AGENDA

BUDGET BINDERS 2023-24

91136 N Willamette Street

541-682-7852 | coburgoregon.org

Tuesday, May 16, 2023 at 6:00 PM

TRAINING INFORMATION

1. Operation Flow Chart
2. Priority Based Budgeting
3. Budget Committee Do's and Don'ts
4. ORS 294.414 Budget Committee
5. Local Budgeting in Oregon

GOALS

6. City Council Goals & Work Plan 2023-24
7. Planning Commission Goals
8. Finance Audit Committee Goals
9. Heritage Committee Goals
10. Park Tree Committee Goals

ADMINISTRATION

11. City Administrator
    City Recorder
    Utility Billing
    Office Administration

PLANNING & MAIN STREETS

12. Planning
13. Main Streets

PUBLIC WORKS

14. Park
    Sewer
    Streets
    Water

COURT

15. Municipal Court

POLICE

16. Police

SUPPORTING DOCUMENTATION

17. Salary & Classification Schedule
18. Debt Schedule
19. Allocation Methodology 2023-24
20. Capital Project Policy

BUDGET SUMMARY

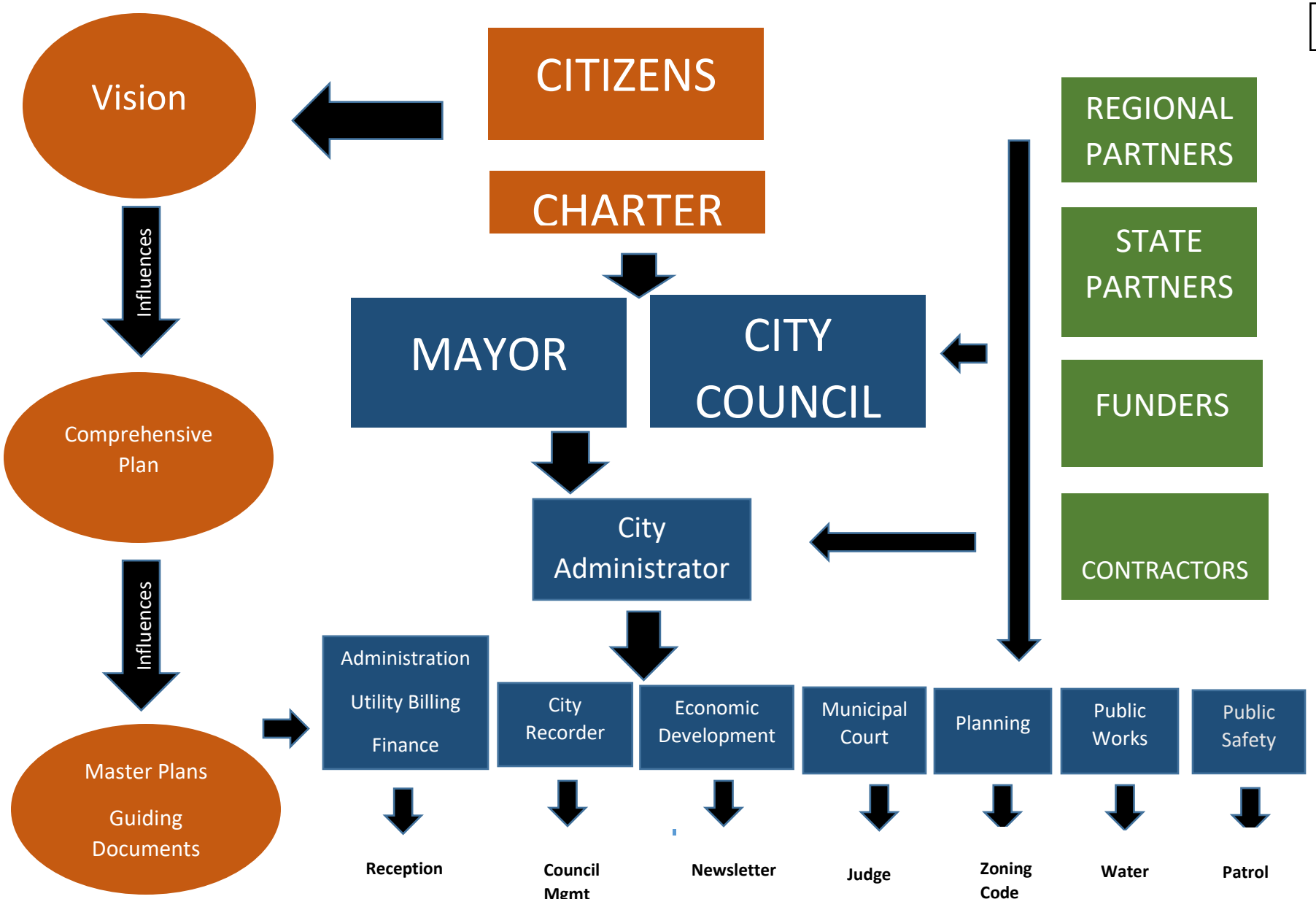
21. Budget Summary FY 2022-2023 & FY 2022-2023 Proposed

BUDGET DETAIL

22. Budget Detail FY 2023-2024 Proposed

The City of Coburg will make reasonable accommodations for people with disabilities. Please notify City Recorder 72 hours in advance at 541-682-7852 or sammy.egbert@ci.coburg.or.us

All Council meetings are recorded and retained as required by ORS 166-200-0235.


Vision
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REGIONAL PARTNERS
STATE PARTNERS
FUNDERS
CONTRACTORS
Influences
Comprehensive Plan
Influences
Master Plans
Guiding Documents
MAYOR
CITY COUNCIL
City Administrator
Administration
Utility Billing
Finance
City Recorder
Economic Development
Municipal Court
Planning
Public Works
Public Safety
Reception
Billing
Inquiry
Website
Budget
Audit
Finance Comm.
Council Mgmt
Records
Public Notice
Public Meetings
Committees
Newsletter
Business Support
Marketing
Festivals & Events
Main Street
Judge
Defender
Prosecutor
Fines
Records
Zoning Code
Permits
Land Use
Planning Comm
Heritage Comm.
Water
Sewer
Parks
Street
Park Comm.
Patrol
Community Policing
Ordinance Compliance
Investigation
Festivals & Events

PRIORITY BASED BUDGETING



WHAT DOES THE BUDGET COMMITTEE DO?

1. Represent the Citizens as a Committee Member
2. Hear the Budget Message and review the proposed budget
3. Discusses the proposed budget
4. Ask questions of the staff
5. Make a recommendation to Council to adopt the budget as approved by Budget Committee

WHAT DOES THE BUDGET COMMITTEE NOT DO?

1. Does not set policy
2. Does not set salaries or contract terms
3. Does not decide on whether a service or program will be provided
4. Does not have the final vote on the adopted budget

ORS 294.414 Budget Committee

(1) Except as provided in ORS 294.423, the governing body of each municipal corporation shall establish a budget committee in accordance with the provisions of this section.

(2) The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body; if there are electors fewer than the number required, the governing body and the electors who are willing to serve shall be the budget committee; and if there are no electors willing to serve, the governing body shall be the budget committee.

(3) The members of the budget committee shall receive no compensation for their services as members of such committee.

(4) Appointive members of the budget committee may not be officers, agents or employees of the municipal corporation.

(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

(6) Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.

(7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.

(8) If the number of members of the governing body is reduced or increased by law or charter amendment, the governing body of the municipal corporation shall reduce or increase the number of appointive members of the budget committee so that the number thereof shall be equal to but not greater than the number of members of the governing body. To effect a reduction, the governing body of the municipal corporation may remove such number of appointive members as may be necessary. The removals shall be made so that the number remaining will be divided into three, if the terms of the appointive members are governed by subsection (5) of this section, or four, if the terms of the appointive members are governed by subsection (6) of this section, equal or approximately equal groups as to terms. In case of an increase, additional appointive members shall be appointed for such terms so that they, together with the members previously appointed, will be divided into three or four, as appropriate under this section, equal or approximately equal groups as to terms.

(9) The budget committee shall at its first meeting after its appointment elect a presiding officer from among its members.

Local Budgeting in Oregon

OREGON DEPARTMENT OF REVENUE

150-504-400 (Rev. 02-14)

OREGON DEPARTMENT OF REVENUE

Local Budgeting in Oregon

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Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual* (150-504-420), hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it is not a substitute for the *Manual*. Before you take any formal action in the budget process, consult the *Manual*.

First, the basics

What is the law?

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual or biennial budget. (The only exceptions are a few types of local governments specifically exempted.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

This is not unusual. Many states have specific laws which require units of local government to prepare and adopt annual operating budgets. Yet, Oregon's budgeting system is considered one of the most progressive in the nation. Why?

Look at Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two important things:

1. It establishes standard procedures for preparing, presenting, and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

Many people rely on you, as an elected or appointed official, to see that the annual budget is prepared correctly. State officials check to see that the budget is prepared and administered according to law, and citizens in your district check to see that programs they want and need are adequately funded. This makes budgeting in Oregon a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services.

To give the public ample opportunity to participate in the budgeting process, local budget law requires that a budget officer be appointed and a budget committee be formed. The budget officer draws together necessary information and prepares the first draft of the budget. The budget committee then reviews and revises the proposed budget before it is formally approved. Notices are published, budgets are made available for public review, and at least two opportunities for public comment are provided. These requirements encourage public participation in the budget-making process and give public exposure to budgeted programs and fiscal policies before their adoption.

Naturally, citizen involvement varies from one community to the next. If the patrons in your district are active and involved, you may find citizens asking for information not specifically required under local budget law. It is up to your local government to prepare a budget that clearly outlines its fiscal policies and is satisfactory to the voters of the district. If you can make your budget clear and concise, you'll find that taxpayers have a better understanding of the purposes for which their tax dollars are spent. You may also find the citizen input informative and beneficial.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 through June 30).

Note: Local governments have the option of budgeting on a 24-month "biennial" budget period or by fiscal year. For the differences entailed in biennial budgeting, see page 8. Throughout this booklet, we refer to "fiscal year" but if a local government adopts a biennial budget, the period referred to is a 24-month period.

Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

The content and detail of each budget will vary substantially because of differences in the purpose, size, and complexity of local governments.

Who is on the budget committee?

The budget committee consists of the members of the local governing body (such as county commissioners or school board members) and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Note: For most of the districts in Multnomah County, because the Tax Supervising and Conservation Commission (TSCC) holds the budget hearing, the governing body is the budget committee and there are no appointive members. These districts should consult with the TSCC about their processes. This publication addresses the budget committee process for all other districts in the state.



The budget cycle

The nine steps

Budgeting is not something you do once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: The budget is prepared, approved, and finally adopted. Your budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into nine steps.

Preparing the budget

1. **Budget officer appointed.** Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. **Proposed budget prepared.** The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. **Budget officer publishes notice.** When the proposed budget and the budget message are ready, the budget officer publishes a "Notice of Budget Committee Meeting." If notice is only published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date. The notice may be published once in a newspaper (five to 30 days prior to the scheduled budget committee meeting) as long as it is also published on the local government's website at least 10 days before the meeting. The newspaper notice must include the website address. If notice is hand delivered or mailed, only one notice is required not later than 10 days prior to the meeting.
4. **Budget committee meets.** At least one meeting must be held to 1) receive the budget message and budget document, and 2) hear the public. The budget officer provides a copy of the proposed budget to each member of the budget committee. The copies may be distributed any time before the advertised budget committee meeting. It is also acceptable to wait and distribute the budget at the advertised meeting. When the budget is given to the budget committee, it becomes a public record and must be made available to the public.

   The budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.

   At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget. If public comment is not allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings.

   After the initial meeting, if needed, the budget committee may meet as many times as needed to revise and approve the budget. If two or more meetings are held to take comment from the public, only the first meeting to do so must meet the publication requirements explained in step 3. Notice of additional meetings for this or any other purpose may be provided in the same time frame and manner as notices of meetings of the governing body. Notice of other meetings of the budget committee must be provided as required by Oregon public meeting law. All meetings are open to the public.
5. **Committee approves budget.** When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, the budget is approved. If the budget requires an ad valorem tax to be in balance, **the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.**

Advertising and holding hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The budget officer must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed, or be hand delivered.

   If no newspaper is published in your district and estimated expenditures for the ensuing year do not exceed $100,000, you may provide the budget summary and notice of budget hearing by posting it in three conspicuous places within the district for at least 20 days prior to the date of the hearing.

   See the *Manual* for details on publication requirements.

7. **Budget hearing held.** The budget hearing must be held by the governing body on the date specified on the public notices.

   The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, without first publishing a revised budget summary and holding another budget hearing:

   - Taxes may not be increased beyond the amount approved by the budget committee, and
   - Estimated expenditures in a fund may not be increased by more than $5,000 or 10 percent, whichever is greater.

   After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It should not be formally adopted until the latter part of June** so last-minute revisions to revenue or expenditure estimates can be incorporated.

   The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30. See the *Manual* for the format of the resolution or ordinance.

9. **Budget filed and levy certified.** The final step in the budget cycle is to certify any necessary property tax levy.

   Districts levying a property tax must submit to the county assessor's office on or before July 15:

   - Two copies of notice of levy and the categorization certification, and
   - Two copies of the budget resolution or ordinance.

   Each local district that does not levy a property tax must send a copy of the resolution adopting its budget and making appropriations to the Department of Revenue on or before July 15. All local districts send a copy of the complete budget to the county clerk on or before September 30. School districts also submit a copy of the budget to the county education service district office and to the Oregon Department of Education.



The budget document

All budgets must meet certain minimum requirements, outlined here. For specific examples consult the *Manual*.

Under local budget law the budget must follow a basic format. Expenditures generally are broken down first by fund, then by organizational unit or program, and then, more specifically, by object classification and object. Revenues are broken down by fund, at the least.

What is a fund?

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government.

Depending on the size and complexity of your local government and the services it provides, your district may also have a number of special funds. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Examples include: debt service funds, construction funds, reserve funds, street funds, water funds, and sewer funds.

What is an organizational unit?

Some funds are broken down to account for one or more organizational units or activities, which are merely subdivisions of a fund. An organizational unit might be a department, office, or division. What you call these units is up to your local government.

What is a program?

Budget requirements may be prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting.

Budget format

Your budget detail sheets for expenditures and revenues must show in parallel columns:

1. Actual expenditures and revenues for two years preceding the current year.
2. Budgeted requirements and revenues for the current year.

3. Estimated requirements and revenues for the coming fiscal year. Upcoming fiscal year estimates should be broken into three columns: proposed, approved, and adopted, showing estimated amounts as they are considered through each step of the budget process.

Information in each column must be itemized to show all estimated or incurred requirements and revenues.

Revenues

Budget revenues are divided into two types: ensuing year property tax and nonproperty tax revenues. Property taxes shown in your budget will not be the same as the property tax "levy" you submit to the assessor.

There are three reasons for this. First, not all taxpayers pay their taxes in the year billed. Second, discounts are given for timely property tax payments. Third, the Oregon Constitution sets a limit on the amount of taxes that can be collected from an individual property.

You must estimate the amount of taxes to be lost because of the "constitutional limits" and "discounts allowed and other uncollected amounts."

The total of these amounts plus estimated taxes to be received cannot exceed your district's taxing authority, which includes its rate limit, voter approved local option levies, and levies to repay bonded debt. This total is the amount of tax levy that is certified to the assessor.

The amount estimated as "loss due to constitutional limit" will vary from district to district. Late in October or early November each year, the tax collector sends the district a report on the amount of taxes that will actually be billed for the district. This is called the taxes imposed.

"Discounts allowed and other uncollected amounts" normally will represent only a small percentage of the property tax levy. Contact your county tax collector for help in determining this percentage.

You next need to calculate how much tax revenue can be raised using the district's permanent rate limit.

Rate Limit

times

Estimated District Assessed Value

equals

Amount Raised By Rate Limit

This amount plus any local option taxes or bond levies, less the estimate of taxes to be lost, is the amount of tax revenue estimated to be received. If this amount is less than the amount needed for the budget, requirements must be reduced, other sources of revenue found, or additional taxing authority approved by voters.

Expenditures and requirements: by fund

Under the law, budget expenditures and other requirements must be itemized to show all estimated expenses. The estimates may be prepared either by program or organizational unit. Within any fund each expenditure must be detailed and identified, arranged by organizational unit if applicable, and put into one of these major object classifications:

- **Personnel services** includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.
- **Materials and services** includes contractual and other services (example: audit or legal services), materials, supplies, and other charges.
- **Capital outlay** includes acquisition of land, buildings, improvements, machinery, and equipment.

Some special expenditures and requirements do not fit logically into one of these three object classifications. These are put in special categories. The most common special categories are:

- **Debt service** includes repayment of principal and interest on bonds, interest-bearing warrants, and short term loans.
- **Transfers.** An amount to be given as a resource to another fund in the budget.
- **General operating contingencies.** A special amount set aside in the upcoming year for unforeseen expenses.
- **Unappropriated ending fund balance.** A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Expenditures and requirements: program budgets

Program budgets are prepared differently. Estimates for each program must be arranged by activity and then put into separate object classifications, as already described.

Taxes and budgeting

Many local governments rely heavily on property taxes to finance services they offer. In some cases, services are paid for entirely by property taxes.

The amount and type of tax a local government may levy is limited by the Oregon Constitution and Oregon law. The constitution allows a local government to levy annually the amount that would be raised by its permanent rate limit without further authorization from the voters. Revenue from the permanent rate–limited levy can be used for any purpose.

When a local government has no permanent rate limit or when the rate limit does not provide enough revenue to meet estimated expenditures, the government may request a local option levy from the voters. These levies are in excess of the rate limit and require voter approval. Currently, ESDs cannot use the local option tax. Schools and community colleges can use the local option tax, but the amount they may request is limited.

A local option can be used for general purposes or a specific activity. The levy may be stated as a total dollar amount or rate to be levied uniformly for a period. If the levy is for an operating purpose, the period cannot exceed five years. If the levy is for a capital project, the period cannot exceed 10 years or the life of the capital asset, whichever is less.

A debt service levy is used only to pay principal and interest on bonds. The constitution does not require voters to approve this type of levy each year. That's because voter approval of a bond issue is considered approval of levies necessary to repay bond interest and principal.

By law, some local governments are limited on the total amount of tax they may levy. These limits are computed as a percentage of a local government's property value. For specific examples, consult the *Manual* or the Department of Revenue, Finance and Taxation Unit.

Tax levies not made according to law may be voided by an appeal to the Oregon Tax Court. Appeals can be made by the county assessor, county court, board of commissioners, Oregon Department of Revenue, Tax Supervising and Conservation Commission, or 10 or more interested taxpayers. An appeal must be submitted within 30 days after the local government certifies the tax levy to the county assessor.

In addition, since 1991, the Oregon Constitution has limited the amount of taxes that may be imposed on any property. For any property, the maximum amount of taxes to support the public school system is $5 per $1,000 of real market value. The maximum amount of taxes to support other government operations is $10 per $1,000 of real market value. Certain types of taxes may not be subject to the limit. See the *Manual* for further information.

Elections and budgeting

Many local governments find that available revenues, including revenue from levies made under the permanent rate limit, are not enough to finance proposed expenditures. In this case, there are two alternatives:

1. Lower the proposed expenditures to equal available revenues, or
2. Schedule a tax levy election to obtain voter approval to levy a local option tax.

All local governments that decide to schedule a levy election are limited to four election dates each year. The levy election must be on one of these dates.

See your county elections officer for more information. The county elections officer publishes election notices, sample ballots, and a list of polling places.

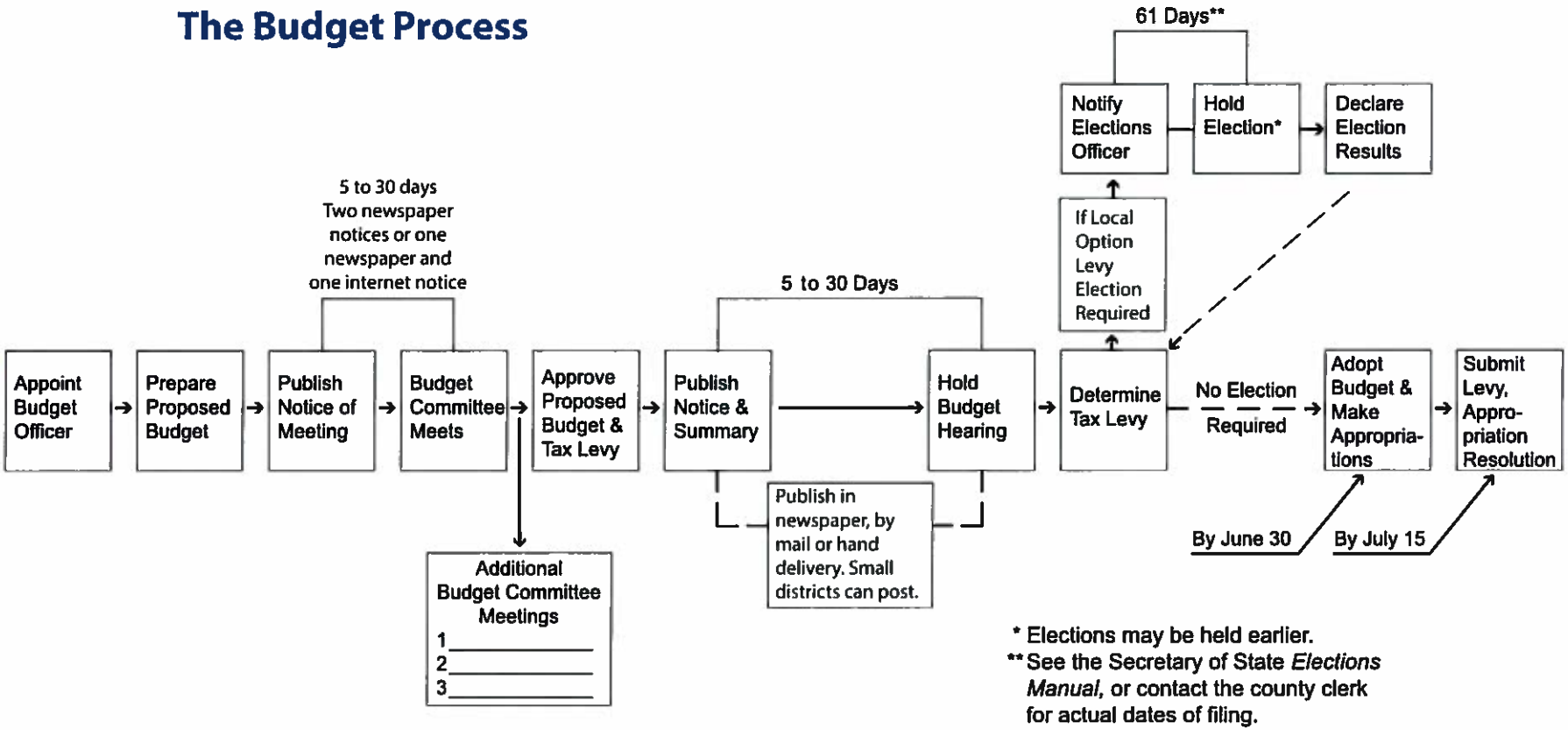
Election dates

- Second Tuesday in March
- Third Tuesday in May
- Third Tuesday in September
- First Tuesday after the first Monday in November

Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in September, it must request in writing from the county tax assessor an extension to certify its tax levy. When the tax levy is finally determined, the governing body adopts the resolution to levy taxes and submits its final levy certification to the assessor. If the late levy election failed, the governing body must reduce its budget appropriations to reflect the amount of taxes it actually has authority to levy.

