

City of Woodburn



Budget Overview
May, 2013

Keeping Up with the City



A screenshot of the Woodburn, Oregon website. The header features the "WOODBURN OREGON" logo with "Incorporated 1889" below it, and navigation links for "Woodburn", "Government", "Departments", "Blog", and "Careers". The main content area shows a large image of a smiling boy wearing goggles in a swimming pool, with the text "Tour the Woodburn Aquatic Center's Website!" overlaid. To the right is a "Get In Touch" sidebar containing contact information: Phone (503) 982-5222, Email woodburn@woodburn-or.gov, and Address 270 Montgomery Street, Woodburn, Oregon 97071. Below this are social media icons for Twitter, Facebook, Instagram, LinkedIn, and YouTube. At the bottom of the sidebar is a "Join our FREE Email Mailing List" button and a "Privacy by SafeSubscribe" notice. A large brown arrow points from the main content area towards the sidebar.

E-Blast



Changes are coming to transit route

Our Community Services Department is in the final stages of securing transit funding for FY 2013/14. There is a great deal of change occurring in the federal grant programs that support transit services throughout the country. For more on this check out City Administrator Scott Derickson's most recent [blog](#).

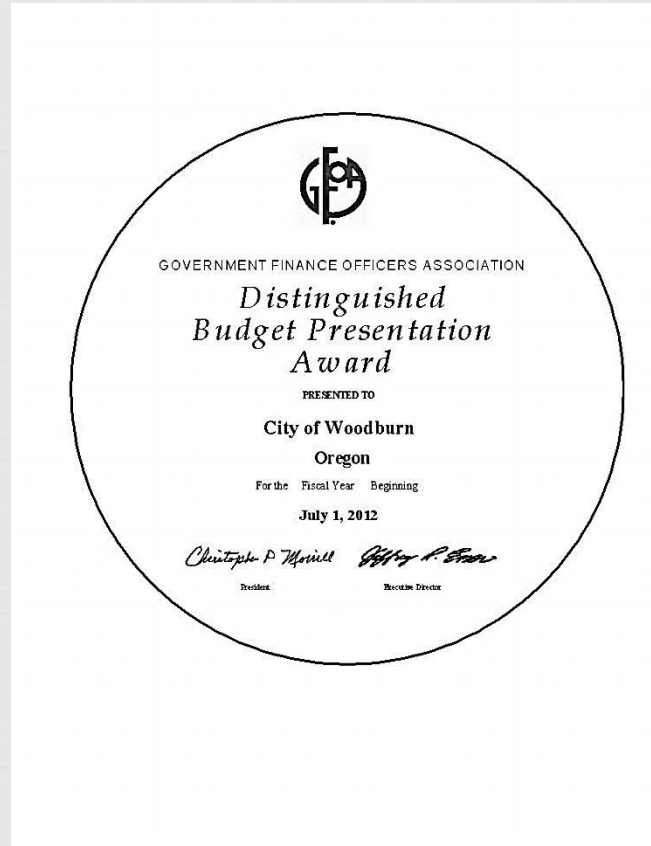
Woodburn Proud soliciting for Flower Basket Program

Woodburn Proud is looking for local businesses or individuals to sponsor flower baskets around Woodburn.

