



Welcome to the City & FURA Budget Committees Training Meeting

APRIL 1, 2025

THIS MEETING IS HELD IN-PERSON AT THE FLORENCE EVENTS CENTER WITH THE OPTION TO VIEW VIRTUALLY.

FOR MORE INFORMATION, VISIT THE CITY OF FLORENCE WEBSITE AT:

[HTTPS://WWW.CI.FLORENCE.OR.US/BC-BC/CITY-FURA-BUDGET-COMMITTEE-TRAINING-MEETING](https://www.ci.florence.or.us/bc-bc/city-fura-budget-committee-training-meeting)

ROLL CALL





TODAY'S ROADMAP

CITY COUNCIL NORMS DOCUMENT

What is it?
What is the purpose?
How is Florence unique?



CITY GOVERNMENT AND COMMITTEES

An overview of what they are and how they relate to you.

OREGON ETHICS LAW AND FRAUD POLICY

How ethics applies to you and what your responsibilities are.

LOCAL BUDGET LAW OVERVIEW

What is it?
What is the purpose?
How is Oregon unique?

THE BUDGETING PROCESS

Proposing, approving, adopting, and changing the budget.

**Welcome to the
City of Florence and
Florence Urban Renewal
Agency Budget Committee**

Rob Ward

Mayor of Florence

CITY OF FLORENCE

CITY COUNCIL NORMS

Interpersonal and Behavioral Norms:

- ◆ We assume good intentions.
- ◆ When we disagree, we will do so without being disagreeable.
- ◆ We will make space for everyone to speak.
- ◆ We will be respectful, open, and honest in our work and communications with each other.
- ◆ We will exercise humility.
- ◆ When we have concerns with a council colleague, we will address those concerns in a timely, respectful, and constructive manner.
- ◆ We will check ourselves in adherence to our norms and practice self-regulation; however, the mayor may nudge us when we need nudging.
- ◆ Don't personalize policy disagreements, or take offense to what someone says as their truth.
- ◆ We will not criticize one another in public.
- ◆ We will seek to build relationships with our council colleagues outside of official duties.
- ◆ We respect each other by minimizing side conversations in our meetings.

Procedural and Process Norms:

- ◆ We will wait to be recognized by the mayor before speaking.
- ◆ We will pay attention to each other; listen and don't interrupt.
- ◆ We don't undermine the decisions made by the council (for example, if you voted against a policy that passed, you will still support the effective implementation of the policy despite not supporting the policy itself).
- ◆ We will address each other using titles during council meetings.
- ◆ In public, staff will use titles when speaking to the council and council uses first names for staff.
- ◆ When past or present elected officials are at council meetings, the mayor will publicly acknowledge their attendance.
- ◆ As a rule, we will notify staff of media requests and/or appearances to avoid surprises and staff will support with messaging and coordination.
- ◆ The mayor represents the council to the media on issues of "ends" and will consult with council colleagues as appropriate and staff answer questions on the "means".
- ◆ We will share/repost/link to official city social media but will not engage in debate or dialogue with the public via social media.
- ◆ Council members may reply directly to emails/calls to acknowledge the message was received; however, they should take the appropriate time to reflect and coordinate with staff and council on an answer before responding.



Rob Ward
Mayor



Robert Carp
President



Jo Beaudreau
Vice-President



Sally Wantz
Councilor



Mike Webb
Councilor



Lindsey White

City Recorder

What we will cover

Overview of City Government
& the Committee

Public Meetings Law

Oregon Ethics Law & Fraud Policy

Non-Discrimination / Non-Harassment

Code of Conduct



City of Florence
A City in Motion

City of Florence Committee & Commission Policy Manual

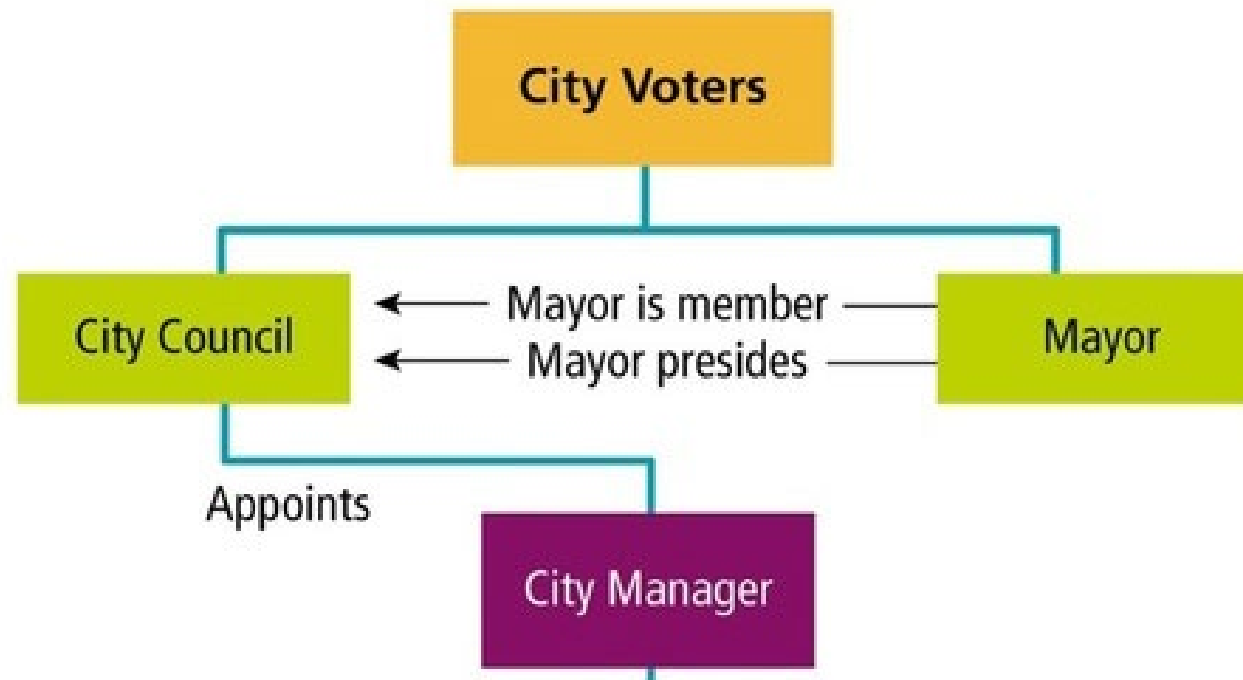
Adopted November 5, 2018
Resolution No. 21 Series 2018
Exhibit A

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Structure of City Government

Florence Operates Under a Council – Manager form of government

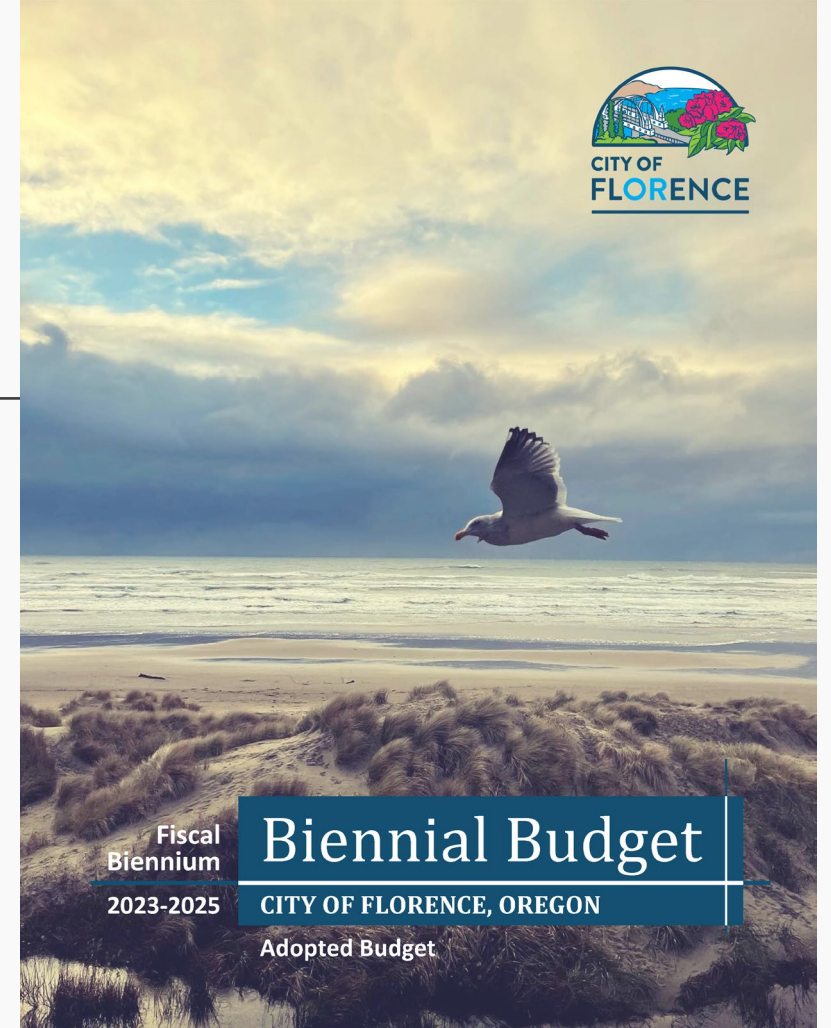


Role of City Council

The City Council is the governing body of the City of Florence.

Responsible for establishing policy and overall vision

- Responsible for passing of...
 - laws,
 - fees,
 - policies,
 - budget
- Responsible for the appointment & supervision of the City Manager and Municipal Court Judge Positions



Role of the Mayor

Mayor has no additional executive functions aside from their position on the Council.
(Some do but ours does not)

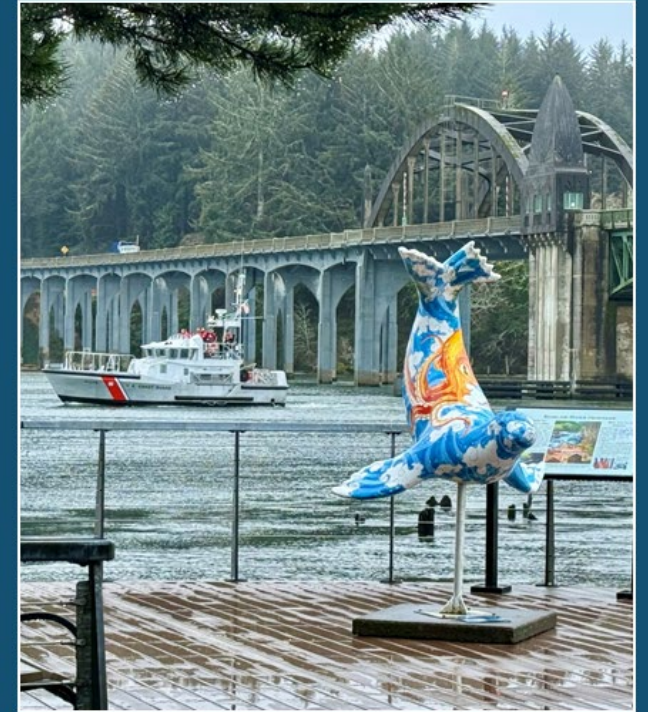
- The role provides for the facilitation of the Council by...
 - presiding over Council deliberations & preserving order,
 - determining order of business,
 - appointing positions to commissions & committees, and
 - performing ceremonial functions.



