

# CITY OF COBURG



## ADOPTED BUDGET

Fiscal Year 2014-2015

*Includes:*

Coburg Urban Renewal Agency



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# Budget Schedule

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

# 2014-15 City of Coburg Budget Calendar

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| Task  | Date           |
|---|----------------|
| 1. Appoint Budget Officer and Budget Committee  | March 11, 2014 |
| 2. Proposed Budget Complete   | April 22, 2014 |
| 3. 1 <sup>st</sup> Budget Committee Meeting   | April 29, 2014 |
| 4. 2 <sup>nd</sup> Budget Committee Meeting   | May 6, 2014    |
| 5. BUDGET HEARING to approve budget   | May 13, 2014   |
| 6. City COUNCIL MEETING:<br><ul style="list-style-type: none"> <li>a. Adopt Budget</li> <li>b. Make appropriations</li> <li>c. Impose tax</li> <li>d. Accepting state revenue</li> </ul>                                | June 10, 2014  |
| 7. Submit tax certification document to County Assessor   | July 15, 2014  |
| 8. Submit complete budget documents to County Clerk<br><ul style="list-style-type: none"> <li>a. Budget Message</li> <li>b. Appropriations</li> <li>c. Publication Certificates</li> <li>d. Tax Certificates</li> </ul> | Sept. 30, 2014 |

# GUARD PUBLISHING COMPANY

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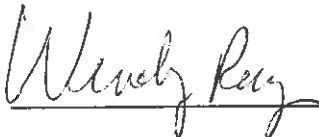
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COUNTY OF LANE, } ss.

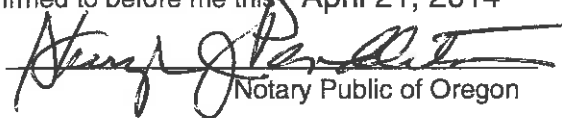
I, **Wendy Raz**, being first duly affirmed, depose and say that I am the Advertising Manager, or his principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **Notice of Budget Committee Meeting** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper for **one** successive and consecutive **Day(s)** in the following issues:

**April 18, 2014**

**PUBLIC NOTICE  
NOTICE OF BUDGET COMMITTEE  
MEETING FOR CITY OF COBURG**  
A public Meeting of the Budget Committee of the City of Coburg, Lane County, State of Oregon to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held at Coburg City Hall, 91136 N. Willamette, Coburg, OR 97408. The meeting will take place on Tuesday, April 29, 2014 at 6:45 PM.  
The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.  
An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at that meeting and discuss the proposed programs with Budget Committee. The meeting for public comment will be on Tuesday, May 6, 2014 at 6:45 PM at Coburg City Hall, 91136 N. Willamette, Coburg, Oregon 97408.  
A copy of the budget document may be inspected on or obtained on or after April 22, 2014 at Coburg City Hall, 91136 N. Willamette, Coburg OR 97408, 8:00 AM to 5:00 PM  
Also noticed at coburgoregon.org  
**No. 5938952 - April 18, 2014**



Subscribed and affirmed to before me this **April 21, 2014**

  
Notary Public of Oregon

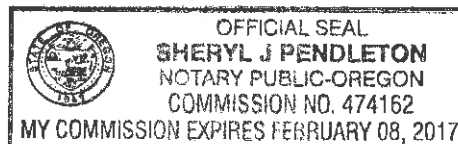
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Case: **April 29, 2014**

Ad Price: **\$80.0**

City of Coburg - 2014-15 Adopted Budget



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**April 18, 2014**

**PUBLIC NOTICE  
NOTICE OF BUDGET COMMITTEE  
MEETING FOR CITY OF COBURG  
URBAN RENEWAL AGENCY**

A public meeting of the Budget Committee of the City Coburg Urban Renewal Agency, Lane County, State of Oregon to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Coburg City Hall, 91136 N. Willamette, Coburg, OR 97408. The meeting will take place on April 29, 2014 at 6:30 PM.

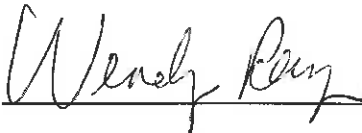
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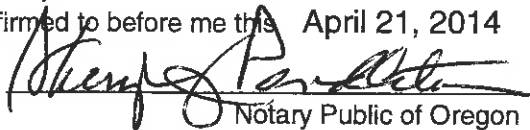
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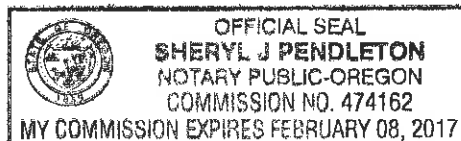
Also noticed at [coburgoregon.org](http://coburgoregon.org)

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City of Coburg - 2014-15 Adopted Budget

5 of 121



# Budget Committee

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**



## CITY OF COBURG 2014-15 Budget Committee

| Name                              | Term Length | Term Expires |
|-----------------------------------|-------------|--------------|
| <b>Council Members</b>            |             |              |
| Jae Pudewell                      | 2 years     | 12-31-2014   |
| Brian Pech                        | 4 years     | 12-31-2014   |
| Don Nelson                        | 4 years     | 12-31-2014   |
| Jeffrey Kaliner                   | 4 years     | 12-31-2014   |
| Jerry Behney                      | 4 years     | 12-31-2016   |
| Sharyl Abbaspour                  | 4 years     | 12-31-2016   |
| Ray smith                         | 4 years     | 12-31-2016   |
| <b>Citizen Members</b>            |             |              |
| Linda Kroeger                     | 3 years     | 6-30-2015    |
| Vacant                            | 3 years     | 6-30-2015    |
| Coleen Marshall                   | 3 years     | 6-30-2016    |
| Stephen Perry                     | 3 years     | 6-30-2016    |
| Terry Dawson                      | 3 years     | 6-30-2014    |
| Jeffrey Milam                     | 3 years     | 6-30-2014    |
| <b>Staff</b>                      |             |              |
| Petra Schuetz, City Administrator |             |              |
| Anne Heath, Finance Director      |             |              |





# Budget Message

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

April 29, 2014

Mayor Jae Pudewell  
Members of the Coburg Budget Committee

## Overview of 2014-15 Budget

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Following is the 2014-15 Coburg Proposed Budget. The Budget will be balanced and was developed by staff to maintain existing service levels provided by the City and address goals of the City Council.

With the changes in Finance Director Position, the city initiated a review of the City's financial reporting and determined that the City would be better served if the accounting is done on an accrual basis rather than a modified cash basis. This change requires that all assets and liabilities are recorded on the general ledger and that all internal inter-fund loans are also recorded.

The review also resulted in a change to the allocation of administration costs to the enterprise funds, sewer, water, and street. Rather than split all the invoices and payroll transactions, the administrative costs are budgeted in general fund administration and allocated to the enterprise funds based on a standard cost allocation methodology. In addition to efficiency it allows management and Council to see the actual expenses.

In order to better understand department impacts on the General Fund, General fund revenue has now been associated with the department that generates the revenue. That change is reflected in the 2014-15 Proposed Budget.

These changes will provide clarity and transparency to financial transactions for the City and are reflected in the 2014-15 Proposed Budget.

After three years of significant investment in Coburg wastewater, water, and transportation infrastructure, this year's budget aims to protect and maintain these investments while maintain the same level of service and program areas.

## Significant Projects Completed in FY 2013-14

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- The 2014-15 budget reflects some changes from 2013-14. The wastewater project is substantially complete and we are budgeting to finalize the project in 2014-15.

- The Coburg I-5 Interchange Improvement Project (Phase 1) was completed by the Oregon Department of Transportation which included the first built segment of the Coburg Loop Multi-Use Path system.
- City Hall moved to a new location at 91136 N Willamette St. after a purchase and exchange with the building at 91069 N Willamette St. (old City Hall building).
- Successful implementation of the second year of the Limited Income Assistance program for community members who struggle to pay their utility bills.
- Completed Utility Rates Study which resulted in a revenue neutral fee structure which was applied to both water and wastewater fee structures.
- Implemented a merit-based pay structure for staff based on a 2013 market analysis.
- Completed and implemented Wastewater Systems Development Charges.

## Budget Highlights

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The proposed budget for FY2014-15 has a combined operating expense and capital budget totaling \$3.5 million. This represents a decrease of \$6.3 Million dollars from the adopted FY2013-14 Budget. This significant decrease is due to the near completion of the Wastewater Project.

Resources have also decreased from \$9.7 Million in FY2013-14 to \$5.2 Million in FY2014-15. This decrease is also to the near completion of the Wastewater Project.

The proposed budget funds a total workforce of 13.75 Full Time Equivalent (FTE), an increase of .25 FTE from the current workforce. The following is a summary of these personnel changes:

- Reduction of Accountant from .75 FTE to .5
- Increase of .5 Planning Technician

Total Personal Services costs are budgeted to be flat between the current adopted year budget and the proposed FY2014-15 Budget. Key personnel services' cost increases in this proposed budget are as follows:

- Medical and Dental Insurance costs are budgeted to increase by 5%. This small increase can be attributed to the change to CIS and their ability to manage the insurance carriers
- PERS is budgeted at \$88,735 less than 2013-14 budget.
- Significant effort and consideration went into developing a merit-based compensation system and a market analysis that served as a basis to make compensation adjustments. In order to maintain its relevancy a 2.5% Cost of Living increase is included in the FY 2014-15 budget.

## General Fund

The General Fund is the primary operating fund for the City and it is the fund that most citizens equate to primary city services and programs. The General Fund is split into six major divisions:

- Administration
- Police
- Municipal Court
- Planning
- Economic Development
- Facility Management

The General Fund budget for Material and Services for FY2014-15 is approximately 6% higher than the adopted FY2013-14. This increase is substantially due to the interest payment due on the new city hall of \$24,000 that was approved by City Council November 2013.

### Administration

The Administration Department budget reflects the change in how the City's administrative overhead is distributed to the enterprise funds. All personal services and material and supplies costs are budgeted in total and are then reimbursed by a transfer from the enterprise funds. The budget includes \$50,000 deficit reduction resolved by Council and \$7,000 for the new computers required because Microsoft has discontinued support of Windows XP.

### Planning

Planning budget for 2014-15 includes the addition of a .5 FTE Planning Technician to assist the City Administrator with the planning functions. As a result of this FTE increase, contract services and LCOG services for planning have been reduced. The Planning budget also includes General Fund revenue associated with Planning of \$18,000 which reduces Planning's impact on the General Fund.

### Police

Police budget anticipates \$90,000 in Fines and Bails, the same amount budgeted in FY2013-14. FTE's remain the same as last year and material and services have reduced by approximately 3%. The one addition to the Police budget is \$20,000 capital outlay for replacement of a vehicle with over 120,000 miles, three bullet proof vests (required by OSHA) and a radio which is 8 years old.

### Municipal Court

General Fund revenues associated with the Municipal Court are associated with Municipal Court expenses in this budget. This makes the Municipal Court impact on the General Fund clearer. There are no significant changes in the Municipal Court budget from 2013-14 to 2014-15 with the exception of the Section 6B State Assessment that was budgeted at \$19,000 last year and is not budgeted in FY2014-15.

### Facilities Management

Facility Maintenance has \$ 46,050 in material and services for 2014-15. This is a 27% increase in over FY2013-14. The increase in expense anticipates an increase in cost of maintaining the new larger City Hall.

### Economic Development

FY2014-15 budget includes \$17,200 for material and services. This budget is to develop an Economic Development Strategy task to create a cohesive image for the City. A marketable identity is the cornerstone of successful economic development. Funds would be used to better articulate our narrative and develop a more cohesive brand.

### Parks

In FY2013-14 ODOT completed a project that realigned the intersection by McDonald's, just off of I-5. Included in the project was the installation of landscaping along the right-of-way. That landscaping is now the City's responsibility to maintain. \$12,000 is included in the FY2014-15 Parks budget for contract labor to maintain this landscape.

### Street

The Street Operating Budget has small adjustments for FY 2015 with one exception for repairs on Roberts Rd. and at least one residential street, S. Miller. When ODOT completed the I-5 Roberts Rd realignment a maintenance problem intensified at the new intersection of S. Coburg Industrial Rd and Roberts Rd. The increased use by trucks and R.V's to access the commercial area is causing the asphalt to fail. Large potholes continue to develop in the asphalt; this is also affecting the subgrade below the asphalt. . A \$50,000 Special City Allotment Grant from ODOT has been applied for which, if awarded, would be completed in 2015.

S. Miller is a short but well-traveled residential street that is used to access the commercial area on Delaney St. and the residential area south of Pearl St. It is one of the many failing streets. The Public Works Director recommends a 2" overlay this year; this will delay a future re-build..

### Water

The Water Department Operating Budget does not anticipate and expenditures out of the recent norm in FY2015. Operators will continue with the water meter replacement program which was initiated FY 2014. The goal is to replace *at least* 10% annually, any meter 15 years or older. There are approximately 225 meters eligible for replacement..

The water system is due for an inspection in FY2015 from The Oregon State Health Department. This type of inspection takes place at 3-year intervals. The cost of the inspection will be \$700 and will be scheduled for later this year.

Currently there are three Certified Water Operators on staff and one Certified Backflow Technician.

In water year 2013 the two City wells produced 12,353,292 cu-feet of water (92,402,624 gallons). The peak consumption month was in August. Peaks flows into the distribution system (4:00am-8:00am) reached as much 850 gallons per minute.

Flows during off peak average around 250 gallons per minute. The two production wells are capable of supplying 1,100 gallons a minute. The system has 20,000 gallons of storage available for normal consumption an additional 80,000 gallons for fire suppression.

## Sewer

The Wastewater Treatment Plant is processing +/- 95,000 gallons of sewage a day, and is well within the parameters of the NPDES permit. Since the collection system was placed online in 2013 year there have been three leaks caused by contractors installing other utilities, gas, phone and one line damaged do to freezing weather.

At start up, all of the waste analysis was outsourced to a local lab. The sampling schedule was much more frequent than it is now under normal operation. The sampling cost during this startup period was significant; around \$25,000. Currently there are two Operators trained to perform the daily required sampling which has dramatically reduced cost. The estimated off site cost for FY2015 is estimated at \$5,000. This is for occasional lab work to check the operators accuracy against their sampling results, and if required, emergency sampling. There have been several minor warranty claims addressed during the first eight months of operation.

Items of importance and included in the FY2014-15 Budget;

1. \$25,000 for Wastewater Treatment Facility Filter/Filters replacement:  
Funds must be set aside for filter/filters replacement. The two filters must be replaced every 7-12 years. The filter performance will determine when the it will be replaced.
2. \$45,000 septic tank maintenance:  
The onsite septic tanks and STEP pumps will require occasion pumping and maintenance. From experience some of the commercial and R.V. sites require more frequent service, some as often as every other month.
3. \$6,000 Overtime:  
The Treatment Plant must be staffed seven days a week including Holidays. Three operators take turns on weekends and holidays to check the plant and perform daily routine sampling. Most of the estimated overtime will be used for after hour call outs for the collection system.

4. \$25,000 Chemicals:

This was calculated from actual chemical usage during the first eight month of operation. The Operator is still trying to fine tune the process to decrease cost.



Jenni Lipscomb  
Budget Officer



# Budget Summary

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**



| <b>Net Income<br/>by Fund</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|-------------------------------|------------------------|------------------------|---------------------------------|------------------------------------|---------------------------------|
| 001 General                   | 21,898                 | (13,648)               | 23,189                          | 37,674                             | 90,237                          |
| 002 Park                      | (1,828)                | 14,078                 | (1,575)                         | (2,050)                            | -                               |
| 003 Street                    | (6,234)                | (10,168)               | (9,450)                         | (11,675)                           | 35,679                          |
| 004 Water                     | (65,033)               | (42,930)               | (81,405)                        | (89,330)                           | 82,057                          |
| 005 Sewer                     | (135,423)              | (65,237)               | -                               | -                                  | 21,026                          |
| 022 Parks Capital             | 20                     | (321)                  | (2,475)                         | (2,475)                            | -                               |
| 023 Street Capital            | 25                     | 3,523                  | (2,452)                         | (2,452)                            | 4,082                           |
| 024 Water Capital             | (13,968)               | (15,828)               | (17,951)                        | (22,126)                           | 2,041                           |
| 025 Sewer Capital             | 26,954                 | 1,169,861              | 16,082,676                      | 2,423,783                          | (1,230,876)                     |
| 026 Sewer Debt                | -                      | -                      | -                               | -                                  | 812,716                         |
| <b>Grand Total</b>            | <b>(173,589)</b>       | <b>1,039,328</b>       | <b>15,990,557</b>               | <b>2,331,349</b>                   | <b>(183,038)</b>                |

| <b>Summary by Fund by Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <b>001 General</b>                 | <b>0</b>               | <b>0</b>               | <b>-</b>                            | <b>0</b>                           | <b>(0)</b>                      |
| 1-Revenue                          | 890,892                | 920,296                | 986,485                             | 1,391,127                          | 968,021                         |
| 2-Personal Services                | (511,090)              | (546,733)              | (530,421)                           | (530,421)                          | (842,674)                       |
| 3-Materials & Services             | (320,904)              | (355,212)              | (338,375)                           | (557,375)                          | (360,840)                       |
| 4-Capital Outlay                   | -                      | -                      | -                                   | (930,052)                          | (12,000)                        |
| 5-Debt Proceeds                    | -                      | -                      | -                                   | 690,000                            | -                               |
| 6-Debt Service                     | -                      | -                      | (10,500)                            | (10,500)                           | (41,546)                        |
| 7-Transfer In                      | -                      | -                      | -                                   | -                                  | 534,765                         |
| 7-Transfer Out                     | (37,000)               | (32,000)               | (84,000)                            | (85,105)                           | (154,989)                       |
| 8-Contingency                      | -                      | (14,000)               | -                                   | -                                  | -                               |
| 8-Fund Balance Beginning           | (403,744)              | (381,847)              | (395,495)                           | (395,495)                          | (427,821)                       |
| 8-Fund Balance Ending              | 381,847                | 409,495                | 372,306                             | 427,821                            | 337,084                         |
| <b>002 Park</b>                    | <b>(0)</b>             | <b>(0)</b>             | <b>-</b>                            | <b>-</b>                           | <b>-</b>                        |
| 1-Revenue                          | 2,136                  | 150                    | 100                                 | 100                                | 64,000                          |
| 2-Personal Services                | (22,834)               | (9,544)                | (12,300)                            | (12,300)                           | -                               |
| 3-Materials & Services             | (16,130)               | (8,528)                | (23,125)                            | (23,600)                           | (106,350)                       |
| 6-Debt Service                     | -                      | -                      | (250)                               | (250)                              | -                               |
| 7-Transfer In                      | 35,000                 | 32,000                 | 34,000                              | 34,000                             | 82,342                          |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (39,992)                        |
| 8-Contingency                      | -                      | (2,500)                | (825)                               | (825)                              | (6,000)                         |
| 8-Fund Balance Beginning           | (3,587)                | (5,415)                | 8,663                               | 8,663                              | 6,613                           |
| 8-Fund Balance Ending              | 5,415                  | (6,163)                | (6,263)                             | (5,788)                            | (613)                           |
| <b>003 Street</b>                  | <b>0</b>               | <b>0</b>               | <b>-</b>                            | <b>-</b>                           | <b>-</b>                        |
| 1-Revenue                          | 120,526                | 105,124                | 126,600                             | 126,600                            | 191,700                         |
| 2-Personal Services                | (76,063)               | (58,387)               | (64,350)                            | (66,575)                           | -                               |
| 3-Materials & Services             | (50,697)               | (56,904)               | (70,200)                            | (70,200)                           | (85,200)                        |
| 6-Debt Service                     | -                      | -                      | (1,500)                             | (1,500)                            | -                               |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (70,821)                        |
| 8-Contingency                      | -                      | (4,000)                | (2,100)                             | (2,100)                            | (150,000)                       |
| 8-Fund Balance Beginning           | 149,151                | 142,918                | 132,750                             | 132,750                            | 121,075                         |
| 8-Fund Balance Ending              | (142,918)              | (128,750)              | (121,200)                           | (118,975)                          | (6,754)                         |
| <b>004 Water</b>                   | <b>(0)</b>             | <b>0</b>               | <b>-</b>                            | <b>-</b>                           | <b>0</b>                        |
| 1-Revenue                          | 408,059                | 479,786                | 412,550                             | 412,550                            | 577,700                         |
| 2-Personal Services                | (117,213)              | (144,174)              | (145,505)                           | (153,430)                          | -                               |
| 3-Materials & Services             | (82,368)               | (100,352)              | (94,600)                            | (94,600)                           | (88,200)                        |
| 4-Capital Outlay                   | (2,710)                | (51,993)               | (7,500)                             | (7,500)                            | -                               |
| 6-Debt Service                     | (240,801)              | (226,198)              | (246,350)                           | (246,350)                          | (220,832)                       |
| 7-Transfer Out                     | (30,000)               | -                      | -                                   | -                                  | (186,611)                       |
| 8-Contingency                      | -                      | -                      | (300)                               | (300)                              | (40,000)                        |
| 8-Fund Balance Beginning           | 158,378                | 93,345                 | 50,415                              | 50,415                             | (38,915)                        |
| 8-Fund Balance Ending              | (93,345)               | (50,415)               | 31,290                              | 39,215                             | (3,142)                         |
| <b>005 Sewer</b>                   | <b>-</b>               | <b>(0)</b>             | <b>-</b>                            | <b>-</b>                           | <b>-</b>                        |
| 1-Revenue                          | (85)                   | (35)                   | -                                   | -                                  | 500,000                         |
| 2-Personal Services                | -                      | -                      | -                                   | -                                  | (71,997)                        |
| 3-Materials & Services             | -                      | -                      | -                                   | -                                  | (192,350)                       |
| 4-Capital Outlay                   | -                      | -                      | -                                   | -                                  | (25,000)                        |
| 6-Debt Service                     | (135,338)              | (65,202)               | -                                   | -                                  | -                               |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (189,627)                       |

| <b>Summary by Fund by Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| 8-Fund Balance Beginning           | 59,328                 | (76,095)               | (141,332)                           | (141,332)                          | (141,333)                       |
| 8-Fund Balance Ending              | 76,095                 | 141,332                | 141,332                             | 141,332                            | 120,307                         |
| <b>022 Parks Capital</b>           | -                      | -                      | -                                   | -                                  | -                               |
| 1-Revenue                          | 20                     | 2,239                  | 408,050                             | 408,050                            | -                               |
| 3-Materials & Services             | -                      | -                      | (2,525)                             | (2,525)                            | -                               |
| 4-Capital Outlay                   | -                      | (2,560)                | (408,000)                           | (408,000)                          | -                               |
| 8-Contingency                      | -                      | -                      | (13,400)                            | (13,400)                           | (80,000)                        |
| 8-Fund Balance Beginning           | 91,790                 | 91,811                 | 91,489                              | 91,489                             | 89,014                          |
| 8-Fund Balance Ending              | (91,811)               | (91,489)               | (75,614)                            | (75,614)                           | (9,014)                         |
| <b>023 Street Capital</b>          | -                      | -                      | -                                   | -                                  | -                               |
| 1-Revenue                          | 25                     | 53,523                 | 48                                  | 48                                 | 5,000                           |
| 3-Materials & Services             | -                      | -                      | (2,500)                             | (2,500)                            | -                               |
| 4-Capital Outlay                   | -                      | (50,000)               | -                                   | -                                  | -                               |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (918)                           |
| 8-Contingency                      | -                      | -                      | (10,000)                            | (10,000)                           | (200,000)                       |
| 8-Fund Balance Beginning           | 216,967                | 216,992                | 220,515                             | 220,515                            | 218,063                         |
| 8-Fund Balance Ending              | (216,992)              | (220,515)              | (208,063)                           | (208,063)                          | (22,145)                        |
| <b>024 Water Capital</b>           | <b>(0)</b>             | <b>(0)</b>             | -                                   | -                                  | -                               |
| 1-Revenue                          | 24                     | 2,447                  | 2,424                               | 2,424                              | 2,500                           |
| 2-Personal Services                | (32,841)               | (10,390)               | (3,775)                             | (7,950)                            | -                               |
| 3-Materials & Services             | (53)                   | (7,885)                | (10,100)                            | (10,100)                           | -                               |
| 4-Capital Outlay                   | (60,990)               | -                      | (6,500)                             | (6,500)                            | -                               |
| 5-Debt Proceeds                    | 49,890                 | -                      | -                                   | -                                  | -                               |
| 7-Transfer In                      | 30,000                 | -                      | -                                   | -                                  | -                               |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (459)                           |
| 8-Contingency                      | -                      | (10,000)               | (25,000)                            | (25,000)                           | -                               |
| 8-Fund Balance Beginning           | 41,921                 | 27,953                 | 12,125                              | 12,125                             | (10,001)                        |
| 8-Fund Balance Ending              | (27,953)               | (2,125)                | 30,826                              | 35,001                             | 7,960                           |
| <b>025 Sewer Capital</b>           | <b>(0)</b>             | <b>0</b>               | -                                   | -                                  | -                               |
| 1-Revenue                          | 1,587,012              | 2,447,159              | 2,972,900                           | 4,336,757                          | 317,291                         |
| 2-Personal Services                | (48,219)               | (113,414)              | (252,395)                           | (252,395)                          | -                               |
| 3-Materials & Services             | (163,176)              | 931,365                | (138,800)                           | (138,800)                          | (163,094)                       |
| 4-Capital Outlay                   | (6,621,971)            | (8,264,957)            | (6,150,340)                         | (7,061,583)                        | (2,436,849)                     |
| 5-Debt Proceeds                    | 5,273,308              | 6,169,708              | 19,656,411                          | 5,544,904                          | 1,025,466                       |
| 6-Debt Service                     | -                      | -                      | (5,100)                             | (5,100)                            | -                               |
| 7-Transfer In                      | -                      | -                      | -                                   | -                                  | 50,000                          |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (23,690)                        |
| 8-Contingency                      | -                      | -                      | (1,142,380)                         | (1,142,380)                        | (1,600,000)                     |
| 8-Fund Balance Beginning           | (704,969)              | (678,015)              | 491,845                             | 491,845                            | 2,915,628                       |
| 8-Fund Balance Ending              | 678,015                | (491,845)              | (15,432,141)                        | (1,773,248)                        | (84,752)                        |
| <b>026 Sewer Debt</b>              | -                      | -                      | -                                   | -                                  | -                               |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 2,586,511                       |
| 6-Debt Service                     | -                      | -                      | -                                   | -                                  | (1,773,795)                     |
| 8-Fund Balance Beginning           | -                      | -                      | -                                   | -                                  | -                               |
| 8-Fund Balance Ending              | -                      | -                      | -                                   | -                                  | (812,716)                       |
| <b>Grand Total</b>                 | <b>(1)</b>             | <b>(1)</b>             | -                                   | <b>0</b>                           | <b>0</b>                        |

| <b>Summary by Fund By Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <b>Building</b>                    | -                      | -                      | -                                   | -                                  | <b>18,600</b>                   |
| <b>000 NonDepartmental</b>         | -                      | -                      | -                                   | -                                  | <b>25,000</b>                   |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 25,000                          |
| <b>001 Administration</b>          | -                      | -                      | -                                   | -                                  | <b>(6,000)</b>                  |
| 3-Materials & Services             | -                      | -                      | -                                   | -                                  | (6,000)                         |
| <b>001 Administration</b>          | -                      | -                      | -                                   | -                                  | <b>(400)</b>                    |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 9,600                           |
| 3-Materials & Services             | -                      | -                      | -                                   | -                                  | (10,000)                        |
| <b>General</b>                     | <b>0</b>               | <b>(0)</b>             | <b>-</b>                            | <b>0</b>                           | <b>(19,100)</b>                 |
| <b>000 NonDepartmental</b>         | <b>890,892</b>         | <b>920,296</b>         | <b>986,485</b>                      | <b>1,138,485</b>                   | <b>726,871</b>                  |
| 1-Revenue                          | 890,892                | 920,296                | 986,485                             | 1,138,485                          | 726,871                         |
| <b>001 Administration</b>          | <b>(166,234)</b>       | <b>(205,488)</b>       | <b>(164,726)</b>                    | <b>(1,243,778)</b>                 | <b>(417,150)</b>                |
| 2-Personal Services                | (126,105)              | (128,672)              | (100,701)                           | (100,701)                          | (292,944)                       |
| 3-Materials & Services             | (40,128)               | (76,816)               | (64,025)                            | (213,025)                          | (117,205)                       |
| 4-Capital Outlay                   | -                      | -                      | -                                   | (930,052)                          | (7,000)                         |
| <b>002 Facility Management</b>     | <b>(49,751)</b>        | <b>(39,577)</b>        | <b>(36,000)</b>                     | <b>906,642</b>                     | <b>(46,050)</b>                 |
| 1-Revenue                          | -                      | -                      | -                                   | 252,642                            | -                               |
| 3-Materials & Services             | (49,751)               | (39,577)               | (36,000)                            | (36,000)                           | (46,050)                        |
| 5-Debt Proceeds                    | -                      | -                      | -                                   | 690,000                            | -                               |
| <b>006 Planning</b>                | <b>(81,779)</b>        | <b>(73,789)</b>        | <b>(105,542)</b>                    | <b>(105,542)</b>                   | <b>13,400</b>                   |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 41,000                          |
| 2-Personal Services                | (29,203)               | (49,800)               | (52,942)                            | (52,942)                           | -                               |
| 3-Materials & Services             | (52,577)               | (23,989)               | (52,600)                            | (52,600)                           | (27,600)                        |
| <b>015 Police</b>                  | <b>(404,294)</b>       | <b>(424,482)</b>       | <b>(400,503)</b>                    | <b>(400,503)</b>                   | <b>(277,141)</b>                |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 96,550                          |
| 2-Personal Services                | (278,197)              | (298,283)              | (300,303)                           | (300,303)                          | (271,631)                       |
| 3-Materials & Services             | (126,097)              | (126,199)              | (100,200)                           | (100,200)                          | (97,060)                        |
| 4-Capital Outlay                   | -                      | -                      | -                                   | -                                  | (5,000)                         |
| <b>020 Municipal Court</b>         | <b>(110,557)</b>       | <b>(129,959)</b>       | <b>(138,025)</b>                    | <b>(138,025)</b>                   | <b>(61,684)</b>                 |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 53,500                          |
| 2-Personal Services                | (77,585)               | (69,978)               | (76,475)                            | (76,475)                           | (75,459)                        |
| 3-Materials & Services             | (32,971)               | (59,981)               | (61,550)                            | (61,550)                           | (39,725)                        |
| <b>025 Economic Dev</b>            | <b>(19,379)</b>        | <b>(28,649)</b>        | <b>(24,000)</b>                     | <b>(24,000)</b>                    | <b>(17,200)</b>                 |
| 3-Materials & Services             | (19,379)               | (28,649)               | (24,000)                            | (24,000)                           | (17,200)                        |
| <b>400 PW Admin</b>                | -                      | -                      | -                                   | -                                  | <b>(202,641)</b>                |
| 2-Personal Services                | -                      | -                      | -                                   | -                                  | (202,641)                       |
| <b>600 Debt</b>                    | -                      | -                      | <b>(10,500)</b>                     | <b>(10,500)</b>                    | <b>(41,546)</b>                 |
| 6-Debt Service                     | -                      | -                      | (10,500)                            | (10,500)                           | (41,546)                        |
| <b>700 Transfers</b>               | <b>(37,000)</b>        | <b>(32,000)</b>        | <b>(84,000)</b>                     | <b>(85,105)</b>                    | <b>379,776</b>                  |
| 7-Transfer In                      | -                      | -                      | -                                   | -                                  | 534,765                         |
| 7-Transfer Out                     | (37,000)               | (32,000)               | (84,000)                            | (85,105)                           | (154,989)                       |
| <b>800 Contingency</b>             | -                      | <b>(14,000)</b>        | -                                   | -                                  | -                               |

