



AGENDA

FINANCE | AUDIT COMMITTEE MEETING

91136 N Willamette Street

541-682-7852 | coburgoregon.org

Wednesday, September 24, 2025 at 5:30 PM

CALL TO ORDER

ROLL CALL

AGENDA REVIEW

MINUTES APPROVAL

1. February 11, 2025, Finance | Audit Committee Minutes

COMMITTEE BUSINESS

2. FY25 Financial Report
3. Finance Staffing Update
4. FY25 Audit Update
5. Financial Management Policies | Fund Balance Policy
6. Council Revenue Options Sub-Committee Update

CITY UPDATES

7. City Administration Report, September 2025

FUTURE MEETINGS

ADJOURNMENT

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



MINUTES

Coburg Finance/Audit Committee Meeting

February 11, 2025 at 5:30 P.M.
Coburg City Hall
91136 N Willamette Street

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

MEMBERS ABSENT: Colleen Marshall, Jeff Milam

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

RECORDED BY: Madison Balcom, Administrative Assistant

CALL TO ORDER

Chair, Elise Landry called the meeting of the Finance | Audit Committee to order at 5:32 pm.

ROLL CALL

Ms. Landry called roll.

AGENDA REVIEW

No suggested changes.

COMMITTEE BUSINESS

1. City & Urban Renewal Agency Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending June 30, 2024, by Umpqua Valley Financial

Mr. Hanks provided a summary of the audit process and document and noted that the management letter indicates a “clean” audit, meaning that no significant deficiencies were identified.

Ms. Landry asked about the auditors review of internal controls. Hanks and Peck both noted that the process is really an update to determine if any process or internal control changed from the prior year and for the FY23-24 year, the internal control process were the same. The next audit cycle will likely have more internal controls conversations between the auditors and staff, which Hanks and Peck are excited about.

Hanks noted that the section of the Audit on long term debt is a great visual display of the City’s debt, which is not compiled like this in any other City financial document. The Committee reviewed the debt pages and clarified with staff the difference between governmental (General Fund and Streets) and business unit debt (Water and Wastewater).

MOTION: Mr. Dawson moved, seconded by Ms. Landry to approve the City & Urban Renewal Agency Comprehensive Financial Report for Fiscal Year ending June 30, 2024 as presented.

Landry and Dawson also indicated they were comfortable with Mr. Hanks summarizing their review at the audit presentation at the upcoming Council meeting.

FUTURE MEETINGS

March 11 City Council
April 23 Finance Audit Committee

ADJOURNMENT

Ms. Landry adjourned the meeting at 5:57 pm.

APPROVED by the Finance Audit Committee of the City of Coburg on this _____ day of _____, 2025.

Elise Landry, Finance Audit Chair

ATTEST: _____
Sammy L. Egbert, City Recorder



**City of Coburg
Balances
FY 2025
As of 6/30/2025**

Cash Balances

	FY 2025 Actual	FY 2024 Actual	EOY FY 2024
General Fund	92,468	535,740	535,740
Street Fund	879,706	1,422,383	1,422,383
Water Fund	2,165,834	1,817,758	1,817,758
Sewer Fund	1,335,062	1,519,650	1,519,650
Total Cash	4,473,069	5,295,531	5,295,530

Fund Balances

	FY 2025 Actual	FY 2025 Budget	FY 2024 Actual	EOY FY 2024
General Fund	318,787	438,204	403,177	403,179
Street Fund	891,708	404,077	1,443,652	1,443,651
Water Fund	2,828,030	1,503,020	2,238,894	2,238,893
Sewer Fund	1,400,542	1,120,423	1,646,597	1,646,597
Total Fund Balance	5,439,068	3,465,724	5,732,320	5,732,320

Interest Earnings Summary

Balance in Banks:	Cash	Percent in account	Interest Rate
Local Government Investment Pool	3,241,510	72%	4.60%
Key Bank	1,231,559	28%	0.00%
Total Cash	4,473,069	100%	



**City of Coburg
Fund Statements
City Wide
FY 2025
As of 6/30/2025**

	FY 2025			FY 2024		
	Actual	Amended Budget		Actual	EOY	
Revenues:						
Taxes and Assessments	1,206,285	1,160,000	104%	1,134,813	1,134,813	
Intergovernmental	559,775	546,000	103%	569,826	569,826	
Franchise Fees	274,994	279,300	98%	255,240	255,240	
Licenses, Permits & Fees	90,998	141,000	65%	144,496	144,496	
Fines and Forfeitures	104,467	100,500	104%	81,836	81,836	
Investment Revenue	85,698	93,000	92%	110,696	110,696	
Grants and Donations	551,686	355,000	155%	261,067	261,067	
Charges for Services	2,179,041	2,019,100	108%	2,098,309	2,098,309	
Charges for Services -SDC	422,044	369,500	114%	620,239	620,239	
Other Revenue	22,606	31,500	72%	37,430	37,430	
Bond Proceeds	507,987	1,200,000	42%	2,757,969	2,757,969	
Transfer In	125,000	125,000	100%	1,039,851	1,039,851	
Total Revenue	6,130,581	6,419,900	95%	9,111,772	9,111,772	
Operating Expenditures:						
Personnel Services	1,974,299	2,091,100	94%	2,100,984	2,100,984	
Materials and Services	1,234,531	1,288,000	96%	1,491,470	1,491,470	
Debt Service	1,133,256	1,133,330	100%	1,136,532	1,136,532	
Capital Outlay	1,956,747	3,696,000	53%	2,280,913	2,280,913	
Transfers Out	125,000	125,000	100%	1,039,851	1,039,851	
Contingencies	-	355,000	0%	-	-	
Total Expenditure	6,423,833	8,688,430	74%	8,049,750	8,049,750	
Net Change	(293,253)	(2,268,530)	13%	1,062,022	1,062,022	
Fund Balance - June 30,	5,732,320	5,734,254	100%	4,670,298	4,670,298	
Fund Balance	5,439,068	3,465,724	157%	5,732,320	5,732,320	



**City of Coburg
Fund Statements
General Fund
FY 2025
As of 6/30/2025**

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
Revenues:					
Taxes and Assessments	1,041,823	996,000	105%	978,521	978,521
Intergovernmental	42,465	61,000	70%	85,249	85,249
Franchise Fees	274,994	279,300	98%	255,240	255,240
Licenses, Permits & Fees	90,998	141,000	65%	144,496	144,496
Fines and Forfeitures	104,467	100,500	104%	81,836	81,836
Investment Revenue	1,522	15,000	10%	13,714	13,714
Grants and Donations	301,686	355,000	85%	261,067	261,067
Charges for Services	90,906	108,600	84%	89,083	89,083
Charges for Services -SDC	85,967	83,000	104%	138,439	138,439
Other Revenue	9,547	15,500	62%	12,872	12,872
Transfer In - Admin Fee	125,000	125,000	100%	1,039,851	1,039,851
Total Revenue	2,169,375	2,279,900	95%	3,100,368	3,100,370
Expenditures					
Administration Department	514,737	531,790	97%	856,904	856,904
Facility Management Department	104,921	114,500	92%	111,110	111,110
Planning Department	182,680	213,870	85%	190,717	190,717
Police Department	764,684	766,650	100%	849,857	849,857
Municipal Court	157,854	171,290	92%	145,882	145,882
Economic Development	44,626	47,000	95%	49,235	49,235
Parks (Public Works)	455,015	479,380	95%	915,469	915,469
Debt Service:					
Principal	15,000	15,000	100%	15,000	15,000
Interest	14,250	14,250	100%	14,700	14,700
Contingency	-	-	N/A	-	-
Total Expenditures	2,253,767	2,353,730	96%	3,148,874	3,148,874
Net Change	(84,392)	(73,830)	114%	(48,506)	(48,504)
Fund Balance - June 30,	403,179	512,034	79%	451,683	451,683
Fund Balance	318,787	438,204	73%	403,177	403,179



**City of Coburg
Fund Statements
Street Fund
FY 2025
As of 6/30/2025**

	FY 2025			FY 2024	
	Actual	Amended Budget	% of B to A	Actual	EOY
Revenues:					
Taxes and Assessments	150,209	150,000	100%	156,292	156,292
Intergovernmental	117,310	110,000	107%	109,577	109,577
Investment Revenue	5,025	10,000	50%	10,382	10,382
Grants and Donations	250,000	-	N/A	-	-
Charges for Services	167,103	163,500	102%	162,996	162,996
Charges for Services -SDC	104,771	80,000	131%	168,362	168,362
Other Revenue	1,062	15,000	7%	4,456	4,456
Bond Proceeds	-	-	N/A	748,348	748,348
Total Revenue	795,479	528,500	0%	1,360,413	1,360,412
Expenditures					
Administration Department	87,321	89,930	97%	208,995	208,995
Public Works Department	219,585	251,430	87%	-	-
Capital	901,117	1,050,000	86%	352,034	352,034
Transfer Out	25,000	25,000	100%	153,467	153,467
Debt Service:					
Principal	92,523	92,530	100%	92,060	92,060
Interest	21,877	21,900	100%	22,340	22,340
Contingency	-	35,000	0%	-	-
Total Expenditures	1,347,423	1,565,790	86%	828,896	828,896
Net Change	(551,943)	(1,037,290)	53%	531,517	531,516
Fund Balance - June 30,	1,443,651	1,441,367	100%	912,135	912,135
Fund Balance	891,708	404,077	221%	1,443,652	1,443,651



**City of Coburg
Fund Statements
Water Fund
FY 2025
As of 6/30/2025**

	FY 2025			FY 2024	
	Actual	Amended Budget	% of B to A	Actual	EOY
Revenues:					
Investment Revenue	71,063	65,000	109%	85,177	85,177
Grants and Donations	-	-	N/A	-	-
Charges for Services	1,029,881	896,000	115%	916,250	916,250
Charges for Services -SDC	88,319	76,500	115%	135,623	135,623
Other Revenue	4,621	-	N/A	10,192	10,192
Bond Proceeds	507,987	1,200,000	42%	2,009,621	2,009,621
Total Revenue	1,701,871	2,237,500	76%	3,156,863	3,156,862
Expenditures					
Administration Department	111,983	112,930	99%	251,473	251,473
Public Works Department	340,187	356,770	95%	56,440	56,440
Capital	525,764	2,080,000	25%	1,226,576	1,226,576
Transfer Out	50,000	50,000	100%	454,833	454,833
Debt Service:					
Principal	80,000	80,000	100%	75,000	75,000
Interest	4,800	4,800	100%	7,050	7,050
Contingency	-	160,000	0%	-	-
Total Expenditures	1,112,734	2,844,500	39%	2,071,372	2,071,372
Net Change	589,137	(607,000)	-97%	1,085,491	1,085,490
Fund Balance - June 30,	2,238,893	2,110,020	106%	1,153,403	1,153,403
Fund Balance	2,828,030	1,503,020	188%	2,238,894	2,238,893



**City of Coburg
Fund Statements
Sewer Fund
FY 2025
As of 6/30/2025**

	FY 2025			FY 2024	
	Actual	Amended Budget	% of B to A	Actual	EOY
Revenues:					
Taxes and Assessments	14,253	14,000	102%	-	-
Intergovernmental	400,000	375,000	107%	375,000	375,000
Investment Revenue	8,088	3,000	270%	1,423	1,423
Grants and Donations	-	-	N/A	-	-
Charges for Services	891,151	851,000	105%	929,980	929,980
Charges for Services -SDC	142,986	130,000	110%	177,815	177,815
Other Revenue	7,376	1,000	738%	9,910	9,910
Bond Proceeds	-	-	N/A	-	-
Total Revenue	1,463,855	1,374,000	107%	1,494,128	1,494,128
Expenditures					
Administration Department	86,023	89,140	97%	258,532	258,532
Public Works Department	483,391	515,420	94%	8,771	8,771
Capital	185,690	205,000	91%	391,372	391,372
Transfer Out	50,000	50,000	100%	431,551	431,551
Debt Service:					
Principal	644,900	644,900	100%	721,522	721,522
Interest	259,906	259,950	100%	188,860	188,860
Contingency	-	160,000	0%	-	-
Total Expenditures	1,709,910	1,924,410	89%	2,000,608	2,000,608
Net Change	(246,055)	(550,410)	45%	(506,480)	(506,480)
Fund Balance - June 30,	1,646,597	1,670,833	99%	2,153,077	2,153,077
Fund Balance	1,400,542	1,120,423	125%	1,646,597	1,646,597



