



Multnomah County Local Budget Law Training

1:30 PM, February 3, 2022

Tax Supervising and Conservation Commission

Allegra Willhite, Executive Director

Tunie Betschart, Budget Analyst

Special Guests: Melanie Cutler, Department of Revenue

Tips for Today

Tips for participating today

- Today's meeting will be recorded
- Change your zoom display name to your first name and last name
- Stay on mute unless speaking
- Have a question? Go ahead and put in chat!
- Ideas on how we can make this training better? Share your feedback by responding to our short three question survey

Today's Agenda

1:30	Welcome	Everyone
1:35	Quick Review of Part I Training	Allegra
1:40	Approved Budget and the Budget Committee	Tunie
2:00	TSCC Review of Approved Budget	Allegra
2:15	Adopted Budget	Allegra
2:25	Post-Adoption Actions	Melanie (Dept of Rev)
2:40	12 Questions about Local Budget Law	Allegra/Melanie
3:00	Resources/Adjournment	Everyone

Review of TSCC LBL Part I

What is the TSCC?

- Created by the Legislature in 1919 to monitor Multnomah County local government budgets, taxes, and debt
- State agency with five commissioners appointed by the governor
- Role is primarily advisory and consultative
- Duties:
 - Review and certify member district budgets
 - Hold hearings on member budgets and tax measures
 - Advise districts on Oregon Local Budget Law
 - Prepare annual report documenting district budgets & debt
 - Provide information to the public
 - Investigate claims of budget law violations

ADVOCATE

We hold public hearings to engage with elected officials and advocate for the public interest in spending of taxpayer dollars.

TRAIN

We support and train local jurisdictions to adhere to local and state budget law.

INFORM

We publish an annual report that informs the public on local government budgets, indebtedness, and property taxes.

REVIEW

We analyze, review, and certify budgets to ensure adherence to state budget law.

Local Budget Law Key Reminders

- Budget law is built with transparency in mind
- Statutes and admin rules are your guide

[Oregon Revised Statutes 294.305-565](#)
[Oregon Administrative Rules 150-294-0300-0550](#)

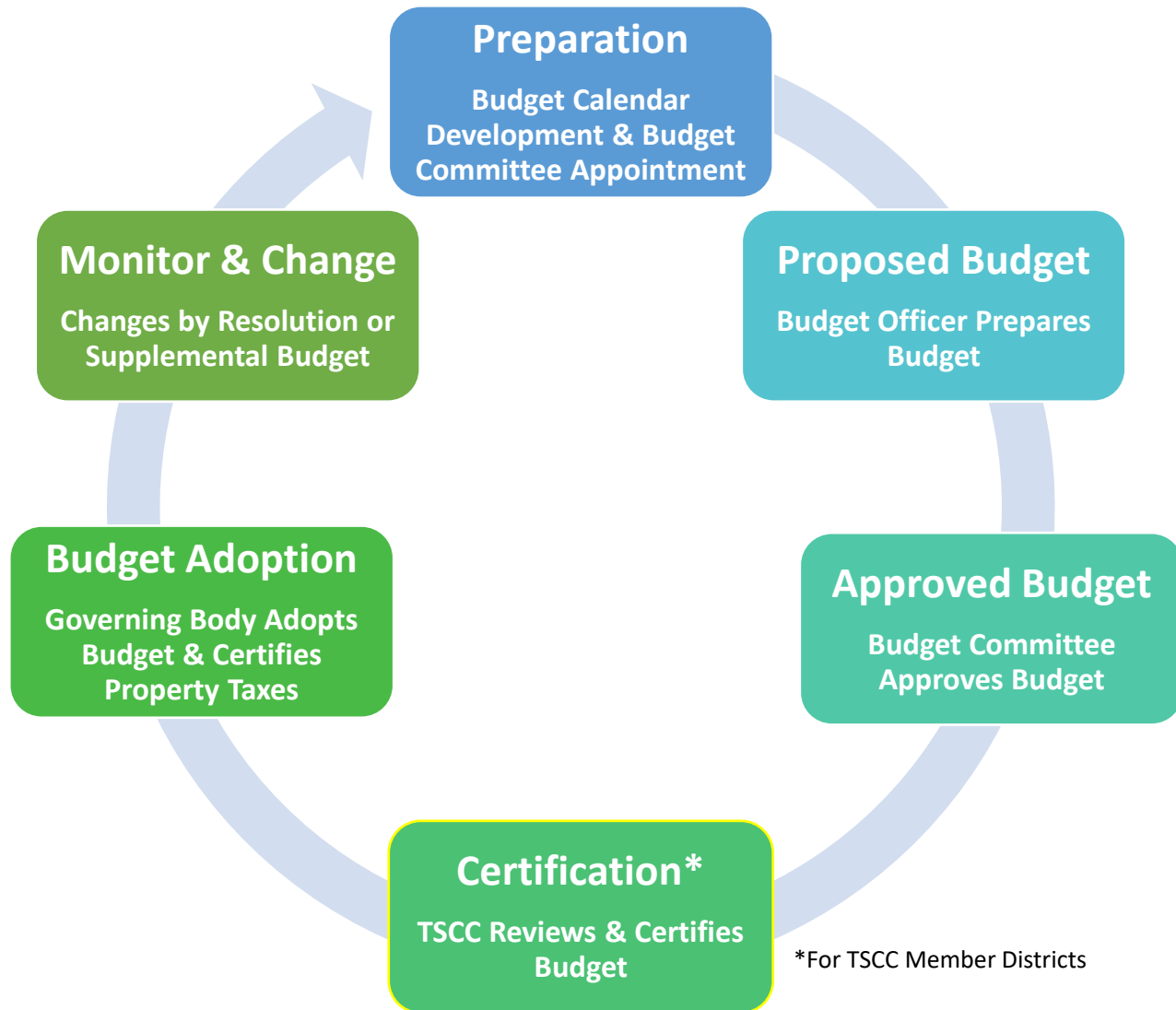
- Budgets must be organized by fund and balanced
- Budget is used to justify your appropriations

