

**CITY OF COBURG
ADOPTED BUDGET 2023-2024**

	HISTORICAL DATA				BUDGET		PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	Sum of FY 2024 APPROVED	Sum of FY 2024 ADOPTED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)
001_General	1,212,107	1,301,723	1,514,737	1,372,903	1,372,903	0	1,372,903	1,382,477	1,423,114	1,465,204
000_NonDepartmental	839,757	860,493	891,213	920,000	920,000	0	920,000	947,600	1,005,309	1,035,468
001-000-400200 Current Taxes	4,777	12,718	35,000	25,000	25,000	0	25,000	26,523	27,318	28,138
001-000-400300 Delinquent Taxes	6,699	3,321	15,000	1,500	1,500	0	1,500	1,500	1,500	1,500
001-000-401000 State Pool Interest	23,207	23,153	15,640	23,500	23,500	0	23,500	24,205	25,679	26,449
001-000-402010 State Shared Revenue	1,267	1,127	1,050	950	950	0	950	950	950	920
001-000-402200 State Cigarette Taxes	26,185	25,228	29,450	26,675	26,675	0	26,675	27,000	28,644	29,504
001-000-402250 State Liquor Taxes	160,365	144,963	198,000	175,000	175,000	0	175,000	180,250	191,227	196,964
001-000-403100 Power Company Franchise Fee	43,054	44,238	42,500	59,100	59,100	0	59,100	60,873	64,580	66,518
001-000-403200 Gas Company Franchise License	20,307	22,046	26,000	32,000	32,000	0	32,000	32,960	33,949	34,967
001-000-403300 Cable TV/Broadband Franchise Fee	6,581	7,798	8,008	8,200	8,200	0	8,200	8,446	8,690	8,929
001-000-403400 Telephone Franchise	3,362	3,025	3,500	3,100	3,100	0	3,100	3,193	3,387	3,489
001-000-403500 Garbage Franchise Fee	4,000	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000
001-000-404040 Impound Fees	460	-	500	-	-	0	-	-	-	-
001-000-404042 Business License	3,930	4,130	4,000	3,500	3,500	0	3,500	3,605	3,825	3,939
001-000-404400 Land Use Filing Fees	3,000	-	-	2,500	2,500	0	2,500	2,500	2,500	2,500
001-000-404487 COVID Relief Fund Grant	50,000	-	-	-	-	0	-	-	-	-
001-000-404488 American Rescue Plan	-	129,937	-	-	-	0	-	-	-	-
001-000-404492 CRRSAA Grant	-	129,937	129,937	-	-	0	-	-	-	-
001-000-404493 Broadband Grant - Fiber Consortium	-	-	59,047	-	-	0	-	-	-	-
001-000-404495 Lease Revenue	6,864	-	6,864	25,000	25,000	0	25,000	5,775	5,775	5,775
001-000-404500 Sign Application Fee	3,814	8,484	44,703	50,403	50,403	0	50,403	7,807	7,754	7,859
001-000-404600 SDC Admin. Fees	265	-	-	-	-	0	-	-	-	-
001-000-410910 Dog License Fees	293	293	500	200	200	0	200	200	200	200
001-000-498100 Lien Search	1,375	1,250	1,500	1,500	1,500	0	1,500	1,500	1,500	1,500
001-000-498200 Police Confiscation Forfeiture	-	-	-	1,500	1,500	0	1,500	1,500	1,500	1,500
001-000-499000 Other Receipts	2,838	7,519	2,047	4,500	4,500	0	4,500	4,500	4,500	4,500
001_Administration	(694,856)	(813,844)	(881,407)	(833,240)	(833,240)	0	(833,240)	(894,097)	(926,084)	(959,578)
001-001-500500 City Administrator 1FTE	(98,401)	(109,040)	(120,045)	(112,320)	(112,320)	0	(112,320)	(121,485)	(126,345)	(131,399)
001-001-501100 Finance Director 1 FTE 2021	(79,398)	(84,661)	(91,500)	(82,620)	(82,620)	0	(82,620)	(89,325)	(92,936)	(96,654)
001-001-501400 City Recorder 1 FTE	(68,001)	(73,344)	(80,441)	(85,968)	(85,968)	0	(85,968)	(92,983)	(96,702)	(100,570)
001-001-501500 Office Administration .6 FTE	(54,167)	(36,886)	(41,582)	(24,050)	(24,050)	0	(24,050)	(26,012)	(27,053)	(28,135)
