



AGENDA

FINANCE | AUDIT COMMITTEE MEETING

91136 N Willamette Street

541-682-7852 | coburgoregon.org

Wednesday, January 22, 2025 at 5:30 PM

CALL TO ORDER

ROLL CALL

AGENDA REVIEW

MINUTES APPROVAL

- [1.](#) July 30, 2024 Finance | Audit Committee Minutes

COMMITTEE BUSINESS

2. FY 24 Audit Update
3. Finance Department Operational Updates
 - a. Payroll
 - b. Employee Self-Service (Online Employee Portal)
 - c. Monthly Reconciliation
 - d. Accounts Payable - AI-enabled data entry
4. Council Revenue Sub-Committee Update
- [5.](#) Monthly Financial Report - December 2024 (midpoint of FY)
6. Committee Projects for 2025

CITY UPDATES

- [7.](#) City Administration Report January 2025

FUTURE MEETINGS

April 23 Finance Audit Committee 5:30 pm
July 23 Finance Audit Committee 5:30 pm
October 23 Finance Audit Committee 5:30 pm

ADJOURNMENT

Coburg City Hall is wheelchair-accessible. For the hearing impaired, an interpreter can be provided with 48 hours' notice prior to the meeting. Spanish-language interpretation will also be provided with 48 hours' notice. To arrange for these services, contact City Hall at 541-682-7850.



MINUTES

Coburg Finance/Audit Committee Meeting

July 30, 2024 at 5:30 P.M.

Coburg City Hall

91136 N Willamette Street

MEMBERS PRESENT: Elise Landry, Chair; Terry Dawson, Vice Chair; Colleen Marshall

MEMBERS ABSENT: Jeff Milam

GUESTS/STAFF PRESENT: Gregory Peck; Finance Director, Adam Hanks; City Administrator

RECORDED BY: Madison Balcom, Administrative Assistant

CALL TO ORDER

Chair, Elise Landry called the meeting of the Finance | Audit Committee to order at 5:34 pm.

ROLL CALL

Ms. Landry called roll. A quorum was present.

AGENDA REVIEW

No suggested changes.

APPROVAL OF MINUTES FROM APRIL 23, 2024

Mr. Dawson mentioned a punctuation error in the list of present members, switching the semi-colons and commas to read - Elise Landry, Chair; Terry Dawson, Vice Chair; Colleen Marshall.

MOTION

Ms. Marshall moved, seconded by Mr. Dawson to approve the April 23, 2024 Coburg Finance | Audit Committee minutes as amended.

Motion passed as ~~3~~:0.

COMMITTEE BUSINESS

Mr. Hanks went over the contents of the presented packet.

1. City of Coburg Operational Overview – End of FY 24, Audit Prep, New Payroll

Mr. Peck explained that they are closing out Fiscal Year 2023-24, which adds a few tasks and final financial procedures. Mr. Hanks mentioned that they are involving department heads in more of the financial processes.

Mr. Peck went through the audit document which is provided to the city yearly. His goal is to have 95% of the required info submitted to auditors before they are on site on August 19th, which makes the process much easier and more efficient, and also helps ensure they are as tight and clean as they can be to be able to receive the audit on time. Peck said that it will most likely be a single audit this year. He is hoping for a much smoother audit process, which utilizing more Springbrook modules does help with. They are also looking at other modules to help with further integration throughout other departments.

Mr. Peck said they have been working on putting the new payroll system in place. They did hit a setback from a previous use of payroll through Springbrook which caused it to push back the schedule a little. The goal now is to parallel in October/November then go live in January. They are also going to switch up the pay cycle during the process. Mr. Hanks explained that the budget module is there to help create and implement the budget, as well as the retention of it. Hanks also mentioned that he and Mr. Peck are switching off every year on going to the Springbrook training conference. They also made some changes and updates to the chart of accounts to help minimize errors and keep things consistent and cleaned up. There are a few other Springbrook modules they will be looking at and considering over the next few years.

2. Financial Policies & Procedures Updated/Plan

Mr. Hanks said that as a committee, they finished round one of this project, and the next step is to get into more of the bigger things like ending fund balance targets, debt policies, and more. The Framework document provides a grouping of the high priority items for the city to work on. The financial resources group is what this committee falls under, which includes some further work on the Financial Policies and Procedures. The next step is to prioritize the list. Mr. Hanks went through each item on the list and provided more details on them. They discussed future water rates discussions and timeline, the need of additional funds, additional water supply, diesel tax, and debt service strategy. Hanks said he thinks the financial policies and procedures update can move up to this fiscal year.

Mr. Hanks also explained more about the CIP and the timeline of its adoption by council. The CIP shows that every project fits cleanly between the July 1-June 30 window of a fiscal year, when in reality most, if not all, the projects will not do. The current task for Brian Harmon and Branch Engineering is to make the project schedule and total price breakdown more realistic.

3. Committee Workplan/Schedule for FY 25

Mr. Hanks explained that there is a clear spot for this committee in many topics of discussion, but right now it is not very clearly lined up for when certain things may come up.

Mr. Dawson said he thinks they are more of an advise and consent group rather than a working group. Ms. Landry agreed that the committee is here for review, and thinks it is important for this committee to review what city council and staff is recommending and still provide feedback. Ms. Marshall also said that she thinks it is up to the committee to choose to attend the City Council meetings that involve funding and resources to help keep them updated. They were all onboard with being CC'd in the emails regarding what will be presented to council to keep them in the loop with what is being discussed.

Mr. Dawson requested a clarification on the committee's meeting schedule. Mr. Hanks said they will look at the schedule and get it more regularly set.

CITY UPDATES

4. City Administration Report July 2024

The committee reviewed the report. There were no questions or comments.

ADJOURNMENT

Ms. Landry adjourned the meeting at 7:15 pm.

APPROVED by the Finance Audit Committee of the City of Coburg on this _____ day of _____, 2024.

