

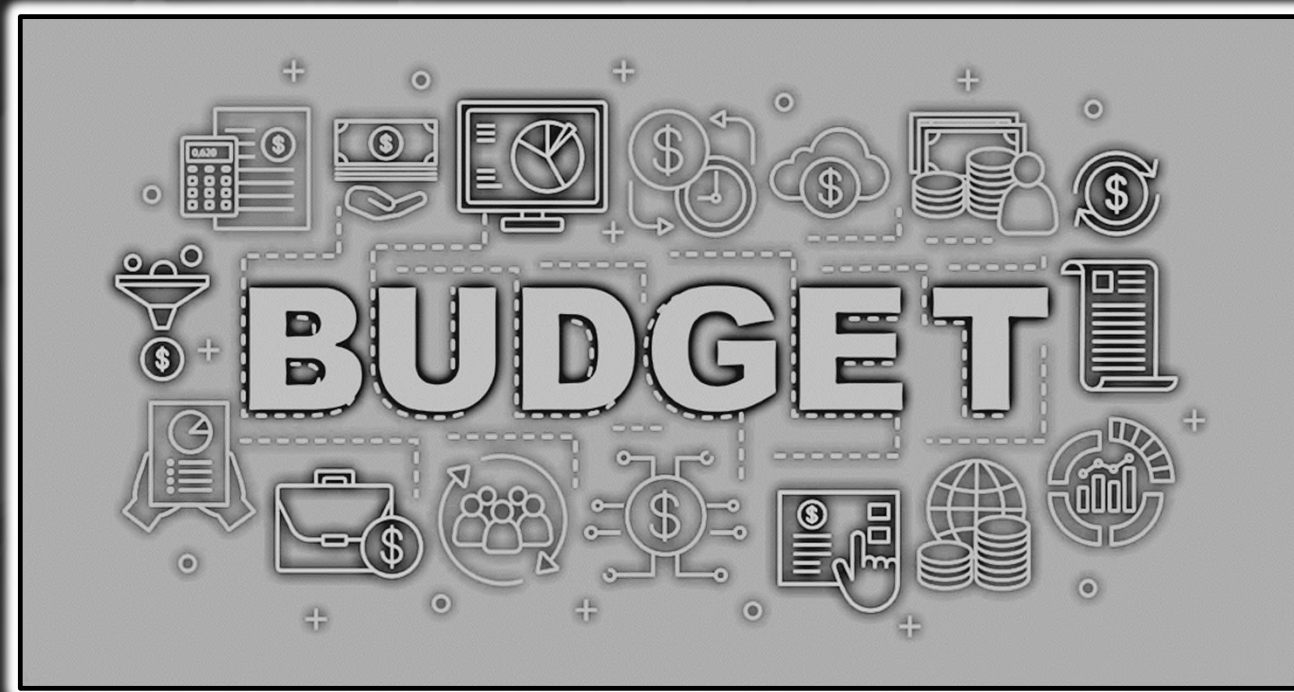
BUDGET PRESENTATION

FY 2024-2025



Budget Committee
April 25th, 2024
7:00 p.m.

Budget Information & the City Website





CITY OF BROWNSVILLE OREGON

Government

Community

How Do I



Search



Council & Records

- City Council
- Agendas & Minutes
- City Hall Holidays

State & County

- State of Oregon
- Linn County
- County News

Boards & Committees

- Introduction: Boards & Committees
- Budget
- Emergency Preparedness Committee
- Library Advisory Board
- Parks & Open Space Advisory Board
- Planning Commission

Departments

- Administration
- Court
- Library
- Parks & Cemetery
- Planning
- Public Works
- Utilities



Agendas & Minutes



Calendar



Documents & Forms

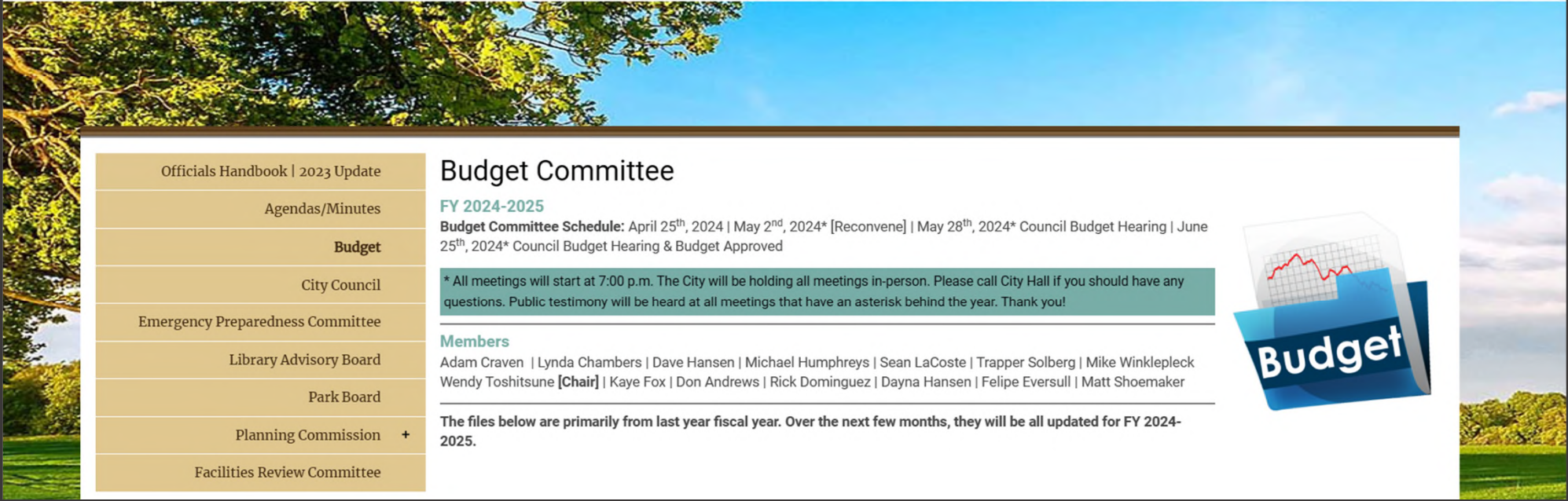


Online Payments



City Code





Officials Handbook | 2023 Update

Agendas/Minutes

Budget

City Council

Emergency Preparedness Committee

Library Advisory Board

Park Board

Planning Commission +

Facilities Review Committee

Budget Committee

FY 2024-2025

Budget Committee Schedule: April 25th, 2024 | May 2nd, 2024* [Reconvene] | May 28th, 2024* Council Budget Hearing | June 25th, 2024* Council Budget Hearing & Budget Approved

* All meetings will start at 7:00 p.m. The City will be holding all meetings in-person. Please call City Hall if you should have any questions. Public testimony will be heard at all meetings that have an asterisk behind the year. Thank you!

Members

Adam Craven | Lynda Chambers | Dave Hansen | Michael Humphreys | Sean LaCoste | Trapper Solberg | Mike Winklepleck
Wendy Toshitsune **[Chair]** | Kaye Fox | Don Andrews | Rick Dominguez | Dayna Hansen | Felipe Eversull | Matt Shoemaker

The files below are primarily from last year fiscal year. Over the next few months, they will be all updated for FY 2024-2025.