001-001-501550 Utility Billing Specialist 1.0 FTE	-	-	(47,300)	(57,607)	(57,607)	0	(57,607)	(59,911)	(64,800)	(67,392)
001-001-501700 Emergency Management	-	-	-	-	-	0	-	-	-	-
001-001-501900 Severance/Vacation Pay/Adjust	(3,167)	(2,487)	(1,500)	(1,500)	(1,500)	0	(1,500)	(1,622)	(1,687)	(1,753)
001-001-502000 Workers' Compensation	(18,363)	(10,210)	(23,795)	(13,500)	(13,500)	0	(13,500)	(14,600)	(15,186)	(15,793)
001-001-503000 FICA/Medicare	(21,935)	(28,807)	(26,666)	(26,666)	(26,666)	0	(26,666)	(28,842)	(29,996)	(31,195)
001-001-504000 Health Insurance/Dental/Life/LTD/HRA	(68,495)	(98,408)	(115,461)	(109,000)	(109,000)	0	(109,000)	(113,360)	(122,610)	(127,515)
001-001-505000 PERS Retirement	(48,833)	(71,090)	(80,918)	(74,392)	(74,392)	0	(74,392)	(80,462)	(83,681)	(87,028)
001-001-506000 Unemployment Insurance/STT	(4,092)	(668)	(7,830)	(7,585)	(7,585)	0	(7,585)	(8,204)	(8,532)	(8,873)
001-001-506500 Workers Benefit Fund	(85)	(193)	(820)	(767)	(767)	0	(767)	(798)	(830)	(863)
001-001-510000 Office Expense	(7,931)	(6,625)	(8,000)	(6,500)	(6,500)	0	(6,500)	(6,760)	(7,172)	(7,459)
001-001-510020 Public Meeting Expense	(3,368)	(18,597)	(19,000)	(14,500)	(14,500)	0	(14,500)	(15,080)	(15,998)	(16,638)
001-001-510050 Council/Committee/commission Train	(259)	-	(1,500)	(1,500)	(1,500)	0	(1,500)	(1,500)	(1,500)	(1,500)
001-001-510600 Audit	(19,200)	(28,799)	(30,680)	(27,000)	(27,000)	0	(27,000)	(28,644)	(29,504)	(30,389)
001-001-510800 Professional Services	(28,361)	(30,843)	(25,000)	(20,000)	(20,000)	0	(20,000)	(20,600)	(21,218)	(22,510)
001-001-510881 Legal	(15,245)	(22,346)	(15,500)	(15,000)	(15,000)	0	(15,000)	(15,000)	(15,000)	(15,000)
001-001-510950 Liability Insurance	(23,900)	(26,338)	(27,040)	(34,000)	(34,000)	0	(34,000)	(35,360)	(36,421)	(38,639)
001-001-510951 Auto Insurance	(13,475)	(18,132)	(15,080)	(18,500)	(18,500)	0	(18,500)	(19,240)	(20,412)	(21,074)
001-001-510952 Property Insurance	(12,430)	(15,020)	(14,040)	(20,375)	(20,375)	0	(20,375)	(21,190)	(22,480)	(23,155)
001-001-510953 Cyber Security Insurance	(1,550)	(2,808)	(1,500)	(9,000)	(9,000)	0	(9,000)	(9,360)	(9,930)	(10,228)
001-001-513000 Bank Fees	(32,092)	(27,040)	(15,000)	(15,000)	(15,000)	0	(15,000)	(15,000)	(15,000)	(15,000)
001-001-514400 City Prosecutor	(8,758)	(15,000)	(15,000)	(15,000)	(15,000)	0	(15,000)	(15,000)	(15,000)	(15,000)
001-001-522090 Mbrships Dues & Subscriptions	(4,357)	(4,743)	(5,200)	(6,000)	(6,000)	0	(6,000)	(6,180)	(6,365)	(6,753)
001-001-522100 Travel, Education, Training	(2,448)	(4,003)	(5,000)	(6,000)	(6,000)	0	(6,000)	(6,000)	(6,000)	(6,000)
001-001-523500 Employee Promotions and Incent	(2,029)	(2,299)	(2,000)	(2,000)	(2,000)	0	(2,000)	(2,000)	(2,000)	(2,000)
001-001-523550 Employee Wellness Campaign	-	(956)	-	-	-	0	-	-	-	-
001-001-522570 Volunteer Appreciation	(366)	(503)	(520)	(750)	(750)	0	(750)	(750)	(750)	(750)
001-001-530000 Computer/Replacement Expense	(424)	(2,700)	(2,500)	(2,000)	(2,000)	0	(2,000)	(2,000)	(2,000)	(2,000)
001-001-530100 LOG IT Support Contract	(19,815)	(15,525)	(16,640)	(16,640)	(16,640)	0	(16,640)	(17,139)	(18,183)	(18,728)
001-001-542000 Miscellaneous	(2,618)	(17,221)	(1,500)	(500)	(500)	0	(500)	(500)	(500)	(500)

