

COBURG CITY COUNCIL ACTION/ISSUE ITEM



TOPIC: Resolution 2022-15, A Resolution Adopting the City's Budget for Fiscal Year 2022-23, Creating Appropriations, Setting the Tax, Imposing the Tax, and Categorizing the Tax.

Meeting Date: June 14, 2022
Staff Contact: Tim Gaines, Finance Director
Contact: 541-682-7870, tim.gaines@ci.coburg.or.us

CITY COUNCIL GOAL(S)

Goal 4. Fiscal Stewardship

REQUESTED COUNCIL ACTION

Approve Resolution 2022-15, a resolution authorizing the City's budget for fiscal year 2022-23 creating expenditure appropriations, setting the tax, imposing the tax, and categorizing the tax.

Total budget expenditure appropriations of \$17,103,837 (as summarized in attached Resolution).

Suggested Motion; "I move to adopt Resolution 2022-15, A resolution adopting the budget for fiscal year 2022-23 creating appropriations, setting the tax, imposing the tax, and categorizing the tax."

BACKGROUND

This budget was presented, discussed, and approved for recommendation to the City Council by the 2022-23 Budget Committee.

RECOMMENDATION AND ALTERNATIVES

Staff recommends that the City Council adopt the resolution as recommended by the budget committee.

BUDGET / FINANCIAL IMPACT

Resolution 2022-15 reflects the proposed budget for which the City will conduct operations in fiscal year 2022-23.

ATTACHMENTS

- A. Purposed Resolution 2022-15
- B. Collapsed Budget Overview Worksheet
- C. Approved Budget Document

REVIEWED THROUGH:

Anne Heath, City Administrator
Sammy Egbert, City Recorder
Steve Tuchsherer, City Auditor

RESOLUTION 2022-15

A RESOLUTION ADOPTING THE CITY'S BUDGET FOR FISCAL YEAR 2022-23, CREATING APPROPRIATIONS, SETTING THE TAX, AND IMPOSING THE TAX AND CATEGORIZING THE TAX.

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

Section 1. The City Council of the City of Coburg hereby adopts the budget for fiscal year 2022-23 in the total amount of \$17,103,837. This budget is now on file at 91136 N. Willamette Street, Coburg, Oregon.

Section 2. The amounts for the fiscal year beginning July 1, 2022 and for the purposes shown below are hereby appropriated:

GENERAL FUND

Administration	\$881,047
Facilities	\$92,840
Planning	\$190,333
Economic Development	\$203,122
Police	\$930,000
Court	\$166,462
Park	\$247,215
Public Works	\$612,928

Not Allocated to Organization Unit or Program

Debt Service	\$30,150
Contingency	\$200,000
Total	<u>\$3,554,097</u>

STREET FUND

Street	\$2,225,815
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Not Allocated to Organization Unit or Program

Debt Service	\$150,000
Contingency	\$200,000
Total	<u>\$2,575,815</u>

WATER FUND

Water	\$4,450,409
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Not Allocated to Organization Unit or Program

Debt Service	\$332,150
Contingency	\$200,000
Total	<u>\$4,982,559</u>

SEWER FUND

Sewer	\$861,789
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Not Allocated to Organization Unit or Program

Debt Service	\$910,784
Contingency	\$200,000
Total	<u>\$1,972,573</u>

TOTAL APPROPRIATIONS ALL FUNDS **\$13,085,044**

TOTAL UNAPPROPRIATED AND RESERVES **\$4,018,793**

TOTAL ADOPTED BUDGET **\$17,103,837**

Section 3. BE IT RESOLVED the City Council of the City of Coburg hereby imposes the taxes provided for in the adopted budget FY 2022-23 at the rate of \$3.7506 per \$1000 of assessed value for operations, and that these taxes are hereby imposed for tax year 2022-23 upon the assessed value of all taxable property within the City as follows:

Permanent Rate Tax	\$3.7506/\$1,000
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Section 4. The City Council of Coburg hereby categorized the taxes as follows:

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

Section 5. This Resolution will take effect upon passage.

Adopted by the **City Council** of the **City of Coburg**, Oregon by a vote of ____ for and ____ against, this 14th day of June, 2022.

Ray Smith Mayor

ATTEST:

Sammy L. Egbert, City Recorder

CITY OF COBURG
APPROVED BUDGET FISCAL YEAR 2022-2023

	Beginning Balance	Revenues	Expenses	Alloc./Transfer In	Alloc./Transfer Out	Contingency	Ending Fund Balance	Total Requirements
General Fund								
Revenues	705,000	2,631,129	(2,168,212)	878,804			4,214,933	
Personal Services			(791,736)				(2,168,212)	
Materials and Services			(30,150)				(791,736)	
Debt Service			(364,000)				(30,150)	
Capital Outlay						(200,000)	(364,000)	
Contingency						(200,000)	(200,000)	
Total	705,000	2,631,129	(3,354,098)	878,804	0	(200,000)	660,835	(4,214,933)
Street Fund								
Revenues	896,000	2,627,752	0	0	(102,021)		3,523,752	
Personal Services			(373,379)		(120,415)		(102,021)	
Materials and Services			(150,000)				(493,794)	
Debt Services			(1,630,000)			(200,000)	(150,000)	
Capital Outlay						(200,000)	(1,830,000)	
Total	896,000	2,627,752	(2,153,379)	0	(222,436)	(200,000)	947,937	(3,523,752)
Water Fund								
Revenues	1,567,000	3,982,226			(143,932)		5,549,226	
Personal Services			(117,716)		(166,261)		(143,932)	
Materials and Services			(332,150)				(283,977)	
Debt Service			(4,022,500)			(200,000)	(332,150)	
Capital Outlay						(200,000)	(4,022,500)	
Contingency						(200,000)	(200,000)	
Total Combined Beginning Balance	1,567,000	3,982,226	(4,472,366)	0	(310,193)	(200,000)	566,667	(5,549,226)
Sewer Fund								
Revenues	2,164,000	1,651,926			(208,883)		3,815,926	
Personal Services			(265,614)		(137,292)		(208,883)	
Materials and Services			(910,784)				(402,906)	
Debt Service			(250,000)				(910,784)	
Capital Outlay						(200,000)	(250,000)	
Contingency						(200,000)	(200,000)	
Total	2,164,000	1,651,926	(1,426,398)	0	(346,175)	(200,000)	1,843,353	(3,815,926)
Total	5,332,000	10,893,033	(11,406,241)	878,804	(878,804)	(800,000)	4,018,792	(17,103,837)
Total Revenues	17,103,837		Total Expenses		17,103,837			

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA				PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	FY 2023	FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
001 General		(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
000 NonDepartmental		1,179,439	1,212,107	1,538,055	1,514,737	1,514,737	1,429,630	1,461,932	1,537,584	1,624,849
001-000-400200	Current Taxes	776,974	839,757	859,000	891,213	891,213	938,842	1,016,442	1,096,174	1,170,679
001-000-400300	Delinquent Taxes	17,580	4,777	35,000	35,000	35,000	36,050	37,132	38,245	39,393
001-000-401000	State Pool Interest	19,286	6,699	15,000	15,000	15,000	15,000	15,000	15,000	15,000
001-000-402010	State Shared Revenue	18,972	23,207	15,640	15,640	15,640	17,500	18,500	18,500	18,500
001-000-402200	State Cigarette Taxes	2,207	1,267	1,050	1,050	1,050	1,082	1,114	1,147	1,182
001-000-402250	State Liquor Taxes	20,276	26,185	25,450	25,450	25,450	26,214	27,000	27,810	28,644
001-000-402500	Transient Room Tax	-	-	-	-	-	-	-	-	-
001-000-402600	Tourism Funds - Lane County	-	-	-	-	-	-	-	-	-
001-000-403100	Power Company Franchise Fee	186,408	160,365	198,000	198,000	198,000	203,940	210,058	216,360	222,851
001-000-403150	Power Company Franchise License	43,011	43,054	48,000	42,500	42,500	44,625	45,964	47,343	48,763
001-000-403200	Gas Company Franchise Fee	21,671	20,307	25,000	26,000	26,000	26,780	27,583	28,411	29,263
001-000-403300	Cable TV/Broadband Franchise Fee	9,699	6,581	7,700	8,008	8,008	8,248	8,496	8,751	9,013
001-000-403400	Telephone Franchise	-	3,362	5,500	3,500	3,500	3,605	3,713	3,825	3,939
001-000-403500	Garbage Franchise Fee	-	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-000-404040	Impound Fees	660	460	680	500	500	500	500	500	500
001-000-404042	Business License	3,650	3,930	4,000	4,000	4,000	4,120	4,244	4,371	4,502
001-000-404400	Land Use Filing Fees	-	3,000	-	-	-	-	-	-	-
001-000-404470	Planning Assistant Grant-OR St	-	-	-	-	-	-	-	-	-
001-000-404480	Homeland Security/Resilience Grant	-	-	-	-	-	50,000	-	-	-
001-000-404485	Willamette Valley Visitors Grant	-	-	-	-	-	-	-	-	-
001-000-404487	COVID Relief Fund Grant	-	50,000	-	-	-	-	-	-	-
001-000-404488	American Rescue Plan	-	-	240,000	129,937	129,937	-	-	-	-
001-000-404492	CRRSAA Grant	-	-	-	59,047	59,047	-	-	-	-
001-000-404495	Lease Revenue	12,636	6,864	7,200	6,864	6,864	6,864	6,864	6,864	6,864
001-000-404500	Sign Application Fee	-	-	325	325	325	325	325	325	325
001-000-404600	SDC Admin. Fees	7,601	3,814	42,510	44,703	44,703	37,936	30,998	15,959	17,431
001-000-406050	Technology Fee	-	-	-	-	-	-	-	-	-
001-000-406700	Asset Forfeiture	-	-	-	-	-	-	-	-	-
001-000-408200	Oregon CLG Grant	-	265	-	-	-	-	-	-	-
001-000-410910	Dog License Fees	365	-	500	500	500	500	500	500	500
001-000-498100	Lien Search	1,250	1,375	1,500	1,500	1,500	1,500	1,500	1,500	1,500
001-000-498200	Police Confiscation Forfeiture	8,246	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
001-000-499000	Other Receipts	28,947	2,838	2,500	2,500	2,500	2,500	2,500	2,500	2,500
001 Administration		(624,825)	(692,238)	(802,254)	(881,047)	(881,047)	(912,378)	(944,906)	(978,675)	(1,014,935)
001-001-500500	City Administrator 1FTE	(98,205)	(98,401)	(109,079)	(120,045)	(120,045)	(124,847)	(129,841)	(135,034)	(140,436)
001-001-501100	Finance Director 1 FTE 2021	(16,463)	(79,398)	(88,131)	(91,500)	(91,500)	(95,160)	(98,967)	(102,925)	(107,042)
001-001-501400	City Recorder 1 FTE	(67,420)	(68,001)	(72,790)	(80,441)	(80,441)	(83,658)	(87,005)	(90,485)	(94,104)
001-001-501500	Office Administration 1.0 FTE	(70,880)	(54,167)	(35,280)	(41,582)	(41,582)	(43,245)	(44,975)	(46,774)	(48,645)
001-001-501550	Utility Billing Specialist 1.0 FTE	-	-	(45,660)	(47,300)	(47,300)	(49,192)	(51,160)	(53,207)	(55,335)
001-001-501600	Accountant	(26,578)	-	-	-	-	-	-	-	-
001-001-501700	Emergency Management	-	-	(5,000)	-	-	-	-	-	-
001-001-501900	Severance/Vacation Pay/Adjust	2,270	(3,167)	(1,500)	(1,500)	(1,500)	(1,560)	(1,622)	(1,687)	(1,755)

