

Budget Committee



h a n d b o o k

for School Districts and
Education Service Districts

Budget Committee

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The Budget Committee plays an important role

Although the majority of school funding comes from state sources, local budget committees remain an important part of a district's decision-making processes in setting local budget priorities.

The budget committee process provides an ideal forum for a district's citizens to discuss priorities for maintaining good schools, programs and facilities, how to deal with state and federal requirements and how best to allocate resources.

Oregon state law requires a budget

The state requires every district to pass an annual budget [ORS 294.338]. Oregon law outlines a procedure for preparing, presenting and administering the budget. The statute requires citizen involvement in the budget preparation and public disclosure of the budget before its final adoption by the district board of directors.

Budget period

A district's budget must cover at least one fiscal year (July 1 through June 30). The district, however, may pass an ordinance, resolution or charter that requires preparing a two-year budget. If a district develops a two-year budget, it must certify the property tax to the county assessor for each of the fiscal years. [ORS 294.323(1)(2)]

The budgeting process includes preparation, approval and formal adoption. The final product is the district's financial plan that estimates expenditures and revenues for a fiscal year. By the final day of every fiscal year (June 30), the district's budget for the upcoming year must be finalized.

Budget officer

Oregon law requires a district to designate a budget officer, commonly the superintendent or business manager. The budget officer, working under the direction of the superintendent, creates a draft budget document prior to the first meeting of the district's budget committee. [ORS 294.331]

The budget committee

Every district must set up a budget committee, which is the vehicle that enables the public to participate in the budget process. [ORS 294.414]; ESDs [ORS334.240] After receiving the proposed budget from the budget officer, the committee must hold meetings to examine and possibly revise the document. The committee must then make the revised budget available for public comment. After holding the public hearing, the committee may make additional revisions and hold more public hearings before sending the budget to the district's board for final adoption.

Once the budget committee approves the proposed budget and sends it to the district board, the committee has no authority over the budget until the process begins again for the next budget cycle.

Budget committee membership

All district board members must be members of the budget committee plus an equal number of qualified district voters who are appointed by the board. [ORS 294.414(2)] An education service district budget (ESD) committee must include the ESD board and school board members (or designees) from the districts in the ESD boundary. [ORS 334.240]

To be eligible for appointment, a school district budget committee candidate must:

- Not be an officer, employee or agent of the district [ORS 294.414(4)]
- Be a qualified voter of the district [ORS 294.414(2)]

All budget committee members have equal authority and responsibility. Members establish their own operating procedures as a committee.

Committee members may not receive compensation for serving. [ORS 294.414(3)]

If the school district or ESD board is unable to appoint qualified people to vacancies, the budget committee may proceed with a reduced number of members. For example, if a five-member board, after seeking qualified citizens, can fill only three of the five citizen positions, the budget committee can function with eight members rather than 10. A majority would then be five instead of six. [ORS 294.414(2)]

Term of office

If the budget committee prepares one-year budgets, the board appoints the citizen members for three-year terms. The terms are staggered so that one-third of the appointed members' terms end every year. [ORS 294.414(5)]

If the budget committee prepares a biennial budget, appointed members serve four-year terms, with the terms staggered so that one-fourth of appointed members' terms end each year. [ORS 294.414(6)]

If an appointed committee member is unable to serve an entire term, the district board must appoint someone to fill the vacancy. [ORS 294.414(7)]

Budget committee officers

At its first meeting the budget committee must elect a presiding officer from among its appointed or elected members. [ORS 294.414(9)] It may elect a vice chair, but it is not required.

