

CITY OF COBURG

ANNUAL BUDGET



Fiscal Year 2025-26

VERSION 2

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City Administrator

Budget Message & Overview

Fiscal Year 2025-26



April 15, 2025

Elected and Appointed Members of the Budget Committee,

I am pleased and excited to share with you and the community the City of Coburg's Proposed Fiscal Year 2025-26 (FY26) Budget. The budget was prepared as a collective among the City's leadership team, incorporating the operational and regulatory needs of each of the critical services and programs that the City is responsible for while recognizing the financial limitations in the current environment.

While the City's financial status and current budget (FY25) ensures the City's ability to meet all required regulatory compliance, it falls short of maintaining current staffing levels in several key service areas, most notably in the Police Department, with a planned reduction of 0.5 in Police Administration and an opportunistic, vacancy related reduction of one Police Officer position. As noted in numerous places throughout the Budget Message, continued focus on new revenue opportunities along with operational efficiencies must continue in order to remain financially stable in the upcoming budget year and beyond.

As noted in the prior year's Budget Message, declining fund balances over a number of years in each of the City's four funds (General, Street, Water, Wastewater) cannot continue. For context, the following was noted in the FY25 Budget Message:

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

A majority of cities in Oregon are facing similar financial challenges with expenses rising much higher than revenues. Residents and businesses of Coburg should be assured that Council has and continues to meet this situation head on and that can be seen in the fund balance projections for three of the City's four funds in the proposed FY26 Budget. The General Fund is the lone exception with a continued fund balance reduction even with the inclusion of a proposed, but not yet Council approved new Parks and Open Space Fee.

Revenue Enhancements

Shortly after the adoption of the FY25 Budget, Mayor Bell created and appointed Council members to a Revenue Options Sub-committee who have met five times and have completed two of the three phases of their assigned duties.

Phase one focused on the three utility funds and resulted in adjustments to water and wastewater rates as well as to the Transportation Utility Fee (TUF), a step to reverse the trend of annual declines in fund balances moving towards financial sustainability in Coburg's utility operations.

Phase two focused on revenue options for the general fund and resulted in a recommendation to Council for the creation of a Parks and Open Space Fee of five dollars per month, as well as an increase in the existing Tree Fee from

two dollars to four dollars per month. Both fees provide much needed revenue support to services and assets highly valued and utilized by the community.

Phase three will continue beyond this budget process in the summer and fall with the sub-committee reviewing longer-term revenue options including the viability of a local option levy (a voter approved five year property tax) to provide funding for the Police Department operations, expansion of the existing local gas tax to include diesel fuel, exploration of a restructuring of the existing Urban Renewal Agency (URA) that is currently contributing to annual wastewater system debt service and other foundational revenue options that ensure Coburg remains financially viable and ultimately sustainable well into the future.

Expenditure Adjustments

Concurrent with the revenue exploration and implementation, City Council and staff continue to seek out operational efficiencies, partnerships and regionalization opportunities to provide the existing high level of service at the lowest costs possible.

- The leveraging of technology has decreased processing times for both accounts receivable and payables in the Finance Department.
- Municipal Court will be implementing new online customer tools that improve payment processing and options to improve overall collections.
- Administrative staffing in the Police Department was reduced by half a position (to 20 hours per week) subsequent to a vacancy, reducing personnel costs while maintaining operational service levels.
- Maintaining an existing vacancy of a Police Officer position until such time a sustainable funding source can be identified and implemented.
- Public Works operations staffing was analyzed and re-structured following two concurrent vacancies which resulted in a reduction of one position while bringing additional technical expertise to that staff as part of the re-structuring. The use of contract services and a seasonal hire for peak season needs offsets a portion of the overall savings to ensure existing service levels are maintained.

Constraints on Future Needs

The above summarized revenue and expenditure efforts are impactful and set the course towards greater financial stability, but do not on their own solve or eliminate the need for continued focus and effort to ensure adequate funding is available for critical long-term needs of the City and the community. Many known future needs are currently unfunded. Examples include:

- Police Department staffing to restore operations to a four sworn officer program.
- Updated Rate Modeling consulting for both Water and Wastewater charges for service to ensure rates are structured to equitably address operations/maintenance, repair, improvement and growth-related components of the costs associated with each utility.
- Urban Renewal Agency consulting to address the upcoming completion of the URA's financial commitment to the wastewater fund debt obligations.
- Fleet replacement plan and funding for the Police Department
- Significant capital projects in both the water and wastewater funds for existing and growth-related infrastructure needs, as well as capital projects necessary for City Hall (ADA, HVAC, Interior)

Summary

On behalf of the City's management team and the entire dedicated staff, I am pleased to present the following proposed FY26 Budget that provides the financial resources necessary to continue to support the identified goals and objectives formally adopted by Council in March of 2025 titled "City of Coburg Framework for Continued Progress", as well as to

meet the myriad of regulatory requirements that are a part of providing the range of services within the organization's purview.

While many financial challenges remain, leadership and decision-making by Council, high level implementation and management by City staff and the support and participation of the community through advisory committees, ad-hoc committees and general engagement and volunteerism collectively place Coburg in a position to continue to succeed and meet the needs and desires of this community.

BUDGET OVERVIEW

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

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

WHAT IS A BUDGET?

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

HOW IS THE BUDGET USED?

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

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

The multi-year forecasting component of this budget enables the Budget Committee, Council and Staff to identify early warning signs or other trends that wouldn't be possible with the minimum annual only process. This multi-year forecast is the source of a number of significant concerns that will be raised in the Fund overviews and throughout the Budget Committee and Council meeting process and will carry forward with Council throughout the upcoming year.

WHAT ASSUMPTIONS WERE USED TO DEVELOP THE BUDGET?

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

- ❖ Wage Adjustment of 2.77% (CPI-U)
- ❖ Healthcare - Increase of 8%
- ❖ General liability, property and vehicle insurance - Increase of 10%
- ❖ Infrastructure Projects - increases of 10% per year from last engineering estimate

- ❖ Electric Utility charges - Increase of 10%
- ❖ Property Tax Revenue – Increase of 3.8%

HOW IS THE BUDGET ORGANIZED?

All budget presentations contain six columns:

- ❖ **FY 24** - Actual revenues and expenditures for Fiscal Year 2023-24
- ❖ **FY 25** - End of Year Estimates for Fiscal Year 2024-25
- ❖ **FY 26** - Proposed Budget for Fiscal Year 2025-26
- ❖ **FY27, FY28, FY29** - Projected Budgets for Fiscal Years 2026-27, 2027-28 and 2028-29

The proposed budget contains the following:

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

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

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

Also included in the proposed budget are a number of documents that drive the development of the budget, including the Council adopted Framework and Objectives for FY26 (and beyond) and Capital Improvements Plan, as well as the City's operational and governance organizational charts, department narratives and the proposed updated salary schedule that incorporates the noted CPI wage adjustment.

WHAT ARE THE MAJOR COST DRIVERS OF THIS BUDGET?

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

Staff

Total staff costs in the proposed budget are \$2,250,660, an overall five percent increase over FY25. This includes the following

- Proposed cost of living wage adjustment of 2.77% based on the Consumer Price Index (CPI-U)
- Half-year (Jan 1) of step increases consistent with the salary schedule.
- 18% increase in PERS rate (blended between Tier I, II and OPSRP)
- 8% Healthcare premium increase
- 2.5 Full-time equivalent (FTE) overall staff level decrease (17.6 in FY25 to 15.1 for FY26)
- 0.5 FTE increase in Public Works Seasonal/temp staffing

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

in March of 2025, which organizes and guides the work of staff to support and actualize the collective direction from Council.

In addition to the proposed CPI wage adjustment, this budget continues the alteration from the prior year for the method and display of staff costs allocation to the four operating Funds. In FY24 and previous years, all staff costs were contained within the General Fund and then components were transferred once a year to operating funds. The methodology used to calculate the allocation remains similar but is directly allocated rather than being charged to the General Fund then transferred to the operation funds. This increases operational efficiency, provides improved “real-time” reporting and reduces the overall budget due to how transfers of funds are accounted for.

Capital Projects

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

The original \$5.6 million loan has a remaining balance of just over \$1.3 million and will be fully utilized within the FY26 timeframe where the loan will convert to annual debt service and future capital projects will need to at least temporarily taper off while additional infrastructure needs are assessed and further funding identified.

This reduction in capital project spending results in the overall budget for the City lowering in the forecasted future years. Important infrastructure projects will need to be planned, and funding identified to ensure that the infrastructure the community relies on is maintained and improved to meet regulatory, environmental and operational standards.

FUND OVERVIEWS

Each Fund Overviews is organized in the following format:

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

GENERAL FUND

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

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

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

Included in the revenue streams for FY26 is a Parks and Open Space Fee, estimated to generate \$40,000 in new revenue that has been proposed and discussed by Council and scheduled to be reviewed and a decision rendered at the May 13,

2025 Council meeting. Should that new fee not be approved, adjustments (reductions) to expenditures in the general fund will need to be made.

The proposed budget did not forecast significant increases in any of the existing revenue types but did forecast lower development/construction related permit revenue compared to both the FY24 and FY25 budgets and will likely follow a similar trendline this upcoming fiscal year.

The graphics below provide a breakdown of General Fund revenues over the most recent three-year period along with a chart displaying the relative percentages of each of the revenue categories.

General Fund Revenue Types	FY24	FY25	FY26	% of GF Rev	Diff	%
Taxes/Assessments	\$ 978,521	\$ 1,030,000	\$ 1,072,603	58.80%	\$ 42,603	4%
Franchise	\$ 255,240	\$ 269,500	\$ 287,500	15.76%	\$ 18,000	7%
Charges for Services	\$ 89,083	\$ 92,500	\$ 136,000	7.46%	\$ 43,500	47%
Fines/Forfeitures	\$ 81,836	\$ 85,500	\$ 101,000	5.54%	\$ 15,500	18%
Licenses/Permits	\$ 144,496	\$ 93,500	\$ 92,000	5.04%	\$ (1,500)	-2%
Parks -SDC	\$ 138,439	\$ 83,000	\$ 65,000	3.56%	\$ (18,000)	-22%
Intergovernmental	\$ 85,249	\$ 51,000	\$ 51,000	2.80%	\$ -	0%
Other	\$ 12,872	\$ 11,000	\$ 13,000	0.71%	\$ 2,000	18%
Interest	\$ 13,714	\$ 2,000	\$ 5,000	0.27%	\$ 3,000	150%
Grants	\$ 261,067	\$ 203,880	\$ 1,000	0.05%	\$ (202,880)	-100%
	\$ 2,060,517	\$ 1,921,880	\$ 1,824,103		\$ (97,777)	-5%
Total Revenue - Grant Adjusted		\$ 1,718,000			\$(106,103)	-6%

Major Expenditures: Staff costs are the overwhelming cost driver in the General Fund with 7.7 of the 15.1 total full-time equivalent staff positions within the City being allocated to the General Fund. See below for both Personnel Services and overall Department/Program expenditures in total and as a percentage of the General Fund as a whole.

General Fund Department/Program	Total Expenditures	Dept/Program Revenues	Net Expense to GF	% of GF Exp
Police	\$ 792,250	\$ 54,000	\$ 738,250	38%
Administration	\$ 469,190		\$ 469,190	24%
Parks	\$ 118,780	\$ 47,500	\$ 71,280	4%
Planning	\$ 195,640	\$ 92,000	\$ 103,640	5%
Municipal Court	\$ 183,550	\$ 101,000	\$ 82,550	4%
Facilities	\$ 104,500		\$ 104,500	5%
Economic Development	\$ 43,500	\$ 73,000	\$ (29,500)	-2%
Debt (City Hall)	\$ 28,800		\$ 28,800	1%
TOTAL	\$ 1,936,210	\$ 367,500	\$ 1,568,710	
Dept/Program Revenues	\$ 367,500	20%		
Non-Programmatic Revenue	\$ 1,456,603	80%		
TOTAL GF REVENUES	\$ 1,824,103			

Personnel Expense by Department		
Police	\$ 635,250	53%
Administration	\$ 238,190	20%
Parks	\$ 82,580	7%
Planning	\$ 92,890	8%
Municipal Court	\$ 144,650	12%
TOTAL	\$ 1,193,560	

Assessment of Financial Stability and Sustainability: The General Fund continues to operate with greater expenses than anticipated revenues and will require additional revenue streams to maintain current service levels and must also increase its Fund Balance in upcoming years. If no additional revenues are identified and put in place, additional expenditure reduction strategies will need to be developed and implemented soon after the FY26 Budget adoption.

STREET FUND

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

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

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

Phase three of the work of the Council’s Revenue Options Sub-Committee includes analysis of the potential inclusion of diesel fuel to the City’s existing local gas tax. If proposed and approved by Council, the tax proposal would be put forward as a ballot measure in an upcoming election cycle.

Major Expenditures: Capital Projects make up the majority of the total expenditures proposed for the upcoming fiscal year, with 1.90 FTE in staffing costs and operational materials and services making up the remainder of the primary expenditures. As grant funds get utilized with current and committed, near term projects, capital project expenditures are reduced into the future projected years. While the adopted CIP identifies a long list of projects to be completed in each of the next ten plus years, operations and maintenance expenses utilize the majority of the operational revenues leaving capital projects to be limited to grant funded opportunities.

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

WATER FUND

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

Operational Responsibilities: The City’s water system consists of two existing wells and one under construction well to provide the water supply to its residents and businesses. The groundwater must be treated, stored and distributed throughout the eight to nine miles of pipe the City has installed and maintains. Operation of this system requires State of Oregon certifications that are held by the Public Works Director. Regular water sampling and testing is conducted throughout the year and a compliance report is issued to all water customers each spring. A total of 2.45 FTE are allocated and funded in the Water Fund.

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

Major Revenue Streams: As noted above, the predominant source of revenue is through monthly bills to water customers based on a Council approved rate methodology. Revenues were augmented mid-year (February 2025) with a four percent rate increase which has provided encouraging results to the slowly declining fund balance. Customer growth plays a role in revenue as does weather which influences the volume of water sold for irrigation purposes, primarily in mid to late summer.

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

Major Expenditures: Capital projects have dominated the Water Fund for the past three to four years and continue to do so in the upcoming year with an expectation of utilizing nearly all of the remaining \$1.3 million of the water loan noted above along with existing fund balances for an over \$2 million projected total capital project expenditure. Project scheduling pushed the start and completion dates of the well #3 project, resulting in lower than expected capital expenditure in FY25 with those appropriations carrying forward as beginning fund balance in FY26 and again appropriated to capital to ensure the project completion. Consistent with other funds, capital project spending is curtailed significantly in the projected budget years of FY27 and FY28 as funding sources will again need to be pursued and balanced against the Fund's ability to support additional debt service.

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

WASTEWATER FUND

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

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

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

Major Revenue Streams: Customer charges for service is the predominant revenue source for this fund. The Coburg Urban Renewal Agency (URA) provides additional source of revenue. The URA was created and implemented to support the original debt service from the 2008 completion of the STEP system and Treatment Plant and contributed \$400,000 in FY25 to the annual debt service of approximately \$900,000 per year.

