

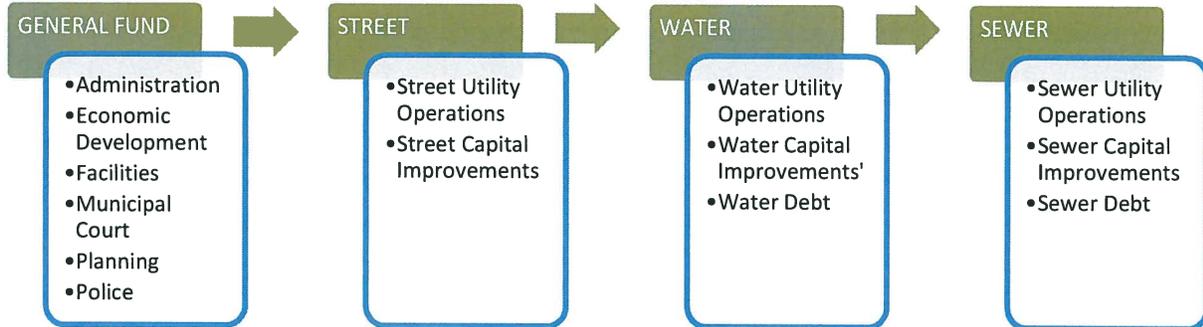


BUDGET MESSAGE

FY 2020-21

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

Below is a summary of the proposed annual budget for Fiscal Year 2020-21 beginning July 1, 2020, according to the provisions of Oregon budget law (ORS 294.305 - 294.520). It reflects four funds including the General, Street, Water and Sewer funds. These funds each have departments from which the services of the City are administered as follows:



Each of these funds and their departments has specific revenues and expenditures unique to the services that are provided by the fund. Some have multiple sources of revenues (taxes, fees, grants, user fees, transfer) while others have only one main source. Information regarding specific revenue and expenditures can be found in the detailed budget pages.

The proposed budget process is very different this year due to Covid-19. With the governor's orders regarding gathering, and at the time of this writing no indication that gathering limitations would change, the budget presentation is being prepared to take place as a Zoom meeting. Department Heads have prepared a written budget message which will be accompanied with their presentation sheets. The Zoom meeting will allow for limited information from Department heads presented with an emphasis placed on the questions from the budget committee. Therefore, the majority of the

information to be presented will be within the budget book. The Budget Committee is encouraged to read the department sections, as well as supplemental sections prior to the first meeting and write down questions to be asked during the Zoom meeting. Department messages reflect their knowledge of matters regarding the needs of the departments they manage. In some circumstances it may be necessary for the Budget Committee to make decisions regarding eliminating certain projects, or budget expenditures while considering the expressed goals and priorities of the City Council, the consideration of maintaining responsible and sustainable fiscal health, and the values of the community.

Covid-19 has had a substantial impact on the City's ability to project out revenues in 2021. At the time of preparation, there were many unanswered questions. Therefore, revenues have been projected based upon recommendations made by State and County according to the budget line. Most importantly State Shared Revenues, Tourism, and the Gas Taxes will be affected. While there could be an impact statewide to property values, it is not anticipated that Coburg will realize much of this loss. Additionally, the number of homes and businesses increased in 2020 and therefore an overall increase in property tax should have been realized. However, the decision has been made to project property tax revenues with only a small increase.

The budget has been prepared conservatively while considering the needs of the City and the services we provide. Special projects and capital expenditures will be delayed in the new budget year until the late fall when the last quarter of 2020 and the first quarter of 2021 may be analyzed for Covid-19 impact. The only exceptions to this will be the completion of Johnny Diamond Park and the onward progress of the Water Project. In addition, the addition of a 4th officer in the Police Department budget will also delay until the fall months.

The Fiscal Year 2020-2021 City of Coburg proposed budget for all funds totals \$12,006,255. This is a decrease from the 2020 adopted budget of \$578,914 or 5.5% primarily due to the decrease in Material and Services Budgets. Total resources not including Beginning Fund Balances are \$6,452,281 compared to \$7,105,002 in the prior year. Total expenditures excluding contingency and allocated transfers are \$7,159,176 compared to \$7,145,170 in 2020. The specific details of the budget and comparisons to the 2020-21 budgets can be found in the summary and detail budget pages. In addition, the budget reflects a four year outlook beyond the current budget in order to provide specific details regarding projected expenditures, planned projects and capital expenses that will affect the budget in the future. This information is critical as the City responds to development demands over the next 5 years.

Fiscal year 2021 proved to be full of activity for City staff as there was continued work on planned capital projects and planning for development expansion. Most notably, the City expects an application for the annexation of 106 acres on the eastside of I-5 in by the end of fiscal year 2020, or early in 2021. Additionally, the City has received a development application for a residential neighborhood with 39 single family residential units which will take place to the north end of the City Limits. These developments will greatly affect the services in every department from the first building permits issued until the developments are hooked up to utilities. Additional effects will continue to be experienced in the Police and Court as the City grows in population, and an increase in industrial day time job creation. While the City plans for future development, there is also an emphasis on planning for how it will

change the overall staffing capacity, and the demand for City Services. This anticipated growth has created a concern and need to update our transportation plan and also develop a build out analysis for the community. Both of these projects have been included in the budget. With the budgeting for the projected growth, the City must continue to be nimble with the ability to scale up or scale down over the next five years as the effects of Covid-19 and economic changes take place. This includes closely monitoring expenditures against the actual revenues being received.

The reader should remember that years 2022-2025 are only projections and should not be read as the final budget. The final approved budget will only be for 2021.

The City also manages the Coburg Urban Renewal Agency, which is treated as a separate budget.

CITY COUNCIL GOALS

Annually, the City Council meets with supervisory staff to develop goals for the new budget year. In 2018 those goals were set for the five year projected budget. In 2020 the goals were updated to the following:

- **Livability, Health, and Vitality**
- **Utilities and Infrastructure Capacity**
- **Dynamic Operational Capacity**
- **Responsible Fiscal Stewardship**
- **Strategic Planning**
- **Economic Development**

The City Council did not make changes to the goals for 2021. These goals are partnered with a work plan specific to tasks and projects related to the goals.

The Directors develop department budgets to align with these goals.

FINANCIAL POLICIES AND PRACTICES

The 2020-21 proposed budget has been prepared based on current City fiscal policies and the following practices:

- Priority-based budgets aligned with adopted City Council Goals and priorities
- Revenues and expenditures are estimated accurately, but conservatively
- Reserves or contingency should be maintained in each fund that are adequate according to accepted accounting practices and to provide a bridge to cover expenses that are incurred prior to the receipt of significant revenues
- Ongoing expenses should be covered by ongoing revenue
- Capital equipment and vehicles should be maintained and/or replaced so they are in proper working order

Adhering to these policies, practices and disciplined spending is maintaining Coburg in a fiscally sustainable position.

CONTINGENCY

Per the statement above regarding contingency the following are reflected in the 2021 budget:

General Fund	\$250,000
Street Fund	\$200,000
Water Fund	\$100,000
Sewer Fund	\$350,000

These amounts are set aside for emergency purposes only. Spending them requires a supplemental budget approved by the City Council. Unspent funds are added to the Ending Fund Balance and carried forward into the next year. This is the first year that there is a contingency in the Street Fund in many years.

FINANCIAL OUTLOOK 2020-21

The 2020-21 through 2022 budgets reflect a guarded revenue projection as the City anticipates the true impact of Covid-19 on small communities in Oregon.

However, System Development Charges have been projected for the next five years based upon the anticipated development. SDC’s are reserve funds and therefore must be retained for projects that are qualified to utilize these funds. The execution of the Capital Projects depends on development taking place as planned. With this development the City will realize significant SDC Revenue. If the development does not happen, the projects will need to be delayed until the development does produce the anticipated SDC revenues.

