

City Administrator Budget Message

Fiscal Year 2024-25



May 7, 2024

Elected and Appointed Members of the Budget Committee,

I am pleased and excited to share with you and the community the City of Coburg's Proposed Fiscal Year 2024-25 (FY25) Budget. The budget was prepared as a collective among the City's leadership team, incorporating the operational and regulatory needs of each of the critical services and programs that the City is responsible for while recognizing the financial limitations in the current environment.

While the City's financial status is stable currently, focused effort over the course of this upcoming fiscal year will be necessary to develop and begin to implement strategies and plans to address the forecast of declining fund balances in each of the four operating funds (General, Street, Water, Wastewater)

Without question, additional revenue is required to maintain the current levels of service being provided by the City. The short and long-term needs of each of the Funds are different, as are the severity of the need for revenue enhancements.

This budget message is intended to provide a clear overview of each of the four Funds, as well as to convey the value the community is receiving for the funds that are invested in the City through property taxes, utility bills, and a number of other fees and charges that the City collects, manages and utilizes to fund its operations.

It is important to also communicate the underlying assumptions that were made to develop the budget, as well as clarifying what a budget is, how it is utilized both legally and operationally and why it is such an important tool for Council, staff and the community.

WHAT IS A BUDGET?

At their core, budgets are financial forecasts at a moment in time, based on both facts and estimations taken from prior experience (previous budgets, operational history) along with knowledge of current and future financial commitments (debt payments, regulatory requirements, etc) and an understanding of the financial implications of current and future policies, infrastructure and programs/activities adopted and directed by Council.

HOW IS THE BUDGET USED?

The budget process concludes with the approval of appropriations, which is the maximum spending authority given by the Council to staff. Staff utilizes the appropriation levels to manage and schedule their resources to maximize what can be accomplished within the budget cycle. Monthly financial reports are generated and distributed to both Council and staff and are tools to evaluate financial performance against the approved appropriations (spending authority).

Because the budget is a forecasting document and many internal and external variables exist, it is not uncommon for Staff to identify necessary adjustments to the budget during the year and will then bring a proposed supplemental budget to Council for their review and decision. This can be caused by much higher project costs than originally anticipated, a new funding opportunity arose that allows the City to accomplish a project or operate a program at a higher level than originally expected (grants) or a number of other situations that can arise throughout the budget cycle.

Coburg has smartly incorporated a multi-year forecasting component to its budget process which enables the Budget Committee, Council and Staff to identify early warning signs or other trends that wouldn't be possible with the minimum annual only process. This multi-year forecast continues with this proposed budget and is the source of a number of significant concerns that will be raised in the Fund overviews and throughout the Budget Committee and Council meeting process (and likely well beyond).

WHAT ASSUMPTIONS WERE USED TO DEVELOP THE BUDGET?

Many elements of the operation of a municipal government are consistent over time and increases in expenses can be estimated with a fairly high degree of accuracy. The following are some of the major assumptions that were incorporated into the proposed budget and will be discussed in more detail within the presentations

- ❖ Wage Adjustment of 3.3% (CPI-U)
- ❖ Healthcare - Increase of 8%
- ❖ General liability, property and vehicle insurance - Increase of 10%
- ❖ Infrastructure Projects - increases of 10% per year from last engineers estimate
- ❖ Electric Utility charges - Increase of 7%
- ❖ Property Tax Revenue – Increase of 3.8%

HOW IS THE BUDGET ORGANIZED?

All budget presentations contain six columns:

- ❖ **FY 23** - Actual revenues and expenditures for Fiscal Year 2022-23
- ❖ **FY 24** - End of Year Estimates for Fiscal Year 2023-24
- ❖ **FY 25** - Proposed Budget for Fiscal Year 2024-25
- ❖ **FY26, FY27, FY28** - Projected Budgets for Fiscal Years 2025-26, 2026-27 and 2027-28

The proposed budget contains two Citywide summaries, four individual fund summaries and two department summaries.

Citywide Summaries - One displays total revenue and fund balances for each of the four funds, with expenses for each of the eight Departments along with transfers and contingencies. The other displays all resources (revenues) and their uses (expenses) by major type/category.

Fund Summaries – Provides a breakdown of all revenues by type category along with all expenditures sub-categorized with Personnel Services, Materials & Services and Capital Outlay for each of the Department expenses that reside within the particular Fund.

Department Summaries – Summarizes both the Administration and Public Works Departments expenses that are allocated across all four budgetary funds to provide a clear understanding of the total expenditures for each Department.

Also included in the proposed budget are a number of documents that drive the development of the budget, including the Council adopted Framework and Objectives for FY24-25 (and beyond) and Capital Improvements Plan, as well as the City's operational and governance organizational charts, department narratives and the proposed updated salary schedule.

WHAT ARE THE MAJOR COST DRIVERS OF THIS BUDGET?

The City of Coburg, like nearly every municipal government, has two primary and critically important cost drivers; its staff and capital projects.

Staff

Total staff costs in the proposed budget are just short of \$2 million (\$1,996,100). This includes a proposed cost of living wage adjustment of 3.3% based on the Consumer Price Index (CPI-U) and a half-year (Jan 1) return of step increases consistent with the 2023-24 adopted salary schedule (adjusted for 3.3% CPI)

Staff are the heartbeat of the organization and are responsible for the day-to-day operation of many different and increasingly technical operations that residents and businesses rely on for their safety, comfort and quality of life. In addition to day-to-day operations, staff support the Council and its advisory committees in their policy setting and overall governing decision making. The synergy and collaboration between staff and Council is evidenced at a high level with the Framework for Continued Progress document approved by Council in March of 2024 which organizes and guides the work of staff to support and actualize the collective direction from Council.

In addition to the proposed 3.3% CPI wage adjustment, this budget also has altered the method and display of how staff costs are allocated to the four operating Funds. In prior years, all staff costs were contained within the General Fund. The methodology used to calculate the allocation remains similar to prior years, but is directly allocated rather than being charged to the General Fund then transferred to the operation funds. This increases operational efficiency, provides improved "real-time" reporting and reduces the overall budget due to how transfers of funds are accounted for.

Capital Projects

Infrastructure maintenance, improvement and replacement, along with public safety, is a foundational responsibility of a municipal government and has been an active area for the City over the past four to five years. The proposed budget includes reductions in capital project spending in all but the Water Fund due to lower than desired ending fund balances. Projects continue in the Water Fund due primarily to the continued use of a significant water system improvement loan obtained in 2019 from the Oregon Health Authority (loan is managed by Business Oregon).

The original \$5.6 million loan has a remaining balance of just over \$1.6 million and is expected to be fully utilized by FY26 where the loan will convert to annual debt service and future capital projects will need to at least temporarily taper off while additional infrastructure needs are assessed and further funding identified.

The overall reduction in capital project spending results in the overall budget for the City lowering in the forecasted future years. This is not likely to remain as important infrastructure projects will need to be planned for and funding identified to ensure that the infrastructure the community relies on is maintained and improved to meet regulatory, environmental and operational standards.

FUND OVERVIEWS

Each of the Fund Overviews are organized in the following format:

- ❖ Operational Responsibilities
- ❖ Major Revenue Streams
- ❖ Major Expenditures
- ❖ Assessment of Financial Stability and Sustainability

GENERAL FUND

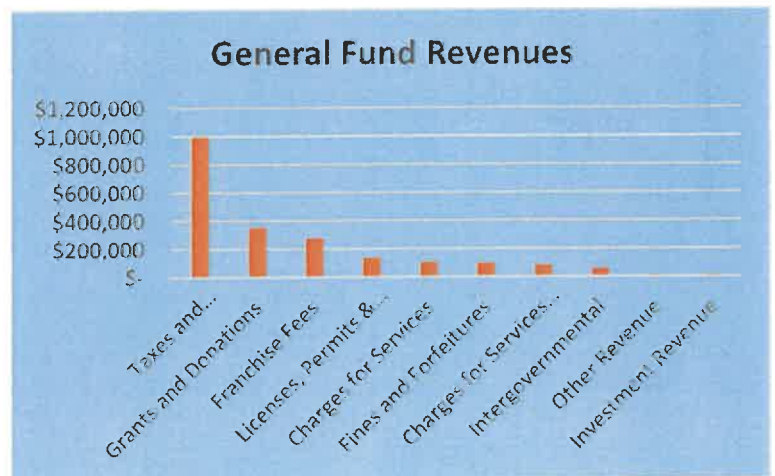
This Fund, as its name conveys, contains the functions that are general governmental services provided to the community. Most municipal governments have very similar, but not identical, services within their General Fund.

Operational Responsibilities: Overall administration of the organization, which includes all financial, legal and document recording/archiving, land use planning and economic development. A significant and critically important function of general government is public safety, with the Coburg Police Department and the Coburg Municipal Court both being operated within the organizational structure rather than being contracted/out sourced.

Major Revenue Streams: Property taxes are the primary revenue source for general government operations representing nearly 50% of total revenue and are highly cyclical in nature, with the majority of the revenue coming to the City in November and December. This requires that careful attention is paid to cash management throughout the year. Other revenue streams include franchise fees, local share of state revenues and development/construction related permit revenue.

The proposed budget did not forecast significant increases in any of the revenue types, but did forecast lower development/construction related permit revenue compared to the FY24 budget as those revenues fell short of expectations and will likely follow a similar trendline this upcoming fiscal year.

Major Expenditures: Staff costs are the overwhelming cost driver in the General Fund with 10 of the 17.6 total full-time equivalent staff positions within the City being allocated to the General Fund, which is typical among local governments. See below for total costs (Personnel Services, Materials and Services and Capital) by Department as a percentage of General Fund expenditures.



General Fund Expenses – Personnel Only

Police	\$ 706,150	54%
Administration	\$ 279,590	21%
Parks	\$ 106,980	8%
Planning	\$ 84,370	6%
Court	\$ 129,990	10%

General Fund Expenses - Total

Police	\$ 866,650	38%
Administration	\$ 531,790	23%
Parks	\$ 344,380	15%
Planning	\$ 213,870	9%
Court	\$ 171,290	7%
Facilities	\$ 99,500	4%
Econ Dev	\$ 47,000	2%
Debt (City Hall)	\$ 29,250	1%
	\$ 2,303,730	100%

Assessment of Financial Stability and Sustainability: The General Fund will require additional revenue streams to maintain current service levels and must also increase its Fund Balance in upcoming years. If no additional revenues are identified and put in place, an expenditure reduction strategy will need to be developed and implemented as soon as the upcoming FY26 Budget.

STREET FUND

This Fund is a special governmental fund and is separated from the General Fund because its historically primary funding source is state revenue sharing for transportation specific uses, most commonly known as the “gas tax”.

Operational Responsibilities:

The Street Fund is responsible for the operations and maintenance of the City’s transportation system, which includes streets, sidewalks, storm drainage and unimproved right of way maintenance. Additionally, the fund must generate sufficient revenues to implement capital projects that improve the quality and usability of the transportation system, most notably the vehicle travel lanes within the local street system.

Major Revenue Streams: This Fund receives similar levels of revenue from three sources; State Gas Tax (20%), local Gas Tax (31%) and a local Transportation Utility Fee or TUF (28%). These revenues are utilized for both operations and maintenance as well as supporting capital projects as available. Other revenues have derived from successful grant funding opportunities are dedicated to, and make up the bulk of overall capital project funding.

Major Expenditures: Capital Projects make up the majority of the total expenditures proposed for the upcoming fiscal year, with 1.9 FTE in staffing costs and operational materials and services making up the remainder of the primary expenditures. As grant funds get utilized with current and committed, near term projects, capital project expenditures are reduced into the future projected years. While the adopted CIP identifies a long list of projects to be completed in each of the next ten plus years, the operations and maintenance expenses utilize the majority of the operational revenues leaving capital projects to be limited to grant funded opportunities.

Assessment of Financial Stability and Sustainability:

Similarly with the General Fund, the Street Fund is able to maintain its operational service levels for the upcoming year but faces declining fund balances for both operations and capital project funding in the coming years. Additional revenues will need to be identified and utilized to enable the completion of important capital improvement projects.

WATER FUND

This fund is an enterprise fund, meaning that it operates as its own dedicated “business” within the umbrella of the City organization and budget. The fund must rely on charges for services (rates and fees) that are directly connected to the operations, maintenance and capital projects of the water system.

Operational Responsibilities:

The City’s water system consists of two existing wells and one under construction wells to provide the water supply to its residents and businesses. The groundwater must be treated, stored and distributed throughout the eight to nine miles of pipe the City has installed and maintains. Operation of this system requires State of Oregon certifications that are held by both the Public Works Director and the Public Works Superintendent. Regular water sampling and testing is conducted throughout the year and a compliance report is issued to all water customers each spring. A total of 2.55 FTE are allocated and funded in the Water Fund.

A component of operations is data collection for monthly billings. Meter readings are done with a combination of automated/signal reads and manual reads. Water Department staff also assist with late bill “door hanger” and service connection/disconnection requests as well as water meter installation for new development.

Major Revenue Streams: As noted above, the predominant source of revenue is through monthly bills to water customers based on a Council approved rate methodology. Revenues are projected to fall short of the prior year budget estimate and have therefore been forecast for the upcoming year at slightly more than the expected total for the current year. Customer growth plays a role in revenue as does weather which influences the volume of water sold for irrigation purposes, primarily in mid to late summer.

The Water Fund has been regularly drawing down on a \$5.6 million loan through the Oregon Health Authority for a number of significant capital projects and expect to continue the drawdowns through this coming fiscal year with the final funds being expended in FY26. At that point, annual debt service payments will begin and change the capital planning and project pace of the water fund.

Major Expenditures:

Capital projects have dominated the Water Fund for the past three to four years and continue to do so in the upcoming year with an expectation of utilizing nearly all of the remaining \$1.6 million of the water loan noted above along with existing fund balances for an over \$2 million projected total capital project expenditure. If project scheduling pushes the start and completion dates of one or more projects, the appropriations not expended would carry forward as beginning fund balance in FY26 and be again appropriated to capital to ensure the projects are ultimately completed. Consistent with other funds, capital project spending is curtailed significantly in the projected budget years of FY27 and FY28 as funding sources will again need to be pursued and balanced against the Fund's ability to support additional debt service.

Assessment of Financial Stability and Sustainability:

The Water Fund is currently the most stable of the four Funds. However, with the completion of the utilization of the water loan funds for needed capital projects, the fund will experience a reduction in fund balance and a need to generate additional operating revenues along with evaluating and pursuing a follow up round of external funding for future capital project needs, including future additional water supply and storage which are both high-cost endeavors.

WASTEWATER FUND

Also known as the Sewer Fund, this enterprise fund also operates as its own "business" within the City umbrella and is the most infrastructure intensive system that Staff manages and is responsible for. Significant and highly technical infrastructure results in higher cost of operations, management, maintenance, improvement and replacement than with other systems.

