



CITY OF COBURG

ADOPTED BUDGET

Fiscal Year 2015-2016

Includes:

Coburg Urban Renewal Agency

**CITY OF COBURG
ADOPTED BUDGET
FISCAL YEAR 2015-2016**

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CITY OF COBURG 2015-16 Budget Committee

Name	Term Length	Term Expires
Council Members		
Jae Pudewell	2 years	12-31-2016
Patrick Kocurek	4 years	12-31-2018
Don Nelson	4 years	12-31-2018
Steve Stearns	4 years	12-31-2018
Jerry Behney	4 years	12-31-2016
Sharyl Abbaspour	4 years	12-31-2016
Ray smith	4 years	12-31-2016
Citizen Members		
Linda Kroeger	3 years	6-30-2018
Vacant	3 years	6-30-2018
Coleen Marshall	3 years	6-30-2016
Stephen Perry	3 years	6-30-2016
Terry Dawson	3 years	6-30-2017
Jeffrey Milam	3 years	6-30-2017
Staff		
Petra Schuetz, City Administrator		
Anne Heath, Finance Director		



BUDGET MESSAGE

FY2015-16

The FY16 Proposed Budget is framed by several years of hard work to live within our means while recovering from pre-2004 financial issues. Despite the lingering impacts of the recession, our general approach has remained the same over the last few years: complete the Wastewater Project, maintain community services, minimize negative impact on City employees, and achieve a sustainable Budget. Our approach aims to align the budgets behind the Council's goals, as expressed through the annual City Council retreat. Employees continue to find efficiencies, respond to Council direction to move toward the goals, and initiated year-round engagement with the Budget Committee.

The FY16 Proposed Budget ensures that we make progress toward achieving a structurally balanced budget by FY19. We've kept our sights on being good stewards, and on minimizing impacts to employees and the community. Inter-fund loans supporting the General Fund deficit are documented and have been reduced. Focus continues to be on maintaining the integrity of our existing infrastructure and services.

We have focused on being the best at what we can do, rather than on what we cannot afford to do.

FY16-FY19

General Fund Forecast

- Property tax revenues will increase with an anticipated 3% increase (as predicted by the County Assessor) in property values.
- Franchise fee revenues are expected to increase.
- The passage of Lane County vehicle registration fee would make significant contribution to the road fund.
- The City should consider additional revenue sources such as increase in gas tax and establishing a diesel fuel tax.

- In the last year, the City has reestablished and aimed to bolster many community relationships such as with the Coburg Chamber, Fire District, Community Charter School, and events coordinators.

Court

- The transition to the new building has greatly improved Court operations. It allows for a full Jury trial within City Hall without the need to rent an alternate facility. This saves funds as well as staff time and creates a secure and more professional environment.
- Municipal Court staff has made it a priority to stay current on our auditing for collection purposes. As of March 31, 2015, the court had already collected more funds from the collection agency than the entire FY14 budget year.
- The Judge has also implemented some payment programs allowing customers to pay a larger lump sum of the current balance up front and sign a payment agreement for the balance in collections in order for them to get their driver's license cleared by the court. This not only helps the court get older cases resolved, but also gives the offender their chance to get back out on the roads legally.
- Both the Judge and Court Administrator were able to attend conferences in which they attained valuable information regarding the current and possible future changes in the legislature. This helps the court staff prepare for such changes.
- Municipal Court is in the final stages of having access to the LEDS (Law Enforcement Data System) system; allowing court to run driving records and criminal history for use in Discovery, sentencing and final dispositions.
- The goal for the Municipal Court is to adjudicate cases more quickly and continue to stay on top of our auditing and collections.

Finance

- Finance staff continues to improve financial processes that reflect generally accepted accounting practices.
- A smaller finance staff is finding a way to manage the recommended separation of financial duties utilizing available City staff.
- Financial reporting to the public and Council has greatly improved over FY 15. Finance is working with the Council to establish a reporting system that creates understanding and trust in the simplest form.
- The Finance/Audit Committee was reestablished in FY2015 in order to review and provide input on City Finances. The Audit Committee Chair reports to the Council.

- The annual “Parent’s Night Out” fundraiser for the Coburg Police Department Reserve Officer program resulted in the largest turn out to date. Forty-one kids participated netting \$439 for the program.
- Chief Larry Larson was awarded his Executive Certification from the Department of Public Safety Standards and Training. This award is only give to those who have received Basic, Intermediate, Advanced, Supervisory, and Management Certifications.

The Coburg Police Department’s mission is to continue to provide excellent police services to the Coburg Community, residents, business’ and visitors and to provide highly trained police officers who care for and are participating in the community.

Public Works

Wastewater

The Wastewater budget reflects a better understanding of the costs of running the plant. There is an increased budget for lab type expenses.

- Ninety percent of all lab work is done in house. Because the plant had not operated long enough in FY14 to properly project lab operations, the costs of lab work were understated. The current budget addresses the true costs of lab work.
- In FY15 the Public Works staff adjusted their schedules in order to cover the wastewater plant seven days per week. This allows for consistent daily inspection rounds as well as collection system maintenance.
- An additional Public Works staff member has achieved Level 1 Treatment Certification. The Wastewater Department now has three certified staff members available to monitor the treatment plant.
- A new 1200 square foot maintenance building has been installed at the Wastewater site. This building serves all Public Works departments.

Water

- With the added work of the Wastewater Collection System the water department fell short of its goal to replace 45 meters. However, operators did manage to replace 30 this year.
- A Water System Master Plan is included in this budget. This plan makes it possible to create a solid work plan and prepare for future development.

Parks

- All seven of the decorative street benches were rebuilt in FY14.
- Bark mulch within play equipment areas was replenished.
- A 20’X30’ covered structure was completed in Norma Pfeiffer Park by the Ford Foundation at no cost to the City.

- Identifying sufficient resources to replace long-deferred aging equipment such as the five police cars

Conclusion

Over the last three years, there has been no “kicking the can down the road,” and this year should be no different. We have an opportunity to continue to work together with the same leadership, vision, and discipline that placed us in a position to celebrate the many successes in our approach. We are confident that we are succeeding in ways well beyond small city counterparts.

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
2015-2016



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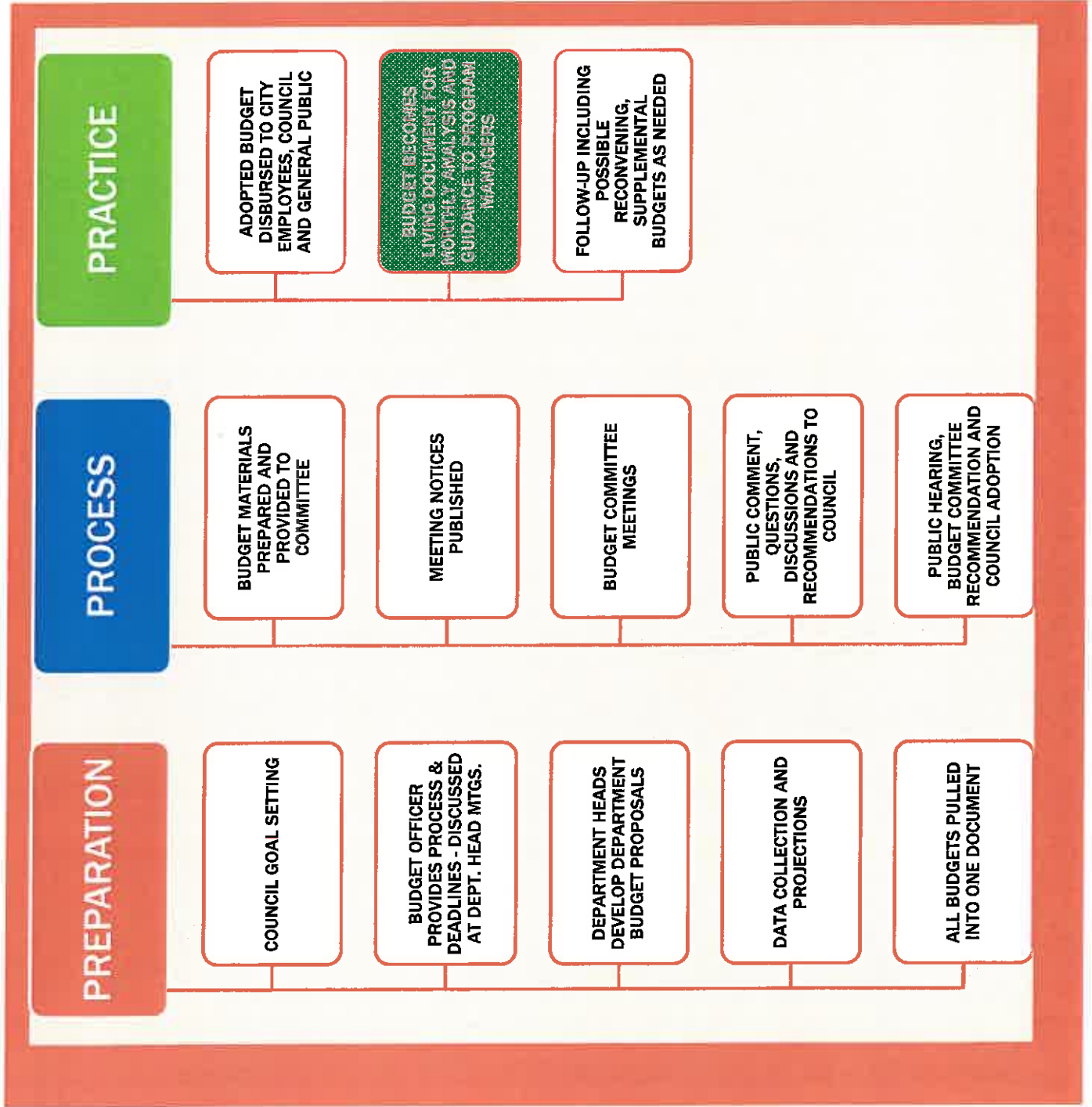
OREGON 97306 • TEL 503-7850 FAX 541-865-0655

FISCAL YEAR 2014-15

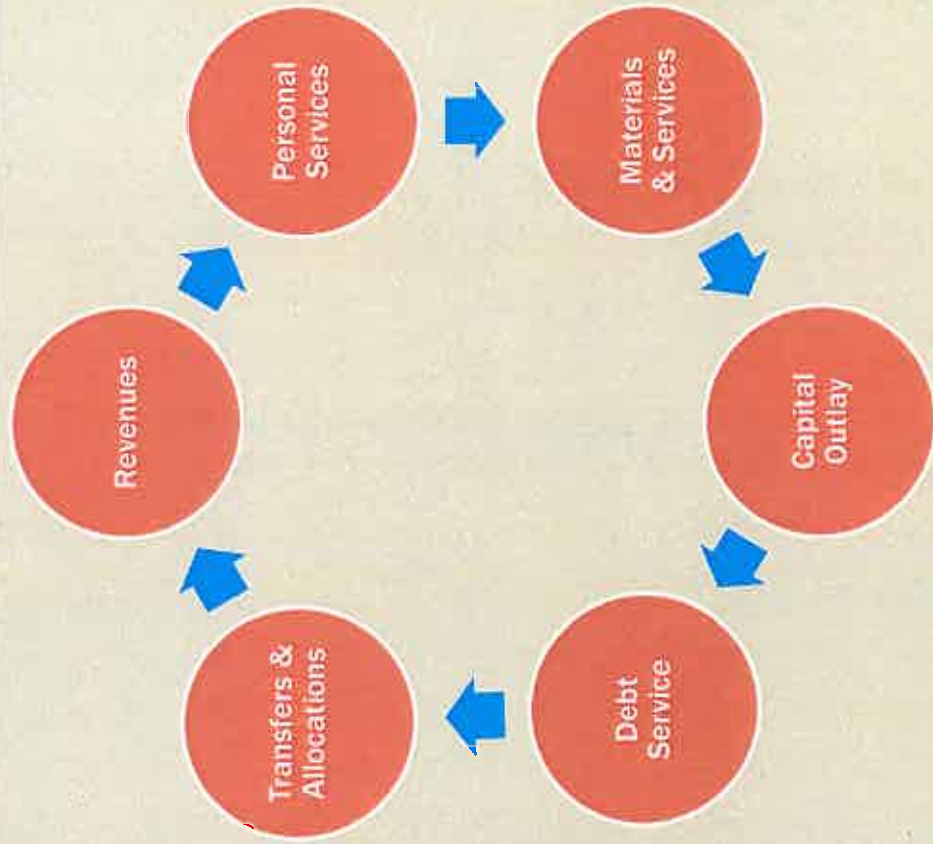
- Wastewater Project Complete
- Maintained Quality Community Services w/ Reduced Staff
- Minimized Negative Impact on City Employees
- Successful City Hall Move
- Successful Risk Management
- Improved Community Relationships



THE ANNUAL BUDGET PROCESS



BUDGET CATEGORIES

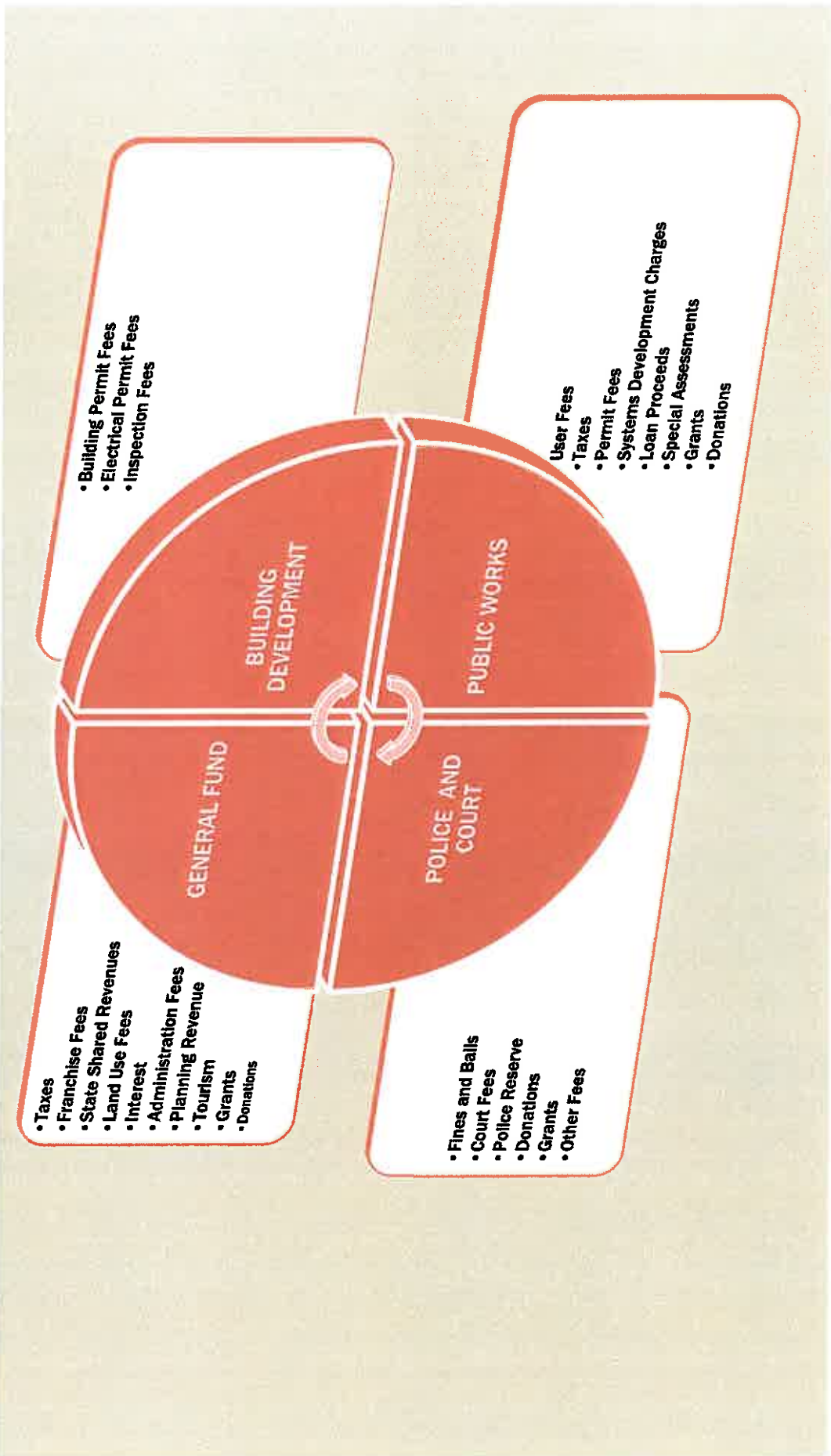


CITY OF COBURG FUNDS

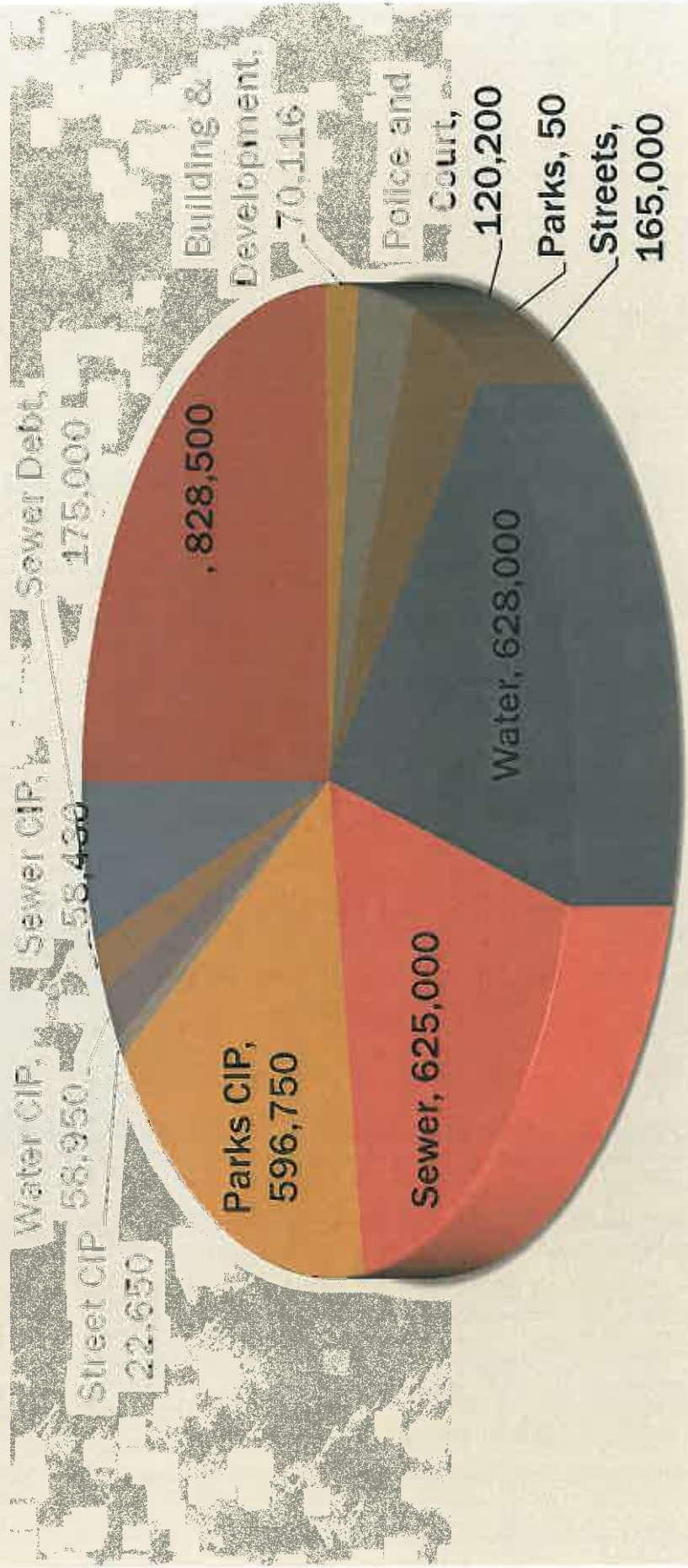
■ GENERAL FUND	001
■ PLANNING	001-006
■ POLICE	001-015
■ COURT	001-020
■ ECONOMIC DEVELOPMENT	001-025
■ PARK FUND	002
■ STREET FUND	003
■ WATER FUND	004
■ SEWER FUND	005
■ BUILDING FUND	009
■ PARK CIP	022
■ STREET CIP*	023
■ WATER CIP	024
■ SEWER CIP	025
■ SEWER DEBT	026
■ POLICE EVIDENCE	052

