

BUDGET PRESENTATION
FY 2019-2020



Budget Committee
April 25th, 2019
7:00 p.m.

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What is Local Budget Law?

- ➔ Establishes Standard Procedures
- ➔ Outlines Programs & Fiscal Policies
- ➔ Requires Estimates of Resources & Expenditures
- ➔ Encourages Citizen Involvement
- ➔ Controls Expenditure of Public Funds



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Purpose of the Budget Committee



- ➔ Hear the Budget Message
- ➔ Hold Public Meetings
- ➔ Hear & Consider Public Comment
- ➔ Discuss & Revise Budget As Needed
- ➔ Approve the Final Budget & Recommend to Council
- ➔ Approve Each Tax Rate or Dollar Amount to be Levied



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Budget Committee Process




- ➔ Meetings Subject to Public Meetings Law
- ➔ Quorum Required to Conduct Business
- ➔ May Request Additional Information from Budget Officer
- ➔ Budget Document is a Public Document When Released to Members
- ➔ Take Public Comment


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What is a Budget?



- ➔ A Financial Plan
- ➔ A Picture of One Fiscal Year
- ➔ Based on Good Faith Estimates of Revenues & Expenditures and Other Requirements.
- ➔ The Budget is the basis for appropriations which creates the authority to spend public money.



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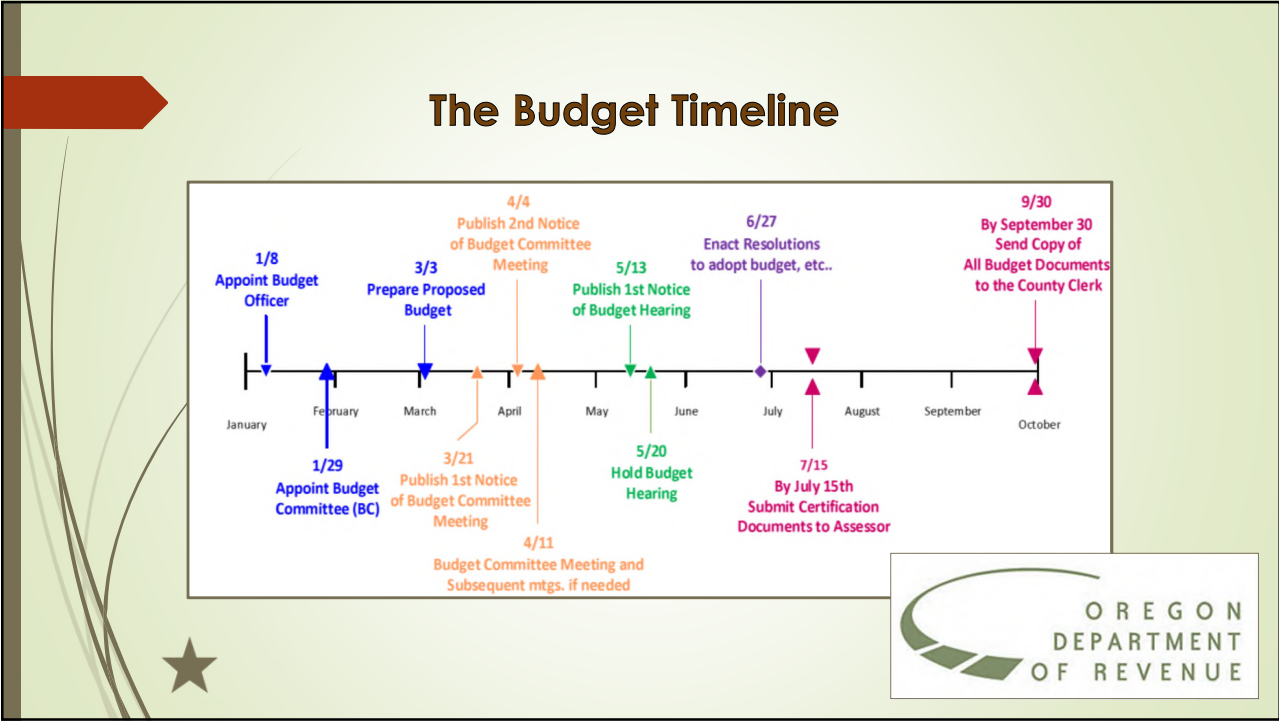
The Four Phases



- 1st Phase: Proposing the Budget
- 2nd Phase: Approving the Budget
- 3rd Phase: Adopting the Budget
- 4th Phase: Working with the Budget



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Budget 2019-2020 Budgetary Timeline & Process


Date	Action
01.22.2019	Council authorizes advertisements for Budget Committee business. <ul style="list-style-type: none"> ▶ Advertisement in <i>The Times</i>; February 27th & March 13th for members. ▶ The First Advertisement in <i>The Times</i>; April 10th <i>(Oregon law requires published advertisement 5-30 days prior to Meeting.)</i> ▶ The Second Advertisement in <i>The Times</i>; April 17th <i>(Oregon law requires published advertisement at least 5 days after the 1st notice, but not less than 5 days before the meeting.)</i> ▶ Advertise the Possible Uses of State Revenue Sharing Hearing – April 10th <i>(Oregon law requires published advertisement at least 5 – 10 days before the meeting)</i> ▶ The first Budget Committee Meeting set for April 25th
03.15.2019	Staff Deadline to forward requests.
04.25.2019	Budget Officer Finalizes Draft Budget and forwards to Budget Committee Members for review.
04.25.2019	Budget Officer finalizes initial 2019-2020 Budget proposal.
04.25.2019	Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none"> • Elect Budget Committee Chair • Discussion of Budget & Budget Message
05.01.2019	Publish Notice of Proposed Uses for State Revenue Sharing; May 9 th (Depends on # of meetings)

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Budget 2019-2020 Budgetary Timeline & Process

05.15.2019	Publishing of Budget Notice – LB Forms (<i>Public Hearing</i>) (Oregon law requires published advertisement 5-30 days prior to Meeting) Council Meeting to be held: May 28 th , 2019. Publish Notice of Proposed Uses for State Revenue Sharing; May 8 th
05.02.2019	2nd Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none"> ▶ Possible Uses for State Revenue Sharing ▶ Public Comment ▶ Discussion of Budget Proposal
05.09.2019	3rd Budget Committee Meeting – 7:00 p.m. (If Necessary) <ul style="list-style-type: none"> ▶ Discussion of Budget Proposal ▶ Discussion of Proposed Uses for State Revenue Sharing ▶ Approve Budget, Tax Rate & Proposed Tax Levy
05.15.2019	(If Published on the 15 th) Budget Hearing at the regularly scheduled Council Meeting.
05.15.2019	If the Budget is finalized with the Budget Committee, then Publish LB Forms & Public Hearing Information in <i>The Times</i> for May 22 nd Council Meeting. (If Necessary.)
05.16.2019	4th Budget Committee Meeting – 7:00 p.m. (If Necessary) <ul style="list-style-type: none"> ▶ Discussion of Budget Proposal



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Budget 2019-2020 Budgetary Timeline & Process

Date	Action
06.04.2019	Special Session of Council if Budget is approved on May 16 th .
06.25.2019	Regular Council Meeting Resolutions to Enact: <ol style="list-style-type: none"> 1. Adopt Budget 2. Tax Rate 3. Proposed Tax Levy <ul style="list-style-type: none"> ▶ Submit Tax Certification Documents to the County Assessor.
07.12.2019	Deadline for Filing Budget; and Deadline certify necessary Resolutions.