State Budget Law



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



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



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



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**



The Four Phases

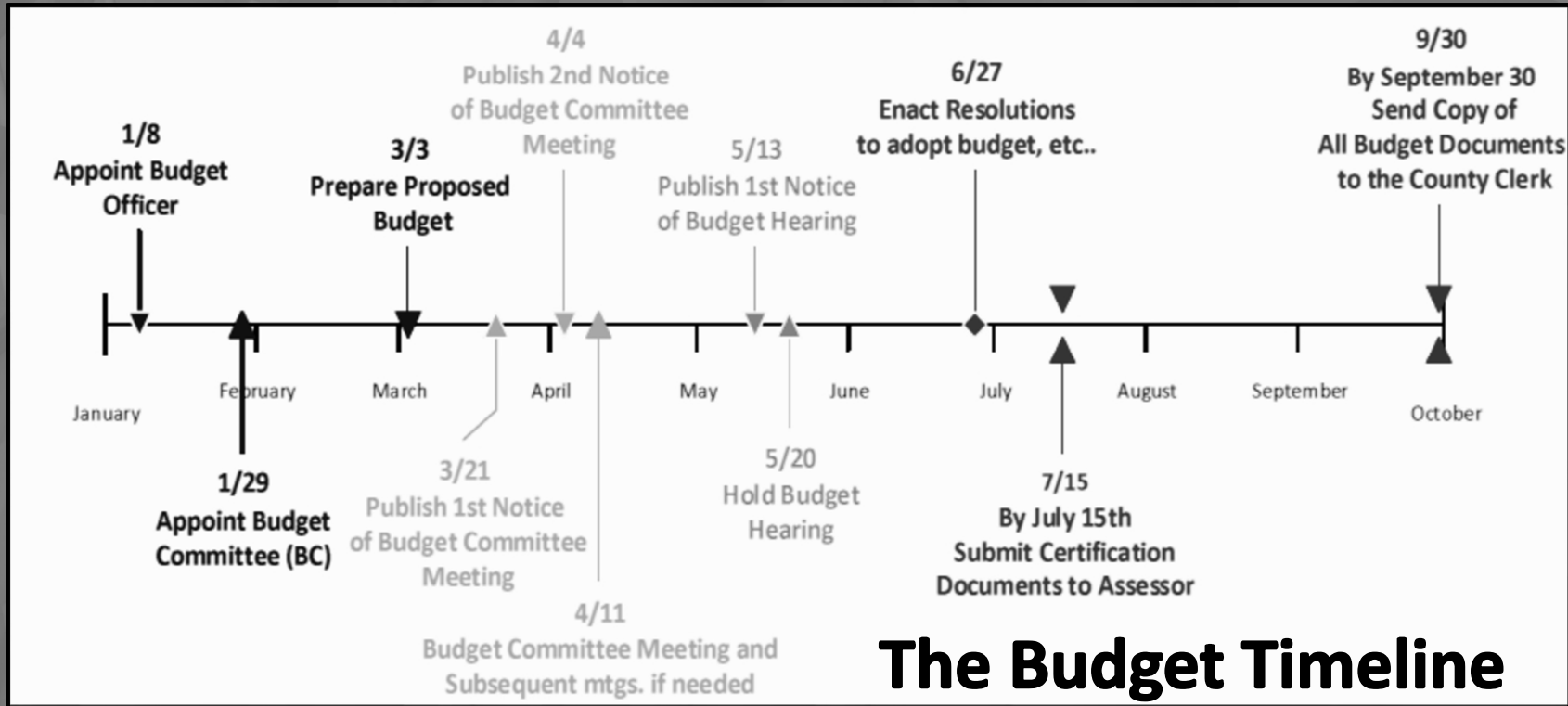
1st Phase | Proposing the Budget

2nd Phase | Approving the Budget

3rd Phase | Adopting the Budget

4th Phase | Working with the Budget





<u>Date</u>	<u>Action</u>
01.23.2024	<p>Council authorizes advertisements for Budget Committee business.</p> <ul style="list-style-type: none"> ▶ Advertisement in <i>The Times</i>. ▶ The First Advertisement in <i>The Times</i>; April 11th. (Oregon law requires published advertisement 5-30 days prior to Meeting.) ▶ The Second Advertisement in <i>The Times</i>; April 18th (Oregon law requires published advertisement at least 5 days after the 1st notice, but not less than 5 days before the meeting.) ▶ Advertise the Possible Uses of State Revenue Sharing Hearing – April 11th & April 18th + May 28th for Second SRS Notice. (Oregon law requires published advertisement at least 5 – 10 days before the meeting) ▶ The first Budget Committee Meeting will be April 25th.
04.03.2024	Staff Deadline to forward requests.
04.23.2024	Budget Officer finalizes initial FY 2024-2025 Budget proposal and forwards the draft budget to Budget Committee Members for review.
04.11.2024	Publish Notice of Proposed Uses for State Revenue Sharing for April 25 th , May 2 nd (if necessary) and May 28 th depending on number of Committee meetings.
04.25.2024	<p>Budget Committee Meeting – 7:00 p.m.</p> <ul style="list-style-type: none"> ▪ Elect Budget Committee Chair ▪ Discussion of Budget & Budget Message ▪ Review Budget Pages & Line Items ▪ Possible Uses for State Revenue Sharing [<i>New this Year</i>] ▪ Public Comment [<i>New this Year</i>] ▪ Approve Budget, Tax Rate & Proposed Tax Levy [<i>New this Year</i>] ▪ Pass Motions & Recommend to Council [<i>New this Year</i>]

05.16.2024 Publishing of Budget Notice – LB Forms (*Public Hearing*)
(*Oregon law requires published advertisement 5-30 days prior to Meeting*)

Council Meeting to be held: May 28th, 2024.

Publish Notice of Proposed Uses for State Revenue Sharing; Check date.

05.02.2024 **2nd Budget Committee Meeting – 7:00 p.m. (*If Necessary*)**

- ▶ Possible Uses for State Revenue Sharing
- ▶ Public Comment
- ▶ Discussion of Budget Proposal

05.09.2024 **3rd Budget Committee Meeting – 7:00 p.m. (*If Necessary*)**

- ▶ Discussion of Budget Proposal
- ▶ Discussion of Proposed Uses for State Revenue Sharing
- ▶ Approve Budget, Tax Rate & Proposed Tax Levy

05.28.2024 (*If Published on the 16th*) Budget Hearing at the regularly scheduled Council Meeting.

<u>Date</u>	<u>Action</u>
05.09.2024	If the Budget is finalized with the Budget Committee, then Publish LB Forms & Public Hearing Information in <i>The Times</i> for May 28 th Council Meeting. <i>(If Necessary.)</i>
06.11.2024	Special Session of Council if Budget is approved at fourth budget meeting.
06.25.2024	Regular Council Meeting Resolutions to Enact: <ul 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.
07.15.2024	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: Adam Craven, Lynda Chambers, Dave Hansen, Michael Humphreys, Trapper Solberg, Sean Lacoste, and Mike Winklepleck.

Citizens: Kaye Fox, Don Andrews, Rick Dominguez, Dayna Hansen, Wendy Toshitsune, Felipe Eversull, and Matt Shoemaker.

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**



State & Linn County Taxing Review

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

Tax limited as follows:

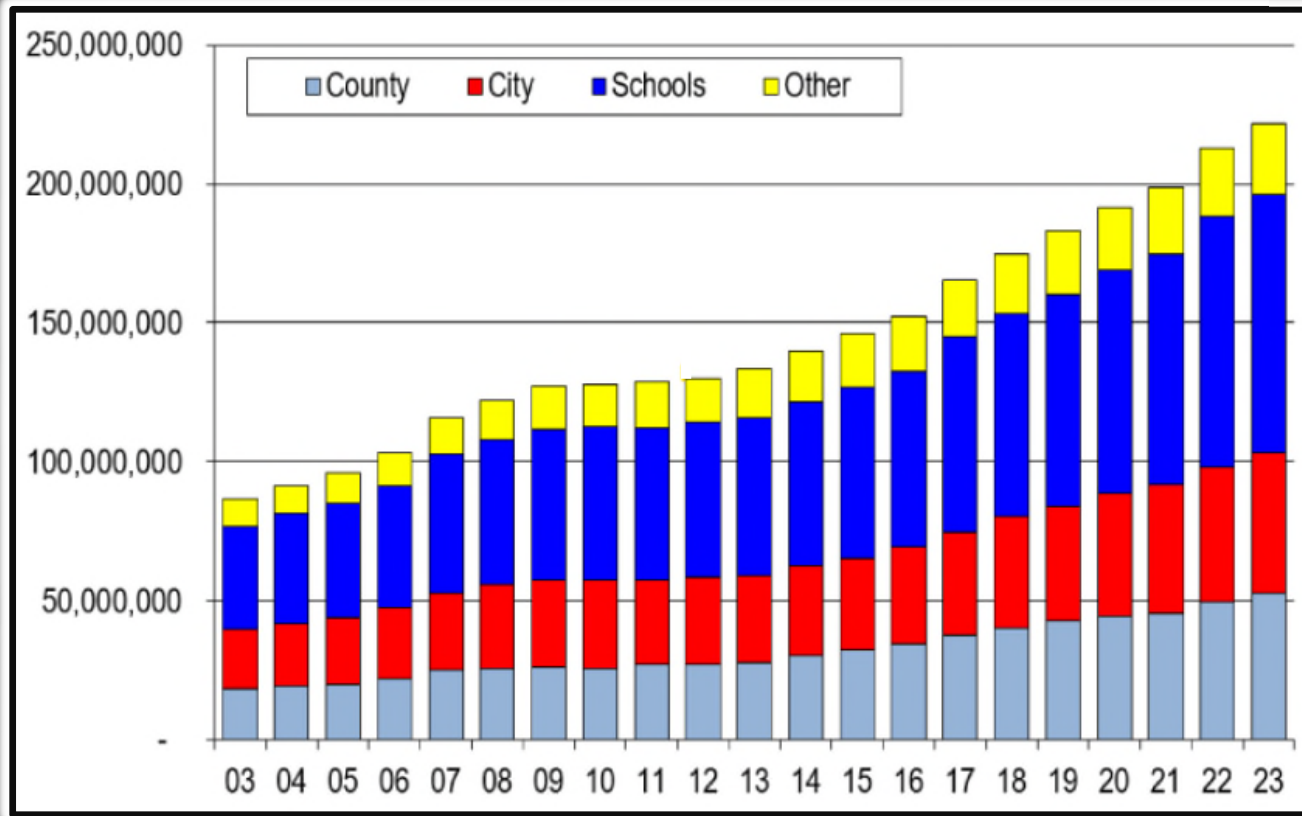
- ★ **Annual Growth Rate no more than 3%.**
- ★ **Property Ratio Disparity.**



Inside the Numbers



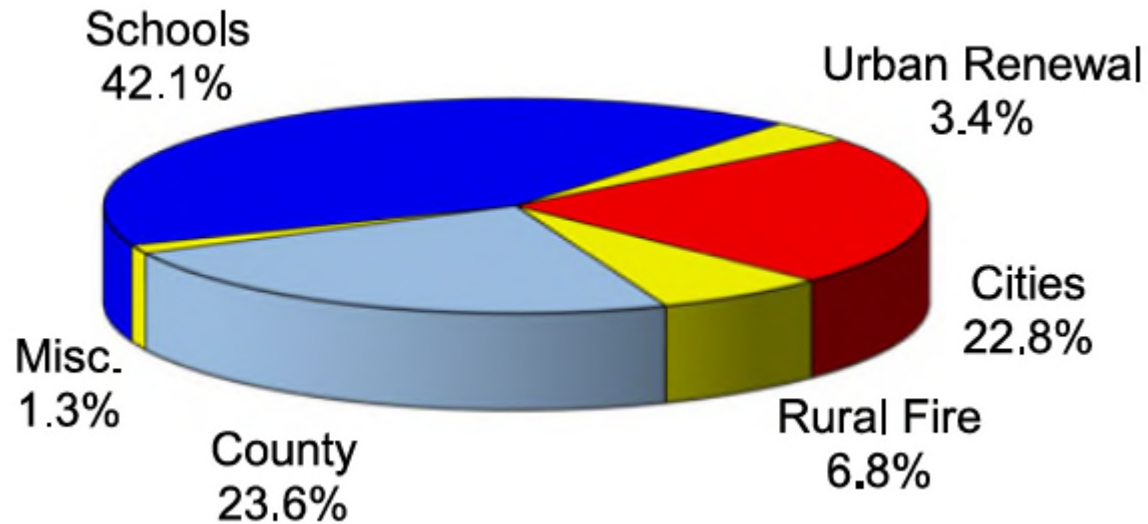
2023-2024 Linn County Roll Summary



2023-2024 Linn County Roll Summary



DISTRIBUTION of TAX DOLLARS



2023-2024 Linn County Roll Summary



SUMMARY OF ASSESSMENT AND TAX ROLL - LINN COUNTY, OREGON

VALUATION for Tax Year beginning July 1, 2023

	Real Market Value	Assessed Value	Service Exemption	Taxable Value
Real Property	25,555,705,141	11,844,577,054	44,986,868	11,799,590,186
Manufactured Structures	371,081,177	173,487,464	2,421,295	171,066,169
Personal Property	412,352,360	412,352,360		412,352,360
Public Utilities	708,275,774	640,063,103		640,063,103
Total	27,047,414,452	13,070,479,981	47,408,163	13,023,071,818