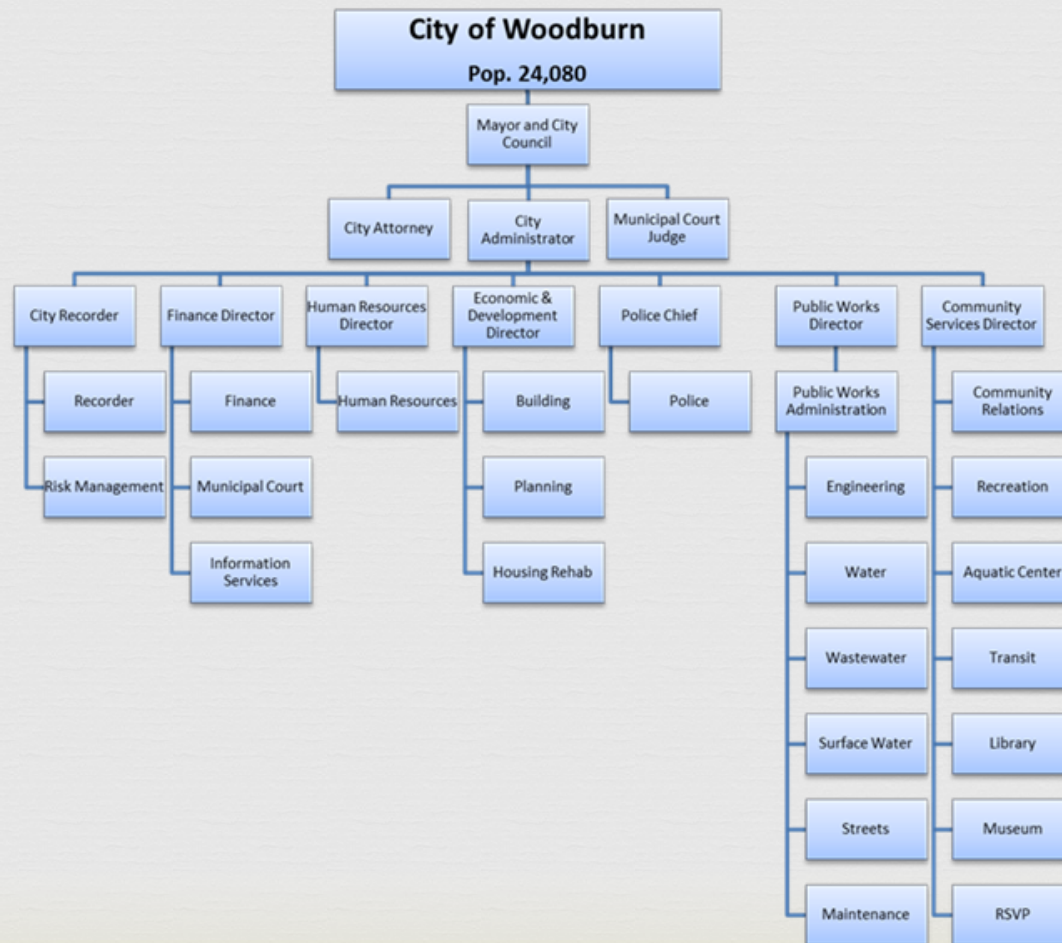
There are four different donation choices to choose from. All the information can be found [here](#).



GFOA Budget Award



Organizational Chart



Oregon Local Budget Law



- ❧ ORS Chapter 294
- ❧ Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual budget. (There are some exceptions.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

What Does Budget Law Require?



- ❧ It establishes standard procedures for preparing, presenting, and administering the budget.
 - ❧ A budget is defined as a financial plan containing estimates of expenditures and revenues for a single fiscal year
- ❧ It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.
 - ❧ Budget Committee
 - ❧ Public Hearing

Budget Committee



- ❧ Per Oregon Law, the Budget Committee is comprised of the local governing body and an equal number of citizens at large.
- ❧ City of Woodburn Budget Committee for 2013-14:
 - ❧ City Councilors
 - ❧ Traditionally in Woodburn, the Mayor is an observer to the Budget Committee, not a participant
 - ❧ Public Members
 - ❧ Eric Swenson, Dagmar Kinne, Matt Geiger, Stanley Milne, Don Judson, John Reinhardt

The Budget Process



∞ Nine Steps

∞ Preparation

1. Budget Officer Prepares the Proposed Budget
2. Proposed Budget Must be Balanced

∞ Approving

3. Notice Published
4. Budget Committee Meets
5. Budget Committee Approves Budget

∞ Hearings

6. Budget summary and notice of hearing published
7. Budget Hearing Held

∞ Adopting the Budget

8. Budget Adopted & Appropriations Made
9. Budget Filed and Levy Certified to County Assessor

Quick Budget Definitions



- ❧ Restricted Revenue – Revenue that is legally restricted for a specific purpose
- ❧ Unrestricted Revenue – Revenue that can be used at the discretion of Council
- ❧ Fund – An independent, self-balancing set of accounts used to record the financial activities and financial position of a specific area of City operations
- ❧ General Fund – The City's principal operating fund, which is supported by taxes and fees that can be used for any legal government purpose