The Holy Grail of Budget Law Is the Appropriation

- Districts DO things
- Doing things costs money
- Districts can't spend public money without legal authority
- District gives itself legal authority to spend money through appropriations
- Appropriation is legal permission to spend
- Appropriation is also legal limit on spending
- After budget adoption, all that matters is appropriations

Source – DOR 2018 TSCC Appropriations Presentation

Budget Cycle

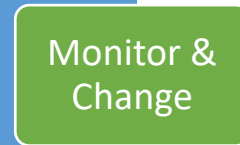
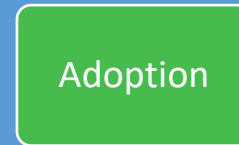
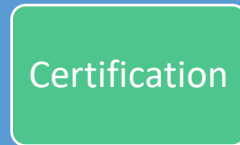
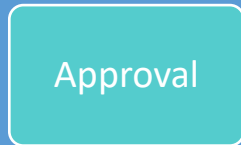


*For TSCC Member Districts

Who Creates A Budget?

The budget is:

- Prepared & **Proposed** by Staff
 - Modified & **Approved** by the Budget Committee
 - Modified & **Adopted** by the Governing Board



Proposed Budget

Proposed Budget Steps

1. Estimate Resources
2. Estimate Requirements
3. Balance the Budget
4. Write your Budget Message

Tips on releasing the Proposed Budget document

- May be provided to members of the Budget Committee prior to first meeting for informational purposes only, (i.e. *no deliberations*)
- When given to Budget Committee it becomes a public document and a copy must be filed in the office of the municipal corporation for public inspection
- Means of duplication must be available to public. (District may charge reasonable fee for photo copies).

Approved Budget & Budget Committee

Getting the Budget Approved: The Budget Committee

Only in Multnomah County:

Large Districts serving populations over 200,000

Governing Board is Budget Committee

Small Districts serving populations under 200,000

Citizen Budget Committee

Budget Committee Membership For Small District

- Governing body and equal number of appointed electors
- Serve three year terms (four year terms if biennial budget)
 - ❖ If unable to find a willing number of appointive members, those who are willing to serve act along with the governing body
- All have equal authority
- Serve without compensation



Budget Committee Membership For Large District

- Governing body acts as the budget committee, without appointed citizen members.
- Governing body may choose, by Resolution, to appoint citizen members to the budget committee.
- Governing body of a city with a population in excess of 400,000 serves as the budget committee for the city's urban renewal agency.



Notice of Budget Committee Meeting

Important step in the budget process:

- Seeks public input
- Informs the public of the budget committee meeting(s)

Notice must contain the following items:

- Purpose (receive budget message and budget document)
- Date(s)
- Time
- Location(s) of the budget committee meeting(s)
- Where the public can inspect the budget
- When questions and comments will be received from the public (can be either at first meeting or subsequent meeting).

Notice of Budget Committee Meeting (cont.)

Four Publication Methods

- 1) Printing twice in newspaper



- 2) Posting notice on the district's website in a “prominent manner”
AND
Printing once in the newspaper 5-30 Days before meeting



- 3) Mail to each address

- 4) Hand delivery to each street address



Notice of Budget Committee Meeting (cont.)

More than one meeting:

- ❖ all meeting dates/times/locations can be included in first notice
- ❖ or meetings subsequent to first meeting can be noticed the same as regular meetings

First notice must include the meeting date at which public comment and questions will be taken.

