



AGENDA

BUDGET COMMITTEE MEETING

91136 N Willamette Street

541-682-7852 | coburgoregon.org

Tuesday, April 21, 2026 at 6:00 PM

CALL TO ORDER

ROLL CALL

WELCOME AND INTRODUCTIONS

CHAIR AND VICE CHAIR ELECTIONS

PUBLIC COMMENTS

COMMITTEE BUSINESS

- [1.](#) FY27 Proposed Budget Book
- [2.](#) Budget Committee - Reference Materials

BUDGET MESSAGE

ADJOURNMENT

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

CITY OF COBURG

ANNUAL BUDGET



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City Administrator

Budget Message & Overview

Fiscal Year 2026-27



April 21, 2026

Elected and Appointed Members of the Budget Committee,

I am again pleased and excited to share with you and the community the City of Coburg's Proposed Fiscal Year 2026-27 (FY27) Budget. While the City Council appoints the City Administrator as the Budget Officer, budget preparation is a collective effort among the City's leadership team, incorporating the operational and regulatory needs of each of the services and programs that the City provides to the community while recognizing and adjusting for inherent financial limitations.

In response to multiple prior year budget message concerns regarding declining fund balances in each of the City's four operating funds (General, Streets, Water, Wastewater), Staff and Council devoted significant time and energy to development of strategies and implementing actions to reverse these declines and move the City's finances towards a more sustainable level. The graphic below has been a reoccurring reminder in all financial discussions and decisions to ensure clarity of the top-level objective of moving the City's financial position from that of survivability to sustainability with a slightly aspirational but determined goal of financial resiliency in the future.



This proposed FY27 Budget contains a number of indicators of positive movement from survivability to sustainability, highlighted by:

- Staffing level maintained at FY26 level of 15.1 full-time equivalent (FTE) compared to the 2.5 FTE reduction required in the prior fiscal year (1.5 FTE in Police Dept and 1.0 FTE in Public Works)
- Fund balance stabilization across all funds and forward progress in the General Fund
- Funding for all projects identified in the Council adopted FY27-FY32 Capital Improvements Plan

This was accomplished in large part by a Council commitment to careful analysis of the core drivers of operational expenses and the funding mechanisms (revenue) devoted to ensuring those operational expenses provide the highest level of service possible to the community.

Revenue Enhancements

Soon after the adoption of the FY25 Budget (July, 2024), Mayor Bell created and Council unanimously concurred with the creation of a Revenue Options sub-committee made up of two City Councilors and Mayor Bell. Over the course of sixteen months, this sub-committee methodically stepped through its three phases of assigned tasks:

Phase one - Focused on the three utility funds and resulted in adjustments to water and wastewater rates as well as to the Transportation Utility Fee (TUF), a step to reverse the trend of annual declines in fund balances moving towards financial sustainability in Coburg's utility operations.

Phase two - Focused on revenue options for the general fund and resulted in the creation of a Parks and Open Space Fee of five dollars per month. This fee provides much needed revenue support (approx. \$35,000 annually) to services and assets highly valued and utilized by the community.

Phase three - Focused on a review of longer-term revenue options to improve the ability to adequately fund Public Safety (Police and Municipal Court) in the community, either through a service fee on utility bills similar to the Parks/Open Space fee or with a local option levy (a voter approved five year property tax). Their review and analysis culminated in a final set of recommendations to the full Council highlighted by a recommendation for the implementation of a \$20 per month public safety support fee, which was approved by Council in April of 2026 (last week). This results in approximately \$200,000 of additional general fund revenues annually, addressing the limited increases in annual revenue from property taxes.

While undoubtably impactful to the community, this new revenue is a significant factor in the ability for this proposed budget to maintain all services at the current level of service that the community and Mayor and Council desire and expect.

For context, the following was noted in the FY25 Budget Message:

Without question, additional revenue is required to maintain the current levels of service being provided by the City. The short and long-term needs of each of the Funds are different, as are the severity of the need for revenue enhancements.

The following was highlighted (along with a re-print of the FY25 message above) in the FY26 Budget Message:

A majority of cities in Oregon are facing similar financial challenges with expenses rising much higher than revenues. Residents and businesses of Coburg should be assured that the Coburg City Council has and continues to meet this situation head on and that can be seen in the fund balance projections for three of the City's four funds in the proposed FY26 Budget. The General Fund is the lone exception with a continued fund balance reduction even with the inclusion of a proposed, but not yet Council approved new Parks and Open Space Fee.

The following overview is peppered with examples of the improvements to the City's overall financial condition and verifies that Council understood and took action on the financial concerns summarized in the prior year budget message statements above.

Expenditure Adjustments

Concurrent with the revenue exploration and implementation, City Council and staff continue to seek out operational efficiencies, partnerships and regionalization opportunities to provide the existing high level of service at the lowest costs possible.

- Restructuring of the Finance functions within Administration resulting in increased leverage of technology, operational efficiency and reduction of staffing and consulting expenditures from prior year.
- Expansion and formalization of regional law enforcement partnerships for officer training, equipment, fleet and technology procurement, use and support.
- Restructuring of Building Program Services contract with the City of Cottage Grove to better align with existing development activity levels, representing a cost reduction of between \$20,000 and \$40,000 annual depending on activity levels.
- Continued pursuit of external (federal appropriations, grants, forgivable loans, etc) funding for high priority local projects, needed Infrastructure and land use master planning.

Constraints on Future Needs – Progress Report

The above summarized revenue and expenditure efforts are impactful, continue the course towards greater financial stability and lay the groundwork to develop plans to ensure adequate funding is available for critical long-term needs of the City and the community. Below are highlighted needs that were noted as unfunded in the FY26 Budget Message that have been updated to reflect the ability to methodically organize and fund these critically important projects and operational needs.

FY26 Noted Items include:

- Police Department staffing to restore operations to a four sworn officer program
 - **FY27 Update** - Tentatively identified in the FY29 projected budget
- Updated Rate Modeling consulting for both Water and Wastewater charges for service to ensure rates are structured to equitably address operations/maintenance, repair, improvement and growth-related components of the costs associated with each utility.
 - **FY27 Update** – Consultant scope of work in development to address over three-year period
- Urban Renewal Agency consulting to address the upcoming completion of the URA’s financial commitment to the wastewater fund debt obligations.
 - **FY27 Update** – Funded in FY26 URA Budget, scope of work/schedule in development to be completed by June 30, 2026
- Fleet replacement plan and funding for the Police Department
 - **FY27 Update** – Vehicle replacement in proposed FY27 Budget and FY29 Projected Budget
- Significant capital projects in both the water and wastewater funds for existing and growth-related infrastructure needs, as well as capital projects necessary for City Hall (ADA, HVAC, Interior)
 - **FY27 Update** – Engineering/Design for City Hall ADA in FY28 and construction in FY29 Projected Budgets
 - HVAC in FY30 Projected Budget

Summary

On behalf of the City's management team and the entire sixteen member dedicated staff, I am pleased to present the following proposed FY27 Budget that provides the financial resources necessary to continue to support the identified goals and objectives formally adopted by Council in March of 2026 titled "City of Coburg Framework for Continued Progress", as well as to meet the myriad of regulatory requirements that are a part of providing the range of services within the organization's purview.

While financial challenges remain, continued leadership and decision-making by Council, high level implementation and management by City staff and the support and participation of the community through advisory committees, ad-hoc committees and general engagement and volunteerism collectively place Coburg in a position to meet the needs and desires of this community and continue on the journey to financial resiliency.



BUDGET OVERVIEW

This budget message is intended to provide a clear overview of each of the four Funds, as well as to convey the value the community is receiving for the funds that are invested in the City through property taxes, utility bills, and a number of other fees and charges that the City collects, manages and utilizes to fund its operations.

It is important to also communicate the underlying assumptions that were made to develop the budget, as well as clarifying what a budget is, how it is utilized both legally and operationally and why it is such an important tool for Council, staff and the community.

WHAT IS A BUDGET?

At their core, budgets are financial forecasts at a moment in time, based on both facts and estimations taken from prior experience (previous budgets, operational history) along with knowledge of current and future financial commitments (debt payments, regulatory requirements, etc) and an understanding of the financial implications of current and future policies, infrastructure and programs/activities adopted and directed by Council.

HOW IS THE BUDGET USED?

The budget process concludes with the approval of appropriations, which is the maximum spending authority given by the Council to staff. Staff utilizes the appropriation levels to manage and schedule their resources to maximize what can be accomplished within the budget cycle. Monthly financial reports are generated and distributed to both Council and staff and are tools to evaluate financial performance against the approved appropriations (spending authority).

Because the budget is a forecasting document and many internal and external variables exist, it is not uncommon for Staff to identify necessary adjustments to the budget during the year and will then bring a proposed supplemental budget to Council for their review and decision. This can be caused by much higher project costs than originally anticipated, a new funding opportunity arose that allows the City to accomplish a project or operate a program at a higher level than originally expected (grants) or a number of other situations that can arise throughout the budget cycle.

The multi-year forecasting component of this budget enables the Budget Committee, Council and Staff to identify early warning signs or other trends that wouldn't be possible with the minimum annual only process. This multi-year forecast is the source of a number of significant concerns that will be raised in the Fund overviews and throughout the Budget Committee and Council meeting process and will carry forward with Council throughout the upcoming year.

WHAT ASSUMPTIONS WERE USED TO DEVELOP THE BUDGET?

Many elements of the operation of a municipal government are consistent over time and increases in expenses can be estimated with a fairly high degree of accuracy. The following are some of the major

assumptions that were incorporated into the proposed budget and will be discussed in more detail within the presentations

- ❖ Wage Adjustment of 2.55% (CPI-U)
- ❖ Healthcare - Increase of 12%
- ❖ PERS Rate – Flat for FY27 (issued as two year fixed rates – expected to increase for FY28 and FY29)
- ❖ General liability, property and vehicle insurance - Increase of 13%
- ❖ Workers Compensation Insurance – Increase of 25%
- ❖ Infrastructure Projects - increases of 10% per year from last engineers estimate
- ❖ Electric Utility charges - Increase of 10%
- ❖ Property Tax Revenue – Increase of 3.8% (limited by Measure 5/Measure 50)

HOW IS THE BUDGET ORGANIZED?

All budget presentations contain six columns:

- ❖ **FY 25** – Audit verified revenues and expenditures for Fiscal Year 2024-25
- ❖ **FY 26** - End of Year Estimates for Fiscal Year 2025-26
- ❖ **FY 27** - Proposed Budget for Fiscal Year 2026-27
- ❖ **FY28, FY29, FY30** - Projected Budgets for Fiscal Years 2027-28, 2028-29 and 2029-30

The proposed budget contains two Citywide summaries, four individual fund summaries and two department summaries.

Citywide Summaries - One displays total revenue and fund balances for each of the four funds, with expenses for each of the eight Departments along with transfers and contingencies. The other displays all resources (revenues) and their uses (expenses) by major type/category.

Fund Summaries – Provides a breakdown of all revenues by type category along with all expenditures sub-categorized with Personnel Services, Materials & Services and Capital Outlay for each of the Department expenses that reside within the particular Fund.

Department Summaries – Summarizes both the Administration and Public Works Departments expenses that are allocated across all four budgetary funds to provide a clear understanding of the total expenditures for each Department.

Also included in the proposed budget are a number of documents that drive the development of the budget, including the Council adopted Framework and Objectives for FY26 (and beyond) and Capital Improvements Plan, as well as the City's operational and governance organizational charts, department narratives and the proposed updated salary schedule that incorporates the noted CPI wage adjustment.

WHAT ARE THE MAJOR COST DRIVERS OF THIS BUDGET?

The City of Coburg, like nearly every municipal government, has two primary and critically important cost drivers; its staff and capital projects.

Staff

Total staff costs in the proposed budget are \$2,284,470, an overall 1.5 percent increase over FY25. This includes the following

- Proposed cost of living wage adjustment of 2.55% based on the Consumer Price Index (CPI-U)
- Half-year (Jan 1) of step increases consistent with the salary schedule.
- 18% increase in PERS two year rate from FY26 – no increase for FY27 (blended between Tier I, II and OPSRP)
- 12% Healthcare premium increase
- 15.1 FTE count – unchanged from FY26
- 0.3 FTE in Public Works Seasonal/temp staffing

Staff are the heartbeat of the organization and are responsible for the day-to-day operation of many different and increasingly technical operations that residents and businesses rely on for their safety, comfort and quality of life. In addition to day-to-day operations, staff support the Council and its advisory committees in their policy setting and overall governing decision making. The synergy and collaboration between staff and Council is evidenced at a high level with the Framework for Continued Progress document originally approved by Council in March of 2024 and reviewed and updated each year, which organizes and guides the work of staff to support and actualize the collective direction from Council.

Operations

While common to use for general reference, the overall budget of the City is not the singular number in understanding financial health or size of the organization. The overall budget of just over \$12.5 million for FY27 includes fund balances, contingency, multi-year carry forward of restricted systems development charge funds and capital project funds.

While all necessary and critical components of a budget and to ensure the City is financially stable, it is also important to recognize and be familiar with the City's operational budget, which represents the expenditures necessary to carry out the day-to-day tasks in maintaining the services and programs the City operates.

It is worth noting that the City operates a water treatment and distribution system, a wastewater collections and treatment system, a transportation network, a public safety program (Police & Municipal Court), a land use, development and building program, a five-park open space system and a stormwater system. This is done with a staff of sixteen individuals (15.1 FTE) and an operating budget of just over \$3.5 million (\$3,534,070).

General Fund	FTE
Administration	1.5
Court	1
Planning	0.7
Police	3.5
Public Works (Parks)	0.6
Total	7.3
Street Fund	
Administration	1
Public Works	1.05
Total	2.05
Water Fund	
Administration	1.2
Public Works	1.35
Total	2.55
Wastewater Fund	
Administration	1.2
Public Works	2
Total	3.2
CITYWIDE TOTAL	15.1

Capital Projects

Infrastructure maintenance, improvement and replacement is a foundational responsibility of a municipal government and has been an active area for the City over the past four to five years.

Water Fund - Projects continue in the Water Fund due primarily to the continued use of a significant water system improvement loan obtained in 2019 from the Oregon Health Authority (loan is managed by Business Oregon), including a recent Council approved increase of \$1 million in the loan amount to ensure the ability to construct the Stallings Transmission line connecting the currently in construction Stallings supply well to the City's water distribution system.

The now \$6.6 million loan will be fully utilized within the FY27 timeframe where the loan will convert to annual debt service in the FY28 budget. It is worth noting that the prior existing debt service in the Water Fund is scheduled for final payment in June of FY26, making FY27 a unique year of no debt service in the fund. Future capital projects in the Water Fund will temporarily taper off while additional infrastructure needs are assessed and further funding identified.

General Fund - Capital projects are planned in the General Fund for FY28 and FY29 for the phased build out of the new neighborhood park in the Coburg Creek subdivision area. Several City Hall facility small capital projects are also planned over the next several fiscal years.

Street Fund - A number of capital projects identified in both the proposed and projected budget years that are dependent on grant and other external funding. If external funding is not secured, the appropriated expenditures will not be incurred.

Wastewater – A large customer collections system tank is the primary capital project identified in the FY28 projected budget. It is likely that an update to the Wastewater Facilities Master Plan will be undertaken in the next 12-36 months to aid in developing an updated twenty-year project plan for this facility and the associated collections system as the system has now been in place and in use for over twelve years.

FUND OVERVIEWS

Each of the Fund Overviews are organized in the following format:

- ❖ Operational Responsibilities
- ❖ Major Revenue Streams
- ❖ Major Expenditures
- ❖ Assessment of Financial Stability and Sustainability

GENERAL FUND

This Fund, as its name conveys, contains the functions that are general governmental services provided to the community. Most municipal governments have very similar, but not identical, services within their General Fund.

Operational Responsibilities: Overall administration of the organization, which includes all financial, legal and document recording/archiving, land use planning and economic development. A significant and critically important function of general government is public safety, with the Coburg Police Department and the Coburg

Municipal Court both being operated within the organizational structure rather than being contracted/out sourced.

Major Revenue Streams: Property taxes are the primary revenue source for general government operations representing nearly 50% of total revenue and are highly cyclical in nature, with the majority of the revenue coming to the City in November and December. This requires that careful attention is paid to cash management throughout the year. Other revenue streams include franchise fees, fines and fees, local share of state revenues, a Parks and Open Space fee and development/construction related permit revenue.

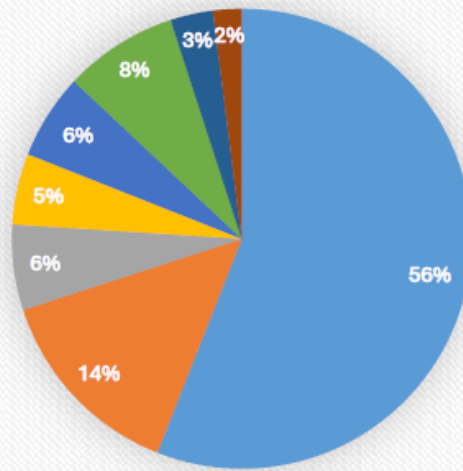
Included in the revenue streams for FY27 is a Public Safety Support Fee, estimated to generate \$200,000 in annual revenue. This fee was reviewed and recommended by the Revenue Options Sub-Committee and approved by Council in April of 2026 and is effective as of July 1, 2026. This revenue provides dedicated funding for public safety in Coburg and addresses the growing gap between measure 5 and measure 50 related limitations in property tax revenue growth and the expenses necessary to maintain the existing level of public safety services.

The proposed budget does not forecast significant increases in any of the existing revenue types but did forecast lower development/construction related permit revenue compared to both the FY25 and FY26 budgets and will likely follow a similar trendline this upcoming fiscal year.

See below for a breakdown of General Fund revenues over the most recent three-year period along with the FY27 Proposed. The final total provides an “apples to apples” comparison with the variable revenue of grant funds removed.

General Fund Revenues	FY24	FY25	EOY est FY26	(proposed) FY27
Taxes and Assessments	\$ 978,521	\$ 1,047,451	\$ 1,074,000	\$ 1,104,798
Intergovernmental	\$ 85,249	\$ 42,465	\$ 47,000	\$ 49,000
Franchise Fees	\$ 255,240	\$ 274,994	\$ 289,500	\$ 305,500
Licenses, Permits & Fees	\$ 144,496	\$ 90,998	\$ 45,000	\$ 56,500
Fines and Forfeitures	\$ 81,836	\$ 104,467	\$ 145,000	\$ 136,500
Investment Revenue	\$ 13,714	\$ 1,522	\$ 9,500	\$ 8,500
Grants and Donations	\$ 261,067	\$ 173,686	\$ 43,000	\$ 25,000
Charges for Services	\$ 89,083	\$ 90,906	\$ 129,500	\$ 308,500
Charges for Services -SDC	\$ 138,439	\$ 85,967	\$ 10,000	\$ 35,000
Other Revenue	\$ 12,872	\$ 9,547	\$ 10,000	\$ 11,000
TOTAL REVENUE	\$ 2,060,517	\$ 1,922,003	\$ 1,802,500	\$ 2,040,298
TOTAL REVENUE - Grant Adjusted	\$ 1,799,450	\$ 1,748,317	\$ 1,759,500	\$ 2,015,298

General Fund Revenues



■ Property Taxes ■ Franchise Fees ■ Muni Court Fines/Fees ■ Development Fees
■ Charges For Services ■ Transfer Funds ■ Harrisburg PD IGA ■ Misc

Revenue Type	Approx Annual	% of Total
Property Taxes	1,100,000	56%
Franchise Fees	280,000	14%
Muni Court Fines/Fees	120,000	6%
Development Fees	100,000	5%
Charges For Services	120,000	6%
Transfer Funds	150,000	8%
Harrisburg PD IGA	65,000	3%
Misc	35,000	2%
TOTALS	1,970,000	100%

Major Expenditures: Staff costs are the overwhelming cost driver in the General Fund with 7.3 of the 15.1 total full-time equivalent staff positions within the City being allocated to the General Fund. See below for both Personnel Services and overall Department/Program expenditures in total and as a percentage of the General Fund as a whole.

Personnel Expense by Department				%
	FY25	FY26	FY27	of GF
Police	\$ 623,212	\$ 575,300	\$ 640,470	53%
Administration	\$ 307,961	\$ 276,200	\$ 243,270	20%
Parks	\$ 96,136	\$ 63,700	\$ 89,800	7%
Planning	\$ 60,408	\$ 92,000	\$ 85,070	7%
Municipal Court	\$ 129,026	\$ 141,200	\$ 141,110	12%
TOTAL GF	\$ 1,216,743	\$1,148,400	\$ 1,199,720	

Total Expense by Department				%
	FY25	FY26	FY27	of GF
Police	\$ 764,684	\$ 688,000	\$ 802,470	41%
Administration	\$ 518,169	\$ 545,200	\$ 497,270	25%
Municipal Court	\$ 157,854	\$ 178,700	\$ 187,110	10%
Facilities	\$ 104,921	\$ 130,000	\$ 126,000	6%
Parks	\$ 455,014	\$ 97,200	\$ 139,800	7%
Planning	\$ 182,680	\$ 182,000	\$ 139,370	7%
Economic Dev	\$ 44,626	\$ 42,000	\$ 44,000	2%
Debt Service	\$ 29,250	\$ 28,800	\$ 28,350	1%
TOTAL GF	\$ 2,257,198	\$ 1,891,900	\$ 1,964,370	

Assessment of Financial Stability and Sustainability: With the upcoming additional revenue from the Public Safety Support Fee and the completion of the Pavilion Park (now Laura Park at the Pavilion) project, the General Fund has stabilized and is able to fund current service levels. The planned implementation of the additional Council approved recommendations from the Revenue Options Sub-Committee will augment, at a much lower and more variable level, the revenues within the General Fund. The upcoming dissolution of the Coburg Urban Renewal Agency will provide additional property tax revenue to the General Fund anticipated in the FY31 time horizon.

STREET FUND

This Fund is a special governmental fund and is separated from the General Fund because its historically primary funding source is state revenue sharing for transportation specific uses, most commonly known as the “gas tax”.

Operational Responsibilities:

The Street Fund is responsible for the operations and maintenance of the City’s transportation system, which includes streets, sidewalks, storm drainage and unimproved right of way maintenance. Additionally, the fund must generate sufficient revenues to implement capital projects that improve the quality and usability of the transportation system, most notably the vehicle travel lanes within the local street system.

Major Revenue Streams: This Fund receives similar levels of revenue from three sources; State Gas Tax (20%), local Gas Tax (31%) and a local Transportation Utility Fee or TUF (28%). These revenues are utilized for both operations and maintenance as well as supporting capital projects as available. Other revenues have derived from successful grant funding opportunities and make up the bulk of overall capital project funding.

Phase three of the work of the Council’s Revenue Options Sub-Committee include analysis of the potential inclusion of diesel fuel to the City’s existing local gas tax. In its final recommendations to Council, this potential tax was not recommended as the focus was placed on the General Fund revenue

needs as a higher priority. If proposed and approved by Council in FY27 or future years, the tax proposal would be put forward as a ballot measure in an upcoming election cycle.

Major Expenditures: Capital Projects make up the majority of the total expenditures proposed for the upcoming fiscal year, with 2.05 FTE in staffing costs and operational materials and services making up the remainder of the primary expenditures. As grant funds get utilized with current and committed, near term projects, capital project expenditures are reduced into the future projected years until such time that additional external funding can be identified and secured. While the adopted CIP identifies a long list of projects to be completed in each of the next ten plus years, operations and maintenance expenses utilize the majority of the operational revenues leaving capital projects to be limited to grant funded opportunities. Staff will be developing an updated Capital projects strategy for Council to consider in its FY27 review of the citywide Capital Improvements Plan.

Assessment of Financial Stability and Sustainability:

Similarly with the General Fund, the Street Fund is able to maintain its operational service levels for the upcoming year but faces declining fund balances for both operations and capital project funding in the coming years. Additional revenues will be needed to enable the completion of important capital improvement projects in order to also provide consistent levels of maintenance and operations service levels.

WATER FUND

This fund is an enterprise fund, meaning that it operates as its own dedicated “business” within the umbrella of the City organization and budget. The fund must rely on charges for services (rates and fees) that are directly connected to the operations, maintenance and capital projects of the water system.

Operational Responsibilities:

The City’s water system consists of two existing wells and one under construction well (estimated completion August of 2026) to provide the water supply to its residents and businesses. The groundwater must be treated, stored and distributed throughout the eight to nine miles of pipe the City has installed and maintains. Operation of this system requires State of Oregon certifications that are held by the Public Works Director. Regular water sampling and testing are conducted throughout the year, and a compliance report is issued to all water customers each spring. A total of 2.55 FTE are allocated and funded in the Water Fund.

A component of operations is data collection for monthly billings. Meter readings are done with a combination of automated/signal readings and manual readings. Water Department staff also assist with late bill “door hanger” and service connection/disconnection requests as well as water meter installation for new development.

Major Revenue Streams: As noted above, the predominant source of revenue is through monthly bills to water customers based on a Council approved rate methodology. Revenues were augmented mid-year (February 2026) with a 3.3% rate increase (based on the ENR construction cost index) which has provided

encouraging results to the slowly declining fund balance. Customer growth plays a role in revenue as does weather which influences the volume of water sold for irrigation purposes, primarily in mid to late summer.

The Water Fund has been regularly drawing down on a now \$6.6 million loan through the Oregon Health Authority for a number of significant capital projects and drawdowns are expected to continue through this coming fiscal year with the final funds being expended in this proposed FY27 Budget. At that point, exact annual debt service payment amounts will be known, and repayment will begin in FY28, along with a one-time accrued interest payment. It is worth noting that the prior water fund debt service will be paid in full in the current fiscal year with the Water Fund having no debt service in FY27 between the prior and upcoming debt service.

Major Expenditures:

Capital projects have dominated the Water Fund for the past three to four years and continue to do so in the upcoming year with an expectation of utilizing the remaining water loan balance noted above. This completes the major investments in Coburg's water system for additional water supply and improved efficiency and delivery of water to all customers in the system. Capital project spending is curtailed significantly in the projected budget years of FY27 and FY28 as funding sources will again need to be pursued and balanced against the Fund's ability to support additional debt service.

Assessment of Financial Stability and Sustainability:

The Water Fund is currently the most stable of the four Funds. However, with the completion of the utilization of the water loan funds for needed capital projects, the fund will experience a reduction in fund balance and a need to generate additional operating revenues along with evaluating and pursuing a follow up round of external funding for future capital project needs, including future additional water supply and storage which are both high-cost endeavors.

WASTEWATER FUND

Also known as the Sewer Fund, this enterprise fund also operates as its own "business" within the City umbrella and is the most infrastructure intensive system that Staff manages and is responsible for. Significant and highly technical infrastructure results in higher cost of operations, management, maintenance, improvement and replacement than with other systems.

Operational Responsibilities: The City owns, and staff manages, what is called a STEP system + biodigester wastewater collections and treatment system, which is a far less common type of system among municipal wastewater systems. The STEP (Septic Tank Effluent Pumping) system includes over 600 individual septic tanks located on the property of each customer but owned and managed by the City. Septic tanks collect solids that are pumped and transported to the regional processing facility while the liquids pump from the tanks to the collection system that delivers the liquids to the treatment plant where a highly technical and regulated treatment process cleans the water to the legally allowed discharge level.

Operation of this system requires State of Oregon certifications that are held by the Public Works Director and the Public Works Wastewater Plant Operator. Critical daily sampling and both in-house and third-party testing is conducted to ensure proper process operation and regulatory compliance. Both the treatment plant and STEP collection system require a high level of monitoring and maintenance to ensure proper system operation and maximum life cycle utilization of the infrastructure.

Major Revenue Streams: Customer charges for service is the predominant revenue source for this fund. The Coburg Urban Renewal Agency (URA) provides additional source of revenue. The URA was created and implemented to support the original debt service from the 2008 completion of the STEP system and Treatment Plant and contributed \$500,000 in FY26 to the annual debt service of approximately \$900,000 per year.

The remaining \$400,000 of debt service is paid from customer monthly billings based on a Council adopted rate methodology, which received a mid-year (February 2026) rate increase of 6.3%. With an anticipated charges for service revenue of \$1,070,000, approximately \$600,000 of revenue must fund the operations and maintenance of the system as well as fund current and future capital project expenses.

Major Expenditures: Debt service (\$900,000) is a major cost driver, along with over \$500,000 in staffing of 3.2 FTE and operational maintenance costs, including nearly \$50,000 in energy costs alone.

Assessment of Financial Stability and Sustainability: Carryforward fund balances have been declining annually over a number of years, which will need to be abated and reversed in the coming years to be able to even consider the potential for the needed capital project funding on the three-to-five-year horizon. The recent 6.3% rate increase will assist in stemming the fund balance declines but will not alone address long-term fund balance needs which will need to be formally addressed prior to the dissolution of the URA three fiscal years from now. A consultant led review and analysis of the planned URA dissolution is funded and planned within the existing fiscal year.

SUMMARY

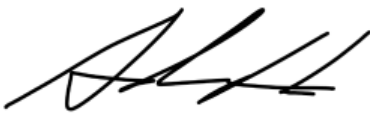
The finances of the City of Coburg remain stable for the upcoming fiscal year and indicate forward movement towards financial sustainability. Staffing levels are adequate to maintain the regulatory service levels of our various operations. Review and direction on discretionary services provided by the City will need to continue to occur to ensure the ability to operate into the future years with the existing staffing levels until future development activity drives the need to reassess staffing needs.

The City's current financial position exists largely due to steps taken by Council in FY25 and FY26, as the new revenue, along with strategic reductions in staffing (2.5 FTE overall) and operational efficiencies, have provided much-needed changes in the trajectory of the balances of each of the four funds. The identification of financial uncertainty in future years is not a new topic for Staff, the Budget Committee or Council and should not be taken as an insurmountable situation to continue to address and improve over time.

The development of a capital project funding strategy for necessary infrastructure improvement continues to be critically important and aids in efforts in securing external funding opportunities that have the highest probability of success. It will be critical for staff and Council to prioritize the twenty objectives in the Framework for Continued Progress document adopted in March of 2026 and focus on those objectives that address financial planning and strategies that support the areas of needed improvement within this proposed budget.

The statement below was the final note in both the FY25 and FY26 Budget Message and remains true and valid so I will end with it again this year.

The City's management team is keenly aware of the current financial condition and is committed to supporting Council and the community in making the decisions necessary to move forward from the current status of existing financial stability to that of financial sustainability with a longer-term target of financial resiliency.



Adam Hanks,
City Administrator

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City of Coburg

Fund & Department

City Wide

FY 2027 Budget

	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
General Fund	2,257,198	1,891,900	2,014,370	-	-	2,186,730	2,476,664	2,492,726
Street Fund	1,347,422	901,001	1,056,841	-	-	890,427	857,272	2,124,581
Water Fund	1,112,734	1,714,950	1,751,010	-	-	1,803,550	1,442,027	1,603,680
Sewer Fund	1,704,550	1,519,706	1,863,033	-	-	2,359,620	2,137,128	1,916,601
Unappropriated Ending Fund Balance	5,115,012	5,454,955	5,991,499	-	-	5,170,390	4,997,164	5,129,461
Total	11,536,916	11,482,512	12,676,753	-	-	12,410,717	11,910,256	13,267,049
Administration Department	798,136	874,750	943,770	-	-	981,521	1,020,782	1,061,613
Facility Management Department	104,921	130,000	126,000	-	-	135,440	180,058	224,860
Planning Department	182,680	182,000	139,370	-	-	144,945	144,945	150,743
Police Department	764,684	688,000	802,470	-	-	821,378	982,077	1,011,538
Municipal Court	157,854	178,700	187,110	-	-	194,194	201,550	209,188
Economic Development	44,626	42,000	44,000	-	-	45,320	46,680	48,080
Parks Department	455,014	97,200	139,800	-	-	195,392	251,208	157,256
Public Works Department	2,655,733	2,555,100	2,591,550	-	-	2,593,700	2,145,248	3,336,658
Non Operating	1,133,256	1,129,807	1,041,184	-	-	1,454,937	1,263,370	1,256,619
Transfers Out	125,000	150,000	170,000	-	-	123,500	127,175	131,034
Contingencies	-	-	500,000	-	-	550,000	550,000	550,000
Unappropriated Ending Fund Balance	5,115,012	5,454,955	5,991,499	-	-	5,170,390	4,997,164	5,129,461
Total	11,536,916	11,482,512	12,676,753	-	-	12,410,717	11,910,256	13,267,049



City of Coburg

Resources and Uses

City Wide

FY 2027 Budget

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Adopted	Projected Budget	Projected Budget
Revenues:						
Taxes and Assessments	1,211,913	1,244,000	1,277,798	-	1,338,228	1,401,575
Intergovernmental	559,775	662,000	664,000	-	668,920	679,207
Franchise Fees	274,994	289,500	305,500	-	320,775	336,814
Licenses, Permits & Fees	90,998	45,000	56,500	-	59,325	62,291
Fines and Forfeitures	104,467	145,000	136,500	-	143,325	150,491
Investment Revenue	85,698	132,500	123,500	-	124,545	125,681
Grants and Donations	423,686	43,000	275,000	-	375,000	250,000
Charges for Services	2,179,041	2,536,500	2,843,000	-	3,056,690	3,296,051
Charges for Services -SDC	450,263	102,000	152,000	-	190,480	196,929
Other Revenue	22,606	18,000	18,000	-	18,430	18,871
Total Revenue	5,403,441	5,217,500	5,851,798	-	6,295,718	6,512,691
Budgetary Resources:						
Working Capital Carryover	5,754,672	5,115,012	5,454,955	-	5,991,499	5,270,390
Bond Proceeds	253,803	1,000,000	1,200,000	-	-	-
Transfer In	125,000	150,000	170,000	-	123,500	127,175
Total Budgetary Sources	6,133,475	6,265,012	6,824,955	-	6,114,999	5,397,565
Total Resources	11,536,916	11,482,512	12,676,753	-	12,410,717	11,910,256



City of Coburg

Budgetary Funds

General Fund

FY 2026 Budget

	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Revenues:								
Taxes and Assessments	1,047,451	1,074,000	1,104,798			1,160,038	1,218,040	1,278,942
Intergovernmental	42,465	47,000	49,000			50,470	51,984	53,544
Franchise Fees	274,994	289,500	305,500			320,775	336,814	353,654
Licenses, Permits & Fees	90,998	45,000	56,500			59,325	62,291	65,406
Fines and Forfeitures	104,467	145,000	136,500			143,325	150,491	158,016
Investment Revenue	1,522	9,500	8,500			8,755	9,018	9,288
Grants and Donations	173,686	43,000	25,000			-	-	-
Charges for Services	90,906	129,500	308,500			317,755	327,288	337,106
Charges for Services -SDC	85,967	10,000	35,000			36,750	38,588	40,517
Other Revenue	9,547	10,000	11,000			11,220	11,444	11,673
Total Revenue	1,922,003	1,802,500	2,040,298	-	-	2,108,413	2,205,957	2,308,146
Budgetary Sources:								
Working Capital Carryover	403,719	193,524	254,124			450,052	595,235	451,703
Loan Proceeds	-	-	-			-	-	-
Transfer In	125,000	150,000	170,000			123,500	127,175	131,034
Total Budgetary Sources	528,719	343,524	424,124	-	-	573,552	722,410	582,736
Total Sources	2,450,722	2,146,024	2,464,422	-	-	2,681,965	2,928,367	2,890,882
Expenditures								
Administration Department - Personnel Services	307,961	276,200	243,270			253,001	263,121	273,646
Administration Department - Materials & Services	210,208	269,000	254,000			264,160	274,726	285,715
Total Administration	518,169	545,200	497,270	-	-	517,161	537,847	559,361
Facility Management Department - Materials & Services	89,921	110,000	111,000			115,440	120,058	124,860
Facility Management Department - Capital Outlay	15,000	20,000	15,000			20,000	60,000	100,000
Total Facility	104,921	130,000	126,000	-	-	135,440	180,058	224,860
Public Works - Personnel Services	-	-	-			-	-	-
Public Works - Material & Services	-	-	-			-	-	-
Total Public Works	-	-	-	-	-	-	-	-
Planning Department - Personnel Services	60,408	92,000	85,070			88,473	88,473	92,012
Planning Department - Material & Services	122,272	90,000	54,300			56,472	56,472	58,731
Total Planning	182,680	182,000	139,370	-	-	144,945	144,945	150,743
Police Department - Personnel Services	623,212	575,300	640,470			678,898	808,898	857,432
Police Department - Material & Services	141,472	112,700	137,000			142,480	148,179	154,106
Police Department - Capital Outlay	-	-	25,000			-	25,000	-
Total Police	764,684	688,000	802,470	-	-	821,378	982,077	1,011,538
Municipal Court - Personnel Services	129,026	141,200	147,110			152,994	159,114	165,400
Municipal Court - Material & Services	28,828	37,500	40,000			41,200	42,436	43,300
Total Municipal Court	157,854	178,700	187,110	-	-	194,194	201,550	209,700

Economic Development - Personnel Services	-	-	-	-	-	-	-
Economic Development - Material & Services	44,626	42,000	44,000		45,320	46,680	48,080
Total Economic Development	44,626	42,000	44,000	-	45,320	46,680	48,080
Park - Personnel Services (PW Staff)	96,136	63,700	89,800		93,392	97,128	101,013
Park - Material & Services	29,702	16,500	50,000		52,000	54,080	56,243
Park - Capital Outlay	329,176	17,000	-		50,000	100,000	-
Total Park	455,014	97,200	139,800	-	195,392	251,208	157,256
Debt Service:							
Principal	15,000	15,000	15,000		20,000	20,000	20,000
Interest	14,250	13,800	13,350		12,900	12,300	11,700
Total Debt Service	29,250	28,800	28,350	-	32,900	32,300	31,700
Total Expenditures	2,257,198	1,891,900	1,964,370	-	2,086,730	2,376,664	2,392,726
Budgetary Requirements							
Transfers Out	-	-	-		-	-	-
Contingencies	-	-	50,000		100,000	100,000	100,000
Unappropriated Ending Fund Balance	193,524	254,124	450,052		495,235	451,703	398,157
Total Budgetary Requirements	193,524	254,124	500,052	-	595,235	551,703	498,157
Total Uses by Classification	2,450,722	2,146,024	2,464,422	-	2,681,965	2,928,367	2,890,882



City of Coburg

Budgetary Funds

Street Fund

FY 2026 Budget

	FY 2025	FY 2026	FY 2027		FY 2028	FY 2029	FY 2030	
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Revenues:								
Taxes and Assessments	150,209	170,000	170,000			175,100	180,353	185,764
Intergovernmental	117,310	115,000	115,000			118,450	122,004	125,664
Investment Revenue	5,025	23,000	22,000			20,000	18,000	16,000
Grants and Donations	250,000	-	250,000			250,000	250,000	1,500,000
Charges for Services	167,103	195,000	200,000			206,000	212,180	218,545
Charges for Services -SDC	104,771	6,000	26,000			60,000	61,800	63,654
Other Revenue	1,062	-	-			-	-	-
Total Revenue	795,480	509,000	783,000	-	-	829,550	844,337	2,109,627
Budgetary Sources:								
Working Capital Carryover	1,443,651	891,709	499,708			225,867	164,990	152,055
Loan Proceeds	-	-	-			-	-	-
Transfer In	-	-	-			-	-	-
Total Budgetary Sources	1,443,651	891,709	499,708	-	-	225,867	164,990	152,055
Total Sources	2,239,131	1,400,709	1,282,708	-	-	1,055,417	1,009,327	2,261,682
Expenditures								
Administration Department - Personnel Services	87,172	97,800	133,820			139,173	144,740	150,529
Administration Department - Material & Services	149	-	-			-	-	-
Total Administration	87,321	97,800	133,820	-	-	139,173	144,740	150,529
Public Works - Personnel Services	134,166	129,800	150,820			156,853	163,127	169,652
Public Works - Material & Services	85,418	119,000	192,800			130,000	135,000	140,000
Public Works - Capital	901,117	410,000	385,000			300,000	250,000	1,500,000
Total Public Works	1,120,701	658,800	728,620	-	-	586,853	548,127	1,809,652
Debt Service:								
Principal	92,523	93,865	96,230			98,655	101,145	103,689
Interest	21,877	20,536	18,171			15,746	13,260	10,711
Total Debt Service	114,400	114,401	114,401	-	-	114,401	114,405	114,400
Total Expenditures	1,322,422	871,001	976,841	-	-	840,427	807,272	2,074,581
Budgetary Requirements								
Transfers Out	25,000	30,000	30,000			-	-	-
Contingencies	-	-	50,000			50,000	50,000	50,000
Unappropriated Ending Fund Balance	891,709	499,708	225,867			164,990	152,055	137,101
Total Budgetary Requirements	916,709	529,708	305,867	-	-	214,990	202,055	187,101
Total Uses by Classification	2,239,131	1,400,709	1,282,708	-	-	1,055,417	1,009,327	2,261,682

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City of Coburg

Budgetary Funds

Water Fund

FY 2026 Budget

	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Revenues:								
Investment Revenue	71,063	70,000	60,000			61,800	63,654	65,564
Grants and Donations	-	-	-			125,000	-	-
Charges for Services	1,029,881	1,212,000	1,264,500			1,302,435	1,341,508	1,381,753
Charges for Services -SDC	98,756	86,000	26,000			26,780	27,583	28,411
Other Revenue	4,621	-	-			-	-	-
Total Revenue	1,204,321	1,368,000	1,350,500	-	-	1,516,015	1,432,745	1,475,728
Budgetary Sources:								
Working Capital Carryover	2,238,893	2,584,283	3,237,333			4,036,823	3,749,288	3,740,006
Loan Proceeds	253,803	1,000,000	1,200,000					
Transfer In	-	-	-			-	-	-
Total Budgetary Sources	2,492,696	3,584,283	4,437,333	-	-	4,036,823	3,749,288	3,740,006
Total Sources	3,697,017	4,952,283	5,787,833	-	-	5,552,838	5,182,033	5,215,733
Expenditures								
Administration Department - Personnel Services	109,437	121,150	156,340			162,594	169,097	175,861
Administration Department - Material & Services	2,546	-	-			-	-	-
Total Administration	111,983	121,150	156,340	-	-	162,594	169,097	175,861
Public Works - Personnel Services	147,262	162,900	183,170			315,497	253,117	263,241
Public Works - Material & Services	192,925	188,500	136,500			141,960	147,638	153,544
Public Works - Capital	525,764	1,100,000	1,005,000			500,000	375,000	510,000
Total Public Works	865,951	1,451,400	1,324,670	-	-	957,457	775,755	926,785
Debt Service:								
Principal	80,000	80,000	-			200,000	200,000	200,000
Interest	4,800	2,400	-			210,000	20,000	20,000
Total Debt Service	84,800	82,400	-	-	-	410,000	220,000	220,000
Total Expenditures	1,062,734	1,654,950	1,481,010	-	-	1,530,050	1,164,852	1,322,647
Budgetary Requirements								
Transfers Out	50,000	60,000	70,000			73,500	77,175	81,034
Contingencies	-	-	200,000			200,000	200,000	200,000
Unappropriated Ending Fund Balance	2,584,283	3,237,333	4,036,823			3,749,288	3,740,006	3,612,053
Total Budgetary Requirements	2,634,283	3,297,333	4,306,823	-	-	4,022,788	4,017,181	3,893,087
Total Uses by Classification	3,697,017	4,952,283	5,787,833	-	-	5,552,838	5,182,033	5,215,733

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City of Coburg

Budgetary Funds

Wastewater Fund

FY 2026 Budget

	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Revenues:								
Taxes and Assessments	14,253	-	3,000			3,090	3,183	3,278
Intergovernmental	400,000	500,000	500,000			500,000	500,000	500,000
Investment Revenue	8,088	30,000	33,000			33,990	35,010	36,060
Grants and Donations	-	-	-			-	-	-
Charges for Services	891,151	1,000,000	1,070,000			1,230,500	1,415,075	1,627,336
Charges for Services -SDC	160,769	-	65,000			66,950	68,959	71,027
Other Revenue	7,376	8,000	7,000			7,210	7,426	7,649
Total Revenue	1,481,637	1,538,000	1,678,000	-	-	1,841,740	2,029,652	2,245,351
Budgetary Sources:								
Working Capital Carryover	1,668,409	1,445,496	1,463,790			1,278,757	760,877	653,401
Loan Proceeds	-	-	-			-	-	-
Transfer In	-	-	-			-	-	-
Total Budgetary Sources	1,668,409	1,445,496	1,463,790	-	-	1,278,757	760,877	653,401
Total Sources	3,150,046	2,983,496	3,141,790	-	-	3,120,497	2,790,529	2,898,752
Expenditures								
Administration Department - Personnel Services	80,663	110,600	156,340			162,594	169,097	175,861
Administration Department - Material & Services	-	-	-			-	-	-
Total Administration	80,663	110,600	156,340	-	-	162,594	169,097	175,861
Public Works - Personnel Services	198,449	258,900	298,260			310,190	322,598	335,502
Public Works - Material & Services	284,942	186,000	230,000			239,200	398,768	264,719
Public Works - Capital	185,690	-	10,000			500,000	100,000	
Total Public Works	669,081	444,900	538,260	-	-	1,049,390	821,366	600,221
Debt Service:								
Principal	644,900	654,640	659,420			669,241	679,103	684,008
Interest	259,906	249,566	239,013			228,395	217,562	206,511
Total Debt Service	904,806	904,206	898,433	-	-	897,636	896,665	890,519
Total Expenditures	1,654,550	1,459,706	1,593,033	-	-	2,109,620	1,887,128	1,666,601
Budgetary Requirements								
Transfers Out	50,000	60,000	70,000			50,000	50,000	50,000
Contingencies	-	-	200,000			200,000	200,000	200,000
Unappropriated Ending Fund Balance	1,445,496	1,463,790	1,278,757			760,877	653,401	982,151
Total Budgetary Requirements	1,495,496	1,523,790	1,548,757	-	-	1,010,877	903,401	1,232,151
Total Uses by Classification	3,150,046	2,983,496	3,141,790	-	-	3,120,497	2,790,529	2,898,752



City of Coburg Administration FY 2026 Budget

	FY 2025	FY 2026		FY 2027		FY 2028	FY 2029	FY 2030
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Expenditures								
General Fund								
Administration Department - Personnel Services	307,961	276,200	243,270	-	-	253,001	263,121	273,646
Administration Department - Materials & Services	210,208	269,000	254,000	-	-	264,160	274,726	285,715
	518,169	545,200	497,270	-	-	517,161	537,847	559,361
Street Fund								
Administration Department - Personnel Services	87,172	97,800	133,820	-	-	139,173	144,740	150,529
Administration Department - Materials & Services	149	-	-	-	-	-	-	-
	87,321	97,800	133,820	-	-	139,173	144,740	150,529
Water Fund								
Administration Department - Personnel Services	109,437	121,150	156,340	-	-	162,594	169,097	175,861
Administration Department - Materials & Services	2,546	-	-	-	-	-	-	-
	111,983	121,150	156,340	-	-	162,594	169,097	175,861
Sewer Fund								
Administration Department - Personnel Services	80,663	110,600	156,340	-	-	162,594	169,097	175,861
Administration Department - Materials & Services	-	-	-	-	-	-	-	-
	80,663	110,600	156,340	-	-	162,594	169,097	175,861
Total for Administration	798,136	874,750	943,770	-	-	981,521	1,020,782	1,061,613
Administration Department - Personnel Services	585,233	605,750	689,770	-	-	717,361	746,055	775,897
Administration Department - Materials & Services	212,903	269,000	254,000	-	-	264,160	274,726	285,715
Total for Administration	798,136	874,750	943,770	-	-	981,521	1,020,782	1,061,613



