City of Cascade Locks

BUDGET COMMITTEE WORKSHOP

Wednesday, 4/06/16, 6:30pm, City Hall

The purpose of this meeting is to provide an orientation for both new and returning budget committee members in preparation for the 2016-2017 budget process.

AGENDA:

6:30 PM – Orientation for new/returning Budget Committee Members:

- **Budget Committee Handbook**
- **Adopted Budget Process Schedule**
- **Budget Policies FY 2016-2017**
- **2016-17 City Council Goals**
- **Pre-Meeting Topics for Budget Committee Discussions**
- **Budget Committee Guidelines**
- **Overview of 2016-2017 Work Plan**
- **Identification of questions and issues**

The Public is Welcome

City of Cascade Locks
Fiscal Year 2016/2017
Budget Committee Handbook

WHAT THE BUDGET COMMITTEE DOES

1. Elect a Chair at the first meeting.
2. Establish Budget Committee procedural rules.
3. Receive the Budget Message from the Budget Officer.
4. Review the proposed budget.
5. Request additional information.
6. Consider input from citizens.
7. Announce the time for the continuance of the meeting, and establish agendas outlining discussions regarding each fund.
8. Establishes and approves the amount or rate of the tax the district will impose (Cascade Locks' permanent rate is $ 2.7050 per thousand dollars of assessed value).
9. Approve the budget and recommend it to the Council.

WHAT THE CITY BUDGET OFFICER DOES

1. Gather budget requests from the Departments.
2. Evaluate the budget requests and develop the proposed budget.
3. Develop estimates of revenue.
4. Prepare a balanced, proposed budget document for the Budget Committee.
5. Prepare and deliver the Budget Message.
6. Publish required notices and Budget Summaries.
7. Provide information on tax levy and make proposed budget documents available to interested citizens.
8. By July 15, certify the levy and file copies of the budget document and required forms with the County Assessor and County Clerk.

THE CITY COUNCIL

The Council is the governing body of the City and has ultimate responsibility for its operation. The Council duties and responsibilities encompass a wide range of topics, including, but not limited to, the following:

1. Set operational policies.
2. Determine staffing levels.
3. Appoint Committee members.
4. Act as part of the Budget Committee.
5. Conducts the Budget Hearings and takes comment from any interested person.
6. Adopt the approved Budget by Resolution.
7. Set budget and operational priorities

THE BUDGET COMMITTEE

The Budget Committee is established in accordance with ORS 294.336 which mandates that every city shall establish a Budget Committee consisting of the City Council and an equal number of qualified electors of the district. The Budget Committee must have a quorum, or majority of the total membership of the committee, present in order to hold a meeting. Total membership does not include citizen positions that are vacant. None of the Budget Committee members may receive compensation from the City for serving in this capacity.

MEMBERSHIP

All members of the Budget Committee have the same degree of authority and responsibility. They, as a committee, establish their own operating procedures. If the Council is unable to appoint qualified individuals to vacant positions, then the Budget Committee may function at a reduced number of members. For example, if the Council, after seeking qualified citizen members, could only fill five (5) of the seven (7) citizen positions, the Budget Committee could function at twelve (12) members, rather than at fourteen (14). A majority would then be seven (7), instead of eight (8). It takes a majority of the members of the Budget Committee to pass motions, not a majority of the members present.

ARE BUDGET COMMITTEE MEMBERS PAID FOR THEIR WORK?

Members of the Budget Committee cannot receive any compensation for serving as Committee members. They may occasionally receive reimbursement for expenses that are incurred. These expenses must be approved in advance and are generally associated with workshops, meals or other authorized Committee functions.

APPOINTMENT

To be eligible for appointment to the Budget Committee, the candidate must:

(1) live in the City;
(2) not be an officer or employee of the City; and
(3) be a registered voter in Hood River County

TERM OF OFFICE

The appointed members of the Budget Committee shall be appointed by the Council, for terms of three years. The terms shall be staggered so that approximately one-third of the terms of the appointed members end each year. Members may be re-appointed by the Mayor for additional terms. If any appointed member is unable to serve the term for which they were appointed, or an appointed member resigns or becomes ineligible prior to completion of the term for which they were appointed, the Council shall fill the vacancy by appointment for the remainder of the unexpired term.