PERSONAL SERVICES – BENEFITS AND SALARIES

For FY 2020-19, the City budget reflects a 2.00% cost of living increase for hourly employees, step increases for eligible employees, and a 5% health insurance increase. Staff Supervisors and the City Administrator have elected to forgo a COLA or step increases in order to ensure that the hourly employees that work under them are able to receive these increases. This is due to the uncertainty of Covid-19 and the possible effects on the General Fund budget.

The salary scale is comparable to other small cities in our region. An annual COLA is normally budgeted based on the cost of living increase. Step increases are awarded based on excellence and service and are not a given for any employee. Step increases are budgeted at 2% between steps and are awarded upon the anniversary of hire if it is recommended by a supervisor. The salary scale and cost of living increase supports the Council and Administration’s value in employee retention.

Increases in the cost of PERS and Health Insurance continue to rise. The City continues to monitor PERS which does have a large impact on the cost of salaries. At this time the legislature continues to work on scenarios for taking the pressure off of employers but there has not been much progress on that in this

fiscal year. Because Coburg is a small city, the impact of PERS is comparatively small. Nonetheless, the 2021 budget reflects a 4% increase in PERS rates.

Per the Council Adopted Employee Manual, the City pays both sides of PERS and 95% of employee Health Insurance. Coburg offers a competitive salary and benefit package to employees. This supports our hope to retain valuable employees and avoid the high costs of retraining.

The personal services budget equals \$1,676,309 which is 14% of the total City budget and 23% of total expenditures. It is 66% of the General Fund expense budget. While this figure is not the largest percentage of expenses in the budget, it is substantial. This budget reflects one (1) additional full time employee in the police department. More information regarding this can be found in the Police Department tab in the budget books.

MATERIALS AND SERVICES

Generally, Materials and Services budgets are expected to increase by 3% per year. The total Materials and Services Budget for the City is \$1,271,637 for fiscal 2020-21. This is a decrease of 13% of \$1,464,383 from Fiscal Year 2019-20. This is mostly attributed to several analysis projects that were budgeted for and took place in fiscal year 2019-20 including the utility fee analysis, as well as comp plan and storm water master plan updates.

CAPITAL RESOURCES AND EXPENDITURES

Capital Equipment and Vehicles

Reflected in the City Council Goals is the need to maintain our vehicle fleet in order to avoid high repair bills and failure. As the City maintains a minimal fleet, a failure can result in delayed work. In addition, safety is a factor and therefore a safe fleet needs to be maintained.

Vehicles are maintained only in the Police and Public Works Departments. Each director has a fleet replacement schedule which they maintain and plan for. These expenditures are included in the five year budget as well as listed on the Capital Improvement Plan

Vehicles and equipment are purchased from revenues generated by the fund for which the services are provided. For example, the General Fund pays for police patrol cars and the Water Fund pays for the truck to respond to Water related incidents.

Capital Investments

Capital investments, such as a street reconstruction, repairing water or sewer lines or adding service capacity to a utility system are funded with ongoing resources, reserves, system development charges, grants and loans. Capital projects are important in order to maintain the City's infrastructure and allow the City to prepare for and manage growth and changing regulations. Budgeted capital projects are noted in various funds and are also listed in the City's Capital Improvement Program.

ALLOCATION AND TRANSFERS

The City maintains an allocation plan that mandates the distribution of administrative costs of running the City fairly over all funds.

STREET FUNDING

In 2019 the budget committee recommended that Council consider Street Funding alternatives. A Street Committee was formed and recommendation was made to the Council for raising the gas tax to .06 cents per gallon, and implementing a Transportation Utility Fee(TUF). The voters voted to approve the raise in gas tax in November, 2019. The Council was scheduled to discuss the implementation of the Transportation Fee in March of 2020. Much work was put into providing the community with information on this topic and community meetings and hearings were scheduled. However, due to Covid-19 impact on the ability to gather and hold public meetings, this project has been delayed until the community can achieve some normalcy. With the anticipated development of the industrial lands on the eastside of I-5 the City stands to collect substantial SDC revenues over the next 5-7 years. However, there is no guarantee that the development will go as the owner plans at this time. Therefore, while street projects have been budgeted in anticipation of that revenue, they can only happen if it is realized. Pursuing the Transportation Utility Fee will ensure that there is a stable revenue source for the maintenance of streets in the future.

WATER PROJECT

Although the water project has been somewhat delayed due to the Covid-19 emergency, it largely remains on schedule. Purchase of the 3rd well site will likely happen in early 2021 rather than 2020, as it has taken longer than expected to locate a well site. The I-5 bore is scheduled to be completed in the summer or early fall of 2020. These two projects together will solidify the City's ability to provide adequate water for the community even with planned development.

WATER AND SEWER FEES

Budgeted in 2020 was a fee and debt analysis for both the water and sewer funds. This analysis took into consideration the current users, and the future users of the City Utilities, as well as the cost of maintaining the City's water and sewer systems. The results of the analysis came with a recommendation that the water fees remain steady and the Sewer fees be raised by small increments annually over the next couple of years. Therefore, there will be a \$1.70 increase to users in August of 2020 in the sewer fee if approved by the City Council in June, 2020.

Also included in the analysis was the development of a dashboard so that finance staff may anticipate the fees and debt of the utilities annually and anticipate whether the City is maintaining its ability to cover the costs of the debt on the utilities with the projected growth. This will be updated prior to budget season each year. The Budget Committee and City Council need to be aware that lack of anticipated growth could greatly affect utility fees. This growth was anticipated in the master plans of the utilities and therefore is important to the overall plan for retiring the debt.

Staff looks forward to working with the Budget Committee to review the proposed budget and to discuss alternative approaches to delivering key community services while maintaining the financial stability of the City.

Due to the unknowns in regards to the effects of Covid-19 it may be necessary to reconvene the Budget Committee in the late fall months or early in the 2022 New Year. However, waiting until late fall to review prior to moving forward with some expenditures, staff addition, and capital projects may alleviate this need. If the revenues are not realized then the projects will not take place, and there will likely be no reason to consider a supplemental budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Anne L. Heath", with a long horizontal flourish extending to the right.

Anne L. Heath
Budget Officer/ City Administrator

2020-2021 BUDGET HIGHLIGHTS

The 2021 Budget reflects services and projects that are identified in the Council Goals. Some highlights are as follows:

General Fund Administration

- City Hall Capital exterior maintenance
- Continued maintenance iPads for City Council
- Completion of Johnny Diamond Park
- COLA – 2.0% for hourly employees
- Essential equipment and services for Police and Court Departments

Economic Development

- Continued support, outreach and communication to the Community
- Continue investment in Oregon Rain who will represent Coburg by supporting local businesses, and a local entrepreneurial ecosystem. This includes cultivating innovation, growing companies and creating jobs. This is a non-profit that the City has partnered with other small cities to share a representative. (Investment is \$5,000)

Police Department

- Equipment \$5,000 –
- Addition of Police Officer – In the fall months

Planning

- Completion of Transportation Plan Update - \$10,000
- Completion of Storm water Master Plan -\$25,000
- Coburg Community Build Out \$13,000

Parks Department

- Completion of Johnny Diamond Park \$25,000
- Purchase of trailer for mower purchased in 2020

Street Fund

- Street Overlay/Repair - \$60,000
- Street Equipment Update - \$27,000
- **Capital Outlay for a Street Project - \$200,000**

Water Fund

- Hand Held Meter Replacement completion - \$15,000

- Water Equipment - \$10,000
- Water Master Plan Project Phase I & Phase II – \$2,450,000
- Replacement of Water Vehicle \$35,000

Sewer Fund

- Replacement of Sewer Equipment- \$8,000

CONCLUSION AND RECOMMENDATION

The recommended budget as presented represents a commitment on behalf of the Council and staff to answer the needs as expressed by the community including:

- Planning and preparation for increased development and future development
- Maintaining financial stability
- Development of economic vitality in the community
- Maintaining a quality and well trained staff
- Maintaining and improving the City's infrastructure including increase in water capacity and repair of City streets.
- Maintaining the City's vehicle fleet and equipment

