

RESOLUTION 2017-08

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Coburg hereby adopts the budget for fiscal year 2017-18 in the total amount of \$10,081,945. 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, 2017 for the following purposes:

<u>GENERAL FUND</u>		<u>WATER FUND</u>	
Administration	\$791,449	Water	\$ 584,055
Planning	276,976	Water Capital	565,892
Economic Development	55,500	Contingency	100,000
Police	521,790		
Court	126,489	Total	<u>\$ 1,249,947</u>
Park	75,193		
Park Capital	51,594		
Contingency	0		
Public Works	318,764	<u>SEWER FUND</u>	
		Sewer	\$ 495,105
Total	<u>2,217,755</u>	Sewer Capital	16,509
		Sewer Debt	1,103,970
		Total	<u>\$1,615,584</u>
<u>STREET FUND</u>			
Street	\$ 168,396		
Street Capital	318,251		
Total	<u>\$ 486,647</u>		
		TOTAL APPROPRIATIONS ALL FUNDS	\$ 5,569,933
		TOTAL UNAPPROPRIATED AND RESERVES	<u>4,512,012</u>
		TOTAL ADOPTED BUDGET	<u>\$10,081,945</u>

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 2017-18:

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	\$ 612,000	0.00

Adopted by the City Council of the City of Coburg, Oregon by a vote of 3 for and 3 against, Mayor voted aye to break the motion passes this 13th day of June, 2017





Ray Smith Mayor

ATTEST:



Sammy L. Egbert, City Recorder

PROPOSED BUDGET FISCAL YEAR 2017-2018

	Beginning Balance	Revenues	Expenses	Allocation In	Allocation Out	Contingency	Reserves	Ending Fund Balance	Total Requirements
General Fund	750,000	1,113,910	-605,757	689,175	0	0	-100,000	1,763,910	
Administration			-41,092					83,418	
Debt Service			-55,500					-41,092	
Economic Development			-144,600					-55,500	
Facilities			-126,489					-144,600	
Municipal Court		113,875	-276,976	0	0	0	0	-12,614	
Planning		176,309	-521,790	0	0	0	-5,000	-100,667	
Police		2,500	-75,193	0	0	0	0	-524,290	
Park		500	-51,594					-74,693	
Park Capital		282,160	-318,764					230,566	
PW Admn								-318,764	
Total	750,000	1,689,254	-2,217,755	689,175	0	0	-105,000	805,674	-\$3,128,429.00
Street Fund	440,000	195,850	-110,450	0	-57,946	0	0	467,454	
Street Capital Fund	0	109,773	-318,251	0	0	0	0	-208,478	
Total	440,000	305,623	-428,701	0	-57,946	0	0	258,976	-\$745,623.00
Water Fund	780,000	863,650	-243,106	0	-340,949	-100,000	0	959,595	
Water Capital Fund	0	277,373	-565,892	0	0	0	0	-288,519	
Total Combined Beginning Balance	780,000	1,141,023	-808,998	0	-340,949	-100,000	0	671,076	-\$1,921,023.00
Sewer Fund	2,291,476	817,200	-204,825	0	-290,280	0	-301,881	2,311,690	
Sewer Capital Fund	0	501,136	-16,509	0	0	0	0	484,627	
Sewer Debt	0	677,059	-1,103,970	0	0	0	0	-426,911	
Total	2,291,476	1,995,395	-1,325,304	0	-290,280	0	-301,881	2,369,406	-\$4,286,871.00
Total	4,261,476	5,131,295	-4,780,758	689,175	-689,175	-100,000	-406,881	4,105,132	-\$10,081,946.00

Revenues \$10,081,945.00

Requirements \$10,081,945.00

**CITY OF COBURG
BUDGET FISCAL YEAR 2018**

Summary by Fund by Category	Actual FY 2014-15	Actual Budget FY 2015-16	Final Budget FY 2016-17	Recommended Budget FY 2017-18
001 General	0	(0)	-	(0)
000 NonDepartmental	810,240	954,879	986,623	1,113,909
1-Revenue	810,240	954,879	986,623	1,113,909
001 Administration	105,439	213,373	127,910	83,418
1-Revenue	525,566	652,690	609,017	689,175
2-Personal Services	(296,468)	(295,813)	(307,807)	(383,097)
3-Materials & Services	(115,144)	(136,449)	(173,300)	(222,660)
4-Capital Outlay	(8,515)	(7,055)	-	-
002 Facility Management	(58,217)	(81,850)	(103,000)	(144,600)
3-Materials & Services	(58,217)	(54,700)	(57,500)	(64,600)
4-Capital Outlay	-	(27,150)	(45,500)	(80,000)
006 Planning	(42,236)	(35,480)	(73,381)	(100,667)
1-Revenue	220,904	193,001	195,500	176,309
2-Personal Services	(1,173)	(34,379)	(49,050)	(63,276)
3-Materials & Services	(232,543)	(170,761)	(143,800)	(213,700)
7-Transfer Out	(27,500)	(22,398)	(16,031)	-
8-Fund Balance Beginning	-	1,923	-	-
8-Fund Balance Ending	(1,924)	(2,866)	-	-
015 Police	(276,357)	(379,610)	(403,420)	(519,290)
1-Revenue	83,349	5,069	28,400	2,500
2-Personal Services	(268,002)	(293,601)	(297,095)	(409,940)
3-Materials & Services	(88,704)	(87,443)	(95,725)	(105,850)
4-Capital Outlay	(3,000)	(3,635)	(39,000)	(6,000)
020 Municipal Court	(63,566)	21,983	(98)	(12,614)
1-Revenue	57,716	126,580	111,000	113,875
2-Personal Services	(76,394)	(81,654)	(83,423)	(94,589)
3-Materials & Services	(44,888)	(22,943)	(27,675)	(31,900)
027 Economic Dev	(16,793)	(11,887)	(50,500)	(55,500)
3-Materials & Services	(16,793)	(11,887)	(50,500)	(55,500)
050 Park Fund	(3,738)	54,908	(24,385)	(74,693)
1-Revenue	-	1,804	2,550	500
3-Materials & Services	(11,854)	(18,356)	(10,300)	(19,050)
4-Capital Outlay	(15,000)	8,630	(10,000)	(15,000)
6-Debt Service	-	-	(6,635)	(41,143)
7-Transfer In	82,342	97,000	-	-
7-Transfer Out	(39,992)	(61,746)	-	-
8-Fund Balance Ending	(19,234)	27,576	-	-
050 Parks Capital	-	-	(79,540)	230,566
1-Revenue	29,088	107,657	503,500	282,160
3-Materials & Services	(3,230)	(1,464)	(1,040)	(14,094)
4-Capital Outlay	-	(185,003)	(466,000)	(37,500)
7-Transfer Out	-	(7,197)	-	-
8-Contingency	-	-	(116,000)	-
8-Fund Balance Beginning	135,575	161,433	-	-
8-Fund Balance Ending	(161,433)	(75,426)	-	-
400 PW Admin	(170,817)	(319,128)	(320,876)	(318,764)
2-Personal Services	(170,817)	(319,128)	(320,876)	(318,764)
600 Debt	(34,802)	(41,546)	(43,286)	(41,092)
6-Debt Service	(34,802)	(41,546)	(43,286)	(41,092)
700 Transfers	(104,842)	(124,205)	(50,000)	-
7-Transfer In	50,147	79,596	21,383	-
7-Transfer Out	(154,989)	(203,801)	(71,383)	-
800 Contingency	-	-	-	-
8-Contingency	-	-	-	-
900 Fund Balance Change	(144,311)	(251,437)	33,953	(160,673)
8-Fund Balance Beginning	(510,236)	(394,837)	473,741	750,000
8-Fund Balance Ending	365,925	143,400	(333,788)	(805,673)
9-Reserve	-	-	(106,000)	(105,000)
003 Street	0	(0)	-	-
000 General	137,351	195,146	198,600	195,850
1-Revenue	137,351	195,146	198,600	195,850
001 Administration	(143,689)	(176,251)	(237,507)	(168,396)
2-Personal Services	(19,996)	(29,907)	(35,497)	(51,002)
3-Materials & Services	(123,693)	(146,344)	(202,010)	(117,394)
023 Street Capital	-	3,689	(61,360)	(208,478)
1-Revenue	15,636	44,782	43,800	109,773
3-Materials & Services	(20)	(173)	(5,160)	(18,251)
4-Capital Outlay	-	-	-	(300,000)
7-Transfer Out	(918)	(29,787)	-	-
8-Contingency	-	-	(100,000)	-
8-Fund Balance Beginning	303,064	317,761	-	-
8-Fund Balance Ending	(317,762)	(328,894)	-	-
700 Transfers	-	(29,787)	-	-
7-Transfer Out	-	(29,787)	-	-
800 Contingency	-	-	(50,000)	-
8-Contingency	-	-	(50,000)	-
900 Fund Balance Change	6,338	7,203	150,267	181,024
8-Fund Balance Beginning	122,840	116,503	206,448	440,000
8-Fund Balance Ending	(116,502)	(109,300)	(56,181)	(258,976)

