



# AGENDA

## CITY COUNCIL

91136 N Willamette Street

541-682-7852 | [coburgoregon.org](http://coburgoregon.org)

Tuesday, June 09, 2026 at 6:10 PM

The public may attend this meeting at City Hall or via Zoom. To participate via Zoom, you must pre-register with the city by 3 PM the day of the meeting. Council meetings are recorded and live-streamed at [www.coburgoregon.org](http://www.coburgoregon.org) (NO registration required). For questions, contact the City Recorder, Sammy Egbert, at [sammy.egbert@ci.coburg.or.us](mailto:sammy.egbert@ci.coburg.or.us) or 541-682-7852.

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

### ROLL CALL

### MAYOR COMMENTS

1. Appreciation and Recognition - Kohley

### AGENDA REVIEW

**PUBLIC COMMENT** (Sign up prior to meeting. Limit 3 minutes.)

**CONSENT AGENDA** (Councilors may remove an item from the "Consent" agenda for discussion by requesting such action prior to consideration.)

2. Minutes May 12, 2026, City Council Meeting
3. Minutes May 26, 2026, City Council Work Session

### SPECIAL GUEST

4. Coburg Loop Path Survey Presentation from U of O

### ORDINANCES AND RESOLUTIONS

#### 5. PUBLIC HEARING

**RESOLUTION 2026-12** A RESOLUTION CERTIFYING THE CITY OF COBURG'S ELIGIBILITY AND ELECTION TO RECEIVE STATE SHARED REVENUES FOR FY 2026-27

#### 6. RESOLUTION 2026-14 A RESOLUTION ADOPTING SUPPLEMENTAL BUDGET APPROPRIATIONS AND TRANSFER OF APPROPRIATIONS IN FISCAL YEAR 2025-26

#### 7. RESOLUTION 2026-15 A RESOLUTION ADOPTING THE SALARY AND CLASSIFICATION SCHEDULE FOR FISCAL YEAR 2025-26

#### 8. Budget Hearing

**RESOLUTION 2026-16** A RESOLUTION ADOPTING THE CITY OF COBURG BUDGET FOR FISCAL YEAR 2026-27, CREATING APPROPRIATIONS, SETTING THE TAX, IMPOSING THE TAX, AND CATEGORIZING THE TAX.

### CONTRACTS

9. Intergovernmental Agreement with Cottage Grove for Building Permit Program Services Addendum
10. Building Program Operating Plan Update

**COUNCIL ACTION ITEMS****ADMINISTRATIVE REPORTS**

11. City Administration Monthly Report
- [12.](#) Financial Monthly Report
13. Local Options Levy Timeline and Strategy

**LIAISON UPDATES AND COUNCIL COMMENTS****ADJOURNMENT**

*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](mailto:sammy.egbert@ci.coburg.or.us).*



April 24, 2026

Dear Ms. Kohley,

I want you to express my gratitude and that of other community members for making Coburg a more beautiful place. I recently received a letter from a resident of Coburg praising your efforts.

You were (and will continue to be) a driving force in the production of art that is enjoyed by the public. These include the painted quilt blocks, restoration of vintage Christmas decorations, to name just a few. It is noted that you contacted vendors for donations, organized teams of volunteers and hauled supplies to work sites. Your optimism and organizational skills have brought many projects to completion and will bring smiles to faces for years to come.

Thanks for all you do and for your willingness to share your time and talents with so many in Coburg.

With sincere appreciation,

A handwritten signature in cursive script that reads "Nancy Bell".

Nancy Bell  
Mayor



## MINUTES

### Coburg City Council Meeting

May 12, 2026 at 6:00 PM

Coburg City Hall

91136 N Willamette Street

**MEMBERS PRESENT:** Council President; Cathy Engebretson, John Lehmann, Donnie Myers, Claire Smith, Alan Wells (via ZOOM)

**MEMBERS ABSENT:** Mayor; Nancy Bell, Jaymason Bouwman

**GUESTS/STAFF PRESENT:** Adam Hanks, City Administrator; Sammy Egbert, City Recorder; Larry Larson, Coburg Police Chief, Megan Dompe; Coburg Main Street Director

**TRANSCRIBED BY:** Madison Balcom, Administrative Assistant

#### CALL TO ORDER

Council President, Cathy Engebretson called the City Council meeting to order at 6:02pm.

#### PLEDGE OF ALLEGIANCE

Cathy Engebretson led the Pledge of Allegiance.

#### ROLL CALL

City Recorder, Sammy Egbert called roll. A quorum was present.

#### MAYOR'S COMMENTS

Mayor Bell was unable to attend this meeting but provided a Council Memo for review.

#### AGENDA REVIEW

Ms. Egbert noted that their red folders include the City Administration Report and some reference handouts for the resolution.

#### PUBLIC COMMENT

There were no requests to publicly speak. There were no written statements received.

#### CONSENT AGENDA

There were no requests to remove an item from the consent agenda.

#### 2. Minutes from April 14, 2026 City Council meeting

#### 3. Budget Committee Appointments

**MOTION:** Councilor Lehmann, seconded by Councilor Smith, moved to approve the Consent Agenda as presented.

***The motion passed unanimously as 5:0, with Councilors Engebretson, Lehmann, Myers, Smith and Wells voting affirmatively, none opposed.***

## **SPECIAL GUEST**

### **4. Coburg Main Street Annual Report, Megan Dompe**

Ms. Dompe presented the annual report for Coburg Main Street which reviews the services provided to the City of Coburg and general tourism marketing and promotion for 2025/2026. Ms. Dompe answered any questions from council. Mr. Hanks also noted some information on the Transient Lodging Tax for Coburg, and how Coburg Main Street's tourism and marketing work within that.

Council had a few questions regarding the IOOF Hall lease and other service agreements, which Hanks said they will get to later in the meeting, on an upcoming agenda item.

## **ORDINANCES AND RESOLUTIONS**

### **5. RESOLUTION 2026-13 A RESOLUTION DEVELOPING A STRATEGY AND TIMELINE FOR COUNCIL CONSIDERING OF A LOCAL OPTIONS LEVY**

Mr. Hanks presented a staff report on Resolution 2026-13, reviewing the proposed timeline and considerations associated with pursuing a local option levy. Mr. Hanks explained that pursuing a timeline for a local option levy was a collective decision of the City Council and emphasized that it would remain a high priority over the coming months, likely pushing other projects back. Mr. Hanks stated that the topic would continue as a recurring agenda item at future City Council meetings to allow for ongoing discussion and updates.

Mr. Hanks responded to Council questions regarding the revenue collection process, proposed fee amounts, billing procedures, and anticipated timelines for receiving funds. Mr. Hanks also explained that the resolution will guide staff on what information and options should be brought back to Council for further consideration.

Councilors discussed concerns and expectations regarding the possible local option levy and the broader public engagement process. Mr. Hanks noted that final decisions related to the levy structure and implementation would ultimately be determined by Council and acknowledged that a range of differing opinions among Council members is expected throughout the process.

Mr. Hanks advised that there would not be sufficient time to place a local option levy on the November 2026 ballot but indicated that a May 2027 ballot measure could be feasible. Discussion also included how a potential levy could affect the current public safety fee, with Mr. Hanks noting that multiple approaches and possibilities remained under consideration by Council.

Mr. Hanks emphasized that preparing and executing a successful ballot measure requires significant time, planning, coordination, public outreach, advertising, and administrative work. Mr. Hanks explained that these efforts are necessary to ensure adequate public engagement, legal compliance, and community understanding throughout the ballot measure process.

**MOTION:** Councilor Myers moved, seconded by Councilor Smith, to approve Resolution 2026-13, A Resolution to develop a strategy and timeline for Council consideration of a Local Options Levy.

***The motion passed unanimously as 5:0, with Councilors Engebretson, Lehmann, Myers, Smith and Wells voting affirmatively, none opposed.***

## CONTRACTS

### 6. Coburg Main Street Annual Agreement for Services

Mr. Hanks provided a staff report, going over the agreement for services between the City and Coburg Main Street. The contract itself has not had any significant changes, other than the term extension and some language updates.

The agreement included:

- \$20,000 allocated for tourism services
- \$10,000 allocated for community engagement and communications
- Funding through transient lodging tax (TLT) revenues

**MOTION:** Councilor Smith moved, seconded by Councilor Myers, to approve the Agreement for Services between the City of Coburg and Coburg Main Street as presented.

***The motion passed unanimously as 5:0, with Councilors Engebretson, Lehmann, Myers, Smith and Wells voting affirmatively, none opposed.***

### 7. Lane County Sheriff's office Intergovernmental Agreement to provide Dispatch Services

Mr. Hanks explained that this agreement is an extension for a fourth year of dispatch services provided through the Lane County Sheriff's Office. Mr. Hanks noted that the agreement included a 3% cost increase for the current year, which was less than anticipated.

Mr. Hanks and Mr. Larson noted that the Coburg Police Department does not currently utilize in-vehicle internal CAD systems like some larger agencies. As a result, officers rely primarily on radio communications for dispatch services and coordination with the Lane County Sheriff's Office dispatch center. CPD is in process of launching that system, which makes it more professional and provides a better response.

Chief, Larry Larson went through the provided services within the contract, the many benefits of this service, the other agencies that Lane County Dispatch covers, and some statistics of calls for service.

**MOTION:** Councilor Lehmann moved, seconded by Councilor Myers, to approve the Lane County Intergovernmental Agreement for Fiscal Year 2026-27 in the amount of \$79,995 and authorize the City Administrator to execute the agreement.

***The motion passed unanimously as 5:0, with Councilors Engebretson, Lehmann, Myers, Smith and Wells voting affirmatively, none opposed.***

## ADMINISTRATIVE INFORMATION REPORTS

### 8. Monthly Administration Report

Mr. Hanks briefly went through the items in the report including Coleman Collector Street, traffic control changes at Coburg Road and Bottom Loop, Business Retention and Expansion Survey, Housing Capacity Analysis & Buildable Lands Inventory, current projects and contracts, and department activity and statistics.

### 9. Financial Report

The March Financial Report was provided. Mr. Hanks noted that March marks three quarters of the fiscal year, which is a great indicator of where they are in the financials and how it compares to budget targets. Hanks provided some further details on revenues, expenses, debt service and specific funds.

## LIAISON UPDATES AND COUNCIL COMMENTS

Ms. Engebretson thanked the public safety staff in Coburg for their service and hard work.

## ADJOURNMENT

Ms. Engebretson adjourned the meeting at 8:10 pm.

**APPROVED** by the City of Coburg City Council on this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Nancy Bell, Mayor of Coburg

**ATTEST:** \_\_\_\_\_  
Sammy L. Egbert, City Recorder



## MINUTES

### Coburg City Council Work Session

May 26, 2026 at 6:00 PM

Coburg City Hall

91136 N Willamette Street

**MEMBERS PRESENT:** Mayor; Nancy Bell, Cathy Engebretson, John Lehmann, Donnie Myers, Claire Smith, Jaymason Bouwman

**MEMBERS ABSENT:** Alan Wells

**GUESTS/STAFF PRESENT:** Adam Hanks, City Administrator; Sammy Egbert, City Recorder; Brian Harmon, Public Works Director

**TRANSCRIBED BY:** Madison Balcom, Administrative Assistant

#### CALL TO ORDER

Mayor Bell called the City Council Work Session to order at 6:04pm.

#### ROLL CALL

City Recorder, Sammy Egbert called roll. A quorum was present.

#### WORK SESSION DISCUSSION ITEMS

##### 1. Water Management and Conservation Plan Presentation

Mr. Hanks presented the City's Water Management and Conservation Plan, a state-required planning document that must be updated every five years. The plan focuses on water system operations, regulatory compliance, conservation, and water loss identification and reduction strategies.

Hanks mentioned that most systems have about 8-15% water loss, depending on many variables. Coburg's current water loss is on the higher side at approximately 18%, improved from levels above 20% in previous years. The City is continuing to work on lowering that number with the target being about 12%.

Council discussed conservation education efforts, particularly seasonal messaging aimed at reducing peak summer water demand. They also discussed the challenges associated with aging infrastructure, leak detection, meter accuracy, and system pressure management.

Mr. Hanks and Harmon noted that residential customers account for approximately 51% of metered water use, commercial and industrial customers approximately 46%, and governmental use is approximately 3%. They also talked about meter sizes, testing timeframes, and replacement costs.

Staff answered questions from council. The plan is undergoing final review and will return to Council for formal action at the July 7<sup>th</sup> Council meeting.

## **2. Local Option Levy Timeline and Strategy**

Mr. Hanks reviewed the provided memo, continuing the discussion regarding the future of a potential local option levy. Hanks reviewed the approved resolution and its components, and some notes following the May 12<sup>th</sup> City Council meeting. Included in the memo were some questions and discussion points to help guide council's discussion.

Mayor Bell voiced her concerns about the timing and trying to push it too quickly with their meeting schedule and the current economic state. Ms. Smith was also concerned about the time and money it would take to put a levy on the ballot, and whether that would be the best use of it at this point in time. Several councilors expressed support for maintaining the current \$20 Public Safety Support Fee while taking additional time to evaluate future revenue needs and funding alternatives.

Council members emphasized the importance of deliberate planning rather than rushing a ballot measure, improved communication with residents, providing clear information about service levels, costs, and funding options and ensuring residents have meaningful opportunities to participate in future discussions.

They also discussed the possibility of exploring Lane County Sheriff's Office contract options for comparison with current police services. Mr. Hanks noted that additional information would be gathered regarding service levels, costs, and availability of future contracts.

Council agreed to continue studying the local option levy and maintain the topic as a recurring agenda item, however, to focus on taking the necessary time to work on it and not rush the item, as well as communicating the process well with the community. Staff will continue to bring back information as it becomes available. Council mentioned creating a centralized information resource for council and public use regarding this topic.

Ms. Bell briefly discussed a League of Oregon Cities virtual land use planning workshop scheduled for June 24 and the possibility of coordinating participation for interested council members.

## **ADJOURNMENT**

Mayor Bell adjourned the meeting at 8:00 pm.

**APPROVED** by the City of Coburg City Council on this 9th day of June, 2026.

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Nancy Bell, Mayor of Coburg

**ATTEST:** \_\_\_\_\_  
 Sammy L. Egbert, City Recorder



## Resolution 2026-12

### State Shared Revenues for FY2026-27

| Meeting Date  | Staff Contact                                                 | Email                                                                                                                                                            |
|---------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| June 09, 2026 | Adam Hanks, City Administrator<br>Sammy Egbert, City Recorder | <a href="mailto:Adam.Hanks@coburgoregon.gov">Adam.Hanks@coburgoregon.gov</a><br><a href="mailto:Sammy.egbert@coburgoregon.gov">Sammy.egbert@coburgoregon.gov</a> |

#### SUMMARY AND REQUESTED COUNCIL ACTION

As a requirement of receiving State Revenue Sharing Funds for the upcoming fiscal year, a public hearing and approval of a resolution certifying both the City's eligibility and election/desire to receive State Shared Revenues must be held and approved prior to or concurrent with the adoption of the Annual Budget for the Fiscal Year. The attached resolution verifies the required actions have been taken to ensure eligibility and affirmatively states an election to receive State Shared Revenues for the 2025-26 Fiscal Year.

#### Suggested Motion

*I move to adopt resolution 2026-12, a resolution certifying the City of Coburg's eligibility and election to receive state shared revenues for FY 2026-27*

#### BACKGROUND

This is an annual resolution of the Council, as required by ORS 221.760 and ORS 221.770 in order to receive revenue disbursement from the State. The resolution certifies that the City qualifies for and elects to receive the funds from the State.

#### BUDGET / FINANCIAL IMPACT

The City of Coburg estimates projected shared state revenues based upon dollar amounts per capita and other distribution criteria published by the League of Oregon Cities in conjunction with the State of Oregon each spring. The City of Coburg receives funds in four areas of state shared revenues. The City budgeted estimate of State Shared Revenues is \$164, 000 for FY2026-27

##### General Fund

|                       |           |
|-----------------------|-----------|
| Cigarette Sales -     | \$ 1,000  |
| Liquor Sales -        | \$ 24,000 |
| State Shared Revenues | \$ 24,000 |

##### Street Fund

|                             |           |
|-----------------------------|-----------|
| Highway Trust Fund Revenues | \$115,000 |
|-----------------------------|-----------|

### **PUBLIC INVOLVEMENT**

A public hearing was noticed and held before the Budget Committee, allowing for public comment on the possible uses of State Revenue Sharing on May 5, 2026, 2025, and a second public hearing before the City Council was noticed for June 9, 2026, allowing for public comment on the proposed uses of State Revenue Sharing.

### **NEXT STEPS**

If approved, staff will take all steps necessary to carry out the intent of this resolution 2025-08, including transmitting a certified copy of this resolution to the State of Oregon, Department of Administrative Services, to establish the City's eligibility and election to receive distributions of state shared revenues for FY2026-27.

### **ATTACHMENTS**

1. Draft Resolution 2026-12

**RESOLUTION 2026-12****A RESOLUTION CERTIFYING THE CITY OF COBURG'S ELIGIBILITY AND ELECTION TO RECEIVE STATE SHARED REVENUES FOR FY 2026-27**

**WHEREAS**, a share of certain revenues of the State of Oregon is apportioned among and distributed to the cities in the state for general purposes; and

**WHEREAS**, City officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive shared revenues, such as from cigarette, gas, and liquor taxes, in accordance with Oregon Revised Statutes (ORS) 221.760, as well as from marijuana tax revenues in accordance with ORS 475B.759; and

**WHEREAS**, ORS 221.760 specifies that the officer responsible for disbursing the funds to cities under ORS 323.455, 366.785 to 366.820, and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants, according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

- 1) Police protection
- 2) Fire protection
- 3) Street construction, maintenance, and lighting
- 4) Sanitary sewer
- 5) Storm sewers
- 6) Planning, zoning, and subdivision control
- 7) One or more utility services

**WHEREAS**, ORS 475B.759(4)(a) specifies that a city which has an ordinance prohibiting a properly state-licensed marijuana retail, wholesale, processor, or production establishment is not eligible to receive a distribution of state marijuana tax revenue; and

**WHEREAS**, a city must hold a public hearing before the Budget Committee, allowing for public comment on the possible uses of State Revenue Sharing, and hold a second public hearing before the City Council, allowing for public comment on the proposed uses of State Revenue Sharing; and

**WHEREAS**, a city must elect to receive distributions under ORS 221.770 for the fiscal year by enactment of a resolution expressing that election; and

**WHEREAS**, it is in the City's best interest and so desires to receive state shared revenues and acknowledges that the required minimum number of services are offered by the City.

**THE CITY OF COBURG RESOLVES AS FOLLOWS:**

**Section 1.** That the City of Coburg is in Lane County, a county with a population in excess of 100,000, and hereby certifies that the City currently specifically provides the following four or more municipal services enumerated in Section 1 of ORS 221.760:

- Police protection
- Street construction, maintenance, and lighting
- Sanitary sewer
- Planning, zoning, and subdivision control
- Water utility services

**Section 2.** The City of Coburg hereby certifies that a properly noticed public hearing before the Budget Committee was held on May 5, 2026, allowing citizens to comment on the possible uses of State Revenue Sharing.

**Section 3.** The City of Coburg hereby certifies that a properly noticed public hearing before the City Council was held on June 9, 2026, during which citizens were allowed to comment on the proposed uses of State Revenue Sharing.

**Section 4.** That pursuant to ORS 221.760 and 221.770, by this resolution, both certifies the City's eligibility to receive FY 2026-27 state shared revenues, and elects to receive state shared revenues for FY 2026-27.

**Section 6.** The Budget Officer is authorized and directed to take all steps necessary to carry out the intent of this resolution, including transmitting a certified copy of this resolution to the State of Oregon, Department of Administrative Services, to establish the City's eligibility and election to receive distributions of state shared revenues for FY 2026-27.

**Section 8.** This resolution is effective upon adoption.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon, by a vote of \_\_\_\_ for and \_\_\_\_ against, this 9th day of June, 2026.

\_\_\_\_\_  
Nancy Bell, Mayor

ATTEST: \_\_\_\_\_  
Sammy L. Egbert, City Recorder



## Resolution 2026-14

### Authorizing a Supplementaion Budget and Transfers of Appropriations for FY25-26

| Meeting Date | Staff Contact                  | Email                                                                        |
|--------------|--------------------------------|------------------------------------------------------------------------------|
| June 9, 2026 | Adam Hanks, City Administrator | <a href="mailto:adam.hanks@coburgoregon.gov">adam.hanks@coburgoregon.gov</a> |

#### SUMMARY AND REQUESTED COUNCIL ACTION

Staff requests Council consideration and approval of Resolution 2026-14 to ensure budgetary compliance utilizing both a supplemental budget (new revenue and new appropriations) and transfer of appropriations in the General Fund and transfer of appropriation in the Water Fund. The transfers detailed below and within the draft resolution total \$225,000 overall across the four funds.

#### Suggested Motion

*I move to adopt Resolution 2026-14, "A Resolution Authorizing a Supplemental Budget and Transfers of appropriations in the City of Coburg's 2025-2026 Fiscal Year Budget."*

#### BACKGROUND

The annual budget process concludes with Council's adoption of the budget via a resolution that includes the setting of the property tax rate, its use and the appropriation of funds via resolution. This appropriation level become the maximum spending authority by assigned and authorized by the City Council.

Monthly Financial Reports are prepared and utilized by both staff and Council to monitor the financial condition of the City throughout the fiscal year. The final two pages of the Monthly Financial Report display the Budgetary Compliance table. As the end of the fiscal year nears, typically in April and May, staff closely monitors monthly expenditures against the appropriation levels and makes necessary operational adjustments as feasible to ensure the expenditure trendline stays below the total appropriation level set in the budget process.

#### Operations Related Transfers

The primary driver of the transfers relate to forecasts and prior structure of the cost allocations that occur between the general fund and the three operating funds. Many citywide costs are housed within the General Fund and allocated out on a percentage basis, typically using staff counts as a means of establishing an equitable share of the use of the goods or services by the operating funds. Examples of these costs include Citywide financial software, IT network support,

insurance, banking, city website, etc.

The Budget has contained a baseline transfer of \$150,000 from the operating funds to the General Fund to account for these goods and services (\$30,000 for Street Fund, \$60,000 each for the Water and Wastewater Funds)

This allocation has not kept pace with the shared expenses, and this budget transfer request addresses the additional costs rightfully attributable to the operating funds.

**Water Fund** – In addition to the cost allocation based transfers, the Water Fund experienced several unanticipated major maintenance/repair projects were required to be completed resulting in a \$60,000 transfer from contingency to operations to account for the expenditures.

It is important to note that both of these capital/operations transfers are required only because of the budget policy change made when the FY25 budget was developed, presented and adopted. Prior to FY25, the appropriations for the operations and maintenance budget and the capital budget were combined which allowed funds to be moved between operations and capital without the need for Council approval of budget transfers. The objective of the policy change was to clearly delineate annual operating costs from capital costs as each are calculated and funded differently within the City's rate models and only capital expenditures relate to loans/grants/debt service.

#### Supplemental Budget

A supplemental budget request differs from budget transfers as it increases the appropriation level that was originally established with the approval of the annual budget. This can only be done with a corresponding increase in revenue to fund the increased appropriation level.

The proposed supplemental budget resulted from a grant funded project within the fiscal year that staff originally anticipated would be housed, expended and reimbursed by Lane Council of Governments, who identified and assisted the City in the grant award for new and greatly enhanced network back-up hardware and software (immutable back-ups ensure nearly zero downtime associated with a cyber attack).

Ultimately the grant award was required to go directly through the City rather than LCOG. The payment of the invoice of just over \$18,000 (additional appropriation request) is accompanied by a reimbursement of the same amount (increase in revenue to the budget).

#### **RECOMMENDATION**

Staff recommends Council approval of the supplemental budget and the budget transfers to maintain compliance with Oregon budget law and ensure that the City's financials accurately reflect the use of funds for FY26.

#### **BUDGET / FINANCIAL IMPACT**

The budget transfers proposed will have an impact on the estimated beginning fund balances (carry forward) in the adopted FY27 Budget, but provide Council and staff with an accurate

baseline to further plan and implement updated methodologies for the Cost Allocation Plan that has already been initially discussed with the Finance/Audit Committee who will review and provide recommendations to Council in the coming months when it is brought forward for Council review and approval via resolution.

#### **PUBLIC INVOLVEMENT**

The need for budget transfers and a supplemental budget was discussed in prior Council meetings, most recently the May meeting when reviewing the March Financial Reports. The Finance/Audit Committee also had an in-depth agenda item discussion on the transfers and supplemental budget at its May 27, 2026 meeting.

#### **NEXT STEPS**

Upon approval, staff will make the transfers and supplemental budget within the City's general ledger software and will begin the process of balancing/closing the final month of the fiscal year (June) and concurrently close FY26 to prepare for the FY26 audit that is currently scheduled to begin in late August.

#### **ATTACHMENTS**

1. Draft Resolution 2026-14

## RESOLUTION 2026-14

### **A RESOLUTION ADOPTING SUPPLEMENTAL BUDGET APPROPRIATIONS AND TRANSFER OF APPROPRIATIONS IN FISCAL YEAR 2025-26**

**WHEREAS**, the City of Coburg “City” adopted its fiscal year 2025-2026 budget on June 10, 2025, in accordance with Oregon Local Budget Law; and

**WHEREAS**, Oregon Revised Statutes (ORS) 294.471(1)(a) authorizes a supplemental budget when an occurrence or condition arises that was not ascertained at the time of preparing the original budget or a prior supplemental budget and that requires a change in financial planning; and

**WHEREAS**, the City received grant funds in the amount of \$18,000, which were not anticipated in the adopted FY 2025-26 budget and therefore require appropriation through a supplemental budget; and

**WHEREAS**, notice of the proposed supplemental budget was published in the *Register Guard* on June 2, 2026, in compliance with the Local Budget Law and at least five days prior to the public hearing; and

**WHEREAS**, ORS 294.63 authorizes the governing body of a municipal corporation to transfer budget appropriations between existing categories within the same fund by resolution during a fiscal year or budget period; and

**WHEREAS**, unanticipated costs in operations and maintenance in the Water Fund and general government cost allocation estimates impacted expenditures in the General, Streets, Water, and Sewer Funds.

#### **THE CITY OF COBURG RESOLVES AS FOLLOWS:**

**Section 1. Supplemental Budget.** The Coburg City Council adopts the following intra-fund supplemental budget adopts the supplemental budget transfers of appropriations for the City of Coburg as stated below:

|                                | <b>Supplemental</b> |                  |
|--------------------------------|---------------------|------------------|
|                                | Appropriation       | Resources        |
| <u>General Fund</u>            |                     |                  |
| Facility Management Department | 18,000.00           |                  |
| Grants and Donations           |                     | 18,000.00        |
| <b>TOTAL GENERAL FUND</b>      | <b>18,000.00</b>    | <b>18,000.00</b> |

**Section 2. Approval of Transfers.** The Coburg City Council approves the transfer of budget appropriations as specified below:

| <b>Transfers</b>               |                   |                   |
|--------------------------------|-------------------|-------------------|
|                                | Appropriation     | Resources         |
| <b><u>General Fund</u></b>     |                   |                   |
| Administration Department      | 15,000.00         |                   |
| Facility Management Department | 15,000.00         |                   |
| General Fund Contingency       |                   | 30,000.00         |
| <b>TOTAL GENERAL FUND</b>      | <b>30,000.00</b>  | <b>30,000.00</b>  |
| <b><u>Street Fund</u></b>      |                   |                   |
| Public Works Department        | 25,000.00         |                   |
| Street Fund Contingency        |                   | 25,000.00         |
| <b>TOTAL STREET FUND</b>       | <b>25,000.00</b>  | <b>25,000.00</b>  |
| <b><u>Water Fund</u></b>       |                   |                   |
| Public Works Department        | 110,000.00        |                   |
| Water Fund Contingency         |                   | 110,000.00        |
| <b>TOTAL WATER FUND</b>        | <b>110,000.00</b> | <b>110,000.00</b> |
| <b><u>Sewer Fund</u></b>       |                   |                   |
| Public Works Department        | 60,000.00         |                   |
| Sewer Fund Contingency         |                   | 60,000.00         |
| <b>TOTAL SEWER FUND</b>        | <b>60,000.00</b>  | <b>60,000.00</b>  |

**Section 3.** This Resolution takes effect immediately upon approval.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon, by a vote of \_\_\_\_ for and \_\_\_\_ against, this 9<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Nancy Bell, Mayor

ATTEST: \_\_\_\_\_  
Sammy L. Egbert, City Recorder



## Resolution 2026-15

### Salary and Classification Schedule for FY2026-27

| Meeting Date  | Staff Contact                  | Email                                                                      |
|---------------|--------------------------------|----------------------------------------------------------------------------|
| June 09, 2026 | Adam Hanks, City Administrator | <a href="mailto:Adam.Hanks@ci.coburg.or.us">Adam.Hanks@ci.coburg.or.us</a> |

#### SUMMARY AND REQUESTED COUNCIL ACTION

The salary schedule attached as Exhibit A to draft Resolution 2026-15 applies a cost adjustment index to the existing salary schedule of 2.57% (CPI-W) and was utilized as the basis for salary forecasting in the development of the FY27 budget.

#### Suggested Motion

*I move to approve Resolution 2026-15, titled "A Resolution adopting the Salary and Classification Schedule for Fiscal Year 2026-27."*

#### BACKGROUND

The proposed salary schedule cost of living adjustment (COLA) is intended to ensure the existing salary schedule maintains relative competitiveness within the regional workforce market over time providing for employee compensation adjustments that accurately take inflationary impacts into account.

The use of a CPI as the basis for proposed salary schedule adjustments maintains the integrity of the salary schedule which aids in both employee retention as well as recruitment.

#### RECOMMENDATION

Staff recommends approval of the COLA adjusted salary schedule as presented.

#### BUDGET / FINANCIAL IMPACT

Total personnel costs over the prior three years and the FY26 proposed are as follows:

|      |                               |
|------|-------------------------------|
| FY23 | \$1,916,340                   |
| FY24 | \$2,100,984                   |
| FY25 | \$1,977,731                   |
| FY26 | \$2,170,350 (Adopted Budget)  |
| FY27 | \$2,284,470 (Proposed Budget) |

Increases to the City's PERS rates, a two-year rate lock, created a significant increase in personnel costs, with the general fund taking the largest component of that increase. Increases in healthcare costs and a prior year staffing budget error (see FY25 budget adjustment) contribute to the total personnel increases, along with the proposed 2.77% COLA.

While staffing costs continue to rise at challenging rates, the City's investment in its staffing is critical to the continued operation of the organization and its myriad of regulation-heavy workloads across all Departments, programs, functions, and tasks. It is important to note that a significant amount of the overall staff cost increases are comprised of elements that do not provide direct monetary increases to City staff. COLA and step increases are the primary tools that alter (increase) the gross wages of City staff.

#### **PUBLIC INVOLVEMENT**

The proposed salary schedule adjustment has been presented and discussed by the Budget Committee in its two public meetings (April 21<sup>th</sup> and May 5<sup>th</sup>).

#### **NEXT STEPS**

If approved, staff will complete the data entry required in the City's payroll software to implement the adjustments with an effective date of July 1, 2026.

#### **ATTACHMENTS**

1. Draft Resolution 2026-15

## **RESOLUTION 2026-15**

### **A RESOLUTION ADOPTING THE SALARY AND CLASSIFICATION SCHEDULE FOR FISCAL YEAR 2026-2027**

**WHEREAS**, the City of Coburg has adopted a salary and classification schedule in the past by several methods, including by inclusion in the personnel policies of the City; and

**WHEREAS**, the City Charter (Section 9.1) requires that City Council authorize the amount of compensation for City officers and employees as part of its annual budget.

**WHEREAS**, the Coburg Citizen's Budget Committee approved and the Coburg City Council adopted the proposed attached salary and classification schedule in the Fiscal 2026-2027 Budget; and

**WHEREAS**, the use of an industry recognized index such as the Consumer Price Index (CPI) provides a standardized and statistically objective means of adjusting the City's salary schedule to inflationary impacts of the economy which maintains the relative regional marketplace currency of the salary schedule to the City's most recent classification and compensation study (2021).