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023	FY 2023	PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
001-001-502000	Workers' Compensation	(18,233)	(18,363)	(23,795)	(23,795)	(23,795)	(24,747)	(25,737)	(26,766)	(27,837)	
001-001-503000	FICA/Medicare	(19,457)	(21,935)	(25,305)	(28,807)	(28,807)	(29,959)	(31,158)	(32,404)	(33,700)	
001-001-504000	Health Insurance/Dental/Life/LTD	(70,166)	(68,495)	(88,577)	(115,461)	(115,461)	(120,079)	(124,882)	(129,877)	(135,072)	
001-001-504100	Life/STD Insurance	-	-	-	-	-	-	-	-	-	
001-001-505000	PERS Retirement	(51,868)	(48,833)	(71,757)	(80,918)	(80,918)	(84,155)	(87,521)	(91,022)	(94,662)	
001-001-506000	Unemployment Insurance	(10,975)	(4,092)	(6,950)	(7,830)	(7,830)	(8,143)	(8,469)	(8,808)	(9,160)	
001-001-506500	Workers Benefit Fund	(371)	(85)	(730)	(820)	(820)	(853)	(887)	(923)	(960)	
001-001-510000	Office Expense	(7,844)	(7,931)	(10,000)	(8,000)	(8,000)	(8,240)	(8,487)	(8,742)	(9,004)	
001-001-510020	Public Meeting Expense	(2,569)	(3,368)	(19,000)	(19,000)	(19,000)	(19,570)	(20,157)	(20,762)	(21,385)	
001-001-510050	Council/Committee/commission Train	(340)	(259)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	
001-001-510600	Audit	(17,950)	(19,200)	(29,500)	(30,680)	(30,680)	(31,600)	(32,548)	(33,525)	(34,531)	
001-001-510800	Professional Services	(24,584)	(28,361)	(12,500)	(25,000)	(25,000)	(25,750)	(26,523)	(27,318)	(28,138)	
001-001-510880	City Attorney	(4,040)	-	-	-	-	-	-	-	-	
001-001-510881	Legal	(5,119)	(15,245)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	
001-001-510950	Liability Insurance	(21,730)	(23,900)	(26,000)	(27,040)	(27,040)	(27,851)	(28,687)	(29,547)	(30,434)	
001-001-510951	Auto Insurance	(10,566)	(13,475)	(14,500)	(15,080)	(15,080)	(15,532)	(15,998)	(16,478)	(16,973)	
001-001-510952	Property Insurance	(13,980)	(12,430)	(13,500)	(14,040)	(14,040)	(14,461)	(14,895)	(15,342)	(15,802)	
001-001-510953	Cyber Security Insurance	-	(1,550)	(2,700)	(2,808)	(2,808)	(2,892)	(2,979)	(3,068)	(3,160)	
001-001-513000	Bank Fees	(24,793)	(32,092)	(26,000)	(27,040)	(27,040)	(27,851)	(28,687)	(29,547)	(30,434)	
001-001-514400	City Prosecutor	(8,177)	(8,758)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
001-001-522090	Mbrships, Dues & Subscriptions	(7,627)	(4,357)	(5,000)	(5,200)	(5,200)	(5,356)	(5,517)	(5,682)	(5,853)	
001-001-522100	Travel, Education, Training	(4,849)	(1,248)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,200)	
001-001-522500	Employee Promotions and Incent	(1,192)	(2,029)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(3,000)	
001-001-522550	Employee Wellness Campaign	(300)	-	(1,000)	-	-	-	-	-	-	
001-001-522570	Volunteer Appreciation	-	(366)	(500)	(520)	(520)	(536)	(552)	(568)	(585)	
001-001-530000	Computer Expense	(1,009)	(424)	(4,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
001-001-530100	LCOG IT Support/Computers/IT Service	(15,866)	(19,815)	(16,000)	(16,640)	(16,640)	(17,139)	(17,653)	(18,183)	(18,728)	
001-001-542000	Miscellaneous	(735)	-	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	
001-001-542010	COVID-19	(1,876)	(30,541)	-	-	-	-	-	-	-	
001-001-557100	Advertising, Legal Notices	(1,336)	(1,952)	-	-	-	-	-	-	-	
001-700-710030	Payroll Reimbursement	-	-	-	-	-	-	-	-	-	
002 Facility Management		(154,303)	(85,675)	(148,100)	(92,840)	(92,840)	(93,653)	(84,785)	(95,535)	(86,205)	
001-002-505600	Capital Outlay - Homeland Security	(108)	-	-	-	-	-	-	-	-	
001-002-505700	Capital Outlay - Council I-Pads	(4,058)	-	(1,000)	-	-	-	-	-	-	
001-002-505800	Capital Outlay Computers	-	-	(10,000)	-	-	-	-	-	-	
001-002-510100	Utilities	(8,357)	(9,177)	(11,000)	(11,440)	(11,440)	(11,783)	(12,137)	(12,501)	(12,876)	
001-002-510450	Postage	(8,895)	(8,843)	(9,000)	(8,000)	(8,000)	(8,200)	(8,200)	(8,300)	(8,300)	
001-002-511000	Bathroom and Kitchen Supplies	(1,253)	(305)	(1,200)	(800)	(800)	(800)	(800)	(800)	(800)	
001-002-522000	Telephone	(10,269)	(7,524)	(8,500)	(9,000)	(9,000)	(9,270)	(9,548)	(9,835)	(10,130)	
001-002-522050	Network/Email/Backup	(7,508)	(5,770)	(10,000)	(10,400)	(10,400)	(10,400)	(10,400)	(10,400)	(10,400)	
001-002-523500	Copier lease/Maint.	(13,490)	(7,710)	(10,000)	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	
001-002-530500	Finance Software	(17,128)	(17,493)	(17,500)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	
001-002-582000	Building Maint, Supplies	(6,549)	(6,804)	(17,500)	(13,000)	(13,000)	(13,000)	(13,500)	(13,500)	(13,500)	
001-002-586000	Reconciliation Discrepancy	895	-	-	-	-	-	-	-	-	