Summary by Fund by Category	Actual FY	Actual Budget	Final Budget	Recommended
	2014-15	FY 2015-16	FY 2016-17	Budget FY 2017-18
004 Water	(0)	(0)	-	(0)
000 General	626,412	716,720	853,500	863,650
1-Revenue	626,412	716,720	853,500	863,650
001 Administration	(155,931)	(227,396)	(200,133)	(328,324)
2 Personal Services	(59,988)	(54,936)	(77,379)	(82,879)
3-Materials & Services	(80,943)	(152,499)	(102,754)	(215,445)
4-Capital Outlay	(15,000)	(19,961)	(20,000)	(30,000)
024 Water Capital	458	1,820	(317,700)	(288,520)
1-Revenue	59,383	48,148	34,840	277,373
3-Materials & Services	(70)	(31,883)	(2,540)	(35,893)
4-Capital Outlay	-	-	(150,000)	(530,000)
7-Transfer In	-	186,903	-	-
7-Transfer Out	-	(0)	-	-
8-Contingency	-	-	(200,000)	-
8-Fund Balance Beginning	(19,276)	39,579	-	-
8-Fund Balance Ending	(39,579)	(240,927)	-	-
600 Debt	(220,831)	(224,807)	(237,455)	(255,731)
6-Debt Service	(220,831)	(224,807)	(237,455)	(255,731)
700 Transfers	(126,623)	(436,381)	(134,472)	-
7-Transfer Out	(126,623)	(436,381)	(134,472)	-
800 Contingency	-	-	(200,000)	(100,000)
8-Contingency	-	-	(200,000)	(100,000)
900 Fund Balance Change	(123,485)	170,044	236,260	108,924
8-Fund Balance Beginning	217,484	293,105	423,715	780,000
8-Fund Balance Ending	(340,969)	(123,061)	(187,455)	(671,076)
005 Sewer	(0)	(0)	-	0
000 General	553,477	668,586	800,100	817,200
1-Revenue	621,831	668,586	800,100	817,200
2 Personal Services	(68,354)	-	-	-
001 Administration	(370,789)	(481,807)	(522,824)	(495,105)
2 Personal Services	(85,989)	(159,760)	(138,084)	(127,506)
3-Materials & Services	(269,520)	(322,047)	(384,740)	(347,599)
4-Capital Outlay	(15,280)	-	-	(20,000)
027 Sewer Cap	(0)	34,835	(33,640)	484,627
1-Revenue	26,873	58,430	117,400	501,136
3-Materials & Services	(16,096)	(3,105)	(1,040)	(16,509)
4-Capital Outlay	(45,310)	-	-	-
5-Debt Proceeds	1,743,897	-	-	-
6-Debt Service	(1,185,955)	-	-	-
7-Transfer In	50,000	40,187	50,000	-
7-Transfer Out	(23,690)	(1,819)	-	-
8-Contingency	-	-	(200,000)	-
8-Fund Balance Beginning	(810,286)	408,647	-	-
8-Fund Balance Ending	260,566	(467,505)	-	-
028 Sewer Debt	-	(221,501)	(638,789)	(426,911)
1-Revenue	4,660,210	717,755	499,500	677,059
3-Materials & Services	(30,734)	(2,690)	(5,000)	(5,000)
5-Debt Proceeds	6,000,000	-	-	-
6-Debt Service	(8,680,087)	(1,236,354)	(1,133,289)	(1,098,970)
7-Transfer In	-	44,500	-	-
7-Transfer Out	-	-	-	-
8-Fund Balance Beginning	-	1,749,389	-	-
8-Fund Balance Ending	(1,949,389)	(1,494,101)	-	-
700 Transfers	-	(56,486)	-	-
7-Transfer In	-	89,514	-	-
7-Transfer Out	-	(146,000)	-	-
900 Fund Balance Change	(182,688)	56,373	395,153	(379,811)
8-Fund Balance Beginning	96,328	263,552	1,929,141	2,291,477
8-Fund Balance Ending	(254,016)	(207,179)	(1,477,536)	(2,369,407)
9-Reserve	(25,000)	-	(56,452)	(301,881)
Grand Total	0	(1)	-	(0)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail	Actual FY 2014-15	Actual FY 2015-16	Budget	
			Final 2016 17	Recommended Budget 2017-18
001 General	0	(0)	-	(0)
001-000-400100 Beginning Fund Balance	(514,274)	(365,924)	473,741	750,000
001-000-400200 Current Taxes	443,054	574,996	594,455	612,000
001-000-400300 Delinquent Taxes	16,921	8,599	13,000	13,000
001-000-401000 State Pool Interest	1,999	2,662	1,500	2,500
001-000-402010 State Shared Revenue	13,647	15,453	13,000	11,050
001-000-402200 State Cigarette Taxes	1,514	1,276	1,525	1,479
001-000-402250 State Liquor Taxes	16,290	15,384	16,700	17,335
001-000-402700 Transient Room Tax	17,672	17,725	22,000	22,660
001-000-402800 Tourism Funds - Lane County	8,692	9,318	10,063	10,500
001-000-403100 Power Company Franchise Fee	131,460	171,221	181,000	185,000
001-000-403150 Power Company Franchise License	73,367	47,788	47,000	47,000
001-000-403200 Gas Company Franchise Fee	9,875	17,325	17,000	17,000
001-000-403300 Cable TV Franchise Fee	984	1,625	1,500	1,000
001-000-403400 Telephone Franchise	4,319	5,505	5,000	5,000
001-000-403500 Garbage Franchise Fee	500	1,000	1,000	1,000
001-000-404040 Impound Fees	330	1,200	1,000	1,000
001-000-404042 Business License	3,260	3,800	3,500	4,000
001-000-404400 Land Use Filing Fees	20,955	15,602	15,000	25,000
001-000-404470 Planning Assistant Grant-OR St	980	-	-	1,000
001-000-404480 Homeland Security Grant	-	-	-	60,000
001-000-404490 Planning Scenario Contract	17,479	8,843	-	-
001-000-404495 Lease Revenue	4,680	4,680	4,680	7,500
001-000-404500 Sign Application Fee	175	-	250	300
001-000-404600 SDC Admin. Fees	6,015	11,557	10,700	58,485
001-000-408200 Oregon CLG Grant	1,937	-	10,000	8,000
001-000-408300 Ford Coburg Cohort	5,200	-	-	-
001-000-410910 Dog License Fees	733	878	650	600
001-000-410920 Dog Impound Fees	-	-	100	-
001-000-498200 Police Confiscation Forfeiture	-	-	11,000	-
001-000-499000 Other Receipts	8,202	18,442	5,000	1,500
001-000-7New Due From Water CIP	-	34,198	-	-
001-001-500500 City Administrator	(77,907)	(84,834)	(93,095)	(94,416)
001-001-501100 Finance Director	(63,334)	(60,371)	(55,239)	(75,511)
001-001-501400 City Recorder	(45,914)	(44,747)	(47,034)	(55,476)
001-001-501500 Office Administration/Finance	(2,380)	-	(17,940)	(26,997)
001-001-501900 Severance/Vacation Pay	-	(15,166)	-	-
001-001-502000 Workers' Compensation	(25,588)	(18,530)	(19,000)	(19,800)
001-001-503000 FICA/Medicare	(18,071)	(14,411)	(16,012)	(18,727)
001-001-504000 Health Insurance/Dental/Life/LTD	(25,588)	(28,186)	(31,174)	(48,420)
001-001-504100 Life/STD Insurance	(667)	(681)	-	-
001-001-505000 PERS Retirement	(20,773)	(25,957)	(24,272)	(39,240)
001-001-506000 Unemployment Insurance	(16,246)	(2,815)	(3,778)	(4,021)
001-001-506500 Workers Benefit Fund	-	(115)	(263)	(489)
001-001-510000 Office Expense	(7,489)	(8,492)	(7,500)	(7,800)
001-001-510020 Council Expense	(405)	(1,482)	(1,000)	(2,000)
001-001-510050 Council Training	-	(67)	(500)	-
001-001-510100 City Hall Purchase Interest	(10,419)	(23,733)	(22,500)	(20,500)
001-001-510101 City Hall Purchase Principle	(24,383)	(17,813)	(20,000)	(16,500)
001-001-510600 Audit	(7,000)	(5,000)	(15,500)	(15,500)
001-001-510800 Professional Services	(23,436)	(24,296)	(32,200)	(30,000)
001-001-510840 Litigation Expense	-	-	(4,000)	-
001-001-510880 City Attorney	(6,877)	(10,417)	-	-