Meetings

Budget committee meetings are open to the public. A majority of committee members must be present to convene a meeting and only budget committee business may be transacted during the meeting. A majority of the committee is required to approve any motion. (A majority is one more than half the committee members.) Approval of any motion requires at least six "yes" votes with a budget committee of 10 members or at least eight "yes" votes with a committee of 14. [ORS 174.130, *Attorney General Opinion 38 (1978), p. 1935*]

The committee must hold at least one meeting to receive the draft budget, the superintendent's budget message and provide the public an opportunity to ask questions and comment. [ORS 294.426]

Duties, responsibilities

Notification of the first budget committee meeting must appear in a newspaper of general circulation. Specifically, the budget officer must either (1) publish notice twice in a newspaper not more than 30 days before the meeting, or (2) publish once in the paper not more than 30 days before the meeting and publish on the district's website at least 10 days before the meeting, or (3) mail notice to the members of the public not less than 10 days from the date of the meeting. This notice must state the purpose, time and place of the meeting, where the budget document is available, and that the budget committee will deliberate at the meeting; it must also state that members of the public may ask questions and comment on the budget at a specific time or meeting. **For specific requirements on meeting notification see ORS 294.426(3-5).**

Budget committee meetings are open to the public.

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The committee hears the budget message, receives the budget document, hears patrons and announces the time and place for any subsequent meetings. [ORS 294.426]

Minutes of the meetings are kept and made available upon request. The committee reviews the budget as proposed and makes needed changes. Additional committee meetings, which are open to the public, must follow the procedure for public notice required for regular school board meetings. [ORS 294.406; ORS 294.428]

The budget committee may request information for the preparation or revision of the budget document from any district officer or employee. It may request the attendance of any employee at its meetings. Such requests by the budget committee should go through the superintendent or budget officer. [ORS 294.428(3)]

The budget committee does not approve new personnel, employee contracts or salary schedules. Neither does it negotiate salary contracts. The budget committee may request and review previously adopted salary schedules, negotiated contracts and other materials that have a fiscal impact on the budget document. Any deviation from this requirement could cause a liability for the district in regard to negotiated labor agreements and other contracts the district currently has in place.

By the time the budget committee receives the budget message and budget document, many hours of work have been spent developing the proposed budget. The budget officer appointed by the board coordinates these efforts with faculty, staff and other administrators.

The budget committee approves the budget document as submitted by the budget officer or as revised by the committee. The committee recommends a level of spending for the year. It also specifies the property tax amount or rate for all funds in the approved budget.

The budget committee's duties cease after it has approved a proposed budget. The district board holds a final hearing on the budget document. [ORS 294.453] The document presented at this hearing is the budget as recommended by the budget committee. The board may make additional adjustments after the hearing, but not before. However, there are limits to the changes permitted. In a one-year budget, if those changes increase property taxes by any amount or increase expenditures in any fund by more than 10 percent or more than \$5,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or \$10,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. [ORS 294.456]

The board may reconvene the budget committee at a later date if financial conditions in the district change. The board can call this meeting; however,¹ it is not required by law. The board must give public notice in a way similar to the notice given for the first budget committee meeting.

Budget checklist

- First meeting:
 - Elect presiding officer (required) and vice chair (optional).
 - Establish budget committee procedural rules.
 - Receive budget message and proposed budget.
 - Establish a meeting calendar.
 - Request additional information on budget items.
 - Additional steps:
 - Make sure the budget documents are available to anyone requesting copies.
 - Provide opportunities for district patrons to ask questions and make comments about the proposed budget. This is not a strict requirement for the first meeting; it may occur at any budget committee meeting.



- Final meeting:
 - Approve budget and send it to the district board of directors.
 - Specify the tax amount or rate for each fund imposing a property tax.

The board of directors’ role in the budget committee process

The school or ESD board of directors is the governing body with the ultimate responsibility for district operations. The board’s duties and responsibilities encompass many topics, including, but not limited to:

- Setting operational policy
- Setting district budget goals and adopting the district’s budget
- Determining staffing levels
- Negotiating employee contracts
- Appointing committee members
- With specific regard to the budget process, the board is responsible for appointing the citizen budget committee members in accordance with **ORS 294.414(2)** and adopting the district’s final budget. [**ORS 294.456**]

Suggested board activities and timeline for budget process:

- Designate the budget officer.
- Appoint citizen budget committee members.
- Approve budget calendar.
- Publish required notices.
- Participate in budget committee meetings.
- Hold public hearing on budget committee approved budget.
- Provide citizens with information about the budget.
- No later than June 30, adopt budget, make appropriations, declare and categorize tax levy.
- No later than July 15, certify levy to the county assessor.
- Receive financial reports monthly during the year.
- Make any budget transfers of appropriations which may be required during the year.
- Determine if any supplemental budget is required.
- Review audit (examination of annual financial report) and auditor’s comments regarding compliance with legal requirements and Generally Accepted Accounting Principles (GAAP).