ELECTION OF BUDGET COMMITTEE OFFICERS

The Budget Committee shall, at its first meeting after its appointment, elect a Chair from among its appointed or elected members. A Vice-Chair may also be elected.

MEETINGS

The Budget Committee may meet from time to time throughout the year at its discretion for purposes such as training. All meetings of the Budget committee shall be open to the public, and notice of the meeting must be given in the same manner as notice for meetings of the governing body, or through one of the local Budget Law publication methods. A majority of the Budget Committee is required to approve any motion. A majority is one more than half of the Committee members.

DUTIES AND RESPONSIBILITIES

As provided by law, the Budget Committee may receive the budget document before the first Budget Committee meeting. All Budget Committee members have equal status.

At the first meeting the Committee shall elect officers, hear the budget message, hear interested citizens, announce the time for their subsequent meetings, and establish agendas for those meetings, outlining discussions regarding each fund. Minutes of the meetings shall be kept and made available upon request. The Budget Committee may request any information the Committee requires for the preparation or revision of the budget document.

By the time the Budget Committee receives the budget message and proposed budget document, many hours of work have been put into budget development. The Budget Officer coordinates these efforts with the Department Supervisors. Two notifications informing the public of the first meeting of the Budget Committee are required; one in a newspaper of general circulation and another on the district's website. The Committee process is then to review the budget as proposed.

The Budget Committee will ultimately approve the budget as submitted or as revised. Their approval sets a maximum spending level for the year. **The Council, however, may raise the spending level in an amount not to exceed ten per cent (10%) or $5,000, whichever is greater, within each fund.**

The Budget Committee establishes and approves the amount and/or rate of property taxes to be imposed. This is a very important responsibility of the Budget Committee. The Committee may choose to impose less tax than the local government's taxing authority. The amount and/or rate of tax approved can only be changed by the governing body under specific conditions.

After the approval of either the revised budget document or the budget document as submitted by the Budget Officer, the budget is sent to the governing body for adoption. The Council may make additional adjustments as necessary. However, the amount of the estimated

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After the approval of either the revised budget document or the budget document as submitted by the Budget Officer, the budget is sent to the governing body for adoption. The Council may make additional adjustments as necessary. However, the amount of the estimated expenditures for each fund may not be increased by more than ten percent (10%) or $5,000,

whichever is greater, and the total property tax to be levied may not exceed the amount shown in the budget document. The Hearing on the budget document as approved by the Budget Committee, under the law, is held by the Council. The Budget Committee may be reconvened by the City Council at a later date to consider a supplemental budget. Under most circumstances, a supplemental budget may be adopted after a hearing only before the City Council.

CAN THE BUDGET COMMITTEE ESTABLISH OR DELETE PROGRAMS OR SERVICES?

The role of the Budget Committee is not to directly establish or eliminate specific programs or services. Establishment of budget parameters by the City Council and Budget Committee give the Budget Officer (City Administrator) and the Staff general guidelines for budget development. The Budget Officer then prepares a budget that reflects the parameters. It is the proposed budget that the Budget Committee considers during the meetings. It is, of course, likely that the financial parameters established when the tax levy is set by the Budget Committee will either increase or decrease the estimated resources, which may reduce certain programs or provide funding for additional programs. Public participation at Budget Committee meetings may influence Budget Committee decisions in either direction.

The Budget Committee does not approve new personnel, employee contracts, or salary schedules, nor does it negotiate salary contracts. Through its authority, the Budget Committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

HOW MANY MEETINGS ARE REQUIRED?

The Cascade Locks Budget Committee meets every Wednesday at 6:30 PM, usually starting in April. The number of meetings required varies from year to year.

Some governmental units meet only once, others may need to meet several times. Factors such as the detail in the budget document, size of the governmental unit, number of funds, presentation of the budget, and the personalities of individual Budget Committee members will result in various numbers of meetings.

