

Oregon Revised Statutes: 294.305 to 294.565.
Local Budget Law
ORS Chapter 294 — County and Municipal Financial Administration
Oregon State Legislature

https://www.oregonlegislature.gov/bills_laws/ors/ors294.html

The “full text” of Oregon Local Budget Law was copied by the Exploratory Committee, Hugo Neighborhood Association & Historical Society, from Chapter 294, County and Municipal Financial Administration, by OregonLaws.org. OregonLaws.org was used because it offered further insight into the laws with annotations and related statutes.

Oregon Local Budget Law
Chapter 294 County and Municipal Financial Administration
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<http://www.oregonlaws.org/ors/chapter/294>

Justice System & Public Safety Services Study Design: 2015
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Hugo Neighborhood Association & Historical Society
<http://www.hugoneighborhood.org/justicesystemexploratorycommittee.htm>

June 21, 2016

Exploratory Committee’s Note: Each Oregon Local Budget Law ORS that follows has additional information.

- Annotations
- Related - Related Statutes
- Footnotes

The following is the “standard” for the above three items.

Annotations §§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authoritys proposed tax where authority had sufficient federal grant and other funds available to meet pay-ments due on its bonds without tax. Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth., 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related - Related Statutes³
(may or may not have related statutes)

Footnotes

1 Legislative Counsel Committee, CHAPTER 294—County and Municipal Financial Administration, https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors294.html External_link_icon(2013) (last accessed Apr. 27, 2014).

2 Legislative Counsel Committee, Annotations to the Oregon Revised Statutes, Cumulative Supplement - 2013, Chapter 294, https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ano294.html External_link_icon(2013) (last accessed Apr. 27, 2014).

3 OregonLaws.org assembles these lists by analyzing references between Sections. Each listed item refers back to the current Section in its own text. The result reveals relationships in the code that may not have otherwise been apparent.

When the “standard” is found after an ORS text for “Annotations”, “Related - Related Statutes”, and “Footnotes”, it will be represented as follows.

Annotations - Standard, or list of applicable annotations.

Related - Related Statutes - Standard, or list of applicable statutes.

Footnotes - Standard, or list of applicable annotations.

In many cases the ORS is followed with the “standard” annotations, with related statutes, and standard footnotes. ORS 294.305, Sections Constituting Local Budget Law, is an example of this type.

Annotations - Standard

Related - Related Statutes

(List of Related Statutes)

Footnotes - Standard

In many other cases the ORS is followed with the “standard” annotations, no related statutes, and standard footnotes. ORS 294.323, Budget period, is an example of this type.

Annotations - Standard

Related - Related Statutes - None

Footnotes - Standard

Oregon Revised Statutes: 294.305 to 294.565.
Local Budget Law
ORS Chapter 294 — County and Municipal Financial Administration
Oregon State Legislature

https://www.oregonlegislature.gov/bills_laws/ors/ors294.html

OUTLINE

LOCAL BUDGET LAW

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- 294.321 Purposes
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- 294.441 Requirements for financial summaries of school, education service and community college districts
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- 294.448 Manner of publication; alternative requirements in certain cases
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- 294.468 Loans from one fund to another; commingling cash balances of funds
- 294.471 Supplemental budget in certain cases; no increase in property taxes permitted
- 294.473 Procedure when supplemental budget changes estimated expenditures by more than 10 percent
- 294.476 Local option tax approved after adoption of budget; supplemental budget
- 294.478 School or community college district expending federal or state funds in emergency
- 294.481 Authorization to receive grants or borrow or expend moneys to respond to public emergency
- 294.490 Department of Revenue not to interfere with fiscal policy of municipal corporation
- 294.495 Department of Revenue to construe Local Budget Law; rules
- 294.500 Declaratory ruling by Department of Revenue as to its rules; rules
- 294.505 Division of Audits to issue notification of budgetary irregularities; Department of Revenue to advise municipal corporation of correct procedures
- 294.510 Order for revision of budgetary procedures; enforcement
- 294.515 Appeal by municipal corporation from Department of Revenue order
- 294.520 Priority of appeals under Local Budget Law
- 294.565 Failure to file copy of required budget, reports or other documents; effect

Oregon Local Budget Law
Chapter 294 County and Municipal Financial Administration
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LOCAL BUDGET LAW

ORS 294.305¹ Sections Constituting Local Budget Law

OregonLaws.org

<http://www.oregonlaws.org/ors/294.305>

Accessed June 20, 2016

ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) shall be known as the Local Budget Law.

Annotations - Standard

Related - Related Statutes³

| | |
|---------|--|
| 190.083 | County agreements for transportation facilities |
| 199.743 | Financial affairs of city-county if charter becomes effective during fiscal year |
| 203.750 | County funds for charter committee |
| 261.200 | Proclamation of district formation or boundary change |
| 280.064 | Period for use of revenues raised by local option tax |
| 294.175 | Definitions |
| 294.187 | County Assessment and Taxation Fund |
| 294.311 | Definitions for ORS 294.305 to 294.565 |
| 294.316 | Application |
| 294.321 | Purposes |
| 294.323 | Budget period |
| 294.338 | Compliance with Local Budget Law required prior to expenditure or tax certification |
| 294.343 | Internal service funds |
| 294.383 | Inclusions in accrued revenues of school, education service, community college and community college service districts using accrual basis of accounting |
| 294.441 | Requirements for financial summaries of school, education service and community college districts |
| 294.444 | County budget summary of revenues and expenditures funded in part by state resources |
| 294.451 | Sufficiency of publication of budget documents |
| 294.461 | Tax certification contrary to law voidable by Oregon Tax Court |
| 294.466 | Appropriation of pass-through revenues |
| 294.473 | Procedure when supplemental budget changes estimated expenditures by more than 10 percent |
| 294.476 | Local option tax approved after adoption of budget |
| 294.490 | Department of Revenue not to interfere with fiscal policy of municipal corporation |
| 294.495 | Department of Revenue to construe Local Budget Law |
| 294.505 | Division of Audits to issue notification of budgetary irregularities |
| 294.510 | Order for revision of budgetary procedures (emphasis added) |
| 294.670 | Commission may inquire into management, books and systems |
| 311.806 | Refund of taxes on real and personal property |
| 327.490 | Projects contracted to districts and institutions of higher learning |
| 328.470 | Purchase of automotive equipment |
| 328.542 | Preparation of district budget |
| 332.437 | Insurance reserve fund |
| 334.185 | Entrepreneurial services and facilities |
| 334.240 | District budget |

| | |
|---------|---|
| 341.305 | Tax levy |
| 341.321 | Reserve fund |
| 343.835 | Reimbursement |
| 371.097 | Levy of taxes |
| 451.547 | Tax levies authorized |
| 478.410 | Power of district to levy taxes, borrow money, sell bonds and create fees |
| 553.625 | Levy and collection of tax authorized by ORS 553.620 |
| 553.720 | Manner of collecting tax |
| 568.806 | Ad valorem tax |

Footnotes - Standard

ORS 294.311¹ Definitions for ORS 294.305 to 294.565

OregonLaws.org

<http://www.oregonlaws.org/ors/294.311>

Accessed June 20, 2016

As used in ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents), unless the context requires otherwise:

- (1) **Accrual basis** means the recording of the financial effects on a municipal corporation of transactions and other events and circumstances that have cash consequences for the municipal corporation in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the municipal corporation.
- (2) **Activity** means a specific and distinguishable service performed by one or more organizational components of a municipal corporation to accomplish a function for which the municipal corporation is responsible.
- (3) **Appropriation** means an authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to a single fiscal year for municipal corporations preparing annual budgets, or to the budget period for municipal corporations preparing biennial budgets.
- (4) **Basis of accounting** means the cash basis, the modified accrual basis or the accrual basis.
- (5) **Budget** means a plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.
- (6) **Budget document** means the estimates of expenditures and budget resources as set forth on the estimate sheets, tax levy and the financial summary.
- (7) **Budget period** means, for municipal corporations with the power to levy a tax upon property, the two-year period commencing on July 1 and closing on June 30 of the second calendar year next following, and for all other municipal corporations, an accounting period of 24 months ending on the last day of any month.
- (8) **Budget resources** means resources to which recourse can be had to meet obligations and expenditures during the fiscal year or budget period covered by the budget.
- (9) **Cash basis** means a basis of accounting under which transactions are recognized only in the period during which cash is received or disbursed.
- (10) **Current budget period** means the budget period in progress.
- (11) **Current year** means the fiscal year in progress.

- (12) Encumbrance accounting** means the method of accounting under which outstanding encumbrances are recognized as reductions of appropriations and the related commitments are carried in a reserve for encumbrances until liquidated, either by replacement with an actual liability or by cancellation. This method of accounting may be used as a modification to the accrual basis of accounting in accordance with generally accepted accounting principles.
- (13) Encumbrances** means obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.
- (14) Ensuing budget period** means the budget period following the current budget period.
- (15) Ensuing year** means the fiscal year following the current year.
- (16) Expenditure** means, if the accounts are kept on the accrual basis or the modified accrual basis, decreases in net financial resources and may include encumbrances. If the accounts are kept on the cash basis, the term covers only actual disbursement, the drawing of the check or warrant for these purposes and not encumbrances, except that deferred employee compensation shall be included as a personnel service expenditure where an approved deferred employee compensation plan is in effect for a municipal corporation.
- (17) Fiscal year** means for municipal corporations with the power to impose ad valorem property taxes, the fiscal year commencing on July 1 and closing on June 30, and for all other municipal corporations, an accounting period of 12 months ending on the last day of any month.
- (18) Fund balance** means the excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the funds assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.
- (19) General county resources** means resources from property taxes, state and federal shared revenue, beginning balances available for expenditure and interest not required to be allocated to specific programs or activities.
- (20) Governing body** means the city council, board of commissioners, board of directors, county court or other managing board of a municipal corporation including a board managing a municipally owned public utility or a dock commission.
- (21) Grant** means a donation or contribution of cash to a governmental unit by a third party.
- (22) Intergovernmental entity** means an entity created under ORS 190.010 (Authority of local governments to make intergovernmental agreement) (5). The term includes any council of governments created prior to the enactment of ORS 190.010 (Authority of local governments to make intergovernmental agreement) (5).
- (23) Internal service fund** means a fund properly authorized to finance, on a cost reimbursement basis, goods or services provided by one organizational unit of a municipal corporation to other organizational units of the municipal corporation.
- (24) Liabilities** means probable future sacrifices of economic benefits, arising from present obligations of a municipal corporation to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.
- (25)(a) Modified accrual basis** means the accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis of accounting, revenues and other financial resource increments, such as bond proceeds, are recognized when they become

susceptible to accrual, that is, when they become both measurable and available to finance expenditures in the current period.

(b) As used in this subsection, available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Under this basis of accounting, expenditures are recognized when the fund liability is incurred except for:

(A) Inventories of material and supplies that may be considered expenditures either when purchased or when used; and

(B) Prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed.

(26) Municipal corporation means any county, city, port, school district, union high school district, community college district and all other public or quasi-public corporations including a municipal utility or dock commission operated by a separate board or commission. Municipal corporation includes an intergovernmental entity or council of governments that proposes to impose or imposes ad valorem property taxes.

(27) Net working capital means the sum of the cash, cash equivalents, investments, accounts receivable expected to be converted to cash during the ensuing year or ensuing budget period, inventories, supplies and prepaid expenses less current liabilities and, if encumbrance accounting is adopted, reserve for encumbrances. The term is not applicable to the cash basis of accounting.

(28) Object means, as used in expenditure classification, articles purchased including, but not limited to, land, buildings, equipment and vehicles, or services obtained including, but not limited to, administrative services, clerical services, professional services, property services and travel, as distinguished from the results obtained from expenditures.

(29) Object classification means a grouping of expenditures on the basis of goods or services purchased, including, but not limited to, personnel services, materials, supplies and equipment.

(30) Operating taxes has the meaning given that term in ORS 310.055 (Operating taxes).

(31) Organizational unit means any administrative subdivision of a municipal corporation, especially one charged with carrying on one or more functions or activities.

(32) Population means the number of inhabitants of a municipal corporation according to certified estimates of population made by Portland State University.

(33) Program means a group of related activities aimed at accomplishing a major service or function for which the municipality is responsible.

(34) Public utility means those public utility operations authorized by ORS chapter 225.

(35) Publish or publication means any one or more of the following methods of giving notice or making information or documents available to members of the general public:

(a) Publication in one or more newspapers of general circulation within the jurisdictional boundaries of the municipal corporation.

(b) Posting through the United States Postal Service by first class mail, postage prepaid, to each street address within the jurisdictional boundaries of the municipal corporation and to each post office box and rural route number belonging to a resident within the jurisdictional boundaries of the municipal corporation.

(c) Hand delivery to each street address within the jurisdictional boundaries of the municipal corporation.

(36) Receipts means cash received unless otherwise qualified.

(37) Reserve for encumbrances means a reserve representing the segregation of a portion of a fund balance to provide for unliquidated encumbrances.

(38) Revenue means the gross receipts and receivables of a governmental unit derived from taxes, licenses, fees and from all other sources, but excluding appropriations, allotments and return of principal from investment of surplus funds.

(39) Special revenue fund means a fund properly authorized and used to finance particular activities from the receipts of specific taxes or other revenues. [1963 c.576 §3; 1971 c.513 §55; 1975 c.319 §2; 1977 c.102 §4; 1977 c.305 §1; 1979 c.686 §1; 1997 c.308 §3; 1997 c.541 §322; 1999 c.632 §1; 2001 c.104 §102; 2001 c.135 §3; 2003 c.235 §1; 2009 c.477 §4; 2011 c.473 §27; 2013 c.768 §106h]

Note: The amendments to 294.311 (Definitions for ORS 294.305 to 294.565) by section 106h, chapter 768, Oregon Laws 2013, become operative July 1, 2014. See section 171, chapter 768, Oregon Laws 2013. The text that is operative until July 1, 2014, is set forth for the users convenience.