Tax levy ballot language sometimes must contain certain wording or statements required by law or must not exceed other limits. For more details, see the *Manual*, or download a copy of the *Tax Election Ballot Measure Manual* (150-504-421).

The Budget Process



* Elections may be held earlier.
** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.



Appropriations and their use

When the nine budget steps are completed and the new fiscal year begins, the governing body works from appropriations. Amounts listed in the appropriation resolution provide authority to spend public funds in the next 12 months. However, appropriations may be made in broader categories than the detail presented in the budget.

District spending is limited to the schedule of appropriations. But what if it is necessary to exceed original appropriations? This may be done after transferring appropriations or preparing a supplemental budget. There are special provisions for exceeding appropriations due to civil disturbance, fire, flood, earthquake, or other calamity.

Appropriation transfers

The governing body's spending authority in existing appropriations may be changed by 1) transferring amounts among existing appropriations in the same fund, or 2) transferring from an existing appropriation in one fund to an existing appropriation category in another fund.

Whenever you need to transfer an appropriation, the governing body must enact a resolution or ordinance providing for the transfer. This enactment must be made before any overexpenditure is incurred. Once a transfer is authorized, the expenditures can be made.

Supplemental budgets

By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. But there will be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues which may be spent without a supplemental budget.) Supplemental budgets cannot be used to authorize a tax levy.

Local budget law does not contemplate the involvement of the budget committee in adopting supplemental budgets. The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or less than of the budget fund being adjusted. If the expenditures are more, the governing body must publish a summary of the changes in the supplemental budget and hold a special hearing.

Public officials who spend money unlawfully, in excess of authorized amounts or for purposes not provided by law, are civilly liable. The district attorney or a taxpayer may file suit for return of the money.

For more details, see Oregon Revised Statute 294.471 or the *Manual*.

Audits

The final phase in the budgeting cycle is an audit of the previous fiscal year. This usually is done soon after a new fiscal year begins. Most local governments are subject to Oregon's Local Budget Law. Most of these governments are required to have their accounts and fiscal affairs audited and examined annually.

An audit must be done by the Secretary of State or an auditor certified by the Oregon State Board of Accountancy to conduct municipal audits. The auditor examines financial statements, books, records, and other financial data of your local government. The auditor also will look at any activities that relate to collection, receipt, custody, handling, expenditure, or disbursement of public funds.

Contact the Secretary of State's office, Audits Division for further explanation or questions.

Biennial budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a period of 24 months. The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee who prepare a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
   - Actual expenditures for the two budget periods preceding the current budget period,
   - The estimated expenditures for the current budget period, and
   - The estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for a two-year period.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than $10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing 24-month budget period. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing budget period.

7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.
8. Districts that must submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so only during the first year of a biennial budget period.



Questions and answers

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members cannot receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

Who are the budget committee officers?

Only a presiding officer position is required by law. The presiding officer's duties are to chair budget committee

meetings. The chair can be either an elected or appointed member. Some districts may elect a vice chair to conduct meetings in the presiding officer's absence. The committee should also designate someone to be responsible for keeping an official record of its proceedings. All members of the budget committee have the same degree of authority and responsibility.

What is the budget committee's main function?

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

What are the rules about budget committee meetings?

Budget committee meetings are open to the public. A quorum is required to conduct committee business. A majority of the budget committee membership is required to approve any motion.

Minutes of each meeting are kept. The minutes are the official record of budget committee meetings. It is important that minutes are accurate. The budget process is required by law and districts may need to document that the process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the votes recorded in the minutes.

What happens at the first budget committee meeting?

Generally, the budget committee elects a chair and other officers, receives the budget message, hears patrons, sets dates for future meetings, and adopts rules of order. These rules should establish an operating procedure for the budget review process. The committee may adopt Robert's Rules of Order or establish its own. In any event, the budget committee needs to discuss and agree upon a procedure. The committee may not adopt any rule which would allow it to take official action with approval of less than a majority of its members in agreement.

What happens at subsequent budget meetings?

Generally, the second and other subsequent meetings take place at least one week after the first meeting. This practice allows budget committee members to review the proposed budget document. Budget committee members may wish to make arrangements with the district administrator and/or budget officer to visit district operations during this week, make inquiries about specific budget items, request additional information, or indicate areas of interest they believe should be highlighted at future meetings. In subsequent meetings, the entire budget is reviewed fund by fund and/or section by section.

At least one meeting must provide the opportunity for the public to ask questions and make comments about the budget. Notification of the first budget committee meeting in which public questions and comments will be heard is required in a newspaper of general circulation, by a first-class mailing to every street address or P.O. box in the district, or by hand delivery to every street address. See Chapter 9 of the *Manual* for more detail on publication requirements.

How many meetings are required?

The number of meetings required varies from year to year and with the unit of government. Some districts meet only once, others may need to meet several times. Factors such as the detail in the budget documents, size of the district, number of funds, presentation of the budget, and the personalities of individual budget committee members will result in various numbers of meetings.

When will I get a copy of the budget?

The budget officer provides copies of the proposed budget at or before the first budget committee meeting, when the budget message is presented by the executive officer.

What other information is available to the budget committee?

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

How is the material that is presented by the budget officer at the first meeting prepared?

The budgeting process is a continuous cycle that generally begins long before the budget committee meets. Each district has its own procedures for budget review and development. In larger districts, each part of the organization may have its own budget preparation process, in which funding requests for the upcoming fiscal year are developed and then "rolled up" into the total agency budget requirements. By the time the budget committee receives the budget message and budget document, many hours of work have been put into budget development. The budget officer coordinates these efforts with district staff and other administrators.

What is a quorum? What happens if we don't have a quorum at a budget committee meeting?

A quorum is one more than half the total number of the members. If a quorum is not present, the members who

are present may discuss committee business, but no action may be taken.

What if we have a quorum, but cannot get a majority of the members of the budget committee to approve the budget?

Any action by the budget committee requires approval by a majority of the entire committee. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion does not pass. It is up to the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

May I ask questions other than at budget committee meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

Can I consult with other budget committee members about details in the budget other than at budget committee meetings?

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold all discussions at budget committee meetings.

Can the budget committee add or delete programs or services?

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.* However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

What happens after all the sections of the budget are presented?

After all presentations are made, all patron input received, and all other related issues discussed, the budget committee approves the budget. The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor. The governing body may reduce the levy, but the rate or amount of the levy approved by the budget committee cannot be increased without republishing the financial summaries. Approval of the tax levy and the budget should be in the form of a formal motion, with the vote recorded in the minutes of the meeting.

Does the budget committee have any other duties?

At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Local charters may have additional duties. Frequently, budget committee members express a desire to assist the governing body and administration in any public meetings or appearances concerning the budget. The budget committee may be reconvened by the governing body at a later date in the event the financial conditions in the district change. A meeting for this reason is called at the discretion of the governing body and is not a requirement of the local budget law.

*Note: ORS 204.126 says the county budget committee or TSCC approves changes in the salary of elected county officials.

After the budget is approved by the budget committee and recommended to the governing body, what action does the governing body take?

The governing body must publish a financial summary of the budget that was approved by the budget committee. The notice of the budget hearing is also published with the financial summary. At the public hearing, the governing body hears any citizen input on the approved budget. The governing body may make additional adjustments to the budget that was approved by the budget committee. Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, and set the property tax levy rate or amount. If a property tax is required, the governing body must certify the tax to the county assessor no later than July 15.

What if the governing body changes the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right. However, the amount of the estimated expenditure for each fund may not be increased more than 10 percent unless a summary of the revised budget is again published and another public hearing is held. In addition, the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee and published with the notice of the budget hearing without once again publishing the revised budget and holding another public hearing. Of course, budget committee members are free to attend that hearing and voice their opinions of the changes made by the governing body.

What is a supplemental budget?

Districts may find it necessary to prepare a supplemental budget at some point during the fiscal year. Circumstances under which a supplemental budget is authorized are:

- An occurrence, condition, or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.

Although the budget committee is usually not involved with supplemental budgeting, the procedures for supplemental budgets are similar to those for the annual budget. If estimated expenditures are being changed by more than 10 percent, these procedures include a public hearing and publishing a notice and budget summary five to 30 days prior to the hearing.

Where can I find the law that governs the creation and operation of budget committees?

Budget committees are required in Oregon's Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) beginning at ORS 294.305.

These statutes as well as additional information can be found on the Department of Revenue website at www.oregon.gov/DOR.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue
Finance, Taxation and Exemptions
PO Box 14380
Salem OR 97309-5075

Telephone: 503-945-8293
Fax: 503-945-8737
Email: finance.taxation@oregon.gov

Administration Checklist

- ✓ Gather budget requests.
- ✓ Evaluate budget requests and develop proposed budget.
- ✓ Develop estimates of revenue.
- ✓ Prepare budget proposal.
- ✓ Estimate ad valorem taxes in budget document.
- ✓ Prepare budget message.
- ✓ Publish required notices and budget summary.
- ✓ Provide citizens with information about approved budget.

Budget Committee Checklist

- ✓ Establish a meeting calendar.
- ✓ At first meeting, elect presiding officer (required) and vice chair (optional).
- ✓ At first meeting, establish budget committee procedural rules.
- ✓ At first meeting, receive budget message and proposed budget.
- ✓ Request information.
- ✓ Make budget documents available to any person.
- ✓ Provide opportunities for citizens to ask questions.
- ✓ Approve motion setting the rate or amount of taxes necessary to balance budget.
- ✓ Approve budget and recommend to the governing body.

Glossary

Here are some terms you will use as you work on your budget.

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See "Assessed value."

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See "Local government."

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See "Local government."

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also "Resolution."

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See "Ordinance."

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Email .....finance.taxation@oregon.gov

Each year the Department of Revenue makes available a booklet that contains forms and instructions for summarizing your district's budget for publication and certifying the tax levies to the assessor. These forms meet the minimum requirements of local budget law and are free of charge.

The forms are available each year beginning in January on the department's website at www.oregon.gov/dor.

The booklet is available upon request by contacting the Finance, Taxation and Exemptions Unit by telephone, email, or at the address below. If you would like a copy sent to you, please request your copy no later than November 15.

Finance, Taxation and Exemptions Unit
Oregon Department of Revenue
PO Box 14380
Salem OR 97309–5075

Your district may also computer-generate the budget detail and publication forms based upon your district's own computer formatting.

Have questions? Need help?

General tax information.....www.oregon.gov/dor
Salem.....503-378-4988
Toll-free from an Oregon prefix.....1-800-356-4222

Asistencia en español:
En Salem o fuera de Oregon.....503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

150-504-400 (Rev. 02-14)

COUNCIL GOALS

Considering substantial input from staff and community, it is the intent of the Coburg City Council members to adopt the following major goals to sustain and improve the well-being of the community, support the functions of the city government, and build for the future.

Livability, Health, and Vitality
Utilities and Infrastructure Capacity
Dynamic Operational Capacity
Responsible Fiscal Stewardship
Strategic Planning
Economic Development
Citizen Committees and Commissions

CITY OF COBURG
CITY COUNCIL GOALS & PRIORITIES WORK PLAN
Fiscal Year 2023-2024

Livability, Health & Vitality	Utilities, Equipment and Infrastructure	Operational Capacity	Fiscal Stewardship	Strategic Planning	Economic Development	Citizen Committees & Commissions
Continue to Improve Communication to Citizens **Ongoing**	**Update to City Hall Façade FY 2023-24 Need Funding**	Implement leadership training and team building at every level of City Ongoing	Maintain Fiscal Responsibility and contingency reserves in every fund Ongoing	Update Council Rules of Order FY 2022	Rebranding of City and Community utilizing new Logo FY 2023	Enhance Communications from Committees to Council Ongoing
Continue Staff Training in FEMA **Ongoing**	Carpet Replacement in City Hall **FY 2023-24**	Project Staff Capacity needed for Future Development of the City in Every Department - Ongoing	Purchase and Implement new Financial Software Not recommended at this time. Company has improved system and customer support. Huge cost when the existing system is working at acceptable level.	Planning for Emergency Drills with City Staff and Partners – 2022-23 Planning for City wide emergency faire to be held in park in earlier summer of 2023. All agencies to be involved.	Continue to invest and provide leadership and partnership in Oregon Main Streets Ongoing – Budget for 2024 Needs Council Discussion	Review and Update Committee Bylaws for consistency for all committees FY 2023
Continue Effort to Grow Citizen Response Team **Ongoing – Covid Created challenge to this. Recruitment planned for Community Emergency Faire.**	Lobby Redesign to create more attractive and welcome environment FY 2023-24	Continue Scanning Court Documents on an ongoing basis **Ongoing**	Maintain multi-level Fiscal oversite Ongoing – Depends on CA hire. If a CA has the ability to review financials then no-outside oversite is needed. If CA does not have financial experience then an outside CPA needs to be retained.	Planning and Implementation for Mutual Support with other Agencies Ongoing	Development of a Broadband Plan FY 2023	Facilitate Work Parties and planning for projects for Park & Tree Committee Ongoing
Form Transportation Committee and continue to address transportation challenges in Coburg and planning for update to TSP FY 2023-24	Continue to update fleet in Public Works and Police as needed in order to ensure operational capacity, safety and financial feasibility - Ongoing	Update to Standard Procedures and Processes in Planning Department Ongoing	Conduct RFP for Banking Services Staff does not recommend. Key Bank is offering very acceptable services and the aspects of switching over banks is unnecessary at this time. Recommend removal Goals	Continue to Implement General Orders and Standard Court Operations as changes are needed Ongoing	Continued Investments and Partnership with Oregon Rain Ongoing	Education for Planning Commission on Land Use and other issues related to planning in Coburg and the State of Oregon Ongoing

Form a Citizen and Staff Committee to discuss and make recommendations for Diversity, Equity and Inclusion Policies for the City. FY2023	Purchase of Public Works service Truck FY 2023-24	Continue PW and PD Certification of staff on critical training elements Ongoing	Consider Purchase of Capital Project Tracking Software – Recommend Removal City adopted a Capital Project Policy and List in FY 2022. Public Works has tracking software and CIS offers free agility software.	Update Transportation Plan based upon recommendations of Transportation Committee – Grant Funding will be needed to complete TBD	Continue to Update Website to provide information to Citizens on city Services - Ongoing	Support to all Committee and Commission Goals by Staff Representatives Ongoing
Design and construction of Pavilion Park Plaza Summer/Fall of CY 2023	Analysis on PVE Water System for Future FY 2024 Needs to be completed but is not a priority ahead of other City work that is priority	Establish inventory system and storage for Water Department Parts in New Operations Center FY 2024	Timely applications for Capital Works Funding and reimbursement requests for capital project expenses. Ongoing – Reworded from FY 2023	Complete Storm Water Master Plan Pushed to FY 2023-24 due to capacity. Not an emergency but does need to be completed when we can schedule it.	Work with owners of property to the north of City Hall to attempt to establish additional parking for City Hall and downtown- FY 2023-24	Research for the Development of a Park & Recreation District Ongoing – Park Committee
Heritage Committee initial planning for Heritage Park **Spring FY23/FY 24**	Reduce Inflow and Infiltration into the Collection System Ongoing	Public Works Staff Training on Playground Safety inspections and Landscaping and Law Maintenance. FY 2023-24	Review and Update to All City Contracts as they come due Ongoing – Not sure this needs to be on list. This is an ongoing City operations requirement	Add Emergency and replacement inventory of equipment and supplies –Ongoing		Create Process for purchase and planning of future park land FY2024 – Park Committee
Planning for Park to be located in Coburg Creek FY 2024	Design and Construction of Macy Street and updates to N Harrison, Van Duyn and North Willamette. Summer/Fall 2023	Hire additional Public Works Operator for FY 2023-24	Successful Hire and Training of Finance Professional. FY 2023-24 – Recruitment and Interviews in February/March 2023	Review and address possible changes in the sign ordinance – FY 2023		Establish a community Volunteer Base for the Parks – Ongoing
Plan and Establish a Community Museum and safe storage for community artifacts and antiquities FY 2024	Continue preventative maintenance to streets – Sarah, Rustic, Shane, Miller Summer, 2023	Design monitoring plan for commercial site compliance as well as inflow and infiltration into collection system. FY 2023-24				Update Committees on Council Adopted Goals and Priorities- Each Fiscal Year - Ongoing
Education to Community on Land Use and the Public Process - Ongoing	Construction Public Works Operations Buildings Summer/Fall 2023	Public Works Training on inspection of street projects FY 2023-24				Involve Elementary School in Youth Heritage Program

						Ongoing – Heritage Committee
Design and Construction of Veteran Memorial Park in Norma Pheifer FY2023-24	Replace Septic Tanks at Premier RV Summer/Fall, 2023					Training for Heritage Committee and involvement in the CLG Network Ongoing – Heritage Committee
	Planning and design for collector Street Improvements Begin July 2023 Construction in FY 23-24					Training on Master Planned Development criteria, and Application Types – Planning Commission – FY 2023-24
	Inspections and planning for tank maintenance and aging ongoing					Seek Funding for Identifying Historic markers Heritage Committee FY 2023-24
	Design and complete water projects for 2023-24 including well design, well building, update to SCADA System, Mainline replacement and transmission lines FY2023-24					Research historic district guidelines in other jurisdictions and make recommendations for zoning code updates Heritage Committee FY 2023-24
	Purchase Street Sweeper and Street Maintenance Equipment FY 2024					To Design and Conduction Community Survey on support and value to historic preservation in Coburg Heritage committee FY 2023-24

COBURG CITIZEN COMMITTEES

WORK PLAN GOALS & ANNUAL REPORT

FY 2024

COBURG PLANNING COMMISSION ANNUAL GOALS FY 2024

1. To participate in trainings on land use in Oregon, Master Plan Development, and on Development Application Types

2. To enhance communication with staff, City Council, and other committees

3. To gain information on what the City is expecting including annual budget updates, City Council goals and priorities, and the work and goals of other committees.

COBURG CITIZEN COMMITTEES

FINANCE/AUDIT COMMITTEE WORKPLAN GOALS

WORK PLAN GOALS – FISCAL YEAR 2024

Work Plan Projects – Current

- **Continue review of City Finance Department Policies and Procedures, with emphasis on review, discussion and documentation of internal controls.**

COBURG HERITAGE COMMITTEE

WORK PLAN GOALS – 2024

1. **To seek funding for identifying markers for National Historic District Resources.**
2. **To increase community involvement in heritage work**
3. **To researched historic district guidelines in other jurisdictions and incorporate Ordinance A-226 into the Coburg Zoning Code**
4. **To participate in planning of Heritage Park at Stalling Lane and create a system for collecting and retaining artifacts**
5. **To increase committee involvement in CLG Network and training opportunities**
6. **To conduct a community survey to measure support and value of historic preservation in Coburg**
7. **To involve elementary school in youth heritage program**

PARK/TREE COMMITTEE WORK PLAN GOALS

FISCAL YEAR 2024

Work Plan Projects – Current

- Trail's End – Additional plantings of shrubs and trees, monarch butterfly habitat
  Identify mowing areas for Public Works
- Booth Kelly – Seal Historical signs
- Jacob Spores – Bench, viewing area along Muddy Creek & Bike Path #2
- Pavilion Park – Grant received, design completion, construction begins 2023
- Johnny Diamond – resolve grass issue
- Informational/Promotional – Include a column in the Coburg Newsletter
- Committee review of existing parks and their best uses
- Continue work parties for improvement of Parks & Open Spaces

Work Plan Projects – Future

- Trail's End – Funding for viewing platform
- Johnny Diamond – Historical Signage in Shelter
- Jacob Spores – Informational signage regarding Muddy Creek
- Norma Pheiffer – Funding for Veteran's Memorial
- Promote City Parks/Trees & encourage contributions to their enjoyment, care, and improvement
- Advocate for a Volunteer Coordinator on city staff

Goals – Long Term

- Research & development for future Park & Recreational District
- Create process for future purchase, approval, and development of park land
- Establish a Community Volunteer Base
- Consider land for a south side park
- Planning with Heritage Committee for Julie Morneau Historical Park
- Coburg Creek Park Development



Anne Heath
City Administrator

City Administration

Priority 1 – Personnel Management, Training and Retention

- Ready, well trained, and skilled staff.
- Maintain a work plan that supports the staff capacity of the city
- Provide for growth and advancement in every department to the greatest extent possible.

