



## Basic Local Budget Law

Linn County Fair & Expo Center

February 7, 2023

Finance, Taxation & Exemptions

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## Agenda

<b>Phase 1</b>	Proposing the Budget
<b>Phase 2</b>	Approving the Budget
<b>Phase 3</b>	Adopting the Budget
<b>Phase 4</b>	Changes After Adoption

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## Finance, Taxation & Exemptions Team



Trains Local Officials on Local Budget Law



Answers Questions about Local Budget Law and Property Taxes



Provides Budget Manuals and Forms



Reviews Tax Certifications



Reviews District Budgets

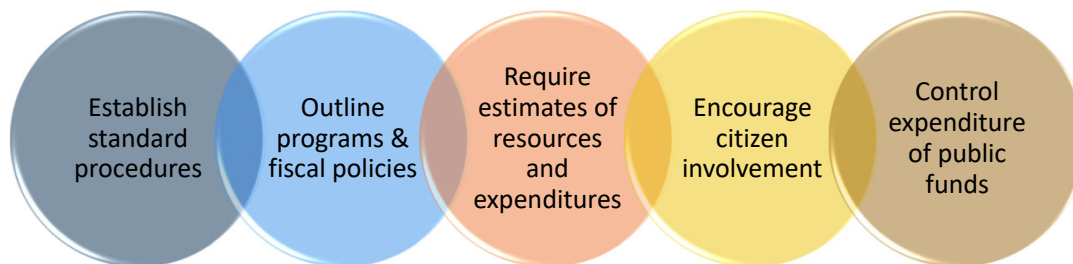


Advises County Assessors and Tax Collectors on Property Tax Law

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## Purpose of Local Budget Law



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## Why you should follow LBL

### 1. A district that doesn't follow Local Budget Law may not lawfully:

- Expend money (with some exceptions)
- Certify property taxes to the county assessor

### 2. A property tax made contrary to LBL is voidable by the Oregon Tax Court if appealed by:

- County Assessor
- County Court
- County Board of Commissioners
- The Department of Revenue
- Ten or more interested taxpayers

### 3. 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 294.338, 294.461, & 294.100



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## Districts Not Subject to Local Budget Law

**ORS 261** People's utility districts

**ORS 440** Health districts

**ORS 545** Irrigation districts

**ORS 551** Diking districts

**ORS 553** Water control districts\*

**ORS 554** District improvement companies or corporations

**ORS 568** Soil and water conservation districts\*

**ORS 371** Special and Assessment road districts

**ORS 371** County Road district\*

**ORS 372** Highway lighting districts

**ORS 547** Drainage districts

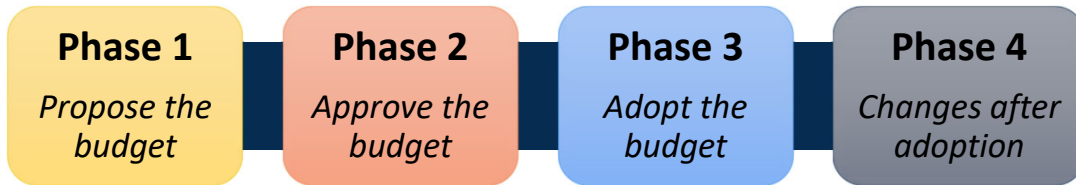
**ORS 221** Historic ghost towns

\* That will not impose taxes during the ensuing year. If district does impose property tax any year, it is subject to Local Budget Law.

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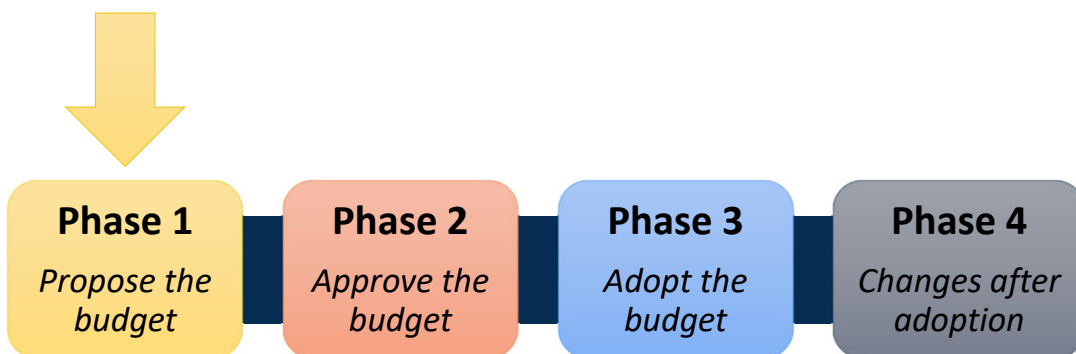
## The Budget Process



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## The Budget Process



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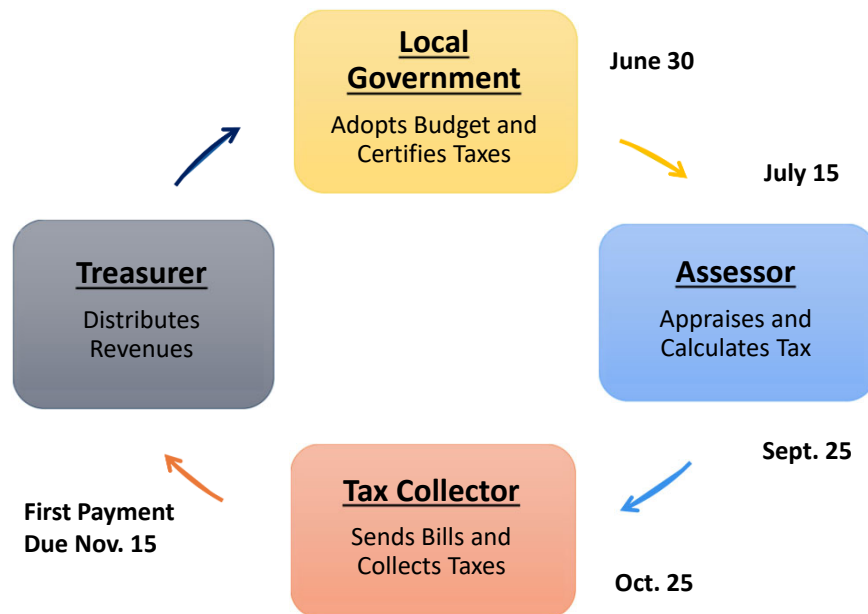
## Phase 1 Budget Office Proposes the Budget



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## Property Tax Cycle



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## Sample Budget Calendar

- \* *ORS 305.820(2)* states that if any deadline that needs to be filed to tax collector or county falls on a weekend or holiday, then the deadline is extended to the next business day.

	Action	Example Due Date	Complete
1	Appoint budget officer	January 17	
2	Appoint budget committee (BC)	January 24	
3	Prepare proposed budget	February 28	
4	Publish 1st notice of BC meeting	March 10	
5	Publish 1st notice of BC meeting	March 20	
6	BC meeting & subsequent meetings if needed	March 30	
7	Publish notice of budget hearing	April 19	
8	Hold budget hearing	May 5	
9	Enact Resolutions to adop, etc.	June 15	
10	Submit tax certification documents	By July 15*	
11	Send copy of all budget documents to county clerk	By September 30*	

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## Prepare Proposed Budget

- Designate budget officer (Who can serve?)
- Budget Officer prepares budget under direction of Executive Officer or Governing Body



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## What is a budget?



A financial plan



For one fiscal year (July 1- June 30),  
or biennial budget period (July 1, 2022 –  
June 30, 2024)



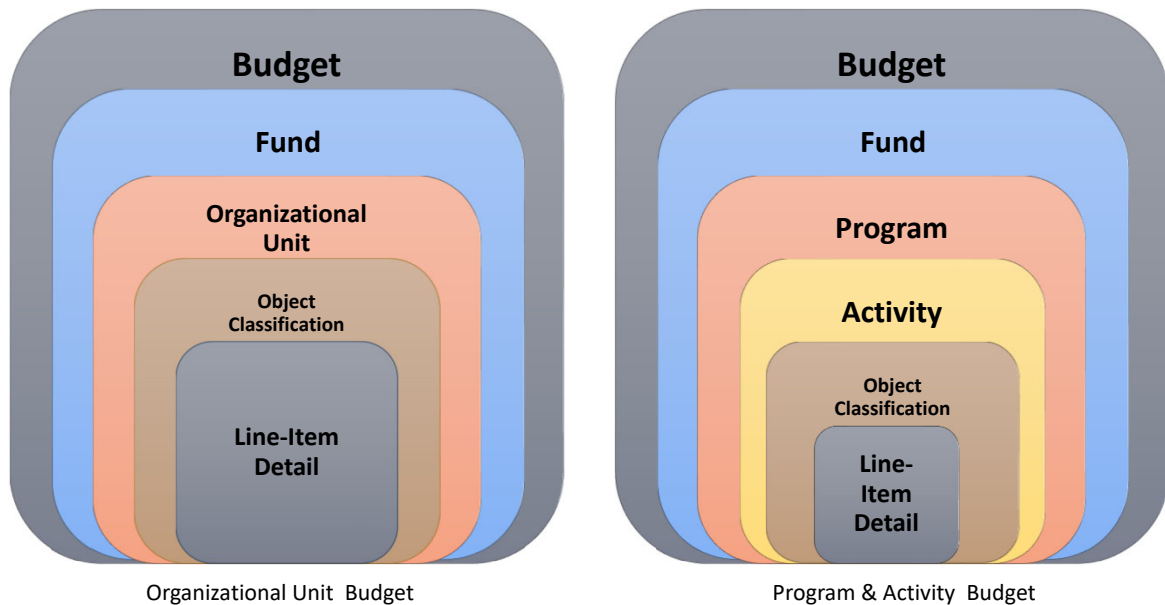
Based on estimates of revenues &  
expenditures and other  
requirements

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

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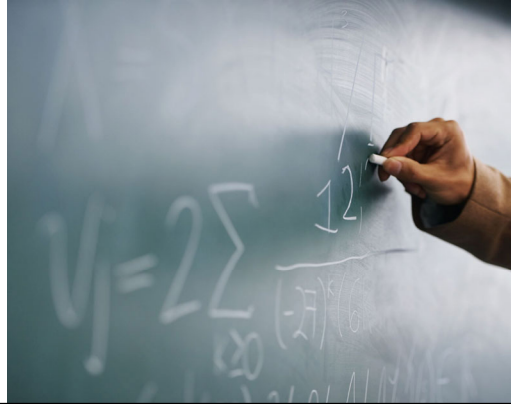
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## Budget Layers



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## Budget is Prepared by Fund

- A self-balancing set of accounts
- Used to record estimated resources and requirements for specific activities and objectives

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## 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 Projects 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.

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## Types of Funds, cont....

