Battle Ground University



Finance

Accounting

Financial Reporting

Information Technologies

Utility Billing

September 15, 2026
Class #2

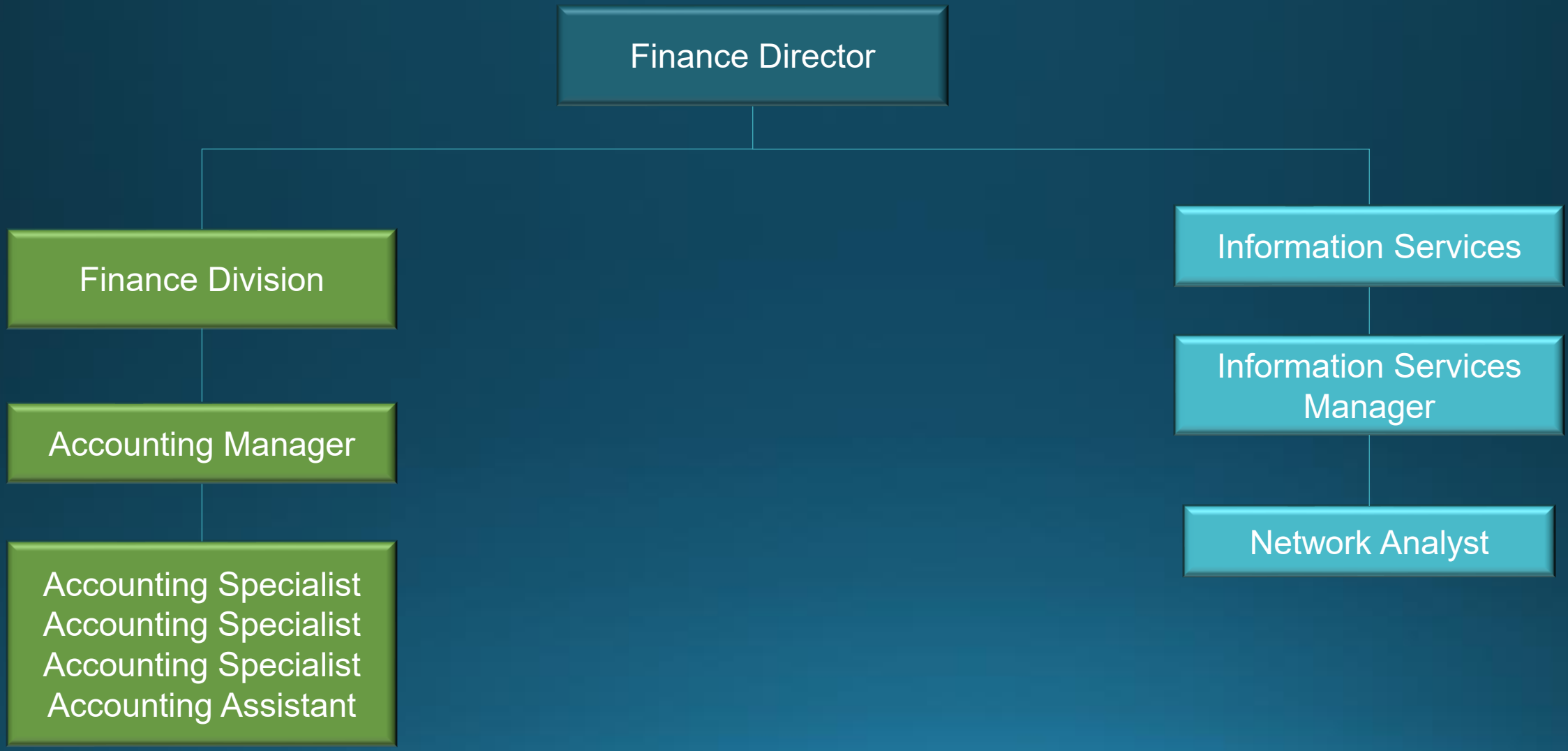
Session 2 – Finance

- Finance & Information Services – *Functions*
- Funding 101 – *The Overview*
- Annual Budget – *Process and Priorities*
- Utility Billing – *Setting Rates*
- Q&A Session and sneak peek of Session #3

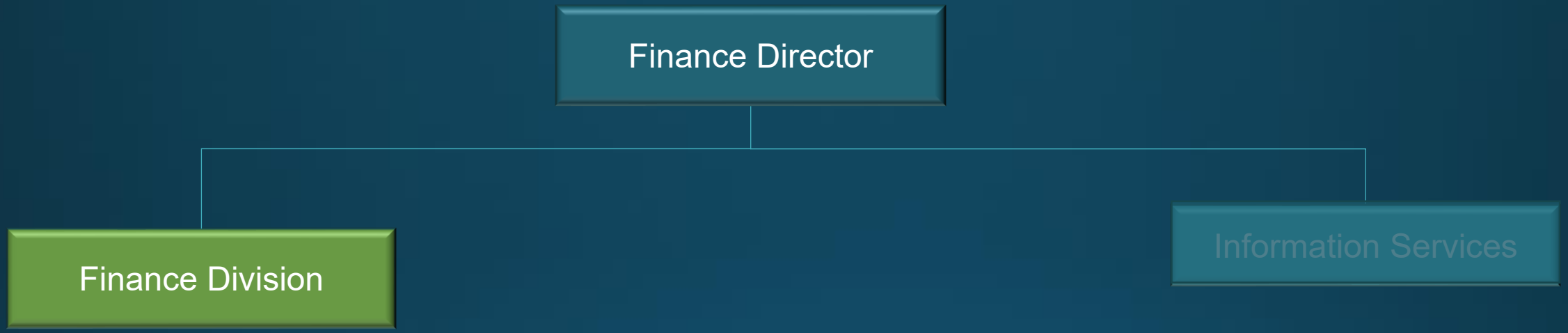
Finance & Information Services

Functions

Finance & Information Services

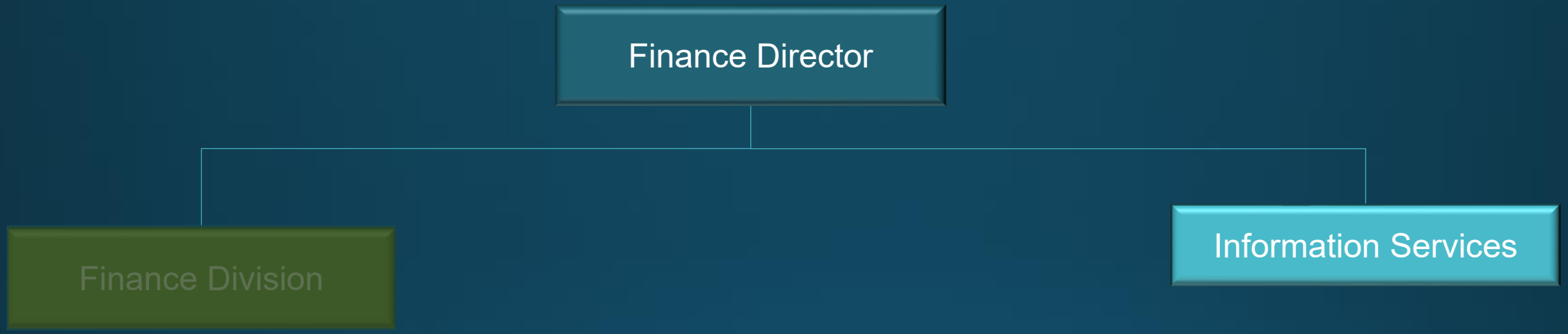


Finance & Information Services



- Accounts Payable and Payroll
- Budget and fiscal planning
- Treasury and debt management
- Utility (storm drainage, water, sewer) billing and customer service
- Dog Licensing
- Preparation of the City's Annual Comprehensive Financial Report
- Department lead for the City's annual State Audit

Finance & Information Services



- Accounting for public resources and ensuring appropriate internal controls are sufficient to protect City assets.
- Cyber security and City IT infrastructure management.
- Technical Support for City staff.

