



CITY OF COBURG

BUDGET COMMITTEE

Fiscal Year 2019

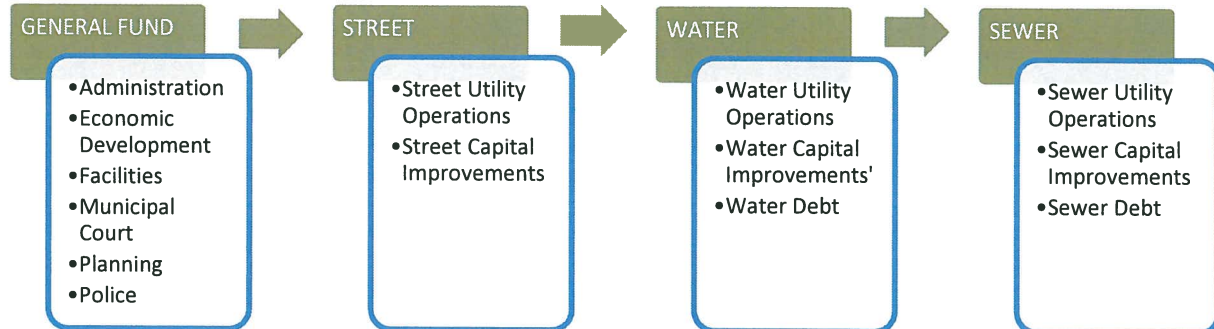


BUDGET MESSAGE

FY 2018-19

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 2018-19, beginning July 1, 2018, according to the provisions of Oregon budget law (ORS 294.305 - 294.520). It reflects 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) while others have only one main source. Information regarding specific revenue and expenditures can be found in the detailed budget 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. 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 2018-19 City of Coburg proposed budget for all funds totals \$11,342,533. This is an increase from the 2017-18 adopted budget of \$10,081,946 or 11% primarily due to the inclusion of several large infrastructure capital projects both in the Street Fund and the Water Fund. Total resources not including Beginning Fund Balances are \$6,792,533. Total expenditures are \$6,572,397 excluding contingency. The specific details of the budget and comparisons to the 2017-18 budget can be found in the summary and detail budget pages. In addition, the budget reflects a four year outlook beyond the current budget 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 as the City responds to development demands over the next 5 years.

With the consistent development of the City over the last year, and the continued larger development on the horizon, the four year outlook reflects what staff believe is a realistic look at projected revenues and expenses of those developments. This includes staffing capacity levels. However, the City has no control over when permits are pulled for development, when a homeowner will apply for a home improvement permit, or when a planned large development will begin. With development comes the need for infrastructure updates. The City has invested in vital master plans that will provide important structure to the planned projects. While the City does need to remain prudent in spending, this budget forecast of 2020 through 2023 was developed so that the Budget Committee and City Council could grasp the impact of the development on the budget over the next five years. The reader should remember that these four years are only projections and should not be read as the final budget. The final approved budget will only be for 2019.

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

FINANCIAL POLICIES AND PRACTICES

The 2018-19 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 or contingency 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 2018-19

The 2018-19 Budget reflects an aggressive intention of the City to come up to date on master plan documents, and begin the work of fulfilling them. Therefore, expenditures are higher as the City takes on projects that have been delayed such as street repairs, the water project, and park projects.

The City will experience an increase in revenues including property tax receipts; State Shared Revenues, State Fuel Tax, and Court revenues. Regular revenues in the Planning Department are well-supported by ongoing projects, and current and future development. System Development Charges are projected to increase due to a recent analysis conducted by the City coupled with an increase in development. This contributes to the City's ability to address infrastructure needs as stated in the master plans, and in a recent Street study. Utility revenues are expected to increase with new users.

Overall, the City budget is 11.0% higher than 2017-18 due to an increase in both revenues and expenses. The reality is Coburg is growing. With that growth comes an increase demand on City services, and a challenge to staff capacity. Staff is focused on meeting those demands, while still maintaining a solvency of the City. The Council and Budget Committee have set an expectation of reserves and or contingency in every fund. With the exception of the Street Fund, this is reflected in the budget throughout the five year period.

PERSONAL SERVICES – BENEFITS AND SALARIES

For FY 2018-19, the City budget reflects a 2.0% cost of living increase for its employees, step increases for eligible employees, and a 10% health insurance increase. The salary scale has been adjusted to reflect completed salary analysis performed by LPGI in the summer of 2017. This scale brings staff salaries more in line with other small cities in our region. The goal of the salary scale update is to increase the ability of a staff member to grow on a professional level at the City, and increases retention of valuable employees. This does not mean the Staff will receive higher than expected pay raise, it simply means that the scale has been expanded to match the regional analysis for small cities.

The personal services budgets equal \$1,334,384 which is 12% of the total City budget and 23% 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.

The City continues to monitor PERS which does have a large impact on the cost of salaries. At this time the legislature continues to work on scenarios for taking the pressure off of employers. Because Coburg is a small city, the impact of PERS is comparatively small. Nonetheless, the 2020 budget reflects an increase in PERS rates.

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 \$1,302,413 for fiscal 2018-19. This is an increase of 11% or \$136,757

from Fiscal Year 2017-18. Included in this increase are several essential plan updates. The City continues to budget substantial professional services which help support the work of the City by providing professional and much needed support to staff.

CAPTIAL RESOURCES AND EXPENDITURES

Capital Equipment and Vehicles

Historically the City has been limited in the ability to update essential equipment. This includes vehicles and equipment in both the Police and Public Works Department. However, this has proven to create higher repairs as well as contract services. The budget over the next five years includes plans for updated fleet and equipment. This makes it possible for the City to respond to emergencies and continue quality service to citizens. For example, the City has recently purchased a pumping truck in the Sewer Department. This truck makes it possible for our team to respond to an emergency at a residence or business and immediately begin the process of repair. In the past, an outside contractor would have been hired; the City staff would wait for the service, and then begin the process of clean-up. An expensive bill would have followed. These kinds of investments save on staff time as well as services and efficiency.

Vehicles and equipment are purchased from revenues generated by the fund for which the services are provided. 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 2018-2023 budgets reflect 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, grants and loans. Capital projects are important in order to maintain the City's infrastructure and allow the City to prepare for and manage 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. Allocations to the street fund over the 2018-2023 budgets have not been included in order to allow for more maintenance funds to be made available for repairs. Allocations are made from the Water and Sewer Department with the majority being paid by the Water department which consistently demands more of the administrative time and materials.

For years 2019-2023 the budget reflects a \$50,000 transfer from the General Fund to the Street Fund. This transfer makes it possible for the City to better address the need to repair and update streets. The repair cost for fixing the Streets in Coburg has been estimated at 1.7 million dollars. This contribution

from the General Fund helps to begin this important work. The staff and Council are in the process of addressing the street conditions. The 5 year budget reflects that effort.

2018-19 BUDGET HIGHLIGHTS

The 2018-19 Budget reflects services and projects that are identified in the Council Goals. Some highlights are as follows:

General Fund Administration

- City Hall Capital Improvement - \$20,000,
- COLA – 2.0%
- Essential equipment and services for Police Department
- Increase in Administrative Support Staff

Economic Development

- Retention of RARE participant in order to continue the support of Vision Coburg.
- Continued outreach and communication to the Community

Police Department

- Live Scan Equipment \$28,500 – This is funded by a grant
- Contract Services for trunking systems and new Lexipol service

Planning

- Completion of Stormwater Master Plan - \$80,000
- Comprehensive Plan Update - \$70,000
- Residential UGB Expansion - \$20,000

Parks Department

- Coburg Loop Path Segment 4 - \$70,000 (could be reduced with land donations)
- Continued Norma Pheiffer Restroom Restoration and other park updates \$25,000
- Development of new park at Hayden Homes - \$150,000

Street Fund

- Street Overlay/Repair - \$160,000
- Street Equipment Update - \$10,000
- Harrison & Mckenzie rebuild - \$350,000

Water Fund

- Hand Held Meter Replacement - \$15,000
- Water Equipment - \$10,000

- Water Master Plan Project Phase I & Phase II – 1,025,000

Sewer Fund

- Primarily just maintenance expenses this year

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
- Development of economic vitality in the community
- Maintaining a quality and well trained staff
- Maintaining and improving the City's infrastructure including increase in water capacity and repair of City streets.
- Maintaining the City's vehicle fleet and equipment