The remaining \$500,000 of debt service is paid from customer monthly billings based on a Council adopted rate methodology, which received a mid-year (February 2025) rate increase of six percent. With an anticipated charges for service revenue of \$851,000, approximately \$351,000 of revenue must fund the operations and maintenance of the system as well as fund current and future capital project expenses.

Major Expenditures: Debt service (\$900,000) is a major cost driver, along with over \$500,000 in staffing of 2.75 FTE and operational maintenance costs, including nearly \$50,000 in energy costs alone.

Assessment of Financial Stability and Sustainability: Carryforward fund balances have been declining annually over a number of years, which will need to be abated and reversed in the coming years to be able to even consider the potential for the needed capital project funding on the three-to-five-year horizon. The recent six percent rate increase will assist in stemming the fund balance declines but will not alone address long-term fund balance needs.

SUMMARY

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

The City's current financial position will not endure and become truly sustainable without additional revenues to fund general operations in each of the City's Departments and programs. Steps taken by Council in FY25 are not to be diminished as that revenue, along with strategic reductions in staffing (2.5 FTE overall) and operational efficiencies, have provided much needed changes in the trajectory of the balances of each of the four funds. The identification of financial uncertainty in future years is not a new topic for Staff, the Budget Committee or Council and should not be taken as an insurmountable situation to continue to address and improve over time.

The development of a capital project funding strategy for necessary infrastructure improvement will be necessary to focus efforts on external funding opportunities that have the highest probability for success. It will be critical for staff and Council to prioritize the twenty objectives in the Framework for Continued Progress document adopted in March of 2025 and focus on those objectives that address financial planning and strategies that support the areas of needed improvement within this proposed budget.

The following was the final note in the prior year Budget Message and remains true and valid so I will end with it again this year.

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



Adam Hanks,
City Administrator



PREPARE

JANUARY/FEBRUARY

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

FEBRUARY/MARCH

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

APRIL

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

PROPOSE

APRIL/MAY

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

APPROVE

ADOPT

JUNE

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

IMPLEMENT

JULY

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

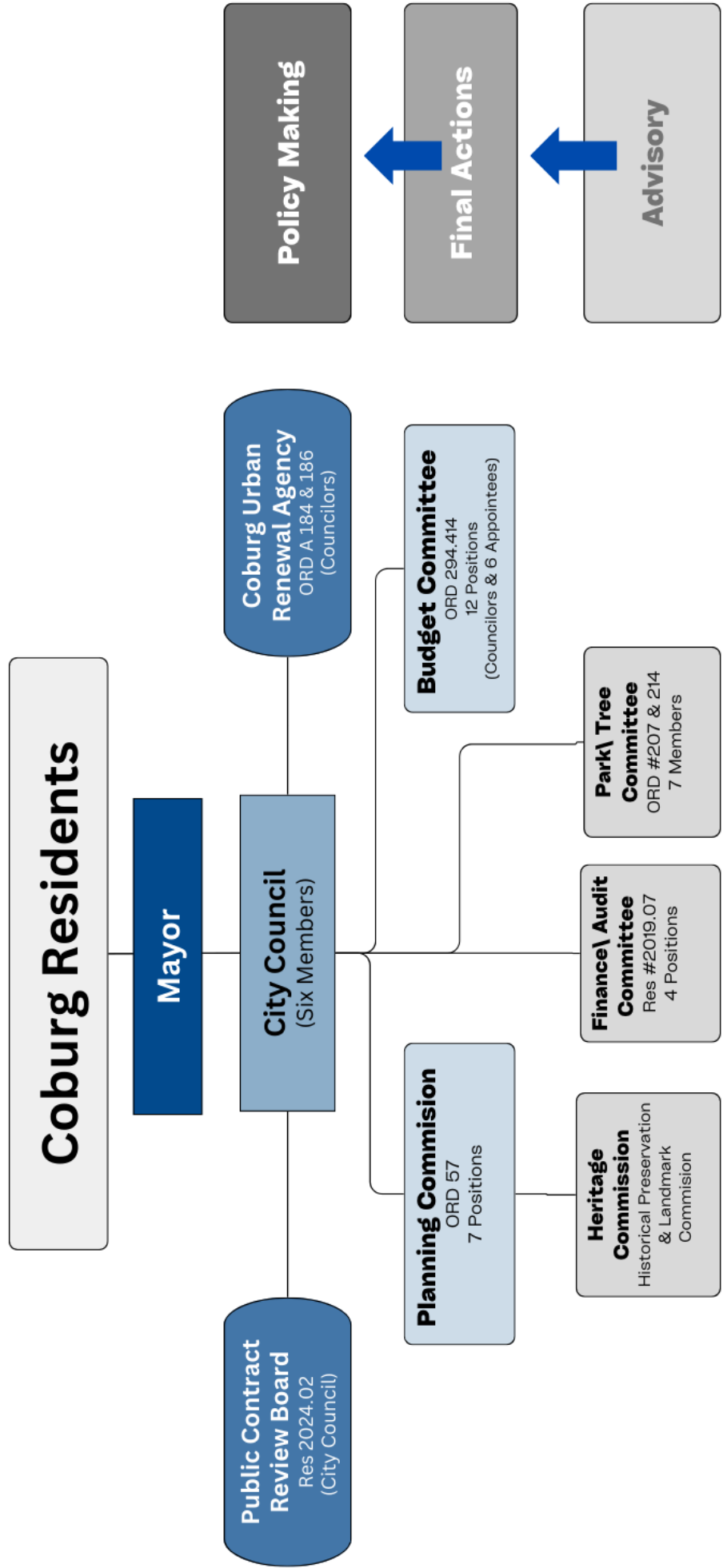
MODIFY

AUGUST through remainder of Fiscal Year

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

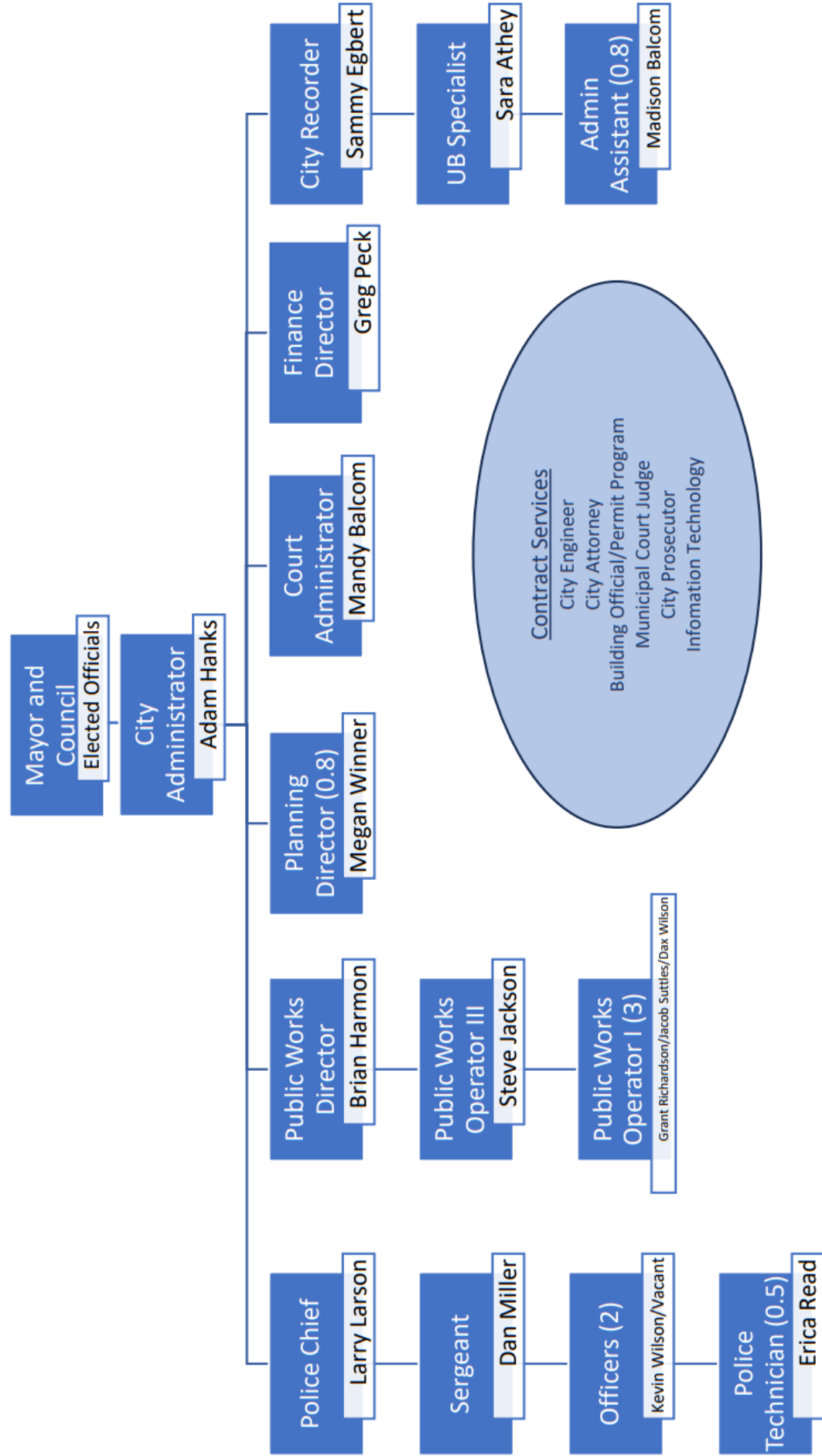


City of Coburg Governing Organization Chart



2025

Administrative and Operational Organizational Chart



POLICE DEPARTMENT



2024 HIGHLIGHTS

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



MAJOR FUNCTIONS

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

STAFFING

3.5 Full Time Equivalent (FTE)

Larry Larson, Chief
Dan Miller, Sergeant
Kevin Wilson, Officer
Erica Read, Evidence and Admin Technician

FY26 PROPOSED BUDGET

\$635,250 - Personnel Services (staff)
\$792,250 – Total Budget

FY26 PROJECTS & FOCUS AREAS

- › Maintain and expand officer training and certification opportunities
- › Extend existing contract with City of Harrisburg for traffic patrol and code enforcement services
- › Review radio communication equipment needs and plan for replacement/expansion as needed
- › Complete accreditation process through the Oregon Accreditation Alliance (146 professional standards)
- › Continue to improve patrol fleet
- › Expand CHETT assistance program to meet the needs of Coburg's struggling residents and travelers

MUNICIPAL COURT



2024 HIGHLIGHTS

- Completed scanning of over 45,000 documents
- The Court now has 2 Court Appointed Attorneys on our list
- Jury Trial scheduled and completed in July 2024
- Brought on the new City Prosecutor, Catherine Pratt
- Continue to coordinate and ensure ability for Court to have jail beds available via partner agency contract
- Signed contract with Tyler for new Court Online Portal to be implemented at no cost to the City



MAJOR FUNCTIONS

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

STAFFING

1.0 Full Time Equivalent (FTE)

Mandy Balcom, Court Administrator

Contract Services for Municipal Court Judge

FY26 PROPOSED BUDGET

\$101,000 - Revenues

\$183,550 - Expenses

FY26 PROJECTS & FOCUS AREAS

- › Complete document imaging project to include all open criminal cases. All open cases will be available and stored electronically
- › Formal training on existing Municipal Court software (Tyler Technologies) to expand utilization of available modules/functions
- › Continue to review and create General Orders for the Court
- › Review, update and expand the current Standard Operating Procedures documentation for the Court, to include updating the fee schedule
- › Expand Court Appointed Attorney roster
- › Continue to manage our cases and comply with state retention requirements

PLANNING DEPARTMENT

2024 HIGHLIGHTS

- Coburg Community Charter School Conditional Sign Permit approval
- Issuance of 124 building permits – 15 new dwellings with over \$7 million valuation
- Planning Commission Master Plan Development training with DLCD
- Selected as host organization for DEQ funded water quality RARE AmeriCorps member
- UO Student Team Community Survey project
- Historic Preservation Awards distributed to three property owners



MAJOR FUNCTIONS

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



STAFFING

.80 Full Time Equivalent (FTE)
Megan Winner, Director

+ Cottage Grove Building Permit Services Contract

FY26 PROPOSED BUDGET

\$195,640 (\$92,000 contract for Building Dept Services)

General Fund funded

FY26 PROJECTS & FOCUS AREAS

- › Zoning Code Amendment Process to implement Climate Friendly & Equitable Communities rulemaking on parking reform, design standards, EV charging readiness & address other issues
- › Pursue funding opportunities to complete a Buildable Lands Inventory (BLI)
- › Pursue funding opportunities to complete and update the Transportation System Plan (TSP)
- › Staff support for local and regional economic development activities, funding opportunities and infrastructure expansion related needs.

FINANCE DEPARTMENT



2024 HIGHLIGHTS

- Implemented New Payroll Module
- Completed Additional Financial Software Training
- Implemented Ne/Updated Accounting Processes
- Updated Financial Recordkeeping processes
- Completed FY2023-24 Financial Audit

MAJOR FUNCTIONS

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

STAFFING

1.0 Full Time Equivalent (FTE)
Greg Peck, Director

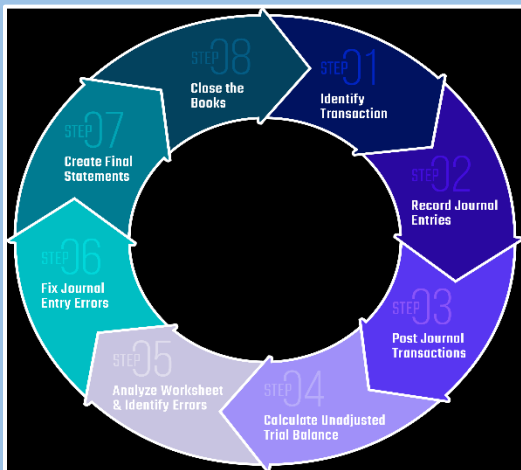
FY26 PROPOSED BUDGET

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

General Fund Administration \$469,190

FY26 PROJECTS & FOCUS AREAS

- › Implement employee self-service portal
- › Review and possible restructuring of debt obligations
- › Update Financial Policies and Accounting Procedures
- › Support City Administrator in long term revenue forecasting
- › Update/create new employee HR forms and documents
- › Review accounts receivable processes and create/implement possible changes



PUBLIC WORKS DEPARTMENT

2024 HIGHLIGHTS

- Pavilion Park Phase I & II
- Macy, N Harrison, & Willamette streets paving project
- Public Works Operations Building
- Replacement of a major booster pump
- Replacement of piping at Well 1&2 building



MAJOR FUNCTIONS (DIVISIONS)

Maintenance, repair and project work for:

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



STAFFING

5.0 Full Time Equivalent (FTE)

Brian Harmon, Director

Grant Richardson, Water Department

Jacob Suttles- Wastewater Collection System/Fleet

Dax Wilson- Parks/Street/Stormwater

Steve Jackson- Wastewater Treatment Plant Operator

- Wastewater System – 1.9 FTE
- Water System – 1.3 FTE
- Streets/Storm Drains – 1.00 FTE
- Parks – .80 FTE

FY26 PROPOSED BUDGET

Water	\$1,819,660
Wastewater	\$1,556,126
Parks	\$118,780
Streets/Storm Drain	\$1,314,015

BUDGET NOTES

The reorganization of the Public Works staff with primary assignments to specific functional areas and back-up roles for non-primary assignments continues to provide operational benefits with increased efficiency, focus, training and job satisfaction.