Elise Landry, Finance Audit Chair

ATTEST: _____
Sammy L. Egbert, City Recorder



**City of Coburg
Balances
FY 2025
As of 12/31/2024**

Cash Balances

	FY 2025 Actual	FY 2024 Actual	EOY FY 2024
General Fund	688,378	861,982	535,740
Street Fund	732,933	1,541,815	1,422,383
Water Fund	2,187,467	1,758,280	1,817,758
Sewer Fund	1,225,122	1,723,969	1,519,650
Total Cash	4,833,899	5,886,046	5,295,530

Fund Balances

	FY 2025 Actual	FY 2025 Budget	FY 2024 Actual	EOY FY 2024
General Fund	627,112	438,204	827,715	403,179
Street Fund	755,727	404,077	1,542,248	1,443,651
Water Fund	2,665,479	1,503,020	1,500,565	2,238,893
Sewer Fund	1,338,536	1,120,423	1,828,451	1,668,411
Total Fund Balance	5,386,854	3,465,724	5,698,979	5,754,134

Interest Earnings Summary

Balance in Banks:	Cash	Percent in account	Interest Rate
Local Government Investment Pool	4,263,014	88%	5.20%
Key Bank	570,885	12%	0.00%
Total Cash	4,833,899	100%	



**City of Coburg
Fund Statements
City Wide
FY 2025
As of 12/31/2024**

	FY 2025			FY 2024	
	Actual	Budget		Actual	EOY
Revenues:					
Taxes and Assessments	976,172	1,160,000	84%	982,359	1,134,813
Intergovernmental	80,653	546,000	15%	77,033	569,826
Franchise Fees	116,422	279,300	42%	105,359	255,240
Licenses, Permits & Fees	57,421	141,000	41%	77,635	144,496
Fines and Forfeitures	38,459	100,500	38%	45,123	81,836
Investment Revenue	53,321	93,000	57%	44,669	110,696
Grants and Donations	100	355,000	0%	6,505	261,067
Charges for Services	1,152,488	2,019,100	57%	1,093,539	2,098,309
Charges for Services -SDC	290,885	369,500	79%	1,449,192	620,239
Other Revenue	21,107	31,500	67%	8,535	37,430
Bond Proceeds	252,935	1,200,000	21%	748,605	2,757,969
Transfer In	62,502	125,000	50%	519,926	1,039,851
Total Revenue	3,102,465	6,419,900	48%	5,158,480	9,111,772
Operating Expenditures:					
Personnel Services	982,680	1,996,100	49%	903,562	2,100,984
Materials and Services	703,287	1,313,000	54%	722,872	1,491,470
Debt Service	546,059	1,133,330	48%	543,428	1,136,532
Capital Outlay	1,175,218	3,621,000	32%	980,152	2,280,913
Transfers Out	62,502	125,000	50%	519,926	1,039,851
Contingencies	-	500,000	0%	-	-
Total Expenditure	3,469,746	8,688,430	40%	3,669,940	8,049,750
Net Change	(367,280)	(2,268,530)	16%	1,488,540	1,062,022
Fund Balance - June 30,	5,754,134	5,734,254	100%	4,210,439	4,692,112
Fund Balance	5,386,854	3,465,724	155%	5,698,979	5,754,134



**City of Coburg
Fund Statements
General Fund
FY 2025
As of 12/31/2024**

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	928,103	996,000	93%	899,730	978,521
Intergovernmental	21,237	61,000	35%	25,090	85,249
Franchise Fees	116,422	279,300	42%	105,359	255,240
Licenses, Permits & Fees	57,421	141,000	41%	77,635	144,496
Fines and Forfeitures	38,459	100,500	38%	45,123	81,836
Investment Revenue	938	15,000	6%	5,593	13,714
Grants and Donations	100	355,000	0%	6,505	261,067
Charges for Services	48,078	108,600	44%	31,340	89,083
Charges for Services -SDC	64,171	83,000	77%	58,040	138,439
Other Revenue	8,707	15,500	56%	7,630	12,872
Transfer In - Admin Fee	62,502	125,000	50%	519,926	1,039,851
Total Revenue	1,346,138	2,279,900	59%	1,781,971	3,100,370
Expenditures					
Administration Department	299,025	531,790	56%	429,915	856,904
Facility Management Department	79,678	99,500	80%	50,930	111,110
Planning Department	88,299	213,870	41%	85,395	190,717
Police Department	389,843	866,650	45%	360,021	849,857
Municipal Court	76,086	171,290	44%	59,089	145,882
Economic Development	14,492	47,000	31%	12,700	49,235
Parks (Public Works)	167,656	344,380	49%	383,733	915,469
Debt Service:					
Principal	-	15,000	0%	-	15,000
Interest	7,125	14,250	50%	-	14,700
Contingency	-	50,000	0%	-	-
Total Expenditures	1,122,205	2,353,730	48%	1,381,783	3,148,874
Net Change	223,933	(73,830)	-303%	400,188	(48,504)
Fund Balance - June 30,	403,179	512,034	79%	427,527	451,683
Fund Balance	627,112	438,204	143%	827,715	403,179
Fund Balance:					
Restricted for Park SDC	340,120				275,948
Unappropriated Ending Fund Balance	286,992				127,230
Fund Balance	627,112				403,179



City of Coburg
Fund Statements
Street Fund
FY 2025
As of 12/31/2024

	FY 2025			FY 2024	
	Actual	Budget	% of B to A	Actual	EOY
Revenues:					
Taxes and Assessments	33,857	150,000	23%	82,629	156,292
Intergovernmental	59,416	110,000	54%	51,943	109,577
Investment Revenue	4,477	10,000	45%	4,388	10,382
Grants and Donations	-	-	N/A	-	-
Charges for Services	81,336	163,500	50%	81,407	162,996
Charges for Services -SDC	70,569	80,000	88%	70,457	168,362
Other Revenue	403	15,000	3%	-	4,456
Bond Proceeds	-	-	N/A	748,605	748,348
Total Revenue	250,057	528,500	0%	1,039,429	1,360,412
Expenditures					
Administration Department	42,347	74,930	57%	122,447	208,995
Public Works Department	117,895	251,430	47%	3,550	-
Capital	650,841	1,050,000	62%	73,360	352,034
Transfer Out	12,498	25,000	50%	76,734	153,467
Debt Service:					
Principal	92,523	92,530	100%	92,060	92,060
Interest	21,877	21,900	100%	22,340	22,340
Contingency	-	50,000	0%	-	-
Total Expenditures	937,981	1,565,790	60%	390,491	828,896
Net Change	(687,924)	(1,037,290)	66%	648,938	531,516
Fund Balance - June 30,	1,443,651	1,441,367	100%	893,310	912,135
Fund Balance	755,727	404,077	187%	1,542,248	1,443,651
Fund Balance:					
Restricted for Street SDC	875,092				804,524
Reserve for Tree Maintenance	-				-
Unappropriated Ending Fund Balance	(119,366)				639,127
Fund Balance	<u>755,727</u>				<u>1,443,651</u>