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,



Anne L. Heath
Budget Officer/Acting City Administrator

COBURG CITY COUNCIL GOALS - FISCAL YEAR 2019

Liveability, Health, Vitality	Utilities and Infrastructure	Operational Capacity	Fiscal Stewardship	Strategic Planning
Open space planning by implementation of updated Park Master Plan	Water Master Plan implementation including funding plan	Staffing Plan that meets the capacity needs of City services and obligations	Maintain reserves in every fund for future equipment and/or operational emergency	Strategic planning that matches Master Plans with current and future development
Complete Coburg Loop system in phases depending on funds and enhance facilities along the path	Maintain Sewer 20 year analysis	Fleet and equipment purchasing plan that ensures efficiency of City work	Continue to update accounting policies to meet the capacity of the City and new GAP standards	Development plans that meet the character, vision and values of the COBURG Community
Seek funding and planning for Wetlands Park Project Coburg	Implementation of long term street condition management and new funding sources	Staff training and certifications to meet the long-term goals of the departments and whole city	Increase revenues in order to meet the needs and obligations of City Services and planning/dev	Updated Governing documents that promote stability, trust, and efficacy for officials, staff and general public
Develop Coburg Crossings open space and Gateway Monument Sign City support and leadership	Explore green energy options and efficiencies or reduction in utility energy usages and costs Completion of the Water Meter replacement and electronic meter reading system	High standards in communication to Council, Committees and Public regarding projects Implement Emergency Operations planning and equipment for City Hall, and City utilities	Updated finance reporting documents to Council and available to the public on-line Long-term funding solutions with limited impact on taxpayers	Partnership with regional, state and national agencies that can assist with funding, planning, business recruitment and legislation
In Vision Coburg and multiple projects (murals, branding, Farmers Mkt and Community Center)	Education to Public regarding use, maintenance, and safe operations of the systems	Workload planning, teamwork, and cross-training that promotes efficiency, backup capabilities, and smooth transition in the event of succession	Efficient budget management that utilizes the resources of the City to best meet the service demands for both present and future	Outreach/surveys to citizens regarding development planning, services, and fiscal stewardship of the City
Communication and Outreach to Coburg Citizens including more frequent newsletter, ongoing social media and improvements to website, and information on projects	Education to Public regarding use, maintenance, and safe operations of the systems	Workload planning, teamwork, and cross-training that promotes efficiency, backup capabilities, and smooth transition in the event of succession	Efficient budget management that utilizes the resources of the City to best meet the service demands for both present and future	Economic development with low environmental impact and high economic impact
Targeted Commercial Development that enhances the life and vitality of the Community and fits with the values established in the Coburg Vision	Updates to City Hall façade visitors information center and Bike kiosk	Negotiate and implement MOU with Fire District	Careful planning for staffing costs, including benefits, COLA, PERS, and competitive pay	Preserve Coburg's historical character and culture
Maintain Public Safety programming including education, police, courts, and service to foster a more safe and healthy community	Develop professional standards and staff through cross-training, mandatory safety trainings, and certifications	Emergency backup or distributed generation power systems for all facilities	Upgrade financial software and systems, and continuous improvement in record keeping	Central Business/Main Street planning

GATEHOUSE MEDIA

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AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
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I, **Kelly Gant**, being first duly affirmed, depose and say that I am the Advertising Manager, or the 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:

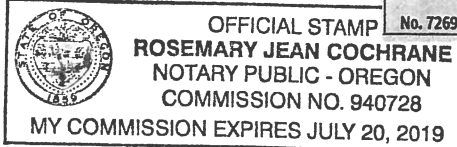
June 03, 2018

[Signature]

Subscribed and affirmed to before me this **June 4, 2018**

Rosemary Jean Cochrane
Notary Public of Oregon

Account #: **1000217**
INVOICE **7269326**
Case: **June 12, 2018**
Ad Price: **\$335.0**



FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the City of Coburg will be held on June 12, 2018 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, 2018 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 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)682-7871
E-mail: anne.heath@ci.coburg.or.us

FINANCIAL SUMMARY-RESOURCES

	TOTAL OF ALL FUNDS		
	Actual Amounts 2016-2017	Adopted Budget This Year: 2017-2018	Approved Budget Next Year: 2018-2019
1. Beginning Fund Balance/Net Working Capital	3,789,583	4,762,613	4,450,000
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,756,534	3,151,472	3,736,792
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	56,570	58,600	290,850
4. Revenue from Bonds & Other Debt	0.00	0.00	500,000
5. Interfund Transfers/Internal Service Reimbursements	69,601	0.00	50,000
6. All Other Resources Except Current Year Property Taxes	1,011,830	1,497,260	1,609,271
7. Current Year Property Taxes Estimated to be Received	568,707	612,000	625,000
8. Total Resources-add lines 1 through 7	8,252,825	10,081,945	11,261,913
FINANCIAL SUMMARY-REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	1,253,855	1,531,052	1,620,628
10. Materials and Services	11,208,476	1,463,445	1,874,077
11. Capital Outlay	197,735	1,038,500	1,706,000
12. Debt Service	1,393,950	1,436,935	1,331,342
13. Interfund Transfers	50,000	0	50,000
14. Contingencies	0	100,000	1,100,000
16. Unappropriated Ending Balance and Reserved for Future Expenditure	4,148,809	4,512,013	3,579,866
17. Total Requirements-add lines 9 through 16	8,252,825	10,081,945	11,261,913
FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program			
FTE for Unit or Program			
Name General Fund	1301711	1531052	1,620,628
FTE	12	13.8	14
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*			
\$500,000 in debt revenue for the purpose of funding Water Infrastructure Project			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.7506 Per \$1000)	3.7506	3.7506	3.7506
STATEMENT OF INDEBTEDNESS			
Long Term Debt			
	Estimated Debt Outstanding on July 1		Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	10,307,109		
Other Borrowings	7,854,081		500,000
Total	18,161,190		

No. 7269326 - June 3, 2018

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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 the 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 19, 2018

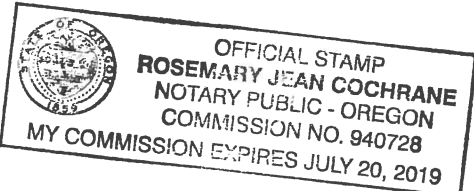
NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the City of Coburg, Lane County, State of Oregon, on the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at Coburg City Hall, 91130 N. Williamette St. The meeting will take place on Tuesday, May 1, 2018, 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 22, 2018 at 7:00 p.m., held at Coburg City Hall.
A copy of the budget document may be inspected or obtained on or after April 24, 2018 at Coburg City Hall between the hours of 8:00 am and 5:00 pm. This notice is also available on the City website coburgoregon.org
No. 7225422 - April 19, 2018

Department: Adm
Account: 001-001-557100
Approved: act
Date: 4/30/18

[Handwritten Signature]

Subscribed and affirmed to before me this April 19, 2018

Rosemary Jean Cochrane
Notary Public of Oregon



Account #: 1000217
INVOICE 7225422
Case: May 1, 2018
Ad Price: \$75.0

RESOLUTION 2018-13

A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2018-19, MAKING APPROPRIATIONS, SETTING THE TAX, AND IMPOSING THE TAX

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Coburg that:

Section 1. The City Council of the City of Coburg hereby adopts the budget for fiscal year 2018-19 in the total amount of \$11,261,913. This budget is now on file at 91136 N. Willamette Street, Coburg, Oregon.

Section 2. The amounts for the fiscal year beginning July 1, 2018 and for the purposes shown below are hereby appropriated:

GENERAL FUND

Administration	\$ 800,071
Planning	358,769
Economic Development	45,500
Police	567,483
Court	136,395
Park	54,450
Park Capital	224,066
Public Works	323,252
Contingency	250,000

Total **2,759,986**

STREET FUND

Street	\$ 289,348
Street Capital	355,629

Total **\$ 644,977**

WATER FUND

Water	\$ 806,006
Water Capital	1,036,392
Contingency	500,000

Total **\$ 2,342,398**

SEWER FUND

Sewer	\$ 479,525
Sewer Capital	3,544
Sewer Debt	1,101,617
Contingency	350,000

Total **\$ 1,934,686**

TOTAL APPROPRIATIONS ALL FUNDS	\$ 7,682,047
TOTAL UNAPPROPRIATED AND RESERVES	<u>3,579,866</u>
TOTAL ADOPTED BUDGET	<u>\$11,261,913</u>

Section 4 was amended
by Resolution 2018-16

Section 3. BE IT RESOLVED the City Council of the City of Coburg hereby imposes the taxes provided for in the adopted budget FY 2018-19 at the rate of \$3.7506 per \$1000 of assessed value for operations, and that these taxes are hereby imposed for tax year 2018-19 upon the assessed value of all taxable property within the City as follows:

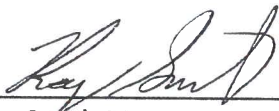
Permanent Rate Tax \$3.7506/\$1,000

Section 4. The City Council of Coburg hereby categorized the taxes as follows:

	General Government	Excluded form Limitation
General Fund	\$ 625,000	0.00

Section 5. This Resolution will take effect upon passage.

Adopted by the City Council of the City of Coburg, Oregon by a vote of 5 for and 0 against, this 12th day of June, 2018.



Ray Smith Mayor

ATTEST:



Sammy L. Egbert, City Recorder

RESOLUTION 2018-16

A RESOLUTION AMENDING SECTION 4 OF RESOLUTION 2018-13

WHEREAS, The Coburg City Council approved resolution 2018-13 on June 12, 2018. A resolution adopting the budget for fiscal year 2018-19, making appropriations, setting the tax and imposing the tax; and

WHEREAS, The state prefers to see the categorized tax as the stated permanent rate rather than the budget amount that was reported in Section 4 of resolution 2018-13.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Coburg that:

1. The City Council of the City of Coburg amends resolution 2018-13 Section 4 as stated below.

~~Section 4. The City Council of Coburg hereby categorized the taxes as follows:~~

_____	General Government	_____	Excluded form Limitation
General Fund	\$ 625,000	_____	0.00

Section 4. The City Council of Coburg hereby categorized the taxes as follows:

	General Government	Excluded form Limitation
Permanent Rate	3.7506/\$1000	0.00

2. This Resolution will take effect immediately upon passage.

Adopted by the City Council of the City of Coburg, Oregon by a vote of 5 for and 0 against, this 10th day of July, 2018.



