

# Budgets 101: A brief primer on public agency budgeting

All city, county, school and fire district budgets, in fact, all agencies with budgets that must be reported to the state, follow the same basic format. Revenues and expenses are accounted for in a variety of funds, each of which has a defined purpose. The purpose may be to keep track of funds allocated for specific projects, such as building a reserve for replacement of equipment or infrastructure, or to track the revenues and expenses of a department. Usually, a General Fund serves as the main depository of revenue and the 'checkbook' for everyday expenses.

At an agency's first budget meeting of each year, a budget message is delivered and, usually, the budget document is presented to the budget committee for review. The budget document is divided into separate sections for each fund.

Each section, or fund, shows anticipated revenues and proposed expenses for each account within the fund. The proposed amount is followed by a blank column that will be filled by the budget committee's recommended budget. These committees are usually somewhat large, and most operate using Robert's Rules of Order to make agreed-upon changes in the budget.

The recommended budget then goes before the governing body, ie., the board of directors, council, etc., for final decisions. The final column in a budget document is for the adopted budget, as voted on by the governing body. Also included in the budget document are audited figures showing actual revenues and expenditures for the previous two fiscal years (In this case for fiscal years 2004-2005 and 2005-2006), as well as the adopted budget for the current fiscal year (2006-2007).

Resources (income) are presented first in each budget ac-

count and include the anticipated amount of each of the revenue sources that go into a specific fund, for instance, taxes, fees, grants, etc. Expenditures for each fund are also itemized, depending on the anticipated use, such as personnel, travel, materials and services, capital outlay or contingency. A special category included in the expenditure portion, called the "unappropriated ending balance" is intended to provide enough cash carryover to last until resources start coming in for the new budget year. State law requires balanced budgets, therefore, total revenues (resources) must equal total expenditures (requirements).

Budget documents are huge, and are condensed for publication. Only the totals for each major category (personal services, debt service, capital outlay, etc.) are printed. This can make the document extremely difficult to understand, particularly when several entities, such as schools, are combined into one aggregate budget.

Budget meetings are open to the public.

## Good with budgets? How's your math?

Like all local governments – cities, counties, fire districts, library districts, etc. – Vernonia School District 47J is starting its budget process, but it needs more budget committee members. If you are interested in helping, please see the school board article on page 11 for more information.

# Basic business workshop

A workshop on the Basics of Business will be held Thursday, March 1, in Portland. Workshop topics include recordkeeping, marketing and selling, insuring your business, business assistance, management, sources of money, legal structures and an introduction to developing a business plan.

The workshop, sponsored by SCORE (Service Corps of Retired Executives), will be from 8:30 a.m. to 4:30 p.m. at the ODS Building, 601 SW 2nd Ave., Rm 2030, Portland. Pre-registration is \$55.00 for the first person from a family/business, or \$65.00 at the door for the first person from family/business, and \$50.00 for each additional person. Registration will be 8:00 to 8:30 a.m.

Seating is limited; pre-registration is encouraged. Call 503-326-3441 to register.

# Community Calendar

FEBRUARY 2007							MARCH 2007							APRIL 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7
4	5	6	7	8	9	10	11	12	13	14	15	16	17	8	9	10	11	12	13	14
11	12	13	14	15	16	17	18	19	20	21	22	23	24	15	16	17	18	19	20	21
18	19	20	21	22	23	24	25	26	27	28	29	30	31	22	23	24	25	26	27	28
25	26	27	28											29	30					