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Actual	Actual	Budget	Recommended
	FY 2014-15	FY 2015-16	Final 2016-17	Budget 2017-18
001-001-510881 Legal	(1,144)	(4,712)	(33,000)	(35,000)
001-001-510950 Liability Insurance	(14,438)	(15,696)	(15,400)	(17,760)
001-001-510951 Auto Insurance	(6,033)	(6,777)	(7,000)	(7,500)
001-001-510952 Property Insurance	(9,151)	(8,835)	(9,000)	(10,500)
001-001-513000 Bank Fees	(5,398)	(17,611)	(12,000)	(50,000)
001-001-513250 Late Fees	(172)	-	-	-
001-001-513500 Interest Expense	(1,788)	(152)	-	-
001-001-51440 City Prosecutor	-	(12,780)	(13,500)	(15,000)
001-001-522090 Mbrships, Dues & Subscriptions	(4,803)	(4,178)	(4,200)	(4,500)
001-001-522100 Travel, Education, Training	(3,125)	(4,761)	(6,000)	(8,000)
001-001-522500 Employee Promotions and Incent	(408)	(126)	(500)	(1,000)
001-001-522550 Employee Wellness Campaign	-	-	-	(1,000)
001-001-522570 Volunteer Appreciation	-	-	-	(1,000)
001-001-530000 Computer Expense	(1,451)	(6,123)	-	-
001-001-530100 LCOG IT Support/Computers	(5,578)	(5,732)	(9,000)	(13,000)
001-001-542000 Miscellaneous	(14,336)	2,638	(500)	(500)
001-001-557100 Advertising, Legal Notices	(2,112)	(1,849)	(2,500)	(2,600)
001-001-601000 Capital Outlay	(8,515)	(7,055)	-	-
001-001-602000 GF Deficit Reduction	(50,000)	-	-	-
001-002-510100 Utilities	(4,413)	(7,588)	(6,500)	(8,000)
001-002-510450 Postage	(6,423)	(5,833)	(5,500)	(5,700)
001-002-510500 LID Assessment (Debt)	-	-	(786)	(4,092)
001-002-511000 Bathroom and Kitchen Supplies	(1,513)	(976)	(2,000)	(2,000)
001-002-522000 Telephone	(12,135)	(7,877)	(10,500)	(7,800)
001-002-522050 Network/Email	(801)	(2,316)	(1,400)	(4,000)
001-002-523500 Copier Lease/Maint.	(4,602)	(8,668)	(8,000)	(10,000)
001-002-530500 Springbrook Computer Expense	(17,814)	(13,240)	(15,000)	(13,500)
001-002-582000 Building Maint, Supplies	(8,750)	(5,052)	(6,000)	(11,000)
001-002-586000 Reconciliation Discrepancy	277	(599)	-	-
001-002-588000 Records Storage	(2,043)	(2,550)	(2,600)	(2,600)
001-002-603000 Capital Outlay City Hall	-	(27,150)	(45,500)	(80,000)
001-006-400100 Beginning Fund Balance-Building	-	1,923	-	-
001-006-403050 Electrical Inspection Fees	22,844	16,770	20,500	15,000
001-006-404300 Building Inspection Fees	201,600	149,812	95,000	111,000
001-006-404450 Planning Service Fees	-	14,215	5,000	-
001-006-404470 Technology Fee	-	-	-	35,309
001-006-408500 Fed MPO Reimb Planning	(3,540)	12,204	15,000	-
001-006-409000 Coburg Loop Segment 3 Fed Funding	-	-	-	15,000
001-006-500000 Planning Tech	(1,068)	(30,005)	(40,442)	-
001-006-500050 Planning Payroll Allocation	-	(22,398)	(16,031)	-
001-006-501200 Planner	-	-	-	(43,391)
001-006-502000 Workers' Compensation	-	-	(75)	(85)
001-006-503000 FICA/Medicare	(82)	(2,190)	(3,094)	(3,225)
001-006-504000 Health Insurance	-	-	-	(8,650)
001-006-504100 Life/STD Insurance	-	(102)	(708)	-
001-006-505000 PERS Retirement	-	(1,168)	(3,518)	(5,225)
001-006-506000 Unemployment Insurance	(23)	(914)	(1,213)	(2,700)
001-006-510000 Office Expense	(135)	(631)	(500)	(500)
001-006-510460 UGB Expense	(20,518)	(17,901)	(11,000)	-
001-006-510500 Inspection Fees	(49,477)	(95,017)	(80,000)	(94,500)
001-006-510530 Building Permit Surcharge	(145,543)	(16,716)	(12,000)	(8,200)
001-006-510800 Professional Serv	(9,434)	(21,683)	(15,000)	(40,000)
001-006-510870 Planner - LCOG	(4,380)	-	-	-

