

RESOLUTION 2026-14

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

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

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

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

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

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

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

THE CITY OF COBURG RESOLVES AS FOLLOWS:

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

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

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

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

Section 3. This Resolution takes effect immediately upon approval.

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

Nancy Bell, Mayor

ATTEST: _____
Sammy L. Egbert, City Recorder