More definitions can be found in the glossary in the Budget – page 247

Woodburn Funds



- œ General
- œ Transit
- œ Building Inspection
- œ Housing Rehab
- œ Street Fund
- œ Bonded Debt
- œ Special Assessment
- œ Street & Storm Capital Improvement
- œ Parks SDC
- œ Street & Storm SDC
- œ Sewer Capital Improvement
- œ WWTP Construction
- œ Water Construction
- œ Water Operations
- œ Sewer Operations
- œ Water SDC
- œ Sewer SDC
- œ Information Services
- œ Insurance
- œ Public Works Services
- œ Equipment Replacement
- œ Lavelle Black Trust
- œ Urban Renewal

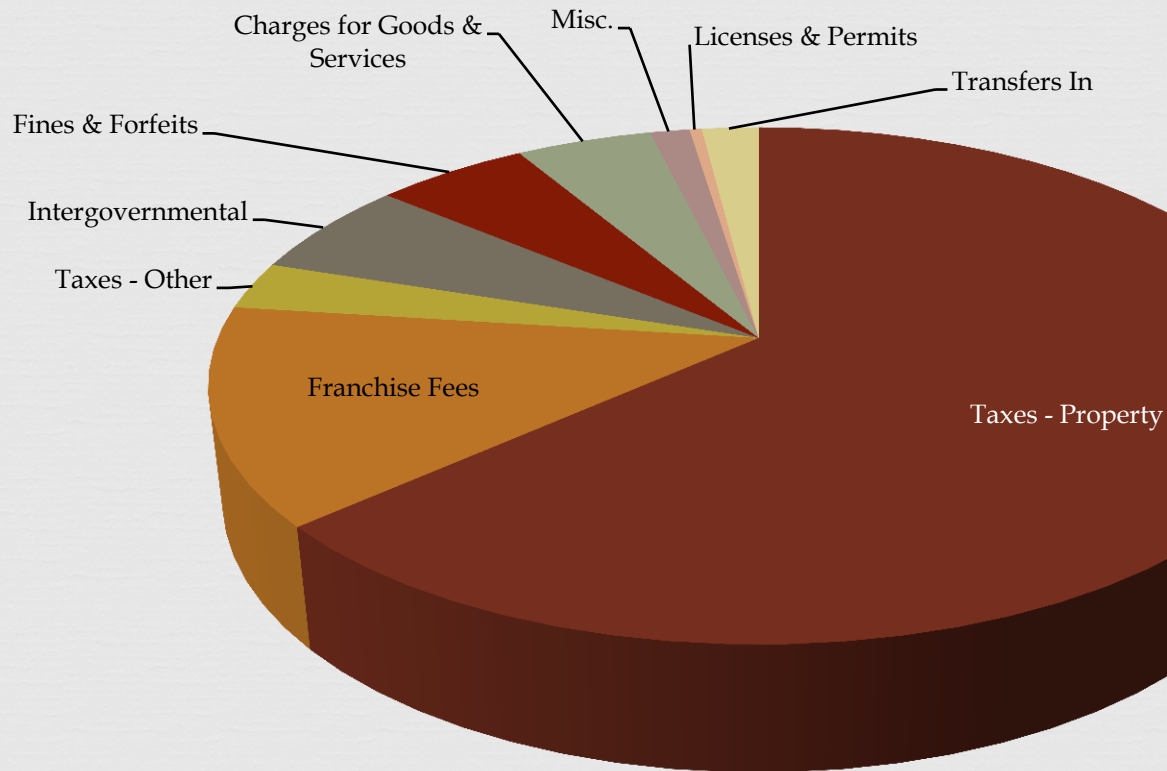


General Fund Revenues by Type



	Proposed	
Revenue Source	2013-14	
Taxes - Property	\$7,000,000	64%
Franchise Fees	1,497,340	14%
Taxes - Other	331,000	3%
Intergovernmental	665,189	6%
Fines & Forfeits	593,400	5%
Charges for Goods & Services	526,710	5%
Misc.	152,550	1%
Licenses & Permits	48,000	-
Transfers In	220,000	2%
Total	\$11,034,189	