**City of Coburg
Fund Statements
Water Fund
FY 2025
As of 12/31/2024**

	FY 2025			FY 2024	
	Actual	Budget	% of B to A	Actual	EOY
Revenues:					
Investment Revenue	43,681	65,000	67%	34,016	85,177
Grants and Donations	-	-	N/A	-	-
Charges for Services	590,688	896,000	66%	520,346	916,250
Charges for Services -SDC	65,624	76,500	86%	1,261,652	135,623
Other Revenue	4,621	-	N/A	648	10,192
Bond Proceeds	252,935	1,200,000	21%	-	2,009,621
Total Revenue	957,550	2,237,500	43%	1,816,662	3,156,862
Expenditures					
Administration Department	49,070	72,930	67%	73,442	251,473
Public Works Department	179,959	296,770	61%	7,040	56,440
Capital	274,533	2,140,000	13%	744,526	1,226,576
Transfer Out	25,002	50,000	50%	227,417	454,833
Debt Service:					
Principal	-	80,000	0%	-	75,000
Interest	2,400	4,800	50%	6,522	7,050
Contingency	-	200,000	0%	-	-
Total Expenditures	530,964	2,844,500	19%	1,058,947	2,071,372
Net Change	426,586	(607,000)	-70%	757,715	1,085,490
Fund Balance - June 30,	2,238,893	2,110,020	106%	742,850	1,153,403
Fund Balance	2,665,479	1,503,020	177%	1,500,565	2,238,893
Fund Balance:					
Restricted for Water SDC	65,624				-
Unappropriated Ending Fund Balance	2,599,855				2,238,893
Fund Balance	2,665,479				2,238,893



**City of Coburg
Fund Statements
Sewer Fund
FY 2025
As of 12/31/2024**

	FY 2025			FY 2024	
	Actual	Budget	% of B to A	Actual	EOY
Revenues:					
Taxes and Assessments	14,212	14,000	102%	-	-
Intergovernmental	-	375,000	0%	-	375,000
Investment Revenue	4,226	3,000	141%	672	1,423
Grants and Donations	-	-	N/A	-	-
Charges for Services	432,386	851,000	51%	460,446	929,980
Charges for Services -SDC	90,520	130,000	70%	59,043	177,815
Other Revenue	7,376	1,000	738%	257	9,910
Bond Proceeds	-	-	N/A	-	-
Total Revenue	548,721	1,374,000	40%	520,418	1,494,128
Expenditures					
Administration Department	35,281	49,140	72%	157,072	258,532
Public Works Department	244,188	515,420	47%	-	8,771
Capital	151,990	205,000	74%	43,366	391,372
Transfer Out	25,002	50,000	50%	215,775	431,551
Debt Service:					
Principal	274,360	644,900	43%	353,337	721,522
Interest	147,774	259,950	57%	69,169	188,860
Contingency	-	200,000	0%	-	-
Total Expenditures	878,596	1,924,410	46%	838,719	2,000,608
Net Change	(329,875)	(550,410)	60%	(318,301)	(506,480)
Fund Balance - June 30,	1,668,411	1,670,833	100%	2,146,752	2,174,891
Fund Balance	1,338,536	1,120,423	119%	1,828,451	1,668,411
Fund Balance:					
Restricted for Wastewater SDC	1,498,699				1,408,179
Unappropriated Ending Fund Balance	(160,163)				260,232
Fund Balance	1,338,536				1,668,411



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 12/31/2024
Target 50%

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
General Fund					
Administration Department					
Personnel Services	160,856	279,590	57.53%	273,227	609,098
Material and Services	138,169	252,200	54.79%	156,688	247,806
Total Administration Department	299,025	531,790	56.23%	429,915	856,904
Facility Management Department					
Material and Services	79,678	84,500	94.29%	50,930	100,807
Capital	-	15,000	0.00%	-	10,303
Total Facility	79,678	99,500	80.08%	50,930	111,110
Public Works Administration					
Personnel Services	48,919	106,980	45.73%	274,444	627,582
Material and Services	587	-	N/A	-	-
Total Public Works	49,506	106,980	46.28%	274,444	627,582
Planning Department					
Personnel Services	38,180	84,370	45.25%	32,416	77,524
Material and Services	50,120	129,500	38.70%	52,979	113,193
Total Planning Department	88,299	213,870	41.29%	85,395	190,717
Police Department					
Personnel Services	322,453	706,150	45.66%	273,677	666,190
Material and Services	67,390	154,500	43.62%	70,216	156,605
Capital Outlay	-	6,000	0.00%	16,128	27,062
Total Police Department	389,843	866,650	44.98%	360,021	849,857
Municipal Court					
Personnel Services	60,967	129,990	46.90%	49,558	120,350
Material and Services	15,118	41,300	36.61%	9,531	25,532
Total Municipal Court	76,086	171,290	44.42%	59,089	145,882
Economic Development					
Personnel Services	-	-	N/A	240	240
Material and Services	14,492	47,000	30.83%	12,460	48,995
Total Economic Department	14,492	47,000	30.83%	12,700	49,235



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 12/31/2024
Target 50%

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
Park					
Material and Services	20,296	32,400	62.64%	6,517	14,321
Capital	97,854	205,000	47.73%	102,772	273,566
Total Park	118,150	237,400	49.77%	109,289	287,887
Debt Service:					
Principal	-	15,000	0.00%	-	15,000
Interest	7,125	14,250	50.00%	-	14,700
Total Debt	7,125	29,250	24.36%	-	29,700
Total General Fund Expenditures	1,122,205	2,303,730	48.71%	1,381,783	3,148,874