The entire budget is reviewed fund by fund and/or section by section. The Committee receives the budget several days before the first Budget Committee meeting, and should review the document in detail before the first meeting.

HOW IS THE MATERIAL PREPARED THAT IS PRESENTED BY THE BUDGET OFFICER?

The budgeting process is a continuous cycle, and the budget is used throughout the year as the financial guide for City functions and programs. In January of each year the City Council sets goals for the coming year, which are used as parameters for the budget. Other priorities as indicated by the Council during the recent past are also considered parameters for the budget. Budgets are submitted by each Department Supervisor and Committee Chair to the Budget Officer. These are reviewed, discussed and carefully evaluated. Members of the Staff and the

Budget Officer are responsible for various sections and funds of the budget. After reviewing all budgets with the respective Department Supervisor, the Budget Officer adjusts the budgets so that the expenditures requested do not exceed the anticipated revenues and are in keeping with the parameters established. This balanced budget is then presented to the Budget Committee.

WHAT IS A TAX RATE?

Most local governments' operating tax revenue comes from its permanent tax rate limitation. A permanent rate is an ad valorem property tax rate expressed in dollars per thousand of assessed value. No action of the local government can increase this limit. This rate is levied against the assessed value of property to raise taxes for general operating purposes. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997/98 or are voter-approved for districts formed in or after 1997/98. **The City of Cascade Locks' tax rate is $2.7050 per thousand.**

QUESTIONS AND REQUESTS FOR INFORMATION

The Budget Committee may require any information it deems necessary during consideration of the proposed budget. The Budget Committee may also compel attendance of Staff members at the Budget Committee meetings. Requests for information or questions that will require Staff time to research or develop reports should come from the Committee as a whole. This prevents the Staff from spending a lot of time gathering information that is not of interest to the entire Committee. The Committee needs to give Staff sufficient time to prepare the requested materials.

Questions that individual Committee members may have can be addressed to the City Administrator or Department Supervisor at any time. Checking with Staff between meetings allows for exploring budget items of interest in greater detail than might be practical during Committee meetings. Questioning also assists the Staff by giving them an indication of concerns, making it possible for them to highlight issues that may be of interest to the entire Budget Committee.

AFTER THE BUDGET IS APPROVED BY THE BUDGET COMMITTEE, WHAT ACTION DOES THE CITY COUNCIL TAKE?

After the Budget is approved by the Budget Committee, the Budget Officer must publish a financial summary and notice of the Budget Hearing in a newspaper of general circulation. The Budget Hearing is set before the City Council and any citizen with comments on the approved budget will be heard. Following the Hearing, and no later than June 30, the Council must adopt the budget by resolution. They may adopt the budget and make appropriations as approved by the Committee, or as revised after the Budget Hearing. If the governing body wants to exceed either the expenditures in a fund by more than $5,000 or 10%, or the tax amount approved by

the Budget Committee, the City Council must publish a revised budget summary and Hearing notice, and hold another Hearing.

Budget Structure

FUNDS: A fund is a fiscal and accounting entity with **self-balancing** accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. **Revenues and expenditures must balance within each fund budget**.

TYPES OF FUNDS:

General Fund: The purpose of a General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the local government. Most local governments have a General Fund. Many small local governments have only a General Fund.

Enterprise Funds: An Enterprise Fund is a fund established to finance and account for acquiring, operating, and maintaining facilities and services which are self-supporting from user charges and fees. Separate funds should be established for each utility or enterprise. The City's Enterprise Funds are the Water Fund, Sewer Fund, and the City Light Fund.

Special Revenue Funds: Special Revenue Funds should be set up only for special tax levies and other dedicated revenues when required by statutes, charter provisions, or the terms under which revenue is dedicated. The City's System Development Fund is a Special Revenue Fund.

Capital Project Funds: A Capital Project Fund is used to record all resources and expenditures used to finance building or acquisitions of capital facilities, which are non-recurring major expenditure items. Resources include the proceeds from the sale of general obligation bonds or tax revenue from local option taxes. Also included are any grants, transfers from other funds, or other revenues authorized for financing capital projects. The Grants Fund is the City's only Capital Project Fund.