Wage adjustments proposed in this budget maintain compensation competitiveness within the regional marketplace for similar public sector wages and will support continued growth, development and support staff retention. Existing staff continue to pursue and achieve industry specific training certifications in both the water and wastewater disciplines.

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



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

*Brian Harmon,
Coburg Public Works
Director*

FY26 FOCUS AREAS/PROJECTS

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

- Construction of Well #3 Building, Treatment Facility and SCADA controls at Stallings Lane
- Construction of Transmission Line from Well #3 (Stallings Lane to Coburg Rd/Bottom Loop Rd intersection)
- Collector Street Project Phase I (N Coleman St - Pearl to Mill and Mill St – N Coleman to Skinner)
- Completion of Pavilion park with installation of fountain, benches & pavilion structure repairs
- Completion of Stormwater Master Plan
- Completion of Water Conservation and Management Plan
- Completion of Wastewater Facility Plan (loads & flows)
- Participation in public and internal processes for the development of the newly dedicated park property in the Coburg Creek subdivision
- Completion and implementation of a Vegetation Management and Maintenance Plan for Parks, Open Spaces and public rights-of-way



City of Coburg

Fund & Department

City Wide

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
General Fund	3,148,874	2,237,469	1,987,110	2,146,568	2,240,961	2,219,809
Street Fund	828,896	1,292,213	1,394,015	830,024	696,623	713,912
Water Fund	2,071,372	856,583	2,079,660	1,212,750	1,829,090	1,251,316
Sewer Fund	2,000,608	1,652,807	1,816,126	2,576,430	1,852,753	1,879,986
Unappropriated Ending Fund Balance	5,754,134	5,267,942	4,835,134	3,837,339	3,185,863	3,323,700
Total	13,803,884	11,307,014	12,112,045	10,603,112	9,805,289	9,388,722
Administration Department	1,575,904	833,587	908,220	944,549	982,331	1,021,624
Facility Management Department	111,110	116,000	104,500	103,480	107,619	111,924
Planning Department	190,717	196,803	195,640	203,466	203,466	211,604
Police Department	849,857	812,109	793,150	824,876	831,407	864,663
Municipal Court	145,882	164,140	183,550	190,503	197,722	205,219
Economic Development	49,235	43,500	43,500	44,805	46,149	47,534
Parks Department	287,887	234,500	36,200	77,248	128,338	29,471
Public Works Department	2,662,775	2,382,889	3,232,340	2,327,634	2,221,304	1,670,156
Non Operating	1,136,532	1,133,256	1,129,811	1,386,213	1,234,941	1,233,370
Transfers Out	1,039,851	140,000	150,000	113,000	116,150	119,458
Contingencies	-	-	500,000	550,000	550,000	550,000
Unappropriated Ending Fund Balance	5,754,134	5,267,942	4,835,134	3,837,339	3,185,863	3,323,700
Total	13,803,884	11,324,726	12,112,045	10,603,112	9,805,289	9,388,722



City of Coburg

Resources and Uses

City Wide

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	1,134,813	1,205,000	1,235,603	1,294,123	1,355,472	1,419,787
Intergovernmental	569,826	561,000	663,000	667,890	672,927	678,115
Franchise Fees	255,240	269,500	287,500	301,875	316,969	332,817
Licenses, Permits & Fees	144,496	93,500	92,000	96,600	101,430	106,502
Fines and Forfeitures	81,836	85,500	101,000	106,050	111,353	116,920
Investment Revenue	110,696	84,000	66,000	67,980	69,772	71,865
Grants and Donations	261,067	453,880	251,000	257,500	250,000	250,000
Charges for Services	2,098,309	2,153,500	2,364,000	2,545,320	2,545,477	2,767,846
Charges for Services -SDC	620,239	386,000	312,000	295,110	305,328	315,921
Other Revenue	37,430	21,000	22,000	22,530	23,073	23,630
Total Revenue	5,313,952	5,312,880	5,394,103	5,654,978	5,751,801	6,083,402
Budgetary Resources:						
Working Capital Carryover	4,692,112	5,754,134	5,267,942	4,835,134	3,937,339	3,185,863
Bond Proceeds	2,757,969	100,000	1,300,000	-	-	-
Transfer In	1,039,851	140,000	150,000	113,000	116,150	119,458
Total Budgetary Sources	8,489,932	5,994,134	6,717,942	4,948,134	4,053,489	3,305,320
Total Resources	13,803,884	11,307,014	12,112,045	10,603,112	9,805,289	9,388,722
Operating Expenditures:						
Personnel Services	2,100,984	2,010,616	2,170,350	2,257,164	2,313,687	2,406,235
Materials and Services	1,491,470	1,170,200	1,211,750	1,259,396	1,304,649	1,355,960
Debt Service	1,136,532	1,133,256	1,129,811	1,386,213	1,234,941	1,233,370
Total Expenditure	4,728,986	4,314,072	4,511,911	4,902,773	4,853,277	4,995,565
Capital Construction						
Capital Outlay	2,280,913	1,585,000	2,115,000	1,200,000	1,100,000	400,000
Sub-Total	7,009,899	5,899,072	6,626,911	6,102,773	5,953,277	5,395,565
Budgetary Requirements						
Transfers Out	1,039,851	140,000	150,000	113,000	113,000	116,150
Contingencies	-	-	500,000	550,000	550,000	550,000
Unappropriated Ending Fund Balance	5,754,134	5,267,942	4,835,134	3,837,339	3,185,863	3,323,700
Total Budgetary Requirements	6,793,985	5,407,942	5,485,134	4,500,339	3,848,863	3,989,850
Total Uses by Classification	13,803,884	11,307,014	12,112,045	10,603,112	9,802,139	9,385,415



City of Coburg

Budgetary Funds

General Fund

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	978,521	1,030,000	1,072,603	1,126,233	1,182,545	1,241,672
Intergovernmental	85,249	51,000	51,000	52,530	54,106	55,729
Franchise Fees	255,240	269,500	287,500	301,875	316,969	332,817
Licenses, Permits & Fees	144,496	93,500	92,000	96,600	101,430	106,502
Fines and Forfeitures	81,836	85,500	101,000	106,050	111,353	116,920
Investment Revenue	13,714	2,000	5,000	5,150	5,305	5,464
Grants and Donations	261,067	203,880	1,000	-	-	-
Charges for Services	89,083	92,500	146,500	150,895	155,422	160,085
Charges for Services -SDC	138,439	83,000	65,000	68,250	71,663	75,246
Other Revenue	12,872	11,000	13,000	13,260	13,525	13,796
Total Revenue	2,060,517	1,921,880	1,834,603	1,920,843	2,012,316	2,108,229
Budgetary Sources:						
Working Capital Carryover	451,683	403,177	227,588	225,081	212,356	99,861
Loan Proceeds	-	-	-	-	-	-
Transfer In	1,039,851	140,000	150,000	113,000	116,150	119,458
Total Budgetary Sources	1,491,534	543,177	377,588	338,081	328,506	219,319
Total Sources	3,552,051	2,465,057	2,212,191	2,258,924	2,340,822	2,327,548
Expenditures						
Administration Department - Personnel Services	609,098	328,976	238,190	247,718	257,626	267,931
Administration Department - Materials & Services	247,806	232,600	231,000	240,240	249,850	259,844
Total Administration	856,904	561,576	469,190	487,958	507,476	527,775
Facility Management Department - Materials & Services	100,807	116,000	99,500	103,480	107,619	111,924
Facility Management Department - Capital Outlay	10,303	-	5,000	-	-	-
Total Facility	111,110	116,000	104,500	103,480	107,619	111,924
Public Works - Personnel Services	627,582	97,303	82,580	85,883	85,883	89,319
Public Works - Material & Services	-	-	-	-	-	-
Total Public Works	627,582	97,303	82,580	85,883	85,883	89,319
Planning Department - Personnel Services	77,524	79,591	92,890	96,606	96,606	100,470
Planning Department - Material & Services	113,193	99,500	102,750	106,860	106,860	111,134
Total Planning	190,717	179,091	195,640	203,466	203,466	211,604
Police Department - Personnel Services	666,190	671,809	636,150	661,596	661,596	688,060
Police Department - Material & Services	156,605	140,300	157,000	163,280	169,811	176,604
Police Department - Capital Outlay	27,062	-	-	-	-	-
Total Police	849,857	812,109	793,150	824,876	831,407	864,663
Municipal Court - Personnel Services	120,350	128,340	144,650	150,436	156,453	162,712
Municipal Court - Material & Services	25,532	35,800	38,900	40,067	41,269	42,507
Total Municipal Court	145,882	164,140	183,550	190,503	197,722	205,219
Economic Development - Personnel Services	240	-	-	-	-	-
Economic Development - Material & Services	48,995	43,500	43,500	44,805	46,149	47,534
Total Economic Development	49,235	43,500	43,500	44,805	46,149	47,534
Park - Personnel Services (PW Staff)	-	-	-	-	-	-
Park - Material & Services	14,321	29,500	26,200	27,248	28,338	29,471
Park - Capital Outlay	273,566	205,000	10,000	50,000	100,000	-
Total Park	287,887	234,500	36,200	77,248	128,338	29,471
Debt Service:						
Principal	15,000	15,000	15,000	15,000	20,000	20,000
Interest	14,700	14,250	13,800	13,350	12,900	12,300
Total Debt Service	29,700	29,250	28,800	28,350	32,900	32,300
Total Expenditures	3,148,874	2,237,469	1,937,110	2,046,568	2,140,961	2,119,809
Budgetary Requirements						
Transfers Out	-	-	-	-	-	-
Contingencies	-	-	50,000	100,000	100,000	100,000
Unappropriated Ending Fund Balance	403,177	227,588	225,081	112,356	99,861	107,739
Total Budgetary Requirements	403,177	227,588	275,081	212,356	199,861	207,739
Total Uses by Classification	3,552,051	2,465,057	2,212,191	2,258,924	2,340,822	2,327,548



City of Coburg

Budgetary Funds

Street Fund

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	156,292	160,000	160,000	164,800	169,744	174,836
Intergovernmental	109,577	110,000	112,000	115,360	118,821	122,385
Investment Revenue	10,382	7,000	8,000	8,240	8,240	8,487
Grants and Donations	-	250,000	250,000	257,500	250,000	250,000
Charges for Services	162,996	164,000	191,500	197,245	-	-
Charges for Services -SDC	168,362	100,000	85,000	60,000	61,800	63,654
Other Revenue	4,456	1,000	-	-	-	-
Total Revenue	612,065	792,000	806,500	803,145	608,605	619,363
Budgetary Sources:						
Working Capital Carryover	912,135	1,443,652	943,439	355,924	329,045	241,026
Loan Proceeds	748,348	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	1,660,483	1,443,652	943,439	355,924	329,045	241,026
Total Sources	2,272,548	2,235,652	1,749,939	1,159,069	937,650	860,389
Expenditures						
Administration Department - Personnel Services	-	87,068	125,070	130,073	135,276	140,687
Administration Department - Material & Services	208,995	-	5,000	5,200	5,408	5,624
Total Administration	208,995	87,068	130,070	135,273	140,684	146,311
Public Works - Personnel Services	-	114,044	170,640	177,466	184,564	191,947
Public Works - Material & Services	-	86,700	98,900	102,856	106,970	111,249
Public Works - Capital	352,034	850,000	800,000	250,000	100,000	100,000
Total Public Works	352,034	1,050,744	1,069,540	530,322	391,534	403,196
Debt Service:						
Principal	92,060	92,523	93,865	96,230	98,655	101,145
Interest	22,340	21,877	20,540	18,200	15,750	13,260
Total Debt Service	114,400	114,400	114,405	114,430	114,405	114,405
Total Expenditures	675,429	1,252,213	1,314,015	780,024	646,623	663,912
Budgetary Requirements						
Transfers Out	153,467	40,000	30,000	-	-	-
Contingencies	-	-	50,000	50,000	50,000	50,000
Unappropriated Ending Fund Balance	1,443,652	943,439	355,924	329,045	241,026	146,477
Total Budgetary Requirements	1,597,119	983,439	435,924	379,045	291,026	196,477
Total Uses by Classification	2,272,548	2,235,652	1,749,939	1,159,069	937,650	860,389



City of Coburg

Budgetary Funds

Water Fund

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Investment Revenue	85,177	70,000	50,000	51,500	53,045	54,636
Grants and Donations	-	-	-	-	-	-
Charges for Services	916,250	1,007,000	1,106,000	1,139,180	1,173,355	1,208,556
Charges for Services -SDC	135,623	83,000	72,000	74,160	76,385	78,676
Other Revenue	10,192	-	-	-	-	-
Total Revenue	1,147,242	1,160,000	1,228,000	1,264,840	1,302,785	1,341,869
Budgetary Sources:						
Working Capital Carryover	1,153,403	2,238,894	2,642,311	3,090,651	3,142,740	2,616,435
Loan Proceeds	2,009,621	100,000	1,300,000	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	3,163,024	2,338,894	3,942,311	3,090,651	3,142,740	2,616,435
Total Sources	4,310,266	3,498,894	5,170,311	4,355,491	4,445,525	3,958,304
Expenditures						
Administration Department - Personnel Services	-	105,289	154,480	160,659	167,086	173,769
Administration Department - Material & Services	251,473	-	-	-	-	-
Total Administration	251,473	105,289	154,480	160,659	167,086	173,769
Public Works - Personnel Services	-	142,494	151,280	157,331	163,624	170,169
Public Works - Material & Services	56,440	144,000	131,500	136,760	142,230	147,920
Public Works - Capital	1,226,576	330,000	1,300,000	150,000	900,000	300,000
Total Public Works	1,283,016	616,494	1,582,780	444,091	1,205,855	618,089
Debt Service:						
Principal	75,000	80,000	80,000	170,000	170,000	170,000
Interest	7,050	4,800	2,400	175,000	20,000	20,000
Total Debt Service	82,050	84,800	82,400	345,000	190,000	190,000
Total Expenditures	1,616,539	806,583	1,819,660	949,750	1,562,940	981,858
Budgetary Requirements						
Transfers Out	454,833	50,000	60,000	63,000	66,150	69,458
Contingencies	-	-	200,000	200,000	200,000	200,000
Unappropriated Ending Fund Balance	2,238,894	2,642,311	3,090,651	3,142,740	2,616,435	2,706,988
Total Budgetary Requirements	2,693,727	2,692,311	3,350,651	3,405,740	2,882,585	2,976,446
Total Uses by Classification	4,310,266	3,498,894	5,170,311	4,355,491	4,445,525	3,958,304