Priority 2 – Successful Project Management

- Timely and accurate management and reporting on projects
- Strong relationships with contractors, engineers, and partners collaborating on projects
- Continuous budget check-ins on the current costs of projects

Priority3– Finance, Audit and Budget Management

- Maintaining strong fiscal consciousness through priority budgeting and budget management
- Maintain five-year outlook on revenues, expenses and capital projects
- Training and success of a finance professional
- Ensure financial review and oversite of financial records
- Ensure cross-training for essential financial functions of the city to ensure continuous service in the event of illness, leaves, or loss of staff

City Administration

Priority 4 – Communication

- Continued strong communication with the citizens through newsletters, social media, website and public notice.
- Strong communication between staff and City Council, Commissions and Committees
- Strong communication with Local, Regional and State Partners

Priority 5 –Economic Growth, Community Health and Vitality

- Continue to support Main Street non-profit
- Continue to address local land use, transportation, and development challenges through outreach to the region, County Commissioners, Legislature, and Regional Solutions Team
- Support the Community Vision statement by continuing to advocate for the small town, historic, quiet, healthy and safe community

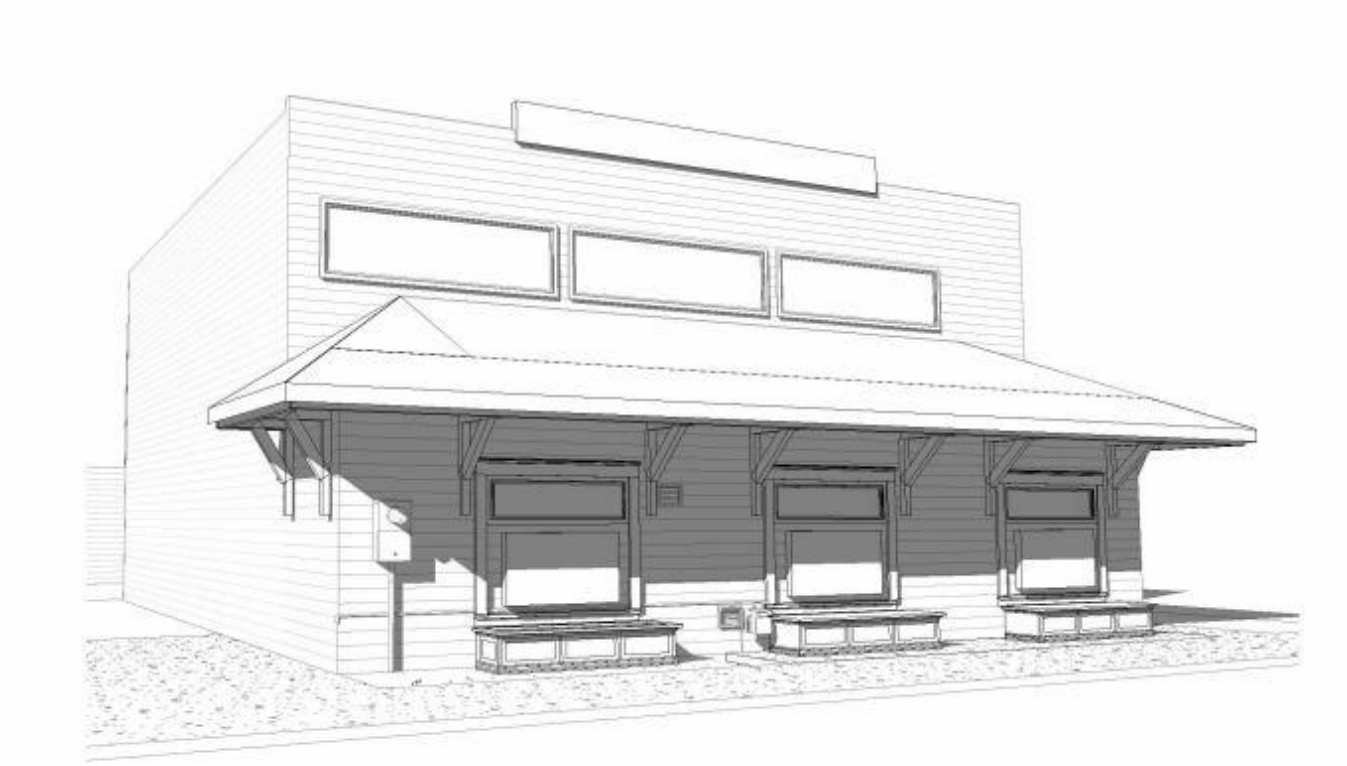
Priority 6 – City Management

- Successful hire, training and transition of the position of City Administrator

City Administration

Priority 7 – Capital Improvements

- City Hall Façade
- City Hall Carpet & Paint
- City Hall Parking – possible expansion of parking to north



City Recorder



Sammy Egbert
City Recorder

Priority 1 - Public Meetings Management

- City adopted the 2022 Charter. City documents and processes will be updated as needed throughout the year.
- Council rules and committee manual review and updated.
- Continue updating the Mayor and Councilors history documents beginning in 1893 to current.

Priority 2 - Public Records Management/Retention

- Adjust and prioritize work load so that I can dedicate 8 hours a week to public records management and retention.
- Update the Public Records Request Policy to bring it into compliance for Council to consider.
- Social Media policy.
- Purge and destroy items that have met the retention requirements per ORS.
- Codification of Coburg Municipal Code research and recommendation to Council. A municipal code consolidates the City laws and rules into a systematic code. Providing staff and citizens easy access to required rules, regulations and process.

Utility Billing

Priority 1 – Provide Consistent and Accurate Services to all Utility Billing Customers

- Ordinance updates for all utility billing. This project will take a large amount of dedicated staff time. The project can't be started until staff is able to identify and schedule the time needed to support the project.
- Manage Utility Billing that collected over 1.7 million dollars last year.
  - Daily Utility Billing tasks include managing over 600 utility accounts, accounts receivable, preparing and responding to work order.
  - Monthly Utility Billing tasks include billing, past dues, collections, payment plans, monthly reconciliation, preparing data for meter reading and importing it into billing system.
  - Annual Utility Billing task include calculating and updating the EDU's (Equivalent Dwelling Unit) on commercial accounts, Limited Income Assistance implementation.
  - Other Utility Billing tasks include auto pay set up, rate implementation, leak assistance program management.

Office Administration

Priority 1 – Customer Service

- Welcome all customers by phone or if walking in to City Hall.
- Identify the customers needs and provide them clear responsive direction.

Priority 2 – Administrative Tasks

- Special Event Applications
- Business Licenses
- Noxious Vegetation
- Park reservations and rentals
- IOOF reservations
- OLCC Licenses and permits
- Facebook notices and posts
- Facility Permits
- Citizen Inquiries
- Mailings and notices
- Office supplies purchasing
- Website calendar and public meeting page management
- Support staff annually prepare budget books and council retreat binders
- Accounts payable weekly | Payroll support and back up
- Petty Cash



CITY OF COBURG • P.O. BOX 8316 • COBURG OREGON 97408 • 541-682-7850 FAX 541-485-0655

To Mayor Bell, City Council, Budget Committee and Members of the Coburg Community:

This past year, the Planning Department was bustling! Coburg is a desirable place to reside and conduct business. In the beginning of 2022, the pandemic made new and surprising appearances affecting City Hall operations and Planning staff worked remotely when possible to minimize the impact on our community. In the Spring, we celebrated the grand opening and ribbon cutting of the Pavilion Park Bike Hub as restrictions were lifted. The time was ripe for development; 116 building permits were issued in 2022 as well as several land use applications approved. The Zoning Code amendments were adopted implementing the work of the Code Review Ad-Hoc Committee. Educational training and funding opportunities were sought. Plus, daily and administrative tasks continued as usual. The department remained engaged in a variety of activities to enhance livability in and provide exceptional service to the community.

SUCCESSESS

- Adopted Zoning Code update implementing the work of the Code Review Ad-Hod Committee
- Awarded federal transportation grants and participated in regional transportation organization (Metropolitan Planning Organization, Transportation Advisory Subcommittee, Transportation Options Advisory Committee, Safe Lane Transportation Coalition)
- Approved Light Industrial Park on Roberts Road
- Reviewed Coburg Creek Subdivision construction plans and addressed code violations
- Processing land use applications for site reviews, map/code amendments, first addition to Coburg Creek & more
- Highly effective Building Program and land use management through partnerships with Cottage Grove and LCOG
- Issued 116 building permits for development valued at nearly 8 million dollars
- Grand opening and ribbon cutting of Pavilion Park Bike Hub
- Completed courses towards earning Oregon Economic Developer Certification from OEDA
- Participated in grant writing mentorship program, workshops from the State Historic Preservation Office (SHPO) and planning/ land use webinars
- Heritage Committee sponsored Willamette Window Restoration booth at Antique Fair

- Awarded Historic Preservation plaques to six recipients
- Participated in CCCS 8th grade mentorship program

CHALLENGES

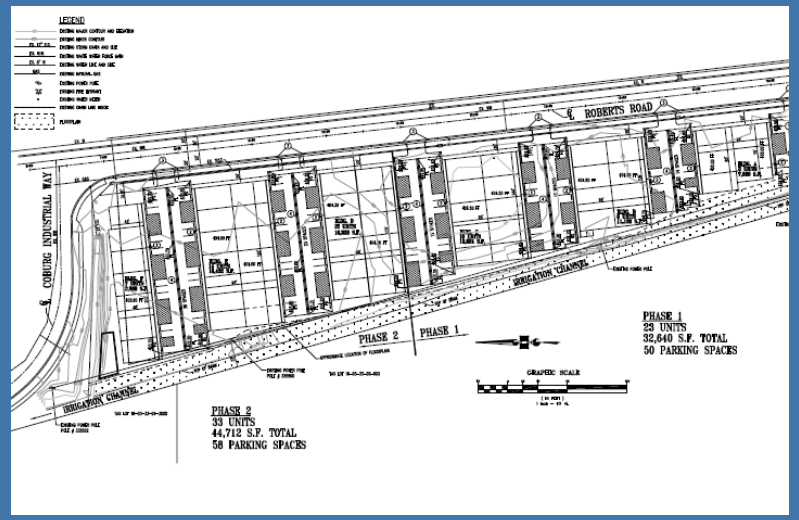
- Staff capacity
- State mandated Climate Friendly and Equitable (CFEC) Rulemaking
- Transportation issues
- COVID related restrictions
    - Reduced/canceled in-person interactions and events
    - Construction costs and supply chain

Overall, the Planning Department achieved success and navigated challenges throughout 2022. The resilience and support of our staff, partners and the community is inspiring. Moving forward, we hope to continue to successfully achieve our goals, manage projects and efficiently navigate challenges as they continue to arise.

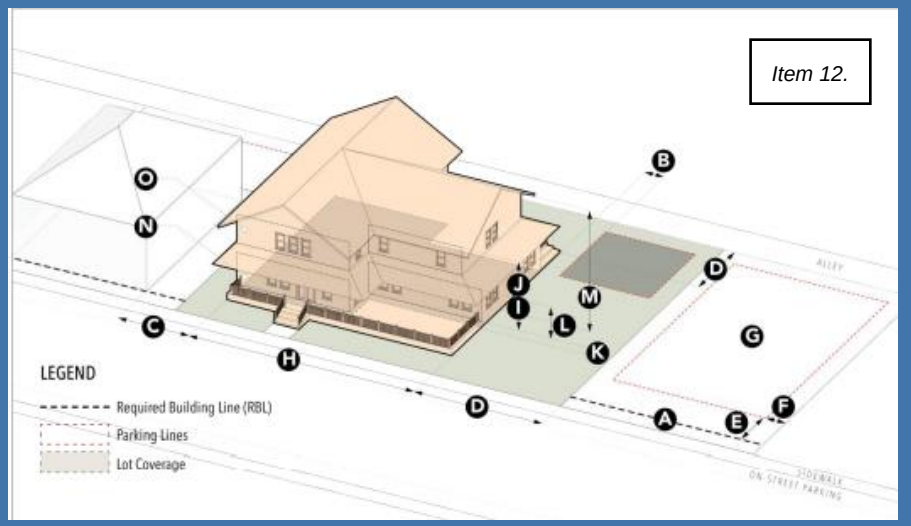
Thank you for the opportunity to serve the vibrant community of Coburg!

Sincerely,

Megan Winner, Associate Planner









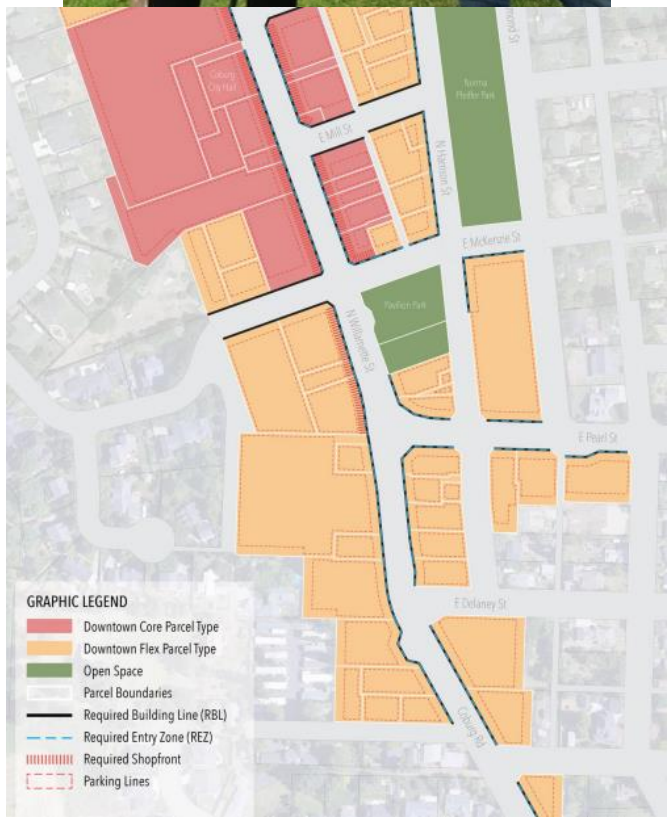
Planning Department

- Megan Winner, Staff Associate Planner
- Henry Hearley, Contract **Planner** (LCOG)
- Cottage Grove Building Department

Success & Achievement

- Adopted Zoning Code Updates
- Awarded federal transportation grants
- Approved Light Industrial Park
- Reviewed Coburg Creek Subdivision construction
- Processing land use applications for site reviews, map/code amendments, first addition to Coburg Creek & more
- Historic Preservation Awards





Goals & Priorities

- Manage development
- Facilitate Planning Commission & Heritage Committee
- Project management
- Examine transportation issues
- Pursue educational and funding opportunities



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To the Mayor, City Councilors, Budget Committee Members, and Residents of Coburg:

2022 was a big year for Economic Development in Coburg! We have been able to implement various projects and had events return to the community. Main Street has also been attending numerous meetings, conferences, and local activities to enhance livability in the community.

The Main Street Coordinator pursued several training opportunities pertaining to grant writing as well as networking and meeting with fellow Main Street coordinators.

Several projects were successfully implemented to enhance the economic vitality and sense of pride for our community, including: the creation of the 501 C(3) nonprofit Coburg Main Street (which has taken the place of the Coburg Chamber of Commerce), completion of the Coburg map/directory of downtown businesses, flower baskets around town, created a logo for Main Street, successful return of events (Concerts in the Park/Market, Antique Fair, Harvest Scarecrow Block Party, Christmas in Coburg), and established a central website that lists events and Coburg businesses (previously Coburg Chamber of Commerce website).

SUCCESSESS

- Community events held with successful turnout
- Supported downtown businesses and held business mixer
- Created bi-monthly “Our Town” newsletter

ACCOMPLISHMENTS

- Established Coburg Main Street as a nonprofit organization and created a Board of Directors
- Created and distributed new map/directory of Coburg businesses
- Created website that lists local events and Coburg businesses

CHALLENGES

- Lack of volunteers
    - Staff shortages at local businesses

Overall, operations are running smoothly. Moving forward, we hope to continue successfully achiev
our goals and projects and efficiently navigating challenges as they arise.

I am thankful for the opportunity to serve this amazing community!

Sincerely,

Tracey Pugh, Main Street Coordinator

Economic Development Coburg Main Street

Tracey Pugh, Main Streets Coordinator

Priority 1 –Continue Nonprofit Development

- Develop Strategic Plan
- Board Development
- Establish financial, event, and director policies

Priority 2 – Continued support, partnership, and leadership with Oregon Main Street

- Continue education and networking within Oregon Main Street
- Attend Oregon Main Street Conferences
- Attend grant writing workshops and seek funding opportunities
- Continue networking with and visiting other Main Street communities



Economic Development Coburg Main Street

Priority 3 – Community Partnerships

- Continue partnerships with Coburg Community Charter School, Coburg Grange, and Coburg Community Foundation
- Continue networking with downtown businesses

Priority 4 – Community Events

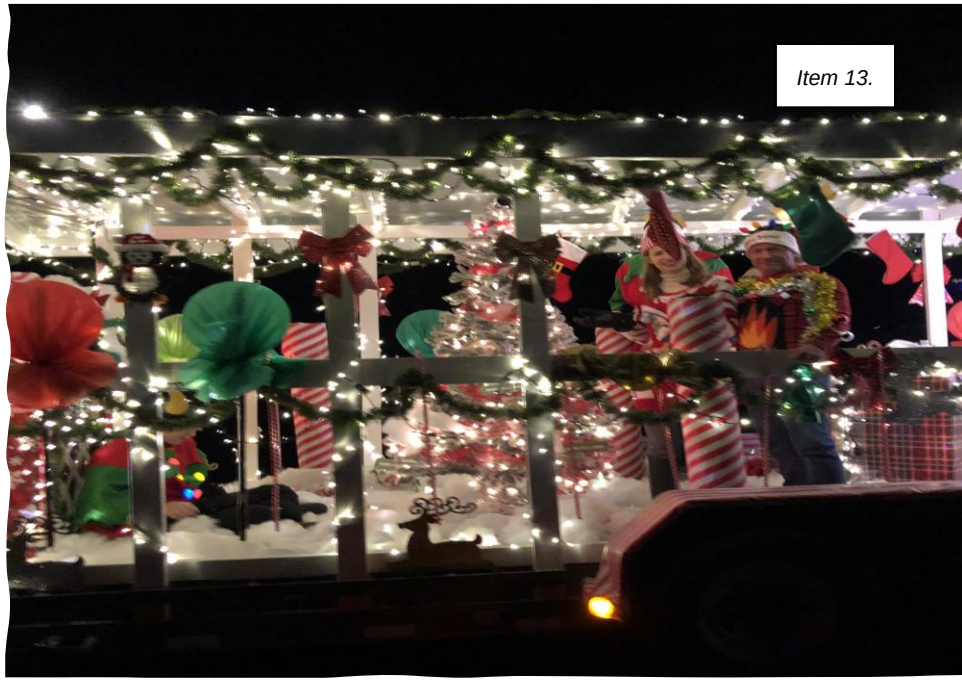
- Look for business partners and sponsorship opportunities for events
- Enhance current community events and add additional ones

Priority 5 – Economic Vitality

- Create wayfinding signage for downtown corridor
- Host business mixers and assist and support new businesses
- Increase tourism to support local businesses

Priority 6 – Design/Beautification Projects

- Lamp post banners
- Create mural policy for Coburg
- More Art/Murals







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To the Mayor, Members of the City Council, Budget Committee and Citizens of Coburg:

Thank you for the opportunity to present to you the priorities of the Public Works Department for fiscal year 2023.

Fiscal year 2023 will be a true test of the Public Works Department Team with projects taking place in every department including:

- Many water projects either are completed or are in construction. Additionally, several are in design phase and will be put out for bid during this fiscal year. These projects include a new well, a transmission line from the well into town, multiple AC line replacements around the City, and SCADA upgrades. It does appear that more funding will be needed to finish the CIP List (Capital Improvement Projects) for the Water Department. **A priority projects list will need to be completed by the time we go to Budget Committee.**
- Also important is a new Operations Center that will be located at the Wastewater Treatment Plant property. **The design and engineering has been completed, and construction can start once the funding budget has been finalized**.
- In the Sewer Department, we will have one major project moving forward as discussed with the City Council in the past; we will replace the old septic tanks at Premier RV. **Design has been completed with construction in 2024.**
- In the Parks Department, we plan to have the plaza designed and ready to build in fall of 2023. We are also planning to move the Veteran Memorial area upgrade to the next fiscal year. Other items include upgrading drinking fountains and street and park bench maintenance.
- The Street Department may very well see the most activity in the next fiscal year as the design of the collector street project will take place with an anticipated build in fiscal year 2024. Street Preservation Projects will be in the areas of Miller St, Mill St, Sara Ln, and Shane and Rustic Ct's. In addition, after we purchase a new or used street sweeper, we will be working on a schedule for residents. The TMDL (Total Maximum Daily Load) will be moved into a priority for this next fiscal year. Public Works will work with planning on some additions to the Code and Design Standards to help with implementation of this.

Training of team members is top priority for us including

- Continuing the training in Parks with lawn maintenance and playground inspections.

- In Water and Sewer Departments, we have several team members working towards their Certifications for Operator Licenses.
- In Streets, we are looking at getting Street Construction Inspections training for the team.

All of the above is in addition to the daily operations that the Public Works Team. Our workload is very heavy going into the next fiscal year and we strive to maintain our highest level of service. As we grow, and go through all of these high-level projects. **We will be budgeting to add an additional team member in the next fiscal year to help with overburdened staff.**

Thank you all for the continued support you show the Public Works Team. Crews recognize their value and feel like this family environment we have continued to develop is very productive. They all enjoy their jobs!

Sincerely,

Brian Harmon
Public Works Director

COBURG
PUBLIC WORKS

Public Works Director– Brian Harmon
Public Works Supervisor – Burke Hanson







Park Department



Priority 1 – Communication and Relationship Building

- Continue working on fostering the relationship with the Parks and Tree Committee. Also helping the Committee work towards their goals and getting their projects moved forward and completed.

Priority 2 – Education

- Education of Public Works Team on playground safety and inspections and also landscaping and lawn maintenance.

Priority 3 – Park Upgrades

- Plaza construction
- Veteran Memorial upgrade
- Grass at Johnny Diamond Park

Priority 4 – Maintenance of Current Park System

- Maintaining current Parks System at a high level for all users

Other pertinent information

- Upgrading drinking fountain
- Continue with upgrading and maintenance of park benches



Sewer Department

Priority 1 – Team Training

- Continue with team training on treatment plant operations and collections system operations.
- Multiply team members will be getting their upper level certifications within the next Fiscal Year. The training and certification lines in the Budget will reflect this moving forward with slight increases.

Priority 2 – Hiring of New Team Member

- New team member will help with the struggles of Public Work's continuing a high level of service.

Priority 3 – Premier RV Tank Replacement

- Finish the Premier RV Tank replacement project. This is an ongoing project that we have had in design for the last couple of Fiscal Years.

Priority 4 - Bolster Inspection Program of I&I and Commercial Sites

- Work on plan to monitor and make sure commercial sites are staying compliance with our sewer ordinance. Also monitoring for Inflow and Infiltration into Collection System

Street Department



Priority 1 – Capital Projects

- Follow through with Capital Projects slated for this next Fiscal Year.

Priority 2 – Preventative Pavement Maintenance

- Work on Preventive maintenance projects for streets that are slated for certain treatments.

Priority 3 – Team Training

- Training on inspecting street projects and what they will need to be looking for as we move into the heaviest construction season we have ever had.

Priority 4 - Purchase of Street Sweeper

Priority 5 – TMDL(total maxuim daily load)Stormwater

Work with planning Department on starting process for changing Code for stormwater and also Stormwater Master Plan

Water Department



Priority 1 – Water Master Plan Project

- Continue with design, bidding, and construction of Capital Projects
- Drill and develop well on Stallings Lane
- Stallings Lane Transmission Main
- AC Line Replacement around the City
- SCADA Upgrades

Priority 2 – Team Training

- Team members will attend annual Water/Wastewater Conferences and classes to keep them up on industry.

Priority 3 – Priority inventory system

- Continue of an inventory system to help minimize downtime and possible damages to the system during emergencies. Once the Operations Center is completed we will move this up in priority.