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001-020-513000 Bank Fees	(2,664)	(2,824)	(4,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	
001-020-513500 Jury, Witness Fees	(211)	(16)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	
001-020-514500 Municipal Judge	(7,950)	(8,900)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	
001-020-516000 Court Appointed Attorney	(3,665)	(3,96)	(6,000)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
001-020-516200 Court Software	(7,922)	(10,061)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
001-020-516500 Jail Beds Springfield	(600)	-	(3,300)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	
001-020-522090 Mbrships, Dues & Subscriptions	(538)	(373)	(600)	(538)	(300)	(300)	(300)	(300)	(300)	(600)	
001-020-522100 Travel, Education, Training	(119)	(1,358)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	
001-020-523500 Conder /Printer Lease and Service	-	(180)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	
001-020-530000 Computer Storage	(1,569)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	
001-020-588000 Records Storage	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	
027 Economic Dev	17,060	(33,930)	(55,922)	(17,000)	(12,200)	(12,200)	28,400	28,250	29,200	29,128	
001-025-402500 Transient Room Tax	19,033	28,228	22,200	22,000	22,000	22,000	23,000	23,000	24,000	24,000	
001-025-402600 Tourism Funds	15,700	17,964	20,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	
001-025-402800 IOOF Building, Rental Income	-	300	5,000	2,500	2,500	2,500	5,000	5,000	5,000	5,000	
001-025-402900 Preserving Oregon Grant2	-	7,277	20,000	-	-	-	-	-	-	-	
001-025-403000 Oregon Main Street Projects	-	250	80,000	-	-	-	-	-	-	-	
001-025-500000 Technical Assistant - Economic Develop	-	(26,847)	(24,717)	-	-	-	-	-	-	-	
001-025-501900 Severance Pay/Vacation	-	(807)	(200)	-	-	-	-	-	-	-	
001-025-502000 Workers Compensation	-	(12)	(50)	-	-	-	-	-	-	-	
001-025-503000 FICA/Medicare	-	(1,941)	(4,500)	-	-	-	-	-	-	-	
001-025-504000 Health Insurance	-	(450)	(600)	-	-	-	-	-	-	-	
001-025-505000 PERS Retirement	-	(2,471)	(2,566)	-	-	-	-	-	-	-	
001-025-506000 Unemployment Insurance/STT	-	(293)	(508)	-	-	-	-	-	-	-	
001-025-510450 Postage	(713)	(1,043)	(1,680)	(1,500)	(1,500)	(1,500)	(1,600)	(1,750)	(1,872)	(1,872)	
001-025-522220 Promotion of City Tourism/Marketing	(9,965)	(10,353)	(12,500)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	
001-025-522230 Tourism - Funding to Chamber	(495)	(5,000)	(5,000)	-	-	-	-	-	-	-	
001-025-522250 Oregon Rain	(5,000)	(5,000)	(5,000)	-	-	-	-	-	-	-	
001-025-522270 IOOF Building Lease	(1,500)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	
001-025-522280 IOOF Preservation Project	-	(2,353)	(20,000)	-	-	-	-	-	-	-	
001-025-522295 Main Street Projects	-	(768)	(31,000)	-	-	-	-	-	-	-	
001-025-522300 Travel Education & Training	-	-	(1,000)	-	-	-	-	-	-	-	
001-025-522310 Office Supplies	-	-	(500)	-	-	-	-	-	-	-	
001-025-522320 Membership Dues & Subscriptions	-	-	(300)	-	-	-	-	-	-	-	
001-025-522340 Website Design/Upgrade	-	-	(500)	-	-	-	-	-	-	-	
001-025-522350 Event Materials & Services	-	-	(2,000)	-	-	-	-	-	-	-	
001-025-522360 Professional Fees	-	-	(500)	-	-	-	-	-	-	-	
001-025-601000 IOOF Building Upgrades	-	(8,635)	(86,000)	-	-	-	-	-	-	-	