* Capital Improvement Program

FUND REVENUE GENERATION



2015-16 REVENUE GENERATION



COUNCIL GOALS AND PRIORITIES 2015

Proficient: Budget Management

- Balanced budget with current level of service
- Long-range budget forecasting
- Communications to the elected officials and public

Maintain Integrity of Infrastructure and Investments

- Well-maintained utility systems
- Revenue neutral financial systems
- Strategic future planning
- Close monitoring of the Wastewater system in infancy
- Exploration of Long-term financing strategies
- Adequate Fee Collection
- Improved Public Communications

Connect and Communicate with the Community

- Identify opportunities for partnerships
- Improve citizen communications
- Connection to development community

Complete Urban Growth Boundary and Comprehensive Plan Requirements

- Acknowledged Urbanization Study
- Acknowledged Urban Growth Boundary Expansion

Implement Economic Development Strategies

- Take advantage of funding opportunities

- At the April 15, 2015 Council Meeting the Council agreed that staff retention should be added to their priorities

ADMINISTRATION PRIORITIES

Financial Sustainability

- **Utility system neutrality**
- **General fund deficit reduction**
- **Pursue revenue opportunities**

Maintaining Staff and Infrastructure

- **Staff retention**
- **Address water and streets long-term strategy**
- **Maintain and Improve City Hall**

Communication/Public Outreach

- **Implement Economic Development strategy**
- **Increase frequency and diversity of information exchange**
- **Leverage volunteer and event activity**
- **Celebrate and Communicate Successes**

PLANNING AND DEVELOPMENT PRIORITIES

Complete UGB, TSP, and Comp Plan Updates

Pursuit of Low-Match Grant
Opportunities/Implementation

Address Staff Capacity for:

- **Current Planning hours (building & land use permits)**
- **Grant pursuit(s) & project management**
- **Regional transportation planning**
- **Heritage Committee**

**The planning budget is sufficient for the listed priorities*

COBURG POLICE DEPARTMENT PRIORITIES

Police Officer Retention

- Loss and/or replacement of experienced officers is very expensive to the City
- Low wages attract inexperienced officers and the training period is long and costly
- Loss of relationship in the community

Newer Patrol Cars

- All patrol cars are 6 to 13 years old
- Cost of routine repairs and maintenance on aging vehicles
- Vehicle safety

Planning for the Future – Setting Aside Reserves

- Up-to-date technology, computers and software
- Radios and communication
- Radio repeater



**The 2015-16 Budget works toward these concerns and goals*

COBURG CITY COURT PRIORITIES



Current Auditing and Collections

Access to Law Enforcement Data System

- Ability to run drivers records
- Ability to run criminal history checks

Ability to adjudicate **eases**
more quickly

- Continue to improve court processes and daily procedures.
- Work closely with Judge, City Prosecutor, Police and other Attorneys to ensure that trial settings are set within acceptable time frames



**The proposed Court budget sufficiently addresses the needs of the department*

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

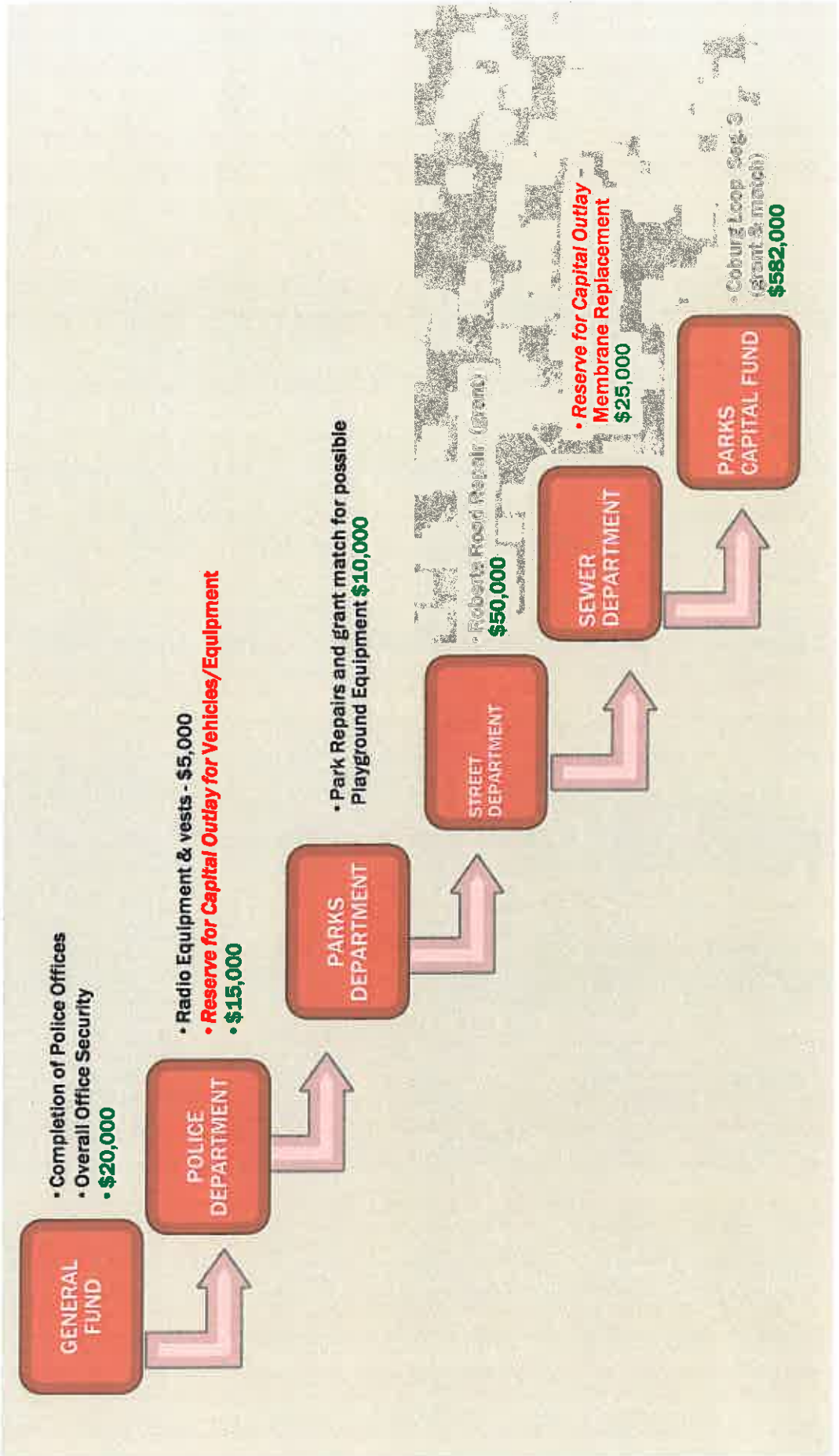
- Above standard routine maintenance of distribution systems, wells & pumps
- Certified water and sewer operators
- Proper maintenance and operation of wastewater treatment plant and septic tanks

Adequate Funding of Maintenance and Repairs

- Routine equipment maintenance and timely replacement
- Accurate water meters

***The budget as presented is adequate for the goals of the Public Works Department**

CAPITAL OUTLAY BUDGET



INTER-FUND TRANSFERS

FROM	TO	FOR	AMOUNT
GENERAL FUND	PARK FUND	OPERATIONS	\$105,000
GENERAL FUND	SEWER CAPITAL FUND	INTER-FUND LOAN	\$ 25,000
WATER FUND	WATER CAPITAL FUND	FUTURE PROJECTS	\$102,500
SEWER FUND	SEWER CAPITAL FUND	FUTURE PROJECTS	\$ 44,500
BUILDING FUND	GENERAL/PLANNING	DEVELOPMENT FEES	\$ 18,000
STREET FUND	GENERAL FUND	OVERHEAD REIMB.	\$ 50,227
WATER FUND	GENERAL FUND	OVERHEAD REIMB.	\$125,203
SEWER FUND	GENERAL FUND	OVERHEAD REIMB.	\$108,461
BUILDING FUND	GENERAL FUND	OVERHEAD REIMB.	\$ 1,820
PARKS CAPITAL	GENERAL FUND	OVERHEAD REIMB.	\$ 1,820
STREETS CAPITAL	GENERAL FUND	OVERHEAD REIMB.	\$ 1,820
WATER CAPITAL	GENERAL FUND	OVERHEAD REIMB.	\$ 1,820
SEWER CAPITAL	GENERAL FUND	OVERHEAD REIMB.	\$ 1,819
SEWER DEBT	GENERAL FUND	OVERHEAD REIMB.	\$ 50,955
PARK FUND	GENERAL FUND	PW PERSONAL SERV.	\$ 59,849
STREET FUND	GENERAL FUND	PW PERSONAL SERV.	\$ 29,131
WATER FUND	GENERAL FUND	PW PERSONAL SERV.	\$ 54,936
SEWER FUND	GENERAL FUND	PW PERSONAL SERV.	\$159,760

OVERHEAD ALLOCATION

OVERHEAD INCLUDES

- GENERAL FUND ADMINISTRATION
- FACILITIES
- ECONOMIC DEVELOPMENT
- PLANNING
- CITY HALL DEBT SERVICE

BUDGET CATEGORIES CONSIDERED

- REVENUE
- MATERIALS & SERVICES
- PERSONAL SERVICES
- CAPITAL OUTLAY
- DEBT SERVICES

ALLOCATED TO FUNDS

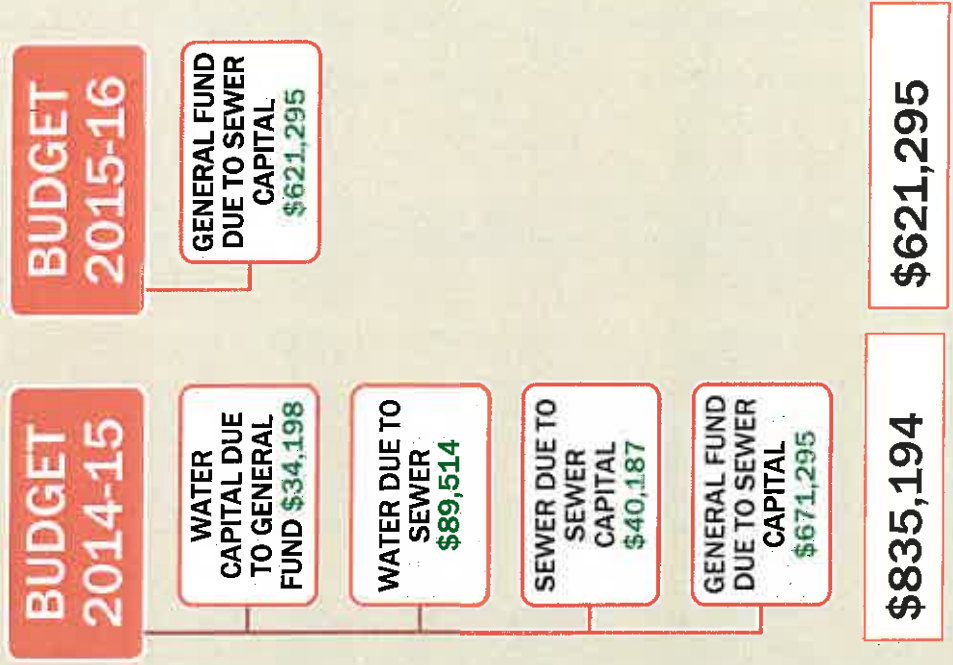
- STREETS
- WATER
- SEWER
- BUILDING
- PARKS CAPITAL
- STREETS CAPITAL
- WATER CAPITAL
- SEWER CAPITAL
- SEWER DEBT SERVICE

• 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

INTER-FUND LOANS



INTER-AGENCY LOAN

URA Construction Loan

• 7/31/2008	\$ 700,000.00
• 12/14/2012	\$ 800,000.00
• 6/30/2013	\$ 310,000.00
• 2/3/2014	\$ 320,954.53
• 2/7/2014	\$ 275,000.00
• 3/31/2014	\$ 100,000.00
Total Loan 6/30/2014	<u>\$1,495,954.53</u>

Construction Loan Payback

• 11/30/2014	\$1,185,954.53
• 3/16/2015	\$ 310,000.00
Total Loan Payback	<u>\$1,495,954.53</u>

DEBT SERVICE

CITY OF COBURG DEBT SCHEDULE - FY 2016 BUDGET

<u>Fund</u>	<u>Issue</u>	<u>Original Issue</u>	<u>Type</u>	<u>Interest</u>	<u>Date</u>	<u>Maturity</u>	<u>Loan #</u>	<u>Balance FY15</u>
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	5,910.68
Parks	City of Coburg	45,622.00	LID Assess.	7	12/1/14	11/30/2025	Multiple	48,883.51
Water	City of Coburg	13,382.00	LID Assess.	7	12/1/14	11/30/2025	100	13,382.00
Water	Wells Fargo Corporate Trust	375,000.00	Rev Bond	5.044	12/1/99	12/1/2019	299WR	31,760.00
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	616,633.00
Water	Clean Water Rev/DEQ	789,310.00	Rev Bond	3.51	6/30/06	8/31/2034	R23041	789,310.00
Water	Clean Water Rev/DEQ	9,209,228.00	Rev Bond	2.81	3/30/05	9/1/2033	R23042	9,209,228.00
Water	Clean Water Rev/DEQ	2,000,000.00	Rev Note	3.38	2/11/14	20 year	R23044	2,000,000.00
Water	USDA Rural Development	6,000,000.00	RUS	0.04	3/1/15	1/27/2055	1 & 2	6,000,000.00
								20,197,373.53

*All debt payments are reflected in the budget

LOCAL IMPROVEMENT DISTRICT

FINAL LOCAL IMPROVEMENT DISTRICT VALUATION	<u>\$3,866,364</u>
TOTAL PAID PROPERTIES - 59%	2,268,376
TOTAL ANNUAL PAYMENT CONTRACTS - 12%	466,985
TOTAL MONTHLY PAYMENT CONTRACTS - 20%	774,631
TOTAL NON-RESPONSE -9%	356,372