**WHEREAS**, the CPI-W (Urban Wage Earners and Clerical Workers) as of December, 2025 indicated a percentage increase of 2.57%

**NOW THEREFORE, BE IT RESOLVED** By the City of Coburg

The Salary Schedule set forth in the adopted budget and attached herein as Exhibit A, is hereby adopted as the Official Salary Schedule of the City of Coburg for Fiscal Year 2026-2027.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon by vote of \_\_\_ for and \_\_\_ against this 9<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Nancy Bell, Mayor

ATTEST: \_\_\_\_\_  
Sammy L. Egbert, City Recorder

**Salary and Classification Schedule**  
**Resolution 2026-15**  
**FY 2026-27**  
**CPI - W 2.57%**

| Step                                                              | 1                          | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      | 12      | 13      | 14      |
|-------------------------------------------------------------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Administration</b>                                             |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>City Administrator</b>                                         | <u>Negotiated Contract</u> |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <i>Exempt - Supervisor</i>                                        |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Finance Director</b>                                           | 41.65                      | 42.48   | 43.33   | 44.20   | 45.08   | 45.99   | 46.91   | 47.84   | 48.80   | 49.78   | 50.77   | 51.79   | 52.82   | 53.88   |
| <i>Exempt</i>                                                     | 86,633                     | 88,365  | 90,133  | 91,935  | 93,774  | 95,649  | 97,562  | 99,514  | 101,504 | 103,534 | 105,605 | 107,717 | 109,871 | 112,069 |
| <b>Accountant</b>                                                 | 24.79                      | 25.29   | 25.80   | 26.31   | 26.84   | 27.37   | 27.92   | 28.48   | 29.05   | 29.63   | 30.22   | 30.83   | 31.45   | 32.07   |
| <i>Non-Exempt</i>                                                 | 51,572                     | 52,603  | 53,655  | 54,729  | 55,823  | 56,940  | 58,078  | 59,240  | 60,425  | 61,633  | 62,866  | 64,123  | 65,406  | 66,714  |
| <b>City Recorder/Executive Assistant to CA &amp; City Council</b> | 41.65                      | 42.48   | 43.33   | 44.20   | 45.08   | 45.99   | 46.91   | 47.84   | 48.80   | 49.78   | 50.77   | 51.79   | 52.82   | 53.88   |
| <i>Exempt - Supervisor</i>                                        | 86,633                     | 88,365  | 90,133  | 91,935  | 93,774  | 95,649  | 97,562  | 99,514  | 101,504 | 103,534 | 105,605 | 107,717 | 109,871 | 112,069 |
| <b>Utility Billing Specialist</b>                                 | 24.30                      | 24.79   | 25.29   | 25.79   | 26.31   | 26.83   | 27.37   | 27.92   | 28.48   | 29.05   | 29.63   | 30.22   | 30.82   | 31.44   |
| <i>Non-Exempt</i>                                                 | 50,553                     | 51,564  | 52,595  | 53,647  | 54,720  | 55,814  | 56,931  | 58,069  | 59,231  | 60,415  | 61,623  | 62,856  | 64,113  | 65,395  |
| <b>Administrative/Department Specialist</b>                       | 21.67                      | 22.10   | 22.54   | 23.00   | 23.46   | 23.92   | 24.40   | 24.89   | 25.39   | 25.90   | 26.41   | 26.94   | 27.48   | 28.03   |
| <i>Non-Exempt</i>                                                 | 45,072                     | 45,973  | 46,893  | 47,830  | 48,787  | 49,763  | 50,758  | 51,773  | 52,809  | 53,865  | 54,942  | 56,041  | 57,162  | 58,305  |
| <b>Administrative Assistant 2</b>                                 | 20.92                      | 21.34   | 21.76   | 22.20   | 22.64   | 23.09   | 23.56   | 24.03   | 24.51   | 25.00   | 25.50   | 26.01   | 26.53   | 27.06   |
| <i>Non-Exempt</i>                                                 | 43,509                     | 44,379  | 45,267  | 46,172  | 47,095  | 48,037  | 48,998  | 49,978  | 50,978  | 51,997  | 53,037  | 54,098  | 55,180  | 56,283  |
| <b>Administrative Assistant 1</b>                                 | 19.72                      | 20.11   | 20.52   | 20.93   | 21.35   | 21.77   | 22.21   | 22.65   | 23.11   | 23.57   | 24.04   | 24.52   | 25.01   | 25.51   |
| <i>Non-Exempt</i>                                                 | 41,017                     | 41,838  | 42,675  | 43,528  | 44,399  | 45,287  | 46,192  | 47,116  | 48,058  | 49,020  | 50,000  | 51,000  | 52,020  | 53,060  |
| <b>Administrative Assistant - Temporary</b>                       | 15.92                      | 16.24   | 16.56   | 16.89   | 17.23   | 17.58   | 17.93   | 18.29   | 18.65   | 19.03   | 19.41   | 19.79   | 20.19   | 20.59   |
| <i>Non-Exempt</i>                                                 | 33,113                     | 33,775  | 34,451  | 35,140  | 35,843  | 36,559  | 37,291  | 38,036  | 38,797  | 39,573  | 40,364  | 41,172  | 41,995  | 42,835  |
| <b>Court</b>                                                      |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Court Administrator</b>                                        | 32.01                      | 32.65   | 33.31   | 33.97   | 34.65   | 35.35   | 36.05   | 36.77   | 37.51   | 38.26   | 39.02   | 39.80   | 40.60   | 41.41   |
| <i>Exempt</i>                                                     | 66,588                     | 67,920  | 69,278  | 70,664  | 72,077  | 73,519  | 74,989  | 76,489  | 78,019  | 79,579  | 81,171  | 82,794  | 84,450  | 86,139  |
| <b>Police</b>                                                     |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Police Chief</b>                                               | 49.04                      | 50.02   | 51.03   | 52.05   | 53.09   | 54.15   | 55.23   | 56.34   | 57.46   | 58.61   | 59.78   | 60.98   | 62.20   | 63.44   |
| <i>Exempt - Supervisor</i>                                        | 102,011                    | 104,052 | 106,133 | 108,255 | 110,420 | 112,629 | 114,881 | 117,179 | 119,523 | 121,913 | 124,351 | 126,838 | 129,375 | 131,963 |
| <b>Police Sergeant</b>                                            | 40.65                      | 41.46   | 42.29   | 43.14   | 44.00   | 44.88   | 45.78   | 46.69   | 47.63   | 48.58   | 49.55   | 50.54   | 51.55   | 52.58   |
| <i>Non-Exempt - Supervisor</i>                                    | 84,549                     | 86,240  | 87,965  | 89,724  | 91,519  | 93,349  | 95,216  | 97,120  | 99,063  | 101,044 | 103,065 | 105,126 | 107,229 | 109,373 |
| <b>Police Officer 1</b>                                           | 31.41                      | 32.04   | 32.68   | 33.34   | 34.00   | 34.68   | 35.38   | 36.09   | 36.81   | 37.54   | 38.29   | 39.06   | 39.84   | 40.64   |
| <i>Non-Exempt</i>                                                 | 65,343                     | 66,649  | 67,982  | 69,342  | 70,729  | 72,143  | 73,586  | 75,058  | 76,559  | 78,090  | 79,652  | 81,245  | 82,870  | 84,528  |
| <b>Police Department Technician</b>                               | 25.97                      | 26.49   | 27.02   | 27.56   | 28.11   | 28.67   | 29.25   | 29.83   | 30.43   | 31.04   | 31.66   | 32.29   | 32.94   | 33.60   |
| <i>Non-Exempt</i>                                                 | 54,018                     | 55,098  | 56,200  | 57,324  | 58,471  | 59,640  | 60,833  | 62,050  | 63,291  | 64,557  | 65,848  | 67,165  | 68,508  | 69,878  |
| <b>Reserve Officer</b>                                            | 21.69                      | 22.12   | 22.57   | 23.02   | 23.48   | 23.95   | 24.43   | 24.92   | 25.41   | 25.92   | 26.44   | 26.97   | 27.51   | 28.06   |
| <i>On-Call officer only (50 hours PY)</i>                         | 0.00                       | 46,019  | 46,940  | 47,878  | 48,836  | 49,813  | 50,809  | 51,825  | 52,862  | 53,919  | 54,997  | 56,097  | 57,219  | 58,364  |
| <b>Planning</b>                                                   |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Planner/Development Director</b>                               | 34.33                      | 35.02   | 35.72   | 36.43   | 37.16   | 37.91   | 38.66   | 39.44   | 40.23   | 41.03   | 41.85   | 42.69   | 43.54   | 44.41   |
| <i>Non-Exempt</i>                                                 | 71,413                     | 72,841  | 74,298  | 75,784  | 77,299  | 78,845  | 80,422  | 82,031  | 83,671  | 85,345  | 87,051  | 88,792  | 90,568  | 92,380  |
| <b>Staff Planner/Development</b>                                  | 25.40                      | 25.91   | 26.43   | 26.96   | 27.50   | 28.05   | 28.61   | 29.18   | 29.76   | 30.36   | 30.97   | 31.59   | 32.22   | 32.86   |
| <i>Non-Exempt</i>                                                 | 52,840                     | 53,897  | 54,975  | 56,075  | 57,196  | 58,340  | 59,507  | 60,697  | 61,911  | 63,149  | 64,412  | 65,700  | 67,014  | 68,355  |
| <b>Public Works</b>                                               |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Public Works Director</b>                                      | 42.14                      | 42.98   | 43.84   | 44.72   | 45.61   | 46.53   | 47.46   | 48.41   | 49.37   | 50.36   | 51.37   | 52.40   | 53.44   | 54.51   |
| <i>Exempt - Supervisor</i>                                        | 87,652                     | 89,405  | 91,193  | 93,017  | 94,877  | 96,775  | 98,710  | 100,684 | 102,698 | 104,752 | 106,847 | 108,984 | 111,164 | 113,387 |
| <b>Public Works Supervisor</b>                                    | 31.41                      | 32.04   | 32.68   | 33.34   | 34.00   | 34.68   | 35.38   | 36.09   | 36.81   | 37.54   | 38.29   | 39.06   | 39.84   | 40.64   |
| <i>Exempt - Supervisor</i>                                        | 65,343                     | 66,649  | 67,982  | 69,342  | 70,729  | 72,143  | 73,586  | 75,058  | 76,559  | 78,090  | 79,652  | 81,245  | 82,870  | 84,528  |
| <b>Public Works Operator 3</b>                                    | 27.96                      | 28.52   | 29.09   | 29.67   | 30.27   | 30.87   | 31.49   | 32.12   | 32.76   | 33.42   | 34.09   | 34.77   | 35.46   | 36.17   |
| <i>Non-Exempt</i>                                                 | 58,163                     | 59,326  | 60,513  | 61,723  | 62,957  | 64,216  | 65,501  | 66,811  | 68,147  | 69,510  | 70,900  | 72,318  | 73,765  | 75,240  |
| <b>Public Works Operator 2</b>                                    | 24.50                      | 24.99   | 25.49   | 26.00   | 26.52   | 27.05   | 27.59   | 28.14   | 28.71   | 29.28   | 29.87   | 30.46   | 31.07   | 31.69   |
| <i>Non-Exempt</i>                                                 | 50,960                     | 51,980  | 53,019  | 54,080  | 55,161  | 56,264  | 57,390  | 58,537  | 59,708  | 60,902  | 62,120  | 63,363  | 64,630  | 65,923  |
| <b>Public Works Operator 1</b>                                    | 21.87                      | 22.30   | 22.75   | 23.20   | 23.67   | 24.14   | 24.62   | 25.12   | 25.62   | 26.13   | 26.65   | 27.19   | 27.73   | 28.28   |
| <i>Non-Exempt</i>                                                 | 45,479                     | 46,389  | 47,317  | 48,263  | 49,228  | 50,213  | 51,217  | 52,241  | 53,286  | 54,352  | 55,439  | 56,548  | 57,679  | 58,832  |
| <b>Public Works Seasonal Worker</b>                               | 15.92                      | 16.24   | 16.56   | 16.89   | 17.23   | 17.58   | 17.93   | 18.29   | 18.65   | 19.03   | 19.41   | 19.79   | 20.19   | 20.59   |
| <i>Non-Exempt</i>                                                 | 33,113                     | 33,775  | 34,451  | 35,140  | 35,843  | 36,559  | 37,291  | 38,036  | 38,797  | 39,573  | 40,364  | 41,172  | 41,995  | 42,835  |

Note- CPI-W December 2025, US BLS



## RESOLUTION 2026-16 ADOPTING THE FY26 BUDGET, IMPOSING THE TAX RATE AND SETTING APPROPRIATION LEVELS

| Meeting Date | Staff Contact                  | Email                                                                        |
|--------------|--------------------------------|------------------------------------------------------------------------------|
| June 9, 2026 | Adam Hanks, City Administrator | <a href="mailto:Adam.Hanks@coburgoregon.gov">Adam.Hanks@coburgoregon.gov</a> |

### SUMMARY AND REQUESTED COUNCIL ACTION

The City of Coburg Budget Committee has approved the FY27 Annual Budget a recommended Council adoption of the budget. Adoption of the FY27 Budget also includes the establishment of maximum appropriation levels with the approved FY27 Budget. Both items are addressed within the attached Resolution 2026-16

#### Suggested Motion

*I move to approve Resolution 2026-16 adopting the FY27 Annual Budget, setting, imposing and categorizing the property tax rate and creating appropriations.*

### BACKGROUND

The Proposed FY27 Budget was presented to the Budget Committee at its meeting of April 21, 2026 which included a presentation of the overall budget and a review of the General Fund. The Budget Committee meeting of May 5, 2026 included a follow-up to the General Fund review and reviews of the Street Fund, Water Fund and Wastewater Fund, including capital expenses and related existing and upcoming debt service. The second Budget Committee also included a required public hearing to take public input on the potential uses of the state revenue sharing funds allocated to the City annually.

The Budget Message provides an overview of the current financial status of the City on a fund-by-fund basis, with a focus on the General Fund, as it contains a number individual departments, programs and activities and also is challenged with expenses exceeding revenues over the past several fiscal years causing a decline in fund balance over that time period.

The Budget itself contains financial statements in citywide, fund and department formats, and also includes department operational overviews and highlights, operational and governance organizational charts, the Council's adopted Framework document that guides multi-year workplans and priorities, the adopted Capital Improvements Plan as well as line-item budget detail and the City's salary schedule.

The Budget Committee unanimously voted to approve the budget as presented, approved the property tax rate and recommended Council adoption of the FY25 Budget.

**RECOMMENDATION**

Staff recommends Council approval of the FY27 Annual Budget as presented.

**BUDGET / FINANCIAL IMPACT**

The FY27 Annual Budget represents the City's operational resources for the upcoming fiscal year and is the basis for decision making relative to maintaining regulatory compliance and community expectations for existing service levels across the organization.

As noted in the Budget Message, the creation and implementation of the Public Safety Support Fee is instrumental in maintaining services in the General Fund, specifically enabling the continued operation of the Coburg Police Department and the Coburg Municipal Court, two critical components impacting the safety and quality of life within the community. This new revenue, along with the creation of the Parks and Open Space Maintenance Fee in FY26 enables the City to maintain existing service levels, regulatory compliance and infrastructure replacement/improvement in future years while also attempting to improve the financial sustainability of the organization over time.

**PUBLIC INVOLVEMENT**

Formal public involvement is focused with the Budget Committee, which is comprised of the Council and an equal number (six) of Coburg residents. Budget Committee meetings were communicated with formal public notices as well as news items on the City website and social media with links to a dedicated Budget page on the City's website.

The work of the Revenue Options Sub-Committee and its ultimate set of recommendations that included the creation of the Public Safety Support Fee was also completed with the same noticing and outreach efforts on the City website and social media. The fee outreach also included three independent open house sessions for community questions and dialogue.

**NEXT STEPS**

With Council approval, staff will complete the necessary regulatory filings to the State of Oregon and Lane County as required and will upload the budget to the City's financial software to begin operating within the newly approved appropriations.

**ATTACHMENTS**

1. Resolution 2026-16 – Adoption of FY27 Budget, setting, imposing and categorizing the property tax rate and creating appropriations
2. FY26 Annual Budget Book (adopted as exhibit to Resolution 2026-16)

## **RESOLUTION 2026-16**

### **A RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 BUDGET, CREATING APPROPRIATIONS, SETTING THE TAX, AND IMPOSING THE TAX AND CATEGORIZING THE TAX.**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Coburg that:

**Section 1.** The City Council of the City of Coburg hereby adopts the budget for fiscal year 2026-27 in the total amount of \$12,676,753. This budget is now on file at 91136 N. Willamette Street, Coburg, Oregon, attached as Exhibit A

**Section 2.** The amounts for the fiscal year beginning July 1, 2026 and for the purposes shown below are hereby appropriated:

| <b><u>General Fund</u></b>                                  |                  |
|-------------------------------------------------------------|------------------|
| Administration                                              | 497,270          |
| Facilities                                                  | 126,000          |
| Planning                                                    | 139,370          |
| Economic Development                                        | 44,000           |
| Police                                                      | 802,470          |
| Court                                                       | 187,110          |
| Parks                                                       | 139,800          |
| <b><u>Not Allocated to Organization Unit or Program</u></b> |                  |
| Debt Service                                                | 28,350           |
| Contingency                                                 | 50,000           |
| <b>Total General Fund:</b>                                  | <b>2,014,370</b> |
| <b><u>Street Fund</u></b>                                   |                  |
| Administration                                              | 133,820          |
| Public Works                                                | 343,620          |
| <b><u>Not Allocated to Organization Unit or Program</u></b> |                  |
| Capital                                                     | 385,000          |
| Transfer Out                                                | 30,000           |
| Debt Service                                                | 114,401          |
| Contingency                                                 | 50,000           |
| <b>Total Street Fund:</b>                                   | <b>1,056,841</b> |

|                                                             |                   |
|-------------------------------------------------------------|-------------------|
| <b><u>Water Fund</u></b>                                    |                   |
| Administration                                              | 156,340           |
| Public Works                                                | 319,670           |
| <b><u>Not Allocated to Organization Unit or Program</u></b> |                   |
| Capital                                                     | 1,005,000         |
| Transfer Out                                                | 70,000            |
| Debt Service                                                | -                 |
| Contingency                                                 | 200,000           |
| <b>Total Water Fund:</b>                                    | <b>1,751,010</b>  |
| <b><u>Sewer Fund</u></b>                                    |                   |
| Administration                                              | 156,340           |
| Public Works                                                | 528,260           |
| <b><u>Not Allocated to Organization Unit or Program</u></b> |                   |
| Capital                                                     | 10,000            |
| Transfer Out                                                | 70,000            |
| Debt Service                                                | 898,433           |
| Contingency                                                 | 200,000           |
| <b>Total Sewer Fund:</b>                                    | <b>1,863,033</b>  |
| Total Appropriations of All funds                           | 6,685,254         |
| Total Unappropriated and Reserves                           | 5,991,499         |
| <b>Total Adopted Budget</b>                                 | <b>12,676,753</b> |

**Section 3. BE IT RESOLVED** the City Council of the City of Coburg hereby imposes the taxes provided for in the adopted budget FY 2026-27 at the rate of \$3.7506 per \$1000 of assessed value for operations, and that these taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property within the City as follows:

Permanent Rate Tax            \$3.7506/\$1,000

**Section 4.** The City Council of Coburg hereby categorized the taxes as follows:

|                | General Government | Excluded from Limitation |
|----------------|--------------------|--------------------------|
| Permanent Rate | 3.7506/\$1000      | 0.00                     |

**Section 5.** This Resolution will take effect upon passage.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon by a vote of \_\_\_\_ for and \_\_\_\_ against, this 9<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Nancy Bell, Mayor

ATTEST: \_\_\_\_\_  
Sammy L. Egbert, City Recorder

# CITY OF COBURG

## ANNUAL BUDGET



Exhibit A to Resolution 2026-16

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# City Administrator

## Budget Message & Overview

### Fiscal Year 2026-27



April 21, 2026

Elected and Appointed Members of the Budget Committee,

I am again pleased and excited to share with you and the community the City of Coburg's Proposed Fiscal Year 2026-27 (FY27) Budget. While the City Council appoints the City Administrator as the Budget Officer, budget preparation is a collective effort among the City's leadership team, incorporating the operational and regulatory needs of each of the services and programs that the City provides to the community while recognizing and adjusting for inherent financial limitations.

In response to multiple prior year budget message concerns regarding declining fund balances in each of the City's four operating funds (General, Streets, Water, Wastewater), Staff and Council devoted significant time and energy to development of strategies and implementing actions to reverse these declines and move the City's finances towards a more sustainable level. The graphic below has been a reoccurring reminder in all financial discussions and decisions to ensure clarity of the top-level objective of moving the City's financial position from that of survivability to sustainability with a slightly aspirational but determined goal of financial resiliency in the future.



This proposed FY27 Budget contains a number of indicators of positive movement from survivability to sustainability, highlighted by:

- Staffing level maintained at FY26 level of 15.1 full-time equivalent (FTE) compared to the 2.5 FTE reduction required in the prior fiscal year (1.5 FTE in Police Dept and 1.0 FTE in Public Works)
- Fund balance stabilization across all funds and forward progress in the General Fund
- Funding for all projects identified in the Council adopted FY27-FY32 Capital Improvements Plan

This was accomplished in large part by a Council commitment to careful analysis of the core drivers of operational expenses and the funding mechanisms (revenue) devoted to ensuring those operational expenses provide the highest level of service possible to the community.

## Revenue Enhancements

Soon after the adoption of the FY25 Budget (July, 2024), Mayor Bell created and Council unanimously concurred with the creation of a Revenue Options sub-committee made up of two City Councilors and Mayor Bell. Over the course of sixteen months, this sub-committee methodically stepped through its three phases of assigned tasks:

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

**Phase two** - Focused on revenue options for the general fund and resulted in the creation of a Parks and Open Space Fee of five dollars per month. This fee provides much needed revenue support (approx. \$35,000 annually) to services and assets highly valued and utilized by the community.

**Phase three** - Focused on a review of longer-term revenue options to improve the ability to adequately fund Public Safety (Police and Municipal Court) in the community, either through a service fee on utility bills similar to the Parks/Open Space fee or with a local option levy (a voter approved five year property tax). Their review and analysis culminated in a final set of recommendations to the full Council highlighted by a recommendation for the implementation of a \$20 per month public safety support fee, which was approved by Council in April of 2026 (last week). This results in approximately \$200,000 of additional general fund revenues annually, addressing the limited increases in annual revenue from property taxes.

While undoubtably impactful to the community, this new revenue is a significant factor in the ability for this proposed budget to maintain all services at the current level of service that the community and Mayor and Council desire and expect.

For context, the following was noted in the FY25 Budget Message:

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

The following was highlighted (along with a re-print of the FY25 message above) in the FY26 Budget Message:

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

The following overview is peppered with examples of the improvements to the City's overall financial condition and verifies that Council understood and took action on the financial concerns summarized in the prior year budget message statements above.

## Expenditure Adjustments

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

- Restructuring of the Finance functions within Administration resulting in increased leverage of technology, operational efficiency and reduction of staffing and consulting expenditures from prior year.
- Expansion and formalization of regional law enforcement partnerships for officer training, equipment, fleet and technology procurement, use and support.
- Restructuring of Building Program Services contract with the City of Cottage Grove to better align with existing development activity levels, representing a cost reduction of between \$20,000 and \$40,000 annual depending on activity levels.
- Continued pursuit of external (federal appropriations, grants, forgivable loans, etc) funding for high priority local projects, needed Infrastructure and land use master planning.

## Constraints on Future Needs – Progress Report

The above summarized revenue and expenditure efforts are impactful, continue the course towards greater financial stability and lay the groundwork to develop plans to ensure adequate funding is available for critical long-term needs of the City and the community. Below are highlighted needs that were noted as unfunded in the FY26 Budget Message that have been updated to reflect the ability to methodically organize and fund these critically important projects and operational needs.

FY26 Noted Items include:

- Police Department staffing to restore operations to a four sworn officer program
  - **FY27 Update** - Tentatively identified in the FY29 projected budget
- Updated Rate Modeling consulting for both Water and Wastewater charges for service to ensure rates are structured to equitably address operations/maintenance, repair, improvement and growth-related components of the costs associated with each utility.
  - **FY27 Update** – Consultant scope of work in development to address over three-year period
- Urban Renewal Agency consulting to address the upcoming completion of the URA’s financial commitment to the wastewater fund debt obligations.
  - **FY27 Update** – Funded in FY26 URA Budget, scope of work/schedule in development to be completed by June 30, 2026
- Fleet replacement plan and funding for the Police Department
  - **FY27 Update** – Vehicle replacement in proposed FY27 Budget and FY29 Projected Budget
- Significant capital projects in both the water and wastewater funds for existing and growth-related infrastructure needs, as well as capital projects necessary for City Hall (ADA, HVAC, Interior)
  - **FY27 Update** – Engineering/Design for City Hall ADA in FY28 and construction in FY29 Projected Budgets
    - HVAC in FY30 Projected Budget

## Summary

On behalf of the City's management team and the entire sixteen member dedicated staff, I am pleased to present the following proposed FY27 Budget that provides the financial resources necessary to continue to support the identified goals and objectives formally adopted by Council in March of 2026 titled "City of Coburg Framework for Continued Progress", as well as to meet the myriad of regulatory requirements that are a part of providing the range of services within the organization's purview.

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



# BUDGET OVERVIEW

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

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

## WHAT IS A BUDGET?

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

## HOW IS THE BUDGET USED?

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

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

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

## WHAT ASSUMPTIONS WERE USED TO DEVELOP THE BUDGET?

Many elements of the operation of a municipal government are consistent over time and increases in expenses can be estimated with a fairly high degree of accuracy. The following are some of the major

assumptions that were incorporated into the proposed budget and will be discussed in more detail within the presentations

- ❖ Wage Adjustment of 2.55% (CPI-U)
- ❖ Healthcare - Increase of 12%
- ❖ PERS Rate – Flat for FY27 (issued as two year fixed rates – expected to increase for FY28 and FY29)
- ❖ General liability, property and vehicle insurance - Increase of 13%
- ❖ Workers Compensation Insurance – Increase of 25%
- ❖ Infrastructure Projects - increases of 10% per year from last engineers estimate
- ❖ Electric Utility charges - Increase of 10%
- ❖ Property Tax Revenue – Increase of 3.8% (limited by Measure 5/Measure 50)

## HOW IS THE BUDGET ORGANIZED?

All budget presentations contain six columns:

- ❖ **FY 25** – Audit verified revenues and expenditures for Fiscal Year 2024-25
- ❖ **FY 26** - End of Year Estimates for Fiscal Year 2025-26
- ❖ **FY 27** - Proposed Budget for Fiscal Year 2026-27
- ❖ **FY28, FY29, FY30** - Projected Budgets for Fiscal Years 2027-28, 2028-29 and 2029-30

The proposed budget contains two Citywide summaries, four individual fund summaries and two department summaries.

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

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

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

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

## WHAT ARE THE MAJOR COST DRIVERS OF THIS BUDGET?

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

## Staff

Total staff costs in the proposed budget are \$2,284,470, an overall 1.5 percent increase over FY25. This includes the following

- Proposed cost of living wage adjustment of 2.55% based on the Consumer Price Index (CPI-U)
- Half-year (Jan 1) of step increases consistent with the salary schedule.
- 18% increase in PERS two year rate from FY26 – no increase for FY27 (blended between Tier I, II and OPSRP)
- 12% Healthcare premium increase
- 15.1 FTE count – unchanged from FY26
- 0.3 FTE in Public Works Seasonal/temp staffing

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

## Operations

While common to use for general reference, the overall budget of the City is not the singular number in understanding financial health or size of the organization. The overall budget of just over \$12.5 million for FY27 includes fund balances, contingency, multi-year carry forward of restricted systems development charge funds and capital project funds.

While all necessary and critical components of a budget and to ensure the City is financially stable, it is also important to recognize and be familiar with the City's operational budget, which represents the expenditures necessary to carry out the day-to-day tasks in maintaining the services and programs the City operates.

It is worth noting that the City operates a water treatment and distribution system, a wastewater collections and treatment system, a transportation network, a public safety program (Police & Municipal Court), a land use, development and building program, a five-park open space system and a stormwater system. This is done with a staff of sixteen individuals (15.1 FTE) and an operating budget of just over \$3.5 million (\$3,534,070).

| General Fund           | FTE         |
|------------------------|-------------|
| Administration         | 1.5         |
| Court                  | 1           |
| Planning               | 0.7         |
| Police                 | 3.5         |
| Public Works (Parks)   | 0.6         |
| Total                  | 7.3         |
| <b>Street Fund</b>     |             |
| Administration         | 1           |
| Public Works           | 1.05        |
| Total                  | 2.05        |
| <b>Water Fund</b>      |             |
| Administration         | 1.2         |
| Public Works           | 1.35        |
| Total                  | 2.55        |
| <b>Wastewater Fund</b> |             |
| Administration         | 1.2         |
| Public Works           | 2           |
| Total                  | 3.2         |
| <b>CITYWIDE TOTAL</b>  | <b>15.1</b> |

## Capital Projects

Infrastructure maintenance, improvement and replacement is a foundational responsibility of a municipal government and has been an active area for the City over the past four to five years.

**Water Fund** - Projects continue in the Water Fund due primarily to the continued use of a significant water system improvement loan obtained in 2019 from the Oregon Health Authority (loan is managed by Business Oregon), including a recent Council approved increase of \$1 million in the loan amount to ensure the ability to construct the Stallings Transmission line connecting the currently in construction Stallings supply well to the City's water distribution system.

The now \$6.6 million loan will be fully utilized within the FY27 timeframe where the loan will convert to annual debt service in the FY28 budget. It is worth noting that the prior existing debt service in the Water Fund is scheduled for final payment in June of FY26, making FY27 a unique year of no debt service in the fund. Future capital projects in the Water Fund will temporarily taper off while additional infrastructure needs are assessed and further funding identified.

**General Fund** - Capital projects are planned in the General Fund for FY28 and FY29 for the phased build out of the new neighborhood park in the Coburg Creek subdivision area. Several City Hall facility small capital projects are also planned over the next several fiscal years.

**Street Fund** - A number of capital projects identified in both the proposed and projected budget years that are dependent on grant and other external funding. If external funding is not secured, the appropriated expenditures will not be incurred.

**Wastewater** – A large customer collections system tank is the primary capital project identified in the FY28 projected budget. It is likely that an update to the Wastewater Facilities Master Plan will be undertaken in the next 12-36 months to aid in developing an updated twenty-year project plan for this facility and the associated collections system as the system has now been in place and in use for over twelve years.

## FUND OVERVIEWS

Each of the Fund Overviews are organized in the following format:

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

### GENERAL FUND

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

Operational Responsibilities: Overall administration of the organization, which includes all financial, legal and document recording/archiving, land use planning and economic development. A significant and critically important function of general government is public safety, with the Coburg Police Department and the Coburg

Municipal Court both being operated within the organizational structure rather than being contracted/out sourced.

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

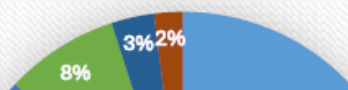
Included in the revenue streams for FY27 is a Public Safety Support Fee, estimated to generate \$200,000 in annual revenue. This fee was reviewed and recommended by the Revenue Options Sub-Committee and approved by Council in April of 2026 and is effective as of July 1, 2026. This revenue provides dedicated funding for public safety in Coburg and addresses the growing gap between measure 5 and measure 50 related limitations in property tax revenue growth and the expenses necessary to maintain the existing level of public safety services.

The proposed budget does not forecast significant increases in any of the existing revenue types but did forecast lower development/construction related permit revenue compared to both the FY25 and FY26 budgets and will likely follow a similar trendline this upcoming fiscal year.

See below for a breakdown of General Fund revenues over the most recent three-year period along with the FY27 Proposed. The final total provides an “apples to apples” comparison with the variable revenue of grant funds removed.

| General Fund Revenues                | FY24                | FY25                | EOYest<br>FY26      | (proposed)<br>FY27  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes and Assessments                | \$ 978,521          | \$ 1,047,451        | \$ 1,074,000        | \$ 1,104,798        |
| Intergovernmental                    | \$ 85,249           | \$ 42,465           | \$ 47,000           | \$ 49,000           |
| Franchise Fees                       | \$ 255,240          | \$ 274,994          | \$ 289,500          | \$ 305,500          |
| Licenses, Permits & Fees             | \$ 144,496          | \$ 90,998           | \$ 45,000           | \$ 56,500           |
| Fines and Forfeitures                | \$ 81,836           | \$ 104,467          | \$ 145,000          | \$ 136,500          |
| Investment Revenue                   | \$ 13,714           | \$ 1,522            | \$ 9,500            | \$ 8,500            |
| Grants and Donations                 | \$ 261,067          | \$ 173,686          | \$ 43,000           | \$ 25,000           |
| Charges for Services                 | \$ 89,083           | \$ 90,906           | \$ 129,500          | \$ 308,500          |
| Charges for Services -SDC            | \$ 138,439          | \$ 85,967           | \$ 10,000           | \$ 35,000           |
| Other Revenue                        | \$ 12,872           | \$ 9,547            | \$ 10,000           | \$ 11,000           |
| <b>TOTAL REVENUE</b>                 | <b>\$ 2,060,517</b> | <b>\$ 1,922,003</b> | <b>\$ 1,802,500</b> | <b>\$ 2,040,298</b> |
| <b>TOTAL REVENUE- Grant Adjusted</b> | <b>\$ 1,799,450</b> | <b>\$ 1,748,317</b> | <b>\$ 1,759,500</b> | <b>\$ 2,015,298</b> |

### General Fund Revenues



| Revenue Type          | Approx Annual    | % of Total  |
|-----------------------|------------------|-------------|
| Property Taxes        | 1,100,000        | 56%         |
| Franchise Fees        | 280,000          | 14%         |
| Muni Court Fines/Fees | 120,000          | 6%          |
| Development Fees      | 100,000          | 5%          |
| Charges For Services  | 120,000          | 6%          |
| Transfer Funds        | 150,000          | 8%          |
| Harrisburg PD IGA     | 65,000           | 3%          |
| Misc                  | 35,000           | 2%          |
| <b>TOTALS</b>         | <b>1,970,000</b> | <b>100%</b> |

Major Expenditures: Staff costs are the overwhelming cost driver in the General Fund with 7.3 of the 15.1 total full-time equivalent staff positions within the City being allocated to the General Fund. See below for both Personnel Services and overall Department/Program expenditures in total and as a percentage of the General Fund as a whole.

| Personnel Expense by Department |                     |                    |                     | %     |
|---------------------------------|---------------------|--------------------|---------------------|-------|
|                                 | FY25                | FY26               | FY27                | of GF |
| Police                          | \$ 623,212          | \$ 575,300         | \$ 640,470          | 53%   |
| Administration                  | \$ 307,961          | \$ 276,200         | \$ 243,270          | 20%   |
| Parks                           | \$ 96,136           | \$ 63,700          | \$ 89,800           | 7%    |
| Planning                        | \$ 60,408           | \$ 92,000          | \$ 85,070           | 7%    |
| Municipal Court                 | \$ 129,026          | \$ 141,200         | \$ 141,110          | 12%   |
| <b>TOTAL GF</b>                 | <b>\$ 1,216,743</b> | <b>\$1,148,400</b> | <b>\$ 1,199,720</b> |       |

| Total Expense by Department |            |            |            | %     |
|-----------------------------|------------|------------|------------|-------|
|                             | FY25       | FY26       | FY27       | of GF |
| Police                      | \$ 764,684 | \$ 688,000 | \$ 802,470 | 41%   |
| Administration              | \$ 518,169 | \$ 545,200 | \$ 497,270 | 25%   |

Assessment of Financial Stability and Sustainability: With the upcoming additional revenue from the Public Safety Support Fee and the completion of the Pavilion Park (now Laura Park at the Pavilion) project, the General Fund has stabilized and is able to fund current service levels. The planned implementation of the additional Council approved recommendations from the Revenue Options Sub-Committee will augment, at a much lower and more variable level, the revenues within the General Fund. The upcoming dissolution of the Coburg Urban Renewal Agency will provide additional property tax revenue to the General Fund anticipated in the FY31 time horizon.

