

PUBLIC NOTICE

CITY BUDGET COMMITTEE AND PUBLIC HEARING MONROE COMMUNITY LIBRARY 6PM MAY 31, 2018

1. **CALL TO ORDER:** Mayor Canter
2. **ROLL CALL:** City Administrator/Budget Officer Hohnbaum
3. **ELECTION OF OFFICERS:** Mayor Canter Presiding
 - 3.1. **Election of Budget Committee Chair:**
 - 3.2. **Election of Budget Committee Secretary:**
4. **PRESENTATION OF PROPOSED BUDGET:** Budget Officer Rick Hohnbaum
5. **PUBLIC HEARING:**

This is an opportunity for any members of the public to comment on or make proposals to the budget committee regarding the 2018-2019 City of Monroe Budget.
6. **REVIEW OF FUNDS:**

The proposed budget for the City of Monroe consists of 17 separate active funds plus one inactive fund.

 - A. Fund # 604 Master Utility Plan Fund-Inactive
 - B. Fund # 507 Parks System Development Charge Fund
 - C. Fund # 508 Sewer System Development Charge Fund
 - D. Fund # 509 Street System Development Charge Fund
 - E. Fund # 510 Storm System Development Charge Fund
 - F. Fund # 511 Water System Development Charge Fund
 - G. Fund # 300 Revenue Bond Fund
 - H. Fund # 302 General Obligation Bond
 - I. Fund #100 General Fund
 - J. Fund # 401 Building Reserve Fund
 - K. Fund # 402 Park Reserve Fund
 - L. Fund # 400 Equipment Reserve Fund
 - M. Fund # 603 Storm Water Fund
 - N. Fund # 201 Street Fund
 - O. Fund # 602 Sewer Fund
 - P. Fund # 404 Sewer Reserve Fund
 - Q. Fund # 601 Water Fund
 - R. Fund # 403 Water Reserve Fund
7. **REVIEW, DISCUSSION, QUESTIONS, DELIBERATION OF BUDGET COMMITTEE**
8. **BUDGET COMMITTEE ACTION:** (Adjourn/Recess/Adopt)
9. **ADJOURN:**

THE CITY OF MONROE IS AN EQUAL OPPORTUNITY EMPLOYER AND SERVICE PROVIDER

CITY OF MONROE

2018-2019 BUDGET COMMITTEE MEMBERSHIP

Rotating appointment list;

Class of 2020	Kathy Smith, Fred Cuthbertson, Dan Sheets
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Class of 2019	Elizabeth Hayler, Chuck Scholz
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Class of 2018	Bruce Hayler, John Dillard
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Citizen involvement To give the public ample opportunity to participate in the budgeting process, Local Budget Law requires that a budget officer be appointed and that a budget committee be formed that includes voters from the district. The budget officer draws together necessary information and prepares the proposed budget. The budget committee reviews and may revise the proposed budget before it is formally approved. After the budget committee approves the budget, the governing body publishes a summary of the budget and holds a public hearing, at which any person may appear for or against any item in the budget. These requirements encourage public participation in budget making. They also give public exposure to budgeted programs and fiscal policies before the governing body adopts the budget. Citizen involvement in the budget cycle varies from one community to another. It is up to each local government to prepare a budget that clearly outlines its fiscal policies for the patrons of the district. If a budget is clear and concise, taxpayers have a better understanding of what services their tax dollars are buying. Local governments may find citizen input informative and rewarding.

Oregon Budget Manual Oregon Department of Revenue

BUDGET CALENDAR 2018-2019

DEADLINE

<u>January 22, 2018</u>	Council Appoint Budget Officer
<u>January 22, 2018</u>	Council Adopt Budget Calendar
<u>April</u>	Staff prepare Budget
<u>April 23, 2018</u>	Council Appoint Budget Committee Members
<u>April 23, 2018</u>	Council adopt 2018-2019 fiscal year goals
<u>May 2, 2018</u>	Prepare notice of budget meeting, give to paper seven days before publication date
<u>May 9, 2018</u>	Publish in Tri-County Notice of Budget Committee meeting and possible uses of Shared Revenues; twice, 7 days apart, not more than 30 days or less than 5 days prior to the meeting day {May 9 & 16}
<u>May 9, 2018</u>	<u>Publish on web page</u>
<u>May 19, 2018</u>	Send out agenda, budget and budget message to all committee members (Council and lay citizens). Have available in office.
<u>May 31, 2018</u>	Budget Committee meeting held (may be more than one) with public hearing and budget message.
<u>June 7, 2018</u>	2 nd Budget Committee meeting if needed
<u>June 8, 2018</u>	Completed changes to budget from Budget Committee action.
<u>June 13, 2018</u>	Publish public hearing notices (shared revenue proposed use) and summary in paper, 5 to 30 days before public hearing.
<u>June 25, 2018</u>	Hold public hearings, adopt resolutions authorizing expenditures and taxes

From January 22, 2018 City Council Minutes

Adoption of 2018-2019 Budget Calendar

CA Hohnbaum stated that while the City is not required to adopt a Budget Calendar, the Oregon Department of Revenue recommends that the City does and he is requesting that the City Council adopt a Budget Calendar. CA Hohnbaum stated that it assists the public awareness and transparency during the budget process as well as supports the public involvement aspects of creating, approving and adopting the annual City Budget. Councilor Thayer moved to adopt the proposed Budget Calendar as presented. Councilor Canter seconded the motion. Ayes: All.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Monroe, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019 will be held at the Monroe Community Library, 380 North 5th, Highway 99W at Ash Street in Monroe, Oregon 97456. The meeting will take place on May 31, 2018 at 6PM.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 24 at Monroe City Hall 664 Commercial Street, Monroe, Oregon, between the hours of 8AM and 5PM. City Hall will be closed weekends and legal holidays including May 28.

Additional information will be available on the city website www.ci.monroe.or.us

FundName	Old Fund Number	New Fund Number
General Fund	100	100
Street Fund	201	201
Water Revenue Bond	300	300
GOB Phase II	302	302
Equipment Reserve Fund	202	400
Building Reserve Fund	401	401
Park Reserve Fund	402	402
Water Reserve Fund	403	403
Sewer Reserve Fund	404	404
Park System Development Fund	407	507
Sewer System Development Fund	408	508
Street System Development Fund	409	509
Storm System Development Fund	410	510
Water System Development Fund	411	511
Water Fund	601	601
Sewer Fund	602	602
Storm Fund	603	603
Master Utility Plan	604	604
Customer Deposit Fund	900	900

BUDGET: GENERAL FUND: REVENUE

The proposed General Fund budget includes \$19,000 more than the current budget for projected revenue. Being prudent with existing funds and expending less than proposed or authorized provides a healthier carryover figure to start the fiscal year especially when one considers the \$32,000 expended unbudgeted for the gas station property. We do receive estimates from the state regarding the state revenue sharing. Liquor sales are going up and cigarette sales are going down.

Line 8: Marijuana Revenue: There is a small amount budgeted revenue for the state sales tax on marijuana. The rules and administration of this special sales tax has been consistently changing. Currently if the city does not disallow the sale or processing of marijuana, we will continue to receive a small portion of the state marijuana tax receipts. The City of Monroe currently has no ordinances or rules regarding the sale of cannabis products outside of the state standards regarding distances from schools, so technically we have not disallowed the sale so we receive a small portion of funds.

Line 10: PPL Franchise: This increase is based upon the expected new franchise agreement which will be on the June and July council agenda **increasing the franchisee fee from 3.5% to 5%.**

Line 19: Engineering Fees: This is a pass-through for engineering fees paid to the City for the engineering expenses incurred by City engineering staff and city planning staff oversight of private development projects including required public improvements such as the street between Dollar General and Long Timber Brew Pub.

Line 29: Oregon by Design – RARE: The City in partnership with the Oregon Architecture Foundation, Oregon by Design, The Ford Family Foundation, the RARE Program, the City of Veneta and the City of Coburg MAY be the fiscal agent and potential location for a second RARE Participant. This will only happen if the revenue comes from outside of the City of Monroe so the “outside revenue” is listed as income. This Resource Assistance for Rural Environments (RARE) Participant would be tasked to be the Oregon By Design Vision Coordinator for all three cities IF it happens.

RESOURCES

GENERAL FUND 100

CITY OF MONROE

	Historical Data			BUDGET 2017-2018	RESOURCE DESCRIPTION	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual		First Preceding Year 2016-2017					
	Second Preceding Year 2015-2016	Actual						
1	138,791	198,112	225,000	1	Available Cash on Hand	225,000		1
2	1,711	1,861	2,000	2	Previously levied taxes estimated to be received	2,000		2
3	3,552	7,593	8,000	3	Interest	13,000		3
4				4				4
5				5	OTHER RESOURCES			5
6	8,967	9,339	9,500	6	Liquor Tax	9,500		6
7	598	999	800	7	Cigarette Tax	600		7
8				8	State Marijuana Tax Revenue	2,200		8
9	4,312	7,027	5,500	9	State Revenue Sharing	5,800		9
10	21,130	22,603	22,000	10	PP&L Franchise	31,500		10
11	3,629	3,753	3,000	11	Monroe Telephone	1,500		11
12	2,152	2,779	2,200	12	Republic Services	2,300		12
13	3,270	4,410	3,500	13	Legion Hall Rental	3,500		13
14	838	1,300	500	14	Library Rental	1,200		14
15	600	1,200	1,200	15	Old Library Lease			15
16	1,102	1,807	500	16	Miscellaneous	500		16
17	14,425	15,231	8,000	17	Court Revenue (Fines & Fees)	13,000		17
18	24	74	1,590	18	SDC Admin Fee	3,200		18
19		2,000	2,000	19	Engineering Fees	15,000		19
20	105	50	100	20	Licenses & Fees			20
21	1,000		0	21	DLCD - TA Grant (every other year)			21
22	1,615	5,305	4,000	22	Planning Fees	3,000		22
23	170	365	200	23	Lien Fee Searches	800		23
24	17,681		0	24	Reservoir Heights Park Project			24
25	0	0	45,000	25	Hull Grant for Legion Hall			25
26	200		3,000	26	Monroe Fest			26
27				27	Willamette Valley Vistor's Association Grant			27
28			13,000	28	RARE Funding Grants	17,000		28
29				29	Oregon By Design - RARE	23,500		29
30				30	Comp Plan Grants			30
31				31	South Benton Recreation Alliance Grant	2,000		31
32				32	SBCCE grant			32
33			75,000	33	State Parks Grant	75,000		33
34	225,873	285,808	435,590	34	Total resources, except taxes to be levied	451,100	0	0
35			117,910	35	Taxes necessary to balance	121,447		35
36	104,850	112,213		36	Taxes collected in year levied			36
37	330,723	398,021	553,500	37	TOTAL RESOURCES	572,547	0	0

BUDGET: GENERAL FUND: EXPENDITURES

Last year the proposed budget separated out parks and library as sub-funds within the General Fund. This year the proposed budget maintains that same proposed format and it adds a sub-fund for the Legion Hall. This will increase the accountability and transparency of our expenditures for this critical community facility.

Personnel Services: Line 5: At the request by the Personnel and Finance Committee a new position (and thus a new line item) was added to this fund. This proposed new position is funded the same as the Finance Officer and City Administrator (33% in water, sewer, 34% general fund).

Personnel Services: Line 8: Workers Compensation: This is a personnel expense not a materials and services expense so it is receiving its own line in every fund where we have significant personnel costs.

Personnel Services: Line 9: Health Insurance: This amount has almost doubled from the existing fiscal year with the increase cost of an employee (33%) and the proposed new policy of the city funding 50% of medical insurance coverage for dependents of employees.

Materials and Services: Line 14: Planner Contract: The City has entered into an intergovernmental agreement with Benton County, Philomath and Adair Village for a full-time planner who will be a county employee assigned to Philomath two days a week, Adair Village one day a week, Monroe one day a week and in the county offices one day a week. This will greatly enhance the joint planning and permitting of development for all parties involved.

Materials and Services: Lines 17 and 18: RARE: This is for the payment of RARE participants for which the City may have two IF Oregon By Design gets the funding to pay for the second position.

Materials and Services: Line 47: Monroe Fest: This expenditure includes the \$5,000 grant already received for a new annual Monroe Festival Event next year which is yet to be named.

GENERAL FUND 100

CITY OF MONROE

Line Item	Historical Data			Budget 2017-2018	REQUIREMENTS FOR: ADMINISTRATION	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016					
1					PERSONNEL SERVICES			1
2	12,281	14,149		9,950	Finance Officer	15,500		2
3	13,283	15,816		21,500	COO/City Administrator	24,500		3
4					Community Development Coord	2,600		4
5					Administrative Assistant	7,600		5
6	944	1,101		2,400	PERS	3,025		6
7	1,878	3,109		3,100	Payroll Taxes	3,200		7
8					Workers Compensation	500		8
9	3,015	3,199		6,200	Health Insurance	11,618		9
10	31,401	37,374		43,150	Total Personnel Services	68,543		10
11	0.5	0.5		0.6	Total Full-Time Equivalent (FTE)	1.12		11
12					MATERIALS & SERVICES			12
13	27,472	28,296		33,000	Sheriff Contract (9-3/4 hrs./week)	33,000		13
14					Planner Contract	17,000		14
15					Postage	500		15
16	1,350	1,200		2,400	Judge	1,200		16
17					Resource Assistance for Rural Environments-RARE	23,500		17
18					Oregon By Design RARE	23,500		18
19					Dues	2,000		19
20	1,711	1,904		2,500	Education & Travel	5,000		20
21	212	727		1,500	Education and Training City Council	1,500		21
22					Education and Training Planning Commission	1,500		22
23					Committees and Commission	2,000		23
24	0			400	Election	500		24
25	204	408		2,500	Advertisement	750		25
26	1,047	1,021		1,200	Telephone	1,300		26
27	1,899	2,435		2,500	Electric (city hall)	2,500		27
28	7,320	8,964		5,000	Legion Hall Expense			28
29	5,268	4,543		6,000	General Liability and Auto	2,400		29
30	0			300	Bond			30
31	258	2,898		3,500	Attorney Fees	12,000		31
32	4,851	4,026		5,000	Audit & File Fees	4,500		32
33	38	299		2,500	Engineering Fees	15,000		33
34	803			500	Collection Services	500		34
35		425		2,500	Professional Services	5,000		35
36	58	2,500		7,500	Beautification/Main Street	10,000		36
37	0			1,100	Archive Records Destruction	1,000		37
38	(2)			1,000	Office Equipment Repair & Maintenance	1,000		38
39	239	1,480		2,000	Operating Supplies	2,500		39
40	380	3,309		2,500	Computer	4,500		40
41					On Line Bill Pay	1,500		41
42	2,420	2,996		3,000	City Hall Heating Propane	3,500		42
43	994	2,397		3,000	Building Repairs and Maintenance	6,000		43
44	976	671		1,200	Court Expenses	1,000		44
45	0			200	Mat/Carpet Cleaning	250		45
46	0	30		200	Bail Refund	250		46
47	392			3,000	Monroe Fest	10,000		47
48		2,663		1,000	Planning Expenses	1,500		48
49	627	816		1,000	Expenses not covered elsewhere	2,500		49
50	58,517	74,008		127,000	TOTAL MATERIALS & SERVICES	200,650		50

EXPENDITURES: GENERAL FUND: CAPITAL OUTLAY: PARKS: LIBRARY

Capital Outlay: Line 2: Upgrading computer hardware is an organizational priority as listed in the adopted goals.

Parks: Line 22: .08 of employee

Parks: Capital Outlay: Line 37: If the City received the \$75,000 grant (revenue is included on the general fund) then the \$75,000 would be expended from this line item. The proposed budget for the project is actually \$109,000 with donated services, supplies, city staff time and city funds. This expenditure includes the grant funds plus \$5,000 of city funds.

Library: Line 49: .10 of an employee

Library: Line 55: Insurance: This is a new line recognizing the actual cost for the insurance for the city owned library building.