Annotations

Atty. Gen. Opinions Distribution of earnings from investment of money in the custody of the county treasurer, (1971) Vol 35, p 1020; Local Budget Law application to Metropolitan Wastewater Management Commission, (1979) Vol 39, p 546

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authoritys proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensa-tion assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related - Related Statutes³

| | |
|---------|--|
| 199.743 | Financial affairs of city-county if charter becomes effective during fiscal year |
| 294.080 | Disposition of interest earned on funds held by county treasurer |
| 294.428 | Budget committee hearing |
| 294.438 | Publication of notice of meeting, financial summary and budget summary |
| 294.451 | Sufficiency of publication of budget documents |
| 294.632 | Commission calculation and report of costs |

Footnotes - Standard

ORS 294.316¹ Application

OregonLaws.org

<http://www.oregonlaws.org/ors/294.316>

Accessed June 20, 2016

The provisions of ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) do not apply to the following municipal corporations and entities:

- (1) Drainage districts organized under ORS chapter 547;
- (2) District improvement companies organized under ORS chapter 554;
- (3) Highway lighting districts organized under ORS chapter 372;
- (4) Irrigation districts organized under ORS chapter 545;
- (5) Road districts organized under ORS chapter 371;

- (6) Soil and water conservation districts organized under ORS chapter 568 that will not levy an ad valorem tax during the ensuing year or ensuing budget period;
- (7) Municipal public utilities operating under separate boards or commissions, authorized under ORS chapter 225 and city charters, and peoples utility districts organized under ORS chapter 261, both operating without ad valorem tax support during the ensuing year or ensuing budget period;
- (8) Housing authorities organized under ORS 446.515 (Policy to encourage settlement of disputes) to 446.547 (Mobile home and manufactured dwelling park to establish informal dispute resolution procedure) and ORS chapter 456 that are not carrying out urban renewal activities using a division of ad valorem taxes under ORS 457.440 (Computation of amounts to be raised from property taxes) during the ensuing year or ensuing budget period;
- (9) Water control districts organized under ORS chapter 553 that will not levy an ad valorem tax during the ensuing year or ensuing budget period;
- (10) Hospital financing authorities organized under ORS 441.525 (Definitions for ORS 441.525 to 441.595) to 441.595 (Construction of ORS 441.525 to 441.595);
- (11) Export trading corporations organized under ORS 777.755 (Legislative findings and policy) to 777.800 (Annual report);
- (12) Diking districts organized under ORS chapter 551;
- (13) Health districts organized under ORS 440.315 (Definitions for ORS 440.315 to 440.410) to 440.410 (Annual audit); and
- (14) Intergovernmental entities created under ORS 190.010 (Authority of local governments to make intergovernmental agreement), including councils of governments described in ORS 294.900 (Council of governments defined) to 294.930 (Authority of Department of Revenue), except that an intergovernmental entity or a council of governments that proposes to impose ad valorem property taxes for the ensuing year or budget period is subject to ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) for the budget prepared for that year or period. [1963 c.576 §35; 1965 c.451 §1; 1979 c.621 §8a; 1979 c.686 §9; 1981 c.918 §5; 1983 c.200 §18; 1985 c.361 §1; 1999 c.632 §2; 2001 c.135 §4; 2001 c.251 §3; 2003 c.235 §2]

Annotations - Standard

Related - Related Statutes³

| | |
|---------|--|
| 371.097 | Levy of taxes |
| 777.760 | Definitions for ORS 777.755 to 777.800 |
| 777.763 | Export trading corporation |
| 777.765 | Powers of export trading corporation |

Footnotes - Standard

ORS 294.321¹ Purposes

OregonLaws.org

<http://www.oregonlaws.org/ors/294.321>

Accessed June 20, 2016

The purposes of ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) are:

- (1) To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;
- (2) To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;
- (3) To provide for estimation of revenues, expenditures and proposed taxes;
- (4) To provide specific methods for obtaining public views in the preparation of fiscal policy;
- (5) To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; and
- (6) To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested. [1963 c.576 §2; 1997 c.308 §4; 1997 c.541 §323]

Annotations/Atty. Gen. Opinions Board of Educations rules manuals compliance with this section, (1977) Vol 38, p 786

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authoritys proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related - Related Statutes³ - None

Footnotes - Standard

ORS § 294.323¹ Budget period

OregonLaws.org

<http://www.oregonlaws.org/ors/294.323>

Accessed June 20, 2016

- (1) A municipal corporation, by ordinance, resolution or charter, may provide that the budget and budget documents for the municipal corporation be prepared for a period of 24 months. Unless so authorized by ordinance, resolution or charter, a municipal corporation may not prepare a budget and budget documents for a period longer than one fiscal year.
- (2) When the governing body of a municipal corporation prepares a biennial budget, the governing body shall certify to the assessor for each fiscal year of the budget period the ad valorem property tax amount or rate for the ensuing fiscal year. [2001 c.135 §2]

Note: 294.323 (Budget period) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.331¹ Budget officer

OregonLaws.org

<http://www.oregonlaws.org/ors/294.331>

Accessed June 20, 2016

The governing body of each municipal corporation shall, unless otherwise provided by county or city charter, designate one person to serve as budget officer. The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body. [1963 c.576 §5]

Annotations - Standard

Related - Related Statutes³

294.426 Budget committee meeting

Footnotes - Standard

ORS 294.333¹ Basis of accounting used by municipal corporation

OregonLaws.org

<http://www.oregonlaws.org/ors/294.333>

Accessed June 20, 2016

- change of basis

(1) A municipal corporation shall record its revenues and expenditures, on a fund by fund basis, using the cash basis, the modified accrual basis or the accrual basis of accounting, at the discretion of the municipal corporation.

(2) The basis of accounting used by a municipal corporation must be used in the current year or period and in each succeeding year or period until the basis is changed in a subsequent budget.

(3) A change in a municipal corporations basis of accounting must be published as required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary). [Formerly 294.445]

Annotations - Standard

Related - Related Statutes³

294.383 Inclusions in accrued revenues of school, education service, community college and community college service districts using accrual basis of accounting

Footnotes - Standard

ORS 294.338¹ Compliance with Local Budget Law required prior to expenditure or tax certification

OregonLaws.org

<http://www.oregonlaws.org/ors/294.338>

Accessed June 20, 2016

- exceptions

(1) A municipal corporation may not expend money or certify to the assessor an ad valorem tax rate or estimated amount of ad valorem taxes to be imposed in any year unless the municipal corporation has complied with ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents).

(2) Subsection (1) of this section does not apply to the expenditure of grants, gifts, bequests or devises transferred to a municipal corporation in trust for specific purposes or to other special purpose trust funds at the disposal of municipal corporations. A municipal corporation may not make an expenditure under this subsection unless the governing body of the municipal corporation enacts appropriation ordinances or resolutions authorizing the expenditure.

(3) Subsection (1) of this section does not apply:

(a) To the extent that maintenance, repair or self-insurance reserves authorized by ORS 294.373 (Reserving receipts from revenue-producing property or facility) or nontax funds are available or may be made available; and

(b) If the governing body of a municipal corporation:

(A) Adopts an ordinance or resolution to appropriate excess expenditures for a specific purpose or purposes; and

(B)(i) Declares the existence of an occurrence or condition that could not have been foreseen at the time of the preparation of the budget for the current year or current budget period;

(ii) Could not have foreseen a pressing necessity for the expenditure at the time of the preparation of the budget for the current year or current budget period; or

(iii) Receives a request for services or facilities, the cost of which is supplied by a private individual, corporation or company or by another governmental unit necessitating a greater expenditure of public money for any specific purpose or purposes than the amount budgeted in order to provide the services for which the governing body of the municipal corporation was responsible.

(4) Subsection (1) of this section does not apply to the expenditure during the current year or current budget period of the proceeds of the sale of the following bonds, as defined in ORS 287A.001 (Definitions for ORS chapter 287A), or to the expenditure during the current year or current budget period of other funds to pay debt service on those bonds:

(a) Bonds that are issued under ORS 287A.150 (Authority of public body to issue revenue bonds) and for which the referral period described in ORS 287A.150 (Authority of public body to issue

- revenue bonds) ended after the preparation of the budget of the current year or current budget period;
- (b) Bonds that were approved by the electors during the current year or current budget period; or
- (c) Bonds issued during the current year or current budget period to refund previously issued bonds or obligations.
- (5) Subsection (1) of this section does not apply to:
- (a) Expenditures of funds received from the sale of conduit revenue bonds or other borrowings issued for private business entities or nonprofit corporations by public bodies, as defined in ORS 287A.001 (Definitions for ORS chapter 287A), or the State of Oregon or to pay debt service on the bonds;
- (b) Expenditures of funds that have been irrevocably placed in escrow for the purpose of defeasing and paying bonds;
- (c) Expenditures of assessments or other revenues to redeem bonds that are payable from the assessments or other revenues, when the assessments or other revenues are received as a result of prepayments or other unforeseen circumstances; or
- (d) Expenditures of funds that are held as debt service reserves for bonds if the expenditures are made to:
- (A) Pay debt service on the bonds;
- (B) Redeem the bonds; or
- (C) Fund an escrow or trust account to defease or pay the bonds.
- (6) Subsection (1) of this section does not apply to expenditures of funds received from assessments against benefited property for local improvements as defined in ORS 223.001 (Definitions) to the extent that the cost of the improvements is payable by owners of benefited property.
- (7) Subsection (1) of this section does not apply to the expenditure of funds accumulated to pay deferred employee compensation.
- (8) Subsection (1) of this section does not apply to refunds or the interest on refunds granted by counties under ORS 311.806 (Refund of taxes on real and personal property).
- (9) Subsection (1) of this section does not apply to refunds received by a municipal corporation when purchased items are returned after an expenditure has been made. A municipal corporation may not make an expenditure under this subsection unless the governing body of the municipal corporation enacts appropriate appropriation ordinances or resolutions authorizing the expenditure.
- (10) Subsection (1) of this section does not apply to a newly formed municipal corporation during the fiscal year in which it was formed. If a new municipal corporation is formed between March 1 and June 30, subsection (1) of this section does not apply to the municipal corporation during the fiscal year immediately following the fiscal year in which it was formed. [Formerly 294.326]

Annotations (formerly 294.326)

Related - Related Statutes³

| | |
|---------|---|
| 294.398 | Estimate of unappropriated ending fund balance for each fund |
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 341.095 | Questions included in election |

ORS 294.343¹ Internal service funds

OregonLaws.org

<http://www.oregonlaws.org/ors/294.343>

Accessed June 20, 2016

(1) A municipal corporation may establish by ordinance or resolution one or more internal service funds. The ordinance or resolution creating the fund shall set forth in detail the following:

(a) The appropriation or appropriations to be charged in order to provide the initial money for financing the fund;

(b) The object or purpose of the fund;

(c) The methods for controlling of expenditures and encumbering of such funds; and

(d) The sources from which the fund shall be replenished.

(2) No person shall expend or encumber or authorize expenditure or encumbrance from funds created in accordance with subsection (1) of this section in excess of the balance of that fund, or for a purpose for which there is no appropriation or source of reimbursement authorized at that time.

(3) The anticipated expenditure for the ensuing year or ensuing budget period from an internal service fund created in accordance with subsection (1) of this section shall be budgeted as any other fund in accordance with ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents), appropriations shall be made for each internal service fund in accordance with ORS 294.456 (Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate) and expenditures from the internal service fund shall be regulated thereby.

(4) Notwithstanding the limitations in ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) applicable to increasing the appropriations of funds during the current year or current budget period, the governing body may increase appropriations of the internal service funds by ordinance or resolution.

(5) The charges for services shall be computed to cover all costs for such services and the charges shall be periodically revised to eliminate any element of profit or loss. [Formerly 294.470]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.346¹ Reserve fund established without vote

OregonLaws.org

<http://www.oregonlaws.org/ors/294.346>

Accessed June 21, 2016

- review of need for reserve fund
- unexpended balances
- application to system development charges

(1) Any municipal corporation, by ordinance or resolution of its governing body, may establish one or more reserve funds to hold moneys to be accumulated and expended for the purposes specified in ORS 280.050 (Providing funds for financing cost of services, projects, property and equipment), without submitting the question of establishing the reserve fund to a vote of the electors. The municipal corporation may cause to be credited to any reserve fund all or any portion of the revenues derived from taxes levied under ORS 280.060 (Levy of local option taxes outside constitutional limitation) and any other taxes, charges or revenues as the governing body may determine. The municipal corporation may also limit the crediting of such taxes, charges or revenues to a reserve fund to a specific period of time designated by the governing body.

(2) Not less frequently than every 10th anniversary of the date upon which a reserve fund is established under subsection (1) of this section, the governing body of the municipal corporation shall review the reserve fund and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund:

(a) Commencing with the next succeeding fiscal year, the political subdivision shall discontinue the levy of any taxes under ORS 280.060 (Levy of local option taxes outside constitutional limitation) that would otherwise be required to be credited to such fund; and

(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; and

(B) Any subsequent receipts from tax levies that are otherwise required to be credited to such fund, together with any penalties and interest thereon.

(3) This section does not apply to system development charges imposed under ORS 223.297 (Policy) to 223.314 (Establishment or modification of system development charge not a land use decision), and no system development charges shall be credited to any reserve fund established under this section. [Formerly 294.525]

Annotations - Standard

Related - Related Statutes³

366.514 Use of highway fund for footpaths and bicycle trails

Footnotes - Standard

ORS 294.353¹ Elimination of unnecessary fund

OregonLaws.org

<http://www.oregonlaws.org/ors/294.353>

Accessed June 21, 2016

- disposition of balance

Subject to the provisions contained in the charter of any city or county or in any law relating to municipal corporations, when the necessity for maintaining any fund of the municipal corporation has ceased to exist and a balance remains in the fund, the governing body shall so declare by ordinance or other order and upon such declaration such balance shall forthwith be

transferred to the general fund of the municipal corporation unless other provisions have been made in the original creation of the fund. [Formerly 294.475]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.358¹ Expenditure and resource estimate sheets

OregonLaws.org

<http://www.oregonlaws.org/ors/294.358>

Accessed June 21, 2016

- made part of budget document

(1) The sheet or sheets containing the estimate of expenditures shall also show in parallel columns the actual expenditures for the two fiscal years next preceding the current year or the actual expenditures for the two budget periods preceding the current budget period, the estimated expenditures for the current year or current budget period and the estimated expenditures for the ensuing year or ensuing budget period.