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 6/30/2025
Target 100%

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
<u>General Fund</u>					
Administration Department					
Personnel Services	304,529	279,590	108.92%	609,098	609,098
Material and Services	210,208	252,200	83.35%	247,806	247,806
Total Administration Department	514,737	531,790	96.79%	856,904	856,904
Facility Management Department					
Material and Services	89,921	99,500	90.37%	100,807	100,807
Capital	15,000	15,000	100.00%	10,303	10,303
Total Facility	104,921	114,500	91.63%	111,110	111,110
Public Works Administration					
Personnel Services	96,136	106,980	89.86%	627,582	627,582
Material and Services	597	-	N/A	-	-
Total Public Works	96,733	106,980	90.42%	627,582	627,582
Planning Department					
Personnel Services	60,408	84,370	71.60%	77,524	77,524
Material and Services	122,272	129,500	94.42%	113,193	113,193
Total Planning Department	182,680	213,870	85.42%	190,717	190,717
Police Department					
Personnel Services	623,212	706,150	88.25%	666,190	666,190
Material and Services	141,472	54,500	259.58%	156,605	156,605
Capital Outlay	-	6,000	0.00%	27,062	27,062
Total Police Department	764,684	766,650	99.74%	849,857	849,857
Municipal Court					
Personnel Services	129,026	129,990	99.26%	120,350	120,350
Material and Services	28,828	41,300	69.80%	25,532	25,532
Total Municipal Court	157,854	171,290	92.16%	145,882	145,882
Economic Development					
Personnel Services	-	-	N/A	240	240
Material and Services	44,626	47,000	94.95%	48,995	48,995
Total Economic Department	44,626	47,000	94.95%	49,235	49,235



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 6/30/2025
Target 100%

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
Park					
Material and Services	29,105	32,400	89.83%	14,321	14,321
Capital	329,176	340,000	96.82%	273,566	273,566
Total Park	358,282	372,400	96.21%	287,887	287,887
Debt Service:					
Principal	15,000	15,000	100.00%	15,000	15,000
Interest	14,250	14,250	100.00%	14,700	14,700
Total Debt	29,250	29,250	100.00%	29,700	29,700
Total General Fund Expenditures	2,253,767	2,353,730	95.75%	3,148,874	3,148,874



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 6/30/2025
Target 100%

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
<u>Street Fund</u>					
Administration Department					
Personnel Services	87,172	84,930	102.64%	-	-
Material and Services	149	9,500	1.57%	208,995	208,995
Total Administration Department	87,321	94,430	92.47%	208,995	208,995
Public Works Administration					
Personnel Services	134,166	133,930	100.18%	-	-
Material and Services	85,418	113,000	75.59%	-	-
Total Public Works	219,585	246,930	88.93%	-	-
Capital	901,117	1,050,000	85.82%	352,034	352,034
Transfer Out	25,000	25,000	100.00%	153,467	153,467
Debt Service:					
Principal	92,523	92,530	99.99%	92,060	92,060
Interest	21,877	21,900	99.90%	22,340	22,340
Total Debt	114,400	114,430	99.97%	114,400	114,400
Total Street Fund Expenditures	1,347,423	1,530,790	88.02%	828,896	828,896



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 6/30/2025
Target 100%

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
<u>Water Fund</u>					
Administration Department					
Personnel Services	109,437	109,930	99.55%		
Material and Services	2,546	3,000	84.86%	251,473	251,473
Total Administration Department	111,983	112,930	99.16%	251,473	251,473
Public Works Administration					
Personnel Services	147,262	157,970	93.22%		
Material and Services	192,925	198,800	97.05%	56,440	56,440
Total Public Works	340,187	356,770	95.35%	56,440	56,440
Capital	525,764	2,080,000	25.28%	1,226,576	1,226,576
Transfer Out	50,000	50,000	100.00%	454,833	454,833
Debt Service:					
Principal	80,000	80,000	100.00%	75,000	75,000
Interest	4,800	4,800	N/A	7,050	7,050
Total Debt	84,800	84,800	100.00%	82,050	82,050
Total Water Fund Expenditures	1,112,734	2,684,500	41.45%	2,071,372	2,071,372



City of Coburg
Department Summary of Expenditures by Fund
FY 2025
As of 6/30/2025
Target 100%

	FY 2025			FY 2024	
	Actual YTD	Amended Budget	% of B to A	Actual YTD	EOY
<u>Sewer Fund</u>					
Administration Department					
Personnel Services	84,501	86,640	97.53%	-	-
Material and Services	1,522	2,500	60.87%	258,532	258,532
Total Administration Department	86,023	89,140	96.50%	258,532	258,532
Public Works Administration					
Personnel Services	198,449	210,620	94.22%		
Material and Services	284,942	304,800	93.48%	8,771	8,771
Total Public Works	483,391	515,420	93.79%	8,771	8,771
Capital	185,690	205,000	90.58%	391,372	391,372
Transfer Out	50,000	50,000	100.00%	431,551	431,551
Debt Service:					
Principal	644,900	644,900	100.00%	721,522	721,522
Interest	259,906	259,950	99.98%	188,860	188,860
Total Debt	904,806	904,850	100.00%	910,382	910,382
Total Sewer Fund Expenditures	1,709,910	1,764,410	96.91%	2,000,608	2,000,608
Total City Expenditure	6,423,833	8,333,430	77.09%	8,049,750	8,049,750



City of Coburg
Budgetary Compliance
FY 2025
Resolution 2024-07 & 2025-07
As of 6/30/2025
Target 100%

	ACTUAL	AMENDED BUDGET	% BUDGET to ACTUAL	BALANCE
General Fund				
Administration Department	514,737	531,790	97%	17,053
Facility Management Department	104,921	114,500	92%	9,579
Planning Department	182,680	213,870	85%	31,190
Police Department	764,684	766,650	100%	1,966
Municipal Court	157,854	171,290	92%	13,436
Economic Development	44,626	47,000	95%	2,374
Parks (Public Works)	455,015	479,380	95%	24,365
Debt Service	29,250	29,250	100%	-
Contingency	-	-		-
Total General Fund	2,253,767	2,353,730		99,963

Street Fund				
Administration Department	87,321	89,930	97%	2,609
Public Works Department	219,585	251,430	87%	31,845
Capital	901,117	1,050,000	86%	148,883
Transfer Out	25,000	25,000	100%	-
Debt Service	114,400	114,430	100%	30
Contingency	-	35,000		35,000
Total Street Fund	1,347,423	1,565,790		218,367

Water Fund				
Administration Department	111,983	112,930	99%	947
Public Works Department	340,187	356,770	95%	16,583
Capital	525,764	2,080,000	25%	1,554,236
Transfer Out	50,000	50,000	100%	-
Debt Service	84,800	84,800	100%	-
Contingency	-	160,000		160,000
Total Water Fund	1,112,734	2,844,500		1,731,766



**City of Coburg
Budgetary Compliance
FY 2025
Resolution 2024-07 & 2025-07
As of 6/30/2025
Target 100%**

	ACTUAL	AMENDED BUDGET	% BUDGET to ACTUAL	BALANCE
Wastewater Fund				
Administration Department	86,023	89,140	97%	3,117
Public Works Department	483,391	515,420	94%	32,029
Capital	185,690	205,000	91%	19,310
Transfer Out	50,000	50,000	100%	-
Debt Service	904,806	904,850	100%	44
Contingency	-	160,000		160,000
Total Wastewater Fund	1,709,910	1,924,410		214,500
Total Appropriations	6,423,833	8,688,430	74%	2,264,597



Accountant

Department: Finance	FLSA: Hourly Non-Exempt
Reports to: City Administrator	Pay Range: \$24.67 – \$31.87
Final Approval: Adam Hanks, City Administrator	Date: 8/25/2025

Essential competencies of this job are described below. They may be subject to change at any time. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. The job description does not constitute an employment agreement between the employer and employee and may be changed by the employer at any time.

Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions, providing that an accommodation(s) does not create undue hardship for the employer, remove an essential job function, and/or create a direct safety threat to the individual, or others.

GENERAL POSITION SUMMARY

The Accounting Technician position is the primary Administration Department staff position responsible for conducting and managing the operational aspects of the Finance functions of the City. The range of tasks includes basic accounts payable processing, payroll processing and associated monthly and quarterly reporting, monthly reconciliation of multiple bank accounts, sub-ledgers to the General Ledger and associated financial ERP database management and oversight. The position is also responsible for the preparation of monthly financial reports for both management and Council utilization, and is also the City's primary coordinator and facilitator for the annual audit process.

ESSENTIAL FUNCTIONS

This position performs a wide range of basic and technical accounting tasks and is expected to function with a high level of independence once familiar with the City's systems and processes. General direction, oversight and support are provided by the Administrative management staff. Primary tasks include, but are not limited to, the following:

1. Process, manage and maintain citywide Accounts Payable, including vendor database management and department-level intake and approval process
2. Provide procedural oversight and process guidance for citywide accounts receivable processing conducted by Utility Billing, Municipal Court and Police Department.
3. Process, manage and maintain citywide payroll and complete all associated monthly, quarterly and annual reporting.

4. Participate as a member of the Administrative HR team with primary focus and responsibility for maintaining all financial aspects of the City's employee benefit package.
5. With consultation and collaboration from staff members, manage financial aspects of the Special Assessments, Local Improvement Districts, Systems Development Charges, Grants, and Debt Service across all City Departments.
6. Complete and reconcile monthly financials, including completion of bank reconciliations, sub-ledger reconciliations, preparation of necessary journal entries, and preparation, review and analysis of standard monthly financial reports for all funds and programs.
7. Function as the primary staff for the annual audit, including production, coordination and submittal of audit work papers and other required financial and administrative documents as requested by the City's third-party Auditors. Respond to Auditor inquiries in coordination with the City Administrator.
8. Assist in the preparation of the annual budget document and associated Capital Improvement Plan (CIP). Serves as support and resource throughout the budget process for the Budget Officer and all departments as directed.
9. With regulatory guidance and direction from the City Recorder, maintain all Financial records in compliance with local and state retention requirements

EXPECTATIONS

- Be an effective communicator across all City departments and in interactions with other local, regional, state, and federal government and private sector partners.
- Ability to work independently, organize work tasks and schedules effectively, and utilize sound judgement when assistance or support from other staff members is required.
- Solid understanding of basic financial balancing processes and techniques.
- Complete assigned tasks within the timelines provided. Seek out additional tasks as time/schedule permits.
- Develop and maintain an effective and efficient system of reporting/tracking daily, weekly, monthly, quarterly, and annual task schedules and accomplishments with the assigned supervisor.
- Maintain workspace and physical/electronic files in an organized and professional manner consistent with all document retention requirements.
- Seek out and take advantage of both formal and informal training opportunities to maintain operational and technology-related proficiency within the assigned scope of work in coordination and agreement with the assigned supervisor.
- Willingness to learn new processes, develop, suggest and implement improvements as independently identified or as requested.
- Maintain regular office hours consistent with the City's Employee Personnel Policy Handbook. (remote work policy allowances/restrictions embedded within the overall Personnel Policy)
- Follow all City safety, personnel and operational rules and procedures at all times.

WORK STANDARDS

- Regular attendance and punctuality.
- Speak and act truthfully.
- Conduct oneself with integrity, character, trustworthiness and self-control
- Thorough when completing work tasks.
- Accept constructive criticism.
- Reliable, responsible, detail-oriented and dependable.
- Willingness to accept and learn new tasks.