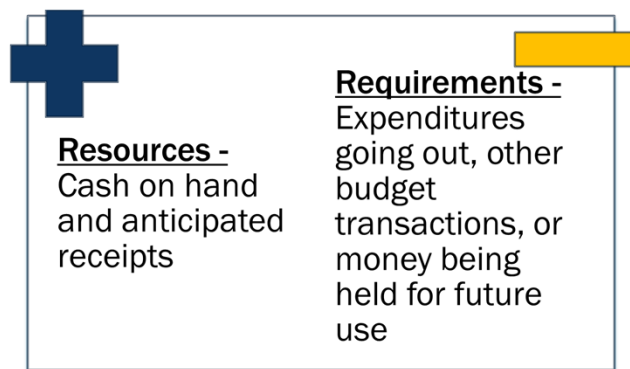
Internal Services Fund	Enterprise Fund	Trust and Agency Fund	Reserve Fund
<ul style="list-style-type: none"> <li>Revenue from services provided from one department to another department. ex. Fleet Management.</li> </ul>	<ul style="list-style-type: none"> <li>For revenue received in fees or charges used to cover expenses of a business type entity such as running a parking garage or pool.</li> </ul>	<ul style="list-style-type: none"> <li>Grants, gifts or transfers from general fund received in a fiduciary capacity to be used for a specified purpose.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>

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## Estimate Resources and Requirements for Each Fund

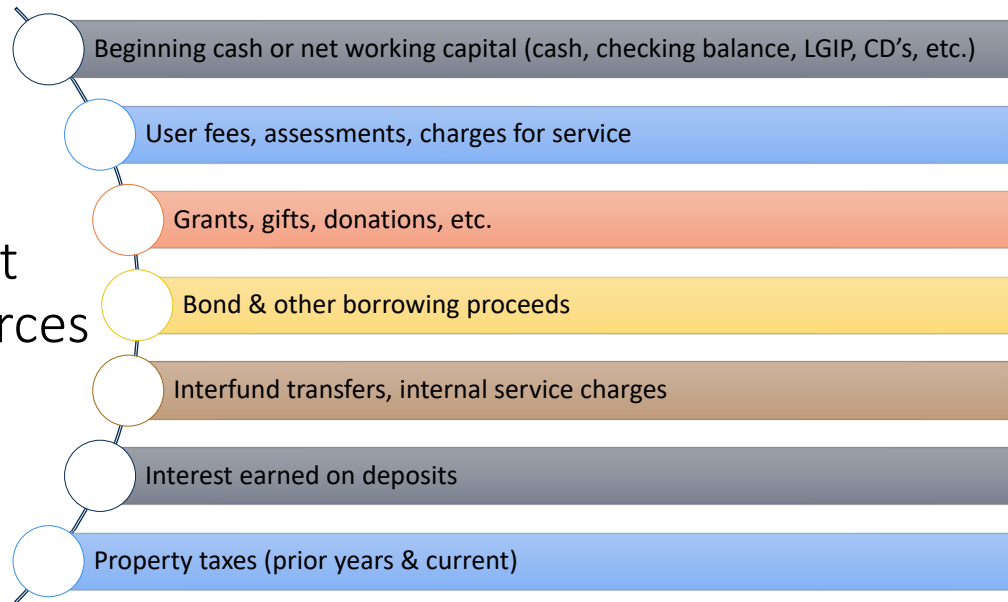
- Estimate resources & requirements in line-item detail.
- All** resources & requirements must be budgeted.
- Resources & requirements must balance.
- Estimates of resources & requirements must be made in "good faith."



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## Budget Resources



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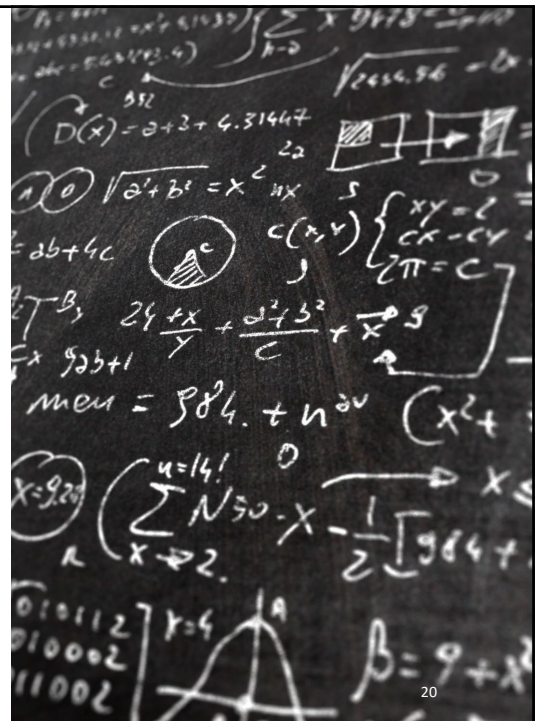
## Estimating Property Taxes

$$\text{Tax Rate} \times \text{Taxable Value}^* = \text{Tax Amount}$$

Reduced by:

- Compression losses (Measure 5 limitation)
- Discounts
- Uncollectables

\*"frozen value" in urban renewal area



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## A brief history of Oregon property tax



<https://youtu.be/-LIYU8s34U>

Source: OACTC, November 2, 2020

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## Constitutional Limitations on Property Taxes

Article XI, s. 11 and 11b

### Measure 50

Established Permanent Rate System

Taxes based on property's  
Assessed Value (AV)

### Measure 5

Established limits on the 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)

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## How Does M5 Compression Loss Work?

- If a property's tax is higher than its M5 limit, the tax must be reduced (*"compressed"*) to fall within the limit
- This loss is shared by all taxing districts (*local option taxes reduced first*)



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## M5 Compression Example



Neighbor 1

M50 Tax Calculation:

Total Combined Gen. Gov. Tax:	\$14/\$1,000 <b>AV</b>
Property's <b>Assessed Value</b> :	<u>\$267,682</u>
<b>Tax on Property</b>	<b>\$3,747.55</b>

M5 Limit Calculation:

Gen. Gov. limit:	\$10/\$1,000 <b>RMV</b>
Property's <b>Real Market Value</b> :	<u>\$320,000</u>
<b>Maximum tax under M5 limit</b>	<b>\$3,200.00</b>

Gen. Gov. Loss due to **M5** Compression = \$547.55

The tax calculated under M50 was higher than the M5 limit.



Neighbor 2

M50 Tax Calculation:

Total Combined Gen. Gov. Tax:	\$14/\$1,000 <b>AV</b>
Property's <b>Assessed Value</b> :	<u>\$267,682</u>
<b>Tax on Property</b>	<b>\$3,747.55</b>

M5 Limit Calculation:

Gen. Gov. limit:	\$10/\$1,000 <b>RMV</b>
Property's <b>Real Market Value</b> :	<u>\$380,000</u>
<b>Maximum tax under M5 limit</b>	<b>\$3,800.00</b>

NO loss to compression

The tax calculated under M50 was lower than the M5 limit.

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## How Can You Estimate Compression Loss?

### Summary of Assessments and Levies Report (SAL) Table 4a:

- Assessor prepares report in October
- Often mailed to every taxing district
- Reports taxes imposed, compression loss, taxes extended
- Save report and use it next spring for your budget estimate of M5 loss

*Also consider levies of other districts*

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## The three types of *ad valorem* taxes

- M50 Rate limit for \$1,000/AV
- Limit can not be changed (may impose less)
- Can be imposed as a dollar or rate

Permanent Rate



- In addition to the permanent rate
- Temporary
  - Operations 1-5 years
  - Capital projects lesser of 10 years or life of item
- Imposed as dollar or rate based on how voters approved
- First to be compressed

Local Option Tax



- Voter approval of bond sale gives authority to tax for annual debt service
- For capital construction
- Principal & interest ONLY
- Always imposed as a dollar amount
- Exempt from compression

General  
Obligation Bond  
Levy



All tax elections require a double majority if held in March or August

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## Estimating Taxes Levied as a Rate

Tax rate: \$1.5340/ \$1,000  
 Estimated **Assessed Value** in district: \$98,769,946

1. Tax rate ( <i>per \$1.00 of AV</i> )	x	<u>.0015340</u>
2. Value x rate	=	\$151,513
3. Minus est. <b>Measure 5</b> loss	-	<u>\$ 736</u>
4. Tax to be billed		\$150,777
5. County collection average	x	<u>.94</u>
6. Tax amount to budget	=	\$141,730

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## Estimating Taxes Levied as an Amount

1. Total dollar amount to levy	=	\$ 45,000
2. Minus est. <b>compression</b> loss	-	<u>\$ 2,500</u>
3. Tax to be billed		\$ 42,500
4. County collection average	x	<u>.94</u>
5. Tax amount to budget	=	\$ 39,950

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## Estimating Bond Debt Service Taxes

Taxes budgeted for debt service	\$ 250,750
Estimated compression losses	- <u>0</u>
<i>(GO bond taxes are exempt from M5 limits)</i>	
Amount to raise	\$ 250,750
<i>(Amount shown in the budget as a resource)</i>	
County collection average	$\div$ <u>.95</u>
Taxes to be levied	\$ 263,947
<i>(This is the amount you will certify to the assessor)</i>	

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## Discussion: Proposed Budget

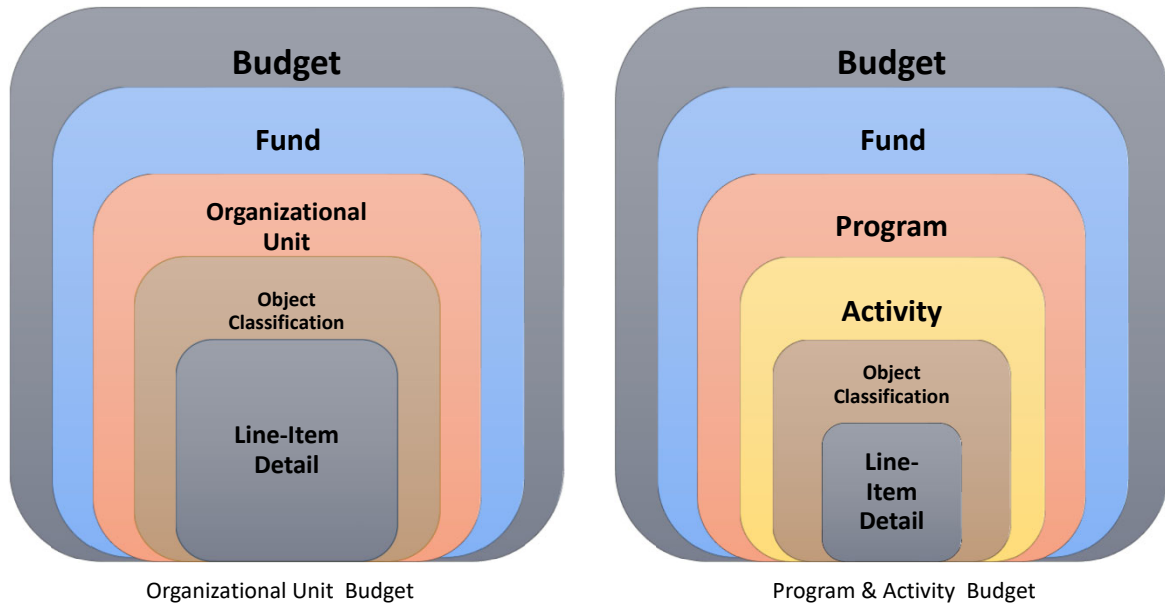
1. What is the basic formula used to estimate the amount of property tax to be received? What other factors should be considered?
2. **True** or **False**: When levying for G.O. bond debt, your levy amount should be equal to the amount needed to pay principal and interest.



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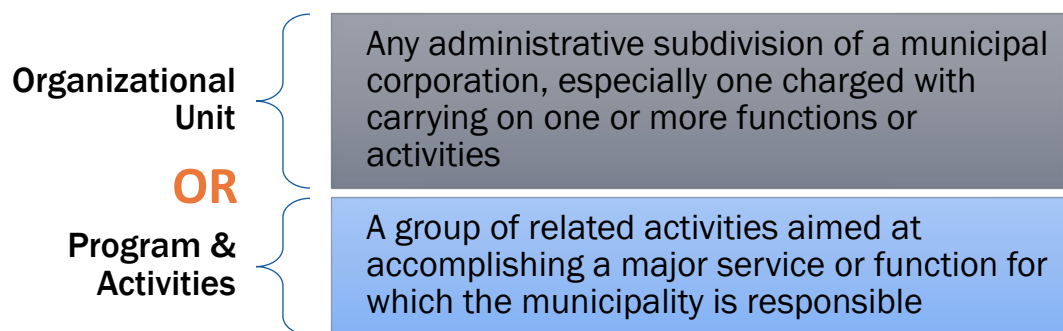
## Budget Layers



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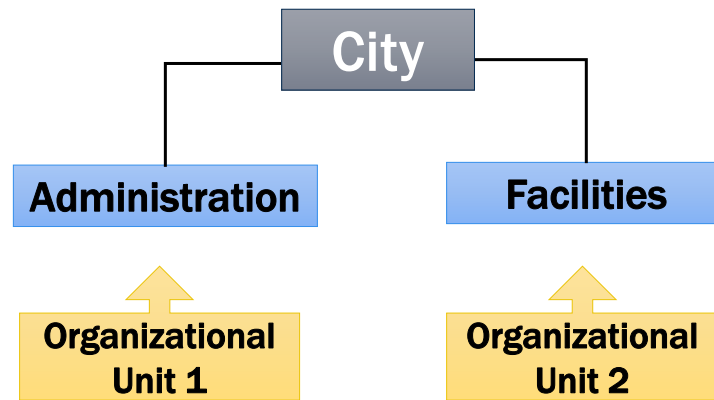
## Budget Organization