Funding 101

The Overview

Funding 101

All Funds

Governmental Funds

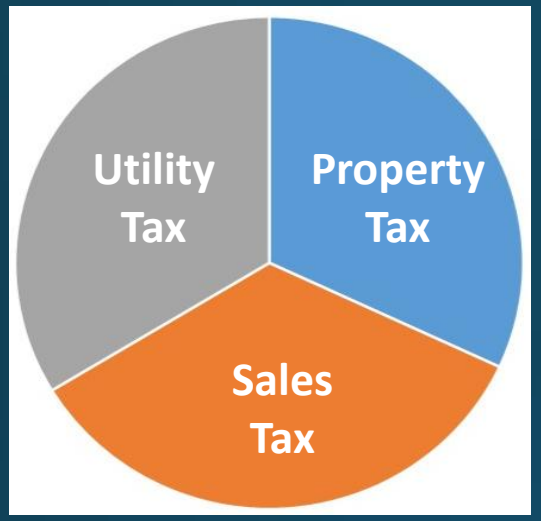
Governmental Funds	Special Revenue Funds	Capital Funds	Debit Service Funds
General	Street/TBD	Traffic Impact Fee	Debt Service Fund
Parks & Recreation	Drug Investigation	Park Impact Fee	
Insurance Reserve	Lodging Tax	REET Capital	
LEOFF I Reserve		REET Parks	
Economic Stabilization		Capital Projects	

Proprietary Funds

Enterprise Funds	Internal Service Funds
Storm Drainage	Vehicle Repair & Replacement
Storm Drainage SDC	Technology Repair & Replacement
Water	
Water SDC	
Sewer	
Sewer SDC	

Funding 101









Police



Streets



Parks & Rec

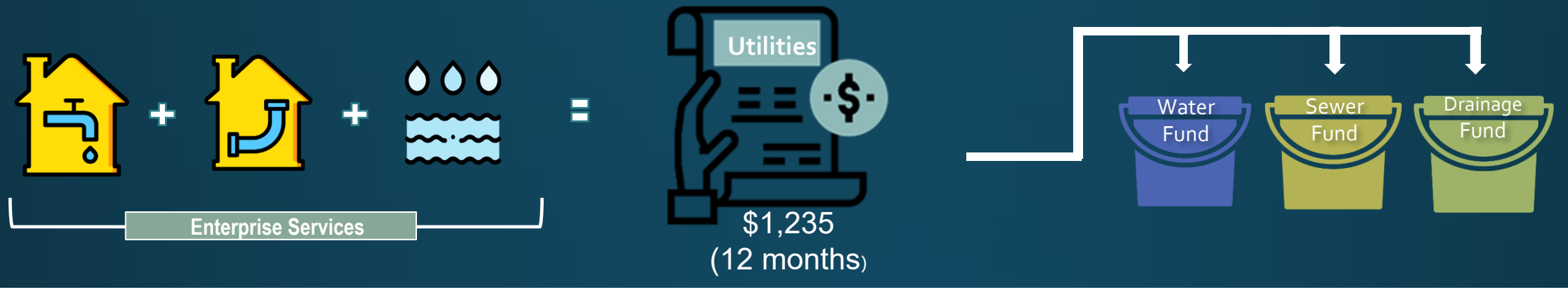


Community Development

Finance & Information Services; Administrative Services/City Clerk; Human Resources; Municipal Court; Legal; Business Licensing; Building; Engineering; City Manager's Office; Communications & Public Information

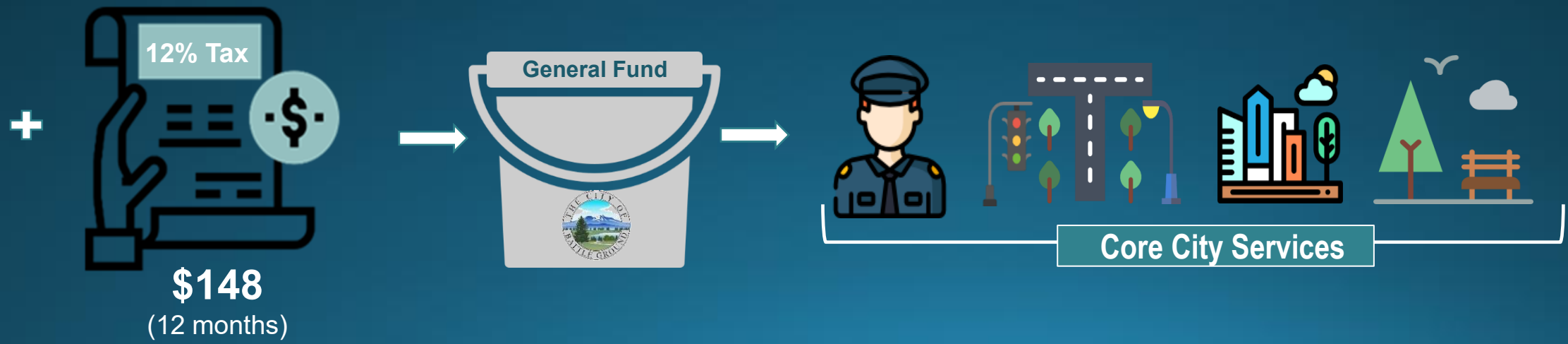
Core City Services

Funding 101



Utility Tax

12% on City Utilities



Funding 101 – Utility Tax Rates

Tax	Authority	Voter Approval	Tax Rate
Electric	RCW 35.21.870(1)	Yes	6%
Natural Gas	RCW 35.21.870(1)	Yes	6%
Garbage	BGMC 3.36	No	10%
Cable Communications	Cable Act 1984 BGMC 5.28	No	5%
Telephone	RCW 35.21.870(1)	Yes	6%
Water	Resolution	No	12%
Sewer	Resolution	No	12%
Drainage	Resolution	No	12%

Funding 101 – Property Tax

Ways PT can increase
1. 1% increase
2. New construction
3. Annexation

With new construction and annexation comes more residents and more slices of the pie. While the pie only gets marginally bigger, this is why the city's millage rate continues to decrease each year with the addition of more residents.



