

City Hall  
 206 N. Main St.  
 Toledo, Oregon 97391  
 6:00 p.m.



**CITY OF TOLEDO**  
**Budget Committee Meeting Minutes**  
**April 7, 2026**

**1. Call to Order**

- a. Mayor Mix called the meeting to order at 6 p.m.; also via Zoom in Toledo, Oregon.

**2. Roll Call**

<b>Committee Member</b>	<b>Present</b>	<b>Absent</b>	<b>Via Zoom</b>
Mayor Mid			
Council President Silvia			
Councilor Kauffman			
Councilor Chambers			
Councilor Burns			
Councilor Keating			
Councilor Riley			
Barry Bruster			
Ricky Dyson			
Dakota McKnight Todd			
Anne Learned-Ellis			
Jonathan Mix			
Kim Bauman			
Stephanie Smith			

- a. Staff Present: City Manager Rich Huebner, Finance Director Mindy Suitter, Interim Finance Manager Judy Richter, and City Recorder Paul Johnson

**3. Budget Training**

- a. Finance Director Judy Richter conducted comprehensive budget training covering Oregon's local budget law, the budget process, fund structure, and technical components. Key points included:
  - i. Legal Framework and Process: Oregon's budget law requires detailed procedures for preparing and presenting budgets, with strong emphasis on citizen involvement through budget committee participation. The budget serves as the city's financial plan and policy tool, and failure to follow proper procedures would prevent the city from collecting taxes or spending money.

- ii. **Timeline and Responsibilities:** The budget process runs from January through June 30th, with the Budget Committee comprising five council members and five citizens, each having equal voting power. A majority vote is required to advance the budget. The committee will meet on May 5, May 12, and possibly May 19, 2026.
  - iii. **Fund Structure:** The city operates multiple funds including the General Fund (operations), Special Revenue Funds (specific purposes), Enterprise Funds (Water and Wastewater - self-supporting business-type activities), Capital Project Funds, Debt Service Fund, and various Reserve Funds that function as savings accounts for specific purposes.
  - iv. **Budget Components:** Revenues include beginning fund balance, taxes, grants, interest, and transfers between funds. Expenditures cover personnel services, materials and services, capital outlay, debt service, transfers out, contingencies, and unappropriated ending fund balance.
- b. **Urban Renewal Agency:** The committee also serves as the budget committee for the Toledo Urban Renewal Agency, which receives incremental property tax revenue from a designated district to fund improvement projects and forgivable loans to businesses within the district boundaries.
  - c. Richter emphasized that budgeting involves significant estimation ("crystal ball" work) and encouraged committee members to ask questions throughout the process. She provided examples using the Streets Fund budget to illustrate the format and structure they would encounter.
  - d. Committee members discussed the importance of understanding trade-offs in budget decisions, with Councilor Riley asking about what services might be cut when funding is allocated elsewhere. The group also planned to conduct a debrief session after the budget process to improve future procedures.

**4. Adjournment**

- a. Mayor Mix adjourned the meeting at 7:00 p.m.

APPROVE:

ATTEST:

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Mayor Tracy Mix

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City Recorder Paul Johnson