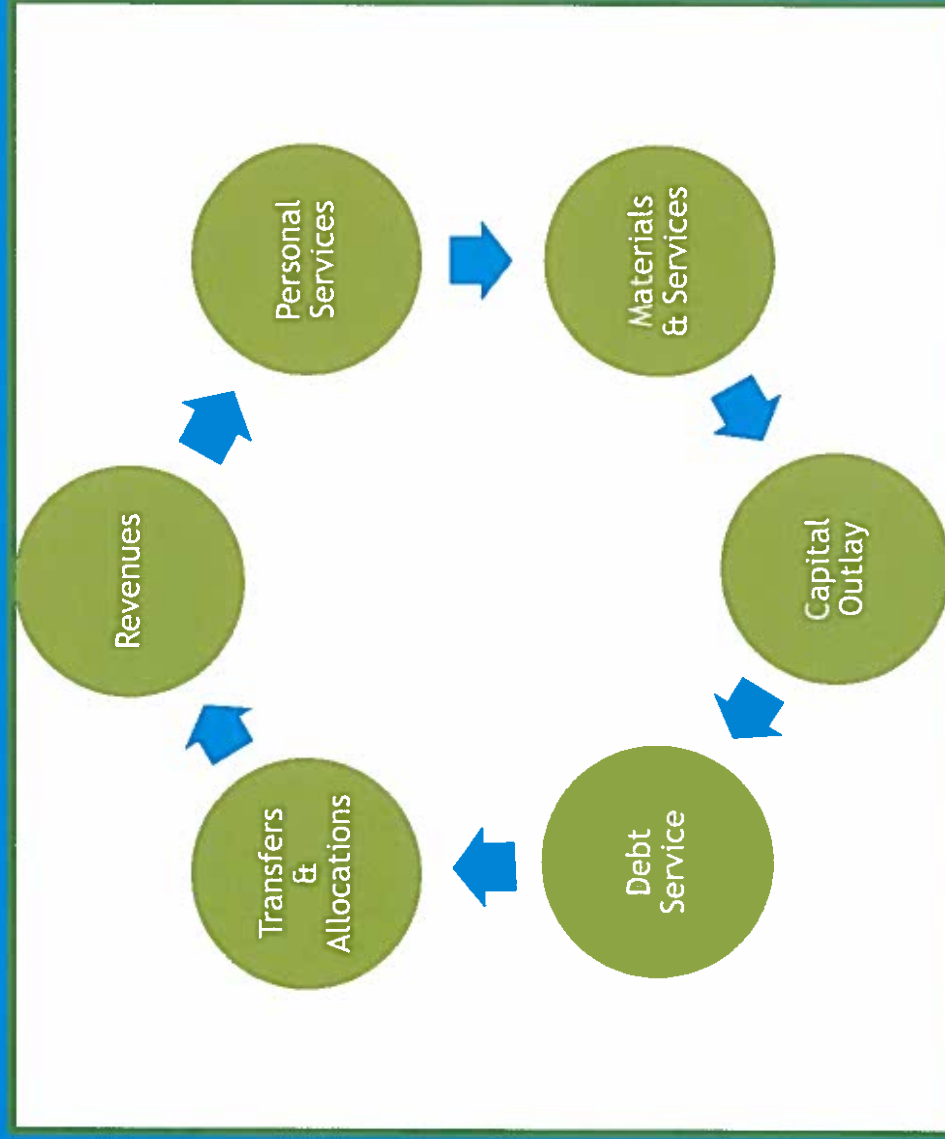
FISCAL YEAR 2015-16

- Resolution 2015-13 - Authorizing the pay-back of inter-fund Loans
- Resolution 2015-12 - Authorizing formal payback of Sewer Loan to General Fund
- Resolution 2016-14 - Authorizing Prior Period Adjustment for Allocated expenses for years 2008-2014
- Ordinance A-238 - Establishing a Technology fee to fines imposed by the Municipal Court
- Ordinances A-235 and 236 - Banning the sale of Medical and Recreational Marijuana (Awaiting November Election Confirmation)

THE ANNUAL BUDGET PROCESS



BUDGET CATEGORIES



- Beginning Fund Balance
- Budget
- Contingency/Ending Fund Balance

CURRENT FUNDS

- ▲ GENERAL FUND
- ▲ PLANNING
- ▲ POLICE
- ▲ COURT
- ▲ ECONOMIC DEVELOP.
- ▲ PARK FUND
- ▲ STREET FUND
- ▲ WATER FUND
- ▲ SEWER FUND
- ▲ BUILDING FUND
- ▲ PARK CIP
- ▲ STREET CIP
- ▲ WATER CIP
- ▲ SEWER CIP
- ▲ SEWER DEBT
- ▲ POLICE EVIDENCE

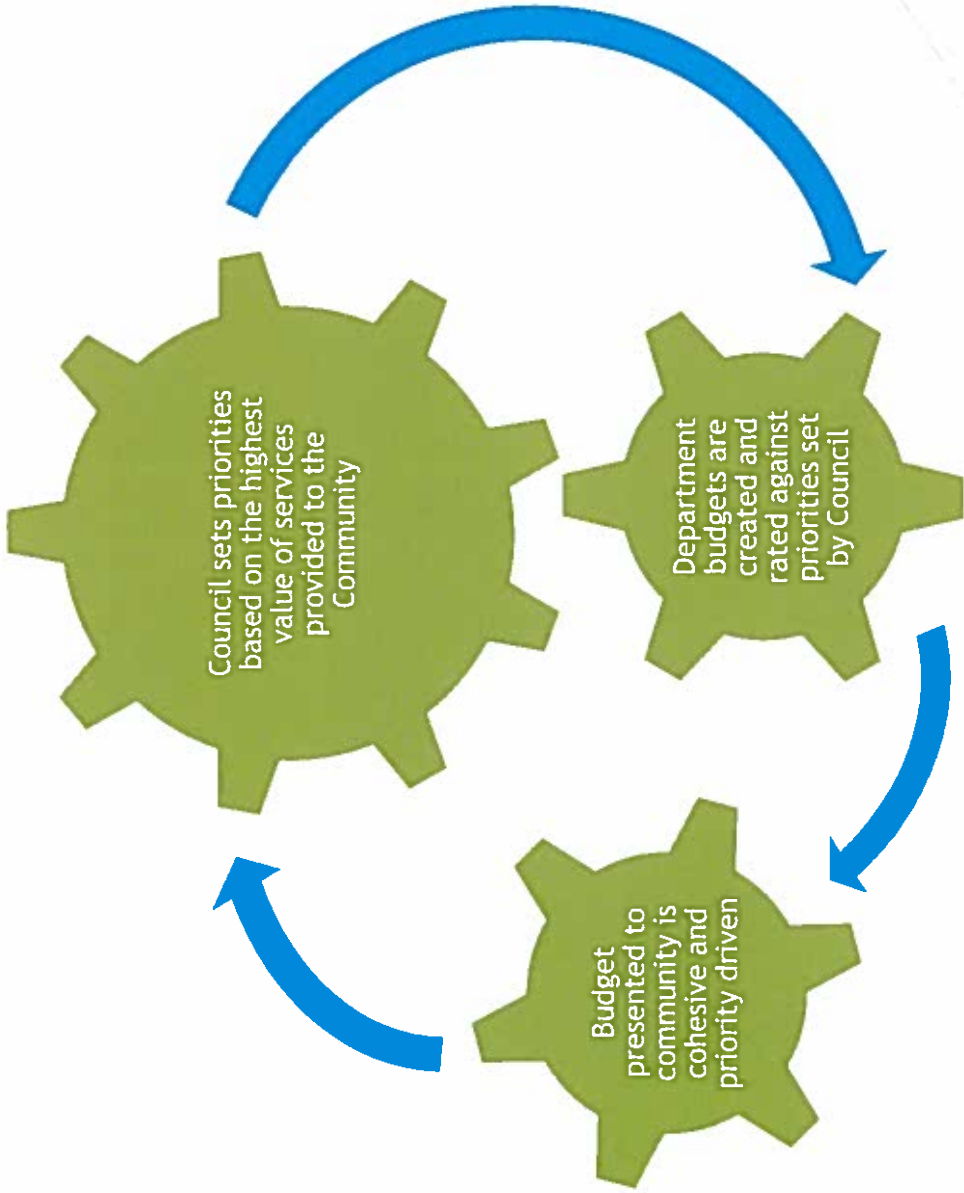
12 FUNDS

RECOMMENDED OPTION

- ▲ GENERAL FUND
- ▲ PLANNING
- ▲ POLICE
- ▲ COURT
- ▲ ECONOMIC DEVELOP.
- ▲ PARK FUND
 - ▲ PARK CIP
- ▲ BUILDING/DEVELOPMENT
- ▲ STREET FUND
- ▲ STREET CIP
- ▲ WATER FUND
- ▲ WATER CIP
- ▲ SEWER FUND
- ▲ SEWER CIP
- ▲ SEWER DEBT
- ▲ POLICE EVIDENCE

5 FUNDS

Priority Based Budgeting



COUNCIL GOALS AND PRIORITIES 2016

Community Visioning

- As the number one priority, City Council should consider funding a Community Visioning Process

Improve The City's Financial Position

- The focus should be new revenues for the purpose of street maintenance

Employ Infrastructure Sustainability

- New Revenue options for long-term sustainability
- Wastewater rates to remain neutral
- Operational efficiencies are a priority

Elaborate on Connections and Communications

- Website Upgrade including interactive features that expands the communities ability to communicate with the City.

Implement Economic Development Strategies

- Take more proactive steps to create an appealing main street environment for businesses, residents, and guests

Administration Priorities



Human Resources

- Increased capacity in administration/Utility Clerk/separation of duties
- Increased capacity in Planning to meet the needs of increased development
- Increased capacity to focus on implementing City Council Goals

Community Visioning

- Consultant led Community Visioning
- Branding/Mission Statement creation
- Public involvement and outreach in process

New Revenue- Motor Fuels Tax Option

Website Platform/Social Media

Main Street Concepts

Planning and Development Priorities



Pursue Grant Opportunities for special projects

- Green House Scenerio Planning
- Riparian Ordinance
- Drinking Water Source Protection
- Waster Master Plan
- Lane County Natural Hazards Mitigation
- Development Code
- Low Impact Development Guide
- Transportation System Plan
- Next Exit E-tour
- Metropolitan Planning

Increase Planning Position by 0.2FTE

- Better management of current planning projects
- Management of special projects

Plan for Future

- Address plans overdue for updates

Coburg Police Department Priorities

Maintain a Professional Police Department

- Low officer compensation puts retention at risk
- Quality officer training

Planning for the Future - Set Aside Reserves

- Technology upgrades
- Radio Communications
- Radio Repeater
- Quality Police Vehicles

Outreach to Community

- Shop with a Cop/Parents Night Out
- Community Charter School Outreach
- Police presence at community events



Coburg City Court Priorities

Implement New Court Software

Audit Court Cases

- Further collection action
- Required “Show Cause” appearances

Improve Security

- Window installed in Court Offices to view lobby
- Emergency Exit Doors



Coburg Public Works Priorities

Clean, Healthy and Safe Environment for Coburg Residents

- Clean and safe parks
- Coburg free of environmental hazards
- Adequate and safe roadway network
- Clean drinking water and adequate water supply

Protection of Coburg's Investment in Assets and Infrastructure

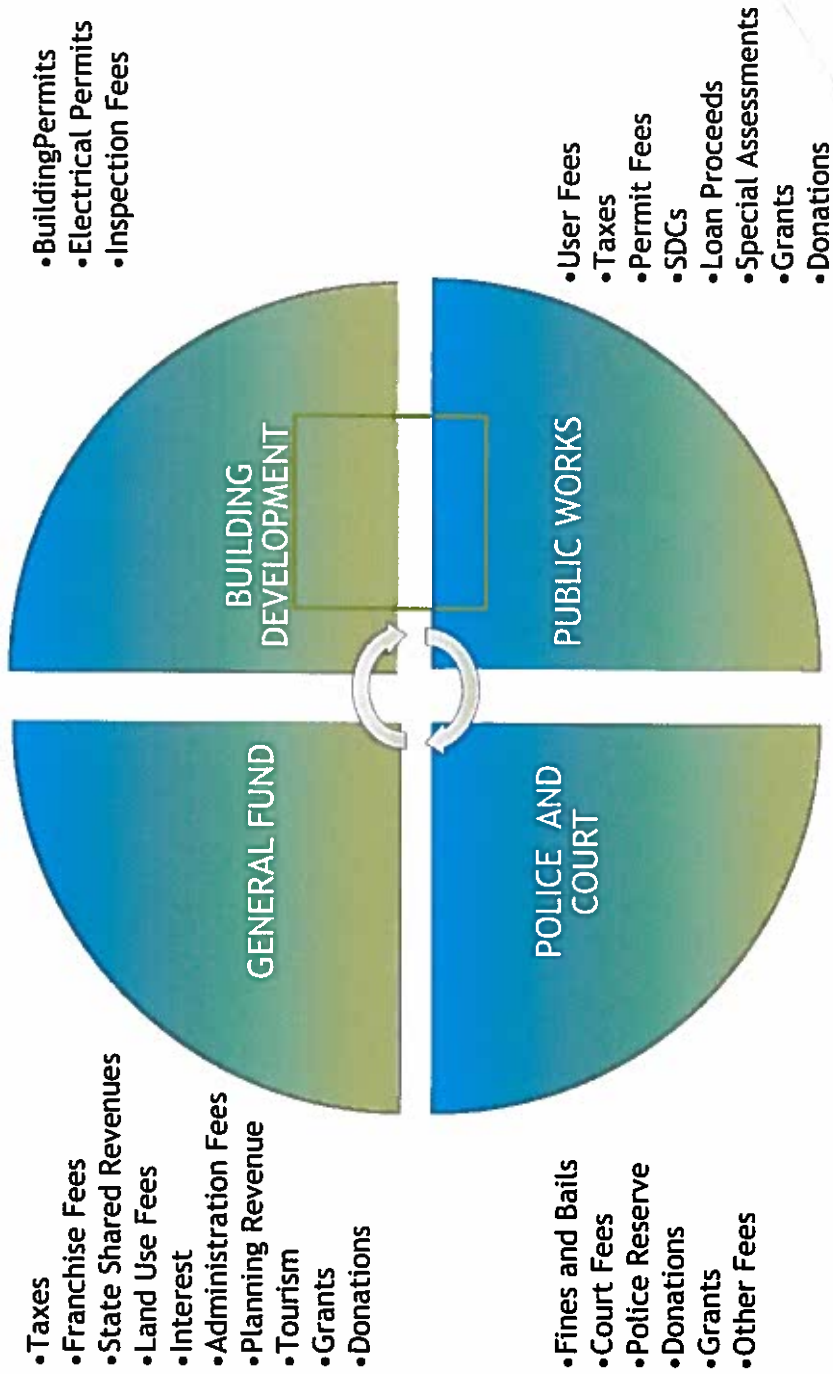
- Above standard routine maintenance of distribution systems, wells & pumps
- Certified water and sewer operators
- Proper maintenance and operation of wastewater treatment plant and septic tanks