2023-2024 Linn County Roll Summary



	REAL MARKET VALUE	TAXABLE VALUE	LESS URBAN RENEWAL	TOTAL VALUE TO COMPUTE TAX RATES	MAXIMUM TAX RATE	TAXES IMPOSED
COUNTY	27,047,414,452	13,023,071,818	557,321,167	12,465,750,651	4.2536	52,486,533.21
CITIES						
Albany	7,703,084,651	4,206,426,456	368,945,404	3,837,481,052	7.8055	30,418,078.52
Brownsville	332,805,823	154,564,308		154,564,308	8.1439	1,258,756.51
Gates	10,555,491	5,297,456		5,297,456	0.2824	1,496.01
Halsey	139,306,433	71,743,106		71,743,106	6.3786	457,620.51
Harrisburg	538,237,189	282,719,568	20,009,173	262,710,395	4.7661	1,283,715.42
Idanha	11,416,982	5,080,314		5,080,314	2.5029	12,715.52
Lebanon	2,906,292,417	1,523,074,828	160,593,946	1,362,480,882	6.2293	8,635,206.82
Lyons	229,384,049	111,001,645		111,001,645	1.8926	210,081.58
Mill City	219,668,466	95,958,756		95,958,756	4.1578	398,975.71
Millersburg	1,139,494,612	730,030,713		730,030,713	3.5000	2,555,110.86
Scio	133,424,235	63,885,836		63,885,836	4.9057	313,404.79
Sodaville	46,210,996	20,846,081		20,846,081	0.4552	9,489.13
Sweet Home	1,281,541,494	606,597,466		606,597,466	8.8857	5,082,800.90
TOTAL						50,637,452.28



2023-2024 Linn County Roll Summary



RURAL FIRE PROTECTION DISTRICTS

Albany	987,590,635	412,119,795		412,119,795	2.1500	886,056.56
Brownsville	927,685,652	352,233,506		352,233,506	1.1985	422,150.22
Corvallis	356,936,266	184,405,393		184,405,393	2.1140	389,832.49
Gates	89,917,802	34,334,108		34,334,108	2.3000	78,968.49
Halsey/Shedd	1,321,152,947	648,526,626		648,526,626	0.9894	641,651.84
Harrisburg	1,244,494,609	507,284,428	20,032,043	487,252,385	1.8094	895,255.20
Idanha	17,599,082	6,813,171		6,813,171	2.3392	15,937.23
Jefferson	586,782,823	223,004,225		223,004,225	1.5755	351,342.08
Lebanon	5,840,686,169	2,672,521,854	168,238,716	2,504,283,138	2.5835	6,514,008.61
Lyons	640,613,063	328,261,276		328,261,276	1.7401	571,207.23
Mill City	314,597,846	159,611,207		159,611,207	1.6048	256,087.29
Mohawk	291,610	110,410		110,410	2.2643	250.00
Scio	1,403,617,583	485,738,340		485,738,340	1.8166	882,389.48
Stayton	356,843,351	135,216,306		135,216,306	2.2018	297,717.86
Sw Hm Fire/Am 1	2,548,464,271	1,073,630,533		1,073,630,533	1.5931	1,710,416.14
Sw Hm Am 2	205,530,207	109,668,079		109,668,079	0.3500	38,384.00
Tangent	909,816,739	483,705,723		483,705,723	2.5739	1,245,010.10
TOTAL						15,196,664.82



2023-2024 Linn County Roll Summary



SCHOOL DISTRICTS

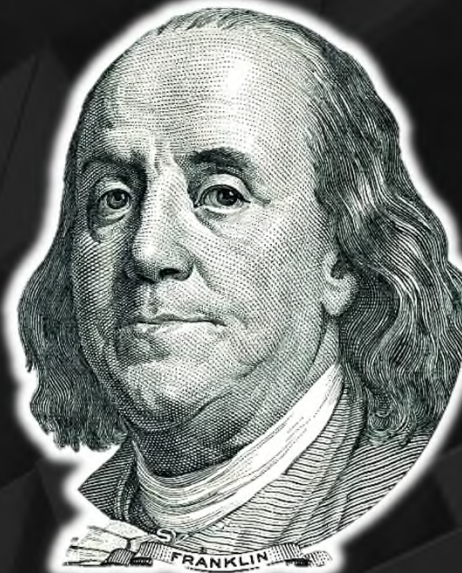
Albany	11,432,960,422	6,112,774,799	368,945,404	5,743,829,395	6.7630	39,180,791.08
Central Linn	2,186,156,967	989,713,344		989,713,344	5.0345	4,428,160.97
Corvallis	368,044,079	193,318,340		193,318,340	7.9248	1,457,126.33
Eugene	31,637,039	15,194,878		15,194,878	8.4601	128,047.78
Harrisburg	1,226,655,712	498,337,638	20,032,043	478,305,595	6.1072	2,927,443.46
Jefferson	130,451,523	42,805,246		42,805,246	6.2560	263,137.59
Lebanon	6,286,738,157	2,835,328,126	168,343,720	2,666,984,406	6.5432	17,548,932.49
Marcola	485,300	96,207		96,207	6.5056	621.55
Monroe	6,110	0		0	0.0000	0.00
N Santiam	872,081,991	392,038,373		392,038,373	5.5793	2,165,722.19
Santiam Can	607,510,752	316,427,796		316,427,796	6.8607	2,114,977.14
Scio	1,085,198,706	388,489,878		388,489,878	4.5080	1,743,627.91
Sweet Home	2,819,493,804	1,238,547,193		1,238,547,193	6.7808	8,279,407.68
TOTAL						80,237,996.17

City Portion of Tax Bill



Tax Invoice Review

ESD LINN-BTN-LINC	1.47%	\$48.23
LBCC	2.42%	\$79.39
CENTRALL LINN #552	22.24%	\$730.46
EDUCATION TOTAL:	26.12%	\$858.08
LINN COUNTY	6.13%	\$201.46
LINN COUNTY LOC OP	13.63%	\$447.65
LINN COUNTY LOC OP II	0.91%	\$30.05
BROWNSVILLE CITY	33.51%	\$1,100.89
BROWNSVILLE RFD	5.77%	\$189.58
4H EXTENSION DISTRICT	0.34%	\$11.07
GENERAL GOVT TOTAL:	60.30%	\$1,980.70
LBCC BND	0.82%	\$27.03
BROWNSVILLE CT BND 2	5.60%	\$184.06
BROWNSVILLE CT BND	2.20%	\$72.38
BROWNSVILLE RFD BOND	4.95%	\$162.55
BONDS - OTHER TOTAL:	13.58%	\$446.02
	100.00%	\$3,284.80
Home circa 1970		
City Total:	41.32%	



Tax Invoice Review

ESD LINN-BTN-LINC	1.47%	\$76.83
LBCC	2.42%	\$126.47
CENTRALL LINN #552	22.24%	\$1,163.66
EDUCATION TOTAL:	26.12%	\$1,366.96
LINN COUNTY	6.13%	\$320.93
LINN COUNTY LOC OP	13.63%	\$713.13
LINN COUNTY LOC OP II	0.91%	\$47.88
BROWNSVILLE CITY	33.51%	\$1,753.77
BROWNSVILLE RFD	5.77%	\$302.01
4H EXTENSION DISTRICT	0.34%	\$17.64
GENERAL GOVT TOTAL:	60.30%	\$3,155.36
LBCC BND	0.82%	\$43.07
BROWNSVILLE CT BND 2	5.60%	\$293.22
BROWNSVILLE CT BND	2.20%	\$115.31
BROWNSVILLE RFD BOND	4.95%	\$258.94
BONDS - OTHER TOTAL:	13.58%	\$710.54
	100.00%	\$5,232.86
Home circa 2000		
City Total:	41.32%	

City Budget & Fund Accounting



Common Fund Types

General Fund

Special Revenue Fund

Enterprise Fund

Debt Service Fund

Trust Fund

General Fund

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

- ★ General governmental purposes & operations.**
- ★ No restrictions on how resources are used.**
- ★ Resources may be transferred in and out.**

Enterprise Funds

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

- ★ Revenues generated from 'business-like' operations.
- ★ Consumer supported.
- ★ Resources may be transferred between utilities only.
- ★ Resources must be self-supporting from charges & fees to cover operational costs & capital outlay.

Trust Funds

Includes: Library & Cemetery.

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

Special Revenue Funds

*Includes: Street, Buildings & Equipment,
Housing Rehabilitation, Bikeway/Footpath,
Transient Room Tax, Land Acquisition.*

- ★ **Specific purposes and earmarked or segregated by statute or specific uses.**
- ★ **Resources may be transferred in or out.**

Special Revenue Sources

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

BUILDINGS & EQUIPMENT: Transfers.