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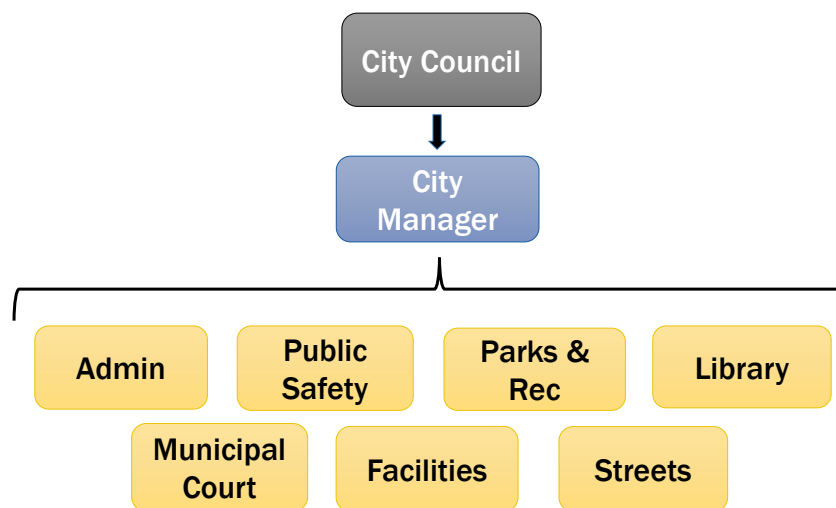
## Simple Organizational Unit



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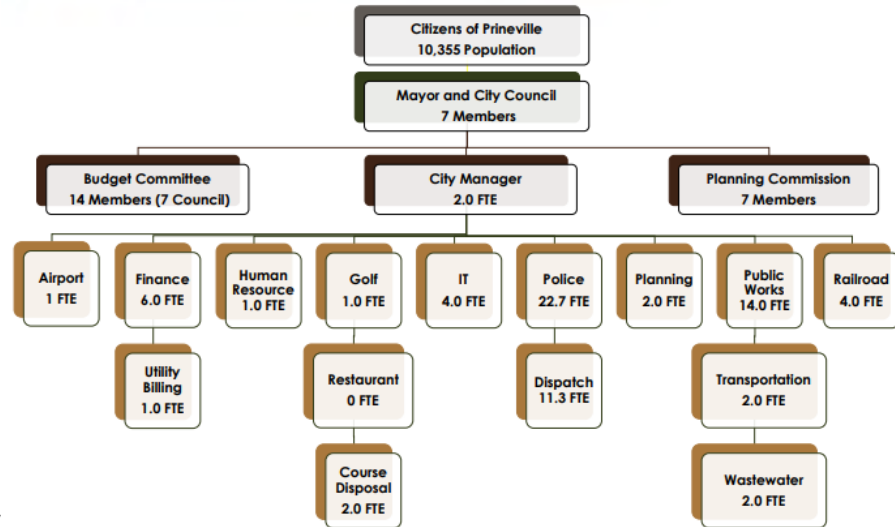
## Foulweather's Organizational Chart



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## Organizational Unit example

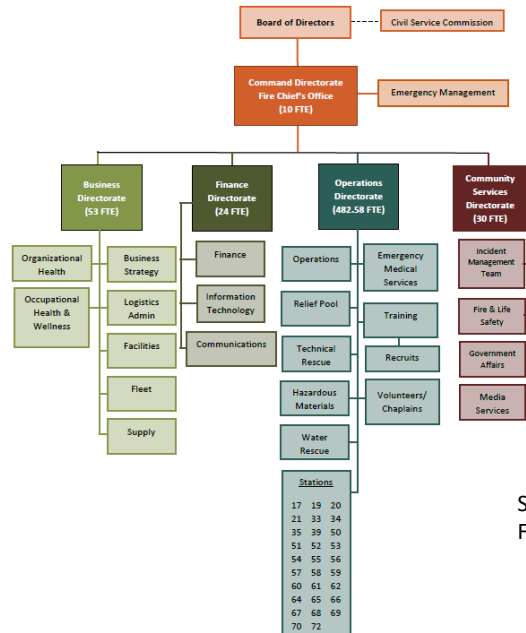


City of Prineville  
Organizational Chart  
Adopted Biennial Budget July  
1, 2021-June 30, 2023

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## Organizational Unit Example

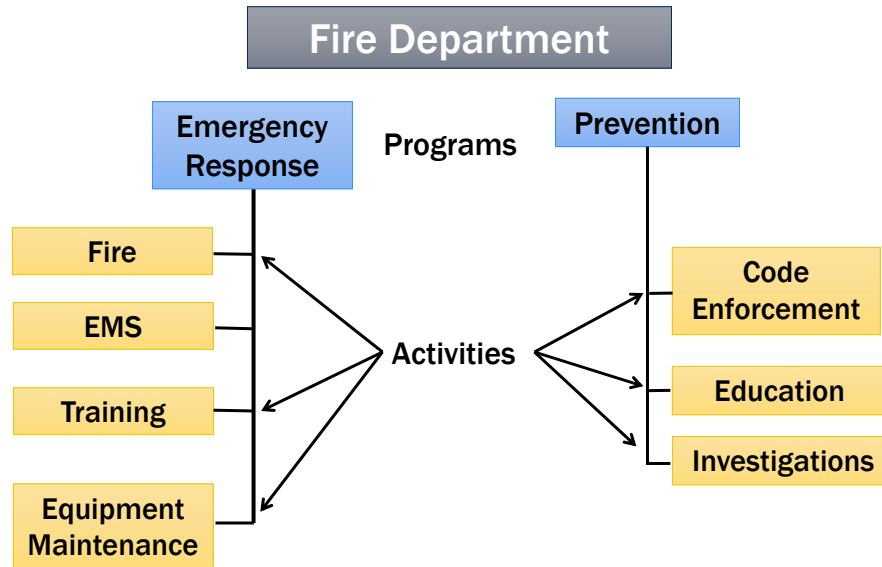


Source: TVF&R  
FY 22-23 Budget

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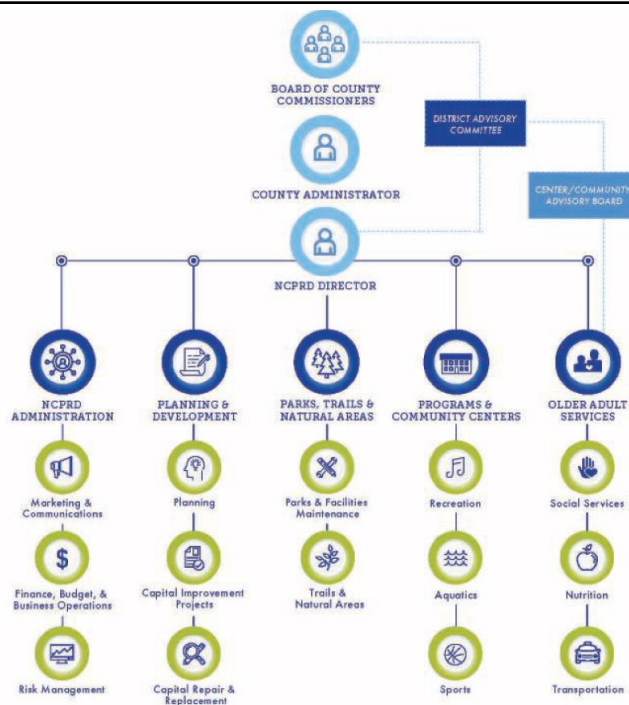
## Program Example



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## Program & Activity Example



Source: North Clackamas Parks & Rec 22-23 adopted budget

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## Resources vs. Requirements



### Resources -

Cash on hand and anticipated receipts

### Requirements -

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

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## Object Classifications (Allocated)

### Personnel Services

- Expenses related to employees
- Must include associated FTE

### Materials & Services

Consumables and service expenses:

- Contract services
- Supplies
- Other operating expenses

### Capital Outlay

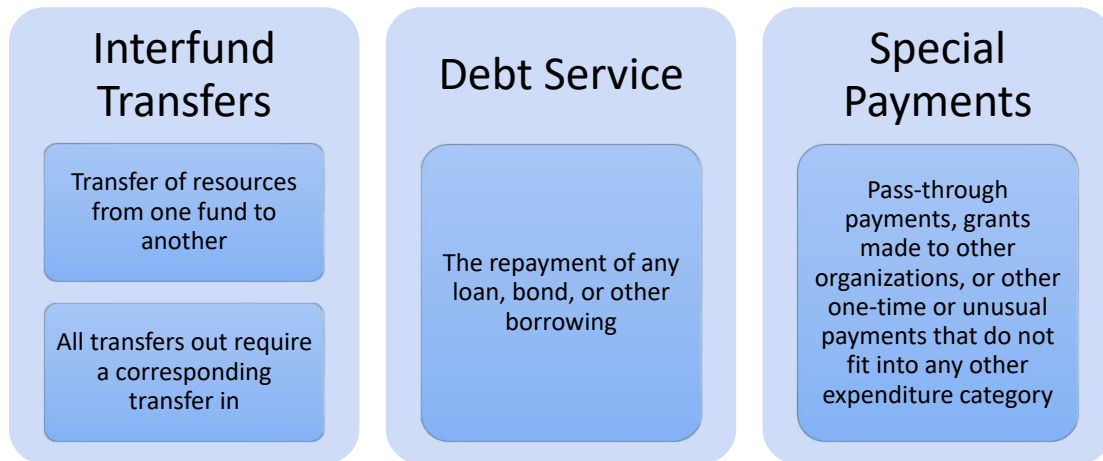
- Items with useful life of a year or more

**\*\*\*Always include line-item detail\*\*\***

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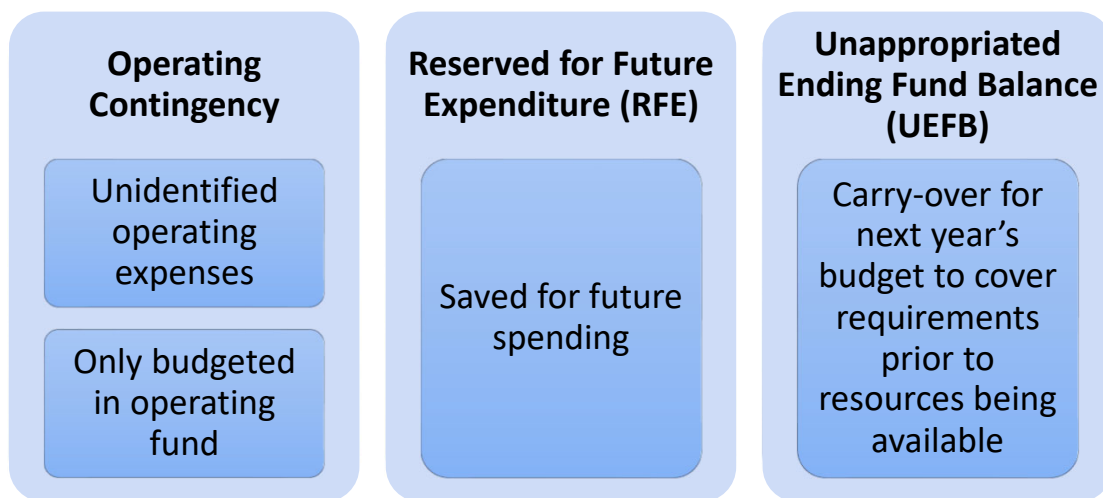
## Object Classifications (Not Allocated)



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## Object Classifications (Not Allocated)



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## Budget Requirements

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

ORS 294.388

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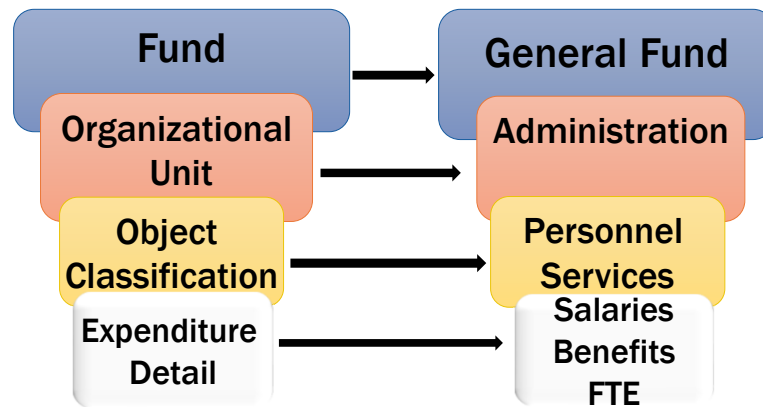
### Discussion: Proposed Budget

1. True or False: Debt service must always be budgeted in a debt service fund.
2. Which object classifications are defined as operational expenditures?