REQUIREMENTS SUMMARY
GENERAL FUND 100

CITY OF MONROE

	Historical Data			Budget 2017-2018	REQUIREMENTS FOR: ADMINISTRATION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016					
1					CAPITAL OUTLAY			1
2				5,000	Computers/office equipment	5,000		2
3				45,000	Legion Hall (Hull Grant)			3
4					Gas Station Purchase			4
5					Old Library remodel			5
6				50,000	Total Capital Outlay	5,000	0	0
7	89,918	111,382		220,150	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	274,193	0	0
					REQUIREMENTS FOR: PARKS			
					PERSONNEL SERVICES			
13				3,500	Public Works Superintendent	3,050		13
14	2,156	2,846		2,000	Public Works Assistant	1,200		14
15	652	688						15
16				500	PERS	200		16
17	89	225		700	Payroll Taxes	350		17
18	231	150			Workers Compensation Insurance	350		18
19				500	Insurance	550		19
20	422	422		7,200	Total Personnel Services	5,700	0	20
21	3,550	4,331		0.2	Total Full-Time Equivalent (FTE)	0.08	0	21
22	0.1	0.1			MATERIALS & SERVICES			22
23				3,000	Park Operating Supplies	2,500		23
24	4,948	5,789		1,700	Temporary restroom rental	1,000		24
25				500	Fuel and Oil	400		25
26		317			Trail Maintenance and Operations	500		26
27				500	Monroe Cemetery Support			27
28				1,000	Youth Summer Program Support	1,000		28
29				1,000	Light Parade Event Support	500		29
30					Insurance	15		30
31				1,500	Park Equipment Repair and Maintenance	1,000		31
32	0	0		9,200	Total Material & Services	6,915	0	32
33	4,948	6,106			CAPITAL OUTLAY			33
34				1,500	Parks equipment	1,500		34
35	0	0		500	Park ball field improvement	500		35
36	404			85,000	City Park Restroom and Accessibility Project	80,000		36
37				1,100	Reservoir Height Park improvement	1,000		37
38	13,571			88,100	Total Capital Outlay	83,000	0	38
39	13,974	0		104,500	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	95,615	0	39
40	22,472	10,437			PERSONNEL SERVICES			40
					LIBRARY			
					PERSONNEL SERVICES			
45				3,100	Library Janitor	3,000		45
46	2,928	2,695		300	Payroll Taxes	200		46
47	229	2,695		3,400	Total Personnel Services	3,200	0	47
48	3,157	0.01		0.1	Total Full-Time Equivalent (FTE)	0.10		48
49	0.01	0.01			MATERIALS & SERVICES			49
50				8,000	Library Electric	6,000		50
51	6,972	7,395		0	Library Janitorial			51
52	0	442		600	Library Propane	600		52
53	246	288		600	Library Alarm Monitoring	500		53
54	216	3,707		5,400	Library Repairs & Maintenance	2,480		54
55	1,262	11,832		14,600	Total Material & Services	12,580	0	55
56	8,696	14,527		18,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	15,780	0	56
57	11,854							57
58								58

GENERAL FUND: LEGION HALL: TRANSFERS: CONTINGENCY: UNALLOCATED FUNDS

Legion Hall: This is a new sub-section of the General Fund not in any previous budget document.

Line 6: Personnel .03 Employee

Line 16: Legion Hall Grant: This is actually a bequest from Margaret Hull. These funds will pay for a new stove and a commercial grade stove hood with fire suppression. We believe the existing stove was actually purchased by Mrs. Hull in the early 1970's.

NOT ALOCATED FUNDS-Not allocated to any organizational unit or program

Transfers: Lines 19, 20, 21: Setting funds aside for savings and major projects. It is a decrease in transfers from last year mostly due to the projects and staff we are funding throughout the general fund especially related to the Legion Hall and Library.

Line 25-Contingency fund. These are funds that by council vote can be reassigned within the general fund if needed throughout the year. It would take a council vote and a resolution to transfer these funds outside of the general fund but can be done by council action with some limitations. IN the 2017-2018 fiscal year the council will by motion transfer \$32,000 for the purchase of the gas station property.

Line 30-Unappropriated Funds-Assigning funds designated to start next fiscal year.

**REQUIREMENTS SUMMARY
GENERAL FUND**

CITY OF MONROE

Line Item	Historical Data			REQUIREMENTS FOR LEGION HALL	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Budget 2017-2018				
1				PERSONNEL SERVICES			1
2				Legion Hall Janitorial	1,000		2
3				Legion Hall Payroll Taxes	20		3
4							4
5				Total Personnel Services	1,020		5
6				Total Full-Time Equivalent (FTE)	0.03		6
7				MATERIALS AND SERVICES			7
8				Insurance	650		8
9				Electricity	7,100		9
10				Cleaning Supplies and Paper Products	750		10
11				Maintenance	1,500		11
12				Building Improvements	5,000		12
13				Total Materials and Services	15,000		13
14				CAPITAL OUTLAY			14
15				Legion Hall (Hull Grant)	35,000		15
16				Total Capital Outlay	35,000		16
17							17
18				ORGANIZATIONAL UNIT/ACTIVITY TOTAL	51,020		18

Line Item	Historical Data			REQUIREMENTS DESCRIPTION ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017	Budget 2017-2018				
	Second Preceding Year 2015-2016						
19	7,000	7,000	10,000	Transfer to Building Reserve Fund	5,000		19
20	5,000	5,000	10,000	Transfer to Equipment Reserve Fund	5,000		20
21			5,000	Transfer to Parks Reserve Fund	5,000		21
22							22
23							23
24	12,000	12,000	25,000	TOTAL INTERFUND TRANSFERS	15,000		24
25			85,850	OPERATING CONTINGENCY	20,939		25
26				Total Requirements NOT ALLOCATED	35,939		26
27	156,244	146,121	367,650	TOTAL REQUIREMENTS ALLOCATED	436,608		27
28				Reserved for future expenditure			28
29	193,987	198,112		Ending balance (prior years)			29
30			100,000	UNAPPROPRIATED ENDING FUND BALANCE	100,000		30
31	330,231	344,233	467,650	TOTAL REQUIREMENTS	572,547		31

STREET FUND #201

Street Fund Revenue: The City is required to have a separate Street Fund due to the revenue that we receive from the state gas tax funds. The ability to track and monitor all expenditures related to the state funds that we receive is critical in order to continue receiving them.

Street Fund Revenue: Line 4: Transit Tax: A new state-wide transit tax means that the city employees will have an additional withholding (less take-home pay) and that the City itself will receive additional funding for transportation related expenses.

Street Fund Revenue: Line 6: SCA Grant: The City has been awarded a grant from the ODOT Small City Allotment Grant Program for \$50,000 for the purpose of resurfacing Main Street. This grant is also funded from gas tax funds to assist cities in street repair and overlays.

Street Fund Revenue: Line 9: Engineering Fees: This line item is to receive reimbursed funds from developers who pay for the City Engineer to oversee projects that they are doing which must meet City standards. I do anticipate this will occur this next year with the Red Hills, Pacific Addition, Dollar General and Long Timber Brew Pub Projects. However, this revenue does not provide any net gain for the city as it is a pass through for the expenditures that the City makes to pay for the engineer.

2018-2019 STREET FUND BUDGET

RESOURCES

STREET FUND 201

CITY OF MONROE

	Historical Data			Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
	Actual		Budget 2017-2018				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1	80,172	60,550	85,000	1 Beginning Cash Balance	87,000		1
2				2			2
3	35,261	37,151	37,000	3 State Highway Taxes	37,500		3
4				4 Transit Tax	14,000		4
5	68,500			5 ODOT Pedestrian Crossing Grant			5
6			50,000	6 Small City Allotment Grant (SCA)	50,000		6
7		8,230		7 Miscellaneous			7
8				8			8
9		785		9 Engineering Fees			9
10				10			10
11	183,933	106,716	172,000	11 Total resources, except taxes to be levied	188,500	0	11
12				12 Taxes estimated to be received			12
13				13 Taxes collected in year levied			13
14	183,933	106,716	172,000	14 TOTAL RESOURCES	188,500	0	14

STREET FUND EXPENDITURES

Street Fund Expenditure: Line 6: Workers Compensation: In the 2018-2019 budget all the workers compensation expenditures are personnel expenditures and not materials and services as traditionally done in the Monroe budgets.

Street Fund Expenditure: Materials and Services: Line 19-This proposed budget designate funds specifically for the dust control typically done through an intergovernmental agreement with Benton County.

Street Fund Expenditure: Materials and Services: Line 19-During this current fiscal year the City received in insurance check reimbursing the expenses for the entrance sign that was destroyed in a motor vehicle accident. These FUNDS have been expended and this project is mostly completed and so there are no funds designated from the insurance check for the proposed budget year.

Street Fund Expenditure: Capital Outlay: Line 26-The City was awarded the Small City Allotment Grant (SCA) this is where the expenditure would get coded for payment.

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
STREET DEPARTMENT

		Historical Data			REQUIREMENTS DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
		Actual	First Preceding Year 2016-2017	Budget 2017-2018				
Second Preceding Year 2015-2016								
1	2,800	2,846	3,100	PERSONNEL SERVICES	3,050			
2	384	688	850	1 Public Works Superintendent Extraordinaire			1	
3				2 Public Works Assistant	1,200		2	
4	220	318	400	3			3	
5	208	184	250	4 Payroll Taxes	425		4	
6				5 PERS Retirement	275		5	
7	430	448	500	6 Workers Compensation	100		6	
8	4,042	4,484	5,100	7 Health Insurance	975		7	
9				8 TOTAL PERSONNEL SERVICES	6,025	0	0	
10			0.10	9 Total Full-Time Equivalent (FTE)	0.08		9	
11	4,134	5,299	5,350	MATERIALS & SERVICES			10	
12	39	141	500	11 Repairs and Maintenance System	5,000		11	
13	9,109	12,109	10,000	12 Operating Supplies	2,000		12	
14	127	142	250	13 Street Lights	9,500		13	
15	90	276	100	14 Equipment Repair and Maintenance	500		14	
16	537	153	600	15 Misc.	100		15	
17	195	149	500	16 Liability and Auto Insurance	950		16	
18		420	1,000	17 Vehicle Operation and Maintenance	750		17	
19			4,000	18 Engineering	4,000		18	
20			8,230	19 Dust Control Program	4,000		19	
21	19,515	23,173	30,530	20 Sign Replacement Insurance			20	
22				21 TOTAL MATERIALS & SERVICES	26,800	0	0	
23		669		CAPITAL OUTLAY			22	
24			86,370	23 Equipment			23	
25	104,858			24 System Construction	105,675		24	
26			50,000	25 Pedestrian Crossing			25	
27	104,858	669	136,370	26 Small City Allotment Grant Project	50,000		26	
28	128,415	28,326	172,000	27 TOTAL CAPITAL OUTLAY	155,675	0	0	
				28 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	188,500	0	0	

EQUIPMENT RESERVE FUND #400 (Formerly Fund #202)

Equipment Reserve Fund: Line 17: Expenditure: There is a need to set funds in reserve to afford replacement of significant equipment needs in the future. During the 2017-2018 year the City expended \$43,444.16 from this fund for the new public works pickup and the street sweeper attachment arm for the backhoe.

Equipment Reserve Fund: Line 18: Expenditure: There is one known major equipment expense being proposed and that is for a new copier for city hall.

FORM LB-11

This fund is authorized and established by Resolution 17-05 on June 26, 2017 for the specific purpose of reserving funds for major equipment purchases including vehicles and heavy machinery.

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abo Date can not be more than 10 years after establishment.

Review Year: 2027

Equipment Reserve Fund

City of Monroe

Fund #400 (Formerly Fund #202)

1	Historical Data			Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual		2018					
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
2	2,295	23,795	39,000	2	Cash on hand	41,851		1
3	16,500	16,500	15,000	3	Transfer in from Sewer Fund	5,000		2
4			15,000	4	Transfer in from Water Fund	5,000		3
5	5,000	5,000	10,000	5	Transfer in from General Fund	5,000		4
6				6	Interest			5
7				7				6
8				8				7
9				9				8
10				10				9
11	23,795	45,295	79,000	11	Total Resources, except taxes to be levied	56,851	0	10
12				12	Taxes estimated to be received			11
13				13	Taxes collected in year levied			12
14	23,795	45,295	79,000	14	TOTAL RESOURCES	56,851	0	0
15				15	REQUIREMENTS			
16				16	Org. Unit or Prog. & Activity			
17	0	3,578	79,000	17	Public Works	51,851		16
18				18	Administration	5,000		17
19				19				18
20				20				19
21				21				20
22				22				21
23				23				22
24				24				23
25				25				24
26	2,295	23,795		26	Ending balance (prior years)			25
27				27	UNAPPROPRIATED ENDING FUND BALANCE			26
28	2,295	3,578	79,000	28	TOTAL REQUIREMENTS	56,851	0	0

WATER REVENUE BOND FUND #300

No changes. This fund is a separate standalone fund to receive revenue (transfer in from Water Fund) and pay the bond (loan). The City has a long standing debt for this fund of annual payments of \$30,193 at 4.5% until 2049.

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:
 Revenue Bonds or
 General Obligation Bonds

CITY OF MONROE

Phase II Water Revenue Bonds

Fund #300

	Historical Data			Budget 2017-2018	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016					
1					RESOURCES			1
2	30,219	30,226	30,200	30,200	Beginning Cash on Hand	30,233		2
3	30,200	30,200	30,200	30,200	Transfer from Water Fund	30,200		3
4								4
5								5
6								6
7								7
8	60,419	60,426	60,400	60,400	Total Resources, Except Taxes to be Levied	60,433	0	8
9								9
10								10
11	60,419	60,426	60,400	60,400	TOTAL RESOURCES	60,433	0	11
12					REQUIREMENTS			12
13	6,765	7,069	7,069	7,069	Bond Principal Payments			13
14					Bond Issue			14
15					Water Bond	7,387		15
16	6,765	7,069	7,069	7,069	Total Principal	7,387	0	16
17					Bond Interest Payments			17
18	23,428	23,124	23,124	23,124	Bond Issue			18
19					Water Bond	22,806		19
20								20
21	23,428	23,124	23,124	23,124	Total Interest	22,806	0	21
22					Unappropriated Balance for Following Year By			22
23					Bond Issue			23
24					Projected Payment Date			24
25								25
26					Ending balance (prior years)			26
27			30,207	30,207	Total Unappropriated Ending Fund Balance	30,240		27
28	30,226				Loan Repayment to _____ Fund			28
29					Tax Credit Bond Reserve			29
30	60,419	30,193	60,400	60,400	TOTAL REQUIREMENTS	60,433	0	30

2010 GENERAL OBLIGATION AND REFUNDING BOND FUND #302

No major change. This is a pass through fund dedicated to receive property tax dollars to make annual payments until 2029.

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:
 Revenue Bonds or
 General Obligation Bonds

CITY OF MONROE

2010 GENERAL OBLIGATION AND REFUNDING BOND

Fund #302

	Historical Data		Budget 2017-2018	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1				RESOURCES			1
2	3,010	1,618	1,500	Beginning Cash on Hand	400		2
3			2,000	Previously Levied Taxes to be Received			3
4							4
5							5
6							6
7							7
8	3,010	1,618	3,500	Total Resources, Except Taxes to be Levied	400	0	8
9			110,455	Taxes Estimated to be Received *	116,580		9
10	109,701	112,455		Taxes Collected in Year Levied			10
11	112,711	114,073	113,955	TOTAL RESOURCES	116,980	0	11
12				REQUIREMENTS			12
13	45,000	50,000	50,000	Bond Principal Payments			13
14	400	400		Bond Issue	55,000		14
15				2010 GO Bond			15
16	45,400	50,400	50,000	admin and agent fees			16
17				Budgeted Payment Date			17
18	32,846	31,778	31,778	12/01/2018			18
19	32,847	31,777	31,778	6/01/2019			19
20							20
21	65,693	63,555	63,555	Total Principal	55,000	0	21
22				Bond Interest Payments			22
23				Bond Issue			23
24				2010 GO Bond			24
25				2010 GO Bond			25
26	1,618	1,618		Total Interest	61,180	0	26
27				Unappropriated Balance for Following Year By			27
28				Bond Issue			28
29				Projected Payment Date			29
30	112,711	115,573	113,555	TOTAL REQUIREMENTS	116,980	0	30

BUILDING RESERVE FUND #401

No changes other than decreasing the amount of revenue transferred in from the General Fund on Line 3.