Qualified and Trained Personnel

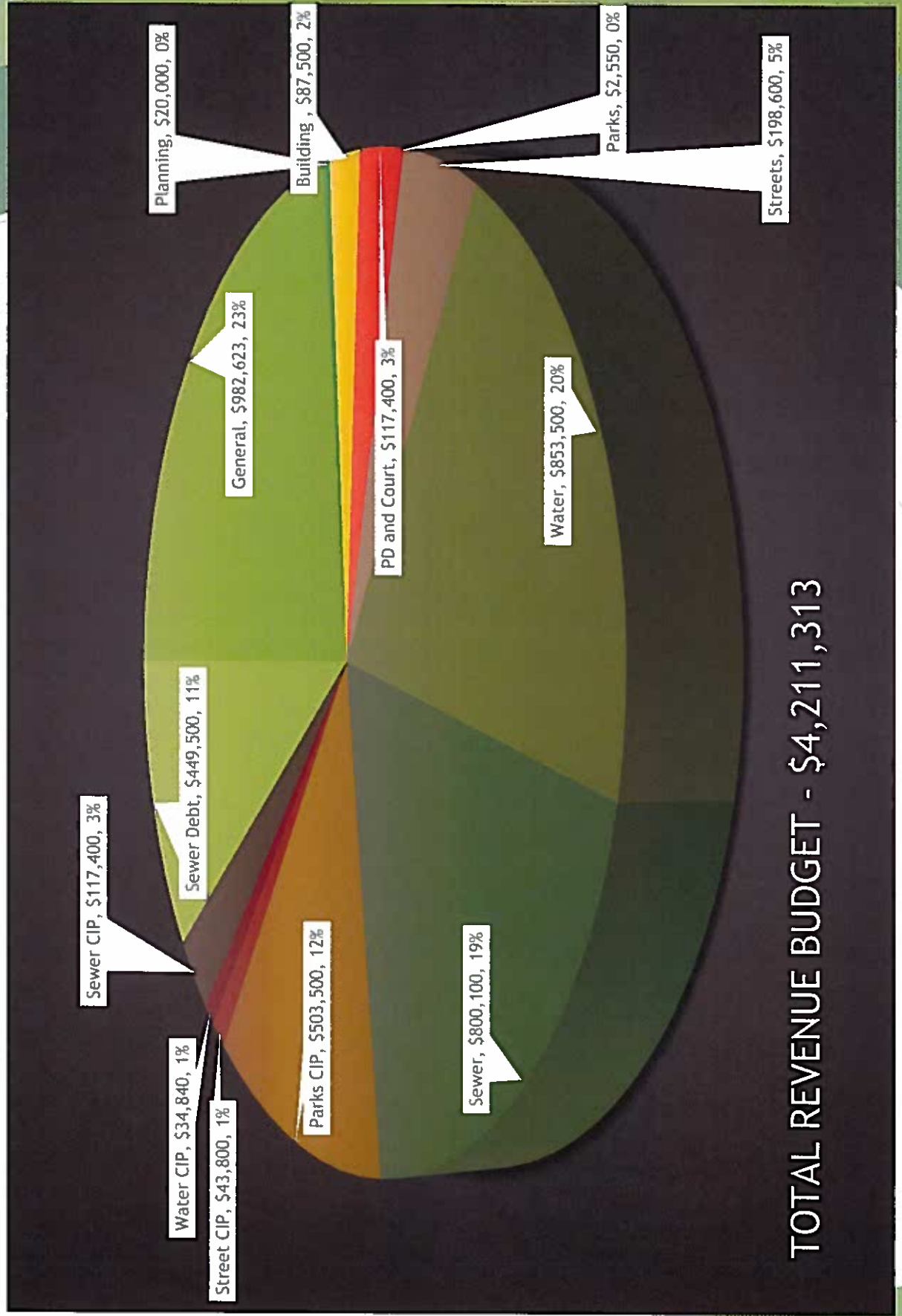
Implement Pavement Management Program



FUND REVENUE GENERATION

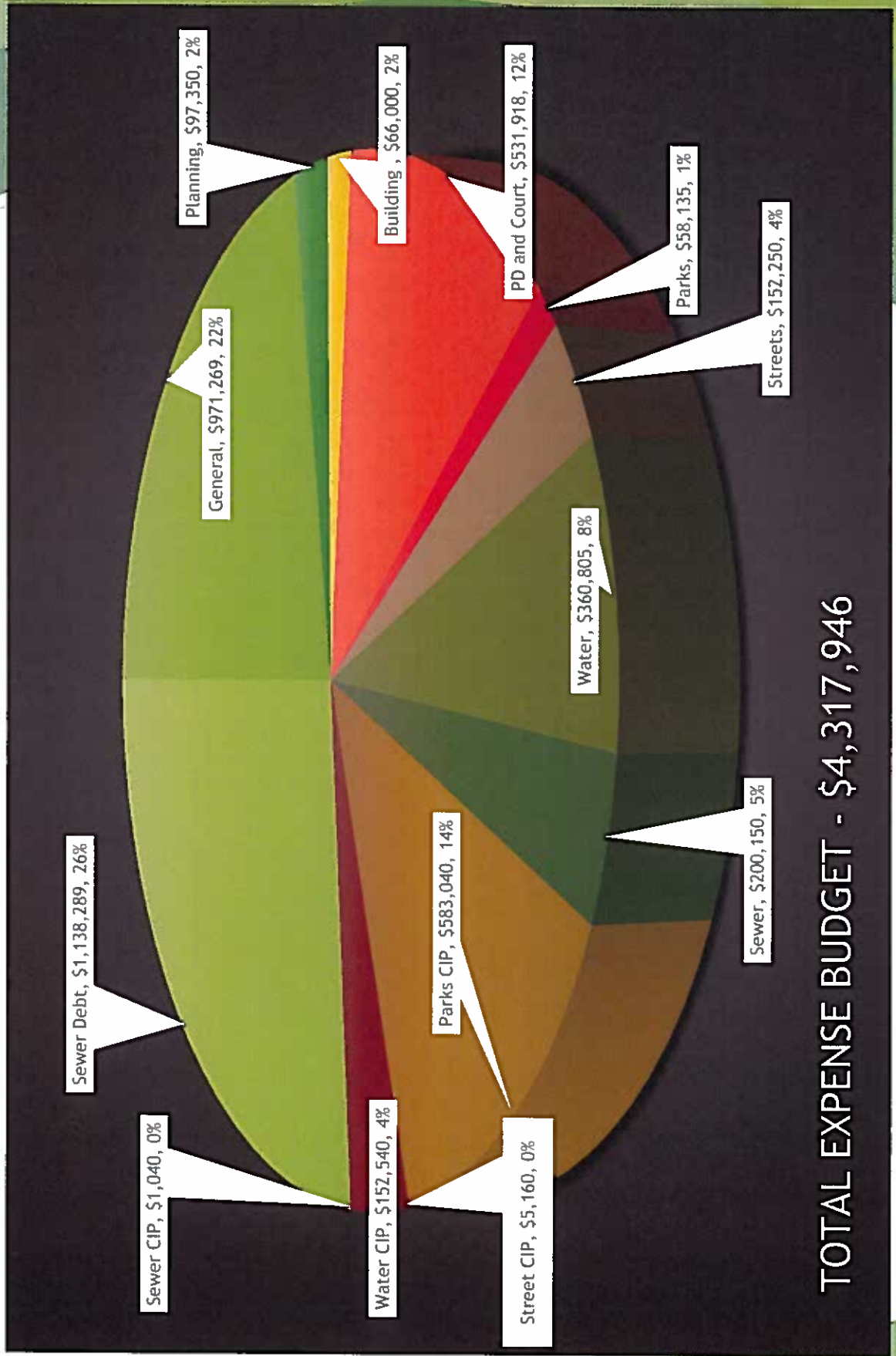


2016-17 Budgeted Revenues



TOTAL REVENUE BUDGET - \$4,211,313

2016-17 Budgeted Expenses



TOTAL EXPENSE BUDGET - \$4,317,946

Budgeted Line Items Matched with Council Priorities

Main Street Project
Economic Development
1, 3 & 5

Infrastructure
Maintenance
Master Plan Updates
2, 3 & 5

Website Upgrade
Improved Communications
4 & 5

Street Maintenance
East Side Water Line
Coburg Loop Path
3 & 5

Financial Stability
Reserve for Future
2, 3 & 5

TOTAL REVENUE AND EXPENSES

Fund/Dept	Revenues	%	Expenses	%	Difference	Comments
General	\$982,623	23.33%	\$971,269	22.49%	\$11,354	
Planning	\$20,000	0.47%	\$97,350	2.25%	-\$77,350	Funded by GF/Maint Street Proj
Building	\$87,500	2.08%	\$66,000	1.53%	\$21,500	
PD and Court	\$117,400	2.79%	\$531,918	12.32%	-\$414,518	Funded by GF/General Oper.
Parks	\$2,550	0.06%	\$58,135	1.35%	-\$55,585	Funded by GF/Mast Plan Proj.
Streets	\$198,600	4.72%	\$152,250	3.53%	\$46,350	
Water	\$853,500	20.27%	\$360,805	8.36%	\$492,695	
Sewer	\$800,100	19.00%	\$200,150	4.64%	\$599,950	
Parks CIP	\$503,500	11.96%	\$583,040	13.50%	-\$79,540	Coburg Loop Project
Street CIP	\$43,800	1.04%	\$5,160	0.12%	\$38,640	
Water CIP	\$34,840	0.83%	\$152,540	3.53%	-\$117,700	East Side Water Line
Sewer CIP	\$117,400	2.79%	\$1,040	0.02%	\$116,360	
Sewer Debt	\$449,500	10.67%	\$1,138,289	26.36%	-\$688,789	Debt Service
Totals	\$4,211,313	100.00%	\$4,317,946	100.00%	-\$106,633	

***Does not reflect \$317,375 PW Reimbursement Transfer to General Fund**

Reserves for Future

General Fund

\$100,000 - Future Security

Police

\$15,000 - Vehicles and Equip.