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 12/31/2024
Target 50%

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
<u>Street Fund</u>					
Administration Department					
Personnel Services	42,198	69,930	60.34%	-	-
Material and Services	149	9,500	1.57%	122,447	208,995
Total Administration Department	42,347	79,430	53.31%	122,447	208,995
Public Works Administration					
Personnel Services	61,153	133,930	45.66%	-	-
Material and Services	56,742	113,000	50.21%	3,550	
Total Public Works	117,895	246,930	47.74%	3,550	-
Capital	650,841	1,050,000	61.98%	73,360	352,034
Transfer Out	12,498	25,000	49.99%	76,734	153,467
Debt Service:					
Principal	92,523	92,530	99.99%	92,060	92,060
Interest	21,877	21,900	99.90%	22,340	22,340
Total Debt	114,400	114,430	99.97%	114,400	114,400
Total Street Fund Expenditures	937,981	1,515,790	61.88%	390,491	828,896



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 12/31/2024
Target 50%

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
<u>Water Fund</u>					
Administration Department					
Personnel Services	47,722	69,930	68.24%		
Material and Services	1,348	3,000	44.94%	73,442	251,473
Total Administration Department	49,070	72,930	67.28%	73,442	251,473
Public Works Administration					
Personnel Services	74,495	157,970	47.16%		
Material and Services	105,464	138,800	75.98%	7,040	56,440
Total Public Works	179,959	296,770	60.64%	7,040	56,440
Capital	274,533	2,140,000	12.83%	744,526	1,226,576
Transfer Out	25,002	50,000	50.00%	227,417	454,833
Debt Service:					
Principal	-	80,000	0.00%	-	75,000
Interest	2,400	4,800	N/A	6,522	7,050
Total Debt	2,400	84,800	2.83%	6,522	82,050
Total Water Fund Expenditures	530,964	2,644,500	20.08%	1,058,947	2,071,372



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 12/31/2024
Target 50%

	FY 2025			FY 2024	
	Actual YTD	Budget	% of B to A	Actual YTD	EOY
<u>Sewer Fund</u>					
Administration Department					
Personnel Services	34,747	46,640	74.50%	-	-
Material and Services	534	2,500	21.36%	157,072	258,532
Total Administration Department	35,281	49,140	71.80%	157,072	258,532
Public Works Administration					
Personnel Services	90,990	210,620	43.20%		
Material and Services	153,198	304,800	50.26%	-	8,771
Total Public Works	244,188	515,420	47.38%	-	8,771
Capital	151,990	205,000	74.14%	43,366	391,372
Transfer Out	25,002	50,000	50.00%	215,775	431,551
Debt Service:					
Principal	274,360	644,900	42.54%	353,337	721,522
Interest	147,774	259,950	56.85%	69,169	188,860
Total Debt	422,134	904,850	46.65%	422,506	910,382
Total Sewer Fund Expenditures	878,596	1,724,410	50.95%	838,719	2,000,608
Total City Expenditure	3,469,746	8,188,430	42.37%	3,669,940	8,049,750



City of Coburg
Budgetary Compliance
FY 2025
Resolution 2024-07
As of 12/31/2024
Target 50%

	ACTUAL	BUDGET	% BUDGET to ACTUAL	BALANCE
General Fund				
Administration Department	299,025	531,790	56%	232,765
Facility Management Department	79,678	99,500	80%	19,822
Planning Department	88,299	213,870	41%	125,571
Police Department	389,843	866,650	45%	476,807
Municipal Court	76,086	171,290	44%	95,204
Economic Development	14,492	47,000	31%	32,508
Parks (Public Works)	167,656	344,380	49%	176,724
Debt Service	7,125	29,250	24%	22,125
Contingency	-	50,000		50,000
Total General Fund	1,122,205	2,353,730		1,231,525

Street Fund				
Administration Department	42,347	74,930	57%	32,583
Public Works Department	117,895	251,430	47%	133,535
Capital	650,841	1,050,000	62%	399,159
Transfer Out	12,498	25,000	50%	12,502
Debt Service	114,400	114,430	100%	30
Contingency	-	50,000		50,000
Total Street Fund	937,981	1,565,790		627,809

Water Fund				
Administration Department	49,070	72,930	67%	23,860
Public Works Department	179,959	296,770	61%	116,811
Capital	274,533	2,140,000	13%	1,865,467
Transfer Out	25,002	50,000	50%	24,998
Debt Service	2,400	84,800	3%	82,400
Contingency	-	200,000		200,000
Total Water Fund	530,964	2,844,500		2,313,536



**City of Coburg
Budgetary Compliance
FY 2025
Resolution 2024-07
As of 12/31/2024
Target 50%**

	ACTUAL	BUDGET	% BUDGET to ACTUAL	BALANCE
Wastewater Fund				
Administration Department	35,281	49,140	72%	13,859
Public Works Department	244,188	515,420	47%	271,232
Capital	151,990	205,000	74%	53,010
Transfer Out	25,002	50,000	50%	24,998
Debt Service	422,134	904,850	47%	482,716
Contingency	-	200,000		200,000
Total Wastewater Fund	878,596	1,924,410		1,045,814
Total Appropriations	3,469,746	8,688,430	40%	5,218,684

Cross Checks

	FY 2025		
City Wide	Spreadsheets	G/L Report	Difference
Revenues:			
General Fund	1,346,137.89	357,299.82	988,838.07
Street Fund	250,056.98	191,580.96	58,476.02
Water Fund	957,549.87	772,418.88	185,130.99
Sewer Fund	548,720.75	390,338.07	158,382.68
	3,102,465.49	1,711,637.73	1,390,827.76
Expenses			
General Fund	1,122,204.84	698,104.91	424,099.93
Street Fund	937,981.16	782,937.47	155,043.69
Water Fund	530,963.85	363,476.62	167,487.23
Sewer Fund	878,595.76	652,752.48	225,843.28
	3,469,745.61	2,497,271.48	972,474.13
Net Changes	(367,280.12)	785,633.75	
Budgetary Compliance	3,469,745.61	3,469,745.61	-