Water Department

- Priority – 5 Operations Center
  - Operation Center is fully designed and engineered. Construction can start as soon as funding is finalized





New Hydrant

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To the Mayor, Members of the City Council, Budget Committee and Citizens of Coburg:

This past year has been a busy one in the Court. We have had many cases filed both misdemeanor and violations, making our dockets full and keeping our court days heavy. We have brought on a second Court Appointed Attorney to help with our indigent defense caseload since our current attorney was getting overloaded.

There has been some great progress with the scanning project of all open cases and I am continuing to work on this regularly. This was a bit more of an undertaking than I had originally expected, but we are definitely moving forward. The next step in this process will be to develop and begin implementing a destruction policy for scanned documents, working towards having less paper to file and keep.

In the State of Oregon, the Governor and the State Legislature have made some major changes that have tremendously impacted the Courts policies and processes at all levels, both financially and with workload issues. These orders include but are not limited to waiving of fines and fees imposed by the Judge and clearing license suspensions due to non-payment of fines, which in turn gives the court no leverage to get individuals to pay for the infractions that they have committed. Not only do these large changes effect the workload and staff time, but they will definitely impact our revenue here in the court.

In FY2024, we will continue to move forward with a very minimal modification needed in the Court's budget. These slight changes will only be made due to the increase in the cost of living and other resources around us. We strive to keep our budget adjustments and increases minimal and continue to watch our line items to make sure we are within our budget year allotment.

Judge Williams and I work well together and definitely seem to think along the same lines as one another. He is always reviewing legal matters to make sure the court has been made aware and are following them so that we are in compliance at all times. I believe that I can speak on both of our behalf's and say that we enjoy and appreciate working with or having discussions with other staff members, associates, attorneys, council members and other community affiliates. We are a great team**!!**

Mandy Balcom
Court Administrator

Coburg Municipal Court

Priority 1 –Scanning Project

- Create , document and destroy already scanned cases, 30 days post scanning date.
- Keep up on daily scanning of all newly closed cases
- Continue scanning older violation cases. We have about 15 large folders of cases left to scan, then we will prepare and scan open misdemeanor cases

Priority 2 – Compliance with State of Oregon Retention Policies

- Create reports for cases that are due to be destroyed and purged from system, then shredding those files
- To audit all adjudicated and open cases for purging due to age of the case (By Oregon Statute, cases can only be held and collected on for 20 years from the date of adjudication)

Priority 3 – Staff Education

- Continue further education. Taking advantage of any training that may help in the management of the Court



COBURG
MUNICIPAL COURT

Mandy Balcom
Court Administrator



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To the Mayor, Members of the City Council, Budget Committee and Citizens of Coburg:

The year 2022 has been a very busy year. As you can see from the accomplishments listed below, the police department was very busy doing a wide variety of things for the city. From traffic enforcement, criminal arrests, truck inspections and community outreach, etc. Additionally, we met all the training and oversite requirements imposed by the legislature.

Moving into 2023, we are not certain what to expect, or what challenges we will face. However, we feel confident we can overcome them all.

We are looking forward to the community events this summer so we can interact with the citizens. Coburg Police Department is hosting a community Shred Day and a Drug Take Back day in April. We will also be doing an ice cream social with the Coburg Community Charter School in June.

As you can see from the accomplishments the police department has been very busy this last year.

Coburg Police Department Accomplishments for 2021-22

- 40 full custody arrests
- 45 citations in lieu of custody
- 6 DUII arrests
- 0 Arrested juveniles
- 8 Use of Force scenarios during arrest
- 677 traffic citations
- 250 criminal cases
- 8 uses of the CHETT donation program
- Passed a Random Evidence Room Audit
- Passed an Outside agency audit of the Evidence Room
- Officer Wilson and Sgt. Lee completed a recertification through ODOT for truck inspections
- Completed 64 level II truck inspections
- 14 boxes of evidence, equivalent to 300 pounds of evidence was destroyed at Covanta
- Addition of new police vehicle
- New property and storage shed, relocated due to land swap
- Obtained ODOT Safety Grant for $8,000

- Harrisburg traffic enforcement contract
- MILO (Multi Interactive Learning Objective) de-escalation training

Community Policing:

- The Police Department continues community engagement
- Coburg Community Shred Day
- Shop with a Cop Program
  Citizens donated $2.075 to the program
- CHETT Program
  Citizens donated $1,350 to the program
- Community Events
  Christmas in Coburg
  Coburg Car Classic
- Business Contacts
  SCRAM Security Camera Registration and Mapping
- DEA National Drug Take Back
  The drug drop box took in 210 pounds of prescription and non-prescription medications
- Hosted an ice cream social at the Coburg Community Charter School with Bubz Grub Hub ice cream truck

Future Focus

- Continue to focus on community outreach to citizens and businesses
- Shop with a Cop, Parents Night Out, Community Shred Day, Drug take back, CHETT program, SCRAM, etc.
- In car video cameras
- Continue to update the patrol cars
- Radio technology is always changing
- New radios $8,000 each
  (We need a new base station console due to technology change to trunking)
  $500 to $1,000
- Host training classes at the City

GOALS AND PRIORITIES FOR FISCAL YEAR 2023

Priority 1- Traffic safety

Continue to concentrate on traffic enforcement and pedestrian safety. Use the additional funds from the ODOT safety grant.

Priority 2- Community engagement

Continue to maintain community partnerships with the Coburg Grange, Coburg Community Charter School and Coburg Main Streets with community events

Priority 3- Training

Continue education and training to meet the Oregon legislative requirements. To ensure that Coburg is a well-trained professional police department

Priority 4- NEW POLICE VEHICLE INSERVICE

Get the new patrol car striped, equipment installed and into service

Sincerely,

Larry Larson
Chief of Police

Coburg Police Department

Chief of Police – Larry Larson
Staff Sargent – Mike Lee



Priority 1 –Traffic Safety

Continue to concentrate on traffic enforcement and pedestrian safety. Use the additional funs from the ODOT Safety Grant

Priority 2 – Community Engagement

Continue to Maintain community partnerships with the Coburg Grange, Coburg Community Charter School and Coburg Main Street with community events. Continue to provide Shop with a Cop , Chett, etc.

Priority 3 – Training

Continue education and training to meet the Oregon legislative requirements. Ensure that Coburg has a well trained staff.

Coburg Police Department

Priority 4 – New Police Vehicle In-Service

- Get the new patrol car striped, equipment installed and into service. Continue to look for opportunities to update our vehicle fleet.



Coburg Police Department



Priority Goals

- Purchase a few Ballistic Shields for patrol in the event of an active shooter at the school or a business.
- Continue to update the vehicle fleet. Several patrol cars have over 120,000 miles. Lane County Sheriff might be rotating out some patrol cars that have lower miles that our current cars. Cost for this type of car would be $6,000 - $7,000.
- Increase funds available for Community Assistance in order to deal with the towing costs of abandoned vehicles.
- Review ordinances such as camping ordinance to make sure that we are covering the most updated and recommended language for homelessness and camping.

Salary and Classification Schedule
Resolution 2023-__
FY 2023-24 with 4.0% COLA **FOR ALL STAFF**

*= Supervises Others Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Administration														
City Adminstrator *	Negotiated Contract													
Finance Director	38.25	39.02	39.80	40.60	41.41	42.24	43.08	43.94	44.82	45.72	46.63	47.57	48.52	49.49
Salary	79,570	81,161	82,785	84,440	86,129	87,852	89,609	91,401	93,229	95,094	96,995	98,935	100,914	102,932
Accountant	47,352	46,446	47,382	48,339	49,296	50,274	51,272	52,291	53,331	54,392	55,474	56,576	57,699	58,843
Hourly	22.77	23.22	23.69	24.17	24.65	25.14	25.64	26.15	26.67	27.20	27.74	28.29	28.85	29.42
City Recorder/Executive Assistant to CA & City Council	38.25	39.02	39.80	40.59	41.40	42.23	43.08	43.94	44.82	45.71	46.63	47.56	48.51	49.48
Salary	79,560	81,151	82,774	84,430	86,118	87,841	89,597	91,389	93,217	95,082	96,983	98,923	100,901	102,919
Utility Billing Specialist	46,422	47,351	48,298	49,264	50,249	51,254	52,279	53,325	54,391	55,479	56,588	57,720	58,875	60,052
Hourly	22.32	22.76	23.22	23.68	24.16	24.64	25.13	25.64	26.15	26.67	27.21	27.75	28.31	28.87
Administrative/Department Specialist	41,382	42,210	43,054	43,915	44,793	45,689	46,603	47,535	48,486	49,455	50,444	51,453	52,482	53,532
Hourly	19.90	20.29	20.70	21.11	21.54	21.97	22.41	22.85	23.31	23.78	24.25	24.74	25.23	25.74
Administrative Assistant 2	39,954	40,753	41,568	42,400	43,248	44,113	44,995	45,895	46,813	47,749	48,704	49,678	50,672	51,685
Hourly	19.21	19.59	19.98	20.38	20.79	21.21	21.63	22.06	22.51	22.96	23.42	23.88	24.36	24.85
Administrative Assistant 1	37,661	38,415	39,183	39,966	40,766	41,581	42,413	43,261	44,126	45,009	45,909	46,827	47,764	48,719
Hourly	18.11	18.47	18.84	19.21	19.60	19.99	20.39	20.80	21.21	21.64	22.07	22.51	22.96	23.42
Administrative Assistant - Temporary	30,410	31,018	31,638	32,271	32,916	33,575	34,246	34,931	35,630	36,342	37,069	37,811	38,567	39,338
Hourly - Legal Minimum Wage if State updated after beginning of fiscal year	14.62	14.91	15.21	15.51	15.83	16.14	16.46	16.79	17.13	17.47	17.82	18.18	18.54	18.91
Court														
Court Administrator	29.40	29.99	30.59	31.20	31.83	32.46	33.11	33.77	34.45	35.14	35.84	36.56	37.29	38.03
Salary	61,156	62,379	63,627	64,899	66,197	67,521	68,871	70,249	71,654	73,087	74,549	76,040	77,560	79,112
Police														
Police Chief *	45.04	45.94	46.86	47.80	48.75	49.73	50.72	51.74	52.77	53.83	54.90	56.00	57.12	58.26
Salary	93,682	95,556	97,467	99,416	101,405	103,433	105,501	107,612	109,764	111,959	114,198	116,482	118,812	121,188
Police Sargent *	77,637	79,190	80,774	82,389	84,037	85,718	87,432	89,181	90,964	92,784	94,639	96,532	98,463	100,432
Hourly	37.33	38.07	38.83	39.61	40.40	41.21	42.03	42.88	43.73	44.61	45.50	46.41	47.34	48.28
Police Officer 1	60,007	61,207	62,431	63,680	64,954	66,253	67,578	68,929	70,308	71,714	73,148	74,611	76,104	77,626
Hourly	28.85	29.43	30.02	30.62	31.23	31.85	32.49	33.14	33.80	34.48	35.17	35.87	36.59	37.32
Police Department Technician	49,494	50,484	51,494	52,523	53,574	54,645	55,738	56,853	57,990	59,150	60,333	61,540	62,770	64,026
Hourly	23.80	24.27	24.76	25.25	25.76	26.27	26.80	27.33	27.88	28.44	29.01	29.59	30.18	30.78
Reserve Officer	41,425	42,254	43,099	43,961	44,840	45,737	46,652	47,585	48,536	49,507	50,497	51,507	52,537	53,588
On-Call officer only (50 hours PY)	19.92	20.31	20.72	21.14	21.56	21.99	22.43	22.88	23.33	23.80	24.28	24.76	25.26	25.76
Planning/Development														
Planner/Development Director *	31.53	32.16	32.80	33.46	34.13	34.81	35.51	36.22	36.94	37.68	38.43	39.20	39.99	40.79
Salary	65,582	66,893	68,231	69,596	70,988	72,408	73,856	75,333	76,839	78,376	79,944	81,543	83,173	84,837
Staff Planner/Development	48,521	49,491	50,481	51,490	52,520	53,571	54,642	55,735	56,850	57,987	59,146	60,329	61,536	62,767
Hourly	23.33	23.79	24.27	24.76	25.25	25.76	26.27	26.80	27.33	27.88	28.44	29.00	29.58	30.18
Public Works														
Public Works Director *	38.70	39.48	40.27	41.07	41.89	42.73	43.59	44.46	45.35	46.26	47.18	48.12	49.09	50.07
Salary	80,505	82,115	83,757	85,432	87,141	88,884	90,661	92,474	94,324	96,210	98,135	100,097	102,099	104,141
Public Works Supervisor*	28.85	29.43	30.02	30.62	31.23	31.85	32.49	33.14	33.80	34.48	35.17	35.87	36.59	37.32
Salary	60,009	61,210	62,434	63,682	64,956	66,255	67,580	68,932	70,310	71,717	73,151	74,614	76,106	77,628
Public Works Operator 3	53,409	54,478	55,567	56,678	57,812	58,968	60,148	61,351	62,578	63,829	65,106	66,408	67,736	69,091
Hourly	25.68	26.19	26.71	27.25	27.79	28.35	28.92	29.50	30.09	30.69	31.30	31.93	32.57	33.22
Public Works Operator 2	46,790	47,726	48,680	49,654	50,647	51,660	52,693	53,747	54,822	55,918	57,037	58,178	59,341	60,528
Hourly	22.50	22.95	23.40	23.87	24.35	24.84	25.33	25.84	26.36	26.88	27.42	27.97	28.53	29.10
Public Works Operator 1	41,771	42,607	43,459	44,328	45,215	46,119	47,041	47,982	48,942	49,921	50,919	51,937	52,976	54,036
Hourly	20.08	20.48	20.89	21.31	21.74	22.17	22.62	23.07	23.53	24.00	24.48	24.97	25.47	25.98
Public Works Seasonal Worker	30,410	31,018	31,638	32,271	32,916	33,575	34,246	34,931	35,630	36,342	37,069	37,811	38,567	39,338
Hourly - Legal Minimum Wage if State updated after beginning of fiscal year	14.62	14.91	15.21	15.51	15.83	16.14	16.46	16.79	17.13	17.47	17.82	18.18	18.54	18.91

CITY OF COBURG
FY 2023-2024

DEBT SCHEDULE -July 1, 2023

Fund	Issue	Original Issue	Type	Interest	Date	Maturity	Loan #	Balance 7/1/2023
General	Full Faith and Credit (City Hall)	520,000	Rev Bond	3.00%	11/19/20	6/30/2045	239533000	490,000
Water	Full Faith and Credit (Water)	555,000	Rev Bond	3.00%	11/19/20	6/30/2026	239533000	235,000
Sewer	Full Faith and Credit (Sewer)	5,135,000	Rev Bond	3.00%	11/19/20	6/30/2055	239533000	4,960,000
Sewer	Clean Water Rev/DEQ	8,805,123	Rev Note	0.86%	12/1/20	2/1/2036	R23045	7,437,523
								13,122,523

*Does not include approved Water Loan

Methodology for Overhead Allocation FY 2023-2024

Allocate Cost of Administration to revenue generating funds based on impact to the City.

-940984

(940,984)

Department	Type	Personal Services	Materials and Services	Debt Service	Capital	Total	Share of Impact	Share of Admin	No Allocation	Allocate	
General								-	-		
Administration	Allocated	(595,975)	(237,265)	(29,700)	-	-836,210	18.90%	-$177,864	(177,864)		(836,210)
Facility Management	Allocated		(82,840)		(26,750)	-85,515	1.93%	-$18,189	(18,189)		(85,515)
Planning	Allocated	(76,476)	(116,114)			-192,590	4.35%	-$40,964	(40,964)		(192,590)
Police	Not Allocated	(705,202)	(171,429)		(12,000)	-877,831	19.84%	-$186,717	(186,717)		(877,831)
Municipal Court	Not Allocated	(127,532)	(39,440)			-166,972	3.77%	-$35,515	(35,515)		(166,972)
Economic Dev	Allocated	-	(58,700)			-58,700	1.33%	-$12,486	(12,486)		(58,700)
Park		-	(35,950)	-	-	-35,950	0.81%	-$7,647	(7,647)		(35,950)
Parks Capital		-	(12,966)		(332,500)	-46,216	1.04%	-$9,830	(9,830)		(46,216)
Street		(57,462)	(123,175)	(135,750)	(40,000)	-198,212	4.48%	-$42,160		(42,160)	(541,412)
Street Capital		-	(62,500)		(1,906,500)	-253,150	5.72%	-$53,846		(53,846)	Overhead Allocation Budget
Water		(244,598)	(106,265)	(82,050)	-	-359,068	8.12%	-$76,375		(76,375)	(96,005.84) Street
Water Capital		-	(27,500)	-	(6,018,294)	-629,329	14.23%	-$133,860		(133,860)	
Sewer		(286,020)	(255,392)	-	-	-541,412	12.24%	-$115,160		(115,160)	(210,234.63) Water
Sewer Capital			(2,500)	-	(467,500)	-49,250	1.11%	-$10,476		(10,476)	
Sewer Debt			(2,500)	(910,382)	-	-93,538	2.11%	-$19,896		(19,896)	(145,531.11) Sewer
Total		(2,093,265)	(1,334,536)	(1,157,882)	(8,803,544)	-4,423,944	100.00%	(940,984)	(489,212)	(451,772)	
										(940,984)	(451,771.58)

Allocated Expenses

- Admin Personal Services
- Admin Materials and Services
- 10% City Hall Debt
- Facility Management
- 10% Facility Capital Outlay
- 10% Planning Expenses

RESOLUTION 2022-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COBURG ADOPTING A CAPITAL IMPROVEMENT POLICY AND PROJECT LIST.

WHEREAS, the City has a capital project list that is utilized to schedule and budget projects; and

WHEREAS, the City wishes to establish a uniform policy for how the project list will be updated and maintained; and

WHEREAS, the City has Master Planned documents that inform the project lists; and

WHEREAS, the City wishes to ensure that Capital projects are planned, funded and constructed in a timely manner; and

WHEREAS, the City wishes for the Capital Project List to be reviewed and updated annually through resolution prior to the Budget Process;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Coburg, the adoption of the Capital Improvement Policy and Capital Project List.

Adopted by the **City Council** of the **City of Coburg**, Oregon, by a vote of **6** for and **0** against, this 14th day of April, 2022.

Ray Smith, Mayor

ATTEST:

Sammy L. Egbert, City Recorder

THE CITY OF COBURG, OREGON

CAPITAL IMPROVEMENT PROJECT PLAN

April 12, 2022

Resolution 2022-10

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EXECUTIVE SUMMARY

INTRODUCTION

The City of Coburg's Capital Improvement Program (CIP) is a multi-year community investment program that describes the near-term and future projects for construction and improvement of the public facilities within the city limits of Coburg. A fundamental purpose of the CIP is to facilitate the efficient use of limited capital resources. The concept is to program, schedule and budget for capital expenditures utilizing all reasonable available sources of revenue. Since projected revenue is significantly less than the needs identified in the City's infrastructure and facility plans, the CIP is used as a vehicle to facilitate planning and reconciliation of limited City resources. Additionally, the plan is a framework for all future CIP projects culminated into one document in order to alleviate the need for the reader to become familiar with multiple master plan documents. This should be considered as a collective and framework of all City Capital Projects.

This CIP should be updated annually in the months prior to the final budget being presented. This allows for a projected five-year budget which includes the projects scheduled within those budget years. Additionally, it allows for additions and deletions to be made as projects are identified as necessary for the community, and as projects are deemed no longer viable or needed. This document should be reviewed by the Planning Commission and adopted by resolution in February of each year by the Coburg City Council.

Once projects are included in the CIP, the next step is to prepare the City's annual budget which necessitates the establishment of revenues and expenses in order to complete the project. These revenues and expenditures are found in the capital department budgets of all funds.

In order to ensure that priority projects are planned, funded and constructed in a timely manner, this documents provides for projected years of engineering and construction completion. When possible, revenue sources are included with projects so that planning and facilitation can take place for grant and loan applications well in advance of beginning the project.

In order to compete for grant applications, shovel ready projects must be prepared which might include up to 30% completion of engineering. Therefore, there may be engineering costs associated with projects several years prior to the actual engineering and construction is scheduled.

In some instances, projects may be listed in this document that do not appear in the Master Plans. When updating the Master Plans, these projects will be added. But, in between updates, this documents should be updated and adopted by City Council annually as the official approved project list of the City.

SECTION I – CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PROGRAM GOALS

The Goals of this CIP Program include:

1. Provide a clear planning and facilitation timeline for Capital Projects
2. Establish funding mechanisms for Capital projects and planning for funding applications
3. Improvement of community, neighborhoods and commercial districts
4. Provide for economic development
5. Planning and provision for community growth
6. Improve safety, access and increased mobility of transportation modes
7. Consideration and compliance with environmental standards and improving environmental quality
8. Maintain existing infrastructure with acceptable standards
9. Protect Public Health and Safety.

CAPITAL IMPROVEMENT PROGRAM ANNUAL DEVELOPMENT PROCESS

- November: CIP Project Review Process Begins
- December: Internal Document Made Available for Review
- January: Review and Final Changes
- February: CIP Draft Document Presented in City Council Retreat
- February: Adopted by City Council – Public Comment is available
- March: CIP Projects Incorporated -into 5-year Budget
- May/June: Document incorporated into the Budget Document and Presented

The City's final commitment to spend public funds occurs through the City budget process. Although the CIP is a starting point for the annual Capital Budget, the projects actually budgeted each year can vary somewhat in timing and costs from those proposed in the CIP. This is attributed to the facts established through the engineering process, construction costs and availability of contractors in any given year.

PROJECT CATEGORIZATION

Projects in the CIP are grouped by infrastructure system including:

- Administration
- Parks/Trails/Open Space
- Street
- Water
- Wastewater

PROJECT REVENUE CATEGORIZATION

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

- User Fees
- Tax Revenues (property, gas tax)
- Special Assessments
- Grant Funding
- Loan Funding
- System 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.

SECTION II – GUIDING DOCUMENTS

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

- Copies of any of the documents listed below can be obtained by request of the City Administration office.

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 is a document that states the current and future objectives of the City. The vision statement is intended as a guide to help the City make decisions that align with its philosophy and declared set of goals. It can be thought of as a roadmap to where the company wants to be in a 20-year period.