050 Park Fund	(42,083)	(54,364)	(30,826)	(37,200)	(37,200)	(37,200)	(37,775)	(34,300)	(34,650)	(34,800)	
001-050-401060 Park Donations	-	130	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
001-050-402050 Park User Fees	375	735	800	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
001-050-510810 Landscape Contract Services	(1,089)	(2,957)	(2,080)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
001-050-511000 Restroom Supplies	(1,244)	(1,385)	(1,661)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
001-050-511200 Power Consumption	-	(426)	(1,560)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
001-050-511300 Supplies/Gravel	(3,013)	(1,285)	(1,800)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
001-050-522100 Travel, Education, Training	(353)	(5,660)	(1,750)	(2,000)	(2,000)	(2,000)	(2,000)	(2,600)	(2,900)	(3,000)	
001-050-525000 Gasoline, Diesel Fuel	(506)	(1,179)	(650)	(700)	(700)	(700)	(750)	(800)	(800)	(800)	
001-050-526000 Safety Equipment and Supplies	(1,799)	(1,846)	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
001-050-526500 Tools & Equipment	(348)	(770)	(1,75)	(200)	(200)	(200)	(250)	(250)	(250)	(250)	
001-050-530200 Equipment Rental	(1,037)	(675)	(1,100)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	
001-050-531000 Vehicle, Equipment Maintenance	(113)	(1,500)	(1,500)	(2,000)	(2,000)	(2,000)	(2,050)	(2,100)	(2,150)	(2,200)	
001-050-531500 Building Maintenance	(8,392)	(12,544)	(8,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	
001-050-533000 Materials, Supplies	-	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	
001-050-586300 Urban Forestry	(10,026)	(3,331)	(5,000)	-	-	-	-	-	-	-	
001-050-588700 Contract Services	(4,539)	(10,000)	(5,000)	-	-	-	-	(20,000)	-	-	
001-050-601000 Capital Outlay - Parks Equipment	-	-	-	-	-	-	-	-	-	-	
001-050-601100 Capital Outlay - Parks Projects	(64,386)	29,473	342,300	223,359	223,359	223,359	(111,188)	32,349	(75,335)	34,019	
050 Parks Capital	524	300	300	300	300	300	1,000	1,000	1,000	1,000	
001-051-401000 Interest Income	814	269	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
001-051-401010 Interest Income SDC	37,273	65,197	189,575	235,325	235,325	235,325	33,171	34,300	34,145	36,137	
001-051-404000 Parks Improvement SDC	-	-	-	-	-	-	-	-	-	-	
001-051-404200 Other Receipts	-	-	-	-	-	-	-	-	-	-	
001-051-404500 Oregon Small Cities Grant - ORPD	-	-	216,200	332,500	332,500	332,500	100,000	-	-	-	

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001-051-405000 OPRD Community Grant	-	-	150,000	-	-	-	-	-	-	-	-
001-051-510100 SDC Administrative Fees (5% of Loan Pay)	-	(11,695)	(237)	(11,766)	(11,766)	(11,766)	(1,659)	(1,715)	(1,707)	(1,807)	
001-051-510800 Professional Services	(1,899)	(1,248)	(1,248)	(1,200)	(1,200)	(1,200)	(1,200)	(1,236)	(1,273)	(1,311)	
001-051-513000 Bank Fees	(0)	0	(104)	-	-	-	-	-	-	-	
001-051-544020 SDC Analysis	-	-	(10,000)	-	-	-	-	-	-	-	
001-051-603000 Engineering	-	-	-	-	-	-	(7,500)	-	(7,500)	-	
001-051-610001 Capital Const. Coburg Loop Seg 4	(1,167)	(13,789)	-	-	-	-	(35,000)	-	-	-	
001-051-620000 Capital Outlay - Coburg Creek	-	-	-	-	-	-	(100,000)	-	(100,000)	-	
001-051-620002 Capital Outlay - Johnny Diamond	(99,118)	-	-	-	-	-	-	-	-	-	