Operational Responsibilities: The City owns, and staff manages, what is called a STEP system + biodigester wastewater collections and treatment system, which is a far less common type of system. The STEP (Septic Tank Effluent Pumping) system includes over 600 individual septic tanks located on the property of each customer, but owned and managed by the City. Septic tanks collect solids that are pumped and transported to the regional processing facility while the liquids pump from the tanks to the collection system that delivers the liquids to the treatment plant where a highly technical and regulated treatment process cleans the water to the legally allowed discharge level.

Operation of this system requires State of Oregon certifications that are held by the Public Works Director and the Public Works Superintendent. Critical daily sampling and both in-house and third-party testing is conducted to ensure proper process operation and regulatory compliance. Both the treatment plant and STEP collection system require a high level of monitoring and maintenance to ensure proper system operation and maximum life cycle utilization of the infrastructure.

Major Revenue Streams: Customer charges for service is the predominant revenue source for this fund. The Coburg Urban Renewal Agency (URA) provides additional source of revenue. The URA was created and

implemented to support the original debt service from the 2008 completion of the STEP system and Treatment Plant and contributes \$375,000 per year to the annual debt service of approximately \$900,000 per year.

The remaining \$525,000 of debt service is paid from customer monthly billings based on a Council adopted rate methodology. With an anticipated charges for service revenue of \$851,000, approximately \$351,000 of revenue must fund the operations and maintenance of the system as well as fund current and future capital project expenses.

Major Expenditures: Debt service (\$900,000) is a major cost driver, along with over \$500,000 in staffing of 3.85 FTE and operational maintenance costs, including nearly \$50,000 in energy costs alone.

Assessment of Financial Stability and Sustainability: Carryforward fund balances have been declining annually over a number of years which will need to be abated and reversed in the coming years to be able to even consider the potential for the needed capital project funding on the three-to-five-year horizon.

With required debt service commitments removed from the revenue projections, the noted FY25 remaining revenue of approximately \$351,000 will not adequately sustain the operations of the system. This fund requires additional revenues within this current fiscal year to reverse the trend of declining fund balances.

SUMMARY

The finances of the City of Coburg are stable for the upcoming fiscal year. Staffing levels are adequate to maintain the regulatory service levels of our various operations. A review of the discretionary services provided by the City will need to occur over the course of this coming fiscal year to ensure the ability to operate into the future years with the existing staffing levels until future development activity drives the need to reassess staffing needs.

The current year stability will not endure without additional revenues to fund general operations in each of the City's Departments and programs. The development of a capital project funding strategy for necessary infrastructure improvement will be necessary to focus efforts on external funding opportunities that have the highest probability for success. It will be critical for staff and Council to prioritize the twenty objectives in the Framework for Continued Progress document adopted in March of 2024 and focus on those objectives that address financial planning and strategies that support the areas of needed improvement within this proposed budget.

The identification of financial uncertainty in future years is not a new topic for Staff, the Budget Committee or Council and should not be taken as an insurmountable situation to begin to reverse. What is now known and being communicated with this proposed budget is that the time is definitely now to begin in earnest in initiating that reversal.

The City's management team is keenly aware of the current financial condition and is committed to supporting Council and the community in making the decisions necessary to move forward from the current status of existing financial stability to that of financial sustainability with a longer-term target of financial resiliency.



Adam Hanks,
City Administrator



PREPARE

JANUARY/FEBRUARY

- Council Retreat - Goalsetting and Planning
- Hold internal department meetings

FEBRUARY/MARCH

- CIP updated and approved by Council
- Personnel services projections completed
- Budget requests compiled and reviewed with City Manager and departments
- Budgetary constraints and requirements identified and refined

APRIL

- Final preparation & department review of draft budgets
- Final review of current year projected revenue & expenditures
- Final review, reconciliations & preparations of proposed budget
- Publish notice of meetings

PROPOSE

APRIL/MAY

- City Administrator present budget message and the budget at first meeting
- Budget committee discusses, receives public comment, deliberates and approves the budget to City Council
- Discuss the Capital Improvement Plan (CIP)
- Financial summary & notice of hearing are prepared and published
- Annual recruitment to fill appointed members
- Budget Committee meetings

APPROVE

JUNE

- City Council passes resolution for state revenue sharing eligibility and proposed uses
- City Council holds a budget hearing that adopts the budget resolutions, makes appropriations, and declares tax rate and bond levies

ADOPT

JULY

- Adopted budget goes into effect July 1
- Budget & property tax certification submitted to County by July 15

IMPLEMENT

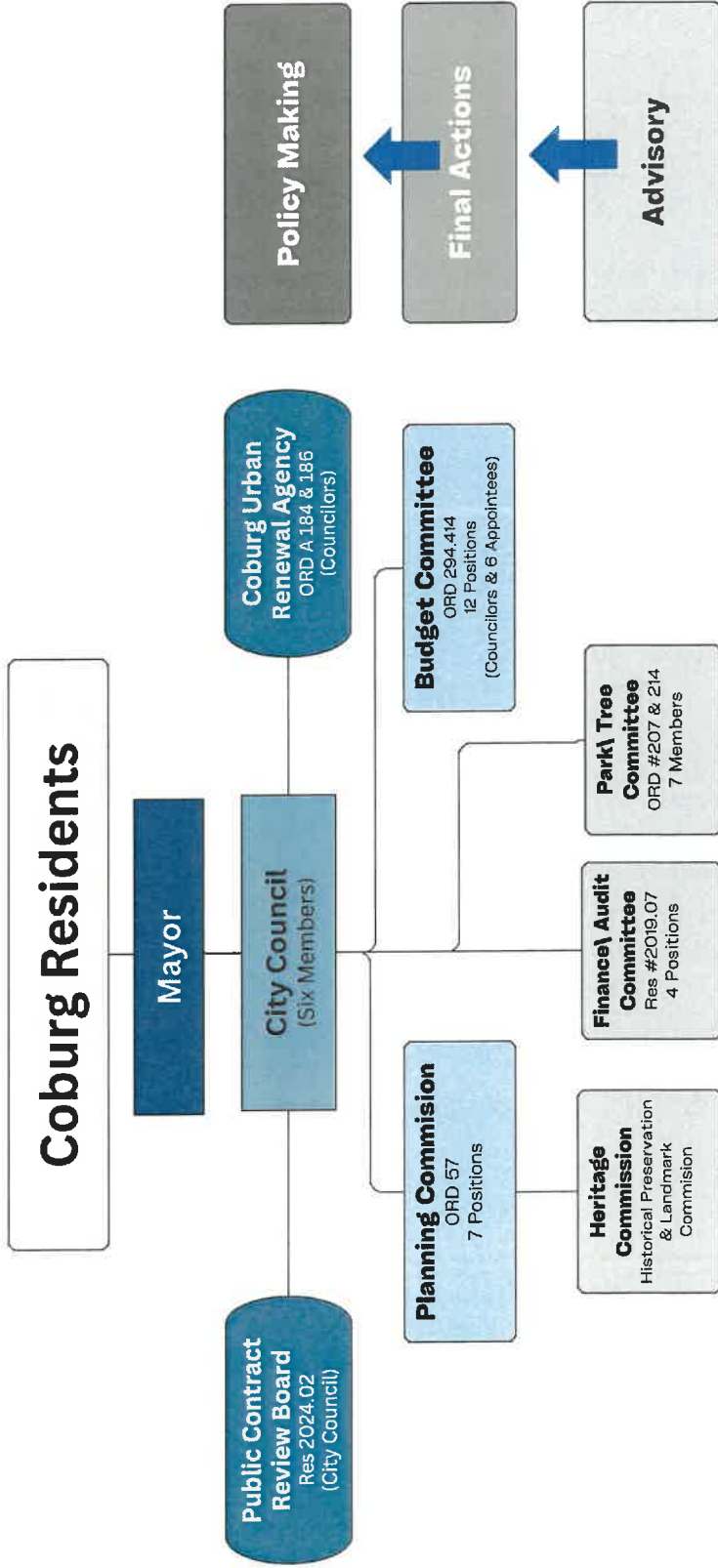
AUGUST through remainder of Fiscal Year

- Monitor and analyze budget versus actual with each department
- Adjust appropriations as appropriate
- Transfer appropriations when necessary

MODIFY

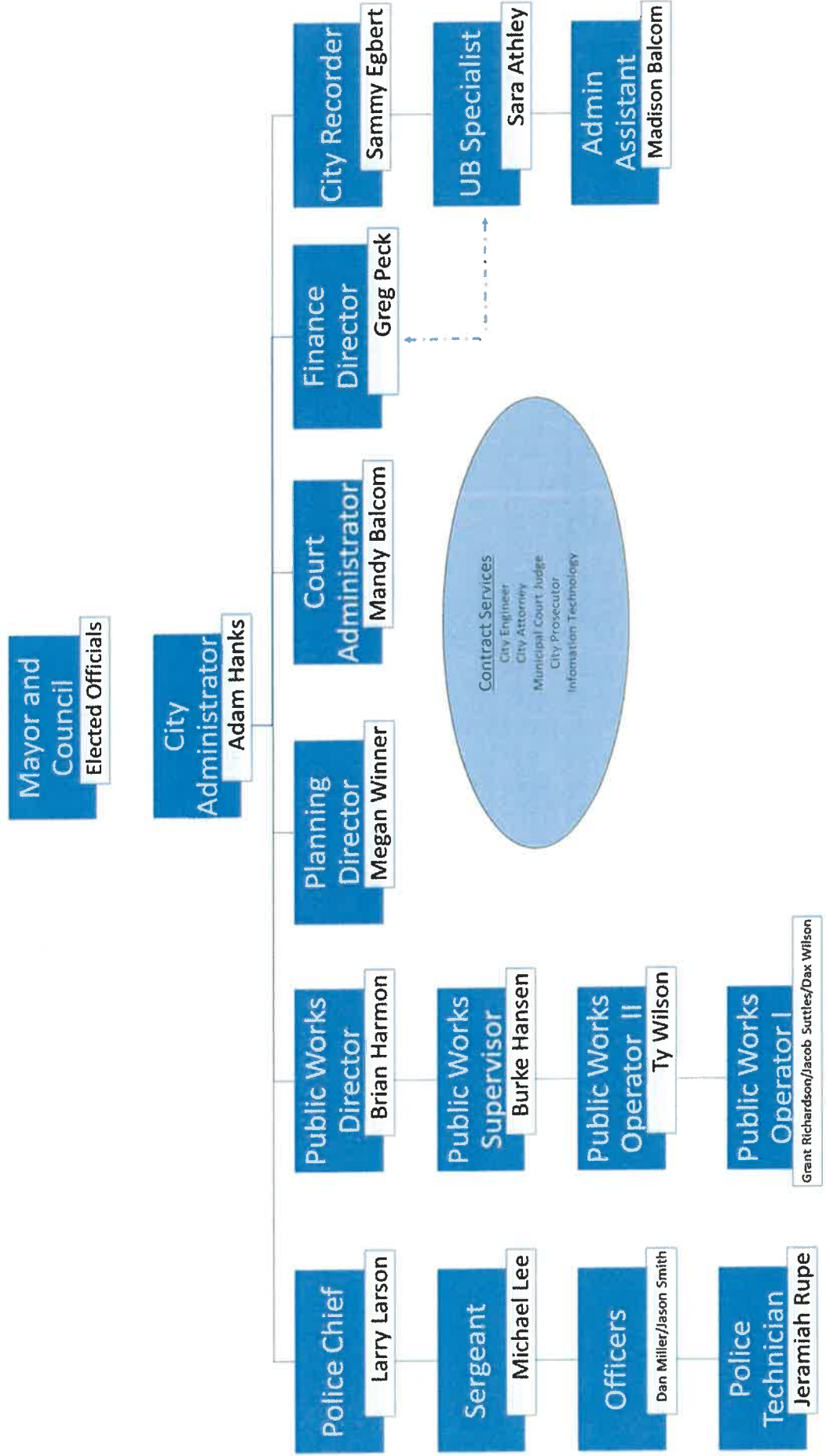


City of Coburg Governing Organization Chart



2024

Administrative and Operational Organizational Chart



POLICE DEPARTMENT



2023-24 HIGHLIGHTS

- Two patrol vehicle purchases
- Completed several critical staff trainings - Impaired driving, child abuse response, critical incident shield response, de-escalation
- CHETT assistance program expansion with Public Works
- Coburg Community Charter School engagement – ice cream social, job shadow, shop with a cop, “night out
- Currently completing new officer training to be fully staffed by summer of 2024

MAJOR FUNCTIONS

- › Traffic Enforcement › Ordinance Enforcement
- › ODOT Truck Inspections › Regional Mutual Support
- › Crime Investigation › Training/Cert Maintenance
- › Evidence Processing › Municipal Court Testimony
- › Proactive Community Patrol

STAFFING

5.0 Full Time Equivalent (FTE)

Larry Larson, Chief
Mike Lee, Sergeant
Dan Miller and Jason Smith, Officers
Jeremiah Rupe, Evidence and Admin Technician

FY25 PROPOSED BUDGET

\$706,150 - Personnel Services (staff)
\$866,650 – Total Budget

FY25 PROJECTS & FOCUS AREAS

- › Maintain and expand officer training and certification opportunities
- › Extend existing contract with City of Harrisburg for traffic patrol and code enforcement services
- › Review radio communication equipment needs and plan for replacement/expansion as needed
- › Complete accreditation process through the Oregon Accreditation Alliance (120 professional standards)
- › Continue to improve patrol fleet and coordinate fleet maintenance with Public Works
- › Expand CHETT assistance program to meet the needs of Coburg’s struggling residents and travellers

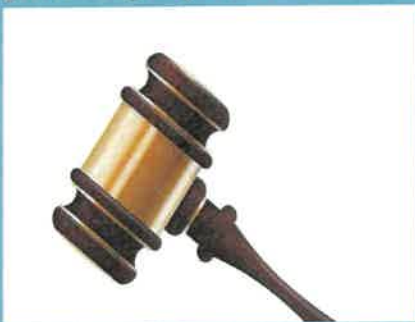


MUNICIPAL COURT



2023-24 HIGHLIGHTS

- Completed document imaging of all open violation cases (34,700 documents)
- Scheduled and prepared for over 12 jury trials
- Served as Director on the Oregon Association of Court Administration Board
- Scheduled and prepared for 12 jury trials, ultimately held one trial
- Added a Court Appointed Attorney
- Continue to coordinate and ensure ability for Court to have jail beds available via partner agency contract



MAJOR FUNCTIONS

- › Traffic Court
- › Ordinance Violations
- › Court Payments (fines) management
- › Jury Trial Preparation and administration
- › Misdemeanor crimes
- › Parking Violations