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

PROJECT LISTS WILL BE INCLUDED FOLLOWING PAGE 6

CITY OF COBURG

ADMINISTRATIVE CAPITAL PROJECT LIST				FUNDING
DEPARTMENT	CAPITAL ASSET	VALUE	TIME-LINE	SOURCE
ADMINISTRATION	CITY HALL FAÇADE	75,000	2023-2025	GF
ADMINISTRATION	CITY HALL CARPET	25,000	2023-2024	GF
ADMINISTRATION	NETWORK/COMMUNICATIONS/COMPUTERS	10,000	0-5 YEARS	GF
FINANCE	FINANCE/BUISNESS SOFTWARE	50,000	2023-2025	GF
ECONOMIC DEVELOPMENT	COMMUNITY PROJECTS- MAINSTREETS	40,000	2023-2025	ARPA/GRANTS
ADMINISTRATION	PARKING LOT UPDATES/LAND PURCHASE	250,000	0-5 YEARS	GF
ADMINISTRATION	COUNCIL ROOM FURNITURE UPGRADES	5,000	0-5 YEARS	GF

CITY OF COBURG

PARK/TRAILS/OPENSPACE CAPITAL PROJECT LIST				FUNDING SOURCE
PARK/LOCATION	CAPITAL ASSET	VALUE	TIME-LINE	
PAVILLION PARK UPGRADES	COMMUNITY PARK/PLAZA	750,000	*2023-2025*	OPRD Grant
PARK RESTROOM UPDATES	RESTROOM UPDATES/PFEIFER PARK	15,000	*2023-2025*	GF
COBURG CREEK SUBDIVISION NEIGH. P/	NEIGHBORHOOD PARK	250,000	*2024-2027*	SDC
SOUTHSIDE NEIGHBORHOOD PARK	NEIGHBORHOOD PARK	332,500	*2024-2034*	TBD
NORTHSIDE NEIGHBORHOOD PARK	NEIGHBORHOOD PARK	332,500	*2024-2034*	TBD
WESTSIDE MINI-PARK	MINI PARK	150,000	*2024-2034*	TBD
WETLAND PARK PHASE II	WETLAND PARK	250,000	*2024-2030*	OPRD Grant
SOUTHWEST MINI PARK	MINI PARK	124,500	*2024-2034*	TBD
SOUTHEAST MINI PARK	MINI PARK	124,500	*2024-2034*	TBD
EMPLOYEE MINI PARK	MINI PARK	99,500	*2024-2034*	TBD
JULIA MORNEAU HERITAGE PARK	HERITAGE PARK/COMMUNITY	250,000	*2024-2030*	SDC/Heritage Grant
PFIEFER PARK UPGRADES	PARK UPGRADES	100,000	*2023-2026*	GF
VETERANS MEMORIAL PARK	PFEIFER PARK - UPGRADE	100,000	*2023-2026*	OPRD Grant
COBURG LOOP 5	PATH CONNECTION TO EUGENE/REGIONAL	1,500,000	*2025-2035*	MPO

CITY OF COBURG

STREET CAPITAL PROJECT LIST				TIMELINE		FUNDING
STREET	SECTION	TREATMENT	VALUE	ENGINEERING	CONSTRUCTION	SOURCE
Abbey	W Mckenzie to North Dead End	Slury Seal	7,767	2021-22	2022-23	TAX/TUF
Abbey	W Mckenzie to North Dead End	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Abbey	S. Cul de sac - W. Mckenzie	Slury Seal	4,405	2021-22	2022-23	TAX/TUF
Abbey	S. Cul de sac - W. Mckenzie	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Austin	Abbey Road to Bruce Street	Slury Seal	6,244	2021-22	2022-23	TAX/TUF
Bruce	Austin Street to Water Street	Slury Seal	1,933	2021-22	2022-23	TAX/TUF
Bruce	Austin Street to Water Street	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Bruce	Water to N. Willamette	Slury Seal	2,397	2021-22	2022-23	TAX/TUF
Bruce	Water to N. Willamette	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Champ	South Dead End to Hatfield	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Christian	All	Slury Seal	3,713	2021-22	2022-23	TAX/TUF
Coleman	Mill to North dead End Cole	2 Inch Overlay/Digout	20,383	2021-22	2021-22	MPO
Coleman	Mill to North dead End Cole	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Coleman	Maple to Dixon	Reconstruction	111,375	2022-23	2023-24	MPO
Coleman	Maple to Dixon	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Coleman	Pearl Street to Lincoln Street	Single chip Seal	1,421	2024-25	2025-26	TAX/TUF
Coleman	Mckenzie to Mill	2 in Overlay/Dig Out	24,566	2021-22	2022-23	MPO
Coleman	Dixon to Delaney	Reconstruction	111,375	2021-22	2022-23	MPO
Coleman	Lincoln to Mckenzie	Reconstruction	111,375	2021-22	2022-23	MPO
Coleman	Delaney to Pearl	Single chip Seal	3,292	2023-24	2024-25	TAX/TUF
Coleman	Thomas to Maple	Reconstruction	111,375	2021-22	2022-23	MPO
Delaney	Skinner to Coleman	2 Inch Overlay/Dig Out	24,840	2021-22	2022-23	MPO
Delaney	Skinner to Coleman	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Delaney	Coleman to 200 ft of Miller	2 Inch Overlay/Dig Out	71,157	2021-22	2022-23	MPO
Delaney	Coleman to 200 ft of Miller	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Delaney	Harrison to Skinner	2 Inch Overlay/Dig Out	21,985	2021-22	2022-23	MPO
Delaney	Harrison to Skinner	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Diamond	Pearl to Mckenzie	Slurry Seal	4,764	2021-22	2022-23	TAX/TUF
Diamond	Pearl to Mckenzie	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF

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ond	Mckenzie to Locust	Slurry Seal	2,228	2021-22	2022-23	TAX/TUF
Dixon	S. Will to Skinner	2 Inch Overlaly/Leveling	16,212	2021-22	2022-23	OTIB
Dixon	West Dead End to Willamette	Slurry Seal	3,113	2021-22	2022-23	TAX/TUF
Dixon	Coleman to East Dead End	Slurry Seal	3,877	2021-22	2022-23	TAX/TUF
Dixon	Coleman to East Dead End	Seal Cracks	2,228	2022-23	2023-24	TAX/TUF
Dixon	Skinner to Coleman	2 Inch Overlay	19,786	2021-22	2022-23	OTIB
Finnley	Pearl to Mckenzie	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Harrison	Pearl to Mckenzie	2 Inch Overlay/Dig Out	30,328	2023-24	2024-25	OTIB
Harrison	Pearl to Mckenzie	Seal Cracks	2,228	2025-26	2026-27	TAX/TUF
Harrison	Van Duyn Rd - Macy	2 Inch Overlay/Dig Out	14,875	2021-22	2022-23	OTIB
Harrison	Van Duyn - Macy	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Harrison	Mckenzie to Mill	2 Inch Overlay/Leveling	17,159	2021-22	2022-23	OTIB
Harrison	Mckenzie to Mill	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Harrison	Delaney to Pearl	Slurry Seal	2,579	2023-24	2024-25	TAX/TUF
Harrison	Delaney to Pearl	Seal Cracks	2,228	2025-26	2026-27	TAX/TUF
Harrison	Mill to Locust	2 inch overlay/Dig out	23,708	2021-22	2022-23	OTIB
Hatfield	Coburg Bottom Loop to Water	Seal Cracks	2,228	2021-22	2022-23	TAX/TUF
Huntley Court	Dead End South to Roberts Ct	Slurry Seal	1,452	2021-22	2022-23	TAX/TUF
Industrial Way	Pearl to Monaco	Single chip Seal	16,372	2021-22	2023-24	MPO
Industrial Way	Pearl to Monaco	Seal Cracks	2,228	2023-24	2024-25	MPO
Industrial Way	Manaco to Deadend	Single chip Seal	46,192	2022-23	2023-24	MPO
Industrial Way - South	Roberts to Pearl	Seal Cracks	2,228	2023-24	2024-25	MPO
Lincoln	Skinner to Coleman	2 Inch Overlay/Dig Out	22,614	2022-23	2023-24	OTIB
Lincoln	Skinner to coleman	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Lincoln	Coleman to Miller	Slurry Seal	2,339	2023-24	2024-25	TAX/TUF
Lincoln	Miller to Finnely	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Lincoln	Finnely to Spores	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Locust	Diamond to Skinner	2 Inch Overlay/Leveling	6,138	2023-24	2024-25	OTIB
Locust	Diamond to Skinner	Seal Cracks	2,228	2025-26	2026-27	TAX/TUF
Locust	Harrison Street to Harrison St	Slurry Seal	533	2023-24	2024-25	TAX/TUF
Locust	Harrison to Harrison	Seal Cracks	2,228	2025-26	2026-27	TAX/TUF
Locust	N. Willmette to Harrison	Slurry Seal	2,055	2021-22	2022-23	TAX/TUF
Locust	Harrison to Diamond	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Macy	N. Willamette to Harrison	2 Inch Overlay/Dig Out	17,155	2021-22	2022-23	OTIB
Macy	N. Willamette to Harrison	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Maple	Skinner to Coleman	Seal Cracks	3,230	2024-25	2025-26	TAX/TUF
Maple	Follow Up - Skinner to Coleman	Slurry Seal	983	2022-23	2023-24	TAX/TUF
Maple	Coleman to dead end	Slurry Seal	3,601	2022-23	2023-24	TAX/TUF

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2024

or	South Dead End to Hatfield	Seal Cracks	2,228	2021-22	2022-23	TAX/TUF
Mckenzie	Harrison to Diamond	2 Inch Overlay/Dig Out	10,946	2022-23	2023-24	OTIB
Mckenzie	Harrison to Diamond	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie	Diamond to Skinner	2 Inch Overlay/Dig Out	11,227	2022-23	2023-24	OTIB
Mckenzie	Diamond to Skinner	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie	Skinner to Coleman	2 Inch Overlay/Dig Out	22,721	2022-23	2023-24	OTIB
Mckenzie	Skinner to Coleman	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie	Coleman to Miller	2 Inch Overlay/Dig Out	22,073	2022-23	2023-24	OTIB
Mckenzie	Coleman to Miller	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie	N. Willamette to Harrison	2 Inch Overlay/sidewalks	297,000	2021-22	2022-23	STA
Mckenzie	N. Willamette to harrison	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie	Miller to Finnely	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mckenzie (west)	Abbey Rd to N. Willamette	Seal Cracks	14,941	2024-25	2025-26	TAX/TUF
Mill	N. Willamette to Harrison	Slurry Seal	2,824	2022-23	2023-24	TAX/TUF
Mill	Diamond to Skinner	Slurry Seal	1,258	2022-23	2023-24	TAX/TUF
Mill	Diamond to Skinner	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mill	Skinner to Emerald	Slurry Seal	1,980	2022-23	2023-24	TAX/TUF
Mill	Coleman to Miller	Slurry Seal	2,672	2022-23	2023-24	TAX/TUF
Mill	miller to East Dead End	Slurry Seal	1,631	2022-23	2023-24	TAX/TUF
Mill	Miller to East Dead End	Seal Cracks	2,228	2024-25	2025-26	TAX/TUF
Mill	Emerald to Coleman	2 Inch Overlay/Dig out	11,677	2022-23	2023-24	OTIB
Miller	Pearl Street to Lincoln	2 Inch Overlay/Leveling	7,465	2023-24	2024-25	OTIB
Miller	Pearl Street to Lincoln	Seal Cracks	2,228	2025-26	2026-27	TAX/TUF
Miller	Lincoln to Mckenzie	Slurry Seal	2,078	2022-23	2023-24	TAX/TUF
Miller	Delaney to Pearl	Seal Cracks	2,787	2024-25	2025-26	TAX/TUF
Miller	Delaney to Pearl - Follow UP	Slurry Seal	1,791	2022-23	2023-24	TAX/TUF
Miller	Mill to Sarah	2 Inch Overlay/Dig Out	36,737	2022-23	2023-24	OTIB
Roberts Road	100 ft industrial way	Seal Cracks	3,812	2025-26	2026-27	TAX/TUF
Roberts Road	Corner of Roberts Court to 90975	Reconstruction	837,210	2021-22	2022-23	OTIB
Roberts Road	Corner of Roberts Court to 90975	Seal Cracks	2,228	2023-24	2024-25	OTIB
Roberts Road	100 ft N. of Industial to North Cul De S	Reconstruction	396,611	2021-22	2022-23	OTIB
Roberts Road	100 ft N. of Industial to North Cul De S	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Roberts Road	Corner of N Robert Road to Roberts	Seal Cracks	5,876	2021-22	2022-23	TAX/TUF
Roberts Road	UGB South Deade End to Roberts Cou	2 Inch Overlay	37,422	2021-22	2022-23	OTIB
Roberts Road	UGB South Deade End to Roberts Cou	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Roberts Road	Roberts Ct to Corner of Roberts Court	Seal Cracks	2,228	2023-24	2024-25	TAX/TUF
Roberts Court	Roberts Road to Huntly Court	2 Inch Overlay/Dig out	75,379	2021-22	2022-23	OTIB
Roberts Court	Roberts Road to Huntly Court	Seal Cracks	2,228	2023-21	2024-25	TAX/TUF

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rts Court	Huntly Ct - Dead End West	2 Inch Overlay/Leveling		80,962	2021-22	2022-23	OTIB
Roberts Court	Huntly Ct - Dead End West	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Rustic	Sara to Cul De Sac	Slurry Seal		2,890	2022-23	2023-24	TAX/TUF
Sarah	Miller Street to Shane Ct	Slurry Seal		2,152	2022-23	2023-24	TAX/TUF
Shane Ourt	Sara to Cul De Sac	Slurry Seal		2,890	2022-23	2023-24	TAX/TIUF
Skinner	Pearl to Lincoln	2 Inch Overlay/Dig out		10,465	2022-23	2023-24	MPO
Skinner	Pearl to Lincoln	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Skinner	Mckenzie to Mill	2 Inch Overlay/Dig out		16,198	2022-23	2023-24	OTIB
Skinner	Mckenzie to Mill	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Skinner	Maple to Dixon	Reconstruction		111,375	2022-23	2023-24	MPO
Skinner	Maple to Discon	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Skinner	Delaney to Pearl	Reconstruction		111,375	2022-23	2024-25	MPO
Skinner	Delaney to Pearl	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Skinner	Lincoln to Mckenzie	Reconstruction		111,375	2022-23	2023-24	MPO
Skinner	Lincoln to Mckenzie	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Skinner	Locust to Van Duyn	2 Inch Overlay		23,708	2022-23	2023-24	OTIB
Skinner	Dixon to Delaney	Reconstruction		111,375	2022-23	2023-24	OTIB
Skinner	Mill to Locust	2 Inch Overlaly/Dig out		15,854	2022-23	2023-24	OTIB
South Industrial Way	Roberts Road to Pearl	Seal Cracks		36,155	2023-24	2024-25	TAX/TUF
Spores	East Lincoln to North Dead End	Seal Cracks		2,228	2023-24	2024-25	TAX/TUF
Thomas	Coleman to East Dead End	2 Inch Overlay/Dig out		32,207	2021-22	2022-23	OTIB
Thomas	Coleman to East Dead End	Seal Cracks		2,228	2023-24	2024-25	TAX/TUF
Van Duyn East	West Dead End to Skinner	Slurry Seal		1,375	2022-23	2023-24	TAX/TUF
Van Duyn East	N. Willmette to Harrison	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Van Duyn East	Harrison to Private Drive	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Vintage		Seal Cracks		3,713	2021-22	2022-23	TAX/TUF
Water Street	Van Duyn Rd to Bruce	Slurry Seal		2,345	2022-23	2023-24	TAX/TUF
Water Street	Van Duyn Rd to Bruce	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
Water	Beg of Pavement to W Mckenzie	Slurry Seal		1,705	2022-23	2023-24	TAX/TUF
Water	Beg of Pavement to W Mckenzie	Seal Cracks		2,228	2024-25	2025-26	TAX/TUF
General	Coburg Industrial	Feasibility Study	?		2024-25	TBD	MPO
General	I-5 Interchange	Reconstruction	?		TBD	TBD	TBD
General	Public Works Shop	Construction		200,000	2022-23	2023-25	TBD

Streets
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CITY OF COBURG

WATER CAPITAL PROJECT LIST				FUNDING
LOCATION	CAPITAL ASSET	VALUE	TIME-LINE	SOURCE
STALLINGS LANE	PRODUCTION WELL/PUMP STATION	$500,000	2023-2024	SDC/IFA
STALLINGS LANE	TRANSMISSION LINE TO N COBURG ROAD	$200,000	2023-2024	IFA
SARAH LANE	750,000 GALLON RESERVIOR DEVELOPMENT	$2,575,000	2023-2025	SDC/IFA
WELL #1 AND #2	SYSTEM UPGRADES/REHABILITATION	$100,000	2023-2024	IFA
SARAH LANE	DEMO/REPLACE EXHISTING RESERVIORS	$2,575,000	2023-2026	SDC/IFA
COBURG INDUSTRIAL	12" INTERTIE WATERLINE	$50,000	2023-2024	IFA
VAN DUYN STREET	12" INTERTIE WATERLINE	$50,000	2023-2024	IFA
VINTAGE STREET	12" INTERTIE WATERLINE	$50,000	2023-2024	IFA
MULTIPLE LOCATION	6" PIPELINE REPLACEMENT	$200,000	2023-2025	IFA
HARRISON/MACY STREETS	PIPELINE REPLACEMENT	$100,000	2023-2025	IFA
CHRISTIAN WAY	PIPELINE REPLACEMENT	$100,000	2023-2025	IFA
COLEMAN STREET	MILL TO END OF LINE PIPELINE REPLACEMENT	$100,000	2023-2025	IFA
COLEMAN STREET	LINCOLN TO THOMAS PIPELINE REPLACEMENT	$100,000	2023-2025	IFA
THOMAS STREET	COLEMAN TO EAST END PIPELINE REPLACEMENT	$100,000	2023-2025	IFA
EAST DIXON STREET	DIMOND TO EAST END LINE REPLACEMENT	$100,000	2023-2025	IFA
DELANEY	WILLAMETTE TO STUART LINE REPLACEMENT	$100,000	2023-2025	IFA
MAPLE STREET	COLEMAN TO EAST END OF LINE REPLACEMENT	$100,000	2023-2025	IFA
COBURG INDUSTRIAL	EAST SIDE LINE REPLACEMENT	$100,000	2023-2025	IFA
PIONEER VALLEY ESTATES	LINE REPLACEMENTS	$500,000	2023-2025	TBD
SEWER PLANT	PUBLIC WORKS SHOP	$500,000	2023-25	TBD

CITY OF COBURG

WASTEWATER CAPITAL PROJECT LIST				FUNDING
LOCATION	CAPITAL ASSET	VALUE	TIME-LINE	SOURCE
PREMIER RV	TANK REPLACEMENT	$450,000	2023	SDC/UF
SEWER PLANT	HEADWORKS STRUCTURE	$120,000	0-10 YEARS	SDC/UF
SEWER PLANT	ADDITIONAL MEMBRANE	$600,000	6-10 YEARS	SDC/UF
SEWER PLANT	ADDITONAL TREATMENT BASIN	$900,000	6-10 YEARS	SDC/UF
SEWER PLANT	BRIDGE CRANE	$175,000	0-10 YEARS	SDC/UF
SEWER PLANT	EFFLUENT STORAGE POND	$250,000	6-10 YEARS	SDC/UF
SEWER PLANT	ADDITIONAL COOLING	$150,000	0-10 YEARS	SDC/UF
SEWER PLANT	EMERGENCY FUEL STORAGE	$150,000	2023-25	FEMA
SEWER PLANT	WASTEWATER FACILITIES PLAN	$50,000	2023-2024	SDC
SEWER PLANT	PUBLIC WORKS SHOP	$500,000	2023-25	TBD

PROPOSED BUDGET FISCAL YEAR 2023-24

	Beginning Balance	Revenues	Expenses	Alloc/Transfer In	Alloc/Transfer Out	Contingency	Ending Fund Balance	Total Requirements
General Fund								
Revenues	650,000	2,370,580		1,039,852			4,060,432	
Personal Services			(2,121,370)				(2,121,370)	
Materials and Services			(763,964)				(763,964)	
Debt Service			(29,700)				(29,700)	
Capital Outlay			(371,250)				(371,250)	
Contingency						(150,000)	(150,000)	
Total	650,000	2,370,580	(3,286,284)	1,039,852	0	(150,000)	624,148	(4,060,432)
Street Fund								
Revenues	960,200	1,975,340		0			2,935,540	
Personal Services					(57,462)		(57,462)	
Materials and Services			(171,745)		(96,005)		(267,750)	
Debt Services			(135,750)				(135,750)	
Capital Outlay			(1,963,500)			(100,000)	(2,063,500)	
Total	960,200	1,975,340	(2,270,995)	0	(153,467)	(100,000)	411,078	(2,935,540)
Water Fund							0	
Revenues	1,375,000	5,695,557					7,070,557	
Personal Services					(244,598)		(244,598)	
Materials and Services			(144,878)		(210,235)		(355,113)	
Debt Service			(82,050)				(82,050)	
Capital Outlay			(6,018,294)				(6,018,294)	
Contingency						(200,000)	(200,000)	
Total Combined Beginning Balance	1,375,000	5,695,557	(6,245,222)	0	(454,833)	(200,000)	170,502	(7,070,557)
Sewer Fund								
Revenues	2,344,175	1,559,184					3,903,359	
Personal Services					(286,020)		(286,020)	
Materials and Services			(338,677)		(145,531)		(484,208)	
Debt Service			(910,382)				(910,382)	
Capital Outlay			(400,000)				(400,000)	
Contingency						(200,000)	(200,000)	
Total	2,344,175	1,559,184	(1,649,059)	0	(431,551)	(200,000)	1,622,749	(3,903,359)
Total	**5,329,375**	**11,600,661**	**(13,451,560)**	**1,039,852**	**(1,039,851)**	**(650,000)**	**2,828,477**	**(17,969,888)**