## **STREET FUND**

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

### Operational Responsibilities:

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

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

Phase three of the work of the Council’s Revenue Options Sub-Committee include analysis of the potential inclusion of diesel fuel to the City’s existing local gas tax. In its final recommendations to Council, this potential tax was not recommended as the focus was placed on the General Fund revenue needs as a higher priority. If proposed and approved by Council in FY27 or future years, the tax proposal would be put forward as a ballot measure in an upcoming election cycle.

Major Expenditures: Capital Projects make up the majority of the total expenditures proposed for the upcoming fiscal year, with 2.05 FTE in staffing costs and operational materials and services making up the remainder of the primary expenditures. As grant funds get utilized with current and committed, near term projects, capital project expenditures are reduced into the future projected years until such time that additional external funding can be identified and secured. While the adopted CIP identifies a long list of projects to be completed in each of the next ten plus years, operations and maintenance expenses utilize the majority of the operational revenues leaving capital projects to be limited to grant funded opportunities. Staff will be developing an updated Capital projects strategy for Council to consider in its FY27 review of the citywide Capital Improvements Plan.

Assessment of Financial Stability and Sustainability:

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

## **WATER FUND**

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

Operational Responsibilities:

The City’s water system consists of two existing wells and one under construction well (estimated completion August of 2026) to provide the water supply to its residents and businesses. The groundwater must be treated, stored and distributed throughout the eight to nine miles of pipe the City has installed and maintains. Operation of this system requires State of Oregon certifications that are held by the Public Works Director. Regular water sampling and testing are conducted throughout the year, and a compliance report is issued to all water customers each spring. A total of 2.55 FTE are allocated and funded in the Water Fund.

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

Major Revenue Streams: As noted above, the predominant source of revenue is through monthly bills to water customers based on a Council approved rate methodology. Revenues were augmented mid-year (February 2026) with a 3.3% rate increase (based on the ENR construction cost index) which has provided encouraging results to the slowly declining fund balance. Customer growth plays a role in revenue as does weather which influences the volume of water sold for irrigation purposes, primarily in mid to late summer.

The Water Fund has been regularly drawing down on a now \$6.6 million loan through the Oregon Health Authority for a number of significant capital projects and drawdowns are expected to continue through this coming fiscal year with the final funds being expended in this proposed FY27 Budget. At that point, exact annual debt service payment amounts will be known, and repayment will begin in FY28, along with a one-time accrued interest payment. It is worth noting that the prior water fund debt service will be paid in full in the current fiscal year with the Water Fund having no debt service in FY27 between the prior and upcoming debt service.

#### Major Expenditures:

Capital projects have dominated the Water Fund for the past three to four years and continue to do so in the upcoming year with an expectation of utilizing the remaining water loan balance noted above. This completes the major investments in Coburg's water system for additional water supply and improved efficiency and delivery of water to all customers in the system. Capital project spending is curtailed significantly in the projected budget years of FY27 and FY28 as funding sources will again need to be pursued and balanced against the Fund's ability to support additional debt service.

#### Assessment of Financial Stability and Sustainability:

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

## **WASTEWATER FUND**

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

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

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

Major Revenue Streams: Customer charges for service is the predominant revenue source for this fund. The Coburg Urban Renewal Agency (URA) provides additional source of revenue. The URA was created and implemented to support the original debt service from the 2008 completion of the STEP system and Treatment Plant and contributed \$500,000 in FY26 to the annual debt service of approximately \$900,000 per year.

The remaining \$400,000 of debt service is paid from customer monthly billings based on a Council adopted rate methodology, which received a mid-year (February 2026) rate increase of 6.3%. With an anticipated charges for service revenue of \$1,070,000, approximately \$600,000 of revenue must fund the operations and maintenance of the system as well as fund current and future capital project expenses.

Major Expenditures: Debt service (\$900,000) is a major cost driver, along with over \$500,000 in staffing of 3.2 FTE and operational maintenance costs, including nearly \$50,000 in energy costs alone.

Assessment of Financial Stability and Sustainability: Carryforward fund balances have been declining annually over a number of years, which will need to be abated and reversed in the coming years to be able to even consider the potential for the needed capital project funding on the three-to-five-year horizon. The recent 6.3% rate increase will assist in stemming the fund balance declines but will not alone address long-term fund balance needs which will need to be formally addressed prior to the dissolution of the URA three fiscal years from now. A consultant led review and analysis of the planned URA dissolution is funded and planned within the existing fiscal year.

## SUMMARY

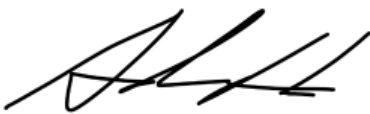
The finances of the City of Coburg remain stable for the upcoming fiscal year and indicate forward movement towards financial sustainability. Staffing levels are adequate to maintain the regulatory service levels of our various operations. Review and direction on discretionary services provided by the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

The City's current financial position exists largely due to steps taken by Council in FY25 and FY26, as the new revenue, along with strategic reductions in staffing (2.5 FTE overall) and operational efficiencies, have provided much-needed changes in the trajectory of the balances of each of the four funds. The identification of financial uncertainty in future years is not a new topic for Staff, the Budget Committee or Council and should not be taken as an insurmountable situation to continue to address and improve over time.

The development of a capital project funding strategy for necessary infrastructure improvement continues to be critically important and aids in efforts in securing external funding opportunities that have the highest probability of success. It will be critical for staff and Council to prioritize the twenty objectives in the Framework for Continued Progress document adopted in March of 2026 and focus on those objectives that address financial planning and strategies that support the areas of needed improvement within this proposed budget.

The statement below was the final note in both the FY25 and FY26 Budget Message and remains true and valid so I will end with it again this year.

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



Adam Hanks,  
City Administrator

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# City of Coburg

## Fund & Department

### City Wide

### FY 2027 Budget

|                                    | FY 2025    | FY 2026       |            | FY 2027    |         | FY 2028          | FY 2029          | FY 2030          |
|------------------------------------|------------|---------------|------------|------------|---------|------------------|------------------|------------------|
|                                    | Actual     | EOY Estimates | Proposed   | Approved   | Adopted | Projected Budget | Projected Budget | Projected Budget |
| General Fund                       | 2,257,198  | 1,891,900     | 2,014,370  | 2,014,370  | -       | 2,186,730        | 2,476,664        | 2,492,726        |
| Street Fund                        | 1,347,422  | 901,001       | 1,056,841  | 1,056,841  | -       | 890,427          | 857,272          | 2,124,581        |
| Water Fund                         | 1,112,734  | 1,714,950     | 1,751,010  | 1,751,010  | -       | 1,803,550        | 1,442,027        | 1,603,680        |
| Sewer Fund                         | 1,704,550  | 1,519,706     | 1,863,033  | 1,863,033  | -       | 2,359,620        | 2,137,128        | 1,916,601        |
| Unappropriated Ending Fund Balance | 5,115,012  | 5,454,955     | 5,991,499  | 5,991,499  | -       | 5,170,390        | 4,997,164        | 5,129,461        |
| Total                              | 11,536,916 | 11,482,512    | 12,676,753 | 12,676,753 | -       | 12,410,717       | 11,910,256       | 13,267,049       |
| Administration Department          | 798,136    | 874,750       | 943,770    | 943,770    | -       | 981,521          | 1,020,782        | 1,061,613        |
| Facility Management Department     | 104,921    | 130,000       | 126,000    | 126,000    | -       | 135,440          | 180,058          | 224,860          |
| Planning Department                | 182,680    | 182,000       | 139,370    | 139,370    | -       | 144,945          | 144,945          | 150,743          |
| Police Department                  | 764,684    | 688,000       | 802,470    | 802,470    | -       | 821,378          | 982,077          | 1,011,538        |
| Municipal Court                    | 157,854    | 178,700       | 187,110    | 187,110    | -       | 194,194          | 201,550          | 209,188          |
| Economic Development               | 44,626     | 42,000        | 44,000     | 44,000     | -       | 45,320           | 46,680           | 48,080           |
| Parks Department                   | 455,014    | 97,200        | 139,800    | 139,800    | -       | 195,392          | 251,208          | 157,256          |
| Public Works Department            | 2,655,733  | 2,555,100     | 2,591,550  | 2,591,550  | -       | 2,593,700        | 2,145,248        | 3,336,658        |
| Non Operating                      | 1,133,256  | 1,129,807     | 1,041,184  | 1,041,184  | -       | 1,454,937        | 1,263,370        | 1,256,619        |
| Transfers Out                      | 125,000    | 150,000       | 170,000    | 170,000    | -       | 123,500          | 127,175          | 131,034          |
| Contingencies                      | -          | -             | 500,000    | 500,000    | -       | 550,000          | 550,000          | 550,000          |
| Unappropriated Ending Fund Balance | 5,115,012  | 5,454,955     | 5,991,499  | 5,991,499  | -       | 5,170,390        | 4,997,164        | 5,129,461        |
| Total                              | 11,536,916 | 11,482,512    | 12,676,753 | 12,676,753 | -       | 12,410,717       | 11,910,256       | 13,267,049       |



# City of Coburg

## Resources and Uses

### City Wide

### FY 2027 Budget

|                                    | FY 2025    | FY 2026       | FY 2027    | FY 2028    | FY 2029 | FY 2030          |                  |                  |
|------------------------------------|------------|---------------|------------|------------|---------|------------------|------------------|------------------|
|                                    | Actual     | EOY Estimates | Proposed   | Approved   | Adopted | Projected Budget | Projected Budget | Projected Budget |
| Revenues:                          |            |               |            |            |         |                  |                  |                  |
| Taxes and Assessments              | 1,211,913  | 1,244,000     | 1,277,798  | 1,277,798  | -       | 1,338,228        | 1,401,575        | 1,467,984        |
| Intergovernmental                  | 559,775    | 662,000       | 664,000    | 664,000    | -       | 668,920          | 673,988          | 679,207          |
| Franchise Fees                     | 274,994    | 289,500       | 305,500    | 305,500    | -       | 320,775          | 336,814          | 353,654          |
| Licenses, Permits & Fees           | 90,998     | 45,000        | 56,500     | 56,500     | -       | 59,325           | 62,291           | 65,406           |
| Fines and Forfeitures              | 104,467    | 145,000       | 136,500    | 136,500    | -       | 143,325          | 150,491          | 158,016          |
| Investment Revenue                 | 85,698     | 132,500       | 123,500    | 123,500    | -       | 124,545          | 125,681          | 126,912          |
| Grants and Donations               | 423,686    | 43,000        | 275,000    | 275,000    | -       | 375,000          | 250,000          | 1,500,000        |
| Charges for Services               | 2,179,041  | 2,536,500     | 2,843,000  | 2,843,000  | -       | 3,056,690        | 3,296,051        | 3,564,741        |
| Charges for Services -SDC          | 450,263    | 102,000       | 152,000    | 152,000    | -       | 190,480          | 196,929          | 203,609          |
| Other Revenue                      | 22,606     | 18,000        | 18,000     | 18,000     | -       | 18,430           | 18,871           | 19,322           |
| Total Revenue                      | 5,403,441  | 5,217,500     | 5,851,798  | 5,851,798  | -       | 6,295,718        | 6,512,691        | 8,138,851        |
| Budgetary Resources:               |            |               |            |            |         |                  |                  |                  |
| Working Capital Carryover          | 5,754,672  | 5,115,012     | 5,454,955  | 5,454,955  | -       | 5,991,499        | 5,270,390        | 4,997,164        |
| Bond Proceeds                      | 253,803    | 1,000,000     | 1,200,000  | 1,200,000  | -       | -                | -                | -                |
| Transfer In                        | 125,000    | 150,000       | 170,000    | 170,000    | -       | 123,500          | 127,175          | 131,034          |
| Total Budgetary Sources            | 6,133,475  | 6,265,012     | 6,824,955  | 6,824,955  | -       | 6,114,999        | 5,397,565        | 5,128,198        |
| Total Resources                    | 11,536,916 | 11,482,512    | 12,676,753 | 12,676,753 | -       | 12,410,717       | 11,910,256       | 13,267,049       |
| Operating Expenditures:            |            |               |            |            |         |                  |                  |                  |
| Personnel Services                 | 1,973,892  | 2,029,550     | 2,284,470  | 2,284,470  | -       | 2,513,658        | 2,638,510        | 2,760,228        |
| Materials and Services             | 1,233,009  | 1,171,200     | 1,249,600  | 1,249,600  | -       | 1,228,232        | 1,424,037        | 1,329,708        |
| Debt Service                       | 1,133,256  | 1,129,807     | 1,041,184  | 1,041,184  | -       | 1,454,937        | 1,263,370        | 1,256,619        |
| Total Expenditure                  | 4,340,157  | 4,330,557     | 4,575,254  | 4,575,254  | -       | 5,196,827        | 5,325,917        | 5,346,555        |
| Capital Construction               |            |               |            |            |         |                  |                  |                  |
| Capital Outlay                     | 1,956,747  | 1,547,000     | 1,440,000  | 1,440,000  | -       | 1,370,000        | 910,000          | 2,110,000        |
| Sub-Total                          | 6,296,904  | 5,877,557     | 6,015,254  | 6,015,254  | -       | 6,566,827        | 6,235,917        | 7,456,555        |
| Budgetary Requirements             |            |               |            |            |         |                  |                  |                  |
| Transfers Out                      | 125,000    | 150,000       | 170,000    | 170,000    | -       | 123,500          | 127,175          | 131,034          |
| Contingencies                      | -          | -             | 500,000    | 500,000    | -       | 550,000          | 550,000          | 550,000          |
| Unappropriated Ending Fund Balance | 5,115,012  | 5,454,955     | 5,991,499  | 5,991,499  | -       | 5,170,390        | 4,997,164        | 5,129,461        |
| Total Budgetary Requirements       | 5,240,012  | 5,604,955     | 6,661,499  | 6,661,499  | -       | 5,843,890        | 5,674,339        | 5,810,495        |
| Total Uses by Classification       | 11,536,916 | 11,482,512    | 12,676,753 | 12,676,753 | -       | 12,410,717       | 11,910,256       | 13,267,049       |

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# City of Coburg

## Budgetary Funds

### General Fund

### FY 2026 Budget

|                                                       |  | FY 2025   | FY 2026       | FY 2027   |           | FY 2028 | FY 2029          | FY 2030          |                  |
|-------------------------------------------------------|--|-----------|---------------|-----------|-----------|---------|------------------|------------------|------------------|
|                                                       |  | Actual    | EOY Estimates | Proposed  | Approved  | Adopted | Projected Budget | Projected Budget | Projected Budget |
| Revenues:                                             |  |           |               |           |           |         |                  |                  |                  |
| Taxes and Assessments                                 |  | 1,047,451 | 1,074,000     | 1,104,798 | 1,104,798 |         | 1,160,038        | 1,218,040        | 1,278,942        |
| Intergovernmental                                     |  | 42,465    | 47,000        | 49,000    | 49,000    |         | 50,470           | 51,984           | 53,544           |
| Franchise Fees                                        |  | 274,994   | 289,500       | 305,500   | 305,500   |         | 320,775          | 336,814          | 353,654          |
| Licenses, Permits & Fees                              |  | 90,998    | 45,000        | 56,500    | 56,500    |         | 59,325           | 62,291           | 65,406           |
| Fines and Forfeitures                                 |  | 104,467   | 145,000       | 136,500   | 136,500   |         | 143,325          | 150,491          | 158,016          |
| Investment Revenue                                    |  | 1,522     | 9,500         | 8,500     | 8,500     |         | 8,755            | 9,018            | 9,288            |
| Grants and Donations                                  |  | 173,686   | 43,000        | 25,000    | 25,000    |         | -                | -                | -                |
| Charges for Services                                  |  | 90,906    | 129,500       | 308,500   | 308,500   |         | 317,755          | 327,288          | 337,106          |
| Charges for Services -SDC                             |  | 85,967    | 10,000        | 35,000    | 35,000    |         | 36,750           | 38,588           | 40,517           |
| Other Revenue                                         |  | 9,547     | 10,000        | 11,000    | 11,000    |         | 11,220           | 11,444           | 11,673           |
| Total Revenue                                         |  | 1,922,003 | 1,802,500     | 2,040,298 | 2,040,298 | -       | 2,108,413        | 2,205,957        | 2,308,146        |
| Budgetary Sources:                                    |  |           |               |           |           |         |                  |                  |                  |
| Working Capital Carryover                             |  | 403,719   | 193,524       | 254,124   | 254,124   |         | 450,052          | 595,235          | 451,703          |
| Loan Proceeds                                         |  | -         | -             | -         | -         |         | -                | -                | -                |
| Transfer In                                           |  | 125,000   | 150,000       | 170,000   | 170,000   |         | 123,500          | 127,175          | 131,034          |
| Total Budgetary Sources                               |  | 528,719   | 343,524       | 424,124   | 424,124   | -       | 573,552          | 722,410          | 582,736          |
| Total Sources                                         |  | 2,450,722 | 2,146,024     | 2,464,422 | 2,464,422 | -       | 2,681,965        | 2,928,367        | 2,890,882        |
| Expenditures                                          |  |           |               |           |           |         |                  |                  |                  |
| Administration Department - Personnel Services        |  | 307,961   | 276,200       | 243,270   | 243,270   |         | 253,001          | 263,121          | 273,646          |
| Administration Department - Materials & Services      |  | 210,208   | 269,000       | 254,000   | 254,000   |         | 264,160          | 274,726          | 285,715          |
| Total Administration                                  |  | 518,169   | 545,200       | 497,270   | 497,270   | -       | 517,161          | 537,847          | 559,361          |
| Facility Management Department - Materials & Services |  | 89,921    | 110,000       | 111,000   | 111,000   |         | 115,440          | 120,058          | 124,860          |
| Facility Management Department - Capital Outlay       |  | 15,000    | 20,000        | 15,000    | 15,000    |         | 20,000           | 60,000           | 100,000          |
| Total Facility                                        |  | 104,921   | 130,000       | 126,000   | 126,000   | -       | 135,440          | 180,058          | 224,860          |
| Public Works - Personnel Services                     |  |           |               |           |           |         | -                | -                | -                |
| Public Works - Material & Services                    |  | -         | -             | -         | -         |         | -                | -                | -                |
| Total Public Works                                    |  | -         | -             | -         | -         | -       | -                | -                | -                |
| Planning Department - Personnel Services              |  | 60,408    | 92,000        | 85,070    | 85,070    |         | 88,473           | 88,473           | 92,012           |
| Planning Department - Material & Services             |  | 122,272   | 90,000        | 54,300    | 54,300    |         | 56,472           | 56,472           | 58,731           |
| Total Planning                                        |  | 182,680   | 182,000       | 139,370   | 139,370   | -       | 144,945          | 144,945          | 150,743          |
| Police Department - Personnel Services                |  | 623,212   | 575,300       | 640,470   | 640,470   |         | 678,898          | 808,898          | 857,432          |
| Police Department - Material & Services               |  | 141,472   | 112,700       | 137,000   | 137,000   |         | 142,480          | 148,179          | 154,106          |
| Police Department - Captial Outlay                    |  | -         | -             | 25,000    | 25,000    |         |                  | 25,000           |                  |
| Total Police                                          |  | 764,684   | 688,000       | 802,470   | 802,470   | -       | 821,378          | 982,077          | 1,050,538        |

|                                            |                  |                  |                  |                  |          |                  |                  |                  |
|--------------------------------------------|------------------|------------------|------------------|------------------|----------|------------------|------------------|------------------|
| Municipal Court - Personnel Services       | 129,026          | 141,200          | 147,110          | 147,110          |          | 152,994          | 159,114          | 165,479          |
| Municipal Court - Material & Services      | 28,828           | 37,500           | 40,000           | 40,000           |          | 41,200           | 42,436           | 43,709           |
| Total Municipal Court                      | 157,854          | 178,700          | 187,110          | 187,110          | -        | 194,194          | 201,550          | 209,188          |
| Economic Development - Personnel Services  | -                | -                | -                | -                |          | -                | -                | -                |
| Economic Development - Material & Services | 44,626           | 42,000           | 44,000           | 44,000           |          | 45,320           | 46,680           | 48,080           |
| Total Economic Development                 | 44,626           | 42,000           | 44,000           | 44,000           | -        | 45,320           | 46,680           | 48,080           |
| Park - Personnel Services (PW Staff)       | 96,136           | 63,700           | 89,800           | 89,800           |          | 93,392           | 97,128           | 101,013          |
| Park - Material & Services                 | 29,702           | 16,500           | 50,000           | 50,000           |          | 52,000           | 54,080           | 56,243           |
| Park - Capital Outlay                      | 329,176          | 17,000           | -                | -                |          | 50,000           | 100,000          | -                |
| Total Park                                 | 455,014          | 97,200           | 139,800          | 139,800          | -        | 195,392          | 251,208          | 157,256          |
| Debt Service:                              |                  |                  |                  |                  |          |                  |                  |                  |
| Principal                                  | 15,000           | 15,000           | 15,000           | 15,000           |          | 20,000           | 20,000           | 20,000           |
| Interest                                   | 14,250           | 13,800           | 13,350           | 13,350           |          | 12,900           | 12,300           | 11,700           |
| Total Debt Service                         | 29,250           | 28,800           | 28,350           | 28,350           | -        | 32,900           | 32,300           | 31,700           |
| <b>Total Expenditures</b>                  | <b>2,257,198</b> | <b>1,891,900</b> | <b>1,964,370</b> | <b>1,964,370</b> | <b>-</b> | <b>2,086,730</b> | <b>2,376,664</b> | <b>2,392,726</b> |
| <b>Budgetary Requirements</b>              |                  |                  |                  |                  |          |                  |                  |                  |
| Transfers Out                              | -                | -                | -                | -                |          | -                | -                | -                |
| Contingencies                              | -                | -                | 50,000           | 50,000           |          | 100,000          | 100,000          | 100,000          |
| Unappropriated Ending Fund Balance         | 193,524          | 254,124          | 450,052          | 450,052          |          | 495,235          | 451,703          | 398,157          |
| <b>Total Budgetary Requirements</b>        | <b>193,524</b>   | <b>254,124</b>   | <b>500,052</b>   | <b>500,052</b>   | <b>-</b> | <b>595,235</b>   | <b>551,703</b>   | <b>498,157</b>   |
| <b>Total Uses by Classification</b>        | <b>2,450,722</b> | <b>2,146,024</b> | <b>2,464,422</b> | <b>2,464,422</b> | <b>-</b> | <b>2,681,965</b> | <b>2,928,367</b> | <b>2,890,882</b> |



# City of Coburg

## Budgetary Funds

### Street Fund

### FY 2026 Budget

|                                                 | FY 2025   | FY 2026       | FY 2027   |           | FY 2028 | FY 2029          | FY 2030          |                  |
|-------------------------------------------------|-----------|---------------|-----------|-----------|---------|------------------|------------------|------------------|
|                                                 | Actual    | EOY Estimates | Proposed  | Approved  | Adopted | Projected Budget | Projected Budget | Projected Budget |
| Revenues:                                       |           |               |           |           |         |                  |                  |                  |
| Taxes and Assessments                           | 150,209   | 170,000       | 170,000   | 170,000   |         | 175,100          | 180,353          | 185,764          |
| Intergovernmental                               | 117,310   | 115,000       | 115,000   | 115,000   |         | 118,450          | 122,004          | 125,664          |
| Investment Revenue                              | 5,025     | 23,000        | 22,000    | 22,000    |         | 20,000           | 18,000           | 16,000           |
| Grants and Donations                            | 250,000   | -             | 250,000   | 250,000   |         | 250,000          | 250,000          | 1,500,000        |
| Charges for Services                            | 167,103   | 195,000       | 200,000   | 200,000   |         | 206,000          | 212,180          | 218,545          |
| Charges for Services -SDC                       | 104,771   | 6,000         | 26,000    | 26,000    |         | 60,000           | 61,800           | 63,654           |
| Other Revenue                                   | 1,062     | -             | -         | -         |         | -                | -                | -                |
| Total Revenue                                   | 795,480   | 509,000       | 783,000   | 783,000   | -       | 829,550          | 844,337          | 2,109,627        |
| Budgetary Sources:                              |           |               |           |           |         |                  |                  |                  |
| Working Capital Carryover                       | 1,443,651 | 891,709       | 499,708   | 499,708   |         | 225,867          | 164,990          | 152,055          |
| Loan Proceeds                                   | -         | -             | -         | -         |         | -                | -                | -                |
| Transfer In                                     | -         | -             | -         | -         |         | -                | -                | -                |
| Total Budgetary Sources                         | 1,443,651 | 891,709       | 499,708   | 499,708   | -       | 225,867          | 164,990          | 152,055          |
| Total Sources                                   | 2,239,131 | 1,400,709     | 1,282,708 | 1,282,708 | -       | 1,055,417        | 1,009,327        | 2,261,682        |
| Expenditures                                    |           |               |           |           |         |                  |                  |                  |
| Administration Department - Personnel Services  | 87,172    | 97,800        | 133,820   | 133,820   |         | 139,173          | 144,740          | 150,529          |
| Administration Department - Material & Services | 149       | -             | -         | -         |         | -                | -                | -                |
| Total Administration                            | 87,321    | 97,800        | 133,820   | 133,820   | -       | 139,173          | 144,740          | 150,529          |
| Public Works - Personnel Services               | 134,166   | 129,800       | 150,820   | 150,820   |         | 156,853          | 163,127          | 169,652          |
| Public Works - Material & Services              | 85,418    | 119,000       | 192,800   | 192,800   |         | 130,000          | 135,000          | 140,000          |
| Public Works - Capital                          | 901,117   | 410,000       | 385,000   | 385,000   |         | 300,000          | 250,000          | 1,500,000        |
| Total Public Works                              | 1,120,701 | 658,800       | 728,620   | 728,620   | -       | 586,853          | 548,127          | 1,809,652        |
| Debt Service:                                   |           |               |           |           |         |                  |                  |                  |
| Principal                                       | 92,523    | 93,865        | 96,230    | 96,230    |         | 98,655           | 101,145          | 103,689          |
| Interest                                        | 21,877    | 20,536        | 18,171    | 18,171    |         | 15,746           | 13,260           | 10,711           |
| Total Debt Service                              | 114,400   | 114,401       | 114,401   | 114,401   | -       | 114,401          | 114,405          | 114,400          |
| Total Expenditures                              | 1,322,422 | 871,001       | 976,841   | 976,841   | -       | 840,427          | 807,272          | 2,074,581        |
| Budgetary Requirements                          |           |               |           |           |         |                  |                  |                  |
| Transfers Out                                   | 25,000    | 30,000        | 30,000    | 30,000    |         | -                | -                | -                |
| Contingencies                                   | -         | -             | 50,000    | 50,000    |         | 50,000           | 50,000           | 50,000           |
| Unappropriated Ending Fund Balance              | 891,709   | 499,708       | 225,867   | 225,867   |         | 164,990          | 152,055          | 137,100          |
| Total Budgetary Requirements                    | 916,709   | 529,708       | 305,867   | 305,867   | -       | 214,990          | 202,055          | 187,100          |
| Total Uses by Classification                    | 2,239,131 | 1,400,709     | 1,282,708 | 1,282,708 | -       | 1,055,417        | 1,009,327        | 2,261,682        |



# City of Coburg

## Budgetary Funds

### Water Fund

### FY 2026 Budget

|                                                 | FY 2025          | FY 2026          |                  | FY 2027          |         | FY 2028          | FY 2029          | FY 2030          |
|-------------------------------------------------|------------------|------------------|------------------|------------------|---------|------------------|------------------|------------------|
|                                                 | Actual           | EOY Estimates    | Proposed         | Approved         | Adopted | Projected Budget | Projected Budget | Projected Budget |
| <b>Revenues:</b>                                |                  |                  |                  |                  |         |                  |                  |                  |
| Investment Revenue                              | 71,063           | 70,000           | 60,000           | 60,000           |         | 61,800           | 63,654           | 65,564           |
| Grants and Donations                            | -                | -                | -                | -                |         | 125,000          | -                | -                |
| Charges for Services                            | 1,029,881        | 1,212,000        | 1,264,500        | 1,264,500        |         | 1,302,435        | 1,341,508        | 1,381,753        |
| Charges for Services -SDC                       | 98,756           | 86,000           | 26,000           | 26,000           |         | 26,780           | 27,583           | 28,411           |
| Other Revenue                                   | 4,621            | -                | -                | -                |         | -                | -                | -                |
| <b>Total Revenue</b>                            | <b>1,204,321</b> | <b>1,368,000</b> | <b>1,350,500</b> | <b>1,350,500</b> | -       | <b>1,516,015</b> | <b>1,432,745</b> | <b>1,475,728</b> |
| <b>Budgetary Sources:</b>                       |                  |                  |                  |                  |         |                  |                  |                  |
| Working Capital Carryover                       | 2,238,893        | 2,584,283        | 3,237,333        | 3,237,333        |         | 4,036,823        | 3,749,288        | 3,740,006        |
| Loan Proceeds                                   | 253,803          | 1,000,000        | 1,200,000        | 1,200,000        |         | -                | -                | -                |
| Transfer In                                     | -                | -                | -                | -                |         | -                | -                | -                |
| <b>Total Budgetary Sources</b>                  | <b>2,492,696</b> | <b>3,584,283</b> | <b>4,437,333</b> | <b>4,437,333</b> | -       | <b>4,036,823</b> | <b>3,749,288</b> | <b>3,740,006</b> |
| <b>Total Sources</b>                            | <b>3,697,017</b> | <b>4,952,283</b> | <b>5,787,833</b> | <b>5,787,833</b> | -       | <b>5,552,838</b> | <b>5,182,033</b> | <b>5,215,733</b> |
| <b>Expenditures</b>                             |                  |                  |                  |                  |         |                  |                  |                  |
| Administration Department - Personnel Services  | 109,437          | 121,150          | 156,340          | 156,340          |         | 162,594          | 169,097          | 175,861          |
| Administration Department - Material & Services | 2,546            | -                | -                | -                |         | -                | -                | -                |
| <b>Total Administration</b>                     | <b>111,983</b>   | <b>121,150</b>   | <b>156,340</b>   | <b>156,340</b>   | -       | <b>162,594</b>   | <b>169,097</b>   | <b>175,861</b>   |
| Public Works - Personnel Services               | 147,262          | 162,900          | 183,170          | 183,170          |         | 315,497          | 253,117          | 263,241          |
| Public Works - Material & Services              | 192,925          | 188,500          | 136,500          | 136,500          |         | 141,960          | 147,638          | 153,544          |
| Public Works - Capital                          | 525,764          | 1,100,000        | 1,005,000        | 1,005,000        |         | 500,000          | 375,000          | 510,000          |
| <b>Total Public Works</b>                       | <b>865,951</b>   | <b>1,451,400</b> | <b>1,324,670</b> | <b>1,324,670</b> | -       | <b>957,457</b>   | <b>775,755</b>   | <b>926,785</b>   |
| Debt Service:                                   |                  |                  |                  |                  |         |                  |                  |                  |
| Principal                                       | 80,000           | 80,000           | -                | -                |         | 200,000          | 200,000          | 200,000          |
| Interest                                        | 4,800            | 2,400            | -                | -                |         | 210,000          | 20,000           | 20,000           |
| <b>Total Debt Service</b>                       | <b>84,800</b>    | <b>82,400</b>    | <b>-</b>         | <b>-</b>         | -       | <b>410,000</b>   | <b>220,000</b>   | <b>220,000</b>   |
| <b>Total Expenditures</b>                       | <b>1,062,734</b> | <b>1,654,950</b> | <b>1,481,010</b> | <b>1,481,010</b> | -       | <b>1,530,050</b> | <b>1,164,852</b> | <b>1,322,647</b> |
| <b>Budgetary Requirements</b>                   |                  |                  |                  |                  |         |                  |                  |                  |
| Transfers Out                                   | 50,000           | 60,000           | 70,000           | 70,000           |         | 73,500           | 77,175           | 81,034           |
| Contingencies                                   | -                | -                | 200,000          | 200,000          |         | 200,000          | 200,000          | 200,000          |
| Unappropriated Ending Fund Balance              | 2,584,283        | 3,237,333        | 4,036,823        | 4,036,823        |         | 3,749,288        | 3,740,006        | 3,612,053        |
| <b>Total Budgetary Requirements</b>             | <b>2,634,283</b> | <b>3,297,333</b> | <b>4,306,823</b> | <b>4,306,823</b> | -       | <b>4,022,788</b> | <b>4,017,181</b> | <b>3,893,087</b> |
| <b>Total Uses by Classification</b>             | <b>3,697,017</b> | <b>4,952,283</b> | <b>5,787,833</b> | <b>5,787,833</b> | -       | <b>5,552,838</b> | <b>5,182,033</b> | <b>5,215,733</b> |