Ray Smith Mayor

ATTEST:



Sammy L. Egbert, City Recorder

Attachment B

PROPOSED BUDGET FISCAL YEAR 2018-19

	Beginning Balance	Revenues	Expenses	Alloc/Transfer In	Alloc/Transfer Out	Contingency	Ending Fund Balance	Total Requirements
General Fund								
Revenues	850,000	1,742,527		848,258	0	0	3,390,785	0
Personal Services			-1,337,784		-50,000		-1,337,784	
Materials and Services			-784,505				-784,505	
Debt Service			-41,697				-41,697	
Capital Outlay			-296,000				-296,000	
Contingency						-250,000	-250,000	
Total	850,000	1,742,527	-2,459,986	848,258	-50,000	-250,000	680,799	\$3,440,785.00
Street Fund								
Revenues	500,000	314,848		50,000			864,848	
Personal Services							-65,998	
Materials and Services			-218,979		-65,998		-218,979	
Capital Outlay			-360,000				-360,000	
Total	500,000	314,848	-578,979	50,000	-65,998	0	219,871	\$864,848.00
Water Fund								
Revenues	850,000	1,935,774					2,785,774	
Personal Services							-91,838	
Materials and Services			-102,677		-91,838		-507,532	
Debt Service			-193,028		-404,855		-193,028	
Capital Outlay			-1,050,000				-1,050,000	
Contingency						-500,000	-500,000	
Total Combined Beginning Balance	850,000	1,935,774	-1,345,705	0	-496,693	-500,000	443,376	\$2,785,774.00
Sewer Fund								
Revenues	2,250,000	1,920,506					4,170,506	
Personal Services							-125,008	
Materials and Services			-202,502		-125,008		-363,061	
Debt Service			-1,096,617		-160,559		-1,096,617	
Capital Outlay			0					
Contingency						-350,000	-350,000	
Total	2,250,000	1,920,506	-1,299,119	0	-285,567	-350,000	2,235,820	\$4,170,506.00
Total	4,450,000	5,913,655	-5,683,789	898,258	-898,258	-1,100,000	3,579,866	\$11,261,913.00
Total Revenues								

Total Revenues \$11,261,913.00

LB-1 By Fund	Fiscal Year 2018-19
001 General	(0)
1 Beginning Fund Balance	850,000
1 Personal Services	(1,337,784)
2 Fees, License, Permit, Fines, Assessment, Service Charges	724,199
2 Materials and Services	(784,505)
3 Capital Outlay	(296,000)
3 Grants, Gifts, Donation	40,850
4 Debt Service	(41,697)
5 Transfers In	-
5 Transfers Out	(50,000)
6 All Other	1,200,736
6 Contingency	(250,000)
7 Current Year Property Tax	625,000
7 Unappropriated Ending Fund Balance and Reserves	(680,799)
003 Street	(0)
1 Beginning Fund Balance	500,000
1 Personal Services	(65,998)
2 Fees, License, Permit, Fines, Assessment, Service Charges	262,041
2 Materials and Services	(218,979)
3 Capital Outlay	(360,000)
3 Grants, Gifts, Donation	50,000
5 Transfers In	50,000
5 Transfers Out	-
6 All Other	2,807
7 Unappropriated Ending Fund Balance and Reserves	(219,871)
004 Water	(0)
1 Beginning Fund Balance	850,000
1 Personal Services	(91,838)
2 Fees, License, Permit, Fines, Assessment, Service Charges	1,230,246
2 Materials and Services	(507,533)
3 Capital Outlay	(1,050,000)
3 Grants, Gifts, Donation	200,000
4 Debt Service	(193,028)
4 Resources from Bonds and Other Debt	500,000
5 Transfers In	-
5 Transfers Out	-
6 All Other	5,528
6 Contingency	(500,000)
7 Unappropriated Ending Fund Balance and Reserves	(443,376)
005 Sewer	0
1 Beginning Fund Balance	2,250,000
1 Personal Services	(125,008)
2 Fees, License, Permit, Fines, Assessment, Service Charges	1,520,306
2 Materials and Services	(363,061)
3 Capital Outlay	-
4 Debt Service	(1,096,617)
5 Transfers In	-
5 Transfers Out	-
6 All Other	400,200
6 Contingency	(350,000)
7 Unappropriated Ending Fund Balance and Reserves	(2,235,820)
Grand Total	(0)

City of Coburg
BUDGET FISCAL YEAR 2019

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY 19	FY 2019 Changes	FY2019 Final Budget
001 General	(0)	(0)	(0)	(0)	-	(0)
000 NonDepartmental	954,879	1,010,614	1,113,909	1,123,789	-	1,123,789
001-000-400200 Current Taxes	574,996	568,707	612,000	625,000	-	625,000
001-000-400300 Delinquent Taxes	8,599	48,164	13,000	50,000	-	50,000
001-000-401000 State Pool Interest	2,662	4,775	2,500	7,000	-	7,000
001-000-402010 State Shared Revenue	15,453	15,239	11,050	16,500	-	16,500
001-000-402200 State Cigarette Taxes	1,276	1,459	1,479	1,452	-	1,452
001-000-402250 State Liquor Taxes	15,384	16,460	17,335	22,044	-	22,044
001-000-402500 Transient Room Tax	17,725	24,747	22,660	23,340	-	23,340
001-000-402600 Tourism Funds - Lane County	9,318	10,038	10,500	11,950	-	11,950
001-000-403100 Power Company Franchise Fee	171,221	139,199	185,000	188,700	-	188,700
001-000-403150 Power Company Franchise License	47,788	68,986	47,000	47,000	-	47,000
001-000-403200 Gas Company Franchise Fee	17,325	34,719	17,000	17,000	-	17,000
001-000-403300 Cable TV Franchise Fee	1,625	-	1,000	1,500	-	1,500
001-000-403400 Telephone Franchise	5,505	5,666	5,000	5,000	-	5,000
001-000-403500 Garbage Franchise Fee	1,000	1,000	1,000	1,000	-	1,000
001-000-404040 Inpound Fees	1,200	440	1,000	500	-	500
001-000-404042 Business License	3,800	4,040	4,000	4,060	-	4,060
001-000-404400 Land Use Filing Fees	15,602	30,555	25,000	15,000	-	15,000
001-000-404470 Planning Assistant Grant-OR St	-	-	1,000	1,000	-	1,000
001-000-404480 Homeland Security Grant	-	-	60,000	-	-	-
001-000-404490 Planning Scenario Contract	8,843	-	-	-	-	-
001-000-404495 Lease Revenue	4,680	7,848	7,500	9,626	-	9,626
001-000-404500 Sign Application Fee	-	433	300	310	-	310
001-000-404600 SDC Admin. Fees	11,557	9,426	58,485	63,657	-	63,657
001-000-406050 Technology Fee	-	3,348	-	-	-	-
001-000-406700 Asset Forfeiture	-	13,435	-	-	-	-
001-000-408200 Oregon CLG Grant	-	-	8,000	10,000	-	10,000
001-000-408600 Tourism Grant (Facade/Bike Kiosk)	-	-	-	-	-	-
001-000-410910 Dog License Fees	878	550	600	650	-	650
001-000-498100 Lien Search	-	750	-	-	-	-
001-000-498200 Police Confiscation Forfeiture	-	(2,687)	-	-	-	-
001-000-499000 Other Receipts	18,442	3,317	1,500	1,500	-	1,500
001 Administration	213,373	95,736	83,418	226,234	1,050	227,284
001-001-500500 City Administrator FTE	(84,834)	(80,523)	(94,416)	(90,896)	-	(90,896)
001-001-501100 Finance Director FTE	(60,371)	(58,603)	(75,511)	(78,697)	-	(78,697)
001-001-501400 City Recorder FTE	(44,747)	(52,691)	(55,476)	(60,827)	-	(60,827)
001-001-501500 Office Administration 2 FTE	-	(15,747)	(26,997)	(63,663)	-	(63,663)
001-001-501900 Severance/Vacation Pay	(15,166)	-	-	-	-	-
001-001-502000 Workers' Compensation	(18,530)	(17,524)	(19,800)	(20,592)	-	(20,592)
001-001-503000 FICA/Medicare	(14,411)	(15,873)	(18,727)	(21,267)	-	(21,267)
001-001-504000 Health Insurance/Dental/Life/LTD	(28,186)	(32,881)	(48,420)	(54,500)	1,050	(53,450)
001-001-504100 Life/STD Insurance	(681)	(111)	-	-	-	-
001-001-505000 PERS Retirement	(25,957)	(27,153)	(39,240)	(21,524)	-	(21,524)
001-001-506000 Unemployment Insurance	(2,815)	(3,936)	(4,021)	(5,400)	-	(5,400)
001-001-506500 Workers Benefit Fund	(115)	(48)	(489)	(595)	-	(595)
001-001-510000 Office Expense	(8,492)	(6,064)	(7,800)	(8,050)	-	(8,050)
001-001-510020 Council Expense	(1,482)	(1,052)	(2,000)	(2,000)	-	(2,000)
001-001-510050 Council Training	(67)	-	-	-	-	-
001-001-510600 Audit	(5,000)	(22,450)	(15,500)	(16,000)	-	(16,000)
001-001-510800 Professional Services	(24,296)	(38,694)	(30,000)	(23,000)	-	(23,000)
001-001-510880 City Attorney	(10,417)	-	-	-	-	-
001-001-510881 Legal	(4,712)	(15,075)	(35,000)	(35,000)	-	(35,000)
001-001-510950 Liability Insurance	(15,696)	(17,386)	(17,760)	(18,293)	-	(18,293)
001-001-510951 Auto Insurance	(6,777)	(5,445)	(7,500)	(5,871)	-	(5,871)
001-001-510952 Property Insurance	(8,835)	(10,086)	(10,500)	(11,500)	-	(11,500)
001-001-513000 Bank Fees	(17,611)	(26,354)	(50,000)	(35,000)	-	(35,000)
001-001-513500 Interest Expense	(152)	-	-	-	-	-
001-001-514400 City Prosecutor	(12,780)	(11,440)	(15,000)	(15,450)	-	(15,450)
001-001-522090 Memberships, Dues & Subscriptions	(4,178)	(5,198)	(4,500)	(6,000)	-	(6,000)
001-001-522100 Travel, Education, Training	(4,761)	(5,944)	(8,000)	(7,500)	-	(7,500)
001-001-522500 Employee Promotions and Incent	(126)	(446)	(1,000)	(1,000)	-	(1,000)
001-001-522550 Employee Wellness Campaign	-	-	(1,000)	(1,000)	-	(1,000)
001-001-522570 Volunteer Appreciation	-	-	(1,000)	(1,000)	-	(1,000)
001-001-530000 Computer Expense	(6,123)	-	-	-	-	-
001-001-530100 LCOG IT Support/Computers	(5,732)	(16,735)	(13,000)	(14,400)	-	(14,400)
001-001-542000 Miscellaneous	2,638	(160)	(500)	(1,000)	-	(1,000)
001-001-557100 Advertising, Legal Notices	(1,849)	(1,967)	(2,600)	(2,000)	-	(2,000)
001-001-601000 Capital Outlay	(7,055)	-	-	-	-	-
001-500-500000 Overhead Allocation	349,014	336,635	427,788	565,414	-	565,414
001-500-500010 PW Personal Services Allocation	303,676	229,088	261,387	282,844	-	282,844
001-700-710030 Payroll Reimbursement	22,398	19,601	-	-	-	-
001-700-720030 Planning Salary Allocation	(22,398)	-	-	-	-	-
002 Facility Management	(81,850)	(97,047)	(144,600)	(86,600)	(800)	(87,400)
001-002-510100 Utilities	(7,588)	(8,364)	(8,000)	(10,000)	-	(10,000)
001-002-510450 Postage	(5,833)	(6,052)	(5,700)	(5,700)	-	(5,700)
001-002-511000 Bathroom and Kitchen Supplies	(976)	(1,267)	(2,000)	(1,000)	-	(1,000)
001-002-522000 Telephone	(7,877)	(6,339)	(7,800)	(9,000)	(800)	(9,800)