PUBLIC PARTICIPATION IS A VERY IMPORTANT PART OF THE BUDGET PROCESS.

Budget Committee Quorum Rules

The budget committee must have a quorum present in order to conduct a meeting or take action.

- ❖ Quorum is more than half the number of the membership
- ❖ Takes majority of membership, not just majority of those present, voting in the affirmative to approve any motion



Budget Committee Quorum

(Cont.)

Quorum

Budget Committee of 10



Full Budget committee

Quorum = 6



8 Filled – 2 Vacancies

Quorum = 5



7 Filled – 3 Vacancies

Quorum = 4



Budget Committee Quorum

Majority (Cont.)

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

*The previous 2 examples were taken from the Oregon Department Of Revenue's Power Point Presentation Basic Local Budget Law Approving the Budget 2021

Budget Committee Duties

The committee's primary objectives are to:

- ❖ Receive the budget document
- ❖ Receive the budget message
- ❖ Hear and consider public comment

“The Budget Committee may not deliberate on the budget document before the first meeting.” ORS 294.426(6)(a)



Budget Committee Duties

(cont.)

❖ Establish resources & expenditures for each fund

❖ Approve the budget

Here is an example of motion approving the budget:

- I move that the Sun City Budget Committee approve the 2022-23 fiscal year budget in the amount of \$32,965,081 as amended.”

❖ Specify the maximum ad valorem (property tax) rate or amount for each fund that receives property taxes.

Here is an example of motion setting the tax limits:

- I move that the Sun City budget committee approve the property tax for fiscal year 2022-23 at the rate of:
 - \$4.1523 per \$1,000 AV for the permanent rate tax levy
 - \$0.1800 per \$1,000 AV for the local option levy. and
 - \$345,698 for the general obligation bond levy



Budget Committee Duties – Budget Approval

- Committee Duties are complete once they approve budget.
- Budget staff will complete the Approved Budget column.

2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	Line Item	2022-23 Budget			
				FTE	Proposed	Approved	Adopted
\$	\$\$	\$\$\$	Personal Services	10	\$\$\$\$	\$\$\$\$	

The budget committee may meet from time to time at its discretion 294.428 (2)

Let's take a break



TSCC Review of Approved Budget

Getting to Budget Adoption

1. Prepare financial summary of Approved Budget ORS 294.438
2. Schedule and notice a budget hearing ORS 294.438
3. Hold public hearing to accept comments from the public
ORS 294.453
4. TSCC review and certification for member districts
ORS 294.645
5. Use a Budget Resolution to adopt the budget ORS 294.456

Why a TSCC Review?

1. TSCC is required by state law to review the Approved Budgets of member jurisdictions.
2. TSCC review is a good opportunity for a second look at your budget.
3. TSCC maintains all budget information by fund by district in its database system, which is used to create state law required Annual Report.

TSCC Review Requirements

Member Districts Send TSCC:

- Approved Budget Checklist (on TSCC website)
- Approved budget document
- Budget Message
- Budget Committee Meeting Notice
- Minutes and resolutions from the Budget Committee Meetings

What Does TSCC Review?

Some of the items we look for:

- ☐ Is each fund balanced in all four years?
- ☐ Do the actual expenses for prior years balance to the audit?
- ☐ Are the current and prior year property tax collections reasonable?
- ☐ Do the GO debt service payments balance to the debt service schedules?
- ☐ Is the GO debt service fund balance unnecessarily high?

TSCC Approved Budget Review

TSCC reviews the budget, and for members, provides a written review to Commissioners, along with any objections or recommendations it has with respect to the budget.

Recommendation

A notice that something in the budget/spending process was done incorrectly or could be improved.

Objection

Notice of something incorrect in the budget. Must be fixed prior to adoption.

TSCC Budget Review: Recommendations & Objections

Common Errors Generating Recommendations

Over-expenditures in prior years
Improper meeting notice

Common Errors Generating Objections

An excessive fund balance in GO Bond fund
Crediting of property tax revenue to an improper fund
Having a contingency in a non-operating fund