Debt Service Fund: A Debt Service Fund accounts for the payment of principal and interest on all general obligation long-term debt, including that payable exclusively from revenue-producing enterprises. The City's Debt Service Fund is the 1998 Sewer Bond Fund.

Trust and Agency Funds: A Trust Fund is where assets are held, or revenue received, to be used for certain specified purposes, such as perpetual cemetery care. The amount of the fund is to be invested, and only the interest may be used for designated, budgeted purposes. The City's only true Trust Fund is the Cemetery Trust Fund.

Reserve Funds: A Reserve Fund is used to accumulate money for financing the cost of any service, project, property or equipment that the City can legally perform or acquire. Under Local Budget Law, a Reserve Fund is the appropriate way to save money from year to year. Money in a Reserve Fund can only be used for the purpose for which the fund was established. Expenditures are made directly from a Reserve Fund. At least every ten years after the establishment of a Reserve Fund, the governing body reviews the fund to decide if it should be continued or abolished. The City's Reserve Fund is the Capital Reserve Fund, which was established in 1997. In 2008 the Capital Reserve Fund was dissolved and a new Capital Reserve Fund 2008 was created with an expanded purpose.

DEPARTMENTS: A Department is a section within a fund to separate costs associated with a certain program or area of operation. The General Fund has several Departments, including Administration, Planning, Agency, Property, Museum, Government/Community Relations, and Police.

Most of the Enterprise Funds have Department designations for Operations and Capital Projects.

A significant portion of the City of Cascade Locks' Administration costs are spread through the Enterprise Funds and are shown within these Funds as the Administrative Overhead. This system allows the Enterprise funds to pay for Administration Services allocated by personnel services and materials and services cost associated with that enterprise in comparison to other operating departments.

CATEGORIES: Within each fund or each department of a fund, there are categories of expenditures. The usual categories are Personnel Services, Materials & Services, Capital Outlay, Interfund Transfers, and Contingency.

Personnel Services: includes all of the wages, taxes, and fringe benefit costs associated with salary expenditures.

Materials & Services: This includes all of the short-term expenses such as materials/supplies, dues, travel and training, contracted services.

Capital Outlay: Capital Outlay items are expenditures that result in the acquisition of or addition to fixed assets – significant expenditures for items that will be held or used for more than one year.

Interfund Transfers: Interfund transfers are budgeted to move money from one fund to another for specific allowable purposes, such as transferring sewer revenue funds to the Sewer Bond Funds in order to make the required payments, or transferring funds from the General Fund or an Enterprise Fund to the Capital Reserve Fund to save for system and/or equipment replacement.

Debt Service: Debt service includes the repayment of any loan, bond or other borrowing.

Contingency: Contingency estimates must be reasonable, based on past experience, and in line with the purpose of the particular fund involved. It cannot be made in place of an estimate for expenditures which are known to be necessary and can be anticipated. It must not be used to cover up improper or loose budgeting practices.

Oregon Administrative Rules 150-294.352(8) states that contingency estimates are "based on the assumption that in the operation of any municipality from an operating fund, certain expenditures will become necessary which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event."

Expenditures cannot be made directly from the Contingency line item -- the funds must be transferred to an existing appropriation. A resolution must be passed by the City Council before any of the contingency money can be transferred. The transfer must be made to an existing appropriation. The contingency is then reduced and the receiving item increased by the same amount so the fund remains in balance.

No more than 15% of the operating appropriations may be transferred from the Contingency. Transfers exceeding 15% may be made only after adopting a supplemental budget.

Unappropriated Ending Fund Balance: The purpose of an Unappropriated Ending Fund Balance is to provide the local government with a cash or working capital balance with which to begin the following fiscal year. No expenditures can be made from an Unappropriated Ending Fund Balance during the year in which it is budgeted, except in an emergency situation created by civil disturbance or natural disaster. A revenue shortfall during the year may mean that spending may have to be reduced in order to have sufficient cash in the Unappropriated Ending Fund Balance. If expenses cannot be reduced, then the amount in the Unappropriated Ending Fund Balance may be less than planned. This is allowed as long as expenditures remain within the fund's appropriation authority and there has been a revenue shortfall.

