CITY COUNCIL WORK SESSION AGENDA

June 4, 2026 | 4:00 p.m.
Madison Avenue Meeting Room, 500 SW Madison Avenue
https://us06web.zoom.us/webinar/register/WN_SV0_6FoZQ62oCFvU2PtkuA

If you need special assistance to participate in this meeting: please contact the City Recorder at (541) 766-6901 ext. 3 (for TTY services, dial 7-1-1) or city.recorder@corvallisoregon.gov. Notification at least two business days prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting. (In compliance with the Americans with Disabilities Act, 28 CFR 35.102-35.104 ADA Title I and ORS 192.630(5)).

1. **CALL TO ORDER**

2. **BUDGET GAP AND FACILITIES FUNDING DISCUSSION (120 minutes)**

3. **COMMUNITY COMMENTS (written only)**

To participate in community comments: The deadline to submit written comments is 12:00 pm the day of the work session and can be done online (www.corvallisoregon.gov/publicinput) or via mail (ATTN: City Recorder, P.O. Box 1083, Corvallis, OR 97333-1083).

4. **THREE-MONTH AGENDA PLANNING (time permitting)**

5. **OTHER COUNCILOR COMMENTS (time permitting)**

6. **ADJOURNMENT**

CITY OF Corvallis

To: City Council for June 4, 2026, Work Session

From: James Inglis, Finance Director

Date: May 26, 2026

Through: Mark W. Shepard, P.E., City Manager

Subject: Budget Gap and Facilities Revenue Source Scenarios

Action Requested

Staff requests Council provide direction on key decision points to move the budget gap and facilities revenue source solution forward.

Strategic Plan Outcome Area

Economic Vitality: Foster a wide range of employment and housing opportunities where residents and businesses can prosper. Nurture a thriving downtown as the hub and character of Corvallis.

Excellence in Governance: Continuously improve the effectiveness and efficiency of delivering services through respect and teamwork. Effectively and efficiently deliver public services.

Infrastructure and Amenities: Maintain, replace, and expand the City's capital assets for community development and growth. Ensure city streets, buildings, utilities, libraries, parks, trails, and greenspace are functional, well-maintained, and accessible.

Long-Term Fiscal Sustainability: Provide stewardship of Corvallis's financial and physical assets to ensure the long-term fiscal health of the City. Provide stewardship of Corvallis' financial and physical assets to ensure the long-term fiscal health of the City. Use proactive asset management approaches for maintaining and replacing infrastructure with the goal of extending asset life and providing reliable services.

Safe and Resilient City: Support community safety and resilience. Ensure a safe, secure, and prepared City. Prepare the City and community to respond to and recover from natural disasters. Adapt to changing climate impacts and support the reduction of GHG emissions community-wide.

Discussion

Where We Have Been

The Council and staff have been systematically and logically working through the facility and operational funding needs facing the City. At their core, addressing both facility investment and operational funding needs are required for ongoing service delivery to our community. We cannot address one and ignore the other.

Facilities

The City has been working on tackling facility needs since 2021. The work started with an assessment of City facilities. This assessment evaluated 17 locations for condition, workplace quality, workplace functionality, and the flexibility to meet current and future needs. Recognizing that not all the Citywide Facility Strategy project recommendations could be implemented at the same time, the City Council went through a process to evaluate the urgency at each location and prioritize the projects. This effort culminated with the Council adopting Resolution 2022-25 to set a Priority Phasing Plan.

The City has been able to remodel Fire Stations 2 and 3 using funding from the federal government made available in response to the COVID19 pandemic. In October 2024, staff identified a funding mechanism for the Parks Maintenance facility, and the Council adopted Resolution 2024-34 to authorize the City Manager to proceed with design and approving the use of Full Faith and Credit bonds to fund the construction. These bonds will be paid back using current resources and anticipated future resources that will be freed up as the City's current bonded debt is paid off.

The current priority projects are the Police and Civic Campus facilities. On February 17, 2026, the City Council adopted Resolution 2026-06 providing direction to staff to analyze the impacts of moving forward with construction of both the Civic Campus and Police facility investment projects together as one project or of sequencing the construction of the two facilities.

The analysis was provided at the April 9th Work Session. The least costly option is to build the Police and Civic Campus facilities together. Building the facilities together has many other efficiencies and benefits over building them in separate phases. The materials from the April 9, 2026, Work Session are included in attachment CC-A and attachment CC-B. While the Council did not provide formal direction on April 9th, there was general support for pursuing the least-cost option of building the two facilities together.

When discussing facility funding, it is important to keep in mind that the Police and Civic Campus are just the next facility projects on the priority list. There are many other facility investment needs that have already been identified. Therefore, a strategic approach such as implementing an on-going revenue source for capital investments better solves the on-going need to invest in facilities. The cost of replacing facilities and other capital infrastructure should be viewed in the same light as an operational need. If new funding is not identified for facilities, the City will have to include investing in facilities in its existing budget, creating a need for a larger reduction in operational spending in order to balance the budget while addressing these needs.

Operational Funding

In 2025, Council received the first-ever biennial budget framework, which revealed a structural imbalance between revenue and expenditure growth. The City's revenues grow at approximately 6.4% each biennial while recurring expenses grow at 10.3%, creating a compounding gap in the General Fund projected at $8.1 million for the 2027-29 biennium. This gap persists despite Council's forecasted increase to public safety fees, without which the gap would be larger.

In order to understand how the City's General Fund finances function, Council also received context on how the City's revenues are structured, including a deep dive on the City's Non-dedicated Revenues. Council examined the constraints on the City's most flexible revenue sources including property taxes. Property tax limitations under Measures 5 and 50 restrict the City's primary revenue source to a 3% annual growth. Council's investigation into the Gap continued through Spring of 2026, and they received context around how Fund Balance was generated in the General Fund, as well as a presentation by Eco Northwest (EcoNW) that demonstrated that Corvallis is one of the few "Full Service" cities in Oregon. Where other cities may have special districts that provide services such as Parks or Fire, the City of Corvallis covers all of these services within the current Permanent Tax Rate of $5.11 per $1,000 of assessed value.

At the May 7, 2026, Work Session, staff and EcoNW presented information on how Payroll and local Income Taxes could play out in Corvallis. The materials from the May 7th Work Session are included as Attachment CC-C and Attachment CC-D.

Where We Are

Today, Council has sufficient information to make a strategic decision. The challenge before us consists of two interconnected needs:

1. Facility Funding: To address the priority facility projects of the Police Building and Civic Campus will require approximately $14.5 million in annual debt service if constructed together, or $17.5 million annually if phased over time (a $3 million annual premium for delay). Additional funding of between $1.5 and $3 million per year will be needed to lease space for City operations while awaiting facility completion.
2. The structural budget gap of $8.1 million assumes continued Public Safety Fee increases and does not fully account for pending labor contracts or future PERS increases.

During the May 7, 2026, Work Session, the Council expressed an interest in potentially restructuring how revenue is generated for operational and facility needs, reducing reliance on Public Safety Fees (PSF) or Local Option Levies (LOL). Before presenting strategic scenarios, it's important to understand the scale of existing revenue sources and why simple replacement is fiscally challenging.

PSFs and the LOL grow over time, and to look simply at how much an increase would generate in the next fiscal year is not the same as fully offsetting the need for levy and fee increases. Therefore, staff utilized the PSF information presented in October 2025 to assess how much funding would need to be offset should we remove or limit growth to either the PSF or the LOL.

Looking out to Fiscal Year 2030-31, the LOL is estimated to bring in around $8 million annually, though this levy is up for renewal no later than Fiscal Year 2028-29. The PSF currently brings in approximately $9.3 million per year and is anticipated to generate an additional $13.5 million per year for a total of $22.8 million by Fiscal Year 2030-31. Together, to cover the LOL ($8.0 million) and the planned increases to PSF ($13.5 million), a new revenue source would have to generate approximately $21 million annually.

If Council wanted to eliminate both sources entirely and replace them with new revenue tools, it would require approximately $31 million annually. This is in addition to the $18.4 million needed to cover the existing Gap and Facility Needs.

Contrasting that against the revenue capacity of new tools, EcoNW's analysis showed that a 1% Payroll tax could generate $15.1 million annually by 2030-31, and a .68% Personal income tax could generate $15.7 million by that timeframe. Meaning, if implemented together at these flat rates, the two sources would generate $30.8 million annually. If both tools were implemented at these rates, the combined revenue (~$30.8 million) would barely replace existing sources ($31 million) and would not address:

- The $8.1 million annual structural operating gap that exists even with LOL and PSF

- The $14.3 million annual need for facility investments (debt service)
- Future cost growth

Restructuring existing revenue sources is possible within the scenarios presented, but it increases the revenue target rather than decreasing it. Any scenario that includes eliminating PSF or the LOL requires higher tax rates than scenarios that maintain these existing sources. Council should understand that choosing to restructure existing revenues would be a policy decision about fairness and equity in how the City would fund services in the future, and not a strategy to reduce overall community burden.

Decision Framework: Strategic Scenarios

Staff have taken the input received from Council and developed a series of complete strategic scenarios. Each scenario represents a comprehensive approach to addressing the City's fiscal challenges with clear tradeoffs. Council is asked to select one scenario, understanding that rates and details will be refined based on Council feedback and community engagement.

Each scenario below includes addressing the estimated $8.1 million operating gap. The factors that distinguish each scenario are:

1. Funding at a level for one or both facilities,
2. Implementing one or both tools, and
3. Covering the current $18.4 million need or trying to offset either the PSF or LOL

The scenarios are summarized in Attachment CC-E and outlined below.

A. Both Facilities + Both Tools

This scenario would fund facility investments at a level that will allow construction of both facilities and implement both a payroll tax and a local income tax to equally cover the cost of the operating gap and facility needs. The total revenue target would be $18.4 million. The income tax would need to be set at 0.43% and the payroll tax would be set at 0.46% per employer and employee. This scenario assumes that both PSF and the LOL continue with no changes to structure or planned increases. Scenario A allows for a higher level of revenue diversity, but also a higher level of complexity in implementation as staff would be implementing both types of new taxes simultaneously.

A1. Both Facilities + Both Taxes + PSF Freeze

This scenario would fund facility investments at a level that will allow construction of both facilities and implement both a payroll tax and a local income tax to equally cover the cost of the operating gap and facility needs as in Scenario A. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $31.4 million. The income tax would need to be set at 0.73% and the payroll tax would be set at 0.78% per employer and employee. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario A1 results in a high level of revenue diversity as it implements two new revenues sources and maintains the PSF. Scenario A1 also results in a higher level of complexity in implementation as staff would be implementing both types of new taxes simultaneously.

A2. Both Facilities + Both Taxes + Replace PSF

This scenario would fund facility investments at a level that will allow construction of both facilities and implement both a payroll tax and a local income tax to equally cover the cost of the operating gap and facility needs as in Scenario A. However, this scenario would replace the need for a PSF for at least the next 5 years. The total revenue target would increase to $41.4 million. The income tax would need to be set at 0.96% and the payroll tax would be set at 1.0% per employer and employee. This scenario assumes that both PSF are replaced, but that the LOL continues with no changes to structure or planned increases. Scenario A2 results in a medium level of revenue diversity as it implements two new revenues sources but replaces the PSF. Scenario A2 also results in a higher level of complexity in implementation as staff would be implementing both types of new taxes simultaneously.

A3. Both Facilities + Both Taxes + Replace LOL

This scenario would fund facility investments at a level that will allow construction of both facilities and implement both a payroll tax and a local income tax to equally cover the cost of the operating gap and facility needs as in Scenario A. However, this scenario would replace the LOL. The total revenue target would increase to $26.4 million. The income tax would need to be set at 0.61% and the payroll tax would be set at 0.66% per employer and employee. This scenario assumes that the PSFs continue with planned increases, but that the LOL would be replaced. Scenario A3 results in a medium level of revenue diversity as it implements two new revenues sources but replaces the LOL. Scenario A3 also results in a higher level of complexity in implementation as staff would be implementing both types of new taxes simultaneously.

B. Both Facilities + Payroll Tax

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a Payroll tax to cover the cost of the operating gap and facility needs. The total revenue target remains at $18.4 million. In Scenario B, the income tax would not be levied, and the payroll tax would need to be set at 0.92% per employer and employee. This scenario assumes that both PSFs and the LOL continue with no changes to structure or planned increases. Scenario B allows for a medium level of revenue diversity as it would maintain existing revenue and generate a new revenue source. Scenario B results in a lower level of complexity in implementation.

B1. Both Facilities + Payroll Tax + PSF Freeze

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a payroll tax to cover the cost of the operating gap and facility needs. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $31.4 million. In Scenario B1, the income tax would not be levied, and the payroll tax would need to be set at 1.57% per employer and employee. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario B1 results in a medium level of revenue diversity as it implements a new revenue source and maintains the PSF. Scenario B1 results in a lower level of complexity in implementation.

B2. Both Facilities + Payroll Tax + Eliminate PSF

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a payroll tax to cover the cost of the operating gap and facility needs. However, this scenario would also eliminate the need for a PSFfor at least the next 5 years. The total revenue target would increase to $41.4 million. In Scenario B2, the income tax would not be levied, and the payroll tax would need to be set at 2.10% per employer and employee. This scenario assumes that both PSF are eliminated, but that the LOL continue with no changes to structure or planned increases. Scenario B2 results in a low level of revenue diversity as it implements a new revenue source but eliminates the PSF. Scenario B2 also results in a low level of complexity in implementation.

B3. Both Facilities + Payroll Tax + Replace LOL

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a payroll tax to cover the cost of the operating gap and facility needs. However, this scenario would also replace the LOL. The total revenue target would increase to $26.4 million. In Scenario B3, the income tax would not be levied, and the payroll tax would need to be set at 1.31% per employer and employee. This scenario assumes that the PSFs continue with planned increases, but that the LOL would be eliminated. Scenario B3 results in a low level of revenue diversity as it implements a new revenue source but eliminates the LOL. Scenario B3 also results in a lower level of complexity in implementation.

C. Both Facilities + Income Tax Only

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a local income tax to cover the cost of the operating gap and facility needs. The total revenue target remains at $18.4 million. In Scenario C, the income tax would need to be set at 0.85% and the payroll tax would not be levied. This scenario assumes that both PSFs and the LOL continue with no changes to structure or planned increases. Scenario C allows for a medium level of revenue diversity as it would maintain existing revenue and generate a new revenue source and would result in a lower level of complexity in implementation.

C1. Both Facilities + Income Tax + PSF Freeze

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a local income tax to cover the cost of the operating gap and facility needs. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $31.4 million. In Scenario C1, the income tax would need to be set at 1.45% and the payroll tax would not be levied. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario C1 results in a medium level of revenue diversity as it implements a new revenue source and maintains the PSF. Scenario C1 results in a lower level of complexity in implementation.

C2. Both Facilities + Income Tax + Replace PSF

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a local income tax to cover the cost of the operating gap and facility needs. However, this scenario would also eliminate the need for a PSF for at least the next 5 years. The total revenue target would increase to $41.4 million. In Scenario C2, the income tax would need to be set at 1.92% and the payroll tax would not be levied. This scenario assumes that both PSF are replaced, but that the LOL continues with no changes to structure or planned increases. Scenario C2 results in a low level of revenue diversity as it implements a new revenue source but eliminates the PSF. Scenario C2 also results in a lower level of complexity in implementation.

C3. Both Facilities + Income Tax + Replace LOL

This scenario would fund facility investments at a level that will allow construction of both facilities and implement only a local income tax to cover the cost of the operating gap and facility needs. However, this scenario would also replace the LOL. The total revenue target would increase to $26.4 million. In Scenario C3, the income tax would need to be set at 1.22% and the payroll tax would not be levied. This scenario assumes that the PSFs continue with planned increases, but that the LOL would be replaced. Scenario C3 results in a low level of revenue diversity as it implements a new revenue source but eliminates the LOL. Scenario C3 also results in a lower level of complexity in implementation.

D. One Facility + Both Tools

This scenario would fund facility investments at a level that will allow construction of only one facility and implement both a personal income tax and a payroll tax to cover the cost of the operational gap and a portion of the facility needs. The total revenue target would decrease to $11.8 million. In Scenario D, the income tax would need to be set at 0.27% and the payroll tax would need to be set at 0.30% per employer and employee. This scenario assumes that both PSFs and the LOL continue with no changes to structure or planned increases. Scenario D allows for a high level of revenue diversity but would also result in a higher level of complexity in implementation as staff would be implementing both types of new taxes simultaneously.

D1. One Facility + Both Tools + PSF Freeze

This scenario would fund facility investments at a level that will allow construction of only one facility and implement both a personal income tax and a payroll tax to cover the cost of the operational gap and a portion of the facility needs. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $24.8 million. The income tax would need to be set at 0.57% and the payroll tax would be set at 0.62% per employer and employee. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario D1 results in a high level of revenue diversity as it implements two new revenue sources and maintains the PSF. Scenario D1 also results in a high level of complexity in implementation.

D2. One Facility + Both Tools + Replace PSF

This scenario would fund facility investments at a level that will allow construction of only one facility and implement both a personal income tax and a payroll tax to cover the cost of the operational gap and a portion of the facility needs. However, this scenario would also eliminate the need for a PSF for at least the next 5 years. The total revenue target would increase to $34.8 million. The income tax would need to be set at 0.81% and the payroll tax would be set at .87% per employer and employee. This scenario assumes that both PSFs are replaced, but that the LOL continues with no changes to structure or planned increases. Scenario D2 results in a medium level of revenue diversity as it implements two new revenue sources but replaces the PSF. Scenario D2 also results in a high level of complexity in implementation.

D3. One Facility + Both Tools + Replace LOL

This scenario would fund facility investments at a level that will allow construction of only one facility and implement both a personal income tax and a payroll tax to cover the cost of the operational gap and a portion of the facility needs. However, this scenario would also replace the LOL. The total revenue target would increase to $19.8 million. The income tax would need to be set at 0.46% and the payroll tax would be set at .50% per employer and employee. This scenario assumes that the PSFs continue with planned increases, but that the LOL would be eliminated. Scenario D3 results in a medium level of revenue diversity as it implements two new revenue sources but replaces the LOL. Scenario D3 also results in a high level of complexity in implementation.

E. One Facility + Payroll Tax Only

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only a payroll tax to cover the cost of the operating gap, and a portion of the facility needs. The total revenue target would decrease to $11.8 million. In Scenario E, the income tax would not be levied, and the payroll tax would need to be set at 0.59% per employer and employee. This scenario assumes that both PSFs and the LOL continue with no changes to structure or planned increases. Scenario E allows for a medium level of revenue diversity as it would maintain existing revenue and generate a new revenue source. Scenario E would result in a lower level of complexity in implementation.

E1. One Facility + Payroll Tax + PSF Freeze

This scenario would fund only one facility and implement only a payroll tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $24.8 million. In Scenario E1, the income tax would not be levied, and the payroll tax would need to be set at 1.23% per employer and employee. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario E1 results in a medium level of revenue diversity as it implements a new revenue source and maintains the PSF. Scenario E1 results in a lower level of complexity in implementation.

E2. One Facility + Payroll Tax + Replace PSF

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only a payroll tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also replace the need for a PSF for at least the next 5 years. The total revenue target would increase to $34.8 million. In Scenario E2, the income tax would not be levied, and the payroll tax would need to be set at 1.73% per employer and employee. This scenario assumes that both PSF are replaced, but that the LOL continues with no changes to structure or planned increases. Scenario E2 results in a low level of revenue diversity as it implements a new revenue source but replaces the PSF. Scenario E2 also results in a low level of complexity in implementation.

E3. One Facility + Payroll Tax + Replace LOL

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only a payroll tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also replace the LOL. The total revenue target would increase to $19.8 million. In Scenario E3, the income tax would not be levied, and the payroll tax would need to be set at 0.99% per employer and employee. This scenario assumes that the PSFs continue with planned increases, but that the LOL would be replaced. Scenario E3 results in a low level of revenue diversity as it implements a new revenue source but replaces the LOL. Scenario B3 also results in a low level of complexity in implementation.

F. One Facility + Income Tax

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only an income tax to cover the cost of the operating gap, and a portion of the facility needs. The total revenue target would decrease to $11.8 million. In Scenario F, the income tax would need to be set at 0.55% and the payroll tax would not be levied. This scenario assumes that both PSFs and the LOL continue with no changes to structure or planned increases. Scenario F results in a medium level of revenue diversity as it would maintain existing revenue and generate a new revenue source and would result in a lower level of complexity in implementation.

F1. One Facility + Income Tax + PSF Freeze

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only an income tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also freeze the PSF for at least the next 5 years. The total revenue target would increase to $24.8 million. In Scenario F1, the income tax would need to be set at 1.15% and the payroll tax would not be levied. This scenario holds the PSFs at current levels but makes no changes to the plans for other City Service fees. It also assumes that the LOL continues with no changes to structure or planned increases. Scenario F1 results in a medium level of revenue diversity as it implements a new revenue source and maintains the PSF. Scenario F1 results in a lower level of complexity in implementation.

F2. One Facility + Income Tax + Replace PSF

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only an income tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also replace the need for a PSF for at least the next 5 years. The total revenue target would increase to $34.8 million. In Scenario F2, the income tax would need to be set at 1.61% and the payroll tax would not be levied. This scenario assumes that both PSF are replaced, but that the LOL continues with no changes to structure or planned increases. Scenario F2 results in a low level of revenue diversity as it implements a new revenue source but replaces the PSF. Scenario F2 also results in a low level of complexity in implementation.

F3 One Facility + Income Tax + Replace LOL

This scenario would fund facility investments at a level that will allow construction of only one facility and implement only an income tax to cover the cost of the operating gap, and a portion of the facility needs. However, this scenario would also replace the LOL. The total revenue target would increase to $19.8 million. In Scenario F3, the income tax would need to be set at .92% and the payroll tax would not be levied. This scenario assumes that the PSF continue with planned increases, but that the LOL would be replaced. Scenario F3 results in a low level of revenue diversity as it implements a new revenue source but replaces the LOL. Scenario F3 also results in a low level of complexity in implementation.

Recommendations

Staff recommend the Council move forward with Scenario A, solving the funding needed to address the operational gap and setting facility investments at a level that will allow construction of both facilities (Police and Civic Campus). This option is the overall lowest cost impact to the community. Staff further recommends the Council pursue implementation of a mix of Payroll and Income Taxes since a mix will be the most equitable across the many people who benefit from City services. Scenario A supports the Council's vision for increased economic development helping with on-going budget challenges. Including a freeze on the PSF and marginally increasing the payroll and income taxes (Scenario A1) could be helpful in messaging the new revenue streams to the community.

Based on the feedback the Council provides on June 4th, staff will bring a Resolution to the June 15, 2026, Council Meeting affirming the Council's direction. A clear direction from Council will allow the Council and staff to engage in community educational and participation efforts.

Budget Impact

No budget impact at this time. Future implementation of recommended revenue sources will require budget consideration and discussion.