Role of City Manager

City Manager - Administrative head of the government.

- Responsible for enforcement of ordinances (laws),
- Appointing & removing City employees,
- Acts as purchasing agent
- Supervises all City departments



Work Plan
2025-2027

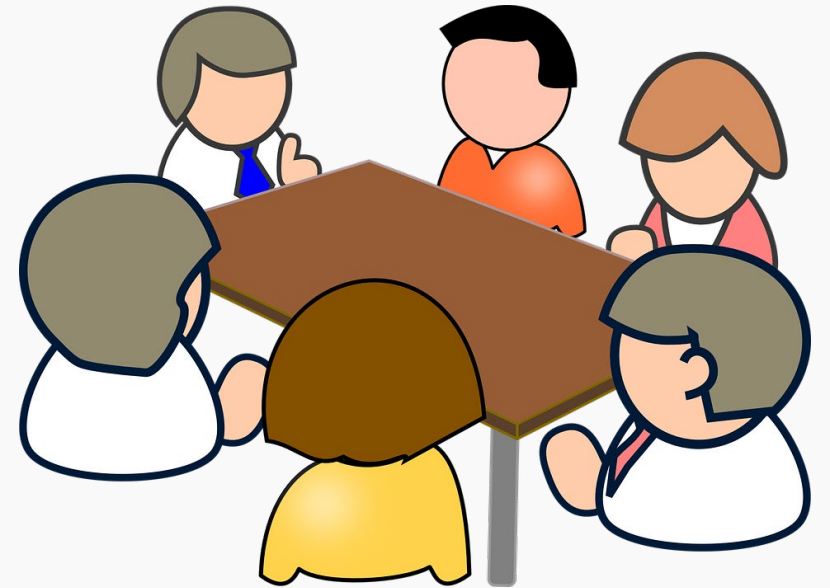
City's Committees & Commissions

City Committees & Commissions Report to the City Council

- Planning Commission (PC)
- Budget Committee (BC)
- Community & Economic Development Committee (CEDC)
- Environmental Management Advisory Committee (EMAC)
- Public Arts Committee (PAC)
- Transportation Committee (TC)

Roles:

1. Advise the Council (*Policy*)
2. Provide volunteer work (*Administrative*)



City of Florence BUDGET Committee Membership

(ORS 294.414)



Membership = 10 voting members

- Residency Requirement – Must reside in City Limits
- Voting Member Representation
 - 5 Members of the Governing Body (*i.e. City Council*)
 - 5 City Electors (*i.e. City Residents*)
 - ORS 294.414 notes – **The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body.**

Florence Urban Renewal Agency BUDGET Committee Membership

(ORS 294.414)



Membership = 18 voting members

Residency Requirement – None

Voting Member Representation

- 9 Members of the Governing Body (*i.e. Florence Urban Renewal Agency*)
- 9 Electors (*i.e. Residents*) – Currently Filled by:
 - 2 additional City Councilors (Not already on FURA Board)
 - 5 City of Florence Budget Committee Members
 - 2 additional electors
- ORS 294.414 notes – **The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body.**

ROLE OF BUDGET COMMITTEE

(ORS 294.426)

Receive the Budget Message & Budget Document prepared by Budget Officer

Hold a public hearing to provide members of the public to ask questions & provide comments

Make recommendation for approval of the budget document, either as submitted, or as revised by the Budget Committee

- Final Approval goes before Governing Body (i.e. City Council or Florence Urban Renewal Agency)



Quorum – Necessary to Meet

A quorum of members is required to hold a meeting & make a decision

- Quorum = Majority of members of a committee
 - City Budget Committee = 6 Members (*Charter sections 16 & 20*)
 - FURA Budget Committee = 10 Members (*ORS 174.130*)

If do not have quorum of members for a meeting within 15 minutes of scheduled start time, then meeting can't take place



Quorum – Necessary for Decision

Budget Manual – ‘Any budget committee action requires the affirmative vote of a majority of the total budget committee membership, not just a majority of those present. ‘

- What this Means: – A majority of the Budget Committee is required to recommend approval of the Budget; i.e.
- City Budget Committee = 6 Members required to vote ‘yes’
- FURA Budget Committee = 10 Members required to vote ‘yes’





Committee Expectations

Read & Study Meeting Materials & Attend Meetings

If you have **to miss a meeting** –

- Must notify Chair & Staff Rep. ASAP (*Ensure Quorum*)
- Must make up meeting by...
 - Watching video posted online (*or request DVD*)

Working with the Media and the Public

Media / Public Outreach Comments:

- Committee Chair appointed representative for Committee (*or Vice-Chair if Chair is unavailable*)
- May only state...
 - the official position of the committee as approved by the majority, and/or
 - Overview / history of what has been discussed / reviewed
 - NO Personal Opinions – without disclaimer (*see upcoming slide*)
- Individual committee members (*other than Chairperson*) **may not** represent committee before any other committee, outside agency, media, the general public – unless authorized by Committee in committee meeting

Personal Opinions

You have a right to testify / state your opinion as a citizen at meetings / to the media.

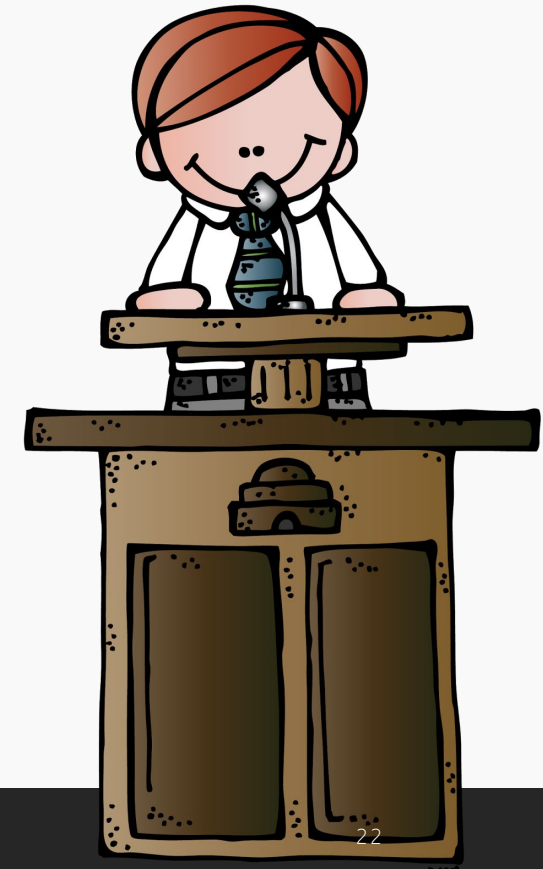
Need to specify:

“I am a member of the Budget Committee, but today I am speaking as a private individual”

- Do so at the beginning of your comments, prior to anything else being said.

Courtesy: Tell the Chair / Staff Ex-Officio in advance

Consider: How your role as a Committee Member will be perceived.
i.e. Comment respectfully.



Role of Chairperson & Vice-Chairperson

Established at first meeting

Chair presides over meeting

- Responsible for making sure meeting proceeds in a fashion conducive to rational decision making
- Sets tone for meeting, keeps discussions on track, encourages fairness, moderates and contributes to discussions



Role of Chair - in a Meeting

Chair will...

- Open the meeting & lead role call
- Moderate discussion
- Ask speakers (if any) to identify themselves
- Lead deliberations
 - Summarize the issues, Ask for input from agency as a whole, make sure motions are understandable before full vote is taken, encourage the meeting to move in a timely manner
- Official signature on decisions



Other Items Included in Manual

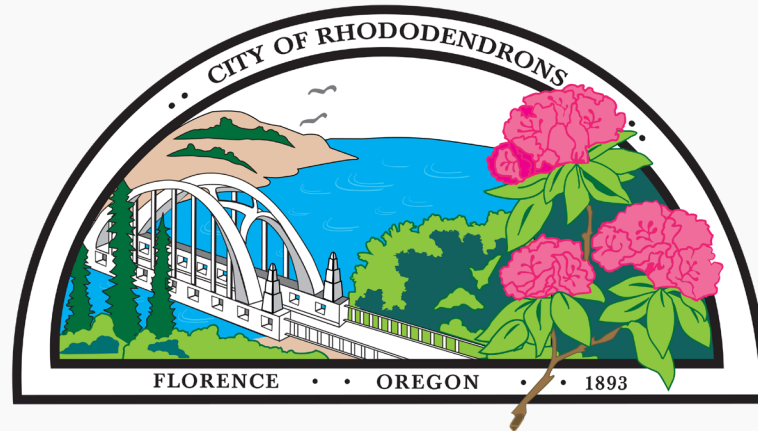
Process for Appointments, vacancies, resignation procedures, removal, etc.

Public Meetings Requirements

Agendas & Meeting Procedures

Ethics & Accountability

Questions about role in city government?



City of Florence
A City in Motion

Public Meetings Law

Regulated by State of Oregon – Department of Justice

- From ORS 192
- Attorney General's Public Meetings and Open Records Manual



Who Must Follow?

The City governing body (*City Council*) and

Any committee or sub-group tasked with making decisions or deliberating toward a decision on any matter

- Any City Committee, Commission or other similar body

What is the Law?

ORS 192.620: “The Oregon form of government requires an informed public aware of the deliberations and decisions of governing bodies and the information upon which such decisions were made. It is the intent of ORS 192.610 to 192.690 that decisions of governing bodies be arrived at openly.”

‘A quorum of a governing body may not meet in private for the purpose of deciding on or deliberating toward a decision on any matter except as otherwise provided by ORS 192.610 to 192.690”

Note: Public Participation does not always mean public conversation



What is a Meeting?

Any instance where a quorum (*majority*) members are discussing / deliberating toward a decision:

This includes:

- Standard meetings where a quorum is present
- Electronic meetings (Emails, IMs, Texts, Social Media)
- Serial Discussions

Does NOT include Social Gatherings:

If possible, staff publishes agenda noting the social nature of event

Procedural Requirements for Meetings

Public Notice at least 24 hours in advance (*Agenda*)

Space, Location, Accessibility and Attendance
(*Meeting location must be accessible to all public*)

Voting (*Decisions must be made and recorded*)

Records (*Digital Recording / Minutes, Public Records Law*)

Practical Tips

Avoid replying to emails when Committee business information is shared

- To request agenda item, ask Chairperson to add to future agenda

Avoid conversations (*in person or via email*) between committee members where the views of fellow members are shared

Avoid sharing opinions on items the Committee would need to vote on

Public Records



What is a public record?

