

# CITY OF COBURG APPROVED BUDGET

FISCAL YEAR 2017-2018



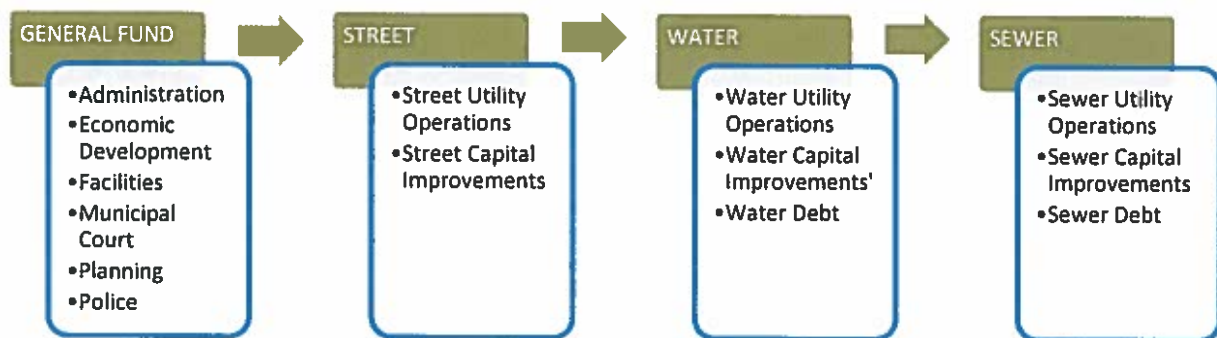


## BUDGET MESSAGE

### FY 2017-18

To Mayor, Members of the City Council, and Citizen Members of the Budget Committee, and Citizens of Coburg:

Below is a summary of the proposed annual budget for Fiscal Year 2017-2018, beginning July 1, 2017, according to the provisions of Oregon budget law (ORS 294.305 - 294.520). It reflects the consolidation into four funds including the General, Street, Water and Sewer funds. These funds each have departments from which the services of the City are administered as follows:



Each of these funds and their departments have specific revenues and expenditures unique to the services that is provided by the fund. Some have multiple sources of revenues (taxes, fees, grants, user fees, transfers, etc.) while others have only one main source. Information regarding specific revenue and expenditures can be found in the department pages.

The proposed budget was prepared by the department directors and reflects their knowledge and matters regarding the needs of the departments that they manage. Neither the City Administrator nor the Budget Officer has made changes to the department proposed budgets. In some circumstances it may be necessary for the Budget Committee to make decisions regarding eliminating certain projects, or budget expenditures while considering the expressed goals and priorities of the City Council, and the consideration of maintaining responsible and sustainable fiscal health, and the values of the community.

The Fiscal Year 2017-18 City of Coburg proposed budget for all funds totals \$9,911,705. This is an increase from the 2016-17 adopted budget of \$1,032.947 or 20% primarily due to the inclusion of several large infrastructure capital outlay projects both in the Street Fund and the Water Fund. Total Resources not including Beginning Fund Balances are \$5,071,294. Total Expenditures are \$4,752,673 excluding contingency and reserves. The specific details of the budget and comparisons to the 2016-17 budget can be found in the summary and detail budget pages. In addition, the budget reflects a four year outlook beyond the current budget year in order to provide specific details regarding projected expenditures, planned projects and capital expenses that will affect the budget in the future. This information is critical in order for the City to adhere to policies and practices that maintain a fiscally responsible and sustainable position.

The City also manages Urban Renewal Funds, which are treated as a separate budget.

### **FINANCIAL POLICIES AND PRACTICES**

The 2017-18 Proposed Budget has been prepared based on current City Fiscal Policies and the following practices:

- Priority-based aligned with adopted City Council Goals and priorities
- Revenues and expenditures are estimated accurately, but conservatively
- Reserves should be maintained in each fund that are adequate according to accepted accounting practices and to provide a bridge to cover expenses that are incurred prior to the receipt of significant revenues
- Ongoing expenses should be covered by ongoing revenue
- Capital equipment and vehicles should be maintained and/or replaced so they are in proper working order

Adhering to these policies and practices and disciplined spending is maintaining Coburg in a fiscally sustainable position.

### **FINANCIAL OUTLOOK 2017-18**

While the 2017-18 Budget is stable overall, it features a great deal of change. The changes includes consolidation of funds, shifts in capital spending, staffing and compensation adjustments and a change in budgeting philosophy to priority-based.