City of Coburg

Budgetary Funds

Wastewater Fund

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	-	15,000	3,000	3,090	3,183	3,278
Intergovernmental	375,000	400,000	500,000	500,000	500,000	500,000
Investment Revenue	1,423	5,000	3,000	3,090	3,183	3,278
Grants and Donations	-	-	-	-	-	-
Charges for Services	929,980	890,000	920,000	1,058,000	1,216,700	1,399,205
Charges for Services -SDC	177,815	120,000	90,000	92,700	95,481	98,345
Other Revenue	9,910	9,000	9,000	9,270	9,548	9,835
Total Revenue	1,494,128	1,439,000	1,525,000	1,666,150	1,828,095	2,013,941
Budgetary Sources:						
Working Capital Carryover	2,174,891	1,668,411	1,454,604	1,163,478	253,198	228,540
Loan Proceeds	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Budgetary Sources	2,174,891	1,668,411	1,454,604	1,163,478	253,198	228,540
Total Sources	3,669,019	3,107,411	2,979,604	2,829,628	2,081,293	2,242,481
Expenditures						
Administration Department - Personnel Services	-	79,654	154,480	160,659	167,086	173,769
Administration Department - Material & Services	258,532	-	-	-	-	-
Total Administration	258,532	79,654	154,480	160,659	167,086	173,769
Public Works - Personnel Services	-	176,047	219,940	228,738	237,887	247,403
Public Works - Material & Services	8,771	242,300	277,500	288,600	300,144	312,150
Public Works - Capital	391,372	200,000	-	750,000	-	-
Total Public Works	400,143	618,347	497,440	1,267,338	538,031	559,552
Debt Service:						
Principal	721,522	644,900	654,640	659,420	669,241	679,103
Interest	188,860	259,906	249,566	239,013	228,395	217,562
Total Debt Service	910,382	904,806	904,206	898,433	897,636	896,665
Total Expenditures	1,569,057	1,602,807	1,556,126	2,326,430	1,602,753	1,629,986
Budgetary Requirements						
Transfers Out	431,551	50,000	60,000	50,000	50,000	50,000
Contingencies	-	-	200,000	200,000	200,000	200,000
Unappropriated Ending Fund Balance	1,668,411	1,454,604	1,163,478	253,198	228,540	362,495
Total Budgetary Requirements	2,099,962	1,504,604	1,423,478	503,198	478,540	612,495
Total Uses by Classification	3,669,019	3,107,411	2,979,604	2,829,628	2,081,293	2,242,481



City of Coburg

Public Works

FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Expenditures						
General Fund						
Public Works - Personnel Services	627,582	97,303	82,580	85,883	85,883	89,319
Public Works - Material & Services	-	-	-	-	-	-
Public Works - Capital						
	627,582	97,303	82,580	85,883	85,883	89,319
Street Fund						
Public Works - Personnel Services	-	114,044	170,640	177,466	184,564	191,947
Public Works - Material & Services	-	86,700	98,900	102,856	106,970	111,249
Public Works - Capital	352,034	850,000	800,000	250,000	100,000	100,000
	352,034	1,050,744	1,069,540	530,322	391,534	403,196
Water Fund						
Public Works - Personnel Services	-	142,494	151,280	157,331	163,624	170,169
Public Works - Material & Services	56,440	144,000	131,500	136,760	142,230	147,920
Public Works - Capital	1,226,576	330,000	1,300,000	150,000	900,000	300,000
	1,283,016	616,494	1,582,780	444,091	1,205,855	618,089
Sewer Fund						
Public Works - Personnel Services	-	176,047	219,940	228,738	237,887	247,403
Public Works - Material & Services	8,771	242,300	277,500	288,600	300,144	312,150
Public Works - Capital	391,372	200,000	-	750,000	-	-
	400,143	618,347	497,440	1,267,338	538,031	559,552
Total for Public Works	2,662,775	2,382,889	3,232,340	2,327,634	2,221,304	1,670,156
Public Works - Personnel Services	627,582	529,889	624,440	649,418	671,959	698,837
Public Works - Material & Services	65,211	473,000	507,900	528,216	549,345	571,318
Public Works - Capital	1,969,982	1,380,000	2,100,000	1,150,000	1,000,000	400,000
Total for Public Works	2,662,775	2,382,889	3,232,340	2,327,634	2,221,304	1,670,156



City of Coburg Administration FY 2026 Budget

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actual	EOY Estimates	Proposed	Projected Budget	Projected Budget	Projected Budget
Expenditures						
General Fund						
Administration Department - Personnel Services	609,098	328,976	238,190	247,718	257,626	267,931
Administration Department - Materials & Services	247,806	232,600	231,000	240,240	249,850	259,844
	856,904	561,576	469,190	487,958	507,476	527,775
Street Fund						
Administration Department - Personnel Services	-	87,068	125,070	130,073	135,276	140,687
Administration Department - Materials & Services	208,995	-	5,000	5,200	5,408	5,624
	208,995	87,068	130,070	135,273	140,684	146,311
Water Fund						
Administration Department - Personnel Services	-	105,289	154,480	160,659	167,086	173,769
Administration Department - Materials & Services	251,473	-	-	-	-	-
	251,473	105,289	154,480	160,659	167,086	173,769
Sewer Fund						
Administration Department - Personnel Services	-	79,654	154,480	160,659	167,086	173,769
Administration Department - Materials & Services	258,532	-	-	-	-	-
	258,532	79,654	154,480	160,659	167,086	173,769
Total for Administration	1,575,904	833,587	908,220	944,549	982,331	1,021,624
Administration Department - Personnel Services	609,098	600,987	672,220	699,109	727,073	756,156
Administration Department - Materials & Services	966,806	232,600	236,000	245,440	255,258	265,468
Total for Administration	1,575,904	833,587	908,220	944,549	982,331	1,021,624



City of Coburg

2026 Framework for Continued Progress

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

To meet these objectives, the 2025 City Council has reviewed, updated and set priorities for its multi-year, comprehensive workplan framework that was first developed and utilized in 2024. This Framework document is intended to continue to evolve as staff, Council and the community collective make progress on the existing objectives and adds new objectives as necessary, desired and feasible.

This workplan is presented and labeled as a Framework to convey that these overarching categories function as long-range anchor groupings to organize individual objectives and associated tasks and actions to complete over a given time horizon that is unique to each objective.

Summary level accomplishments, planned actions for the upcoming year, a progress grade (A-F) and a priority ranking (1-3 with 1 highest priority) presented by staff and discussed by Council at the 2025 Council Retreat have been added to the newly created appendix which will house future annual reviews as the Framework is further refined and expanded.

Our Community

Community Safety, Economy, Livability & Engagement

Our Natural Resources

Water, Trees & Hazard Mitigation

Our Government

Organizational Health, Development & Effectiveness

Our Utility Systems

Infrastructure Planning, Investment & Management

Our Financial Resources

Financial Planning & Management

I. Our Community

Community Safety, Economy,
Livability & Engagement

1) Emergency Management & Response

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

FY2026 Actions

- Training and local use of Lane County Emergency notification system (Everbridge)
- BRIC Grant application for Water Storage seismic improvements and tree management/mitigation
- Design and "shovel ready" actions for Gas/Diesel fuel station at PW Operations facility
- Review of EOP and COOP
- Tabletop with Lane County support at PW Ops EOC with hazmat "situation"

FY26 Priority = 2

2) Community Communication & Engagement Plan

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

FY2026 Actions

- Completion and launch of refreshed City website
- Coburg Creek Park Design Concepts survey (fall 2026)
- Advisory Committee Assessment – Structure, scope, frequency, etc
- Expansion of videos for City Operations, programs activities + Mayor/Council

FY2026 Priority = 2

3) Code Compliance Review and Strategy

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

FY2026 Actions

- Evaluate shared Code Compliance program with City of Harrisburg Police intergovernmental Agreement (IGA)

- Assess ability of 0.5 FTE Police Technician position to manage intake/oversight of Citywide Code Compliance program
- Develop Code Compliance document library for most common issues/violations

FY2026 Priority = 3

4) Economic Support and Development Strategy

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

FY2026 Actions

- Develop IOOF renovations master plan/priority list to assist with grant funding evaluation, application and award
- Conduct two business surveys to understand local services/support needs
- Retail/services for downtown/tourism
- Light industrial
- Continue to work on infrastructure planning/funding to support future water and wastewater capacity needs for Ravin Ventures property and other key industrial development lands

FY2026 Priority = 1

II. Our Natural Resources

Water, Trees & Hazard Mitigation

1) Parks and Open Space Master Plan Review

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

FY2026 Actions

- Park and Tree Committee Master Plan “retreat” preliminarily scheduled for June or July of 2025
- Coburg Creek Park Community engagement process will involve the Park and Tree Committee and may integrate with the Master Plan review process.
- Review and recommendations for the Draft Vegetation Management and Maintenance Plan will be an operational component of the Master Plan review process.

FY2026 Priority = 2

2) Long Range Planning – Land Use and Transportation

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

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

FY2026 Actions

- Prepare and submit grant application for Buildable Lands Inventory
- Complete implementation of statewide requirements for Climate Friendly & Equitable Communities parking reform, design standards, Senate Bill 1537, flood plain PICM, etc
- Pursue funding opportunities for Transportation System Plan (TSP) Update
- Project participation and oversight for STIP funded (City match) East/West Commuter Connector Feasibility Study

FY2026 Priority = 2

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

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

FY2026 Priority

- Secure grant funding to develop Tree Management and Maintenance Plan
- Ensure existing City Arborist contracts meet FEMA requirements for reimbursement eligibility
- Develop protocols for data collection for tree related actions associated with storm/emergency events for reimbursement eligibility

FY2026 Priority = 3

4) Vegetation Management and Maintenance Plan

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

FY2026 Actions

- Final review, approval and implementation of the Plan in summer of 2025
- Review of initial implementation and suggested modifications in winter 2025/Spring 2026 for the 2026 growing season

FY2026 Priority = 2

III. Our Government

Organizational Health, Development & Effectiveness

1) Technology Assessment and Action Plan

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

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

FY2026 Actions

- Expand SCADA controls to enhance water system remote monitoring and reporting
- Complete network/desktop replacement schedule master plan, including specifications for hardware standardization across system
- Implementation of expanded security/monitory systems (door locks, cameras, alarms) for all City facilities – public parks restrooms, water system sites, WWTP, etc)

FY2026 Priority = 1

2) Codification of Ordinances

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

FY2026 Actions

- Execute contract with vendor to initiate project in fall/winter of 2025
- Work with vendor throughout FY26 and likely into FY27 to migrate all ordinances into model code format, identify and resolve duplication, inconsistency in definition of terms, etc with legal service assistance and Council review and approval as necessary.

FY2026 Priority = 2

3) Human Resources Assessment and Action Plan

Human capital, i.e. City Staff, is the single largest annual financial investment in the annual operating budget. An HR Assessment and Action Plan involves a review and proposed updates to the Employee Handbook, compensation plan, job descriptions, performance review program, as well as the development of an employee

wellness program. The Action Plan will include recommendations for both administrative and Council policy level decision making and implementation.

FY2026 Actions

- Utilize CIS for more comprehensive update of Employee Policy Manual
- Complete minimum of 50% of Job Description review/updates
- Formalize wellness discussion/activities into a complete Employee Wellness Plan

FY2026 Priority = 2

4) Strategic Planning

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

FY2026 Actions

- Develop a Strategic Planning Process with Council in fall/winter of 2025 to kick off implementation of the process with the 2026 Council Retreat

FY2026 Priority = 3

IV. Our Utility Systems

Infrastructure Planning,
Investment & Management

1) Capital Improvements Plan (CIP)

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

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

FY2026 Actions

- Update the CIP document template/format to provide improved description of projects in the first two years of the five plus year planning horizon (narrative, maps, etc)
- Continue to improve fiscal year and cost allocation (engineering/design, permitting vs. Construction)

FY2026 Priority = 3

2) Wastewater Facility Plan

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

FY2026 Actions

- Future actions will be developed and implemented based on the recommendations of the final Analysis report, available funds and Council direction.

FY2026 Priority = 3

3) Storm Water Master Plan

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

FY2026 Actions

- Development, presentation and Council deliberation/decision on a Storm Drain Maintenance Fee and Storm Drain System Development Charge targeted for Winter 2025/Spring 2026
- Other storm drain related actions and activities will be based on the recommendations of the Master Plan, staff capacity, financial resources and Council direction.

FY2026 Priority = 3

4) Street Preservation and Improvement Strategy Plan

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

FY2026 Actions

- Develop IGA with Lane County to integrate Coburg local street preservation into Lane County pavement management contracts to more cost effectively treat local streets.
- Update pavement management system grading/scoring of local streets to update/revise prioritization of needed maintenance, preservation and/or reconstruction

FY2026 Priority = 2

V. Our Financial Resources

1) Financial System Training and Utilization

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

FY2026 Actions

- Completion of improved Quarterly Financial reporting for multi-quarter, multi-year trending of key financial data and narrative highlights of key financial issues identified by staff.
- Continued training and expanded utilization of financial software (Springbrook) and associated tools.

FY2026 Priority = 2

2) Debt Service Review and Strategy

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

FY2026 Actions

- Consider formal review of existing debt service by financial consultant

FY2026 Priority = 3

3) Financial Policies and Procedures Update

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

FY2026 Actions

- Develop formal policies within the existing Policy document framework for ending fund balance targets for each fund, set contingency level targets by fund
- Review and update Cost Allocation Policy and insure consistency with Financial Policies

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

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

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

FY2026 Actions

- Complete work on general fund revenue review
- Continue review and recommendations with Revenue Sub-Committee on longer range revenue opportunities to provide long term stability across all four funds of the City.