- Any document that contains public business information that is prepared, owned, used or retained by a public body regardless of physical form or characteristics
- All items before Committee are public records
 - Emails, formal letters, photos, handwritten napkin drawings, etc.
- Must be available to the public
- Records used for decision deliberation (i.e. distributed at meeting)
 - = Permanent Retention

Okay – so how does the City comply with these laws?

Agendas & Meeting Materials are prepared in advance

- Posted Online and at City Hall
- Distributed to all interested parties

Public Hearing notices published as required by state law

Public records for body retained according to records law, including...

- Agenda
- Meeting Materials
- Items Distributed at Meeting
- Digital Recording / Minutes

Agenda Preparation

Agenda prepared by staff representative & approved by Chairperson

If you would like to request something on the agenda:

- Notify chairperson – who will determine best timeline for discussion

Can always bring things up at end of meeting for further discussion later on

All items (*pertinent to body*) can be discussed at meeting, but all decisions need to be specified on agenda

The Point: To allow the public enough information to understand what the agency will discuss and decide whether or not to attend the meeting

Preparing for the Meeting

Agenda & Meeting materials distributed to Committee:

- At least 3 days prior to the meeting

If Possible:

- If you have questions about information provided, ask Staff prior to the meeting.
- This allows staff to address thoughts in advance, and relay information to all commission members at the meeting.
- Saves everyone time!

Oregon Government Ethics Law

ORS Chapter 244

Oregon Government Ethics Commission

- 503-378-5105
- www.Oregon.gov/ogec



Will Cover Rules For:

Public Officials

Prohibited use of office

Gifts

Conflicts of interest

Violations & Sanctions



Am I a Public Official?

ORS 244.020(14): “Any person who, when an alleged violation of this chapter occurs, is serving the State of Oregon or any of its political subdivisions or any other public body as defined in ORS 174.109 as an elected official, appointed official, employee or agent, irrespective of whether the person is compensated for their services.”

Includes Elected & Appointed Officials, Employees, Members of
Boards and
Committees and Volunteers



Lindsey's Ethics Cliff Notes

Don't use your position on Committee for personal gain



Prohibited Use of Office (ORS 244.040(1))

A public official may not use or attempt to use official position or office to:

- obtain financial gain or avoidance of financial detriment

Who applies?:

- The public official, a relative, or member of the household of the public official, or any business with which the public official or a relative or member of the household of the public official is associated

Disclaimer:

- If the financial gain or avoidance of financial detriment would not otherwise be available but for the public official's holding of the official position or office (The 'But-For' Test)

Relative (ORS 244.020(15))



Spouse

Children of the Public Official or the Public Official's Spouse

The following of Public Official or Public Officials Spouse

- Brother / Sister, Stepbrother / Stepsister, Parent / Step Parent, Son-in-law / Daughter-in-Law

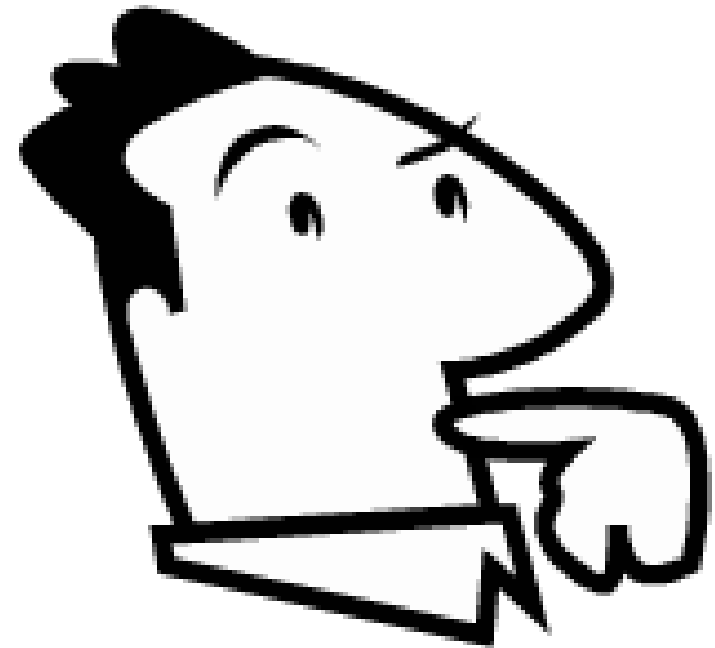
Anyone for whom the public official has a legal support obligation or provides employment benefits

Note: Don't forget member of the Public Officials Household
(i.e. anyone living with public official irrespective of relationship)

SIMPLE Question

Would I have this
opportunity
if I was NOT a
public official?

If NO – Then Don't Do It



Does Not Apply to:

Compensation or Reimbursement

Unsolicited awards

Gifts or Honoraria (within limits)

Gifts (ORS 244.020(6)(a))

Something of value given to a:

- Public Official, Candidate, Relative, Or Member of the Household

Without valuable consideration of equivalent value (i.e. not a trade)

- Including: Full or partial forgiveness of indebtedness

Which is not extended to others on the same terms or conditions

Gifts are limited to \$50 per year, per giver

The Gift rule:



1. You (your relative or member of household)
2. Cannot ask for, receive, or give
3. Or even hint at getting / giving
4. Gifts over \$50 from any single source in one year
5. IF your source has an interest in your official actions: i.e., a decision or vote

A Gift is Not Limited if it is a:

Present from relatives or household members

Unsolicited award / token of appreciation with a resale value <\$25

Discounted registration at a professional education event

Informational material related to your official duties

Part of a customary private business practice and not related to your public office

Food, beverage, and entertainment when acting in official capacity (i.e. representing City)

Conflicts of Interest

Lindsey's Cliff Note Definition:

Situations that affect
your ability to make a
decision in an
ethical manner



ORS 244.020(12) Definition:

Any action or any decision or recommendation by a person acting in a capacity as a public official

The effect of which would/could

Be to the private pecuniary (*financial*) benefit or detriment of:

The person or the person's relative or any business with which the person or relative of the person is associated

“Business with which person is associated”

Any private business in which you or a relative are:

- an owner, director, officer,
- Employee, or
- in which you or a relative has \$1,000+ worth of interest

Any publicly held corporation in which you or a relative has:

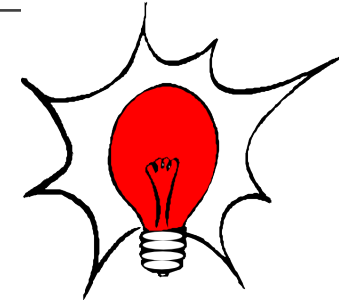
- \$100,000 of interest, or
- an officer / director



Two Types of Conflicts

Actual Conflicts

- Would result in financial benefit or detriment



Potential Conflicts

- Could results in financial benefit or detriment



How to Deal with a Conflict

(Both Actual & Potential)

When in doubt: Shout it Out!

State the nature of your conflict

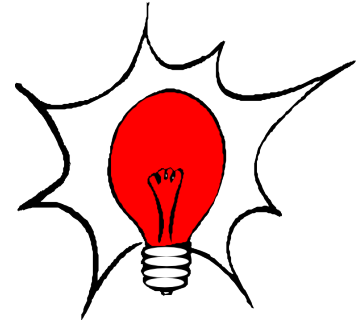
Do it before voting or discussing the manner

Do it on the record

Do it each meeting issue is discussed



If Actual Conflict of Interest



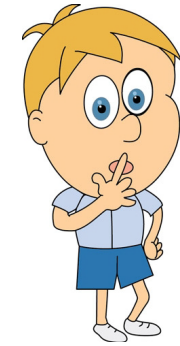
When in doubt: Shout it Out...and then...

In addition to Declaring the conflict:

No talking and No voting

Unless Committee cannot act without you (but still no talking)

We recommend you leave the room during agenda item



S h h h h

©classroomclipart.com

Disclaimers:

It is Not a conflict if the financial benefit happens because of:

Membership in a class (any large, distinguishable group of citizens that the Oregon Government Ethics Commission determines is a class – *must be submitted in advance to OGEC*)

Membership in a non-profit (501c status)

Sanctions

Civil penalty = Up to \$5,000 per violation

Forfeiture = twice the amount of financial benefit realized

Letters of reprimand, explanation or education

Resources & Information

Oregon Government Ethics Commission

3218 Pringle Rd SE, Suite 220

Salem, OR 97302

(503) 378-5105

(503) 373-1456 — Fax

ogec.mail@state.or.us — E-mail

ogec.state.or.us - Web



CITY OF
FLORENCE

City's Fraud Policy



Purpose: Codify and communicate the City's commitment to the highest standards of moral and ethical behavior for its employees, elected and appointed officials, and volunteers.

What's Contained: Details responsibilities and procedures for reporting, investigating, and resolving suspected acts of fraud, theft, waste, abuse and ethical misconduct.

- Examples:
 - Unauthorized use or willful destruction of City Equipment / Supplies
 - Accepting or seeking anything of material value from contractors or vendors
 - Many More.....

Fraud Policy - Implications

If you see a violation,
you are required to report it

- City will then investigate the activity in accordance with policy.
- Suspected or detected violations must be reported to City Manager, Human Resources, or Mayor.
(Can report to Staff Ex-Officio as well)





CITY OF
FLORENCE

Non-Discrimination / Non-Harassment

Purpose: Affirm the City's commitment to equal employment opportunity and to providing a discrimination, harassment, and bully free work environment for all employees, elected and appointed officials and volunteers.

The City is *legally* responsible for the acts of:

- It's supervisors, managers, elected officials, and volunteers
- Residents / taxpayers, vendors, and other outsiders who interact with the Organization's employees and volunteers as part of the employees' / volunteers jobs

Bullying & Microaggressions

Subtle: The comments are usually subtle – which is what makes this hard for some people to realize what they said.

