

City of Baker City

Baker City Budgeting

Finance Department

Outline

Background

Structure

- Budget Structure
- Fund Structure

Additional Considerations

- Property Taxes
- Accounting
- Budget Committee Processes and Procedures

Background

What is a Budget?

- Budget- a plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.
- A legal document
 - Makes lawful appropriations that give the City the authority to spend public money
- A financial plan for the City for one fiscal year
 - Based on estimates of revenues and expenditures
- An internal control mechanism
 - Referenced by City auditors
- A policy document
 - Funds the plans and priorities of the City
 - Expresses the City's goals to the citizens

Local Budget Law

State of Oregon Requirements

- Purpose of ORS 294.305 – 294.565 (Local Budget Law)
- To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;
- To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;
- To provide for estimation of revenues, expenditures and proposed taxes;
- To provide specific methods for obtaining public views in the preparation of fiscal policy;
- To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; and
- To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

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The Budget Process: Overview

- The Budget Officer (City Manager) prepares the Proposed Budget in consultation with City staff.
- The Budget Committee holds a public hearing and reviews, revises, and approves the budget.

➔ It now becomes the Approved Budget which is then referred to the City Council.

- The City Council holds a public hearing, makes further revisions (increases limited to the greater of \$5,000 or 10% of the expenditures in any given fund), and adopts the budget.

➔ It now becomes the Adopted Budget. The Adopted Budget is the City's legal budget

The Budget Committee

Consists of City Council and equal number of appointees

Primary roles

- Hear the budget message
- Hold public meetings
- Hear public comments / input
- Review and discuss the Proposed Budget
- Make revisions to the Proposed Budget
- Approve the budget
- Approve each property tax rate or dollar amount

Budget and Fund Structure

Budget Structure

Budget is organized by Fund

A Fund is a self-balancing set of accounts used to record estimated resources and requirements for specific activities and objectives

All resources and requirements must be budgeted and must balance.

Estimates of resources and requirements must be made in “good faith”

Funds Must Balance

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BIJEAN
104-WATER UTILITY FUND
100-REVENUE

BUDGET DOCUMENT
YEAR 2012-2013

-- HISTORICAL DATA --		ADOPTED					
2009-2010	2010-2011	2011-2012	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
3,909,225	3,310,410	3,109,047		TOTAL DEPT 100 REVENUES	3,600,065	3,600,065	3,600,065
2,564,006	1,917,225	3,109,047		TOTAL FUND 104 EXPENSES	3,600,065	3,600,065	3,600,065

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BUDGET DOCUMENT
YEAR 2012-2013

-- HISTORICAL DATA --		ADOPTED					
2009-2010	2010-2011	2011-2012	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
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Types of Funds

General Fund- accounts for all financial resources except those required to be accounted for in another fund.

Enterprise Funds- account for operations that are operated in a manner similar to private business enterprises where costs will be recovered through user charges (i.e. Water, Wastewater, Golf and Building Inspections).

Special Revenue Funds- account for specific revenues that are legally restricted to expenditures for particular purposes (i.e. Samo-O Swim, Sidewalk Utility Fund).

Capital Project Funds- accounts for the acquisition and construction of major capital other than those financed by Enterprise Funds (i.e. Fire Equipment Reserve).

Internal Service Funds- proprietary funds used to account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis (i.e. Equipment & Vehicle Fund).