On the revenue side, most sources are stable. Property taxes are increasing. There may be slight decreases in State shared revenues and Court revenues. Regular revenues in the Planning Department are well-supported by ongoing projects and current and future development. System Development Charges will experience increases from current planned developments and should see moderate increases in future years when the SDC methodology is updated by the first quarter of Fiscal Year 2017-18. Water and Sewer revenues are expected to increase due to the new users as a result of new and projected development. The Sewer fees will see slower growth as a result of Council's decision to reduce monthly fees to \$85.00 beginning on July 1, 2017. Increased expenses in the Water Capital

Department are a reflection of the current work to complete the I-5 bore and Well #3 Phase I capital project.

Capital spending will increase with the budgeted completion of several projects that have been set as Council priorities and to fulfil Master Plan projects. These projects are listed at the end of this message and in the department pages.

Overall, the City budget is 20.0% higher than 2016-17. The City of Coburg has always been well served by conservative budgeting practices and financial restructuring over the last three years. This form of budgeting has created a positive result as the actual budget has performed better than the adopted budget. However, it can also make it challenging to convey the City's overall financial picture. With the financial restructuring behind us, the 2017-18 Budget, both revenue and spending projections have been adjusted to bring the projected and actual budgets to an operational level that allows for the City to adjust to unforeseen circumstances and better reflects the diligence to better project the expected revenues and expenditures. An example of this is practice the budgeting of health benefits for every staff position rather than what is being paid out on a staff member in a position at this time. This allows the City to be nimble when there is a change in staffing.

#### **PERSONAL SERVICES – BENEFITS AND SALARIES**

For FY 2017-18, the City is budgeting a 2.0% cost of living increase for its employees, step increases for eligible employees, and a 5% health insurance increase. New salary ranges for employees may occur mid-year as the results of a 2017 salary and benefits study is analyzed. Personnel costs (including new staff) are budgeted to increase by 4% per year.

The personal services budgets equal \$1,271,582 which is 13.8% of the total City budget and 26.7% of total expenditures. While this figure is not the largest percentage of expenses in the budget, it is substantial. However, without our valuable staff, there would be no basic services or completed capital projects.

A specific challenge that the City will face in Fiscal Year 2018 and the following years is the Public Employee Benefits System (PERS) reforms that will cost every government in the State significant resources. However, the impact of PERS on Coburg is comparatively small compared to other cities and governmental agencies due to a relatively small staff. Nonetheless, higher PERS rates will start in 2018. Additional information on PERS reform and the projected cost to the City is included in the salaries tab of the budget book.

#### **MATERIALS AND SERVICES**

Generally, Materials and Services budgets are expected to increase by 3% per year. The total Materials and Services Budget for the City is \$1,663,204\_ for fiscal 2017-18. This is an increase of 24% or \$406,620 from Fiscal Year 2016-17. Included in this increase are several essential plan updates. Department Directors have been encouraged to consider historical data when budgeting their departments and therefore, some line items may experience a dramatic change as adjustments are made. Equally

important is to project emergency repairs and unplanned capital expenses such as the purchase of a vehicles. Therefore, reserve funds have been budgeted in Funds where possible.

## **CAPTIAL RESOURCES AND EXPENDITURES**

### **Capital Equipment and Vehicles**

Without capital equipment such as Police and Public Works vehicles the City cannot deliver services. For example, it does serve the citizens for the City to budget for sewer repairs, and not consider the importance of a safe and trustworthy vehicle for our staff to drive to that handle that repair.

Vehicles and equipment are purchased from revenues generated by the fund for which the services are provided with that vehicle. For example, the General Fund pays for police patrol cars and the Water Fund pays for the truck to respond to Water related incidents. The 2017-18 and future year budgets reflects a sustainable fleet plan.

### **Capital Investments**

Capital investments, such as a street reconstruction, repairing water or sewer lines or adding service capacity to a utility system are funded with ongoing resources, reserves, system development charges or grants. Capital projects are important in order to maintain the City's infrastructure and allow the City to prepare for and manage with growth and changing regulations. Budgeted capital projects are noted in various funds and are also listed in the City's Capital Improvement Program.

## **ALLOCATION AND TRANSFERS**

The City maintains an allocation plan that mandates the distribution of administrative costs of running the City fairly over all funds. An allocation expense is included in the budget of the Street, Water and Sewer Funds. In past years this would have been recorded as a transfer. However, our auditor has asked us to include this in the actual Materials and Services portion of the budget. The allocation payback to the General Fund is recorded as other revenue. There are no transfers budgeted in any fund in fiscal year 2017-18. Information regarding the allocation of expenses can be found in the Supplemental Data in the Budget book.