AS BUDGETED

MONTHLY COLLECTIONS	\$109,560
ANNUAL COLLECTIONS	\$ 55,665
ANTICIPATED PAY-OFFS	\$ 15,000

* CHANGES TAKE PLACE WEEKLY. THIS IS A BUDGETED PROJECTION

CITY OF COBURG 2015-16



Smooth Sailing on moderate seas

A ship in the harbor is safe—but that is not what ships are built for

Line Item Detail

	Actual	Actual	Revised	Proposed	Adopted
	FY13	FY14	Jan 2015	FY16	FY16
Sum of Actual FY12	0	0	0	0	0
001 General	0	0	0	0	0
001-000-400100 Beginning Fund Balance	(403,744)	(381,847)	(409,495)	(330,001)	(239,264)
001-000-400200 Current Taxes	495,239	495,997	421,172	463,500	515,500
001-000-400300 Delinquent Taxes	11,549	15,958	40,762	28,840	15,000
001-000-401000 State Pool Interest	820	770	1,949	1,000	1,500
001-000-402010 State Shared Revenue	11,936	15,681	10,956	25,250	15,000
001-000-402200 State Cigarette Taxes	1,525	1,485	1,287	1,818	1,200
001-000-402250 State Liquor Taxes	13,426	13,958	13,540	16,160	13,000
001-000-402500 Transient Room Tax	14,502	14,479	11,954	23,432	15,000
001-000-402600 Tourism Funds - Lane County	(256)	8,133	7,124	8,692	9,000
001-000-403050 Electrical Inspection Fees	7,614	11,154	40,799	-	-
001-000-403100 Power Company Franchise Fee	74,929	57,841	60,231	91,000	110,000
001-000-403150 Power Company Franchise License	15,504	15,318	26,442	42,000	60,000
001-000-403200 Gas Company Franchise Fee	23,277	14,759	9,589	18,180	20,000
001-000-403300 Cable TV Franchise Fee	2,010	1,615	1,055	2,000	2,000
001-000-403400 Telephone Franchise	5,397	5,315	4,262	6,161	6,200
001-000-403500 Garbage Franchise Fee	500	1,000	500	50	1,000
001-000-404040 Impound Fees	1,420	1,310	235	-	300
001-000-404042 Business License	2,930	2,710	2,300	2,500	2,800
001-000-404300 Building Inspection Fees	35,338	25,851	191,692	-	-
001-000-404400 Land Use Filing Fees	9,364	17,175	7,672	9,000	15,000
001-000-404470 Planning Assistant Grant-OR St	2,848	-	-	2,000	2,000
001-000-404480 STPU Reimbursement	-	12,965	-	-	-
001-000-404490 Planning Scenario Contract	-	1,173	4,900	15,000	-
001-000-404495 Lease Revenue	-	-	-	4,680	4,700
001-000-404500 Sign Application Fee	475	350	2,700	-	-
001-000-404550 TSP Reimb.I-5 Incg, Admin	-	4,000	-	-	-
001-000-404600 SDC Admin. Fees	-	-	-	6,000	10,300
001-000-404700 Gain on Sale of Property - 91069	-	-	252,642	-	-
001-000-404800 Mortgage Proceeds	-	-	685,000	-	-
001-000-405000 Fines and Bails	57,386	63,556	88,050	90,000	-
001-000-405010 Fines & Bail - Agency Collect.	49,970	61,785	29,213	-	-
001-000-405100 Fines Transfer from Other	-	-	1,380	-	-
001-000-406000 Court Fees	-	-	12,920	-	-
001-000-406200 Police Training Fees	2,262	2,337	1,015	-	-
001-000-406300 Offense Surcharge	10,199	1,534	214	-	-
001-000-406930 DARE Program Income	2,000	-	-	-	-
001-000-408100 Ford Foundation Schools Grant	-	-	-	-	-
001-000-408200 Oregon CLG Grant	-	-	-	3,000	6,000
001-000-408300 Ford Coburg Cohort	-	-	2,881	7,000	-
001-000-408500 Fed MPO Reimb Planning	(2,848)	9,447	-	-	-
001-000-410800 Shop with a Cop	-	-	-	-	-
001-000-410910 Dog License Fees	-	80	695	-	500
001-000-410920 Dog Impound Fees	-	-	-	-	-
001-000-480000 Reimbursements	1,142	1,791	415	-	-
001-000-485200 Police Reserve Officer Revenue	-	1,404	810	-	-
001-000-486000 Police Radio Grant/Sales	-	-	5,400	-	-
001-000-498000 Fingerprinting Fees	297	315	570	-	-
001-000-498200 Police Confiscation Forfeiture	-	-	-	-	-
001-000-499000 Other Receipts	3,772	2,054	4,079	5,000	2,500
001-000-7New Due From Water CIP	-	-	-	-	-
001-001-500500 City Administrator	(18,536)	(17,873)	(17,882)	(73,107)	(76,751)
001-001-501100 Finance Director	(26,512)	(22,993)	(11,887)	(62,805)	(65,363)
001-001-501400 City Recorder	(24,521)	(20,408)	(21,648)	(43,875)	(45,569)
001-001-501500 Office Support	(2,875)	(3,953)	(5,352)	(5,186)	-
001-001-501600 Accountant	(10,432)	(13,851)	(19,420)	-	-
001-001-501900 Severance/Vacation Pay	(250)	(1,273)	(787)	-	-
001-001-501905 Overtime Pay	(505)	(187)	-	-	-
001-001-502000 Workers' Compensation	13	(749)	(549)	(35,000)	(27,500)
001-001-503000 FICA/Medicare	(6,633)	(5,918)	(6,418)	(17,291)	(14,360)
001-001-504000 Health Insurance	(21,703)	(29,124)	(6,331)	(27,688)	(28,700)
001-001-504100 Life/STD Insurance	(414)	(729)	(196)	(528)	(700)
001-001-505000 PERS Retirement	(9,503)	(8,391)	(8,404)	(27,464)	(23,210)
001-001-505100 PERS UAL Contribution	-	-	-	-	-
001-001-506000 Unemployment Insurance	(4,234)	(3,223)	(2,101)	-	(11,300)
001-001-506500 Workers Benefit Fund	-	-	-	(105)	(105)
001-001-510000 Office Expense	(3,515)	(3,244)	(6,531)	(3,700)	(5,500)
001-001-510020 Council Expense	(2,120)	(2,533)	3,611	-	(500)
001-001-510050 Council Training	(712)	(576)	1,179	(500)	(500)
001-001-510100 City Hall Purchase Interest	-	-	-	(17,496)	(23,412)
001-001-510101 City Hall Purchase Principle	-	-	-	(24,050)	(18,134)
001-001-510500 Inspection Fees	(4,655)	(6,802)	(85,959)	-	-

Line Item Detail

	Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Proposed FY16	Adopted FY16
001-001-510530 Building Permit Surcharge	(4,846)	(3,679)	(76,403)	-	-	-
001-001-510600 Audit	(3,550)	(5,350)	(5,830)	(7,000)	(7,000)	(7,000)
001-001-510700 Public Safety Planning	-	-	(46)	-	-	-
001-001-510790 Ford Foundation Project	-	-	(475)	-	-	-
001-001-510800 Professional Services	(13,964)	(16,669)	(83,522)	(21,950)	(24,000)	(24,000)
001-001-510840 Litigation Expense	-	(3,500)	(10,062)	(4,000)	(4,000)	(4,000)
001-001-510880 City Attorney	(4,571)	(5,434)	(5,824)	(10,000)	(5,000)	(5,000)
001-001-510881 Legal	-	-	-	(15,000)	(36,000)	(36,000)
001-001-510950 Liability Insurance	(1,385)	(1,270)	(1,716)	(14,500)	(15,600)	(15,600)
001-001-510951 Auto Insurance	-	-	-	(6,000)	(6,600)	(6,600)
001-001-510952 Property Insurance	-	-	-	(9,150)	(9,900)	(9,900)
001-001-513000 Bank Fees	(8,723)	(10,351)	(8,505)	250	(6,000)	(6,000)
001-001-513250 Late Fees	(26)	(13)	-	-	-	-
001-001-513500 Interest Expense	-	-	(5,302)	(0)	-	-
001-001-522010 Cellular Phone	-	(100)	(297)	-	-	-
001-001-522090 Mbrships, Dues & Subscriptions	(3,530)	(3,246)	(4,361)	(3,500)	(3,500)	(3,500)
001-001-522100 Travel, Education, Training	(5,735)	(1,537)	(3,910)	(3,500)	(3,500)	(3,500)
001-001-522500 Employee Promotions and Incent	-	-	(855)	(500)	(500)	(500)
001-001-523000 Equipment Repair	(493)	-	-	-	-	-
001-001-530000 Computer Expense	(7,949)	(700)	(1,658)	(8,705)	(9,000)	(9,000)
001-001-530100 LCOG IT Support	-	(3,047)	(12,721)	(4,000)	(4,000)	(4,000)
001-001-542000 Miscellaneous	27,755	(7,702)	-	(500)	(500)	(500)
001-001-557100 Advertising, Legal Notices	(1,974)	(996)	(84)	(1,500)	(2,000)	(2,000)
001-001-588000 Records Storage	(135)	(67)	(2,178)	-	-	-
001-001-601000 Capital Outlay	-	-	-	(7,000)	(15,500)	(15,500)
001-001-602000 GF Deficit Reduction	-	-	-	(50,000)	(50,000)	(50,000)
001-001-710010 Overhead Reimbursement	-	-	-	312,160	343,945	343,945
001-001-710030 Payroll reimbursement	-	-	-	22,647	22,398	22,398
001-002-404800 Mortgage Proceeds	-	-	-	-	-	-
001-002-46GainS Gain on Sale of Building	-	-	-	-	-	-
001-002-510100 Utilities	(4,753)	(4,836)	(8,757)	(8,000)	(6,500)	(6,500)
001-002-510450 Postage	(3,721)	(2,681)	(2,033)	(3,000)	(4,500)	(4,500)
001-002-510500 LID Assessment	-	-	-	-	(1,572)	(1,572)
001-002-511000 Bathroom and Kitchen Supplies	(2,100)	(2,001)	(1,501)	(4,000)	(2,000)	(2,000)
001-002-522000 Telephone	(3,127)	(3,365)	(5,024)	(6,000)	(10,500)	(10,500)
001-002-522050 Network/Email	(13,502)	(3,643)	(1,023)	(1,500)	(1,000)	(1,000)
001-002-523500 Copier Lease/Maint.	(3,864)	(6,360)	(6,352)	(5,842)	(7,500)	(7,500)
001-002-530500 Springbrook Computer Expense	(7,885)	(7,764)	(8,389)	(15,000)	(15,500)	(15,500)
001-002-582000 Building Maint, Supplies	(9,259)	(7,332)	(3,650)	(7,000)	(9,000)	(9,000)
001-002-586000 Reconciliation Discrepancy	-	-	(20,831)	-	-	-
001-002-588000 Records Storage	(1,541)	(1,596)	(2,125)	(1,800)	(1,200)	(1,200)
001-002-6Capit Capital Outlay City Hall	-	-	(758,411)	-	-	-
001-006-404450 Planning Service Fees	100	961	-	-	20,000	20,000
001-006-404600 SDC Admin. Fees	-	-	-	500	-	-
001-006-408500 Fed MPO Reimb Planning	-	-	-	15,000	15,000	15,000
001-006-409000 Coburg Loop Segment 3 Fed Funding	-	-	-	-	20,000	20,000
001-006-500000 Planning Tech	-	-	-	(1,500)	-	-
001-006-501200 Planner	(14,006)	(34,747)	(35,763)	-	-	-
001-006-501500 Office Support	(6,192)	(3,953)	(4,347)	-	-	-
001-006-502000 Workers' Compensation	(101)	(34)	(39)	-	-	-
001-006-503000 FICA/Medicare	(1,420)	(2,861)	(2,960)	(135)	-	-
001-006-504000 Health Insurance	(3,534)	(3,138)	(3,178)	-	-	-
001-006-504100 Life/STD Insurance	(59)	(155)	(157)	-	-	-
001-006-505000 PERS Retirement	(2,825)	(4,126)	(5,955)	-	-	-
001-006-506000 Unemployment Insurance	(1,065)	(786)	(523)	(15)	-	-
001-006-510000 Office Expense	-	(110)	-	(500)	(500)	(500)
001-006-510460 UGB Expense	-	-	(1,778)	(10,000)	(5,000)	(5,000)
001-006-510600 Audit	(1,000)	(1,000)	(1,116)	-	-	-
001-006-510800 Professional Serv	(22,354)	(14,520)	(29,471)	(10,000)	(8,000)	(8,000)
001-006-510870 Planner - LCOG	(28,475)	(6,841)	(14,450)	(6,000)	(30,000)	(30,000)
001-006-510880 City Attorney	-	-	(179)	-	-	-
001-006-522100 Travel, Education, Training	(574)	(691)	-	(600)	(800)	(800)
001-006-530000 Computer Expense	(174)	(328)	-	-	-	-
001-006-530100 LCOG IT Support	-	(500)	-	-	-	-
001-006-557100 Advertising, Legal Notices	-	-	-	(500)	(500)	(500)
001-006-711009 Transfer in from Building 009	-	-	-	35,000	18,000	18,000
001-006-720030 Payroll Allocated	-	-	-	(22,647)	(22,398)	(22,398)
001-015-405000 Fines and Bails	-	-	-	-	-	-
001-015-406200 Police Training Fees	-	-	-	3,000	2,500	2,500
001-015-406930 DARE Program Income	-	-	-	2,000	2,150	2,150
001-015-410800 Shop with a Cop	-	-	-	250	250	250
001-015-485200 Police Reserve Officer Revenue	-	-	-	1,000	1,000	1,000
001-015-498000 Fingerprinting Fees	-	-	-	300	300	300

Line Item Detail

	Actual Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Proposed FY16	Adopted FY16
001-015-500400 Chief of Police	(50,562)	(58,191)	(60,270)	(73,906)	(75,486)	(75,486)
001-015-500530 Police Corporal	(11,681)	-	-	-	-	-
001-015-500540 Police Officer-Universal	(82,406)	(89,686)	(96,094)	(59,557)	(62,585)	(62,585)
001-015-500580 Reserve Police	(156)	-	(105)	-	-	-
001-015-500590 Certification Pay	(4,657)	(5,528)	(5,996)	-	-	-
001-015-501500 Police Clerk	(34,246)	(39,479)	(40,668)	(43,497)	(45,569)	(45,569)
001-015-501900 Severance/Vacation Pay	-	(2,366)	(106)	-	-	-
001-015-501905 Overtime Pay	(2,003)	(2,223)	(586)	-	-	-
001-015-502000 Workers' Compensation	(1,811)	(11,946)	(10,664)	-	-	-
001-015-503000 FICA/Medicare	(13,952)	(14,852)	(15,319)	(16,584)	(14,050)	(14,050)
001-015-504000 Health Insurance	(43,486)	(46,407)	(47,903)	(51,913)	(53,000)	(53,000)
001-015-504100 Life/STD Insurance	(549)	(678)	(683)	(734)	(675)	(675)
001-015-505000 PERS Retirement	(24,729)	(20,361)	(31,204)	(25,439)	(25,359)	(25,359)
001-015-506000 Unemployment Insurance	(7,959)	(6,566)	(4,573)	-	-	-
001-015-506050 Workers Benefit Fund	-	-	-	-	(105)	(105)
001-015-510000 Office Expense	(2,552)	(1,930)	(1,427)	(2,050)	(2,150)	(2,150)
001-015-510200 Equipment Repair, Maintenance	(1,625)	(1,556)	(3,585)	(5,000)	(5,250)	(5,250)
001-015-510250 Equipment Non-Capital	(18,298)	(6,632)	(12,775)	(8,500)	(8,900)	(8,900)
001-015-510500 Uniforms Expense	(2,065)	(672)	(875)	-	(2,100)	(2,100)
001-015-510510 Photo, Crime Scene & Evidence	-	(375)	(30)	(550)	(575)	(575)
001-015-510550 DARE Program	(967)	(957)	(985)	(2,020)	(2,150)	(2,150)
001-015-510600 Audit	(3,000)	(1,500)	(1,364)	-	-	-
001-015-510880 City Attorney	(335)	(949)	(168)	(1,000)	(1,000)	(1,000)
001-015-510950 Liability Insurance	(2,770)	(5,009)	(5,175)	-	-	-
001-015-510955 Excess Crime Insurance	-	-	-	(1,000)	-	-
001-015-510999 Canine Program	(478)	7	-	(320)	(350)	(350)
001-015-513000 Bank Fees	(2,299)	(241)	(3,639)	-	-	-
001-015-516200 Dispatch Contract	(49,466)	(46,852)	(57,727)	(47,000)	(50,000)	(50,000)
001-015-516500 Justice Program	-	(30,324)	-	-	-	-
001-015-522000 Telephone	(856)	(705)	(974)	-	-	-
001-015-522010 Cellular Phone	(2,518)	(2,806)	(2,444)	(3,000)	(3,150)	(3,150)
001-015-522100 Travel, Education, Training	(4,712)	(3,143)	(3,520)	(2,500)	(2,850)	(2,850)
001-015-525000 Gasoline, Diesel Fuel	(10,828)	(10,399)	9,957	(13,000)	(13,000)	(13,000)
001-015-530000 Computer Expense	(4,128)	(1,090)	(895)	(550)	(1,000)	(1,000)
001-015-530100 LCOG IT Support	-	(2,196)	(110)	-	-	-
001-015-531000 Vehicle Maintenance	(4,057)	(3,414)	(5,172)	(5,000)	(5,250)	(5,250)
001-015-535000 MDT Support & Service	(661)	(1,512)	(1,465)	(2,000)	(2,000)	(2,000)
001-015-536400 Shop With Cop Program Expense	-	-	(439)	(500)	(550)	(550)
001-015-536700 Investigation Expense	-	-	(1,354)	(520)	(525)	(525)
001-015-542000 Miscellaneous	(2,173)	(2,385)	-	(1,550)	(1,650)	(1,650)
001-015-565000 Vehicle Lease, Mileage	(7,879)	-	-	-	-	-
001-015-585200 Reserve Officer Program	(844)	(739)	(926)	(1,000)	(1,100)	(1,100)
001-015-588000 Records Storage	(3,584)	(820)	-	-	-	-
001-015-601000 Capital Outlay	-	-	-	(5,000)	(5,000)	(5,000)
001-015-601050 Capital Outlay Reserve - Police Vehicles	-	-	-	-	(15,000)	(15,000)
001-020-405000 Fines and Bails	-	-	-	-	75,000	75,000
001-020-405010 Fines & Bail - Agency Collect.	-	-	-	24,000	38,000	38,000
001-020-405100 Fines Transfer from Other	1,557	355	-	1,500	500	500
001-020-406000 Court Fees	34,710	35,680	-	1,500	500	500
001-020-501700 Court Administrator	(42,692)	(42,199)	(39,349)	(45,858)	(48,597)	(48,597)
001-020-501710 Court Clerk	(1,168)	-	-	-	-	-
001-020-501750 PT Court Clerk	(6,920)	(2,964)	(1,249)	-	-	-
001-020-501900 Severance/Vacation Pay	-	-	(4,280)	-	-	-
001-020-502000 Workers' Compensation	(47)	(395)	(263)	-	-	-
001-020-503000 FICA/Medicare	(3,484)	(3,348)	(3,332)	(4,732)	(3,750)	(3,750)
001-020-504000 Health Insurance	(15,378)	(14,320)	(12,358)	(20,044)	(54,412)	(54,412)
001-020-504100 Life/STD Insurance	(173)	(225)	(139)	(22)	(700)	(700)
001-020-505000 PERS Retirement	(5,806)	(4,840)	(5,593)	(4,803)	(7,000)	(7,000)
001-020-506000 Unemployment Insurance	(1,917)	(1,688)	(1,158)	-	-	-
001-020-510000 Office Expense	(483)	(392)	(324)	(500)	(500)	(500)
001-020-510600 Audit	(1,200)	(1,200)	(1,116)	-	-	-
001-020-510700 Section 6B State Assessment	-	(17,116)	(17,533)	-	-	-
001-020-510800 Professional Services	-	-	(23)	(100)	(100)	(100)
001-020-510880 City Attorney	-	-	-	(500)	(150)	(150)
001-020-510920 Interpreter	(23)	(256)	(62)	(200)	(400)	(400)
001-020-510925 Court Referred Alternative Sentencing Program	-	-	-	(500)	-	-
001-020-510950 Liability Insurance	(462)	(1,129)	(1,787)	-	-	-
001-020-513000 Bank Fees	(1,787)	(1,687)	(8,356)	(1,000)	(1,500)	(1,500)
001-020-513300 Jury, Witness Fees	(36)	(3,390)	(169)	(300)	(375)	(375)
001-020-514400 City Prosecutor	(570)	(5,113)	(10,285)	(11,000)	-	-
001-020-514500 Municipal Judge	(11,510)	(10,825)	(9,260)	(13,000)	(13,000)	(13,000)
001-020-516000 Court Appointed Attorney	(2,069)	(7,021)	(4,179)	(3,800)	(3,800)	(3,800)
001-020-516200 MAJIC Software	(5,716)	(3,518)	6,162	(3,800)	(3,800)	(3,800)