## VERNONIA

Al-Anon	Fridays	7:00 p.m.	Grange Hall
Alcoholics Anonymous	Mondays	6:30 p.m.	Head Start Bldg.
Alcoholics Anonymous	Thursdays	6:30 p.m.	Head Start Bldg.
American Legion Post #119	2nd Thursday	7:00 p.m.	627 Adams Avenue
Arts & Crafts Society	2nd Thursday	2:00 p.m.	City Library
Booster Club	2nd Wednesday	7:00 p.m.	VHS Library
Boy Scout Troop 201	Tuesdays	7:00 p.m.	Scout Cabin
Boy Scout Troop 860	Wednesdays	7:00 p.m.	LDS Church
Cemetery Beautification Comm.	2nd Thursday	7:00 p.m.	Leonetti's Grill
CERT	4th Wednesday		For Info Call 503-429-3018
Chamber of Commerce	2nd Wednesday		For Info Call 503-429-6081
Community Coalition	2nd Monday	12:30 p.m.	School District Ofc.
Cub Scout Pack 201	Scout Cabin		For Info Call 503-429-4250
Friends of the Library	1st Tuesday	7:00 p.m.	Vernonia Library
Girl Scouts, Neighborhood 4-2			For Info Call 503-429-8133
Hands On Art Committee	1st & 3rd Thursdays	4:00 p.m.	City Hall
Izaak Walton League	3rd Thursday		For location call 503-429-7193
Lions Club	1st & 3rd Tuesdays	6:30 p.m.	Buckhorn Restaurant
Narcotics Anonymous	Saturdays	7:00 p.m.	Head Start Bldg.
Pioneer Museum			For Info Call 503-429-3713
Public Works Committee	2nd & 4th Wednesdays	7:00 p.m.	City Hall
Venturing Crew 201	1st & 3rd Thursdays	5:30 p.m.	Buckhorn Restaurant
Vernonia Cares Directors			For Info call 503-429-1414
Vernonia City Council	1st & 3rd Mondays	7:00 p.m.	City Hall
Vernonia Community PTA	3rd Thursday	7:00 p.m.	WGS Library
Vernonia Grange	3rd Monday	7:00 p.m.	Grange Hall
Vernonia Health Center	2nd Monday	6:00 p.m.	510 Bridge St.
Vernonia Learning Center	1st Wednesday	7:00 p.m.	VLC
Vernonia Parks Committee	3rd Wednesday	6:30 p.m.	City Hall
Vernonia Planning Comm.	1st & 3rd Thursdays	7:00 p.m.	City Hall
Vernonia Pride	3rd Thursday	1:00 p.m.	City Hall
Vernonia Ridge Riders	Last Thursday	7:00 p.m.	Senior Center
Vernonia RFPD Board	2nd Tuesday	7:00 p.m.	Fire Station
Vernonia School Board	2nd Thursday	6:00 p.m.	District Office
Vernonia Sr. Center Board	2nd Friday	1:00 p.m.	Senior Center
Vern. Volunteer Ambulance Assoc.	1st Thursday	7:00 p.m.	Fire Station
Vernonia Volunteer Firefighters	2nd Monday	7:00 p.m.	Fire Station
WOEC Directors	3rd Tuesday	7:00 p.m.	WOEC

## MIST-BIRKENFELD

M-BRFPD Board Business Mtg.	2nd Tuesday	7:00 p.m.	Main Fire Station
M-BRFPD Board Workshop	4th Tuesday	7:00 p.m.	Main Fire Station
M-B Ambulance Drill	1st & 2nd Thursdays	7:00 p.m.	Main Fire Station
M-B Fire Drill	1st & 2nd Wednesdays	7:00 p.m.	Main Fire Station
M-B Helping Circle	2nd Monday	7:00 p.m.	Main Fire Station
M-B SAR Drill	3rd Wednesday	7:00 p.m.	Main Fire Station
M-B Volunteer Assoc.	1st Tuesday	7:00 p.m.	Main Fire Station
Natal Grange	2nd Wednesday	7:30 p.m.	Natal Grange Hall
T.O.P.S.	Mondays	6:00 p.m.	Main Fire Station
Upr Nehalem Watershed Council	For date call 429-2401	7:00 p.m.	Main Fire Station

## BANKS

Alcoholics Anonymous	Fridays	7:00 p.m.	Methodist Church
Alcoholics Anonymous	Wednesdays	7:30 p.m.	Methodist Church
American Legion Post #90	2nd Tuesdays	7:30 p.m.	Main Street Post
Banks City Council	2nd Tuesday	7:30 p.m.	City Hall
Banks Fire District #13	2nd Wednesday	7:00 p.m.	Station 13
Banks Planning Commission	Last Tuesday	7:00 p.m.	City Hall
Banks School Board	2nd Monday	7:30 p.m.	Jr. High Library
Banks Youth Group	Sundays, Wednesdays	7:00 p.m.	UMC Youth Bldg.
Chamber of Commerce	1st Thursday	12:30 p.m.	Fire District Office
CPO 14	3rd Monday	7:00 p.m.	City Library
Friends of the Library	2nd Tuesday	7:00 p.m.	City Library
Lions Club	1st & 3rd Mondays	7:00 p.m.	Brown Derby
Sunset Park Assoc.	3rd Wednesday	8:00 p.m.	Gun Club
T.O.P.S.	Wednesdays	7:00 p.m.	Administration Bldg.

## COLUMBIA COUNTY (All meet in St. Helens unless otherwise noted.)

Board of Commissioners	Wednesdays	10 a.m.	Courthouse
Citizens for Senior Justice	2nd Tuesday	7:00 p.m.	Sunset Park Church
Columbia Soil & Water District	3rd Wednesday	7:30 p.m.	NRCS, 2514 Sykes
County Fair Board	2nd Monday	7:00 p.m.	Fairgrounds 4-H Bldg.
County Parks Commission	3rd Monday	6:00 p.m.	1054 Oregon St.
Mental Health Advisory Comm.	3rd Tuesday	10 a.m.	2nd Floor, Courthouse
Comm. on Children & Families	3rd Thursday	5:30 p.m.	OSU Ext., 550 N. Hwy. 30
Local Alcohol & Drug Plann. Comm.	2nd Tuesday	3:00 p.m.	2nd Floor, Courthouse

Organizations and meeting dates not listed may be included by calling 429-9410 or by mail to The INDEPENDENT, 725 Bridge Street, Vernonia, OR 97064.