What the City receives:
Budget Levy Base
$*3,240*

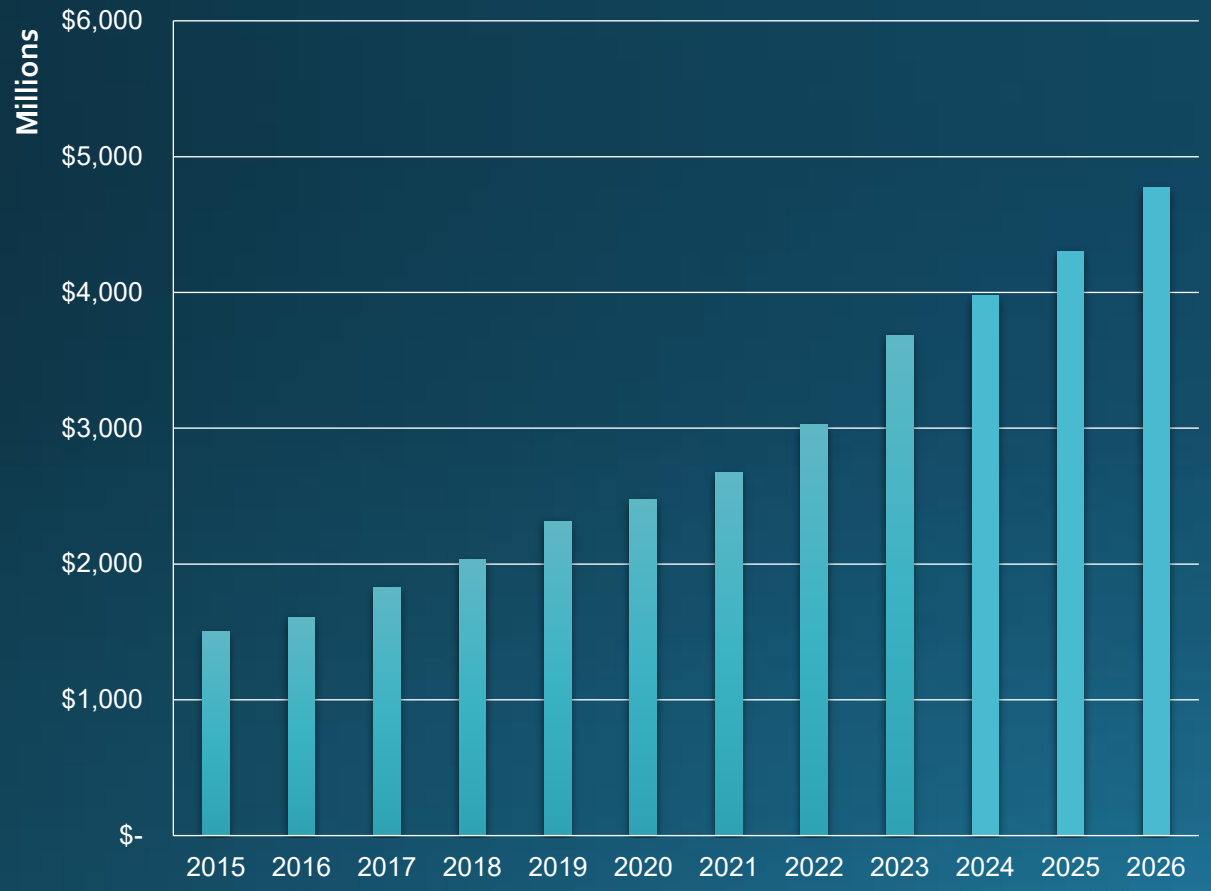
(*Levy Base*/AV)*1,000=
millage rate

($*3,240*/2,400,000)*1,000=
$1.35

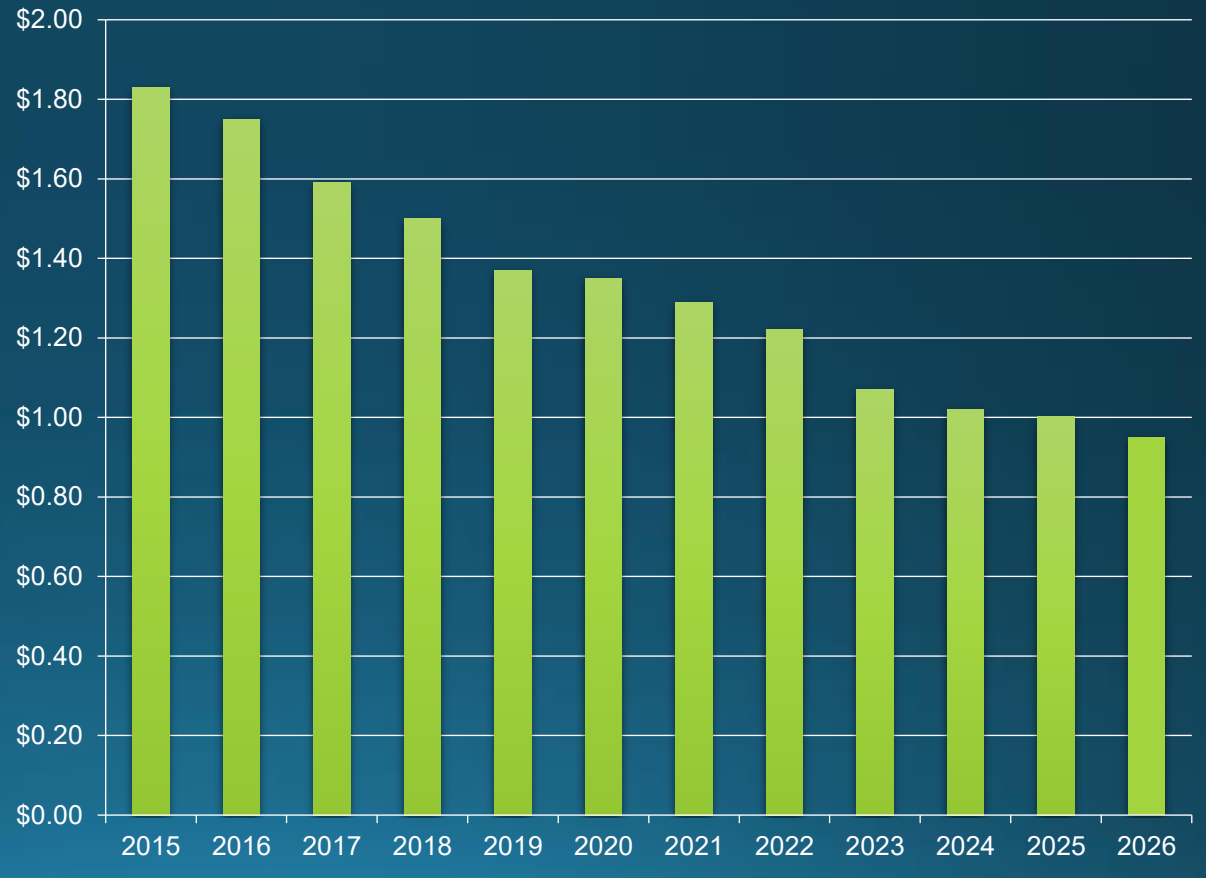
AV increase 150%:
($*3,240*/6,000,000)*1,000=
$0.54
Property AV after increase $750K:
($750,000/1,000)*0.54=
$*405*