HOUSING REHABILITATION: Loan Repayments.

BIKEWAY/FOOTPATH: Transfers.

LAND ACQUISITION: Transfers.

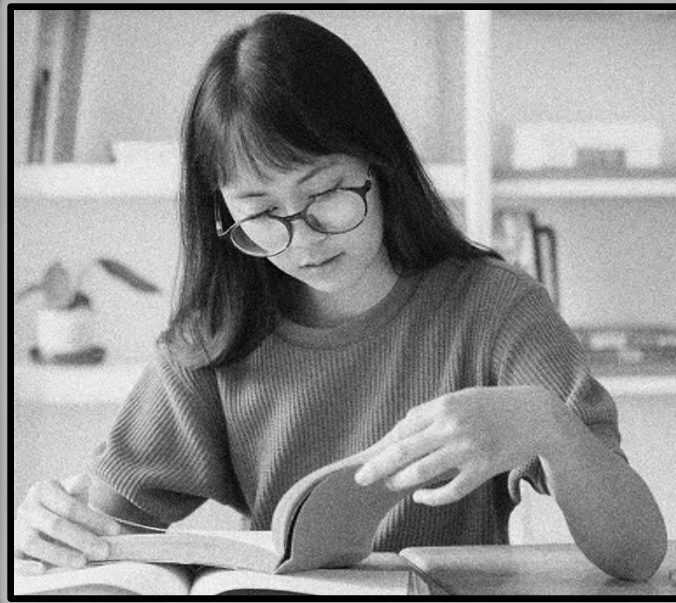
COMMUNITY PROJECTS: Transfers.

DEBT SERVICE: Transfers.

Bonds

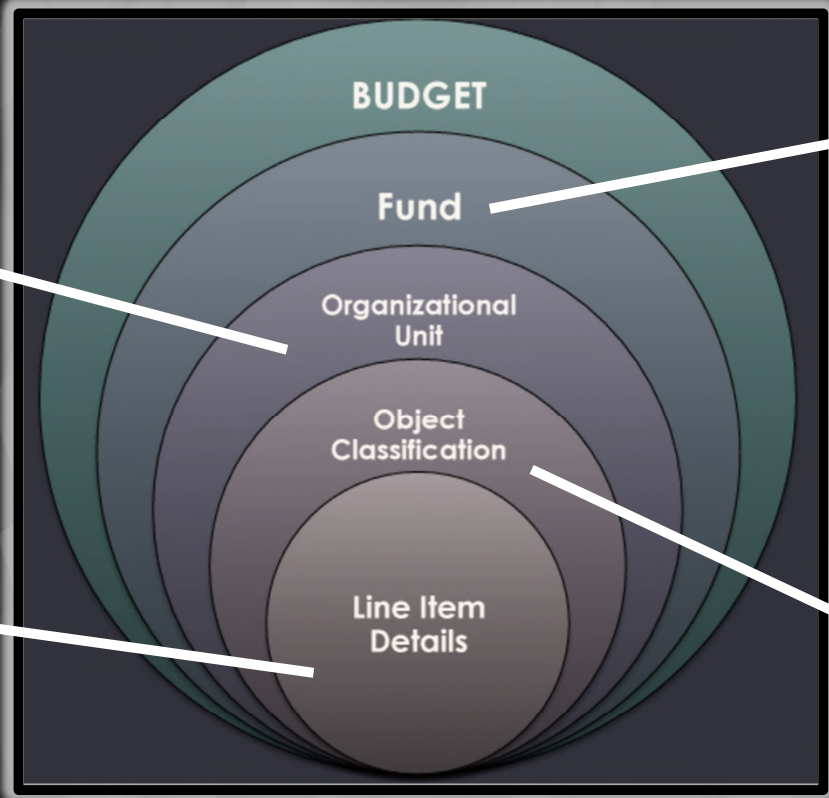
- ★ **General Obligation Bonds for Capital Construction**
- ★ **Voter Approval Grants Authority**
- ★ **Imposed as Dollar Amount**

How to Read the Budget?



(I.E. Park, Law, Administration, Operations etc.)

(I.E. Salaries, Benefits, Legal, Postage etc.)



(I.E. General, Water, Sewer Street etc.)



(Personnel, Materials & Services, Capital Outlay)

FORM
LB-20

RESOURCES

General Fund
(100 000)

	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2022-2023			
	2019-2020	2020-2021	Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				BEGINNING FUND BALANCE				
1	\$752,660	\$805,194	\$2,400,000	411 BEGINNING CASH BALANCE	\$2,795,000			1
2	\$26,214	\$25,335	\$26,000	413 PRIOR TAXES	\$22,500			2
3	\$34,898	\$14,642	\$32,000	414 INTEREST	\$14,500			3
4								4
5				OTHER RESOURCES				5
6	\$19,081	\$21,025	\$15,000	421 STATE REVENUE SHARING	\$17,000			6
7	\$29,934	\$33,569	\$25,000	422 STATE LIQUOR TAX	\$28,500			7
8	\$1,902	\$1,646	\$1,800	423 STATE CIGARETTE TAX	\$1,800			8
9	\$9,271	\$9,363	\$8,500	432 NW NATURAL GAS FRANCHISE	\$8,800			9
10	\$5,449	\$5,338	\$3,200	434 CENTURY LINK FRANCHISE	\$4,600			10
11		\$0	\$1,800	436 ALYRICA FRANCHISE [NEW '21]	\$1,800			11
12	\$50,974	\$194,018	\$35,000	441 BUILDING PERMIT FEES	\$35,000			12
13	\$90	\$0	\$50	442 CITY HALL RENTAL	\$75			13
14	\$85	\$0	\$50	443 KIRK ROOM RENTAL	\$75			14
15	\$12,405	\$925	\$0	444 PARK RENTAL FEES	\$11,500			15
16	\$1,125	\$0	\$50	445 COMMUNITY ROOM RENTAL	\$650			16
17	\$200	\$1,300	\$800	446 PLANNING & LAND USE FEES	\$500			17
18	\$1,972	\$2,231	\$2,000	447 LIBRARY FINES & FEES	\$1,850			18
19	\$2,525	\$1,850	\$2,250	448 LIEN SEARCH FEES	\$1,850			19
20	\$31,505	\$52,716	\$25,000	449 COURT FINES & FEES	\$16,000			20
21	\$0	\$0	\$0	452 CEMETERY TRUST INTEREST	\$0			21
22	\$245	\$0	\$245	454 LAND LEASE FEES	\$245			22
23	\$30,749	\$42,862	\$30,000	456 MISCELLANEOUS	\$30,000			23
24	\$4,050	\$1,650	\$500	460 PARK DEPOSITS	\$2,500			24
25	\$27,174	\$51,561	\$2,000	470 GRANTS	\$2,000			25
26				TRANSFERS				26
27	\$1,042,508	\$1,265,225	\$2,611,245	Total resources - No Taxes	\$2,996,745			27
28			\$803,232	Taxes necessary to balance	\$844,311			28
29				Taxes collected in year levied				29
30	\$1,042,508	\$1,265,225	\$3,414,477	TOTAL RESOURCES	\$3,841,056			30

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Administration (100-010)

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2022-2023			
	2019-2020	2020-2021	Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$98,812	\$103,663	\$128,000	510 SALARIES	\$140,800			1
2	\$74,778	\$75,206	\$94,000	540 BENEFITS	\$99,640			2
3	\$173,590	\$178,869	\$222,000	TOTAL PERSONNEL SERVICES	\$240,440			3
4				Materials & Services				4
5	\$0	\$600	\$600	611 FILING FEES [2019: + 612,614]	\$600			5
6	\$0	\$0	\$450	612 RECORDING FEES [2019: To 611]	\$450			6
7	\$250	\$250	\$1,500	613 AUDIT FEES	\$1,500			7
8	\$0	\$0	\$0	614 EASEMENT FEES [2019: To 611]	\$0			8
9	\$1,979	\$1,965	\$2,500	619 REFUNDS & REIMBURSE ▲	\$2,500			9
10	\$0	\$0	\$0	621 ELECTION ADVERTISEMENT [2019: To 623]	\$0			10
11	\$2,317	\$2,215	\$3,000	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$3,000			11
12	\$0	\$0	\$0	624 PUBLIC HEARINGS [2019: To 623]	\$0			12
13	\$0	\$0	\$0	625 BIDS [2019: To 623]	\$0			13
14	\$0	\$0	\$0	626 GEN. ADVERTISEMENTS [2019: To 623]	\$0			14
15	\$4,186	\$5,826	\$7,500	627 LEGAL	\$7,500			15
16	\$3,220	\$3,397	\$6,500	629 COMP. SOFTWARE & HARDWARE ▲	\$6,500			16
17	\$1,906	\$863	\$3,200	639 SERVICE CONTRACTS ▲	\$3,200			17
18	\$2,214	\$3,392	\$4,200	665 OFFICE SUPPLIES [2019: + 666,668]	\$4,200			18
19	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0			19
20	\$829	\$574	\$1,475	667 POSTAGE	\$1,475			20
21	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0			21
22	\$5,263	\$5,051	\$8,000	671 DUES & ANNUAL FEES	\$8,000			22
23	\$29	\$29	\$350	672 PUBLICATIONS	\$350			23
24	\$0	\$0	\$2,200	673 ORS REVISIONS/MAPS	\$2,200			24
25	\$3,330	\$4,706	\$7,800	674 CONFERENCES & MEETINGS	\$7,800			25
26	\$2,920	\$19,767	\$25,000	675 ECONOMIC DEVELOPMENT	\$25,000			26
27	\$3,423	\$6,845	\$22,500	677 HRB/PLANNING COM/GIS/EPC	\$22,500			27
28	\$31,866	\$55,480	\$96,775	TOTAL MATERIALS & SERVICES	\$96,775			28
29				Capital Outlay				29
30	\$978	\$186	\$4,500	831 SOFTWARE/HARDWARE	\$4,500			30
31	\$978	\$186	\$4,500	TOTAL CAPITAL OUTLAY	\$4,500			31
32	\$0	\$0	\$48,000	950 GENERAL OPERATING CONTINGENCY	\$51,200			32
33	\$206,434	\$234,535	\$371,275	TOTAL EXPENDITURES (100.010)	\$392,915			33