Acts: They are things people say and do – again often not intended

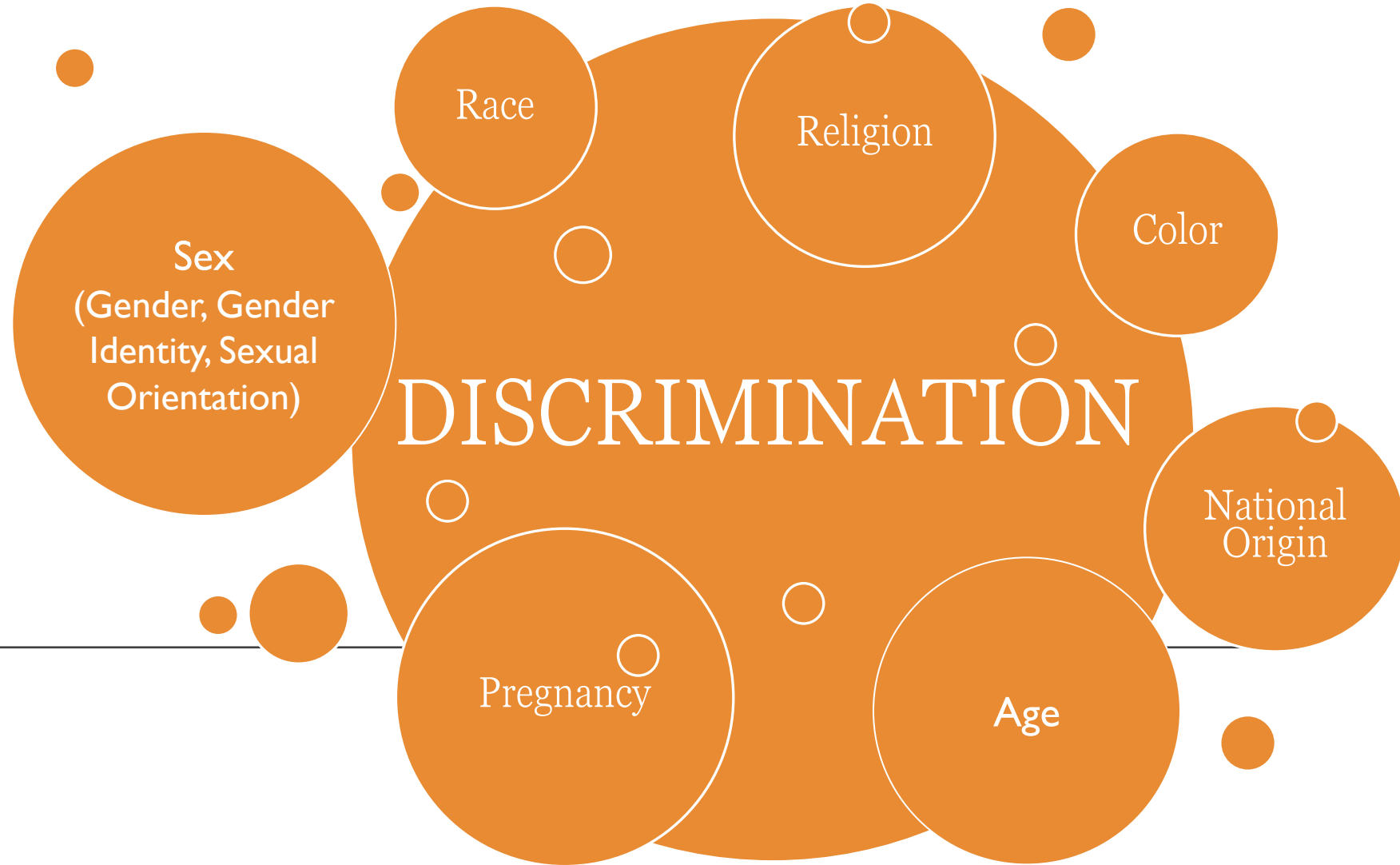
Exclusion: They create exclusion of people

Examples:

- ‘Everyone knows Asians are Smart!’
- The ‘Girls in the Office’
- Using ‘gay’ to describe something you don’t like.

EMPLOYERS (THE CITY)
MAY NOT REFUSE TO
HIRE, DISCHARGE, OR
OTHERWISE
DISCRIMINATE
AGAINST ANY
INDIVIDUAL WITH
RESPECT TO
COMPENSATION, OR
TERMS, CONDITIONS,
OR PRIVILEGES OF
EMPLOYMENT BECAUSE
OF THAT INDIVIDUAL'S

...



Common Claims Against Public Officials

1. Employment decisions: termination, layoff
2. Defamation
3. Causing a “hostile work environment” for staff
 - Usually outside the scope of your authority
4. Failure to provide due process when terminating





CITY OF
FLORENCE

Code of Conduct

Purpose: The purpose of the policy is to protect the health, safety, and welfare of citizens, staff, and officials present inside City buildings.

What is contained in the policy: All members of the public have the responsibility to use City facilities in a manner that doesn't...

- Interfere with the rights of others to access or use City facilities;
- Limit or impair the ability of City staff to conduct City business; or
- Threaten the safety and security of any public city facilities

Examples of Code of Conduct Violations

Creating an unsafe or insecure environment;

Engaging in conduct that makes a reasonable person feel uncomfortable;

Threatening conduct that may damage City property;

Obstructing access to government services;

Entering or attempting to enter non-public areas without prior authorization from a City staff member;

Disorderly conduct or behavior

Enforcement

Given a warning by City staff and afforded reasonable opportunity to cease or correct their behavior,

If not corrected, City staff may tell the individual to leave the facility immediately,

- Given a copy of the code of conduct violation form,

Failure to leave will result in contact to the Police Department



CITY OF
FLORENCE

Erin Reynolds & Megan Messmer

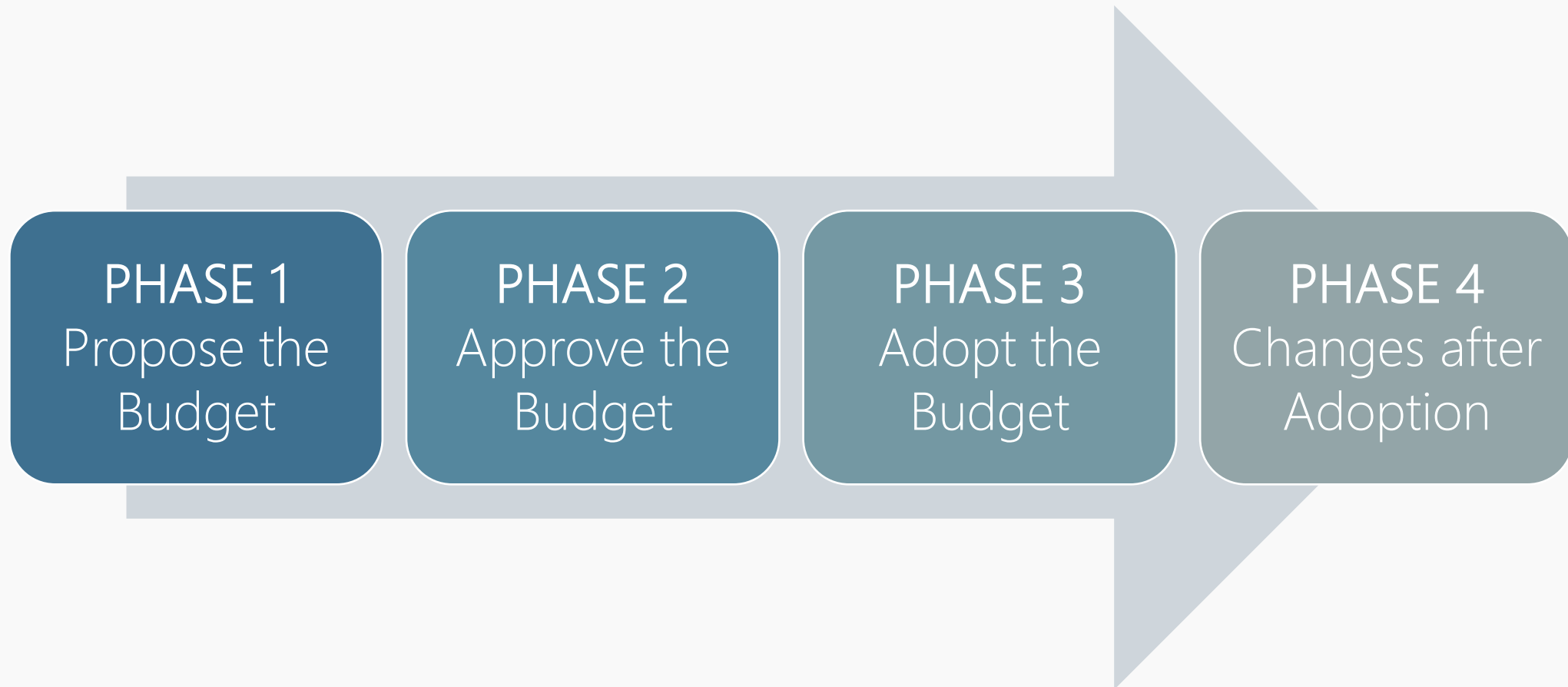
City Manager & Assistant City Manager

A scenic photograph of the Oregon coast, featuring a lighthouse on a rocky point, a small house on a cliff, and dense evergreen forests covering the hills. The ocean is visible in the foreground with gentle waves.

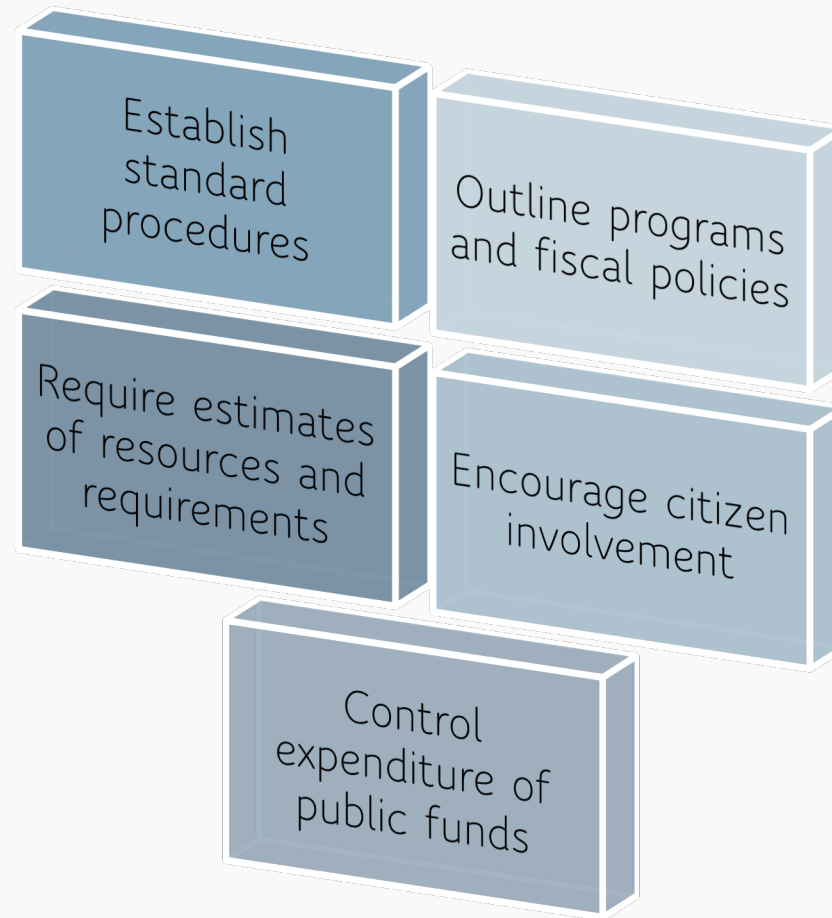
Oregon Budget Law

WHAT IS IT ANY WAY?