Funding 101 – Property Tax

Assessed Values

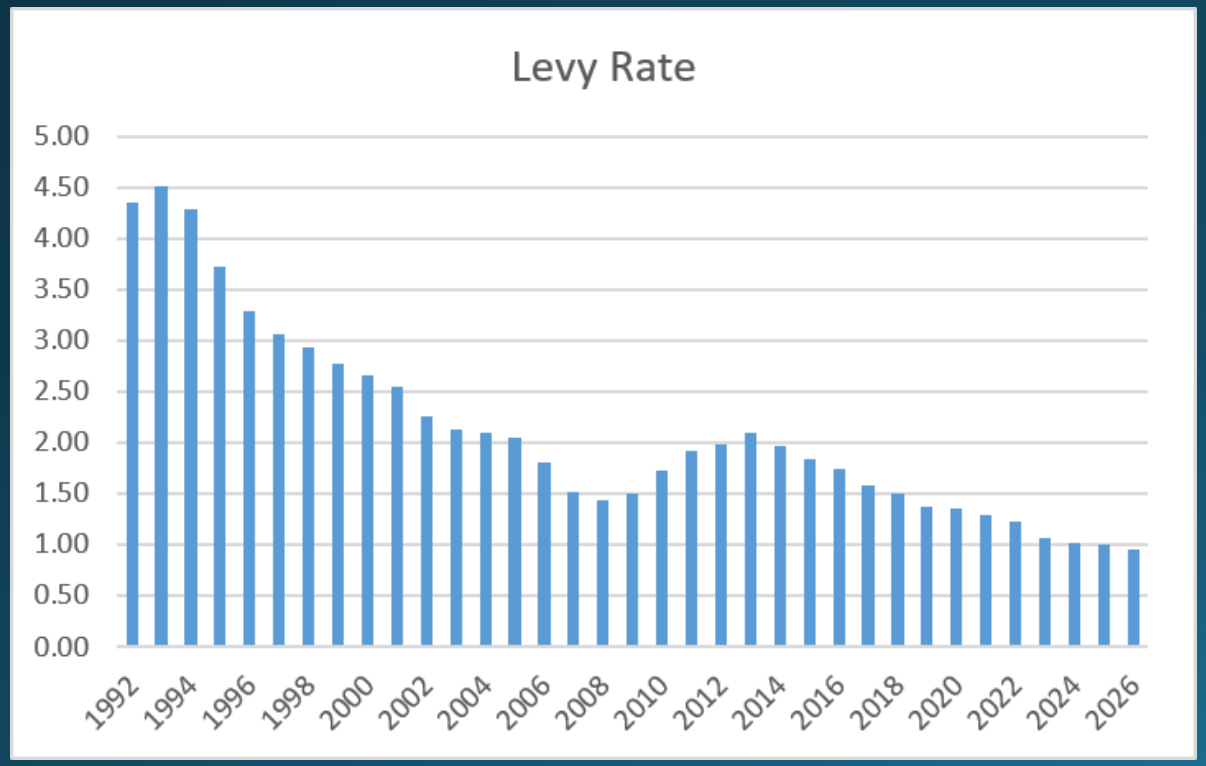


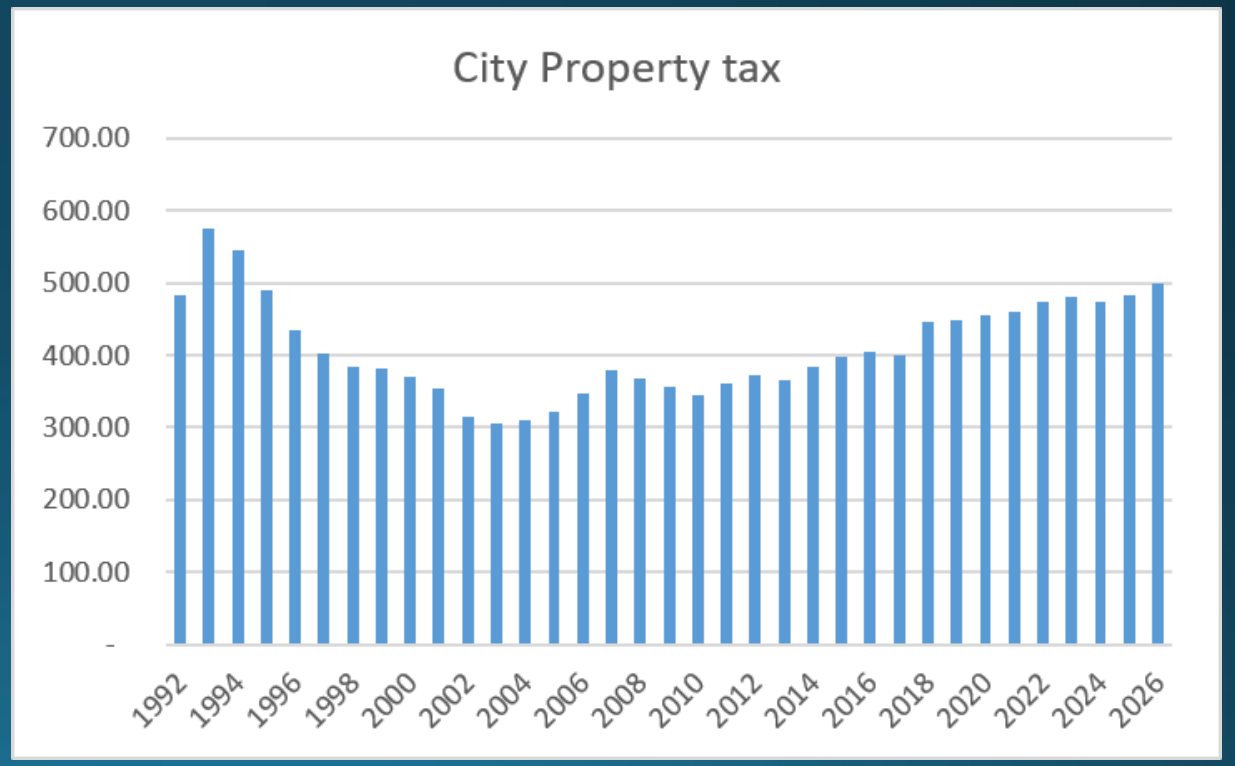
Tax Rates



Funding 101 – Property Tax

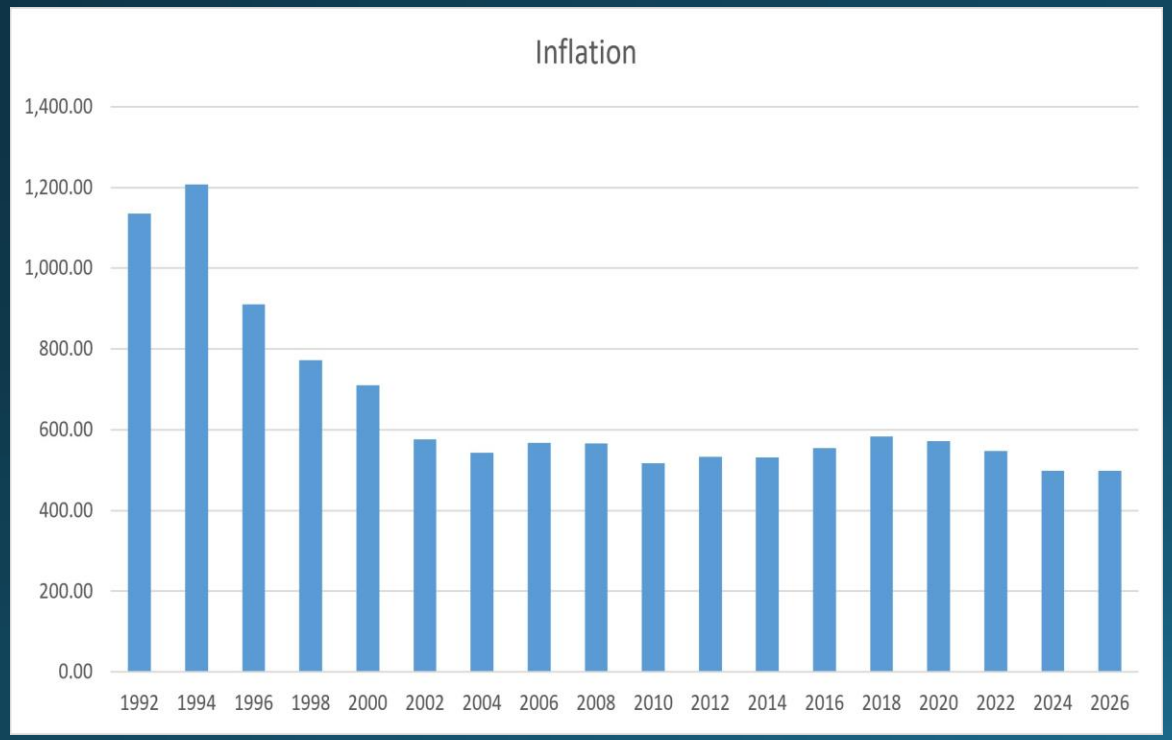
Battle Ground Example

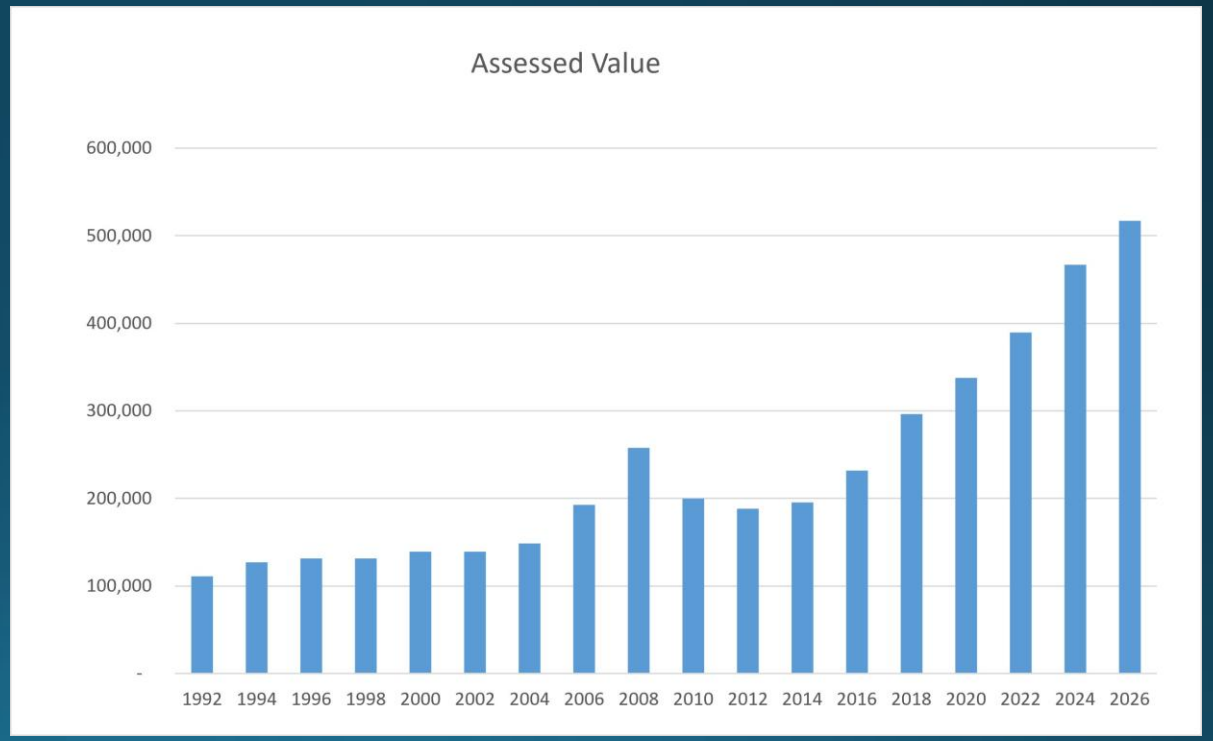




Funding 101 – Property Tax

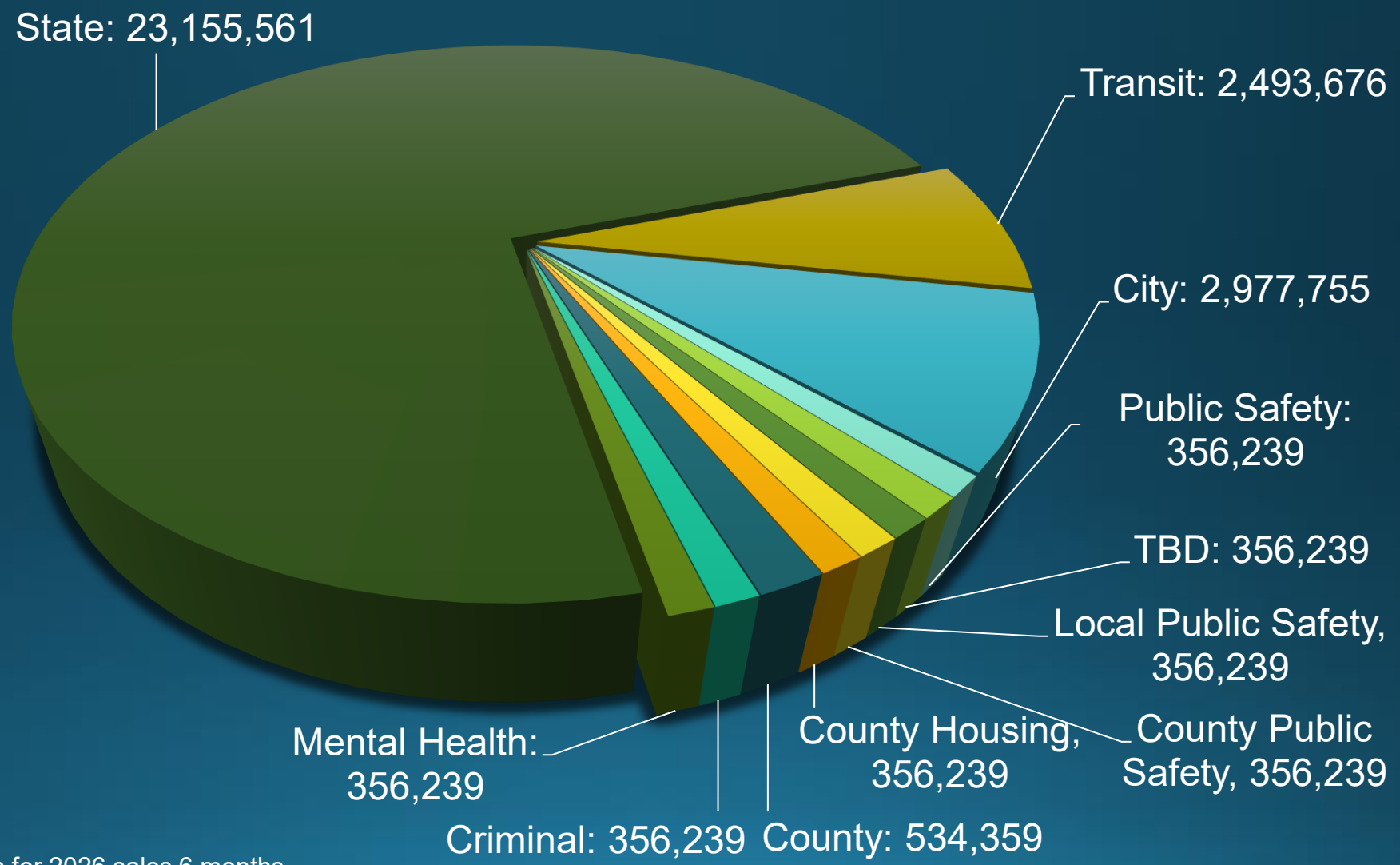
Battle Ground Example





Funding 101 – General Sales Tax Revenue

City	.85%
TBD	.10%
Public Safety	.10%
Local Public Safety	.10%
