# City of Coburg
# Balances
# FY 2026
# As of 8/31/2025

## Cash Balances

| | FY 2026 Actual | FY 2025 Actual | EOY FY 2025 |
|---|---|---|---|
| General Fund | (110,706) | 312,659 | 92,468 |
| Street Fund | 795,523 | 1,325,114 | 879,706 |
| Water Fund | 2,141,510 | 1,906,810 | 2,165,834 |
| Sewer Fund | 1,053,576 | 1,274,824 | 1,335,062 |
| **Total Cash** | 3,879,904 | 4,819,407 | 4,473,070 |

## Fund Balances

| | FY 2026 Actual | FY 2026 Budget | FY 2025 Actual | EOY FY 2025 |
|---|---|---|---|---|
| General Fund | 95,610 | 225,081 | 240,156 | 318,789 |
| Street Fund | 817,708 | 355,924 | 1,337,117 | 891,709 |
| Water Fund | 2,919,253 | 2,590,651 | 2,335,830 | 2,828,030 |
| Sewer Fund | 1,139,935 | 1,163,478 | 1,346,476 | 1,400,541 |
| **Total Fund Balance** | 4,972,505 | 4,335,134 | 5,259,579 | 5,439,069 |

Interest Earnings Summary

| Balance in Banks: | Cash | Percent in account | Interest Rate |
|---|---|---|---|
| Local Government Investment Pool | 3,306,327 | 85% | 4.60% |
| Key Bank | 573,576 | 15% | 0.00% |
| **Total Cash** | 3,879,904 | 100% | |

# City of Coburg
# Fund Statements
# City Wide
# FY 2026
# As of 8/31/2025

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Revenues:** | | | | | |
| Taxes and Assessments | 51,389 | 1,235,603 | 4% | 42,569 | 1,206,285 |
| Intergovernmental | 27,604 | 663,000 | 4% | 30,321 | 559,775 |
| Franchise Fees | 43,083 | 287,500 | 15% | 40,314 | 274,994 |
| Licenses, Permits & Fees | 8,303 | 92,000 | 9% | 28,992 | 90,998 |
| Fines and Forfeitures | 25,739 | 101,000 | 25% | 18,064 | 104,467 |
| Investment Revenue | 18,950 | 66,000 | 29% | 19,716 | 85,698 |
| Grants and Donations | - | 251,000 | 0% | - | 551,686 |
| Charges for Services | 422,918 | 2,364,000 | 18% | 390,981 | 2,179,041 |
| Charges for Services -SDC | - | 312,000 | 0% | 108,528 | 422,043 |
| Other Revenue | 935 | 22,000 | 4% | 19,754 | 22,606 |
| Bond Proceeds | - | 1,300,000 | 0% | - | 507,987 |
| Transfer In | 25,000 | 150,000 | 17% | 20,834 | 125,000 |
| **Total Revenue** | 623,921 | 6,844,103 | 9% | 720,073 | 6,130,581 |
| **Operating Expenditures:** | | | | | |
| Personnel Services | 302,720 | 2,170,350 | 14% | 336,008 | 1,974,298 |
| Materials and Services | 197,976 | 1,211,750 | 16% | 215,688 | 1,234,531 |
| Debt Service | 450,109 | 1,129,811 | 40% | 452,859 | 1,133,256 |
| Capital Outlay | 114,680 | 2,615,000 | 4% | 167,425 | 1,956,747 |
| Transfers Out | 25,000 | 150,000 | 17% | 20,834 | 125,000 |
| Contingencies | - | 500,000 | 0% | - | - |
| **Total Expenditure** | 1,090,484 | 7,776,911 | 14% | 1,192,814 | 6,423,832 |
| Net Change | (466,564) | (932,808) | 50% | (472,741) | (293,251) |
| Fund Balance - June 30, | 5,439,069 | 5,267,942 | 103% | 5,732,320 | 5,732,320 |
| Fund Balance | 4,972,505 | 4,335,134 | 115% | 5,259,579 | 5,439,069 |