TSCC Certification Letter

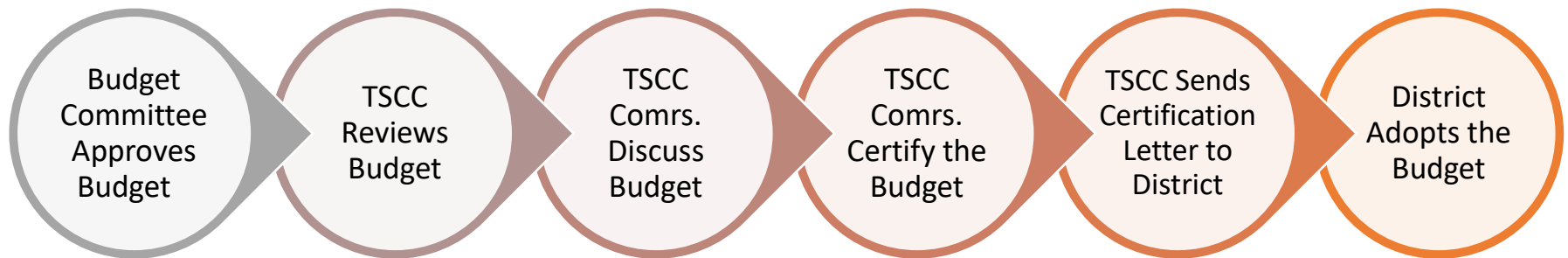
Following budget review and discussion with the Commissioners, TSCC will send member districts a letter certifying any recommendations and/or objections the commission has to budget or budget process.

This letter is acknowledged and discussed at the District's Adopted Budget Hearing.

If the certification letter contains recommendations or objections the district should submit a written response.

TSCC Process for Small Districts

(Serving population of less than 200,000)



Small TSCC Districts

Budget Hearing Notice & Process

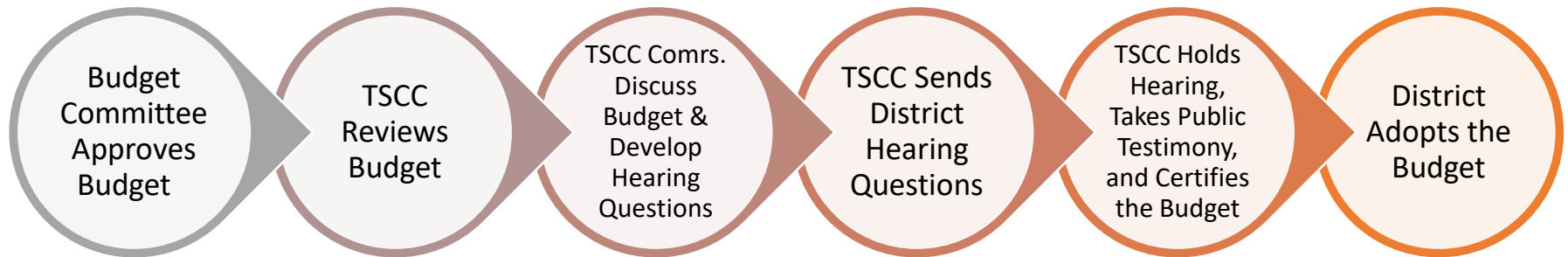
All small districts conduct their own hearings and use the state form for public notice:

- ❖ General Governments (Form LB – 1)
- ❖ Education Districts (Form ED – 1)
- ❖ Urban Renewal Agencies (Form UR – 1).

Any person may appear for or against any item in the approved budget document.

TSCC Process for Large Districts

(Serving population of 200,000 or more)



Large TSCC Districts

Budget Hearing Notice & Process

- District publishes a notice of the hearing with a streamlined, summary format. ORS 294.448(2)
- TSCC Commissioners conduct the public hearing
- Any person may appear for or against any item in the approved budget document

The TSCC Budget Hearing

The TSCC Commissioners seek information from the board and staff.

- How are the budget priorities manifested in the budget?
- How do staffing increases or decreases impact the budget?
- Are performance measures being met over time?
- What are the budget impacts of new legislation?
- How is the district gathering and using community feedback?

Hearings are public and must be noticed properly by the district. Community members can testify at these hearings.

Quorum Necessary to Hold Budget Hearing Meeting

150-294-0480

To hold a budget hearing there must be a quorum, or majority of the total governing board membership present. To take any action requires the affirmative vote of a majority of the total governing board. Majority is defined as one more than half unless otherwise specified by law.*

*Under the current State of Emergency (in effect until 6/30/22), a quorum count excludes any member unable to attend because of illness due to COVID-19.

Pop Quiz!

Which of the following is true:

- a) The Budget Committee is in charge of the approving the budget.
- b) The public must be given the opportunity to testify on both the proposed budget and the approved budget.
- c) TSCC conducts the budget hearing for large districts (serving populations of over 200,000).
- d) All of the above.



Adopted Budget

Who Creates A Budget?

The budget is:

- Prepared & **Proposed** by Staff
 - Modified & **Approved** by the Budget Committee
 - Modified & **Adopted** by the Governing Board

Role of Governing Body

Governing body to adopt budget, make appropriations

294.456

- (1)(b) The governing body may amend the budget estimates and property tax amount or rate in the budget document before or after adoption (but before new fiscal year starts)
- (1)(c)(A) The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 % of the estimated expenditures, whichever is greater.
- (1)(c)(C) The tax levy rate or amount approved by the budget committee cannot be increased.