County Public Safety	.10%
County Housing	.10%
County	.15%
Criminal	.10%
Mental Health	.10%
State	6.50%
Transit	.70%
Total Sales Tax	8.90%

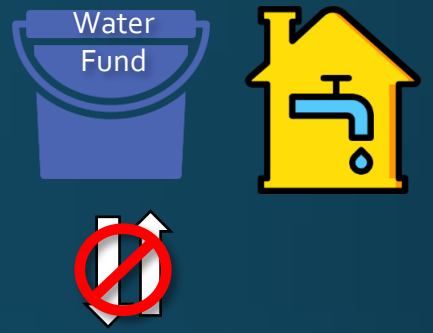


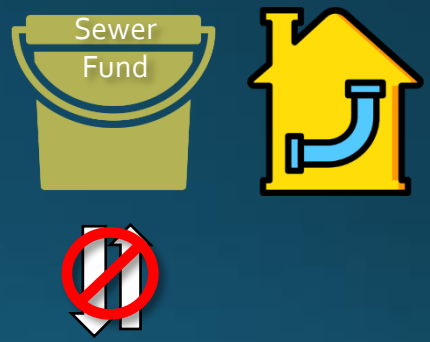
*Gross receipts estimated at 356.2 million for 2026 sales 6 months

Funding 101











Core City Services



Police



Streets



Community Development



Parks & Recreation

Utility / Enterprise Services

Funding 101 – Property Taxes

How does the City of BG compare?