Three Phases in the Budget Process



Purposes of local budget law



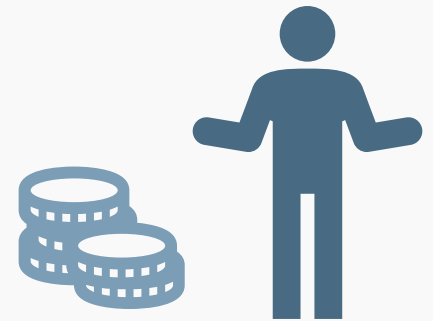
Why follow local budget law?

A district that doesn't follow local budget law may not lawfully:

- Expend money
- Certify property taxes to the county assessor

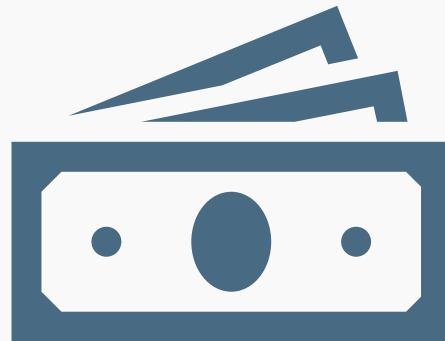
A property tax made contrary to Local Budget Law is voidable by the Oregon tax court if appealed by:

- County assessor
- County court
- County board of commissioners
- The department of revenue, or
- Ten or more interested tax payers



Civil liability

Any public official who expends public monies in excess of the amounts or for any other purpose than authorized by law shall be civilly liable for the return of the money, if there is malfeasance in office or willful or wanton neglect of duty. ORS 294.100





Phase 1

PROPOSING THE BUDGET

What is a budget?

A financial plan 

For one fiscal year (or two, if on a biennial budget period) 

Based on estimates of revenues and expenditures and other requirements 

The budget is the basis for appropriations, which create the authority to spend public money 

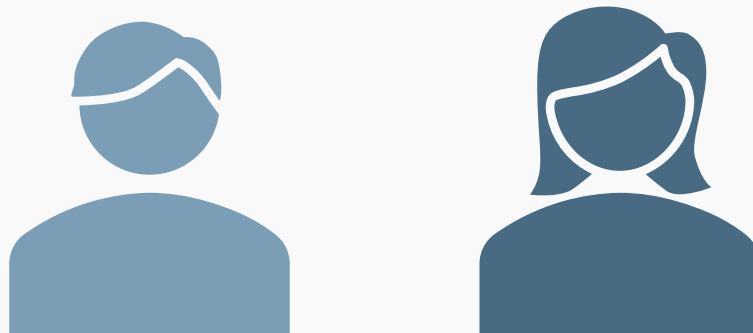
Prepare a proposed budget

Designate a budget officer

- Who can serve as budget officer?

The budget officer prepares the proposed budget under the direction of the executive officer or governing body

City Manager is the Budget Officer as a duty assigned in the City Charter



Phase 2

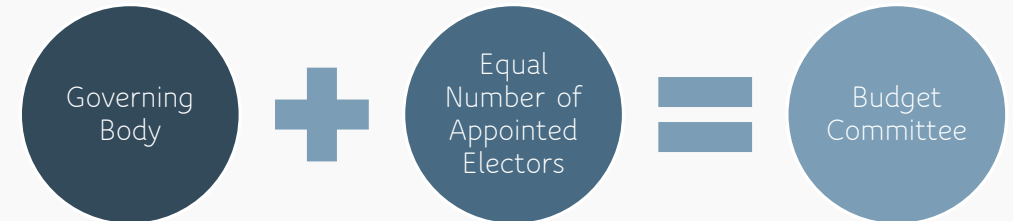
BUDGET COMMITTEE APPROVES THE BUDGET

Who is on the budget committee?

The budget committee is made up of the governing body and an equal number of appointed electors

Appointed members

- “Electors” are registered voters in the district
- They cannot be officers, agents, or employees of the City
- Appointed for staggered terms
 - 3 years for annual budget periods and 4 years for biennial budget periods
- All members have the same authority
- If all positions of the committee cannot be filled, it can be fewer



The budget committee's meeting process

All meetings are subject to public meetings law

Presiding (chair) officer must be elected at first meeting

Quorum is required to conduct business

Majority of the committee is required to take action

The committee may request and receive additional information from district officials



FURA Quorum example

GOVERNING BODY

ELECTORS

If your full budget committee is 18 people the quorum is = 10

Vacancies on the governing body side count toward the quorum. Quorum = 10

Vacancies on the electors' side are not counted for the quorum. Quorum = 9

City Quorum example

GOVERNING BODY

ELECTORS

If your full budget committee is 10 people the quorum is = 6

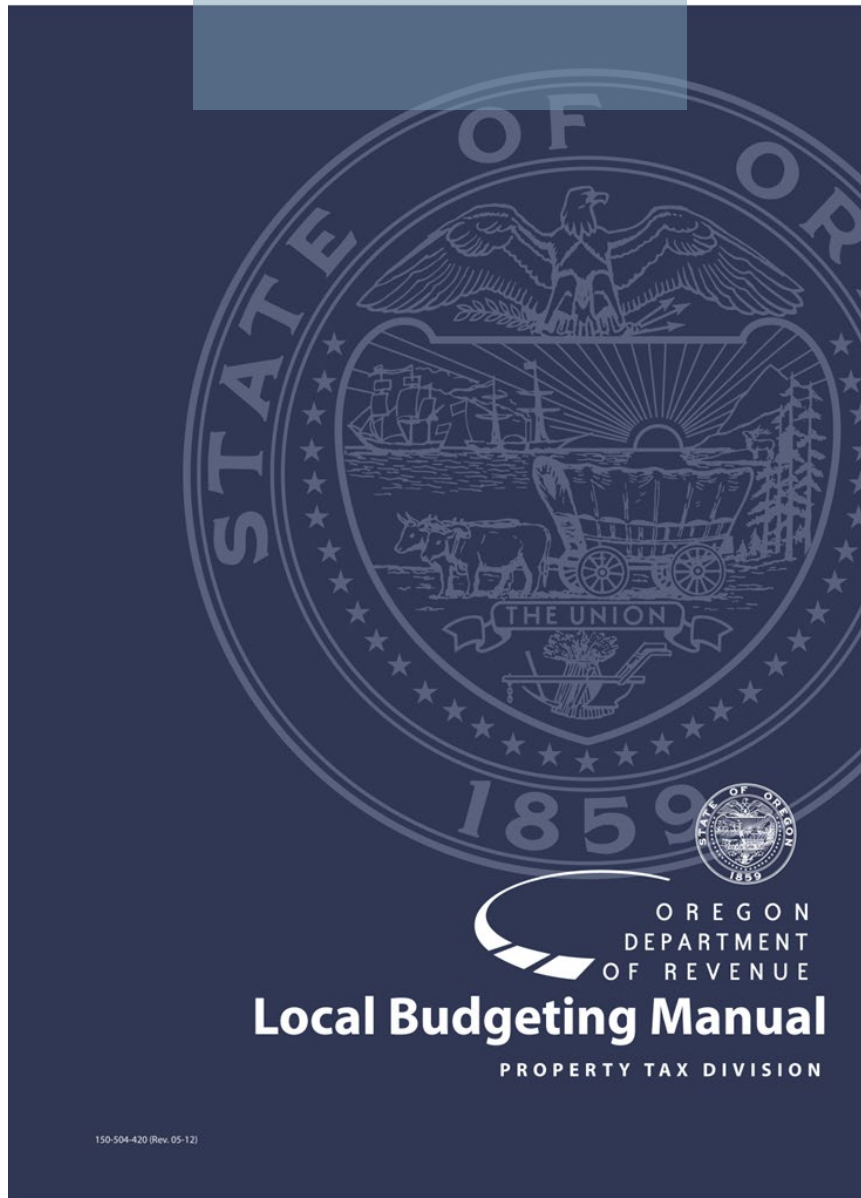
Vacancies on the governing body side count toward the quorum. Quorum = 6

Vacancies on the electors' side are not counted for the quorum. Quorum = 6

FINANCIAL & LEGAL BUDGET DOCUMENT

Everything you need to know is in the
Local Budgeting Manual:

- What is the Law?
- Why a Budget?
- Who is the Committee?
- How to Produce the Document
- Training Resources



OREGON BUDGET LAW OVERVIEW

PURPOSE

- Establish standard procedures
- Outline programs & fiscal policies
- Require estimates of resources and expenditures
- Encourage citizen involvement
- Control expenditure of public funds

BUDGET CYCLE

- Budget Formulation
- Budget Approval & Enactment
- Budget Execution & Implementation
- Budget Auditing

INPUTS

- Staff
- Balanced Fund Structure
- Property Tax Rate
- Expected Resources
- Planned Expenditures

PROCESS

- Phase 1:
Propose the budget
- Phase 2:
Approve the budget
- Phase 3:
Adopt the budget
- Phase 4:
Changes after adoption

INVOLVEMENT

- Public Noticing
- Public Hearings
- Budget Committee
- City Council

What the budget committee does

1. Receives the proposed budget from the budget officer
2. Hears the budget message
3. Hears and considers public comment
4. Discusses and revises the proposed budget as needed
5. Approves the budget
6. Approves the property taxes



1. Receiving the Budget (May 5, 2025)

The budget becomes a public document when it is released to the committee

It is available to the public at the same time as the committee

The public has a right to inspect the proposed budget

The City must provide a means for the public to view the proposed budget



2. The Budget Message (May 5th)

The budget message is prepared by or under the direction of the executive officer (city manager/budget officer)