Total Revenues **17,969,888**

Total Expenses **17,969,888**

PROPOSED BUDGET FISCAL YEAR 2022-2023

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

Total Revenues **17,103,837**

Total Expenses **17,103,837**

LB-1 By Fund	Sum of FY 2021 Actuals	Sum of FY 2022 Actuals	Sum of FY 2023 Adopted	Sum of FY 2024 PROPOSED	Sum of FY 2025 Projected	Sum of FY 2026 Projected	Sum of FY 2027 Projected	Sum of FY 2028 Projected
001 General	**(0)**	**0**	**(0)**	**0**	**0**	**(0)**	**(0)**	**0**
000 NonDepartmental	**1,212,107**	**1,301,723**	**1,514,737**	**1,372,903**	**1,343,114**	**1,382,477**	**1,423,181**	**1,465,204**
2 Fees, License, Permit, Fines, Assessment, Service Charges	310,608	295,254	384,540	401,403	368,264	378,427	389,054	400,098
3 Grants, Gifts, Donation	50,265	129,937	188,984	25,000	-	-	-	-
6 All Other	11,476	16,039	50,000	26,500	27,250	28,023	28,818	29,638
7 Current Year Property Tax	839,757	860,493	891,213	920,000	947,600	976,028	1,005,309	1,035,468
001 Administration	**(694,856)**	**(813,844)**	**(881,047)**	**(833,240)**	**(863,283)**	**(894,097)**	**(926,084)**	**(959,579)**
1 Personal Services	(464,936)	(556,296)	(639,999)	(595,975)	(619,814)	(644,607)	(670,391)	(697,206)
2 Materials and Services	(229,920)	(257,548)	(241,048)	(237,265)	(243,469)	(249,491)	(255,693)	(262,373)
5 Transfers In	-	-	-	-	-	-	-	-
002 Facility Management	**(85,675)**	**(130,749)**	**(92,840)**	**(118,850)**	**(93,305)**	**(94,031)**	**(94,779)**	**(95,549)**
2 Materials and Services	(66,610)	(79,028)	(82,840)	(92,100)	(93,305)	(94,031)	(94,779)	(95,549)
3 Capital Outlay	(19,064)	(51,721)	(10,000)	(26,750)	-	-	-	-
006 Planning	**(84,447)**	**(140,595)**	**37,567**	**7,557**	**(79,988)**	**(116,202)**	**(85,109)**	**(99,564)**
1 Personal Services	(39,857)	(59,748)	(64,218)	(76,476)	(79,507)	(82,659)	(85,938)	(89,347)
2 Fees, License, Permit, Fines, Assessment, Service Charges	129,324	209,039	227,900	200,147	118,829	87,489	127,712	118,820
2 Materials and Services	(173,914)	(289,886)	(126,115)	(116,114)	(119,310)	(121,031)	(126,883)	(129,037)
3 Grants, Gifts, Donation	-	-	-	-	-	-	-	-
015 Police	**(573,970)**	**(690,459)**	**(870,945)**	**(832,126)**	**(857,885)**	**(878,699)**	**(909,389)**	**(925,313)**
1 Personal Services	(499,393)	(590,054)	(697,502)	(707,702)	(735,290)	(763,238)	(793,047)	(819,049)
2 Fees, License, Permit, Fines, Assessment, Service Charges	56,035	40,178	44,305	35,605	36,757	37,955	39,200	40,494
2 Materials and Services	(121,137)	(141,410)	(177,498)	(171,429)	(172,752)	(176,816)	(178,941)	(170,777)
3 Capital Outlay	(10,850)	-	(55,000)	(12,000)	(10,000)	-	-	-
3 Grants, Gifts, Donation	1,374	827	14,750	23,400	23,400	23,400	23,400	24,020
020 Municipal Court	**(2,886)**	**(843)**	**(42,914)**	**(46,272)**	**(51,033)**	**(51,597)**	**(52,071)**	**(53,065)**
1 Personal Services	(109,476)	(116,477)	(123,422)	(127,532)	(132,593)	(137,857)	(143,331)	(149,025)
2 Fees, License, Permit, Fines, Assessment, Service Charges	134,419	141,883	123,548	120,700	122,700	125,700	130,700	135,700
2 Materials and Services	(27,829)	(26,249)	(43,040)	(39,440)	(41,140)	(39,440)	(39,440)	(39,740)
027 Economic Dev	**17,060**	**(33,930)**	**(55,922)**	**(12,200)**	**28,400**	**28,250**	**29,200**	**29,128**
1 Personal Services	-	(32,819)	(30,142)	-	-	-	-	-
2 Fees, License, Permit, Fines, Assessment, Service Charges	34,733	46,492	47,200	46,500	50,000	50,000	51,000	51,000
2 Materials and Services	(17,673)	(46,495)	(86,980)	(58,700)	(21,600)	(21,750)	(21,800)	(21,872)
3 Capital Outlay	-	(8,635)	(86,000)	-	-	-	-	-
3 Grants, Gifts, Donation	-	7,527	100,000	-	-	-	-	-
050 Park Fund	**(42,083)**	**(54,364)**	**(30,826)**	**(33,450)**	**(33,775)**	**(54,300)**	**(34,650)**	**(34,800)**
2 Fees, License, Permit, Fines, Assessment, Service Charges	375	865	1,800	2,500	2,500	2,500	2,500	2,500
2 Materials and Services	(27,919)	(32,290)	(22,626)	(35,950)	(36,275)	(36,800)	(37,150)	(37,300)
3 Capital Outlay	(14,539)	(22,939)	(10,000)	-	-	(20,000)	-	-
050 Parks Capital	**(64,386)**	**29,473**	**342,300**	**223,359**	**(111,188)**	**32,349**	**(75,335)**	**34,019**
2 Fees, License, Permit, Fines, Assessment, Service Charges	37,797	65,466	556,889	568,825	134,171	35,300	35,145	37,137
2 Materials and Services	(1,899)	(11,695)	(11,589)	(12,966)	(2,859)	(2,951)	(2,980)	(3,118)
3 Capital Outlay	(100,285)	(24,298)	(203,000)	(332,500)	(242,500)	-	(107,500)	-
400 PW Admin	**(414,385)**	**(526,389)**	**(612,928)**	**(613,685)**	**(638,232)**	**(663,762)**	**(690,312)**	**(717,925)**
1 Personal Services	(414,385)	(526,389)	(612,928)	(613,685)	(638,232)	(663,762)	(690,312)	(717,925)
500 Allocation	**639,700**	**782,934**	**878,804**	**1,039,852**	**1,076,929**	**1,115,352**	**1,155,174**	**1,196,444**
6 All Other	639,700	782,934	878,804	1,039,852	1,076,929	1,115,352	1,155,174	1,196,444
600 Debt	**(19,878)**	**(30,665)**	**(30,150)**	**(29,700)**	**(29,250)**	**(28,800)**	**(28,350)**	**(32,900)**

LB-1 By Fund	Sum of FY 2021 Actuals	Sum of FY 2022 Actuals	Sum of FY 2023 Adopted	Sum of FY 2024 PROPOSED	Sum of FY 2025 Projected	Sum of FY 2026 Projected	Sum of FY 2027 Projected	Sum of FY 2028 Projected
4 Debt Service	(19,878)	(30,665)	(30,150)	(29,700)	(29,250)	(28,800)	(28,350)	(32,900)
800 Contingency	-	-	**(200,000)**	**(150,000)**	**(150,000)**			-
6 Contingency	-	-	(200,000)	(150,000)	(150,000)			-
900 Fund Balance Change	**113,700**	**307,708**	**44,164**	**25,852**	**459,498**	**223,058**	**288,524**	**193,900**
1 Beginning Fund Balance	860,277	746,577	705,000	650,000	774,148	464,650	241,592	46,932
7 Unappropriated Ending Fund Balance and Reserves	(746,577)	(438,869)	(660,836)	(624,148)	(314,650)	(241,592)	46,932	146,968
003 Street	**(0)**	-	**(0)**	**(0)**	**0**	**(0)**	**0**	**1,239,881**
000 General	**341,206**	**479,514**	**559,400**	**442,900**	**720,908**	**480,580**	**740,525**	**496,698**
2 Fees, License, Permit, Fines, Assessment, Service Charges	239,241	418,641	457,000	440,500	468,508	478,180	488,125	494,298
3 Grants, Gifts, Donation	99,979	59,047	100,000	-	250,000	-	250,000	-
6 All Other	1,985	1,826	2,400	2,400	2,400	2,400	2,400	2,400
001 Administration	**(366,634)**	**(387,343)**	**(422,545)**	**(316,642)**	**(562,878)**	**(389,316)**	**(545,979)**	**(302,895)**
1 Personal Services	(77,469)	(85,458)	(102,021)	(57,462)	(59,760)	(62,151)	(64,637)	(67,222)
2 Materials and Services	(233,043)	(204,126)	(320,524)	(219,180)	(473,117)	(227,165)	(481,342)	(235,672)
3 Capital Outlay	(56,122)	(97,759)	-	(40,000)	(30,000)	(100,000)	-	-
5 Transfers In	-	-	-		-	-	-	-
023 Street Capital	**35,709**	**50,121**	**265,082**	**(439,630)**	**541,049**	**16,961**	**44,428**	**44,050**
2 Fees, License, Permit, Fines, Assessment, Service Charges	35,461	80,549	266,504	278,592	36,237	37,106	39,455	39,095
2 Materials and Services	(1,531)	-	(173,270)	(48,570)	(688)	(645)	(527)	(545)
3 Capital Outlay	(4,341)	(34,946)	(1,630,000)	(1,923,500)	-	(425,000)	-	-
3 Grants, Gifts, Donation	-	-	-	748,348	-	400,000	-	-
4 Resources from Bonds and Other Debt	-	-	1,800,000	500,000	500,000	-	-	-
6 All Other	6,120	4,518	1,848	5,500	5,500	5,500	5,500	5,500
600 Debt	-	-	**(150,000)**	**(135,750)**	**(286,277)**	**(284,936)**	**(280,146)**	**(277,659)**
4 Debt Service	-	-	(150,000)	(135,750)	(286,277)	(284,936)	(280,146)	(277,659)
800 Contingency	-	-	**(200,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
6 Contingency	-	-	(200,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
900 Fund Balance Change	**(10,281)**	**(142,292)**	**(51,937)**	**549,122**	**(312,802)**	**276,710**	**141,172**	**1,379,688**
1 Beginning Fund Balance	804,996	815,277	896,000	960,200	511,078	923,880	747,170	705,997
7 Unappropriated Ending Fund Balance and Reserves	(815,277)	(957,569)	(947,937)	(411,078)	(823,880)	(647,170)	(605,998)	673,691
004 Water	**0**	-	**(0)**	-	**0**	**0**	**(0)**	**0**
000 General	**819,765**	**912,664**	**914,250**	**975,000**	**1,015,760**	**1,056,070**	**1,097,993**	**1,140,593**
2 Fees, License, Permit, Fines, Assessment, Service Charges	818,514	909,364	909,750	975,000	1,014,760	1,055,070	1,096,993	1,139,593
6 All Other	1,251	3,300	4,500	-	1,000	1,000	1,000	1,000
001 Administration	**(382,133)**	**(350,511)**	**(415,181)**	**(561,098)**	**(581,394)**	**(602,836)**	**(625,313)**	**(650,161)**
1 Personal Services	(133,419)	(114,692)	(143,932)	(244,598)	(254,382)	(264,557)	(275,139)	(286,145)
2 Materials and Services	(201,561)	(235,819)	(271,249)	(316,500)	(327,012)	(338,278)	(350,173)	(364,016)
3 Capital Outlay	(47,153)	-	-		-	-	-	-
024 Water Capital	**828,840**	**(92,852)**	**(967,252)**	**(1,336,350)**	**50,859**	**35,304**	**36,694**	**37,394**
2 Fees, License, Permit, Fines, Assessment, Service Charges	53,568	53,835	164,694	222,262	32,329	33,623	34,947	35,613
2 Materials and Services	(13,844)	(6,695)	(12,728)	(38,613)	116	181	247	281
3 Capital Outlay	(824,053)	(444,975)	(4,022,500)	(6,018,294)	(2,183,086)	-	-	-
4 Resources from Bonds and Other Debt	1,608,962	302,570	2,902,500	4,496,795	2,200,000	-	-	-
6 All Other	4,208	2,413	782	1,500	1,500	1,500	1,500	1,500
600 Debt	**(949,696)**	**(166,650)**	**(332,150)**	**(82,050)**	**(284,800)**	**(482,400)**	**(400,000)**	**(400,000)**
4 Debt Service	(949,696)	(166,650)	(332,150)	(82,050)	(284,800)	(482,400)	(400,000)	(400,000)
800 Contingency	-	-	**(200,000)**	**(200,000)**	**(200,000)**	**(200,000)**	**(200,000)**	**(200,000)**

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001 General	(0)	0	(0)	0	0	(0)	(0)	0
000 NonDepartmental	1,212,107	1,301,723	1,514,737	1,372,903	1,343,114	1,382,477	1,423,181	1,465,204
001-000-400200 Current Taxes	839,757	860,493	891,213	920,000	947,600	976,028	1,005,309	1,035,468
001-000-400300 Delinquent Taxes	4,777	12,718	35,000	25,000	25,750	26,523	27,318	28,138
001-000-401000 State Pool Interest	6,699	3,321	15,000	1,500	1,500	1,500	1,500	1,500
001-000-402010 State Shared Revenue	23,207	23,153	15,640	23,500	24,205	24,931	25,679	26,449
001-000-402200 State Cigarette Taxes	1,267	1,127	1,050	950	950	950	950	920
001-000-402250 State Liquor Taxes	26,185	25,228	25,450	26,675	27,000	27,810	28,644	29,504
001-000-403100 Power Company Franchise Fee	160,365	144,963	198,000	175,000	180,250	185,658	191,227	196,964
001-000-403150 Power Company Franchise License	43,054	44,238	42,500	59,100	60,873	62,699	64,580	66,518
001-000-403200 Gas Company Franchise Fee	20,307	22,046	26,000	32,000	32,960	33,949	34,967	36,016
001-000-403300 Cable TV/Broadband Franchise Fee	6,581	7,798	8,008	8,200	8,446	8,699	8,960	9,229
001-000-403400 Telephone Franchise	3,362	3,025	3,500	3,100	3,193	3,289	3,387	3,489
001-000-403500 Garbage Franchise Fee	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-000-404040 Impound Fees	460	-	500	-	-	-	-	-
001-000-404042 Business License	3,930	4,130	4,000	3,500	3,605	3,713	3,825	3,939
001-000-404400 Land Use Filing Fees	3,000	-	-	2,500	2,500	2,500	2,500	2,500
001-000-404487 COVID Relief Fund Grant	50,000	-	-	-	-	-	-	-
001-000-404488 American Rescue Plan	-	129,937	129,937	-	-	-	-	-
001-000-404492 CRRSAA Grant	-	-	59,047	-	-	-	-	-
001-000-404493 Broadband Grant - Fiber Cosortium	-	-	-	25,000	-	-	-	-
001-000-404495 Lease Revenue	6,864	-	6,864	5,775	5,775	5,775	5,775	5,775
001-000-404500 Sign Application Fee	-	-	325	1,000	1,000	1,000	1,000	1,000
001-000-404600 SDC Admin. Fees	3,814	8,484	44,703	50,403	7,807	7,754	7,859	8,095
001-000-408200 Oregon CLG Grant	265	-	-	-	-	-	-	-
001-000-410910 Dog License Fees	-	293	500	200	200	200	200	200
001-000-498100 Lien Search	1,375	1,250	1,500	1,500	1,500	1,500	1,500	1,500
001-000-498200 Police Confiscation Forfeiture	-	-	1,500	1,500	1,500	1,500	1,500	1,500
001-000-499000 Other Receipts	2,838	7,519	2,500	4,500	4,500	4,500	4,500	4,500
001 Administration	(694,856)	(813,844)	(881,047)	(833,240)	(863,283)	(894,097)	(926,084)	(959,579)
001-001-500500 City Administrator 1FTE	(98,401)	(109,040)	(120,045)	(112,320)	(116,813)	(121,485)	(126,345)	(131,399)
001-001-501100 Finance Director 1 FTE 2021	(79,398)	(84,661)	(91,500)	(82,620)	(85,925)	(89,362)	(92,936)	(96,654)
001-001-501400 City Recorder 1 FTE	(68,001)	(73,344)	(80,441)	(85,968)	(89,407)	(92,983)	(96,702)	(100,570)
001-001-501500 Office Administration .6 FTE	(54,167)	(36,886)	(41,582)	(24,050)	(25,012)	(26,012)	(27,053)	(28,135)
001-001-501550 Utility Billing Specialist 1.0 FTE	-	(43,616)	(47,300)	(57,607)	(59,911)	(62,308)	(64,800)	(67,392)
001-001-501700 Emergency Management	-	-	-	-	-	-	-	-
001-001-501900 Severance/Vacation Pay/Adjust	(3,167)	(2,487)	(1,500)	(1,500)	(1,560)	(1,622)	(1,687)	(1,755)
001-001-502000 Workers' Compensation	(18,363)	(10,210)	(23,795)	(13,500)	(14,040)	(14,602)	(15,186)	(15,793)
001-001-503000 FICA/Medicare	(21,935)	(25,693)	(28,807)	(26,666)	(27,733)	(28,842)	(29,996)	(31,195)
001-001-504000 Health Insurance/Dental/Life/LTD/HRA	(68,495)	(98,408)	(115,461)	(109,000)	(113,360)	(117,894)	(122,610)	(127,515)
001-001-505000 PERS Retirement	(48,833)	(71,090)	(80,918)	(74,392)	(77,368)	(80,462)	(83,681)	(87,028)
001-001-506000 Unemployment Insurance/STT	(4,092)	(668)	(7,830)	(7,585)	(7,888)	(8,204)	(8,532)	(8,873)
001-001-506500 Workers Benefit Fund	(85)	(193)	(820)	(767)	(798)	(830)	(863)	(897)
001-001-510000 Office Expense	(7,931)	(6,625)	(8,000)	(6,500)	(6,760)	(6,963)	(7,172)	(7,459)
001-001-510020 Public Meeting Expense	(3,368)	(18,597)	(19,000)	(14,500)	(15,080)	(15,532)	(15,998)	(16,638)
001-001-510050 Council/Committee/commission Train	(259)	-	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,560)
001-001-510600 Audit	(19,200)	(28,799)	(30,680)	(27,000)	(27,810)	(28,644)	(29,504)	(30,389)
001-001-510800 Professional Services	(28,361)	(30,843)	(25,000)	(20,000)	(20,600)	(21,218)	(21,855)	(22,510)
001-001-510881 Legal	(15,245)	(22,346)	(22,500)	(15,000)	(15,000)	(15,000)	(15,000)	(1
001-001-510950 Liability Insurance	(23,900)	(26,338)	(27,040)	(34,000)	(35,360)	(36,421)	(37,513)	(3

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001-001-510951 Auto Insurance	(13,475)	(18,132)	(15,080)	(18,500)	(19,240)	(19,817)	(20,412)	(21,024)
001-001-510952 Property Insurance	(12,430)	(15,020)	(14,040)	(20,375)	(21,190)	(21,826)	(22,480)	(23,155)
001-001-510953 Cyber Security Insurance	(1,550)	(1,550)	(2,808)	(9,000)	(9,360)	(9,641)	(9,930)	(10,228)
001-001-513000 Bank Fees	(32,092)	(24,500)	(27,040)	(22,000)	(22,000)	(22,660)	(23,340)	(24,040)
001-001-514400 City Prosecutor	(8,758)	(11,620)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
001-001-522090 Mbrships, Dues & Subscriptions	(4,357)	(4,743)	(5,200)	(6,000)	(6,180)	(6,365)	(6,556)	(6,753)
001-001-522100 Travel, Education, Training	(1,248)	(4,003)	(5,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
001-001-522500 Employee Promotions and Incent	(2,029)	(2,299)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-001-522550 Employee Wellness Campaign	-	(956)	-	-	-	-	-	-
001-001-522570 Volunteer Appreciation	(366)	(503)	(520)	(750)	(750)	(750)	(750)	(750)
001-001-530000 Computer/Replacement Expense	(424)	(2,700)	(2,500)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-001-530100 LCOG IT Support Contract	(19,815)	(15,525)	(16,640)	(16,640)	(17,139)	(17,653)	(18,183)	(18,728)
001-001-542000 Miscellaneous	(2,618)	(17,221)	(1,500)	(500)	(500)	(500)	(500)	(500)
001-001-542010 COVID-19	(30,541)	(4,070)	-	-	-	-	-	-
001-001-557100 Advertising, Legal Notices	(1,952)	(1,158)	-	-	-	-	-	-
001-700-710030 Payroll Reimbursement	-	-	-	-	-	-	-	-
002 Facility Management	(85,675)	(130,749)	(92,840)	(118,850)	(93,305)	(94,031)	(94,779)	(95,549)
001-002-505650 Capital Outlay - Broadband Connection	-	-	-	(26,750)	-	-	-	-
001-002-505700 Capital Outlay - Council I-Pads	-	-	-	-	-	-	-	-
001-002-505800 Capital Outlay Computers	-	(6,457)	-	-	-	-	-	-
001-002-510100 Utilities	(9,177)	(10,836)	(11,440)	(14,500)	(14,935)	(15,383)	(15,845)	(16,320)
001-002-510450 Postage	(8,843)	(7,332)	(8,000)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
001-002-511000 Bathroom and Kitchen Supplies	(305)	(529)	(800)	(600)	(600)	(600)	(600)	(600)
001-002-522000 Telephone	(7,524)	(10,512)	(9,000)	(9,000)	(9,270)	(9,548)	(9,835)	(10,130)
001-002-522050 Network/Email/Backup	(5,770)	(12,022)	(10,400)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
001-002-523500 Copier Lease/Maint.	(7,710)	(6,834)	(7,200)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
001-002-530500 Finance Software	(17,493)	(19,952)	(20,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
001-002-582000 Building Maint, Supplies	(6,804)	(7,402)	(13,000)	(13,000)	(13,500)	(13,500)	(13,500)	(13,500)
001-002-588000 Records Storage	(2,985)	(3,609)	(3,000)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
001-002-603000 Capital Outlay City Hall	(19,064)	(45,264)	(10,000)	-	-	-	-	
006 Planning	(84,447)	(140,595)	37,567	7,557	(79,988)	(116,202)	(85,109)	(99,564)
001-006-403050 Electrical Permit Fees	10,430	6,107	19,219	16,515	12,566	12,566	7,190	7,190
001-006-404300 Building Permit Fees	59,749	52,110	146,756	144,356	66,928	38,928	80,928	74,723
001-006-404450 Planning Service Fees	33,677	82,248	25,000	15,000	15,000	15,000	15,000	15,000
001-006-404460 Surcharge Fee	5,764	5,182	6,014	8,500	8,500	8,500	8,500	8,500
001-006-404470 Technology Fee(3% of Permit Fees)	4,566	7,158	18,188	5,276	2,835	1,995	3,094	2,907
001-006-404480 STPG Reimbursement	3,638	-	-	-	-	-	-	-
001-006-405000 Historic Preservation Grant	11,500	3,000	4,723	2,500	5,000	2,500	5,000	2,500
001-006-406000 Bike Kiosk Grants-Travel Oregon/MPC	-	45,618	-	-	-	-	-	-
001-006-407500 TGM Planning Assistance Grant	-	-	-	-	-	-	-	-
001-006-408500 Fed MPO Reimb Planning (UPWP)	-	7,616	8,000	8,000	8,000	8,000	8,000	8,000
001-006-500000 Planner/Development Staff	-	(36,802)	(41,099)	-	-	-	-	-
001-006-501200 Planning/Development Manager	(29,412)		-	(51,078)	(53,121)	(55,246)	(57,456)	(59,754)
001-006-501900 Severance Pay/Vacation	-	(1,636)	(700)	(700)	(700)	(700)	(700)	(700)
001-006-502000 Workers' Compensation	(15)	(17)	(89)	(110)	(114)	(119)	(124)	(129)
001-006-503000 FICA/Medicare	(2,346)	(2,738)	(3,108)	(3,762)	(3,912)	(4,069)	(4,232)	(4,401)
001-006-504000 Health Insurance	(5,926)	(9,462)	(9,844)	(9,324)	(9,697)	(10,085)	(10,488)	(10,908)
001-006-504100 Life/STD Insurance	-	-	-	-	-	-	-	-
001-006-505000 PERS Retirement	(1,587)	(8,378)	(8,534)	(10,432)	(10,849)	(11,283)	(11,735)	(12,204)
001-006-506000 Unemployment Insurance/STT	(570)	(715)	(845)	(1,070)	(1,113)	(1,157)	(1,204)	
001-006-510000 Office Expense	(882)	(21)	(1,000)	(500)	(500)	(500)	(500)	

