

City of Ashland Roles and Process

ASHLAND CITIZENS' BUDGET COMMITTEE

MARCH 30, 2021

BN2021-2023 Budget Process



Roles in the Process

- Budget Officer
- Citizens' Budget Committee
- City Council

Roles and general process are stipulated in Oregon's Local Budget Law, beginning at ORS 294.305.

Budget Officer/ Staff

- Presents the Budget Message explains the proposed budget and significant changes in the local government's fiscal position.
- Prepares a proposed budget (City Manager's Recommended Budget) that identifies revenues and expenditures by fund, clearly showing what services and programs a local government provides and how it is paying for expenditures.
- Answers questions, provides additional information in support of Budget Committee deliberations.

Citizens' Budget Committee

- Holds public meetings to receive public input.
- Determines financial additions or deletions to budget. The Committee can add/delete funding for specific service or programs but its role "is not to directly establish or eliminate specific programs or services" and the committee "does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts."
- Approves a balanced budget to be presented to the City Council including the level of spending for the biennium and the full amount of the property tax levy authority that may be certified to the tax assessor.

Local Budgeting in Oregon, 150-504-400, Oregon Department of Revenue

City Council

- Publishes a financial summary of the budget as approved by the budget committee
- Holds a public hearing on the budget to receive public input.
- Adopts a balanced budget.
 - If any fund is increases by greater than 10% of the Approved Budget, the financial summary must be republished and another public hearing held.
- Makes appropriations
- Establishes revenues to support adopted budget, and
- Adopts a property tax rate.

Budget Format

- Under local budget law, the budget must follow a basic format including the presentation of expenditures and revenues by fund. Additional detail may be provided.
- Expenditures must be classified by category or type: Personnel Services, Materials and Services, and Capital Outlay. Debt Service, Transfers, General Operating Contingencies, and Unappropriated Ending Fund Balance can also be used.
- Revenues are distinguished between property tax and non-property tax revenues.
- Resources and requirements (Sources/ Revenues and Uses/ Expenditures) must balance by fund.

Budget Process/ Calendar

- March 30, 2021: City Manager's Recommended BN 2021-2023 Budget Presentation to Citizen Budget Committee
- April 13, 2021: Presentation of Governmental Funds to Budget Committee; Discussion and review. Funds include: General Fund, Streets, Stormwater, CDBG, Airport, Housing, Parks General Fund, Capital Funds
- April 27, 2021: Presentation of Enterprise Funds to Budget Committee; Discussion and review. Funds include: Water, Sewer, Electric, Telecommunications, Internal Service Funds
- May 11, 2021: Deliberation and Approval of BN2021-2023 Budget and maximum Property Tax Rate for presentation to City Council

Budget Process/ Calendar

- Committee members are encouraged to submit questions in writing in advance of the meetings to facilitate information dissemination to all members in a timely fashion and optimal use of limited meeting time.
- Questions provided prior to noon the day before a meeting will be addressed as much as possible in the subsequent meeting and completely in writing within the week, if possible.
- If responses to questions are likely to require more than two hours of staff time to compile, the question will be forwarded to the full Committee for consideration.
- If a Committee member is submitting a motion for consideration by the Committee, please send it to the minute keeper to ensure clear records.
- Public comments received via email or the City's website including the results of the polling questions will be provided to the Committee in their packets.

Budget Process/ Calendar

- June 1, 2021: Presentation of Approved BN2021-2023 and maximum Property Tax Rate Budget to City Council; 1st Tax Reading and Public Hearing on Budget; Adoption of BN2021-2023 budget.
- June 15, 2021: 2nd Tax Reading and adoption of Property Tax Rate. Review and 1st reading of enabling ordinances.
- July 1, 2021: ***Happy New Fiscal Year!!***