MINIMUM QUALIFICATIONS

- High School diploma, GED, or its equivalent
- Two years' work experience in an accounting-specific position (public or private).

DESIRED REQUIREMENTS

- Associate or bachelor's degree with demonstrable credit hours in accounting/finance
- Three or more years of work experience in public sector accounting, with significant value placed on municipal fund accounting work experience.
- Experience with Springbrook accounting software.
- Experience and proficiency with ERP software, preferably public sector systems (InCode, Munis, OpenGov, Springbrook, Caselle, etc)
- Understanding of and interest in emerging AI technologies
- Proficiency with Microsoft 365 software, with a focus on Excel

WORKING CONDITIONS

City of Coburg is committed to complying fully with the Americans with Disabilities Act (ADA) and Oregon's Disability Accommodation and Discrimination laws. We are also committed to ensuring equal opportunity in employment for qualified persons with disabilities. City of Coburg will make reasonable efforts to accommodate a qualified applicant or employee with a known disability, unless such accommodation creates an undue hardship on City of Coburg operations, or a safety risk to employees or coworkers, or removes an essential job function. Employees should request accommodation as soon as it becomes apparent that reasonable accommodation may be necessary, to enable the employee to perform the essential duties of a position, or to participate in the employment process. To discuss an accommodation request, please contact your supervisor, who will coordinate with City Administration/HR leadership.

The factors described herein are representative of, but not all-inclusive of, those that must be met by an individual to successfully perform as an accountant. Detailed information may be available in a supplemental document.

WORK SCHEDULE

The normal workweek is based on a schedule of 8:00 AM to 5:00 PM, Monday through Friday, forty (40) hours per week; however, the work schedule may occasionally require working a flexible schedule to include evenings and weekends.

Financial Management Policies

The Financial Management Policies apply to fiscal activities of the City of Ashland.

Objectives

The objectives of Ashland's financial policies are as follows:

- To enhance the City Council's decision-making ability by providing accurate information on program and operating costs.
- To employ revenue policies that prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly, and provide adequate funds to operate desired programs.
- To provide and maintain essential public programs, services, facilities, utilities, infrastructure, and capital equipment.
- To protect and enhance the City's credit rating and financial wellbeing.
- To ensure the legal use of all City funds through efficient systems of financial security and internal control.

The City of Ashland does not discriminate in providing services, purchasing goods or services, and in matters of employment.

Investments and Banking

All City funds shall be invested to provide—in order of importance—safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible. One hundred percent of all idle cash will be continuously invested in accordance with State law and recommended government finance industry standards.

The City of Ashland has a Banking Policy of authorized signatures, including facsimile signatures for banking services on behalf of the City of Ashland that is part of this document and is labeled Attachment 1 (one).

The City of Ashland has a detailed Investment Policy and is part of this document is labeled Attachment 2 (two).

Accounting

- The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Oregon Local Budget Law and in compliance with Government Accounting Standards Board (GASB)

Adopted by Resolution No. 2023-09 (May 16, 2023)

statements. The City will issue a Comprehensive Annual Financial Report (Audit report) each fiscal year. The Annual Comprehensive Financial Report (ACFR) shows fund expenditures and revenues on both a GAAP and budget basis for comparison purposes.

- An independent annual audit will be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter as needed or required detailing areas that need improvement.
- Full disclosure will be provided in financial statements and bond representations.
- The accounting systems will be maintained to monitor expenditures and revenues on a monthly basis with thorough analysis and adjustment of the biennium budget as appropriate.
- The accounting system will provide monthly information about cash position and investment performance.
- The City will seek to meet all standards to obtain the Certificate of Achievement for Excellence in financial reporting from the Government Finance Officers Association (GFOA) annually.

Budgetary Policies

- The budget committee will be appointed in conformance with state statutes. The budget committee's chief purpose is to review the city manager's proposed budget and approve a budget and maximum tax levy for City Council consideration. The budget committee may consider and develop recommendations on other financial issues as delegated by the City Council.
- "The Budget Committee Reference Guide" is part of this document and it is Attachment 3 (three).
- The Citizens' Budget Committee services an important service with high visibility within our Ashland community, and it contributes to the community's mood, tone of communications and behavior. It is important that all members are aware of their leadership roles and community influence. The following are the ground rules for the meetings:
 - Keep an open mind
 - Be respectful
 - Don't interrupt
 - Stay on topic
 - It is ok to disagree

- Raise your hand to speak
 - Allow others to speak before speaking again
 - Be prepared
 - Support the relationship to and with the city (fiduciary responsibility)
-
- The City will finance all current expenditures with current revenues. The City will avoid budgetary practices that balance current expenditures through the obligation of future resources. Appropriation of fund balance or retained earnings will be solely for the purpose of one-time expenditures such as capital projects.
 - The City budget will support City Council goals and priorities and the long-range needs of the community.
 - In contrast to the line-item budget that focuses exclusively on items to be purchased (such as supplies and equipment), the City will emphasize the use of goals and programs to:
 1. Structure budget choices and information in terms of programs or operating units and their related work activities and impact on constituents and the community,
 2. Provide information on what each program or operating unit is committed to accomplish in long-term goals and in short-term objectives, and
 3. Measure the degree of achievement of program or operating unit objectives (performance measures).
 - The City will include multi-year projections in the budget document of at least three years beyond the biennium.
 - To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes, generally accepted accounting principles, and government finance industry standards.
 - The City will allocate direct and administrative costs to each fund based upon the cost of the other fund providing these services to the recipient fund. The City will recalculate the cost of administrative services regularly to identify the impact of inflation and other cost increases.
 - If the City should receive unbudgeted revenues net of corresponding or related expenditures or proceeds from the sale of assets within any governmental fund, the City will transfer not less than 20 percent of the gain to the Reserve Fund, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less

than 20 percent to fund capital projects.

- If the City should receive unbudgeted revenues net of corresponding or related expenditures or proceeds from the sale of assets within any enterprise or internal service fund, the City will commit not less than 10 percent of the gain to net earnings, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less than 20 percent to fund capital projects.
- The City will seek to meet all standards for each adopted budget to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association.

Fund Balance Policy

General Fund

The General Fund accounts for all financial resources not accounted for in other funds. Resources include working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, miscellaneous revenues, and inter-fund transfers. Expenditures are for Administration, Human Resources, Legal, Finance, Public Works Support and Facilities, Parks, Innovation and Technology Information Systems, City Recorder, Social Services, Economic and Cultural Development, Police Department, Municipal Court Department, Fire and Rescue Department, City Band, Cemeteries, and the Department of Community Development and payments for services provided by other funds. This fund uses the modified accrual method of accounting.

- The General Fund will maintain an unrestricted and undesignated balance no less than 16.67% percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- At such time as the unrestricted and undesignated balance exceeds 50 percent of the average annual expenditures of the prior three years, the City will transfer not less than 20 percent of the overage to the Reserve Fund, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less than 20 percent to fund capital projects.
- If at any time the unrestricted and undesignated balance should fall below 16.67% percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3

percent of the average annual operating expenditures over the prior three years.

Special Revenue Funds

Special Revenue funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes. Special Revenue funds account for transactions using the modified accrual method of accounting.

Reserve Fund. This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. As established by Resolution 2010-18, amended by Resolution 2020-09, and clarified by Resolution 2020-26. The resolution is a part of this document and is Attachment 4 (four).

Community Development Block Grant Fund. This fund was established in 1994-1995. The fund accounts for the Block Grant and related expenditures.

- A fund balance policy is not needed since this fund works on a reimbursement basis and proceeds are restricted by federal guidelines.

Street Fund. Revenues are from the state road tax, grants, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets.

- The Street Fund will maintain a committed balance of annual revenue of at least 15 percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 15 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

SDC Street Fund. The System Development Charges for Transportation are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

Tourism Fund. Revenues are from the Transient Lodging Tax and expenditures are restricted by ORS 320.350.

Housing Fund. Revenue is earmarked in this fund to affordable housing by Ordinance and the

dedicated funds are to be used to support affordable housing priorities through receipt of donations and dedicated revenue streams, including but not limited to donations, grants, sale of surplus City property, or any other revenue sources approved by the Ashland City Council or the people of Ashland.

Airport Fund. Revenues are from airport leases and fuel sales. Expenditures are for airport operations.

- The Airport Fund will maintain a committed balance of annual revenue of at least 10 percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 10 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- No portion of the Airport fund balance is restricted for specific uses.
- Many of the Airport assets have restrictions placed on them by the Federal Aviation Administration. None of the current revenues are pledged to outside lenders.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

Capital Projects Funds

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds, Internal Service Funds, Special Assessment Funds and Trust Funds). Capital projects funds use the modified accrual method of accounting.

Capital Improvements Fund. This fund accounts for revenues from grants, unbonded assessment payments, and other sources, and will account for the construction of special local improvements, usually streets, with revenues from short-term borrowing and unbonded assessments. Expenditures are for construction, property and equipment acquisition and replacement, improvements and related purposes including facility maintenance, and the repayment of short-term debt principal and interest incurred in financing improvements. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum or maximum fund balance.

- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of

annual operating expenditures.

Parks Capital Improvements Fund. The Parks Capital Projects Fund is managed by the Ashland Parks & Recreation Commission per City Charter. This fund is used to account for resources from grants and inter-fund transfers that are to be expended for major park renovations. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum or maximum fund balance.

SDC Parks Fund. The System Development Charges for Parks are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Expenditures and revenues are accounted for using the modified accrual method of accounting. All bond issues and notes are separated in the accounting system.

- All of the monies within the Debt Service fund are restricted for Debt service until the specific debt is repaid in full. ORS prohibits cities from borrowing this money for any other purpose.

Enterprise Funds

Enterprise funds account for the following operations: (a) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

Water Fund. This fund accounts for water operations. Revenues are from sales of water, other charges for services, and miscellaneous sources. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

- The Water Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amounts held to comply with debt covenants or legal requirements. This is the minimum

needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.

- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

SDC Water Fund. The System Development Charges for Water are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

Wastewater Fund. This fund accounts for wastewater treatment and collection. Revenues are from charges for services and taxes. Expenditures are for operations, capital construction, and retirement of debt.

- The Wastewater Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

SDC Wastewater Fund. The System Development Charges for Wastewater are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

Electric Fund. The Electric Fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental revenues. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, franchise tax, and

related purposes.

- The Electric Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- Debt service reserves are included in the Electric Fund balance. This portion of the Electric Fund balance is restricted and shall not be used in determining the minimum fund balance.
- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

Telecommunications Fund. The Telecommunications Fund accounts for the revenues and expenditures of the Ashland Fiber Network.

- The Telecommunications Fund will maintain a minimum balance of 20 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements.
- If at any time the unrestricted and undesignated balance should fall below 20 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- Debt service reserves are included in the Telecommunications Fund balance. This portion of the Telecommunications Fund balance is restricted and shall not be used in determining the minimum fund balance.
- The city will budget a contingency appropriation to provide for unanticipated non-recurring expenditure. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

Stormwater Fund. Revenues are from charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and construction of storm drains.

- The Stormwater Fund will maintain a committed balance of annual revenue of at least 20

Adopted by Resolution No. 2023-09 (May 16, 2023)

percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.

- If at any time the unrestricted and undesignated balance should fall below 20 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

SDC Stormwater Fund. The System Development Charges for Stormwater are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

Insurance Services Fund. Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

- The Insurance Services Fund will maintain an unrestricted and undesignated balance of 50% of the average annual expenses of the prior five years or \$500,000 whichever is more. This is the minimum needed to maintain the City's insurance programs and provide for uninsured exposures.
- If at any time the unrestricted and undesignated balance should fall below \$500,000, the City will work to restore the balance in no less than two years with not less than one third of the shortfall being restored within each year.
- No portion of the Insurance Services Fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than

3 percent of annual operating expenditures.