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001 General	(0)	(0)	(0)	0
000 NonDepartmental	1,122,763	1,172,883	1,209,194	1,167,466
001-000-400200 Current Taxes	619,576	694,492	720,000	729,225
001-000-400300 Delinquent Taxes	28,783	24,187	45,000	45,000
001-000-401000 State Pool Interest	11,293	21,923	15,000	17,000
001-000-402010 State Shared Revenue 8% reduction	21,823	13,704	17,000	15,640
001-000-402200 State Cigarette Taxes	1,329	1,305	1,450	1,450
001-000-402250 State Liquor Taxes	17,204	19,164	22,200	22,000
001-000-402500 Transient Room Tax	19,439	23,730	-	-
001-000-402600 Tourism Funds - Lane County	11,241	16,255	-	-
001-000-403100 Power Company Franchise Fee	164,880	205,683	192,474	198,000
001-000-403150 Gas Company Franchise License	60,848	46,165	47,000	47,000
001-000-403200 Gas Company Franchise Fee	35,518	18,818	19,000	19,000
001-000-403300 Cable TV Franchise Fee	6,997	3,410	1,800	7,500
001-000-403400 Telephone Franchise	400	4,430	5,000	5,000
001-000-403500 Garbage Franchise Fee	1,000	1,000	1,000	1,000
001-000-404040 Impound Fees	220	550	500	660
001-000-404042 Business License	4,140	3,850	4,200	3,450
001-000-404400 Land Use Filing Fees	13,192	5,700	10,500	-
001-000-404470 Planning Assistant Grant-OR St	1,000	-	1,000	1,000
001-000-404480 Homelands Security Grant	65,000	-	45,000	-
001-000-404485 Willamette Valley Visitors Grant	-	5,000	-	-
001-000-404495 Lease Revenue	6,864	6,864	6,864	6,864
001-000-404500 Sign Application Fee	-	-	325	325
001-000-404600 SDC Admin. Fees	20,653	51,792	41,881	44,152
001-000-406050 Technology Fee	-	-	8,500	-
001-000-406700 Asset Forfeiture	-	-	-	-
001-000-408200 Oregon CLG Grant	-	-	-	-
001-000-410910 Dog License Fees	490	300	500	500
001-000-498100 Lien Search	300	1,725	1,500	1,200
001-000-498200 Police Confiscation Forfeiture	(42)	-	-	-
001-000-499000 Other Receipts	10,615	2,834	1,500	1,500
001 Administration	(545,894)	(592,114)	(708,556)	(744,251)
001-001-500500 City Administrator 1FTE	(87,218)	(92,159)	(94,095)	(97,823)
001-001-501100 Finance Director 1 FTE 2021	(50,850)	(34,078)	(32,141)	(69,529)
001-001-501400 City Recorder 1 FTE	(56,206)	(61,343)	(63,498)	(64,817)
001-001-501500 Office Administration 2.8 FTE	(36,956)	(74,591)	(102,581)	(95,668)
001-001-501600 Accountant	-	-	(26,367)	-
001-001-501700 Emergency Management	-	-	(5,000)	(5,000)
001-001-501900 Severance/Vacation Pay	(5,507)	(5,196)	(9,251)	(1,500)
001-001-502000 Workers' Compensation	(13,984)	(24,085)	(22,000)	(22,880)
001-001-503000 FICA/Medicare	(17,087)	(16,939)	(23,857)	(25,000)
001-001-504000 Health Insurance/Dental/Life/LTD	(43,631)	(71,021)	(78,343)	(94,290)
001-001-504100 Life/STD Insurance	-	-	-	-

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001-001-505000 PERS Retirement	(23,790)	(29,193)	(51,931)	(51,378)
001-001-506000 Unemployment Insurance	(3,992)	(4,302)	(5,925)	(5,450)
001-001-506500 Workers Benefit Fund	(31)	(90)	(624)	(675)
001-001-510000 Office Expense	(9,087)	(6,796)	(8,200)	(8,200)
001-001-510020 Council Expense	(1,217)	(1,465)	(2,000)	(2,000)
001-001-510050 Council Training	-	(600)	(1,000)	(500)
001-001-510600 Audit	(16,500)	(17,350)	(17,000)	(18,000)
001-001-510800 Professional Services	(34,892)	(35,834)	(17,500)	(25,000)
001-001-510880 City Attorney	(1,134)	(4,200)	-	-
001-001-510881 Legal	(22,383)	(17,172)	(22,000)	(22,000)
001-001-510950 Liability Insurance	(18,620)	(18,292)	(19,225)	(23,900)
001-001-510951 Auto Insurance	(7,500)	(5,871)	(6,100)	(13,475)
001-001-510952 Property Insurance	(10,500)	(11,500)	(12,025)	(12,595)
001-001-510953 Cyber Security Insurance	-	-	-	(2,500)
001-001-513000 Bank Fees	(38,806)	(21,767)	(40,000)	(25,750)
001-001-514400 City Prosecutor	(14,960)	(13,310)	(12,000)	(14,000)
001-001-522090 Mbrships, Dues & Subscriptions	(5,873)	(3,920)	(6,000)	(7,200)
001-001-522100 Travel, Education, Training	(6,806)	(8,565)	(8,500)	(7,500)
001-001-522500 Employee Promotions and Incent	(371)	(1,602)	(1,000)	(2,000)
001-001-522550 Employee Wellness Campaign	-	(1,000)	(1,000)	(1,000)
001-001-522570 Volunteer Appreciation	(790)	(862)	(1,000)	(1,000)
001-001-530100 LCOG IT Support/Computers/IT Service	(14,160)	(7,636)	(14,832)	(20,000)
001-001-542000 Miscellaneous	(1,559)	197	(1,500)	(1,500)
001-001-557100 Advertising, Legal Notices	(1,483)	(1,573)	(2,060)	(2,122)
001-700-710030 Payroll Reimbursement	-	-	-	-
002 Facility Management	(166,465)	(82,624)	(175,300)	(99,485)
001-002-505600 Capital Outlay - Homeland Security	-	-	(50,000)	-
001-002-505700 Capital Outlay - Council I-Pads	-	-	(5,000)	(1,000)
001-002-510100 Utilities	(9,666)	(10,481)	(10,500)	(10,815)
001-002-510450 Postage	(5,539)	(6,992)	(5,700)	(8,000)
001-002-511000 Bathroom and Kitchen Supplies	(575)	(1,332)	(1,200)	(1,200)
001-002-522000 Telephone	(7,096)	(6,957)	(8,000)	(8,240)
001-002-522050 Network/Email	(7,986)	(3,725)	(3,000)	(7,500)
001-002-523500 Copier Lease/Maint.	(10,578)	(13,381)	(11,000)	(11,330)
001-002-530500 Accella Computer Expense	(17,659)	(15,867)	(16,000)	(17,500)
001-002-582000 Building Maint, Supplies	(10,599)	(12,336)	(12,500)	(11,500)
001-002-586000 Reconciliation Discrepancy	-	2,394	-	-
001-002-588000 Records Storage	(1,662)	(1,612)	(2,400)	(2,400)
001-002-603000 Capital Outlay City Hall	(95,105)	(12,335)	(50,000)	(20,000)
006 Planning	(4,580)	(39,559)	(155,899)	(36,170)
001-006-403050 Electrical Permit Fees	34,403	35,178	26,000	22,000
001-006-404300 Building Permit Fees	219,192	201,440	175,000	150,000
001-006-404450 Planning Service Fees	11,064	9,684	-	10,000
001-006-404460 Surcharge Fee	-	9,255	47,000	20,640
001-006-404470 Technology Fee(3% of Permit Fees)	20,428	40,791	4,470	5,160
001-006-404480 STPU Reimbursement	1,953	4,478	-	-