City of Baker City Budget

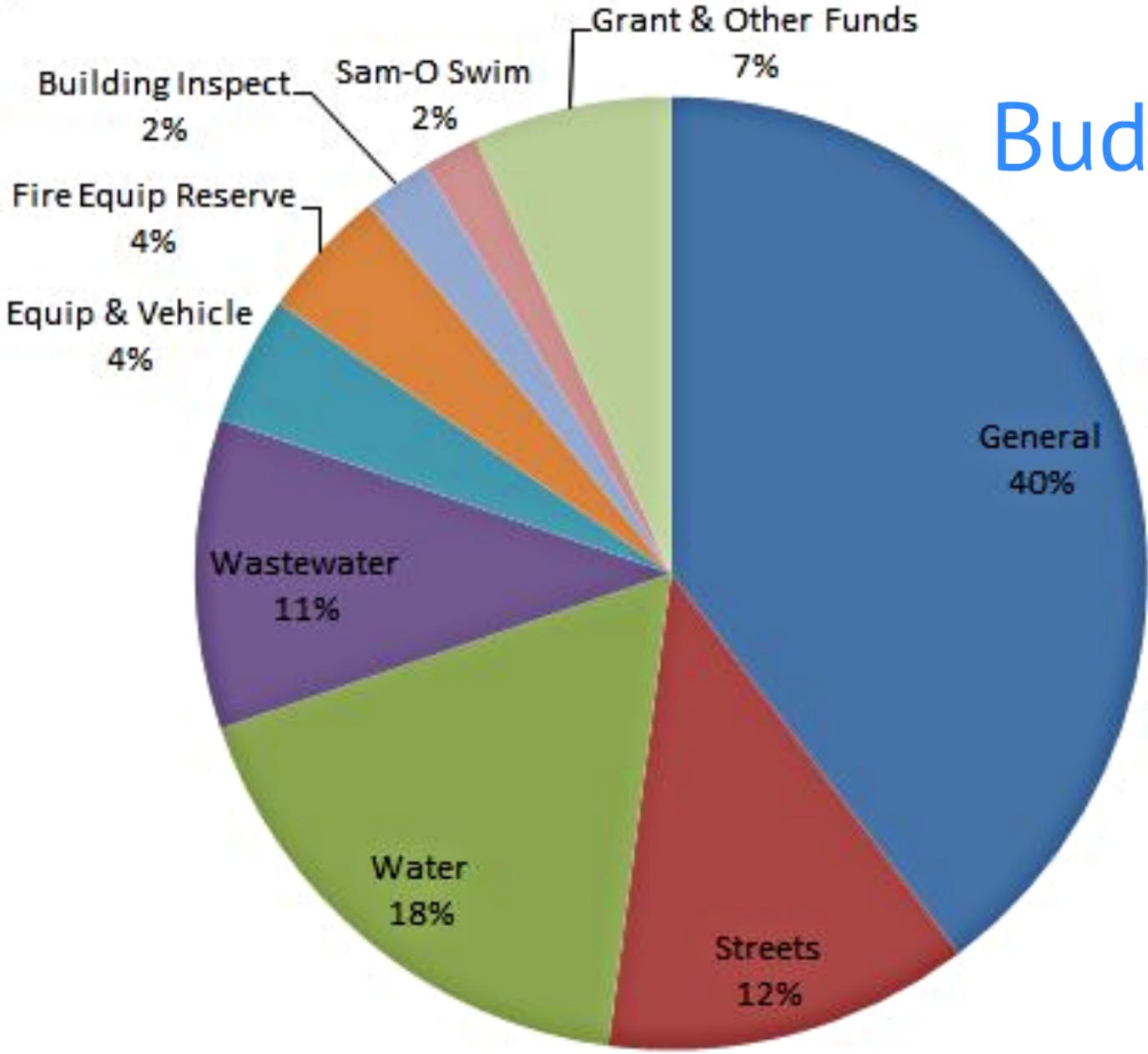
The 2015-16 budget for the City consists of the following funds and their respective amounts:

Fund	Adopted Budget Amount	Fund	Adopted Budget Amount
General Fund	\$5,514,274	John Schmitz Trust Fund	\$2,000
Street Fund	1,726,066	Golf Course Operation Fund	46,000
Water Fund	2,447,275	Building Inspections Fund	316,267
Wastewater Fund	1,462,009	Tree City Fund	7,915
Central Stores Fund	190,000	Sidewalk Utility Fund	122,187
Equipment/Vehicle Fund Fund	605,426	A. Silvers Street Tree Trust Fund	10,500
LID Fund	92,188	Reclaimed Water Use Fund	115,491
Fire Equipment Reserve	620,540	Golf Course Capital Projects Fund	52,553
Mt. Hope Trust Fund	3,200	State & Federal Grants Fund	294,089
Sam-O-Swim Center Fund	266,074		
		Grand Total	\$13,894,054

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Central Stores Fund	190,000	Sidewalk Utility Fund	122,187
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Sam-O-Swim Center Fund	266,074		
		Grand Total	\$13,894,054

Budget Breakdown



- General
- Streets
- Water
- Wastewater
- Equip & Vehicle
- Fire Equip Reserve
- Building Inspect
- Sam-O Swim
- Grant & Other Funds

Fund Structure

Funds have revenues and expense sections.
Expense sections have some or all of the following categories:

- Personnel Services
- Materials and Services
- Capital Outlay
- Debt Service
- Transfers
- Contingency
- Unappropriated Ending Fund Balance

Fund Structure

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BUDGET

104-WATER UTILITY FUND BUDGET DOCUMENT
100-REVENUE YEAR 2012-2013

HISTORICAL DATA --		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2009-2010	2010-2011	2011-2012	2012-2013					
R R V E N U E S								
1,929,450	1,345,230	3,102,470	3-40-0101	REIGNING WORKING CAPITAL	1,629,032	1,603,032	1,603,032	1,603,032
5,027	19,621	12,000	3-10-0101	COLLECTION OF NEW PAYMENTS	12,000	12,000	12,000	12,000
15,000	12,000	12,000	3-10-0201	BILLING CHARGE TO BEMER F	12,000	12,000	12,000	12,000
22,004	12,360	18,000	3-10-2400	WATER TO BEMER F	12,000	12,000	12,000	12,000
2,029	5,000	5,000	3-10-2500	INTEREST SALES	5,000	5,000	5,000	5,000
2,322	3,000	3,000	3-10-1001	RENT OF CITY PROPERTY	3,000	3,000	3,000	3,000
2,132	17,437	12,000	3-10-2200	INVESTMENT SALES	12,000	12,000	12,000	12,000
1,829,812	1,881,482	1,833,825	3-10-2001	MATERIALS LOG SALES	1,929,825	1,929,825	1,929,825	1,929,825
-----	-----	-----	3-10-1001	COLLECTION OF WATER SALES	-----	-----	-----	-----
-----	-----	-----	3-10-1000	REVENUE	-----	-----	-----	-----
-----	-----	-----	3-10-1003	INDEMNITY REIMBURSEMENT	-----	-----	-----	-----
-----	-----	-----	3-10-1114	WATER INSURANCE RESERVE	1,228	1,228	1,228	1,228
3,404,225	3,310,432	3,108,047	T O T A L DEPT 100 R E V E N U E S		3,600,065	3,600,065	3,600,065	3,600,065