## **2017-18 BUDGET HIGHLIGHTS**

As noted earlier, most funds will see similar spending to the prior year. The exceptions are program enhancements and special projects endorsed by City Council and/or specifically addressed in their goals and priorities. A brief narrative on several key Budget expenditures is presented below:

### **General Fund Administration**

- **City Hall Capital Improvement - \$20,000, City Council Decision (Building Façade or Parking Lot Improvements)**

- COLA – 2.0%

#### **Economic Development**

- Coburg Main Streets Project, Branding, Newsletter, improved community communications - \$50,000

#### **Police Department**

- 3<sup>rd</sup> Officer - \$88,767 (including all taxes and benefits, ongoing)
- Trunking System in Vehicles - \$6,000
- Reserve for Vehicle/Equipment Purchase - \$20,000

#### **Planning**

- Stormwater Master Plan - \$80,000
- Comprehensive Plan Update - \$30,000
- Coburg Loop Path Segment 3 - \$15,000

#### **Parks Department**

- Coburg Loop Path Segment 4 - \$35,000
- Norma Pheiffer Restroom Restoration - \$15,000
- SDC Analysis - \$12,500

#### **Street Fund**

- Street Overlay/Repair continued on Roberts Road - \$60,000
- Street Capital Project, [likely] E Mill/Harrison Sts.- \$300,000
- SDC Analysis - \$12,500

#### **Water Fund**

- Handheld Meter Replacement - \$30,000
- Eastside Water Line - \$400,000
- SDC Analysis - \$12,500

#### **Sewer Fund**

- Public Works Utility Vehicle - \$20,000
- SDC Analysis - \$12,500

### **CONCLUSION AND RECOMMENDATION**

The recommended budget as presented represents a commitment on behalf of the Council and staff to answer the needs as expressed by the community including:

- Planning and preparation for increased development and future development
- A response to the need for increased services in the Police Department
- Development of economic vitality in the community
- Maintaining a quality and well trained staff
- Maintaining and improving the City's infrastructure
- Maintaining the City's vehicle fleet

Staff looks forward to working with the Budget Committee to review the proposed budget and to discuss alternative approaches to delivering key community services while maintaining the financial stability of the City.

Respectfully submitted,

Petra Schuetz  
City Administrator

Anne Heath  
Finance Director  
Budget Officer

**PROPOSED BUDGET FISCAL YEAR 2017-2018**

	Beginning Balance	Revenues	Expenses	Allocation In	Allocation Out	Contingency	Reserves	Ending Fund Balance	Total Requirements
General Fund	750,000	1,113,910				0		1,763,910	
Administration			-605,757	649,175				83,418	
Debt Service			-41,092					-41,092	
Economic Development			-55,500					-55,500	
Facilities			-144,600					-144,600	
Municipal Court		113,875	-126,489	0		0		-12,614	
Planning		176,309	-276,976	0		0		-100,667	
Police		2,500	-521,790	0		0	-5,000	-524,290	
Park		500	-75,193					-74,693	
Park Capital		282,160	-51,594					230,566	
PW Admin			-318,764					-318,764	
<b>Total</b>	<b>750,000</b>	<b>1,689,254</b>	<b>-2,217,755</b>	<b>689,175</b>	<b>0</b>	<b>0</b>	<b>-105,000</b>	<b>805,674</b>	<b>-\$3,128,429.00</b>
Street Fund	440,000	195,850	-110,450	0	-57,946	0	0	467,454	
Street Capital Fund	0	109,773	-318,251	0	0	0	0	-208,478	
<b>Total</b>	<b>440,000</b>	<b>305,623</b>	<b>-428,701</b>	<b>0</b>	<b>-57,946</b>	<b>0</b>	<b>0</b>	<b>258,976</b>	<b>-\$745,623.00</b>
Water Fund	780,000	863,650	-243,106	0	-340,949	-100,000	0	959,595	
Water Capital Fund	0	277,373	-555,892	0	0	0	0	-288,519	
<b>Total Combined Beginning Balance</b>	<b>780,000</b>	<b>1,141,023</b>	<b>-808,998</b>	<b>0</b>	<b>-340,949</b>	<b>-100,000</b>	<b>0</b>	<b>671,076</b>	<b>-\$1,921,023.00</b>
Sewer Fund	2,291,476	817,200	-204,825	0	-290,280	0	-301,881	2,311,690	
Sewer Capital Fund	0	501,136	-16,509	0	0	0	0	484,627	
Sewer Debt	0	677,059	-1,103,970	0	0	0	0	-426,911	
<b>Total</b>	<b>2,291,476</b>	<b>1,995,395</b>	<b>-1,325,304</b>	<b>0</b>	<b>-290,280</b>	<b>0</b>	<b>-301,881</b>	<b>2,369,406</b>	<b>-\$4,286,871.00</b>
<b>Total</b>	<b>4,261,476</b>	<b>5,131,295</b>	<b>-4,780,758</b>	<b>689,175</b>	<b>-689,175</b>	<b>-100,000</b>	<b>-406,881</b>	<b>4,105,132</b>	<b>-\$10,081,946.00</b>

