



**City of Coburg
Balances
FY 2026
As of 12/31/2025**

Cash Balances

	FY 2026 <u>Actual</u>	FY 2025 <u>Actual</u>	EOY <u>FY 2025</u>
General Fund	647,460	688,378	92,468
Street Fund	796,364	732,933	879,706
Water Fund	1,857,696	2,187,467	2,165,834
Sewer Fund	1,057,045	1,225,122	1,335,062
Total Cash	4,358,565	4,833,900	4,473,070

Fund Balances

	FY 2026 <u>Actual</u>	FY 2026 <u>Budget</u>	FY 2025 <u>Actual</u>	EOY <u>FY 2025</u>
General Fund	706,572	225,081	627,112	318,789
Street Fund	820,730	355,924	755,727	891,709
Water Fund	2,615,982	2,590,651	2,665,479	2,828,030
Sewer Fund	1,140,865	1,163,478	1,338,536	1,400,541
Total Fund Balance	5,284,149	4,335,134	5,386,854	5,439,069

Interest Earnings Summary

Balance in Banks:	Cash	Percent in account	Interest Rate
Local Government Investment Pool	3,376,761	94%	4.60%
Key Bank	197,737	6%	0.00%
Total Cash	3,574,498	100%	



**City of Coburg
Fund Statements
City Wide
FY 2026
As of 12/31/2025**

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	1,053,547	1,235,603	85%	976,172	1,206,285
Intergovernmental	81,100	663,000	12%	80,653	559,775
Franchise Fees	126,443	287,500	44%	116,422	274,994
Licenses, Permits & Fees	18,479	92,000	20%	57,421	90,998
Fines and Forfeitures	77,999	101,000	77%	38,459	104,467
Investment Revenue	78,818	66,000	119%	53,321	85,698
Grants and Donations	2,674	251,000	1%	100	551,686
Charges for Services	1,226,495	2,364,000	52%	1,152,488	2,179,041
Charges for Services -SDC	90,445	312,000	29%	290,885	422,043
Other Revenue	12,655	22,000	58%	21,107	22,606
Bond Proceeds	-	1,300,000	0%	252,935	507,987
Transfer In	75,000	150,000	50%	62,502	125,000
Total Revenue	2,843,656	6,844,103	42%	3,102,465	6,130,581
Operating Expenditures:					
Personnel Services	959,248	2,170,350	44%	982,680	1,974,298
Materials and Services	699,335	1,211,750	58%	703,287	1,234,531
Debt Service	540,459	1,129,811	48%	546,059	1,133,256
Capital Outlay	724,533	2,615,000	28%	1,175,218	1,956,747
Transfers Out	75,000	150,000	50%	62,502	125,000
Contingencies	-	500,000	0%	-	-
Total Expenditure	2,998,575	7,776,911	39%	3,469,746	6,423,832
Net Change	(154,919)	(932,808)	17%	(367,281)	(293,251)
Fund Balance - June 30,	5,439,069	5,267,942	103%	5,754,134	5,732,320
Fund Balance	5,284,149	4,335,134	122%	5,386,853	5,439,069



**City of Coburg
Fund Statements
General Fund
FY 2026
As of 12/31/2025**

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	943,897	1,072,603	88%	928,103	1,041,823
Intergovernmental	21,641	51,000	42%	21,237	42,465
Franchise Fees	126,443	287,500	44%	116,422	274,994
Licenses, Permits & Fees	18,479	92,000	20%	57,421	90,998
Fines and Forfeitures	77,999	101,000	77%	38,459	104,467
Investment Revenue	4,620	5,000	92%	938	1,522
Grants and Donations	2,674	1,000	267%	100	301,686
Charges for Services	68,598	146,500	47%	48,078	90,906
Charges for Services -SDC	6,678	65,000	10%	64,171	85,967
Other Revenue	4,367	13,000	34%	8,707	9,547
Transfer In - Admin Fee	75,000	150,000	50%	62,502	125,000
Total Revenue	1,350,395	1,984,603	68%	1,346,138	2,169,376
Expenditures					
Administration Department	318,622	469,190	68%	299,025	514,737
Facility Management Department	79,341	104,500	76%	79,678	104,921
Planning Department	67,548	195,640	35%	88,299	182,680
Police Department	331,913	793,150	42%	389,843	764,684
Municipal Court	90,444	183,550	49%	76,086	157,854
Economic Development	12,795	43,500	29%	14,492	44,626
Parks (Public Works)	55,048	118,780	46%	167,656	455,014
Debt Service:					
Principal	-	15,000	0%	-	15,000
Interest	6,900	13,800	50%	7,125	14,250
Contingency	-	50,000	0%	-	-
Total Expenditures	962,611	1,987,110	48%	1,122,205	2,253,766
Net Change	387,784	(2,507)	-15468%	223,933	(84,390)
Fund Balance - June 30,	318,789	227,588	140%	403,179	403,179
Fund Balance	706,572	225,081	314%	627,112	318,789