City of Coburg Public Works FY 2026 Budget

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		
	Actual	EOY Estimates	Proposed	Approved	Adopted	Projected Budget	Projected Budget	Projected Budget
Expenditures								
General Fund								
Public Works - Personnel Services	96,136	63,700	89,800	-	-	93,392	97,128	101,013
Public Works - Material & Services	-	-	-	-	-	-	-	-
Public Works - Capital								
	96,136	63,700	89,800	-	-	93,392	97,128	101,013
Street Fund								
Public Works - Personnel Services	134,166	129,800	150,820	-	-	156,853	163,127	169,652
Public Works - Material & Services	85,418	119,000	192,800	-	-	130,000	135,000	140,000
Public Works - Capital	901,117	410,000	385,000	-	-	300,000	250,000	1,500,000
	1,120,701	658,800	728,620	-	-	586,853	548,127	1,809,652
Water Fund								
Public Works - Personnel Services	147,262	162,900	183,170	-	-	315,497	253,117	263,241
Public Works - Material & Services	192,925	188,500	136,500	-	-	141,960	147,638	153,544
Public Works - Capital	525,764	1,100,000	1,005,000	-	-	500,000	375,000	510,000
	865,951	1,451,400	1,324,670	-	-	957,457	775,755	926,785
Sewer Fund								
Public Works - Personnel Services	198,449	258,900	298,260	-	-	310,190	322,598	335,502
Public Works - Material & Services	284,942	186,000	230,000	-	-	239,200	398,768	264,719
Public Works - Capital	185,690	-	10,000	-	-	500,000	100,000	-
	669,081	444,900	538,260	-	-	1,049,390	821,366	600,221
Total for Public Works	2,751,869	2,618,800	2,681,350	-	-	2,687,092	2,242,376	3,437,671
Public Works - Personnel Services	576,013	615,300	722,050	-	-	875,932	835,969	869,408
Public Works - Material & Services	563,285	493,500	559,300	-	-	511,160	681,406	558,263
Public Works - Capital	1,612,571	1,510,000	1,400,000	-	-	1,300,000	725,000	2,010,000
Total for Public Works	2,751,869	2,618,800	2,681,350	-	-	2,687,092	2,242,376	3,437,671

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Account #	Description	FY26 Budget	FY26 EOY Est	FY27 Budget
001-000-400100	Beginning Fund Balance-Budget	227,588.00		
001-000-400200	Current Taxes	984,603.00	990,000.00	1,017,298.00
001-000-400300	Delinquent Taxes	15,000.00	11,000.00	17,500.00
001-000-401000	State Pool Interest	5,000.00	9,500.00	8,500.00
001-000-402010	State Shared Revenue	25,000.00	23,000.00	24,000.00
001-000-402200	State Cigarette Taxes	1,000.00	1,000.00	1,000.00
001-000-402250	State Liquor Taxes	25,000.00	23,000.00	24,000.00
001-000-402500	Transient Room Tax	-		
001-000-402600	Tourism Funds - Lane County	-		
001-000-403100	Power Company Franchise Fee	165,000.00	167,000.00	175,000.00
001-000-403150	Power Company Franchise Licens	65,000.00	70,000.00	75,000.00
001-000-403200	Gas Company Franchise Fee	38,000.00	33,000.00	36,000.00
001-000-403300	Cable TV Franchise Fee	15,000.00	15,000.00	15,000.00
001-000-403400	Telephone Franchise	2,500.00	2,500.00	2,500.00
001-000-403450	DFN Fibert Internet Franchise	-		
001-000-403500	Garbage Franchise Fee	2,000.00	2,000.00	2,000.00
001-000-404040	Impound Fees	-		
001-000-404042	Business License	4,500.00	4,000.00	4,000.00
001-000-404400	Land Use Filing Fees	2,500.00	1,500.00	4,000.00
001-000-401710	Federal Grants	-		5,000.00
001-000-401720	State Grants	-		
001-000-401730	Local and Other Grants	-		20,000.00
001-000-404490	Planning Scenario Contract	-		
001-000-404493	Broadband Consortium Grant	-		
001-000-404495	Lease Revenue	12,000.00	1,000.00	1,000.00
001-000-404500	Sign Application Fee	500.00	-	500.00
001-000-404600	SDC Admin. Fees	20,000.00	2,000.00	5,000.00
001-000-405000	Fines and Bails	-		
001-000-406050	Technology Fee	-		
001-000-406700	Asset Forfeiture	-		
001-000-410910	Dog License Fees	-		
001-000-410920	Dog Impound Fees	-		
001-000-498100	Lien Search Fee	1,000.00	1,000.00	1,000.00
001-000-498200	Public Safety Support Fee	-		150,000.00
001-000-498900	Sale of Surplus Property	-		
001-000-499000	Other Receipts	8,000.00	7,000.00	8,000.00
001-000-499100	Loan Proceed	-		
001-006-403050	Electrical Inspection Fees	7,000.00	6,000.00	7,000.00
001-006-404300	Building Inspection Fees	60,000.00	25,000.00	40,000.00
001-006-404450	Planning Service Fees	10,000.00	8,000.00	8,000.00
001-006-404460	Permit Surcharge	-		
001-006-404470	Technology Fee	10,000.00	1,000.00	1,500.00
001-006-405000	Historic Preservation Grant	-		
001-006-408500	Fed MPO Reimb Planning	5,000.00	5,000.00	-
001-015-406375	PD Grant - Vest	10,000.00	-	
001-015-406600	PD Chett Program	1,500.00	1,500.00	1,500.00
001-015-410800	Shop with a Cop	1,500.00	1,500.00	1,500.00
001-015-485200	Police Reserve Officer Revenue	-		
001-015-486000	Partner Agency Reimbursements	2,000.00	15,000.00	15,000.00
001-015-486100	Harrisburg Patrol	50,000.00	60,000.00	62,000.00
001-015-486200	USMS- Sex Offenders	-		
001-015-486300	ODOT Truck Inspection	2,500.00	-	-
001-015-486350	ODOT Truck Inspection	6,000.00	-	-
001-015-498000	Fingerprinting Fees	-		
001-020-405000	Fines and Bails	65,000.00	110,000.00	100,000.00
001-020-405010	Fines & Bail - Agency Collect.	35,000.00	35,000.00	35,000.00
001-020-405100	Fines Transfer from Other	1,000.00		1,500.00
001-020-406000	Court Fees	-		
001-025-402500	Transient Room Tax	33,000.00	33,000.00	35,000.00
001-025-402600	Tourism Funds	40,000.00	40,000.00	35,000.00
001-050-401060	Park Donations	5,000.00	3,000.00	3,000.00
001-050-402050	Park User Fees (\$2,500) + Park and	42,500.00	42,000.00	43,000.00
001-051-401010	Interest Income SDC	5,000.00	-	5,000.00
001-051-404000	Park Improvement SDC Fee	60,000.00	10,000.00	30,000.00

001-051-404500	Oregon Small Cities Grant	-	43,000.00	-
001-500-500010	Overhead Allocation	150,000.00	150,000.00	170,000.00
001-001-501100	Regular Employees	138,670.00	150,000	130,700
001-001-501150	Temporary Employees			
001-001-501200	Overtime Pay			
001-001-502100	FICA/Medicare	10,690.00	12,000	10,080
001-001-502210	PERS Retirement - ER	34,780.00	17,000	32,940
001-001-502215	PERS Retirement UAL		22,000	
001-001-502220	PERS Retirement - EE	5,530.00	4,600	4,860
001-001-502225	HRAVEBA	960.00	1,000	920
001-001-502230	Deferred Comp	960.00	1,000	920
001-001-502300	Health Insurance	43,730.00	43,500	36,660
001-001-502400	Workers Comp	1,610.00	24,000	25,000
001-001-502450	SUTA Tax	1,260.00	1,100	1,190
001-001-601100	Office Supplies	7,000.00	5,000	7,000
001-001-601200	Technical Supplies	2,000.00	2,000	2,000
001-001-602100	Repair & Maintenance			
001-001-602300	Equipment Rental			
001-001-603200	Communication			
001-001-604100	Professional Services	100,000.00	125,000	100,000
001-001-604200	Technical Services		7,000	5,000
001-001-604300	Contract Services		4,000	3,000
001-001-604400	Insurance Services	110,000.00	115,000	125,000
001-001-605100	Travel and Training	5,000.00	5,000	5,000
001-001-605200	Community Engagement	1,000.00	500	1,000
001-001-605300	Mbrships/Dues/Subscriptions	5,000.00	5,000	5,000
001-001-605400	Miscellaneous	1,000.00	500	1,000
001-002-601200	Technical Supplies	7,500.00	3,500	5,000
001-002-603100	Utilities	18,000.00	13,000	15,000
001-002-603200	Communication	10,000.00	11,000	11,000
001-002-604100	Professional Services	40,000.00	15,000	10,000
001-002-604200	Technical Services	12,000.00	60,000	60,000
001-002-604300	Contract Services	12,000.00	7,500	10,000
001-002-703200	Equipment - Technology	5,000.00	20,000	15,000
001-004-501100	Regular Employees	49,510.00	34,000	32,110
001-004-501150	Temporary Employees	-	5,000	20,000
001-004-501200	Overtime Pay	1,000.00	1,000	1,000
001-004-502100	FICA/Medicare	3,920.00	2,700	3,440
001-004-502210	PERS Retirement - ER	12,450.00	3,500	10,940
001-004-502215	PERS Retirement UAL		5,100	
001-004-502220	PERS Retirement - EE	3,060.00	2,100	2,690
001-004-502225	HRAVEBA	480.00	400	360
001-004-502230	Deferred Comp	480.00	300	360
001-004-502300	Health Insurance	9,880.00	8,200	17,530
001-004-502400	Workers Comp	1,360.00	1,100	1,090
001-004-502450	SUTA Tax	440.00	300	280
001-004-601100	Office Supplies			
001-004-601200	Technical Supplies			
001-004-602100	Repair & Maintenance			
001-004-602300	Equipment Rental			
001-004-602400	Vehicle Maintenance			
001-004-602500	Fuel			
001-004-604100	Professional Services			
001-004-604200	Technical Services			
001-004-604300	Contract Services			
001-004-605100	Travel and Training			
001-004-605300	Mbrships/Dues/Subscriptions			
001-006-501100	Regular Employees	57,980.00	57,000	52,540
001-006-501150	Temporary Employees			
001-006-501200	Overtime Pay			
001-006-502100	FICA/Medicare	4,450.00	4,300	4,060
001-006-502210	PERS Retirement - ER	13,870.00	5,600	12,700
001-006-502215	PERS Retirement UAL		8,500	
001-006-502220	PERS Retirement - EE	3,480.00	3,500	3,190
001-006-502225	HRAVEBA	600.00	600	530
001-006-502230	Deferred Comp			530

001-006-502300	Health Insurance	10,950.00	10,500	10,130
001-006-502400	Workers Comp	1,030.00	1,500	910
001-006-502450	SUTA Tax	530.00	500	480
001-006-601100	Office Supplies	750.00	100	300
001-006-601200	Technical Supplies	500.00	0	-
001-006-602100	Repair & Maintenance			
001-006-602300	Equipment Rental			
001-006-603200	Communication	500.00	0	-
001-006-604100	Professional Services	100,000.00	87,000	50,000
001-006-604200	Technical Services		2,500	3,000
001-006-604300	Contract Services			
001-006-605100	Travel and Training	1,000.00		500
001-006-605300	Mbrships/Dues/Subscriptions		400	500
001-015-501100	Regular Employees	306,290.00	322,000	319,810
001-015-501150	Temporary Employees		0	
001-015-501200	Overtime Pay	50,000.00	20,000	50,000
001-015-502100	FICA/Medicare	27,500.00	45,000	28,540
001-015-502210	PERS Retirement - ER	98,560.00	45,000	102,290
001-015-502215	PERS Retirement UAL		48,000	
001-015-502220	PERS Retirement - EE	14,120.00	12,500	14,590
001-015-502225	HRAVEBA	3,000.00	2,400	2,400
001-015-502230	Deferred Comp	3,000.00	1,500	3,000
001-015-502300	Health Insurance	118,720.00	70,000	104,440
001-015-502400	Workers Comp	12,170.00	6,500	12,490
001-015-502450	SUTA Tax	2,790.00	2,400	2,910
001-015-601100	Office Supplies	1,000.00	1,200	1,500
001-015-601200	Technical Supplies	24,000.00	7,500	20,000
001-015-602100	Repair & Maintenance	7,000.00	1,000	2,500
001-015-602300	Equipment Rental			
001-015-602400	Vehicle Maintenance	6,500.00	8,000	7,500
001-015-602500	Fuel	17,000.00	8,000	10,000
001-015-603200	Communication		2,000	2,000
001-015-604100	Professional Services	85,000.00	78,000	80,000
001-015-604200	Technical Services	2,000.00	500	2,500
001-015-604300	Contract Services			
001-015-605100	Travel and Training	7,000.00	3,000	5,000
001-015-605200	Community Engagement	6,500.00	2,500	4,000
001-015-605300	Mbrships/Dues/Subscriptions		1,000	1,000
001-015-605400	Miscellaneous	1,000.00	0	1,000
001-015-703100	Equipment - Vehicles			25,000
001-020-501100	Regular Employees	79,150.00	78,500	82,840
001-020-501150	Temporary Employees			
001-020-501200	Overtime Pay			
001-020-502100	FICA/Medicare	6,110.00	5,700	6,390
001-020-502210	PERS Retirement - ER	20,380.00	9,000	21,320
001-020-502215	PERS Retirement UAL		11,400	
001-020-502220	PERS Retirement - EE	4,790.00	4,800	5,010
001-020-502225	HRAVEBA	600.00	600	600
001-020-502230	Deferred Comp	600.00	600	600
001-020-502300	Health Insurance	31,240.00	28,000	28,520
001-020-502400	Workers Comp	1,060.00	2,000	1,070
001-020-502450	SUTA Tax	720.00	600	760
001-020-601100	Office Supplies	1,300.00	1,000	1,000
001-020-601200	Technical Supplies			
001-020-602100	Repair & Maintenance			
001-020-602300	Equipment Rental			
001-020-604100	Professional Services	29,000.00	28,000	30,000
001-020-604200	Technical Services	800.00	500	500
001-020-604300	Contract Services	5,400.00	5,500	6,000
001-020-605100	Travel and Training	2,000.00	2,000	2,000
001-020-605300	Mbrships/Dues/Subscriptions	400.00	500	500
001-025-604100	Professional Services	13,500.00	0	14,000
001-025-604300	Contract Services	30,000.00	42,000	30,000
001-050-601200	Technical Supplies	11,000.00	7,000	10,000
001-050-602100	Repair & Maintenance	2,000.00	1,000	5,000
001-050-602300	Equipment Rental	1,000.00	0	1,000
001-050-602400	Vehicle Maintenance	2,500.00	1,000	1,000

001-050-602500	Fuel	2,300.00	1,000	1,000
001-050-603100	Utilities	2,400.00	1,500	2,000
001-050-603200	Communication			
001-050-604300	Contract Services	5,000.00	5,000	30,000
001-050-704101	Pavilion Park Plaza	10,000.00	17,000	-
001-051-704101	Pavilion Park Plaza			
001-999-801100	2020 US Bank- Prin	15,000.00	15,000	15,000
001-999-802100	2020 US Bank- Int	13,800.00	13,800	13,350
001-999-905000	Contingency	50,000.00		
003-000-400100	Beginning Fund Balance	943,439.00		
003-000-401000	State Pool Interest	8,000.00	23,000.00	22,000.00
003-000-402445	City Fuel Taxes	160,000.00	170,000.00	170,000.00
003-000-402450	State Street Taxes	112,000.00	115,000.00	115,000.00
003-000-406500	Street Tree Utility Fees	30,000.00	20,000.00	22,000.00
003-000-407000	Transportation Utility Fee	160,000.00	175,000.00	178,000.00
003-000-407500	Right of Way Permit Fees	1,500.00		
003-000-401710	Federal Grants			
003-000-401720	State Grants	250,000.00	-	250,000.00
003-000-401730	Local and Other Grants			
003-000-499000	Other Receipts	-		
003-000-499100	Loan Proceed			
003-023-401010	Interest Income SDC	15,000.00	1,000.00	1,000.00
003-023-404002	Trans Improvement SDC	70,000.00	5,000.00	25,000.00
003-001-501100	Regular Employees	73,460.00	60,000	79,570
003-001-501150	Temporary Employees			
003-001-501200	Overtime Pay			
003-001-502100	FICA/Medicare	5,670.00	3,600	6,150
003-001-502210	PERS Retirement - ER	18,390.00	5,500	19,920
003-001-502215	PERS Retirement UAL		7,000	
003-001-502220	PERS Retirement - EE	3,020.00	1,800	3,280
003-001-502225	HRAVEBA	540.00	400	650
003-001-502230	Deferred Comp	540.00	400	650
003-001-502300	Health Insurance	21,890.00	17,500	21,820
003-001-502400	Workers Comp	890.00	1,000	1,050
003-001-502450	SUTA Tax	670.00	600	730
003-001-601100	Office Supplies			
003-001-601200	Technical Supplies	5,000.00	0	-
003-001-604100	Professional Services			
003-004-501100	Regular Employees	70,020.00	75,000	77,460
003-004-501150	Temporary Employees	28,690.00	5,000	5,000
003-004-501200	Overtime Pay	15,260.00	1,000	
003-004-502100	FICA/Medicare	7,610.00	5,800	7,170
003-004-502210	PERS Retirement - ER	24,790.00	8,000	23,160
003-004-502215	PERS Retirement UAL		10,500	
003-004-502220	PERS Retirement - EE	5,970.00	4,500	5,610
003-004-502225	HRAVEBA	600.00	600	630
003-004-502230	Deferred Comp	600.00	400	630
003-004-502300	Health Insurance	14,410.00	16,900	28,240
003-004-502400	Workers Comp	2,050.00	1,500	2,210
003-004-502450	SUTA Tax	640.00	600	710
003-004-601100	Office Supplies			
003-004-601200	Technical Supplies	12,000.00	7,000	10,000
003-004-602100	Repair & Maintenance	16,500.00	35,000	20,000
003-004-602300	Equipment Rental	1,200.00	1,000	1,000
003-004-602400	Vehicle Maintenance	3,200.00	1,500	2,000
003-004-602500	Fuel	3,500.00	3,500	3,800
003-004-603100	Utilities	16,000.00	15,000	15,000
003-004-603200	Communication	500.00	500	500
003-004-604100	Professional Services	20,000.00	30,000	30,000
003-004-604200	Technical Services		25,000	10,000
003-004-604300	Contract Services	25,000.00	0	100,000
003-004-605100	Travel and Training	1,000.00	500	500
003-004-605300	Mbrships/Dues/Subscriptions			
003-004-702100	Buildings	-		
003-004-703100	Equipment - Vehicles		0	5,000
003-004-704201	Colman St + SCA + Patches	800,000.00	250,000	100,000
003-004-704202	Willamette/Macy/Harrison Recon			-

003-004-704203	N Industrial/Loop Path 4		160,000	30,000
003-004-704204	S Skinner Reconstruction			250,000
003-999-801300	2022 Street OIFT - Prin	93,865.00	93,865	96,230
003-999-802300	2022 Street OIFT - Int	20,540.00	20,536	18,171
003-999-901100	Transfer Out	30,000.00	30,000.00	30,000.00
003-999-905000	Contingency	50,000.00		-
004-000-400100	Beginning Fund Balance	2,642,311.00		
004-000-401000	State Pool Interest	50,000.00	70,000.00	60,000.00
004-000-402100	Water Meter Installation Fee	5,000.00	-	1,500.00
004-000-402300	Water User Fees	1,100,000.00	1,200,000.00	1,250,000.00
004-000-403250	Water Deposits	1,000.00	-	1,000.00
004-000-401710	Federal Grants			
004-000-401720	State Grants			
004-000-401730	Local and Other Grants			
004-000-498100	Lien Search Fees			
004-000-498200	Stallings Lane Lease Revenue		12,000.00	12,000.00
004-000-499000	Other Receipts			
004-000-499100	Loan Proceed			
004-024-401010	Interest Income SDC	2,000.00	1,000.00	1,000.00
004-024-404004	Water Improv. SDC	70,000.00	85,000.00	25,000.00
004-024-405050	Regional Solutions Funding	1,300,000.00	1,000,000.00	1,200,000.00
004-001-501100	Regular Employees	88,630.00	70,000	90,090
004-001-501150	Temporary Employees	-		
004-001-501200	Overtime Pay			
004-001-502100	FICA/Medicare	6,840.00	4,700	6,960
004-001-502210	PERS Retirement - ER	22,060.00	6,700	22,470
004-001-502215	PERS Retirement UAL		9,000	
004-001-502220	PERS Retirement - EE	3,940.00	2,650	3,920
004-001-502225	HRAVEBA	690.00	600	760
004-001-502230	Deferred Comp	690.00	500	760
004-001-502300	Health Insurance	29,680.00	25,000	29,320
004-001-502400	Workers Comp	1,140.00	1,500	1,240
004-001-502450	SUTA Tax	810.00	500	820
004-001-601100	Office Supplies			
004-001-601200	Technical Supplies			
004-001-604100	Professional Services			
004-004-501100	Regular Employees	88,230.00	92,000	96,330
004-004-501150	Temporary Employees			
004-004-501200	Overtime Pay	4,000.00	1,800	4,000
004-004-502100	FICA/Medicare	7,130.00	7,000	7,750
004-004-502210	PERS Retirement - ER	22,890.00	10,000	24,850
004-004-502215	PERS Retirement UAL		13,000	
004-004-502220	PERS Retirement - EE	5,590.00	5,500	6,070
004-004-502225	HRAVEBA	780.00	800	810
004-004-502230	Deferred Comp	780.00	800	810
004-004-502300	Health Insurance	17,670.00	31,400	38,070
004-004-502400	Workers Comp	3,400.00		3,600
004-004-502450	SUTA Tax	810.00	600	880
004-004-601100	Office Supplies			
004-004-601200	Technical Supplies	25,000.00	20,000	25,000
004-004-602100	Repair & Maintenance	25,000.00	25,000	25,000
004-004-602300	Equipment Rental	1,000.00	0	1,000
004-004-602400	Vehicle Maintenance	3,000.00	2,000	2,000
004-004-602500	Fuel	6,500.00	5,000	6,000
004-004-603100	Utilities	42,000.00	40,000	44,000
004-004-603200	Communication	1,000.00	1,000	1,000
004-004-604100	Professional Services	20,000.00	90,000	15,000
004-004-604200	Technical Services			10,000
004-004-604300	Contract Services	5,000.00	4,000	5,000
004-004-605100	Travel and Training	500.00	500	1,000
004-004-605300	Mbrships/Dues/Subscriptions	2,500.00	1,000	1,500
004-004-702100	Buildings	-		
004-004-703100	Equipment - Vehicles			5,000
004-004-704301	Well #3 Project			
004-004-704302	2018 #S19007	1,700,000.00	1,100,000	1,000,000
004-004-704304	Well #1 & #2 Rehab	100,000.00	0	
004-999-801100	2020 US Bank- Prin	80,000.00	80,000	-

004-999-802100	2020 US Bank- Int	2,400.00	2,400	-
004-999-901100	Transfer Out	60,000.00	60,000.00	70,000.00
004-999-905000	Contingency	200,000.00		
005-000-400100	Beginning Fund Balance	1,454,604.00		
005-000-401000	State Pool Interest		30,000.00	30,000.00
005-000-402030	Urban Renewal Agency Reimburse	500,000.00	500,000.00	500,000.00
005-000-402100	Sewer Installation Fee			
005-000-402301	Wastewater User Fee			
005-000-401710	Federal Grants			
005-000-401720	State Grants			
005-000-401730	Local and Other Grants			
005-000-480000	Wastewater Fee	920,000.00	1,000,000.00	1,070,000.00
005-000-480500	Sewer Easement Fee	-		
005-000-499000	Other Receipts	9,000.00	8,000.00	7,000.00
005-000-499100	Loan Proceed			
005-027-401000	Wastewater SDC Revenue	50,000.00	-	50,000.00
005-027-401010	Wastewater SDC Interest	40,000.00	-	15,000.00
005-028-401000	SP Interest Income	3,000.00		3,000.00
005-028-401050	LID Assessment Revenue	3,000.00		3,000.00
005-001-501100	Regular Employees	88,630.00	62,000	90,090
005-001-501150	Temporary Employees			
005-001-501200	Overtime Pay			
005-001-502100	FICA/Medicare	6,840.00	4,500	6,960
005-001-502210	PERS Retirement - ER	22,060.00	6,700	22,470
005-001-502215	PERS Retirement UAL		8,900	
005-001-502220	PERS Retirement - EE	3,940.00	3,000	3,920
005-001-502225	HRAVEBA	690.00	600	760
005-001-502230	Deferred Comp	690.00	500	760
005-001-502300	Health Insurance	29,680.00	22,900	29,320
005-001-502400	Workers Comp	1,140.00	1,000	1,240
005-001-502450	SUTA Tax	810.00	500	820
005-001-601100	Office Supplies			
005-001-601200	Technical Supplies			
005-001-604100	Professional Services			
005-004-501100	Regular Employees	130,710.00	157,000	148,530
005-004-501200	Overtime Pay	4,000.00	2,000	40,000
005-004-502100	FICA/Medicare	10,410.00	12,000	11,780
005-004-502210	PERS Retirement - ER	33,130.00	15,000	37,630
005-004-502215	PERS Retirement UAL		19,000	
005-004-502220	PERS Retirement - EE	8,160.00	8,000	9,230
005-004-502225	HRAVEBA	1,140.00	1,200	1,200
005-004-502230	Deferred Comp	1,140.00	1,000	1,200
005-004-502300	Health Insurance	24,170.00	37,500	40,710
005-004-502400	Workers Comp	5,890.00	5,000	6,630
005-004-502450	SUTA Tax	1,190.00	1,200	1,350
005-004-601100	Office Supplies			
005-004-601200	Technical Supplies	85,000.00	45,000	60,000
005-004-602100	Repair & Maintenance	45,000.00	12,000	30,000
005-004-602300	Equipment Rental	1,000.00	1,000	1,000
005-004-602400	Vehicle Maintenance	4,500.00	1,000	3,000
005-004-602500	Fuel	6,000.00	4,000	4,500
005-004-603100	Utilities	45,000.00	40,000	45,000
005-004-603200	Communication	1,500.00	2,000	2,000
005-004-604100	Professional Services	-		
005-004-604200	Technical Services	26,000.00	70,000	40,000
005-004-604300	Contract Services	60,000.00	10,000	40,000
005-004-605100	Travel and Training			1,500
005-004-605300	Mbrships/Dues/Subscriptions	3,500.00	1,000	3,000
005-004-702100	Buildings	-		
005-004-703100	Equipment - Vehicles + Fuel station		0	10,000
005-999-801100	2020 US Bank- Prin	100,000.00	100,000	100,000
005-999-801200	2020 DEQ - Prin	554,640.00	554,640	559,420
005-999-802100	2020 US Bank- Int	164,500.00	164,500	161,500
005-999-802200	2020 DEQ - Int	53,354.00	53,354	48,574
005-999-803200	2020 DEQ - Fees	31,712.00	31,712	28,939
005-999-901100	Transfer Out	60,000.00	60,000.00	70,000.00

005-999-905000	Contingency	200,000.00	
		19,897,956.00	Expenditures
			Contingency
			11,126,754.00
			500,000.00
			11,626,754.00
	TOTAL CAPITAL & OPERATING EXPENSE		6,626,911

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PREPARE

JANUARY/FEBRUARY

- Council Retreat - Goalsetting and Planning
- Hold internal department meetings

FEBRUARY/MARCH

- CIP updated and approved by Council
- Personnel services projections completed
- Budget requests compiled and reviewed with City Manager and departments
- Budgetary constraints and requirements identified and refined

APRIL

- Final preparation & department review of draft budgets
- Final review of current year projected revenue & expenditures
- Final review, reconciliations & preparations of proposed budget
- Publish notice of meetings

PROPOSE

APRIL/MAY

- City Administrator present budget message and the budget at first meeting
- Budget committee discusses, receives public comment, deliberates and approves the budget to City Council
- Discuss the Capital Improvement Plan (CIP)
- Financial summary & notice of hearing are prepared and published
- Annual recruitment to fill appointed members
- Budget Committee meetings

APPROVE

ADOPT

JUNE

- City Council passes resolution for state revenue sharing eligibility and proposed uses
- City Council holds a budget hearing that adopts the budget resolutions, makes appropriations, and declares tax rate and bond levies

IMPLEMENT

JULY

- Adopted budget goes into effect July 1
- Budget & property tax certification submitted to County by July 15

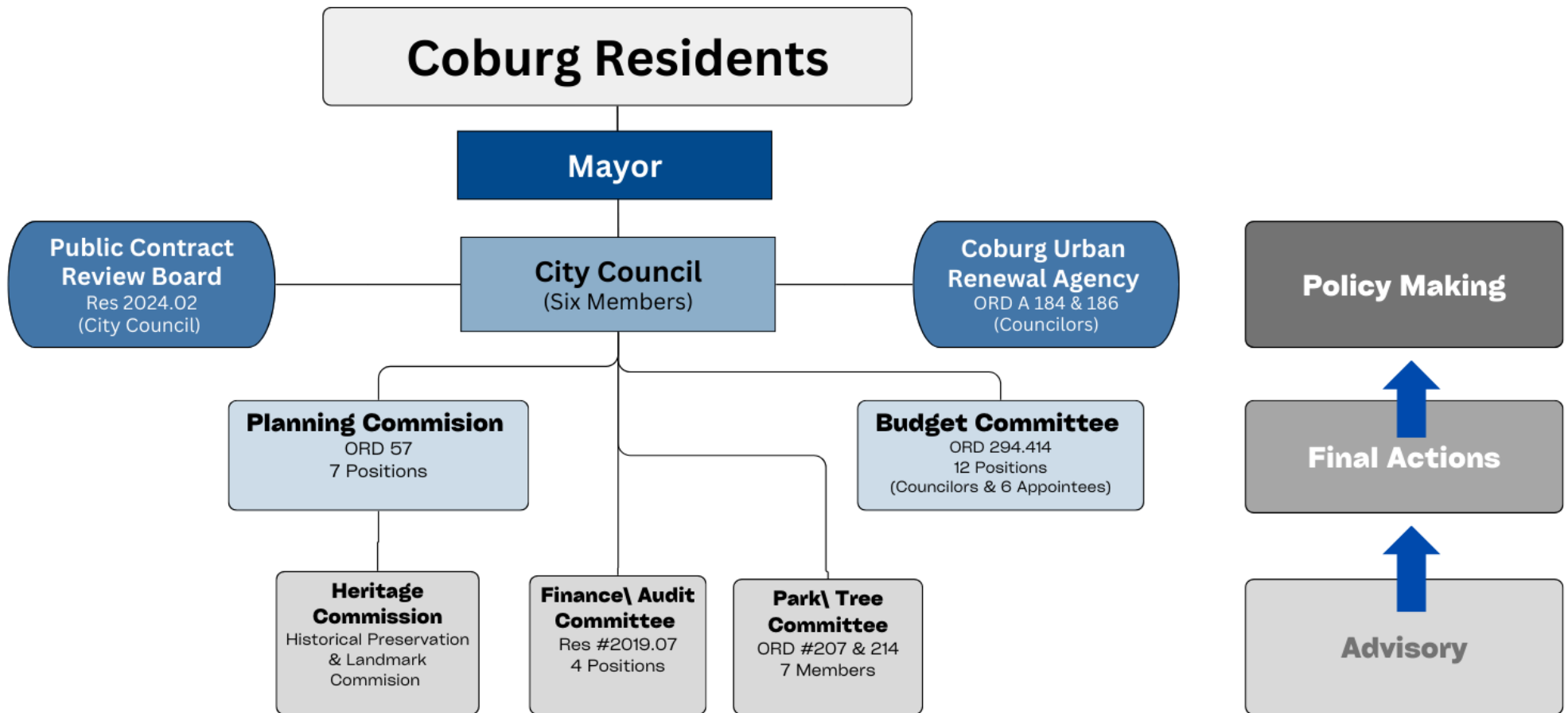
MODIFY

AUGUST through remainder of Fiscal Year

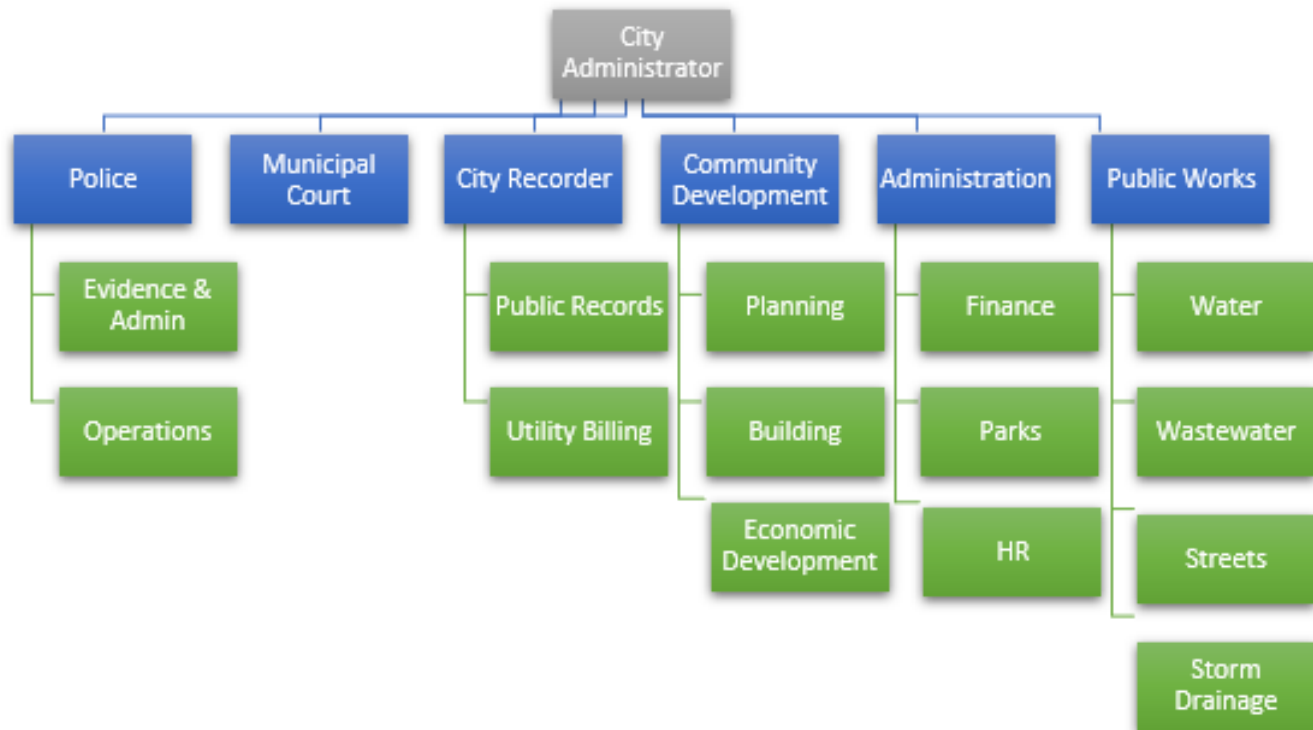
- Monitor and analyze budget versus actual with each department
- Adjust appropriations as appropriate
- Transfer appropriations when necessary



City of Coburg Governing Organization Chart



CITY STAFFING LEVELS



City Staffing Levels		Fund Allocation			
ADMINISTRATION/CITY RECORDER		General	Street	Water	Wastewater
City Administrator	1.0	0.4	0.2	0.2	0.2
City Recorder	1.0	0.4	0.2	0.2	0.2
Accountant	1.0	0.4	0.2	0.2	0.2
Utility Billing Technician	1.0	0.2	0.2	0.25	0.35
Administrative Assistant	0.8	0.1	0.2	0.25	0.25
PUBLIC WORKS		General	Street	Water	Wastewater
Public Works Director	1.0		0.3	0.3	0.4
Public Works Operator II - WWTP	1.0		0.15	0.15	0.7
Public Works Operator I - Water	1.0	0.1	0.1	0.7	0.1
Public Works Operator I - WW	1.0	0.1	0.1	0.1	0.7
Public Works Operator I - Streets/Parks	1.0	0.4	0.4	0.1	0.1
POLICE		General	Street	Water	Wastewater
Police Chief	1.0	1			
Police Sergeant	1.0	1			
Police Officer	1.0	1			
Police Technician	0.5	0.5			
MUNICIPAL COURT		General	Street	Water	Wastewater
Court Administrator	1.0	1			
COMMUNITY DEVELOPMENT		General	Street	Water	Wastewater
Community Development Manager	0.8	0.7	0.1		
TOTAL FTE	15.1				
TOTAL FTE BY FUND		7.3	2.15	2.45	3.2

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POLICE DEPARTMENT

2025 HIGHLIGHTS

- Completed several critical staff trainings - Impaired driving, child abuse response, critical incident shield response, de-escalation
- CHETT assistance program
- Coburg Community Charter School engagement – ice cream social, job shadow, shop with a cop, “I Love You Guys” training
- Participated in multi-agency Sex Offender Sweep
- DEA Drug Take Back Day, Coburg Community Shred Day and Community Event presence and participation
- Continued traffic and pedestrian safety – 1,100 Traffic Stops



Major functions

- › Traffic Enforcement
- › Regional Mutual Support
- › Evidence Processing
- › Crime Investigation
- › Ordinance Enforcement
- › Municipal Court Testimony
- › Training/Cert Maintenance
- › Proactive Community Patrol

STAFFING

3.5 Full Time Equivalent (FTE)

Larry Larson, Chief
 Dan Miller, Sergeant
 Kevin Wilson, Officer
 Erica Read, Evidence and Admin Technician (0.50 FTE)

FY27 PROPOSED BUDGET

\$640,470 - Personnel Services (staff)
 \$802,470 – Total Budget

FY27 PROJECTS & FOCUS AREAS

- › Maintain and expand officer training and certification opportunities
- › Extend existing contract with City of Harrisburg for traffic patrol and code enforcement services
- › Review radio communication equipment needs and plan for replacement/expansion as needed
- › Complete accreditation process through the Oregon Accreditation Alliance (146 professional standards)
- › Continue to improve patrol fleet
- › Continue to expand CHETT assistance program to meet the needs of Coburg’s struggling residents and travelers
- › Complete a department level Strategic Plan for 2027-32

MUNICIPAL COURT



2025 HIGHLIGHTS

- All court cases since 2020 have been scanned into Tyler, a total of over 51,000 documents.
- Continue to coordinate and ensure ability for Court to have jail beds available via partner agency contract
- Completed formal training with Tyler for new Court Online Portal to be implemented at no cost to the city, providing enhanced online services to all Municipal Court users
- (OACA) Oregon Association of Court Administration awarded three individual Certificate of Achievements for accomplishing over 300 hours of education as a Court Leader, Professional Court Manager and Certified Court Manager
- Victor Hoffer sworn in as Pro Tem Judge to assist as needed



MAJOR FUNCTIONS

- › Traffic Court
- › Ordinance Violations
- › Parking Violations
- › Court Payments / Fine Management
- › Bench & Jury Trial Preparation and Administration
- › Misdemeanor crimes
- › Probation Monitoring

STAFFING

1.0 Full Time Equivalent (FTE)

Mandy Balcom, Court Administrator

Contract Services for Municipal Court Judge

FY27 PROPOSED BUDGET

\$136,500 - Revenues

\$187,110 - Expenses

FY27 PROJECTS & FOCUS AREAS

- › Complete audit and purge cases that fall past the 20-year collection deadline
- › Implement new Online Court Portal. This includes online case dispositions and payments.
- › Continue to review and create General Orders for the Court
- › Review, update and expand the current Standard Operating Procedures documentation for the Court, to include updating the fee schedule
- › Continue to manage our cases and comply with state retention requirements

PLANNING DEPARTMENT



2025 HIGHLIGHTS

- Zoning Code amendments to implement the State's Climate Friendly and Equitable Communities parking reform and walkable design standards
- Site Review Planning Commission approval for The Greenhouse food vendor hub
- Continuing Loop Path evaluation project with UO Student Team
- Issuance of 92 building permits with over \$3 million valuation



MAJOR FUNCTIONS

- › Current Planning
- › Long Range Planning
- › Economic Development
- › Regional Transportation
- › Building Permits
- › Grant Coordination
- › Historic Preservation

STAFFING

.70 Full Time Equivalent (FTE)
Megan Winner, Director

+ Cottage Grove Building Permit Services Contract

FY27 PROPOSED BUDGET

\$139,370 (includes contract for Building Dept Services of \$30,000-\$50,000 depending on development activity levels)

General Fund funded

FY27 PROJECTS & FOCUS AREAS

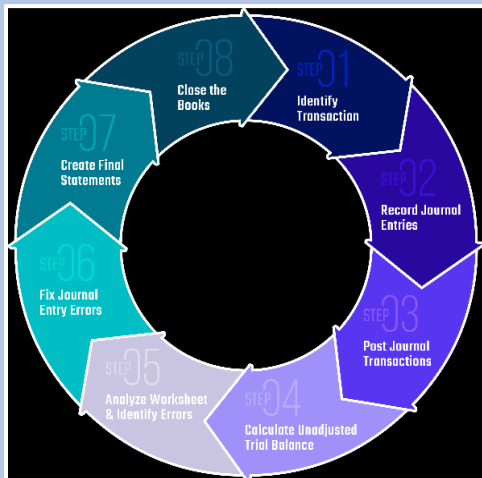
- › Housing Capacity Analysis – Conducting a contextualized housing needs analysis in tandem with a residential buildable lands inventory and assessing the development ready potential of vacant land to culminate in a better understanding of supply and demand for different housing types and land supply in the City's UGB
- › Building Permit & Land Use Application Fee Updates
- › State Building Code adoption and Operating Plan update
- › Staff support for local and regional economic development activities, transportation planning, funding opportunities and infrastructure expansion related needs.

FINANCE DEPARTMENT



2025 HIGHLIGHTS

- Implemented integrated Accounts Receivable Process for Non-UB Customer Billing
- Completed Oregon Budget Law Training
- Improved Bank Reconciliation Process
- Updated Financial Recordkeeping processes
- Completed FY2024-2025 Financial Audit
- Improved documentation for reimbursement & travel/training requests



MAJOR FUNCTIONS

- › Monthly Reconciliation
- › Financial Reporting
- › Accounts Receivable
- › Accounts Payable
- › Budget Prep
- › Payroll
- › Banking
- › Cash management

STAFFING

1.0 Full Time Equivalent (FTE)
Karyssa Dubach, Accountant

FY27 PROPOSED BUDGET

Part of General Fund Administration Budget with costs allocated across all funds consistent with cost allocation methodology

General Fund Administration \$497,270

FY27 PROJECTS & FOCUS AREAS

- › Improve Accounts Payable process to ensure maximum efficiency
- › Review SDC's/LID's and implementation of updated billing process
- › Support City Administrator in long term revenue forecasting
- › Update/create new employee HR forms, documents and training/certification tracking

PUBLIC WORKS DEPARTMENT



2025 ACCOMPLISHMENTS

- **Water:** Completion of Stallings Well #3 estimated for July of 2026. Stallings Transmission line completion scheduled for December of 2026 with new water supply online in spring of 2027.
- **Wastewater Treatment:** All staff training on operations of the treatment plant (outside consultant), replaced cooling water well pump replaced influent sampler, preventative maintenance completed on all large equipment
- **Wastewater Collections:** 65 service call work orders with 40 after hours call outs. Major maintenance plan for collection system to be completed in FY27.
- **Parks:** Pavilion Park (now Laura Park at the Pavilion) completed with full grant reimbursements. Installed new auto locking system on Park restrooms. Nearing completion of Vegetation Management and Maintenance Plan for Park System and Open Spaces
- **Streets:** Paved two large local street traffic lanes, major tree trimming on arterial/collector streets (Pearl and N and S Industrial. Coleman Street project to be complete by June 2026.

MAJOR FUNCTIONS

Maintenance, repair and project work for:

- › Streets
- › Storm Drains
- › Water
- › Wastewater
- › Fleet
- › Parks

STAFFING

5.0 Full Time Equivalent (FTE)

Brian Harmon, Director

Grant Richardson, Water Department

Jacob Suttles- Wastewater Collection System/Fleet

Dax Wilson- Parks/Street/Stormwater

Steve Jackson- Wastewater Treatment Plant Operator

- Wastewater System – 1.9 FTE
- Water System – 1.3 FTE
- Streets/Storm Drains – 1.00 FTE
- Parks – .80 FTE

FY27 PROPOSED BUDGET

Water	\$1,819,660
Wastewater	\$1,556,126
Parks	\$118,780
Streets/Storm Drain	\$1,314,015

BUDGET NOTES

The reorganization of the Public Works staff with primary assignments to specific functional areas and back-up roles for non-primary assignments continues to provide operational benefits with increased efficiency, focus, training and job satisfaction.

Wage adjustments proposed in this budget maintain compensation competitiveness within the regional marketplace for similar public sector wages and will



“Our Public Works staff recognizes their role in supporting and enhancing the livability of the community of Coburg. We love what we do and work every day to meet or exceed the expectations of the Mayor, Council and the entire community”.

Brian Harmon,
Coburg Public Works Director

support continued growth, development and support staff retention.

Existing staff continue to pursue and achieve industry specific training certifications in both the water and wastewater disciplines.

Revenue to support operations and capital projects is essential for Public Works to be able to continue proper preventative maintenance of all systems and to continue to meet (and exceed) regulatory requirements.

FY27 FOCUS AREAS/PROJECTS

In addition to regular, scheduled maintainance work across all assinged Divisions and continued emphasis on staff education, training and certifications, the Public Works Department will be focused on the following:

- **Water:** Booster Station Pump #1 rebuild, Change out large commercial meters, update chlorine room at main well building
- **Wastewater Treatment:** Continue the PM Program, look into better power saving projects, keep up training staff on operations
- **Wastewater Collections:** Increase the amount of site inspections and how these are documented, increase tank pumping for preventative purposes
- **Parks:** look into a contract for mowing services only, get a plan together for upgrading the Johnny Diamond planting areas, get final plan together for the Coburg Creek (Sunset Park) Park build
- **Streets:** identify stormwater areas that can be addressed in 2026, come up with two more large areas for paving projects, reformatting of how the leaf pickup program is operated



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"

FY2027 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
- Embed 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 statelevel 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) o Conduct two business surveys to understand local services/support needs
- Retail/services for downtown/tourism (collab with Main Street)
- Light industrial (City staff led) o 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 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 = 3

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 2027 Update 12 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 policies 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
VEGETATION MANAGEMENT & MAINTENANCE PLAN			
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
TECHNOLOGY ASSESSMENT & ACTION PLAN			
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
CODIFICATION OF ORDINANCES			
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
HUMAN RESOURCES ASSESSMENT & ACTION PLAN			
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
STRATEGIC PLANNING			
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
CAPITAL IMPROVEMENTS PLAN (CIP)			
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
WASTEWATER FACILITY PLAN			
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
STORMWATER MASTER PLAN			
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
STREET PRESERVATION & IMPROVEMENT STRATEGY PLAN			
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
FINANCIAL SYSTEM TRAINING & UTILIZATION			
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
DEBT SERVICE REVIEW & STRATEGY			
46	Consider formal review of existing debt service by financial consultant	FY28	Market conditions not conducive
FINANCIAL POLICIES & PROCEDURES UPDATE			
47	Develop formal policies 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
LONG-TERM (10yr) REVENUE NEEDS FORECAST			
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

RESOLUTION 2026-07

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 COUNCIL FRAMEWORK

WHEREAS, the City of Coburg Council desires to set goals and objectives to guide the work of staff on an annual basis in a manner that is organized, understandable, and available to residents and businesses it serves and supports; and

WHEREAS, the City of Coburg utilizes the "City of Coburg Framework for Continued Progress" to establish, organize, and implement Council-level objectives; and

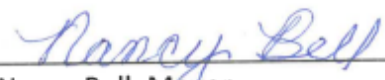
WHEREAS, the Council meets annually for a full-day retreat to review the objectives, receive updates on actions and progress from staff, and collectively put forward future actions planned to further the implementation of the Framework;

THE CITY OF COBURG RESOLVES AS FOLLOWS:

Section 1. The 2026 Update to the City of Coburg Framework for Continued Progress, attached as Exhibit A, is adopted.

Section 2. This resolution is effective immediately upon its enactment by the City Council.

Adopted by the **City Council** of the **City of Coburg**, Oregon by a vote of 6 for and 0 against this 10th day of February, 2026.


Nancy Bell, Mayor

Attest: 
Sammy L. Egbert, City Recorder

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CAPITAL IMPROVEMENT PLAN

Adopted February 10, 2026 | Resolution 2026-06

INTRODUCTION

The City of Coburg's Capital Improvement Plan (CIP) is a multi-year citywide infrastructure financial planning document that lists and describes scheduled improvements to the City of Coburg's general government and utility infrastructure across all City departments. More detailed and technical analysis, project objectives and scheduling can be found in specific master plan documents for the City's water and wastewater utilities.