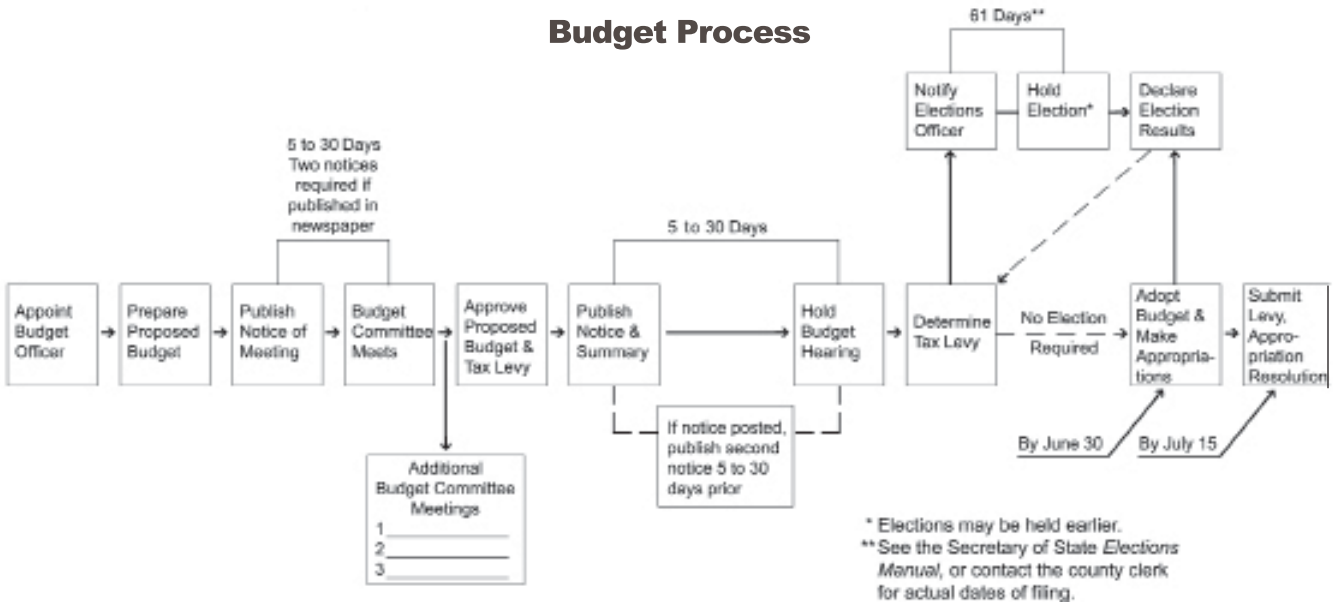


Supplemental budget

By transferring appropriations (allocating money from one fund in the budget to another fund), the district usually has enough flexibility to carry out the programs prescribed in an adopted budget. But occasionally an adopted budget gives no authority to make certain expenditures, or it does not address an instance when revenues are received for which the board had no previous knowledge. In these cases, a supplemental budget may be appropriate to authorize expenditures or spend additional revenues in a current fiscal year.

Oregon budget law does not provide for the involvement of the local budget committee in adopting supplemental budgets. The district board may adopt a supplemental budget at a regular public meeting if it gives prior notice and the expenditures in the supplemental budget are not more than 10 percent of the budget fund being adjusted. If the expenditures are higher, the board must publish the supplemental budget and hold a hearing for this supplemental budget. Public notice must go out not less than five days before the hearing, along with a summary of the changes proposed in the funds that differ by more than 10 percent from the previous budget.