STAFFING

1.0 Full Time Equivalent (FTE)

Mandy Balcom, Court Administrator

Contract Services for Municipal Court Judge

FY25 PROPOSED BUDGET

\$100,500 Revenues

\$164,600 Expenses

FY25 PROJECTS & FOCUS AREAS

- › Complete document imaging project to include all open criminal cases to complete all open cases available and stored electronically
- › Formal training on existing Municipal Court software (Tyler Technologies) to expand utilization of available modules/functions
- › Review, research and create General Order for the Court
- › Review, update and expand the current Standard Operating Procedures documentation for the Court
- › Expand Court Appointed Attorney roster

PLANNING DEPARTMENT



2023-24 HIGHLIGHTS

- Coburg Creek II Subdivision Approval
- Historic Preservation Projects Grant Award
- Original Art Mural Policy Adoption
- Support to Coburg Main Street migration to independent non-profit
- Issuance of 131 building permits – 19 new dwellings with nearly \$10 million valuation
- Grant for RARE intern for DEQ water quality action plan implementation



MAJOR FUNCTIONS

- › Current Planning
- › Long Range Planning
- › Building Permits
- › Regional Transportation
- › Grant Coordination
- › Economic Development
- › Historic Preservation

STAFFING

.80 Full Time Equivalent (FTE)

Megan Winner, Director

FY2023-24 BUDGET

\$213,870 (\$81,000 contract for Building Dept Services)

FY2024-25 PROJECTS & FOCUS AREAS

- › Grant administration and project management for historic preservation projects in coordination with the Coburg Heritage Committee
- › Implementation of recent state rulemaking for Climate Friendly & Equitable Communities
- › Work towards Oregon Economic Developer certification
- › Pursue the development and completion of a Buildable Lands Inventory
- › Provide technical support and guidance to Planning Commission's review and potential update to the Coburg Comprehensive Plan
- › Support City Administrator in long term development related revenue forecasting

FINANCE DEPARTMENT



2023-24 HIGHLIGHTS

- Hired new Finance Director
- Conducted Review of Accounting Processes
- Financial Software Training
- Updated Financial Reporting templates and processes
- Supported Finance/Audit Committee with Financial Policies Review
- Developed updated Budget Presentation and internal process
- Completed debt service review for future Council level discussion/direction

MAJOR FUNCTIONS

- › Monthly Reconciliation
- › Budget Prep
- › Accounts Receivable
- › Cash Management
- › Financial Reporting
- › Payroll
- › Banking
- › Accounts Payable

STAFFING

1.0 Full Time Equivalent (FTE)
Greg Peck, Director

FY25 BUDGET

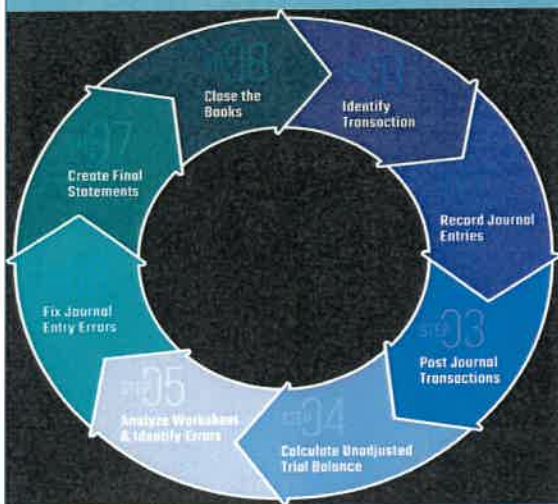
Part of General Fund Administration Budget with costs allocated across all funds consistent with cost allocation methodology

General Fund Administration \$516,320

FY25 PROJECTS & FOCUS AREAS

- › Implement Payroll module within existing financial software and bring all payroll functions “in-house”
- › Implement and document updated monthly reconciliation procedures
- › Restructure general ledger chart of accounts
- › Review and possible restructuring of existing debt obligations
- › Update Financial Policies and Accounting Procedures for Council review and adoption
- › Support City Administrator in long term revenue forecasting

Begin work on Financial objectives outlined in Council adopted Framework for Continued Progress.



PUBLIC WORKS DEPARTMENT



2023-24 HIGHLIGHTS

- Re-organized staff assignments by Fund for improved efficiency and focus
- Kicked off Pavilion Park Expansion Project
- Completed well #3
- Purchased new street sweeper
- Completed several storm drain improvement projects
- New crosswalk beacons at McKenzie and Willamette
- Public Works Operations building under construction



MAJOR FUNCTIONS (DIVISIONS)

Maintenance, repair and project work for:

- › Streets
- › Storm Drains
- › Water
- › Wastewater
- › Fleet
- › Parks

STAFFING

6.0 Full Time Equivalent (FTE)

Brian Harmon, Director
Burke Hansen, Supervisor

- Wastewater System – 2.15 FTE
- Water System – 1.55 FTE
- Storm Drains – 1.25 FTE
- Parks – 1.05 FTE

FY25 PROPOSED BUDGET

Water	\$4,347,520
Wastewater	\$3,044,833
Parks	\$ 344,380
Streets/Storm Drain	\$1,969,867

BUDGET NOTES

The reorganization of the Public Works staff with primary assignments to specific functional areas and back-up roles for non-primary assignments has been a success with increased efficiency, focus, training and job satisfaction.

Wage adjustments proposed in this budget will bring Public Works staff closer to the regional marketplace for similar public sector wages and will support continued growth, development and hopefully maintain the current high staff retention rate.

Revenue to support operations and capital projects is essential for Public Works to be able to continue proper preventative maintenance of all systems and to continue to meet (and exceed) regulatory requirements.



FY25 FOCUS AREAS

In addition to regular, scheduled maintenance work across all assigned Divisions and continued emphasis on staff education, training and certifications, the Public Works Department will be focused on the following:

- Operational efficiencies leveraging new technology, equipment and design considerations, particularly within Parks and Storm Drains
- Review and updating of project areas and strategies for street surface preservation and rehabilitation
- Street Tree Management and Maintenance Plan
- Vegetation Management and Maintenance Plan
- Emergency Management Training and Planning
- Engineering Services Solicitation and Selection
- Project oversight for the N Willamette/Macy/N Harrison street reconstruction project to be completed by fall of 2024.
- Complete Design and phase I construction for Coburg Collector Street repaving project scheduled for summer of 2025.
- Complete build out, furnishings and equipment relocation for full utilization of Public Works Operations Center building, including Citywide fleet maintenance and dedicated fuel storage and pump station
- Support the implementation of the Recommendations of the Transportation Safety Ad-Hoc Committee as approved by City Council
- Continuation of training and certification processes for all Public Works staff

“Our Public Works staff recognizes their role in supporting and enhancing the livability of the community of Coburg. We love what we do and work every day to meet or exceed the expectations of the Mayor, Council and the entire community”.

*Brian Harmon,
Coburg Public Works
Director*



City of Coburg

Fund & Department City Wide FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
General Fund	2,742,976	2,937,400	2,353,730	2,258,336	2,553,885	2,414,520
Street Fund	1,803,985	703,768	1,565,790	1,133,819	767,421	531,516
Water Fund	2,507,907	1,843,883	2,844,500	2,274,888	1,339,868	1,105,862
Sewer Fund	1,531,420	1,823,245	1,924,410	1,741,348	2,209,122	1,878,548
Unappropriated Ending Fund Balance	4,670,299	5,734,254	3,265,724	1,413,785	992,761	832,484
Total	13,256,587	13,042,550	12,154,154	8,822,177	7,863,057	6,762,930
Administration Department	753,659	790,750	728,790	757,942	788,259	819,790
Facility Management Department	81,932	88,300	99,500	87,880	91,395	95,051
Planning Department	189,028	190,750	213,870	222,425	222,425	231,322
Police Department	828,728	783,200	866,650	895,076	901,503	957,563
Municipal Court	154,220	151,600	171,290	177,729	184,412	191,351
Economic Development	91,416	51,000	47,000	48,410	49,862	51,358
Parks Department	50,599	294,600	237,400	33,696	285,044	36,446
Public Works Department	4,429,818	2,818,900	4,565,600	3,347,424	2,466,121	1,666,766
Non Operating	1,128,083	1,099,345	1,133,330	1,237,811	1,281,274	1,280,800
Transfers Out	878,805	1,039,851	125,000	50,000	50,000	50,000
Contingencies	-	-	700,000	550,000	550,000	550,000
Unappropriated Ending Fund Balance	4,670,299	5,734,254	3,265,724	1,413,785	992,761	832,484
Total	13,256,587	13,042,550	12,154,154	8,822,177	7,863,057	6,762,930



City of Coburg

Resources and Uses

City Wide

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	1,060,339	1,075,000	1,146,000	1,200,300	1,257,225	1,316,904
Intergovernmental	530,018	532,000	546,000	551,130	556,414	561,856
Franchise Fees	223,908	258,500	279,300	293,265	307,928	323,325
Licenses, Permits & Fees	170,558	126,000	141,000	148,050	155,453	163,225
Fines and Forfeitures	104,895	80,500	100,500	105,525	110,801	116,341
Investment Revenue	89,825	85,000	93,000	130,290	134,199	138,225
Grants and Donations	270,687	1,034,500	355,000	-	1,000,000	-
Charges for Services	2,002,028	1,933,400	2,019,100	2,188,388	2,371,478	2,577,676
Charges for Services -SDC	703,580	366,500	369,500	457,245	472,705	488,717
Other Revenue	122,715	41,000	45,500	32,260	33,070	33,901
Total Revenue	5,278,554	5,532,400	5,094,900	5,106,453	6,399,272	5,720,168
Budgetary Resources:						
Working Capital Carryover	5,289,495	4,670,299	5,734,254	3,265,724	1,413,785	992,761
Bond Proceeds	1,809,734	1,800,000	1,200,000	400,000	-	-
Transfer In	878,804	1,039,851	125,000	50,000	50,000	50,000
Total Budgetary Sources	7,978,033	7,510,150	7,059,254	3,715,724	1,463,785	1,042,761
Total Resources	13,256,587	13,042,550	12,154,154	8,822,177	7,863,057	6,762,930
Operating Expenditures:						
Personnel Services	1,916,340	1,929,000	1,996,100	2,075,944	2,126,096	2,211,140
Materials and Services	1,224,313	1,269,100	1,313,000	1,364,637	1,412,926	1,468,506
Debt Service	1,128,083	1,099,345	1,133,330	1,237,811	1,281,274	1,280,800
Total Expenditure	4,268,736	4,297,445	4,442,430	4,678,392	4,820,296	4,960,446
Capital Construction						
Capital Outlay	3,438,747	1,971,000	3,621,000	2,130,000	1,450,000	370,000
Sub-Total	7,707,483	6,268,445	8,063,430	6,808,392	6,270,296	5,330,446
Budgetary Requirements						
Transfers Out	878,805	1,039,851	125,000	50,000	50,000	50,000
Contingencies	-	-	700,000	550,000	550,000	550,000
Unappropriated Ending Fund Balance	4,670,299	5,734,254	3,265,724	1,413,785	992,761	832,484
Total Budgetary Requirements	5,549,104	6,774,105	4,090,724	2,013,785	1,592,761	1,432,484
Total Uses by Classification	13,256,587	13,042,550	12,154,154	8,822,177	7,863,057	6,762,930



City of Coburg

Budgetary Funds General Fund FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	905,168	945,000	996,000	1,045,800	1,098,090	1,152,995
Intergovernmental	74,980	57,000	61,000	62,830	64,715	66,656
Franchise Fees	223,908	258,500	279,300	293,265	307,928	323,325
Licenses, Permits & Fees	170,558	126,000	141,000	148,050	155,453	163,225
Fines and Forfeitures	104,895	80,500	100,500	105,525	110,801	116,341
Investment Revenue	11,865	14,000	15,000	15,450	15,914	16,391
Grants and Donations	130,687	286,500	355,000	-	250,000	-
Charges for Services	55,691	90,400	108,600	111,858	115,214	118,670
Charges for Services -SDC	145,076	82,000	83,000	87,150	91,508	96,083
Other Revenue	54,331	18,000	15,500	15,810	16,126	16,449
Total Revenue	1,877,159	1,957,900	2,154,900	1,885,738	2,225,748	2,070,135
Budgetary Sources:						
Working Capital Carryover	438,696	451,683	512,034	438,204	115,605	(162,532)
Bond Proceeds	-	-	-	-	-	-
Transfer In	878,804	1,039,851	125,000	50,000	50,000	50,000
Total Budgetary Sources	1,317,500	1,491,534	637,034	488,204	165,605	(112,532)
Total Sources	3,194,659	3,449,434	2,791,934	2,373,942	2,391,353	1,957,603
Expenditures						
Administration Department - Personnel Services	508,075	530,000	279,590	290,774	302,405	314,501
Administration Department - Materials & Services	245,584	238,250	252,200	262,288	272,780	283,691
Total Administration	753,659	768,250	531,790	553,062	575,184	598,191
Facility Management Department - Materials & Services	81,932	78,300	84,500	87,880	91,395	95,051
Facility Management Department - Capital Outlay	-	10,000	15,000	-	-	-
Total Facility	81,932	88,300	99,500	87,880	91,395	95,051
Planning Department - Personnel Services	62,566	72,000	84,370	87,745	87,745	91,255
Planning Department - Material & Services	126,462	118,750	129,500	134,680	134,680	140,067
Total Planning	189,028	190,750	213,870	222,425	222,425	231,322
Police Department - Personnel Services	630,476	625,000	706,150	734,396	734,396	763,772
Police Department - Material & Services	144,169	142,200	154,500	160,680	167,107	173,791
Police Department - Capital Outlay	54,083	16,000	6,000	-	-	20,000
Total Police	828,728	783,200	866,650	895,076	901,503	957,563
Municipal Court - Personnel Services	119,593	122,000	129,990	135,190	140,597	146,221
Municipal Court - Material & Services	34,627	29,600	41,300	42,539	43,815	45,130
Total Municipal Court	154,220	151,600	171,290	177,729	184,412	191,351
Economic Development - Personnel Services	32,385	-	-	-	-	-
Economic Development - Material & Services	59,031	51,000	47,000	48,410	49,862	51,358
Total Economic Development	91,416	51,000	47,000	48,410	49,862	51,358
Park - Personnel Services (PW Staff)	-	-	106,980	111,259	115,710	120,338
Park - Material & Services	24,825	19,600	32,400	33,696	35,044	36,446
Park - Capital Outlay	25,774	275,000	205,000	-	250,000	-
Total Park	50,599	294,600	344,380	144,955	400,753	156,784
Public Works - Personnel Services	563,245	580,000	-	-	-	-
Public Works - Material & Services	-	-	-	-	-	-
Total Expenditures	2,742,976	2,937,400	2,303,730	2,158,336	2,453,885	2,314,520
Budgetary Requirements						
Transfers Out	-	-	-	-	-	-
Contingencies	-	-	50,000	100,000	100,000	100,000
Unappropriated Ending Fund Balance	451,683	512,034	438,204	115,605	(162,532)	(456,917)
Total Budgetary Requirements	451,683	512,034	488,204	215,605	(62,532)	(356,917)
Total Uses by Classification	3,194,659	3,449,434	2,791,934	2,373,942	2,391,353	1,957,603
Reconciliation for Parks SDC:						
SDC Balance		192,958				
Charges for Services -SDC		82,000				
Expenses		(120,000)				
Parks SDC Working Capital Carryover	Reserved	154,958				