# City of Coburg

## Budgetary Funds

### Wastewater Fund

### FY 2026 Budget

|                                                 | FY 2025          | FY 2026          | FY 2027          | FY 2028          | FY 2029          | FY 2030          |
|-------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                                 | Actual           | EOY Estimates    | Proposed         | Adopted          | Projected Budget | Projected Budget |
| <b>Revenues:</b>                                |                  |                  |                  |                  |                  |                  |
| Taxes and Assessments                           | 14,253           | -                | 3,000            | 3,000            | 3,090            | 3,183            |
| Intergovernmental                               | 400,000          | 500,000          | 500,000          | 500,000          | 500,000          | 500,000          |
| Investment Revenue                              | 8,088            | 30,000           | 33,000           | 33,000           | 33,990           | 35,010           |
| Grants and Donations                            | -                | -                | -                | -                | -                | -                |
| Charges for Services                            | 891,151          | 1,000,000        | 1,070,000        | 1,070,000        | 1,230,500        | 1,415,075        |
| Charges for Services -SDC                       | 160,769          | -                | 65,000           | 65,000           | 66,950           | 68,959           |
| Other Revenue                                   | 7,376            | 8,000            | 7,000            | 7,000            | 7,210            | 7,426            |
| <b>Total Revenue</b>                            | <b>1,481,637</b> | <b>1,538,000</b> | <b>1,678,000</b> | <b>1,678,000</b> | <b>1,841,740</b> | <b>2,029,652</b> |
| <b>Budgetary Sources:</b>                       |                  |                  |                  |                  |                  |                  |
| Working Capital Carryover                       | 1,668,409        | 1,445,496        | 1,463,790        | 1,463,790        | 1,278,757        | 760,877          |
| Loan Proceeds                                   | -                | -                | -                | -                | -                | -                |
| Transfer In                                     | -                | -                | -                | -                | -                | -                |
| <b>Total Budgetary Sources</b>                  | <b>1,668,409</b> | <b>1,445,496</b> | <b>1,463,790</b> | <b>1,463,790</b> | <b>1,278,757</b> | <b>760,877</b>   |
| <b>Total Sources</b>                            | <b>3,150,046</b> | <b>2,983,496</b> | <b>3,141,790</b> | <b>3,141,790</b> | <b>3,120,497</b> | <b>2,898,752</b> |
| <b>Expenditures</b>                             |                  |                  |                  |                  |                  |                  |
| Administration Department - Personnel Services  | 80,663           | 110,600          | 156,340          | 156,340          | 162,594          | 169,097          |
| Administration Department - Material & Services | -                | -                | -                | -                | -                | -                |
| <b>Total Administration</b>                     | <b>80,663</b>    | <b>110,600</b>   | <b>156,340</b>   | <b>156,340</b>   | <b>162,594</b>   | <b>169,097</b>   |
| Public Works - Personnel Services               | 198,449          | 258,900          | 298,260          | 298,260          | 310,190          | 322,598          |
| Public Works - Material & Services              | 284,942          | 186,000          | 230,000          | 230,000          | 239,200          | 398,768          |
| Public Works - Capital                          | 185,690          | -                | 10,000           | 10,000           | 500,000          | 100,000          |
| <b>Total Public Works</b>                       | <b>669,081</b>   | <b>444,900</b>   | <b>538,260</b>   | <b>538,260</b>   | <b>1,049,390</b> | <b>821,366</b>   |
| Debt Service:                                   |                  |                  |                  |                  |                  |                  |
| Principal                                       | 644,900          | 654,640          | 659,420          | 659,420          | 669,241          | 679,103          |
| Interest                                        | 259,906          | 249,566          | 239,013          | 239,013          | 228,395          | 217,562          |
| <b>Total Debt Service</b>                       | <b>904,806</b>   | <b>904,206</b>   | <b>898,433</b>   | <b>898,433</b>   | <b>897,636</b>   | <b>896,665</b>   |
| <b>Total Expenditures</b>                       | <b>1,654,550</b> | <b>1,459,706</b> | <b>1,593,033</b> | <b>1,593,033</b> | <b>2,109,620</b> | <b>1,887,128</b> |
| <b>Budgetary Requirements</b>                   |                  |                  |                  |                  |                  |                  |
| Transfers Out                                   | 50,000           | 60,000           | 70,000           | 70,000           | 50,000           | 50,000           |
| Contingencies                                   | -                | -                | 200,000          | 200,000          | 200,000          | 200,000          |
| Unappropriated Ending Fund Balance              | 1,445,496        | 1,463,790        | 1,278,757        | 1,278,757        | 760,877          | 653,401          |
| <b>Total Budgetary Requirements</b>             | <b>1,495,496</b> | <b>1,523,790</b> | <b>1,548,757</b> | <b>1,548,757</b> | <b>1,010,877</b> | <b>903,401</b>   |
| <b>Total Uses by Classification</b>             | <b>3,150,046</b> | <b>2,983,496</b> | <b>3,141,790</b> | <b>3,141,790</b> | <b>3,120,497</b> | <b>2,898,752</b> |



## City of Coburg Administration FY 2026 Budget

|                                                  | FY 2025        | FY 2026        |                | FY 2027        |          | FY 2028          | FY 2029          | FY 2030          |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------|------------------|------------------|------------------|
|                                                  | Actual         | EOY Estimates  | Proposed       | Approved       | Adopted  | Projected Budget | Projected Budget | Projected Budget |
| <b>Expenditures</b>                              |                |                |                |                |          |                  |                  |                  |
| <b>General Fund</b>                              |                |                |                |                |          |                  |                  |                  |
| Administration Department - Personnel Services   | 307,961        | 276,200        | 243,270        | 243,270        | -        | 253,001          | 263,121          | 273,646          |
| Administration Department - Materials & Services | 210,208        | 269,000        | 254,000        | 254,000        | -        | 264,160          | 274,726          | 285,715          |
|                                                  | 518,169        | 545,200        | 497,270        | 497,270        | -        | 517,161          | 537,847          | 559,361          |
| <b>Street Fund</b>                               |                |                |                |                |          |                  |                  |                  |
| Administration Department - Personnel Services   | 87,172         | 97,800         | 133,820        | 133,820        | -        | 139,173          | 144,740          | 150,529          |
| Administration Department - Materials & Services | 149            | -              | -              | -              | -        | -                | -                | -                |
|                                                  | 87,321         | 97,800         | 133,820        | 133,820        | -        | 139,173          | 144,740          | 150,529          |
| <b>Water Fund</b>                                |                |                |                |                |          |                  |                  |                  |
| Administration Department - Personnel Services   | 109,437        | 121,150        | 156,340        | 156,340        | -        | 162,594          | 169,097          | 175,861          |
| Administration Department - Materials & Services | 2,546          | -              | -              | -              | -        | -                | -                | -                |
|                                                  | 111,983        | 121,150        | 156,340        | 156,340        | -        | 162,594          | 169,097          | 175,861          |
| <b>Sewer Fund</b>                                |                |                |                |                |          |                  |                  |                  |
| Administration Department - Personnel Services   | 80,663         | 110,600        | 156,340        | 156,340        | -        | 162,594          | 169,097          | 175,861          |
| Administration Department - Materials & Services | -              | -              | -              | -              | -        | -                | -                | -                |
|                                                  | 80,663         | 110,600        | 156,340        | 156,340        | -        | 162,594          | 169,097          | 175,861          |
| <b>Total for Administration</b>                  | <b>798,136</b> | <b>874,750</b> | <b>943,770</b> | <b>943,770</b> | <b>-</b> | <b>981,521</b>   | <b>1,020,782</b> | <b>1,061,613</b> |
| Administration Department - Personnel Services   | 585,233        | 605,750        | 689,770        | 689,770        | -        | 717,361          | 746,055          | 775,897          |
| Administration Department - Materials & Services | 212,903        | 269,000        | 254,000        | 254,000        | -        | 264,160          | 274,726          | 285,715          |
| <b>Total for Administration</b>                  | <b>798,136</b> | <b>874,750</b> | <b>943,770</b> | <b>943,770</b> | <b>-</b> | <b>981,521</b>   | <b>1,020,782</b> | <b>1,061,613</b> |



## City of Coburg Public Works FY 2026 Budget

|                                    | FY 2025          | FY 2026          |                  | FY 2027          |          | FY 2028          | FY 2029          | FY 2030          |
|------------------------------------|------------------|------------------|------------------|------------------|----------|------------------|------------------|------------------|
|                                    | Actual           | EOY Estimates    | Proposed         | Approved         | Adopted  | Projected Budget | Projected Budget | Projected Budget |
| <b>Expenditures</b>                |                  |                  |                  |                  |          |                  |                  |                  |
| <b>General Fund</b>                |                  |                  |                  |                  |          |                  |                  |                  |
| Public Works - Personnel Services  | 96,136           | 63,700           | 89,800           | 89,800           | -        | 93,392           | 97,128           | 101,013          |
| Public Works - Material & Services | -                | -                | -                | -                | -        | -                | -                | -                |
| Public Works - Capital             |                  |                  |                  |                  |          |                  |                  |                  |
|                                    | 96,136           | 63,700           | 89,800           | 89,800           | -        | 93,392           | 97,128           | 101,013          |
| <b>Street Fund</b>                 |                  |                  |                  |                  |          |                  |                  |                  |
| Public Works - Personnel Services  | 134,166          | 129,800          | 150,820          | 150,820          | -        | 156,853          | 163,127          | 169,652          |
| Public Works - Material & Services | 85,418           | 119,000          | 192,800          | 192,800          | -        | 130,000          | 135,000          | 140,000          |
| Public Works - Capital             | 901,117          | 410,000          | 385,000          | 385,000          | -        | 300,000          | 250,000          | 1,500,000        |
|                                    | 1,120,701        | 658,800          | 728,620          | 728,620          | -        | 586,853          | 548,127          | 1,809,652        |
| <b>Water Fund</b>                  |                  |                  |                  |                  |          |                  |                  |                  |
| Public Works - Personnel Services  | 147,262          | 162,900          | 183,170          | 183,170          | -        | 315,497          | 253,117          | 263,241          |
| Public Works - Material & Services | 192,925          | 188,500          | 136,500          | 136,500          | -        | 141,960          | 147,638          | 153,544          |
| Public Works - Capital             | 525,764          | 1,100,000        | 1,005,000        | 1,005,000        | -        | 500,000          | 375,000          | 510,000          |
|                                    | 865,951          | 1,451,400        | 1,324,670        | 1,324,670        | -        | 957,457          | 775,755          | 926,785          |
| <b>Sewer Fund</b>                  |                  |                  |                  |                  |          |                  |                  |                  |
| Public Works - Personnel Services  | 198,449          | 258,900          | 298,260          | 298,260          | -        | 310,190          | 322,598          | 335,502          |
| Public Works - Material & Services | 284,942          | 186,000          | 230,000          | 230,000          | -        | 239,200          | 398,768          | 264,719          |
| Public Works - Capital             | 185,690          | -                | 10,000           | 10,000           | -        | 500,000          | 100,000          | -                |
|                                    | 669,081          | 444,900          | 538,260          | 538,260          | -        | 1,049,390        | 821,366          | 600,221          |
| <b>Total for Public Works</b>      | <b>2,751,869</b> | <b>2,618,800</b> | <b>2,681,350</b> | <b>2,681,350</b> | <b>-</b> | <b>2,687,092</b> | <b>2,242,376</b> | <b>3,437,671</b> |
| Public Works - Personnel Services  | 576,013          | 615,300          | 722,050          | 722,050          | -        | 875,932          | 835,969          | 869,408          |
| Public Works - Material & Services | 563,285          | 493,500          | 559,300          | 559,300          | -        | 511,160          | 681,406          | 558,263          |
| Public Works - Capital             | 1,612,571        | 1,510,000        | 1,400,000        | 1,400,000        | -        | 1,300,000        | 725,000          | 2,010,000        |
| <b>Total for Public Works</b>      | <b>2,751,869</b> | <b>2,618,800</b> | <b>2,681,350</b> | <b>2,681,350</b> | <b>-</b> | <b>2,687,092</b> | <b>2,242,376</b> | <b>3,437,671</b> |

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| Account #      | Description                         | FY26 Budget | FY26 EOY Est | FY27 Budget  |
|----------------|-------------------------------------|-------------|--------------|--------------|
| 001-000-400100 | Beginning Fund Balance-Budget       | 227,588.00  |              |              |
| 001-000-400200 | Current Taxes                       | 984,603.00  | 990,000.00   | 1,017,298.00 |
| 001-000-400300 | Delinquent Taxes                    | 15,000.00   | 11,000.00    | 17,500.00    |
| 001-000-401000 | State Pool Interest                 | 5,000.00    | 9,500.00     | 8,500.00     |
| 001-000-402010 | State Shared Revenue                | 25,000.00   | 23,000.00    | 24,000.00    |
| 001-000-402200 | State Cigarette Taxes               | 1,000.00    | 1,000.00     | 1,000.00     |
| 001-000-402250 | State Liquor Taxes                  | 25,000.00   | 23,000.00    | 24,000.00    |
| 001-000-402500 | Transient Room Tax                  | -           |              |              |
| 001-000-402600 | Tourism Funds - Lane County         | -           |              |              |
| 001-000-403100 | Power Company Franchise Fee         | 165,000.00  | 167,000.00   | 175,000.00   |
| 001-000-403150 | Power Company Franchise Licens      | 65,000.00   | 70,000.00    | 75,000.00    |
| 001-000-403200 | Gas Company Franchise Fee           | 38,000.00   | 33,000.00    | 36,000.00    |
| 001-000-403300 | Cable TV Franchise Fee              | 15,000.00   | 15,000.00    | 15,000.00    |
| 001-000-403400 | Telephone Franchise                 | 2,500.00    | 2,500.00     | 2,500.00     |
| 001-000-403450 | DFN Fibert Internet Franchise       | -           |              |              |
| 001-000-403500 | Garbage Franchise Fee               | 2,000.00    | 2,000.00     | 2,000.00     |
| 001-000-404040 | Impound Fees                        | -           |              |              |
| 001-000-404042 | Business License                    | 4,500.00    | 4,000.00     | 4,000.00     |
| 001-000-404400 | Land Use Filing Fees                | 2,500.00    | 1,500.00     | 4,000.00     |
| 001-000-401710 | Federal Grants                      | -           |              | 5,000.00     |
| 001-000-401720 | State Grants                        | -           |              |              |
| 001-000-401730 | Local and Other Grants              | -           |              | 20,000.00    |
| 001-000-404490 | Planning Scenario Contract          | -           |              |              |
| 001-000-404493 | Broadband Consortium Grant          | -           |              |              |
| 001-000-404495 | Lease Revenue                       | 12,000.00   | 1,000.00     | 1,000.00     |
| 001-000-404500 | Sign Application Fee                | 500.00      | -            | 500.00       |
| 001-000-404600 | SDC Admin. Fees                     | 20,000.00   | 2,000.00     | 5,000.00     |
| 001-000-405000 | Fines and Bails                     | -           |              |              |
| 001-000-406050 | Technology Fee                      | -           |              |              |
| 001-000-406700 | Asset Forfeiture                    | -           |              |              |
| 001-000-410910 | Dog License Fees                    | -           |              |              |
| 001-000-410920 | Dog Impound Fees                    | -           |              |              |
| 001-000-498100 | Lien Search Fee                     | 1,000.00    | 1,000.00     | 1,000.00     |
| 001-000-498200 | Public Safety Support Fee           | -           |              | 150,000.00   |
| 001-000-498900 | Sale of Surplus Property            | -           |              |              |
| 001-000-499000 | Other Receipts                      | 8,000.00    | 7,000.00     | 8,000.00     |
| 001-000-499100 | Loan Proceed                        | -           |              |              |
| 001-006-403050 | Electrical Inspection Fees          | 7,000.00    | 6,000.00     | 7,000.00     |
| 001-006-404300 | Building Inspection Fees            | 60,000.00   | 25,000.00    | 40,000.00    |
| 001-006-404450 | Planning Service Fees               | 10,000.00   | 8,000.00     | 8,000.00     |
| 001-006-404460 | Permit Surcharge                    | -           |              |              |
| 001-006-404470 | Technology Fee                      | 10,000.00   | 1,000.00     | 1,500.00     |
| 001-006-405000 | Historic Preservation Grant         | -           |              |              |
| 001-006-408500 | Fed MPO Reimb Planning              | 5,000.00    | 5,000.00     | -            |
| 001-015-406375 | PD Grant - Vest                     | 10,000.00   | -            |              |
| 001-015-406600 | PD Chett Program                    | 1,500.00    | 1,500.00     | 1,500.00     |
| 001-015-410800 | Shop with a Cop                     | 1,500.00    | 1,500.00     | 1,500.00     |
| 001-015-485200 | Police Reserve Officer Revenue      | -           |              |              |
| 001-015-486000 | Partner Agency Reimbursements       | 2,000.00    | 15,000.00    | 15,000.00    |
| 001-015-486100 | Harrisburg Patrol                   | 50,000.00   | 60,000.00    | 62,000.00    |
| 001-015-486200 | USMS- Sex Offenders                 | -           |              |              |
| 001-015-486300 | ODOT Truck Inspection               | 2,500.00    | -            | -            |
| 001-015-486350 | ODOT Truck Inspection               | 6,000.00    | -            | -            |
| 001-015-498000 | Fingerprinting Fees                 | -           |              |              |
| 001-020-405000 | Fines and Bails                     | 65,000.00   | 110,000.00   | 100,000.00   |
| 001-020-405010 | Fines & Bail - Agency Collect.      | 35,000.00   | 35,000.00    | 35,000.00    |
| 001-020-405100 | Fines Transfer from Other           | 1,000.00    |              | 1,500.00     |
| 001-020-406000 | Court Fees                          | -           |              |              |
| 001-025-402500 | Transient Room Tax                  | 33,000.00   | 33,000.00    | 35,000.00    |
| 001-025-402600 | Tourism Funds                       | 40,000.00   | 40,000.00    | 35,000.00    |
| 001-050-401060 | Park Donations                      | 5,000.00    | 3,000.00     | 3,000.00     |
| 001-050-402050 | Park User Fees (\$2,500) + Park and | 42,500.00   | 42,000.00    | 43,000.00    |
| 001-051-401010 | Interest Income SDC                 | 5,000.00    | -            | 5,000.00     |
| 001-051-404000 | Park Improvement SDC Fee            | 60,000.00   | 10,000.00    | 30,000.00    |

|                |                             |            |            |            |
|----------------|-----------------------------|------------|------------|------------|
| 001-051-404500 | Oregon Small Cities Grant   | -          | 43,000.00  | -          |
| 001-500-500010 | Overhead Allocation         | 150,000.00 | 150,000.00 | 170,000.00 |
| 001-001-501100 | Regular Employees           | 138,670.00 | 150,000    | 130,700    |
| 001-001-501150 | Temporary Employees         |            |            |            |
| 001-001-501200 | Overtime Pay                |            |            |            |
| 001-001-502100 | FICA/Medicare               | 10,690.00  | 12,000     | 10,080     |
| 001-001-502210 | PERS Retirement - ER        | 34,780.00  | 17,000     | 32,940     |
| 001-001-502215 | PERS Retirement UAL         |            | 22,000     |            |
| 001-001-502220 | PERS Retirement - EE        | 5,530.00   | 4,600      | 4,860      |
| 001-001-502225 | HRAVEBA                     | 960.00     | 1,000      | 920        |
| 001-001-502230 | Deferred Comp               | 960.00     | 1,000      | 920        |
| 001-001-502300 | Health Insurance            | 43,730.00  | 43,500     | 36,660     |
| 001-001-502400 | Workers Comp                | 1,610.00   | 24,000     | 25,000     |
| 001-001-502450 | SUTA Tax                    | 1,260.00   | 1,100      | 1,190      |
| 001-001-601100 | Office Supplies             | 7,000.00   | 5,000      | 7,000      |
| 001-001-601200 | Technical Supplies          | 2,000.00   | 2,000      | 2,000      |
| 001-001-602100 | Repair & Maintenance        |            |            |            |
| 001-001-602300 | Equipment Rental            |            |            |            |
| 001-001-603200 | Communication               |            |            |            |
| 001-001-604100 | Professional Services       | 100,000.00 | 125,000    | 100,000    |
| 001-001-604200 | Technical Services          |            | 7,000      | 5,000      |
| 001-001-604300 | Contract Services           |            | 4,000      | 3,000      |
| 001-001-604400 | Insurance Services          | 110,000.00 | 115,000    | 125,000    |
| 001-001-605100 | Travel and Training         | 5,000.00   | 5,000      | 5,000      |
| 001-001-605200 | Community Engagement        | 1,000.00   | 500        | 1,000      |
| 001-001-605300 | Mbrships/Dues/Subscriptions | 5,000.00   | 5,000      | 5,000      |
| 001-001-605400 | Miscellaneous               | 1,000.00   | 500        | 1,000      |
| 001-002-601200 | Technical Supplies          | 7,500.00   | 3,500      | 5,000      |
| 001-002-603100 | Utilities                   | 18,000.00  | 13,000     | 15,000     |
| 001-002-603200 | Communication               | 10,000.00  | 11,000     | 11,000     |
| 001-002-604100 | Professional Services       | 40,000.00  | 15,000     | 10,000     |
| 001-002-604200 | Technical Services          | 12,000.00  | 60,000     | 60,000     |
| 001-002-604300 | Contract Services           | 12,000.00  | 7,500      | 10,000     |
| 001-002-703200 | Equipment - Technology      | 5,000.00   | 20,000     | 15,000     |
| 001-004-501100 | Regular Employees           | 49,510.00  | 34,000     | 32,110     |
| 001-004-501150 | Temporary Employees         | -          | 5,000      | 20,000     |
| 001-004-501200 | Overtime Pay                | 1,000.00   | 1,000      | 1,000      |
| 001-004-502100 | FICA/Medicare               | 3,920.00   | 2,700      | 3,440      |
| 001-004-502210 | PERS Retirement - ER        | 12,450.00  | 3,500      | 10,940     |
| 001-004-502215 | PERS Retirement UAL         |            | 5,100      |            |
| 001-004-502220 | PERS Retirement - EE        | 3,060.00   | 2,100      | 2,690      |
| 001-004-502225 | HRAVEBA                     | 480.00     | 400        | 360        |
| 001-004-502230 | Deferred Comp               | 480.00     | 300        | 360        |
| 001-004-502300 | Health Insurance            | 9,880.00   | 8,200      | 17,530     |
| 001-004-502400 | Workers Comp                | 1,360.00   | 1,100      | 1,090      |
| 001-004-502450 | SUTA Tax                    | 440.00     | 300        | 280        |
| 001-004-601100 | Office Supplies             |            |            |            |
| 001-004-601200 | Technical Supplies          |            |            |            |
| 001-004-602100 | Repair & Maintenance        |            |            |            |
| 001-004-602300 | Equipment Rental            |            |            |            |
| 001-004-602400 | Vehicle Maintenance         |            |            |            |
| 001-004-602500 | Fuel                        |            |            |            |
| 001-004-604100 | Professional Services       |            |            |            |
| 001-004-604200 | Technical Services          |            |            |            |
| 001-004-604300 | Contract Services           |            |            |            |
| 001-004-605100 | Travel and Training         |            |            |            |
| 001-004-605300 | Mbrships/Dues/Subscriptions |            |            |            |
| 001-006-501100 | Regular Employees           | 57,980.00  | 57,000     | 52,540     |
| 001-006-501150 | Temporary Employees         |            |            |            |
| 001-006-501200 | Overtime Pay                |            |            |            |
| 001-006-502100 | FICA/Medicare               | 4,450.00   | 4,300      | 4,060      |
| 001-006-502210 | PERS Retirement - ER        | 13,870.00  | 5,600      | 12,700     |
| 001-006-502215 | PERS Retirement UAL         |            | 8,500      |            |
| 001-006-502220 | PERS Retirement - EE        | 3,480.00   | 3,500      | 3,190      |
| 001-006-502225 | HRAVEBA                     | 600.00     | 600        | 530        |
| 001-006-502230 | Deferred Comp               |            |            | 530        |

|                |                             |            |         |         |
|----------------|-----------------------------|------------|---------|---------|
| 001-006-502300 | Health Insurance            | 10,950.00  | 10,500  | 10,130  |
| 001-006-502400 | Workers Comp                | 1,030.00   | 1,500   | 910     |
| 001-006-502450 | SUTA Tax                    | 530.00     | 500     | 480     |
| 001-006-601100 | Office Supplies             | 750.00     | 100     | 300     |
| 001-006-601200 | Technical Supplies          | 500.00     | 0       | -       |
| 001-006-602100 | Repair & Maintenance        |            |         |         |
| 001-006-602300 | Equipment Rental            |            |         |         |
| 001-006-603200 | Communication               | 500.00     | 0       | -       |
| 001-006-604100 | Professional Services       | 100,000.00 | 87,000  | 50,000  |
| 001-006-604200 | Technical Services          |            | 2,500   | 3,000   |
| 001-006-604300 | Contract Services           |            |         |         |
| 001-006-605100 | Travel and Training         | 1,000.00   |         | 500     |
| 001-006-605300 | Mbrships/Dues/Subscriptions |            | 400     | 500     |
| 001-015-501100 | Regular Employees           | 306,290.00 | 322,000 | 319,810 |
| 001-015-501150 | Temporary Employees         |            | 0       |         |
| 001-015-501200 | Overtime Pay                | 50,000.00  | 20,000  | 50,000  |
| 001-015-502100 | FICA/Medicare               | 27,500.00  | 45,000  | 28,540  |
| 001-015-502210 | PERS Retirement - ER        | 98,560.00  | 45,000  | 102,290 |
| 001-015-502215 | PERS Retirement UAL         |            | 48,000  |         |
| 001-015-502220 | PERS Retirement - EE        | 14,120.00  | 12,500  | 14,590  |
| 001-015-502225 | HRAVEBA                     | 3,000.00   | 2,400   | 2,400   |
| 001-015-502230 | Deferred Comp               | 3,000.00   | 1,500   | 3,000   |
| 001-015-502300 | Health Insurance            | 118,720.00 | 70,000  | 104,440 |
| 001-015-502400 | Workers Comp                | 12,170.00  | 6,500   | 12,490  |
| 001-015-502450 | SUTA Tax                    | 2,790.00   | 2,400   | 2,910   |
| 001-015-601100 | Office Supplies             | 1,000.00   | 1,200   | 1,500   |
| 001-015-601200 | Technical Supplies          | 24,000.00  | 7,500   | 20,000  |
| 001-015-602100 | Repair & Maintenance        | 7,000.00   | 1,000   | 2,500   |
| 001-015-602300 | Equipment Rental            |            |         |         |
| 001-015-602400 | Vehicle Maintenance         | 6,500.00   | 8,000   | 7,500   |
| 001-015-602500 | Fuel                        | 17,000.00  | 8,000   | 10,000  |
| 001-015-603200 | Communication               |            | 2,000   | 2,000   |
| 001-015-604100 | Professional Services       | 85,000.00  | 78,000  | 80,000  |
| 001-015-604200 | Technical Services          | 2,000.00   | 500     | 2,500   |
| 001-015-604300 | Contract Services           |            |         |         |
| 001-015-605100 | Travel and Training         | 7,000.00   | 3,000   | 5,000   |
| 001-015-605200 | Community Engagement        | 6,500.00   | 2,500   | 4,000   |
| 001-015-605300 | Mbrships/Dues/Subscriptions |            | 1,000   | 1,000   |
| 001-015-605400 | Miscellaneous               | 1,000.00   | 0       | 1,000   |
| 001-015-703100 | Equipment - Vehicles        |            |         | 25,000  |
| 001-020-501100 | Regular Employees           | 79,150.00  | 78,500  | 82,840  |
| 001-020-501150 | Temporary Employees         |            |         |         |
| 001-020-501200 | Overtime Pay                |            |         |         |
| 001-020-502100 | FICA/Medicare               | 6,110.00   | 5,700   | 6,390   |
| 001-020-502210 | PERS Retirement - ER        | 20,380.00  | 9,000   | 21,320  |
| 001-020-502215 | PERS Retirement UAL         |            | 11,400  |         |
| 001-020-502220 | PERS Retirement - EE        | 4,790.00   | 4,800   | 5,010   |
| 001-020-502225 | HRAVEBA                     | 600.00     | 600     | 600     |
| 001-020-502230 | Deferred Comp               | 600.00     | 600     | 600     |
| 001-020-502300 | Health Insurance            | 31,240.00  | 28,000  | 28,520  |
| 001-020-502400 | Workers Comp                | 1,060.00   | 2,000   | 1,070   |
| 001-020-502450 | SUTA Tax                    | 720.00     | 600     | 760     |
| 001-020-601100 | Office Supplies             | 1,300.00   | 1,000   | 1,000   |
| 001-020-601200 | Technical Supplies          |            |         |         |
| 001-020-602100 | Repair & Maintenance        |            |         |         |
| 001-020-602300 | Equipment Rental            |            |         |         |
| 001-020-604100 | Professional Services       | 29,000.00  | 28,000  | 30,000  |
| 001-020-604200 | Technical Services          | 800.00     | 500     | 500     |
| 001-020-604300 | Contract Services           | 5,400.00   | 5,500   | 6,000   |
| 001-020-605100 | Travel and Training         | 2,000.00   | 2,000   | 2,000   |
| 001-020-605300 | Mbrships/Dues/Subscriptions | 400.00     | 500     | 500     |
| 001-025-604100 | Professional Services       | 13,500.00  | 0       | 14,000  |
| 001-025-604300 | Contract Services           | 30,000.00  | 42,000  | 30,000  |
| 001-050-601200 | Technical Supplies          | 11,000.00  | 7,000   | 10,000  |
| 001-050-602100 | Repair & Maintenance        | 2,000.00   | 1,000   | 5,000   |
| 001-050-602300 | Equipment Rental            | 1,000.00   | 0       | 1,000   |
| 001-050-602400 | Vehicle Maintenance         | 2,500.00   | 1,000   | 1,000   |

|                |                                |            |            |            |
|----------------|--------------------------------|------------|------------|------------|
| 001-050-602500 | Fuel                           | 2,300.00   | 1,000      | 1,000      |
| 001-050-603100 | Utilities                      | 2,400.00   | 1,500      | 2,000      |
| 001-050-603200 | Communication                  |            |            |            |
| 001-050-604300 | Contract Services              | 5,000.00   | 5,000      | 30,000     |
| 001-050-704101 | Pavilion Park Plaza            | 10,000.00  | 17,000     | -          |
| 001-051-704101 | Pavilion Park Plaza            |            |            |            |
| 001-999-801100 | 2020 US Bank- Prin             | 15,000.00  | 15,000     | 15,000     |
| 001-999-802100 | 2020 US Bank- Int              | 13,800.00  | 13,800     | 13,350     |
| 001-999-905000 | Contingency                    | 50,000.00  |            |            |
| 003-000-400100 | Beginning Fund Balance         | 943,439.00 |            |            |
| 003-000-401000 | State Pool Interest            | 8,000.00   | 23,000.00  | 22,000.00  |
| 003-000-402445 | City Fuel Taxes                | 160,000.00 | 170,000.00 | 170,000.00 |
| 003-000-402450 | State Street Taxes             | 112,000.00 | 115,000.00 | 115,000.00 |
| 003-000-406500 | Street Tree Utility Fees       | 30,000.00  | 20,000.00  | 22,000.00  |
| 003-000-407000 | Transportation Utility Fee     | 160,000.00 | 175,000.00 | 178,000.00 |
| 003-000-407500 | Right of Way Permit Fees       | 1,500.00   |            |            |
| 003-000-401710 | Federal Grants                 |            |            |            |
| 003-000-401720 | State Grants                   | 250,000.00 | -          | 250,000.00 |
| 003-000-401730 | Local and Other Grants         |            |            |            |
| 003-000-499000 | Other Receipts                 | -          |            |            |
| 003-000-499100 | Loan Proceed                   |            |            |            |
| 003-023-401010 | Interest Income SDC            | 15,000.00  | 1,000.00   | 1,000.00   |
| 003-023-404002 | Trans Improvement SDC          | 70,000.00  | 5,000.00   | 25,000.00  |
| 003-001-501100 | Regular Employees              | 73,460.00  | 60,000     | 79,570     |
| 003-001-501150 | Temporary Employees            |            |            |            |
| 003-001-501200 | Overtime Pay                   |            |            |            |
| 003-001-502100 | FICA/Medicare                  | 5,670.00   | 3,600      | 6,150      |
| 003-001-502210 | PERS Retirement - ER           | 18,390.00  | 5,500      | 19,920     |
| 003-001-502215 | PERS Retirement UAL            |            | 7,000      |            |
| 003-001-502220 | PERS Retirement - EE           | 3,020.00   | 1,800      | 3,280      |
| 003-001-502225 | HRAVEBA                        | 540.00     | 400        | 650        |
| 003-001-502230 | Deferred Comp                  | 540.00     | 400        | 650        |
| 003-001-502300 | Health Insurance               | 21,890.00  | 17,500     | 21,820     |
| 003-001-502400 | Workers Comp                   | 890.00     | 1,000      | 1,050      |
| 003-001-502450 | SUTA Tax                       | 670.00     | 600        | 730        |
| 003-001-601100 | Office Supplies                |            |            |            |
| 003-001-601200 | Technical Supplies             | 5,000.00   | 0          | -          |
| 003-001-604100 | Professional Services          |            |            |            |
| 003-004-501100 | Regular Employees              | 70,020.00  | 75,000     | 77,460     |
| 003-004-501150 | Temporary Employees            | 28,690.00  | 5,000      | 5,000      |
| 003-004-501200 | Overtime Pay                   | 15,260.00  | 1,000      |            |
| 003-004-502100 | FICA/Medicare                  | 7,610.00   | 5,800      | 7,170      |
| 003-004-502210 | PERS Retirement - ER           | 24,790.00  | 8,000      | 23,160     |
| 003-004-502215 | PERS Retirement UAL            |            | 10,500     |            |
| 003-004-502220 | PERS Retirement - EE           | 5,970.00   | 4,500      | 5,610      |
| 003-004-502225 | HRAVEBA                        | 600.00     | 600        | 630        |
| 003-004-502230 | Deferred Comp                  | 600.00     | 400        | 630        |
| 003-004-502300 | Health Insurance               | 14,410.00  | 16,900     | 28,240     |
| 003-004-502400 | Workers Comp                   | 2,050.00   | 1,500      | 2,210      |
| 003-004-502450 | SUTA Tax                       | 640.00     | 600        | 710        |
| 003-004-601100 | Office Supplies                |            |            |            |
| 003-004-601200 | Technical Supplies             | 12,000.00  | 7,000      | 10,000     |
| 003-004-602100 | Repair & Maintenance           | 16,500.00  | 35,000     | 20,000     |
| 003-004-602300 | Equipment Rental               | 1,200.00   | 1,000      | 1,000      |
| 003-004-602400 | Vehicle Maintenance            | 3,200.00   | 1,500      | 2,000      |
| 003-004-602500 | Fuel                           | 3,500.00   | 3,500      | 3,800      |
| 003-004-603100 | Utilities                      | 16,000.00  | 15,000     | 15,000     |
| 003-004-603200 | Communication                  | 500.00     | 500        | 500        |
| 003-004-604100 | Professional Services          | 20,000.00  | 30,000     | 30,000     |
| 003-004-604200 | Technical Services             |            | 25,000     | 10,000     |
| 003-004-604300 | Contract Services              | 25,000.00  | 0          | 100,000    |
| 003-004-605100 | Travel and Training            | 1,000.00   | 500        | 500        |
| 003-004-605300 | Mbrships/Dues/Subscriptions    |            |            |            |
| 003-004-702100 | Buildings                      | -          |            |            |
| 003-004-703100 | Equipment - Vehicles           |            | 0          | 5,000      |
| 003-004-704201 | Colman St + SCA + Patches      | 800,000.00 | 250,000    | 100,000    |
| 003-004-704202 | Willamette/Macy/Harrison Recon |            |            | -          |