The CIP provides the Council, staff and community with an understanding of the timing, costs and funding sources and guides financial planning decision making to ensure adequate funds are available or obtained to ensure the successful completion of the project. Because of the significant costs of many infrastructure projects, the use of debt service impacts not only the individual project but the ability for future projects to be funded, further highlighting the importance and need for a comprehensive and regularly updated CIP document.

Annual review and updating of the CIP occurs prior to the budget development process then integrated into the current proposed budget as well as the future years budget forecasts. Capital project budgets are shown in their associated funds where the revenues utilized to fund the project are located. Projects are typically funded in one or more ways, including "cash-funding" with prior year savings and/or annual revenues, grants, debt service (loans) and systems development charges (SDC's)

To ensure that priority projects are planned, funded and constructed in a timely manner, this document provides for projected years of engineering and construction completion. When possible, specific revenue sources are attached to the projects so that planning and facilitation can take place for grant and loan applications well in advance of beginning the project. Therefore, there may be engineering costs associated with projects prior to the actual construction schedule.

CAPITAL IMPROVEMENT PROGRAM GOALS

Goals of this CIP Program include:

1. Responsible and efficient financial planning
2. Clear and inclusive planning, engineering and construction timelines
3. Establishment of funding mechanisms for Capital projects and planning for funding applications
4. Local economic development support
5. Planning and providing for community growth
6. Enhanced safety, access and increased mobility of transportation modes
7. Consideration and compliance with environmental standards and improving environmental quality
8. High quality and cost-effective maintenance and improvements to existing infrastructure
9. Protect Public Health and Safety through regulatory compliance and industry best practices

CAPITAL IMPROVEMENT PROGRAM DEVELOPMENT PROCESS

- December/January: Staff Review and Update to Prior Year CIP
- January/February: CIP Draft Document Provided to Council (retreat or work session)
- March: Adopted by City Council – Public Comment is available
- May/June: CIP incorporated into the Budget Document and Presented

Spending authority (appropriations) occurs only through the budget review/approval process. The prior approval and adoption of the CIP does not convey spending authority. Although the CIP is a starting point for the annual Capital Budget, the projects budgeted each year can vary somewhat in timing and costs from those proposed in the CIP, due to engineering, permitting, contract bidding, seasonal scheduling, grant requirements, etc.

PROJECT CATEGORIZATION

Projects in the CIP are grouped by infrastructure system including:

o Administration	o Water	o Stormwater (future category)
o Parks/Trails/Open Space	o Wastewater	
o Transportation	o Equipment/Fleet (future category)	

Project funding is listed as a category column in the project lists. Funding streams include:

o User Rates & Fees	o Grants
o Tax Revenues (property, gas tax)	o Loans (Debt Service)
o Special Assessments	o Systems Development Charges (SDC)

In some instances, funding may be listed as TBD or “to be determined”. Projects scheduled within the two-year budget should have a funding source listed.

GUIDING DOCUMENTS

This document is supported by multiple guiding documents of the City as follows:

1. Coburg Comprehensive Plan – Dated 5/8/2018

Comprehensive planning is a process that determines community goals and aspirations in terms of community development. The result is called a comprehensive plan, and expresses and regulates public policies on transportation, utilities, land use, recreation, and housing. Comprehensive plans typically encompass large geographical areas, a broad range of topics, and cover a long-term time horizon. Comprehensive Plan Amendments take place when the City anticipates a change in zoning, or any form of change in development regulations either mandated by the State or determined by the City as necessary for the future progress of the City.

2. Coburg Community Vision – Dated 7/3/2017

The Community vision statement describes the current and future objectives of the City. The vision statement is a guide to help the City make decisions that align with its philosophy and declared set of goals.

3. City of Coburg Development code – 2019

The Coburg Development Code contains detailed descriptions of zoning districts and specifies what uses are allowed, prohibited, and conditional in each zone. The Development Code is intended to cover almost all types of land use issues which may arise, but in cases where a land use is not listed, a process for interpretation of the code is provided.

4. Master Plans

Master plans represent the long range (10 years or more) plan for the City's development of infrastructure. The master plan, and the facilities shown on it, may be built over a period of many years. Therefore, what is shown in a plan may not yet exist in the City. A lot of time and resource is needed to update a master plan. Therefore, adopted capital project lists can serve as the approved projects for the City. Projects can be updated when the master plans are updated. At the City of Coburg, the following Master Plans exist:

- Park and Open Space Master Plan
- Transportation System Plan
- Water Master Plan
- Wastewater Management Plan
- Stormwater Master Plan (adopted January 2026)

Copies of any of the documents listed below are available on the City of Coburg website and can also be obtained by request of the City Administration office.

5. Annual Council Framework | Objectives

Each year, the Council holds and participates in a full day retreat, in part to develop the overall workplan for Council and Staff with an 18-24 month time horizon. The workplan operates within a framework structure that contains five categories: Our Community, Our Natural Resources, Our Government, Our Utility Systems and Our Financial Resources. Each category contains specific objectives, some of which involve capital improvements detailed in the annual CIP document.



CITY OF COBURG

Capital Improvements Plan

2027 to 2032 Planning Period

Administration/General Government

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1	IT Infrastructure/Equipment	Server/firewall/switch/desktop equipment replacement	General Fund Taxes/Fees*	\$ 10,000	2026-27	\$ 10,000
3	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 20,000	2027-28	\$ 20,000
5	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 60,000	2028-29	
4	City Hall Improvements - HVAC	System Replacement (including ducting)	General Fund Taxes/Fees*	\$ 125,000	2028-29	
6	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	\$ 50,000	2028-29	\$ 235,000
7	City Hall Improvements - Flooring	Full carpet replacement (upstairs/downstairs)	General Fund Taxes/Fees*	\$ 25,000	2029-30	\$ 25,000
8	City Hall Improvements - Façade	Willamette frontage and parking/landscaping	General Fund Taxes/Fees*	\$ 50,000	2030+	\$ 50,000
TOTAL				\$ 340,000		\$ 340,000

* Portion of project costs will be allocated to enterprise funds based on approved Cost Allocation Methodology

Parks

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1	Coburg Creek Park	New Park Facility - Phase I + Design	Park SDC	\$ 50,000	2026-27	\$ 50,000
2	Coburg Creek Park	New Park Facility - Phase II	Park SDC	\$ 100,000	2027-28	\$ 100,000
3	Trails End Park - Phase II	Viewing platforms, paths, benches, signage	Undetermined Grant + Park SDC	\$ 250,000	2029-30	\$ 250,000
4	Julia Morneau Heritage Park	New Park	Undetermined Grant + Park SDC	\$ 250,000	2030 +	
5	Southside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000	2030 +	
6	Northside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000	2030 +	
7	Westside Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000	2030 +	
8	Southwest Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000	2030 +	
9	Coburg Loop 5	Path extension south to Eugene	Undetermined Grant + Park/Trans SDC	\$ 1,500,000	2030 +	\$ 2,750,000
TOTAL				\$ 3,150,000		\$ 3,150,000

Transportation

TOTAL

	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
MAJOR CAPITAL - STREET RECONSTRUCTION						
1	Collector Street Project - Phase I (N Coleman)	Street/Sidewalk Reconstruction N Coleman/Mill	SDC, MPO	\$ 500,000	2026-27	
2	Skinner St - Delaney to Pearl	Street Reconstruction	Gas Tax, TUF, SCA	\$ 250,000	2026-27	
3	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk (Design)	Gas Tax, TUF, SCA, SDC	\$ 20,000	2026-27	\$ 770,000
4	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk (Construction)	Gas Tax, TUF, SCA, SDC	\$ 225,000	2027-28	\$ 225,000
5	Skinner St - Maple to Dixon	Street Reconstruction	Gas Tax, TUF	\$ 200,000	2028-29	

6	Skinner St - Lincoln to Mckenzie	Street Reconstruction	Gas Tax, TUF	\$ 200,000	2028-29	
7	Roberts Ct - Huntly Ct to west dead end	Two Inch Overlay/Leveling	Gas Tax, TUF	\$ 150,000	2028-29	
8	Collector Street Project - Phase II (S Coleman)	Street Reconstruction (Design Only)	Gas Tax, TUF, SDC, MPO-2028	\$ 200,000	2028-29	\$ 750,000
9	Collector Street Project - Phase II (S Coleman)	Street Reconstruction (Construction)	Gas Tax, TUF, SDC, MPO-2028	\$ 900,000	2029-30	\$ 900,000
MAJOR MAINTENANCE						
1	Locust St - Diamond to Skinner	Two Inch Overlay/Dig out	Gas Tax, TUF, SCA	\$ 125,000	2026-27	
2	Willamette Alley - McKenzie to Van Duyn	Grading/Rock/Utility	Gas Tax, TUF	\$ 50,000	2026-27	\$ 175,000
3	Harrison St - Mill to Locust	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 200,000	2027-28	
4	Mckenzie - Coleman to Miller	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000	2027-28	\$ 325,000
5	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000	2028-29	
6	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	\$ 250,000	2028-29	\$ 375,000
7	Skinner St - Pearl to Lincoln	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000	2029-30	
8	Skinner St - Mckenzie to Mill	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000	2029-30	\$ 250,000
OTHER						
1	PW Operations Center Fuel Center	Citywide Fuel Storage/Pump System (\$150k Total)	Grant (BRIC or Other)	\$ 50,000	2030+	\$ 50,000
TOTAL				\$ 3,820,000		\$ 3,820,000

Water						TOTAL
	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
1	Stallings Lane Water Supply	Well #3 Treatment systems & SCADA (final phase)	Water Debt Service (rate revenues)	\$ 200,000	2026-27	
2	Stallings Lane Water Supply	Transmission line (connection to existing system)	Water Debt Service (rate revenues)	\$ 800,000	2026-27	\$ 1,000,000
6	Pioneer Valley Estates Distribution System	Replacement of existing distribution system	Fed Grant/Water Revenues	\$ 750,000	2027-28	
7	Water Master Plan Update	Update of 2016 Water Master Plan	Fed Grant/Water Revenues	\$ 125,000	2027-28	\$ 875,000
LOCAL FUNDING (Rate Revenue)						
5	Water Supply Wells #1, #2 Rehabilitation	System upgrades and rehab to existing wells	Water Rate Revenues	\$ 100,000	2027-28	
9	Christian Wy Waterline Replacement	6 Ince pipeline replacement	Water Rate Revenues	\$ 300,000	2027-28	
10	Delaney St Waterline Replacement	Willamette St to Stuart St - Waterline Replacement	Water Rate Revenues	\$ 100,000	2027-28	\$ 500,000
5	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000	2028-29	
6	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	\$ 250,000	2028-29	\$ 375,000
3	Coburg Industrial Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 160,000	2029-30	
15	Van Duyn St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000	2029-30	
16	Vintage St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000	2029-30	\$ 510,000
EXTERNAL FUNDING REQUIRED (Loan/Grant)						
11	Existing Water Storage Tanks Rehab	Replace/Retrofit (seismic) existing (2) 500k/gal tanks	Grant/Loan (rate revenues)	\$ 3,000,000	2028-29	
14	New Water Reservoir	750,000 Gallon elevated Reservoir	Grant/Loan (rate revenues)	\$ 7,000,000	TBD *	
4	PW Operations Center - Fuel Center	Citywide Fuel Storage/Pump System (\$150k Total)	Grant/Loan (rate revenues)	\$ 50,000	TBD *	
17	Waterline Pipeline Replacements	Remaining 6 inch pipeline replacements	Grant/Loan (rate revenues)	\$ 500,000	TBD *	
13	EWEB Waterline Connection	8-12" waterline for water supply	Grant/Loan (rate revenues)	\$ 9,000,000	TBD *	
18	I-5 Transmission Line (new)	East/West Transmission Loop Line - North of Exit 199	Grant/Loan (rate revenues)	\$ 2,500,000	TBD *	\$ 22,050,000
TOTAL				\$ 25,310,000		\$ 25,310,000

WasteWater						TOTAL
	PROJECT TITLE/LOCATION	DESCRIPTION	FUNDING SOURCE	EST COST	FISCAL YEAR	PER FY
2	WWTP Equipment Replacements (If needed)	Membrane, Blowers, Pumps, Motors Replacement	WW Rate Revenues	\$ 150,000	2027-28	
3	Premier RV Septic Tank Improvement	Replacement of existing (aged/mis-sized) Septic Tank	WW Rate Revenues	\$ 450,000	2027-28	\$ 600,000
5	Wastewater Master Plan Update	Complete Update of 20 Year Infrastructure Plan	WW Rate Revenues	\$ 150,000	2028-29	\$ 150,000
6	WW Treatment Plant - Facilities Improvements	Headworks Structure	Grant/Loan (rate revenues)	\$ 120,000	TBD *	
7	WW Treatment Plant - Facilities Improvements	Additional Membrane(s)	Grant/Loan (rate revenues)	\$ 600,000	TBD *	
8	WW Treatment Plant - Facilities Improvements	Additional Treatment Basin	Grant/Loan (rate revenues)	\$ 900,000	TBD *	
9	WW Treatment Plant - Facilities Improvements	Bridge Crane (Membrane maint)	Grant/Loan (rate revenues)	\$ 175,000	TBD *	
10	WW Treatment Plant - Facilities Improvements	Effluent Storage/Holding Pond	Grant/Loan (rate revenues)	\$ 250,000	TBD *	
11	WW Treatment Plant - Facilities Improvements	Effluent Cooling Systems	Grant/Loan (rate revenues)	\$ 150,000	TBD *	
4	Renewable Energy (solar) System	Solar Panel installation at WWTP (est. 199kw)	State (ODOE)/Federal Grant	\$ 1,000,000	TBD	
1	PW Operations Center - Fuel Center	Citywide Fuel Storgae/Pump System (\$150k Total)	WW Rate Revenues	\$ 50,000	TBD	\$ 3,245,000
TOTAL				\$ 3,995,000		\$ 3,995,000

* Timing/order of improvements dependent on final recommendations of capacity and facilities study + Master Plan

Capital Improvements Plan

Projects by Fiscal Year

PROJECT TITLE/LOCATION		DESCRIPTION	FUNDING SOURCE	EST COST
FY 26-27				
1	IT Infrastructure/Equipment	Server/firewall/switch/desktop equipment replacement	General Fund Taxes/Fees*	\$ 10,000
1	Coburg Creek Park	New Park Facility - Phase I + Design	Park SDC	\$ 50,000
1	Collector Street Project - Phase I (N Coleman)	Street/Sidewalk Reconstruction N Coleman/Mill	SDC, MPO	\$ 500,000
2	Skinner St - Delaney to Pearl	Street Reconstruction	Gas Tax, TUF, SCA	\$ 250,000
3	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk (Design)	Gas Tax, TUF, SCA, SDC	\$ 20,000
1	Locust St - Diamond to Skinner	Two Inch Overlay/Dig out	Gas Tax, TUF, SCA	\$ 125,000
2	Willamette Alley - McKenzie to Van Duyn	Grading/Rock/Utility	Gas Tax, TUF	\$ 50,000
1	Stallings Lane Water Supply	Well #3 Treatment systems & SCADA (final phase)	Water Debt Service (rate revenues)	\$ 200,000
2	Stallings Lane Water Supply	Transmission line (connection to existing system)	Water Debt Service (rate revenues)	\$ 800,000
TOTAL for FY 2026-27				\$ 2,005,000
FY 27-28				
3	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 20,000
2	Coburg Creek Park	New Park Facility - Phase II	Park SDC	\$ 100,000
4	Locust St - Willamette to Harrison	Street Reconstruction, curb, sidewalk (Construction)	Gas Tax, TUF, SCA, SDC	\$ 225,000
3	Harrison St - Mill to Locust	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 200,000
4	Mckenzie - Coleman to Miller	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000
6	Pioneer Valley Estates Distribution System	Replacement of existing distribution system	Fed Grant/Water Revenues	\$ 750,000
7	Water Master Plan Update	Update of 2016 Water Master Plan	Fed Grant/Water Revenues	\$ 125,000
5	Water Supply Wells #1, #2 Rehabilitation	System upgrades and rehab to existing wells	Water Rate Revenues	\$ 100,000
9	Christian Wy Waterline Replacement	6 Ince pipeline replacement	Water Rate Revenues	\$ 300,000
10	Delaney St Waterline Replacement	Willamette St to Stuart St - Waterline Replacement	Water Rate Revenues	\$ 100,000
2	WWTP Equipment Replacements (If needed)	Membrane, Blowers, Pumps, Motors Replacement	WW Rate Revenues	\$ 150,000
3	Premier RV Septic Tank Improvement	Replacement of existing (aged/mis-sized) Septic Tank	WW Rate Revenues	\$ 450,000
TOTAL for FY2027-28				\$ 2,645,000
FY 28-29				
5	City Hall ADA Parking/Access Improvements	ADA Compliant parking, ramps, front entrance, doors	General Fund Taxes/Fees*	\$ 60,000
4	City Hall Improvements - HVAC	System Replacement (including ducting)	General Fund Taxes/Fees*	\$ 125,000
6	Facilities Security Systems Integration	Facilities Security Systems Integration	General Fund Taxes/Fees*	\$ 50,000
5	Skinner St - Maple to Dixon	Street Reconstruction	Gas Tax, TUF	\$ 200,000
6	Skinner St - Lincoln to McKenzie	Street Reconstruction	Gas Tax, TUF	\$ 200,000
7	Roberts Ct - Huntly Ct to west dead end	Two Inch Overlay/Leveling	Gas Tax, TUF	\$ 150,000
8	Collector Street Project - Phase II (S Coleman)	Street Reconstruction (Design Only)	Gas Tax, TUF, SDC, MPO-2028	\$ 200,000
5	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000
6	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	\$ 250,000

5	Lincoln St - Skinner to Coleman	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000
6	Roberts Rd - South end to Roberts Ct	Two Inch Overlay	Gas Tax, TUF	\$ 250,000
11	Existing Water Storage Tanks Rehab	Replace/Retrofit (seismic) existing (2) 500k/gl tanks	Grant/Loan (rate revenues)	\$ 3,000,000
TOTAL for FY2028-29				\$ 4,735,000

FY 29-30

7	City Hall Improvements - Flooring	Full carpet replacement (upstairs/downstairs)	General Fund Taxes/Fees*	\$ 25,000
3	Trails End Park - Phase II	Viewing platforms, paths, benches, signage	Undetermined Grant + Park SDC	\$ 250,000
9	Collector Street Project - Phase II (S Coleman)	Street Reconstruction (Construction)	Gas Tax, TUF, SDC, MPO-2028	\$ 900,000
7	Skinner St - Pearl to Lincoln	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000
8	Skinner St - Mckenzie to Mill	Two Inch Overlay/Dig out	Gas Tax, TUF	\$ 125,000
3	Coburg Industrial Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 160,000
15	Van Duyn St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000
16	Vintage St Waterline	12 inch waterline intertie	Water Rate Revenues	\$ 175,000
TOTAL for FY2029-30				\$ 1,935,000

FY 2030+

8	City Hall Improvements - Façade	Willamette frontage and parking/landscaping	General Fund Taxes/Fees*	\$ 50,000
4	Julia Morneau Heritage Park	New park	Undetermined Grant + Park SDC	\$ 250,000
5	Southside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000
6	Northside Neighborhood Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 350,000
7	Westside Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000
8	Southwest Mini-Park	New Park (land + improvements)	Undetermined Grant + Park SDC	\$ 150,000
9	Coburg Loop 5	Path extension south to Eugene	Undetermined Grant + Park/Trans SDC	\$ 1,500,000
1	PW Operations Center Fuel Center	Citywide Fuel Storage/Pump System (\$150k Total)	Grant (BRIC or Other)	\$ 50,000
14	New Water Reservoir	750,000 Gallon elevated Reservoir	Grant/Loan (rate revenues)	\$ 7,000,000
4	PW Operations Center - Fuel Center	Citywide Fuel Storage/Pump System (\$150k Total)	Grant/Loan (rate revenues)	\$ 50,000
17	Waterline Pipeline Replacements	Remaining 6 inch pipeline replacements	Grant/Loan (rate revenues)	\$ 500,000
13	EWEB Waterline Connection	8-12" waterline for water supply	Grant/Loan (rate revenues)	\$ 9,000,000
18	I-5 Transmission Line (new)	East/West Transmission Loop Line - North of Exit 199	Grant/Loan (rate revenues)	\$ 2,500,000
6	WW Treatment Plant - Facilities Improvements	Headworks Structure	Grant/Loan (rate revenues)	\$ 120,000
7	WW Treatment Plant - Facilities Improvements	Additional Membrane(s)	Grant/Loan (rate revenues)	\$ 600,000
8	WW Treatment Plant - Facilities Improvements	Additional Treatment Basin	Grant/Loan (rate revenues)	\$ 900,000
9	WW Treatment Plant - Facilities Improvements	Bridge Crane (Membrane maint)	Grant/Loan (rate revenues)	\$ 175,000
10	WW Treatment Plant - Facilities Improvements	Effluent Storage/Holding Pond	Grant/Loan (rate revenues)	\$ 250,000
11	WW Treatment Plant - Facilities Improvements	Effluent Cooling Systems	Grant/Loan (rate revenues)	\$ 150,000
4	Renewable Energy (solar) System	Solar Panel installation at WWTP (est. 199kw)	State (ODOE)/Federal Grant	\$ 1,000,000
1	PW Operations Center - Fuel Center	Citywide Fuel Storage/Pump System (\$150k Total)	WW Rate Revenues	\$ 50,000
TOTAL for FY2030+				\$25,145,000

RESOLUTION 2026-06

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 CAPITAL IMPROVEMENT PLAN

WHEREAS, the City has a capital project list that is utilized to schedule and budget projects; and

WHEREAS, the Capital Improvement Plan (CIP) is a planning and budgeting tool used to ensure that Capital projects are planned, funded, and constructed in a timely manner; and

WHEREAS, the Capital Improvement Plan is developed according to implementation priorities from City guiding documents, with consideration for the limitations of available funding and staff resources; and

WHEREAS, projects to be funded with system development charges need to be included in the Capital Improvement Plan;

WHEREAS, the City wishes for the Capital Project List to be reviewed and updated annually through resolution prior to the Budget Process;

THE CITY OF COBURG RESOLVES AS FOLLOWS:

Section 1. The Fiscal Year 2026-27 Capital Improvement Plan attached as Exhibit A, is adopted.

Section 2. This resolution is effective immediately upon its enactment by the City Council.

Adopted by the **City Council** of the **City of Coburg**, Oregon, by a vote of 6 for and 0 against, this 10th day of February, 2026.


Nancy Bell, Mayor

ATTEST: 
Sammy L. Egbert, City Recorder

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Salary and Classification Schedule

FY 2026-27 Proposed
CPI – W 2.57%

Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Administration														
City Administrator	<u>Negotiated Contract</u>													
<i>Exempt - Supervisor</i>														
Finance Director	41.65	42.48	43.33	44.20	45.08	45.99	46.91	47.84	48.80	49.78	50.77	51.79	52.82	53.88
<i>Exempt</i>	86,633	88,365	90,133	91,935	93,774	95,649	97,562	99,514	101,504	103,534	105,605	107,717	109,871	112,069
Accountant	24.79	25.29	25.80	26.31	26.84	27.37	27.92	28.48	29.05	29.63	30.22	30.83	31.45	32.07
<i>Non-Exempt</i>	51,572	52,603	53,655	54,729	55,823	56,940	58,078	59,240	60,425	61,633	62,866	64,123	65,406	66,714
City Recorder/Executive Assistant to CA & City Council	41.65	42.48	43.33	44.20	45.08	45.99	46.91	47.84	48.80	49.78	50.77	51.79	52.82	53.88
<i>Exempt - Supervisor</i>	86,633	88,365	90,133	91,935	93,774	95,649	97,562	99,514	101,504	103,534	105,605	107,717	109,871	112,069
Utility Billing Specialist	24.30	24.79	25.29	25.79	26.31	26.83	27.37	27.92	28.48	29.05	29.63	30.22	30.82	31.44
<i>Non-Exempt</i>	50,553	51,564	52,595	53,647	54,720	55,814	56,931	58,069	59,231	60,415	61,623	62,856	64,113	65,395
Administrative/Department Specialist	21.67	22.10	22.54	23.00	23.46	23.92	24.40	24.89	25.39	25.90	26.41	26.94	27.48	28.03
<i>Non-Exempt</i>	45,072	45,973	46,893	47,830	48,787	49,763	50,758	51,773	52,809	53,865	54,942	56,041	57,162	58,305
Administrative Assistant 2	20.92	21.34	21.76	22.20	22.64	23.09	23.56	24.03	24.51	25.00	25.50	26.01	26.53	27.06
<i>Non-Exempt</i>	43,509	44,379	45,267	46,172	47,095	48,037	48,998	49,978	50,978	51,997	53,037	54,098	55,180	56,283
Administrative Assistant 1	19.72	20.11	20.52	20.93	21.35	21.77	22.21	22.65	23.11	23.57	24.04	24.52	25.01	25.51
<i>Non-Exempt</i>	41,017	41,838	42,675	43,528	44,399	45,287	46,192	47,116	48,058	49,020	50,000	51,000	52,020	53,060
Administrative Assistant - Temp	15.92	16.24	16.56	16.89	17.23	17.58	17.93	18.29	18.65	19.03	19.41	19.79	20.19	20.59
<i>Non-Exempt</i>	33,113	33,775	34,451	35,140	35,843	36,559	37,291	38,036	38,797	39,573	40,364	41,172	41,995	42,835
Court														
Court Administrator	32.01	32.65	33.31	33.97	34.65	35.35	36.05	36.77	37.51	38.26	39.02	39.80	40.60	41.41
<i>Exempt</i>	66,588	67,920	69,278	70,664	72,077	73,519	74,989	76,489	78,019	79,579	81,171	82,794	84,450	86,139
Police														
Police Chief	49.04	50.02	51.03	52.05	53.09	54.15	55.23	56.34	57.46	58.61	59.78	60.98	62.20	63.44
<i>Exempt - Supervisor</i>	102,011	104,052	106,133	108,255	110,420	112,629	114,881	117,179	119,523	121,913	124,351	126,838	129,375	131,963

Police Sergeant	40.65	41.46	42.29	43.14	44.00	44.88	45.78	46.69	47.63	48.58	49.55	50.54	51.55	52.58
<i>Non-Exempt - Supervisor</i>	84,549	86,240	87,965	89,724	91,519	93,349	95,216	97,120	99,063	101,044	103,065	105,126	107,229	109,373
Police Officer 1	31.41	32.04	32.68	33.34	34.00	34.68	35.38	36.09	36.81	37.54	38.29	39.06	39.84	40.64
<i>Non-Exempt</i>	65,343	66,649	67,982	69,342	70,729	72,143	73,586	75,058	76,559	78,090	79,652	81,245	82,870	84,528
Police Department Technician	25.97	26.49	27.02	27.56	28.11	28.67	29.25	29.83	30.43	31.04	31.66	32.29	32.94	33.60
<i>Non-Exempt</i>	54,018	55,098	56,200	57,324	58,471	59,640	60,833	62,050	63,291	64,557	65,848	67,165	68,508	69,878
Reserve Officer	21.69	22.12	22.57	23.02	23.48	23.95	24.43	24.92	25.41	25.92	26.44	26.97	27.51	28.06
<i>On-Call officer only (50 hours PY)</i>	0.00	46,019	46,940	47,878	48,836	49,813	50,809	51,825	52,862	53,919	54,997	56,097	57,219	58,364
Planning														
Planner/Development Director	34.33	35.02	35.72	36.43	37.16	37.91	38.66	39.44	40.23	41.03	41.85	42.69	43.54	44.41
<i>Non-Exempt</i>	71,413	72,841	74,298	75,784	77,299	78,845	80,422	82,031	83,671	85,345	87,051	88,792	90,568	92,380
Staff Planner/Development	25.40	25.91	26.43	26.96	27.50	28.05	28.61	29.18	29.76	30.36	30.97	31.59	32.22	32.86
<i>Non-Exempt</i>	52,840	53,897	54,975	56,075	57,196	58,340	59,507	60,697	61,911	63,149	64,412	65,700	67,014	68,355
Public Works														
Public Works Director	42.14	42.98	43.84	44.72	45.61	46.53	47.46	48.41	49.37	50.36	51.37	52.40	53.44	54.51
<i>Exempt - Supervisor</i>	87,652	89,405	91,193	93,017	94,877	96,775	98,710	100,684	102,698	104,752	106,847	108,984	111,164	113,387
Public Works Supervisor	31.41	32.04	32.68	33.34	34.00	34.68	35.38	36.09	36.81	37.54	38.29	39.06	39.84	40.64
<i>Exempt - Supervisor</i>	65,343	66,649	67,982	69,342	70,729	72,143	73,586	75,058	76,559	78,090	79,652	81,245	82,870	84,528
Public Works Operator 3	27.96	28.52	29.09	29.67	30.27	30.87	31.49	32.12	32.76	33.42	34.09	34.77	35.46	36.17
<i>Non-Exempt</i>	58,163	59,326	60,513	61,723	62,957	64,216	65,501	66,811	68,147	69,510	70,900	72,318	73,765	75,240
Public Works Operator 2	24.50	24.99	25.49	26.00	26.52	27.05	27.59	28.14	28.71	29.28	29.87	30.46	31.07	31.69
<i>Non-Exempt</i>	50,960	51,980	53,019	54,080	55,161	56,264	57,390	58,537	59,708	60,902	62,120	63,363	64,630	65,923
Public Works Operator 1	21.87	22.30	22.75	23.20	23.67	24.14	24.62	25.12	25.62	26.13	26.65	27.19	27.73	28.28
<i>Non-Exempt</i>	45,479	46,389	47,317	48,263	49,228	50,213	51,217	52,241	53,286	54,352	55,439	56,548	57,679	58,832
Public Works Seasonal Worker	15.92	16.24	16.56	16.89	17.23	17.58	17.93	18.29	18.65	19.03	19.41	19.79	20.19	20.59
<i>Non-Exempt</i>	33,113	33,775	34,451	35,140	35,843	36,559	37,291	38,036	38,797	39,573	40,364	41,172	41,995	42,835

City of Coburg Debt Summary Budget

Fund	Debt Name	Payment	Account Number	Fiscal Year 2,025	Fiscal Year 2,026	Fiscal Year 2,027	Fiscal Year 2,028	Fiscal Year 2,029	Fiscal Year 3,030	Fiscal Year 3,031	Fiscal Year 3,032	Fiscal Year 3,033	Fiscal Year 3,034
General	2020 Series- US Bank Global Trust												
		Principal	001-999-801100	15,000	15,000	15,000	20,000	20,000	20,000	-	-	-	-
		Interest	001-999-802100	14,250	13,800	13,350	12,900	12,300	11,700	11,100	10,500	-	9,300
			Total General Fund Debt	29,250	28,800	28,350	32,900	32,300	31,700	11,100	10,500	-	9,300
Street	2022 - State of Oregon, ODOT OTIF -0072												
		Principal	003-999-801300	92,523	93,864	96,229	98,654	101,141	103,689	106,302	108,981	106,057	
		Interest	003-999-802300	21,877	20,536	18,171	15,746	13,259	10,711	8,098	5,419	2,673	
			Total Street Fund Debt	114,400	114,400	114,400	114,400	114,400	114,400	114,400	114,400	108,729	-
Water	2020 Series- US Bank Global Trust												
		Principal	004-600-510410	80,000	80,000	-	-	-	-	-	-	-	-
		Interest	004-600-510500	4,800	2,400	-	-	-	-	-	-	-	-
				84,800	82,400	-	-	-	-	-	-	-	-
	IFA Business Oregon #S19007 - Drawdown												
		Principal	Not assigned Yet										
		Interest	Not assigned Yet										
		Fees	Not assigned Yet										
				-	-	-	-	-	-	-	-	-	-
			Total Water Fund Debt	84,800	82,400	-	-	-	-	-	-	-	-
Sewer	2020 DEQ #R23045 Refinance Note												
		Principal	005-999-801200	549,900	554,640	559,420	564,241	569,103	574,008	578,956	583,945	588,978	599,174
		Interest	005-999-802200	58,094	53,354	48,574	43,753	38,891	33,986	29,038	24,049	19,016	13,940
		Fees	005-999-803200	34,462	31,712	28,939	26,142	23,321	20,475	17,605	14,710	11,791	8,846
				642,456	639,706	636,933	634,136	631,315	628,469	625,599	622,704	619,785	621,960
	2020 Series- US Bank Global Trust												
		Principal	005-999-801100	95,000	100,000	100,000	105,000	110,000	110,000	-	-	-	-
		Interest	005-999-802100	167,350	164,500	161,500	158,500	155,350	152,050	148,750	149,350	149,950	150,550
				262,350	264,500	261,500	263,500	265,350	262,050	148,750	149,350	149,950	150,550
			Total Sewer Fund Debt	904,806	904,206	898,433	897,636	896,665	890,519	774,349	772,054	769,735	772,510
	Total Debt			1,133,256	1,129,806	1,041,183	1,044,936	1,043,365	1,036,619	899,849	896,954	878,464	781,810

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES**Tax Year 2025-26**

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: **LANE**District Abbreviation **CICOB**

- 1 Taxing District Code
2 Taxing District Name
3 Counties in which District lies

201360000

CITY OF COBURG

4 Levy Approved Before or After 10/6/01**Ad Valorem Tax Levies**

- 5 Permanent Levy (if dollar amount)
6 Local Option Levy (if dollar amount)*
7 "GAP" Bond Levy
8 Urban Renewal Special Levy
9 Bond Levy*

PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
0				0
	0			0
		0		0
		0		0
			0	0
0	0	0	0	0

10 **TOTAL DOLLAR LEVY** (add lines 5 thru 9)**Adjustments**

- 11 Amount Raised in Other Counties
12 **NET DOLLAR LEVY FOR TAX RATE** (line 10 minus line 11)

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

- 13 Total Assessed Value
14 Add: Non-Profit Housing Value
15 Add: Fish and Wildlife Value
16 Subtract: Urban Renewal Excess (amt. used only)**
17 **VALUE TO COMPUTE THE TAX RATE**

	314,775,991
	0
	0
	35,984,641
	278,791,350

Tax Computations

- 18 Tax Rate (for dollar levies, line 12 divided by line 17)***
19 Amount Tax Rate Will Raise (line 17 times line 18)
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)
21 Total Timber Offset Amount (county district only)
22 Timber Tax Rate (line 21 divided by line 17)
23 Billing Rate (line 18 minus line 22)
24 Calculated Tax for Extension for District (line 23 times line 17)
24a Gain from UR Division of Tax Rate Truncation
24b Gain or Loss from UR Division of Tax Across Counties
24c Net Tax for Extension (24 + 24a + 24b)
25 Actual Tax Extended for District
26 District's Gain or Loss from Individual Extension (25 - 24c)
27 District's Compression Loss (Enter as a negative number)****
28 **DISTRICT TAXES IMPOSED** (line 24c+line 26+line 27)

0.0037506	0.0000000	0.0000000	0.0000000	0.0037506
1,045,634.84	0.00	0.00	0.00	1,045,634.84
0.00	0.00	0.00	0.00	0.00
0.00				0.00
0.0000000				0.0000000
0.0037506	0.0000000	0.0000000	0.0000000	0.0037506
1,045,634.84	0.00	0.00	0.00	1,045,634.84
19.53	0.00	0.00	0.00	19.53
0.00	0.00	0.00	0.00	0.00
1,045,654.37	0.00	0.00	0.00	1,045,654.37
1,045,654.36	0.00	0.00	0.00	1,045,654.36
-0.01	0.00	0.00	0.00	-0.01
0.00	0.00	0.00		0.00
1,045,654.36	0.00	0.00	0.00	1,045,654.36

Additional Taxes/Penalties

- 29 Farmland (ORS 308A.703)
30 Forestland (ORS 308A.703)
31 Small Tract Forestland (STF) (ORS 308A.703)
32 Open Space (ORS 308.770)
33
34 Historic Property (ORS 358.525)
35 Other
36 Late Filing Fee County Only (ORS 308.302)
37 Roll Corrections (ORS 311.206),
incl. omitted property/other roll
corrections, but excl. roll
corrections under ORS 311.208.

	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	799.58	799.58
	799.58	799.58

38 **TOTAL ADDITIONAL TAXES/PENALTIES** (lines 29 thru 37)39 **TOTAL TO BE RECEIVED** (line 28 plus line 38)

40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

1,045,654.36	0.00	0.00	799.58	1,046,453.94
				0.1402620%

* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

** For urban renewal special levies, enter zero on this line; excess value is **not** subtracted.

*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.

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Local Budgeting in Oregon



Local Budgeting in Oregon

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Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual*, 150-504-420, hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it's not a substitute for the *Manual*. Before you take any formal action in the budget process, consult the *Manual*.

First, the basics

What is the law?

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual or biennial budget. (The only exceptions are a few types of local governments specifically exempted.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

This isn't unusual. Many states have specific laws which require units of local government to prepare and adopt annual operating budgets. Yet, Oregon's budgeting system is considered one of the most progressive in the nation. Why?

Look at Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two important things:

1. It establishes standard procedures for preparing, presenting, and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

Many people rely on you, as an elected or appointed official, to see that the annual budget is prepared correctly. State officials check to see that the budget is prepared and administered according to law, and citizens in your district check to see that programs they want and need are adequately funded. This makes budgeting in Oregon a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services.

To give the public ample opportunity to participate in the budgeting process, local budget law requires that a budget officer be appointed and a budget committee be formed. The budget officer draws together necessary information and prepares the first draft of the budget. The budget committee then reviews and revises the proposed budget before it's formally approved. Notices are published, budgets are made available for public review,

and at least two opportunities for public comment are provided. These requirements encourage public participation in the budget-making process and give public exposure to budgeted programs and fiscal policies before their adoption.

Naturally, citizen involvement varies from one community to the next. If the patrons in your district are active and involved, you may find citizens asking for information not specifically required under local budget law. It is up to your local government to prepare a budget that clearly outlines its fiscal policies and is satisfactory to the voters of the district. If you can make your budget clear and concise, you'll find that taxpayers have a better understanding of the purposes for which their tax dollars are spent. You may also find the citizen input informative and beneficial.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 through June 30).

Note: Local governments have the option of budgeting on a 24-month "biennial" budget period or by fiscal year. For the differences entailed in biennial budgeting, see page 8. Throughout this booklet, we refer to "fiscal year" but if a local government adopts a biennial budget, the period referred to is a 24-month period.

Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

The content and detail of each budget will vary substantially because of differences in the purpose, size, and complexity of local governments.

Who is on the budget committee?

The budget committee consists of the members of the local governing body (such as county commissioners or school board members) and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Note: For most of the districts in Multnomah County, because the Tax Supervising and Conservation Commission (TSCC) holds the budget hearing, the governing body is the budget committee and there are no appointive members. These districts should consult with the TSCC about their processes. This publication addresses the budget committee process for all other districts in the state.



The budget cycle

The nine steps

Budgeting isn't something you do once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: The budget is prepared, approved, and finally adopted. Your budget must be prepared far enough in advance so that it can be adopted on or before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into nine steps.

Preparing the budget

1. **Budget officer appointed.** Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. **Proposed budget prepared.** The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. **Budget officer publishes notice.** When the proposed budget and the budget message are ready, the budget officer publishes a "Notice of Budget Committee Meeting." If notice is only published in a newspaper of general circulation (as outlined in ORS 193.010(3) and 193.020), it must be published at least twice, five to 30 days before the scheduled budget committee meeting date. The notice may be published once in a newspaper (five to 30 days prior to the scheduled budget committee meeting) as long as it is also published on the local government's website at least 10 days before the meeting. The newspaper notice must include the website address. If notice is hand delivered or mailed, only one notice is required not later than 10 days prior to the meeting.
4. **Budget committee meets.** At least one meeting must be held to 1) receive the budget message and budget document, and 2) hear the public. The budget officer provides a copy of the proposed budget to each member of the budget committee. The copies may

be distributed any time before the advertised budget committee meeting. It's also acceptable to wait and distribute the budget at the advertised meeting. When the budget is given to the budget committee, it becomes a public record and must be made available to the public.

The budget committee members can't get together in person, by phone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.

At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget. If public comment isn't allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings.

After the initial meeting, if needed, the budget committee may meet as many times as needed to revise and approve the budget. If two or more meetings are held to take comment from the public, only the first meeting to do so must meet the publication requirements explained in step 3. Notice of additional meetings for this or any other purpose may be provided in the same time frame and manner as notices of meetings of the governing body. Notice of other meetings of the budget committee must be provided as required by Oregon public meeting law. All meetings are open to the public.

5. **Committee approves budget.** When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, the budget is approved. If the budget requires an ad valorem tax to be in balance, **the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.**

Advertising and holding hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The budget officer must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed, or be hand delivered.

If no newspaper is published in your district and estimated expenditures for the ensuing year don't exceed \$100,000, you may provide the budget summary and notice of budget hearing by posting it in three conspicuous places within the district for at least 20 days prior to the date of the hearing.

See the *Manual* for details on publication requirements.

7. **Budget hearing held.** The budget hearing must be held by the governing body on the date specified on the public notices.

The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, without first publishing a revised budget summary and holding another budget hearing:

- Taxes may not be increased beyond the amount approved by the budget committee, and
- Estimated expenditures in a fund may not be increased by more than \$5,000 or 10 percent, whichever is greater.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It shouldn't be formally adopted until the latter part of June** so last-minute revisions to revenue or expenditure estimates can be incorporated.

The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30. See the *Manual* for the format of the resolution or ordinance.

9. **Budget filed and levy certified.** The final step in the budget cycle is to certify any necessary property tax levy.

Districts levying a property tax must submit to the county assessor's office on or before July 15:

- Two copies of notice of levy and the categorization certification, and
- Two copies of the budget resolution or ordinance.

Each local district that does not levy a property tax must send a copy of the resolution adopting its budget and making appropriations to the Department of Revenue on or before July 15. All local districts send a copy of the complete budget to the county clerk on or before September 30. School districts also submit a copy of the budget to the county education service district office and to the Oregon Department of Education.



The budget document

All budgets must meet certain minimum requirements, outlined here. For specific examples consult the *Manual*.

Under local budget law the budget must follow a basic format. Expenditures generally are broken down first by fund, then by organizational unit or program, and then, more specifically, by object classification and object. Revenues are broken down by fund, at the least.

What is a fund?

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government.

Depending on the size and complexity of your local government and the services it provides, your district may also have a number of special funds. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Examples include: debt service funds, construction funds, reserve funds, street funds, water funds, and sewer funds.

What is an organizational unit?

Some funds are broken down to account for one or more organizational units or activities, which are merely subdivisions of a fund. An organizational unit might be a department, office, or division. What you call these units is up to your local government.

What is a program?

Budget requirements may be prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting.

Budget format

Your budget detail sheets for expenditures and revenues must show in parallel columns:

1. Actual expenditures and revenues for two years preceding the current year.
2. Budgeted requirements and revenues for the current year.

3. Estimated requirements and revenues for the coming fiscal year. Upcoming fiscal year estimates should be broken into three columns: proposed, approved, and adopted, showing estimated amounts as they are considered through each step of the budget process.

Information in each column must be itemized to show all estimated or incurred requirements and revenues.

Revenues

Budget revenues are divided into two types: ensuing year property tax and nonproperty tax revenues. Property taxes shown in your budget will not be the same as the property tax “levy” you submit to the assessor.

There are three reasons for this. First, not all taxpayers pay their taxes in the year billed. Second, discounts are given for timely property tax payments. Third, the Oregon Constitution sets a limit on the amount of taxes that can be collected from an individual property.

You must estimate the amount of taxes to be lost because of the “constitutional limits” and “discounts allowed and other uncollected amounts.”

The total of these amounts plus estimated taxes to be received can’t exceed your district’s taxing authority, which includes its rate limit, voter approved local option levies, and levies to repay bonded debt. This total is the amount of tax levy that is certified to the assessor.

The amount estimated as “loss due to constitutional limit” will vary from district to district. Late in October or early November each year, the tax collector sends the district a report on the amount of taxes that will actually be billed for the district. This is called the taxes imposed.

“Discounts allowed and other uncollected amounts” normally will represent only a small percentage of the property tax levy. Contact your county tax collector for help in determining this percentage.

You next need to calculate how much tax revenue can be raised using the district’s permanent rate limit.

$$\begin{array}{c} \text{Rate Limit} \\ \text{times} \\ \text{Estimated District Assessed Value} \\ \text{equals} \\ \text{Amount Raised By Rate Limit} \end{array}$$

This amount plus any local option taxes or bond levies, less the estimate of taxes to be lost, is the amount of tax revenue estimated to be received. If this amount is less than the amount needed for the budget, requirements must be reduced, other sources of revenue found, or additional taxing authority approved by voters.

Expenditures and requirements: by fund

Under the law, budget expenditures and other requirements must be itemized to show all estimated expenses. The estimates may be prepared either by program or organizational unit. Within any fund each expenditure must be detailed and identified, arranged by organizational unit if applicable, and put into one of these major object classifications:

- **Personnel services** includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.
- **Materials and services** includes contractual and other services (example: audit or legal services), materials, supplies, and other charges.
- **Capital outlay** includes acquisition of land, buildings, improvements, machinery, and equipment.

Some special expenditures and requirements do not fit logically into one of these three object classifications. These are put in special categories. The most common special categories are:

- **Debt service** includes repayment of principal and interest on bonds, interest-bearing warrants, and short term loans.
- **Transfers.** An amount to be given as a resource to another fund in the budget.
- **General operating contingencies.** A special amount set aside in the upcoming year for unforeseen expenses.
- **Reserved for future expenditure.** An amount which identifies funds to be “saved” for use in future fiscal years. May be used in a reserve fund or in another fund when specifically allowed by statute.
- **Unappropriated ending fund balance.** A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Expenditures and requirements: program budgets

Program budgets are prepared differently. Estimates for each program must be arranged by activity and then put into separate object classifications, as already described.



Taxes and budgeting

Many local governments rely heavily on property taxes to finance services they offer. In some cases, services are paid for entirely by property taxes.

The amount and type of tax a local government may levy is limited by the Oregon Constitution and Oregon law. The constitution allows a local government to levy annually the amount that would be raised by its permanent rate limit without further authorization from the voters. Revenue from the permanent rate-limited levy can be used for any purpose.

When a local government has no permanent rate limit or when the rate limit doesn't provide enough revenue to meet estimated expenditures, the government may request a local option levy from the voters. These levies are in excess of the rate limit and require voter approval. Currently, ESDs can't use the local option tax. Schools and community colleges can use the local option tax, but the amount they may request is limited.

A local option can be used for general purposes or a specific activity. The levy may be stated as a total dollar amount or rate to be levied uniformly for a period. If the levy is for an operating purpose, the period cannot exceed five years. If the levy is for a capital project, the period can't exceed 10 years or the life of the capital asset, whichever is less.

A debt service levy is used only to pay principal and interest on bonds. The constitution doesn't require voters to approve this type of levy each year. That's because voter approval of a bond issue is considered approval of levies necessary to repay bond interest and principal.

By law, some local governments are limited on the total amount of tax they may levy. These limits are computed as a percentage of a local government's property value. For specific examples, consult the *Manual* or the Department of Revenue, Finance and Taxation Unit.

Tax levies not made according to law may be voided by an appeal to the Oregon Tax Court. Appeals can be made by the county assessor, county court, board of commissioners, Oregon Department of Revenue, Tax Supervising and Conservation Commission, or 10 or more interested taxpayers. An appeal must be submitted within 30 days after the local government certifies the tax levy to the county assessor.

In addition, since 1991, the Oregon Constitution has limited the amount of taxes that may be imposed on any property. For any property, the maximum amount of taxes to support the public school system is \$5 per \$1,000 of real market value. The maximum amount of taxes to support other government operations is \$10 per \$1,000 of real market value. Certain types of taxes may not be subject to the limit. See the *Manual* for further information.



Elections and budgeting

Many local governments find that available revenues, including revenue from levies made under the permanent rate limit, are not enough to finance proposed expenditures. In this case, there are two alternatives:

1. Lower the proposed expenditures to equal available revenues, or
2. Schedule a tax levy election to obtain voter approval to levy a local option tax.