(2) The sheet or sheets containing the estimate of budget resources shall also show in parallel columns the actual budget resources of the two fiscal years next preceding the current year or the actual budget resources for the two budget periods preceding the current budget period, the estimated budget resources for the current year or current budget period and the estimated budget resources for the ensuing year or ensuing budget period.

(3) The estimate sheets shall be made a part of the budget document. [Formerly 294.376]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.361¹ Contents of estimate of budget resources

OregonLaws.org

<http://www.oregonlaws.org/ors/294.361>

Accessed June 21, 2016

(1) Each municipal corporation shall estimate in detail its budget resources for the ensuing year or ensuing budget period by funds and sources.

(2) Budget resources include but are not limited to:

(a) The balance of cash, cash equivalents and investments (in the case of a municipal corporation on the cash basis) or the net working capital (in the case of a municipal corporation on the accrual or modified accrual basis of accounting) that will remain in each fund on the last day of the current year or current budget period;

(b) Taxes;

(c) Fees;

(d) Licenses;

(e) Fines;

(f) Interest on deposits or on securities of any kind;

- (g) Endowments;
 - (h) Annuities;
 - (i) Penalties;
 - (j) Sales of property or other assets or products of any kind;
 - (k) Delinquent taxes;
 - (L) Judgments;
 - (m) Damages;
 - (n) Rent;
 - (o) Premiums on sales of bonds;
 - (p) Reimbursement for services, road or other work performed for others;
 - (q) Transfer or reverter of unused balances of any kind;
 - (r) Reimbursement for services provided other funds;
 - (s) Rebates;
 - (t) Refunds of moneys heretofore paid on any account;
 - (u) Apportionment, grant, contribution, payment or allocation from the federal government, state government or any other governmental units;
 - (v) Taxes for the ensuing year or ensuing budget period;
 - (w) Interfund revenue transfers; and
 - (x) Revenues from any and all other sources of whatsoever kind or character.
- (3) Budget resources do not include:
- (a) The estimate for the ensuing year or ensuing budget period of discounts under ORS 311.505 (Due dates).
 - (b) The estimate of uncollectible amounts of taxes, fees or charges for the ensuing year or ensuing budget period.
 - (c) Moneys accumulated under an approved employee deferred compensation plan and interest or investment returns earned on such moneys.
 - (d) Grants, gifts, bequests or devises transferred to a municipal corporation in trust for specific uses in the year of transfer. However, such grants, gifts, bequests or devises shall be included as budget resources if, by the time the budget committee approves the budget, the amount thereof that will be received in the ensuing year or ensuing budget period can be reasonably estimated. Such grants, gifts, bequests or devises may be placed in a trust and agency fund, to then be appropriated from such fund or funds.
 - (e) Amounts deducted from taxes pursuant to ORS 294.632 (Commission calculation and report of costs). [1963 c.576 §10; subsection (4) enacted as 1965 c.604 §11; 1969 c.612 §3; 1977 c.102 §3; 1979 c.310 §4; 1997 c.308 §8; 1999 c.632 §4; 1999 c.1051 §268; 2001 c.135 §7; 2005 c.22 §223; 2009 c.477 §5; 2009 c.596 §9]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.368¹ Determination of estimated tax revenues

OregonLaws.org

<http://www.oregonlaws.org/ors/294.368>

Accessed June 21, 2016

- (1) Each municipal corporation that has the power to levy an ad valorem property tax shall estimate, in the manner provided in this section, the amount of revenues that will be received in the ensuing year or ensuing budget period through the imposition of taxes upon the taxable property within the municipal corporation.
- (2) Subject to the additional adjustments required under subsection (4) of this section, the estimated ad valorem taxes that will be received in the ensuing year or ensuing budget period shall not exceed the following:
 - (a) The amount derived by multiplying the estimated assessed value for the ensuing year or each fiscal year of the ensuing budget period of the taxable property within the municipal corporation, after boundary changes have been filed in final approved form with the county assessor and the Department of Revenue as provided in ORS 308.225 (Boundary changes), by whichever of the following is applicable to the municipal corporation:
 - (A) The municipal corporations permanent rate limit on operating taxes, as defined in ORS 310.202 (Definitions for ORS 310.200 to 310.242) (7); or
 - (B) The municipal corporations statutory rate limit on operating taxes, as defined in ORS 310.202 (Definitions for ORS 310.200 to 310.242) (10).
 - (b) If the municipal corporation is authorized to levy a local option tax that was authorized by the electors as a dollar amount, the dollar amount of such local option tax that is authorized to be levied in the ensuing year or ensuing budget period.
 - (c) If the municipal corporation is authorized to levy a local option tax that was authorized by the electors as a tax rate, the amount derived by multiplying the authorized rate of such local option tax for the ensuing year or ensuing budget period by the estimated assessed value for the ensuing year or each fiscal year of the ensuing budget period of the taxable property within the municipal corporation.
 - (d) Subject to subsection (3) of this section, the municipal corporations estimate of the amount required to pay the principal and interest on bonded indebtedness that is not subject to limitation under section 11 (11) or section 11b, Article XI of the Oregon Constitution.
 - (e) The municipal corporations estimate of the amount required to repay taxing district bond obligations or pension and disability plan obligations described in section 11 (5), Article XI of the Oregon Constitution.
- (3)(a) The estimate described in subsection (2)(d) of this section may include:
 - (A) An amount equal to the total of the payments on the principal and interest on bonded indebtedness that are due and payable in the fiscal period following the fiscal period for which the budget is being prepared and before a sufficient amount of property taxes to pay the bonded indebtedness are collected in that fiscal period, pursuant to ORS 294.398 (Estimate of unappropriated ending fund balance for each fund).
 - (B) Amounts to reimburse the municipal corporation for the payment of principal and interest on exempt bonded indebtedness that the municipal corporation made from other moneys because collections of taxes levied for exempt bonded indebtedness were not sufficient to pay the exempt bonded indebtedness.

(b) If the bonded indebtedness is a tax credit bond or other bond that bears interest that is includable in gross income under the Internal Revenue Code, as amended and in effect on June 25, 2009, the payments described in paragraph (a) of this subsection may include deposits that the municipal corporation has agreed to make in a sinking fund that is dedicated to pay the bonded indebtedness.

(4) The amounts determined under subsection (2)(a), (b) and (c) of this section shall be reduced by an amount equal to the estimated amount of such taxes that will not be collected as a result of:

(a) The discounts allowed under ORS 311.505 (Due dates);

(b) The limits imposed under ORS 310.150 (Segregation into categories) (3); and

(c) The failure of taxpayers to pay such taxes in the year for which they are levied.

(5)(a) The estimated ad valorem taxes determined in accordance with subsection (2)(a), (b) and (c) of this section, prior to adjustment by subsection (4) of this section, shall be used by the municipal corporation for purposes of complying with the requirements of ORS 310.060 (Notice certifying taxes) (1).

(b) The amounts determined under subsection (2)(d) and (e) of this section shall, for purposes of complying with the requirements of ORS 310.060 (Notice certifying taxes) (1), be increased by an amount equal to the estimated amount of taxes that will not be collected as a result of:

(A) The discounts allowed under ORS 311.505 (Due dates);

(B) The limits imposed under ORS 310.150 (Segregation into categories) (3); or

(C) The failure of taxpayers to pay taxes in the year for which they are levied. [Formerly 294.381]

Annotations (formerly 294.381)

Notes of Decisions Local Budget Law does not provide basis for challenge where amount levied for debt service is equal to or less than amount of principal and interest due and payable in ensuing year, regardless of other resources available for payment of principal and interest. *Luedtke v. Estacada School District #108*, 16 OTR 114 (2002)

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.373¹ Reserving receipts from revenue-producing property or facility

OregonLaws.org

<http://www.oregonlaws.org/ors/294.373>

Accessed June 21, 2016

- deposit in special fund

(1) Any port or dock commission may reserve any portion of the receipts from any revenue-producing property or facility. Any city may reserve any portion of the receipts from any public utility operation of such city. Any such port, dock commission or city may reserve any proceeds from the sale of any such property for future maintenance, alteration, repair, equipment, relocation or replacement of such properties or facilities of the general nature and type from which the proceeds or receipts were received or for insurance funds or retirement pension funds, as the governing body may deem necessary or appropriate. However, if money is received from the sale of property that has been purchased with the proceeds from the sale of bonds or utility certificates, the governing body shall first apply the receipts from the sale of such property to the payment of any applicable outstanding bonded indebtedness before allocation of any portion of the receipts to a reserve fund.

(2) Moneys reserved under subsection (1) of this section shall be placed in a special fund or funds. [Formerly 294.366]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.378¹ Certain interest to be included in budget

OregonLaws.org

<http://www.oregonlaws.org/ors/294.378>

Accessed June 21, 2016

- method

In the exercise of the authority granted by ORS 287A.180 (Short-term borrowing by public body), 328.565 (Power to create indebtedness) and 341.715 (Short-term bonds), specific provision for interest must be contained in duly adopted budgets. However, reporting of anticipated loan proceeds and related principal repayments within a particular fiscal year or budget period may be accomplished in narrative form or by footnoted schedules to the duly adopted budget and need not be included as a budgetary resource or requirement. Such narrative or footnoted disclosure must indicate that principal repayments are a liability of the applicable fund from which they are made. [Formerly 294.443]

Annotations - Standard

Related - Related Statutes³ - None

Footnotes - Standard

ORS 294.383¹ Inclusions in accrued revenues of school, education service, community college and community college service districts using accrual basis of accounting

OregonLaws.org

<http://www.oregonlaws.org/ors/294.383>

Accessed June 21, 2016

- State School Fund grant calculations

(1) As used in this section, extended ADMw means:

(a) For a school district, the district extended ADMw as calculated under ORS 327.013 (State School Fund distribution computations for school districts).

(b) For an education service district, the sum of the extended ADMw of the school districts located within the territory of the education service district.

(2) Notwithstanding ORS 294.333 (Basis of accounting used by municipal corporation), a school district or education service district that uses the accrual basis method of accounting may include as accrued revenues in the budget and financial statement of the school district or education service district, for any fiscal year, an amount from the next fiscal year that is to be received in the next fiscal year. The amount accrued under this section may not be greater than the amount calculated under subsection (3)(b) or (c) of this section multiplied by the extended ADMw of the school district or education service district.

(3)(a) For each fiscal year, the Department of Education shall calculate the amount available in the State School Fund for grants and distributions to school districts and the amount available for grants and distributions to education service districts under ORS 327.008 (State School Fund), 327.013 (State School Fund distribution computations for school districts) and 327.019 (State School Fund distribution computations for education service districts) based on the appropriations and allocations made to the State School Fund for that fiscal year by the Legislative Assembly in regular session. The department may not include in the amount calculated to be available for school districts and education service districts under this paragraph the amounts received by the Youth Corrections Education Program and the Juvenile Detention Education Program under ORS 327.026 (State School Fund grant for programs) from the State School Fund.

(b) The department shall calculate for school districts an amount equal to (the amount calculated under paragraph (a) of this subsection for school districts 12) the total statewide extended ADMw of all school districts.

(c) The department shall calculate for education service districts an amount equal to (the amount calculated under paragraph (a) of this subsection for education service districts 12) the total statewide extended ADMw of all education service districts.

(d) The department may adjust the calculations under this subsection based on current data for the factors used to calculate the State School Fund distribution to school districts and education service districts under ORS 327.008 (State School Fund), 327.013 (State School Fund distribution computations for school districts) and 327.019 (State School Fund distribution computations for education service districts).

(e) Notwithstanding paragraph (d) of this subsection, the department may not adjust the calculation under paragraph (a) of this subsection based on changes made to the appropriations or

allocations to the State School Fund by the Legislative Assembly in special session or by rule of the Oregon Department of Administrative Services relating to allotting funds.

(4) Notwithstanding ORS 294.333 (Basis of accounting used by municipal corporation), a community college district or community college service district that uses the accrual basis method of accounting may include as accrued revenues in the budget and financial statement of the community college district or community college service district, for any fiscal year, an amount from the next fiscal year that is to be received in the next fiscal year. The amount accrued under this section may not be greater than 25 percent of the amount the community college district or community college service district received as a Community College Support Fund grant for the fiscal year for which the revenues are to be accrued. [Formerly 294.447; 2013 c.577 §6]

Note: 294.383 (Inclusions in accrued revenues of school, education service, community college and community college service districts using accrual basis of accounting) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations - Standard

Related - Related Statutes³

294.100 Public official expending money in excess of amount or for different purpose than provided by law unlawful

Footnotes - Standard

ORS 294.388¹ Estimates and reconciliation of expenditures and other requirements

OregonLaws.org

<http://www.oregonlaws.org/ors/294.388>

Accessed June 21, 2016

- 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.
[Formerly 294.352]

Annotations - (formerly 294.352)

See also annotations under ORS 294.351 in permanent edition.