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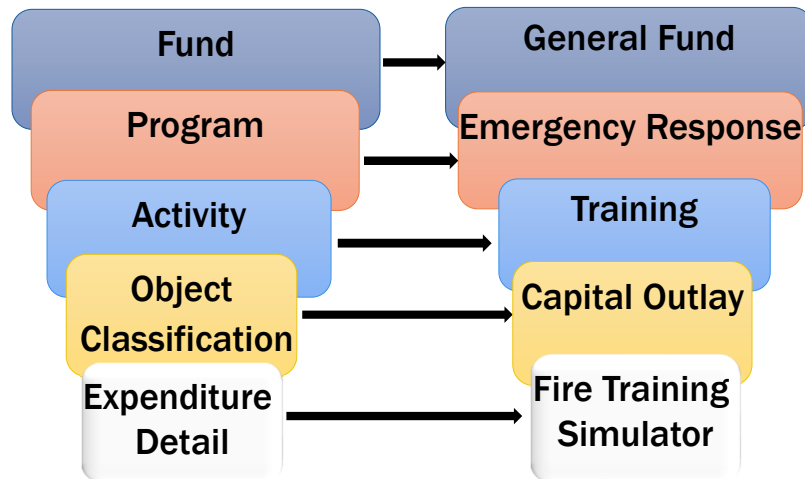
## Budget Organization – Organizational Units



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## Budget Organization – Programs

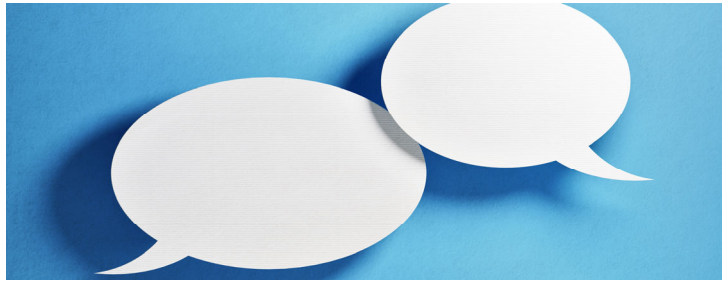


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## Discussion: Proposed Budget

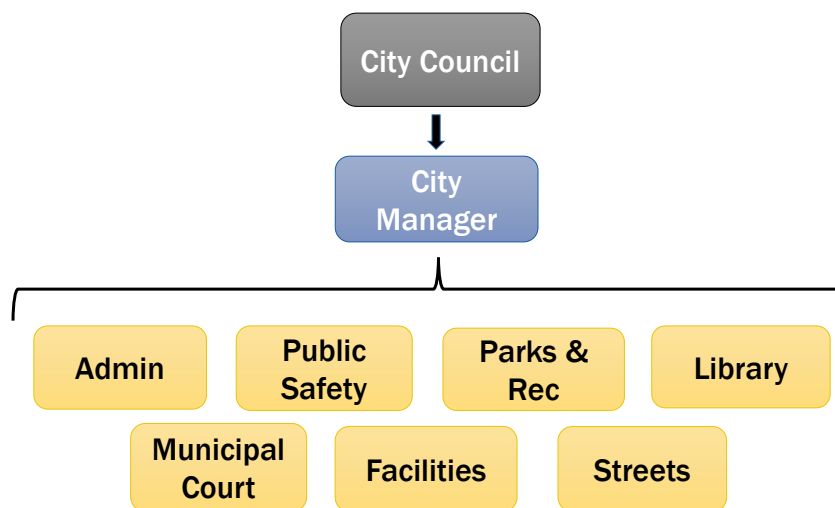
1. What's the difference between an organizational unit and a program?
2. True or False: If your budget has only one fund, you don't need to budget by organizational unit or program.
3. Which object classifications should never be allocated to an organizational unit?



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## Foulweather's Organizational Chart



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## Sample Budget Organization

### **General fund**

Admin  
Public Safety  
Parks & Rec  
Library  
Municipal Court  
Facilities

### **Debt Service Fund**

### **Arch Cape Streets Fund**

Street Department

### **Lookout Library Special Revenue Fund**

Library

### **Heceta Head Lighthouse Reserve Fund**

Facilities

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## Review Sample Budget



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## Budget Detail: Statutory Minimum

Two prior year actual information  
(Use actual / audited #'s)

Budgeted amount for current fiscal period

Proposed amount for next year

Historical data			Requirements for (Name of program or organizational unit)	Budget for next year 20__		
Actual Second preceding year 20__	First preceding year 20__	Adopted budget this year year 20__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1			1			1
2			2			2
3			3			3
4			4			4
5			5			5
6			6			6

Line item descriptions

Once BC approves, complete "Approved" column

Once Governing Body adopts, complete "Adopted" column

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## Discussion: Proposed Budget



1. What information do you have to include in your budget if you estimate expenditures for Personnel Services?
2. **True or False:** "Non-Departmental" is an appropriate name for an organizational unit within the General Fund.

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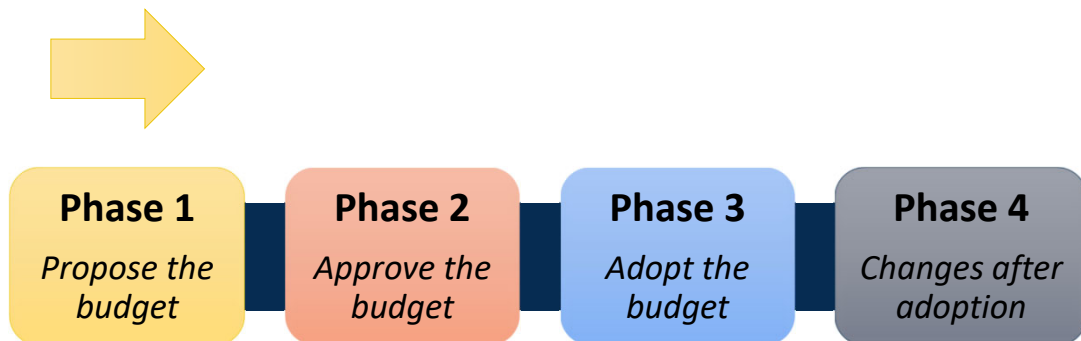
## Phase 2 Budget Committee Approves the Budget



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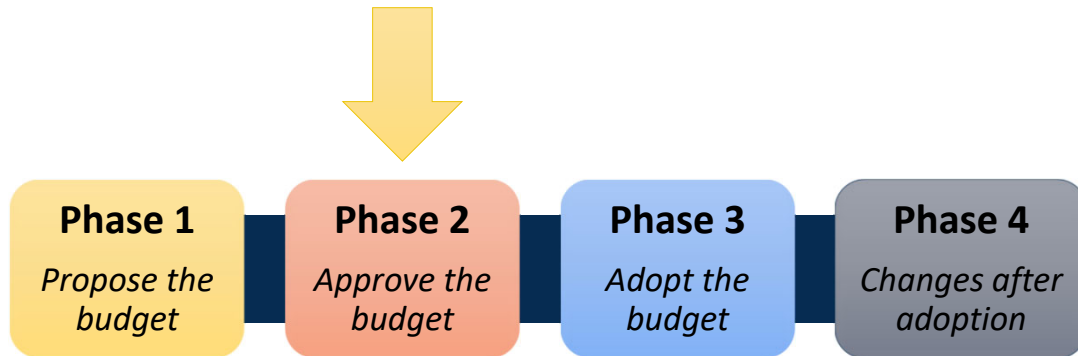
## The Budget Process



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## The Budget Process



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## Who's on the Budget Committee

**The Governing Body**  
+  
**an Equal Number of Appointed Electors**

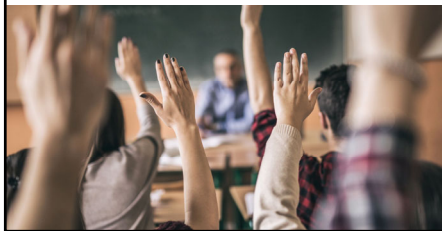
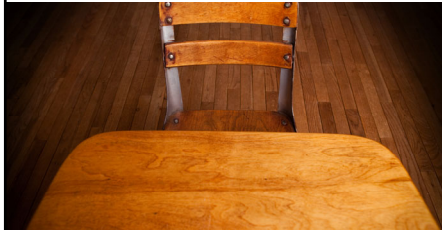
### Appointed Members

- "Electors" are registered voters in the district
- Cannot be officers, agents or employees
- Appointed for staggered 3-year terms
- All members have the same authority
- If you can't fill all appointed positions, committee can be fewer

ORS 294.414

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## Who's on the Budget Committee

### School Districts and 2021 SB 732

- Creates Educational Equity Advisory Committees
- Requires school districts to include at least one member of the educational equity advisory committee of the school district on the budget committee.
- Took effect July 1, 2022 (first year's budget process) and after an elector vacancy occurs on the committee

ORS 328.542 (2)

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## Notice of Budget Committee Meeting

- Publish notice of the first meeting at which the budget and the budget message are presented, and public comments and questions are heard.
- If public comments are not heard at the first meeting, give notice of both meetings.
- In Washington County, also submit summary of proposed budget for publication on the county website (contact the Finance Department).

ORS 294.426



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## Publication Methods

- Printing twice in a newspaper of general circulation:  
*5 - 30 days before meeting*
- Posting notice on your website:  
*At least 10 days before meeting, AND  
Printing once in a newspaper 5 – 30  
days before meeting*
- Mailing by U.S. Postal Service first class:  
*To each street address, PO Box and RRN  
in district at least 10 days before Meeting*
- Hand delivery  
*To each street address in district at least  
10 days before meeting*

ORS 294.426



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## Public Comment at First Meeting

<b>A</b>	Use this notice if public comment will be taken at this meeting.
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**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the City of Foulweather, Storm County, State of Oregon  
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at Foulweather City Hall  
(Location)

511 Waterspout Way, Foulweather The meeting will take place on May 5, 2023 at 6:30 ☐ am  
(Address) (Date) (Time) ☒ pm

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 1, 2023 at 511 Waterspout Way, Foulweather  
(Date) (Location)

☒ am ☐ am  
 between the hours of 8:30 AM ☐ pm and 5:00 ☒ pm  
 (Time) (Time)

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## Public Comment at Later Meeting

**B** Use this notice if public comment will be taken at a later meeting.

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the City of Foulweather, Storm County, State of Oregon,  
(District Name) (County)

on the budget for the fiscal year July 1, 2023\_ to June 30, 2024\_, will be held at Foulweather City Hall,  
(Location)

511 Waterspout Way, Foulweather. The meeting will take place on May 5, 2023 at 6:30  
(Address) (Date) (Time) ☐ am ☒ pm

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:  
☐ am

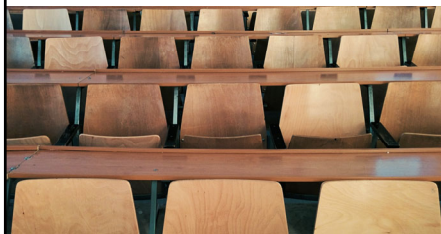
Date: May 12, 2023 Time: 6:00 ☒ pm Location: 511 Waterspout Way, Foulweather

A copy of the budget document may be inspected or obtained on or after May 1, 2023 at 511 Waterspout Way, Foulweather.  
(Date) (Location)

X am ☐ am  
 between the hours of 8:30 AM ☐ pm and 5:00 ☒ pm  
(Time) (Time)

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## Budget Committee's Meeting Process

- All meetings are subject to Public Meetings Law
- Presiding officer must be elected at first meeting
- Quorum is required to conduct business
- Majority of committee is required to take action
- Committee may request and receive additional information from district officials

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## Quorum

### Budget Committee of 10



Full Budget committee

Quorum = 6



8 Filled – 2 Vacancies

Quorum = 5



7 Filled – 3 Vacancies

Quorum = 4

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## Majority

### 5 Governing Body

### 5 Electors



Majority = 6



Vacancies on the governing body are not removed from total.

