

# Budgets 101: A short course in government budgets

*Editors Note: Although we laughing call this Budgets 101, we know that city, county and district budgets can be difficult for the layman to understand. This is a very brief explanation that we hope will assist you in understanding this very important element of local government agencies.*

All governmental agencies – county, municipal, school, fire districts and others – must develop budgets, and budgets that must be reported to the state follow the same basic format. Revenues and expenditures are accounted for in a variety of funds, each separate from the others and each with a defined purpose. The general fund tracks revenue and expenditures for multiple services, but other funds, with specific

revenues for specific purposes (ie., water fund or Title 1) are separately tracked.

The budget document is divided into separate sections for each fund, with each specifying both resources and requirements. Resources must specify the source of income, in other words, where the money is coming from. Requirements – the items that spend the resources – may include personal services, materials & services, capitol outlay, debt service, etc. Most budgets will also include an “unappropriated ending fund balance,” which is money set aside for expenditures needed at the beginning of the following fiscal year, before new revenues arrive.

Expenses usually are budgeted based on current trends

and historical data, in combination with knowledge of actual needs for the coming year. Likewise, current trends, historical data and knowledge of revenue sources are needed to budget resources. Three years of historical data for both resources and expenditures are provided with the budget document.

A budget committee, composed of the directing body (board, council, etc.) for the entity and an equal number of public volunteers, meets to discuss the budget, make any changes deemed appropriate and, eventually, approve a document. The approved budget is forwarded to the governing body (board or council) and published. A public hearing is required after the budget is approved by the budget committee and before the budget document is adopted. All of this must be completed before June 30 and be submitted to the appropriate state agency.

Budget documents are large, and are condensed for publication. Only the totals for each major category (personal services, debt service, capital outlay, etc.) are printed for each fund. Also published are actual numbers from the most recent audit and the budget adopted for the current fiscal year. The entire budget document is public record and available for review. Anyone who wants a copy can request it, but the agency providing the document will charge for time and materials to put it together.

## Tractor Safety Course, June 2-5

A Tractor Safety and Farm Machinery Clinic will be held June 2 through June 5 at Hillsboro High School, for youths aged 14 to 17. In order to operate or assist in operating tractors or farm machinery, a State of Oregon-approved training program must first be completed.

This clinic is open to the first 30 participants. The cost is \$55.00 per participant and registration forms are available at the Extension office. Pre-registration must be completed by

May 24, 2004. Hillsboro High School is located at 3285 SE Rood Bridge Rd.

Participants must attend all sessions, from 4 to 9:00 p.m. on June 2, 3 and 4, plus a full day on Saturday, June 5, from 8:00 a.m. to 6:00 p.m.

For more information and registrations forms, call the OSU Extension Service 4-H at 503-725-2110 or visit the website at <<http://extension.oregonstate.edu/washington/4hyouth/4hevents.htm>>.

Clinic sponsors include the Hillsboro Area FFA Alumni, Washington County 4-H, Ag West, Crawford-Olson Equipment, Inc., Fisher Implement, and Metro-New Holland, Inc.

## Banks Fire District #13

Abbreviations: EMS, Emergency Medical Service; MVA, Motor Vehicle Accident

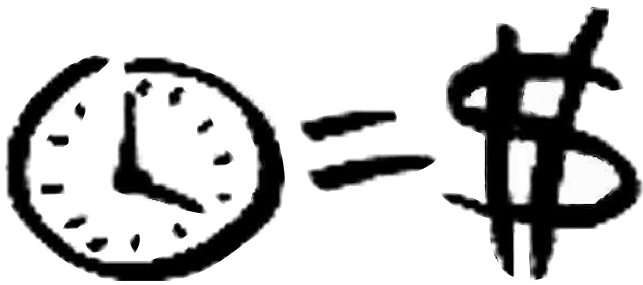
### APRIL 2004

- Apr 2 – Illegal burn, vehicle fire, lookout, mutual aid
- Apr 3 – Brush fire, mutual aid
- Apr 4 – EMS Assist - psychiatric  
Brush fire, house fire
- Apr 6 – MVA – Hwy 26/Timber
- Apr 7 – Vehicle fire
- Apr 8 – MVA – Hwy 6/47
- Apr 9 – EMS Assist – abdominal pain, fuel spill, brush fire
- Apr 10 – EMS Assist (2) – sick & unconscious
- Apr 11 – EMS Assist – back pain,  
Lookout
- Apr 14 – EMS Assist – chest pain,  
MVA – Wilson Rvr.  
Hwy.
- Apr 18 – EMS Assist – assault  
Auto alarm, house fire
- Apr 21 – EMS Assist – breathing
- Apr 23 – MVA – Hwy 26
- Apr 24 – Illegal burn
- Apr 25 – MVA – Wilson Rvr. Hwy.
- Apr 26 – Auto alarm
- Apr 27 – EMS Assist (3) – chest pain, cardiac arrest & overdose,  
auto alarm
- Apr 30 – EMS Assist – chest pain

Some people try to turn back their odometers. Not me, I want people to know "why" I look this way. I've traveled a long way and some of the roads weren't paved.

—Will Rogers  
On growing old

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