All local governments that decide to schedule a levy election are limited to four election dates each year. The levy election must be on one of these dates.

See your county elections officer for more information. The county elections officer publishes election notices, sample ballots, and a list of polling places.

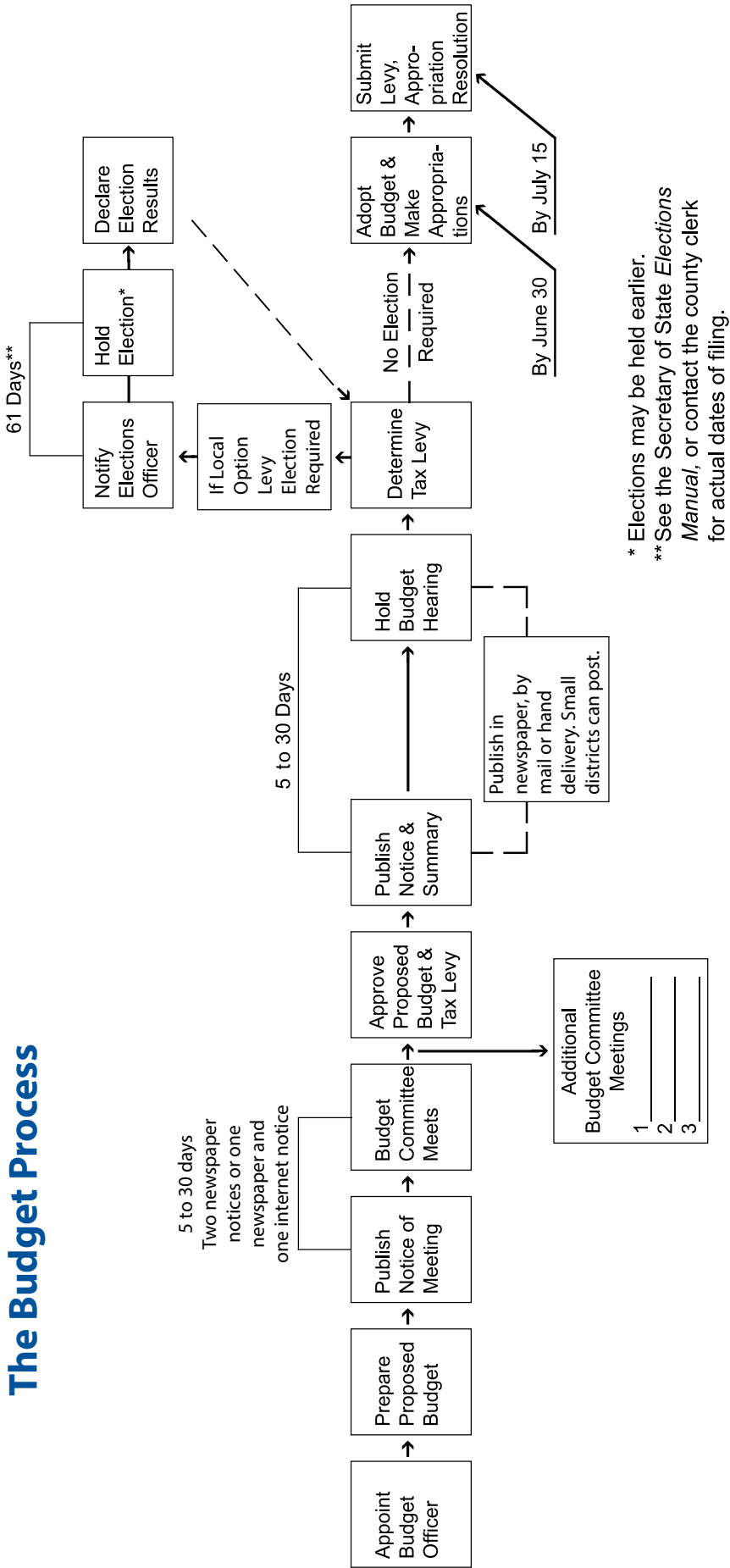
Election dates

- Second Tuesday in March
- Third Tuesday in May
- Fourth Tuesday in August
- First Tuesday after the first Monday in November

Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in August, it must request in writing from the county tax assessor an extension to certify its tax levy. When the tax levy is finally determined, the governing body adopts the resolution to levy taxes and submits its final levy certification to the assessor. If the late levy election failed, the governing body must reduce its budget appropriations to reflect the amount of taxes it actually has authority to levy.

Tax levy ballot language sometimes must contain certain wording or statements required by law or must not exceed other limits. For more details, see the *Manual*, or download a copy of the *Tax Election Ballot Measure Manual*, 150-504-421.

The Budget Process





Appropriations and their use

When the nine budget steps are completed and the new fiscal year begins, the governing body works from appropriations. Amounts listed in the appropriation resolution provide authority to spend public funds in the next 12 months. However, appropriations may be made in broader categories than the detail presented in the budget.

District spending is limited to the schedule of appropriations. But what if it is necessary to exceed original appropriations? This may be done after transferring appropriations or preparing a supplemental budget. There are special provisions for exceeding appropriations due to civil disturbance, fire, flood, earthquake, or other calamity.

Appropriation transfers

The governing body's spending authority in existing appropriations may be changed by 1) transferring amounts among existing appropriations in the same fund, or 2) transferring from an existing appropriation in one fund to an existing appropriation category in another fund.

Whenever you need to transfer an appropriation, the governing body must enact a resolution or ordinance providing for the transfer. This enactment must be made before any overexpenditure is incurred. Once a transfer is authorized, the expenditures can be made.

Supplemental budgets

By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. But there will be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues which may be spent without a supplemental budget.) Supplemental budgets cannot be used to authorize a tax levy.

Local budget law does not contemplate the involvement of the budget committee in adopting supplemental budgets. The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or **less** than of the budget fund being adjusted. If the expenditures are more, the governing body must

publish a summary of the changes in the supplemental budget and hold a special hearing.

Public officials who spend money unlawfully, in excess of authorized amounts or for purposes not provided by law, are civilly liable. The district attorney or a taxpayer may file suit for return of the money.

For more details, see Oregon Revised Statute 294.471 or the *Manual*.



Audits

The final phase in the budgeting cycle is an audit of the previous fiscal year. This usually is done soon after a new fiscal year begins. Most local governments are subject to Oregon's Local Budget Law. Most of these governments are required to have their accounts and fiscal affairs audited and examined annually.

An audit must be done by the Secretary of State or an auditor certified by the Oregon State Board of Accountancy to conduct municipal audits. The auditor examines financial statements, books, records, and other financial data of your local government. The auditor also will look at any activities that relate to collection, receipt, custody, handling, expenditure, or disbursement of public funds.

Contact the Secretary of State's office, Audits Division for further explanation or questions.



Biennial budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a period of 24 months. The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee who prepare a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - Actual expenditures for the two budget periods preceding the current budget period,
 - The estimated expenditures for the current budget period, and
 - The estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for a two-year period.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount can't be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing 24-month budget period. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing budget period.

7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.
8. Districts that must submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so only during the first year of a biennial budget period.



Questions and answers

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members can't receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

Who are the budget committee officers?

Only a presiding officer position is required by law. The presiding officer's duties are to chair budget committee

meetings. The chair can be either an elected or appointed member. Some districts may elect a vice chair to conduct meetings in the presiding officer's absence. The committee should also designate someone to be responsible for keeping an official record of its proceedings. All members of the budget committee have the same degree of authority and responsibility.

What is the budget committee's main function?

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

What are the rules about budget committee meetings?

Budget committee meetings are open to the public. A quorum is required to conduct committee business. A majority of the budget committee membership is required to approve any motion.

Minutes of each meeting are kept. The minutes are the official record of budget committee meetings. It is important that minutes are accurate. The budget process is required by law and districts may need to document that the process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the votes recorded in the minutes.

What happens at the first budget committee meeting?

Generally, the budget committee elects a chair and other officers, receives the budget message, hears patrons, sets dates for future meetings, and adopts rules of order. These rules should establish an operating procedure for the budget review process. The committee may adopt Robert's Rules of Order or establish its own. In any event, the budget committee needs to discuss and agree upon a procedure. The committee may not adopt any rule which would allow it to take official action with approval of less than a majority of its members in agreement.

What happens at subsequent budget meetings?

Generally, the second and other subsequent meetings take place at least one week after the first meeting. This practice allows budget committee members to review the proposed budget document. Budget committee members may wish to make arrangements with the district administrator and/or budget officer to visit district operations during this week, make inquiries about specific budget items, request additional information, or indicate areas of interest they believe should be highlighted at future

meetings. In subsequent meetings, the entire budget is reviewed fund by fund and/or section by section.

At least one meeting must provide the opportunity for the public to ask questions and make comments about the budget. Notification of the first budget committee meeting in which public questions and comments will be heard is required in a newspaper of general circulation, by a first-class mailing to every street address or P.O. box in the district, or by hand delivery to every street address. See Chapter 9 of the *Manual* for more detail on publication requirements.

How many meetings are required?

The number of meetings required varies from year to year and with the unit of government. Some districts meet only once, others may need to meet several times. Factors such as the detail in the budget documents, size of the district, number of funds, presentation of the budget, and the personalities of individual budget committee members will result in various numbers of meetings.

When will I get a copy of the budget?

The budget officer provides copies of the proposed budget at or before the first budget committee meeting, when the budget message is presented by the executive officer.

What other information is available to the budget committee?

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

How is the material that is presented by the budget officer at the first meeting prepared?

The budgeting process is a continuous cycle that generally begins long before the budget committee meets. Each district has its own procedures for budget review and development. In larger districts, each part of the organization may have its own budget preparation process, in which funding requests for the upcoming fiscal year are developed and then "rolled up" into the total agency budget requirements. By the time the budget committee receives the budget message and budget document, many hours of work have been put into budget development. The budget officer coordinates these efforts with district staff and other administrators.

What is a quorum? What happens if we don't have a quorum at a budget committee meeting?

A quorum is one more than half the total number of the members. If a quorum is not present, the members who

are present may discuss committee business, but no action may be taken.

What if we have a quorum, but can't get a majority of the members of the budget committee to approve the budget?

Any action by the budget committee requires approval by a majority of the entire committee. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion doesn't pass. It is up to the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

May I ask questions other than at budget committee meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

Can I consult with other budget committee members about details in the budget other than at budget committee meetings?

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold **all** discussions at budget committee meetings.

Can the budget committee add or delete programs or services?

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may

influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.* However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

What happens after all the sections of the budget are presented?

After all presentations are made, all patron input received, and all other related issues discussed, the budget committee approves the budget. The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor. The governing body may reduce the levy, but the rate or amount of the levy approved by the budget committee can't be increased without republishing the financial summaries. Approval of the tax levy and the budget should be in the form of a formal motion, with the vote recorded in the minutes of the meeting.

Does the budget committee have any other duties?

At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Local charters may have additional duties. Frequently, budget committee members express a desire to assist the governing body and administration in any public meetings or appearances concerning the budget. The budget committee may be reconvened by the governing body at a later date in the event the financial conditions in the district change. A meeting for this reason is called at the discretion of the governing body and is not a requirement of the local budget law.

*Note: ORS 204.126 says the county budget committee or TSCC approves changes in the salary of elected county officials.

After the budget is approved by the budget committee and recommended to the governing body, what action does the governing body take?

The governing body must publish a financial summary of the budget that was approved by the budget committee. The notice of the budget hearing is also published with the financial summary. At the public hearing, the governing body hears any citizen input on the approved budget. The governing body may make additional adjustments to the budget that was approved by the budget committee. Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, and set the property tax levy rate or amount. If a property tax is required, the governing body must certify the tax to the county assessor no later than July 15.

What if the governing body changes the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right. However, the amount of the estimated expenditure for each fund may not be increased more than 10 percent unless a summary of the revised budget is again published and another public hearing is held. In addition, the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee and published with the notice of the budget hearing without once again publishing the revised budget and holding another public hearing. Of course, budget committee members are free to attend that hearing and voice their opinions of the changes made by the governing body.

What is a supplemental budget?

Districts may find it necessary to prepare a supplemental budget at some point during the fiscal year. Circumstances under which a supplemental budget is authorized are:

- An occurrence, condition, or need arises which wasn't known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.

Although the budget committee is usually not involved with supplemental budgeting, the procedures for supplemental budgets are similar to those for the annual budget. If estimated expenditures are being changed by more than 10 percent, these procedures include a public hearing and publishing a notice and budget summary five to 30 days prior to the hearing.

Where can I find the law that governs the creation and operation of budget committees?

Budget committees are required in Oregon's Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) beginning at ORS 294.305.

These statutes as well as additional information can be found on the Department of Revenue website at www.oregon.gov/dor.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue
Finance, Taxation and Exemptions
PO Box 14380
Salem OR 97309-5075

Phone: 503-945-8293

Fax: 503-945-8737

Email: finance.taxation@dor.oregon.gov



Administration Checklist

- ✓ Gather budget requests.
- ✓ Evaluate budget requests and develop proposed budget.
- ✓ Develop estimates of revenue.
- ✓ Prepare budget proposal.
- ✓ Estimate ad valorem taxes in budget document.
- ✓ Prepare budget message.
- ✓ Publish required notices and budget summary.
- ✓ Provide citizens with information about approved budget.

Budget Committee Checklist

- ✓ Establish a meeting calendar.
- ✓ At first meeting, elect presiding officer (required) and vice chair (optional).
- ✓ At first meeting, establish budget committee procedural rules.
- ✓ At first meeting, receive budget message and proposed budget.
- ✓ Request information.
- ✓ Make budget documents available to any person.
- ✓ Provide opportunities for citizens to ask questions.
- ✓ Approve motion setting the rate or amount of taxes necessary to balance budget.
- ✓ Approve budget and recommend to the governing body.



Glossary

Here are some terms you will use as you work on your budget.

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See “Assessed value.”

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It's the lesser of the property's real market value or the constitutional value limit Maximum Assessed Value (MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See “Local government.”

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government’s financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See “Local government.”

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government’s boundaries, provided it does not conflict with a state statute or constitutional provision. See also “Resolution.”

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district’s permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can’t be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year’s budget, to provide the local government with a needed cash flow until other money is received. This amount can’t be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Email finance.taxation@dor.oregon.gov

Each year the Department of Revenue makes available a booklet that contains forms and instructions for summarizing your district's budget for publication and certifying the tax levies to the assessor. These forms meet the minimum requirements of local budget law and are free of charge.

The forms are available each year beginning in January on the department's website at www.oregon.gov/dor.

Your district may also computer-generate the budget detail and publication forms based upon your district's own computer formatting.

Have questions? Need help?

General tax information.....www.oregon.gov/dor
Salem..... 503-378-4988
Toll-free from an Oregon prefix.....800-356-4222

Asistencia en español:

En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix.....800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Property Tax 101

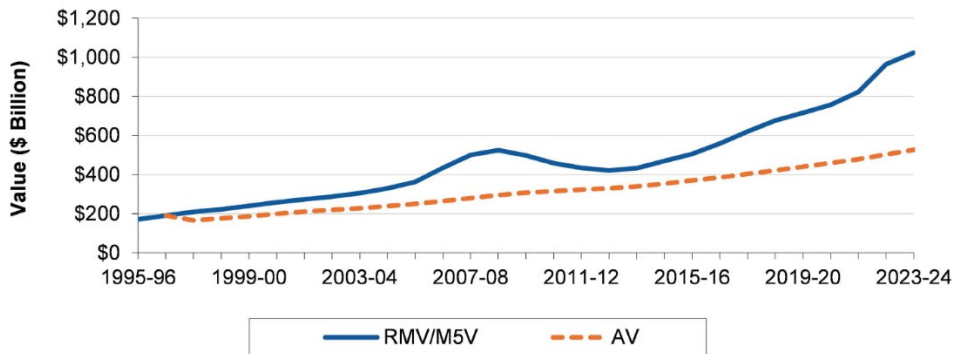
Measure 5

- Passed in 1990
- Limits \$5 per \$1,000 real market value (RMV) for schools
- Limits \$10 per \$1,000 RMV for general government taxes
- Applies only to operating levies, not bonds

Measure 50

- Passed in 1997
- Repealed M47
- Created permanent rates
- Assessed value (AV) was set at 90% of 1995-96 RMV for each property
- AV limited to 3% annual growth
- Change property ratio (For new property, $AV = (RMV) \times (AV/RMV \text{ of similar property})$)

Exhibit 7—Assessed and Real Market Value of Taxable Property in Oregon, FY 1995-96 to FY 2023-24



Compression by Type of Government in FY 23-24

District	Total #	# in Compression	% in Compression	Total Compression
City	241	182	76%	\$ 48.5 M
County	36	35	97%	\$ 20.8M
School	205	185	90%	\$ 71.3M
Other	765	387	51%	\$ 14.2M
Total	1247	789	63%	\$ 154,988,722

Property Tax 101

Oregon's property tax system operates within constitutional limitations voters approved through Measures 5 and 50. They created a framework that limits tax growth while introducing complexities like compression and tax disparities tied to assessed values for individual properties.

Measure 5, passed in 1990, introduced constraints on property tax levies. It capped property taxes at \$10 per \$1,000 of real market value for general government services and \$5 per \$1,000 for education services.

In 1997, Measure 50 created:

- ◆ **A permanent tax rate limit** for each taxing district that cannot be changed by the district or its voters. Voters can approve temporary levies (i.e., local option levies) to exceed the permanent tax rate.
- ◆ **An assessed value** for each property, which (a) is distinct from the **real market value**, (b) is used to calculate property taxes for each property, and (c) cannot grow more than 3 percent each year, though exceptions apply for new constructions and major improvements. (Measure 5 limits still apply to the real market value.)

Assessed values were smaller than real market values in 1997, and for most properties the gap between the two values widened over time as property prices grew faster than three percent per year. Depending on when properties were built and how the local market changed since 1997, similarly priced properties can have very different assessed values. For example, a house built in 1995 may have an assessed value significantly lower than a similar house built in 2005 has, even if their real market values are similar today. This can create inequities in how much property taxes people pay for similar properties.

When the calculated property taxes exceed these limits, a process called **compression** reduces the final tax bill. Compression proportionately reduces levy rates until the taxes are within the Measure 5 limits. Local option levies and special district assessments are compressed first, and they must be reduced to zero before any compression is applied to permanent rate levies. General obligation bond levies are not subject to compression.

In communities where compression loss is more significant, it can be difficult for overlapping taxing districts to secure adequate revenue. New levies can trigger compression and proportionately reduce property tax levies of overlapping districts. Compression forces taxing jurisdictions to compete for a limited pool of funds, compounding the challenges faced by local governments.

While Oregon's property tax system provides predictable tax bills for taxpayers, it restricts local governments' ability to respond to inflation, growth, and rising service demands. The reliance on assessed values rather than real market values and the limitations imposed by compression hinder local governments' ability to meet growing needs, resulting in funding gaps for critical public services.





2025 PROPERTY TAX REPORT

February 2026

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Introduction & Background

This report provides statistical and quantitative information regarding property taxes for cities, counties, school districts, and other special taxing districts in Oregon. The report focuses specifically on tax revenues received, assessed and real market values, city tax rates, compression losses and property tax exemptions.

Property taxes are the second largest source of state and local tax revenues, with income tax being the largest source. Property taxes, however, are the largest source of tax revenues for cities. Property taxes thus play a vital role in funding the essential services that cities provide, including police, fire, roads, parks and more. Property tax revenues also fund other essential local government services through taxes imposed by counties and special districts. Lastly, property taxes provide approximately one-fourth of the state's education budget, bringing in more than \$2.6 billion for schools during the last biennium.

The property tax system in Oregon has been heavily influenced by Measures 5 and 50. The passage of Measure 5 in 1990 instituted limits on the amount of tax that can be levied per \$1,000 of a property's real market value (RMV). Those limits (caps) are \$5 per \$1,000 for revenues used for educational services and \$10 per \$1,000 for revenues used for general government (other than educational services). The latter generally includes services provided by cities, counties and special districts. The limits apply only to operating taxes, not bonds approved by voters.

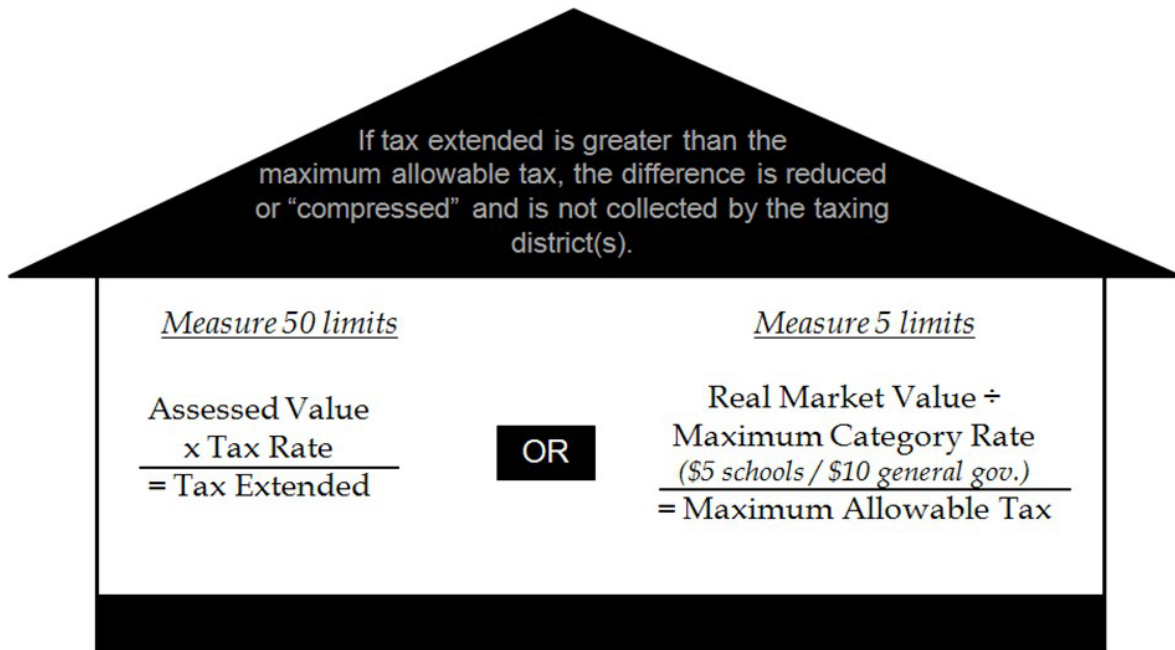
The passage of Measure 50 in 1997 added another layer of limits to the existing property tax restrictions imposed by Measure 5. Measure 50 instituted a permanent operating rate limit for all cities, counties, school districts, and special districts in existence at the time. The permanent rates were largely set by combining all of the tax levies that existed for that district at that time, though the process was complicated.¹ Those highly variable and inequitable permanent rates have been frozen at the 1997 levels ever since. The rates reflect budgets from that time but fail to account for changes in community circumstances, including the lack of timber payments. The total tax rate of a taxing jurisdiction can exceed the established permanent rate only with the passage of a voter approved bond or a local option levy. These exceptions are temporary measures.

Measure 50 also created what is known as assessed value (AV). The assessed value of a property was established by reducing a property's real market value in 1995-1996 by 10%. Measure 50 required taxes to be assessed on this discounted assessed value rather than the real market value as it was prior to Measure 50. Measure 50 then capped annual growth on the assessed value to 3%, no matter what the changes in real market value. Note that there are special ratio rules to apply for property that is significantly improved, or for new properties that came on the tax roll after 1997. This complex AV system has resulted in significant inequities in taxes compared to real market values of homes throughout the state.

Today, all properties are subject to the limits of both Measures 5 and 50, and county assessors must calculate both AV and RMV, adjusting as necessary to comply with the limits. The house graphic on the next page depicts the two calculations that must be made. If the extended tax is greater than the maximum allowable tax under Measure 5 limits, the difference is reduced, or compressed, and is not collected on the property.

¹ See Figure 3 showing the various permanent rates of cities.

Calculating Property Tax Liability Under Measures 5 and 50



With this legal background on the property tax system providing necessary context, the report next analyzes the new 2023-24 property tax data from the Oregon Department of Revenue. The report focuses on five key data areas of importance to cities:

- 1) Property tax revenues;
- 2) Property values;
- 3) Property tax rates;
- 4) Property tax revenue reductions (compression); and
- 5) Property tax exemptions.

1. Total Property Taxes Imposed and Distribution of Property Taxes

Property taxes imposed for 2023-2024 were \$9.145 billion, up from \$8.698 billion in 2022-23. Cities imposed 21% of these property taxes. A breakdown of the relative share of property taxes imposed by each type of district imposed is found in Figure 1 below; the share of distributions has been relatively stable in recent years. In FY23-24, approximately 1,222 taxing districts imposed property taxes in Oregon, with K-12 schools and education service districts (ESDs) receiving the most revenue (40%). Cities imposed \$1.9 billion in property taxes, while schools imposed \$3.7 billion. While this may seem like a healthy amount of revenue, most cities are still grappling with years of personnel cuts, new cost increases in the Public Employees Retirement System (PERS), healthcare premiums, and significant infrastructure needs. The increased property tax revenues often don't keep pace with increased costs.

DISTRIBUTION OF PROPERTY TAXES BY TYPE OF TAXING DISTRICT

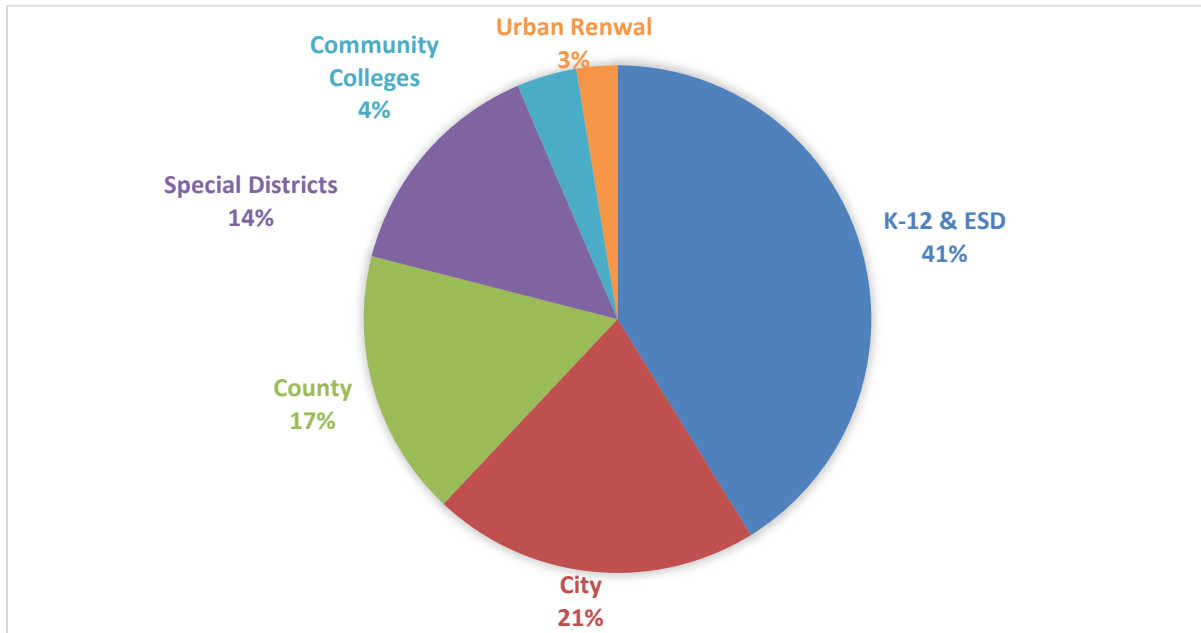


Figure 1: Distribution of Property Taxes by Type of Taxing District²

2. Property Tax Values: Assessed Value and Real Market Value

The total real market value (RMV) of property in Oregon for 2023-24 is slightly more than \$1.023 trillion, and the total assessed value (AV) is \$527.1 billion. RMV increased by 6.1% and AV increased by 4.8% from FY 2022-23. These figures demonstrate that the housing market continues to improve despite the COVID-19 pandemic. Figure 2 below shows RMV and AV from prior to Measures 5 and 50 to the present.

² DOR FY2023-24 Property Tax Statistics Report, Exhibit 2a

ASSESSED AND REAL MARKET VALUES OF PROPERTY IN OREGON

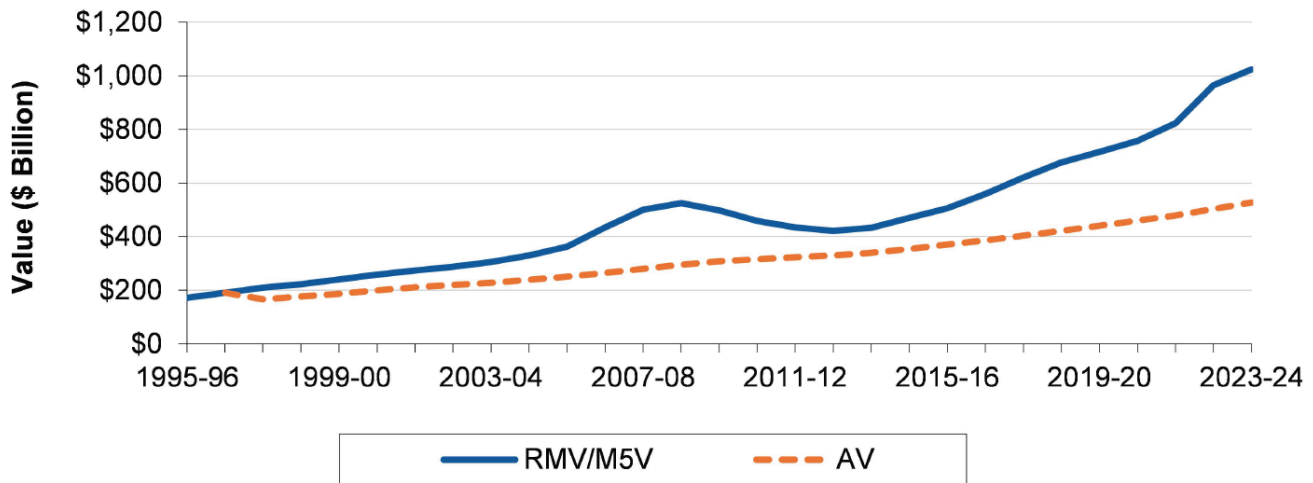


Figure 2:
Assessed
and Real
Market
Values of
Property in
Oregon
from FY
1987 to
2024

Due to the implementation of Measure 50, the assessed value of property in Oregon was discounted by 10% of RMV with the 1995-1996 Measure 50 formula. Since that time, assessed value and real market value have been divorced from each other. The gap between the two varies throughout the state and property by property, but the gap gets particularly wide when home values experience significant gains in the market. Figure 2 above depicts this gap.

The limits and requirements of Measure 50 prevent any correction or adjustment of taxes to address the disparities on individual properties with the same real property value. A constitutional amendment is necessary to change the calculation methodology. The restrictions mean that sometimes tax bills will differ by thousands of dollars for properties that have the same real market value. This occurs because property tax increases are generally limited to 3% on assessed value, no matter how much real market value increases. That is, the assessed value generally continues to grow at a slower rate than real market value. Oregon's property tax system continues to create significant neighborhood inequities, particularly between older properties and renovated or new properties.³ Property values that generally get the biggest break are in areas that have recently been gentrified, while neighborhoods that have not seen rapid growth in property values have comparatively high property taxes. In the Portland metro area, recent research from *The Oregonian* indicates 57% of homeowners would pay less under a system based on market value rather than the one based on Measure 50 as the system has caused such inequities over the years.⁴ *The Oregonian's* research is consistent with the 2014 report from the Northwest Economic Research Center,⁵ which concluded that Oregon's inequitable property tax system is effecting sales prices of single family homes. That report also found that houses in neighborhoods or areas of Portland that have experienced large growth in value since Measure 5 and 50 tend to be paying less as a percentage of their homes' value in taxes.

Note that new and significantly improved properties do not use the Measure 50 discount formula but

³ Njus, Elliot. "Tax breaks for gentrifiers: How a 1990s property tax revolt has skewed the Portland-area tax burden," *The Oregonian* 11 Sept. 2015; Friesen, Mark. "Measure 50 winners and losers." *The Oregonian* 11 Sept. 2015, available at <http://projects.oregonlive.com/taxes/property/map/> (providing searchable database of Portland area properties)

⁴ Id.

⁵ Liu, Jenny H. and Renfro, Jeff. Oregon Property Tax Capitalization: Evidence from Portland. Northwest Economic Research Center Report (2014), available at <http://www.pdx.edu/nerc/proptax2014>.

instead use a county average ratio calculation for a discount called the change property ratio.⁶ It too is complex and leads to inequities throughout cities as a county average often inflates or deflates values for given city neighborhoods within a county.

3. Tax Rates: Permanent Rates, Local Option Levies and Bonds

The total property tax rate imposed on a property is comprised of the permanent rate, local option levy rates and bond rates. Permanent rates are just that—permanent. These rates were established using a Measure 50 formula involving 1997 levies and 1995-96 RMV, and they cannot be changed unless the Oregon Constitution is revised. For a listing of the permanent rates for all cities, see Appendix A. The permanent rates range from \$0.00 (\$0.17 is the lowest non-zero rate) to \$10.62. Figure 4 below shows the number of cities in various rate ranges. The rates are quite arbitrary, as they were based on city budget conditions from 1995-1997, not on today's city conditions, service needs, or other revenue sources, which have changed since 1997. They have remained frozen in time for 28 years. The average permanent rate for cities is \$3.55, and the average total rate is \$4.04 per \$1,000 AV. Note that some permanent rates are above \$10, but the permanent rate is applied to the assessed value and not the real market value, so it doesn't automatically mean there is a Measure 5 limit problem that requires a tax reduction using compression. The permanent rate authority constituted \$1.6 billion this year for cities and was a 5.8% increase over last year.

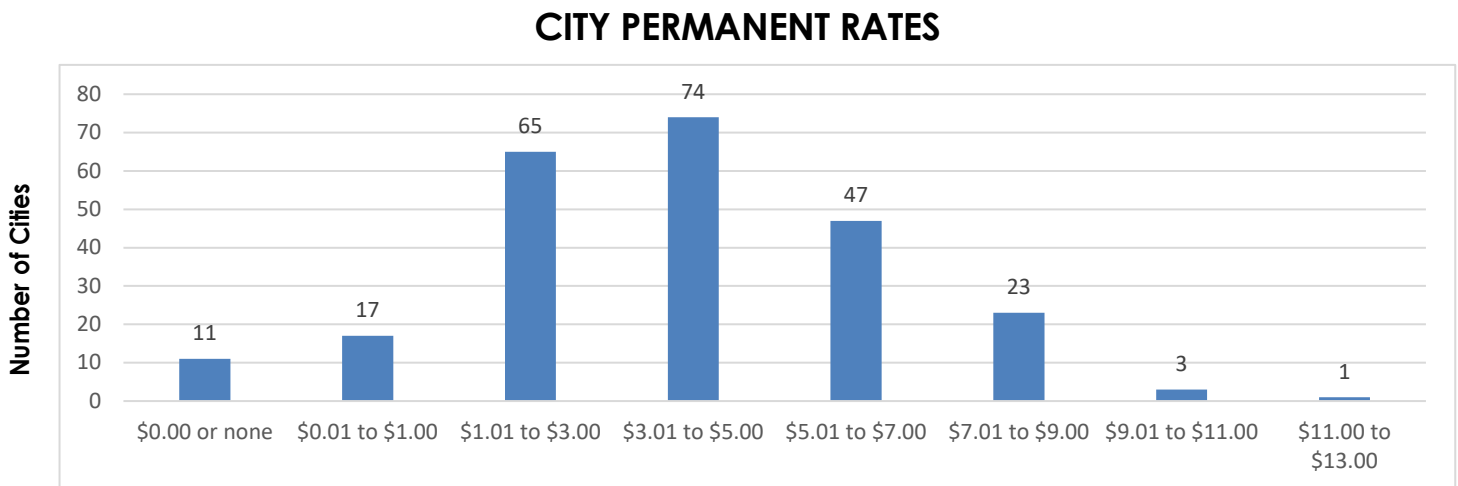


Figure 3: City Permanent Rates (Excluding Phase-in Areas)

Even though permanent rates cannot be increased, a city can choose to levy less than the permanent rate in a given year based on local decisions. Another unique circumstance in which cities levy less than their full permanent rate is for areas that are annexed into the city. The resident's property taxes in the newly annexed area may have been lower than the city's rate, so often the city will "phase-in" these areas; that

⁶ Cities in Multnomah County are permitted the use of a city-wide rather than a county-wide property ratio (ratio is assessed value to real market value). This was a pilot established in 2018. LOC has advocated for this city-wide change property ratio to be a local option statewide.

is, property taxes will be increased over a period of time to allow the new property owners to adjust to the increase.

Local option levies are temporary tax levies passed by voters. Measure 50 provides that such levies are restricted to five years if used for operations and 10 years if used for capital projects. The local option levies are on top of a taxing jurisdiction's permanent rates. Measure 50 requires that local option levies be reduced (compressed) first when measure limits have been reached. Thus, many cities cannot reasonably avail themselves of the local option levy.

Thirty-two cities presently have local option levies, and in FY 2023-24 they ranged from \$.20 to \$7.47(see Figure 4). Local option levies generated \$175.8 million in revenue for cities in FY 2023-24. The average local option rate for cities with a local option levy was \$1.33 per \$1,000. Total city local-option levy revenues increased by 6.4%, increasing from a total of \$165 million to \$175.8 million. Among all taxing districts, the local option portion of property taxes grew by 9.2%, making local option levies account for 9.1% of all property tax revenues (see Table 4 in Appendix B).

CITY LOCAL OPTION TAX RATE LEVIED

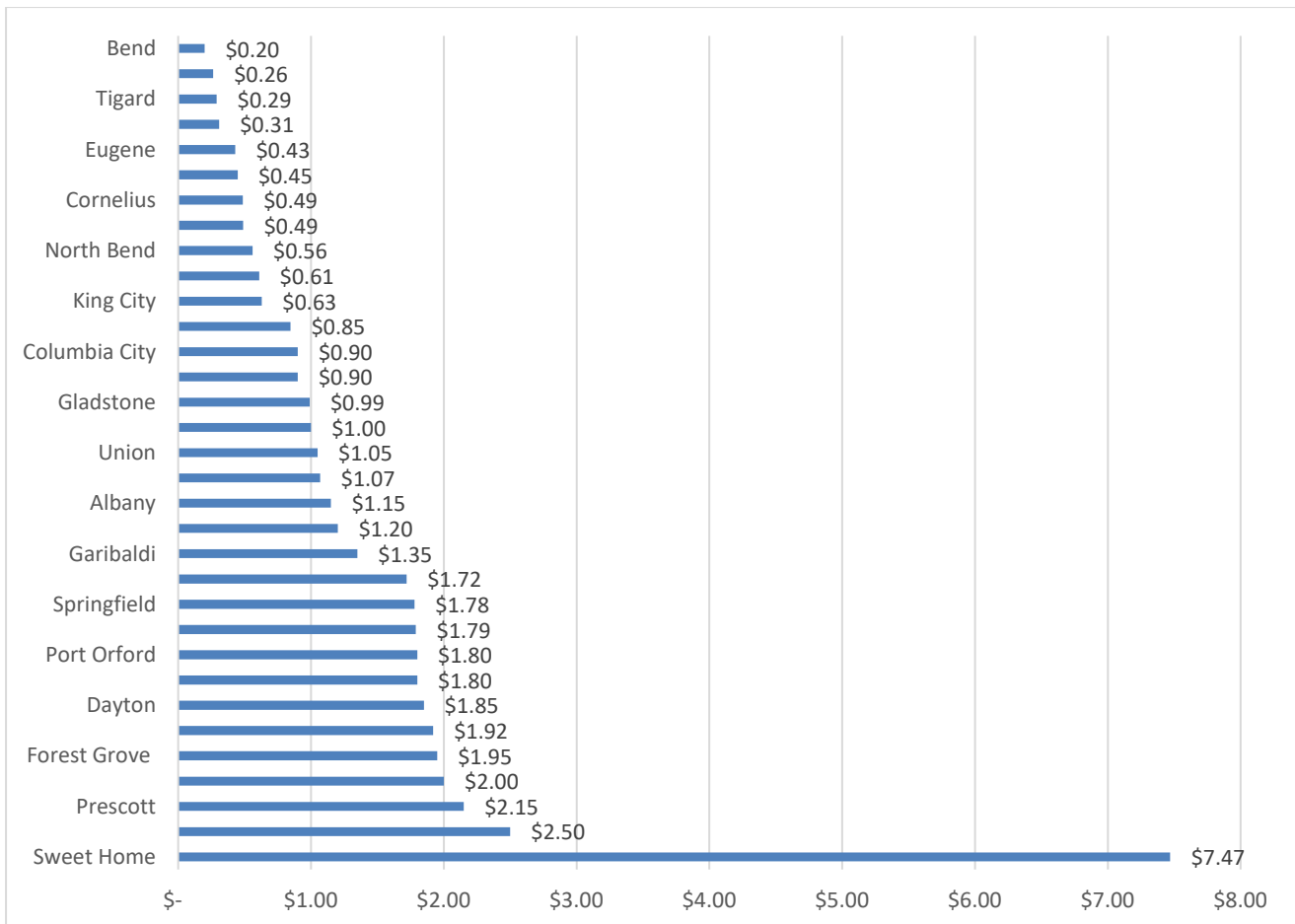


Figure 4: City Local Option Tax Rates Levied, FY 2023-24

Ninety-five cities (39%) have issued bonds on top of their permanent property tax rates. Bond rates are between \$0.06 and \$3.51 per \$1,000 AV, with an average of \$0.72 per 1,000 AV. See Table 5 in

Appendix B for a listing of cities with bonds. Bonds generated \$112 million in revenues for cities in FY 2023-24.

Bonds typically are approved in terms of dollars, and the rates are later calculated as the total levy divided by the assessed value in the district. Bonds for capital construction principle or debt are exempt from the constitutional limits of Measure 5, and this perhaps explains why more cities use this tool, because they are not subject to compression.

Capital construction qualification, for purposes of bonded indebtedness, is complex and is defined by ORS 310.140 and governed by the ORS local government borrowing chapter, found in ORS Chapter 287. Capital construction assets include land, machinery, improvements, equipment, furnishings, etc. Generally, the asset must have a useful life of at least one year to be used for a bond. However, for public safety and law enforcement vehicles to be covered as capital construction, the vehicles must have a projected useful life of five years or more. In contrast, local option levies are generally approved as a rate and the revenues from the levies are flexible. That is, revenues can be used for general operating expenses as well as capital projects.

Unfortunately, city leaders must bring the renewals to the voters often because Measure 50 makes such levies temporary, no matter the city's permanent rate. Low permanent rates for many cities remain a significant problem. Figure 5 below shows the total revenues cities received for FY 2023-24 from their permanent rate, local option levies and bonds imposed.

TOTAL CITY PROPERTY TAXES IMPOSED FOR 2014-15

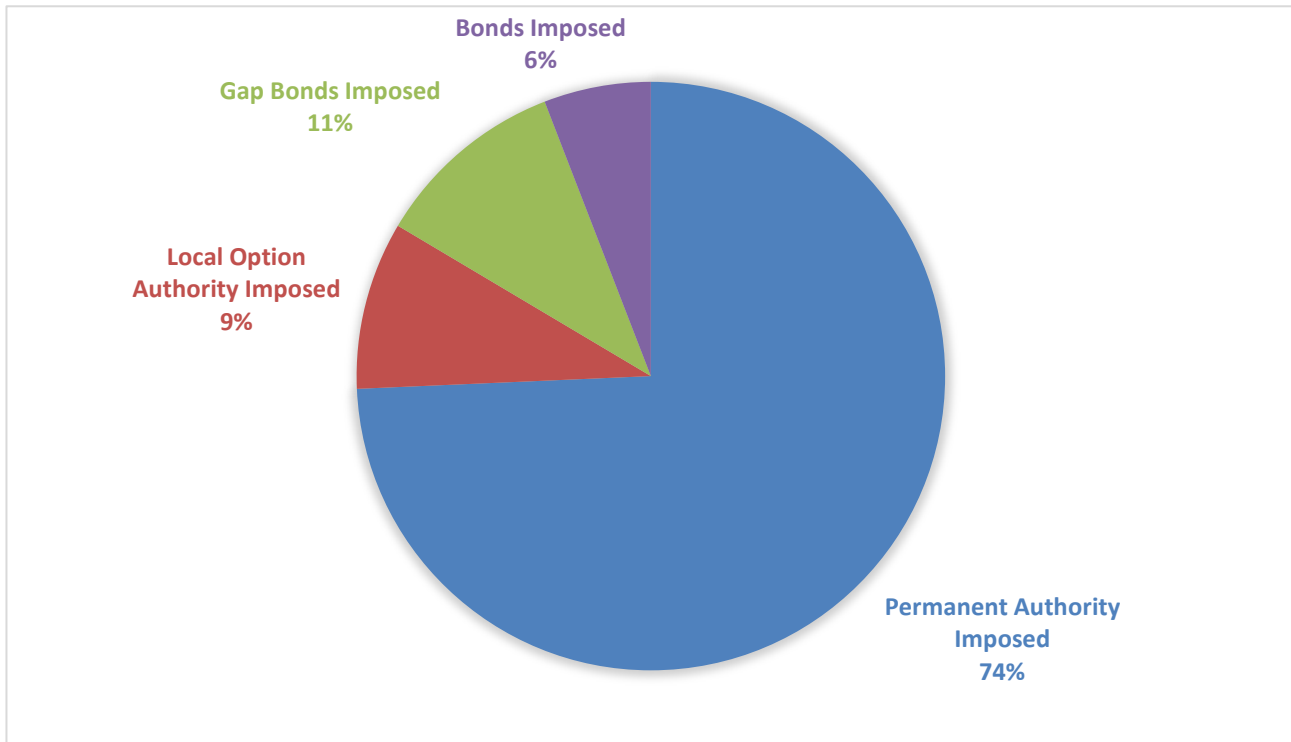


Figure 5: Total City Property Taxes Imposed 2023-24

4. Compression: Revenue Reductions Due To Measure 5

In fiscal year 2023-24, 182 cities (76% of all cities) experienced some compression. Thirty-five of Oregon's 36 counties, approximately 90% of school districts and 51% of special districts also experienced compression.

COMPRESSION BY TYPE OF GOVERNMENT IN FY 23-24				
District	Total #	# in	% in	Total
City	241	182	76%	\$ 48,577,012
County	36	35	97%	\$ 20,808,591
School	205	185	90%	\$ 71,373,184
Other	765	387	51%	\$ 14,229,935
Total	1247	789	63%	\$ 154,988,722

Table 1: Compression by Type of Government in FY 2023-24

What is compression?

Compression is a reduction in taxes that would otherwise be levied but must be reduced due to Measure 5 limits. Compression is computed on a property-by-property basis. To determine a property's tax liability, all the taxing districts' permanent tax rates and any voter-approved local option levies are applied to the assessed value (AV) of a property to calculate the taxes owed.

However, this amount is then compared to the Measure 5 limitations, which are based on real market values (RMV). If the taxes to be imposed exceed the Measure 5 limits (\$5 for education and \$10 for local government), the taxes owed are reduced until the limitations are met—this process is known as compression. Proportional reductions are taken from all local option levies first. If compression amounts exceed all local option levies, permanent rates in all other property taxes in the category (education or local government) are proportionally reduced.