| <b>Summary by Fund By Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| 8-Contingency                      | -                      | (14,000)               | -                                   | -                                  | -                               |
| <b>900 Fund Balance</b>            | <b>(21,898)</b>        | <b>27,648</b>          | <b>(23,189)</b>                     | <b>(37,674)</b>                    | <b>(90,737)</b>                 |
| 8-Fund Balance Beginning           | (403,744)              | (381,847)              | (395,495)                           | (395,495)                          | (427,821)                       |
| 8-Fund Balance Ending              | 381,847                | 409,495                | 372,306                             | 357,821                            | 337,084                         |
| <b>006 Planning</b>                | -                      | -                      | -                                   | -                                  | <b>15,000</b>                   |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 15,000                          |
| <b>Park</b>                        | <b>(0)</b>             | <b>(0)</b>             | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>2,136</b>           | <b>150</b>             | <b>100</b>                          | <b>100</b>                         | <b>64,000</b>                   |
| 1-Revenue                          | 2,136                  | 150                    | 100                                 | 100                                | 64,000                          |
| <b>001 Administration</b>          | <b>(38,964)</b>        | <b>(18,072)</b>        | <b>(35,425)</b>                     | <b>(35,900)</b>                    | <b>(106,350)</b>                |
| 2-Personal Services                | (22,834)               | (9,544)                | (12,300)                            | (12,300)                           | -                               |
| 3-Materials & Services             | (16,130)               | (8,528)                | (23,125)                            | (23,600)                           | (106,350)                       |
| <b>600 Debt</b>                    | -                      | -                      | <b>(250)</b>                        | <b>(250)</b>                       | -                               |
| 6-Debt Service                     | -                      | -                      | (250)                               | (250)                              | -                               |
| <b>700 Transfers</b>               | <b>35,000</b>          | <b>32,000</b>          | <b>34,000</b>                       | <b>34,000</b>                      | <b>42,350</b>                   |
| 7-Transfer In                      | 35,000                 | 32,000                 | 34,000                              | 34,000                             | 82,342                          |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (39,992)                        |
| <b>900 Fund Balance</b>            | <b>1,828</b>           | <b>(14,078)</b>        | <b>1,575</b>                        | <b>2,050</b>                       | -                               |
| 8-Contingency                      | -                      | (2,500)                | (825)                               | (825)                              | (6,000)                         |
| 8-Fund Balance Beginning           | (3,587)                | (5,415)                | 8,663                               | 8,663                              | 6,613                           |
| 8-Fund Balance Ending              | 5,415                  | (6,163)                | (6,263)                             | (5,788)                            | (613)                           |
| <b>Parks Capital</b>               | -                      | -                      | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>20</b>              | <b>2,239</b>           | <b>408,050</b>                      | <b>408,050</b>                     | -                               |
| 1-Revenue                          | 20                     | 2,239                  | 408,050                             | 408,050                            | -                               |
| <b>001 Administration</b>          | -                      | <b>(2,560)</b>         | <b>(410,525)</b>                    | <b>(410,525)</b>                   | -                               |
| 3-Materials & Services             | -                      | -                      | (2,525)                             | (2,525)                            | -                               |
| 4-Capital Outlay                   | -                      | (2,560)                | (408,000)                           | (408,000)                          | -                               |
| <b>800 Contingency</b>             | -                      | -                      | <b>(13,400)</b>                     | <b>(13,400)</b>                    | <b>(80,000)</b>                 |
| 8-Contingency                      | -                      | -                      | (13,400)                            | (13,400)                           | (80,000)                        |
| <b>900 Fund Balance</b>            | <b>(20)</b>            | <b>321</b>             | <b>15,875</b>                       | <b>15,875</b>                      | <b>80,000</b>                   |
| 8-Fund Balance Beginning           | 91,790                 | 91,811                 | 91,489                              | 91,489                             | 89,014                          |
| 8-Fund Balance Ending              | (91,811)               | (91,489)               | (75,614)                            | (75,614)                           | (9,014)                         |
| <b>Sewer</b>                       | -                      | <b>(0)</b>             | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>(85)</b>            | <b>(35)</b>            | -                                   | -                                  | <b>433,164</b>                  |
| 1-Revenue                          | (85)                   | (35)                   | -                                   | -                                  | 500,000                         |
| 2-Personal Services                | -                      | -                      | -                                   | -                                  | (66,836)                        |
| <b>001 Administration</b>          | -                      | -                      | -                                   | -                                  | <b>(222,511)</b>                |
| 2-Personal Services                | -                      | -                      | -                                   | -                                  | (5,161)                         |
| 3-Materials & Services             | -                      | -                      | -                                   | -                                  | (192,350)                       |
| 4-Capital Outlay                   | -                      | -                      | -                                   | -                                  | (25,000)                        |
| <b>600 Debt</b>                    | <b>(135,338)</b>       | <b>(65,202)</b>        | -                                   | -                                  | -                               |
| 6-Debt Service                     | (135,338)              | (65,202)               | -                                   | -                                  | -                               |
| <b>700 Transfers</b>               | -                      | -                      | -                                   | -                                  | <b>(189,627)</b>                |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (189,627)                       |

| <b>Summary by Fund By Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <b>900 Fund Balance</b>            | <b>135,423</b>         | <b>65,237</b>          | -                                   | -                                  | <b>(21,026)</b>                 |
| 8-Fund Balance Beginning           | 59,328                 | (76,095)               | (141,332)                           | (141,332)                          | (141,333)                       |
| 8-Fund Balance Ending              | 76,095                 | 141,332                | 141,332                             | 141,332                            | 120,307                         |
| <b>Sewer Capital</b>               | <b>(0)</b>             | <b>0</b>               | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>1,587,012</b>       | <b>2,447,159</b>       | <b>2,972,900</b>                    | <b>4,336,757</b>                   | <b>317,291</b>                  |
| 1-Revenue                          | 1,587,012              | 2,447,159              | 2,972,900                           | 4,336,757                          | 317,291                         |
| <b>001 Administration</b>          | <b>(6,833,365)</b>     | <b>(7,447,006)</b>     | <b>(6,541,535)</b>                  | <b>(7,452,778)</b>                 | <b>(2,599,943)</b>              |
| 2-Personal Services                | (48,219)               | (113,414)              | (252,395)                           | (252,395)                          | -                               |
| 3-Materials & Services             | (163,176)              | 931,365                | (138,800)                           | (138,800)                          | (163,094)                       |
| 4-Capital Outlay                   | (6,621,971)            | (8,264,957)            | (6,150,340)                         | (7,061,583)                        | (2,436,849)                     |
| <b>600 Debt</b>                    | <b>5,273,308</b>       | <b>6,169,708</b>       | <b>19,651,311</b>                   | <b>5,539,804</b>                   | <b>1,025,466</b>                |
| 5-Debt Proceeds                    | 5,273,308              | 6,169,708              | 19,656,411                          | 5,544,904                          | 1,025,466                       |
| 6-Debt Service                     | -                      | -                      | (5,100)                             | (5,100)                            | -                               |
| <b>700 Transfers</b>               | -                      | -                      | -                                   | -                                  | <b>26,310</b>                   |
| 7-Transfer In                      | -                      | -                      | -                                   | -                                  | 50,000                          |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (23,690)                        |
| <b>800 Contingency</b>             | -                      | -                      | <b>(1,142,380)</b>                  | <b>(1,142,380)</b>                 | <b>(1,600,000)</b>              |
| 8-Contingency                      | -                      | -                      | (1,142,380)                         | (1,142,380)                        | (1,600,000)                     |
| <b>900 Fund Balance</b>            | <b>(26,954)</b>        | <b>(1,169,861)</b>     | <b>(14,940,296)</b>                 | <b>(1,281,403)</b>                 | <b>2,830,876</b>                |
| 8-Fund Balance Beginning           | (704,969)              | (678,015)              | 491,845                             | 491,845                            | 2,915,628                       |
| 8-Fund Balance Ending              | 678,015                | (491,845)              | (15,432,141)                        | (1,773,248)                        | (84,752)                        |
| <b>Sewer Debt</b>                  | -                      | -                      | -                                   | -                                  | -                               |
| <b>000 General</b>                 | -                      | -                      | -                                   | -                                  | <b>2,586,511</b>                |
| 1-Revenue                          | -                      | -                      | -                                   | -                                  | 2,586,511                       |
| <b>600 Debt</b>                    | -                      | -                      | -                                   | -                                  | <b>(1,773,795)</b>              |
| 6-Debt Service                     | -                      | -                      | -                                   | -                                  | (1,773,795)                     |
| <b>900 Fund Balance</b>            | -                      | -                      | -                                   | -                                  | <b>(812,716)</b>                |
| 8-Fund Balance Beginning           | -                      | -                      | -                                   | -                                  | -                               |
| 8-Fund Balance Ending              | -                      | -                      | -                                   | -                                  | (812,716)                       |
| <b>Street</b>                      | <b>0</b>               | <b>0</b>               | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>120,526</b>         | <b>105,124</b>         | <b>126,600</b>                      | <b>126,600</b>                     | <b>191,700</b>                  |
| 1-Revenue                          | 120,526                | 105,124                | 126,600                             | 126,600                            | 191,700                         |
| <b>001 Administration</b>          | <b>(126,760)</b>       | <b>(115,292)</b>       | <b>(134,550)</b>                    | <b>(136,775)</b>                   | <b>(85,200)</b>                 |
| 2-Personal Services                | (76,063)               | (58,387)               | (64,350)                            | (66,575)                           | -                               |
| 3-Materials & Services             | (50,697)               | (56,904)               | (70,200)                            | (70,200)                           | (85,200)                        |
| <b>600 Debt</b>                    | -                      | -                      | <b>(1,500)</b>                      | <b>(1,500)</b>                     | -                               |
| 6-Debt Service                     | -                      | -                      | (1,500)                             | (1,500)                            | -                               |
| <b>700 Transfers</b>               | -                      | -                      | -                                   | -                                  | <b>(70,821)</b>                 |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (70,821)                        |
| <b>800 Contingency</b>             | -                      | <b>(4,000)</b>         | <b>(2,100)</b>                      | <b>(2,100)</b>                     | <b>(150,000)</b>                |
| 8-Contingency                      | -                      | (4,000)                | (2,100)                             | (2,100)                            | (150,000)                       |
| <b>900 Fund Balance</b>            | <b>6,234</b>           | <b>14,168</b>          | <b>11,550</b>                       | <b>13,775</b>                      | <b>114,321</b>                  |
| 8-Fund Balance Beginning           | 149,151                | 142,918                | 132,750                             | 132,750                            | 121,075                         |
| 8-Fund Balance Ending              | (142,918)              | (128,750)              | (121,200)                           | (118,975)                          | (6,754)                         |

| <b>Summary by Fund By Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <b>Street Capital</b>              | -                      | -                      | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>25</b>              | <b>53,523</b>          | <b>48</b>                           | <b>48</b>                          | <b>5,000</b>                    |
| 1-Revenue                          | 25                     | 53,523                 | 48                                  | 48                                 | 5,000                           |
| <b>001 Administration</b>          | -                      | -                      | <b>(2,500)</b>                      | <b>(2,500)</b>                     | -                               |
| 3-Materials & Services             | -                      | -                      | (2,500)                             | (2,500)                            | -                               |
| <b>613 Diamond Locust</b>          | -                      | <b>(50,000)</b>        | -                                   | -                                  | -                               |
| 4-Capital Outlay                   | -                      | (50,000)               | -                                   | -                                  | -                               |
| <b>700 Transfers</b>               | -                      | -                      | -                                   | -                                  | <b>(918)</b>                    |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (918)                           |
| <b>800 Contingency</b>             | -                      | -                      | <b>(10,000)</b>                     | <b>(10,000)</b>                    | <b>(200,000)</b>                |
| 8-Contingency                      | -                      | -                      | (10,000)                            | (10,000)                           | (200,000)                       |
| <b>900 Fund Balance</b>            | <b>(25)</b>            | <b>(3,523)</b>         | <b>12,452</b>                       | <b>12,452</b>                      | <b>195,918</b>                  |
| 8-Fund Balance Beginning           | 216,967                | 216,992                | 220,515                             | 220,515                            | 218,063                         |
| 8-Fund Balance Ending              | (216,992)              | (220,515)              | (208,063)                           | (208,063)                          | (22,145)                        |
| <b>Water</b>                       | <b>(0)</b>             | <b>0</b>               | -                                   | -                                  | <b>0</b>                        |
| <b>000 General</b>                 | <b>408,059</b>         | <b>479,786</b>         | <b>412,550</b>                      | <b>412,550</b>                     | <b>577,700</b>                  |
| 1-Revenue                          | 408,059                | 479,786                | 412,550                             | 412,550                            | 577,700                         |
| <b>001 Administration</b>          | <b>(202,291)</b>       | <b>(296,118)</b>       | <b>(247,005)</b>                    | <b>(254,930)</b>                   | <b>(88,200)</b>                 |
| 2-Personal Services                | (117,213)              | (144,174)              | (145,505)                           | (153,430)                          | -                               |
| 3-Materials & Services             | (82,368)               | (99,952)               | (94,000)                            | (94,000)                           | (88,200)                        |
| 4-Capital Outlay                   | (2,710)                | (51,993)               | (7,500)                             | (7,500)                            | -                               |
| <b>600 Debt</b>                    | <b>(240,801)</b>       | <b>(226,598)</b>       | <b>(246,950)</b>                    | <b>(246,950)</b>                   | <b>(220,832)</b>                |
| 3-Materials & Services             | -                      | (400)                  | (600)                               | (600)                              | -                               |
| 6-Debt Service                     | (240,801)              | (226,198)              | (246,350)                           | (246,350)                          | (220,832)                       |
| <b>700 Transfers</b>               | <b>(30,000)</b>        | -                      | -                                   | -                                  | <b>(186,611)</b>                |
| 7-Transfer Out                     | (30,000)               | -                      | -                                   | -                                  | (186,611)                       |
| <b>800 Contingency</b>             | -                      | -                      | <b>(300)</b>                        | <b>(300)</b>                       | <b>(40,000)</b>                 |
| 8-Contingency                      | -                      | -                      | (300)                               | (300)                              | (40,000)                        |
| <b>900 Fund Balance</b>            | <b>65,033</b>          | <b>42,930</b>          | <b>81,705</b>                       | <b>89,630</b>                      | <b>(42,057)</b>                 |
| 8-Fund Balance Beginning           | 158,378                | 93,345                 | 50,415                              | 50,415                             | (38,915)                        |
| 8-Fund Balance Ending              | (93,345)               | (50,415)               | 31,290                              | 39,215                             | (3,142)                         |
| <b>Water Capital</b>               | <b>(0)</b>             | <b>(0)</b>             | -                                   | -                                  | -                               |
| <b>000 General</b>                 | <b>79,914</b>          | <b>2,447</b>           | <b>2,424</b>                        | <b>2,424</b>                       | <b>2,500</b>                    |
| 1-Revenue                          | 24                     | 2,447                  | 2,424                               | 2,424                              | 2,500                           |
| 5-Debt Proceeds                    | 49,890                 | -                      | -                                   | -                                  | -                               |
| 7-Transfer In                      | 30,000                 | -                      | -                                   | -                                  | -                               |
| <b>001 Administration</b>          | <b>(32,841)</b>        | <b>(18,223)</b>        | <b>(3,775)</b>                      | <b>(7,950)</b>                     | -                               |
| 2-Personal Services                | (32,841)               | (10,390)               | (3,775)                             | (7,950)                            | -                               |
| 3-Materials & Services             | -                      | (7,833)                | -                                   | -                                  | -                               |
| <b>601 CIP Admin</b>               | <b>(28,663)</b>        | <b>(53)</b>            | <b>(16,600)</b>                     | <b>(16,600)</b>                    | -                               |
| 3-Materials & Services             | (53)                   | (53)                   | (10,100)                            | (10,100)                           | -                               |
| 4-Capital Outlay                   | (28,610)               | -                      | (6,500)                             | (6,500)                            | -                               |
| <b>603 Water Conservation Plan</b> | <b>(5,378)</b>         | -                      | -                                   | -                                  | -                               |
| 4-Capital Outlay                   | (5,378)                | -                      | -                                   | -                                  | -                               |

| <b>Summary by Fund By Category</b> | <b>Actual<br/>FY12</b> | <b>Actual<br/>FY13</b> | <b>Original<br/>Budget<br/>FY14</b> | <b>Revised<br/>Budget<br/>FY14</b> | <b>Adopted<br/>Budget FY 15</b> |
|------------------------------------|------------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <b>604 Water Rate Analysis</b>     | <b>(5,378)</b>         | -                      | -                                   | -                                  | -                               |
| 4-Capital Outlay                   | (5,378)                | -                      | -                                   | -                                  | -                               |
| <b>611 Booster Pump Upgrade</b>    | <b>(21,624)</b>        | -                      | -                                   | -                                  | -                               |
| 4-Capital Outlay                   | (21,624)               | -                      | -                                   | -                                  | -                               |
| <b>700 Transfers</b>               | -                      | -                      | -                                   | -                                  | <b>(459)</b>                    |
| 7-Transfer Out                     | -                      | -                      | -                                   | -                                  | (459)                           |
| <b>800 Contingency</b>             | -                      | <b>(10,000)</b>        | <b>(25,000)</b>                     | <b>(25,000)</b>                    | -                               |
| 8-Contingency                      | -                      | (10,000)               | (25,000)                            | (25,000)                           | -                               |
| <b>900 Fund Balance</b>            | <b>13,968</b>          | <b>25,828</b>          | <b>42,951</b>                       | <b>47,126</b>                      | <b>(2,041)</b>                  |
| 8-Fund Balance Beginning           | 41,921                 | 27,953                 | 12,125                              | 12,125                             | (10,001)                        |
| 8-Fund Balance Ending              | (27,953)               | (2,125)                | 30,826                              | 35,001                             | 7,960                           |
| <b>Grand Total</b>                 | <b>(1)</b>             | <b>(1)</b>             | -                                   | <b>0</b>                           | <b>(500)</b>                    |





# Budget Detail

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

| Line Item Detail                               | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>001 General</b>                             | <b>0</b>       | <b>(0)</b>     | <b>-</b>                | <b>0</b>               | <b>(15,100)</b>         |
| <b>000 NonDepartmental</b>                     | <b>890,892</b> | <b>920,296</b> | <b>986,485</b>          | <b>1,138,485</b>       | <b>751,871</b>          |
| 1-Revenue                                      | 890,892        | 920,296        | 986,485                 | 1,138,485              | 751,871                 |
| 001-000-400200 Current Taxes                   | 495,239        | 495,997        | 500,000                 | 500,000                | 463,500                 |
| 001-000-400300 Delinquent Taxes                | 11,549         | 15,958         | 12,000                  | 12,000                 | 28,840                  |
| 001-000-401000 State Pool Interest             | 820            | 770            | 600                     | 600                    | 1,000                   |
| 001-000-402010 State Shared Revenue            | 11,936         | 15,681         | 15,000                  | 15,000                 | 25,250                  |
| 001-000-402200 State Cigarette Taxes           | 1,525          | 1,485          | 1,800                   | 1,800                  | 1,818                   |
| 001-000-402250 State Liquor Taxes              | 13,426         | 13,958         | 13,000                  | 13,000                 | 16,160                  |
| 001-000-402500 Transient Room Tax              | 14,502         | 14,479         | 15,000                  | 15,000                 | 23,432                  |
| 001-000-402600 Tourism Funds - Lane County     | (256)          | 8,133          | 7,500                   | 7,500                  | -                       |
| 001-000-403050 Electrical Inspection Fees      | 7,614          | 11,154         | 10,000                  | 10,000                 | -                       |
| 001-000-403100 Power Company Franchise Fee     | 74,929         | 57,841         | 70,000                  | 70,000                 | 75,600                  |
| 001-000-403150 Power Company Franchise License | 15,504         | 15,318         | 14,000                  | 14,000                 | 38,380                  |
| 001-000-403200 Gas Company Franchise Fee       | 23,277         | 14,759         | 20,000                  | 20,000                 | 18,180                  |
| 001-000-403300 Cable TV Franchise Fee          | 2,010          | 1,615          | -                       | -                      | 2,000                   |
| 001-000-403400 Telephone Franchise             | 5,397          | 5,315          | 5,000                   | 5,000                  | 6,161                   |
| 001-000-403500 Garbage Franchise Fee           | 500            | 1,000          | 500                     | 500                    | 50                      |
| 001-000-404040 Impound Fees                    | 1,420          | 1,310          | 1,000                   | 1,000                  | -                       |
| 001-000-404042 Business License                | 2,930          | 2,710          | 2,900                   | 2,900                  | 2,500                   |
| 001-000-404300 Building Inspection Fees        | 35,338         | 25,851         | 40,000                  | 192,000                | -                       |
| 001-000-404400 Land Use Filing Fees            | 9,364          | 17,175         | 9,000                   | 9,000                  | 9,000                   |
| 001-000-404450 Planning Service Fees           | 100            | 961            | 100                     | 100                    | -                       |
| 001-000-404470 Planning Assistant Grant-OR St  | 2,848          | -              | -                       | -                      | -                       |
| 001-000-404480 STPU Reimbursement              | -              | 12,965         | -                       | -                      | -                       |
| 001-000-404490 Planning Scenario Contract      | -              | 1,173          | 8,060                   | 8,060                  | -                       |
| 001-000-404500 Sign Application Fee            | 475            | 350            | -                       | -                      | -                       |
| 001-000-404550 TSP Riemb.I-5 Incg, Admin       | -              | 4,000          | -                       | -                      | -                       |
| 001-000-404600 SDC Admin. Fees                 | -              | -              | 500                     | 500                    | -                       |
| 001-000-405000 Fines and Bails                 | 57,386         | 63,556         | 90,000                  | 90,000                 | -                       |
| 001-000-405010 Fines & Bail - Agency Collect.  | 49,970         | 61,785         | 60,000                  | 60,000                 | -                       |
| 001-000-405100 Fines Transfer from Other       | 1,557          | 355            | 1,500                   | 1,500                  | -                       |
| 001-000-406000 Court Fees                      | 34,710         | 35,680         | 35,000                  | 35,000                 | -                       |
| 001-000-406200 Police Training Fees            | 2,262          | 2,337          | 3,000                   | 3,000                  | -                       |
| 001-000-406300 Offense Surcharge               | 10,199         | 1,534          | -                       | -                      | -                       |
| 001-000-406930 DARE Program Income             | 2,000          | -              | 2,000                   | 2,000                  | -                       |
| 001-000-408100 Ford Foundation Schools Grant   | -              | -              | 12,000                  | 12,000                 | -                       |
| 001-000-408200 Oregon CLG Grant                | -              | -              | 6,000                   | 6,000                  | 3,000                   |
| 001-000-408300 Ford Coburg Cohort              | -              | -              | 12,000                  | 12,000                 | 7,000                   |
| 001-000-408500 Fed MPO Reimb Planning          | (2,848)        | 9,447          | 15,000                  | 15,000                 | -                       |
| 001-000-410800 Shop with a Cop                 | -              | -              | -                       | -                      | -                       |
| 001-000-410910 Dog License Fees                | -              | 80             | 300                     | 300                    | -                       |
| 001-000-410920 Dog Impound Fees                | -              | -              | 25                      | 25                     | -                       |
| 001-000-480000 Reimbursements                  | 1,142          | 1,791          | 1,000                   | 1,000                  | -                       |
| 001-000-485200 Police Reserve Officer Revenue  | -              | 1,404          | 1,000                   | 1,000                  | -                       |
| 001-000-498000 Fingerprinting Fees             | 297            | 315            | 200                     | 200                    | -                       |
| 001-000-498200 Police Confiscation Forfeiture  | -              | -              | 500                     | 500                    | -                       |
| 001-000-499000 Other Receipts                  | 3,772          | 2,054          | 1,000                   | 1,000                  | 5,000                   |
| 009-000-404300 Building Inspection Fees        | -              | -              | -                       | -                      | 25,000                  |

| Line Item Detail                              | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|------------------|------------------|-------------------------|------------------------|-------------------------|
| <b>001 Administration</b>                     | <b>(166,234)</b> | <b>(205,488)</b> | <b>(164,726)</b>        | <b>(1,243,778)</b>     | <b>(423,150)</b>        |
| 2-Personal Services                           | (126,105)        | (128,672)        | (100,701)               | (100,701)              | (292,944)               |
| 001-001-500500 City Administrator             | (18,536)         | (17,873)         | (14,100)                | (14,100)               | (73,107)                |
| 001-001-501100 Finance Director               | (26,512)         | (22,993)         | (16,575)                | (16,575)               | (62,805)                |
| 001-001-501400 City Recorder                  | (24,521)         | (20,408)         | (10,250)                | (10,250)               | (43,875)                |
| 001-001-501500 Office Support                 | (2,875)          | (3,953)          | (4,051)                 | (4,051)                | (5,186)                 |
| 001-001-501600 Accountant                     | (10,432)         | (13,851)         | (17,600)                | (17,600)               | -                       |
| 001-001-501900 Severance/Vacation Pay         | (250)            | (1,273)          | (1,000)                 | (1,000)                | -                       |
| 001-001-501905 Overtime Pay                   | (505)            | (187)            | (500)                   | (500)                  | -                       |
| 001-001-502000 Workers' Compensation          | 13               | (749)            | (1,000)                 | (1,000)                | (35,000)                |
| 001-001-503000 FICA/Medicare                  | (6,633)          | (5,918)          | (5,200)                 | (5,200)                | (17,291)                |
| 001-001-504000 Health Insurance               | (21,703)         | (29,124)         | (11,400)                | (11,400)               | (27,688)                |
| 001-001-504100 Life/STD Insurance             | (414)            | (729)            | (425)                   | (425)                  | (528)                   |
| 001-001-505000 PERS Retirement                | (9,503)          | (8,391)          | (13,000)                | (13,000)               | (27,464)                |
| 001-001-505100 PERS UAL Contribution          | -                | -                | (3,500)                 | (3,500)                | -                       |
| 001-001-506000 Unemployment Insurance         | (4,234)          | (3,223)          | (2,100)                 | (2,100)                | -                       |
| 3-Materials & Services                        | (40,128)         | (76,816)         | (64,025)                | (213,025)              | (123,205)               |
| 001-001-510000 Office Expense                 | (3,515)          | (3,244)          | (3,500)                 | (3,500)                | (3,700)                 |
| 001-001-510020 Council Expense                | (2,120)          | (2,533)          | (1,000)                 | (1,000)                | -                       |
| 001-001-510050 Council Training               | (712)            | (576)            | (1,000)                 | (1,000)                | (500)                   |
| 001-001-510500 Inspection Fees                | (4,655)          | (6,802)          | (6,000)                 | (85,000)               | -                       |
| 001-001-510530 Building Permit Surcharge      | (4,846)          | (3,679)          | (5,000)                 | (75,000)               | -                       |
| 001-001-510600 Audit                          | (3,550)          | (5,350)          | (5,000)                 | (5,000)                | (7,000)                 |
| 001-001-510700 Public Safety Planning         | -                | -                | (5,000)                 | (5,000)                | -                       |
| 001-001-510800 Professional Services          | (13,964)         | (16,669)         | (5,000)                 | (5,000)                | (8,000)                 |
| 001-001-510840 Litigation Expense             | -                | (3,500)          | (3,000)                 | (3,000)                | (4,000)                 |
| 001-001-510880 City Attorney                  | (4,571)          | (5,434)          | (8,000)                 | (8,000)                | (10,000)                |
| 001-001-510881 Legal                          | -                | -                | -                       | -                      | (15,000)                |
| 001-001-510950 Liability Insurance            | (1,385)          | (1,270)          | (1,525)                 | (1,525)                | (9,000)                 |
| 001-001-510951 Auto Insurance                 | -                | -                | -                       | -                      | (6,000)                 |
| 001-001-510952 Property Insurance             | -                | -                | -                       | -                      | (8,000)                 |
| 001-001-513000 Bank Fees                      | (8,723)          | (10,351)         | (6,000)                 | (6,000)                | 250                     |
| 001-001-513250 Late Fees                      | (26)             | (13)             | -                       | -                      | -                       |
| 001-001-513500 Interest Expense               | -                | -                | -                       | -                      | (24,050)                |
| 001-001-522010 Cellular Phone                 | -                | (100)            | -                       | -                      | -                       |
| 001-001-522090 Mbrships, Dues & Subscriptions | (3,530)          | (3,246)          | (3,500)                 | (3,500)                | (3,500)                 |
| 001-001-522100 Travel, Education, Training    | (5,735)          | (1,537)          | (3,500)                 | (3,500)                | (3,500)                 |
| 001-001-522500 Employee Promotions and Incent | -                | -                | -                       | -                      | (500)                   |
| 001-001-523000 Equipment Repair               | (493)            | -                | -                       | -                      | -                       |
| 001-001-530000 Computer Expense               | (7,949)          | (700)            | (1,000)                 | (1,000)                | (8,705)                 |
| 001-001-530100 LCOG IT Support                | -                | (3,047)          | (5,000)                 | (5,000)                | (4,000)                 |
| 001-001-542000 Miscellaneous                  | 27,755           | (7,702)          | -                       | -                      | (500)                   |
| 001-001-557100 Advertising, Legal Notices     | (1,974)          | (996)            | (1,000)                 | (1,000)                | (1,500)                 |
| 001-001-588000 Records Storage                | (135)            | (67)             | -                       | -                      | -                       |
| 009-001-510530 Building Permit Surcharge      | -                | -                | -                       | -                      | (6,000)                 |
| 4-Capital Outlay                              | -                | -                | -                       | (930,052)              | (7,000)                 |
| 001-001-601000 Capital Outlay                 | -                | -                | -                       | (930,052)              | (7,000)                 |

| Line Item Detail                             | Actual<br>FY12  | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|-----------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>002 Facility Management</b>               | <b>(49,751)</b> | <b>(39,577)</b> | <b>(36,000)</b>         | <b>906,642</b>         | <b>(46,050)</b>         |
| 1-Revenue                                    | -               | -               | -                       | 252,642                | -                       |
| 001-002-4GainS Gain on Sale of Building      | -               | -               | -                       | 252,642                | -                       |
| 3-Materials & Services                       | (49,751)        | (39,577)        | (36,000)                | (36,000)               | (46,050)                |
| 001-002-510100 Utilities                     | (4,753)         | (4,836)         | (5,000)                 | (5,000)                | (8,000)                 |
| 001-002-510450 Postage                       | (3,721)         | (2,681)         | (3,000)                 | (3,000)                | (3,000)                 |
| 001-002-511000 Bathroom and Kitchen Supplies | (2,100)         | (2,001)         | (2,000)                 | (2,000)                | (4,000)                 |
| 001-002-522000 Telephone                     | (3,127)         | (3,365)         | (3,200)                 | (3,200)                | (6,000)                 |
| 001-002-522050 Network/Email                 | (13,502)        | (3,643)         | (1,500)                 | (1,500)                | (1,500)                 |
| 001-002-523500 Copier Lease/Maint.           | (3,864)         | (6,360)         | (5,000)                 | (5,000)                | (6,750)                 |
| 001-002-530500 Springbrook Computer Expense  | (7,885)         | (7,764)         | (7,500)                 | (7,500)                | (8,000)                 |
| 001-002-582000 Building Maint, Supplies      | (9,259)         | (7,332)         | (7,000)                 | (7,000)                | (7,000)                 |
| 001-002-586000 Reconciliation Discrepancy    | -               | -               | -                       | -                      | -                       |
| 001-002-588000 Records Storage               | (1,541)         | (1,596)         | (1,800)                 | (1,800)                | (1,800)                 |
| 5-Debt Proceeds                              | -               | -               | -                       | 690,000                | -                       |
| 001-002-4Mortg Mortgage Proceeds             | -               | -               | -                       | 690,000                | -                       |