Revenues **\$10,081,945.00**

Requirements **\$10,081,945.00**



**CITY OF COBURG  
BUDGET FISCAL YEAR 2018**

Summary by Fund by Category	Actual 2016	Final Budget 2016-17	APPROVED 2017-18
<b>001 General</b>	(0)	-	(0)
<b>000 NonDepartmental</b>	954,879	986,623	1,113,909
1-Revenue	954,879	986,623	1,113,909
<b>001 Administration</b>	213,373	127,910	83,418
1-Revenue	652,690	609,017	689,175
2-Personal Services	(295,813)	(307,807)	(383,097)
3-Materials & Services	(136,449)	(173,300)	(222,660)
4-Capital Outlay	(7,055)	-	-
7-Transfer In	22,398	21,383	-
7-Transfer Out	(22,398)	(21,383)	-
<b>002 Facility Management</b>	(81,850)	(103,000)	(144,600)
3-Materials & Services	(54,700)	(57,500)	(64,600)
4-Capital Outlay	(27,150)	(45,500)	(80,000)
<b>006 Planning</b>	(35,480)	(73,381)	(100,667)
1-Revenue	193,001	135,500	176,309
2-Personal Services	(34,379)	(49,050)	(63,276)
3-Materials & Services	(170,761)	(143,800)	(213,700)
7-Transfer Out	(22,398)	(16,031)	-
8-Fund Balance Beginning	1,923	-	-
8-Fund Balance Ending	(2,866)	-	-
<b>015 Police</b>	(379,610)	(403,420)	(519,290)
1-Revenue	5,069	28,400	2,500
2-Personal Services	(293,601)	(297,095)	(409,940)
3-Materials & Services	(87,443)	(95,725)	(105,850)
4-Capital Outlay	(3,635)	(39,000)	(6,000)
<b>020 Municipal Court</b>	21,983	(98)	(12,614)
1-Revenue	126,580	111,000	113,875
2-Personal Services	(81,654)	(83,423)	(94,589)
3-Materials & Services	(22,943)	(27,675)	(31,900)
<b>027 Economic Dev</b>	(11,887)	(50,500)	(55,500)
3-Materials & Services	(11,887)	(50,500)	(55,500)
<b>050 Park Fund</b>	54,908	(24,385)	(74,693)
1-Revenue	1,804	2,550	500
3-Materials & Services	(18,356)	(10,300)	(19,050)
4-Capital Outlay	8,630	(10,000)	(15,000)
6-Debt Service	-	(6,635)	(41,143)
7-Transfer In	97,000	-	-
7-Transfer Out	(61,746)	-	-
8-Fund Balance Ending	27,576	-	-
<b>050 Parks Capital</b>	-	(79,540)	230,566
1-Revenue	107,657	503,500	282,160
3-Materials & Services	(1,464)	(1,040)	(14,094)
4-Capital Outlay	(185,003)	(466,000)	(37,500)
7-Transfer Out	(7,197)	-	-
8-Contingency	-	(116,000)	-
8-Fund Balance Beginning	161,433	-	-
8-Fund Balance Ending	(75,426)	-	-
<b>400 PW Admin</b>	(319,128)	(320,876)	(318,764)
2-Personal Services	(319,128)	(320,876)	(318,764)
<b>600 Debt</b>	(41,546)	(43,286)	(41,092)
6-Debt Service	(41,546)	(43,286)	(41,092)
<b>700 Transfers</b>	(124,205)	(50,000)	-
7-Transfer In	57,198	-	-
7-Transfer Out	(181,403)	(50,000)	-
<b>800 Contingency</b>	-	-	-
8-Contingency	-	-	-
<b>900 Fund Balance Change</b>	(251,437)	33,953	(160,673)
8-Fund Balance Beginning	(394,837)	473,741	750,000
8-Fund Balance Ending	143,400	(333,788)	(805,673)
9-Reserve	-	(106,000)	(105,000)
<b>003 Street</b>	(0)	-	-
<b>000 General</b>	195,146	198,600	195,850
1-Revenue	195,146	198,600	195,850
<b>001 Administration</b>	(176,251)	(237,507)	(168,396)
2-Personal Services	(29,907)	(35,497)	(51,002)
3-Materials & Services	(146,344)	(202,010)	(117,394)