**City of Coburg
Fund Statements
Street Fund
FY 2026
As of 12/31/2025**

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	109,650	160,000	69%	33,857	150,209
Intergovernmental	59,459	112,000	53%	59,416	117,310
Investment Revenue	12,922	8,000	162%	4,477	5,025
Grants and Donations	-	250,000	0%	-	250,000
Charges for Services	88,939	191,500	46%	81,336	167,103
Charges for Services -SDC	2,107	85,000	2%	70,569	104,771
Other Revenue	2,315	-	0%	403	1,062
Bond Proceeds	-	-	0%	-	-
Total Revenue	275,392	806,500	34%	250,057	795,480
Expenditures					
Administration Department	40,664	130,070	31%	42,347	87,321
Public Works Department	144,157	269,540	53%	117,895	219,584
Capital	32,150	800,000	4%	650,841	901,117
Transfer Out	15,000	30,000	50%	12,498	25,000
Debt Service:					
Principal	93,839	93,865	100%	92,523	92,523
Interest	20,561	20,540	100%	21,877	21,877
Contingency	-	50,000	0%	-	-
Total Expenditures	346,371	1,394,015	25%	937,981	1,347,422
Net Change	(70,979)	(587,515)	12%	(687,924)	(551,942)
Fund Balance - June 30,	891,709	943,439	95%	1,443,651	1,443,651
Fund Balance	820,730	355,924	231%	755,727	891,709



**City of Coburg
Fund Statements
Water Fund
FY 2026
As of 12/31/2025**

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Revenues:					
Investment Revenue	40,981	50,000	82%	43,681	71,063
Grants and Donations	-	-	0%	-	-
Charges for Services	587,814	1,106,000	53%	590,688	1,029,881
Charges for Services -SDC	81,660	72,000	113%	65,624	88,319
Other Revenue	199	-	0%	4,621	4,621
Bond Proceeds	-	1,300,000	0%	252,935	507,987
Total Revenue	710,654	2,528,000	28%	957,550	1,701,871
Expenditures					
Administration Department	52,899	154,480	34%	49,070	111,983
Public Works Department	187,227	282,780	66%	179,959	340,187
Capital	651,375	1,800,000	36%	274,533	525,764
Transfer Out	30,000	60,000	50%	25,002	50,000
Debt Service:					
Principal	-	80,000	0%	-	80,000
Interest	1,200	2,400	50%	2,400	4,800
Contingency	-	200,000	0%	-	-
Total Expenditures	922,701	2,579,660	36%	530,964	1,112,734
Net Change	(212,048)	(51,660)	410%	426,586	589,137
Fund Balance - June 30,	2,828,030	2,642,311	107%	2,238,893	2,238,893
Fund Balance	2,615,982	2,590,651	101%	2,665,479	2,828,030



**City of Coburg
Fund Statements
Sewer Fund
FY 2026
As of 12/31/2025**

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	-	3,000	0%	14,212	14,253
Intergovernmental	-	500,000	0%	-	400,000
Investment Revenue	20,295	3,000	677%	4,226	8,088
Grants and Donations	-	-	0%	-	-
Charges for Services	481,145	920,000	52%	432,386	891,151
Charges for Services -SDC	-	90,000	0%	90,520	142,986
Other Revenue	5,775	9,000	64%	7,376	7,376
Bond Proceeds	-	-	0%	-	-
Total Revenue	507,216	1,525,000	33%	548,721	1,463,854
Expenditures					
Administration Department	52,663	154,480	34%	35,281	86,023
Public Works Department	266,269	497,440	54%	244,188	483,391
Capital	-	-	0%	151,990	185,690
Transfer Out	30,000	60,000	50%	25,002	50,000
Debt Service:					
Principal	276,725	654,640	42%	274,360	644,900
Interest	141,234	249,566	57%	147,774	259,906
Contingency	-	200,000	0%	-	-
Total Expenditures	766,892	1,816,126	42%	878,596	1,709,910
Net Change	(259,676)	(291,126)	89%	(329,875)	(246,056)
Fund Balance - June 30,	1,400,541	1,454,604	96%	1,668,411	1,646,597
Fund Balance	1,140,865	1,163,478	98%	1,338,536	1,400,541