**City of Coburg
BUDGET FISCAL YEAR 2019**

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY19	FY 2019 Changes	FY2019 Final Budget
001-002-522050 Network/Email	(2,316)	(2,530)	(4,000)	(2,000)	-	(2,000)
001-002-523500 Copier Lease/Maint.	(8,668)	(11,968)	(10,000)	(11,000)	-	(11,000)
001-002-530500 Springbrook Computer Expense	(13,240)	(12,945)	(13,500)	(13,500)	-	(13,500)
001-002-582000 Building Maint, Supplies	(5,052)	(6,321)	(11,000)	(12,000)	-	(12,000)
001-002-586000 Reconciliation Discr Agency	(599)	7,921	-	-	-	-
001-002-588000 Records Storage	(2,550)	(1,415)	(2,600)	(2,400)	-	(2,400)
001-002-603000 Capital Outlay City Hall "20" Façade/ Bike K.	(27,150)	(47,766)	(80,000)	(20,000)	-	(20,000)
006 Planning	(35,480)	(101,234)	(100,667)	(201,219)		(201,219)
001-006-400100 Beginning Fund Balance-Building	1,923	-	-	-	-	-
001-006-403050 Electrical Permit Fees	16,770	11,933	15,000	20,000	-	20,000
001-006-404300 Building Permit Fees	149,812	94,946	111,000	115,000	-	115,000
001-006-404450 Planning Service Fees	14,215	900	-	-	-	-
001-006-404470 Technology Fee(3% of Per mit Fees)	-	-	35,309	4,050	-	4,050
001-006-404480 STPU Reimbursement	-	2,436	-	-	-	-
001-006-405000Historic Preservation Grant	-	-	-	6,500	-	6,500
001-006-407000 Coburg Loop Segment 3 Fed Funding	-	-	15,000	-	-	-
001-006-408500 Fed MPO Reimb Planning	12,204	9,478	-	12,000	-	12,000
001-006-500000 Planning Tech	(30,005)	(41,249)	-	-	-	-
001-006-500050 Planning Payroll Allocation	(22,398)	-	-	-	-	-
001-006-501200 Planning/ Development Manager	-	-	(43,391)	(60,132)	-	(60,132)
001-006-502000 Workers' Compensation	-	(56)	(85)	-	-	-
001-006-503000 FICA/ Medicare	(2,190)	(3,094)	(3,225)	(4,600)	-	(4,600)
001-006-504000 Health Insurance	-	(178)	(8,650)	(800)	-	(800)
001-006-504100 Life/ STD Insurance	(102)	(113)	-	-	-	-
001-006-505000 PERS Retirement	(1,168)	(3,518)	(5,225)	(7,462)	-	(7,462)
001-006-506000 Unemployment Insurance	(914)	(1,457)	(2,700)	(3,875)	-	(3,875)
001-006-510000 Office Expense	(631)	(567)	(500)	(500)	-	(500)
001-006-510460 UG B Expense	(17,901)	-	-	(20,000)	-	(20,000)
001-006-510500 Inspection Permit Fees	(95,017)	(9,619)	(94,500)	(101,250)	-	(101,250)
001-006-510530 Building Permit Surcharge	(16,716)	(71,213)	(8,200)	(16,200)	-	(16,200)
001-006-510800 Professional Serv	(21,683)	(16,645)	(40,000)	(20,000)	-	(20,000)
001-006-510870 Planner - LCOG	-	(30,980)	-	-	-	-
001-006-510880 City Attorney	(9,062)	-	-	(1,200)	-	(1,200)
001-006-522100 Travel, Education, Training	(2,113)	(1,146)	(1,100)	(1,250)	-	(1,250)
001-006-530001 Historic Preservation Expense (Granted)	(6,627)	(110)	(8,000)	-	-	-
001-006-530050 Community Visioning Project	-	(20,000)	-	-	-	-
001-006-530060 Storm Water Master Plan	-	-	(30,000)	(50,000)	-	(50,000)
001-006-530070 Comprehensive Plan Update	-	-	(30,000)	(70,000)	-	(70,000)
001-006-557100 Advertising, Legal Notices	(1,011)	(1,381)	(1,400)	(1,500)	-	(1,500)
001-006-720030 Payroll Allocated	-	(19,601)	-	-	-	-
001-006-950000 Unappropriated Ending Balance-Building	(2,866)	-	-	-	-	-
015 Police	(379,610)	(375,155)	(519,290)	(529,133)	(600)	(529,733)
001-015-406200 Police Training Fees	475	-	550	550	-	550
001-015-406350 Oregon State Police Grant - Live Scan	-	-	-	25,650	-	25,650
001-015-406375 Bureau of Justice Vest Grant	-	-	-	4,000	-	4,000
001-015-406400 Police Donations	-	22,405	-	-	-	-
001-015-406600 Police CHETT Program Donations	-	-	-	500	-	500
001-015-410800 Shop with a Cop	1,446	1,100	1,100	1,100	-	1,100
001-015-485200 Police Reserve Officer Revenue	3,118	1,487	600	700	-	700
001-015-486000 Partner Agency Reimbursements	-	-	-	-	5,000	5,000
001-015-498000 Fingerprinting Fees	30	-	250	250	-	250
001-015-500400 Chief of Police	(78,212)	(78,974)	(89,016)	(88,288)	-	(88,288)
001-015-500540 Police Officer -Universal #1	(67,804)	(69,022)	(84,089)	(79,924)	-	(79,924)
001-015-500540 Police Officer -Universal #2	-	-	(45,994)	(57,272)	-	(57,272)
001-015-500580 Reserve Police	-	-	(750)	(850)	-	(850)
001-015-500590 Other Agency Patrols	-	-	-	-	(5,000)	(5,000)
001-015-501500 Police Clerk	(48,397)	(46,240)	(48,731)	(49,179)	-	(49,179)
001-015-502000 Workers' Compensation	-	(83)	-	-	-	-
001-015-503000 FICA/ Medicare	(13,842)	(14,588)	(20,004)	(21,069)	-	(21,069)
001-015-504000 Health/ Dental/Life/LTD	(53,694)	(44,692)	(71,250)	(68,600)	(600)	(69,200)
001-015-504100 Life/ STD Insurance	(654)	(4,774)	-	-	-	-
001-015-505000 PERS Retirement	(27,399)	(23,191)	(45,425)	(46,007)	-	(46,007)
001-015-506000 Unemployment Insurance	(3,550)	(3,348)	(4,343)	(4,343)	-	(4,343)
001-015-506050 Workers Benefit Fund	(49)	(37)	(338)	(551)	-	(551)
001-015-510000 Office Expense	(1,982)	(1,880)	(2,300)	(2,400)	-	(2,400)
001-015-510200 Equipment Repair, Maintenance	(1,163)	(1,776)	(5,700)	(6,000)	-	(6,000)
001-015-510270 Equipment Non-Capital	(9,453)	(9,876)	(9,000)	(2,500)	-	(2,500)
001-015-510500 Uniforms Expense (2019 - Vest Purchases)	(1,634)	(1,157)	(2,200)	(7,000)	-	(7,000)
001-015-510510 Photo, Crime Scene & Evidence	(415)	(698)	(600)	(700)	-	(700)
001-015-510550 Community Outreach Program	(1,502)	(120)	(2,000)	(2,200)	-	(2,200)
001-015-510880 City Attorney	(118)	-	(1,000)	(1,200)	-	(1,200)
001-015-510999 Canine Program	-	-	(350)	(375)	-	(375)
001-015-516200 Dispatch Contract	(49,018)	(50,072)	(54,000)	(54,000)	-	(54,000)
001-015-516500 Justice Program	(1,500)	(1,500)	(1,600)	(1,700)	-	(1,700)
001-015-522010 Cellular Phone	(2,760)	(2,705)	(3,200)	(3,225)	-	(3,225)
001-015-522100 Travel, Education, Training	(3,416)	(2,729)	(3,000)	(5,000)	-	(5,000)
001-015-525000 Gasoline, Diesel Fuel	(6,402)	(6,659)	(8,250)	(8,300)	-	(8,300)
001-015-530000 Computer Expense	(978)	(2,831)	(1,100)	(1,200)	-	(1,200)