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001-006-510460 UGB Expense	-	-	-	-	-	-	-	-
001-006-510500 Inspection Permit Fees	(58,078)	(73,917)	(70,596)	(80,400)	(84,420)	(88,641)	(93,073)	(97,727)
001-006-510530 Building Permit Surcharge	-	(11,576)	(5,096)	(6,014)	(5,690)	(5,690)	(4,610)	(4,610)
001-006-510800 Professional Serv	(28,310)	(88,629)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
001-006-510870 Planner - LCOG	(48,783)	(21,526)	(20,000)	-	-	-	-	-
001-006-510880 City Attorney	(8,005)	(1,910)	(7,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
001-006-513000 Bank Fees	(2,825)	(4,503)	-	(7,500)	(5,000)	(5,000)	(5,000)	(5,000)
001-006-522100 Travel, Education, Training	(237)	(307)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
001-006-530001 Historic Preservation Expense (Granted)	(2,540)	(3,018)	(4,723)	(2,500)	(5,000)	(2,500)	(5,000)	(2,500)
001-006-530060 Storm Water Master Plan	(1,140)	-	-	-	-	-	-	-
001-006-530085 TGM Grant Expense	-	-	-	-	-	-	-	-
001-006-530090 Build Out Scenario	(11,241)	(15,166)	-	-	-	-	-	-
001-006-530100 Bike Kiosk Expense	(3,111)	(67,368)	-	-	-	-	-	-
001-006-533080 Transportation System Plan	(8,250)	(250)	-	-	-	-	-	-
001-006-557100 Advertising, Legal Notices	(513)	(1,695)	(1,000)	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)
015 Police	(573,970)	(690,459)	(870,945)	(832,126)	(857,885)	(878,699)	(909,389)	(925,313)
001-015-406200 Police Training Fees	2,574	-	2,575	2,575	2,652	2,732	2,814	2,898
001-015-406375 Bureau of Justice Vest Grant	-	-	4,000	4,000	4,000	4,000	4,000	4,000
001-015-406400 Police Donations	-	7	-	-	-	-	-	-
001-015-406600 Police CHETT Program Donations	1,374	720	950	500	500	500	500	500
001-015-410800 Shop with a Cop	200	2,175	1,700	1,000	1,000	1,000	1,000	1,000
001-015-485200 Police Reserve Officer Revenue	-	100	800	900	900	900	900	900
001-015-486000 Partner Agency Reimbursements	42,716	7,493	5,000	5,000	5,000	5,000	5,000	5,000
001-015-486100 Harrisburg Patrol	10,545	30,240	26,880	26,880	27,955	29,073	30,236	31,446
001-015-486200 USMS- Sex Offenders	-	-	1,000	7,500	7,500	7,500	7,500	7,800
001-015-486300 ODOT Traffic Safety Grant	-	-	8,000	8,000	8,000	8,000	8,000	8,320
001-015-486350 ODOT Truck Inspection	-	-	-	2,500	2,500	2,500	2,500	2,500
001-015-486400 UO World Games	-	-	8,000	-	-	-	-	-
001-015-498000 Fingerprinting Fees	-	270	150	150	150	150	150	150
001-015-500400 Chief of Police	(100,684)	(101,992)	(110,150)	(117,084)	(121,767)	(126,638)	(131,704)	(136,972)
001-015-500540 Police Officer-Universal #2	-	(213,267)	(72,890)	(78,787)	(81,938)	(85,216)	(88,625)	(92,170)
001-015-500540 Police Officer-Universal #3	-	-	(77,018)	(80,920)	(84,157)	(87,523)	(91,024)	(94,665)
001-015-500540 Police Sargent	(171,427)	-	(98,149)	(105,452)	(109,670)	(114,057)	(118,619)	(123,364)
001-015-500580 Reserve Police	-	-	(1,500)	(1,500)	(1,560)	(1,500)	(1,560)	(1,622)
001-015-500590 Other Agency Patrols	-	-	(5,000)	(5,000)	(5,200)	(5,000)	(5,200)	(5,408)
001-015-501500 Police Clerk	(55,655)	(60,196)	(49,667)	(53,173)	(55,300)	(57,512)	(59,812)	(62,205)
001-015-501900 Severance/Vacation Pay	(8,662)	(2,301)	(2,500)	(2,500)	(2,600)	(2,500)	(2,600)	(2,704)
001-015-503000 FICA/Medicare	(24,131)	(27,949)	(30,966)	(31,872)	(33,147)	(34,473)	(35,852)	(37,286)
001-015-504000 Health/Dental/Life/LTD/HRA	(85,614)	(93,379)	(125,542)	(108,238)	(112,568)	(117,070)	(121,753)	(126,623)
001-015-505000 PERS Retirement	(48,945)	(86,113)	(91,321)	(95,190)	(98,998)	(102,958)	(107,076)	(111,359)
001-015-506000 Unemployment Insurance/STT	(4,169)	(4,750)	(8,417)	(9,066)	(9,429)	(9,806)	(10,198)	(10,606)
001-015-506050 Workers Benefit Fund	(106)	(107)	(882)	(920)	(957)	(986)	(1,025)	(1,066)
001-015-506100 USMS- Sex Offenders	-	-	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(2,500)
001-015-506200 ODOT Traffic Safety	-	-	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
001-015-506250 ODOT Truck Inspection	-	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
001-015-506300 UO World Games	-	-	(8,000)	-	-	-	-	-
001-015-510000 Office Expense	(1,447)	(1,225)	(3,120)	(1,500)	(1,545)	(1,591)	(1,639)	(1,688)
001-015-510200 Equipment Repair, Maintenance	(2,755)	(2,459)	(7,176)	(8,000)	(8,240)	(8,487)	(8,742)	(9,004)
001-015-510250 Equipment Non-Capital	(8,626)	(9,280)	(14,664)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
001-015-510500 Uniforms Expense	(1,749)	(3,836)	(8,320)	(8,570)	(8,827)	(9,092)	(9,365)	(
001-015-510505 Bulletproof Vest Purchases (Grant)	-	(860)	(4,000)	(4,120)	(4,244)	(4,371)	(4,502)	(

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001-015-510510 Photo, Crime Scene & Evidence	(307)	(539)	(4,160)	(4,285)	(4,414)	(4,546)	(4,682)	(4,823)
001-015-510550 Community Outreach Program	(1,417)	(1,538)	(3,120)	(3,214)	(3,310)	(3,410)	(3,512)	(3,617)
001-015-510880 City Attorney	-	-	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,236)
001-015-510999 Canine Program	(7)	-	(520)	(550)	(550)	(550)	(550)	(550)
001-015-516200 Dispatch Contract	(65,240)	(64,890)	(64,890)	(66,000)	(66,000)	(68,000)	(68,000)	(69,000)
001-015-522010 Cellular Phone	(3,702)	(5,861)	(3,952)	(4,500)	(4,635)	(4,774)	(4,917)	(5,065)
001-015-522100 Travel, Education, Training	(3,464)	(3,040)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
001-015-525000 Gasoline, Diesel Fuel	(11,553)	(16,965)	(15,000)	(15,450)	(15,914)	(16,391)	(16,883)	(6,000)
001-015-530000 Computer Expense	(2,850)	(1,862)	(1,720)	(2,400)	(1,720)	(1,720)	(1,720)	(1,720)
001-015-531000 Vehicle Maintenance	(8,240)	(9,335)	(8,000)	(8,240)	(8,487)	(8,742)	(9,004)	(9,274)
001-015-535000 MDT Support & Service	-	-	(2,496)	(1,200)	(1,236)	(1,273)	(1,311)	(1,351)
001-015-536400 Shop With Cop Program Expense	-	(1,211)	(1,456)	(1,500)	(1,545)	(1,591)	(1,639)	(1,688)
001-015-536700 Investigation Expense	(707)	(1,816)	(3,120)	(1,500)	(1,545)	(1,591)	(1,639)	(1,688)
001-015-536800 Psychological Testing	(1,086)	(410)	(2,288)	(1,000)	(1,030)	(1,061)	(1,093)	(1,126)
001-015-540000 Police CHETT Program Expenses	(134)	(177)	(832)	(900)	(927)	(955)	(983)	(1,013)
001-015-542000 Miscellaneous	-	-	(2,392)	(1,000)	(1,030)	(1,061)	(1,093)	(1,126)
001-015-585200 Reserve Officer Program	(472)	(481)	(1,664)	(1,800)	(1,854)	(1,910)	(1,967)	(2,026)
001-015-588700 Contract Services 2	(7,380)	(14,750)	(12,000)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)
001-015-588800 Community Assistance	-	-	(2,600)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-015-588900 Wellness Program	-	(875)	(2,808)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-015-601000 Capital Outlay Equipment)	(10,850)	-	-	(12,000)	-	-	-	-
001-015-601100 Capital Outlay - Fleet/Equipment	-	-	(55,000)	-	(10,000)	-	-	-
020 Municipal Court	(2,886)	(843)	(42,914)	(46,272)	(51,033)	(51,597)	(52,071)	(53,065)
001-020-405000 Fines and Bails	69,813	97,515	80,000	85,000	87,000	90,000	95,000	100,000
001-020-405010 Fines & Bail - Agency Collect.	63,050	42,747	42,848	35,000	35,000	35,000	35,000	35,000
001-020-405100 Fines Transfer from Other	1,408	1,421	200	200	200	200	200	200
001-020-406000 Court Fees	148	200	500	500	500	500	500	500
001-020-501700 Court Administrator	(63,357)	(70,457)	(71,615)	(75,131)	(78,136)	(81,262)	(84,512)	(87,893)
001-020-501900 Severance/Vacation	(1,278)	1,148	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-020-502000 Workers' Benefit	(20)	(23)	(154)	(160)	(166)	(173)	(180)	(187)
001-020-503000 FICA/Medicare	(4,597)	(5,130)	(5,417)	(5,534)	(5,755)	(5,986)	(6,225)	(6,474)
001-020-504000 Health /Dental/Life/LTD/HRA	(25,211)	(25,644)	(27,261)	(27,112)	(28,196)	(29,324)	(30,497)	(31,717)
001-020-504100 Life/STD Insurance	-	-	-	-	-	-	-	-
001-020-505000 PERS Retirement	(14,169)	(15,422)	(16,503)	(17,030)	(17,711)	(18,420)	(19,156)	(19,923)
001-020-506000 Unemployment Insurance/STT	(844)	(949)	(1,472)	(1,565)	(1,628)	(1,693)	(1,760)	(1,831)
001-020-510000 Office Expense	(1,934)	(1,521)	(2,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-020-510800 Professional Services	-	-	(2,500)	(500)	(500)	(500)	(500)	(500)
001-020-510880 City Attorney	-	-	(150)	(150)	(150)	(150)	(150)	(150)
001-020-510920 Interpreter	(59)	-	(550)	(550)	(550)	(550)	(550)	(550)
001-020-513000 Bank Fees	(2,664)	(2,824)	(1,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
001-020-513300 Jury, Witness Fees	(211)	(16)	(800)	(800)	(800)	(800)	(800)	(800)
001-020-514500 Municipal Judge	(7,950)	(8,900)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
001-020-516000 Court Appointed Attorney	(3,665)	(396)	(6,000)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
001-020-516200 Court Software	(7,922)	(10,081)	(10,000)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)
001-020-516500 Jail Beds Springfield	(600)	-	(3,300)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
001-020-522090 Mbrships, Dues & Subscriptions	(538)	(373)	(600)	(300)	(300)	(300)	(300)	(600)
001-020-522100 Travel, Education, Training	(119)	(1,358)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
001-020-523500 Copier /Printer Lease and Service	-	(180)	(540)	(540)	(540)	(540)	(540)	(540)
001-020-530000 Computer Expense	(1,569)	-	-	-	(1,700)	-	-	-
001-020-588000 Records Storage	(600)	(600)	(600)	(600)	(600)	(600)	(600)	
027 Economic Dev	17,060	(33,930)	(55,922)	(12,200)	28,400	28,250	29,200	

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001-025-402500 Transient Room Tax	19,033	28,228	22,200	22,000	23,000	23,000	24,000	24,000
001-025-402600 Tourism Funds	15,700	17,964	20,000	22,000	22,000	22,000	22,000	22,000
001-025-402800 IOOF Building Rental Income	-	300	5,000	2,500	5,000	5,000	5,000	5,000
001-025-402900 Preserving Oregon Grant2	-	7,277	20,000	-	-	-	-	-
001-025-403000 Oregon Main Street Projects	-	250	80,000	-	-	-	-	-
001-025-500000 Technical Assistant - Economic Develop	-	(26,847)	(24,717)	-	-	-	-	-
001-025-501900 Severance Pay/Vacation	-	(807)	(200)	-	-	-	-	-
001-025-502000 Workers Compensation	-	(12)	(50)	-	-	-	-	-
001-025-503000 FICA/Medicare	-	(1,941)	(1,500)	-	-	-	-	-
001-025-504000 Health Insurance	-	(450)	(600)	-	-	-	-	-
001-025-505000 PERS Retirement	-	(2,471)	(2,566)	-	-	-	-	-
001-025-506000 Unemployment Insurance/STT	-	(291)	(508)	-	-	-	-	-
001-025-510450 Postage	(713)	(1,041)	(1,680)	(1,500)	(1,600)	(1,750)	(1,800)	(1,872)
001-025-522220 Promotion of City/Tourism/Marketing	(9,965)	(10,353)	(12,500)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
001-025-522230 Tourism - Funding to Chamber	(495)	(15,000)	-	-	-	-	-	-
001-025-522250 Oregon Rain	(5,000)	(5,000)	(5,000)	-	-	-	-	-
001-025-522270 IOOF Building Lease	(1,500)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
001-025-522280 IOOF Preservation Project	-	(2,333)	(20,000)	-	-	-	-	-
001-025-522295 Main Street Projects	-	(768)	(31,000)	-	-	-	-	-
001-025-522300 Travel Education & Training	-	-	(1,000)	-	-	-	-	-
001-025-522310 Office Supplies	-	-	(500)	-	-	-	-	-
001-025-522320 Membership Dues & Subscriptions	-	-	(300)	-	-	-	-	-
001-025-522340 Website Design/Upgrade	-	-	(500)	-	-	-	-	-
001-025-522350 Event Materials & Services	-	-	(2,000)	-	-	-	-	-
001-025-522360 Professional Fees	-	-	(500)	-	-	-	-	-
001-025-601000 IOOF Building Upgrades	-	(8,635)	(86,000)	-	-	-	-	-
001-025-710000 Oregon Main Street - ARPA FUND OUT	-	-	-	(37,200)	-	-	-	-
050 Park Fund	(42,083)	(54,364)	(30,826)	(33,450)	(33,775)	(54,300)	(34,650)	(34,800)
001-050-401060 Park Donations	-	130	1,000	1,000	1,000	1,000	1,000	1,000
001-050-402050 Park User Fees	375	735	800	1,500	1,500	1,500	1,500	1,500
001-050-510810 Landscape Contract Services	(1,089)	(2,997)	(2,080)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
001-050-511000 Restroom Supplies	(1,244)	(1,385)	(1,661)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-050-511200 Power Consumption	-	(426)	(1,560)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
001-050-511300 Supplies/Gravel	(3,013)	(1,285)	(1,800)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-050-522100 Travel, Education, Training	-	-	-	-	-	-	-	-
001-050-525000 Gasoline, Diesel Fuel	(353)	(5,660)	(1,750)	(2,000)	(2,200)	(2,600)	(2,900)	(3,000)
001-050-526000 Safety Equipment and Supplies	(506)	(1,179)	(650)	(700)	(750)	(800)	(800)	(800)
001-050-526500 Tools & Equipment	(1,799)	(1,846)	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
001-050-530200 Equipment Rental	(348)	(770)	(175)	(200)	(225)	(250)	(250)	(250)
001-050-531000 Vehicle, Equipment Maintenance	(1,037)	(675)	(1,100)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)
001-050-531500 Building Maintenance	(113)	(192)	(1,500)	(2,000)	(2,050)	(2,100)	(2,150)	(2,200)
001-050-533000 Materials, Supplies	(8,392)	(12,544)	(8,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
001-050-585300 Urban Forestry	-	-	(350)	(350)	(350)	(350)	(350)	(350)
001-050-588700 Contract Services	(10,026)	(3,331)	-	-	-	-	-	-
001-050-601000 Capital Outlay -Parks Equipment	(14,539)	(12,939)	(5,000)	-	-	(20,000)	-	-
001-050-601100 Capital Outlay -Parks Projects	-	(10,000)	(5,000)	-	-	-	-	-
050 Parks Capital	(64,386)	29,473	342,300	223,359	(111,188)	32,349	(75,335)	34,019
001-051-401000 Interest Income	524	-	300	-	-	-	-	-
001-051-401010 Interest Income SDC	-	269	814	1,000	1,000	1,000	1,000	1,000
001-051-404000 Parks Improvement SDC	37,273	65,197	189,575	235,325	33,171	34,300	34,145	[illegible]
001-051-404200 Other Receipts	-	-	-	-	-	-	-	

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
001-051-404500 Oregon Small Cities Grant - ORPD	-	-	216,200	332,500	100,000	-	-	-
001-051-405000 OPRD Community Grant	-	-	150,000	-	-	-	-	-
001-051-510100 SDC Administrative Fees (5% of Loan Pay)	-		(237)	(11,766)	(1,659)	(1,715)	(1,707)	(1,807)
001-051-510800 Professional Services	(1,899)	(11,695)	(1,248)	(1,200)	(1,200)	(1,236)	(1,273)	(1,311)
001-051-513000 Bank Fees	(0)	0	(104)	-	-	-	-	-
001-051-544020 SDC Analysis	-	-	(10,000)	-	-	-	-	-
001-051-603000 Engineering	-	-	-	-	(7,500)	-	(7,500)	-
001-051-610001 Capital Const. Coburg Loop Seg 4	(1,167)	(13,789)	-	-	(35,000)	-	-	-
001-051-620000 Capital Outlay - Coburg Creek	-		-	-	(100,000)	-	(100,000)	-
001-051-620002 Capital Outlay Johnny Diamond	(99,118)		-	-	-	-	-	-
001-051-620003 Capital Outlay - Pavilion Park Plaza	-	(10,509)	(203,000)	(332,500)	(100,000)	-	-	-
400 PW Admin	(414,385)	(526,389)	(612,928)	(613,685)	(638,232)	(663,762)	(690,312)	(717,925)
001-400-500200 Public Works Director	(86,132)	(94,854)	(94,693)	(106,772)	(111,043)	(115,485)	(120,104)	(124,908)
001-400-500210 Public Works Operator Supervisor (1)	(65,684)	(65,601)	(86,732)	(78,025)	(81,146)	(84,392)	(87,768)	(91,278)
001-400-500310 Public Works Operator I &2- (4)	(122,184)	(180,564)	(212,181)	(230,269)	(239,480)	(249,059)	(259,021)	(269,382)
001-400-503000 FICA/Medicare	(20,365)	(25,130)	(29,770)	(31,872)	(33,147)	(34,473)	(35,852)	(37,286)
001-400-504000 Health/Dental/Life/LIT	(69,753)	(86,928)	(96,724)	(83,412)	(86,748)	(90,218)	(93,827)	(97,580)
001-400-505000 PERS Retirement	(46,144)	(68,016)	(83,888)	(73,634)	(76,579)	(79,643)	(82,828)	(86,141)
001-400-506000 Unemployment/STT	(4,005)	(5,161)	(8,092)	(8,715)	(9,064)	(9,426)	(9,803)	(10,195)
001-400-506050 Workers Benefit Fund	(118)	(135)	(848)	(986)	(1,025)	(1,066)	(1,109)	(1,153)
500 Allocation	639,700	782,934	878,804	1,039,852	1,076,929	1,115,352	1,155,174	1,196,444
001-500-500010 Overhead Allocation	299,697	395,643	423,968	451,772	465,325	479,285	493,663	508,473
001-500-510000 PW Personal Services Allocation	340,003	387,291	454,836	588,080	611,603	636,067	661,510	687,971
600 Debt	(19,878)	(30,665)	(30,150)	(29,700)	(29,250)	(28,800)	(28,350)	(32,900)
001-000-499100 Loan Proceeds	579,569	-	-	-	-	-	-	-
001-001-510100 City Hall Purchase Interest (Summit)	(19,591)	-	-	-	-	-	-	-
001-001-510101 City Hall Purchase Principle (Summit)	(579,856)	-	-	-	-	-	-	-
001-001-510102 City Hall Bonded Debt Interest (FF&C)	-	(15,599)	(15,150)	(14,700)	(14,250)	(13,800)	(13,350)	(12,900)
001-001-510103 City Hall Bonded Debt Principle (FF&C)	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(20,000)
001-002-510500 LID Assessment (Debt)	-	(66)	-	-	-	-	-	-
800 Contingency	-	-	(200,000)	(150,000)	(150,000)			-
001-800-801000 Operating Contingency - Emergency Res.	-	-	(200,000)	(150,000)	(150,000)			-
900 Fund Balance Change	113,700	307,708	44,164	25,852	459,498	223,058	288,524	193,900
001-000-400100 Beginning Fund Balance	860,277	746,577	705,000	650,000	774,148	464,650	241,592	46,932
001-900-950000 Unappropriated Ending Balance	(746,577)	(438,869)	(484,246)	(342,294)	(152,125)	(54,767)	190,402	276,575
001-900-950003 Restricted for Park SDC	-		(176,590)	(281,854)	(162,525)	(186,825)	(143,470)	(129,607)
Grand Total	(0)	0	(0)	0	0	(0)	(0)	0