LB-11

This fund is authorized and established by Resolution 2017-06 adopted on June 26, 2017 for the specific purpose of creating a reserve fund for future building construction, repair and remodeling of city owned structures.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2027

Building Reserve Fund

CITY OF MONROE

Fund #401

	Historical Data			Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017						
1					RESOURCES			1
2	457	7,457	14,457		Cash on hand	23,461		2
3	7,000	7,000	10,000		Transfer in from General Fund	5,000		3
4					Interest			4
5	7,457	14,457	24,457		Total Resources, except taxes to be levied	28,461	0	5
6					Taxes estimated to be received			6
7					Taxes collected in year levied			7
8	7,457	14,457	24,457		TOTAL RESOURCES	28,461	0	8

		REQUIREMENTS	
	Org. Unit or Prog. & Activity	Object Classification	Detail
9	0	Public Works	Building Improvements
10		Capital Outlay	
11	7,457	Ending balance (prior years)	
12		UNAPPROPRIATED ENDING FUND BALANCE	
13	7,457	TOTAL REQUIREMENTS	28,461

PARKS RESERVE FUND #402

This fund did not have a revenue source until the 2017-2018 Budget. That adopted budget created a transfer line item from the General Fund. It is a policy decision for the Council who at their June 2017 Council meeting adopted Resolution #2017-07 and created the extension of this fund. There re no changes proposed for 2018-2019 proposed budget than what was adopted for he 2017-2018 Budget.

RESERVE FUND
Fund #402
RESOURCES AND REQUIREMENTS

LB-11
This fund is authorized and established by Resolution 2017-07 adopted by council action on June 26, 2017 for the specific purpose for future capital projects in the City owned park properties.

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2027

PARKS RESERVE FUND **CITY OF MONROE**

	Historical Data			Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Budget 2017-2018					
1	4,188	4,188	203	1	Cash on hand	5,203		1
2			5,000	2	Transfer in General Fund Parks	5,000		2
3				3				3
4	4,188	4,188	5,203	4	Total Resources, except taxes to be levied	10,203	0	4
5				5	Taxes estimated to be received			5
6				6	Taxes collected in year levied			6
7	4,188	4,188	5,203	7	TOTAL RESOURCES	10,203	0	7
REQUIREMENTS								
					Object Classification			
8	0	3,985	5,203	8	Capital Outlay	10,203		8
9				9	System Improvements			9
10	4,188	4,188		10	Ending balance (prior years)			10
11				11	UNAPPROPRIATED ENDING FUND BALANCE			11
12	4,188	3,985	5,203	12	TOTAL REQUIREMENTS	10,203	0	12

WATER RESERVE FUND #403

Water Reserve Fund: Revenue Line 4: IFA Technical Assistance Grant for Water Master Plan: The City has been awarded a \$20,000 grant from Oregon Biz Infrastructure Finance Authority for the purpose of funding about half the projected cost for a Water System Master Plan.

Water Reserve Fund Expenditure: Line 13: Non-specified water system improvement projects yet to be determined by the PWS.

Water Reserve Fund Expenditure: Line 14: Funding for the water source project that the City Administrator is currently working on which has been established by council action as a number one priority for the municipal organization. This will involve permitting, licensing, water rights, negotiations, legal and perhaps drilling.

Water Reserve Fund Expenditure: Line 15: The City needs a Water System Master Plan completed and while grants are available for up to \$20,000, it will be a bided project that could cost in the \$40,000 range.

2
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Water Reserve Fund Expenditure: Line 16: This is a City Administrator recommendation for which an estimated cost was provided by the PWS. It is my recommendation that every year we fund one additional generator or one additional emergency preparedness equipment for the city.

Water Reserve Fund Expenditure: Line 17: Wonder Wear Software: The City does not currently have any technical support or updates to the software program at the water treatment plant. If it crashed, we would not be operational or repairable. The City Administrator is recommending that this be addressed. The PWS provided the recommended software and cost including installation.

Fund Health-*The water operations fund is not self-supporting and thus it is not creating enough revenue to provide the level of service which I am recommending that the City provide. The amount of transfer for revenue to support this reserve fund is significantly less (\$13,000 2017-2018 and \$5,000 2018-2019) due to the condition of the water operations fund. As proposed, a majority of this reserve fund will be expended during the 2018-2019 fiscal year leaving very limited funds in for water reserve for the following the fiscal years.*

**FORM
LB-11**

2018-2019 CITY OF MONROE BUDGET

**RESERVE FUND
RESOURCES AND REQUIREMENTS
WATER RESERVE FUND**

This fund is authorized and established by Resolution 2017-08 on June 28, 2017 for the specific purpose of funding capital improvement water system projects in the current and future years.

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2027

CITY OF MONROE

Fund #403

	Historical Data		Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual	2016-2017					
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1	36,531	49,481	62,481	1	73,481		1
2	12,950	13,000	13,000	2	5,000		2
3				3			3
4				4	20,000		4
5				5			5
6				6			6
7				7			7
8				8			8
9	49,481	62,481	75,481	9	98,481	0	9
10				10			10
11				11			11
12	49,481	62,481	75,481	12	98,481	0	12

	REQUIREMENTS		Org. Unit or Prog. & Activity	Object Classification	Detail
	Ending balance (prior years)	UNAPPROPRIATED ENDING FUND BALANCE			
13	0	45,481	Water	Capital Outlay	System Construction
14		15,000	Water	Capital Outlay	Water Source Project
15		15,000	Water	Capital Outlay	Water System Master Plan
16			Water	Capital Outlay	WTP Generator
17			Water	Capital Outlay	Wonder Wear Software
18					
19					
20					
21	49,481	49,481	Ending balance (prior years)		
22			UNAPPROPRIATED ENDING FUND BALANCE		
23	49,481	75,481	TOTAL REQUIREMENTS		

SEWER RESERVE FUND #404

The history of this fund has included significant revenues which were paybacks from the water fund to whom it had borrowed money to. The loan to water has been reimbursed so there is less revenue flowing into this fund.

Sewer Reserve Fund Expenditure: Line 17: Public works staff has been working on repairing and replacing wastewater lines where they are aware of needed repairs. The allocated funds for this line item is for undefined wastewater projects which the PWS can determine based upon his priorities.

Sewer Reserve Fund Expenditure: Line 18: The City had a Wastewater Master Plan completed in 2015. However, the lines of the sewer collection system have not been televised. The City has a significant I & I Problem. Inflow and Infiltration may sound like a military term but it is about water entering our collection system and requiring our pumping and treatment system to process all this additional flow. Hours after a hard rain, there has been up to about a 60% increase of sewer flow. Staff questions the need to increase the size of the pump at the river if we gained the upper hand in fixing the I & I. I & I is something cities spend a lot of time and resources on and never are satisfied that they are able to find and fix the leaks. There is a break-even point or acceptance point when you have extended all reasonable sources and there are still I & I issues. However the first step is to get the system televised and analyzed to determine the amount and location of leaking lines in order to start addressing the issues. This proposed budget includes funding for that purpose.

FORM LB-11

This fund is authorized and established by Resolution 2017-09 on June 26, 2017 for the specific purpose of funding capital improvement sewer/wastewater projects in the current year and future fiscal years.

**RESERVE FUND
SEWER RESERVE FUND**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2017

CITY OF MONROE

Fund # 404

	Historical Data			Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED by BUDGET OFFICER	APPROVED by BUDGET COMMITTEE	ADOPTED by CITY COUNCIL
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018					
1					RESOURCES			
2	50,554	5,554	78,684		Cash on hand	88,684		
3	10,400	10,400			Transfer in from Water Fund			
4	4,600	4,600	10,000		Transfer in from Sewer Fund	10,000		
5		58,130			Transfer in from Master Utility Plan			
6								
7								
8								
9								
10	65,554	78,684	88,684		Total Resources, except taxes to be levied	98,684	0	0
11					Taxes estimated to be received			
12					Taxes collected in year levied			
13	65,554	78,684	88,684		TOTAL RESOURCES	98,684	0	0
14					REQUIREMENTS			
15					Org. Unit or Prog. & Activity			
16	60,000				MUP			
17			78,684		Sewer	83,684		
18			10,000		Sewer	15,000		
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29	5,554	5,554			Ending balance (prior years)			
30					UNAPPROPRIATED ENDING FUND BALANCE			
31	65,554	5,554	88,684		TOTAL REQUIREMENTS	98,684	0	0

Parks System Development Charge Fund # 507 (Formerly Fund 407)
Sewer System Development Charge Fund #508 (Formerly Fund 408)
Street System Development Charge Fund #509 (Formerly Fund 409)
Storm System Development Charge Fund #510 (Formerly Fund 410)
Water System Development Charge Fund #511 (Formerly Fund 411)

No changes. Each of these funds are budgeted with the projection of receiving five building permits (equivalent dwelling units) during the 2018-2019 fiscal year. Existing funds in the SDC's (system development charge) designated accounts can only be spent on capital projects outlined in the master plan that created the SDC and planning documents. The Water System Development Charge Fund would be the first additional resource to fund the Water Master Plan document.

In the Water, Waste Water, Street and Storm Water is a \$5,000 expenditure for the Riverside District Development Plan. The City is applying for a \$160,000 Transportation Growth Management Grant from the Oregon Department of Transportation and the Oregon Department of Land Conservation and Development which requires some matching funds. The recent community visioning includes the conceptual development of the Riverside District that with or without the grant, the City may wish to consider the planning and infrastructure needs for the future of this area of the City. The grant requires a 20% match which can include in-kind such as staff time and resources as well as the funds which have been allocated by this proposed budget.

RESOURCES
PARK SYSTEM DEVELOPMENT CHARGE FUND
 Fund # 507 (formerly fund #407)

CITY OF MONROE

	Historical Data			Budget 2017-2018	RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		First Preceding Year 2016-2017					
	Second Preceding Year 2015-2016							
1	5,127	5,197	5,267	5,267	1 Available cash on hand	10632		1
2								2
3					OTHER RESOURCES			3
4	70	70	70	1,180	SDC Charges	2951		4
5								5
6	5,197	5,267	5,267	6,447	Total resources, except taxes to be levied	13583	0	6
7					Taxes estimated to be received			7
8					Taxes collected in year levied			8
9	5,197	5,267	5,267	6,447	TOTAL RESOURCES	13583	0	9

	Historical Data			Budget 2017-2018	Expenditure Description	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		First Preceding Year 2016-2017					
	Second Preceding Year 2015-2016							
16					PERSONNEL SERVICES			16
17								17
18					TOTAL PERSONNEL SERVICES			18
19								19
20					MATERIALS & SERVICES			20
21								21
22					TOTAL MATERIAL & SERVICES			22
23								23
24					CAPITAL OUTLAY			24
25	0	0	0	6,447	Park Enhancement and Park Access	13,583		25
26								26
27	0	0	0	6,447	TOTAL CAPITAL OUTLAY	13,583	0	12
28								28
29								29
30	5,197	5,197	5,197		Ending balance (prior years)			30
31					UNAPPROPRIATED ENDING FUND BALANCE			31
32	5,197	0	0	6,447	TOTAL REQUIREMENTS	13,583	0	32

RESOURCES

Sewer System Development Charge Fund

Fund #508 (formerly fund #408)

CITY OF MONROE

	Historical Data			RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
1	6,625	1,189	1,335	Available cash on hand	65,337		1
2							2
3				OTHER RESOURCES			3
4	146	146	12,164	SDC Charges	30,412		4
5							5
6	6,771	1,335	13,499	Total resources, except taxes to be levied	95,749	0	6
7				Taxes estimated to be received			7
8				Taxes collected in year levied			8
9	6,771	1,335	13,499	TOTAL RESOURCES	95,749	0	9

	Historical Data			EXPENDITURE DESCRIPTION ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Adopted Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
16				PERSONNEL SERVICES			16
17							17
18				TOTAL PERSONNEL SERVICES			18
19							19
20				MATERIALS & SERVICES			20
21				Riverside District Wastewater Development Plan	5,000		21
22				TOTAL MATERIAL & SERVICES	5,000		22
23							23
24				CAPITAL OUTLAY			24
25	0	0	13,499	Sewer Enhancement	90,749		25
26							26
27	0	0	13,499	TOTAL CAPITAL OUTLAY	90,749	0	27
28							28
29				INTERFUND TRANSFERS			29
30	5,582			Transfer to Master Utility Plan			30
31							31
32	5,582	0		TOTAL INTERFUND TRANSFERS			32
33							33
34		0		Ending balance (prior years)			34
35			0	UNAPPROPRIATED ENDING FUND BALANCE			35
36	5,582	0	13,499	TOTAL REQUIREMENTS	95,749	0	36

Street System Development Charge Fund
Fund #509 (Formerly Fund # 409)

CITY OF MONROE

	Historical Data			RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
1	6,062	6,138	6,214	1 Available cash on hand	54,862		1
2	76	76	1,240	2 SDC Charges	3,102		2
3				3			3
4				4			4
5	6,138	6,214	7,454	5 Total resources, except taxes to be levied	57,964	0	5 0
6				6 Taxes estimated to be received			6
7				7 Taxes collected in year levied			7
8	6,138	6,214	7,454	8 TOTAL RESOURCES	57,964	0	8 0

Street System Development Charge Fund
Fund #509 (Formerly Fund # 409)

CITY OF MONROE

	Historical Data			EXPENDITURE DESCRIPTION ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
17				PERSONNEL SERVICES			17
18							18
19				TOTAL PERSONNEL SERVICES			19
20							20
21				MATERIALS & SERVICES			21
22				Riverside District Transportation Access Plan	5,000		22
23				TOTAL MATERIAL & SERVICES	5,000		23
24							24
25				CAPITAL OUTLAY			25
26			7,454	Street Enhancement	52,964		26
27							27
28			7,454	TOTAL CAPITAL OUTLAY	52,964	0	28 0
29							29
30				INTERFUND TRANSFERS			30
31				Transfer to Master Utility Plan			31
32							32
33				TOTAL INTERFUND TRANSFERS			33
34							34
35	0	0		Ending balance (prior years)			35
36				UNAPPROPRIATED ENDING FUND BALANCE			36
37	0	0	7,454	TOTAL REQUIREMENTS	57,964	0	37 0

RESOURCES
Storm System Development Charge Fund

CITY OF MONROE

Fund #510 (formerly fund #410)

	Historical Data			RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
1	8,301	2,835	2,951	1 Available cash on hand	20,940		1
2				2			2
3				3 OTHER RESOURCES			3
4	116	116	1,924	4 SDC Charges	4,813		4
5				5			5
6	8,417	2,951	4,875	6 Total resources, except taxes to be levied	25,753	0	6
7				7 Taxes estimated to be received			7
8				8 Taxes collected in year levied			8
9	8,417	2,951	4,875	9 TOTAL RESOURCES	25,753	0	9

39	Historical Data			EXPENDITURE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Budget				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2017-2018				
15				15 PERSONNEL SERVICES			15
16				16 TOTAL PERSONNEL SERVICES			16
17				17			17
18				18 MATERIALS & SERVICES			18
19				19 Riverside District Storm Water Plan	5,000		19
20				20 TOTAL MATERIAL & SERVICES	5,000		20
21				21 CAPITAL OUTLAY			21
22			4,875	22 Storm Drain Enhancement	20,753		22
23				23			23
24	0	0	4,875	24 TOTAL CAPITAL OUTLAY	20,753	0	24
25				25			25
26				26 INTERFUND TRANSFERS			26
27	5,582			27 Transfer to Master Utility Plan			27
28				28			28
29	5,582	0		29 TOTAL INTERFUND TRANSFERS			29
30				30			30
31				31 Ending balance (prior years)			31
32			0	32 UNAPPROPRIATED ENDING FUND BALANCE			32
33	5,582	0	4,875	33 TOTAL REQUIREMENTS	25,753	0	33

RESOURCES

Water System Development Charge Fund

CITY OF MONROE

Fund #511 (formerly fund #411)

	Historical Data			Budget 2018	RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL	
	Actual	2017							
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2018						
1	9,324	9,528	9,732	9,732	Available cash on hand	79,816		1	
2								2	
3					OTHER RESOURCES			3	
4	204	205	15,538	15,538	SDC Charges	38,845		4	
5								5	
6	9,528	9,733	25,270	25,270	Total resources, except taxes to be levied	118,661	0	6	
7					Taxes estimated to be received			7	
8					Taxes collected in year levied			8	
9	9,528	9,733	25,270	25,270	TOTAL RESOURCES	118,661	0	0	9

	Historical Data			Budget 2018	EXPENDITURE DESCRIPTION TO AN ORGANIZATION UNIT OR PROGRAM & ACTIVITY	ALLOCATED	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL	
	Actual	2017								
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	2018							
15					PERSONNEL SERVICES				15	
16					TOTAL PERSONNEL SERVICES				16	
17									17	
18					MATERIALS & SERVICES				18	
19					Water Master Plan		25,000		19	
					Riverside District Water Development Plan		5,000			
20					TOTAL MATERIALS AND SERVICES		30,000		20	
21					CAPITAL OUTLAY				21	
22			25,270	25,270	Water System Enhancement		88,661		22	
23									23	
24	0	0	25,270	25,270	TOTAL CAPITAL OUTLAY		88,661		24	
25									25	
26					INTERFUND TRANSFERS				26	
27					TOTAL INTERFUND TRANSFERS				27	
28									28	
29	0	0			Ending balance (prior years)				29	
30					UNAPPROPRIATED ENDING FUND BALANCE				30	
31	0	0	25,270	25,270	TOTAL REQUIREMENTS		118,661	0	0	31

WATER FUND #601

Water Fund: Revenue: This proposed budget does include a proposed \$2.00 base rate increase.