1 Update the formates such as dates and percent used

- A Update Date on tab 1 -Balances
- B Update the Department tab with % used

2 Update Prior Numbers

- A Use the Prior period report and update the Cash on tab 1
 - 1. Update column D
- B Update the Revenues on fund tabs # 2 (General Fund, Street Fund, Wate
- C Update the Departments Tab

3 Update Current Numbers

- A Update Cash on Tab 1
 - 1. Use Bank recs and update Column O
 - Use Key bank bank recon and LGIP Recon to update Column O
- B Update the Revenues on fund tabs # 2 (General Fund, Street Fund, Wate
- C Update the Departments Tab - using the same Budget Status Report
- D Double check the report by using the cross check tab

r Fund and Sewer Fund) - Use the Budget Status Report

**City of Coburg
Fund Statements
City Wide
FY 2024
As of 12/31/2024**

	FY 2024			FY 2
	Actual	Budget	% of B to A	Actual
Funds:				
General Fund	1,122,205	2,353,730	48%	1,381,783
Street Fund	937,981	1,565,790	60%	390,491
Water Fund	530,964	2,844,500	19%	1,058,947
Sewer Fund	878,596	1,924,410	46%	838,719
Unappropriated Ending Fund Balance	5,386,854	3,465,724	155%	5,698,979
Total	8,856,600	12,154,154	73%	9,368,919
Administration Department	425,723	728,790	58%	782,876
Facility Management Department	79,678	99,500	80%	50,930
Planning Department	88,299	213,870	41%	85,395
Police Department	389,843	866,650	45%	360,021
Municipal Court	76,086	171,290	44%	59,089
Economic Development	14,492	47,000	31%	12,700
Parks Department	167,656	344,380	49%	383,733
Public Works Department	542,042	1,063,620	51%	10,590
Non Operating	1,623,423	4,528,330	36%	1,404,680
Transfers Out	62,502	125,000	50%	519,926
Contingencies	-	500,000	0%	-
Unappropriated Ending Fund Balance	5,386,854	3,465,724	155%	5,698,979
Total	8,856,600	12,154,154	73%	9,368,919

2023

EOY

3,148,874
828,896
2,071,372
2,000,608
5,754,134
<hr/>
13,803,884
<hr/>
1,575,904
111,110
190,717
849,857
145,882
49,235
915,469
65,211
3,106,514
1,039,851
-
5,754,134
<hr/>
13,803,884
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City Administration Monthly Report

January 14, 2025

This report is intended to provide Council with an overview of current activities, project status updates and previews of select upcoming issues and activities of Council and Staff.

Featured Items

1. **2025 Council Retreat**

Mayor Bell and I are developing the agenda for the February 1, 2025 (Saturday) Council Retreat. This annual event provides an opportunity for Council to discuss long-range priorities, goals and objectives, as well as explore the financial and operational status and needs of the City and its ability to provide the services required and desired by Council and the community. The Council's adopted 2024 Framework Goals and Objectives document will be the starting point for discussions and will include multiple opportunities for Council to discuss and shape adjustments, additions, deletions to this guiding document.

The retreat is currently scheduled to begin at 9:00 AM in the Council Chambers, includes a working lunch and wraps up between 3:00 and 4:00. Calendar invitations, along with preparatory "homework" will be sent out in the coming weeks.

2. **Park Restroom Damage**

The restroom at Norma Pheiffer Park was recently damaged in the late evening early AM. Coburg Public Works and Coburg Police Department collaborated on investigation and identification of suspects and appropriate enforcement action will occur.

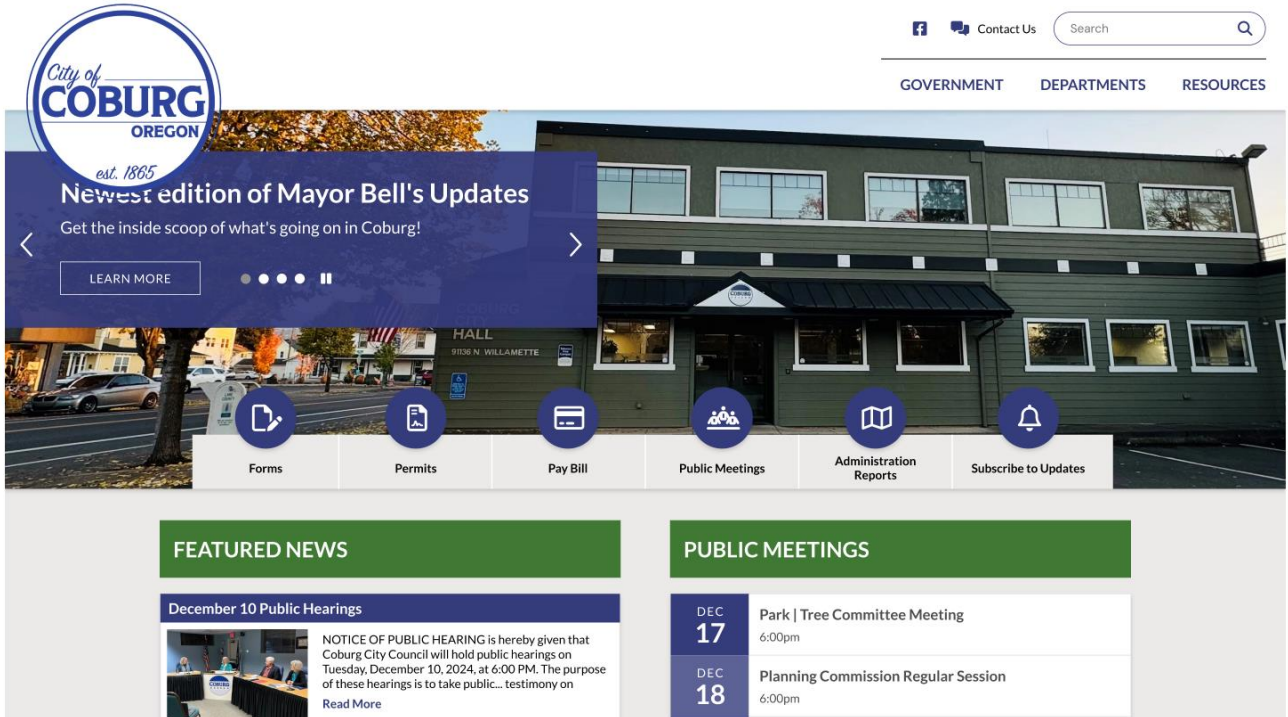
Restroom damage is a regrettable aspect of community accessible and usable public facilities. Frequent cleaning and regular "wear and tear" maintenance is an expected, but not insignificant cost. Unnecessary vandalism and destruction of equipment is also an unfortunately regular occurrence.

