

Yamhill Fire Protection District

District Policies, Procedures, & SOG's

MISSION

*Yamhill Fire Protection District is dedicated to
serve and protect our community*

District Policies

FINANCIAL

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District Compliance with Local Budget Law

Issued: January 11, 2005

Revised: March 11, 2014

COMPLIANCE WITH LOCAL BUDGET LAW

Compliance with Oregon's Local Budget Law (ORS 294.305 – 294.565), is required prior to the expenditure of any monies or the levy of any tax upon property located within the District. ORS 294.326 the District shall comply with the provisions of the Local Budget law, and, with the instructions and requirements of the Department of Revenue, which has been charged by the Legislature with responsibility to interpret and administer the Local Budget Law. In preparing and adopting its Budget, the District shall be guided by the Budget Manual for Municipal Corporations, published by the Department of Revenue, and the Department's various forms and instructions.

APPOINTMENT OF BUDGET OFFICER

Pursuant to ORS 294.331, The District Board of Directors shall designate a Budget Officer to prepare or supervise the preparation of the District's Budget. The Budget Officer shall fully acquaint himself/herself with the Local Budget Law and the budget preparation process. The Budget Officer shall act under the direction of the Board.

PREARATION OF THE PROPOSED BUDGET

The Budget Officer shall prepare or supervise preparation of the proposed Budget. the Budget Officer shall then publish a "Notice of Budget Committee Meeting" as set forth in ORS 294.401(1).

BUDGET COMMITTEE

Pursuant to ORS 294.336, the District shall establish a Budget Committee consisting of the members of the Board of Directors and an equal number of qualified electors of the District. Any increase or reduction in the number of the members of the District's Board of Directors shall cause a like increase or reduction to be made in the number of the appointive citizen members of the Budget Committee. At its first meeting, the Budget Committee shall elect a chairperson and a secretary. The Committee shall meet from time to time to review and revise or approve the proposed Budget presented by the Budget Officer. All meetings of the Budget Committee are subject to Oregon's Public Meetings Law. Members of the Budget Committee shall receive no compensation

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for their services. The appointive members of the Budget Committee shall not be considered officers, agents, or employees of the District. Each member shall serve a three year term. Terms of the office on the Budget Committee shall be staggered as the Board of Directors shall determine.

PUBLICATION OF BUDGET SUMMARY AND NOTICE OF BUDGET HEARING (ORS294.421)

After the budget has been approved by the Budget Committee, a budget hearing shall be held by the Board of Directors of the District. Five to thirty days before the scheduled hearing, the Board of Directors shall publish a Summary of Budget and Notice of Budget Hearing.” This information must appear once in a newspaper of general circulation published in the District.

BUDGET HEARING (ORS 294.430)

The Board of Directors of the District shall hold the scheduled budget hearing on the date specified in the public notice given. The purpose of the hearing is to take citizen testimony on the Budget approved by the Budget Committee. Additional hearings may be held if necessary. All hearings are open to the public, and subject to Oregon's Public Meetings Law.

BUDGET ADOPTION, APPROPRIATIONS, AND TAX LEVY

The District's Board of Directors may make changes in the approved budget before it is adopted, subject to the limitations set forth in ORS 294.435. These limitations cannot be exceeded without first publishing a revised Summary of Budget and holding another budget hearing. Once all budget hearings have been concluded, and upon consideration of relevant testimony received as such hearings, the District's Board of Directors shall adopt the Budget. The District's Board of Directors shall prepare a resolution or ordinance formally adopting the Budget; making appropriations; and determining, making and declaring the ad valorem tax levy for each fund.

CERTIFICATION OF LEVY

The District shall send a certified copy of the ordinance or resolution to the County Commission within 15 days after adoption. The following shall be submitted to the County Assessor's office by July 15 of each year.

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1. The original and one copy of the notice of levy;
2. Two true copies of the budget as finally adopted;
3. A copy of the notice of publication per ORS 294.421; and
4. Two copies of the resolution adopting the budget and of the resolution making appropriations.

On or before July 15 of each year the District shall forward the following to the Department of Revenue:

1. A true copy of the budget as finally adopted;
2. A copy of the notice of publication per ORS 294.421;
3. A copy of the resolution adopting the budget and of the resolution making appropriations; and
4. Copies of any notices pursuant to ORS 294.421(4), (5) or (6)

POST-ADOPTION CHANGES TO THE BUDGET

Post-adoption changes to the budget are restricted by statute. ORS 294.450 governs the transfer of appropriations within a fund or from one fund to another. ORS 294.455 governs the appropriations of funds to repair or replace property involuntarily converted or destroyed. ORS 294.460 governs loans from one fund to another. ORS 294.480 specifies the conditions under which the District shall adopt a supplemental budget.