City of Brownsville

INCLUSIVE - GENERAL
(100-000)

	Actual	Actual	BUDGETED AMOUNT 2021-2022	EXPENDITURE DESCRIPTION	Budget Year: 2022-2023			
	2019-2020	2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$206,434	\$234,535	\$371,275	ADMINISTRATION	\$392,915			2
3								3
4	\$72,982	\$47,115	\$1,403,850	PARKS/REC/CEMETERY	\$1,756,940			4
5								5
6	\$0	\$0	\$0	COMMUNITY ROOM	\$0			6
7								7
8	\$102,368	\$107,578	\$202,455	LIBRARY	\$238,805			8
9								9
10	\$215,855	\$240,785	\$311,900	LAW	\$286,850			10
11								11
12	\$245,971	\$303,676	\$496,690	OPERATIONS	\$546,050			12
13								13
				TRANSFERS				
14		\$0	\$0	905 TO BUILDING & EQUIPMENT FUND	\$0			14
15								15
16		\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0			16
17								17
18				CONTINGENCY				18
19								19
20	\$843,610	\$933,689	\$3,414,477	TOTAL RESOURCES	\$3,841,056			20
21								21
22	\$843,610	\$933,689	\$2,786,170	TOTAL EXPENDITURES	\$3,221,560			22
23			\$628,307	975 UNAPPROPRIATED FUND BALANCE	\$619,496			23
24	\$843,610	\$933,689	\$3,414,477	TOTAL REQUIREMENTS	\$3,841,056			24

Brownsville Impact

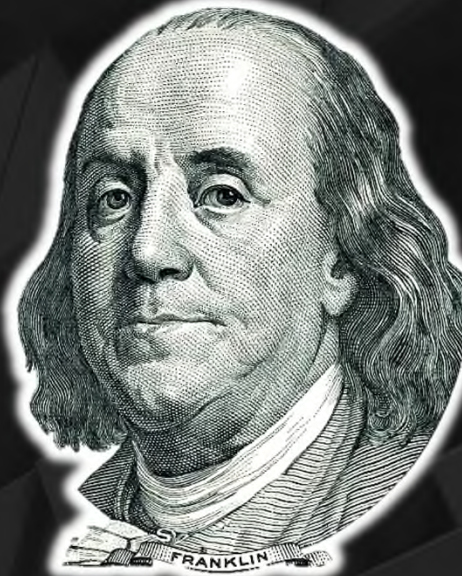


City Portion of Tax Bill



Tax Invoice Review

ESD LINN-BTN-LINC	1.47%	\$48.23
LBCC	2.42%	\$79.39
CENTRALL LINN #552	22.24%	\$730.46
EDUCATION TOTAL:	26.12%	\$858.08
LINN COUNTY	6.13%	\$201.46
LINN COUNTY LOC OP	13.63%	\$447.65
LINN COUNTY LOC OP II	0.91%	\$30.05
BROWNSVILLE CITY	33.51%	\$1,100.89
BROWNSVILLE RFD	5.77%	\$189.58
4H EXTENSION DISTRICT	0.34%	\$11.07
GENERAL GOVT TOTAL:	60.30%	\$1,980.70
LBCC BND	0.82%	\$27.03
BROWNSVILLE CT BND 2	5.60%	\$184.06
BROWNSVILLE CT BND	2.20%	\$72.38
BROWNSVILLE RFD BOND	4.95%	\$162.55
BONDS - OTHER TOTAL:	13.58%	\$446.02
	100.00%	\$3,284.80
Home circa 1970		
City Total:	41.32%	



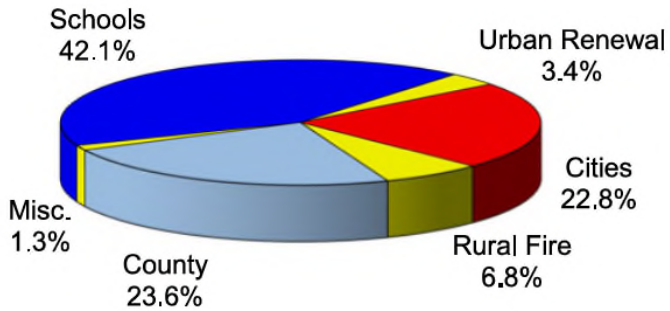
Tax Invoice Review

ESD LINN-BTN-LINC	1.47%	\$76.83
LBCC	2.42%	\$126.47
CENTRALL LINN #552	22.24%	\$1,163.66
EDUCATION TOTAL:	26.12%	\$1,366.96
LINN COUNTY	6.13%	\$320.93
LINN COUNTY LOC OP	13.63%	\$713.13
LINN COUNTY LOC OP II	0.91%	\$47.88
BROWNSVILLE CITY	33.51%	\$1,753.77
BROWNSVILLE RFD	5.77%	\$302.01
4H EXTENSION DISTRICT	0.34%	\$17.64
GENERAL GOVT TOTAL:	60.30%	\$3,155.36
LBCC BND	0.82%	\$43.07
BROWNSVILLE CT BND 2	5.60%	\$293.22
BROWNSVILLE CT BND	2.20%	\$115.31
BROWNSVILLE RFD BOND	4.95%	\$258.94
BONDS - OTHER TOTAL:	13.58%	\$710.54
	100.00%	\$5,232.86
Home circa 2000		
City Total:	41.32%	



Last Year | 2023-2024

DISTRIBUTION of TAX DOLLARS



9.3% Increase

CODE 55219 - Value \$144,117,763

BROWNSVILLE

LINN COUNTY	1.2736
LINN COUNTY LOC OP	2.9800
ESD LINN-BTN-LINC	0.3049
LBCC	0.5019
LBCC BND	0.1623
LBCC BND 2	0.0645
CENTRAL LINN #552	4.6179
BROWNSVILLE CITY	6.9597
BROWNSVILLE CTY BND 2	1.5125
BROWNSVILLE RFD	1.1985
4H EXTENSION DISTRICT	0.0700
Total	19.6458

FY 2022.2023

Code Area 55219 - Value \$154,564,308

BROWNSVILLE

LINN COUNTY	1.2736
LINN COUNTY LOC OP	2.9800
ESD LINN-BTN-LINC	0.3049
LBCC	0.5019
LBCC BND	0.1564
LBCC BND 2	0.0623
CENTRAL LINN #552	4.6179
BROWNSVILLE CITY	6.9597
BROWNSVILLE CTY BND 2	1.1842
BROWNSVILLE RFD	1.1985
4H EXTENSION DISTRICT	0.0700
Total	19.3094

FY 2023.2024

Month End Financials

	MARCH 2024		YTD	%	Unexpended
	REVENUE	EXPENDITURES			
1 GENERAL	\$ 64,780.59	\$ 58,017.83	\$ 2,458,731.74	53.74%	\$ 2,116,275.26
2 WATER	\$ 43,660.44	\$ 244,042.19	\$ 627,727.25	44.34%	\$ 787,922.75
3 SEWER	\$ 43,963.50	\$ 21,523.80	\$ 240,559.77	25.12%	\$ 717,030.23
4 STREETS	\$ 19,288.73	\$ 16,602.27	\$ 154,087.87	44.13%	\$ 195,047.13
5 WATER BOND	\$ 454.00	\$ -	\$ 46,417.84	74.88%	\$ 15,572.16
6 SEWER BOND	\$ 952.39	\$ -	\$ 300,721.39	67.73%	\$ 143,278.61
7 SEWER DEBT FEE	\$ 12,932.81	\$ -	\$ 119,352.00	82.28%	\$ -
8 BUILDING & EQUIPMENT	\$ 772.14	\$ -	\$ -	0.00%	\$ 188,800.00
9 WATER RESERVE	\$ 2,787.66	\$ -	\$ -	0.00%	\$ 175,300.00
10 HOUSING REHAB	\$ 937.00	\$ -	\$ -	0.00%	\$ 222,000.00
11 WATER SDC	\$ 949.56	\$ -	\$ -	0.00%	\$ 241,960.00
12 SEWER SDC	\$ 3,127.79	\$ -	\$ -	0.00%	\$ 758,500.00
13 STORMWATER SDC	\$ 1,154.87	\$ -	\$ -	0.00%	\$ 277,575.00
14 BIKEWAY/PATHS	\$ 368.07	\$ -	\$ -	0.00%	\$ 63,730.00
15 LIBRARY TRUST	\$ 32.31	\$ -	\$ -	0.00%	\$ 7,650.00
16 CEMETERY	\$ 35.18	\$ -	\$ -	0.00%	\$ 9,040.00
17 TRANSIENT ROOM TX	\$ -	\$ -	\$ -	0.00%	\$ -
18 SEWER CONSTRUCTION	\$ -	\$ -	\$ -	0.00%	\$ -
19 LAND ACQUISITION	\$ -	\$ -	\$ -	0.00%	\$ 9,985.00
20 COMMUNITY PROJECTS	\$ 363.81	\$ -	\$ 15,228.00	20.24%	\$ 60,022.00
	\$ 196,560.85	\$ 340,186.09	\$ 3,843,473.86		