Adopting the Budget: Budget Resolution

After the hearing and “consideration of matters discussed at the public hearing” (294.456(1)(a)), the governing body shall enact the budget resolution.

Districts under TSCC jurisdiction must review the TSCC Certification Letter and take action on objections or recommendations.

What does the Budget Resolution do?

- ❖ Adopts the Budget
- ❖ Makes Appropriations – the District’s Legal Authority to Expend Public Funds
- ❖ Declares and Categorizes Property Tax Rate or Amount



RESOLUTION 2020-06-16

CORBETT WATER DISTRICT

June 16, 2020

Example Budget Resolution

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Commissioners of Corbett Water District hereby adopts the budget for fiscal year 2020-2021 in the total amount of \$1,873,853 now on file in the Corbett Water District office located at 36120 E. Historic Columbia River Highway, Corbett, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2020 and for the purposes shown below are hereby appropriated:

GENERAL FUND

Water Utility	\$1,639,090
Debt Service	\$138,458
Operating Contingency	\$80,000

Total appropriations \$1,857,548

UNAPPROPRIATED ENDING FUND BALANCE

\$16,305

TOTAL BUDGET

\$1,873,853

IMPOSING THE TAX


BE IT RESOLVED that the Board of Commissioners of the Corbett Water District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.5781 per \$1,000 of assessed value; and that these taxes are hereby imposed and categorized for tax year 2020-2021 upon the assessed value of all taxable property within the district.

CATEGORIZING THE TAX

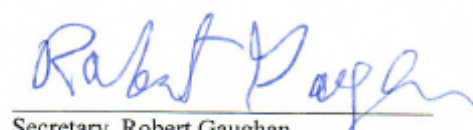
Subject to General Government Limitation	Excluded from Limitation
Permanent Rate Levy \$0.5781 per \$1,000	\$0.0000 per \$1,000

The above resolution statements were approved and declared adopted on this 16th day of June 2020.


President, Jeff Hargens


Treasurer, Sara Grigsby

Commissioner, Dan Graff

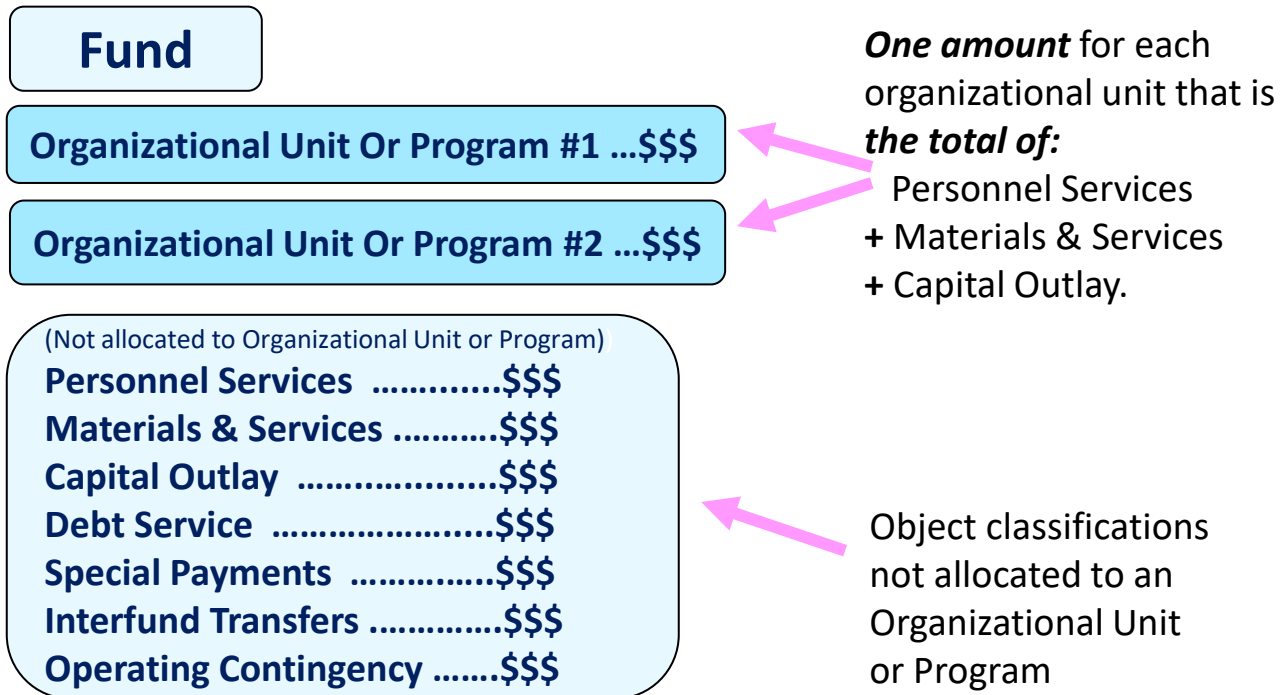

Secretary, Robert Gaughan

Commissioner, Fred Sanchez



Tax Supervising
and Conservation
Commission

Statutory Appropriations for General Government/Special Districts (ORS 294.456(3))