**City of Coburg
BUDGET FISCAL YEAR 2019**

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY 19	FY 2019 Changes	FY2019 Final Budget
001-015-531000 Vehicle Maintenance	(4,370)	(3,715)	(5,300)	(5,000)	-	(5,000)
001-015-535000 MDT Support t & Service	-	(2,786)	(2,000)	(2,100)	-	(2,100)
001-015-536400 Shop With Cop Pr ogram Expense	(659)	(925)	(600)	(700)	-	(700)
001-015-536700 Investigation Expense	(710)	(263)	(650)	(900)	-	(900)
001-015-540000 Police CHETT Pr ogram Expenses	-	-	-	(500)	-	(500)
001-015-542000 Miscellaneous	(313)	(1,589)	(1,800)	(2,000)	-	(2,000)
001-015-585200 Reser ve Officer Program	(1,050)	(244)	(1,200)	(1,300)	-	(1,300)
001-015-588700 Contr act Services (Trunking/Livescan/Lexipol)	-	-	-	(9,000)	-	(9,000)
001-015-601000 Capital Outlay (Live Scan/ Equipment)	(3,635)	(23,676)	-	(28,500)	-	(28,500)
001-015-601100 Capital Outlay - Fleet/ Equipment	-	-	(6,000)	-	-	-
020 Municipal Court	21,983	21,095	(12,614)	(8,735)	(600)	(9,335)
001-020-405000 Fines and Bail	62,568	70,222	67,500	80,000	-	80,000
001-020-405010 Fines & Bail - Agency Collect.	61,860	55,397	45,675	46,360	-	46,360
001-020-405100 Fines Tr ansfer from Other	2,152	1,223	200	200	-	200
001-020-406000 Cour t Fees	-	250	500	500	-	500
001-020-501700 Cour t Administrator	(48,853)	(51,763)	(56,459)	(57,721)	-	(57,721)
001-020-502000 Wor kers' Benefit	(31)	(41)	(75)	(75)	-	(75)
001-020-503000 FICA/ Medicare	(3,508)	(3,651)	(4,190)	(4,416)	-	(4,416)
001-020-504000 Health / Dental/Life/LTD	(20,372)	(22,148)	(22,650)	(25,400)	300	(25,100)
001-020-504100 Life/ STD Insurance	(178)	(29)	-	-	-	-
001-020-505000 PERS Retir ement	(7,512)	(7,460)	(10,135)	(10,678)	-	(10,678)
001-020-506000 Unemployment Insur ance	(1,200)	(1,110)	(1,080)	(1,080)	-	(1,080)
001-020-510000 Office Expense	(1,357)	(1,496)	(700)	(1,200)	-	(1,200)
001-020-510800 Pr ofessional Services	(23)	(77)	(100)	(2,500)	-	(2,500)
001-020-510880 City Attor ney	-	-	(150)	(150)	-	(150)
001-020-510920 Inter preter	(18)	(318)	(400)	(550)	-	(550)
001-020-513000 Bank Fees	(3,159)	(1,075)	(1,500)	(1,500)	-	(1,500)
001-020-513300 Jur y, Witness Fees	-	(166)	(400)	(400)	-	(400)
001-020-514400 City Pr osecutor	(19)	-	-	-	-	-
001-020-514500 Municipal Judge	(7,620)	(7,440)	(13,000)	(13,000)	-	(13,000)
001-020-516000 Cour t Appointed Attor ney	(3,465)	(6,333)	(4,000)	(5,500)	-	(5,500)
001-020-516200 Cour t Software	(4,566)	(185)	(4,000)	(4,000)	-	(4,000)
001-020-516500 Jailbeds Spr ingfield	(850)	(560)	(1,500)	(1,800)	(900)	(2,700)
001-020-522090 Mbr ships, Dues & Subscr iptions	(295)	(341)	(500)	(500)	-	(500)
001-020-522100 Tr avel, Education, Training	(972)	(1,206)	(2,000)	(2,500)	-	(2,500)
001-020-523500 Copier /Printer Lease and Service	-	-	(3,050)	(2,225)	-	(2,225)
001-020-588000 Recor ds Storage	(600)	(600)	(600)	(600)	-	(600)
027 Economic Dev	(11,887)	(50,451)	(55,500)	(45,500)	-	(45,500)
001-025-508200 For d Coburg Cohort Expense	(120)	-	-	-	-	-
001-025-510450 Postage	(822)	-	(500)	(500)	-	(500)
001-025-522220 Pr omotion of City/ Tourism/Marketing	(6,067)	(9,728)	(55,000)	(45,000)	-	(45,000)
001-027-522230 Tour ism Marketing	(4,878)	(40,723)	-	-	-	-
050 Park Fund	54,908	(25,147)	(74,693)	(53,550)	-	(53,550)
001-050-401060 Par k Donations	1,009	-	-	-	-	-
001-050-402050 Par k User Fees	795	680	500	900	-	900
001-050-407100 Tr ansfer from General Fund	97,000	-	-	-	-	-
001-050-510105 LID Assessment-Par ks DEBT	-	(7,602)	(41,143)	-	-	-
001-050-510810 Landscape Contr act Services	(10,395)	(500)	(2,000)	(2,000)	-	(2,000)
001-050-511000 Restr oom Supplies	(68)	(257)	(550)	(600)	-	(600)
001-050-511300 Supplies/ Gravel	-	-	(2,100)	(2,150)	-	(2,150)
001-050-522100 Tr avel, Education, Training	(54)	-	-	-	-	-
001-050-525000 Gasoline, Diesel Fuel	(665)	(234)	(1,500)	(1,550)	-	(1,550)
001-050-526000 Safety Equipment and Supplies	(10)	(82)	(550)	(600)	-	(600)
001-050-526500 Tools & Equipment	(1,471)	(744)	(1,000)	(1,000)	-	(1,000)
001-050-530200 Equipment Rental	-	(431)	(1,000)	(500)	-	(500)
001-050-531000 Vehicle, Equipment Maintenance	(930)	(49)	(1,000)	(1,200)	-	(1,200)
001-050-531500 Building Maintenance	(1,301)	(433)	(2,000)	(2,050)	-	(2,050)
001-050-533000 Mater ials, Supplies	(3,462)	(3,470)	(7,000)	(6,500)	-	(6,500)
001-050-585300 Ur ban Forestry	-	(144)	(350)	(800)	-	(800)
001-050-588700 Contr act Services	-	-	-	(10,500)	-	(10,500)
001-050-601000 Capital Outlay -Par ks	8,630	(11,882)	(15,000)	(25,000)	-	(25,000)
001-050-710020 PW Admin Over head Allocation	(61,746)	-	-	-	-	-
001-050-950000 Unappr opriated Ending Balance	27,576	-	-	-	-	-
050 Parks Capital	-	11,538	230,566	108,282	(36,870)	71,412
001-051-400100 Beginning Fund Balance	161,433	-	-	-	-	-
001-051-401000 Inter est Income	101	-	250	300	-	300
001-051-401010 Inter est Income SDC	2,585	532	2,533	2,041	-	2,041
001-051-404000 Par ks Improvement SDC	29,971	52,485	279,377	330,007	(36,870)	293,137
001-051-404500 Or egon Small Cities Grant	75,000	-	-	-	-	-
001-051-510100 SDC Administr ative Fees	(490)	-	(544)	(516)	-	(516)
001-051-510800 Pr ofessional Services	(935)	(829)	(1,000)	(1,000)	-	(1,000)
001-051-513000 Bank Fees	(39)	(25)	(50)	(50)	-	(50)
001-051-544020 SDC Analysis	-	-	(12,500)	-	-	-
001-051-603000 Engineer ing -	(15,393)	(40,625)	(2,500)	(2,500)	-	(2,500)
001-051-610000 Capital Const. Cobur g Loop 1, 2 & 3	(91,430)	-	-	-	-	-
001-051-610001 Capital Const. Cobur g Loop Seg 4	-	-	(35,000)	(70,000)	-	(70,000)
001-051-620000 Capital Outlay Hayden Par k	-	-	-	(150,000)	-	(150,000)
001-051-620000 Capital Outlay Wetland Par k	(78,180)	-	-	-	-	-