<b>Summary by Fund by Category</b>	<b>Actual 2016</b>	<b>Final Budget 2016-17</b>	<b>APPROVED 2017-18</b>
<b>023 Street Capital</b>	<b>3,689</b>	<b>(61,360)</b>	<b>(208,478)</b>
1-Revenue	44,782	43,800	109,773
3-Materials & Services	(173)	(5,160)	(18,251)
4-Capital Outlay	-	-	(300,000)
7-Transfer Out	(29,787)	-	-
8-Contingency	-	(100,000)	-
8-Fund Balance Beginning	317,761	-	-
8-Fund Balance Ending	(328,894)	-	-
<b>700 Transfers</b>	<b>(29,787)</b>	<b>-</b>	<b>-</b>
7-Transfer Out	(29,787)	-	-
<b>800 Contingency</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>
8-Contingency	-	(50,000)	-
<b>900 Fund Balance Change</b>	<b>7,203</b>	<b>150,267</b>	<b>181,024</b>
8-Fund Balance Beginning	116,503	206,448	440,000
8-Fund Balance Ending	(109,300)	(56,181)	(258,976)
<b>004 Water</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>000 General</b>	<b>716,720</b>	<b>853,500</b>	<b>863,650</b>
1-Revenue	716,720	853,500	863,650
<b>001 Administration</b>	<b>(227,396)</b>	<b>(200,133)</b>	<b>(328,324)</b>
2-Personal Services	(54,936)	(77,379)	(82,879)
3-Materials & Services	(152,499)	(102,754)	(215,445)
4-Capital Outlay	(19,961)	(20,000)	(30,000)
<b>024 Water Capital</b>	<b>1,820</b>	<b>(317,700)</b>	<b>(288,520)</b>
1-Revenue	48,148	34,840	277,373
3-Materials & Services	(31,883)	(2,540)	(35,893)
4-Capital Outlay	-	(150,000)	(530,000)
7-Transfer In	186,903	-	-
7-Transfer Out	(0)	-	-
8-Contingency	-	(200,000)	-
8-Fund Balance Beginning	39,579	-	-
8-Fund Balance Ending	(240,927)	-	-
<b>600 Debt</b>	<b>(224,807)</b>	<b>(237,455)</b>	<b>(255,731)</b>
6-Debt Service	(224,807)	(237,455)	(255,731)
<b>700 Transfers</b>	<b>(436,381)</b>	<b>(134,472)</b>	<b>-</b>
7-Transfer Out	(436,381)	(134,472)	-
<b>800 Contingency</b>	<b>-</b>	<b>(200,000)</b>	<b>(100,000)</b>
8-Contingency	-	(200,000)	(100,000)
<b>900 Fund Balance Change</b>	<b>170,044</b>	<b>236,260</b>	<b>108,924</b>
8-Fund Balance Beginning	293,105	423,715	780,000
8-Fund Balance Ending	(123,061)	(187,455)	(671,076)
<b>005 Sewer</b>	<b>(0)</b>	<b>-</b>	<b>0</b>
<b>000 General</b>	<b>668,586</b>	<b>800,100</b>	<b>817,200</b>
1-Revenue	668,586	800,100	817,200
2-Personal Services	-	-	-
<b>001 Administration</b>	<b>(481,807)</b>	<b>(522,824)</b>	<b>(495,105)</b>
2-Personal Services	(159,760)	(138,084)	(127,506)
3-Materials & Services	(322,047)	(384,740)	(347,599)
4-Capital Outlay	-	-	(20,000)
<b>027 Sewer Cap</b>	<b>34,835</b>	<b>(33,640)</b>	<b>484,627</b>
1-Revenue	58,430	117,400	501,136
3-Materials & Services	(3,105)	(1,040)	(16,509)
4-Capital Outlay	-	-	-
5-Debt Proceeds	-	-	-
6-Debt Service	-	-	-
7-Transfer In	40,187	50,000	-
7-Transfer Out	(1,819)	-	-
8-Contingency	-	(200,000)	-
8-Fund Balance Beginning	408,647	-	-
8-Fund Balance Ending	(467,505)	-	-
<b>028 Sewer Debt</b>	<b>(221,501)</b>	<b>(638,789)</b>	<b>(426,911)</b>
1-Revenue	717,755	499,500	677,059
3-Materials & Services	(2,690)	(5,000)	(5,000)
5-Debt Proceeds	-	-	-
6-Debt Service	(1,236,354)	(1,133,289)	(1,098,970)
7-Transfer In	44,500	-	-
7-Transfer Out	-	-	-
8-Fund Balance Beginning	1,749,389	-	-
8-Fund Balance Ending	(1,494,101)	-	-
<b>700 Transfers</b>	<b>(56,486)</b>	<b>-</b>	<b>-</b>