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001-006-405000 Historic Preservation Grant	-	3,215	6,000	-
001-006-406000 Bike Kiosk Grant	-	-	-	-
001-006-408500 Fed MPO Reimb Planning	3,599	1,680	10,000	10,000
001-006-500000 Planning Tech	(1,118)	(14,739)	-	-
001-006-501200 Planning/Development Manager	(47,556)	(55,766)	(58,125)	(59,332)
001-006-501900 Severance Pay/Vacation	-	(62)	(1,400)	(600)
001-006-502000 Workers' Compensation	(27)	(41)	(116)	(119)
001-006-503000 FICA/Medicare	(3,707)	(7,070)	(4,447)	(4,539)
001-006-504000 Health Insurance	(350)	(313)	(167)	(19,551)
001-006-504100 Life/STD Insurance	(160)	(158)	-	-
001-006-505000 PERS Retirement	(6,014)	(6,858)	(7,910)	(8,950)
001-006-506000 Unemployment Insurance	(1,222)	(2,185)	(1,104)	(949)
001-006-510000 Office Expense	(422)	(439)	(2,900)	(500)
001-006-510460 UGB Expense	-	-	(20,000)	-
001-006-510500 Inspection Permit Fees	(177,039)	(149,424)	(139,750)	(57,030)
001-006-510530 Building Permit Surcharge	(15,088)	(20,080)	(47,000)	(20,640)
001-006-510800 Professional Serv	(40,574)	(15,922)	(35,000)	(22,000)
001-006-510870 Planner - LCOG	-	-	-	-
001-006-510880 City Attorney	(127)	(3,596)	(1,250)	(1,300)
001-006-513000 Bank Fees	-	(35,545)	-	(5,160)
001-006-522100 Travel, Education, Training	(726)	(1,442)	(3,100)	(1,800)
001-006-530001 Historic Preservation Expense (Granted)	(661)	(2,749)	(6,000)	(1,800)
001-006-530050 Community Visioning Project	-	-	-	-
001-006-530060 Storm Water Master Plan	-	(8,695)	(42,500)	(25,000)
001-006-530070 Comprehensive Plan Update	-	(19,685)	(52,000)	-
001-006-530100 Bike Kiosk Expense	-	-	-	-
001-006-533080 Transportation System Plan	-	-	-	(10,000)
001-006-533090 Build Out Scenario	-	-	-	(13,000)
001-006-557100 Advertising, Legal Notices	(425)	(510)	(1,600)	(1,700)
001-006-720030 Payroll Allocated	-	-	-	-
015 Police	(467,759)	(492,771)	(565,820)	(651,345)
001-015-406200 Police Training Fees	2,541	2,891	2,500	2,500
001-015-406350 Oregon State Police Grant - Live Scan	-	-	25,650	-
001-015-406375 Bureau of Justice Vest Grant	-	1,782	-	4,000
001-015-406380 Body Camera Grant	-	-	-	5,000
001-015-406400 Police Donations	-	-	-	800
001-015-406600 Police CHETT Program Donations	505	659	650	800
001-015-410800 Shop with a Cop	100	3,025	1,400	1,700
001-015-485200 Police Reserve Officer Revenue	24	3,119	700	800
001-015-486000 Partner Agency Reimbursements	-	5,073	7,500	5,000
001-015-486100 Harrisburg Patrol	-	-	-	15,300
001-015-498000 Fingerprinting Fees	-	-	250	150
001-015-500400 Chief of Police	(87,097)	(89,080)	(99,923)	(94,231)
001-015-500540 Police Officer-Universal #1	(106,774)	(120,140)	(67,653)	(80,990)
001-015-500540 Police Officer-Universal #2	-	-	(53,552)	(61,735)
001-015-500540 Police Officer-Universal #3	-	-	-	(44,197)

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001-015-500580 Reserve Police	-	-	(1,000)	(1,000)
001-015-500590 Other Agency Patrols	-	-	(7,500)	(5,000)
001-015-501500 Police Clerk	(47,595)	(50,438)	(52,630)	(55,111)
001-015-501900 Severance/Vacation Pay	(2,624)	(5,440)	(8,361)	(2,500)
001-015-503000 FICA/Medicare	(17,955)	(18,411)	(21,600)	(26,000)
001-015-504000 Health/Dental/Life/LTD	(52,833)	(59,284)	(70,151)	(89,153)
001-015-504100 Life/STD Insurance	-	-	-	-
001-015-505000 PERS Retirement	(35,037)	(44,384)	(55,922)	(60,100)
001-015-506000 Unemployment Insurance	(4,360)	(3,313)	(5,362)	(5,404)
001-015-506050 Workers Benefit Fund	(110)	(107)	(565)	(376)
001-015-510000 Office Expense	(2,813)	(3,324)	(2,700)	(3,000)
001-015-510200 Equipment Repair, Maintenance	(3,290)	(3,632)	(6,300)	(6,600)
001-015-510270 Equipment Non-Capital	(9,424)	(10,615)	(10,800)	(13,700)
001-015-510500 Uniforms Expense (2021 - Vest Purchases)	(1,804)	(6,281)	(3,200)	(7,000)
001-015-510510 Photo, Crime Scene & Evidence	(1,676)	(806)	(800)	(4,000)
001-015-510550 Community Outreach Program	(832)	(263)	(2,200)	(2,300)
001-015-510880 City Attorney	-	(799)	(1,300)	(1,300)
001-015-510999 Canine Program	-	-	(400)	(450)
001-015-516200 Dispatch Contract	(54,164)	(50,072)	(49,500)	(63,000)
001-015-516500 Justice Program	(1,500)	(2,750)	(2,700)	(1,850)
001-015-522010 Cellular Phone	(3,752)	(3,772)	(3,300)	(3,800)
001-015-522100 Travel, Education, Training	(2,618)	(4,797)	(4,200)	(5,000)
001-015-525000 Gasoline, Diesel Fuel	(8,202)	(9,339)	(8,500)	(9,600)
001-015-530000 Computer Expense	-	(8,279)	(1,300)	(3,600)
001-015-531000 Vehicle Maintenance	(3,384)	(5,144)	(5,500)	(5,700)
001-015-535000 MDT Support & Service	(169)	(250)	(2,200)	(2,300)
001-015-536400 Shop With Cop Program Expense	(608)	(750)	(1,400)	(1,400)
001-015-536700 Investigation Expense	(260)	(2,154)	(2,000)	(3,000)
001-015-536800 Psychological Testing	-	-	-	(2,200)
001-015-540000 Police CHE-TT Program Expenses	(83)	(255)	(500)	(300)
001-015-542000 Miscellaneous	(1,452)	(1,626)	(2,100)	(2,200)
001-015-585200 Reserve Officer Program	-	(254)	(1,400)	(1,500)
001-015-588700 Contract Services	(6,380)	-	(19,450)	(12,000)
001-015-601000 Capital Outlay (Live Scan/Equipment)	-	(3,563)	(28,500)	(5,000)
001-015-601100 Capital Outlay - Fleet/Equipment	(14,135)	-	-	-
020 Municipal Court	10,507	27,017	(22,600)	(26,239)
001-020-405000 Fines and Bails	82,779	102,925	85,000	85,000
001-020-405010 Fines & Bail - Agency Collect.	50,600	48,443	47,056	40,000
001-020-405100 Fines Transfer from Other	894	432	200	200
001-020-406000 Court Fees	-	-	500	500
001-020-501700 Court Administrator	(55,065)	(57,534)	(60,528)	(62,308)
001-020-501900 Severance/Vacation	(665)	(416)	(2,033)	(1,000)
001-020-502000 Workers Benefit	(26)	(23)	(75)	(75)
001-020-503000 FICA/Medicare	(3,881)	(4,110)	(4,630)	(4,800)
001-020-504000 Health /Dental/Life/LTD	(22,512)	(21,783)	(25,702)	(26,706)
001-020-504100 Life/STD Insurance	-	(2,021)	-	-