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BUDGET

104-WATER UTILITY FUND BUDGET DOCUMENT
401-WATER UTILITY MAINT DEPT YEAR 2012-2013

HISTORICAL DATA --		ADOPTED		ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2009-2010	2010-2011	2011-2012	2012-2013					
E X P E N S E S								
PERSONNEL SERVICES								
25,243	28,519	853,408	3-10-0101	WAGES	751,092	751,092	751,092	751,092
34,791	29,223	-----	3-10-0102	DIRECTOR OF PUBLIC WORKS	-----	-----	-----	-----
41,802	33,223	-----	3-10-0103	SUPERVISOR	-----	-----	-----	-----
8,015	30,548	-----	3-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----	-----
24,094	30,548	-----	3-10-0107	EQUIPMENT OPERATOR Y	-----	-----	-----	-----
24,094	30,548	-----	3-10-0208	UTILITY WORKER	-----	-----	-----	-----
23,120	22,984	-----	3-10-0110	ADMIN ASSISTANT	-----	-----	-----	-----
56,900	33,360	36,871	3-10-0111	CADWALK/ACCT REC SPEC	24,345	24,345	24,345	24,345
2,403	2,403	-----	3-10-0112	TIME LABOR	-----	-----	-----	-----
39,792	32,512	3,288	3-10-0115	SOCIAL SECURITY	4,500	4,500	4,500	4,500
27,976	24,222	8,233	3-10-0116	UNEMPLOYMENT COMPENSATION	2,324	2,324	2,324	2,324
13,028	119,421	212	3-10-0117	UNEMPLOYMENT COMPENSATION INS	190	190	190	190
1,296	1,296	-----	3-10-0120	UNEMPLOYMENT	1,000	1,000	1,000	1,000
2,793	2,793	-----	3-10-0122	DEFERRED BENEFITS	2,500	2,500	2,500	2,500
1,141	1,141	-----	3-10-0124	UNEMPLOYMENT BENEFITS	1,000	1,000	1,000	1,000
5,793	4,453	6,500	3-10-0124	COMPENSATION BILLS	5,500	5,500	5,500	5,500
1,141	1,141	-----	3-10-0125	UNEMPLOYMENT BENEFITS	1,000	1,000	1,000	1,000
159,495	679,355	723,721	T O T A L PERSONNEL SERVICES		805,372	805,372	805,372	805,372

MATERIALS & SERVICES

2,480	2,294	4,000	5-20-0201	TELEPHONE	3,500	3,500	3,500	3,500
34,791	29,223	49,500	5-20-0202	ELECTRIC POWER	40,500	40,500	40,500	40,500
6,485	1,403	6,800	5-20-0203	TRAINING & TRAVEL	6,800	6,800	6,800	6,800
815	1,443	6,000	5-20-0205	EQUIPMENT MAINTENANCE	5,000	5,000	5,000	5,000
3,036	5,803	6,000	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000	6,000
1,377	1,257	1,500	5-20-0207	CRIME PREVENTION	1,500	1,500	1,500	1,500
644	984	1,800	5-20-0210	LAUNDRY & CLEANING	1,500	1,500	1,500	1,500
964	1,948	1,500	5-20-0211	POSTAGE, BUSINESS, SELECTIO	1,500	1,500	1,500	1,500
3,714	3,210	1,710	5-20-0212	COPY MACHINES SUPPLIES	3,000	2,500	3,000	3,000
1,864	2,715	7,500	5-20-0213	OFFICE SUPPLIES	7,500	7,500	7,500	7,500
3,041	1,857	5,000	5-20-0219	FINANCIAL SOFTWARE MAINT	2,500	2,500	2,500	2,500
9,950	6,879	10,000	5-20-0220	PRINT AND REPRO	10,000	10,000	10,000	10,000
18,724	20,051	26,000	5-20-0222	SPECIAL CONTRACTED SERVICE	18,000	18,000	18,000	18,000
27,376	46,016	40,000	5-20-0223	CONTRACTED SERVICES	40,000	40,000	40,000	40,000
87,919	61,789	65,130	5-20-0224	EQUIP MAINT/REPLACE	72,483	72,483	72,483	72,483
24,028	7,014	13,180	5-20-0228	INSURANCE	13,252	13,252	13,252	13,252
733	3,370	2,000	5-20-0235	REPAIRS	2,000	2,500	2,500	2,500
5,890	7,236	9,000	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000	5,000
-----	-----	-----	5-20-0242	INFORMATION TECHNOLOGY	7,250	7,250	7,250	7,250
14,568	11,443	16,000	5-20-0744	POSTAGE	16,000	16,000	16,000	16,000
19,758	21,040	26,000	5-20-0746	VEHICLE MATERIAL	26,000	26,000	26,000	26,000
43,427	32,398	24,000	5-20-0747	STORAGE MATERIAL	24,000	24,000	24,000	24,000
4,987	5,962	5,500	5-20-0752	HEATING FUEL	5,500	5,500	5,500	5,500
-----	-----	300	5-20-0752	COMMUNITY SERVICE	300	300	300	300
89,396	83,127	87,227	5-20-0770	ADMN. SERVICES INDIRECT C	96,319	96,319	96,319	96,319
91,927	94,514	94,491	5-20-0774	INCLD OF FRANCHISE FEE	96,621	96,621	96,621	96,621
3,112	4,054	3,000	5-20-0294	BANK CHARGES	3,000	3,000	3,000	3,000
7,179	5,025	11,000	5-20-0300	EQUIPMENT PURCHASES	11,000	11,000	11,000	11,000
470,628	476,581	543,748	T O T A L MATERIALS & SERVICES		521,570	521,570	521,570	521,570