City of Coburg
Department Summary of Expenditures by Fund
FY 2026
As of 12/31/2025
41.67 Target

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
General Fund					
Administration Department					
Personnel Services	134,730	238,190	56.56%	160,856	304,529
Material and Services	183,892	231,000	79.61%	138,169	210,208
Total Administration Department	318,622	469,190	67.91%	299,025	514,737
Facility Management Department					
Material and Services	55,266	99,500	55.54%	79,678	89,921
Capital	24,075	5,000	481.50%	-	15,000
Total Facility	79,341	104,500	75.92%	79,678	104,921
Public Works Administration					
Personnel Services	28,278	82,580	34.24%	48,919	96,136
Material and Services	-	-	0.00%	587	597
Total Public Works	28,278	82,580	34.24%	49,506	96,733
Planning Department					
Personnel Services	44,796	92,890	48.23%	38,180	60,408
Material and Services	22,752	102,750	22.14%	50,120	122,272
Total Planning Department	67,548	195,640	34.53%	88,299	182,680
Police Department					
Personnel Services	269,411	636,150	42.35%	322,453	623,212
Material and Services	62,502	157,000	39.81%	67,390	141,472
Capital Outlay	-	-	0.00%	-	-
Total Police Department	331,913	793,150	41.85%	389,843	764,684
Municipal Court					
Personnel Services	69,753	144,650	48.22%	60,967	129,026
Material and Services	20,690	38,900	53.19%	15,118	28,828
Total Municipal Court	90,444	183,550	49.27%	76,086	157,854
Economic Development					
Personnel Services	-	-	0.00%	-	-
Material and Services	12,795	43,500	29.41%	14,492	44,626
Total Economic Department	12,795	43,500	29.41%	14,492	44,626



City of Coburg
Department Summary of Expenditures by Fund
FY 2026
As of 12/31/2025
41.67 Target

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
Park					
Material and Services	9,837	26,200	37.54%	20,296	29,105
Capital	16,934	10,000	169.34%	97,854	329,176
Total Park	26,771	36,200	73.95%	118,150	358,281
Debt Service:					
Principal	-	15,000	0.00%	-	15,000
Interest	6,900	13,800	50.00%	7,125	14,250
Total Debt	6,900	28,800	23.96%	7,125	29,250
Total General Fund Expenditures	962,611	1,937,110	49.69%	1,122,205	2,253,766



City of Coburg
Department Summary of Expenditures by Fund
FY 2026
As of 12/31/2025
41.67 Target

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
<u>Street Fund</u>					
Administration Department					
Personnel Services	40,337	125,070	32.25%	42,198	87,172
Material and Services	327	5,000	6.53%	149	149
Total Administration Department	40,664	130,070	31.26%	42,347	87,321
Public Works Administration					
Personnel Services	60,995	170,640	35.74%	61,153	134,166
Material and Services	83,162	98,900	84.09%	56,742	85,418
Total Public Works	144,157	269,540	53.48%	117,895	219,584
Capital	32,150	800,000	4.02%	650,841	901,117
Transfer Out	15,000	30,000	50.00%	12,498	25,000
Debt Service:					
Principal	93,839	93,865	99.97%	92,523	92,523
Interest	20,561	20,540	100.10%	21,877	21,877
Total Debt	114,400	114,405	100.00%	114,400	114,400
Total Street Fund Expenditures	346,371	1,344,015	25.77%	937,981	1,347,422



City of Coburg
Department Summary of Expenditures by Fund
FY 2026
As of 12/31/2025
41.67 Target