| Line Item Detail                              | Actual<br>FY12  | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|-----------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>006 Planning</b>                           | <b>(81,779)</b> | <b>(73,789)</b> | <b>(105,542)</b>        | <b>(105,542)</b>       | <b>13,400</b>           |
| 1-Revenue                                     | -               | -               | -                       | -                      | 41,000                  |
| 001-006-404450 Planning Service Fees          | -               | -               | -                       | -                      | 23,500                  |
| 001-006-404600 SDC Admin. Fees                | -               | -               | -                       | -                      | 500                     |
| 001-006-408500 Fed MPO Reimb Planning         | -               | -               | -                       | -                      | 15,000                  |
| 001-006-404470 Planning Assistant Grant-OR St | -               | -               | -                       | -                      | 2,000                   |
| 2-Personal Services                           | (29,203)        | (49,800)        | (52,942)                | (52,942)               | -                       |
| 001-006-500000 Planning Tech                  | -               | -               | -                       | -                      | -                       |
| 001-006-501200 Planner                        | (14,006)        | (34,747)        | (35,016)                | (35,016)               | -                       |
| 001-006-501500 Office Support                 | (6,192)         | (3,953)         | (4,051)                 | (4,051)                | -                       |
| 001-006-502000 Workers' Compensation          | (101)           | (34)            | (300)                   | (300)                  | -                       |
| 001-006-503000 FICA/Medicare                  | (1,420)         | (2,861)         | (2,950)                 | (2,950)                | -                       |
| 001-006-504000 Health Insurance               | (3,534)         | (3,138)         | (1,425)                 | (1,425)                | -                       |
| 001-006-504100 Life/STD Insurance             | (59)            | (155)           | (150)                   | (150)                  | -                       |
| 001-006-505000 PERS Retirement                | (2,825)         | (4,126)         | (7,800)                 | (7,800)                | -                       |
| 001-006-506000 Unemployment Insurance         | (1,065)         | (786)           | (1,250)                 | (1,250)                | -                       |
| 3-Materials & Services                        | (52,577)        | (23,989)        | (52,600)                | (52,600)               | (27,600)                |
| 001-006-510000 Office Expense                 | -               | (110)           | (500)                   | (500)                  | (500)                   |
| 001-006-510460 UGB Expense                    | -               | -               | (18,000)                | (18,000)               | (10,000)                |
| 001-006-510600 Audit                          | (1,000)         | (1,000)         | (1,000)                 | (1,000)                | -                       |
| 001-006-510800 Professional Serv              | (22,354)        | (14,520)        | (25,000)                | (25,000)               | (10,000)                |
| 001-006-510870 Planner - LCOG                 | (28,475)        | (6,841)         | (6,000)                 | (6,000)                | (6,000)                 |
| 001-006-510880 City Attorney                  | -               | -               | (500)                   | (500)                  | -                       |
| 001-006-522100 Travel, Education, Training    | (574)           | (691)           | (600)                   | (600)                  | (600)                   |
| 001-006-530000 Computer Expense               | (174)           | (328)           | -                       | -                      | -                       |
| 001-006-530100 LCOG IT Support                | -               | (500)           | (500)                   | (500)                  | -                       |
| 001-006-557100 Advertising, Legal Notices     | -               | -               | (500)                   | (500)                  | (500)                   |

| Line Item Detail                              | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|------------------|------------------|-------------------------|------------------------|-------------------------|
| <b>015 Police</b>                             | <b>(404,294)</b> | <b>(424,482)</b> | <b>(400,503)</b>        | <b>(400,503)</b>       | <b>(277,141)</b>        |
| 1-Revenue                                     | -                | -                | -                       | -                      | 96,550                  |
| 001-015-405000 Fines and Bails                | -                | -                | -                       | -                      | 90,000                  |
| 001-015-406200 Police Training Fees           | -                | -                | -                       | -                      | 3,000                   |
| 001-015-406930 DARE Program Income            | -                | -                | -                       | -                      | 2,000                   |
| 001-015-410800 Shop with a Cop                | -                | -                | -                       | -                      | 250                     |
| 001-015-485200 Police Reserve Officer Revenue | -                | -                | -                       | -                      | 1,000                   |
| 001-015-498000 Fingerprinting Fees            | -                | -                | -                       | -                      | 300                     |
| 2-Personal Services                           | (278,197)        | (298,283)        | (300,303)               | (300,303)              | (271,631)               |
| 001-015-500400 Chief of Police                | (50,562)         | (58,191)         | (56,200)                | (56,200)               | (73,906)                |
| 001-015-500530 Police Corporal                | (11,681)         | -                | -                       | -                      | -                       |
| 001-015-500540 Police Officer-Universal       | (82,406)         | (89,686)         | (80,145)                | (80,145)               | (59,557)                |
| 001-015-500580 Reserve Police                 | (156)            | -                | -                       | -                      | -                       |
| 001-015-500590 Certification Pay              | (4,657)          | (5,528)          | (6,255)                 | (6,255)                | -                       |
| 001-015-501500 Police Clerk                   | (34,246)         | (39,479)         | (37,553)                | (37,553)               | (43,497)                |
| 001-015-501900 Severance/Vacation Pay         | -                | (2,366)          | (1,000)                 | (1,000)                | -                       |
| 001-015-501905 Overtime Pay                   | (2,003)          | (2,223)          | (2,000)                 | (2,000)                | -                       |
| 001-015-502000 Workers' Compensation          | (1,811)          | (11,946)         | (10,300)                | (10,300)               | -                       |
| 001-015-503000 FICA/Medicare                  | (13,952)         | (14,852)         | (14,000)                | (14,000)               | (16,584)                |
| 001-015-504000 Health Insurance               | (43,486)         | (46,407)         | (49,400)                | (49,400)               | (51,913)                |
| 001-015-504100 Life/STD Insurance             | (549)            | (678)            | (800)                   | (800)                  | (734)                   |
| 001-015-505000 PERS Retirement                | (24,729)         | (20,361)         | (37,000)                | (37,000)               | (25,439)                |
| 001-015-506000 Unemployment Insurance         | (7,959)          | (6,566)          | (5,650)                 | (5,650)                | -                       |
| 3-Materials & Services                        | (126,097)        | (126,199)        | (100,200)               | (100,200)              | (97,060)                |
| 001-015-510000 Office Expense                 | (2,552)          | (1,930)          | (2,000)                 | (2,000)                | (2,050)                 |
| 001-015-510200 Equipment Repair, Maintenance  | (1,625)          | (1,556)          | (3,000)                 | (3,000)                | (5,000)                 |
| 001-015-510250 Equipment Non-Capital          | (18,298)         | (6,632)          | (7,500)                 | (7,500)                | (8,500)                 |
| 001-015-510500 Uniforms Expense               | (2,065)          | (672)            | (2,000)                 | (2,000)                | -                       |
| 001-015-510510 Photo, Crime Scene & Evidence  | -                | (375)            | (500)                   | (500)                  | (550)                   |
| 001-015-510550 DARE Program                   | (967)            | (957)            | (2,000)                 | (2,000)                | (2,020)                 |
| 001-015-510600 Audit                          | (3,000)          | (1,500)          | (1,500)                 | (1,500)                | -                       |
| 001-015-510880 City Attorney                  | (335)            | (949)            | (1,000)                 | (1,000)                | (1,000)                 |
| 001-015-510950 Liability Insurance            | (2,770)          | (5,009)          | (3,000)                 | (3,000)                | -                       |
| 001-015-510955 Excess Crime Insurance         | -                | -                | -                       | -                      | (1,000)                 |
| 001-015-510999 Canine Program                 | (478)            | 7                | (300)                   | (300)                  | (320)                   |
| 001-015-513000 Bank Fees                      | (2,299)          | (241)            | -                       | -                      | -                       |
| 001-015-516200 Dispatch Contract              | (49,466)         | (46,852)         | (47,000)                | (47,000)               | (47,000)                |
| 001-015-516500 Justice Program                | -                | (30,324)         | -                       | -                      | -                       |
| 001-015-522000 Telephone                      | (856)            | (705)            | (900)                   | (900)                  | -                       |
| 001-015-522010 Cellular Phone                 | (2,518)          | (2,806)          | (3,000)                 | (3,000)                | (3,000)                 |
| 001-015-522100 Travel, Education, Training    | (4,712)          | (3,143)          | (5,000)                 | (5,000)                | (2,500)                 |
| 001-015-525000 Gasoline, Diesel Fuel          | (10,828)         | (10,399)         | (12,000)                | (12,000)               | (13,000)                |
| 001-015-530000 Computer Expense               | (4,128)          | (1,090)          | (500)                   | (500)                  | (550)                   |
| 001-015-530100 LCOG IT Support                | -                | (2,196)          | (500)                   | (500)                  | -                       |
| 001-015-531000 Vehicle Maintenance            | (4,057)          | (3,414)          | (4,000)                 | (4,000)                | (5,000)                 |
| 001-015-535000 MDT Support & Service          | (661)            | (1,512)          | (1,000)                 | (1,000)                | (2,000)                 |
| 001-015-536400 Shop With Cop Program Expense  | -                | -                | (500)                   | (500)                  | (500)                   |
| 001-015-536700 Investigation Expense          | -                | -                | (500)                   | (500)                  | (520)                   |
| 001-015-542000 Miscellaneous                  | (2,173)          | (2,385)          | (1,500)                 | (1,500)                | (1,550)                 |
| 001-015-565000 Vehicle Lease, Mileage         | (7,879)          | -                | -                       | -                      | -                       |
| 001-015-585200 Reserve Officer Program        | (844)            | (739)            | (1,000)                 | (1,000)                | (1,000)                 |
| 001-015-588000 Records Storage                | (3,584)          | (820)            | -                       | -                      | -                       |
| 4-Capital Outlay                              | -                | -                | -                       | -                      | (5,000)                 |
| 001-015-601000 Capital Outlay                 | -                | -                | -                       | -                      | (5,000)                 |

| Line Item Detail   | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|------------------|------------------|-------------------------|------------------------|-------------------------|
| <b>020 Municipal Court</b>                                   | <b>(110,557)</b> | <b>(129,959)</b> | <b>(138,025)</b>        | <b>(138,025)</b>       | <b>(61,684)</b>         |
| 1-Revenue  | -                | -                | -                       | -                      | 53,500                  |
| 001-020-405010 Fines & Bail - Agency Collect.                | -                | -                | -                       | -                      | 17,000                  |
| 001-020-405100 Fines Transfer from Other                     | -                | -                | -                       | -                      | 1,500                   |
| 001-020-406000 Court Fees                                    | -                | -                | -                       | -                      | 35,000                  |
| 2-Personal Services  | (77,585)         | (69,978)         | (76,475)                | (76,475)               | (75,459)                |
| 001-020-501700 Court Administrator                           | (42,692)         | (42,199)         | (44,100)                | (44,100)               | (45,858)                |
| 001-020-501710 Court Clerk                                   | (1,168)          | -                | -                       | -                      | -                       |
| 001-020-501750 PT Court Clerk                                | (6,920)          | (2,964)          | (2,025)                 | (2,025)                | -                       |
| 001-020-501900 Severance/Vacation Pay                        | -                | -                | (1,500)                 | (1,500)                | -                       |
| 001-020-502000 Workers' Compensation                         | (47)             | (395)            | (400)                   | (400)                  | -                       |
| 001-020-503000 FICA/Medicare                                 | (3,484)          | (3,348)          | (3,650)                 | (3,650)                | (4,732)                 |
| 001-020-504000 Health Insurance                              | (15,378)         | (14,320)         | (13,300)                | (13,300)               | (20,044)                |
| 001-020-504100 Life/STD Insurance                            | (173)            | (225)            | (225)                   | (225)                  | (22)                    |
| 001-020-505000 PERS Retirement                               | (5,806)          | (4,840)          | (9,525)                 | (9,525)                | (4,803)                 |
| 001-020-506000 Unemployment Insurance                        | (1,917)          | (1,688)          | (1,750)                 | (1,750)                | -                       |
| 3-Materials & Services                                       | (32,971)         | (59,981)         | (61,550)                | (61,550)               | (39,725)                |
| 001-020-510000 Office Expense                                | (483)            | (392)            | (500)                   | (500)                  | (500)                   |
| 001-020-510600 Audit   | (1,200)          | (1,200)          | (1,200)                 | (1,200)                | -                       |
| 001-020-510700 Section 6B State Assessment                   | -                | (17,116)         | (19,000)                | (19,000)               | -                       |
| 001-020-510800 Professional Services                         | -                | -                | (100)                   | (100)                  | (100)                   |
| 001-020-510880 City Attorney                                 | -                | -                | (500)                   | (500)                  | (500)                   |
| 001-020-510920 Interpreter                                   | (23)             | (256)            | (200)                   | (200)                  | (200)                   |
| 001-020-510925 Court Referred Alternative Sentencing Program | -                | -                | -                       | -                      | (500)                   |
| 001-020-510950 Liability Insurance                           | (462)            | (1,129)          | (500)                   | (500)                  | -                       |
| 001-020-513000 Bank Fees                                     | (1,787)          | (1,687)          | (1,200)                 | (1,200)                | (1,000)                 |
| 001-020-513300 Jury, Witness Fees                            | (36)             | (3,390)          | (300)                   | (300)                  | (300)                   |
| 001-020-514400 City Prosecutor                               | (570)            | (5,113)          | (11,000)                | (11,000)               | (11,000)                |
| 001-020-514500 Municipal Judge                               | (11,510)         | (10,825)         | (13,000)                | (13,000)               | (13,000)                |
| 001-020-516000 Court Appointed Attorney                      | (2,069)          | (7,021)          | (2,000)                 | (2,000)                | (3,800)                 |
| 001-020-516200 MAJIC Software                                | (5,716)          | (3,518)          | (3,500)                 | (3,500)                | (3,800)                 |
| 001-020-516500 Jail beds Springfield                         | -                | (750)            | (1,250)                 | (1,250)                | (1,125)                 |
| 001-020-522000 Telephone                                     | (1,360)          | (1,075)          | (1,200)                 | (1,200)                | -                       |
| 001-020-522090 Mbrships, Dues & Subscriptions                | (110)            | (162)            | (300)                   | (300)                  | (300)                   |
| 001-020-522100 Travel, Education, Training                   | (1,056)          | (564)            | (1,000)                 | (1,000)                | (1,000)                 |
| 001-020-523500 Copier Lease/Maint.                           | (1,287)          | (1,711)          | (1,650)                 | (1,650)                | (1,750)                 |
| 001-020-530000 Computer Expense                              | (3,831)          | -                | (500)                   | (500)                  | -                       |
| 001-020-530100 LCOG IT Support                               | -                | (1,033)          | (1,000)                 | (1,000)                | (250)                   |
| 001-020-542000 Miscellaneous                                 | (249)            | -                | -                       | -                      | -                       |
| 001-020-542100 Bail Refunds                                  | -                | -                | -                       | -                      | -                       |
| 001-020-585100 Office Equipment and Maintenance              | -                | (2,000)          | -                       | -                      | -                       |
| 001-020-588000 Records Storage                               | (1,224)          | (1,041)          | (1,200)                 | (1,200)                | (600)                   |
| 001-020-589000 Building Rent                                 | -                | -                | (450)                   | (450)                  | -                       |

| Line Item Detail                          | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>025 Economic Dev</b>                   | (19,379)       | (28,649)       | (24,000)                | (24,000)               | (17,200)                |
| 3-Materials & Services                    | (19,379)       | (28,649)       | (24,000)                | (24,000)               | (17,200)                |
| 001-025-508200 Ford Coburg Cohort Expense | -              | -              | (12,000)                | (12,000)               | (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)        | (2,000)                 | (2,000)                | (200)                   |
| 001-025-522220 Promotion of City          | (6,423)        | (7,918)        | (7,500)                 | (7,500)                | (7,500)                 |
| 001-025-522230 Tourism Marketing          | (792)          | (365)          | (2,500)                 | (2,500)                | (2,500)                 |



| Line Item Detail                     | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--------------------------------------|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>400 PW Admin</b>                  | -              | -              | -                       | -                      | <b>(202,641)</b>        |
| 2-Personal Services                  | -              | -              | -                       | -                      | (202,641)               |
| 001-400-500200 Public Works Director | -              | -              | -                       | -                      | (53,711)                |
| 001-400-500300 Utility Worker II     | -              | -              | -                       | -                      | (44,125)                |
| 001-400-500310 Utility Worker I      | -              | -              | -                       | -                      | (34,282)                |
| 001-400-503000 FICA/Medicare         | -              | -              | -                       | -                      | (13,692)                |
| 001-400-504000 Health Insurance      | -              | -              | -                       | -                      | (40,391)                |
| 001-400-504100 Life/STD Insurance    | -              | -              | -                       | -                      | (554)                   |
| 001-400-505000 PERS Retirement       | -              | -              | -                       | -                      | (15,886)                |

| Line Item Detail                               | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>600 Debt</b>                                | -              | -              | (10,500)                | (10,500)               | (41,546)                |
| <b>700 Transfers</b>                           | (37,000)       | (32,000)       | (84,000)                | (85,105)               | 379,776                 |
| 7-Transfer In                                  | -              | -              | -                       | -                      | 534,765                 |
| 001-001-910010 Overhead Reimbursement          | -              | -              | -                       | -                      | 312,160                 |
| 001-001-910030 Payroll reimbursement           | -              | -              | -                       | -                      | 22,647                  |
| 001-700-910020 PW Admin Overhead Reimbursement | -              | -              | -                       | -                      | 199,958                 |
| 7-Transfer Out                                 | (37,000)       | (32,000)       | (84,000)                | (85,105)               | (154,989)               |
| 001-001-602000 GF Deficit Reduction            | -              | -              | (50,000)                | (50,000)               | (50,000)                |
| 001-006-920030 Payroll Allocated               | -              | -              | -                       | -                      | (22,647)                |
| 001-700-710100 Transfer to DARE                | (2,000)        | -              | -                       | -                      | -                       |
| 001-700-711000 Transfer to Park Fund           | (35,000)       | (32,000)       | (34,000)                | (35,105)               | (82,342)                |
| <b>800 Contingency</b>                         | -              | (14,000)       | -                       | -                      | -                       |
| 8-Contingency                                  | -              | (14,000)       | -                       | -                      | -                       |
| 001-800-801000 Operating Contingency           | -              | (14,000)       | -                       | -                      | -                       |
| <b>900 Fund Balance</b>                        | (21,898)       | 27,648         | (23,189)                | (37,674)               | (90,737)                |
| 8-Fund Balance Beginning                       | (403,744)      | (381,847)      | (395,495)               | (395,495)              | (427,821)               |
| 001-000-400100 Beginning Fund Balance          | (403,744)      | (381,847)      | (395,495)               | (395,495)              | (427,821)               |
| 8-Fund Balance Ending                          | 381,847        | 409,495        | 372,306                 | 357,821                | 337,084                 |
| 001-900-950000 Unappropriated Ending Balance   | 381,847        | 409,495        | 372,306                 | 357,821                | 337,084                 |

| Line Item Detail                              | Actual<br>FY12  | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|-----------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>002 Park</b>                               | <b>(0)</b>      | <b>(0)</b>      | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| <b>000 General</b>                            | <b>2,136</b>    | <b>150</b>      | <b>100</b>              | <b>100</b>             | <b>64,000</b>           |
| 1-Revenue                                     | 2,136           | 150             | 100                     | 100                    | 64,000                  |
| 002-000-401060 Park Donations                 | 426             | -               | -                       | -                      | -                       |
| 002-000-401062 Wetland Grant                  | -               | -               | -                       | -                      | 64,000                  |
| 002-000-402050 Park Revenue                   | 225             | 150             | 100                     | 100                    | -                       |
| 002-000-499000 Other Receipts                 | 1,485           | -               | -                       | -                      | -                       |
| <b>001 Administration</b>                     | <b>(38,964)</b> | <b>(18,072)</b> | <b>(35,425)</b>         | <b>(35,900)</b>        | <b>(106,350)</b>        |
| 2-Personal Services                           | (22,834)        | (9,544)         | (12,300)                | (12,300)               | -                       |
| 002-001-500250 PW Lead Utility Worker         | (1,809)         | -               | -                       | -                      | -                       |
| 002-001-500300 Utility Worker II              | (3,983)         | (4,135)         | (3,500)                 | (3,500)                | -                       |
| 002-001-500310 Utility Worker I               | (8,402)         | (2,931)         | (2,700)                 | (2,700)                | -                       |
| 002-001-501900 Severance/Vacation Pay         | -               | -               | (800)                   | (800)                  | -                       |
| 002-001-501905 Overtime Pay                   | (24)            | (24)            | (1,000)                 | (1,000)                | -                       |
| 002-001-502000 Workers' Compensation          | (654)           | (665)           | (700)                   | (700)                  | -                       |
| 002-001-503000 FICA/Medicare                  | (1,087)         | (543)           | (425)                   | (425)                  | -                       |
| 002-001-504000 Health Insurance               | (4,695)         | (184)           | (2,375)                 | (2,375)                | -                       |
| 002-001-504100 Life/STD Insurance             | (35)            | (19)            | (25)                    | (25)                   | -                       |
| 002-001-505000 PERS Retirement                | (1,443)         | (636)           | (600)                   | (600)                  | -                       |
| 002-001-506000 Unemployment Insurance         | (703)           | (406)           | (175)                   | (175)                  | -                       |
| 3-Materials & Services                        | (16,130)        | (8,528)         | (23,125)                | (23,600)               | (106,350)               |
| 002-001-510000 Office Expense                 | (137)           | (15)            | (200)                   | (200)                  | (200)                   |
| 002-001-510600 Audit                          | (1,000)         | -               | -                       | -                      | -                       |
| 002-001-510800 Professional Services          | -               | -               | -                       | -                      | -                       |
| 002-001-510810 Landscape Contract Services    | -               | -               | (6,000)                 | (6,000)                | (12,000)                |
| 002-001-510950 Liability Insurance            | (1,477)         | (1,244)         | (1,600)                 | (1,600)                | -                       |
| 002-001-511000 Restroom Supplies              | (738)           | (368)           | (1,000)                 | (1,000)                | (1,000)                 |
| 002-001-511300 Supplies/Gravel                | -               | -               | (2,000)                 | (2,000)                | -                       |
| 002-001-511350 Landscape Materials            | (208)           | (288)           | (1,000)                 | (1,000)                | -                       |
| 002-001-522100 Travel, Education, Training    | (315)           | -               | (300)                   | (300)                  | (300)                   |
| 002-001-525000 Gasoline, Diesel Fuel          | (1,001)         | (1,266)         | (2,000)                 | (2,000)                | (2,000)                 |
| 002-001-525100 Park Committee Expenses        | (500)           | (626)           | (625)                   | (625)                  | -                       |
| 002-001-526000 Safety Equipment and Supplies  | (360)           | (504)           | (500)                   | (500)                  | (500)                   |
| 002-001-526500 Tools & Equipment              | (220)           | (30)            | (400)                   | (400)                  | (500)                   |
| 002-001-530200 Equipment Rental               | -               | -               | (500)                   | (500)                  | (500)                   |
| 002-001-530500 Springbrook Computer Expense   | (578)           | -               | (700)                   | (700)                  | -                       |
| 002-001-531000 Vehicle, Equipment Maintenance | (600)           | (258)           | (1,500)                 | (1,500)                | (1,500)                 |
| 002-001-531500 Building Maintenance           | (3,577)         | (1,071)         | (2,000)                 | (2,000)                | (2,000)                 |
| 002-001-533000 Materials, Supplies            | (4,652)         | (2,657)         | (2,000)                 | (2,000)                | (4,500)                 |
| 002-001-542000 Miscellaneous                  | -               | 553             | -                       | (475)                  | -                       |
| 002-001-585300 Urban Forestry                 | (766)           | (753)           | (800)                   | (800)                  | (800)                   |
| 002-001-610005 Wetland Trails Project         | -               | -               | -                       | -                      | (80,550)                |
| <b>600 Debt</b>                               | <b>-</b>        | <b>-</b>        | <b>(250)</b>            | <b>(250)</b>           | <b>-</b>                |
| <b>700 Transfers</b>                          | <b>35,000</b>   | <b>32,000</b>   | <b>34,000</b>           | <b>34,000</b>          | <b>42,350</b>           |
| 7-Transfer In                                 | 35,000          | 32,000          | 34,000                  | 34,000                 | 82,342                  |
| 002-000-407100 Transfer from General Fund     | 35,000          | 32,000          | 34,000                  | 34,000                 | 82,342                  |
| 7-Transfer Out                                | -               | -               | -                       | -                      | (39,992)                |
| 002-001-910020 PW Admin Overhead Allocation   | -               | -               | -                       | -                      | (39,992)                |
| <b>900 Fund Balance</b>                       | <b>1,828</b>    | <b>(14,078)</b> | <b>1,575</b>            | <b>2,050</b>           | <b>-</b>                |
| 8-Contingency                                 | -               | (2,500)         | (825)                   | (825)                  | (6,000)                 |
| 002-800-801000 Contingency                    | -               | (2,500)         | (825)                   | (825)                  | (6,000)                 |
| 8-Fund Balance Beginning                      | (3,587)         | (5,415)         | 8,663                   | 8,663                  | 6,613                   |
| 002-000-400100 Beginning Fund Balance         | (3,587)         | (5,415)         | 8,663                   | 8,663                  | 6,613                   |
| 8-Fund Balance Ending                         | 5,415           | (6,163)         | (6,263)                 | (5,788)                | (613)                   |
| 002-900-950000 Unappropriated Ending Balance  | 5,415           | (6,163)         | (6,263)                 | (5,788)                | (613)                   |

| Line Item Detail                              | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|------------------|------------------|-------------------------|------------------------|-------------------------|
| <b>003 Street</b>                             | -                | -                | -                       | -                      | -                       |
| <b>000 General</b>                            | <b>120,526</b>   | <b>105,124</b>   | <b>126,600</b>          | <b>126,600</b>         | <b>191,700</b>          |
| 1-Revenue                                     | 120,526          | 105,124          | 126,600                 | 126,600                | 191,700                 |
| 003-000-401000 State Pool Interest            | 170              | 317              | -                       | -                      | -                       |
| 003-000-402445 City Fuel Taxes                | 53,511           | 39,622           | 60,000                  | 60,000                 | 75,000                  |
| 003-000-402450 State Street Taxes             | 56,782           | 52,133           | 57,000                  | 57,000                 | 57,000                  |
| 003-000-406500 Street Tree Utility Fees       | 9,689            | 9,713            | 9,500                   | 9,500                  | 9,700                   |
| 003-000-480100 ODOT Grant                     | -                | -                | -                       | -                      | 50,000                  |
| 003-000-499000 Other Receipts                 | 375              | 3,339            | 100                     | 100                    | -                       |
| <b>001 Administration</b>                     | <b>(126,760)</b> | <b>(115,292)</b> | <b>(134,550)</b>        | <b>(136,775)</b>       | <b>(85,200)</b>         |
| 2-Personal Services                           | (76,063)         | (58,387)         | (64,350)                | (66,575)               | -                       |
| 003-001-500200 Public Works Director          | -                | -                | (4,900)                 | (4,900)                | -                       |
| 003-001-500250 PW Lead Utility Worker         | (10,652)         | (4,786)          | -                       | -                      | -                       |
| 003-001-500300 Utility Worker II              | (17,625)         | (13,610)         | (16,000)                | (17,000)               | -                       |
| 003-001-500310 Utility Worker I               | (8,402)          | (10,191)         | (8,000)                 | (9,225)                | -                       |
| 003-001-500500 City Administrator             | (2,491)          | (3,475)          | -                       | -                      | -                       |
| 003-001-501100 Finance Director               | (6,443)          | (3,285)          | (3,400)                 | (3,400)                | -                       |
| 003-001-501600 Accountant                     | (3,145)          | (2,098)          | (2,600)                 | (2,600)                | -                       |
| 003-001-501900 Severance/Vacation Pay         | -                | (331)            | (800)                   | (800)                  | -                       |
| 003-001-501905 Overtime Pay                   | (39)             | (134)            | (800)                   | (800)                  | -                       |
| 003-001-502000 Workers' Compensation          | (453)            | (2,640)          | (2,700)                 | (2,700)                | -                       |
| 003-001-503000 FICA/Medicare                  | (3,715)          | (3,477)          | (2,800)                 | (2,800)                | -                       |
| 003-001-504000 Health Insurance               | (15,194)         | (8,359)          | (13,500)                | (13,500)               | -                       |
| 003-001-504100 Life/STD Insurance             | (145)            | (142)            | (150)                   | (150)                  | -                       |
| 003-001-505000 PERS Retirement                | (5,571)          | (4,024)          | (7,500)                 | (7,500)                | -                       |
| 003-001-506000 Unemployment Insurance         | (2,189)          | (1,836)          | (1,200)                 | (1,200)                | -                       |
| 3-Materials & Services                        | (50,697)         | (56,904)         | (70,200)                | (70,200)               | (85,200)                |
| 003-001-510000 Office Expense                 | (243)            | (329)            | (300)                   | (300)                  | (300)                   |
| 003-001-510100 Shop Utilities                 | (2,488)          | (1,760)          | (2,500)                 | (2,500)                | (2,500)                 |
| 003-001-510110 Street Signs                   | -                | (40)             | (500)                   | (500)                  | (500)                   |
| 003-001-510500 Uniform Expense                | -                | -                | (500)                   | (500)                  | (500)                   |
| 003-001-510600 Audit                          | (1,500)          | (1,500)          | (1,500)                 | (1,500)                | -                       |
| 003-001-510710 Emergency Street Repair        | (4,050)          | (10,000)         | (10,000)                | (10,000)               | (35,000)                |
| 003-001-510800 Professional Services          | (417)            | (1,194)          | (500)                   | (500)                  | (500)                   |
| 003-001-510810 Storm Sewer Professional Serv  | -                | (4,407)          | (500)                   | (500)                  | (500)                   |
| 003-001-510880 City Attorney                  | -                | -                | (500)                   | (500)                  | -                       |
| 003-001-510950 Liability Insurance            | (5,079)          | (4,374)          | (4,500)                 | (4,500)                | -                       |
| 003-001-512000 Street Tree Purchase           | (100)            | -                | (500)                   | (500)                  | (500)                   |
| 003-001-512020 Street Tree Maintenance        | (9,292)          | (7,744)          | (8,000)                 | (8,000)                | (9,700)                 |
| 003-001-522000 Telephone                      | (240)            | (108)            | (400)                   | (400)                  | -                       |
| 003-001-522010 Cellular Phone                 | (1,102)          | (984)            | (1,400)                 | (1,400)                | (1,000)                 |
| 003-001-522090 Mbrships, Dues & Subscriptions | (100)            | (100)            | (100)                   | (100)                  | (100)                   |
| 003-001-522100 Travel, Education, Training    | (40)             | -                | (500)                   | (500)                  | (500)                   |
| 003-001-522200 Pagery                         | (234)            | (303)            | (300)                   | (300)                  | -                       |
| 003-001-525000 Gasoline, Diesel Fuel          | (1,550)          | (2,561)          | (2,000)                 | (2,000)                | (3,000)                 |
| 003-001-526000 Safety Equipment & Supplies    | (176)            | (834)            | (500)                   | (500)                  | 1,500                   |
| 003-001-526500 Tools & Equipment              | (298)            | -                | (500)                   | (500)                  | (500)                   |
| 003-001-530000 Computer Expense               | (332)            | -                | (500)                   | (500)                  | -                       |
| 003-001-530100 LCOG IT Support                | -                | -                | (500)                   | (500)                  | (500)                   |
| 003-001-530200 Equipment Rental               | -                | (150)            | (500)                   | (500)                  | (500)                   |
| 003-001-530500 Springbrook Computer Expense   | (2,523)          | (2,576)          | (2,600)                 | (2,600)                | -                       |
| 003-001-531000 Vehicle, Equipment Maintenance | (3,892)          | (1,224)          | (4,500)                 | (4,500)                | (4,000)                 |
| 003-001-531500 Building Maintenance, Supplies | (229)            | (32)             | (1,000)                 | (1,000)                | (1,000)                 |
| 003-001-532000 Street Maintenance             | (1,005)          | (346)            | (8,000)                 | (8,000)                | (4,000)                 |
| 003-001-532050 Street Overlay                 | -                | -                | -                       | -                      | (5,000)                 |
| 003-001-533000 Materials, Supplies            | (1,718)          | (2,276)          | (5,000)                 | (5,000)                | (5,000)                 |
| 003-001-533001 Storm Sewer Supplies           | -                | -                | (500)                   | (500)                  | (500)                   |
| 003-001-542000 Miscellaneous                  | (936)            | (1,675)          | -                       | -                      | -                       |
| 003-001-542010 Storm Sewer Miscellaneous      | -                | -                | (500)                   | (500)                  | -                       |
| 003-001-557100 Advertising, Legal Notices     | -                | (50)             | (100)                   | (100)                  | (100)                   |
| 003-001-583000 Street Lighting                | (12,825)         | (11,894)         | (10,000)                | (10,000)               | (10,000)                |
| 003-001-585300 Urban Forestry                 | (329)            | (442)            | (1,000)                 | (1,000)                | (1,000)                 |
| <b>600 Debt</b>                               | -                | -                | <b>(1,500)</b>          | <b>(1,500)</b>         | -                       |
| <b>700 Transfers</b>                          | -                | -                | -                       | -                      | <b>(70,821)</b>         |
| 7-Transfer Out                                | -                | -                | -                       | -                      | (70,821)                |
| 003-001-920010 Overhead Allocation            | -                | -                | -                       | -                      | (50,825)                |
| 003-001-920020 PW Admin Overhead Allocation   | -                | -                | -                       | -                      | (19,996)                |
| <b>800 Contingency</b>                        | -                | <b>(4,000)</b>   | <b>(2,100)</b>          | <b>(2,100)</b>         | <b>(150,000)</b>        |