\$155 MILLION LOST TO COMPRESSION IN 2023-24

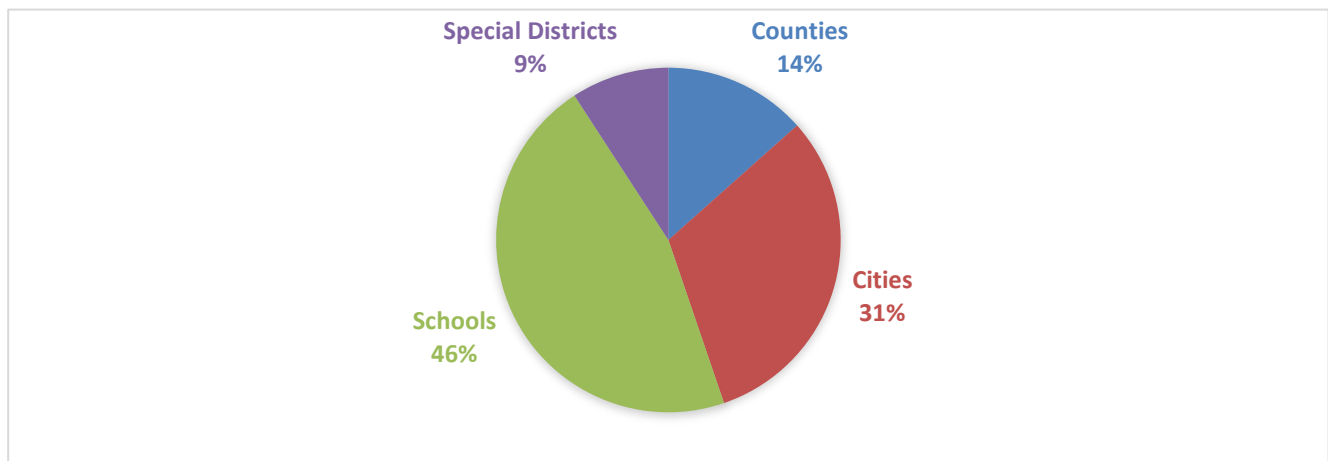


Figure 6: Compression Losses in 2023-24

In total, approximately \$155 million was lost to compression in 2023-24. Schools lost \$71.3 million, or 46% of all revenues; counties lost \$20.8 million (14%); cities lost \$48 million (31% percent); and all other districts combined lost \$14.2 million (9%). The pie chart on the next page depicts this year's losses by type of taxing jurisdiction.

Figure 7 below shows compression by type of local government since Measure 50's passage. The chart shows that compression losses ebb and flow with the economy. More than \$100 million has been lost each year to compression since 2011, and compression isn't going away under the present legal construct. Additionally, compression is tax dollars lost to taxing districts forever. There is no way for jurisdictions to recoup the losses.

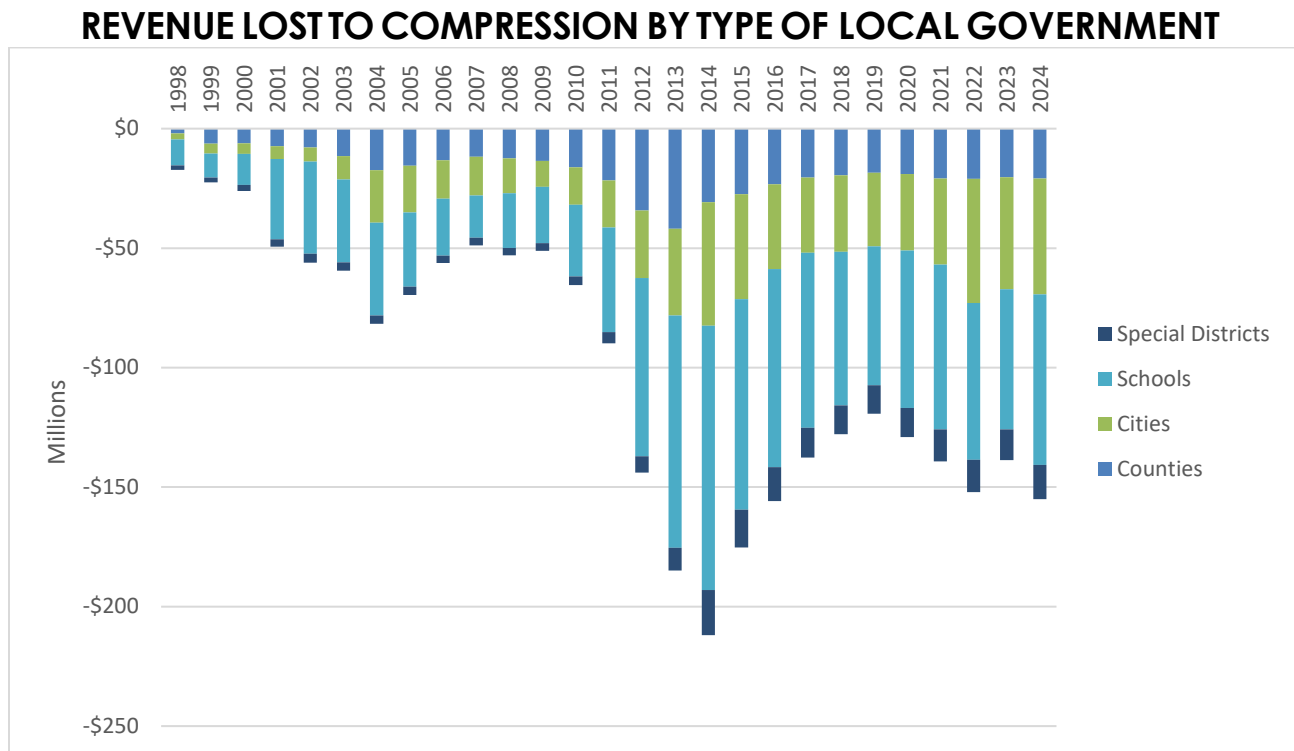


Figure 7: Revenue Lost to Compression by Type of Local Government, FY 97-98 to present

To put the compression losses in perspective, the combined compression revenue losses for cities over the last five years are \$216 million (see Table 4 below). As the market rebounds and continues to improve, compression has eased up for cities, but the cumulative impact of compression losses remains. As important as the total amount lost (see Tables 2 and 4) is, for some cities, particularly smaller cities, it is the percentage of tax levies lost that shows the real revenue squeeze caused by compression (see Table 3).

Cities with Highest Compression Revenue Loss in FY 2023-24	
Portland	\$22,751,071
Springfield	\$727,247
Albany	\$478,241
Salem	\$376,016
Sweet Home	\$307,245

Table 2: Cities with Highest Compression Revenue Loss

Cities with Highest Compression as % of Tax Revenues FY 2023-24	
Heppner	11.21%
Moro	9.55%
Weston	9.08%
Boardman	8.62%
Rufus	7.23%

Table 3: Cities with Highest Compression as Percent of Tax Revenues

Cities' Total Compression Revenue Loss FY 2020-24	
Fiscal Year	Compression Loss (in millions)
19-20	\$32
20-21	\$36
21-22	\$52
22-23	\$47
23-24	\$49
Total	\$216 million

Table 4: Compression of Cities as Percent of Taxes

Under Oregon's property tax system, voter-approved local option levies are the first to be impacted by compression. Such levies are reduced to zero before permanent rate collections are compressed. Voters thus often find that taxes they approved are not actually collected due to compression.

5. Property Tax Exemptions⁷

There are 140 tax expenditures related to local property taxes today; these include full exemptions (94), partial exemptions (31) and special assessments (14). The revenue loss attributed to these expenditures is estimated at \$12.54 billion for 2023-25 and \$13.44 billion for the 2025-27 biennium. That is, of the \$1.023 trillion of RMV property in Oregon, \$256.7 billion of RMV is exempt. Some are automatic and some are local option exemptions. Many were passed to support economic development, but it has become apparent that many property improvements and purchases would be done without the property tax exemption or special assessment. Thus, some may question if these are truly economic incentives or tax giveaways.

EXEMPT PROPERTY RMV (IN THOUSANDS OF DOLLARS)

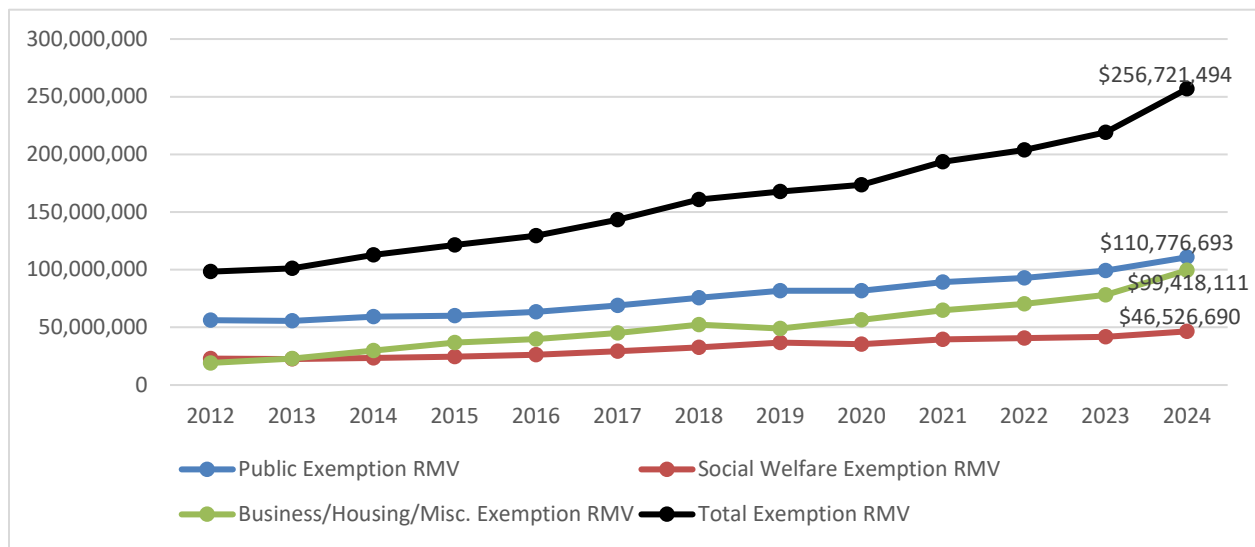


Figure 10: Exempt Property Real Market Value

The Oregon Department of Revenue assigns all property tax exemptions to three categories: public exemptions, social welfare exemptions and business/housing/misc. exemptions. The graph below compares the exemption categories.

Public Exemptions:

The public exemption category is the largest, exempting approximately \$110.8 billion worth of property (RMV) from tax rolls. Two exemptions make up the bulk of this category: ORS 307.090 provides an exemption for state, city, county, school district and special district property, which translates to more than \$3.35 billion in lost revenue; and ORS 307.040 provides an exemption for federally owned property, which translates to more than \$1.1 billion of lost revenue per biennium.⁸

⁷Cities in Multnomah County are permitted the use of a city-wide rather than a county-wide property ratio (ratio is assessed value to real market value). This was a pilot established in 2018. LOC has advocated for this city-wide change property ratio to be a local option statewide.

⁸ See page 34 of Oregon Property Tax Statistics and page 18-24 of the Tax Expenditure Report.

Business/Housing/Miscellaneous Exemptions:

The next largest exemption category is for business/housing/miscellaneous exemptions. During the 2023-2025 biennium, this category surpassed the social welfare category and is continuing to grow. Business/housing grew, while the other exemption categories have been flatter in their growth. While local governments desire economic development, the growth in this category shows an ever-increasing reliance on local governments to provide tax incentives to business - not the state. The state, which depends primarily on income tax revenues, does not always pass income tax credits and other incentives, but benefits in income tax returns from businesses local governments recruit to operate in the state.

Social Welfare Exemptions:

The social welfare category is the smallest but still exempts almost \$50 billion of property. Charitable, literary, benevolent and scientific organizations (nonprofits) are provided an exemption in ORS 307.130, and that exemption accounted for more than \$281 million in lost revenue during the 2023-2025 biennium. Property of religious organizations is the second largest in this category, translating to a revenue loss of more than \$152 million per biennium for the exemption that is provided in ORS 307.140.

All of the exemptions and special assessments total \$25.8 billion of assessed value that is exempt, while all local governments received one-third in property tax revenues of \$8.9 billion.

Conclusion

The Fiscal Year 2023-24 tax data show modest increases in property tax revenues and property values. The data further shows that inequities with the property tax system continue to be a serious problem.

For several reasons, it is no longer feasible to justify retaining the application of the out-of-date Measure 50 (1997) due to the continued problems and inequities it creates. First, the system creates tax inequities amongst homeowners of similar valued homes because taxes are based on Measure 50's assessed value and not on traditional real market value. The gap between these two values is large for many properties.

Second, the system has created arbitrary inequities amongst taxing jurisdictions. Similarly sized cities have disparate permanent rates as the rates were frozen at 1997 levels. These rates became the "permanent rate" under Measure 50. Measure 5 (1990) limits have not only caused inequities, but they have thwarted voter choice. That is, even when voters elect to pay a temporary tax increase, the tax must be reduced by the assessor due to Measure 5. This year, 60% of cities are in this situation, known as compression, as the city rates when combined with other approved local government property tax rates exceed the Measure 5 limit of \$10 per \$1,000 of real market value. Compression reduced city revenues by nearly \$44 million this year.

Lastly, property tax exemptions and special assessments have grown to staggering numbers, and when totaled are valued at more than twice the taxes imposed. Property tax reform is long overdue, and the LOC continues to advocate for constitutional changes. In 2024, the LOC kicked off a multi-year Revenue Reform Project aimed at finding a solution for cities to continue to serve Oregonians and create livable, vibrant communities. Track the project at <https://www.orcities.org/resources/reference/revenue-reform>.

A reformed property tax system should be built with the following principles:

- Stability/predictability;
- Fairness/equity;
- Simplicity/clarity;
- Adequacy/sustainability;
- Voter/local option;
- Home rule protection; and
- Competitive environment to retain/attract business.

Assessed Value (AV): Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997-98 fiscal year was set at 90% of the 1995-96 assessed value for each property in the state. The assessed value for each property is allowed to grow a maximum of 3% per year (unless a significant change to the property occurs) but cannot exceed the real market value of the property. Assessed value does not include the exemptions allowed for property.

Bonds: Bonds are taxes levied to pay principal and interest on voter-approved bonded debt (such as general obligation bonds).

Compression: Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

Local Option Levies: Tax levies beyond the permanent tax rate. Local option levies must be approved by voters.

Local Option Tax Authority: Estimate of the amount of tax that could be levied if a district were to use the full amount of local option levies passed by voters.

Permanent Tax Authority: Estimate of the amount of tax that could be levied if a district were to use its entire permanent rate.

Permanent Tax Rate: Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the maximum permanent rate a district may levy. There are several cities that have no permanent tax rate. Any city may implement operational levies or bonds, but these taxes are not permanent and are subject to voter approval and renewal.

Real Market Value (RMV): Real market value of all property is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

Tax Extended: Amount of tax before the Measure 5 rate limits are applied. If, for an individual property, taxes exceed Measure 5 limits, then the taxes for that property are reduced to the limits.

Tax Imposed: Taxes to be paid by taxpayers after the Measure 5 rate limits have been applied. For individual properties, the tax imposed always will be less than or equal to the extended tax.

Notes on the Data

Data Sources:

Tables, graphs and text in this report provide city-specific information and aggregate information on property taxes. All data is derived from the Oregon Department of Revenue's annual property tax statistics publications:

- *Oregon Property Tax Statistics, FY 2023-24*— describes property tax history and how the tax system works as well as provides detailed table and exhibits; and
- *Oregon Property Tax Statistics Supplement* – companion to the *Oregon Property Tax Statistics* publication that provides details in Excel on property taxes and assessed values at the various taxing district levels.

The complete property tax information is available online at the Oregon Department of Revenue's website: https://www.oregon.gov/dor/gov-research/Pages/property_tax_statistics.aspx

County boundary information:

Taxing districts that cross county lines have been aggregated and are assigned to the county in which most of the district's assessed value is located. For example, while the city of Portland exists in Multnomah, Clackamas and Washington counties, the district is listed only once and is assigned to Multnomah County.

Cities without property tax revenues:

Eight cities were not listed in FY 2023-24 data: Dunes City, Granite, Greenhorn, Lakeside, Lonerock, Tangent, Unity and Waterloo. A review of audit reports for these cities shows that they did not receive property taxes. Additionally, five cities without permanent rates were listed: Adrian, Depoe Bay, Johnson City, Rivergrove and Shaniko.

Overlapping districts:

Because of bond pockets⁹ and the fact that some districts overlap, data from the Oregon Department of Revenue Property Tax Supplement should not be summed to find district-type or statewide values.

⁹ A bond pocket occurs when a tax district changes boundaries, but properties who voted for the bond continue to pay on the bond, despite no longer being in the tax district

Appendix A – Tax Rate by Type of Taxing District

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Adair Village	Benton	\$2.59	\$0.00	\$0.00	\$2.59	\$3.11	\$8.95	\$2.73	\$17.37
Adams	Umatilla	\$4.12	\$0.00	\$0.00	\$4.12	\$2.85	\$8.04	\$3.01	\$18.02
Albany	Benton	\$6.40	\$1.15	\$0.26	\$7.81	\$3.11	\$7.79	\$0.13	\$18.83
Albany	Linn	\$6.40	\$1.15	\$0.26	\$7.81	\$4.25	\$7.79	\$0.07	\$19.92
Amity	Yamhill	\$3.61	\$0.00	\$0.00	\$3.61	\$2.58	\$8.95	\$2.10	\$17.24
Antelope	Wasco	\$1.69	\$0.00	\$0.00	\$1.69	\$4.25	\$7.69	\$0.93	\$14.57
Arlington	Gilliam	\$7.12	\$0.00	\$1.20	\$8.32	\$3.85	\$5.19	\$1.25	\$18.60
Ashland	Jackson	\$4.29	\$0.00	\$0.06	\$4.35	\$2.08	\$8.52	\$0.96	\$15.91
Ashland	Jackson	\$4.29	\$0.00	\$0.06	\$4.35	\$2.08	\$8.52	\$0.66	\$15.61
Astoria	Clatsop	\$8.17	\$0.00	\$0.55	\$8.73	\$1.75	\$8.68	\$0.75	\$19.91
Athena	Umatilla	\$7.57	\$0.00	\$0.00	\$7.57	\$2.85	\$7.23	\$3.09	\$20.74
Aumsville	Marion	\$3.63	\$0.00	\$0.00	\$3.63	\$3.03	\$6.94	\$1.98	\$15.58
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$0.18	\$13.59
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$2.02	\$15.42
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$1.97	\$15.37
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$1.93	\$18.57
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$1.25	\$17.90
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$0.78	\$17.43
Bandon	Coos	\$0.46	\$0.85	\$0.95	\$2.25	\$1.28	\$5.46	\$2.27	\$11.26
Banks	Washington	\$1.97	\$2.50	\$0.00	\$4.47	\$3.00	\$7.61	\$2.63	\$17.71
Banks	Washington	\$1.97	\$2.50	\$0.00	\$4.47	\$3.00	\$7.61	\$0.14	\$15.23
Barlow	Clackamas	\$0.59	\$0.00	\$0.00	\$0.59	\$3.43	\$7.69	\$3.31	\$15.02
Bay City	Tillamook	\$1.54	\$1.80	\$0.12	\$3.46	\$2.50	\$6.40	\$0.78	\$13.14
Bay City	Tillamook	\$1.54	\$1.80	\$0.12	\$3.46	\$2.50	\$5.60	\$0.78	\$12.34
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.54	\$2.92	\$19.27
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$7.74	\$2.83	\$18.37
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$4.40	\$21.13
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$3.83	\$20.56
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$2.83	\$19.56
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$2.29	\$19.02
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$10.75	\$4.40	\$22.96
Bend	Deschutes	\$2.80	\$0.20	\$0.27	\$3.28	\$1.28	\$7.35	\$4.09	\$15.99
Bend	Deschutes	\$2.80	\$0.20	\$0.27	\$3.28	\$1.28	\$7.35	\$2.50	\$14.40
Boardman	Morrow	\$4.21	\$0.00	\$0.00	\$4.21	\$4.13	\$5.50	\$3.82	\$19.55
Boardman	Morrow	\$4.21	\$0.00	\$0.00	\$4.21	\$4.13	\$5.50	\$2.92	\$18.65
Bonanza	Klamath	\$1.77	\$0.00	\$0.00	\$1.77	\$1.78	\$5.36	\$2.73	\$11.64

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Brookings	Curry	\$3.76	\$0.00	\$0.00	\$3.76	\$0.60	\$4.39	\$0.70	\$9.45
Brownsville	Linn	\$6.96	\$0.00	\$1.18	\$8.14	\$4.25	\$5.64	\$1.27	\$19.31
Burns	Harney	\$4.64	\$0.00	\$0.00	\$4.64	\$4.50	\$6.21	\$2.35	\$17.70
Butte Falls	Jackson	\$7.25	\$0.00	\$0.00	\$7.25	\$2.08	\$5.57	\$0.66	\$15.55
Canby	Clackamas	\$3.49	\$0.49	\$0.00	\$3.98	\$2.86	\$7.69	\$3.31	\$17.84
Cannon Beach	Clatsop	\$0.70	\$0.00	\$0.40	\$1.11	\$1.75	\$7.21	\$1.68	\$11.75
Canyon City	Grant	\$4.00	\$0.00	\$0.00	\$4.00	\$2.88	\$5.40	\$3.44	\$15.73
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.69	\$1.13	\$11.17
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.69	\$0.00	\$10.04
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.82	\$0.00	\$10.16
Carlton	Yamhill	\$5.01	\$0.00	\$0.30	\$5.31	\$2.58	\$7.03	\$1.49	\$16.41
Cascade Locks	Hood River	\$2.71	\$0.00	\$0.00	\$2.71	\$2.20	\$8.53	\$1.05	\$14.48
Cave Junction	Josephine	\$1.90	\$0.00	\$0.00	\$1.90	\$1.63	\$4.64	\$2.76	\$10.92
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.08	\$6.44	\$4.08	\$17.07
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.08	\$6.58	\$4.08	\$17.21
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.36	\$2.04	\$14.46
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.36	\$1.05	\$13.48
Clatskanie	Columbia	\$6.21	\$0.00	\$0.00	\$6.21	\$2.27	\$5.26	\$4.56	\$18.30
Coburg	Lane	\$3.75	\$0.00	\$0.00	\$3.75	\$2.02	\$9.63	\$1.55	\$16.95
Columbia City	Columbia	\$1.13	\$0.90	\$0.00	\$2.03	\$2.27	\$8.04	\$4.04	\$16.38
Columbia City	Columbia	\$1.13	\$0.90	\$0.00	\$2.03	\$2.27	\$8.04	\$1.07	\$13.40
Condon	Gilliam	\$7.28	\$0.00	\$0.60	\$7.88	\$3.85	\$6.69	\$1.34	\$19.75
Coos Bay	Coos	\$6.36	\$0.00	\$0.40	\$6.77	\$1.28	\$7.20	\$2.11	\$17.36
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.28	\$5.40	\$2.91	\$15.69
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.28	\$5.40	\$4.45	\$17.23
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$0.72	\$15.93
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$0.14	\$15.36
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$9.14	\$0.14	\$16.76
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$9.14	\$0.72	\$17.34
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$2.83	\$18.04
Corvallis	Benton	\$5.11	\$1.07	\$0.00	\$6.18	\$3.11	\$8.95	\$0.97	\$19.21
Corvallis	Benton	\$5.11	\$1.07	\$0.00	\$6.18	\$3.11	\$0.00	\$0.97	\$10.26
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$2.02	\$7.68	\$1.57	\$18.48
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$2.02	\$7.68	\$0.07	\$16.97
Cove	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$3.09	\$5.43	\$1.12	\$10.03
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$2.16	\$14.58
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$0.66	\$13.08
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$0.59	\$13.01
Culver	Jefferson	\$6.26	\$0.00	\$0.00	\$6.26	\$5.26	\$7.76	\$0.43	\$19.71
Dallas	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$7.30	\$0.26	\$13.97
Dallas	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$7.30	\$0.37	\$14.08

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Dayton	Yamhill	\$1.71	\$1.85	\$0.00	\$3.56	\$2.58	\$8.42	\$1.39	\$15.94
Dayville	Grant	\$1.16	\$0.00	\$0.00	\$1.16	\$2.88	\$7.45	\$2.65	\$14.14
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.11	\$0.11	\$2.82	\$6.26	\$3.60	\$12.79
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.11	\$0.11	\$2.82	\$6.26	\$1.68	\$10.86
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$8.04	\$0.18	\$12.40
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$8.04	\$2.52	\$14.73
Donald	Marion	\$0.88	\$0.00	\$0.16	\$1.03	\$3.03	\$6.13	\$2.02	\$12.21
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.08	\$3.18	\$11.89
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.08	\$0.97	\$9.69
Dufur	Wasco	\$2.04	\$0.00	\$0.00	\$2.04	\$4.25	\$7.13	\$2.26	\$15.68
Dundee	Yamhill	\$2.31	\$0.00	\$0.42	\$2.73	\$2.58	\$7.01	\$1.31	\$13.63
Durham	Washington	\$0.49	\$0.00	\$0.00	\$0.49	\$3.00	\$8.54	\$2.92	\$14.96
Eagle Point	Jackson	\$2.46	\$0.00	\$0.00	\$2.46	\$2.08	\$5.71	\$3.77	\$14.02
Eagle Point	Jackson	\$2.46	\$0.00	\$0.00	\$2.46	\$2.08	\$5.71	\$4.08	\$14.33
Echo	Umatilla	\$4.23	\$0.00	\$0.00	\$4.23	\$2.85	\$8.63	\$2.29	\$18.00
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$3.09	\$5.70	\$2.29	\$18.02
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$3.09	\$5.70	\$1.79	\$17.52
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.20	\$1.51	\$11.14
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.20	\$0.40	\$10.04
Enterprise	Wallowa	\$5.01	\$0.00	\$0.00	\$5.01	\$2.73	\$6.48	\$1.38	\$15.60
Estacada	Clackamas	\$2.67	\$0.00	\$0.14	\$2.81	\$3.43	\$6.49	\$3.06	\$15.79
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$0.07	\$19.89
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$2.41	\$22.24
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$2.24	\$22.06
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$5.57	\$25.39
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$1.56	\$21.39
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$6.87	\$0.07	\$17.14
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$0.07	\$17.46
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$0.32	\$17.71
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$2.71	\$20.10
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.21	\$0.07	\$17.47
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$0.00	\$0.07	\$10.26
Fairview	Multnomah	\$3.49	\$0.00	\$0.00	\$3.49	\$4.97	\$6.88	\$1.96	\$17.31
Fairview	Multnomah	\$3.49	\$0.00	\$0.00	\$3.49	\$4.97	\$6.88	\$4.82	\$20.16
Falls City	Polk	\$2.92	\$1.00	\$0.00	\$3.92	\$2.21	\$7.30	\$0.21	\$13.64
Falls City	Polk	\$2.92	\$1.00	\$0.00	\$3.92	\$2.21	\$6.62	\$0.21	\$12.96
Florence	Lane	\$2.86	\$0.00	\$0.00	\$2.86	\$2.02	\$5.81	\$2.98	\$13.67
Florence	Lane	\$2.86	\$0.00	\$0.00	\$2.86	\$2.02	\$5.81	\$1.43	\$12.13
Forest Grove	Washington	\$3.96	\$1.95	\$0.00	\$5.91	\$3.00	\$9.14	\$0.14	\$18.20
Forest Grove	Washington	\$3.96	\$1.95	\$0.00	\$5.91	\$3.00	\$9.14	\$0.72	\$18.77
Fossil	Wheeler	\$4.85	\$0.00	\$1.58	\$6.44	\$8.53	\$6.42	\$1.57	\$22.95

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Garibaldi	Tillamook	\$2.85	\$1.35	\$0.34	\$4.53	\$2.50	\$5.60	\$0.78	\$13.42
Gaston	Washington	\$6.61	\$0.00	\$0.00	\$6.61	\$3.00	\$7.72	\$1.91	\$19.24
Gaston	Yamhill	\$6.61	\$0.00	\$0.00	\$6.61	\$2.58	\$7.95	\$0.16	\$17.30
Gates	Linn	\$0.28	\$0.00	\$0.00	\$0.28	\$4.25	\$8.04	\$2.45	\$15.02
Gates	Marion	\$0.28	\$0.00	\$0.00	\$0.28	\$3.03	\$8.04	\$2.48	\$13.83
Gearhart	Clatsop	\$1.01	\$0.00	\$0.97	\$1.98	\$1.75	\$7.21	\$0.51	\$11.45
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.81	\$0.18	\$17.10
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.81	\$2.26	\$19.18
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$9.87	\$1.17	\$19.71
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$9.87	\$4.71	\$23.25
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$7.36	\$1.17	\$17.20
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$10.27	\$1.17	\$20.11
Glendale	Douglas	\$4.71	\$0.00	\$0.00	\$4.71	\$1.11	\$6.12	\$1.56	\$13.51
Gold Beach	Curry	\$2.34	\$0.00	\$0.00	\$2.34	\$0.60	\$6.05	\$2.46	\$11.44
Gold Hill	Jackson	\$1.68	\$0.00	\$0.00	\$1.68	\$2.08	\$6.44	\$3.77	\$13.97
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$5.44	\$0.39	\$13.38
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$4.64	\$0.39	\$12.58
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$5.44	\$0.00	\$12.99
Grass Valley	Sherman	\$3.14	\$0.00	\$0.00	\$3.14	\$8.71	\$5.44	\$1.58	\$18.88
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$8.28	\$1.96	\$18.83
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$6.88	\$1.96	\$17.43
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$6.78	\$1.96	\$17.33
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$8.28	\$2.75	\$19.61
Haines	Baker	\$1.76	\$0.00	\$0.00	\$1.76	\$3.78	\$6.53	\$2.46	\$14.53
Halfway	Baker	\$1.04	\$0.00	\$0.00	\$1.04	\$3.78	\$6.23	\$2.27	\$13.32
Halsey	Linn	\$5.60	\$0.00	\$0.78	\$6.38	\$4.25	\$5.64	\$0.07	\$16.35
Halsey	Linn	\$5.60	\$0.00	\$0.78	\$6.38	\$4.25	\$5.64	\$1.06	\$17.34
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$4.18	\$19.50
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$4.71	\$20.04
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$8.28	\$4.18	\$17.91
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$6.78	\$4.18	\$16.41
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$3.60	\$18.93
Harrisburg	Linn	\$3.19	\$0.00	\$1.58	\$4.77	\$4.25	\$7.36	\$1.88	\$18.26
Harrisburg	Linn	\$3.19	\$0.00	\$1.58	\$4.77	\$4.25	\$7.36	\$0.07	\$16.45
Helix	Umatilla	\$6.80	\$0.00	\$0.00	\$6.80	\$2.85	\$8.50	\$3.74	\$21.89
Heppner	Morrow	\$10.62	\$0.00	\$0.75	\$11.37	\$4.13	\$5.50	\$3.05	\$24.05
Hermiston	Umatilla	\$6.09	\$0.00	\$0.24	\$6.32	\$2.85	\$9.67	\$2.70	\$21.55
Hermiston	Umatilla	\$6.09	\$0.00	\$0.24	\$6.32	\$2.85	\$7.65	\$2.71	\$19.53
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$0.72	\$16.85
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$0.14	\$16.27
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.29	\$18.42

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.18	\$18.31
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.43	\$18.56
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.83	\$18.96
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$8.92	\$2.29	\$19.61
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$8.92	\$0.72	\$18.03
Hines	Harney	\$4.29	\$0.00	\$0.00	\$4.29	\$4.50	\$6.21	\$2.35	\$17.35
Hood River	Hood River	\$2.81	\$0.00	\$0.00	\$2.81	\$2.20	\$8.58	\$1.41	\$15.00
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$0.18	\$13.31
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.21	\$15.34
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.09	\$15.23
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.04	\$15.18
Huntington	Baker	\$9.60	\$0.00	\$0.00	\$9.60	\$3.78	\$6.06	\$0.78	\$20.23
Idanha	Linn	\$2.50	\$0.00	\$0.00	\$2.50	\$4.25	\$8.04	\$2.49	\$17.28
Idanha	Marion	\$2.50	\$0.00	\$0.00	\$2.50	\$3.03	\$8.04	\$2.52	\$16.09
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$3.09	\$6.69	\$1.59	\$11.73
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$3.09	\$6.69	\$0.69	\$10.83
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.23	\$19.13
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.17	\$19.07
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.13	\$19.03
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.06	\$18.96
Ione	Morrow	\$4.43	\$0.00	\$0.00	\$4.43	\$4.13	\$9.14	\$3.32	\$21.02
Irrigon	Morrow	\$3.68	\$0.00	\$1.70	\$5.38	\$4.13	\$5.50	\$3.60	\$18.61
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.96	\$13.62
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.02	\$12.69
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.37	\$13.04
Jacksonville	Jackson	\$1.84	\$0.00	\$0.50	\$2.34	\$2.08	\$6.58	\$0.96	\$11.96
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$7.42	\$0.47	\$13.08
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$7.42	\$2.05	\$14.66
John Day	Grant	\$2.99	\$0.00	\$0.40	\$3.39	\$2.88	\$5.40	\$3.44	\$15.12
Jordan Valley	Malheur	\$1.17	\$0.00	\$0.00	\$1.17	\$2.58	\$5.35	\$0.61	\$9.71
Joseph	Wallowa	\$2.99	\$0.00	\$0.00	\$2.99	\$2.73	\$5.24	\$1.33	\$12.28
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$1.65	\$16.92
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$2.71	\$17.98
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$1.91	\$17.18
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$0.07	\$15.34
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$8.46	\$3.44	\$17.00
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$8.46	\$3.02	\$16.59
King City	Washington	\$1.53	\$0.63	\$0.00	\$2.16	\$3.00	\$8.54	\$2.92	\$16.62
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$4.42	\$17.04
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$1.05	\$13.67
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.36	\$4.42	\$17.14

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$4.24	\$16.86
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$1.54	\$14.15
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$2.64	\$15.26
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.36	\$4.50	\$17.22
La Grande	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$3.09	\$7.06	\$0.63	\$18.22
La Grande	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$3.09	\$7.06	\$0.44	\$18.03
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$7.40	\$18.00
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.35	\$14.95
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.64	\$15.24
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$7.69	\$18.29
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.05	\$14.65
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$8.42	\$0.16	\$15.40
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$7.75	\$0.16	\$14.74
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$1.17	\$0.16	\$8.15
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$9.99	\$1.17	\$19.21
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$9.99	\$1.22	\$19.25
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$10.16	\$1.17	\$19.37
Lake Oswego (In School)	Multnomah	\$4.97	\$0.00	\$0.00	\$4.97	\$4.97	\$9.99	\$1.94	\$22.08
Lake Oswego (In School)	Washington	\$4.97	\$0.00	\$0.00	\$4.97	\$3.00	\$9.99	\$0.72	\$18.89
Lake Oswego (In School)	Washington	\$4.97	\$0.00	\$0.00	\$4.97	\$3.00	\$9.99	\$0.96	\$19.14
Lake Oswego (Out School)	Clackamas	\$4.59	\$0.00	\$0.00	\$4.59	\$2.86	\$10.75	\$1.22	\$19.63
Lake Oswego (Out School)	Clackamas	\$4.59	\$0.00	\$0.00	\$4.59	\$2.86	\$10.49	\$1.17	\$19.33
Lake Oswego (OutSchool)	Multnomah	\$4.59	\$0.00	\$0.00	\$4.59	\$4.97	\$10.75	\$1.94	\$22.46
Lakeview	Lake	\$6.54	\$0.00	\$0.00	\$6.54	\$3.76	\$5.21	\$3.80	\$19.32
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$2.89	\$20.95
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$3.04	\$21.09
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$0.31	\$18.36
Lexington	Morrow	\$0.73	\$2.00	\$1.03	\$3.76	\$4.13	\$5.50	\$2.33	\$15.72
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.10	\$17.08
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.22	\$17.20
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.69	\$17.66
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$2.97	\$16.95
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$0.90	\$14.88
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$1.02	\$15.00
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$0.77	\$14.75
Long Creek	Grant	\$2.28	\$0.00	\$0.52	\$2.80	\$2.88	\$5.42	\$2.59	\$13.70
Lostine	Wallowa	\$0.35	\$0.00	\$0.55	\$0.90	\$2.73	\$7.19	\$1.59	\$12.41
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$2.02	\$7.18	\$2.77	\$14.13
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$2.02	\$7.18	\$0.07	\$11.43
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.25	\$6.75	\$1.89	\$14.78
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.25	\$6.75	\$0.15	\$13.04

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Madras	Jefferson	\$4.13	\$0.00	\$0.00	\$4.13	\$5.26	\$7.85	\$2.84	\$20.06
Malin	Klamath	\$5.06	\$0.00	\$0.00	\$5.06	\$1.78	\$5.36	\$2.73	\$14.94
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.50	\$5.60	\$3.49	\$12.02
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.50	\$5.60	\$2.34	\$10.87
Maupin	Wasco	\$5.36	\$0.00	\$0.00	\$5.36	\$4.25	\$6.34	\$1.93	\$17.88
Maywood Park	Multnomah	\$1.95	\$0.00	\$0.00	\$1.95	\$4.97	\$6.58	\$4.82	\$18.32
McMinnville	Yamhill	\$3.52	\$0.00	\$0.89	\$4.41	\$2.58	\$7.75	\$2.16	\$16.90
McMinnville	Yamhill	\$3.52	\$0.00	\$0.89	\$4.41	\$2.58	\$0.00	\$2.16	\$9.15
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.59	\$0.96	\$14.93
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.44	\$0.96	\$14.78
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.58	\$0.96	\$14.91
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.36	\$1.88	\$12.15
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.36	\$2.78	\$13.05
Metolius	Jefferson	\$3.63	\$0.00	\$0.00	\$3.63	\$5.26	\$7.85	\$2.84	\$19.57
Mill City	Linn	\$4.16	\$0.00	\$0.00	\$4.16	\$4.25	\$8.04	\$1.76	\$18.20
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$0.18	\$15.40
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$2.48	\$17.70
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$1.79	\$17.01
Millersburg	Linn	\$3.50	\$0.00	\$0.00	\$3.50	\$4.25	\$7.79	\$0.07	\$15.61
Millersburg	Linn	\$3.50	\$0.00	\$0.00	\$3.50	\$4.25	\$7.27	\$0.36	\$15.39
Milton-Freewater	Umatilla	\$3.75	\$0.45	\$0.80	\$5.00	\$2.85	\$7.33	\$2.39	\$17.57
Milton-Freewater	Umatilla	\$3.75	\$0.45	\$0.80	\$5.00	\$2.85	\$7.33	\$1.68	\$16.85
Milwaukie	Clackamas	\$4.14	\$0.00	\$0.33	\$4.47	\$2.86	\$9.87	\$4.71	\$21.91
Milwaukie	Multnomah	\$4.14	\$0.00	\$0.33	\$4.47	\$4.97	\$10.75	\$4.97	\$25.15
Mitchell	Wheeler	\$2.54	\$0.00	\$0.00	\$2.54	\$8.53	\$5.92	\$0.56	\$17.55
Molalla	Clackamas	\$5.31	\$0.00	\$0.00	\$5.31	\$2.86	\$5.88	\$2.64	\$16.68
Monmouth	Polk	\$3.61	\$0.00	\$0.59	\$4.20	\$2.21	\$9.75	\$2.06	\$18.22
Monmouth	Polk	\$3.61	\$0.00	\$0.59	\$4.20	\$2.21	\$9.75	\$2.17	\$18.33
Monroe	Benton	\$3.56	\$0.00	\$2.32	\$5.88	\$3.11	\$7.08	\$2.66	\$18.73
Monroe	Benton	\$3.56	\$0.00	\$2.32	\$5.88	\$3.11	\$7.08	\$0.97	\$17.04
Monument	Grant	\$2.71	\$0.00	\$0.00	\$2.71	\$2.88	\$5.64	\$2.96	\$14.19
Moro	Sherman	\$5.52	\$0.00	\$0.00	\$5.52	\$8.71	\$5.44	\$0.74	\$20.41
Mosier	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.25	\$2.50	\$14.42
Mosier	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.25	\$0.50	\$12.42
Mt. Angel	Marion	\$4.19	\$0.00	\$0.00	\$4.19	\$3.03	\$9.88	\$1.20	\$18.29
Mt. Vernon	Grant	\$2.53	\$0.00	\$1.04	\$3.58	\$2.88	\$5.40	\$2.69	\$14.56
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.06	\$13.38
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.80	\$14.11
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$2.71	\$16.02
Myrtle Point	Coos	\$8.00	\$0.00	\$0.00	\$8.00	\$1.28	\$5.85	\$1.37	\$16.50
Nehalem	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.50	\$5.60	\$3.49	\$13.06

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Nehalem	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.50	\$5.60	\$2.34	\$11.91
Newberg	Yamhill	\$2.90	\$0.00	\$0.00	\$2.90	\$2.58	\$7.01	\$3.42	\$15.90
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$1.74	\$18.15
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$3.21	\$19.62
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$4.11	\$20.52
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$2.08	\$18.48
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$1.58	\$17.98
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$4.82	\$21.22
North Bend	Coos	\$6.18	\$0.56	\$0.00	\$6.74	\$1.28	\$7.20	\$2.05	\$17.28
North Bend	Coos	\$6.18	\$0.56	\$0.00	\$6.74	\$1.28	\$5.31	\$2.05	\$15.38
North Plains	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$3.00	\$7.74	\$2.25	\$15.17
North Plains	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$3.00	\$7.74	\$0.14	\$13.06
North Powder	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$3.09	\$7.34	\$0.67	\$15.41
North Powder	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$3.09	\$7.34	\$1.33	\$16.07
Nyssa	Malheur	\$6.51	\$0.00	\$0.00	\$6.51	\$2.58	\$6.73	\$1.70	\$17.53
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.62	\$1.08	\$14.23
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.62	\$0.06	\$13.21
Oakridge	Lane	\$7.20	\$0.00	\$0.00	\$7.20	\$2.02	\$7.21	\$0.07	\$16.50
Oakridge	Lane	\$7.20	\$0.00	\$0.00	\$7.20	\$2.02	\$7.21	\$2.78	\$19.21
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$1.53	\$15.27
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$3.81	\$17.55
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$4.47	\$18.21
Oregon City	Clackamas	\$4.41	\$0.00	\$0.00	\$4.41	\$2.86	\$7.36	\$4.18	\$18.81
Oregon City	Clackamas	\$4.41	\$0.00	\$0.00	\$4.41	\$2.86	\$7.36	\$3.60	\$18.23
Paisley	Lake	\$1.57	\$0.00	\$0.00	\$1.57	\$3.76	\$5.19	\$3.80	\$14.33
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$0.69	\$18.62
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$0.90	\$18.83
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$1.26	\$19.19
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$2.89	\$20.96
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$0.97	\$19.04
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$4.10	\$22.17
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$8.95	\$2.89	\$20.25
Phoenix	Jackson	\$3.65	\$0.00	\$0.00	\$3.65	\$2.08	\$6.59	\$4.16	\$16.48
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$2.85	\$8.97	\$2.70	\$17.42
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$2.85	\$8.97	\$2.55	\$17.27
Port Orford	Curry	\$2.27	\$1.80	\$0.00	\$4.07	\$0.60	\$5.10	\$2.21	\$11.98
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$10.75	\$1.17	\$23.60
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$9.99	\$1.22	\$22.88
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$9.87	\$1.17	\$22.72
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$6.78	\$1.17	\$19.63
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.94	\$26.47

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.58	\$1.96	\$22.33
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.90	\$1.96	\$23.65
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.88	\$1.96	\$22.63
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.75	\$1.96	\$23.50
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.37	\$25.90
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$8.92	\$1.94	\$24.65
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$2.35	\$26.89
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$8.70	\$1.94	\$24.43
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.78	\$1.96	\$22.53
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.96	\$26.50
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.60	\$1.96	\$26.35
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.14	\$1.96	\$22.90
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.54	\$0.81	\$21.17
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.92	\$0.72	\$21.46
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.92	\$2.29	\$23.04
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$10.75	\$0.72	\$23.29
Powers	Coos	\$7.39	\$0.00	\$0.00	\$7.39	\$1.28	\$5.59	\$1.49	\$15.76
Prairie City	Grant	\$4.08	\$0.00	\$0.00	\$4.08	\$2.88	\$5.35	\$2.56	\$14.87
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.27	\$5.59	\$3.92	\$14.24
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.27	\$5.59	\$0.95	\$11.27
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.68	\$16.04
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.79	\$16.15
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$1.92	\$15.28
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$1.81	\$15.17
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.57	\$15.93
Rainier	Columbia	\$5.20	\$0.00	\$1.89	\$7.09	\$2.27	\$5.59	\$3.92	\$18.87
Rainier	Columbia	\$5.20	\$0.00	\$1.89	\$7.09	\$2.27	\$5.59	\$0.95	\$15.90
Redmond	Deschutes	\$4.41	\$0.00	\$0.64	\$5.05	\$1.28	\$8.08	\$5.44	\$19.85
Reedsport	Douglas	\$6.19	\$0.00	\$0.00	\$6.19	\$1.11	\$6.65	\$4.95	\$18.90
Richland	Baker	\$1.16	\$0.00	\$0.00	\$1.16	\$3.78	\$6.23	\$2.05	\$13.22
Riddle	Douglas	\$6.49	\$0.00	\$0.00	\$6.49	\$1.11	\$5.65	\$1.56	\$14.81
Riddle	Douglas	\$6.49	\$0.00	\$0.00	\$6.49	\$1.11	\$5.65	\$0.10	\$13.35
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.50	\$5.60	\$0.78	\$9.87
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.50	\$5.60	\$1.93	\$11.02
Rogue River	Jackson	\$3.15	\$0.00	\$0.44	\$3.59	\$2.08	\$5.66	\$3.34	\$14.66
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$5.02	\$0.06	\$14.67
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$6.39	\$0.06	\$16.04
Rufus	Sherman	\$2.84	\$0.00	\$0.00	\$2.84	\$8.71	\$5.44	\$1.58	\$18.58
Salem	Marion	\$5.83	\$0.00	\$1.18	\$7.01	\$3.03	\$6.94	\$1.14	\$18.11
Salem	Marion	\$5.83	\$0.00	\$1.18	\$7.01	\$3.03	\$8.46	\$1.14	\$19.63
Salem	Polk	\$5.83	\$0.00	\$1.18	\$7.01	\$2.21	\$8.46	\$1.17	\$18.85

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Salem	Polk	\$5.83	\$0.00	\$1.18	\$7.01	\$2.21	\$8.46	\$0.41	\$18.09
Salem	Clackamas	\$5.83	\$0.00	\$1.18	\$7.01	\$2.86	\$7.22	\$2.78	\$16.98
Sandy	Clackamas	\$4.12	\$0.00	\$0.00	\$4.12	\$2.86	\$7.22	\$3.60	\$17.80
Scappoose	Columbia	\$3.23	\$0.00	\$0.00	\$3.23	\$2.27	\$7.14	\$4.19	\$16.82
Scappoose	Columbia	\$3.23	\$0.00	\$0.00	\$3.23	\$2.27	\$7.14	\$1.08	\$13.72
Scio	Linn	\$4.91	\$0.00	\$0.00	\$4.91	\$4.25	\$5.53	\$1.89	\$16.58
Scotts Mills	Marion	\$0.43	\$0.00	\$0.00	\$0.43	\$3.03	\$7.67	\$2.00	\$13.13
Seaside	Clatsop	\$3.17	\$0.31	\$0.24	\$3.72	\$1.75	\$7.21	\$1.68	\$14.36
Seneca	Grant	\$6.00	\$0.00	\$0.00	\$6.00	\$2.88	\$5.40	\$2.69	\$16.98
Shady Cove	Jackson	\$0.55	\$0.00	\$0.00	\$0.55	\$2.08	\$5.71	\$3.66	\$12.00
Shaniko	Wasco	\$1.50	\$0.00	\$0.00	\$1.50	\$4.25	\$6.34	\$1.18	\$13.27
Sheridan	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$6.70	\$2.16	\$13.57
Sheridan	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$5.96	\$2.16	\$12.82
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$2.83	\$19.74
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$2.25	\$19.16
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$0.72	\$17.63
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$3.07	\$19.98
Siletz	Lincoln	\$0.24	\$0.00	\$0.00	\$0.24	\$2.82	\$6.26	\$3.47	\$12.78
Silverton	Marion	\$3.67	\$0.26	\$0.00	\$3.93	\$3.03	\$7.67	\$2.00	\$16.63
Sisters	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.28	\$6.89	\$5.76	\$16.57
Sisters	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.28	\$6.89	\$2.87	\$13.68
Sodaville	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.25	\$7.57	\$0.31	\$12.59
Sodaville	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.25	\$7.57	\$2.89	\$15.17
Spray	Wheeler	\$6.09	\$0.00	\$3.51	\$9.60	\$8.53	\$6.35	\$1.57	\$26.04
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$9.63	\$2.24	\$21.08
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$9.63	\$6.01	\$24.85
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$6.87	\$2.24	\$18.33
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$6.87	\$3.89	\$19.97
St. Helens	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.27	\$8.04	\$4.04	\$16.25
St. Helens	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.27	\$8.04	\$1.07	\$13.28
St. Paul	Marion	\$0.62	\$0.00	\$0.00	\$0.62	\$3.03	\$8.81	\$2.09	\$14.55
Stanfield	Umatilla	\$2.59	\$0.00	\$0.00	\$2.59	\$2.85	\$7.65	\$3.08	\$16.16
Stanfield	Umatilla	\$2.59	\$0.00	\$0.00	\$2.59	\$2.85	\$7.65	\$0.99	\$14.08
Stayton	Marion	\$3.33	\$0.90	\$0.00	\$4.23	\$3.03	\$6.75	\$2.38	\$16.38
Stayton	Marion	\$3.33	\$0.90	\$0.00	\$4.23	\$3.03	\$6.75	\$2.27	\$16.27
Sublimity	Marion	\$0.71	\$0.00	\$0.00	\$0.71	\$3.03	\$6.75	\$2.27	\$12.75
Summerville	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$3.09	\$6.69	\$1.59	\$11.76
Sumpter	Baker	\$0.80	\$0.00	\$1.16	\$1.95	\$3.78	\$6.53	\$0.78	\$13.05
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.62	\$0.06	\$12.53
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.07	\$0.57	\$12.48
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.07	\$0.06	\$11.97