Sewer Fund

\$25,000 - Membrane Replacement
\$31,452 - Debt Reserve

Capital Outlay Budget

General Fund

• City Hall Improvements - \$31,500

Police

• Radio equipment & vests - \$5,000

Park Fund

• Park Equipment, Future Master Plan Improvements \$10,000

Water Fund

• Engineering - Water Master Plan \$20,000

Park CIP

• Coburg Loop Path \$587,000

20

Inter-Fund Transfers

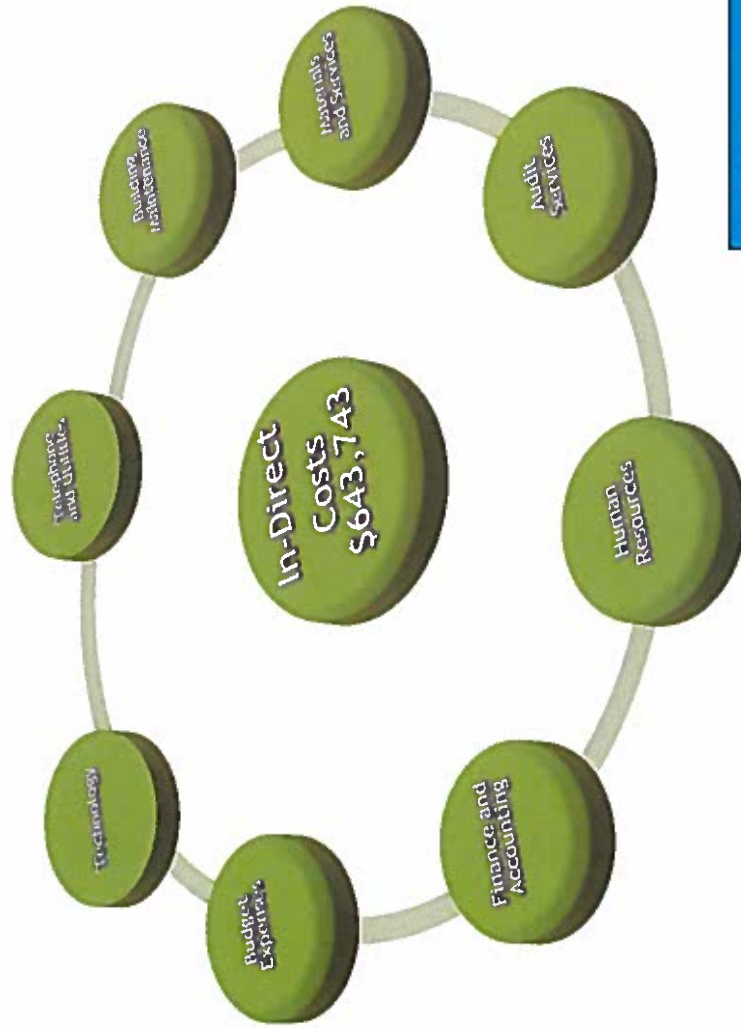
FROM	TO	FOR	AMOUNT
General Fund	Park Fund	Operations	125,000.00
General Fund	Sewer Debt Fund	Debt Reserve	50,000.00
Water Fund	Water Capital Fund	Future Projects	255,000.00
Street Capital Fund	Street Fund	Street Overlay Projects	40,000.00
Sewer Fund	Sewer Debt Fund	Debt Reserve	320,000.00
Building Fund	Planning Fund	Development Fees	20,000.00
Street Fund	General Fund	In-direct Cost Allocation	33,968.00
Water Fund	General Fund	In-direct Cost Allocation	134,472.00
Sewer Fund	General Fund	In-direct Cost Allocation	152,220.00
Building Fund	General Fund	In-direct Cost Allocation	16,031.00
Street Capital Fund	General Fund	In-direct Cost Allocation	5,092.00
Water Fund	General Fund	In-direct Cost Allocation	3,094.00
Sewer Capital Fund	General Fund	In-direct Cost Allocation	12,370.00
Park Fund	General Fund	Public Works Personnel Transfer	66,415.00
Street Fund	General Fund	Public Works Personnel Transfer	35,497.00
Water Fund	General Fund	Public Works Personnel Transfer	77,379.00
Sewer Fund	General Fund	Public Works Personnel Transfer	138,084.00

Overhead Allocation

OVERHEAD INCLUDES	BUDGET CATEGORIES CONSIDERED	ALLOCATED TO FUNDS
<ul style="list-style-type: none">• GENERAL FUND ADMINISTRATION• FACILITIES• ECONOMIC DEVELOPMENT• PLANNING• CITY HALL DEBT SERVICE	<ul style="list-style-type: none">• REVENUE• MATERIALS & SERVICES• PERSONAL SERVICES• CAPITAL OUTLAY• DEBT SERVICES	<ul style="list-style-type: none">• STREETS• WATER• SEWER• BUILDING• STREETS CAPITAL• WATER CAPITAL• SEWER CAPITAL

- Replaces allocating to departments on each bill
- Reimburses the General Fund for work done on behalf of other funds
- Fairly distributes the administrative costs of running the city

Current Overhead Allocation



Building	\$ 16,031	2.49%
Sewer	\$ 152,220	23.64%
Sewer Capital	\$ 12,370	1.92%
Street	\$ 33,968	5.28%
Street Capital	\$ 5,092	.79%
Water	\$ 134,472	20.89%
Water Capital	\$ 3,904	.61%
Total Allocated	\$ 358,057	55.62%

²³ *This will change with the Budget

Debt service FY 2017

Fund	Issue	Original Issue	Type	Interest	Date	Maturity	Loan #	Balance FY17
General	Summit Bank	685,000.00	Mort./ARM	3.59	1/16/14	11/30/2025	7600	660,397.34
General	City of Coburg	5,524.00	LID Assess.	7	12/1/14	11/30/2025	1801/2001	4,009.79
Parks	City of Coburg	45,622.00	LID Assess.	7	12/1/14	11/30/2025	Multiple	37,183.52
Water	Wells Fargo	375,000.00	Rev Bond	5.044	12/1/99	12/1/2019	299WR	79,600.00
Water	City of Coburg	13,382.00	LID Assess.	7	12/1/14	11/30/2025	100	10,591.62
Water	Special Public Works/OECDD	1,251,270.00	Rev Bond	5.37	10/11/00	25 year	G01001	749,029.00
Water	Special Public Works/OECDD	1,596,800.00	Rev Bond	5.37	10/11/00	12/1/2022	B01003	695,137.00
Sewer	Clean Water Rev/DEQ	789,310.00	Rev Bond	3.51	6/30/06		R23041	546,912.00
Sewer	Clean Water Rev/DEQ	9,209,228.00	Rev Bond	2.81	3/30/05	9/1/2033	R23042	8,848,850.00
Sewer	Clean Water Rev/DEQ	2,000,000.00	Rev Note	1.85	2/11/14	20 year	R23044	2,000,000.00
Sewer	USDA Rural Development	6,000,000.00	RUS	0.04	3/1/15	1/27/2055	1 & 2	5,963,639.73
								19,595,350.00

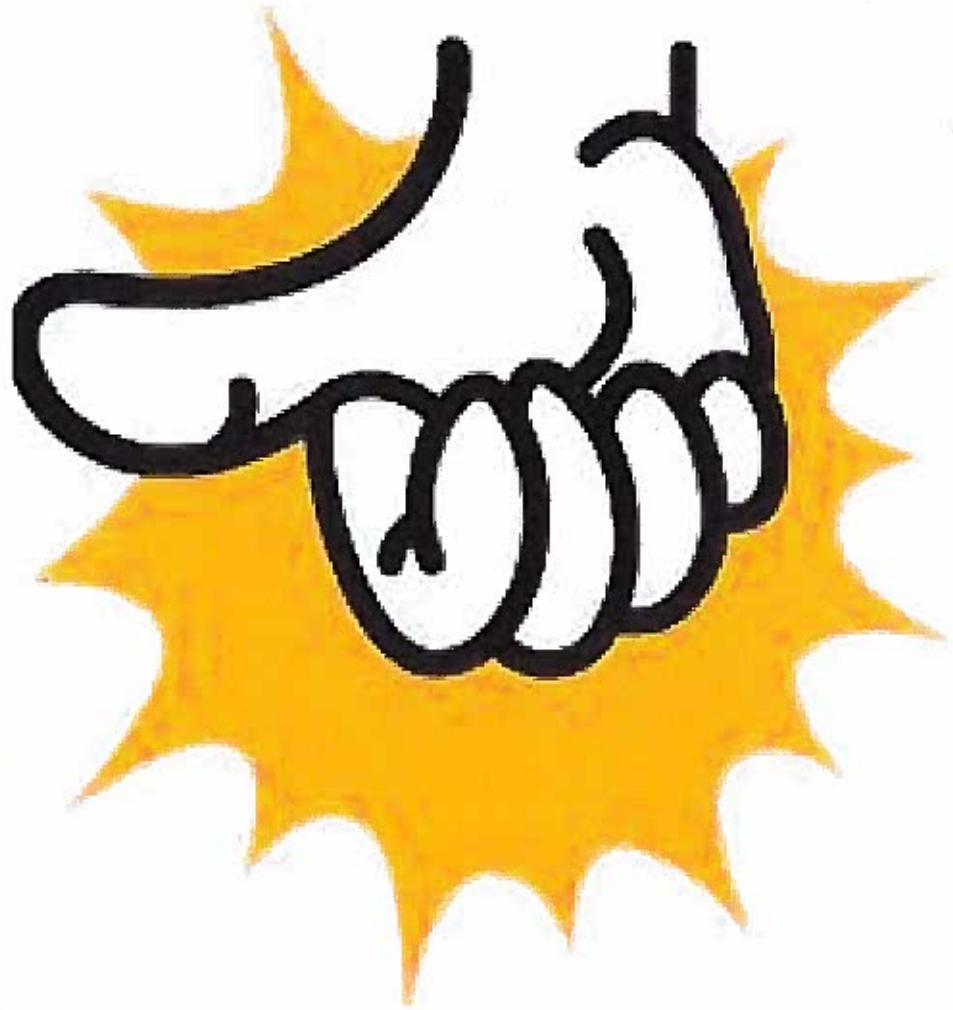
All debt payments are reflected in the budget

WHOLE CITY BUDGET

Fund/ Dept	Fund Balance Beginning	Revenues	Expenses	Transfers In	Transfers Out	Contingency	Fund Balance Ending
General	346,331	1,124,023	-1,589,037	716,815	-171,383	0	426,749
Building	33,148	87,500	-66,000	0	-36,031	0	18,617
Parks	17,063	2,550	-47,435	100,000	-66,415	0	5,763
Streets	59,891	198,600	-162,950	40,000	-69,465	-50,000	16,076
Water	207,431	853,500	-356,805	0	-386,851	-200,000	117,275
Sewer	205,262	800,100	-220,150	0	-610,304	0	174,908
Parks CIP	168,198	503,500	-467,040	0	0	-116,000	88,658
Street CIP	305,740	43,800	-5,160	0	-45,092	-200,000	99,288
Water CIP	216,224	34,840	-152,540	175,000	-3,904	-200,000	69,620
Sewer CIP	236,523	117,400	-1,040	0	-12,370	-200,000	140,513
Sewer Debt	1,229,017	449,500	-1,138,289	370,000	0	0	910,228
Totals	3,024,828	4,215,313	-4,206,446	1,401,815	-1,401,815	-966,000	2,067,695

- Revenues over expenses \$8,867
- Change in fund balance \$8,867

CITY OF COBURG
FISCAL YEAR 2017



**CITY OF COBURG
APPROVED BUDGET FISCAL YEAR 2017**

	Beginning Balance	Revenues	Expenses	Transfer In	Transfer Out	Contingency	Reserves	Ending Fund Balance	Total Requirements
General Fund	391,226								
Admin	0	986,623	-471,107	630,400	-71,383	0	-100,000	391,226	
Facilities	0	0	-89,000	0	0	0	-15,000	974,533	
Police	0	6,400	-405,820	0	0	0	0	-89,000	
Municipal Court	0	111,098	-111,098	0	0	0	0	-414,420	
Economic Development	0	0	-50,500	0	0	0	0	-98	
Debt Service	0	0	-43,286	0	0	0	0	-50,500	
Park	914	2,550	-47,435	0	0	0	0	-43,286	
Building/planning	13,403	107,500	-166,850	0	-16,031	0	0	-43,971	
Park Capital	68,198	503,500	-467,040	0	0	-116,000	0	-61,978	
PW Admin	0	0	-317,376	0	0	0	0	-11,342	
Total	473,741	1,717,573	-2,169,512	630,400	-87,414	-116,000	-115,000	333,788	-\$2,821,714.00
Street Fund	58,892	198,600	-162,950	0	-74,557	-50,000	0	-30,015	
Street Capital Fund	147,556	43,800	-5,160	0	0	-100,000	0	86,196	
Total	206,448	242,400	-168,110	0	-74,557	-150,000	0	56,181	-\$448,848.00
Water Fund	207,431	853,500	-356,305	0	-211,851	-200,000	0	292,775	
Water Capital Fund	216,284	34,840	-152,540	0	-3,904	-200,000	0	-105,320	
Total Combined Beginning Balance	423,715	888,340	-508,845	0	-215,755	-400,000	0	187,455	-\$1,312,055.00
Sewer Fund	205,362	800,100	-220,150	0	-302,674	0	0	482,638	
Sewer Capital Fund	494,762	117,400	-1,040	0	0	-200,000	0	411,122	
Sewer Debt	1,229,017	499,500	-1,138,289	50,000	0	0	-56,452	583,776	
Total	1,929,141	1,417,000	-1,359,479	50,000	-302,674	-200,000	-56,452	1,477,536	-\$3,396,141.00
Total	3,033,045	4,265,313	-4,205,946	630,400	-680,400	-866,000	-171,452	2,054,960	-\$7,978,758.00

Revenues **\$7,978,758.00** Requirements **-\$7,978,758.00**

City of Coburg
BUDGET FISCAL YEAR 2017

Hash

(All)