Line Item Detail

	Actual Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Proposed FY16	Adopted FY16
001-020-516500 Jailbeds Springfield	-	(750)	-	(1,125)	(1,200)	(1,200)
001-020-522000 Telephone	(1,360)	(1,075)	(1,283)	-	-	-
001-020-522090 Mbrships, Dues & Subscriptions	(110)	(162)	(689)	(300)	(300)	(300)
001-020-522100 Travel, Education, Training	(1,056)	(564)	(297)	(1,000)	(1,000)	(1,000)
001-020-523500 Copier Lease/Maint.	(1,287)	(1,711)	(2,071)	(1,750)	-	-
001-020-530000 Computer Expense	(3,831)	-	-	-	-	-
001-020-530100 LCOG IT Support	-	(1,033)	-	(250)	(250)	(250)
001-020-542000 Miscellaneous	(249)	-	(29)	-	-	-
001-020-542100 Bail Refunds	-	-	(330)	-	-	-
001-020-585100 Office Equipment and Maintenan	-	(2,000)	(108)	-	-	-
001-020-588000 Records Storage	(1,224)	(1,041)	(787)	(600)	(600)	(600)
001-020-589000 Building Rent	-	-	-	-	-	-
001-025-508200 Ford Coburg Cohort Expense	-	-	-	(7,000)	-	-
001-025-510420 Coburg School	(10,000)	-	-	-	-	-
001-025-510440 Econ Dev Intern	-	(19,150)	-	-	-	-
001-025-510450 Postage	(2,164)	(1,216)	(100)	(200)	(400)	(400)
001-025-522220 Promotion of City	(6,423)	(7,918)	(5,113)	(7,500)	(7,750)	(7,750)
001-025-522230 Tourism Marketing	(792)	(365)	(1,755)	(2,500)	(2,500)	(2,500)
001-400-500200 Public Works Director	-	-	-	(53,711)	(54,956)	(54,956)
001-400-500300 Utility Worker II	-	-	-	(44,125)	(79,896)	(79,896)
001-400-500310 Utility Worker I	-	-	-	(34,282)	-	-
001-400-500311 Wastewater Plant Operator	-	-	-	-	(63,692)	(63,692)
001-400-503000 FICA/Medicare	-	-	-	(13,692)	(21,282)	(21,282)
001-400-504000 Health Insurance	-	-	-	(40,391)	(54,000)	(54,000)
001-400-504100 Life/STD Insurance	-	-	-	(554)	(467)	(467)
001-400-505000 PERS Retirement	-	-	-	(15,886)	(23,427)	(23,427)
001-400-506000 Unemployment	-	-	-	-	(5,656)	(5,656)
001-700-710020 PW Admin Overhead Reimbursment	-	-	-	199,958	303,676	303,676
001-700-710100 Transfer to DARE	(2,000)	-	-	-	-	-
001-700-711000 Transfer to Park Fund	(35,000)	(32,000)	-	(82,342)	(105,000)	(105,000)
001-800-801000 Operating Contingency	-	(14,000)	-	-	-	-
001-900-950000 Unappropriated Ending Balance	381,847	409,495	330,001	239,264	179,058	179,058
Grand Total	0	0	0	0	0	0

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
001 General	0	0	0	0	0
001-000-400100 Beginning Fund Balance	(403,744)	(381,847)	(409,495)	(330,001)	(239,264)
001-000-400200 Current Taxes	495,239	495,997	421,172	463,500	515,500
001-000-400300 Delinquent Taxes	11,549	15,958	40,762	28,840	15,000
001-000-401000 State Pool Interest	820	770	1,949	1,000	1,500
001-000-402010 State Shared Revenue	11,936	15,681	10,956	25,250	15,000
001-000-402200 State Cigarette Taxes	1,525	1,485	1,287	1,818	1,200
001-000-402250 State Liquor Taxes	13,426	13,958	13,540	16,160	13,000
001-000-402500 Transient Room Tax	14,502	14,479	11,954	23,432	15,000
001-000-402600 Tourism Funds - Lane County	(256)	8,133	7,124	8,692	9,000
001-000-403050 Electrical Inspection Fees	7,614	11,154	40,799	-	-
001-000-403100 Power Company Franchise Fee	74,929	57,841	60,231	91,000	110,000
001-000-403150 Power Company Franchise License	15,504	15,318	26,442	42,000	60,000
001-000-403200 Gas Company Franchise Fee	23,277	14,759	9,589	18,180	20,000
001-000-403300 Cable TV Franchise Fee	2,010	1,615	1,055	2,000	2,000
001-000-403400 Telephone Franchise	5,397	5,315	4,262	6,161	6,200
001-000-403500 Garbage Franchise Fee	500	1,000	500	50	1,000
001-000-404040 Inpound Fees	1,420	1,310	235	-	300
001-000-404042 Business License	2,930	2,710	2,300	2,500	2,800
001-000-404300 Building Inspection Fees	35,338	25,851	191,692	-	-
001-000-404400 Land Use Filing Fees	9,364	17,175	7,672	9,000	15,000
001-000-404470 Planning Assistant Grant-OR St	2,848	-	-	2,000	2,000
001-000-404480 STPU Reimbursement	-	12,965	-	-	-
001-000-404490 Planning Scenario Contract	-	1,173	4,900	15,000	-
001-000-404495 Lease Revenue	-	-	-	4,680	4,700
001-000-404500 Sign Application Fee	475	350	2,700	-	-
001-000-404550 TSP Reimb.I-5 Incg, Admin	-	4,000	-	-	-
001-000-404600 SDC Admin. Fees	-	-	-	6,000	10,300
001-000-404700 Gain on Sale of Property - 91069	-	-	252,642	-	-
001-000-404800 Mortgage Proceeds	-	-	685,000	-	-
001-000-405000 Fines and Bails	57,386	63,556	88,050	90,000	-
001-000-405010 Fines & Bail - Agency Collect.	49,970	61,785	29,213	-	-
001-000-405100 Fines Transfer from Other	-	-	1,380	-	-
001-000-406000 Court Fees	-	-	12,920	-	-
001-000-406200 Police Training Fees	2,262	2,337	1,015	-	-
001-000-406300 Offense Surcharge	10,199	1,534	214	-	-
001-000-406930 DARE Program Income	2,000	-	-	-	-
001-000-408100 Ford Foundation Schools Grant	-	-	-	-	-
001-000-408200 Oregon CLG Grant	-	-	-	3,000	6,000
001-000-408300 Ford Coburg Cohort	-	-	2,881	7,000	-
001-000-408500 Fed MPO Reimb Planning	(2,848)	9,447	-	-	-
001-000-410800 Shop with a Cop	-	-	-	-	-
001-000-410910 Dog License Fees	-	80	695	-	500
001-000-410920 Dog Impound Fees	-	-	-	-	-
001-000-480000 Reimbursements	1,142	1,791	415	-	-
001-000-485200 Police Reserve Officer Revenue	-	1,404	810	-	-
001-000-486000 Police Radio Grant/Sales	-	-	5,400	-	-
001-000-498000 Fingerprinting Fees	297	315	570	-	-
001-000-498200 Police Confiscation Forfeiture	-	-	-	-	-
001-000-499000 Other Receipts	3,772	2,054	4,079	5,000	2,500
001-000-7New Due From Water CIP	-	-	-	-	-
001-001-500500 City Administrator	(18,536)	(17,873)	(17,882)	(73,107)	(76,751)
001-001-501100 Finance Director	(26,512)	(22,993)	(11,887)	(62,805)	(65,363)
001-001-501400 City Recorder	(24,521)	(20,408)	(21,648)	(43,875)	(45,569)
001-001-501500 Office Support	(2,875)	(3,953)	(5,352)	(5,186)	-
001-001-501600 Accountant	(10,432)	(13,851)	(19,420)	-	-
001-001-501900 Severance/Vacation Pay	(250)	(1,273)	(787)	-	-
001-001-501905 Overtime Pay	(505)	(187)	-	-	-
001-001-502000 Workers' Compensation	13	(749)	(549)	(35,000)	(27,500)
001-001-503000 FICA/Medicare	(6,633)	(5,918)	(6,418)	(17,291)	(14,360)
001-001-504000 Health Insurance	(21,703)	(29,124)	(6,331)	(27,688)	(28,700)
001-001-504100 Life/STD Insurance	(414)	(729)	(196)	(528)	(700)
001-001-505000 PERS Retirement	(9,503)	(8,391)	(8,404)	(27,464)	(23,210)
001-001-505100 PERS UAL Contribution	-	-	-	-	-
001-001-506000 Unemployment Insurance	(4,234)	(3,223)	(2,101)	-	(11,300)
001-001-506500 Workers Benefit Fund	-	-	-	-	(105)
001-001-510000 Office Expense	(3,515)	(3,244)	(6,531)	(3,700)	(5,500)
001-001-510020 Council Expense	(2,120)	(2,533)	3,611	-	(500)
001-001-510050 Council Training	(712)	(576)	1,179	(500)	(500)
001-001-510100 City Hall Purchase Interest	-	-	-	(17,496)	(23,412)
001-001-510101 City Hall Purchase Principle	-	-	-	(24,050)	(18,134)
001-001-510500 Inspection Fees	(4,655)	(6,802)	(85,959)	-	-

Line Item Detail

	Actual Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
001-001-510530 Building Permit Surcharge	(4,846)	(3,679)	(76,403)	-	-
001-001-510600 Audit	(3,550)	(5,350)	(5,830)	(7,000)	(7,000)
001-001-510700 Public Safety Planning	-	-	(46)	-	-
001-001-510790 Ford Foundation Project	-	-	(475)	-	-
001-001-510800 Professional Services	(13,964)	(16,669)	(83,522)	(21,950)	(24,000)
001-001-510840 Litigation Expense	-	(3,500)	(10,062)	(4,000)	(4,000)
001-001-510880 City Attorney	(4,571)	(5,434)	(5,824)	(10,000)	(5,000)
001-001-510881 Legal	-	-	-	(15,000)	(36,000)
001-001-510950 Liability Insurance	(1,385)	(1,270)	(1,716)	(14,500)	(15,600)
001-001-510951 Auto Insurance	-	-	-	(6,000)	(6,600)
001-001-510952 Property Insurance	-	-	-	(9,150)	(9,900)
001-001-513000 Bank Fees	(8,723)	(10,351)	(8,505)	250	(6,000)
001-001-513250 Late Fees	(26)	(13)	-	-	-
001-001-513500 Interest Expense	-	-	(5,302)	(0)	-
001-001-522010 Cellular Phone	-	(100)	(297)	-	-
001-001-522090 Mbrships, Dues & Subscriptions	(3,530)	(3,246)	(4,361)	(3,500)	(3,500)
001-001-522100 Travel, Education, Training	(5,735)	(1,537)	(3,910)	(3,500)	(3,500)
001-001-522500 Employee Promotions and Incent	-	-	(855)	(500)	(500)
001-001-523000 Equipment Repair	(493)	-	-	-	-
001-001-530000 Computer Expense	(7,949)	(700)	(1,658)	(8,705)	(9,000)
001-001-530100 LCOG IT Support	-	(3,047)	(12,721)	(4,000)	(4,000)
001-001-542000 Miscellaneous	27,755	(7,702)	-	(500)	(500)
001-001-557100 Advertising, Legal Notices	(1,974)	(996)	(84)	(1,500)	(2,000)
001-001-588000 Records Storage	(135)	(67)	(2,178)	-	-
001-001-601000 Capital Outlay	-	-	-	(7,000)	(15,500)
001-001-602000 GF Deficit Reduction	-	-	-	(50,000)	(50,000)
001-001-710010 Overhead Reimbursement	-	-	-	312,160	343,945
001-001-710030 Payroll reimbursement	-	-	-	22,647	22,398
001-002-404800 Mortgage Proceeds	-	-	-	-	-
001-002-4GainS Gain on Sale of Building	-	-	-	-	-
001-002-510100 Utilities	(4,753)	(4,836)	(8,757)	(8,000)	(6,500)
001-002-510450 Postage	(3,721)	(2,681)	(2,033)	(3,000)	(4,500)
001-002-510500 LID Assessment	-	-	-	-	(1,572)
001-002-511000 Bathroom and Kitchen Supplies	(2,100)	(2,001)	(1,501)	(4,000)	(2,000)
001-002-522000 Telephone	(3,127)	(3,365)	(5,024)	(6,000)	(10,500)
001-002-522050 Network/Email	(13,502)	(3,643)	(1,023)	(1,500)	(1,000)
001-002-523500 Copier Lease/Maint.	(3,864)	(6,360)	(6,352)	(5,842)	(7,500)
001-002-530500 Springbrook Computer Expense	(7,885)	(7,764)	(8,389)	(15,000)	(15,500)
001-002-582000 Building Maint, Supplies	(9,259)	(7,332)	(3,650)	(7,000)	(9,000)
001-002-586000 Reconciliation Discrepancy	-	-	(20,831)	-	-
001-002-588000 Records Storage	(1,541)	(1,596)	(2,125)	(1,800)	(1,200)
001-002-6Capit Capital Outlay City Hall	-	-	(758,411)	-	-
001-006-404450 Planning Service Fees	100	961	-	-	20,000
001-006-404600 SDC Admin. Fees	-	-	-	500	-
001-006-408500 Fed MPO Reimb Planning	-	-	-	15,000	15,000
001-006-409000 Coburg Loop Segment 3 Fed Funding	-	-	-	-	20,000
001-006-500000 Planning Tech	-	-	-	(1,500)	-
001-006-501200 Planner	(14,006)	(34,747)	(35,763)	-	-
001-006-501500 Office Support	(6,192)	(3,953)	(4,347)	-	-
001-006-502000 Workers' Compensation	(101)	(34)	(39)	-	-
001-006-503000 FICA/Medicare	(1,420)	(2,861)	(2,960)	(135)	-
001-006-504000 Health Insurance	(3,534)	(3,138)	(3,178)	-	-
001-006-504100 Life/STD Insurance	(59)	(155)	(157)	-	-
001-006-505000 PERS Retirement	(2,825)	(4,126)	(5,955)	-	-
001-006-506000 Unemployment Insurance	(1,065)	(786)	(523)	(15)	-
001-006-510000 Office Expense	-	(110)	-	(500)	(500)
001-006-510460 UGB Expense	-	-	(1,778)	(10,000)	(5,000)
001-006-510600 Audit	(1,000)	(1,000)	(1,116)	-	-
001-006-510800 Professional Serv	(22,354)	(14,520)	(29,471)	(10,000)	(8,000)
001-006-510870 Planner - LCOG	(28,475)	(6,841)	(14,450)	(6,000)	(30,000)
001-006-510880 City Attorney	-	-	(179)	-	-
001-006-522100 Travel, Education, Training	(574)	(691)	-	(600)	(800)
001-006-530000 Computer Expense	(174)	(328)	-	-	-
001-006-530100 LCOG IT Support	-	(500)	-	-	-
001-006-557100 Advertising, Legal Notices	-	-	-	(500)	(500)
001-006-711009 Transfer in from Building 009	-	-	-	35,000	18,000
001-006-720030 Payroll Allocated	-	-	-	(22,647)	(22,398)
001-015-405000 Fines and Bails	-	-	-	-	-
001-015-406200 Police Training Fees	-	-	-	3,000	2,500
001-015-406930 DARE Program Income	-	-	-	2,000	2,150
001-015-410800 Shop with a Cop	-	-	-	250	250
001-015-485200 Police Reserve Officer Revenue	-	-	-	1,000	1,000
001-015-498000 Fingerprinting Fees	-	-	-	300	300

Line Item Detail

	Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
001-015-500400 Chief of Police	(50,562)	(58,191)	(60,270)	(73,906)	(75,486)
001-015-500530 Police Corporal	(11,681)	-	-	-	-
001-015-500540 Police Officer-Universal	(82,406)	(89,686)	(96,094)	(59,557)	(62,585)
001-015-500580 Reserve Police	(156)	-	(105)	-	-
001-015-500590 Certification Pay	(4,657)	(5,528)	(5,996)	-	-
001-015-501500 Police Clerk	(34,246)	(39,479)	(40,668)	(43,497)	(45,569)
001-015-501900 Severance/Vacation Pay	-	(2,366)	(106)	-	-
001-015-501905 Overtime Pay	(2,003)	(2,223)	(586)	-	-
001-015-502000 Workers' Compensation	(1,811)	(11,946)	(10,664)	-	-
001-015-503000 FICA/Medicare	(13,952)	(14,852)	(15,319)	(16,584)	(14,050)
001-015-504000 Health Insurance	(43,486)	(46,407)	(47,903)	(51,913)	(53,000)
001-015-504100 Life/STD Insurance	(549)	(678)	(683)	(734)	(675)
001-015-505000 PERS Retirement	(24,729)	(20,361)	(31,204)	(25,439)	(25,359)
001-015-506000 Unemployment Insurance	(7,959)	(6,566)	(4,573)	-	-
001-015-506050 Workers Benefit Fund	-	-	-	-	(105)
001-015-510000 Office Expense	(2,552)	(1,930)	(1,427)	(2,050)	(2,150)
001-015-510200 Equipment Repair, Maintenance	(1,625)	(1,556)	(3,585)	(5,000)	(5,250)
001-015-510250 Equipment Non-Capital	(18,298)	(6,632)	(12,775)	(8,500)	(8,900)
001-015-510500 Uniforms Expense	(2,065)	(672)	(875)	-	(2,100)
001-015-510510 Photo, Crime Scene & Evidence	-	(375)	(30)	(550)	(575)
001-015-510550 DARE Program	(967)	(957)	(985)	(2,020)	(2,150)
001-015-510600 Audit	(3,000)	(1,500)	(1,364)	-	-
001-015-510880 City Attorney	(335)	(949)	(168)	(1,000)	(1,000)
001-015-510950 Liability Insurance	(2,770)	(5,009)	(5,175)	-	-
001-015-510955 Excess Crime Insurance	-	-	-	(1,000)	-
001-015-510999 Canine Program	(478)	7	-	(320)	(350)
001-015-513000 Bank Fees	(2,299)	(241)	(3,639)	-	-
001-015-516200 Dispatch Contract	(49,466)	(46,852)	(57,727)	(47,000)	(50,000)
001-015-516500 Justice Program	-	(30,324)	-	-	-
001-015-522000 Telephone	(856)	(705)	(974)	-	-
001-015-522010 Cellular Phone	(2,518)	(2,806)	(2,444)	(3,000)	(3,150)
001-015-522100 Travel, Education, Training	(4,712)	(3,143)	(3,520)	(2,500)	(2,850)
001-015-525000 Gasoline, Diesel Fuel	(10,828)	(10,399)	9,957	(13,000)	(13,000)
001-015-530000 Computer Expense	(4,128)	(1,090)	(895)	(550)	(1,000)
001-015-530100 LCOG IT Support	-	(2,196)	(110)	-	-
001-015-531000 Vehicle Maintenance	(4,057)	(3,414)	(5,172)	(5,000)	(5,250)
001-015-535000 MDT Support & Service	(661)	(1,512)	(1,465)	(2,000)	(2,000)
001-015-536400 Shop With Cop Program Expense	-	-	(439)	(500)	(550)
001-015-536700 Investigation Expense	-	-	(1,354)	(520)	(525)
001-015-542000 Miscellaneous	(2,173)	(2,385)	-	(1,550)	(1,650)
001-015-565000 Vehicle Lease, Mileage	(7,879)	-	-	-	-
001-015-585200 Reserve Officer Program	(844)	(739)	(926)	(1,000)	(1,100)
001-015-588000 Records Storage	(3,584)	(820)	-	-	-
001-015-601000 Capital Outlay	-	-	-	(5,000)	(5,000)
001-015-601050 Capital Outlay Reserve - Police Vehicles	-	-	-	-	(15,000)
001-020-405000 Fines and Bails	-	-	-	-	75,000
001-020-405010 Fines & Bail - Agency Collect.	-	-	-	24,000	38,000
001-020-405100 Fines Transfer from Other	1,557	355	-	1,500	500
001-020-406000 Court Fees	34,710	35,680	-	1,500	500
001-020-501700 Court Administrator	(42,692)	(42,199)	(39,349)	(45,858)	(48,597)
001-020-501710 Court Clerk	(1,168)	-	-	-	-
001-020-501750 PT Court Clerk	(6,920)	(2,964)	(1,249)	-	-
001-020-501900 Severance/Vacation Pay	-	-	(4,280)	-	-
001-020-502000 Workers' Compensation	(47)	(395)	(263)	-	-
001-020-503000 FICA/Medicare	(3,484)	(3,348)	(3,332)	(4,732)	(3,750)
001-020-504000 Health Insurance	(15,378)	(14,320)	(12,358)	(20,044)	(54,412)
001-020-504100 Life/STD Insurance	(173)	(225)	(139)	(22)	(700)
001-020-505000 PERS Retirement	(5,806)	(4,840)	(5,593)	(4,803)	(7,000)
001-020-506000 Unemployment Insurance	(1,917)	(1,688)	(1,158)	-	-
001-020-510000 Office Expense	(483)	(392)	(324)	(500)	(500)
001-020-510600 Audit	(1,200)	(1,200)	(1,116)	-	-
001-020-510700 Section 6B State Assessment	-	(17,116)	(17,533)	-	-
001-020-510800 Professional Services	-	-	(23)	(100)	(100)
001-020-510880 City Attorney	-	-	-	(500)	(150)
001-020-510920 Interpreter	(23)	(256)	(62)	(200)	(400)
001-020-510925 Court Referred Alternative Sentencing Program	-	-	-	(500)	-
001-020-510950 Liability Insurance	(462)	(1,129)	(1,787)	-	-
001-020-513000 Bank Fees	(1,787)	(1,687)	(8,356)	(1,000)	(1,500)
001-020-513300 Jury, Witness Fees	(36)	(3,390)	(169)	(300)	(375)
001-020-514400 City Prosecutor	(570)	(5,113)	(10,285)	(11,000)	-
001-020-514500 Municipal Judge	(11,510)	(10,825)	(9,260)	(13,000)	(13,000)
001-020-516000 Court Appointed Attorney	(2,069)	(7,021)	(4,179)	(3,800)	(3,800)
001-020-516200 MAJIC Software	(5,716)	(3,518)	6,162	(3,800)	(3,800)