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Sweet Home	Linn	\$1.42	\$7.47	\$0.00	\$8.89	\$4.25	\$7.81	\$1.88	\$22.83
Sweet Home	Linn	\$1.42	\$7.47	\$0.00	\$8.89	\$4.25	\$7.81	\$0.29	\$21.23
Talent	Jackson	\$3.23	\$0.00	\$0.00	\$3.23	\$2.08	\$6.59	\$4.16	\$16.06
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$6.25	\$4.48	\$18.00
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$6.25	\$3.62	\$17.14
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$7.13	\$4.48	\$18.87
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$2.34	\$17.03
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$2.92	\$17.60
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$4.63	\$19.31
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$0.81	\$15.49
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$3.16	\$17.85
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$2.83	\$17.89
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$4.40	\$19.47
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$2.25	\$17.32
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$0.72	\$15.78
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.50	\$6.40	\$1.25	\$11.95
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.50	\$6.40	\$1.44	\$12.14
Toledo	Lincoln	\$5.18	\$0.00	\$0.37	\$5.55	\$2.82	\$6.26	\$1.26	\$15.88
Toledo	Lincoln	\$5.18	\$0.00	\$0.37	\$5.55	\$2.82	\$6.26	\$2.31	\$16.93
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$6.88	\$1.96	\$17.72
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$8.28	\$1.96	\$19.12
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$6.88	\$3.86	\$19.62
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$10.49	\$3.28	\$19.74
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$9.99	\$3.32	\$19.28
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$8.71	\$3.37	\$18.05
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$9.99	\$2.83	\$18.93
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$0.81	\$15.46
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$2.92	\$17.57
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$3.16	\$17.82
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$2.83	\$19.55
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$3.07	\$19.79
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$0.72	\$17.44
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$6.94	\$0.18	\$13.66
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$6.94	\$1.98	\$15.46
Ukiah	Umatilla	\$2.68	\$0.00	\$0.00	\$2.68	\$2.85	\$6.28	\$0.69	\$12.50
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$8.10	\$2.36	\$16.23
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$8.10	\$3.46	\$17.33
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$9.67	\$2.45	\$17.89
Union	Union	\$1.58	\$1.05	\$0.00	\$2.63	\$3.09	\$6.50	\$0.74	\$12.96
Vale	Malheur	\$7.68	\$0.00	\$0.00	\$7.68	\$2.58	\$6.50	\$1.25	\$18.02
Veneta	Lane	\$5.64	\$0.00	\$0.24	\$5.88	\$2.02	\$8.10	\$0.80	\$16.80

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Veneta	Lane	\$5.64	\$0.00	\$0.24	\$5.88	\$2.02	\$8.10	\$3.19	\$19.19
Vernonia	Columbia	\$5.82	\$0.00	\$0.00	\$5.82	\$2.27	\$7.42	\$3.07	\$18.57
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$4.94	\$16.66
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$5.56	\$17.27
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$6.42	\$18.13
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$2.50	\$14.22
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$5.54	\$17.26
Wallowa	Wallowa	\$3.76	\$0.00	\$0.00	\$3.76	\$2.73	\$7.19	\$1.58	\$15.26
Warrenton	Clatsop	\$1.67	\$0.61	\$0.69	\$2.97	\$1.75	\$8.68	\$0.75	\$14.14
Warrenton	Clatsop	\$1.67	\$0.61	\$0.69	\$2.97	\$1.75	\$7.79	\$0.75	\$13.25
Wasco	Sherman	\$3.03	\$0.00	\$0.00	\$3.03	\$8.71	\$5.44	\$1.58	\$18.77
West Linn	Clackamas	\$2.12	\$0.00	\$0.38	\$2.50	\$2.86	\$10.49	\$3.28	\$19.14
West Linn	Clackamas	\$2.12	\$0.00	\$0.38	\$2.50	\$2.86	\$9.99	\$3.28	\$18.63
Westfir	Lane	\$9.30	\$0.00	\$0.00	\$9.30	\$2.02	\$7.21	\$0.07	\$18.61
Weston	Umatilla	\$5.66	\$0.00	\$0.00	\$5.66	\$2.85	\$7.23	\$3.10	\$18.85
Wheeler	Tillamook	\$2.22	\$0.00	\$0.99	\$3.21	\$2.50	\$5.60	\$3.49	\$14.80
Wheeler	Tillamook	\$2.22	\$0.00	\$0.99	\$3.21	\$2.50	\$5.60	\$2.34	\$13.65
Willamina	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$6.70	\$2.16	\$15.28
Willamina	Yamhill	\$4.20	\$0.00	\$0.00	\$4.20	\$2.58	\$6.70	\$2.12	\$15.60
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.49	\$3.28	\$19.15
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.49	\$2.71	\$18.58
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$7.69	\$3.28	\$16.35
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.78	\$3.28	\$19.44
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.61	\$2.83	\$18.96
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.82	\$2.83	\$19.18
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.11	\$2.83	\$18.46
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.32	\$2.83	\$18.68
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.61	\$2.25	\$18.39
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$6.56	\$4.71	\$16.65
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$6.56	\$0.06	\$12.00
Wood Village	Multnomah	\$3.13	\$0.00	\$0.00	\$3.13	\$4.97	\$6.88	\$1.96	\$16.94
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$0.18	\$17.71
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$2.26	\$19.79
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$2.21	\$19.74
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$4.52	\$13.91
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$1.47	\$10.86
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$4.86	\$14.25
Yamhill	Yamhill	\$3.74	\$0.00	\$0.00	\$3.74	\$2.58	\$7.03	\$1.62	\$14.97
Yoncalla	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$2.42	\$10.67
Yoncalla	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$0.22	\$8.46

Appendix B – Cities with Bonds 2023-24

Cities with Bond FY 2023-24		
City (Taxing Districts)	Bond Rate	FY2023-24 Bonds Imposed
Albany	\$0.26	\$1,261,898.26
Arlington	\$1.20	\$49,871.14
Ashland	\$0.06	\$209,830.35
Astoria	\$0.55	\$576,568.71
Aurora	\$1.77	\$265,759.54
Bandon	\$0.95	\$559,623.29
Bay City	\$0.12	\$21,488.35
Beaverton	\$0.19	\$2,314,104.84
Bend	\$0.27	\$4,192,612.79
Boardman	\$1.89	\$1,368,744.34
Brownsville	\$1.18	\$183,035.11
Cannon Beach	\$0.40	\$455,605.68
Carlton	\$0.30	\$70,996.77
Condon	\$0.60	\$25,817.59
Coos Bay	\$0.40	\$536,534.95
Depoe Bay	\$0.11	\$55,726.14
Donald	\$0.16	\$23,354.73
Dundee	\$0.42	\$153,432.18
Estacada	\$0.14	\$80,000.62
Eugene	\$0.74	\$13,822,152.07
Fossil	\$1.58	\$36,692.31
Garibaldi	\$0.34	\$39,720.85
Gearhart	\$0.97	\$685,967.62
Halsey	\$0.78	\$55,758.73
Harrisburg	\$1.58	\$446,300.79
Heppner	\$0.75	\$49,859.91
Hermiston	\$0.24	\$316,766.72
Independence	\$0.35	\$233,514.05
Irrigon	\$1.70	\$136,094.07
Jacksonville	\$0.50	\$284,539.26
John Day	\$0.40	\$49,995.20
Klamath Falls Police Bond	\$0.13	\$244,817.25
Lafayette	\$0.76	\$228,493.41
Lake Oswego	\$0.21	\$1,964,465.73
Lebanon	\$1.09	\$1,636,695.64
Lexington	\$1.03	\$13,999.35
Lincoln City	\$0.80	\$1,755,254.14
Long Creek	\$0.52	\$4,299.48
Lostine	\$0.55	\$7,598.88
Mcminnville	\$0.89	\$3,091,324.06
Milton-Freewater	\$0.80	\$284,978.90

Milwaukie	\$0.33	\$859,796.85
Monmouth	\$0.59	\$387,128.85
Monroe	\$2.32	\$136,653.03
Mt. Vernon	\$1.04	\$26,651.16
Newport	\$1.74	\$3,084,908.84
Pendleton	\$0.46	\$557,072.94
Portland	\$0.40	\$31,908,573.88
Rainier	\$1.89	\$499,153.40
Redmond	\$0.64	\$2,176,532.31
Rogue River	\$0.44	\$95,783.21
Salem	\$1.18	\$18,766,128.91
Seaside	\$0.24	\$355,082.87
Spray	\$3.51	\$32,999.37
Springfield	\$0.67	\$3,978,676.53
Sumpter	\$1.16	\$44,798.29
Sutherlin	\$0.10	\$65,956.20
Tigard	\$0.34	\$2,791,596.79
Toledo	\$0.37	\$176,778.15
Troutdale	\$0.14	\$255,847.23
Tualatin	\$0.84	\$4,764,467.85
Veneta	\$0.24	\$98,973.31
Waldport	\$0.31	\$86,054.14
Warrenton	\$0.69	\$558,365.54
West Linn	\$0.38	\$1,712,650.35
Wheeler	\$0.99	\$61,721.67
Woodburn	\$0.31	\$642,077.07
Yachats	\$0.14	\$44,024.30



2026

STATE SHARED REVENUE REPORT with Estimates

Contact: Nicole Stingham, LOC Legislative Director at
nsthing@orcities.org

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2026 State Shared Revenues

City Budgeting Basics for the Five State Shared Revenues

Written By Jenna Jones, Former LOC Tax and Finance Lobbyist

Cities are expected to again receive payment from five different state shared revenue programs during the new fiscal year. Most shared revenues are distributed to cities based on population, but some

use more complex distribution mechanisms. The five revenue sources are summarized below and include descriptions, forecast projection trends, and key legislative updates that may impact the revenue. The LOC encourages cities to join its advocacy efforts to protect and improve each of these vital revenue sources.

Using state projections, the LOC has produced estimates of state shared revenues for cities to utilize when formulating their budgets. Projections for distributions to cities may be revised throughout the year as revenues come in or as laws change. Cities must take necessary steps, including completing various required certifications and reports, to receive the revenues.

STATE SHARED REVENUE BACKGROUND

City general funds in Oregon primarily come from property taxes, franchise fees, transient lodging taxes, fees for services and state shared revenues.

As a key revenue source for cities, state shared revenues help provide basic services and meet community needs. When state shared revenue formulas

were first established, local governments were generally preempted by the state from enacting or continuing to enact local taxes on the same item in exchange for a specified portion of the revenues collected by the state. Thus, these revenues should not be viewed as “shared revenues,” but rather as historical city and county revenues that are now collected by the state. Despite continued local revenue challenges and rising service costs, state shared revenues are often threatened through decreased shares for local governments as the state tries to balance its own budget. In addition, when the state increases its tax rate, it often does not include the increased revenues in the share provided to local governments.

2024-25 Total City Share	
Highway Trust Fund	\$248,000,000
Liquor Revenues	\$80,883,000
Marijuana Tax	\$5,094,000
Cigarette Tax	\$1,766,667
9-1-1 Tax	\$28,152,985

THE FIVE STATE SHARED REVENUES

1. Highway Trust Fund Revenues (Gas Taxes, etc.)



In 2017, the Legislature approved a comprehensive transportation funding package (HB 1717) that significantly increased cities’ per capita funding. Increases were phased over seven years and hit full funding level in 2024. Another large-scale transportation package was set to pass in the 2025 Regular Legislative Session but failed in the last few days. During the 2025 Special Legislative Session, the Legislature passed HB 3991, a scaled down transportation package that included revenue increases for the Highway Trust Fund. That increase revenue is not being collected as many HB 3991 tax increases have been referred to the Oregon voters. The Legislature may choose to take other actions during the 2026 Session. For these reasons, the 2026 State Share Revenue Report does not include increases from HB 3991 in estimates.

Long term growth in this revenue source will be tied to external factors like how teleworking trends, population growth, and moves toward more fuel efficient and electric vehicles. The LOC will continue to advocate for stable transportation funding.

2. Liquor Revenues



Cities’ share of this state shared revenue is 34%, of which 20% is distributed per capita and 14% is distributed using a formula that factors in property taxes, population and income. The three major contributors to this revenue source are: the sale of distilled spirits; taxes on beer, wine and cider; and liquor licensing fees.

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged, distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this shared revenue source technically is based on profits, and not taxes.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon’s beer and cider tax is one of the lowest in the country. In fact, Oregon’s beer tax rate has remained unchanged since 1978. Meanwhile, the state wine tax is in the middle compared to other states and is 67 cents per gallon. The wine tax has not been increased since 1983. With tax rates presently so low, it would take large tax increases to generate any significant revenue. In 2025, the Legislature

considered a beer and wine tax increase, but increased revenues would not be shared with cities.

Changes made during the 2021 legislative session to increase compensation to liquor store agents and distillery tasting room owners have reduced net distributions from this revenue source. The Oregon Liquor and Cannabis Commission's (OLCC) warehouse is operating at near capacity, and the Legislature approved construction of a new facility in 2021. Any expenses for the new warehouse would reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million.

The share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise. The LOC continues to advocate that the OLCC use the proceeds from the sale of their old warehouse towards debt service to offset the hits to cities.

3. Marijuana Tax Revenues



The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities that have opted to allow dispensaries to locate within city limits have received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. In November of 2020, the passage of Measure 110 represented a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue distributions to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula). Going forward under Measure 110, cities will share \$1,125,000 quarterly, or \$4,500,000 annually, which was indexed with inflation starting July 2023.

Revenue distributions to cities are made quarterly; however, only individual cities that certify will receive a distribution. Since 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed recreational and medical premises in the city (grower, processor, wholesaler, and retailer). Note that the license portion (25%) of the distribution is particularly hard to forecast as shops are frequently opening and closing.

Cities may impose up to an additional 3% local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue to have the state collect their local tax at the same time the state tax is collected. However, that local tax revenue is not considered a state shared revenue.

In 2026, we anticipate that the Legislature will be weighing whether or not subject intoxicating hemp products to the state marijuana tax.

4. Cigarette Tax Revenues



This revenue source is projected to continue trending downward—as it has for more than 10 years—as consumer smoking decreases. In November 2020, voters passed Measure 108, which: increased cigarette taxes by \$2.00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1.00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at \$3.33 per pack, and cities' share of that revenue is a meager 0.6% of the tax, or about 2 cents per pack. It's important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and now vape.

Measure 108 was expected to decrease revenues to cities. While this reduction could be explained by longstanding trends, it could also be explained by consumers switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

5. 9-1-1 Tax Revenues



Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1.25 effective January 1, 2021.

Before this change from 2019's HB 2449, the rate had been 75 cents since 1995. The new tax increase on 9-1-1 expires January 1, 2030. Most cities will not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network, and most of these are managed by counties or a regional entity, rather than a city.

The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases. Ratios of individual PSAP costs to taxes received vary. The local government share of the state tax is distributed 1% to each county, with the remainder distributed per capita.

2026 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January 2026. The material is subject to forecast and law changes made throughout the year.

PER CAPITA STATE SHARED REVENUES FOR CITIES

Per capita distributions for revenue sources are calculated based on certified population statistics from Portland State University's Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15 and thereafter begin to govern the distributions. A copy of the certified estimates applicable to FY2025-26 distributions is available near the end of this report. Entities Subject to the Public Meetings Law "a true reflection of the matters discussed at the meeting and the views of the participants." The record must be made available to the public "within a reasonable time after the meeting.

	Highway Trust Fund Revenues <i>(Gas Tax)</i>	Liquor Revenues <i>(20% of Total Share)</i>	Marijuana Tax Revenues <i>(75% of City's Share)</i>	Cigarette Tax Revenues	9-1-1 Tax Revenues
2023-24 Actuals	\$77.61	\$18.71	\$1.41	\$0.65	\$11.21
2024-25 Actuals	\$81.57	\$15.62	\$1.42	\$0.58	\$11.21
2025-26 Estimates	\$79.27	\$14.68	\$1.51	\$0.53	\$11.81
2026-27 Estimates	\$78.71	\$14.47	\$1.50	\$0.51	\$12.60
2027-28 Estimates	\$75.51	\$13.92	\$1.56	\$0.48	\$13.51

(Note that most cities do not receive 9-1-1 distributions, see the full write-up for a detailed explanation.)

NON-PER CAPITA BASED STATE SHARED REVENUES FOR CITIES

State marijuana taxes and liquor revenues are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in the per capita property taxes and per capita income of each city (see ORS 221.770). The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in certified cities. This count includes grower, processor, wholesaler, and retailer premises. The estimates for the total share for all cities are provided in the following table to allow cities to see trends that will assist cities in their individual computations.

	Liquor Revenues <i>(Based on Formula, 14% of Total Share)</i>	Marijuana Tax Revenues <i>(Based on Licenses, 25% of City's Share)</i>
2023-2024 Actuals	\$40,083,000	\$1,273,500
2024-2025 Actuals	\$33,383,000	\$1,273,500
2025-2026 Estimates	\$31,595,000	\$1,361,500
2026-2027 Estimates	\$31,514,000	\$1,361,500
2027-2028 Estimates	\$30,651,000	\$1,438,125

Highway Trust Fund Revenues

Item 2.



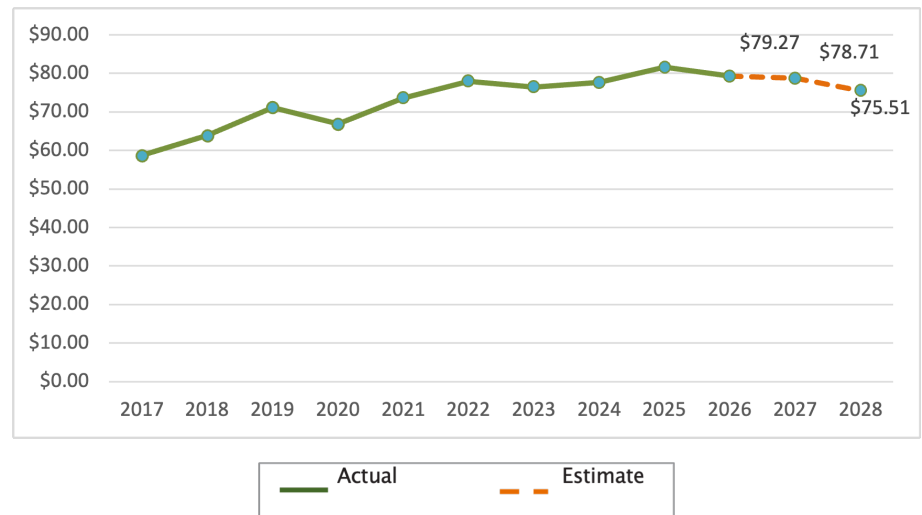
2025-2026 Per Capita Estimated Disbursement: **\$79.21**
 2026-2027 Per Capita Estimated Disbursement: **\$78.71**

ACTUAL AND PROJECTED HIGHWAY TRUST FUND TOTAL REVENUE

DISBURSEMENTS TO CITIES

Actuals	
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
2019-20	\$195,000,000
2020-21	\$217,300,000
2021-22	\$235,800,000
2022-23	\$232,200,000
2023-24	\$238,400,000
2024-25	\$248,000,000
Estimates	
2025-26	\$243,800,000
2026-27	\$244,800,000
2027-28	\$237,500,000

PER CAPITA DISBURSEMENTS



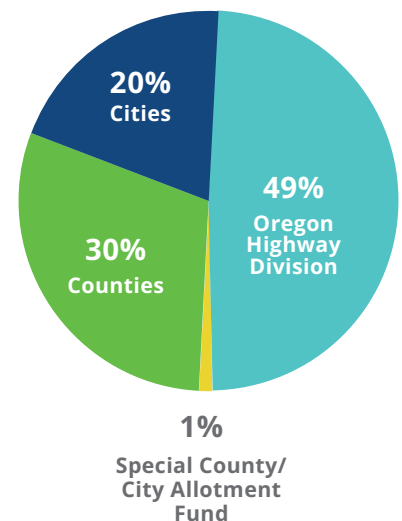
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fees increase over time, cities receive approximately 20% of the Highway Trust Fund.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. Full implementation of annual gas tax increases has been met. However, revenues are trending downwards as cars become more fuel efficient or do not use gasoline to run.

The LOC had hoped to see a comprehensive transportation package pass in the 2025 regular legislative session via HB 2025. Unfortunately, that bill failed during the session. HB 2025 would have established a series of revenue increases to provide generational infrastructure investment across Oregon's entire transportation system. Investments in major projects would have included completion of key anchor projects, invested in the Great Streets and Safe Routes to School programs. Under this bill, cities and counties' share of new state highway revenue would have nearly doubled the FY 2024 distribution by 2031.

In the 2025 special session, HB 3991 passed. This bill increased the gas tax by \$0.06, increased registration fees, temporarily doubled the payroll tax, and introduced a road usage charge for electric vehicles (EVs) starting in 2027. Currently, increases to the state gas tax, payroll tax and registration and title fees are on hold after it was determined a referendum effort met the required amount of signatures to qualify for the Nov. 3, 2026 ballot. HB 3991 was expected to raise more than \$4 billion in its first decade. This report includes estimates that do not include increases from HB 3991.

Distribution of Highway Trust Fund Revenues



HIGHWAY TRUST FUND REVENUES *AT A GLANCE*

Revenue Sources	•Vehicle registration and title fees and surcharges (tiered based on fuel efficiency) •Driver license fees •Fuel taxes •Weight-mile tax (vehicle heavier than 26,000 pounds)
Tax Rates	Fuel Tax Rates: Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.): \$0 .40/gallon Full implementation of annual gas tax increases from HB 2017(2017) has been met as of 2024. See ORS 319.020. Weight-Mile Tax Rate: See ODOT mileage tax rate tables (53% graduated increase from 2017-2024)
Agency Administration of Revenues	Oregon Department of Transportation (ODOT)
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	Certification Requirement: Cities in counties with populations greater than 100,000 must certify¹ that the city provides at least four of the following municipal services: •Fire protection; •Police protection; •Street construction, maintenance and lighting; •Sanitary sewers; •Storm sewers; •Planning, zoning and subdivision control; or •One or more utility services Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184 .657
Use of Revenue Restrictions	Permitted use includes construction, reconstruction, maintenance, etc. of highways, roads, streets, bike paths, foot paths and rest areas. See ORS 366 .790, Art . IX, section 3a of the Oregon Constitution; and statutes pursuant to that section.
Local Tax Preemption	Partially. Although a city council cannot impose a tax, state law allows a city to refer for voter approval a new or increased local fuel tax. Several cities have a tax and the rate varies—generally 1 to 3 cents per gallon. See ORS 319 .950. Approximately 30 cities have a gas tax .
Relevant Statutes	ORS 184 .657; ORS Ch . 319; ORS 366 .739-366 .752; ORS 366 .785-366 .820; ORS 803 .420; ORS 803 .090; HB 2017 (2017); HB 4059 (2018), HB 3991(2025)

¹ See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

LIQUOR REVENUES

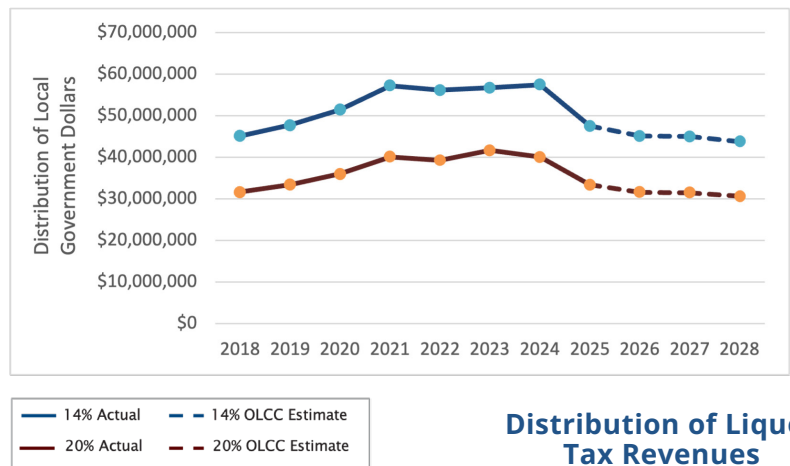


2025-2026 Per Capita Estimated Disbursement (OLCC): **\$14.68**

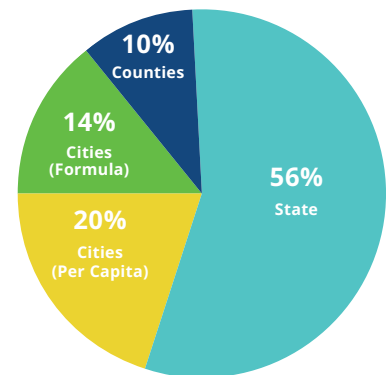
2026-2027 Per Capita Estimated Disbursement (OLCC): **\$14.47**

ACTUAL AND PROJECTED LIQUOR TAX DISBURSEMENTS TO CITIES WITH PER CAPITA DISTRIBUTIONS

	14% Share	20% Share
Actuals		
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,313,778	\$56,162,540
2022-23	\$41,682,425	\$56,741,655
2023-24	\$40,083,000	\$57,461,000
2024-25	\$33,383,000	\$47,500,000
Estimates		
2025-26	\$31,595,000	\$45,136,000
2026-27	\$31,514,000	\$45,019,000
2027-28	\$30,651,000	\$43,788,000



Distribution of Liquor Tax Revenues



Cities' share of this state shared revenue source is 34%, of which 20% is distributed per capita, with 14% distributed using a formula that factors in property taxes, population, and income. The three major contributors to this revenue source are: the sale of distilled spirits; liquor licensing fees; and taxes on beer, wine, and cider.

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes. The mark-up

formula on distilled spirits has not been changed since 1993. The Oregon Liquor Control and Cannabis Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's general fund, not to the shared revenue fund.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon's beer and cider tax is one of the lowest in the country. Oregon's beer tax rate has remained unchanged since 1978. The state wine tax is in the middle compared to other states at 67 cents per gallon. The wine tax has not been increased since 1983. When Oregon's lack of a sales tax is factored in, Oregon has the lowest tax in the country on beer and the second lowest tax on wine. In 2023, the Legislature established the Task Force on Alcohol Pricing and Addiction Services (HB 3610), which will study the potential of increasing beer and wine taxes and make a recommendation to the Legislature in 2025. HB 3197(2025) would have created a state retail sales tax on beer, cider and wine, but would have given 85% of the revenue to the Oregon Health Authority for youth addiction programs and 15% to counties. This would have been a break from traditional beer and wine revenues, which allocate a share to cities.

The OLCC warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses used for the new warehouse will reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million. Cities' share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise.

HIGHWAY TRUST FUND REVENUE AT A GLANCE

Item 2.

Revenue Sources	•Privilege taxes on beer, wine and cider (ORS Ch. 473) •License fees •Profit from distilled spirits sales •Miscellaneous revenue in the Oregon Liquor and Cannabis Commission (OLCC) account <i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)	
Tax Rates	•\$2 .60/ barrel (31 gallons) for malt beverages and cider •\$0 .65/gallon for wine + \$0 .10/gallon for wine with greater than 14% alcohol + \$.02/gallon (directed to Oregon Wine Board) Profit Markup Formula for Distilled Spirits: •Up to \$78 .06/case cost: - o (Landed cost x 2 .131) plus \$1 .40 freight/bottles per case - o Round to the next \$.05 and add \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) •Over \$78 .06/case cost: - o [(Landed cost plus \$14 .45) x 1 .798] plus \$1 .40 freight/bottles per case - o Rounded to the next \$.05 + \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) In 2021, the OLCC approved a new minimum pricing structure which ensures that a standard 750ml bottle of liquor that is 40% alcohol by volume (ABV) cannot be sold for less than \$8.95. The pricing will increase based on a product's ABV, with higher potency beverages increasing more sharply.	
Agency Administration of Revenues	OLCC certifies revenue; Oregon Department of Administrative Services (DAS) makes payment to cities.	
	14% Share of Liquor Revenues	20% Share of Liquor Revenues
Distribution Calculation	Complex formula including city property taxes, population and income (ORS 221 .770(4))	Per capita disbursement to cities (ORS 471 .810(1) (b))
Payment Schedule	Quarterly	Monthly
Requirements	Ordinance Requirement: Before July 31: •Pass an ordinance or resolution requesting state shared revenue money; •Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues; •Submit documentation, such as the short form distributed by DAS, certifying compliance; and •Levy property taxes for the preceding year . AND Certification requirement (Same as required by 20% share)	Certification Requirement: Cities in counties with a population greater than 100,000 must certify¹ that the city provides at least four of the following municipal services: •Fire protection; •Police protection; •Street construction, maintenance & lighting; •Sanitary sewers; •Storm sewers; •Planning, zoning and subdivision control; or •One or more utility services .
Use of Revenue Restrictions	Unrestricted	
Local Tax Preemption	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473 .190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
Relevant Statutes	ORS 221.760- .770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473 .005- .060 (tax provisions)	

1 See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

MARIJUANA TAX REVENUES

Item 2.



2025-2026 Per Capita Disbursement: **\$1.51**
2026-2027 Per Capita Disbursement: **\$1.50**

ACTUAL AND PROJECTED HIGHWAY TRUST FUND TOTAL REVENUE DISBURSEMENTS TO CITIES

Actual and Projected State Marijuana Tax Disbursements to Cities				
Estimates	Total City Revenues	City Distribution 75% (Opt-In for Per Capita Distribution)	City Distribution: Per Capita Opt-Ins	Licensees 25% (Opt-In Cities)
2023-24	\$5,094,000	\$3,820,500	\$1.41	\$1,273,500
2024-25	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2025-26	\$5,446,000	\$4,084,500	\$1.51	\$1,361,500
2026-27	\$5,446,000	\$4,084,500	\$1.50	\$1,361,500
2027-28	\$5,752,500	\$4,314,375	\$1.56	\$1,438,125

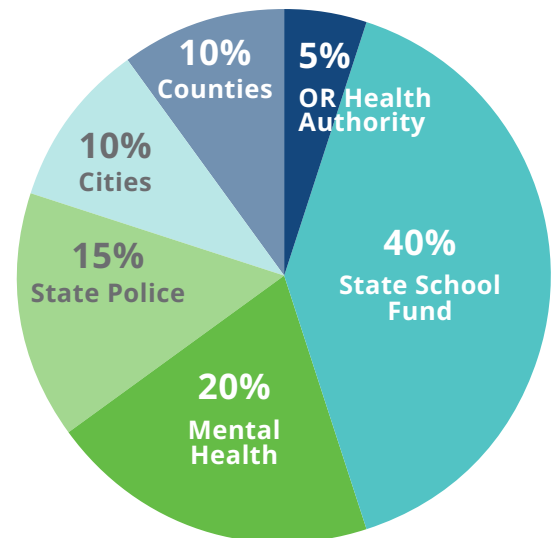
The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street drugs, has resulted in a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula, not accounting for any changes in 25% share based on the total number of licensees). Under Measure 110, cities have shared \$1,125,000 quarterly, or \$4,500,000 annually, which has been indexed to inflation since July 2023.

Compounding the sharp reduction in revenue after the passage of Measure 110, marijuana revenue has seen a downward trend since the market is saturated with an oversupply of products, which has driven prices down.

The formula for distributing the city share has changed over time. For state revenues collected since July 1, 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed premises in the city (grower, processor, retailer, and wholesaler). Note that the license-portion (25%) of the distribution is particularly hard to forecast as shops open and close.

Note: Cities may impose up to an additional 3% local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue (DOR) to have the state collect their local tax at the same time the state tax is collected. However, that local tax revenue is not considered a state shared revenue.

Distribution Quarterly \$11.25 Million



MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

Revenue Sources	State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.
Tax Rates	Regular Sales Tax Rate: 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
Agency Administration of Revenues	Oregon Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
Distribution Calculation	Before 2021, cities received 10% of the state tax revenues after administrative and enforcement expenses are deducted. Beginning in 2021, cities will receive a flat \$1,125,000 each quarter under the terms of Measure 110. Eligible cities (cities that do not ban) receive their share using the following formula: •75% of the share is distributed per capita (based on population of eligible cities), •25% of the share is distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter.
Payment Schedule	Quarterly
Requirements	In 2020, this moved from a quarterly certification with the OLCC to an annual certification with DAS, see HB 3067 (2019). Only cities that have not banned marijuana premises are eligible to receive a revenue payment. That is, a city may not adopt an ordinance that prohibits the establishment of premises for which a license is required under state law for a recreational marijuana producer, processor, wholesaler, or retailer. A city may also not adopt an ordinance prohibiting a medical marijuana grow site or a medical marijuana facility. If a city has certified that it qualifies and then creates a new restriction, that city should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.
Use of Revenue Restrictions	Unrestricted. (The “to assist local law enforcement” language was deleted in 2017.)
Local Tax Preemption	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city to refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475C .345)
Relevant Statutes	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475C.009 (definitions); ORS 475BC.670- .734 (taxation of cannabis and cannabis products); ORS 475C .726- .728 (state marijuana account and distribution of state marijuana tax); Measure 110 (2020) (changing distribution of state revenues); HB 4056 (2022) indexing Measure 110 distribution amounts.

CIGARETTE TAX REVENUES

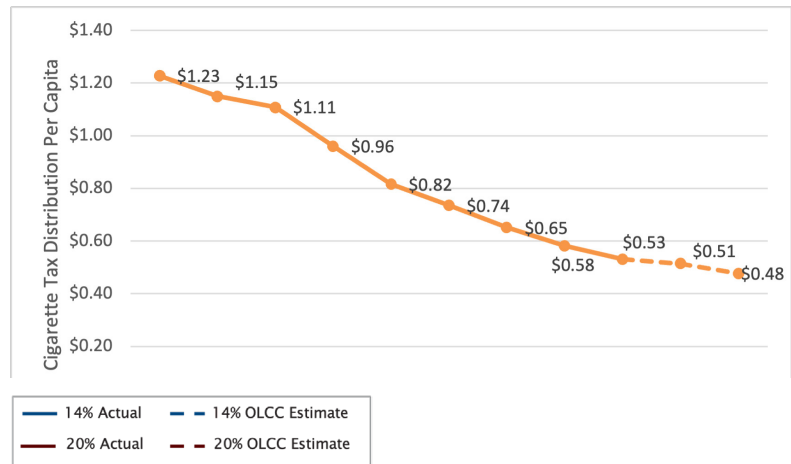


2025-2026 Per Capita Estimated Disbursement: **\$0.59**

2026-2027 Per Capita Estimated Disbursement: **\$0.51**

ACTUAL AND PROJECTED CIGARETTE TAX DISBURSEMENTS TO CITIES WITH PER CAPITA DISTRIBUTIONS

Actuals	
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
2019-20	\$3,233,333
2020-21	\$2,833,333
2021-22	\$2,466,667
2022-23	\$2,233,333
2023-24	\$2,000,000
2024-25	\$1,766,667
Estimates	
2025-26	\$1,633,333
2026-27	\$1,600,000
2027-28	\$1,500,000



This revenue source is projected to continue trending downward—as it has for more than 10 years—as smoking decreases. In November of 2020, voters passed Measure 108, which: increased cigarette taxes by \$2 .00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1 .00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at

\$3.33 per pack, and cities' share of that revenue is a meager 0.6% of the tax, or about 2 cents per pack. It's important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and vapes.

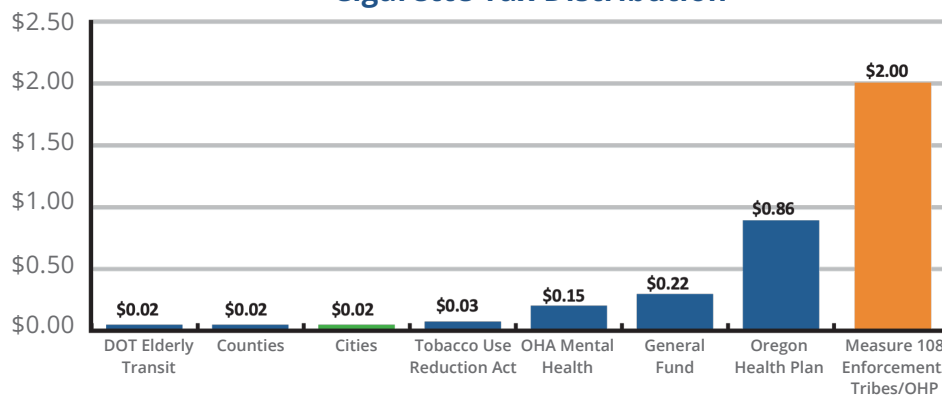
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2.00 increase, and as prices increased by 33% on average, demand was expected to decrease. During meetings at the Legislature, reductions in sales as high as 25% to 35% were discussed due to reduced smoking rates in Oregon and a reduction of cross-border sales into Washington and California. When the actual distributions for the 2021-22 biennium are compared to the 2019-20 biennium (the last full biennium before the tax increase), there is a decrease of more than 26% in this revenue source. While this reduction could be explained by long-standing trends, it could also be explained by people switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

CIGARETTE STATE SHARED REVENUE *AT A GLANCE*

Revenue Sources	State cigarette tax per pack Note: Tax revenues from other tobacco product is NOT included in state shared revenues.
Tax Rates	•Pre-2004 to 2014: \$1.18/pack •Jan. 1, 2014 to Dec. 31, 2015: \$1.31/pack •Jan. 1, 2016 to Dec. 31, 2017: \$1.32/pack •Jan. 1, 2018 to Dec. 31, 2020: \$1.33/pack •Jan. 1, 2021 to present: \$3.33/pack
Agency Administration of Revenues	Oregon Department of Revenue (DOR) collects revenue; Oregon Department of Administrative Services (DAS) makes payments to cities
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	Certification Requirement: Cities in counties with a population greater than 100,000 must certify ¹ that the city provides at least four of the following municipal services: •Fire protection; •Police protection; •Street construction, maintenance and lighting; •Sanitary sewers; •Storm sewers; •Planning, zoning and subdivision control; or •One or more utility services.
Use of Revenue Restrictions	Unrestricted.
Local Tax Preemption	Yes. Cities may not impose a tax on the sale or the use of tobacco products (ORS 323 .640). Cities may not impose a tax on the sale of vape (Measure 108).
Relevant Statutes	ORS 323 .030 to ORS 323 .091; ORS 323 .455 to 323 .457; Measure 108 (2020).

1 See ORS 221 .760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes) . Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

Cigarette Tax Distribution



9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

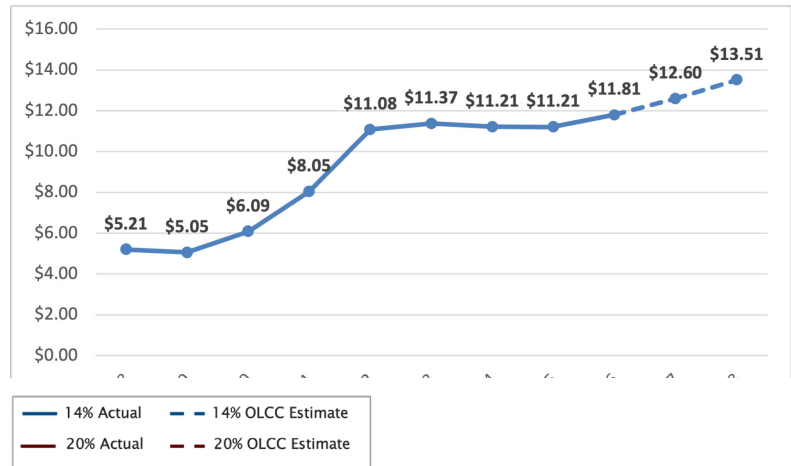


2024-2025 Per Capita Estimated Disbursement: **\$11.21**

2025-2026 Per Capita Estimated Disbursement: **\$11.75**

ACTUAL AND PROJECTED 9-1-1 TAX DISBURSEMENTS TO CITIES WITH PER CAPITA DISTRIBUTIONS

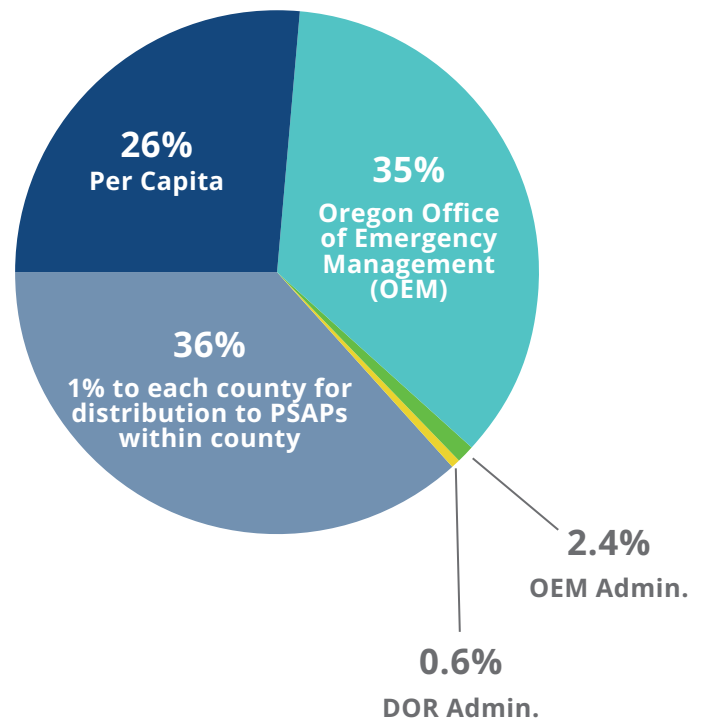
Actuals	
2020-21	\$23,351,536
2021-22	\$27,118,076
2022-23	\$28,396,882
2023-24	\$28,133,678
2024-25	\$28,152,985
Estimates	
2025-26	\$29,966,624
2026-27	\$32,686,181
2027-28	\$35,652,545



Oregon's 9-1-1 tax was increased to \$1 .00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1 .25 effective January 1, 2021. Before this change in 2019's HB 2449, the rate had been 75 cents since 1995. Most cities do not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or regional entities. The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases.

The local government share is distributed by providing 1% per county, with the remainder distributed per capita to the governing authorities of the 9-1-1 centers, which may be cities, counties, council of governments or special districts. Quarterly tax distribution charts of the PSAPs can be found on the Oregon Office of Emergency Management's (OEM) website.

FY 2025 of 9-1-1 Tax Revenues



9-1-1 TAX STATE SHARED REVENUE AT A GLANCE

Revenue Sources	9-1-1 Emergency Communication Tax
Tax Rates	• \$1 .25 per month per telephone access line capable of accessing 9-1-1 emergency reporting services • \$1 .25 per each retail transaction related to prepaid wireless products, including minutes purchased • Tax expires January 1, 2030. See HB 2449 from 2019.
Agency Administration of Revenues	Office of Emergency Management
Distribution Calculation	After administrative costs of up to 0 .6% for Oregon Department of Revenue (DOR) and 2 .4% for OEM 4, a 35% portion is transferred to the OEM, the remainder goes to local governments to pay for the PSAPs. A minimum 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 26%) for distribution directly to 9-1-1 jurisdictions connected to the statewide network.
Payment Schedule	Quarterly
Requirements	Annual accounting report to OEM (ORS 403 .240(9)). Usually, the report is due in January.
Use of Revenue Restrictions	See ORS 403 .240(9) and OAR 104-080-0195 for permitted expenditures associated with 9-1-1 costs. Intergovernmental agreements might also restrict use of revenues.
Relevant Statutes	ORS 403 .200- .250; OAR 104-080-0195 to 104-080-0210

Certified Population Estimates* – Alphabetical

Item 2.

Adair Village	1,499	Depoe Bay	1,582	Imbler	253	Mt. Angel	3,652	Sisters	3,834
Adams	410	Detroit	160	Independence	10,638	Mt. Vernon	547	Sodaville	360
Adrian	157	Donald	1,158	Ione	343	Myrtle Creek	3,501	Spray	141
Albany	57,897	Drain	1,204	Irrigon	2,372	Myrtle Point	2,497	Springfield	63,304
Amity	1,845	Dufur	647	Island City	1,146	Nehalem	299	St. Helens	14,552
Antelope	35	Dundee	3,260	Jacksonville	3,185	Newberg	26,720	St. Paul	440
Arlington	694	Dunes City	1,478	Jefferson	3,524	Newport	10,439	Stanfield	2,316
Ashland	21,862	Durham	1,964	John Day	1,643	North Bend	10,402	Stayton	8,280
Astoria	10,247	Eagle Point	10,193	Johnson City	535	North Plains	4,133	Sublimity	3,144
Athena	1,238	Echo	635	Jordan Valley	131	North Powder	501	Summerville	119
Aumsville	4,279	Elgin	1,822	Joseph	1,196	Nyssa	3,291	Sumpter	209
Aurora	1,141	Elkton	204	Junction City	7,472	Oakland	954	Sutherlin	8,591
Baker City	10,156	Enterprise	2,127	Keizer	39,540	Oakridge	3,197	Sweet Home	10,116
Bandon	3,773	Estacada	6,232	King City	5,183	Ontario	11,878	Talent	6,701
Banks	1,897	Eugene	179,352	Klamath Falls	22,135	Oregon City	38,387	Tangent	1,235
Barlow	141	Fairview	11,046	La Grande	12,869	Paisley	260	The Dalles	16,223
Bay City	1,598	Falls City	1,143	La Pine	3,223	Pendleton	17,052	Tigard	57,091
Beaverton	100,778	Florence	9,664	Lafayette	4,755	Philomath	5,776	Tillamook	5,233
Bend	107,079	Forest Grove	27,241	Lake Oswego	41,474	Phoenix	4,600	Toledo	3,654
Boardman	5,820	Fossil	450	Lakeside	1,924	Pilot Rock	1,344	Troutdale	16,484
Bonanza	424	Garibaldi	861	Lakeview	2,449	Port Orford	1,060	Tualatin	28,318
Brookings	6,850	Gaston	676	Lebanon	20,060	Portland	640,623	Turner	2,872
Brownsville	1,852	Gates	539	Lexington	244	Powers	719	Ukiah	277
Burns	2,728	Gearhart	1,975	Lincoln City	10,162	Prairie City	846	Umatilla	8,617
Butte Falls	448	Gervais	2,835	Lonerock	25	Prescott	84	Union	2,184
Canby	19,326	Gladstone	11,992	Long Creek	173	Prineville	12,288	Unity	40
Cannon Beach	1,541	Glendale	859	Lostine	243	Rainier	1,950	Vale	1,896
Canyon City	681	Gold Beach	2,417	Lowell	1,316	Redmond	38,199	Veneta	5,300
Canyonville	1,643	Gold Hill	1,363	Lyons	1,240	Reedsport	4,362	Vernonia	2,462
Carlton	2,456	Granite	32	Madras	8,242	Richland	165	Waldport	2,362
Cascade Locks	1,415	Grants Pass	40,380	Malin	739	Riddle	1,237	Wallowa	804
Cave Junction	2,111	Grass Valley	164	Manzanita	657	Rivergrove	575	Warrenton	6,506
Central Point	19,678	Greenhorn	3	Maupin	449	Rockaway Beach	1,533	Wasco	428
Chiloquin	777	Gresham	115,739	Maywood Park	830	Rogue River	2,484	Waterloo	219
Clatskanie	1,819	Haines	395	McMinnville	34,818	Roseburg	23,910	West Linn	27,601
Coburg	1,456	Halfway	365	Medford	89,946	Rufus	279	Westfir	263
Columbia City	1,946	Halsey	975	Merrill	859	Salem	179,977	Weston	707
Condon	752	Happy Valley	28,291	Metolius	1,015	Sandy	13,044	Wheeler	429
Coos Bay	16,204	Harrisburg	3,679	Mill City	2,100	Scappoose	8,251	Willamina	2,310
Coquille	4,052	Helix	194	Millersburg	3,214	Scio	963	Wilsonville	27,371
Cornelius	14,763	Heppner	1,205	Milton-Freewater	7,321	Scotts Mills	459	Winston	5,607
Corvallis	61,247	Hermiston	20,296	Milwaukie	21,361	Seaside	7,334	Wood Village	5,220
Cottage Grove	10,909	Hillsboro	112,035	Mitchell	138	Seneca	168	Woodburn	30,843
Cove	635	Hines	1,633	Molalla	10,491	Shady Cove	3,096	Yachats	1,010
Creswell	5,803	Hood River	8,633	Monmouth	11,655	Shaniko	21	Yamhill	1,309
Culver	1,661	Hubbard	3,478	Monroe	723	Sheridan	6,196	Yoncalla	1,086
Dallas	18,213	Huntington	506	Monument	113	Sherwood	20,871		
Dayton	2,699	Idanha	156	Moro	378	Siletz	1,245		
Dayville	141			Mosier	493	Silverton	10,970		

* These numbers reflect the December 15, 2025 certified numbers from the Portland State University (PSU) Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. PSU also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

Certified Population Estimates* – Numerical

Item 2.