001-051-620003 Capital Outlay - Pavilion Park Plaza	-	(10,509)	(203,000)	(332,500)	(332,500)	(332,500)	(100,000)	-	-	-	
400 PW Admin	(414,385)	(526,389)	(612,928)	(613,685)	(613,685)	(613,685)	(638,232)	(663,762)	(690,312)	(717,925)	
001-400-500200 Public Works Director	(86,132)	(94,854)	(94,693)	(106,772)	(106,772)	(106,772)	(111,043)	(115,485)	(120,104)	(124,908)	
001-400-500210 Public Works Operator Supervisor (1)	(65,684)	(65,601)	(86,732)	(78,025)	(78,025)	(78,025)	(81,146)	(84,392)	(87,768)	(91,278)	
001-400-500310 Public Works Operator I & 2- (4)	(122,184)	(180,564)	(212,181)	(230,269)	(230,269)	(230,269)	(239,480)	(249,059)	(259,021)	(269,362)	
001-400-500300 FICA/Medicare	(20,365)	(25,130)	(29,770)	(31,872)	(31,872)	(31,872)	(33,147)	(34,473)	(35,852)	(37,286)	
001-400-500400 Health/Dental/Life/LIT	(69,753)	(86,928)	(96,724)	(83,412)	(83,412)	(83,412)	(86,748)	(90,218)	(93,827)	(97,580)	
001-400-505000 PERS Retirement	(46,144)	(83,888)	(83,888)	(73,634)	(73,634)	(73,634)	(76,579)	(79,643)	(82,828)	(86,141)	
001-400-506000 Unemployment/STT	(4,005)	(5,161)	(8,092)	(8,715)	(8,715)	(8,715)	(9,064)	(9,426)	(9,803)	(10,195)	
001-400-506050 Workers Benefit Fund	(118)	(135)	(848)	(866)	(866)	(866)	(1,025)	(1,066)	(1,109)	(1,153)	
500 Allocation	639,700	782,994	878,804	1,039,852	1,039,852	1,039,852	1,076,929	1,115,352	1,155,174	1,196,444	
001-500-500010 Overhead Allocation	299,697	395,643	423,968	451,772	451,772	451,772	465,325	479,285	493,663	508,473	
001-500-510000 PW Personal Services Allocation	340,003	387,291	454,836	588,080	588,080	588,080	611,603	636,067	661,510	687,971	
600 Debt	(19,878)	(30,665)	(30,150)	(29,700)	(29,700)	(29,700)	-	-	(28,350)	(32,900)	
001-000-499100 Loan Proceeds	579,569	-	-	-	-	-	-	-	-	-	
001-001-510100 City Hall Purchase Interest (Summit)	(19,591)	-	-	-	-	-	-	-	-	-	
001-001-510101 City Hall Purchase Principle (Summit)	(579,856)	-	-	-	-	-	-	-	-	-	
001-001-510102 City Hall Bonded Debt Interest (FF&C)	-	(15,599)	(15,150)	(14,700)	(14,700)	(14,700)	(14,250)	(13,800)	(13,350)	(12,900)	
001-001-510103 City Hall Bonded Debt Principle (FF&C)	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(20,000)	
001-002-510500 LID Assessment (Debt)	-	(66)	-	-	-	-	-	-	-	-	
800 Contingency	-	-	(200,000)	(150,000)	(150,000)	(150,000)	(150,000)	-	-	-	
001-800-801000 Operating Contingency - Emergency Res.	-	-	(200,000)	(150,000)	(150,000)	(150,000)	(150,000)	-	-	-	
900 Fund Balance Change	113,700	307,708	44,164	25,852	25,852	25,852	495,498	223,058	288,534	183,990	
001-900-400100 Beginning Fund Balance	860,277	746,577	705,000	650,000	650,000	650,000	774,148	464,650	241,592	46,932	
001-900-950000 Unappropriated Ending Balance	(746,577)	(438,869)	(484,246)	(342,294)	(342,294)	(342,294)	(152,125)	(54,767)	(190,402)	(276,575)	
001-900-950003 Restricted for Park SDC	-	-	(176,590)	(281,854)	(281,854)	(281,854)	(162,525)	(186,825)	(143,470)	(129,607)	
Grand Total	(0)	0	(0)	0	0	0	0	(0)	(0)	0	

**CITY OF COBURG
ADOPTED BUDGET 2023-2024**

	HISTORICAL DATA			BUDGET		PROJECTED					
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed	Sum of FY 2024 Approved	Sum of FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	