NOTE: The Budget Committee is required by State Law to consist of the seven members of Council and seven registered voters of Brownsville. Currently the Budget Committee Roster is as follows:

Council: Don Ware, Doug Block, Carla Gerber, Lynda Chambers, Mike Neddeau, Tricia Thompson and Dave Hansen.

Citizens: Kaye Fox, Don Andrews, Rick Dominguez, Mike McDaniel, Kim Clayton and Gary Shepherd.



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State & Linn County Taxing Review

Measure 5: Limits are based on Real Market Value (RMV)

Tax on property is limited as follows:

- \$5 per \$1,000 of RMV – Education.**
- \$10 per \$1,000 of RMV – General Government.**
- General Obligation Bonds are exempt.**

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State & Linn County Taxing Review

Measure 50: Tax is based on property's Assessed Value (AV)

Tax limited as follows:

- Annual Growth Rate no more than 3%.**
- Property Ratio Disparity.**



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Linn County SAL Report

2018-2019

SUMMARY OF ASSESSMENT AND TAX ROLL - LINN COUNTY, OREGON

VALUATION for Tax Year beginning July 1, 2018

	Real Market Value	Assessed Value	Service Exemption	Taxable Value
Real Property	15,125,570,467	9,271,794,492	33,845,891	9,237,948,601
Manufactured Structures	161,594,071	134,010,368	1,889,324	132,121,044
Personal Property	311,426,160	311,426,160		311,426,160
Public Utilities	531,850,093	507,411,886		507,411,886
Total	16,130,440,791	10,224,642,906	35,735,215	10,188,907,691

Real Market Value (RMV) is an estimate of selling prices.
 Assessed Value (AV) is the value as calculated under Measure 50.
 Taxable Value is Assessed Value less Disabled Veteran's and Active Service Exemptions.

Linn County Tax Summary 2018-2019

	RMV	TV	-UR	Total Value	Max. Tax Rate	Tax Imposed
COUNTY	16,130,440,791	10,188,907,691	438,400,014	9,750,507,677	4.2936	40,367,197.49
CITIES						
Albany	4,501,152,682	3,349,050,580	231,137,526	3,117,913,054	7.4652	24,487,284.92
Brownsville	166,124,071	109,143,309		109,143,309	8.5809	936,304.36
Gates	6,659,290	4,008,914		4,008,914	0.2824	1,132.14
Halsey	83,575,014	58,420,637		58,420,637	6.5057	380,067.07
Harrisburg	320,355,337	223,594,305	26,586,662	197,007,643	3.1073	694,774.13
Idanha	7,499,240	4,114,151		4,114,151	2.5029	10,297.32
Lebanon	1,695,697,415	1,213,687,591	175,018,131	1,038,669,460	5.7015	6,903,260.68
Lyons	132,372,980	88,435,141		88,435,141	1.8926	167,371.75
Mill City	109,689,610	76,140,762		76,140,762	4.1578	316,576.28
Millersburg	630,349,527	516,554,194		516,554,194	3.5000	1,807,938.66
Scio	81,126,523	53,745,052		53,745,052	4.9057	263,657.23
Sodaville	28,110,620	17,427,984		17,427,984	0.4552	7,933.16
Sweet Home	681,977,828	473,830,554		473,830,554	10.4357	3,928,477.21
TOTAL						39,905,074.92

Linn County Tax Summary 2018-2019

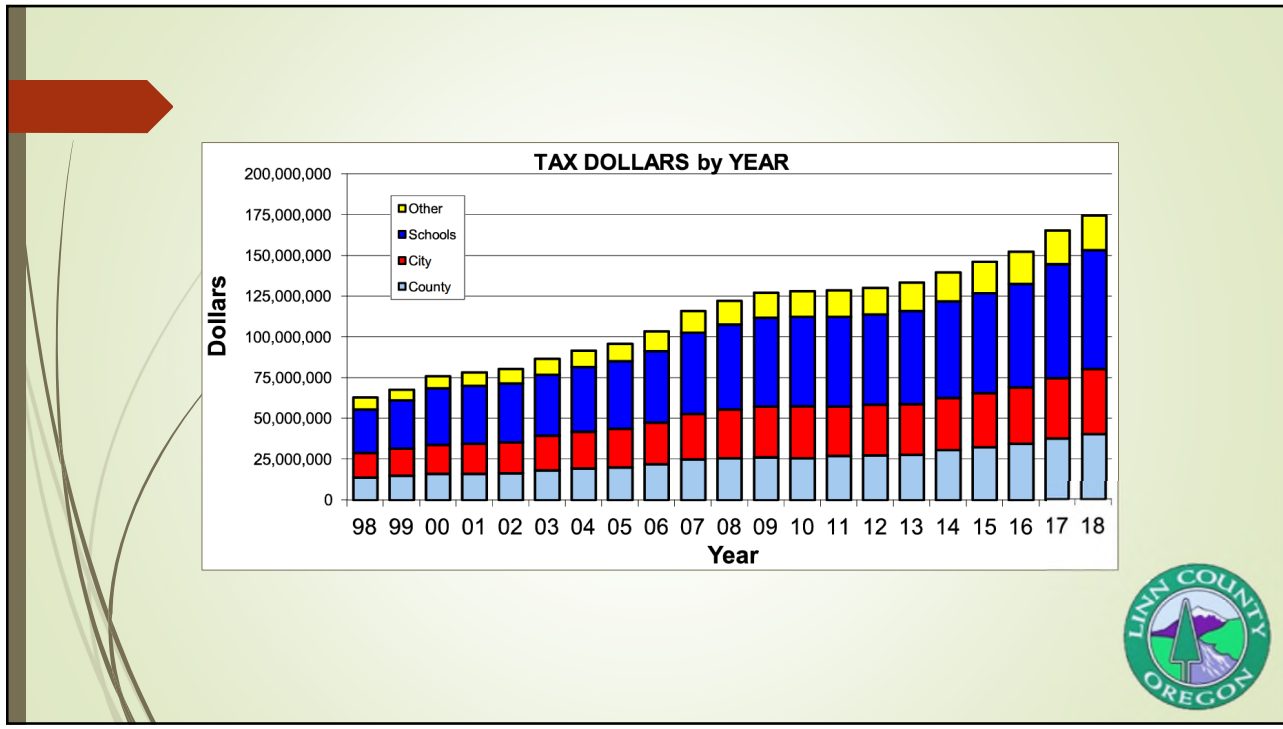
	RMV	TV	-UR	Total Value	Max. Tax Rate	Tax Imposed
RURAL FIRE PROTECTION DISTRICTS						
* Albany	863,333,714	572,148,219		572,148,219	2.1500	1,230,115.00
Brownsville	555,903,438	269,165,807		269,165,807	2.2261	599,146.99
Corvallis	236,611,431	156,420,608		156,420,608	2.1140	330,872.87
Gates	55,760,339	27,009,921		27,009,921	2.3000	62,122.82
Halsey/Shedd	874,497,554	462,187,782		462,187,782	0.9894	457,279.60
Harrisburg	800,817,993	407,538,764	26,586,662	380,952,102	1.9591	768,328.24
Idanha	11,329,389	5,762,645		5,762,645	2.3392	13,477.60
Jefferson	348,395,160	174,667,889		174,667,889	1.2855	224,534.71
Lebanon	3,451,846,767	2,156,995,844	175,018,131	1,981,977,713	2.4556	4,876,739.17
Lyons	359,853,205	216,730,930		216,730,930	1.7993	389,970.30
Mill City	161,235,221	113,263,730		113,263,730	1.6048	181,687.78
Monroe	9,830	1,995		1,995	0.0000	0.00
Mohawk	139,970	95,290		95,290	2.3205	221.12
Scio	878,666,236	397,780,300		397,780,300	1.9166	762,382.15
Stayton	235,513,799	109,847,184		109,847,184	1.5483	170,076.02
Sw Hm Fire/Am	1,393,127,772	856,768,471		856,768,471	1.7952	1,538,086.12
Sw Hm Am	141,733,051	91,938,556		91,938,556	0.3500	32,178.49
Tangent	548,907,284	329,402,271		329,402,271	2.5739	847,848.33
TOTAL						12,484,867.11