With the recent purchase and installation of a new restroom facility at Pavilion Park, Staff is especially focused on bringing forward solutions to deter vandalism while maintaining access and use of the facilities to the overwhelming majority of the community and visitors who treat it properly.

The City recently received a small grant for security cameras for Pavilion Park to match those currently installed at Norma Pheiffer Park (exterior of the restroom building). Staff is also researching remote function door locking hardware to allow for scheduled access control for both restroom buildings. Staff will present its findings and recommendations, along with budgetary impacts, to both the Park & Tree Committee and City Council in the coming months.

3. City Website Redesign

Staff is working on a website redesign and content refresh scheduled to go live in two to three months. This coincides with a required “backend” software update with the City’s website vendor (Civic Plus). Objectives of the redesign include incorporation of the new City logo, homepage priority to content most frequently accessed by users of the site, reorganization of content across all departments and increased utilization of the webforms and Q & A tools.



Phase II of the website redesign will include online access to all City Ordinances in conjunction with the codification process that will begin in 2025.

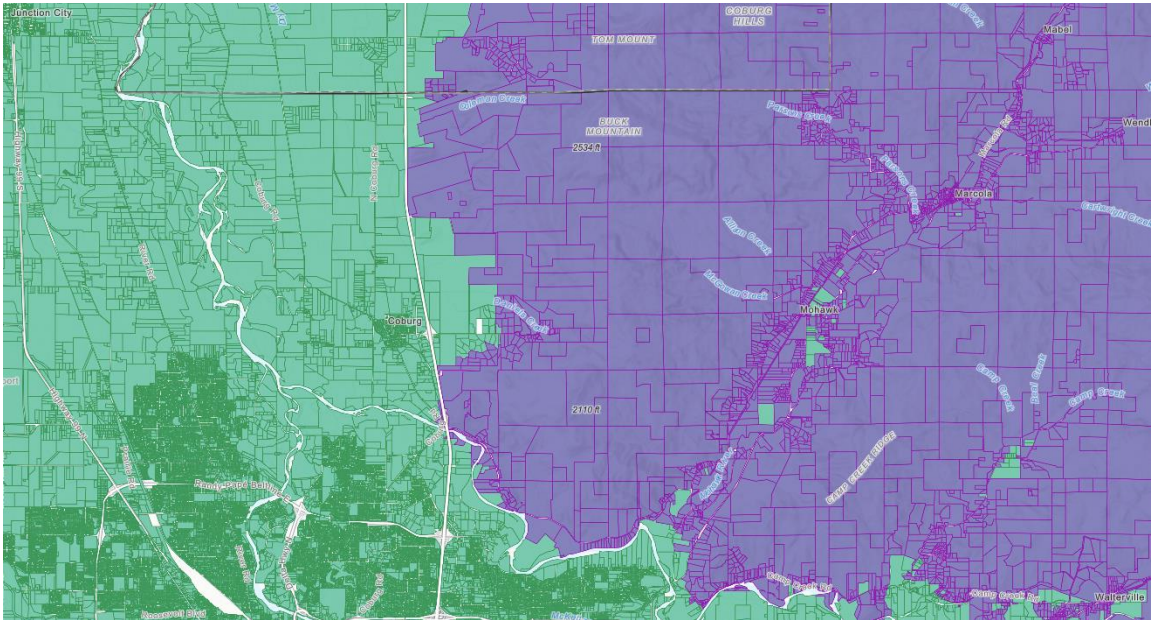
4. Oregon Wildfire Maps - Revised

The statewide maps of wildfire hazard zones and the wildland-urban interface are complete and final versions are now available on the [Oregon Explorer](#) website (Coburg area clip below).

The wildfire hazard map's purposes are to:

- Educate Oregon residents and property owners about the level of hazard where they live.
- Assist in prioritizing fire adaptation and mitigation resources for the most vulnerable locations.
- Identify where defensible space standards and home hardening codes will apply.

The statewide wildfire hazard map designates all of Oregon’s 1.9 million property tax lots into one of three wildfire hazard zones: low, moderate or high. It also identifies whether a tax lot is within boundaries of the wildland-urban interface. Properties that are in both a high hazard zone and within the wildland-urban interface will be prioritized for future wildfire risk mitigation resources and actions.



Current Projects & Contracts

The two tables below provide a summary of active infrastructure projects and signed contracts/agreements

Project Type	Description	Est Cost	Complete Date
Water	Well #3 – Wellhouse, treatment, SCADA	\$850,000	May 2025
Water	Stallings Transmission Line	\$1,500,000	Sept 2025
Parks	Pavilion Park – Phase II (\$702,000 total)	\$350,000	May 2025
Streets	Collector St Project (Coleman Phase I)	\$500,000	Sept 2025
Streets	Loop Path #4 + N Industrial Paving	\$1,300,000	Sept 2025
Sewer	System Capacity Analysis – Kennedy/Jenks	\$32,000	Feb 2025
PW	Storm Water Master Plan	\$60,000	March 2025
Water	Water Conservation & Management Plan	\$50,000	March 2025

Citizen Inquiries	Submit Date	Status
Industrial noise – Shane Ct	6/21/24	Active
Street surface condition (potholes - N Skinner)	9/3/24	Active
No Parking issue – N Willamette	11/18/24	Closed
Light/Glare – From Roberts Rd affecting Residential	11/25/24	Active

Department Activity & Statistics

Staff maintains various activity, work order and case log type records that are utilized for a variety of required reporting to other agencies and/or for day-to-day oversight and management of their operations. Some of the data comes from third party software systems and typically not always in a format that is easily summarized or customized.

