

2019 TSCC

Local Budget Law Training

**Handouts to Accompany
Power Point Presentation**

January 22 and 31, 2019



Tax Supervising & Conservation Commission

Renumbered Administrative Rules

OLD	NEW	ISSUE
150-294.311	150-294-0300	Definition of Taxing Authority
150-294.311(6)	150-294-0310	Definition of Budget Document
150-294.311(31)	150-294-0320	Definition of Organizational Unit
150-294.338(2)	150-294-0330	Budgeting Grants, Gifts, Bequests, and Devises
150-294.346	150-294-0340	Establishing a Financial Reserve Fund
150-294.346-(A)	150-294-0350	"Reserved for Future Expenditure" Requirement
150-294.358	150-294-0360	Detail Sheets for Biennial Budgets
150-294.361(1)-(A)	150-294-0370	Resources Are Not Required to Be Budgeted
150-294.361(1)-(B)	150-294-0380	Negative Resources
150-294.361(2)	150-294-0390	Budget Resources
150-294.368(2)	150-294-0400	Estimating Tax Revenue for Biennial Budgets
150-294.388	150-294-0410	Proposed Expenditures-Required Presentation
150-294.388(1)-(A)	150-294-0420	Governmental Fund Definitions
150-294.388(7)	150-294-0430	General Operating Contingencies
150-294.398	150-294-0440	Unappropriated Ending Fund Balance
150-294.414	150-294-0450	Quorum Necessary to Hold Meeting
150-294.426(8)	150-294-0460	Charging for Budget Document Copies
150-294.438	150-294-0470	Reporting Historical Data for Published Budget Summaries
150-294.453(1)	150-294-0480	Quorum Necessary to Hold Meeting
150-294.456(1)-(A)	150-294-0490	Property Taxes Certified
150-294.456(1)-(C)	150-294-0500	Publishing of Amended Budget Document
150-294.456(3)	150-294-0510	Manner of Appropriations
150-294.458(3)-(A)	150-294-0520	Docs to File When Certification Cannot Be Done By July 15
150-294.458(3)-(B)	150-294-0530	Budget Certification Document to Be Submitted
150-294.463(3)	150-294-0540	Transfers of Appropriations
150-294.471	150-294-0550	Supplemental Budget Procedures

Acme Water District 2017-2018 Budget Calendar	Date	Notes
Community notification of need for budget members	Jan 1	
Board Appoints budget officer (ORS 294.331)	Jan 17	
Testimony & appointment of budget committee members	Jan 17	
Budget officer prepares budget		
Send TSCC copy of the budget calendar	Feb 13	(send draft to TSCC for review)
Board Adopts budget calendar	Feb 21	
Publish notice of budget committee meeting (ORS 294.426) in newspaper	March 3	5-30 days before mtg (include website on post)
Publish notice of budget committee meeting (ORS 294.426) on website	March 3	For at least 10 days before mtg
Proposed budget available (ORS 294.426)	March 21	During/After committee meeting
First Budget Committee Meeting (ORS 294.426)*	April 21	
Second Budget Committee Meeting (ORS 294.426)*	April 4	
Third Budget Committee Meeting: Cpmmittee Approves budget & levy*	April 18	
District files Approved Budget with TSCC	April 19	Deadline is May 15 or 30 days before bud hearing
Publish budget hearing notice (LB1)	June 2	5 to 30 days before hearing
Budget hearing held (ORS 294.453)	June 20	Must be 30 days after filing w/TSCC
Board Adopts Budget, and levies and categorizee taxes (ORS 294.456)		
District files adopted budget & response to certification letter with TSCC	June 21	
District informs assessor's office: Send LB-50 & copy of resolutions (ORS 294.458)	June 21	Deadline July 15th

* Provide opportunity for public testimony at at least one of the budget committee meetings

Funds Defined in OAR 150-294.0420	
Government Fund Definitions	
Special Revenue	To account for revenues legally restricted to specific purposes and the expenses from these revenues
Capital Projects	For the acquisition or construction of major capital facilities (other than those financed by Enterprise, Special Assessment, or Trust Funds).
Debt Service	To accumulate revenues for - and pay - debt service
Special Assessment	For the financing of public improvements or services deemed to benefit the properties against which the special assessments are levied
Enterprise	For functions operated like private business or functions for which the governing body wants to periodically determine "profit or loss"
Internal Service Funds	See ORS 294.343
General	To account for all financial resources except those required to be accounted for in another fund
Trust and Agency Funds	To account for assets held by a governmental unit in a trustee capacity or as an agent for other entities

Funds Defined in GAAFR		
Governmental Funds	Used to account for activities primarily supported by taxes, grants, and similar revenue sources	General Fund
		Special Revenue Funds
		Capital Projects Funds
		Debt Service Funds
		Permanent Funds
Proprietary Funds	Used to account for activities that receive significant support from fees and charges	Enterprise
		Internal Service
Fiduciary Funds	Used to account for resource that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs	Agency
		Investment Trust
		Pension and Other Benefits Trust
		Private Purpose Trust

294.388 Estimates and reconciliation of expenditures and other requirements; form and contents.

(1) Each municipal corporation shall prepare estimates of expenditures and other requirements for the ensuing year or budget period. The estimates must be reconciled so that the total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period.