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Budget			
	Actual FY 2014-15	Actual FY 2015-16	Final 2016 17	Recommended Budget 2017-18
001-006-510880 City Attorney	-	(9,062)	-	-
001-006-522100 Travel, Education, Training	(2,143)	(2,113)	(1,000)	(1,100)
001-006-530001 Historic Preservation Expense (Granted)	-	(6,627)	(3,500)	(8,000)
001-006-530050 Community Visioning Project	-	-	(20,000)	-
001-006-530060 Storm Water Master Plan	-	-	-	(30,000)
001-006-530070 Comprehensive Plan Update	-	-	-	(30,000)
001-006-557100 Advertising, Legal Notices	(913)	(1,011)	(800)	(1,400)
001-006-950000 Unappropriated Ending Balance-Building	(1,924)	(2,866)	-	-
001-015-405000 Fines and Bails	78,027	-	-	-
001-015-406200 Police Training Fees	2,122	475	2,500	550
001-015-406400 Police Donations	-	-	22,000	-
001-015-406930 Community Outreach Program Income	-	-	2,150	-
001-015-410800 Shop with a Cop	525	1,446	500	1,100
001-015-485200 Police Reserve Officer Revenue	2,600	3,118	1,000	600
001-015-498000 Fingerprinting Fees	75	30	250	250
001-015-500400 Chief of Police	(80,490)	(78,212)	(75,332)	(89,016)
001-015-500540 Police Officer-Universal #1	(62,049)	(67,804)	(71,267)	(84,089)
001-015-500540 Police Officer-Universal #2	-	-	-	(45,994)
001-015-500580 Reserve Police	-	-	(750)	(750)
001-015-501500 Police Clerk	(44,249)	(48,397)	(46,410)	(48,731)
001-015-502000 Workers' Compensation	(78)	-	-	-
001-015-503000 FICA/Medicare	(13,867)	(13,842)	(14,765)	(20,004)
001-015-504000 Health/Dental/Life/LTD	(41,314)	(53,694)	(58,575)	(71,250)
001-015-504100 Life/STD Insurance	(607)	(654)	-	-
001-015-505000 PERS Retirement	(23,708)	(27,399)	(26,583)	(45,425)
001-015-506000 Unemployment Insurance	(1,640)	(3,550)	(3,263)	(4,343)
001-015-506050 Workers Benefit Fund	-	(49)	(150)	(338)
001-015-510000 Office Expense	(2,019)	(1,982)	(2,200)	(2,300)
001-015-510200 Equipment Repair, Maintenance	(2,812)	(1,163)	(5,400)	(5,700)
001-015-510270 Equipment Non-Capital	(3,718)	(9,453)	(8,900)	(9,000)
001-015-510500 Uniforms Expense	(740)	(1,634)	(2,100)	(2,200)
001-015-510510 Photo, Crime Scene & Evidence	(427)	(415)	(575)	(600)
001-015-510550 Community Outreach Program	(750)	(1,502)	-	(2,000)
001-015-510880 City Attorney	(2,974)	(118)	(1,000)	(1,000)
001-015-510999 Canine Program	(123)	-	(350)	(350)
001-015-513000 Bank Fees	(1,084)	-	-	-
001-015-516200 Dispatch Contract	(49,132)	(49,018)	(50,500)	(54,000)
001-015-516500 Justice Program	-	(1,500)	(1,500)	(1,600)
001-015-522010 Cellular Phone	(4,260)	(2,760)	(3,150)	(3,200)
001-015-522100 Travel, Education, Training	(2,010)	(3,416)	(2,850)	(3,000)
001-015-525000 Gasoline, Diesel Fuel	(7,982)	(6,402)	(8,000)	(8,250)
001-015-530000 Computer Expense	(445)	(978)	(1,000)	(1,100)
001-015-530100 LCOG IT Support	(233)	-	-	-
001-015-531000 Vehicle Maintenance	(4,710)	(4,370)	(3,250)	(5,300)
001-015-535000 MDT Support & Service	(1,947)	-	(1,000)	(2,000)
001-015-536400 Shop With Cop Program Expense	(446)	(659)	(550)	(600)
001-015-536700 Investigation Expense	(80)	(710)	(600)	(650)
001-015-542000 Miscellaneous	(2,352)	(313)	(1,700)	(1,800)
001-015-565000 Vehicle Lease, Mileage	(60)	-	-	-
001-015-585200 Reserve Officer Program	(400)	(1,050)	(1,100)	(1,200)
001-015-588000 Records Storage	-	-	-	-
001-015-601000 Capital Outlay	(3,000)	(3,635)	(36,000)	-
001-015-601100 Capital Outlay -Trunking System	-	-	(3,000)	(6,000)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Actual FY 2014-15	Actual FY 2015-16	Budget	
			Final 2016- 17	Recommended Budget 2017-18
001-020-405000 Fines and Bails	-	62,568	65,000	67,500
001-020-405010 Fines & Bail - Agency Collect.	57,181	61,860	45,000	45,675
001-020-405100 Fines Transfer from Other	245	2,152	500	200
001-020-406000 Court Fees	290	-	500	500
001-020-501700 Court Administrator	(47,077)	(48,853)	(49,616)	(56,459)
001-020-502000 Workers' Benefit	-	(31)	-	(75)
001-020-503000 FICA/Medicare	(3,388)	(3,508)	(3,800)	(4,190)
001-020-504000 Health /Dental/Life/LTD	(19,064)	(20,372)	(22,127)	(22,650)
001-020-504100 Life/STD Insurance	(91)	(178)	-	-
001-020-505000 PERS Retirement	(6,300)	(7,512)	(6,800)	(10,135)
001-020-506000 Unemployment Insurance	(474)	(1,200)	(1,080)	(1,080)
001-020-510000 Office Expense	(459)	(1,357)	(600)	(700)
001-020-510800 Professional Services	85	(23)	(100)	(100)
001-020-510880 City Attorney	-	-	(150)	(150)
001-020-510920 Interpreter	(413)	(18)	(400)	(400)
001-020-513000 Bank Fees	(2,529)	(3,159)	(1,500)	(1,500)
001-020-513300 Jury, Witness Fees	(198)	-	(375)	(400)
001-020-514400 City Prosecutor	(13,860)	(19)	-	-
001-020-514500 Municipal Judge	(10,727)	(7,620)	(13,000)	(13,000)
001-020-516000 Court Appointed Attorney	(11,088)	(3,465)	(3,800)	(4,000)
001-020-516200 Court Software	(3,662)	(4,566)	(4,000)	(4,000)
001-020-516500 Jailbeds Springfield	-	(850)	(1,200)	(1,500)
001-020-522090 Mbrships, Dues & Subscriptions	170	(295)	(450)	(500)
001-020-522100 Travel, Education, Training	(165)	(972)	(1,500)	(2,000)
001-020-523500 Copier /Printer Lease and Service	(1,681)	-	-	(3,050)
001-020-530100 LCOG IT Support	(187)	-	-	-
001-020-542000 Miscellaneous	143	-	-	-
001-020-588000 Records Storage	(317)	(600)	(600)	(600)
001-025-508200 Ford Coburg Cohort Expense	(7,486)	(120)	-	-
001-025-510450 Postage	-	(822)	(500)	(500)
001-025-522220 Promotion of City/Tourism/Marketing	(5,096)	(6,067)	(50,000)	(55,000)
001-027-522230 Tourism Marketing	(4,211)	(4,878)	-	-
001-050-400100 Beginning Fund Balance	4,038	(28,913)	-	-
001-050-401060 Park Donations	-	1,009	1,500	-
001-050-401062 Park Grant Fund Revenue	-	-	800	-
001-050-402050 Park Revenue	-	795	250	500
001-050-407100 Transfer from General Fund	82,342	97,000	-	-
001-050-510000 Office Expense	(736)	-	-	-
001-050-510105 LID Assessment-Parks DEBT	-	-	(6,635)	(41,143)
001-050-510500 Uniform Expense	(45)	-	-	-
001-050-510810 Landscape Contract Services	(800)	(10,395)	(1,000)	(2,000)
001-050-511000 Restroom Supplies	(573)	(68)	(500)	(550)
001-050-511300 Supplies/Gravel	-	-	(2,000)	(2,100)
001-050-522100 Travel, Education, Training	-	(54)	-	-
001-050-525000 Gasoline, Diesel Fuel	(1,380)	(665)	(1,000)	(1,500)
001-050-526000 Safety Equipment and Supplies	-	(10)	(500)	(550)
001-050-526500 Tools & Equipment	(462)	(1,471)	(1,000)	(1,000)
001-050-530200 Equipment Rental	-	-	(1,000)	(1,000)
001-050-531000 Vehicle, Equipment Maintenance	(695)	(930)	(500)	(1,000)
001-050-531500 Building Maintenance	(1,016)	(1,301)	(500)	(2,000)
001-050-533000 Materials, Supplies	(5,647)	(3,462)	(1,500)	(7,000)
001-050-585300 Urban Forestry	(500)	-	(800)	(350)
001-050-601000 Capital Outlay -Parks	-	8,630	(10,000)	(15,000)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail	Budget			