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
001 General	0	1	-	-	-	-
001-000-400100 Beginning Fund Balance	(382,504)	(514,274)	(365,924)	412,429	61,312	473,741
001-000-400200 Current Taxes	421,172	443,054	571,000	594,455		594,455
001-000-400300 Delinquent Taxes	40,762	16,921	10,000	13,000		13,000
001-000-401000 State Pool Interest	1,949	1,999	1,500	1,500		1,500
001-000-402010 State Shared Revenue	10,956	13,647	15,000	13,000		13,000
001-000-402200 State Cigarette Taxes	1,287	1,514	1,200	1,525		1,525
001-000-402250 State Liquor Taxes	13,540	16,290	13,000	16,700		16,700
001-000-402500 Transient Room Tax	11,954	17,672	15,000	22,000		22,000
001-000-402600 Tourism Funds - Lane County	7,124	8,692	9,000	10,063		10,063
001-000-403050 Electrical Inspection Fees	40,799	-	-	-		-
001-000-403100 Power Company Franchise Fee	60,231	131,460	160,000	181,000		181,000
001-000-403150 Power Company Franchise License	26,442	73,367	60,000	47,000		47,000
001-000-403200 Gas Company Franchise Fee	9,589	9,875	20,000	17,000		17,000
001-000-403300 Cable TV Franchise Fee	1,055	984	2,000	1,500		1,500
001-000-403400 Telephone Franchise	4,262	4,319	6,200	5,000		5,000
001-000-403500 Garbage Franchise Fee	500	500	1,000	1,000		1,000
001-000-404040 Inpound Fees	235	330	1,200	1,000		1,000
001-000-404042 Business License	2,300	3,260	3,600	3,500		3,500
001-000-404300 Building Inspection Fees	191,692	-	-	-		-
001-000-404400 Land Use Filing Fees	7,672	20,955	15,000	15,000		15,000
001-000-404470 Planning Asslstant Grant-OR St	-	980	2,000	-		-
001-000-404480 STPU Reimbursement	-	-	-	-		-
001-000-404490 Planning Scenario Contract	4,900	17,479	-	-		-
001-000-404495 Lease Revenue	-	4,680	4,700	4,680		4,680
001-000-404500 Sign Application Fee	2,700	175	-	250		250
001-000-404550 TSP Riemb.I-5 Incg, Admin	-	-	-	-		-
001-000-404600 SDC Admin. Fees	-	6,015	10,300	10,700		10,700
001-000-404700 Gain on Sale of Property - 91069	252,642	-	-	-		-
001-000-404800 Mortgage Proceeds	758,411	-	-	-		-
001-000-405000 Fines and Balls	88,050	-	-	-		-
001-000-405010 Fines & Bail - Agency Collect.	29,213	-	-	-		-
001-000-405100 Fines Transfer from Other	1,380	-	-	-		-
001-000-406000 Court Fees	12,920	-	-	-		-
001-000-406200 Police Training Fees	1,015	-	-	-		-
001-000-406300 Offense Surcharge	214	-	-	-		-
001-000-406930 DARE Program Income	-	-	-	-		-
001-000-408200 Oregon CLG Grant	-	1,937	6,000	6,000	4,000	10,000
001-000-408300 Ford Coburg Cohort	2,881	5,200	-	-		-
001-000-408500 Fed MPO Reimb Planning	-	-	-	-		-
001-000-410800 Shop with a Cop	-	-	-	-		-
001-000-410910 Dog License Fees	695	733	875	650		650
001-000-410920 Dog Impound Fees	-	-	-	100		100
001-000-480000 Reimbursements	415	-	-	-		-
001-000-485200 Police Reserve Officer Revenue	810	-	-	-		-
001-000-486000 Police Radio Grant/Sales	5,400	-	-	-		-
001-000-498000 Fingerprinting Fees	570	-	-	-		-
001-000-498200 Police Confiscation Forfeiture	-	-	-	11,000		11,000
001-000-499000 Other Receipts	4,079	8,202	2,500	5,000		5,000
001-000-7New Due From Water CIP	-	-	34,198	-		-
001-001-500500 City Administrator	(17,882)	(77,907)	(81,751)	(89,095)		(89,095)
001-001-501100 Finance Director	(11,887)	(63,334)	(65,363)	(55,239)		(55,239)
001-001-501400 City Recorder	(21,648)	(45,914)	(45,569)	(47,034)		(47,034)
001-001-501500 Office Administration/Finance	(5,352)	(2,380)	-	(17,940)		(17,940)
001-001-501600 Accountant	(19,420)	-	-	-		-
001-001-501900 Severance/Vacation Pay	(787)	-	-	-		-
001-001-501905 Overtime Pay	-	-	-	-		-
001-001-502000 Workers' Compensation	(549)	(25,588)	(19,000)	(19,000)		(19,000)
001-001-503000 FICA/Medicare	(6,418)	(18,071)	(15,000)	(16,012)		(16,012)
001-001-504000 Health Insurance/Dental/Life/LTD	(6,331)	(25,588)	(28,700)	(31,174)		(31,174)
001-001-504100 Life/STD Insurance	(196)	(667)	(700)	-		-
001-001-505000 PERS Retirement	(8,404)	(20,773)	(25,000)	(24,272)		(24,272)

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
001-001-505100 PERS UAL Contribution	-	-	-	-		-
001-001-506000 Unemployment Insurance	(2,101)	(16,246)	(11,300)	(3,778)		(3,778)
001-001-506500 Workers Benefit Fund	-	-	(105)	(263)		(263)
001-001-510000 Office Expense	(6,531)	(7,489)	(7,500)	(7,500)		(7,500)
001-001-510020 Council Expense	3,611	(405)	(500)	(1,000)		(1,000)
001-001-510050 Council Training	1,179	-	(500)	(500)		(500)
001-001-510100 City Hall Purchase Interest	-	(10,419)	(23,412)	(22,500)		(22,500)
001-001-510101 City Hall Purchase Principle	-	(24,383)	(18,134)	(20,000)		(20,000)
001-001-510500 Inspection Fees	(85,959)	-	-	-		-
001-001-510530 Building Permit Surcharge	(76,403)	-	-	-		-
001-001-510600 Audit	(5,830)	(7,000)	(15,000)	(15,500)		(15,500)
001-001-510700 Public Safety Planning	(46)	-	-	-		-
001-001-510790 Ford Foundation Project	(475)	-	-	-		-
001-001-510800 Professional Services	(83,522)	(23,436)	(19,000)	(26,200)		(26,200)
001-001-510840 Litigation Expense	(10,062)	-	(4,000)	(4,000)		(4,000)
001-001-510880 City Attorney	(5,824)	(6,877)	(8,000)	-		-
001-001-510881 Legal	-	(1,144)	(8,500)	(33,000)		(33,000)
001-001-510950 Liability Insurance	(1,716)	(14,438)	(15,600)	(15,400)		(15,400)
001-001-510951 Auto Insurance	-	(6,033)	(6,600)	(7,000)		(7,000)
001-001-510952 Property Insurance	-	(9,151)	(9,900)	(9,000)		(9,000)
001-001-513000 Bank Fees	(8,505)	(5,398)	(6,000)	(12,000)		(12,000)
001-001-513250 Late Fees	-	(172)	-	-		-
001-001-513500 Interest Expense	(5,302)	(1,788)	-	-		-
001-001-51440 City Prosecutor	-	-	(13,200)	(13,500)		(13,500)
001-001-522010 Cellular Phone	(297)	-	-	-		-
001-001-522090 Mbrships, Dues & Subscriptions	(4,361)	(4,803)	(3,500)	(4,200)		(4,200)
001-001-522100 Travel, Education, Training	(3,910)	(3,125)	(3,500)	(6,000)		(6,000)
001-001-522500 Employee Promotions and Incent	(855)	(408)	(500)	(500)		(500)
001-001-523000 Equipment Repair	-	-	-	-		-
001-001-530000 Computer Expense	(1,658)	(1,451)	(9,000)	-		-
001-001-530100 LCOG IT Support/Computers	(12,721)	(5,578)	(4,000)	(9,000)		(9,000)
001-001-542000 Miscellaneous	(84)	4,097	(500)	(500)		(500)
001-001-557100 Advertising, Legal Notices	(2,178)	(2,112)	(2,000)	(2,500)		(2,500)
001-001-601000 Capital Outlay	-	(8,515)	(26,300)	-		-
001-001-602000 GF Deficit Reduction	-	(50,000)	(621,205)	-		-
001-002-404800 Mortgage Proceeds	-	-	-	-		-
001-002-4Gain5 Gain on Sale of Building	-	-	-	-		-
001-002-510100 Utilities	(8,757)	(4,413)	(6,500)	(6,500)		(6,500)
001-002-510450 Postage	(2,033)	(6,423)	(4,500)	(5,500)		(5,500)
001-002-510500 LID Assessment	-	-	(1,572)	(786)		(786)
001-002-511000 Bathroom and Kitchen Supplies	(1,501)	(1,513)	(2,000)	(2,000)		(2,000)
001-002-522000 Telephone	(5,024)	(12,135)	(10,500)	(10,500)		(10,500)
001-002-522050 Network/Email	(1,023)	(801)	(1,000)	(1,400)		(1,400)
001-002-523500 Copier Lease/Maint.	(6,352)	(4,602)	(7,500)	(8,000)		(8,000)
001-002-530500 Springbrook Computer Expense	(8,389)	(17,814)	(15,500)	(15,000)		(15,000)
001-002-582000 Building Maint, Supplies	(3,650)	(8,750)	(9,000)	(6,000)		(6,000)
001-002-586000 Reconciliation Discrepancy	(20,831)	277	-	-		-
001-002-588000 Records Storage	(2,125)	(2,043)	(1,200)	(2,600)		(2,600)
001-002-6Capit Capital Outlay City Hall	(758,410)	-	-	(31,500)		(31,500)
001-006-400100 Beginning Fund Balance-Building	-	-	1,923	33,148	(33,148)	-
001-006-403050 Electrical Inspection Fees	-	22,844	12,000	7,500		7,500
001-006-404300 Building Inspection Fees	-	201,600	145,000	80,000		80,000
001-006-404450 Planning Service Fees	-	-	20,000	5,000		5,000
001-006-408500 Fed MPO Reimb Planning	-	(3,540)	15,000	15,000		15,000
001-006-409000 Coburg Loop Segment 3 Fed Funding	-	-	20,000	-		-
001-006-500000 Planning Tech	-	(1,068)	(30,000)	(40,442)		(40,442)
001-006-501200 Planner	(35,763)	-	-	-		-
001-006-501500 Office Support	(4,347)	-	-	-		-
001-006-502000 Workers' Compensation	(39)	-	-	(75)		(75)
001-006-503000 FICA/Medicare	(2,960)	(82)	(4,000)	(3,094)		(3,094)
001-006-504000 Health Insurance	(3,178)	-	-	-		-
001-006-504100 Life/STD Insurance	(157)	-	(300)	(708)		(708)
001-006-505000 PERS Retirement	(5,955)	-	(2,000)	(3,518)		(3,518)
001-006-506000 Unemployment Insurance	(523)	(23)	(600)	(1,213)		(1,213)