CAPITAL OUTLAY

24	-----	-----	5-40-0141	VEHIC IMPROVEMENTS	5,000	5,000	5,000	5,000
6,401	-----	-----	5-40-0141	VEHIC PURCHASE	-----	-----	-----	-----
-----	-----	1,800	5-40-0314	TOTAL STATION (SPLIT)	-----	-----	-----	-----
-----	-----	23,000	5-40-0316	WATERWORKS IMPROVEMENTS	-----	-----	-----	-----
-----	-----	4,250	5-40-0361	AUTOCAD/CADSWG (SPLIT)	-----	-----	-----	-----
-----	-----	-----	5-40-0364	RESEARCHER SALARY	5,000	5,000	5,000	5,000
7,325	10,809	30,750	T O T A L CAPITAL OUTLAY		10,800	10,800	10,800	10,800

CONTINGENCY

-----	-----	200,000	5-70-0501	CONTINGENCY	200,000	200,000	200,000	200,000
-----	-----	200,000	T O T A L CONTINGENCY		200,000	200,000	200,000	200,000

GRF

-----	-----	557,824	5-90-0701	GRF (FUTURE PROJECTS)	1,230,387	1,230,387	1,230,387	1,230,387
-----	-----	557,824	T O T A L GRF		1,230,387	1,230,387	1,230,387	1,230,387

1,242,938 1,167,346 2,056,043 T O T A L DEPT 401 E X P E N S E S 2,787,330 2,787,330 2,787,330



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 104-WATER UTILITY FUND
 100-REVENUE

BUDGET DOCUMENT
 YEAR 2012-2013

-- HISTORICAL DATA --
 2009-2010 2010-2011

ADOPTED
 2011-2012

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

R E V E N U E S

1,929,500	1,345,220	1,102,170	3-01-0101	BEGINNING WORKING CAPITAL	1,603,012	1,603,012	1,603,012
15,027	18,624	15,000	3-10-0200	COLLECTION OF NEW METERS	15,000	15,000	15,000
13,000	13,000	13,000	3-10-0300	BILLING CHARGE TO SEWER F	13,000	13,000	13,000
22,064	12,360	15,000	3-10-0400	MAIN CHARGE	15,000	15,000	15,000
55,559	9,488	9,000	3-10-0900	INCIDENTAL SALES	10,000	10,000	10,000
3,125	3,000	3,000	3-10-1001	RENT OF CITY PROPERTY	3,000	3,000	3,000
24,632	17,236	13,000	3-10-1200	INCOME FROM INVESTMENT	6,000	6,000	6,000
6,172	-----	-----	3-10-2207	WATERSHED LOG SALES	-----	-----	-----
1,839,942	1,891,482	1,933,825	3-10-3001	COLLECTION OF WATER SALES	1,933,825	1,933,825	1,933,825
204	-----	-----	3-10-3700	REFUNDS	-----	-----	-----
-----	-----	5,052	3-10-4368	INSURANCE REIMBURSEMENT	-----	-----	-----
-----	-----	-----	3-10-5714	TRAN FR INSURANCE RESERVE	1,228	1,228	1,228
3,909,225	3,310,410	3,109,047	T O T A L	DEPT 100 R E V E N U E S	3,600,065	3,600,065	3,600,065

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 104-WATER UTILITY FUND
 401-WATER UTILITY MAINT DEPT
 -- HISTORICAL DATA --
 2009-2010 2010-2011