Resident Profile

We've used a specific resident profile, but any profile can be applied.



Resident
Jane



Home Assessed
at $500,000

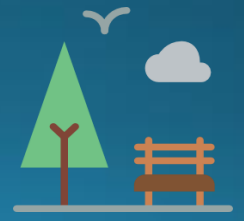


Average use of
City Utilities

Core City Services

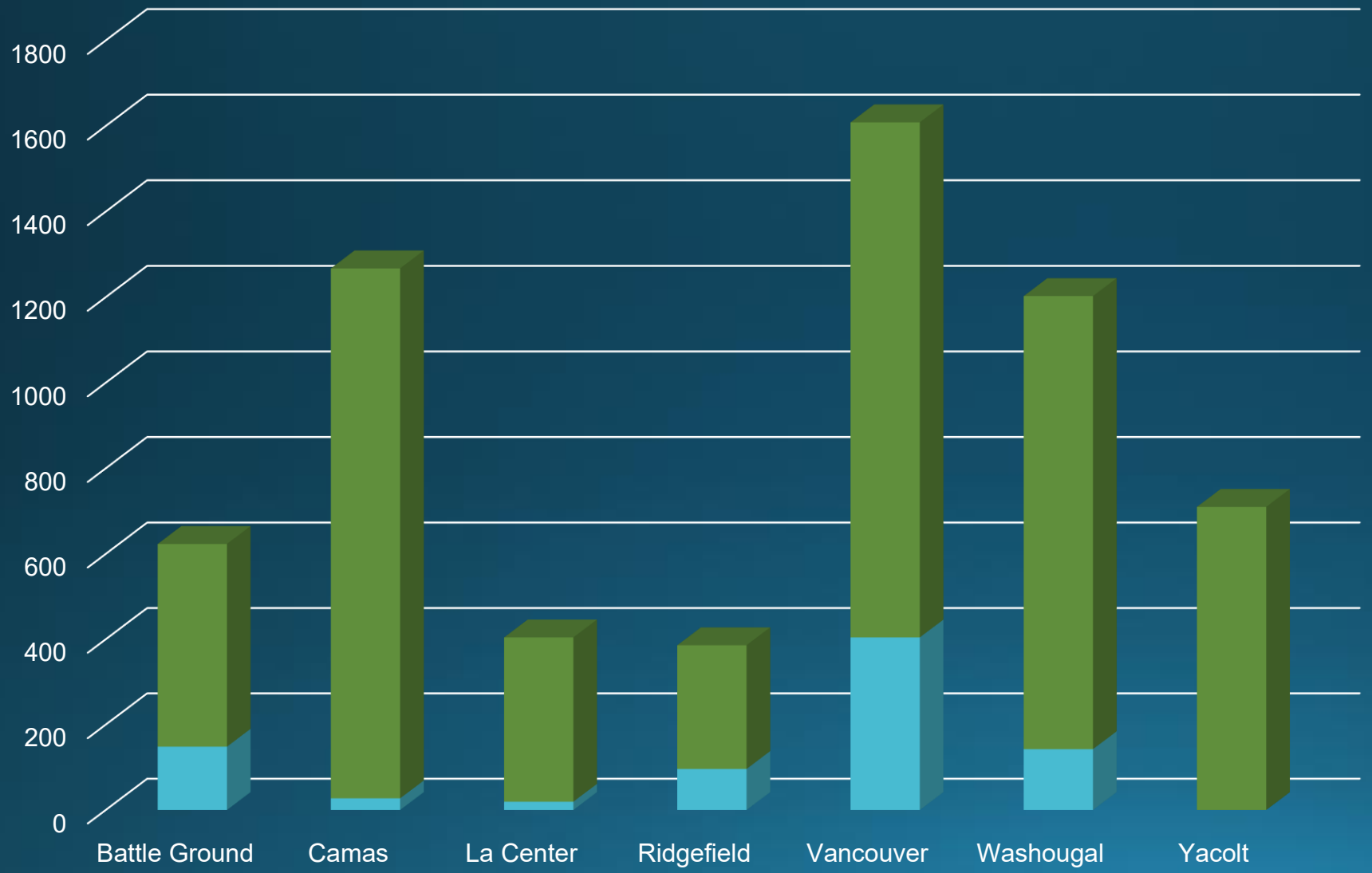








Funding 101 – Property Taxes



CITY
PROPERTY TAXES

CITY-OWNED UTILITY TAXES
(Water, Sewer, Storm Drainage)

Combined Total	
Battle Ground	$623
Camas	$1,267
La Center	$404
Ridgefield	$386
Vancouver	$1,609
Washougal	$1,203
Yacolt	$710