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Linn County Tax Summary 2018-2019

	RMV	TV	-UR	Total Value	Max. Tax Rate	Tax Imposed
SCHOOL DISTRICTS						
Albany	6,698,263,055	4,745,804,111	231,137,526	4,514,666,585	6.8968	31,259,454.14
Central Linn	1,396,206,189	725,002,122		725,002,122	4.6179	3,244,143.67
Corvallis	245,777,790	159,790,843		159,790,843	7.9132	1,172,665.52
Eugene	19,306,070	12,678,271		12,678,271	7.8266	92,426.81
Harrisburg	793,128,971	401,416,229	26,632,662	374,783,567	5.9482	2,222,114.08
Jefferson	86,446,102	35,749,248		35,749,248	6.3392	221,865.58
Lebanon	3,739,003,986	2,287,342,205	180,629,826	2,106,712,379	6.8415	14,324,171.33
Marcola	294,490	84,115		84,115	6.7561	564.83
Monroe	9,830	1,995		1,995	0.0000	0.00
N Santiam	546,161,147	303,483,607		303,483,607	5.5447	1,668,583.41
Santiam Can	324,255,408	205,248,245		205,248,245	4.8880	982,891.31
Scio	684,330,918	319,021,560		319,021,560	4.5080	1,430,982.36
Sweet Home	1,596,981,525	993,009,830		993,009,830	6.9148	6,715,255.59
TOTAL						63,335,118.63

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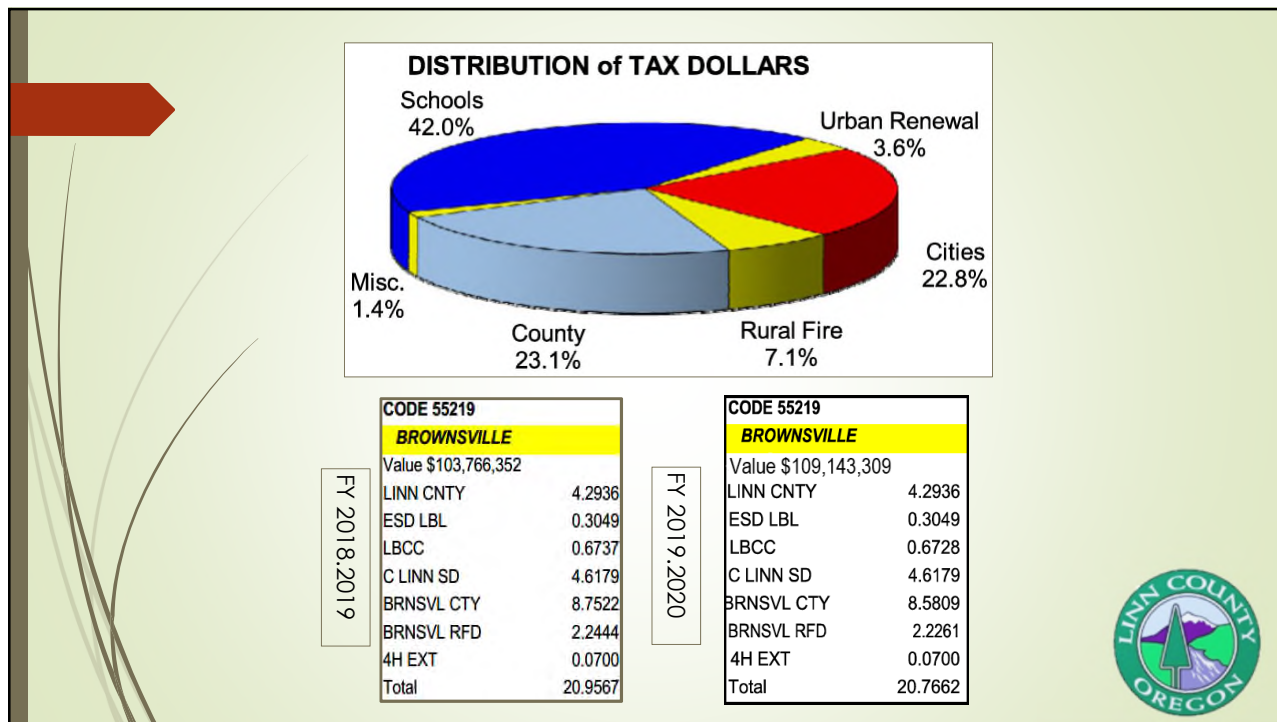


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City Portion of Tax Bill

Tax Invoice Review			Tax Invoice Review		
ESD LINN-BTN-LINC	1.47%	\$48.23	ESD LINN-BTN-LINC	1.47%	\$76.83
LBCC	2.42%	\$79.39	LBCC	2.42%	\$126.47
CENTRALL LINN #552	22.24%	\$730.46	CENTRALL LINN #552	22.24%	\$1,163.66
EDUCATION TOTAL:	26.12%	\$858.08	EDUCATION TOTAL:	26.12%	\$1,366.96
LINN COUNTY	6.13%	\$201.46	LINN COUNTY	6.13%	\$320.93
LINN COUNTY LOC OP	13.63%	\$447.65	LINN COUNTY LOC OP	13.63%	\$713.13
LINN COUNTY LOC OP II	0.91%	\$30.05	LINN COUNTY LOC OP II	0.91%	\$47.88
BROWNSVILLE CITY	33.51%	\$1,100.89	BROWNSVILLE CITY	33.51%	\$1,753.77
BROWNSVILLE RFD	5.77%	\$189.58	BROWNSVILLE RFD	5.77%	\$302.01
4H EXTENSION DISTRICT	0.34%	\$11.07	4H EXTENSION DISTRICT	0.34%	\$17.64
GENERAL GOVT TOTAL:	60.30%	\$1,980.70	GENERAL GOVT TOTAL:	60.30%	\$3,155.36
LBCC BND	0.82%	\$27.03	LBCC BND	0.82%	\$43.07
BROWNSVILLE CT BND 2	5.60%	\$184.06	BROWNSVILLE CT BND 2	5.60%	\$293.22
BROWNSVILLE CT BND	2.20%	\$72.38	BROWNSVILLE CT BND	2.20%	\$115.31
BROWNSVILLE RFD BOND	4.95%	\$162.55	BROWNSVILLE RFD BOND	4.95%	\$258.94
BONDS - OTHER TOTAL:	13.58%	\$446.02	BONDS - OTHER TOTAL:	13.58%	\$710.54
	100.00%	\$3,284.80		100.00%	\$5,232.86
Home circa 1970			Home circa 2000		
City Total:	41.32%		City Total:	41.32%	