Notes of Decisions/In General Purpose of contingency fund is to cover unanticipated needs and not to provide working capital. *Gugler v. Baker School Dist.* 5-J, 12 OTR 162 (1992)

Contingency fund for general fund below statewide average was not unreasonable. *Gugler v. Baker School Dist.* 5-J, 12 OTR 162 (1992)

Atty. Gen. Opinions Under Former Similar Statute (Ors 294.351)
Funds from county Revenue Sharing Contingency Fund for architectural fees and construction of building, (1974) Vol 36, p 795; Board of Education rules manual compliance with this section, (1977) Vol 38, p 786

Law Review Citations Under Former Similar Statute (Ors 294.351)
51 OLR 44 (1971)

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related-Related Statutes³

294.175 Definitions
294.393 Preparation of estimates by school, education service and community college districts and by municipal corporations operating public utility or hospital

Footnotes - Standard

ORS 294.393¹ Preparation of estimates by school, education service and community college districts and by municipal corporations operating public utility or hospital

OregonLaws.org

<http://www.oregonlaws.org/ors/294.393>

Accessed June 21, 2016

(1) Each school district and each education service district shall prepare the estimates of expenditures required under ORS 294.388 (Estimates and reconciliation of expenditures and other requirements) in accordance with the classification of revenue and expenditure accounts prescribed by the Department of Education in consultation with the Department of Revenue. The Department of Revenue is responsible for determining the districts compliance with this subsection.

(2) Each community college district shall prepare the estimates of expenditures required under ORS 294.388 (Estimates and reconciliation of expenditures and other requirements) in accordance with the classification of revenue and expenditure accounts prescribed by the Department of Community Colleges and Workforce Development in consultation with the Department of Revenue. The Department of Revenue is responsible for determining the districts compliance with this subsection.

(3) Notwithstanding ORS 294.388 (Estimates and reconciliation of expenditures and other requirements) (2), each municipal corporation that operates a public utility or hospital shall prepare estimates for the operations of each public utility or hospital in accordance with:

- (a) The applicable generally accepted system of accounts for the operations; or
- (b) The general system of accounts in ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents). [Formerly 294.356]

Annotation (formerly 294.356)

Atty. Gen. Opinions Adoption of federal budget manual as satisfying rule promulgation requirement, (1977) Vol 38, p 786

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authoritys proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related-Related Statutes³ - None

Footnotes - Standard

ORS 294.398¹ Estimate of unappropriated ending fund balance for each fund

OregonLaws.org

<http://www.oregonlaws.org/ors/294.398>

Accessed June 21, 2016

A municipal corporation may include in its budget an estimate of unappropriated ending fund balance for each fund, for use in the fiscal period following that for which the budget is being prepared. The estimate authorized by this section represents cash or net working capital which will be carried over into the year following the ensuing fiscal year or ensuing budget period for which the budget is being prepared. It shall not in any way reduce the cash balance or net working capital which becomes part of the budget resources provided in ORS 294.361 (Contents of estimate of budget resources) (1) to (3). The unappropriated ending fund balance authorized by this section shall become a budget resource at the close of the ensuing fiscal year or ensuing budget period for the succeeding year or budget period. Except as provided in ORS 294.338 (Compliance with Local Budget Law required prior to expenditure or tax certification) (2) and 294.481 (Authorization to receive grants or borrow or expend moneys to respond to public emergency), no appropriation or expenditure shall be made in the year or budget period for which the budget is applicable for the amount estimated pursuant to this section. [Formerly 294.371]

Annotations - Standard

Related-Related Statutes³

294.368 Determination of estimated tax revenues

Footnotes - Standard

ORS 294.403¹ Budget Message

OregonLaws.org

<http://www.oregonlaws.org/ors/294.403>

Accessed June 14, 2016

A budget message shall be prepared by or under the direction of the executive officer of the municipal corporation or, where no executive officer exists, by or under the direction of the presiding officer of the governing body. The budget message shall be delivered at a meeting of the budget committee as provided in ORS 294.426 (Budget committee meeting) (1). The budget message shall:

- (1) Explain the budget document;
- (2) Contain a brief description of the proposed financial policies of the municipal corporation for the ensuing year or ensuing budget period;
- (3) Describe in connection with the financial policies of the municipal corporation, the important features of the budget document;
- (4) Set forth the reason for salient changes from the previous year or budget period in appropriation and revenue items;
- (5) Explain the major changes in financial policy; and

(6) Set forth any change contemplated in the municipal corporations basis of accounting and explain the reasons for the change and the effect of the change on the operations of the municipal corporation. [Formerly 294.391]

Annotations §§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Annotations - Standard

Related-Related Statutes³

ORS 294.426. Budget committee meeting

Footnotes - Standard

ORS 294.408¹ Time of making budget message and document

OregonLaws.org

<http://www.oregonlaws.org/ors/294.408>

Accessed June 14, 2016

The budget message and budget document shall be prepared a sufficient length of time in advance to allow the adoption of the budget by the close of the current fiscal year or current budget period. [Formerly 294.396]

Annotations - Standard

Related-Related Statutes - None

Footnotes - Standard

ORS 294.414¹ Budget committee

OregonLaws.org

<http://www.oregonlaws.org/ors/294.414>

Accessed June 21, 2016

(1) Except as provided in ORS 294.423 (Governing body of certain municipal corporations to be budget committee), the governing body of each municipal corporation shall establish a budget committee in accordance with the provisions of this section.

(2) The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body; if there are electors fewer than the number required, the governing body and the electors who are willing to serve shall be the budget committee; and if there are no electors willing to serve, the governing body shall be the budget committee.

(3) The members of the budget committee shall receive no compensation for their services as members of such committee.

- (4) Appointive members of the budget committee may not be officers, agents or employees of the municipal corporation.
- (5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.
- (6) Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.
- (7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.
- (8) If the number of members of the governing body is reduced or increased by law or charter amendment, the governing body of the municipal corporation shall reduce or increase the number of appointive members of the budget committee so that the number thereof shall be equal to but not greater than the number of members of the governing body. To effect a reduction, the governing body of the municipal corporation may remove such number of appointive members as may be necessary. The removals shall be made so that the number remaining will be divided into three, if the terms of the appointive members are governed by subsection (5) of this section, or four, if the terms of the appointive members are governed by subsection (6) of this section, equal or approximately equal groups as to terms. In case of an increase, additional appointive members shall be appointed for such terms so that they, together with the members previously appointed, will be divided into three or four, as appropriate under this section, equal or approximately equal groups as to terms.
- (9) The budget committee shall at its first meeting after its appointment elect a presiding officer from among its members. [Formerly 294.336]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|--|
| 294.423 | Governing body of certain municipal corporations to be budget committee |
| 294.426 | Budget committee meeting |
| 334.240 | District budget |
| 341.577 | Procedure when district annexes new territory that is greater in population than original district |

Footnotes - Standard

ORS 294.423¹ Governing body of certain municipal corporations to be budget committee

OregonLaws.org

<http://www.oregonlaws.org/ors/294.423>

Accessed June 21, 2016

- exception

(1) The governing body of each municipal corporation having a population exceeding 200,000 and that is located in a county having a tax supervising and conservation commission shall be the

budget committee for the municipal corporation unless the governing body of the municipal corporation elects by resolution to create a budget committee as provided in ORS 294.414 (Budget committee).

(2) The governing body of a city with a population of more than 400,000 is the budget committee of an urban renewal agency created by the city under ORS 457.035 (Urban renewal agencies). [Formerly 294.341]

Annotations - Standard

Related-Related Statutes - None

Footnotes - Standard

ORS 294.426¹ Budget committee meeting

OregonLaws.org

<http://www.oregonlaws.org/ors/294.426>

Accessed June 21, 2016

- notice
- receipt of budget message and document
- provision of copies of document

(1) The budget committee established under ORS 294.414 (Budget committee) shall hold one or more meetings for the following purposes:

(a) Receiving the budget message prepared under ORS 294.403 (Budget message) and the budget document; and

(b) Providing members of the public with an opportunity to ask questions about and comment on the budget document.

(2)(a) If a budget committee holds more than one meeting under subsection (1) of this section, the budget message and the budget document must be received at the first meeting.

(b) If the budget committee does not provide members of the public with an opportunity to ask questions about and comment on the budget document at the first meeting, the budget committee must provide the public with the opportunity at a subsequent meeting.

(3)(a) Except as provided in paragraph (b) of this subsection, the budget officer designated under ORS 294.331 (Budget officer) shall publish prior notice of each meeting of the budget committee held pursuant to subsection (1) of this section. The notice must contain the information described in subsection (4) of this section and must be published by one of the methods described in subsection (5) of this section.

(b)(A) If the budget committee holds more than one meeting for the purposes described in subsection (1) of this section, the budget officer may publish a combined notice for all the meetings.

(B) If the budget committee holds more than one meeting for the purpose described in subsection (1)(b) of this section, the budget officer may publish notice of only the first meeting. Notice of subsequent meetings may be given as provided in ORS 294.428 (Budget committee hearings)

(2). If notice is published for a meeting under this subparagraph and it is subsequently determined that the meeting is unnecessary, notice of cancellation of the meeting must be published as provided in ORS 294.428 (Budget committee hearings) (2).

(4) The notice required under subsection (3) of this section must state:

- (a) The purpose, time and place of the meeting or meetings and the place where the budget document is available;
 - (b) That the meeting is a public meeting where deliberations of the budget committee will take place; and
 - (c) If the meeting described in the notice is a meeting at which the budget committee will receive questions and comments from members of the public, that any person may ask questions about and comment on the budget document at that time.
- (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.
- (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 corporations 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.
- (c) If the notice is published by mailing or hand delivery, the notice must be placed with the United States Postal Service or hand delivered not less than 10 days before the meeting date.
- (6)(a) At any time before the first meeting required under subsection (1) of this section, the budget officer may provide one copy of the budget document to each member of the budget committee solely for the information and use of the individual members. The budget committee may not deliberate on the budget document as a body before the first meeting.
- (b) If the budget officer does not provide copies of the budget document to the members of the budget committee under paragraph (a) of this subsection, the budget officer shall provide copies at the first meeting required under subsection (1) of this section.
- (7) The budget officer shall file a copy of the budget document in the office of the governing body of the municipal corporation immediately following presentation of the budget document to the members of the budget committee under subsection (6) of this section. The copy is a public record of the municipal corporation.
- (8) The governing body of the municipal corporation must provide to individuals upon request a copy of the budget document or the means of readily obtaining a copy of the budget document.
[Formerly 294.401]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|--------------------------|
| 294.403 | Budget message |
| 294.428 | Budget committee hearing |
| 294.608 | Populous counties |
| 455.210 | Fees |

Footnotes - Standard

ORS 294.428¹ Budget committee hearings

OregonLaws.org

<http://www.oregonlaws.org/ors/294.428>

Accessed June 21, 2016

- approval of budget document

(1) The budget committee shall approve the budget document as submitted by the budget officer or the budget document as revised and prepared by the budget committee. The budget document as approved by the budget committee shall specify the ad valorem property tax amount or rate for all funds.

(2) In addition to the meetings held under ORS 294.426 (Budget committee meeting) (1), the budget committee may meet from time to time at its discretion. All meetings of the budget committee shall be open to the public. Except for a meeting of the budget committee held under ORS 294.426 (Budget committee meeting) (1), prior notice of each meeting of the budget committee shall be given at the same time as is required for notice of meetings of the governing body of the municipal corporation and may be given in the same manner as notice of meetings of the governing body or by any one or more of the methods described in ORS 294.311 (Definitions for ORS 294.305 to 294.565) (35).

(3) The budget committee may demand and receive from any officer, employee or department of the municipal corporation any information the committee requires for the revision and preparation of the budget document. The budget committee may compel the attendance of any such officer or employee at its meetings. [Formerly 294.406]

Annotations - Standard

Related-Related Statutes³

294.426 Budget committee meeting

Footnotes - Standard

ORS 294.431¹ Submission of budget document to tax supervising and conservation commission before date of public hearing

OregonLaws.org

<http://www.oregonlaws.org/ors/294.431>

Accessed June 21, 2016

(1) A municipal corporation that has a population not exceeding 200,000, is located in a county having a tax supervising and conservation commission, has not made an election under ORS 294.625 (Jurisdiction of commission) (2) and has not submitted its approved budget document to the tax supervising and conservation commission for a public hearing pursuant to ORS 294.453 (Hearing by governing body on budget document as approved by budget committee) (3) shall submit its approved budget document to the tax supervising and conservation commission in the county at least 30 days before the date of the public hearing in accordance with ORS 294.453 (Hearing by governing body on budget document as approved by budget committee).

(2) A municipal corporation that has a population exceeding 200,000, or a municipal corporation that has a population not exceeding 200,000, has not made an election under ORS 294.625 (Jurisdiction of commission) (2) and requests the tax supervising and conservation commission to conduct the public hearing described in ORS 294.453 (Hearing by governing body on budget document as approved by budget committee), shall submit its approved budget document to the tax supervising and conservation commission in the county at least 20 days before the date of the public hearing in accordance with ORS 294.453 (Hearing by governing body on budget document as approved by budget committee).

(3) If the real market value of all property subject to taxation by a municipal corporation in a county having a tax supervising and conservation commission is greater than the real market value of all property subject to taxation by the municipal corporation in any other county, the municipal corporation shall submit its approved budget document to the tax supervising and conservation commission pursuant to subsection (1) or (2) of this section. As used in this subsection, real market value means the real market value computed according to ORS 308.207 (Computation of real market value for taxing or bonding limitations) from the assessment rolls last in the process of collection.

(4) Upon timely application in writing by a municipal corporation, a tax supervising and conservation commission may for good cause allow the municipal corporation to submit its approved budget document later than required under subsections (1) and (2) of this section. [Formerly 294.411]

Annotations - Standard

Related-Related Statutes³

294.453 Hearing by governing body on budget document as approved by budget committee

Footnotes - Standard

ORS 294.433¹ Format for notices and summaries

OregonLaws.org

<http://www.oregonlaws.org/ors/294.433>

Accessed June 21, 2016

Format for publication of notices and summaries required by ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) shall be prescribed by the Department of Revenue. [Formerly 294.413]

Annotations - Standard

Related-Related Statutes - None

Footnotes - Standard

ORS 294.438¹ Publication of notice of meeting, financial summary and budget summary

OregonLaws.org

<http://www.oregonlaws.org/ors/294.438>

Accessed June 21, 2016

- requirements of financial summary and notice of meeting
- rules

(1) Not more than 30 days and not less than five days before the meeting of the governing body of a municipal corporation under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee), a notice of the meeting and a financial summary of the budget as approved by the budget committee and compared with the actual expenditures and budget resources of the preceding year or preceding budget period and the budget summary of the current year or current budget period must be published by one or more of the methods described in ORS 294.311 (Definitions for ORS 294.305 to 294.565) (35) at least once. The notice and financial summary may be published in accordance with forms prescribed by the Department of Revenue or in a narrative format that includes all the information required under subsections (2) to (8) of this section.