Month End Financials

Key Bank Account		2023-2024	YTD	% of Total
<i>General Checking</i>	\$ 70,840.81	Appropriated	\$ 5,989,688.14	39.09%
Oregon State Treasury	\$ 5,165,477.81	Total Bonded Debt (Principal Only)		
<i>Community Improvements</i>	\$ 10,492.88	<hr/>		
<i>Project Escrow Holding</i>	\$ 103,968.76	Total Bonded Debt is \$8,691,081 (Principle & Interest)		
<i>Project Holding Acct #2</i>	\$ -	<hr/>		
<i>CLRC Renovation Acct</i>	\$ 622,424.75	ARPA Funds SLFRP		
TOTAL OST / LGIP	\$ 5,902,364.20	<i>(American Rescue Plan Act)</i>	\$404,801.67	Total Funds Received
Annual Bond Payment		\$202,457.75		
<i>Water</i>	\$ 45,167.05	Funds Disbursed		
<i>Wastewater</i>	\$ 307,259.95	Previous Month Court Revenue		
Total	\$ 352,427.00	\$845.50		

CLRC Loan Payment
[\$57,996.99]

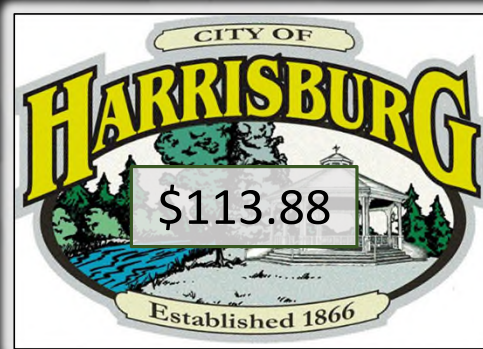
A black and white photograph of a brick building with two arched doorways. The word "BANK" is visible above the right doorway. A white rectangular box with a black border is centered at the top of the image, containing the title "Where is the Money?".

Where is the Money?

- ★ The City has several accounts with the Oregon State Treasury:
 - ◆ **Main Account = \$5.90 M**
- ★ The City has one KeyBank accounts.
 - ◆ **General = \$ 112,125.43**

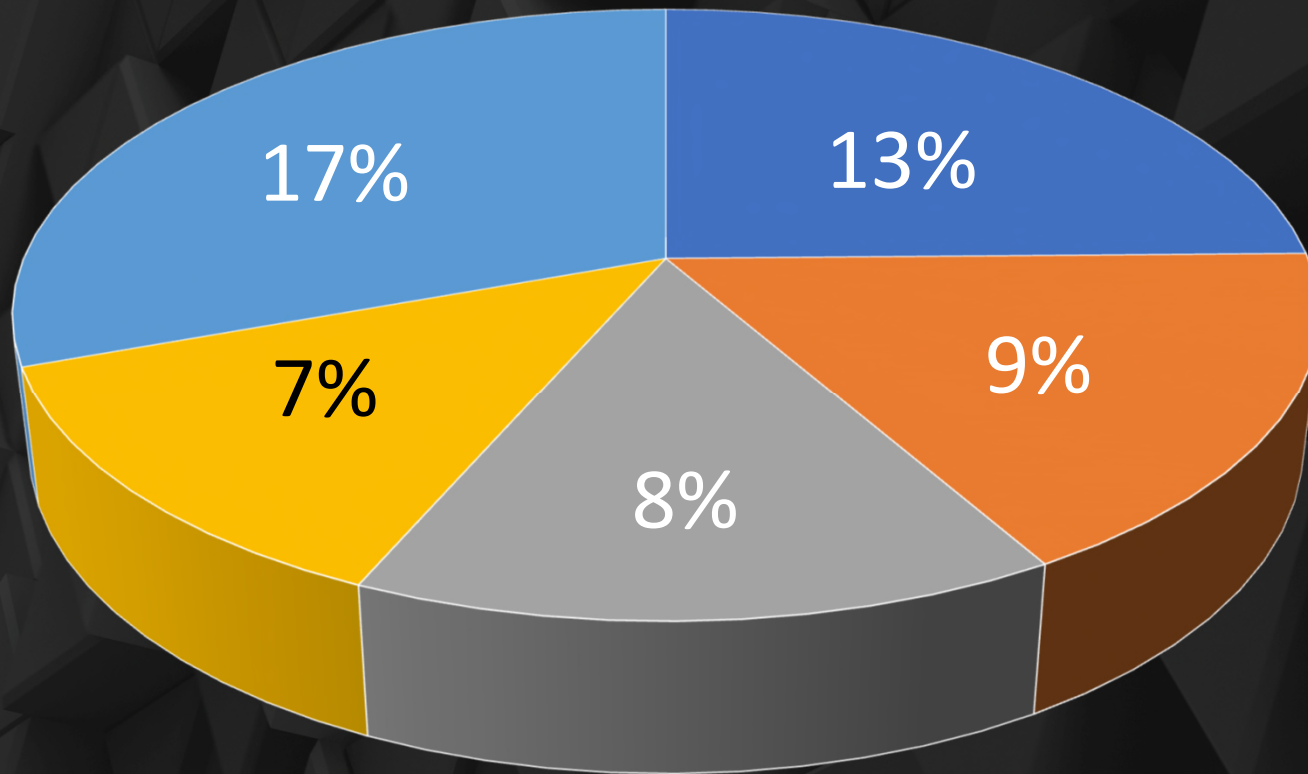
Balances are as of March 31st, 2024.

Water & Sewer Rate Comparisons



January 2023

General Fund Expenditures



■ \$483,450 ADMIN

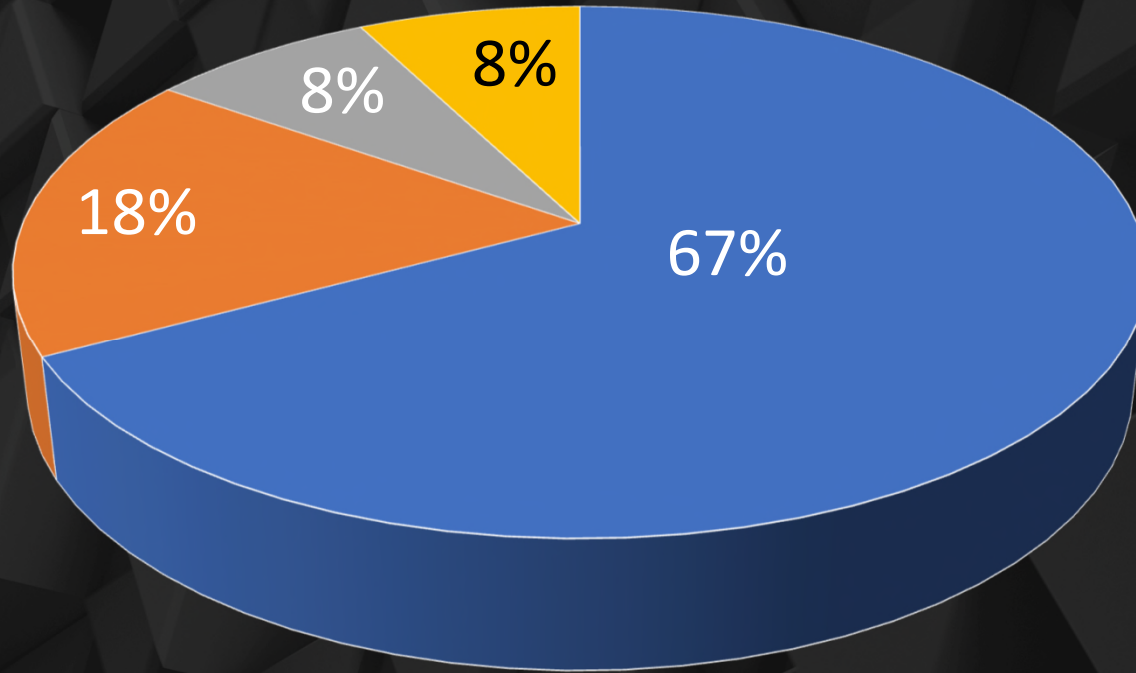
■ \$252,200 LAW

■ \$332,900 PARK

■ \$598,250 OP

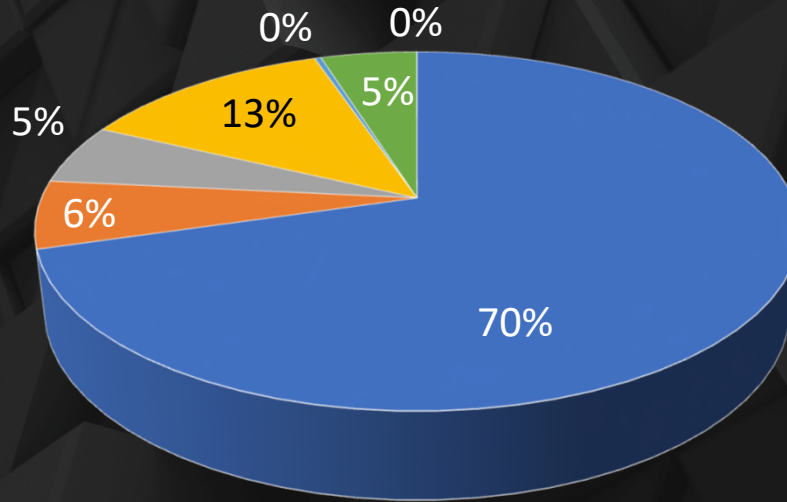
■ \$288,055 LIB

Combined Operating Funds



■ \$3,618,855 General ■ \$951,400 Water ■ \$414,100 Sewer
■ \$408,850 Street ■ \$5,393,205

Resources



- \$5,650,405 Beginning Cash Balance
- \$436,000 Sewer Rates
- \$26,000 State Revenue Sharing
- \$1,800 Transfers

- \$490,000 Water Rates
- \$1,025,162 Property Taxes
- \$389,000 Bonds
- \$8,018,367

Bonded Debt



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**

Bonds

February 2021: The City refunded the State's Infrastructure Finance Authority (IFA), formerly known as the Oregon Economic & Community Development Department (OECDD) due to great interest rates. The City will continue to use the factor below 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 will continue to use this rate as the OECDD funds were for Sewer and the savings per year is less than \$2,000, but still a good savings for the rate and taxpayers of the City!