Majority = 6



Elector vacancies are removed from total.

Majority = 4

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## What the Budget Committee Does

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

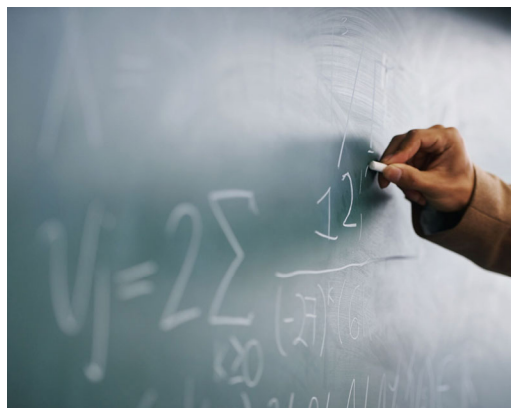
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### 1: Receives the Budget Document

- Budget is a public document when released to the committee
- Available to the public at the same time as the committee
- Public has right to inspect
- Must provide means for public to copy (can also charge for copies)



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## 2: The Budget Message

- Prepared by or under direction of executive officer
- Explains budget document
- Describes financial policies
- Explains any changes since last year
- Must be in writing
- Anyone can deliver it

ORS 294.403



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## 3: Hear Public Comment

- On the date and time in the published notice
- Any person may ask questions about and comment on the budget ORS 294.426(4)(c)
- Can establish time limits and other policies for public comment period
- Add additional meetings if desired

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## Town of Litchfield, NH – Mosquito Control District



<https://www.youtube.com/watch?v=RTXUIVmJQmQ>

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## 4: Discuss and Revise the Budget

- Discuss and (if a majority feels necessary) revise the proposed budget.
- May reduce or increase the estimate of resources and requirements.
- May approve budget at first meeting or it may take several meetings.

[May provide same notice as a regular meeting of governing body for additional meetings following the meeting at which budget message is read and public comment is heard](#)



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## 5: Approve the Budget

### Sample Motion to Approve Budget:

"I move that the budget committee of the City of Foulweather approve the budget for the 2023-24 fiscal year in the amount of \$13,910,076."

*(motion and vote recorded in the minutes)*



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## 6: Approve Each Tax Levy

### Sample Motion to Approve Taxes:

"I move that the budget committee of the City of Foulweather approve property taxes for the 2023-24 fiscal year at the rate of \$4.4143 per \$1,000 of assessed value for the permanent rate tax levy, in the amount of \$0.1213 for the local option tax levy, and in the amount of \$496,315 for the general obligation bond levy."

*(motion and vote recorded in the minutes)*

The Budget Committee is now finished!!!



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## Budget Committee Question 1

The Foulweather City Council is supposed to have six members, but one position is vacant. There are supposed to be six appointed members of the budget committee, but the council can only find four people willing to serve.

*How many people must be at a budget committee meeting for there to be quorum?*

*How many votes are required to pass a motion?*



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## Budget Committee Question 2

The Foulweather City Council receives a resignation from one of the appointed budget committee members. The member has only served 2 years and 6 months of their 3-year term.

*What should the City Council do?*



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## Budget Committee Question 3

The City of Foulweather publishes a notice that their first budget committee meeting would be held on April 7 and that they would take public comment at that meeting. On April 7 three of the budget committee members can't make it to the meeting because of the flu. As a result, there isn't a quorum at the meeting.

*Can an alternate member fill in for an absent member?*



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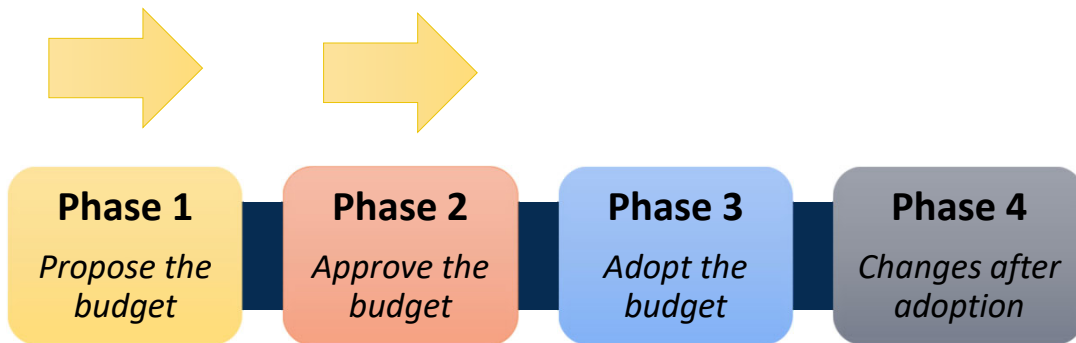
## Phase 3 Adopting the Budget



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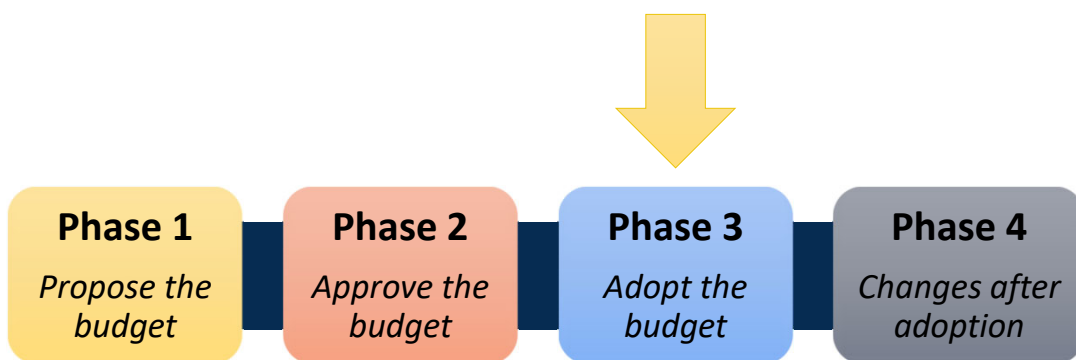
## The Budget Process



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## The Budget Process



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## Publish Budget Hearing Notice & Summary of Budget

- Print once in newspaper 5-30 days before hearing
- Mail or hand deliver to each street address, PO Box and RRN 5-30 days before hearing
  - There is no Internet option for this notice
  - If budget < \$100,000 and no newspaper published in the district, can post in 3 places for at least 20 days prior to hearing

*In Multnomah County, submit budget to Tax Supervising Conservation Commission, if subject to its jurisdiction.*

ORS 294.438



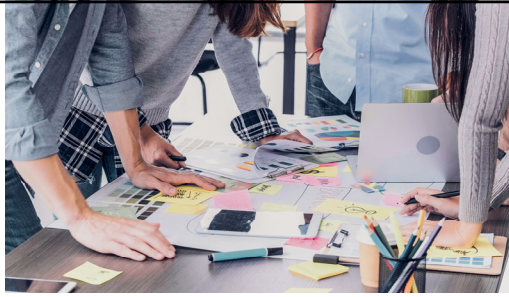
79

## LB-1 Form and Review Hearing Notice



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## Alternative Publication Format

- Optional Narrative Format
- Same information as on the LB-1 form
- Same timeline as with LB-1 form
- Can use narrative, charts, pictures, etc.

ORS 294.438

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## Correcting Publication Errors

- Publication is considered sufficient if the budget officer makes a "good faith" effort.
- If you know your notice will be late, re-schedule the hearing and publish timely.
- If you know your hearing won't be on the date published, publish another notice.



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## Correcting Publication Errors

- If these errors occur:
  - Typographical error
  - Math error
  - Error in calculating the tax
- Then at first meeting after the error is discovered, the budget officer must:
  - Advise the governing body in writing, and
  - Give testimony correcting the error

ORS 294.451

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## Governing Body Holds Budget Hearing

- Hold the hearing on the date published, or rescheduled and publish a revised notice
- Hearing is on the budget "as approved" by budget committee
- Any person may comment on the budget

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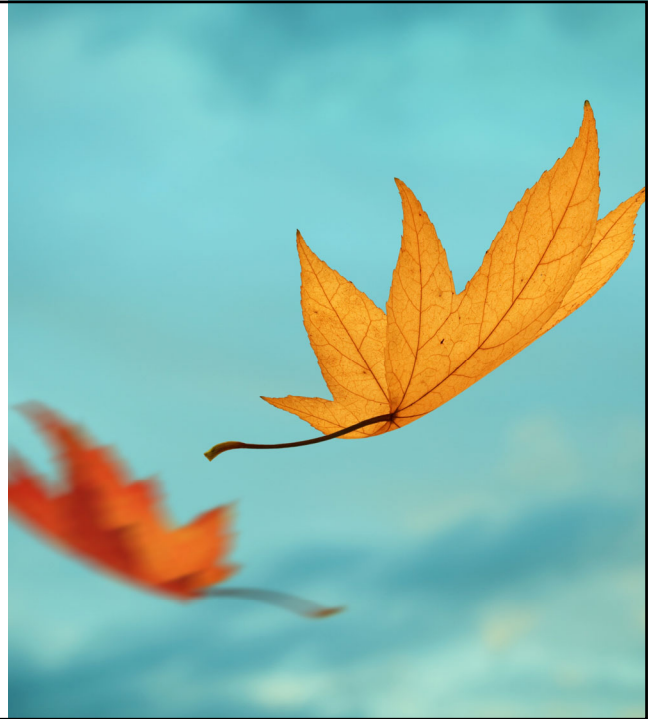
## Changes After Budget Hearing

After the hearing, the governing body 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 expenditures in any fund by 10% or more (or \$5,000 – whichever is greater)

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



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## Budget Requirements

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

ORS 294.388

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## Resolutions



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

1. Adopt the budget
2. Make Appropriations
3. Impose each tax levy
4. Categorize each tax by its Measure 5 category (Education or General Government)

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## 1: Resolution Adopting the Budget

- State the fiscal year or biennial budget period
- State the total \$ amount of budget resources  
*(Be sure to include all resources and all funds)*

Sample of Resolution Adopting the Budget:

*“BE IT RESOLVED that the Board of Directors of (district name) hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$XXXXXX. This budget is now on file at (address).”*

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## 2: Resolution Making Appropriations *Based on Organizational Units or Programs*

One amount for each Organizational Unit or Program.