Line Item Detail

	Actual Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
001-020-516500 Jailbeds Springfield	-	(750)	-	(1,125)	(1,200)
001-020-522000 Telephone	(1,360)	(1,075)	(1,283)	-	-
001-020-522090 Mbrships, Dues & Subscriptions	(110)	(162)	(689)	(300)	(300)
001-020-522100 Travel, Education, Training	(1,056)	(564)	(297)	(1,000)	(1,000)
001-020-523500 Copier Lease/Maint.	(1,287)	(1,711)	(2,071)	(1,750)	-
001-020-530000 Computer Expense	(3,831)	-	-	-	-
001-020-530100 LCOG IT Support	-	(1,033)	-	(250)	(250)
001-020-542000 Miscellaneous	(249)	-	(29)	-	-
001-020-542100 Bail Refunds	-	-	(330)	-	-
001-020-585100 Office Equipment and Maintenan	-	(2,000)	(108)	-	-
001-020-588000 Records Storage	(1,224)	(1,041)	(787)	(600)	(600)
001-020-589000 Building Rent	-	-	-	-	-
001-025-508200 Ford Coburg Cohort Expense	-	-	-	(7,000)	-
001-025-510420 Coburg School	(10,000)	-	-	-	-
001-025-510440 Econ Dev Intern	-	(19,150)	-	-	-
001-025-510450 Postage	(2,164)	(1,216)	(100)	(200)	(400)
001-025-522220 Promotion of City	(6,423)	(7,918)	(5,113)	(7,500)	(7,750)
001-025-522230 Tourism Marketing	(792)	(365)	(1,755)	(2,500)	(2,500)
001-400-500200 Public Works Director	-	-	-	(53,711)	(54,956)
001-400-500300 Utility Worker II	-	-	-	(44,125)	(79,896)
001-400-500310 Utility Worker I	-	-	-	(34,282)	-
001-400-500311 Wastewater Plant Operator	-	-	-	-	(63,692)
001-400-503000 FICA/Medicare	-	-	-	(13,692)	(21,282)
001-400-504000 Health Insurance	-	-	-	(40,391)	(54,000)
001-400-504100 Life/STD Insurance	-	-	-	(554)	(467)
001-400-505000 PERS Retirement	-	-	-	(15,886)	(23,427)
001-400-506000 Unemployment	-	-	-	-	(5,656)
001-700-710020 PW Admin Overhead Reimbursment	-	-	-	199,958	303,676
001-700-710100 Transfer to DARE	(2,000)	-	-	-	-
001-700-711000 Transfer to Park Fund	(35,000)	(32,000)	-	(82,342)	(105,000)
001-800-801000 Operating Contingency	-	(14,000)	-	-	-
001-900-950000 Unappropriated Ending Balance	381,847	409,495	330,001	239,264	179,058
Grand Total	0	0	0	0	0

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
002 Park	(0)	(0)	0	(0)	-
002-000-400100 Beginning Fund Balance	(3,587)	(5,415)	6,163	9,713	5,263
002-000-401060 Park Donations	426	-	-	-	-
002-000-401062 Wetland Grant	-	-	-	-	-
002-000-402050 Park Revenue	225	150	212	-	50
002-000-407100 Transfer from General Fund	35,000	32,000	-	82,342	105,000
002-000-499000 Other Receipts	1,485	-	-	-	-
002-001-500250 PW Lead Utility Worker	(1,809)	-	-	-	-
002-001-500300 Utility Worker II	(3,983)	(4,135)	(4,093)	-	-
002-001-500310 Utility Worker I	(8,402)	(2,931)	(3,319)	-	-
002-001-501900 Severance/Vacation Pay	-	-	-	-	-
002-001-501905 Overtime Pay	(24)	(24)	(104)	-	-
002-001-502000 Workers' Compensation	(654)	(665)	(18)	-	-
002-001-503000 FICA/Medicare	(1,087)	(543)	(565)	-	-
002-001-504000 Health Insurance	(4,695)	(184)	2,712	-	-
002-001-504100 Life/STD Insurance	(35)	(19)	(19)	-	-
002-001-505000 PERS Retirement	(1,443)	(636)	(1,025)	-	-
002-001-506000 Unemployment Insurance	(703)	(406)	(351)	-	-
002-001-510000 Office Expense	(137)	(15)	-	(200)	-
002-001-510500 LID Assessment	-	-	-	-	(14,094)
002-001-510600 Audit	(1,000)	-	(992)	-	-
002-001-510800 Professional Services	-	-	17,619	-	-
002-001-510810 Landscape Contract Services	-	-	(180)	(12,000)	(12,000)
002-001-510950 Liability Insurance	(1,477)	(1,244)	(1,969)	-	-
002-001-511000 Restroom Supplies	(738)	(368)	(121)	(1,000)	(1,000)
002-001-511300 Supplies/Gravel	-	-	-	-	(2,000)
002-001-511350 Landscape Materials	(208)	(288)	-	-	-
002-001-522100 Travel, Education, Training	(315)	-	(200)	(300)	(300)
002-001-525000 Gasoline, Diesel Fuel	(1,001)	(1,266)	(470)	(2,000)	(2,000)
002-001-525100 Park Committee Expenses	(500)	(626)	-	-	-
002-001-526000 Safety Equipment and Supplies	(360)	(504)	-	(500)	(570)
002-001-526500 Tools & Equipment	(220)	(30)	(404)	(500)	(2,000)
002-001-530200 Equipment Rental	-	-	(30)	(500)	-
002-001-530500 Springbrook Computer Expense	(578)	-	-	-	-
002-001-531000 Vehicle, Equipment Maintenance	(600)	(258)	(1,727)	(1,500)	-
002-001-531500 Building Maintenance	(3,577)	(1,071)	(66)	(2,000)	(2,000)
002-001-533000 Materials, Supplies	(4,652)	(2,657)	(674)	(4,500)	(4,500)
002-001-542000 Miscellaneous	-	553	-	-	-
002-001-585300 Urban Forestry	(766)	(753)	(665)	(800)	-
002-001-601000 Capital Outlay	-	-	-	-	(10,000)
002-001-610005 Wetlands Trails Project	-	-	-	-	-
002-001-670010 Capital Outlay - Public Works Building	-	-	-	(15,000)	-
002-600-510100 Debt Service City Hall Purchase	-	-	-	-	-
002-700-710020 PW Admin Overhead Allocation	-	-	-	(39,992)	(59,849)
002-800-801000 Contingency	-	(2,500)	-	(6,000)	-
002-900-950000 Unappropriated Ending Balance	5,415	(6,163)	(9,713)	(5,263)	-
Grand Total	(0)	(0)	0	(0)	-

City of Coburg
Revised Budget Jan 2015

Line Item Detail	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
003 Street	(0)	0	0	-	-
003-000-400100 Beginning Fund Balance	149,151	142,918	128,750	124,340	160,019
003-000-401000 State Pool Interest	170	317	30	-	-
003-000-402445 City Fuel Taxes	53,511	39,622	46,089	75,000	50,000
003-000-402450 State Street Taxes	56,782	52,133	59,018	57,000	55,000
003-000-406500 Street Tree Utility Fees	9,689	9,713	10,999	9,700	10,000
003-000-480100 ODOT Grant-SCA	-	-	-	50,000	50,000
003-000-499000 Other Receipts	375	3,339	460	-	-
003-001-500200 Public Works Director	-	-	-	-	-
003-001-500250 PW Lead Utility Worker	(10,652)	(4,786)	(5,053)	-	-
003-001-500300 Utility Worker II	(17,625)	(13,610)	(18,419)	-	-
003-001-500310 Utility Worker I	(8,402)	(10,191)	(14,937)	-	-
003-001-500500 City Administrator	(2,491)	(3,475)	(3,576)	-	-
003-001-501100 Finance Director	(6,443)	(3,285)	(276)	-	-
003-001-501600 Accountant	(3,145)	(2,098)	(3,794)	-	-
003-001-501900 Severance/Vacation Pay	-	(331)	-	-	-
003-001-501905 Overtime Pay	(39)	(134)	(468)	-	-
003-001-502000 Workers' Compensation	(453)	(2,640)	(3,657)	-	-
003-001-503000 FICA/Medicare	(3,715)	(3,477)	(3,342)	-	-
003-001-504000 Health Insurance	(15,194)	(8,359)	(14,107)	-	-
003-001-504100 Life/STD Insurance	(145)	(142)	(129)	-	-
003-001-505000 PERS Retirement	(5,571)	(4,024)	(5,914)	-	-
003-001-506000 Unemployment Insurance	(2,189)	(1,836)	(1,219)	-	-
003-001-510000 Office Expense	(243)	(329)	(82)	(300)	-
003-001-510100 Shop Utilities	(2,488)	(1,760)	(2,238)	-	-
003-001-510110 Street Signs	-	(40)	(47)	(500)	-
003-001-510500 Uniform Expense	-	-	(473)	(500)	(900)
003-001-510600 Audit	(1,500)	(1,500)	(1,116)	-	-
003-001-510710 Emergency Street Repair	(4,050)	(10,000)	(2,968)	(22,500)	(10,000)
003-001-510800 Professional Services	(417)	(1,194)	(418)	(500)	(1,000)
003-001-510810 Storm Sewer Professional Serv	-	(4,407)	-	(500)	-
003-001-510880 City Attorney	-	-	(851)	-	(500)
003-001-510950 Liability Insurance	(5,079)	(4,374)	(4,958)	-	-
003-001-512000 Street Tree Purchase	(100)	-	-	(500)	(500)
003-001-512020 Street Tree Maintenance	(9,292)	(7,744)	(5,390)	(9,700)	(9,700)
003-001-522000 Telephone	(240)	(108)	(416)	-	-
003-001-522010 Cellular Phone	(1,102)	(984)	(628)	(1,000)	(1,000)
003-001-522090 Mbrships, Dues & Subscriptions	(100)	(100)	(100)	(100)	(250)
003-001-522100 Travel, Education, Training	(40)	-	(399)	(500)	(500)
003-001-522200 Pagers	(234)	(303)	(227)	-	(120)
003-001-525000 Gasoline, Diesel Fuel	(1,550)	(2,561)	(3,278)	(3,000)	(2,000)
003-001-526000 Safety Equipment & Supplies	(176)	(834)	-	1,500	(1,000)
003-001-526500 Tools & Equipment	(298)	-	(130)	(500)	(500)
003-001-530000 Computer Expense	(332)	-	-	(500)	(500)
003-001-530100 LCOG IT Support	-	-	-	(500)	(500)
003-001-530200 Equipment Rental	-	(150)	-	(500)	(500)
003-001-530500 Springbrook Computer Expense	(2,523)	(2,576)	(2,281)	-	-
003-001-531000 Vehicle, Equipment Maintenance	(3,892)	(1,224)	(5,020)	(4,000)	(2,000)
003-001-531500 Building Maintenance, Supplies	(229)	(32)	(74)	(1,000)	-
003-001-532000 Street Maintenance	(1,005)	(346)	(1,788)	(4,000)	(4,000)
003-001-532050 Street Overlay	-	-	-	(5,000)	(7,500)
003-001-533000 Materials, Supplies	(1,718)	(2,276)	(1,466)	(5,000)	(5,000)
003-001-533001 Storm Sewer Supplies	-	-	-	(500)	(500)
003-001-542000 Miscellaneous	(936)	(1,675)	-	-	-
003-001-542010 Storm Sewer Miscellaneous	-	-	-	(100)	(100)
003-001-557100 Advertising, Legal Notices	-	(50)	-	(100)	(100)
003-001-583000 Street Lighting	(12,825)	(11,894)	(11,769)	(10,000)	(12,000)
003-001-585300 Urban Forestry	(329)	(442)	-	(1,000)	(1,000)
003-001-589200 Street Repair - Roberts Road	-	-	-	-	(50,000)
003-001-670010 Capital Outlay - Public Works Building	-	-	-	(15,000)	-
003-001-720010 Overhead Allocation	-	-	-	(50,825)	(50,227)
003-001-720020 PW Admin Overhead Allocation	-	-	-	(19,996)	(29,131)
003-600-510100 City Hall Purchase	-	-	-	-	-
003-800-801000 Operating Contingency	-	(4,000)	-	(150,000)	(100,000)
003-900-950000 Unappropriated Ending Balance	(142,918)	(128,750)	(124,340)	(10,019)	(34,091)
Grand Total	(0)	0	0	-	-

City of Coburg
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Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
004 Water	0	(0)	(0)	0	0
004-000-400100 Beginning Fund Balance	158,378	93,345	50,415	104,349	146,406
004-000-401000 State Pool Interest	3	-	-	-	-
004-000-401200 ODOT I-5 Interchange Ut. Reimb	-	53,753	-	-	-
004-000-402100 New Water Services	-	1,077	-	1,200	500
004-000-402300 Water User Fees	407,110	423,608	523,322	575,000	625,000
004-000-403250 Water Deposits	62	-	-	-	1,000
004-000-420000 Water Relief Fund	-	-	-	-	-
004-000-498100 Lien Search Fees	885	765	925	1,000	1,000
004-000-499000 Other Receipts	-	584	347	11,000	500
004-000-7New Due to Sewer Fund	-	-	-	-	-
004-001-500250 Public Works Director	(12,863)	(19,146)	(20,211)	-	-
004-001-500300 Utility Worker II	(18,226)	(14,610)	(18,514)	-	-
004-001-500310 Utility Worker I	(8,657)	(11,191)	(14,937)	-	-
004-001-500500 City Administrator	(2,491)	(3,475)	(3,576)	-	-
004-001-501100 Finance Director	(6,443)	(6,569)	(3,870)	-	-
004-001-501400 City Recorder	(21,049)	(20,408)	(20,074)	-	-
004-001-501500 Office Support	-	(8,894)	(10,785)	-	-
004-001-501600 Accountant	(3,145)	(4,617)	(6,107)	-	-
004-001-501900 Severance/Vacation Pay	(250)	(331)	(787)	-	-
004-001-501905 Overtime Pay	(550)	(227)	(468)	-	-
004-001-502000 Workers' Compensation	552	(5,617)	(2,989)	-	-
004-001-503000 FICA/Medicare	(5,535)	(7,188)	(7,120)	-	-
004-001-504000 Health Insurance	(25,955)	(29,807)	(36,176)	-	-
004-001-504100 Life/STD Insurance	(223)	(374)	(364)	-	-
004-001-505000 PERS Retirement	(9,012)	(8,192)	(12,065)	-	-
004-001-506000 Unemployment Insurance	(3,367)	(3,530)	(2,193)	-	-
004-001-510000 Office Expense	(549)	(1,854)	(1,112)	(1,200)	(1,200)
004-001-510100 Shop Utilities	(2,237)	(1,496)	(1,409)	-	-
004-001-510250 Emergency Repairs	(7,411)	(6,993)	(6,998)	(8,000)	(8,000)
004-001-510450 Postage	(1,465)	(1,567)	(1,871)	(50)	-
004-001-510500 Uniform Expense	-	-	(767)	(1,200)	(1,000)
004-001-510500 LID Assessment	-	-	-	-	(932)
004-001-510600 Audit	(900)	(1,700)	(1,116)	-	-
004-001-510800 Professional Services	(12,161)	(6,061)	(6,515)	(4,000)	(4,000)
004-001-510880 City Attorney	(1,354)	(12,379)	(4,675)	(500)	(500)
004-001-510950 Liability Insurance	(2,770)	(4,374)	(4,958)	-	-
004-001-511000 Bathroom Supplies	(125)	-	(1,032)	-	-
004-001-511200 Pump Station Power	(20,355)	(27,632)	(21,844)	(35,000)	(35,000)
004-001-511250 New Water Services	-	-	-	(500)	-
004-001-513000 Bank Fees	(20)	70	-	-	-
004-001-513350 Professional Dues	-	-	-	(250)	(300)
004-001-522000 Telephone	(504)	(1,253)	(1,156)	-	(800)
004-001-522010 Cellular Phone	(657)	(808)	(1,029)	(800)	(800)
004-001-522090 Mbrships, Dues & Subscriptions	(827)	(867)	(692)	(500)	(500)
004-001-522100 Travel, Education, Training	(550)	(1,374)	(1,398)	(2,000)	(2,000)
004-001-522200 Pagers	(211)	(362)	(187)	(300)	(300)
004-001-523200 Water Analysis	(3,101)	(3,034)	(1,213)	(2,200)	(3,000)
004-001-525000 Gasoline, Diesel Fuel	(3,958)	(3,108)	(3,179)	(4,000)	(4,000)
004-001-526000 Safety Equipment & Supplies	(215)	(540)	(410)	(500)	(500)
004-001-526500 Tools & Equipment	(1,111)	(43)	-	(1,200)	(1,200)
004-001-528000 Locate Service	(441)	(466)	(475)	(300)	-
004-001-530000 Computer Expense	(342)	(49)	(723)	-	(1,000)
004-001-530100 LCOG IT Support	-	(691)	-	(500)	(500)
004-001-530200 Equipment Rental	-	-	-	(500)	(500)
004-001-530500 Springbrook Computer Expense	(3,522)	(3,512)	(3,019)	-	(3,600)
004-001-531000 Vehicle, Equipment Maintenance	(3,805)	(5,533)	(3,934)	(6,000)	(6,000)
004-001-531500 Building Maintenance, Supplies	(359)	(604)	(707)	-	(1,500)
004-001-533000 Materials, Supplies	(10,046)	(9,798)	(8,483)	(9,300)	(12,000)
004-001-534000 Water Meter Replacement	-	-	(93)	(3,000)	(3,000)
004-001-542000 Miscellaneous	(2,320)	66	(75)	-	-
004-001-543000 Water Rate Relief	-	-	-	-	-
004-001-557100 Advertising, Legal Notices	-	(138)	-	(400)	(400)
004-001-560000 Water Deposit Refund	-	(1,000)	-	-	(1,500)
004-001-566000 Wellhead Protection Program	(1,052)	(2,854)	(1,861)	(1,500)	-
004-001-588000 Records Storage	-	-	-	-	(800)
004-001-588500 Licenses and Certifications	-	-	-	-	(3,000)
004-001-588700 Service Contracts	-	-	-	-	(3,000)