Portland	640,623	Cottage Grove	10,909	La Pine	3,223	Lowell	1,316	Maupin	449
Salem	179,977	Independence	10,638	Millersburg	3,214	Yamhill	1,309	Butte Falls	448
Eugene	179,352	Molalla	10,491	Oakridge	3,197	Siletz	1,245	St. Paul	440
Gresham	115,739	Newport	10,439	Jacksonville	3,185	Lyons	1,240	Wheeler	429
Hillsboro	112,035	North Bend	10,402	Sublimity	3,144	Athena	1,238	Wasco	428
Bend	107,079	Astoria	10,247	Shady Cove	3,096	Riddle	1,237	Bonanza	424
Beaverton	100,778	Eagle Point	10,193	Turner	2,872	Tangent	1,235	Adams	410
Medford	89,946	Lincoln City	10,162	Gervais	2,835	Heppner	1,205	Haines	395
Springfield	63,304	Baker City	10,156	Burns	2,728	Drain	1,204	Moro	378
Corvallis	61,247	Sweet Home	10,116	Dayton	2,699	Joseph	1,196	Halfway	365
Albany	57,897	Florence	9,664	Myrtle Point	2,497	Donald	1,158	Sodaville	360
Tigard	57,091	Hood River	8,633	Rogue River	2,484	Island City	1,146	Ione	343
Lake Oswego	41,474	Umatilla	8,617	Vernonia	2,462	Falls City	1,143	Nehalem	299
Grants Pass	40,380	Sutherlin	8,591	Carlton	2,456	Aurora	1,141	Rufus	279
Keizer	39,540	Stayton	8,280	Lakeview	2,449	Yoncalla	1,086	Ukiah	277
Oregon City	38,387	Scappoose	8,251	Gold Beach	2,417	Port Orford	1,060	Westfir	263
Redmond	38,199	Madras	8,242	Irrigon	2,372	Metolius	1,015	Paisley	260
McMinnville	34,818	Junction City	7,472	Waldport	2,362	Yachats	1,010	Imbler	253
Woodburn	30,843	Seaside	7,334	Stanfield	2,316	Halsey	975	Lexington	244
Tualatin	28,318	Milton-Freewater	7,321	Willamina	2,310	Scio	963	Lostine	243
Happy Valley	28,291	Brookings	6,850	Union	2,184	Oakland	954	Waterloo	219
West Linn	27,601	Talent	6,701	Enterprise	2,127	Garibaldi	861	Sumpter	209
Wilsonville	27,371	Warrenton	6,506	Cave Junction	2,111	Glendale	859	Elkton	204
Forest Grove	27,241	Estacada	6,232	Mill City	2,100	Merrill	859	Helix	194
Newberg	26,720	Sheridan	6,196	Gearhart	1,975	Prairie City	846	Long Creek	173
Roseburg	23,910	Boardman	5,820	Durham	1,964	Maywood Park	830	Seneca	168
Klamath Falls	22,135	Creswell	5,803	Rainier	1,950	Wallowa	804	Richland	165
Ashland	21,862	Philomath	5,776	Columbia City	1,946	Chiloquin	777	Grass Valley	164
Milwaukie	21,361	Winston	5,607	Lakeside	1,924	Condon	752	Detroit	160
Sherwood	20,871	Veneta	5,300	Banks	1,897	Malin	739	Adrian	157
Hermiston	20,296	Tillamook	5,233	Vale	1,896	Monroe	723	Idanha	156
Lebanon	20,060	Wood Village	5,220	Brownsville	1,852	Powers	719	Barlow	141
Central Point	19,678	King City	5,183	Amity	1,845	Weston	707	Dayville	141
Canby	19,326	Lafayette	4,755	Elgin	1,822	Arlington	694	Spray	141
Dallas	18,213	Phoenix	4,600	Clatskanie	1,819	Canyon City	681	Mitchell	138
Pendleton	17,052	Reedsport	4,362	Culver	1,661	Gaston	676	Jordan Valley	131
Troutdale	16,484	Aumsville	4,279	Canyonville	1,643	Manzanita	657	Summerville	119
The Dalles	16,223	North Plains	4,133	John Day	1,643	Dufur	647	Monument	113
Coos Bay	16,204	Coquille	4,052	Hines	1,633	Cove	635	Prescott	84
Cornelius	14,763	Sisters	3,834	Bay City	1,598	Echo	635	Unity	40
St. Helens	14,552	Bandon	3,773	Depoe Bay	1,582	Rivergrove	575	Antelope	35
Sandy	13,044	Harrisburg	3,679	Cannon Beach	1,541	Mt. Vernon	547	Granite	32
La Grande	12,869	Toledo	3,654	Rockaway Beach	1,533	Gates	539	Lonerock	25
Prineville	12,288	Mt. Angel	3,652	Adair Village	1,499	Johnson City	535	Shaniko	21
Gladstone	11,992	Jefferson	3,524	Dunes City	1,478	Huntington	506	Greenhorn	3
Ontario	11,878	Myrtle Creek	3,501	Coburg	1,456	North Powder	501		
Monmouth	11,655	Hubbard	3,478	Cascade Locks	1,415	Mosier	493		
Fairview	11,046	Nyssa	3,291	Gold Hill	1,363	Scotts Mills	459		
Silverton	10,970	Dundee	3,260	Pilot Rock	1,344	Fossil	450		

* These numbers reflect the December 15, 2025 certified numbers from the Portland State University (PSU) Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. PSU also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

CITY APPORTIONMENT FORECAST OF HIGHWAY FUNDS

Estimates assume no increase in the gas tax because of referral of HB 3991 to the ballot.

City	FY 25	FY 26	FY 27	City	FY 25	FY 26	FY 27
Adair Village	\$113,593	\$112,855	\$112,611	Estacada	\$441,581	\$438,709	\$437,760
Adams	\$33,195	\$32,980	\$32,908	Eugene	\$14,343,271	\$14,250,008	\$14,219,183
Adrian	\$12,711	\$12,629	\$12,601	Fairview	\$847,942	\$842,428	\$840,606
Albany	\$4,677,888	\$4,660,918	\$4,682,436	Falls City	\$92,138	\$91,539	\$91,341
Amity	\$148,570	\$147,604	\$147,285	Florence	\$777,098	\$772,045	\$770,375
Antelope	\$2,834	\$2,815	\$2,809	Forest Grove	\$2,179,241	\$2,165,071	\$2,160,388
Arlington	\$54,894	\$54,537	\$54,419	Fossil	\$36,434	\$36,197	\$36,119
Ashland	\$1,747,134	\$1,735,773	\$1,732,019	Garibaldi	\$69,629	\$69,177	\$69,027
Astoria	\$820,252	\$814,918	\$813,155	Gaston	\$54,732	\$54,376	\$54,259
Athens	\$99,263	\$98,617	\$98,404	Gates	\$46,393	\$46,091	\$45,991
Aumsville	\$326,125	\$324,005	\$323,304	Gearhart	\$154,237	\$153,235	\$152,903
Aurora	\$91,571	\$90,975	\$90,779	Gervais	\$220,547	\$219,113	\$218,639
Baker City	\$818,066	\$812,746	\$810,988	Gladstone	\$967,040	\$960,752	\$958,674
Bandon	\$290,825	\$288,934	\$288,309	Glendale	\$69,710	\$69,257	\$69,107
Banks	\$150,918	\$149,937	\$149,612	Gold Beach	\$193,991	\$192,730	\$192,313
Barlow	\$11,659	\$11,583	\$11,558	Gold Hill	\$108,897	\$108,189	\$107,955
Bay City	\$121,447	\$120,657	\$120,396	Granite	\$2,591	\$2,574	\$2,568
Beaverton	\$8,083,742	\$8,031,179	\$8,013,807	Grants Pass	\$3,203,928	\$3,183,096	\$3,176,210
Bend	\$8,427,517	\$8,372,720	\$8,354,608	Grass Valley	\$12,792	\$12,709	\$12,682
Boardman	\$382,557	\$380,070	\$379,248	Greenhorn	\$243	\$241	\$241
Bonanza	\$34,086	\$38,864	\$33,791	Gresham	\$9,329,786	\$9,269,122	\$9,249,071
Brookings	\$552,907	\$549,312	\$548,123	Haines	\$31,981	\$31,773	\$31,704
Brownsville	\$148,165	\$147,202	\$146,883	Halfway	\$29,390	\$29,199	\$29,136
Burns	\$218,037	\$216,620	\$216,151	Halsey	\$78,859	\$78,347	\$78,177
Butte Falls	\$35,867	\$35,634	\$35,557	Happy Valley	\$2,237,617	\$2,223,067	\$2,218,258
Canby	\$1,547,556	\$1,537,494	\$1,534,168	Harrisburg	\$297,140	\$295,208	\$294,569
Cannon Beach	\$122,580	\$121,783	\$121,520	Helix	\$15,707	\$15,605	\$15,571
Canyon City	\$54,651	\$54,296	\$54,178	Heppner	\$97,076	\$96,445	\$96,237
Canyonville	\$132,701	\$131,838	\$131,553	Hermiston	\$1,633,621	\$1,622,999	\$1,619,488
Carlton	\$195,448	\$194,178	\$193,757	Hillsboro	\$8,987,549	\$8,929,110	\$8,909,795
Cascade Locks	\$114,322	\$113,579	\$113,333	Hines	\$134,320	\$133,447	\$133,158
Cave Junction	\$170,268	\$169,161	\$168,795	Hood River	\$694,190	\$689,676	\$688,184
Central Point	\$1,567,716	\$1,557,523	\$1,554,153	Hubbard	\$274,065	\$272,283	\$271,694
Chiloquin	\$62,100	\$61,696	\$61,563	Huntington	\$40,968	\$40,702	\$40,614
Clatskanie	\$145,007	\$144,065	\$143,753	Idanha	\$12,630	\$12,548	\$12,521
Coburg	\$114,889	\$114,142	\$113,895	Imbler	\$20,484	\$20,351	\$20,307
Columbia City	\$157,557	\$156,533	\$156,194	Independence	\$814,179	\$808,885	\$807,136
Condon	\$60,076	\$59,685	\$59,556	Ione	\$27,690	\$27,510	\$27,450
Coos Bay	\$1,302,962	\$1,294,490	\$1,291,690	Irrigon	\$165,572	\$164,496	\$164,140
Coquille	\$325,315	\$323,200	\$322,501	Island City	\$92,785	\$92,182	\$91,983
Cornelius	\$1,173,176	\$1,165,548	\$1,163,027	Jacksonville	\$248,237	\$246,623	\$246,090
Corvallis	\$4,890,905	\$4,859,104	\$4,848,593	Jefferson	\$284,590	\$282,740	\$282,128
Cottage Grove	\$880,813	\$875,086	\$873,193	John Day	\$130,920	\$130,068	\$129,787
Cove	\$51,412	\$51,078	\$50,968	Johnson City	\$43,316	\$43,034	\$42,941
Creswell	\$464,332	\$461,312	\$460,315	Jordan Valley	\$10,606	\$10,537	\$10,515
Culver	\$133,187	\$132,321	\$132,034	Joseph	\$95,700	\$95,078	\$94,872
Dallas	\$1,451,208	\$1,441,772	\$1,438,653	Junction City	\$599,947	\$596,046	\$594,757
Dayton	\$215,770	\$214,367	\$213,904	Keizer	\$3,177,777	\$3,157,114	\$3,150,285
Dayville	\$11,416	\$11,342	\$11,317	King City	\$407,252	\$404,604	\$403,728
Depoe Bay	\$125,252	\$124,438	\$124,169	Klamath Falls	\$1,789,964	\$1,778,325	\$1,774,478
Detroit	\$14,088	\$13,996	\$13,966	La Grande	\$1,037,803	\$1,031,055	\$1,028,825
Donald	\$90,923	\$90,332	\$90,137	La Pine	\$251,800	\$250,162	\$249,621
Drain	\$95,538	\$94,917	\$94,712	Lafayette	\$369,441	\$367,039	\$366,245
Dufur	\$52,303	\$51,963	\$51,851	Lake Oswego	\$3,329,990	\$3,308,338	\$3,301,181
Dundee	\$263,054	\$261,343	\$260,778	Lakeside	\$155,533	\$154,522	\$154,187
Dunes City	\$118,856	\$118,083	\$117,828	Lakeview	\$194,558	\$193,293	\$192,875
Durham	\$151,647	\$150,661	\$150,335	Lebanon	\$1,614,109	\$1,603,614	\$1,600,145
Eagle Point	\$798,796	\$793,602	\$791,885	Lexington	\$19,755	\$19,627	\$19,584
Echo	\$50,846	\$50,515	\$50,406	Lincoln City	\$817,985	\$812,666	\$810,908
Elgin	\$146,222	\$145,271	\$144,957	Lonerock	\$2,024	\$2,011	\$2,007
Elkton	\$16,355	\$16,248	\$16,213	Long Creek	\$14,169	\$14,077	\$14,046
Enterprise	\$170,592	\$169,483	\$169,116	Lostine	\$19,674	\$19,546	\$19,504

CITY APPORTIONMENT FORECAST OF HIGHWAY FUNDS

City	FY 25	FY 26	FY 27	City	FY 25	FY 26	FY 27
Lowell	\$105,578	\$104,891	\$104,664	Scotts Mills	\$36,920	\$36,680	\$36,600
Lyons	\$99,586	\$98,939	\$98,725	Seaside	\$588,450	\$584,624	\$583,359
Madras	\$646,259	\$642,057	\$640,668	Seneca	\$13,845	\$13,755	\$13,725
Malin	\$59,590	\$59,202	\$59,074	Shady Cove	\$248,561	\$246,945	\$246,411
Manzanita	\$52,465	\$52,124	\$52,011	Shaniko	\$1,700	\$1,689	\$1,686
Maupin	\$36,272	\$36,036	\$35,958	Sheridan	\$508,214	\$504,910	\$503,818
Maywood Park	\$67,120	\$66,683	\$66,539	Sherwood	\$1,682,524	\$1,671,584	\$1,667,968
McMinnville	\$2,815,461	\$2,797,154	\$2,791,103	Siletz	\$99,910	\$99,261	\$99,046
Medford	\$7,153,378	\$7,106,865	\$7,091,492	Silverton	\$881,056	\$875,327	\$873,434
Merrill	\$69,144	\$68,694	\$68,546	Sisters	\$302,645	\$300,678	\$300,027
Metolius	\$82,179	\$81,645	\$81,468	Sodaville	\$29,147	\$28,958	\$28,895
Mill City	\$167,030	\$165,944	\$165,585	Spray	\$11,416	\$11,342	\$11,317
Millersburg	\$260,220	\$258,528	\$257,969	Springfield	\$5,100,442	\$5,067,277	\$5,056,316
Milton-Freewater	\$590,150	\$586,313	\$585,045	St. Helens	\$1,173,338	\$1,165,709	\$1,163,187
Milwaukie	\$1,733,289	\$1,722,018	\$1,718,293	St. Paul	\$35,624	\$35,393	\$35,316
Mitchell	\$11,173	\$11,100	\$11,076	Stanfield	\$185,814	\$184,605	\$184,206
Molalla	\$849,237	\$843,715	\$841,890	Stayton	\$661,966	\$657,662	\$656,239
Monmouth	\$932,388	\$926,325	\$924,321	Sublimity	\$250,504	\$248,875	\$248,337
Monroe	\$58,456	\$58,076	\$57,951	Summerville	\$9,473	\$9,411	\$9,391
Monument	\$9,149	\$9,090	\$9,070	Sumpter	\$16,841	\$16,731	\$16,695
Moro	\$30,362	\$30,164	\$30,099	Sutherlin	\$702,691	\$698,122	\$696,612
Mosier	\$39,835	\$39,576	\$39,490	Sweet Home	\$816,770	\$811,459	\$809,704
Mt. Angel	\$290,987	\$289,094	\$288,469	Talent	\$519,064	\$515,689	\$514,573
Mt. Vernon	\$44,450	\$44,161	\$44,065	Tangent	\$99,910	\$99,261	\$99,046
Myrtle Creek	\$284,105	\$282,257	\$281,647	The Dalles	\$1,303,772	\$1,295,294	\$1,292,493
Myrtle Point	\$201,602	\$200,291	\$199,858	Tigard	\$4,565,752	\$4,536,064	\$4,526,252
Nehalem	\$24,046	\$23,890	\$23,838	Tillamook	\$420,854	\$418,117	\$417,213
Newberg	\$2,125,238	\$2,111,419	\$2,106,852	Toledo	\$293,982	\$292,071	\$291,439
Newport	\$860,086	\$854,494	\$852,645	Troutdale	\$1,278,430	\$1,270,117	\$1,267,370
North Bend	\$844,784	\$839,291	\$837,475	Tualatin	\$2,247,009	\$2,232,398	\$2,227,569
North Plains	\$308,880	\$306,871	\$306,207	Turner	\$231,882	\$230,375	\$229,876
North Powder	\$40,563	\$40,299	\$40,212	Ukiah	\$22,427	\$22,281	\$22,233
Nyssa	\$266,373	\$264,641	\$264,069	Umatilla	\$668,443	\$664,097	\$662,660
Oakland	\$76,997	\$76,497	\$76,331	Union	\$175,045	\$173,907	\$173,531
Oakridge	\$256,415	\$254,747	\$254,196	Unity	\$3,239	\$3,218	\$3,211
Ontario	\$961,373	\$955,122	\$953,056	Vale	\$151,404	\$150,419	\$150,094
Oregon City	\$3,079,000	\$3,058,980	\$3,052,363	Veneta	\$425,792	\$423,024	\$422,109
Paisley	\$19,917	\$19,788	\$19,745	Vernonia	\$196,987	\$195,706	\$195,283
Pendleton	\$1,376,073	\$1,367,126	\$1,364,168	Waldport	\$189,376	\$188,145	\$187,738
Philomath	\$456,964	\$453,993	\$453,010	Walla	\$65,095	\$64,672	\$64,532
Phoenix	\$357,296	\$354,973	\$354,205	Warrenton	\$521,897	\$518,504	\$517,382
Pilot Rock	\$108,735	\$108,028	\$107,795	Wasco	\$34,329	\$34,106	\$34,032
Port Orford	\$94,486	\$93,871	\$93,668	Waterloo	\$17,731	\$17,616	\$17,578
Portland	\$51,772,607	\$51,435,971	\$51,324,707	West Linn	\$2,232,030	\$2,217,517	\$2,212,720
Powers	\$58,052	\$57,674	\$57,549	Westfir	\$21,132	\$20,994	\$20,949
Prairie City	\$68,496	\$68,051	\$67,903	Weston	\$57,161	\$56,789	\$56,666
Prescott	\$6,801	\$6,757	\$6,742	Wheeler	\$34,653	\$34,427	\$34,353
Prineville	\$928,339	\$922,303	\$920,308	Willamina	\$181,118	\$179,940	\$179,551
Rainier	\$156,990	\$155,969	\$155,632	Wilsonville	\$2,189,929	\$2,175,689	\$2,170,983
Redmond	\$3,007,508	\$2,987,953	\$2,981,490	Winston	\$458,745	\$455,762	\$454,776
Reedsport	\$2,981,490	\$351,354	\$350,594	Wood Village	\$355,272	\$352,962	\$352,199
Richland	\$13,359	\$13,272	\$13,244	Woodburn	\$2,384,810	\$2,369,304	\$2,364,179
Riddle	\$99,910	\$99,261	\$99,046	Yachats	\$81,207	\$80,679	\$80,505
Rivergrove	\$46,069	\$45,769	\$45,670	Yamhill	\$98,939	\$98,295	\$98,083
Rockaway Beach	\$122,418	\$121,622	\$121,359	Yoncalla	\$87,927	\$87,356	\$87,167
Rogue River	\$195,853	\$194,580	\$194,159				
Roseburg	\$1,933,109	\$1,920,540	\$1,916,385				
Rufus	\$22,427	\$22,281	\$22,233				
Salem	\$14,376,629	\$14,283,149	\$14,252,252				
Sandy	\$1,047,114	\$1,040,306	\$1,038,055				
Scappoose	\$666,419	\$662,086	\$660,654				
Scio	\$77,888	\$77,381	\$77,214				

DATA SOURCES

Source		Link
Highway Trust Fund Revenues		
1	Table 8A . Distribution of Total Net Revenues (In-cludes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts.	https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202025%20Forecast%20document%20Final_updated.pdf
2	October 2025 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases).	https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2510.pdf
Marijuana Tax Revenues		
3	Table B .11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 202.	https://www.oregon.gov/das/oea/Documents/appendixb.pdf
Liquor Revenues		
4	Table B .7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2025. LOC estimates calculated using simple regression analysis. (On file with LOC)	https://www.oregon.gov/das/oea/Documents/appendixb.pdf
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries.	https://www.oregon.gov/olcc/pages/where-the-money-goes.aspx
Cigarette Tax Revenues		
6	Table B .6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2025.	https://www.oregon.gov/das/oea/Documents/appendixb.pdf
9-1-1 Emergency Communications Tax Revenues		
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC).	https://www.oregon.gov/oem/911/pages/911-tax-distribution.aspx



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Charting a course for a secure future

ANNUAL BUDGET FORECAST

2026

Property/Liability, Auto, Cyber,
Workers' Compensation &
Employee Benefits

WWW.WHAINSURANCE.COM

Your trusted insurance and risk management advisor

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GENERAL OBSERVATIONS



Dear Council Members, City Manager and Risk Manager,

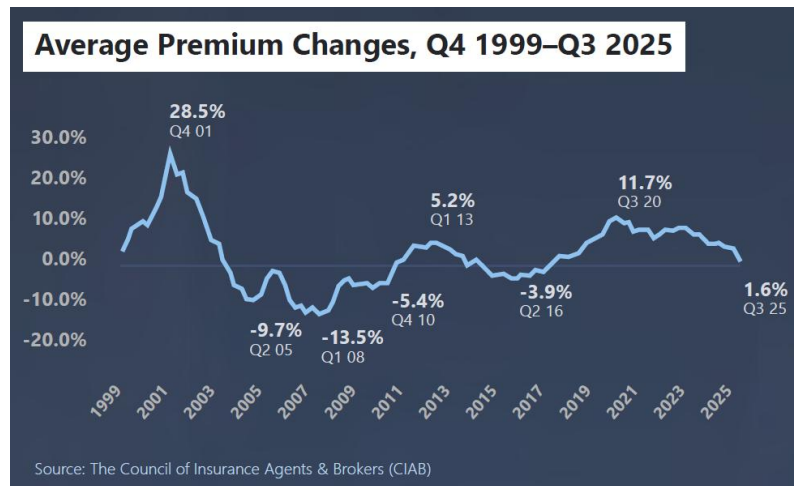
This information has been generated to assist your Municipality with projecting insurance premiums as you prepare your operating budget for adoption in June 2026. Your Municipality's individual claims frequency and severity of losses will play a key role in the final equation for your potential increases or decreases of premiums.

Market Reset After a Long Hard Cycle

For several years, commercial insurance wrestled with rising claim frequency and severity that sustained a hard market. Many policyholders faced tighter underwriting, reduced carrier capacity, and steady premium increases. Today, conditions are shifting. Profitability has improved and competition has returned across multiple lines, creating a more balanced environment. Some segments still feel the impact of complex loss trends and new exposures, but many are showing clear signs of moderation. Industry data suggests pricing has stabilized: U.S. composite rates were largely flat early in 2025 and dipped about 1% in the third quarter. Strong reinsurance capital has also supported primary capacity, exceeding \$800 billion by midyear. With favorable underwriting results and continued premium growth, reinsurance brokers expect sector return on equity near 10% for 2025—similar to 2024 and well above 2023's 3.4%. Several forces are driving this stabilization: general inflation has eased, many insureds have strengthened risk management practices, and insurers are deploying more flexible, data-informed coverage solutions. Together, these trends are helping keep losses more predictable and are encouraging carriers to compete for well-managed accounts in both property and casualty programs during 2025 renewals.

What's Still Pressuring Rates and Terms

Despite softening conditions, cross-cutting headwinds remain. Inflation has cooled



but it is still slightly above the Federal Reserve's 2% target, keeping upward pressure on claims severity. Wage and medical inflation, along with evolving U.S. tariffs, continue to elevate property reconstruction costs and bodily injury expenses. In property lines, many accounts are seeing improved pricing and capacity, yet worsening catastrophe trends are reshaping underwriting. The clustering of U.S. billion-dollar weather events in the first half of 2025 is prompting stricter engineering standards, closer scrutiny of valuations, and tighter terms for catastrophe-prone risks.

Liability lines face an especially challenging legal climate. Social inflation is fueling more litigation and larger jury awards and settlements, pushing some casualty and professional/executive liability carriers to hold firm on pricing, limits, and retentions. At the same time, rapid advances in workplace technology introduce new operational risks, security threats, and potential errors or bias, increasing insurer focus on governance, documentation, and oversight. These dynamics can slow market relief, even when overall capacity is ample, and can create uneven renewal outcomes by industry and geography today.

2026 Outlook and How to Position Well

Early expectations for 2026 are broadly positive. Organizations with strong risk profiles

and credible mitigation efforts should see competitive pricing and adequate capacity, especially where loss experience is favorable and exposures are well documented. Conversely, insureds with adverse losses, weak controls, or unaddressed emerging risks may continue to face premium increases, higher deductibles, reduced limits, or narrower coverage terms.

To improve outcomes, policyholders should focus on differentiation through loss controls and high-quality data. Bring current, defensible asset valuations; provide evidence of mitigation measures (e.g., engineering upgrades, maintenance programs, safety training, and disaster preparedness); and share metrics that demonstrate claims and litigation management discipline. Where troubling trends persist, budget for renewal friction by planning for higher retentions and deductibles, and consider program structure adjustments that better align risk financing with volatility.

Most importantly, policyholders do not need to navigate these shifts alone. Working with trusted insurance professionals can provide market intelligence, tailored coverage options, and proactive renewal advocacy—helping insureds adapt, secure customized protection, and stay well positioned as conditions evolve. This partnership supports strategic planning, clearer decisions, and stronger negotiating leverage when markets diverge materially.

Key Factors Influencing Insurance Pricing

Market moderation: Strong underwriting and premium growth support steadier conditions; ROE projected ~10% for 2025 carries optimism into 2026.

Rate trend: Composite pricing was flat early 2025 and down ~1% in Q3 2025, signaling improving stability for well-managed accounts.

Capacity support: Reinsurance capital >\$800B (mid-2025) is strengthening primary capacity and competition in several lines.

CAT exposure: Billion-dollar weather-event clustering is tightening engineering requirements and valuation scrutiny for catastrophe-prone risks.

Cost inflation: Cooling inflation still pressures severity; wage/medical inflation and tariffs elevate reconstruction and injury costs.

Legal + tech risk: Social inflation and emerging technology exposures keep some liability segments firmer on limits, retentions, and pricing.

Bottom line: Strong controls and data win better 2026 terms; adverse losses or unmanaged exposures face ongoing pressure.

Please Note

In order to make sure you and your Municipality stay protected and informed, it's essential to have a thorough understanding of the market and what forces are shaping it. Read on to learn more about what events influenced the insurance market in 2025 and what you can expect in 2026/2027.



Property Forecast



2026-2027

Property Insurance Price Forecast



-11.43% to +2.5%

Open Market

Non-CAT: -5% to +5%

CAT-exposed: Flat to 10%

Forecast Disclaimer:

Individual Municipality rates may differ from these projected numbers for a variety of reasons including but not limited to loss ratio, property changes, building appraisals, auto changes, exposure changes, coverage changes, payroll changes, etc.

Commercial property insurance is stabilizing after nearly a decade of hard conditions. Rates peaked around 20% in 2023, but by mid-2025 many renewals were flat to single-digit, with some decreases, driven by better underwriting, more competition, and solid capacity. However, exposure to CAT losses, inflation, and emerging risks keeps insurers cautious, especially for loss-prone accounts and disaster-exposed regions. Key cost drivers include rising secondary perils (notably severe convective storms), valuation gaps causing underinsurance and coinsurance penalties, and reinsurance renewal dynamics. Some insureds are also using parametric coverage, captives, or structured fronting to manage volatility.

Tips for your Municipality

- ☑ Conduct a thorough inspection of your commercial property and the surrounding area for specific risk management concerns. Utilize additional mitigation measures as needed.
- ☑ Analyze your Municipality's natural disaster exposures. If your commercial property is in a disaster-prone area, implement mitigation and response measures that will protect your property as much as possible.
- ☑ Conduct accurate ITV calculations to remain fully protected when covered events occur.

Liability Forecast



2026-2027

Liability Insurance Price Forecast



+1.64 to +5%

Open Market

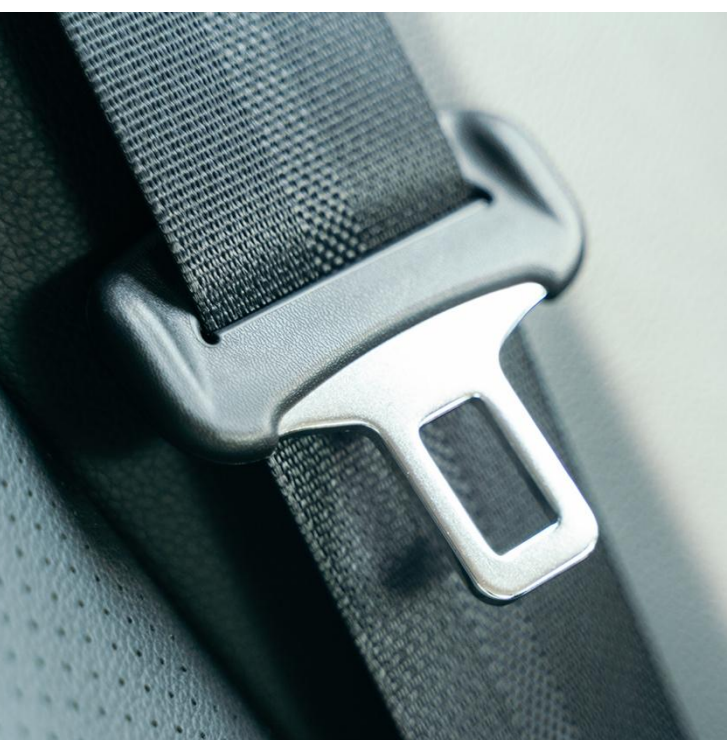
+1% to +6%

Commercial general liability (CGL) has largely stabilized, with steady competition, healthy capacity, and mostly single-digit rate increases. Average pricing has held around 4%–5% over the past two years, though rates remain firmer than some other lines due to rising claims severity. Preferred, loss-free accounts outside high-risk sectors (e.g., construction, habitation) see the best terms, while E&S markets continue supplying capacity for higher-hazard classes. Key cost drivers include social inflation, nuclear verdicts, and plaintiff tactics that increase settlement values and defense costs. Privacy class actions (biometrics, tracking pixels) add volatility and often trigger exclusions, pushing insureds toward cyber/media coverage. Inflation and tariffs also elevate repair, product, and medical claim costs.

Tips for your Municipality

- ☑ Work with your WHA Team to educate yourself on key market changes affecting your rates and how to respond using loss control measures. Ensure coverage limits match up with your insurance needs.
- ☑ Make sure your Municipality has measures in place to reduce the likelihood of customer or visitor injuries.
- ☑ Create workplace policies and procedures aimed at minimizing active assailant exposures and establishing effective response protocols amid potential incidents.
- ☑ Educate yourself on key market changes affecting your rates and how to respond using loss control measures.

Auto Forecast



2026-2027 Auto Insurance Price Forecast



+0.73 to +5%

(Auto Liability)

-8.49% to +5%

(Auto Physical)

Open Market

+8% to +15%

Commercial auto liability remains one of the toughest lines, with more than a decade of underwriting losses, persistent rate increases, and constrained capacity. Insurers have raised premiums for over 55 straight quarters, yet the segment has not produced an underwriting profit in 13 years. In 2024, increases stayed in the upper single digits and the combined ratio was about 113%. In early 2025, many insureds saw double-digit hikes, typically 10%–15%, though experts see signs rates may be peaking for better fleets. Key drivers include social inflation, nuclear verdicts, driver shortages, and jurisdictional litigation risk. Telematics is expanding and can improve safety and claims defense.

Tips for your Municipality



Examine your loss control practices relative to your fleet and drivers. Enhance your driver safety programs by implementing or modifying policies on safe driving and distracted driving.



Design your driver training programs to fit your needs and the exposures facing your business. Regularly retrain drivers on safe driving techniques.



Ensure you hire qualified drivers by using motor vehicle records to vet drivers' past experience and moving violations.



Determine whether you should make structural changes to your commercial auto policies by speaking with trusted insurance professionals.

Cyber Forecast



2026-2027

Cyber Insurance Price Forecast



+1.92%

Open Market

-5% to +10%

Cyber insurance has stabilized and softened after volatile losses. From 2022–24, rate increases steadily declined to nearly flat; in 2025, expanded capacity, new entrants, and stronger retention strategies created a buyer-friendly market, with many insureds seeing flat to low/mid-single-digit decreases (about 2% on average) and some low-risk accounts receiving double-digit cuts. Improved underwriting discipline and better insured cyber hygiene helped stabilize loss ratios, even as attack severity rose. Key cost drivers include AI-enabled phishing and deepfakes, rising ransomware severity and payments, shadow IT (especially shadow AI), and business email compromise (BEC) fraud—pushing tighter sublimits and stricter controls for high-risk accounts.

Tips for your Municipality

- ☒ Work with your WHA Team to understand the different types of cyber coverage available and secure a policy that suits your unique needs.
- ☒ Utilize loss control services offered by WHA and SDAO to help strengthen your cybersecurity measures.
- ☒ Focus on employee training to prevent cybercrime from affecting your operations.
- ☒ Keep Municipality's technology secure by utilizing a virtual private network, installing antivirus software, implementing a firewall, restricting employees' administrative controls, and encrypting all sensitive data.

Property, Liability, Auto, & Cyber Service Team



Jeff Griffin

Account Executive



Lorin Williams

Account Executive



Brad Libolt

Account Executive



Jealica Bomberger

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Stephani Kunce

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Dave Nelson

Risk Manager



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Risk Manager



Winslow Cervantes

Account Executive

Workers' Compensation Forecast

Workers' compensation remains a top-performing line, with profitable underwriting and soft conditions for over a decade. The combined ratio has stayed below 100% since 2015; NCCI reported 86.1% for 2024, with average rate decreases around 2% in 2024 and nearly 3% in early 2025. Strong results reflect redundant reserves, declining claim frequency, and stable capacity amid competition. Insurers still monitor emerging cost pressures, especially medical inflation (often outpacing general inflation) and workforce shifts—an aging workforce and inexperienced new hires can increase severity. Expanding mental-health presumptions, especially for first responders, may raise costs. Motor vehicle accidents also drive high-severity claims.

CODE	Description	2025	2026	% Chg
9102	Park All Employees NOC	1.58	1.53	-3.16%
7720	Police Officers & Drivers	1.47	1.58	+7.48%
7520	Waterworks Operations	1.08	1.03	-4.63%
9410	Building Inspectors	0.66	0.60	-9.09%
8810	Office Clerical	0.04	0.04	0.00%
7710	Firefighters & Drivers	2.68	2.98	+11.19%

2026-2027
Workers' Compensation
Insurance Price Forecast



+5% to +20%

Please Note: Cities should budget for the anticipated rise in payroll and losses that may affect the City's experience rating. Additionally, workers' compensation audits and accurate payroll classification and reporting can significantly impact premium rates—either positively or negatively—depending on the accuracy of the information submitted.

Open Market
+8% to +15%

Tips for your Municipality

- ☒ Implement safety and health programs to address common risks, especially when using a loss-sensitive workers' compensation program.
- ☒ Conduct routine safety training for employees of all ages and experience levels.
- ☒ Consider implementing various digital solutions, such as telemedicine, to help prevent and treat injuries within your workers' compensation program.
- ☒ Establish workplace wellness initiatives aimed at promoting mental health and improving the overall well-being of your staff.

Workers' Compensation Service Team



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Account Executive



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LeeAnn Miles

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Erica Armstrong

Claims Consultant

Employee Benefits Forecast



In 2026, the employee benefits market is being reshaped by regulatory volatility, shifting compliance expectations, accelerating cost pressures, and changing workforce demands. Employers should prepare for a compliance environment defined by uncertainty. Streamlined Affordable Care Act (ACA) reporting may reduce administrative burden, but potential updates to federal mental health parity rules remain important to track. The One Big Beautiful Bill Act (OBBBA) introduces wide-ranging plan changes, many effective in 2026, alongside evolving regulatory priorities under the Trump administration, benefits-related litigation, and federal budget and staffing changes. Success will require proactive planning, flexibility, and strong governance.

Affordability is a central concern as health care costs are projected to rise 6.5%–10% in 2026. Key drivers include growing utilization of GLP-1 drugs, increased specialty medication demand, sustained labor pressures across the health care system, and a higher prevalence of chronic conditions. These factors may make it harder for employers to maintain competitive benefit offerings without revisiting plan design, cost-sharing strategies, and vendor management.

Benefit design is also expanding in response to employee expectations. Fertility benefits are poised for growth, driven by employee demand, federal guidance, and expanding state mandates. A 2025 report found that two-thirds of employers plan to invest in family health benefits over the next three years, reflecting a significant increase from 2024. Women’s health support is receiving more attention, with employees seeking coverage and resources for fertility, menopause care, and maternal health.

Wellness strategies are evolving toward more holistic models that address physical, emotional, social, and professional well-being—particularly influenced by Gen Z and millennial workers who tend to prioritize wellness more than older generations. A key trend is the move from mental health treatment toward “mental fitness,” emphasizing resilience and emotional strength through options such as mental health coaching and mental fitness days. Financial wellness is also rising in importance, with employer-provided student loan assistance gaining momentum due to recent legislative developments and ongoing employee demand for financial support.

Employee leave continues to expand at the state level. More states are adding or enhancing paid

2026-2027**Employee Benefits
Insurance Price Forecast**

Under 100 Employees
+12% to +15%

Over 100 Employees
+7% to +21%

Open Market

Small Group +10% to +40%

Large Group +15% to +25%

sick leave (PSL) and paid family and medical leave (PFML) programs, broadening qualifying reasons (e.g., bereavement, miscarriage, prenatal care, and public health emergencies) and expanding “family member” definitions to include siblings or even a designated person. Federally, while legislative activity is quieter, courts are increasingly interpreting USERRA to require paid military leave when employers provide pay for comparable leave types.

Finally, artificial intelligence is rapidly transforming job roles and benefits administration. As employers assess which roles may be replaced or altered by AI, employees are increasingly concerned about displacement. At the same time, AI can improve benefits personalization, increase utilization, and enhance wellness programs by tailoring recommendations and identifying early signs of burnout or disengagement.

Overall, 2026 signals a period of significant benefits transformation. Employers that anticipate regulatory change, address rising costs, and adapt to shifting expectations—while using technology thoughtfully—will be better positioned to stay compliant and competitive.

Tips for your

- ☒ Revisit compensation and benefits strategies
- ☒ Automate internal processes
- ☒ Consider alternative staffing options
- ☒ Stay transparent
- ☒ Prioritize employee engagement
- ☒ Reduce health care costs

Employee Benefits Service Team



Kim Nicholsen
Account Executive



Rich Allm
Account Executive



Fawn Tracy
Account Manager



Christine Wallace
Account Manager



Holly Bell
Account Manager



Sam Bianco
Account Manager

Overall Insurance Premium Package Increase for 2026-2027



-3.25% to +7.5%



+5% to +20%

Please Note: Cities should budget for the anticipated rise in payroll and losses that may affect the City's experience rating. ***Additionally, workers' compensation audits and accurate payroll classification and reporting can significantly impact premium rates—either positively or negatively—depending on the accuracy of the information submitted.***

IMPORTANCE OF RISK MANAGEMENT ESPECIALLY NOW

It can sometimes seem as if the forces determining your insurance rates are beyond your control. But, as an insurance buyer, it's important to know how your premiums are calculated, what trends influence the market and what you can do to get the best price. Your claims history—which you can control—has an enormous impact on whether your rates go up or down. That's where implementing a solid risk management plan will help steer your pricing in a more favorable direction, both now and in future renewal periods.

Risk Management Statistics

"Effective risk management can significantly save costs for public entities, with organizations actively managing risks wasting 13 times less money than those that don't, by avoiding costly crises, litigation expenses, and operational disruptions."

"Public entities prioritizing risk management tend to be more resilient in crises and disruptions, with 94% of those with a formal risk management process reporting improved resilience, leading to better continuity of services, enhanced public trust, and faster recovery from adverse events."

"Public entities, often under stringent regulatory requirements and public scrutiny, benefit from robust risk management practices, as evidenced by entities better positioned to meet regulatory compliance standards and maintain a positive reputation, with 83% of respondents in a survey by Deloitte emphasizing the importance of managing reputation risk, safeguarding credibility and public trust by proactively managing risks."

WHA Insurance has resources to assist in your risk management efforts. Municipalities who proactively address risk, control losses, and manage exposures will be adequately prepared for changes in the market and will get the most out of each insurance dollar spent.

Tips for your

The following are five key components of a successful risk management strategy:

- ☒ Pinpoint your exposures and cost drivers.
- ☒ Identify the best loss control solutions to address your unique risks.
- ☒ Create a solid business continuity plan to account for disasters and other unpredictable risks.
- ☒ Build a culture focused on safety.
- ☒ Manage claims efficiently to keep costs down.

In addition to implementing the above risk management strategies, working alongside our experienced agency is equally crucial. As qualified insurance and risk management professionals, we can help you analyze your Municipality, understand your exposures, and establish a suite of customized insurance policies and strategies that act as a last line of defense against claims. We will also thoroughly explain your policies, notifying you of any additional considerations to keep in mind.

Remember, the insurance landscape is complex, and although the predictions found in this forecast are based on expert research, they are subject to change. Fortunately, we here at WHA Insurance are diligently monitoring the market throughout the year and will keep you informed of any changes that might affect your Municipality.

Marketing

Due Diligence

WHA monitors carriers and programs in the marketplace to fulfill our duty of due diligence for the most comprehensive coverage and policy forms, competitive premiums, efficient claims adjustors and loss control services. As we work with you, we will continue to approach the general insurance industry to provide a thorough market analysis.

WHA is a full-service insurance and risk management insurance agency. Our team is available to aid with your ongoing insurance and risk management efforts. If you have any questions or would like assistance, please contact us at (800) 852-6140 or email your question to the WHA Team below.



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This document is not intended to be exhaustive, nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for appropriate advice. For more details regarding the information contained in this report, contact WHA Insurance today.

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STATE OF THE CITIES REPORT

December 2025

2025 State of the Cities

Every two years, the League of Oregon Cities (LOC) conducts a survey to gauge the general fiscal condition of the cities in Oregon. In 2025, 70% of the 241 cities Oregon saw an increase in service demand, compared to 68% in 2023 and 56% in 2021. Additionally, the financial outlook for cities is significantly more distressing. In the past, 90% of cities were better able or able to meet their financial needs compared to the previous year. This year's survey shows only 65% respond in the same way.

For most cities, the primary sources of revenue are property taxes and utility franchise fees. Studies by the LOC for the last decade show franchise fee revenues often do not keep pace with inflation. Additionally, the property tax constraints from Measures 5 and 50 have created a system that limits the amount of tax revenue available to local governments. This means that primary revenue sources for cities are steadily shrinking, forcing local governments to either rely on alternative revenues, cut spending, or eliminate services.

Overall, the 2025 survey shows member cities are facing mounting financial strain as costs continue to rise faster than revenues. Very few cities report improved fiscal capacity, and many describe structural pressures driven by inflation, wage and benefit increases, infrastructure needs, and state mandates. In response, cities increasingly rely on fees and charges to close gaps, while new revenue sources remain scarce. Meanwhile, housing shortages and homelessness are reshaping city operations, increasing demand on police, public works, parks, and city staff.

This survey collected data between October 20, 2025, and November 14, 2025, with 49 cities responding. The respondents represent only 901,060 city residents, or 30% of the city residents in Oregon. In addition, survey respondents were overrepresented by cities in the 3rd and 5th Quintiles¹ and cities in the Metro, South Willamette Valley, and several Eastern Oregon regions.

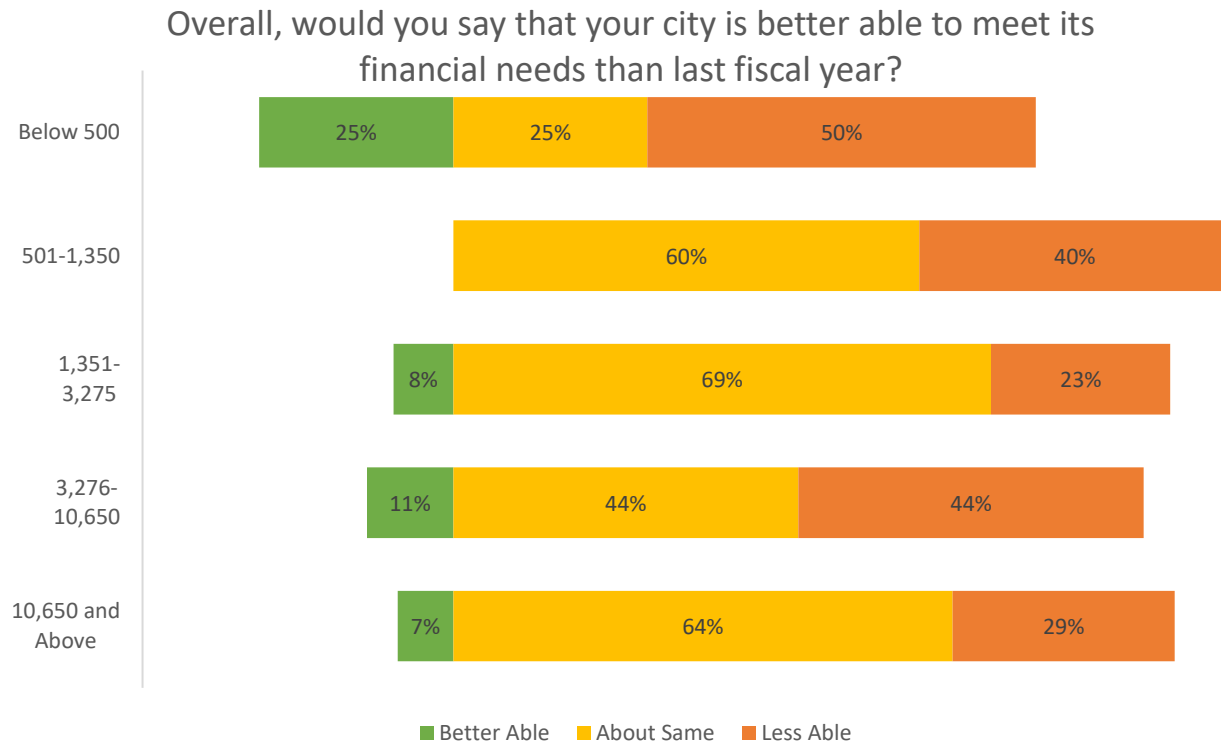
Results

Just 10% percent of responding cities reported they were better able to meet financial needs, as opposed to 19% in 2023 and 39% in 2021. This demonstrates the slow and steady decline in fiscal health for cities in Oregon. Cities with a population greater than 10,800, as well as cities with a population less than 3,276 were more likely to indicate they were “less able” to meet fiscal needs compared to the previous year. While 35% of cities overall were less able to meet fiscal needs, this number was only 10% in 2021. While the majority (55% of cities) indicated their ability to meet financial needs was about the same as previous years, this should not be misconstrued as a positive trend. By comparison, no city in the following regions reported their city is “better able” to meet financial needs: Metro, North Willamette, South Willamette, Central Coast, South Coast, Southern Oregon, Central Oregon, and South Central Oregon.

