



AGENDA
CITY OF CANBY
BUDGET COMMITTEE MEETING

March 21, 2019
6:00 P.M.
Council Chambers
222 NE 2nd Avenue, 1st Floor

CITY OF CANBY BUDGET COMMITTEE MEETING

- 1. CALL TO ORDER**
 - A. Pledge of Allegiance and Moment of Silence
- 2. ELECT BUDGET COMMITTEE CHAIR AND VICE CHAIR**
- 3. APPROVE MINUTES FROM NOVEMBER 14, 2018 MEETING**
- 4. REVIEW YTD BUDGET VS ACTUALS SUMMARY REPORT**
- 5. REVIEW BUDGET TIMELINE**
- 6. DISCUSS THE ORDER OF BUDGET PRESENTATIONS**
- 7. REVIEW BASIC BUDGET LAW**
- 8. ADJOURN**

*The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to Julie Blums at 503.266.0725. A copy of this Agenda can be found on the City's web page at www.canbyoregon.gov.

**CITY OF CANBY
BUDGET COMMITTEE MEETING
November 14, 2018**

Committee Members Present: Tim Dale, Tracie Heidt, Traci Hensley, Michelle Hensley, Greg Parker, Sarah Spoon, and Edward Warnock

Committee Members Absent: Sally Douglas, Andrea McCracken, Jason Padden, Tyler Smith, and Jennifer Trundy

Non Committee members present: Mayor Brian Hodson and Eric Pfeifer-Robinson

Staff Present: Rick Robinson, City Administrator; and Julie Blums, Finance Director

CALL TO ORDER: Chair Dale called the meeting to order at 6:06 p.m.

APPROVE BUDGET COMMITTEE MEETING MINUTES:

- A. Approve Minutes from the April 12, 2018 Meeting
- B. Approve Minutes from the May 10, 2018 Meeting
- C. Approve Minutes from the May 17, 2018 Meeting

****Committee Member Parker moved to approve the April 12, May 10, and May 17, 2018 meeting minutes. Motion seconded by Committee Member Spoon and passed 6-0-1 with Councilor Heidt abstaining.**

REVIEW BUDGET VS. ACTUALS SUMMARY REPORT FOR JULY-OCT 2018:

Julie Blums, Finance Director, reviewed the first four months of the fiscal year. Staff had implemented online timesheets effective July 1 and a supplemental budget might need to be brought back for adjustments. Everyone was doing well with their budgets.

REVIEW DRAFT FINANCIAL POLICIES:

Ms. Blums said the current financial policies did not contain enough detail. She had drafted some new financial policies that were Government Finance Officers Association (GFOA) best practices and had been reviewed internally by City managers and the City Attorney. She said Committee Member McCracken had a comment about the Fund Balance Policy. They needed to increase the ending fund balance to be 30-40% of operating revenue or a percentage that would cash fund up until the City started to receive property taxes in November. Staff recommended striving to target 30-40% of operating revenue. The piece that Committee Member McCracken commented on was that GFOA liked to see in the policy that if they dipped below the 30-40% there needed to be a plan to replenish it over a certain period of time.

Committee Member Parker thought the language should say it would be done in a timely fashion, but he did not think they should specify an amount of time. Committee Member Spoon agreed, especially since recessions were out of their control.

Committee Member Warnock suggested the language be that the City would create a plan if that happened.

There was consensus to add the language as Committee Member Warnock suggested.

There was discussion regarding the last recession and how long it had taken the City to recover.

Ms. Blums then reviewed the rest of the draft financial policies. These included the policies for funds and how the funds should be limited, budgeting, revenue, expenditures including capital outlay projects, revenue constraints and fund balance, and continuing disclosure. Most of the policies were things the City was already doing, but this would formalize those practices.

There was discussion regarding what was included in the capital outlay projects and building an asset replacement fund.

REVIEW SUPPLEMENTAL BUDGET FOR DECEMBER:

Ms. Blums said there would be a Supplemental Budget for December due to two police cars that were involved in accidents at the end of the fiscal year and needed to be replaced. There was also the expenditure for the new police radios that did not come in last fiscal year and had to be rolled into the current fiscal year.

