



# City of Coburg

## Framework for Continued Progress

---

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

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

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

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

## Our Community

Community Safety, Economy, Livability & Engagement

## Our Natural Resources

Water, Trees & Hazard Mitigation

## Our Government

Organizational Health, Development & Effectiveness

## Our Utility Systems

Infrastructure Planning, Investment & Management

## Our Financial Resources

Financial Planning & Management

## I. Our Community

---

Community Safety, Economy,  
Livability & Engagement

### 1) Emergency Management & Response

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

#### FY2027 Actions

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

FY27 Priority = 2

### 2) Community Communication & Engagement Plan

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

#### FY2027 Actions

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

FY2027 Priority = 2

### 3) Code Compliance Review and Strategy

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

#### FY2027 Actions

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

FY2027 Priority = 3

### 4) Economic Support and Development Strategy

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

#### FY2027 Actions

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

FY2027 Priority = 1

## II. Our Natural Resources

---

Water, Trees &  
Hazard Mitigation

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

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

#### FY2027 Actions

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

FY2027 Priority = 2

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

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

The BLI analysis feeds into the transportation future planning needs of the City, culminating in the Transportation System Plan (TSP). Future growth and its impact on transportation,

water/wastewater infrastructure, public safety and parks systems all converge in the City's Comprehensive Plan, a state mandated long range planning tool that both Staff and the Planning Commission will be reviewing with the objective of prioritizing potential revisions and updates that it will recommend Council consider undertaking in future years.

#### FY2027 Actions

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

FY2027 Priority = 2

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

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

#### FY2027 Priority

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

FY2027 Priority = 3

### 4) Vegetation Management and Maintenance Plan

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

## FY2027 Actions

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

FY2027 Priority = 2

## III. Our Government

---

Organizational Health,  
Development & Effectiveness

### 1) Technology Assessment and Action Plan

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

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

#### FY2027 Actions

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

FY2027 Priority = 1

### 2) Codification of Ordinances

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

FY2027 Actions

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

FY2027 Priority = 2

### 3) Human Resources Assessment and Action Plan

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

FY2027 Actions

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

FY2027 Priority = 2

### 4) Strategic Planning

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

FY2027 Actions

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

FY2027 Priority = 3

## IV. Our Utility Systems

---

Infrastructure Planning,  
Investment & Management

### 1) Capital Improvements Plan (CIP)

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

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

#### FY2027 Actions

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

FY2027 Priority = 2

### 2) Wastewater Facility Plan

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

#### FY2027 Actions

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

FY2027 Priority = 3

### 3) Storm Water Master Plan

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

#### FY2027 Actions

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

FY2027 Priority = 2

### 4) Street Preservation and Improvement Strategy Plan

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

#### FY2027 Actions

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

FY2027 Priority = 1

## V. Our Financial Resources

---

Financial Planning  
& Management

### 1) Financial System Training and Utilization

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

#### FY2027 Actions

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

FY2027 Priority = 3

### 2) Debt Service Review and Strategy

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

#### FY2027 Actions

- Consider formal review of existing debt service by financial consultant

FY2027 Priority = 3

### 3) Financial Policies and Procedures Update

The current Financial Policies and Accounting Procedures document has recently been reviewed by the Finance/Audit committee and staff intends to incorporate their input and

recommendations into its review and updating of the document. The setting of minimum fund balance targets, a discussion of the benefits/implications of a Reserve Fund and the separation of Financial Policies (resolution of Council) from Accounting Procedures (internal) are some of the key issues of the update process.

#### FY2027 Actions

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

FY2027 Priority = 1

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

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

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

#### FY2027 Actions

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

FY2027 Priority = 1



# CITY OF COBURG

## FY 2026 Framework Actions

# FY27

### EMERGENCY MANAGEMENT & RESPONSE

	Status	Notes
1 Training and local use of Lane County Emergency notification system (Everbridge)	TBD	EM vacancy
2 BRIC Grant application for Water Storage seismic improvements and tree management/mitigation	N/A	FEMA suspended program
3 Design and "shovel ready" actions for Gas/Diesel fuel station at PW Operations facility	Done	Will pursue grant opportunities
4 Review of EOP and COOP	FY27	Fall of 2026
5 Tabletop with Lane County support at PW Ops EOC with hazmat "situation"	FY27	Fall of 2026

### COMMUNITY COMMUNICATION & ENGAGEMENT

6 Completion and launch of refreshed City website	Done	Content expanding
7 Coburg Creek Park Design Concepts survey (fall 2026)	FY27	Park/Tree in progress
8 Advisory Committee Assessment – Structure, scope, frequency, etc	???	Need Council direction
9 Expansion of videos for City Operations, programs activities + Mayor/Council	FY27	Building out plan/schedule for FY27

### CODE COMPLIANCE REVIEW & STRATEGY

10 Evaluate shared Code Compliance program with City of Harrisburg Police intergovernmental Agreement (IGA)	Done	Opportunity for FY28 contract
11 Assess ability of 0.5 FTE Police Technician position to manage intake/oversight of Citywide Code Compliance program	TBD	Funding priority discussion/direction
12 Develop Code Compliance document library for most common issues/violations	FY27	Several have been completed

### ECONOMIC SUPPORT & DEVELOPMENT STRATEGY

13 Develop IOOF renovations master plan/priority list to assist with grant funding evaluation, application and award	FY27	Meeting with IOOF in Feb to start convo
14 Conduct two business surveys to understand local services/support needs: Retail/Services (downtown), Light Industrial	FY27	Coordinate with Main Street
15 Continue to work on infrastructure planning/funding to support future water and wastewater capacity needs for Ravin Ventures property and other key industrial development lands	Ongoing	Water/Sewer extensions to site

### PARKS & OPEN SPACE MASTER PLAN REVIEW

16 Park and Tree Committee Master Plan "retreat" preliminarily scheduled for June or July of 2025	FY27	Committee interest, will schedule
17 Coburg Creek Park Community engagement process will involve the Park and Tree Committee and may integrate with the Master Plan review process.	FY27	Concept design underway. Community input May-June-July
18 Review and recommendations for the Draft Vegetation Management and Maintenance Plan will be an operational component of the Master Plan review process.	FY26	Some elements will begin in FY27

### LONG RANGE PLANNING - LAND USE & TRANSPORTATION

19 Prepare and submit grant application for Buildable Lands Inventory	Done	Project underway - BLI complete in fall
20 Complete implementation of statewide requirements for Climate Friendly & Equitable Communities parking reform, design standards, Senate Bill 1537, flood plain PICM, etc	Done	Zoning code updated - completed
21 Pursue funding opportunities for Transportation System Plan (TSP) Update	TBD	Likely in FY28-29
22 Project participation and oversight for STIP funded (City match) East/West Commuter Connector Feasibility Study	Done	Council agreement to defer project

### TREE MANAGEMENT & MAINTENANCE PLAN - PUBLIC/PRIVATE PROPERTY

23 Secure grant funding to develop Tree Management and Maintenance Plan	FY27	Application content complete - need right grant
24 Ensure existing City Arborist contracts meet FEMA requirements for reimbursement eligibility	FY26	Arborist Contract in progress

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

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