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 \$135,000 per year based on current households on the system.

The amount of \$217,974 will be assessed to the tax rolls for the City to adequately meet the obligation. Yield projected to be \$208,000.

		<i>Principle</i>	<i>Interest</i>	<i>Total Check</i>
Expenses: Refinance Bonds 2016	\$326,350	\$145,000	\$181,350	\$326,350
	<i>Water</i>	\$20,580	\$25,739	
	<i>Sewer</i>	\$124,420	\$155,611	
	<i>Total Check</i>	\$145,000	\$181,350	
Refinanced '20 Gov. Cap. Loan 2021 Columbia State Bank (All Sewer) (Lake Oswego)	\$20,090	<i>Principle</i>	<i>Interest</i>	
		\$15,990	\$4,100	\$20,090
	Total	\$346,440	\$159,711	\$346,440
Total		\$300,121	\$46,319	\$346,440

Bonds

Below is the projection:

Tax Needed for Water Bonded Debt		\$35,000
Levy Needed for Water Bonded Debt		\$36,645
Tax Rate for Water Bonded Debt		
Tax Needed for Sewer Bonded Debt		\$175,000
Levy Needed for Sewer Bonded Debt		\$183,225
Tax Rate for Sewer Bonded Debt		

Revenues:	Monthly Debt Service	\$145,000
	Bond Yield	\$175,000
	Beginning Cash + Interest	\$182,700
	Total	\$502,700

Bonds



Series 2016
Refunding Bonds

GCC Series 2021
No. 9366

Totals

Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 135,000	\$ 191,875	\$ 15,103	\$ 4,986	\$ 150,103	\$ 196,861
2024	140,000	187,050	15,540	4,549	155,540	191,599
2025	145,000	181,350	15,990	4,099	160,990	185,449
2026	155,000	175,350	16,453	3,637	171,453	178,987
2027	160,000	169,050	16,929	3,161	176,929	172,211
2028-32	895,000	742,750	92,283	8,164	987,283	750,914
2033-37	1,095,000	544,350	-	-	1,095,000	544,350
2038-42	1,075,000	338,925	-	-	1,075,000	338,925
2043-47	1,195,000	170,625	-	-	1,195,000	170,625
2048-52	525,000	15,825	-	-	525,000	15,825
	<u>\$ 5,520,000</u>	<u>\$ 2,717,150</u>	<u>\$ 172,298</u>	<u>\$ 28,596</u>	<u>\$ 5,692,298</u>	<u>\$ 2,745,746</u>

Information from SingerLewak, Salem, Oregon 2022.



Bonds



Dated Date 09/14/2016
 Delivery Date 09/14/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/30/2022					325,850.00
08/01/2022	135,000	3.000%	96,950.00	231,950.00	
02/01/2023			94,925.00	94,925.00	
06/30/2023					326,875.00
08/01/2023	140,000	4.000%	94,925.00	234,925.00	
02/01/2024			92,125.00	92,125.00	
06/30/2024					327,050.00
08/01/2024	145,000	4.000%	92,125.00	237,125.00	
02/01/2025			89,225.00	89,225.00	
06/30/2025					326,350.00
08/01/2025	155,000	4.000%	89,225.00	244,225.00	

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



Bonds



Financed Amount \$187,974.24
 Interest Rate 2.894%

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	12/1/2021	\$20,089.39	\$4,412.42	\$15,676.97	N/A
2	12/1/2022	\$20,089.39	\$4,986.28	\$15,103.11	N/A
3	12/1/2023	\$20,089.39	\$4,549.20	\$15,540.19	N/A
4	12/1/2024	\$20,089.39	\$4,099.47	\$15,989.92	N/A
5	12/1/2025	\$20,089.39	\$3,636.72	\$16,452.67	\$110,840.16
6	12/1/2026	\$20,089.39	\$3,160.58	\$16,928.81	\$93,466.35
7	12/1/2027	\$20,089.39	\$2,670.66	\$17,418.73	\$75,666.89
8	12/1/2028	\$20,089.39	\$2,166.56	\$17,922.83	\$57,431.34
9	12/1/2029	\$20,089.39	\$1,647.87	\$18,441.52	\$38,749.02
10	12/1/2030	\$20,089.39	\$1,114.18	\$18,975.21	\$19,608.98
11	12/1/2031	\$20,089.39	\$565.08	\$19,524.31	\$0.00
Grand Totals		\$220,983.29	\$33,009.02	\$187,974.27	





Bonds

CENTER

Financing Agreement and Note dated June 7, 2023(GCC file No.10331)
 BY AND BETWEEN
 Signature Public Funding Corp. and the **Issuer**, Brownsville, City of
 dated as of June 7, 2023

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID*	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	6/7/2024	\$57,996.99	\$30,294.01	\$27,702.98	N/A°
2	6/7/2025	\$57,996.99	\$28,895.28	\$29,101.71	N/A°
3	6/7/2026	\$57,996.99	\$27,425.94	\$30,571.05	N/A°
4	6/7/2027	\$57,996.99	\$25,882.40	\$32,114.59	N/A°

DEBT SERVICE

- ✓ RCRP Gap Financing | *p. 20* \$ 60,000
- ▶ Moved from General Fund

13	6/7/2036	\$57,996.99	\$7,967.09	\$50,029.90	\$108,843.05
14	6/7/2037	\$57,996.99	\$5,441.08	\$52,555.91	\$55,761.58
15	6/7/2038	\$57,996.99	\$2,787.50	\$55,209.49	\$0.00
Grand Totals		\$869,954.85	\$269,954.85	\$600,000.00	



Adjustment Numbers

- ★ **Valuation:** 9.3%
- ★ **Law Enforcement:** 5%
- ★ **Utility Rates:** 3%

- ★ **Benefits:** Health 10% | Dental 7.5% | Vision 6%
- ★ **General Liability:** Property 16.5%, GL 2.4% & Cyber 0% | Auto 5.5% + 16% for auto physical damage
- ★ **COLA:** 3.2% SSI (01.2024); CPI | West Region 3.2% (02.2024)
- ★ **Salaries:** Modified; 10% | *Pay Scale Step Increase 2.5%*
- ★ **Worker's Comp:** 0%* | *Experience Rated* | SAIF
- ★ **Construction:** 13.9% | *Dyer Partnership*

THE **BIG** PICTURE



The Big Picture

Finance

- ★ AA- Rating from Standard & Poor's
- ★ Loan Futures (**Rate Audits**)
- ★ Current Obligations (**2049**)
- ★ Legacy Decisions
 - ☛ Not Assessing Water & Sewer Lines
 - ☛ Street Construction Implications
- ★ Franchise Fee Authority
- ★ State Revenue Sharing

**STANDARD
& POOR'S**

Capital Improvements Plan

- ★ At-a-glance Summary
- ★ Significant Liability
 - a. Total Assets = \$56 M
 - b. Assets in Need = \$22 M

The Big Picture

LEGACY



To Assess
or
Not To Assess



Water



Sewer

The Big Picture

LEGACY



To Assess
or
Not To Assess

Water Distribution & Sewer Collections Lines

- ☛ Assessable costs were rolled into the bonds.
- ☛ Prevents the City from assessing costs to properties as allowed by law for these types of lines.
- ☛ Difficult to do future assessments for these types of line improvements when all taxpayers have been paying for everyone else's lines.

The Big Picture

FUTURE



To Assess
Not To Assess



Streets



Storm

The Big Picture

LEGACY

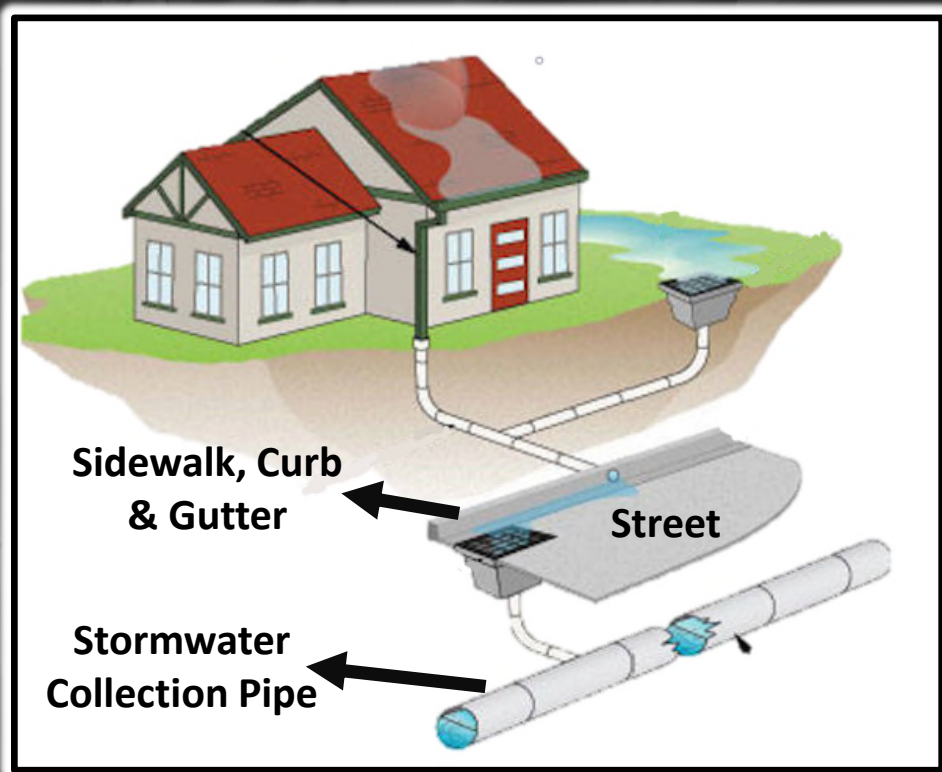


To Assess
Not To Assess

Streets & Stormwater Collection Lines

- ☛ Must be assessed to effected properties.
- ☛ TMDL may cause great expense.
- ☛ City cannot afford to cover assets that should be assessed to property owners.