| Line Item Detail                             | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|----------------|----------------|-------------------------|------------------------|-------------------------|
| 8-Contingency                                | -              | (4,000)        | (2,100)                 | (2,100)                | (150,000)               |
| 003-800-801000 Operating Contingency         | -              | (4,000)        | (2,100)                 | (2,100)                | (150,000)               |
| <b>900 Fund Balance</b>                      | <b>6,234</b>   | <b>14,168</b>  | <b>11,550</b>           | <b>13,775</b>          | <b>114,321</b>          |
| 8-Fund Balance Beginning                     | 149,151        | 142,918        | 132,750                 | 132,750                | 121,075                 |
| 003-000-400100 Beginning Fund Balance        | 149,151        | 142,918        | 132,750                 | 132,750                | 121,075                 |
| 8-Fund Balance Ending                        | (142,918)      | (128,750)      | (121,200)               | (118,975)              | (6,754)                 |
| 003-900-950000 Unappropriated Ending Balance | (142,918)      | (128,750)      | (121,200)               | (118,975)              | (6,754)                 |

| Line Item Detail                              | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|------------------|------------------|-------------------------|------------------------|-------------------------|
| <b>004 Water</b>                              | <b>(0)</b>       | <b>(0)</b>       | <b>-</b>                | <b>-</b>               | <b>0</b>                |
| <b>000 General</b>                            | <b>408,059</b>   | <b>479,786</b>   | <b>412,550</b>          | <b>412,550</b>         | <b>577,700</b>          |
| 1-Revenue                                     | 408,059          | 479,786          | 412,550                 | 412,550                | 577,700                 |
| 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                   | 1,200                  | 1,200                   |
| 004-000-402300 Water User Fees                | 407,110          | 423,608          | 410,000                 | 410,000                | 575,000                 |
| 004-000-403250 Water Deposits                 | 62               | -                | 100                     | 100                    | -                       |
| 004-000-420000 Water Relief Fund              | -                | -                | 500                     | 500                    | -                       |
| 004-000-498100 Lien Search Fees               | 885              | 765              | 750                     | 750                    | 1,000                   |
| 004-000-499000 Other Receipts                 | -                | 584              | -                       | -                      | 500                     |
| <b>001 Administration</b>                     | <b>(202,291)</b> | <b>(296,118)</b> | <b>(247,005)</b>        | <b>(254,930)</b>       | <b>(88,200)</b>         |
| 2-Personal Services                           | (117,213)        | (144,174)        | (145,505)               | (153,430)              | -                       |
| 004-001-500250 Public Works Director          | (12,863)         | (19,146)         | (19,700)                | (19,700)               | -                       |
| 004-001-500300 Utility Worker II              | (18,226)         | (14,610)         | (16,125)                | (16,125)               | -                       |
| 004-001-500310 Utility Worker I               | (8,657)          | (11,191)         | (9,500)                 | (13,500)               | -                       |
| 004-001-500500 City Administrator             | (2,491)          | (3,475)          | (3,525)                 | (3,525)                | -                       |
| 004-001-501100 Finance Director               | (6,443)          | (6,569)          | (6,625)                 | (6,625)                | -                       |
| 004-001-501400 City Recorder                  | (21,049)         | (20,408)         | (10,500)                | (11,425)               | -                       |
| 004-001-501500 Office Support                 | -                | (8,894)          | (10,130)                | (10,130)               | -                       |
| 004-001-501600 Accountant                     | (3,145)          | (4,617)          | (4,725)                 | (4,725)                | -                       |
| 004-001-501900 Severance/Vacation Pay         | (250)            | (331)            | (2,000)                 | (2,000)                | -                       |
| 004-001-501905 Overtime Pay                   | (550)            | (227)            | (1,500)                 | (1,500)                | -                       |
| 004-001-502000 Workers' Compensation          | 552              | (5,617)          | (4,700)                 | (4,700)                | -                       |
| 004-001-503000 FICA/Medicare                  | (5,535)          | (7,188)          | (7,000)                 | (7,000)                | -                       |
| 004-001-504000 Health Insurance               | (25,955)         | (29,807)         | (30,400)                | (33,400)               | -                       |
| 004-001-504100 Life/STD Insurance             | (223)            | (374)            | (475)                   | (475)                  | -                       |
| 004-001-505000 PERS Retirement                | (9,012)          | (8,192)          | (16,000)                | (16,000)               | -                       |
| 004-001-506000 Unemployment Insurance         | (3,367)          | (3,530)          | (2,600)                 | (2,600)                | -                       |
| 3-Materials & Services                        | (82,368)         | (99,952)         | (94,000)                | (94,000)               | (88,200)                |
| 004-001-510000 Office Expense                 | (549)            | (1,854)          | (1,000)                 | (1,000)                | (1,200)                 |
| 004-001-510100 Shop Utilities                 | (2,237)          | (1,496)          | (2,500)                 | (2,500)                | (2,500)                 |
| 004-001-510250 Emergency Repairs              | (7,411)          | (6,993)          | (8,000)                 | (8,000)                | (8,000)                 |
| 004-001-510450 Postage                        | (1,465)          | (1,567)          | (2,400)                 | (2,400)                | (2,400)                 |
| 004-001-510500 Uniform Expense                | -                | -                | (1,000)                 | (1,000)                | (1,000)                 |
| 004-001-510600 Audit                          | (900)            | (1,700)          | (900)                   | (900)                  | -                       |
| 004-001-510800 Professional Services          | (12,161)         | (6,061)          | (500)                   | (500)                  | (1,200)                 |
| 004-001-510880 City Attorney                  | (1,354)          | (12,379)         | (500)                   | (500)                  | (500)                   |
| 004-001-510950 Liability Insurance            | (2,770)          | (4,374)          | (4,500)                 | (4,500)                | -                       |
| 004-001-511000 Bathroom Supplies              | (125)            | -                | (150)                   | (150)                  | -                       |
| 004-001-511200 Pump Station Power             | (20,355)         | (27,632)         | (29,000)                | (29,000)               | (30,000)                |
| 004-001-511250 New Water Services             | -                | -                | (500)                   | (500)                  | (500)                   |
| 004-001-513000 Bank Fees                      | (20)             | 70               | (100)                   | (100)                  | (3,750)                 |
| 004-001-513350 Professional Dues              | -                | -                | (250)                   | (250)                  | (250)                   |
| 004-001-522000 Telephone                      | (504)            | (1,253)          | (600)                   | (600)                  | -                       |
| 004-001-522010 Cellular Phone                 | (657)            | (808)            | (800)                   | (800)                  | (800)                   |
| 004-001-522090 Mbrships, Dues & Subscriptions | (827)            | (867)            | (1,000)                 | (1,000)                | (500)                   |
| 004-001-522100 Travel, Education, Training    | (550)            | (1,374)          | (1,500)                 | (1,500)                | (2,000)                 |
| 004-001-522200 Pagery                         | (211)            | (362)            | (300)                   | (300)                  | -                       |
| 004-001-523200 Water Analysis                 | (3,101)          | (3,034)          | (2,000)                 | (2,000)                | (2,200)                 |
| 004-001-525000 Gasoline, Diesel Fuel          | (3,958)          | (3,108)          | (4,500)                 | (4,500)                | (4,000)                 |
| 004-001-526000 Safety Equipment & Supplies    | (215)            | (540)            | (500)                   | (500)                  | (500)                   |
| 004-001-526500 Tools & Equipment              | (1,111)          | (43)             | (1,000)                 | (1,000)                | (1,000)                 |
| 004-001-528000 Locate Service                 | (441)            | (466)            | (500)                   | (500)                  | -                       |
| 004-001-530000 Computer Expense               | (342)            | (49)             | (1,000)                 | (1,000)                | -                       |
| 004-001-530100 LCOG IT Support                | -                | (691)            | (500)                   | (500)                  | (500)                   |
| 004-001-530200 Equipment Rental               | -                | -                | (500)                   | (500)                  | (500)                   |
| 004-001-530500 Springbrook Computer Expense   | (3,522)          | (3,512)          | (3,500)                 | (3,500)                | -                       |
| 004-001-531000 Vehicle, Equipment Maintenance | (3,805)          | (5,533)          | (6,000)                 | (6,000)                | (6,000)                 |
| 004-001-531500 Building Maintenance, Supplies | (359)            | (604)            | (1,500)                 | (1,500)                | (1,500)                 |
| 004-001-533000 Materials, Supplies            | (10,046)         | (9,798)          | (12,000)                | (12,000)               | (12,000)                |
| 004-001-534000 Water Meter Replacement        | -                | -                | (2,400)                 | (2,400)                | (3,000)                 |
| 004-001-542000 Miscellaneous                  | (2,320)          | 66               | -                       | -                      | -                       |
| 004-001-543000 Water Rate Relief              | -                | -                | (500)                   | (500)                  | -                       |
| 004-001-557100 Advertising, Legal Notices     | -                | (138)            | (400)                   | (400)                  | (400)                   |
| 004-001-560000 Water Deposit Refund           | -                | (1,000)          | (200)                   | (200)                  | -                       |
| 004-001-566000 Wellhead Protection Program    | (1,052)          | (2,854)          | (1,500)                 | (1,500)                | (1,500)                 |
| 004-001-588000 Records Storage                | -                | -                | -                       | -                      | (500)                   |

| Line Item Detail                             | Actual<br>FY12   | Actual<br>FY13   | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|------------------|------------------|-------------------------|------------------------|-------------------------|
| 4-Capital Outlay                             | (2,710)          | (51,993)         | (7,500)                 | (7,500)                | -                       |
| 004-001-635000 Handheld Reader Replacement   | -                | -                | (7,500)                 | (7,500)                | -                       |
| 004-001-645200 City Engineer                 | (2,710)          | (13,759)         | -                       | -                      | -                       |
| 004-001-667050 I-5 Interchange Ut. Const.    | -                | (38,234)         | -                       | -                      | -                       |
| <b>600 Debt</b>                              | <b>(240,801)</b> | <b>(226,598)</b> | <b>(246,950)</b>        | <b>(246,950)</b>       | <b>(220,832)</b>        |
| <b>700 Transfers</b>                         | <b>(30,000)</b>  | -                | -                       | -                      | <b>(186,611)</b>        |
| 7-Transfer Out                               | (30,000)         | -                | -                       | -                      | (186,611)               |
| 004-001-920010 Overhead Allocation           | -                | -                | -                       | -                      | (126,623)               |
| 004-001-920020 PW Admin Overhead Allocation  | -                | -                | -                       | -                      | (59,988)                |
| 004-700-710006 Transfer to Water CIP Fund 24 | (30,000)         | -                | -                       | -                      | -                       |
| <b>800 Contingency</b>                       | -                | -                | <b>(300)</b>            | <b>(300)</b>           | <b>(40,000)</b>         |
| 8-Contingency                                | -                | -                | (300)                   | (300)                  | (40,000)                |
| 004-800-801000 Operating Contingency         | -                | -                | (300)                   | (300)                  | (40,000)                |
| <b>900 Fund Balance</b>                      | <b>65,033</b>    | <b>42,930</b>    | <b>81,705</b>           | <b>89,630</b>          | <b>(42,057)</b>         |
| 8-Fund Balance Beginning                     | 158,378          | 93,345           | 50,415                  | 50,415                 | (38,915)                |
| 004-000-400100 Beginning Fund Balance        | 158,378          | 93,345           | 50,415                  | 50,415                 | (38,915)                |
| 8-Fund Balance Ending                        | (93,345)         | (50,415)         | 31,290                  | 39,215                 | (3,142)                 |
| 004-900-950000 Unappropriated Ending Balance | (93,345)         | (50,415)         | 31,290                  | 39,215                 | (3,142)                 |

| Line Item Detail                                     | Actual<br>FY12   | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|------------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>005 Sewer</b>                                     | -                | (0)             | -                       | -                      | -                       |
| <b>000 General</b>                                   | (85)             | (35)            | -                       | -                      | <b>433,164</b>          |
| 1-Revenue  | (85)             | (35)            | -                       | -                      | 500,000                 |
| 005-000-401000 Interest Income                       | (85)             | (35)            | -                       | -                      | -                       |
| 005-000-480000 Wastewater Fee                        | -                | -               | -                       | -                      | 500,000                 |
| 2-Personal Services                                  | -                | -               | -                       | -                      | (66,836)                |
| 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)                   |
| <b>001 Administration</b>                            | -                | -               | -                       | -                      | <b>(222,511)</b>        |
| 2-Personal Services                                  | -                | -               | -                       | -                      | (5,161)                 |
| 005-001-505000 PERS Retirement                       | -                | -               | -                       | -                      | (5,161)                 |
| 3-Materials & Services                               | -                | -               | -                       | -                      | (192,350)               |
| 005-001-510000 Office Expense                        | -                | -               | -                       | -                      | (500)                   |
| 005-001-510250 Emergency Repairs                     | -                | -               | -                       | -                      | (15,000)                |
| 005-001-510450 Postage                               | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-510500 Uniform Expense                       | -                | -               | -                       | -                      | (800)                   |
| 005-001-510880 City Attorney                         | -                | -               | -                       | -                      | (2,000)                 |
| 005-001-511200 Electricity                           | -                | -               | -                       | -                      | (50,000)                |
| 005-001-513000 Bank Fees                             | -                | -               | -                       | -                      | (3,750)                 |
| 005-001-513350 Professional Dues                     | -                | -               | -                       | -                      | (500)                   |
| 005-001-513360 License and Certifications            | -                | -               | -                       | -                      | (300)                   |
| 005-001-522010 Cellular Phone                        | -                | -               | -                       | -                      | (1,200)                 |
| 005-001-522090 Mbrships, Dues & Subscriptions        | -                | -               | -                       | -                      | (300)                   |
| 005-001-522100 Travel, Education, Training           | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-525000 Gas, Oil, Fuel Expense                | -                | -               | -                       | -                      | (3,000)                 |
| 005-001-525210 Waste Analysis                        | -                | -               | -                       | -                      | (5,000)                 |
| 005-001-526000 Safety Equipment and Supplies         | -                | -               | -                       | -                      | (500)                   |
| 005-001-526500 Tools & Equipment                     | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-530100 LCOG IT Support                       | -                | -               | -                       | -                      | (500)                   |
| 005-001-530200 Equipment Rental                      | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-531000 Vehicle Maintenance                   | -                | -               | -                       | -                      | (2,000)                 |
| 005-001-531500 Building Maintenance, Supplies        | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-532300 Printing and Ads                      | -                | -               | -                       | -                      | (1,000)                 |
| 005-001-533000 Materials, Supplies                   | -                | -               | -                       | -                      | (10,000)                |
| 005-001-533100 Chemicals                             | -                | -               | -                       | -                      | (25,000)                |
| 005-001-540010 Tank Maintenance                      | -                | -               | -                       | -                      | (45,000)                |
| 005-001-540015 Monitoring Services                   | -                | -               | -                       | -                      | (21,000)                |
| 4-Capital Outlay                                     | -                | -               | -                       | -                      | (25,000)                |
| 005-001-670010 Capital Outlay - Membrane Replacement | -                | -               | -                       | -                      | (25,000)                |
| <b>600 Debt</b>                                      | <b>(135,338)</b> | <b>(65,202)</b> | -                       | -                      | -                       |
| <b>700 Transfers</b>                                 | -                | -               | -                       | -                      | <b>(189,627)</b>        |
| 7-Transfer Out                                       | -                | -               | -                       | -                      | (189,627)               |
| 005-001-920010 Overhead Allocation                   | -                | -               | -                       | -                      | (109,645)               |
| 005-001-920020 PW Admin Overhead Allocation          | -                | -               | -                       | -                      | (79,982)                |
| <b>900 Fund Balance</b>                              | <b>135,423</b>   | <b>65,237</b>   | -                       | -                      | <b>(21,026)</b>         |
| 8-Fund Balance Beginning                             | 59,328           | (76,095)        | (141,332)               | (141,332)              | (141,333)               |
| 005-000-400100 Beginning Fund Balance                | 59,328           | (76,095)        | (141,332)               | (141,332)              | (141,333)               |
| 8-Fund Balance Ending                                | 76,095           | 141,332         | 141,332                 | 141,332                | 120,307                 |
| 005-900-950000 Unappropriated Ending Balance         | 76,095           | 141,332         | 141,332                 | 141,332                | 120,307                 |



| Line Item Detail                              | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>022 Parks Capital</b>                      | -              | -              | -                       | -                      | -                       |
| <b>000 General</b>                            | <b>20</b>      | <b>2,239</b>   | <b>408,050</b>          | <b>408,050</b>         | -                       |
| 1-Revenue                                     | 20             | 2,239          | 408,050                 | 408,050                | -                       |
| 022-000-401000 Interest Income                | -              | -              | 50                      | 50                     | -                       |
| 022-000-401010 Interest Income SDC            | 20             | 28             | -                       | -                      | -                       |
| 022-000-404000 Parks Improvement SDC          | -              | 2,211          | -                       | -                      | -                       |
| 022-000-404100 ODOT Coburg Loop Reimbursement | -              | -              | 408,000                 | 408,000                | -                       |
| <b>001 Administration</b>                     | -              | <b>(2,560)</b> | <b>(410,525)</b>        | <b>(410,525)</b>       | -                       |
| 3-Materials & Services                        | -              | -              | (2,525)                 | (2,525)                | -                       |
| 022-001-513000 Bank Fees                      | -              | -              | (25)                    | (25)                   | -                       |
| 022-001-544020 SDC Analysis                   | -              | -              | (2,500)                 | (2,500)                | -                       |
| 4-Capital Outlay                              | -              | (2,560)        | (408,000)               | (408,000)              | -                       |
| 022-001-603000 Engineering - ODOT Coburg Loop | -              | (2,560)        | (67,314)                | (67,314)               | -                       |
| 022-001-610000 Capital Const. Coburg Loop     | -              | -              | (340,686)               | (340,686)              | -                       |
| <b>800 Contingency</b>                        | -              | -              | <b>(13,400)</b>         | <b>(13,400)</b>        | <b>(80,000)</b>         |
| 8-Contingency                                 | -              | -              | (13,400)                | (13,400)               | (80,000)                |
| 022-800-801000 Operating Contingency          | -              | -              | (13,400)                | (13,400)               | (80,000)                |
| <b>900 Fund Balance</b>                       | <b>(20)</b>    | <b>321</b>     | <b>15,875</b>           | <b>15,875</b>          | <b>80,000</b>           |
| 8-Fund Balance Beginning                      | 91,790         | 91,811         | 91,489                  | 91,489                 | 89,014                  |
| 022-000-400100 Beginning Fund Balance         | 91,790         | 91,811         | 91,489                  | 91,489                 | 89,014                  |
| 8-Fund Balance Ending                         | (91,811)       | (91,489)       | (75,614)                | (75,614)               | (9,014)                 |
| 022-900-950000 Unappropriated Ending Balance  | (91,811)       | (91,489)       | (75,614)                | (75,614)               | (9,014)                 |

| Line Item Detail                              | Actual<br>FY12 | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|----------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>023 Street Capital</b>                     | -              | -               | -                       | -                      | -                       |
| <b>000 General</b>                            | <b>25</b>      | <b>53,523</b>   | <b>48</b>               | <b>48</b>              | <b>5,000</b>            |
| 1-Revenue                                     | 25             | 53,523          | 48                      | 48                     | 5,000                   |
| 023-000-401000 Interest Income                | -              | -               | 24                      | 24                     | -                       |
| 023-000-401010 Interest Income SDC            | 25             | 35              | 24                      | 24                     | -                       |
| 023-000-401150 ODOT Spec. Allotment Grant     | -              | 50,000          | -                       | -                      | -                       |
| 023-000-404002 Trans Improvement SDC          | -              | 3,134           | -                       | -                      | -                       |
| 023-000-404012 Trans Reimbursement SDC        | -              | 354             | -                       | -                      | 5,000                   |
| <b>001 Administration</b>                     | -              | -               | <b>(2,500)</b>          | <b>(2,500)</b>         | -                       |
| 3-Materials & Services                        | -              | -               | (2,500)                 | (2,500)                | -                       |
| 023-001-544020 SDC Analysis                   | -              | -               | (2,500)                 | (2,500)                | -                       |
| <b>613 Diamond Locust</b>                     | -              | <b>(50,000)</b> | -                       | -                      | -                       |
| 4-Capital Outlay                              | -              | (50,000)        | -                       | -                      | -                       |
| 023-613-603100 Construction - ODOT Spec. Allo | -              | (50,000)        | -                       | -                      | -                       |
| <b>700 Transfers</b>                          | -              | -               | -                       | -                      | <b>(918)</b>            |
| 7-Transfer Out                                | -              | -               | -                       | -                      | (918)                   |
| 023-001-920010 Overhead Allocation            | -              | -               | -                       | -                      | (918)                   |
| <b>800 Contingency</b>                        | -              | -               | <b>(10,000)</b>         | <b>(10,000)</b>        | <b>(200,000)</b>        |
| 8-Contingency                                 | -              | -               | (10,000)                | (10,000)               | (200,000)               |
| 023-800-801000 Operating Contingency          | -              | -               | (10,000)                | (10,000)               | (200,000)               |
| <b>900 Fund Balance</b>                       | <b>(25)</b>    | <b>(3,523)</b>  | <b>12,452</b>           | <b>12,452</b>          | <b>195,918</b>          |
| 8-Fund Balance Beginning                      | 216,967        | 216,992         | 220,515                 | 220,515                | 218,063                 |
| 023-000-400100 Beginning Fund Balance         | 216,967        | 216,992         | 220,515                 | 220,515                | 218,063                 |
| 8-Fund Balance Ending                         | (216,992)      | (220,515)       | (208,063)               | (208,063)              | (22,145)                |
| 023-900-950000 Unappropriated Ending Balance  | (216,992)      | (220,515)       | (208,063)               | (208,063)              | (22,145)                |

| Line Item Detail                             | Actual<br>FY12  | Actual<br>FY13  | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|--|-----------------|-----------------|-------------------------|------------------------|-------------------------|
| <b>024 Water Capital</b>                     | <b>(0)</b>      | <b>(0)</b>      | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| <b>000 General</b>                           | <b>79,914</b>   | <b>2,447</b>    | <b>2,424</b>            | <b>2,424</b>           | <b>2,500</b>            |
| 1-Revenue                                    | 24              | 2,447           | 2,424                   | 2,424                  | 2,500                   |
| 024-000-401010 Interest Income SDC           | 24              | 13              | 24                      | 24                     | -                       |
| 024-000-404004 Water Improvement SDC         | -               | 2,434           | 2,400                   | 2,400                  | 2,500                   |
| 5-Debt Proceeds                              | 49,890          | -               | -                       | -                      | -                       |
| 024-000-401300 SPWF Loan Proceeds - B01003   | 49,890          | -               | -                       | -                      | -                       |
| 7-Transfer In                                | 30,000          | -               | -                       | -                      | -                       |
| 024-000-410000 Transfer From Water Fund 004  | 30,000          | -               | -                       | -                      | -                       |
| <b>001 Administration</b>                    | <b>(32,841)</b> | <b>(18,223)</b> | <b>(3,775)</b>          | <b>(7,950)</b>         | <b>-</b>                |
| 2-Personal Services                          | (32,841)        | (10,390)        | (3,775)                 | (7,950)                | -                       |
| 024-001-500250 PW Lead Utility Worker        | (5,427)         | -               | -                       | -                      | -                       |
| 024-001-500500 City Administrator            | (4,982)         | (3,475)         | -                       | (3,600)                | -                       |
| 024-001-501100 Finance Director              | (9,665)         | (3,285)         | -                       | (400)                  | -                       |
| 024-001-501600 Accountant                    | (3,092)         | 383             | (2,600)                 | (2,600)                | -                       |
| 024-001-501905 Overtime Pay                  | -               | (35)            | -                       | -                      | -                       |
| 024-001-502000 Workers' Compensation         | (856)           | (44)            | (75)                    | (75)                   | -                       |
| 024-001-503000 FICA/Medicare                 | (1,749)         | (864)           | (200)                   | (375)                  | -                       |
| 024-001-504000 Health Insurance              | (3,265)         | (1,461)         | (400)                   | (400)                  | -                       |
| 024-001-504100 Life/STD Insurance            | (73)            | (49)            | (25)                    | (25)                   | -                       |
| 024-001-505000 PERS Retirement               | (2,786)         | (1,029)         | (400)                   | (400)                  | -                       |
| 024-001-506000 Unemployment Insurance        | (946)           | (533)           | (75)                    | (75)                   | -                       |
| 3-Materials & Services                       | -               | (7,833)         | -                       | -                      | -                       |
| 024-101-532210 W/WW Water Rate Study         | -               | (7,733)         | -                       | -                      | -                       |
| 024-103-510600 Loan B01003                   | -               | (100)           | -                       | -                      | -                       |
| <b>601 CIP Admin</b>                         | <b>(28,663)</b> | <b>(53)</b>     | <b>(16,600)</b>         | <b>(16,600)</b>        | <b>-</b>                |
| 3-Materials & Services                       | (53)            | (53)            | (10,100)                | (10,100)               | -                       |
| 024-601-530500 Springbrook Computer Expense  | (53)            | (53)            | (100)                   | (100)                  | -                       |
| 024-601-544020 SDC Analysis                  | -               | -               | (10,000)                | (10,000)               | -                       |
| 4-Capital Outlay                             | (28,610)        | -               | (6,500)                 | (6,500)                | -                       |
| 024-601-603000 Engineering                   | (28,610)        | -               | (6,000)                 | (6,000)                | -                       |
| 024-601-610880 Attorney/Legal                | -               | -               | (500)                   | (500)                  | -                       |
| <b>603 Water Conservation Plan</b>           | <b>(5,378)</b>  | <b>-</b>        | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| 4-Capital Outlay                             | (5,378)         | -               | -                       | -                      | -                       |
| 024-603-603000 Engineering                   | (5,378)         | -               | -                       | -                      | -                       |
| <b>604 Water Rate Analysis</b>               | <b>(5,378)</b>  | <b>-</b>        | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| 4-Capital Outlay                             | (5,378)         | -               | -                       | -                      | -                       |
| 024-604-603000 Engineering                   | (5,378)         | -               | -                       | -                      | -                       |
| <b>611 Booster Pump Upgrade</b>              | <b>(21,624)</b> | <b>-</b>        | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| 4-Capital Outlay                             | (21,624)        | -               | -                       | -                      | -                       |
| 024-611-603000 Engineering                   | (1,215)         | -               | -                       | -                      | -                       |
| 024-611-603100 Construction                  | (20,409)        | -               | -                       | -                      | -                       |
| <b>700 Transfers</b>                         | <b>-</b>        | <b>-</b>        | <b>-</b>                | <b>-</b>               | <b>(459)</b>            |
| 7-Transfer Out                               | -               | -               | -                       | -                      | (459)                   |
| 024-001-920010 Overhead Allocation           | -               | -               | -                       | -                      | (459)                   |
| <b>800 Contingency</b>                       | <b>-</b>        | <b>(10,000)</b> | <b>(25,000)</b>         | <b>(25,000)</b>        | <b>-</b>                |
| 8-Contingency                                | -               | (10,000)        | (25,000)                | (25,000)               | -                       |
| 024-800-802000 W/WW Construction Contingency | -               | (10,000)        | (25,000)                | (25,000)               | -                       |
| <b>900 Fund Balance</b>                      | <b>13,968</b>   | <b>25,828</b>   | <b>42,951</b>           | <b>47,126</b>          | <b>(2,041)</b>          |
| 8-Fund Balance Beginning                     | 41,921          | 27,953          | 12,125                  | 12,125                 | (10,001)                |
| 024-000-400100 Beginning Fund Balance        | 41,921          | 27,953          | 12,125                  | 12,125                 | (10,001)                |
| 8-Fund Balance Ending                        | (27,953)        | (2,125)         | 30,826                  | 35,001                 | 7,960                   |
| 024-900-950000 Unappropriated Ending Balance | (27,953)        | (2,125)         | 30,826                  | 35,001                 | 7,960                   |

| Line Item Detail                                      | Actual<br>FY12     | Actual<br>FY13     | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|--------------------|--------------------|-------------------------|------------------------|-------------------------|
| <b>025 Sewer Capital</b>                              | <b>(0)</b>         | <b>0</b>           | <b>-</b>                | <b>-</b>               | <b>-</b>                |
| <b>000 General</b>                                    | <b>1,587,012</b>   | <b>2,447,159</b>   | <b>2,972,900</b>        | <b>4,336,757</b>       | <b>317,291</b>          |
| 1-Revenue   | 1,587,012          | 2,447,159          | 2,972,900               | 4,336,757              | 317,291                 |
| 025-000-401040 W Water Interim Construction           | 268,998            | 422,818            | 470,000                 | 470,000                | -                       |
| 025-000-401050 LID Assessment                         | -                  | -                  | 500,000                 | 500,000                | -                       |
| 025-000-401500 Lease Income                           | 2,900              | 2,900              | 2,900                   | 2,900                  | -                       |
| 025-000-402031 URA Construction Reimbursement         | -                  | 229,616            | -                       | -                      | 317,291                 |
| 025-000-402040 EPA Grant 96039101                     | 424,189            | 148,711            | -                       | -                      | -                       |
| 025-000-402045 EDA Grant                              | 890,925            | 985,917            | -                       | 622,534                | -                       |
| 025-000-402050 OECCD Funding - Grant                  | -                  | 657,197            | -                       | 241,323                | -                       |
| 025-000-410700 USDA RUS Construction Grant            | -                  | -                  | 2,000,000               | 2,000,000              | -                       |
| 025-000-480000 Wastewater Fee                         | -                  | -                  | -                       | 500,000                | -                       |
| <b>001 Administration</b>                             | <b>(6,833,365)</b> | <b>(7,447,006)</b> | <b>(6,541,535)</b>      | <b>(7,452,778)</b>     | <b>(2,599,943)</b>      |
| 2-Personal Services                                   | (48,219)           | (113,414)          | (252,395)               | (252,395)              | -                       |
| 025-001-500200 Public Works Director                  | -                  | -                  | (24,300)                | (24,300)               | -                       |
| 025-001-500250 PW Lead Utility Worker                 | (5,427)            | (23,933)           | -                       | -                      | -                       |
| 025-001-500300 Treatment Facility Operator            | -                  | (11,660)           | (49,200)                | (49,200)               | -                       |
| 025-001-500310 Utility Worker 1                       | -                  | -                  | (8,000)                 | (8,000)                | -                       |
| 025-001-500500 City Administrator                     | (7,317)            | (6,949)            | (17,510)                | (17,510)               | -                       |
| 025-001-501100 Finance Director                       | (15,369)           | (29,563)           | (39,825)                | (39,825)               | -                       |
| 025-001-501400 City Recorder                          | -                  | -                  | (20,460)                | (20,460)               | -                       |
| 025-001-501600 Accountant                             | (6,395)            | (5,597)            | (4,725)                 | (4,725)                | -                       |
| 025-001-501905 Overtime Pay                           | -                  | (35)               | (6,000)                 | (6,000)                | -                       |
| 025-001-502000 Workers' Compensation                  | (1,268)            | (8,204)            | (11,350)                | (11,350)               | -                       |
| 025-001-503000 FICA/Medicare                          | (2,598)            | (5,928)            | (1,400)                 | (1,400)                | -                       |
| 025-001-504000 Health Insurance                       | (4,527)            | (13,322)           | (33,500)                | (33,500)               | -                       |
| 025-001-504100 Life/STD Insurance                     | (112)              | (292)              | (500)                   | (500)                  | -                       |
| 025-001-505000 PERS Retirement                        | (4,004)            | (5,817)            | (30,600)                | (30,600)               | -                       |
| 025-001-506000 Unemployment Insurance                 | (1,202)            | (2,116)            | (5,025)                 | (5,025)                | -                       |
| 3-Materials & Services                                | (163,176)          | 931,365            | (138,800)               | (138,800)              | (163,094)               |
| 025-001-510000 Office Expense                         | -                  | (335)              | (1,000)                 | (1,000)                | -                       |
| 025-001-510100 Utilities                              | -                  | (1,119)            | -                       | -                      | -                       |
| 025-001-510250 Emergency Repairs                      | -                  | -                  | (10,000)                | (10,000)               | -                       |
| 025-001-510450 Postage                                | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-510500 Uniform Expense                        | -                  | -                  | (1,300)                 | (1,300)                | -                       |
| 025-001-510800 Professional Services                  | 5,067              | (1,267)            | (5,000)                 | (5,000)                | -                       |
| 025-001-510880 City Attorney                          | (25,170)           | (6,125)            | (500)                   | (500)                  | -                       |
| 025-001-510950 Liability Insurance                    | -                  | -                  | (25,000)                | (25,000)               | -                       |
| 025-001-511200 Electricity                            | -                  | -                  | (54,900)                | (54,900)               | -                       |
| 025-001-511250 New Sewer Services                     | -                  | -                  | (500)                   | (500)                  | -                       |
| 025-001-513000 Bank Fees                              | -                  | -                  | -                       | -                      | -                       |
| 025-001-513350 Professional Dues                      | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-513360 License and Certifications             | -                  | -                  | (500)                   | (500)                  | -                       |
| 025-001-513500 Interest Expense Construction Contract | -                  | -                  | -                       | -                      | (163,094)               |
| 025-001-522000 Telephone                              | -                  | (365)              | -                       | -                      | -                       |
| 025-001-522010 Cellular Phone                         | -                  | (400)              | (1,200)                 | (1,200)                | -                       |
| 025-001-522090 Mbrships, Dues & Subscriptions         | -                  | -                  | (300)                   | (300)                  | -                       |
| 025-001-522100 Travel, Education, Training            | -                  | (50)               | (1,000)                 | (1,000)                | -                       |
| 025-001-525000 Gas, Oil, Fuel Expense                 | -                  | -                  | (3,000)                 | (3,000)                | -                       |
| 025-001-525210 Waste Analysis                         | -                  | -                  | (3,000)                 | (3,000)                | -                       |
| 025-001-526000 Safety Equipment and Supplies          | -                  | -                  | (500)                   | (500)                  | -                       |
| 025-001-526500 Tools & Equipment                      | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-530000 Computer Expense                       | -                  | (1,500)            | (500)                   | (500)                  | -                       |
| 025-001-530100 LCOG IT Support                        | -                  | (1,764)            | (500)                   | (500)                  | -                       |
| 025-001-530200 Equipment Rental                       | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-530500 Springbrook Computer Expense           | (1,156)            | (2,058)            | (2,000)                 | (2,000)                | -                       |
| 025-001-531000 Vehicle Maintenance                    | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-531500 Building Maintenance, Supplies         | -                  | -                  | (1,000)                 | (1,000)                | -                       |
| 025-001-532300 Printing and Ads                       | -                  | (1,562)            | (1,500)                 | (1,500)                | -                       |
| 025-001-533000 Materials, Supplies                    | -                  | (5,761)            | (10,000)                | (10,000)               | -                       |
| 025-001-533100 Chemicals                              | -                  | -                  | (10,000)                | (10,000)               | -                       |
| 025-001-540010 Tank Maintenance                       | -                  | -                  | -                       | -                      | -                       |
| 025-001-540015 Monitoring Services                    | -                  | -                  | -                       | -                      | -                       |
| 025-001-542000 Miscellaneous                          | (141,917)          | 953,670            | -                       | -                      | -                       |
| 025-001-560000 Sewer Deposit Refund                   | -                  | -                  | (100)                   | (100)                  | -                       |
| 025-001-588000 Records Storage                        | -                  | -                  | (500)                   | (500)                  | -                       |
| 4-Capital Outlay                                      | (6,621,971)        | (8,264,957)        | (6,150,340)             | (7,061,583)            | (2,436,849)             |
| 025-001-610800 Professional Services                  | (40,005)           | (9,853)            | (5,000)                 | (5,000)                | (17,435)                |