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023	FY 2023	PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
001-002-588000	Records Storage	(2,837)	(2,985)	(2,400)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
001-002-603000	Capital Outlay City Hall	(74,747)	(19,064)	(50,000)	(10,000)	(10,000)	(10,000)	-	(10,000)	-	-
006 Planning		(103,377)	(84,447)	(23,567)	37,567	37,567	(13,827)	(13,650)	(86,201)	(91,374)	
001-006-403050	Electrical Permit Fees	6,304	10,430	22,660	19,219	19,219	12,566	12,566	7,190	7,190	7,190
001-006-404300	Building Permit Fees	35,280	59,749	136,000	146,756	146,756	104,728	104,728	47,728	47,728	47,728
001-006-404450	Planning Service Fees	20,830	33,677	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
001-006-404460	Surcharge Fee	3,738	5,764	12,000	6,014	6,014	5,690	5,690	4,610	4,610	4,610
001-006-404470	Technology Fee (3% of Permit Fees)	6,909	4,566	5,500	18,188	18,188	15,296	15,296	5,656	5,656	5,656
001-006-404480	STPG Reimbursement	-	3,638	-	-	-	-	-	-	-	-
001-006-405000	Historic Preservation Grant	-	11,500	4,000	4,723	4,723	2,500	4,500	2,500	4,500	4,500
001-006-406000	Bike Kiosk Grants-Travel Oregon/MPC	-	-	49,500	-	-	-	-	-	-	-
001-006-407500	TGM Planning Assistance Grant	-	-	50,000	-	-	-	-	-	-	-
001-006-408500	Fed MPO Reimb Planning	4,139	-	10,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
001-006-500000	Planner/Development Staff	-	-	(38,000)	(41,099)	(41,099)	(42,743)	(44,452)	(46,230)	(48,080)	
001-006-501200	Planning/Development Manager	(59,433)	(29,412)	-	-	-	-	-	-	-	-
001-006-501900	Severance Pay/Vacation	(536)	-	(700)	(700)	(700)	(700)	(700)	(700)	(700)	(700)
001-006-502000	Workers' Compensation	-	(15)	(80)	(89)	(89)	(92)	(96)	(100)	(104)	(104)
001-006-503000	FICA/Medicare	(6,135)	(2,346)	(2,257)	(3,108)	(3,108)	(3,233)	(3,362)	(3,497)	(3,637)	(3,637)
001-006-504000	Health Insurance	(989)	(5,926)	(9,231)	(9,844)	(9,844)	(10,238)	(10,647)	(11,073)	(11,516)	(11,516)
001-006-504100	Life/STD Insurance	(150)	-	-	-	-	-	-	-	-	-
001-006-505000	PERS Retirement	(11,856)	(1,587)	(7,888)	(8,534)	(8,534)	(8,875)	(9,230)	(9,599)	(9,983)	(9,983)
001-006-506000	Unemployment Insurance	-	(570)	(781)	(845)	(845)	(879)	(914)	(950)	(988)	(988)
001-006-510000	Office Expense	(2,003)	(882)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-006-510460	UGB Expense	-	-	-	-	-	-	-	-	-	-
001-006-510500	Inspection Permit Fees	(29,779)	(58,078)	(57,030)	(70,596)	(70,596)	(72,714)	(74,895)	(77,142)	(79,456)	(79,456)
001-006-510530	Building Permit Surcharge	(3,397)	-	(56,660)	(5,096)	(5,096)	(4,934)	(4,934)	(4,394)	(4,394)	(4,394)
001-006-510800	Professional Serv	(14,698)	(28,310)	(7,500)	(15,000)	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)
001-006-510870	Planner - LCOG	-	(48,783)	(20,000)	(20,000)	(20,000)	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)
001-006-510880	City Attorney	(1,969)	(8,005)	(10,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
001-006-513000	Bank Fees	(2,950)	(2,825)	-	-	-	-	-	-	-	-
001-006-522100	Travel, Education, Training	(1,427)	(237)	(1,800)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
001-006-530001	Historic Preservation Expense (Granted)	(7,998)	(2,540)	(4,000)	(4,723)	(4,723)	(2,500)	(4,500)	(2,500)	(4,500)	(4,500)
001-006-530050	Community Visioning Project	-	-	-	-	-	-	-	-	-	-
001-006-530060	Storm Water Master Plan	(23,228)	(1,140)	(20,000)	-	-	-	-	-	-	-
001-006-530070	Comprehensive Plan Update	(13,836)	-	-	-	-	-	-	-	-	-
001-006-530085	TGM Grant Expense	-	-	(50,000)	-	-	-	-	-	-	-
001-006-530090	Build Out Scenario	-	(11,241)	-	-	-	-	-	-	-	-
001-006-530100	Bike Kiosk Expense	-	(3,111)	(49,500)	-	-	-	-	-	-	-
001-006-533080	Transportation System Plan	-	(8,250)	-	-	-	-	-	-	-	-
001-006-557100	Advertising, Legal Notices	(193)	(513)	(1,800)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-006-720030	Payroll Allocated	-	-	-	-	-	-	-	-	-	-
015 Police		(523,981)	(573,970)	(795,759)	(870,945)	(870,945)	(839,720)	(900,078)	(902,600)	(934,163)	
001-015-406200	Police Training Fees	-	2,574	2,500	2,575	2,575	2,652	2,732	2,814	2,898	2,898
001-015-406300	Body Camera Grant	-	-	-	-	-	-	-	-	-	-

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023		FY 2023		PROJECTED			
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027		
001-015-406350	Oregon State Police Grant - Live Scan	21,306	-	-	-	-	-	-	-	-		
001-015-406375	Bureau of Justice Vest Grant	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
001-015-406400	Police Donations	-	-	-	-	-	-	-	-	-		
001-015-406600	Police CHETT Program Donations	275	1,374	950	950	950	1,000	1,050	1,050	1,200		
001-015-410800	Shop with a Cop	1,744	200	1,700	1,700	1,700	1,700	1,700	1,700	1,700		
001-015-485200	Police Reserve Officer Revenue	733	-	800	800	800	900	900	900	900		
001-015-486000	Partner Agency Reimbursements	9,203	42,716	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
001-015-486100	Harrisburg Patrol	-	10,545	26,880	26,880	26,880	26,880	26,880	27,955	29,073		
001-015-486200	USMS- Sex Offenders	-	-	-	1,000	1,000	7,500	7,500	7,500	7,500		
001-015-486300	ODOT Truck Inspection	-	-	-	8,000	8,000	8,000	8,000	8,000	8,000		
001-015-486400	UO World Games	-	-	-	8,000	8,000	-	-	-	-		
001-015-498000	Fingerprinting Fees	-	-	150	150	150	100	100	100	100		
001-015-500400	Chief of Police	(106,289)	(100,684)	(109,434)	(110,150)	(110,150)	(114,556)	(119,138)	(123,904)	(128,860)		
001-015-500540	Police Officer-Universal #1	(113,939)	(171,427)	(86,748)	(98,149)	(98,149)	(102,075)	(106,158)	(110,405)	(114,821)		
001-015-500540	Police Officer-Universal #2	-	-	(67,716)	(72,890)	(72,890)	(75,806)	(78,838)	(81,991)	(85,271)		
001-015-500540	Police Officer-Universal #3	-	-	(68,266)	(77,018)	(77,018)	(80,099)	(83,303)	(86,635)	(90,101)		
001-015-500580	Reserve Police	(793)	-	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)		
001-015-500590	Other Agency Patrols	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)		
001-015-501500	Police Clerk	(53,906)	(55,655)	(60,402)	(49,667)	(49,667)	(51,654)	(53,720)	(55,869)	(58,103)		
001-015-501900	Severance/Vacation Pay	5,577	(8,662)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)		
001-015-503000	FICA/Medicare	(20,270)	(24,131)	(27,810)	(30,966)	(30,966)	(32,204)	(33,492)	(34,832)	(36,225)		
001-015-504000	Health/Dental/Life/LTD	(76,160)	(85,614)	(92,595)	(125,542)	(125,542)	(130,564)	(135,786)	(141,218)	(146,866)		
001-015-504100	Life/STD Insurance	-	-	-	-	-	-	-	-	-		
001-015-505000	PERS Retirement	(48,607)	(48,945)	(81,227)	(91,321)	(91,321)	(94,974)	(98,773)	(102,724)	(106,833)		
001-015-506000	Unemployment Insurance	-	(4,169)	(7,559)	(8,417)	(8,417)	(8,753)	(9,104)	(9,468)	(9,846)		
001-015-506050	Workers Benefit Fund	-	(106)	(792)	(882)	(882)	(908)	(935)	(964)	(992)		
001-015-506100	USMS- Sex Offenders	-	-	-	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)		
001-015-506200	ODOT Truck Inspection	-	-	-	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)		
001-015-506300	UO World Games	-	-	-	(8,000)	(8,000)	-	-	-	-		
001-015-510000	Office Expense	(1,665)	(1,447)	(3,000)	(3,120)	(3,120)	(3,214)	(3,310)	(3,409)	(3,512)		
001-015-510200	Equipment Repair, Maintenance	(5,150)	(2,755)	(6,900)	(7,176)	(7,176)	(7,391)	(7,613)	(7,841)	(8,077)		
001-015-510250	Equipment Non-Capital	(5,942)	(8,626)	(14,100)	(14,664)	(14,664)	(15,104)	(15,557)	(16,024)	(16,504)		
001-015-510500	Uniforms Expense	(2,361)	(1,749)	(8,000)	(8,320)	(8,320)	(8,570)	(8,827)	(9,091)	(9,364)		
001-015-510505	Bulletproof Vest Purchases (Grant)	-	-	-	(4,000)	(4,000)	(4,120)	(4,244)	(4,371)	(4,502)		
001-015-510510	Photo, Crime Scene & Evidence	(568)	(307)	(4,000)	(4,160)	(4,160)	(4,285)	(4,413)	(4,546)	(4,682)		
001-015-510550	Community Outreach Program	-	(1,417)	(3,000)	(3,120)	(3,120)	(3,214)	(3,310)	(3,409)	(3,512)		
001-015-510880	City Attorney	(1,711)	-	(1,300)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)		
001-015-510999	Canine Program	(269)	(7)	(500)	(520)	(520)	(536)	(552)	(568)	(585)		
001-015-516200	Dispatch Contract	(49,449)	(65,240)	(64,890)	(64,890)	(64,890)	(66,000)	(66,000)	(68,000)	(68,000)		
001-015-516500	Justice Program	-	-	-	-	-	-	-	-	-		
001-015-522010	Cellular Phone	(3,785)	(3,702)	(3,800)	(3,952)	(3,952)	(4,071)	(4,193)	(4,318)	(4,448)		
001-015-522100	Travel, Education, Training	(1,230)	(3,464)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)		
001-015-525000	Gasoline, Diesel Fuel	(8,356)	(11,553)	(12,000)	(15,000)	(15,000)	(15,450)	(15,914)	(16,391)	(16,883)		
001-015-530000	Computer Expense	(39)	(2,850)	(6,000)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)		