UPDATE ON FY17-18 AUDIT:

Ms. Blums said the auditors came mid-October and were still reviewing the City's documents. So far nothing had been called out. They had to report two prior period adjustments, one was for the new rules regarding post-employment benefits and the other was for an internal audit of fixed assets. Some changes to the cash receiving processes had been suggested and had been implemented. She expected it to be a clean audit.

The next Budget Committee meeting would be held in February or March.

Committee Member Parker asked about the Transient Lodging Tax. Ms. Blums explained 70% of the funds were restricted to promoting tourism and 30% could be used for administrative costs. The majority of the revenue came from the hotel, and a small portion came from the Fairgrounds. The League of Oregon Cities was working directly with Airbnbs on behalf of all of the cities to get them to comply with Transient Lodging Taxes.

ADJOURN:

Chair Dale adjourned the meeting at 6:57 p.m.

CITY OF CANBY
BUDGET TO ACTUAL SUMMARY
FOR THE PERIOD ENDING:
February 28, 2019

GENERAL FUND

REVENUE	YTD ACTUAL	ENCUMBERED	BUDGET	(OVER)/UNDER	PCNT
GENERAL REVENUES					
PROPERTY TAXES	4,652,611	-	4,800,000	147,389	96.9%
FRANCHISE FEES	370,740	-	782,400	411,660	47.4%
INTERGOVERNMENTAL	206,466	-	485,700	279,234	42.5%
IN LIEU OF TAXES	485,639	-	789,000	303,361	61.6%
CHARGES FOR SERVICES	53,096	-	88,000	34,904	60.3%
PASS THRU REVENUE	17,636	-	29,000	11,364	60.8%
MISCELLANEOUS REVENUE	8,993	-	6,000	(2,993)	149.9%
INTEREST REVENUES	51,450	-	30,000	(21,450)	171.5%
RESERVE REVENUE	30,177	-	31,000	823	97.3%
OPERATIONAL TRANSFERS IN	554,901	-	832,352	277,451	66.7%
CASH CARRYOVER	3,108,936	-	2,847,805	(261,131)	109.2%
	9,540,646	-	10,721,257	1,180,611	89.0%
COURT REVENUES					
CHARGES FOR SERVICES	356,157	-	485,400	129,243	73.4%
MISCELLANEOUS REVENUE	17,476	-	11,500	(5,976)	152.0%
	373,633	-	496,900	123,267	75.2%
PLANNING REVENUES					
CHARGES FOR SERVICES	153,021	-	127,200	(25,821)	120.3%
	153,021	-	127,200	(25,821)	120.3%
BUILDING REVENUES					
CHARGES FOR SERVICES	18,023	-	41,000	22,977	44.0%
	18,023	-	41,000	22,977	44.0%
POLICE REVENUES					
GRANT REVENUE	25,610	-	31,500	5,890	81.3%
CHARGES FOR SERVICES	25,037	-	30,850	5,813	81.2%
MISCELLANEOUS REVENUE	126,475	-	142,585	16,110	88.7%
	177,121	-	204,935	27,814	86.4%
PARKS REVENUES					
CHARGES FOR SERVICES	264,497	-	373,810	109,313	70.8%
MISCELLANEOUS REVENUE	3,560	-	-	(3,560)	0
TRANSFERS IN	10,000	-	210,000	200,000	4.8%
	278,057	-	583,810	305,753	47.6%
CEMETERY REVENUES					
CHARGES FOR SERVICES	26,200	-	30,500	4,300	85.9%
DONATIONS	167	-	100	(67)	166.8%
	26,367	-	30,600	4,233	86.2%
ECONOMIC DEVELOPMENT REVENUES					
CHARGES FOR SERVICES	4,604	-	15,300	10,696	30.1%
MISCELLANEOUS REVENUE	-	-	5,008	5,008	0.0%
TRANSFERS IN	231,728	-	529,267	297,539	43.8%
	236,332	-	549,575	313,243	43.0%
TOTAL FUND REVENUE	10,803,199	-	12,755,277	1,952,078	84.7%