# City of Coburg
# Fund Statements
# General Fund
# FY 2026
# As of 8/31/2025

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Revenues:** | | | | | |
| Taxes and Assessments | 7,982 | 1,072,603 | 1% | 11,492 | 1,041,823 |
| Intergovernmental | 9,803 | 51,000 | 19% | 10,506 | 42,465 |
| Franchise Fees | 43,083 | 287,500 | 15% | 40,314 | 274,994 |
| Licenses, Permits & Fees | 8,303 | 92,000 | 9% | 28,992 | 90,998 |
| Fines and Forfeitures | 25,739 | 101,000 | 25% | 18,064 | 104,467 |
| Investment Revenue | 1,496 | 5,000 | 30% | 220 | 1,522 |
| Grants and Donations | - | 1,000 | 0% | - | 301,686 |
| Charges for Services | 10,314 | 146,500 | 7% | 13,828 | 90,906 |
| Charges for Services -SDC | - | 65,000 | 0% | 22,639 | 85,967 |
| Other Revenue | 785 | 13,000 | 6% | 8,570 | 9,547 |
| Transfer In - Admin Fee | 25,000 | 150,000 | 17% | 20,834 | 125,000 |
| **Total Revenue** | 132,506 | 1,984,603 | 7% | 175,459 | 2,169,376 |
| | | | | | |
| **Expenditures** | | | | | |
| Administration Department | 152,460 | 469,190 | 32% | 98,723 | 514,737 |
| Facility Management Department | 28,624 | 104,500 | 27% | 8,888 | 104,921 |
| Planning Department | 14,219 | 195,640 | 7% | 35,309 | 182,680 |
| Police Department | 91,613 | 793,150 | 12% | 124,373 | 764,684 |
| Municipal Court | 29,762 | 183,550 | 16% | 22,714 | 157,854 |
| Economic Development | 12,128 | 43,500 | 28% | 14,410 | 44,626 |
| Parks (Public Works) | 26,879 | 118,780 | 23% | 34,065 | 455,014 |
| Debt Service: | | | | | |
| Principal | - | 15,000 | 0% | - | 15,000 |
| Interest | - | 13,800 | 0% | - | 14,250 |
| Contingency | - | 50,000 | N/A | - | - |
| **Total Expenditures** | 355,685 | 1,987,110 | 18% | 338,482 | 2,253,766 |
| | | | | | |
| Net Change | (223,179) | (2,507) | 8902% | (163,023) | (84,390) |
| | | | | | |
| Fund Balance - June 30, | 318,789 | 227,588 | 140% | 403,179 | 403,179 |
| | | | | | |
| Fund Balance | 95,610 | 225,081 | 42% | 240,156 | 318,789 |

# City of Coburg
# Fund Statements
# Street Fund
# FY 2026
# As of 8/31/2025

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Revenues:** | | | | | |
| Taxes and Assessments | 36,835 | 160,000 | 23% | 24,266 | 150,209 |
| Intergovernmental | 17,800 | 112,000 | 16% | 19,815 | 117,310 |
| Investment Revenue | 4,184 | 8,000 | 52% | 2,022 | 5,025 |
| Grants and Donations | - | 250,000 | N/A | - | 250,000 |
| Charges for Services | 29,540 | 191,500 | 15% | 26,830 | 167,103 |
| Charges for Services -SDC | - | 85,000 | 0% | 29,647 | 104,771 |
| Other Revenue | 150 | - | N/A | 150 | 1,062 |
| Bond Proceeds | - | - | N/A | - | - |
| **Total Revenue** | 88,510 | 806,500 | 0% | 102,730 | 795,480 |
| **Expenditures** | | | | | |
| Administration Department | 13,441 | 130,070 | 10% | 13,519 | 87,321 |
| Public Works Department | 28,974 | 269,540 | 11% | 40,225 | 219,584 |
| Capital | 696 | 800,000 | 0% | 36,954 | 901,117 |
| Transfer Out | 5,000 | 30,000 | 17% | 4,166 | 25,000 |
| Debt Service: | | | | | |
| Principal | 93,839 | 93,865 | 100% | 92,523 | 92,523 |
| Interest | 20,561 | 20,540 | 100% | 21,877 | 21,877 |
| Contingency | - | 50,000 | 0% | - | - |
| **Total Expenditures** | 162,511 | 1,394,015 | 12% | 209,264 | 1,347,422 |
| Net Change | (74,001) | (587,515) | 13% | (106,534) | (551,942) |
| Fund Balance - June 30, | 891,709 | 943,439 | 95% | 1,443,651 | 1,443,651 |
| Fund Balance | 817,708 | 355,924 | 230% | 1,337,117 | 891,709 |