*Include only Personnel Services, Materials & Services, and Capital Outlay*

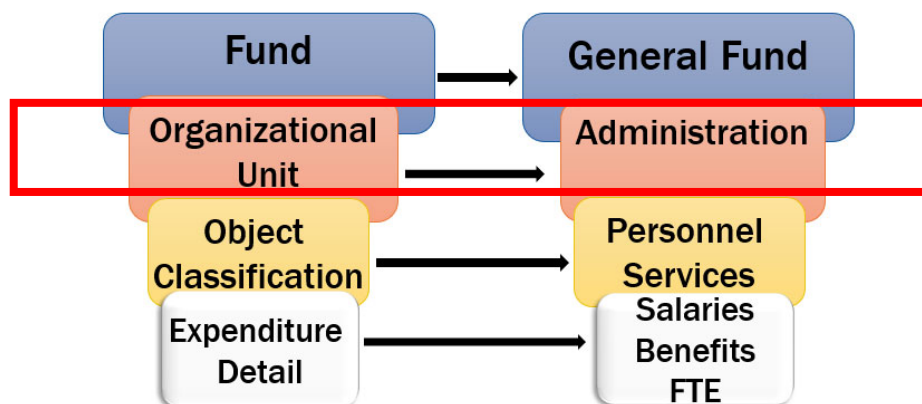
Separate amounts for any:

- Personnel Services, Materials & Services, or Capital Outlay not allocated to an organizational unit or program
- Debt Service
- Special Payments
- Transfers
- Operating Contingency

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## Budget Organization – Organizational Units

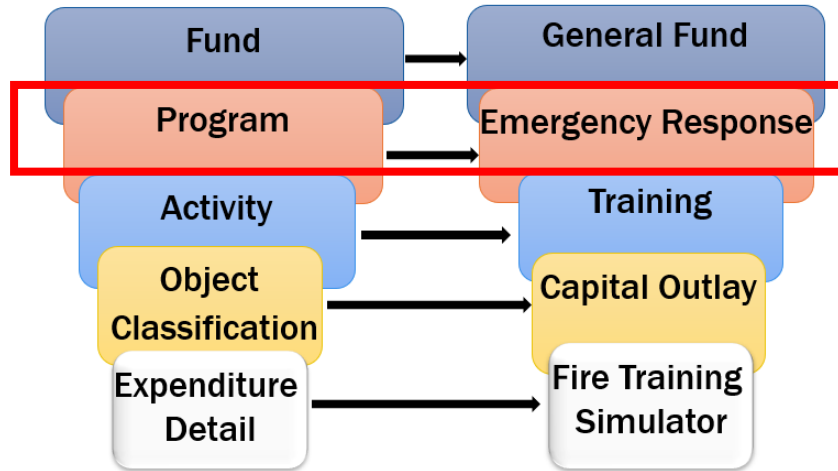


Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

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## Budget Organization – Programs

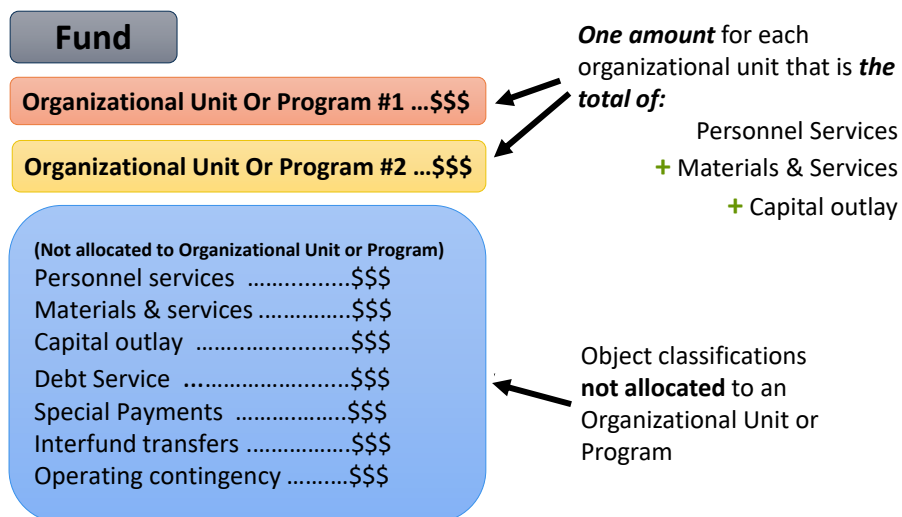


Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

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## Statutory Appropriations



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# Appropriating to Greater Detail

**Statutory Minimum  
Standard**

General Fund

Administration \$5,000

**Greater detail allowed  
by Admin Rule**

General Fund

**Administration**

Personnel Services	\$2,000
Materials & Services	\$2,000
Capital Outlay	\$1,000

OAR 150-294-0510

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# Organization of Appropriations

**General fund**

Admin  
Public Safety  
Parks & Rec  
Library  
Municipal Court  
Facilities  
Personnel Services  
Transfers  
Contingency

**GO Bond Debt Service Fund**

Debt Service

**Streets Fund**

Street Department

**Library Special Revenue Fund**

Library

**Facilities Reserve Fund**

Facilities

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## Appropriations Example

### General Fund

Administration	\$557,540
Public Safety	4,575,600
Parks and Rec	304,500
Library	424,650
Municipal Court	178,000
Facilities	334,000
<b>Personnel Services</b>	<b>150,000</b>
<b>Transfers</b>	<b>170,000</b>
<b>Contingency</b>	<b><u>75,000</u></b>
<b>Total</b>	<b>\$7,187,890</b>

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## Schools Appropriate by ODE Function

For each fund:

<b>1000</b>	Instruction
<b>2000</b>	Support Services
<b>3000</b>	Enterprise & Community Services
<b>4000</b>	Facilities Acquisition and Construction
<b>5000</b>	Other Uses
	5100 Debt Service
	5200 Transfers
<b>6000</b>	Contingency

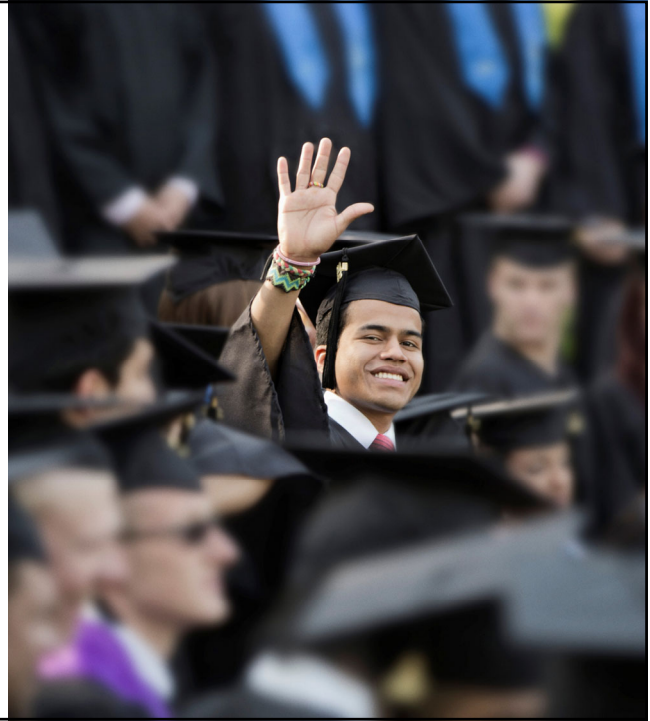
ORS 294.393

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## Community Colleges Appropriate

- by Higher Education Coordinating Commission (HECC) Function;
- by ODE Function; or
- by Organizational Unit



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## Appropriations

### **Appropriated**

- Personnel Services
- Materials & Services
- Capital Outlay
- Debt Service
- Special Payments
- Transfers Out
- Contingency

### **Never Appropriated**

- Reserved for Future Expenditure
- Unappropriated Ending Fund Balance (UEFB)

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## Common Appropriation Errors

- ✗ No organizational units or programs or only in general fund
- ✗ “Non-departmental” identified as a “department”
- ✗ Contingency appropriated in a non-operating fund
- ✗ Reserves for Future Expenditure and Unappropriated Ending Balances appear to be appropriated

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## Appropriation Question 1

*What's wrong with these appropriations?*

<b>GENERAL FUND</b>			
Administration/Finance	432,600		
Court	28,350		
Community Development	114,940		
Police	533,505		
Fire	742,200		
Non-Departmental:			
Transfers-Out	647,000		
Contingency	0		
Fund Total		2,498,200	
<b>STREET FUND</b>			
Personal Services	82,800		
Materials & Services	172,370		
Capital Outlay	3,500		
Transfers	33,500		
Contingency	0		
Fund Total		292,170	
<b>STREET CAPITAL IMPROVEMENT FUND</b>			
Capital Outlay	1,971,000		
Debt Service	130,100		
Fund Total		2,101,100	
<b>STREET RESERVE FUND</b>			
Capital Outlay	46,300		
Fund Total		46,300	

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## Appropriation Question 2

*What's wrong with these appropriations?*

GENERAL FUND - 001	
Administration	159,840
Finance	232,800
Planning/Land Use	175,580
Municipal Court	53,025
Police Department	702,900
Parks Department	66,375
Pool Department	90,410
Transfers	152,000
Operating Contingencies	233,750
<b>Total General Appropriations</b>	<b>1,866,680</b>

Tourism Fund - 005	
Material & Services	113,884
<b>Total Tourism Appropriations</b>	<b>113,884</b>

Street Fund - 011	
Personal Services	24,515
Materials & Services	95,450
Capital Outlay	10,000
Transfers	317,210
Operating Contingencies	120,000
<b>Total Street Appropriations</b>	<b>567,175</b>

Water Fund - 012	
Personal Services	518,425
Materials & Services	374,600
Capital Outlay	84,806
Transfers	507,169
Operating Contingencies	364,125
<b>Total Water Appropriations</b>	<b>1,849,125</b>

Sewer Fund - 013	
Personal Services	381,381
Materials & Services	315,700
Capital Outlay	4,000
Transfers	397,717
Operating Contingencies	274,699
<b>Total Sewer Appropriations</b>	<b>1,373,497</b>

Capital Improvement Fund - 017	
Facilities/ Special Projects	6,250,000
Park Projects	75,000
Transportation Projects	370,000
Water Projects	1,720,000
Sewer Projects	1,645,000
Stormwater Projects	100,000
Transfers	0
Operating Contingencies	820,728
<b>Total CIF Appropriations</b>	<b>10,980,728</b>

System Development Fund - 020	
Water SDCs	1,132,099
Sewer SDCs	1,464,866
Transportation SDCs	714,277
Parks SDCs	163,430
Stormwater SDCs	389,679
<b>Total SDC Appropriations</b>	<b>3,864,351</b>

GO Bond 2015 - Pool Project - 024	
Debt Service	64,406
Operating Contingencies	2,491
<b>Total GO Bond 2015 Appropriations</b>	<b>66,897</b>

Debt Service Fund - C26	
Debt Service	386,361
Operating Contingencies	163,854
<b>Total Debt Service Appropriations</b>	<b>550,215</b>

Vehicle Replacement Fund - 027	
Capital Outlay	77,000
Operating Contingencies	30,193
<b>Total VERF Appropriations</b>	<b>107,193</b>

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## Appropriation Question 3

*What's wrong with these appropriations?*

General Fund	
Personal Services.....	\$ 12,558
Materials & Services.....	\$ 41,570
Capital Outlay.....	\$ 37,500
Transfers.....	\$ -
Contingency.....	\$ 30,522
Total.....	\$ 122,150

Water O & M Fund	
Personal Services.....	\$ 16,046
Materials & Services.....	\$ 24,728
Capital Outlay.....	\$ 10,000
Transfers.....	\$ 10,000
Contingency.....	\$ 7,654
Total.....	\$ 68,428

Sewer O & M Fund	
Personal Services.....	\$ 16,046
Materials & Services.....	\$ 22,428
Capital Outlay.....	\$ 5,000
Transfers.....	\$ -
Contingency.....	\$ 1,066
Total.....	\$ 44,540

State Street Fund	
Personal Services.....	\$ 5,930
Materials & Services.....	\$ 8,184
Capital Outlay.....	\$ 5,000
Contingency.....	\$ 6,786
Total.....	\$ 25,900

County Road Fund	
Personal Services.....	\$ 13,488
Materials & Services.....	\$ 24,648
Capital Outlay.....	\$ 15,000
Contingency.....	\$ 71,979
Total.....	\$ 125,115

Transfer Station Fund	
Personal Services.....	\$ 12,674
Materials & Services.....	\$ 23,662
Capital Outlay.....	\$ -
Contingency.....	\$ 124
Total.....	\$ 36,460

Water Bond Debt	
Principal Requirements.....	\$ -
Interest Requirements.....	\$ -
Total Requirements.....	\$ -

Sewer Repair Bond Debt	
Principal Requirements.....	\$ 4,423
Interest Requirements.....	\$ 674
Total Requirements.....	\$ 5,097

<b>Total APPROPRIATIONS, All Funds.....</b>	<b>\$ 427,690</b>
<b>Total Unappropriated and Reserve, All Funds....</b>	<b>\$ 334,075</b>
<b>TOTAL ADOPTED BUDGET.....</b>	<b>\$ 761,765</b>

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## Appropriation Question 4

*What's wrong with  
these appropriations?*

<u>General Fund</u>		<u>Road Fund</u>	
Personnel Services	\$47,550	Personnel Services	\$15,450
Materials & Services	\$73,500	Materials & Services	\$27,100
Capital Outlay	\$16,000	Capital Outlay	\$110,000
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$80,110	Contingencies	\$9,950
<b>Total</b>	<b>\$217,160</b>	<b>Total</b>	<b>\$162,500</b>
<u>Water Fund</u>		<u>Transfer Station Fund</u>	
Personnel Services	\$23,500	Personnel Services	\$17,400
Materials & Services	\$19,300	Materials & Services	\$26,750
Capital Outlay	\$39,644	Capital Outlay	\$7,500
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$17,856	Contingencies	\$9,850
<b>Total</b>	<b>\$100,300</b>	<b>Total</b>	<b>\$61,500</b>
<u>Golf Fund</u>		<u>Sewer Fund</u>	
Personnel Services	\$1,100	Personnel Services	\$25,400
Materials & Services	\$12,800	Materials & Services	\$32,900
Capital Outlay	\$0	Capital Outlay	\$105,000
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$400	Contingencies	\$82,800
<b>Total</b>	<b>\$14,300</b>	<b>Total</b>	<b>\$246,100</b>

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## Appropriation Question 5

*What's wrong with  
these appropriations?*

<b>10 General</b>	<b>\$1,985,838</b>
Administration	351,609
City Services	346,131
Public Safety	463,000
Capital Outlay	20,000
Contingency	801,598
Reserves	3,500
<b>11 Parks</b>	<b>\$ 25,000</b>
Contingency	25,000
<b>20 Streets</b>	<b>\$ 308,089</b>
Street Operations	123,883
Capital Outlay	-0-
Grant	-0-
Transfer Out	16,519
Contingency	167,687

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## Discussion: Adopting and Appropriating

1. Can the resolution making appropriations include any of these appropriation categories: Miscellaneous, other, UEFB?
2. Which object classifications can be included in the appropriation amount for an organizational unit/program?
3. Which statutory appropriation categories must be appropriated separately from a program or organizational unit?
4. In what type of fund are you allowed to budget and appropriate for contingency?
5. Should the total adopted budget amount include the unappropriated amounts?