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001-020-505000 PERS Retirement	(11,866)	(10,671)	(13,613)	(14,000)
001-020-506000 Unemployment Insurance	(1,146)	(894)	(1,150)	(1,000)
001-020-510000 Office Expense	(2,621)	(1,597)	(1,200)	(1,300)
001-020-510800 Professional Services	(105)	-	(200)	(200)
001-020-510880 City Attorney	-	-	(150)	(150)
001-020-510920 Interpreter	(383)	(15)	(550)	(550)
001-020-513000 Bank Fees	-	-	(1,500)	(1,500)
001-020-513300 Jury, Witness Fees	(156)	(3,466)	(500)	(700)
001-020-514500 Municipal Judge	(7,155)	(6,246)	(13,000)	(13,000)
001-020-516000 Court Appointed Attorney	(7,443)	(5,666)	(5,500)	(6,000)
001-020-516200 Court Software	(4,210)	(5,841)	(16,500)	(7,500)
001-020-516500 Jailbeds Springfield	(400)	(1,260)	(2,700)	(3,000)
001-020-522090 Mbrships, Dues & Subscriptions	(315)	(277)	(500)	(600)
001-020-522100 Travel, Education, Training	(2,168)	(1,687)	(2,500)	(2,500)
001-020-523500 Copier /Printer Lease and Service	(3,050)	(153)	(2,225)	(2,750)
001-020-530000 Computer Expense	-	(341)	-	(1,700)
001-020-542100 Ball Refunds	-	(182)	-	-
001-020-588000 Records Storage	(600)	(600)	(600)	(600)
027 Economic Dev	(23,836)	(42,939)	-	7,900
001-025-402500 Transient Room Tax	-	-	22,200	16,500
001-025-402600 Tourism Funds	-	-	15,000	13,000
001-025-402700 Ford Grant - Rare Participant Reimb.	-	-	10,000	-
001-025-510450 Postage	(718)	(759)	(500)	(1,600)
001-025-522070 Covid-19 Community Assistance	-	-	-	-
001-025-522220 Promotion of City/Tourism/Marketing	(23,118)	(42,179)	(12,200)	(15,000)
001-025-522230 Tourism	-	-	-	-
001-025-522240 Rare	-	-	(24,500)	-
001-025-522250 Oregon Rain	-	-	(5,000)	(5,000)
001-025-522255 Coburg Community Foundation CDF	-	-	-	-
001-025-522260 Coburg Foundation	-	-	(5,000)	-
050 Park Fund	(25,802)	(30,746)	(35,170)	(33,150)
001-050-401060 Park Donations	-	500	-	10,000
001-050-402050 Park User Fees	1,050	1,005	800	500
001-050-510105 LID Assessment-Parks DEBT	-	-	-	-
001-050-510810 Landscape Contract Services	(880)	-	(1,500)	(1,500)
001-050-511000 Restroom Supplies	(579)	(710)	(1,820)	(1,550)
001-050-511300 Supplies/Gravel	(1,733)	(1,164)	(2,000)	(1,500)
001-050-525000 Gasoline, Diesel Fuel	(127)	(1,947)	(1,500)	(1,500)
001-050-526000 Safety Equipment and Supplies	(40)	(394)	(600)	(600)
001-050-526500 Tools & Equipment	(731)	(1,172)	(1,000)	(1,000)
001-050-530200 Equipment Rental	(52)	(58)	(500)	(150)
001-050-531000 Vehicle, Equipment Maintenance	(1,503)	(1,099)	(1,200)	(1,000)
001-050-531500 Building Maintenance	(288)	(1,000)	(1,000)	(800)
001-050-533000 Materials, Supplies	(6,686)	(7,944)	(7,000)	(7,250)
001-050-585300 Urban Forestry	(1,082)	-	(350)	(800)
001-050-588700 Contract Services	-	(6,874)	(2,500)	(11,000)

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
001-050-601000 Capital Outlay -Parks	(13,151)	(9,888)	(15,000)	(15,000)
050 Parks Capital	45,881	242,567	(16,769)	113,480
001-051-401000 Interest Income	-	4,474	300	300
001-051-401010 Interest Income SDC	1,640	-	2,781	2,000
001-051-404000 Parks Improvement SDC	66,976	263,961	186,650	164,980
001-051-404200 Other Receipts	-	1,661	-	-
001-051-404500 Oregon Small Cities Grant	-	-	75,000	-
001-051-510100 SDC Administrative Fees	-	-	-	-
001-051-510800 Professional Services	(75)	(1,435)	(1,200)	(1,200)
001-051-513000 Bank Fees	0	-	(50)	(100)
001-051-544020 SDC Analysis	(6,643)	-	-	-
001-051-603000 Engineering -	(495)	(6,832)	(10,000)	(2,500)
001-051-610000 Capital Const. Coburg Loop Refund	(3,088)	-	-	-
001-051-610001 Capital Const. Coburg Loop Seg 4	-	-	(72,000)	(25,000)
001-051-620000 Capital Outlay	(12,435)	(14,433)	(118,250)	-
001-051-620002 Capital Outlay Johnny Diamond	-	(4,829)	(80,000)	(25,000)
400 PW Admin	(274,263)	(330,626)	(374,469)	(412,575)
001-400-500200 Public Works Director	(70,837)	(76,975)	(81,928)	(83,567)
001-400-500210 Public Works Operator III (1)	(80,010)	(81,918)	(51,151)	(67,203)
001-400-500310 Public Works Operator I- (3)	(32,396)	(63,353)	(109,933)	(128,000)
001-400-500311 Wastewater Plant Operator	-	(865)	-	-
001-400-501900 Severance Vacation Pay	-	1,737	-	-
001-400-503000 FICA/Medicare	(13,734)	(16,025)	(14,553)	(17,000)
001-400-504000 Health/Dental/Life/LIT	(50,853)	(63,577)	(78,145)	(75,137)
001-400-505000 PERS Retirement	(22,188)	(26,512)	(34,845)	(38,000)
001-400-506000 Unemployment/wbf	(4,146)	(3,025)	(3,614)	(3,369)
001-400-506050 Workers Benefit Fund	(99)	(114)	(300)	(300)
500 Allocation	702,738	848,218	554,267	694,742
001-500-500000 Overhead Allocation	306,183	565,374	258,436	354,740
001-500-500010 PW Personal Services Allocation	396,555	282,844	295,831	340,002
600 Debt	(42,775)	(41,699)	(41,915)	(41,925)
001-001-510100 City Hall Purchase Interest	(21,984)	(23,482)	(26,405)	(25,650)
001-001-510101 City Hall Purchase Principle	(19,562)	(18,217)	(15,510)	(16,275)
001-002-510500 LID Assessment (Debt)	(1,228)	-	-	-
700 Transfers	-	(50,000)	(50,000)	-
001-700-711200 Transfer to Street Fund	-	(50,000)	-	-
001-700-XXXXXX Transfer to Sewer Debt Fund	-	-	-	-
800 Contingency	-	-	(250,000)	(250,000)
001-800-801000 Operating Contingency - Emergency Res.	-	-	(250,000)	(250,000)
900 Fund Balance Change	(330,517)	(587,605)	633,036	311,553
001-900-400100 Beginning Fund Balance	547,323	877,188	1,120,000	895,228
001-900-950003 Restricted for Park SDC	-	-	(230,042)	(137,480)
001-900-999999 Unappropriated Ending Balance	(877,840)	(1,464,793)	(256,922)	(446,195)
Grand Total	(0)	(0)	(0)	0