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MONTH END RECAP

	MARCH 2019		YTD	%	Unexpended	
	REVENUE	EXPENDITURES				
1 GENERAL	\$ 47,944.57	\$ 91,530.31	\$ 560,256.97	41.07%	\$ 804,032.03	1
2 WATER	\$ 28,235.15	\$ 28,719.83	\$ 431,076.91	47.51%	\$ 476,272.09	2
3 SEWER	\$ 32,606.12	\$ 20,471.27	\$ 189,830.22	29.69%	\$ 449,514.78	3
4 STREETS	\$ 15,808.57	\$ 75,863.98	\$ 218,013.34	45.40%	\$ 262,186.66	4
5 WATER BOND	\$ 211.45	\$ -	\$ 47,161.51	65.35%	\$ 25,005.49	5
6 SEWER BOND	\$ 1,586.09	\$ -	\$ 307,260.20	94.47%	\$ 17,999.80	6
7 SEWER DEBT FEE	\$ 11,749.56	\$ -	\$ 99,694.03	79.76%	\$ -	7
8 BUILDING & EQUIPMENT	\$ 982.32	\$ -	\$ -	0.00%	\$ 355,000.00	8
9 WATER RESERVE	\$ 2,030.80	\$ -	\$ -	0.00%	\$ 264,601.00	9
10 HOUSING REHAB	\$ 599.45	\$ -	\$ -	0.00%	\$ 204,519.00	10
11 WATER SDC	\$ 117.67	\$ -	\$ -	0.00%	\$ 81,040.00	11
12 SEWER SDC	\$ 866.15	\$ -	\$ -	0.00%	\$ 367,753.00	12
13 STORMWATER SDC	\$ 176.10	\$ -	\$ -	0.00%	\$ 87,027.00	13
14 BIKEWAY/PATHS	\$ 212.55	\$ -	\$ -	0.00%	\$ 44,646.00	14
15 LIBRARY TRUST	\$ 17.86	\$ -	\$ -	0.00%	\$ 6,057.00	15
16 CEMETERY	\$ 215.92	\$ -	\$ -	0.00%	\$ 81,578.00	16
17 TRANSIENT ROOM TX	\$ 18.19	\$ -	\$ 3,040.00	56.28%	\$ 2,362.00	17
18 SEWER CONSTRUCTION	\$ -	\$ -	\$ -	0.00%	\$ -	18
19 LAND ACQUISITION	\$ -	\$ -	\$ -	0.00%	\$ 9,972.00	19
20 COMMUNITY PROJECTS	\$ 649.10	\$ -	\$ 32,871.60	13.34%	\$ 213,628.40	20
TOTAL	\$ 144,027.62	\$ 216,585.39	\$ 1,789,510.75			

Key Bank Account	2018-2019	YTD	% of Total
General Checking	\$ 34,484.54	\$ 5,542,706.00	32.29%
Oregon State Treasury	\$ 5,024,306.89		
Community Improvements	\$ 0.94		
Project Escrow Holding	\$ 0.02		
TOTAL OST / LGIP	\$ 5,024,307.85		

Annual Bond Payment	Totals
Water	\$ 45,167.05
Wastewater	\$ 307,259.95
	\$ 352,427.00

Total Bonded Debt	Totals
Water	\$ 855,840.92
Wastewater	\$ 5,390,581.09
	\$ 6,246,422.01



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How is the City Budget Built?


The image displays a collection of 14 different types of heavy construction machinery. Each piece of equipment is shown from a top-down or side perspective and is labeled with its name. The equipment includes a TLB (Tractor Loader Backhoe), a Front END Loader, an Excavator, a Dumping Truck, a Scooptram, a Forklift, a Bobcat, a Mobile Crane, a Bulldozer, a Tower Crane, a Grader, a Reach Truck, and a Roller.

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Common Fund Types






- General Fund
- Special Revenue Fund
- Enterprise Fund
- Debt Service Fund
- Trust Fund



The slide features a central diagram of a house with labels for its components: ROOF, FACADE, WALL, and PAVING. To the right of the diagram is the official seal of the City of Brownsville, Oregon. Below the diagram is a vertical list of five fund types, each enclosed in a rectangular box. The 'Debt Service Fund' box is highlighted in a light red color, while the others are light green. A small star icon is located in the bottom right corner of the slide.

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General Fund



General governmental purposes & operations; no restrictions on how resources are used.
Resources may be transferred in and out.
Major fund for operations.

Includes:

Planning, Court, LCSO, Parks, Cemetery, Central Linn Recreation Center, Library, City Hall, Picture Gallery, Administration & Operations.



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Enterprise Funds

Revenues generated from 'business-like' operations.
Consumer supported funds.
Resources may be transferred in or out.
Resources must be self-supporting from user charges and fees to cover operational costs and capital outlay.

Related Funds include:

Water, Sewer, Water Construction Reserve, Sewer Construction Reserve, Water & Sewer Bond, Water SDC, Sewer SDC & Storm SDC.



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Special Revenue Funds

Specific purposes and earmarked or segregated for
statue or specific uses.
Resources may be transferred in or out.

Related Funds include:

***Street, Buildings & Equipment, Housing Rehab.,
Bikeway/Footpath, Land Acquisition.***



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Special Revenue Sources

STREET: Gasoline tax, fees, licenses & state shared money.

BUILDINGS & EQUIPMENT: Transfers.

HOUSING REHABILITATION: Loan Repayments.

BIKEWAY/FOOTPATH: Transfers.

LAND ACQUISITION: Transfers.

COMMUNITY PROJECTS: Transfers.



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Debt Service/Bonds

- ➔ General Obligation Bonds for Capital Construction
- ➔ Voter Approval Grants Authority
- ➔ Imposed as Dollar Amount

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Trust Funds

Revenues held and used under special legislative circumstances or for specified purposes.



Related Funds include:

Library, Cemetery and Transient Room Tax.

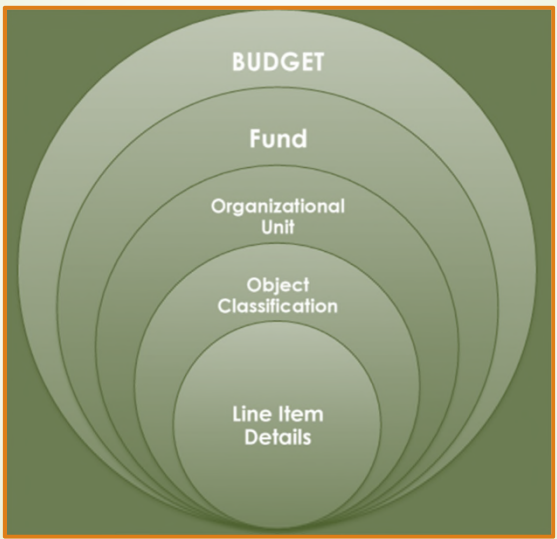



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How to Read the Budget?



