

City Hall
206 N. Main St
Toledo, Oregon 97391
6:30 PM



Toledo Budget Committee
Regular Meeting – also via Zoom Meeting Platform
May 12, 2026

Virtual Meeting: The Budget Committee will hold the meeting in person for the Budget Committee and staff as well as through the Zoom video meeting platform. The public is encouraged to attend the meeting electronically.

Public Comments: The Budget Committee will not take any public comments at this meeting as this will be an informational/training only.

- 1. Call to Order**
- 2. Roll Call and Assertion of a Quorum**
- 3. Consent Agenda**
 - a. May 13, 2025 Budget Committee Minutes
 - b. May 20, 2025 Budget Committee Minutes Amended
 - c. June 10, 2025 Budget Committee Minutes
 - d. May 7, 2024 Budget Committee Minutes Amended
 - e. April 30, 2024 Budget Committee Minutes Amended
 - f. April 18, 2024 Budget Committee Minutes Amended
 - g. April 7, 2026 Budget Committee Minutes
 - h. May 5, 2026 Budget Committee Minutes
- 4. Review/Discussion of the 2026-2027 Budget**
- 5. Public Comments**
 - a. In-Person/Online Comments
 - b. Submitted Comments

The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting by calling city offices at (541) 336-2247.

6. Decision Items

MOTION REFERENCE — I move to approve the City of Toledo's Fiscal Year 2026-2027 Budget [as amended by the Budget Committee] in the amount of \$ _____; approve a tax rate of \$ _____ per \$1,000 of assessed value; \$176,687.00 in bonded debt; and accept the state revenue sharing.

7. Adjournment

The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting by calling city offices at (541) 336-2247.

City Hall
 206 N. Main St.
 Toledo, Oregon 97391
 6:15 p.m.



CITY OF TOLEDO
Budget Committee Meeting Minutes
May 13, 2025

1. Call to Order

- a. President Rod Cross called the meeting to order at 6:15 p.m.; also via Zoom in Toledo, Oregon.

2. Roll Call

- a. A quorum was determined of 11 members present by President Cross.

Committee Member	Present	Absent	Via Zoom
President Cross	X		
Director Mix	X		
Director Kauffman		X	
Director Silvia			X
Director Burns	X		
Director Keating	X		
Director Bush	X		
Barry Bruster	X		
Ricky Dyson	X		
Stacie Keating	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Vacant			
Vacant			

- b. City Manager Pro Tem David Clyne, Interim Finance Director Judy Richter and City Recorder Lisa Figueroa.

3. Decision Items

- a. **Motion** to approve Tracy Mix as Committee Chairperson.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross			X			
Director Mix					X	
Director Bush		X	X			
Director Kauffman						X

Director Silvia			X			
Director Keating			X			
Director Burns			X			
Barry Bruster	X		X			
Ricky Dyson			X			
Stacie Keating			X			
Anne Learned-Ellis			X			
Jonathan Mix					X	
Vacant						
Vacant						

b. **Motion** to approve Barry Bruster as Committee Vice-Chair.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross			X			
Director Mix			X			
Director Bush			X			
Director Kauffman						X
Director Silvia			X			
Director Keating	X		X			
Director Burns			X			
Barry Bruster			X			
Ricky Dyson			X			
Stacie Keating			X			
Anne Learned-Ellis			X			
Jonathan Mix		X	X			
Vacant						
Vacant						

4. Discussion and Information Items

- a. Consider Committee procedures and process for meetings
 - i. The committee discussed the meeting schedule for reviewing the proposed budget. City management recommended providing more time for budget review.
 - ii. **Motion** to cancel the meeting scheduled for May 15, 2025, and instead hold the next regular meeting on May 20, 2025, with an additional meeting on May 22, 2025, if needed.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross	X		X			
Director Mix			X			
Director Bush			X			
Director Kauffman						X
Director Silvia			X			
Director Keating			X			

Director Burns			X			
Barry Bruster			X			
Ricky Dyson			X			
Stacie Keating			X			
Anne Learned-Ellis		X	X			
Jonathan Mix			X			
Vacant						
Vacant						

- b. Presentation of the Fiscal Year 2025-2026 Budget Message
 - i. Manager Pro Tem David presented the proposed budget message for FY 2025-26, highlighting:
 - 1. Total budget of \$27,667,446 (a 3.6% increase over the previous year)
 - 2. General Fund decrease of \$557,518 (-8.8%)
 - 3. Public Works funds decrease of \$169,414 (-2.4%)
 - 4. Reserves increase of \$1,696,210 (12.9%)
 - 5. Personnel expenditures expected to decrease by 14.2%
 - 6. Materials and services expenses expected to increase by 7.1%
 - 7. Major planned capital expenditures include the Ammon water tank project and infrastructure for the Olalla Meadows development