This Revenue Page is totally different than the past budgets proposed and adopted by the City. Seeking clarity and transparency as to the public funds relating to the Water Department, staff has made some significant changes to the layout and tracking/accountability of water revenue during this fiscal year.

Water Fund Revenue: Line 12: Engineering Fees: This is revenue received when the City is reimbursed by developers for the charges that the City Engineer generates through their work overseeing improvements either city infrastructure or engineered required elements on private property that require the city engineer's approval.

Water Fund Revenue: Line 13: Public Works Service Fees: This is revenue received when the City is reimbursed by developers for the time and materials expended by the City Public Works Department to oversee public works elements of their projects. For example, our PWS had to twice oversee what flow and water pressure tests conducted by the developer's engineers before signing off on the Long Timber Brew Pub commercial water connection to the City's water system. The City bills the developer who pays the fees and this is where that revenue is tracked and accounted for.

Water Fund Health: *The revenue for this public works operation is not adequately funding the level of service that the City wants to provide to the community. In the past 9 years the water base rate has increased less than a total of \$2.00. Meanwhile the expenses have increased significantly more including staffing, staffing levels, equipment and water operational improvements such as remote control of the water treatment plant, cameras, security and water treatment procedures and process.*

RESOURCES

WATER FUND

CITY OF MONROE

Fund # 601

Line Item	Historical Data		Budget 2017-2018	RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017					
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1	75,459	79,029	85,000	Available Cash on Hand	48,000		1
2				Interest			2
3							3
4							4
5							5
6							6
7				OTHER RESOURCES			7
8	188,982	191,938	193,000	Water Service Charges	146,000		8
9	43		500	Water Hook Up "Tap" fees	2,000		9
10	992	702	500	Late Fees	1,000		10
11		1,000		Miscellaneous	100		11
12				Engineering Fees			12
13				Public Works Service Fees			13
14							14
15							15
16				Water Consumption	14,000		16
17				Water Bond Sales	44,000		17
18				Water Bond Consumption	3,000		18
19				Shut off and Turn on Fees	2,500		19
20							20
21							21
22							22
23	265,432	272,669	279,000	Total resources, except taxes to be levied	260,600	0	0
24				Taxes necessary to balance			
25				Taxes collected in year levied			
26	265,432	272,669	279,000	Total resources	260,600	0	0

WATER FUND #601

Water Fund Expenditure: Line 4: This budgeted position is an increase from 16 hours a week to 24 hours a week.

Water Fund: Expenditure: Line 5: This is a new position funded 33% out of water, 33% out of waste water and 34% out of the general fund.

Water Fund: Expenditure: Line 24: Repairs and Maintenance System: This line item was lowered from the current budget due to a need to lower the amount of expenses in order to maintain a balanced water fund budget and the fact that we have expended less than \$4,000 from this line item so far, this fiscal year.

Water Fund: Expenditure: Line 37: Office Supplies: With additional administrative staff with the expectation of the staff position having some dedicated time to provide administrative support for the PWS, office supplies became a new line item in the 2018-2019 budget for the Water Fund.

CITY OF MONROE

WATER FUND

BUDGET 2018-2019

Line Item	Historical Data			Expenditure Description	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		Adopted Budget 2017-2018				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1	12,277	13,895	9,950	PERSONNEL SERVICES	15,490		1
2	13,279	15,562	22,000	Finance Officer	24,450		2
3	25,200	25,363	28,000	COO/City Administrator	27,225		3
4	3,457	5,943	6,500	Public Works Superintendent	10,700		4
5				Public Works Assistant	7,600		5
6	2,804	2,551	3,900	Administrative Assistant	4,800		6
7	4,098	5,313	5,300	PERS	6,650		7
8				Taxes	400		8
9	7,021	7,707	9,750	Workers Compensation	16,400		9
10	68,137	76,334	85,400	Insurance	113,715	0	10
11	1	1	1	TOTAL PERSONNEL SERVICES	1.72	0	11
				Total Full-Time Equivalent (FTE)			
				MATERIALS & SERVICES			
13	129	1,197	1,200	Education and Travel	1,500		13
14	75	680	2,000	Permit Fees	1,000		14
15			250	Refunds	250		15
16			200	Advertisements	100		16
17	15,015	14,782	17,000	Utilities - Electric	17,000		17
18	1,106	1,204	1,500	Telephone	1,300		18
19	5,088	3,999	5,100	General Liability and Auto	3,500		19
20	889	499	2,000	Vehicle Operation and Maintenance	1,500		20
21	692	219	5,000	Engineering	2,500		21
22			2,500	Attorney Fees	1,500		22
23	374	596	500	Computer	1,000		23
24	9,667	14,321	15,000	Repairs and Maintenance System	7,500		24
25	4,310	3,213	5,500	Operating Supplies	6,000		25
26	3,864	6,734	6,500	Chemicals	3,000		26
27	5,012	2,989	6,000	Outside Testing	6,000		27
28	(2)		500	Office Equipment Repairs and Maintenance	1,000		28
29	81	82	200	Dues	250		29
30	5,145	4,270	5,200	Auditor	4,500		30
31	613	14	1,000	Building Repairs and Maintenance	2,000		31
32	2,416	3,644	4,000	Equipment Repairs and Maintenance	4,000		32
33			4,000	Equipment Rental	3,000		33
34	444	1,461	3,000	Tools and Equipment	4,000		34
35				Online Bill Pay Fees	1,500		35
36	239	519	500	Miscellaneous	500		36
37				Office Supplies	1,000		37
38	55,154	60,423	88,650	Total Materials and Services	75,400	0	38

WATER FUND #601 CAPITAL OUTLAY

Water Fund: Expenditure: Capital Outlay: Line 2: There are no specific projects designated for this line item.

Water Fund: Expenditure: Capital Outlay: Line 3: The City is replacing old water meters with new ones that can be read electronically with a "wand". Total of 103 of the remote read water meters have been installed. So about 37% of our existing 277 meters have been already installed with the new electronic reading process. The City does not have a registry of meters and some are original. Water systems lose money by not have a meter replacement program. As meters get older, the reading wheel affects the amount of turns that the numbers make which are being read so the measurement of water used is less and less even if it is more water being used. Since we do not have an inventory of meters and when they were installed, it would be my recommendation that this project, already started by our outstanding PWS be continued on a timely matter.

FORM
LB-30

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

WATER FUND

Fund #601

CITY OF MONROE
BUDGET 2018-2019

	Historical Data			Budget 2017-2018	EXPENDITURE DESCRIPTION	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual	Second Preceding Year 2015-2016	First Preceding Year 2016-2017					
1					CAPITAL OUTLAY			1
2				20,750	System Construction	10,000		2
3				10,000	Water Meter Reading Upgrade Project	14,000		3
4				3,000	Scada System Installation			4
5				3,000	Water Reservoir Cleaning			5
6	10,245				Equipment			6
7	10,245	0	0	36,750	Total Capital Outlay	24,000	0	7

WATER FUND #601: TRANSFERS: CONTINGENCY

Water Fund Health: The revenue for this public works operation is not adequately funding the level of service that the City wants to provide to the community. In the past 9 years the water base rate has increased less than a total of \$2.00. Meanwhile the expenses have increased significantly more including staffing, staffing levels, equipment and water operational improvements such as remote control of the water treatment plant, cameras, security and water treatment procedures and process.

WATER FUND INTERFUND TRANSFERS: LINE 23: Water Revenue Bond Fund: This is where the funds are transferred out of the Water Operations Fund (601) and moved to the Water Bond Fund for payments on the Bond.

WATER FUND INTERFUND TRANSFERS: LINE 25 AND 26: This is where the proposed budget moves a nominal amount of funds to reserve funds to address equipment needs and major water projects. The proposed budget is transferring less than last year and less than what staff would recommend but the Water Fund needs to balance like everything else within this proposed budget.

WATER FUND: OPERATING CONTINGENCY: LINE 28: This is a small contingency than best practices would recommend. However, it is what we have available based upon our current service levels and revenue.

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Water Fund

CITY OF MONROE

Fund # 601

	Historical Data			REQUIREMENTS DESCRIPTION	PROPOSED BUDGET BY BUDGET OFFICER	APPROVED BUDGET BY BUDGET COMMITTEE	ADOPTED BUDGET BY CITY COUNCIL
	Actual	Budget	2017-				
	Second Preceding Year, 2015-2016	First Preceding Year 2016-2017	2018				
1				PERSONNEL SERVICES NOT ALLOCATED			1
2							2
3							3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
5				Total Full-Time Equivalent (FTE)			5
6				MATERIALS AND SERVICES NOT ALLOCATED			6
7							7
8							8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
10				CAPITAL OUTLAY NOT ALLOCATED			10
11							11
12							12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14				DEBT SERVICE			14
15							15
16							16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0
18				SPECIAL PAYMENTS			18
19							19
20							20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
22				INTERFUND TRANSFERS			22
23	30,200	30,200	30,200	To Water Revenue Bond Fund	30,200		23
24	10,400	10,400		To Sewer Reserve Loan repayment (5 of 5)			24
25			15,000	To Equipment Reserve	5,000		25
26	12,950	13,000	13,000	Transfer to Water Reserve Fund	5,000		26
27	53,550	53,600	58,200	Total Interfund Transfers	40,200	0	0
28			10,000	OPERATING CONTINGENCY	7,285		28
29	53,550	53,600	68,200	Total Requirements NOT ALLOCATED	47,485	0	0
30	133,537	136,757	210,800	Total Requirements Allocated	213,115		30
31				Reserved for future expenditure			31
32	78,346	79,029		Ending balance (prior years)			32
33				UNAPPROPRIATED ENDING FUND BALANCE			33
34	187,087	190,357	279,000	TOTAL REQUIREMENTS	260,600	0	0

STAFF REPORT

PERSONNEL AND FINANCE COMMITTEE

WATER RATE REVENUE WITH BOND REVENUE AND PAYMENTS

May 29, 2018

	<u>Residential < 3751</u>	<u><10,000</u>	<u>Bond</u>	<u>< 3,751</u>
Resolution 2009-08	25.36	13.15	3.82	1.94
Resolution 2010-08	26.12	13.54	3.82	1.94
Resolution 2012-06	27.71	14.37	10.85	2.12
Resolution 2013-06	25.71	14.37	10.85	2.12
Resolution 2015-01	25.71	14.37	10.85	2.12
Resolution 2015-02	26.48	14.37		
RATES AS OF 2-20-18	26.48	14.37	10.85	2.12

Water Fund Year to date May 29, 2018

Revenues RECEIVED \$180,483 Expenses \$202,150 = **(21,667)**

However: of revenue received for water bond \$42,803

Annual Bond payment is \$30,200

2018 BUDGET POSITION

City Of Monroe

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601 Water Fund

Months: 01 To: 11

Revenues	Amt Budgeted	Revenues	Remaining	
300 Revenues				
308 00 00 6010 Beginning Fund balance	85,000.00	82,312.00	2,688.00	96.8%
343 00 00 6013 Misc Income	0.00	313.60	(313.60)	0.0%
343 00 00 6014 Engineering Fees	0.00	0.00	0.00	0.0%
000	85,000.00	82,625.60	2,374.40	97.2%
343 00 00 6010 Water Service Charges	193,000.00	114,516.63	78,483.37	59.3%
343 00 00 6011 Hookup Charges	500.00	3,375.00	(2,875.00)	675.0%
343 00 00 6012 Late Fees	500.00	1,081.34	(581.34)	216.3%
343 00 00 6015 Water Consumption	0.00	15,264.41	(15,264.41)	0.0%
343 00 00 6016 Water Bond Sales	0.00	39,820.60	(39,820.60)	0.0%
343 00 00 6017 Water Bond Consumption	0.00	2,983.02	(2,983.02)	0.0%
343 00 00 6018 Shut Off & Turn On Fees	0.00	3,442.86	(3,442.86)	0.0%
001 Water Charges	194,000.00	180,483.86	13,516.14	93.0%
300 Revenues	279,000.00	263,109.46	15,890.54	94.3%

Fund Revenues:	279,000.00	263,109.46	15,890.54	94.3%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
534 Water				
534 00 31 6010 Operating Supplies	5,500.00	4,275.85	1,224.15	77.7%
534 00 31 6011 Computer	500.00	5,580.46	(5,080.46)	1116.1%
534 00 31 6012 Online Bill Pay Fees	0.00	1,188.04	(1,188.04)	0.0%
534 00 33 6010 Tools and equipment	3,000.00	2,295.32	704.68	76.5%
534 00 41 6010 Attorney Fees	2,500.00	37.40	2,462.60	1.5%
534 00 41 6011 Audit & Filing Fees	5,200.00	4,190.00	1,010.00	80.6%
534 00 41 6012 Engineering	5,000.00	56.25	4,943.75	1.1%
534 00 42 6010 Telephone	1,500.00	1,172.34	327.66	78.2%
534 00 43 6010 Education and Travel	1,200.00	1,083.58	116.42	90.3%
534 00 45 6010 Equipment Rental	4,000.00	0.00	4,000.00	0.0%
534 00 46 6010 Liability/WC Insurance	5,100.00	4,688.43	411.57	91.9%
534 00 47 6010 Electric	17,000.00	15,410.74	1,589.26	90.7%
534 00 48 6010 Repairs & Maintenance System	15,000.00	3,617.04	11,382.96	24.1%
534 00 48 6011 Office Equip. Repair & Maintenance	500.00	0.00	500.00	0.0%
534 00 48 6012 Equip. Repair & Maintenance	4,000.00	2,380.23	1,619.77	59.5%
534 00 48 6013 Building Repairs & Maintenance	1,000.00	0.00	1,000.00	0.0%
534 00 48 6014 Vehicle Operation & Maintenance	2,000.00	1,013.84	986.16	50.7%
534 00 49 6010 Outside Testing	6,000.00	5,592.65	407.35	93.2%
534 00 49 6011 Chemicals	6,500.00	2,475.11	4,024.89	38.1%
534 00 49 6012 Refunds	250.00	90.62	159.38	36.2%
534 00 49 6013 Misc	500.00	89.57	410.43	17.9%
534 00 49 6014 Advertising	200.00	0.00	200.00	0.0%
534 00 49 6015 Permit Fees	2,000.00	595.00	1,405.00	29.8%
534 00 49 6016 Dues	200.00	146.53	53.47	73.3%
000	88,650.00	55,979.00	32,671.00	63.1%