City of Coburg
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Line Item Detail

	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
004-001-635000 Handheld Reader Replacement	-	(7,500)	-	-
004-001-645200 City Engineer	(2,710)	(13,759)	-	(20,000)
004-001-667050 I-5 Interchange Ut. Const.	-	(38,234)	-	-
004-001-670010 Capital Outlay - Public Works Building	-	-	(15,000)	-
004-001-720010 Overhead Allocation	-	-	(126,623)	(125,203)
004-001-720020 PW Admin Overhead Allocation	-	-	(59,988)	(54,936)
004-600-510100 City Hall Purchase	-	-	-	-
004-600-510300 1999 Bond Principal Due Feb	(20,000)	(24,420)	(20,400)	(25,000)
004-600-510310 1999 Bond Interest Due Feb	(4,940)	-	(3,900)	(2,730)
004-600-510320 1999 Bond Interest Due Aug	(4,940)	(4,420)	(3,900)	(2,730)
004-600-510350 Proj G01001 Principal Due Dec	(42,245)	(42,625)	(48,026)	(53,892)
004-600-510360 Proj G01001 Interest Due Dec	(50,347)	(48,129)	(45,891)	(40,826)
004-600-510380 Proj B01003 Principal Due Dec	(54,104)	(54,583)	(60,087)	(66,174)
004-600-510390 Proj B01003 Interest Due Dec	(64,225)	(52,021)	(39,792)	52,182
004-600-513000 Bank Admin Charges	-	(400)	-	-
004-700-710006 Transfer to Water CIP Fund 24	(30,000)	-	-	(102,500)
004-800-801000 Operating Contingency	-	-	(40,000)	(100,000)
004-900-950000 Unappropriated Ending Balance	(93,345)	(50,415)	(104,349)	(134,765)
Grand Total	0	(0)	(0)	0

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
005 Sewer	-	(0)	(0)	0	25,000
005-000-400100 Beginning Fund Balance	59,328	(76,095)	(141,332)	(99,269)	(78,243)
005-000-401000 Interest Income	(85)	(35)	1	-	-
005-000-480000 Wastewater Fee	-	-	42,062	500,000	625,000
005-000-7New Due From Water	-	-	-	-	-
005-000-7New Due to Sewer Capital	-	-	-	-	-
005-001-500300 Treatment Facility Operator	-	-	-	(48,634)	-
005-001-503000 FICA/Medicare	-	-	-	(4,990)	-
005-001-504000 Health Insurance	-	-	-	(13,034)	-
005-001-504100 Life/STD Insurance	-	-	-	(178)	-
005-001-505000 PERS Retirement	-	-	-	(5,161)	-
005-001-510000 Office Expense	-	-	-	(500)	(750)
005-001-510250 Emergency Repairs	-	-	-	(18,500)	(10,000)
005-001-510450 Postage	-	-	-	(1,000)	-
005-001-510500 Uniform Expense	-	-	-	(800)	(1,000)
005-001-510880 City Attorney	-	-	-	(2,000)	(3,500)
005-001-511200 Electricity	-	-	-	(30,000)	(35,000)
005-001-513000 Bank Fees	-	-	-	(250)	-
005-001-513350 Professional Dues	-	-	-	(500)	(500)
005-001-513360 License and Certifications	-	-	-	(300)	(2,500)
005-001-522000 Telephone	-	-	-	-	(3,500)
005-001-522010 Cellular Phone	-	-	-	(1,200)	(1,200)
005-001-522090 Mbrships, Dues & Subscriptions	-	-	-	(300)	(300)
005-001-522100 Travel, Education, Training	-	-	-	(1,000)	(1,000)
005-001-522200 Pagars	-	-	-	-	(1,200)
005-001-525000 Gas, Oil, Fuel Expense	-	-	-	(3,000)	(2,500)
005-001-525210 Waste Analysis	-	-	-	(5,000)	(3,000)
005-001-526000 Safety Equipment and Supplies	-	-	-	(500)	(500)
005-001-526500 Tools & Equipment	-	-	-	(1,000)	(2,000)
005-001-530100 LCOG IT Support	-	-	-	(500)	(500)
005-001-530200 Equipment Rental	-	-	-	(1,000)	(1,000)
005-001-531000 Vehicle Maintenance	-	-	-	(2,000)	(3,000)
005-001-531500 Building Maintenance, Supplies	-	-	-	(1,000)	(1,000)
005-001-532300 Printing and Ads	-	-	-	(1,000)	(1,000)
005-001-533000 Materials, Supplies	-	-	-	(14,720)	(5,000)
005-001-533100 Chemicals	-	-	-	(25,000)	(25,000)
005-001-540010 Tank Maintenance	-	-	-	(45,000)	(40,000)
005-001-540015 Monitoring Services	-	-	-	(21,000)	(16,000)
005-001-540020 Plant Equipment Maintence	-	-	-	-	(5,000)
005-001-540200 Lab Supplies	-	-	-	-	(9,000)
005-001-540400 Service Contracts	-	-	-	-	(1,800)
005-001-601000 Capital Outlay	-	-	-	-	-
005-001-670010 Capital Outlay - Public Works Building	-	-	-	(15,280)	-
005-001-670010 Capital Outlay - Membrane Replacement	-	-	-	-	25,000
005-001-920010 Overhead Allocation	-	-	-	(109,645)	(108,461)
005-001-920020 PW Admin Overhead Allocation	-	-	-	(79,982)	(159,760)
005-600-510400 Loan R23040 Interest Due Aug	(7,446)	(846)	-	-	-
005-600-510401 Loan R23040 Principal Due Aug	(62,693)	(64,356)	-	-	-
005-600-510402 Loan R23040 Interest Due Feb	(1,682)	-	-	-	-
005-600-510403 Loan R23040 Principal Due Feb	(63,517)	-	-	-	-
005-700-720026 Transfer to Sewer Debt	-	-	-	-	(44,500)
005-900-950000 Unappropriated Ending Balance	76,095	141,332	99,269	78,243	(32,286)
005-900-950001 Reserve for Capital Outlay-Membrane Replacement	-	-	-	(25,000)	(25,000)
Grand Total	-	(0)	(0)	0	25,000

City of Coburg
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Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
009 Building	-	-	-	-	-
009-000-400100 Beginning Fund Balance	-	-	-	-	6,285
009-000-404300 Building Inspection Fees	-	-	-	232,500	58,116
009-001-403050 Electrical Inspection Fees	-	-	-	30,500	12,000
009-001-510500 Inspection Fees	-	-	-	(47,340)	(10,200)
009-001-510530 Building Permit Surcharge	-	-	-	(174,375)	(39,850)
009-001-720010 Overhead Allocation	-	-	-	-	(1,820)
009-700-710001 Transfer out to Planning 006	-	-	-	(35,000)	(18,000)
009-900-950000 Unappropriated Ending Balance	-	-	-	(6,285)	(6,531)
Grand Total	-	-	-	-	-

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
022 Parks Capital	-	(0)	-	0	-
022-000-400100 Beginning Fund Balance	91,790	91,811	91,489	135,574	168,074
022-000-401000 Interest Income	-	-	-	-	-
022-000-401010 Interest Income SDC	20	28	51	2,500	4,950
022-000-404000 Parks Improvement SDC	-	2,211	18	30,000	50,800
022-000-404100 ODOTCoburg Loop Reimbursement	-	-	44,067	-	466,000
022-000-404500 Oregon Small Cities Grant	-	-	-	-	75,000
022-001-510100 SDC Administrative Fees	-	-	-	-	(2,935)
022-001-510800 Professional Services	-	-	-	-	(3,200)
022-001-513000 Bank Fees	-	-	(50)	-	(30)
022-001-544020 SDC Analysis	-	-	-	-	-
022-001-603000 Engineering - ODOT Coburg Loop	-	(2,560)	-	-	-
022-001-610000 Capital Const. Coburg Loop	-	-	-	-	(582,000)
022-001-720010 Overhead Allocation	-	-	-	-	(1,820)
022-800-801000 Operating Contingency	-	-	-	(102,500)	(100,000)
022-900-950000 Unappropriated Ending Balance	(91,811)	(91,489)	(135,574)	(65,574)	(74,839)
Grand Total	-	(0)	-	0	-

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
023 Street Capital	-	(0)	0	0	-
023-000-400100 Beginning Fund Balance	216,967	216,992	220,515	137,966	232,545
023-000-401000 Interest Income	-	-	(58)	-	-
023-000-401010 Interest Income SDC	25	35	(22)	3,400	2,850
023-000-401150 ODOT Spec. Allotment Grant	-	50,000	-	-	-
023-000-404002 Trans Improvement SDC	-	3,134	(76,211)	7,000	19,800
023-000-404012 Trans Reimbursement SDC	-	354	(6,259)	5,000	-
023-000-510100 SDC Administrative Fees	-	-	-	-	(1,195)
023-001-544020 SDC Analysis	-	-	-	-	-
023-001-920010 Overhead Allocation	-	-	-	(918)	(1,820)
023-613-603100 Construction ODOT Spec. Allotment Grant	-	(50,000)	-	-	-
023-800-801000 Operating Contingency	-	-	-	(215,400)	(200,000)
023-900-950000 Unappropriated Ending Balance	(216,992)	(220,515)	(137,966)	62,952	(52,180)
Grand Total	-	(0)	0	0	-

City of Coburg
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Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
024 Water Capital	(0)	(0)	0	(0)	-
024-000-400100 Beginning Fund Balance	41,921	27,953	2,125	(19,327)	(2,386)
024-000-401010 Interest Income SDC	24	13	52	14,000	7,550
024-000-401300 SPWF Loan Proceeds - B01003	49,890	-	-	-	-
024-000-404004 Water Improvement SDC	-	2,434	6,859	53,400	51,400
024-000-410000 Transfer From Water Fund 004	30,000	-	-	-	102,500
024-000-7New Due To General Fund	-	-	-	-	-
024-001-500250 PW Lead Utility Worker	(5,427)	-	-	-	-
024-001-500500 City Administrator	(4,982)	(3,475)	(3,576)	-	-
024-001-501100 Finance Director	(9,665)	(3,285)	(276)	-	-
024-001-501600 Accountant	(3,092)	383	(2,313)	-	-
024-001-501905 Overtime Pay	-	(35)	-	-	-
024-001-502000 Workers' Compensation	(856)	(44)	(18)	-	-
024-001-503000 FICA/Medicare	(1,749)	(864)	(383)	-	-
024-001-504000 Health Insurance	(3,265)	(1,461)	(349)	-	-
024-001-504100 Life/STD Insurance	(73)	(49)	(20)	-	-
024-001-505000 PERS Retirement	(2,786)	(1,029)	(692)	-	-
024-001-506000 Unemployment Insurance	(946)	(533)	(406)	-	-
024-001-510100 SDC Administrative Expense	-	-	-	-	(3,100)
024-001-920010 Overhead Allocation	-	-	-	(459)	(1,820)
024-101-532210 W/WW Water Rate Study	-	(7,733)	-	-	-
024-103-510600 Loan B01003	-	(100)	-	-	-
024-601-530500 Springbrook Computer Expense	(53)	(53)	(53)	-	-
024-601-544020 SDC Analysis	-	-	(4,491)	-	-
024-601-603000 Engineering	(28,610)	-	(15,766)	-	(30,000)
024-601-610880 Attorney/Legal	-	-	-	-	-
024-601-613000 Bank Fees	-	-	(20)	-	(30)
024-603-603000 Engineering	(5,378)	-	-	-	-
024-604-603000 Engineering	(5,378)	-	-	-	-
024-611-603000 Engineering	(1,215)	-	-	-	-
024-611-603100 Construction	(20,409)	-	-	-	-
024-800-802000 W/WW Construction Contingency	-	(10,000)	-	(50,000)	-
024-900-950000 Unappropriated Ending Balance	(27,953)	(2,125)	19,327	2,386	(124,114)
Grand Total	(0)	(0)	0	(0)	-

City of Coburg
Revised Budget Jan 2015

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
025 Sewer Capital	(0)	0	(0)	0	-
025-000-201050 URA Construction Loan	-	-	-	(1,185,955)	-
025-000-400100 Beginning Fund Balance	(704,969)	(678,015)	491,845	1,219,881	45,980
025-000-401000 Sewer Improvement SDC	-	-	-	15,000	53,600
025-000-401010 Sewer SDC Interest	-	-	-	4,600	4,830
025-000-401040 W Water Interim Construction	268,998	422,818	539,923	-	-
025-000-401050 LID Assmssment	-	-	-	-	-
025-000-401500 Lease Income	2,900	2,900	-	-	-
025-000-402031 URA Construction Reimbursement	-	229,616	-	-	-
025-000-402040 EPA Grant 96039101	424,189	148,711	-	-	-
025-000-402045 EDA Grant	890,925	985,917	782,911	-	-
025-000-402050 OECCD Funding - Grant	-	657,197	50,292	-	-
025-000-410500 OECCD Funding - Loan	-	1,217,968	74,543	-	-
025-000-410600 USDA RUS Construction Funding	-	-	-	-	-
025-000-410700 USDA RUS Construction Grant	-	-	2,000,000	-	-
025-000-412000 DEQ Loan R23042 - Sewer Regular	1,452,497	2,088,752	3,364,567	912,081	-
025-000-412500 DEQ Interim Construction Loan	3,820,811	2,510,585	-	-	-
025-000-412600 DEQ Construction Loan 2013	-	352,403	-	-	-
025-000-412700 DEQ Loan R23044 - 2014	-	-	-	1,100,000	-
025-000-412700 DEQ Loan R23044	-	-	-	685,000	-
025-000-480000 Wastewater Fee	-	-	-	-	-
025-000-7New Due From Sewer Fund	-	-	-	-	-
025-001-500200 Public Works Director	-	-	(25,264)	-	-
025-001-500250 PW Lead Utility Worker	(5,427)	(23,933)	-	-	-
025-001-500300 Treatment Facility Operator	-	(11,660)	(60,922)	-	-
025-001-500310 Utility Worker 1	-	-	-	-	-
025-001-500500 City Administrator	(7,317)	(6,949)	(7,153)	-	-
025-001-501100 Finance Director	(15,369)	(29,563)	(22,395)	-	-
025-001-501400 City Recorder	-	-	-	-	-
025-001-501600 Accountant	(6,395)	(5,597)	(9,079)	-	-
025-001-501905 Overtime Pay	-	(35)	(1,508)	-	-
025-001-502000 Workers' Compensation	(1,268)	(8,204)	(5,142)	-	-
025-001-503000 FICA/Medicare	(2,598)	(5,928)	(9,069)	-	-
025-001-504000 Health Insurance	(4,527)	(13,322)	(23,208)	-	-
025-001-504100 Life/STD Insurance	(112)	(292)	(419)	-	-
025-001-505000 PERS Retirement	(4,004)	(5,817)	(7,714)	-	-
025-001-506000 Unemployment Insurance	(1,202)	(2,116)	(1,203)	-	-
025-001-510000 Office Expense	-	(335)	(522)	-	-
025-001-510100 SDC Administrative Expense	-	(1,119)	-	-	(3,075)
025-001-510250 Emergency Repairs	-	-	(11,040)	-	-
025-001-510450 Postage	-	-	-	-	-
025-001-510500 Uniform Expense	-	-	(412)	-	-
025-001-510800 Professional Services	5,067	(1,267)	(11,327)	-	-
025-001-510880 City Attorney	(25,170)	(6,125)	(27,419)	-	-
025-001-510950 Liability Insurance	-	-	(6,687)	-	-
025-001-511200 Electricity	-	-	(22,267)	-	-
025-001-511250 New Sewer Services	-	-	-	-	-
025-001-513000 Bank Fees	-	-	-	-	(30)
025-001-513350 Professional Dues	-	-	(1,000)	-	-
025-001-513360 License and Certifications	-	-	(650)	-	-
025-001-513500 Interest Expense Construction Contract	-	-	-	-	-
025-001-522000 Telephone	-	(365)	(2,373)	-	-
025-001-522010 Cellular Phone	-	(400)	(1,144)	-	-
025-001-522090 Mbrships, Dues & Subscriptions	-	-	(121)	-	-
025-001-522100 Travel, Education, Training	-	(50)	(269)	-	-
025-001-525000 Gas, Oil, Fuel Expense	-	-	(876)	-	-
025-001-525210 Waste Analysis	-	-	(30,226)	-	-
025-001-526000 Safety Equipment and Supplies	-	-	-	-	-
025-001-526500 Tools & Equipment	-	-	-	-	-
025-001-530000 Computer Expense	-	(1,500)	(201)	-	-
025-001-530100 LCOG IT Support	-	(1,764)	-	-	-
025-001-530200 Equipment Rental	-	-	-	-	-
025-001-530500 Springbrook Computer Expense	(1,156)	(2,058)	(1,895)	-	-
025-001-531000 Vehicle Maintenance	-	-	(185)	-	-
025-001-531500 Building Maintenance, Supplies	-	-	(1,051)	-	-
025-001-532300 Printing and Ads	-	(1,562)	(300)	-	-
025-001-533000 Materials, Supplies	-	(5,761)	(21,121)	-	-
025-001-533100 Chemicals	-	-	(4,943)	-	-
025-001-540010 Tank Maintenance	-	-	-	-	-
025-001-540015 Monitoring Services	-	-	-	-	-
025-001-542000 Miscellaneous	(141,917)	953,670	-	-	-