Adopted FY16/17 Budget Process Schedule

1. **CITY COUNCIL:** Adopt Budget Process Schedule 1/11/16

2. **CITY COUNCIL:** Begin budget development process by setting goals 1/18-2/08/16

3. **FINANCE:** Send priorities to Department Heads 2/09/16

   A. Review format of budget document
   B. Set up Department Head/CA/Finance Officer work session to assist

4. **CITY DEPARTMENT HEADS AND STAFF:** Begin development of departmental budget. 2/09/16

5. **DEPARTMENT PROGRAMS:** Turn in proposed budget to Finance 3/01/16

6. **CA and FINANCE:** Compile proposed budget document 3/2/16-3/31/16

7. **STAFF:** Publish Notice of Budget Committee Meeting 3/25/16
   (State required time line not more than 30 days prior to Budget meeting)

8. **STAFF:** Publish **Second Notice of Budget Committee Meetings** (no less than 5 days prior) 4/01/16
   A. Publish on City website

9. **BUDGET COMMITTEE:**

   A. Conduct Budget Committee Workshop 4/06/16
      1. Review budget process and Budget Structure
      2. Deliver Proposed Budget to Committee members

Budget meetings will start at 6:30 PM and end at 9:00 PM (unless Committee votes to continue).

10. **Budget Meeting:** 4/13/16

   A. Elect Budget Committee Chair and Vice Chair
   B. Set meeting rules, adopt timeline schedule
   C. Deliver Budget Message
   D. 6:45PM – Budget Committee Hearing on Possible Uses of State Revenue Sharing
   E. Formal Approval of Property Tax Rate $2.7050 per $1,000 for FY 15/16

Meeting #1

ADMINISTRATION:

General Fund (1)
Planning Department (1-2)
Agency (1-3)
Museum Department (1-7)
Government and Community Relations (1-8)
Police Department (1-19)
SDC Fund (2)
Grant Fund (7)
Capital Reserve Fund (56)

11. **Budget Meeting Continued** * 4/27/16

Meeting #2	
PUBLIC WORKS:	**ELECTRIC DEPARTMENT:**
Street Fund (3)	Electrical Fund (51)
Water Fund (21)	
Sewer Fund (31)	**EMERGENCY SERVICES DEPARTMENT:**
Sewer Bond Fund (40)	Emergency Services Fund (5)
Property Dept. (1-4)	
Cemetery Fund (17)	**TOURISM (8)**
Cemetery Trust Fund (25)	Tourism Program

* BUDGET MEETING DATES ARE TENTATIVE AND MAY BE ADJUSTED BY BUDGET COMMITTEE.

12. **Budget Meeting Continued** * 5/04/16

13. **Budget Meeting Continued** * 5/11/16

14. **STAFF:** Publish Notice of Public Hearing on Proposed Uses of State Revenue Sharing to bring before council. 6/01/16

15. **STAFF:** Publish Notice of Budget Hearing & Financial Summary (City) 6/01/16
(Required lead time – not more than 30 days or less than 5 days before hearings)

16. **City Council Meeting Public Hearing** on Proposed Uses of State Revenue Sharing 6/13/16

17. **Budget Hearing – Council Meeting to adopt proposed budget** 6/13/16
Public Hearing on Proposed Municipal Corporate Budget
Pass Resolutions Adopting Budget, Making Appropriations and Levying Taxes (City)

18. **STAFF:** Submit Budget and forms to Assessor as required 7/11/16

Budget Policies for FY 16/17

Although fiscal policies evolve over time to reflect changing goals and direction of the City's governing body, the following policies have been used to develop this proposed budget.