<b>Summary by Fund by Category</b>	<b>Actual 2016</b>	<b>Final Budget 2016-17</b>	<b>APPROVED 2017-18</b>
7-Transfer In	89,514	-	-
7-Transfer Out	(146,000)	-	-
<b>900 Fund Balance Change</b>	<b>56,373</b>	<b>395,153</b>	<b>(379,811)</b>
8-Fund Balance Beginning	263,552	1,929,141	2,291,477
8-Fund Balance Ending	(207,179)	(1,477,536)	(2,369,407)
9-Reserve	-	(56,452)	(301,881)
<b>Grand Total</b>	<b>(1)</b>	<b>-</b>	<b>(0)</b>

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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



**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

<b>Line Item Detail</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Budget Final 2016-17</b>	<b>Approved Budget 2017-18</b>
<b>005 Sewer</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>0</b>
005-000-400100 Beginning Fund Balance	96,328	263,552	1,929,141	2,291,477
005-000-401000 Interest Income	-	152	100	200
005-000-480000 Wastewater Fee	621,831	668,434	800,000	817,000
005-001-500300 Treatment Facility Operator	(49,739)	-	-	-
005-001-503000 FICA/Medicare	(8,753)	-	-	-
005-001-504000 Health Insurance	(9,676)	-	-	-
005-001-504100 Life/STD Insurance	(186)	-	-	-
005-001-505000 PERS Retirement	(9,600)	-	-	-
005-001-510000 Office Expense	(2,449)	(351)	(500)	(550)
005-001-510270 Emergency Repairs	(13,089)	(10,664)	(10,000)	(13,000)
005-001-510500 Uniform Expense	(1,034)	(1,044)	(1,150)	(1,200)
005-001-510600 Audit	(2,500)	-	-	-
005-001-510880 City Attorney	(12,752)	(3,001)	(5,000)	(5,000)
005-001-510890 Litigation Fees	-	(15,707)	(5,000)	-
005-001-511200 Electricity	(32,470)	(32,858)	(38,500)	(40,400)
005-001-513350 Professional Dues	(391)	(34)	(500)	(25)
005-001-513360 Certifications, Memberships and Dues	(340)	-	(2,800)	(2,500)
005-001-522000 Telephone	-	(2,741)	-	-
005-001-522010 Cellular Phone	(817)	(957)	(1,200)	(1,300)
005-001-522100 Travel, Education, Training	(1,134)	(621)	(1,000)	-
005-001-522200 Pagers	-	-	(1,000)	(1,200)
005-001-525000 Gas, Oil, Fuel Expense	(1,371)	(1,031)	(2,500)	(2,750)
005-001-525210 Waste Analysis	(1,093)	(1,196)	(2,000)	(2,000)
005-001-526000 Safety Equipment and Supplies	-	(182)	(500)	(500)
005-001-526500 Tools & Equipment	(293)	(1,144)	(1,000)	(1,100)
005-001-530100 LCOG IT Support	-	-	-	-
005-001-530200 Equipment Rental	(1,490)	-	(1,000)	(1,100)
005-001-531000 Vehicle Maintenance	(1,110)	(1,469)	(3,000)	(2,500)
005-001-531500 Building Maintenance, Supplies	(734)	(1,184)	(1,000)	(1,500)
005-001-532300 Printing and Ads	-	(6)	(1,000)	(500)
005-001-533000 Materials, Supplies	(14,498)	(4,537)	(10,000)	(11,000)
005-001-533100 Chemicals	(25,178)	(25,849)	(30,000)	(31,000)
005-001-540010 Tank Maintenance	(28,606)	(35,028)	(70,000)	(32,000)
005-001-540015 Monitoring Services	(18,526)	(6,394)	(16,000)	(16,500)
005-001-540020 Plant Equipment Maintenance	-	(5,286)	(5,000)	(6,500)
005-001-540200 Lab Supplies	-	(7,350)	(9,000)	(9,200)
005-001-540400 Service Contracts	-	(4,110)	(1,500)	(1,500)
005-001-601000 Capital Outlay	-	-	-	(20,000)
005-001-670010 Capital Outlay - Public Works Projects	(15,280)	-	-	-
005-001-710040 Prior Period Adjustment to General	-	(61,313)	-	-
005-027-400100 Beginning Fund Balance	(810,286)	408,647	-	-
005-027-401000 Sewer Improvement SDC	23,653	53,600	113,000	493,975
005-027-401010 Sewer SDC Interest	2,534	4,830	4,400	7,161
005-027-412700 DEQ Loan R23044 - 2014	1,743,897	-	-	-
005-027-480000 Wastewater Fee	686	-	-	-
005-027-510100 SDC Administrative Expense	-	(3,075)	-	(1,469)
005-027-510200 URA Construction Loan	(1,185,955)	-	-	-
005-027-510800 Professional Services	(19,000)	-	(1,000)	(2,500)
005-027-510880 City Attorney	2,926	-	-	-
005-027-513000 Bank Fees	(30)	(30)	(40)	(40)
005-027-522000 Telephone	8	-	-	-
005-027-544020 SDC Analysis	-	-	-	(12,500)