(2) Except as provided in ORS 294.441 (Requirements for financial summaries of school, education service and community college districts), the financial summary required under subsection (1) of this section must state separately the total amount of resources included in the budget in each of the following categories:

- (a) Beginning fund balance or net working capital;
- (b) Income from fees, licenses, permits, fines, assessments and all other service charges imposed by the municipal corporation;
- (c) Property taxes approved by the budget committee for the ensuing year, or as increased by the governing body of the municipal corporation as provided in ORS 294.456 (Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate);
- (d) Federal, state and other grants, gifts, allocations and donations;
- (e) Proceeds from bonds and other borrowings;
- (f) Interfund revenue transfers and reimbursements for internal services; and
- (g) The total of all other budget resources.

(3) Except as provided in ORS 294.441 (Requirements for financial summaries of school, education service and community college districts), the financial summary required under subsection (1) of this section must state separately the total amount of expenditures and other requirements included in the budget in each of the following categories:

- (a) Personnel services;
- (b) Materials and services;
- (c) Capital outlay;
- (d) Debt service;
- (e) Special payments;
- (f) Interfund revenue transfers;
- (g) Operating contingencies; and
- (h) Unappropriated ending fund balance and reserves.

(4)(a) Except as provided in ORS 294.441 (Requirements for financial summaries of school, education service and community college districts), the financial summary required under subsection (1) of this section must state the estimated total amount of expenditures and other requirements and the estimated total number of employees stated in full-time equivalent positions for the ensuing year or ensuing budget period for each organizational unit or program of the municipal corporation.

(b) For purposes of this subsection, organizational unit does not apply to hospitals.

(5)(a) The financial summary required under subsection (1) of this section must describe in narrative format the prominent changes from the current year or current budget period in the activities and financing of the major organizational units or major programs.

(b) For purposes of this subsection, organizational unit does not apply to hospitals.

(6) The financial summary required under subsection (1) of this section must state the municipal corporations operating tax rate or amount and the rate or amount of all other ad valorem property taxes to be certified to the assessor, including separate rates or amounts for local option taxes and ad valorem property taxes for meeting payments on bond principal and interest and for meeting other obligations of the municipal corporation described in section 11 (5), Article XI of the Oregon Constitution. Tax rates must be stated as a rate per thousand dollars of assessed value.

(7) The following statements must be published with the financial summary required under subsection (1) of this section:

(a) A classified statement of outstanding indebtedness excluding indebtedness that has been defeased as provided in ORS 287A.195 (Compliance with constitutional or statutory debt limits); and

(b) A classified statement of all indebtedness authorized but not incurred.

(8) The meeting notice required under subsection (1) of this section must:

(a) State the time and place of the budget hearing at which the approved budget document may be discussed with the governing body of the municipal corporation;

(b) State the place where the complete budget document is available during regular business hours for inspection by the general public and where and when copies of the complete budget document may be obtained;

(c) State that the budget has been prepared in accordance with the basis of accounting used in the preceding year or preceding budget period unless a change in the basis of accounting is anticipated; and

(d) If a change in the basis of accounting is to be made, explain the change and the effects of the change.

(9) The Department of Revenue may adopt rules to implement the provisions of this section.

[Formerly 294.416; 2013 c.420 §1]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|--|
| 294.333 | Basis of accounting used by municipal corpora-tion |
| 294.433 | Format for notices and summaries |
| 294.441 | Requirements for financial summaries of school, educa-tion service and community college districts |
| 294.448 | Manner of publication |
| 294.453 | Hearing by governing body on budget docu-ment as approved by budget committee |

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 294.608 | Populous counties |

Footnotes - Standard

ORS 294.441¹ Requirements for financial summaries of school, education service and community college districts

OregonLaws.org

<http://www.oregonlaws.org/ors/294.441>

Accessed June 21, 2016

(1) For a school district or an education service district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of resources included in the budget in each of the following categories:

- (a) Beginning fund balance;
- (b) Property taxes other than local option taxes;
- (c) Local option taxes;
- (d) Local sources;
- (e) Intermediate sources;
- (f) State sources;
- (g) Federal sources;
- (h) Interfund revenue transfers; and
- (i) The total of all other budget resources.

(2) For a school district or an education service district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of expenditures and other requirements included in the budget in each of the following objects:

- (a) Salaries;
- (b) Associated payroll cost;
- (c) Purchased services;
- (d) Supplies and materials;
- (e) Capital outlay;
- (f) Other objects other than debt service;
- (g) Debt service;
- (h) Interfund transfers;
- (i) Operating contingencies; and
- (j) Unappropriated ending fund balance and reserves.

(3) For a school district or an education service district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of expenditures and other requirements and the total number of employees stated in full-time equivalent positions included in the budget in each of the following functions:

- (a) Instruction;
- (b) Support services;

- (c) Enterprise and community services;
 - (d) Facilities acquisition and construction;
 - (e) Other uses other than debt service and interfund transfers;
 - (f) Debt service;
 - (g) Interfund transfers;
 - (h) Operating contingencies; and
 - (i) Unappropriated ending fund balance and reserves.
- (4) For a community college district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of resources included in the budget in each of the following categories:
- (a) Beginning fund balance;
 - (b) Property taxes other than local option taxes;
 - (c) Local option taxes;
 - (d) Tuition and fees;
 - (e) Other local sources;
 - (f) State sources;
 - (g) Federal sources;
 - (h) Interfund revenue transfers; and
 - (i) The total of all other budget resources.
- (5) For a community college district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of expenditures and other requirements included in the budget in each of the following objects:
- (a) Personnel services;
 - (b) Materials and services;
 - (c) Financial aid;
 - (d) Capital outlay;
 - (e) Debt service;
 - (f) Other requirements;
 - (g) Transfers;
 - (h) Operating contingencies; and
 - (i) Unappropriated ending fund balance and reserves.
- (6) For a community college district, the financial summary required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) must state separately the total amount of expenditures and other requirements and the total number of employees stated in full-time equivalent positions included in the budget in each of the following functions:
- (a) Instruction;
 - (b) Instructional support;
 - (c) Student services other than student loans and financial aid;
 - (d) Student loans and financial aid;
 - (e) Community services;
 - (f) College support services other than facilities acquisition and construction;
 - (g) Facilities acquisition and construction;

- (h) Interfund transfers;
- (i) Other objects;
- (j) Operating contingencies; and
- (k) Unappropriated ending fund balance and reserves. [2011 c.473 §10; 2013 c.420 §2]

Note: 294.441 (Requirements for financial summaries of school, education service and community college districts) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations - Standard

Related-Related Statutes³

294.438 Publication of notice of meeting, financial summary and budget summary

Footnotes - Standard

ORS 294.444¹ County budget summary of revenues and expenditures funded in part by state resources

OregonLaws.org

<http://www.oregonlaws.org/ors/294.444>

Accessed June 21, 2016

County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior years adopted budget, and actual revenue and expenditure data from the two previous years. [Formerly 294.419]

Note: 294.444 (County budget summary of revenues and expenditures funded in part by state resources) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations - Standard

Related-Related Statutes³ - None

Footnotes - Standard

ORS 294.448¹ Manner of publication

OregonLaws.org

<http://www.oregonlaws.org/ors/294.448>

Accessed June 21, 2016

- alternative requirements in certain cases

(1) If no newspaper is published in a municipal corporation the aggregate estimated budget expenditures of which do not exceed \$100,000 for the ensuing fiscal year or \$200,000 for the ensuing budget period, the municipal corporation may post the notice of the meeting and financial summary of the budget required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) (1) in three conspicuous places in the municipal corporation for at least 20 days before the date of the meeting required under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee).

(2) Notwithstanding ORS 294.438 (Publication of notice of meeting, financial summary and budget summary), a municipal corporation having a population exceeding 200,000 and located in a county having a tax supervising and conservation commission or a municipal corporation having a population not exceeding 200,000 that has not made an election under ORS 294.625 (Jurisdiction of commission) (2) and that requests the tax supervising and conservation commission to conduct the public hearing described in ORS 294.453 (Hearing by governing body on budget document as approved by budget committee) shall, not less than five days and not more than 30 days before the date of the meeting required under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee), publish a notice stating:

- (a) The date, time and place of the meeting required under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee);
- (b) The place where the complete budget document is available during regular business hours for inspection by the general public;
- (c) Total budget requirements and taxes to be levied;
- (d) Changes in the amount or rate of proposed ad valorem property taxes; and
- (e) The place where copies of the complete budget or parts of the complete budget may be obtained. [Formerly 294.421]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 341.357 | Publication of notices |

Footnotes - Standard

ORS 294.451¹ Sufficiency of publication of budget documents

OregonLaws.org

<http://www.oregonlaws.org/ors/294.451>

Accessed June 21, 2016

- notice to governing body and assessor of publication error

(1) When a notice, budget summary or other document is required to be published under any provision of ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents), publication of the document shall be considered sufficient for all purposes if a good faith effort is made by the budget officer of the municipal corporation to publish by any one or more of the methods described in ORS 294.311 (Definitions for ORS 294.305 to 294.565) (35), notwithstanding any defect in the publication, including but not limited to:

- (a) Typographical or scrivener's errors in the published material;
- (b) Failure of the published materials to be mailed or hand delivered to each street and postal mailing address within the jurisdictional boundaries of the municipal corporation;
- (c) Arithmetic errors in computing numerical information, including tax levies or tax rates;
- (d) Calculations of ad valorem property taxes not made in accordance with the applicable requirements of law; or
- (e) Failure to publish within the time periods required by law.

(2) At the first regularly scheduled meeting of the governing body of the municipal corporation that is held following the discovery of any publication error described in subsection (1)(a), (c) or (d) of this section, the budget officer shall advise the governing body in writing of the error and shall correct the error by testimony before the governing body at the meeting. If the error relates to the calculation of ad valorem property taxes, the budget officer shall immediately notify the county assessor of the error in writing, identifying the correct ad valorem property tax. [Formerly 294.425]

Annotations - Standard

Related-Related Statutes³ - None

Footnotes - Standard

ORS 294.453¹ Hearing by governing body on budget document as approved by budget committee

OregonLaws.org

<http://www.oregonlaws.org/ors/294.453>

Accessed June 21, 2016

- alternative procedure in certain cases

(1) Except as provided in subsections (2) and (3) of this section, the governing body of a municipal corporation shall meet at the time and place designated in the notice of meeting required under ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) for the purpose of holding a public hearing on the budget document as approved by the

budget committee. At the meeting any person may appear for or against any item in the approved budget document.

(2) A municipal corporation having a population exceeding 200,000 and located in a county having a tax supervising and conservation commission shall submit its budget document to the tax supervising and conservation commission of the county under ORS 294.431 (Submission of budget document to tax supervising and conservation commission before date of public hearing)

(2). The governing body of the municipal corporation or its representatives shall meet with the taxpayers of the municipal corporation at a public hearing to be called and conducted by the tax supervising and conservation commission.

(3) A municipal corporation that has a population not exceeding 200,000 and is located in a county having a tax supervising and conservation commission may submit its approved budget document to the tax supervising and conservation commission of the county under ORS 294.431 (Submission of budget document to tax supervising and conservation commission before date of public hearing) (1) for a public hearing. The governing body of the municipal corporation or its representatives shall meet with the taxpayers of the municipal corporation at a public hearing to be called and conducted by the tax supervising and conservation commission. [Formerly 294.430]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|--|
| 294.431 | Submission of budget document to tax supervising and conservation commission before date of public hearing |
| 294.438 | Publication of notice of meeting, financial summary and budget summary |
| 294.448 | Manner of publication |
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |

Footnotes - Standard

ORS 294.456¹ Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate

OregonLaws.org

<http://www.oregonlaws.org/ors/294.456>

Accessed June 21, 2016

- amendment of budget estimates, appropriations and tax amounts or rates limited
- requirements for appropriations and tax amounts or rates

(1)(a) After the public hearing required under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee) (1) and consideration of matters discussed at the public hearing, the governing body of a municipal corporation shall enact the ordinances or resolutions necessary to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for either the ensuing year or each of the years of the ensuing budget period and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060 (Notice certifying taxes).

(b) The governing body may amend the budget estimates and proposed ad valorem property tax amount or rate in the budget document before adoption under paragraph (a) of this subsection and after adoption if the post-adoption amendments are adopted prior to the commencement of the fiscal year or budget period to which the budget relates.

(c) Notwithstanding paragraph (b) of this subsection, unless the amended budget document is republished pursuant to ORS 294.438 (Publication of notice of meeting, financial summary and budget summary) or 294.448 (Manner of publication) in the same manner as the original budget and another public hearing is held pursuant to ORS 294.453 (Hearing by governing body on budget document as approved by budget committee) (1), or except to the extent ad valorem property taxes may be increased under ORS 294.476 (Local option tax approved after adoption of budget):

(A) The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater;

(B) The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater; and

(C) The amount or rate of the total ad valorem property taxes to be certified by the municipal corporation to the assessor may not exceed the amount approved by the budget committee.

(2)(a) After a public hearing under ORS 294.453 (Hearing by governing body on budget document as approved by budget committee) (2) or (3), receipt of the certification of the tax supervising and conservation commission, if required, and consideration of any orders, recommendations or objections made by the tax supervising and conservation commission in accordance with law, the governing body of a municipal corporation shall enact the ordinances or resolutions necessary to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate for either the ensuing fiscal year or each of the fiscal years of the ensuing budget period and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060 (Notice certifying taxes).