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023		FY 2023		PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027			
001-015-531000 Vehicle Maintenance		(5,678)	(8,240)	(6,800)	(8,000)	(8,000)	(8,240)	(8,487)	(8,742)	(9,004)			
001-015-535000 MDT Support & Service		(2,922)	-	(2,400)	(2,496)	(2,496)	(2,571)	(2,648)	(2,727)	(2,809)			
001-015-536400 Shop With Cop Program Expense		(955)	-	(1,400)	(1,456)	(1,456)	(1,500)	(1,545)	(1,591)	(1,639)			
001-015-536700 Investigation Expense		(966)	(707)	(3,000)	(3,120)	(3,120)	(3,214)	(3,310)	(3,409)	(3,512)			
001-015-536800 Psychological Testing		-	(1,086)	(2,200)	(2,288)	(2,288)	(2,357)	(2,427)	(2,500)	(2,575)			
001-015-540000 Police CHETT Program Expenses		(191)	(134)	(800)	(832)	(832)	(857)	(883)	(909)	(936)			
001-015-542000 Miscellaneous		(1,051)	-	(2,300)	(2,392)	(2,392)	(2,464)	(2,538)	(2,614)	(2,692)			
001-015-585200 Reserve Officer Program		(9,925)	(472)	(1,600)	(1,664)	(1,664)	(1,714)	(1,765)	(1,818)	(1,873)			
001-015-588700 Contract Services 2		(16,330)	(7,380)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)			
001-015-588800 Community Assistance		-	-	(2,500)	(2,600)	(2,600)	(2,678)	(2,758)	(2,841)	(2,926)			
001-015-588900 Wellness Program		-	-	(2,700)	(2,808)	(2,808)	(2,892)	(2,979)	(3,068)	(3,160)			
001-015-601000 Capital Outlay (Live Scan/Equipment)		(24,311)	(10,850)	-	-	-	-	-	-	-			
001-015-601100 Capital Outlay - Fleet/Equipment		-	-	(55,000)	(55,000)	(55,000)	-	(30,000)	-	-			
020 Municipal Court		(12,624)	(2,886)	(40,106)	(42,914)	(42,914)	(41,226)	(38,994)	(38,027)	(37,131)			
001-020-405000 Fines and Bails		81,078	69,813	85,000	80,000	80,000	85,000	90,000	95,000	100,000			
001-020-405010 Fines & Bail - Agency Collect.		50,635	63,050	41,200	42,848	42,848	44,133	45,457	46,821	48,226			
001-020-405100 Fines Transfer from Other		474	1,408	200	200	200	200	200	200	200			
001-020-406000 Court Fees		(1,549)	148	500	500	500	500	500	500	500			
001-020-501700 Court Administrator		(61,882)	(63,357)	(72,703)	(71,615)	(71,615)	(74,479)	(77,458)	(80,557)	(83,779)			
001-020-501900 Severance/Vacation		42	(1,278)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)			
001-020-502000 Workers' Benefit		-	(20)	(145)	(154)	(154)	(160)	(167)	(173)	(180)			
001-020-503000 FICA/Medicare		(4,422)	(4,597)	(5,012)	(5,417)	(5,417)	(5,633)	(5,859)	(6,093)	(6,337)			
001-020-504000 Health /Dental/Life/LTD		(24,573)	(25,211)	(27,298)	(27,261)	(27,261)	(28,351)	(29,485)	(30,665)	(31,891)			
001-020-504100 Life/STD Insurance		-	-	-	-	-	-	-	-	-			
001-020-505000 PERS Retirement		(13,517)	(14,169)	(15,422)	(16,503)	(16,503)	(17,164)	(17,850)	(18,564)	(19,307)			
001-020-506000 Unemployment Insurance		-	(844)	(1,376)	(1,472)	(1,472)	(1,531)	(1,592)	(1,656)	(1,722)			
001-020-510000 Office Expense		(1,627)	(1,934)	(1,600)	(2,000)	(2,000)	(2,000)	(2,000)	(2,100)	(2,100)			
001-020-510800 Professional Services		-	-	(2,500)	(2,500)	(2,500)	(500)	(500)	(500)	(500)			
001-020-510880 City Attorney		92	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)			
001-020-510920 Interpreter		(21)	(59)	(550)	(550)	(550)	(550)	(550)	(550)	(550)			
001-020-513000 Bank Fees		(356)	(2,664)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)			
001-020-513300 Jury, Witness Fees		(587)	(211)	(800)	(800)	(800)	(800)	(900)	(900)	(900)			
001-020-514500 Municipal Judge		(11,400)	(7,950)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)			
001-020-516000 Court Appointed Attorney		(1,809)	(3,665)	(6,000)	(6,000)	(6,000)	(6,000)	(6,500)	(6,500)	(6,500)			
001-020-516200 Court Software		(21,085)	(7,922)	(8,500)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)			
001-020-516500 Jail Beds Springfield		(360)	(600)	(3,000)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)			
001-020-522090 Mbrships, Dues & Subscriptions		(432)	(538)	(600)	(600)	(600)	(600)	(700)	(700)	(700)			
001-020-522100 Travel, Education, Training		(1,076)	(119)	(2,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)			
001-020-523500 Copier /Printer Lease and Service		(80)	-	(2,750)	(540)	(540)	(540)	(540)	(540)	(540)			
001-020-530000 Computer Expense		-	(1,569)	-	-	-	(1,700)	-	-	-			
001-020-542100 Bail Refunds		(168)	-	-	-	-	-	-	-	-			
001-020-588000 Records Storage		-	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)			
027 Economic Dev		(48,878)	17,060	(41,430)	(55,922)	(55,922)	(28,505)	8,000	8,750	9,200			
001-025-402500 Transient Room Tax		17,326	19,033	13,500	22,200	22,200	25,500	26,000	27,000	27,500			

CITY OF COBURG
APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023		FY 2023		PROJECTED		
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
001-025-402600	Tourism Funds	14,787	15,700	16,000	20,000	20,000	20,500	20,500	21,000	21,000	
001-025-402700	Ford Grant - Rare Participant Reimb.	-	-	-	-	-	-	-	-	-	
001-025-402800	IOOF Building Rental Income	-	-	10,000	5,000	5,000	5,000	5,000	5,000	5,000	
001-025-402900	Preserving Oregon Grant	-	-	20,000	20,000	20,000	-	-	-	-	
001-025-403000	Oregon Main Street Grant	-	-	-	80,000	80,000	80,000	-	-	-	
001-025-500000	Technical Assistant - Economic Develop	-	-	(25,860)	(24,717)	(24,717)	(25,706)	-	-	-	
001-025-501900	Severance Pay/Vacation	-	-	(200)	(200)	(200)	(200)	-	-	-	
001-025-502000	Workers Compensation	-	-	(50)	(50)	(50)	(52)	-	-	-	
001-025-503000	FICA/Medicare	-	-	(1,500)	(1,500)	(1,500)	(1,560)	-	-	-	
001-025-504000	Health Insurance	-	-	-	(600)	(600)	(600)	-	-	-	
001-025-504100	Life/STD Insurance	-	-	-	-	-	-	-	-	-	
001-025-505000	PERS Retirement	-	-	(2,200)	(2,566)	(2,566)	(2,669)	-	-	-	
001-025-506000	Unemployment Insurance	-	-	(420)	(508)	(508)	(528)	-	-	-	
001-025-510450	Postage	(1,406)	(713)	(1,700)	(1,680)	(1,680)	(1,690)	(1,500)	(1,750)	(1,800)	
001-025-522070	Covid-19 Community Assistance	(9,250)	-	-	-	-	-	-	-	-	
001-025-522220	Promotion of City/Tourism/Marketing	(9,960)	(9,965)	(17,000)	(12,500)	(12,500)	(12,500)	(5,000)	(5,500)	(5,500)	
001-025-522230	Tourism - Funding to Chamber	-	(495)	(15,000)	-	-	-	-	-	-	
001-025-522240	Rare	(29,375)	-	-	-	-	-	-	-	-	
001-025-522250	Oregon Rain	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	-	-	
001-025-522255	Coburg Community Foundation CDF	-	-	-	-	-	-	-	-	-	
001-025-522260	Coburg Foundation	(26,000)	-	-	-	-	-	-	-	-	
001-025-522270	IOOF Building Lease	-	(1,500)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	
001-025-522280	IOOF Preservation Project	-	-	(20,000)	(20,000)	(20,000)	-	-	-	-	
001-025-522295	Main Street Projects	-	-	-	(31,000)	(31,000)	(6,200)	-	-	-	
001-025-522300	Travel Education & Training	-	-	-	(1,000)	(1,000)	(1,000)	-	-	-	
001-025-522310	Office Supplies	-	-	-	(500)	(500)	(500)	-	-	-	
001-025-522320	Membership Dues & Subscriptions	-	-	-	(300)	(300)	(300)	-	-	-	
001-025-522340	Website Design/Upgrade	-	-	-	(500)	(500)	(500)	-	-	-	
001-025-522350	Event Materials & Services	-	-	-	(2,000)	(2,000)	(2,000)	-	-	-	
001-025-522360	Professional Fees	-	-	-	(500)	(500)	(500)	-	-	-	
001-025-601000	IOOF Building Upgrades	-	-	-	(86,000)	(86,000)	(86,000)	-	-	-	
001-025-710000	Transfer to Oregon Main Street	-	-	-	-	-	-	(25,000)	(25,000)	(25,000)	
050 Park Fund		(33,880)	(42,083)	(48,372)	(30,826)	(30,826)	(46,564)	(53,699)	(44,342)	(44,616)	
001-050-401060	Park Donations	-	-	15,000	1,000	1,000	1,000	1,000	1,000	1,000	
001-050-402050	Park User Fees	630	375	800	800	800	800	800	800	800	
001-050-510105	LID Assessment-Parks DEBT	-	-	-	-	-	-	-	-	-	
001-050-510810	Landscape Contract Services	(1,412)	(1,089)	(2,000)	(2,080)	(2,080)	(2,142)	(2,207)	(2,273)	(2,341)	
001-050-511000	Restroom Supplies	(1,140)	(1,244)	(1,597)	(1,661)	(1,661)	(1,711)	(1,762)	(1,815)	(1,869)	
001-050-511200	Power Consumption	-	-	(1,500)	(1,560)	(1,560)	(1,607)	(1,655)	(1,705)	(1,756)	
001-050-511300	Supplies/Gravel	(1,810)	(3,013)	(1,800)	(1,800)	(1,800)	(1,854)	(2,000)	(2,100)	(2,200)	
001-050-522100	Travel, Education, Training	-	-	(2,500)	-	-	-	-	-	-	
001-050-525000	Gasoline, Diesel Fuel	(1,385)	(353)	(1,500)	(1,750)	(1,750)	(1,650)	(1,650)	(1,650)	(1,650)	
001-050-526000	Safety Equipment and Supplies	(201)	(506)	(650)	(650)	(650)	(700)	(750)	(800)	(800)	
001-050-526500	Tools & Equipment	(1,688)	(1,799)	(1,500)	(1,500)	(1,500)	(1,600)	(1,700)	(1,800)	(1,800)	