BUDGET DOCUMENT
 YEAR 2012-2013

ADOPTED
 2011-2012

ACCT

DESCRIPTION

PROPOSED

APPROVED

ADOPTED

E X P E N S E S

PERSONNEL SERVICES

3	-----	655,488	5-10-0101	WAGES	751,092	751,092	751,092
25,383	24,619	-----	5-10-0102	DIRECTOR OF PUBLIC WORKS	-----	-----	-----
92,952	66,060	-----	5-10-0103	SUPERVISOR	-----	-----	-----
41,982	33,931	-----	5-10-0104	EQUIPMENT OPERATOR II	-----	-----	-----
90,991	97,048	-----	5-10-0106	SPECIALIST II	-----	-----	-----
17,711	30,921	-----	5-10-0107	EQUIPMENT OPERATOR I	-----	-----	-----
29,098	11,864	-----	5-10-0108	UTILITY WORKER	-----	-----	-----
79,538	104,406	-----	5-10-0109	SPECIALIST/TECH ENGINEER	-----	-----	-----
23,120	22,564	-----	5-10-0110	ADMIN ASSISTANT	-----	-----	-----
39,646	-----	-----	5-10-0111	WAREHOUSEMAN	-----	-----	-----
36,980	33,785	36,431	5-10-0112	CASHIER/ACCTS REC SPEC	24,565	24,565	24,565
3,403	2,989	-----	5-10-0113	PART TIME LABOR	-----	-----	-----
7,104	7,838	4,500	5-10-0114	OVERTIME	4,500	4,500	4,500
36,752	32,612	3,628	5-10-0115	SOCIAL SECURITY	2,874	2,874	2,874
79,899	74,422	8,534	5-10-0116	PUBLIC EMPLOYEES RETIREME	2,865	2,865	2,865
11,038	9,421	212	5-10-0117	WORKERS' COMPENSATION INS	190	190	190
129,946	114,896	1,928	5-10-0118	HEALTH INSURANCE	1,287	1,287	1,287
-----	4,484	-----	5-10-0120	UNEMPLOYMENT	3,000	3,000	3,000
1,796	1,851	-----	5-10-0122	EMPLOYEE BENEFITS	-----	-----	-----
2,083	6,135	6,500	5-10-0123	COMPENSATED ABSENCE ACCRL	6,500	6,500	6,500
2,295	4,453	6,500	5-10-0124	COMPENSATION SELLS	6,500	6,500	6,500
12,141	7,927	-----	5-10-0126	PAYOUT AT TERMINATION	2,000	2,000	2,000
759,641	679,956	723,721	TOTAL	PERSONNEL SERVICES	805,373	805,373	805,373



MATERIALS & SERVICES

2,492	2,954	4,000	5-20-0201	TELEPHONE	3,500	3,500	3,500
34,304	29,020	44,500	5-20-0202	ELECTRIC POWER	40,000	40,000	40,000
6,485	1,403	6,800	5-20-0203	TRAINING & TRAVEL	6,500	6,500	6,500
815	1,445	6,000	5-20-0205	EQUIPMENT MAINTENANCE	5,000	5,000	5,000
5,036	5,803	6,000	5-20-0206	BUILDING MAINTENANCE	6,000	6,000	6,000
1,577	1,567	1,500	5-20-0207	GROUND MAINTENANCE	1,500	1,500	1,500
646	984	1,800	5-20-0210	LAUNDRY & CLEANING	1,500	1,500	1,500
904	1,964	1,000	5-20-0211	PRNTNG, ADVRTSNG, ELECTIO	1,000	1,000	1,000
1,664	1,549	1,500	5-20-0212	COPY MACHINE SUPPLIES	2,000	2,000	2,000
3,715	3,715	3,715	5-20-0213	AUDIT	3,715	3,715	3,715
3,101	2,251	2,500	5-20-0215	OFFICE SUPPLIES	2,500	2,500	2,500
3,041	1,857	3,000	5-20-0219	FINANCIAL SOFTWARE MAINT			
9,800	6,893	10,000	5-20-0220	DUES AND FEES	10,000	10,000	10,000
18,724	20,051	26,000	5-20-0222	SPECIAL CONTRACTED SERVIC	18,000	18,000	18,000
17,392	58,016	60,000	5-20-0223	CONTRACTED SERVICES	38,000	38,000	38,000
67,919	61,789	65,135	5-20-0224	EQUIP MAINT/REPLACE	72,483	72,483	72,483
12,658	7,014	13,180	5-20-0228	INSURANCE	13,252	13,252	13,252
731	1,570	2,000	5-20-0235	REFUNDS	2,500	2,500	2,500
5,970	2,336	9,000	5-20-0238	OPERATING SUPPLIES	5,000	5,000	5,000
			5-20-0242	INFORMATION TECHNOLOGY	7,250	7,250	7,250
14,568	11,443	16,000	5-20-0244	POSTAGE	16,000	16,000	16,000
19,708	21,040	20,000	5-20-0246	VENDOR MATERIAL	20,000	20,000	20,000
43,427	32,394	24,000	5-20-0247	STORES MATERIAL	24,000	24,000	24,000
4,987	5,982	5,500	5-20-0252	HEATING FUEL	5,500	5,500	5,500
		300	5-20-0262	COMMUNITY SERVICE	300	300	300
4,300	2,750	9,900	5-20-0263	CHLORINE	7,000	7,000	7,000
89,586	83,127	87,727	5-20-0270	ADMN. SERVICES INDIRECT C	96,379	96,379	96,379
91,997	94,574	96,691	5-20-0274	INLIEU OF FRANCHISE FEE	96,691	96,691	96,691
3,112	4,054	5,000	5-20-0294	BANK CHARGES	5,000	5,000	5,000
7,179	9,036	11,000	5-20-0300	EQUIPMENT PURCHASES	11,000	11,000	11,000
475,838	476,581	543,748	TOTAL MATERIALS & SERVICES		521,570	521,570	521,570