Schools Appropriate by Oregon Dept. of Education Function (ORS 294.456(4))

For each fund:

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

Community Colleges can Appropriate One of Three Ways (ORS 294.456(5))

By the same chart of accounts as K-12/ESDs (see above)

By major function as prescribed by Oregon Dept. of Community Colleges
and workforce Development

By Program or Object Classification



RESOLUTION 2020-06-16

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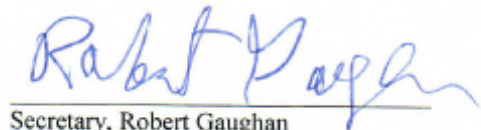
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Tax Supervising
and Conservation
Commission

Levy & Categorize Taxes

For local governments using property taxes:

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 Education Limitation

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

Excluded from Limitation

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

Pop Quiz!

Imagine there are five members of a district's governing body and on the day of budget adoption, two members are unable to attend the meeting. Of the three members at the meeting, two out of three vote to approve the budget resolution. Since the majority of the attendees voted yes, is the budget been adopted?

- a) Yes
- b) No
- c) Not sure - it's mid-afternoon and my brain is not equipped for a word problem!

The Adopted Budget Document

- Budget Message
- Budget committee meeting notices and screen shots of website postings
- Budget committee minutes, resolutions, motions
- Budget hearing notice (LB-1) and screen shots of website postings
- Budget detail sheets
- Budget Resolution
- Resolution imposing and categorizing property taxes
- Notice of property tax levy form (LB-50)
- Samples of ballots of any new property tax approved by voters, for first time levy

OAR 150-294.0310

Use the budget document to show the world that you prepared your budget correctly.



Reminder: Send
your Adopted
Budget documents
to TSCC
electronically

Post Adoption Staff Actions

Send TSCC:

Adopted budget document

- Content is in OAR 150-294.0310 (see following slide)

Adopted budget checklist

(on TSCC website)

Send TSCC electronic documents only

Post Adoption Staff Actions

By July 15 file with the County Assessor's Office:

- Two copies of budget and tax levy resolutions
- The property tax certification form (Form ED-50)
- Ballot Title for any new voter-approved property taxes