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual	Estimated	Budget 2016	Proposed	Budget	Adopted
	FY14	Actual 2015	Budget 2016	2017	Changes	2017
001-006-510000 Office Expense	-	(135)	(500)	(500)		(500)
001-006-510460 UGB Expense	(1,778)	(20,518)	(15,000)	(11,000)		(11,000)
001-006-510500 Inspection Fees	-	(49,477)	(105,000)	(60,000)		(60,000)
001-006-510530 Building Permit Surcharge	-	(145,543)	(15,700)	(6,000)		(6,000)
001-006-510600 Audit	(1,116)	-	-	-		-
001-006-510800 Professional Serv	(29,471)	(9,434)	(25,000)	(15,000)		(15,000)
001-006-510870 Planner - LCOG	(14,450)	(4,380)	-	-		-
001-006-510880 City Attorney	(179)	-	(6,000)	-		-
001-006-522100 Travel, Education, Training	-	(2,143)	(800)	(1,000)		(1,000)
001-006-530000 Computer Expense	-	-	-	-		-
001-006-530100 LCOG IT Support	-	-	-	-		-
001-006-53XX1 Historic Preservation Expense (Granted)	-	-	(6,500)	-	(3,500)	(3,500)
001-006-53XXX Community Visioning Project	-	-	-	(20,000)		(20,000)
001-006-557100 Advertising, Legal Notices	-	(913)	(500)	(800)		(800)
001-006-720010 Overhead Allocation	-	-	(1,820)	(16,031)	-	(16,031)
001-006-950000 Unappropriated Ending Balance-Building	-	(1,924)	(13,403)	(18,617)	18,617	-
001-015-405000 Fines and Balls	-	78,027	-	-		-
001-015-406200 Police Training Fees	-	2,122	2,500	2,500		2,500
001-015-406930 DARE Program Income	-	-	2,150	2,150		2,150
001-015-410800 Shop with a Cop	-	525	250	500		500
001-015-485200 Police Reserve Officer Revenue	-	2,600	1,000	1,000		1,000
001-015-498000 Fingerprinting Fees	-	75	300	250		250
001-015-500400 Chief of Police	(60,270)	(80,490)	(75,486)	(75,332)		(75,332)
001-015-500530 Police Corporal	-	-	-	-		-
001-015-500540 Police Officer-Universal	(96,094)	(62,049)	(62,585)	(71,267)		(71,267)
001-015-500580 Reserve Police	(105)	-	-	(750)		(750)
001-015-500590 Certification Pay	(5,996)	-	-	-		-
001-015-501500 Police Clerk	(40,668)	(44,249)	(45,569)	(46,410)		(46,410)
001-015-501900 Severance/Vacation Pay	(106)	-	-	-		-
001-015-501905 Overtime Pay	(586)	-	-	-		-
001-015-502000 Workers' Compensation	(10,664)	(78)	-	-		-
001-015-503000 FICA/Medicare	(15,319)	(13,867)	(14,050)	(14,765)		(14,765)
001-015-504000 Health/Dental/Life/LTD	(47,903)	(41,314)	(53,000)	(58,575)		(58,575)
001-015-504100 Life/STD Insurance	(683)	(607)	(675)	-		-
001-015-505000 PERS Retirement	(31,204)	(23,708)	(25,359)	(26,583)		(26,583)
001-015-506000 Unemployment Insurance	(4,573)	(1,640)	-	(3,263)		(3,263)
001-015-506050 Workers Benefit Fund	-	-	(105)	(150)		(150)
001-015-510000 Office Expense	(1,427)	(2,019)	(2,150)	(2,200)		(2,200)
001-015-510200 Equipment Repair, Maintenance	(3,585)	(2,812)	(5,250)	(5,400)		(5,400)
001-015-510250 Equipment Non-Capital	(12,775)	(3,718)	(8,900)	(8,900)		(8,900)
001-015-510500 Uniforms Expense	(875)	(740)	(2,100)	(2,100)		(2,100)
001-015-510510 Photo, Crime Scene & Evidence	(30)	(427)	(575)	(575)		(575)
001-015-510550 DARE Program	(985)	(750)	(2,150)	-		-
001-015-510600 Audit	(1,364)	-	-	-		-
001-015-510880 City Attorney	(168)	(2,974)	(1,000)	(1,000)		(1,000)
001-015-510955 Excess Crime Insurance	-	-	-	-		-
001-015-510999 Canine Program	-	(123)	(350)	(350)		(350)
001-015-513000 Bank Fees	(3,639)	(1,084)	-	-		-
001-015-516200 Dispatch Contract	(57,727)	(49,132)	(50,000)	(52,500)		(52,500)
001-015-516500 Justice Program	-	-	-	(1,500)		(1,500)
001-015-522000 Telephone	(974)	-	-	-		-
001-015-522010 Cellular Phone	(2,444)	(4,260)	(3,150)	(3,150)		(3,150)
001-015-522100 Travel, Education, Training	(3,520)	(2,010)	(2,850)	(2,850)		(2,850)
001-015-525000 Gasoline, Diesel Fuel	9,957	(7,982)	(13,000)	(8,000)		(8,000)
001-015-530000 Computer Expense	(895)	(445)	(1,000)	(1,000)		(1,000)
001-015-530100 LCOG IT Support	(110)	(233)	-	-		-
001-015-531000 Vehicle Maintenance	(5,172)	(4,710)	(5,250)	(5,250)		(5,250)
001-015-535000 MDT Support & Service	(1,465)	(1,947)	(2,000)	(2,000)		(2,000)
001-015-536400 Shop With Cop Program Expense	(439)	(446)	(550)	(550)		(550)
001-015-536700 Investigation Expense	(1,354)	(80)	(525)	(600)		(600)
001-015-542000 Miscellaneous	-	(2,352)	(1,650)	(1,700)		(1,700)
001-015-565000 Vehicle Lease, Mileage	-	(60)	-	-		-
001-015-585200 Reserve Officer Program	(926)	(400)	(1,100)	(1,100)		(1,100)
001-015-588000 Records Storage	-	-	-	-		-

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual	Estimated	Proposed	Budget	Adopted	
	FY14	Actual 2015	Budget 2016	2017	Changes	2017
001-015-601000 Capital Outlay	-	(3,000)	(5,000)	(5,000)		(5,000)
001-015-601050 Capital Outlay Reserve - Police Vehicles	-	-	-	(15,000)	15,000	-
001-015-XXXXX Radio Repeater-Buck Mountain	(5,175)	-	-	(3,000)		(3,000)
001-020-405000 Fines and Bails	-	-	75,000	65,000		65,000
001-020-405010 Fines & Bail - Agency Collect.	-	57,181	38,000	45,000		45,000
001-020-405100 Fines Transfer from Other	-	245	500	500		500
001-020-406000 Court Fees	-	290	500	500		500
001-020-501700 Court Administrator	(39,349)	(47,077)	(48,597)	(49,616)		(49,616)
001-020-501710 Court Clerk	-	-	-	-		-
001-020-501750 PT Court Clerk	(1,249)	-	-	-		-
001-020-501900 Severance/Vacation Pay	(4,280)	-	-	-		-
001-020-502000 Workers' Compensation	(263)	-	-	-		-
001-020-503000 FICA/Medicare	(3,332)	(3,388)	(3,750)	(3,800)		(3,800)
001-020-504000 Health /Dental/Life/LTD	(12,358)	(19,064)	(22,000)	(22,127)		(22,127)
001-020-504100 Life/STD Insurance	(139)	(91)	(700)	-		-
001-020-505000 PERS Retirement	(5,593)	(6,300)	(9,000)	(6,800)		(6,800)
001-020-506000 Unemployment Insurance	(1,158)	(474)	-	(1,080)		(1,080)
001-020-510000 Office Expense	(324)	(459)	(500)	(600)		(600)
001-020-510600 Audit	(1,116)	-	-	-		-
001-020-510700 Section 6B State Assessment	(17,533)	-	-	-		-
001-020-510800 Professional Services	(23)	85	(100)	(100)		(100)
001-020-510880 City Attorney	-	-	(150)	(150)		(150)
001-020-510920 Interpreter	(62)	(413)	(400)	(400)		(400)
001-020-510925 Court Referred Alternative Sentencing Program	-	-	-	-		-
001-020-510950 Liability Insurance	(1,787)	-	-	-		-
001-020-513000 Bank Fees	(8,356)	(2,529)	(1,500)	(1,500)		(1,500)
001-020-513300 Jury, Witness Fees	(169)	(198)	(375)	(375)		(375)
001-020-514400 City Prosecutor	(10,285)	(13,860)	-	-		-
001-020-514500 Municipal Judge	(9,260)	(10,727)	(13,000)	(13,000)		(13,000)
001-020-516000 Court Appointed Attorney	(4,179)	(11,088)	(3,800)	(3,800)		(3,800)
001-020-516200 Court Software	6,162	(3,662)	(6,800)	(4,000)		(4,000)
001-020-516500 Jailbeds Springfield	-	-	(1,200)	(1,200)		(1,200)
001-020-522000 Telephone	(1,283)	-	-	-		-
001-020-522090 Mbrships, Dues & Subscriptions	(689)	170	(300)	(450)		(450)
001-020-522100 Travel, Education, Training	(297)	(165)	(1,000)	(1,500)		(1,500)
001-020-523500 Copier Lease/Maint.	(2,071)	(1,681)	-	-		-
001-020-530000 Computer Expense	-	-	-	-		-
001-020-530100 LCOG IT Support	-	(187)	(250)	-		-
001-020-542000 Miscellaneous	(29)	443	-	-		-
001-020-542100 Bail Refunds	(330)	-	-	-		-
001-020-585100 Office Equipment and Maintenan	(108)	-	-	-		-
001-020-588000 Records Storage	(787)	(317)	(600)	(600)		(600)
001-020-589000 Building Rent	-	-	-	-		-
001-025-508200 Ford Coburg Cohort Expense	-	(7,486)	-	-		-
001-025-510420 Coburg School	-	-	-	-		-
001-025-510440 Econ Dev Intern	-	-	-	-		-
001-025-510450 Postage	(100)	-	(400)	(500)		(500)
001-025-522220 Promotion of City/Tourism/Marketing	(5,113)	(5,096)	(7,750)	(50,000)		(50,000)
001-025-522230 Tourism Marketing	(1,755)	(4,211)	(2,500)	-		-
001-050-400100 Beginning Fund Balance	6,162	4,038	16,074	14,063	(14,063)	-
001-050-401060 Park Donations	-	-	-	1,500		1,500
001-050-401062 Park Grant Fund Revenue	-	-	-	800		800
001-050-402050 Park Revenue	212	-	50	250		250
001-050-407100 Transfer from General Fund	-	82,342	97,000	125,000	(125,000)	-
001-050-499000 Other Receipts	-	-	-	-		-
001-050-500250 PW Lead Utility Worker	-	-	-	-		-
001-050-500300 Utility Worker II	(4,093)	-	-	-		-
001-050-500310 Utility Worker I	(3,319)	-	-	-		-
001-050-501900 Severance/Vacation Pay	-	-	-	-		-
001-050-501905 Overtime Pay	(104)	-	-	-		-
001-050-502000 Workers' Compensation	(18)	-	-	-		-
001-050-503000 FICA/Medicare	(565)	-	-	-		-
001-050-504000 Health Insurance	(2,712)	-	-	-		-
001-050-504100 Life/STD Insurance	(19)	-	-	-		-

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual	Estimated		Proposed	Budget	Adopted
	FY14	Actual 2015	Budget 2016	2017	Changes	2017
001-050-505000 PERS Retirement	(1,025)	-	-	-	-	-
001-050-506000 Unemployment Insurance	(351)	-	-	-	-	-
001-050-510000 Office Expense	-	(736)	-	-	-	-
001-050-510100 Debt Service City Hall Purchase	-	-	-	-	-	-
001-050-510105 LID Assessment-Parks	-	-	(14,094)	(6,635)	-	(6,635)
001-050-510500 Uniform Expense	-	(45)	-	-	-	-
001-050-510600 Audit	(992)	-	-	-	-	-
001-050-510800 Professional Services	17,619	-	-	-	-	-
001-050-510810 Landscape Contract Services	(180)	(800)	(12,000)	(12,000)	-	(12,000)
001-050-510950 Liability Insurance	(1,969)	-	-	-	-	-
001-050-511000 Restroom Supplies	(121)	(573)	(1,000)	(500)	-	(500)
001-050-511300 Supplies/Gravel	-	-	(2,000)	(2,000)	-	(2,000)
001-050-511350 Landscape Materials	-	-	-	-	-	-
001-050-512020 Street Tree Maintenance	-	-	-	(9,700)	9,700	-
001-050-522100 Travel, Education, Training	(200)	-	(300)	-	-	-
001-050-525000 Gasoline, Diesel Fuel	(470)	(1,380)	(2,000)	(2,000)	-	(2,000)
001-050-525100 Park Committee Expenses	-	(8)	-	-	-	-
001-050-526000 Safety Equipment and Supplies	-	-	(570)	(500)	-	(500)
001-050-526500 Tools & Equipment	(404)	(462)	(2,000)	(1,000)	-	(1,000)
001-050-530200 Equipment Rental	(30)	-	-	(1,000)	-	(1,000)
001-050-530500 Springbrook Computer Expense	-	-	-	-	-	-
001-050-531000 Vehicle, Equipment Maintenance	(1,727)	(695)	-	(2,000)	-	(2,000)
001-050-531500 Building Maintenance	(66)	(1,016)	(2,000)	(2,000)	-	(2,000)
001-050-533000 Materials, Supplies	(924)	(5,939)	(4,500)	(7,000)	-	(7,000)
001-050-542000 Miscellaneous	-	-	-	-	-	-
001-050-585300 Urban Forestry	(665)	(500)	-	(800)	-	(800)
001-050-601000 Capital Outlay -Parks	-	-	(10,000)	(10,000)	-	(10,000)
001-050-610005 Wetlands Trails Project	-	-	-	-	-	-
001-050-670010 Capital Outlay - Public Works Project	-	(15,000)	(1,897)	-	-	-
001-050-710020 PW Admin Overhead Allocation	-	(39,992)	(59,849)	(66,415)	66,415	-
001-050-801000 Contingency	-	-	-	-	-	-
001-050-950000 Unappropriated Ending Balance	(4,038)	(19,234)	(914)	(17,063)	17,063	-
001-051-400100 Beginning Fund Balance	91,489	135,575	161,433	80,218	(80,218)	-
001-051-401000 Interest Income	-	-	-	100	-	100
001-051-401010 Interest Income SDC	50	3,540	4,950	2,400	-	2,400
001-051-404000 Parks Improvement SDC	19	25,548	50,800	35,000	-	35,000
001-051-404100 ODOTCoburg Loop Reimbursement Seg 2	44,067	-	466,000	466,000	-	466,000
001-051-404500 Oregon Small Cities Grant	-	-	75,000	-	-	-
001-051-510100 SDC Administrative Fees	-	-	(2,935)	-	-	-
001-051-510800 Professional Services	-	(3,200)	(3,200)	(1,000)	-	(1,000)
001-051-513000 Bank Fees	(50)	(30)	(30)	(40)	-	(40)
001-051-544020 SDC Analysis	-	-	-	-	-	-
001-051-603000 Engineering - ODOT Coburg Loop	-	-	-	-	-	-
001-051-610000 Capital Const. Coburg Loop Seg 3	-	-	(497,000)	(582,000)	116,000	(466,000)
001-051-62000 Capital Outlay Norma Pfeiffer Park	-	-	(85,000)	-	-	-
001-051-720010 Overhead Allocation	-	-	(1,820)	-	-	-
001-051-801000 Operating Contingency	-	-	(100,000)	-	(116,000)	(116,000)
001-051-950000 Unappropriated Ending Balance	(135,575)	(161,433)	(68,198)	(678)	678	-
001-400-500200 Public Works Director	-	(57,840)	(54,956)	(60,850)	-	(60,850)
001-400-500300 Utility Worker II	-	(42,228)	(79,896)	(84,962)	-	(84,962)
001-400-500311 Wastewater Plant Operator	-	(4,688)	(63,692)	(65,915)	-	(65,915)
001-400-503000 FICA/Medicare	-	(15,723)	(21,282)	(16,198)	-	(16,198)
001-400-504000 Health/Dental/Life/LIT	-	(31,553)	(54,000)	(59,970)	-	(59,970)
001-400-504100 Life/STD Insurance	-	(423)	(467)	-	-	-
001-400-505000 PERS Retirement	-	(18,346)	(23,427)	(24,869)	-	(24,869)
001-400-506000 Unemployment/wbf	-	(16)	(5,656)	(4,312)	-	(4,312)
001-400-506050 Workers Benefit Fund	-	-	-	(300)	-	(300)
001-501-512000 Street Tree Purchase	-	-	-	(1,000)	1,000	-
001-700-710001 Transfer out to Planning 006	-	(27,500)	(23,000)	(20,000)	20,000	-
001-700-710010 Overhead Reimbursement	-	325,608	343,945	358,057	-	358,057
001-700-710020 PW Admin Overhead Reimbursement	-	199,958	303,676	317,375	(66,415)	250,960
001-700-710030 Payroll reimbursement	-	22,647	22,398	21,383	-	21,383
001-700-710040 Prior Period Adjustment from Other Funds	-	-	588,992	-	-	-
001-700-710100 Transfer to DARE	-	-	-	-	-	-