FY2026 Priority = 1

FY2025 ACCOMPLISHMENTS

I. Our Community

Community Safety, Economy,
Livability & Engagement

1) Emergency Management & Response

FY2025 Accomplishments and Progress

- Staff turnover at Emergency Coordinator delayed efforts/actions (volunteer coordinator recently implemented)
- FEMA Disaster/Recovery reimbursement from January 2024 ice storm complete
- After Action Review for Jan 2024 Ice Storm completed with follow up actions
- City staff participation in Great Oregon Shakeout drills
- Connections/meetings with Lane County Emergency Management Staff

FY25 Grade = C-

FY26 Priority = 2

2) Community Communication & Engagement Plan

FY2025 Accomplishments and Progress

- Updated logo created and implemented
- Updated Document template creation in progress
- Expanded use of video for community engagement/outreach
- Community Survey developed and published – Final results report March of 2025
- Logo/Communication style guide in progress (documents, clothing, signage, vehicle badging, etc)
- City website refresh initiated, design approved, content re-organization and expansion in progress. Target launch date July 2025

FY2025 Grade = A

FY2026 Priority = 2

3) Code Compliance Review & Strategy

FY2025 Accomplishments and Progress

- Maintained Citizen Inquiry process with summary level tracking in the monthly CA Report

FY2025 Grade = C

FY2026 Priority = 3

4) Economic Support & Development Strategy

FY2025 Accomplishments and Progress

- Developed and executed multi-year agreement between City and Coburg Main Street for tourism, communication and event management/promotion activities
- Developed and executed sub-lease agreement with Coburg Main Street for Main Street management of the IOOF facility for public and private events, classes, trainings, etc along with Main Street office space and downtown presence

- Supported property owner and regional/state Econ Dev staff efforts that resulted in successful grant award of over \$2 million for site preparation of the 107 acre annexed industrial property (Ravin Ventures)
- Completed waterline infrastructure installation that facilitated the extension of water service to the Ravin Ventures property
- Connected Premier RV to the City water system stabilizing operation of this business that was experiencing annual water supply vulnerabilities.
- In collaboration with regional partners, placed Coburg specific community level advertising on websites and business site selection industry publications
- Updating Coburg Community Profile, Assets and Challenges document used to advocate with state and federal elected officials for infrastructure funding.
- Mayor and City Administrator participation in “City Day at the Capital” in January of 2025 to meet with Legislators and their staff for Coburg issue awareness and advocacy

FY2025 Grade = A

FY2026 Priority = 1

II. Our Natural Resources

Water, Trees & Hazard Mitigation

1) Parks & Open Space Master Plan Review

FY2025 Accomplishments and Progress

- Initial, conceptual discussion on this objective with Park and Tree Committee occurred at the December and January Committee meetings.

FY2025 Grade = D

FY2026 Priority = 2

2) Long-Range Planning – Land Use and Transportation

FY2025 Accomplishments and Progress

- Prepared and submitted grant application for Buildable Lands Inventory (not awarded)
- Planning Commission training/education on urban growth boundary (UGB) and master development code process
- Substantial progress and involvement in statewide local jurisdiction land use mandates for climate, mobility and _____

FY2025 Grade = B+

FY2026 Priority = 2

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

FY2025 Accomplishments and Progress

- Applied for mitigation grant funds associated with FEMA reimbursement process for 2024 Ice Storm (not eligible)
- Completed several ice storm related tree trimming “clean up” efforts
- Proactive tree removal decisions were made for several hazardous street trees

FY2025 Grade = C

FY2026 Priority = 3

4) Vegetation Management & Maintenance Plan

FY2025 Accomplishments and Progress

- Completed initial draft Vegetation Management and Maintenance Plan for internal staff review
- Developing shared contract services bid with City of Veneta for contracted right-of-way/storm drainage vegetation seasonal cutting

FY2025 Grade = B

FY2026 Priority = 2

III. Our Government

Organizational Health, Development & Effectiveness

1) Technology Assessment and Action Plan

FY2025 Accomplishments and Progress

- Review and consolidation of systemwide software licensing
- Migration to AT&T FirstNet for citywide cellular communications systems, resulting in cost savings and expanded first responder/Emergency management priority access and access to disaster event and recovery communication tools.
- Financial system (Springbrook) overview and further integration of modules by Finance Staff. Primary new integration is payroll system (third party outsourced process prior) and an associated employee portal for 24/7 access to all employee payroll data and online timesheet entry and processing.
- Improvements completed to SCADA system

FY2025 Grade= B

FY2026 Priority = 1

2) Codification of Ordinances

FY2025 Accomplishments and Progress

- Review of required process, vendor (CivicPlus) meetings for cost, time commitment and legal service requirements.

FY2025 Grade = A

FY2026 Priority = 2

3) Human Resources Assessment and Action Plan

FY2025 Accomplishments and Progress

- Employee Policy Manual Updated for 2025
- Job Description updates completed for positions filled during FY25

FY2025 Grade = C

FY2026 Priority = 2

4) Strategic Planning

FY2025 Accomplishments and Progress

-

FY2025 Grade = F

FY2026 Priority = 3

IV. Our Utility Systems

Infrastructure Planning,
Investment & Management

1) Capital Improvements Plan (CIP)

FY2025 Accomplishments and Progress

- Council adoption of 2026-2031 CIP in January of 2025 that included improvements in display of project timing across fiscal years and improved alignment with actual funding resources available to complete projects.

FY2025 Grade = F

FY2026 Priority = 3

2) Wastewater Facility Plan

FY2025 Accomplishments and Progress

- Facility Capacity Analysis in progress with final report presentation to Council in March/April of 2025.

FY2025 Grade = A

FY2026 Priority = 3

3) Storm Water Master Plan

FY2025 Accomplishments and Progress

- Master Plan currently 90% complete and will be presented to Council for review in April/May of 2025.

FY2025 Grade = B

FY2026 Priority = 3

4) Street Preservation and Improvement Strategy Plan

FY2025 Accomplishments and Progress

- N Willamette/E Macy/N Harrison Street Reconstruction completed
- Coleman Street – Collector Street Project – Phase I design nearly complete with construction in Summer of 2025
- Grant funded paving of N Industrial anticipated for summer of 2025
- No crack seal or seal coat work was completed in FY2025
- Pothole work completed on a number of streets with substantial pothole issues within travel lanes

FY2025 Grade = A

FY2026 Priority = 2

V. Our Financial Resources

1) Financial System Training Utilization

FY2025 Accomplishments and Progress

- Successful implementation of Payroll system in-house improving general ledger detail and integration, including online employee payroll portal and online timesheet entry/processing
- Establishment of updated monthly Financial Reports for Council and staff
- Implementation of online bill payment system for utility billing customers
- Beta testing in progress for AI utilization for Accounts Payable processing

FY2025 Grade = A

FY2026 Priority = 2

2) Debt Service Review and Strategy

FY2025 Accomplishments and Progress

- New and expanded detailed debt spreadsheet created and in use by staff.
- Debt service review on agenda for 2025 Council Retreat

FY2025 Grade = C

FY2026 Priority = 3

3) Financial Policies and Procedures Update

FY2025 Accomplishments and Progress

- Finance/Audit Committee and staff completed first level review of existing Financial Policies document
- Agreement to separate financial policies from accounting procedures at next update process.

FY2025 Grade = C

FY2026 Priority = 1

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

FY2025 Accomplishments and Progress

- Created Council Revenue Options Sub-committee in October of 2024, Sub-committee met and developed formal recommendation for utility rates in December of 2024 and is currently developing recommendations for potential general fund revenues for March 2025
- Utility Rate increase resolution approved by Council in December of 2024. Presentation included overview of four year Ending Fund Balance trends for all four Funds (General, Street, Water, Wastewater) for awareness and understanding of current status of each fund.

FY2025 Grade = A

FY2026 Priority = 1

FY2026 OBJECTIVES BY PRIORITY

Priority Level 1

- 1.4 Economic Support and Development Strategy
- 3.1 Technology Assessment and Action Plan
- 3.3 Human Resources Assessment and Action Plan
- 5.3 Financial Policies and Procedures Update
- 5.4 Long-term (10 yr) Revenue Needs Forecast

Priority Level 2

- 1.1 Emergency Management & Response
- 1.2 Community Communication & Engagement Plan
- 2.1 Parks and Open Space Master Plan Review
- 2.2 Long Range Planning – Land Use and Transportation
- 2.4 Vegetation Management and Maintenance Plan
- 3.2 Codification of Ordinances
- 4.4 Street Preservation and Improvement Strategy Plan
- 5.1 Financial System Training and Utilization

Priority Level 3

- 1.3 Code Compliance Review and Strategy
- 2.3 Tree Management and Maintenance Plan – Public and Private Property
- 3.4 Strategic Planning
- 4.1 Capital Improvements Plan (CIP)
- 4.2 Wastewater Facility Plan
- 4.3 Storm Water Master Plan
- 5.2 Debt Service Review and Strategy

RESOLUTION 2025-05

A RESOLUTION ADOPTING THE CITY OF COBURG 2026 FRAMEWORK UPDATE

WHEREAS, the City of Coburg Council desires to set goals and objectives to guide the work of staff on an annual basis in a manner that is organized, understandable and available to residents and businesses it serves and supports and;

WHEREAS, the City of Coburg utilizes the “City of Coburg Framework for Continued Progress” to establish, organize and implement Council level objectives and;

WHEREAS, the Council meets annually for a full day retreat to review the objectives, receive updates on actions and progress from staff and collectively put forward future actions planned to further the implementation of the Framework;

THE CITY OF COBURG RESOLVES AS FOLLOWS:

Section 1. The 2026 Update to City of Coburg Framework for Continue Progress, attached as Exhibit A, is adopted.

Section 2. This resolution is effective immediately upon its approval, and passage.

Adopted by the **City Council** of the **City of Coburg**, Oregon by a vote of 6 for and 0 against this 11th day of March, 2025.



Nancy Bell, Mayor

Attest: 

Sammy L. Egbert, City Recorder



CAPITAL IMPROVEMENT PLAN

Adopted February 11, 2025 | Resolution 2025-02

INTRODUCTION

The City of Coburg's Capital Improvement Plan (CIP) is a multi-year citywide infrastructure financial planning document that lists and describes scheduled improvements to the City of Coburg's general government and utility infrastructure across all City departments. More detailed and technical analysis, project objectives and scheduling can be found in specific master plan documents for the City's water and wastewater utilities.

The CIP provides the Council, staff and community with an understanding of the timing, costs and funding sources and guides financial planning decision making to ensure adequate funds are available or obtained to ensure the successful completion of the project. Because of the significant costs of many infrastructure projects, the use of debt service impacts not only the individual project but the ability for future projects to be funded, further highlighting the importance and need for a comprehensive and regularly updated CIP document.

Annual review and updating of the CIP occurs prior to the budget development process then integrated into the current proposed budget as well as the future years budget forecasts. Capital project budgets are shown in their associated funds where the revenues utilized to fund the project are located. Projects are typically funded in one or more ways, including "cash-funding" with prior year savings and/or annual revenues, grants, debt service (loans) and systems development charges (SDC's)

To ensure that priority projects are planned, funded and constructed in a timely manner, this document provides for projected years of engineering and construction completion. When possible, specific revenue sources are attached to the projects so that planning and facilitation can take place for grant and loan applications well in advance of beginning the project. Therefore, there may be engineering costs associated with projects prior to the actual construction schedule.

CAPITAL IMPROVEMENT PROGRAM GOALS

Goals of this CIP Program include:

1. Responsible and efficient financial planning
2. Clear and inclusive planning, engineering and construction timelines
3. Establishment of funding mechanisms for Capital projects and planning for funding applications
4. Local economic development support
5. Planning and providing for community growth
6. Enhanced safety, access and increased mobility of transportation modes
7. Consideration and compliance with environmental standards and improving environmental quality
8. High quality and cost-effective maintenance and improvements to existing infrastructure
9. Protect Public Health and Safety through regulatory compliance and industry best practices

CAPITAL IMPROVEMENT PROGRAM DEVELOPMENT PROCESS

- December/January: Staff Review and Update to Prior Year CIP
- January/February: CIP Draft Document Provided to Council (retreat or work session)
- March: Adopted by City Council – Public Comment is available
- May/June: CIP incorporated into the Budget Document and Presented

Spending authority (appropriations) occurs only through the budget review/approval process. The prior approval and adoption of the CIP does not convey spending authority. Although the CIP is a starting point for the annual Capital Budget, the projects budgeted each year can vary somewhat in timing and costs from those proposed in the CIP, due to engineering, permitting, contract bidding, seasonal scheduling, grant requirements, etc.

PROJECT CATEGORIZATION

Projects in the CIP are grouped by infrastructure system including:

o Administration	o Water
o Parks/Trails/Open Space	o Wastewater
o Street	o <i>Equipment/Fleet (future category)</i>

Project funding is listed as a category column in the project lists. Funding streams include:

o User Fees	o Grants
o Tax Revenues (property, gas tax)	o Loans (Debt Service)
o Special Assessments	o Systems Development Charges

In some instances, funding may be listed as TBD or “to be determined”. Any project scheduled within the two-year budget should have a funding source listed.

GUIDING DOCUMENTS

This document is supported by multiple guiding documents of the City as follows:

1. Coburg Comprehensive Plan – Dated 5/8/2018

Comprehensive planning is a process that determines community goals and aspirations in terms of community development. The result is called a comprehensive plan, and expresses and regulates public policies on transportation, utilities, land use, recreation, and housing. Comprehensive plans typically encompass large geographical areas, a broad range of topics, and cover a long-term time horizon. Comprehensive Plan Amendments take place when the City anticipates a change in zoning, or any form of change in development regulations either mandated by the State or determined by the City as necessary for the future progress of the City.

2. Coburg Community Vision – Dated 7/3/2017

The Community vision statement describes the current and future objectives of the City. The vision statement is a guide to help the City make decisions that align with its philosophy and declared set of goals.

3. City of Coburg Development code – 11, 2019

The Coburg Development Code contains detailed descriptions of zoning districts and specifies what uses are allowed, prohibited, and conditional in each zone. The Development Code is intended to cover almost all types of land use issues which may arise, but in cases where a land use is not listed, a process for interpretation of the code is provided.

4. Master Plans

Master plans represent the long range (10 years or more) plan for the City's development of infrastructure. The master plan, and the facilities shown on it, may be built over a period of many years. Therefore, what is shown in a plan may not yet exist in the City. A lot of time and resource is needed to update a master plan. Therefore, adopted capital project lists can serve as the approved projects for the City. Projects can be updated when the master plans are updated. At the City of Coburg, the following Master Plans exist:

- Park and Open Space Master Plan
- Transportation System Plan
- Water Master Plan
- Wastewater Management Plan

Copies of any of the documents listed below are available on the City of Coburg website and can also be obtained by request of the City Administration office.

5. Annual Council Framework | Objectives

Each year, the Council holds and participates in a full day retreat, in part to develop the overall workplan for Council and Staff with an 18-24 month time horizon. The workplan operates within a framework structure that contains five categories: Our Community, Our Natural Resources, Our Government, Our Utility Systems and Our Financial Resources. Each category contains specific objectives, some of which involve capital improvements detailed in the annual CIP document.