003-000-400100 Beginning Fund Balance	804,996	815,277	896,000	960,200	960,200	960,200	511,078	923,880	747,170	705,997	
003-900-950000 Unappropriated Ending Balance	(815,277)	(957,569)	(335,231)	(399,078)	(399,078)	(399,078)	(811,880)	(634,810)	(593,267)	(553,440)	
003-900-950001 Reserve For Tree Maintenance	-	-	(11,581)	(12,000)	(12,000)	(12,000)	(12,000)	(12,360)	(12,731)	(12,750)	
003-900-950003 Restricted for Street SDC	-	-	(601,125)	-	-	-	-	-	-	-	
Grand Total	(0)	-	(0)	(0)	(0)	(0)	0	(0)	0	0	

**CITY OF COBURG
ADOPTED BUDGET 2023-2024**

	HISTORICAL DATA			BUDGET		PROJECTED				
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	Sum of FY 2024 APPROVED	Sum of FY 2024 ADOPTED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
900 Fund Balance Change	(316,776)	(302,651)	1,000,333	1,204,498	1,204,498	1,204,498	(425)	193,861	90,625	72,175
004-000-400100 Beginning Fund Balance	1,098,076	1,414,852	1,567,000	1,375,000	1,375,000	1,375,000	370,502	570,927	577,066	686,441
004-900-950000 Unappropriated Ending Balance	(1,414,852)	(1,717,503)	(566,667)	(170,502)	(170,502)	(170,502)	(370,927)	(377,066)	(451,494)	(543,766)
004-900-950003 Restricted for Water SDC	-	-	-	-	-	-	-	-	(34,947)	(70,560)
Grand Total	0	0	(0)	0	0	0	0	0	(0)	0

**CITY OF COBURG
ADOPTED BUDGET 2023-2024**

	HISTORICAL DATA				BUDGET		PROJECTED				
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	Sum of FY 2024 APPROVED	Sum of FY 2024 ADOPTED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	
	(0)	(0)	(0)	(0)			(0)	(0)	(0)	(0)	
005 Sewer											
000 General											
005-000-401000 Interest Income	836,203	844,919	951,900	870,000	870,000	870,000	870,000	896,210	922,691	949,967	977,561
005-000-404480 Homeland Security Grant	212	162	500	-	-	-	-	500	500	500	-
005-000-480000 Wastewater Fee	834,526	843,658	852,600	857,000	857,000	857,000	882,710	909,191	936,467	964,561	
005-000-480500 Sewer Easement Fee	315	375	3,800	500	500	500	500	2,500	2,500	2,500	500
005-000-490000 Other Receipts	808	-	-	2,500	2,500	2,500	2,500	10,000	10,000	10,000	10,000
005-028-401000 SP Interest Income	342	724	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
001 Administration	(485,490)	(522,230)	(595,349)	(686,943)	(686,943)	(686,943)	(709,326)	(746,335)	(770,379)	(794,016)	(794,016)
005-001-505600 Homeland Security - Fuel Island											
005-001-510000 Office Expense	(1,718)	(628)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
005-001-510250 Emergency Repairs	(27,309)	(14,285)	(16,500)	(16,500)	(16,500)	(16,500)	(18,500)	(18,500)	(19,000)	(19,500)	(19,500)
005-001-510500 Uniform Expense	(1,451)	(1,256)	(854)	(880)	(880)	(880)	(915)	(943)	(971)	(1,000)	(1,000)
005-001-510800 Professional Services	(30,726)	(3,842)	(2,500)	(2,500)	(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)	(2,500)	(2,500)
005-001-511200 Electricity	(38,060)	(39,216)	(42,640)	(44,772)	(44,772)	(44,772)	(46,563)	(47,960)	(49,399)	(50,881)	(50,881)
005-001-513350 Professional Dues	(220)	-	(27)	-	-	-	-	-	-	-	-
005-001-513360 Certifications, Memberships and Dues	(3,503)	(2,903)	(3,400)	(3,500)	(3,500)	(3,500)	(3,500)	(3,700)	(3,700)	(3,700)	(3,800)
005-001-522010 Cellular Phone	(1,235)	(1,109)	(1,288)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,600)	(1,650)