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FORM LB-20		RESOURCES General Fund (100 000)			City of Brownsville		
Historical Data				RESOURCE DESCRIPTION	Budget Year: 2009-2010		
Actual		Adopted Budget This Year 2008-2009	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
2006-2007	2007-2008						
BEGINNING FUND BALANCE							
1	\$428,792	\$456,892	\$275,000	411 BEGINNING CASH BALANCE	\$275,000	1	
2	\$17,023	\$18,075	\$15,000	413 PRIOR TAXES	\$15,000	2	
3	\$28,437	\$25,526	\$10,000	414 INTEREST	\$10,000	3	
4						4	
OTHER RESOURCES							
6	\$11,078	\$13,854	\$11,000	421 STATE REVENUE SHARING	\$11,000	6	
7	\$16,199	\$17,973	\$14,000	422 STATE LIQUOR TAX	\$14,000	7	
8	\$3,066	\$2,796	\$2,750	423 STATE CIGARETTE TAX	\$2,500	8	
9						9	
10	\$3,957	\$3,133	\$3,200	431 CABLE TV FRANCHISE	\$0	10	
11	\$11,805	\$12,162	\$9,000	432 NW NATURAL GAS FRANCHISE	\$11,500	11	
12	\$3,700	\$6,914	\$5,000	434 CENTURY TEL FRANCHISE FEE	\$5,500	12	
13						13	
14	\$33,497	\$20,047	\$25,000	441 BUILDING PERMIT FEES	\$10,000	14	
15	\$1,836	\$30	\$100	442 CITY HALL RENTAL	\$50	15	
16	\$90	\$70	\$50	443 KIRK ROOM RENTAL	\$50	16	
17	\$13,606	\$11,312	\$12,500	444 PARK RENTAL FEES	\$10,000	17	
18	\$11,400	\$6,254	\$6,500	446 PLANNING & LAND USE FEES	\$3,500	18	
19	\$2,116	\$2,033	\$1,700	447 LIBRARY FINES & FEES	\$1,800	19	
20	\$2,245	\$1,690	\$500	448 LIEN SEARCH FEES	\$500	20	
21	\$39,196	\$26,483	\$17,500	449 COURT FINES & FEES	\$20,000	21	
22						22	
23	\$2,000	\$2,117	\$1,000	452 CEMETERY TRUST INTEREST	\$1,000	23	
24	\$245	\$0	\$200	454 LAND LEASE FEES	\$0	24	
25	\$30,135	\$18,323	\$20,000	456 MISCELLANEOUS	\$15,000	25	
26						26	
TRANSFERS							
28	\$0	\$0	\$0	TO LIBRARY TRUST FUND	\$0	28	
29	\$0	\$0	\$0	TO BUILDINGS & EQUIPMENT (23)	\$50,000	29	
30	\$0	\$0	\$0	TO COMMUNITY PROJECTS (35)	\$20,000	30	
31	\$20	\$20	\$0	TO TRANSIENT ROOM TAX	\$0	31	
32						32	
33	\$660,443	\$645,704	\$430,000	Total resources - No Taxes	\$406,400	33	
34	\$365,664	\$491,301	\$460,909	Taxes necessary to balance	\$499,098	34	
35				Taxes collected in year levied		35	
36	\$1,026,107	\$1,137,005	\$890,909	TOTAL RESOURCES	\$905,498	36	

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FORM LB-30		REQUIREMENTS SUMMARY General Fund: Administration (100-010)			City of Brownsville		
Historical Data				EXPENDITURE DESCRIPTION	Budget Year: 2009-2010		
Actual		Adopted Budget This Year 2008-2009	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
2006-2007	2007-2008						
PERSONAL SERVICES							
1	\$71,736	\$73,383	\$79,668	510 SALARIES	\$85,968	1	
2	\$27,882	\$33,199	\$40,700	540 BENEFITS	\$47,293	2	
3	\$99,618	\$106,582	\$120,300	TOTAL PERSONAL SERVICES	\$133,261	3	
MATERIALS AND SERVICES							
FEES							
5	\$0	\$0	\$0	611 FILING FEES	\$0	5	
6	\$1,250	\$500	\$1,300	612 RECORDING FEES	\$650	6	
7	\$250	\$1,520	\$500	613 AUDIT FEES	\$1,000	7	
8	\$0	\$0	\$0	614 EASEMENT FEES	\$100	8	
9	\$85	\$195	\$150	619 MISCELLANEOUS	\$100	9	
NOTICES							
10	\$180	\$0	\$300	621 ELECTION NOTICES	\$150	10	
11	\$755	\$519	\$900	623 BUDGET NOTICES	\$700	11	
12	\$811	\$180	\$500	624 PUBLIC HEARINGS	\$500	12	
13	\$0	\$0	\$200	625 BIDS	\$200	13	
14	\$664	\$400	\$1,200	626 ADVERTISEMENTS	\$1,000	14	
15	\$1,270	\$1,057	\$1,200	627 LEGAL	\$1,350	15	
16	\$204	\$100	\$300	629 MISCELLANEOUS	\$300	16	
CONTRACTED SERVICES - PROFESSIONAL							
17	\$544	\$734	\$600	639 MISCELLANEOUS	\$600	17	
OPERATING SUPPLIES							
18	\$931	\$1,277	\$1,000	665 OFFICE SUPPLIES	\$1,200	18	
19	\$164	\$163	\$200	666 COMPUTER SUPPLIES	\$250	19	
20	\$836	\$1,034	\$1,500	667 POSTAGE	\$1,575	20	
21	\$26	\$0	\$200	668 COPIER SUPPLIES	\$200	21	
MISCELLANEOUS EXPENSES							
22	\$2,244	\$3,202	\$3,500	671 DUES	\$3,500	22	
23	\$65	\$371	\$300	672 SUBSCRIPTIONS	\$450	23	
24	\$0	\$0	\$2,500	673 OPS REVISIONS/MAPS	\$1,500	24	
25	\$3,767	\$1,011	\$4,000	674 CONFERENCES	\$4,000	25	
26	\$750	\$35	\$5,000	675 ECONOMIC DEVELOPMENT	\$5,000	26	
27	\$0	\$45	\$2,500	677 HRB/PLANNING COM/IGS	\$1,500	27	
28	\$14,793	\$12,343	\$27,850	TOTAL MATERIALS AND SERVICES	\$25,825	28	
CAPITAL OUTLAY							
30	\$234	\$2,500	\$1,500	831 SOFTWARE/HARDWARE	\$1,500	30	
31	\$234	\$2,128	\$1,500	TOTAL CAPITAL OUTLAY	\$1,500	31	
32	\$32,050	\$0	\$28,500	950 General Operating Contingency	\$20,500	32	
33						33	
34	\$146,695	\$121,053	\$176,150	TOTAL EXPENDITURES	\$161,096	34	

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City of Brownsville		INCLUSIVE - GENERAL (100 000)		Budget Year: 2009-2010			
Line Item	Actual		BUDGETED AMOUNT 2008-2009	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	2006-2007	2007-2008					
1							1
2	\$113,400	\$121,053	\$176,150	ADMINISTRATION	\$160,586		2
3							3
4	\$28,051	\$36,340	\$621,600	PARKS/REC/CEMETERY	\$60,177		4
5							5
6	\$1,929	\$0	\$8,600	FIRE DEPARTMENT	\$8,800		6
7							7
8	\$49,533	\$50,265	\$85,528	LIBRARY	\$80,350		8
9							9
10	\$127,816	\$134,313	\$185,950	LAW	\$179,910		10
11							11
12	\$169,864	\$85,691	\$292,500	OPERATIONS	\$215,550		12
13							13
				TRANSFERS			
14	\$10,000	\$15,000	\$15,000	909 TO STREET FUND	\$20,000		14
15	\$17,000	\$1,500	\$15,000	905 TO BUILDING & EQUIPMENT FUND	\$50,000		15
16	\$5,050	\$2,800	\$0	TO LIBRARY TRUST FUND	\$0		16
17	\$0	\$0	\$28,460	908 TO COMMUNITY PROJECTS FUND	\$20,000		17
18	\$0	\$0	\$0	TO BIKEWAY FUND			18
19	\$0	\$0	\$0	TO STORM SDC FUND			19
20							20
21	\$75,000	per sub-fund	per sub-fund	CONTINGENCY	\$73,200		21
22							22
23				TOTAL RESOURCES	\$905,498		23
24							24
25	\$597,643	\$799,888	\$869,348	TOTAL EXPENDITURES	\$868,573		25
26	\$358,821	\$161,567	\$21,561	975 UNAPPROPRIATED FUND BALANCE	\$36,925		26
27	\$778,634	\$961,455	\$890,909	TOTAL	\$905,498		27