CAPITAL OUTLAY

724			5-40-0347	YARD IMPROVEMENTS	5,000	5,000	5,000
6,601			5-40-0351	GPS PURCHASE			
	10,809		5-40-0352	RESERVOIR SECURITY SYSTEM			
		1,500	5-40-0356	TOTAL STATION (SPLIT)			
		25,000	5-40-0361	WAREHOUSE IMPROVEMENTS			
		4,250	5-40-0367	AUTOCAD/CARLSON (SPLIT)			
			5-40-0368	RESERVOIR MOWER	5,000	5,000	5,000
7,325	10,809	30,750	TOTAL CAPITAL OUTLAY		10,000	10,000	10,000

CONTINGENCY

200,000			5-70-0501	CONTINGENCY	200,000	200,000	200,000
200,000			TOTAL CONTINGENCY		200,000	200,000	200,000

UEFB

557,824			5-90-0701	UEFB (FUTURE PROJECTS)	1,250,387	1,250,387	1,250,387
557,824			TOTAL UEFB		1,250,387	1,250,387	1,250,387

242,858

1,167,346	2,056,043	TOTAL DEPT 401 EXPENSES		2,787,330	2,787,330	2,787,330
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Required Columns

- Actual, audited amounts from the two fiscal years immediately preceding the current fiscal year.
- Budgeted amounts for the current fiscal year.
- Proposed budget from Budget Officer.
- Approved amounts from Budget Committee.
- Adopted amounts from City Council.

6/26/12 5:33 PM BIDJAN 104-WATER UTILITY FUND 402-WATER UTILITY CONST DEPT -- HISTORICAL DATA -- 2009-2010 2010-2011			BUDGET DOCUMENT YEAR 2012-2013					
		ADOPTED 2011-2012	ACT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
950,173	833,447	923,721		TOTAL PERSONNEL SERVICES	910,372	910,372	910,372	
1,581,839	1,072,969	1,240,252		TOTAL MATERIALS & SERVICES	1,054,306	1,054,306	1,054,306	
31,994	10,809	187,250		TOTAL CAPITAL OUTLAY	185,000	185,000	185,000	
				TOTAL DEPT SERVICE				
		200,000		TOTAL TRANSFERS				
		557,824		TOTAL CONTINGENCY	200,000	200,000	200,000	
				TOTAL URFB	1,250,387	1,250,387	1,250,387	
2,564,006	1,917,225	3,109,047		TOTAL FUND 104 EXPENSES	3,600,065	3,600,065	3,600,065	

and amounts from Budget Comm

amounts from City Council.

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BIJEAN

104-WATER UTILITY FUND

402-WATER UTILITY CONST DEPT

-- HISTORICAL DATA --

BUDGET DOCUMENT

YEAR 2012-2013

2009-2010	2010-2011	ADOPTED 2011-2012	ACCT	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
950,173	833,447	923,721		TOTAL PERSONNEL SERVICES	910,372	910,372	910,372
1,581,839	1,072,969	1,240,252		TOTAL MATERIALS & SERVICES	1,054,306	1,054,306	1,054,306
31,994	10,809	187,250		TOTAL CAPITAL OUTLAY	185,000	185,000	185,000
				TOTAL DEBT SERVICE			
		200,000		TOTAL TRANSFERS			
		557,824		TOTAL CONTINGENCY	200,000	200,000	200,000
				TOTAL UEFB	1,250,387	1,250,387	1,250,387
2,564,006	1,917,225	3,109,047		TOTAL FUND 104 EXPENSES	3,600,065	3,600,065	3,600,065

Budget Resolution

Once the budget has been resolved it officially sets the legal spending limit. This limit is specific to either a department or if not within a department by category.

Note: If the limit applies to an entire department then the limit does not restrict spending for one category (e.g. personnel) as long as spending is cut in another category (e.g. materials and supplies) thereby aligning the departments budget with the legal limit.

RESOLUTION NO. 3756

RESOLUTION OF BAKER CITY, OREGON, ADOPTING THE ANNUAL BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE FISCAL YEAR 2015-2016.

1. **BE IT RESOLVED** that the City Council of the City of Baker City hereby adopts the budget for the fiscal year 2015-2016 in the total of \$13,894,054 (\$19,317,155 with the funds' unappropriated ending fund balances). This budget is now on file at City Hall, 1655 First Street, Baker City, Oregon.

2. **BE IT FURTHER RESOLVED** that the City Council of the City of Baker City hereby imposes the following ad valorem property taxes for tax year 2015-16 upon the assessed value of all taxable property within the City provided for in the adopted budget at the rate of \$6.3314 per \$1,000 of assessed value for permanent rate tax; and that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	<u>General Government Limitation</u>
Permanent Rate Tax	\$6.3314 per \$1,000

3. **BE IT FURTHER RESOLVED** that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated:

GENERAL FUND (101)	
Administrative Services	\$ 1,117,636
Police Department	1,958,423
Fire Department	1,672,515
Cemetery Department	198,391
Park Department	111,424
Airport Department	59,214
Planning Department	61,500
Hydro Electric Plant Department	8,171
Community Development Department	34,000
Transfers	203,000
Contingency	<u>90,000</u>
Total General Fund	<u>\$ 5,514,274</u>