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA				PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	FY 2023	FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
	001-050-530200 Equipment Rental	(85)	(348)	(175)	(175)	(175)	(200)	(225)	(250)	(250)
	001-050-531000 Vehicle, Equipment Maintenance	(1,596)	(1,037)	(1,100)	(1,100)	(1,100)	(1,100)	(1,200)	(1,300)	(1,300)
	001-050-531500 Building Maintenance	(516)	(113)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
	001-050-533000 Materials, Supplies	(9,286)	(8,392)	(8,000)	(8,500)	(8,500)	(8,500)	(8,500)	(8,600)	(8,600)
	001-050-585300 Urban Forestry	-	-	(350)	(350)	(350)	(800)	(350)	(350)	(350)
	001-050-588700 Contract Services	(340)	(10,026)	(15,000)	-	-	(15,000)	(12,000)	(12,000)	(12,000)
	001-050-601000 Capital Outlay -Parks Equipment	(15,051)	(14,539)	(15,000)	(5,000)	(5,000)	(5,000)	(15,000)	(5,000)	(5,000)
	001-050-601100 Capital Outlay -Parks Projects	-	-	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	050 Parks Capital	(286,445)	(64,386)	198,495	342,300	342,300	601,284	22,755	62,901	(39,447)
	001-051-401000 Interest Income	7,240	524	300	300	300	300	300	300	300
	001-051-401010 Interest Income SDC	-	-	1,556	814	814	655	377	235	136
	001-051-404000 Parks Improvement SDC	47,018	37,273	239,936	189,575	189,575	157,855	131,212	64,033	69,254
	001-051-404200 Other Receipts	-	-	-	-	-	-	-	-	-
	001-051-404500 Oregon Small Cities Grant - ORPD	75,000	-	-	216,200	216,200	216,200	-	-	-
	001-051-405000 OPRD Community Grant	-	-	-	150,000	150,000	227,903	-	-	-
	001-051-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(11,997)	(237)	(237)	(237)	(200)	(190)	(115)
	001-051-510800 Professional Services	(533)	(1,899)	(1,200)	(1,248)	(1,248)	(1,285)	(1,324)	(1,364)	(1,405)
	001-051-513000 Bank Fees	-	(0)	(100)	(104)	(104)	(107)	(110)	(114)	(117)
	001-051-544020 SDC Analysis	-	-	-	(10,000)	(10,000)	-	-	-	-
	001-051-603000 Engineering	(63)	-	-	-	-	-	(7,500)	-	(7,500)
	001-051-610000 Capital Const. Coburg Loop Refund	(23,604)	-	-	-	-	-	-	-	-
	001-051-610001 Capital Const. Coburg Loop Seg 4	(176)	(1,167)	(30,000)	-	-	-	-	-	-
	001-051-620000 Capital Outlay	(132,126)	-	-	-	-	-	(100,000)	-	(100,000)
	001-051-620002 Capital Outlay Johnny Diamond	(259,201)	(99,118)	-	-	-	-	-	-	-
	001-051-620003 Capital Outlay - Pavilion Park Plaza	-	-	-	(203,000)	(203,000)	-	-	-	-
	400 PW Admin	(397,303)	(417,003)	(544,954)	(612,928)	(612,928)	(637,445)	(662,943)	(689,461)	(717,039)
	001-400-500200 Public Works Director	(86,019)	(86,132)	(101,822)	(94,693)	(94,693)	(98,480)	(102,419)	(106,516)	(110,777)
	001-400-500210 Public Works Operator III (1)	(60,270)	(65,684)	(73,569)	(86,732)	(86,732)	(90,202)	(93,810)	(97,562)	(101,465)
	001-400-500310 Public Works Operator I- (3)	(114,421)	(122,184)	(181,061)	(212,181)	(212,181)	(220,669)	(229,495)	(238,675)	(248,222)
	001-400-500311 Wastewater Plant Operator	-	-	-	-	-	-	-	-	-
	001-400-501900 Severance Vacation Pay/Adjust	(2,717)	(2,618)	-	-	-	-	-	-	-
	001-400-503000 FICA/Medicare	(18,729)	(20,365)	(24,441)	(29,770)	(29,770)	(30,961)	(32,200)	(33,488)	(34,827)
	001-400-504000 Health/Dental/Life/LIT	(71,244)	(69,753)	(86,760)	(96,724)	(96,724)	(100,593)	(104,616)	(108,801)	(113,153)
	001-400-505000 PERS Retirement	(43,903)	(46,144)	(69,888)	(83,888)	(83,888)	(87,243)	(90,733)	(94,362)	(98,137)
	001-400-506000 Unemployment/WBF	-	(4,005)	(6,710)	(8,092)	(8,092)	(8,416)	(8,752)	(9,102)	(9,466)
	001-400-506050 Workers Benefit Fund	-	(118)	(703)	(848)	(848)	(882)	(917)	(954)	(992)
	500 Allocation	493,575	639,700	833,947	878,804	878,804	913,957	950,515	988,535	1,028,077
	001-500-500010 Overhead Allocation	197,745	299,697	438,304	423,968	423,968	440,927	458,564	476,907	495,983
	001-500-510000 PW Personal Services Allocation	295,830	340,003	395,643	454,836	454,836	473,030	491,951	511,629	532,094
	600 Debt	(41,914)	(19,878)	(30,600)	(30,150)	(30,150)	(29,700)	(29,250)	(28,800)	(28,350)
	001-000-499100 Loan Proceeds	-	579,569	-	-	-	-	-	-	-
	001-001-510100 City Hall Purchase Interest (Summit)	(26,192)	(19,591)	-	-	-	-	-	-	-
	001-001-510101 City Hall Purchase Principle (Summit)	(15,722)	(579,856)	-	-	-	-	-	-	-
	001-001-510102 City Hall Bonded Debt Interest (FF&C)	-	-	(15,600)	(15,150)	(15,150)	(14,700)	(14,250)	(13,800)	(13,350)