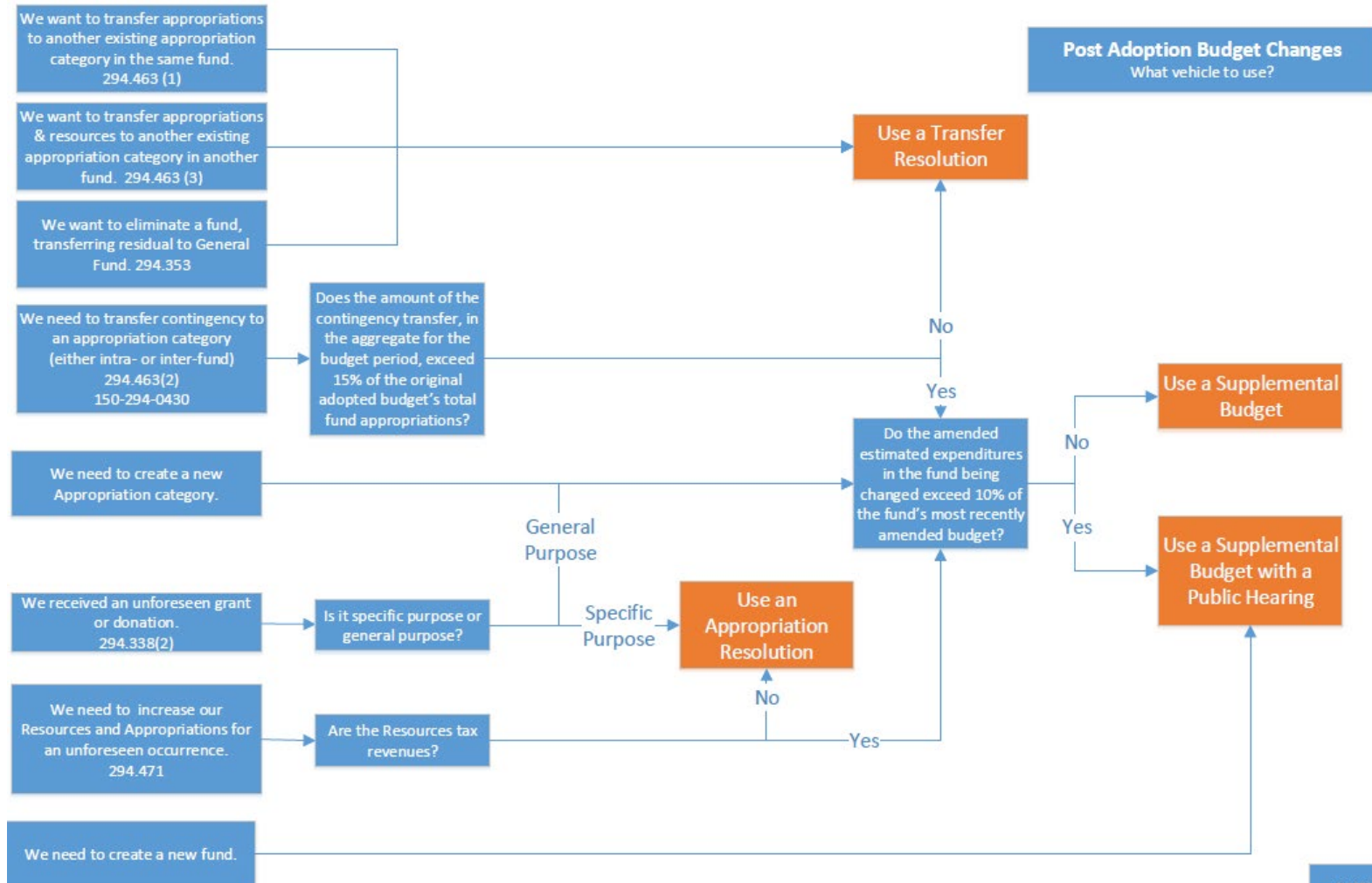
By September 30 to the County Clerk in each county

- Budget Document

***In Multnomah County there is no County Clerk.
Budget document is filed with TSCC.***

Post-Adoption Changes

Post Adoption Budget Changes



CISTSC
12-08-16

Post Adoption Budget Changes

Post Adoption Budget Changes					
Connecting Increased Financial Impact to Public Participation					
	Appropriation Resolution	Transfer Resolution	Supplemental Budget	Supplemental Budget with Hearing	
Hearing				Required	Increased Public Participation ----->
Notice			Required	Required	
Resolution	Required	Required	Required	Required	
	Increased Financial Impact ----->				



Post Adoption Budget Changes

- Appropriation Resolution 294.338
- Transfer Resolution 294.463
- Supplemental Budget 294.471
- Supplemental Budget with Hearing 294.473

12 Questions

Q1: During budget committee deliberation we found an error in the Proposed Budget. What do we do?

Make the correction as part of the budget committee's approval process.

Correct errors in the Approved Budget when the Governing Board adopts the budget.*

*Keep in mind the 10% and property tax levy rules

Q2: Can a district increase its permanent property tax rate if it's too low?

No. A district cannot increase its permanent levy. The district has two options:

1. Dissolve the district and ask voter approval for a new district and a new permanent rate.
2. Ask the voters to approve a local option levy (which may be subject to compression).

Q3: Why is the Assessed Value for our local option levy higher than the Assessed Value for our permanent rate?

TAXING DISTRICT	TAX DIST. CODE	ASSESSED VALUE FOR COMPUTING TAX RATES (MULTNOMAH CO)
MULTNOMAH COUNTY	170	85,289,187,032
MULTNOMAH COUNTY HIST SOC LOC OPT	170H	92,536,448,190
MULTNOMAH COUNTY NEW BONDS	170N	88,778,540,377

Source: Multnomah Co. Summary of Assessments & Levies 2021-22

The short answer: “It’s not.”

The long answer: “Because of Urban Renewal.” (*mostly*)

Urban renewal (UR) districts get their tax revenue through “division of tax” or “tax increment financing”.

The Assessor does this through a complex formula that uses the “frozen” and “increment” value of the plan area to calculate a portion to divide out from each eligible certified levy.

Not all UR plan types can divide from Local Option Levies, so on reports, such as the one above, the assessed value for those levies might artificially appear higher.

Q4: Can appropriations be transferred from another fund into the General Fund?

Yes, appropriations can be transferred to the General Fund. Appropriations are, after all, just the authority to spend money.

But what about Revenues? Most other funds exist because of restrictions on the revenue sources. Transferring the revenues would violate those restrictions. So, transfer appropriations, yes. Transfer revenues, no if restricted.