City of Coburg
BUDGET FISCAL YEAR 2019

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY19	FY 2019 Changes	FY2019 Final Budget
001-051-720010 Over head Allocation	(7,197)	-	-	-	-	-
001-051-950000 Unappr opriated Ending Balance	(75,426)	-	-	-	-	-
400 PW Admin	(319,128)	(298,864)	(318,764)	(324,102)	850	(323,252)
001-400-500200 Public Wor ks Director	(64,071)	(67,631)	(73,229)	(73,986)	-	(73,986)
001-400-500300 Public Wor ks Operator II (2)	(84,737)	(86,653)	(96,353)	(100,457)	-	(100,457)
001-400-500310 Public Wor ks Operator I	-	(22,419)	(39,085)	(37,188)	-	(37,188)
001-400-500311 Wastewater Plant Operator	(69,236)	(16,897)	-	-	-	-
001-400-503000 FICA/ Medicare	(15,931)	(14,890)	(15,539)	(16,190)	-	(16,190)
001-400-504000 Health/ Dental/Life/LIT	(56,034)	(64,322)	(57,265)	(60,900)	850	(60,050)
001-400-504100 Life/ STD Insurance	(693)	-	-	-	-	-
001-400-505000 PERS Retir ement	(23,362)	(21,684)	(32,681)	(30,769)	-	(30,769)
001-400-506000 Unemployment/ wbf	(4,925)	(4,194)	(4,312)	(4,312)	-	(4,312)
001-400-506050 Wor kers Benefit Fund	(139)	(174)	(300)	(300)	-	(300)
600 Debt	(41,546)	(42,332)	(41,092)	(41,697)	-	(41,697)
001-001-510100 City Hall Pur chase Interest	(23,733)	(22,750)	(20,500)	(21,595)	-	(21,595)
001-001-510101 City Hall Pur chase Principle	(17,813)	(18,796)	(16,500)	(20,102)	-	(20,102)
001-002-510500 LID Assessment (Debt)	-	(786)	(4,092)	-	-	-
700 Transfers	(124,205)	(50,000)	-	(50,000)	-	(50,000)
001-000-7XXXXX Due Fr om Water CIP	34,198	-	-	-	-	-
001-700-711000 Tr ansfer to Park Fund	(97,000)	-	-	-	-	-
001-700-711009 Tr ansfer in from Building 009	23,000	-	-	-	-	-
001-700-711200 Tr ansfer to Street Fund	-	-	-	(50,000)	-	(50,000)
001-700-711500 Tr ansfer to Water Capital Fund	(84,403)	-	-	-	-	-
001-700-XXXXXX Tr ansfer to Sewer Debt Fund	-	(50,000)	-	-	-	-
800 Contingency				(250,000)	-	(250,000)
001-900-XXXXXX Oper ating Contingency - Emer gency Res.				(250,000)	-	(250,000)
900 Fund Balance Change	(251,437)	(98,751)	(160,673)	132,231	36,970	169,201
001-000-400100 Beginning Fund Balance	(365,924)	448,572	750,000	850,000	-	850,000
001-050-400100 Beginning Fund Balance	(28,913)	-	-	-	-	-
001-700-710040 Pr ior Period Adjustment fr om Other Funds	535,761	-	-	-	-	-
001-900-950001 G eneral Fund Reserve	-	-	(100,000)	-	-	-
001-900-950002 Reser ve For Police Equipment/ Vehicles	-	-	(5,000)	-	-	-
001-900-950003 Restr icted for Park SDC	-	-	-	(190,750)	(30,090)	(220,840)
001-900-999999 Unappr opriated Ending Balance	(392,361)	(547,323)	(805,673)	(527,019)	67,060	(459,959)
Grand Total	(0)	(0)	(0)	(0)	-	(0)

**City of Coburg
BUDGET FISCAL YEAR 2019**

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY 19	FY 2019 Changes	FY2019 Final Budget
003 Street	(0)	(0)	-	(0)	-	(0)
000 General	195,146	149,592	195,850	215,725	-	215,725
003-000-401000 State Pool Interest	-	1,297	200	225	-	225
003-000-402445 City Fuel Taxes	72,496	65,078	72,000	75,000	-	75,000
003-000-402450 State Street Taxes	62,163	72,820	63,000	79,000	-	79,000
003-000-406500 Street Tree Utility Fees	10,492	10,396	10,650	11,500	-	11,500
003-000-480100 ODOT Grant-SCA	49,995	-	50,000	50,000	-	50,000
001 Administration	(176,251)	(131,267)	(168,396)	(239,348)	-	(239,348)
003-700-XXXX Transfer in From General Fund	-	-	-	50,000	-	50,000
003-001-510000 Office Expense	-	450	-	-	-	-
003-001-510500 Uniform Expense	(783)	(777)	(700)	(800)	-	(800)
003-001-510710 Emergency Street Repair	(12,040)	(1,654)	(10,200)	(10,500)	-	(10,500)
003-001-510800 Professional Services	-	(572)	(1,000)	(1,000)	-	(1,000)
003-001-512000 Street Tree Purchase	-	(42)	(1,000)	(1,100)	-	(1,100)
003-001-512020 Street Tree Maintenance	(8,125)	(19,963)	(8,000)	(9,000)	-	(9,000)
003-001-513000 Bank Fees	-	(45)	-	-	-	-
003-001-522010 Cellular Phone	(609)	(845)	(1,200)	(1,200)	-	(1,200)
003-001-522100 Travel, Education, Training	-	-	(500)	(500)	-	(500)
003-001-522200 Pagers	(146)	(57)	(100)	-	-	-
003-001-525000 Gasoline, Diesel Fuel	(395)	(1,855)	(2,000)	(2,250)	-	(2,250)
003-001-526000 Safety Equipment & Supplies	(29)	(492)	(1,000)	(1,000)	-	(1,000)
003-001-526500 Tools & Equipment	(32)	(194)	(700)	(700)	-	(700)
003-001-530200 Equipment Rental	(644)	(466)	(700)	(800)	-	(800)
003-001-531000 Vehicle, Equipment Maintenance	(1,340)	(2,312)	(1,500)	(2,000)	-	(2,000)
003-001-532000 Street Maintenance	(3,702)	(2,367)	(5,000)	(5,250)	-	(5,250)
003-001-532050 Street Overlay/Reconstruction	-	-	(60,000)	(60,000)	-	(60,000)
003-001-533000 Materials, Supplies	(5,232)	(915)	(4,000)	(4,250)	-	(4,250)
003-001-583000 Street Lighting	(12,251)	(12,565)	(12,500)	(13,000)	-	(13,000)
003-001-585300 Urban Forestry	(794)	-	(350)	-	-	-
003-001-589200 Street Repair	(49,995)	-	-	(100,000)	-	(100,000)
003-001-603000 Capital Outlay - Street Fleet/Equipment	-	(24,108)	-	(10,000)	-	(10,000)
003-500-500050 Street Personal Services Allocation	(29,907)	(32,403)	(51,002)	(65,998)	-	(65,998)
003-500-500060 Overhead Allocation	(50,227)	(30,087)	(6,944)	-	-	-
023 Street Capital	3,689	31,718	(208,478)	(271,913)	15,407	(256,506)
003-023-400100 Beginning Fund Balance	317,761	-	-	-	-	-
003-023-401000 Interest Income	178	1,721	500	500	-	500
003-023-401010 Interest Income SDC	2,803	3,599	3,097	2,082	-	2,082
003-023-401020 Heal Cities Grant	-	5,000	-	-	-	-
003-023-404002 Trans Improvement SDC	41,801	25,333	106,176	81,134	15,407	96,541
003-023-510100 SDC Administrative Fees (5% of Loan Pay)	(107)	-	(671)	(547)	-	(547)
003-023-510800 Professional Fees	-	(3,868)	(2,500)	(2,500)	-	(2,500)
003-023-513000 Bank Fees	(66)	(67)	(80)	(82)	-	(82)
003-023-544000 SDC Project Engineering	-	-	(2,500)	(2,500)	-	(2,500)
003-023-544020 SDC Analysis	-	-	(12,500)	-	-	-
003-023-601000 Capital Outlay - Street	-	-	(300,000)	(350,000)	-	(350,000)
003-023-710040 Prior Period Adjustment to General Fund	(29,787)	-	-	-	-	-
003-023-950000 Unappropriated Ending Balance	(328,894)	-	-	-	-	-
700 Transfers	(29,787)	-	-	-	-	-
003-001-710040 Prior Period Adjustment to General fund	(29,787)	-	-	-	-	-
900 Fund Balance Change	7,203	(50,043)	181,024	295,536	(15,407)	280,129
003-900-400100 Beginning Fund Balance	116,503	438,194	440,000	500,000	-	500,000
003-900-950001 Reserve For Tree Maintenance	-	-	(14,404)	(11,900)	-	(11,900)
003-900-950002 Reserve for Capital Equipment Replacement	-	-	(5,000)	-	-	-
003-900-950003 Restricted for Street SDC	-	-	-	(26,860)	26,860	-
003-900-999999 Unappropriated Ending Balance	(109,300)	(488,237)	(239,572)	(165,704)	(42,267)	(207,971)
Grand Total	(0)	(0)	-	(0)	-	(0)