City of Coburg
Revised Budget Jan 2015

Line Item Detail

	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
025-001-560000 Sewer Deposit Refund	-	-	-	-
025-001-588000 Records Storage	-	-	-	-
025-001-610500 GR MBR Contract	-	-	(78,000)	-
025-001-610800 Professional Services	(40,005)	(9,853)	(19,367)	(17,435)
025-001-610900 Legal - Capital	(10,000)	(14,492)	(3,216)	-
025-001-620100 Vehicle Purchase, Equipment	-	-	(17,000)	-
025-001-632300 Permits/Printing/Ads	(24,884)	(13,899)	(4,818)	(1,000)
025-001-645000 Engineering Basic	(1,096,397)	(697,812)	(185,947)	(30,000)
025-001-645100 Engineer Construction Mgmt.	-	(193,413)	(315,528)	-
025-001-645200 City Engineer	(43,203)	(56,116)	(7,997)	-
025-001-646000 Project Inspection Fees	(82,793)	(409,567)	(319,162)	-
025-001-660000 Land Acquisition & Easements	(35,592)	(43,863)	(971)	(54,503)
025-001-665000 LCOG Services	(61,327)	(65,096)	(70,793)	(50,000)
025-001-667000 Phase 1 Coll Sys Const Costs	-	(171,941)	(1,900)	-
025-001-667001 Phase 2 Coll Sys Const Costs	(1,501,333)	(1,036,567)	-	-
025-001-667002 Phase 3 Treatment Facility Con	(3,726,438)	(5,088,915)	(643,812)	-
025-001-667003 Phase 4 Construction Costs	-	(463,424)	(4,174,586)	(900,000)
025-001-710001 Transfer in from General	-	-	-	50,000
025-001-720010 Overhead Allocation	-	-	-	(23,690)
025-001-801700 Phase 4 Constingency	-	-	-	-
025-600-510100 City Hall Purchase	-	-	-	-
025-700-727000 Overhead Allocation	-	-	-	-
025-800-801100 IID Assesment Contingency	-	-	-	-
025-800-801800 Construction Contingency	-	-	-	(1,600,000)
025-900-950000 Unappropriated Ending Balance	678,015	(491,845)	(1,219,881)	(45,980)
Grand Total	(0)	0	(0)	0

Line Item Detail

	Sum of Actual FY12	Actual FY13	Actual FY14	Revised Jan 2015	Adopted FY16
026 Sewer Debt	-	-	-	-	(50)
026-000-400100 Beginning Fund Balance	-	-	-	-	2,062,591
026-000-401050 LID Assesment	-	-	-	2,700,000	175,000
026-000-402030 Funding from URA - Debt Reserve	-	-	-	1,530,000	230,000
026-000-402030 Funding from URA - Property Taxes	-	-	-	219,511	-
026-000-402300 USDA Bond Proceeds	-	-	-	6,000,000	-
026-000-480000 Wastewater Fee	-	-	-	-	-
026-000-4New Transfer From Sewer	-	-	-	-	44,450
026-001-510000 LID Administration	-	-	-	(30,000)	(2,500)
026-001-510881 Legal Fees	-	-	-	-	(2,500)
026-600-510402 Loan R23040 Interest Due Feb	-	-	-	-	-
026-600-510403 Loan R23040 Principal Due Feb	-	-	-	-	-
026-600-530051 Loan USDA Bond Principal	-	-	-	-	(67,576)
026-600-530052 Loan USDA Bond Interest	-	-	-	-	(224,384)
026-600-530081 Loan L0008 OECDD Principal	-	-	-	(1,000,000)	-
026-600-530082 Loan L008 OECDD Interest	-	-	-	(85,383)	-
026-600-530411 Loan R23041 Principal	-	-	-	-	(29,803)
026-600-530412 Loan R23041 Interest	-	-	-	(305,365)	(26,435)
026-600-530421 Loan R23042 Principal	-	-	-	-	(370,577)
026-600-530422 Loan R23042 Interest	-	-	-	(790,751)	(246,097)
026-600-530431 Loan R23043 Principal	-	-	-	(6,000,000)	-
026-600-530432 Loan R23043 Interest	-	-	-	(175,421)	-
026-700-727000 Overhead Allocation	-	-	-	-	(50,955)
026-900-950000 Unappropriated Ending Balance	-	-	-	(2,062,591)	(1,459,812)
026-900-950005 Debt Reserves	-	-	-	-	(31,452)
Grand Total	-	-	-	-	(50)

RESOLUTION 2015-09

A RESOLUTION AUTHORIZING THE CITY'S BUDGET FOR FISCAL YEAR 2015-16, CREATING EXPENDITURE APPROPRIATIONS, SETTING THE TAX, AND IMPOSING THE TAX

BE IT RESOLVED that the City Council of the City of Coburg hereby adopts the budget for fiscal year 2015-16 in the sum of \$7,130,935 now on file at the City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated as follows:

General Fund		Sewer Fund	
Personal Services	\$ 988,221	Personal Services	\$ 0
Materials and Services	\$ 387,275	Materials and Services	\$ 176,750
Capital Outlay	\$ 35,500	Transfer Out	\$ 312,721
Debt Service	\$ 43,118	Ending Fund Balance	\$ 57,286
Transfers Out	\$ 177,398	Fund Total	\$ 546,757
Contingency	\$ 0		
Ending Fund Balance	\$ (179,057)	Building Dev. Fund	
Fund Total	\$1,452,455	Materials and Services	\$ 50,050
		Transfer Out	\$ 19,820
Parks Fund		Ending Fund Balance	\$ 6,531
Personal Services	0	Fund Total	\$ 76,401
Material Services	\$ 26,370		
Capital Outlay	\$ 10,000	Parks CIP Fund	
Debt Service	\$ 14,094	Materials and Service	\$ 6,165
Transfer Out	\$ 59,849	Capital Outlay	\$ 582,000
Contingency	\$ 0	Transfer Out	\$ 1,820
Ending Fund Balance	\$ 0	Contingency	\$ 100,000
Fund Total	\$ 110,313	Ending Fund Balance	\$ 74,839
		Fund Total	\$ 764,824
Street Fund			
Personal Services	\$ 0	Street CIP Fund	
Material Services	\$ 111,570	Materials and Services	\$ 1,195
Transfer Out	\$ 79,358	Transfer Out	\$ 1,820
Contingency	\$ 100,000	Contingency	\$ 200,000
Ending Fund Balance	\$ 34,091	Ending Fund Balance	\$ 52,180
Fund Total	\$ 325,019	Fund Total	\$ 255,195
Water Fund		Water CIP Fund	
Personal Services	\$ 0	Material and Service	\$ 33,130
Material Services	\$ 96,900	Transfer Out	\$ 1,820
Capital Outlay	\$ 20,000	Ending Fund Balance	\$ 124,114
Debt Service	\$ 140,102	Fund Total	\$ 159,064
Transfer Out	282,639		
Contingency	\$ 100,000	Sewer CIP Fund	
Ending Fund Balance	\$ 134,765	Materials and Services	\$ 3,105
Fund Total	\$ 774,406	Transfer Out	\$ 1,819
		Ending Fund Balance	\$ 149,486
		Fund Total	\$ 154,410
Sewer Debt Fund		TOTAL CITY REQUIREMENTS	

Materials and Services	\$ 5,000	Personal Services	\$ 988,221
Debt Service	\$ 964,872	Materials and Services	\$ 897,510
Transfer Out	\$ 50,955	Capital Outlay	\$ 647,500
Fund Balance	\$1,491,264	Debt Service	\$1,162,186
Fund Total	\$2,512,091	Transfer Out	\$ 990,019
		Contingency	\$ 500,000
		Unappropriated Ending Fund Balance	\$1,945,499
		Total Appropriations	\$5,185,436
		CITY TOTAL	\$7,130,935

IMPOSING THE TAX

BE IT RESOLVED that the City Council of the City of Coburg hereby imposes the taxes provided for in the adopted budget at the rate of \$3.7506 per \$1,000 of assessed value for operations; and in the amount of \$0 for bonds; and that these taxes are hereby imposed and categorized for the tax year 2015-16 upon the assessed value of all taxable property within the district.

CATEGORIZING THE TAX

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

	General Government	Excluded from Limitation
General Fund	\$ 515,500	\$ 0

Adopted by the City Council of the City of Coburg, Oregon, by a vote of 5 for and 1 against, this 9th day of June, 2015.



 Jae Pudewell, Mayor

ATTEST:



 Sammy L. Egbert, City Recorder

**FORM
UR-1**

NOTICE OF BUDGET HEARING

A public meeting of the Coburg Urban Renewal Ag will be held on June 9, 2015 at 6:45 a.m. at City Hall
(Governing body) (Date) p.m.

91136 N. Willamette Street, Coburg, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 2015 as approved by the Coburg Urban Renewal Agency Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at 91136 N. Willamette Street
(Street address)

Coburg, Oregon between the hours of 8 a.m., and 5 p.m., or online at www.coburgoregon.org

This budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;

different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Anne Heath	Telephone number (541) 682-7870	E-mail anne.heath@ci.coburg.or.us
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FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 13-20 14	Adopted Budget This Year: 20 14-20 15	Approved Budget Next Year: 20 15-20 16
1. Beginning Fund Balance/Net Working Capital	839,726.00	159,158.00	196,602.00
2. Federal, State & all Other Grants			
3. Revenue from Bonds & Other Debt		1,495,955.00	
4. Interfund Transfers.....			
5. All Other Resources Except Division of Tax & Special Levy.....	1,964.00		500.00
6. Revenue from Division of Tax	210,150.00	295,000.00	306,500.00
7. Revenue from Special Levy			
8. Total Resources—add lines 1 through 7.....	1,051,840.00	1,950,113.00	503,602.00

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services			
10. Materials and Services	1,130.00	4,000.00	4,350.00
11. Capital Outlay			
12. Debt Service	695,955.00	1,749,511.00	230,000.00
13. Interfund Transfers.....			
14. Contingencies.....			
15. Special Payments.....	197,597.00		
16. Unappropriated Ending Fund Balance and Reserved for Future Expenditure	159,158.00	196,602.00	269,252.00
17. Total Requirements—add lines 9 through 16.....	1,051,840.00	1,950,113.00	503,602.00

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program	FTE for Unit or Program		
Name			
FTE			
Name			
FTE			
Name			
FTE			
Name			
FTE			

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

**FORM LB-50
2015-2016**

To assessor of Lane County

Check here if this is an amended form.

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

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.

P.O. Box 8316 Coburg OR 97408 6/9/2015
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) . . .	1	3.7506	
2.	Local option operating tax	2		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax	3		
4.	City of Portland Levy for pension and disability obligations	4		
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	6	3.7506
7.	Election date when you new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

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)



MINUTES

Coburg Budget Committee

April 21, 2015 - 6:30 P.M.
Coburg City Hall
91136 North Willamette – Coburg

MEMBERS PRESENT: Sharyl Abbaspour, Jerry Behney, Terry Dawson, Patrick Kocurek, Colleen Marshall, Jeffrey Milam, Stephen Perry, Ray Smith, Steve Stearns, Members; Jae Pudewell, Mayor

MEMBERS ABSENT: Linda Kroeger, Don Nelson

STAFF PRESENT: Petra Schuetz, Bob Butler, Anne Heath, Mandy Malcom, Larry Larson,

RECORDED BY: C. Daniel Lindstrom

1. CALL TO ORDER

With the absence of Chairperson Linda Kroeger, one-time Vice Chairperson Terry Dawson called the meeting of the Coburg Budget Committee to order at 6:30 p.m. Minutes Recorder Daniel Lindstrom called the roll, noted the absence of Linda Kroeger and Don Nelson, and stated that a quorum was present.

Member Dawson noted that a Revised Agenda for the meeting had been distributed at the beginning of the meeting and stated that the Committee needed to appoint a new Vice Chairperson.

Member Colleen Marshall nominated Terry Dawson as Vice Chairperson of the Committee. There being no further nominations, Member Dawson was elected Vice Chairperson unanimously by acclamation/default.

Members introduced themselves, including their previous service on the Committee.

2. BUDGET MESSAGE

Coburg Finance Director Anne Heath delivered the annual Budget Message, using an effective Power Point presentation with a printed copy, as follows:

- Listed fiscal year 2014-15 financial accomplishments.
- Reviewed the annual budget process.
- Explained budget categories and funds.
- Identified current and future anticipated categories of revenue sources.
- Presented Council, Administration, Planning, Development, Police, Court, and Public Works 2015 priorities.
- Reviewed Capital Outlay, Inter-Fund Transfers, Overhead Allocations, Inter-Fund Loans, Inter-Agency Loan, Debt Service, and Local Improvement elements of the proposed 2015 Budget.

Members engaged Ms. Heath and Department Heads in a period of questions and answers based on the presentation, including topics, as follows:

- Allocations and transfers
- Building Fund
- Current relevant state legislation in process
- Payback of previous \$50,000 loan from the Local Improvement District to the General Fund
- Methods of loan paybacks
- Water Master Plan
- Retention of employees

3. MINUTES

Colleen Marshall requested that the term "Service Development Charge" included in paragraph one on page two of the minutes of the January 27, 2015, meeting be changed to "Systems Development Charge." Vice President Dawson determined that there were no objections.

Member Ray Smith moved, seconded by Member Colleen Marshall to accept the minutes of the January 27, 2015, meeting of the Budget Committee, as amended. The motion was adopted unanimously, 8:1:0, with member Steve Stearns abstaining from voting because he had not been a member of the Committee at the time of the meeting.

Vice Chairperson Dawson announced that the next meeting of the Budget Committee would be held on May 5, 2015, at 6:30 p.m.

City Administrator Petra Schuetz distributed, without comment, copies of documents entitled "Lane County Vehicle Registration Fee Fact Sheet" and "Frequently Asked Questions."

The meeting adjourned at 8:00 p.m.

ACCEPTANCE

Approved: May 5, 2015

Yes: 11 No: 0 Abstained: None

Terry Dawson, Vice Chairperson

Attest:

Sammy L. Egbert, City Recorder



MINUTES

Coburg Budget Committee

May 5, 2015 - 6:30 P.M.

Coburg City Hall

91136 North Willamette – Coburg

MEMBERS PRESENT: Linda Kroeger, Chairperson; Sharyl Abbaspour, Jerry Behney, Terry Dawson, Patrick Kocurek, Colleen Marshall, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Ray Smith, Steve Stearns, Members; Jae Pudewell, Mayor.

MEMBERS ABSENT: None

STAFF PRESENT: Petra Schuetz, Bob Butler, Anne Heath, Larry Larson

RECORDED BY: Dan Lindstrom

1. CALL TO ORDER

Chairperson Linda Kroeger called the meeting of the Coburg Budget Committee to order at 6:45 p.m. She determined that there were no requests to adjust the Agenda and that no one was present wishing to present Public Comment.

Minutes Recorder C. Daniel Lindstrom called the roll, noted that all members were present, and stated that there was a quorum.

2. PUBLIC HEARING

Finance Director Anne Heath presented Resolution 2015-07, A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES. She explained that the annual resolution was required to be adopted for Coburg to be able to access State of Oregon funds. She listed the State funds that were involved. She identified city services required to be eligible for the funds. She said Coburg provided all seven of the services. She said the Resolution would be enacted by the City Council, but that the Budget Committee was required to hold a Public Hearing regarding it.

Chairperson Kroeger opened the Public Hearing and determined that there was no one present wishing to present testimony regarding Resolution 2015-07. She closed the Public Hearing.

3. ADDITIONAL BUDGET DOCUMENTS

Ms. Heath referred to an Agenda support document entitled "Line Item Detail" and reviewed information it contained; especially an item entitled "Debt Reserves."

Members discussed questions regarding the issues involved.

4. OLD BUSINESS

Chairperson Kroeger determined that there were no follow up questions from the April 21, 2015, meeting of the Committee.

5. INTER-FUND LOANS

Ms. Heath made a presentation, using overhead slides, regarding Fund Ending Balances related to the proposed fiscal year 2015-16 Budget Proposal. She explained accounting practices that created negative balances by subtracting all liabilities from all assets available in a Fund. She agreed that another term used for Fund Ending Balances was net worth.

Ms. Heath reviewed Inter-Fund Loans made to the General Fund in Coburg since 2008. She described issues related to the recording of their repayment, resulting in extraordinarily large negative General Fund balances. She said that it was projected that at the end of fiscal year 2014-15 the negative General Fund balance would be reduced to \$228,961.

6. OVERHEAD ALLOCATIONS

Ms. Heath reviewed changes made to allocations from the General Fund to the various City Funds for services such as administration, facilities, economic development, planning, and City Hall debt service. She said that, in the past, allocations had been made manner for individual expenses in an inconsistent manner. She explained that the fiscal year 2015-16 Budget included an annual estimate of such costs in the categories of revenue, material and services, personnel services, capital outlay, and debt service. She said they were accounting estimates, as opposed to budget transfers, as occurred in the past.

Ms. Heath described how if such a methodology had been applied in the past, it was likely that each of the funds would have had a Budget adequate for its expenses. She said, for example, that the General Fund would be much healthier that it currently was. She explained that, although possible, it was not a best practice for changes to be made to allocations made in previous years, after finance records had been audited and accepted.

Members discussed problems related to allocations and possible solutions to them.

7. GENERAL BUDGET DISCUSSION

Jae Pudewell requested that a pie chart of City expenses be prepared, similar to the one for City revenue provided in the Budget presentation packet.

Ray Smith asked how donations made for the Police Department were recorded and managed. Ms. Heath stated that they were available upon request to the Department and would be reported and officially transferred to a special account at the end of the year.

Jerry Behney asked how recent changes made by the State Legislature to the Oregon Public Employee Retirement System (PERS) were being monitored and accounted for in Budget planning. City Administrator Petra Schuetz replied that she and representatives in all cities were closely following such developments through the assistance of the League of Oregon Cities. She said any changes would not take effect until six months into the next fiscal year.