| Line Item Detail                              | Actual<br>FY12   | Actual<br>FY13     | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|------------------|--------------------|-------------------------|------------------------|-------------------------|
| 025-001-610900 Legal -Capital                 | (10,000)         | (14,492)           | (10,000)                | (10,000)               | -                       |
| 025-001-620100 Vehicle Purchase, Equipment    | -                | -                  | (20,000)                | (20,000)               | -                       |
| 025-001-632300 Permits/Printing/Ads           | (24,884)         | (13,899)           | (3,000)                 | (3,000)                | (1,000)                 |
| 025-001-645000 Engineering Basic              | (1,096,397)      | (697,812)          | (500,000)               | (500,000)              | (1,601,169)             |
| 025-001-645100 Engineer Construction Mgmt.    | -                | (193,413)          | (135,000)               | (735,000)              | -                       |
| 025-001-645200 City Engineer                  | (43,203)         | (56,116)           | (10,000)                | (10,000)               | -                       |
| 025-001-646000 Project Inspection Fees        | (82,793)         | (409,567)          | (100,000)               | (111,243)              | -                       |
| 025-001-660000 Land Acquisition & Easements   | (35,592)         | (43,863)           | (25,000)                | (25,000)               | (54,503)                |
| 025-001-665000 LCOG Services                  | (61,327)         | (65,096)           | (85,000)                | (85,000)               | (50,000)                |
| 025-001-667000 Phase 1 Coll Sys Const Costs   | -                | (171,941)          | -                       | -                      | -                       |
| 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)        | (580,500)               | (680,500)              | -                       |
| 025-001-667003 Phase 4 Construction Costs     | -                | (463,424)          | (4,676,840)             | (4,876,840)            | (712,742)               |
| <b>600 Debt</b>                               | <b>5,273,308</b> | <b>6,169,708</b>   | <b>19,651,311</b>       | <b>5,539,804</b>       | <b>1,025,466</b>        |
| <b>700 Transfers</b>                          | -                | -                  | -                       | -                      | <b>26,310</b>           |
| 7-Transfer In                                 | -                | -                  | -                       | -                      | 50,000                  |
| 025-001-new Transfer in from General          | -                | -                  | -                       | -                      | 50,000                  |
| 7-Transfer Out                                | -                | -                  | -                       | -                      | (23,690)                |
| 025-001-920010 Overhead Allocation            | -                | -                  | -                       | -                      | (23,690)                |
| 025-001-new Overhead Allocation               | -                | -                  | -                       | -                      | -                       |
| <b>800 Contingency</b>                        | -                | -                  | <b>(1,142,380)</b>      | <b>(1,142,380)</b>     | <b>(1,600,000)</b>      |
| 8-Contingency                                 | -                | -                  | (1,142,380)             | (1,142,380)            | (1,600,000)             |
| 025-001-801700 Phase 4 Contingency            | -                | -                  | (79,000)                | (79,000)               | -                       |
| 025-800-801100 LID Assessment Contingency     | -                | -                  | (500,000)               | (500,000)              | -                       |
| 025-800-801800 Construction Contingency       | -                | -                  | (563,380)               | (563,380)              | (1,600,000)             |
| <b>900 Fund Balance</b>                       | <b>(26,954)</b>  | <b>(1,169,861)</b> | <b>(14,940,296)</b>     | <b>(1,281,403)</b>     | <b>2,830,876</b>        |
| 8-Fund Balance Beginning                      | (704,969)        | (678,015)          | 491,845                 | 491,845                | 2,915,628               |
| 025-000-400100 Beginning Fund Balance         | (704,969)        | (678,015)          | 491,845                 | 491,845                | 2,915,628               |
| 8-Fund Balance Ending                         | 678,015          | (491,845)          | (15,432,141)            | (1,773,248)            | (84,752)                |
| 025-900-950000 Unappropriated Ending Balance  | 678,015          | (491,845)          | (15,432,141)            | (1,773,248)            | (84,752)                |

| Line Item Detail                              | Actual<br>FY12 | Actual<br>FY13 | Original Budget<br>FY14 | Revised Budget<br>FY14 | Adopted Budget<br>FY 15 |
|---|----------------|----------------|-------------------------|------------------------|-------------------------|
| <b>026 Sewer Debt</b>                         | -              | -              | -                       | -                      | -                       |
| <b>000 General</b>                            | -              | -              | -                       | -                      | <b>2,586,511</b>        |
| 1-Revenue                                     | -              | -              | -                       | -                      | 2,586,511               |
| 026-000-401050 LID Assessment                 | -              | -              | -                       | -                      | 2,000,000               |
| 026-000-NEW Funding from URA - Debt Reserve   | -              | -              | -                       | -                      | -                       |
| 026-000-NEW Funding from URA - Property Taxes | -              | -              | -                       | -                      | 219,511                 |
| 026-000-402301 Wastewater Fee                 | -              | -              | -                       | -                      | 367,000                 |
| <b>600 Debt</b>                               | -              | -              | -                       | -                      | <b>(1,773,795)</b>      |
| <b>900 Fund Balance</b>                       | -              | -              | -                       | -                      | <b>(812,716)</b>        |
| 8-Fund Balance Beginning                      | -              | -              | -                       | -                      | -                       |
| 026-000-400100 Beginning Fund Balance         | -              | -              | -                       | -                      | -                       |
| 8-Fund Balance Ending                         | -              | -              | -                       | -                      | (812,716)               |
| 026-900-950000 Unappropriated Ending Balance  | -              | -              | -                       | -                      | (812,716)               |
| <b>Grand Total</b>                            | <b>(1)</b>     | <b>(1)</b>     | -                       | <b>0</b>               | <b>(15,100)</b>         |



# Supplemental Information

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**



# Personnel Services

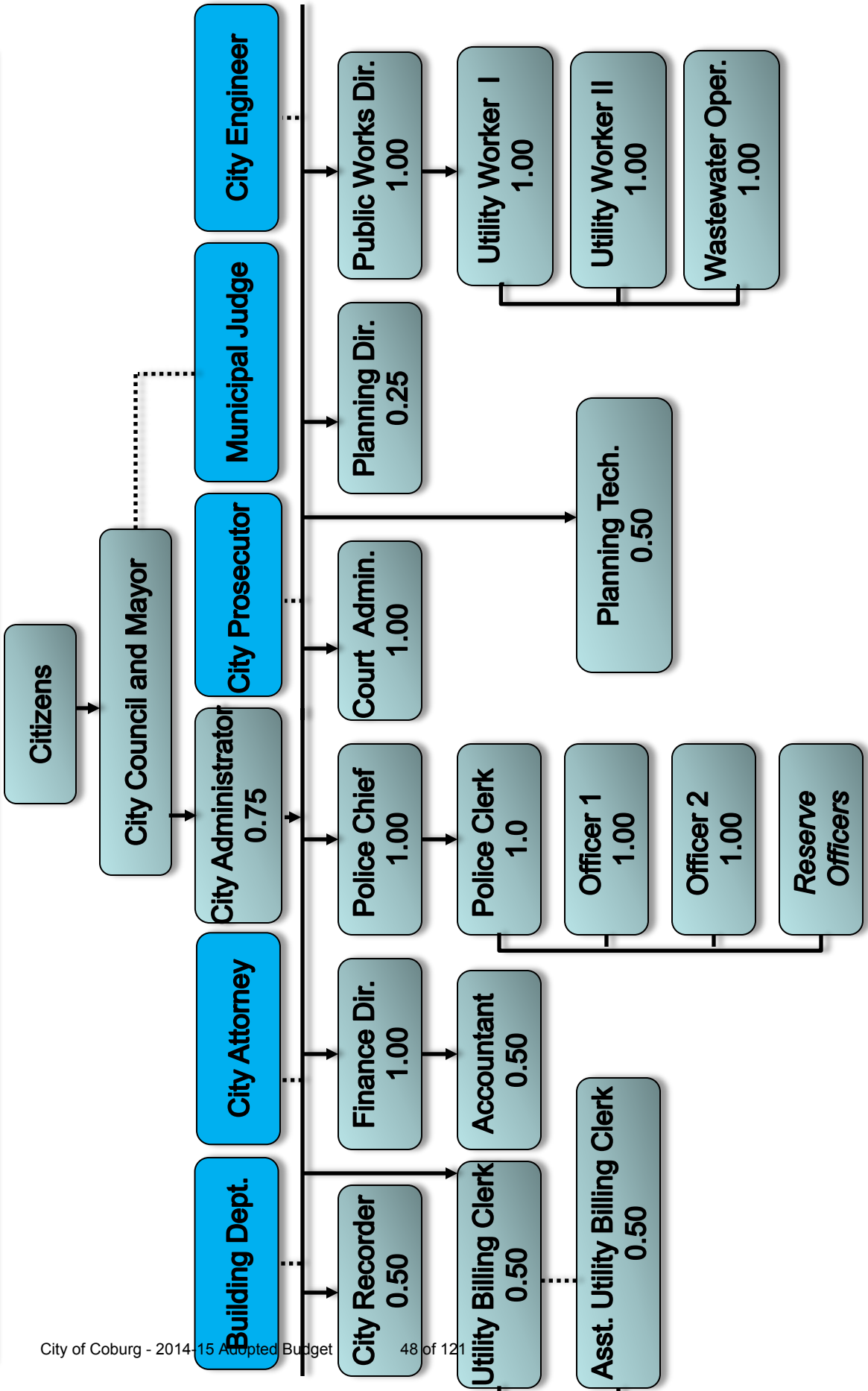
**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**



# City of Coburg Organizational Chart 2014



| Department            | FTE          | Salary            | Taxes            | PERS             | Health/Dental     | LTD/Life        | Total             |
|-----------------------|--------------|-------------------|------------------|------------------|-------------------|-----------------|-------------------|
| <b>Administration</b> | <b>3.75</b>  | <b>\$ 203,238</b> | <b>\$ 20,203</b> | <b>\$ 30,541</b> | <b>\$ 42,467</b>  | <b>\$ 663</b>   | <b>\$ 296,948</b> |
| Admin. Assistant      | 0.75         | 22,686            | 2,583            | 2,407            | 14,779            | 138             | 42,594            |
| City Administrator    | 1.00         | 73,535            | 6,895            | 11,458           | 600               | 259             | 92,747            |
| City Recorder         | 1.00         | 43,680            | 4,611            | 6,806            | 20,439            | 154             | 75,690            |
| Finance Director      | 1.00         | 63,336            | 6,114            | 9,869            | 6,649             | 112             | 86,080            |
| <b>Court</b>          | <b>1.00</b>  | <b>46,366</b>     | <b>4,816</b>     | <b>4,920</b>     | <b>20,044</b>     | <b>22</b>       | <b>76,169</b>     |
| Court Administrator   | 1.00         | 46,366            | 4,816            | 4,920            | 20,044            | 22              | 76,169            |
| <b>Police</b>         | <b>3.00</b>  | <b>170,329</b>    | <b>16,838</b>    | <b>25,345</b>    | <b>51,313</b>     | <b>567</b>      | <b>264,392</b>    |
| Police Chief          | 1.00         | 73,250            | 6,873            | 11,414           | 13,034            | 245             | 104,815           |
| Police Clerk          | 1.00         | 43,680            | 4,611            | 6,806            | 17,840            | 160             | 73,097            |
| Police Officer        | 1.00         | 53,399            | 5,354            | 7,124            | 20,439            | 162             | 86,479            |
| <b>Public Works</b>   | <b>4.00</b>  | <b>182,413</b>    | <b>19,031</b>    | <b>21,560</b>    | <b>53,425</b>     | <b>732</b>      | <b>277,162</b>    |
| Public Works Director | 1.00         | 53,857            | 5,389            | 5,715            | 14,779            | 227             | 79,967            |
| Treatment Operator    | 1.00         | 49,820            | 5,080            | 5,287            | 13,034            | 178             | 73,400            |
| Utility Worker        | 1.00         | 34,426            | 3,903            | 3,653            | 7,436             | 58              | 49,476            |
| Utility Worker II     | 1.00         | 44,310            | 4,659            | 6,904            | 18,176            | 269             | 74,318            |
| <b>Grand Total</b>    | <b>11.75</b> | <b>\$ 602,346</b> | <b>\$ 60,889</b> | <b>\$ 82,366</b> | <b>\$ 167,249</b> | <b>\$ 1,984</b> | <b>\$ 914,671</b> |

## Salary and Classification Schedule

### FY 2014-15

| Class              | Step   | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |       |       |       |       |
|--------------------|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Management</b>  |  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| City Administrator | Negotiated   |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| M5                 | Finance Director                                       | 27.58 | 28.13 | 28.69 | 29.27 | 29.85 | 30.45 | 31.06 | 31.68 | 32.31 | 32.96 | 33.62 | 34.29 | 34.98 | 35.68 |
| M4                 | Police Chief   | 27.58 | 28.13 | 28.69 | 29.27 | 29.85 | 30.45 | 31.06 | 31.68 | 32.31 | 32.96 | 33.62 | 34.29 | 34.98 | 35.68 |
| M3                 | Public Works Director                                  | 24.66 | 25.15 | 25.66 | 26.17 | 26.69 | 27.23 | 27.77 | 28.33 | 28.89 | 29.47 | 30.06 | 30.66 | 31.27 | 31.90 |
| M2                 | Court Administrator                                    | 16.41 | 16.74 | 17.07 | 17.41 | 17.76 | 18.12 | 18.48 | 18.85 | 19.23 | 19.61 | 20.00 | 20.40 | 20.81 | 21.23 |
| <b>Non-Exempt</b>  |  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
| 10                 | No Classifications                                     | 20.27 | 20.68 | 21.09 | 21.51 | 21.94 | 22.38 | 22.83 | 23.28 | 23.75 | 24.22 | 24.71 | 25.20 | 25.71 | 26.22 |
| 9                  | Officer  | 19.12 | 19.50 | 19.89 | 20.29 | 20.70 | 21.11 | 21.53 | 21.96 | 22.40 | 22.85 | 23.31 | 23.77 | 24.25 | 24.73 |
| 8                  | Treatment Fac Op                                       | 17.37 | 17.72 | 18.07 | 18.43 | 18.80 | 19.18 | 19.56 | 19.95 | 20.35 | 20.76 | 21.17 | 21.60 | 22.03 | 22.47 |
| 7                  | Utility Billing/City Rec<br>Police Clerk<br>Accountant | 16.41 | 16.74 | 17.07 | 17.41 | 17.76 | 18.12 | 18.48 | 18.85 | 19.23 | 19.61 | 20.00 | 20.40 | 20.81 | 21.23 |
| 6                  | Utility Worker II                                      | 15.51 | 15.82 | 16.14 | 16.46 | 16.79 | 17.12 | 17.47 | 17.82 | 18.17 | 18.54 | 18.91 | 19.28 | 19.67 | 20.06 |
| 5                  | No Classifications                                     | 14.63 | 14.92 | 15.22 | 15.53 | 15.84 | 16.15 | 16.48 | 16.81 | 17.14 | 17.48 | 17.83 | 18.19 | 18.55 | 18.93 |
| 4                  | Utility Worker I                                       | 13.85 | 14.13 | 14.41 | 14.70 | 14.99 | 15.29 | 15.60 | 15.91 | 16.23 | 16.55 | 16.88 | 17.22 | 17.57 | 17.92 |
| 3                  | No Classifications                                     | 13.07 | 13.33 | 13.60 | 13.87 | 14.15 | 14.43 | 14.72 | 15.01 | 15.31 | 15.62 | 15.93 | 16.25 | 16.58 | 16.91 |



# Capital Projects

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

## COBURG FIVE YEAR CAPITAL PROJECTS LIST

### FY 2014-15 BUDGET

| Fund         |        | Dept | Project #                          | Project Name  | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19        | Total |
|--------------|--------|------|------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------|
| SEWER        | Admin  | 1    | Replace Membranes                  | 25,000        | 25,000        | 25,000        | 25,000        | 25,000        | 125,000        |       |
| GENERAL      | Admin  | 2    | Computer Replacements              | 7,000         | 2,000         | 2,000         | 2,000         | 2,000         | 15,000         |       |
| GENERAL      | Police | 3    | Police Car Replacement             | -             | -             | -             | 20,000        | -             | 20,000         |       |
| GENERAL      | Police | 4    | Vests & Radios                     | 5,000         | 5,000         | -             | 5,000         | -             | 15,000         |       |
| GENERAL      | Admin  | 5    | City Hall Improvements             | -             | 10,000        | -             | -             | -             | 10,000         |       |
| STREET       | Admin  | 6    | Road Maintenance Funding Analysis  | -             | 5,000         | -             | -             | -             | 5,000          |       |
| GENERAL      | Admin  | 7    | Systems Development Charges Update | -             | 10,000        | -             | -             | -             | 10,000         |       |
| WATER        | Admin  | 8    | Future Water Capacity Study        | -             | 5,000         | 10,000        | -             | -             | 15,000         |       |
| STREET       | Admin  | 9    | Coburg Loop Phase III & IV         | -             | -             | 12,000        | -             | -             | 12,000         |       |
| <b>Total</b> |        |      |                                    | <b>37,000</b> | <b>62,000</b> | <b>27,000</b> | <b>52,000</b> | <b>27,000</b> | <b>190,000</b> |       |



# Overhead Allocation

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

## Overhead Allocation

Beginning in July 2014, Overhead Expenses will be allocated to the Enterprise Funds. This will eliminate the need to directly charge each payroll and accounts payable transactions to multiple funds.

Overhead includes:

- General Fund Administration
- Facilities
- Economic Development
- Planning
- City Hall Debt Service

The allocation basis is the net impact of departments on the City as calculated by:

- Revenue 100%
- Materials and Services 100%
- Personal Services 100%
- Capital Outlay 10%
- Debt Services 10%

Overhead is allocated to the following Enterprise Funds:

- Sewer and Sewer Capital
- Water and Water Capital
- Street and Street Capital

Overhead is not allocated to the following Funds:

- General Fund
- Park

The allocation is recorded as an Administrative Transfer monthly.

## Public Works Administration Allocation

Beginning in July 2014, Public Works Administrative Expenses will be allocated to the Enterprise Funds. This will eliminate the need to directly charge each payroll and accounts payable transactions to multiple funds. Employees will not be required to record detail time for each payroll. However, time analysis should be conducted periodically.

Public Works Administrative Department includes:

- Personal Services for Public Works Director and Utility Workers

The allocation basis is the net impact of departments on the City as calculated by:

Public Works Administration is allocated to the following Operating Funds:

- Sewer 45%
- Water 30%
- Street 10%
- Parks 15%

The allocation is recorded as a PW Administrative Transfer monthly.

City of Coburg  
Overhead Allocation

| Methodology for Overhead Allocation FY15   |                  |                  |                    |                        |                    |                  |                  |                               |   |                 |                  |                  |                  |
|--|------------------|------------------|--------------------|------------------------|--------------------|------------------|------------------|-------------------------------|---|-----------------|------------------|------------------|------------------|
| Allocate Cost of Administration to revenue generating funds based on impact to the City. |                  |                  |                    |                        |                    |                  |                  |                               |   |                 |                  |                  |                  |
| Department   | Revenue          | Debt Proceeds    | Personal Services  | Materials and Services | Internal Transfers | Debt Service     | Capital          | Resources (Debt Proceeds 10%) | Expenditures (Capital and Debt Service 10%) | Share of Impact | Share of Admin   | No Allocation    | Allocate         |
|  |                  |                  |                    |                        |                    |                  |                  |                               |   |                 | (734,740)        |                  |                  |
| <b>General</b>   |                  |                  |                    |                        |                    |                  |                  |                               |   |                 |                  |                  |                  |
| Administration   |                  |                  | (351,725)          | (171,925)              | (50,000)           | -                | (7,000)          | -                             | 574,350                                     | 14.3%           | (105,422)        | (105,422)        |                  |
| Contingency  |                  |                  |                    |                        |                    |                  |                  |                               |   | 0.0%            | -                | -                |                  |
| Debt   |                  |                  |                    | (17,496)               |                    | (24,050)         |                  |                               | 19,901                                      | 0.5%            | (3,653)          | (3,653)          |                  |
| Economic Dev   |                  |                  |                    | (17,200)               |                    |                  |                  |                               | 17,200                                      | 0.4%            | (3,157)          | (3,157)          |                  |
| Facility Management  |                  |                  |                    | (46,050)               |                    |                  |                  |                               | 46,050                                      | 1.2%            | (8,452)          | (8,452)          |                  |
| Fuel Balance   |                  |                  |                    |                        |                    |                  |                  |                               |   | 0.0%            | -                | -                |                  |
| Municipal Court  | 53,500           |                  | (74,863)           | (26,975)               |                    |                  |                  | 53,500                        | 101,838                                     | 3.9%            | (28,512)         | (28,512)         |                  |
| NonDepartmental  | 792,329          |                  |                    | (22,600)               |                    |                  |                  | 792,329                       | -   | 19.8%           | (145,432)        | (145,432)        |                  |
| Planning   | 18,500           |                  | (26,693)           | (97,060)               |                    |                  | (20,000)         | 18,500                        | 49,293                                      | 1.7%            | (12,443)         | (12,443)         |                  |
| Police   | 96,550           |                  | (327,343)          |                        | 199,958            |                  |                  | 96,550                        | 426,403                                     | 13.1%           | (95,988)         | (95,988)         |                  |
| PW Admin   | -                |                  | (199,959)          |                        |                    |                  |                  |                               |   |                 |                  |                  |                  |
| Transfers  |                  |                  |                    |                        |                    |                  |                  |                               |   | 0.0%            | -                | -                |                  |
| Park   |                  |                  |                    | (106,350)              |                    |                  |                  |                               | 106,350                                     | 2.7%            | (19,520)         | (19,520)         |                  |
| Parks Capital  |                  |                  |                    |                        |                    |                  |                  |                               |   | 0.0%            | -                | -                |                  |
| Sewer  | 354,000          |                  | (71,997)           | (171,350)              |                    |                  |                  | 354,000                       | 243,347                                     | 14.9%           | (109,643)        | (109,643)        |                  |
| Sewer Capital  |                  | 1,049,832        |                    |                        |                    |                  | (241,000)        | 104,983                       | 24,100                                      | 3.2%            | (23,693)         | (23,693)         |                  |
| Street   | 191,700          |                  |                    | (85,200)               |                    |                  |                  | 191,700                       | 85,200                                      | 6.9%            | (50,825)         | (50,825)         |                  |
| Street Capital   | 5,000            |                  |                    |                        |                    |                  |                  | 5,000                         | -   | 0.1%            | (918)            | (918)            |                  |
| Water  | 577,700          |                  |                    | (88,200)               |                    | (239,559)        |                  | 577,700                       | 112,156                                     | 17.2%           | (126,623)        | (126,623)        |                  |
| Water Capital  | 2,500            |                  |                    |                        |                    |                  |                  | 2,500                         | -   | 0.1%            | (459)            | (459)            |                  |
| <b>Total</b>   | <b>2,091,779</b> | <b>1,049,832</b> | <b>(1,052,580)</b> | <b>(850,406)</b>       | <b>149,958</b>     | <b>(263,609)</b> | <b>(268,000)</b> | <b>2,196,762</b>              | <b>1,806,189</b>                            | <b>100%</b>     | <b>(734,740)</b> | <b>(422,580)</b> | <b>(312,160)</b> |





# Meeting Agendas and Minutes

## Budget Committee

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**



**AGENDA**  
**City of Coburg**  
**Budget Committee Meeting**  
**April 29, 2014**  
**6:30 – 9:30 p.m.**

- |             |  |                                     |
|-------------|--|-------------------------------------|
| <b>6:30</b> | <b>WELCOME AND CALL MEETING TO ORDER</b>   | Mayor Jae Pudewell                  |
|             | Additions and Changes to Agenda  | Budget Officer<br>Jennefer Lipscomb |
|             | Election of Budget Committee Chair   | Mayor, Jae Pudewell                 |
| <b>6:45</b> | <b>CITIZEN TESTIMONY</b> (limited to 5 minutes)  | Committee Chair                     |
| <b>7:00</b> | <b>PUBLIC HEARING</b><br>Pursuant to ORS 221.770 to discuss use of funds<br>Resolution 2014-06 a Resolution declaring the City's<br>Election to receive State Revenues for the fiscal year<br>2014-2015. | Finance Director<br>Anne Heath      |
|             | Pursuant to ORS 221.760 to discuss use of funds<br>Resolution 2014-07 a Resolution declaring the City's<br>Election to receive State Shared revenues for the fiscal<br>Year of 2014-2015                 | Finance Director<br>Anne Heath      |
|             | <i>2<sup>nd</sup> public hearing will be held on May 13, 2014</i>  |                                     |
| <b>7:30</b> | <b>PROPERTY TAX</b> Rate consider approval   | Finance Director<br>Anne Heath      |
| <b>7:45</b> | <b>PRESENTATION OF THE BUDGET</b>  | Jennefer Lipscomb                   |

**GENERAL DISCUSSION**

- 9:30** Adjourned to May 6, Budget Meeting



## MINUTES

### Coburg Budget Committee

April 29, 2014 - 6:30 P.M.

Coburg City Hall

91136 North Willamette – Coburg

**MEMBERS PRESENT:** Colleen Marshall, Chairperson; Sharyl Abbaspour, Jerry Behney, Jeffrey Kaliner, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Members; Jae Pudewell Mayor

**MEMBERS ABSENT:** Terry Dawson, Linda Kroeger, Ray Smith

**STAFF PRESENT:** Petra Schuetz, Bob Butler, Anne Heath, Larry Larson, Jennifer Lipscomb, Kathy Taylor

**RECORDED BY:** Dan Lindstrom

### 1. CALL TO ORDER

Mayor Jae Pudewell called the meeting of the Coburg Budget Committee to order at 6:30 p.m. He noted the absences of members Terry Dawson, Linda Kroeger, Ray Smith, and stated that a quorum was present. He invited those who were present to introduce themselves.

Mayor Pudewell stated that the City Council had appointed Jenifer Lipscomb of City X financial consultants as Budget Officer for fiscal year 2014-15.

Ms. Lipscomb explained that previously anticipated consideration of the Budget of the Coburg Urban Renewal District would be postponed until the next meeting of the Committee on May 13. She also said that determining a recommendation to the Council of a property tax rate would be considered after the Budget Proposal was finalized.

Mayor Pudewell stated that the initial business of the Committee each year was the election of a Chairperson. He explained that the City Charter required that the Chairperson be a citizen member who is not a member of the City Council. He pointed out that only two so qualified members were present and that one was attending his first meeting. He asked if Colleen Marshall was willing to serve. On the recommendation of City Administrator Petra Schuetz, Ms. Marshall said she was willing to act as Chairperson for the current meeting.

***Mayor Pudewell determined that there was consensus to elect Colleen Marshall as Budget Committee Chairperson.***

Chairperson Marshall determined that there was no one present wishing to present Citizen Testimony to the Committee.

## **2.PUBLIC HEARING**

Chairperson Marshall read Resolution No. 2014-06, AN ORDINANCE/RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES.

Coburg Finance Director Anne Heath stated that approval of the Resolution by the Committee was an annual action required by the state of Oregon. She referred to similar Resolution No. 2014-07 distributed as Agenda support material and explained that it would be acted on by the City Council at its next scheduled meeting.

Chairperson Marshall opened the Public Hearing on Resolution No. 2014-06, determined that there was no person present wishing to present testimony, and closed the Hearing.

Member Don Nelson joined the meeting at 6:45 p.m.

## **3.PRESENTATION OF THE BUDGET**

Ms. Lipscomb provided an overview of the fiscal year 2014-15 Coburg General Fund Budget Proposal using a Power Point presentation. She noted the Budget Message included in the workbook given to members in advance of the meeting.

Ms. Lipscomb reviewed the proposed Budget summarized by Funds, showing a grand total of \$1,673,292 divided into nine different funds. She pointed out that no beginning balances were included in the summary and said that an operating principle for City was that each of the funds should be completely self-supporting.

Ms. Lipscomb reviewed documents presenting summaries of fund categories and City Departments by categories.

Member Jeffrey Milam joined the meeting at 6:50 p.m.

Ms. Lipscomb referred to a document included in the workbook presenting revenue and expenses of the Proposed Budget in detail.

Member Brian Pech joined the meeting at 6:55 p.m.

Ms. Lipscomb reviewed documents presenting supplemental information regarding details of the Capital List, Personal Services expenses, City staff salary and classifications, and overhead expense allocation methodology.

Members engaged in an extended discussion on enterprise, restricted, allocated, and not allocated funds. It was agreed that representatives of City X would prepare a basic introduction to commonly used accounting terms and concepts to be presented at the next meeting of the Committee.

Ms. Lipscomb presented a series of graphic charts illustrating percentages and amounts of the Proposed Budget General Fund revenues and expenditures by category.