City of Coburg
BUDGET FISCAL YEAR 2019

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY19	FY 2019 Changes	FY2019 Final Budget
004 Water	-	(0)	(0)	(0)	-	(0)
000 General	716,720	774,999	863,650	900,200	8,800	909,000
004-000-402100 New Water Meter	210	-	500	1,500	8,800	10,300
004-000-402300 Water User Fees	715,116	745,729	860,000	896,000	-	896,000
004-000-403250 Water Deposits	-	(104)	1,000	1,000	-	1,000
004-000-498100 Lien Search Fees	890	1,650	1,650	1,200	-	1,200
004-000-498500 IFA Drinking Water Grant	-	27,678	-	-	-	-
004-000-499000 Other Receipts	504	46	500	500	-	500
001 Administration	(227,396)	(282,302)	(558,324)	(612,978)	-	(612,978)
004-001-510000 Office Expense	(685)	(1,229)	(1,000)	(1,000)	-	(1,000)
004-001-510250 Emergency Repairs	(1,985)	(2,047)	(8,250)	(8,500)	-	(8,500)
004-001-510500 Uniform Expense	(837)	(2,588)	(1,300)	(1,350)	-	(1,350)
004-001-510800 Professional Services	(75)	(1,917)	(2,500)	(2,750)	-	(2,750)
004-001-510880 City Attorney	(1,432)	(1,419)	(1,500)	(1,500)	-	(1,500)
004-001-511200 Pump Station Power	(26,424)	(24,801)	(40,400)	(42,150)	-	(42,150)
004-001-513000 Bank Fees	(400)	-	-	-	-	-
004-001-522000 Telephone	-	(44)	-	-	-	-
004-001-522010 Cellular Phone	(576)	(748)	(800)	(850)	-	(850)
004-001-522090 Mbrships, Dues & Subscriptions	(522)	(951)	-	-	-	-
004-001-522100 Travel, Education, Training	(629)	(1,957)	-	-	-	-
004-001-522200 Pagers	(56)	-	(325)	-	-	-
004-001-523200 Water Analysis	(2,536)	(1,966)	(3,100)	(3,500)	-	(3,500)
004-001-525000 Gas, Oil and Fuel	(1,150)	(2,796)	(3,500)	(3,750)	-	(3,750)
004-001-526000 Safety Equipment & Supplies	-	(70)	(500)	(600)	-	(600)
004-001-526500 Tools & Equipment	-	(1,752)	(1,050)	(1,100)	-	(1,100)
004-001-528000 Locate Service	(76)	-	-	-	-	-
004-001-530000 Computer Expense	(1,000)	-	-	-	-	-
004-001-530200 Equipment Rental	-	(201)	(550)	(600)	-	(600)
004-001-531000 Vehicle, Equipment Maintenance	(4,767)	(1,628)	(3,000)	(3,300)	-	(3,300)
004-001-531500 Building Maintenance, Supplies	(806)	(2,308)	(1,600)	(1,650)	-	(1,650)
004-001-533000 Materials, Supplies	(7,732)	(11,008)	(12,500)	(12,875)	-	(12,875)
004-001-534000 Water Meter Replacement	(2,485)	(95)	-	-	-	-
004-001-588500 Certifications, Membership Dues	-	(740)	(2,500)	(2,750)	-	(2,750)
004-001-588700 Contract Services	(3,261)	(3,073)	(3,000)	(3,100)	-	(3,100)
004-001-588800 IFA Drinking Water Grant Expense	-	(7,678)	-	-	-	-
004-001-601000 Capital Outlay -	-	(10,943)	-	-	-	-
004-001-635000 Hand Heald Meter Replacement	-	-	(30,000)	(15,000)	-	(15,000)
004-001-645200 City Engineer	(19,961)	-	-	-	-	-
004-001-670020 Capital Outlay - Equipment	-	-	(100,000)	(10,000)	-	(10,000)
004-500-500050 Public Works Personal Services	(54,936)	(70,635)	(82,879)	(91,838)	-	(91,838)
004-500-500060 Overhead Allocation	(95,065)	(129,708)	(258,070)	(404,815)	-	(404,815)
024 Water Capital	1,820	37,764	(288,520)	(8,275)	(1,344)	(9,619)
004-000-400000 Prior Period Adjustment	84,403	-	-	-	-	-
004-024-400100 Beginning Fund Balance	39,579	-	-	-	-	-
004-024-401010 Interest Income SDC	7,496	6,995	5,928	5,028	-	5,028
004-024-404004 Water Improvement SDC	40,652	62,544	271,445	323,090	(1,344)	321,746
004-024-405000 Regional Solutions Grant Proceeds	-	-	-	200,000	-	200,000
004-024-405050 Regional Solutions Loan Proceeds	-	-	-	500,000	-	500,000
004-024-410000 Transfer From Water Fund 004	102,500	-	-	-	-	-
004-024-510100 SDC Administrative Expense 5% of Loan	(307)	-	(1,353)	(1,353)	-	(1,353)
004-024-510800 Professional Services	-	(4,525)	(2,000)	(10,000)	-	(10,000)
004-024-513000 Bank Fees	(15)	(15)	(40)	(40)	-	(40)
004-024-520050 Water Master Plan Grant Expense	-	(2,942)	-	-	-	-
004-024-544020 SDC Anyalysis	-	-	(12,500)	-	-	-
004-024-603000 Engineering Water Project	(31,561)	-	(20,000)	(75,000)	-	(75,000)
004-024-603100 East Side Water Line/-5 Bore	-	(24,292)	(530,000)	(500,000)	-	(500,000)
004-024-603200 Production Well - Roberts Road	-	-	-	(450,000)	-	(450,000)
004-024-603300 Reservoir Development	-	-	-	-	-	-
004-024-603300 Water Infrastructure Upgrades/Updates	-	-	-	-	-	-
004-024-950000 Unappropriated Ending Balance	(240,927)	-	-	-	-	-
600 Debt	(224,807)	(220,097)	(255,731)	(193,028)	-	(193,028)
004-001-510500 LID Assessment DEBT	-	(1,890)	(9,824)	-	-	-
004-600-510300 1999 Bond Principal Due Feb	(25,000)	(25,000)	(55,000)	-	-	-
004-600-510310 1999 Bond Interest Due Feb	(2,730)	(2,080)	(2,210)	-	-	-
004-600-510320 1999 Bond Interest Due Aug	(2,730)	(2,080)	-	-	-	-
004-600-510350 Proj G01001 Principal Due Dec	(53,892)	(54,363)	(54,863)	(60,396)	-	(60,396)
004-600-510360 Proj G01001 Interest Due Dec	(40,826)	(37,970)	(35,061)	(32,099)	-	(32,099)
004-600-510380 Proj B01003 Principal Due Dec Pay off 23	(66,174)	(66,767)	(72,397)	(78,067)	-	(78,067)
004-600-510390 Proj B01003 Interest Due Dec Pay off 23	(33,455)	(29,947)	(26,375)	(22,466)	-	(22,466)
004-600-510500_Business Oregon Water Debt Service	-	-	-	-	-	-
700 Transfers	(436,381)	-	-	-	-	-
004-000-XXXXXX Due to Sewer Fund	(192,014)	-	-	-	-	-
004-001-727000 Overhead Allocation	(93,245)	-	-	-	-	-
004-700-710040 Transfer to General	(151,122)	-	-	-	-	-

**City of Coburg
BUDGET FISCAL YEAR 2019**

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY19	FY 2019 Changes	FY2019 Final Budget
800 Contingency						
004-900-999998 Operating Contingency -Emergency Res.	-	-	-	(500,000)	-	(500,000)
	-	-	-	(500,000)	-	(500,000)
900 Fund Balance Change	170,044	(310,364)	238,924	414,080	(7,456)	406,624
004-000-400100 Beginning Fund Balance	293,105	580,931	780,000	950,000	(100,000)	850,000
004-900-400000 Prior Period Adjustment	216,137	-	-	-	-	-
004-900-950001 Reserve for Future Capital Equipment	-	-	(5,000)	-	-	-
004-900-950001 Restricted for Water SDC	-	-	-	-	-	-
004-900-999999 Unappropriated Ending Balance	(339,198)	(891,295)	(536,076)	(535,920)	92,544	(443,376)
Grand Total	-	(0)	(0)	(0)	-	(0)