City of Coburg

Budgetary Funds

Street Fund

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	155,171	130,000	150,000	154,500	159,135	163,909
Intergovernmental	80,038	100,000	110,000	113,300	116,699	120,200
Investment Revenue	3,520	9,000	10,000	10,300	10,609	10,927
Grants and Donations	140,000	748,000	-	-	250,000	-
Charges for Services	161,577	153,000	163,500	175,000	180,250	185,658
Charges for Services -SDC	216,409	80,000	80,000	82,400	84,872	87,418
Other Revenue	2,336	13,000	15,000	15,450	15,914	16,391
Total Revenue	759,051	1,233,000	528,500	550,950	817,479	584,503
Budgetary Sources:						
Working Capital Carryover	957,569	912,135	1,441,367	404,077	(178,792)	(128,735)
Bond Proceeds	999,500	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	1,957,069	912,135	1,441,367	404,077	(178,792)	(128,735)
Total Sources	2,716,120	2,145,135	1,969,867	955,027	638,686	455,768
Expenditures						
Administration Department - Personnel Services			69,930	72,727	75,636	78,662
Administration Department - Material & Services		20,000	5,000	5,200	5,408	5,624
Total Administration		20,000	74,930	77,927	81,044	84,286
Public Works - Personnel Services			133,930	139,287	144,859	150,653
Public Works - Material & Services	121,273	170,900	117,500	122,200	127,088	132,172
Public Works - Capital	1,460,276	245,000	1,050,000	630,000	250,000	-
Total Public Works	1,581,549	415,900	1,301,430	891,487	521,947	282,825
Debt Service:						
Principal		92,060	92,530	93,865	96,230	98,655
Interest		22,341	21,900	20,540	18,200	15,750
Total Debt Service		114,401	114,430	114,405	114,430	114,405
Total Expenditures	1,581,549	550,301	1,490,790	1,083,819	717,421	481,516
Budgetary Requirements						
Transfers Out	222,436	153,467	25,000	-	-	-
Contingencies	-	-	50,000	50,000	50,000	50,000
Unappropriated Ending Fund Balance	912,135	1,441,367	404,077	(178,792)	(128,735)	(75,748)
Total Budgetary Requirements	1,134,571	1,594,834	479,077	(128,792)	(78,735)	(25,748)
Total Uses by Classification	2,716,120	2,145,135	1,969,867	955,027	638,686	455,768

Reconciliation for Street SDC:	
SDC Balance	636,162
Charges for Services -SDC	80,000
Expenses	(150,000)
Street SDC Working Capital Carryover	Reserved 566,162



City of Coburg

Budgetary Funds Water Fund FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Investment Revenue	38,294	60,000	65,000	66,950	68,959	71,027
Grants and Donations	-	-	-	-	500,000	-
Charges for Services	936,830	864,000	896,000	922,880	950,566	979,083
Charges for Services -SDC	154,799	76,500	76,500	78,795	81,159	83,594
Other Revenue	3,650	-	-	-	-	-
Total Revenue	1,133,573	1,000,500	1,037,500	1,068,625	1,600,684	1,133,704
Budgetary Sources:						
Working Capital Carryover	1,717,503	1,153,403	2,110,020	1,503,020	696,757	957,573
Bond Proceeds	810,234	1,800,000	1,200,000	400,000	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	2,527,737	2,953,403	3,310,020	1,903,020	696,757	957,573
Total Sources	3,661,310	3,953,903	4,347,520	2,971,645	2,297,441	2,091,277
Expenditures						
Administration Department - Personnel Services	-	-	69,930	72,727	75,636	78,662
Administration Department - Material & Services	-	1,500	3,000	3,120	3,245	3,375
Total Administration	-	1,500	72,930	75,847	78,881	82,036
Public Works - Personnel Services	-	-	157,970	164,289	170,860	177,695
Public Works - Material & Services	113,749	155,500	138,800	144,352	150,126	156,131
Public Works - Capital	1,896,814	1,150,000	2,140,000	1,500,000	500,000	250,000
Total Public Works	2,010,563	1,305,500	2,436,770	1,808,641	820,986	583,826
Debt Service:						
Principal	170,000	75,000	80,000	180,000	225,000	225,000
Interest	17,150	7,050	4,800	10,400	15,000	15,000
Total Debt Service	187,150	82,050	84,800	190,400	240,000	240,000
Total Expenditures	2,197,713	1,389,050	2,594,500	2,074,888	1,139,868	905,862
Budgetary Requirements						
Transfers Out	310,194	454,833	50,000	-	-	-
Contingencies	-	-	200,000	200,000	200,000	200,000
Unappropriated Ending Fund Balance	1,153,403	2,110,020	1,503,020	696,757	957,573	985,415
Total Budgetary Requirements	1,463,597	2,564,853	1,753,020	896,757	1,157,573	1,185,415
Total Uses by Classification	3,661,310	3,953,903	4,347,520	2,971,645	2,297,441	2,091,277

Reconciliation for Water SDC:	
SDC Balance	28,721
Charges for Services -SDC	76,500
Expenses	-
Water SDC Working Capital Carryover	Reserved 105,221



City of Coburg

Budgetary Funds

Wastewater Fund

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Intergovernmental	375,000	375,000	375,000	375,000	375,000	375,000
Investment Revenue	36,146	2,000	3,000	3,090	3,183	3,278
Grants and Donations	-	-	-	-	-	-
Charges for Services	847,931	826,000	851,000	978,650	1,125,448	1,294,265
Charges for Services -SDC	187,296	128,000	130,000	133,900	137,917	142,055
Other Revenue	62,398	10,000	15,000	1,000	1,030	1,061
Total Revenue	1,508,771	1,341,000	1,374,000	1,491,640	1,642,577	1,815,658
Budgetary Sources:						
Working Capital Carryover	2,175,727	2,153,078	1,670,833	1,120,423	870,715	304,170
Bond Proceeds	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	2,175,727	2,153,078	1,670,833	1,120,423	870,715	304,170
Total Sources	3,684,498	3,494,078	3,044,833	2,612,063	2,513,292	2,119,828
Expenditures						
Administration Department - Personnel Services	-	-	46,640	48,506	50,446	52,464
Administration Department - Material & Services	-	1,000	2,500	2,600	2,704	2,812
Total Administration	-	1,000	49,140	51,106	53,150	55,276
Public Works - Personnel Services	-	-	210,620	219,045	227,807	236,919
Public Works - Material & Services	272,661	242,500	304,800	316,992	329,672	342,859
Public Works - Capital	1,800	275,000	205,000	-	450,000	100,000
Total Public Works	274,461	517,500	720,420	536,037	1,007,478	679,777
Debt Service:						
Principal	630,542	640,201	644,900	654,640	659,420	669,300
Interest	280,242	232,993	259,950	249,566	239,074	224,195
Total Debt Service	910,784	873,194	904,850	904,206	898,494	893,495
Total Expenditures	1,185,245	1,391,694	1,674,410	1,491,348	1,959,122	1,628,548
Budgetary Requirements						
Transfers Out	346,175	431,551	50,000	50,000	50,000	50,000
Contingencies	-	-	200,000	200,000	200,000	200,000
Unappropriated Ending Fund Balance	2,153,078	1,670,833	1,120,423	870,715	304,170	241,280
Total Budgetary Requirements	2,499,253	2,102,384	1,370,423	1,120,715	554,170	491,280
Total Uses by Classification	3,684,498	3,494,078	3,044,833	2,612,063	2,513,292	2,119,828

Reconciliation for Sewer SDC:	
SDC Balance	1,230,364
Charges for Services -SDC	128,000
Expenses	-
Sewer SDC Working Capital Carryover	Reserved 1,358,364



City of Coburg

Department Administration

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Expenditures						
General Fund						
Administration Department - Personnel Services	508,075	530,000	279,590	290,774	302,405	314,501
Administration Department - Materials & Services	245,584	238,250	252,200	262,288	272,780	283,691
	753,659	768,250	531,790	553,062	575,184	598,191
Street Fund						
Administration Department - Personnel Services	-	-	69,930	72,727	75,636	78,662
Administration Department - Materials & Services	-	20,000	5,000	5,200	5,408	5,624
	-	20,000	74,930	77,927	81,044	84,286
Water Fund						
Administration Department - Personnel Services	-	-	69,930	72,727	75,636	78,662
Administration Department - Materials & Services	-	1,500	3,000	3,120	3,245	3,375
	-	1,500	72,930	75,847	78,881	82,036
Sewer Fund						
Administration Department - Personnel Services	-	-	46,640	48,506	50,446	52,464
Administration Department - Materials & Services	-	1,000	2,500	2,600	2,704	2,812
	-	1,000	49,140	51,106	53,150	55,276
Total for Administration	753,659	790,750	728,790	757,942	788,259	819,790
Administration Department - Personnel Services	508,075	530,000	466,090	484,734	504,123	524,288
Administration Department - Materials & Services	245,584	260,750	262,700	273,208	284,136	295,502
Total for Administration	753,659	790,750	728,790	757,942	788,259	819,790



City of Coburg
 Department
Public Works
 FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Expenditures						
General Fund						
Public Works - Personnel Services	563,245	580,000	106,980	111,259	115,710	120,338
Public Works - Material & Services	-	-	-	-	-	-
Public Works - Capital	-	-	-	-	-	-
	563,245	580,000	106,980	111,259	115,710	120,338
Street Fund						
Public Works - Personnel Services	-	-	133,930	139,287	144,859	150,653
Public Works - Material & Services	121,273	170,900	117,500	122,200	127,088	132,172
Public Works - Capital	1,460,276	245,000	1,050,000	630,000	250,000	-
	1,581,549	415,900	1,301,430	891,487	521,947	282,825
Water Fund						
Public Works - Personnel Services	-	-	157,970	164,289	170,860	177,695
Public Works - Material & Services	113,749	155,500	138,800	144,352	150,126	156,131
Public Works - Capital	1,896,814	1,150,000	2,140,000	1,500,000	500,000	250,000
	2,010,563	1,305,500	2,436,770	1,808,641	820,986	583,826
Sewer Fund						
Public Works - Personnel Services	-	-	210,620	219,045	227,807	236,919
Public Works - Material & Services	272,661	242,500	304,800	316,992	329,672	342,859
Public Works - Capital	1,800	275,000	205,000	-	450,000	100,000
	274,461	517,500	720,420	536,037	1,007,478	679,777
Total for Public Works	4,429,818	2,818,900	4,565,600	3,347,424	2,466,121	1,666,766
Public Works - Personnel Services	563,245	580,000	609,500	633,880	659,235	685,605
Public Works - Material & Services	507,683	568,900	561,100	583,544	606,886	631,161
Public Works - Capital	3,358,890	1,670,000	3,395,000	2,130,000	1,200,000	350,000
Total for Public Works	4,429,818	2,818,900	4,565,600	3,347,424	2,466,121	1,666,766



City of Coburg

Resources and Uses
City Wide
FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	1,060,339	1,075,000	1,146,000	1,200,300	1,257,225	1,316,904
Intergovernmental	530,018	532,000	546,000	551,130	556,414	561,856
Franchise Fees	223,908	258,500	279,300	293,265	307,928	323,325
Licenses, Permits & Fees	170,558	126,000	141,000	148,050	155,453	163,225
Fines and Forfeitures	104,895	80,500	100,500	105,525	110,801	116,341
Investment Revenue	89,825	85,000	124,500	130,290	134,199	138,225
Grants and Donations	270,687	1,034,500	355,000	-	1,000,000	-
Charges for Services	2,002,028	1,933,400	2,019,100	2,188,388	2,371,478	2,577,676
Charges for Services -SDC	703,580	366,500	704,500	725,045	748,539	772,826
Other Revenue	122,715	41,000	45,500	32,260	33,070	33,901
Total Revenue	5,278,554	5,532,400	5,461,400	5,374,253	6,675,106	6,004,278
Budgetary Resources:						
Working Capital Carryover	5,289,495	4,670,299	7,918,959	5,816,929	4,232,790	4,087,600
Bond Proceeds	1,809,734	1,800,000	1,200,000	400,000	-	-
Transfer In	878,804	1,039,851	125,000	50,000	50,000	50,000
Total Budgetary Sources	7,978,033	7,510,150	9,243,959	6,266,929	4,282,790	4,137,600
Total Resources	13,256,587	13,042,550	14,705,359	11,641,182	10,957,896	10,141,878

Operating Expenditures:						
Personnel Services	1,916,340	1,929,000	1,996,100	2,075,944	2,126,096	2,211,140
Materials and Services	1,224,313	1,269,100	1,313,000	1,364,637	1,412,926	1,468,506
Debt Service	1,128,083	1,099,345	1,133,330	1,237,811	1,281,274	1,280,800
Total Expenditure	4,268,736	4,297,445	4,442,430	4,678,392	4,820,296	4,960,446
Capital Construction						
Capital Outlay	3,438,747	1,971,000	3,621,000	2,130,000	1,450,000	370,000
	7,707,483	6,268,445	8,063,430	6,808,392	6,270,296	5,330,446
						Sub-Total
Budgetary Requirements						
Transfers Out	878,805	1,039,851	125,000	50,000	50,000	50,000
Contingencies	-	-	700,000	550,000	550,000	550,000
Unappropriated Ending Fund Balance	4,670,299	5,734,254	5,816,929	4,232,790	4,087,600	4,211,432
Total Budgetary Requirements	5,549,104	6,774,105	6,641,929	4,832,790	4,687,600	4,811,432
Total Uses by Classification						
	13,256,587	13,042,550	14,705,359	11,641,182	10,957,896	10,141,878