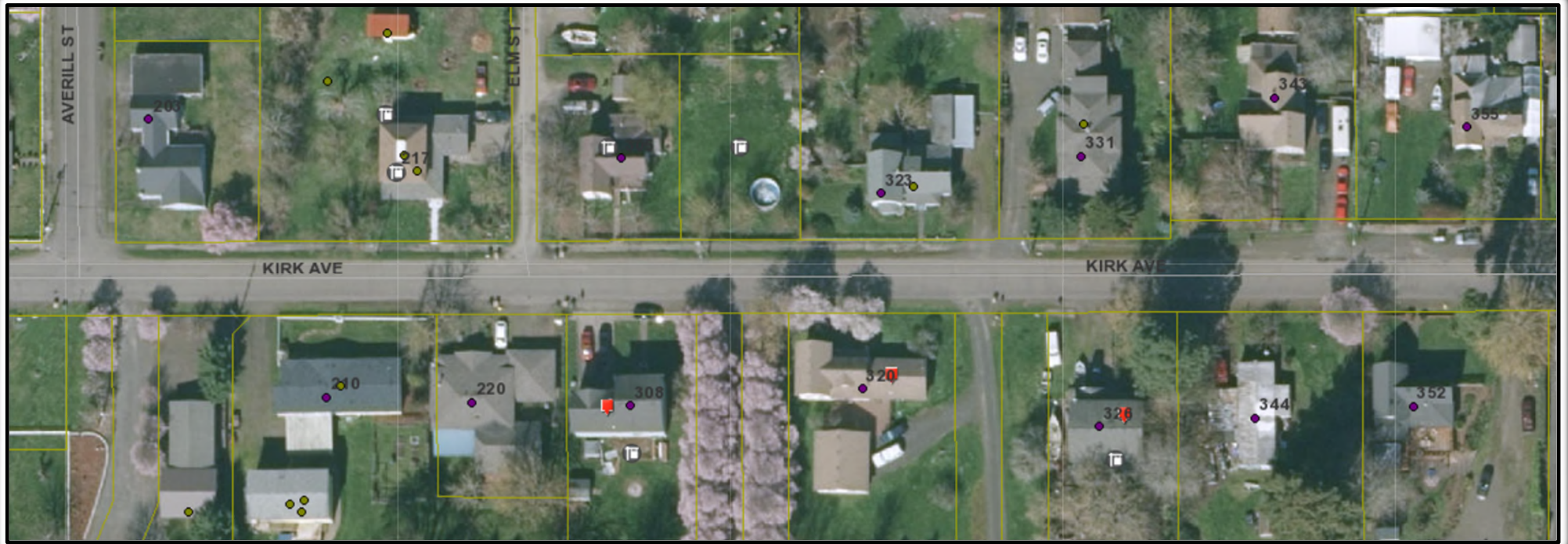
The Big Picture



Assessments

- ☛ City Engineer files an official report with Council based on the improvement to be assessed (i.e. Street, Storm, Sidewalk) cost per foot.
- ☛ Bancroft Act | Allows 10-year term assessments.
- ☛ City puts up the money first.

The Big Picture



The Big Picture

2027 – 2028 [Push]

★ Water Treatment Plant

Improvements (\$5M - \$7M)

- Distribution System
- New Water Reservoir
- New Water Treatment Plant
 - i. Two (2) Filters
 - ii. UV Disinfection System
 - iii. All New Controls

In the Works

- WTP Sand Filters (*Saving*)
- Sewer Lagoon Review (*Pending*)
- Pavilion (\$600K - \$800K)
- Other Park Facilities (\$120K+)
- New Playground (\$220K)
- Land Inventory (\$45K+)
- Cyber Security (\$15K)
- OWRD WMCP Implementation (\$75K)
- TMDL DMA Plan (\$20K)

CAPITAL IMPROVEMENTS

What's in here?



Capital Improvements Plan Summary

Infrastructure Component	Replacement Cost	Total Units	Units/Physical Condition					
			Excellent	Good	Fair	Poor	Critical	Unknown
Roads	\$10,004,695	Center Line Linear Feet 49,090	2,760	17,240	11,310	16,920		
Bridges	\$97,825	Number of Bridges 1	X					
Water Supply Systems	\$3,913,020	Number of Facilities 1		X		X		
Water Distribution	\$8,442,912	Linear Feet (Thousands) 60,442		X		X		
Wastewater Systems	\$6,847,786	Number of Facilities 2	X					
Wastewater Collection	\$12,823,619	Linear Feet (Thousands) 56,180	23,764			32,416		
Stormwater Collection	\$4,614,103	Linear Feet (Thousands) 17,010			X			X
Facilities	\$8,246,201				X			
Totals	\$55,025,463							




Needs, Wants & Wishes

- ★ Skate Park
- ★ Dog Park
- ★ Disc Golf
- ★ Community Kitchen
- ★ Community Theatre
- ★ Senior Housing
- ★ Archery Range
- ★ Public Transport Vehicle ✓
- ★ Crime Deterrent Cameras
- ★ New Baseball Fields
- ★ Pioneer Park Erosion
- ★ Pool/Water Feature
- ★ Putting Green
- ★ Free Wi-Fi Downtown

- ★ Street Improvements
- ★ Cemetery Expansion
- ★ Columbarium
- ★ New Water Reservoir
- ★ New City Shop
- ★ **Downtown Sewers** ✓
- ★ TMDL – Storm Water
- ★ Street Tree Replacement
- ★ Water & Collection Lines
- ★ **Pavilion & Park Buildings**
- ★ **Rec Center** ✓

Utility Funds

GR 12 Waterline & WTP SS Filter
\$1.5M - \$2.3M 

1 Sewage Lagoon | \$2M - \$2.5M

1 Water Treatment Plant
& Distribution
\$5M to \$7M

1 Chemical Change | \$80k

General Fund



Rec Center | \$2M+ | 

Pavilion | \$600k - \$800k 2

New Playground | \$200k 3

~~Kirk Ave. Improvements | \$3M+~~

~~Calapooia Riverbank | \$2.8M+~~

~~Sidewalk Program | \$150k~~



Goal Priorities



SMAC



REAL Partnership



Disaster Prep



TMDL DMA Plan



Linx Program



OWRD | WMCP



Zoning Revisions



Water Rights



Land Inventory



Canal Company

Projects

GENERAL FUND

- | | |
|---|------------|
| ✓ Park Rock <i>p. 4</i> | \$ 10,000 |
| ✓ Rec Center Landscaping <i>p. 4</i> | \$ 30,000 |
| ✓ Playground Relocation <i>p. 4</i> | \$ 100,000 |
| ✓ Library E-Books & Circulation Software <i>p. 6*</i> | \$ 7,500 |
| ✓ Library Improvements Schedule <i>p. 6</i> | \$ 64,000 |
| ✓ Land Use Inventory <i>p. 8</i> | \$ 45,000 |

BUILDINGS & EQUIPMENT FUND

- | | |
|----------------------------------|------------|
| ✓ Grader & Vactor <i>p. 23</i> | \$ 165,000 |
|----------------------------------|------------|

Projects

DEBT SERVICE

- ✓ RCRP Gap Financing | *p. 20* \$ 60,000
 - ▶ Moved from General Fund

COMMUNITY PROJECTS

- ✓ Replenish Past Expenditures | *p. 35* \$ 30,000
 - ▶ Moved from General Fund

CEMETERY TRUST FUND

- ✓ Auditor Correction | *p. 31* \$ 85,322

Projects

WATER FUND

- | | |
|---|-----------|
| ✓ GR 12 Engineering <i>p. 11</i> | \$ 20,000 |
| ✓ GR 12 Waterline Construction <i>p. 12</i> | \$ 50,000 |
| ✓ Water Management & Conservation
Plan Implementation <i>p. 12</i> | \$ 55,000 |

SEWER FUND

- | | |
|---|-----------|
| ✓ New SWWTP Lagoon Engineering <i>p. 15</i> | \$ 60,000 |
| ✓ New TMDL DMA Requirements <i>p. 15</i> | \$ 20,000 |
| ✓ Sewer System Repairs <i>p. 16</i> | \$ 75,000 |

Projects

SEWER SDC FUND

- ✓ Reserved Sewer | *p. 27* \$ 500,000
[*New Lagoon & Chemical Change*]

STREET FUND

- ✓ Street Improvements | *p. 19* \$ 15,000
- ✓ Street Sweeping Contract | *p. 19* \$ 12,500
- ✓ Street Painting | *p. 19* \$ 22,500
- ✓ Street Signs | *p. 19* \$ 7,500
- ✓ Sidewalks | *p. 19* \$ 5,000
- ✓ Mill Race Pump Replacements | *p. 19* \$ 40,000

Projects

STORMWATER SDC

- ✓ New Stormwater Improvements | *p. 28* \$ 250,000

COMMUNITY PROJECTS

- ✓ City Hall Improvements | *p. 35* \$ 15,000
 - ▶ Security | *p. 35*
 - ▶ Other Improvements | *p. 35*
- ✓ Beautification [Code Enforcement] | *p. 35* \$ 20,000
- ✓ Tree City Requirement | *p. 35* \$ 12,000
- ✓ Partnerships [Partial] | *p. 35* \$ 10,000



Thank You!