Attachments:

- Attachment CC-A April 9, 2026, Work Session Staff Report
- Attachment CC-B April 9, 2026, Work Session Presentation
- Attachment CC-C May 7, 2026, Work Session Staff Report
- Attachment CC-D May 7, 2026, Work Session Presentation
- Attachment CC-E Revenue Implementation Scenarios Comparison

To: City Council for April 9, 2026, Work Session

From: Mark W. Shepard, P.E., City Manager MWS

Date: April 1, 2026

Subject: Facility Investments—Civic Campus and Police Facility Construction Implementation Scenarios

CITY OF Corvallis

Action Requested

No action requested. Staff and the City's architectural consultant will provide the Council with information regarding outcomes from constructing the Civic Campus and Police facilities together or in sequence.

Strategic Plan Outcome Area

Economic Vitality: Foster a wide range of employment and housing opportunities where residents and businesses can prosper. Nurture a thriving downtown as the hub and character of Corvallis.

Excellence in Governance: Continuously improve the effectiveness and efficiency of delivering services through respect and teamwork. Effectively and efficiently deliver public services.

Infrastructure and Amenities: Maintain, replace and expand the City's capital assets for community development and growth. Ensure city streets, buildings, utilities, libraries, parks, trails, and greenspace are functional, well-maintained, and accessible.

Long-Term Fiscal Sustainability: Provide stewardship of Corvallis's financial and physical assets to ensure the long-term fiscal health of the City. Use proactive asset management approaches for maintaining and replacing infrastructure with the goal of extending asset life and providing reliable services.

Safe and Resilient City: Support community safety and resilience. Ensure a safe, secure, and prepared City. Prepare the City and community to respond to and recover from natural disasters. Adapt to changing climate impacts and support the reduction of GHG emissions community-wide.

Discussion

On February 17, 2026, the City Council adopted Resolution 2026-06 (Attachment CC-A) with direction to staff to provide an analysis of the impacts of moving forward with construction of both the Civic Campus and Police facility investment projects together as one project or of sequencing the construction of the two facilities. The information provided at the April 9 Work Session is part of the Council's broader conversation about addressing the City's operational budget gap and the funding of pressing facility investments. No decision will be made at the April 9 Work Session; information will be provided and staff and the consultant will be available to answer questions. The Council will use this information in its discussions and decision on how to proceed with funding these projects and the operational budget gap.

The following is the history of the City's Facility Investment work effort to date, provided as a refresher for Councilors and a synopsis for members of the public who may be just joining the conversation.

Facility Shortcomings Quantified

The City has been working to quantify and address pressing facility challenges over the past five years. The work started in 2021 with an assessment of City facilities. This assessment evaluated 17 locations for condition, workplace quality, workplace function, and the flexibility to meet current and future needs. The result was that the overall City portfolio rated a 2.58 on a scale of 1 (poor) to 5 (good). In addition, adequate space for operations was found to be lacking. Across the portfolio, square footage would need to increase by 77% to appropriately accommodate the staff/equipment at the time and increase by another 8% to meet future operations to the year 2040. The assessment identified general deficiencies across the portfolio and specific shortcomings at each location.

In September 2021, the results of the facility assessment were presented to Council, highlighting the facility deficiencies that stood in the way of effective service delivery and best practices for current and future operations. Decades of under-investment in City buildings has resulted in aging facilities that are undersized for the current need and will not serve the future needs of the Corvallis community. Along with specific issues uncovered at each location, a set of 'key findings' across the portfolio emerged:

1. The facilities are not energy efficient or resilient, and do not model green building practices.
2. There is an outmoded approach to gender equity, ADA access, crew decontamination zones, etc.
3. There is a lack of comfortable space for the community to connect and engage with the City.
4. There are inadequate security measures and safe spaces for staff.
5. There is a significant deficiency of covered storage for high-value fleet, equipment, and materials.
6. Most of the facilities lag peer cities and the private sector.

A Plan is Developed

The City Council agreed that it was imperative to address these deficiencies with the goal of achieving positive outcomes, such as:

1. Modernize the aging portfolio and reduce maintenance costs and risks.
2. Improve energy efficiency and resiliency and reduce greenhouse gas emissions.
3. Model green building practices.
4. Address gender inequity and create safe spaces for the public and staff.
5. Add welcoming/accessible spaces for people to connect and engage with each other and the City.
6. Protect high-value equipment from vandalism and reduce costs to maintain and replace assets.
7. Create an Employer of Choice environment that supports ongoing recruitment and retention.

The recommendations from the 2021 facility assessment proposed 11 projects to remediate the problems identified and improve service delivery to the public into the future. The findings and recommendations are captured in the Citywide Facilities Strategy (CFS), adopted by the City Council in January 2022 via Resolution 2022-03 (Attachment CC-B).

Recognizing that not all the CFS project recommendations could be implemented at the same time, the City Council went through a process to evaluate the urgency at each location and prioritize the projects. This effort culminated with the Council adopting Resolution 2022-25 (Attachment CC-C) to set a Priority Phasing Plan. This created a means for focused action to address the most urgent facility space and functional needs. Fire Stations #2 and #3 were already in the design phase and Council allocated American Rescue Plan Act grant dollars to constructing these projects. The next level priority was called **Moving forward.** The Resolution directed "*staff to continue work on municipal facility investments, including development of a funding strategy for the **Moving forward** phase projects and IAP2 appropriate public engagement efforts for the priority projects that proceed to the design and construction stage*." The **Moving-forward** projects were (1) relocate Parks Maintenance, (2) create a Civic Campus and new Administrative Building, and (3) remodel Fire Station #1.

For the Police Department, the CFS recommended a renovation of the entire Law Enforcement Building (LEB) and new square footage to provide adequate space for operations at the time and into the future. The concept assumed the City would be the sole occupant of the building when the Sheriff's Office moved into the then proposed new Benton County Justice Center. If the County ballot measure to fund the new facilities didn't pass, then the Sheriff operations would continue to occupy the LEB for the foreseeable future, and the CFS concept would no longer be feasible. In a discussion with the City Council on February 9, 2023, about how to address this potential outcome, Council directed staff to investigate alternative locations to the current LEB site for the Police Department. The key objectives for the new location were to remain in the downtown and to further community policing objectives by inviting positive interactions between the public and the department. At that time, the Council added the Police Department facility to the **Moving-forward** list of priority projects.

Staff worked with FFA Architecture and Interiors (FFA) to refine the CFS conceptual plans for these four top-priority projects. The goal of this effort was to determine if there were challenges to the viability of the CFS recommendations, to refine project designs, and to sharpen project cost estimates. This baseline information was needed to support the development of funding strategies for constructing the new facilities. The results of the refinement, or 10% design, work were presented to the Council at the January 18, 2024, Work Session.

In October 2024, staff identified a funding mechanism for the Parks Maintenance facility and recommended separating this project from the other **Moving-forward** priority projects and proceeding with full design and construction. Council agreed, adopting Resolution 2024-34 (Attachment CC-D) to authorize the City Manager to proceed with design and approving the use of Full Faith and Credit bonds to fund the construction. These bonds are to be paid back using current resources and anticipated future resources that will be freed up as the City's current bonded debt is paid off.

The Fire Station #1 remodel project is contingent on the Civic Campus being constructed, which will include a purpose-built space for the Council Chambers. When Council moves to the new facility, space will be freed up in the Fire Station to be repurposed for Fire Department operations. Since the remodel can't be accomplished as a stand-alone project, it was removed from the **Moving-forward** list.

Civic Campus and Police Facility

The remaining **Moving-forward** priority projects are the new Police facility and new Civic Campus.

The need for additional and improved space for City operations was obvious in 2021 and is only more pressing today. The CFS recommendation is to keep Civic Campus and Police operations downtown. An alternative was to abandon downtown and move these operations outside the city core. This was not pursued because it is contrary to Council policy documents and community feedback to support a strong and vibrant downtown as the heart of our community.

Civic facilities serve as more than just workspace for City employees. Investments in the Police and Civic Campus facilities can, and should, serve a greater purpose for the vibrancy of downtown. Having these facilities across the street from one another provides the opportunity to establish a plaza between them for 'place-making'—the intention of creating public spaces that improve urban vitality and promote people's health, happiness, and well-being—which is an important element for civic investments. Urban vitality is enhanced by a place to support cultural events, using civic investment as an economic catalyst. Based on the experience of other cities, creating such a space will foster a more positive connection between the community we serve and the organization.

The City Council is aware that since the 1920s, City and community leaders have envisioned Madison Avenue as the link between the Oregon State University campus on the west end and the downtown heart of the city/Willamette River on the east end. This main artery was imagined as having opportunities for many different types of public engagement along its length, including a civic hub at the approximate midpoint of the corridor. The Civic Campus and Police projects are a matchless opportunity to further the long-standing community vision for Madison Avenue and to contribute to a revitalization of downtown. With the Council-approved layout for these buildings, we have the opening to create a true hub of civic services and community space.

At the same time, private development is underway on Madison Avenue, both at the riverfront and along the street through downtown. The confluence of our civic projects and private investment to achieve our community's vision is an opportunity that our city has not experienced since our predecessors developed the vision 100 years ago. This rare prospect is not likely to revisit the community in the next 100 years. Recognizing this, the City Council adopted Resolution 2024-38 on December 2, 2024 (Attachment CC-E), establishing the plan to build the Civic Campus and Police facility on either side of Madison Avenue between 5th and 6th Streets.

In support of this direction, the Council authorized the purchase of the Municipal Court Building for approximately $1.4 million in 2025. This purchase was an important step because it gave the City ownership of all the property needed to complete the combined Civic Campus and Police facility vision.

April 9 Work Session

At the April 9 Work Session, FFA Architecture will present an analysis of the expected outcomes from constructing the Civic Campus and Police facilities together or in sequence. This will provide the Council and staff with important information as we work through the questions about funding for facilities and ongoing operations.

A helpful tool for evaluating options is the Sustainable Decision-making Framework, a component of the City's adopted IAP2 Engagement Planning Guide. This framework uses Technical, Environmental, Economic and Community Benefit lenses to organize and evaluate information to reach a decision that is both in balance and expected to last.

- ✓ *Technically Feasible: Can we actually do this? Is it legally allowed? Is it dependent on cooperation from other agencies? Is one option less complicated than the other options?*
- ✓ *Environmentally Compatible: Is there an obvious environmental impact? Can the impact be avoided with modification? Is one option less impactful than other options?*
- ✓ *Economically Viable: Is it in the budget? Can we afford it? Is one option more or less expensive than other options?*
- ✓ *Community Benefit: Who does this decision affect positively? Who does this decision affect negatively? How does this decision align with our guiding policies and plans (e.g. Imagine Corvallis 2040 Community Vision, Transportation System Plan, etc.)? Does one option address or ease existing disparities more than other options? Community benefit is more than just the results of a public engagement process; it is the sum total of all the long-term factors that affect the outcome for the community.*

Staff plans to take the construction implementation options through this framework at the Work Session.

Next Steps

Staff will return to a Work Session in May to discuss the revenue options the Council selected for further work to address both the City's facility funding needs and the anticipated operating budget gap. Then in June, the Council will be asked to provide direction about facility funding and implementation.

Budget Impact

There is no budget impact because the Council is not being asked to make a decision at the Work Session.

Attachments

- Attachment CC-A Resolution 2026-06 Budget Gap and Facility Needs Financial Strategy Direction
- Attachment CC-B Resolution 2022-03 Adopting a City-wide Facilities Strategy
- Attachment CC-C Resolution 2022-25 Adopting a CFS Priority Phasing Plan
- Attachment CC-D Resolution 2024-34 Approving the Parks Maintenance Facility Capital Project
- Attachment CC-E Resolution 2024-38 Adopting a Civic Campus and Police Facility Site Layout

RESOLUTION 2026-06

A RESOLUTION ADOPTING THE BUDGET GAP AND FACILITY NEEDS FINANCIAL STRATEGY DIRECTION

Minutes of the February 17, 2026, Corvallis City Council meeting, continued.

A resolution submitted by Councilor Cadena.

WHEREAS, the City completed a Facility Needs Assessment (FNA) in 2021 to assess existing and future facility needs; and

WHEREAS, the Council adopted a Citywide Facilities Strategy (CFS) via Resolution 2022-18 on January 18, 2022, based on the findings of the FNA that provides recommended solutions to the City's facility shortcomings; and

WHEREAS, the Council adopted a CFS Priority Phasing Plan via Resolution 2022-25 on June 6, 2022, identifying the Civic Campus and Police Facility as priority projects; and

WHEREAS, the Council adopted Resolution 2024-38 on December 2, 2024, to establish the chosen layout for the Civic Campus and Police Facility projects; and

WHEREAS, Resolution 2024-38 directed the City Manager to develop funding strategy options for the chosen layout for Council's consideration; and

WHEREAS, at the December 16, 2024, Work Session, staff shared with Council that the size of the Civic Campus and Police Facility projects necessitated some level of debt to be incurred; and

WHEREAS, at the December 16, 2024, Work Session, Council discussed and posed questions about the mechanisms that could be used to pay off the new debt incurred; and

WHEREAS, at the December 16, 2024, Work Session, Council concurred with staff's recommendation to engage a financial consultant early in 2025 to assist with the review and to make recommendations regarding the potential funding mechanisms; and

WHEREAS, guiding principles provide a framework for impartial comparative analysis of revenue options to support capital investments (referred to as "Funding Analysis Guiding Principles"); and

WHEREAS, on February 18, 2025, Council adopted the guiding principles to direct the City's Funding Feasibility Analysis; and

WHEREAS, since September 2025 Council has been discussing the forecasted gap in the General Fund operational budget for the 2027-29 Biennial; and

WHEREAS, at the February 4, 2026, Work Session, Council deliberated on the budget gap and facility needs along with the tools available to address those needs; and

WHEREAS, Council came to consensus on a direction that staff should pursue in bringing back proposals for Council's consideration,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORVALLIS RESOLVES to pursue the following strategy:

1. The City will review options that address the Budget Gap and Facility needs concurrently
2. The City will continue to pursue options that address both a new Police Building and a Civic Campus while providing deeper analysis of the impacts of moving forward with both or deferring one or the other of the buildings.
3. The City will consider 3 tools to address these needs: a General Obligation Bond, Payroll Tax, and Personal Income Tax. Staff will develop proposals around these three tools along with timelines, implementation costs, and estimated rates and impacts to the community.

Signed by:
Tony Cadena
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Councilor

Upon motion duly made and seconded, the foregoing resolution was adopted, and the Mayor thereupon declared said resolution to be adopted.

RESOLUTION 2022-03

A RESOLUTION ADOPTING A CITYWIDE FACILITIES STRATEGY

Minutes of the January 18, 2022, Corvallis City Council meeting, continued.

A resolution submitted by Councilor Struthers.

WHEREAS, the City has not regularly invested in its facilities in decades; and

WHEREAS, the lack of attention and investment has led to a significant deficiency in appropriate facilities to support the efficient, cost-effective, safe, sustainable, and equitable delivery of services by City staff; and

WHEREAS, the lack of attention and investment has led to facilities that are not welcoming for the community to engage with the Council and City staff; and

WHEREAS, the City has completed a Facility Needs Assessment (FNA) to assess existing and future facility needs; and

WHEREAS, the FNA evaluated how to use municipal facilities to be more efficient in providing services to the public; and

WHEREAS, the FNA evaluated how to improve staff functionality and to enhance collaboration across all City departments; and

WHEREAS, the FNA evaluated how to create inclusive and safe environments in City facilities for the public, Council, and staff, increasing access and removing barriers to services; and

WHEREAS, the FNA found that 47% of the facilities studied are older than the useful life of an average building structure; and

WHEREAS, the FNA determined there is a need for a 77% increase in facility area to support current operations and another 8% increase in area to support projected operational levels in 2040; and

WHEREAS, the result of the FNA is a Citywide Facilities Strategy that provides recommended solutions to the City's facility shortcomings and a priority scheme for projects based on a technical analysis.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORVALLIS RESOLVES to adopt the Citywide Facilities Strategy to acknowledge the needs in City facilities and to establish a foundation for future actions to address the pressing facility and space deficiencies; and

BE IT FURTHER RESOLVED that the City Council directs staff to continue work on municipal facility investments, including facility funding discussions and the development of a Citywide Facility Strategy Priority Phasing Plan.

DocuSigned by:
Andrew Struthers
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Councilor

Upon motion duly made and seconded, the foregoing resolution was adopted, and the Mayor thereupon declared said resolution to be adopted.

RESOLUTION 2022-25

A RESOLUTION ADOPTING A CITYWIDE FACILITIES STRATEGY PRIORITY PHASING PLAN

Minutes of the June 6, 2022, Corvallis City Council meeting, continued.

A resolution submitted by Councilor Shepherd.

WHEREAS, the City has not regularly invested in its facilities for decades; and

WHEREAS, the lack of attention and investment has led to a significant deficiency in appropriate facilities to support the efficient, cost-effective, safe, sustainable, and equitable delivery of services by City staff; and

WHEREAS, the lack of attention and investment has led to facilities that are not welcoming for the community to engage with the Council and City staff; and

WHEREAS, the City has completed a Facility Needs Assessment (FNA) to assess existing and future facility needs; and

WHEREAS, the FNA evaluated how to use municipal facilities to be more efficient in providing services to the public; and

WHEREAS, the FNA evaluated how to create inclusive and safe environments in City facilities for the public, Council, and staff, increasing access and removing barriers to services; and

WHEREAS, the FNA determined there is a need for a 77% increase in facility area to support current operations and another 8% increase in area to support projected operational levels in 2040; and

WHEREAS, the result of the FNA is a Citywide Facilities Strategy (CFS) that provides recommended solutions to the City's facility shortcomings; and

WHEREAS, the Council adopted the CFS in January 2022, laying a foundation for the City to address decades of under-investment in facility spaces and to position the City to serve the Corvallis community into the future; and

WHEREAS, the Council acknowledges that a plan to phase the CFS-recommended projects will allow the City to move forward with addressing facility space needs in a focused manner; and

WHEREAS, the Council and staff systematically worked through a process between February and May 2022 to gain an understanding of the factors that inform the development of a Priority Phasing Plan; and

WHEREAS, in February and March 2022, the Council allocated federal stimulus monies to the CFS remodel projects at Fire Station #3 and #2, respectively; and

WHEREAS, four CFS projects are dependent on decisions outside the control of the City, on other City work efforts or CFS projects being completed before the project scope and design can be determined: the Law Enforcement Building (dependent on the ultimate location of the Benton County Sheriff's Office), the Public Works complex (dependent on the outcome of the Wastewater Master Plan update), Fire

Station #4 (dependent on property acquisition for the new station), and Fire Station #1 (dependent on the move of the Council Chambers to another location); and

WHEREAS, three CFS facilities have shortcomings that are not as critical as the health/safety issues at the other sites and have the potential to be recipients of community fundraising/donation campaigns: the Library, Majestic Theatre, and Osborn Aquatic Center; and

WHEREAS, at its May 5, 2022 Work Session, the Council expressed the importance of the public safety projects and the desire to look for opportunities to address fire facility needs.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORVALLIS RESOLVES to adopt the following Citywide Facilities Strategy Priority Phasing Plan as the focused action plan, based on priority and project readiness, to create a road map to support focused action to address facility space needs and remove obstacles to efficient service delivery; and

In progress. Projects with allocated funding.

- Remodel Fire Station #3
- Remodel Fire Station #2

Moving forward. Projects that can proceed into funding strategy development and planning for implementation.

- Relocate Parks Maintenance
- Create a Civic Campus and new Administrative Building
- Remodel Fire Station #1

Pending further information. Projects that are dependent on other actions that will impact the project's scope and design.

- Remodel and expand the Law Enforcement Building
- Relocate Fire Station #4
- Construct and remodel Public Works

Opportunity-based. Projects that can move forward whenever funding is available.

- Expand and remodel Library
- Upgrade Majestic Theatre
- Expand Osborn Aquatics Center

BE IT FURTHER RESOLVED that the City Council directs staff to continue work on municipal facility investments, including development of a funding strategy for the **Moving forward** phase projects and IAP2 appropriate public engagement efforts for the priority projects that proceed to the design and construction stage.

DocuSigned by:
Gabe Shepherd
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Councilor

Upon motion duly made and seconded, the foregoing resolution was adopted, and the Mayor thereupon declared said resolution to be adopted.

RESOLUTION 2024-34

A RESOLUTION APPROVING THE PARKS MAINTENANCE FACILITY CAPITAL PROJECT AND ADOPTING A FUNDING STRATEGY.

Minutes of the October 7, 2024, Corvallis City Council meeting, continued.

A resolution submitted by Councilor Shaffer.

WHEREAS, the City has not regularly invested in its facilities for decades; and

WHEREAS, the lack of attention and investment has led to a significant deficiency in appropriate facilities to support the efficient, cost-effective, safe, sustainable, and equitable delivery of services by City staff; and

WHEREAS, the lack of attention and investment has led to facilities that are not welcoming for the community to engage with the Council and City staff; and

WHEREAS, the City completed a Facility Needs Assessment (FNA) in 2021 to assess existing and future facility needs; and

WHEREAS, the FNA evaluated how to make municipal facilities more efficient in providing services to the public; and

WHEREAS, the FNA evaluated how to create inclusive and safe environments in City facilities for the public, Council, and staff, increasing access and removing barriers to services; and

WHEREAS, the FNA determined there is a need for a 77% increase in facility area to support current operations and another 8% increase in area to support projected operational levels in 2040; and

WHEREAS, the maintenance facility for the Parks Division had the worst ranking in the FNA, with significant deficiencies in protection of high-value equipment, in site safety for staff and visitors, in gender equity, in accessibility and in office, workshop, and storage spaces; and

WHEREAS, the Council adopted a Citywide Facilities Strategy (CFS) based on the findings of the FNA that provides recommended solutions to the City’s facility shortcomings; and

WHEREAS, the Council adopted the CFS in January 2022, laying a foundation for the City to address decades of under-investment in facility spaces and to position the City to serve the Corvallis community into the future; and

WHEREAS, the Council adopted a Priority Phasing Plan in June 2022, that included the Parks Maintenance Facility as one of the ‘Moving Forward’ facilities that would proceed into funding strategy development and planning for implementation; and

WHEREAS, the maintenance facility is mostly within the federally regulated floodway and reconstructing an improved facility in its current location is not possible; and

WHEREAS, a concept design for a new maintenance facility was completed in 2023 and presented to the City Council on January 18, 2024; and

WHEREAS, this level of design provides a reliable cost estimate for the project that was used to develop a funding strategy; and

WHEREAS, the City has the capacity to fund the project without initiating new revenues sources or reducing current service levels; and

WHEREAS, the City Council discussed the funding for the project and expressed support to continue work toward project construction at the September 19, 2024 Work Session; and

WHEREAS, construction of the Parks Maintenance Facility was not included in the adopted 2025 – 2029 Capital Improvement Plan because it was still in project development.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORVALLIS RESOLVES to construct the Parks Maintenance Facility as a capital project; and

BE IT FURTHER RESOLVED that the City Council approves the funding strategy to issue Full Faith and Credit bonds that are to be paid back using current resources and anticipated future resources that will be freed up as the City's current bonded debt is paid off over the next six years; and

BE IT FURTHER RESOLVED that the City Council authorizes the City Manager to take the necessary actions to complete design of the facility with a target of starting construction in the Spring of 2026; and

BE IT FURTHER RESOLVED that the City Council directs the City Manager to complete, over the coming months, the actions necessary to proceed with a sale of Full Faith and Credit bonds for the project.