City of Coburg

Budgetary Funds

General Fund

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	905,168	945,000	996,000	1,045,800	1,098,090	1,152,995
Intergovernmental	74,980	57,000	61,000	62,830	64,715	66,656
Franchise Fees	223,908	258,500	279,300	293,265	307,928	323,325
Licenses, Permits & Fees	170,558	126,000	141,000	148,050	155,453	163,225
Fines and Forfeitures	104,895	80,500	100,500	105,525	110,801	116,341
Investment Revenue	11,865	14,000	15,000	15,450	15,914	16,391
Grants and Donations	130,687	286,500	355,000	-	250,000	-
Charges for Services	55,691	90,400	108,600	111,858	115,214	118,670
Charges for Services -SDC	145,076	82,000	83,000	87,150	91,508	96,083
Other Revenue	54,331	18,000	15,500	15,810	16,126	16,449
Total Revenue	1,877,159	1,957,900	2,154,900	1,885,738	2,225,748	2,070,135
Budgetary Sources:						
Working Capital Carryover	438,696	451,683	512,034	438,204	115,605	(162,532)
Bond Proceeds	-	-	-	-	-	-
Transfer In	878,804	1,039,851	125,000	50,000	50,000	50,000
Total Budgetary Sources	1,317,500	1,491,534	637,034	488,204	165,605	(12,532)
Total Sources	3,194,659	3,449,434	2,791,934	2,373,942	2,391,353	1,957,603
Expenditures						
Administration Department - Personnel Services	508,075	530,000	279,590	290,774	302,405	314,501
Administration Department - Materials & Services	245,584	238,250	252,200	262,288	272,780	283,691
Total Administration	753,659	768,250	531,790	553,062	575,184	598,191
Facility Management Department - Materials & Services	81,932	78,300	84,500	87,880	91,395	95,051
Facility Management Department - Capital Outlay	-	10,000	15,000	-	-	-
Total Facility	81,932	88,300	99,500	87,880	91,395	95,051
Planning Department - Personnel Services	62,566	72,000	84,370	87,745	87,745	91,255
Planning Department - Material & Services	126,462	118,750	129,500	134,680	134,680	140,067
Total Planning	189,028	190,750	213,870	222,425	222,425	231,322

Police Department - Personnel Services	630,476	625,000	706,150	734,396	734,396	763,772
Police Department - Material & Services	144,169	142,200	154,500	160,680	167,107	173,791
Police Department - Capital Outlay	54,083	16,000	6,000	-	-	20,000
Total Police	828,728	783,200	866,650	895,076	901,503	957,563
Municipal Court - Personnel Services	119,593	122,000	129,990	135,190	140,597	146,221
Municipal Court - Material & Services	34,627	29,600	41,300	42,539	43,815	45,130
Total Municipal Court	154,220	151,600	171,290	177,729	184,412	191,351
Economic Development - Personnel Services	32,385	-	-	-	-	-
Economic Development - Material & Services	59,031	51,000	47,000	48,410	49,862	51,358
Total Economic Development	91,416	51,000	47,000	48,410	49,862	51,358
Park - Personnel Services (PW Staff)	-	-	106,980	111,259	115,710	120,338
Park - Material & Services	24,825	19,600	32,400	33,696	35,044	36,446
Park - Capital Outlay	25,774	275,000	205,000	-	250,000	-
Total Park	50,599	294,600	344,380	144,955	400,753	156,784
Public Works - Personnel Services	563,245	580,000	-	-	-	-
Public Works - Material & Services	-	-	-	-	-	-
Debt Service:						
Principal	15,000	15,000	15,000	15,000	15,000	20,000
Interest	15,149	14,700	14,250	13,800	13,350	12,900
Total Debt Service	30,149	29,700	29,250	28,800	28,350	32,900
Total Expenditures	2,742,976	2,937,400	2,303,730	2,158,336	2,453,885	2,314,520
Budgetary Requirements						
Transfers Out	-	-	-	-	-	-
Contingencies	-	-	50,000	100,000	100,000	100,000
Unappropriated Ending Fund Balance	451,683	512,034	438,204	115,605	(162,532)	(456,917)
Total Budgetary Requirements	451,683	512,034	488,204	215,605	(62,532)	(356,917)
Total Uses by Classification	3,194,659	3,449,434	2,791,934	2,373,942	2,391,353	1,957,603
Reconciliation for Parks SDC:						
SDC Balance		192,958				
Charges for Services -SDC		82,000				
Expenses		(120,000)				
Parks SDC Working Capital Carryover	Reserved	154,958				



City of Coburg

Budgetary Funds Street Fund FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	155,171	130,000	150,000	154,500	159,135	163,909
Intergovernmental	80,038	100,000	110,000	113,300	116,699	120,200
Investment Revenue	3,520	9,000	10,000	10,300	10,609	10,927
Grants and Donations	140,000	748,000	-	-	250,000	-
Charges for Services	161,577	153,000	163,500	175,000	180,250	185,658
Charges for Services -SDC	216,409	80,000	80,000	82,400	84,872	87,418
Other Revenue	2,336	13,000	15,000	15,450	15,914	16,391
Total Revenue	759,051	1,233,000	528,500	550,950	817,479	584,503
Budgetary Sources:						
Working Capital Carryover	957,569	912,135	1,441,367	404,077	(178,792)	(128,735)
Bond Proceeds	999,500	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	1,957,069	912,135	1,441,367	404,077	(178,792)	(128,735)
Total Sources	2,716,120	2,145,135	1,969,867	955,027	638,686	455,768
Expenditures						
Administration Department - Personnel Services			69,930	72,727	75,636	78,662
Administration Department - Material & Services		20,000	5,000	5,200	5,408	5,624
Total Administration		20,000	74,930	77,927	81,044	84,286
Public Works - Personnel Services			133,930	139,287	144,859	150,653
Public Works - Material & Services	121,273	170,900	117,500	122,200	127,088	132,172
Public Works - Capital	1,460,276	245,000	1,050,000	630,000	250,000	250,000
Total Public Works	1,581,549	415,900	1,301,430	891,487	521,947	282,825

Debt Service:								
Principal		92,060	92,530	93,865	96,230	98,655		
Interest		22,341	21,900	20,540	18,200	15,750		
		114,401	114,430	114,405	114,430	114,405		
Total Debt Service								
	1,581,549	550,301	1,490,790	1,083,819	717,421	481,516		
Budgetary Requirements								
Transfers Out	222,436	153,467	25,000	-	-	-		
Contingencies	-		50,000	50,000	50,000	50,000		
Unappropriated Ending Fund Balance	912,135	1,441,367	404,077	(178,792)	(128,735)	(75,748)		
Total Budgetary Requirements	1,134,571	1,594,834	479,077	(128,792)	(78,735)	(25,748)		
Total Uses by Classification	2,716,120	2,145,135	1,969,867	955,027	638,686	455,768		

Reconciliation for Street SDC:	
SDC Balance	636,162
Charges for Services -SDC Expenses	80,000
	(150,000)
Street SDC Working Capital Carryover	Reserved
	566,162



City of Coburg

Budgetary Funds

Water Fund

FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Investment Revenue	38,294	60,000	65,000	66,950	68,959	71,027
Grants and Donations	-	-	-	-	500,000	-
Charges for Services	936,830	864,000	896,000	922,880	950,566	979,083
Charges for Services -SDC	154,799	76,500	76,500	78,795	81,159	83,594
Other Revenue	3,650	-	-	-	-	-
Total Revenue	1,133,573	1,000,500	1,037,500	1,068,625	1,600,684	1,133,704
Budgetary Sources:						
Working Capital Carryover	1,717,503	1,153,403	2,110,020	1,503,020	696,757	957,573
Bond Proceeds	810,234	1,800,000	1,200,000	400,000	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	2,527,737	2,953,403	3,310,020	1,903,020	696,757	957,573
Total Sources	3,661,310	3,953,903	4,347,520	2,971,645	2,297,441	2,091,277
Expenditures						
Administration Department - Personnel Services	-	1,500	69,930	72,727	75,636	78,662
Administration Department - Material & Services	-	1,500	3,000	3,120	3,245	3,375
Total Administration	-	1,500	72,930	75,847	78,881	82,036
Public Works - Personnel Services	113,749	155,500	157,970	164,289	170,860	177,695
Public Works - Material & Services	1,896,814	1,150,000	138,800	144,352	150,126	156,131
Public Works - Capital	2,010,563	1,305,500	2,140,000	1,500,000	500,000	250,000
Total Public Works	2,010,563	1,305,500	2,436,770	1,808,641	820,986	583,826

Debt Service:									
Principal	170,000	75,000	80,000	180,000	225,000	225,000			
Interest	17,150	7,050	4,800	10,400	15,000	15,000			
Total Debt Service	187,150	82,050	84,800	190,400	240,000	240,000			
Total Expenditures	2,197,713	1,389,050	2,594,500	2,074,888	1,139,868	905,862			
Budgetary Requirements									
Transfers Out	310,194	454,833	50,000	-	-	-			
Contingencies	-	-	200,000	200,000	200,000	200,000			
Unappropriated Ending Fund Balance	1,153,403	2,110,020	1,503,020	696,757	957,573	985,415			
Total Budgetary Requirements	1,463,597	2,564,853	1,753,020	896,757	1,157,573	1,185,415			
Total Uses by Classification	3,661,310	3,953,903	4,347,520	2,971,645	2,297,441	2,091,277			

Reconciliation for Water SDC:	
SDC Balance	28,721
Charges for Services -SDC Expenses	76,500
Water SDC Working Capital Carryover	-
Reserved	105,221



City of Coburg

Budgetary Funds Wastewater Fund FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Intergovernmental	375,000	375,000	375,000	375,000	375,000	375,000
Investment Revenue	36,146	2,000	3,000	3,090	3,183	3,278
Grants and Donations	-	-	-	-	-	-
Charges for Services	847,931	826,000	851,000	978,650	1,125,448	1,294,265
Charges for Services -SDC	187,296	128,000	130,000	133,900	137,917	142,055
Other Revenue	62,398	10,000	15,000	1,000	1,030	1,061
Total Revenue	1,508,771	1,341,000	1,374,000	1,491,640	1,642,577	1,815,658
Budgetary Sources:						
Working Capital Carryover	2,175,727	2,153,078	1,670,833	1,120,423	870,715	304,170
Bond Proceeds	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	2,175,727	2,153,078	1,670,833	1,120,423	870,715	304,170
Total Sources	3,684,498	3,494,078	3,044,833	2,612,063	2,513,292	2,119,828
Expenditures						
Administration Department - Personnel Services	-	1,000	46,640	48,506	50,446	52,464
Administration Department - Material & Services	-	1,000	2,500	2,600	2,704	2,812
Total Administration	-	1,000	49,140	51,106	53,150	55,276
Public Works - Personnel Services	-	-	210,620	219,045	227,807	236,919
Public Works - Material & Services	272,661	242,500	304,800	316,992	329,672	342,859
Public Works - Capital	1,800	275,000	205,000	-	450,000	100,000
Total Public Works	274,461	517,500	720,420	536,037	1,007,478	679,777

Debt Service:									
Principal	630,542	640,201	644,900	654,640	659,420	669,300			
Interest	280,242	232,993	259,950	249,566	239,074	224,195			
Total Debt Service	910,784	873,194	904,850	904,206	898,494	893,495			
Total Expenditures	1,185,245	1,391,694	1,674,410	1,491,348	1,959,122	1,628,548			
Budgetary Requirements									
Transfers Out	346,175	431,551	50,000	50,000	50,000	50,000			
Contingencies	-		200,000	200,000	200,000	200,000			
Unappropriated Ending Fund Balance	2,153,078	1,670,833	1,120,423	870,715	304,170	241,280			
Total Budgetary Requirements	2,499,253	2,102,384	1,370,423	1,120,715	554,170	491,280			
Total Uses by Classification	3,684,498	3,494,078	3,044,833	2,612,063	2,513,292	2,119,828			

Reconciliation for Sewer SDC:	
SDC Balance	1,230,364
Charges for Services -SDC Expenses	128,000
Sewer SDC Working Capital Carryover	-
Reserved	1,358,364



City of Coburg Department Administration FY 2025 Budget

	FY 2023 Actual	FY 2024 EOY Estimates	FY 2025 Proposed	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Expenditures						
General Fund						
Administration Department - Personnel Services	508,075	530,000	279,590	290,774	302,405	314,501
Administration Department - Materials & Services	245,584	238,250	252,200	262,288	272,780	283,691
	753,659	768,250	531,790	553,062	575,184	598,191
Street Fund						
Administration Department - Personnel Services	-	-	69,930	72,727	75,636	78,662
Administration Department - Materials & Services	-	20,000	5,000	5,200	5,408	5,624
	-	20,000	74,930	77,927	81,044	84,286
Water Fund						
Administration Department - Personnel Services	-	-	69,930	72,727	75,636	78,662
Administration Department - Materials & Services	-	1,500	3,000	3,120	3,245	3,375
	-	1,500	72,930	75,847	78,881	82,036
Sewer Fund						
Administration Department - Personnel Services	-	-	46,640	48,506	50,446	52,464
Administration Department - Materials & Services	-	1,000	2,500	2,600	2,704	2,812
	-	1,000	49,140	51,106	53,150	55,276
Total for Administration	753,659	790,750	728,790	757,942	788,259	819,790
Administration Department - Personnel Services	508,075	530,000	466,090	484,734	504,123	524,288
Administration Department - Materials & Services	245,584	260,750	262,700	273,208	284,136	295,502
Total for Administration	753,659	790,750	728,790	757,942	788,259	819,790



City of Coburg

Department Public Works FY 2025 Budget

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Expenditures						
General Fund						
Public Works - Personnel Services	563,245	580,000	106,980	111,259	115,710	120,338
Public Works - Material & Services	-	-	-	-	-	-
Public Works - Capital	563,245	580,000	106,980	111,259	115,710	120,338
Street Fund						
Public Works - Personnel Services	-	-	133,930	139,287	144,859	150,653
Public Works - Material & Services	121,273	170,900	117,500	122,200	127,088	132,172
Public Works - Capital	1,460,276	245,000	1,050,000	630,000	250,000	-
	1,581,549	415,900	1,301,430	891,487	521,947	282,825
Water Fund						
Public Works - Personnel Services	-	-	157,970	164,289	170,860	177,695
Public Works - Material & Services	113,749	155,500	138,800	144,352	150,126	156,131
Public Works - Capital	1,896,814	1,150,000	2,140,000	1,500,000	500,000	250,000
	2,010,563	1,305,500	2,436,770	1,808,641	820,986	583,826
Sewer Fund						
Public Works - Personnel Services	-	-	210,620	219,045	227,807	236,919
Public Works - Material & Services	272,661	242,500	304,800	316,992	329,672	342,859
Public Works - Capital	1,800	275,000	205,000	-	450,000	100,000
	274,461	517,500	720,420	536,037	1,007,478	679,777
Total for Public Works	4,429,818	2,818,900	4,565,600	3,347,424	2,466,121	1,666,766
Public Works - Personnel Services	563,245	580,000	609,500	633,880	659,235	685,605
Public Works - Material & Services	507,683	568,900	561,100	583,544	606,886	631,161
Public Works - Capital	3,358,890	1,670,000	3,395,000	2,130,000	1,200,000	350,000
Total for Public Works	4,429,818	2,818,900	4,565,600	3,347,424	2,466,121	1,666,766



City of Coburg

Framework for Continued Progress

The Coburg City Council exists to support the needs and desires of the community by providing critical core services such as clean drinking water, wastewater treatment, public safety and transportation and parks systems. The Council is responsible for ensuring all operations and infrastructure funds are maximized to meet the current and future needs of the community.