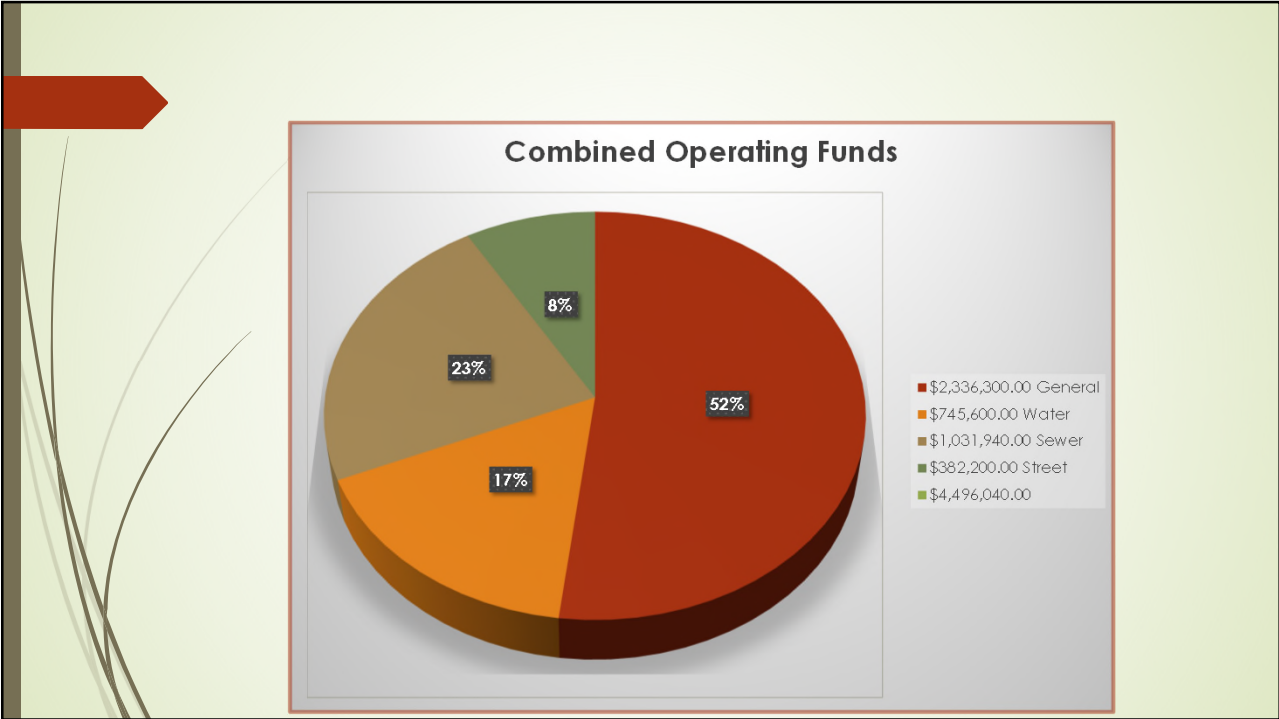
33

Where is the Money?

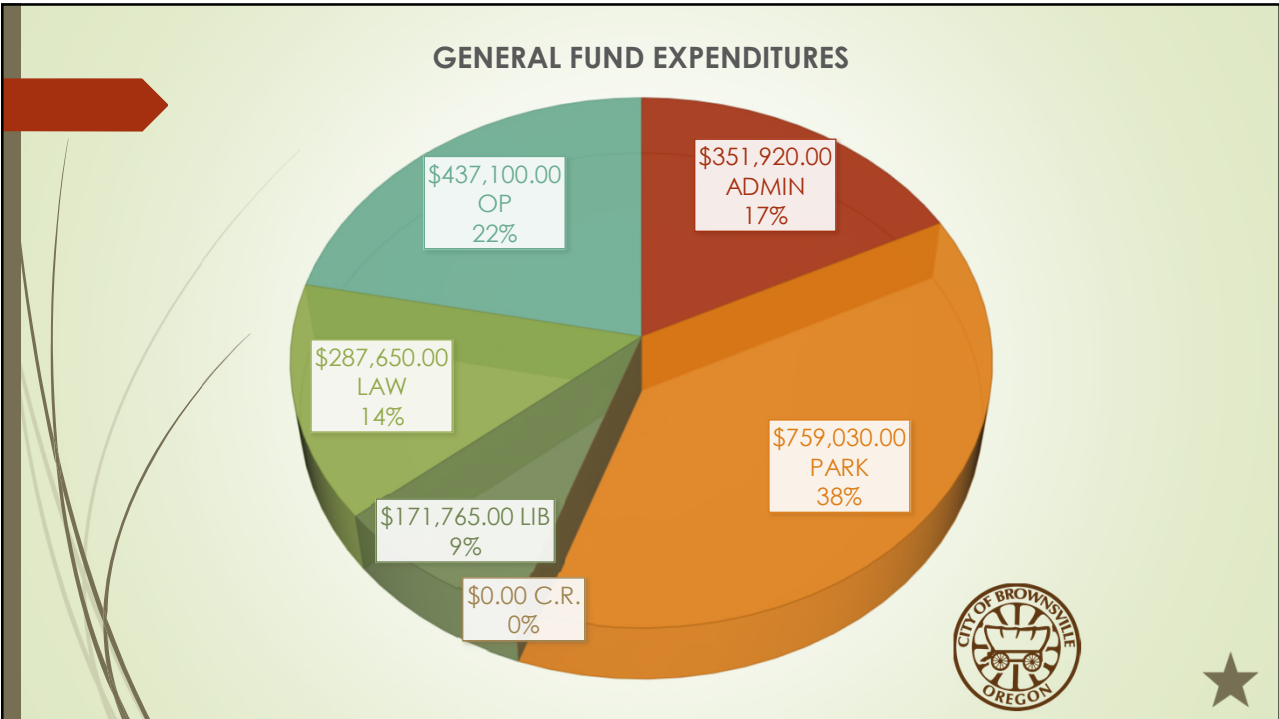
- The City has one account with the Oregon State Treasury:
 - ◆ **Main Account = \$5.02 M**
- The City has one KeyBank accounts.
 - ◆ **General = \$ 116,894**

Balances are as of March 31st, 2019.