5. Visitors/Public Comment

- a. Two representatives from local museums requested continued funding: They requested \$12,000 each for operational costs, the same level of funding provided the previous year.
 - i. Brenda Brown from the Toledo History Center
 - ii. Lisa Watson from the Yaquina Pacific Railroad Historical Society (Railroad Museum).
- b. A letter from Wendy Pickell, Evidence Technician for the Toledo Police Department, was read expressing concerns about proposed staffing changes that would eliminate a non-sworn position, specifically the Executive Assistant to the Chief position currently held by Katie Pimentel.

6. Adjournment

- c. The Committee Chair adjourned the meeting at 6:43 p.m.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

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



CITY OF TOLEDO
Budget Committee Meeting Minutes (Amended)
May 20, 2025

1. Call to Order

- a. Committee Chair Mix called the meeting to order at 6:18 p.m.; also via Zoom in Toledo, Oregon.

2. Roll Call

- a. The meeting was called to order and a quorum was confirmed.

Committee Member	Present	Absent	Via Zoom
President Cross	X		
Director Mix	X		
Director Kauffman		X	
Director Silvia	X		
Director Burns	X		
Director Keating	X		
Director Bush	X		
Barry Bruster	X		
Ricky Dyson		X	
Stacie Keating	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Vacant			
Vacant			

- b. Staff Present: City Manager Pro Tem David Clyne, Interim Finance Director Judy Richter, Toledo Fire Chiefs Dave Lapof and Larry Robeson, PW Director Brian Lorimor, Library Director Harrison Baker, Toledo Police Chief Michael Pace, and City Recorder Lisa Figueroa.

3. Discussion /Decision Items

- a. **Motion** to approve the minutes from the meeting held May 13, 2025 as presented.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross			X			
Director Mix			X			
Director Bush		X	X			
Director Kauffman						X
Director Silvia	X		X			
Director Keating			X			
Director Burns			X			
Barry Bruster			X			
Ricky Dyson						X
Stacie Keating			X			
Anne Learned-Ellis			X			
Jonathan Mix			X			
Vacant						
Vacant						

- b. Review/Discussion of the Budget

i. General Fund

1. Chair Mix began by addressing the inability to fund a previously discussed police position due to a revenue deficit of \$557,517 in the general fund. Several committee members discussed how promises shouldn't have been made regarding staff positions given budget uncertainties.

ii. Department heads presented their budgets:

1. Police Department: Chief Pace discussed staffing reductions, dispatch transition to WVCC, and communication service contracts. Budget shows a 36% reduction in salaries reflecting staff reductions.
2. Fire Department: Chief Lapof presented the department's operations, noting they maintained staffing despite challenges. East Lincoln Fire District's separation resulted in lost revenue. Capital improvement projects included a Lucas CPR device and a building addition.
3. Library: Director Baker reviewed goals including hiring a program specialist, expanding adult programs, and facility improvements. The budget showed increased funding for travel, training, and programming.
4. Municipal Court: The budget showed minimal changes from the previous year. Fine revenue has decreased, attributed to less enforcement activity and officer training focus.
5. Public Works: Director Brian Lorimor presented projects including water treatment upgrades, infrastructure improvements, and

facilities maintenance. Major capital improvements included the Dam and Tank Reservoir replacement (\$2.3 million), filter media replacement, SCADA system upgrades, and automatic transfer switches for pumping stations.

- iii. Various funds were reviewed including the City Council Strategic Reserve Fund, which is transferring \$839,684 to the general fund to help balance the budget while maintaining \$75,000 in the fund for future needs.
- c. Motion to approve the budget as amended by the budget committee for fiscal year 25-26 in the amount of \$27,667,446, approve the tax rate of \$5.18 per \$1,000 of assessed value and accept the state revenue sharing.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross		X	X			
Director Mix			X			
Director Bush			X			
Director Kauffman						X
Director Silvia			X			
Director Keating			X			
Director Burns			X			
Barry Bruster	X		X			
Ricky Dyson						X
Stacie Keating			X			
Anne Learned-Ellis			X			
Jonathan Mix			X			
Vacant						
Vacant						

- d. Committee member Andrew Keating proposed holding an additional meeting to discuss improvements to the budget review process and document formatting to make it more accessible for committee members. The committee agreed to schedule this meeting at a future date.