DocuSigned by:
Paul Shaffer
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Councilor

Upon motion duly made and seconded, the foregoing resolution was adopted, and the Mayor thereupon declared said resolution to be adopted.

RESOLUTION 2024-38

A RESOLUTION ADOPTING A CIVIC CAMPUS AND POLICE FACILITY SITE LAYOUT, AS AMENDED.

Minutes of the December 2, 2024, Corvallis City Council meeting, continued.

A resolution submitted by Councilor Shepherd.

WHEREAS, the City has not regularly invested in its facilities for decades; and

WHEREAS, the lack of attention and investment has led to a significant deficiency in appropriate facilities to support efficient, cost-effective, safe, sustainable, and equitable delivery of services by City staff; and

WHEREAS, the lack of attention and investment has led to facilities that are not welcoming for the community to engage with the Council and City staff; and

WHEREAS, the City completed a Facility Needs Assessment (FNA) in 2021 to assess existing and future facility needs; and

WHEREAS, the FNA evaluated how to make municipal facilities more efficient in providing services to the public; and

WHEREAS, the FNA evaluated how to create inclusive and safe environments in City facilities for the public, City Council, and staff, increasing access and removing barriers to services; and

WHEREAS, the FNA determined there is a need for a 77% increase in facility area to support current operations and another 8% increase in area to support projected operational levels in 2040; and

WHEREAS, the FNA conclusions for the four buildings that house administrative services, collectively known as the ‘Civic Campus’ are that the facilities have poor quality workspaces, storage areas, security measures, and energy performance; and are at capacity and need a 60% increase in area to provide efficient services to the community; and

WHEREAS, the FNA identified deficiencies in the Law Enforcement Building that houses the Police Department in the areas of safety, equity, security, resiliency, and workspace quality and recommended a 115% increase in area for the necessary public safety staff, operations, storage and training needs; and

WHEREAS, the Citywide Facilities Strategy (CFS) provides recommended conceptual solutions to the City’s facility shortcomings based on the findings of the FNA; and

WHEREAS, the Council adopted the CFS in January 2022, laying a foundation for the City to address decades of under-investment in facility spaces and to position the City to serve the Corvallis community into the future; and

WHEREAS, the Council adopted a Priority Phasing Plan in June 2022, that included the Civic Campus project as one of the ‘Moving Forward’ facilities that would proceed into funding strategy development and planning for implementation; and

WHEREAS, the Council added the Police facility to the ‘Moving Forward’ priority in February 2023; and

WHEREAS, FFA Architecture and Interiors was engaged to refine the CFS facility conceptual plans to determine if there were challenges to their viability and to develop designs to a 10% stage; and

WHEREAS, this design refinement effort identified shortcomings in the Civic Campus and Police CFS recommendations that suggested another alternative could better meet operational and community objectives; and

WHEREAS, the Civic Campus concept design was presented to the City Council on October 19, 2023; and

WHEREAS, a concept design for a new Police facility located on Madison Avenue between 5th and 6th Streets was presented to the City Council on January 18, 2024; and

WHEREAS, Council established the Civic Campus Community Engagement Task Force (CETF) in March 2024 and charged the group with "engaging community members, organizations, and businesses to raise awareness about the Civic Campus concept and gather community feedback about community values, goals and outcomes that the Civic Campus could help achieve"; and

WHEREAS, the CETF engaged the community over seven months and presented their Final Report and Recommendations to Council on October 21, 2024; and

WHEREAS, the CETF public input findings and recommendations first prioritize investments in downtown safety, and public and private infrastructure needs and services; and

WHEREAS, the CETF public input findings and recommendations identified that cost of a proposed Civic Campus and the cost of existing city fees and taxes are a public concern; and

WHEREAS, four conceptual site layout alternatives for the Civic Campus and Police facility were presented to Council with descriptions of the distinguishing features on November 7, 2024; and

WHEREAS, the Council discussed the Civic Campus CETF Report and the relative merits of the Civic Campus and Police facility alternatives on November 21, 2024, in the context of the IAP2 Sustainable Decision framework, using community and organizational objectives gleaned from City policy documents and community values feedback and FFA's professional perspective on the ranking of each alternative against similar criteria; and

WHEREAS, Council recognizes that these facility investment projects are a component of a larger effort to foster downtown vitality that Council made a commitment to pursue in the Strategic Operational Plan; and

WHEREAS, the critical need for these city facilities cannot be met by making incremental improvements, spread out over several decades, while the City waits for ideal or opportunistic moments to secure funding and initiate construction; and

WHEREAS, consistent with the CETF recommendations, we assert it is the community's strong desire to maintain a significant presence in downtown, rather than outlying locations; and

WHEREAS, it is important to make deliberate and strategic progress so as to avoid ever-increasing costs, deterioration of services, and an inability to attract and retain professional staff.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CORVALLIS RESOLVES that the chosen Civic Campus and Police facility site layout removes the existing City Hall building and constructs new buildings on either side of Madison Avenue, between 5th and 6th Streets.

BE IT FURTHER RESOLVED that the preference within that alternative is to construct the Police facility on the north side of Madison Avenue and the Civic Campus on the south side of Madison Avenue; and

BE IT FURTHER RESOLVED that the City Council and City staff will mutually initiate leadership efforts joining with property owners, business managers and leaders and other organization to strategically invest and improve downtown's vitality and safety; and

BE IT FURTHER RESOLVED that the City Council and City staff will mutually undertake efforts to engage with the community, other governments, businesses and organizations to build understanding and a community consensus as to how the removal of the current City Hall and the creation of a new Civic Campus and police facility will valuably benefit the community; and
S
BE IT FURTHER RESOLVED that the City Council directs the City Manager to develop funding strategy options for the chosen layout for Council's consideration; and

BE IT FURTHER RESOLVED that the Mayor and City Council, with support from City staff, will engage key partners and stakeholders in building understanding, involvement with plan refinements, and addressing both the facility needs and the community benefit; and

BE IT FURTHER RESOLVED that, prior to the selection of preferred funding strategies or initiation of final design efforts, the Mayor and City Council will discuss community engagement opportunities and appropriate approaches for that engagement consistent with the International Association for Public Participation (IAP2) framework.

Signed by:
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Councilor

Upon motion duly made and seconded, the foregoing resolution was adopted, and the Mayor thereupon declared said resolution to be adopted.

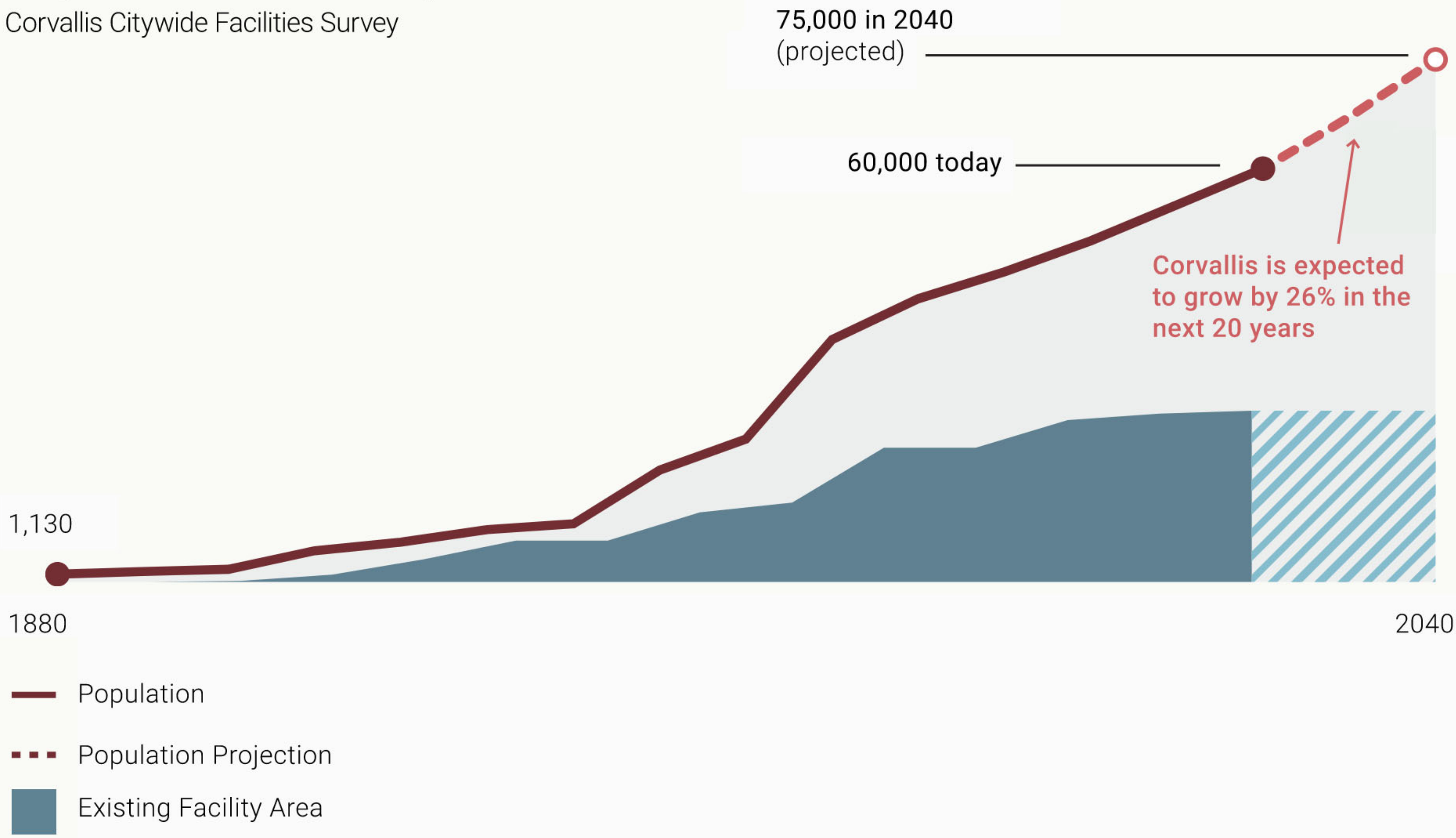

City of Corvallis
Civic Campus and Public Safety Building
Council Presentation | April 9th, 2026
HOTEL JULIAN


Agenda
Council Presentation | April 9th, 2026
Resetting the Stage
Implementation Strategies
Upcoming Process


Resetting the Stage
Council Presentation | April 9th, 2026

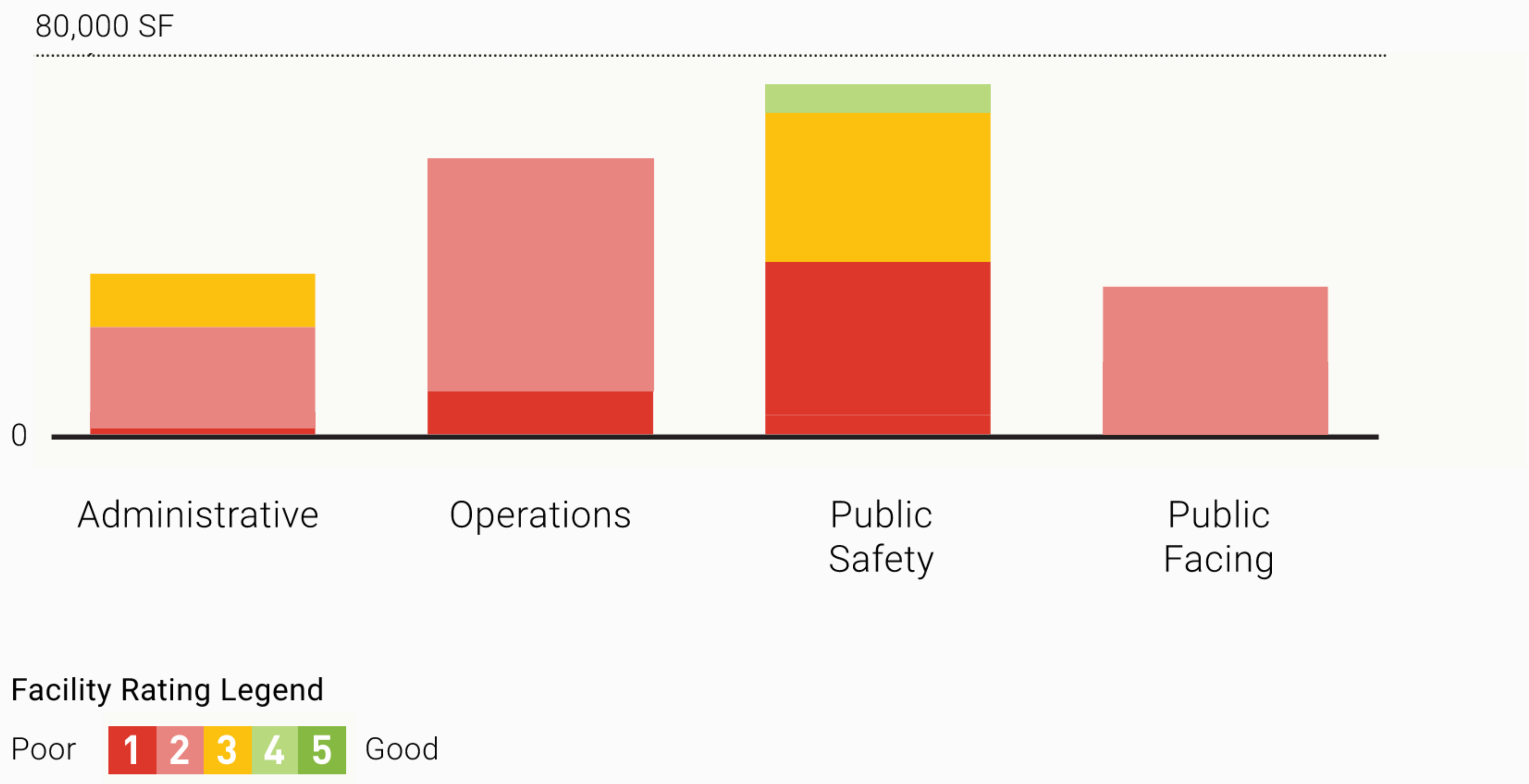
Population and Facility Area

Corvallis Citywide Facilities Survey



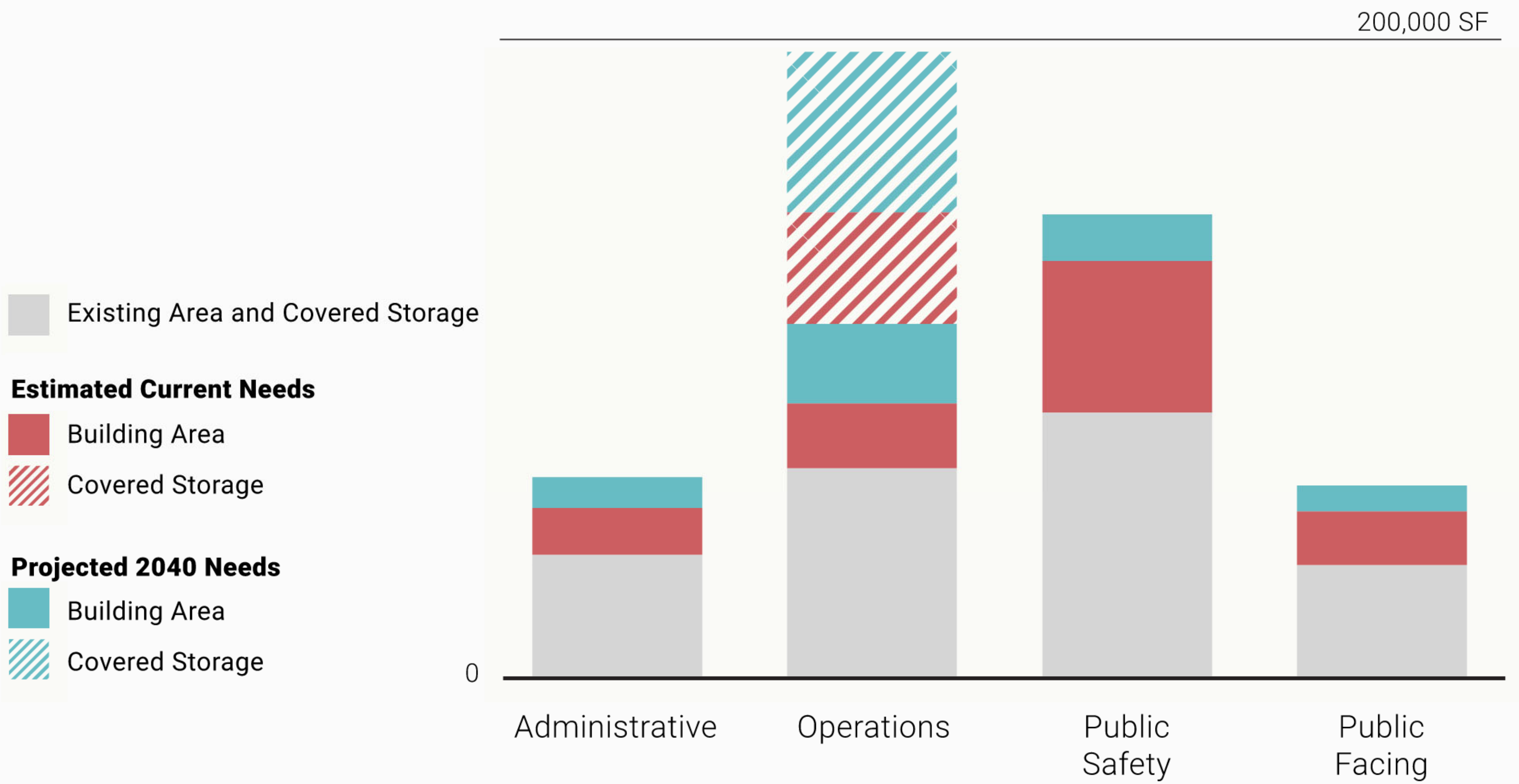
Overall Facility Rating

Corvallis Citywide Facilities Survey



Current and Future Needs

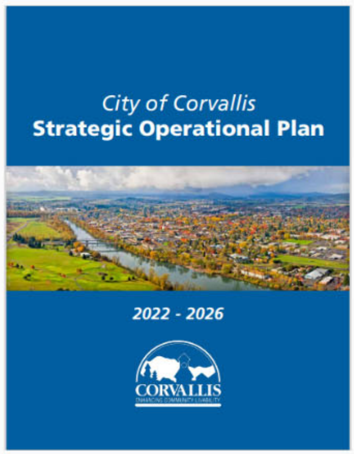
Corvallis Citywide Facilities Survey



Policy Based Decisions

IMAGINE CORVALLIS 2040
OUR COMMUNITY VISION IN ACTION

Corvallis Climate Action Plan



GUIDING PRINCIPLES

City leadership identified the following principles to help guide alternative and strategy development.

FUNCTIONAL, EFFICIENT, AND COLLABORATIVE

- Facilities are right-sized and well-designed to support staff co-location, collaboration, and innovation.
- Enhances staff productivity and delivers the highest quality of service.
- Supports efficient workflows and maintains cost-effective operations.
- Plans to accommodate growth and change.

SAFE AND HEALTHY

- Provides quality facilities for all.
- Strives to provide safe and secure workplaces.
- Designs workspaces that encourage physical and emotional well-being and support employee recruitment and retention.
- Creates inclusive environment for all that increases access and removes barriers.

SUSTAINABLE AND RESILIENT

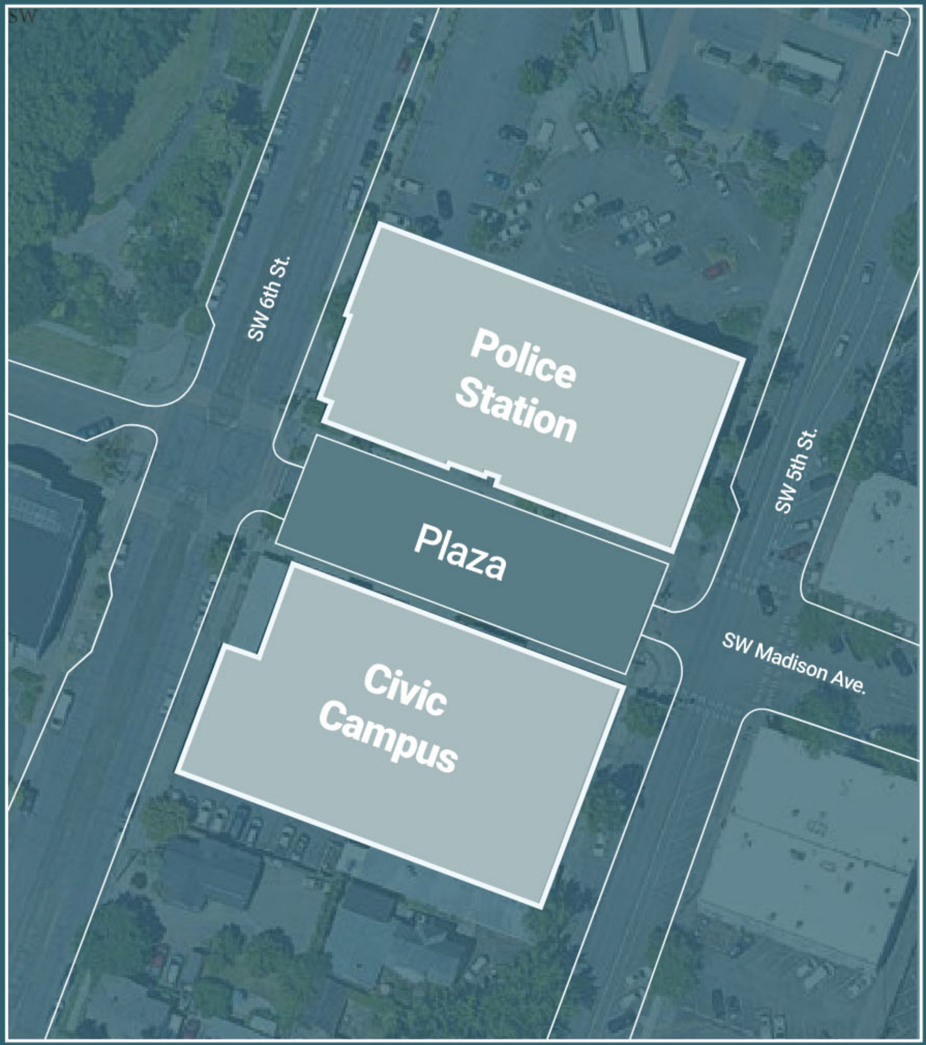
- Improves response to all types and scales of emergencies.
- Minimizes energy use, showcases green development practices, and reduces carbon footprint where feasible.
- Supports new energy-efficient buildings that are more cost-effective to maintain than aged and deteriorating facilities.