**City of Coburg**  
**BUDGET FISCAL YEAR 2018**

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

# GUARD PUBLISHING COMPANY

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Legal Notice 6909005

## Legal Notice Advertising

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SAMMY L EGBERT  
PO BOX 8316  
COBURG, OR 97408

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### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
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 14, 2017

Department: Budget

Account: 001-001-551002

Approved: [Signature]

Date: 4-21-2017

Received by  
City of Coburg

APR 21 2017

#### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Coburg, Lane County, State of Oregon, on the Budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at City Hall Council Chambers, 91136 N. Willamette St. The meeting will take place on, May 2, 2017, and will be held at 6:30 p.m.

The Purpose of this 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 the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 16, 2017 at 7:00 p.m., held at Coburg City Hall Council Chambers.

A copy of the budget document may be inspected or obtained on or after April 24, 2017 at City Hall between the hours of 8:00 am and 5:00 pm. Additional information and this notice have been posted to the City website [www.coburgoregon.org](http://www.coburgoregon.org)

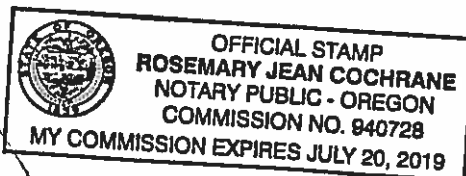
No. 6909005 - April 14, 2017

[Signature]

Subscribed and affirmed to before me this April 14, 2017

Rosemary Jean Cochrane  
Notary Public of Oregon

Account #: **1000217**  
INVOICE **6909005**  
Case: **May 2, 2017**  
Ad Price: **\$75.0**



# GUARD PUBLISHING COMPANY

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Legal Notice 6962495

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## Legal Notice Advertising

CITY OF COBURG  
SAMMY L EGBERT  
PO BOX 8316  
COBURG, OR 97408

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### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
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 Hearing** 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:

June 07, 2017

Department: City Budget

Account: 001-001-557100

Approved: [Signature]

Date: 6/13/17

[Signature]

Subscribed and affirmed to before me this **June 7, 2017**

[Signature]  
Notary Public of Oregon

**FORM LB-1 NOTICE OF BUDGET HEARING**

A public meeting of the City of Coburg will be held on June 13, 2017 at 7:00 p.m. at 91136 N. Willamette Street, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 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 Street between the hours of 8 a.m. and 5 p.m., or online at [www.coburg.oregon.or.us](http://www.coburg.oregon.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are: None.

Contact: Anne Heath Telephone number: (541) 682-7877  
Email: [anne.heath@ci.coburg.or.us](mailto:anne.heath@ci.coburg.or.us)

**FINANCIAL SUMMARY-RESOURCES**

**TOTAL OF ALL FUNDS**

	Actual Amounts 2015 -2016	Adopted Budget This Year: 2016-2017	Approved Budget Next Year: 2017-2018
1. Beginning Balance/Net Working Capital	3,015,485.00	3,150,445.00	4,762,613.00
2. Fees, Licenses, Permits Fines, Assessments & Other Service Charges	2,865,958.00	3,101,168.00	3,151,473.00
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	54,122.00	65,450.00	58,600.00
5. Interfund Transfers/Internal Service Reimbursements	537,700.00	0.00	0.00
6. All Other Resources Except Current Year Property Taxes	937,741.00	995,857.00	1,497,260.00
7. Current Year Property Taxes Estimated to be Received	574,996.00	594,455.00	612,000.00
8. Total Resources-add lines 1 through 7	7,986,062.00	7,978,758.00	10,081,945.00