(2) Estimates required under subsection (1) of this section must be prepared by organizational unit or by program. For purposes of preparing the estimates, “organizational unit” does not apply to hospitals, school districts or education service districts.

(3) Estimates prepared by organizational unit pursuant to subsection (2) of this section must be detailed under separate object classifications of personnel services, materials and services and capital outlay. Separate estimates must be made for operating expenses and general capital outlays that cannot reasonably be allocated to an organizational unit and for special payments, debt service and interfund revenue transfers.

(4) Estimates prepared by program pursuant to subsection (2) of this section must be arranged for each activity of a program. Estimates under each activity must be detailed under separate object classifications of personnel services, materials and services and capital outlay. Separate estimates must be made for operating expenses and general capital outlays that cannot reasonably be allocated to an activity within a program and for special payments, debt service and interfund revenue transfers.

(5) Estimates of expenditures for personnel services must include for each organizational unit or activity the total budgeted cost of all officers and employees and the number of related full-time equivalent positions. Upon request, a municipal corporation shall make available the current salary of each officer and employee, other than persons who receive an hourly wage or who are hired on a part-time basis. For the purpose of preparing a list of salaries, employees of like classification and salary range may be listed by the number of employees, the highest and lowest salaries and the total amount of all salaries, in each salary range.

(6) Debt service estimates must include separate amounts for principal and interest for each bond issue in each fund.

(7) The estimate for a fund may include an estimate for general operating contingencies.

Public Comment at First Meeting

64

A Use this notice if public comment will be taken at this meeting.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Riverdale City, Archie Comic, State of Oregon,
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at 12345 Warner Brothers Way, Riverdale City
(Location)

12345 Warner Brothers Way, Riverdale City. The meeting will take place on May 6, 2019 at 6:00 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, 2019 at 12345 Warner Brothers Way, Riverdale City
(Date) (Location)

12345 Warner Brothers Way, Riverdale City, between the hours of 8:00 am pm and 4:30 am pm
(Location) (Time) (Time)

150-504-073-1 (Rev 12-13)

Public Comment at Later Meeting

65

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 Riverdale City, Archie Comic, State of Oregon,
(District Name) (County)

on the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at 12345 Warner Brothers Way, Riverdale City
(Location)

12345 Warner Brothers Way, Riverdale City. The meeting will take place on May 6, 2019 at 6:00 am
(Address) (Date) (Time) 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, 2019 Time: 6:00 pm Location: 12345 Warner Brothers Way, Riverdale City

A copy of the budget document may be inspected or obtained on or after May 1, 2019 at 12345 Warner Brothers Way, Riverdale City
(Date) (Location)

12345 Warner Brothers Way, Riverdale City, between the hours of 8:00 am pm and 4:30 am pm
(Location) (Time) (Time)

150-504-073-1 (Rev 12-13)

Budget Committee Meeting Notice Requirements

Statutes provide two ways to publish the notice of budget committee meeting:
Newspaper Only or Newspaper and Web Site

ORS 294.426 Budget Committee Meeting Notice

(5)(a) If the notice required under subsection (3) of this section is published only by publication in a newspaper, the notice must be published at least two separate times, not more than 30 days before the meeting date and not less than five days before the meeting date.


Or:

(b) The notice may be published once in a newspaper, not more than 30 days before the meeting date and not less than five days before the meeting date, **and once on the municipal corporation's Internet website, in a prominent manner and maintained on the website for at least 10 days before the meeting date. The newspaper notice must contain the Internet website address at which the notice is posted.**

First Fiscal Year 2018-19 Budget Committee Meeting | EMSWCD <http://emswcd.org/workshops-and-events/upcoming-workshops/all-ev..>

First Fiscal Year 2018-19 Budget Committee Meeting

Date: Mon, Mar. 5
Time: 6:00 pm - 8:00 pm
Location: EMSWCD Office
Address: 5211 N Williams Ave, Portland, 97217



The East Multnomah Soil and Water Conservation District (EMSWCD), which serves all of Multnomah County East of the Willamette River, will hold the first meeting of the Fiscal Year 2018-19 Budget Committee on Mon. March 5th, 2018, at 6:00 pm at the District Office, 5211 N Williams Ave, Portland, OR, 97217.