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
003 Street				
000 General				
003-000-401000 State Pool Interest	(0)	(0)	-	0
003-000-402445 City Fuel Taxes	169,166	229,716	286,210	235,100
003-000-402445 City Fuel Taxes	1,783	2,065	250	2,600
003-000-406500 State Street Taxes	95,144	104,497	84,000	143,400
003-000-406500 Street Tree Utility Fees	61,582	67,937	90,000	76,500
003-000-480100 ODOT Grant-SCA	10,658	12,207	11,960	12,600
	-	43,011	100,000	-
001 Administration	(115,704)	(142,828)	(244,754)	(303,481)
003-700-XXXXX Transfer in From General Fund	-	50,000	50,000	-
003-001-510000 Office Expense	-	-	-	-
003-001-510500 Uniform Expense	(793)	(1,602)	(1,000)	(500)
003-001-510710 Emergency Street Repair	-	(2,327)	-	-
003-001-510800 Professional Services	(4,311)	(5,458)	(1,200)	(17,000)
003-001-512000 Street Tree Purchase	-	(420)	(1,200)	(1,300)
003-001-512010 Monitoring Services	-	-	-	-
003-001-512020 Street Tree Maintenance	(10,685)	(9,876)	(15,000)	(9,000)
003-001-513000 Bank Fees	-	-	-	-
003-001-522010 Cellular Phone	(736)	(909)	(1,250)	(1,300)
003-001-522100 Travel, Education, Training	-	(66)	(600)	(650)
003-001-522200 Pagers	-	-	-	-
003-001-525000 Gasoline, Diesel Fuel	(740)	(1,124)	(2,500)	(2,750)
003-001-526000 Safety Equipment & Supplies	(828)	(306)	(1,000)	(1,000)
003-001-526500 Tools & Equipment	(787)	(1,170)	(750)	(750)
003-001-530200 Equipment Rental	(185)	(679)	(850)	(900)
003-001-531000 Vehicle, Equipment Maintenance	(1,888)	(729)	(2,150)	(1,700)
003-001-532000 Street Maintenance	(8,825)	(38,298)	(16,500)	(18,150)
003-001-532050 Street Overlay/Reconstruction	(11,951)	(39,054)	(60,000)	(60,000)
003-001-533000 Materials, Supplies	(1,587)	(4,405)	(4,500)	(4,750)
003-001-583000 Street Lighting	(12,513)	(11,776)	(13,500)	(13,500)
003-001-585300 Urban Forestry	-	(457)	(350)	-
003-001-589200 Street Repair	-	-	(100,000)	-
003-001-603000 Capital Outlay - Street Fleet/Equipment	-	(8,175)	(5,000)	(27,000)
003-500-500050 Street Personal Services Allocation	(49,319)	(65,998)	(67,404)	(77,469)
003-500-500060 Overhead Allocation	(10,557)	-	-	(65,762)
003 Street	1,441	7,110	-	-
003-000-407500 Right of Way Permit Fees	1,441	450	-	-
003-000-499000 Other Receipts	-	6,660	-	-
023 Street Capital	30,096	(5,571)	7,170	123,970
003-023-401000 Interest Income	5,509	5,814	700	1,650
003-023-401010 Interest Income SDC	3,115	2,552	2,382	3,500
003-023-401020 Heal Cities Grant	-	-	-	-
003-023-404002 Trans Improvement SDC	60,501	256,972	209,263	324,572

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
003-023-510100 SDC Administrative Fees (5% of Loan Pay)	-	-	-	(500)
003-023-510800 Professional Fees	(5,000)	(3,559)	(2,575)	(2,652)
003-023-513000 Bank Fees	-	-	(100)	(100)
003-023-544000 SDC Project Engineering	(10,291)	-	(2,500)	(2,500)
003-023-544020 SDC Analysis	(6,643)	-	-	-
003-023-601000 Capital Outlay - Street	(17,095)	(267,351)	(200,000)	(200,000)
800 Contingency	-	-	-	(200,000)
003-800-801000 Operating Contingency	-	-	-	(200,000)
900 Fund Balance Change	(84,999)	(88,427)	(48,626)	144,411
003-000-400100 Beginning Fund Balance	488,237	573,236	530,000	689,490
003-900-950001 Reserve For Tree Maintenance	-	-	(14,940)	(19,400)
003-900-950003 Restricted for Street SDC	-	-	(172,394)	(294,516)
003-900-999999 Unappropriated Ending Balance	(573,236)	(661,663)	(391,292)	(231,163)
Grand Total	(0)	(0)	-	0

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
004 Water				
000 General				
004-000-402100 Water Meter Installation Fee	(0)	(0)	0	0
004-000-402300 Water User Fees	773,080	829,872	795,000	819,412
004-000-403250 Water Deposits	3,230	11,590	8,500	6,500
004-000-498100 Lien Search Fees	753,147	817,454	785,000	810,912
004-000-498500 IFA Drinking Water Grant	1,000	-	1,000	1,000
004-000-499000 Other Receipts	2,015	-	-	-
	13,688	-	-	-
	-	829	500	1,000
001 Administration				
004-001-510000 Office Expense	(570,482)	(581,640)	(423,480)	(418,357)
004-001-510250 Emergency Repairs	(1,219)	(1,015)	(2,000)	(2,000)
004-001-510500 Uniform Expense	(3,295)	(3,042)	(8,750)	(9,000)
004-001-510800 Professional Services	(1,560)	(2,325)	(1,400)	(1,425)
004-001-510880 City Attorney	(9,142)	(2,986)	(25,000)	(4,250)
004-001-511200 Pump Station Power	(470)	(610)	(1,550)	(1,600)
004-001-522000 Telephone	(34,978)	(31,061)	(35,000)	(36,050)
004-001-522010 Cellular Phone	-	-	-	-
004-001-522090 Mbrships, Dues & Subscriptions	(837)	(909)	(875)	(1,860)
004-001-522100 Travel, Education, Training	(41)	(100)	-	-
004-001-523200 Water Analysis	(110)	-	-	-
004-001-525000 Gas, Oil and Fuel	(2,972)	(2,556)	(3,300)	(2,500)
004-001-526000 Safety Equipment & Supplies	(4,557)	(3,751)	(4,000)	(4,200)
004-001-526500 Tools & Equipment	(872)	(1,238)	(650)	(700)
004-001-530200 Equipment Rental	(1,593)	(963)	(1,000)	(1,050)
004-001-531000 Vehicle, Equipment Maintenance	-	(424)	(650)	(700)
004-001-531500 Building Maintenance, Supplies	(4,353)	(2,125)	(3,650)	(2,500)
004-001-533000 Materials, Supplies	(224)	(1,102)	(4,000)	(4,200)
004-001-534000 Water Meter Replacement	(11,300)	(11,335)	(13,250)	(13,700)
004-001-588500 Certifications, Membership Dues	-	-	-	-
004-001-588700 Service Contracts	(2,017)	(1,221)	(3,000)	(3,100)
004-001-601000 IFA Drinking Water Grant Expense	(3,426)	(3,324)	(6,100)	(3,300)
004-001-601000 Capital Outlay -	(98,500)	-	-	-
004-001-635000 Hand Held Meter Replacement	(29,850)	(14,900)	(45,000)	(15,000)
004-001-670020 Capital Outlay - Equipment	-	-	(30,000)	(35,000)
004-500-500050 Public Works Personal Services	(71,238)	(91,838)	(116,085)	(133,419)
004-500-500060 Overhead Allocation	(287,929)	(404,815)	(118,220)	(142,803)
024 Water Capital				
004-024-401010 Interest Income SDC	76,872	(197,968)	196,294	(802,445)
004-024-404004 Water Improvement SDC	8,271	10,935	4,949	6,000
004-024-405000 Regional Solutions Grant Proceeds	119,327	283,233	202,235	252,948
004-024-405050 Regional Solutions Loan Proceeds	-	-	-	-
004-024-510100 SDC Administrative Expense 5% of	-	-	2,130,000	1,400,000
			(850)	(1,353)