CITY OF COBURG

APPROVED BUDGET 2022-23

	HISTORICAL DATA				PROJECTED				
	Actual FY 2020	Actual FY 2021	Final FY 2022	FY 2023 Proposed FY 2023	FY 2023 Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
001-001-510103 City Hall Bonded Debt Principle (FF&C)	-	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
001-002-510500 LID Assessment (Debt)	-	-	-	-	-	-	-	-	-
700 Transfers	(50,000)	-	-	-	-	-	-	-	-
001-700-711200 Transfer to Street Fund	(50,000)	-	-	-	-	-	-	-	-
001-700-XXXXXX Transfer to Sewer Debt Fund	-	-	-	-	-	-	-	-	-
800 Contingency	-	-	(170,884)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(175,000)
001-800-801000 Operating Contingency - Emergency Res.	-	-	(170,884)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(175,000)
900 Fund Balance Change	604,515	113,700	75,529	44,164	44,164	(101,852)	485,103	465,871	506,135
001-000-400100 Beginning Fund Balance	1,464,793	860,277	750,000	705,000	705,000	860,836	1,162,688	877,585	611,714
001-900-950000 Unappropriated Ending Balance	(860,278)	(746,577)	(514,535)	(484,246)	(484,246)	(698,243)	(506,928)	(187,024)	(36,635)
001-900-950003 Restricted for Park SDC	-	-	(159,936)	(176,590)	(176,590)	(264,445)	(170,657)	(224,690)	(68,944)
Grand Total	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023	FY 2023		PROJECTED			
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026		
003 Street		0	(0)	-	(0)	(0)	0	(0)	0		
000 General		196,005	341,206	421,960	559,400	559,400	473,240	587,501	502,196		
003-000-401000 State Pool Interest		2,554	1,985	2,400	2,400	2,400	2,400	2,400	2,400		
003-000-402445 City Fuel Taxes		91,691	125,177	155,000	170,000	170,000	175,100	180,353	185,764		
003-000-402450 State Street Taxes		87,998	99,917	102,000	120,000	120,000	123,600	127,308	131,127		
003-000-406500 Street Tree Utility Fees		12,562	13,243	14,500	14,500	14,500	15,080	15,683	16,311		
003-000-407000 Transportation Utility Fee		-	-	147,560	152,000	152,000	156,560	161,257	166,095		
003-000-407500 Right of Way Permit Fees		-	-	-	-	-	-	-	-		
003-000-480100 ODOT Grant-SCA		-	99,979	-	100,000	100,000	-	100,000	-		
003-000-499000 Other Receipts		1,200	904	500	500	500	500	500	500		
001 Administration		(103,420)	(366,634)	(1,776,505)	(422,545)	(422,545)	(1,272,230)	(573,499)	(453,767)		
003-001-510000 Office Expense		-	-	-	-	-	-	-	-		
003-001-510500 Uniform Expense		(1,171)	(815)	(850)	(854)	(854)	(880)	(906)	(933)		
003-001-510710 Emergency Street Repair		-	-	-	-	-	-	-	-		
003-001-510800 Professional Services		(5,519)	(30,817)	(1,500)	(1,560)	(1,560)	(1,607)	(1,655)	(1,705)		
003-001-512000 Street Tree Purchase		(15)	(648)	(1,400)	(1,456)	(1,456)	(1,500)	(1,545)	(1,591)		
003-001-512010 Monitoring Services		-	-	-	-	-	-	-	-		
003-001-512020 Street Tree Maintenance		(12,936)	(9,407)	(15,000)	(15,600)	(15,600)	(16,068)	(16,550)	(17,047)		
003-001-513000 Bank Fees		-	-	-	-	-	-	-	-		
003-001-522010 Cellular Phone		(1,119)	(1,160)	(1,350)	(1,404)	(1,404)	(1,446)	(1,490)	(1,534)		
003-001-522100 Travel, Education, Training		(120)	(195)	(700)	(728)	(728)	(750)	(772)	(796)		
003-001-522200 Pagers		-	-	-	-	-	-	-	-		
003-001-525000 Gasoline, Diesel Fuel		(2,637)	(2,478)	(3,000)	(3,240)	(3,240)	(3,337)	(3,437)	(3,540)		
003-001-526000 Safety Equipment & Supplies		(189)	(638)	(1,120)	(1,165)	(1,165)	(1,200)	(1,236)	(1,273)		
003-001-526500 Tools & Equipment		(1,639)	(1,070)	(800)	(832)	(832)	(857)	(883)	(909)		
003-001-530200 Equipment Rental		(603)	(70)	(950)	(988)	(988)	(1,018)	(1,048)	(1,080)		
003-001-531000 Vehicle, Equipment Maintenance		(10,853)	(2,345)	(1,800)	(1,872)	(1,872)	(1,928)	(1,986)	(2,046)		
003-001-531500 Building Maintenance		-	-	(1,500)	(1,560)	(1,560)	(1,607)	(1,655)	(1,705)		
003-001-532000 Street Maintenance		(9,364)	(8,253)	(75,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)		
003-001-532050 Street Overlay/Reconstruction Projects		-	(2,000)	(1,343,000)	-	-	(750,000)	(100,000)	(100,000)		
003-001-532051 CAPITAL OUTLAY- Van Duyn S/W		-	(3,194)	-	-	-	-	-	-		
003-001-533000 Materials, Supplies		(8,598)	(5,858)	(5,000)	(5,000)	(5,000)	(5,200)	(5,400)	(5,400)		
003-001-583000 Street Lighting		(10,355)	(11,030)	(13,500)	(13,500)	(13,500)	(13,500)	(14,000)	(14,000)		
003-001-585300 Urban Forestry		-	-	(350)	(350)	(350)	-	(350)	-		
003-001-589200 Street Repair - SCA Grant		(16,885)	(92,496)	(100,000)	(100,000)	(100,000)	-	(100,000)	-		
003-001-603000 Capital Outlay - Street Fleet/Equipment		(4,010)	(50,928)	-	-	-	(190,000)	(30,000)	-		
003-500-500050 Street Personal Services Allocation		(67,404)	(77,469)	(90,456)	(102,021)	(102,021)	(106,102)	(110,346)	(114,760)		
003-500-500060 Overhead Allocation		-	(65,762)	(119,229)	(120,415)	(120,415)	(125,231)	(130,241)	(135,450)		
003-700-xxxxxx Transfer in From General Fund		50,000	-	-	-	-	-	-	-		
023 Street Capital		50,749	35,709	1,670,619	265,082	265,082	723,396	167,802	86,711		

CITY OF COBURG

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	HISTORICAL DATA				FY 2023	FY 2023	PROJECTED			
	Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026		
003-023-401000 Interest Income	7,064	3,242	1,668	1,668	1,668	898	716	314		
003-023-401010 Interest Income SDC	2,327	2,878	3,500	180	180	145	362	212		
003-023-401020 Heal Cities Grant	-	-	-	-	-	-	-	-		
003-023-404002 Trans Improvement SDC	51,310	35,461	271,441	266,504	266,504	222,957	177,543	97,066		
003-023-405000 Grant Funding - MPC Federal	-	-	-	-	-	-	-	-		
003-023-406000 Bond Purchase - Street Repairs	-	-	1,400,000	1,800,000	1,800,000	700,000	-	-		
003-023-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(658)	(329)	(329)	(553)	(205)	(176)		
003-023-510800 Professional Fees	-	(1,000)	(2,732)	(2,841)	(2,841)	(2,927)	(3,014)	(3,105)		
003-023-513000 Bank Fees	-	-	(100)	(100)	(100)	(100)	(100)	(100)		
003-023-530060 Storm Water Master Plan	-	-	-	(20,000)	(20,000)	-	-	-		
003-023-544000 Project Engineering	(4,475)	(531)	(2,500)	(140,000)	(140,000)	(20,000)	(7,500)	(7,500)		
003-023-544020 SDC Analysis	-	-	-	(10,000)	(10,000)	-	-	-		
003-023-601000 Capital Outlay - Street	(5,476)	(4,091)	-	-	-	-	-	-		
003-023-601100 Collector Street Project	-	(250)	-	-	(1,233,000)	(77,025)	-	-		
003-023-601200 Reconstruction - Roberts Road	-	-	-	(1,233,000)	(1,233,000)	-	-	-		
003-023-601300 Reconstruction - McKenzie St	-	-	-	(297,000)	(297,000)	-	-	-		
003-023-601400 Public Works Shop	-	-	-	(100,000)	(100,000)	(100,000)	-	-		
600 Debt	-	-	(350,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)		
003-600-510000 Debt Service - Street Repairs	-	-	(350,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)		
800 Contingency	-	-	(195,002)	(200,000)	(200,000)	(100,000)	(100,000)	(100,000)		
003-800-801000 Operating Contingency/Emergency Res.	-	-	(195,002)	(200,000)	(200,000)	(100,000)	(100,000)	(100,000)		
900 Fund Balance Change	(143,334)	(10,281)	228,928	(51,937)	(51,937)	325,594	68,196	114,861		
003-000-400100 Beginning Fund Balance	661,663	804,996	882,194	896,000	896,000	1,147,937	922,343	954,147		
003-900-950000 Unappropriated Ending Balance	(804,997)	(815,277)	(500,720)	(335,231)	(335,231)	(510,414)	(541,860)	(551,631)		
003-900-950001 Reserve For Tree Maintenance	-	-	(11,136)	(11,581)	(11,581)	(11,929)	(12,287)	(12,655)		
003-900-950003 Restricted for Street SDC	-	-	(141,410)	(601,125)	(601,125)	(300,000)	(300,000)	(275,000)		
Grand Total	0	(0)	-	(0)	(0)	0	(0)	0		