	Actual FY 2014-15	Actual FY 2015-16	Final 2016- 17	Recommended Budget 2017-18
001-050-670010 Capital Outlay - Public Works Project	(15,000)	-	-	-
001-050-710020 PW Admin Overhead Allocation	(39,992)	(61,746)	-	-
001-050-950000 Unappropriated Ending Balance	(19,234)	27,576	-	-
001-051-400100 Beginning Fund Balance	135,575	161,433	-	-
001-051-401000 Interest Income	-	101	100	250
001-051-401010 Interest Income SDC	3,540	2,585	2,400	2,533
001-051-404000 Parks Improvement SDC	25,548	29,971	35,000	279,377
001-051-404100 ODOTCoburg Loop Reimbursement Seg 2	-	-	466,000	-
001-051-404500 Oregon Small Cities Grant	-	75,000	-	-
001-051-510100 SDC Administrative Fees	-	(490)	-	(544)
001-051-510800 Professional Services	(3,200)	(935)	(1,000)	(1,000)
001-051-513000 Bank Fees	(30)	(39)	(40)	(50)
001-051-544020 SDC Analysis	-	-	-	(12,500)
001-051-603000 Engineering - ODOT Coburg Loop	-	(15,393)	-	(2,500)
001-051-610000 Capital Const. Coburg Loop Seg 2	-	(91,430)	(466,000)	-
001-051-610001 Capital Const. Coburg Loop Seg 4	-	-	-	(35,000)
001-051-62000 Capital Outlay Norma Pfeiffer Park	-	(78,180)	-	-
001-051-720010 Overhead Allocation	-	(7,197)	-	-
001-051-801000 Operating Contingency Park Capital	-	-	(116,000)	-
001-051-950000 Unappropriated Ending Balance	(161,433)	(75,426)	-	-
001-400-500200 Public Works Director	(57,840)	(64,071)	(64,350)	(73,229)
001-400-500300 Public Works Operator II (2)	(42,228)	(84,737)	(84,962)	(96,353)
001-400-500310 Public Works Operator I	-	-	-	(39,085)
001-400-500311 Wastewater Plant Operator	(4,688)	(69,236)	(65,915)	-
001-400-503000 FICA/Medicare	(15,723)	(15,931)	(16,198)	(15,539)
001-400-504000 Health/Dental/Life/LIT	(31,553)	(56,034)	(59,970)	(57,265)
001-400-504100 Life/STD Insurance	(423)	(693)	-	-
001-400-505000 PERS Retirement	(18,346)	(23,362)	(24,869)	(32,681)
001-400-506000 Unemployment/wbf	(16)	(4,925)	(4,312)	(4,312)
001-400-506050 Workers Benefit Fund	-	(139)	(300)	(300)
001-500-500010 PW Personal Services Allocation	199,958	303,676	250,960	261,387
001-500-500020 Planning Salary Allocation	22,647	22,398	21,383	-
001-500-510000 Overhead Allocation	325,608	349,014	358,057	427,788
001-700-710001 Transfer out to Planning 006	(27,500)	-	-	-
001-700-710040 Prior Period Adjustment from Other Funds	-	535,761	-	-
001-700-711000 Transfer to Park Fund	(82,342)	(97,000)	-	-
001-700-711009 Transfer in from Building 009	27,500	23,000	-	-
001-700-711300 Transfer to Sewer Debt Fund	-	-	(50,000)	-
001-700-711500 Transfer to Water Capital Fund	-	(84,403)	-	-
001-700-720030 Planning Salary Allocation	(22,647)	(22,398)	(21,383)	-
001-800-801000 Operating Contingency	-	-	-	-
001-900-950000 Unappropriated Ending Balance	365,925	(392,361)	(333,788)	(805,673)
001-900-950001 General Fund Reserve	-	-	(100,000)	(100,000)
001-900-950002 Reserve For Police Equipment/Vehicles	-	-	(6,000)	(5,000)
Grand Total	0	(0)	-	(0)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Budget			
	Actual FY 2014-15	Actual FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
003 Street	0	(0)	-	-
003-000-400100 Beginning Fund Balance	122,840	116,503	206,448	440,000
003-000-401000 State Pool Interest	-	-	100	200
003-000-402445 City Fuel Taxes	62,545	72,496	68,800	72,000
003-000-402450 State Street Taxes	65,047	62,163	69,500	63,000
003-000-406500 Street Tree Utility Fees	9,759	10,492	10,200	10,650
003-000-480100 ODOT Grant-SCA	-	49,995	50,000	50,000
003-001-510000 Office Expense	(1,946)	-	-	-
003-001-510110 Street Signs	(32)	-	-	-
003-001-510500 Uniform Expense	(740)	(783)	(1,050)	(700)
003-001-510600 Audit	(1,500)	-	-	-
003-001-510710 Emergency Street Repair	(18,544)	(12,040)	(10,000)	(10,200)
003-001-510800 Professional Services	(87)	-	(1,000)	(1,000)
003-001-510880 City Attorney	-	-	-	-
003-001-512000 Street Tree Purchase	(225)	-	(1,000)	(1,000)
003-001-512020 Street Tree Maintenance	(9,556)	(8,125)	(9,700)	(8,000)
003-001-522010 Cellular Phone	(967)	(609)	(1,000)	(1,200)
003-001-522090 Mbrships, Dues & Subscriptions	-	-	-	-
003-001-522100 Travel, Education, Training	-	-	(500)	(500)
003-001-522200 Pagery	(171)	(146)	(200)	(100)
003-001-525000 Gasoline, Diesel Fuel	(1,495)	(395)	(2,000)	(2,000)
003-001-526000 Safety Equipment & Supplies	(76)	(29)	(1,000)	(1,000)
003-001-526500 Tools & Equipment	(302)	(32)	(500)	(700)
003-001-530000 Computer Expense	-	-	-	-
003-001-530100 LCOG IT Support	-	-	-	-
003-001-530200 Equipment Rental	-	(644)	(500)	(700)
003-001-531000 Vehicle, Equipment Maintenance	(2,384)	(1,340)	(2,000)	(1,500)
003-001-532000 Street Maintenance	(2,729)	(3,702)	(5,000)	(5,000)
003-001-532050 Street Overlay/Reconstruction	-	-	(60,000)	(60,000)
003-001-533000 Materials, Supplies	(2,462)	(5,232)	(5,000)	(4,000)
003-001-533001 Storm Sewer Supplies	-	-	(500)	-
003-001-557100 Advertising, Legal Notices	-	-	-	-
003-001-583000 Street Lighting	(14,343)	(12,251)	(12,000)	(12,500)
003-001-585300 Urban Forestry	(310)	(794)	-	(350)
003-001-589200 Street Repair - Roberts Road	-	(49,995)	(50,000)	-
003-001-670010 Capital Outlay - Public Works	(15,000)	-	-	-
003-001-710040 Prior Period Adjustment to General fund	-	(29,787)	-	-
003-023-400100 Beginning Fund Balance	303,064	317,761	-	-
003-023-401000 Interest Income	-	178	200	500
003-023-401010 Interest Income SDC	2,179	2,803	2,600	3,097
003-023-404002 Trans Improvement SDC	8,486	41,801	41,000	106,176
003-023-404012 Trans Reimbursement SDC	4,971	-	-	-
003-023-510100 SDC Administrative Fees	(20)	(107)	-	(671)
003-023-510800 Professional Fees	-	-	(2,500)	(2,500)
003-023-513000 Bank Fees	-	(66)	(80)	(80)
003-023-544000 SDC Project Engineering	-	-	(2,580)	(2,500)
003-023-544020 SDC Analysis	-	-	-	(12,500)
003-023-601000 Capital Outlay - Street	-	-	-	(300,000)
003-023-710040 Prior Period Adjustment to General Fund	-	(29,787)	-	-
003-023-801000 Operating Contingency-Street Capital	-	-	(100,000)	-
003-023--920010 Overhead Allocation	(918)	-	-	-
003-023-950000 Unappropriated Ending Balance	(317,762)	(328,894)	-	-
003-500-500050 Street Personal Services Allocation	(19,996)	(29,907)	(35,497)	(51,002)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail	Actual	Actual	Budget	Budget
	FY 2014-15	FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
003-500-500060 Overhead Allocation	(50,825)	(50,227)	(39,060)	(6,944)
003-800-801000 Operating Contingency-Street Maintenance	-	-	(50,000)	-
003-900-950000 Unappropriated Ending Balance	(116,502)	(109,300)	(56,181)	(239,572)
003-900-950001 Reserve For Tree Maintenance	-	-	-	(14,404)
003-900-950002 Reserve for Capital Equipment Replacement	-	-	-	(5,000)
Grand Total	0	(0)	-	-