# City of Coburg
# Fund Statements
# Water Fund
# FY 2026
# As of 8/31/2025

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Revenues:** | | | | | |
| Investment Revenue | 13,270 | 50,000 | 27% | 17,208 | 71,063 |
| Grants and Donations | - | - | N/A | - | - |
| Charges for Services | 223,540 | 1,106,000 | 20% | 217,042 | 1,029,881 |
| Charges for Services -SDC | - | 72,000 | 0% | 20,982 | 88,319 |
| Other Revenue | - | - | N/A | 15 | 4,621 |
| Bond Proceeds | - | 1,300,000 | 0% | - | 507,987 |
| **Total Revenue** | 236,809 | 2,528,000 | 9% | 255,247 | 1,701,871 |
| | | | | | |
| **Expenditures** | | | | | |
| Administration Department | 17,805 | 154,480 | 12% | 18,362 | 111,983 |
| Public Works Department | 39,702 | 282,780 | 14% | 54,700 | 340,187 |
| Capital | 78,080 | 1,800,000 | 4% | 76,914 | 525,764 |
| Transfer Out | 10,000 | 60,000 | 17% | 8,334 | 50,000 |
| Debt Service: | | | | | |
| Principal | - | 80,000 | 0% | - | 80,000 |
| Interest | - | 2,400 | 0% | - | 4,800 |
| Contingency | - | 200,000 | 0% | - | - |
| **Total Expenditures** | 145,586 | 2,579,660 | 6% | 158,310 | 1,112,734 |
| | | | | | |
| Net Change | 91,223 | (51,660) | -177% | 96,937 | 589,137 |
| | | | | | |
| Fund Balance - June 30, | 2,828,030 | 2,642,311 | 107% | 2,238,893 | 2,238,893 |
| | | | | | |
| Fund Balance | 2,919,253 | 2,590,651 | 113% | 2,335,830 | 2,828,030 |

# City of Coburg
# Fund Statements
# Sewer Fund
# FY 2026
# As of 8/31/2025

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Revenues:** | | | | | |
| Taxes and Assessments | 6,572 | 3,000 | 219% | 6,811 | 14,253 |
| Intergovernmental | - | 500,000 | 0% | - | 400,000 |
| Investment Revenue | - | 3,000 | 0% | 266 | 8,088 |
| Grants and Donations | - | - | N/A | - | - |
| Charges for Services | 159,524 | 920,000 | 17% | 133,281 | 891,151 |
| Charges for Services -SDC | - | 90,000 | 0% | 35,260 | 142,986 |
| Other Revenue | - | 9,000 | 0% | 11,019 | 7,376 |
| Bond Proceeds | - | - | N/A | - | - |
| **Total Revenue** | 166,095 | 1,525,000 | 11% | 186,637 | 1,463,854 |
| **Expenditures** | | | | | |
| Administration Department | 17,048 | 154,480 | 11% | 14,714 | 86,023 |
| Public Works Department | 63,945 | 497,440 | 13% | 73,443 | 483,391 |
| Capital | - | - | N/A | 51,808 | 185,690 |
| Transfer Out | 10,000 | 60,000 | 17% | 8,334 | 50,000 |
| Debt Service: | | | | | |
| Principal | 276,725 | 654,640 | 42% | 274,360 | 644,900 |
| Interest | 58,984 | 249,566 | 24% | 64,099 | 259,906 |
| Contingency | - | 200,000 | 0% | - | - |
| **Total Expenditures** | 426,702 | 1,816,126 | 23% | 486,758 | 1,709,910 |
| Net Change | (260,606) | (291,126) | 90% | (300,121) | (246,056) |
| Fund Balance - June 30, | 1,400,541 | 1,454,604 | 96% | 1,646,597 | 1,646,597 |
| Fund Balance | 1,139,935 | 1,163,478 | 98% | 1,346,476 | 1,400,541 |