4. Visitors/Public Comment

- a. No members of the public came forward to comment on the proposed budget.

5. Adjournment

- b. The Chair adjourned the meeting at 8:49 p.m.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

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



**CITY OF TOLEDO
 Budget Committee Meeting Minutes
 June 10, 2025**

1. Call to Order

- a. Committee Chair Mix called the meeting to order at 6:05 p.m.; also via Zoom in Toledo, Oregon.

2. Roll Call

- a. Chair Mix declared that a quorum was present

Committee Member	Present	Absent	Via Zoom
President Cross		X	
Director Mix	X		
Director Kauffman	X		
Director Silvia	X		
Director Burns	X		
Director Keating	X		
Director Bush		X	
Barry Bruster	X		
Ricky Dyson		X	
Stacie Keating	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Vacant			
Vacant			

- b. Staff Present: City Manager Pro Tem David Clyne, Interim Finance Director Judy Richter, and City Recorder Lisa Figueroa.

3. Discussion /Decision Items

- a. City Manager Pro Tem Clyne explained that this special meeting was necessary due to an administrative oversight. The city had failed to recognize the need to levy the General Obligation Bond separately from the permanent tax rate. This additional meeting was required to properly approve the tax levy to allow collection for the bond proceeds which would close the following morning.

- b. **Motion** to approve that the city impose taxes in the amount of \$213,819 for General Obligation Bonds.

Committee Member	M	S	Yay	Nay	Abstained	Absent
President Cross						X
Director Mix			X			
Director Bush						X
Director Kauffman			X			
Director Silvia			X			
Director Keating	X		X			
Director Burns		X	X			
Barry Bruster			X			
Ricky Dyson						X
Stacie Keating			X			
Anne Learned-Ellis			X			
Jonathan Mix			X			
Vacant						
Vacant						

4. Visitors/Public Comment

- a. None

5. Adjournment

- b. Committee Chair Mix adjourned the meeting at: 6:10 p.m.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

**TOLEDO BUDGET COMMITTEE
REGULAR MEETING
May 7, 2024**

1. CALL TO ORDER

Chairperson Bush called the meeting to order at 6:11 p.m. electronically via Zoom in Toledo, Oregon.

Present	Absent	
X		Barry Bruster
X		Jackie Burns
X		Kim Bush
X		Rod Cross
	X	Jackie Kauffman
X		Andrew Keating
X		Stacie Keating
X		Anne Learned-Ellis
X		Jonathan Mix
X		Tracy Mix
X		David Robinson
X		Frank Silvia
X		Stu Strom
		Vacant

Staff present: City Manager (CM) Doug Wiggins, Finance Director/Assistant City Manager (FD) Amanda Carey, City Recorder (CR) Lisa Figueroa, Finance Director (FD) Amanda Carey,

2. APPROVAL OF MINUTES

Motion – Member Learned-Ellis moved to approve the minutes from the training held April 18, 2024 and the meeting held April 30, 2024

Member Keating seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

3. REVIEW/DISCUSSION OF THE BUDGET; BEGINNING WITH THE GENERAL FUND

The Committee began to review the budget. Staff answered clarification questions of the budget.

Motion (General Services, expenses page 16) – Member Cross moved to keep streetlights as a separate line item within the budget to reflect that there is a fee for that.

Member Burns seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

Motion (Building & Property Reserve, capital outlay, page 42) – Member Cross moved to take \$15,000 from 621900 and move it to 621660.

Member Burns seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

Motion (City Council Strategic Reserve Fund, page 37) – Member Cross moved to include \$12,000 for the Toledo History Center, \$12,000 for the Yaquina Railroad Historical Society and \$5,000 for the Lincoln County Homeless Shelter.

The motion died due to the lack of a second. The Committee discussed other options for the funding those organizations.

Motion – Member Cross moved put a footnote on page 37 to denote under special purchases, there will be a special purchase item added to a city council agenda for \$12,000 for the Toledo History Center, \$12,000 for the Yaquina Railroad Historical Society and \$5,000 for the Lincoln County Homeless Shelter.

Member Learned-Ellis seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

FD Carey advised the Committee of a legislative change that would impact a retirement payout for one employee in the City. She summarized the employee was classified under the Oregon Public Service Retirement Plan but has now been classified to Tier II, which means the City would have to make a \$63,000 (approximate) payment towards their retirement, which would be paid from the Stabilization fund. She clarified the payment would be \$63,325.81. The Committee reviewed the potential changes in the line items.