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
<u>Water Fund</u>					
Administration Department					
Personnel Services	52,899	154,480	34.24%	47,722	109,437
Material and Services	-	-	0.00%	1,348	2,546
Total Administration Department	52,899	154,480	34.24%	49,070	111,983
Public Works Administration					
Personnel Services	80,163	151,280	52.99%	74,495	147,262
Material and Services	107,064	131,500	81.42%	105,464	192,925
Total Public Works	187,227	282,780	66.21%	179,959	340,187
Capital	651,375	1,800,000	36.19%	274,533	525,764
Transfer Out	30,000	60,000	50.00%	25,002	50,000
Debt Service:					
Principal	-	80,000	0.00%	-	80,000
Interest	1,200	2,400	0.00%	2,400	4,800
Total Debt	1,200	82,400	1.46%	2,400	84,800
Total Water Fund Expenditures	922,701	2,379,660	38.77%	530,964	1,112,734



City of Coburg
Department Summary of Expenditures by Fund
FY 2026
As of 12/31/2025
41.67 Target

	FY 2026			FY 2025	
	Actual YTD	Adopted Budget	% of B to A	Actual YTD	EOY
<u>Sewer Fund</u>					
Administration Department					
Personnel Services	52,663	154,480	34.09%	34,747	84,501
Material and Services	-	-	0.00%	534	1,522
Total Administration Department	52,663	154,480	34.09%	35,281	86,023
Public Works Administration					
Personnel Services	125,221	219,940	56.93%	90,990	198,449
Material and Services	141,048	277,500	50.83%	153,198	284,942
Total Public Works	266,269	497,440	53.53%	244,188	483,391
Capital	-	-	0.00%	151,990	185,690
Transfer Out	30,000	60,000	50.00%	25,002	50,000
Debt Service:					
Principal	276,725	654,640	42.27%	274,360	644,900
Interest	141,234	249,566	56.59%	147,774	259,906
Total Debt	417,959	904,206	46.22%	422,134	904,806
Total Sewer Fund Expenditures	766,892	1,616,126	47.45%	878,596	1,709,910
Total City Expenditure	2,998,575	7,276,911	41.21%	2,969,420	6,423,832



City of Coburg
Budgetary Compliance
FY 2026
Resolution 2025-13
As of 12/31/2025
41.67 Target

	ACTUAL	ADOTPED BUDGET	% BUDGET to ACTUAL	BALANCE
General Fund				
Administration Department	318,622	469,190	68%	150,568
Facility Management Department	79,341	104,500	76%	25,159
Planning Department	67,548	195,640	35%	128,092
Police Department	331,913	793,150	42%	461,237
Municipal Court	90,444	183,550	49%	93,106
Economic Development	12,795	43,500	29%	30,705
Parks (Public Works)	55,048	118,780	46%	63,732
Debt Service	6,900	28,800	24%	21,900
Contingency	-	50,000		50,000
Total General Fund	962,611	1,987,110	48%	1,024,499

Street Fund				
Administration Department	40,664	130,070	31%	89,406
Public Works Department	144,157	269,540	53%	125,383
Capital	32,150	800,000	4%	767,850
Transfer Out	15,000	30,000	50%	15,000
Debt Service	114,400	114,405	100%	5
Contingency	-	50,000		50,000
Total Street Fund	346,371	1,394,015	25%	1,047,644

Water Fund				
Administration Department	52,899	154,480	34%	101,581
Public Works Department	187,227	282,780	66%	95,553
Capital	651,375	1,800,000	36%	1,148,625
Transfer Out	30,000	60,000	50%	30,000
Debt Service	1,200	82,400	1%	81,200
Contingency	-	200,000		200,000
Total Water Fund	922,701	2,579,660	36%	1,656,959



City of Coburg
Budgetary Compliance
FY 2026
Resolution 2025-13
As of 12/31/2025
41.67 Target

	ACTUAL	ADOTPED BUDGET	% BUDGET to ACTUAL	BALANCE
Wastewater Fund				
Administration Department	52,663	154,480	34%	101,817
Public Works Department	266,269	497,440	54%	231,171
Capital	-	-	0%	-
Transfer Out	30,000	60,000	50%	30,000
Debt Service	417,959	904,206	46%	486,247
Contingency	-	200,000		200,000
Total Wastewater Fund	766,892	1,816,126	42%	1,049,234
Total Appropriations	2,998,575	7,776,911	39%	4,778,336