**AL BUDGET,
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958,423
672,515
198,391
111,424
59,214
61,500
8,171
34,000
203,000
90,000
514,274

STATE TAX STREET FUND (102)

Streets Maintenance Department	\$ 794,250
Storm Water Maintenance Department	143,446
Streets Preventative Maintenance Department	506,025
Street Lighting Department	86,214
Snow and Ice Control Department	88,303
Street Construction Department	7,828
Contingency	100,000
Total State Tax Street Fund	<u>\$ 1,726,066</u>

WATER UTILITY FUND (104)

Water Utility Maintenance Department	\$ 1,518,090
Water Utility Construction Department	598,244
Debt Service	130,941
Contingency	200,000
Total Water Utility Fund	<u>\$ 2,447,275</u>

WASTEWATER UTILITY FUND (105)

Wastewater Maintenance Department	\$ 1,028,820
Wastewater Construction Department	333,189
Contingency	100,000
Total Wastewater Utility Fund	<u>\$ 1,462,009</u>

CENTRAL STORES FUND (107)

Materials & Services	\$ 140,000
Contingency	50,000
Total Central Stores Fund	<u>\$ 190,000</u>

EQUIPMENT & VEHICLE FUND (108)

Equipment and Vehicle Operations Department	\$ 375,681
Equipment and Vehicle Capital Outlay Dept.	23,500
Transfers	6,245
Contingency	200,000
Total Equipment and Vehicle Fund	<u>\$ 605,426</u>

LID FUND (110)

Materials and Services	\$ 500
Transfers	91,688
Total LID Fund	<u>\$ 92,188</u>



FIRE EQUIPMENT RESERVE FUND (112)

Materials and Services	\$ 1,000
Capital Outlay	584,800
Contingency	34,740
Total Fire Equipment Reserve Fund	\$ 620,540

MOUNT HOPE TRUST FUND (114)

Transfers	\$ 3,200
Total Mt. Hope Trust Fund	\$ 3,200

SAMO SWIM CENTER MAINTENANCE FUND (115)

Personnel Services	\$ 12,000
Materials and Services	89,074
Capital Outlay	165,000
Total Samo Swim Center Maintenance Fund	\$ 266,074

JOHN SCHMITZ TRUST FUND (116)

Transfers	\$ 2,000
Total John Schmitz Trust Fund	\$ 2,000

GOLF COURSE OPERATION FUND (123)

Personnel Services	\$ 3,500
Material & Services	17,500
Capital Outlay	5,000
Transfers	20,000
Total Golf Course Operation Fund	\$ 46,000

BUILDING INSPECTION FUND (127)

Personnel Services	\$ 171,491
Materials and Services	124,776
Contingency	20,000
Total Building Inspection Fund	\$ 316,267

TREE CITY FUND (129)

Personnel Services	\$ 4,000
Materials and Services	3,915
Total Tree City Fund	\$ 7,915

SIDEWALK UTILITY FUND (130)

Sidewalk Utility Grants Department	\$ 41,390
Sidewalk Utility Projects Department	60,797
Contingency	<u>20,000</u>
Total Sidewalk Utility Fund	\$ <u>122,187</u>

ANTHONY SILVERS STREET TREE TRUST FUND (131)

Personnel Services	\$ 250
Materials and Services	<u>10,250</u>
Total Anthony Silvers Street Tree Trust Fund	\$ <u>10,500</u>

RECLAIMED WATER USE FUND (132)

Materials and Services	\$ 5,491
Capital Outlay	20,000
Contingency	<u>90,000</u>
Total Reclaimed Water Use Fund	\$ <u>115,491</u>

GOLF COURSE CAPITAL PROJECTS FUND (135)

Capital Outlay	\$ 12,245
Transfers	<u>40,308</u>
Total Golf Course Capital Projects Fund	\$ <u>52,553</u>

STATE AND FEDERAL GRANTS FUND

Playground Improvement Department	\$ 11,590
FAA Airport Department	170,353
Comm. Dev. Block Grant Department	5,000
Skateboard Park Department	4,189
LAMP III Pathway/Park Department	60,000
Small Miscellaneous Grants Department	<u>42,957</u>
Total State and Federal Grants Fund	\$ <u>294,089</u>

Total Appropriations, All Funds	\$13,894,054
Total Unappropriated, All Funds	<u>5,423,101</u>
TOTAL ADOPTED BUDGET	<u>\$19,317,155</u>

PASSED by the City Council of the City of Baker City, Oregon this 23rd day of June, 2015.

SIGNED by the Mayor of the City of Baker City, Oregon this 23rd day of June, 2015.

SIGNED: _____

Mayor

ATTEST: _____

City Recorder

Additional Considerations

Property Taxes

Oregon Law allows local governments to levy three types of property taxes:

Permanent Rate Levy

Local Option Levy

General Obligation Bond Levy

City of Baker City Property Tax Rates

General Fund

\$4.9949 per \$1,000 of assessed value.

State Tax Street Fund

\$1.1695 per \$1,000 of assessed value.

Samo Swim Fund

\$0.1670 per \$1,000 of assessed value.