534 00 10 6010 Salary Finance Officer	9,950.00	10,043.73	(93.73)	100.9%
534 00 11 6010 Salary - Admin/Planner	22,000.00	20,137.43	1,862.57	91.5%
534 00 12 6010 Public Works Superintendent	28,000.00	24,014.46	3,985.54	85.8%
534 00 13 6010 Public Works Assistant	6,500.00	5,767.99	732.01	88.7%

2018 BUDGET POSITION

City Of Monroe
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601 Water Fund

Months: 01 To: 11

Expenditures	Amt Budgeted	Expenditures	Remaining	
534 Water				
534 00 20 6010 Payroll Taxes	5,300.00	4,928.22	371.78	93.0%
534 00 21 6010 PERS Retirement	3,900.00	3,538.08	361.92	90.7%
534 00 22 6010 Health Insurance	9,750.00	8,883.99	866.01	91.1%
200 Personnel	85,400.00	77,313.90	8,086.10	90.5%
534 Water	174,050.00	133,292.90	40,757.10	76.6%
594 Capital Expenditures				
594 00 60 6010 Water Meter Upgrade Project	10,000.00	17,837.20	(7,837.20)	178.4%
594 00 60 6011 System Construction	20,750.00	0.00	20,750.00	0.0%
594 00 60 6012 SCADA System Installation	3,000.00	3,121.00	(121.00)	104.0%
594 00 60 6013 Water Reservoir Cleaning	3,000.00	4,249.00	(1,249.00)	141.6%
594 Capital Expenditures	36,750.00	25,207.20	11,542.80	68.6%
597 Transfers				
597 00 00 6010 Transfer To Water Reserve Fund	13,000.00	9,750.00	3,250.00	75.0%
597 00 00 6011 Transfer To Equipment Reserve Fund	15,000.00	11,250.00	3,750.00	75.0%
597 00 00 6012 Transfer To Water Reserve Bond Fund	30,200.00	22,650.00	7,550.00	75.0%
597 00 00 6013 InterFund Loan Repay - Transfer Out	0.00	0.00	0.00	0.0%
597 Transfers	58,200.00	43,650.00	14,550.00	75.0%
598 Contingencies				
598 00 00 6010 Contingency	10,000.00	0.00	10,000.00	0.0%
598 Contingencies	10,000.00	0.00	10,000.00	0.0%
Fund Expenditures:	279,000.00	202,150.10	76,849.90	72.5%
Fund Excess/(Deficit):	0.00	60,959.36		

WASTEWATER FUND: REVENUE: #602

Wastewater Fund: Revenue: This proposed budget does not include a proposed increase in sewer rates.

Wastewater Fund: Revenue: Line 9: Engineering Fees: This new line is for the receipt of revenue when the City is reimbursed by third parties for work that the City Engineer has had to perform to either evaluate and approve their plans or sign off on improvement work they have done involving city infrastructure such as the new wastewater connection between Dollar General and the City's wastewater system.

RESOURCES

WASTEWATER FUND

Fund #602

CITY OF MONROE

	Historical Data			Budget 2017-2018	RESOURCE DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual		First Preceding Year 2016-2017					
	Second Preceding Year 2015-2016							
1	94,491	101,273	93,000	1	Available Cash on Hand	90,000		1
2				2	Interest			2
3				3				3
4				4				4
5				5				5
6				6				6
7				7	OTHER RESOURCES			7
8	129,813	130,559	131,000	8	Sewer Service Charges	133,500		8
9				9	Engineering Fees			9
10	1,000	1,000		10	Miscellaneous	100		10
11				11	Hookup Fees	1,250		11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	225,305	232,832	224,000	29	Total resources, except taxes to be levied	224,850	0	0
30				30	Taxes necessary to balance			
31				31	Taxes collected in year levied			
32	225,305	232,832	224,000	32	TOTAL RESOURCES	224,850	0	0

WASTEWATER FUND: EXPENDITURE #602

Wastewater Fund: Expenditure: Line 5: Public Works Assistant: This is an increase of hours from 16 a week to 24 hours a week.

Wastewater Fund: Expenditure: Line 6: Administrative Assistant: This is a new line item and position as recommended by the Personnel and Finance Committee, funded 33% from Wastewater, 33% from Water and 34% from the General Fund.

Wastewater Fund: Expenditure: Line 9: Workers Compensation: This is a new line as it is being placed in the Personnel Services section of the budget for the first time having previously been charged to the insurance line under Materials and Services.

Wastewater Fund: Expenditure: Line 10: Insurance: An increase in the expense for this line item due to rising insurance costs and a proposed new policy of providing 50% of the cost for insurance coverage for dependents of employees.

Wastewater Fund: Expenditure: Line 37: Office Supplies and Materials: With a proposed new administrative assistant position is the expectation of an increase of office supplies with the expectation that the position will have significant dedicated support for the public works department.

Wastewater Fund: Expenditure: Line 38: Online Bill Pay Fees: This is a cost of doing business electronically and increasing the level of service for our customers.

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CITY OF MONROE

WASTEWATER FUND

Fund #602

Line Item	Historical Data			Budget 2018	Budget 2017	Expenditure Description	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year	2016-2017						
	Second Preceding Year	2015-2016							
1						PERSONNEL SERVICES			1
2	12,277	13,895		9,950	9,950	Finance Officer	15,500		2
3	13,279	15,562		22,000	22,000	COO/City Administrator	24,450		3
4	25,200	25,363		24,750	24,750	Public Works Superintendent	24,250		4
5	3,457	5,943		6,500	6,500	Public Works Assistant	9,492		5
6						Administrative Assistant	7,600		6
7	2,804	2,551		3,900	3,900	PERS	4,600		7
8	4,098	5,313		5,300	5,300	Taxes	6,300		8
9						Workers Compensation	200		9
10	7,021	7,707		9,750	9,750	Insurance	15,900		10
	68,137	76,334		82,150	82,150	TOTAL PERSONNEL SERVICES	108,292	0	0
12	1	1		1.1	1.1	Total Full-Time Equivalent (FTE)	1.64		12
13						MATERIALS & SERVICES			13
14	4,437	4,583		8,400	8,400	System Repairs and Maintenance	10,000		14
15	0	0		1,000	1,000	Equipment Rental	1,000		15
16	3,459	2,370		5,000	5,000	Outside Testing	4,000		16
17	3,481	3,088		5,000	5,000	Chemicals	4,000		17
18	1,663	2,245		3,000	3,000	Operating Supplies	4,000		18
19	7,216	9,036		9,000	9,000	Utilities-Electric	8,000		19
20	1,099	1,143		1,200	1,200	Telephone	1,400		20
21	374	196		500	500	Computer	5,000		21
22	45	349		1,000	1,000	Education and Travel	1,500		22
23	(2)	161		500	500	Office Equipment Repairs and Maintenance	1,000		23
24	418	2,131		4,000	4,000	Equipment Repair and Maintenance	5,000		24
25	90	27		1,000	1,000	Building Repair and Maintenance	2,500		25
26	246	516		500	500	Miscellaneous	1,000		26
27	1,823	1,863		2,100	2,100	Permit Fees	2,000		27
28	81	82		500	500	Dues	400		28
29	4,771	3,999		4,800	4,800	General Liability and Auto Insurance	2,300		29
30	889	546		2,000	2,000	Vehicle Operation and Maintenance	1,500		30
31	0	0		500	500	Attorney Fees	1,000		31
32	4,704	3,904		4,700	4,700	Audit	4,500		32
33	0	0		100	100	Deposit Refunds	150		33
34	0	797		5,000	5,000	Engineering	5,000		34
35	0	0		0	0	Contract Services System (50%)			35
36		727		1,600	1,600	Tools and Equipment	1,500		36
37						Office Supplies and Materials	500		37
38						Online Bill Pay Fees	1,400		38
39	34,794	37,763		61,400	61,400	TOTAL MATERIALS & SERVICES	68,650	0	0

WASTEWATER FUND #602: CAPITAL OUTLAY: EXACT COPY OF 2017-2018 BUDGET PAGE

Wastewater Fund: Expenditure: Capital Outlay: Line 2: No particular project has been tasked to this expenditure.

Wastewater Fund: Expenditure: Capital Outlay: Line 3: City staff is proposing some basic lab equipment acquisition for the purpose of decreasing the amount of outside testing being conducted by the organization. There are two tests, BOD and TSS in the wastewater operations each which require 39 tests annually. We have the space and the ability. The financial payback if these labs are moved in house would be 1.3 years for the BOD and 1.9 years for the TSS. It also allows greater flexibility in timing as to when to conduct the tests since city staff has to conform to the lab's pickup and testing schedule. BOD we currently expend \$2,301 annually and TSS we expend \$1,014 annually. In addition the city is expending \$546 annually for 13 e-coli lab tests that we could also do in-house. Line 3 detailed project budget is actually \$7,135.42. The budget officer wants to be prepared for any additional setup costs that may occur.

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

2018-2019 BUDGET
CITY OF MONROE

WASTEWATER FUND

Fund #602

Line	Historical Data			Expenditure Description	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Adopted Budget 2017- 2018				
1				1 CAPITAL OUTLAY			1
2	0	0	37,450	2 System Construction	14,708		2
3			8,000	3 Lab Testing System	8,000		3
4	0	0		4 Equipment			4
5	0	0	45,450	5 TOTAL CAPITAL OUTLAY	22,708	0	5

WASTEWATER FUND #602: INTERFUND TRANSFERS: CONTINGENCY: NOT ALLOCATED FUNDS

WASTEWATER FUND #602: INTERFUND TRANSFERS: LINE 25: TRANSFER TO EQUIPMENT RESERVE:

Since I had to decrease the amount to equipment reserve from the water fund, I matched that same amount with the General Fund and the Wastewater Fund decreasing it from \$15,000 to \$5,000.

REQUIREMENTS SUMMARY
 NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Waste Water Fund #602

FORM
 LB-30

City of Monroe

	Historical Data			REQUIREMENTS DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017	Adopted Budget 2017-2018				
1				PERSONNEL SERVICES NOT ALLOCATED			1
2							2
3							3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	4
5				Total Full-Time Equivalent (FTE)			5
6				MATERIALS AND SERVICES NOT ALLOCATED			6
7							7
8							8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED			10
11							11
12							12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	13
14				DEBT SERVICE			14
15							15
16							16
17	0	0	0	TOTAL DEBT SERVICE	0	0	17
18				SPECIAL PAYMENTS			18
19							19
20							20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	21
22				INTERFUND TRANSFERS			22
23							23
24	4,600	4,600	10,000	To Sewer Reserve	10,000		24
25	16,500	16,500	15,000	To Equipment Reserve	5,000		25
26	21,100	21,100	25,000	Total Interfund Transfers	15,000	0	26
27							27
28	21,100	21,100	25,000	TOTAL INTERFUND TRANSFERS	15,000	0	28
29			10,000	OPERATING CONTINGENCY	10,200		29
30	21,100	21,100	35,000	Total Requirements NOT ALLOCATED	25,200	0	30
31	102,932	114,097	189,000	Total Requirements ALLOCATED	199,650		31
32				Reserved for future expenditure			32
33	94,491	101,273		Ending balance (prior years)			33
34				UNAPPROPRIATED ENDING FUND BALANCE			34
35	124,032	135,197	224,000	TOTAL REQUIREMENTS	224,850	0	35

LOTS OF CHANGES LAST YEAR TO THIS FUND.

STAFF IS RECOMMENDING NO CHANGES BUT THAT THE BUDGET COMMITTEE MIGHT CONSIDER INCREASING THE BASE RATE STORM WATER FEE.

TMDL - Total Maximum Daily Load

When the council agreed and adopted the 5-year TMDL plan in February of 2018, one of the city councilors stated that just doing the TMDL stuff could be a full-time job. The City had fallen behind in it's obligation mandated by DEQ to do 5-year action plans and annual TMDL reports of what thresholds within the 5-year plan that the City had accomplished or completed. Our current RARE Participant got the City back on track with the state agency as a result of significant work, negotiations and support from the PWS.

Attached is a document titled "Total Maximum Daily Load Implementation". I would encourage the Budget Committee to look at this document in its consideration of what they consider appropriate financial planning and needs to maintain the City's TMDL Program.

In the 2017-2018 Budget we included two local projects that were listed from the Storm Water Master Plan in addressing storm water flow issues within the City.

7 th to 8 th Street Transition Project	Budgeted \$4,500	Completed \$1,995
N. 8 th Street Ditch and Culvert Project	Budgeted \$4,000	Completed \$2,545

While the Storm Water Master Plan includes of \$2M in projects, it also includes a lot of major projects. In the proposed 2018-2019 Budget is two proposed projects where we are aware of storm water flow issues as well as some supporting funds for the Main Street Resurfacing Project which we could include some storm water as well as the street work.

		Historical Data		CITY OF MONROE		
		Actual	Budget	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Budget 2018	2017-2018			
1	10,389	10,648	17,500	22,000		1
2	6,792	6,784	10,100	12,000		2
3		1,000				3
4				1,000		4
5	17,181	18,432	27,600	35,000	0	5
6						6
7						7
8	17,181	18,432	27,600	35,000	0	8

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

		Historical Data		CITY OF MONROE		
		Actual	Budget	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Budget 2018	2017-2018			
18						18
19			3,100	3,100		19
20			900	1,200		20
21			300	300		21
22			400	500		22
23						23
24			500	1,000		24
25			5,200	6,100		25
26				0.08	0	26
27						27
28	6,533	96	7,900	7,700		28
29			1,000	1,000		29
30		7		500		30
31						31
32		467	5,000	2,500		32
33	6,533	570	13,900	11,700	0	33
34						34
35						35
36			4,500			36
37	0	0	4,000			37
38				6,200		38
39				5,000		39
40				6,000		40
41	0	0	8,500	17,200	0	41
42						42
43						43
44						44
45	6,533	570	27,600	35,000	0	45
46	10,648	10,648				46
47			0	0	0	47
48	17,181	11,218	27,600	35,000	0	48

Total Maximum Daily Load Implementation

Monroe's currently in Year Five of its 5 Year TMDL Implementation Cycle. The end date for this cycle is December 31st, 2018. Prior to the end of this cycle, the city is required to "provide reasonable assurance that the following strategies and actions will be completed:

- 1) Develop post-construction storm water treatment standards
- 2) Draft and adopt erosion and sediment control requirements for developments < 1 acre
- 3) Draft requirements or an incentive program for low impact development
- 4) Protect, enhance, and track changes in riparian vegetation
- 5) Provide internal and external water quality training opportunities for public works staff
- 6) Provide or support local hazardous waste collection events for community members"

How we'll fund and make these happen

- I see numbers 1, 2 and possibly 3 being completed by the part-time Planner the City will have soon.
- The LTWC helping with 4 and possibly 3.
- #5 needs funding so Dave can attend training events
- #6 might need funding but will likely be done in partnership with Republic Services.

If you are looking for additional TMDL work that needs funding, we have plenty but these are the only items that NEED to be completed by the end of 2018.