(b) The action taken by the governing body under paragraph (a) of this subsection on each order, recommendation or objection made by the commission, with the reasons for the action, must be included in the ordinance or resolution adopting the budget.

(c) The governing body shall send a certified copy of the ordinance or resolution to the commission within 15 days after the date the ordinance or resolution is adopted.

(d) The governing body may amend the budget estimates, appropriations and ad valorem property tax amount or rate in the budget document before adoption under paragraph (a) of this subsection and after adoption if the post-adoption amendments are adopted prior to the commencement of the fiscal year or budget period to which the budget relates.

(e) Notwithstanding paragraph (d) of this subsection, unless the amended budget document is resubmitted to the tax supervising and conservation commission for another public hearing and for recommendations or objections of the commission, or except to the extent ad valorem property taxes may be increased under ORS 294.476 (Local option tax approved after adoption of budget):

(A) The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater;

- (B) The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater; and
- (C) The amount or rate of the total ad valorem property taxes to be certified by the municipal corporation to the assessor may not exceed the amount approved by the budget committee.
- (3)(a) Except as provided in subsections (4) and (5) of this section, the appropriations required under subsections (1) and (2) of this section must contain:
- (A) One amount for each organizational unit or program of each fund that is the total of all amounts for personnel services, materials and services and capital outlay attributable to the organizational unit or program; and
- (B) Separate amounts in each fund for operating expenses for personnel services, materials and services and capital outlay that cannot be allocated to a particular organizational unit or program and for debt service, special payments, interfund revenue transfers and operating contingencies.
- (b) Separate amounts for activities within an organizational unit or program may be appropriated separately.
- (c) For a municipal corporation to which the terms organizational unit and program do not apply, the appropriations must contain separate amounts for personnel services, materials and services, capital outlay, debt service, special payments, interfund revenue transfers and operating contingencies for each fund.
- (4) For a school district or an education service district, the appropriations required under subsections (1) and (2) of this section must contain separate amounts in each major fund for each major function, as prescribed by the Department of Education in consultation with the Department of Revenue, including instruction, support services, enterprise and community services, facilities acquisition and construction, interfund revenue transfers, debt service and operating contingencies.
- (5) For a community college district, the appropriations required under subsections (1) and (2) of this section must contain separate amounts in each fund for:
- (a) Each major function, as prescribed by the Department of Community Colleges and Workforce Development in consultation with the Department of Revenue, including instruction, instructional support, student services, community services, college support services, interfund transfers, debt service and operating contingencies;
- (b) Each major function as required under subsection (4) of this section; or
- (c) Each program or each object classification required under subsection (3) of this section.
- (6) Except as provided in ORS 294.338 (Compliance with Local Budget Law required prior to expenditure or tax certification), 294.463 (Transfers of appropriations within fund or between funds), 294.466 (Appropriation of pass-through revenues), 294.471 (Supplemental budget in certain cases), 294.473 (Procedure when supplemental budget changes estimated expenditures by more than 10 percent) and 294.478 (School or community college district expending federal or state funds in emergency), after the governing body has enacted the ordinances or resolutions necessary to adopt the budget as required under this section, an expenditure, or encumbrance if encumbrance accounting is used, of public money may not be made for any purpose in an amount greater than the amount appropriated.
- (7) The governing body of a municipal corporation shall record the amount or rate of ad valorem property taxes to be certified and the purposes for which the taxes will be used. Except as provided in ORS 294.476 (Local option tax approved after adoption of budget), the municipal

corporation may not certify ad valorem property taxes in an amount or rate greater than the amount or rate recorded for the purposes indicated.

(8)(a) The governing body of a municipal corporation shall determine, make and declare ad valorem property taxes under subsections (1) and (2) of this section as a rate per \$1,000 of assessed value if the taxes are operating taxes as defined in ORS 310.055 (Operating taxes) (1) or rate-based local option taxes.

(b) The governing body shall determine, make and declare ad valorem property taxes under subsections (1) and (2) of this section as an amount if the taxes are certified as amount-based local option taxes, to pay principal and interest on exempt bonded indebtedness or to pay other government obligations described in section 11 (5), Article XI of the Oregon Constitution.

(c) Notwithstanding paragraph (a) of this subsection, the governing body may certify operating taxes as defined in ORS 310.055 (Operating taxes) (1) as a rate or an amount if less than the full authority is needed to balance the fund that will receive the taxes. [Formerly 294.435; 2013 c.420 §3]

Annotations (formerly 294.435)

Notes of Decisions Where ordinance required car rental companies to collect and remit tax on motor vehicle rentals, tax was not invalid on ground of improper adoption procedures, improper use of tax funds, or unconstitutional impact on interstate commerce. *Budget Rent-A-Car v. Multnomah County*, 287 Or 93, 597 P2d 1232 (1979)

Atty. Gen. Opinions Budgeting previous unknown losses in year in which discovered, (1980) Vol 40, p 408

Annotations §§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related-Related Statutes³

| | |
|---------|--|
| 294.178 | Assessment grant to county |
| 294.343 | Internal service funds |
| 294.438 | Publication of notice of meeting, financial summary and budget summary |
| 294.476 | Local option tax approved after adoption of budget |
| 294.478 | School or community college district expending federal or state funds in emergency |
| 294.910 | Estimates of expenditures |
| 332.075 | Powers of board |

Footnotes - Standard

ORS 294.458¹ Filing copy of budget and certain documents with county assessor and Department of Revenue

OregonLaws.org

<http://www.oregonlaws.org/ors/294.458>

Accessed June 21, 2016

- records

(1) On or before July 15 of each year, or upon such other date as the Department of Revenue shall designate, each civil subdivision in the state that does not levy an ad valorem property tax, that is subject to the Local Budget Law and that prepares an annual budget shall file with the Department of Revenue a copy of the resolution adopting the budget and of the resolution making appropriations.

(2) On or before July 15 of the first fiscal year of the budget period, or upon such other date as the Department of Revenue designates, each civil subdivision in the state that does not levy an ad valorem property tax, that is subject to the Local Budget Law and that prepares a biennial budget shall file with the Department of Revenue a copy of the resolution adopting the budget and of the resolution making appropriations.

(3) Each municipal corporation subject to the Local Budget Law that certifies an ad valorem property tax shall file with the county assessor as provided in ORS 310.060 (Notice certifying taxes):

(a) Two copies each of the notice required under ORS 310.060 (Notice certifying taxes) and the categorization certification.

(b) Two copies of a statement confirming the ad valorem property taxes approved by the budget committee.

(c) Two copies each of the ordinances or resolutions to adopt the budget, to make the appropriations, to itemize and categorize the taxes and to certify the taxes.

(4) As soon as the county assessor receives the documents listed in subsection (3) of this section, the county assessor shall forward one copy of each document to the Department of Revenue.

(5)(a) Not later than September 30 of each year, a municipal corporation that certifies a tax on property under ORS 310.060 (Notice certifying taxes) shall provide a complete copy of the budget document of the municipal corporation to the clerk of the county in which the principal office of the taxing district is located and, if the taxing district is located in more than one county, to the clerk of each county in which any part of the taxing district is located.

(b) Notwithstanding paragraph (a) of this subsection, a municipal corporation located in a county in which there is no county clerk shall submit the budget document to the county assessor in the county.

(c) Notwithstanding paragraphs (a) and (b) of this subsection, a municipal corporation that is subject to the jurisdiction of a tax supervising and conservation commission under ORS 294.625 (Jurisdiction of commission) shall submit a copy of the budget document to the commission.

(6)(a) Each civil subdivision and municipal corporation that is subject to the Local Budget Law shall retain a true copy of its budget:

(A) If an annual budget is prepared, for two years following the end of the fiscal year; or

(B) If a biennial budget is prepared, for two budget periods following the end of the budget period for which the biennial budget was prepared.

(b) During the period of retention, the civil subdivision or municipal corporation shall send a copy of the budget to the county assessor, the Department of Revenue or the Division of Audits upon request. [Formerly 294.555]

Annotations - Standard

Related-Related Statutes³

| | |
|---------|---|
| 198.345 | Effect of failure to file certain reports |
| 198.360 | Continuation or termination of district |
| 294.565 | Failure to file copy of required budget, reports or other documents |
| 310.060 | Notice certifying taxes |
| 553.720 | Manner of collecting tax |

Footnotes - Standard

ORS 294.461¹ Tax certification contrary to law voidable by Oregon Tax Court

OregonLaws.org

<http://www.oregonlaws.org/ors/294.461>

Accessed June 21, 2016

- appeal procedure

(1) Any ad valorem property tax made contrary to the provisions of ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) or any other law relating to the making of tax levies shall be voidable as provided in subsection (2) of this section and ORS 310.070 (Procedure when taxes exceed limitations or are incorrectly categorized).

(2) The county assessor, county court, board of county commissioners, the Department of Revenue, tax supervising and conservation commission or 10 or more interested taxpayers may appeal to the regular division of the Oregon Tax Court and such appeal shall be perfected in the following manner only:

(a) Within 30 days after the certification of ad valorem property taxes is filed with the county assessor under ORS 310.060 (Notice certifying taxes), the appealing party shall file a complaint with the clerk of the tax court at its principal office in Salem, Oregon. Such filing in the tax court shall constitute the perfection of the appeal. Service upon the Department of Revenue shall be accomplished by the clerk of the tax court filing a copy of the complaint with the Director of the Department of Revenue and with the secretary or clerk of the municipal corporation. When a complaint is filed under this section by 10 or more interested taxpayers, if following perfection of the courts jurisdiction to hear the case:

(A) One or more of the taxpayers withdraws from the proceedings, and five or more of the taxpayers do not withdraw, the court shall nevertheless retain jurisdiction to hear the matter; or
(B) One or more of the taxpayers withdraws from the proceedings, and fewer than five of the taxpayers remain parties and do not withdraw, the court shall not retain jurisdiction to hear the matter but shall dismiss the case with prejudice.

(b) The complaint shall state the facts and the grounds upon which the plaintiff contends the tax should be voided or modified. The case shall proceed thereafter in the manner provided in ORS

305.405 (Oregon Tax Court) to 305.494 (When shareholder may represent corporation in tax court proceedings).

(3) If the tax court finds that the budget and the tax certification in question were not prepared and made in substantial compliance with ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) and any other applicable law relating to the making of ad valorem property taxes, it shall declare void or modify any such tax and shall direct that such action be taken, all as in the circumstances it shall deem appropriate. [Formerly 294.485]

Annotations (formerly 294.485)

Notes of Decisions Doctrine of substantial compliance must be limited to relieving parties from minor irregularities or errors which would not affect substance of statutes objectives. Dept. of Rev. v. Umatilla County, 10 OTR 309 (1986)

This section does not make Tax Court exclusive forum for all issues that can arise in connection with Local Budget Law but applies only to noncompliance with budget law in connection with preparation and making of budgets and levies; section does not address expenditures made after budget is adopted but which are not authorized in budget or are nominally authorized through pro-ceedures which violate budget law. Gugler v. Baker County Education Ser. Dist., 86 Or App 549, 740 P2d 798 (1987), affd 305 Or 563, 754 P2d 900 (1988)

As a mechanical proposition and as relevant to unlawful building expenditures alleged in this case, this section could not be a source of redress for improper transfers of appropriations within funds or from one fund to another. Gugler v. Baker County Education Serv. Dist., 86 Or App 549, 740 P2d 798 (1987), affd 305 Or 563, 754 P2d 900 (1988)

Tax Courts jurisdiction over Local Budget Law matters is conferred by this section, not ORS 305.410 (Authority of court in tax cases within its jurisdiction). Gugler v. Baker County Education Serv. Dist., 86 Or App 549, 740 P2d 798 (1987), affd 305 Or 563, 754 P2d 900 (1988)

Term interested taxpayer does not include renter of commercial or residential property or person by virtue of payment of city business occupation taxes. Hermo v. City of Lincoln City, 12 OTR 52 (1991)

Levy challenge procedure does not exempt plaintiff challenging tax base ballot title from general procedural requirements for ballot title challenges. Coultas v. City of Sutherlin, 318 Or 584, 871 P2d 465 (1994)

Attachment to complaint of appendix containing signatures of 10 interested taxpayers is sufficient notwithstanding that not all of taxpayers are listed or signed as plaintiffs on complaint. Luedtke v. Estacada School District #108, 16 OTR 114 (2002)

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth., 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related-Related Statutes³

294.520 Priority of appeals under Local Budget Law

Footnotes - Standard

ORS 294.463¹ Transfers of appropriations within fund or between funds

OregonLaws.org

<http://www.oregonlaws.org/ors/294.463>

Accessed June 21, 2016

Subject to the provisions of the charter of a city or county or a law relating to municipal corporations:

(1) Except as provided in subsection (2) of this section, transfers of appropriations may be made within a fund when authorized by ordinance or resolution of the governing body of a municipal corporation. The ordinance or resolution must state the need for the transfer, the purpose for the authorized expenditure and the amount transferred.

(2) Transfers of general operating contingency appropriations that in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund contained in the original budget adopted by the governing body of the municipal corporation for the fiscal year or budget period may be made only after adoption of a supplemental budget prepared for the purpose.

(3) Transfers of appropriations or of appropriations and an equal amount of budget resources may be made between funds of the municipal corporation when authorized by ordinance or resolution of the governing body. The ordinance or resolution must state the need for the transfer, the purpose for the authorized expenditures in the appropriation and the amount transferred.