Total Levy

\$6.3314 per \$1,000 of assessed value

Property Taxes

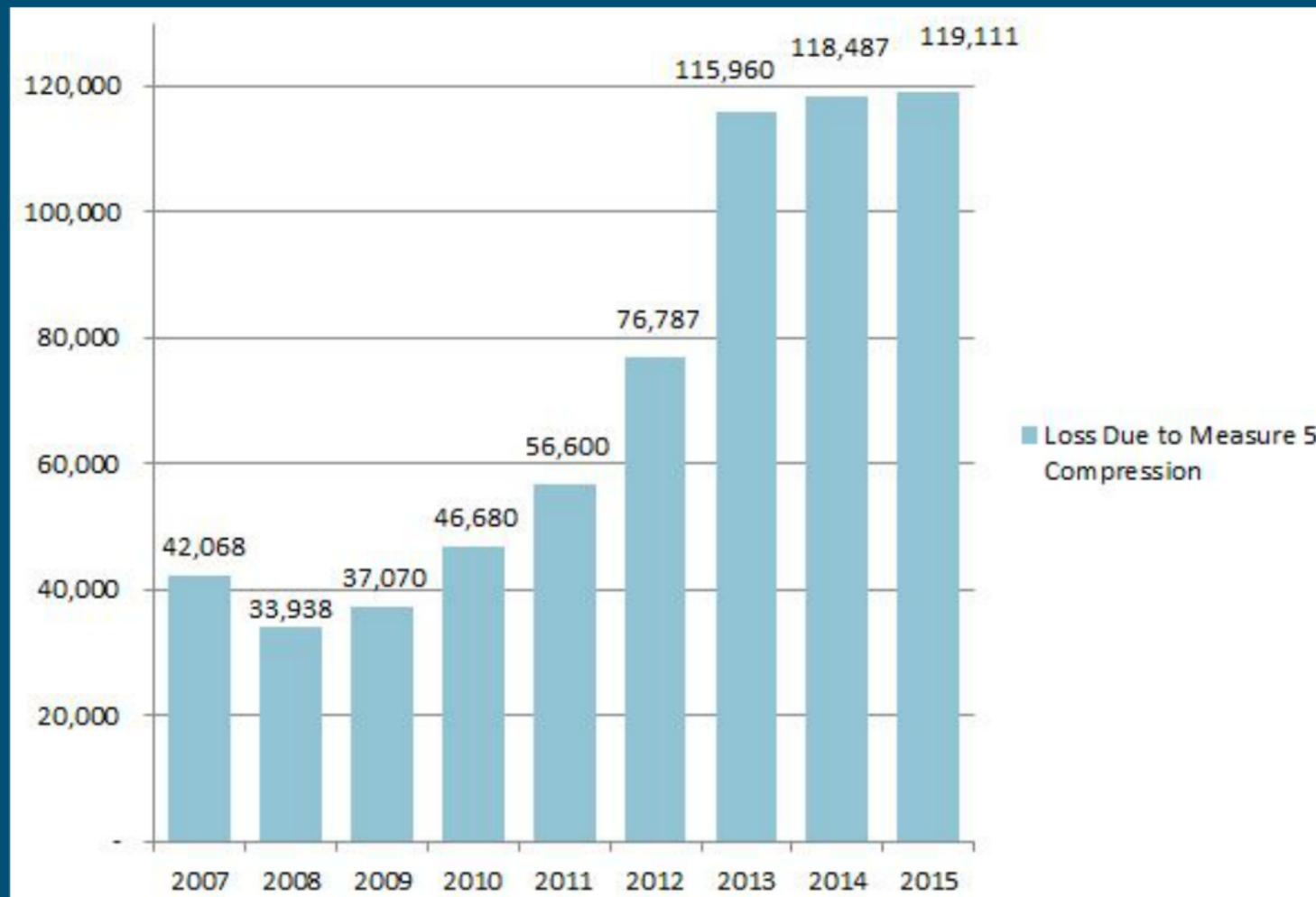
The Oregon Constitution places limits on property tax collection

Measure 50, passed in 1997, limits growth in assessed value to no more than 3% per year for existing property.

Measure 5, passed in 1990, limits combined tax collection by general governments to \$10 per \$1,000 of assessed value.

If combined rates of all general jurisdictions exceed \$10, local option taxes are the first to be 'compressed,' followed by permanent rate taxes.

Loss Due to Measure 5 Compression



Basis of Accounting

Oregon requires each local government to disclose its basis of accounting.

Governmental funds use the modified accrual basis of accounting whereby revenue is recognized if available to pay current liabilities (generally if received within two months after year end).

Proprietary funds use the full accrual basis of accounting whereby revenue is recorded when earned and expenses are recorded when a liability is incurred.

Budget Committee Process

All Budget Committee meetings are subject to Public Meetings Law.

A quorum is required to conduct business.

The Committee may request and receive additional information from staff.

A majority is required to take action.

Public Comment

The budget is a public document once it is released to the Budget Committee – copies must be made available to the public.

The Committee must take public comment at one or more meetings.

Any member of the public may speak during the time allotted for public comment.



Questions?