Potential Additional TMDL Work needing Funding

- Plan to add interpretive signage associated with restoration projects.
- Publish a series of educational materials in local newspaper, City publications, and City's website Stencil storm drains.
- Protect and enhance existing shading vegetation, Plant additional vegetation along waterways on City-owned property. (An Aquatic Zone Overlay was voted against by City Council in 2013, it might be worth revisiting this but with a review of the language and more public education & outreach)

Memo

To: Monroe City Council, Monroe Planning Commission
From: RJ Theofield (Community Development Coordinator)
cc: Rick Hohnbaum (City Administrator), Dave Claborn (Public Works Superintendent)
Date: February 14, 2018
Re: DEQ Total Maximum Daily Load (TMDL) Annual Reports

The City of Monroe has been working with the Oregon Department of Environmental Quality (DEQ) towards bringing its storm water program up to compliance by submitting backlogged Total Maximum Daily Load (TMDL) Annual Reports. TMDL is the calculated pollutant amount that a waterbody can receive and still meet Oregon water quality standards. TMDL reports are required to be submitted annually and help communities identify methods and strategies to limit non-point sources of pollution from entering near-by waterbodies. The effort put towards submitting the TMDL reports will contribute towards the success of ensuring a healthy and vibrant ecosystem along and within the Long Tom River; and ultimately the Willamette River.

Prior to my arrival, the last TMDL Annual Report was submitted in 2012. Typically, TMDL Implementation Plans run in 5-year cycles. Monroe's initial TMDL Implementation Plan was approved January, 2009. Meaning, Monroe is currently in its second 5-year TMDL cycle.

On November 30, 2017 I submitted a TMDL Annual Report on behalf of the City of Monroe. This Report covered information from 2012-2017 regarding development codes, environmental programming, public works best practices, etc. that all contribute to storm water runoff and non-point source pollution. On December 8, 2017, a DEQ representative responded to our initial TMDL report submittal with a series of follow-up questions. Following additional research, **I re-submitted the TMDL Annual Report on January 30, 2018.**

On February 12, 2018, our most recent TMDL Annual Report was reviewed and accepted by the DEQ. Later this year, another updated Draft TMDL Annual Report is due on September 30, 2018; with the final report due November, 2018. The City is

required to begin implementation of the DEQ approved 2018 TMDL Annual Report by January 1, 2019.

Aside from submitting the updated TMDL Report later this year, our next step is to ensure implementation of a number of strategies outlined in our previous 5-year TMDL Implementation Plan. Rick Hohnbaum is aware of the strategies outlined in the February TMDL Annual Report Approval letter that need to be implemented by December 31, 2018. Based on my current work plan, I intend to have the updated TMDL Report due September 30th complete by mid-July.

For specifics relating to the February 2018 TMDL Annual Report and the Approval Letter, please refer to pages 3 – 7.

ALT



Oregon

Kate Brown, Governor

Department of Environmental Quality

Western Region Eugene Office

165 East 7th Avenue, Suite 100

Eugene, OR 97401

(541) 686-7838

FAX (541) 686-7551

TTY 711

February 12, 2018

Rick Hohnbaum
664 Commercial St
PO Box 486,
Monroe, OR 97456

Re: Review and Acceptance of the 2018 TMDL Implementation Plan Annual Report for City of Monroe

Dear Mr. Hohnbaum

Thank you for meeting with me on September 13, 2017, on behalf of the city, in the TMDL Annual Report meeting in Monroe. Based on our discussions and the report you submitted on December 8, 2017, it is evident that ongoing efforts and standard business practices that support the protection of water quality remain underway in the city even though the city did not submit TMDL Annual Reports 2012-2017. Please note that DEQ will closely track and enforce Annual Report and Five Year Review dates as the city moves forward with implementation.

Year five of Monroe's current TMDL implementation cycle will end on December 31, 2018. To date, the city has not reported on the implementation of a number of strategies identified in the TMDL Implementation Plan Matrix. Prior to the end of the current five year cycle, Monroe should provide reasonable assurance that the following strategies and actions will be completed: 1) develop post-construction stormwater treatment standards for new and re-development; 2) draft and adopt erosion and sediment control requirements for developments < 1 acre; 3) draft requirements or an incentive program for low impact development; 4) protect, enhance, and track changes in riparian vegetation; 5) provide internal or external water quality training opportunities for public works staff; 6) provide or support local hazardous waste collection events for community members.

Failure to implement a TMDL Implementation Plan is in violation of Oregon Administrative Rule 340-042-0080(4)(a). Failing to timely implement a TMDL Implementation Plan, by a Designated Management Agency, as required by department order, is a Class II violation, per OAR 340-012-0055(2)(e). Class I violations are the most serious violations; Class III violations are the least serious.

I would like to reaffirm that I am available as a resource to assist you as you move forward with TMDL implementation. Please feel free to contact me at (541) 687-7347 for assistance.

Best regards,

Priscilla Woolverton
Upper Willamette TMDL Basin Coordinator

cc: Zach Loboy, Watershed Manager, DEQ
RJ Theofield, The City of Monroe

City of Monroe TMDL Implementation Tracking Matrix (2012-2017)

Pollutant: TEMPERATURE	City of Monroe TMDL Implementation Tracking Matrix (2012-2017)					
Source	Strategy to Reduce Pollutant	Action to Implement Strategy	Benchmark Indicators of Progress	Timeline	Measures of Successful Strategy	Status
1. Solar Radiation	Protect and enhance existing shading vegetation. Plant additional vegetation along waterways on City-owned property.	Include riparian protection overlay and protection requirements in a City ordinance	Compare aerial photographs at five-year intervals to determine the current state and changes to riparian areas.	Adopt ordinance by August 2008	Adopt new ordinance, enforce ordinance, track the number of violations	<p>12/16/2011 - Local Wetlands Inventory Map was approved by DSL</p> <p>07/29/2012 - Public Forum discussing draft options for implementing local control local wetland and riparian inventory</p> <p>10/01/2012 - Planning Commission work session discussing draft Natural Resource Overlay District (implementing code for LWR maps)</p> <p>03/04/2013 - Public Hearing held at Planning Commission to amend Monroe's Land Use Development Code to implement wetland and riparian corridor protections. PC votes 4-0 to forward the matter to City Council with a recommendation to reject the language.</p> <p>03/05/2013 - At City Council Jim Minard discussed the PC decision and that he will contact other agencies for next steps.</p> <p>The LWI Map for Monroe will be available on the City website by February 1, 2013.</p> <p>Working with the Long Tom Watershed Council on the Monroe Drop-Structure Alternatives (MDSA) Project. The MDSA Project is a process to identify opportunities to improve habitat, address fish passage blockages, and identify natural processes to increase the channel capacity for the Long Tom River downstream of Fern Ridge Reservoir, particularly around Monroe. Alternatives and options to Monroe Drop-Structure are currently being discussed.</p> <p>In addition to the Monroe Drop-Structure Alternatives Project, a project with the US Army Corps of Engineers (USACE) is slated for the future. The "1135" Program will likely become active in Monroe over the next few years (2012-?). The 1135 mission is to work in the restoration of degraded ecosystems through the modification of Corps of Engineers' structures, operations, or implementation of measures in affected areas.</p>
2. Wastewater Plant Discharge	Work with property owners and the local watershed council to initiate riparian restoration projects	Contact property owners and discuss options	Establish a good working relationship with all parties involved. At least one riparian tree planting completed every two years.	Begin June 2008 and will be on-going	Monitor new growth in riparian areas and review annually	Completed and ongoing since 2004
	Maintain low effluent discharge	When requested, provide support for conservation organization project proposals	Be involved with and provide support for at least three projects annually	Available immediately	Track the number of project proposals submitted	Completed and ongoing
	No Discharge during summer months	Maintain compliance with NPDES	Provide documentation showing that effluent does not affect the temperature of the river	In progress and on-going	Provide summary report on the amount of wastewater stored	Completed and ongoing
		Store wastewater discharge during summer months	Monitor the amount of wastewater stored	In progress and on-going		Completed and ongoing

City of Monroe TMDL Implementation Tracking Matrix (2012-2017)

City of Monroe TMDL Implementation Tracking Matrix (2012-2017)							
Pollutant: BACTERIA	Source	Strategy to Reduce Pollutant	Action to Implement Strategy	Benchmark Indicators of Progress	Timeline	Measures of Successful Strategy	Status
1. Pet and Animal Waste	Reduce the amount of Pet Waste that is not properly disposed of	Enforce existing pet waste pick-up ordinance	Determine locations and prepare news release to inform residents about new stations. Review ordinance and complete pet waste station strategy	Begin April 2008, completed by Sept. 2008 with ongoing maintenance Follow installation of pet waste stations and news releases, begin increased enforcement	Number of pet waste stations Track the number of citations issued	Completed. 7 stations installed. 4 in 2011 at City Park (P&W), 1 in 2015 at City Park (P&W), six estimated \$300 to install each station and \$40 annually for pet waste bag reimbursement.	No citations recorded. Formal warning letter sent due to animal waste, order from residents property and police follow-up. Citations are being tracked. On January 22, 2018 an ordinance amending the city's Nuisance Code - Ordinance 2018-100 limiting the number of livestock within the city passed effective August 2018.
	Decrease sedimentation and erosion from new construction	Require and monitor 1200-C permits for new large developments and inform single lot developers of erosion and sediment control plan. Require stormwater detention and treatment for new developments	Provide 1200-C fact sheets to developers, track number of 1200-C permits issued in Monroe Draft stormwater article and include in draft ordinance	Begin immediately and ongoing Ordinance adoption to take place in September 2008	Demonstrate that 100% of new developments over one acre obtain 1200-C permits from DEQ Ordinance adopted by City Council and all new developments comply with stormwater detention and treatment requirements	No ordinance has been adopted. As of 02/22/2018, an intergovernmental agreement between Plaquemine, Lake Village, Monroe, and Benton County is being strongly considered. The ISA would create consistency in planning practices for the area. A portion of the Planner's work plan would be to review development code language such as stormwater detention standards. It is estimated that drafting of ordinance language would occur within 4 months. The ordinance will be on the council agenda by July 2018 for adoption.	
2. Erosion and Sedimentation	Increase the detention time and treatment facilities for stormwater to allow for infiltration and sediment deposition	Include stormwater detention and treatment for new development.	Same as above	Same as above	Same as above	Ongoing - Commercial developments and subdivision's require detention time according to Section 5.126 and Article 7 of Monroe's Land Use Development Code. (Attached)	
	Use BMP's during public works operations before they over flow into storm sewers and provide downstream sediment basins.	Regularly clean out catch basins and sediment traps before they over flow into storm sewers and provide downstream sediment basins. Publish a series of educational materials in local newspaper, City publications, and City's website Storm Storm Drains Seek funding to update Stormwater Master Plan	Maintain records of cleaning operations Materials reviewed and selected. Review and update immediately. Add materials by July 2008 Begin seeking funding immediately	Periodically check sewers and catch basins for sediment deposition Information provided at front counter and on website. Track number of storm drains stenciled.	Same as above	Periodically check sewers and catch basins for sediment deposition Information provided at front counter and on website. Track number of storm drains stenciled.	Ongoing - 2/3 (65 out of 90) of city catch basins cleaned annually.
3. Stormwater Discharge	Public awareness of actions that individuals can take to minimize stormwater impacts	Update Stormwater Master Plan and include water quality protection considerations and priorities	Secure funding, develop work program, and draft plan.	Begin reviewing existing information immediately. Add materials by July 2008	City Council adopts updated Stormwater Master Plan that includes water quality protection mechanisms.	No education materials are currently being provided. The city's newsletter website, and front counter will provide educational materials by June 2018.	
	Maintain effluent low bacteria levels (monitoring indicates compliance)	Maintain compliance with NPDES permit requirements	Provide documentation showing that effluent does not affect bacteria levels in the river	In Progress and ongoing	Monitor effluent as a condition of DEQ discharge permit	Stormwater Master Plan funded and completed Dec. 2015 Completed and ongoing. The City maintains effluent for bacteria levels and compliance with NPDES permit requirements.	
4. Wastewater Treatment Plant							

City of Monroe TMDL Implementation Tracking Matrix (2012-2017)

Pollutant: MERCURY	City of Monroe TMDL Implementation Tracking Matrix (2012-2017)					
Source	Strategy	How	Measure	Timeline	Milestone	Status
1. Natural Background in Soil and Rock	Decrease soil disturbance in areas sensitive to erosion	Require that steep slopes and unstable soils are identified and protected in development applications	Review development applications for compliance	In progress and on-going	Development applications show steep slopes	As of 01/22/2018, an Intergovernmental Agreement between Philomath, Adair Village, Monroe, and Benton County to jointly employ the services of a community development planner is being strongly considered. The IGA would create consistency in planning practices for the area. A portion of the Planner's work plan would be to review development code language and evaluate the potential for steep slope requirements for smaller developments. It is estimated that drafting of ordinance language would occur within 4 months. The ordinance will be on the council agenda by July 2018 for adoption.
2. Erosion and Sedimentation	Decrease sedimentation and erosion from new construction	1200-C requirements for development applications over one acre. Adopt code requirements for smaller development applications.	Provide 1200-C and Code fact sheets to developers	Begin immediately and on-going	Planning staff and building inspector will monitor compliance with code and 1200-C requirements	1200-C Permits are required since 04-23-2012, with the passing of Ordinance No. 2012-273. Developers are made aware of 1200-C permits. 1 permit has been issued. Currently there are no requirement for smaller development applications. As of 01/22/2018, an Intergovernmental Agreement between Philomath, Adair Village, Monroe, and Benton County to jointly employ the services of a community development planner is being strongly considered. The IGA would create consistency in planning practices for the area. A portion of the Planner's work plan would be to review development code language and evaluate the potential for 1200-C requirements for smaller developments. It is estimated that drafting of ordinance language would occur within 4 months. The ordinance will be on the council agenda by July 2018 for adoption.
3. Air Deposition	Prevent erosion and reduce the amount of stormwater discharged	Pursue strategies outlined above that address erosion and stormwater management	Meet specific strategy benchmarks	Follow timelines in specific strategies	Meet specific strategy completion measures	As of 01/22/2018, an Intergovernmental Agreement between Philomath, Adair Village, Monroe, and Benton County to jointly employ the services of a community development planner is being strongly considered. The IGA would create consistency in planning practices for the area. A portion of the Planner's work plan would be to review development code language and evaluate the potential for additional strategies to address erosion and stormwater management.