Motion (Stabilization Fund, page 52) – Member Cross moved to re-annotate the Beginning Fund Balance to \$457,715 with a reduction in line item 608600, Retirement Expenses of \$63,000, which equals \$217,715.

Member Burns seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

FD Carey updated the Committee and noted following that adjustment, the proposed budget balance would be \$26,639,579.

4. RECEIVE PUBLIC COMMENT ON THE PROPOSED FISCAL YEAR 2024-2025 BUDGET

Chair Bush opened the public hearing at 7:23 for public comment. After hearing no comments, she closed the hearing at 7:26 p.m.

Motion – Member Mix moved to approve the budget as amended by the Budget Committee for fiscal year 2024-2025 in the amount of \$26,639,579, approve a tax rate of \$5.18 per \$1,000 of assessed value, \$176,800 in bonded debt and accept the state revenue sharing.

Member Cross seconded the motion and it carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns	X			
Kim Bush	X			
Rod Cross	X			
Jackie Kauffman				X
Andrew Keating	X			
Stacie Keating	X			
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia	X			
Stu Strom	X			
Vacant				

5. ADJOURNMENT

The meeting adjourned at 7:30 p.m.

Respectfully Submitted,

City Recorder Lisa Figueroa

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



CITY OF TOLEDO
Budget Committee Meeting Minutes AMENDED
May 7, 2024

***NOTE – Original signed minutes are missing. Online copy has no original signatures.**

Amended minutes approved and signed on May 12, 2026.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

DRAFT

**TOLEDO BUDGET COMMITTEE
REGULAR MEETING
April 30, 2024**

1. CALL TO ORDER

City Manager Wiggins called the meeting to order at 6:20 p.m. electronically via Zoom in Toledo, Oregon.

Present	Absent	
X		Barry Bruster
	X	Jackie Burns
X		Kim Bush
	X	Rod Cross
X		Jackie Kauffman
X		Andrew Keating
X		Stacie Keating
X		Anne Learned-Ellis
X		Jonathan Mix
X		Tracy Mix
X		David Robinson
	X	Frank Silvia
X		Stu Strom
		Vacant

Staff present: City Manager (CM) Doug Wiggins, City Recorder (CR) Lisa Figueroa, Finance Director (FD) Amanda Carey, Accounting Supervisor (AS) Cindy Oleman, City Attorney (CA) Mike Adams, Public Works Director (PWD) Brian Lorimor, Police Chief (PC) Michael Pace, Interim Library Director (LD) Harrison Baker, Fire Chief (FC) Larry Robeson

2. ELECT CHAIRPERSON

Motion – Member Jackie Kauffman moved to appoint Kim Bush as the Committee Chairperson. Member Robinson seconded the motion and the motion carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns				X
Kim Bush	X			
Rod Cross	X			X
Jackie Kauffman	X			
Andrew Keating	X			
Stacie Keating				
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia				X
Stu Strom	X			

Vacant				
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Chair Bush presided the meeting.

3. ELECT VICE-CHAIR

Motion – Member Jackie Kauffman moved to appoint Tracy Mix as the Committee Vice-Chairperson. Member Bush seconded the motion and the motion carried as follows:

	AYE	NAY	ABSTAIN	ABSENT
Barry Bruster	X			
Jackie Burns				X
Kim Bush	X			
Rod Cross	X			X
Jackie Kauffman	X			
Andrew Keating	X			
Stacie Keating				
Anne Learned-Ellis	X			
Jonathan Mix	X			
Tracy Mix	X			
David Robinson	X			
Frank Silvia				X
Barry Bruster	X			
Jackie Burns				X

4. COMMITTEE PROCEDURES AND PROCESS FOR MEETINGS

The Committee reviewed the meeting calendar and deliberated how they would proceed to review the budget and there was a consensus of the committee to stop the meeting at 9:00 p.m.

5. PRESENTATION OF THE FISCAL YEAR 2024-2025 BUDGET MESSAGE

CM Wiggins provided the budget message in a Powerpoint presentation. FD Carey assisted and reviewed the changes made in the budget, where staff consolidated several line items (e.g. vehicle maintenance and gas and tires or electric and natural gas into utilities). They answered clarification questions as they reviewed the various format changes in the budget.

Member Rod Cross arrived at 7:30 p.m.

6. PUBLIC COMMENT ON THE PROPOSED FISCAL YEAR 2024-2025 BUDGET

Chair Bush opened the floor for public comments but there were no comments.