Funding 101 – 2026 General Fund Budget



Police
$8.4M



Streets
$5.8M



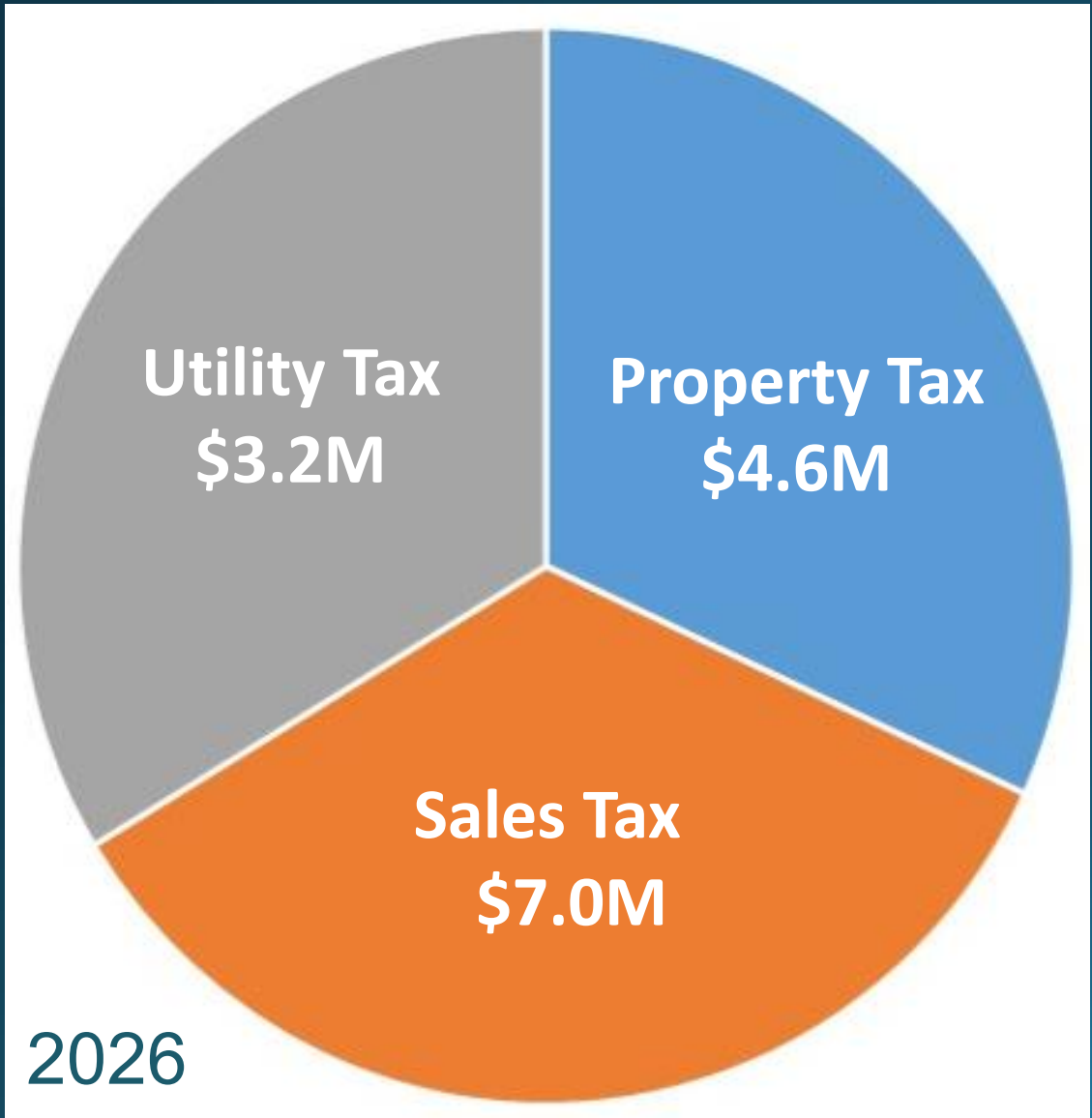
Parks & Rec
$1.9M



Community Development
$1.9M

Finance & Information Services; Administrative Services/City Clerk; Human Resources; Municipal Court; Legal; Business Licensing; Building; Engineering; City Manager's Office; Communications & Public Information $8.3M

Funding 101 – Funding Sources

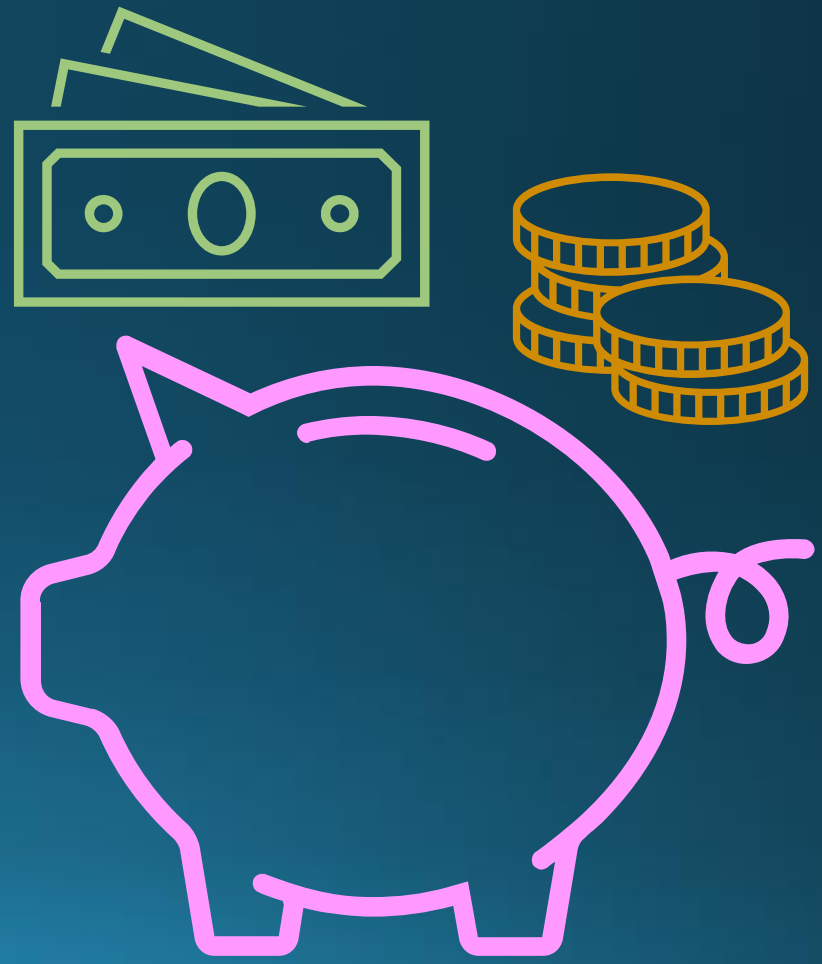


Tax Revenue is 54% of the General Fund

Funding 101 – Funding Sources

Other Funding Sources for Governmental Activities:

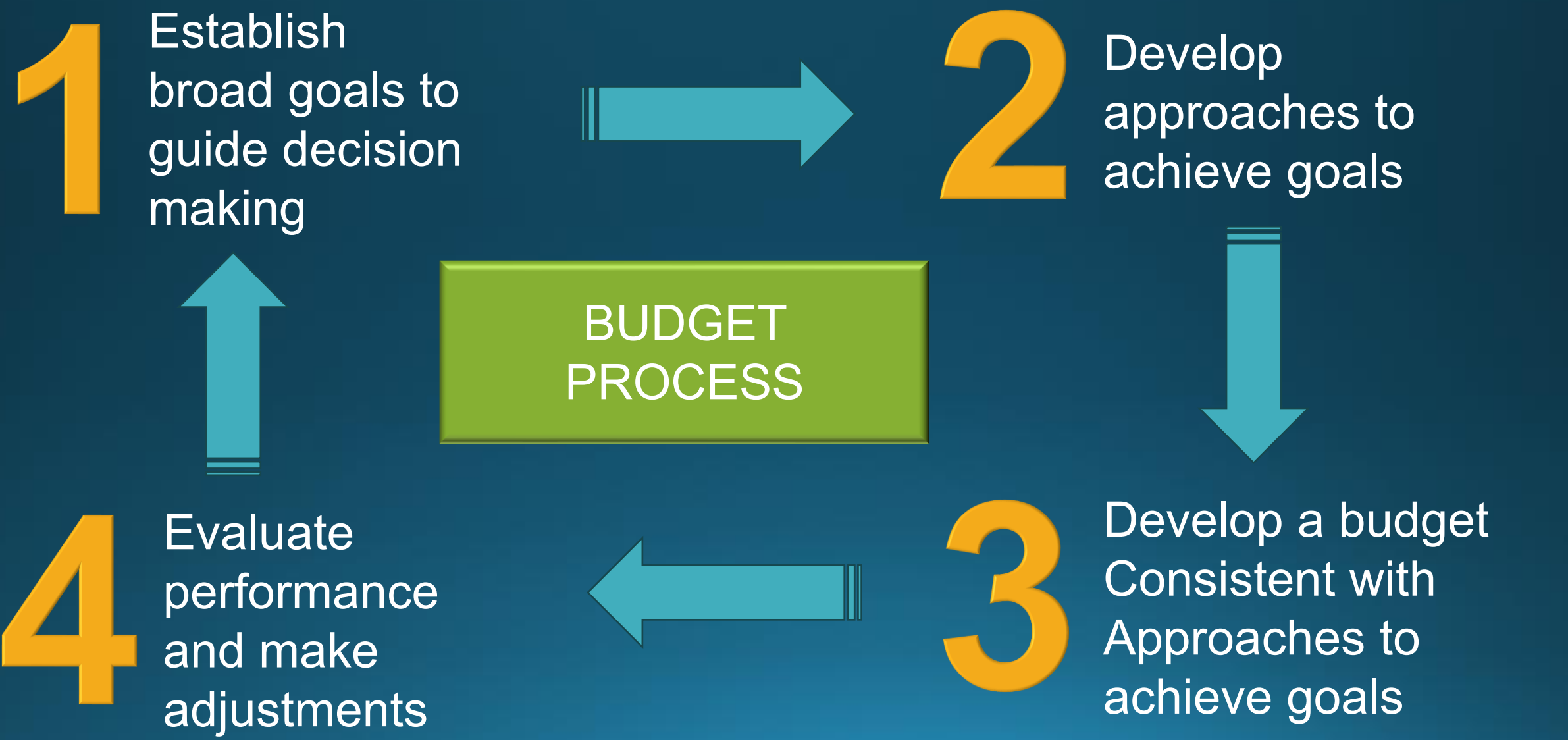
- Licenses and Permits
- Grants and shared state revenues
- Charges for goods and services
- Fines and penalties
- Hotel/Motel taxes
- Real Estate Excise Taxes
- Impact fees