(4) This section applies only to transfers made after a budget has been approved and during the fiscal year or budget period for which the appropriations are made. [Formerly 294.450]

Annotations (formerly 294.450)

Atty. Gen. Opinions Distribution of earnings from investment of money in the custody of the county treasurer, (1971) Vol 35, p 1020; school districts expenditure of funds set aside for potential unemployment insurance liability for operating the district, (1976) Vol 38, p 304

§§ 294.305 (Sections constituting Local Budget Law) to 294.520 (Priority of appeals under Local Budget Law)

Notes of Decisions Tax court properly invalidated sanitary authority's proposed tax where authority had sufficient federal grant and other funds available to meet payments due on its bonds without tax. *Bashaw, Dept. of Rev. v. Bear Creek Valley San. Auth.*, 287 Or 113, 597 P2d 822 (1979)

Atty. Gen. Opinions Budgeting deferred compensation assets and liabilities, (1976) Vol 37, p 1284; exclusion of municipal financial activities with respect to urban renewal agency projects, (1977) Vol 38, p 1062

Related-Related Statutes³

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 294.481 | Authorization to receive grants or borrow or expend moneys to respond to public emergency |

Footnotes - Standard

ORS 294.466¹ Appropriation of pass-through revenues

OregonLaws.org

<http://www.oregonlaws.org/ors/294.466>

Accessed June 21, 2016

(1) A municipal corporation imposing taxes, fees or charges that in accordance with applicable law or an intergovernmental agreement under ORS chapter 190 must be paid on a pass-through basis to another municipal corporation shall include the taxes, fees or charges in its budget and appropriate the estimated amount generated by the taxes, fees or charges.

(2) The appropriation required under subsection (1) of this section must take the form of an expense of the municipal corporation imposing the taxes, fees or charges.

(3) If the actual amount collected from the taxes, fees or charges during a fiscal year or budget period exceeds the estimated amount included in the budget of the municipal corporation imposing the taxes, fees or charges for the fiscal year or budget period, upon determining that the excess exists, the governing body of the municipal corporation shall appropriate the excess by means of an ordinance or resolution and no further action is required under ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) to budget, appropriate or expend the excess. [2011 c.473 §18]
Note: 294.466 (Appropriation of pass-through revenues) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations - Standard

Related-Related Statutes³

294.456 Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate

Footnotes - Standard

ORS 294.468¹ Loans from one fund to another

OregonLaws.org

<http://www.oregonlaws.org/ors/294.468>

Accessed June 21, 2016

- commingling cash balances of funds

(1) It shall be lawful to loan money from any fund to any other fund of the municipal corporation whenever the loan is authorized by official resolution or ordinance of the governing body. The loans shall be made in compliance with the applicable requirements and limitations of this section. Loans made under this section shall not be made from:

(a) Debt service reserve funds created to provide additional security for outstanding bonds or other borrowing obligations that the municipal corporation has covenanted with the holders of such bonds or other borrowing obligations to maintain at certain specified levels. However, nothing in this paragraph is intended or shall be construed to prohibit loans from any such debt service reserve fund to the extent that the aggregate outstanding amount of the loans does not

exceed the amount by which the amount in such debt service reserve fund exceeds the amount the municipal corporation has covenanted to maintain in the reserve fund with the holders of the related bonds or other borrowing obligations;

(b) Debt service funds created to account for moneys needed to make annual debt service payments on outstanding bonds or other borrowing obligations; or

(c) Moneys credited to any fund when, under applicable constitutional provisions, the moneys are restricted to specific uses unless the purpose for which the loan is to be made is a use allowed under such constitutional provisions.

(2) The resolution or ordinance authorizing any interfund loan permitted under this section shall:

(a) State the fund from which the loan is to be made, the fund to which the loan is to be made, the purpose for which the loan is to be made and the principal amount of the loan.

(b) If the interfund loan is a capital loan, set forth a schedule under which the principal amount of the loan, together with interest thereon at the rate provided for in paragraph (c)(B) of this subsection, is to be budgeted and repaid to the lending fund. The schedule shall provide for the repayment in full of the loan over a term not to exceed 10 years from the date the loan is made.

(c) If the interfund loan is a capital loan, provide that the loan shall bear interest at an annual rate equal to:

(A) The rate of return on moneys invested in the investment pool under ORS 294.805 (Definitions for ORS 294.805 to 294.895) to 294.895 (Board duties, generally), as reported under ORS 294.875 (Monthly report of investments of pool funds), immediately prior to the adoption of the ordinance or resolution authorizing the loan; or

(B) Such other rate as the governing body may determine.

(d) If the interfund loan is an operating loan, provide that the money loaned shall be budgeted and repaid to the fund from which the money was borrowed by the end of the ensuing year or ensuing budget period.

(3) The payment of any operating loans not repaid in the year or budget period in which the operating loan was made shall be budgeted as a requirement in the ensuing year or ensuing budget period.

(4) It shall be lawful to commingle cash balances of funds so long as all such fund moneys are segregated in the budget and accounting records.

(5) As used in this section:

(a) Capital loan means any interfund loan, or portion thereof, made for the purpose of financing the design, acquisition, construction, installation or improvement of real or personal property and not for the purpose of paying operating expenses.

(b) Operating loan means any interfund loan, or portion thereof, that is not a capital loan, including any interfund loan, or portion thereof, made for the purpose of paying operating expenses. [Formerly 294.460; 2013 c.338 §14]

Annotations (formerly 294.460) The following, Plus - Standard

Notes of Decisions This section authorized county to borrow from county general road fund provided other requirements of section were met. State ex rel Weinstein v. Lane County, 71 Or App 238, 692 P2d 135 (1984)

Atty. Gen. Opinions Distribution of earnings from investment of money in the custody of the county treasurer, (1971) Vol 35, p 1020; exchange of land purchased with money from County Road Fund, (1982) Vol 42, p 271

Related-Related Statutes³

294.063 Interfund loan of road fund moneys for patrolling

Footnotes - Standard

ORS 294.471¹ Supplemental budget in certain cases

OregonLaws.org

<http://www.oregonlaws.org/ors/294.471>

Accessed June 21, 2016

- no increase in property taxes permitted

(1) Notwithstanding requirements as to estimates of and limitation on expenditures, during the fiscal year or budget period for which the original budget was adopted, the governing body of a municipal corporation may make one or more supplemental budgets under any of the following circumstances:

(a) An occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires a change in financial planning.

(b) A pressing necessity that could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period and that requires prompt action.

(c) Funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget or a previous supplemental budget for the current year or current budget period.

(d) A request for services or facilities the cost of which is to be supplied by a private individual, corporation or company or by another governmental unit and the amount of which could not be accurately estimated when preparing the original budget or a previous supplemental budget for the current year or current budget period.

(e) Proceeds from the involuntary destruction, involuntary conversion, or sale of property that necessitates the immediate purchase, construction or acquisition of different facilities in order to carry on governmental operations.

(f) Ad valorem property taxes that are received during the fiscal year or budget period in an amount sufficiently greater than the amount estimated to be collected such that the difference will significantly affect the level of government operations to be funded by the taxes as provided in the original budget or a previous supplemental budget for the current year or current budget period.

(g) A local option tax described in ORS 294.476 (Local option tax approved after adoption of budget) that is certified for extension on the assessment and tax roll under ORS 310.060 (Notice certifying taxes) for the fiscal year or budget period in which the local option tax measure is approved by voters.

(h) A reduction in available resources that requires the governing body to reduce appropriations in the original budget or a previous supplemental budget for the current year or current budget period.

(2) A supplemental budget may not extend beyond the end of the fiscal year or budget period during which it is submitted.

(3)(a) If the amended estimated expenditures contained in an individual fund that is being changed by a supplemental budget differ by 10 percent or less from the expenditures in the budget as most recently amended prior to the supplemental budget, the governing body of the municipal corporation may adopt the supplemental budget at a regular meeting of the governing body.

(b) Notice of a regular meeting convened pursuant to paragraph (a) of this subsection, including a statement that a supplemental budget will be considered at the meeting, must be published not less than five days before the meeting.

(c) Additional expenditures contained in a supplemental budget described in this subsection may not be made unless the governing body of the municipal corporation enacts appropriation ordinances or resolutions authorizing the expenditures. The ordinances or resolutions must state the need for and the purpose and amount of the appropriation.

(4) Except as provided in ORS 294.476 (Local option tax approved after adoption of budget), the making of a supplemental budget does not authorize the governing body to increase the municipal corporations total ad valorem property taxes above the amount or rate published with the regular budget and certified to the assessor under ORS 310.060 (Notice certifying taxes) in conjunction with the regular budget for the fiscal year or for each fiscal year of the budget period to which the supplemental budget applies. [Formerly 294.480; 2013 c.420 §4]

Annotations (formerly 294.480) The following, Plus - Standard

Atty. Gen. Opinions Funds from county Revenue Sharing Contingency Fund for architectural fees and construction of building, (1974) Vol 36, p 795; role of budget committee in supplemental budget proceedings and authority to adopt rules with respect to quorum, (1978) Vol 38, p 1935; budgeting previous unknown losses in fiscal year in which discovered, (1980) Vol 40, p 408

Related-Related Statutes³

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 294.473 | Procedure when supplemental budget changes estimated expenditures by more than 10 percent |
| 294.476 | Local option tax approved after adoption of budget |
| 294.481 | Authorization to receive grants or borrow or expend moneys to respond to public emergency |

Footnotes - Standard

ORS 294.473¹ Procedure when supplemental budget changes estimated expenditures by more than 10 percent

OregonLaws.org

<http://www.oregonlaws.org/ors/294.473>

Accessed June 21, 2016

(1)(a) If the amended estimated expenditures contained in an individual fund that is being changed by a supplemental budget made under ORS 294.471 (Supplemental budget in certain cases) differ by more than 10 percent from the expenditures in the budget as most recently amended prior to the supplemental budget, the governing body of the municipal corporation shall hold a public hearing on the supplemental budget.

(b) Notice of the hearing required under paragraph (a) of this subsection, including a summary of the changes proposed in the funds that differ by more than 10 percent from the expenditures in

the budget as most recently amended prior to the supplemental budget, must be published not less than five days before the meeting.

(c) After the hearing, additional expenditures contained in the supplemental budget described in this subsection may not be made unless the governing body of the municipal corporation enacts appropriation ordinances or resolutions authorizing the expenditures. The ordinances or resolutions must state the need for and the purpose and amount of the appropriation.

(2) In counties having a tax supervising and conservation commission:

(a) The governing body of a municipal corporation may adopt a supplemental budget without submitting the budget to the commission prior to adoption.

(b) The commission is not required to hold a hearing on the budget.

(3) The Department of Revenue shall prescribe the form of the notice required under subsection (1) of this section. [2011 c.473 §22; 2013 c.420 §5]

Note: 294.473 (Procedure when supplemental budget changes estimated expenditures by more than 10 percent) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations- Standard

Related-Related Statutes³

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 294.481 | Authorization to receive grants or borrow or expend moneys to respond to public emergency |

Footnotes - Standard

ORS 294.476¹ Local option tax approved after adoption of budget

OregonLaws.org

<http://www.oregonlaws.org/ors/294.476>

Accessed June 21, 2016

- supplemental budget

(1) Following the adoption of a budget under ORS 294.456 (Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate) that does not include revenue from a proposed local option tax, if a municipal corporation places a local option tax measure on the ballot for an election held in September and the electors of the municipal corporation approve the measure, in order to impose the local option tax during the current fiscal year or current budget period the governing body of the municipal corporation must:

(a) Adopt an ordinance or resolution to determine, make and declare the local option tax and to categorize the local option tax amount or rate as provided in ORS 310.060 (Notice certifying taxes);

(b) Receive from the assessor of the county in which the municipal corporation is located (or, if the municipal corporation is located in more than one county, from the assessor of each county in which the municipal corporation is located) written approval to file a supplemental notice of property tax as described in ORS 310.060 (Notice certifying taxes) (9); and

(c) File with the assessor of the county in which the municipal corporation is located (or, if the municipal corporation is located in more than one county, with the assessor of each county in which the municipal corporation is located) two copies of the ordinance or resolution described in paragraph (a) of this subsection, two copies of the supplemental notice of property tax required under ORS 310.060 (Notice certifying taxes) and two copies of the approved local option tax measure.

(2) Following the adoption of a budget under ORS 294.456 (Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate) that does not include revenue from a proposed local option tax or taxes to pay principal and interest on exempt bonded indebtedness, if a municipal corporation places a local option tax measure or a general obligation bond measure on the ballot for an election, other than an election held in September, next following adoption of the budget and the electors of the municipal corporation approve the measure, in order to impose the tax during the second fiscal year of a biennial budget period, the governing body of the municipal corporation must:

(a) Adopt an ordinance or resolution to determine, make and declare the tax and to categorize the tax amount or rate as provided in ORS 310.060 (Notice certifying taxes); and

(b) Include with the certification required under ORS 310.060 (Notice certifying taxes) for the second fiscal year of the biennial budget period, two copies of the ordinance or resolution described in paragraph (a) of this subsection and two copies of the approved local option tax measure or general obligation bond measure.

(3) Funds raised by a local option tax described in this section may not be expended by the municipal corporation unless the municipal corporation has adopted a supplemental budget in accordance with ORS 294.471 (Supplemental budget in certain cases). Funds may be expended only in accordance with the supplemental budget so adopted.