Colleen Marshall said she was concerned that Budget proposals for staffing remained the same as in the current fiscal year. She explained that keeping the same levels ensured that the Police would remain under staffed and other current staff would continue to be overburdened without additional assistance.

Ms. Marshall said she believed the issue of adopting a Public Safety Levy to support Coburg Police should be brought to a vote of the citizens. Ms. Schuetz replied that such an issue was appropriately considered by the City Council. Mr. Pudewell stated that such an option would become the first priority of the City Council during 2015. He said he feared that, with the development of the Wastewater Project and the increased expenses it brought, that citizens were becoming weary of increased taxes. Mr. Behney said he agreed that the topic was an important one to consider and thanked Ms. Marshall for raising it.

Mr. Smith said that the proposed addition of a contract to provide police services to residents in the east hills outside City limits could produce a minimal increase in revenue. Don Nelson stated that he had a problem providing City services outside of the City limits, unless the expense of them was reimbursed. Mr. Smith replied that the proposal was modeled after similar situations in other municipalities and that attorneys representing the City and affected residents were closely monitoring it.

Mr. Behney asked if it would be possible to reduce the cost of public safety dispatch services provided to Coburg by Junction City. Ms. Schuetz replied with a review of discussions held with Junction City officials, explaining that the current fee was calculated on Coburg consuming fifteen percent of the dispatch services, plus extra costs, such as one-half of the Junction City Police Chief's salary and capital and software upgrade costs that Coburg also had to cover for itself. She said the negotiators from Junction City had been intractable, but that it was hoped that progress resulting in a reduction in the cost of the services could be made in the new fiscal year.

Terry Dawson moved, seconded by Ray Smith, to recommend that the 2015-16 Coburg City Budget presented be recommended to the City Council for adoption. The motion was adopted unanimously, 11:0, Jae Pudewell not voting because, as Mayor, he was not a voting member of the Committee.

Chairperson Kroeger expressed appreciation to Mr. Dawson for his substituting as presiding officer at the previous meeting of the Committee. She also thanked City staff for their hard work and diligence in preparing the Budget Proposal.

8. MINUTES

Mr. Dawson requested that the draft minutes of the April 21, 2015, meeting to reflect that Kathy Taylor did not attend as a staff member. Ms. Schuetz requested that the name of Larry Nelson reported as staff present be corrected to Larry Larson. Chairperson Kroeger determined that there was consensus to approve the requests.

Jerry Behney moved, seconded by Sharyl Abbaspour, to accept the minutes of the April 21, 2015, meeting of the Budget Committee, as amended. The motion was adopted unanimously, 11:0.

The meeting adjourned at 8:00 p.m.

ACCEPTANCE

Approved: _____
Date

Yes: _____ No: _____ Abstained: _____

Attest: _____ Date: _____
Linda Kroeger, Chairperson

_____ Date: _____
Sammy L. Egbert, City Recorder

COBURG URBAN RENEWAL AGENCY

BUDGET COMMITTEE MESSAGE

May 5, 2015

RE: FY2015-16 Agency Budget

Dear Citizens and Budget Committee Members

This budget continues Agency's practice of reimbursing the City of Coburg for its debt service loan payments. This fulfills the mission of the Agency to "Assist the City of Coburg with the financing of the wastewater system". Expenses are minimal and cover the administration of the agency for such things as the audit, public notices, bank fees, etc.

INTEFUND LOANS TO THE CITY WASTEWATER PROJECT

Over the life of the Wastewater Project the URA loaned funds to the City for funding of the project. The agreement was that all funds would be due back to the URA at project completion. The project was completed in the late fall of 2014. Inter-fund loans to the City for the Wastewater Project have been fully paid back as follows:

URA Construction Loans to the City

•	7/31/2008	\$ 700,000
•	12/14/2012	\$ 800,000
•	6/30/2013	\$ 310,000
•	2/3/2014	\$ 320,955
•	2/7/2014	\$ 275,000
•	3/31/2014	\$ 100,000
•	Total Loan 6/30/2014	<u>\$1,495,955</u>

Construction Loan Payback

•	11/30/2014	\$1,185,955
•	3/16/2015	\$ 310,000
	Total Loan Paid Back	<u>\$1,495,955</u>

TAX ANTICIPATION

Per the recommendation of the Lane County Assessor, the budget reflects an increase in values of the URD by 3%. The value of the URD for the 2014-15 was \$20,001,174. Increasing by 3% puts the value at \$20,601.79 for 2015-16 tax year. With the 3% increase anticipated tax collection is \$322,655. We have budgeted at 95% or \$306,500 for Current Property Tax Revenues.

DEBT SERVICE TRANSFER TO THE CITY

The Budget reflects 75% of the anticipated taxes collected transferred to the City for Debt Service in the amount of \$230,000. The remainder will remain in the URA for administration expenses, and future Board directed allocations.

Thank you for your time and consideration of this budget. I look forward to discussing the budget with you and answering your questions.

Sincerely,

Anne Heath
Budget Officer
Finance Director, City of Coburg

**City of Coburg
Urban Renewal Agency
Adopted Budget 2015-16**

	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Proposed FY16
1 - Revenue	322,837	327,597	212,114	1,715,466	307,000
001-000-400200 Current Property Taxes	309,573	317,308	210,150	219,511	306,500
001-000-400300 Delinquent Property Taxes	10,520	7,955	-	-	0
001-000-401000 Interest Income	2,744	2,334	1,964	-	500
001-000-499000 Other Receipts	-	-	-	-	0
001-001-400110 Sewer Project Reimb.	-	-	-	1,495,955	0
3 - Material & Services	(4,863)	(108,028)	(1,130)	(223,511)	(7,250)
001-001-510000 Office Expense	-	-	-	-	-
001-001-510600 Audit	(3,420)	(3,450)	(3,550)	(4,000)	(4,000)
001-001-510701 UGB Expansion Project Reimb.	-	-	-	-	-
001-001-510800 Professional Services	(1,318)	(95)	-	-	(500)
001-001-510801 General LCOG Services	-	-	-	-	-
001-001-510880 Attorney	-	-	-	-	(2,000)
001-001-511100 Sewer project United Front	-	-	-	-	-
001-001-513000 Bank Fees	(126)	(136)	(107)	-	(350)
001-001-522090 Mbrships, Dues & Subscriptions	-	-	-	-	-
001-001-530500 Springbrook Computer Expense	-	-	-	-	-
001-001-542000 Payments to City for Debt Serv	-	(104,403)	-	(219,511)	0
001-001-557100 Advertising, Notices & Electio	-	56	(350)	-	(400)
001-001-557200 Reconciliation Discrepancy	-	-	3,135	-	-
001-001-665000 LCOG Services	-	-	(258)	-	-
6 - Debt	(639,616)	(104,403)	(695,955)	-	-
001-001-666000 Construction Loan to City	(639,616)	(104,403)	(695,955)	-	-
7 - Transfer Out	-	-	-	(1,530,000)	(230,000)
8 - Contingency	-	-	-	-	-
001-800-801000 Operating Contingency	-	-	-	-	-
9 - Fund Balance	321,642	(115,166)	680,568	38,045	(69,750)
001-000-400100 Beginning Fund Balance	852,066	530,424	839,726	859,211	159,158
001-900-950000 Unapp Ending Fund Bal	(530,424)	(645,589)	(159,158)	(821,166)	(228,908)
Adjustment to debt service	-	-	(195,597)	-	-
Grand Total	-	-	(0)	-	0

RESOLUTION 2015-02-U

A RESOLUTION AUTHORIZING THE AGENCY BUDGET FOR FISCAL YEAR 2015-16 AND CREATING EXPENDITURE APPROPRIATIONS

BE IT RESOLVED that the Board of Directors of the Coburg Urban Renewal Agency hereby adopts the budget for fiscal year 2015-16 in the sum of \$503,602, now on file at Coburg City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated as follows:

Materials and Services	\$ 4,350
Debt service payments to the City	<u>\$230,000</u>
Total Appropriations	<u>\$234,350</u>
Total Un-appropriated Funds	<u>\$269,252</u>
Total Requirements	<u>\$503,602</u>

BE IT RESOLVED that the Board of Directors of the Coburg Urban Renewal Agency hereby resolves to certify to the County Assessor a request for the Coburg Urban Renewal Agency Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1C, Article IX, of the Oregon Constitution and ORS Chapter 457.

The above resolution statements were approved and declared adopted on this 9th day of June, 2015.

Adopted by the City Council of the City of Coburg, Oregon, by a vote of 5 for and 0 against, This 9th day of June, 2015.



Jae Pudewell, Director

ATTEST:



Sammy L. Egbert, City Recorder

**FORM
LB-1**

NOTICE OF BUDGET HEARING

A public meeting of the City of Coburg will be held on June 9, 2015 at 7:00 a.m. at City Hall
(Governing body) (Date) p.m.

91136 N. Willamette Street, Coburg, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 2015 as approved by the City of Coburg Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at 91136 N. Willamette Street, Coburg, OR
(Street address)

between the hours of 8 a.m., and 5 p.m., or online at www.coburgoregon.org This

budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;

different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Jae Pudewell, Mayor	Telephone number (541) 682-7850	E-mail mayor@ci.coburg.or.us
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FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 13 –20 14	Adopted Budget This Year: 20 14 –20 15	Approved Budget Next Year: 20 15 –20 16
1. Beginning Fund Balance/Net Working Capital	440,924.00	1,283,226.00	2,507,270.00
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges.....	606,955.00	4,712,183.00	2,252,896.00
3. Federal, State & all Other Grants, Gifts, Allocations & Donations.....	2,878,080.00	78,250.00	635,250.00
4. Revenue from Bonds & Other Debt.....	582,341.00	6,000,000.00	0.00
5. Interfund Transfers/Internal Service Reimbursements	0.00	702,107.00	1,220,019.00
6. All Other Resources Except Current Year Property Taxes.....	4,922,055.00	4,491,772.00	0.00
7. Current Year Property Taxes Estimated to be Received.....	421,172.00	463,500.00	515,500.00
8. Total Resources—add lines 1 through 7.....	9,851,527.00	17,731,038.00	7,130,935.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services	958,807.00	916,322.00	988,221.00
10. Materials and Services	9,088,275.00	2,083,904.00	897,690.00
11. Capital Outlay	758,411.00	97,280.00	647,500.00
12. Debt Service	221,996.00	9,584,421.00	1,162,186.00
13. Interfund Transfers.....	0.00	702,107.00	990,019.00
14. Contingencies.....	0.00	2,179,332.00	500,000.00
15. Special Payments.....	0.00		
16. Unappropriated Ending Balance and Reserved for Future Expenditure ...	-1,175,962.00	2,167,672.00	1,945,319.00
17. Total Requirements—add lines 9 through 16.....	9,851,527.00	17,731,038.00	7,130,935.00

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program	FTE for Unit or Program		
Name Administration	97,201	292,944	293,558
FTE	1.25	3.0	3.0
Name Planning	53,197	1,650	0
FTE	.60	.1	0
Name Police	300,303	271,631	276,828
FTE	4	3	3
Name Municiple Court	76,475	75,459	114,459
FTE	1	1	1

Name Public Works	222,155	202,641	303,376
FTE	3.30	4.0	4
Not Allocated to Organizational Unit or Program	256,170	0	0
FTE	3.30	0	0
Total Requirements	1,005,246.00	844,325.00	988,221.00
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.7506 Per \$1000)	3.7506	3.7506	3.7506
Local Option Levy			
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	749,029.00	0.00
Other Bonds	16,724,771.00	0.00
Other Borrowings	2,728,573.53	0.00
Total	20,202,373.53	0.00

*If more space is needed to complete any section of this form, use the space below or add sheets.

• Submit two (2) copies to county assessor by July 15.

Check here if this is an amended form.

Notification

COBURG URBAN RENEWAL AGENCY
(Agency Name)

authorizes its 2015-16 ad valorem tax increment amounts

by plan area for the tax roll of

LANE COUNTY.
(County Name)

Anne Heath
(Contact Person)

541-682-7870
(Telephone Number)

July 1, 2015
(Date Submitted)

P.O. Box 8316, Coburg, Oregon 97408
(Agency's Mailing Address)

anne.heath@ci.coburg.or.us
(Contact Person's E-mail Address)

Yes, the agency has filed an impairment certificate by May 1 with the assessor (ORS 457.445).

Part 1: Option One Plans (Reduced Rate).For definition of Option One plans, see ORS 457.435(2)(a)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	Special Levy Amount**
	\$ _____ Or	Yes ____	\$ _____
	\$ _____ Or	Yes ____	\$ _____
	\$ _____ Or	Yes ____	\$ _____
	\$ _____ Or	Yes ____	\$ _____

Part 2: Option Three Plans (Standard Rate).For definition of Option Three plans, see ORS 457.435(2)(c)

Plan Area Name	Increment Value to Use***	100% from Division of Tax***	Special Levy Amount****
	\$ _____ Or		
	\$ _____ Or		
	\$ _____ Or		

Part 3: Other Standard Rate Plans.For definition of standard rate plans, see ORS 457.445(2)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	
Coburg Urban Renewal District	\$ _____ Or	Yes X	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	

Part 4: Other Reduced Rate Plans.For definition of reduced rate plans, see ORS 457.445(1)

Plan Area Name	Increment Value to Use*	100% from Division of Tax*	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	
	\$ _____ Or	Yes ____	

Notice to Assessor of Permanent Increase in Frozen Value.Effective 2015-2016, permanently increase frozen value to:

Plan Area Name	New frozen value \$ _____
Plan Area Name	New frozen value \$ _____

* All Plans except Option Three Enter amount of Increment Value to Use that is less than 100% Or check "Yes" to receive 100% of division of tax. Do NOT enter an amount of Increment Value to Use AND check "Yes"

** If an Option One plan enters a Special Levy Amount, you MUST check "Yes" and NOT enter an amount of Increment to Use.

*** Option Three plans enter EITHER an amount of Increment Value to Use to raise less than the amount of division of tax stated in the 1998 ordinance under ORS 457.435(2)(c) OR the Amount from Division of Tax stated in the ordinance, NOT both.

**** If an Option Three plan requests both an amount of Increment Value to Use that will raise less than the amount of division of tax stated in the 1998 ordinance and a Special Levy Amount, the Special Levy Amount cannot exceed the amount available when the amount from division of tax stated in the ordinance is subtracted from the plan's Maximum Authority.

MINUTES

Coburg Urban Renewal Agency
Regular Session
June 9, 2015 – 6:30 p.m.
Coburg City Hall
91136 North Willamette -- Coburg

DIRECTORS PRESENT: Sharyl Abbaspour, Jerry Behney, Patrick Kocurek, Don Nelson,
Jae Pudewell, Ray Smith, Steve Stearns

DIRECTORS ABSENT:

STAFF PRESENT: Petra Schuetz, Bob Butler, Sammy Egbert, Anne Heath, Larry Larson

RECORDED BY: Mary Feldman

I. CALL TO ORDER

Director Pudewell called the meeting of the Coburg Urban Renewal Agency to order at 6:50 p.m.

II. ROLL CALL FOR QUORUM

Petra Schuetz called the roll and stated that a quorum was present.

III. CITIZEN TESTIMONY

No public comments were offered.

IV. RESPONSE BY DIRECTORS

None

V. CONSENT AGENDA

- Minutes of February 10, 2015

Director Smith moved, seconded by Director Behney, to approve the February 10 minutes as presented. The motion carried unanimously, 7:0.

VI. FINANCE

- **Financial Update**

Finance Director Anne Heath directed attention to the report in the packet that had been reconciled as of April 30, with a total cash value of \$199,803. Information in the report responded to councilor questions about the loan payoff on waste water improvements and removal of the loan in the Audit report.

Director Pudewell clarified that reconciling the audit report as of the beginning of the year meant the beginning fund balance had been audited.

- **Public Hearing on Resolution 2015-02-U**

Director Pudewell opened the public hearing at 6:54 p.m. No ex parte contacts or conflicts of interested were declared.

Ms. Heath reported the budget was as approved by the Budget Committee with the exception of a change in the ending balance due to the updated beginning balance. She described it as a simple budget consisting mostly of expenses for materials and services and transfers of receipts for Debt Service. After discussion, the Budget Committee had opted to leave funds in the URA instead of transferring everything, resulting in a Debt Service transfer of \$230,000 and leaving an ending fund balance of \$269,252.

Director Smith asked how much staff time City staff spent on the URA. Ms. Heath said administrative expenses for staff time could be billed to the URA but had not been in the past. She estimated she likely spent about an hour or two per quarter to reconcile and prepare the report. Director Smith asked to see the cost for her time to be pulled from the correct fund so it should be billed to the URA in the future.

Director Nelson questioned why there still was a line item for United Front which had not been used for at least three years. Ms. Heath responded that line items had to remain on the budget for three years regardless of whether there continued to be a budget for them. Director Pudewell said removing unused line items when three years had elapsed should be added to the work plan.

There was no public testimony and Director Pudewell closed the public hearing at 7 p.m.

Director Smith moved, seconded by Director Abbaspour, to adopt Resolution 2015-02-U authorizing the Coburg Urban Renewal Agency Budget for Fiscal Year 2015-16, creating expenditure appropriations, and certifying to the County Assessor a request for the Coburg Urban Renewal Agency Plan an area for a maximum amount of revenue that may be raised by dividing the taxes under Section 1C, Article IX, of the Oregon Constitution and ORS Chapter 457. The motion carried 5:1 with Director Nelson opposed.

- **Audit Report for Urban Renewal Agency Through June 30, 2014**

Pauly Rogers called attention to two letters in the packet: "Communication to the Governing Body" and the "Management Letter." The first described the purpose, standards, scope, timing, and results of an audit. Mr. Rogers commended staff's significant improvement in its work to ensure that things were reconciled and balanced. The management letter contained four findings of significant deficiencies and recommendations for addressing them.

Director Pudewell noted this was a review of an audit for the fiscal year prior to the current one and a lot had been learned since that time. He asked whether in Mr. Rogers' opinion progress was being made as demonstrated by work being done this year. Mr. Rogers said yes and there continued to be items within the City that staff was still working to improve. The deficiencies listed were receiving attention and the board and staff were working hard to attend to detail

more than in the past. Regarding the timing of the report, Mr. Rogers said the state required its completion by December 31 and that deadline had not been met but should be next year.

Director Pudewell responded that the process had not begun as early as it should have last fall. Mr. Rogers again commended staff for its work and attention and said getting the balances correct and completing the reconciliation was what had delayed the process.

Director Pudewell committed himself to working diligently to ensure the deadline was met in 2015.

VII. ADJOURNMENT

The meeting adjourned at 7:10 p.m.

ACCEPTANCE

Approved: _____
Date

Yes: _____ No: _____ Abstained: _____

Jae Pudewell, Chair Date: _____

Sammy L. Egbert, City Recorder Date: _____