CITY OF COBURG
APPROVED BUDGET 2022-23

		HISTORICAL DATA			PROJECTED					
		Actual FY 2020	Actual FY 2021	Final FY 2022	FY 2023	FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
004 Water		0	0	-						
000 General		803,528	819,765	888,000			937,788	965,636	994,320	1,023,865
004-000-401000 State Pool Interest		691	443	1,000	1,000	1,000	1,000	1,000	1,000	1,000
004-000-402100 Water Meter Installation Fee		1,330	1,958	6,500	6,500	6,500	6,500	6,500	6,500	6,500
004-000-402300 Water User Fees		796,209	816,088	875,000	901,250	901,250	928,288	956,136	984,820	1,014,365
004-000-403250 Water Deposits		-	25	1,000	1,000	1,000	1,000	1,000	1,000	1,000
004-000-498100 Lien Search Fees		-	-	-	-	-	-	-	-	-
004-000-498500 IFA Drinking Water Grant		-	-	-	-	-	-	-	-	-
004-000-499000 Other Receipts- Brass Return		5,297	1,251	4,500	4,500	4,500	1,000	1,000	1,000	1,000
004-000-499100 Loan Proceeds In - US Bank		-	-	-	-	-	-	-	-	-
001 Administration		(405,998)	(382,133)	(364,888)	(415,181)	(415,181)	(426,181)	(444,170)	(458,393)	(473,899)
004-001-510000 Office Expense		(1,284)	(1,945)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
004-001-510250 Emergency Repairs		(1,855)	(16,077)	(10,000)	(10,000)	(10,000)	(11,000)	(12,000)	(12,000)	(12,000)
004-001-510500 Uniform Expense		(1,395)	(720)	(1,700)	(854)	(854)	(880)	(906)	(933)	(961)
004-001-510800 Professional Services		(16,725)	(2,217)	(3,500)	(3,500)	(3,500)	(3,750)	(4,000)	(4,300)	(4,300)
004-001-510880 City Attorney		(451)	-	(1,650)	(1,650)	(1,650)	(1,700)	(1,750)	(1,750)	(1,750)
004-001-511200 Pump Station Power		(32,495)	(34,732)	(37,132)	(38,617)	(38,617)	(39,776)	(40,969)	(42,198)	(43,464)
004-001-522000 Telephone		-	-	-	-	-	-	-	-	-
004-001-522010 Cellular Phone		(1,082)	(1,235)	(1,860)	(1,934)	(1,934)	(1,992)	(2,052)	(2,114)	(2,177)
004-001-522090 Mbrships, Dues & Subscriptions		-	(900)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
004-001-522100 Travel, Education, Training		(90)	-	-	-	-	-	-	-	-
004-001-523200 Water Analysis		(5,390)	(3,362)	(2,700)	(2,700)	(2,700)	(2,700)	(4,000)	(2,700)	(2,700)
004-001-525000 Gas, Oil and Fuel		(4,547)	(5,055)	(5,400)	(5,832)	(5,832)	(6,007)	(6,187)	(6,373)	(6,564)
004-001-526000 Safety Equipment & Supplies		(580)	(709)	(800)	(800)	(800)	(900)	(1,000)	(1,100)	(1,100)
004-001-526500 Tools & Equipment- Spend Brass Return 22		(539)	(1,905)	(5,000)	(5,000)	(5,000)	(1,600)	(1,700)	(1,800)	(1,800)
004-001-530200 Equipment Rental		-	-	(750)	(750)	(750)	(775)	(800)	(800)	(800)
004-001-531000 Vehicle, Equipment Maintenance		(2,543)	(2,876)	(2,750)	(2,750)	(2,750)	(2,850)	(3,000)	(3,100)	(3,100)
004-001-531500 Building Maintenance, Supplies		(818)	(807)	(4,400)	(4,400)	(4,400)	(4,450)	(4,500)	(4,500)	(4,500)
004-001-533000 Materials, Supplies		(8,370)	(16,227)	(14,100)	(14,100)	(14,100)	(14,500)	(14,800)	(14,800)	(14,800)
004-001-534000 Water Meter Replacement		-	-	-	-	-	-	-	-	-
004-001-534100 Backflow Program		-	-	(1,500)	(1,500)	(1,500)	-	-	-	-
004-001-588500 Certifications, Membership Dues		(1,650)	(2,434)	(4,300)	(4,300)	(4,300)	(4,300)	(4,500)	(4,500)	(4,500)
004-001-588700 Service Contracts		(1,993)	(4,887)	(3,300)	(3,300)	(3,300)	(3,400)	(3,500)	(3,500)	(3,500)
004-001-588800 IFA Drinking Water Grant Expense		-	-	-	-	-	-	-	-	-
004-001-601000 Capital Outlay -		-	-	-	-	-	-	-	-	-
004-001-635000 Hand Held Meter Replacement		(105,834)	(10,215)	-	-	-	-	-	-	-
004-001-670020 Capital Outlay - Equipment		(28,115)	(36,938)	-	-	-	-	-	-	-
004-500-500050 Public Works Personal Services		(116,085)	(133,419)	(121,399)	(143,932)	(143,932)	(149,690)	(155,677)	(161,904)	(168,381)
004-500-500060 Overhead Allocation		(74,158)	(105,473)	(140,647)	(166,261)	(166,261)	(172,912)	(179,828)	(187,021)	(194,502)
024 Water Capital		110,431	828,840	(826,835)	(967,252)	(967,252)	(508,517)	123,275	55,884	60,503
004-024-401010 Interest Income SDC		6,804	4,208	2,352	782	782	662	443	185	169
004-024-404004 Water Improvement SDC		76,355	53,568	243,212	164,694	164,694	146,270	124,560	57,427	62,067
004-024-405000 Regional Solutions Grant Proceeds		-	-	-	-	-	-	-	-	-
004-024-405050 Regional Solutions Loan Proceeds		150,592	840,866	2,022,204	2,902,500	2,902,500	1,323,730	-	-	-

CITY OF COBURG

APPROVED BUDGET 2022-23

	HISTORICAL DATA			FY 2023	FY 2023	PROJECTED				
	Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
004-024-405100 Loan Proceeds	-	768,096	-	-	-	-	-	-	-	
004-024-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(769)	(188)	(188)	(188)	(188)	(188)	(192)	
004-024-510800 Professional Services	(6,201)	(13,845)	(10,000)	(2,500)	(2,500)	(2,500)	(1,500)	(1,500)	(1,500)	
004-024-513000 Bank Fees	-	0	(40)	(40)	(40)	(40)	(40)	(40)	(40)	
004-024-520050 Water Master Plan Grant Expense	-	-	-	-	-	-	-	-	-	
004-024-544020 SDC Analysis	-	-	-	(10,000)	(10,000)	-	-	-	-	
004-024-601400 Public Works Shop	-	-	-	(200,000)	(200,000)	(200,000)	-	-	-	
004-024-603000 Engineering Water Project	(27,353)	(72,995)	(410,000)	(410,000)	(410,000)	(151,661)	-	-	-	
004-024-603100 East Side Water Line/I-5 Bore/Trans	(21,680)	(335,575)	(1,500,000)	(1,500,000)	(1,500,000)	(632,469)	-	-	-	
004-024-603200 Production Well Property/Development	(57,022)	(368,431)	(503,794)	(1,242,500)	(1,242,500)	-	-	-	-	
004-024-603300 Water Infrastructure Upgrades/Updates	(11,064)	(13,289)	(120,000)	(120,000)	(120,000)	(92,321)	-	-	-	
004-024-603400 Reservoir Development	-	(33,763)	(550,000)	(550,000)	(550,000)	(900,000)	-	-	-	
600 Debt	(191,819)	(949,696)	(316,650)	(332,150)	(332,150)	(282,050)	(284,800)	(282,400)	(200,000)	
004-001-510500 LID Assessment DEBT	-	-	-	-	-	-	-	-	-	
004-600-510300 1999 Bond Principal Due Feb	-	-	-	-	-	-	-	-	-	
004-600-510310 1999 Bond Interest Due Feb	-	-	-	-	-	-	-	-	-	
004-600-510320 1999 Bond Interest Due Aug	-	-	-	-	-	-	-	-	-	
004-600-510350 Proj G01001 Principal Due Dec	(65,958)	(459,557)	-	-	-	-	-	-	-	
004-600-510360 Proj G01001 Interest Due Dec	(28,837)	(24,447)	-	-	-	-	-	-	-	
004-600-510380 Proj B01003 Principal Due Dec Pay off 23	(78,773)	(254,455)	-	-	-	-	-	-	-	
004-600-510390 Proj B01003 Interest Due Dec Pay off 23	(18,250)	(13,537)	-	-	-	-	-	-	-	
004-600-510400 Water Bonded Debt Interest (FF&C)	-	(11,600)	(16,650)	(12,150)	(12,150)	(7,050)	(4,800)	(2,400)	-	
004-600-510410 Water Bonded Debt Principal (FF&C)	-	(170,000)	(150,000)	(170,000)	(170,000)	(75,000)	(80,000)	(80,000)	-	
004-600-510500 Business Oregon Water Debt Service	-	-	(150,000)	(150,000)	(150,000)	(200,000)	(200,000)	(200,000)	(200,000)	
004-600-513000 Bank Admin Charges	-	(16,100)	-	-	-	-	-	-	-	
800 Contingency	-	-	(293,293)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
004-800-801000 Operating Contingency -Emergency Res.	-	-	(293,293)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
900 Fund Balance Change	(316,141)	(316,776)	913,666	1,000,333	1,000,333	478,961	(159,941)	(109,411)	(210,469)	
004-000-400100 Beginning Fund Balance	781,934	1,098,076	1,309,202	1,567,000	1,567,000	766,667	487,706	847,647	1,157,058	
004-900-950000 Unappropriated Ending Balance	(1,098,075)	(1,414,852)	(395,536)	(566,667)	(566,667)	(287,706)	(523,087)	(775,071)	(1,198,473)	
004-900-950003 Restricted for Water SDC	-	-	-	-	-	-	(124,560)	(181,987)	(169,054)	
Grand Total	0	0	-	(0)	(0)	0	0	(0)	0	