CITY OF CANBY
BUDGET TO ACTUAL SUMMARY
FOR THE PERIOD ENDING:
February 28, 2019

GENERAL FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
EXPENDITURES					
ADMINISTRATION DEPT					
PERSONNEL SERVICES	525,536	-	593,974	68,438	88.5%
MATERIALS & SERVICES	438,681	20,340	532,899	73,878	86.1%
	<u>964,217</u>	<u>20,340</u>	<u>1,126,873</u>	<u>142,316</u>	<u>87.4%</u>
FINANCE DEPT					
PERSONNEL SERVICES	287,970	-	361,549	73,579	79.6%
MATERIALS & SERVICES	73,978	256	115,061	40,828	64.5%
	<u>361,948</u>	<u>256</u>	<u>476,610</u>	<u>114,406</u>	<u>76.0%</u>
COURT DEPT					
PERSONNEL SERVICES	212,622	-	333,258	120,636	63.8%
MATERIALS & SERVICES	77,053	14,675	99,679	7,951	92.0%
	<u>289,675</u>	<u>14,675</u>	<u>432,937</u>	<u>128,587</u>	<u>70.3%</u>
PLANNING DEPT					
PERSONNEL SERVICES	193,810	-	223,839	30,029	86.6%
MATERIALS & SERVICES	87,963	-	99,806	11,843	88.1%
	<u>281,773</u>	<u>-</u>	<u>323,645</u>	<u>41,872</u>	<u>87.1%</u>
BUILDING DEPT					
PERSONNEL SERVICES	9,750	-	52,511	42,761	18.6%
MATERIALS & SERVICES	337	-	876	539	38.5%
TRANSFERS OUT	7,216	-	10,824	3,608	66.7%
	<u>17,304</u>	<u>-</u>	<u>64,211</u>	<u>46,907</u>	<u>26.9%</u>
POLICE DEPT					
PERSONNEL SERVICES	2,987,354	-	4,616,502	1,629,148	64.7%
MATERIALS & SERVICES	698,239	62,194	991,845	231,412	76.7%
CAPITAL OUTLAY	200,987	11,649	226,000	13,364	94.1%
	<u>3,886,580</u>	<u>73,843</u>	<u>5,834,347</u>	<u>1,873,923</u>	<u>67.9%</u>
PARKS DEPT					
PERSONNEL SERVICES	425,776	-	564,628	138,852	75.4%
MATERIALS & SERVICES	117,983	587	384,983	266,413	30.8%
CAPITAL OUTLAY	8,005	187	10,000	1,807	81.9%
	<u>551,765</u>	<u>774</u>	<u>959,611</u>	<u>407,072</u>	<u>57.6%</u>
CEMETERY DEPT					
PERSONNEL SERVICES	72,776	-	123,585	50,809	58.9%
MATERIALS & SERVICES	6,098	-	15,741	9,643	38.7%
	<u>78,874</u>	<u>-</u>	<u>139,326</u>	<u>60,452</u>	<u>56.6%</u>
ECONOMIC DEVELOPMENT DEPT					
PERSONNEL SERVICES	162,377	-	441,022	278,645	36.8%
MATERIALS & SERVICES	42,335	-	92,933	50,598	45.6%
TRANSFERS OUT	45,613	-	68,419	22,806	66.7%
	<u>250,325</u>	<u>-</u>	<u>602,374</u>	<u>352,049</u>	<u>41.6%</u>
UNALLOCATED					
PERSONNEL SERVICES	72,866	-	90,000	17,134	81.0%
MATERIALS & SERVICES	31,115	2,000	46,672	13,557	71.0%
TRANSFERS OUT	50,000	-	50,000	-	100.0%
SPECIAL PAYMENTS	6,479	-	30,000	23,521	21.6%
	<u>160,460</u>	<u>2,000</u>	<u>216,672</u>	<u>54,212</u>	<u>75.0%</u>
TOTAL FUND EXPENDITURES	<u>6,842,919</u>	<u>111,888</u>	<u>10,176,606</u>	<u>3,221,799</u>	<u>68.3%</u>
CONTINGENCY/RESERVES	3,960,280	-	2,578,671	(1,381,609)	153.6%

67% of the Fiscal Year has elapsed.