Ms. Lipscomb reviewed elements of the Budget Message dated April 29, 2014. She discussed the change from a modified cash basis to an accrual method of accounting, the allocation of administration costs to the various funds, and association of General Fund revenue with the various City departments. She appraised significant projects completed in fiscal year 2013-14 identified and reviewed Budget highlights presented.

Ms. Lipscomb presented a document entitled "Puts and Takes" showing positive and negative impacts of Budget changes from the current year.

Members engaged in discussion regarding the presentations, making suggestions and requests for clarification, report formatting, and additional detail at the next meeting. A general discussion of the Proposed Budget followed.

The meeting adjourned at 8:10 p.m.

ACCEPTANCE

Approved: May 6, 2014  
Date

Yes: 11 No: 0 Abstained: None

Attest: Colleen Marshall Date: 5-27-14  
Colleen Marshall, Chairperson

Sammy L. Egbert Date: 5/27/14  
Sammy L. Egbert, City Recorder



**AGENDA**  
City Of Coburg  
Budget Committee Meeting  
**May 6, 2014**  
**Revised Agenda**

---

|      |   |                                  |
|------|---|----------------------------------|
| 6:30 | CALL THE CITY OF COBURG BUDGET COMMITTEE MEETING TO ORDER   | Interim Chair<br>Coleen Marshall |
| 6:35 | Reappoint Committee Chair Linda Kroeger   | Coleen Marshall                  |
|      | ADDITON / CHANGES/ DELETIONS TO THE AGENDA  | Jennefer Lipscomb                |
|      | PUBLIC COMMENT (Limit to 5 minutes unless extended time is approved prior to the meeting)   |                                  |
|      | BUDGET BOOKS INSERTS  |                                  |
|      | OLD BUSINESS<br>Follow up from the April 29, 2014 Budget Meeting  | Jennefer Lipscomb                |
|      | GENERAL DISCUSSION  |                                  |
| 8:15 | APPROVAL OF <ul style="list-style-type: none"><li>• May 28, 2013 Budget Committee Meeting</li><li>• April 29, 2014 Budget Committee Meeting</li></ul> |                                  |
| 8:30 | ADJOURNMENT   | Chair Linda Kroeger              |



## MINUTES

### Coburg Budget Committee

May 6, 2014 – 6:30 p.m.

Coburg City Hall

91136 North Willamette – Coburg

**MEMBERS PRESENT:** Linda Kroeger, Chairperson; Sharyl Abbaspour, Jerry Behney, Allison Cramer, Jeffrey Kaliner, Colleen Marshall, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Ray Smith, Members; Jae Pudewell, Mayor.

**MEMBERS ABSENT:** Terry Dawson.

**STAFF PRESENT:** Petra Schuetz, Bob Butler, Anne Heath, Larry Larson, Jennifer Lipscomb, Kathy Taylor.

**RECORDED BY:** Dan Lindstrom.

### 1. CALL TO ORDER

Interim Chairperson Coleen Marshal called the meeting of the Coburg Budget Committee to order at 6:50 p.m. Minutes Recorder Dan Lindstrom called the roll, noted the absence of Mayor Jae Pudewell and Terry Dawson, and said that a quorum was present.

Chairperson Marshall explained that she had temporarily accepted the chairpersonship of the Committee to facilitate its organization at the previous meeting.

***Ray Smith moved, seconded by Jerry Behney, to appoint Linda Kroeger Chairperson of the Budget Committee. The motion was adopted unanimously, 10:0.***

Chairperson Kroeger determined that there were no requests to change the Agenda of the meeting and that there were no requests to provide Public Comment.

Budget Officer Jennifer Lipscomb noted that documents distributed with the Agenda at the beginning of the meeting were entitled "April 29, 2014 Budget Committee Meeting Information Requests," "Overhead Allocation," "General Fund Consolidated Revenue Comparison," and "Puts and Takes." She also noted that minutes of the May 28, 2013, and April 29, 2014, meetings of the Committee were also distributed. She said the documents should be appropriately inserted in the Member Notebooks.

Jae Pudewell joined the meeting at 6:22 p.m.

### 3. OLD BUSINESS

Ms. Lipscomb referred to the document entitled "April 29, 2014 Budget Committee Meeting Information Requests" and reviewed answers given to questions raised at the previous meeting:

- *Allocation Method* – explained in distributed document entitled "Overhead Allocation"
- *Municipal Court State Assessment* – the portion of fines and bails required to be paid to the State

- *Puts and Takes* – reformatted version distributed as “Puts and Takes” document
- *Court Copier* – adjustment made to proposed Budget
- *Sewer LID Revenue* – budget is an estimate of the payments expected to be received
- *County Assessed Value of Urban Renewal Property* – assessed value is reduced and URA tax revenue projection has been adjusted
- *Power Franchise Revenue* – unable to get any estimate on projected revenue increase and left unchanged
- *Power Company Franchise License* – projected revenue is projected actual revenue for current year
- *General Fund Revenue Analysis* – provided in “General Fund Consolidated Revenue Comparison” document
- *Reformat Budget* – shading to alternate lines will be provided in next printed version

#### **4. GENERAL DISCUSSION**

Jeffery Milam asked why the Agency Collection of Fines and Bails had reduced to \$17,000 in the current year projected revenue and proposed Budget from \$61,785 received in 2013. Ms. Lipscomb said it would be investigated.

Petra Schuetz asked why the Garbage Franchise Fee had reduced to \$50 in the current year projected revenue and proposed Budget from \$1,000 received in 2013. Ms. Lipscomb said it would be investigated.

Stephen Perry asked why the Other Receipts had reduced to \$5,000 in the proposed Budget when the projected income for the current year was \$15,000. It was explained that 2013-14 revenue was a one-time anomaly.

Ms. Lipscomb reviewed the information presented in the document entitled “Puts and Takes.” She explained that the order of items included had been changed and reformatted and that the changes had not yet been made in the proposed Budget.

Members discussed the proposed changes to the General Fund Deficit reflected in the document.

Jae Pudewell said that he was concerned that no expansion of Planning Department services was projected when an increase of the services required was anticipated with completion of the Wastewater Project.

Jeffrey Kaliner said he agreed and that the expansion would put an extra burden on already overburdened staff.

Petra Schuetz said she was disappointed that Planning funds were not available as had been requested, especially since there did not appear that there would be any long-range planning project funding available.

In response to a question from Jerry Behney, Petra Schuetz reviewed requirements of the City related to a hypothetical, but possible, residential subdivision development in Coburg. She described processes for applications to be made and their review for adequacy, periods for public comment and agency referrals, development of legal findings and presentations to the Planning Commission and possible referrals to the City Council. She said the City had 120 days to complete processing of applications. She described the responsibilities of the City Planner and Planning Director in the process.

Jeffrey Kaliner asked if there was concern about Police equity included in the proposed Budget. Petra Schuetz discussed the frequently expressed concern about the Coburg Police and other staff being underpaid in comparison to peers in nearby cities. She said an attempt to address the issue was being made in newly developed pay schedules and cost of living increase proposals.



Jae Pudewell asked that the discussion return to concerns about the Planning budget.

Petra Schuetz suggested that there would be an advantage to adding an additional budget category to cover the expenses of the City Engineer, rather than considering it part of the Planning Budget. She said it would cover costs incurred in both the Planning and Public Works departments. She suggested that such an expense should be identified as a "not to exceed" item.

Ray Smith asked why the Power Franchise Fee was proposed for a \$15,000 increase. He suggested that a ±5 year record of such revenue was needed. Ms. Lipscomb said she would investigate the possibilities. Petra Schuetz said such data might not be available, but that she would join the investigation.

City X Financial Consultant Kathy Taylor discussed difficulties in determining beginning and ending account balances and auditor shortcomings in accepting faulty practices.

Discussion of the scheduling of additional Budget Committee meetings was held.

Brian Pech asked how/why Interest Expense was calculated. Jae Pudewell provided an answer that was acceptable.

Ms. Lipscomb asked if there was agreement to seek to add back Planning expense to the Budget proposal. Numerous members voiced approval. Ms. Taylor said additional services could be added as a contract position and its expense made equal to additional revenue. Petra Schuetz added that it was possible that a grant could be secured for a specific project and the Planning services acquired through a contract for it. Jerry Behney said he favored adding Planning help as staff hours. Ms. Lipscomb stated that she would prepare a proposal to add back Planning expense for consideration at the next meeting.

After discussion, it was agreed that the next Budget Committee meeting would be scheduled for May 27, and possibly followed by another on June 3.

**5. MINUTES**

***Brian Pech moved, seconded by Jae Pudewell, to accept the minutes of the May 28, 2013, meeting of the Budget Committee. The motion was adopted unanimously, 11:0.***

***Jerry Behney moved, seconded by Coleen Marshall, to accept the minutes of the April 29, 2014, meeting of the Budget Committee. The motion was adopted unanimously, 11:0***

The meeting adjourned at 8:10 p.m.

ACCEPTANCE

Approved: \_\_\_\_\_  
Date

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Linda Kroeger, Chairperson

\_\_\_\_\_ Date: \_\_\_\_\_  
Sammy L. Egbert, City Recorder

**City of Coburg  
Sewer Funds  
Proposed Budget 2014-15**

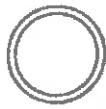
| <b>Row Labels</b>        | <b>FY 2011-12</b> | <b>FY 2012-13</b> | <b>Proj FY 2013-14</b> | <b>Prop. FY 2014-15</b> |
|--------------------------|-------------------|-------------------|------------------------|-------------------------|
| <b>005 Sewer</b>         | <b>(65,040)</b>   | <b>181,575</b>    | <b>-</b>               | <b>21,024</b>           |
| 1-Revenue                | (85)              | (35)              | -                      | 500,000                 |
| 2-Personal Services      | -                 | -                 | -                      | (71,997)                |
| 3-Material & Services    | -                 | -                 | -                      | (406,979)               |
| 8-Ending Balance         | (181,610)         | -                 | -                      | -                       |
| 8-Fund Balance Beginning | 116,655           | 181,610           | -                      | -                       |
| <b>025 Sewer Capital</b> | <b>94,635</b>     | <b>(680,949)</b>  | <b>1,881,480</b>       | <b>2,054</b>            |
| 1-Revenue                | 271,898           | 426,318           | 500,000                | -                       |
| 2-Personal Services      | (41,590)          | (75,706)          | (118,600)              | -                       |
| 3-Material & Services    | (21,259)          | (22,305)          | (137,050)              | (171,457)               |
| 4-Capital Outlay         | (6,621,971)       | (8,264,957)       | (7,061,281)            | (2,229,246)             |
| 5-Debt Proceeds          | 3,820,811         | 4,310,572         | 1,085,904              | 242,757                 |
| 5-Grant Proceeds         | 2,767,611         | 3,880,577         | 7,612,507              | 1,100,000               |
| 6-Debt Payments          | (135,338)         | (65,202)          | -                      | -                       |
| 8-Beginning Fund Balance | (815,772)         | (870,246)         | -                      | 1,060,000               |
| 8-Contingency            | -                 | -                 | -                      | -                       |
| 8-Ending Balance         | 870,246           | -                 | -                      | -                       |
| <b>026 Sewer Debt</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>               | <b>-</b>                |
| 1-LID Proceeds           | -                 | -                 | -                      | 2,000,000               |
| 1-Revenue                | -                 | -                 | -                      | 367,000                 |
| 6-Debt Payments          | -                 | -                 | -                      | (1,805,981)             |
| 7-Transfer               | -                 | -                 | -                      | 219,511                 |
| 8-Debt Service Reserve   | -                 | -                 | -                      | (780,530)               |
| <b>Grand Total</b>       | <b>29,595</b>     | <b>(499,374)</b>  | <b>1,881,480</b>       | <b>23,078</b>           |

**CITY OF COBURG  
BUDGET 2014-15**

**"Puts and Takes"**

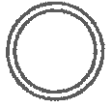
| <u>Fund</u>   | <u>Department</u>           | <u>Item</u>  | <u>Reduce<br/>from Budget</u> | <u>Add to<br/>Budget</u> | <u>Impact</u>   |
|---|-----------------------------|--|-------------------------------|--------------------------|-----------------|
| All   | All                         | Merit pool step increase                           |                               | (86,000)                 | (86,000)        |
| All   | All                         | Cost of Living Increase reduced to 2%              | 3,000                         | -                        | 3,000           |
| All   | All                         | 50% Cost of Family Medical Coverage Expense        | 39,000                        | -                        | 39,000          |
|   | <b>All Total</b>            |  | <b>42,000</b>                 | <b>(86,000)</b>          | <b>(44,000)</b> |
| General   | Administration              | Audit - Administration                             | 1,000                         | -                        | 1,000           |
| General   | Administration              | Professional Services - Administration             | 2,000                         | -                        | 2,000           |
| General   | Administration              | Litigation Expense - Administration                | 1,000                         | -                        | 1,000           |
| General   | Administration              | City Attorney - Administration                     | 5,000                         | -                        | 5,000           |
| General   | Administration              | Legal - Administration                             | 15,000                        | -                        | 15,000          |
| General   | Administration              | Computer Expense - Administration                  | 1,220                         | -                        | 1,220           |
| General   | Administration              | Personal Services Cuts                             | 58,000                        | -                        | 58,000          |
|   | <b>Administration Total</b> |  | <b>83,220</b>                 | <b>-</b>                 | <b>83,220</b>   |
| General   | Court                       | Municipal court copier                             |                               | (1,750)                  | (1,750)         |
|   | <b>Court Total</b>          |  | <b>-</b>                      | <b>(1,750)</b>           | <b>(1,750)</b>  |
| General   | General                     | Franchise fee -power                               | 15,000                        | -                        | 15,000          |
| General   | General                     | Cable TV Franchise Fee                             | 2,000                         | -                        | 2,000           |
|   | <b>General Total</b>        |  | <b>17,000</b>                 | <b>-</b>                 | <b>17,000</b>   |
| General   | Planning                    | Planning revenue increase                          | 8,000                         | -                        | 2,000           |
| General   | Planning                    | Coburg Loop Phase 3 Management Revenue in Planning | 20,500                        | -                        | 20,500          |
| General   | Planning                    | Planning tech position eliminated                  | 17,400                        | -                        | 17,400          |
| General   | Planning                    | Professional service for planning reduced          | 5,000                         | -                        | 5,000           |
|   | <b>Planning Total</b>       |  | <b>50,900</b>                 | <b>-</b>                 | <b>42,900</b>   |
| General   | Police                      | Police Equity Adjustment*                          | -                             | -                        | -               |
| General   | Police                      | Capital Outlay                                     | 15,000                        | -                        | 15,000          |
| General   | Police                      | Personal Services Reductions                       | 66,000                        | -                        | 66,000          |
|   | <b>Police Total</b>         |  | <b>81,000</b>                 | <b>-</b>                 | <b>81,000</b>   |
|   | <b>Grand Total</b>          |  | <b>274,120</b>                | <b>(87,750)</b>          | <b>178,370</b>  |
|   |                             |  |                               |                          |                 |
| <b>* Not fully vetted by City Administrator so item removed</b> |                             |  |                               |                          |                 |

# City of Coburg Budget Committee Meeting



**MAY 27, 2014**

## City of Coburg Financial Issues

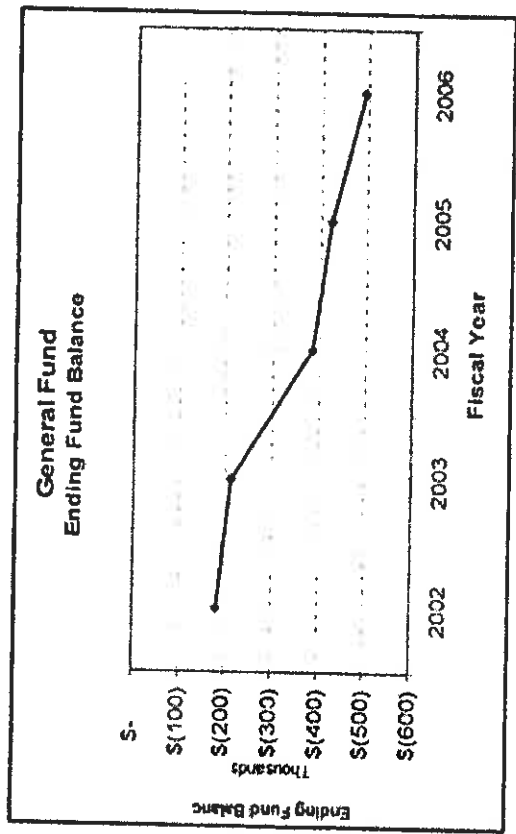


- **Net losses year after year in many funds.**
- **Unauthorized and inappropriate interfund loans**
- **Ineffective accounting**
- **Debt reserves are not fully funded**

Extracts from the City of Coburg 'Management Discussion and Analysis' from FY 2006

**Table 3**  
General Fund  
Ending Fund Balance

| Fiscal Year | Fund Balance |
|-------------|--------------|
| 2002        | \$ (184,636) |
| 2003        | \$ (212,927) |
| 2004        | \$ (384,032) |
| 2005        | \$ (421,803) |
| 2006        | \$ (493,061) |



Most General Fund programs had expenditures in excess of budget (page 12). This continues a trend of over-expenditures illustrated by Table 4 and its accompanying graph.

**Table 4**  
Annual General Fund Gain/(Loss)  
Net of Interfund Transfers

| Fiscal Year | Gain/(Loss)  |
|-------------|--------------|
| 2002        | \$ (415,351) |
| 2003        | \$ (31,064)  |
| 2004        | \$ (303,105) |
| 2005        | \$ (348,916) |
| 2006        | \$ (106,306) |

**Table 2**  
**Ending Fund Balances**  
**as of June 30, 2006**  
**Governmental Funds**

| Fund                                 | Amount    |
|--------------------------------------|-----------|
| 001 General Fund                     | (493,061) |
| 003 Street Fund                      | (53,484)  |
| 006 Debt Service Water Fund          | 180,920   |
| 007 Water Capital Project Fund       | 160,321   |
| 008 Library Trust Fund               | (10,750)  |
| 010 State Revenue Sharing Fund       | (36,173)  |
| 011 Special Street Fund -STPU        | 85,903    |
| 012 Special Water Fund               | 2,524     |
| 013 Special Park Fund                | 34,206    |
| 014 Dedicated Police Funds           | (10,003)  |
| 015 Asset Forfeiture Fund            | (39,734)  |
| 017 Economic Development Fund        | 48,478    |
| 018 Systems Development Charges Fund | 67,443    |
| 019 Water Reserve Fund               | 95,102    |
| 020 Street Reserve Fund              | 241,020   |
| 021 Park Reserve Fund                | 99,178    |
| Total                                | 371,890   |

*negative balance  
 included in July 1, 2007  
 fund*

# Net Losses



## Type Net Income (Loss)

| Row Labels         | FY07           | FY08             | FY09           | FY10          | FY11          | FY12             | FY13             | Grand Total      |
|--------------------|----------------|------------------|----------------|---------------|---------------|------------------|------------------|------------------|
|                    | Sum of FY07    | Sum of FY08      | Sum of FY09    | Sum of FY10   | Sum of FY11   | Sum of FY12      | Sum of FY13      | Grand Total      |
| 001 General        | (199,750)      | (113,022)        | 47,037         | 165,083       | 221,518       | 21,898           | (27,648)         | 115,116          |
| 002 Park           | -              | 3,966            | 15,257         | (6,858)       | (27,362)      | (1,828)          | 11,578           | (5,248)          |
| 003 Street         | 64,422         | (19,174)         | 5,373          | 15,200        | 14,219        | (6,234)          | (14,168)         | 59,639           |
| 004 Water          | 183,028        | (23,568)         | (5,278)        | (54,433)      | (79,145)      | (65,033)         | (42,930)         | (87,359)         |
| 005 Sewer          | -              | 628              | 2,459          | 727           | (64,955)      | (135,423)        | (65,237)         | (261,801)        |
| 022 Parks Capital  | (44,814)       | (339)            | 9,974          | 2,515         | 3,385         | 20               | (321)            | (29,581)         |
| 023 Street Capital | (3,283)        | 3,281            | 6,448          | (5,908)       | 1,586         | 25               | 3,523            | 5,671            |
| 024 Water Capital  | 26,022         | (13,884)         | (20,556)       | 89,203        | (77,101)      | (14,021)         | (25,828)         | (36,166)         |
| 025 Sewer Capital  | 231,417        | (8,907)          | 216,847        | (179,776)     | 54,475        | 26,954           | 1,169,861        | 1,510,870        |
| <b>Grand Total</b> | <b>257,042</b> | <b>(171,018)</b> | <b>277,560</b> | <b>25,752</b> | <b>46,620</b> | <b>(173,642)</b> | <b>1,008,828</b> | <b>1,271,142</b> |



# Ending Fund Balance

| Ending Fund Balance | FY2007          | FY2008         | FY2009         | FY2010           | FY2011           | FY2012           | FY2013         |
|---------------------|-----------------|----------------|----------------|------------------|------------------|------------------|----------------|
| 001 General         | (672,418)       | (795,123)      | (790,346)      | (625,262)        | (403,744)        | (381,847)        | (409,495)      |
| 002 Park            | -               | 16,280         | 30,633         | 23,775           | (3,587)          | (5,415)          | 6,163          |
| 003 Street          | 10,938          | 109,602        | 119,732        | 134,932          | 149,151          | 142,918          | 128,750        |
| 004 Water           | 28,151          | 273,843        | 291,956        | 237,523          | 158,378          | 93,345           | 50,415         |
| 005 Sewer           | -               | 121,097        | 123,556        | 124,283          | 59,328           | (76,095)         | (141,332)      |
| 022 Parks Capital   | 88,570          | 75,917         | 85,890         | 88,405           | 91,790           | 91,811           | 91,489         |
| 023 Street Capital  | (759)           | 214,842        | 221,290        | 215,381          | 216,967          | 216,992          | 220,515        |
| 024 Water Capital   | 462,366         | 182,819        | 29,820         | 119,022          | 41,921           | 27,900           | 2,072          |
| 025 Sewer Capital   | 22,624          | 13,718         | 70,764         | (759,444)        | (704,969)        | (678,015)        | 491,845        |
| <b>Grand Total</b>  | <b>(60,529)</b> | <b>212,995</b> | <b>183,294</b> | <b>(441,385)</b> | <b>(394,765)</b> | <b>(568,407)</b> | <b>440,421</b> |

## Action - Eliminate Deficit Fund Balances

- . If net income is positive each year, ending fund balance will improve.
- . Transfers also impact ending fund balance.

# Net Losses



| <b>City wide Categories</b> | <b>Actual<br/>FY11-12</b> | <b>Actual<br/>FY 12-13</b> | <b>Projected<br/>FY 13-14</b> | <b>Proposed<br/>FY 14-15</b> |     |
|-----------------------------|---------------------------|----------------------------|-------------------------------|------------------------------|-----|
| 2-Personal Services         | (658,207)                 | (728,078)                  | (762,454)                     | (1,034,138)                  | 50% |
| 3-Materials & Services      | (550,906)                 | 510,721                    | (679,415)                     | (765,710)                    | 36% |
| 4-Capital Outlay            | (6,621,971)               | (8,317,517)                | (6,461,500)                   | (293,000)                    | 14% |

# Recognize Interfund Loans 2007



| FY 2008  | <input checked="" type="checkbox"/> Intefund Loans |
|--|--|
| <b>To record Interfund Loans from FY 2007 that were</b>              |  |
| <input checked="" type="checkbox"/> reversed in FY 2008 (11/30/2007) | <b>(1,068,613)</b>                                 |
| <input checked="" type="checkbox"/> 001 General                      |  |
| <input checked="" type="checkbox"/> Due to                           |  |
| Parks  | (1,391)  |
| Parks Capital  | (2,472)  |
| Sewer Capital  | (900,256)  |
| Water Capital  | (164,494)  |
| <b>To record reduction of Interfund Loans in FY2008</b>              | <b>397,319</b>                                     |
| <input checked="" type="checkbox"/> 001 General                      |  |
| <input checked="" type="checkbox"/> Due to                           |  |
| Parks  | 1,391  |
| Parks Capital  | 2,472  |
| Sewer Capital  | 228,961  |
| Water Capital  | 164,494  |
| <b>Grand Total</b>   | <b>(671,295)</b>                                   |

et

# Interfund Loans 2014



| May 2014           | Sum of Intefund Loans |
|--------------------|-----------------------|
| Due to             | (835,194)             |
| 001 General        |                       |
| Sewer Capital      | (671,295)             |
| 004 Water          |                       |
| Sewer              | (89,514) partial 2014 |
| 005 Sewer          |                       |
| Sewer Capital      | (40,187) repay 2014 , |
| 024 Water Capital  |                       |
| General            | (34,198) repay 2014   |
| <b>Grand Total</b> | <b>(835,194)</b>      |

# Revised Cash excluding Interfund Loans

| Cash in bank         | FY 2013       | FY 2013 Revised |
|----------------------|---------------|-----------------|
| + 001 General        | (364,349)     | 272,748         |
| + 002 Parks          | 6,468         | 6,468           |
| + 003 Streets        | 108,745       | 108,745         |
| + 004 Water          | 34,293        | 123,807         |
| + 005 Sewer          | 54,265        | 4,938           |
| + 022 Parks Capital  | 94,049        | 94,049          |
| + 023 Street Capital | 220,515       | 220,515         |
| + 024 Water Capital  | 3,981         | 38,179          |
| + 025 Sewer Capital  | (109,620)     | (821,102)       |
| + 052 Evidence       | 22,422        | 22,422          |
| <b>Grand Total</b>   | <b>70,769</b> | <b>70,769</b>   |

## Accounting



- During major projects (Water and Wastewater) loan proceeds were used for non-project expenditures, ~~2001~~
- Many funds have deficits; this is in violation of Oregon Budget Law.
- Many fund expenditures exceeded budgets in violation of Oregon Budget Law.
- Audit reports have expressed concern every year since 2000 about interfund loans, over spending, and fund deficits.

## Accounting

- Accounting system Springbrook is improperly set-up causing inaccurate transactions
- Accounting system Springbrook improperly managed – Funds out of balance
- City adopted accrual based accounting July 1, 2007 but has failed to maintain the general ledger on that basis.

# Debt



- **Debt reserves are not adequate at this time for water and sewer debts.**





**AGENDA**  
**CITY OF COBURG**  
**Budget Committee Meetings**  
**May 27, 2014**

---

|      |   |                                     |
|------|---|-------------------------------------|
| 7:15 | CALL THE CITY OF COBURG BUDGET COMMITTEE MEETING TO ORDER | Linda Kroeger                       |
|      | ADDITON / CHANGES/ DELETIONS TO THE AGENDA                | Linda Kroeger                       |
| 7:20 | APPROVAL OF MAY 6, 2014 BUDET COMMITTEE MINUTES           | Linda Kroeger                       |
| 7:25 | OLD BUSINESS  |                                     |
|      | UPDATE ON FINANCIAL INFORMATION                           | Kathy Taylor                        |
|      | WASTEWATER FUND UPDATE                                    | Jennefer Lipscomb                   |
|      | BUDGET PUTS AND TAKES                                     | Jennefer Limpscomb<br>Petra Schuetz |
| 8:15 | GENERAL DISCUSSION  |                                     |
| 9:00 | APPROVAL OF 2014-2015 BUDGET                              | Linda Kroeger                       |
| 9:30 | ADJOURNMENT   | Linda Kroeger                       |



## MINUTES

### Coburg Budget Committee

May 27, 2014 - 6:30 P.M.

Coburg City Hall

91069 North Willamette – Coburg

MEMBERS PRESENT: Linda Kroeger, Chairperson; Jerry Behney, Coleen Marshall, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Ray Smith, members; Jae Pudewell, Mayor.

MEMBERS ABSENT: Sharyl Abbaspour, Terry Dawson, Jeffrey Kaliner.

STAFF PRESENT: Petra Schuetz, Bob Butler, Anne Heath, Larry Larson, Jennifer Lipscomb, Milo Mecham, Kathy Taylor.

RECORDED BY: Dan Lindstrom

Chairperson Linda Kroeger called the meeting of the Coburg Budget Committee to order at 7:15 p.m. Minutes Recorder Dan Lindstrom called the roll, noted the absence of members Sharyl Abbaspour, Terry Dawson, and Jeffrey Kaliner, and stated that a quorum was present.

Chairperson Kroeger determined that there were no requests to make changes to the Agenda.

Jae Pudewell requested that the minutes of the May 6, 2014, in paragraph six on page one, be changed to report that he had joined the meeting at 6:52 p.m., not 6:22 p.m.

The Minutes Recorder requested that sentence four in paragraph ten on page 2 be changed, as follows: "... responsibilities of the City ~~Planner~~ Engineer and Planning Director . . ."

Chairperson Kroeger determined that there was no objection to the requests and the minutes were amended.

***Brian Pech moved, seconded by Jeffery Milam, to accept the minutes of the May 6, 2014, meeting of the Budget Committee. The motion was adopted unanimously, 8:0.***

Budget Officer Jennifer Lipscomb referred to a collection of documents entitled "City of Coburg Budget Committee Meeting – May 27, 2014," and reviewed information it contained, initially discussing "Financial Issues" faced by the City:

- Net losses year after year in many funds.
- Unauthorized and inappropriate interfund loans.
- Ineffective accounting.
- Debt reserves are not fully funded.

Ms. Lipscomb and Kathy Taylor reviewed and discussed with members information in a document in the collection entitled "Extracts from the City of Coburg 'Management Discussion and Analysis' from FY 2006." It showed an increase in a deficit in the ending fund balance in the

General Fund from 2002 to 2006 of -\$184,636 to -\$493,061. The cause of the deficit was explained as being the result of expenditures in excess of budget. A chart entitled "Net Losses" showed the sum of expenditures over revenue from fiscal year 2007 to fiscal year 2013 in nine separate funds to be \$1,271,142. It was pointed out that Oregon Revised Statutes did not allow for negative fund balances in municipal financial reporting. A recommended action was attached to eliminate deficit fund balances by keeping net income positive. An additional chart showed the net losses in Personal Services, Material and Services, and Capital Outlay.

Ms. Lipscomb and Ms. Taylor also reviewed information in documents entitled "Recognize Interfund Loans 2007," "Interfund Loans 2014," and "Revised Cash Excluding Interfund Loans." They discussed what they identified as accounting issues:

- Loan proceeds were used for non-project expenditures.
- Funds had deficits in violation of Oregon Budget Law.
- Expenditures exceeded budgets.
- Audit reports expressed concern about interfund loans, over spending, and fund deficits since 2000.
- Springbrook accounting system is improperly set-up and managed.
- Decision to adopt accrual based accounting in 2007 has never been implemented.
- Debt reserves are not adequate for water and sewer debts.

Ms. Lipscomb and Ms. Taylor reviewed their recommendations in a document entitled "Conclusions:"

- Repay Sewer Capital Loan.
- Fund debt service reserves.
- Reduce expenses or increase revenue.
- Provide formal authorization for interfund loans.
- Improve accounting process and reports.

Committee members discussed the presentations, observing that the likely root cause of the issues identified was that proper accounting procedures were not followed. The process and content of monthly finance reports to the City Council were also discussed.

Ms. Lipscomb reviewed a document entitled "City of Coburg – Sewer Funds – Proposed Budget 2014-15." Members discussed proposed revenue and expenditures, including details of anticipated payment of Local Improvement District Assessments by property owners.

In a general discussion that followed, Ms. Taylor said she would provide a more thorough analysis of interfund loans, their cause, effect, and possible corrections. Mr. Mecham reviewed his experience as Wastewater Project co-manager and suggested that there were as much as \$800,000 in reimbursement requests for it that had not yet been submitted or identified. Members expressed concern that the issues identified had not been addressed in the annual audit of City and URA financial condition.

Ms. Lipscomb and City Administrator Petra Schuetz reviewed and led discussion of a document entitled "City of Coburg Budget 2014-15 – 'Puts and Takes.'"

Chairperson Kroeger suggested that the Committee was not yet ready to recommend the Proposed Budget and that an additional meeting tentatively scheduled for June 3 would be needed to consider alternatives.