CITY OF COBURG

Capital Improvements Plan

2026 to 2031 Planning Period

Administration/General Government

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1-	IT Infrastructure/Equipment	Server/firewall/switch/desktop equipment replacement	General Fund Taxes/Fees*	\$ 25,000	2025-26	\$ 25,000
2-	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	\$ 50,000	2026-27	
3-	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 20,000	2026-27	
4-	City Hall Improvements - HVAC	System Replacement (including ducting)	General Fund Taxes/Fees*	\$ 125,000	2026-27	\$ 195,000
5-	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 60,000	2027-28	
6-	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	\$ 50,000	2027-28	
7-	City Hall Improvements - Flooring	Full carpet replacement (upstairs/downstairs)	General Fund Taxes/Fees*	\$ 25,000	2027-28	\$ 135,000
8-	City Hall Improvements - Façade	Willamette frontage and parking/landscaping	General Fund Taxes/Fees*	\$ 50,000	2030+	\$ 50,000
TOTAL				\$ 405,000		\$ 405,000

* Portion of project costs will be allocated to enterprise funds based on approved Cost Allocation Methodology

Parks

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1 -	Cobug Creek Park	New Park Facility - Phase I + Desgin	Park SDC	\$ 50,000	2025-26	\$ 50,000
2 -	Cobug Creek Park	New Park Facility - Phase II	Park SDC	\$ 250,000	2026-27	\$ 250,000
3 -	Trails End Park - Phase II	Viewing platforms, paths, benches, signage	Undetermined Grant + Park SDC	\$ 250,000	2029-30	\$ 250,000
4 -	Julia Morneau Heritage Park	New park (no land purchase)	Undetermined Grant + Park SDC	\$ 250,000	2030 +	
5 -	Southside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000	2030 +	
6 -	Northside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000	2030 +	
7 -	Westside Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000	2030 +	
8 -	Southwest Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000	2030 +	
9-	Coburg Loop 5	Path extesion south to Eugene	Undetermined Grant + Park/Trans SDC	\$ 1,500,000	2030 +	\$ 2,750,000
TOTAL				\$ 3,300,000		\$ 3,300,000

Transportation

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1 -	Industrial Way/Loop Path #4	Two Inch Overlay/Dig out	Gas Tax, TUF, SDC, MPO	\$ 500,000	2025-26	
2 -	Industrial Way/Loop Path #4	Industrial Wy - Sarah path to Trails End Park	Gas Tax, TUF, SDC, MPO	\$ 600,000	2025-26	
3 -	Collector Street Project - Phase I (N Coleman)	Street/Sidewalk Reconstruction N Coleman/Mill	Gas Tax, TUF, SDC, MPO	\$ 500,000	2025-26	\$ 1,600,000
4 -	PW Operations Center Fuel Center	Citywide Fuel Storgae/Pump System (\$150k Total)	Gas Tax, TUF, BRIC Grant	\$ 50,000	2026-27	
5 -	Locust St - Diamond to Skinner	Two Inch Overlay/Dig out	Gas Tax, TUF, SCA, SDC	\$ 125,000	2026-27	
6 -	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk	Gas Tax, TUF, SCA, SDC	\$ 250,000	2026-27	\$ 425,000
7 -	Harrison St - Mill to Locust	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2027-28	
8 -	Mckenzie - Harrison to Diamond	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2027-28	
9 -	Mckenzie - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2027-28	

10 -	Mckenzie - Coleman to Miller	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2027-28	\$ 550,000
11 -	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2028-29	
12 -	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	\$ 150,000	2028-29	
13 -	Roberts Ct - Huntly Ct to west dead end	Two Inch Overlay/Leveling	Gas Tax, TUF	\$ 150,000	2028-29	
14 -	Collector Street Project - Phase II (S Coleman)	Street Reconstruction	Gas Tax, TUF, SDC, MPO	\$ 900,000	2028-29	\$ 1,300,000
15 -	Skinner St - Pearl to Lincoln	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2030+	
16 -	Skinner St - Mckenzie to Mill	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 100,000	2030+	
17 -	Skinner St - Maple to Dixon	Street Reconstruction	Gas Tax, TUF	\$ 100,000	2030+	
18 -	Skinner St - Delaney to Pearl	Street Reconstruction	Gas Tax, TUF	\$ 100,000	2030+	
19 -	Skinner St - Lincoln to Mckenzie	Street Reconstruction	Gas Tax, TUF	\$ 100,000	2030+	\$ 500,000
TOTAL				\$ 4,375,000		\$ 4,375,000

Water						TOTAL
	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1 -	Stallings Lane Water Supply	Well #3 Treatment systems & SCADA	Water Debt Service (rate revenues)	\$ 300,000	2025-26	
2 -	Stallings Lane Water Supply	Transmission line (connection to existing system)	Water Debt Service (rate revenues)	\$ 500,000	2025-26	
3 -	Coburg Industrial Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 160,000	2025-26	\$ 960,000
4 -	PW Operations Center	Citywide Fuel Storgae/Pump System (\$150k Total)	Water Rate Revenues	\$ 50,000	2026-27	
5 -	Water Supply Wells #1, #2 Rehabilitation	System upgrades and rehab to existing wells	Water Rate Revenues	\$ 100,000	2026-27	
6 -	Pioneer Valley Estates Distribution System	Replacement of existing distribution system	Fed Grant/Water Revenues	\$ 750,000	2026-27	
7 -	Water Master Plan Update	Update of 2016 Water Master Plan	Fed Grant/Water Revenues	\$ 125,000	2026-27	\$ 1,025,000
8 -	E Dixon St Waterline Replacement	Diamond St to East End - Waterline Replacement	Water Debt Service (rate revenues)	\$ 650,000	2027-28	
9 -	Christian Wy Waterline Replacement	6 Ince pipeline replacement	Water Debt Service (rate revenues)	\$ 300,000	2027-28	
10 -	Delaney St Waterline Replacement	Willamette St to Stuart St - Waterline Replacement	Water Debt Service (rate revenues)	\$ 100,000	2027-28	\$ 1,050,000
11 -	Existing Water Storage Tanks Rehab	Replace/Retrofit (seismic) existing (2) 500k/gl tanks	Grant/Loan (rate revenues)	\$ 3,000,000	2028-29	
12 -	Maple St Waterline Replacement	Coleman St to East End - Waterline Replacement	Water Debt Service (rate revenues)	\$ 250,000	2028-29	\$ 3,250,000
13 -	EWEB Waterline Connection	8-12" waterline for water supply	Grant/Loan (rate revenues)	\$ 9,000,000	2030+	
14 -	New Water Reservoir	750,000 Gallon elevated Reservoir	Grant/Loan (rate revenues)	\$ 7,000,000	2030+	
15 -	Van Duyn St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000	2030 +	
16 -	Vintage St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000	2030 +	
17 -	Waterline Pipeline Replacements	6 inch pipeline replacements in various locations	Grant/Loan (rate revenues)	\$ 1,000,000	2030 +	
18 -	I-5 Transmission Line (new)	East/West Transmission Loop Line - North of Exit 199	Grant/Loan (rate revenues)	\$ 2,500,000	2030 +	\$ 19,850,000
TOTAL				\$ 26,135,000		\$ 26,135,000

WasteWater						TOTAL
	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1-	PW Operations Center	Citywide Fuel Storgae/Pump System (\$150k Total)	WW Rate Revenues	\$ 50,000	2026-27	
2-	WWTP Equipment Replacements (If needed)	Membrane, Blowers, Pumps, Motors Replacement	WW Rate Revenues	\$ 150,000	2026-27	
3-	Premier RV Septic Tank Improvement	Replacement of existing (aged/mis-sized) Septic Tank	WW Rate Revenues	\$ 450,000	2026-27	
4-	Renewable Energy (solar) System	Solar Panel installation at WWTP (est. 199kw)	State (ODOE)/Federal Grant	\$ 1,000,000	2026.27	
5-	Wastewater Master Plan Update	Complete Update of 20 Year Infrastructure Plan	WW Rate Revenues	\$ 100,000	2026-27	\$ 1,750,000
6-	WW Treatment Plant - Facilities Improvements	Headworks Structure	Grant/Loan (rate revenues)	\$ 120,000	TBD *	
7-	WW Treatment Plant - Facilities Improvements	Additional Membrane(s)	Grant/Loan (rate revenues)	\$ 600,000	TBD *	
8-	WW Treatment Plant - Facilities Improvements	Additional Treatment Basin	Grant/Loan (rate revenues)	\$ 900,000	TBD *	

9-	WW Treatment Plant - Facilities Improvements	Bridge Crane (Membrane maint)	Grant/Loan (rate revenues)	\$ 175,000	TBD *	
10-	WW Treatment Plant - Facilities Improvements	Effluent Storage/Holding Pond	Grant/Loan (rate revenues)	\$ 250,000	TBD *	
11-	WW Treatment Plant - Facilities Improvements	Effluent Cooling Systems	Grant/Loan (rate revenues)	\$ 150,000	TBD *	\$ 2,195,000
TOTAL				\$ 3,945,000		\$ 3,945,000

* Timing/order of improvements dependent on final recommendations of capacity & facilities study currently underway

= Project included by motion with Council approval of resolution

Capital Improvements Plan

Projects by Fiscal Year

FUND	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	FISCAL YEAR	EST COST
Admin	IT Infrastructure/Equipment	Server/Firewall/switch/desktop equipment	General Fund Taxes/Fees*	2025-26	\$ 25,000
Parks	Coburg Creek Park	New Park Facility - Phase I + Design	Park SDC	2025-26	\$ 50,000
Streets	Industrial Way/Loop Path #4	Two Inch Overlay/Dig out	Gas Tax, TUF, SDC, MPO	2025-26	\$ 500,000
Streets	Industrial Way/Loop Path #5	Industrial Way - Sarah path to Trails End Park	Gas Tax, TUF, SDC, MPO	2025-26	\$ 600,000
Streets	Collector Street Project - Phase I (N Coleman)	Street/Sidewalk Reconstruction N Coleman/Mill	Gas Tax, TUF, SDC, MPO	2025-26	\$ 500,000
Water	Stallings Lane Water Supply	Well #3 Treatment systems & SCADA	Water Debt Service (rate revenues)	2025-26	\$ 300,000
Water	Stallings Lane Water Supply	Transmission Line (connection to existing system)	Water Debt Service (rate revenues)	2025-27	\$ 500,000
Water	Coburg Industrial Waterline	12 inch waterline intertie	Water Rate Revenues	2025-26	\$ 160,000
TOTAL for FY 2025-26					\$ 2,635,000
Admin	City Hall ADA Parking/Access Improvements	ADA Parking, ramps, front entrance, doors	General Fund Taxes/Fees*	2026-27	\$ 20,000
Admin	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	2026-27	\$ 50,000
Admin	City Hall Improvements - HVAC	System replacement (including ducting)	General Fund Taxes/Fees*	2026-27	\$ 125,000
Parks	Cobug Creek Park	New Park Facility - Phase II	Park SDC	2026-27	\$ 250,000
Street	PW Operations Center Fuel Center	Citywide Fuel Storage/Pump System (\$150k total)	Gas Tax, TUF, BRIC Grant	2026-27	\$ 50,000
Street	Locust St - Diamond to Skinner	Two Inch Overlay/Dig out	Gas Tax, TUF, SCA, SDC	2026-27	\$ 125,000
Street	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk	Gas Tax, TUF, SCA, SDC	2026-27	\$ 250,000
Water	PW Operations Center Fuel Center	Citywide Fuel Storage/Pump System (\$150k total)	Water Rate Revenues	2026-27	\$ 50,000
Water	Water Supply Wells #1, #2 Rehabilitation	System upgrades and rehab to existing wells	Water Rate Revenues	2026-27	\$ 100,000
Water	Pioneer Valley Estates Distribution System	Replacement of existing distribution system	Fed Grant/Water Revenues	2026-27	\$ 750,000
Water	Water Master Plan Update	Update of 2016 Water Master Plan	Fed Grant/Water Revenues	2026-27	\$ 125,000
Sewer	PW Operations Center Fuel Center	Citywide Fuel Storage/Pump System (\$150k total)	WW Rate Revenues	2026-27	\$ 50,000
Sewer	WWTP Equipment Replacements (if needed)	Membrane, blowers, pumps, motors replacement	WW Rate Revenues	2026-27	\$ 150,000
Sewer	Premier RV Septic Tank Improvement	Replacement of existing (aged/mis-sized) septic tank	WW Rate Revenues	2026-27	\$ 450,000
Sewer	Renewable Energy (solar) System	Solar Panel Installation at WWTP (est. 199kw)	State (ODOE)/Federal Grant	2026-27	\$ 1,000,000
Sewer	Wastewater Master Plan Update	Complete update of 20 year Infrastructure Plan	WW Rate Revenues	2026-27	\$ 100,000
TOTAL for FY2026-27					\$ 3,645,000
Admin	City Hall ADA Parking/Access Improvements	ADA Parking, ramps, front entrance, doors	General Fund Taxes/Fees*	2027-28	\$ 60,000
Admin	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	2027-28	\$ 50,000
Admin	City Hall Improvements - Flooring	Full Carpet Replacement	General Fund Taxes/Fees*	2027-28	\$ 25,000
Street	Harrison - Mill to Locust	Two Inch Overlay/Dig out	Gas Tax, TUF	2027-28	\$ 250,000
Street	Mckenzie - Harrison to Diamond	Two Inch Overlay/Dig out	Gas Tax, TUF	2027-28	\$ 100,000
Street	Mckenzie - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	2027-28	\$ 100,000
Street	Mckenzie - Coleman to Miller	Two Inch Overlay/Dig out	Gas Tax, TUF	2027-28	\$ 100,000
Water	E Dixon St Waterline Replacement	Diamond St to East End - Waterline replacement	Water Debt Service (rate revenues)	2027-28	\$ 650,000
Water	Christian Wy Waterline Replacement	6 Ince pipeline replacement	Water Debt Service (rate revenues)	2027-28	\$ 300,000