CITY OF CANBY
BUDGET TO ACTUAL SUMMARY
FOR THE PERIOD ENDING:
February 28, 2019

LIBRARY FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
PROPERTY TAXES	868,571	-	881,525	12,954	98.5%
GRANT REVENUE	6,517	-	3,532	(2,985)	184.5%
CHARGES FOR SERVICES	22,138	-	30,000	7,862	73.8%
PASS-THRU REVENUE	10,472	-	12,000	1,528	87.3%
INTEREST REVENUES	(148)	-	2,000	2,148	-7.4%
DONATIONS	11,398	-	17,611	6,213	64.7%
TRANSFER IN FROM GENERAL FUND	50,000	-	50,000	-	100.0%
INTERFUND LOAN FROM CEM PERP CR	500,000	-	500,000	-	100.0%
CASH CARRYOVER	89,162	-	90,124	90,124	0.0%
	<u>1,558,111</u>	<u>-</u>	<u>1,586,792</u>	<u>117,843</u>	<u>92.6%</u>
EXPENDITURES					
PERSONNEL SERVICES	477,292	-	711,753	234,461	67.1%
MATERIALS & SERVICES	161,462	1,600	245,891	82,829	66.3%
TRANSFERS OUT/SPECIAL PAYMENTS	583,778	-	625,778	42,000	93.3%
TOTAL FUND EXPENDITURES	<u>1,222,533</u>	<u>1,600</u>	<u>1,583,422</u>	<u>359,289</u>	<u>77.3%</u>
CONTINGENCY/RESERVES	335,578	-	3,370	(332,208)	9957.8%

TRANSIT FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
GRANT REVENUE	237,984	-	959,292	721,308	24.8%
PAYROLL TAX	776,636	-	1,428,160	651,524	54.4%
MISCELLANEOUS REVENUE	6,167	-	8,000	1,833	77.1%
INTEREST REVENUES	23,027	-	8,000	(15,027)	287.8%
DONATIONS	40	-	50	10	80.0%
CASH CARRYOVER	1,812,277	-	1,624,427	(187,850)	111.6%
	<u>2,856,131</u>	<u>-</u>	<u>4,027,929</u>	<u>1,171,798</u>	<u>70.9%</u>
EXPENDITURES					
PERSONNEL SERVICES	188,400	-	367,867	179,467	51.2%
MATERIALS & SERVICES	773,456	491,277	1,415,560	150,826	89.3%
CAPITAL OUTLAY	421,171	-	404,000	(17,171)	104.3%
TRANSFERS OUT	123,958	-	185,937	61,979	66.7%
TOTAL FUND EXPENDITURES	<u>1,506,985</u>	<u>491,277</u>	<u>2,373,364</u>	<u>375,102</u>	<u>84.2%</u>
CONTINGENCY/RESERVES	1,349,145	-	1,654,565	305,420	81.5%

CITY OF CANBY
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SWIM CENTER LEVY

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
PROPERTY TAXES	733,390	-	743,000	9,610	98.7%
CHARGES FOR SERVICES	125,146	-	209,400	84,254	59.8%
INTEREST REVENUES	14,825	-	9,000	(5,825)	164.7%
CASH CARRYOVER	759,172	-	700,260	(58,912)	108.4%
	<u>1,632,532</u>	<u>-</u>	<u>1,661,660</u>	<u>29,128</u>	<u>98.2%</u>
EXPENDITURES					
PERSONNEL SERVICES	369,009	-	609,581	240,572	60.5%
MATERIALS & SERVICES	81,742	4,757	154,974	68,475	55.8%
CAPITAL OUTLAY	-	-	500,000	500,000	0.0%
TRANSFERS OUT	58,714	-	88,071	29,357	66.7%
TOTAL FUND EXPENDITURES	<u>509,465</u>	<u>4,757</u>	<u>1,352,626</u>	<u>838,404</u>	<u>38.0%</u>
CONTINGENCY/RESERVES	1,123,067	-	309,034	(814,033)	363.4%