COMMUNITY FOCUSED

- Leverages investments to support community goals and maximize neighborhood benefits.
- Creates convenient, welcoming, and barrier-free public spaces.
- Supports initiatives and investments that address service and workspace equity.

Council Direction

A Civic Vision on Madison Ave.



Functional Operations

(-) (+)

Brought City staff from separate locations under one roof with City Council.

Carbon Impact

(-) (+)

Less operational carbon impacts with new facilities

Resilience

(-) (+)

New facilities designed at more robust resiliency standards.

Financial Stewardship

(-) (+)

Meets the goals for the least cost

Accessibility

(-) (+)

Removed physcial and social barriers to City Council and staff

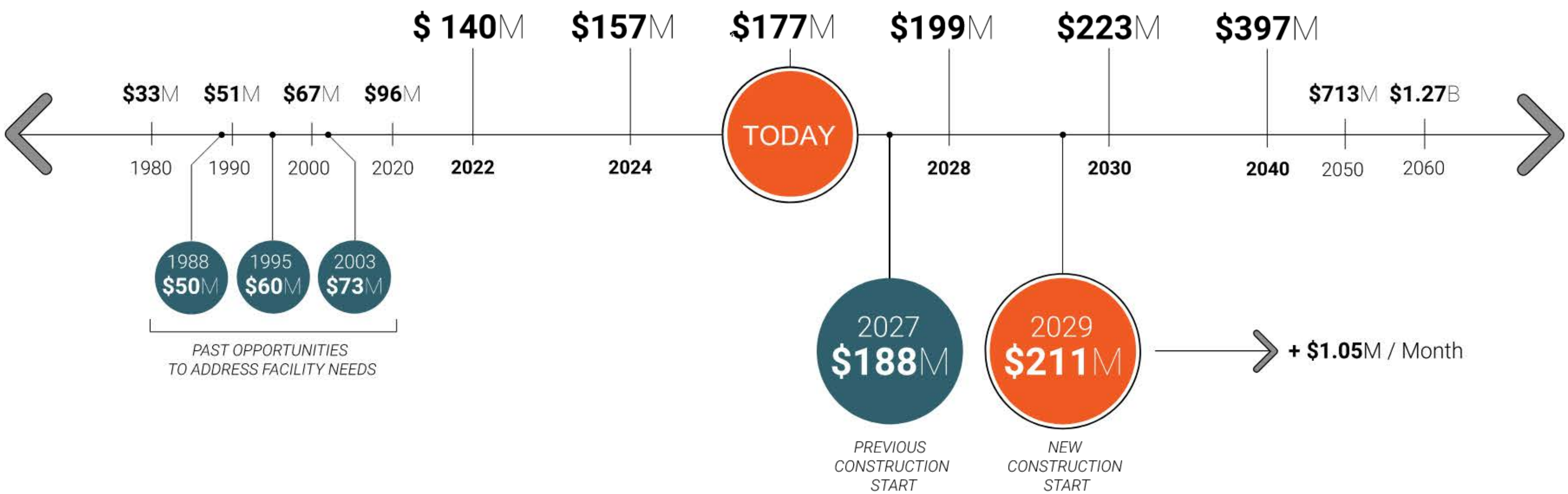
Community Amenity

(-) (+)

Created interior and exterior spaces for public meetings and community gatherings.

Council Direction : Cost Update

Engineering New Record and Cost Estimator Escalation




Implementation Strategies
How do we get this done?

Implementation Strategies

Common impacts of Finished Projects

- Establishes the 100 year Madison Avenue vision to have a central civic hub downtown
- Contributes to downtown vitality through daily activity from employees, visitors, and civic functions
- Maintains public safety and city administration at the center of the community
- Creates opportunities for public gathering spaces and civic events
- Implements Downtown Vitality Task Force Goals
  - Economic boost, quality of street experience, social infrastructure, sustainability
- Makes progress on City's sustainability and resiliency goals

Implementation Strategies

Delay Assumptions and Risks

Construction cost escalation is calculated to be at **6.0% per year** or **0.5% per month**, with duration of delay being **8 years**

Depending on delay duration, other factors can jeapordize final implementation

- Long delays can overlap council elections
- Multiple funding asks can lead to voter fatigue
- In any option city hall staff need to relocate. The cost and duration of the relocation is impacted by which option is chosen
- In an option where the police station is delayed, resilient temporary facilities need to be created
- Building and regulatory code revisions between phases could increase cost

Construction Impacts / Efficiencies

Efficiencies in executing the projects together.

A single project has less startup, mobilization and shutdown costs

Larger projects have a greater economy of scale

Significant efficiencies with procurring, managing and the ability to stagger subcontractors across a single project

A single project has greater efficiency in general contractor supervision, temporary safety and security infrastructure, and onsite management

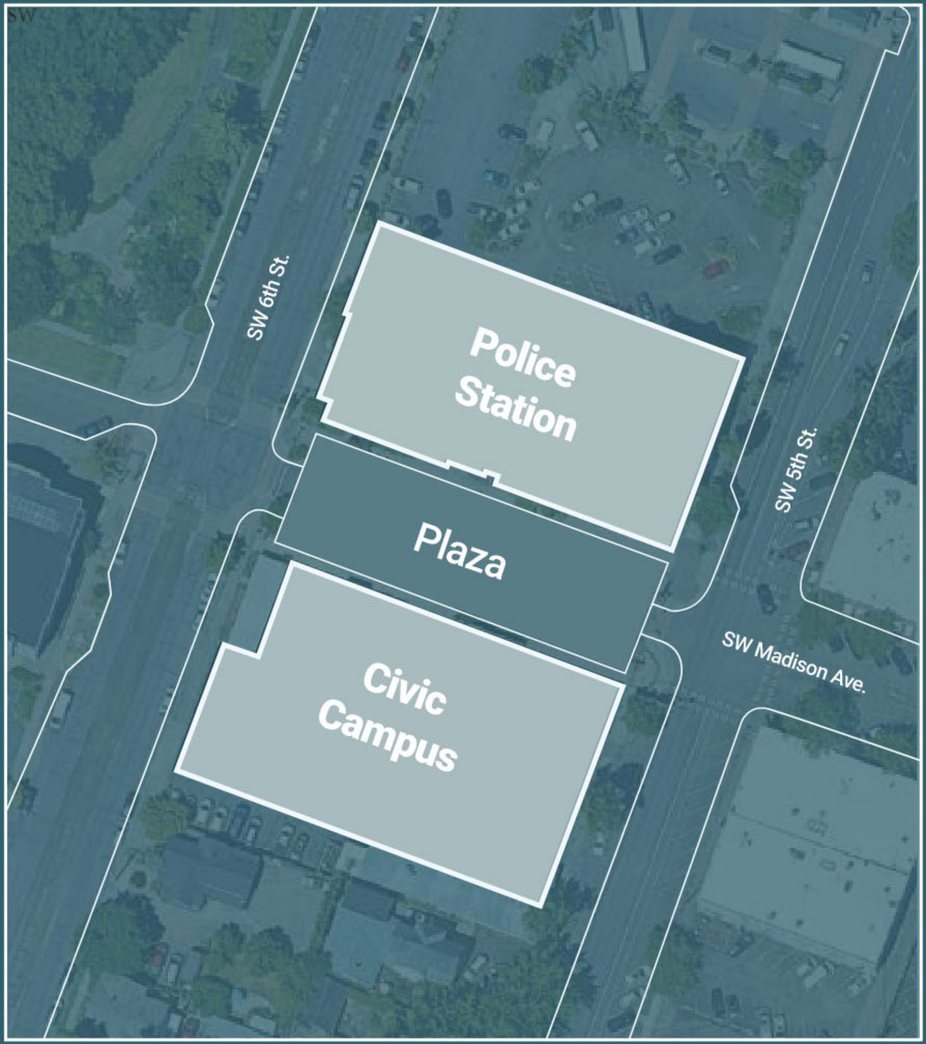
Ability to share equipment and material staging space particularly on an urban site

Avoids duplicate costs for utility and street right-of-way work

Only one distruption to the downtown neighborhood

Implementation Strategy : 1

Build Both Projects Simultaneously



Pros:

Civic campus staff return after a short term lease

Police able to remain in LEB while construction is completed

Addresses two aging facilities simultaneously, reducing long-term facility risk

Allows shared infrastructure and site development efficiencies between projects

Immediately implements Downtown Vitality Task Force Goals

Avoids future construction escalation from delaying projects

Allows for new approach to underground parking garage

Least total cost to implement

Cons:

Highest initial capital cost

Cost: **$211.5M**

Parking Potential : Current Design

Parking opportunities can change with implementation strategy

Public Safety Building

Civic Campus

122 parking spaces

3 stories below grade

Parking Potential : Potential Improved Design

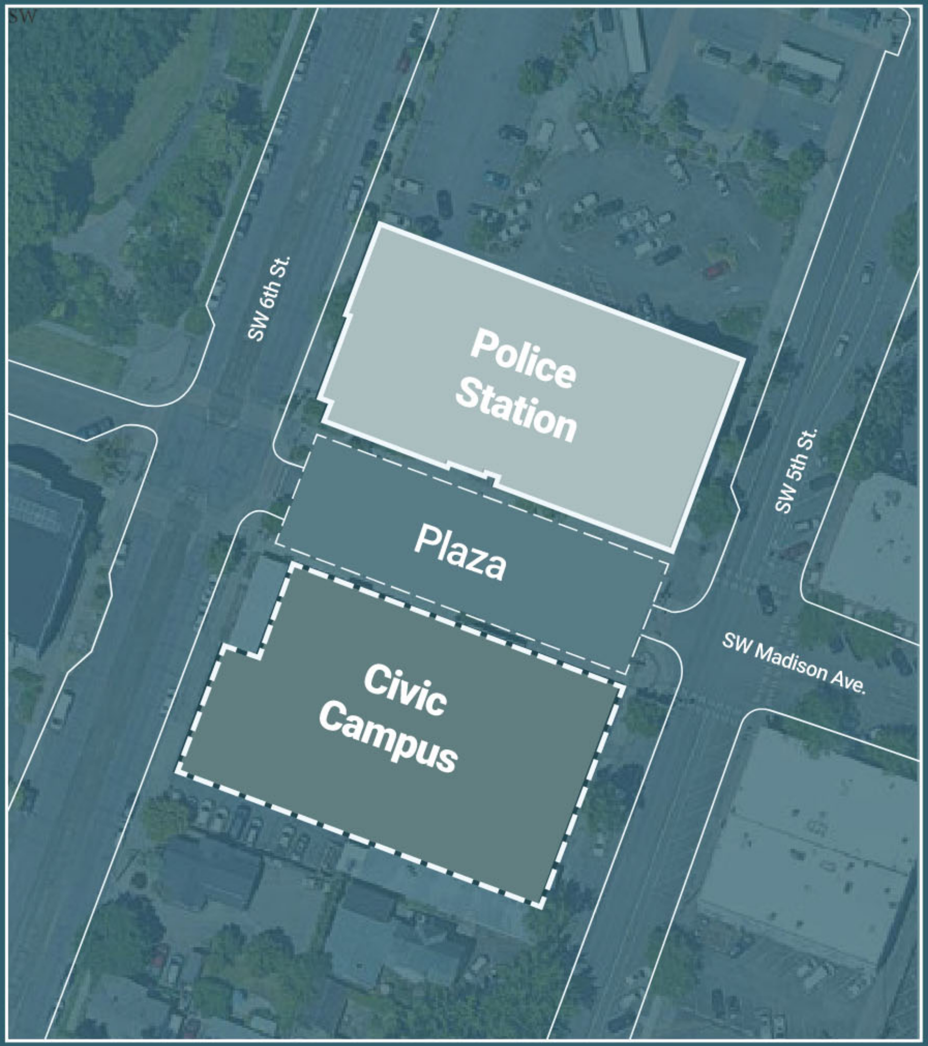
Parking opportunities can change with implementation strategy

190 parking spaces

1 story below grade

Implementation Strategy : 2

Build Police Station and Delay Civic Campus



Pros:

Addresses urgent public safety facility needs

Immediately improves operational effectiveness and resilience for police services

Lower initial capital investment than building both facilities at the same time

Maintains at least one civic anchor downtown

Allows the City to phase major capital investments over time

Improves emergency resilience through 911 facility

Cons:

Civic hub vision is only partially realized

City administration moves out of downtown for undetermined amount of time, impacting downtown businesses

The full civic hub vision becomes more difficult to achieve

Missed opportunity for shared site efficiencies between projects.

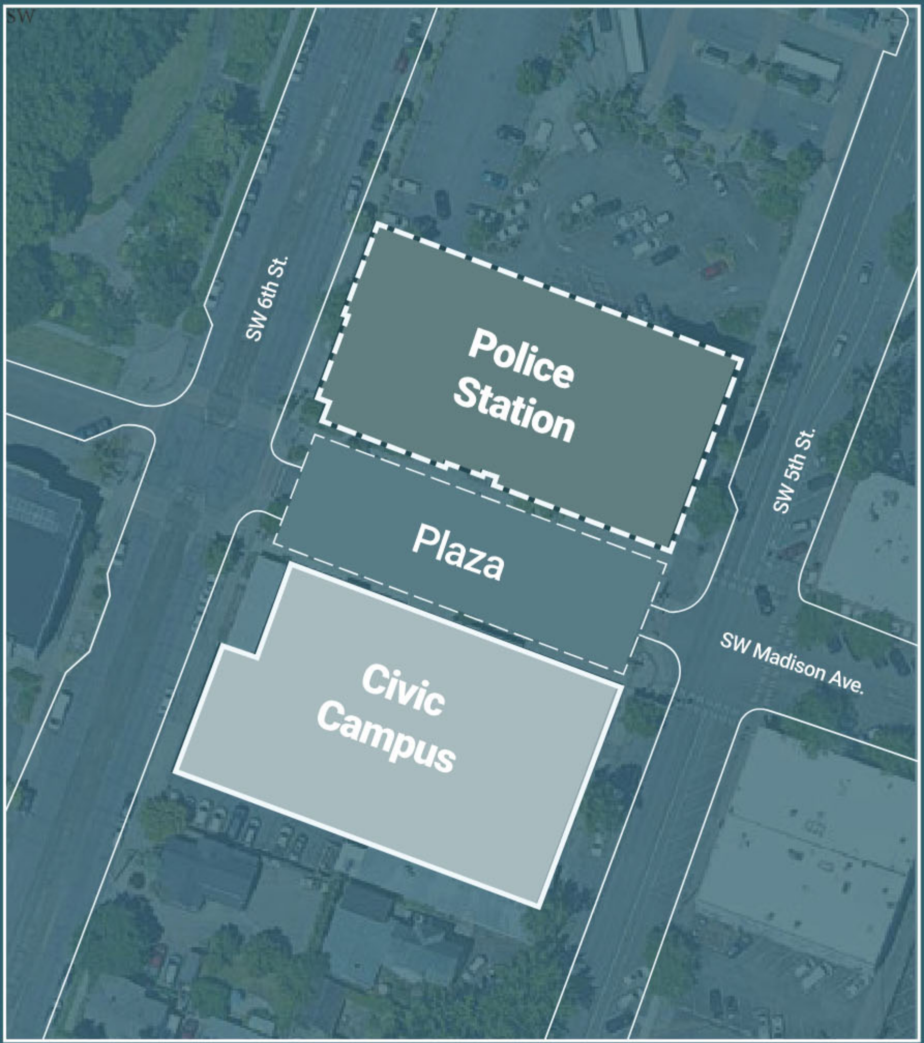
Delays Downtown Vitality Task Force Goals

Higher long term lease costs

Cost: **$267.8**M ($116.6M + $151.1M)

Implementation Strategy : 3

Civic Campus First and Delay Police Station



Pros:

Reinforces civic presence and identity downtown.

Civic staff return to downtown sooner

Improves administrative efficiency and service delivery for City operations

Supports downtown vitality through daily staff and visitor activity

Establishes part of the civic campus framework.

Lower initial capital cost than completing both facilities

Cons:

Police department relocates for undetermend amount of time

Renovation of a temporary public safety facility is expensive

The full civic hub vision becomes more difficult to achieve

Civic vision remains incomplete for an extended period

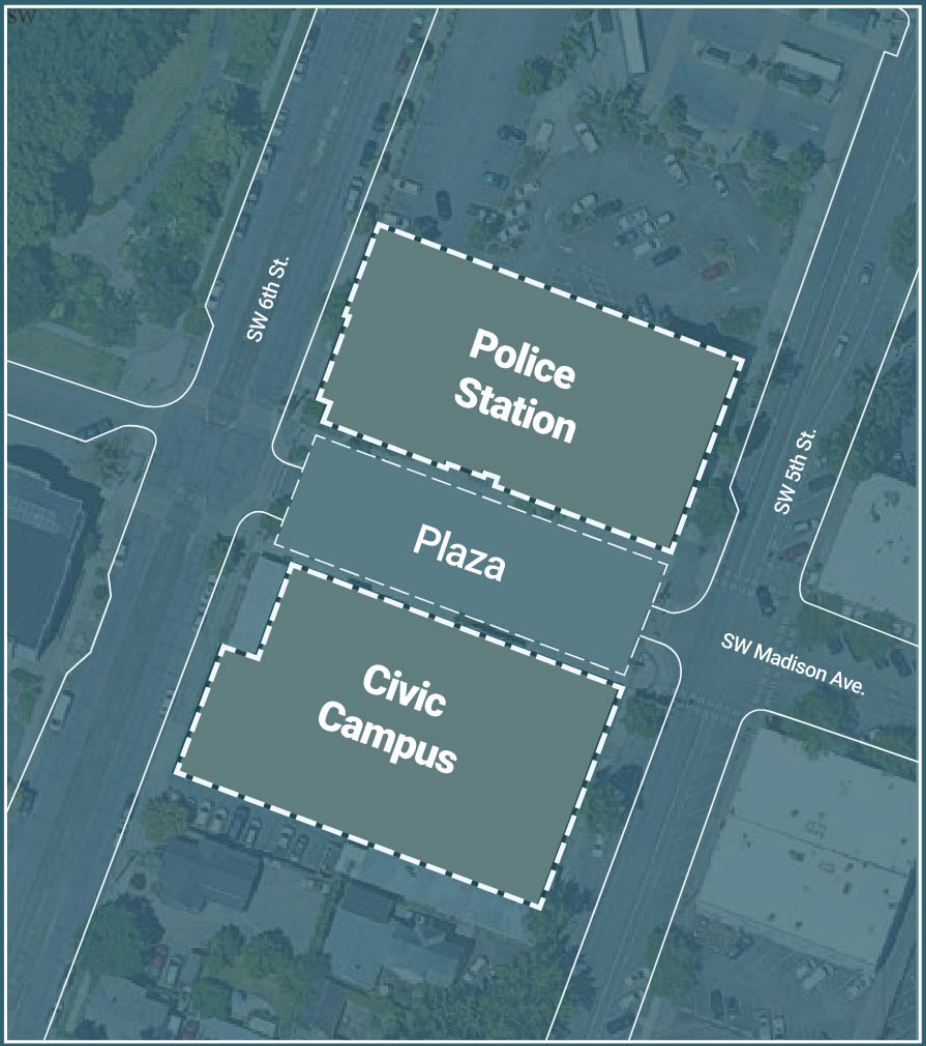
Missed opportunity to strengthen community interaction with public safety

Delays Downtown Vitality Task Force Goals

Cost: **$280.7**M ($94.8M + $185.9M)

Implementation Strategy : 4

Abandon Downtown and Delay Both Projects



Pros:

No immediate capital expenditure

Cons:

Construction escalation will increase future project costs

City abandons downtown

Remodeling space for public safety is expense

Misalignment with Downtown Vitality Task Force Goals

Does not address long-term facility deficiencies

Loss of momentum perpetuates lack of investment

Other Citywide Facility Strategy projects are further delayed

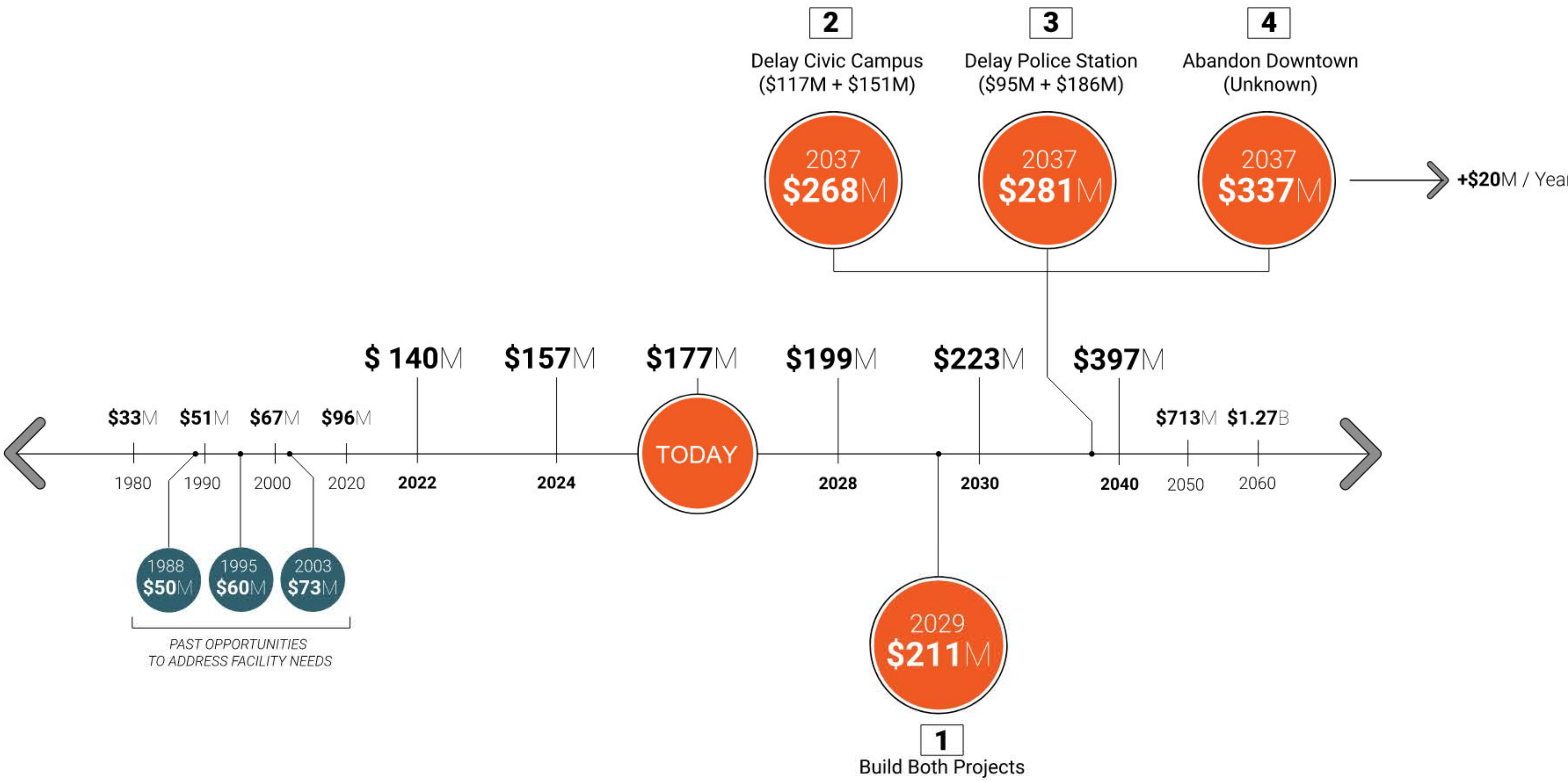
Highest costs to implement full vision

Highest long term lease costs

Cost: **Unknown** ($337M 8yr delay)