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Budget			
	Actual FY 2014-15	Actual FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
004 Water	(0)	(0)	-	(0)
004-000-400100 Beginning Fund Balance	217,484	293,105	423,715	780,000
004-000-402100 New Water Services	520	210	500	500
004-000-402300 Water User Fees	613,255	715,116	850,000	860,000
004-000-403250 Water Deposits	1,000	-	1,000	1,000
004-000-404100 Water Loan Receipts	-	-	-	-
004-000-498100 Lien Search Fees	1,135	890	1,500	1,650
004-000-499000 Other Receipts	10,502	504	500	500
004-000-7New Due to Sewer Fund	-	(192,014)	-	-
004-001-510000 Office Expense	(3,849)	(685)	(1,000)	(1,000)
004-001-510100 Shop Utilities	(31)	-	-	-
004-001-510270 Emergency Repairs	(6,269)	(1,985)	(8,000)	(8,250)
004-001-510500 Uniform Expense	(792)	(837)	(1,250)	(1,300)
004-001-510500 LID Assessment DEBT	-	-	(1,890)	(9,824)
004-001-510600 Audit	(2,500)	-	-	-
004-001-510800 Professional Services	(4,597)	(75)	(4,000)	(2,500)
004-001-510880 City Attorney	(6,588)	(1,432)	(4,000)	(1,500)
004-001-511200 Pump Station Power	(31,894)	(26,424)	(38,500)	(40,400)
004-001-513000 Bank Fees	(354)	(400)	-	-
004-001-513350 Professional Dues	-	(213)	-	-
004-001-522000 Telephone	-	-	(800)	-
004-001-522010 Cellular Phone	(1,095)	(576)	(800)	(800)
004-001-522090 Mbrships, Dues & Subscriptions	(777)	(309)	(1,000)	-
004-001-522100 Travel, Education, Training	(484)	(629)	(2,500)	-
004-001-522200 Pagars	(112)	(56)	(300)	(325)
004-001-523200 Water Analysis	(2,259)	(2,536)	(3,000)	(3,100)
004-001-525000 Gas, Oil and Fuel	(2,243)	(1,150)	(4,000)	(3,500)
004-001-526000 Safety Equipment & Supplies	373	-	(500)	(500)
004-001-526500 Tools & Equipment	(1,096)	-	(1,000)	(1,050)
004-001-528000 Locate Service	(292)	(76)	-	-
004-001-530000 Computer Expense	-	(1,000)	-	-
004-001-530100 LCOG IT Support	-	-	-	-
004-001-530200 Equipment Rental	-	-	(500)	(550)
004-001-530500 Springbrook Computer Expense	-	-	-	-
004-001-531000 Vehicle, Equipment Maintenance	(792)	(4,767)	(5,000)	(3,000)
004-001-531500 Building Maintenance, Supplies	(361)	(806)	(1,500)	(1,600)
004-001-533000 Materials, Supplies	(10,666)	(7,732)	(12,000)	(12,500)
004-001-534000 Water Meter Replacement	(2,956)	(2,485)	(3,500)	-
004-001-557100 Advertising, Legal Notices	-	-	(400)	-
004-001-560000 Water Deposit Refund	-	-	(1,500)	-
004-001-566000 Wellhead Protection Program	(851)	-	-	-
004-001-588500 Certifications, Membership Dues	-	-	(800)	(2,500)
004-001-588700 Service Contracts	-	(3,261)	(3,000)	(3,000)
004-001-635000 Hand Heald Meter Replacement	-	-	-	(30,000)
004-001-645200 City Engineer	-	(19,961)	(20,000)	-
004-001-670010 Capital Outlay - Public Works Projects	(15,000)	-	-	-
004-001-670020 Capital Outlay - Equipment	-	-	-	-
004-001-720010 Overhead Allocation	(126,623)	(93,245)	(134,472)	-
004-024-232210 W/Wastewater Rate Study	-	-	-	-
004-024-400100 Beginning Fund Balance	(19,276)	39,579	-	-
004-024-401010 Interest Income SDC	12,041	7,496	6,840	5,928
004-024-404004 Water Improvement SDC	47,342	40,652	28,000	271,445
004-024-410000 Transfer From Water Fund 004	-	102,500	-	-