TRANSIENT ROOM TAX FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
ROOM TAX RESTRICTED (70%)	9,290	-	-	(9,290)	0
RESTRICTED INTEREST	79	-	-	(79)	0
ROOM TAX UNRESTRICTED (30%)	3,982	-	-	(3,982)	0
UNRESTRICTED INTEREST	34	-	-	(34)	0
	<u>13,384</u>	<u>-</u>	<u>-</u>	<u>(13,384)</u>	<u>0</u>
CONTINGENCY/RESERVES	13,384	-	-	(13,384)	0

STREETS FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
INTERGOVERNMENTAL	1,046,302	-	1,986,000	939,698	52.7%
CHARGES FOR SERVICES	449,115	-	664,300	215,185	67.6%
MISCELLANEOUS REVENUE	66,823	-	5,000	(61,823)	1336.5%
INTEREST REVENUES	26,830	-	18,000	(8,830)	149.1%
TRANSFERS	-	-	1,431,378	1,431,378	0.0%
CASH CARRYOVER	1,876,055	-	1,734,960	(141,095)	108.1%
	<u>3,465,126</u>	<u>-</u>	<u>5,839,638</u>	<u>2,374,512</u>	<u>59.3%</u>
EXPENDITURES					
PERSONNEL SERVICES	371,773	-	691,580	319,807	53.8%
MATERIALS & SERVICES	236,180	28,970	395,301	130,151	67.1%
CAPITAL OUTLAY	830,718	65,600	3,796,378	2,900,060	23.6%
TRANSFERS OUT	158,837	-	220,345	61,508	72.1%
TOTAL FUND EXPENDITURES	<u>1,597,509</u>	<u>94,570</u>	<u>5,103,604</u>	<u>3,411,525</u>	<u>33.2%</u>
CONTINGENCY/RESERVES	1,867,617	-	736,034	(1,131,583)	253.7%

CITY OF CANBY
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SYSTEMS DEVELOPMENT FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
SDC'S	1,324,168	-	1,682,724	358,556	78.7%
INTEREST REVENUES	104,780	-	80,000	(24,780)	131.0%
CASH CARRYOVER	6,205,492	-	6,023,102	(182,390)	103.0%
	<u>7,634,440</u>	<u>-</u>	<u>7,785,826</u>	<u>151,386</u>	<u>98.1%</u>
EXPENDITURES					
TRANSFERS OUT	328,974	-	1,837,378	1,508,404	17.9%
TOTAL FUND EXPENDITURES	<u>328,974</u>	<u>-</u>	<u>1,837,378</u>	<u>1,508,404</u>	<u>17.9%</u>
CONTINGENCY/RESERVES	7,305,466	-	5,948,448	(1,357,018)	122.8%

CEMETERY PERPETUAL CARE FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
CHARGES FOR SERVICES	15,050	-	20,000	4,950	75.3%
INTEREST REVENUES	15,753	-	12,000	(3,753)	131.3%
INTERFUND LOAN REPAYMENT	500,000	-	502,000	2,000	99.6%
CASH CARRYOVER	969,052	-	967,367	(1,685)	100.2%
	<u>1,499,855</u>	<u>-</u>	<u>1,501,367</u>	<u>1,512</u>	<u>99.9%</u>
EXPENDITURES					
INTERFUND LOAN PAYMENT	500,000	-	500,000	-	100.0%
TOTAL FUND EXPENDITURES	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>100.0%</u>
RESERVES	999,855	-	1,001,367	1,512	99.8%

FORFEITURE FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
INTEREST REVENUES	700	-	450	(250)	155.6%
CASH CARRYOVER	62,029	-	51,565	(10,464)	120.3%
	<u>62,729</u>	<u>-</u>	<u>52,015</u>	<u>(10,714)</u>	<u>120.6%</u>
EXPENDITURES					
MATERIALS & SERVICES	21,625	-	52,015	30,390	41.6%
TOTAL FUND EXPENDITURES	<u>21,625</u>	<u>-</u>	<u>52,015</u>	<u>30,390</u>	<u>41.6%</u>
RESERVES	41,105	-	-	(41,105)	