7. ADJOURNMENT

The meeting adjourned at 7:55 p.m.

Respectfully Submitted,

City Recorder Lisa Figueroa

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



CITY OF TOLEDO
Budget Committee Meeting Minutes AMENDED
April 30, 2024

***NOTE – Original signed minutes are missing. Online copy has no original signatures.**

Amended minutes approved and signed on May 12, 2026.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

DRAFT

**TOLEDO BUDGET COMMITTEE
TRAINING
April 18, 2024**

1. CALL TO ORDER

City Manager Doug Wiggins called the training to order at 6:00 p.m. electronically via Zoom in Toledo, Oregon.

Present	Absent	
_____	_____	Barry Bruster
_____	_____	Jackie Burns
X	_____	Kim Bush
_____	_____	Rod Cross
X	_____	Jackie Kauffman
X	_____	Andrew Keating
X	_____	Stacie Keating
X	_____	Anne Learned-Ellis
X	_____	Jonathan Mix
_____	_____	Tracy Mix
X	_____	David Robinson
_____	_____	Frank Silvia
X	_____	Stu Strom
_____	_____	Vacant

Staff present: City Manager (CM) Doug Wiggins, City Recorder (CR) Lisa Figueroa, Finance Director (FD) Amanda Carey, Accounting Supervisor (AS) Cindy Oleman, City Attorney (CA) Mike Adams, Public Works Director (PWD) Brian Lorimor, Police Chief (PC) Michael Pace, Interim Library Director (LD) Harrison Baker, Fire Chief (FC) Larry Robeson

2. BUDGET TRAINING

CM Wiggins provided a training for the Budget Committee (Committee) and reviewed the types of funds that exist within local governments and then listed the types of funds that are included within the City of Toledo’s budget. He summarized Oregon Budget Law, responsibilities of the Committee when they review the budget, the process to approve the budget and provided an example of what a budget/fund would look like. He answered clarification questions related to the structure of a budget.

3. ADJOURNMENT

The training adjourned at 6:45 p.m.

Respectfully Submitted,

City Recorder Lisa Figueroa

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



**CITY OF TOLEDO
Budget Committee Meeting Minutes AMENDED
April 18, 2024**

***NOTE – Original signed minutes are missing. Online copy has no original signatures.**

Amended minutes approved and signed on May 12, 2026.

APPROVE:

ATTEST:

Chair Barry Bruster

City Recorder Paul Johnson

DRAFT

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

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

- 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. **Interim Finance Director Judy 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:

Mayor Tracy Mix

City Recorder Paul Johnson

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



CITY OF TOLEDO
Budget Committee Meeting Minutes
May 5, 2026

1. Call to Order

- a. City Manager Rich Huebner called the Toledo Budget Committee Regular Meeting to order on Tuesday, May 5, 2026, at 6:39 PM at Toledo City Hall Council Chambers.

2. Roll Call and Determination of a Quorum

- a. City Recorder Paul Johnson conducted roll call. A quorum was established.

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

- b. Staff Present: City Manager Rich Huebner. Public Works Director Brian Lorimor, Accounting Supervisor Cindy Oleman, HR Director Shawna Gribskov, Fire Chief Dave Lapof, Finance Director, Mindy Suitter, Interim Financial Director Judy Richter, City Recorder Paul Johnson

3. Election of Budget Committee Chair and Vice-Chair

- a. City Manager Huebner noted there are no eligibility requirements for either position.
- b. Motion to elect Barry Brewster as Budget Committee Chair was made by Mayor Tracy Mix and seconded by Council President Frank Silvia. The motion carried unanimously.

Committee Member	Yes	No	Abstain
Mayor Mix	X		
Councilor Chambers	X		
Councilor Kauffman	X		
Councilor President Silvia	X		
Councilor Burns	Absent		
Councilor Keating	X		
Councilor Riley	X		
Barry Bruster	X		
Ricky Dyson	X		
Dakota McKnight-Todd	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Stephanie Smith	X		
Kim Bauman	X		

- c. Motion to elect Kim Bauman as Budget Committee Vice-Chair was made by Council President Frank Silvia and seconded by Mayor Tracy Mix. The motion carried unanimously.