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
003 Street	(0)	-	(0)	(0)	0	(0)	0	1,239,881
000 General	341,206	479,514	559,400	442,900	720,908	480,580	740,525	496,698
003-000-401000 State Pool Interest	1,985	1,826	2,400	2,400	2,400	2,400	2,400	2,400
003-000-402445 City Fuel Taxes	125,177	177,614	170,000	170,000	175,100	180,353	185,764	191,336
003-000-402450 State Street Taxes	99,917	107,621	120,000	105,000	127,308	131,127	135,061	135,061
003-000-406500 Street Tree Utility Fees	13,243	12,909	14,500	13,000	13,100	13,200	13,300	13,400
003-000-407000 Transportation Utility Fee	-	112,160	152,000	152,000	152,500	153,000	153,500	154,000
003-000-480100 ODOT Grant	99,979	59,047	100,000	-	250,000	-	250,000	-
003-000-499000 Other Receipts	904	8,337	500	500	500	500	500	500
001 Administration	(366,634)	(387,343)	(422,545)	(316,642)	(562,878)	(389,316)	(545,979)	(302,895)
003-001-510500 Uniform Expense	(815)	(681)	(854)	(900)	(900)	(927)	(955)	(975)
003-001-510710 Emergency Street Repair	-	-	-	-	-	-	-	-
003-001-510800 Professional Services	(30,817)	(10,409)	(1,560)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
003-001-512000 Street Tree Purchase	(648)	-	(1,456)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
003-001-512010 Monitoring Services	-	-	-	-	-	-	-	-
003-001-512020 Street Tree Maintenance	(9,407)	(8,015)	(15,600)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
003-001-522010 Cellular Phone	(1,160)	(1,109)	(1,404)	(1,500)	(1,560)	(1,622)	(1,687)	(1,755)
003-001-522100 Travel, Education, Training	(195)	(117)	(728)	(750)	(780)	(803)	(828)	(852)
003-001-525000 Gasoline, Diesel Fuel	(2,478)	(5,244)	(3,240)	(3,500)	(3,800)	(4,160)	(4,550)	(5,000)
003-001-526000 Safety Equipment & Supplies	(638)	(1,268)	(1,165)	(1,200)	(1,248)	(1,285)	(1,324)	(1,364)
003-001-526500 Tools & Equipment	(1,070)	(1,739)	(832)	(857)	(891)	(918)	(946)	(974)
003-001-530200 Equipment Rental	(70)	(262)	(988)	(1,018)	(1,059)	(1,090)	(1,123)	(1,157)
003-001-531000 Vehicle, Equipment Maintenance	(2,345)	(3,485)	(1,872)	(2,000)	(2,080)	(2,142)	(2,207)	(2,273)
003-001-531500 Building Maintenance	-	-	(1,560)	(1,600)	(1,664)	(1,714)	(1,765)	(1,818)
003-001-532000 Street Maintenance	(8,253)	(15,152)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
003-001-532050 Street Overlay/Reconstruction Projects	(2,000)	(46,111)	-	-	-	(100,000)	-	-
003-001-532051 CAPITAL OUTLAY- Van Duyn S/W	(3,194)	(51,648)	-	-	-	-	-	-
003-001-533000 Materials, Supplies	(5,858)	(7,979)	(5,000)	(6,000)	(6,200)	(6,400)	(6,600)	(6,800)
003-001-583000 Street Lighting	(11,030)	(14,072)	(13,500)	(16,000)	(16,200)	(16,400)	(16,600)	(16,800)
003-001-585300 Urban Forestry	-		(350)	(350)	(350)	(350)	(350)	(350)
003-001-589200 Street Repair - SCA Grant Projects	(92,496)	(15,365)	(100,000)	-	(250,000)	-	(250,000)	-
003-001-603000 Capital Outlay - Street Fleet/Equipment	(50,928)	-	-	(40,000)	(30,000)	-	-	-
003-500-500050 Street Personal Services Allocation	(77,469)	(85,458)	(102,021)	(57,462)	(59,760)	(62,151)	(64,637)	(67,222)
003-500-500060 Overhead Allocation	(65,762)	(119,229)	(120,415)	(96,005)	(98,885)	(101,852)	(104,907)	(108,054)
003-700-xxxxxx Transfer in From General Fund	-	-	-		-	-	-	-
023 Street Capital	35,709	50,121	265,082	(439,630)	541,049	16,961	44,428	44,050
003-023-401000 Interest Income	3,242	-	1,668	-	-	-	-	-
003-023-401010 Interest Income SDC	2,878	4,518	180	5,500	5,500	5,500	5,500	5,500
003-023-404002 Trans Improvement SDC	35,461	80,549	266,504	278,592	36,237	37,106	39,455	39,095
003-023-405000 Grant Funding - MPC Federal-LC Swap	-	-	-	748,348	-	400,000	-	-
003-023-406000 Bond Purchase - Street Repairs	-	-	1,800,000	500,000	500,000	-	-	-
003-023-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(329)	13,930	1,812	1,855	1,973	1,955
003-023-510800 Professional Fees	(1,000)	-	(2,841)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
003-023-513000 Bank Fees	-	-	(100)	-	-	-	-	-
003-023-530060 Storm Water Master Plan	-	-	(20,000)	(60,000)	-	-	-	-
003-023-544000 Project Engineering	(531)	-	(140,000)	-	-	-	-	-
003-023-544020 SDC Analysis	-	-	(10,000)	-	-	-	-	-
003-023-601000 Capital Outlay - Fuel Island	(4,091)	-	-	(17,000)	-	-	-	
003-023-601100 Collector Street Project	(250)	(2,543)	-	(850,000)	-	-	-	

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
003-023-601200 Reconstruction - Roberts Road	-	(19,227)	(1,233,000)	-	-	-	-	-
003-023-601250 Reconstruction - Macy, Harrison, N. Will.		(13,176)		(800,000)	-	-	-	-
003-023-601260 Feasibility Study - Truck Route		-		-	-	(425,000)	-	-
003-023-601300 Coburg Industrial North- 10.27 Match MPC		-		(56,500)	-	-	-	-
003-023-601300 Reconstruction - Mckenzie St	-	-	(297,000)	-	-	-	-	-
003-023-601400 Public Works Shop	-	-	(100,000)	(200,000)	-	-	-	-
600 Debt	-	-	(150,000)	(135,750)	(286,277)	(284,936)	(280,146)	(277,659)
003-600 Street Debt Service (future)		-		-	(150,000)	(150,000)	(150,000)	(150,000)
003-600-510000 OTIB Loan Principal	-	-	(150,000)	(114,400)	(114,400)	(114,400)	(114,400)	(114,400)
003-600-510500 OTIB Loan Interest		-	-	(21,350)	(21,877)	(20,536)	(15,746)	(13,259)
800 Contingency	-	-	(200,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
003-800-801000 Operating Contingency/Emergency Res.	-	-	(200,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
900 Fund Balance Change	(10,281)	(142,292)	(51,937)	549,122	(312,802)	276,710	141,172	1,379,688
003-000-400100 Beginning Fund Balance	804,996	815,277	896,000	960,200	511,078	923,880	747,170	705,997
003-900-950000 Unappropriated Ending Balance	(815,277)	(957,569)	(335,231)	(399,078)	(811,880)	(634,810)	(593,267)	686,441
003-900-950001 Reserve For Tree Maintenance	-	-	(11,581)	(12,000)	(12,000)	(12,360)	(12,731)	(12,750)
003-900-950003 Restricted for Street SDC	-	-	(601,125)	-	-	-	-	-
Grand Total	(0)	-	(0)	(0)	0	(0)	0	1,239,881

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
004 Water	0	-	(0)	-	0	0	(0)	0
000 General	819,765	912,664	914,250	975,000	1,015,760	1,056,070	1,097,993	1,140,593
004-000-401000 State Pool Interest	443	5,622	1,000	-	1,000	1,000	1,000	1,000
004-000-402100 Water Meter Installation Fee	1,958	3,848	6,500	5,000	5,000	5,000	5,000	5,000
004-000-402300 Water User Fees	816,088	899,894	901,250	969,000	1,007,760	1,048,070	1,089,993	1,133,593
004-000-403250 Water Deposits	25	-	1,000	1,000	1,000	1,000	1,000	-
004-000-498100 Lien Search Fees	-	-	-	-	-	-	-	-
004-000-499000 Other Receipts- Brass Return	1,251	3,300	4,500	-	1,000	1,000	1,000	1,000
001 Administration	(382,133)	(350,511)	(415,181)	(561,098)	(581,394)	(602,836)	(625,313)	(650,161)
004-001-510000 Office Expense	(1,945)	(307)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
004-001-510250 Emergency Repairs	(16,077)	(11,473)	(10,000)	(11,000)	(12,000)	(12,000)	(12,000)	(13,000)
004-001-510500 Uniform Expense	(720)	(1,241)	(854)	(1,000)	(1,000)	(1,000)	(1,050)	(1,050)
004-001-510800 Professional Services	(2,217)	(7,459)	(3,500)	(3,750)	(4,000)	(4,300)	(4,300)	(4,300)
004-001-510880 City Attorney	-	-	(1,650)	(1,700)	(1,700)	(1,750)	(1,750)	(1,750)
004-001-511200 Pump Station Power	(34,732)	(33,151)	(38,617)	(42,090)	(43,350)	(47,250)	(51,500)	(56,140)
004-001-522010 Cellular Phone	(1,235)	(1,109)	(1,934)	(1,500)	(1,500)	(1,550)	(1,550)	(1,600)
004-001-522090 Mbrships, Dues & Subscriptions	(900)	(940)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
004-001-522100 Travel, Education, Training	-	(92)	-	(450)	(570)	(590)	(610)	(630)
004-001-523200 Water Analysis	(3,362)	(2,270)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)
004-001-525000 Gas, Oil and Fuel	(5,055)	(5,393)	(5,832)	(6,400)	(7,000)	(7,600)	(8,284)	(9,000)
004-001-526000 Safety Equipment & Supplies	(709)	(1,981)	(800)	(900)	(1,000)	(1,100)	(1,100)	(1,200)
004-001-526500 Tools & Equipment- Spend Brass Return 22	(1,905)	(1,015)	(5,000)	(1,600)	(1,700)	(1,800)	(1,800)	(1,900)
004-001-530200 Equipment Rental	-	(57)	(750)	(775)	(800)	(800)	(800)	(825)
004-001-531000 Vehicle, Equipment Maintenance	(2,876)	(1,639)	(2,750)	(2,750)	(2,850)	(2,500)	(2,700)	(2,800)
004-001-531500 Building Maintenance, Supplies	(807)	(344)	(4,400)	(4,450)	(4,500)	(4,500)	(4,500)	(4,500)
004-001-533000 Materials, Supplies	(16,227)	(17,877)	(14,100)	(14,500)	(14,800)	(14,800)	(14,800)	(14,900)
004-001-534000 Water Meter Replacement	-	-	-	-	-	-	-	-
004-001-534100 Backflow Program	-	(681)	(1,500)	-	-	-	-	-
004-001-588500 Certifications, Membership Dues	(2,434)	(1,063)	(4,300)	(4,300)	(4,500)	(4,500)	(4,500)	(4,600)
004-001-588700 Service Contracts	(4,887)	(7,080)	(3,300)	(3,400)	(3,500)	(3,500)	(3,500)	(3,500)
004-001-601000 Capital Outlay -	-	-	-		-	-	-	-
004-001-635000 Hand Held Meter Replacement	(10,215)	-	-		-	-	-	-
004-001-670020 Capital Outlay - Equipment	(36,938)	-	-		-	-	-	-
004-500-500050 Public Works Personal Services	(133,419)	(114,692)	(143,932)	(244,598)	(254,382)	(264,557)	(275,139)	(286,145)
004-500-500060 Overhead Allocation	(105,473)	(140,647)	(166,261)	(210,235)	(216,542)	(223,038)	(229,729)	(236,621)
024 Water Capital	828,840	(92,852)	(967,252)	(1,336,350)	50,859	35,304	36,694	37,394
004-024-401010 Interest Income SDC	4,208	2,413	782	1,500	1,500	1,500	1,500	1,500
004-024-404004 Water Improvement SDC	53,568	53,835	164,694	222,262	32,329	33,623	34,947	35,613
004-024-405050 Regional Solutions Loan Proceeds	840,866	302,570	2,902,500	4,496,795	2,200,000		-	-
004-024-405100 Loan Proceeds	768,096	-	-		-	-	-	-
004-024-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(188)	(11,113)	1,616	1,681	1,747	1,781
004-024-510800 Professional Services	(13,845)	(6,695)	(2,500)	(2,500)	(1,500)	(1,500)	(1,500)	(1,500)
004-024-513000 Bank Fees	0	-	(40)	-	-	-	-	-
004-024-544020 SDC Analysis	-	-	(10,000)	-	-	-	-	-
004-024-544030 Water Conservation Plan	-	-	-	(25,000)	-	-	-	-
004-024-601400 Public Works Shop	-	-	(200,000)	(530,000)	-	-	-	-
004-024-603000 Engineering Water Project	(72,995)	(86,690)	(410,000)	-	-	-	-	-
004-024-603100 East Side Water Line/I-5 Bore/Trans	(335,575)	(105,617)	(1,500,000)	-	-	-	-	
004-024-603200 Production Well Property/Development	(368,431)	(24,887)	(1,242,500)	(83,124)	-	-	-	

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
004-024-603300 Water Infrastructure Upgrades/Updates	(13,289)	-	(120,000)	(4,996,795)	-	-	-	-
004-024-603300 Well 1 & 2 Rehabilitation		(204,706)		(408,375)	-	-		-
004-024-603400 Reservoir Development/Rehab	(33,763)	(23,075)	(550,000)		(2,183,086)		-	-
600 Debt	(949,696)	(166,650)	(332,150)	(82,050)	(284,800)	(482,400)	(400,000)	(400,000)
004-001-510500 LID Assessment DEBT	-	-	-	-	-	-	-	-
004-600-510300 1999 Bond Principal Due Feb	-	-	-	-	-	-	-	-
004-600-510350 Proj G01001 Principal Due Dec	(459,557)	-	-	-	-	-	-	-
004-600-510360 Proj G01001 Interest Due Dec	(24,447)	-	-	-	-	-	-	-
004-600-510380 Proj B01003 Principal Due Dec Pay off 23	(254,455)	-	-	-	-	-	-	-
004-600-510390 Proj B01003 Interest Due Dec Pay off 23	(13,537)	-	-	-	-	-	-	-
004-600-510400 Water Bonded Debt Interest (FF&C)	(11,600)	(16,650)	(12,150)	(7,050)	(4,800)	(2,400)	-	-
004-600-510410 Water Bonded Debt Principal (FF&C)	(170,000)	(150,000)	(170,000)	(75,000)	(80,000)	(80,000)	-	-
004-600-510500 Business Oregon Water Debt Service	-	-	(150,000)	-	(200,000)	(400,000)	(400,000)	(400,000)
004-600-513000 Bank Admin Charges	(16,100)	-	-		-	-	-	-
800 Contingency	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
004-800-801000 Operating Contingency -Emergency Res.	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
900 Fund Balance Change	(316,776)	(302,651)	1,000,333	1,204,498	(425)	193,861	90,625	72,175
004-000-400100 Beginning Fund Balance	1,098,076	1,414,852	1,567,000	1,375,000	370,502	570,927	577,066	686,441

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
005 Sewer	(0)	-	(0)	-	0	(0)	(0)	(0)
000 General	836,203	844,919	951,900	870,000	896,210	922,691	949,967	977,561
005-000-401000 Interest Income	212	162	500	-	500	500	500	-
005-000-404480 Homeland Security Grant	-	-	95,000	-	-	-	-	-
005-000-480000 Wastewater Fee	834,526	843,658	852,600	857,000	882,710	909,191	936,467	964,561
005-000-480500 Sewer Easement Fee	315	375	3,800	500	500	500	500	500
005-000-499000 Other Receipts	808	-	-	2,500	2,500	2,500	2,500	2,500
005-028-401000 SP Interest Income	342	724	-	10,000	10,000	10,000	10,000	10,000
001 Administration	(485,490)	(522,230)	(595,349)	(686,943)	(709,326)	(746,335)	(770,379)	(794,010)
005-001-505600 Homeland Security - Fuel Island	-	-	-	-	-	-	-	-
005-001-510000 Office Expense	(1,718)	(628)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
005-001-510250 Emergency Repairs	(27,309)	(14,285)	(16,500)	(16,500)	(18,000)	(18,500)	(19,000)	(19,500)
005-001-510500 Uniform Expense	(1,451)	(1,256)	(854)	(880)	(915)	(943)	(971)	(1,000)
005-001-510800 Professional Services	(30,726)	(3,842)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
005-001-510880 City Attorney	(124)	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
005-001-511200 Electricity	(38,060)	(39,216)	(42,640)	(44,772)	(46,563)	(47,960)	(49,399)	(50,881)
005-001-513350 Professional Dues	(220)	-	(27)	-	-	-	-	-
005-001-513360 Certifications, Memberships and Dues	(3,503)	(2,903)	(3,400)	(3,500)	(3,600)	(3,700)	(3,700)	(3,800)
005-001-522010 Cellular Phone	(1,235)	(1,109)	(1,288)	(1,500)	(1,500)	(1,550)	(1,600)	(1,650)
005-001-522090 Membership, Dues & Subscrpt	(1,550)	(1,820)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
005-001-522100 Travel, Education, Training	-	(92)	-	-	-	-	-	-
005-001-525000 Gas, Oil, Fuel Expense	(6,706)	(5,393)	(4,536)	(4,900)	(5,340)	(5,820)	(6,340)	(6,910)
005-001-525210 Waste Analysis	(7,651)	(8,496)	(3,744)	(5,500)	(6,000)	(6,250)	(6,500)	(6,750)
005-001-526000 Safety Equipment and Supplies	(1,183)	(2,107)	(1,700)	(975)	(1,050)	(1,150)	(1,150)	(1,150)
005-001-526500 Tools & Equipment	(1,282)	(1,389)	(8,000)	(8,000)	(8,250)	(8,500)	(9,000)	(9,500)
005-001-530200 Equipment Rental	(243)	(260)	(1,030)	(1,040)	(1,050)	(1,060)	(1,060)	(1,070)
005-001-531000 Vehicle Maintenance	(5,020)	(2,209)	(3,000)	(3,100)	(3,200)	(2,500)	(2,750)	(3,000)
005-001-531500 Building Maintenance, Supplies	(3,903)	(2,474)	(1,850)	(2,000)	(2,250)	(2,500)	(2,750)	(3,000)
005-001-531700 Easement Recording	(488)	-	(2,500)	(2,500)	(2,600)	(2,600)	(2,600)	(2,700)
005-001-532300 Printing and Ads	-	-	(500)	(500)	(500)	(500)	(500)	(500)
005-001-533000 Materials, Supplies	(10,980)	(18,394)	(12,500)	(13,000)	(13,400)	(13,500)	(13,500)	(13,600)
005-001-533100 Chemicals	(19,104)	(29,354)	(32,780)	(33,775)	(34,000)	(34,000)	(34,000)	(35,000)
005-001-540010 Tank Maintenance/In house pumping	(35,013)	(45,834)	(54,000)	(54,000)	(54,000)	(71,000)	(74,000)	(74,000)
005-001-540015 Monitoring Services	(16,685)	(12,521)	(23,500)	(24,000)	(24,500)	(25,000)	(25,000)	(25,500)
005-001-540020 Plant Equipment Maintenance	(1,313)	(622)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
005-001-540200 Lab Supplies	(5,448)	(2,498)	(10,000)	(10,000)	(10,250)	(10,500)	(10,750)	(11,000)
005-001-588700 Service Contracts	(3,399)	(2,620)	(3,825)	(3,950)	(4,000)	(4,050)	(4,050)	(4,100)
005-001-601000 Capital Outlay Fleet/Equipment	(3,600)	-	-	-	-	-	-	-
005-500-500050 Sewer Personal Services Allocation	(129,115)	(187,141)	(208,883)	(286,020)	(297,461)	(309,359)	(321,734)	(334,603)
005-500-500060 Overhead Allocation	(128,462)	(135,767)	(137,292)	(145,531)	(149,897)	(154,394)	(159,026)	(163,796)
027 Sewer Cap	52,925	69,583	7,569	(212,589)	(201,423)	49,290	(351,875)	(351,703)
005-027-401000 Wastewater Improvement SDC	50,620	69,971	268,647	265,696	46,264	46,943	45,833	45,997
005-027-401010 Wastewater SDC Interest	5,773	3,685	2,862	2,500	2,500	2,500	2,500	2,500
005-027-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	(1,440)	(13,285)	2,313	2,347	2,292	2,300
005-027-510200 Capital Outlay -Premier RV Tanks	-	(4,073)	(50,000)	-	(250,000)	-	-	-
005-027-510800 Professional Services	(3,468)	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
005-027-544020 SDC Analysis	-	-	(10,000)	-	-	-	-	-
005-027-544030 Waste Water Facilities Plan		-		(65,000)	-	-	-	-
005-027-600500 Plant Expansion	-	-	-	-	-	-	(400,000)	(400,000)
005-027-601400 Public Works Shop	-	-	(200,000)	(400,000)	-	-	-	
028 Sewer Debt	(486,059)	(445,347)	(484,767)	(491,894)	(488,674)	(485,064)	(481,298)	(499,7

CITY OF COBURG
ADOPTED BUDGET 2023-2024

	HISTORICAL DATA			BUDGET	PROJECTED			
	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 PROPOSED	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
005-028-401050 LID Assessment	186,964	90,811	53,517	45,988	20,000	-	-	-
005-028-402030 Funding from URA - Debt Reserve	400,000	375,000	375,000	375,000	375,000	400,000	400,000	400,000
005-028-402040 Loan Proceeds In - DEQ	8,805,123	-	-	-	-	-	-	-
005-028-402050 Loan Proceeds In - US BANK	5,928,538	-	-	-	-	-	-	-
005-028-510000 LID Administration	-	-	-	-	-	-	-	-
005-028-510881 Legal Fees	-	(144)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
005-028-513000 Bank Fees	-	-	-	-	-	-	-	-
005-028-530411 Loan R23041 Principal	(634,833)	-	-	-	-	-	-	-
005-028-530412 Loan R23041 Interest	(11,141)	-	-	-	-	-	-	-
005-028-530421 Loan R23042 Principal	(7,302,429)	-	-	-	-	-	-	-
005-028-530422 Loan R23042 Interest	(102,599)	-	-	-	-	-	-	-
005-028-530442 Loan R23044 Principal	(1,121,060)	-	-	-	-	-	-	-
005-028-530443 Loan R23044 Interest	(10,370)	-	-	-	-	-	-	-
005-028-530445 Loan R23045 Interest (DEQ)	(93,521)	(72,070)	(67,452)	(37,188)	(34,462)	(31,712)	(28,939)	(26,142)
005-028-530446 Loan R23045 Principle (DEQ)	(291,134)	(535,924)	(540,542)	(545,201)	(549,900)	(554,640)	(559,420)	(564,241)
005-028-530447 Loan R23045 Fee	-	(42,570)	(39,890)	(62,793)	(34,462)	(31,712)	(28,939)	(43,327)