To meet these objectives, the 2024 City Council has organized the City's work into the following categories and intends to develop a measurement and reporting system to track and communicate the effectiveness of Council, staff, community and regional partners in its progress over this year and beyond.

Our Community

Community Safety, Economy, Livability & Engagement

Our Natural Resources

Water, Trees & Hazard Mitigation

Our Government

Organizational Health, Development & Effectiveness

Our Utility Systems

Infrastructure Planning, Investment & Management

Our Financial Resources

Financial Planning & Management

I. Our Community

Community Safety, Economy,
Livability & Engagement

1) Emergency Management & Response

Continued and ongoing education, training and acquisition of tools, equipment and technology is critical to ensure City staff are as prepared and equipped to respond both directly and in a support role to all types and scales of emergencies that occur and impact residents and businesses of Coburg. A review of the City's existing Emergency Operations Plan and Continuity of Operations Plan along with the development and implementation of a schedule of event scenario trainings should be prioritized.

2) Community Communication & Engagement Plan

Effective communication and community engagement is an ever-evolving objective. The development of an updated comprehensive communication plan provides a review of existing communication channels (website, social media, etc), identifies inconsistency in the use of the channels and the tools used to develop and distribute content (document templates, videos, signage, etc. Engagement techniques to be reviewed and developed include community surveys, town halls, recognition/appreciation events, City committee structure, scope and duration.

3) Code Compliance Review and Strategy

The development of an agreed upon strategy and structure to equitably, efficiently and effectively achieve compliance with various City ordinances will provide City Council and the community with clarity on the process utilized to prioritize compliance efforts, differentiate proactive vs. reactive (complaint based) compliance and clearly label when efforts transition from compliance to enforcement. The review and resulting strategy will also identify the resources needed to operate the program based on the level of service determined by Council.

4) Economic Support and Development Strategy

Coburg benefits greatly from the economic development efforts of its regional and state-level partners. Development of a local staff level strategy provides base level support for existing and future Coburg businesses and gives Council and staff a clear understanding of its role as well as the level of staff resources required to implement the program at the level selected by Council. The recent establishment of Coburg Main Street provides renewed opportunity for engagement and programming to support and expand retail, food service and other business sectors. The recently annexed 107acre light industrial lands to the east of I-5 provide an opportunity to examine and plan for water and wastewater infrastructure expansion to support valuable job and valuation growth in Coburg's light industrial sector.

II. Our Natural Resources

1) Parks and Open Space Master Plan Review

Coburg has developed and utilized a Parks and Open Space Master Plan to guide the development of its existing and future park and open space lands. The full plan was adopted in 2005 and was most recently updated in 2019. Continued success, support and enjoyment of Coburg's park system requires periodic review of the master plan to evaluate policy outcomes, management/maintenance discoveries and issues to resolve, prior and future demographic forecasts, regulatory changes and funding/resources required to maintain the level of service desired and expected from the Council and the community. Options available to Council and the community for continued investment in the care, maintenance and desired expansion of the park system should also be a component of this review.

2) Long Range Planning – Land Use and Transportation

Coburg must soon resolve its current state land use challenges relating to its availability of lands, primarily residential, for future growth. All local jurisdictions in Oregon must plan for and maintain lands available for inclusion into their city limits via annexation through the use of an urban growth boundary. Coburg does not currently have any lands designated for future urban growth (city limits boundary line = urban growth boundary line). The first step in determining the need, scale and type of land needed is by completing a Buildable Lands Inventory (BLI). This analysis examines the full build-out potential for lands already within the City limits and calculates the amount of residential, commercial and/or industrial land that must be created within the urban growth boundary.

The BLI analysis feeds into the transportation future planning needs of the City, culminating in the Transportation System Plan (TSP). Future growth and its impact on transportation, water/wastewater infrastructure, public safety and parks systems all converge in the City's Comprehensive Plan, a state mandated long range planning tool that both Staff and the Planning Commission will be reviewing with the objective of prioritizing potential revisions and updates that it will recommend Council consider undertaking in future years.

3) Tree Management and Maintenance Plan – Public and Private Property

Short- and long-term community impacts of wind and ice weather events are heavily influenced and affected by tree related damage. Downed trees and major tree limbs cause power and internet outages, obstruct travel lanes for emergency vehicles and pose significant risk to human life. An action plan and funding to evaluate, remove and trim the tree canopy throughout the community is a valuable community risk reduction opportunity. Emergency management/Risk Reduction Grant funding may be a potential source of funds.

4) Vegetation Management and Maintenance Plan

Significant resources are expended to manage vegetation within all public lands in Coburg, primarily in three categories; formal, landscaped park lands, open space (wetlands, trails) and unimproved rights of way and natural storm water areas. To maintain current desired service levels for vegetation management, a different approach and deployment of resources will need to be developed. A management and maintenance plan examines current conditions, develops options for physical alterations that improves the efficiency of maintenance operations while maintaining or enhancing an areas visual and functional appeal and establishes schedules, costs and priorities for whatever level of resources are allocated to this program.

III. Our Government

1) Technology Assessment and Action Plan

While not typically seen by Council or the community, the operations of the City rely heavily on technology. A technology assessment and action plan provides for a comprehensive review of the existing software, hardware and associated equipment currently in use, its lifecycle value and replacement cost and ongoing service/subscription/maintenance fees.

Assessment categories include: Network and workstation hardware/software, mobile/field devices, financial systems software, Water and Wastewater system SCADA (Supervisory control and data acquisition), software PD body cameras, communications systems, facilities monitoring (alarm, camera, locks). Action plan includes evaluation and budget strategy of alternative technologies, new tech implementation, replacement schedules, etc

2) Codification of Ordinances

Coburg is one of a relatively small number of local municipal governments in Oregon that has not assembled its ordinances and regulations into a formal, unified Municipal Code. The ordinances, resolutions, contracts and other foundational documents that set and guide the operations of the City and regulate a variety of matters throughout the community are all currently properly maintained, stored and retained consistent with state law. The purpose of codification is to organize the disparate ordinances under a cohesive, logical framework of chapters and sections bringing uniformity, ease of access and further transparency of local governance.

3) Human Resources Assessment and Action Plan

Human capital, i.e. City Staff, is the single largest annual financial investment in the annual operating budget. An HR Assessment and Action Plan involves a review and proposed updates to the Employee Handbook, compensation plan, job descriptions, performance review program, as well as the development of an employee wellness program. The Action Plan will include recommendations for both administrative and Council policy level decision making and implementation.

4) Strategic Planning

The annual Council goal setting and workplan retreat and document adoption form a solid base to move the organization and community forward to the development of a Strategic Plan. Formally connecting vision, goals, objectives and actions over a multi-year timeframe that includes measurable benchmarks for tracking progress, cost and outcome is a natural next step in effectively delivering high levels of service that support, protect and enhance the livability of Coburg.

IV. Our Utility Systems

1) Capital Improvements Plan (CIP)

A strong Capital Improvements Plan is a foundational financial planning document for all non-operating investments made by the City for the benefit of the community. The CIP is a multi-year (typically 5-year) plan for any capital infrastructure investments above and beyond operational repair and maintenance. CIP projects typically come from utility infrastructure master plans and other similar long-range system analysis documents. CIP categories include Water System, Wastewater System, Transportation (Streets) System, Storm Drain System, Parks and Open Space, Facilities and major equipment/technology.

A CIP provides Council and the community with a clear understanding of the major investments, timing, costs and reasons for the projects that impact the rates and fees charged to maintain, upgrade and/or replace infrastructure the community relies on as part of their daily lives. The CIP is presented to Council each spring prior to the annual budget process to shape the proposed annual budget presented by the City Administrator to the Budget Committee and ultimately City Council.

2) Wastewater Facility Plan

An update to the full Wastewater System Plan will commence in the spring of 2024 and will continue into the coming fiscal year. This facility plan update will provide staff and Council with a review of the condition of the treatment plant, its current excess capacity, its expected upcoming necessary capital investments and an estimate of it reaching its full capacity requiring an expansion of the plant to add new capacity. This will directly connect with the FY25-26 CIP as a key component of long-term utility infrastructure planning.

3) Storm Water Master Plan

Currently in development, the Storm Water Master Plan will provide similar data and planning forecasts as the above-mentioned Wastewater Plan. The plan will also contain plans for maintaining compliance with increasing state and federal levels of storm drain system regulations. Future infrastructure improvement projects will require funding sources that do not currently exist and this plan will provide baseline costs and will inform rate making decisions that will need to be discussed and determined within the next 18-24 months.

4) Street Preservation and Improvement Strategy Plan

With the successful creation of two local funding sources, the transportation utility fee and the local gas tax, Coburg has implemented aggressive street preservation and improvement work. Costs associated with both preservation and improvement have steadily increased requiring a review of the complete pavement management system analysis of the local street infrastructure to reset the project priorities, reduce the annual project list or determine the required additional funding necessary to maintain the current level of preservation and improvement projects and road miles treated.

V. Our Financial Resources

1) Financial System Training and Utilization

The City's current financial system has the capacity to be further leveraged to improve operational efficiency, ease of financial reporting and housing of more activities and programs within its system that are currently being done in outdated and ineffective ways. To fully utilize the tools available within the system, additional staff training for Finance, Administration and the full management team will be necessary.

2) Debt Service Review and Strategy

The City utilizes debt services for the majority of its infrastructure projects, with most debt located in the water and wastewater funds. Smaller debt service exists in the street fund for road/sidewalk improvement projects and in the general fund for the City Hall facility. While several debt instruments were recently refinanced, a review of the terms of the refinanced debt and an assessment of available refinancing opportunities would be prudent, as well as the development of a debt strategy by fund to maintain maximum flexibility to utilize additional debt service to fund necessary infrastructure projects prior to the retirement date of the existing debt.

3) Financial Policies and Procedures Update

The current Financial Policies and Accounting Procedures document has recently been reviewed by the Finance/Audit committee and staff intends to incorporate their input and recommendations into its review and updating of the document. The setting of minimum fund balance targets, a discussion of the benefits/implications of a Reserve Fund and the separation of Financial Policies (resolution of Council) from Accounting Procedures (internal) are some of the key issues of the update process.

4) Long-term (10 yr) Revenue Needs Forecast

As noted in the prior year budget cycle, revenues across all funds will continue to strain to maintain current levels of service and may be limited in the amount of additional debt service each fund can take on to facilitate needed infrastructure projects. This is most acute in the general fund, as revenue streams do not keep pace with the rise in expenditures needed to maintain status quo operations for Police, Parks, Planning, Municipal Court and general government (Admin).

A long-term revenue needs forecast examines the diminishing ratio of revenue to expense in each fund and estimates when the fund goes "in the red" if no changes are made to either the revenue or expense trajectory of each fund. In parallel to this forecast, new revenue sources for each fund are identified and inserted into the long-term budget with multiple scenarios to provide Council with a sense of the scale of options available for the generation of new revenue and its impact on service levels and capital projects.



Salary and Classification Schedule

FY 2024-25 Proposed

CPI - U 3.3%

		Step											
		1	2	3	4	5	6	7	8	9	10	11	12
Administration		Nonrelated Contract											
City Administrator		41.11	41.93	42.77	43.62	44.50	45.39	46.29	47.22	48.17	49.13	50.11	51.11
Finance Director	Exempt - Supervisor	85,506	87,216	88,960	90,739	92,554	94,405	96,293	98,219	100,184	102,187	104,231	106,316
Accountant	Exempt	24.47	24.96	25.46	25.97	26.49	27.02	27.56	28.11	28.67	29.25	29.83	30.43
	Non-Exempt	50,901	51,919	52,957	54,017	55,097	56,199	57,323	58,469	59,639	60,832	62,048	63,289
City Recorder/Executive Assistant to CA & City Council	Exempt - Supervisor	41.11	41.93	42.77	43.62	44.50	45.39	46.29	47.22	48.17	49.13	50.11	51.11
Utility Billing Specialist	Non-Exempt	85,506	87,216	88,960	90,739	92,554	94,405	96,293	98,219	100,184	102,187	104,231	106,316
	Non-Exempt	23.99	24.47	24.96	25.46	25.97	26.48	27.01	27.55	28.11	28.67	29.24	29.83
Administrative/Department Specialist	Non-Exempt	49,895	50,893	51,911	52,949	54,008	55,088	56,190	57,314	58,460	59,629	60,922	62,038
	Non-Exempt	21.39	21.81	22.25	22.70	23.15	23.61	24.09	24.57	25.06	25.56	26.07	26.59
Administrative Assistant 2	Non-Exempt	44,485	45,375	46,283	47,208	48,152	49,115	50,098	51,100	52,122	53,164	54,227	55,312
	Non-Exempt	20.65	21.06	21.48	21.91	22.35	22.79	23.25	23.72	24.19	24.67	25.17	25.67
Administrative Assistant 1	Non-Exempt	42,943	43,802	44,678	45,571	46,483	47,412	48,361	49,328	50,314	51,321	52,347	53,394
	Non-Exempt	19.46	19.85	20.25	20.65	21.07	21.49	21.92	22.36	22.80	23.26	23.73	24.20
Administrative Assistant - Temporary	Non-Exempt	40,484	41,294	42,119	42,962	43,821	44,698	45,591	46,503	47,433	48,382	49,350	50,337
	Non-Exempt	15.71	16.03	16.35	16.67	17.01	17.35	17.69	18.05	18.41	18.78	19.15	19.54
	Non-Exempt	32,682	33,336	34,003	34,683	35,376	36,084	36,805	37,542	38,292	39,058	39,839	40,636
Court													
Court Administrator	Exempt	31.60	32.23	32.87	33.53	34.20	34.89	35.58	36.30	37.02	37.76	38.52	39.29
	Exempt	65,722	67,037	68,377	69,745	71,140	72,562	74,014	75,494	77,004	78,544	80,115	81,717
Police													
Police Chief	Exempt - Supervisor	48.41	49.37	50.36	51.37	52.40	53.44	54.51	55.60	56.72	57.85	59.01	60.19
	Exempt - Supervisor	100,684	102,698	104,752	106,847	108,984	111,164	113,387	115,655	117,968	120,327	122,734	125,188
Police Sergeant	Non-Exempt - Supervisor	40.12	40.92	41.74	42.58	43.43	44.30	45.18	46.09	47.01	47.95	48.91	49.88
	Non-Exempt - Supervisor	83,449	85,118	86,821	88,557	90,328	92,135	93,977	95,857	97,774	99,729	101,724	103,759
Police Officer 1	Non-Exempt	31.01	31.63	32.26	32.90	33.56	34.23	34.92	35.62	36.33	37.06	37.80	38.55
	Non-Exempt	64,493	65,782	67,098	68,440	69,809	71,205	72,629	74,082	75,563	77,075	78,616	80,188
Police Department Technician	Non-Exempt	25.63	26.15	26.67	27.20	27.75	28.30	28.87	29.44	30.03	30.63	31.25	31.87
	Non-Exempt	53,315	54,382	55,469	56,579	57,710	58,864	60,042	61,243	62,467	63,717	64,991	66,291
Reserve Officer	On-Call officer only (60 hours PY)	21.41	21.84	22.27	22.72	23.17	23.64	24.11	24.59	25.08	25.59	26.10	26.62
	Non-Exempt	44,530	45,421	46,329	47,256	48,201	49,165	50,148	51,151	52,174	53,218	54,282	55,368
Planning													
Planner/Development Director	Non-Exempt	33.89	34.56	35.26	35.96	36.68	37.41	38.16	38.92	39.70	40.50	41.31	42.13
	Non-Exempt	70,484	71,893	73,331	74,798	76,294	77,820	79,376	80,963	82,583	84,234	85,919	87,637
Staff Planner/Development	Non-Exempt	25.07	25.57	26.09	26.61	27.14	27.68	28.24	28.80	29.38	29.97	30.56	31.18
	Non-Exempt	52,153	53,196	54,260	55,345	56,452	57,581	58,733	59,907	61,105	62,328	63,574	64,846
Public Works													
Public Works Director	Exempt - Supervisor	41.59	42.42	43.27	44.14	45.02	45.92	46.84	47.78	48.73	49.71	50.70	51.71
	Exempt - Supervisor	86,512	88,242	90,007	91,807	93,643	95,516	97,426	99,375	101,362	103,390	105,457	107,566
Public Works Supervisor	Exempt - Supervisor	31.01	31.63	32.26	32.90	33.56	34.23	34.92	35.62	36.33	37.06	37.80	38.55
	Exempt - Supervisor	64,493	65,782	67,098	68,440	69,809	71,205	72,629	74,082	75,563	77,075	78,616	80,188
Public Works Operator 3	Non-Exempt	27.60	28.15	28.71	29.29	29.87	30.47	31.08	31.70	32.34	32.98	33.64	34.32
	Non-Exempt	57,406	58,554	59,725	60,920	62,138	63,381	64,649	65,942	67,261	68,606	69,978	71,377
Public Works Operator 2	Non-Exempt	24.18	24.67	25.16	25.66	26.17	26.70	27.23	27.78	28.33	28.90	29.48	30.07
	Non-Exempt	50,298	51,303	52,330	53,376	54,444	55,533	56,643	57,776	58,932	60,110	61,312	62,539
Public Works Operator 1	Non-Exempt	21.58	22.01	22.45	22.90	23.36	23.83	24.30	24.79	25.29	25.79	26.31	26.83
	Non-Exempt	44,888	45,785	46,701	47,635	48,588	49,560	50,551	51,562	52,593	53,645	54,718	55,812
Public Works Seasonal Worker	Non-Exempt	15.71	16.03	16.35	16.67	17.01	17.35	17.69	18.05	18.41	18.78	19.15	19.54
	Non-Exempt	32,682	33,336	34,003	34,683	35,376	36,084	36,805	37,542	38,292	39,058	39,839	40,636