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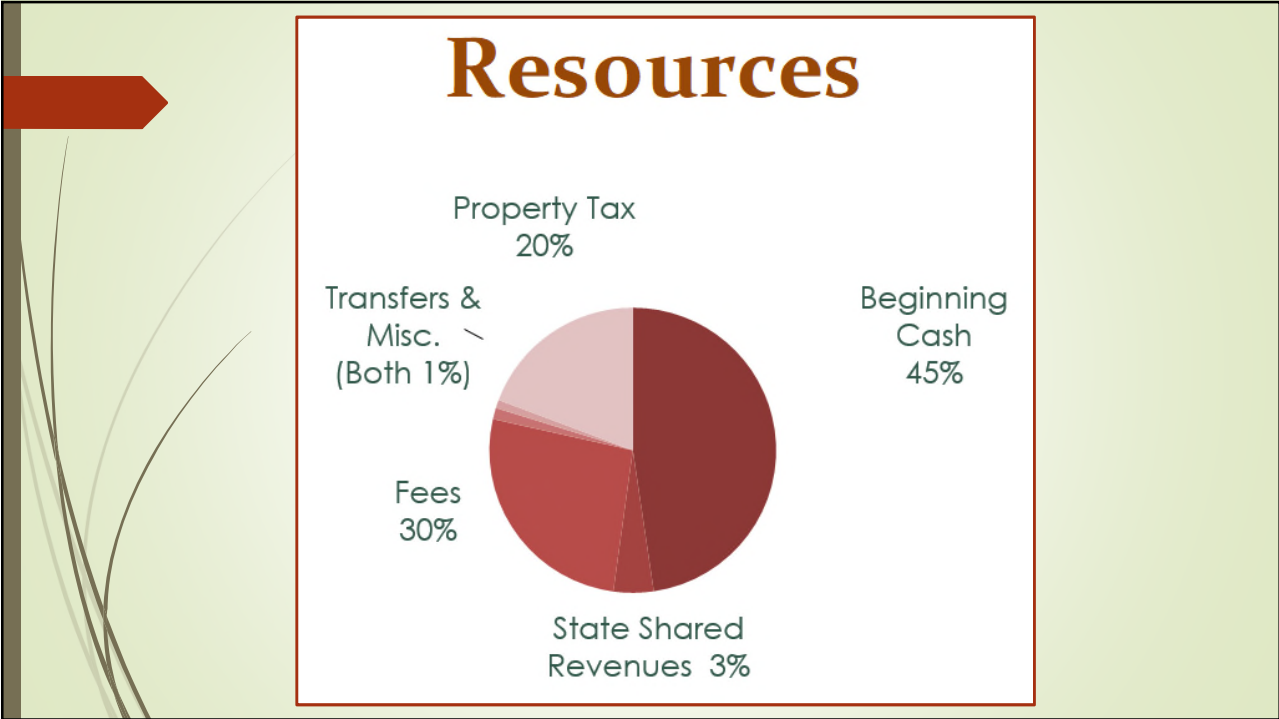


35

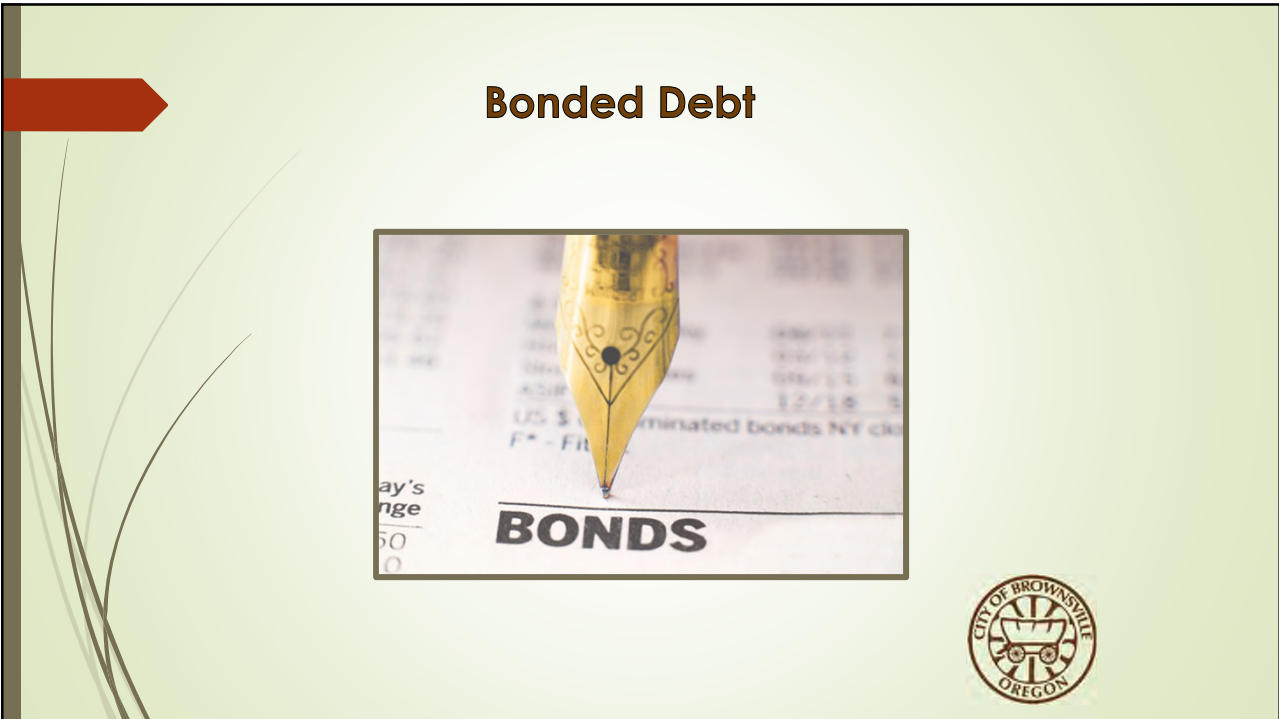


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Bonds

September 2016: The City refunded all USDA General Obligation Bonds combining water and wastewater obligations. Since the bonds were combined, the City had to create a factor to determine the ratio that should be applied to both the Water and Sewer Bond funds. Below is the ratio used:

- Water = 0.1419305
- Sewer = 0.8580695

The City did not refund the obligation due to the State's Infrastructure Finance Authority (IFA), formerly known as the Oregon Economic & Community Development Department (OECD) when the obligation was originated, because the obligation is a revenue bond. Due to the amount remaining on the loan, the associated refinancing costs were higher than any potential savings.

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Bonds


The City will need to levy and collect annual taxes for these obligations. Council instituted a \$15 debt service fee, in 2007, which is applied monthly to the utility bill. The debt service fee yields approximately \$125,000 per year based on current households on the system.

The amount of \$75,264 will be assessed to the tax rolls for the City to adequately meet the obligation. Yield projected to be \$71,544.

<i>Expenses:</i>			<i>Principle</i>	<i>Interest</i>	<i>Total Check</i>
Refinance Bonds		\$328,575	\$125,000	\$203,575	\$328,575
	<i>Water</i>		\$17,741	\$28,894	
	<i>Sewer</i>		\$107,259	\$174,681	
	<i>Total Check</i>		\$125,000	\$203,575	
			<i>Principle</i>	<i>Interest</i>	
OECD Loan		\$22,103	\$11,477	\$10,625	\$22,103
<i>(All Sewer)</i>					
	Total	\$350,678	\$118,736	\$185,306	\$350,678
	Total		\$304,042	\$46,635	\$350,677

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Bonds



Below is the projection:

Tax Needed for Water Bonded Debt		\$46,636
Levy Needed for Water Bonded Debt		\$49,061
Tax Rate for Water Bonded Debt		
Tax Needed for Sewer Bonded Debt		\$71,544
Levy Needed for Sewer Bonded Debt		\$75,264


Revenues:	Monthly Debt Service	\$125,000
	Bond Yield	\$118,180
	Beginning Cash + Interest	\$107,500
	Total	\$350,680


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Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual
					Debt Service
08/01/2017	40,000	3.000%	185,268.89	225,268.89	
02/01/2018			104,600.00	104,600.00	
06/30/2018					329,868.89
08/01/2018	125,000	3.000%	104,600.00	229,600.00	
02/01/2019			102,725.00	102,725.00	
06/30/2019					332,325.00
08/01/2019	125,000	3.000%	102,725.00	227,725.00	
02/01/2020			100,850.00	100,850.00	
06/30/2020					328,575.00
08/01/2020	130,000	3.000%	100,850.00	230,850.00	
02/01/2021			98,900.00	98,900.00	
06/30/2021					329,750.00
08/01/2021	130,000	3.000%	98,900.00	228,900.00	
02/01/2022			96,950.00	96,950.00	
06/30/2022					325,850.00





Information from D.A. Davidson, Portland, Oregon 2016.