|                |                              |              |              |              |
|----------------|------------------------------|--------------|--------------|--------------|
| 003-004-704203 | N Industrial/Loop Path 4     |              | 160,000      | 30,000       |
| 003-004-704204 | S Skinner Reconstruction     |              |              | 250,000      |
| 003-999-801300 | 2022 Street OIFT - Prin      | 93,865.00    | 93,865       | 96,230       |
| 003-999-802300 | 2022 Street OIFT - Int       | 20,540.00    | 20,536       | 18,171       |
| 003-999-901100 | Transfer Out                 | 30,000.00    | 30,000.00    | 30,000.00    |
| 003-999-905000 | Contingency                  | 50,000.00    |              | -            |
| 004-000-400100 | Beginning Fund Balance       | 2,642,311.00 |              |              |
| 004-000-401000 | State Pool Interest          | 50,000.00    | 70,000.00    | 60,000.00    |
| 004-000-402100 | Water Meter Installation Fee | 5,000.00     | -            | 1,500.00     |
| 004-000-402300 | Water User Fees              | 1,100,000.00 | 1,200,000.00 | 1,250,000.00 |
| 004-000-403250 | Water Deposits               | 1,000.00     | -            | 1,000.00     |
| 004-000-401710 | Federal Grants               |              |              |              |
| 004-000-401720 | State Grants                 |              |              |              |
| 004-000-401730 | Local and Other Grants       |              |              |              |
| 004-000-498100 | Lien Search Fees             |              |              |              |
| 004-000-498200 | Stallings Lane Lease Revenue |              | 12,000.00    | 12,000.00    |
| 004-000-499000 | Other Receipts               |              |              |              |
| 004-000-499100 | Loan Proceed                 |              |              |              |
| 004-024-401010 | Interest Income SDC          | 2,000.00     | 1,000.00     | 1,000.00     |
| 004-024-404004 | Water Improv. SDC            | 70,000.00    | 85,000.00    | 25,000.00    |
| 004-024-405050 | Regional Solutions Funding   | 1,300,000.00 | 1,000,000.00 | 1,200,000.00 |
| 004-001-501100 | Regular Employees            | 88,630.00    | 70,000       | 90,090       |
| 004-001-501150 | Temporary Employees          | -            |              |              |
| 004-001-501200 | Overtime Pay                 |              |              |              |
| 004-001-502100 | FICA/Medicare                | 6,840.00     | 4,700        | 6,960        |
| 004-001-502210 | PERS Retirement - ER         | 22,060.00    | 6,700        | 22,470       |
| 004-001-502215 | PERS Retirement UAL          |              | 9,000        |              |
| 004-001-502220 | PERS Retirement - EE         | 3,940.00     | 2,650        | 3,920        |
| 004-001-502225 | HRAVEBA                      | 690.00       | 600          | 760          |
| 004-001-502230 | Deferred Comp                | 690.00       | 500          | 760          |
| 004-001-502300 | Health Insurance             | 29,680.00    | 25,000       | 29,320       |
| 004-001-502400 | Workers Comp                 | 1,140.00     | 1,500        | 1,240        |
| 004-001-502450 | SUTA Tax                     | 810.00       | 500          | 820          |
| 004-001-601100 | Office Supplies              |              |              |              |
| 004-001-601200 | Technical Supplies           |              |              |              |
| 004-001-604100 | Professional Services        |              |              |              |
| 004-004-501100 | Regular Employees            | 88,230.00    | 92,000       | 96,330       |
| 004-004-501150 | Temporary Employees          |              |              |              |
| 004-004-501200 | Overtime Pay                 | 4,000.00     | 1,800        | 4,000        |
| 004-004-502100 | FICA/Medicare                | 7,130.00     | 7,000        | 7,750        |
| 004-004-502210 | PERS Retirement - ER         | 22,890.00    | 10,000       | 24,850       |
| 004-004-502215 | PERS Retirement UAL          |              | 13,000       |              |
| 004-004-502220 | PERS Retirement - EE         | 5,590.00     | 5,500        | 6,070        |
| 004-004-502225 | HRAVEBA                      | 780.00       | 800          | 810          |
| 004-004-502230 | Deferred Comp                | 780.00       | 800          | 810          |
| 004-004-502300 | Health Insurance             | 17,670.00    | 31,400       | 38,070       |
| 004-004-502400 | Workers Comp                 | 3,400.00     |              | 3,600        |
| 004-004-502450 | SUTA Tax                     | 810.00       | 600          | 880          |
| 004-004-601100 | Office Supplies              |              |              |              |
| 004-004-601200 | Technical Supplies           | 25,000.00    | 20,000       | 25,000       |
| 004-004-602100 | Repair & Maintenance         | 25,000.00    | 25,000       | 25,000       |
| 004-004-602300 | Equipment Rental             | 1,000.00     | 0            | 1,000        |
| 004-004-602400 | Vehicle Maintenance          | 3,000.00     | 2,000        | 2,000        |
| 004-004-602500 | Fuel                         | 6,500.00     | 5,000        | 6,000        |
| 004-004-603100 | Utilities                    | 42,000.00    | 40,000       | 44,000       |
| 004-004-603200 | Communication                | 1,000.00     | 1,000        | 1,000        |
| 004-004-604100 | Professional Services        | 20,000.00    | 90,000       | 15,000       |
| 004-004-604200 | Technical Services           |              |              | 10,000       |
| 004-004-604300 | Contract Services            | 5,000.00     | 4,000        | 5,000        |
| 004-004-605100 | Travel and Training          | 500.00       | 500          | 1,000        |
| 004-004-605300 | Mbrships/Dues/Subscriptions  | 2,500.00     | 1,000        | 1,500        |
| 004-004-702100 | Buildings                    | -            |              |              |
| 004-004-703100 | Equipment - Vehicles         |              |              | 5,000        |
| 004-004-704301 | Well #3 Project              |              |              |              |
| 004-004-704302 | 2018 #S19007                 | 1,700,000.00 | 1,100,000    | 1,000,000    |
| 004-004-704304 | Well #1 & #2 Rehab           | 100,000.00   | 0            |              |
| 004-999-801100 | 2020 US Bank- Prin           | 80,000.00    | 80,000       | -            |

|                |                                     |              |              |              |
|----------------|-------------------------------------|--------------|--------------|--------------|
| 004-999-802100 | 2020 US Bank- Int                   | 2,400.00     | 2,400        | -            |
| 004-999-901100 | Transfer Out                        | 60,000.00    | 60,000.00    | 70,000.00    |
| 004-999-905000 | Contingency                         | 200,000.00   |              |              |
| 005-000-400100 | Beginning Fund Balance              | 1,454,604.00 |              |              |
| 005-000-401000 | State Pool Interest                 |              | 30,000.00    | 30,000.00    |
| 005-000-402030 | Urban Renewal Agency Reimburse      | 500,000.00   | 500,000.00   | 500,000.00   |
| 005-000-402100 | Sewer Installation Fee              |              |              |              |
| 005-000-402301 | Wastewater User Fee                 |              |              |              |
| 005-000-401710 | Federal Grants                      |              |              |              |
| 005-000-401720 | State Grants                        |              |              |              |
| 005-000-401730 | Local and Other Grants              |              |              |              |
| 005-000-480000 | Wastewater Fee                      | 920,000.00   | 1,000,000.00 | 1,070,000.00 |
| 005-000-480500 | Sewer Easement Fee                  | -            |              |              |
| 005-000-499000 | Other Receipts                      | 9,000.00     | 8,000.00     | 7,000.00     |
| 005-000-499100 | Loan Proceed                        |              |              |              |
| 005-027-401000 | Wastewater SDC Revenue              | 50,000.00    | -            | 50,000.00    |
| 005-027-401010 | Wastewater SDC Interest             | 40,000.00    | -            | 15,000.00    |
| 005-028-401000 | SP Interest Income                  | 3,000.00     |              | 3,000.00     |
| 005-028-401050 | LID Assessment Revenue              | 3,000.00     |              | 3,000.00     |
| 005-001-501100 | Regular Employees                   | 88,630.00    | 62,000       | 90,090       |
| 005-001-501150 | Temporary Employees                 |              |              |              |
| 005-001-501200 | Overtime Pay                        |              |              |              |
| 005-001-502100 | FICA/Medicare                       | 6,840.00     | 4,500        | 6,960        |
| 005-001-502210 | PERS Retirement - ER                | 22,060.00    | 6,700        | 22,470       |
| 005-001-502215 | PERS Retirement UAL                 |              | 8,900        |              |
| 005-001-502220 | PERS Retirement - EE                | 3,940.00     | 3,000        | 3,920        |
| 005-001-502225 | HRAVEBA                             | 690.00       | 600          | 760          |
| 005-001-502230 | Deferred Comp                       | 690.00       | 500          | 760          |
| 005-001-502300 | Health Insurance                    | 29,680.00    | 22,900       | 29,320       |
| 005-001-502400 | Workers Comp                        | 1,140.00     | 1,000        | 1,240        |
| 005-001-502450 | SUTA Tax                            | 810.00       | 500          | 820          |
| 005-001-601100 | Office Supplies                     |              |              |              |
| 005-001-601200 | Technical Supplies                  |              |              |              |
| 005-001-604100 | Professional Services               |              |              |              |
| 005-004-501100 | Regular Employees                   | 130,710.00   | 157,000      | 148,530      |
| 005-004-501200 | Overtime Pay                        | 4,000.00     | 2,000        | 40,000       |
| 005-004-502100 | FICA/Medicare                       | 10,410.00    | 12,000       | 11,780       |
| 005-004-502210 | PERS Retirement - ER                | 33,130.00    | 15,000       | 37,630       |
| 005-004-502215 | PERS Retirement UAL                 |              | 19,000       |              |
| 005-004-502220 | PERS Retirement - EE                | 8,160.00     | 8,000        | 9,230        |
| 005-004-502225 | HRAVEBA                             | 1,140.00     | 1,200        | 1,200        |
| 005-004-502230 | Deferred Comp                       | 1,140.00     | 1,000        | 1,200        |
| 005-004-502300 | Health Insurance                    | 24,170.00    | 37,500       | 40,710       |
| 005-004-502400 | Workers Comp                        | 5,890.00     | 5,000        | 6,630        |
| 005-004-502450 | SUTA Tax                            | 1,190.00     | 1,200        | 1,350        |
| 005-004-601100 | Office Supplies                     |              |              |              |
| 005-004-601200 | Technical Supplies                  | 85,000.00    | 45,000       | 60,000       |
| 005-004-602100 | Repair & Maintenance                | 45,000.00    | 12,000       | 30,000       |
| 005-004-602300 | Equipment Rental                    | 1,000.00     | 1,000        | 1,000        |
| 005-004-602400 | Vehicle Maintenance                 | 4,500.00     | 1,000        | 3,000        |
| 005-004-602500 | Fuel                                | 6,000.00     | 4,000        | 4,500        |
| 005-004-603100 | Utilities                           | 45,000.00    | 40,000       | 45,000       |
| 005-004-603200 | Communication                       | 1,500.00     | 2,000        | 2,000        |
| 005-004-604100 | Professional Services               | -            |              |              |
| 005-004-604200 | Technical Services                  | 26,000.00    | 70,000       | 40,000       |
| 005-004-604300 | Contract Services                   | 60,000.00    | 10,000       | 40,000       |
| 005-004-605100 | Travel and Training                 |              |              | 1,500        |
| 005-004-605300 | Mbrships/Dues/Subscriptions         | 3,500.00     | 1,000        | 3,000        |
| 005-004-702100 | Buildings                           | -            |              |              |
| 005-004-703100 | Equipment - Vehicles + Fuel station |              | 0            | 10,000       |
| 005-999-801100 | 2020 US Bank- Prin                  | 100,000.00   | 100,000      | 100,000      |
| 005-999-801200 | 2020 DEQ - Prin                     | 554,640.00   | 554,640      | 559,420      |
| 005-999-802100 | 2020 US Bank- Int                   | 164,500.00   | 164,500      | 161,500      |
| 005-999-802200 | 2020 DEQ - Int                      | 53,354.00    | 53,354       | 48,574       |
| 005-999-803200 | 2020 DEQ - Fees                     | 31,712.00    | 31,712       | 28,939       |
| 005-999-901100 | Transfer Out                        | 60,000.00    | 60,000.00    | 70,000.00    |

|                |                                   |               |              |               |
|----------------|-----------------------------------|---------------|--------------|---------------|
| 005-999-905000 | Contingency                       | 200,000.00    |              |               |
|                |                                   | 19,897,956.00 | Expenditures | 11,126,754.00 |
|                |                                   |               | Contingency  | 500,000.00    |
|                |                                   |               |              | 11,626,754.00 |
|                | TOTAL CAPITAL & OPERATING EXPENSE |               |              | 6,626,911     |

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## PREPARE

### JANUARY/FEBRUARY

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

### FEBRUARY/MARCH

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

### APRIL

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

## PROPOSE

### APRIL/MAY

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

## APPROVE

## ADOPT

### JUNE

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

## IMPLEMENT

### JULY

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

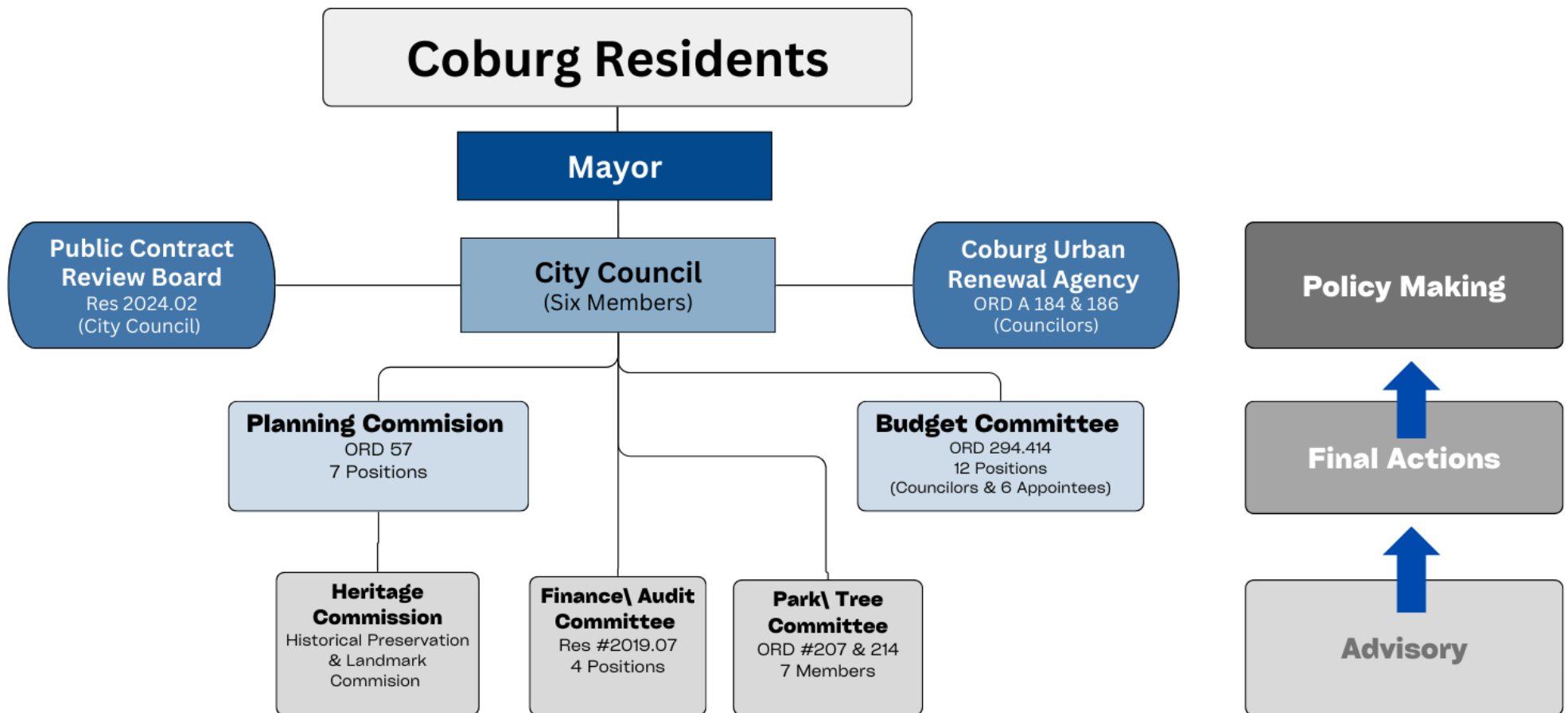
## MODIFY

### AUGUST through remainder of Fiscal Year

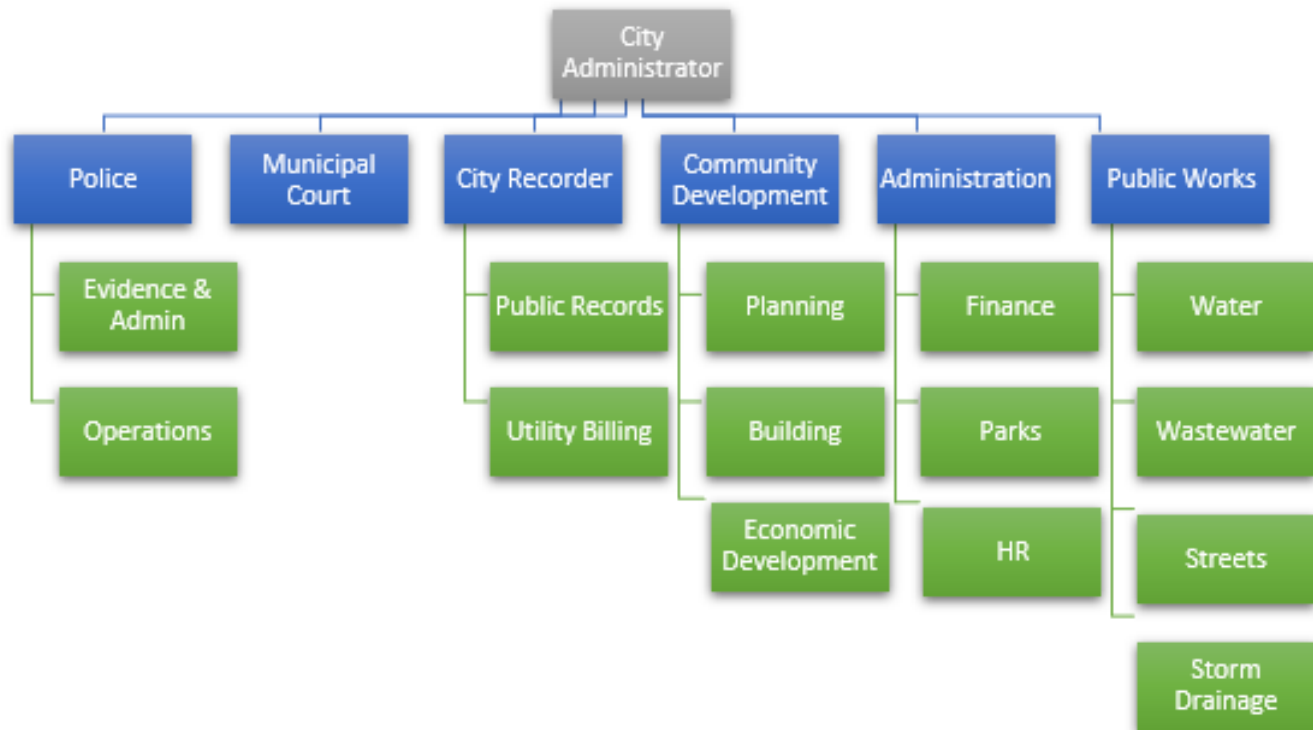
- Monitor and analyze budget versus actual with each department
- Adjust appropriations as appropriate
- Transfer appropriations when necessary



# City of Coburg Governing Organization Chart



## CITY STAFFING LEVELS



| City Staffing Levels                    |     | Fund Allocation |        |       |            |
|-----------------------------------------|-----|-----------------|--------|-------|------------|
| ADMINISTRATION/CITY RECORDER            | FTE | General         | Street | Water | Wastewater |
| City Administrator                      | 1.0 | 0.4             | 0.2    | 0.2   | 0.2        |
| City Recorder                           | 1.0 | 0.4             | 0.2    | 0.2   | 0.2        |
| Accountant                              | 1.0 | 0.4             | 0.2    | 0.2   | 0.2        |
| Utility Billing Technician              | 1.0 | 0.2             | 0.2    | 0.25  | 0.35       |
| Administrative Assistant                | 0.8 | 0.1             | 0.2    | 0.25  | 0.25       |
| PUBLIC WORKS                            | FTE | General         | Street | Water | Wastewater |
| Public Works Director                   | 1.0 |                 | 0.3    | 0.3   | 0.4        |
| Public Works Operator II - WWTP         | 1.0 |                 | 0.15   | 0.15  | 0.7        |
| Public Works Operator I - Water         | 1.0 | 0.1             | 0.1    | 0.7   | 0.1        |
| Public Works Operator I - WW            | 1.0 | 0.1             | 0.1    | 0.1   | 0.7        |
| Public Works Operator I - Streets/Parks | 1.0 | 0.4             | 0.4    | 0.1   | 0.1        |
| POLICE                                  | FTE | General         | Street | Water | Wastewater |
| Police Chief                            | 1.0 | 1               |        |       |            |
| Police Sergeant                         | 1.0 | 1               |        |       |            |
| Police Officer                          | 1.0 | 1               |        |       |            |
| Police Technician                       | 0.5 | 0.5             |        |       |            |
| MUNICIPAL COURT                         | FTE | General         | Street | Water | Wastewater |
| Court Administrator                     | 1.0 | 1               |        |       |            |
| COMMUNITY DEVELOPMENT                   | FTE | General         | Street | Water | Wastewater |
| Community Development Manager           | 0.8 | 0.7             | 0.1    |       |            |
| TOTAL FTE                               |     | 15.1            |        |       |            |
| TOTAL FTE BY FUND                       |     | 7.3             | 2.15   | 2.45  | 3.2        |

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# POLICE DEPARTMENT



## 2025 HIGHLIGHTS

- Completed several critical staff trainings - Impaired driving, child abuse response, critical incident shield response, de-escalation
- CHETT assistance program
- Coburg Community Charter School engagement – ice cream social, job shadow, shop with a cop, “I Love You Guys” training
- Participated in multi-agency Sex Offender Sweep
- DEA Drug Take Back Day, Coburg Community Shred Day and Community Event presence and participation
- Continued traffic and pedestrian safety – 1,100 Traffic Stops



## Major functions

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

## STAFFING

3.5 Full Time Equivalent (FTE)

Larry Larson, Chief  
 Dan Miller, Sergeant  
 Kevin Wilson, Officer  
 Erica Read, Evidence and Admin Technician (0.50 FTE)

## FY27 PROPOSED BUDGET

\$640,470 - Personnel Services (staff)  
 \$802,470 – Total Budget

## FY27 PROJECTS & FOCUS AREAS

- › Maintain and expand officer training and certification opportunities
- › Extend existing contract with City of Harrisburg for traffic patrol and code enforcement services
- › Review radio communication equipment needs and plan for replacement/expansion as needed
- › Complete accreditation process through the Oregon Accreditation Alliance (146 professional standards)
- › Continue to improve patrol fleet
- › Continue to expand CHETT assistance program to meet the needs of Coburg’s struggling residents and travelers
- › Complete a department level Strategic Plan for 2027-32

# MUNICIPAL COURT



## 2025 HIGHLIGHTS

- All court cases since 2020 have been scanned into Tyler, a total of over 51,000 documents.
- Continue to coordinate and ensure ability for Court to have jail beds available via partner agency contract
- Completed formal training with Tyler for new Court Online Portal to be implemented at no cost to the city, providing enhanced online services to all Municipal Court users
- (OACA) Oregon Association of Court Administration awarded three individual Certificate of Achievements for accomplishing over 300 hours of education as a Court Leader, Professional Court Manager and Certified Court Manager
- Victor Hoffer sworn in as Pro Tem Judge to assist as needed



## MAJOR FUNCTIONS

- › Traffic Court
- › Ordinance Violations
- › Parking Violations
- › Court Payments / Fine Management
- › Bench & Jury Trial Preparation and Administration
- › Misdemeanor crimes
- › Probation Monitoring

## STAFFING

1.0 Full Time Equivalent (FTE)

Mandy Balcom, Court Administrator

Contract Services for Municipal Court Judge

## FY27 PROPOSED BUDGET

\$136,500 - Revenues

\$187,110 - Expenses

## FY27 PROJECTS & FOCUS AREAS

- › Complete audit and purge cases that fall past the 20-year collection deadline
- › Implement new Online Court Portal. This includes online case dispositions and payments.
- › Continue to review and create General Orders for the Court
- › Review, update and expand the current Standard Operating Procedures documentation for the Court, to include updating the fee schedule
- › Continue to manage our cases and comply with state retention requirements

# PLANNING DEPARTMENT



## 2025 HIGHLIGHTS

- Zoning Code amendments to implement the State's Climate Friendly and Equitable Communities parking reform and walkable design standards
- Site Review Planning Commission approval for The Greenhouse food vendor hub
- Continuing Loop Path evaluation project with UO Student Team
- Issuance of 92 building permits with over \$3 million valuation



## MAJOR FUNCTIONS

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

## STAFFING

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

+ Cottage Grove Building Permit Services Contract

## FY27 PROPOSED BUDGET

\$139,370 (includes contract for Building Dept Services of \$30,000-\$50,000 depending on development activity levels)

General Fund funded

## FY27 PROJECTS & FOCUS AREAS

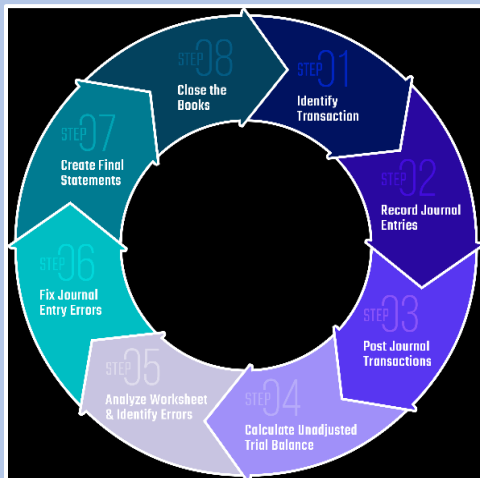
- › Housing Capacity Analysis – Conducting a contextualized housing needs analysis in tandem with a residential buildable lands inventory and assessing the development ready potential of vacant land to culminate in a better understanding of supply and demand for different housing types and land supply in the City's UGB
- › Building Permit & Land Use Application Fee Updates
- › State Building Code adoption and Operating Plan update
- › Staff support for local and regional economic development activities, transportation planning, funding opportunities and infrastructure expansion related needs.

# FINANCE DEPARTMENT



## 2025 HIGHLIGHTS

- Implemented integrated Accounts Receivable Process for Non-UB Customer Billing
- Completed Oregon Budget Law Training
- Improved Bank Reconciliation Process
- Updated Financial Recordkeeping processes
- Completed FY2024-2025 Financial Audit
- Improved documentation for reimbursement & travel/training requests



## MAJOR FUNCTIONS

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

## STAFFING

1.0 Full Time Equivalent (FTE)  
Karyssa Dubach, Accountant

## FY27 PROPOSED BUDGET

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

General Fund Administration \$497,270

## FY27 PROJECTS & FOCUS AREAS

- › Improve Accounts Payable process to ensure maximum efficiency
- › Review SDC's/LID's and implementation of updated billing process
- › Support City Administrator in long term revenue forecasting
- › Update/create new employee HR forms, documents and training/certification tracking

# PUBLIC WORKS DEPARTMENT



## 2025 ACCOMPLISHMENTS

- **Water:** Completion of Stallings Well #3 estimated for July of 2026. Stallings Transmission line completion scheduled for December of 2026 with new water supply online in spring of 2027.
- **Wastewater Treatment:** All staff training on operations of the treatment plant (outside consultant), replaced cooling water well pump replaced influent sampler, preventative maintenance completed on all large equipment
- **Wastewater Collections:** 65 service call work orders with 40 after hours call outs. Major maintenance plan for collection system to be completed in FY27.
- **Parks:** Pavilion Park (now Laura Park at the Pavilion) completed with full grant reimbursements. Installed new auto locking system on Park restrooms. Nearing completion of Vegetation Management and Maintenance Plan for Park System and Open Spaces
- **Streets:** Paved two large local street traffic lanes, major tree trimming on arterial/collector streets (Pearl and N and S Industrial. Coleman Street project to be complete by June 2026.

## MAJOR FUNCTIONS

Maintenance, repair and project work for:

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

## STAFFING

5.0 Full Time Equivalent (FTE)

Brian Harmon, Director

Grant Richardson, Water Department

Jacob Suttles- Wastewater Collection System/Fleet

Dax Wilson- Parks/Street/Stormwater

Steve Jackson- Wastewater Treatment Plant Operator

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

## FY27 PROPOSED BUDGET

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

## BUDGET NOTES

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

Wage adjustments proposed in this budget maintain compensation competitiveness within the regional marketplace for similar public sector wages and will



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

Brian Harmon,  
Coburg Public Works Director

support continued growth, development and support staff retention.

Existing staff continue to pursue and achieve industry specific training certifications in both the water and wastewater disciplines.

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

## FY27 FOCUS AREAS/PROJECTS

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

- **Water:** Booster Station Pump #1 rebuild, Change out large commercial meters, update chlorine room at main well building
- **Wastewater Treatment:** Continue the PM Program, look into better power saving projects, keep up training staff on operations
- **Wastewater Collections:** Increase the amount of site inspections and how these are documented, increase tank pumping for preventative purposes
- **Parks:** look into a contract for mowing services only, get a plan together for upgrading the Johnny Diamond planting areas, get final plan together for the Coburg Creek (Sunset Park) Park build
- **Streets:** identify stormwater areas that can be addressed in 2026, come up with two more large areas for paving projects, reformatting of how the leaf pickup program is operated



# City of Coburg

## Framework for Continued Progress

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

To meet these objectives, the 2026 City Council has reviewed, updated and set priorities for its multi-year, comprehensive workplan framework that was first developed and utilized in 2024 and updated in 2025. This Framework document is intended to continue to evolve as staff, Council and the community collective make progress on the existing objectives and adds new objectives as necessary, desired and feasible.

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

Summary level accomplishments, planned actions for the upcoming year, a progress grade (A-F) and a priority ranking (1-3 with 1 highest priority) presented by staff and discussed by Council at the 2026 Council Retreat have been added to the newly created appendix which will house future annual reviews as the Framework is further refined and expanded.

## Our Community

Community Safety, Economy, Livability & Engagement

## Our Natural Resources

Water, Trees & Hazard Mitigation

## Our Government

Organizational Health, Development & Effectiveness

## Our Utility Systems

Infrastructure Planning, Investment & Management

## Our Financial Resources

Financial Planning & Management

# I. Our Community

Community Safety, Economy,  
Livability & Engagement

## 1) Emergency Management & Response

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

### FY2027 Actions

- Training and local use of Lane County Emergency notification system (Everbridge)
- Concept level design completion to support future application for Water Storage seismic improvement grant and tree management/mitigation grant
- Review of EOP and COOP
- Tabletop with Lane County support at PW Ops EOC with hazmat "situation"

FY2027 Priority = 2

## 2) Community Communication & Engagement Plan

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

### FY2027 Actions

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

FY2027 Priority = 2

## 3) Code Compliance Review and Strategy

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

### FY2027 Actions

- Conduct sign code compliance work alongside Sign Code review/update process
- Embed multi-department collaboration to manage intake/oversight of Citywide Code Compliance program
- Build out Code Compliance document library for most common issues/violations

FY2027 Priority = 3

#### 4) Economic Support and Development Strategy

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

##### FY2027 Actions

- Develop options for future of City relationship with IOOF for public/community use of the IOOF building.
- Develop IOOF renovations master plan/priority list to assist with grant funding evaluation, application and award (dependent on future relationship between City/IOOF for building use) o Conduct two business surveys to understand local services/support needs
- Retail/services for downtown/tourism (collab with Main Street)
- Light industrial (City staff led) o Continue to work on infrastructure planning/funding to support future water and wastewater capacity needs for Ravin Ventures property and other key industrial development lands

FY2027 Priority = 1

## II. Our Natural Resources

### Water, Trees & Hazard Mitigation

#### 1) Parks and Open Space Master Plan Review

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

##### FY2027 Actions

- Park and Tree Committee Master Plan "retreat" preliminarily scheduled for June or July of 2026
- Coburg Creek Park Community engagement process will involve the Park and Tree Committee and may integrate with the Master Plan review process.
- Review and recommendations for the Draft Vegetation Management and Maintenance Plan

FY2027 Priority = 2

#### 2) Long Range Planning – Land Use and Transportation

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

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

##### FY2027 Actions

- Complete Buildable Lands Inventory (grant funding secured in FY26)
- Complete Contextualized Housing Strategy Plan (follows BLI, part of same grant)
- Pursue funding/scheduling of Transportation System Plan(TSP) Update - FY29 or FY30
- Develop Coleman Collector Phase II project to submit for STIP funding for FY28-29

FY2027 Priority = 2

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

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

#### FY2027 Priority

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

FY2027 Priority = 3

### 4) Vegetation Management and Maintenance Plan

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

#### FY2027 Actions

- Final review, approval and implementation of the Plan in summer of 2026
- Review of initial implementation and suggested modifications in winter 2026/Spring 2027 for the 2027 growing season

FY2027 Priority = 2

## III. Our Government

### Organizational Health, Development & Effectiveness

#### 1) Technology Assessment and Action Plan

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

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

##### FY2027 Actions

- Continue expansion of SCADA controls to enhance water system remote monitoring and reporting
- Prepare City network for transition to Cloud/Virtual server environment – FY28
- Explore expanded Police Dept specific IT support with Lane County Sheriff's Office for radios, mobile technologies (CAD in vehicles, etc)
- Implementation of expanded security/monitory systems (door locks, cameras, alarms) for all City facilities – public parks restrooms, water system sites, WWTP,etc)

FY2027 Priority = 1

#### 2) Codification of Ordinances

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

##### FY2027 Actions

- Execute contract with vendor to initiate project in spring of 2027
- Work with vendor throughout FY27 and likely into FY28 to migrate all ordinances into model code format, identify and resolve duplication, inconsistency in definition of terms, etc with legal service assistance and Council review and approval as necessary.