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail	Budget			
	Actual FY 2014-15	Actual FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
004-024-510100 SDC Administrative Expense	(70)	(307)	-	(1,353)
004-024-510800 Professional Services	-	-	(2,500)	(2,000)
004-024-513000 Bank Fees	-	(15)	(40)	(40)
004-024-544020 SDC Anyalysis	-	-	-	(12,500)
004-024-603000 Engineering	-	(31,561)	-	(20,000)
004-024-603100 East Side Water Line	-	-	(150,000)	(530,000)
004-024-603200 Production Well - Roberts Road	-	-	-	-
004-024-603300 Reservoir Development	-	-	-	-
004-024-7New Due To General Fund	-	(0)	-	-
004-024-950000 Unappropriated Ending Balance	(39,579)	(240,927)	-	-
004-500-500050 Public Works Personal Services	(59,988)	(54,936)	(77,379)	(82,879)
004-500-500060 Overhead Allocation	(458)	(95,065)	(3,904)	(128,070)
004-600-510300 1999 Bond Principal Due Feb	(25,000)	(25,000)	(25,000)	(55,000)
004-600-510310 1999 Bond Interest Due Feb	(3,380)	(2,730)	(2,080)	(2,210)
004-600-510320 1999 Bond Interest Due Aug	(3,380)	(2,730)	(2,080)	-
004-600-510350 Proj G01001 Principal Due Dec	(48,448)	(53,892)	(54,363)	(54,863)
004-600-510360 Proj G01001 Interest Due Dec	(43,369)	(40,826)	(57,970)	(35,061)
004-600-510380 Proj B01003 Principal Due Dec	(60,617)	(66,174)	(60,617)	(72,397)
004-600-510390 Proj B01003 Interest Due Dec	(36,637)	(33,455)	(33,455)	(26,375)
004-700-710006 Transfer to Water CIP Fund 24	-	-	-	-
004-700-710040 Prior Period Adjustment	-	84,403	-	-
004-700-710040 Prior Period Adjustment to General	-	(151,122)	-	-
004-800-801000 Operating Contingency	-	-	(200,000)	(100,000)
004-800-802000 Water CapitalContingency	-	-	(200,000)	-
004-900-950000 Unappropriated Ending Balance	(340,969)	(339,198)	(187,455)	(666,076)
004-900-950001 Reserve for Future Capital Equipment	-	-	-	(5,000)
004-900-9xxxx Prior Period Adjustment	-	216,137	-	-
Grand Total	(0)	(0)	-	(0)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Actual	Actual	Budget	
	FY 2014-15	FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
005 Sewer	(0)	(0)	-	0
005-000-400100 Beginning Fund Balance	96,328	263,552	1,929,141	2,291,477
005-000-401000 Interest Income	-	152	100	200
005-000-480000 Wastewater Fee	621,831	668,434	800,000	817,000
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)	(351)	(500)	(550)
005-001-510270 Emergency Repairs	(13,089)	(10,664)	(10,000)	(13,000)
005-001-510500 Uniform Expense	(1,034)	(1,044)	(1,150)	(1,200)
005-001-510600 Audit	(2,500)	-	-	-
005-001-510880 City Attorney	(12,752)	(3,001)	(5,000)	(5,000)
005-001-510890 Litigation Fees	-	(15,707)	(5,000)	-
005-001-511200 Electricity	(32,470)	(32,858)	(38,500)	(40,400)
005-001-513350 Professional Dues	(391)	(34)	(500)	(25)
005-001-513360 Certifications, Memberships and Dues	(340)	-	(2,800)	(2,500)
005-001-522000 Telephone	-	(2,741)	-	-
005-001-522010 Cellular Phone	(817)	(957)	(1,200)	(1,300)
005-001-522100 Travel, Education, Training	(1,134)	(621)	(1,000)	-
005-001-522200 Paggers	-	-	(1,000)	(1,200)
005-001-525000 Gas, Oil, Fuel Expense	(1,371)	(1,031)	(2,500)	(2,750)
005-001-525210 Waste Analysis	(1,093)	(1,196)	(2,000)	(2,000)
005-001-526000 Safety Equipment and Supplies	-	(182)	(500)	(500)
005-001-526500 Tools & Equipment	(293)	(1,144)	(1,000)	(1,100)
005-001-530100 LCOG IT Support	-	-	-	-
005-001-530200 Equipment Rental	(1,490)	-	(1,000)	(1,100)
005-001-531000 Vehicle Maintenance	(1,110)	(1,469)	(3,000)	(2,500)
005-001-531500 Building Maintenance, Supplies	(734)	(1,184)	(1,000)	(1,500)
005-001-532300 Printing and Ads	-	(6)	(1,000)	(500)
005-001-533000 Materials, Supplies	(14,498)	(4,537)	(10,000)	(11,000)
005-001-533100 Chemicals	(25,178)	(25,849)	(30,000)	(31,000)
005-001-540010 Tank Maintenance	(28,606)	(35,028)	(70,000)	(32,000)
005-001-540015 Monitoring Services	(18,526)	(6,394)	(16,000)	(16,500)
005-001-540020 Plant Equipment Maintence	-	(5,286)	(5,000)	(6,500)
005-001-540200 Lab Supplies	-	(7,350)	(9,000)	(9,200)
005-001-540400 Service Contracts	-	(4,110)	(1,500)	(1,500)
005-001-601000 Capital Outlay	-	-	-	(20,000)
005-001-670010 Capital Outlay - Public Works Projects	(15,280)	-	-	-
005-001-710040 Prior Period Adjustment to General	-	(61,313)	-	-
005-027-400100 Beginning Fund Balance	(810,286)	408,647	-	-
005-027-401000 Sewer Improvement SDC	23,653	53,600	113,000	493,975
005-027-401010 Sewer SDC Interest	2,534	4,830	4,400	7,161
005-027-412700 DEQ Loan R23044 - 2014	1,743,897	-	-	-
005-027-480000 Wastewater Fee	686	-	-	-
005-027-510100 SDC Administrative Expense	-	(3,075)	-	(1,469)
005-027-510200 URA Contruction Loan	(1,185,955)	-	-	-
005-027-510800 Professional Services	(19,000)	-	(1,000)	(2,500)
005-027-510880 City Attorney	2,926	-	-	-
005-027-513000 Bank Fees	(30)	(30)	(40)	(40)
005-027-522000 Telephone	8	-	-	-
005-027-544020 SDC Analysis	-	-	-	(12,500)