Project Cost Escalation

Total Cost of Implementation



Implementation Strategy Summary

IAP2 Analysis

Sustainable Decision Making

Technical

Construction efficiencies

Functional Spaces

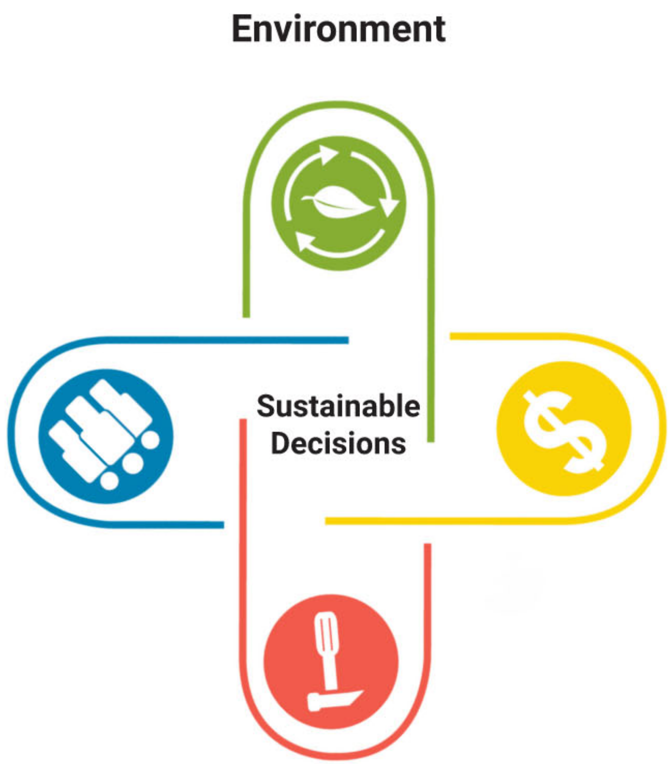
Safe and secure

Accessible and Inclusive

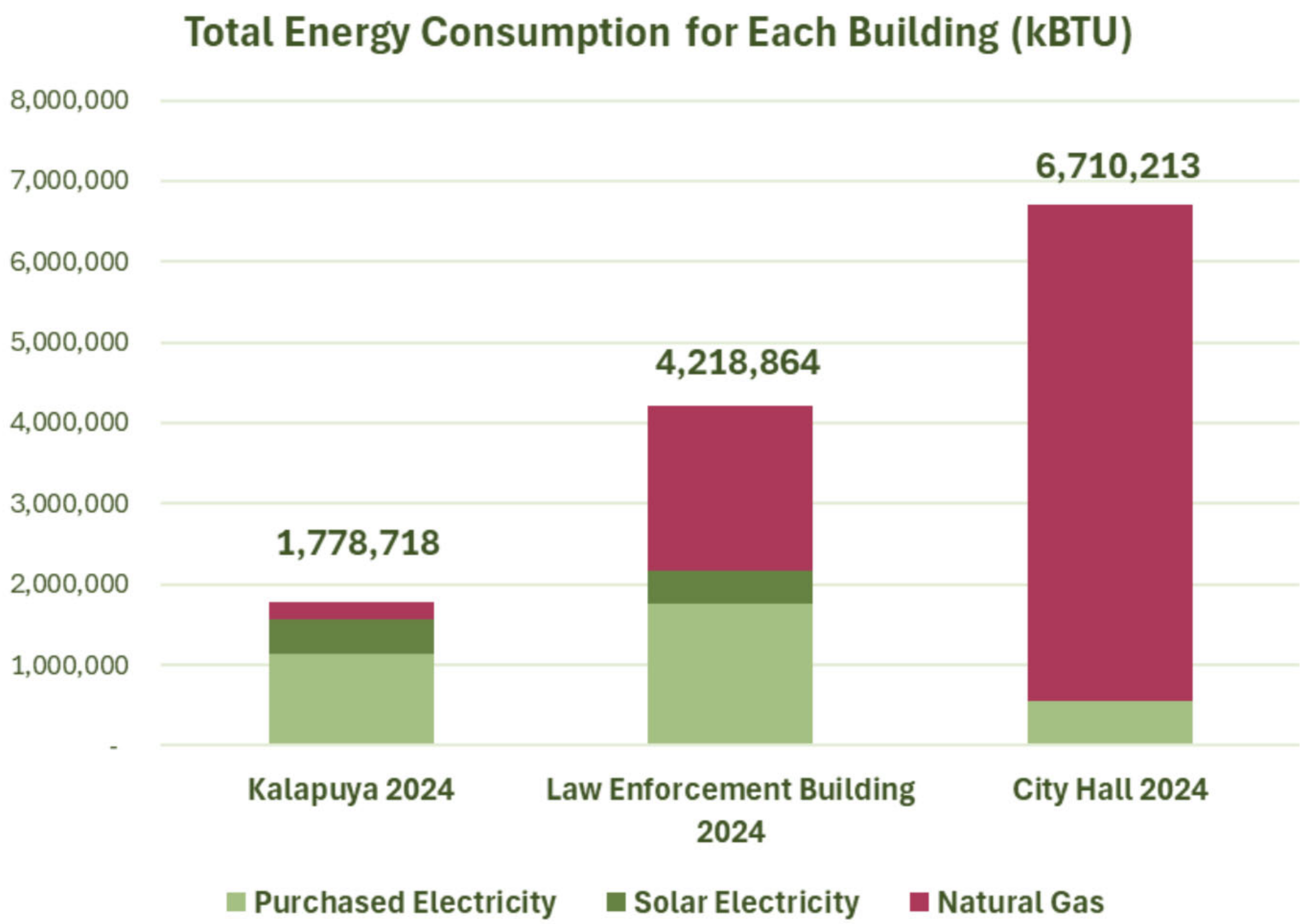
Accommdate growth

Environmental

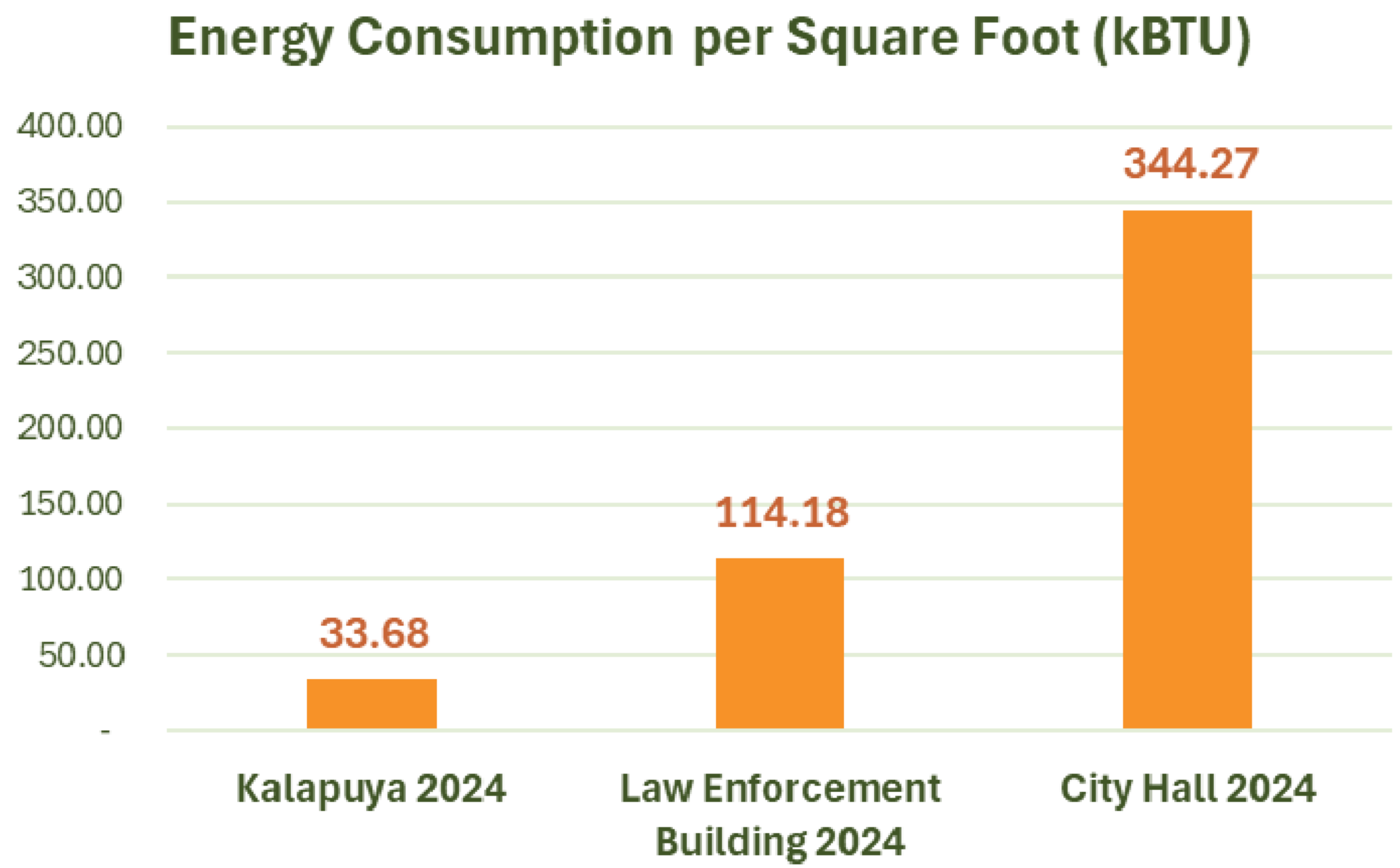
- Greenhouse gas emmisions
- Energy Efficiency
- Renewable Energy
- Resiliency
- Access Via Public Transit



Environmental : Energy Use Comparison



Environmental : Energy Use Comparison



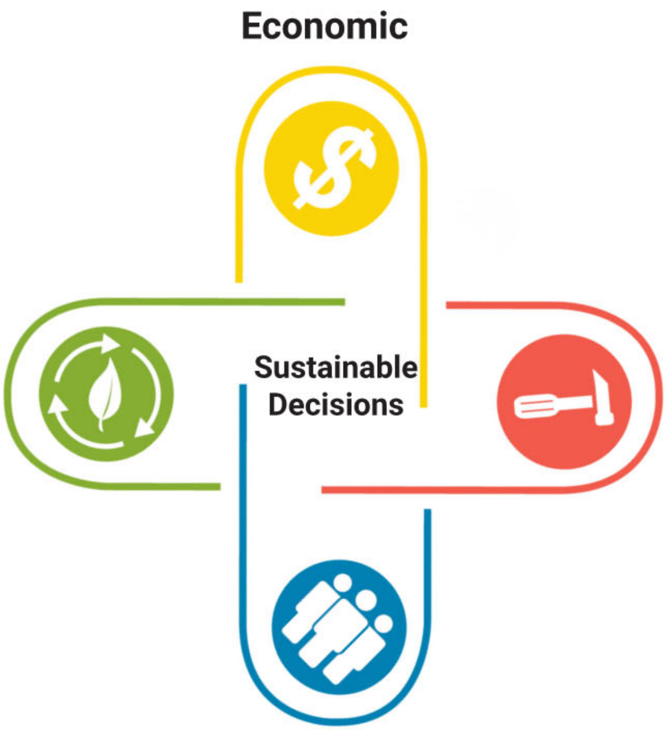
Economic

Construction cost

Leased space expenditure

Recruitment and retention

Financial stewardship



Community Benefit

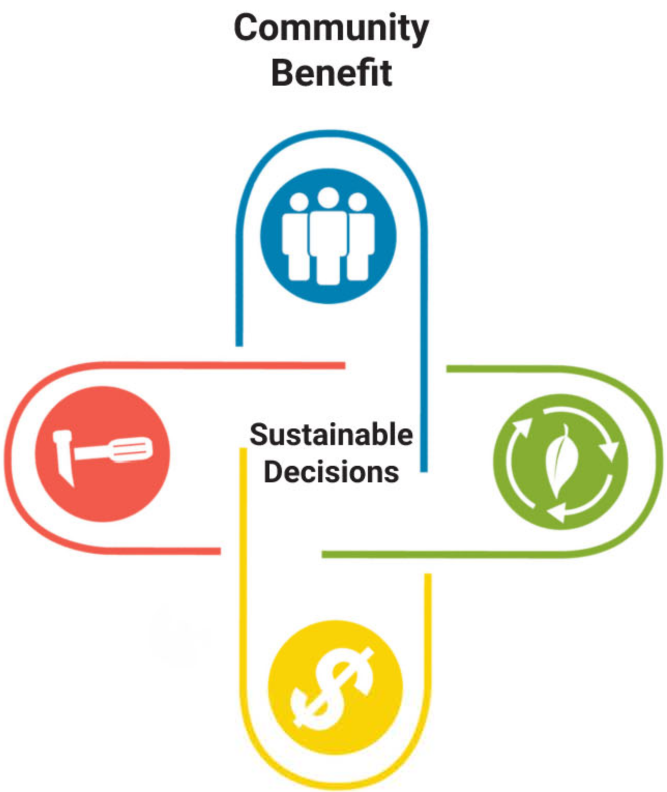
Welcoming and barrier-free

Community vision for Madison Avenue

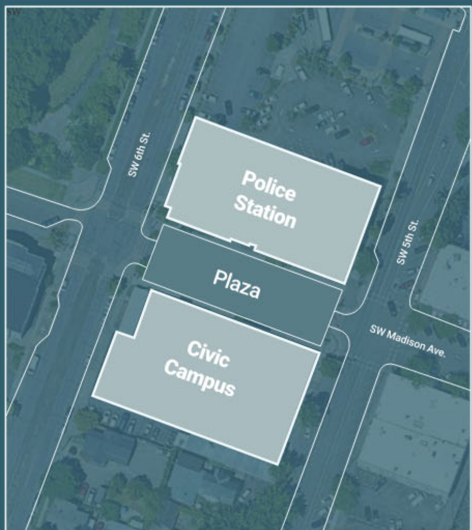
Spaces for community to gather and interact with each other and government

Downtown vitality

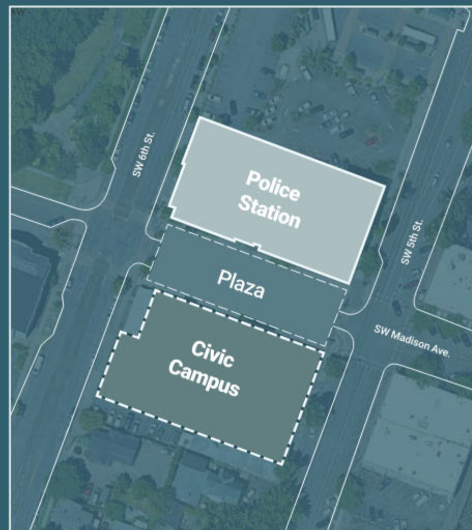
Resilient 911



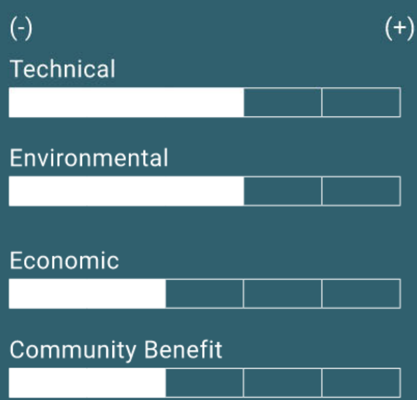
IAP2 Analysis : Summary

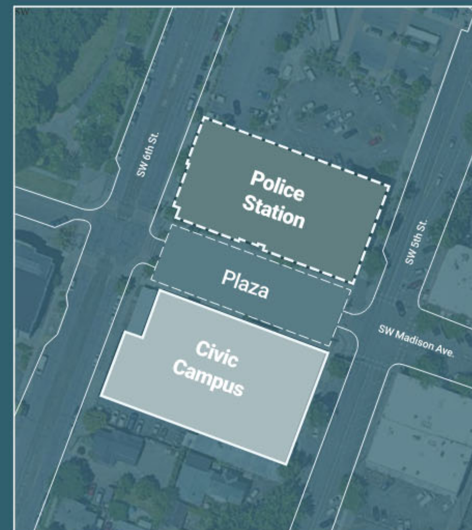


1: Build Both

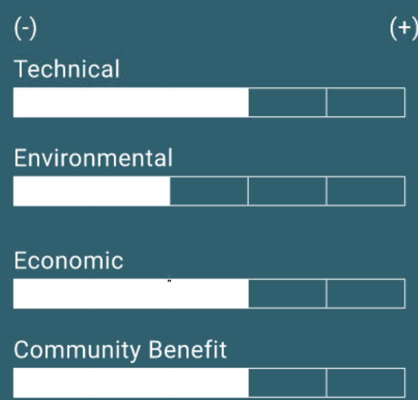


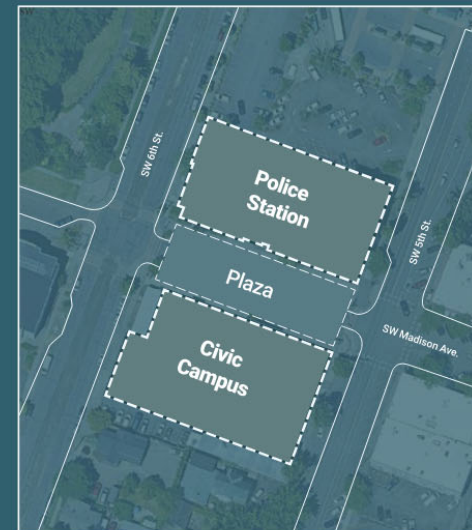
2: Delay Civic Campus



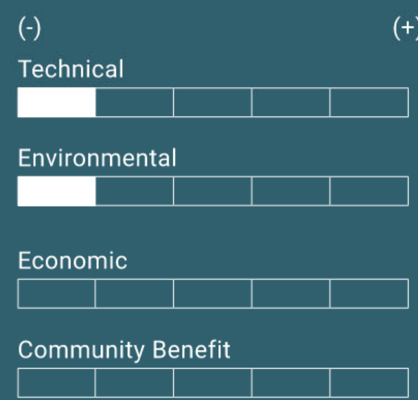


3: Delay Police Station





4: Abandon Downtown



Upcoming Process

CITY OF Corvallis

To: City Council for May 7, 2026, Work Session

From: James Inglis, Finance Director JI

Date: April 27, 2026

Through: Mark W. Shepard, P.E., City Manager MWS

Subject: Budget Gap and Facilities Revenue Sources

Action Requested
For information only, no action required.

Strategic Plan Outcome Area
Long-Term Fiscal Sustainability: Provide stewardship of Corvallis's financial and physical assets to ensure the long-term, fiscal health of the City.

Discussion
Since September of 2025 Council has been engaging in a series of discussions around both the Budget Gap and New Facilities Funding. The combined fiscal challenge equates to approximately $18.4 million a year: $14.3M estimated for the Police and Civic Campus facilities and roughly $4.0 million for ongoing operational needs. These costs continue to rise both as construction costs increase, and as the City approaches additional labor negotiations and other operational cost increases. At the February 4th, 2026 Council Work Session where the framework for a decision on Fiscal Strategy was presented and discussed, Council directed staff to do further review and analysis on a Payroll Tax, Personal Income Tax, and General Obligation Bond issuance. Today's discussion will focus on the Payroll and Personal Income tax options – which can fund both ongoing operations and facility needs. Staff will provide Council with more detailed information on what a local Payroll and Personal Income Tax could look like for the City of Corvallis.

Background

While both Payroll Tax and Personal Income Tax offer a new revenue source for the City, each function a bit differently. Below is some basic context for each revenue source to set a baseline for the May 7th conversations. This section will walk through how these sources function, and who these might impact. The information shared with the Council during the work session will dive into details around the structures and requirements.

Payroll Tax – Payroll Tax is levied on wages and salaries earned within the taxing district. The tax can be applied to self-employed people as well as those employed by others. The tax can take the form of a flat fee per employee or a tax rate applied to gross earnings paid by an employer based on the employee's wages and/or the employee as a deduction from an employee's wages.

Council may implement a payroll tax by Council Ordinance or Council can elect to place a payroll tax option on a ballot for voter approval. Implementation would likely take two or more years, depending on the structure and means of administering and collecting tax. The City of Corvallis will require additional administrative staff to manage and collect Payroll Taxes.

Depending on the structure of the tax, employers and/or employees would be liable for the tax for wages or salaries paid within the City. The amount of revenue collected can fluctuate with changes to employment and wage trends and therefore correlate strongly with economic conditions.

Personal Income Tax – Personal Income Tax is levied on taxable income on the residents of Corvallis. This includes wages and salaries, interest, dividends, capital gains, pensions, social security benefits, etc. The tax can take the form of a flat fee or be set at a rate graduated based on total taxable income of each resident.

Council may implement a personal income tax by Council Ordinance or Council can elect to place a personal income tax option on a ballot for voter approval. Implementation would likely take two or more years, depending on the structure and means of administering and collection of the tax. The City of Corvallis will require additional administrative staff to manage the program. Unlike a payroll tax, the state may be willing to collect a personal income tax on behalf of the City. If this option were available, it could reduce the administrative burden of this revenue option.

All Corvallis residents would be liable for the tax on income. Depending on the structure of the tax, low-income taxpayers could be exempt from paying an income tax, however the rate would need to increase to generate a particular dollar amount. Tax revenues would fluctuate with changes in personal income and correlate with economic conditions.