005-001-522090 Memberships, Dues & Subscript	(1,550)	(1,820)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
005-001-522100 Travel, Education, Training	(92)	-	-	-	-	-	-	-	-	-	-
005-001-525000 Gas, Oil, Fuel Expense	(6,706)	(5,393)	(4,536)	(4,900)	(4,900)	(4,900)	(5,340)	(5,820)	(6,340)	(6,910)	(7,500)
005-001-525210 Waste Analysis	(7,651)	(8,496)	(3,744)	(5,500)	(5,500)	(5,500)	(6,000)	(6,250)	(6,500)	(6,750)	(7,000)
005-001-526000 Safety Equipment and Supplies	(1,183)	(2,107)	(1,700)	(975)	(975)	(975)	(1,050)	(1,150)	(1,150)	(1,150)	(1,150)
005-001-526500 Tools & Equipment	(1,282)	(1,389)	(6,000)	(8,000)	(8,000)	(8,000)	(8,250)	(8,500)	(9,000)	(9,500)	(10,000)
005-001-530200 Equipment Rental	(243)	(260)	(1,030)	(1,040)	(1,040)	(1,040)	(1,050)	(1,060)	(1,060)	(1,060)	(1,070)
005-001-531000 Vehicle Maintenance	(5,020)	(2,209)	(3,000)	(3,100)	(3,100)	(3,100)	(3,200)	(2,500)	(2,500)	(2,750)	(3,000)
005-001-531500 Building Maintenance, Supplies	(3,903)	(2,474)	(1,850)	(2,000)	(2,000)	(2,000)	(2,250)	(2,500)	(2,750)	(3,000)	(3,000)
005-001-531700 Easement Recording	(488)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,600)	(2,600)	(2,700)	(2,700)
005-001-532300 Printing and Ads	-	-	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
005-001-533000 Materials, Supplies	(10,980)	(18,394)	(12,500)	(13,000)	(13,000)	(13,000)	(13,400)	(13,500)	(13,500)	(13,600)	(13,600)
005-001-533100 Chemicals	(19,104)	(29,354)	(32,780)	(32,775)	(32,775)	(32,775)	(34,000)	(34,000)	(34,000)	(35,000)	(35,000)
005-001-540010 Tank Maintenance/in house pumping	(35,013)	(45,834)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(71,000)	(71,000)	(74,000)	(74,000)
005-001-540015 Monitoring Services	(16,685)	(12,523)	(23,500)	(24,000)	(24,000)	(24,000)	(24,500)	(25,000)	(25,000)	(25,500)	(25,500)
005-001-540020 Plant Equipment Maintenance	(1,313)	(622)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
005-001-540200 Lab Supplies	(5,448)	(2,498)	(10,000)	(10,000)	(10,000)	(10,000)	(10,250)	(10,500)	(10,750)	(11,000)	(11,000)
005-001-588700 Service Contracts	(3,399)	(2,620)	(3,825)	(3,950)	(3,950)	(3,950)	(4,000)	(4,050)	(4,100)	(4,150)	(4,200)
005-001-601000 Capital Outlay Fleet/Equipment	(3,600)	-	-	-	-	-	-	-	-	-	-
005-500-500050 Sewer Personal Services Allocation	(129,115)	(187,141)	(208,883)	(286,020)	(286,020)	(286,020)	(297,461)	(309,359)	(321,734)	(334,603)	(347,478)
005-500-500060 Overhead Allocation	(128,462)	(135,767)	(137,292)	(145,531)	(145,531)	(145,531)	(149,897)	(154,394)	(159,076)	(163,796)	(168,516)
027 Sewer Cap	52,825	69,583	7,569	(212,589)	(212,589)	(212,589)	(201,423)	49,290	351,875	351,703	351,703
005-027-401000 Wastewater Improvement SDC	50,620	69,971	268,647	265,696	265,696	265,696	265,696	46,264	45,833	45,997	45,997
005-027-401010 Wastewater SDC Interest	5,773	3,685	(1,440)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
005-027-510200 SDC Administrative Fees (5% of Loan Pay)	-	-	(4,073)	(13,285)	(13,285)	(13,285)	(13,285)	2,313	2,292	2,292	2,300
005-027-510800 Professional Services	(3,468)	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
005-027-540020 SDC Analysis	-	-	(10,000)	-	-	-	-	-	-	-	-