# City of Coburg
# Department Summary of Expenditures by Fund
# FY 2026
# As of 8/31/2025
# Target 16.67%

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **General Fund** | | | | | |
| Administration Department | | | | | |
| Personnel Services | 43,362 | 238,190 | 18.20% | 45,114 | 304,529 |
| Material and Services | 109,098 | 231,000 | 47.23% | 53,609 | 210,208 |
| Total Administration Department | 152,460 | 469,190 | 32.49% | 98,723 | 514,737 |
| Facility Management Department | | | | | |
| Material and Services | 9,654 | 99,500 | 9.70% | 8,888 | 89,921 |
| Capital | 18,970 | 5,000 | 379.40% | - | 15,000 |
| Total Facility | 28,624 | 104,500 | 27.39% | 8,888 | 104,921 |
| Public Works Administration | | | | | |
| Personnel Services | 8,837 | 82,580 | 10.70% | 15,331 | 96,136 |
| Material and Services | - | - | N/A | 275 | 597 |
| Total Public Works | 8,837 | 82,580 | 10.70% | 15,606 | 96,733 |
| Planning Department | | | | | |
| Personnel Services | 14,119 | 92,890 | 15.20% | 12,112 | 60,408 |
| Material and Services | 100 | 102,750 | 0.10% | 23,197 | 122,272 |
| Total Planning Department | 14,219 | 195,640 | 7.27% | 35,309 | 182,680 |
| Police Department | | | | | |
| Personnel Services | 85,214 | 636,150 | 13.40% | 112,125 | 623,212 |
| Material and Services | 6,399 | 157,000 | 4.08% | 12,248 | 141,472 |
| Capital Outlay | - | | N/A | - | - |
| Total Police Department | 91,613 | 793,150 | 11.55% | 124,373 | 764,684 |
| Municipal Court | | | | | |
| Personnel Services | 21,946 | 144,650 | 15.17% | 20,218 | 129,026 |
| Material and Services | 7,816 | 38,900 | 20.09% | 2,496 | 28,828 |
| Total Municipal Court | 29,762 | 183,550 | 16.21% | 22,714 | 157,854 |
| Economic Development | | | | | |
| Personnel Services | - | - | N/A | - | - |
| Material and Services | 12,128 | 43,500 | 27.88% | 14,410 | 44,626 |
| Total Economic Department | 12,128 | 43,500 | 27.88% | 14,410 | 44,626 |

# City of Coburg
# Department Summary of Expenditures by Fund
# FY 2026
# As of 8/31/2025
# Target 16.67%

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| Park | | | | | |
| Material and Services | 1,108 | 26,200 | 4.23% | 16,710 | 29,105 |
| Capital | 16,934 | 10,000 | 169.34% | 1,749 | 329,176 |
| Total Park | 18,042 | 36,200 | 49.84% | 18,459 | 358,281 |
| Debt Service: | | | | | |
| Principal | - | 15,000 | 0.00% | - | 15,000 |
| Interest | - | 13,800 | 0.00% | - | 14,250 |
| Total Debt | - | 28,800 | 0.00% | - | 29,250 |
| **Total General Fund Expenditures** | 355,685 | 1,937,110 | 18.36% | 338,482 | 2,253,766 |