FY 2024 Budget **FY 2024 EOY - Estimates** **FY 2025 Proposed Budget Name** **Rev/Expense** **Fund** **Category** **Department**

920,000.00	900,000.00	951,000.00	Revenue	General Fund	Taxes	General
25,000.00	15,000.00	15,000.00	Revenue	General Fund	Taxes	General
22,000	30,000.00	30,000.00	Revenue	General Fund	Taxes	Economic Dev
23,500.00	23,000.00	25,000.00	Revenue	General Fund	Intergovernmental	General
950.00	1,000.00	1,000.00	Revenue	General Fund	Intergovernmental	General
26,675.00	26,000.00	28,000.00	Revenue	General Fund	Intergovernmental	General
8,000	7,000.00	7,000.00	Revenue	General Fund	Intergovernmental	Planning
175,000.00	150,000.00	165,000.00	Revenue	General Fund	Franchise	General
59,100.00	60,000.00	65,000.00	Revenue	General Fund	Franchise	General
32,000.00	35,000.00	36,000.00	Revenue	General Fund	Franchise	General
8,200.00	8,500.00	8,500.00	Revenue	General Fund	Franchise	General
3,100.00	3,000.00	2,800.00	Revenue	General Fund	Franchise	General
2,000.00	2,000.00	2,000.00	Revenue	General Fund	Franchise	General
2,500.00	500.00	2,500.00	Revenue	General Fund	Permits	General
16,515	6,000.00	8,000.00	Revenue	General Fund	Permits	Planning
144,356	70,000.00	75,000.00	Revenue	General Fund	Permits	Planning
15,000	12,000.00	12,000.00	Revenue	General Fund	Permits	Planning
8,500	7,000.00	8,000.00	Revenue	General Fund	Permits	Planning
5,276	10,000.00	10,000.00	Revenue	General Fund	Permits	Planning
1,000.00	500.00	500.00	Revenue	General Fund	Permits	General
50,403.00	20,000.00	25,000.00	Revenue	General Fund	Permits	General
85,000	50,000.00	65,000.00	Revenue	General Fund	Fines	Court
35,000	30,000.00	35,000.00	Revenue	General Fund	Fines	Court
200	500	500	Revenue	General Fund	Fines	Court
500	0	0	Revenue	General Fund	Fines	Court
1,500.00	14,000.00	15,000.00	Revenue	General Fund	Interest	General
25,000.00	10,000.00	15,000.00	Revenue	General Fund	Grants	General
332,500	275,000	325,000	Revenue	General Fund	Grants	Park Fund
2,500	1,000	8,000	Revenue	General Fund	Grants	Planning
4,000	500	1,000	Revenue	General Fund	Grants	Police
8,000	0	6,000	Revenue	General Fund	Grants	Police
3,500.00	4,200.00	4,500.00	Revenue	General Fund	Charges for Services	General
1,500.00	1,200	1,000	Revenue	General Fund	Charges for Services	General
1,500	1,000	1,000	Revenue	General Fund	Charges for Services	Park Fund
5,775.00	12,000.00	12,000.00	Revenue	General Fund	Charges for Services	General
200.00	0	0	Revenue	General Fund	Charges for Services	General
22,000	36,000	38,000	Revenue	General Fund	Charges for Services	Economic Dev
2,500	1,500	0	Revenue	General Fund	Charges for Services	Economic Dev
2,575	0	0	Revenue	General Fund	Charges for Services	Police
900	500	500	Revenue	General Fund	Charges for Services	Police
5,000	2,000	2,500	Revenue	General Fund	Charges for Services	Police
26,880	27,000	35,000	Revenue	General Fund	Charges for Services	Police
7,500	0	4,000	Revenue	General Fund	Charges for Services	Police
2,500	5,000	10,000	Revenue	General Fund	Charges for Services	Police
150	0	100	Revenue	General Fund	Charges for Services	Police
500	1,800	2,000	Revenue	General Fund	Miscellaneous	Police
1,000	3,200	2,000	Revenue	General Fund	Miscellaneous	Police
1,500.00	500	500	Revenue	General Fund	Miscellaneous	General
4,500.00	12,000	6,000	Revenue	General Fund	Miscellaneous	General
1,000	500	5,000	Revenue	General Fund	Miscellaneous	General
451,772	490,000	0	Revenue	General Fund	Transfer In	Park Fund
588,080	530,000	170,390	Revenue	General Fund	Transfer In	General
112,320.00			Expenses	General Fund	PS - Salary	Administration
82,620.00			Expenses	General Fund	PS - Salary	Administration
85,968.00			Expenses	General Fund	PS - Salary	Administration

24,050.00	Office Administration - .6 FTE	Expenses	General Fund	PS - Salary	Administration
57,607.00	Utility Billing Specialist 1.0 FTE	Expenses	General Fund	PS - Salary	Administration
1,500.00	Severance/Vacation Pay/Adjust	Expenses	General Fund	PS - Salary	Administration
26,666.00	FICA/Medicare	Expenses	General Fund	PS - Benefits	Administration
109,000.00	Health Insurance/Dental/Life/LTD/HRA	Expenses	General Fund	PS - Benefits	Administration
74,392	PERS Retirement - ER	Expenses	General Fund	PS - Benefits	Administration
	PERS Retirement - EE	Expenses	General Fund	PS - Benefits	Administration
13,500.00	Workers' Compensation	Expenses	General Fund	PS - Benefits	Administration
7,585	State Transit Tax	Expenses	General Fund	PS - Benefits	Administration
767	Workers Benefit Fund	Expenses	General Fund	Materials	Administration
6,000	Office Expense	Expenses	General Fund	Materials	Administration
14,500	Public Meeting Expense	Expenses	General Fund	Materials	Administration
1,500	Council/Committee/Commission Train	Expenses	General Fund	Materials	Administration
27,000	Audit	Expenses	General Fund	Materials	Administration
20,000	Professional Services	Expenses	General Fund	Materials	Administration
15,000	Legal	Expenses	General Fund	Materials	Administration
34,000	Liability Insurance	Expenses	General Fund	Materials	Administration
18,500	Auto Insurance	Expenses	General Fund	Materials	Administration
20,375	Property Insurance	Expenses	General Fund	Materials	Administration
9,000	Cyber Security Insurance	Expenses	General Fund	Materials	Administration
22,000	Bank Fees	Expenses	General Fund	Materials	Administration
15,000	City Prosecutor	Expenses	General Fund	Materials	Administration
7,500	Mbrships, Dues & Subscriptions	Expenses	General Fund	Materials	Administration
6,000	Travel, Education, Training	Expenses	General Fund	Materials	Administration
6,000	Employee Promotions and Incent	Expenses	General Fund	Materials	Administration
2,000	Volunteer Appreciation	Expenses	General Fund	Materials	Administration
750	Computer/Replacement Expense	Expenses	General Fund	Materials	Administration
2,000	LCOG IT Support Contract	Expenses	General Fund	Materials	Administration
16,640	Miscellaneous	Expenses	General Fund	Materials	Administration
500	Capital Outlay - Broadband Connection	Expenses	General Fund	Capital	Facilities
26,750	Utilities	Expenses	General Fund	Materials	Facilities
14,500	Postage	Expenses	General Fund	Materials	Facilities
6,500	Bathroom and Kitchen Supplies	Expenses	General Fund	Materials	Facilities
600	Telephone	Expenses	General Fund	Materials	Facilities
9,000	Network/Email/Backup	Expenses	General Fund	Materials	Facilities
12,000	Copier Lease/Mainl.	Expenses	General Fund	Materials	Facilities
9,000	Finance Software	Expenses	General Fund	Materials	Facilities
22,000	Building Maint., Supplies	Expenses	General Fund	Materials	Facilities
13,000	Records Storage	Expenses	General Fund	Materials	Facilities
5,500	Salaries	Expenses	General Fund	PS - Salary	Planning
	Planning/Development Manager	Expenses	General Fund	PS - Salary	Planning
51,078	Severance Pay/Vacation	Expenses	General Fund	PS - Salary	Planning
700	Workers' Compensation	Expenses	General Fund	PS - Benefits	Planning
110	FICA/Medicare	Expenses	General Fund	PS - Benefits	Planning
3,762	Health/Dental/Life/LTD/HRA	Expenses	General Fund	PS - Benefits	Planning
9,324	PERS Retirement - ER	Expenses	General Fund	PS - Benefits	Planning
10,432	PERS Retirement - EE	Expenses	General Fund	PS - Benefits	Planning
	Workers' Compensation	Expenses	General Fund	PS - Benefits	Planning
	State Transit Tax	Expenses	General Fund	PS - Benefits	Planning
1,070	Office Expense	Expenses	General Fund	Materials	Planning
500	Inspection Permit Fees	Expenses	General Fund	Materials	Planning
80,400	Building Permit Surcharge	Expenses	General Fund	Materials	Planning
5,500	Professional Serv	Expenses	General Fund	Materials	Planning
15,000	City Attorney	Expenses	General Fund	Materials	Planning
1,500	Bank Fees	Expenses	General Fund	Materials	Planning
7,500	Travel, Education, Training	Expenses	General Fund	Materials	Planning
1,200	Historic Preservation Expense (Granted)	Expenses	General Fund	Materials	Planning
1,000	Advertising, Legal Notices	Expenses	General Fund	Materials	Planning
1,500		Expenses	General Fund	Materials	Planning
0		Expenses	General Fund	Materials	Planning

117,084
159,707
105,452
1,500
5,000
53,173
2,500
31,872
108,238
95,190
9,066
920
7,500
8,000
2,500
1,500
8,000
15,000
8,570
4,120
4,285
3,214
1,200
550
66,000
4,500
6,000
15,450
2,400
8,240
1,200
1,500
1,500
1,000
900
1,000
1,800
9,500
2,000
2,000
12,000
75,131
1,000
160
5,534
27,112
17,030
1,565
1,000
500
150