FY2027 Priority = 2

### 3) Human Resources Assessment and Action Plan

Human capital, i.e. City Staff, is the single largest annual financial investment in the annual operating budget. An HR Assessment and Action Plan involves a review and proposed updates to the Employee Handbook, compensation plan, job descriptions, performance review program, as well as the development of an employee wellness program. The Action Plan will include recommendations for both administrative and Council policy level decision making and implementation.

#### FY2027 Actions

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

FY2027 Priority = 2

### 4) Strategic Planning

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

#### FY2027 Actions

- Develop a Strategic Planning Process with Council in fall/winter of 2026 to kick off implementation of the process with the 2027 Council Retreat

FY2027 Priority = 3

## IV. Our Utility Systems

Infrastructure Planning,  
Investment & Management

### 1) Capital Improvements Plan (CIP)

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

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

#### FY2027 Actions

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

FY2027 Priority = 3

### 2) Wastewater Facility Plan

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

#### FY2027 Actions

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

FY2027 Priority = 3

### 3) Storm Water Master Plan

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

FY2027 Actions

- Development, presentation and Council deliberation/decision on a Storm Drain Maintenance Fee and Storm Drain System Development Charge targeted for Winter 2026/Spring 2027
- Other storm drain related actions and activities will be based on the recommendations of the Master Plan, staff capacity, financial resources and Council direction.

FY2027 Priority = 2

#### 4) Street Preservation and Improvement Strategy Plan

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

FY2027 Actions

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

FY2027 Priority = 1

## V. Our Financial Resources

### Financial Planning & Management

#### 1) Financial System Training and Utilization

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

##### FY2027 Actions

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

FY2027 Priority = 3

#### 2) Debt Service Review and Strategy

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

##### FY2027 Actions

- Consider formal review of existing debt service by financial consultant

FY2027 Priority = 3

#### 3) Financial Policies and Procedures Update

The current Financial Policies and Accounting Procedures document has recently been reviewed by the Finance/Audit committee and staff intends to incorporate their input and 2027 Update 12 recommendations into its review and updating of the document. The setting of minimum fund balance targets, a discussion of the benefits/implications of a Reserve Fund and the separation of Financial Policies (resolution of Council) from Accounting Procedures (internal) are some of the key issues of the update process.

##### FY2027 Actions

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

FY2027 Priority = 1

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

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

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

##### FY2027 Actions

- Continue work on general fund revenues analysis consistent with Council approved Revenue Options Sub-Committee Final Report
- Develop process and schedule outline for Council consideration of the enactment of a local diesel tax

FY2027 Priority = 1



# CITY OF COBURG

## FY 2026 Framework Actions

# FY27

| EMERGENCY MANAGEMENT & RESPONSE                              |                                                                                                                                                                                  | Status  | Notes                                                  |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------------|
| 1                                                            | Training and local use of Lane County Emergency notification system (Everbridge)                                                                                                 | TBD     | EM vacancy                                             |
| 2                                                            | BRIC Grant application for Water Storage seismic improvements and tree management/mitigation                                                                                     | N/A     | FEMA suspended program                                 |
| 3                                                            | Design and "shovel ready" actions for Gas/Diesel fuel station at PW Operations facility                                                                                          | Done    | Will pursue grant opportunities                        |
| 4                                                            | Review of EOP and COOP                                                                                                                                                           | FY27    | Fall of 2026                                           |
| 5                                                            | Tabletop with Lane County support at PW Ops EOC with hazmat "situation"                                                                                                          | FY27    | Fall of 2026                                           |
| COMMUNITY COMMUNICATION & ENGAGEMENT                         |                                                                                                                                                                                  |         |                                                        |
| 6                                                            | Completion and launch of refreshed City website                                                                                                                                  | Done    | Content expanding                                      |
| 7                                                            | Coburg Creek Park Design Concepts survey (fall 2026)                                                                                                                             | FY27    | Park/Tree in progress                                  |
| 8                                                            | Advisory Committee Assessment – Structure, scope, frequency, etc                                                                                                                 | ???     | Need Council direction                                 |
| 9                                                            | Expansion of videos for City Operations, programs activities + Mayor/Council                                                                                                     | FY27    | Building out plan/schedule for FY27                    |
| CODE COMPLIANCE REVIEW & STRATEGY                            |                                                                                                                                                                                  |         |                                                        |
| 10                                                           | Evaluate shared Code Compliance program with City of Harrisburg Police Intergovernmental Agreement (IGA)                                                                         | Done    | Opportunity for FY28 contract                          |
| 11                                                           | Assess ability of 0.5 FTE Police Technician position to manage intake/oversight of Citywide Code Compliance program                                                              | TBD     | Funding priority discussion/direction                  |
| 12                                                           | Develop Code Compliance document library for most common issues/violations                                                                                                       | FY27    | Several have been completed                            |
| ECONOMIC SUPPORT & DEVELOPMENT STRATEGY                      |                                                                                                                                                                                  |         |                                                        |
| 13                                                           | Develop IOOF renovations master plan/priority list to assist with grant funding evaluation, application and award                                                                | FY27    | Meeting with IOOF in Feb to start convo                |
| 14                                                           | Conduct two business surveys to understand local services/support needs: Retail/Services (downtown), Light Industrial                                                            | FY27    | Coordinate with Main Street                            |
| 15                                                           | Continue to work on infrastructure planning/funding to support future water and wastewater capacity needs for Ravin Ventures property and other key industrial development lands | Ongoing | Water/Sewer extensions to site                         |
| PARKS & OPEN SPACE MASTER PLAN REVIEW                        |                                                                                                                                                                                  |         |                                                        |
| 16                                                           | Park and Tree Committee Master Plan "retreat" preliminarily scheduled for June or July of 2025                                                                                   | FY27    | Committee interest, will schedule                      |
| 17                                                           | Coburg Creek Park Community engagement process will involve the Park and Tree Committee and may integrate with the Master Plan review process.                                   | FY27    | Concept design underway. Community input May-June-July |
| 18                                                           | Review and recommendations for the Draft Vegetation Management and Maintenance Plan will be an operational component of the Master Plan review process.                          | FY26    | Some elements will begin in FY27                       |
| LONG RANGE PLANNING - LAND USE & TRANSPORTATION              |                                                                                                                                                                                  |         |                                                        |
| 19                                                           | Prepare and submit grant application for Buildable Lands Inventory                                                                                                               | Done    | Project underway - BLI complete in fall                |
| 20                                                           | Complete implementation of statewide requirements for Climate Friendly & Equitable Communities parking reform, design standards, Senate Bill 1537, flood plain PICM, etc         | Done    | Zoning code updated - completed                        |
| 21                                                           | Pursue funding opportunities for Transportation System Plan (TSP) Update                                                                                                         | TBD     | Likely in FY28-29                                      |
| 22                                                           | Project participation and oversight for STIP funded (City match) East/West Commuter Connector Feasibility Study                                                                  | Done    | Council agreement to defer project                     |
| TREE MANAGEMENT & MAINTENANCE PLAN - PUBLIC/PRIVATE PROPERTY |                                                                                                                                                                                  |         |                                                        |
| 23                                                           | Secure grant funding to develop Tree Management and Maintenance Plan                                                                                                             | FY27    | Application content complete - need right grant        |
| 24                                                           | Ensure existing City Arborist contracts meet FEMA requirements for reimbursement eligibility                                                                                     | FY26    | Arborist Contract in progress                          |

|                                                            |                                                                                                                                                                                                                                                                 |             |                                             |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------|
| 25                                                         | Develop protocols for data collection for tree related actions associated with storm/emergency events for reimbursement eligibility                                                                                                                             | Done        | PW ops protocol complete                    |
| <b>VEGETATION MANAGEMENT &amp; MAINTENANCE PLAN</b>        |                                                                                                                                                                                                                                                                 |             |                                             |
| 26                                                         | Final review, approval and implementation of the Plan in summer of 2025                                                                                                                                                                                         | FY26        | Initial draft presented at Jan WS           |
| 27                                                         | Review of initial implementation and suggested modifications in winter 2025/Spring 2026 for the 2026 growing season                                                                                                                                             | FY27        | Initial use begins in early FY27            |
| <b>TECHNOLOGY ASSESSMENT &amp; ACTION PLAN</b>             |                                                                                                                                                                                                                                                                 |             |                                             |
| 28                                                         | Expand SCADA controls to enhance water system remote monitoring and reporting                                                                                                                                                                                   | In Progress | With Stallings Lane project                 |
| 29                                                         | Complete network/desktop replacement schedule master plan, including specifications for hardware standardization across system                                                                                                                                  | Done        | Desktop/laptop/tablets/server               |
| 30                                                         | Implementation of expanded security/monitory systems (door locks, cameras, alarms) for all City facilities – public parks restrooms, water system sites, WWTP, etc)                                                                                             | Partial     | only City Hall and Restrooms complete       |
| <b>CODIFICATION OF ORDINANCES</b>                          |                                                                                                                                                                                                                                                                 |             |                                             |
| 31                                                         | Execute contract with vendor to initiate project in fall/winter of 2025                                                                                                                                                                                         | FY27        | Budget consideration (\$50-\$75k)           |
| 32                                                         | Work with vendor throughout FY26 and likely into FY27 to migrate all ordinances into model code format, identify and resolve duplication, inconsistency in definition of terms, etc with legal service assistance and Council review and approval as necessary. | FY28        | Can start organizing in FY27                |
| <b>HUMAN RESOURCES ASSESSMENT &amp; ACTION PLAN</b>        |                                                                                                                                                                                                                                                                 |             |                                             |
| 33                                                         | Utilize CIS for more comprehensive update of Employee Policy Manual                                                                                                                                                                                             | Done        | Annual updates w/CIS each December          |
| 34                                                         | Complete minimum of 50% of Job Description review/updates                                                                                                                                                                                                       | FY27        | High priority for FY27                      |
| 35                                                         | Formalize wellness discussion/activities into a complete Employee Wellness Plan                                                                                                                                                                                 | In Progress | Initial elements internally assigned        |
| <b>STRATEGIC PLANNING</b>                                  |                                                                                                                                                                                                                                                                 |             |                                             |
| 36                                                         | Develop a Strategic Planning Process with Council in fall/winter of 2025 to kick off implementation of the process with the 2026 Council Retreat                                                                                                                | FY27        | FY27 feels right for deeper dive            |
| <b>CAPITAL IMPROVEMENTS PLAN (CIP)</b>                     |                                                                                                                                                                                                                                                                 |             |                                             |
| 37                                                         | Update the CIP document template/format to provide improved description of projects in the first two years of the five plus year planning horizon (narrative, maps, etc)                                                                                        | FY26        | Feb 10, 2026 Council meeting                |
| 38                                                         | Continue to improve fiscal year and cost allocation (engineering/design, permitting vs. Construction)                                                                                                                                                           | FY26        | Feb 10, 2026 Council meeting                |
| <b>WASTEWATER FACILITY PLAN</b>                            |                                                                                                                                                                                                                                                                 |             |                                             |
| 39                                                         | Future actions will be developed and implemented based on the recommendations of the final Analysis report, available funds and Council direction.                                                                                                              | Done        | Analysis report complete, see CIP           |
| <b>STORMWATER MASTER PLAN</b>                              |                                                                                                                                                                                                                                                                 |             |                                             |
| 40                                                         | Development, presentation and Council deliberation/decision on a Storm Drain Maintenance Fee and Storm Drain System Development Charge targeted for Winter 2025/Spring 2026                                                                                     | FY27        | Fall of 2026                                |
| 41                                                         | Other storm drain related actions and activities will be based on the recommendations of the Master Plan, staff capacity, financial resources and Council direction.                                                                                            | FY27        | Several small projects planned for FY27     |
| <b>STREET PRESERVATION &amp; IMPROVEMENT STRATEGY PLAN</b> |                                                                                                                                                                                                                                                                 |             |                                             |
| 42                                                         | Develop IGA with Lane County to integrate Coburg local street preservation into Lane County pavement management contracts to more cost effectively treat local streets.                                                                                         | In Progress | winter 2027 for IGA, work in summer of 2027 |
| 43                                                         | Update pavement management system grading/scoring of local streets to update/revise prioritization of needed maintenance, preservation and/or reconstruction                                                                                                    | FY27        | Summer/fall of 2026                         |
| <b>FINANCIAL SYSTEM TRAINING &amp; UTILIZATION</b>         |                                                                                                                                                                                                                                                                 |             |                                             |
| 44                                                         | Completion of Improved Quarterly Financial reporting for multi-quarter, multi-year trending of key financial data and narrative highlights of key financial issues identified by staff.                                                                         | FY26        | New Accountant/CA Project for spring 2026   |

|                                                   |                                                                                                                                                                        |             |                                                                        |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------|
| 45                                                | Continued training and expanded utilization of financial software (Springbrook) and associated tools.                                                                  | In Progress | Payroll + Timesheets, AR implemented                                   |
| <b>DEBT SERVICE REVIEW &amp; STRATEGY</b>         |                                                                                                                                                                        |             |                                                                        |
| 46                                                | Consider formal review of existing debt service by financial consultant                                                                                                | FY28        | Market conditions not conducive                                        |
| <b>FINANCIAL POLICIES &amp; PROCEDURES UPDATE</b> |                                                                                                                                                                        |             |                                                                        |
| 47                                                | Develop formal policies within the existing Policy document framework for ending fund balance targets for each fund, set contingency level targets by fund             | FY26        | April/May 2026                                                         |
| 48                                                | Review and update Cost Allocation Policy and insure consistency with Financial Policies                                                                                | FY26        | April/May 2026                                                         |
| <b>LONG-TERM (10yr) REVENUE NEEDS FORECAST</b>    |                                                                                                                                                                        |             |                                                                        |
| 49                                                | Complete work on general fund revenue review                                                                                                                           | FY27        | Per sub-committee recommendations                                      |
| 50                                                | Continue review and recommendations with Revenue Sub-Committee on longer range revenue opportunities to provide long term stability across all four funds of the City. | Done        | Complete Public Safety fee discussion and schedule diesel tax timeline |

## **RESOLUTION 2026-07**

### **A RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 COUNCIL FRAMEWORK**

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

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

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

#### **THE CITY OF COBURG RESOLVES AS FOLLOWS:**

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

**Section 2.** This resolution is effective immediately upon its enactment by the City Council.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon by a vote of 6 for and 0 against this 10<sup>th</sup> day of February, 2026.

  
Nancy Bell, Mayor

Attest:   
Sammy L. Egbert, City Recorder

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## CAPITAL IMPROVEMENT PLAN

Adopted February 10, 2026 | Resolution 2026-06

## INTRODUCTION

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

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

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

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

## CAPITAL IMPROVEMENT PROGRAM GOALS

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Goals of this CIP Program include:

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

## CAPITAL IMPROVEMENT PROGRAM DEVELOPMENT PROCESS

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

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

## PROJECT CATEGORIZATION

Projects in the CIP are grouped by infrastructure system including:

|                           |                                     |                                |
|---------------------------|-------------------------------------|--------------------------------|
| o Administration          | o Water                             | o Stormwater (future category) |
| o Parks/Trails/Open Space | o Wastewater                        |                                |
| o Transportation          | o Equipment/Fleet (future category) |                                |

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

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

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

## GUIDING DOCUMENTS

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

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

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

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

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

## 3. City of Coburg Development code – 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
- Stormwater Master Plan (adopted January 2026)

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

## 5. Annual Council Framework | Objectives

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



# CITY OF COBURG

## Capital Improvements Plan

2027 to 2032 Planning Period

### Administration/General Government

TOTAL

|              | PROJECT TITLE/LOCATION                    | DESCRIPTION                                          | FUNDING SOURCE           | EST COST          | FISCAL YEAR | PER FY            |
|--------------|-------------------------------------------|------------------------------------------------------|--------------------------|-------------------|-------------|-------------------|
| 1            | IT Infrastructure/Equipment               | Server/firewall/switch/desktop equipment replacement | General Fund Taxes/Fees* | \$ 10,000         | 2026-27     | \$ 10,000         |
| 3            | City Hall ADA Parking/Access Improvements | ADA Compliant parking, ramps, front entrance, doors  | General Fund Taxes/Fees* | \$ 20,000         | 2027-28     | \$ 20,000         |
| 5            | City Hall ADA Parking/Access Improvements | ADA Compliant parking, ramps, front entrance, doors  | General Fund Taxes/Fees* | \$ 60,000         | 2028-29     |                   |
| 4            | City Hall Improvements - HVAC             | System Replacement (including ducting)               | General Fund Taxes/Fees* | \$ 125,000        | 2028-29     |                   |
| 6            | Facilities Security Systems Integration   | Facilities Security Systems Integration              | General Fund Taxes/Fees* | \$ 50,000         | 2028-29     | \$ 235,000        |
| 7            | City Hall Improvements - Flooring         | Full carpet replacement (upstairs/downstairs)        | General Fund Taxes/Fees* | \$ 25,000         | 2029-30     | \$ 25,000         |
| 8            | City Hall Improvements - Façade           | Willamette frontage and parking/landscaping          | General Fund Taxes/Fees* | \$ 50,000         | 2030+       | \$ 50,000         |
| <b>TOTAL</b> |                                           |                                                      |                          | <b>\$ 340,000</b> |             | <b>\$ 340,000</b> |

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

### Parks

TOTAL

|              | PROJECT TITLE/LOCATION      | DESCRIPTION                                | FUNDING SOURCE                      | EST COST            | FISCAL YEAR | PER FY              |
|--------------|-----------------------------|--------------------------------------------|-------------------------------------|---------------------|-------------|---------------------|
| 1            | Coburg Creek Park           | New Park Facility - Phase I + Design       | Park SDC                            | \$ 50,000           | 2026-27     | \$ 50,000           |
| 2            | Coburg Creek Park           | New Park Facility - Phase II               | Park SDC                            | \$ 100,000          | 2027-28     | \$ 100,000          |
| 3            | Trails End Park - Phase II  | Viewing platforms, paths, benches, signage | Undetermined Grant + Park SDC       | \$ 250,000          | 2029-30     | \$ 250,000          |
| 4            | Julia Morneau Heritage Park | New Park                                   | Undetermined Grant + Park SDC       | \$ 250,000          | 2030 +      |                     |
| 5            | Southside Neighborhood Park | New Park (land + improvements)             | Undetermined Grant + Park SDC       | \$ 350,000          | 2030 +      |                     |
| 6            | Northside Neighborhood Park | New Park (land + improvements)             | Undetermined Grant + Park SDC       | \$ 350,000          | 2030 +      |                     |
| 7            | Westside Mini-Park          | New Park (land + improvements)             | Undetermined Grant + Park SDC       | \$ 150,000          | 2030 +      |                     |
| 8            | Southwest Mini-Park         | New Park (land + improvements)             | Undetermined Grant + Park SDC       | \$ 150,000          | 2030 +      |                     |
| 9            | Coburg Loop 5               | Path extension south to Eugene             | Undetermined Grant + Park/Trans SDC | \$ 1,500,000        | 2030 +      | \$ 2,750,000        |
| <b>TOTAL</b> |                             |                                            |                                     | <b>\$ 3,150,000</b> |             | <b>\$ 3,150,000</b> |

### Transportation

TOTAL

|                                              | PROJECT TITLE/LOCATION                         | DESCRIPTION                                          | FUNDING SOURCE         | EST COST   | FISCAL YEAR | PER FY     |
|----------------------------------------------|------------------------------------------------|------------------------------------------------------|------------------------|------------|-------------|------------|
| <b>MAJOR CAPITAL - STREET RECONSTRUCTION</b> |                                                |                                                      |                        |            |             |            |
| 1                                            | Collector Street Project - Phase I (N Coleman) | Street/Sidewalk Reconstruction N Coleman/Mill        | SDC, MPO               | \$ 500,000 | 2026-27     |            |
| 2                                            | Skinner St - Delaney to Pearl                  | Street Reconstruction                                | Gas Tax, TUF, SCA      | \$ 250,000 | 2026-27     |            |
| 3                                            | Locust St - Willamette to Harrison             | Street Reconstruction, curb, sidewalk (Design)       | Gas Tax, TUF, SCA, SDC | \$ 20,000  | 2026-27     | \$ 770,000 |
| 4                                            | Locust St - Willamette to Harrison             | Street Reconstruction, curb, sidewalk (Construction) | Gas Tax, TUF, SCA, SDC | \$ 225,000 | 2027-28     | \$ 225,000 |
| 5                                            | Skinner St - Maple to Dixon                    | Street Reconstruction                                | Gas Tax, TUF           | \$ 200,000 | 2028-29     |            |
| 6                                            | Skinner St - Lincoln to Mckenzie               | Street Reconstruction                                | Gas Tax, TUF           | \$ 200,000 | 2028-29     |            |

|                          |                                                 |                                                  |                                    |                     |         |                     |
|--------------------------|-------------------------------------------------|--------------------------------------------------|------------------------------------|---------------------|---------|---------------------|
| 7                        | Roberts Ct - Huntly Ct to west dead end         | Two Inch Overlay/Leveling                        | Gas Tax, TUF                       | \$ 150,000          | 2028-29 |                     |
| 8                        | Collector Street Project - Phase II (S Coleman) | Street Reconstruction (Design Only)              | Gas Tax, TUF, SDC, <b>MPO-2028</b> | \$ 200,000          | 2028-29 | \$ 750,000          |
| 9                        | Collector Street Project - Phase II (S Coleman) | Street Reconstruction (Construction)             | Gas Tax, TUF, SDC, <b>MPO-2028</b> | \$ 900,000          | 2029-30 | \$ 900,000          |
| <b>MAJOR MAINTENANCE</b> |                                                 |                                                  |                                    |                     |         |                     |
| 1                        | Locust St - Diamond to Skinner                  | Two Inch Overlay/Dig out                         | Gas Tax, TUF, SCA                  | \$ 125,000          | 2026-27 |                     |
| 2                        | Willamette Alley - McKenzie to Van Duyn         | Grading/Rock/Utility                             | Gas Tax, TUF                       | \$ 50,000           | 2026-27 | \$ 175,000          |
| 3                        | Harrison St - Mill to Locust                    | Two Inch Overlay/Dig out                         | Gas Tax, TUF                       | \$ 200,000          | 2027-28 |                     |
| 4                        | Mckenzie - Coleman to Miller                    | Two Inch Overlay/Dig out                         | Gas Tax, TUF                       | \$ 125,000          | 2027-28 | \$ 325,000          |
| 5                        | Lincoln St - Skinner to Coleman                 | Two Inch Overlay/Dig out                         | Gas Tax, TUF                       | \$ 125,000          | 2028-29 |                     |
| 6                        | Roberts Rd - South end to Roberts Ct            | Two Inch Overlay                                 | Gas Tax, TUF                       | \$ 250,000          | 2028-29 | \$ 375,000          |
| 7                        | Skinner St - Pearl to Lincoln                   | Two Inch Overlay/Dig out                         | Gas Tax, TUF                       | \$ 125,000          | 2029-30 |                     |
| 8                        | Skinner St - Mckenzie to Mill                   | Two Inch Overlay/Dig out                         | Gas Tax, TUF                       | \$ 125,000          | 2029-30 | \$ 250,000          |
| <b>OTHER</b>             |                                                 |                                                  |                                    |                     |         |                     |
| 1                        | PW Operations Center Fuel Center                | Citywide Fuel Storage/Pump System (\$150k Total) | Grant (BRIC or Other)              | \$ 50,000           | 2030+   | \$ 50,000           |
| <b>TOTAL</b>             |                                                 |                                                  |                                    | <b>\$ 3,820,000</b> |         | <b>\$ 3,820,000</b> |

| Water                                         |                                            |                                                       |                                    |                      |             | TOTAL                |
|-----------------------------------------------|--------------------------------------------|-------------------------------------------------------|------------------------------------|----------------------|-------------|----------------------|
|                                               | PROJECT TITLE/LOCATION                     | DESCRIPTION                                           | FUNDING SOURCE                     | EST COST             | FISCAL YEAR | PER FY               |
| 1                                             | Stallings Lane Water Supply                | Well #3 Treatment systems & SCADA (final phase)       | Water Debt Service (rate revenues) | \$ 200,000           | 2026-27     |                      |
| 2                                             | Stallings Lane Water Supply                | Transmission line (connection to existing system)     | Water Debt Service (rate revenues) | \$ 800,000           | 2026-27     | \$ 1,000,000         |
| 6                                             | Pioneer Valley Estates Distribution System | Replacement of existing distribution system           | Fed Grant/Water Revenues           | \$ 750,000           | 2027-28     |                      |
| 7                                             | Water Master Plan Update                   | Update of 2016 Water Master Plan                      | Fed Grant/Water Revenues           | \$ 125,000           | 2027-28     | \$ 875,000           |
| <b>LOCAL FUNDING (Rate Revenue)</b>           |                                            |                                                       |                                    |                      |             |                      |
| 5                                             | Water Supply Wells #1, #2 Rehabilitation   | System upgrades and rehab to existing wells           | Water Rate Revenues                | \$ 100,000           | 2027-28     |                      |
| 9                                             | Christian Wy Waterline Replacement         | 6 Ince pipeline replacement                           | Water Rate Revenues                | \$ 300,000           | 2027-28     |                      |
| 10                                            | Delaney St Waterline Replacement           | Willamette St to Stuart St - Waterline Replacement    | Water Rate Revenues                | \$ 100,000           | 2027-28     | \$ 500,000           |
| 5                                             | Lincoln St - Skinner to Coleman            | Two Inch Overlay/Dig out                              | Gas Tax, TUF                       | \$ 125,000           | 2028-29     |                      |
| 6                                             | Roberts Rd - South end to Roberts Ct       | Two Inch Overlay                                      | Gas Tax, TUF                       | \$ 250,000           | 2028-29     | \$ 375,000           |
| 3                                             | Coburg Industrial Waterline                | 12 inch waterline intertie                            | Water Rate Revenues                | \$ 160,000           | 2029-30     |                      |
| 15                                            | Van Duyn St Waterline                      | 12 inch waterline intertie                            | Water Rate Revenues                | \$ 175,000           | 2029-30     |                      |
| 16                                            | Vintage St Waterline                       | 12 inch waterline intertie                            | Water Rate Revenues                | \$ 175,000           | 2029-30     | \$ 510,000           |
| <b>EXTERNAL FUNDING REQUIRED (Loan/Grant)</b> |                                            |                                                       |                                    |                      |             |                      |
| 11                                            | Existing Water Storage Tanks Rehab         | Replace/Retrofit (seismic) existing (2) 500k/gl tanks | Grant/Loan (rate revenues)         | \$ 3,000,000         | 2028-29     |                      |
| 14                                            | New Water Reservoir                        | 750,000 Gallon elevated Reservoir                     | Grant/Loan (rate revenues)         | \$ 7,000,000         | TBD *       |                      |
| 4                                             | PW Operations Center - Fuel Center         | Citywide Fuel Storage/Pump System (\$150k Total)      | Grant/Loan (rate revenues)         | \$ 50,000            | TBD *       |                      |
| 17                                            | Waterline Pipeline Replacements            | Remaining 6 inch pipeline replacements                | Grant/Loan (rate revenues)         | \$ 500,000           | TBD *       |                      |
| 13                                            | EWEB Waterline Connection                  | 8-12" waterline for water supply                      | Grant/Loan (rate revenues)         | \$ 9,000,000         | TBD *       |                      |
| 18                                            | I-5 Transmission Line (new)                | East/West Transmission Loop Line - North of Exit 199  | Grant/Loan (rate revenues)         | \$ 2,500,000         | TBD *       | \$ 22,050,000        |
| <b>TOTAL</b>                                  |                                            |                                                       |                                    | <b>\$ 25,310,000</b> |             | <b>\$ 25,310,000</b> |

| WasteWater |  |  |  |  |  | TOTAL |
|------------|--|--|--|--|--|-------|
|------------|--|--|--|--|--|-------|

|              | PROJECT TITLE/LOCATION                       | DESCRIPTION                                          | FUNDING SOURCE             | EST COST            | FISCAL YEAR | PER FY              |
|--------------|----------------------------------------------|------------------------------------------------------|----------------------------|---------------------|-------------|---------------------|
| 2            | WWTP Equipment Replacements (If needed)      | Membrane, Blowers, Pumps, Motors Replacement         | WW Rate Revenues           | \$ 150,000          | 2027-28     |                     |
| 3            | Premier RV Septic Tank Improvement           | Replacement of existing (aged/mis-sized) Septic Tank | WW Rate Revenues           | \$ 450,000          | 2027-28     | \$ 600,000          |
| 5            | Wastewater Master Plan Update                | Complete Update of 20 Year Infrastructure Plan       | WW Rate Revenues           | \$ 150,000          | 2028-29     | \$ 150,000          |
| 6            | WW Treatment Plant - Facilities Improvements | Headworks Structure                                  | Grant/Loan (rate revenues) | \$ 120,000          | TBD *       |                     |
| 7            | WW Treatment Plant - Facilities Improvements | Additional Membrane(s)                               | Grant/Loan (rate revenues) | \$ 600,000          | TBD *       |                     |
| 8            | WW Treatment Plant - Facilities Improvements | Additional Treatment Basin                           | Grant/Loan (rate revenues) | \$ 900,000          | TBD *       |                     |
| 9            | WW Treatment Plant - Facilities Improvements | Bridge Crane (Membrane maint)                        | Grant/Loan (rate revenues) | \$ 175,000          | TBD *       |                     |
| 10           | WW Treatment Plant - Facilities Improvements | Effluent Storage/Holding Pond                        | Grant/Loan (rate revenues) | \$ 250,000          | TBD *       |                     |
| 11           | WW Treatment Plant - Facilities Improvements | Effluent Cooling Systems                             | Grant/Loan (rate revenues) | \$ 150,000          | TBD *       |                     |
| 4            | Renewable Energy (solar) System              | Solar Panel installation at WWTP (est. 199kw)        | State (ODOE)/Federal Grant | \$ 1,000,000        | TBD         |                     |
| 1            | PW Operations Center - Fuel Center           | Citywide Fuel Storgae/Pump System (\$150k Total)     | WW Rate Revenues           | \$ 50,000           | TBD         | \$ 3,245,000        |
| <b>TOTAL</b> |                                              |                                                      |                            | <b>\$ 3,995,000</b> |             | <b>\$ 3,995,000</b> |

\* Timing/order of improvements dependent on final recommendations of capacity and facilities study + Master Plan