Committee Member	Yes	No	Abstain
Mayor Mix	X		
Councilor Chambers	X		
Councilor Kauffman	X		
Councilor President Silvia	X		
Councilor Burns	Absent		
Councilor Keating	X		
Councilor Riley	X		
Barry Bruster	X		
Ricky Dyson	X		
Dakota McKnight-Todd	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Stephanie Smith	X		
Kim Bauman	X		

4. Discussion of Process/Procedures and Introductions

- a. The committee discussed operating procedures for the budget cycle. Councilor Keating suggested the first meeting serve as an overview, allowing members time to review the budget document before a more comprehensive discussion at the next meeting. City Manager Huebner indicated he could arrange for department heads to attend future meetings upon advance request from committee members.
- b. Interim Finance Director Judy Richter requested that any proposed budget changes be submitted in the form of a proper motion with a second and a recorded vote for record-keeping purposes. Mayor Mix elaborated that motions to amend the budget should reference specific account numbers when moving funds between line items.
- c. The committee also considered establishing a time limit for meetings. Councilor Keating moved to set a 9:00 PM end time for budget committee meetings during this budget cycle, with the understanding that the committee may vote to extend if needed.
- d. Motion to set a 9:00 PM end time for Budget Committee meetings during the current budget cycle was made by Councilor Andrew Keating and seconded by Mayor Tracy Mix. The motion carried unanimously.

Committee Member	Yes	No	Abstain
Mayor Mix	X		
Councilor Chambers	X		
Councilor Kauffman	X		
Councilor President Silvia	X		
Councilor Burns	Absent		
Councilor Keating	X		
Councilor Riley	X		
Barry Bruster	X		
Ricky Dyson	X		
Dakota McKnight-Todd	X		
Anne Learned-Ellis	X		
Jonathan Mix	X		
Stephanie Smith	X		
Kim Bauman	X		

5. Presentation of the Fiscal Year 2026-2027 URA Budget Message

- a. City Manager Huebner read the FY 2026-2027 Budget Message into the record. Key highlights included:
 - i. Budget Summary: The total proposed budget is \$26,762,712, representing a 3% decrease from the prior year. The General Fund decreased by \$184,306 (negative 3%), while Public Works funds increased by \$267,192 (4%). If approved as proposed, revenues will decrease by \$987,902 (negative 7%), with capital improvement projects (CIPs) funded by reserves totaling approximately \$500,000.
 - ii. Revenues: Property tax revenues are projected to decrease by \$45,000

(negative 2%), based on the city's permanent tax rate of \$5.18 per thousand of assessed value. Franchise fees are projected to increase by \$5,500 (1%), split 60/40 between the General Fund and Street Fund. Intergovernmental revenues are projected to decrease by \$65,400 (negative 31%) following East Lincoln County Fire and Rescue's termination of its intergovernmental agreement with the city. Transfers from the City Council Strategic Reserve and Stabilization Fund were reduced by approximately \$200,000 and \$100,000 respectively, though staff acknowledged that continued reliance on these funds is not sustainable. Water and wastewater revenues are each proposed to rise by 4%. The voter-approved general obligation bond for the \$2,650,000 Amon water tank measure will continue to be assessed.

- iii. Expenditures: Overall personnel expenditures are estimated to increase by \$218,183 (7%), driven primarily by the addition of the Human Resources position approved in 2025, a second full-time firefighter added in January 2026, and significant increases in workers' compensation and employee health insurance costs. Materials and services expenditures are estimated to increase by \$203,170 (11%), reflecting a full year of contracted legal counsel and fire department executive and training services from Siletz Valley Fire District. Major planned capital expenditures include the Amon water tank, phase 1 roof replacement on the Toledo Fire Station, new library furniture and signage, and new rifles for the Toledo Police Department. The abatement expense line item is budgeted at \$25,000.
 - iv. City Goals: The budget is aligned with the City Council's 2026–2027 goals and is framed around a theme of organizational stability and focus on core service delivery.
- b. Chair Barry Bruster read the Financial and Budgetary Guidelines into the record, covering general policies, revenue policies, expenditure controls, debt policy, and capital planning principles, the budget process, and budget revision procedures.

6. Discussion of Budget

- a. No preliminary questions were raised by committee members. City Manager Huebner encouraged members to review the budget document prior to the next meeting and to submit questions or requests for department head attendance in advance.

7. Public Comments

- a. In-person/Online Comments
 - i. No members of the public were present in the meeting room or participating online.
- b. Submitted Comments
 - i. No submitted comments were received.

8. Adjournment

- a. Chair Barry Brewster granted City Manager Huebner permission to adjourn the meeting. The meeting was adjourned at 7:28 PM.

APPROVE:

ATTEST:

Chairman Barry Bruster

City Recorder Paul Johnson

DRAFT