# City of Coburg
# Department Summary of Expenditures by Fund
# FY 2026
# As of 8/31/2025
# Target 16.67%

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Street Fund** | | | | | |
| Administration Department | | | | | |
| Personnel Services | 13,115 | 125,070 | 10.49% | 13,411 | 87,172 |
| Material and Services | 327 | 5,000 | 6.53% | 108 | 149 |
| Total Administration Department | 13,441 | 130,070 | 10.33% | 13,519 | 87,321 |
| Public Works Administration | | | | | |
| Personnel Services | 18,827 | 170,640 | 11.03% | 22,939 | 134,166 |
| Material and Services | 10,147 | 98,900 | 10.26% | 17,286 | 85,418 |
| Total Public Works | 28,974 | 269,540 | 10.75% | 40,225 | 219,584 |
| Capital | 696 | 800,000 | 0.09% | 36,954 | 901,117 |
| Transfer Out | 5,000 | 30,000 | 16.67% | 4,166 | 25,000 |
| Debt Service: | | | | | |
| Principal | 93,839 | 93,865 | 99.97% | 92,523 | 92,523 |
| Interest | 20,561 | 20,540 | 100.10% | 21,877 | 21,877 |
| Total Debt | 114,400 | 114,405 | 100.00% | 114,400 | 114,400 |
| **Total Street Fund Expenditures** | 162,511 | 1,344,015 | 12.09% | 209,264 | 1,347,422 |

# City of Coburg
# Department Summary of Expenditures by Fund
# FY 2026
# As of 8/31/2025
# Target 16.67%

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | Actual YTD | Adopted Budget | % of B to A | Actual YTD | EOY |
| **Water Fund** | | | | | |
| Administration Department | | | | | |
| Personnel Services | 17,805 | 154,480 | 11.53% | 18,338 | 109,437 |
| Material and Services | - | - | N/A | 24 | 2,546 |
| Total Administration Department | 17,805 | 154,480 | 11.53% | 18,362 | 111,983 |
| Public Works Administration | | | | | |
| Personnel Services | 24,644 | 151,280 | 16.29% | 26,581 | 147,262 |
| Material and Services | 15,058 | 131,500 | 11.45% | 28,119 | 192,925 |
| Total Public Works | 39,702 | 282,780 | 14.04% | 54,700 | 340,187 |
| Capital | 78,080 | 1,800,000 | 4.34% | 76,914 | 525,764 |
| Transfer Out | 10,000 | 60,000 | 16.67% | 8,334 | 50,000 |
| Debt Service: | | | | | |
| Principal | - | 80,000 | 0.00% | - | 80,000 |
| Interest | - | 2,400 | N/A | - | 4,800 |
| Total Debt | - | 82,400 | 0.00% | - | 84,800 |
| **Total Water Fund Expenditures** | 145,586 | 2,379,660 | 6.12% | 158,310 | 1,112,734 |

# City of Coburg
# Department Summary of Expenditures by Fund
# FY 2026
# As of 8/31/2025
# Target 16.67%

| | FY 2026 | | | FY 2025 | |
|---|---|---|---|---|---|
| | **Actual YTD** | **Adopted Budget** | **% of B to A** | **Actual YTD** | **EOY** |
| **Sewer Fund** | | | | | |
| Administration Department | | | | | |
| Personnel Services | 17,048 | 154,480 | 11.04% | 14,690 | 84,501 |
| Material and Services | - | - | N/A | 24 | 1,522 |
| Total Administration Department | 17,048 | 154,480 | 11.04% | 14,714 | 86,023 |
| Public Works Administration | | | | | |
| Personnel Services | 37,803 | 219,940 | 17.19% | 35,149 | 198,449 |
| Material and Services | 26,142 | 277,500 | 9.42% | 38,294 | 284,942 |
| Total Public Works | 63,945 | 497,440 | 12.85% | 73,443 | 483,391 |
| Capital | - | - | N/A | 51,808 | 185,690 |
| Transfer Out | 10,000 | 60,000 | 16.67% | 8,334 | 50,000 |
| Debt Service: | | | | | |
| Principal | 276,725 | 654,640 | 42.27% | 274,360 | 644,900 |
| Interest | 58,984 | 249,566 | 23.63% | 64,099 | 259,906 |
| Total Debt | 335,709 | 904,206 | 37.13% | 338,459 | 904,806 |
| **Total Sewer Fund Expenditures** | 426,702 | 1,616,126 | 26.40% | 486,758 | 1,709,910 |
| Total City Expenditure | 1,090,484 | 7,276,911 | 14.99% | 1,192,814 | 6,423,832 |