City of Monroe TMDL Implementation Tracking Matrix (2012-2017)						
Pollutant: ALL POLLUTANTS						
Source	Strategy to Reduce Pollutant	Action to Implement Strategy	Benchmark Indicators of Progress	Timeline	Measures of Successful Strategy	Status
	Implement outreach and education activities for public works staff and the general public	Incorporate training materials from EPA and DEQ to augment existing public works training programs	DEQ contacted about training materials, training decided on and scheduled	Review training materials that are available. Public works director will make a decision on what trainings to pursue by the end of 2008	All public works employees have been trained using EPA and DEQ materials	Public Works employees do not participate in stormwater trainings. Through the Public Works Superintendent has attended the following trainings: 07/2016 - Mini Expo Conference (Water & Wastewater), 05/2017 - 2nd Annual Mini Expo Conference, 06/13/2017 - Water & Wastewater Field Operations and Safety, 07/11/2017 - Developing Your Operations and Maintenance Manual, 11/06/2017 to 11/09/2017 - 2017 Fall Operator's Conference
		Plan to add interpretive signage associated with restoration projects	Completely currently in progress restoration projects. Signs designed and sites determined.	Decide best locations and design signage by 09/2008. Install signs by the end of 2008	At least 3 interpretive signs installed in the City of Monroe	Not implemented or currently ongoing due to lack of staff and staff time. Interpretive signage for restoration projects associated with Monroe Drop Structure Alternatives project / USACE 1135 Program activities are likely to be implemented.
N/A	Reduce the amount of hazardous waste that is not properly handled or disposed of	Hold annual hazardous waste event and incorporate disposal education into this event and other activities. Evaluate public works facilities and maintenance for hazardous materials	Local waste disposal provider contacted. Event Held Facilities evaluated	Initiate discussion with disposal company immediately. Event held by the end of 2008 and annually thereafter	One waste collection event held with significant community participation	Monroe's waste collection provider, Republic Services, has not held an event in Monroe for "several years". Though, they held a "Residential Household Hazardous Waste" event 11/11/2017 in Corvallis. This event was advertised on the City of Monroe's website. In the future, teaming up with a neighboring jurisdiction to host an event is a possibility.
	Secure funding for stormwater system upgrades and encourage best management practices in new developments	Collect stormwater system development charges	Track amount of SDC's collected annually	In progress and on-going	Review and update stormwater SDC schedule annually	Amount of SDC's collected tracked. SDC schedule is updated annually to reflect the Construction Price Index.
		Research incentives that encourage developers to go beyond compliance and install advanced stormwater features	Draft incentive program. Provide low impact development options. Decision on whether to move forward with adoption	Research incentive programs. Choose best option and prepare draft. Present findings and draft to City Council.	A decision by City Administrator and Council on whether or not to move forward with adoption of incentive program.	The OSU Low Impact Development Program was previously active in Monroe until around 2013. The current staff/council/planning commission is not aware or actively engaged in that program.
	Pursue opportunities to partner with other local governments and organizations to implement mutual strategies	As implementation of the strategies listed begins, contact other entities about coordinating efforts. Continue to be involved in regional water resource planning efforts.	Two meetings attended annually. At least one cooperative project implemented by the end of 2008.	On-going	Attend region-wide water resource planning meetings. Support proposals that work on region-wide coordination	City Staff attended DEQ DMA quarterly meeting in Fall of 2017.

Monroe is a DMA. Designated Management Agency (DMA)" means a federal, state or local governmental agency that has legal authority over a sector or source contributing pollutants, and is identified as such by the Department of Environmental Quality in a TMDL.

“For nonpoint source pollution, sector- or source-specific TMDL implementation plans will include specific management strategies and timelines. DMAs will be expected to prepare an annual report and undertake an evaluation of the effectiveness of their plans every five years to gauge progress toward attaining water quality standards. If it is determined that an implementation plan is not sufficient to achieve the load allocation, the DMA will be required to revise the plan accordingly. All of these actions, taken together, will result in attainment of water quality standards.”

The enforcement process for failing to timely submit a report or plan as required by rule.

OAR 340-012-0055(2)(e) requires implementation of the annual reporting component of the city’s TMDL implementation plan. Failing to timely submit is a Class II violation. A formal enforcement action may include a civil penalty assessment for each day of violation.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
MASTER UTILITY PLAN
Fund # 604

FORM
LB-10

City of Monroe

Line Item	Historical Data			Budget 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY CITY COUNCIL
	Actual	First Preceding Year 2016-2017						
	Second Preceding Year 2015-2016							
1					RESOURCES			
2	(45,128)		0		Cash on hand	0		
3	60,000		0		Transferred IN from Sewer Reserve	0		
4	5,582		0		Transferred IN from Sewer SDC	0		
5	5,582		0		Transferred IN from Stormwater SDC	0		
6		29,366	0		RUS Wastewater Grant	0		
7		28,764	0		RUS Stormwater Grant	0		
8			0		DEQ Grant/Loan	0		
9			0			0		
10			0			0		
11	26,036	58,130	0		Total Resources, except taxes to be levied	0	0	0
12					Taxes estimated to be received			
13					Taxes collected in year levied			
14	26,036	58,130	0		TOTAL RESOURCES	0	0	0
15					REQUIREMENTS **			
16					Org Unit or Prog & Activity			
17	17,271		0		MUP			
18	8,765		0		MUP			
19		58,130	0		MUP			
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30					Ending balance (prior years)			
31			0		UNAPPROPRIATED ENDING FUND BALANCE	0		
32	26,036	58,130	0		TOTAL REQUIREMENTS	0	0	0

Detail
Materials/Serv Wastewater Master Plan
Materials/Serv Stormwater Master Plan
Transfers Transfer to Sewer Reserv

Local Budgeting in Oregon



Local Budgeting in Oregon

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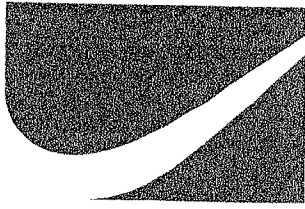
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Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual* (150-504-420), hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it is not a substitute for the *Manual*. Before you take any formal action in the budget process, consult the *Manual*.

First, the basics

What is the law?

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual or biennial budget. (The only exceptions are a few types of local governments specifically exempted.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

This is not unusual. Many states have specific laws which require units of local government to prepare and adopt annual operating budgets. Yet, Oregon's budgeting system is considered one of the most progressive in the nation. Why?

Look at Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two important things:

1. It establishes standard procedures for preparing, presenting, and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

Many people rely on you, as an elected or appointed official, to see that the annual budget is prepared correctly. State officials check to see that the budget is prepared and administered according to law, and citizens in your district check to see that programs they want and need are adequately funded. This makes budgeting in Oregon a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services.

To give the public ample opportunity to participate in the budgeting process, local budget law requires that a budget officer be appointed and a budget committee be formed. The budget officer draws together necessary information and prepares the first draft of the budget. The budget committee then reviews and revises the proposed budget before it is formally approved. Notices are published, budgets are made available for public re-

view, and at least two opportunities for public comment are provided. These requirements encourage public participation in the budget-making process and give public exposure to budgeted programs and fiscal policies before their adoption.

Naturally, citizen involvement varies from one community to the next. If the patrons in your district are active and involved, you may find citizens asking for information not specifically required under local budget law. It is up to your local government to prepare a budget that clearly outlines its fiscal policies and is satisfactory to the voters of the district. If you can make your budget clear and concise, you'll find that taxpayers have a better understanding of the purposes for which their tax dollars are spent. You may also find the citizen input informative and beneficial.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 through June 30).

Note: Local governments have the option of budgeting on a 24-month "biennial" budget period or by fiscal year. For the differences entailed in biennial budgeting, see page 8. Throughout this booklet, we refer to "fiscal year" but if a local government adopts a biennial budget, the period referred to is a 24-month period.

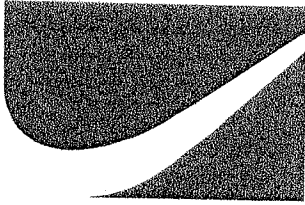
Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

The content and detail of each budget will vary substantially because of differences in the purpose, size, and complexity of local governments.

Who is on the budget committee?

The budget committee consists of the members of the local governing body (such as county commissioners or school board members) and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Note: For most of the districts in Multnomah County, because the Tax Supervising and Conservation Commission (TSCC) holds the budget hearing, the governing body is the budget committee and there are no appointive members. These districts should consult with the TSCC about their processes. This publication addresses the budget committee process for all other districts in the state.



The budget cycle

The nine steps

Budgeting is not something you do once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: The budget is prepared, approved, and finally adopted. Your budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into nine steps.

Preparing the budget

1. **Budget officer appointed.** Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. **Proposed budget prepared.** The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. **Budget officer publishes notice.** When the proposed budget and the budget message are ready, the budget officer publishes a "Notice of Budget Committee Meeting." If notice is only published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date. The notice may be published once in a newspaper (five to 30 days prior to the scheduled budget committee meeting) as long as it is also published on the local government's website at least 10 days before the meeting. The newspaper notice must include the website address. If notice is hand delivered or mailed, only one notice is required not later than 10 days prior to the meeting.
4. **Budget committee meets.** At least one meeting must be held to 1) receive the budget message and budget document, and 2) hear the public. The budget officer provides a copy of the proposed budget to each member of the budget committee. The copies may be distributed any time before the advertised bud-

get committee meeting. It is also acceptable to wait and distribute the budget at the advertised meeting. When the budget is given to the budget committee, it becomes a public record and must be made available to the public.

The budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.

At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget. If public comment is not allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings.

After the initial meeting, if needed, the budget committee may meet as many times as needed to revise and approve the budget. If two or more meetings are held to take comment from the public, only the first meeting to do so must meet the publication requirements explained in step 3. Notice of additional meetings for this or any other purpose may be provided in the same time frame and manner as notices of meetings of the governing body. Notice of other meetings of the budget committee must be provided as required by Oregon public meeting law. All meetings are open to the public.

5. **Committee approves budget.** When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, the budget is approved. If the budget requires an ad valorem tax to be in balance, **the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.**

Advertising and holding hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The budget officer must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed, or be hand delivered.

If no newspaper is published in your district and estimated expenditures for the ensuing year do not exceed \$100,000, you may provide the budget summary and notice of budget hearing by posting it in three conspicuous places within the district for at least 20 days prior to the date of the hearing.

See the *Manual* for details on publication requirements.

7. **Budget hearing held.** The budget hearing must be held by the governing body on the date specified on the public notices.

The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, without first publishing a revised budget summary and holding another budget hearing:

- Taxes may not be increased beyond the amount approved by the budget committee, and
- Estimated expenditures in a fund may not be increased by more than \$5,000 or 10 percent, whichever is greater.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It should not be formally adopted until the latter part of June** so last-minute revisions to revenue or expenditure estimates can be incorporated.

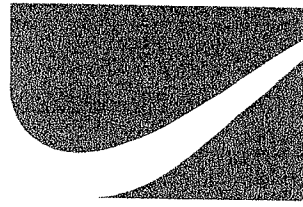
The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30. See the *Manual* for the format of the resolution or ordinance.

9. **Budget filed and levy certified.** The final step in the budget cycle is to certify any necessary property tax levy.

Districts levying a property tax must submit to the county assessor's office on or before July 15:

- Two copies of notice of levy and the categorization certification, and
- Two copies of the budget resolution or ordinance.

Each local district that does not levy a property tax must send a copy of the resolution adopting its budget and making appropriations to the Department of Revenue on or before July 15. All local districts send a copy of the complete budget to the county clerk on or before September 30. School districts also submit a copy of the budget to the county education service district office and to the Oregon Department of Education.



The budget document

All budgets must meet certain minimum requirements, outlined here. For specific examples consult the *Manual*.

Under local budget law the budget must follow a basic format. Expenditures generally are broken down first by fund, then by organizational unit or program, and then, more specifically, by object classification and object. Revenues are broken down by fund, at the least.

What is a fund?

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government.

Depending on the size and complexity of your local government and the services it provides, your district may also have a number of special funds. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Examples include: debt service funds, construction funds, reserve funds, street funds, water funds, and sewer funds.

What is an organizational unit?

Some funds are broken down to account for one or more organizational units or activities, which are merely subdivisions of a fund. An organizational unit might be a department, office, or division. What you call these units is up to your local government.

What is a program?

Budget requirements may be prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting.

Budget format

Your budget detail sheets for expenditures and revenues must show in parallel columns:

1. Actual expenditures and revenues for two years preceding the current year.
2. Budgeted requirements and revenues for the current year.

3. Estimated requirements and revenues for the coming fiscal year. Upcoming fiscal year estimates should be broken into three columns: proposed, approved, and adopted, showing estimated amounts as they are considered through each step of the budget process.

Information in each column must be itemized to show all estimated or incurred requirements and revenues.

Revenues

Budget revenues are divided into two types: ensuing year property tax and nonproperty tax revenues. Property taxes shown in your budget will not be the same as the property tax "levy" you submit to the assessor.

There are three reasons for this. First, not all taxpayers pay their taxes in the year billed. Second, discounts are given for timely property tax payments. Third, the Oregon Constitution sets a limit on the amount of taxes that can be collected from an individual property.

You must estimate the amount of taxes to be lost because of the "constitutional limits" and "discounts allowed and other uncollected amounts."

The total of these amounts plus estimated taxes to be received cannot exceed your district's taxing authority, which includes its rate limit, voter approved local option levies, and levies to repay bonded debt. This total is the amount of tax levy that is certified to the assessor.

The amount estimated as "loss due to constitutional limit" will vary from district to district. Late in October or early November each year, the tax collector sends the district a report on the amount of taxes that will actually be billed for the district. This is called the taxes imposed.

"Discounts allowed and other uncollected amounts" normally will represent only a small percentage of the property tax levy. Contact your county tax collector for help in determining this percentage.

You next need to calculate how much tax revenue can be raised using the district's permanent rate limit.

$$\begin{array}{c} \text{Rate Limit} \\ \text{times} \\ \text{Estimated District Assessed Value} \\ \text{equals} \\ \text{Amount Raised By Rate Limit} \end{array}$$

This amount plus any local option taxes or bond levies, less the estimate of taxes to be lost, is the amount of tax revenue estimated to be received. If this amount is less than the amount needed for the budget, requirements must be reduced, other sources of revenue found, or additional taxing authority approved by voters.

Expenditures and requirements: by fund

Under the law, budget expenditures and other requirements must be itemized to show all estimated expenses. The estimates may be prepared either by program or organizational unit. Within any fund each expenditure must be detailed and identified, arranged by organizational unit if applicable, and put into one of these major object classifications:

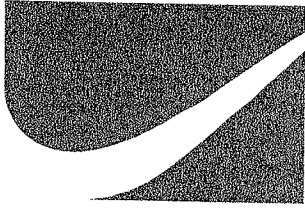
- **Personnel services** includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.
- **Materials and services** includes contractual and other services (example: audit or legal services), materials, supplies, and other charges.
- **Capital outlay** includes acquisition of land, buildings, improvements, machinery, and equipment.

Some special expenditures and requirements do not fit logically into one of these three object classifications. These are put in special categories. The most common special categories are:

- **Debt service** includes repayment of principal and interest on bonds, interest-bearing warrants, and short term loans.
- **Transfers.** An amount to be given as a resource to another fund in the budget.
- **General operating contingencies.** A special amount set aside in the upcoming year for unforeseen expenses.
- **Unappropriated ending fund balance.** A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Expenditures and requirements: program budgets

Program budgets are prepared differently. Estimates for each program must be arranged by activity and then put into separate object classifications, as already described.



Taxes and budgeting

Many local governments rely heavily on property taxes to finance services they offer. In some cases, services are paid for entirely by property taxes.

The amount and type of tax a local government may levy is limited by the Oregon Constitution and Oregon law. The constitution allows a local government to levy annually the amount that would be raised by its permanent rate limit without further authorization from the voters. Revenue from the permanent rate-limited levy can be used for any purpose.

When a local government has no permanent rate limit or when the rate limit does not provide enough revenue to meet estimated expenditures, the government may request a local option levy from the voters. These levies are in excess of the rate limit and require voter approval. Currently, ESDs cannot use the local option tax. Schools and community colleges can use the local option tax, but the amount they may request is limited.

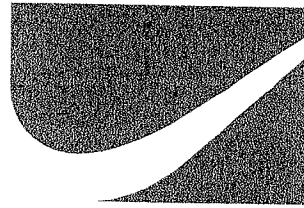
A local option can be used for general purposes or a specific activity. The levy may be stated as a total dollar amount or rate to be levied uniformly for a period. If the levy is for an operating purpose, the period cannot exceed five years. If the levy is for a capital project, the period cannot exceed 10 years or the life of the capital asset, whichever is less.

A debt service levy is used only to pay principal and interest on bonds. The constitution does not require voters to approve this type of levy each year. That's because voter approval of a bond issue is considered approval of levies necessary to repay bond interest and principal.

By law, some local governments are limited on the total amount of tax they may levy. These limits are computed as a percentage of a local government's property value. For specific examples, consult the *Manual* or the Department of Revenue, Finance and Taxation Unit.

Tax levies not made according to law may be voided by an appeal to the Oregon Tax Court. Appeals can be made by the county assessor, county court, board of commissioners, Oregon Department of Revenue, Tax Supervising and Conservation Commission, or 10 or more interested taxpayers. An appeal must be submitted within 30 days after the local government certifies the tax levy to the county assessor.