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
001-700-711000 Transfer to Park Fund	-	(82,342)	(97,000)	(125,000)	125,000	-
001-700-711009 Transfer in from Building 009	-	27,500	23,000	20,000	(20,000)	-
001-700-711300 Transfer to Sewer Debt Fund	-	-	-	(50,000)	-	(50,000)
001-700-711500 Transfer to Water Capital Fund	-	-	(84,403)	-	-	-
001-700-720030 Transfer-Payroll Allocated	-	(22,647)	(22,398)	(21,383)	-	(21,383)
001-800-801000 Operating Contingency	-	-	-	-	-	-
001-900-950000 Unappropriated Ending Balance	229,599	347,492	244,979	(352,347)	18,559	(333,788)
001-900-950001 General Fund Reserve	-	-	-	(100,000)	-	(100,000)
001-900-950002 Reserve For Police Equipment/Vehicles	-	-	(15,000)	-	(15,000)	(15,000)
Grand Total	0	1	-	-	-	-
			229,979			-556,788
			b/s Adjst			-621205
			SFB			(391,226)

City of Coburg
BUDGET FISCAL YEAR 2017

Hash

(All)

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
003 Street	(0)	0	-	-	-	-
003-000-400100 Beginning Fund Balance	128,749	122,840	116,503	146,980	59,468	206,448
003-000-401000 State Pool Interest	30	-	-	100	-	100
003-000-402445 City Fuel Taxes	46,089	62,545	50,000	68,800	-	68,800
003-000-402450 State Street Taxes	59,018	65,047	55,000	69,500	-	69,500
003-000-406500 Street Tree Utility Fees	10,999	9,759	10,000	10,200	-	10,200
003-000-407200 Transfer From Street Capital	-	-	-	40,000	(40,000)	-
003-000-480100 ODOT Grant-SCA	-	-	50,000	50,000	-	50,000
003-000-499000 Other Receipts	460	-	-	-	-	-
003-001-500200 Public Works Director	-	-	-	-	-	-
003-001-500250 PW Lead Utility Worker	(5,053)	-	-	-	-	-
003-001-500300 Utility Worker II	(18,419)	-	-	-	-	-
003-001-500310 Utility Worker I	(14,937)	-	-	-	-	-
003-001-500500 City Administrator	(3,576)	-	-	-	-	-
003-001-501100 Finance Director	(276)	-	-	-	-	-
003-001-501600 Accountant	(3,794)	-	-	-	-	-
003-001-501900 Severance/Vacation Pay	-	-	-	-	-	-
003-001-501905 Overtime Pay	(468)	-	-	-	-	-
003-001-502000 Workers' Compensation	(3,657)	-	-	-	-	-
003-001-503000 FICA/Medicare	(3,342)	-	-	-	-	-
003-001-504000 Health Insurance	(14,107)	-	-	-	-	-
003-001-504100 Life/STD Insurance	(129)	-	-	-	-	-
003-001-505000 PERS Retirement	(5,914)	-	-	-	-	-
003-001-506000 Unemployment Insurance	(1,219)	-	-	-	-	-
003-001-510000 Office Expense	(82)	(1,946)	-	-	-	-
003-001-510100 Shop Utilities	(2,238)	-	-	-	-	-
003-001-510110 Street Signs	(47)	(32)	-	-	-	-
003-001-510500 Uniform Expense	(473)	(740)	(900)	(1,050)	-	(1,050)
003-001-510600 Audit	(1,116)	(1,500)	-	-	-	-
003-001-510710 Emergency Street Repair	(2,968)	(18,544)	(17,500)	(10,000)	-	(10,000)
003-001-510800 Professional Services	(418)	(87)	(1,000)	(1,000)	-	(1,000)
003-001-510810 Storm Sewer Professional Serv	-	-	-	-	-	-
003-001-510880 City Attorney	(851)	-	(500)	-	-	-
003-001-510950 Liability Insurance	(4,958)	-	-	-	-	-
003-001-512000 Street Tree Purchase	-	(225)	(500)	-	(1,000)	(1,000)
003-001-512020 Street Tree Maintenance	(5,390)	(9,556)	(9,700)	-	(9,700)	(9,700)
003-001-522000 Telephone	(416)	-	-	-	-	-
003-001-522010 Cellular Phone	(628)	(967)	(1,000)	(1,000)	-	(1,000)
003-001-522090 Mbrships, Dues & Subscriptions	(100)	-	(250)	-	-	-
003-001-522100 Travel, Education, Training	(399)	-	(500)	(500)	-	(500)
003-001-522200 Pagers	(227)	(171)	(120)	(200)	-	(200)
003-001-525000 Gasoline, Diesel Fuel	(3,278)	(1,495)	(2,000)	(2,000)	-	(2,000)
003-001-526000 Safety Equipment & Supplies	-	(76)	(1,000)	(1,000)	-	(1,000)
003-001-526500 Tools & Equipment	(130)	(302)	(500)	(500)	-	(500)
003-001-530000 Computer Expense	-	-	(500)	-	-	-
003-001-530100 LCOG IT Support	-	-	(500)	-	-	-
003-001-530200 Equipment Rental	-	-	(500)	(500)	-	(500)
003-001-530500 Springbrook Computer Expense	(2,281)	-	-	-	-	-
003-001-531000 Vehicle, Equipment Maintenance	(5,020)	(2,384)	(2,000)	(2,000)	-	(2,000)
003-001-531500 Building Maintenance, Supplies	(74)	-	-	-	-	-
003-001-532000 Street Maintenance	(1,788)	(2,729)	(4,000)	(5,000)	-	(5,000)
003-001-532050 Street Overlay/Reconstruction	-	-	-	(60,000)	-	(60,000)
003-001-533000 Materials, Supplies	(2,966)	(2,462)	(5,000)	(5,000)	-	(5,000)
003-001-533001 Storm Sewer Supplies	-	-	(500)	(500)	-	(500)
003-001-542000 Miscellaneous	-	-	-	-	-	-
003-001-542010 Storm Sewer Miscellaneous	-	-	-	-	-	-
003-001-557100 Advertising, Legal Notices	-	-	(100)	-	-	-
003-001-583000 Street Lighting	(11,768)	(14,343)	(12,000)	(12,000)	-	(12,000)
003-001-585300 Urban Forestry	-	(310)	(1,000)	-	-	-
003-001-589200 Street Repair - Roberts Road	-	-	(50,000)	(50,000)	-	(50,000)
003-001-670010 Capital Outlay - Public Works Projects	-	(15,000)	(1,897)	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2017**

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
003-001-710040 Prior Period Adjustment to General fund	-	-	(29,787)	-		-
003-001-720010 Overhead Allocation	-	(50,825)	(50,227)	(33,968)	(5,092)	(39,060)
003-001-720020 PW Admin Overhead Allocation	-	(19,996)	(29,131)	(35,497)		(35,497)
003-023-400100 Beginning Fund Balance	220,515	303,064	317,762	340,000	(340,000)	-
003-023-401000 Interest Income	57	-	-	200		200
003-023-401010 Interest Income SDC	22	2,179	2,850	2,600		2,600
003-023-401150 ODOT Spec. Allotment Grant	-	-	-	-		-
003-023-404002 Trans Improvement SDC	76,211	8,486	19,800	41,000		41,000
003-023-404012 Trans Reimbursement SDC	6,259	4,971	-	-		-
003-023-510100 SDC Administrative Fees	-	(20)	(1,195)	-		-
003-023-510800 Professional Fees	-	-	-	(2,500)		(2,500)
003-023-513000 Bank Fees	-	-	-	(80)		(80)
003-023-544000 SDC Project Engineering	-	-	(1,870)	(2,580)		(2,580)
003-023-544020 SDC Analysis	-	-	-	-		-
003-023-603100 Construction ODOT Spec. Allotment Grant	-	-	-	-		-
003-023-710040 Prior Period Adjustment to General Fund	-	-	(29,787)	-		-
003-023-720030 Transfer To Street	-	-	-	(40,000)	40,000	-
003-023-801000 Operating Contingency-Street Capital	-	-	(158,184)	(200,000)	100,000	(100,000)
003-023--920010 Overhead Allocation	-	(918)	(1,820)	(5,092)	5,092	-
003-023-950000 Unappropriated Ending Balance	(303,064)	(317,762)	(147,556)	(133,548)	133,548	-
003-600-510100 City Hall Purchase	-	-	-	-		-
003-800-801000 Operating Contingency-Street Maintenance	-	-	-	(100,000)	50,000	(50,000)
003-900-950000 Unappropriated Ending Balance	(122,840)	(116,502)	(58,891)	(63,865)	7,684	(56,181)
Grand Total	(0)	0	-	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2017**

Hash

(All) ;

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
004 Water	0	(0)	-	-	-	-
004-000-400100 Beginning Fund Balance	109,245	217,484	340,969	400,000	23,715	423,715
004-000-401000 State Pool Interest	-	-	-	-	-	-
004-000-401200 ODOT I-5 Interchange Ut. Reimb	-	-	-	-	-	-
004-000-402100 New Water Services	-	520	500	500	-	500
004-000-402300 Water User Fees	581,328	613,255	750,000	850,000	-	850,000
004-000-403250 Water Deposits	-	1,000	1,000	1,000	-	1,000
004-000-420000 Water Relief Fund	-	-	-	-	-	-
004-000-498100 Lien Search Fees	925	1,135	1,000	1,500	-	1,500
004-000-499000 Other Receipts	347	10,502	500	500	-	500
004-000-7New Due to Sewer Fund	-	-	(89,514)	-	-	-
004-001-500250 Public Works Director	(20,211)	-	-	-	-	-
004-001-500300 Utility Worker II	(18,514)	-	-	-	-	-
004-001-500310 Utility Worker I	(14,937)	-	-	-	-	-
004-001-500500 City Administrator	(3,576)	-	-	-	-	-
004-001-501100 Finance Director	(3,870)	-	-	-	-	-
004-001-501400 City Recorder	(20,074)	-	-	-	-	-
004-001-501500 Office Support	(10,785)	-	-	-	-	-
004-001-501600 Accountant	(6,107)	-	-	-	-	-
004-001-501900 Severance/Vacation Pay	(787)	-	-	-	-	-
004-001-501905 Overtime Pay	(468)	-	-	-	-	-
004-001-502000 Workers' Compensation	(2,989)	-	-	-	-	-
004-001-503000 FICA/Medicare	(7,120)	-	-	-	-	-
004-001-504000 Health Insurance	(36,176)	-	-	-	-	-
004-001-504100 Life/STD Insurance	(364)	-	-	-	-	-
004-001-505000 PERS Retirement	(12,065)	-	-	-	-	-
004-001-506000 Unemployment Insurance	(2,193)	-	-	-	-	-
004-001-510000 Office Expense	(1,112)	(3,841)	(1,200)	(1,000)	-	(1,000)
004-001-510100 Shop Utilities	(1,409)	(31)	-	-	-	-
004-001-510250 Emergency Repairs	(6,998)	(6,269)	(8,000)	(8,000)	-	(8,000)
004-001-510450 Postage	(1,871)	(8)	-	-	-	-
004-001-510500 Uniform Expense	(767)	(792)	(1,000)	(1,250)	-	(1,250)
004-001-510500 LiD Assessment	-	-	(932)	(1,890)	-	(1,890)
004-001-510600 Audit	(1,116)	(2,500)	-	-	-	-
004-001-510800 Professional Services	(6,515)	(4,597)	(4,000)	(4,000)	-	(4,000)
004-001-510880 City Attorney	(4,675)	(6,588)	(500)	(4,000)	-	(4,000)
004-001-510950 Liability Insurance	(4,958)	-	-	-	-	-
004-001-511000 Bathroom Supplies	(1,032)	-	-	-	-	-
004-001-511200 Pump Station Power	(21,844)	(31,894)	(35,000)	(38,500)	-	(38,500)
004-001-511250 New Water Services	-	-	-	-	-	-
004-001-513000 Bank Fees	-	(354)	-	-	-	-
004-001-513350 Professional Dues	-	-	(300)	(500)	500	-
004-001-522000 Telephone	(1,156)	-	(800)	(800)	-	(800)
004-001-522010 Cellular Phone	(1,029)	(1,095)	(800)	(800)	-	(800)
004-001-522090 Mbrships, Dues & Subscriptions	(692)	(777)	(500)	(5,000)	4,000	(1,000)
004-001-522100 Travel, Education, Training	(1,398)	(484)	(2,000)	(2,500)	-	(2,500)
004-001-522200 Pagors	(187)	(112)	(300)	(300)	-	(300)
004-001-523200 Water Analysis	(1,213)	(2,259)	(3,000)	(3,000)	-	(3,000)
004-001-525000 Gasoline, Diesel Fuel	(3,179)	(2,243)	(4,000)	(4,000)	-	(4,000)
004-001-526000 Safety Equipment & Supplies	(410)	373	(500)	(500)	-	(500)
004-001-526500 Tools & Equipment	-	(1,096)	(1,200)	(1,000)	-	(1,000)
004-001-528000 Locate Service	(475)	(292)	-	-	-	-
004-001-530000 Computer Expense	(723)	-	(1,000)	-	-	-
004-001-530100 LCOG IT Support	-	-	(500)	-	-	-
004-001-530200 Equipment Rental	-	-	(500)	(500)	-	(500)
004-001-530500 Springbrook Computer Expense	(3,019)	-	(3,600)	-	-	-
004-001-531000 Vehicle, Equipment Maintenance	(3,934)	(792)	(6,000)	(5,000)	-	(5,000)