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
004-024-510800 Professional Services	(722)	(700)	(10,000)	(10,000)
004-024-513000 Bank Fees	-	-	(40)	(40)
004-024-520050 Water Master Plan Grant Expense	-	-	-	-
004-024-544020 SDC Anyvalsis	(6,643)	-	-	-
004-024-603000 Engineering Water Project	(6,904)	(10,987)	(200,000)	(575,000)
004-024-603100 East Side Water Line/1-5 Bore/Trans	(36,457)	(55,850)	(1,200,000)	(1,125,000)
004-024-603200 Production Well Property	-	(9,184)	(450,000)	(450,000)
004-024-603300 Reservoir Development	-	(415,414)	-	-
004-024-603300 Water Infrastructure Upgrades/Updates	-	-	(280,000)	(300,000)
600 Debt	(247,412)	(193,028)	(191,819)	(275,338)
004-001-510500 LID Assessment DEBT	(265)	-	-	-
004-600-510300 1999 Bond Principal Due Feb	(55,000)	-	-	-
004-600-510310 1999 Bond Interest Due Feb	(2,021)	-	-	-
004-600-510320 1999 Bond Interest Due Aug	(1,430)	-	-	-
004-600-510350 Proj G01001 Principal Due Dec	(54,863)	(60,396)	(65,958)	(66,550)
004-600-510360 Proj G01001 Interest Due Dec	(35,061)	(32,099)	(28,837)	(25,276)
004-600-510380 Proj B01003 Principal Due Dec Pay off 23	(72,397)	(78,067)	(78,773)	(84,516)
004-600-510390 Proj B01003 Interest Due Dec Pay off 23	(26,375)	(22,466)	(18,250)	(13,997)
004-600-510500_Business Oregon Water Debt Service	-	-	-	(85,000)
800 Contingency	-	-	(500,000)	(100,000)
004-900-999998 Operating Contingency -Emergency Res.	-	-	(500,000)	(100,000)
900 Fund Balance Change	(32,058)	142,763	124,005	776,728
004-000-400100 Beginning Fund Balance	891,295	923,808	950,000	980,891
004-000-401000 State Pool Interest	455	890	-	-
004-900-950001 Restricted for Water SDC	-	-	(87,688)	-
004-900-999999 Unappropriated Ending Balance	(923,808)	(781,935)	(738,307)	(204,163)
Grand Total	(0)	(0)	0	0

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
005 Sewer	(0)	0	0	(0)
000 General	743,698	758,751	792,700	812,461
005-000-401000 Interest Income	452	4,649	200	500
005-000-480000 Wastewater Fee	740,646	751,035	786,000	808,161
005-000-480500 Sewer Easement Fee	100	3,067	6,500	3,800
005-000-490000 Other Receipts	2,500	-	-	-
001 Administration	(485,643)	(466,485)	(493,673)	(556,150)
005-001-510000 Office Expense	(1,235)	(1,026)	(2,000)	(2,000)
005-001-510250 Emergency Repairs	(11,333)	(13,875)	(13,800)	(19,000)
005-001-510500 Uniform Expense	(2,038)	(2,122)	(1,300)	(500)
005-001-510800 Professional Services	(5,624)	-	(25,000)	(42,500)
005-001-510880 City Attorney	(1,192)	(1,911)	(2,500)	(2,500)
005-001-511200 Electricity	(36,363)	(37,003)	(42,800)	(44,084)
005-001-513000 Bank Fees	-	-	-	-
005-001-513350 Professional Dues	(2,563)	(137)	(26)	(27)
005-001-513360 Certifications, Memberships and Dues	(613)	(569)	(3,200)	(3,300)
005-001-522010 Cellular Phone	(836)	(909)	(1,030)	(1,075)
005-001-522090 Membership, Dues & Subscript	-	(282)	(1,500)	(1,500)
005-001-522100 Travel, Education, Training	(178)	(18)	-	-
005-001-525000 Gas, Oil, Fuel Expense	(4,098)	(2,533)	(2,950)	(3,050)
005-001-525210 Waste Analysis	(4,280)	(4,818)	(3,500)	(3,580)
005-001-526000 Safety Equipment and Supplies	(1,183)	(1,406)	(660)	(725)
005-001-526500 Tools & Equipment	(860)	(800)	(1,175)	(1,200)
005-001-530200 Equipment Rental	-	(506)	(1,010)	(1,020)
005-001-531000 Vehicle Maintenance	(4,099)	(3,076)	(2,060)	(1,500)
005-001-531500 Building Maintenance, Supplies	(1,216)	(2,007)	(1,750)	(1,800)
005-001-531700 Easement Recording	(504)	(4,046)	(4,550)	(2,000)
005-001-532300 Printing and Ads	-	-	(530)	(500)
005-001-533000 Materials, Supplies	(11,619)	(12,518)	(11,850)	(12,200)
005-001-533100 Chemicals	(19,597)	(24,921)	(30,900)	(31,850)
005-001-540010 Tank Maintenance/In house pumping	(38,099)	(37,771)	(50,000)	(54,000)
005-001-540015 Monitoring Services	(21,249)	(18,423)	(17,500)	(23,000)
005-001-540020 Plant Equipment Maintenance	(1,824)	(992)	(6,900)	(7,200)
005-001-540200 Lab Supplies	(6,677)	(4,728)	(9,000)	(9,050)
005-001-588700 Service Contracts	(6,098)	(4,520)	(3,625)	(3,700)
005-001-601000 Capital Outlay Fleet/Equipment	(18,572)	-	-	(8,000)
005-500-500050 Sewer Personal Services Allocation	(109,597)	(125,008)	(112,341)	(129,115)
005-500-500060 Overhead Allocation	(174,098)	(160,559)	(140,216)	(146,175)
027 Sewer Cap	248,888	371,366	226,822	284,866
005-027-401000 Wastewater Improvement SDC	247,165	366,629	223,752	282,702
005-027-401010 Wastewater SDC Interest	8,366	5,437	5,610	4,704
005-027-510100 SDC Administrative Expense	-	-	-	-

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
005-027-510800 Professional Services	-	(700)	(2,500)	(2,500)
005-027-513000 Bank Fees	-	-	(40)	(40)
005-027-544020 SDC Analysis	(6,643)	-	-	-
005-027-600500 Plant Expansion	-	-	-	-
028 Sewer Debt	(428,118)	(607,290)	(607,601)	(613,381)
005-028-401050 LID Assessment	172,506	89,327	90,400	82,736
005-028-402030 Funding from URA - Debt Reserve	500,000	400,000	400,000	400,000
005-028-510000 LID Administration	(1,215)	-	(2,500)	(2,500)
005-028-510881 Legal Fees	(440)	-	(2,500)	(2,500)
005-028-513000 Bank Fees	-	-	-	-
005-028-530411 Loan R23041 Principal	(30,858)	(31,950)	(33,082)	(34,254)
005-028-530412 Loan R23041 Interest	(29,034)	(24,288)	(23,156)	(21,984)
005-028-530421 Loan R23042 Principal	(381,063)	(391,846)	(402,935)	(414,336)
005-028-530422 Loan R23042 Interest	(277,972)	(224,798)	(213,709)	(202,308)
005-028-530442 Loan R23044 Principal	(57,985)	(59,062)	(60,161)	(61,278)
005-028-530443 Loan R23044 Interest	(23,751)	(22,674)	(21,575)	(20,458)
005-028-530450 Annual Loan Fees	(6,347)	(50,039)	(47,623)	(45,139)
005-028-530500 USDA Bond Principal	(72,077)	(74,780)	(78,736)	(46,675)
005-028-530501 USDA Bond Interest	(219,883)	(217,180)	(212,024)	(244,685)
700 Transfers	-	-	-	-
005-700-720028 Transfer to Sewer Debt	-	-	-	-
800 Contingency	-	-	(350,000)	(350,000)
005-900-999998 Contingency -Reserve forDebt/ Emer. Equip	-	-	(350,000)	(350,000)
900 Fund Balance Change	(78,825)	(56,342)	431,752	422,204
005-000-400100 Beginning Fund Balance	2,221,954	2,300,779	2,275,900	2,297,083
005-900-950002 Restricted for Sewer SDC	-	-	(572,079)	(548,218)
005-900-999999 Unappropriated Ending Balance	(2,300,779)	(2,357,121)	(1,272,069)	(1,326,661)
Grand Total	(0)	0	0	(0)