Water	Delaney St Waterline Replacement	Willamette St to Stuart St - Waterline Replacement	Water Debt Service (rate revenues)	2027-28	\$ 100,000
TOTAL for FY2027-28					\$ 1,735,000
Street	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	2028-29	\$ 100,000
Street	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	2028-29	\$ 150,000
Street	Roberts Ct - Huntly Ct to west dead end	Two Inch Overlay/Leveling	Gas Tax, TUF	2028-29	\$ 150,000
Street	Collector Street Project - Phase II (S Coleman)	Street Reconstruction	Gas Tax, TUF, SDC, MPO	2028-29	\$ 900,000
Water	Existing Water Storage Tanks Rehab	Replace/Retrofit (seismic) existing (2) 500k/gl tanks	Grant/Loan (rate revenues)	2028-29	\$ 3,000,000
Water	Maple St Waterline Replacement	Coleman St to East End - Waterline Replacement	Water Debt Service (rate revenues)	2028-29	\$ 250,000
TOTAL for FY2028-29					\$ 4,550,000
Parks	Trails End Park - Phase II	Viewing platforms, paths, benches, signage	Undetermined Grant + Park SDC	2029-30	\$ 250,000
TOTAL for FY2029-30					\$ 250,000
Admin	City Hall Improvements - Façade	Willamette Frontage and Parking/landscaping	General Fund Taxes/Fees*	2030 +	\$ 50,000
Parks	Julia Morneau Heritage Park	New park (no land purchase)	Undetermined Grant + Park SDC	2030 +	\$ 250,000
Parks	Southside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	2030 +	\$ 350,000
Parks	Northside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	2030 +	\$ 350,000
Parks	Westside Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	2030 +	\$ 150,000
Parks	Southwest Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	2030 +	\$ 150,000
Parks	Coburg Loop 5	Path extension south to Eugene	Undetermined Grant + Park/Trans SDC	2030 +	\$ 1,500,000
Street	Skinner St - Pearl to Lincoln	Two Inch Overlay/Dig out	Gas Tax, TUF	2030 +	\$ 100,000
Street	Skinner St - Mckenzie to Mill	Two Inch Overlay/Dig out	Gas Tax, TUF	2030 +	\$ 100,000
Street	Skinner St - Maple to Dixon	Street Reconstruction	Gas Tax, TUF	2030 +	\$ 100,000
Street	Skinner St - Delaney to Pearl	Street Reconstruction	Gas Tax, TUF	2030 +	\$ 100,000
Street	Skinner St - Lincoln to Mckenzie	Street Reconstruction	Gas Tax, TUF	2030 +	\$ 100,000
Water	EWEB Waterline Connection	8-12" waterline for water supply	Grant/Loan (rate revenues)	2030 +	\$ 9,000,000
Water	New water reservoir	750,000 Gallon elevated reservoir	Grant/Loan (rate revenues)	2030 +	\$ 7,000,000
Water	Van Duyn St Waterline	12 inch waterline intetie	Water Rate Revenues	2030 +	\$ 175,000
Water	Vintage St Waterline	12 inch waterline intetie	Water Rate Revenues	2030 +	\$ 175,000
Water	Waterline Pipeline Replacements	6 inch pipeline replacements in various locations	Grant/Loan (rate revenues)	2030 +	\$ 1,000,000
Water	I-5 Transmission Line (new)	East/West Transmission Loop Line - North of Exit 199	Grant/Loan (rate revenues)	2030 +	\$ 2,500,000
Sewer	WW Treatment Plant - Facilities Improvements	Headworks Structure	Grant/Loan (rate revenues)	TBD *	\$ 120,000
Sewer	WW Treatment Plant - Facilities Improvements	Additional Membrane(s)	Grant/Loan (rate revenues)	TBD *	\$ 600,000
Sewer	WW Treatment Plant - Facilities Improvements	Additional Treatment Basin	Grant/Loan (rate revenues)	TBD *	\$ 900,000
Sewer	WW Treatment Plant - Facilities Improvements	Bridge Crane (Membrane maint)	Grant/Loan (rate revenues)	TBD *	\$ 175,000
Sewer	WW Treatment Plant - Facilities Improvements	Effluent Storage/Holding Pond	Grant/Loan (rate revenues)	TBD *	\$ 250,000
Sewer	WW Treatment Plant - Facilities Improvements	Effluent Cooling Systems	Grant/Loan (rate revenues)	TBD *	\$ 150,000
TOTAL for FY2030+					\$ 25,345,000



Salary and Classification Schedule

FY 2025-26 Proposed
CPI – U 2.77%

Step	1	2	3	4	5	6	7	8	9	10	11	12
Administration												
City Administrator <i>Exempt - Supervisor</i>	Negotiated Contract											
Finance Director <i>Exempt</i>	40.90 85,067	41.72 86,768	42.55 88,504	43.40 90,274	44.27 92,079	45.15 93,921	46.06 95,799	46.98 97,715	47.92 99,670	48.88 101,663	49.85 103,696	50.85 105,770
Accountant <i>Non-Exempt</i>	24.35 50,640	24.83 51,653	25.33 52,686	25.84 53,739	26.35 54,814	26.88 55,911	27.42 57,029	27.97 58,169	28.53 59,333	29.10 60,519	29.68 61,730	30.27 62,964
City Recorder/Executive Assistant to CA & City Council <i>Exempt - Supervisor</i>	40.90 85,067	41.72 86,768	42.55 88,504	43.40 90,274	44.27 92,079	45.15 93,921	46.06 95,799	46.98 97,715	47.92 99,670	48.88 101,663	49.85 103,696	50.85 105,770
Utility Billing Specialist <i>Non-Exempt</i>	23.86 49,639	24.34 50,632	24.83 51,645	25.33 52,677	25.83 53,731	26.35 54,806	26.88 55,902	27.41 57,020	27.96 58,160	28.52 59,323	29.09 60,510	29.67 61,720
Administrative/Department Specialist <i>Non-Exempt</i>	21.28 44,257	21.70 45,142	22.14 46,045	22.58 46,966	23.03 47,905	23.49 48,863	23.96 49,841	24.44 50,838	24.93 51,854	25.43 52,891	25.94 53,949	26.46 55,028
Administrative Assistant 2 <i>Non-Exempt</i>	20.54 42,723	20.95 43,577	21.37 44,449	21.80 45,338	22.23 46,244	22.68 47,169	23.13 48,113	23.59 49,075	24.07 50,056	24.55 51,057	25.04 52,079	25.54 53,120
Administrative Assistant 1 <i>Non-Exempt</i>	19.36 40,276	19.75 41,082	20.15 41,903	20.55 42,741	20.96 43,596	21.38 44,468	21.81 45,358	22.24 46,265	22.69 47,190	23.14 48,134	23.60 49,096	24.08 50,078
Administrative Assistant - Temp <i>Non-Exempt</i>	15.63 32,515	15.94 33,165	16.26 33,828	16.59 34,505	16.92 35,195	17.26 35,899	17.60 36,617	17.96 37,349	18.32 38,096	18.68 38,858	19.06 39,635	19.44 40,428
Court												
Court Administrator <i>Exempt</i>	31.44 65,385	32.06 66,693	32.71 68,026	33.36 69,387	34.03 70,775	34.71 72,190	35.40 73,634	36.11 75,107	36.83 76,609	37.57 78,141	38.32 79,704	39.09 81,298
Police												
Police Chief <i>Exempt - Supervisor</i>	48.16 100,168	49.12 102,171	50.10 104,215	51.11 106,299	52.13 108,425	53.17 110,593	54.23 112,805	55.32 115,061	56.42 117,363	57.55 119,710	58.70 122,104	59.88 124,546
Police Sargeant <i>Non-Exempt - Supervisor</i>	39.91 83,021	40.71 84,681	41.53 86,375	42.36 88,103	43.20 89,865	44.07 91,662	44.95 93,495	45.85 95,365	46.77 97,272	47.70 99,218	48.65 101,202	49.63 103,226
Police Officer 1 <i>Non-Exempt</i>	30.85 64,162	31.46 65,445	32.09 66,754	32.74 68,089	33.39 69,451	34.06 70,840	34.74 72,256	35.43 73,702	36.14 75,176	36.86 76,679	37.60 78,213	38.35 79,777

Police Department Technician	25.50	26.01	26.53	27.06	27.60	28.16	28.72	29.29	29.88	30.48	31.09	31.71
<i>Non-Exempt</i>	53,042	54,103	55,185	56,288	57,414	58,562	59,734	60,928	62,147	63,390	64,658	65,951
Reserve Officer	21.30	21.72	22.16	22.60	23.05	23.52	23.99	24.47	24.95	25.45	25.96	26.48
<i>On-Call officer only (50 hours PY)</i>	44,302	45,188	46,091	47,013	47,953	48,913	49,891	50,889	51,906	52,945	54,003	55,083
Planning												
Planner/Development Director	33.71	34.39	35.07	35.78	36.49	37.22	37.97	38.73	39.50	40.29	41.10	41.92
<i>Non-Exempt</i>	70,122	71,524	72,955	74,414	75,902	77,420	78,969	80,548	82,159	83,802	85,478	87,188
Staff Planner/Development	24.94	25.44	25.95	26.47	27.00	27.54	28.09	28.65	29.23	29.81	30.41	31.02
<i>Non-Exempt</i>	51,885	52,923	53,982	55,061	56,162	57,286	58,431	59,600	60,792	62,008	63,248	64,513
Public Works												
Public Works Director	41.38	42.21	43.05	43.91	44.79	45.69	46.60	47.53	48.48	49.45	50.44	51.45
<i>Exempt - Supervisor</i>	86,068	87,789	89,545	91,336	93,163	95,026	96,926	98,865	100,842	102,859	104,916	107,015
Public Works Supervisor	30.85	31.46	32.09	32.74	33.39	34.06	34.74	35.43	36.14	36.86	37.60	38.35
<i>Exempt - Supervisor</i>	64,162	65,445	66,754	68,089	69,451	70,840	72,256	73,702	75,176	76,679	78,213	79,777
Public Works Operator 3	27.46	28.01	28.57	29.14	29.72	30.32	30.92	31.54	32.17	32.81	33.47	34.14
<i>Non-Exempt</i>	57,112	58,254	59,419	60,607	61,820	63,056	64,317	65,603	66,915	68,254	69,619	71,011
Public Works Operator 2	24.06	24.54	25.03	25.53	26.04	26.56	27.09	27.63	28.19	28.75	29.33	29.91
<i>Non-Exempt</i>	50,039	51,040	52,061	53,102	54,164	55,248	56,353	57,480	58,629	59,802	60,998	62,218
Public Works Operator 1	21.47	21.90	22.34	22.78	23.24	23.70	24.18	24.66	25.16	25.66	26.17	26.70
<i>Non-Exempt</i>	44,657	45,551	46,462	47,391	48,339	49,305	50,292	51,297	52,323	53,370	54,437	55,526
Public Works Seasonal Worker	15.63	15.94	16.26	16.59	16.92	17.26	17.60	17.96	18.32	18.68	19.06	19.44
<i>Non-Exempt</i>	32,515	33,165	33,828	34,505	35,195	35,899	36,617	37,349	38,096	38,858	39,635	40,428

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
001-001-501100	Regular Employees	170,390	198,229	138,670	Personal Services
001-001-501150	Temporary Employees	0			Personal Services
001-001-501200	Overtime Pay	0			Personal Services
001-001-502100	FICA/Medicare	13,050	15,064	10,690	Personal Services
001-001-502210	PERS Retirement - ER	33,650	22,325	34,780	Personal Services
001-001-502215	PERS Retirement UAL	0	19,396		Personal Services
001-001-502220	PERS Retirement - EE	6,130	8,417	5,530	Personal Services
001-001-502225	HRAVEBA	90	2,038	960	Personal Services
001-001-502230	Deferred Comp	0	74	960	Personal Services
001-001-502300	Health Insurance	54,420	50,425	43,730	Personal Services
001-001-502400	Workers Comp	1,860	13,006	1,610	Personal Services
001-001-502450	SUTA Tax			1,260	Personal Services
001-001-601100	Office Supplies	6,000	6,000	7,000	Material and Services
001-001-601200	Technical Supplies	2,200	1,000	2,000	Material and Services
001-001-602100	Repair & Maintenance	0			Material and Services
001-001-602300	Equipment Rental	0			Material and Services
001-001-603200	Communication	0			Material and Services
001-001-604100	Professional Services	125,500	120,000	100,000	Material and Services
001-001-604200	Technical Services	0			Material and Services
001-001-604300	Contract Services	0			Material and Services
001-001-604400	Insurance Services	102,000	100,000	110,000	Material and Services
001-001-605100	Travel and Training	8,500	1,500	5,000	Material and Services
001-001-605200	Community Engagement	1,000	100	1,000	Material and Services
001-001-605300	Mbrships/Dues/Subscriptions	6,000	4,000	5,000	Material and Services
001-001-605400	Miscellaneous	1,000	0	1,000	Material and Services
001-002-601200	Technical Supplies	8,500	5,000	7,500	Material and Services
001-002-603100	Utilities	16,500	15,000	18,000	Material and Services
001-002-603200	Communication	11,000	9,000	10,000	Material and Services
001-002-604100	Professional Services	26,000	60,000	40,000	Material and Services
001-002-604200	Technical Services	10,000	15,000	12,000	Material and Services
001-002-604300	Contract Services	12,500	12,000	12,000	Material and Services
001-002-703200	Equipment - Technology	15,000	0	5,000	Capital Outlay
001-004-501100	Regular Employees	64,120	61,656	49,510	Personal Services
001-004-501150	Temporary Employees	0		-	Personal Services
001-004-501200	Overtime Pay	3,000	161	1,000	Personal Services
001-004-502100	FICA/Medicare	5,150	5,042	3,920	Personal Services
001-004-502210	PERS Retirement - ER	12,880	7,068	12,450	Personal Services
001-004-502215	PERS Retirement UAL	0	6,381		Personal Services
001-004-502220	PERS Retirement - EE	4,030	4,216	3,060	Personal Services
001-004-502225	HRAVEBA	60	633	480	Personal Services
001-004-502230	Deferred Comp	0	14	480	Personal Services
001-004-502300	Health Insurance	15,860	11,360	9,880	Personal Services
001-004-502400	Workers Comp	1,880	772	1,360	Personal Services
001-004-502450	SUTA Tax	0		440	Personal Services
001-004-601100	Office Supplies	0			Material and Services
001-004-601200	Technical Supplies	0			Material and Services
001-004-602100	Repair & Maintenance	0			Material and Services
001-004-602300	Equipment Rental	0			Material and Services
001-004-602400	Vehicle Maintenance	0			Material and Services
001-004-602500	Fuel	0			Material and Services

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
001-004-604100	Professional Services	0			Material and Services
001-004-604200	Technical Services	0			Material and Services
001-004-604300	Contract Services	0			Material and Services
001-004-605100	Travel and Training	0			Material and Services
001-004-605300	Mbrships/Dues/Subscriptions	0			Material and Services
001-006-501100	Regular Employees	55,070	52,570	57,980	Personal Services
001-006-501150	Temporary Employees	0			Personal Services
001-006-501200	Overtime Pay	0			Personal Services
001-006-502100	FICA/Medicare	4,220	4,023	4,450	Personal Services
001-006-502210	PERS Retirement - ER	10,090	4,888	13,870	Personal Services
001-006-502215	PERS Retirement UAL	0	4,803		Personal Services
001-006-502220	PERS Retirement - EE	3,310	3,174	3,480	Personal Services
001-006-502225	HRAVEBA	50	787	600	Personal Services
001-006-502230	Deferred Comp	0	34		Personal Services
001-006-502300	Health Insurance	10,600	8,687	10,950	Personal Services
001-006-502400	Workers Comp	1,030	625	1,030	Personal Services
001-006-502450	SUTA Tax			530	Personal Services
001-006-601100	Office Supplies	1,000	150	750	Material and Services
001-006-601200	Technical Supplies	0	3,750	500	Material and Services
001-006-602100	Repair & Maintenance	0			Material and Services
001-006-602300	Equipment Rental	0			Material and Services
001-006-603200	Communication	500	300	500	Material and Services
001-006-604100	Professional Services	126,500	95,000	100,000	Material and Services
001-006-604200	Technical Services	0			Material and Services
001-006-604300	Contract Services	0			Material and Services
001-006-605100	Travel and Training	1,500	300	1,000	Material and Services
001-006-605300	Mbrships/Dues/Subscriptions	0			Material and Services
001-015-501100	Regular Employees	379,960	426,355	306,290	Personal Services
001-015-501150	Temporary Employees	0			Personal Services
001-015-501200	Overtime Pay	50,000	3,002	50,000	Personal Services
001-015-502100	FICA/Medicare	32,900	32,540	27,500	Personal Services
001-015-502210	PERS Retirement - ER	94,990	60,197	98,560	Personal Services
001-015-502215	PERS Retirement UAL	0	41,162		Personal Services
001-015-502220	PERS Retirement - EE	19,310	19,822	14,120	Personal Services
001-015-502225	HRAVEBA	250	3,011	3,000	Personal Services
001-015-502230	Deferred Comp	0	68	3,000	Personal Services
001-015-502300	Health Insurance	114,890	83,259	118,720	Personal Services
001-015-502400	Workers Comp	13,850	2,391	12,170	Personal Services
001-015-502450	SUTA Tax			2,790	Personal Services
001-015-601100	Office Supplies	1,500	800	1,000	Material and Services
001-015-601200	Technical Supplies	27,000	23,000	24,000	Material and Services
001-015-602100	Repair & Maintenance	6,000	5,000	7,000	Material and Services
001-015-602300	Equipment Rental	0			Material and Services
001-015-602400	Vehicle Maintenance	6,500	6,000	6,500	Material and Services
001-015-602500	Fuel	16,500	14,000	17,000	Material and Services
001-015-603200	Communication	0			Material and Services
001-015-604100	Professional Services	79,000	79,000	85,000	Material and Services
001-015-604200	Technical Services	2,000	2,000	2,000	Material and Services
001-015-604300	Contract Services	0			Material and Services
001-015-605100	Travel and Training	6,500	5,000	7,000	Material and Services