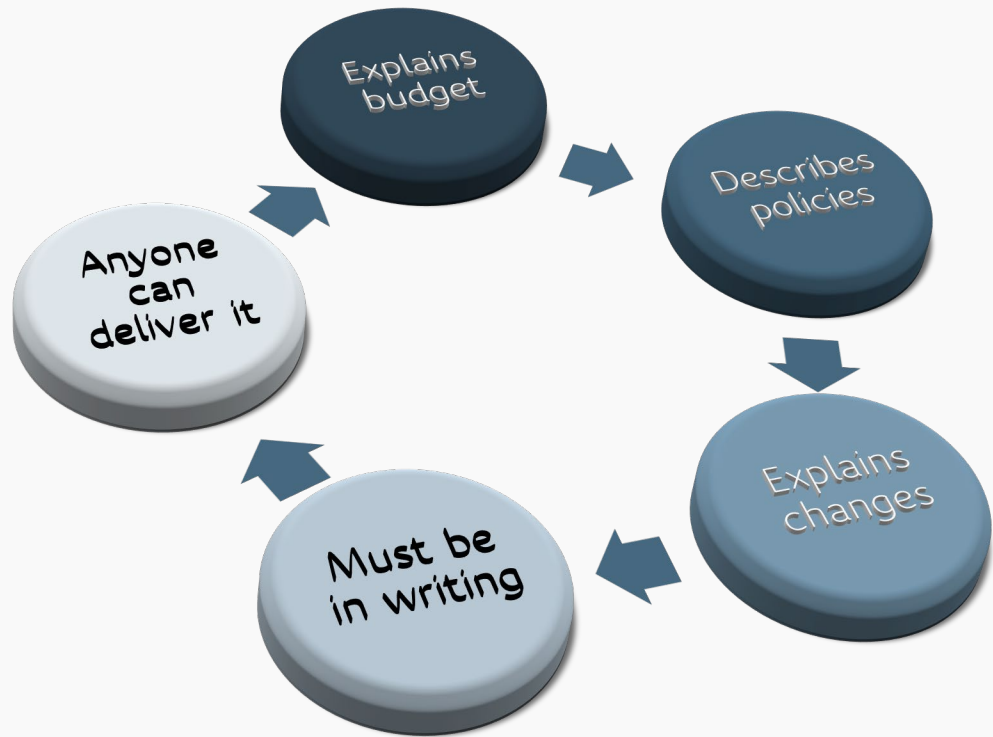
It explains the budget document

It describes financial policies

It explains changes from the prior year

It must be in writing

Anyone can deliver it



3. Hear Public Comment (May 12th & 14th)

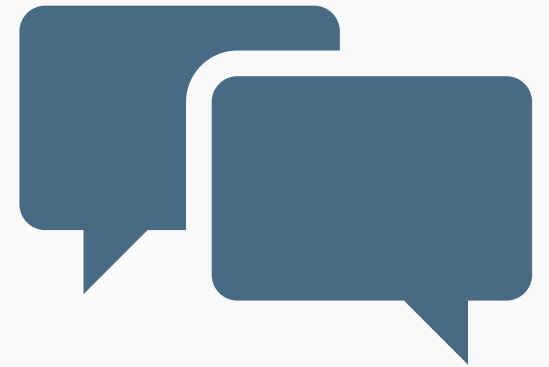
Public comment is taken on the date and time noticed

Any person may ask questions about and comment on the budget ORS 294.426(4)(c)

The committee can establish time limits and other policies for the public comment period

The committee can hear public comment at additional meetings if desired

- Must give same notice as a regular meeting of the governing body



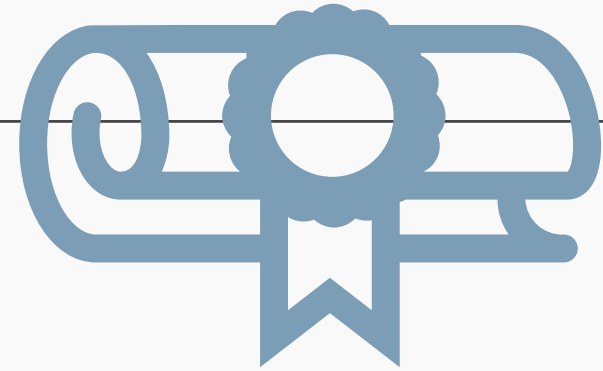
4 & 5. Deliberation and Approval

After receiving all comment, the committee must decide whether or not to approve the budget as presented

- The committee may approve the proposed budget with changes



6. Approve Each Tax Levy



Each levy of taxes must be approved by the budget committee, example

“I move that the budget committee of the City of Florence approve property taxes for the 2023-25 biennium at the rate of \$2.861 per \$1,000 of assessed value for the permanent rate tax levy.”

The motion and vote must be recorded in the minutes

The Budget Committee is Now Done

Once the proposed budget and each tax levy has been approved by the budget committee, the committee has completed its obligation



Phase 3

ADOPTING THE BUDGET

Budget Hearing

The governing body holds the budget hearing on the date and time published in the notice

The hearing is on the budget “as approved” by the budget committee

Any person may comment on the approved budget



PUBLIC NOTICING

Publish notice of the first meeting at which the budget and the budget message are presented, and notice of the meetings where public comments and questions are heard.

Publication methods to choose from:

- Twice in a newspaper of general circulation 5-30 days before meeting.
- Posting notice on website at least 10 days before meeting, and printing once in a newspaper of general circulation 5-30 days before meeting.
- Hand delivery to each street address in jurisdiction at least 10 days before meeting.



PRIOR TO ADOPTION OF THE BUDGET

Publishing

Must publish the budget hearing notice and summary of the budget.

- Print once in newspaper 5-30 days before hearing.
- Mail or hand deliver to each street address, PO Box, or RRN 5-30 days before hearing.

Public Hearing

The City Council holds a public hearing on the published date and time.

The public hearing is on the budget “as approved by the Budget Committee.

Any person may comment on the budget.

Changes after the Budget Hearing

After the hearing, the City Council can change the budget estimates and tax levy approved by the Budget Committee.

However, if they want to:

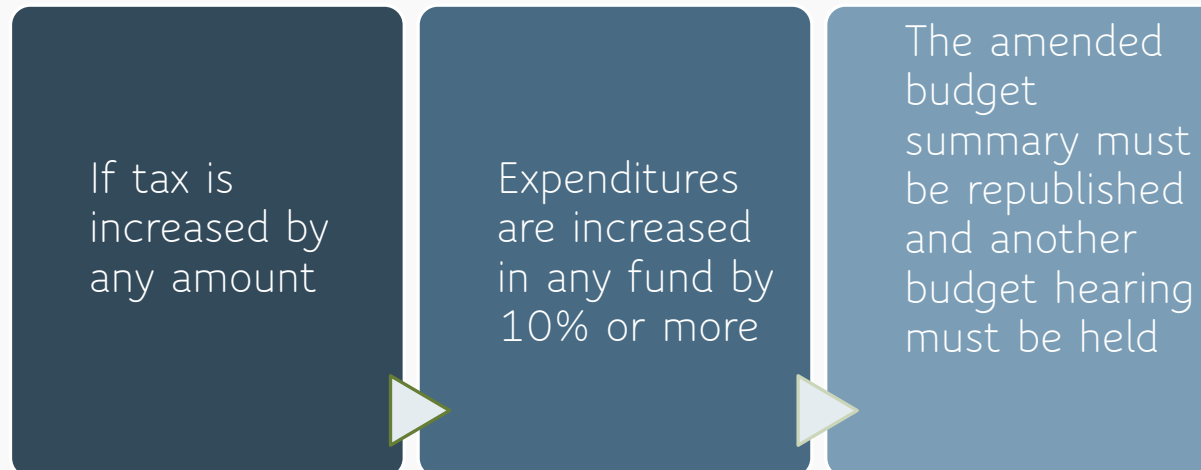
- Increase tax by any amount, OR
- Increase expenditure in any fund by 10% or more (or \$5,000 – whichever is greater)

They must republish the amended budget summary and hold another public hearing.

Changes to the approved budget

The governing body can change the budget estimates and tax levies approved by the budget committee

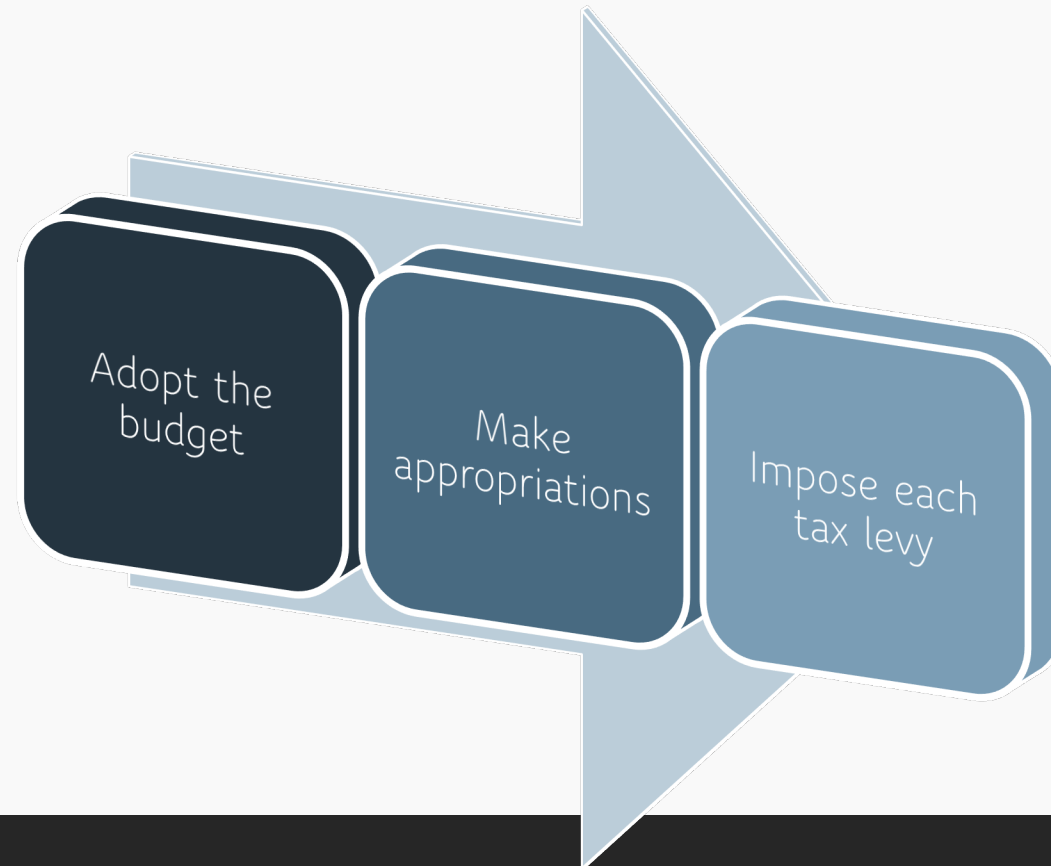
- If the tax is increased by any amount **or**
- Expenditures are increased in any fund by 10% or more (or \$5,000, whichever is greater)
- The amended budget summary must be republished and another budget hearing (public comment) must be held



Resolutions

After the hearing and *on or before June 30*, the governing body must enact a resolution to:

- Adopt the budget
- Make appropriations
- Impose each tax levy



Things to note

The City budget is for the City of Florence only

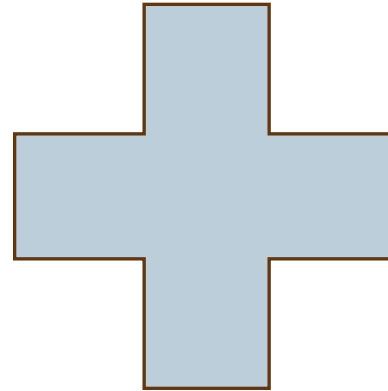
- Other jurisdictions adopt their own budgets
 - Siuslaw School District
 - Siuslaw Valley Fire and Rescue



ESTIMATING RESOURCES AND REQUIREMENTS

Baseline Budgeting Rules

- Estimate resources and requirements in line - item detail.
- All resources and requirements must be budgeted.
- Resources and requirements must balance.
- Estimates of resources and requirements must be made in “good faith.”