005-027-544030 Waste Water Facilities Plan	-	-	-	(65,000)	(65,000)	(65,000)	-	-	-	-	-
005-027-600500 Plant Expansion	-	-	(200,000)	(400,000)	(400,000)	(400,000)	-	-	-	-	-
005-027-601400 Public Works Shop	-	-	(491,894)	(491,894)	(491,894)	(491,894)	-	-	-	-	-
028 Sewer Debt	(486,059)	(445,347)	(484,767)	(491,894)	(491,894)	(491,894)	(488,674)	(485,064)	(481,298)	(479,710)	(479,710)
005-028-401050 LID Assessment	186,964	90,811	53,517	45,988	45,988	45,988	20,000	20,000	20,000	20,000	20,000
005-028-402030 Funding from URA - Debt Reserve	400,000	375,000	375,000	375,000	375,000	375,000	375,000	400,000	400,000	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	-	-	-	-	-	-	-	-	-	-	-
005-028-510881 Legal Fees	-	(144)	(2,500)	(2,500)	(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	(634,833)	-	-	-	-	-	-	-	-	-	-
005-028-530412 Loan R23042 Interest	(11,141)	-	-	-	-	-	-	-	-	-	-
005-028-530421 Loan R23042 Principal	(7,302,429)	-	-	-	-	-	-	-	-	-	-
005-028-530422 Loan R23042 Interest	(102,599)	-	-	-	-	-	-	-	-	-	-
005-028-530442 Loan R23044 Principal	(1,121,060)	-	-	-	-	-	-	-	-	-	-
005-028-530443 Loan R23044 Interest	(10,370)	-	-	-	-	-	-	-	-	-	-
005-028-530445 Loan R23045 Interest (DEQ)	(93,521)	(72,070)	(67,452)	(37,188)	(37,188)	(37,188)	(34,462)	(31,712)	(28,959)	(26,142)	(23,326)

**CITY OF COBURG
ADOPTED BUDGET 2023-2024**

	HISTORICAL DATA			BUDGET		PROJECTED					
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	Sum of FY 2024 APPROVED	Sum of FY 2024 ADOPTED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	
005-028-530446 Loan R23045 Principle (DEC)	(291,134)	(535,924)	(540,542)	(545,201)	(545,201)	(545,201)	(549,900)	(554,640)	(559,420)	(564,241)	
005-028-530447 Loan R23045 Fee	-	(42,570)	(39,890)	(62,793)	(62,793)	(62,793)	(34,462)	(31,712)	(28,939)	(43,327)	
005-028-530450 Annual Loan Fees	(157,602)	-	-	-	-	-	-	-	-	-	
005-028-530500 USDA Bond Principle	(5,639,130)	-	-	-	-	-	-	-	-	-	
005-028-530501 USDA Bond Interest	(171,492)	-	-	-	-	-	-	-	-	-	
005-028-530600 Sewer Bonded Debt Interest (FF&C)	(96,373)	(175,450)	(172,900)	(170,200)	(170,200)	(170,200)	(167,350)	(164,500)	(161,500)	(158,500)	
005-028-530601 Sewer Bonded Debt Principal (FF&C)	(175,000)	(85,000)	(90,000)	(95,000)	(95,000)	(95,000)	(95,000)	(100,000)	(100,000)	(105,000)	
700 Transfers	-	-	-	-	-	-	-	-	-	-	
005-700-720028 Transfer to Sewer Debt	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(100,000)	(100,000)	(100,000)	
800 Contingency	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(100,000)	(100,000)	(100,000)	
005-900-801800 Contingency - Reserve for Debt/ Emer. Equip	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(100,000)	(100,000)	(100,000)	
900 Fund Balance Change	82,422	53,075	320,647	721,426	721,426	721,426	703,213	359,438	753,585	667,862	
005-900-400100 Beginning Fund Balance	2,311,224	2,228,802	2,164,000	2,344,175	2,344,175	2,344,175	1,822,749	1,319,536	1,060,118	406,533	
005-900-950000 Unappropriated Ending Balance	(2,228,802)	(2,175,727)	(739,706)	(1,045,577)	(1,045,577)	(1,045,577)	(748,600)	(542,239)	(306,533)	261,329	
005-900-950003 Restricted for Sewer SDC	-	-	(1,103,647)	(577,172)	(577,172)	(577,172)	(370,956)	(417,879)	-	-	
Grand Total	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	