## Capital Improvements Plan

### Projects by Fiscal Year

| PROJECT TITLE/LOCATION      |                                                 | DESCRIPTION                                          | FUNDING SOURCE                     | EST COST            |
|-----------------------------|-------------------------------------------------|------------------------------------------------------|------------------------------------|---------------------|
| <b>FY 26-27</b>             |                                                 |                                                      |                                    |                     |
| 1                           | IT Infrastructure/Equipment                     | Server/firewall/switch/desktop equipment replacement | General Fund Taxes/Fees*           | \$ 10,000           |
| 1                           | Coburg Creek Park                               | New Park Facility - Phase I + Design                 | Park SDC                           | \$ 50,000           |
| 1                           | Collector Street Project - Phase I (N Coleman)  | Street/Sidewalk Reconstruction N Coleman/Mill        | SDC, MPO                           | \$ 500,000          |
| 2                           | Skinner St - Delaney to Pearl                   | Street Reconstruction                                | Gas Tax, TUF, SCA                  | \$ 250,000          |
| 3                           | Locust St - Willamette to Harrison              | Street Reconstruction, curb, sidewalk (Design)       | Gas Tax, TUF, SCA, SDC             | \$ 20,000           |
| 1                           | Locust St - Diamond to Skinner                  | Two Inch Overlay/Dig out                             | Gas Tax, TUF, SCA                  | \$ 125,000          |
| 2                           | Willamette Alley - McKenzie to Van Duyn         | Grading/Rock/Utility                                 | Gas Tax, TUF                       | \$ 50,000           |
| 1                           | Stallings Lane Water Supply                     | Well #3 Treatment systems & SCADA (final phase)      | Water Debt Service (rate revenues) | \$ 200,000          |
| 2                           | Stallings Lane Water Supply                     | Transmission line (connection to existing system)    | Water Debt Service (rate revenues) | \$ 800,000          |
| <b>TOTAL for FY 2026-27</b> |                                                 |                                                      |                                    | <b>\$ 2,005,000</b> |
| <b>FY 27-28</b>             |                                                 |                                                      |                                    |                     |
| 3                           | City Hall ADA Parking/Access Improvements       | ADA Compliant parking, ramps, front entrance, doors  | General Fund Taxes/Fees*           | \$ 20,000           |
| 2                           | Coburg Creek Park                               | New Park Facility - Phase II                         | Park SDC                           | \$ 100,000          |
| 4                           | Locust St - Willamette to Harrison              | Street Reconstruction, curb, sidewalk (Construction) | Gas Tax, TUF, SCA, SDC             | \$ 225,000          |
| 3                           | Harrison St - Mill to Locust                    | Two Inch Overlay/Dig out                             | Gas Tax, TUF                       | \$ 200,000          |
| 4                           | Mckenzie - Coleman to Miller                    | Two Inch Overlay/Dig out                             | Gas Tax, TUF                       | \$ 125,000          |
| 6                           | Pioneer Valley Estates Distribution System      | Replacement of existing distribution system          | Fed Grant/Water Revenues           | \$ 750,000          |
| 7                           | Water Master Plan Update                        | Update of 2016 Water Master Plan                     | Fed Grant/Water Revenues           | \$ 125,000          |
| 5                           | Water Supply Wells #1, #2 Rehabilitation        | System upgrades and rehab to existing wells          | Water Rate Revenues                | \$ 100,000          |
| 9                           | Christian Wy Waterline Replacement              | 6 Ince pipeline replacement                          | Water Rate Revenues                | \$ 300,000          |
| 10                          | Delaney St Waterline Replacement                | Willamette St to Stuart St - Waterline Replacement   | Water Rate Revenues                | \$ 100,000          |
| 2                           | WWTP Equipment Replacements (If needed)         | Membrane, Blowers, Pumps, Motors Replacement         | WW Rate Revenues                   | \$ 150,000          |
| 3                           | Premier RV Septic Tank Improvement              | Replacement of existing (aged/mis-sized) Septic Tank | WW Rate Revenues                   | \$ 450,000          |
| <b>TOTAL for FY2027-28</b>  |                                                 |                                                      |                                    | <b>\$ 2,645,000</b> |
| <b>FY 28-29</b>             |                                                 |                                                      |                                    |                     |
| 5                           | City Hall ADA Parking/Access Improvements       | ADA Compliant parking, ramps, front entrance, doors  | General Fund Taxes/Fees*           | \$ 60,000           |
| 4                           | City Hall Improvements - HVAC                   | System Replacement (including ducting)               | General Fund Taxes/Fees*           | \$ 125,000          |
| 6                           | Facilities Security Systems Integration         | Facilities Security Systems Integration              | General Fund Taxes/Fees*           | \$ 50,000           |
| 5                           | Skinner St - Maple to Dixon                     | Street Reconstruction                                | Gas Tax, TUF                       | \$ 200,000          |
| 6                           | Skinner St - Lincoln to McKenzie                | Street Reconstruction                                | Gas Tax, TUF                       | \$ 200,000          |
| 7                           | Roberts Ct - Huntly Ct to west dead end         | Two Inch Overlay/Leveling                            | Gas Tax, TUF                       | \$ 150,000          |
| 8                           | Collector Street Project - Phase II (S Coleman) | Street Reconstruction (Design Only)                  | Gas Tax, TUF, SDC, <b>MPO-2028</b> | \$ 200,000          |
| 5                           | Lincoln St - Skinner to Coleman                 | Two Inch Overlay/Dig out                             | Gas Tax, TUF                       | \$ 125,000          |

|                            |                                                 |                                                        |                                     |                     |
|----------------------------|-------------------------------------------------|--------------------------------------------------------|-------------------------------------|---------------------|
| 6                          | Roberts Rd - South end to Roberts Ct            | Two Inch Overlay                                       | Gas Tax, TUF                        | \$ 250,000          |
| 5                          | Lincoln St - Skinner to Coleman                 | Two Inch Overlay/Dig out                               | Gas Tax, TUF                        | \$ 125,000          |
| 6                          | Roberts Rd - South end to Roberts Ct            | Two Inch Overlay                                       | Gas Tax, TUF                        | \$ 250,000          |
| 11                         | Existing Water Storage Tanks Rehab              | Replace/Retrofit (seismic) existing (2) 500k/gal tanks | Grant/Loan (rate revenues)          | \$ 3,000,000        |
| <b>TOTAL for FY2028-29</b> |                                                 |                                                        |                                     | <b>\$ 4,735,000</b> |
| <b>FY 29-30</b>            |                                                 |                                                        |                                     |                     |
| 7                          | City Hall Improvements - Flooring               | Full carpet replacement (upstairs/downstairs)          | General Fund Taxes/Fees*            | \$ 25,000           |
| 3                          | Trails End Park - Phase II                      | Viewing platforms, paths, benches, signage             | Undetermined Grant + Park SDC       | \$ 250,000          |
| 9                          | Collector Street Project - Phase II (S Coleman) | Street Reconstruction (Construction)                   | Gas Tax, TUF, SDC, <b>MPO-2028</b>  | \$ 900,000          |
| 7                          | Skinner St - Pearl to Lincoln                   | Two Inch Overlay/Dig out                               | Gas Tax, TUF                        | \$ 125,000          |
| 8                          | Skinner St - Mckenzie to Mill                   | Two Inch Overlay/Dig out                               | Gas Tax, TUF                        | \$ 125,000          |
| 3                          | Coburg Industrial Waterline                     | 12 inch waterline intertie                             | Water Rate Revenues                 | \$ 160,000          |
| 15                         | Van Duyn St Waterline                           | 12 inch waterline intertie                             | Water Rate Revenues                 | \$ 175,000          |
| 16                         | Vintage St Waterline                            | 12 inch waterline intertie                             | Water Rate Revenues                 | \$ 175,000          |
| <b>TOTAL for FY2029-30</b> |                                                 |                                                        |                                     | <b>\$ 1,935,000</b> |
| <b>FY 2030+</b>            |                                                 |                                                        |                                     |                     |
| 8                          | City Hall Improvements - Façade                 | Willamette frontage and parking/landscaping            | General Fund Taxes/Fees*            | \$ 50,000           |
| 4                          | Julia Morneau Heritage Park                     | New park                                               | Undetermined Grant + Park SDC       | \$ 250,000          |
| 5                          | Southside Neighborhood Park                     | New Park (land + improvements)                         | Undetermined Grant + Park SDC       | \$ 350,000          |
| 6                          | Northside Neighborhood Park                     | New Park (land + improvements)                         | Undetermined Grant + Park SDC       | \$ 350,000          |
| 7                          | Westside Mini-Park                              | New Park (land + improvements)                         | Undetermined Grant + Park SDC       | \$ 150,000          |
| 8                          | Southwest Mini-Park                             | New Park (land + improvements)                         | Undetermined Grant + Park SDC       | \$ 150,000          |
| 9                          | Coburg Loop 5                                   | Path extension south to Eugene                         | Undetermined Grant + Park/Trans SDC | \$ 1,500,000        |
| 1                          | PW Operations Center Fuel Center                | Citywide Fuel Storage/Pump System (\$150k Total)       | Grant (BRIC or Other)               | \$ 50,000           |
| 14                         | New Water Reservoir                             | 750,000 Gallon elevated Reservoir                      | Grant/Loan (rate revenues)          | \$ 7,000,000        |
| 4                          | PW Operations Center - Fuel Center              | Citywide Fuel Storage/Pump System (\$150k Total)       | Grant/Loan (rate revenues)          | \$ 50,000           |
| 17                         | Waterline Pipeline Replacements                 | Remaining 6 inch pipeline replacements                 | Grant/Loan (rate revenues)          | \$ 500,000          |
| 13                         | EWEB Waterline Connection                       | 8-12" waterline for water supply                       | Grant/Loan (rate revenues)          | \$ 9,000,000        |
| 18                         | I-5 Transmission Line (new)                     | East/West Transmission Loop Line - North of Exit 199   | Grant/Loan (rate revenues)          | \$ 2,500,000        |
| 6                          | WW Treatment Plant - Facilities Improvements    | Headworks Structure                                    | Grant/Loan (rate revenues)          | \$ 120,000          |
| 7                          | WW Treatment Plant - Facilities Improvements    | Additional Membrane(s)                                 | Grant/Loan (rate revenues)          | \$ 600,000          |
| 8                          | WW Treatment Plant - Facilities Improvements    | Additional Treatment Basin                             | Grant/Loan (rate revenues)          | \$ 900,000          |
| 9                          | WW Treatment Plant - Facilities Improvements    | Bridge Crane (Membrane maint)                          | Grant/Loan (rate revenues)          | \$ 175,000          |
| 10                         | WW Treatment Plant - Facilities Improvements    | Effluent Storage/Holding Pond                          | Grant/Loan (rate revenues)          | \$ 250,000          |
| 11                         | WW Treatment Plant - Facilities Improvements    | Effluent Cooling Systems                               | Grant/Loan (rate revenues)          | \$ 150,000          |
| 4                          | Renewable Energy (solar) System                 | Solar Panel installation at WWTP (est. 199kw)          | State (ODOE)/Federal Grant          | \$ 1,000,000        |
| 1                          | PW Operations Center - Fuel Center              | Citywide Fuel Storage/Pump System (\$150k Total)       | WW Rate Revenues                    | \$ 50,000           |
| <b>TOTAL for FY2030+</b>   |                                                 |                                                        |                                     | <b>\$25,145,000</b> |

## **RESOLUTION 2026-06**

### **A RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 CAPITAL IMPROVEMENT PLAN**

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

**WHEREAS**, the Capital Improvement Plan (CIP) is a planning and budgeting tool used to ensure that Capital projects are planned, funded, and constructed in a timely manner; and

**WHEREAS**, the Capital Improvement Plan is developed according to implementation priorities from City guiding documents, with consideration for the limitations of available funding and staff resources; and

**WHEREAS**, projects to be funded with system development charges need to be included in the Capital Improvement Plan;

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

#### **THE CITY OF COBURG RESOLVES AS FOLLOWS:**

**Section 1.** The Fiscal Year 2026-27 Capital Improvement Plan attached as Exhibit A, is adopted.

**Section 2.** This resolution is effective immediately upon its enactment by the City Council.

**Adopted** by the **City Council** of the **City of Coburg**, Oregon, by a vote of 6 for and 0 against, this 10th day of February, 2026.

  
Nancy Bell, Mayor

ATTEST:   
Sammy L. Egbert, City Recorder

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## Salary and Classification Schedule

FY 2026-27 Proposed

CPI – W 2.57%

| Step                                                                  | 1                          | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      | 12      | 13      | 14      |
|-----------------------------------------------------------------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Administration</b>                                                 |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>City Administrator</b>                                             | <u>Negotiated Contract</u> |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <i>Exempt - Supervisor</i>                                            |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Finance Director</b>                                               | 41.65                      | 42.48   | 43.33   | 44.20   | 45.08   | 45.99   | 46.91   | 47.84   | 48.80   | 49.78   | 50.77   | 51.79   | 52.82   | 53.88   |
| <i>Exempt</i>                                                         | 86,633                     | 88,365  | 90,133  | 91,935  | 93,774  | 95,649  | 97,562  | 99,514  | 101,504 | 103,534 | 105,605 | 107,717 | 109,871 | 112,069 |
| <b>Accountant</b>                                                     | 24.79                      | 25.29   | 25.80   | 26.31   | 26.84   | 27.37   | 27.92   | 28.48   | 29.05   | 29.63   | 30.22   | 30.83   | 31.45   | 32.07   |
| <i>Non-Exempt</i>                                                     | 51,572                     | 52,603  | 53,655  | 54,729  | 55,823  | 56,940  | 58,078  | 59,240  | 60,425  | 61,633  | 62,866  | 64,123  | 65,406  | 66,714  |
| <b>City Recorder/Executive Assistant to<br/>CA &amp; City Council</b> | 41.65                      | 42.48   | 43.33   | 44.20   | 45.08   | 45.99   | 46.91   | 47.84   | 48.80   | 49.78   | 50.77   | 51.79   | 52.82   | 53.88   |
| <i>Exempt - Supervisor</i>                                            | 86,633                     | 88,365  | 90,133  | 91,935  | 93,774  | 95,649  | 97,562  | 99,514  | 101,504 | 103,534 | 105,605 | 107,717 | 109,871 | 112,069 |
| <b>Utility Billing Specialist</b>                                     | 24.30                      | 24.79   | 25.29   | 25.79   | 26.31   | 26.83   | 27.37   | 27.92   | 28.48   | 29.05   | 29.63   | 30.22   | 30.82   | 31.44   |
| <i>Non-Exempt</i>                                                     | 50,553                     | 51,564  | 52,595  | 53,647  | 54,720  | 55,814  | 56,931  | 58,069  | 59,231  | 60,415  | 61,623  | 62,856  | 64,113  | 65,395  |
| <b>Administrative/Department Specialist</b>                           | 21.67                      | 22.10   | 22.54   | 23.00   | 23.46   | 23.92   | 24.40   | 24.89   | 25.39   | 25.90   | 26.41   | 26.94   | 27.48   | 28.03   |
| <i>Non-Exempt</i>                                                     | 45,072                     | 45,973  | 46,893  | 47,830  | 48,787  | 49,763  | 50,758  | 51,773  | 52,809  | 53,865  | 54,942  | 56,041  | 57,162  | 58,305  |
| <b>Administrative Assistant 2</b>                                     | 20.92                      | 21.34   | 21.76   | 22.20   | 22.64   | 23.09   | 23.56   | 24.03   | 24.51   | 25.00   | 25.50   | 26.01   | 26.53   | 27.06   |
| <i>Non-Exempt</i>                                                     | 43,509                     | 44,379  | 45,267  | 46,172  | 47,095  | 48,037  | 48,998  | 49,978  | 50,978  | 51,997  | 53,037  | 54,098  | 55,180  | 56,283  |
| <b>Administrative Assistant 1</b>                                     | 19.72                      | 20.11   | 20.52   | 20.93   | 21.35   | 21.77   | 22.21   | 22.65   | 23.11   | 23.57   | 24.04   | 24.52   | 25.01   | 25.51   |
| <i>Non-Exempt</i>                                                     | 41,017                     | 41,838  | 42,675  | 43,528  | 44,399  | 45,287  | 46,192  | 47,116  | 48,058  | 49,020  | 50,000  | 51,000  | 52,020  | 53,060  |
| <b>Administrative Assistant - Temp</b>                                | 15.92                      | 16.24   | 16.56   | 16.89   | 17.23   | 17.58   | 17.93   | 18.29   | 18.65   | 19.03   | 19.41   | 19.79   | 20.19   | 20.59   |
| <i>Non-Exempt</i>                                                     | 33,113                     | 33,775  | 34,451  | 35,140  | 35,843  | 36,559  | 37,291  | 38,036  | 38,797  | 39,573  | 40,364  | 41,172  | 41,995  | 42,835  |
| <b>Court</b>                                                          |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Court Administrator</b>                                            | 32.01                      | 32.65   | 33.31   | 33.97   | 34.65   | 35.35   | 36.05   | 36.77   | 37.51   | 38.26   | 39.02   | 39.80   | 40.60   | 41.41   |
| <i>Exempt</i>                                                         | 66,588                     | 67,920  | 69,278  | 70,664  | 72,077  | 73,519  | 74,989  | 76,489  | 78,019  | 79,579  | 81,171  | 82,794  | 84,450  | 86,139  |
| <b>Police</b>                                                         |                            |         |         |         |         |         |         |         |         |         |         |         |         |         |
| <b>Police Chief</b>                                                   | 49.04                      | 50.02   | 51.03   | 52.05   | 53.09   | 54.15   | 55.23   | 56.34   | 57.46   | 58.61   | 59.78   | 60.98   | 62.20   | 63.44   |
| <i>Exempt - Supervisor</i>                                            | 102,011                    | 104,052 | 106,133 | 108,255 | 110,420 | 112,629 | 114,881 | 117,179 | 119,523 | 121,913 | 124,351 | 126,838 | 129,375 | 131,963 |

|                                           |        |        |        |        |        |        |        |         |         |         |         |         |         |         |
|-------------------------------------------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| <b>Police Sergeant</b>                    | 40.65  | 41.46  | 42.29  | 43.14  | 44.00  | 44.88  | 45.78  | 46.69   | 47.63   | 48.58   | 49.55   | 50.54   | 51.55   | 52.58   |
| <i>Non-Exempt - Supervisor</i>            | 84,549 | 86,240 | 87,965 | 89,724 | 91,519 | 93,349 | 95,216 | 97,120  | 99,063  | 101,044 | 103,065 | 105,126 | 107,229 | 109,373 |
| <b>Police Officer 1</b>                   | 31.41  | 32.04  | 32.68  | 33.34  | 34.00  | 34.68  | 35.38  | 36.09   | 36.81   | 37.54   | 38.29   | 39.06   | 39.84   | 40.64   |
| <i>Non-Exempt</i>                         | 65,343 | 66,649 | 67,982 | 69,342 | 70,729 | 72,143 | 73,586 | 75,058  | 76,559  | 78,090  | 79,652  | 81,245  | 82,870  | 84,528  |
| <b>Police Department Technician</b>       | 25.97  | 26.49  | 27.02  | 27.56  | 28.11  | 28.67  | 29.25  | 29.83   | 30.43   | 31.04   | 31.66   | 32.29   | 32.94   | 33.60   |
| <i>Non-Exempt</i>                         | 54,018 | 55,098 | 56,200 | 57,324 | 58,471 | 59,640 | 60,833 | 62,050  | 63,291  | 64,557  | 65,848  | 67,165  | 68,508  | 69,878  |
| <b>Reserve Officer</b>                    | 21.69  | 22.12  | 22.57  | 23.02  | 23.48  | 23.95  | 24.43  | 24.92   | 25.41   | 25.92   | 26.44   | 26.97   | 27.51   | 28.06   |
| <i>On-Call officer only (50 hours PY)</i> | 0.00   | 46,019 | 46,940 | 47,878 | 48,836 | 49,813 | 50,809 | 51,825  | 52,862  | 53,919  | 54,997  | 56,097  | 57,219  | 58,364  |
| <b>Planning</b>                           |        |        |        |        |        |        |        |         |         |         |         |         |         |         |
| <b>Planner/Development Director</b>       | 34.33  | 35.02  | 35.72  | 36.43  | 37.16  | 37.91  | 38.66  | 39.44   | 40.23   | 41.03   | 41.85   | 42.69   | 43.54   | 44.41   |
| <i>Non-Exempt</i>                         | 71,413 | 72,841 | 74,298 | 75,784 | 77,299 | 78,845 | 80,422 | 82,031  | 83,671  | 85,345  | 87,051  | 88,792  | 90,568  | 92,380  |
| <b>Staff Planner/Development</b>          | 25.40  | 25.91  | 26.43  | 26.96  | 27.50  | 28.05  | 28.61  | 29.18   | 29.76   | 30.36   | 30.97   | 31.59   | 32.22   | 32.86   |
| <i>Non-Exempt</i>                         | 52,840 | 53,897 | 54,975 | 56,075 | 57,196 | 58,340 | 59,507 | 60,697  | 61,911  | 63,149  | 64,412  | 65,700  | 67,014  | 68,355  |
| <b>Public Works</b>                       |        |        |        |        |        |        |        |         |         |         |         |         |         |         |
| <b>Public Works Director</b>              | 42.14  | 42.98  | 43.84  | 44.72  | 45.61  | 46.53  | 47.46  | 48.41   | 49.37   | 50.36   | 51.37   | 52.40   | 53.44   | 54.51   |
| <i>Exempt - Supervisor</i>                | 87,652 | 89,405 | 91,193 | 93,017 | 94,877 | 96,775 | 98,710 | 100,684 | 102,698 | 104,752 | 106,847 | 108,984 | 111,164 | 113,387 |
| <b>Public Works Supervisor</b>            | 31.41  | 32.04  | 32.68  | 33.34  | 34.00  | 34.68  | 35.38  | 36.09   | 36.81   | 37.54   | 38.29   | 39.06   | 39.84   | 40.64   |
| <i>Exempt - Supervisor</i>                | 65,343 | 66,649 | 67,982 | 69,342 | 70,729 | 72,143 | 73,586 | 75,058  | 76,559  | 78,090  | 79,652  | 81,245  | 82,870  | 84,528  |
| <b>Public Works Operator 3</b>            | 27.96  | 28.52  | 29.09  | 29.67  | 30.27  | 30.87  | 31.49  | 32.12   | 32.76   | 33.42   | 34.09   | 34.77   | 35.46   | 36.17   |
| <i>Non-Exempt</i>                         | 58,163 | 59,326 | 60,513 | 61,723 | 62,957 | 64,216 | 65,501 | 66,811  | 68,147  | 69,510  | 70,900  | 72,318  | 73,765  | 75,240  |
| <b>Public Works Operator 2</b>            | 24.50  | 24.99  | 25.49  | 26.00  | 26.52  | 27.05  | 27.59  | 28.14   | 28.71   | 29.28   | 29.87   | 30.46   | 31.07   | 31.69   |
| <i>Non-Exempt</i>                         | 50,960 | 51,980 | 53,019 | 54,080 | 55,161 | 56,264 | 57,390 | 58,537  | 59,708  | 60,902  | 62,120  | 63,363  | 64,630  | 65,923  |
| <b>Public Works Operator 1</b>            | 21.87  | 22.30  | 22.75  | 23.20  | 23.67  | 24.14  | 24.62  | 25.12   | 25.62   | 26.13   | 26.65   | 27.19   | 27.73   | 28.28   |
| <i>Non-Exempt</i>                         | 45,479 | 46,389 | 47,317 | 48,263 | 49,228 | 50,213 | 51,217 | 52,241  | 53,286  | 54,352  | 55,439  | 56,548  | 57,679  | 58,832  |
| <b>Public Works Seasonal Worker</b>       | 15.92  | 16.24  | 16.56  | 16.89  | 17.23  | 17.58  | 17.93  | 18.29   | 18.65   | 19.03   | 19.41   | 19.79   | 20.19   | 20.59   |
| <i>Non-Exempt</i>                         | 33,113 | 33,775 | 34,451 | 35,140 | 35,843 | 36,559 | 37,291 | 38,036  | 38,797  | 39,573  | 40,364  | 41,172  | 41,995  | 42,835  |

# City of Coburg Debt Summary Budget

| Fund    | Debt Name                               | Payment   | Account Number                 | Fiscal Year<br>2,025 | Fiscal Year<br>2,026 | Fiscal Year<br>2,027 | Fiscal Year<br>2,028 | Fiscal Year<br>2,029 | Fiscal Year<br>3,030 | Fiscal Year<br>3,031 | Fiscal Year<br>3,032 | Fiscal Year<br>3,033 | Fiscal Year<br>3,034 |
|---------|-----------------------------------------|-----------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General | 2020 Series- US Bank Global Trust       |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | 001-999-801100                 | 15,000               | 15,000               | 15,000               | 20,000               | 20,000               | 20,000               | -                    | -                    | -                    | -                    |
|         |                                         | Interest  | 001-999-802100                 | 14,250               | 13,800               | 13,350               | 12,900               | 12,300               | 11,700               | 11,100               | 10,500               | -                    | 9,300                |
|         |                                         |           | <b>Total General Fund Debt</b> | <b>29,250</b>        | <b>28,800</b>        | <b>28,350</b>        | <b>32,900</b>        | <b>32,300</b>        | <b>31,700</b>        | <b>11,100</b>        | <b>10,500</b>        | <b>-</b>             | <b>9,300</b>         |
|         |                                         |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Street  | 2022 - State of Oregon, ODOT OTIF -0072 |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | 003-999-801300                 | 92,523               | 93,864               | 96,229               | 98,654               | 101,141              | 103,689              | 106,302              | 108,981              | 106,057              |                      |
|         |                                         | Interest  | 003-999-802300                 | 21,877               | 20,536               | 18,171               | 15,746               | 13,259               | 10,711               | 8,098                | 5,419                | 2,673                |                      |
|         |                                         |           | <b>Total Street Fund Debt</b>  | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>114,400</b>       | <b>108,729</b>       | <b>-</b>             |
| Water   | 2020 Series- US Bank Global Trust       |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | 004-600-510410                 | 80,000               | 80,000               | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
|         |                                         | Interest  | 004-600-510500                 | 4,800                | 2,400                | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
|         |                                         |           |                                | 84,800               | 82,400               | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
|         | IFA Business Oregon #S19007 - Drawdown  |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | Not assigned Yet               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Interest  | Not assigned Yet               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Fees      | Not assigned Yet               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         |           |                                | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
|         |                                         |           | <b>Total Water Fund Debt</b>   | <b>84,800</b>        | <b>82,400</b>        | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| Sewer   | 2020 DEQ #R23045 Refinance Note         |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | 005-999-801200                 | 549,900              | 554,640              | 559,420              | 564,241              | 569,103              | 574,008              | 578,956              | 583,945              | 588,978              | 599,174              |
|         |                                         | Interest  | 005-999-802200                 | 58,094               | 53,354               | 48,574               | 43,753               | 38,891               | 33,986               | 29,038               | 24,049               | 19,016               | 13,940               |
|         |                                         | Fees      | 005-999-803200                 | 34,462               | 31,712               | 28,939               | 26,142               | 23,321               | 20,475               | 17,605               | 14,710               | 11,791               | 8,846                |
|         |                                         |           |                                | 642,456              | 639,706              | 636,933              | 634,136              | 631,315              | 628,469              | 625,599              | 622,704              | 619,785              | 621,960              |
|         | 2020 Series- US Bank Global Trust       |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         |                                         | Principal | 005-999-801100                 | 95,000               | 100,000              | 100,000              | 105,000              | 110,000              | 110,000              | -                    | -                    | -                    | -                    |
|         |                                         | Interest  | 005-999-802100                 | 167,350              | 164,500              | 161,500              | 158,500              | 155,350              | 152,050              | 148,750              | 149,350              | 149,950              | 150,550              |
|         |                                         |           |                                | 262,350              | 264,500              | 261,500              | 263,500              | 265,350              | 262,050              | 148,750              | 149,350              | 149,950              | 150,550              |
|         |                                         |           | <b>Total Sewer Fund Debt</b>   | <b>904,806</b>       | <b>904,206</b>       | <b>898,433</b>       | <b>897,636</b>       | <b>896,665</b>       | <b>890,519</b>       | <b>774,349</b>       | <b>772,054</b>       | <b>769,735</b>       | <b>772,510</b>       |
|         |                                         |           |                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|         | <b>Total Debt</b>                       |           |                                | <b>1,133,256</b>     | <b>1,129,806</b>     | <b>1,041,183</b>     | <b>1,044,936</b>     | <b>1,043,365</b>     | <b>1,036,619</b>     | <b>899,849</b>       | <b>896,954</b>       | <b>878,464</b>       | <b>781,810</b>       |

**TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES****Tax Year 2025-26**

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: **LANE**District Abbreviation **CICOB**

- 1 Taxing District Code  
2 Taxing District Name  
3 Counties in which District lies

|                |
|----------------|
| 201360000      |
| CITY OF COBURG |
|                |

4 Levy Approved Before or After 10/6/01**Ad Valorem Tax Levies**

- 5 Permanent Levy (if dollar amount)  
6 Local Option Levy (if dollar amount)\*  
7 "GAP" Bond Levy  
8 Urban Renewal Special Levy  
9 Bond Levy\*

| PERMANENT       | LOCAL OPTION    | "GAP" BONDS OR<br>UR SPECIAL LEVY | BONDS            |       |
|-----------------|-----------------|-----------------------------------|------------------|-------|
| Inside M5 Limit | Inside M5 Limit | Inside M5 Limit                   | Outside M5 Limit | TOTAL |
| 0               |                 |                                   |                  | 0     |
|                 | 0               |                                   |                  | 0     |
|                 |                 | 0                                 |                  | 0     |
|                 |                 | 0                                 |                  | 0     |
|                 |                 |                                   | 0                | 0     |
| 0               | 0               | 0                                 | 0                | 0     |

10 **TOTAL DOLLAR LEVY** (add lines 5 thru 9)**Adjustments**

- 11 Amount Raised in Other Counties  
12 **NET DOLLAR LEVY FOR TAX RATE** (line 10 minus line 11)

|      |      |      |      |      |
|------|------|------|------|------|
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**Taxable Property Value** (if an urban renewal plan is involved, report reduced rate levies separately)

- 13 Total Assessed Value  
14 Add: Non-Profit Housing Value  
15 Add: Fish and Wildlife Value  
16 Subtract: Urban Renewal Excess (amt. used only)\*\*  
17 **VALUE TO COMPUTE THE TAX RATE**

|  |             |
|--|-------------|
|  | 314,775,991 |
|  | 0           |
|  | 0           |
|  | 35,984,641  |
|  | 278,791,350 |

**Tax Computations**

- 18 Tax Rate (for dollar levies, line 12 divided by line 17)\*\*\*  
19 Amount Tax Rate Will Raise (line 17 times line 18)  
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)  
21 Total Timber Offset Amount (**county district only**)  
22 Timber Tax Rate (line 21 divided by line 17)  
23 Billing Rate (line 18 minus line 22)  
24 Calculated Tax for Extension for District (line 23 times line 17)  
24a Gain from UR Division of Tax Rate Truncation  
24b Gain or Loss from UR Division of Tax Across Counties  
24c Net Tax for Extension (24 + 24a + 24b)  
25 Actual Tax Extended for District  
26 District's Gain or Loss from Individual Extension (25 - 24c)  
27 District's Compression Loss (Enter as a negative number)\*\*\*\*  
28 **DISTRICT TAXES IMPOSED** (line 24c+line 26+line 27)

|              |           |           |           |              |
|--------------|-----------|-----------|-----------|--------------|
| 0.0037506    | 0.0000000 | 0.0000000 | 0.0000000 | 0.0037506    |
| 1,045,634.84 | 0.00      | 0.00      | 0.00      | 1,045,634.84 |
| 0.00         | 0.00      | 0.00      | 0.00      | 0.00         |
| 0.00         |           |           |           | 0.00         |
| 0.0000000    |           |           |           | 0.0000000    |
| 0.0037506    | 0.0000000 | 0.0000000 | 0.0000000 | 0.0037506    |
| 1,045,634.84 | 0.00      | 0.00      | 0.00      | 1,045,634.84 |
| 19.53        | 0.00      | 0.00      | 0.00      | 19.53        |
| 0.00         | 0.00      | 0.00      | 0.00      | 0.00         |
| 1,045,654.37 | 0.00      | 0.00      | 0.00      | 1,045,654.37 |
| 1,045,654.36 | 0.00      | 0.00      | 0.00      | 1,045,654.36 |
| -0.01        | 0.00      | 0.00      | 0.00      | -0.01        |
| 0.00         | 0.00      | 0.00      |           | 0.00         |
| 1,045,654.36 | 0.00      | 0.00      | 0.00      | 1,045,654.36 |

**Additional Taxes/Penalties**

- 29 Farmland (ORS 308A.703)  
30 Forestland (ORS 308A.703)  
31 Small Tract Forestland (STF) (ORS 308A.703)  
32 Open Space (ORS 308.770)  
33  
34 Historic Property (ORS 358.525)  
35 Other  
36 Late Filing Fee County Only (ORS 308.302)  
37 Roll Corrections (ORS 311.206),  
incl. omitted property/other roll  
corrections, but excl. roll  
corrections under ORS 311.208.  
38 **TOTAL ADDITIONAL TAXES/PENALTIES** (lines 29 thru 37)  
39 **TOTAL TO BE RECEIVED** (line 28 plus line 38)  
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

|              |        |            |
|--------------|--------|------------|
|              | 0.00   | 0.00       |
|              | 0.00   | 0.00       |
|              | 0.00   | 0.00       |
|              | 0.00   | 0.00       |
|              |        |            |
|              | 0.00   | 0.00       |
|              | 0.00   | 0.00       |
|              | 0.00   | 0.00       |
|              | 799.58 | 799.58     |
|              |        |            |
|              | 799.58 | 799.58     |
| 1,045,654.36 | 0.00   | 0.00       |
|              | 799.58 | 0.1402620% |

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line; excess value is **not** subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.

*\*page intentionally left blank\**



## Building Permit Program Services

### Addendum 5 to the Cottage Grove IGA and Updates to Operating Plan

| Meeting Date | Staff Contact                                                     | Email                                                        |
|--------------|-------------------------------------------------------------------|--------------------------------------------------------------|
| June 9, 2026 | Adam Hanks, City Administrator<br>Megan Winner, Planning Director | adam.hanks@coburgoregon.gov<br>megan.winner@coburgoregon.gov |

#### SUMMARY AND REQUESTED COUNCIL ACTION

Consider approval to allow for the City Administrator to execute addendum 5 to the Intergovernmental Agreement (IGA) with Cottage Grove and acknowledge the updated Operating Plan for the purpose of providing Building Permit Program Services to the City of Coburg.

#### Suggested Motion

*I move to approve Addendum 5 to the existing Intergovernmental Agreement (IGA) with the City of Cottage Grove to provide Building Permit Program Services.*

*AND*

*I move to acknowledge and accept the updated Building Program Operating Plan required to be submitted to the State of Oregon Building Codes Division every four years.*

#### BACKGROUND

Since June 2020, the City of Coburg has been working under an Intergovernmental Agreement with Cottage Grove for the purpose of providing Building Permit Program Services. Amendments to the IGA are needed to more accurately reflect the cost and operations of the program. This year the cost structure is changing from the previous flat percentage rate of the program to a time and materials cost that will more accurately reflect the cost of Coburg's participation in the program based on use and development activity.

The City of Cottage Grove also contracts with the Cities of Veneta and Creswell to provide Building Permit Program Services to those jurisdictions and this same cost structure will be implemented within those jurisdictions as well for consistency of operations and equitable financial contributions to this regional service delivery model.

The Operating Plan is required to be updated every four years to ensure up to date references and information and was last updated and submitted to the Building Codes Division in January of 2022.

**RECOMMENDATION**

Staff recommend Council acknowledge the Operating Plan and approval Addendum 5 to the Cottage Grove Building Permit Services IGA.

**BUDGET / FINANCIAL IMPACT**

The new cost structure of the IGA allows the building permit program to largely pay for itself in that charges to the City will be associated with a percentage of permit fees, plus any additional work that is requested outside a building permit scope (pre-app meeting, consultation, research, etc.) as seen in Exhibit B to the IGA.

This structure aims to provide more sustainability to the general fund by more closely aligning building permit program revenues and expenditures based on development activity and use of the program. This new structure reduces anticipated operating costs for FY27 by \$20,000-\$30,000 per year.

**RELEVANT COUNCIL GOAL, CITY POLICY OR COMPREHENSIVE PLAN**

From the 2026 adopted Council framework: V. Our Financial Resources

**PUBLIC INVOLVEMENT**

This is an annual budgetary item. Revenues and expenditures for the Building Permit Program Services are part of the FY27 proposed budget. Public comment was available through the budget process.