Precedents – Currently there are three local examples that collect a payroll tax and two local examples that collect personal income tax in Oregon. Eugene is the only city that collects payroll tax in house. The State of Oregon does collect a transit tax on gross payroll within the Lane District in Eugene/Springfield area and the Tri-County Metropolitan Transit District in the Portland area to provide partial funding for those districts. The two local examples that collect personal income tax in the state of Oregon include Metro Supportive Housing Services Tax and Multnomah County Preschool for All Tax. Both are in the Portland area.

ECO Northwest Presentation

ECO Northwest will present an analysis and estimates for both Payroll Tax and Personal Income Tax. ECO Northwest's analysis will evaluate the extent to which each tax structure could contribute toward the $18.4M combined annual fiscal need. They will include analysis of various options and the corresponding equity impacts, examining how each option affects households at different levels and how the tax burden would be distributed across the community. Staff will also review anticipated administrative requirements and implementation timelines for each tax structure during the May 7th work session

These options will include:

Option A) Flat rate Payroll Tax, with No Exceptions: A 1% rate shared evenly by Employers & Employees, with no exceptions.

Option B) Flat rate Payroll Tax, with Exceptions: A 1% tax, shared evenly by Employers & Employees, with a full exemption for Employees earning below 60% of Area Median Income (AMI)

Option C) Flat Rate Personal Income Tax: A 0.68% rate applies to all taxable income.

Option D) Graduated Personal Income Tax: A 1% to 2% tax applied based on filing status and total taxable income.

Budget Impact
No budget impact at this time. Future implementation of recommended revenue sources will require budget consideration and discussion.

CITY OF Corvallis

New Revenue Discussion

City Council Work Session
May 7, 2026

The Challenge

Budget Gap

$8.1M

Biennial Operating

- Structural issue
- Costs growing faster than revenue
- Does NOT include service cuts
- Does NOT fully include future PERS or labor contract increases

Facilities

$14.3M

Annual Capital

- Construction + financing
- Growing with delay
- Uncertain interest rates

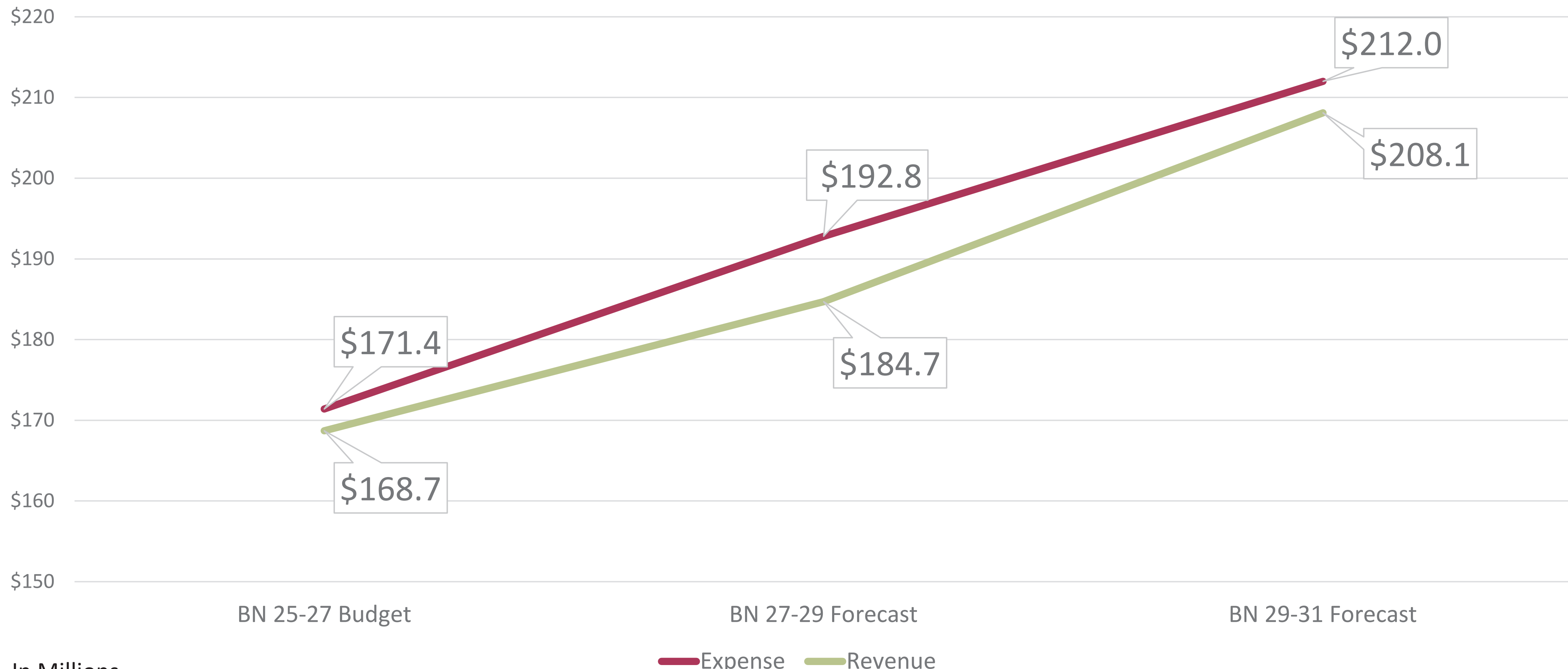
Combined Challenge

$18.4M

Annual Operating +Capital

- Both must be addressed
- Delay compounds both
- Share same revenue tools
- Require community support

Current General Fund Forecast With IAFF Contract and PSF 5 Year Plan



In Millions

Working Well Together

1. Facilities
2. Internal Services
3. Department Public Services
4. City Livability

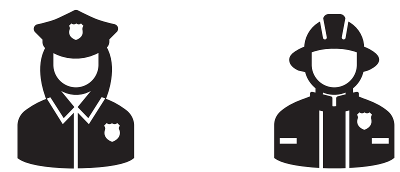
The Burden Shift to Dedicated Revenues

Non-Dedicated Revenue

Dedicated

New Revenue Source

Local Option Levies



Moving Forward: Civic Campus & Police Facility Funding - Where We Are Today

Funding Analysis Guiding Principles

Council has established Guiding Principles for funding the Civic Campus & Police Facility.

- Adequacy
- Operational Feasibility
- Equity
- Strategic Alignment
- Political Feasibility
- Transparency

Corvallis Revenue Analysis & Options

Corvallis City Council

May 7, 2026

ECO northwest

Outline

01
Introduction

02
Existing Tax and Public Service Fee Base

03
Payroll Tax Analysis & Estimates

04
Income Tax Analysis & Estimates

05
Putting it All Together

Property Tax Rates

Corvallis property owners pay a city rate of $6.18 (permanent & local option) and a total property tax rate of $19.21 (including other taxing jurisdictions).

Average City and Total Property Tax Bills, City of Corvallis (2025)

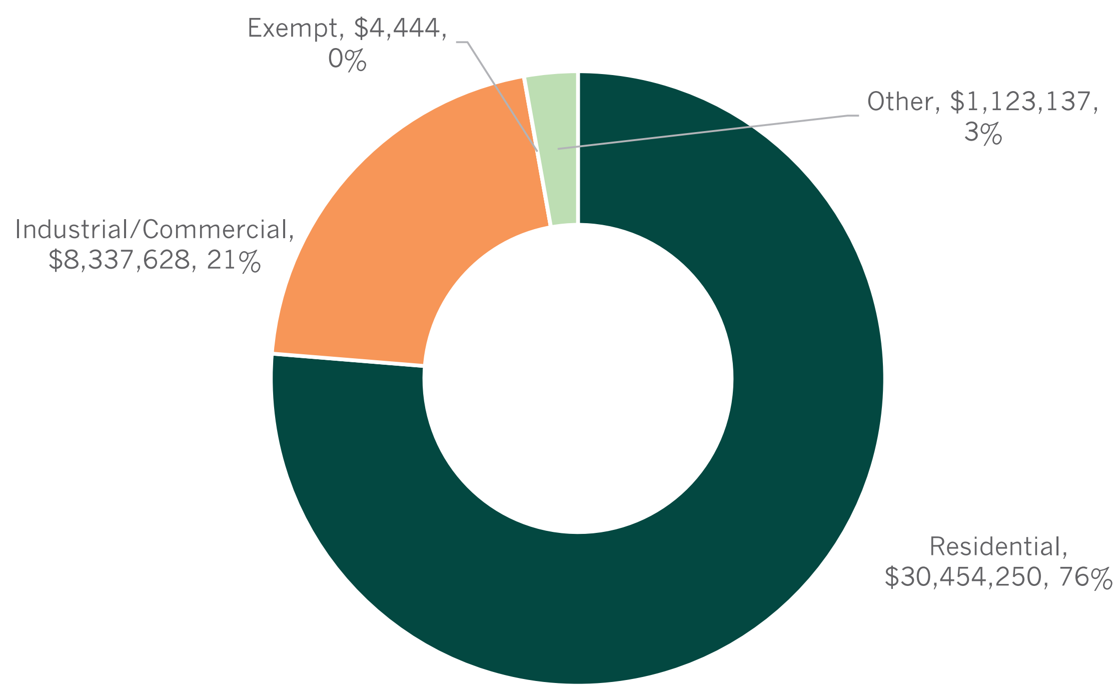
	Average Assessed Value	City Property Tax Bill	Total Property Tax Bill
Residential	$309,516	$1,910	$5,946
Commercial Improved	$1,187,986	$7,330	$22,821

Tax rate is per $1,000 of assessed value. ECOnorthwest from Benton County Assessor Data.

Property Tax Revenue

In aggregate, the Corvallis property tax base is 76% residential and 21% commercial.

Estimated 2025 Citywide Property Tax Revenues
(Permanent and Local Option)



Tax rate is per $1,000 of assessed value. ECOnorthwest from Benton County Assessor Data.

Service Fee Rates

The average residential customer pays **$513** per year and the typical commercial account pays **$5,531** per year in Police and Fire Public Safety Fees.

2026 City Service Fees

Service Fee	2025 Rate	2026 Rate
Water[1]	$37.45	$40.82
Wastewater	$45.67	$50.01
Stormwater	$11.20	$12.26
Street Maintenance (TMF)	$11.15	$12.28
Sidewalk Maintenance	$2.30	$2.40
Transit Operations (TOF)[2]	$3.89	$3.87
Urban Forestry	$1.15	$3.90
Police Public Safety	$16.30	$18.62
Fire Public Safety	$17.34	$21.46
Low-Income Assistance	$0.96	$1.48

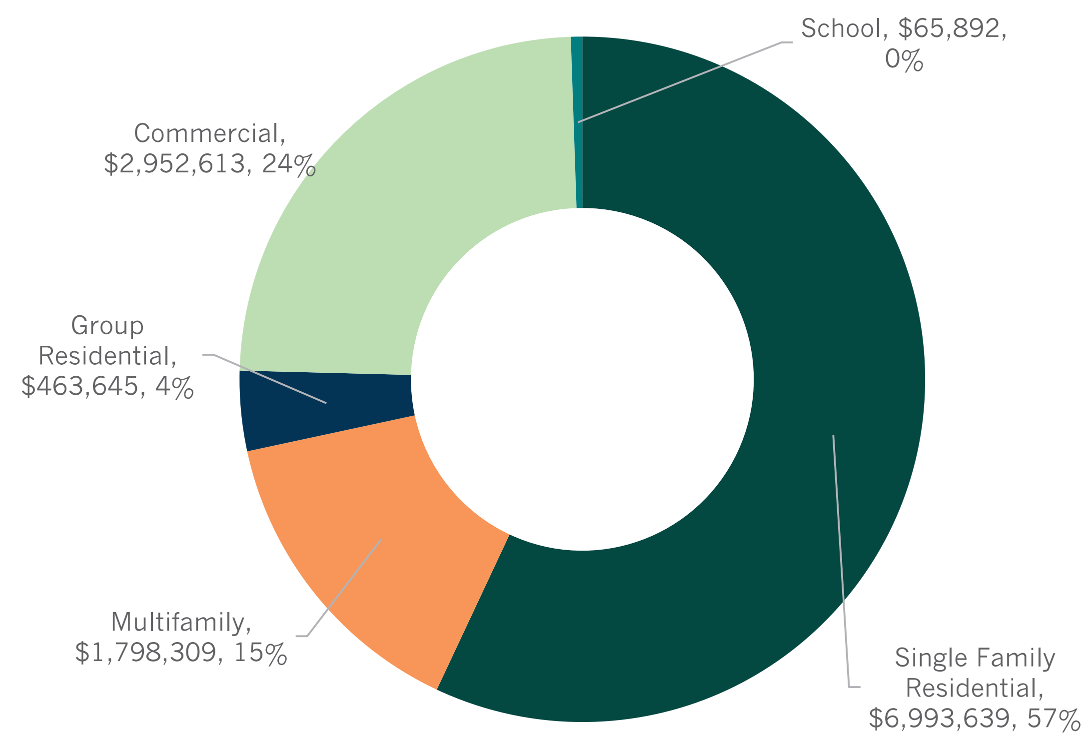
[1](Rates for an average residential customer account.)
[2](Updated 1/29/2026)

City of Corvallis, ECOnorthwest.

Public Safety Fee Revenue

In aggregate, the public safety fee revenue base is 76% residential and 24% commercial (similar to property tax).

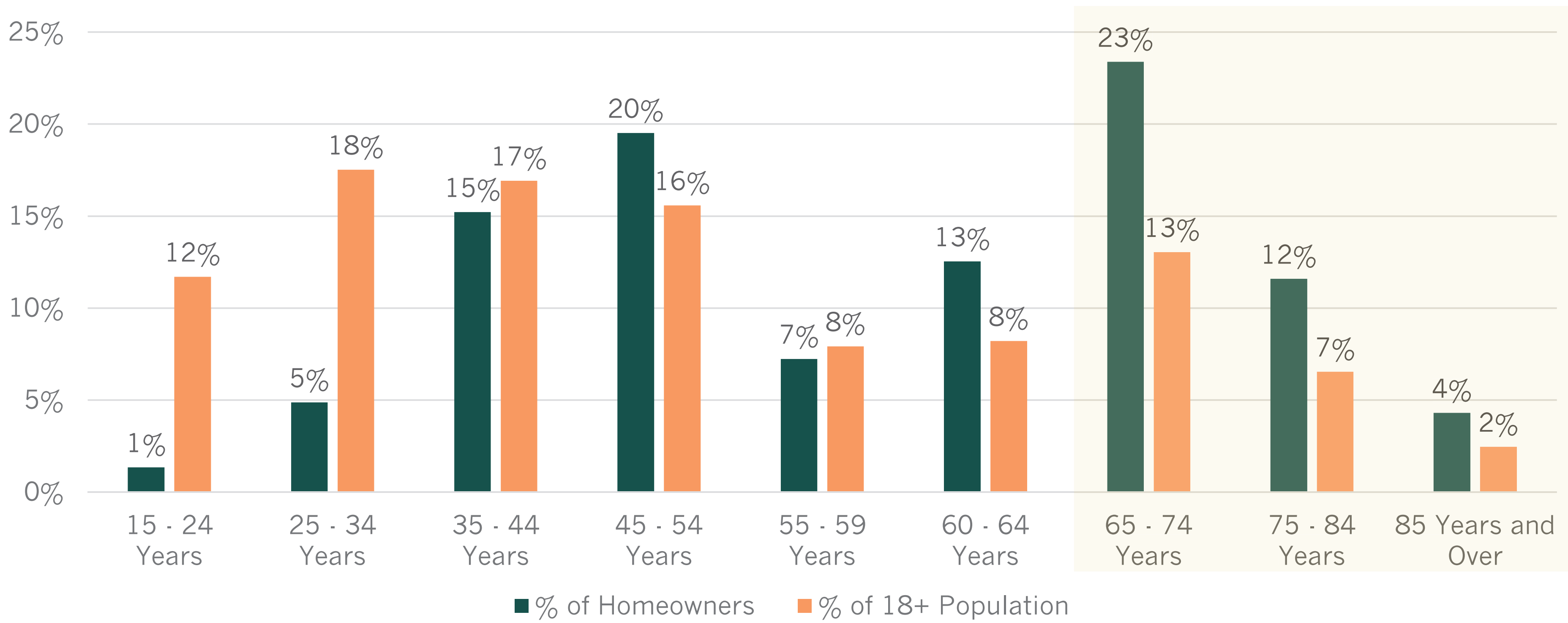
Estimated 2026 Police and Fire Fee Revenue



City of Corvallis (left). ECOnorthwest from Benton County Assessor data (right).

Age and Housing Tenure

Age 65+ cohort is 39% of homeowners and 22% of the adult population in Corvallis.



ECOnorthwest

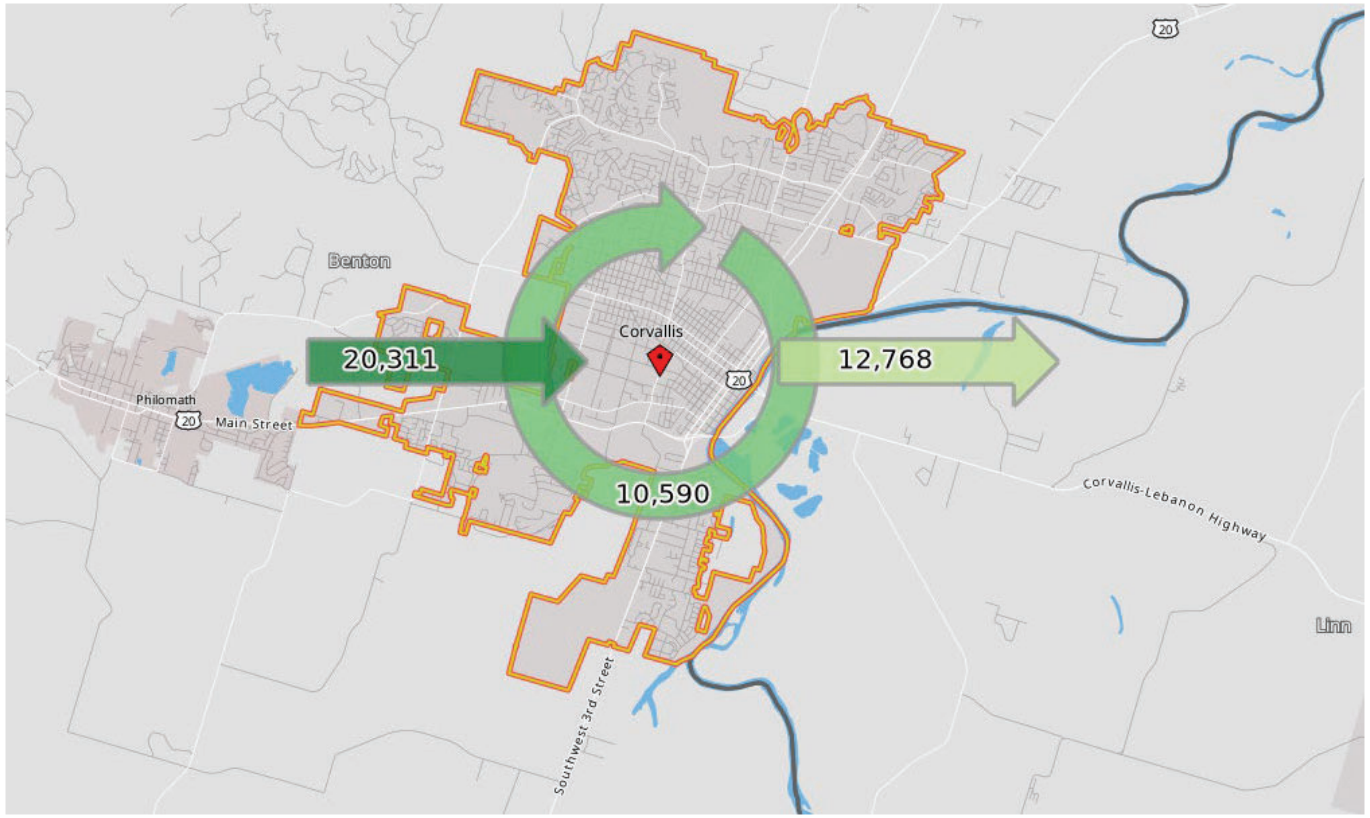
Commute Patterns

About 10,600 people live and work in Corvallis.

About 2/3 of people working in Corvallis commute in (~20,000 out of 30,900).

More than half of workers living in Corvallis commute out.

Inflow/Outflow Analysis
Worker Flows In, Out, and Within Corvallis City, OR



Data Source LODES Census on the Map, 2023.

ECOnorthwest

Payroll and Income Tax Examples

Payroll Tax

Payroll taxes are collected based on the "employment compensation" (*i.e.* salaries, wages, and in some cases fringe benefits such as retirement contributions) **paid by employers to employees working or providing services within a certain jurisdiction**.

	Applies to?	Rate
Statewide Transit Tax	Employees	0.1%*
TriMet Employer Payroll Transit Tax	Employers & self-employed	0.8237%
Lane County Transit District Payroll Tax	Private employers & self-employed	0.8%
City of Eugene Community Safety Payroll Tax	Employees, private employers, self-employed	Employee: 0.44% on wages over $31,304 Employer: 0.21%

Sources: Oregon Department of Revenue, City of Eugene, ECOnorthwest. Statewide tax increase to 0.2% was supposed to take place on January 1, 2026, but an initiative is challenging the increase.

ECOnorthwest

City of Corvallis 2024 Employment & Wage Overview

$2.1 billion total wages / $1.3 billion private wages

2,268 employers / 1,970 private employers

44,354 jobs / 20,914 private jobs

31,425 average annual employment (accounting for seasonal fluctuations, multiple job holders, firms going in and out of business).

54% of total jobs come from employment within the city but reported from a HQ company located elsewhere.