**FINANCIAL SUMMARY-REQUIREMENTS BY OBJECT CLASSIFICATION**

9. Personnel Services	1,269,178.00	1,301,711.00	1,531,052.00
10. Materials and Services	1,036,118.00	1,252,680.00	1,463,445.00
11. Capital Outlay	265,735.00	685,580.00	1,038,500.00
12. Debt Service	1,582,707.00	1,420,665.00	1,436,935.00
13. Interfund Transfers	1,033,981.00	225,790.00	0.00
14. Contingencies	0.00	866,000.00	100,000.00
16. Unappropriated Ending Balance and reserved for Future Expenditure	2,878,283.00	2,226,412.00	4,512,013.00
17. Total Requirements-add lines 9 through 16	7,996,062.00	7,978,758.00	10,081,945.00

**FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES BY ORGANIZATIONAL UNIT OR PROGRAM\***

Name of Organizational unit or Program	FTE for Unit or Program	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Name General Fund	1,269,178.00	11.00	1,301,711.00	1,531,052.00
FTE	11.00	12.00	13.00	13.00

**PROPERTY TAX LEVIES**

Permanent Rate Levy (Rate Limit 37506 Per \$1000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	3.7506	3.7506	3.7506

**STATEMENT OF INDEBTEDNESS**

	Estimated Debt Outstanding on July 1	Estimated Debt Authorized but not Incurred on July 1
General Obligation Bonds	10,307,109.00	
Other Borrowings	7,854,081.81	
Total	18,161,190.81	

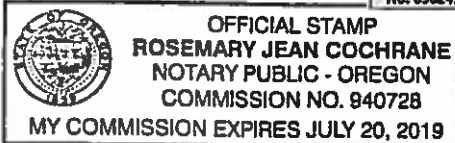
No. 6962495 - June 7, 2017

Account #: 1000217

INVOICE 6962495

Case: June 13, 2017

Ad Price: \$320.0





## RESOLUTION 2017-08

### RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Coburg hereby adopts the budget for fiscal year 2017-18 in the total amount of \$10,081,945. This budget is now on file at 91136 N. Willamette Street, Coburg, Oregon.

### RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2017 for the following purposes:

#### GENERAL FUND

Administration	\$791,449
Planning	276,976
Economic Development	55,500
Police	521,790
Court	126,489
Park	75,193
Park Capital	51,594
Contingency	0
Public Works	318,764
Total	<u>2,217,755</u>

#### STREET FUND

Street	\$ 168,396
Street Capital	318,251
Total	<u>\$ 486,647</u>

#### WATER FUND

Water	\$ 584,055
Water Capital	565,892
Contingency	100,000
Total	<u>\$ 1,249,947</u>

#### SEWER FUND

Sewer	\$ 495,105
Sewer Capital	16,509
Sewer Debt	1,103,970
Total	<u>\$1,615,584</u>

TOTAL APPROPRIATIONS ALL FUNDS	\$ 5,569,933
TOTAL UNAPPROPRIATED AND RESERVES	<u>4,512,012</u>
TOTAL ADOPTED BUDGET	<u>\$10,081,945</u>

**RESOLUTION IMPOSING THE TAX**

**BE IT RESOLVED** that the City Council of the City of Coburg hereby imposes the following ad valorem property taxes and they are hereby imposed upon the assessed value of all taxable property within the district for tax year 2017-18:


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

**RESOLUTION CATEGORIZING THE TAX**

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

	<b>General Government</b>	<b>Excluded form Limitation</b>
<b>General Fund</b>	<b>\$ 612,000</b>	<b>0.00</b>

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

  
\_\_\_\_\_  
Ray Smith Mayor

**ATTEST:**

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

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

To assessor of Lane County

## FORM LB-50 2017-2018

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

Check here if this is an amended form.

The City of Coburg has the responsibility and authority to place the following property tax, fee, charge or assessment

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

P.O. Box 8316 Coburg 97408 06/13/2017  
Mailing Address of District City State ZIP code Date

Anne Heath Finance Director 541-682-7870 anne.heath@ci.coburg.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	3.7506		
2. Local option operating tax . . . . .	2			
3. Local option capital project tax . . . . .	3			<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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 (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)