Annual Budget

Process and Priorities

Annual Budget – Process



Annual Budget – 2026 Council Focus Areas



City Economic Development



Street Maintenance and Paving



Parks/Recreation Facilities

Annual Budget – Budget Calendar

June - July	July - September	October	November - December
Department Budget Requests	Budget Advisory Committee Review	Preliminary Budget to City Council	Public Hearings and Budget Approval
Departments identify budget needs for coming year	*Budget Advisory Committee holds multiple meetings to review requested budget items and priorities.*	*City Council is presented the balanced Preliminary Budget during City Council meeting*	*3 Public Hearings are held to gather public input on proposed budget. Budget is adopted by ordinance by the end of the year*

Utility Billing

Setting Rates

Utility Billing – The Basics of Setting Rates



Utility Rate Revenue

=



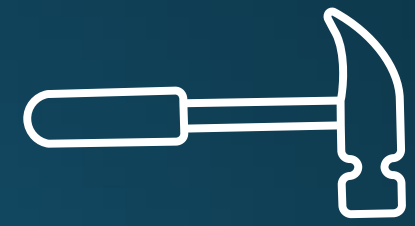
Utility Debt

+



Utility operation & maintenance costs

+



Utility Capital Project needs, present and near-term future

Utility Billing – The Basics of Setting Rates



Individual Customer Utility Rate

=



Utility Rate Revenue

÷



Individual home utility consumption or impact on the system

Residential customer rates shared as follows:

- Storm Drainage – 1 Equivalent Residential Unit (ERU)
- Water – Base fee plus water consumption
- Sewer – 1 ERU base fee plus winter water average

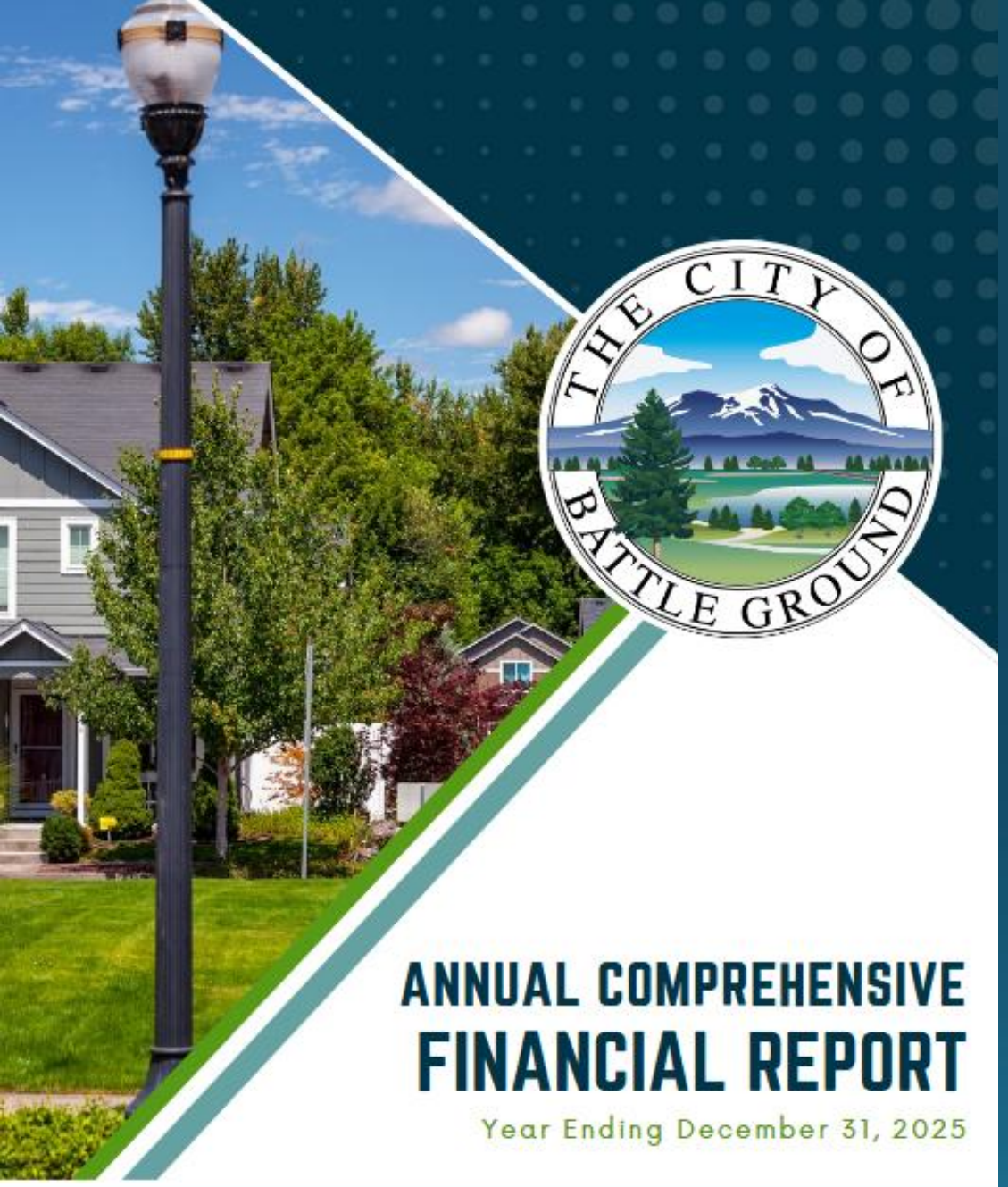


Utility / Enterprise Services

Finance

- ***Questions and Answers***

- ***Session 3 Preview (September 29 at City Hall)***
  - "*The Work Behind Public Works*"
    - Making and Maintaining our City:
      - Transportation System
      - Water System
      - Sewer System
      - Stormwater Management
    - A look inside the two divisions of Public Works:
      - Engineering Division – "Making our City"
      - Operations Division – "Maintaining our City"



THE CITY OF BATTLE GROUND

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ending December 31, 2025

The City of Battle Ground, Washington • www.cityofbg.org

BG UNIVERSITY

Thank You!

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City of Battle Ground

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Email: meagan.lowery@cityofbg.org

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www.cityofbg.org/165/Financial-Reports