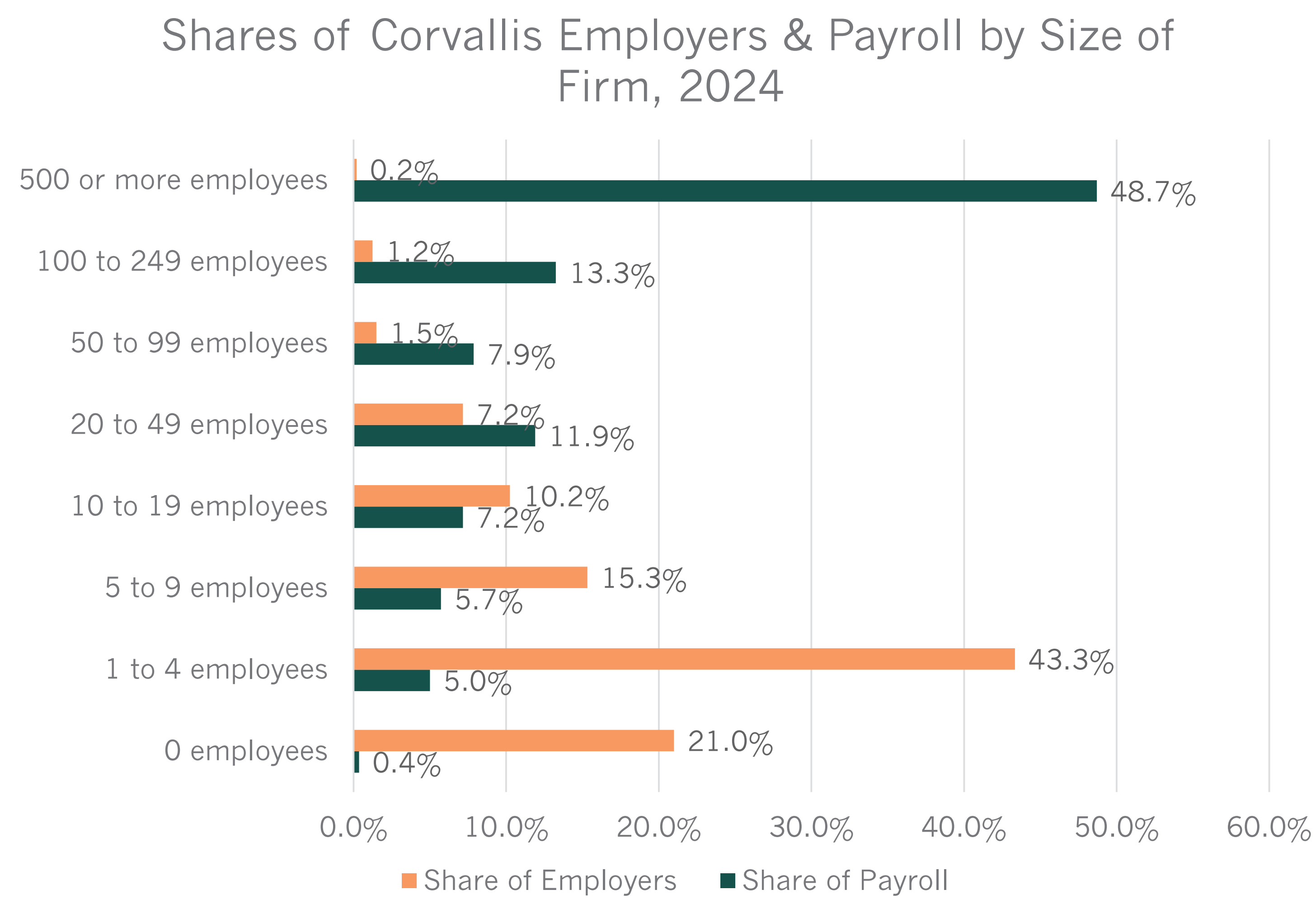
Sources: Oregon Employment Department, ECOnorthwest. Jobs may be part-time, seasonal, or temporary. A person may have more than one job. Jobs do not equal individual workers.

ECOnorthwest

Employers & Payroll by Size of Firm

Of the 2,268 employers:

- 90% have fewer than 20 employees.
- 1.5% have more than 100 employees and they make up 62% of total payroll.



Sources: Oregon Employment Department, ECOnorthwest.

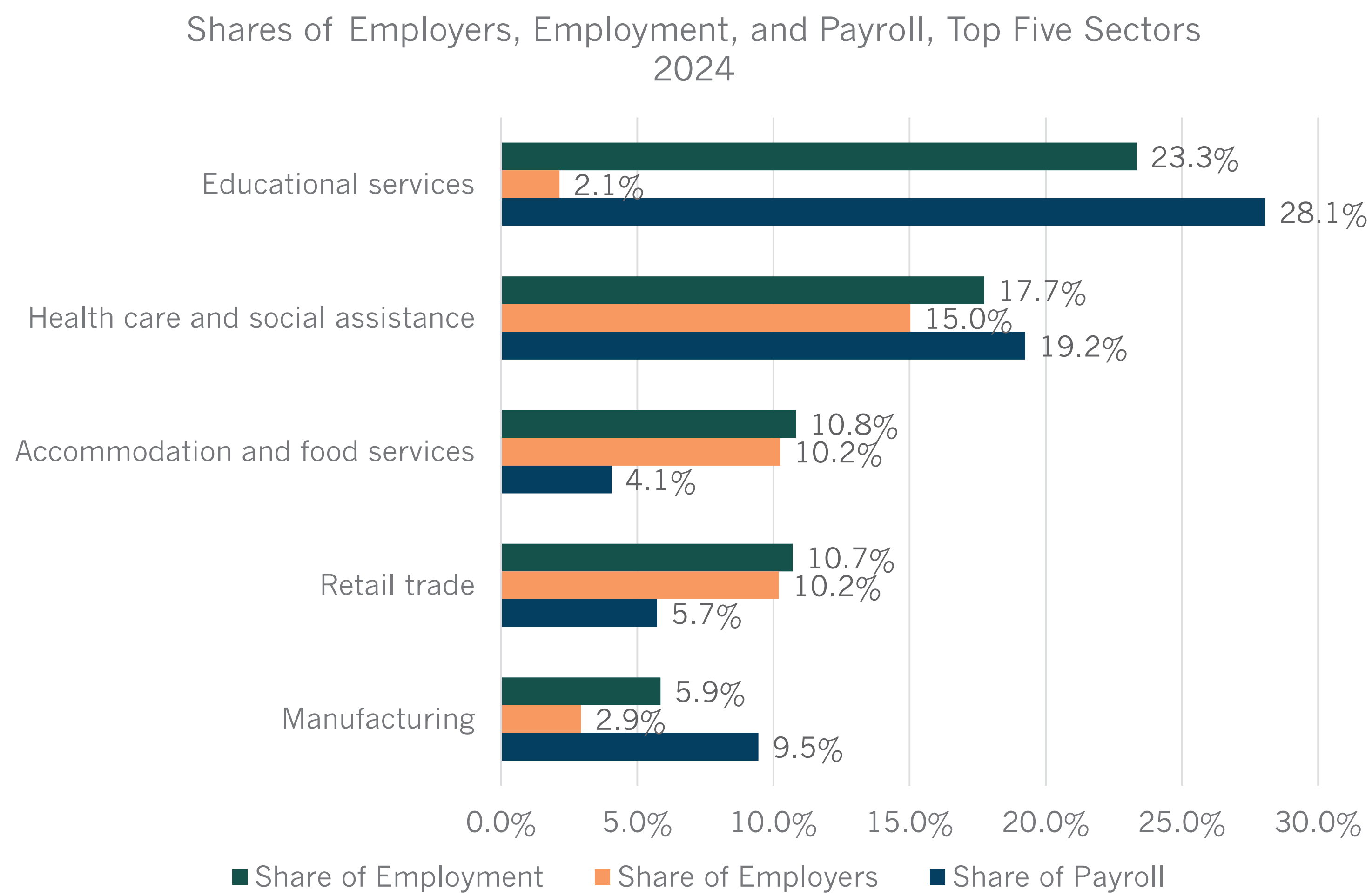
ECOnorthwest

Employment, Employers, Payroll by Sector

Educational services and health care and social assistance (“eds and meds”) are 41% of employment and 47% of payroll in Corvallis, despite being only 17% of employers.

99% of educational services payroll is public.

(Appendix shows shares for all sectors in Corvallis.)

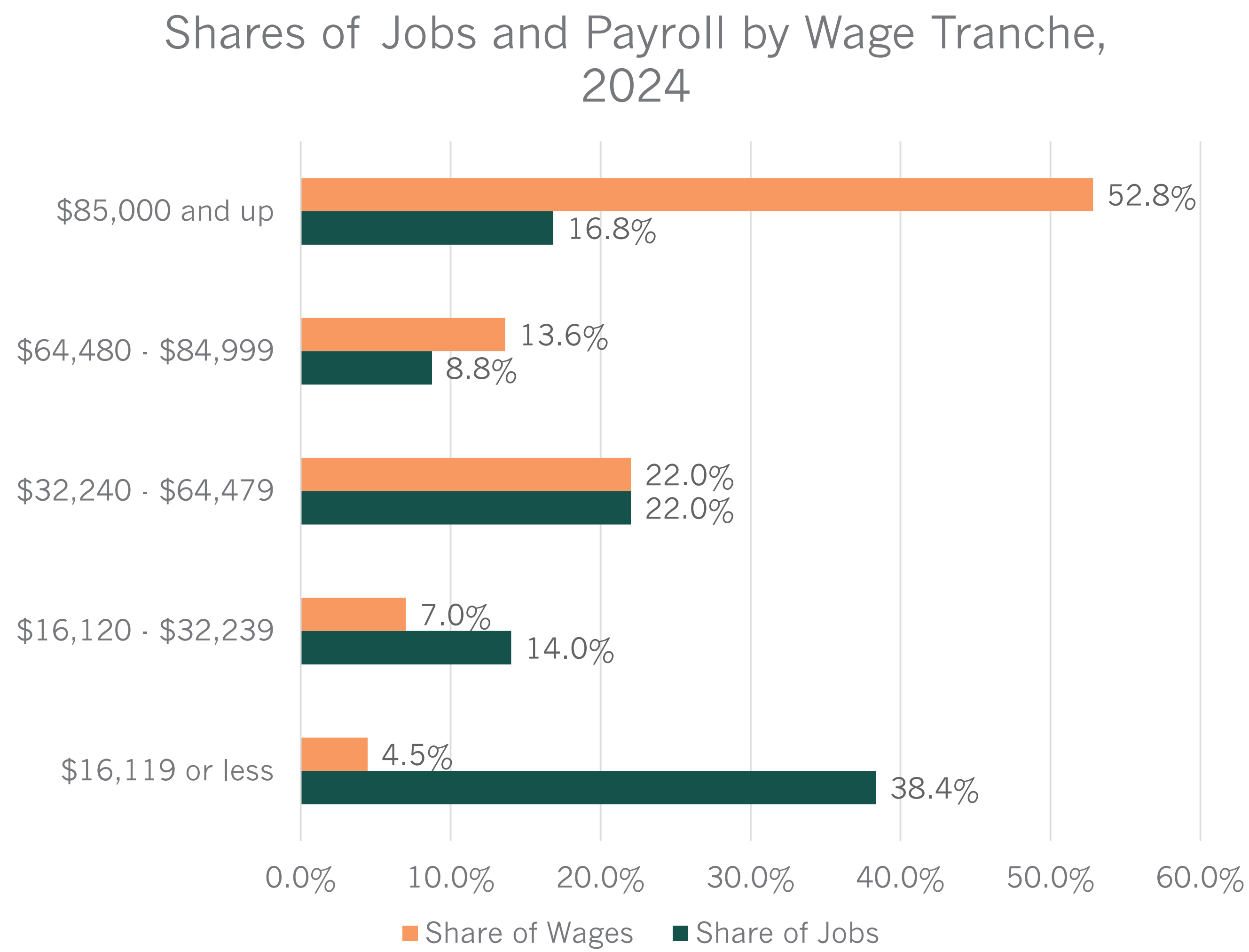


Sources: Oregon Employment Department data. ECOnorthwest analysis of average employment, average employers, and total pay by 2-digit North American Industry Classification System (NAICS) codes. All other includes NAICS codes for agriculture, forestry, fishing and hunting, unclassified, utilities, and mining, quarrying, and oil & gas extraction.

Jobs & Payroll by Wage Tranche

$32,240 is roughly the annual cut-off for minimum wage in 2026 ($15.05/hour).

Jobs paying below $32,240 are about 52% of jobs and 12% of wages.



Sources: Oregon Employment Department, US Department of Housing and Urban Development via City of Corvallis Community Development, ECOnorthwest.

What is the "typical" Corvallis employer or worker?

Average Wage and Average Payroll, 2024.
Citywide Average; Select Sectors; and Wage & Payroll by Size

	Average Employee Wage	Average Employer Payroll
OVERALL	**$69,000**	**$1,072,000**
By sector		
Educational services (incl. public)	$83,000	$14,056,000
Health care & social assistance	$75,000	$1,373,000
Manufacturing	$111,000	$3,450,000
Retail	$37,000	$602,000
By size		
0-9 employees	$57,300	$149,500
10-19 employees	$45,100	$748,600
29-49 employees	$46,800	$1,780,000
50-99 employees	$53,800	$5,648,000
100-249 employees	$67,800	$11,419,000
500+ employees	$96,100	$262,265,000

ECOnorthwest

Flat Payroll Tax

Scenario: a flat tax of 1%. Employers and employees each pay 0.5%, with no exemptions. Applies to $2.1 billion in payroll (2024).

Revenues Under Flat Payroll Tax Scenario

	2027	2028	2029	2030	2031	2032	2033
Employees	$7,008,000	$8,249,000	$9,559,000	$10,392,000	$10,704,000	$11,025,000	$11,356,000
Employer	$3,854,000	$4,537,000	$5,257,000	$5,716,000	$5,887,000	$6,064,000	$6,246,000
Gross Revenue	**$10,862,000**	**$12,786,000**	**$14,816,000**	**$16,108,000**	**$16,591,000**	**$17,089,000**	**$17,602,000**
less admin	*-$776,000*	*-$799,000*	*-$823,000*	*-$848,000*	*-$873,000*	*-$899,000*	*-$926,000*
Total Revenue	**$10,086,000**	**$11,987,000**	**$13,993,000**	**$15,260,000**	**$15,718,000**	**$16,190,000**	**$16,676,000**

Assumptions: applies to gross wages after pretax deductions (~20% for employers; 13% for employees). Growth of 3% annually (historical was 3.75%). Compliance ramps up from 70% to 95% over four years. Administrative costs 5% of total gross tax revenue.

ECOnorthwest

Payroll Tax with Employee Minimum Wage Exemption

Scenario: Employees earning above $32,000 annually pay 0.5% tax on wages (those earning below are exempt). Employers pay a 0.5% tax on total payroll with no exemptions or preferences. Employee tax applies to $1.9 billion (2024).

Revenues Under Payroll Tax with Employee Minimum Wage Exemption Scenario

	2027	2028	2029	2030	2031	2032	2033
Employees	$6,202,000	$7,301,000	$8,460,000	$9,198,000	$9,474,000	$9,758,000	$10,051,000
Employer	$3,854,000	$4,537,000	$5,257,000	$5,716,000	$5,887,000	$6,064,000	$6,246,000
Gross Revenue	**$10,056,000**	**$11,838,000**	**$13,717,000**	**$14,914,000**	**$15,361,000**	**$15,822,000**	**$16,297,000**
less admin	*-$718,000*	*-$740,000*	*-$762,000*	*-$785,000*	*-$808,000*	*-$833,000*	*-$858,000*
Total Revenue	**$9,338,000**	**$11,098,000**	**$12,955,000**	**$14,129,000**	**$14,553,000**	**$14,989,000**	**$15,439,000**

Assumptions: Private payroll is 60% of total payroll for employers. Tax applies to gross wages after pretax deductions (~20% for employers; 13% for employees). Growth of 3% annually (historical was 3.75%). Compliance ramps up from 70% to 95% over four years. Administrative costs 5% of total gross tax revenue.

ECOnorthwest

Payroll Tax Scenarios: Example Employee Impacts

The impact of the employee portion of the payroll tax varies. There is no "typical" Corvallis worker. Some example industries are shown here to illustrate the impact of the tax under each scenario.

EMPLOYEE Wage Tax Liability Examples

			Flat Tax		Min. Wage Exemption	
	Number of Employees	Average Wage	Annual	Per Bi-Weekly Paycheck	Annual	Per Bi-Weekly Paycheck
Accommodation and food services	3,396	$28,083	$122	$5	$0	$0
Transportation and warehousing	302	$52,956	$230	$9	$230	$9
Citywide Average	**31,362**	**$75,043**	**$326**	**$13**	**$326**	**$13**
Finance and insurance	650	$103,648	$451	$17	$451	$17
Information	351	$106,891	$465	$18	$465	$18

ECOnorthwest

Payroll Tax Scenarios: Example Employer Impacts

The impact of the employer portion of the payroll tax varies by size, industry, etc. There is no "typical" Corvallis firm. The impact of the payroll tax is the same under both scenarios.

EMPLOYER Payroll Tax Liability Examples

			Flat Tax		Min. Wage Exemption	
	Average Headcount	Average Payroll	Annual	Per Bi-Weekly Paycheck	Annual	Per Bi-Weekly Paycheck
Accommodation and food service	16	$462,953	$1,852	$71	$1,852	$71
Across all industries	**16**	$714,548	**$2,858**	**$110**	**$2,858**	**$110**
Finance and insurance	7	$724,424	$2,898	$111	$2,898	$111
Health care and social assistance	18	$1,500,211	$6,001	$231	$6,001	$231
Manufacturing	31	$3,770,265	$15,081	$580	$15,081	$580

ECOnorthwest

Income Tax

Oregon taxable personal income is based on federal taxable income adjusted for exemptions, credits, deductions, and allowances under Oregon law. **Income taxes are collected based on where income earners live (or file).**

There are two local income taxes in Oregon, both in the Portland area.

Tax Rates and Income Brackets, Metro Supportive Housing Services (MSHS) Tax and Multnomah County Preschool for All (PFA) Taxes, 2025

Tax Bracket	Tax Rates	
	MSHS*	PFA**
$125k - $250k (single)	1.00%	1.5%
$250k+ (single)	1.00%	3.0%
$200k - $400k (married filing jointly)	1.00%	1.5%
$400k+ (married filing jointly)	1.00%	3.0%

**MSHS tax thresholds will increase by the rate of inflation beginning in 2026.*
***PFA tax rates will increase by 0.8% in 2028, so the 1.5% will become 2.3% and the 3.0% will become 3.8%.*

Sources: Oregon Department of Revenue, City of Portland, Multnomah County, ECOnorthwest.

ECOnorthwest

City of Corvallis 2023 Personal Income Overview

$2.6 billion in aggregate gross income (AGI) earned by Corvallis filers, about 57% of which is from salaries and wages.

$2.1 billion in taxable personal income.

30,384 total returns.

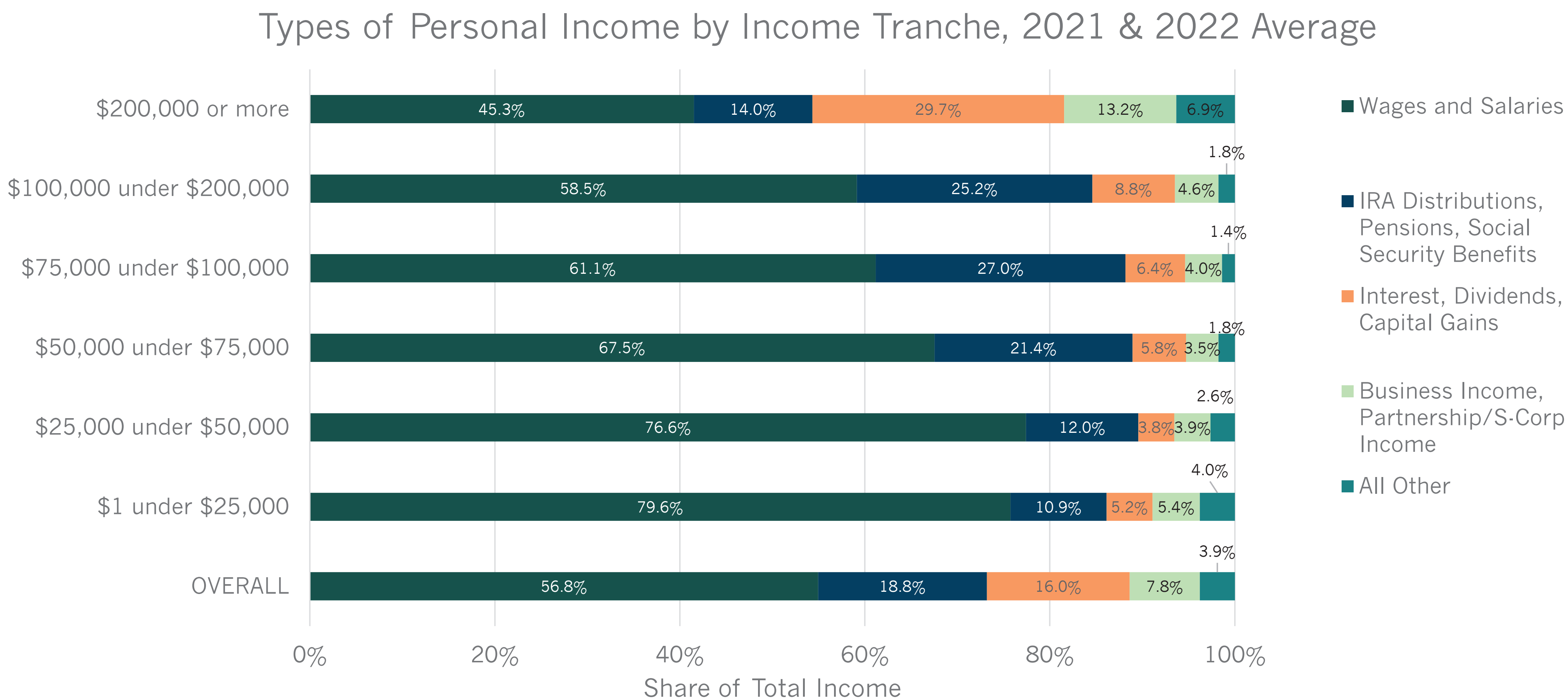
Average AGI of $85,041 (2023). Average taxable personal income $68,347.

58% single filers, 36% married filing jointly, 6% head of household.*

Sources: Oregon Department of Revenue, Internal Revenue Service, ECOnorthwest. *Imputed for City of Corvallis from zip codes 97330, 97333 and 97370, weighted by number of returns at each income level within zip codes, and then by number of returns in each zip code.