City of Coburg
BUDGET FISCAL YEAR 2018

Line Item Detail

	Actual	Actual	Budget	
	FY 2014-15	FY 2015-16	Final FY 2016-17	Recommended Budget 2017-18
005-027-610800 Professional Services	(6,123)	-	-	-
005-027-645000 Engineering Basic	11,064	-	-	-
005-027-645100 Engineer Construction Mgmt.	(193)	-	-	-
005-027-665000 LCOG Services	(18,615)	-	-	-
005-027-667003 Phase 4 Construction Costs	(31,443)	-	-	-
005-027-710001 Transfer in from General	50,000	-	50,000	-
005-027-710040 Prior Period Adjustment From General	-	-	-	-
005-027-720010 Overhead Allocation	(23,690)	(1,819)	-	-
005-027-7New Due From Sewer Fund	-	40,187	-	-
005-027-801800 Construction Contingency	-	-	(200,000)	-
005-027-950000 Unappropriated Ending Balance	260,566	(467,505)	-	-
005-028-400100 Beginning Fund Balance	-	1,749,389	-	-
005-028-401050 LID Assesment	2,710,699	487,755	175,000	177,059
005-028-402030 Funding from URA - Debt Reserve	1,949,511	230,000	324,500	500,000
005-028-402300 USDA Bond Proceeds	6,000,000	-	-	-
005-028-510000 LID Administration	(30,734)	(2,690)	(2,500)	(2,500)
005-028-510881 Legal Fees	-	-	(2,500)	(2,500)
005-028-530081 Loan L0008 OECDD Principal	(1,000,000)	-	-	-
005-028-530082 Loan L008 OECDD Interest	(98,559)	-	-	-
005-028-530411 Loan R23041 Principal	-	(28,784)	(18,871)	(30,858)
005-028-530412 Loan R23041 Interest	(305,356)	(31,401)	(40,009)	(25,380)
005-028-530421 Loan R23042 Principal	-	(360,378)	(414,821)	(381,063)
005-028-530422 Loan R23042 Interest	(790,751)	(302,312)	(246,067)	(235,581)
005-028-530431 URA Renewal Agency Loan	(310,000)	-	-	-
005-028-530432 Loan R23043 Interest	(175,421)	-	-	-
005-028-530433 Loan R23043 Principal	(6,000,000)	-	-	-
005-028-530442 Loan R23044 Interest	-	-	(69,339)	(23,751)
005-028-530442 Loan R23044 Principal	-	-	(52,821)	(57,985)
005-028-530450 Annual Loan Fees	-	(221,519)	-	(52,392)
005-028-530500 USDA Bond Principal	-	(66,960)	(37,906)	(68,885)
005-028-530501 USDA Bond Interest	-	(225,000)	(253,455)	(223,075)
005-028-710005 Tranfser From Sewer	-	44,500	-	-
005-028-727000 Overhead Allocation	-	-	-	-
005-028-950000 Unappropriated Ending Balance	(1,949,389)	(1,494,101)	-	-
005-500-500050 Sewer Personal Services Allocation	(76,389)	(159,760)	(138,084)	(127,506)
005-500-500060 Overhead Allocation	(109,645)	(159,303)	(164,590)	(162,774)
005-700-720028 Transfer to Sewer Debt	-	(44,500)	-	-
005-700-7XXXX Due From Water	-	89,514	-	-
005-700-7XXXX Due to Sewer Capital	-	(40,187)	-	-
005-900-950000 Unappropriated Ending Balance	(254,016)	(360,281)	(1,477,536)	(2,369,407)
005-900-950001 Reserve for Sewer Capital Equipment	(25,000)	-	(25,000)	(300,000)
005-900-950005 Debt Reserves	-	-	(31,452)	(1,881)
005-900-9XXXX Prior Period Adjustment	-	153,102	-	-
Grand Total	(0)	(0)	-	0