General Fund Revenues by Type

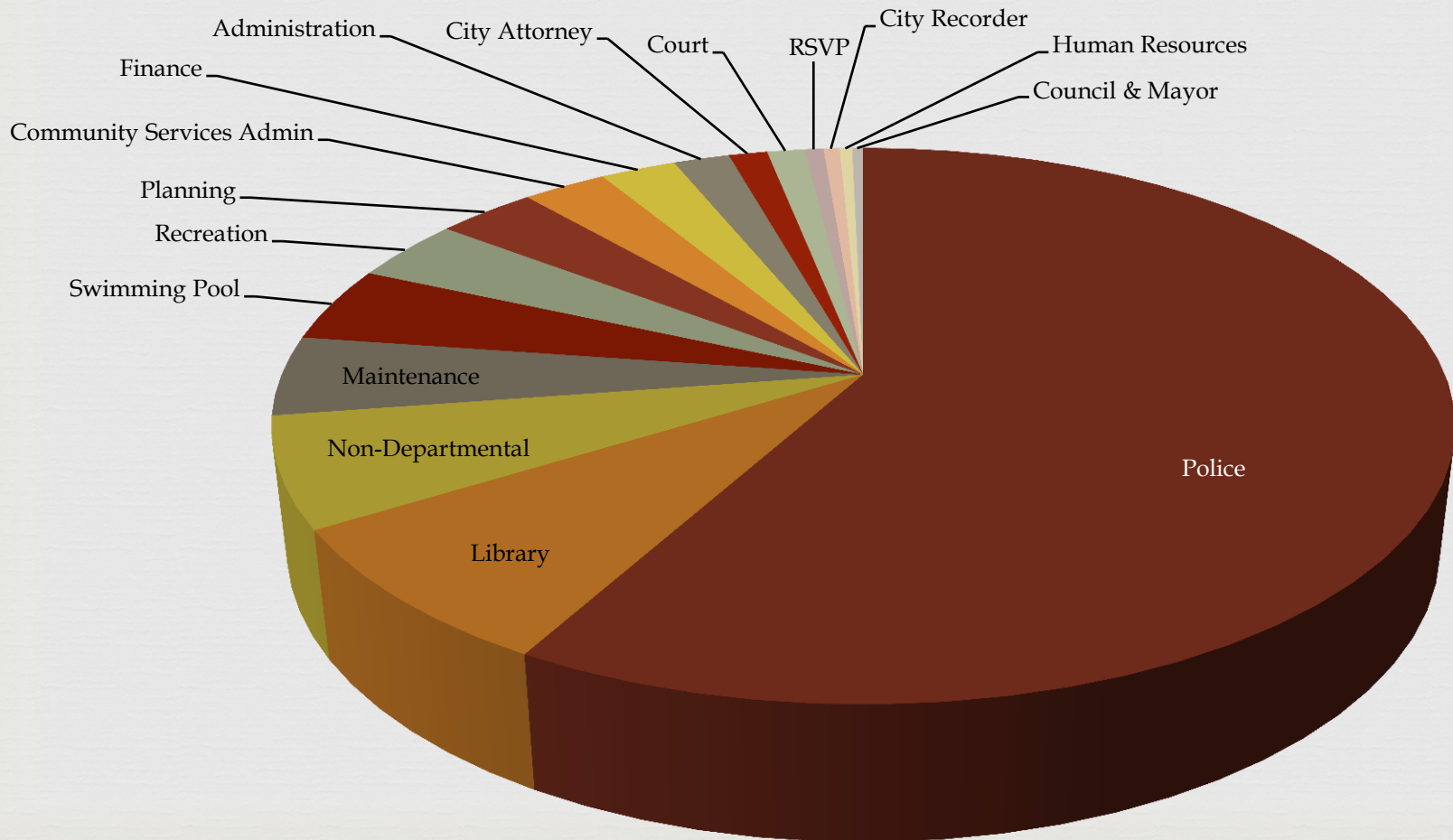


General Fund Expenditures by Department



General Fund Budget by Department	Budget 2013-14	
Police	\$ 6,534,462	59%
Library	913,486	8%
Non-Departmental	720,033	6%
Maintenance	520,121	5%
Swimming Pool	493,027	4%
Recreation	411,630	4%
Planning	364,566	3%
Community Services Admin	309,158	3%
Finance	278,060	2%
Administration	205,842	2%
City Attorney	141,785	1%
Court	138,469	1%
RSVP	68,582	1%
City Recorder	58,754	1%
Human Resources	46,339	-
Council & Mayor	40,465	-
Total	\$ 11,244,779	100%