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
001-015-605200	Community Engagement	8,500	5,000	6,500	Material and Services
001-015-605300	Mbrships/Dues/Subscriptions	0			Material and Services
001-015-605400	Miscellaneous	1,000	500	1,000	Material and Services
001-015-703100	Equipment - Vehicles	6,000			Capital Outlay
001-020-501100	Regular Employees	73,620	75,492	79,150	Personal Services
001-020-501150	Temporary Employees	0	0		Personal Services
001-020-501200	Overtime Pay	0			Personal Services
001-020-502100	FICA/Medicare	5,640	5,449	6,110	Personal Services
001-020-502210	PERS Retirement - ER	14,980	8,994	20,380	Personal Services
001-020-502215	PERS Retirement UAL	0	7,253		Personal Services
001-020-502220	PERS Retirement - EE	4,420	4,793	4,790	Personal Services
001-020-502225	HRAVEBA	50	787	600	Personal Services
001-020-502230	Deferred Comp	0	34	600	Personal Services
001-020-502300	Health Insurance	30,230	24,983	31,240	Personal Services
001-020-502400	Workers Comp	1,050	555	1,060	Personal Services
001-020-502450	SUTA Tax	0		720	Personal Services
001-020-601100	Office Supplies	1,000	1,000	1,300	Material and Services
001-020-601200	Technical Supplies	0			Material and Services
001-020-602100	Repair & Maintenance	0			Material and Services
001-020-602300	Equipment Rental	0			Material and Services
001-020-604100	Professional Services	30,500	25,000	29,000	Material and Services
001-020-604200	Technical Services	800	800	800	Material and Services
001-020-604300	Contract Services	4,600	4,600	5,400	Material and Services
001-020-605100	Travel and Training	4,000	4,000	2,000	Material and Services
001-020-605300	Mbrships/Dues/Subscriptions	400	400	400	Material and Services
001-025-604100	Professional Services	5,000	13,500	13,500	Material and Services
001-025-604300	Contract Services	42,000	30,000	30,000	Material and Services
001-050-601200	Technical Supplies	11,000	8,000	11,000	Material and Services
001-050-602100	Repair & Maintenance	2,000	1,500	2,000	Material and Services
001-050-602300	Equipment Rental	500	1,100	1,000	Material and Services
001-050-602400	Vehicle Maintenance	2,500	2,500	2,500	Material and Services
001-050-602500	Fuel	2,200	2,200	2,300	Material and Services
001-050-603100	Utilities	2,200	2,200	2,400	Material and Services
001-050-603200	Communication	0			Material and Services
001-050-604300	Contract Services	12,000	12,000	5,000	Material and Services
001-050-704101	Pavilion Park Plaza	205,000	205,000	10,000	Capital Outlay
001-051-704101	Pavilion Park Plaza	0			Capital Outlay
001-999-801100	2020 US Bank- Prin	15,000	15,000	15,000	Debt
001-999-802100	2020 US Bank- Int	14,250	14,250	13,800	Debt
003-001-501100	Regular Employees	42,600	54,465	73,460	Personal Services
003-001-501150	Temporary Employees	0			Personal Services
003-001-501200	Overtime Pay	0			Personal Services
003-001-502100	FICA/Medicare	3,270	4,063	5,670	Personal Services
003-001-502210	PERS Retirement - ER	8,420	5,922	18,390	Personal Services
003-001-502215	PERS Retirement UAL	0	5,184		Personal Services
003-001-502220	PERS Retirement - EE	1,540	2,325	3,020	Personal Services
003-001-502225	HRAVEBA	0	801	540	Personal Services
003-001-502230	Deferred Comp	0	25	540	Personal Services
003-001-502300	Health Insurance	13,650	14,068	21,890	Personal Services
003-001-502400	Workers Comp	450	215	890	Personal Services

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
003-001-502450	SUTA Tax	0		670	Personal Services
003-001-601100	Office Supplies	0			Material and Services
003-001-601200	Technical Supplies	9,500	0	5,000	Material and Services
003-001-604100	Professional Services	0			Material and Services
003-004-501100	Regular Employees	78,570	73,859	70,020	Personal Services
003-004-501150	Temporary Employees	0		28,690	Personal Services
003-004-501200	Overtime Pay	4,000	161	15,260	Personal Services
003-004-502100	FICA/Medicare	6,330	5,616	7,610	Personal Services
003-004-502210	PERS Retirement - ER	15,730	7,868	24,790	Personal Services
003-004-502215	PERS Retirement UAL	0	7,167		Personal Services
003-004-502220	PERS Retirement - EE	4,960	4,736	5,970	Personal Services
003-004-502225	HRAVEBA	0	674	600	Personal Services
003-004-502230	Deferred Comp	0	14	600	Personal Services
003-004-502300	Health Insurance	21,950	13,177	14,410	Personal Services
003-004-502400	Workers Comp	2,390	773	2,050	Personal Services
003-004-502450	SUTA Tax			640	Personal Services
003-004-601100	Office Supplies	0			Material and Services
003-004-601200	Technical Supplies	0	11,500	12,000	Material and Services
003-004-602100	Repair & Maintenance	16,000	12,500	16,500	Material and Services
003-004-602300	Equipment Rental	1,000	0	1,200	Material and Services
003-004-602400	Vehicle Maintenance	3,500	2,200	3,200	Material and Services
003-004-602500	Fuel	3,500	3,500	3,500	Material and Services
003-004-603100	Utilities	15,000	14,000	16,000	Material and Services
003-004-603200	Communication	500	500	500	Material and Services
003-004-604100	Professional Services	32,500	32,500	20,000	Material and Services
003-004-604200	Technical Services	0			Material and Services
003-004-604300	Contract Services	40,000	10,000	25,000	Material and Services
003-004-605100	Travel and Training	1,000	0	1,000	Material and Services
003-004-605300	Mbrships/Dues/Subscriptions	0			Material and Services
003-004-702100	Buildings	100,000	75,000	-	Capital Outlay
003-004-703100	Equipment - Vehicles	0			Capital Outlay
003-004-704201	Colman St + SCA + Patches	250,000	75,000	800,000	Capital Outlay
003-004-704202	Willamette/Macy/Harrison Recon	700,000	700,000		Capital Outlay
003-999-801300	2022 Street OIFT - Prin	92,530	92,523	93,865	Debt
003-999-802300	2022 Street OIFT - Int	21,900	21,877	20,540	Debt
004-001-501100	Regular Employees	42,600	65,236	88,630	Personal Services
004-001-501150	Temporary Employees	0		-	Personal Services
004-001-501200	Overtime Pay	0			Personal Services
004-001-502100	FICA/Medicare	3,270	4,857	6,840	Personal Services
004-001-502210	PERS Retirement - ER	8,420	6,933	22,060	Personal Services
004-001-502215	PERS Retirement UAL	0	6,177		Personal Services
004-001-502220	PERS Retirement - EE	1,540	2,982	3,940	Personal Services
004-001-502225	HRAVEBA	0	990	690	Personal Services
004-001-502230	Deferred Comp	0	39	690	Personal Services
004-001-502300	Health Insurance	13,650	17,858	29,680	Personal Services
004-001-502400	Workers Comp	450	219	1,140	Personal Services
004-001-502450	SUTA Tax			810	Personal Services
004-001-601100	Office Supplies	3,000			Material and Services
004-001-601200	Technical Supplies	0			Material and Services

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
004-001-604100	Professional Services	0			Material and Services
004-004-501100	Regular Employees	93,500	91,426	88,230	Personal Services
004-004-501150	Temporary Employees	0			Personal Services
004-004-501200	Overtime Pay	4,000	83	4,000	Personal Services
004-004-502100	FICA/Medicare	7,470	6,933	7,130	Personal Services
004-004-502210	PERS Retirement - ER	18,460	9,576	22,890	Personal Services
004-004-502215	PERS Retirement UAL	0	8,845		Personal Services
004-004-502220	PERS Retirement - EE	5,850	5,845	5,590	Personal Services
004-004-502225	HRAVEBA	0	807	780	Personal Services
004-004-502230	Deferred Comp	0	3	780	Personal Services
004-004-502300	Health Insurance	25,120	18,197	17,670	Personal Services
004-004-502400	Workers Comp	3,570	779	3,400	Personal Services
004-004-502450	SUTA Tax			810	Personal Services
004-004-601100	Office Supplies	0			Material and Services
004-004-601200	Technical Supplies	23,500	27,000	25,000	Material and Services
004-004-602100	Repair & Maintenance	20,000	25,000	25,000	Material and Services
004-004-602300	Equipment Rental	1,000	0	1,000	Material and Services
004-004-602400	Vehicle Maintenance	3,000	4,000	3,000	Material and Services
004-004-602500	Fuel	6,600	6,000	6,500	Material and Services
004-004-603100	Utilities	50,000	35,000	42,000	Material and Services
004-004-603200	Communication	1,000	1,000	1,000	Material and Services
004-004-604100	Professional Services	23,200	40,000	20,000	Material and Services
004-004-604200	Technical Services	0			Material and Services
004-004-604300	Contract Services	5,000	3,500	5,000	Material and Services
004-004-605100	Travel and Training	500	500	500	Material and Services
004-004-605300	Mbrships/Dues/Subscriptions	5,000	2,000	2,500	Material and Services
004-004-702100	Buildings	290,000	230,000	-	Capital Outlay
004-004-703100	Equipment - Vehicles	0			Capital Outlay
004-004-704301	Well #3 Project	250,000	0		Capital Outlay
004-004-704302	2018 #S19007	1,200,000	100,000	1,200,000	Capital Outlay
004-004-704304	Well #1 & #2 Rehab	400,000	.	100,000	Capital Outlay
004-999-801100	2020 US Bank- Prin	80,000	80,000	80,000	Debt
004-999-802100	2020 US Bank- Int	4,800	4,800	2,400	Debt
005-001-501100	Regular Employees	28,400	49,179	88,630	Personal Services
005-001-501150	Temporary Employees	0			Personal Services
005-001-501200	Overtime Pay	0			Personal Services
005-001-502100	FICA/Medicare	2,190	3,659	6,840	Personal Services
005-001-502210	PERS Retirement - ER	5,620	5,144	22,060	Personal Services
005-001-502215	PERS Retirement UAL	0	4,632		Personal Services
005-001-502220	PERS Retirement - EE	1,030	2,327	3,940	Personal Services
005-001-502225	HRAVEBA	0	858	690	Personal Services
005-001-502230	Deferred Comp	0	34	690	Personal Services
005-001-502300	Health Insurance	9,100	13,674	29,680	Personal Services
005-001-502400	Workers Comp	300	148	1,140	Personal Services
005-001-502450	SUTA Tax			810	Personal Services
005-001-601100	Office Supplies	2,500			Material and Services
005-001-601200	Technical Supplies	0			Material and Services
005-001-604100	Professional Services	0			Material and Services
005-004-501100	Regular Employees	127,050	117,793	130,710	Personal Services
005-004-501200	Overtime Pay	4,000	820	4,000	Personal Services

Account #	Description	FY25 Budget	FY25 EOY Est	FY26 Budget	Category
005-004-502100	FICA/Medicare	10,040	9,009	10,410	Personal Services
005-004-502210	PERS Retirement - ER	24,610	11,385	33,130	Personal Services
005-004-502215	PERS Retirement UAL	0	10,624		Personal Services
005-004-502220	PERS Retirement - EE	7,870	7,020	8,160	Personal Services
005-004-502225	HRAVEBA	0	931	1,140	Personal Services
005-004-502230	Deferred Comp	0	3	1,140	Personal Services
005-004-502300	Health Insurance	31,440	17,675	24,170	Personal Services
005-004-502400	Workers Comp	5,610	787	5,890	Personal Services
005-004-502450	SUTA Tax			1,190	Personal Services
005-004-601100	Office Supplies	0			Material and Services
005-004-601200	Technical Supplies	80,800	65,000	85,000	Material and Services
005-004-602100	Repair & Maintenance	45,000	38,000	45,000	Material and Services
005-004-602300	Equipment Rental	1,000	500	1,000	Material and Services
005-004-602400	Vehicle Maintenance	4,500	2,500	4,500	Material and Services
005-004-602500	Fuel	6,000	5,000	6,000	Material and Services
005-004-603100	Utilities	45,000	40,000	45,000	Material and Services
005-004-603200	Communication	1,500	1,300	1,500	Material and Services
005-004-604100	Professional Services	27,500	8,000	-	Material and Services
005-004-604200	Technical Services	25,000	30,000	26,000	Material and Services
005-004-604300	Contract Services	64,000	50,000	60,000	Material and Services
005-004-605100	Travel and Training	0			Material and Services
005-004-605300	Mbrships/Dues/Subscriptions	4,500	2,000	3,500	Material and Services
005-004-702100	Buildings	205,000	200,000	-	Material and Services
005-004-703100	Equipment - Vehicles + Fuel station + Membrane + Premier	0			Capital Outlay
005-999-801100	2020 US Bank- Prin	95,000	95,000	100,000	Debt
005-999-801200	2020 DEQ - Prin	549,900	549,900	554,640	Debt
005-999-802100	2020 US Bank- Int	167,350	167,350	164,500	Debt
005-999-802200	2020 DEQ - Int	58,100	58,094	53,354	Debt
005-999-803200	2020 DEQ - Fees	34,500	34,462	31,712	Debt
TOTAL CAPITAL & OPERATING EXPENSE				6,626,911	