CITY OF CANBY
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FLEET SERVICES FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
CHARGES FOR SERVICES	2,853	-	3,000	147	95.1%
MISCELLANEOUS FEES	-	-	1,000	1,000	0.0%
INTERNAL CHARGES FOR SERVICES	398,816	-	598,225	199,409	66.7%
MISCELLANEOUS REVENUE	225	-	-	(225)	
INTEREST REVENUES	2,552	-	3,200	648	79.8%
CASH CARRYOVER	131,396	-	94,492	(36,904)	139.1%
	<u>535,842</u>	<u>-</u>	<u>699,917</u>	<u>164,075</u>	<u>76.6%</u>
EXPENDITURES					
PERSONNEL SERVICES	147,188	-	256,063	108,875	57.5%
MATERIALS & SERVICES	227,724	1,290	376,491	147,477	60.8%
TOTAL FUND EXPENDITURES	<u>374,912</u>	<u>1,290</u>	<u>632,554</u>	<u>256,352</u>	<u>59.5%</u>
CONTINGENCY/RESERVES	160,930	-	67,363	(93,567)	238.9%

FACILITIES FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
CHARGES FOR SERVICE	371	-	5,000	4,629	7.4%
INTERNAL CHARGES FOR SERVICE	243,040	-	364,561	121,521	66.7%
MISCELLANEOUS REVENUES	264	-	-	(264)	0.0%
INTEREST REVENUES	1,316	-	2,100	784	62.7%
CASH CARRYOVER	41,739	-	42,681	942	97.8%
	<u>286,729</u>	<u>-</u>	<u>414,342</u>	<u>127,613</u>	<u>69.2%</u>
EXPENDITURES					
PERSONNEL SERVICES	63,838	-	130,395	66,557	49.0%
MATERIALS & SERVICES	131,774	22,618	179,400	25,008	86.1%
CAPITAL OUTLAY	-	11,334	74,500	63,166	15.2%
TOTAL FUND EXPENDITURES	<u>195,613</u>	<u>33,952</u>	<u>384,295</u>	<u>154,730</u>	<u>59.7%</u>
CONTINGENCY/RESERVES	91,117	-	30,047	(61,070)	303.2%

TECH SERVICES FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
INTERNAL CHARGES FOR SERVICES	204,455	-	306,681	102,226	66.7%
INTEREST REVENUES	1,185	-	1,200	15	98.8%
CASH CARRYOVER	79,780	-	57,867	(21,913)	137.9%
	<u>285,421</u>	<u>-</u>	<u>365,748</u>	<u>80,327</u>	<u>78.0%</u>
EXPENDITURES					
PERSONNEL SERVICES	57,341	-	87,788	30,447	65.3%
MATERIALS & SERVICES	124,079	32,260	209,917	53,578	74.5%
CAPITAL OUTLAY	32,225	-	37,500	5,275	85.9%
TOTAL FUND EXPENDITURES	<u>213,645</u>	<u>32,260</u>	<u>335,205</u>	<u>89,300</u>	<u>73.4%</u>
CONTINGENCY/RESERVES	71,776	-	30,543	(41,233)	235.0%

67% of the Fiscal Year has elapsed.