**City of Coburg
BUDGET FISCAL YEAR 2019**

	Actual FY 16	Actual FY 17	Adopted FY 18	Proposed FY19	FY 2019 Changes	FY2019 Final Budget
005 Sewer	(0)	0	0	0	-	0
000 General	668,586	806,600	817,200	842,200	6,500	848,700
005-000-401000 Interest Income	152	299	200	200	-	200
005-000-480000 Wastewater Fee	668,434	806,301	817,000	842,000	-	842,000
005-000-480500 Sewer Easement Fee	-	-	-	-	6,500	6,500
001 Administration	(481,807)	(483,919)	(495,105)	(474,975)	(4,550)	(479,525)
005-001-510000 Office Expense	(351)	(1,347)	(550)	(575)	-	(575)
005-001-510250 Emergency Repairs	(10,664)	(14,753)	(13,000)	(13,000)	-	(13,000)
005-001-510500 Uniform Expense	(1,044)	(923)	(1,200)	(1,300)	-	(1,300)
005-001-510880 City Attorney	(3,001)	(172)	(5,000)	(2,500)	-	(2,500)
005-001-510890 Litigation Fees	(15,707)	-	-	-	-	-
005-001-511200 Electricity	(32,858)	(31,526)	(40,400)	(40,000)	-	(40,000)
005-001-513000 Bank Fees	-	(38)	-	-	-	-
005-001-513350 Professional Dues	(34)	(149)	(25)	(25)	-	(25)
005-001-513360 Certifications, Memberships and Dues	-	(2,191)	(2,500)	(3,000)	-	(3,000)
005-001-522000 Telephone	(2,741)	-	-	-	-	-
005-001-522010 Cellular Phone	(957)	(831)	(1,300)	(1,000)	-	(1,000)
005-001-522090 Membership, Dues & Subscript	-	(264)	-	(3,025)	-	(3,025)
005-001-522100 Travel, Education, Training	(621)	(254)	-	-	-	-
005-001-522200 Pagors	-	-	(1,200)	-	-	-
005-001-525000 Gas, Oil, Fuel Expense	(1,031)	(2,210)	(2,750)	(2,850)	-	(2,850)
005-001-525210 Waste Analysis	(1,196)	(2,096)	(2,000)	(2,500)	-	(2,500)
005-001-526000 Safety Equipment and Supplies	(182)	(648)	(500)	(600)	-	(600)
005-001-526500 Tools & Equipment	(1,144)	(1,825)	(1,100)	(1,133)	-	(1,133)
005-001-530200 Equipment Rental	-	(896)	(1,100)	(1,000)	-	(1,000)
005-001-531000 Vehicle Maintenance	(1,469)	(1,002)	(2,500)	(2,000)	-	(2,000)
005-001-531500 Building Maintenance, Supplies	(1,184)	(1,687)	(1,500)	(1,700)	-	(1,700)
005-001-531700 Easement Recording	-	-	-	-	(4,550)	(4,550)
005-001-532300 Printing and Ads	(6)	-	(500)	(500)	-	(500)
005-001-533000 Materials, Supplies	(4,537)	(5,760)	(11,000)	(11,500)	-	(11,500)
005-001-533100 Chemicals	(25,849)	(26,337)	(31,000)	(30,000)	-	(30,000)
005-001-540010 Tank Maintenance	(35,028)	(36,092)	(32,000)	(35,000)	-	(35,000)
005-001-540015 Monitoring Services	(6,394)	(24,628)	(16,500)	(17,000)	-	(17,000)
005-001-540020 Plant Equipment Maintenance	(5,286)	(2,216)	(6,500)	(6,500)	-	(6,500)
005-001-540200 Lab Supplies	(7,350)	(7,956)	(9,200)	(9,200)	-	(9,200)
005-001-588700 Contract Services	(4,110)	(1,112)	(1,500)	(3,500)	-	(3,500)
005-001-601000 Capital Outlay Fleet/Equipment	-	(14,443)	(20,000)	-	-	-
005-500-500050 Sewer Personal Services Allocation	(159,760)	(126,049)	(127,506)	(125,008)	-	(125,008)
005-500-500060 Overhead Allocation	(159,303)	(176,515)	(162,774)	(160,559)	-	(160,559)
027 Sewer Cap	34,835	104,670	484,627	594,625	(28,113)	566,512
005-027-400100 Beginning Fund Balance	408,647	-	-	-	-	-
005-027-401000 Wastewater Improvement SDC	53,600	96,186	493,975	594,157	(28,113)	566,044
005-027-401010 Wastewater SDC Interest	4,830	8,493	7,161	4,012	-	4,012
005-027-510100 SDC Administrative Expense	(3,075)	-	(1,469)	(1,004)	-	(1,004)
005-027-510800 Professional Services	-	-	(2,500)	(2,500)	-	(2,500)
005-027-513000 Bank Fees	(30)	(9)	(40)	(40)	-	(40)
005-027-544020 SDC Analysis	-	-	(12,500)	-	-	-
005-027-544030 Master Plan Update	-	-	-	-	-	-
005-027-600500 Plant Expansion	-	-	-	-	-	-
005-027-645000 Engineering Basic	-	-	-	-	-	-
005-027-720010 Overhead Allocation	(1,819)	-	-	-	-	-
005-027-7XXXXX Due From Sewer Fund	40,187	-	-	-	-	-
005-027-950000 Unappropriated Ending Balance	(467,505)	-	-	-	-	-
028 Sewer Debt	(221,501)	(577,283)	(426,911)	(649,867)	50,000	(599,867)
005-028-400100 Beginning Fund Balance	1,749,389	-	-	-	-	-
005-028-401050 LID Assesment	487,755	224,576	177,059	101,750	-	101,750
005-028-402030 Funding from URA - Debt Reserve	230,000	326,194	500,000	350,000	50,000	400,000
005-028-510000 LID Administration	(2,690)	(2,423)	(2,500)	(2,500)	-	(2,500)
005-028-510881 Legal Fees	-	(1,674)	(2,500)	(2,500)	-	(2,500)
005-028-513000 Bank Fees	-	(37)	-	-	-	-
005-028-530411 Loan R23041 Principal	(28,784)	(29,803)	(30,858)	(31,950)	-	(31,950)
005-028-530412 Loan R23041 Interest	(31,401)	(26,435)	(25,380)	(24,288)	-	(24,288)
005-028-530421 Loan R23042 Principal	(360,378)	(370,577)	(381,063)	(391,846)	-	(391,846)
005-028-530422 Loan R23042 Interest	(302,312)	(246,067)	(235,581)	(224,798)	-	(224,798)
005-028-530442 Loan R23044 Principal	-	(66,380)	(57,985)	(59,062)	-	(59,062)
005-028-530443 Loan R23044 Interest	-	(34,652)	(23,751)	(22,674)	-	(22,674)
005-028-530450 Annual Loan Fees	(221,519)	(58,045)	(52,392)	(50,039)	-	(50,039)
005-028-530500 USDA Bond Principal	(66,960)	(67,576)	(68,885)	(72,077)	-	(72,077)
005-028-530501 USDA Bond Interest	(225,000)	(224,384)	(223,075)	(219,883)	-	(219,883)
005-028-710005 Tranfer From Sewer	44,500	-	-	-	-	-
005-028-950000 Unappropriated Ending Balance	(1,494,101)	-	-	-	-	-
700 Transfers	(56,486)	50,000	-	-	-	-
005-001-710040 Prior Period Adjustment to General	(61,313)	-	-	-	-	-
005-700-720028 Transfer to Sewer Debt	(44,500)	50,000	-	-	-	-
005-700-7XXXXX Due From Water	89,514	-	-	-	-	-
005-700-7XXXXX Due to Sewer Capital	(40,187)	-	-	-	-	-

City of Coburg
BUDGET FISCAL YEAR 2019

	Actual	Actual	Adopted	Proposed	FY 2019	FY2019 Final
	FY 16	FY 17	FY 18	FY19	Changes	Budget
800 Contingency						
005-900-999998 Contingency -Reserve forDebt/ Emer. Equip	-	-	-	(350,000)	-	(350,000)
				(350,000)	-	(350,000)
900 Fund Balance Change	56,373	99,932	(379,811)	38,017	(23,837)	14,180
005-000-400100 Beginning Fund Balance	263,552	2,321,886	2,291,477	2,250,000	-	2,250,000
005-900-400000 Prior Period Adjustment	153,102	-	-	-	-	-
005-900-950002 Restricted for Sewer SDC				(410,000)	-	(410,000)
005-900-950005 Reserves	-	-	(301,881)	-	-	-
005-900-999999 Unappropriated Ending Balance	(360,281)	(2,221,954)	(2,369,407)	(1,801,983)	(23,837)	(1,825,820)
Grand Total	(0)	0	0	0	-	0

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

FORM LB-50 2018-2019

To assessor of _____ Lane _____ County

Check here if this is
an amended form.

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

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

<u>P.O. Box 8316</u> <small>Mailing address of district</small>	<u>Coburg</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97408</u> <small>ZIP code</small>	<u>06/26/2018</u> <small>Date submitted</small>
<u>Anne Heath</u> <small>Contact person</small>	<u>City Administrator</u> <small>Title</small>	<u>541-682-7871</u> <small>Daytime telephone number</small>	<u>anne.heath@ci.coburg.or.us</u> <small>Contact person e-mail address</small>	

CERTIFICATION – You **must** check one box if you are subject to Local Budget Law.

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

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits		
	Rate – or – Dollar Amount		
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	3.7506		
2. Local option operating tax 2			Excluded from Measure 5 Limits
3. Local option capital project tax 3			
4. City of Portland Levy for pension and disability obligations 4			Dollar Amount of Bond Levy
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 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)