



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

Meeting Date	Staff Contact	Email
June 9, 2026	Adam Hanks, City Administrator	Adam.Hanks@coburgoregon.gov

SUMMARY AND REQUESTED COUNCIL ACTION

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

Suggested Motion

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

BACKGROUND

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

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

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

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

RECOMMENDATION

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

BUDGET / FINANCIAL IMPACT

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

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

PUBLIC INVOLVEMENT

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

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

NEXT STEPS

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

ATTACHMENTS

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