In addition, since 1991, the Oregon Constitution has limited the amount of taxes that may be imposed on any property. For any property, the maximum amount of taxes to support the public school system is \$5 per \$1,000 of real market value. The maximum amount of taxes to support other government operations is \$10 per \$1,000 of real market value. Certain types of taxes may not be subject to the limit. See the *Manual* for further information.



Elections and budgeting

Many local governments find that available revenues, including revenue from levies made under the permanent rate limit, are not enough to finance proposed expenditures. In this case, there are two alternatives:

1. Lower the proposed expenditures to equal available revenues, or
2. Schedule a tax levy election to obtain voter approval to levy a local option tax.

All local governments that decide to schedule a levy election are limited to four election dates each year. The levy election must be on one of these dates.

See your county elections officer for more information. The county elections officer publishes election notices, sample ballots, and a list of polling places.

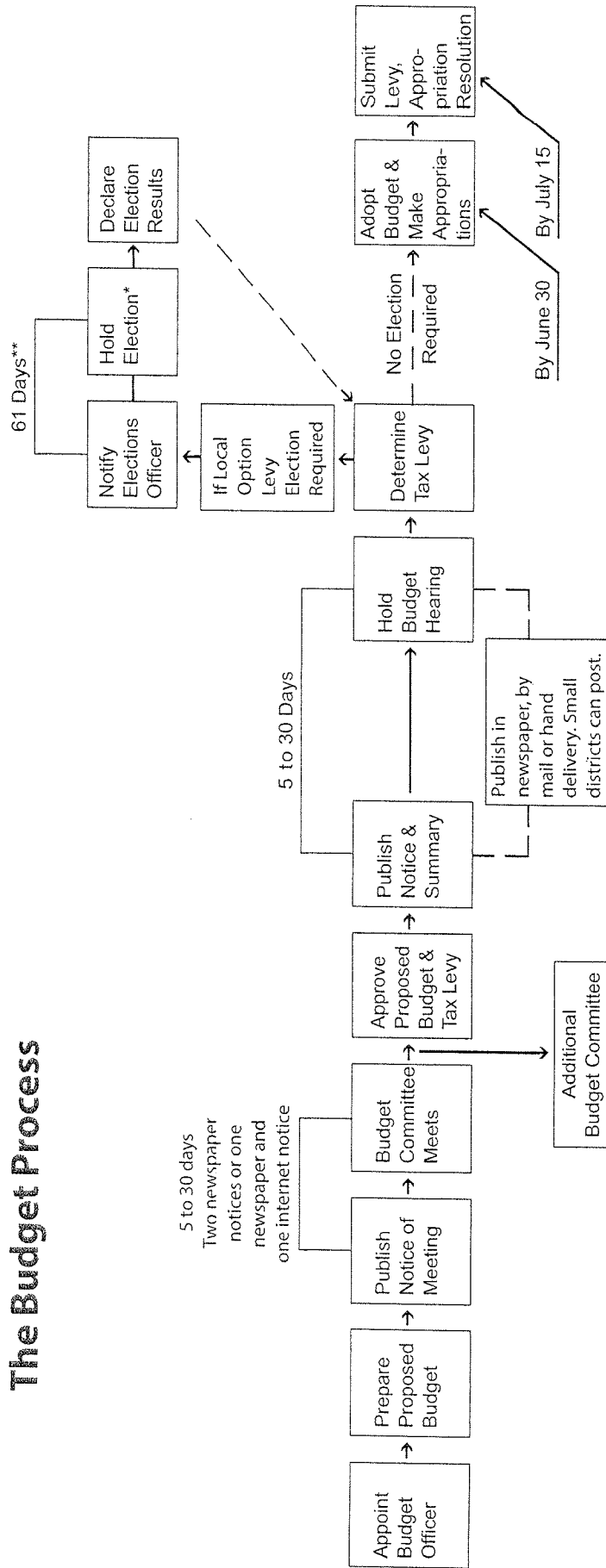
Election dates

- Second Tuesday in March
- Third Tuesday in May
- Third Tuesday in September
- First Tuesday after the first Monday in November

Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in September, it must request in writing from the county tax assessor an extension to certify its tax levy. When the tax levy is finally determined, the governing body adopts the resolution to levy taxes and submits its final levy certification to the assessor. If the late levy election failed, the governing body must reduce its budget appropriations to reflect the amount of taxes it actually has authority to levy.

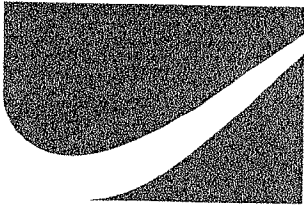
Tax levy ballot language sometimes must contain certain wording or statements required by law or must not exceed other limits. For more details, see the *Manual*, or download a copy of the *Tax Election Ballot Measure Manual* (150-504-421).

The Budget Process



* Elections may be held earlier.

** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.



Appropriations and their use

When the nine budget steps are completed and the new fiscal year begins, the governing body works from appropriations. Amounts listed in the appropriation resolution provide authority to spend public funds in the next 12 months. However, appropriations may be made in broader categories than the detail presented in the budget.

District spending is limited to the schedule of appropriations. But what if it is necessary to exceed original appropriations? This may be done after transferring appropriations or preparing a supplemental budget. There are special provisions for exceeding appropriations due to civil disturbance, fire, flood, earthquake, or other calamity.

Appropriation transfers

The governing body's spending authority in existing appropriations may be changed by 1) transferring amounts among existing appropriations in the same fund, or 2) transferring from an existing appropriation in one fund to an existing appropriation category in another fund.

Whenever you need to transfer an appropriation, the governing body must enact a resolution or ordinance providing for the transfer. This enactment must be made before any overexpenditure is incurred. Once a transfer is authorized, the expenditures can be made.

Supplemental budgets

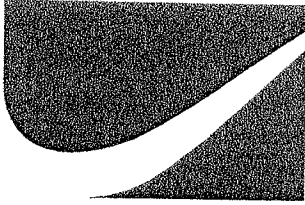
By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. But there will be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues which may be spent without a supplemental budget.) Supplemental budgets cannot be used to authorize a tax levy.

Local budget law does not contemplate the involvement of the budget committee in adopting supplemental budgets. The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or less than of the budget fund being adjusted. If the expenditures are more, the governing body must

publish a summary of the changes in the supplemental budget and hold a special hearing.

Public officials who spend money unlawfully, in excess of authorized amounts or for purposes not provided by law, are civilly liable. The district attorney or a taxpayer may file suit for return of the money.

For more details, see Oregon Revised Statute 294.471 or the *Manual*.

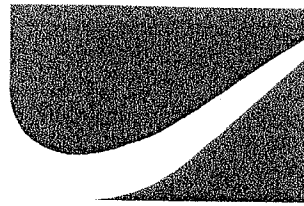


Audits

The final phase in the budgeting cycle is an audit of the previous fiscal year. This usually is done soon after a new fiscal year begins. Most local governments are subject to Oregon's Local Budget Law. Most of these governments are required to have their accounts and fiscal affairs audited and examined annually.

An audit must be done by the Secretary of State or an auditor certified by the Oregon State Board of Accountancy to conduct municipal audits. The auditor examines financial statements, books, records, and other financial data of your local government. The auditor also will look at any activities that relate to collection, receipt, custody, handling, expenditure, or disbursement of public funds.

Contact the Secretary of State's office, Audits Division for further explanation or questions.

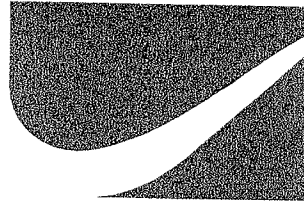


Biennial budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a period of 24 months. The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee who prepare a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - Actual expenditures for the two budget periods preceding the current budget period,
 - The estimated expenditures for the current budget period, and
 - The estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for a two-year period.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing 24-month budget period. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing budget period.

7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.
8. Districts that must submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so only during the first year of a biennial budget period.



Questions and answers

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members cannot receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

Who are the budget committee officers?

Only a presiding officer position is required by law. The presiding officer's duties are to chair budget committee

meetings. The chair can be either an elected or appointed member. Some districts may elect a vice chair to conduct meetings in the presiding officer's absence. The committee should also designate someone to be responsible for keeping an official record of its proceedings. All members of the budget committee have the same degree of authority and responsibility.

What is the budget committee's main function?

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

What are the rules about budget committee meetings?

Budget committee meetings are open to the public. A quorum is required to conduct committee business. A majority of the budget committee membership is required to approve any motion.

Minutes of each meeting are kept. The minutes are the official record of budget committee meetings. It is important that minutes are accurate. The budget process is required by law and districts may need to document that the process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the votes recorded in the minutes.

What happens at the first budget committee meeting?

Generally, the budget committee elects a chair and other officers, receives the budget message, hears patrons, sets dates for future meetings, and adopts rules of order. These rules should establish an operating procedure for the budget review process. The committee may adopt Robert's Rules of Order or establish its own. In any event, the budget committee needs to discuss and agree upon a procedure. The committee may not adopt any rule which would allow it to take official action with approval of less than a majority of its members in agreement.

What happens at subsequent budget meetings?

Generally, the second and other subsequent meetings take place at least one week after the first meeting. This practice allows budget committee members to review the proposed budget document. Budget committee members may wish to make arrangements with the district administrator and/or budget officer to visit district operations during this week, make inquiries about specific budget items, request additional information, or indicate areas of interest they believe should be highlighted at future

meetings. In subsequent meetings, the entire budget is reviewed fund by fund and/or section by section.

At least one meeting must provide the opportunity for the public to ask questions and make comments about the budget. Notification of the first budget committee meeting in which public questions and comments will be heard is required in a newspaper of general circulation, by a first-class mailing to every street address or P.O. box in the district, or by hand delivery to every street address. See Chapter 9 of the *Manual* for more detail on publication requirements.

How many meetings are required?

The number of meetings required varies from year to year and with the unit of government. Some districts meet only once, others may need to meet several times. Factors such as the detail in the budget documents, size of the district, number of funds, presentation of the budget, and the personalities of individual budget committee members will result in various numbers of meetings.

When will I get a copy of the budget?

The budget officer provides copies of the proposed budget at or before the first budget committee meeting, when the budget message is presented by the executive officer.

What other information is available to the budget committee?

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

How is the material that is presented by the budget officer at the first meeting prepared?

The budgeting process is a continuous cycle that generally begins long before the budget committee meets. Each district has its own procedures for budget review and development. In larger districts, each part of the organization may have its own budget preparation process, in which funding requests for the upcoming fiscal year are developed and then "rolled up" into the total agency budget requirements. By the time the budget committee receives the budget message and budget document, many hours of work have been put into budget development. The budget officer coordinates these efforts with district staff and other administrators.

What is a quorum? What happens if we don't have a quorum at a budget committee meeting?

A quorum is one more than half the total number of the members. If a quorum is not present, the members who

are present may discuss committee business, but no action may be taken.

What if we have a quorum, but cannot get a majority of the members of the budget committee to approve the budget?

Any action by the budget committee requires approval by a majority of the entire committee. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion does not pass. It is up to the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

May I ask questions other than at budget committee meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

Can I consult with other budget committee members about details in the budget other than at budget committee meetings?

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold all discussions at budget committee meetings.

Can the budget committee add or delete programs or services?

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may

influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.* However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

What happens after all the sections of the budget are presented?

After all presentations are made, all patron input received, and all other related issues discussed, the budget committee approves the budget. The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor. The governing body may reduce the levy, but the rate or amount of the levy approved by the budget committee cannot be increased without republishing the financial summaries. Approval of the tax levy and the budget should be in the form of a formal motion, with the vote recorded in the minutes of the meeting.

Does the budget committee have any other duties?

At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Local charters may have additional duties. Frequently, budget committee members express a desire to assist the governing body and administration in any public meetings or appearances concerning the budget. The budget committee may be reconvened by the governing body at a later date in the event the financial conditions in the district change. A meeting for this reason is called at the discretion of the governing body and is not a requirement of the local budget law.

*Note: ORS 204.126 says the county budget committee or TSCC approves changes in the salary of elected county officials.

After the budget is approved by the budget committee and recommended to the governing body, what action does the governing body take?

The governing body must publish a financial summary of the budget that was approved by the budget committee. The notice of the budget hearing is also published with the financial summary. At the public hearing, the governing body hears any citizen input on the approved budget. The governing body may make additional adjustments to the budget that was approved by the budget committee. Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, and set the property tax levy rate or amount. If a property tax is required, the governing body must certify the tax to the county assessor no later than July 15.

What if the governing body changes the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right. However, the amount of the estimated expenditure for each fund may not be increased more than 10 percent unless a summary of the revised budget is again published and another public hearing is held. In addition, the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee and published with the notice of the budget hearing without once again publishing the revised budget and holding another public hearing. Of course, budget committee members are free to attend that hearing and voice their opinions of the changes made by the governing body.

What is a supplemental budget?

Districts may find it necessary to prepare a supplemental budget at some point during the fiscal year. Circumstances under which a supplemental budget is authorized are:

- An occurrence, condition, or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.

Although the budget committee is usually not involved with supplemental budgeting, the procedures for supplemental budgets are similar to those for the annual budget. If estimated expenditures are being changed by more than 10 percent, these procedures include a public hearing and publishing a notice and budget summary five to 30 days prior to the hearing.

Where can I find the law that governs the creation and operation of budget committees?

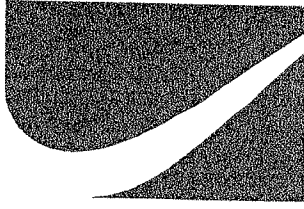
Budget committees are required in Oregon's Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) beginning at ORS 294.305.

These statutes as well as additional information can be found on the Department of Revenue website at www.oregon.gov/DOR.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue
Finance, Taxation and Exemptions
PO Box 14380
Salem OR 97309-5075

Telephone: 503-945-8293
Fax: 503-945-8737
Email: finance.taxation@oregon.gov

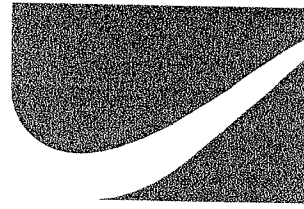


Administration Checklist

- ✓ Gather budget requests.
- ✓ Evaluate budget requests and develop proposed budget.
- ✓ Develop estimates of revenue.
- ✓ Prepare budget proposal.
- ✓ Estimate ad valorem taxes in budget document.
- ✓ Prepare budget message.
- ✓ Publish required notices and budget summary.
- ✓ Provide citizens with information about approved budget.

Budget Committee Checklist

- ✓ Establish a meeting calendar.
- ✓ At first meeting, elect presiding officer (required) and vice chair (optional).
- ✓ At first meeting, establish budget committee procedural rules.
- ✓ At first meeting, receive budget message and proposed budget.
- ✓ Request information.
- ✓ Make budget documents available to any person.
- ✓ Provide opportunities for citizens to ask questions.
- ✓ Approve motion setting the rate or amount of taxes necessary to balance budget.
- ✓ Approve budget and recommend to the governing body.



Glossary

Here are some terms you will use as you work on your budget.

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See "Assessed value."

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See "Local government."

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See "Local government."

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also "Resolution."

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See "Ordinance."

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Email.....finance.taxation@oregon.gov

Each year the Department of Revenue makes available a booklet that contains forms and instructions for summarizing your district's budget for publication and certifying the tax levies to the assessor. These forms meet the minimum requirements of local budget law and are free of charge.

The forms are available each year beginning in January on the department's website at www.oregon.gov/dor.

The booklet is available upon request by contacting the Finance, Taxation and Exemptions Unit by telephone, email, or at the address below. If you would like a copy sent to you, please request your copy no later than November 15.

Finance, Taxation and Exemptions Unit
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

Your district may also computer-generate the budget detail and publication forms based upon your district's own computer formatting.

Have questions? Need help?

General tax information.....www.oregon.gov/dor
Salem..... 503-378-4988
Toll-free from an Oregon prefix.....1-800-356-4222

Asistencia en español:

En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.