Public Works

Water

- Engineering/Design meetings for Stallings well treatment building and transmission line

Wastewater Treatment & Collections

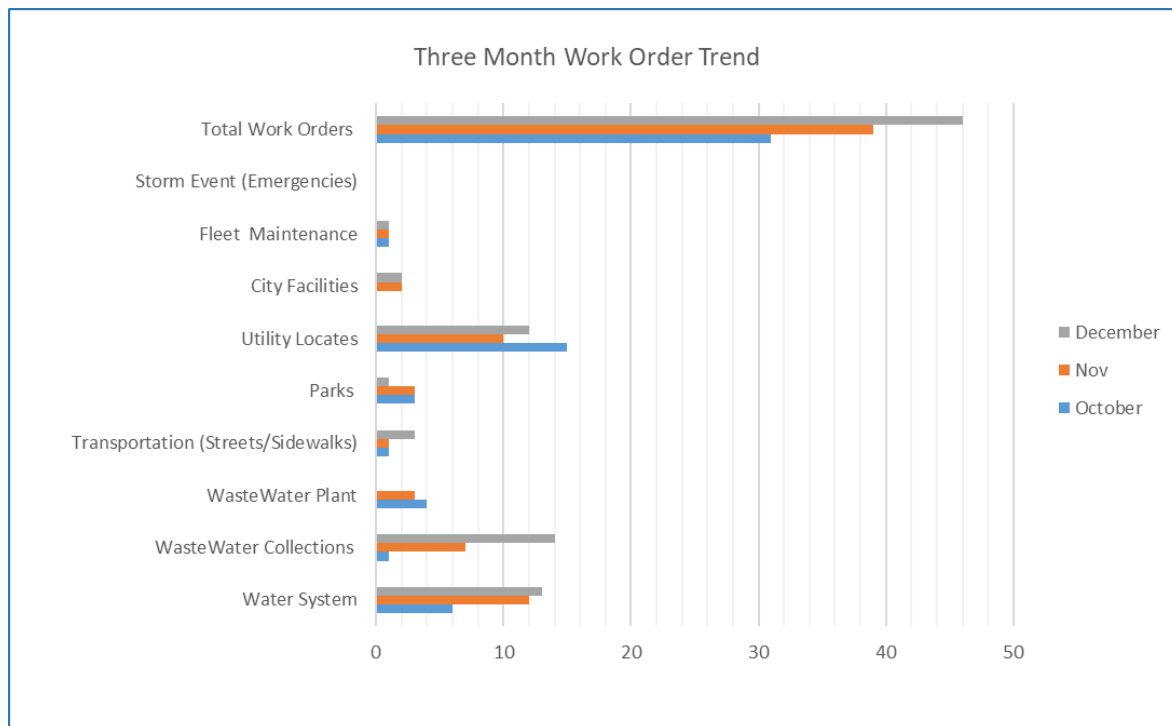
- Five customer STEP tanks pumped
-

Streets

- Leaf pick-up process started
- Christmas in Coburg event prep/follow-up

All Departments

- Equipment, move, set up and installations for new PW Operations building at the Treatment Plant



- Issued 11 Structural/Plumbing/Mechanical/Electrical permits in December
- Attended regional transportation meetings including Metropolitan Planning Committee and Technical Advisory Sub-Committee (of MPC), Transportation Planning Committee (TPC), Regional Transportation Plan (RTP) and Congestion Management Plan (CMP) update TAC meeting in addition to the CFEC Project management team meetings
- Planning Commission reviewed and recommended PICM option for FEMA's new floodplain requirements for NIFP participating communities at December meeting
- RARE AmeriCorps member, Dabeat Nieto Wenzell, working on developing maps, riparian restoration project and creating a vegetation maintenance and management plan
- Historic Preservation Awards arrived and will be awarded to three properties nominated by the Heritage Committee

Finance

- FY24 Audit is nearing completion and submittal to the State. The Auditors are seeking final financing data from Business Oregon for the City's water loan drawdowns for the year.
- Payroll implementation and process changes bringing the entire process back "in-house" using the City's Enterprise Resource Planning (ERP) software, Springbrook has been completed with the first payroll of 2025. Incorporation of online timesheet entry with an employee portal will be implemented and go live in February.
- Testing with AI backbone software start-up on automation of the City's Accounts Payable process. Automated software connects with Springbrook for data entry and processing of invoices, potentially reducing staff time by 50%.
- Preparing December Monthly Financial Reports which are the primary basis for the initial estimates and development of the FY26 proposed budget.

Municipal Court

December 2024 Activity Measures:

- New Citations for December 3, 2024 Court Date: 5

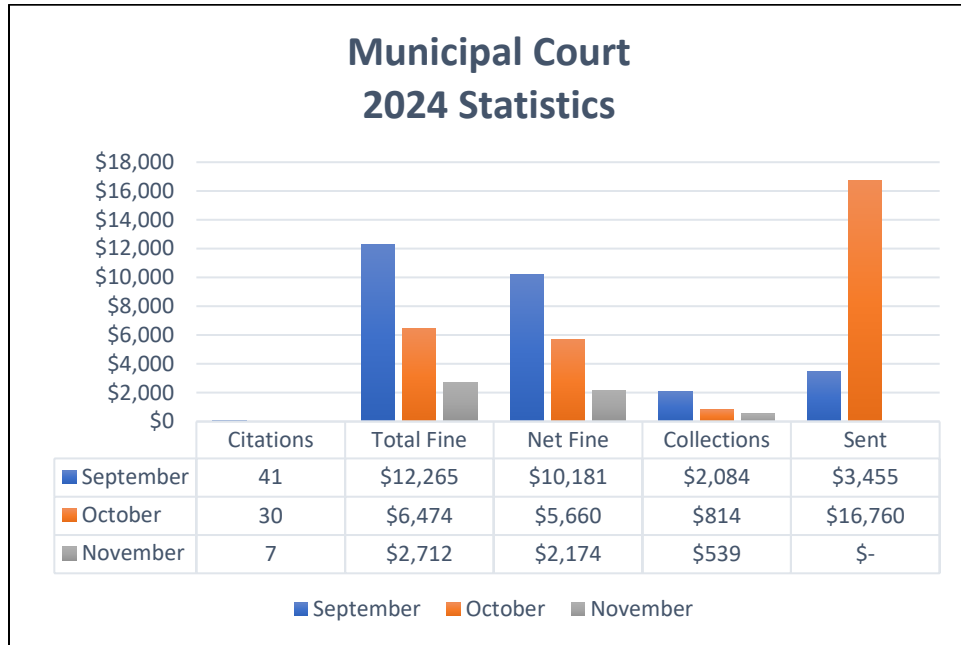
December 2024 Court Receipts Including Collections,