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
005 Sewer	(0)	0	0	(0)
000 General	743,698	758,751	792,700	812,461
005-000-401000 Interest Income	452	4,649	200	500
005-000-480000 Wastewater Fee	740,646	751,035	786,000	808,161
005-000-480500 Sewer Easement Fee	100	3,067	6,500	3,800
005-000-490000 Other Receipts	2,500	-	-	-
001 Administration	(485,643)	(466,485)	(493,673)	(556,150)
005-001-510000 Office Expense	(1,235)	(1,026)	(2,000)	(2,000)
005-001-510250 Emergency Repairs	(11,333)	(13,875)	(13,800)	(19,000)
005-001-510500 Uniform Expense	(2,038)	(2,122)	(1,300)	(500)
005-001-510800 Professional Services	(5,624)	-	(25,000)	(42,500)
005-001-510880 City Attorney	(1,192)	(1,911)	(2,500)	(2,500)
005-001-511200 Electricity	(36,363)	(37,003)	(42,800)	(44,084)
005-001-513000 Bank Fees	-	-	-	-
005-001-513350 Professional Dues	(2,563)	(137)	(26)	(27)
005-001-513360 Certifications, Memberships and Dues	(613)	(569)	(3,200)	(3,300)
005-001-522010 Cellular Phone	(836)	(909)	(1,030)	(1,075)
005-001-522090 Membership, Dues & Subscript	-	(282)	(1,500)	(1,500)
005-001-522100 Travel, Education, Training	(178)	(18)	-	-
005-001-525000 Gas, Oil, Fuel Expense	(4,098)	(2,533)	(2,950)	(3,050)
005-001-525210 Waste Analysis	(4,280)	(4,818)	(3,500)	(3,580)
005-001-526000 Safety Equipment and Supplies	(1,183)	(1,406)	(660)	(725)
005-001-526500 Tools & Equipment	(860)	(800)	(1,175)	(1,200)
005-001-530200 Equipment Rental	-	(506)	(1,010)	(1,020)
005-001-531000 Vehicle Maintenance	(4,099)	(3,076)	(2,060)	(1,500)
005-001-531500 Building Maintenance, Supplies	(1,216)	(2,007)	(1,750)	(1,800)
005-001-531700 Easement Recording	(504)	(4,046)	(4,550)	(2,000)
005-001-532300 Printing and Ads	-	-	(530)	(500)
005-001-533000 Materials, Supplies	(11,619)	(12,518)	(11,850)	(12,200)
005-001-533100 Chemicals	(19,597)	(24,921)	(30,900)	(31,850)
005-001-540010 Tank Maintenance/In house pumping	(38,099)	(37,771)	(50,000)	(54,000)
005-001-540015 Monitoring Services	(21,249)	(18,423)	(17,500)	(23,000)
005-001-540020 Plant Equipment Maintenance	(1,824)	(992)	(6,900)	(7,200)
005-001-540200 Lab Supplies	(6,677)	(4,728)	(9,000)	(9,050)
005-001-588700 Service Contracts	(6,098)	(4,520)	(3,625)	(3,700)
005-001-601000 Capital Outlay Fleet/Equipment	(18,572)	-	-	(8,000)
005-500-500050 Sewer Personal Services Allocation	(109,597)	(125,008)	(112,341)	(129,115)
005-500-500060 Overhead Allocation	(174,098)	(160,559)	(140,216)	(146,175)
027 Sewer Cap	248,888	371,366	226,822	284,866
005-027-401000 Wastewater Improvement SDC	247,165	366,629	223,752	282,702
005-027-401010 Wastewater SDC Interest	8,366	5,437	5,610	4,704
005-027-510100 SDC Administrative Expense	-	-	-	-

**CITY OF COBURG
PROPOSED BUDGET 2020-21**

	Sum of Actual 2018	Sum of FY 2019 Actuals	Sum of FY 2020 Final Budget	Sum of FY 2021 Recommended
005-027-510800 Professional Services	-	(700)	(2,500)	(2,500)
005-027-513000 Bank Fees	-	-	(40)	(40)
005-027-544020 SDC Analysis	(6,643)	-	-	-
005-027-600500 Plant Expansion	-	-	-	-
028 Sewer Debt	(428,118)	(607,290)	(607,601)	(613,381)
005-028-401050 LID Assessment	172,506	89,327	90,400	82,736
005-028-402030 Funding from URA - Debt Reserve	500,000	400,000	400,000	400,000
005-028-510000 LID Administration	(1,215)	-	(2,500)	(2,500)
005-028-510881 Legal Fees	(440)	-	(2,500)	(2,500)
005-028-513000 Bank Fees	-	-	-	-
005-028-530411 Loan R23041 Principal	(30,858)	(31,950)	(33,082)	(34,254)
005-028-530412 Loan R23041 Interest	(29,034)	(24,288)	(23,156)	(21,984)
005-028-530421 Loan R23042 Principal	(381,063)	(391,846)	(402,935)	(414,336)
005-028-530422 Loan R23042 Interest	(277,972)	(224,798)	(213,709)	(202,308)
005-028-530442 Loan R23044 Principal	(57,985)	(59,062)	(60,161)	(61,278)
005-028-530443 Loan R23044 Interest	(23,751)	(22,674)	(21,575)	(20,458)
005-028-530450 Annual Loan Fees	(6,347)	(50,039)	(47,623)	(45,139)
005-028-530500 USDA Bond Principal	(72,077)	(74,780)	(78,736)	(46,675)
005-028-530501 USDA Bond Interest	(219,883)	(217,180)	(212,024)	(244,685)
700 Transfers	-	-	-	-
005-700-720028 Transfer to Sewer Debt	-	-	-	-
800 Contingency	-	-	(350,000)	(350,000)
005-900-999998 Contingency -Reserve forDebt/ Emer. Equip	-	-	(350,000)	(350,000)
900 Fund Balance Change	(78,825)	(56,342)	431,752	422,204
005-000-400100 Beginning Fund Balance	2,221,954	2,300,779	2,275,900	2,297,083
005-900-950002 Restricted for Sewer SDC	-	-	(572,079)	(548,218)
005-900-999999 Unappropriated Ending Balance	(2,300,779)	(2,357,121)	(1,272,069)	(1,326,661)
Grand Total	(0)	0	0	(0)

PROPOSED BUDGET FISCAL YEAR 2020-21

	Beginning Balance	Revenues	Expenses	Alloc/Transfer In	Alloc/Transfer Out	Contingency	Total Expenses	Ending Fund Balance	Total Appropriations
General Fund									
Revenues	895,228	1,753,496	-1,676,309	694,742	0	0		3,343,466	0
Personal Services			-698,057					-1,676,309	
Materials and Services			-41,925					-698,057	
Debt Service			-93,500					-41,925	
Capital Outlay								-93,500	
Contingency						-250,000		-250,000	
Total	895,228	1,753,496	-2,509,791	694,742	0	-250,000	-2,759,791	583,675	-\$3,343,466.00
Street Fund									
Revenues	689,490	564,822	0	0	0			1,254,312	
Personal Services			0		-77,468			-77,468	
Materials and Services			-139,003		-65,762			-204,765	
Capital Outlay			-227,000					-227,000	
Contingency			0			-200,000		-200,000	
Total	689,490	564,822	-366,003	0	-143,230	-200,000	-709,233	545,079	-\$1,254,312.00
Water Fund									
Revenues	980,891	2,478,360			-133,419			3,459,251	0
Personal Services			-103,528		-142,803			-133,419	
Materials and Services			-275,338					-246,331	
Debt Service			-2,500,000					-275,338	
Capital Outlay						-100,000		-2,500,000	
Contingency						-100,000		-100,000	
Total Combined Beginning Balance	980,891	2,478,360	-2,878,866	0	-276,222	-100,000	-3,255,088	204,163	-\$3,459,251.00
Sewer Fund									
Revenues	2,297,083	1,582,603			-129,115			3,879,686	
Personal Services			-280,400		-146,175			-129,115	
Materials and Services			-1,091,117					-426,575	
Debt Service			-8,000					-1,091,117	
Capital Outlay			0			-350,000		-8,000	
Contingency						-350,000		-350,000	
Total	2,297,083	1,582,603	-1,379,517	0	-275,290	-350,000	-2,004,807	1,874,879	-\$3,879,686.00
Total	4,862,692	6,379,281	-7,134,177	694,742	-694,742	-900,000	-8,728,919	3,207,796	-\$11,936,715.00

Total Resources

\$11,936,715.00

Total Requirements

\$11,936,715.00