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## 3: Resolution Imposing the Tax

- Impose each tax levy separately.
- Impose permanent rate per \$1,000 or a dollar amount (not both).
- Impose local option levy as approved by voters.
- Impose bond levy as a dollar amount.

\*\*\*Cannot exceed rate/amount approved by Budget Committee unless you republish budget summary and hold another hearing\*\*\*

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## 4: Resolution Categorizing the Tax

Type of Tax	Subject to General Gov't Limit	Excluded from Limitation
Permanent rate limit	\$4.4143/\$1,000	
Local option levy	\$0.1213/\$1,000	
GO Bond levy		\$496,315

Categorize each tax (permanent rate limit, local option, G.O. bond levy) by its [Measure 5](#) category:

- Subject to "General Government" limit
- Subject to "Education" limit
- "Excluded from constitutional limits"

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## Common Categorizing Tax Errors



### Subject to General Government Limitation

*General Fund*                      \$4.01/\$1,000

The resolution categorizing the tax should be done by [tax levy](#), not by fund.



### Subject to General Government Limitation

Permanent Rate Tax              \$4.01/\$1,000

294.456(1)(a)

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# Categorizing Tax Questions

*What's wrong with  
resolutions  
categorizing the tax?*

	GENERAL GOVERNMENT LIMIT	EXCLUDED FROM LIMIT
GENERAL FUND NO. 11	\$7.9950/\$1,000	-0-

Categorizing the Tax

	General Government <u>Limitation</u>	Excluded from <u>Limitation</u>
General Fund	\$6.0860/\$1,000	
GO / FF&C Bonded Debt Fund		\$316,626

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## Go to Resolutions & LB-50 Example



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## Discussion: Imposing and Categorizing

1. Is it acceptable to impose both a tax rate and a total tax amount for the same levy?
2. Can a GO Bond levy be imposed as a rate?
3. What are the three options when categorizing taxes by constitutional limitation?
4. Should taxes be categorized by each fund? Or, by each levy imposed?



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## Documents Taxing Districts Submit

**By July 15, send the Assessor :**

- 2 copies of the tax certification form,
- 2 copies of the resolutions,
- 2 copies of ballot measure for any new tax.



OAR 150-294-0520

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## Documents Taxing Districts Submit

**By September 30, send the County Clerk :**

Copy of complete budget document, including:

- Budget Message,
- Budget detail sheets,
- Meeting notices or affidavits of publication,
- Resolutions adopting, appropriating, imposing, etc.,
- Tax certification, and
- Sample ballot for any new tax

OAR 150-294-0310

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## Documents Non-taxing Districts Submit

**By July 15, send to Department of Revenue one copy of the resolutions.**

**Keep on file a copy of complete budget document, including:**

- Budget Message,
- Budget detail sheets,
- Meeting notices or affidavits of publication,
- Resolutions adopting, appropriating, imposing, etc.

ORS 294.458(1)

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## Additional Requirements for Schools, ESD's & Community Colleges

### School Districts & ESDs:

- Hard copy of budget to Dept of Education by July 15
- Electronic copy to Dept of Education financial data collection by August 15

### Community Colleges:

- Copy of budget to Higher Education Coordinating Commission (HECC) by July 15

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## Adopting a Budget Question 1

The City of Foulweather has extra money in their budget that they don't need for anything. They just put it into "Contingency."

*Is that OK? If no, what should they do instead?*



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## Adopting a Budget Question 2

Foulweather received a late donation and has more money than anticipated for next year. As a result, the council wants to change the budget approved by the budget committee before the council adopts it.

*Can they do that?*

*If so, what do they have to do?*

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## Adopting a Budget Question 3

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There's only one person who knows how to complete the LB-50 and he's on a hunting trip until the first of August.

*What can the district do in this situation?*



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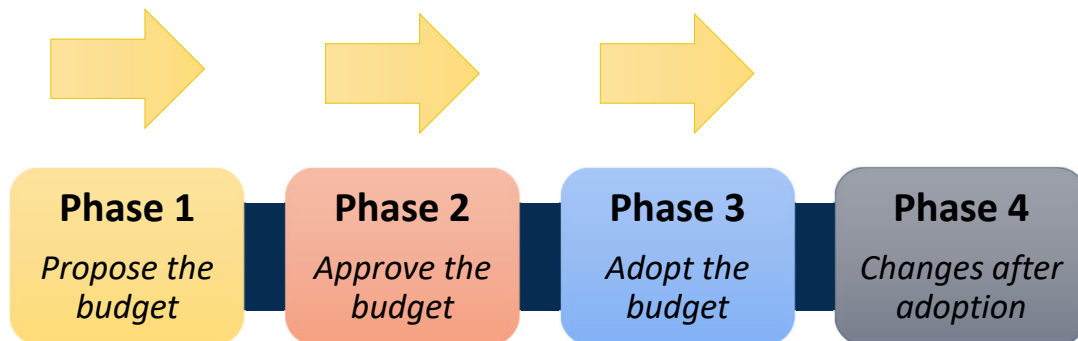
## Phase 4 Changes After Budget Adoption



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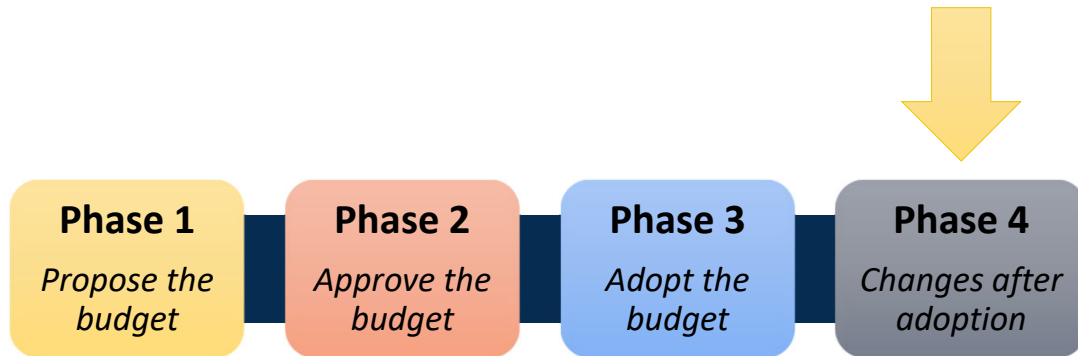
## The Budget Process



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## The Budget Process



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## Changes to Budget After Adoption



- A budget is a plan based on estimates.
- The budget provides the foundation for appropriations.
- Appropriations are authority to spend public money.

**-AND-**

- Appropriations are limitations on expenditures.

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## An Appropriation is a Limitation

**Do not overspend your appropriations!**

ORS 294.456(6):

*Except as provided in . . . 294.471, 294.473 . . . an expenditure . . . of public money may not be made for any purpose in an amount greater than the amount appropriated.*



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## Make Changes to Appropriations Before Overspending

- The change must be in place **before** an over-expenditure is made
- Adopting a resolution or supplemental budget after an over-expenditure does not correct the violation of Local Budget Law

*ORS 294.471(3)(c): Additional expenditures contained in a supplemental budget ...may not be made unless the governing body of the municipal corporation enacts appropriation ordinances or resolutions authorizing the expenditures.*

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## Actions Possible after Adoption

Budget law provides several **LEGAL** ways to adjust your budget after adoption if your needs change, including:

- Appropriation transfer (*ORS 294.463*)
- Supplemental budget (*ORS 294.471 & 294.473*)
- Expenditures outside of budget law (*ORS 294.338*)
- Other fiscal tools:
  - Interfund loans (*ORS 294.468*)
  - Eliminate unnecessary fund (*ORS 294.353*)
  - Emergency authorizations (*ORS 294.481*)

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## Appropriation Transfers

- To move appropriations between existing categories within a fund or between two funds
- To transfer appropriations and resources from a fund to any other fund

**Resolution *must* state:**

- Need for the transfer
- Purpose of the expenditure
- Amount transferred

ORS 294.463(1)

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## Appropriation Transfer Example

Increase Police appropriations by transferring \$100,000 from Administration appropriations:

<u>General Fund</u>	<u>Existing</u>	<u>Change</u>	<u>Adjusted</u>
<b>Administration</b>	\$400,000	\$(100,000)	\$300,000
<b>Police</b>	\$1,900,000	\$100,000	\$2,000,000
Library	\$400,000	\$0	\$400,000
Transfer Out	\$50,000	\$0	\$50,000
Contingency	\$500,000	\$0	\$500,000
<b>Total Appropriations</b>	<b>\$3,250,000</b>	<b>\$0</b>	<b>\$3,250,000</b>

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## Transferring appropriations between funds

Transfer \$200,000 of appropriations from the General Fund to the Library Fund:

<b>General Fund</b>	<u>Existing</u>	<u>Change</u>	<u>Adjusted</u>
Admin	\$2,000,000	\$(200,000)	\$1,800,000
Transfer Out*	\$0	\$200,000	\$200,000
<b>Library Fund</b>			
Resource: Transfer in	\$0	\$200,000	\$200,000
Appropriation Library	\$300,000	\$200,000	\$500,000

*\*A Transfer Out may be created when transferring between funds by resolution.*

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## Transfer Contingency

Transfer to another existing appropriation

- Transfer by resolution is limited to 15% of total fund appropriations.
- 15% limit is cumulative for the fiscal period.
- If more than 15% is transferred in a year, a supplemental budget is required for the excess.

ORS 294.463(2)



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## Moving contingency of less than 15% of Appropriations

Increase library appropriations by transferring \$50,000 out of contingency:

<u>General Fund</u>	<u>Existing</u>	<u>Change</u>	<u>Adjusted</u>
Administration	\$400,000	\$0	\$400,000
Police	\$1,750,000	\$0	\$1,750,000
<b>Library</b>	<b>\$400,000</b>	<b>\$50,000</b>	<b>\$450,000</b>
Transfer Out	\$50,000	\$0	\$50,000
<b>Contingency*</b>	<b>\$650,000</b>	<b>\$(50,000)</b>	<b>\$600,000</b>
<b>Total Appropriations</b>	<b>\$3,250,000</b>	<b>\$0</b>	<b>\$3,250,000</b>

*\*Contingency transfer as a % of adopted appropriations = 1.5%*

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## A Supplemental Budget

- Modifies the currently adopted budget
- Effective through the end of the fiscal year
- Used to:
  - Increase or decrease appropriations,
  - Create a new appropriation category, or
  - Create a new fund



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Can I do a supplemental budget?