Resources -

Cash on hand and anticipated receipts.

Requirements -

Expenditures going out, other budget transactions, or money being held for future use

BUDGET RESOURCES



PROPERTY TAXES

Limitations on Property Taxes

Measure 50

- Established Permanent Rate System
- Taxes based on property's Assessed Value (AV)

Measure 5

- Established limits on operating taxes
 - *\$5 per \$1000 of RMV for Education*
 - *\$10 per \$1000 of RMV for General Government*
- "Compression" based on the property's Real Market Value (RMV)

Property Tax Values



https://www.youtube.com/watch?v=Fo_hSySAC2A

Source: Deschutes County

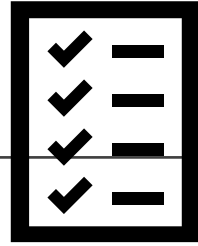
Things to note

- Not all revenue is available for all uses
 - Discretionary Revenue
 - Property Taxes
 - State-Shared Revenues
 - Liquor Taxes
 - Cigarette Taxes
 - Franchise Fees
 - Non-Discretionary Revenue
 - Gas Tax
 - Special Levies
 - General Obligation Bonds
 - Operating Levies



PROPOSED BUDGET CONSIDERATIONS

CITY STAFF
EVALUATE
THESE ITEMS TO
PREPARE THE
PROPOSED
BUDGET



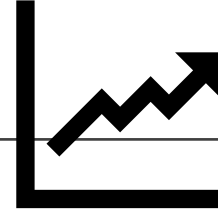
CITY COUNCIL POLICY DIRECTION

City Council Goals and Policies are incorporated into the proposed budget.



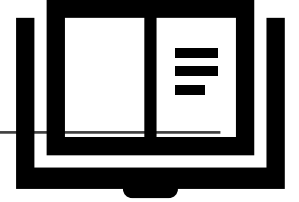
PROPERTY TAX CYCLE

Calculations of anticipated property tax revenue and distribution timing.



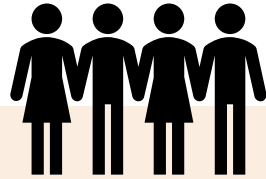
REVENUE PROJECTIONS

Financial analysis of anticipated revenues and when they will be received.



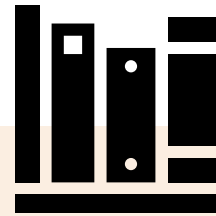
FISCAL POLICIES

Ensuring the budget follows the City's fiscal policies.



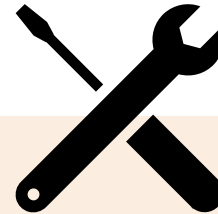
PERSONNEL SERVICES

Evaluation of personnel costs, including salaries, benefits, training, etc.



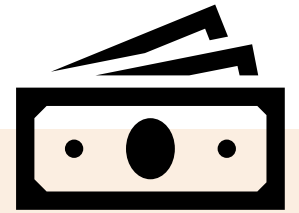
MATERIALS & SERVICES

Analysis of anticipated materials and services costs to ensure City service delivery.



CAPITAL OUTLAY & MAJOR PROJECTS

Review of large capital projects, including estimated costs and funding sources.



DEBT SERVICE OBLIGATIONS

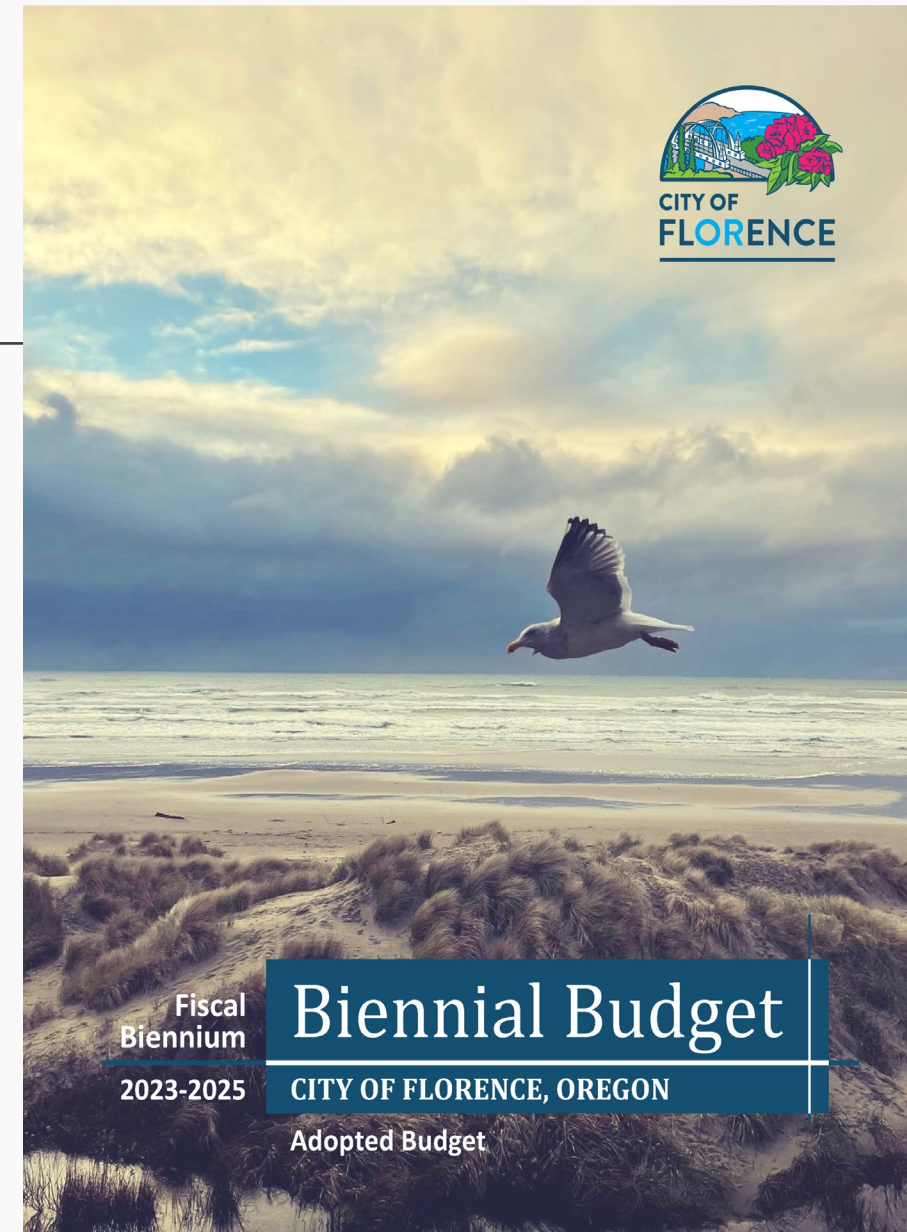
Tracking of obligations related to debt service, bonds, etc.

Budget document

Budget message

City Introduction

- City Overview
- Personnel Information
- Budget Basics, Fund Accounting, Fund Structure
- Budget Process