Discussion followed:

- Recommendation to cut staff family medical insurance reimbursement surprising and significant (*Marshall*)
- The cut is dramatic and potentially disruptive (*Schuetz*)
- It will be good to identify needed cuts in expenses and increases in revenue (*Kroeger*)
- Approximately \$400-500,000 will be needed in the General Fund (*Taylor*)
- There will need to be significant cuts to the Budget without borrowing to cover deficits (*Lipscomb*)
- It is difficult to make quickly without being disruptive. It is likely that we will need a \$200,000 adjustment (*Pudewell*)
- Possible to string out repayment 4-5 years (*Taylor*)
- Is it possible for the Committee to take action without concurrence of the City Council (*Kroeger*)
- Impossible to cur 20 percent of the personnel budget and continue to function. Suggest that get half way to needed goal and postpone remainder to futures (*Schuetz*)
- Could target \$150,00 in budget changes and consider something like a public safety levy in the near future (*Schuetz*)
- It would be good to have a summary of possible targets and ways to achieve them at meeting next week (*Kroeger*)
- Possible to consider a \$150,000 tax increase (*Pudewell*)
- Would like additional information on possible personnel cuts (*Milam*)
- Would like additional information on power franchise fee (*Smith*)

Chairperson Kroeger announced that the next Budget Committee meeting was scheduled for June 3 at 6:30 p.m. and that a decision about recommending a Proposed Budget would need to be made at that time in order for it to be considered at the June 10 meeting of the City Council.

The meeting adjourned at 9:25 p.m.

ACCEPTANCE

Approved: \_\_\_\_\_  
Date

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
*Linda Kroeger, Chairperson*

\_\_\_\_\_ Date: \_\_\_\_\_  
*Sammy L. Egbert, City Recorder*



**AGENDA**  
**CITY OF COBURG**  
**Budget Committee Meetings**  
**June 3, 2014**

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|      |   |                                    |
|------|---|------------------------------------|
| 6:30 | CALL THE CITY OF COBURG BUDGET COMMITTEE MEETING TO ORDER | Linda Kroeger                      |
|      | ADDITON / CHANGES/ DELETIONS TO THE AGENDA                | Linda Kroeger                      |
| 6:35 | APPROVAL OF MAY 27, 2014 BUDET COMMITTEE MINUTES          | Linda Kroeger                      |
| 6:45 | OLD BUSINESS  |                                    |
|      | Budget Puts and Takes                                     | Budget Officer<br>Finance Director |
| 7:15 | GENERAL DISCUSSION  |                                    |
| 8:15 | APPROVAL OF 2014-2015 BUDGET                              | Linda Kroeger                      |
| 9:00 | ADJOURNMENT   | Linda Kroeger                      |



## MINUTES

### Coburg Budget Committee

June 3, 2014 - 6:30 P.M.

Coburg City Hall

91069 North Willamette – Coburg

MEMBERS PRESENT: Linda Kroeger, Chairperson; Jerry Behney, Terry Dawson, Jeffrey Kaliner, Coleen Marshall, Jeffrey Milam, Don Nelson, Stephen Perry, Ray Smith, Members; Jae Pudewell, Mayor.

MEMBERS ABSENT: Sharyl Abbaspour, Brian Pech,

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

RECORDED BY: Dan Lindstrom

Chairperson Linda Kroeger called the meeting of the Coburg Budget Committee to order at 6:30 p.m. Minutes Recorder Dan Lindstrom called the roll, noted the absence of Sharyl Abbaspour and Brian Pech, and stated that a quorum was present. Chairperson Kroeger determined that there were no requests to change the Agenda.

Lindstrom suggested that the motion recorded on page one of the minutes of the previous meeting should be corrected to read that the minutes of the previous meeting had been accepted "as amended."

***Coleen Marshall moved, seconded by Jeffrey Milan, that the minutes of the May 27, 2014, meeting of the Budget Committee be accepted, as amended. The motion was adopted unanimously, 10:0.***

Finance Director Anne Heath reviewed a document entitled "Puts and Takes from Budget." She said it identified changes made to the 2014-15 Budget in previous meetings and reductions still needed to cover the reserves required in the various funds.

Members discussed the information presented.

City Administrator Petra Schuetz observed that to achieve the balanced budget proposal, a Tax Anticipation Loan would likely be required. She noted that without such a loan severe cuts would be required in City staff and services. Ms. Heath replied that a Tax Anticipation Loan would not solve the financial difficulty of the City, but simply postpone its solution, requiring similar borrowing in future years.

In response to a question from Jeffrey Kaliner, Ms. Schuetz acknowledged that negative aspects of acquiring a Tax Anticipation Loan included paying interest and the shortage of time to arrange the financing.

Jae Pudewell said that it was his opinion that seeking additional loans to cover reserves would get the City into a financial “trap” from which it would have great difficulty in escaping. He said current lenders required that the Sewer Fund be made whole. He suggested that it would take a loan with a five-year repayment schedule to pay off an existing interfund loan. He said the City should not be “timid” about attacking the problem.

Ms. Schuetz pointed out that the current Budget proposal assumes no growth, economic development, or expansion of the Urban Growth Boundary of the City. In addition, she said, no grants or program reimbursements are included, which is unlikely because there continued to be many relevant opportunities. She said there were also other unexplored revenue opportunities, such as expanding the gasoline tax to include diesel fuel sold within the City. She reemphasized her earlier concern that if cuts of the size suggested in the Budget proposal were enacted, it would be difficult to operate the City.

Mr. Pudewell drew a graph, which he said illustrated how the Budget deficit could be eliminated in five years through reductions divided between Administrative and Public Safety functions of the City. Mr. Kaliner suggested that, in order to make such cuts, it would be necessary to identify the basic services of the City that needed to be maintained.

Don Nelson said he believed the Public Safety and Public Works elements of City services should be self-supporting.

Ray Smith said his experience as City Council liaison with the Public Safety Department made him concerned that Public Safety cuts would result in changes to the “character” of Coburg, besides affecting the safety of the community and harming personnel involved. He suggested that cuts totaling \$150,000 would be possible.

Stephen Perry suggested that the time frame for eliminating the deficit be extended to seven years, instead of five. Mr. Pudewell replied that he believed the more “aggressive” an approach that was taken would be favored by potential lenders to the City.

Jerry Behney asked what consequences there were for being out of compliance with Oregon financial standards for cities. Mr. Smith said it was “frustrating” to continually operate in deficit positions. Mr. Pudewell said every year Coburg postponed eliminating its deficits in reserves made it longer until it was able to “make itself whole.” Ms. Schuetz stated that City-X financial consultants had calculated that the City could secure and pay off a five-year loan at a three percent interest rate.

Mr. Nelson said the City could not take out any additional loan or explain its deficit condition because it had just decided to borrow funds to establish a new City Hall. He suggested that the Municipal Court could be eliminated, freeing up approximately \$100,000. He said the only other alternative he could see was to cut expenses. Mr. Pudewell responded that that cutting Municipal Court from the Budget would also result in a loss of revenue that would need to be removed from the budget as well.

Mr. Kaliner proposed that the Committee engage in what he called a “pre-moratorium,” a pause in its considerations to evaluate consequences of various suggestions. He said it was his experience that doing so could result in unforeseen insights.

Mr. Smith suggested that he could envision the City establishing a public safety services contract with out-of-City residents on the east side of the Interstate 5 freeway.

Ms. Schuetz stated that there were assumptions about interfund loans that might not be accurate. She suggested that they should be carefully examined before they were accepted.

Mr. Behney said that he believed additional information was needed about a Tax Anticipation Loan before it was included in Budget revenue.

Mr. Smith asked what funds would be available to cover deficits, if a Tax Anticipation Loan could not be secured. Ms. Heath replied that funds available in the Wastewater reserve would have to be used.

Additional discussion of specifics and consequences of borrowing funds to balance the Budget:

- City "rating" needed/used? *(Kaliner)*
- Commercial loan might not be available, but government sources are available. *(Schuetz/Heath)*
- Possible to lose autonomy over City financing with additional loans? *(Kaliner)*
- Never heard of that happening *(Schuetz)*
- Could continued deficit position trigger sanctions from the state? *(Kaliner)*
- Have regularly submitted all finance conditions to Secretary of State, as required, without repercussions. *(Schuetz)*
- There is more concern about reactions from the note holders for the Wastewater Project. *(Pudewell)*
- Both the Department of Environmental Quality and federal lending agency are aware of the financial condition of Coburg and have expressed interest in helping the City find a solution. *(Schuetz)*
- Is it possible to re-finance existing loans (?) All borrowed funds are specifically designated for the Wastewater Project (?) Future development/enhancement of the Wastewater Treatment Plan is possible tactic. *(Schuetz)*
- Are there any opportunities for "mutual aid" from other government sources? *(Kaliner)* Discussion with representatives of the "regional solutions" program in the Governor's Office is possible. Lane County has a revolving loan fund for economic development. *(Schuetz)*
- Still needed: details of interfund loan, what happens if no loan is possible, clarify wastewater reserve. *(Pudewell)*

Ms. Schuetz left the meeting at 8:00 p.m.

Mr. Pudewell stated that the last date the 2014-15 Budget could be adopted was at a Special Meeting of the City Council on June 24.

Chairperson Kroeger stated that the Budget Committee would need to meet again on June 17 to finalize a Budget Proposal for the Special Meeting of the Council.

The meeting adjourned at 8:15 p.m.

ACCEPTANCE

Approved: \_\_\_\_\_  
Date

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
*Linda Kroeger, Chairperson*



DRAFT



**AGENDA**  
**CITY OF COBURG**  
**Budget Committee Meetings**  
**June 17, 2014**

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|      |   |                                |
|------|---|--------------------------------|
| 6:30 | CALL THE CITY OF COBURG BUDGET COMMITTEE MEETING TO ORDER | Linda Kroeger                  |
|      | ADDITON / CHANGES/ DELETIONS TO THE AGENDA                | Linda Kroeger                  |
| 6:35 | APPROVAL OF JUNE 3, 2014 BUDGET COMMITTEE MINUTES         | Linda Kroeger                  |
| 6:45 | OLD BUSINESS  |                                |
|      | Information Request Follow-up                             | Anne Heath<br>Finance Director |
| 7:15 | GENERAL DISCUSSION  |                                |
| 8:15 | APPROVAL OF 2014-2015 BUDGET                              | Linda Kroeger                  |
| 9:00 | ADJOURNMENT   | Linda Kroeger                  |



## MINUTES

### Coburg Budget Committee

June 17, 2014 - 6:30 P.M.

Coburg City Hall

91069 North Willamette – Coburg

MEMBERS PRESENT: Linda Kroeger, Chairperson; Sharyl Abbaspour, Jerry Behney, Terry Dawson, Jeffrey Kaliner, Coleen Marshall, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Members; Jae Pudewell, Mayor.

MEMBERS ABSENT: Ray Smith.

STAFF PRESENT: Petra Schuetz, Bob Butler, Anne Heath, Mikel Lee, Kristin Zaylvic

RECORDED BY: Dan Lindstrom

Chairperson Linda Kroeger called the meeting of the Coburg Budget Committee to order at 6:30 p.m. Minutes Recorder Dan Lindstrom called the roll, noted the absence of Ray Smith, and stated that a quorum was present. Chairperson Kroeger determined that there were no requests to change the Agenda.

***Terry Dawson moved, seconded by Sharyl Abbaspour, to accept the minutes of the June 2, 2014, meeting of the Budget Committee. The motion was adopted unanimously, 10:0.***

Finance Director Anne Heath reviewed information in documents distributed with the Agenda: "Budget Committee Follow Up Questions," "Other Topics and/or Questions Raised," "Future Tasks After Budget Season," "Lenders," "How Common Is It?," "Tax Anticipation Notes," "ORS 287A.180 – Short-term Borrowing by Public Body," "ORS.378 – Certain Interest to be Included in Budget," and "Loan Payback Amortization."

Highlights of the presentation by Ms. Heath included:

- Financing of interfund loans is possible through Tax Anticipation Notes (TAN) up to 80% of balance anticipated.
- Local governments may also contract short-term indebtedness by issuing revenue bonds. They can be used to provide funds in anticipation of tax revenue, interim financing for capital projects, and to refund revenue bonds previously issued.
- There are two lenders in Oregon that specialize in TAN and other loans to municipalities.
- Interest on short-term loans must be contained in budgets, but anticipated loan proceeds can be included in accompanying narrative or footnote form.
- Interest on TAN loans can be as low as below 1%, for short-terms of 13 months or less.
- Between 15% and 30% of Oregon cities utilize a TAN annually to cover revenue short-falls before property taxes are received.
- A final calculation of the amount needed for the Wastewater Reserve will be made at completion of Project construction and it is known how many property owners make a

single payment of Local Improvement District assessments and how many choose to pay the assessment over time.

- Loan payback amortization can be calculated at a five-year, six-year, or other rate.
- With a zero budget deficit in 2006, Coburg took out a TAN in order to ensure that resources were available to cover July-November expenses.

Ms. Heath referred to a document entitled "Puts and Takes from Budget" which, although it was not dated, she said was an update of previously prepared same-named documents and reflected agreed upon changes made to the City Budget initially proposed at the first meeting of the Budget Committee.

Members discussed the Puts and Takes in a lengthy exchange of questions, opinions, and concerns regarding the proposals:

- With the proposed cuts it will be difficult to maintain status quo in management of the City. (Schuetz)
- Anticipated revenues have been very conservatively estimated. (Schuetz)
- Without additional income, it will be necessary to reduce staff and services. (Nelson)
- Concerned citizens have warned the Council for three years about the anticipated shortage and other elements of the financial quandary of the City. (Nelson)
- The current budget eliminates 2.5 positions. (Schuetz)
- Eliminating the Municipal Court Administrator and Police Clerk and suspending proposed staff merit raises would go a long way to solving the problem. (Nelson)
- Eliminating Court Clerk position will save approximately \$30,000. (Pudewell)
- Springfield Municipal Court could easily handle the load of the one-day a month Coburg court proceedings. (Nelson)
- Other loses resulting from eliminating the Court would be assistance in the Finance Department and in utility billing work. (Schuetz)
- Employees lose benefits when their work time is .74 full time equivalency or less. (Schuetz)
- Critical City services include Public Works operation of water and sewer, Planning services, Budget/Finance Services, City Recorder function, Utility Billing management, economic development coordination, City Administration, legal services, public safety. (Pudewell)
- (In the midst of a lengthy discussion of cutting staff and/or services) it was suggested he matter of what services are needed and wanted should be put to a non-binding vote of citizens. (Various)
- The City should not be killed in the process of saving it. (Pudewell)
- City services will be provided, possibly not at a desired level. (Dawson)

Chairperson Kroeger determined that adequate discussion had taken place and requested that a motion be made to recommend or not recommend the proposed Budget to the City Council. She stated that votes on the motion would be individually recorded.

***Terry Dawson moved, seconded by Coleen Marshall, to recommend to the City Council that it adopt the proposed City Budget for fiscal year 2014-15, with changes identified in the latest "puts and takes" document, including the recommendation of the City Administrator that \$10,333 be added if staff reductions are part of the adopted Budget. The motion was adopted, 9:1.***

Linda Kroeger – Yes  
Sharyl Abbaspour – Yes  
Jerry Behney – Yes

Jeffrey Milam – Yes  
Don Nelson – No  
Brian Pech – Yes

Terry Dawson – Yes  
Jeffrey Kaliner – Yes  
Coleen Marshall – Yes

Stephen Perry – Yes  
Jae Pudewell – Yes  
Ray Smith – Absent

***Terry Dawson moved, seconded by Jeffrey Kaliner, to request that staff schedule a meeting of the Budget Committee in the month of December, to enable reevaluation of the Budget that is adopted. The motion was adopted unanimously, 10:0.***

Jeffrey Kaliner stated that he was willing to organize an investigation into the ramifications of calling a citizen vote to determine what City services were essential and wanted in Coburg, including the possibility of reducing or changing the level of public safety services provided.

Chairperson Kroeger expressed appreciation to members of the Committee for their efforts in the difficult task of preparing the Budget proposal. She said she hoped the struggle of the work would not have to be repeated again.

Ms. Schuetz said she was proud of the staff for their hard work of staying within the limited resources available through the Budget. She stated that she was proud that the Committee had not “kicked the can” to the future by avoiding an issue that had hampered the City for eight years.

The meeting adjourned at 8:25 p.m.

ACCEPTANCE

Approved: \_\_\_\_\_  
Date

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Linda Kroeger, Chairperson

\_\_\_\_\_ Date: \_\_\_\_\_  
Sammy L. Egbert, City Recorder

NAME OF MEETING: Coburg City Council  
DATE OF MEETING: June 26, 2014  
TO: Sammy Egbert  
RECORDED BY: Linda Henry

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**ROUTING INFORMATION**

7/02/2014 llh

Draft to Staff



# Meeting Agendas and Minutes

## City Council

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

**MINUTES**  
Coburg City Council  
91136 North Willamette Street—Coburg, Oregon

June 26, 2014  
7:00 p.m.

COUNCILORS PRESENT: Jae Pudewell, Mayor; Sharyl Abbospour, Jerry Behney, Jeffrey Kalinar, Donald Nelson, Ray Smith.

COUNCILORS ABSENT: Brian Pech.

STAFF PRESENT: Anne Heath, Milo Mecham, Petra Schuetz.

RECORDED BY: Linda Henry

**I. CALL THE CITY COUNCIL MEETING TO ORDER**

Mayor Jae Pudewell called the meeting of the Coburg City Council to order at 7:40 p.m.

**II. PLEDGE OF ALLEGIANCE**

Mr. Pudewell led the Pledge of Allegiance.

**III. ROLL CALL**

Minutes Recorder Linda Henry called the roll and stated that a quorum was present.

Chairperson Pudewell noted that citizen Bill Ledford was making an audio recording of the meeting.

**IV. CITIZEN TESTIMONY**

Mr. Pudewell offered comments prior to citizen testimony. The new accounting issues that had necessitated serious changes to the proposed budget were new to him. He first learned about the potential problems in April 2014, and had spent many hours working with staff and the City's consultants, City X. He said the question, "How we did not know", with so many dedicated people involved over the last eight years, from Budget Committee members to city administrators to finance directors to councilors, who worked diligently doing their best efforts to have the fiduciary interests and concerns of the city at heart. The answer from City x was that those groups and individuals could not have known, because it was too complicated and too convoluted for people to understand based upon the information they were given. City X worked on the problem for weeks before the figured it out. He stated the city entered the next fiscal year with serious fiscal constraints. The Budget Committee did a diligent job in cutting as much as they felt they could without



harming city functions. Not everyone was satisfied—some people wanted to cut more while others thought too much was cut. The Budget Committee recognized it was not finished, and had agreed to reconvene in December 2014 to reassess the City's fiscal health and fiscal viability to determine if further adjustments were needed. The City Council had done the best it could with the information provided over a period of many years. If the information was not adequate, there were many issues and associated culpability, but that was not the responsibility of the Council. Council's job was to make reasonable and prudent policy decisions based on the information available. The job for the Council now was to move forward. He was disconcerted but also indebted to staff for their diligence in pursuing the problem, and he was pleased the City had competent consultant help. He believed the City would be able to put its accounting methodology and procedure on the footing it should have been on since 2005, when the recommendations from the investigating auditors were made, but never fully implemented.

Mr. Pudewell said the Budget Committee, which included all City Councilors, had thoroughly discussed the current budget issues, and the City Council would not discuss the issue further. He welcomed any member of the public to meet with him after tonight's City Council meeting to discuss concerns about the budget issues.

In response to Mr. Mecham, Mr. Pudewell agreed to revise the agenda order, and discuss Agenda Item 7, Wastewater Project, next.

## **VII. WASTEWATER PROJECT**

### **Conflict of Interest Waiver**

Bill Ledford called a point of order.

Mr. Pudewell advised Mr. Ledford that he did not have the right to have a point of order. Mr. Kalinar and Ms. Abbasapour concurred with Mr. Pudewell.

Mr. Mecham said the Conflict of Interest Waiver before the City Council was a mirror image of the issue before the Urban Renewal Agency (URA) earlier this evening. Based on the URA's action, he said the City Council may want to consider separate counsel for the City and the URA, to avoid any conflict of interest or potential conflict of interest. The issue could be resolved if he stopped being attorney for the URA or the City, and there would not be a conflict requiring a waiver. The URA would need to consider this option at its next meeting.

Mr. Pudewell called for comments from Councilors. No comments were offered. He provided the following alternatives:

- The City Council could request a second opinion on the conflict of interest.
- The City Council could proceed with directing the City Administrator to find an alternative attorney for the URA or the City.
- The City Council could direct the City Administrator to solicit two different attorneys to ensure total independence.
- The City Council could approve the waiver and move forward.

Mr. Nelson asserted another alternative would be to table the issue and move it forward to another City Council meeting to give more time for the Council to study the issue, or learn what an independent counsel could determine about the URA.

Mr. Pudewell submitted a request by the City Council for a second opinion would be the same as a second opinion for the URA, and another second opinion was not needed.

***Mr. Kalinar, seconded by Mr. Nelson, moved to table the Conflict of Interest Waiver on the Wastewater Project. The motion passed unanimously, 5:0.***

#### **IV. CITIZEN TESTIMONY (continued)**

Bill Ledford, 32443 Coburg Bottom Loop Road, Eugene, Oregon, stated the Mayor was basing his decisions on information supplied to him, and his decisions were only as good as the information he got. He added within the last year the Mayor had said the City Attorney had taken over some of the finances of paying the bills. At the last City Council meeting, the City was considering a Wastewater Project change order for statutory interest changes of \$71,710. When asked by a councilor how that happened, the City Attorney blamed it on Coburg's previous Financial Director. He asserted the Financial Director had been doing the billing for over one year, and it was turned over to an LCOG planner who got backed up and was responsible for the delay. With the false information, the City Council approved the \$71,710 bill. The City Attorney and project manager for the Wastewater project should have full knowledge that LCOG was doing the billing that cost the City \$71,710. The City Attorney had a conflict as he was protecting the interests of LCOG while giving the City advice that was knowingly false. It should be noted that perhaps three other people were aware that LCOG was responsible for billing, including: the City Administrator who was a former LCOG employee; the mayor who served on the LCOG Board; the City Councilor who was on the sewer team. He asked the City Council to consider if the City entered into litigation, the City Attorney would be a defendant. If a RICO charge was filed against the City for racketeering, the City Attorney would be a defendant and he would not be representing the City. He asked the City Council to consider that before they considered any additional waivers for the City Attorney.

#### **V. RESPONSE BY CITY COUNCIL**

Ms. Schuetz said she was fully aware of what the City's processes and who was responsible for administering them. Mr. Ledford's declaration as truth about the City's billing process was incorrect.

#### **VI. CITY COUNCIL AGENDA REVIEW**

Mr. Pudewell said there were no changes to the agenda.

#### **VIII. DEPARTMENT ACTIONS AND UPDATES**

##### **Finance**

**Public Hearing—RESOLUTION 2014-12** A RESOLUTION AUTHORIZING THE CITY'S BUDGET FOR FISCAL YEAR 2014-15, CREATING EXPENDITURE APPROPRIATIONS, SETTING THE TAX AND IMPOSING THE TAX

Mr. Pudewell opened the public hearing at 7:58 p.m. He called for *ex parte* contacts or conflicts of interest on the part of any board members. There were no affirmative responses. He called for the staff report.

Ms. Heath directed City Council members to the budget packet she emailed to Councilors yesterday which included some minor changes from the original budget document, and back up information for some line items that were questioned by the Mayor for clarification on transfers listed on the resolution and the year-end unappropriated fund balance. She added there was a final draft of the *Puts and Takes from Budget* in the red folders at each Councilor's seat at the table tonight. She was uncomfortable with the amount of money currently appropriated for Professional Services. She expressed a strong interest in having an outside review of the City's financial records, since she was the only employee in the City's Finance Department, and there needed to be review of her work and procedures on a quarterly basis. Additionally, there needed to be reports to the City Council from those reviews. She understood City X had been contracted with to conduct a quarterly review, and she was concerned that insufficient funds had been budgeted for that expense.

In response to Mr. Pudewell, Ms. Schuetz confirmed the City had sufficient funds set aside for City X.

Mr. Kalinar asked if the budgeted amount of \$8,000 for City X was adequate.

Mr. Pudewell suggested approving the budget before the City Council, and direct staff to review the City's needs and to prepare a supplemental budget for consideration by the Budget Committee and City Council in December 2014.

Mr. Kalinar preferred directing staff to review the City's needs and prepare a supplemental budget now rather than waiting until December 2014.

Mr. Smith agreed with the concerns and the premise on what needed to be done. He believed the City Council should have a good idea of the City's needs for the rest of the fiscal year when Budget Committee met in December 2014. He opined \$8,000 for City X would be sufficient through December 2014.

Ms. Heath confirmed a budget review in December 2014 would meet her needs.

Mr. Behney expressed appreciation to Ms. Heath for acknowledging her concerns for sufficient review of the budget.

Mr. Pudewell noted there was no one who wished to offer public testimony. He closed the public hearing at 8:13 p.m.

***Mr. Smith, seconded by Ms. Abbasapour, moved to adopt the city's budget for Fiscal Year 2014-15, creating expenditures in the amount of \$9,163,834, set the tax rate at \$3.7506 per \$1000 assessed value, and impose the tax.***

In response to Mr. Nelson, Ms. Heath said the tax rate for FY 2014-15 was the same as it had been for FY 2013-14.

Ms. Schuetz noted the rate was “middle of the road” for all of Lane County.

Mr. Behney thanked the Budget Committee for its work for trying to find solutions. He thanked Ms. Heath for having the courage to give the committee accurate, albeit, difficult, information

Mr. Smith echoed Mr. Behney’s comments and thanked staff for making tough decisions.

Mr. Behney said it would be important to reconvene the Budget Committee as much as needed.

Mr. Pudewell said the Budget Committee would meet before December if needed.

Mr. Pudewell asked Ms. Henry to poll the Council on the motion before it.

Mr. Nelson said he would abstain from voting on the motion.

Mr. Pudewell was not sure Mr. Nelson could abstain from voting.

Ms. Schuetz stated the appropriate abstention should be for lack of information. Mr. Nelson had a legal right to abstain. The appropriate action would be for Mr. Nelson to cite a reason for abstaining, as a legal right.

Mr. Nelson said because of the questions about previous accountants, or maybe they were still the City’s accountants, one of the reasons they were not sanctioned was because the question in his interview by the accountancy board, was did he vote for the budget, and he had to say yes he did. While he may or may not agree with the budget, he would abstain simply because if there was further review, he could now say he did not take a stand.

Ms. Henry polled the Council on the motion before it.

***The motion passed, 4:0:1, with Councilors Abbasapour, Behney, Kalinar and Smith, voting in favor of the motion, and Councilor Nelson abstaining from voting.***

**IX. FUTURE MEETINGS/DATES TO REMEMBER**

Parks/Tree Committee—July 2<sup>nd</sup>

City Council Meeting—July 8<sup>th</sup>

Planning Commission—July 16<sup>th</sup>

Heritage Committee—July 16

Mr. Pudewell directed Councilors to future meetings and dates to remember.

**X. ADJOURNMENT**

The meeting adjourned at 8:21 p.m.

*(Recorded by Linda Henry)*



# City Council Resolutions

**CITY OF COBURG**

**Adopted Budget**

**Fiscal Year 2014-2015**

**RESOLUTION NO. 2014-07**

**A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES**

**WHEREAS, ORS 221.760, provides as follows:**

**Section 1.** The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

- (1) Police protection
- (2) Fire protection
- (3) Street construction, maintenance, and lighting
- (4) Sanitary sewer
- (5) Storm sewers
- (6) Planning, zoning, and subdivision control
- (7) One or more utility services, and,

**And,**

**WHEREAS,** city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760,

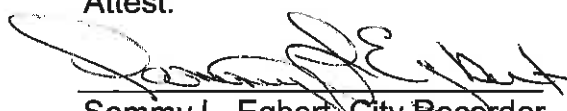
**NOW, THEREFORE,**

**Be it resolved,** that the City of Coburg hereby certifies that it provides the following seven municipal services enumerated in Section 1, ORS 221.760:

- Police Protection
- Street Construction
- Maintenance and Lighting
- Planning, Zoning and Subdivision Control
- Storm Sewers
- Sanitary Sewers
- Water Utility Service.

APPROVED BY THE CITY OF COBURG May 13, 2014.

  
\_\_\_\_\_  
Jae Pudewell, Mayor

Attest:  
  
\_\_\_\_\_  
Sammy L. Egbert, City Recorder

**IMPOSING THE TAX**

**BE IT RESOLVED** that the City Council of the City 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 2014-15 upon the assessed value of all taxable property within the district.

**CATEGORIZING THE TAX**

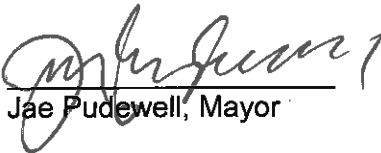
**BE IT RESOLVED** that the City Council of Coburg hereby categorized the taxes as follows:

|              | <b>General<br/>Government</b> | <b>Excluded from<br/>Limitation</b> |
|--------------|-------------------------------|-------------------------------------|
| General Fund | \$475,860                     | \$ 0                                |

**ADOPTED** by the *City Council* of **CITY OF COBURG** this 26th day of June 2014.

YES: 4  
NO: 0  
ABSTAIN: 1  
PASSED: X  
REJECTED: —

SIGNED AND APPROVED JUNE 26, 2014.

  
\_\_\_\_\_  
Jae Pudewell, Mayor

Attest:   
\_\_\_\_\_  
Sammy L. Egbert, City Recorder



**RESOLUTION 2014-12**

**A RESOLUTION AUTHORIZING THE CITY'S BUDGET FOR FISCAL YEAR 2014-15,  
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 2014-15 in the sum of \$ 9,637,619, now on file at the City Hall.

**MAKING APPROPRIATIONS**

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated as follows:

|                           |                    |                                   |                     |
|---------------------------|--------------------|-----------------------------------|---------------------|
| <b>General Fund</b>       |                    | <b>Sewer Debt Fund</b>            |                     |
| Personal Services         | \$ 842,674         | Debt Service                      | \$ 1,773,795        |
| Materials and services    | 360,840            |                                   |                     |
| Capital Outlay            | 12,000             |                                   |                     |
| Debt Service              | 41,546             | <b>Parks CIP Fund</b>             |                     |
| Transfer Out              | 154,989            | Material and Services             | 0                   |
| Contingency               | 0                  | Capital Outlay                    |                     |
| <b>General Fund Total</b> | <b>\$1,412,049</b> | Contingency                       | 80,000              |
|                           |                    | <b>Fund Total</b>                 | <b>\$ 80,000</b>    |
| <b>Parks Fund</b>         |                    |                                   |                     |
| Personal Services         | 0                  | <b>Street CIP Fund</b>            |                     |
| Material and Services     | 106,350            | Material and Services             | 0                   |
| Transfer Out to Gen       | 39,992             | Transfer Out To Gen               | 918                 |
| Contingency               | 6,000              | Contingency                       | 200,000             |
| <b>Fund Total</b>         | <b>\$ 152,342</b>  | <b>Fund Total</b>                 | <b>\$ 200,918</b>   |
|                           |                    |                                   |                     |
| <b>Sewer Fund</b>         |                    |                                   |                     |
| Personal Services         | 71,997             |                                   |                     |
| Materials and Services    | 192,350            |                                   |                     |
| Transfer Out to Gen       | 189,627            |                                   |                     |
| Capital Outlay            | 25,000             |                                   |                     |
| <b>Fund Total</b>         | <b>\$ 478,974</b>  | <b>Water CIP Fund</b>             |                     |
|                           |                    | Materials and Services            | 0                   |
| <b>Street Fund</b>        |                    | Transfer Out to General           | 459                 |
| Personal Services         | 0                  | Contingency                       |                     |
| Material and Services     | 85,200             | <b>Fund Total</b>                 | <b>\$ 459</b>       |
| Transfer Out To Gen.      | 70,821             |                                   |                     |
| Capital Outlay            | 150,000            |                                   |                     |
| <b>Fund Total</b>         | <b>\$ 306,021</b>  | <b>Sewer CIP Fund</b>             |                     |
|                           |                    | Personal Services                 | 0                   |
| <b>Water Fund</b>         |                    | Materials and Services            | 163,094             |
| Personal Services         | 0                  | Capital Outlay                    | 2,436,849           |
| Material and Services     | 88,200             | Transfer Out to General           | 23,690              |
| Debt Service              | 220,832            | Contingency                       | 1,600,000           |
| Transfer Out to Gen       | 186,611            |                                   |                     |
| Contingency               | 40,000             |                                   |                     |
| <b>Fund Total</b>         | <b>\$535,643</b>   | <b>Fund Total</b>                 | <b>\$ 4,223,633</b> |
|                           |                    | <b>TOTAL APPROPRIATIONS</b>       | <b>\$ 9,163,834</b> |
|                           |                    | <b>TOTAL UNAPPROPRIATED FUNDS</b> | <b>\$ 473,785</b>   |
|                           |                    | <b>TOTAL APPROPRIATIONS</b>       | <b>\$ 9,637,619</b> |

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### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, **Wendy Raz**, being first duly affirmed and say that I am the Advertising Manager, or his principal The Register-Guard, a newspaper of general circulation as in ORS 193.010 and 193.020; published at Eugene in the county and state; that the **Notice of Budget Hearing** printed copy of which is hereto annexed, is publishing in issue of said newspaper for **one** successive and consecutive **Day(s)** in the following issues:

**June 20, 2014**

*Wendy Raz*

Subscribed and affirmed to before me this **August 1**

*Sheryl J Pendleton*  
Notary Public of

#

FORM LB-1

#### NOTICE OF BUDGET HEARING

A public meeting of the City of Coburg will be held on June 26, 2014 at 7:00 pm at 91136 N. Willamette, Coburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City Of Coburg Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 91136 N. Willamette, Coburg, Oregon, between the hours of 8 a. m. and 5 p. m. or online at [www.coburgoregon.org](http://www.coburgoregon.org). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as that the preceding year.