Equipment Fund. This fund is used to account for the maintenance and replacement of the City fleet of vehicles and specified equipment. Revenues are from equipment rental and replacement charges. Expenditures are for personnel, materials and services, and capital outlay. This fund is divided into two functions: equipment maintenance and equipment replacement. The purpose of the equipment replacement function is to accumulate adequate funds to replace equipment. This replacement schedule is updated annually.

- The Equipment Fund will maintain a minimum balance calculated to sufficiently fund equipment replacement as determined by use of the replacement value schedule and not less than 20 percent of the average annual operating expenditures of the prior three years.
- If at any time the unrestricted and undesignated balance should fall below the sum of 20 percent of the average annual operating expenditures of the prior three years and 30 percent of the replacement value of in-service equipment and vehicles, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- No portion of the Equipment fund balance is legally restricted for specific uses. The City rents equipment at rates that include the replacement cost of the specific piece of equipment.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

Trust and Agency Funds

Trust and agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

Cemetery Trust Fund. The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the cemetery fund for operations.

- No minimum fund balance policy is recommended.

Revenues

- The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
- The City will make every effort to maintain a diversified and stable revenue base to protect its operation from short-term fluctuations in any one revenue source.
- The City will establish charges for enterprise funds that fully support the total cost of the enterprise. Utility rates will be reviewed annually. Rates will be adjusted as needed to account for major changes in consumption and cost increases.
- The City will identify user fees to the direct beneficiaries of City services to recover all of the full cost of providing that service and compare with existing rates. All user fees will be reviewed biannually to ensure that direct and overhead costs are recovered in the percentage approved by City Council.
- To the extent practicable, new development shall pay necessary fees to meet all identified costs associated with that development.
- The City will work aggressively to collect all delinquent accounts receivable. When necessary, collection procedures will include termination of service, submission to collection agencies, foreclosure, and other available legal remedies.

Expenditures

- The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
- The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
- A Social Service appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall General Fund revenues.
- Tourism appropriation will be included in the proposed Tourism Fund Budget. This appropriation will increase or decrease relative to the overall Transient Lodging Tax Revenues.

Purchasing

- The City will purchase materials, supplies, and equipment through a competitive process that provides the best product for the least cost.
- The City will adhere to all State of Oregon and local requirements for purchasing goods and services. The City will also review policies and procedures at least annually for adherence with industry best practices.

Capital

- The City will provide for adequate maintenance of equipment and capital assets. The City will make regular contributions to the Equipment Replacement Fund and the City Facilities budget to ensure that monies will be available as needed to replace City vehicles and facilities.
- Future operating costs associated with new capital improvements will be itemized, projected, and included in the long-term budget forecast.
- The City will determine and use the most appropriate method for financing all new capital projects.
- Special accounts dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.
- The Capital Improvement Plan (CIP) will encourage a level capital replacement schedule and anticipate future capital needs. The CIP will present identified needed capital projects for a minimum of six years into the future and include known major projects requiring debt obligations to support them for a minimum of fifteen years into the future.

Debts

- The City will not use long-term borrowing to finance current operations.
- Capital projects, financed through bond proceeds, will be financed for a period not to exceed the useful life of the project.
- Whenever possible, enterprise debt will be self-supporting. Regardless of the type of debt issued, the City will establish a one-year reserve for all self-supporting debt.
- The City will seek to maintain level debt service payments over the duration of an issue and consider the level of debt obligations across funding sources when recommending types and amounts of debt instruments.

- The City will keep the final maturity of general obligation bonds at or below 20 years, with the exception of water supply and land acquisition that will be limited to 30 years.
- The City will maintain a debt coverage ratio, i.e. net revenue to debt service of at least 125% for every debt issue.
- The State of Oregon limits non-self-supporting obligation debt to three percent of the real market value of all taxable property within the City boundaries.
- The City will seek to maintain and improve its bond rating to minimize borrowing costs and to ensure its access to credit markets.
- The City will maintain good communications with bond rating agencies about its financial condition.

Risk Management

- The City will provide an active risk management program that reduces human suffering and protects City assets through loss prevention, insurance, and self-insurance.
- The risk management program will be reviewed at least annually to assure levels of primary and secondary coverage are consistent with City priorities and needs.
- The risk management function will conduct regular meetings of the City Safety Committee, including representatives from each operating department, to review incidents and consider activities or initiatives to reduce the City's loss experience and to enhance safety of City human and physical resource.

City of Coburg Fiscal Policies & Accounting Procedures



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Coburg, Oregon
April, 2019

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Fiscal Policies and Accounting Procedures Manual

LAST UPDATED APRIL, 2018

PURPOSE

The City of Coburg is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The broad purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial management of the City, to guide ~~day-to-day~~ and long range fiscal planning and ~~decision-making~~ and achieve the following general financial goals:

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social wellbeing and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities and capital equipment.
4. Protect and enhance the City's credit rating ~~so as to~~ obtain the lowest cost of borrowing ~~and also~~ to assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
6. Adhere to the highest standards of financial management and reporting practices as set by the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies will be reviewed and updated every year as part of the annual budget process and audit process as necessary.

Note: Several procedures that are described in this document are also described in other operating procedures as they relate to non-financial procedures.

ACCOUNTING AND FINANCIAL POLICIES

1. The City will comply with the following accounting and reporting standards:
 - a. Generally Accepted Accounting Principles (GAAP) developed by Governmental Accounting Standards Board,
 - b. Government Accounting Standards, issued by the Comptroller General of the United States, when applicable.
 - c. Oregon Revised Statutes relating to Municipal finance and
 - d. U. S. Office of Management and Budget (OMB) Circular 133, when applicable.
2. Monthly financial reports summarizing financial revenues and expenditures by fund will be presented to the City Administrator and City Council.
3. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with the applicable laws and regulations.
4. In accordance with State Law, a comprehensive financial audit including an audit of federal grants will be performed manually by an independent public accounting firm with the objective of expressing an opinion on the City's financial statements and assessing the accounting principles used and documenting the internal controls in place in a timely manner.
5. The City will prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unqualified opinion of its auditors.
6. All departments will provide notice off all significant events and financial and related matters to the ~~Finance Director~~[Finance office](#) for the City's annual disclosures to the municipal markets as required by SEC Regulation 15-C-2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the City's bonds, adverse tax opinions or events affecting the tax exempt status of the bonds, the release, substitutions or sale of property securing repayment of bonds and other events having a significant impact on the City's finances and outstanding bonds. The ~~Finance Director~~[Finance office](#) will notify all Nationally Recognized Municipal Securities Information Repositories of theses significant events.

REVENUE POLICIES

1. The City will strive for and maintain a diversified and stable revenue system to prevent undue or unbalanced reliance on any one source of funds. This revenue diversity will shelter the City from short-run fluctuations in any one revenue source.
2. Revenues received on a one-time basis, such as project funds, will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services or for budget balancing purposes.
3. User fees and charges will be established for services provided that benefit the public. User fees and charges will be set at a level sufficient to recover full cost of service when specified by Council direction. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
4. All fees, charges or assessments that are deferred for later payment will be evidenced by a promissory note or agreement. The City may charge periodic interest, processing fees and additional interest and penalties for delinquency and/or non-conformity as appropriate.
5. All potential grants shall be evaluated for matching requirements and on-going resource requirements prior to acceptance. Grants may be rejected to avoid commitments beyond available funding.
6. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The City estimates its revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.

OPERATING BUDGET

1. The City will prepare an annual budget with the participation of all Departments.
2. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and 2) the total of all resources of the district must equal the total of all expenditures and requirements for the district. If a fund is out of compliance, there will be no major changes until the fund [is in compliance](#) complies with Oregon Budget Laws.

3. The budget process will be coordinated so that major policy issues, Council goals, and department goals and objectives are identified and incorporated into the budget presented to Budget Committee and City Council.
4. The budget will be constrained to the total amount adopted by the City Council.
5. The City Council shall adopt the budget at the fund, departmental or program level as a total dollar amount for all appropriations except contingency, un-appropriated ending fund balance and reserves, which shall be stated separately.
6. A Salary Schedule shall be prepared annually and brought before the City Council for adoption with the budget, and any major change in mid-budget cycles shall also be authorized by the City Council in resolution form.
7. All supplemental appropriations for programs or additional personnel (appropriations requested after the original budget is approved) will be analyzed by the Finance Department and will only be approved after consideration of availability of revenues.
8. Oregon Budget Law provides a means to adjust the budget for emergency expenditures or unforeseen circumstances. All resolutions adjusting the budget will be prepared by the ~~Finance-Director~~[Finance office](#) for Council approval to ensure compliance with budget laws.
9. A mid-year review process will be conducted by the ~~Finance Director~~[Finance office](#) in order to make any necessary adjustments to the adopted budget.
10. Monthly reports comparing actual to budgeted revenues and expenditure will be prepared by the ~~Finance Director~~[Finance office](#) and distributed to the City Administrator and City Council.

EXPENDITURE CONTROLS

1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department Head will be responsible for adhering to their budget allocations. This includes working toward the goals and objectives incorporated into the budget and monitoring each department and or fund for compliance with spending limitations.
2. As part of the month end reconciliation, the Finance office will administer expenditure controls at the category level and program or Department and fund level. Additionally, the Finance office will monitor all department line item revenues and expenses. Revenues under budget, and/or expenditures in excess of adopted budget levels require principle recommendation of the Budget Officer or Finance office and the approval of the City Administrator, and/or City Council.
3. All purchases of goods and services must comply with the City's purchasing policies, guidelines and procedures and with State laws and regulations.
4. Before the City purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases or arrangements will be fully determined for current and future years and approved by the Finance Office and City Administrator.
5. All compensation planning will include analyses of total cost of compensation which includes analysis of salary increases, health benefits, PERS contributions, fringe benefits and other personnel costs. The City will only propose operating personnel ~~costs which costs, which can be supported by on-going operating revenues~~ on-going operating revenues can support.
6. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
- 6.7. For cash flow management purposes, large annual billings should be reviewed and a decision should be made as to whether the bill should or can be paid all at once or paid quarterly. Special attention to cash balances is required in the last few months of the fiscal year to make sure there is ample cash to fund City operations.

CAPITAL IMPROVEMENT PROGRAM

1. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating and maintenance costs and how the project will be funded.
2. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of the projects will be used to allocate resources to ensure priority projects are completed effectively and efficiently.
3. Changes to the CIP such as addition of new projects, changes in scope and costs of a project or reprioritization of projects will require City Council approval.
4. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
5. The City will determine the least costly qualified funding method for its capital projects and will obtain grants, contributions and prioritize lower cost state or federal loans and services whenever possible.
6. The City will establish capital outlay to provide for funding of vehicles and equipment. The City will also establish major equipment repairs and replacement reserves as approved by the annual budget.
7. The City will also establish "pay as you go" funding for capital improvement expenditures considered recurring, operating or maintenance in nature. The City may also utilize the same funding for capital improvements when current revenues and adequate fund balances are available or when issuing debt would adversely affect the City's credit rating.
8. The City will consider the use of debt financing for capital projects under the following circumstances.
 - a. When the projects useful life will exceed the terms of the financing
 - b. When resources are deemed sufficient and reliable to service the long-term debt
 - c. When market conditions present favorable interest rates for City financing
 - d. When the issuance of debt will not adversely affect the City's credit rating and coverage ratios

FINANCIAL PLANNING

1. The City will prepare a [long-term](#) financial plan to promote responsible planning for the use of resources. The [long-term](#) financial plan will include projected revenues, expenditures and reserve balances for the next three to five years.
2. The City's financial plan should be strategic, reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.
3. [Long-term](#) projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

CASH MANAGEMENT AND INVESTMENTS

1. The City Administrator or their designee shall invest all City funds according to four criteria, in order of their importance: (1) legality; (2) risk; (3) liquidity and (4) yield.
2. The City shall maintain and comply with a written Investment Policy that has been approved by the City Council after review and approval by the Oregon Short Term Fund Board at the Oregon Treasurer's Office.
3. The City will consolidate or pool cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund. For example, monies from the General Fund and Water fund are placed in an investment, interest earnings would be credited to each fund based on percentage of investment.
4. The City's investment securities will be protected through third party custodial safekeeping.
5. Quarterly investment reports summarizing investment holdings and compliance with the City's Investment Policy will be provided to City Council.