# City of Coburg
# Budgetary Compliance
# FY 2026
# Resolution 2025-13
# As of 8/31/2025
# Target 16.67%

| | ACTUAL | ADOTPED BUDGET | % BUDGET to ACTUAL | BALANCE |
|---|---|---|---|---|
| **General Fund** | | | | |
| Administration Department | 152,460 | 469,190 | 32% | 316,730 |
| Facility Management Department | 28,624 | 104,500 | 27% | 75,876 |
| Planning Department | 14,219 | 195,640 | 7% | 181,421 |
| Police Department | 91,613 | 793,150 | 12% | 701,537 |
| Municipal Court | 29,762 | 183,550 | 16% | 153,788 |
| Economic Development | 12,128 | 43,500 | 28% | 31,372 |
| Parks (Public Works) | 26,879 | 118,780 | 23% | 91,901 |
| Debt Service | - | 28,800 | 0% | 28,800 |
| Contingency | - | 50,000 | | 50,000 |
| **Total General Fund** | 355,685 | 1,987,110 | | 1,631,425 |

| | | | | |
|---|---|---|---|---|
| **Street Fund** | | | | |
| Administration Department | 13,441 | 130,070 | 10% | 116,629 |
| Public Works Department | 28,974 | 269,540 | 11% | 240,566 |
| Capital | 696 | 800,000 | 0% | 799,304 |
| Transfer Out | 5,000 | 30,000 | 17% | 25,000 |
| Debt Service | 114,400 | 114,405 | 100% | 5 |
| Contingency | - | 50,000 | | 50,000 |
| **Total Street Fund** | 162,511 | 1,394,015 | | 1,231,504 |

| | | | | |
|---|---|---|---|---|
| **Water Fund** | | | | |
| Administration Department | 17,805 | 154,480 | 12% | 136,675 |
| Public Works Department | 39,702 | 282,780 | 14% | 243,078 |
| Capital | 78,080 | 1,800,000 | 4% | 1,721,921 |
| Transfer Out | 10,000 | 60,000 | 17% | 50,000 |
| Debt Service | - | 82,400 | 0% | 82,400 |
| Contingency | - | 200,000 | | 200,000 |
| **Total Water Fund** | 145,586 | 2,579,660 | | 2,434,074 |

# City of Coburg
# Budgetary Compliance
# FY 2026
# Resolution 2025-13
# As of 8/31/2025
# Target 16.67%

| | ACTUAL | ADOTPED BUDGET | % BUDGET to ACTUAL | BALANCE |
|---|---|---|---|---|
| **Wastewater Fund** | | | | |
| Administration Department | 17,048 | 154,480 | 11% | 137,432 |
| Public Works Department | 63,945 | 497,440 | 13% | 433,495 |
| Capital | - | - | N/A | - |
| Transfer Out | 10,000 | 60,000 | 17% | 50,000 |
| Debt Service | 335,709 | 904,206 | 37% | 568,497 |
| Contingency | - | 200,000 | | 200,000 |
| **Total Wastewater Fund** | 426,702 | 1,816,126 | | 1,389,424 |
| | | | | |
| Total Appropriations | 1,090,484 | 7,776,911 | 14% | 6,686,427 |