**NEXT STEPS**

Implement updated Operating Plan and IGA payment structure

**ATTACHMENTS**

Updated Operating Plan

Addendum 5 to Cottage Grove Building Permit Program Services IGA

**ADDENDUM NO. 5****Intergovernmental Agreement between the Cities of Cottage Grove and Coburg for Building Permit Program Services.**

**BETWEEN:** City of Cottage Grove (Cottage Grove)

**AND:** City of Coburg (Coburg)

**EFFECTIVE DATE:** July 1, 2026

**RECITALS**

- A. Cottage Grove and Coburg entered into an Intergovernmental Agreement for Building Permit Program Services on June 8, 2020, with an effective date of July 1, 2020 (Agreement.)
- B. The parties desire amendments to the Agreement to more accurately reflect Cottage Grove's actual costs to provide Coburg with Building Permit Program Services ("Services".)

**AGREEMENT**

In consideration of the foregoing Recitals, which by this reference are incorporated herein, and of the mutual covenants, conditions, and obligations on the part of each party to be kept and performed, it is hereby agreed that the following sections of the Agreement are amended as follows:

- 1. Section 4, Consideration, is hereby amended to read as follows:

Coburg will pay to City:

- A. Seventy-five percent (75%) of all fees collected by Coburg in conjunction with its Building Permit Program for Services performed pursuant to Section 3 of the Agreement; and
- B. Amounts invoiced by City on a time and materials basis for Services provided for which Coburg collects no fees, as outlined on the fee schedule attached as Exhibit B. City will classify invoiced fees by the service provider, for work performed but not associated with a particular permit or plan review application for which fees were collected. The City will provide back-up documentation of invoices services with thirty (30) days after receipt of Coburg's written request.

2. Section 6, Cottage Grove Obligations, Subsection C, is hereby amended to read as follows:

- C. Cottage Grove will keep a record of all hours worked by Cottage Grove employees and third-party contractors or agencies to provide Building Permit Program Services to Coburg and shall bill Coburg monthly for certain provided Services pursuant to Section 4.B of this Agreement.

By execution of this Addendum each party hereby acknowledges that it has read this Addendum No. 5, understands this amendment, and reaffirms all unamended provisions of the IGA.

CITY OF COTTAGE GROVE,  
An Oregon municipal corporation.

CITY OF COBURG  
An Oregon municipal corporation.

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## Exhibit B Fee Schedule

Cottage Grove hourly rates for technical services provided outside of Coburg collected building permit and plan review fees are as follows:

|                             |         |
|-----------------------------|---------|
| Building Official:          | \$80.00 |
| Electrical Inspector:       | \$90.00 |
| Building Permit Specialist: | \$60.00 |

These services apply in situations where no permit or plan review fees are collected by the City of Coburg and therefore fall outside the percentage-based fee structure outlined in this Agreement.

~~Classification of services will be made in good faith based on the nature of the work and whether it is directly tied to a permit application. The parties agree to communicate as needed to ensure mutual understanding and alignment.~~

### Reimbursable expenses:

|                                                   |                               |
|---------------------------------------------------|-------------------------------|
| <u>24" x 36" Blueprints:</u>                      | <u>\$3.00/page</u>            |
| <u>Federal Express/UPS Shipping:</u>              | <u>Cost</u>                   |
| <u>U.S. Mail:</u>                                 | <u>Cost</u>                   |
| <u>Black and White Standard Size Photocopies:</u> | <u>\$0.25 each</u>            |
| <u>11"x17" Photocopies:</u>                       | <u>\$0.50 each</u>            |
| <u>Large Media Black &amp; White:</u>             | <u>\$0.50 per square foot</u> |
| <u>Color Copies: Regular</u>                      | <u>\$1.00 each</u>            |
| <u>Color 11"x17"</u>                              | <u>\$2.00 each</u>            |
| <u>Mileage:</u>                                   | <u>\$0.725 per mile</u>       |



**City of Coburg**  
**Balances**  
**FY 2026**  
**As of 04/30/2026**

**Cash Balances**

|                   | <b>FY 2026<br/>Actual</b> | <b>FY 2025<br/>Actual</b> | <b>EOY<br/>FY 2025</b> |
|-------------------|---------------------------|---------------------------|------------------------|
| General Fund      | 482,680                   | 210,291                   | 92,468                 |
| Street Fund       | 703,819                   | 673,087                   | 879,706                |
| Water Fund        | 2,346,467                 | 2,275,293                 | 2,165,834              |
| Sewer Fund        | 1,386,819                 | 1,130,542                 | 1,335,062              |
| <b>Total Cash</b> | <b>4,919,785</b>          | <b>4,289,213</b>          | <b>4,473,070</b>       |

**Fund Balances**

|                           | <b>FY 2026<br/>Actual</b> | <b>FY 2026<br/>Budget</b> | <b>FY 2025<br/>Actual</b> | <b>EOY<br/>FY 2025</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------|
| General Fund              | 470,058                   | 225,081                   | 597,938                   | 193,523                |
| Street Fund               | 742,489                   | 355,924                   | 1,521,795                 | 891,709                |
| Water Fund                | 2,941,314                 | 2,590,651                 | 1,450,823                 | 2,584,283              |
| Sewer Fund                | 1,592,362                 | 1,163,478                 | 1,584,102                 | 1,445,496              |
| <b>Total Fund Balance</b> | <b>5,746,222</b>          | <b>4,335,134</b>          | <b>5,154,658</b>          | <b>5,115,011</b>       |

Interest Earnings Summary

| Balance in Banks:                | Cash             | Percent in<br>account | Interest Rate |
|----------------------------------|------------------|-----------------------|---------------|
| Local Government Investment Pool | 4,678,029        | 95%                   | 4.00%         |
| Key Bank                         | 241,756          | 5%                    | 0.00%         |
| <b>Total Cash</b>                | <b>4,919,785</b> | <b>100%</b>           |               |



**City of Coburg  
Fund Statements  
City Wide  
FY 2026  
As of 04/30/2026**

|                                | FY 2026          |                  |             | FY 2025          |                  |
|--------------------------------|------------------|------------------|-------------|------------------|------------------|
|                                | Actual YTD       | Adopted Budget   | % of B to A | Actual YTD       | Audited EOY      |
| <b>Revenues:</b>               |                  |                  |             |                  |                  |
| Taxes and Assessments          | 1,195,026        | 1,235,603        | 97%         | 1,066,058        | 1,211,913        |
| Intergovernmental              | 633,605          | 663,000          | 96%         | 534,653          | 559,775          |
| Franchise Fees                 | 244,173          | 287,500          | 85%         | 238,426          | 274,994          |
| Licenses, Permits & Fees       | 49,114           | 92,000           | 53%         | 74,784           | 90,998           |
| Fines and Forfeitures          | 133,654          | 101,000          | 132%        | 82,632           | 104,467          |
| Investment Revenue             | 133,927          | 66,000           | 203%        | 77,619           | 85,698           |
| Grants and Donations           | 45,985           | 251,000          | 18%         | 1,470            | 423,686          |
| Charges for Services           | 2,107,277        | 2,364,000        | 89%         | 1,798,235        | 2,179,041        |
| Charges for Services -SDC      | 128,753          | 312,000          | 41%         | 385,032          | 450,263          |
| Other Revenue                  | 19,117           | 22,000           | 87%         | 21,667           | 22,606           |
| Bond Proceeds                  | 820,904          | 1,300,000        | 63%         | 252,935          | 253,803          |
| Transfer In                    | 125,000          | 150,000          | 83%         | 104,170          | 125,000          |
| <b>Total Revenue</b>           | <b>5,636,534</b> | <b>6,844,103</b> | <b>82%</b>  | <b>4,637,681</b> | <b>5,782,244</b> |
| <b>Operating Expenditures:</b> |                  |                  |             |                  |                  |
| Personnel Services             | 1,607,209        | 2,170,350        | 74%         | 1,616,827        | 1,977,730        |
| Materials and Services         | 1,084,330        | 1,211,750        | 89%         | 1,046,191        | 1,229,172        |
| Debt Service                   | 844,456          | 1,129,811        | 75%         | 850,056          | 1,133,256        |
| Capital Outlay                 | 1,344,327        | 2,615,000        | 51%         | 1,593,500        | 1,956,747        |
| Transfers Out                  | 125,000          | 150,000          | 83%         | 104,170          | 125,000          |
| Contingencies                  | -                | 500,000          | 0%          | -                | -                |
| <b>Total Expenditure</b>       | <b>5,005,323</b> | <b>7,776,911</b> | <b>64%</b>  | <b>5,210,744</b> | <b>6,421,905</b> |
| Net Change                     | 631,211          | (932,808)        | -68%        | (573,063)        | (639,661)        |
| Fund Balance - June 30,        | 5,115,011        | 5,267,942        | 97%         | 5,754,134        | 5,754,672        |
| Fund Balance                   | 5,746,222        | 4,335,134        | 133%        | 5,181,071        | 5,115,011        |



**City of Coburg  
Fund Statements  
General Fund  
FY 2026  
As of 04/30/2026**

|                                | FY 2026          |                  |             | FY 2025          |                  |
|--------------------------------|------------------|------------------|-------------|------------------|------------------|
|                                | Actual YTD       | Adopted Budget   | % of B to A | Actual YTD       | Audited EOY      |
| <b>Revenues:</b>               |                  |                  |             |                  |                  |
| Taxes and Assessments          | 1,040,501        | 1,072,603        | 97%         | 1,009,692        | 1,047,451        |
| Intergovernmental              | 35,936           | 51,000           | 70%         | 36,564           | 42,465           |
| Franchise Fees                 | 244,173          | 287,500          | 85%         | 238,426          | 274,994          |
| Licenses, Permits & Fees       | 49,114           | 92,000           | 53%         | 74,784           | 90,998           |
| Fines and Forfeitures          | 133,654          | 101,000          | 132%        | 82,632           | 104,467          |
| Investment Revenue             | 7,850            | 5,000            | 157%        | 1,326            | 1,522            |
| Grants and Donations           | 45,985           | 1,000            | 4598%       | 1,470            | 173,686          |
| Charges for Services           | 123,433          | 146,500          | 84%         | 76,969           | 90,906           |
| Charges for Services -SDC      | 12,138           | 65,000           | 19%         | 81,423           | 85,967           |
| Other Revenue                  | 6,261            | 13,000           | 48%         | 8,834            | 9,547            |
| Transfer In - Admin Fee        | 125,000          | 150,000          | 83%         | 104,170          | 125,000          |
| <b>Total Revenue</b>           | <b>1,824,043</b> | <b>1,984,603</b> | <b>92%</b>  | <b>1,716,290</b> | <b>2,047,003</b> |
| <b>Expenditures</b>            |                  |                  |             |                  |                  |
| Administration Department      | 445,937          | 469,190          | 95%         | 469,937          | 518,169          |
| Facility Management Department | 150,787          | 104,500          | 144%        | 123,795          | 104,921          |
| Planning Department            | 138,239          | 195,640          | 71%         | 159,068          | 182,680          |
| Police Department              | 552,767          | 793,150          | 70%         | 631,271          | 764,684          |
| Municipal Court                | 143,326          | 183,550          | 78%         | 126,967          | 157,854          |
| Economic Development           | 35,295           | 43,500           | 81%         | 44,582           | 44,626           |
| Parks (Public Works)           | 74,258           | 118,780          | 63%         | 392,868          | 455,015          |
| Debt Service:                  |                  |                  |             |                  |                  |
| Principal                      | -                | 15,000           | 0%          | -                | 15,000           |
| Interest                       | 6,900            | 13,800           | 50%         | 7,125            | 14,250           |
| Contingency                    | -                | 50,000           | 0%          | -                | -                |
| <b>Total Expenditures</b>      | <b>1,547,508</b> | <b>1,987,110</b> | <b>78%</b>  | <b>1,955,613</b> | <b>2,257,199</b> |
| Net Change                     | 276,535          | (2,507)          | -11031%     | (239,323)        | (210,196)        |
| Fund Balance - June 30,        | 193,523          | 227,588          | 85%         | 403,179          | 403,719          |
| Fund Balance                   | 470,058          | 225,081          | 209%        | 163,856          | 193,523          |



**City of Coburg**  
**Fund Statements**  
**Street Fund**  
**FY 2026**  
**As of 04/30/2026**

|                           | <b>FY 2026</b>    |                       |                    | <b>FY 2025</b>    |                    |
|---------------------------|-------------------|-----------------------|--------------------|-------------------|--------------------|
|                           | <b>Actual YTD</b> | <b>Adopted Budget</b> | <b>% of B to A</b> | <b>Actual YTD</b> | <b>Audited EOY</b> |
| <b>Revenues:</b>          |                   |                       |                    |                   |                    |
| Taxes and Assessments     | 154,525           | 160,000               | 97%                | 42,113            | 150,209            |
| Intergovernmental         | 97,669            | 112,000               | 87%                | 98,089            | 117,310            |
| Investment Revenue        | 21,957            | 8,000                 | 274%               | 4,872             | 5,025              |
| Grants and Donations      | -                 | 250,000               | 0%                 | -                 | 250,000            |
| Charges for Services      | 162,448           | 191,500               | 85%                | 137,690           | 167,103            |
| Charges for Services -SDC | 35,893            | 85,000                | 42%                | 97,192            | 104,771            |
| Other Revenue             | 6,883             | -                     | 0%                 | 836               | 1,062              |
| Bond Proceeds             | -                 | -                     | 0%                 | -                 | -                  |
| <b>Total Revenue</b>      | <b>479,374</b>    | <b>806,500</b>        | <b>59%</b>         | <b>380,792</b>    | <b>795,480</b>     |
| <b>Expenditures</b>       |                   |                       |                    |                   |                    |
| Administration Department | 70,111            | 130,070               | 54%                | 70,809            | 87,321             |
| Public Works Department   | 208,819           | 269,540               | 77%                | 157,373           | 219,584            |
| Capital                   | 210,264           | 800,000               | 26%                | 751,770           | 901,117            |
| Transfer Out              | 25,000            | 30,000                | 83%                | 20,830            | 25,000             |
| Debt Service:             |                   |                       |                    |                   |                    |
| Principal                 | 93,839            | 93,865                | 100%               | 92,523            | 92,523             |
| Interest                  | 20,561            | 20,540                | 100%               | 21,877            | 21,877             |
| Contingency               | -                 | 50,000                | 0%                 | -                 | -                  |
| <b>Total Expenditures</b> | <b>628,594</b>    | <b>1,394,015</b>      | <b>45%</b>         | <b>1,115,182</b>  | <b>1,347,422</b>   |
| Net Change                | (149,220)         | (587,515)             | 25%                | (734,390)         | (551,942)          |
| Fund Balance - June 30,   | 891,709           | 943,439               | 95%                | 1,443,651         | 1,443,651          |
| Fund Balance              | 742,489           | 355,924               | 209%               | 709,261           | 891,709            |



**City of Coburg**  
**Fund Statements**  
**Water Fund**  
**FY 2026**  
**As of 04/30/2026**

|                           | <b>FY 2026</b>    |                       |                    | <b>FY 2025</b>    |                    |
|---------------------------|-------------------|-----------------------|--------------------|-------------------|--------------------|
|                           | <b>Actual YTD</b> | <b>Adopted Budget</b> | <b>% of B to A</b> | <b>Actual YTD</b> | <b>Audited EOY</b> |
| <b>Revenues:</b>          |                   |                       |                    |                   |                    |
| Investment Revenue        | 69,635            | 50,000                | 139%               | 64,633            | 71,063             |
| Grants and Donations      | -                 | -                     | 0%                 | -                 | -                  |
| Charges for Services      | 939,391           | 1,106,000             | 85%                | 853,104           | 1,029,881          |
| Charges for Services -SDC | 81,660            | 72,000                | 113%               | 79,742            | 98,756             |
| Other Revenue             | 199               | -                     | 0%                 | 4,621             | 4,621              |
| Bond Proceeds             | 820,904           | 1,300,000             | 63%                | 252,935           | 253,803            |
| <b>Total Revenue</b>      | <b>1,911,789</b>  | <b>2,528,000</b>      | <b>76%</b>         | <b>1,255,035</b>  | <b>1,458,124</b>   |
| <b>Expenditures</b>       |                   |                       |                    |                   |                    |
| Administration Department | 93,276            | 154,480               | 60%                | 89,222            | 111,983            |
| Public Works Department   | 317,228           | 282,780               | 112%               | 256,580           | 340,187            |
| Capital                   | 1,093,054         | 1,800,000             | 61%                | 352,462           | 525,764            |
| Transfer Out              | 50,000            | 60,000                | 83%                | 41,670            | 50,000             |
| Debt Service:             |                   |                       |                    |                   |                    |
| Principal                 | -                 | 80,000                | 0%                 | -                 | 80,000             |
| Interest                  | 1,200             | 2,400                 | 50%                | 2,400             | 4,800              |
| Contingency               | -                 | 200,000               | 0%                 | -                 | -                  |
| <b>Total Expenditures</b> | <b>1,554,758</b>  | <b>2,579,660</b>      | <b>60%</b>         | <b>742,334</b>    | <b>1,112,734</b>   |
| Net Change                | 357,031           | (51,660)              | -691%              | 512,701           | 345,390            |
| Fund Balance - June 30,   | 2,584,283         | 2,642,311             | 98%                | 2,238,893         | 2,238,893          |
| Fund Balance              | 2,941,314         | 2,590,651             | 114%               | 2,751,594         | 2,584,283          |



**City of Coburg**  
**Fund Statements**  
**Sewer Fund**  
**FY 2026**  
**As of 04/30/2026**

|                           | FY 2026          |                  |             | FY 2025          |                  |
|---------------------------|------------------|------------------|-------------|------------------|------------------|
|                           | Actual YTD       | Adopted Budget   | % of B to A | Actual YTD       | Audited EOY      |
| <b>Revenues:</b>          |                  |                  |             |                  |                  |
| Taxes and Assessments     | -                | 3,000            | 0%          | 14,253           | 14,253           |
| Intergovernmental         | 500,000          | 500,000          | 100%        | 400,000          | 400,000          |
| Investment Revenue        | 34,486           | 3,000            | 1150%       | 6,789            | 8,088            |
| Grants and Donations      | -                | -                | 0%          | -                | -                |
| Charges for Services      | 882,006          | 920,000          | 96%         | 730,473          | 891,151          |
| Charges for Services -SDC | (938)            | 90,000           | -1%         | 126,676          | 160,769          |
| Other Revenue             | 5,775            | 9,000            | 64%         | 7,376            | 7,376            |
| Bond Proceeds             | -                | -                | 0%          | -                | -                |
| <b>Total Revenue</b>      | <b>1,421,328</b> | <b>1,525,000</b> | <b>93%</b>  | <b>1,285,567</b> | <b>1,481,637</b> |
| <b>Expenditures</b>       |                  |                  |             |                  |                  |
| Administration Department | 94,104           | 154,480          | 61%         | 67,643           | 80,663           |
| Public Works Department   | 408,403          | 497,440          | 82%         | 376,657          | 483,391          |
| Capital                   | -                | -                | 0%          | 185,514          | 185,690          |
| Transfer Out              | 50,000           | 60,000           | 83%         | 41,670           | 50,000           |
| Debt Service:             |                  |                  |             |                  |                  |
| Principal                 | 554,640          | 654,640          | 85%         | 549,900          | 644,900          |
| Interest                  | 167,316          | 249,566          | 67%         | 176,231          | 259,906          |
| Contingency               | -                | 200,000          | 0%          | -                | -                |
| <b>Total Expenditures</b> | <b>1,274,463</b> | <b>1,816,126</b> | <b>70%</b>  | <b>1,397,615</b> | <b>1,704,550</b> |
| Net Change                | 146,866          | (291,126)        | -50%        | (112,048)        | (222,913)        |
| Fund Balance - June 30,   | 1,445,496        | 1,454,604        | 99%         | 1,668,411        | 1,668,409        |
| Fund Balance              | 1,592,362        | 1,163,478        | 137%        | 1,556,363        | 1,445,496        |



**City of Coburg**  
**Department Summary of Expenditures by Fund**  
**FY 2026**  
**As of 04/30/2026**  
**83.33% Target**

|                                 | FY 2026    |                |             | FY 2025    |             |
|---------------------------------|------------|----------------|-------------|------------|-------------|
|                                 | Actual YTD | Adopted Budget | % of B to A | Actual YTD | Audited EOY |
| <b>General Fund</b>             |            |                |             |            |             |
| Administration Department       |            |                |             |            |             |
| Personnel Services              | 225,790    | 238,190        | 94.79%      | 264,694    | 307,961     |
| Material and Services           | 220,147    | 231,000        | 95.30%      | 205,243    | 210,208     |
| Total Administration Department | 445,937    | 469,190        | 95.04%      | 469,937    | 518,169     |
| Facility Management Department  |            |                |             |            |             |
| Material and Services           | 126,712    | 99,500         | 127.35%     | 108,795    | 89,921      |
| Capital                         | 24,075     | 5,000          | 481.50%     | 15,000     | 15,000      |
| Total Facility                  | 150,787    | 104,500        | 144.29%     | 123,795    | 104,921     |
| Public Works Administration     |            |                |             |            |             |
| Personnel Services              | 45,365     | 82,580         | 54.94%      | 78,384     | 96,136      |
| Material and Services           | -          | -              | 0.00%       | 587        | 598         |
| Total Public Works              | 45,365     | 82,580         | 54.94%      | 78,971     | 96,734      |
| Planning Department             |            |                |             |            |             |
| Personnel Services              | 72,098     | 92,890         | 77.62%      | 64,901     | 60,408      |
| Material and Services           | 66,142     | 102,750        | 64.37%      | 94,167     | 122,272     |
| Total Planning Department       | 138,239    | 195,640        | 70.66%      | 159,068    | 182,680     |
| Police Department               |            |                |             |            |             |
| Personnel Services              | 446,782    | 636,150        | 70.23%      | 530,180    | 623,212     |
| Material and Services           | 105,985    | 157,000        | 67.51%      | 101,091    | 141,472     |
| Capital Outlay                  | -          | -              | 0.00%       | -          | -           |
| Total Police Department         | 552,767    | 793,150        | 69.69%      | 631,271    | 764,684     |
| Municipal Court                 |            |                |             |            |             |
| Personnel Services              | 113,547    | 144,650        | 78.50%      | 104,285    | 129,026     |
| Material and Services           | 29,778     | 38,900         | 76.55%      | 22,682     | 28,828      |
| Total Municipal Court           | 143,326    | 183,550        | 78.09%      | 126,967    | 157,854     |
| Economic Development            |            |                |             |            |             |
| Personnel Services              | -          | -              | 0.00%       | -          | -           |
| Material and Services           | 35,295     | 43,500         | 81.14%      | 44,582     | 44,626      |
| Total Economic Department       | 35,295     | 43,500         | 81.14%      | 44,582     | 44,626      |



**City of Coburg**  
**Department Summary of Expenditures by Fund**  
**FY 2026**  
**As of 04/30/2026**  
**83.33% Target**

|                                        | FY 2026          |                  |               | FY 2025          |                  |
|----------------------------------------|------------------|------------------|---------------|------------------|------------------|
|                                        | Actual YTD       | Adopted Budget   | % of B to A   | Actual YTD       | Audited EOY      |
| Park                                   |                  |                  |               |                  |                  |
| Material and Services                  | 11,958           | 26,200           | 45.64%        | 25,143           | 29,105           |
| Capital                                | 16,934           | 10,000           | 169.34%       | 288,754          | 329,176          |
| Total Park                             | 28,892           | 36,200           | 79.81%        | 313,897          | 358,281          |
| Debt Service:                          |                  |                  |               |                  |                  |
| Principal                              | -                | 15,000           | 0.00%         | -                | 15,000           |
| Interest                               | 6,900            | 13,800           | 50.00%        | 7,125            | 14,250           |
| Total Debt                             | 6,900            | 28,800           | 23.96%        | 7,125            | 29,250           |
| <b>Total General Fund Expenditures</b> | <b>1,547,508</b> | <b>1,937,110</b> | <b>79.89%</b> | <b>1,955,613</b> | <b>2,257,199</b> |



**City of Coburg**  
**Department Summary of Expenditures by Fund**  
**FY 2026**  
**As of 04/30/2026**  
**83.33% Target**

|                                       | FY 2026        |                  |               | FY 2025          |                  |
|---------------------------------------|----------------|------------------|---------------|------------------|------------------|
|                                       | Actual YTD     | Adopted Budget   | % of B to A   | Actual YTD       | Audited EOY      |
| <b><u>Street Fund</u></b>             |                |                  |               |                  |                  |
| Administration Department             |                |                  |               |                  |                  |
| Personnel Services                    | 69,784         | 125,070          | 55.80%        | 70,660           | 87,172           |
| Material and Services                 | 327            | 5,000            | 6.53%         | 149              | 149              |
| Total Administration Department       | 70,111         | 130,070          | 53.90%        | 70,809           | 87,321           |
| Public Works Administration           |                |                  |               |                  |                  |
| Personnel Services                    | 102,133        | 170,640          | 59.85%        | 90,681           | 134,166          |
| Material and Services                 | 106,686        | 98,900           | 107.87%       | 66,692           | 85,418           |
| Total Public Works                    | 208,819        | 269,540          | 77.47%        | 157,373          | 219,584          |
| Capital                               | 210,264        | 800,000          | 26.28%        | 751,770          | 901,117          |
| Transfer Out                          | 25,000         | 30,000           | 83.33%        | 20,830           | 25,000           |
| Debt Service:                         |                |                  |               |                  |                  |
| Principal                             | 93,839         | 93,865           | 99.97%        | 92,523           | 92,523           |
| Interest                              | 20,561         | 20,540           | 100.10%       | 21,877           | 21,877           |
| Total Debt                            | 114,400        | 114,405          | 100.00%       | 114,400          | 114,400          |
| <b>Total Street Fund Expenditures</b> | <b>628,594</b> | <b>1,344,015</b> | <b>46.77%</b> | <b>1,115,182</b> | <b>1,347,422</b> |



**City of Coburg**  
**Department Summary of Expenditures by Fund**  
**FY 2026**  
**As of 04/30/2026**  
**83.33% Target**

|                                      | FY 2026          |                  |               | FY 2025        |                  |
|--------------------------------------|------------------|------------------|---------------|----------------|------------------|
|                                      | Actual YTD       | Adopted Budget   | % of B to A   | Actual YTD     | Audited EOY      |
| <b><u>Water Fund</u></b>             |                  |                  |               |                |                  |
| Administration Department            |                  |                  |               |                |                  |
| Personnel Services                   | 93,276           | 154,480          | 60.38%        | 86,676         | 109,437          |
| Material and Services                | -                | -                | 0.00%         | 2,546          | 2,546            |
| Total Administration Department      | 93,276           | 154,480          | 60.38%        | 89,222         | 111,983          |
| Public Works Administration          |                  |                  |               |                |                  |
| Personnel Services                   | 133,714          | 151,280          | 88.39%        | 114,084        | 147,262          |
| Material and Services                | 183,514          | 131,500          | 139.55%       | 142,496        | 192,925          |
| Total Public Works                   | 317,228          | 282,780          | 112.18%       | 256,580        | 340,187          |
| Capital                              | 1,093,054        | 1,800,000        | 60.73%        | 352,462        | 525,764          |
| Transfer Out                         | 50,000           | 60,000           | 83.33%        | 41,670         | 50,000           |
| Debt Service:                        |                  |                  |               |                |                  |
| Principal                            | -                | 80,000           | 0.00%         | -              | 80,000           |
| Interest                             | 1,200            | 2,400            | 0.00%         | 2,400          | 4,800            |
| Total Debt                           | 1,200            | 82,400           | 1.46%         | 2,400          | 84,800           |
| <b>Total Water Fund Expenditures</b> | <b>1,554,758</b> | <b>2,379,660</b> | <b>65.34%</b> | <b>742,334</b> | <b>1,112,734</b> |



**City of Coburg**  
**Department Summary of Expenditures by Fund**  
**FY 2026**  
**As of 04/30/2026**  
**83.33% Target**

|                                      | FY 2026          |                  |               | FY 2025          |                  |
|--------------------------------------|------------------|------------------|---------------|------------------|------------------|
|                                      | Actual YTD       | Adopted Budget   | % of B to A   | Actual YTD       | Audited EOY      |
| <b><u>Sewer Fund</u></b>             |                  |                  |               |                  |                  |
| Administration Department            |                  |                  |               |                  |                  |
| Personnel Services                   | 94,067           | 154,480          | 60.89%        | 66,118           | 84,501           |
| Material and Services                | 37               | -                | 0.00%         | 1,525            | (3,838)          |
| Total Administration Department      | 94,104           | 154,480          | 60.92%        | 67,643           | 80,663           |
| Public Works Administration          |                  |                  |               |                  |                  |
| Personnel Services                   | 210,653          | 219,940          | 95.78%        | 146,164          | 198,449          |
| Material and Services                | 197,750          | 277,500          | 71.26%        | 230,493          | 284,942          |
| Total Public Works                   | 408,403          | 497,440          | 82.10%        | 376,657          | 483,391          |
| Capital                              | -                | -                | 0.00%         | 185,514          | 185,690          |
| Transfer Out                         | 50,000           | 60,000           | 83.33%        | 41,670           | 50,000           |
| Debt Service:                        |                  |                  |               |                  |                  |
| Principal                            | 554,640          | 654,640          | 84.72%        | 549,900          | 644,900          |
| Interest                             | 167,316          | 249,566          | 67.04%        | 176,231          | 259,906          |
| Total Debt                           | 721,956          | 904,206          | 79.84%        | 726,131          | 904,806          |
| <b>Total Sewer Fund Expenditures</b> | <b>1,274,463</b> | <b>1,616,126</b> | <b>78.86%</b> | <b>1,397,615</b> | <b>1,704,550</b> |
| <b>Total City Expenditure</b>        | <b>5,005,323</b> | <b>7,276,911</b> | <b>68.78%</b> | <b>5,210,744</b> | <b>6,421,905</b> |



**City of Coburg**  
**Budgetary Compliance**  
**FY 2026**  
**Resolution 2025-13**  
**As of 04/30/2026**  
**83.33% Target**

|                                | ACTUAL           | ADOTPED<br>BUDGET | % BUDGET to<br>ACTUAL | BALANCE        |
|--------------------------------|------------------|-------------------|-----------------------|----------------|
| <b>General Fund</b>            |                  |                   |                       |                |
| Administration Department      | 445,937          | 469,190           | 95%                   | 23,253         |
| Facility Management Department | 150,787          | 104,500           | 144%                  | (46,287)       |
| Planning Department            | 138,239          | 195,640           | 71%                   | 57,401         |
| Police Department              | 552,767          | 793,150           | 70%                   | 240,383        |
| Municipal Court                | 143,326          | 183,550           | 78%                   | 40,224         |
| Economic Development           | 35,295           | 43,500            | 81%                   | 8,205          |
| Parks (Public Works)           | 74,258           | 118,780           | 63%                   | 44,522         |
| Debt Service                   | 6,900            | 28,800            | 24%                   | 21,900         |
| Contingency                    | -                | 50,000            |                       | 50,000         |
| <b>Total General Fund</b>      | <b>1,547,508</b> | <b>1,987,110</b>  | <b>78%</b>            | <b>439,602</b> |

|                           |                |                  |            |                |
|---------------------------|----------------|------------------|------------|----------------|
| <b>Street Fund</b>        |                |                  |            |                |
| Administration Department | 70,111         | 130,070          | 54%        | 59,959         |
| Public Works Department   | 208,819        | 269,540          | 77%        | 60,721         |
| Capital                   | 210,264        | 800,000          | 26%        | 589,736        |
| Transfer Out              | 25,000         | 30,000           | 83%        | 5,000          |
| Debt Service              | 114,400        | 114,405          | 100%       | 5              |
| Contingency               | -              | 50,000           |            | 50,000         |
| <b>Total Street Fund</b>  | <b>628,594</b> | <b>1,394,015</b> | <b>45%</b> | <b>765,421</b> |

|                           |                  |                  |            |                  |
|---------------------------|------------------|------------------|------------|------------------|
| <b>Water Fund</b>         |                  |                  |            |                  |
| Administration Department | 93,276           | 154,480          | 60%        | 61,204           |
| Public Works Department   | 317,228          | 282,780          | 112%       | (34,448)         |
| Capital                   | 1,093,054        | 1,800,000        | 61%        | 706,946          |
| Transfer Out              | 50,000           | 60,000           | 83%        | 10,000           |
| Debt Service              | 1,200            | 82,400           | 1%         | 81,200           |
| Contingency               | -                | 200,000          |            | 200,000          |
| <b>Total Water Fund</b>   | <b>1,554,758</b> | <b>2,579,660</b> | <b>60%</b> | <b>1,024,902</b> |



**City of Coburg**  
**Budgetary Compliance**  
**FY 2026**  
**Resolution 2025-13**  
**As of 04/30/2026**  
**83.33% Target**

|                              | ACTUAL           | ADOTPED<br>BUDGET | % BUDGET to<br>ACTUAL | BALANCE          |
|------------------------------|------------------|-------------------|-----------------------|------------------|
| <b>Wastewater Fund</b>       |                  |                   |                       |                  |
| Administration Department    | 94,104           | 154,480           | 61%                   | 60,376           |
| Public Works Department      | 408,403          | 497,440           | 82%                   | 89,037           |
| Capital                      | -                | -                 | 0%                    | -                |
| Transfer Out                 | 50,000           | 60,000            | 83%                   | 10,000           |
| Debt Service                 | 721,956          | 904,206           | 80%                   | 182,250          |
| Contingency                  | -                | 200,000           |                       | 200,000          |
| <b>Total Wastewater Fund</b> | <b>1,274,463</b> | <b>1,816,126</b>  | <b>70%</b>            | <b>541,663</b>   |
| <b>Total Appropriations</b>  | <b>5,005,323</b> | <b>7,776,911</b>  | <b>64%</b>            | <b>2,771,588</b> |