When asked to follow-up on their responses, cities across Oregon overwhelmingly reported structural financial strain driven by rising costs that consistently outpace revenue growth. Inflation, rapidly increasing labor and benefit expenses (especially PERS and health insurance) and escalating infrastructure and regulatory demands are the dominant pressures. These challenges are compounded

¹ To provide a more accurate comparison, cities are divided into population quintiles, or groups of cities representing roughly one-fifth of the 241 total cities. If the LOC randomly selected cities from each quintile, we would expect 20% to come from each of the five quintiles. See the quintile population chart on pg. 6.

by Oregon's restrictive property tax system, an ever-present concern for the LOC and its member cities. Small cities are particularly vulnerable, citing unfunded mandates, lack of staffing capacity, and project overruns.



Cities maintained or increased their financial practices from the previous year, depending on the activity. Among the surveyed actions taken in FY2025, cities most commonly:

- Increased fees/charges/licenses (71%, previously 59%);
- Maintained overall service levels (78%, same as 2023);
- Maintained city FTE's (55%, previously 59%);
- Maintained transportation infrastructure spending (37%, previously 49%);
- Maintained water infrastructure spending (51%);
- Maintained safety spending (45%, previously 47%);
- Increased operating spending (78%, previously 84%);
- Increased employee wages (78%, previously 84%); and
- Maintained employee contributions to health insurance (59%, previously 67%).

These results indicate significant increases in operating costs and wages, reportedly due to inflation. Further, the inability of other revenue sources to keep pace has resulted in an increase in fees, charges, and licenses to fill the gap. Increases of this kind increased 12% from the responses two years prior. Cities with a population greater than 10,800 were most likely to increase charges and fees.

Due to a more cautious approach among member cities, spending patterns have remained relatively identical since 2017. Only 22% of responding cities added new revenue sources in FY2025. This was the

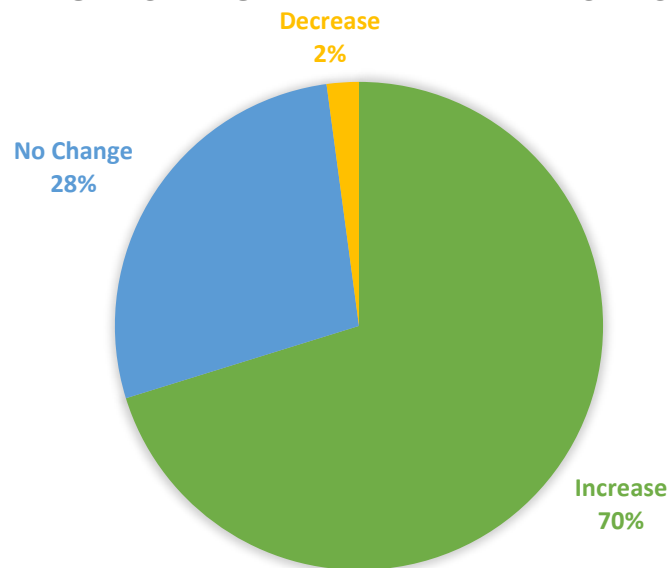
exact same response rate in 2023. These included lodging taxes, miscellaneous fees, and one reported local option levy.

Cities in Oregon have reduced staff, services and hours in some areas. But the rate of these cuts is less consistent than in some years. This could be due to hours and staff being consistently cut over the last several iterations of this survey, and there simply is less to easily scale back. Respondent cities reduced staffing, services, and/or hours of operation in the following areas:

- City Hall (17% of cities, previously 14%)
- Libraries (10%, previously 9%)
- Senior Services (0%, previously 7%)
- Planning/Permitting (15%, previously 6%)
- Public events/arts/etc. (9%, previously 12%)
- Police (15%, previously 10%)
- Fire Services (0%, previously 3%)
- Social Services (4%, previously 6%)
- Transit/transportation services (11%, previously 3%)
- Recreational facilities and/or activities (4%, previously 10%)
- Parks/green spaces/natural areas (13%, previously 10%)

The fiscal health of cities statewide is also reflected in their end-of-year general fund balances. Thirty-six percent of cities saw an increase in their general fund balance in FY2025, far less than the 52% found in 2023. Further, 32% saw a decrease, which is slightly more than 26% in 2023.

HAS YOUR CITY SEEN AN INCREASE, DECREASE, OR NO CHANGE IN CITY SERVICE DEMAND IN THE LAST FISCAL YEAR?



The fiscal health of cities is also determined by the demand for services. In the last year, most cities (70%) saw increases in service demand, particularly those in the Central, South Central, and Northeastern Oregon regions, as well as those in the 3rd Quintile. Further, 71% of cities expect demand to continue increasing in the future. Both responses are consistent with the previous survey, though perception of forecasted demand is slightly lower than the 78% found in 2023. This could be a localized issue or could be tied to flat population forecasts in certain regions of Oregon.

When asked to rank the most important factors in their city's financial health, LOC members listed wages, PERS contributions, and "other" as the highest cost drivers. Wages are most commonly the first most important cost driver for member cities, this year the most common answer was "other." However, responses to the survey do not provide a clear trend in "other" drivers. The fourth most important cost driver was employee healthcare.

As was true in 2023, cities were asked about housing and homelessness. These open-ended questions provided a rich narrative about the impact of housing shortages and homelessness in Oregon. Respondents suggest Oregon's housing shortage is not just driving up rents; it is reshaping the ability of cities to function. Respondents report widespread impacts on their labor markets, economic development, recruitment of city personnel, and overall livability. The current housing shortage is undermining business growth and discouraging new residents from settling in cities. Rising home prices, declining school enrollments, stalled commercial development, and demographic shifts are repeatedly cited. Even cities that do not see large homeless encampments still feel the shortage indirectly, losing younger families, essential workers, and long-term residents while growth opportunities stagnate.

The increase in homelessness that follows limited housing supply produces other issues. Police, parks, code enforcement, and public works departments are affected by homelessness, absorbing costs through overtime, cleanup, and vandalism prevention. City respondents report dedicating large amounts of time to interagency coordination, social service referrals, and regulatory compliance. The shortage in housing combined with increasing homelessness has produced a compounding series of problems for some Oregon cities.

Conclusion

The 2025 State of the Cities Survey shows cities in Oregon continuing to experience a slow but steady decline in fiscal health. Only 10% of respondents report being better able to meet financial needs compared to the previous year. The number of cities reporting they are "less able" to meet their needs has risen to 35%, more than three times the rate in 2021. Notably, no city in eight of the 12 small city regions reported an improvement in financial capacity. Cities attribute their current fiscal strain to a combination of inflation, rising wages and benefit costs (especially PERS and health insurance), infrastructure needs, and regulatory demands, all compounded by Oregon's restrictive property tax system.

Despite the fiscal pressures, most cities have attempted to hold spending patterns steady, relying on fee and license increases (reported by 71% of respondents) rather than new revenue sources. While wages and operating costs have increased, reductions in staffing or services have occurred unevenly and often reflect years of prior cuts, leaving fewer areas to scale back. Meanwhile, the demand for city services continues to grow. Finally, respondents highlighted Oregon's housing shortage and the corresponding rise in homelessness as compounding threats to city financial stability. Even cities without visible encampments feel the impact through demographic shifts, declining school enrollment, and reduced capacity to attract or retain residents and staff.

Key Findings

- Cities are getting weaker financially, with far fewer able to meet their needs than in 2023.
- Rising costs are overtaking revenues, especially due to inflation, wages, benefits, and infrastructure demands.
- Cities are relying more on fees and charges instead of new revenue sources or reforms.
- Cuts to services are now more selective, as many areas have already been reduced in previous years.
- Housing shortages and homelessness are straining operations, affecting staffing, public safety, parks, and economic development.

Notable Quotes

“Inflation has continued to outpace revenue for the past several years, combined with increasing demand for public services.” – Tigard

“Each year property tax limitations (West Linn has an extremely low frozen rate) drive us closer to deficit mode. Our projected shortfall in 5 years is the largest ever.” – West Linn

“The city is being forced to hire consultants to comply with housing code mandates and DEQ mandates and OSHA compliance. Small towns do not have the personnel capabilities and financial resources to keep up with all the requirements... who is going to plow the roads and do the water and sewer testing?” – John Day

“We were unable to renew our contract with the County Sheriff’s Office... Myself and the Asst. City Recorder took temporary pay cuts. We are unable to hire anyone part-time to help with planning due to funding.” – Chiloquin

“I will know that we have succeeded when city staff can afford to buy a home within city limits. As is, some commute 20+ miles daily... Many servers, cleaners, etc. live in substandard housing. In summer, many camp or live in cars.” – Yachats

Cost Driver Ranking

- 1 Other
- 2 Wage/Salary Costs
- 3 PERS Contributions
- 4 Employee Healthcare
- 5 Infrastructure Maintenance/Repair
- 6 Law Enforcement
- 7 Fire/Ambulance Service
- 8 City Insurance
- 9 Debt Service
- 10 Marijuana

Appendix A: Population Breakdowns by Quintile

Quintile Ranges		# Cities	% Cities
1st Quintile	<490	48	19.8%
2nd Quintile	491-1,350	48	19.8%
3rd Quintile	1,351-3,275	48	19.8%
4th Quintile	3,276-10,800	48	19.8%
5th Quintile	>10,800	49	20.2%
Small Cities	<5,000	161	66.5%
Top 5 %	>45,000	12	5.0%

The Perpetual Local Government Budget Crisis

How State Revenue Policies Set Local Governments Up to Fail

[MARTY WILDE](#)

MAR 30, 2026



Creswell, Oregon. Photo courtesy of Creswell and Chris Pietsch.

Two Lane County governments are cutting services at the same time for what appear to be different reasons. Lane County has a \$6.3 million structural deficit in its General Fund and just approved its largest staff reduction since 2012.^[i] Creswell can't build west of I-5 because it can't afford sewer upgrades required by the state Department of Environmental Quality.^[ii] These are different symptoms of the same disease—expenses that grow faster than revenues.

The 1990s Lock-In

In 1990 and 1997, Oregon voters passed two ballot measures that fundamentally changed the state's property tax system. In 1990, Measure 5 capped tax rates. Measure 50 went further, freezing assessed values at 90% of their 1995-96 levels and limiting annual growth to 3%.^[iii] Oregon became the only state in the country where assessed values don't reset to market value when a property is sold.^[iv]

The gap between what properties are actually worth and what they're taxed on is now enormous. In most Oregon markets, assessed values run 40-60% below real market value.^[v] A concrete local example tells the story. Two student housing complexes that came on the Eugene tax rolls in 2023 had a combined real market value of nearly \$90 million. Due to the changed property ratio established by Measure 50, their assessed value was limited to \$36 million. Eugene collects property tax on roughly 40% of the actual value.^[vi]

Before Measure 5, schools consumed about 63% of all property tax revenue.^[vii] After the caps took effect, the state backfilled school funding with income tax revenue. Cities and counties received no equivalent backstop. They absorbed the full impact of the rate freeze.

Lane County's permanent rate of \$1.28 per \$1,000 of assessed value is one of the lowest in Oregon. It effectively can't be permanently raised. Public safety already consumes 75% of the county's discretionary General Fund revenue. Fully funding public safety alone would require eliminating every other General Fund service, including elections, property assessment, health and human services, and veterans services.^[viii]

The Popularity Paradox

Voters consistently support the services that property taxes fund. They want sheriff's deputies available to respond to calls. They want fire protection. They want mental health crisis teams and shelter beds. But they don't want to pay higher property taxes. This is not irrational, but it ignores the structural reality of our local government system of revenue. The 1990s measures gave voters the ability to demand services while capping the revenue that pays for them. The result is a ratchet that only tightens in one direction.

Neither side of the political spectrum is honest about this. Conservatives won't acknowledge that the service cuts required to maintain low tax rates are deeply unpopular. When Lane County's budget committee approved the largest position reductions in a decade, nobody celebrated. The cuts hit public safety, health and human services, land management, and parole and probation, all of which voters generally support.

Progressives ignore an equally uncomfortable reality. Oregonians genuinely hate property taxes. The 1990s measures passed by large margins. In 2012, voters went further and constitutionally prohibited real estate transfer taxes through Measure 79.^[ix]

One reason for the intensity of the public's hostility to property taxes is also structural. Oregon has no sales tax. Property taxes are more visible and more psychologically burdensome here than in states where the load is distributed across multiple instruments. Property taxes carry a weight in Oregon politics that they don't carry elsewhere. Any workable solution has to deal with that.

The Legislature Won't Let Local Governments Solve the Problem

Even if a city or county wanted to find creative revenue alternatives, the Legislature has systematically blocked or limited many of their options. The marijuana tax is the clearest example. The state taxes retail recreational marijuana sales at 17%. Local governments are capped at 3%.^[x] Cities and counties originally received 10% of the state's 17% tax revenue, which provided meaningful shared revenue. Measure 110 replaced that arrangement with a flat \$9 million cap split among every city and county in Oregon, a figure that is not indexed to inflation or market growth. The League of Oregon Cities estimated the loss at \$50 million in a single biennium.^[xi] The League pushed for legislation allowing local voters to raise their cap to 10%. The bill was gutted in committee and applied only to Malheur County.^[xii]

The broader pattern is well documented. Oregon cities outside the Portland Metro area are preempted from imposing construction excise taxes and from taxing tobacco and alcohol. Local option property tax levies require voter approval under a "double majority" rule and are capped at five years, which means communities must return to voters repeatedly just to maintain existing service levels.^[xiii]

The constitutional ban on real estate transfer taxes was chosen by voters, and it would be dishonest to blame the Legislature for that one. But the construction excise tax prohibition the marijuana cap, and the double-majority requirement are genuine examples of Salem constraining local autonomy. The state tells local governments to provide services, restricts the tools available to pay for them, and then expresses concern when those governments have to cut services.,

Where the Money Goes When Cities Sprawl

When a city expands, new development generates new property tax revenue. But it also generates new demand for roads, water, sewer, police patrol, fire response, and every other municipal service. The net fiscal impact of peripheral development is often close to zero or negative and sometimes even negative, because infrastructure costs arrive up front while tax revenue builds slowly. When Eugene looked at incorporating the unincorporated parts of Lane County surrounded by incorporated parcels in neighborhoods along River Road, the economic analysis showed no net gain in revenues over costs *even though these places already have the infrastructure built.*

Creswell is another local example. When the city grew, it couldn't keep up with sewer infrastructure. DEQ imposed a building moratorium in July 2023. Growth consumed the revenue it generated and then some. The city just approved an engineering contract for priority sewer repairs that must be completed before any new construction west of the interstate can proceed.^[xiv]

The pattern is consistent nationally. Infrastructure built in the 1950s and 1960s is reaching end-of-life simultaneously across thousands of municipalities. Reconstructing a single mile of four-lane roadway can cost \$2-4 million. By comparison, suburban residential development typically generates only \$10,000-\$30,000 per acre per year in property tax revenue.^[xv]

The Density Dividend (and Why Oregon's System Curtails It)

Eugene has already done this analysis. The city's "Mapping Value" project examined property tax revenue on a per-acre basis and found that downtown Eugene generates more revenue per acre than any other part of the city. A Phase II study went further, examining the cost of constructing and maintaining roads, wastewater, and stormwater infrastructure relative to the per-acre revenue findings. The results confirmed what fiscal analysts have found in communities across the country.^[xvi]

Nationally, a 2013 report by Smart Growth America examined data from 17 studies and found that denser development generates an average of 10 times more tax revenue per acre than conventional suburban development, while saving municipalities an average of 38% on upfront infrastructure costs and 10% on annual service costs.^[xvii]

The mechanics are straightforward. A four-story apartment building on a street that already has water, sewer, and fire hydrants generates substantially more property tax revenue per acre than a single-family home on the same footprint. It does this without raising anyone's individual tax bill. Every household in the building pays its own taxes. The city simply collects more revenue from the same piece of infrastructure.

But Oregon's property tax system actively undermines this advantage. The changed property ratio under Measure 50 means new construction enters the tax rolls at a fraction of its market value. The student housing example is the proof. Nearly \$90 million in real value is taxed at \$36 million. In states where new construction is assessed at full market value, the density dividend is immediate and substantial. In Oregon, it's real but suppressed.

This doesn't invalidate the argument in favor of density. Even at 40% of market value, a four-story building generates more per-acre revenue than a single-family home even at 40% of market value. The absolute dollars are just smaller than they should be.

The Political Bind

Density is unpopular. HB 2001, which passed with bipartisan majorities in 2019, requires Oregon cities with populations over 25,000 to allow duplexes, triplexes, fourplexes, cottage clusters, and townhomes in areas previously zoned only for single-family homes.^[xviii] It is a moderate measure. It doesn't encourage or subsidize apartment buildings or condominiums, which are the building types that would produce the biggest per-acre revenue gains. It simply allows "middle housing" at the scale of two to four units.

Even so, the pushback has been fierce. West Linn's mayor called the legislation "stupid" at a council work session. Lake Oswego considered imposing demolition fees of \$15,000-\$18,000 to discourage homeowners from converting single-family houses into duplexes.^[xix] The League of Oregon Cities opposed the bill as a preemption of local zoning authority.^[xx] Many cities complied only to the bare minimum, with tight building-size restrictions and onerous parking mandates that effectively discouraged the very housing types the law was supposed to enable. Outside the three largest cities, middle housing permits actually declined as a share of total permits in the first year after compliance.^[xxi]

If duplexes and fourplexes generate this much resistance, the political path toward the apartment and condominium construction that would deliver the largest per-acre revenue gains is steeper still. However, achieving the revenue benefits doesn't require every community to embrace high-rises. Even small cities have dense cores. Creswell's historic downtown along Oregon Avenue is a walkable, mixed-use center. Florence has Old Town. These are traditional small-town patterns that existed before single-family zoning became the default in the mid-twentieth century. The question is not whether small towns should accept Manhattan-style towers. It is whether they will allow their own Main Streets to grow modestly upward and fill in, or whether they will keep pushing growth to the periphery where infrastructure costs are highest and per-acre revenue is lowest.



Cottage Grove's relatively dense Main Street.

Doing the Math

The 1990s property tax measures didn't just cap revenue. They created a structural incentive for sprawl by making every jurisdiction desperate for any new development, regardless of its fiscal return. The Legislature compounded the problem by capping the alternative revenue tools that might let local governments adapt. Oregon's tax system then further weakens the one growth pattern that would help, by assessing new dense construction at a fraction of its market value.

The communities that find a way forward will be the ones that learn to measure growth not by the number of new rooftops but by the revenue per acre those rooftops generate. That doesn't require anyone to love density. It requires them to do the math.

Disclaimers

In writing my columns, I depend on the representations made in the press. Some of the facts may remain in dispute.

The views expressed herein are those of the author and not necessarily those of the Department of Navy, the Department of Defense, the University of Oregon, or any other entity with which the author is affiliated. No government time or resources were used in the writing.



Revenue Options Sub-Committee Final Report and Recommendations

Meeting Date	Staff Contact	Email
December 09, 2025	Adam Hanks, City Administrator	adam.hanks@coburgoregon.gov

SUMMARY AND REQUESTED COUNCIL ACTION

Staff is introducing a final report and recommendations from the Council Revenue Options Sub-Committee relating to suggested revenues the sub-committee has reviewed and recommended for Council consideration.

Suggested Motion

No Motion – Presentation and Discussion

BACKGROUND

The attached memo contains a summary of the creation, charge and activities of the sub-committee, as well as a summary analysis of general fund revenues and trends impacting the structural deficit between revenues and expenses in the general fund.

RECOMMENDATION

The current and prior City Administrator have both indicated in the Budget Messages of the past three annual budgets of the growing concern of the inability of the City's revenues to meet the rise of expenses within the General Fund.

Staff is supportive of the set of recommendations described in the final memo as a means to improve the financial position of the General Fund and enabling the continuation of critical public safety services including the Police Department, Municipal Court and Code Enforcement.

While revenue was the focus of the sub-committee, staff continues to explore opportunities to stem the escalating costs associated with providing these services and feel strongly that cost containment (as opposed to cost savings) is possible and will occur but not at the scale necessary to avoid the need for additional revenue sources.

BUDGET / FINANCIAL IMPACT

The recommendation memo provides a summary of financial impact. The final impact will be

determined upon full Council discussion, direction to staff and final decision making on the revenue recommendations being made by the Sub-committee.

The memo outlines a number of significant expenses in the upcoming five years that are currently not funded by the existing revenue streams, the most significant being the “structural deficit” created by annual revenue growth of 3-5% and annual expenditure increases of 12-15%, which amounts to an over \$200,000 a year shortfall between revenue and expenses.

RELEVANT COUNCIL GOAL, CITY POLICY OR COMPREHENSIVE PLAN

FY26 Council Framework - V. Our Financial Resources - #4 – Long Term (10 yr) Revenue Needs Forecast

PUBLIC INVOLVEMENT

In addition to the significant discussion of the General Fund in the annual budget process with the Budget Committee and City Council, Mayor Bell has held three community conversations “Sip and Chats with Mayor Bell” with the general fund being a topic in each meeting. All Revenue Options sub-committee meetings are open public meetings that have been publicly noticed and several City Administration reports have referenced General Fund related financial updates, in addition to the monthly financial reports provided in each Council meeting packet.

One of the seven recommendations focuses on Informational outreach on whatever chosen path Council selects as next steps.

NEXT STEPS

- December 9, 2025 – Sub-Committee recommendation presentation to Council – No action
- January 13, 2026 – Full Council discussion of recommendation - Direction to staff
- March 10, 2026 – Ordinance to create the Public Safety Support Fee – First Reading
- April 14, 2026 – Ordinance creating the Public Safety Support Fee – Second Reading
- April 14, 2026 – Resolution establishing the amount of the Public Safety Support Fee
- July 1, 2026 – Implementation of Fee on July utility billing statements.

ATTACHMENTS

1. Revenue Options Sub-Committee – Final Recommendation Memo
2. October 7, 2025 Sub-Committee meeting minutes
3. October 30, 2025 Sub-Committee meeting minutes
4. November 20, 2025 Sub-Committee meeting minutes

COUNCIL MEMO



Council Revenue Sub-Committee

Phase III Recommendation – Long Range Revenue Options

December 9, 2025

BACKGROUND

At the July 9, 2024 Council meeting, Council confirmed the Mayors intention to create a City Council Revenue Options Sub-Committee to review all current and potential revenues associated with the City's Utility Funds, the general fund and other miscellaneous revenues available for consideration. Councilors Engebretson and Smith were appointed to serve on the sub-committee, along with Mayor Bell.

The sub-committee is reviewing revenues in three phases:

- 1) Utility Rates for Water, Sewer and Transportation/Streets (TUF) – *October through December*
- 2) General Fund related revenue options to support funding of Parks, Police, Planning, general government – *January through March*
- 3) Longer range revenue options – Local lodging tax, local diesel tax, local option levy, etc – *July through September*

The sub-committee held two meetings in October to review the overall committee scope and process and developed recommendations to Council for the phase I utility revenue options. March 6, 2025, the phase II revenue options review and recommendation were completed at the sub-committee's March 6, 2025 meeting with Council ultimately deciding to implement the Park and Open Space fee of \$5 as recommended but defer the recommended \$2 Tree Fee increase to instead continue revenue efforts focused on the immediate concerns of the General Fund. (Tree Fee is a Street Fund revenue).

The sub-committee embarked on the Phase III work of long-range revenue options with two meetings in October of 2025, and a final meeting on November 20, 2025 with an objective of developing a final recommendation to present to Council at its December 9, 2025 Council meeting.

ANALYSIS & RECOMMENDATIONS

While the \$5 Parks and Open Space fee provides a degree of stabilization for basic park system operations and maintenance, the City Administrator explained and provided a breakdown of the long-term financial challenges in the General Fund.

Key considerations guiding the sub-committee analysis and pursuit of additional revenue for the general fund include:

- Four-year trend of declining ending fund balance
- Continued escalation of expenses exceeding revenues (approx. 10% difference annually)
- Future estimates of personnel cost escalation to provide the same levels of service with the

general fund operating departments/programs (Municipal Court, Planning, Police, Parks, General Government)

- Debt Service credit rating reduction from A+ to A- (two level drop) due to low overall fund balance compared to operating revenues (7%)

Structural Deficit – Revenue growth occurs at a 3-5% rate annually, while expenditures grow approximately 12-15% annually. Recently utilized short term solutions include increased use of fund balance (operating reserves) and staffing reductions in both Administration and Police and most recently the aforementioned implementation of a \$5 per month Parks and Open Space Fee starting in July of 2025.

REVENUES			EXPENDITURES	
	Approx Annual	% of Total		Approx Annual
Property Taxes	1,100,000	56%	Staff/People Costs	
Franchise Fees	280,000	14%	Administration	320,000
Muni Court Fines/Fees	120,000	6%	Police	650,000
Development Fees	100,000	5%	Muni Court	130,000
Charges For Services	120,000	6%	Planning	80,000
Transfer Funds	150,000	8%	Parks	50,000
Harrisburg PD IGA	65,000	3%		1,230,000
Misc	35,000	2%	Materials/Services	
TOTAL	1,970,000		Administration	225,000
			Facilities	100,000
			Parks	35,000
			Planning	110,000
			Police	150,000
			Muni Court	30,000
			Econ Dev	35,000
				685,000
			Capital/Debt	
			City Hall	30,000
			Parks	10,000
			Administration	15,000
				55,000
			TOTAL	1,970,000

The chart above indicates a balanced (legally required) General Fund budget for FY26. This was accomplished via staff reductions primarily within the Police Department and with utilization of fund balance (operating reserve).

The City's General Fund budget does not contain the following expected, and in most cases, necessary expenditures over the next five fiscal years.

- Parks Capital – Construction of new neighborhood park at Coburg Creek (\$200k)
- City Hall Improvements – ADA, HVAC and other deferred maintenance needs (\$200K)
- Police Fleet Replacements – (\$75k)
- Fund Balance Restoration to Target - (\$200k)
- Technology Replacements (\$50k)
- Structural Imbalance Solution - 10% of fund balance per year (\$1m) – (\$200k per year)

TOTAL = \$1.75m over five years **PER YEAR = \$350,000**

Final Recommendations

The following recommendations were considered and unanimously approved by the Revenue Option Council Sub-Committee at its November 20, 2025 meeting.

1) Public Safety Support Fee

A monthly fee charged and collected via the City's monthly utility billing process. The fee would be charged to all residents and businesses on a "per unit" basis. Other methodologies for application of this fee were discussed but require a legal nexus between the fee and the services supported by the fee with equity between potential customer classifications (residential, commercial, industrial, etc). The per unit fee is same methodology utilized for both the Park & Open Space Fee and the Tree Fee.

This fee is included in the low income assistance program so eligible households would receive a 25%, 35% or 45% discount on this fee based on qualifying income levels.

The fee would be dedicated to the following public safety programs, all of which reside within the General Fund:

- Police Department
- Municipal Court
- Code Enforcement

Option #1 - A \$20 per month fee that would generate approximately \$200,000 per year.

OR

Option #2 – A \$15 per month fee that would generate approximately \$150,000 per year.

Note: A Public Safety Operating Levy, an annual property tax assessment on all non-exempt properties in Coburg, was also considered but ultimately not selected.

This revenue option would need to be placed on the ballot for voter approval and revenue would not be received until the following tax year resulting in an expected one to two year delay in revenue generation if approved by voters.

2) Audit of Existing Revenue Streams – While likely to generate far less revenue, conducting operational audits of the City’s existing general fund revenues would assure Council and the community that the already enacted revenue streams are being administered as adopted and intended. Revenue audits would include franchise agreements, business licenses, Park and Open Space Fee and other smaller fees, taxes and assessments that contribute to the overall general fund revenues.

3) Property Tax Revenue Analysis from termination of the Coburg Urban Renewal Agency in 2029 – When the URA reaches its \$9 million total contribution to the wastewater debt service, the properties and related property tax revenues within the URA assessment boundary will return to the overall City assessment valuation resulting in an increase in property tax revenue to the General Fund.

This recommendation endorses the action identified in the FY26 Budget process to obtain Urban Renewal consultant services to develop post-URA property tax revenue estimates in addition to providing recommendations and direction on the termination of the URA. Funds within the URA budget have already been appropriated to carry out this recommendation.

4) Building Permit Fee Increase – Staff has already begun the background analysis to update Building Permit Fees (Structural, Electrical, Plumbing, Mechanical) that have not been reviewed or updated in over four years. The objective is to review and update building permit fees to ensure that permit fees cover the cost of providing the Building Review and Inspection program.

5) Land Use/Zoning Permit Fee Increase – Staff has presented an overview of this update process to Council and is reviewing the ordinances and resolutions that enacted the fees to ensure updates align with the methodology of the existing fee structure. The objective is to review and update land use development fees to ensure that fees cover the cost of providing the direct services to what is typically described as “current planning” (partitions, subdivisions, commercial development, etc).

6) Information Outreach – The sub-committee understands the impact of the creation and collection of new fees on both residents and businesses in Coburg, but also understands the responsibility of Council in ensuring financial stability of the municipal government and the services provided that the community relies on. Staff has developed a timeline between December of 2025 and March of 2026 for Council review and direction on the sub-committee’s recommendations as well as for providing information to the community of the final recommendations Council chooses to pursue and move forward. This Information Outreach recommendation is to ensure that the community is informed of Council’s intentions and has an opportunity to comment.

7) Disband the Revenue Options Sub-Committee – With the completion of phase III recommendations, the sub-committee recommends that Mayor Bell disband the subcommittee with an understanding that a similar committee/task force could be re-established by Mayor Bell at a future date with a new set of Council appointments and an updated charge/scope and timeline.



Ordinance A-258 Establishing a Public Safety Support Fee First Reading

Meeting Date	Staff Contact	Email
March 10, 2026	Adam Hanks, City Administrator	adam.hanks@coburgoregon.gov

SUMMARY AND REQUESTED COUNCIL ACTION

Staff is presenting a draft ordinance to legally establish a new fee currently labeled as “Public Safety Support Fee”. The ordinance has been developed with a general format and structure similar to both the Tree Fee and Parks and Open Space Maintenance Support Fee and is consistent with the Council direction provided to staff in support of the Revenue Options Sub-Committee Final Recommendations presented to Council at its December 9, 2025 Meeting.

Suggested Motion

Presented as part of public hearing for first reading only. Motion/Approval only required for Council requested alterations to specific wording of the ordinance presented.

BACKGROUND

Consistent with discussions at the recently completed FY25 Budget Adoption process and the adopted Council Framework Objective of “Long-term (10 year) Revenue Needs Forecast), Council confirmed Mayor Bell’s intention to create a City Council Revenue Options Sub-Committee at the July 9, 2024 Council meeting. The approved scope of the sub-committee was to review all current and potential revenues associated with the City’s Utility Funds, the general fund and other miscellaneous revenues available for consideration. Councilors Engebretson and Smith were appointed to serve on the sub-committee, along with Mayor Bell.

The sub-committee reviewed revenues in three phases:

- 1) Utility Rates for Water, Sewer and Transportation/Streets (TUF) – *October through December*
- 2) General Fund related revenue options to support funding of Parks, Police, Planning, general government – *January through March*
- 3) Longer range revenue options – Local lodging tax, local diesel tax, local option levy, etc – *July through September*

The sub-committee held two meetings in October of 2024 to review the overall committee scope and process and developed recommendations to Council for the phase I utility revenue options.

Phase II revenue options review and recommendation were developed in January and February of 2025 and were completed at the sub-committee's March 6, 2025 meeting with Council ultimately deciding to implement the Park and Open Space fee of \$5 as recommended but defer the recommended \$2 Tree Free increase to instead continue revenue efforts focused on the immediate concerns of the General Fund. (Tree Fee is a Street Fund revenue).

The sub-committee embarked on the Phase III work of long-range revenue options with two meetings in October of 2025, and a final meeting on November 20, 2025 with an objective of developing a final recommendation to present to Council at its December 9, 2025 Council meeting.

The final phase III recommendations of the sub-committee was presented and accepted by Council at the December 9, 2025 meeting. The full recommendations report is attached with the set of seven recommendations provided below:

1) Public Safety Support Fee

A monthly fee charged and collected via the City's monthly utility billing process. The fee would be charged to all residents and businesses on a "per unit" basis. Other methodologies for application of this fee were discussed but require a legal nexus between the fee and the services supported by the fee with equity between potential customer classifications (residential, commercial, industrial, etc). The per unit fee is same methodology utilized for both the Park & Open Space Fee and the Tree Fee.

This fee is included in the low-income assistance program so eligible households would receive a 25%, 35% or 45% discount on this fee based on qualifying income levels.

The fee would be dedicated to the following public safety programs, all of which reside within the General Fund:

- Police Department
- Municipal Court
- Code Enforcement

Option #1 - A \$20 per month fee that would generate approximately \$200,000 per year.

OR

Option #2 – A \$15 per month fee that would generate approximately \$150,000 per year.

Note: A Public Safety Operating Levy, an annual property tax assessment on all non-exempt properties in Coburg, was also considered but ultimately not selected.

This revenue option would need to be placed on the ballot for voter approval and revenue would not be received until the following tax year resulting in an expected one-to-two-year delay in revenue generation if approved by voters.

2) Audit of Existing Revenue Streams – While likely to generate far less revenue, conducting operational audits of the City’s existing general fund revenues would assure Council and the community that the already enacted revenue streams are being administered as adopted and intended. Revenue audits would include franchise agreements, business licenses, Park and Open Space Fee and other smaller fees, taxes and assessments that contribute to the overall general fund revenues.

3) Property Tax Revenue Analysis from termination of the Coburg Urban Renewal Agency in 2029
When the URA reaches its \$9 million total contribution to the wastewater debt service, the properties and related property tax revenues within the URA assessment boundary will return to the overall City assessment valuation resulting in an increase in property tax revenue to the General Fund.

This recommendation endorses the action identified in the FY26 Budget process to obtain Urban Renewal consultant services to develop post-URA property tax revenue estimates in addition to providing recommendations and direction on the termination of the URA. Funds within the URA budget have already been appropriated to carry out this recommendation.

4) Building Permit Fee Increase – Staff has already begun the background analysis to update Building Permit Fees (Structural, Electrical, Plumbing, Mechanical) that have not been reviewed or updated in over four years. The objective is to review and update building permit fees to ensure that permit fees cover the cost of providing the Building Review and Inspection program.

5) Land Use/Zoning Permit Fee Increase – Staff has presented an overview of this update process to Council and is reviewing the ordinances and resolutions that enacted the fees to ensure updates align with the methodology of the existing fee structure. The objective is to review and update land use development fees to ensure that fees cover the cost of providing the direct services to what is typically described as “current planning” (partitions, subdivisions, commercial development, etc).

6) Information Outreach – The sub-committee understands the impact of the creation and collection of new fees on both residents and businesses in Coburg, but also understands the responsibility of Council in ensuring financial stability of the municipal government and the services provided that the community relies on. Staff has developed a timeline between December of 2025 and March of 2026 for Council review and direction on the sub-committee’s recommendations as well as for providing information to the community of the final recommendations Council chooses to pursue and move forward. This Information Outreach recommendation is to ensure that the community is informed of Council’s intentions and has an opportunity to comment.

7) Disband the Revenue Options Sub-Committee – With the completion of phase III recommendations, the sub-committee recommends that Mayor Bell disband the subcommittee with an understanding that a similar committee/task force could be re-established by Mayor Bell at a future date with a new set of Council appointments and an updated charge/scope and timeline.

RECOMMENDATION

Staff is supportive of the set of recommendations described in the final memo as a means to improve the financial position of the General Fund and enabling the continuation of critical public safety services including the Police Department, Municipal Court and Code Enforcement.

The current and prior City Administrator have both indicated in the Budget Messages of the past three annual budgets of the growing concern of the inability of the City's revenues to meet the rise of expenses within the General Fund.

While revenue was the focus of the sub-committee, staff continues to explore opportunities to stem the escalating costs associated with providing these services and feel strongly that cost containment (as opposed to cost savings) is possible and will occur but not at the scale necessary to avoid the need for additional revenue sources.

BUDGET / FINANCIAL IMPACT

The memo outlines a number of significant expenses in the upcoming five years that are currently not funded by the existing revenue streams, the most significant being the "structural deficit" created by annual revenue growth of 3-5% and annual expenditure increases of 12-15%, which amounts to an over \$200,000 a year shortfall between revenue and expenses. Considerations for the need for new revenue sources include:

- Four-year trend of declining ending fund balance
- Future estimates of personnel cost escalation to provide the same levels of service with the general fund operating departments/programs (Municipal Court, Planning, Police, Parks, General Government)
- Debt Service credit rating reduction from A+ to A- (two level drop) due to low overall fund balance compared to operating revenues (7%)

RELEVANT COUNCIL GOAL, CITY POLICY OR COMPREHENSIVE PLAN

FY27 Council Framework - V. Our Financial Resources - #4 – Long Term (10 yr) Revenue Needs Forecast (full text of objective narrative from adopted Framework document below)

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

PUBLIC INVOLVEMENT

In addition to the significant discussion of the General Fund in the annual budget process with the Budget Committee and City Council, Mayor Bell has held three community conversations “Sip and Chats with Mayor Bell” with the general fund being a topic in each meeting. All Revenue Options sub-committee meetings are open public meetings that have been publicly noticed and several City Administration reports have referenced General Fund related financial updates, in addition to the monthly financial reports provided in each Council meeting packet.

An information “FAQ” document was developed with Council input in the January and February Council meetings and published on the City website with additional background/reference materials as well as sent out with utility bills and posted on the City’s social media channel (Facebook). An open house hosted by Mayor Bell and City Administrator will be held at 5:00 PM on March 10 in the Council Chambers prior to the initial public hearing and additional open house meetings will be scheduled in March and April.

NEXT STEPS

- March 10, 2026 – Ordinance to create the Public Safety Support Fee – First Reading

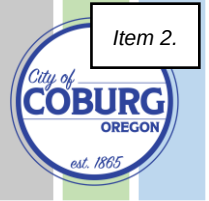
- March/April – Open House/Informational sessions to be scheduled for community dialogue
- April 14, 2026 – Ordinance creating the Public Safety Support Fee – Second Reading
- April 14, 2026 – Resolution establishing the amount of the Public Safety Support Fee
- July 1, 2026 – Implementation of Fee on July utility billing statements.

ATTACHMENTS

1. Draft Ordinance A-258 – An Ordinance Establishing a Public Safety Support Fee
2. Revenue Options Sub-Committee – Final Recommendation Memo
3. Council Memo – January 13, 2025 – Public Safety Support Fee Structure and Public Communication
4. Public Safety Support Fee – Informational FAQ

Public Safety Support Fee

INFORMATIONAL FAQ



1 WHAT NEW FEE IS CITY COUNCIL CONSIDERING?

The City is considering a \$20 per month fee dedicated to supporting the existing public safety services currently provided by the City for the community of Coburg.

2 HOW DOES THIS FEE SUPPORT PUBLIC SAFETY IN COBURG?

The proposed dedicated fee would provide approximately \$200,000 of new revenue per year and would support approximately 20% of the total annual budget of the Coburg Police Department and Municipal Court, the City's two primary public safety services.

Coburg Rural Fire District serves Coburg and the surrounding areas with its own service district and dedicated property tax assessment and is not a part of the City of Coburg's budget.

3 WHEN WILL COUNCIL BE DECIDING ON THIS?

Council was presented a set of recommendations on revenue options at its December 9, 2025 meeting and will be presented with an ordinance creating the fee at its March 10, 2026 meeting. If approved, the fee amount will be set at the April 14, 2026 Council meeting with an effective date of July 1, 2026.

To submit formal comment for inclusion in the March 10, 2026 Council meeting packet, send comments to City Recorder, Sammy Egbert at Sammy.egbert@coburgoregon.gov

4 DON'T PROPERTY TAXES PAY FOR PUBLIC SAFETY?

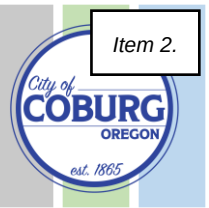
Yes, partially. The City of Coburg portion of property tax assessments (approx. 25% of the total property tax bill) provides just over \$1 million of revenue of the City's \$2 million annual General Fund. The General Fund includes Police, Municipal Court, Planning & Building, Parks and Administration/Finance. A summary of the General Fund is attached.

5 WHAT OTHER OPTIONS DID THE COUNCIL CONSIDER?

A Revenue Options Sub-committee studied a range of general fund revenue options including a Local Options Levy (five-year property tax assessment) and determined that the proposed service fee provides the minimum necessary revenue to maintain operations and serves as a bridge to potential longer-term solutions available at the completion of the City's Urban Renewal Agency

Public Safety Support Fee

INFORMATIONAL FAQ



6 HAS COUNCIL AND STAFF CONSIDERED OR IMPLEMENTED COST REDUCTIONS?

Yes, Coburg Police Department staffing levels were reduced last year by one patrol officer and one-half (.50) of a Police Evidence/Property Technician, which represented a significant reduction in overall staffing from 5.0 to 3.5 total staff. Chief Larson has also initiated a number of innovative regional efforts for enhanced collaboration and cost sharing (training, certification, purchasing, technology, etc) among six small city police agencies in Lane County.

7 WHY AREN'T THE COST REDUCTIONS ENOUGH?

Coburg, like many cities in the region and around the State, is experiencing what is often called a “structural deficit”. This means that revenues in the general fund (separate from the water fund, street fund and sewer fund) rise each year approximately three to five percent (3%-5%) while expenses increase by approximately ten to fifteen percent (10%-15%) each year, a five to ten percent (5%-10%) annual deficit that is unsustainable over the long-term without drastic reductions in the core services that the City provides to the community or new revenues to maintain existing service levels. Fund balance reserves have been used to make up the difference and have dropped below required thresholds.

8 WILL THIS FEE AMOUNT GO UP EVERY YEAR?

The fee will be reviewed each year in parallel with the development of the annual budget. The fee cannot be increased without a formal action of Council. Additional and alternative revenue streams for the general fund will continue to be a Council and staff priority in the coming year.

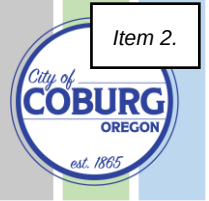
9 HOW DO I GET MORE INFORMATION ABOUT THIS PROPOSED FEE?

The City's website www.coburgoregon.gov will have a page dedicated to this proposed fee, including the full set of recommendations of the Revenue Options Council Sub-Committee and the draft ordinance and resolution that will be presented for Council review, deliberation and decision.

Mayor Bell and the City Administrator will continue holding Town Hall format meetings for community members to attend, learn about the issues, ask questions and provide feedback. Dates and times will be posted at City Hall, Coburg Post Office, City website social media.

Public Safety Support Fee

INFORMATIONAL FAQ: PT II



1 WHAT IS THE FEE PROCESS SCHEDULE?

Still to come:

- **April 14th - 6:00 PM City Council Meeting** Second Reading of Ordinance Establishing a Public Safety Support Fee AND a Resolution setting the fee amount.
- **July 1st - Effective Date** of Public Safety Support Fee (July bill that is sent out in August)

2 WHAT IS THE PURPOSE OF THE FEE?

The City's general fund lacks the necessary revenue to maintain current service levels for the required services the City provides the community. After several years of declining fund balances and staffing and other expense reductions, City Council directed staff to develop a revenue option that would provide financial support to the General Fund with a focus on maintaining the current service model and service level of the City's public safety programs, specifically the Coburg Police Department and the Coburg Municipal Court. Without additional General Fund revenue, further cuts will be necessary to adopt future annual budgets.

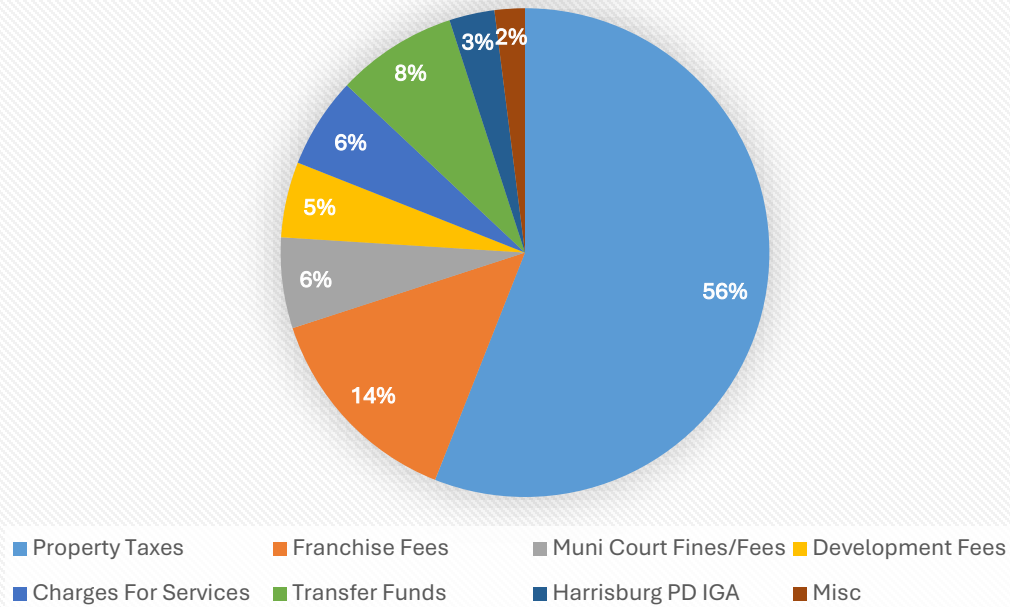
3 WHAT PUBLIC SAFETY SERVICES DOES COBURG PROVIDE?

The City of Coburg provides 24/7 Police services with the following staff: Chief, Sergeant, Officer and Property/Evidence Technician (part-time) for a total of 3.5 total staff. Approximately 12 hours per day is active coverage (officer on duty) and 12 hours per day is on-call. Most days of the week include 10-12 hours with two active coverage officers. The Coburg Municipal Court processes all local infractions, violations and all misdemeanor criminal complaints, including occasional jury trials, with a contract Municipal Judge and one full-time Court Administrator.

4 WHAT IS A "GENERAL FUND" AND HOW IS IT FUNDED?

Consistent with State law, all Cities have a General Fund, which houses a number of key government services provided to the community, including public safety (Police, Municipal Court, Parks, Land Use Planning and Building Programs and general Administration) The City of Coburg General Fund has annual revenues and expenses of approximately \$2 million. Property taxes are the primary revenue source, contributing a total of just over \$1 million annually. The remaining 50% of revenues are a combination of franchise fees (charges for private utility businesses to use the City right of way), fees and charges for land use and building permits, revenue from fines/tickets through Municipal Court, limited state shared revenues (cigarette tax, liquor tax, etc) and a traffic patrol/code enforcement contract agreement with the City of Harrisburg.

General Fund Revenues



Revenue Type	Approx Annual	% of Total
Property Taxes	1,100,000	56%
Franchise Fees	280,000	14%
Muni Court Fines/Fees	120,000	6%
Development Fees	100,000	5%
Charges For Services	120,000	6%
Transfer Funds	150,000	8%
Harrisburg PD IGA	65,000	3%
Misc	35,000	2%
TOTALS	1,970,000	100%