The agenda will include hearing the budget message and receiving the draft budget for fiscal year July 1st, 2018 – June 30th, 2019. Procedures for receiving public testimony will be established. The public is welcome to attend this meeting, but no public comment will be taken at the time. A copy of the budget document and procedures for receiving public testimony may be obtained on or after March 5th at the District office between the hours of 9:00 am and 5:00 pm weekdays.

The **second meeting** of the EMSWCD Budget Committee will be held Mon, April 2, 2018 at 5:00 pm at the District Office, 5211 N Williams Avenue, Portland, OR, 97217. The agenda will include budget review and discussion. Public questions and comments will be taken at this meeting per procedures approved at the first meeting, and copies of the revised budget will be available.

Budget documents will also be available for both of these meetings on the District website on our [Budgets, Reports and Plans page](#).

The EMSWCD office is ADA accessible, served by bus lines #44, 72, 6. Meeting attendees requiring Americans with Disabilities Act accommodation should call (503) 222-7645 x 100 no later than 2/26/18 for the March 5th meeting, and no later than 3/26/18 for the April 2nd meeting.

of 2 2/14/2018, 5:58 PM

TSCC Budget Review Process

Preliminary		TSCC sends letter to District confirming hearing date and time. Letter includes language for District to use to notice the meeting.
	Day	Action
Week 1	1	Board Approves Budget. Staff sends approved budget to TSCC (Due date: no later than May 15 ORS 294.635)
	2	TSCC writing budget review and draft questions. Frequent interact with District staff for clarification District posts hearing notice.
	3	
	4	
	5	
	6	
	7	
Week 2	8	
	9	
	10	
	11	
	12	
	13	
Week 3	14	<p style="text-align: center;">TSCC Hearing:</p> <p style="text-align: center;">TSCC Commissioners ask District for a brief overview of budget TSCC Commissioners ask prepared questions of District TSCC and District discuss budget TSCC takes public comment</p> <p>At the close of the meeting, the Commissioners vote to certify the budget. Certification means that the Commission publicly acknowledges that District prepared budget following budget law-except for any stated objections. If the Commission has objections (or budget recommendations) the District must address them in the budget resolution.</p>
	15	
	16	
	17	
	18	
	19	
Recommendation		Districts submit Budget Resolutions to TSCC for review before submitting them for board approval.
By July 15		District must submit Adopted budget to TSCC

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil & Water Conservation District will be held on June 13, 2018, at 6:00 p.m. at 2701 NW Vaughn St., Suite 452, Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018, as approved by the West Multnomah SWCD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at our office between the hours of 9:00 a.m. and 5:00 p.m., or online at www.wmswod.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: M. Levis Telephone: 503-238-4775 Email: michele@wmswod.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	1,006,056	1,013,708	979,681
Federal, State and All Other Grants, Gifts, Allocations and Donations	294,818	997,057	360,929
All Other Resources Except Property Taxes	27,544	61,577	58,469
Property Taxes Estimated to be Received	1,458,879	1,525,171	1,595,660
Total Resources	2,787,297	3,597,513	2,994,079

Use the most recent amended budget for this column. Relabel it "Amended" or "Revised" to differentiate it from the initial adopted budget.

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	954,451	1,109,852	1,187,610
Materials and Services	780,177	1,421,731	798,777
Capital Outlay	22,696	196,000	134,500
Reserves (Special Reserve and General Operating Contingencies)	-	50,000	75,000
Unappropriated Ending Fund Balance	1,029,973	819,930	798,192
Total Requirements	2,787,297	3,597,513	2,994,079

Totals for each summary section must match.

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
District Programs	1,672,284	2,012,043	1,994,858
FTE	9.8	10.8	10.8
Sturgeon Lake Restoration Program	85,040	765,540	201,029
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,029,973	819,930	798,192
FTE	0.0	0.0	0.0
Total Requirements	2,787,297	3,597,513	2,994,079
Total FTE	9.8	10.8	10.8

Allocated Requirements by Org Unit or Program, not by Fund.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY 2018-19 will decrease \$603,434 primarily due to the winding down of the Sturgeon Lake (SL) restoration project, which had Grants and Contributions of \$765,520 this year and only \$147,625 budgeted for FY 2018-19. The resources in the General Fund will be essentially flat, with a budgeted increase in property taxes fully offset by a decrease in state and local grants and the beginning fund balance. Personnel Services requirements increased due to projected cost-of-living and merit pay adjustments, as well as higher health and retirement benefit costs. The Materials and Services requirements will decrease by \$622,954, and Capital Outlay by \$61,500, primarily due to SL related activity that will drop off due to project completion. Additionally, in the General Fund, certain grant funding existing in FY 2017-18 will not continue into FY 2018-19, resulting in a decrease in associated grant costs within Materials and Services.