FOR FUTURE CONSIDERATION

- **DEBT MANAGEMENT POLICIES**
- **ECONOMIC DEVELOPMENT FUNDING POLICIES**
- **RESERVE POLICIES**
- **GENERAL FUND STABILIZATION POLICY**

ACCOUNTING PROCEDURES

PURCHASING

All purchases by the City of Coburg are subject to Ordinance A-91-C.

PROCUREMENT

1. All purchases up to \$2,500 may be made without competitive bids or quotes.
2. All purchases between \$2,500 and \$10,000 need three written or oral competitive quotations. A lesser number of quotations may be acceptable if there are an insufficient number of competitive vendors. The City Administrator may authorize a purchase exceeding \$2,500 up to \$10,000.

CASH RECEIPTS

3. The Administrative Assistant opens the mail addressed to the City of Coburg, including all departments with the exception of the Police Department. All mail will be given a date stamp of the day it was received.
4. All receipts will be given to the Administrative Assistant or the Court Clerk for daily batching.
5. The Administrative Assistant or Court Clerk will enter all receipts into the accounting program, and verified for accuracy daily.
6. The Administrative Assistant will not enter receipts if he/she opened the mail in which they were received.
7. Batches will be created separately for cash, checks, or credit cards. A Batch list proof report will be printed and checked for accuracy.
8. The receipts batches and monies will be [reviewed by the Utility Billing Clerk or the City Recorder and then](#) given to the Finance Department, or locked in the designated safe.
9. [The Utility Billing Clerk will prepare deposit slips and process checks through the on-line system. The Finance Department will review all batched receipts and initial.](#)
10. Deposit slips will be created for all cash.
- ~~11. Check batches will be processed through the on-line check system.~~
- ~~12.11. _____~~ A separate deposit slip or ~~check processing~~[check-processing](#) file will be created for each

batch.

~~13-12.~~ All deposits will be tracked on an excel worksheet created for each month. Date, amount and type of deposit will be noted. Batches will be recorded in numeric order and missing batch numbers will have a notation as to why they are missing (i.e. "voided").

~~14-13.~~ Cash will be locked in the safe until taken to the bank by the Administrative Department. Cash deposits are made by the Administrative Department on a weekly basis.

~~15-14.~~ No receipts will be held for processing on another day. All receipts will be processed at the end of each day and all batches will be committed.

~~16-15.~~ At no time should an employee receive receipts, enter receipts, commit a batch, and deposit the cash. If staff shortages occur due to vacations, illness, etc., then the Police Clerk should be asked to step in to review receipt batches and sign off prior to ~~them~~ being forwarded to the Finance Department.

CASH HANDLING OUTSIDE OF REGULAR CITY BUSINESS

1. Cash collected at events, meetings, etc. outside of regular City Business will be handled in the following manner:
 - a. Department Heads will make the Finance Department aware of activities in which cash/monies will be collected.
 - b. All cash is to be counted at the end of each day of the event/activities. Two persons should be present when the monies are counted.
 - c. All monies will be placed in a sealed deposit bank.
 - d. The two persons present will sign their names on the front of the bag and include the date, time and the amount of monies included in the bag, and which Department the monies were collected ~~for~~.
 - e. All deposit bags will be locked in a secure location within City Hall until such time that it can be given to the Finance Department.

CASH DISBURSEMENTS AND ACCOUNTS PAYABLE

1. All invoices will be stamped with the date and immediately be forwarded to either the Finance Department or Department Heads.
2. All invoices will be reviewed for mathematical accuracy, validity, conformity to the budget.

3. All invoices must be stamped with the Accounts Payable coding stamp and the following must be completed within the stamp area:
 - a. Department
 - b. Account to be charged
 - c. Initials of the person approving the invoice
 - d. Date of approval
4. After all invoices are ~~coded~~coded, they will be given to the Finance Office for review. The Finance Office will ~~oversee and~~input invoices into the Accounts Payable system.
5. A list of pre-approved bills will be processed and paid with a list of all checks paid or needing Council approval to be paid generated by the Finance Department and submitted at the monthly City Council meeting for approval. Checks requiring Council Approval will be processed after City Council has approved the items for payment. The list of pre-approved vendor payment list will be reviewed on an annual basis by the Finance Office and City Administrator.
6. ~~All checks must be signed by two individuals, one being the City Administrator, and the other being the Mayor or Council President~~Two individuals, one being the City Administrator, and the other being the Mayor or Council President, must sign all checks. If emergency arises or no second signature is available, the determination for expediting payment process may negate a single signature on a check or check. This will be strictly scrutinized by the City Administrator as to the need or emergency before a check is processed with one signature. No signatory shall sign a check to him/herself. In such a circumstance, the Finance Office may by the second signatory.
7. Because of the small staffing levels of the Finance Department, and to ensure separation of duties, the Finance Office will not be a signature on the bank account, nor maintain a City visa card.
8. The Finance Office may approve the automatic payment of bills only if those bills have been previously set-up for auto-payment and are regular bills of the City. No auto-payment ACH's will be approved for "one-time" invoices.
9. The Finance Office will be responsible for all blank checks. Blank checks will be locked at all times ~~that the Finance Director~~Finance office is not present. A check log will be maintained of all

used checks including date of use, check numbers used, purpose, and who is printing the checks.

10. All voided checks will be held for auditor review, and disposed of in a safe manner after permission is received by the Auditors, and authorization by the ~~Finance Director~~[Finance office](#) with supporting documentation filed under Voided Checks, and held with all Finance Department records in accordance with Records Retention Standards. Voided checks will be marked “void” across the Payee line and the signature block of the check should be cut out prior to filing.

PAYROLL

1. Each employee will be responsible for completing a timesheet through the online timekeeping module; currently ‘Timekeeper’.
2. Completed timesheets will be printed, dated and signed by the employee and their Supervisor and/or City Administrator. The City Administrators timesheet will be signed by the Mayor.
3. Vacation days must be listed on a Request Action Form and attached to the timesheet. The Request Action Form will be signed by the employee and their department head prior to time off taken consistent with the current Employee Handbook.
4. No payroll deposits will be issued without a completed approved timesheet.
5. Incomplete timesheets will be returned to the employee for correction.
6. The Finance Office will verify the accuracy of the timesheets and then ~~oversee and/or~~ prepare a transmittal form for the total payroll hours to the payroll service. The City Administrator will review and approve the transmittal and timesheets. The payroll service will prepare the payroll and forward to the Finance Office a summary report for review and approval.
7. Employees will be paid bi-weekly, with elected deductions taken out on the ~~2nd~~[second](#) payroll of each month. The payroll service will generate an ACH deposit into the employee bank accounts and then an ACH withdrawal for the total amount will be deducted from the City bank account.
8. Finance will distribute the payroll check stubs to employees. Payroll deposit reports will not be issued to a person other than the employee without written authorization from the employee. Voluntary terminations will be paid within five days. Involuntary terminations will be paid on the day of separation consistent with the current Employee Handbook.

9. The payroll service will prepare and file all quarterly and annual payroll reports. They will also initiate ACH payments for any payroll taxes due. ACH withdrawals will be automatically taken from the City bank accounts.
10. The Finance Office will review the reports for accuracy and file them in the quarterly report file.
11. Payroll and Fringe Benefits will be prepared in accordance with the personnel policies and benefit plan.
12. Change in Status documentation will be filed in the personnel files after being processed in payroll. The City Administrator maintains personnel records as the delegated Human Resources Director.
13. A list of documents relating to payroll and personnel will be maintained in the Finance Department itemizing documents that are kept in the payroll files and personnel files located in the City.
- ~~13.~~14. Verify payroll processor withdrawal amount is [matching what is expected aligns with the expected total.](#)

CONSULTANTS

1. Consideration will be made of internal capabilities to accomplish services before contracting for them.
2. Written contracts clearly defining work to be performed, terms and conditions will be maintained for all consultant and contract services.
3. The qualifications of the consultant and reasonableness of fees will be considered in hiring consultants.
4. Consultant services will be paid for as work is performed or as delineated in the contract.
5. The City Council will approve all contracts valued over \$50,000 or prescribed by a contract, or at their discretion. The City Administrator will sign all contracts unless otherwise prescribed by contract. Contractors will be required to submit any forms including an I-9 to the Finance Department prior to starting work.
6. The Finance Department will prepare 1099 returns for consultants at [year-end year-end](#). These will be mailed to contractors no later than January 31, of the next calendar year.

TRAVEL & EXPENSE

1. The City Administrator must approve employee travel and seminar expenditures prior to their attendance. The City of Coburg will reimburse no more than the standard mileage rate for the business use of a car as established by the IRS, mileage reimbursement rules. Meal expense will be paid with a City credit card when possible.
2. After travel, each employee will complete an expense report if requesting reimbursement for traveling expenses. The expense report must include all eligible expenses including credit card charges. The expense report must be signed by the employee and authorized for payment by the supervisor or City Administrator. Mileage will be reimbursed to the employee based on round trip mileage from City Hall to the address of the meeting or conference. Mileage to and from employee residence will not be paid.
3. Reimbursement will be based on current travel policies. Receipts must be attached to the expense report for lodging, transportation and meals. City issued credit cards are to be used for approved expenses only.

INSURANCE

1. Reasonable and adequate coverage will be maintained to safeguard the assets of the City. Such coverage will include property and liability, workers compensation, employee dishonesty and other insurance deemed necessary.
2. The City Administrator and ~~Finance Director~~[Finance office](#) will annually review insurance policies before renewal.
3. Insurance policies will be stored in the Finance office.

GENERAL LEDGER

1. The City will follow Generally Accepted Accounting Principles (GAAP) in accordance with standards set forth by the Governmental Accounting Standards Board (GASB). For example, in accordance with GAAP, the City of Coburg will utilize a double entry system for accounting for all funds.
2. Adequate documentation will be maintained to support all general entries.
- ~~3.~~ At the end of each month, the Finance Office will prepare a Cash Analysis, and Revenue versus

Expense Budget Reports, and any other reports that make it possible for the City Council to comprehend the financial status of the City.-

4. ~~The City's~~ Auditor will prepare ~~the City's~~ financial statements in conformity with the cash basis of accounting as applied to government units.

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~~5-3.~~ The Finance Office will sign and date all journal entries each ~~month,~~ month; they will then be checked by either an outside ~~Financial~~ Contractor or the City Administrator. The reviewer should also sign and date. The Contracted reviewer will provide a dated review sheet for each month.

4. An outside ~~Financial~~ Contractor will be hired by the City to review all financial documents no less than quarterly. This contractor will review the cash receipts, accounts payable, payroll entries, journal entries, and bank reconciliations. All documents will be signed off by the ~~Financial~~ Contractor.

5. Qualifications for a Financial Contractor would need to be equivalent to a CPA ~~and/or~~ 10 years of senior or management experience in ~~Oregon governmental~~ accounting, including ~~governmental accounting~~ ~~experience~~ experience. Any RFP for a new Financial Contractor will be reviewed by the Finance/Audit Committee

Internal Auditor

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1. The city will employ a qualified individual responsible for reviewing all City financial documents no less than quarterly to ensure compliance with GASB

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2. The individual will also review the City's financial Internal Controls and City Finance Dept. policies and procedures no less than bi-annually, and make recommendations for improvements as needed.