(4) As soon as received, the county assessor shall forward one copy of each of the documents described in subsection (1)(c) of this section to the Department of Revenue. [Formerly 294.437]

Note: 294.476 (Local option tax approved after adoption of budget) was added to and made a part of 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

Annotations- Standard

Related-Related Statutes³

| | |
|---------|---|
| 294.456 | Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate |
| 294.471 | Supplemental budget in certain cases |

Footnotes - Standard

ORS 294.478¹ School or community college district expending federal or state funds in emergency

OregonLaws.org

<http://www.oregonlaws.org/ors/294.478>

Accessed June 21, 2016

- (1)(a) The board of directors of a school district or the board of education of a community college district may not make an emergency expenditure for specific purposes that is greater than the amount appropriated for the purposes under ORS 294.456 (Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate) unless the board:
- (A) Declares the existence of an emergency necessitating a greater expenditure of public money for one or more of the purposes described in subsection (2) of this section; and
 - (B) Adopts a resolution appropriating funds for the emergency expenditure.
- (b) An emergency expenditure under paragraph (a) of this subsection is allowable to the extent that all funds for the emergency expenditure are:
- (A) Advanced or committed to the district by apportionment, grant, contribution or allocation from the United States or an agency of the United States; or
 - (B) Made available to a common or union high school district by the education service district board from an emergency aid fund established under ORS 334.370 (Emergency aid fund).
- (2) A school district or a community college district may appropriate an emergency expenditure under this section for the specific purposes of providing, maintaining and operating school or college facilities, supplies and personnel for the instruction of the pupils attending the public schools or college in the district during the remainder of the budget year.
- (3) For purposes of subsection (1)(b)(A) of this section, a school district or community college district may enter into and carry out a plan of financing sponsored by the United States or an agency of the United States upon terms and conditions and subject to rules and regulations prescribed by the United States or the agency. [Formerly 294.440]

Annotations- Standard

Related-Related Statutes³

294.456 Governing body to adopt budget, make appropriations, declare and categorize property tax amount or rate

Footnotes - Standard

ORS 294.481¹ Authorization to receive grants or borrow or expend moneys to respond to public emergency

OregonLaws.org

<http://www.oregonlaws.org/ors/294.481>

Accessed June 21, 2016

- (1) As necessary to respond to an emergency situation, the governing body of a municipal corporation may:
- (a) Adopt an ordinance or resolution authorizing the municipal corporation to receive grants or borrow moneys not included in the budget of the municipal corporation for the current year or current budget period; and

(b) Make appropriations for estimated expenditures out of any source of available funds, including unappropriated fund balances, by ordinance or resolution in the same manner as provided in ORS 294.463 (Transfers of appropriations within fund or between funds) (1), or by supplemental budget as provided in ORS 294.471 (Supplemental budget in certain cases) (3) or 294.473 (Procedure when supplemental budget changes estimated expenditures by more than 10 percent).

(2) If a meeting of the governing body of a municipal corporation is not practical in an emergency situation, the chief executive officer of the municipal corporation may, by written order, authorize the immediate expenditure of funds from any available source to respond to a threat to public health or safety.

(3) As used in this section, emergency situation means:

(a) Involuntary conversion or destruction of the property of a municipal corporation;

(b) Civil disturbance;

(c) Natural disaster; or

(d) Any public calamity. [Formerly 294.455; 2013 c.420 §6]

294.490 Department of Revenue not to interfere with fiscal policy of municipal corporation

Annotations- Standard

Related-Related Statutes³

294.398 Estimate of unappropriated ending fund balance for each fund

Footnotes - Standard

ORS 294.490¹ Department of Revenue not to interfere with fiscal policy of municipal corporation

OregonLaws.org

<http://www.oregonlaws.org/ors/294.490>

Accessed June 21, 2016

The departments authority pursuant to ORS 294.495 (Department of Revenue to construe Local Budget Law) to 294.510 (Order for revision of budgetary procedures) shall be limited to obtaining compliance with ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) and shall not interfere in any way with the fiscal policy of a municipal corporation as established by its governing body or budget committee. [1963 c.576 §34c]

Annotations- Standard

Related-Related Statutes³ - None

Footnotes - Standard

ORS 294.495¹ Department of Revenue to construe Local Budget Law

OregonLaws.org

<http://www.oregonlaws.org/ors/294.495>

Accessed June 21, 2016

- rules

Notwithstanding ORS 294.695 (Attorney General as legal advisor and counsel to commission), the Department of Revenue shall:

(1) Construe ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) and any other law relating to the making of tax levies when requested by any interested person or by any officer acting under such laws and shall instruct such officers as to their duties under such laws. Such officers shall submit to the department all questions arising with them which affect the construction of laws of this state relating to local budgetary procedures.

(2) Make such rules and regulations and prescribe such forms as it considers proper to effectually carry out the purposes of ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) or any other law relating to the making of tax levies. [1963 c.576 §34]

Annotations- Standard

Related-Related Statutes³

| | |
|---------|--|
| 294.490 | Department of Revenue not to interfere with fiscal policy of municipal corporation |
| 294.670 | Commission may inquire into management, books and systems |
| 294.930 | Authority of Department of Revenue |

Footnotes - Standard

ORS 294.500¹ Declaratory ruling by Department of Revenue as to its rules

OregonLaws.org

<http://www.oregonlaws.org/ors/294.500>

Accessed June 21, 2016

- rules

(1) On petition by 10 interested taxpayers or a municipal corporation, the Department of Revenue may issue a declaratory ruling with respect to the validity or applicability to any person, municipal corporation or state of facts of any rule adopted by the department.

(2) The Department of Revenue shall adopt rules prescribing the form, content and procedure for submission, consideration and disposition of petitions under subsection (1) of this section.

(3) The Department of Revenue must afford interested parties a full opportunity for hearing on the subject of a petition before issuing a declaratory ruling under subsection (1) of this section.

(4)(a) A declaratory ruling issued under subsection (1) of this section binds the department and all parties to the proceedings on the state of facts alleged, unless it is altered or set aside by a court.

(b) A declaratory ruling is subject to review in the Oregon Tax Court in the manner provided by ORS 294.515 (Appeal by municipal corporation from Department of Revenue order) and is subject to the same limitations under ORS 294.515 (Appeal by municipal corporation from Department of Revenue order) as appeals. [1963 c.576 §34d; 2011 c.473 §23]

Annotations- Standard

Related-Related Statutes³

294.520 Priority of ap-peals under Local Budget Law

Footnotes - Standard

ORS 294.505¹ Division of Audits to issue notification of budgetary irregularities

OregonLaws.org

<http://www.oregonlaws.org/ors/294.505>

Accessed June 21, 2016

- Department of Revenue to advise municipal corporation of correct procedures

(1) The Division of Audits created by ORS 297.020 (Functions and duties of Division of Audits) shall notify the municipal corporation and Department of Revenue of any irregularities in the budget procedure of the municipal corporation which is brought to its attention in the audits prepared by the division or brought to its attention in audits which are required to be filed with the division.

(2) If the Department of Revenue finds from the information submitted by the Division of Audits pursuant to subsection (1) of this section that ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) have not been followed, the Department of Revenue shall order the municipal corporation to correct its procedures in the preparation of its subsequent budgets. The order shall set forth the irregularities and the steps necessary to prevent such irregularities from happening in the future. Such order shall be a public record. [1963 c.576 §34a]

Annotations- Standard

Related-Related Statutes³ - None

Footnotes - Standard

ORS 294.510¹ Order for revision of budgetary procedures

OregonLaws.org

<http://www.oregonlaws.org/ors/294.510>

Accessed June 21, 2016

- enforcement

(1) The Department of Revenue may order a municipal corporation to revise its budget procedures to conform with ORS 294.305 (Sections constituting Local Budget Law) to 294.565 (Failure to file copy of required budget, reports or other documents) when irregularities in the procedures of the municipal corporation are called to its attention.

(2) The Department of Revenue may require the municipal corporation in its order to file for inspection a copy of the budget document at any stage in the procedure of the budget preparation.

(3) If the municipal corporation or officer or employee thereof neglects or refuses to comply with the department order, the department may apply to the judge of the Oregon Tax Court for an order returnable within five days from the date thereof, to compel such municipal corporation, public officer or employee to comply with such order or to show cause why the order should not be complied with.

(4) Any order issued by the judge pursuant to subsection (3) of this section may be appealed from as provided by ORS 305.445 (Appeals to Supreme Court), except that the appeal shall be filed within 10 days of the entering of the order. The Supreme Court shall hear and determine the appeal expeditiously, as may be appropriate for the timely and orderly completion of the budgetary process of the municipal corporation and the extension of its levy upon the assessment and tax roll.

(5) The remedy provided in this section is cumulative and shall not preclude the department from exercising any power or right otherwise provided by law. [1963 c.576 §34b; 1977 c.221 §1]

Annotations- Standard

Related-Related Statutes³

294.490 Department of Revenue not to interfere with fiscal policy of municipal corporation
294.930 Authority of Department of Revenue

Footnotes - Standard

ORS 294.515¹ Appeal by municipal corporation from Department of Revenue order

OregonLaws.org

<http://www.oregonlaws.org/ors/294.515>

Accessed June 21, 2016

Any municipal corporation aggrieved by and directly affected by an order of the Department of Revenue relating to the preparation of budgets or the extension of any tax levy may appeal to the Oregon Tax Court in the manner provided by ORS 305.404 (Oregon Tax Court) to 305.560 (Appeals procedure generally). [1963 c.576 §33a; 1979 c.689 §2; 1995 c.650 §102]

Annotations- Standard

Related-Related Statutes³

294.500 Declaratory ruling by Department of Revenue as to its rules
294.520 Priority of appeals under Local Budget Law

Footnotes - Standard

ORS 294.520¹ Priority of appeals under Local Budget Law

OregonLaws.org

<http://www.oregonlaws.org/ors/294.520>

Accessed June 21, 2016

The appeal filed with the Oregon Tax Court pursuant to ORS 294.461 (Tax certification contrary to law voidable by Oregon Tax Court), 294.500 (Declaratory ruling by Department of Revenue as to its rules) and 294.515 (Appeal by municipal corporation from Department of Revenue order) shall have priority over all other cases pending before the Oregon Tax Court and shall be heard and decided as soon after coming to issue as is reasonably possible. [1963 c.576 §33b]

Annotations- Standard

Related-Related Statutes³

| | |
|---------|--|
| 199.743 | Financial affairs of city-county if charter becomes effective during fiscal year |
| 261.200 | Proclamation of district formation or boundary change |
| 294.175 | Definitions |
| 478.410 | Power of district to levy taxes, borrow money, sell bonds and create fees |
| 553.720 | Manner of collecting tax |
| 568.806 | Ad valorem tax |

Footnotes - Standard

ORS 294.565¹ Failure to file copy of required budget, reports or other documents

OregonLaws.org

<http://www.oregonlaws.org/ors/294.565>

Accessed June 21, 2016

• effect

If any city shall fail to file its documents or reports required by ORS 294.458 (Filing copy of budget and certain documents with county assessor and Department of Revenue) or 297.405 (Definitions for ORS 297.020, 297.230, 297.405 to 297.740 and 297.990) to 297.555 (Short title) with the Department of Revenue or Secretary of State, as the case may be, within 30 days after a request therefor has been made by certified mail to the city, the Department of Revenue or Secretary of State may certify to the officer responsible for disbursing funds to cities under ORS 323.455 (Distribution of certain cigarette tax revenues), 366.785 (Definitions for ORS 366.785 to 366.820) to 366.820 (Limit to application of ORS 366.785 to 366.815) and 471.810 (Distribution of available moneys in Oregon Liquor Control Commission Account) the fact of such failure to file the documents or reports. Notwithstanding the requirements under ORS 323.455 (Distribution of certain cigarette tax revenues), 366.785 (Definitions for ORS 366.785 to 366.820) to 366.820 (Limit to application of ORS 366.785 to 366.815) and 471.810 (Distribution of available moneys in Oregon Liquor Control Commission Account) for prompt payment of funds due a city, such officer shall withhold payment to the city of any funds ordinarily payable to it under ORS 323.455 (Distribution of certain cigarette tax revenues), 366.785 (Definitions for ORS 366.785 to 366.820) to 366.820 (Limit to application of ORS 366.785 to 366.815) and 471.810 (Distribution of available moneys in Oregon Liquor Control Commission Account) until

notified by the Department of Revenue or Secretary of State that the required document or report has been received as required by law. A copy of such certification and request shall be furnished the delinquent city. [1973 c.252 §1; 1977 c.774 §18; 1979 c.286 §5]

Annotations - None

Related-Related Statutes³

| | |
|---------|--|
| 190.083 | County agreements for transportation facilities |
| 203.750 | County funds for charter committee |
| 280.064 | Period for use of revenues raised by local option tax |
| 294.187 | County Assessment and Taxation Fund |
| 294.305 | Sections constituting Local Budget Law |
| 294.311 | Definitions for ORS 294.305 to 294.565 |
| 294.316 | Application |
| 294.321 | Purposes |
| 294.323 | Budget period |
| 294.338 | Compliance with Local Budget Law required prior to expenditure or tax certification |
| 294.343 | Internal service funds |
| 294.383 | Inclusions in accrued revenues of school, education service, community college and community college service districts using accrual basis of accounting |
| 294.393 | Preparation of estimates by school, education service and community college districts and by municipal corporations operating public utility or hospital |
| 294.441 | Requirements for financial summaries of school, education service and community college districts |
| 294.444 | County budget summary of revenues and expenditures funded in part by state resources |
| 294.451 | Sufficiency of publication of budget documents |
| 294.461 | Tax certification contrary to law voidable by Oregon Tax Court |
| 294.466 | Appropriation of pass-through revenues |
| 294.473 | Procedure when supplemental budget changes estimated expenditures by more than 10 percent |
| 294.476 | Local option tax approved after adoption of budget |
| 294.490 | Department of Revenue not to interfere with fiscal policy of municipal corporation |
| 294.495 | Department of Revenue to construe Local Budget Law |
| 294.505 | Division of Audits to issue notification of budgetary irregularities |
| 294.510 | Order for revision of budgetary procedures |
| 311.806 | Refund of taxes on real and personal property |
| 327.490 | Projects contracted to districts and institutions of higher learning |
| 328.470 | Purchase of automotive equipment |
| 328.542 | Preparation of district budget |
| 332.437 | Insurance reserve fund |
| 334.185 | Entrepreneurial services and facilities |
| 334.240 | District budget |
| 341.305 | Tax levy |
| 341.321 | Reserve fund |
| 343.835 | Reimbursement |
| 371.097 | Levy of taxes |
| 451.547 | Tax levies authorized |
| 553.625 | Levy and collection of tax authorized by ORS 553.620 |
| 553.720 | Manner of collecting tax |

Footnotes - Standard

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