"Not Allocated" includes Unappropriated Ending Fund Balance.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 7.5 cents per \$1,000)	\$ 0.0750	\$ 0.0750	\$ 0.0750

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
Total	None	None

RESOLUTION NO. _____

Resolution Adopting the Budget

Be it Resolved that the the City Council of the City of Acme hereby adopts the budget for the fiscal year 2017-18 in the total amount of \$677,100. The budget is on file at the City Offices at 2473 Evergreen Road, Acme, Oregon.

Resolution Making Appropriations

Be it Resolved that the amounts shown below are hereby appropriated for the fiscal year beginning on July 1, 2017, for the following purposes:

	Appropriations	Unappropriated	Total Budget
General Fund			
Administrative Services	134,300		
Public Safety	65,300		
Planning	25,400		
Capital Outlay Unallocated	3,500		
Contingency	5,100		
Transfer Out	98,000		
Total Fund Appropriations	331,600		
Unappropriated Ending Fund Balance		110,000	
Total Fund Requirements			441,600
Street Fund			
Streets and Parking	101,800		
Street Trees	1,200		
Contingency	8,300		
Transfer Out	5,500		
Total Fund Appropriations	116,800		
Unappropriated Ending Fund Balance		66,000	
Total Fund Requirements			182,800
Stormwater Fund			
Storm Sewer Maintenance	26,700		
Contingency	3,400		
Total Fund Appropriations	30,100		
Unappropriated Ending Fund Balance		22,600	
Total Fund Requirements			52,700
Totals	\$ 478,500	\$ 198,600	\$ 677,100

Resolution Imposing the Tax

Be it Resolved that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property in the district for the tax year 2017-18: At the rate of \$3.8249 per \$1,000 of assessed value for the permanent rate tax.

Resolution Categorizing the Tax

Be It Resolved that the taxes imposed are hereby categorized for the purposes of Article XI Section 11b as: Subject to the General Government Limitation, Permanent Rate Tax \$3.8248 /\$1,000

The above resolution statements were approved and declared adopted on June 22, 2017

Mayor Signature

Recorder Signature

RESOLUTION NO. _____

Resolution Adopting the Budget

Be it Resolved that the the Board of the Acme School District hereby adopts the budget for the fiscal year 2017-18 in the total amount of \$13,085,048. The budget is on file at the District Offices at 2473 Evergreen Road, Portland Oregon.

Resolution Making Appropriations

Be it Resoved that the amounts shown below are hereby appropriated for the fiscal year beginning on July 1, 2017, for the following purposes:

	Funds						Category Totals
	General	Spec Rev	Cap Projects	CET	Debt Service	PERS Bonds	
Instruction	\$5,039,835	\$1,078,237	\$ -	\$ -	\$ -	\$ -	\$ 6,118,072
Support Services	3,224,897	232,401	-	-	-	-	3,457,298
Enterprise & Comm Svces	38,432	11,000	-	-	-	-	49,432
Facilities Acq & Const	-	-	152,285	115,000	-	-	267,285
Transfers	34,905	-	-	-	-	-	34,905
Debt Service	-	-	-	-	1,817,963	376,053	2,194,016
Contingency	346,832	147,500	-	-	-	-	494,332
Ending Fund Balance	<u>400,632</u>	<u>-</u>	<u>60,124</u>	<u>8,952</u>	<u>-</u>	<u>-</u>	<u>469,708</u>
Fund Totals	\$9,085,533	\$1,469,138	\$ 212,409	\$ 123,952	\$1,817,963	\$ 376,053	\$ 13,085,048
					Total Appropriations	\$ 12,615,340	
					Total Unappropriated	469,708	
					Total Adopted Budget	\$ 13,085,048	

Resolution Imposing the Tax

Be it Resoved that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property in the district for the tax year 2017-18:
 At the rate of \$3.8249 per \$1,000 of assessed value for the permanent rate tax, and in the amount of \$1,880,763 for debt service on general onligation bonds.

Resolution Categorizing the Tax

Be It Resolved that the taxes imposed are hereby categorized for the purposes of Article XI Section 11b as:

Subject to the Education Limitation

Permanent Rate Tax \$3.8248 /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service\$1,880,763

The above resolution statements were approved and declared adopted on June 22, 2017

 Board Chair Signature

 Recorder Signature