3. Qualifications for the "Internal Auditor" duties: Equivalent to a CPA and/or 10 years of Senior or Management experience in accounting, including governmental accounting experience.;

4. The Finance-Audit Committee will nominate and the City Council will designate who will fulfill the Internal Auditor duties. The individual may be either a City employee or a third-party contractor, as long as the qualifications are met.

5. Segregation of duties: In cases where a City employee is the designated Internal Auditor, that individual is not allowed to review his/her own work. In other words, adequate staffing is required to allow for one individual to prepare the financial documents and a separate individual to review them.

6. The Finance/Audit Committee must review any RFP for a new contractor to fulfill the “Internal Auditor” duties.

6-7. Financial documents to be reviewed include buy are not limited to cash receipts, accounts payable, payroll entries, journal entries, bank reconciliations, and financial reports provided to the City Council.

BUDGET

1. The ~~Finance Director~~Finance office or City Administrator will serve as Budget Officer and prepare the City's draft financial budget in accordance with Oregon Budget Laws.
2. The Finance Office will insure that budgets are on file with the appropriate local, county and state authorities.
3. The City Council must adopt the Budget as approved by the Budget Committee or changed after committee approval by Council.
4. The Budget Officer will train and supply Department Heads with sufficient information to manage their departmental budgets.

AUDIT

1. The City's Audit processes are codified in Resolution 2008-04 (February 2008).
2. The City Council shall contract with an independent auditing firm a full audit of the books, to be completed within six months after the year-end. All City employees will participate in providing essential information to the auditors during the audit process.
3. When completed, the Comprehensive Annual Financial Report (CAFR) will be discussed with staff and City Council, with recommendations for procedures and processes to be implemented before the current fiscal year end.
4. Internal controls will be monitored and recommendations by auditors will be implemented as directed by ~~Finance Director~~Finance office within the shortest time as applicable, but no later than the end of the current fiscal year.
5. The Finance Office and the City Administrator will review all findings contained in the audit and prepare a report as to how the City is correcting the findings. This report will be presented to the Finance/Audit Committee who make recommendations to the City Administrator, Finance Department and Mayor and/or Council if necessary.

- 6. The City will contract for auditing services every five to seven years consistent with contractor policy set by City Council.

JOURNAL ENTRIES

- ~~1. The Finance Office will prepare and post monthly journal entries.~~
- ~~1. The Contractor will review and initial all journal entries prepared. No less than quarterly, all journal entries (except those done at year-end only are:~~
 - a. Reviewed, signed and dated by the City Finance Director
 - b. Posted to the City's General ledger and System of record in a timely manner in accordance with GAAP.
 - c. Reviewed, signed and dated by the City's designated "internal Auditor."
- ~~2. All Journal Entries will include a summary of how the values were determined or calculated, as well as documentation supporting the entry. The documentation must be filed or searchable by year and month.~~
- ~~3. The City Finance Dept. will maintain a list of all Journal Entries, with:~~
 - a. The Month and Year when the Journal Entry was posted to the city's General Ledger/System of Record.
 - b. A unique numeric identifier (JE Number).
 - c. Short Description of the entry (1-5 words, what, why)
 - d. Location of digital and physical documentation supporting the Journal Entry.
 - ~~2-e. The frequency the entry is typically recorded: Monthly, quarterly or annually.~~

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Financial Reporting

- ~~1. On a monthly basis, the Finance Dept. will prepare and/or compile a month to date (MTD) and year to date (YTD reporting for the City Council and Staff that accurately reflects the financial status of the City. These reports must include but are not limited to:~~
 - a. Cash Analysis
 - b. Actual vs Budget reports for Revenue and Expense, by Fund.
 - c. Copies of all Bank Statements and a summary of all Bank Account Balances
 - d. List of disbursements, including the vendor or supplier name, amount and date.
 - e. Any other reporting required by GASB or the State of Oregon for governmental units.

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MONITORING

- 1. The City Council will receive financial reports each month. The reports presented will be agreed

upon by the Council. The Finance Department should annually review with the Council which reports they are receiving and make recommendations for changes if needed.

- 2. The monthly financial report will include copies of all bank statements and a summary of all city bank account balances.
- 3. Detailed revenue and expense reports will be included with the monthly financial reports.
- 4. The ~~Finance Director~~Finance office will meet with the Financial/Audit Committee ~~on a regular basis quarterly~~ to review financial reports provided to City Council, the annual audit review process and results and any time the committee and ~~Finance Director~~Finance office deem necessary.

FINANCIAL STATEMENTS

- 1. The Financial Statements are prepared in accordance with the cash basis of accounting as applied to governmental units.

COMPUTER CONTROLS

- ~~2-1~~ Each employee is assigned a computer with a user specific Login and Password.
- ~~3-2~~ Each employee is assigned an email account with a user specific Login and Password.
- ~~4-3~~ Workstations are protected with Anti-Virus Software.
- ~~5-4~~ The accounting software has security measures set up to limit the functions of each specific user.
- ~~6-5~~ IT services are contracted through Lane Council of Governments who maintain the City's computer network system.

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FIXED ASSETS

- 1. Resolution No. 2007-10 is the City's controlling document for Fixed Assets.
- 2. Fixed Asset ~~will be are~~ defined as any real or personal property owned by the City that has a replacement value of at least \$5,000.
- 3. The Finance Department ~~will maintain maintains~~ a Fixed Asset listing which shall include a description of the item, date of purchase, cost and department location.
- 4. A depreciation schedule shall be prepared annually for the audited financial statements.
- 5. The Accountant or designee ~~will record records~~ all fixed asset purchases in the ~~Asset Keeper~~ ~~computer cities designated asset software program~~ program along with any dispositions

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acknowledged by Department Heads.

- 6. Fixed Assets must be assigned to a fund upon purchase and notes within the ~~Asset Keeper~~ module cities designated asset software program will assign funds to Assets.

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LEASES

- 1. All leases clearly delineating terms and conditions, ~~will be are~~ approved and signed by the City Administrator.
- 2. The City Recorder ~~will keep keeps~~ a copy of each lease on file.
- 3. The Finance Department ~~will be is~~ notified of each lease and lease specifications, and will ~~makemake makes~~ proper entries in the general ledger. Corresponding contract copies ~~will be are~~ provided to the Finance Department for scheduling and processing payments.

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GRANTS AND ~~CONTRACTS~~ CONTRACTS

- 1. Ordinance No. A-91c is the City's controlling document for grants and contracts.
- 2. The City Administrator ~~will carefully review-reviews~~ each award and contract to ensure compliance with all financial and programmatic ~~provisions terms and conditions~~ and ~~assign assigns~~ a project manager. The City Recorder ~~will maintain maintains~~ original ~~grants grant agreements~~ and contracts; both hard copy and electronic.
- 3. The Finance Office ~~will maintain maintains~~ a log of all grants (including grants that were applied for, but not funded) being managed by the City. This log will include date requested, date awarded, amount of award, reporting requirements, ~~how the grant will be paid out the grant~~ disbursement schedule and the date that the final reporting is submitted.
- 4. Department Heads ~~will~~ provide a copy of all grant applications to the Finance Office immediately upon filing Submission, and keep the ~~Finance Director Finance Director Finance Office~~ apprised of grant ~~awards after filing application status-~~
- 5. The Finance Office ~~will~~ prepares grant and loan disbursement requests in accordance with respective grant requirements; including, but not limited to ~~detailing~~ the time period ~~of the request and copies of required for~~ all expenditures. The requests will be signed by the ~~Finance Director Finance office-~~ or City Administrator, or other authority as directed by the reimbursing agency.
- 6. The Finance Office will prepare financial reports to funding sources as required.

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FACILITIES USE PERMIT/SPECIAL EVENTS

When receiving a request for the use of a City-owned property an employee should:

1. Check availability on shared calendar (Norma Pfeiffer Shelter + Pavilion Park)
2. Park Reservation | Facilities Use Permit must be completed. This form can be emailed or the requester can fill it out in person at the City Hall.
3. Payment must be received before reservation is confirmed.
4. Create an appointment to block off time on the shared calendar.
5. Send confirmation email. Language is saved on S: Drive in Forms & SOP Park Reservations Folder.
6. File with other reservation forms for records.
7. Add to Office calendar (on filing cabinets)
8. Add payment receipt to box with note of what payment is for.
9. Scan approved application and add to Park Reservation Facilities Use folder under appropriate year (ex: Park Reservation Facilities Use > 2018 Park Reservation Facilities Use)
10. Record fee in Springbrook and forward batch with receipts to the Finance Department.

COURT ADMINISTRATION PROCEDURES

The following will be the procedures for the administration of citations.

1. A copy is retained by the Police Department and original is forwarded to the Court Department.
2. If the charge is a misdemeanor, the Police Clerk will issue a Complaint as the new charging instrument and forwards that to Court with the citation if relevant.
3. If a defendant is lodged at the time of the incident, no citation will be issued. In that instance, the formal complaint will be forwarded to the Court for court processing.

4. There are currently two systems being used to document police and court activity. The Police Department uses Justice System, and Court Administration uses the Tyler Incode System. These systems are not linked.
5. In an extended emergency absence of the Court Administrator, the Police Clerk may enter fine payments, and enter receipts into the Tyler system in absence of the Court Administrator or Court Clerk. This takes place in the Court Department office.
6. Each citation or charging document is assigned a docket number by the Court Administrator.
7. When the defendant appears in court, the Judge will sign it and impose a fine or dismiss the case based information provided or set the case over for trial or status report. If a fine is imposed, ~~it is either~~either it is paid that day or the defendant will be set up on a payment plan that they sign.
8. The Court Administrator or Court Clerk enters the amount fined for each case into the system and then tracks each defendant by docket number.
9. A person cited to appear also has the opportunity to pay the citation in full prior to Court day, either in person, by mail or by phone or online credit card payment.
10. At the end of each working day, the Court Administrator generates a reconciliation report in MAJIC that details the day's receipts with a breakdown of the type of currency (cash, check, credit card or other, including collection agency payments).
11. At the end of the workday, the cash drawer is counted, leaving \$200.00 in the drawer, all other monies are counted. The End of the Day Report is run in Tyler, with amounts of cash, checks money orders and credit card payments.
12. The Court Administrator compiles all monies along with the end of the day report and give it to the Police Clerk for review.

13. The Police Clerk will review the MAJIC report with the receipts batch and make sure that cash, checks and visa payments match. After review, the Police Clerk will sign off on the batch.
14. The End of the Day batches are then kept in the "Court" bag in the safe until end of the week.
15. The Court will complete one Springbrook batch per week for all monies collected within that week. A copy of all documentation for that batch will be stapled to the batch including both Springbrook and Tyler report.
16. The Tyler system tracks all non-receipt related adjustments to Court fine accounts. These adjustments have reference numbers, and description for the change and the system documents the date, time and individual making the adjustment. On a monthly ~~basis~~basis, the Court Administrator runs an End of the Month Financial ~~Report which~~Report, which lists the transactions processed in the month. This report is then scanned into the Cities S drive and listed by month under the Finance Department Folder. The monthly reports are generated on the first working day of the calendar month for the previous month.

CASH RECEIPTS

1. Coburg Municipal Court will keep \$200.00 cash in a locked cash drawer in the court office. The court office will remain locked after business hours. At any time, the Finance Office can pull a drawer money count, to internally audit cash in the Court Office. Change for the cash drawer is obtained from the Finance Department when there is need for smaller denominations to replenish the drawer.
2. Court payments will be taken via mail, in person and via telephone using a debit or credit card.
3. Returned checks when received the issuer is contacted and given 7 days to replace the check with another payment form. A \$35 fee is added to NSF checks. If the court is not reimbursed, the fine becomes past due and steps are taken in the collection process to collect the monies owed.