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
004-001-531500 Building Maintenance, Supplies	(707)	(361)	(1,500)	(1,500)		(1,500)
004-001-533000 Materials, Supplies	(8,483)	(10,666)	(12,000)	(12,000)		(12,000)
004-001-534000 Water Meter Replacement	(93)	(2,956)	(3,000)	(3,500)		(3,500)
004-001-542000 Miscellaneous	(3,775)	-	-	-		-
004-001-543000 Water Rate Relief	-	-	-	-		-
004-001-557100 Advertising, Legal Notices	-	-	(400)	(400)		(400)
004-001-560000 Water Deposit Refund	-	-	(1,500)	(1,500)		(1,500)
004-001-566000 Wellhead Protection Program	(1,861)	(851)	-	-		-
004-001-588000 Records Storage	-	-	-	-		-
004-001-588500 Licenses and Certifications	-	-	(800)	(800)		(800)
004-001-588700 Service Contracts	-	-	(3,000)	(3,000)		(3,000)
004-001-635000 Handheld Reader Replacement	(7,500)	-	-	-		-
004-001-645200 City Engineer	-	-	(20,000)	(20,000)		(20,000)
004-001-667050 I-5 Interchange Ut. Const.	-	-	-	-		-
004-001-670010 Capital Outlay - Public Works Projects	-	(15,000)	(1,897)	-		-
004-001-670020 Capital Outlay - Equipment	-	-	-	-		-
004-001-720010 Overhead Allocation	-	(126,623)	(125,203)	(134,472)		(134,472)
004-001-720020 PW Admin Overhead Allocation	-	(59,988)	(54,936)	(77,379)		(77,379)
004-024-400100 Beginning Fund Balance	2,071	(19,276)	39,579	254,000	(254,000)	-
004-024-401010 Interest Income SDC	52	12,041	7,550	6,840		6,840
004-024-401300 SPWF Loan Proceeds - B01003	-	-	-	-		-
004-024-404004 Water Improvement SDC	6,859	47,342	51,400	28,000		28,000
004-024-410000 Transfer From Water Fund 004	-	-	102,500	-		-
004-024-500250 PW Lead Utility Worker	-	-	-	-		-
004-024-500500 City Administrator	(3,576)	-	-	-		-
004-024-501100 Finance Director	(276)	-	-	-		-
004-024-501600 Accountant	(2,313)	-	-	-		-
004-024-501905 Overtime Pay	-	-	-	-		-
004-024-502000 Workers' Compensation	(18)	-	-	-		-
004-024-503000 FICA/Medicare	(383)	-	-	-		-
004-024-504000 Health Insurance	(349)	-	-	-		-
004-024-504100 Life/STD Insurance	(20)	-	-	-		-
004-024-505000 PERS Retirement	(692)	-	-	-		-
004-024-506000 Unemployment Insurance	(406)	-	-	-		-
004-024-510100 SDC Administrative Expense	-	(70)	(3,100)	-		-
004-024-510600 Loan B01003	-	-	-	-		-
004-024-510800 Professional Services	-	-	-	(2,500)		(2,500)
004-024-513000 Bank Fees	-	-	(30)	(40)		(40)
004-024-530500 Springbrook Computer Expense	(53)	-	-	-		-
004-024-532210 W/WW Water Rate Study	-	-	-	-		-
004-024-544020 SDC Analysis	(4,511)	-	-	-		-
004-024-603000 Engineering	(15,661)	-	(30,000)	-		-
004-024-603000 Engineering	-	-	-	-		-
004-024-603100 East Side Water Line	-	-	-	(150,000)		(150,000)
004-024-610880 Attorney/Legal	-	-	-	-		-
004-024-7New Due To General Fund	-	-	(34,198)	-		-
004-024-920010 Overhead Allocation	-	(458)	(1,820)	(3,904)		(3,904)
004-024-950000 Unappropriated Ending Balance	19,276	(39,579)	(216,284)	(187,396)	187,396	-
004-600-510100 City Hall Purchase	-	-	-	-		-
004-600-510300 1999 Bond Principal Due Feb	(31,306)	(25,000)	(25,000)	(25,000)		(25,000)
004-600-510310 1999 Bond Interest Due Feb	(3,900)	(3,380)	(2,730)	(2,080)		(2,080)
004-600-510320 1999 Bond Interest Due Aug	(3,900)	(3,380)	(2,730)	(2,080)		(2,080)
004-600-510350 Proj G01001 Principal Due Dec	(42,625)	(48,448)	(53,892)	(54,363)		(54,363)
004-600-510360 Proj G01001 Interest Due Dec	(45,891)	(43,369)	(40,826)	(57,970)		(57,970)
004-600-510380 Proj B01003 Principal Due Dec	(54,583)	(60,617)	(66,174)	(60,617)		(60,617)
004-600-510390 Proj B01003 Interest Due Dec	(39,792)	(36,637)	(52,182)	(33,455)		(33,455)
004-600-513000 Bank Admin Charges	-	-	-	-		-
004-700-710006 Transfer to Water CIP Fund 24	-	-	(102,500)	(255,000)	255,000	-
004-700-710040 Prior Period Adjustment to General	-	-	(151,122)	-		-

City of Coburg
BUDGET FISCAL YEAR 2017

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
004-700-71XXXX Transfer In from Water	-	-	-	255,000	(255,000)	-
004-710040 Prior Period Adjustment		-	84,403	-		-
004-800-801000 Operating Contingency	-	-	(100,000)	(200,000)	-	(200,000)
004-800-802000 Water CapitalContingency	-	-	-	(200,000)		(200,000)
004-900-950000 Unappropriated Ending Balance	(217,484)	(340,969)	(107,431)	(225,844)	38,389	(187,455)
Grand Total	0	(0)	-	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2017**

June 14, 2016
(All)

Hash

Line Item Detail	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
005 Sewer	(0)	(0)	-	-	-	-
005-000-400100 Beginning Fund Balance	(141,332)	96,328	130,326	350,241	1,578,900	1,929,141
005-000-401000 Interest Income	1	-	-	100	-	100
005-000-480000 Wastewater Fee	42,062	621,831	645,000	800,000	-	800,000
005-000-7New Due From Water	-	-	89,514	-	-	-
005-000-7New Due to Sewer Capital	-	-	(40,187)	-	-	-
005-001-500300 Treatment Facility Operator	-	(49,739)	-	-	-	-
005-001-503000 FICA/Medicare	-	(8,753)	-	-	-	-
005-001-504000 Health Insurance	-	(9,676)	-	-	-	-
005-001-504100 Life/STD Insurance	-	(186)	-	-	-	-
005-001-505000 PERS Retirement	-	(9,600)	-	-	-	-
005-001-510000 Office Expense	-	(2,449)	(750)	(500)	-	(500)
005-001-510250 Emergency Repairs	-	(13,089)	(10,000)	(10,000)	-	(10,000)
005-001-510450 Postage	-	-	-	-	-	-
005-001-510500 Uniform Expense	-	(1,034)	(1,000)	(1,150)	-	(1,150)
005-001-510600 Audit	-	(2,500)	-	-	-	-
005-001-510880 City Attorney	-	(12,752)	(3,500)	(5,000)	-	(5,000)
005-001-510890 Litigation Fees	-	-	(15,655)	(5,000)	-	(5,000)
005-001-511200 Electricity	-	(32,470)	(35,000)	(38,500)	-	(38,500)
005-001-513000 Bank Fees	-	-	-	-	-	-
005-001-513350 Professional Dues	-	(391)	(500)	(500)	-	(500)
005-001-513360 License and Certifications	-	(340)	(2,500)	(2,500)	-	(2,500)
005-001-522000 Telephone	-	-	(3,500)	-	-	-
005-001-522010 Cellular Phone	-	(817)	(1,200)	(1,200)	-	(1,200)
005-001-522090 Mbrships, Dues & Subscriptions	-	-	(300)	(300)	-	(300)
005-001-522100 Travel, Education, Training	-	(1,134)	(1,000)	(1,000)	-	(1,000)
005-001-522200 Pagers	-	-	(1,200)	(1,000)	-	(1,000)
005-001-525000 Gas, Oil, Fuel Expense	-	(1,371)	(2,500)	(2,500)	-	(2,500)
005-001-525210 Waste Analysis	-	(1,093)	(3,000)	(2,000)	-	(2,000)
005-001-526000 Safety Equipment and Supplies	-	-	(500)	(500)	-	(500)
005-001-526500 Tools & Equipment	-	(293)	(2,000)	(1,000)	-	(1,000)
005-001-530100 LCOG IT Support	-	-	(500)	-	-	-
005-001-530200 Equipment Rental	-	(1,490)	(1,000)	(1,000)	-	(1,000)
005-001-531000 Vehicle Maintenance	-	(1,110)	(3,000)	(3,000)	-	(3,000)
005-001-531500 Building Maintenance, Supplies	-	(734)	(1,000)	(1,000)	-	(1,000)
005-001-532300 Printing and Ads	-	-	(1,000)	(1,000)	-	(1,000)
005-001-533000 Materials, Supplies	-	(14,498)	(5,000)	(10,000)	-	(10,000)
005-001-533100 Chemicals	-	(25,178)	(25,000)	(30,000)	-	(30,000)
005-001-540010 Tank Maintenance	-	(28,606)	(40,000)	(50,000)	(20,000)	(70,000)
005-001-540015 Monitoring Services	-	(18,526)	(16,000)	(16,000)	-	(16,000)
005-001-540020 Plant Equipment Maintence	-	-	(5,000)	(5,000)	-	(5,000)
005-001-540200 Lab Supplies	-	-	(9,000)	(9,000)	-	(9,000)
005-001-540400 Service Contracts	-	-	(1,800)	(1,500)	-	(1,500)
005-001-601000 Capital Outlay	-	-	-	-	-	-
005-001-670010 Capital Outlay - Public Works Projects	-	(15,280)	(1,897)	-	-	-
005-001-670010 Capital Outlay - Membrane Replacement	-	-	-	-	-	-
005-001-710040 Prior Period Adjustment to General	-	-	(61,313)	-	-	-
005-001-920010 Overhead Allocation	-	(109,645)	(159,416)	(152,220)	(12,370)	(164,590)
005-001-920020 PW Admin Overhead Allocation	-	(76,389)	(159,760)	(138,084)	-	(138,084)
005-025-400100 Beginning Fund Balance	(1,860,495)	(810,286)	(260,566)	445,500	(445,500)	-
005-025-401000 Sewer Improvement SDC	-	23,653	53,600	113,000	-	113,000
005-025-401010 Sewer SDC Interest	-	2,534	4,830	4,400	-	4,400
005-025-401040 W Water Interim Construction	539,923	-	-	-	-	-
005-025-401050 LID Assmssment	-	-	-	-	-	-
005-025-401500 Lease Income	-	-	-	-	-	-
005-025-402031 URA Construction Reimbursement	-	-	-	-	-	-
005-025-402040 EPA Grant 96039101	-	-	-	-	-	-
005-025-402045 EDA Grant	782,911	-	-	-	-	-
005-025-402050 OECDD Funding - Grant	50,292	-	-	-	-	-
005-025-410500 OECDD Funding - Loan	74,543	-	-	-	-	-
005-025-410600 USDA RUS Construction Funding	2,000,000	-	-	-	-	-
005-025-410700 USDA RUS Construction Grant	-	-	-	-	-	-
005-025-412000 DEQ Loan R23042 - Sewer Regular	3,225,957	-	-	-	-	-
005-025-412500 DEQ Interim Construction Loan	-	-	-	-	-	-
005-025-412600 DEQ Construction Loan 2013	-	-	-	-	-	-
005-025-412700 DEQ Loan R23044 - 2014	-	1,743,897	-	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2017**