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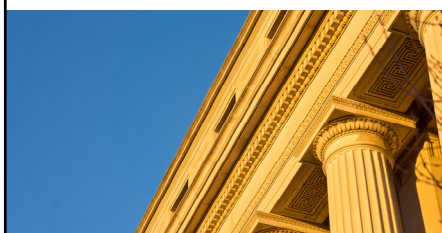
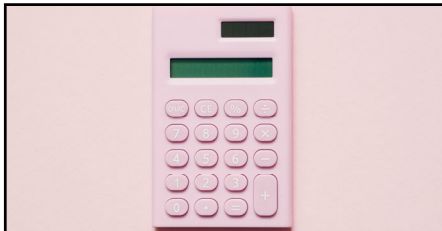


## Supplemental Budget Justification

- Occurrence or condition not known during the regular budget process
- Unforeseen pressing necessity requires prompt action
- Unanticipated money from federal, state or local government
- Request for services, to be paid for by others

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## Supplemental Budget Justification

- Destruction, involuntary conversion or sale requires immediate replacement
- More property taxes received than estimated
- Local Option approved in August election
- Add Debt Service when GO bonds are approved in May election

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## Supplemental Budget Process

### Two Processes:

- Change in expenditures in a fund is 10% or less
- Change in expenditures in a fund > 10%

### When determining expenditures, do not include:

- ✗ Transfers,
- ✗ Contingency,
- ✗ Reserves for future expenditure, or
- ✗ Unappropriated Ending Fund Balance

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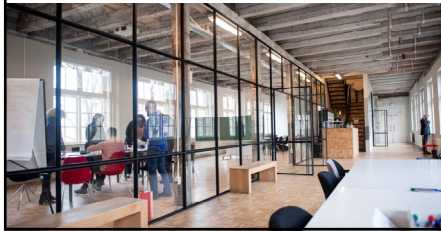
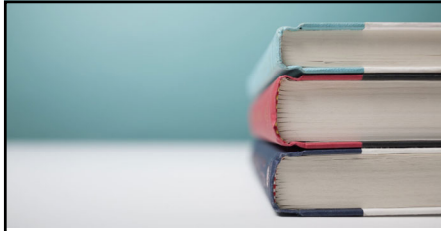
## Budget Requirements

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

ORS 294.388

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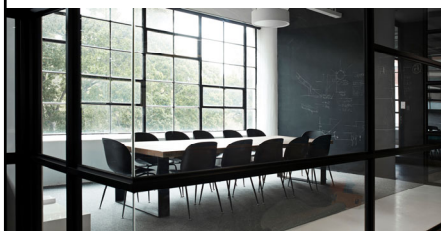
## Supplemental Budget Process

If change is 10% **or less**

- Adopt at a regular meeting (no hearing required)
- Publish notice of the regular meeting:
  - At least 5 days before the meeting
  - In newspaper, by first-class mail or by hand-delivery
  - Include a statement that a supplemental budget will be considered at the meeting
- Adopt by resolution
- Appropriate by resolution that states the need for, the purpose and the amount of the appropriation

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## Supplemental Budget Process

If change is **more** than 10%

- Public hearing is required
- Publish notice of the hearing:
  - At least 5 days before the hearing
  - In newspaper, by first-class mail or by hand-delivery
  - Summarize changes in each fund changing more than 10%
- After hearing, adopt by resolution
- Resolution must state the need for, the purpose and the amount of the appropriation

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Go to Supplemental Notice in sample budget



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## Hearing

Change is over 10%  
of fund  
expenditures\*

Publish notice and  
summary of  
changes

## No Hearing

Change is 10%  
or less of fund  
expenditures\*

Publish notice of  
meeting, indicating a  
supplemental budget  
will be considered

\*Expenditures do not include Transfers, Contingency, Reserved for Future Expenditure or UEFB

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## Appropriation Transfer or Supplemental Budget

Appropriation Transfer ORS 294.464	Supplemental Budget ORS 294.471 & 294.473
<ul style="list-style-type: none"> <li>Transfers appropriation authority from one existing category to another.</li> <li>No change to the overall appropriation expenditure authority.</li> <li>Contingency transfers of up to 15% of total fund appropriations</li> </ul>	<ul style="list-style-type: none"> <li>Creates a new appropriation category or fund.</li> <li>Changes overall appropriation authority (i.e. changes the overall footprint of the budget).</li> <li>Contingency transfers of over 15% of total fund appropriations</li> <li>May or may not require a hearing.</li> </ul>

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## Resources less than budgeted?

- Option 1: You may reduce appropriations:
  - It's optional
  - By supplemental budget:
    - At regular meeting if 10% or less
    - After public hearing if more than 10%
- Option 2: You could just spend less than appropriated

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## Exceptions to Local Budget Law

### Expenditure of specific purpose grants, gifts, etc.

- Appropriate by resolution or ordinance
- Unexpected carry-over from prior year may also be appropriated by resolution or ordinance

*General purpose grants require a supplemental budget.*

ORS 294.338(2)

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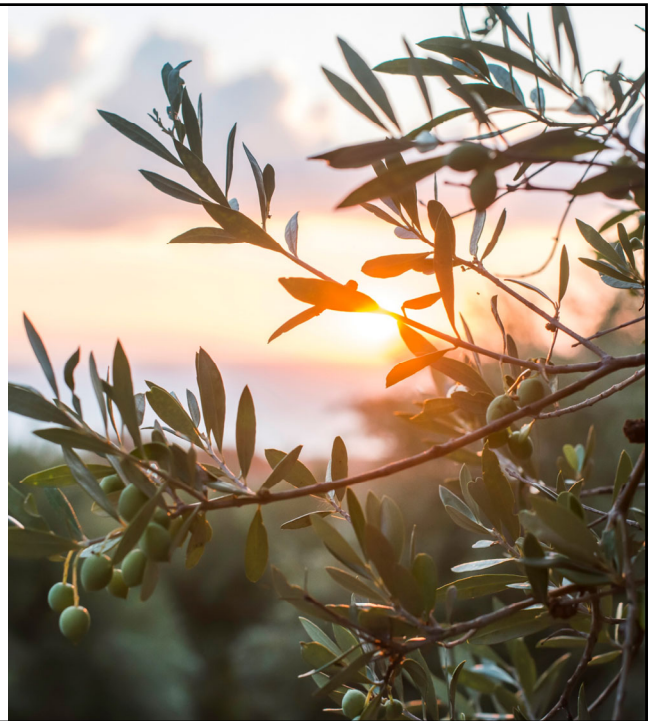


## Exceptions to Local Budget Law

### Unforeseen Occurrence

- If 'non-tax,' or self-insurance reserves as authorized in ORS 294.373 money is available
- Appropriate by resolution
- Resolution must declare the
  - Unforeseen occurrence or condition, or
  - Pressing necessity, or
  - That a request for services to be paid for by others, requires additional expenditures

ORS 294.338(3)



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## Exceptions to Local Budget Law

**Supplemental budget not required to expend proceeds or make debt service payments for:**

- Bond redemption expenditures
  - Expenditure of funds irrevocably placed in escrow for defeasing and paying bonds
  - Expenditure of assessments or other revenues to redeem bonds when received as a prepayment
  - Expenditure of debt service reserves to pay debt service, redeem, or fund an escrow/trust account to defease or pay the bonds

ORS 294.338(4) & (5)



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## Exceptions to Local Budget Law

**Supplemental budget not required to expend proceeds or make debt service payments for:**

- Revenue bonds sold in the current year
- G.O. bonds approved by voters in the year
- Refunding bonds issued in the year

ORS 294.338(4) & (5)



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## Other Exceptions to Local Budget Law

- Expenditure of assessments for local improvements *ORS 294.338(6)*
- Payment of deferred compensation *ORS 294.338(7)*
- Refunds when purchased items are returned (must appropriate by resolution) *ORS 294.338(9)*
- Newly formed municipal corporation *ORS 294.338(10)*

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## Interfund Loans

- Resolution must state:
  - Funds making & receiving the loan
  - Purpose of the loan
  - Principal loan amount
  - Repayment schedule (capital loan)
  - Interest to be charged (capital loan)
- Loans not allowed from some funds (*debt service fund, constitutionally dedicated moneys [like gas taxes]*)
- **Be sure there is appropriation authority**

ORS 294.468

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## Repaying Interfund Loans

- **Loan for Operations:**

- Pay back by end of this year or the next
- If paid back next year, must be budgeted

- **Capital Loan:**

- Pay back within 10 years
- Payments in future years must be budgeted



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## Eliminate Unnecessary Fund

- If a fund becomes unnecessary during fiscal year, a resolution must declare it unnecessary.
- Transfer balance to **General Fund** unless other provisions were made when fund was established.

ORS 294.353

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# Emergency Situation

To respond to involuntary conversion or destruction of property, civil disturbance, natural disaster or public calamity, governing body may:

- Receive grants or borrow money
- Appropriate from any available source, including unappropriated ending fund balance
- Appropriate by resolution or supplemental

*For public safety or health, executive officer may authorize expenditure if not practical to convene meeting*



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# Scenario 1

The budget adopted by the Foulweather City Council included expenditures for three new fire rescue boats as public safety equipment. However, the board only appropriated the expenditure for two rescue boats and forgot the third.

*What options does the district have to purchase the third rescue boat as the winter storm season typically requires at least three rescue boats being available to respond to emergency calls?*



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## Scenario 2

Timmy Tidalwave won the lottery and has given the city of Foulweather a large cash donation that the city can use for whatever is needed most, excluding spending on jet skis for the town's summer celebration.

*What options does the city have to legally spend this money?*

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## Scenario 3

In an unfortunate turn of events, the residents of Foulweather are now painfully aware that sea monsters are real. They find themselves with several destroyed bridges. The city needs to repair the bridges ASAP. There will be insurance proceeds for part of the cost of the repairs, but to make up the difference the board will need to increase their appropriations in the General Fund. The expenditure wasn't anticipated or budgeted for.

*What actions will the city need to take to pay for the repairs?*



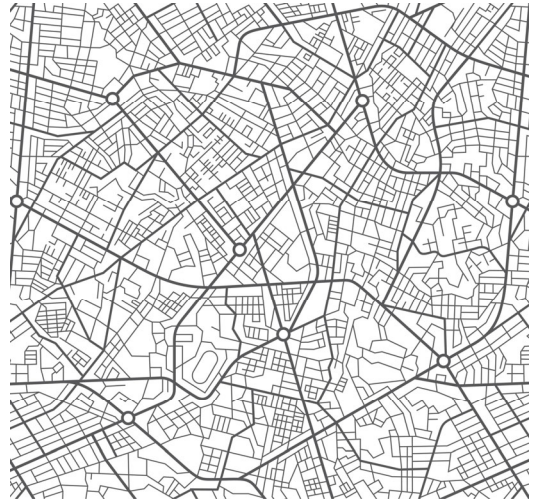
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## Boundary Changes

- The Cadastral Information Systems Unit (CISU) web page about how to comply with ORS 308.225 when making changes to your boundaries has been updated.
- For assistance in how to comply with the statute, please review the information at:

[https://www.oregon.gov/DOR/forms/FormsPubs/boundary-change\\_504-405.pdf](https://www.oregon.gov/DOR/forms/FormsPubs/boundary-change_504-405.pdf)



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## Property Tax Resources

- Oregon Revised Statutes (ORS 294.305 to 294.565)
- Oregon Administrative Rules (OAR 150-294-0300 to 150-294-0550)
- Local Budget Law Manuals and Publications
  - Property Tax Research Reports
  - Tax Expenditure Report
- Property Tax Statistics Report
- Online Videos
- DOR Local Budget Law Training Videos
  - YouTube Deschutes Property Tax Fairy
  - Property Taxes: The Tax Fairy explains, what's in it for me?
  - Why Property Values Fluctuate?
  - YouTube Clackamas County RMV vs MAV in Oregon

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## Local Budget Law Resources

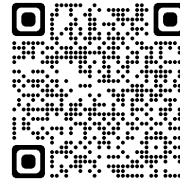
### Local Budget Forms and Manuals on Internet:

<http://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>

Subscribe to our email list for email notices of future training workshops and news on any changes to Local Budget Law. Sign up through this link:

<http://listsmart.osl.state.or.us/mailman/listinfo/localbudget>

Scan the QR code below to sign up for Local Budget Law announcements:



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## Questions?



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Your feedback is important to us

- Please scan the QR CODE to take our survey:
- Thank you for attending the Local Budget Law Training