Contact: Jae Pudewell Telephone: 541-682-7850 Email: [mayor@ci.coburg.or.us](mailto:mayor@ci.coburg.or.us)

#### FINANCIAL SUMMARY - RESOURCES

|  | TOTAL OF ALL FUNDS |                          |                           |
|--|--------------------|--------------------------|---------------------------|
|  | Actual Amount      | Adopted Budget This Year | Approved Budget Next Year |
| Beginning Fund Balance/Net Working Capital Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 2012-13 (568,354)  | 2013-14 470,975          | 2014-15 2,732,323         |
| Federal, State and all Other Grants, Gifts, Allocations and Donations  | 1,594,491          | 3,015,335                | 3,559,656                 |
| Revenue from Bonds and Other Debt  | 1,843,230          | 2,896,857                | 127,000                   |
| Interfund Transfers / Internal Service Reimbursements  | 6,169,708          | 6,234,904                | 1,825,466                 |
| All Other Resources Except Current Year Property Taxes   | 32,000             | 34,000                   | 667,107                   |
| Current Year Property Taxes Estimated to be Received   | 76,972             | 265,464                  | 249,851                   |
| Total Resources  | 9,644,044          | 13,417,535               | 8,824,903                 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION         |           |            |           |
|---|-----------|------------|-----------|
| Personnel Services  | 882,642   | 1,023,071  | 914,671   |
| Materials and Services  | (402,484) | 899,700    | 996,034   |
| Capital Outlay  | 8,369,510 | 8,413,635  | 2,473,849 |
| Debt Service  | 291,400   | 263,700    | 2,036,172 |
| Interfund Transfers   | 32,000    | 85,105     | 667,107   |
| Contingencies   | 30,500    | 1,194,005  | 2,076,000 |
| Special Payments  |           |            | 0         |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 440,076   | 1,538,319  | (338,930) |
| Total Requirements  | 9,643,644 | 13,417,535 | 8,824,903 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * |                              |           |         |
|---|------------------------------|-----------|---------|
| Name of Organizational Unit or Program  | FTE for that unit or program |           |         |
| Administration  | 122,884                      | 97,201    | 364,941 |
| FTE   | 1.65                         | 1.25      | 3.00    |
| Planning  | 29,203                       | 53,197    | 0       |
| FTE   | 0.65                         | 0.60      | 0.00    |
| Police  | 300,814                      | 300,303   | 271,631 |
| FTE   | 4                            | 4         | 3       |
| Municipal Court   | 71,587                       | 76,475    | 75,459  |
| FTE   | 1                            | 1         | 1       |
| Public Works  | 216,478                      | 222,155   | 202,641 |
| FTE   | 3.50                         | 3.30      | 4.00    |
| Capital Projects  | 197,325                      | 256,170   | 0       |
| FTE   | 3.25                         | 3.30      | 0.00    |
| Total Requirements  | 962,285                      | 1,005,246 | 914,671 |
| Total FTE   | 14                           | 13        | 11      |

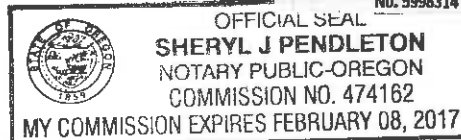
#### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

|   | PROPERTY TAX LEVIES            |  |  |
|---|--------------------------------|--|--|
|   | Rate or Amount Imposed 2012-13 | Rate or Amount Imposed This Year 2013-14 | Rate or Amount Imposed Next Year 2014-15 |
| Permanent Rate Levy (rate limit 3.7506 per \$1,000) | 3.7506                         | 3.7506                                   | 3.7506                                   |

#### STATEMENT OF INDEBTEDNESS

|                          | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--------------------------------------|---|
| LONG TERM DEBT           |                                      |   |
| General Obligation Bonds | \$1,612,870                          |   |
| Other Borrowings         | \$20,227,615                         | \$1,200,000   |
| Total                    | \$22,227,615                         | \$1,200,000   |

No. 5998314 - June 20, 2014



Account #: **1000217**

INVOICE **5998314**

Case: **June 26, 2014**

Ad Price: **\$385.0**

City of Coburg - 2014-15 Adopted Budget

# CITY OF COBURG



## Local Budget Forms

Fiscal Year 2014-2015

## CHANGE IN 2014-15 LB 1 FORM

A mathematical error was identified in the LB1 after it was published in the Eugene Register- Guard. The error was subsequently corrected and is reflected in the Budget Adoption Resolution.

**FORM LB-1**

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Contact: Jae Pudewell, Mayor

Telephone: 541-682-7850

Email: [mayor@ci.coburg.or.us](mailto:mayor@ci.coburg.or.us)

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| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges   | 1,594,491                | 3,015,335                           | 3,559,656                            |
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| Interfund Transfers / Internal Service Reimbursements                 | 32,000                   | 34,000                              | 667,107                              |
| All Other Resources Except Current Year Property Taxes                | 76,972                   | 265,464                             | 249,851                              |
| Current Year Property Taxes Estimated to be Received                  | 495,997                  | 500,000                             | 463,500                              |
| <b>Total Resources</b>  | <b>9,644,044</b>         | <b>13,417,535</b>                   | <b>8,824,903</b>                     |

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|--|----------------|------------------|----------------|
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| <b>FTE for that unit or program</b>  |                |                  |                |
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| FTE  | 1.65           | 1.25             | 3.00           |
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| FTE  | 0.65           | 0.60             | 0.00           |
| Police   | 300,814        | 300,303          | 271,631        |
| FTE  | 4              | 4                | 3              |
| Municipal Court  | 71,587         | 76,475           | 75,459         |
| FTE  | 1              | 1                | 1              |
| Public Works   | 216,478        | 222,155          | 202,641        |
| FTE  | 3.50           | 3.30             | 4.00           |
| Capital Projects   | 197,325        | 256,170          | 0              |
| FTE  | 3.25           | 3.30             | 0.00           |
| FTE  |                |                  |                |
| Not Allocated to Organizational Unit or Program  |                |                  |                |
| FTE  |                |                  |                |
| <b>Total Requirements</b>  | <b>962,285</b> | <b>1,005,246</b> | <b>914,671</b> |
| <b>Total FTE</b>   | <b>14</b>      | <b>13</b>        | <b>11</b>      |

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

| <b>PROPERTY TAX LEVIES</b>                          |                                   |   |  |
|---|-----------------------------------|---|--|
|   | Rate or Amount Imposed<br>2012-13 | Rate or Amount Imposed<br>This Year 2013-14 | Rate or Amount Approved<br>Next Year 2014-15 |
| Permanent Rate Levy (rate limit 3.7506 per \$1,000) | 3.7506                            | 3.7506                                      | 3.7506                                       |
| Local Option Levy                                   |                                   |   |  |
| Levy For General Obligation Bonds                   |                                   |   |  |

| <b>STATEMENT OF INDEBTEDNESS</b> |  |  |
|----------------------------------|--|--|
| <b>LONG TERM DEBT</b>            | Estimated Debt Outstanding<br>on July 1. | Estimated Debt Authorized, But<br>Not Incurred on July 1 |
| General Obligation Bonds         | \$1,612,870                              |  |
| Other Bonds                      |  |  |
| Other Borrowings                 | \$20,227,615                             | \$1,200,000  |
| <b>Total</b>                     | <b>\$20,227,615</b>                      | <b>\$1,200,000</b>                                       |

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Coburg will be held on June 26, 2014 at 7:00pm at 91136 N. Willamette, Coburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the City of Coburg Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 91136 N. Willamette, 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 budget period. This budget was prepared on a basis of accounting that is the same as that of the preceding year.

Contact: Jae Pudewell, Mayor Telephone: 541-682-7850 Email: mayor@ci.coburg.or.us

| FINANCIAL SUMMARY - RESOURCES   |                          |                                     |                                      |                   |
|---|--------------------------|-------------------------------------|--------------------------------------|-------------------|
| TOTAL OF ALL FUNDS  | Actual Amount<br>2012-13 | Adopted Budget<br>This Year 2013-14 | Approved Budget<br>Next Year 2014-15 |                   |
| Beginning Fund Balance/Net Working Capital                            | (568,354)                | 470,975                             | 2,732,323                            | 0 2,732,323       |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges   | 1,594,491                | 3,015,335                           | 3,559,656                            | 812,716 4,372,372 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | 1,843,230                | 2,896,857                           | 127,000                              | 0 127,000         |
| Revenue from Bonds and Other Debt                                     | 6,169,708                | 6,234,904                           | 1,025,466                            | 0 1,025,466       |
| Interfund Transfers / Internal Service Reimbursements                 | 32,000                   | 34,000                              | 667,107                              | 0 667,107         |
| All Other Resources Except Current Year Property Taxes                | 76,972                   | 265,464                             | 249,851                              | 0 249,851         |
| Current Year Property Taxes Estimated to be Received                  | 495,997                  | 500,000                             | 463,500                              | 0 463,500         |
| <b>Total Resources</b>  | <b>9,644,044</b>         | <b>13,417,535</b>                   | <b>8,824,903</b>                     | 9,637,619         |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION         |                  |                   |                  |                 |
|---|------------------|-------------------|------------------|-----------------|
| Personnel Services  | 882,642          | 1,023,071         | 914,671          | 914,671         |
| Materials and Services  | (402,484)        | 899,700           | 996,034          | 996,034         |
| Capital Outlay  | 8,369,510        | 8,413,635         | 2,473,849        | 2,473,849       |
| Debt Service  | 291,400          | 263,700           | 2,036,172        | 2,036,172       |
| Interfund Transfers   | 32,000           | 85,105            | 667,107          | 667,107         |
| Contingencies   | 30,500           | 1,194,005         | 2,076,000        | 2,076,000       |
| Special Payments  |                  | 0                 |                  | 0               |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 440,076          | 1,538,319         | (338,930)        | 812,716 473,786 |
| <b>Total Requirements</b>   | <b>9,643,644</b> | <b>13,417,535</b> | <b>8,824,903</b> | 9,637,619       |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * |                              |                  |                |  |
|---|------------------------------|------------------|----------------|--|
| Name of Organizational Unit or Program  | FTE for that unit or program |                  |                |  |
| Administration  | 122,884                      | 97,201           | 364,941        |  |
| FTE   | 1.65                         | 1.25             | 3.00           |  |
| Planning  | 29,203                       | 53,197           | 0              |  |
| FTE   | 0.65                         | 0.60             | 0.00           |  |
| Police  | 300,814                      | 300,303          | 271,631        |  |
| FTE   | 4                            | 4                | 3              |  |
| Municipal Court   | 71,587                       | 76,475           | 75,459         |  |
| FTE   | 1                            | 1                | 1              |  |
| Public Works  | 216,478                      | 222,155          | 202,641        |  |
| FTE   | 3.50                         | 3.30             | 4.00           |  |
| Capital Projects  | 197,325                      | 256,170          | 0              |  |
| FTE   | 3.25                         | 3.30             | 0.00           |  |
| FTE   |                              |                  |                |  |
| Not Allocated to Organizational Unit or Program   |                              |                  |                |  |
| FTE   |                              |                  |                |  |
| <b>Total Requirements</b>   | <b>962,285</b>               | <b>1,005,246</b> | <b>914,671</b> |  |
| <b>Total FTE</b>  | <b>14</b>                    | <b>13</b>        | <b>11</b>      |  |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

| PROPERTY TAX LEVIES                                 |                                   |   |  |
|---|-----------------------------------|---|--|
|   | Rate or Amount Imposed<br>2012-13 | Rate or Amount Imposed<br>This Year 2013-14 | Rate or Amount Approved<br>Next Year 2014-15 |
| Permanent Rate Levy (rate limit 3.7506 per \$1,000) | 3.7506                            | 3.7506                                      | 3.7506                                       |
| Local Option Levy                                   |                                   |   |  |
| Levy For General Obligation Bonds                   |                                   |   |  |

| STATEMENT OF INDEBTEDNESS |  |  |
|---------------------------|--|--|
| LONG TERM DEBT            | Estimated Debt Outstanding<br>on July 1. | Estimated Debt Authorized, But<br>Not Incurred on July 1 |
| General Obligation Bonds  | \$1,612,870                              |  |
| Other Bonds               |  |  |
| Other Borrowings          | \$20,227,615                             | \$1,200,000  |
| <b>Total</b>              | <b>\$20,227,615</b>                      | <b>\$1,200,000</b>                                       |

# CITY OF COBURG

Urban Renewal Agency



## ADOPTED BUDGET

Fiscal Year 2014-2015

|  | Actual<br>FY12   | Actual<br>FY13   | Original<br>Budget FY14 | Revised<br>Budget<br>FY14 | Adopted<br>Budget<br>FY15 |
|--|------------------|------------------|-------------------------|---------------------------|---------------------------|
| <b>1 - Revenue</b>                       | <b>322,837</b>   | <b>327,597</b>   | <b>322,400</b>          | <b>217,007</b>            | <b>219,511</b>            |
| 001-000-400200 Current Property Taxes    | 309,573          | 317,308          | 310,000                 | 215,207                   | 219,511                   |
| 001-000-400300 Delinquent Property Taxes | 10,520           | 7,955            | 10,000                  | -                         | -                         |
| 001-000-401000 Interest Income           | 2,744            | 2,334            | 2,400                   | 1,800                     | -                         |
| 001-000-499000 Other Receipts            | -                | -                | -                       | -                         | -                         |
| 001-001-400110 Sewer Project Reimb.      | -                | -                | -                       | -                         | -                         |
| <b>3 - Material &amp; Services</b>       | <b>(4,863)</b>   | <b>(108,028)</b> | <b>(11,270)</b>         | <b>(3,385)</b>            | <b>(223,511)</b>          |
| <b>6 - Debt</b>                          | <b>(639,616)</b> | <b>(104,403)</b> | <b>(650,000)</b>        | <b>(800,000)</b>          | <b>-</b>                  |
| 001-001-666000 Construction Loan to City | (639,616)        | (104,403)        | (650,000)               | (800,000)                 | -                         |
| <b>7 - Transfer Out</b>                  |                  |                  |                         | <b>-</b>                  | <b>-</b>                  |
| <b>8 - Contingency</b>                   | <b>-</b>         | <b>-</b>         | <b>(10,000)</b>         | <b>(10,000)</b>           | <b>-</b>                  |
| 001-800-801000 Operating Contingency     | -                | -                | (10,000)                | (10,000)                  | -                         |
| <b>9 - Fund Balance</b>                  | <b>321,642</b>   | <b>(115,166)</b> | <b>348,870</b>          | <b>596,378</b>            | <b>4,000</b>              |
| 001-000-400100 Beginning Fund Balance    | 852,066          | 530,424          | 1,540,747               | 645,589                   | 859,211                   |
| 001-900-950000 Unapp Ending Fund Bal     | (530,424)        | (645,589)        | (1,191,877)             | (49,211)                  | (855,211)                 |
| <b>Grand Total</b>                       | <b>-</b>         | <b>-</b>         | <b>-</b>                | <b>0</b>                  | <b>-</b>                  |





## MINUTES

### Urban Renewal Agency Budget Committee

May 6, 2014 - 6:30 P.M.

Coburg City Hall

91136 North Willamette – Coburg

**MEMBERS PRESENT:** Linda Kroeger, Chairperson; Sharyl Abbaspour, Jerry Behney, Jeffrey Kaliner, Coleen Marshall, Jeffrey Milam, Don Nelson, Brian Pech, Stephen Perry, Ray Smith, Members.

**MEMBERS ABSENT:** Terry Dawson, Jae Pudewell, Mayor.

**STAFF PRESENT:** Petra Schuetz, Bob Butler, Anne Heath, Larry Larson, Jennifer Lipscomb, Kathy Taylor.

**RECORDED BY:** Dan Lindstrom

### 1. CALL TO ORDER

In the absence of Mayor Jae Pudewell, Council President Ray Smith called the meeting of the Coburg Urban Renewal Agency (URA) Budget Committee to order at 6:30 p.m. Minutes Recorder Dan Lindstrom called the roll, noted the absence of Mayor Pudewell and Member Terry Dawson, and stated that a quorum was present. President Smith determined that there were no requests to change the Agenda of the meeting.

### 2. CITIZEN TESTIMONY

Bill Ledford, 32443 Coburg Bottom Road, stated that he was not a resident of Coburg; but that his home was located in Lane County and that he had a long-time interest and concern for the City. He presented what he called a "history of the Urban Renewal District." He cited documents creating it; records of meetings; and correspondence from the local rural fire district, and State and federal agencies to support his position that Coburg elected and appointed leaders misunderstood and misused taxes collected in the District. He specifically identified funds reportedly loaned by the District to the City to cover start-up costs of the Wastewater Treatment Project. He said he believed that they had never been properly repaid according to an agreement for which there were no documents.

### 3. ELECTIONS

President Smith explained that the Committee was required to annually elect a Chairperson and Secretary, which positions were limited to members who were not elected officials.

***Ray Smith moved, seconded by Jeffrey Milam, to elect Linda Krueger Chairperson of the Urban Renewal Agency Budget Committee. The motion was adopted unanimously, 10:0.***

**Coleen Marshall moved, seconded by Stephen Perry, to elect Jeffrey Milam Secretary of the Urban Renewal Agency Budget Committee. The motion was adopted unanimously, 10:0.**

**3. BUDGET REVIEW**

Budget Officer Jennifer Lipscomb referred to an untitled document distributed at the beginning of the meeting and reviewed information it contained regarding the proposed Budget of URA revenue and expenses for fiscal year 2014-15 in comparison with the three previous years. She noted that revenue was projected to be \$1,415,466; expenses for material and services \$223,511; with a Beginning Fund Balance of \$530,423.

Ms. Lipscomb stated that the Review was the first opportunity to consider the proposed URA Budget and that the Committee would develop a recommendation regarding it at a subsequent meeting.

Don Nelson suggested that the Budget Proposal should have been better identified.

The meeting adjourned at 6:50 p.m.

ACCEPTANCE

Approved: \_\_\_\_\_  
Date

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Linda Kroeger, Chairperson

\_\_\_\_\_ Date: \_\_\_\_\_  
Sammy L. Egbert, City Recorder

**City of Coburg  
Urban Renewal Agency  
Proposed Budget 2014-15**

5/27/2014

|   | 2011-12          | 2012-13          | Proj 2013-14     | 2014-15          |
|---|------------------|------------------|------------------|------------------|
| <b>1 - Revenue</b>  | <b>322,837</b>   | <b>327,597</b>   | <b>217,007</b>   | <b>219,511</b>   |
| 001-000-400200 Current Property Taxes                           | 309,573          | 317,308          | 215,207          | 219,511          |
| 001-000-400300 Delinquent Property Taxes                        | 10,520           | 7,955            | -                | -                |
| 001-000-401000 Interest Income                                  | 2,744            | 2,334            | 1,800            | -                |
| 001-000-499000 Other Receipts                                   | -                | -                | -                | -                |
| 001-001-400110 Sewer Project Reimb.                             | -                | -                | -                | -                |
| <b>3 - Material &amp; Services</b>                              | <b>(4,863)</b>   | <b>(108,028)</b> | <b>(3,385)</b>   | <b>(223,511)</b> |
| 001-001-510000 Office Expense                                   | -                | -                | -                | -                |
| 001-001-510600 Audit  | (3,420)          | (3,450)          | (50)             | (4,000)          |
| 001-001-510701 UGB Expansion Project Reimb.                     | -                | -                | -                | -                |
| 001-001-510800 Professional Services                            | (1,318)          | (95)             | (100)            | -                |
| 001-001-510801 General LCOG Services                            | -                | -                | -                | -                |
| 001-001-510880 Attorney   | -                | -                | -                | -                |
| 001-001-511100 Sewer project United Front                       | -                | -                | -                | -                |
| 001-001-513000 Bank Fees  | (126)            | (136)            | (100)            | -                |
| 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)        |
| 001-001-557100 Advertising, Notices & Electio                   | -                | 56               | -                | -                |
| 001-001-557200 Reconciliation Discrepancy                       | -                | -                | (3,135)          | -                |
| 001-001-665000 LCOG Services                                    | -                | -                | -                | -                |
| <b>6 - Debt</b>   | <b>(639,616)</b> | <b>(104,403)</b> | <b>-</b>         | <b>-</b>         |
| 001-001-666000 Construction Loan to City                        | (639,616)        | (104,403)        | -                | -                |
| <b>7 - Transfer Out</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| 001-001-710000 Transfer to Wastewater Debt Service Reserve Fund | -                | -                | -                | -                |
| <b>8 - Contingency</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| 001-800-801000 Operating Contingency                            | -                | -                | -                | -                |
| <b>9 - Fund Balance</b>   | <b>321,642</b>   | <b>(115,166)</b> | <b>(213,622)</b> | <b>4,000</b>     |
| 001-000-400100 Beginning Fund Balance                           | 852,066          | 530,424          | 645,589          | 859,211          |
| 001-900-950000 Unapp Ending Fund Bal                            | (530,424)        | (645,589)        | (859,211)        | (855,211)        |
| <b>Grand Total</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |



**AGENDA**  
Urban Renewal District  
Budget Committee Meetings  
**May 27, 2014**

---

- 6:30      CALL THE URA BUDGET COMMITTEE MEETING TO ORDER      Linda Kroeger
- APPROVAL OF MINUTES
- May 28, 2013
- May 6, 2014
- Presentation of Final Document      Jennefer Lipscomb
- Approval of URA Budget
- 7:15      Adjourn URA Budget Committee Meeting



## MINUTES

### Coburg Urban Renewal Agency Budget Committee

May 28, 2013 - 6:30 P.M.

Coburg City Hall

91069 North Willamette – Coburg

MEMBERS PRESENT: Linda Kroeger, Chairperson; Sharyl Abbaspour, Jerry Behney, Terry Dawson, Jeffrey Kaliner, Jeffrey Milam, Brian Pech, Members; Jae Pudewell, Mayor.

MEMBERS ABSENT: Allison Cramer, Colleen Marshall, Don Nelson, Ray Smith.

STAFF PRESENT: Petra Schuetz, Bob Butler, Larry Larson, Ramona Sweere.

RECORDED BY: Dan Lindstrom

#### I. CALL TO ORDER

Chairperson Linda Kroeger called the meeting of the Coburg Urban Renewal Agency (URA) Budget Committee to order at 6:40 p.m. Minutes Recorder Dan Lindstrom Called the roll, noted the absences of members Allison Cramer, Colleen Marshall, Don Nelson, and Ray Smith, and stated that a quorum was present.

Chairperson Kroeger determined that there were no requests to change the Agenda or to present Public Comment.

#### II. OLD BUSINESS

Finance Director referred to an updated URA Budget Proposal dated May 24, 2013. She reviewed the information it contained and noted that no changes had been made in it since it was previously considered at the Committee meeting held on April 23, 2013.

Members cursorily discussed the proposal.

***Brian Pech moved, seconded by Terry Dawson, to accept the fiscal year 2013-14 Urban Renewal Agency Budget Proposal and recommend it for adoption by the Urban Renewal Agency. The motion was adopted unanimously, 6:0.***

#### III. MINUTES

It was noted that the title of the Minutes of the April 23, 2013, meeting should be corrected to indicate that the meeting was of the URA Budget Committee, and to correctly spell the name of Coleen Marshall on page 2.

***Brian Pech moved, seconded by Terry Dawson, to accept the minutes of the April 23, 2013, meeting, as amended. The motion was adopted unanimously, 6:0.***

The meeting adjourned at 6:55 p.m.

ACCEPTANCE

Approved: May 27, 2014

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Abstained: \_\_\_\_\_

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
*Linda Kroeger, Chairperson*

\_\_\_\_\_ Date: \_\_\_\_\_  
*Sammy L. Egbert, City Recorder*

## RESOLUTION 2014-02-U

### A RESOLUTION AUTHORIZING THE AGENCY BUDGET FOR FISCAL YEAR 2014-15 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 2014-15 in the sum of \$1,078,722, now on file at the Coburg City Hall.

### MAKING APPROPRIATIONS

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated as follows:

#### General Fund

|                               |              |
|-------------------------------|--------------|
| Material Services             | \$ 5,000     |
| Debt Service Payments to City | \$ 219,511   |
| Fund Total                    | \$ 224,511   |
| <br>                          |              |
| Total Appropriations:         | \$ 224,511   |
| <br>                          |              |
| Total Un-appropriated Funds   | \$ 854,211   |
| <br>                          |              |
| Total Requirements:           | \$ 1,078,722 |

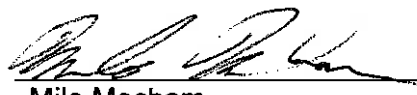
**BE IT RESOLVED** that the Board of Directors of the Coburg Urban Renewal Agency hereby resolves to certify to the county assessor a request for the Coburg Urban Renewal Agency Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon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

The above resolution statements were approved and declared adopted on this 26th day of June 2014.



Jae Pudewell, Chair

Attest:



Milo Mecham  
Counsel for Agency

# GUARD PUBLISHING COMPANY

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SAMMY L. EGBERT  
PO BOX 8316  
COBURG, OR 97408

#

### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, **Wendy Raz**, being first duly affirmed, and say that I am the Advertising Manager, or his principal c The Register-Guard, a newspaper of general circulation as c in ORS 193.010 and 193.020; published at Eugene in the af county and state; that the **Notice of Budget Hearing** printed copy of which is hereto annexed, is publishing in th issue of said newspaper for **one** successive and conse **Day(s)** in the following issues:

June 20, 2014

**FORM UR-1 NOTICE OF BUDGET HEARING**  
A public meeting of the City of Coburg Urban Renewal Agency will be held on June 26, 2013 at 6:30 pm at 91136 N. Willamette Coburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Coburg Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 91136 N. Willamette, Coburg, Oregon, between the hours of 8 a. m. and 5 p. m. or online at [www.coburgoregon.or](http://www.coburgoregon.or). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.  
Contact: Jae Pudewell, Mayor Telephone: 541-682-7850 Email: [mayor@ci.coburg.or.us](mailto:mayor@ci.coburg.or.us)

| TOTAL OF ALL FUNDS  | FINANCIAL SUMMARY - RESOURCES |                          |                           |
|---|-------------------------------|--------------------------|---------------------------|
|   | Actual Amount                 | Adopted Budget This Year | Approved Budget Next Year |
| Beginning Fund Balance/Net Working Capital                | 2012- 13<br>530,424           | 2013 - 14<br>645,589     | 2014-15<br>859,211        |
| All Other Resources Except Division of Tax & Special Levy | 2,334                         | 2,400                    |                           |
| Revenue from Division of Tax                              | 325,262                       | 310,000                  | 219,511                   |
| Total Resources   | 858,020                       | 967,989                  | 1,078,722                 |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION |                               |                          |                           |
| Materials and Services                                    | 108,028                       | 661,270                  | 223,511                   |
| Debt Service  | 104,403                       |                          |                           |
| Contingencies   |                               | 10,000                   |                           |
| Unappropriated Ending Fund Balance                        | 645,589                       | 296,719                  | 855,211                   |
| Total Requirements  | 858,020                       | 967,989                  | 1,078,722                 |

No. 5998294 - June 20, 2014

*Wendy Raz*

Subscribed and affirmed to before me this August 18, 2014

*Sheryl J Pendleton*  
Notary Public of Oregon

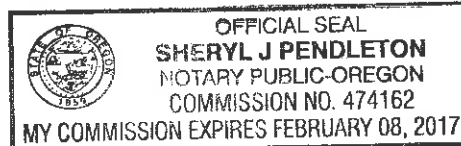
Account #: 1000217

INVOICE 5998294

Case: June 26, 2014

Ad Price: \$140.0

City of Coburg - 2014-15 Adopted Budget





Check here if this is an amended form.

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

**Notification**

Coburg Urban Renewal Agency \_\_\_\_\_ authorizes its 2014 -15 ad valorem tax increment amounts  
(Agency name)  
 by plan area for the tax roll of Lane County \_\_\_\_\_  
(County name)

Anne Heath \_\_\_\_\_ 541-862-7870 \_\_\_\_\_ July 2, 2014  
(Contact person) (Telephone number) (Date submitted)  
 PO Box 8316, Coburg OR 97408 \_\_\_\_\_ Anne.Heath@ci.coburg.or.us \_\_\_\_\_  
(Agency's mailing address) (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).** [ORS 457.435(2)(a)]

| Plan Area Name | Increment Value to Use*                  | 100% from Division of Tax | Special Levy Amount** |
|----------------|--|---------------------------|-----------------------|
|                | \$ _____ OR <input type="checkbox"/> Yes |                           |                       |
|                | \$ _____ OR <input type="checkbox"/> Yes |                           |                       |
|                | \$ _____ OR <input type="checkbox"/> Yes |                           |                       |
|                | \$ _____ OR <input type="checkbox"/> Yes |                           |                       |

**Part 2: Option Three Plans (Standard Rate).** [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.** [ORS 457.445(2)]

| Plan Area Name                | Increment Value to Use*                             | 100% from Division of Tax* |  |
|-------------------------------|---|----------------------------|--|
| Coburg Urban Renewal District | \$ _____ OR <input checked="" type="checkbox"/> Yes |                            |  |
|                               | \$ _____ OR <input type="checkbox"/> Yes            |                            |  |
|                               | \$ _____ OR <input type="checkbox"/> Yes            |                            |  |
|                               | \$ _____ OR <input type="checkbox"/> Yes            |                            |  |

**Part 4: Other Reduced Rate Plans** [ORS 457.445(1)]

| Plan Area Name | Increment Value to Use*                  | 100% from Division of Tax* |  |
|----------------|--|----------------------------|--|
|                | \$ _____ OR <input type="checkbox"/> Yes |                            |  |
|                | \$ _____ OR <input type="checkbox"/> Yes |                            |  |
|                | \$ _____ OR <input type="checkbox"/> Yes |                            |  |
|                | \$ _____ OR <input type="checkbox"/> Yes |                            |  |

**Notice to Assessor of Permanent Increase in Frozen Value.** Beginning tax year 2014-15, permanently increase frozen value to:

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

\*All Plans except Option Three: Enter amount of Increment Value to Use that is less than 100 percent or check "Yes" to receive 100 percent 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.

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

# FORM LB-50 2014-2015

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

District Name

on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

PO Box 8316

Coburg

OR

97408

Jul 2, 2014

Mailing Address of District

City

State

ZIP code

Date

Anne Heath

Finance Director

541-862-7870

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: TOTAL PROPERTY TAX LEVY

|     |  | Subject to<br>General Government Limits |         |  |
|-----|--|---|---------|--|
|     |  | Rate -or- Dollar Amount                 |         |  |
| 1.  | Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .                     | 1                                       | 475,869 | Excluded from<br>Measure 5 Limits<br>Dollar Amount of Bond<br>Levy |
| 2.  | Local option operating tax . . . . .   | 2                                       |         |  |
| 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 voters prior to October 6, 2001 . . . . .          | 5a.                                     |         |  |
| 5b. | Levy for bonded indebtedness from bonds approved by voters 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 your 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<br>(operating, capital project, or mixed) | Date voters approved<br>local option ballot measure | First tax year<br>levied | Final tax year<br>to be levied | Tax amount -or- rate<br>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)