1. The budget has been developed using the same method of accounting as prior years.

2. The budget is based on the following major categories of expense: Personnel Services, Materials & Services, Capital Outlay, Interfund Transfers, Debt Service, Reserves, and Contingency. The budget is submitted to the County and State by the categories shown above so that legal appropriation control will be at the category total level. Line item detail is only used internally in order to maintain the highest level of City control and to help the City Administrator and Department Heads in administration of the budget.

3. At a minimum, the current level of utility and customer services shall be maintained. Therefore the costs of providing those services (Personnel and Materials & Services) have been fully funded and adjusted for inflation within the limits of the revenues available. If the costs of providing those services are reduced, then the levels of services must also be reduced.

4. The budget will not include any anticipated rate or fee increases. An exception to this policy occurs when a rate increase has been set for a future date by resolution of the City Council. Anticipated revenues in all funds must be calculated using only currently adopted rate structures. At this time, no rate increases are included in the proposed budget.

5. Each of the utility funds (Water, Sewer, and Light) shall pay five percent (5%) of their monthly sales amount as "internal payments" to the General Fund. "Internal Payments" represents what the City's General Fund would collect from utilities not owned by the City for the privilege of operating within the City and for using City right-of-ways. This income is used for City General Fund operations. If the City did not own the utilities, these funds would still be collected from the private utilities and would support the same municipal operations as they do now.

6. Each utility fund shall pay administrative overhead as defined as a percentage of personnel and materials and services compared to all other operating funds (funds which have people and/or materials in them).

7. Each of the utility funds (Water, Sewer, and Light) shall pay a "Use of City Property" fee to the General Fund. "Use of City Property" fees represent the rent, lease or mortgage payments, property maintenance costs, etc., that a utility not owned by the City would probably be paying for the buildings that housed their offices and storage areas. If the City did not own the utilities, similar payments would be a cost of doing business for that utility.

8. Provision shall be made to fully fund all debt service payments and reserve levels required by the debt. The City currently has debt as follows:

    a. 1998 Sewer Revenue Bond – will be paid in full in 2039.
    b. Electric Department Digger Derrick Truck Loan estimated balance ($55,922.62)

    In addition, there are currently outstanding debts between certain funds within the City Budget which are currently on payment schedules.

The Emergency Services Department owes a remaining balance of $160,345 to the Electric Department Capital Reserve Fund. The City sold the old Fire Station for $150,000. After payment of the OIB Loan, the balance of the sale proceeds was applied to paying down the outstanding loan amount to the Electrical Department Capital Reserve Fund. Resolution No. 1212 provides for monthly payments of $3,873.24 from the General Fund. Resolution No. 1325 provides an additional monthly payment of $2,784.24 from the General Fund.

The Emergency Services Department owes $8,295 to the Water Department of the Capital Reserve Fund for the purpose of completing the financing for the purchase of a new fire engine. Resolution No. 1213 provides for monthly payments of $204.92 from the EMS Department.

The labor for the Columbia Cascade Housing Corporation Development for Senior Housing in the amount of $11,969 is currently being paid back from the General Fund. Annual payments of $2,393.80 started on 5/1/2013. The current amount owing is $4,787.

9. Each fund that owns Capital Equipment or maintains a Capital System must budget an amount to be transferred to the Capital Reserve Fund each year. This amount should be based on the replacement schedule of vehicles, equipment, and systems, or Capital Improvement Plan (CIP), and the number of years until that replacement is scheduled to be made. Incremental saving will allow the City to comply with its Capital Improvement Plans, and prevent situations where a large amount of money must be "found somewhere" in order to replace vehicles or equipment, or upgrade systems on an emergency basis. This policy is still a work in progress, as we currently are not able to meet the requirements for full Capital Reserve funding in most of the funds.

10. Capital Project expenditures, both labor and materials that will be billed to a customer (for line extensions, etc.) are budgeted in a separate department (Capital Projects) within each utility fund. This allows for tracking of labor and materials that are used outside the scope of general operating expenses, and for which the City will be reimbursed, plus twenty five percent (25%). In this manner the operating categories are not skewed by excess expenditures.