There are exceptions. Revenues can be transferred into the General Fund when:

- Closing out a fund and sending the remnant resources to the General Fund,
- Paying back an interfund loan (note: funds with constitutional restrictions can't be loaned), and
- Paying for services provided by the General Fund.

Q5: We had to cancel an expected project and no longer need the fund – how do we close this fund?

294.346 Reserve fund established without vote

(2) ...When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund:

(b) There shall be transferred to the general fund or any other fund of the political subdivision that the governing body determines is appropriate:

(A) Any unexpended balance in the fund to be abolished that is not required to be held for subsequent expenditure for the purposes for which the fund was established;

See ORS 294.353 for dissolution of other fund types.

Q6: We have interfund transfer line items that comes in higher than where our appropriations were set. What do we do?

Monitor these changes throughout the year, and if you are getting close to the threshold, do a transfer resolution to adjust the line item and avoid exceeding the legal appropriations.

Q7: We have a problematic budget committee member and would like to remove them from the committee?
Can we do that?

If the budget committee member has violated the committee's code of conduct or regular attendance rules, it is possible to remove them from the committee.

Q8: What happens if the budget is changed more than 10% between approved and adopted and we forget to do a second hearing?

Ideally, this would be caught prior to budget adoption to allow for a second hearing. If you recognize the error after the fact, you can try a common sense approach to demonstrate the change as transparently as possible: in a supplemental budget, reduce the line item to the statutory limit, noting the reason for it in the supporting budget narrative.

You would then have another line noting the “new revenue” to officially recognize the planned receipt and expense.

Q9: The appropriations in the budget resolution are the legal spending limits. But what about the object classifications in those appropriations? Are personnel services, materials & services, and capital outlay levels in the budget also legal spending limits?

A district's budget resolution is the sole source of legal spending limitations for local budget law purposes.

Generally, appropriations are made at the fund and organizational unit or program/activity level.*

Unless a district appropriated to the object classification level in their budget resolution, budget category and line item amounts are not spending limits.

**This is true for most districts. However, schools and ESDs appropriate by function categories, and community colleges may appropriate by function or by program.*

Q10: I want to modify my budget to transfer revenue and expenditures from one fund to another fund. Does this require a supplemental budget?

If you are transferring between funds (without changing the total appropriations across the budget), you can do a transfer approved by resolution (ORS 294.456).

What if it's more than 10% of the fund?

The 10% rule does not apply to interfund transfers (OAR 150-294-0550).

What if I need to create a new appropriation category to transfer the funds?

If the fund you are transferring to has no appropriations per your adopted budget resolution, you will need to do a supplemental budget (OAR 150-294-0540).

Q11: I need to spend some of a fund's contingency. Is this done by resolution?

It depends. If the amount to be transferred from contingency is less than 15% of a fund's appropriation as authorized in the original adopted budget (ORS 294.463 (2)), then a resolution or ordinance may be passed transferring the amount to be expended from contingency to an existing appropriation line item.

If the amount exceeds 15%, a supplemental budget is required.

Q12: We made a mistake and left something off the appropriations schedule our governing body approved – what do we do?

If it is correct in your budget, you can do a resolution that corrects and reappropriates.

This can only be done when something is included in the actual budget document and mistakenly left off of the appropriations schedule, since the budget is the justification for the appropriation resolution.

Q&A Time

Let's hear from you! What questions do you have?

Resources

- TSCC staff, available anytime, anywhere
- [TSCC Budget Manual for Local Governments in Multnomah County](#)
- TSCC website: www.tscmultco.com
- DOR website: <http://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>
- DOR Local Budget Law Training sessions
- [State of Oregon: Forms - Forms and publications library](#) – Search “Local Budget”
 - Includes [DOR Local Budget Law Manual](#)

Contact Us

www.tsccmultco.com

503-988-3054

REFERENCE SLIDES

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.wmswcd.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@wmswcd.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	1,595,880
Total Resources	2,787,297	3,597,513	2,994,079

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

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

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.

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

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

Totals for each summary section must match.

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

"Not Allocated" includes Unappropriated Ending Fund Balance.

General Government Requirements

Line Item Rollups	Budget Resolution	Budget Resolution & Post Adoption Changes	Budget Analysis & Post Adoption Changes
Personal Services	Allocated (to Org Units)	Appropriations	Expenditures
Materials and Services			
Capital Outlay*			
Debt Service	Not Allocated	Un-Appropriated	Non-Expenditures
Special Payments			
Transfers out			
Contingency			
Ending Fund Balance			

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 Resoved 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 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.

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

Example General Gov Resolution



**Tax Supervising
and Conservation
Commission**

Example School Resolution

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	400,632	-	60,124	8,952	-	-	469,708
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