ECOnorthwest

Income by Type



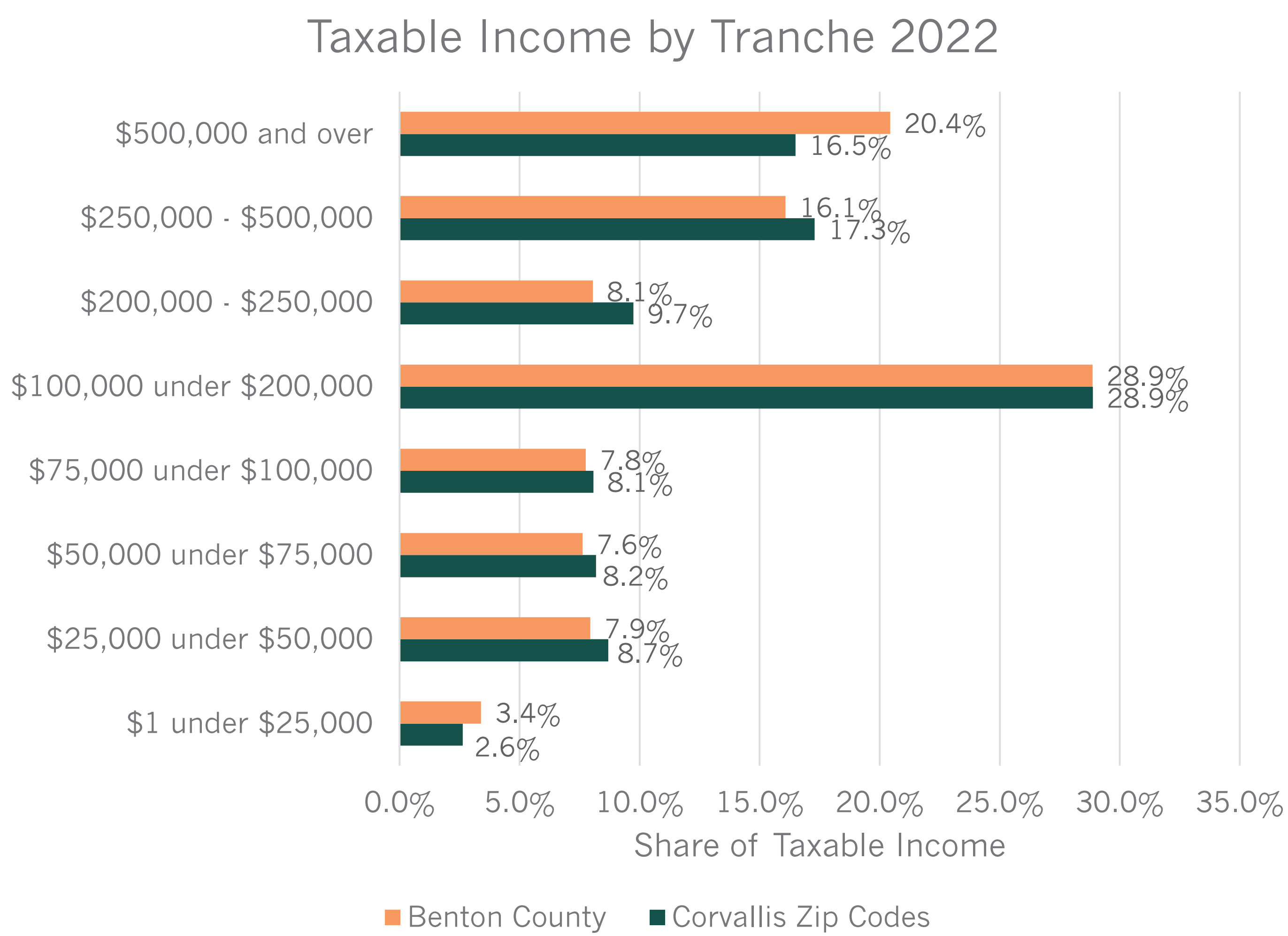
Sources: Internal Revenue Service, ECOnorthwest. Imputed for City of Corvallis from zip codes 97330, 97333 and 97370, weighted by share of income at each income level across zip codes, and then by share of total income across income levels.

ECOnorthwest

Taxable Income by Income Tranche

Of $2.1 billion in taxable personal income...

- 1/3 comes from filers earning over $200,000 per year.
- 29% comes from filers earning $100,000 - $200,000.

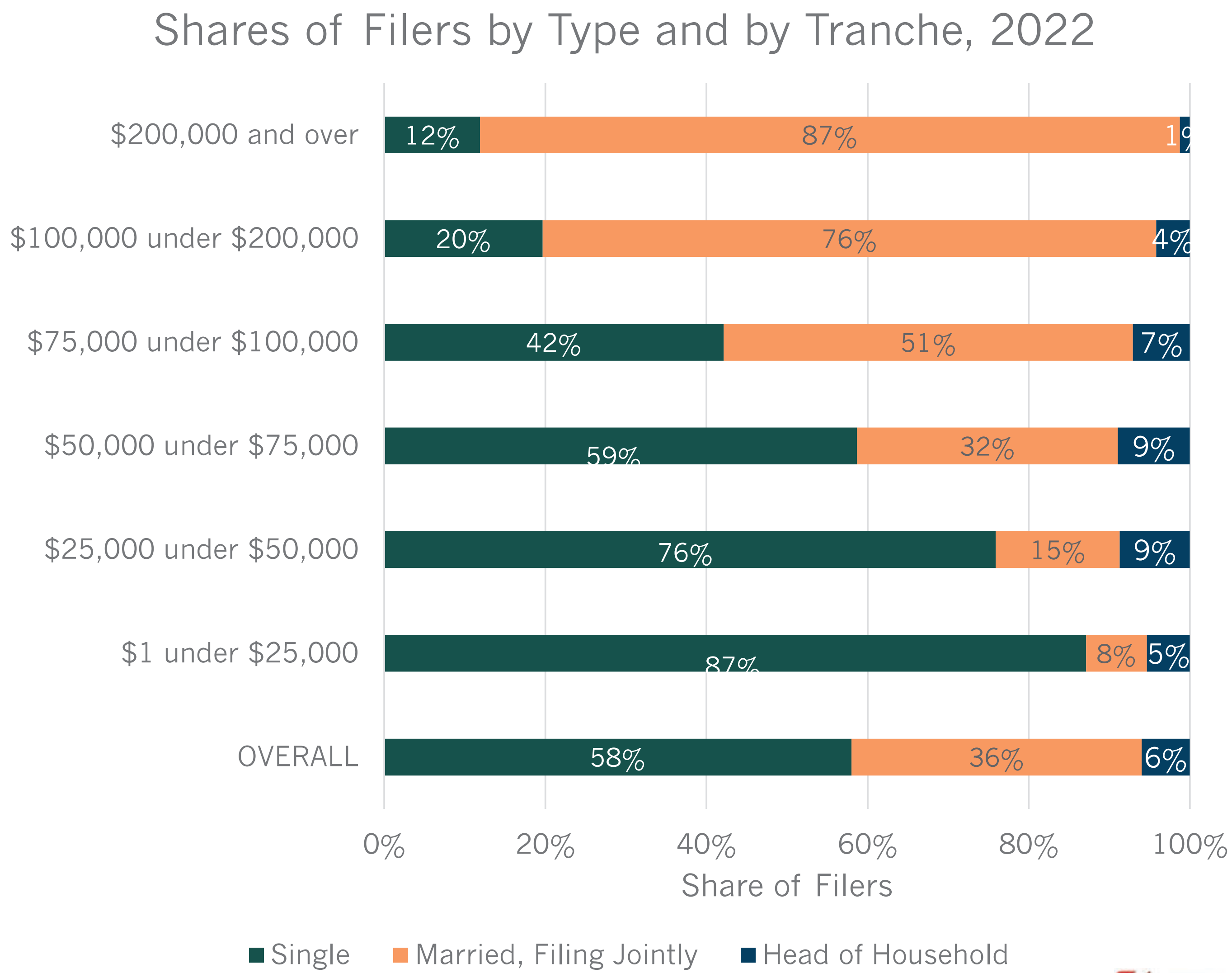


Sources: Oregon Department of Revenue, Internal Revenue Service, ECOnorthwest. Imputed for City of Corvallis from zip codes 97330, 97333 and 97370, weighted by number of returns at each income level within zip codes, and then by number of returns in each zip code.

ECOnorthwest

Filers by Income Tranche

Overall, married filing jointly filers are 36% of all filers, but have significantly higher income than single filers.



Source: Internal Revenue Service, ECOnorthwest. Imputed for City of Corvallis from zip codes 97330, 97333 and 97370, weighted by number of returns at each income level within zip codes, and then by number of returns in each zip code.

Flat Income Tax

Scenario: Flat tax sufficient to generate $15 million at full compliance (2027 dollars). Rate: 0.68%. Applies to $2.1 billion in total taxable income earned by filers living or filing in Corvallis (2023).

Revenues Under Flat Income Tax Scenario

	2027	2028	2029	2030	2031	2032	2033
Gross Revenue	$11,053,000	$13,011,000	$15,076,000	$16,391,000	$16,883,000	$17,389,000	$17,911,000
Less admin	-$789,000	-$813,000	-$838,000	-$863,000	-$889,000	-$915,000	-$943,000
Total Net Revenue	**$10,263,000**	**$12,197,000**	**$12,731,000**	**$14,709,000**	**$15,150,000**	**$15,604,000**	**$16,073,000**

Assumptions: applies to Oregon taxable income. Growth of 3% annually (historical was 4.5%). Compliance ramps up from 70% to 95% over four years. Admin costs 5% of total tax revenue.

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High Income Tax

Scenario:
- 1% tax on Tier 1 ($125k - $250k (single), $200k - $400k (married))
- 2% tax on Tier 2 ($250k+ (single), $400k+ (married)).

Applies to $1.1 billion in total taxable income (2023).

Revenues Under High Income Tax Scenario

	2027	2028	2029	2030	2031	2032	2033
Tier 1	$3,288,000	$3,870,000	$4,485,000	$4,876,000	$5,022,000	$5,173,000	$5,328,000
Tier 2	$8,712,000	$10,256,000	$11,884,000	$12,920,000	$13,308,000	$13,707,000	$14,118,000
Gross Revenue	$12,000,000	$14,126,000	$16,368,000	$17,796,000	$18,330,000	$18,880,000	$19,446,000
Less admin	-$857,000	-$883,000	-$909,000	-$937,000	-$965,000	-$994,000	-$1,023,000
Total Net Revenue	**$11,143,000**	**$13,243,000**	**$15,459,000**	**$16,859,000**	**$17,365,000**	**$17,886,000**	**$18,423,000**

Assumptions: applies to Oregon taxable income. Growth of 3% annually (historical was 4.5%). Compliance ramps up from 70% to 95% over four years. Admin costs 5% of total tax revenue.

ECOnorthwest

Income Tax Scenarios: Examples

In 2023, the average income of a filer in Corvallis was $85,000, which is about **$93,000** in 2026 dollars. Below are example tax liabilities for filers at the average income level and up (to show the impact of the high-income tax).

Personal Income Tax Liability Examples, Varying Income Levels

Total Income	Filing Status	Taxable Income	Flat Tax Impact	High Income Tax Impact
$92,882	Single Filer	$74,649	$504	$0
	Married Filing Jointly	$65,838	$445	$0
$165,125	Single Filer	$132,710	$897	$2,654
	Married Filing Jointly	$117,047	$791	$0
$247,688	Single Filer	$219,814	$1,485	$4,396
	Married Filing Jointly	$199,656	$1,349	$1,997
$330,250	Single Filer	$312,427	$2,111	$6,249
	Married Filing Jointly	$279,402	$1,887	$5,588

$1 Million in Payroll or Income Taxes: Annual Individual Impacts

For each $1 million in tax revenue*....

- Flat payroll tax: rate 0.034% → average worker impact $22
- Payroll tax, min. wage exemption: rate 0.037% → average worker impact $24
- Personal income tax: rate 0.05% → average impact $31
- High-income tax rate of ~0.1% / 0.2% → average impact $0

*2027 dollars. Target of $1.1 million assumes full ramp-up, 95% compliance, and 5% administrative costs.

ECOnorthwest

Similarities and Differences

Payroll tax	Personal income tax
Wages or payroll earned within a taxing jurisdiction, regardless of residence or headquarter	Income earned by residents or filers within a taxing jurisdiction
Broad tax base with strong growth (~$2.1 billion in 2024)	Broad tax base with strong growth (~$2.1 billion in 2023
Can be flat or graduated	Typically graduated
Can be imposed on employees and employers working within the taxing area	Imposed on workers and retirees living in the taxing area
Withheld by employers, likely collected by the taxing jurisdiction	Withheld by employers or paid as part of income tax filing; potentially collected by the state of Oregon
Statewide precedent; three local examples in Oregon (one city and two transit districts)	Statewide precedent; two local examples in Oregon (Portland region)

Putting it All Together

Existing general services revenue base is about 75% residential & 20 - 25% commercial.

Payroll tax & income tax have similar fiscal capacity and sustainability but differ in terms of incidence and burden.

Payroll tax: a 1% tax raises $15M - $18M at full ramp-up, depending on structure.

Broadens tax base to include employers, not just workers.	Imposed on ~20,000 workers commuting into the city but living elsewhere.	Does not capture revenue from retired individuals.

Income tax: a 1-2% graduated tax on high-income earners generates $17M at full-ramp-up.

Primary tax incidence remains on residents.	Potentially imposed on some of the ~12,800 residents working elsewhere.	Allows for capturing revenue from retired individuals.

Key Takeaways

- Both options impact higher income earners
- 55% of income for higher earners is non-payroll
- Healthcare and Education = 41% of employment and 47% of payroll
- Doing nothing = no change to underlying equity structure

Rates to Generate $1.0 Million

Funding Source	Additional (new) Rate/Fee	Average Monthly Impact	Average Annual Impact
Payroll Tax	0.034%	$1.83	$22
Personal Income	0.05%	$2.58	$31
Public Safety Fee	$4.00	$4.00	$48
Local Option Levy[1]	$0.16/ $1,000 AV	$5.33	$64
Cost of Cutting - 6.5 FTE on Avg per $1M			

[1] Based on a home with a $400,000 Assessed Value

Options Summary

	Total Estimate Revenue*	
Revenue Tool and Option	**2027**	**2033**
Option A: Flat Payroll Tax	$10,086,000	$16,676,000
Option B: Minimum Wage Exemption Payroll tax	$9,338,000	$15,439,000
Option C: Flat Personal Income Tax	$10,263,000	$16,073,000
Option D Graduated Personal Income Tax	$11,143,000	$18,423,000

New Revenue Implmentation Scenarios

Factor	Scenario A Both Facilities + Both Tools	Scenario A1 Both Facilities + Both Taxes + PSF Freeze	Scenario A2 Both Facilities + Both Tools + Replace PSF	Scenario A3 Both Facilities + Both Tools + Replace LOL
Facility Scope	Both	Both	Both	Both
Annual Revenue Need	$ 18,400,000	$ 31,400,000	$ 41,400,000	$ 26,400,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.43%	0.73%	0.96%	0.61%
Payroll Tax Rate	0.46% Employer 0.46% Employee	0.78% Employer 0.78% Employee	1.0% Employer 1.0% Employee	0.66% Employer 0.66% Employee
Comparative Admin Complexity	High (dual)	High (dual)	High (dual)	High (dual)
Revenue Diversity	High	High	Med	Med

Factor	Scenario B Both Facilities + Payroll Tax	Scenario B1 Both Facilities + Payroll Tax + PSF Freeze	Scenario B2 Both Facilities + Payroll Tax + Replace PSF	Scenario B3 Both Facilities + Payroll Tax + Replace LOL
Facility Scope	Both	Both	Both	Both
Annual Revenue Need	$ 18,400,000	$ 31,400,000	$ 41,400,000	$ 26,400,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.00%	0.00%	0.00%	0.00%
Payroll Tax Rate	0.92% Employer 0.92% Employee	1.57% Employer 1.57% Employee	2.10% Employer 2.10% Employee	1.31% Employer 1.31% Employee
Comparative Admin Complexity	Low (single)	Low (single)	Low (single)	Low (single)
Revenue Diversity	Med	Med	Low	Low

*All Rates are Flat Rate Models with no local exemptions

New Revenue Implmentation Scenarios

Factor	**Scenario C Both Facilities + Income Tax**	**Scenario C1 Both Facilities + Income Tax + PSF Freeze**	**Scenario C2 Both Facilities + Income Tax + Replace PSF**	**Scenario C3 Both Facilities + Income Tax + Replace LOL**
Facility Scope	Both	Both	Both	Both
Annual Revenue Need	$ 18,400,000	$ 31,400,000	$ 41,400,000	$ 26,400,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.85%	1.45%	1.92%	1.22%
Payroll Tax Rate	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee
Comparative Admin Complexity	Low (single)	Low (single)	Low (single)	Low (single)
Revenue Diversity	Med	Med	Low	Low

Factor	**Scenario D 1 Facility + Both Tools**	**Scenario D1 1 Facility + Both Tools + PSF Freeze**	**Scenario D2 1 Facility + Both Tools + Replace PSF**	**Scenario D3 1 Facility + Both Tools + Replace LOL**
Facility Scope	Phased	Phased	Phased	Phased
Annual Revenue Need	$ 11,800,000	$ 24,800,000	$ 34,800,000	$ 19,800,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.27%	0.57%	0.81%	0.46%
Payroll Tax Rate	0.30% Employer 0.30% Employee	0.62% Employer 0.62% Employee	0.87% Employer 0.87% Employee	0.50% Employer 0.50% Employee
Comparative Admin Complexity	High (dual)	High (dual)	High (dual)	High (dual)
Revenue Diversity	High	High	Med	Med

*All Rates are Flat Rate Models with no local exemptions

New Revenue Implmentation Scenarios

Factor	Scenario E 1 Facility + Payroll Tax Only	Scenario E1 1 Facility + Payroll Tax Only + PSF Freeze	Scenario E2 1 Facility + Payroll Tax Only + Replace PSF	Scenario E3 1 Facility + Payroll Tax Only + Replace LOL
Facility Scope	Phased	Phased	Phased	Phased
Annual Revenue Need	$ 11,800,000	$ 24,800,000	$ 34,800,000	$ 19,800,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.00%	0.00%	0.00%	0.00%
Payroll Tax Rate	0.59% Employer 0.59% Employee	1.23% Employer 1.23% Employee	1.73% Employer 1.73% Employee	0.99% Employer 0.99% Employee
Comparative Admin Complexity	Low (single)	Low (single)	Low (single)	Low (single)
Revenue Diversity	Med	Med	Low	Low

Factor	Scenario F 1 Facility + Income Tax Only	Scenario F1 1 Facility + Income Tax Only + PSF Freeze	Scenario F2 1 Facility + Income Tax Only + Replace PSF	Scenario F3 1 Facility + Income Tax Only + Replace LOL
Facility Scope	Phased	Phased	Phased	Phased
Annual Revenue Need	$ 11,800,000	$ 24,800,000	$ 34,800,000	$ 19,800,000
PSF Status	Continues	Frozen 5+ Years	Replaced	Continues
LOL Status	Continues	Continues	Continues	Replaced
Personal Income Tax Rate	0.55%	1.15%	1.61%	0.92%
Payroll Tax Rate	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee	0.0% Employer 0.0% Employee
Comparative Admin Complexity	Low (single)	Low (single)	Low (single)	Low (single)
Revenue Diversity	Med	Med	Low	Low

*All Rates are Flat Rate Models with no local exemptions

CORVALLIS CITY COUNCIL THREE-MONTH SCHEDULE (tentative and subject to change, updated 05-27-2026)

June 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	~~19~~	20
21	22	23	24	25	26	27
28	29	30				

July 2026						
S	M	T	W	T	F	S
			1	2	~~3~~	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2026

Monday, June 1, 2026, 5:00 p.m. | CITY COUNCIL EXECUTIVE SESSION
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard (closed to the public)

-	Executive session under ORS 192.660(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations	-

Monday, June 1, 2026, 6:00 pm | CITY COUNCIL MEETING
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard and virtual

Proclamation	Pride Proclamation	Mayor
Proclamation	National Gun Violence Awareness Day	Mayor
Consent Agenda	Candidate Filing Period Announcement	City Manager's Office
Consent Agenda	Visit Corvallis Quarter 3 Report	Community Development
Consent Agenda	Exemption from Competitive Bidding for Visit Corvallis Marketing and Tourism Contract	Community Development
Consent Agenda	Resolution: Affirm Council Policy #G1.04 Social Service Grant Funding	Community Development
Unfinished Business	Ordinance and Resolution: Amending Transit Operating Fee	Public Works
New Business	Ordinance and Resolution: Land Use Application Fees	Community Development

Thursday, June 4, 2026, 4:00 pm | CITY COUNCIL WORK SESSION
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

-	Budget gap and facilities funding discussion (120 minutes)	City Manager's Office

Monday, June 15, 2026, 6:00 pm | CITY COUNCIL MEETING
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard and virtual

Public Hearing	CDBG/HOME	Community Development
Public Hearing	2025 Land Use Legislation	Community Development
Proclamation	Parks & Recreation Month	Parks & Recreation
Proclamation	Juneteenth	Mayor
Consent Agenda	2026 annual policy advisory group appointments	Mayor
Consent Agenda	Microshelter renewal	Community Development
Unfinished Business	Vote to appoint PC and HRC members	City Recorder
Unfinished Business	Downtown TIF boundary options	Community Development
New Business	Social Service funding recommendations (including CHRO recommendations)	Community Development
City Manager's Report	Operational advisory group appointments	City Manager's Office
City Manager's Report	Statement of Canvass (May 19, 2026 election)	City Manager's Office

Thursday, June 18, 2026, 4:00 pm | CITY COUNCIL WORK SESSION
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

-	CAAB presentation on utility decarbonization options – envelope efficiency & appliance efficiency (60 minutes)	City Manager's Office

CORVALLIS CITY COUNCIL THREE-MONTH SCHEDULE (tentative and subject to change, updated 05-27-2026)

-	PC and HRC interviews (60 minutes)	City Recorder

City holiday on Friday, June 19, 2026

July 2026

City holiday on Friday, July 3, 2026

No meetings the first half of July 2026

Monday, July 20, 2026, 6:00 pm | CITY COUNCIL MEETING
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard and virtual

Consent Agenda	Resolution: Herbert Farm Natural Area IGA	Parks & Recreation
Consent Agenda	Extend implementation period of current Corvallis Forest Action Plan	Public Works
Unfinished Business	Downtown Vitality Strategy Task Force Presentation and Final Report Acceptance	DVSTF
Unfinished Business	Resolution: Charter Review Task Force Phase 2 Final Report Acceptance and Referral	CRTF2
Unfinished Business	Social services funding prioritization	Community Development

Thursday, July 23, 2026, 4:00 pm | CITY COUNCIL WORK SESSION
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

-	Corvallis Forest Stewardship Plan Update (45 minutes)	Public Works
-	Parking and Bicycle Facilities Consideration on Capital Projects (60 minutes)	Public Works

August 2026

Monday, August 3, 2026, 6:00 pm | CITY COUNCIL MEETING
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard and virtual

Presentation	Oregon Cascades West Council of Governments update	OCWCOG
Consent Agenda	Resolution: Corvallis Forest Stewardship Plan adoption	Public Works

Thursday, August 6, 2026, 4:00 pm | CITY COUNCIL WORK SESSION
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

-	2027 City Council meeting schedule (20 minutes)	Mayor

Monday, August 17, 2026, 6:00 pm | CITY COUNCIL MEETING
Council Chambers, Downtown Fire Station, 400 NW Harrison Boulevard and virtual

New Business	Biennial Year 1 Q4 Operating Report	Finance

Thursday, August 20, 2026, 4:00 pm | CITY COUNCIL WORK SESSION
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

-	Quarterly housing continuum update (15 minutes)	Community Development
-	Emergency cold weather sheltering/PIT count posting (60 minutes)	Community Development, Parks & Recreation, Police

Thursday, August 27, 2026, 5:30 pm | CITY BUDGET COMMISSION MEETING
Madison Avenue Meeting Room (MAMR), 500 SW Madison Avenue and virtual

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Pending Items:

Council Code of Conduct/Council Policies/Council Handbook
Stabilization and Transition Engagement Program (STEP) resolution