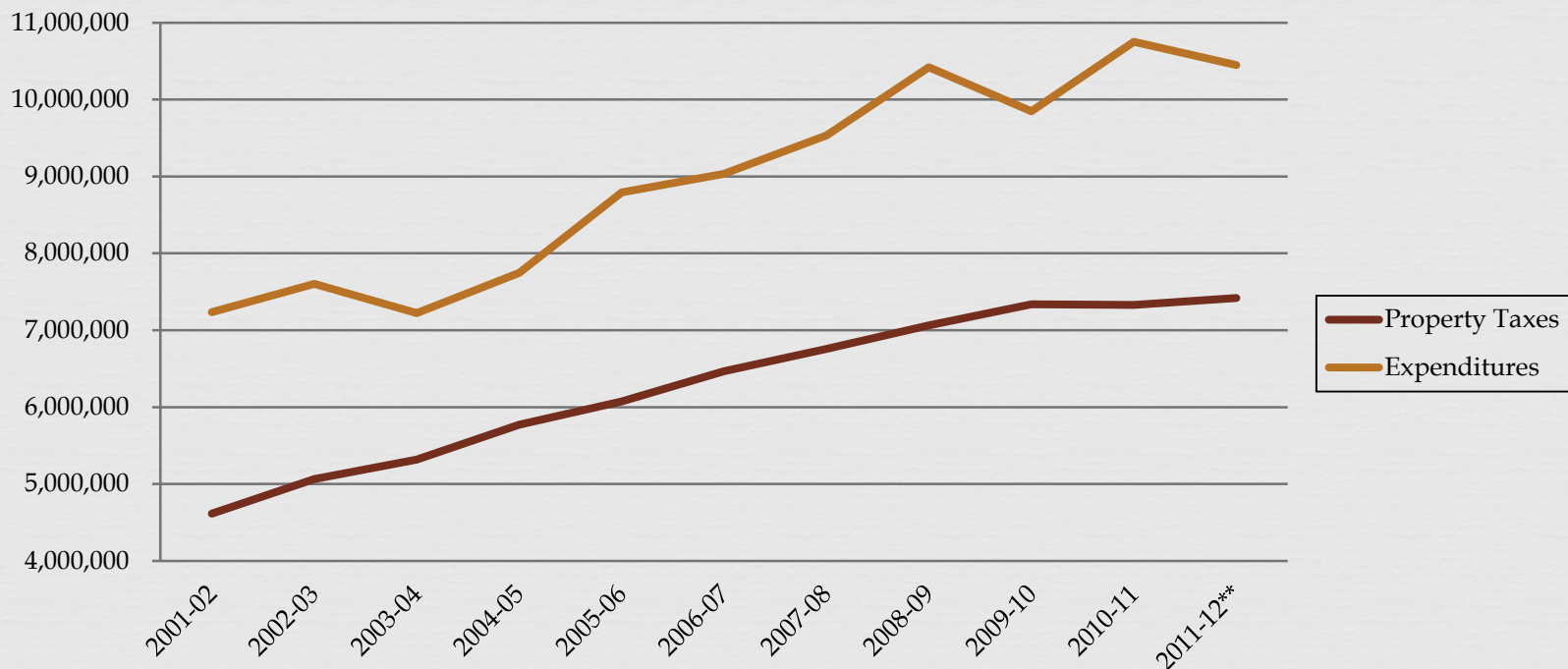
General Fund Expenditures by Department



Property Taxes don't pay for everything...