Budget document

Consolidated Budget

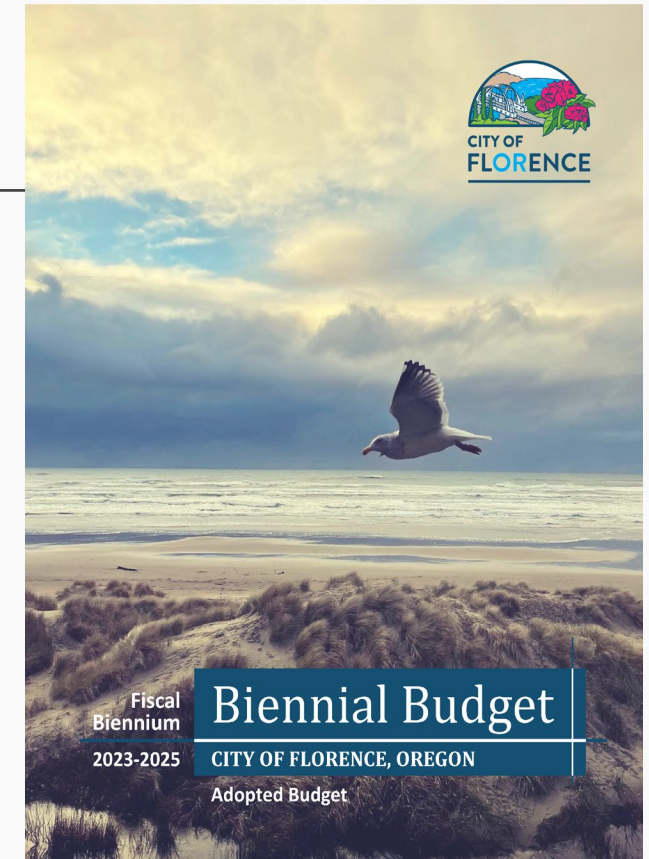
Fund Details

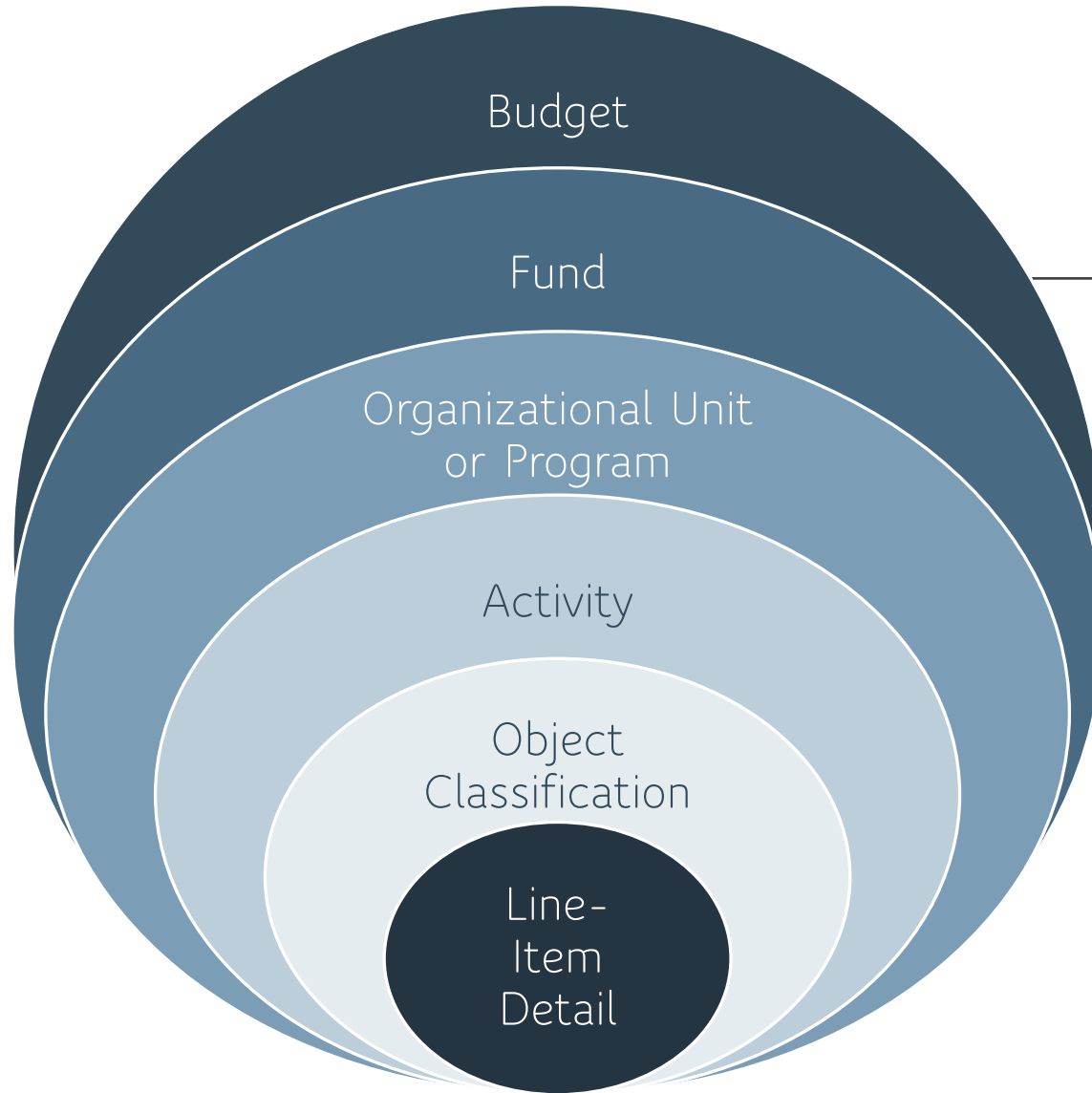
- Overview
- Performance measures
- Budget summary

Capital Purchases

Debt Service

- Financial Policies
 - Revenue
 - Expenses
 - Capital
 - Financial Reporting
 - Debt
 - Reserves





BUDGET LAYERS

The Budget is Prepared by Fund

- A local government is not treated as a single entity.
- It is viewed as a collection of smaller, separate entities known as “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 activities and objectives.

TYPES OF FUNDS

General Fund	Revenue from permanent rate, local option levy for operations, interest, and other charges/fees received to cover general operations with no restrictions on how resources are used.
Special Revenue Fund	Dedicated to local option levy money, specific purpose grants, or other money required to be segregated by statute, charter, or terms.
Capital Project Fund	Revenue from GO bonds proceeds, local option levy for capital projects, or grant monies to finance a capital project.
Debt Service Fund	Revenue comes from special property tax levy (such as Revenue Bonds or GO bonds) to budget for payment of principal and interest on long-term debt.
Internal Services Fund	Revenue from services provided from one department to another department. Example: Fleet Management
Enterprise Fund	For revenue received in fees or charges used to cover expenses of a business type entity, such as utility funds.
Trust & Agency Fund	Grants, gifts, or transfers from general fund received in a fiduciary capacity to be used for a specified purpose.
Reserve Fund	Transfers from general funds or grants used to accumulate money for financing the cost of a service, project, property, or equipment Resolution required to create fund.

FUND STRUCTURE & ORGANIZATIONAL UNITS

City of Florence Fund Structure & Organizational Units

- Governmental Funds – Financed through taxes and intergovernmental revenues.
- Proprietary Funds – Financed through user charges for which the cost is proportionate to the benefit received.

Fund Structure				
Governmental Funds			Proprietary Funds	
General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds
	Street Fund	Debt Service Fund	Water Fund	Public Works Administration Fund
	Street SDC Fund	General Obligation Debt Service Fund	Water SDC Fund	
	9-1-1 Fund		Wastewater Fund	
	Transient Lodging Tax Fund		Wastewater SDC Fund	
	Airport Fund		Stormwater Fund	
	ARPA Fund		Stormwater SDC Fund	
	Building Fund		Florence Events Center Fund	

Note: Bold white text denotes major funds.

FUND STRUCTURE & ORGANIZATIONAL UNITS

City of Florence Fund Structure & Organizational Units

- Organizational/Functional Units provide greater detail within a fund.
- The following table provides where the City's functional units are accounted for by fund type and fund.
- The City demonstrates these functional units within our budget as departmental or program budgets.

Functional Units				
Governmental Funds			Proprietary Funds	
General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds
<ul style="list-style-type: none"> * Public Safety <ul style="list-style-type: none"> • Patrol • Jail • School Resource Officer * Parks * Community Development <ul style="list-style-type: none"> • Planning • Code Enforcement * Administration <ul style="list-style-type: none"> • City Council • City Manager's Office • City Recorder • Communications • Economic Development • Human Resources * Administrative Services <ul style="list-style-type: none"> • Finance • Information Technology * Municipal Court * Non-Departmental <ul style="list-style-type: none"> • Emergency Management • Facilities Maintenance • Outside Agency Funding 	Street Fund <ul style="list-style-type: none"> * Street maintenance * Street construction * Sidewalks * Bike paths * Trails * Street lighting 	Debt Service Fund <ul style="list-style-type: none"> * Debt Service * LID Debt Service * City/FURA Debt Service 	Water Fund <ul style="list-style-type: none"> * System Operations * Capital Investment * Debt Service 	Public Works Administration Fund <ul style="list-style-type: none"> * Administration * Fleet Maintenance * Facilities Maintenance * Public Works Facility Improvements
	Street SDC Fund <ul style="list-style-type: none"> * Funding for Street Construction 	General Obligation Debt Service Fund <ul style="list-style-type: none"> * Debt Service 	Water SDC Fund <ul style="list-style-type: none"> * Funding for Water Construction 	
	9-1-1 Services Fund <ul style="list-style-type: none"> * Emergency Dispatch Services 		Wastewater Fund <ul style="list-style-type: none"> * System Operations * Capital Investment * Debt Service 	
	Transient Lodging Tax Fund <ul style="list-style-type: none"> * Tourism Promotion * Funding for FEC Operations 		Wastewater SDC Fund <ul style="list-style-type: none"> * Funding for Wastewater Construction 	
	Airport Fund <ul style="list-style-type: none"> * Ground Leases * Fuel Sales * Airport Maintenance 		Stormwater Fund <ul style="list-style-type: none"> * System Operations * Capital Investment * Debt Service 	
	American Rescue Plan Act (ARPA) Fund <ul style="list-style-type: none"> * COVID-19 Federal Stimulus Package Funding 		Stormwater SDC Fund <ul style="list-style-type: none"> * Funding for Stormwater Construction 	
	Building Fund <ul style="list-style-type: none"> * Funding for Building Safety, Permitting, and Inspection Program. 		Florence Events Center Fund <ul style="list-style-type: none"> * Administration * Food & Beverage * Events Management * Operations 	

OBJECT CLASSIFICATION

		Object Classifications	Allocated or Not Allocated to an Organizational Unit or Program?
Requirements	Expenditures	Personnel Services	Usually Allocated
		Materials and Services	
		Capital Outlay	
		Special Payments	Not Allocated
		Debt Service	
		Transfers (out)	
		Operating Contingency	
		Reserved for Future Expenditure	
		Unappropriated Ending Fund Balance	

Fund structure

- General Fund
- Special Revenue Funds
 - Street Fund
 - Transient Room Tax Fund
 - 9-1-1 Services
 - Airport Fund
 - SDC Funds
 - ARPA Fund
- Debt Service Funds
 - Debt Service Fund
 - GO Bond Debt Service
- Enterprise Funds
 - Water Fund
 - Wastewater Fund
 - Stormwater Fund
 - Event Center Fund
- Internal Service Funds
 - Public Works Admin Fund



2025 - 2027 Budget Calendar

City Council Work Plan related meetings will be held in person on the dates indicated below in **orange**.

Internal staff meetings and deadlines indicated below in **green**.

Budget Committee & City Council meetings will be held in person beginning at 5:30 pm on the dates indicated below in **blue**.

City Budget Committee: City Council (5) & City Budget Committee Members (5).

FURA Budget Committee: FURA Board Members (9), Additional City Councilors (2), City Budget Committee Members (5), & FURA Budget Committee Members (2).

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JAN Work Plan Development

1/10 - City Council Work Plan Session

1/23 - City Council Work Plan Session

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

FEB Work Plan Development

2/18 - Work Plan Final Draft to City Council

2/20 - City Council Work Plan Work Session

2/24 - City Council Work Plan Adoption

2/28 - Personnel & Administrative Charges Due

Staff will develop the proposed budget throughout the months of February and March.

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

MAR Year End & Budget Preparation

3/4 - City Director Budget Meetings

3/5 - City Director Budget Meetings

3/6 - City Director Budget Meetings

3/28 - Department Budgets Due to Finance

Staff will develop the proposed budget throughout the months of February and March.

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

APR Proposed Budget Finalization

4/1 - City & FURA Budget Committee Training, 5:30 pm

4/18 - Send Budget Committee Notices to Newspapers

4/30 - Print Proposed Budget Document

4/30 - Publish Proposed Budget Document to Website

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

MAY Budget Committee Meetings

5/5 - City Budget Committee Budget Message, 5:30 pm

5/12 - City Budget Committee Meeting, 5:30 pm

5/14 - FURA Budget Committee Meeting, 5:30 pm

5/14 - City Budget Committee Meeting, after FURA meeting

5/15 - City Budget Committee Meeting (if needed), 5:30 pm

5/16 - Send Public Hearing Notices to Newspapers

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JUN Budget Finalization & Adoption

6/2 - City Council Budget Public Hearing, 5:30 pm

6/25 - FURA Budget Public Hearing, 5:30 pm

Adoption of FY 2025-27 Budgets by June 30, 2025.

Questions?

THANK YOU



5-MINUTE BREAK – COUNT DOWN TIMER

2 Minutes Left

1 Minute Left

30 Seconds Left

Time is Complete

10-MINUTE BREAK – COUNT DOWN TIMER

2 Minutes Left

1 Minute Left

30 Seconds Left

Time is Complete