11. Contingency line items in each appropriate fund should equal 10% of the operating budget. (This policy is a work in progress, as Contingency funding takes a backseat to Interfund Transfers to save for future Capital Expenditures.)

12. When operating expenses, transfers to Capital Reserve, and contingencies are fully funded, any excess funds may be put into "Unappropriated Ending Fund Balances".

2016-17 City Council Goals

Public Works:

1. Complete Water System Improvements
2. Raise Rates For Debt Service on USDA Loan
3. Complete Wastewater Master Plan
4. Seek Funding For Wastewater Master Plan Projects
5. Replace Planters and Waste Receptacles in Downtown
6. Complete Gorge Hubs Overlook Park Project Through Grant Funding
7. Crosswalk Reconstruction

Electrical Department

1. Improve Dodson/Warrendale Distribution Line
2. Replace Street Lights as Funding and Time Allow

Emergency Services

1. Maintain Department within Budget Parameters
2. Seek Funding for Sleeping Quarters and Improvements

Finance

1. Provide a backup generator for City Hall
2. Continue ADA improvements for Front Office

City Recorder/Planner

1. Implement Development Code Revisions

Administration

1. Continue Good Governance
2. Continue Cleanup of Downtown
3. Work with Port and CLBA on Holiday Lighting Program

Pre-Meeting Topics for Budget Committee Discussions

Following is a list of the types or topics of discussion that can be conducted prior to that first official meeting:

- Training on the budget committee process, calendar, expectations for committee members, etc.
- Committee members' preferences for ground rules, rules of order, conduct of meetings, voting / reaching consensus, fact finding process, etc.
- Orientation on the organization and its various departments, programs, staffing, etc., and on the activities or services provided by each.
- Orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- General discussion of vision and goals, spending priorities, or philosophy on how to allocate scarce resources or make trade-off decisions as to which programs get funded and which don't.
- General economic projections by the finance officer of possible changes in resources or requirements expected next year.
- Any and all discussion of the current year budget or prior year budgets, including what, in general, might be done differently next year.

What cannot be discussed before the formally "noticed" meeting?

- Specific estimates of appropriation amounts associated with any fund or line item, resource or requirement.
- The question of whether to fund specific programs or expenditures.
- The question of whether to impose any tax levy, or the amount of any levy.

Budget Committee Meeting Guidelines

1. Meetings will start at 6:30 PM.

2. Eight Committee members constitute a quorum. A quorum of the Committee is a majority of the Committee, not a majority of the Committee in attendance. If the total Budget Committee is only 12 (not enough elected body or citizen body) a majority of the Committee would be seven (7).

3. Meetings will end at 9:00 PM, unless the consensus of the Committee is to continue.

4. Committee members should show respect for others by waiting for the Chair to recognize them before speaking, listening to what others have to say, and not repeating things that have already been said.

5. If a Committee member brings up an item or issue not on the agenda, the Chair will poll the attending Committee members to determine if it is an issue of interest to the majority of the Committee. If it is not of interest to the majority, the Committee will move on and the person may then discuss the issue outside the meeting with the Budget Officer.

6. Committee members who miss a meeting should contact the Budget Officer or another Committee member to find out what they missed, and should not expect the Committee to rehash a meeting or discussion again for their benefit.

7. If someone votes in opposition to the majority, they should be given the opportunity to explain why.

8. Accept public comment during each meeting.

These are the process guidelines adopted by past Budget Committees. This Committee may wish to add or delete items before approving them for this year.

Proposed 2016/2017 Budget Committee Work Plan

April 13, 2016

- General Fund (1)
- Planning
- Agency
- Museum
- Gov/Community Relations Dept
- Police
- SDC Fund(2)
- Grant Fund (7)
- Capital Reserve (56)

April 27, 2016

- Streets (3)
- Water (21)
- Sewer (31)
- Sewer Bond Fund (40)
- Property (1-4)
- Cemetery (17)
- Cemetery Trust (25)
- Electrical (51)
- EMS (5)
- Tourism (8)

Take action to tentatively approve each dept/program budget as presented. At the last meeting, review tentative actions and create final recommendations.