CITY OF COBURG

APPROVED BUDGET 2022-23

		HISTORICAL DATA			FY 2023		PROJECTED				
		Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
005 Sewer		(0)	(0)	-	(0)	(0)	0	0	(0)	0	
000 General		819,454	836,203	929,300	951,900	951,900	882,478	908,823	935,959	963,909	
005-000-401000 Interest Income		583	212	500	500	500	500	500	500	500	
005-000-404480 Homeland Security Grant		-	-	-	95,000	95,000	-	-	-	-	
005-000-480000 Wastewater Fee		814,170	834,526	925,000	852,600	852,600	878,178	904,523	931,659	959,609	
005-000-480500 Sewer Easement Fee		1,750	315	3,800	3,800	3,800	3,800	3,800	3,800	3,800	
005-000-499000 Other Receipts		2,951	808	-	-	-	-	-	-	-	
005-028-401000 SP Interest Income		-	342	-	-	-	-	-	-	-	
001 Administration		(427,282)	(485,490)	(681,734)	(595,309)	(595,309)	(613,228)	(676,713)	(650,178)	(668,353)	
005-001-505600 Homeland Security - Fuel Island		-	-	-	-	-	-	-	-	-	
005-001-510000 Office Expense		(1,304)	(1,718)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
005-001-510250 Emergency Repairs		(11,111)	(27,309)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	
005-001-510500 Uniform Expense		(1,298)	(1,451)	(1,270)	(854)	(854)	(880)	(906)	(933)	(961)	
005-001-510800 Professional Services		(13,200)	(30,726)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
005-001-510880 City Attorney		-	(124)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
005-001-511200 Electricity		(34,675)	(38,060)	(41,000)	(42,640)	(42,640)	(43,919)	(45,237)	(46,594)	(47,992)	
005-001-513000 Bank Fees		-	-	-	-	-	-	-	-	-	
005-001-513350 Professional Dues		-	(220)	(27)	(27)	(27)	(28)	(30)	(30)	(30)	
005-001-513360 Certifications, Memberships and Dues		(2,336)	(3,503)	(3,400)	(3,400)	(3,400)	(3,500)	(3,600)	(3,700)	(3,700)	
005-001-522010 Cellular Phone		(1,082)	(1,235)	(1,200)	(1,248)	(1,248)	(1,285)	(1,324)	(1,364)	(1,405)	
005-001-522090 Membership, Dues & Subscript		(3,060)	(1,550)	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
005-001-522100 Travel, Education, Training		(175)	-	-	-	-	-	-	-	-	
005-001-525000 Gas, Oil, Fuel Expense		(2,865)	(6,706)	(4,200)	(4,536)	(4,536)	(4,672)	(4,812)	(4,957)	(5,105)	
005-001-525210 Waste Analysis		(6,288)	(7,651)	(3,600)	(3,744)	(3,744)	(3,856)	(3,972)	(4,091)	(4,214)	
005-001-526000 Safety Equipment and Supplies		(1,688)	(1,183)	(1,700)	(1,700)	(1,700)	(975)	(1,050)	(1,150)	(1,150)	
005-001-526500 Tools & Equipment		(2,175)	(1,282)	(8,000)	(8,000)	(8,000)	(8,500)	(9,000)	(9,500)	(10,000)	
005-001-530200 Equipment Rental		(98)	(243)	(1,030)	(1,030)	(1,030)	(1,040)	(1,050)	(1,060)	(1,060)	
005-001-531000 Vehicle Maintenance		(2,491)	(5,020)	(3,000)	(3,000)	(3,000)	(3,100)	(3,200)	(3,300)	(3,300)	
005-001-531500 Building Maintenance, Supplies		(2,069)	(3,903)	(1,850)	(1,850)	(1,850)	(1,925)	(2,000)	(2,050)	(2,050)	
005-001-531700 Easement Recording		(1,391)	(488)	(2,500)	(2,500)	(2,500)	(2,500)	(2,600)	(2,600)	(2,600)	
005-001-532300 Printing and Ads		-	-	(500)	(500)	(500)	(500)	(500)	(500)	(500)	
005-001-533000 Materials, Supplies		(7,124)	(10,980)	(12,500)	(12,500)	(12,500)	(13,000)	(13,400)	(13,500)	(13,500)	
005-001-533100 Chemicals		(28,670)	(19,104)	(32,780)	(32,780)	(32,780)	(33,775)	(34,000)	(34,000)	(34,000)	
005-001-540010 Tank Maintenance/In house pumping		(41,254)	(35,013)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	
005-001-540015 Monitoring Services		(16,435)	(16,685)	(23,500)	(23,500)	(23,500)	(24,000)	(24,500)	(25,000)	(25,000)	
005-001-540020 Plant Equipment Maintenance		(2,791)	(1,313)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	
005-001-540200 Lab Supplies		(4,359)	(5,448)	(10,000)	(10,000)	(10,000)	(10,300)	(10,609)	(10,900)	(11,260)	
005-001-588700 Service Contracts		(3,416)	(3,399)	(3,825)	(3,825)	(3,825)	(3,950)	(4,000)	(4,050)	(4,050)	
005-001-601000 Capital Outlay Fleet/Equipment		-	(3,600)	(100,000)	-	-	-	(45,000)	-	-	
005-500-500050 Sewer Personal Services Allocation		(112,341)	(129,115)	(198,085)	(208,883)	(208,883)	(217,238)	(225,928)	(234,965)	(244,363)	
005-500-500060 Overhead Allocation		(123,586)	(128,462)	(135,767)	(137,292)	(137,292)	(142,784)	(148,495)	(154,435)	(160,613)	
027 Sewer Cap		88,564	52,925	229,343	7,529	7,529	(373,184)	182,316	(703,083)	110,239	
005-027-401000 Wastewater Improvement SDC		79,981	50,620	277,867	268,647	268,647	228,292	184,615	99,525	112,612	
005-027-401010 Wastewater SDC Interest		8,583	5,773	4,016	2,862	2,862	1,893	853	490	603	

CITY OF COBURG
APPROVED BUDGET 2022-23

	HISTORICAL DATA			FY 2023	FY 2023	PROJECTED				
	Actual FY 2020	Actual FY 2021	Final FY 2022	Proposed FY 2023	Approved FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	
005-027-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	-	(1,440)	(1,440)	(829)	(612)	(558)	(436)	
005-027-510200 Capital Outlay -Premier RV Tanks	-	-	(50,000)	(50,000)	(50,000)	(400,000)	-	-	-	
005-027-510800 Professional Services	-	(3,468)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
005-027-513000 Bank Fees	-	-	(40)	(40)	(40)	(40)	(40)	(40)	(40)	
005-027-544020 SDC Analysis	-	-	-	(10,000)	(10,000)	-	-	-	-	
005-027-600500 Plant Expansion	-	-	-	-	-	-	-	(800,000)	-	
005-027-601400 Public Works Shop	-	-	-	(200,000)	(200,000)	(200,000)	-	-	-	
028 Sewer Debt	(526,633)	(486,059)	(462,497)	(484,767)	(484,767)	(484,365)	(478,789)	(506,706)	(500,933)	
005-028-401050 LID Assessment	87,568	186,964	53,517	53,517	53,517	53,517	53,517	-	-	
005-028-402030 Funding from URA - Debt Reserve	480,000	400,000	400,000	375,000	375,000	375,000	375,000	400,000	400,000	
005-028-402040 Loan Proceeds In - DEQ	-	8,805,123	-	-	-	-	-	-	-	
005-028-402050 Loan Proceeds In - US BANK	-	5,928,538	-	-	-	-	-	-	-	
005-028-510000 LID Administration	-	-	(2,500)	-	-	-	-	-	-	
005-028-510881 Legal Fees	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
005-028-513000 Bank Fees	-	-	-	-	-	-	-	-	-	
005-028-530411 Loan R23041 Principal	(33,082)	(634,833)	-	-	-	-	-	-	-	
005-028-530412 Loan R23041 Interest	(23,156)	(11,141)	-	-	-	-	-	-	-	
005-028-530421 Loan R23042 Principal	(402,935)	(7,302,429)	-	-	-	-	-	-	-	
005-028-530422 Loan R23042 Interest	(213,709)	(102,599)	-	-	-	-	-	-	-	
005-028-530442 Loan R23044 Principal	(60,161)	(1,121,060)	-	-	-	-	-	-	-	
005-028-530443 Loan R23044 Interest	(21,575)	(10,370)	-	-	-	-	-	-	-	
005-028-530445 Loan R23045 Interest (DEQ)	-	(93,521)	(72,070)	(67,452)	(67,452)	(62,793)	(58,094)	(53,354)	(48,574)	
005-028-530446 Loan R23045 Principle (DEQ)	-	(291,134)	(535,924)	(540,542)	(540,542)	(545,201)	(549,900)	(554,640)	(559,420)	
005-028-530447 Loan R23045 Fee	-	-	(42,570)	(39,890)	(39,890)	(37,188)	(34,462)	(31,712)	(28,939)	
005-028-530450 Annual Loan Fees	(47,623)	(157,602)	-	-	-	-	-	-	-	
005-028-530500 USDA Bond Principle	(77,582)	(5,639,130)	-	-	-	-	-	-	-	
005-028-530501 USDA Bond Interest	(214,378)	(171,492)	-	-	-	-	-	-	-	
005-028-530600 Sewer Bonded Debt Interest (FF&C)	-	(96,373)	(175,450)	(172,900)	(172,900)	(170,200)	(167,350)	(164,500)	(161,500)	
005-028-530601 Sewer Bonded Debt Principal (FF&C)	-	(175,000)	(85,000)	(90,000)	(90,000)	(95,000)	(95,000)	(100,000)	(100,000)	
700 Transfers	-	-	-	-	-	-	-	-	-	
005-700-720028 Transfer to Sewer Debt	-	-	-	-	-	-	-	-	-	
800 Contingency	-	-	(339,056)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
005-900-801800 Contingency -Reserve for Debt/ Emer. Equip	-	-	(339,056)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
900 Fund Balance Change	45,897	82,422	324,644	320,647	320,647	788,299	264,363	1,124,008	295,138	
005-000-400100 Beginning Fund Balance	2,357,122	2,311,224	2,190,443	2,164,000	2,164,000	2,043,353	1,455,054	1,390,691	466,683	
005-900-950000 Unappropriated Ending Balance	(2,311,225)	(2,228,802)	(690,483)	(739,706)	(739,706)	(255,054)	(190,691)	(266,683)	(171,545)	
005-900-950003 Restricted for Sewer SDC	-	-	(1,175,316)	(1,103,647)	(1,103,647)	(1,000,000)	(1,000,000)	-	-	
Grand Total	(0)	(0)	-	(0)	(0)	0	0	(0)	0	