Line Item Detail

	Sum of Actual FY14	Estimated Actual 2015	Budget 2016	Proposed 2017	Budget Changes	Adopted 2017
005-025-412700 DEQLoan R23044	-	-	-	-	-	-
005-025-480000 Wastewater Fee	-	686	-	-	-	-
005-025-500200 Public Works Director	(25,264)	-	-	-	-	-
005-025-500250 PW Lead Utility Worker	-	-	-	-	-	-
005-025-500300 Treatment Facility Operator	(60,922)	-	-	-	-	-
005-025-500310 Utility Worker 1	-	-	-	-	-	-
005-025-500500 City Administrator	(7,153)	-	-	-	-	-
005-025-501100 Finance Director	(22,395)	-	-	-	-	-
005-025-501400 City Recorder	-	-	-	-	-	-
005-025-501600 Accountant	(9,079)	-	-	-	-	-
005-025-501905 Overtime Pay	(1,508)	-	-	-	-	-
005-025-502000 Workers' Compensation	(5,142)	-	-	-	-	-
005-025-503000 FICA/Medicare	(9,069)	-	-	-	-	-
005-025-504000 Health Insurance	(23,208)	-	-	-	-	-
005-025-504100 Life/STD Insurance	(419)	-	-	-	-	-
005-025-505000 PERS Retirement	(7,714)	-	-	-	-	-
005-025-506000 Unemployment Insurance	(1,203)	-	-	-	-	-
005-025-510000 Office Expense	(522)	-	-	-	-	-
005-025-510100 City Hall Purchase	-	-	-	-	-	-
005-025-510100 SDC Administrative Expense	-	-	(3,075)	-	-	-
005-025-510200 URA Construction Loan	-	(1,185,955)	-	-	-	-
005-025-510250 Emergency Repairs	(11,040)	-	-	-	-	-
005-025-510450 Postage	-	-	-	-	-	-
005-025-510500 Uniform Expense	(412)	-	-	-	-	-
005-025-510800 Professional Services	(11,327)	(19,000)	-	(1,000)	-	(1,000)
005-025-510880 City Attorney	(27,419)	2,926	-	-	-	-
005-025-510950 Liability Insurance	(6,687)	-	-	-	-	-
005-025-511200 Electricity	(22,267)	-	-	-	-	-
005-025-511250 New Sewer Services	-	-	-	-	-	-
005-025-513000 Bank Fees	-	(30)	(30)	(40)	-	(40)
005-025-513350 Professional Dues	(1,000)	-	-	-	-	-
005-025-513360 License and Certifications	(650)	-	-	-	-	-
005-025-513500 Interest Expense Construction Contract	-	-	-	-	-	-
005-025-522000 Telephone	(2,373)	8	-	-	-	-
005-025-522010 Cellular Phone	(1,144)	-	-	-	-	-
005-025-522090 Mbrships, Dues & Subscriptions	(121)	-	-	-	-	-
005-025-522100 Travel, Education, Training	(269)	-	-	-	-	-
005-025-525000 Gas, Oil, Fuel Expense	(876)	-	-	-	-	-
005-025-525210 Waste Analysis	(30,226)	-	-	-	-	-
005-025-526000 Safety Equipment and Supplies	-	-	-	-	-	-
005-025-526500 Tools & Equipment	-	-	-	-	-	-
005-025-530000 Computer Expense	(201)	-	-	-	-	-
005-025-530100 LCOG IT Support	-	-	-	-	-	-
005-025-530200 Equipment Rental	-	-	-	-	-	-
005-025-530500 Springbrook Computer Expense	(1,895)	-	-	-	-	-
005-025-531000 Vehicle Maintenance	(185)	-	-	-	-	-
005-025-531500 Building Maintenance, Supplies	(1,051)	-	-	-	-	-
005-025-532300 Printing and Ads	(300)	-	-	-	-	-
005-025-533000 Materials, Supplies	(21,121)	-	-	-	-	-
005-025-533100 Chemicals	(4,943)	-	-	-	-	-
005-025-540010 Tank Maintenance	-	-	-	-	-	-
005-025-540015 Monitoring Services	-	-	-	-	-	-
005-025-542000 Miscellaneous	-	-	-	-	-	-
005-025-560000 Sewer Deposit Refund	-	-	-	-	-	-
005-025-588000 Records Storage	-	-	-	-	-	-
005-025-610500 GR MBR Contract	-	-	-	-	-	-
005-025-610800 Professional Services	(19,367)	(6,123)	-	-	-	-
005-025-610900 Legal -Capital	(3,216)	-	-	-	-	-
005-025-620100 Vehicle Purchase, Equipment	(17,000)	-	-	-	-	-
005-025-632300 Permits/Printing/Ads	(4,818)	-	-	-	-	-
005-025-645000 Engineering Basic	(185,947)	11,064	-	-	-	-
005-025-645100 Engineer Construction Mgmt.	(315,528)	(193)	-	-	-	-
005-025-645200 City Engineer	(7,997)	-	-	-	-	-
005-025-646000 Project Inspection Fees	(319,162)	-	-	-	-	-
005-025-660000 Land Acquisition & Easements	(971)	-	-	-	-	-
005-025-665000 LCOG Services	(70,793)	(18,615)	-	-	-	-
005-025-667000 Phase 1 Coll Sys Const Costs	(1,900)	-	-	-	-	-
005-025-667001 Phase 2 Coll Sys Const Costs	-	-	-	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2017**

Line Item Detail	Sum of Actual	Estimated		Proposed	Budget	Adopted
	FY14	Actual 2015	Budget 2016	2017	Changes	2017
005-025-667002 Phase 3 Treatment Facility Con	(643,812)	-	-	-	-	-
005-025-667003 Phase 4 Construction Costs	(3,713,804)	(31,443)	-	-	-	-
005-025-710001 Transfer in from General	-	50,000	621,205	-	-	-
005-025-710040 Prior Period Adjustment From General	-	-	(316,983)	-	-	-
005-025-720010 Overhead Allocation	-	(23,690)	(1,819)	-	-	-
005-025-727000 Overhead Allocation	-	-	-	(12,370)	12,370	-
005-025-7New Due From Sewer Fund	-	-	40,187	-	-	-
005-025-801100 LID Assesment Contingency	-	-	-	-	-	-
005-025-801700 Phase 4 Constingency	-	-	-	-	-	-
005-025-801800 Construction Contingency	-	-	-	(200,000)	-	(200,000)
005-025-950000 Unappropriated Ending Balance	810,286	260,566	(137,349)	(349,490)	349,490	-
005-026 Loan USDA Bond Interest	-	-	(224,384)	(253,455)	-	(253,455)
005-026 Loan USDA Bond Principal	-	-	(67,576)	(37,906)	-	(37,906)
005-026-400100 Beginning Fund Balance	-	-	1,749,389	2,453,460	(2,453,460)	-
005-026-401050 LID Assesment	-	2,710,699	175,000	175,000	-	175,000
005-026-402030 Funding from URA - Debt Reserve	-	1,530,000	230,000	274,500	50,000	324,500
005-026-402030 Funding from URA - Property Taxes	-	219,511	-	-	-	-
005-026-402300 USDA Bond Proceeds	-	6,000,000	-	-	-	-
005-026-480000 Wastewater Fee	-	-	-	-	-	-
005-026-510000 LID Administration	-	(30,734)	(2,500)	(2,500)	-	(2,500)
005-026-510402 Loan R23040 Interest Due Feb	-	-	-	-	-	-
005-026-510403 Loan R23040 Principal Due Feb	-	-	-	-	-	-
005-026-510881 Legal Fees	-	-	(2,500)	(2,500)	-	(2,500)
005-026-530081 Loan L0008 OECD Principal	-	(1,000,000)	-	-	-	-
005-026-530082 Loan L0008 OECD Interest	-	(98,559)	-	-	-	-
005-026-530411 Loan R23041 Principal	-	-	(29,803)	(18,871)	-	(18,871)
005-026-530412 Loan R23041 Interest	-	(305,356)	(26,435)	(40,009)	-	(40,009)
005-026-530421 Loan R23042 Principal	-	-	(370,577)	(414,821)	-	(414,821)
005-026-530422 Loan R23042 Interest	-	(790,751)	(246,097)	(246,067)	-	(246,067)
005-026-530431 URA Renewal Agency Loan	-	(310,000)	-	-	-	-
005-026-530432 Loan R23043 Interest	-	(175,421)	-	-	-	-
005-026-530433 Loan R23043 Principal	-	(6,000,000)	-	-	-	-
005-026-5304X1 Loan R23044 Interest	-	-	-	(69,339)	-	(69,339)
005-026-5304XX Loan R23044 Principal	-	-	-	(52,821)	-	(52,821)
005-026-710005 Tranfser From Sewer	-	-	44,500	320,000	(320,000)	-
005-026-710010 Transfer From General Fund	-	-	-	50,000	-	50,000
005-026-727000 Overhead Allocation	-	-	-	-	-	-
005-026-950000 Unappropriated Ending Balance	-	(1,749,389)	(1,197,565)	(2,103,219)	2,103,219	-
005-600-510400 Loan R23040 Interest Due Aug	-	-	-	-	-	-
005-600-510401 Loan R23040 Principal Due Aug	-	-	-	-	-	-
005-600-510402 Loan R23040 Interest Due Feb	-	-	-	-	-	-
005-600-510403 Loan R23040 Principal Due Feb	-	-	-	-	-	-
005-700-720026 Transfer to Sewer Debt	-	-	(44,500)	(320,000)	320,000	-
005-900-950000 Unappropriated Ending Balance	99,269	(254,016)	(180,362)	(314,887)	(1,162,649)	(1,477,536)
005-900-950001 Reserve for Capital Outlay-Membrane Replacement	-	(25,000)	(25,000)	(25,000)	-	(25,000)
005-900-950005 Debt Reserves	-	-	(31,452)	(31,452)	-	(31,452)
Grand Total	(0)	(0)	-	-	-	-

RESOLUTION NO. 2016-10

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Coburg hereby adopts the budget for fiscal year 2016-17 in the total amount of \$7,978,758. This budget is now on file at 91136 N. Willamette Street, Coburg, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2016 for the following purposes:

GENERAL FUND

Administration	\$ 603,393
Planning	166,850
Economic Development	50,500
Police	405,820
Court	111,098
Park	47,435
Park Capital	467,040
Contingency	116,000
Public Works	317,376

Not Allocated for Organizational Unit:

Transfers Out	<u>87,414</u>
---------------	---------------

Total \$2,372,926

STREET FUND

Street	\$ 162,950
Contingency	50,000
Transfer Out	74,557
Street Capital	5,160
Contingency	<u>100,000</u>

Total \$ 392,667

WATER FUND

Water	\$ 356,305
Contingency	200,000
Transfer Out	211,851
Water Capital	152,540
Contingency	200,000
Transfer Out	<u>3,904</u>

Total \$1,124,600

SEWER FUND

Sewer	\$ 220,150
Transfer Out	302,674
Sewer Capital	1,040
Contingency	200,000
Sewer Debt	<u>1,138,289</u>

Total \$1,862,153

TOTAL APPROPRIATIONS ALL FUNDS \$5,752,346

TOTAL UNAPPROPRIATED AND RESERVES \$2,226,412

TOTAL ADOPTED BUDGET \$7,978,758

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the City Council of the City of Coburg hereby imposes the following ad valorem property taxes and they are hereby imposed upon the assessed value of all taxable property within the district for tax year 2016-17:

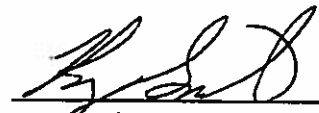
At a rate of 3.7506 per \$1000 of assessed value for permanent rate tax;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the City Council of Coburg hereby categorized the taxes as follows:

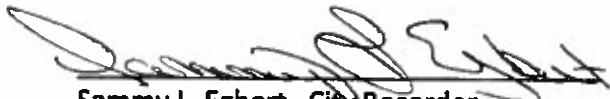
	General Government	Excluded form Limitation
General Fund	\$594,555	0.00

Adopted by the City Council of the City of Coburg, Oregon by a vote of 5 and 0 against, this 14th day of June, 2016



Ray Smith Mayor

ATTEST:



Sammy L. Egbert, City Recorder

Notice of Property Tax, Fee, As

Attachment B

**FORM LB-50
2016-2017**

To assessor of Lane County

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The City of Coburg has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

Willamette Street , Coburg, Oregon 97408 6/14/2016
Mailing Address of District City State ZIP code Date
 Anne Heath Finance Director 541-682-7870 anne.heath@ci.coburg.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION -You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate or Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	3.7506	
2.	Local option operating tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by vote prior to October 6, 2001	5a.	
5b.	Levy for bonded indebtedness from bonds approved by vote on or after October 6, 2001	5b.	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	
7.	Election date when your new district received voter approval for your permanent rate limit	
8.	Estimated permanent rate limit for newly merged/consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES -Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount or rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)