625,000	379,960	Salaries	Expenses	General Fund	PS - Salary	Police
		Chief of Police	Expenses	General Fund	PS - Salary	Police
		Police Officer-Universal #2	Expenses	General Fund	PS - Salary	Police
		Police Sergeant	Expenses	General Fund	PS - Salary	Police
		Reserve Police	Expenses	General Fund	PS - Salary	Police
		Other Agency Patrols	Expenses	General Fund	PS - Salary	Police
		Police Clerk	Expenses	General Fund	PS - Salary	Police
		Severance/Vacation Pay	Expenses	General Fund	PS - Salary	Police
		OT /	Expenses	General Fund	PS - Salary	Police
	50,000		Expenses	General Fund	PS - Benefits	Police
	32,900	FICA/Medicare	Expenses	General Fund	PS - Benefits	Police
	115,140	Health/Dental/Life/LTD/HRA	Expenses	General Fund	PS - Benefits	Police
	94,950	PERS Retirement - ER	Expenses	General Fund	PS - Benefits	Police
	19,310	PERS Retirement - EE	Expenses	General Fund	PS - Benefits	Police
		State Transit Tax	Expenses	General Fund	PS - Benefits	Police
	13,850	Workers Compensation	Expenses	General Fund	PS - Benefits	Police
		Workers Benefit Fund	Expenses	General Fund	PS - Benefits	Police
	0	USMS- Sex Offenders	Expenses	General Fund	Materials	Police
	0	ODOT Traffic Safety	Expenses	General Fund	Materials	Police
	0	ODOT Truck Inspection	Expenses	General Fund	Materials	Police
	1,500	Office Expense	Expenses	General Fund	Materials	Police
	6,000	Equipment Repair, Maintenance	Expenses	General Fund	Materials	Police
	10,000	Equipment Non-Capital	Expenses	General Fund	Materials	Police
	7,000	Uniforms Expense	Expenses	General Fund	Materials	Police
	2,000	Bulletproof Vest Purchases (Grant)	Expenses	General Fund	Materials	Police
	1,500	Photo, Crime Scene & Evidence	Expenses	General Fund	Materials	Police
	1,000	Community Outreach Program	Expenses	General Fund	Materials	Police
	0	City Attorney	Expenses	General Fund	Materials	Police
	0	Canine Program	Expenses	General Fund	Materials	Police
	500	Dispatch Contract	Expenses	General Fund	Materials	Police
	70,000	Cellular Phone	Expenses	General Fund	Materials	Police
	4,000	Travel, Education, Training	Expenses	General Fund	Materials	Police
	5,000	Gasoline, Diesel Fuel	Expenses	General Fund	Materials	Police
	16,500	Computer Expense	Expenses	General Fund	Materials	Police
	1,500	Vehicle Maintenance	Expenses	General Fund	Materials	Police
	6,500	MDT Support & Service	Expenses	General Fund	Materials	Police
	500	Shop With Cop Program Expense	Expenses	General Fund	Materials	Police
	1,500	Investigation Expense	Expenses	General Fund	Materials	Police
	1,500	Psychological Testing	Expenses	General Fund	Materials	Police
	2,000	Police CHETT Program Expenses	Expenses	General Fund	Materials	Police
	500	Miscellaneous	Expenses	General Fund	Materials	Police
	500	Reserve Officer Program	Expenses	General Fund	Materials	Police
	0	Contract Services 2	Expenses	General Fund	Materials	Police
	6,000	Community Assistance	Expenses	General Fund	Materials	Police
	0	Wellness Program	Expenses	General Fund	Materials	Police
	1,000	Capital Outlay Equipment)	Expenses	General Fund	Materials	Police
	16,000	Salaries	Expenses	General Fund	Capital	Police
	122,000	Cour Administrator	Expenses	General Fund	PS - Salary	Court
		Severance/Vacation	Expenses	General Fund	PS - Salary	Court
		Workers' Benefit	Expenses	General Fund	PS - Benefits	Court
	5,640	FICA/Medicare	Expenses	General Fund	PS - Benefits	Court
	30,280	Health /Dental/Life/LTD/HRA	Expenses	General Fund	PS - Benefits	Court
	14,980	PERS Retirement - ER	Expenses	General Fund	PS - Benefits	Court
	4,420	PERS Retirement - EE	Expenses	General Fund	PS - Benefits	Court
	1,050	Workers' Compensation	Expenses	General Fund	PS - Benefits	Court
		State Transit Tax	Expenses	General Fund	Materials	Court
	1,000	Office Expense	Expenses	General Fund	Materials	Court
	0	Professional Services	Expenses	General Fund	Materials	Court
	0	City Attorney	Expenses	General Fund	Materials	Court

550	0	0	Interpreter	Expenses	General Fund	Materials	Court
1,500	2,000	0	Bank Fees	Expenses	General Fund	Materials	Court
300	800	800	Jury, Witness Fees	Expenses	General Fund	Materials	Court
10,000	13,000	13,000	Municipal Judge	Expenses	General Fund	Materials	Court
1,000	4,000	4,000	Court Appointed Attorney	Expenses	General Fund	Materials	Court
10,500	10,500	10,500	Court Software	Expenses	General Fund	Materials	Court
3,000	4,000	4,000	Jail Beds Springfield	Expenses	General Fund	Materials	Court
300	400	400	Mbrships, Dues & Subscriptions	Expenses	General Fund	Materials	Court
1,400	4,000	4,000	Travel, Education, Training	Expenses	General Fund	Materials	Court
540	600	600	Copier /Printer Lease and Service	Expenses	General Fund	Materials	Court
600	0	0	Records Storage	Expenses	General Fund	Materials	Court
500	500	500	Postage	Expenses	General Fund	Materials	Economic Dev
1,500	5,000	5,000	Promotion of City/Tourism/Marketing	Expenses	General Fund	Materials	Economic Dev
8,000	12,000	12,000	IOOF Building Lease	Expenses	General Fund	Materials	Economic Dev
37,200	30,000	30,000	Oregon Main Street - ARPA FUND OUT	Expenses	General Fund	Materials	Economic Dev
15,000	12,000	12,000	Landscape Contract Services	Expenses	General Fund	Materials	Park Fund
2,000	2,000	3,000	Restroom Supplies	Expenses	General Fund	Materials	Park Fund
2,000	2,000	2,200	Power Consumption	Expenses	General Fund	Materials	Park Fund
1,000	500	0	Supplies/Gravel	Expenses	General Fund	Materials	Park Fund
2,000	2,000	2,200	Gasoline, Diesel Fuel	Expenses	General Fund	Materials	Park Fund
700	700	800	Safety Equipment and Supplies	Expenses	General Fund	Materials	Park Fund
1,000	700	1,200	Tools & Equipment	Expenses	General Fund	Materials	Park Fund
200	500	500	Equipment Rental	Expenses	General Fund	Materials	Park Fund
2,200	1,200	2,500	Vehicle, Equipment Maintenance	Expenses	General Fund	Materials	Park Fund
2,000	0	2,000	Building Maintenance	Expenses	General Fund	Materials	Park Fund
7,500	5,000	6,000	Materials, Supplies	Expenses	General Fund	Materials	Park Fund
350	0	0	Urban Forestry	Expenses	General Fund	Materials	Park Fund
11,766	0	0	SDC Administrative Fees (5% of Loan Pay)	Expenses	General Fund	Materials	Park Fund
1,200	0	0	Professional Services	Expenses	General Fund	Materials	Park Fund
332,500	275,000	205,000	Capital Outlay - Pavilion Park Plaza	Expenses	General Fund	Capital	Park Fund
106,772	580,000	64,120	Salaries	Expenses	General Fund	Capital	Park Fund
78,025			Public Works Director	Expenses	General Fund	PS - Salary	Public Works
230,269			Public Works Operator Supervisor (1)	Expenses	General Fund	PS - Salary	Public Works
			Public Works Operator I &2- (4)	Expenses	General Fund	PS - Salary	Public Works
			OT & Duty	Expenses	General Fund	PS - Salary	Public Works
31,872		3,000	FICA/Medicare	Expenses	General Fund	PS - Benefits	Public Works
83,412		15,920	Health/Dental/Life/LIT	Expenses	General Fund	PS - Benefits	Public Works
73,634		12,880	PERS Retirement - ER	Expenses	General Fund	PS - Benefits	Public Works
		4,030	PERS Retirement - EE	Expenses	General Fund	PS - Benefits	Public Works
		1,880	Workers' Compensation	Expenses	General Fund	PS - Benefits	Public Works
			State Transit Tax	Expenses	General Fund	PS - Benefits	Public Works
8,715			Workers Benefit Fund	Expenses	General Fund	PS - Benefits	Public Works
986		15,000	City Hall Bonded Debt Principle (FF&C)	Expenses	General Fund	Debt - Principle	General
15,000	15,000	14,250	City Hall Bonded Debt Interest (FF&C)	Expenses	General Fund	Debt - Interest	General
14,700		100,000	Operating Contingency	Expenses	General Fund	Contingency	General
			Beginning Fund Balance	Revenue	General Fund	Carryover	General
			Unappropriated Ending Balance	Expenses	General Fund	EFB - Unappropriated	General
			Restricted for Park SDC	Expenses	General Fund	EFB - Restricted for Park SDC	General
			Interest Income SDC	Revenue	General Fund	Interest - SDC	Park SDC Fund
2,000	80,000	80,000	Parks Improvement SDC	Revenue	General Fund	Charges for Services - SDC	Park SDC Fund
			Capital Outlay	Expenses	General Fund	Capital	Public Works
			Operating Contingency	Expenses	General Fund	Contingency	Public Works
			Beginning Fund Balance	Revenue	General Fund	Carryover	Park SDC Fund
			Unappropriated Ending Balance	Expenses	General Fund	EFB - Unappropriated	Park SDC Fund
9,000		10,000	State Pool Interest	Revenue	General Fund	Interest	Street Fund
130,000		150,000	City Fuel Taxes	Revenue	Street Fund	Taxes	Street Fund
100,000		110,000	State Fuel Taxes	Revenue	Street Fund	Intergovernmental	Street Fund
13,000		13,500	Street Tree Utility Fees	Revenue	Street Fund	Charges for Services	Street Fund

						Street Fund	Street SDC Fund
	5,000	4,000	Unappropriated Ending Balance	Expenses	Water Fund	Water Fund	Water Fund
	969,000	860,000	Water Meter Installation Fee	Revenue	Water Fund	Water Fund	Water Fund
	1,000	0	Water User Fees	Revenue	Water Fund	Water Fund	Water Fund
			Water Deposits	Revenue	Water Fund	Water Fund	Water Fund
			Slate Pool Interest	Revenue	Water Fund	Water Fund	Water Fund
	4,496,795	1,800,000	Regional Solutions Loan Proceeds	Revenue	Water Fund	Water Fund	Water Fund
			Salaries	Expenses	Water Fund	Administration	Administration
			FICA/Medicare	Expenses	Water Fund	Administration	Administration
			Health Insurance/Dental/Life/LTD/HRA	Expenses	Water Fund	Administration	Administration
			PERS Retirement - ER	Expenses	Water Fund	Administration	Administration
			PERS Retirement - EE	Expenses	Water Fund	Administration	Administration
			State Transit Tax	Expenses	Water Fund	Administration	Administration
			Workers' Compensation	Expenses	Water Fund	Administration	Administration
		1,500	Office Expense	Expenses	Water Fund	Administration	Administration
			Salaries	Expenses	Water Fund	Public Works	Public Works
			OT & Duty	Expenses	Water Fund	Public Works	Public Works
			FICA/Medicare	Expenses	Water Fund	Public Works	Public Works
			Health Insurance/Dental/Life/LTD/HRA	Expenses	Water Fund	Public Works	Public Works
			PERS Retirement - ER	Expenses	Water Fund	Public Works	Public Works
			PERS Retirement - EE	Expenses	Water Fund	Public Works	Public Works
			State Transit Tax	Expenses	Water Fund	Public Works	Public Works
			Workers' Compensation	Expenses	Water Fund	Public Works	Public Works
			Emergency Repairs	Expenses	Water Fund	Public Works	Public Works
		12,000	Uniform Expense	Expenses	Water Fund	Public Works	Public Works
		500	Professional Services	Expenses	Water Fund	Public Works	Public Works
		10,000	City Attorney	Expenses	Water Fund	Public Works	Public Works
		0	Pump Station Power	Expenses	Water Fund	Public Works	Public Works
		38,000	Cellular Phone	Expenses	Water Fund	Public Works	Public Works
		1,000	Memberships, Dues & Subscriptions	Expenses	Water Fund	Public Works	Public Works
		500	Travel, Education, Training	Expenses	Water Fund	Public Works	Public Works
		450	Water Analysis	Expenses	Water Fund	Public Works	Public Works
		2,700	Gas, Oil and Fuel	Expenses	Water Fund	Public Works	Public Works
		6,400	Safety Equipment & Supplies	Expenses	Water Fund	Public Works	Public Works
		900	Tools & Equipment	Expenses	Water Fund	Public Works	Public Works
		1,600	Equipment Rental	Expenses	Water Fund	Public Works	Public Works
		775	Vehicle, Equipment Maintenance	Expenses	Water Fund	Public Works	Public Works
		2,750	Building Maintenance, Supplies	Expenses	Water Fund	Public Works	Public Works
		4,450	Materials, Supplies	Expenses	Water Fund	Public Works	Public Works
		14,500	Certifications, Membership Dues	Expenses	Water Fund	Public Works	Public Works
		4,300	Service Contracts	Expenses	Water Fund	Public Works	Public Works
		3,400	SDC Administrative Fees (5% of Loan Pay)	Expenses	Water Fund	Public Works	Public Works
		11,113	Professional Services	Expenses	Water Fund	Public Works	Public Works
		2,500	Water Conservation Plan	Expenses	Water Fund	Public Works	Public Works
		25,000	Capital Outlay	Expenses	Water Fund	Public Works	Public Works
			Public Works Shop	Expenses	Water Fund	Public Works	Public Works
		530,000	Production Well Property/Development	Expenses	Water Fund	Public Works	Public Works
		83,124	Water Infrastructure Upgrades/Updates	Expenses	Water Fund	Public Works	Public Works
		4,996,795	Well 1 & 2 Rehabilitation	Expenses	Water Fund	Public Works	Public Works
			Water Bonded Debt Principal (FF&C)	Expenses	Water Fund	Debt - Principle	Water Fund
		7,050	Business Oregon Water Debt Service	Expenses	Water Fund	Debt - Interest	Water Fund
		454,833	Public Works Personal Services	Expenses	Water Fund	Transfer Out	Water Fund
			Overhead Allocation	Expenses	Water Fund	Transfer Out	Water Fund
			Operating Contingency	Expenses	Water Fund	Contingency	Water Fund
			Beginning Fund Balance	Revenue	Water Fund	Contingency	Water Fund
			Unappropriated Ending Balance	Revenue	Water Fund	Carryover	Water Fund
			Interest Income SDC	Revenue	Water Fund	EFB - Unappropriated	Water Fund
		1,500	Water Improvement SDC	Revenue	Water Fund	Interest - SDC	Water Fund
		75,000	Capital Outlay	Expenses	Water Fund	Charges for Services - SDC	Water Fund
						Capital	Public Works

545,201
37,188
62,793
95,000
170,200
200,000
2,344,175
1,045,577
265,696
2,500
0
577,172

545,201	549,900	Expenses	Wastewater Fund	Debt - Principle	Administration
62,793	58,100	Expenses	Wastewater Fund	Debt - Interest	Administration
37,188	34,500	Expenses	Wastewater Fund	Debt - Interest	Administration
95,000	95,000	Expenses	Wastewater Fund	Debt - Principle	Administration
170,200	167,350	Expenses	Wastewater Fund	Debt - Interest	Administration
	200,000	Expenses	Wastewater Fund	Contingency	Wastewater Fund
		Revenue	Wastewater Fund	Carryover	Wastewater Fund
		Expenses	Wastewater Fund	EFB - Unappropriated	Wastewater Fund
100,000	100,000	Revenue	Wastewater Fund	Charges for Services - SDC	Wastewater SDC Fund
28,000	30,000	Revenue	Wastewater Fund	Interest - SDC	Wastewater SDC Fund
		Expenses	Wastewater Fund	Capital	Public Works
	200,000	Expenses	Wastewater Fund	Contingency	Wastewater SDC Fund
		Revenue	Wastewater Fund	Carryover	Wastewater SDC Fund
		Expenses	Wastewater Fund	EFB - Unappropriated	Wastewater SDC Fund