- Total Fines: \$4,400.60 (total monies taken in for the month, nothing deducted),
compared to \$4,939.64 in December of 2023
- Net Fines: \$2,832.00 (City share only, NOT including collections),
compared to \$1,234.02 in December 2023

December 2024 Professional Credit Service Collections:

- Total Collection Revenue: \$ 1,568.60
compared to \$3,705.62 in December 2023
- Turned over to collection: \$ 10,285.00
compared to \$0 in December 2023

Comparisons should only be considered when viewing the year-to-date amounts as court dates are not consistently held on the same dates each month, nor is there consistent cases presented to the court.



Police

- Arrested a male for DUII.
- Completed an investigation into the sex abuse of a child and is seeking a warrant.
- Identified suspects who damaged the bathrooms at Norma Pfeiffer Park.
- Attempting to identify a woman who tried to get into a citizen’s home.
- Took a report of a stolen package from a resident’s porch.
- Arrested a male for felony hit and run and assault.
- Participated in a saturation patrol on New Year’s Eve.
- Took a report of an unlawful entry into a vehicle.
- Responded to a trespasser at the truck stop and the individual agreed to leave.
- Received a report from DHS and subsequently arrested a male for felony assault.
- Provided a courtesy transport to a female who refused to leave the Dari Market.
- Took a report of a felony theft from a local business.
- Responded to a burglary and theft of a vehicle; the vehicle was later found.
- Arrested a female on multiple misdemeanor warrants.
- Took a report of a theft.
- Responded to a non-injury motor vehicle crash.
- Arrested a male for burglary of a local business.
- Arrested a female for contempt of court.
- Took a report of a stolen package.

- Took a report of a missing person and later determined they were safe.
- Received several reports of a disorderly female and are seeking a warrant for arrest.
- Participated in the annual Shop with a Cop.
- Directed traffic for the Christmas Parade.
- Assisted the Sheriff's Office with traffic control for the Veneta Christmas Parade.
- Responded to a road rage and were able to diffuse the situation.

Final wildfire hazard maps now available

The statewide maps of wildfire hazard zones and the wildland-urban interface are complete and final versions are now available on the [Oregon Explorer](#) website. Notifications are being mailed to impacted property owners and should be expected to arrive over the next several days.

The wildfire hazard map's purposes are to:

- Educate Oregon residents and property owners about the level of hazard where they live.
- Assist in prioritizing fire adaptation and mitigation resources for the most vulnerable locations.
- Identify where defensible space standards and home hardening codes will apply.

The statewide wildfire hazard map designates all of Oregon's 1.9 million property tax lots into one of three wildfire hazard zones: low, moderate or high. It also identifies whether a tax lot is within boundaries of the wildland-urban interface. Properties that are in both a high hazard zone and within the wildland-urban interface will be prioritized for future wildfire risk mitigation resources and actions.

To help protect these communities, future defensible space and home-hardening building codes may apply to properties with both designations. All properties with both designations are receiving a certified mail packet informing them of the designations, outlining their appeal rights and explaining the appeal process, and explaining what the designation might mean for them and their property.

"It's a hefty packet of information that property owners will receive by certified mail," said Tim Holschbach, Wildfire Hazard Map Lay Representative. "However, we want to ensure Oregonians get all the relevant information they need on their wildfire hazard exposure."

Anyone that does not receive a packet but is still interested in learning about the wildfire hazard where they live can visit the [Oregon Explorer](#) website. A Property Owner's Report is available for every Oregon tax lot and includes information about hazards and resources.

The road to completed maps has been a long one. After the initial wildfire map was released and rescinded in summer of 2022, ODF and OSU spent more than two years receiving and analyzing feedback to improve the product available today, including a recent public comment period.

Draft versions of the statewide wildfire hazard and wildland-urban interface maps were available to the public for review and comment from July 18 to August 18. ODF received nearly 2,000 comments from the public during the 30-day comment period.

After reviewing the comments on the draft maps, ODF identified one key theme that had not been previously addressed in prior adjustments to the map: neighbor-to-neighbor variation in hazard zones. In response, researchers took a closer look at those variations and their causes. OSU evaluated scientific methods to reduce neighbor-to-neighbor variations in hazard zone designations that were still in accordance with legislative rules directing development of the map.

This final adjustment is in addition to other revisions that have been made to the map over the last two years in response to feedback from elected officials, county governments and the public. Other updates to the map since 2022 include:

- Adjustments for hay and pasturelands.
- Adjustments for northwest Oregon forest fuels.
- Adjustments for certain irrigated agricultural fields.
- Corrections for verified anomalies identified by county planners.

"It's important that the map is as objective and understandable as possible," said Kyle Williams, Deputy Director of Fire Operations at ODF. "It took additional time to ensure community protection measures like home hardening and defensible space are prioritized in communities of highest wildfire hazard. It's been time well spent, and we're pleased with the diligence ODF staff and OSU researchers put into addressing input from all sources."

In addition to feedback that resulted in changes to the map, there were two main themes of public input that will not be addressed by map adjustments: insurance and existing defensible space and fire hardening improvements.

Oregon Senate Bill 82 prohibits insurers in Oregon from using this map, or any statewide map, for making decisions on whether to extend coverage or determine rates. Oregon's Division of Financial Regulation has investigated concerns and

confirmed that even prior to passage of Senate Bill 82, no insurance company in Oregon has or will use these maps for insurance purposes. Additionally, some property owners shared a belief that their hazard rating should be lower due to implementation of defensible space strategies. By law, the map's hazard assessments are based on weather, climate, topography and vegetation on a broader environmental scale than just an individual property. If a property owner has implemented appropriate defensible space already, there is likely nothing that a designation of high hazard and being within the wildland-urban interface will require of them when future code requirements are adopted.

Item 7.