CITY OF CANBY
BUDGET TO ACTUAL SUMMARY
FOR THE PERIOD ENDING:
February 28, 2019

SEWER COMBINED FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
CHARGES FOR SERVICES	2,805,551	-	4,217,300	1,411,749	66.5%
MISCELLANEOUS REVENUE	2,823	-	-	(2,823)	
INTEREST REVENUES	78,672	-	54,000	(24,672)	145.7%
TRANSFER IN	404,248	-	514,000	109,752	78.6%
CASH CARRYOVER	4,513,368	-	4,336,674	(176,694)	104.1%
TOTAL FUND REVENUE	7,804,663	-	9,121,974	1,317,311	85.6%
EXPENDITURES					
SEWER/WWTP EXPENDITURES					
PERSONNEL SERVICES	446,022	-	737,174	291,152	60.5%
MATERIALS & SERVICES	253,634	95,458	546,109	197,017	63.9%
CAPITAL OUTLAY	5,225	-	20,000	14,775	26.1%
TRANSFERS OUT	113,671	-	170,507	56,836	66.7%
	818,552	95,458	1,473,790	559,780	62.0%
SEWER COLLECTIONS EXPENDITURES					
PERSONNEL SERVICES	138,603	-	360,007	221,404	38.5%
MATERIALS & SERVICES	47,383	10,456	117,510	59,671	49.2%
CAPITAL OUTLAY	332,634	3,379	1,024,000	687,988	32.8%
TRANSFERS OUT	33,935	-	50,902	16,967	66.7%
	552,554	13,835	1,552,419	986,030	36.5%
STORMWATER EXPENDITURES					
PERSONNEL SERVICES	69,765	-	183,213	113,448	38.1%
MATERIALS & SERVICES	24,566	22,414	69,637	22,656	67.5%
CAPITAL OUTLAY	99,931	-	40,000	(59,931)	249.8%
TRANSFERS OUT	23,713	-	35,569	11,856	66.7%
	217,975	22,414	328,419	88,030	73.2%
SEWER UNALLOCATED					
PERSONNEL SERVICES	20,764	-	48,810	28,046	42.5%
MATERIALS & SERVICES	218,920	-	330,000	111,080	66.3%
TRANSFERS	-	-	210,000	210,000	0.0%
	239,684	-	588,810	349,126	40.7%
TOTAL FUND EXPENDITURES	1,828,765	131,707	3,943,438	1,982,966	49.7%
CONTINGENCY/RESERVES	5,975,898	-	5,178,536	(797,362)	115.4%

CITY OF CANBY
BUDGET TO ACTUAL SUMMARY
FOR THE PERIOD ENDING:
February 28, 2019

URBAN RENEWAL GENERAL FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
GRANT REVENUE	7,661	-	-	(7,661)	0
INTEREST REVENUES	10,642	-	10,000	(642)	106.4%
OPERATIONAL TRANSFERS IN	201,424	-	1,518,796	1,317,372	13.3%
CASH CARRYOVER	1,006,769	-	738,829	(267,940)	136.3%
	<u>1,226,495</u>	<u>-</u>	<u>2,267,625</u>	<u>1,041,130</u>	<u>54.1%</u>
EXPENDITURES					
MATERIALS & SERVICES	1,192,533	215	1,669,674	476,926	71.4%
CAPITAL OUTLAY	33,962	2,974	547,951	511,015	6.7%
TOTAL FUND EXPENDITURES	<u>1,226,495</u>	<u>3,189</u>	<u>2,217,625</u>	<u>987,941</u>	<u>55.5%</u>
CONTINGENCY/RESERVES	(0)	-	50,000	50,000	0.0%

URBAN RENEWAL DEBT SVC. FUND

	<u>YTD ACTUAL</u>	<u>ENCUMBERED</u>	<u>BUDGET</u>	<u>(OVER)/UNDER</u>	<u>PCNT</u>
REVENUE					
PROPERTY TAXES	3,279,108	-	3,160,000	(119,108)	103.8%
SPECIAL ASSESSMENTS	25,141	-	61,413	36,272	40.9%
INTEREST REVENUES	69,035	-	63,450	(5,585)	108.8%
CASH CARRYOVER	1,563,029	-	1,585,400	22,371	98.6%
	<u>4,936,313</u>	<u>-</u>	<u>4,870,263</u>	<u>(66,050)</u>	<u>101.4%</u>
EXPENDITURES					
DEBT	1,491,484	-	3,351,467	1,859,983	44.5%
TRANSFERS OUT	201,424	-	1,518,796	1,317,372	13.3%
TOTAL FUND EXPENDITURES	<u>1,692,908</u>	<u>-</u>	<u>4,870,263</u>	<u>3,177,355</u>	<u>34.8%</u>
CONTINGENCY/RESERVES	3,243,405	-	-	(3,243,405)	