**General Fund
Property Tax vs. Expenditures**

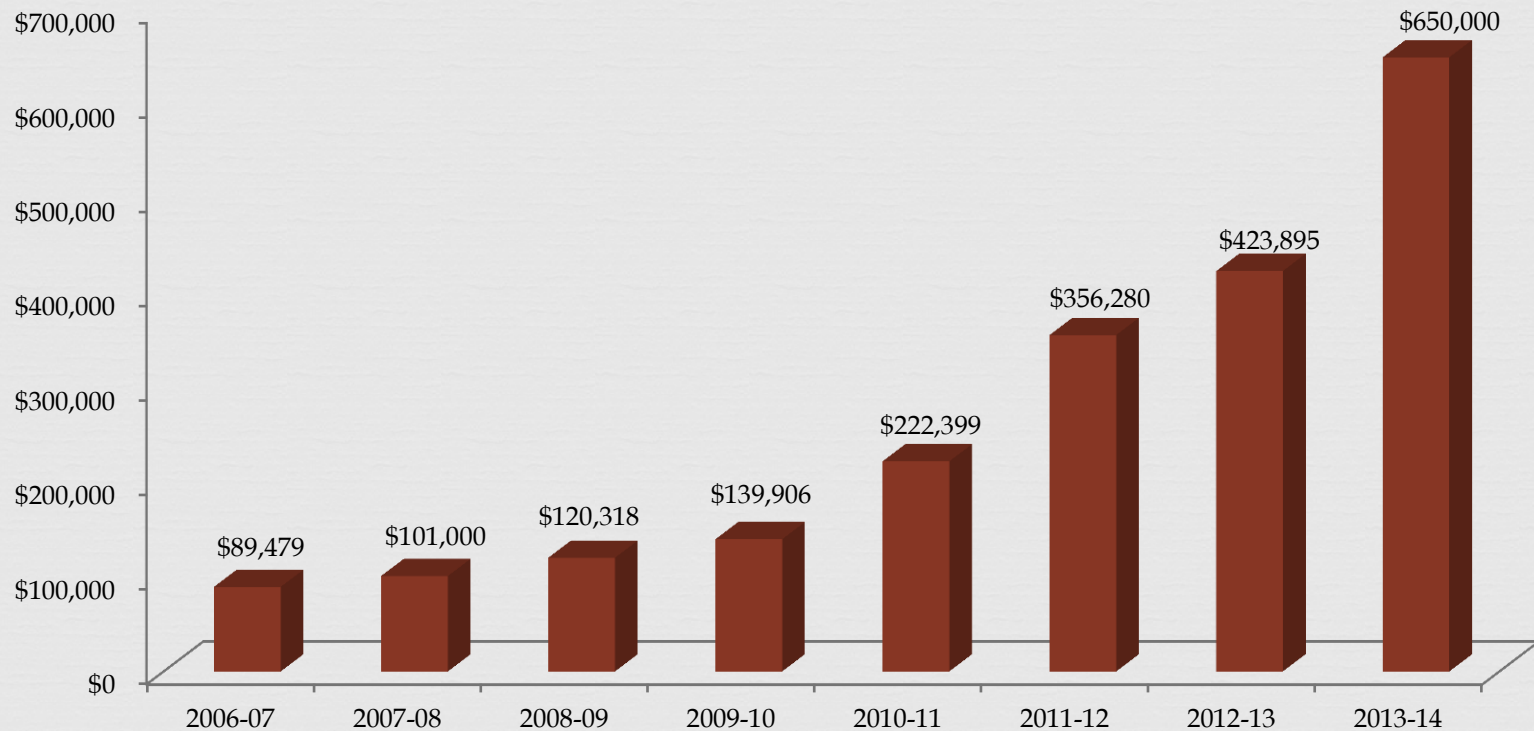


Challenges Ahead



- ❧ Continued flat and declining revenue
 - ❧ Primary revenue sources continue to be affected by economic conditions, property tax compression, and lack of new growth.
- ❧ Expenditures increasingly outpacing revenue
 - ❧ Health Insurance
 - ❧ PERS

Losses due to Compression



Recommended Budget



	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
	Estimated	Budget	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance	2,700,000	2,781,000	2,570,410	1,873,730	992,933	(87,328)
Revenue	11,125,000	10,334,189	10,230,847	10,435,464	10,644,173	10,857,057
General Fund ROW Charge		500,000	510,000	520,000	530,500	545,000
Business Loan Funds		200,000				
<i>Funds Available</i>	<i>13,825,000</i>	<i>13,815,189</i>	<i>13,311,257</i>	<i>12,829,194</i>	<i>12,167,606</i>	<i>11,314,729</i>
Expense (including GF Cuts)	(11,045,000)	(11,244,779)	(11,437,527)	(11,836,262)	(12,254,934)	(12,694,539)
Ending Fund Balance	2,780,000	2,570,410	1,873,730	992,933	(87,328)	(1,379,810)