4. Past due accounts are considered past due when the defendant fails to pay the fines imposed as agreed to Municipal Court. Once an imposed fine is past due on a traffic violation, the court sends a notice to DMV to suspend the driver's license of the defendant. The court then adds \$15 to the balance of the fine. If the fine still goes unpaid for a minimum of 60 days, the court sends the cases to a third party Credit Service, to collect the debt. If the charge is a crime, or something other than a driving charge, the court sends the account to the third party credit service as soon as the fine becomes past due. The third party credit service charges the Municipal Court a percentage of the amount collected per case. Oregon Revised Statutes provide a clause allowing Municipal Court to add 25% collection fee to each case in Collections when the agency adds it to their accounts. Interest is also added by the Collection Agency. The Municipal Court and Collection agency split the interest earnings collected.

POLICE DEPARTMENT PAYMENT PROCESSING PROCEDURES

The Police Department processes payments for several fees including:

- Vehicle Impound Release
 - Dog License
 - Police Reports, citizen request or insurance agency, or other requests
 - Fingerprinting
 - Other Court Revenue
 - Donations
 - Discovery
1. When a payment is received, a receipt is hand written and the payee is given the white copy, the yellow and pink copy are attached to the payment. All receipts are numbered, and used in numerical order. The receipts being used are kept in a separate locked drawer at the front counter in the Police Department. Payments accepted include cash and check. Credit card is accepted through Converge via in person or telephone. The receipt from Converge is put in the court batch weekly deposit.
 2. The Police Clerk will forward a copy of the receipt with money to the Court Administrator for Batching.

LAST UPDATE ~~April, 2019~~[January 2022](#)[January, 2023](#)

Fiscal Policy and Accounting Manual

Proposed Revenue Enhancements

Parks, Open Spaces and Street Tree Fees

The Coburg City Council recently conducted a review of potential new revenue options to address rising operational costs to maintain existing levels of service across all of the City’s operations and programs.

Phase One of the review resulted in rate adjustments for the water, wastewater and transportation (streets) utilities. These rate increases are critical in stabilizing the fund balances that ensure the ability to maintain, repair and improve the infrastructure of each of the three utilities now and into the future. *See back for February 2025 utility rate adjustment information.*

Phase Two of the review has recently been completed and focused on services and programs in the City’s General Fund, primarily Police, Parks, Planning, Municipal Court and City Administration.

Council has focused its revenue enhancement on the creation of a new Parks and Open Space Fee, as well as an increase to the existing Tree Fee. These fees are planned to be formally reviewed by Council and potentially be approved and implemented in July of 2025.

Parks and Open Space Fee (\$5.00 per month)

The proposed Parks and Open Space fee of \$5.00 per month will be dedicated to maintaining the City’s current park and open space lands recently expanded to include the Pavilion Park land and restroom and the upcoming Coburg Creek new park development.

Tree Fee Increase (From \$2 to \$4 per month)

The \$2 per month Tree Fee has not been adjusted since initially approved in 2007 and no longer covers costs associated with maintenance and removal of the impressive (and aging) street trees the City is responsible for maintaining. The proposed increase of \$2 improves the ability to better care for and mitigate risks associated with the City’s street tree inventory.

What will this mean for my bill?

	Current (Monthly)	New Fees (Monthly)	Total New Fees (Annually)		New Fee Revenue to City Budget
Parks & Open Space Fee	\$0.00	\$5.00	\$60.00		\$38,400
Tree Fee	\$2.00	\$4.00	\$24.00		\$15,360
Total:	\$2.00	\$9.00	\$84.00		\$53,760

City Council and Staff are fully aware of the increasing costs Coburg residents and businesses are experiencing. Municipal services are impacted by these same economic conditions. Council strives to maintain existing service levels for the parks and street tree system with operational efficiency coupled with adequate revenues to meet community expectations.

For more information on Revenue Options and Analysis, scan here.



2025 Utility Rate Adjustments

Coburg Utility Bills

At its December meeting, the Coburg City Council unanimously approved adjustments to the current water, sewer and transportation utility fees (TUF), in order to maintain necessary funding levels for increased operations, maintenance and capital costs to the community’s utility systems.

Utility rates will be increasing on February 1st, 2025, however you will not see those increases until the February billing goes out in March.

What will this mean for my bill?

The February rate increase includes a 4% water rate increase, a 6% wastewater rate increase, and a 4.9% transportation utility fee (TUF) increase. For a typical, low to moderate water use residential customer, the total increase amounts to just over eight dollars (\$8.02).

	Previous Rate	New Rate
Water	\$59.36	\$61.73
Wastewater	\$88.43	\$93.74
Transportation Fee	\$7.00	\$7.34
Tree Fee (no change)	\$2.00	\$2.00
New Total:	\$156.79	\$164.81



City Council and Staff are fully aware of the increasing costs Coburg utility customers experience in their household and business budgets. Municipal services are impacted by these same economic conditions and the price (rates) charged for City utility services must be adjusted to maintain, repair and improve/replace the community’s utility systems.

Each utility the City owns and operates for the community is managed as a separate “business unit” with revenues and expenses for each (water, sewer, streets) independently tracked and not able to be moved from one to the other.

Property taxes do not fund utility operations as they are legally required to fund general services like Public Safety (police), Parks, Planning & Building, Municipal Court, Finance, etc.

Both Council and City staff place a high priority on meeting and exceeding both regulatory requirements and the community’s expectations in the following:

- Producing and delivering clean water to the community
- Collecting, treating and safely returning wastewater to the environment
- Maintaining a safe pedestrian and vehicle transportation system (streets, sidewalks and storm drainage)





ADMINISTRATOR'S REPORT

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

FEATURED ITEMS

September 2025

1. Staffing Update

Finance

A job announcement for an Accountant position was recently posted with an application submittal deadline of September 25th. Additionally, staff continues to work with personnel placement services as well as communicating with our partner public agencies in the region to assist in attracting qualified applicants for a critical position within the City's Administrative team.

The front office Staff continues to keep things rolling with a member of the team out on twelve week leave. This requires some juggling of priorities and due dates. A silver lining, as with the Finance vacancy is the City Administrator and City Recorder get a "refresher" on a number of mission critical tasks which increases staff resiliency and cross-training.

Public Works

Staffing has stabilized at the reduced budgeted number of five (Public Works Director(1), Public Works Operator II (2) and Public Works Operator I (2)). The summer temporary staff plan was partially successful and provided lessons learned for addressing seasonal tasks for next summer that will be discussed with Council in the coming months.

Police

Staffing remains consistent at 3.5 FTE (Chief, Sergeant, Officer, Tech/Admin (.5)) and will be for the foreseeable future until reoccurring revenue stream is identified and implemented. The Police staff team has developed a staffing schedule that maximizes officer availability and response, but is compromised by required officer training, vacation and sick related absences.

2. Water and Wastewater Regulatory Reviews

Public Works staff completed two important on-site inspections and reviews from state regulators for our water and wastewater systems.

- 1) Every three years, the Oregon Health Authority conducts on-site system inspections and reviews of procedures and policies for the City's municipal water system, including the two wells, the well treatment and distribution pumping equipment, the storage reservoirs and booster pump on Sarah Lane and our SCADA controls system. The end result was a report indicating a well-run and well maintained system.
- 2) Every five years, the Oregon Dept of Environmental Quality (DEQ) conducts a thorough on-site inspection of the City's wastewater treatment plant (WWTP), including equipment review, operations and maintenance logs, lab inspection including sampling procedures and related documentation and a number of other safety and operational procedure reviews. The formal report has not yet been received but the verbal feedback from DEQ was that the plant is operating well and no red flags were identified.

PW staff also hosted a regional WWTP operators tour and review that was well attended by peer operators throughout the region. Coburg's WWTP and collection system is somewhat unique and is a highlight for professionals in the water treatment and reclamation industry. Public Works Director Brian Harmon has operated and/or managed Coburg's WWTP nearly since its inception and is the perfect tour guide and expert presenter on the design and operating successes of the system.

3. Council Look Ahead – Calendar Schedule

Attached to this report is a high-level topic/issue overview for upcoming Council meetings between September and the FY27 budget season. The remainder of the fiscal year will be filled in as the months progress.

The objective is to provide Council with a better view of the upcoming topics for future Council meetings and collective manage workload for the high priority (and often mandatory) issues that Council has requested or required to hear and render a decision or direction to staff.

The Look Ahead will be referenced regularly as we move forward through the remainder of this fiscal year (that is nearly one-quarter complete already)

CURRENT PROJECTS AND CONTRACTS

Project Type	Description	Est Cost	Complete Date
Water	Well #3 – Wellhouse, treatment, SCADA	\$1,334,000	July 2026
Water	Stallings Transmission Line	\$1,000,000	TBD
Streets	Collector St Project (Coleman Phase I)	\$600,000 \$ (MPO Grant)	Sept 2026
Streets	Loop Path #4 + N Industrial Paving	\$1,300,000 (\$125k City Match)	Nov 2025
Sewer	System Capacity Analysis – Kennedy/Jenks	\$32,000	Sept 2025
PW	Storm Water Master Plan	\$60,000	Nov 2025
Water	Water Conservation & Management Plan	\$50,000	Nov 2025

Citizen Inquiries	Submit Date	Status
Industrial noise – Shane Ct	6/21/24	Active
Light/Glare – From Roberts Rd affecting Residential	11/25/24	Active
Street/Storm Drain problems – Locust St	3/7/25	Active – Pending
Potholes/Poor paving condition – Christian Way	3/25/25 *	Active – Pending
Noxious Vegetation – Citywide notices sent out (11 properties)	6/3/25	Resolved
Park Vegetation Intrusion – Johnnv Diamond Park	9/8/25	Active

DEPARTMENT ACTIVITY AND STATISTICS

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

Public Works

Water System:

Many callouts for fire flow alarms due to pressure relief issues and high demand Oregon Health Authority Water System Survey (see highlight narrative)

Wastewater System:

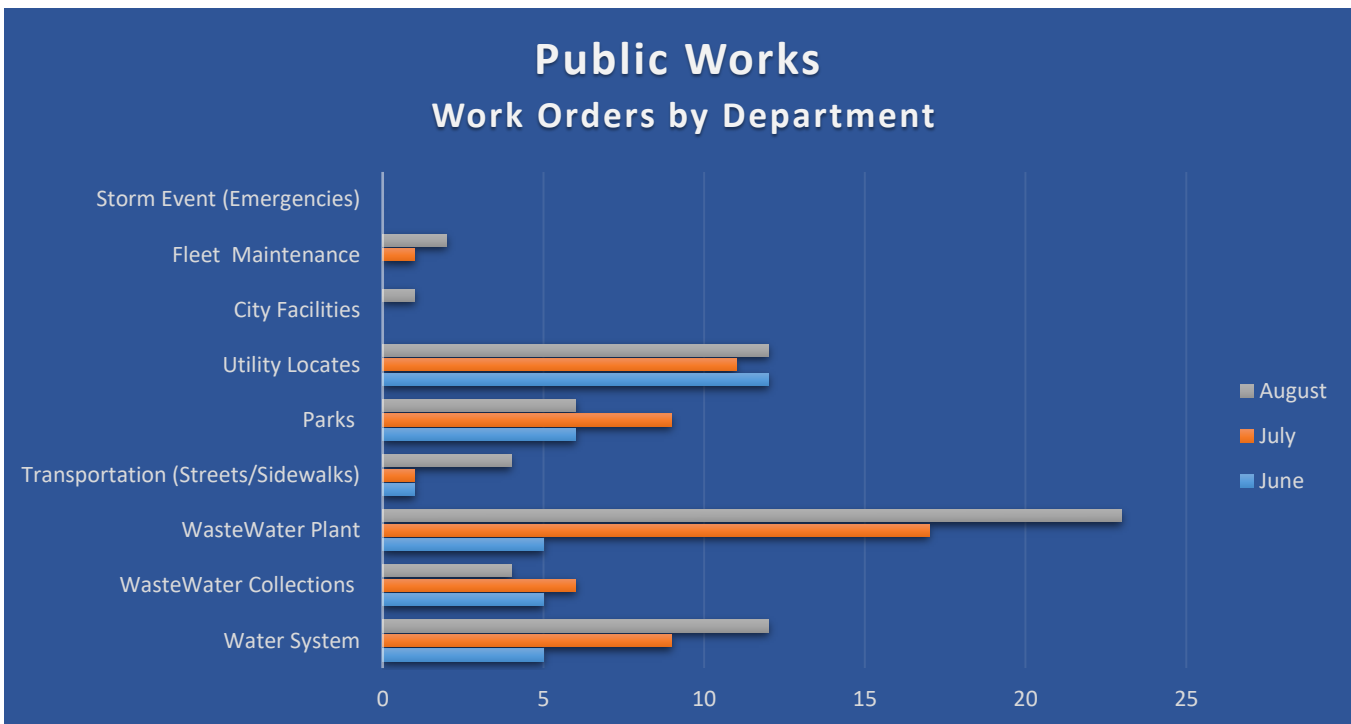
Annual recovery cleansing of membranes for WWTP. Membranes in great shape. Annual maintenance identified a faulty ejector component in train two and is scheduled for replacement. DEQ system inspection completed with no reportable issues (see highlight narrative)

Streets/Storm Drains:

Identifying, marking and completing spot paving and sidewalk panel replacements throughout town

Parks:

Heavy maintenance season coming to a close. Extra efforts to prep both Norma Pheiffer and Pavilion Parks for community events in August and early September.