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Bonds

Fiscal Year	OECCD Note	
	Principal	Interest
2017	\$ 10,377	\$ 11,725
2018	10,913	11,189
2019	11,477	10,625
2020	12,071	10,031
2021	70,385	40,126
2022-26	90,561	19,950
2027-31	21,015	1,087
2032-36	-	-
2037-41	-	-
2042-46	-	-
2047-50	-	-
	<u>\$ 226,799</u>	<u>\$ 104,733</u>





Information from Boldt, Carlisle & Smith LLC, Salem, Oregon 2016.


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Water & Sewer Rate Comparisons


November 2018




\$136.79




\$89.50




\$142.35



\$96.18



\$113.88



\$116.20

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Adjustment Numbers

- ▶ **Medical Insurance:** Modified; 6%; Dental 0%; Vision 0%
- ▶ **General Liability:** 0%; Property 0%; Auto 0%
- ▶ **COLA:** 2.8% SSI; CPI – Western Region 3.3%
- ▶ **Salaries:** Modified; 4% (*Step Increase 2.5%*)
- ▶ **Worker’s Comp:** 0%* (*Experience Rated*)
- ▶ **Gasoline:** Flat
- ▶ **Law Enforcement:** 4.5% (*Placeholder*)
- ▶ **Electricity:** 0% (*Lower*)
- ▶ **Natural Gas:** 0% (*Flat*)
- ▶ **Telephone:** 0% (*Flat*)
- ▶ **Valuation:** 5.1%
- ▶ **Utility Rates:** 3%

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CAPITAL IMPROVEMENTS

What’s in here?





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The Big Picture

Finance

- A+ Rating from Standard & Poor's
- Debt Limitation (**\$2.4M**)
- Loan Futures (**Rate Audits**)
- Current Obligations (**2049**)
- Legacy Decisions
 - Not Assessing Water & Sewer Lines
 - Street Construction Implications
- Franchise Fee Authority
- State Revenue Sharing



Capital Improvements Plan

- At-a-glance Summary
- Significant Liability
 - a. Total Assets = \$42M
 - b. Assets in Need = \$17M

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The Big Picture

2024

- Water Treatment Plant Improvements (\$4M - \$6M)
 - Distribution System
 - New Water Reservoir
 - New Water Treatment Plant
 - i. Two (2) Filters
 - ii. UV Disinfection System
 - iii. All New Controls

In the Works

- Downtown Sewers (\$600K)
- Cemetery Bridge (\$68K)
- Rec Center (\$800K-\$1.2M)
- Pavilion (\$400K - 600K)
- Other Park Facilities (\$80K+)
- Water Meters (\$180K+)
- Cyber Security (\$15K)
- Land Inventory (\$30K+)

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State Legislature Priorities

1. Housing Crisis Impacts
2. Homelessness
3. Healthcare
4. Mental Health Investment
5. Environmental Regulations
i.e. TMDL, Wetlands, Mercury Standards,
WOTUS, FEMA & Flood Requirements...
6. Land-Use Regulations
i.e. Accessory Dwelling Units, Ninth Circuit Court Ruling, Third-Party Building Inspections
7. Recycling Crisis
8. Courts & Revenue
9. Preemption of Local Control

The Big Picture



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Capital Improvements Plan Summary

Infrastructure Component	Replacement Cost	Total Units	Units/Physical Condition					
			Excellent	Good	Fair	Poor	Critical	Unknown
Roads	\$7,652,699	Center Line Linear Feet 49,090	2,760	17,240	11,310	16,920		
Bridges	\$74,828	Number of Bridges 1				X		
Water Supply Systems	\$2,993,111	Number of Facilities 1		X		X		
Water Distribution	\$6,485,074	Linear Feet (Thousands) 60,442		X		X		
Wastewater Systems	\$5,237,945	Number of Facilities 2	X					
Wastewater Collection	\$9,808,924	Linear Feet (Thousands) 56,180	23,764				32,416	
Stormwater Collection	\$3,529,377	Linear Feet (Thousands) 17,010			X			X
Facilities	\$6,307,608				X			
Totals	\$42,089,566							

Socio-Economic Characteristics

Current		2010 Census Information			
Population	1,762	Population	1,668	% LMI	49.4%
Total Households	720	Total Households	685	% Poverty	8.8%
% Unemployment	2.9%	MHI	\$35,486	% Unemploy	7.1%

* Inflation Calculator:
www.bls.gov



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Wants & Wishes


<ul style="list-style-type: none"> Skate Park Dog Park Disc Golf Community Kitchen Community Theatre Senior Housing Free WiFi Downtown TMDL – Storm Water Transport Vehicle New Baseball Fields Pioneer Park Erosion 	<ul style="list-style-type: none"> Street Improvements Crime Deterrent Cameras Cemetery Expansion Columbarium New Water Reservoir New City Shop Downtown Sewers Street Tree Replacement Pool/Water Feature Water & Collection Lines Park Buildings
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Projects

GENERAL FUND

✓ Mowers <i>p. 4</i>	\$ 35,000
✓ Park Rock <i>p. 4</i>	\$ 5,000
✓ Park Utilities Relocation <i>p. 4</i>	\$ 5,000
✓ Move Playground <i>p. 4</i>	\$ 30,000
✓ Move Propane Tank <i>p. 4</i>	\$ 1,500
✓ Park Board: Remington Park <i>p. 4</i>	\$ 10,000
✓ Pioneer Park & Rec Center Facilities Reserve <i>p. 4</i>	\$ 400,000
✓ Library Improvements Schedule <i>p. 6</i>	\$ 9,000
✓ CLRC Structural Engineer <i>p. 8</i>	\$ 10,000
✓ Backup Generator City Hall <i>p. 8</i>	\$ 20,000
✓ Land Use Inventory <i>p. 8</i>	\$ 30,000



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Projects



WATER FUND		
✓ Water Meters Money Loan Retirement (Water SDC) p.26		\$ 45,000
(Water Reserve)		\$ 100,000
✓ WTP Telemetry p.12		\$ 30,000
✓ Re-investigate Water Plant Generator p. 11		\$ 7,500
✓ Karl's Furniture p. 11 & 15		\$ 3,500
✓ Water Management & Conservation Plan p.12		\$ 20,000
SEWER FUND		
✓ Downtown Sewers p .16		\$ 380,000
✓ Dump Truck p. 12 & 16		\$ 50,000
STREET FUND		
✓ Pickup Truck (W \$5 K, S \$5 K, St \$10 K, GF \$10K) p. 8, p. 12, p. 16, p. 19		\$ 30,000
✓ Street Signs p.19		\$ 3,500
✓ Sidewalk Program p. 19		\$ 10,000

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Reconvene
May 2nd 7:00 p.m. at City Hall



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