FY19-20 City of Canby Budget Calendar

Due Dates	Activity
December	Preliminary review of FY18-19 projections with each department head
1/24/19	FY19-20 Budget kickoff meeting
2/22/19	New staffing, program, or capital outlay proposals, due to Rick
3/13/19	Department narratives and 5 yr. CIP listing due to Finance
3/15/19	FINAL FY18-19 Projected worksheets and CPIF (capital projects) forms due to Finance
3/21/19	Quarterly Budget Committee Meeting with Training 6:00 – 7:00
3/22/19	FY19-20 Proposed worksheets due to Finance
3/29/19	No more budget changes except by Rick or Julie B
4/1/ – 4/12	Management team review and sign off on department budgets and narratives
4/2/19	Budget Message Completed by City Administrator
4/17/19	Public Notice for Budget Meetings to the Herald – sanderson@pamplinmedia.com & post on City website
4/19/19	Fee schedule changes due to finance
4/24/19	Budget to the printers
4/29/19	Distribute Proposed Budget to Management and Budget Committee
5/6/19	Resolution adopting the annual fee schedule to Kim for Council agenda
5/9/19	1st Budget Committee Meeting – Thursday evening 6:00 - 8:00
5/15/19	Adopt Fee Schedule
5/16/19	2nd Budget Committee Meeting – Thursday evening 6:00-9:00
5/23/19	3 rd Budget Committee Meeting – If needed, 6:00 – when we are done
5/29/19	LB1 and UR1 and get public notice to the Herald 5 -30 days before meeting
6/10/19	Resolution adopting the budget to Kim for Council agenda
6/19/19	Public Hearing and adoption of the budget
7/15/19	Complete LB and UB 50's for submission to the County
7/15/19	Final Budget to the printers
7/22/19	Adopted Budget distributed
7/26/19	Submit GFOA Budget Award Application

Department head activities

Finance activities

City Administrator activities

Budget Committee

Council activities

Oregon Budget Law

ORS 294

Before The First Meeting To Deliberate On The Budget - ORS 294.426

What *can* be talked about

- ▶ Training on the budget process
- ▶ Overview of the agency organizational structure and services provided
- ▶ General discussion of vision and goals
- ▶ General economic projections by the Finance Director
- ▶ Current and prior year budgets

What *cannot* be talked about

- ▶ ORS 294.426(6): “The budget committee may not deliberate on the budget document as a body before the first meeting.”
- ▶ Specific estimate or appropriation amounts
- ▶ Whether to fund specific programs or expenditures
- ▶ Whether to impose any tax levy or levy amount

Budget Committee Meeting Process

- ▶ All meetings are subject to Public Meetings Law
- ▶ Presiding officer must be elected at first meeting
- ▶ Quorum is required to conduct business
- ▶ Majority of committee is required to take action
- ▶ Committee may request and receive additional information from staff

What The Budget Committee Does

- ▶ Receives the budget document
- ▶ Hears the budget message
- ▶ Hears and considers public comment
- ▶ Discusses and makes revisions to the proposed budget as needed
- ▶ Approves the budget
- ▶ Approves the property taxes to be levied

What The Council Does After Budget Committee Approves The Budget

- ▶ Hold a public hearing to receive comments on the Budget Committee approved budget
- ▶ After the hearing, the Council can change the budget approved by the Budget Committee (increases in expenditures of any fund over 10% or \$5,000; whichever is greater require an additional public hearing at a future meeting)
- ▶ Adopt the budget making appropriations and imposing the tax levies by June 30th of each fiscal year

Budget Changes After Adoption

- ▶ Oregon Budget Law allows for changes after a budget has been adopted, changes can be made using the following methods:
 - ▶ Appropriation transfers
 - ▶ Supplemental budget
 - ▶ Interfund loans
 - ▶ Eliminating unnecessary funds
 - ▶ Emergency authorizations

Additional Resources

- ▶ ORS 294.305 www.oregonlegislature.gov/bills_laws/ors/ors294.html
- ▶ OAR 150-294
<https://secure.sos.state.or.us/oard/displayChapterRules.action?selectedChapter=99>
- ▶ Oregon Dept of Revenue training materials
www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx
- ▶ Local Budgeting Manual www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-manual_504-420.pdf
- ▶ Local Budgeting in Oregon www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-oregon_504-400.pdf