

	10% Rule During Budget Adoption Expenditure Increases between Approved and Adopted	10% Rule After Budget Adoption Expenditure Increases Changing the Adopted Budget	15% Rule Transferring from Contingency After Adoption
Purpose	Increasing the overall estimated spending authority for a fund.	Increasing the overall estimated spending authority for a fund.	Reallocating already-appropriated contingency funds within a fund.
Calculation Base	"Expenditures" (excludes contingency, transfers, reserves, unappropriated ending fund balance).	"Expenditures" (excludes contingency, transfers, reserves, unappropriated ending fund balance).	"Total Appropriations" (includes contingency, from original adopted budget; excludes reserves, unappropriated ending fund balance).
Limit	\$5,000/\$10,000 or 10% of fund's expenditures (whichever is greater).	10% of fund's expenditures	15% of the fund's total appropriations; calculated cumulatively over the year
Result if Limit is Exceeded	Requires republication of Approved Budget summary notice and another public hearing (a revised adoption process).	Requires a supplemental budget with a hearing	Requires a supplemental budget.

Object Classifications Organized by Type

Requirements

Personnel Services

Materials & Services

Capital Outlay

Debt Service

Special Payments

Transfers Out

Contingency

Reserve for Future Expenditure

Ending Fund Balance

Appropriations

Personnel Services

Materials & Services

Capital Outlay

Debt Service

Special Payments

Transfers Out

Contingency

Reserve for Future Expenditure

Ending Fund Balance

Expenditures

Personnel Services

Materials & Services

Capital Outlay

Debt Service

Special Payments

~~Transfers Out~~

~~Contingency~~

~~Reserve for Future Expenditure~~

~~Ending Fund Balance~~

ORS References

- ORS 294.456 - 10% rule during budget adoption
- ORS 294.471- 10% change after budget adoption (supplemental budgets)
- ORS 294.463 - 15% rule for transferring contingency