

Outline of the budget process (from State of Oregon Local Budgeting Manual)

1. **Appoint budget officer (ORS 294.331).**
2. **Appoint electors to the budget committee (ORS 294.414, renumbered from 294.336).** The budget committee consists of the governing body of the local government and an equal number of electors appointed by the governing body.
3. **Prepare proposed budget (ORS 294.426, renumbered from 294.331).** The budget officer prepares or supervises the preparation of a proposed budget to present to the budget committee.
4. **Publish notice of budget committee meeting (ORS 294.401).** After the proposed budget is prepared, the budget officer publishes a “Notice of Budget Committee Meeting.” The notice must contain the date, place and time of the budget committee’s first formal meeting, and of the meeting in which public comment will be heard. It may contain notice of several meetings, if the budget officer anticipates that more than one meeting will be needed.
 - If the sole form of notice is publication in a newspaper, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.
 - If the notice is published both in a newspaper and online, it need only be published once in the newspaper, but the publication must include the website address for the online publication, and it must be published online for at least 10 days before the meeting.
 - If the notice is hand delivered or mailed, only one notice is required, not later than 10 days before the meeting.
5. **Budget committee meets (ORS 294.426, renumbered from 294.401).** The budget message is delivered at the first budget committee meeting. The budget message explains the proposed budget and any significant changes in the local government’s fiscal policy or financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. The budget committee is allowed to meet for training and advisory reviews throughout the year, but the budget may not be deliberated before the first meeting for which notice is published. All meetings are subject to Oregon’s Public Meetings Law (ORS Chapter 192). The budget officer may make the proposed budget available to the members of the budget committee at any time before the first meeting, or may distribute the budget at the first meeting. At the time the budget is given to the committee, a copy must be filed in the office of the

district. The budget becomes a public record at this point and must be made available to anyone who is interested in viewing it.

6. **Budget committee approves budget** (ORS 294.428, renumbered from 294.406). The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget. The budget approved by the committee specifies the amount or rate of each ad valorem tax levy. Approval of the budget and of the amount or rate of tax should be by motion and be recorded in the minutes of the meeting.
7. **Publish budget summary and notice of budget hearing** (ORS 294.448, renumbered from 294.421). After the budget is approved, the governing body of the local government must hold a budget hearing. The governing body must publish a “Notice of Budget Hearing and Financial Summary” five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed or hand delivered.
8. **Hold budget hearing** (ORS 294.453, renumbered from 294.430). The governing body must hold the budget hearing on the date specified in the public notice. The purpose of the hearing is to listen to citizens’ testimony on the approved budget. Additional hearings may be held. All hearings must be open to the public.
9. **Adopt budget, make appropriations, impose taxes, and categorize taxes** (ORS 294.456, renumbered from 294.435). The governing body may make changes in the approved budget before it is adopted. Before the beginning of the fiscal year to which the budget relates, the governing body can also make changes to the adopted budget. However, if the governing body wants to make any of the following changes, they must first publish a revised “Notice of Budget Hearing and Financial Summary” and hold another public hearing under certain circumstances.