Issued eight Structural/Plumbing/Mechanical/Electrical permits in August including two residential solar panel installations, fire sprinkler installation to allow conversion of office space to dwelling unit, and other miscellaneous repairs and renovations.

Attended various regional transportation meetings including Transportation Planning Committee, Safe Lane Transportation Coalition, Regional Transportation Plan TAC, MPC & TASC. Transportation Options partners offered free bike repairs and fun bike art at the last concert in the park.

Completed four-year Certified Local Government (CLG) review to ensure eligibility in the program and to meet with our SHPO representative to discuss challenges, successes, processes and ideas for upcoming projects.

Met with staff from UO's Institute for Policy Research and Engagement (IPRE) to discuss upcoming projects including a Heritage Resource Disaster Plan and refreshed vision of the Coburg Loop Path Plan.

Prepared noticing requirements for site design review (SR 01-25) and zoning code amendments to incorporate CFEC rulemaking (PA 01-25) for Planning Commission public hearings to be held at September

Municipal Court

- **Citations (Crimes and Violations)**
 - New Citations for August 5, 2025 Court Date: 82

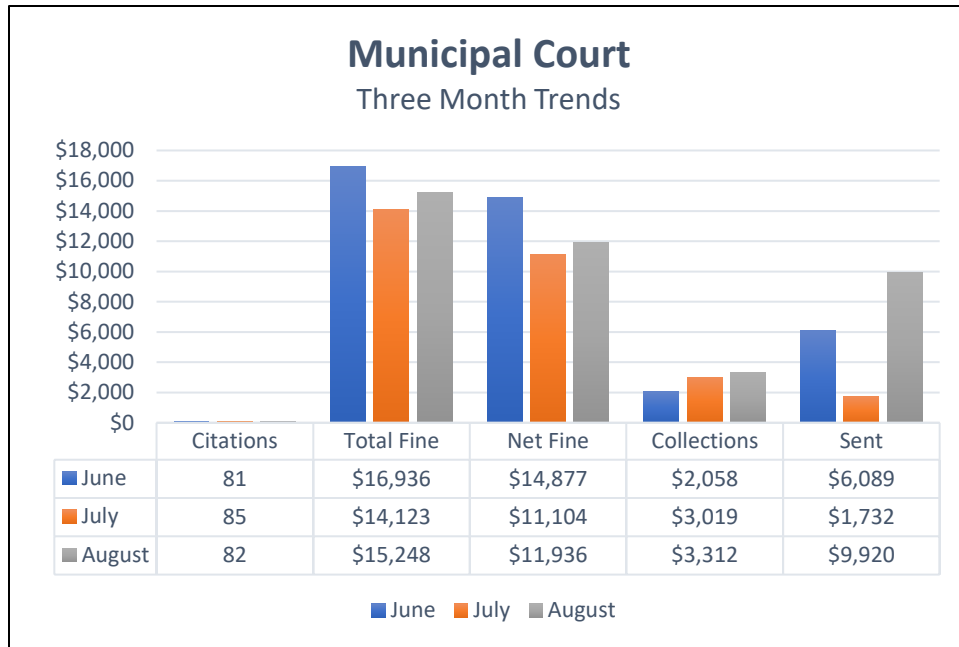
- **August 2025 Receipts Including Collections,**
 - **Total Fines:** \$15,248.38 (total monies taken in for the month, nothing deducted),
compared to \$7,326.87 in August of 2024
 - **Net Fines:** \$11,936.22 (City share only, NOT including collections),
compared to \$4,388.50 in August of 2024

- **August 2025 Professional Credit Service Collections:**
 - **Total Collection Revenue:** \$ 3312.16
compared to \$2,938.37 in August of 2024
 - **Turned over to collection:** \$ 9,920.00
compared to \$2,697.00 in August of 2024

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

Other Information:

- Upcoming Court Date: September 16, 2025 - Regular Court Session
September 23, 2025 - Jury Trial
- Court Administrator attended the Law Enforcement Data Systems (LEDS) training in Seaside, OR



City Recorder

- Open Recruitments posted for Accountant Position, Planning Commission, and Heritage Committee.
- Website upgrade and management
 - Main page highlights
 - consistent news updates
 - Microsite and department page upgrades and reorganizations
- OLCC Liquor Licenses Annual Renewals completed
- Special Events and Park Facility Reservations
 - Processed and coordinated 7 (seven) Special Event applications and 30 park facility reservations in July, August, and September.
- New office hours implemented July 2025. Updated website, changed phone notices, and provided notice to the community.
- Automated Clearing House (ACH) conversion for Utility Billing (UB). The City changed ACH payment systems effective July 2025, impacting 175 of our customers. Staff sent out notices in UB, posted on social media, made calls, sent emails, and worked with customers to assist in converting them over. The new ACH is integrated with our UB software, enhancing efficiency in payment processing while providing our customers with direct access to their account history and payment details.
- 2025-26 Limited Income Assistance fully implemented.
 - May 2025, City Council adopted Resolution 2025-09, adopting the LIA policy and criteria.
 - June 2025, Open enrollment outreach and applications were accepted in June / July. 16 customers are participating in the LIA program for 2025-26 FY, down from 21 participants in 2024-25 FY.
 - August 2025, new rates were set up in Springbrook financial software, and accounts were updated with the latest rates. Bills sent in August correctly reflected the new rates.
- Park & Open Space fee implementation.
 - June 2025, City Council adopted Resolution 2025-14, setting the Park and Open Space Maintenance Support Fee.
 - In August, the new rate created and set up in Springbrook and added to accounts. August utility bills reflected the new rate on 593 accounts, and \$3,398.87 was billed.

Police

MULTIPLE OFFICER RESPONSE

- Officer and Trooper responded to a report of a possible fatal motorcycle accident at the Intersection of Finnley and E. Pearl Street **Crash Investigation**
- Officers and Deputies responded to a violation of a restraining order on a traffic stop **No Crime/Citation**
- Officers and deputies responded to a report of a nude female trespassing and running into traffic just south of the Coburg city limits **Arrest/Criminal Trespass**
- Officers arrested a subject on outstanding warrants **Warrant Arrest**
- Officers and deputies responded to a report of a disorderly subject at the Arco **Unable to Locate**
- Officers responded to a report of a dispute between truck drivers at the TA Truck Stop **Resolved/Transport**
- Officers responded to a report of a location of a runaway child at McDonald's **Child Returned to Parent**

SINGLE OFFICER RESPONSE

- Officer responded to a neighborhood dispute on N. Willamette Street **Probable Cause for Warrant**
- Officer responded to a report of a blocked alley on N. Willamette near Macy St. **No Violation**
- Officer responded to a dispute at the Arco Station **No Crime/Civil Issue**
- Officer responded to a traffic hazard on Pearl Street and Industrial Way **Assist**
- Officer responded to a report of a theft **No Suspect Info**
- Officer responded to a report of reckless driving on Coburg Rd and Vintage Way **Unable to Locate**
- Officer responded to a report of Criminal Trespass at the TA **Unable to Locate**
- Officer responded to a report of a Hit and Run at the TA **Crash Report**
- Officer responded to a driving complaint of an intoxicated driver **No Intox./Traffic Warning**
- Officer responded to a report of a dispute **No Crime/Welfare Check**
- Officer responded to bicycle accident at the intersection of Finnley and Pearl **No Crime/Assist CFD**
- Officer responded to a report of an animal complaint **No Crime/Advised**
- Officer responded to a report of Illegal Parking on Roberts Rd **Warning**
- Officer responded to a report of a Hit and Run at the TA Truck Stop **Unable to Locate**
- Officer responded to a report of illegal camping on Roberts Rd **Patrol Check**
- Officer responded to a VIN inspection at Camping World **VIN Inspection**
- Officer responded to a dispute between domestic partners **No Crime/Resolved**
- Officer responded to a report of a theft **No Suspect Info.**
- Officer responded to a report of a driving complaint **Gone on Arrival**
- Officer conducted an arrest in the Harrisburg Municipal Court for Contempt of Court **Arrest**
- Officer responded to a report of an officer involved shooting on Gateway St. in Springfield **Assist**
- Officer responded to a request to transport a subject to Coburg Municipal Court **Transport**
- Officer responded to a report of a subject down on S. Industrial Way **Courtesy Transport**
- Officer responded to a medical emergency with the Coburg Fire Department **Assist**
- Officer responded to criminal mischief on Huntley Ct. **Report Taken/No Suspect**

- Officer responded to a parking violation on Roberts Rd. **Multiple Vehicles Tagged for Item 7.**
- Officer responded to an overdose at Serenity Lane
- Officer responded to a report of Harassment on N. Willamette Street **Warrant Being Written for Suspect**
- Officer responded to a report of a vicious dog at Kamping World on S. Stuart **Report/Citation Issued**

Patrol Checks = 42

Alarms = 32

OTHER ACTIVITIES

- CPD hosted Oregon State Police Trooper Blake Preston and held a traffic crash reconstruction class for the August department meeting
- CPD participated in Harrisburg’s “National Night Out”
- CPD participated in the Coburg Car Classic
- CPD was awarded \$5,000 dollars on dedicated enforcement funding through ODOT for Speed, DUII and Pedestrian Safety enforcement
- CPD has met all obligations for the grants received from ODOT in the 2024-2025 Grant year for Distracted Driving, DUII, and Speed enforcement.
- Sergeant Miller has met all requirements for the DPSST Supervisory Certification and has submitted his application

UPCOMING ACTIVITIES

- CPD will be participating in ODOT grant for Pedestrian Safety grant
- CPD is awaiting the announcement of an ODOT grant for the purchase of speed detection equipment
- CPD reserve officers will be assisting the Lane County Sheriff’s Office in parking enforcement/security of the home games of the University of Oregon football program
- CPD will heighten patrols in the crosswalk/school zones as the beginning of school is fast approaching

COMMUNITY RECOGNITION

Hi Sammy,
I hope this summer has been treating you well!

As I dive into a new school year, I was thinking about the end of this last school year. I wanted to send appreciation to Chief Larson and the police who came on the last day of school to give free popsicles to ALL of our students. This tradition, though I am sure is not cheap for Coburg, is so awesome. I love how the kids get so excited and there is nothing like a treat to get into the hearts of kids! What an important, generous act. This is helping to really build community with our kids and to continue to shine a positive light on our police department. Thank you!

I don't know who this would go to but please forward to the person in charge of budgeting.

Thanks so much and I look forward to connecting in October for our Community Days!

Best,
Beth Monterrosa
7th/8th Humanities Teacher
Coburg Community Charter School