Budget Process



Frequently asked questions



- What is a budget committee?

Answer: The budget committee is a school district's or ESD's fiscal planning advisory committee. It consists of the elected board members and an equal number of qualified district voters appointed by the board.

- Who can serve on a budget committee?

Answer: The board may appoint any qualified voter of the district to serve on the budget committee, except school district officers, agents or employees.

- How long do members serve?

Answer: Most budget committee members receive appointments for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be reappointed for successive terms. If a district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

- Are budget committee members paid for their work?

Answer: No. Budget committee members may not receive any compensation for their work on the budget. They may be eligible, however, for travel or meal expenses resulting from meetings or other authorized committee functions.

- What is the budget committee's main function?

Answer: The budget committee holds a series of public meetings to review, discuss, make additions or deletions, and approve the budget that the district's budget officer proposes. After finishing its deliberations, the budget committee approves the budget and sends it to the district board of directors for final approval. The budget committee also specifies the maximum tax rate or amount for any fund imposing a property tax levy.

- May the budget committee meet and discuss the budget before the first meeting for which public notice is published?

Answer: No. If the district releases the proposed budget before the first budget committee meeting, that document is for use by individual budget committee members. The committee should not get together in person, by telephone or via e-mail before the first public meeting to discuss or deliberate on the proposed budget. Any deliberation on the proposed budget must take place at a properly advertised public meeting.

- What sorts of things may the budget committee discuss before the first meeting for which it issues public notice?

Answer: The committee may engage in the following activities before the first public meeting:

- Receive training on the budget committee process, calendar, expectations for committee members, etc.
- Discuss committee members' preferences for ground rules, rules of order, conduct of meetings, method of voting / reaching consensus, etc.
- Receive orientation on the district and its various departments or programs and staffing, and on the activities or services that each provides.
- Receive orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- Discuss the current year budget or prior year budgets.

- What topics must the budget committee *not* discuss before the first meeting?

Answer: The budget committee must *not* discuss any of the following matters before the first meeting for which proper public notice occurs:

- Specific estimates of revenue, expenditures or appropriation amounts associated with any fund, object classification or line item, resource or requirement
- The question of whether to fund specific programs or expenditures
- The question of whether to impose any specific tax levy, or the amount of any levy

- What happens at the first budget committee meeting?

Answer: The budget committee elects officers, receives the budget message, gives citizens an opportunity to comment on the budget, sets dates for future meetings and adopts rules of order. These rules should establish an operating procedure for the review process. The committee may adopt Robert’s Rules of Order or establish its own rules.

- What is the budget message?

Answer: The budget message explains the budget. It gives the budget committee and the public information that will help them understand the proposed budget. The law says the budget message must contain a brief description of the financial policies reflected in the proposed budget and explain the important features of the budget.

The budget message must also explain significant changes from last year’s budget in revenues or appropriations and explain any major changes in financial policies.

The budget message must explain changes from last year’s budget.

- Who prepares the budget message? Who reads it?

Answer: The budget message is prepared by or under the direction of the superintendent. It must be in writing so it can become part of the budget committee’s records. The superintendent delivers the budget message to the committee at its first meeting.

- What other information is available to the budget committee?

Answer: The budget committee may request and receive from any district officer or employee any information it requires during consideration of the proposed budget. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the superintendent.

- Who are the budget committee officers?

Answer: The law requires only one actual position—the presiding officer. The presiding officer’s duties are to chair budget committee meetings. However, the budget committee may elect a vice chair to conduct meetings in the presiding officer’s absence.

- What happens at subsequent budget meetings?

Answer: Generally, the second meeting and other subsequent meetings take place at least one week after the first meeting. This practice allows members to review the proposed budget document. Committee members may arrange with the superintendent or budget officer to visit schools during this week, ask about specific budget items, request more information or indicate areas of interest the committee should discuss at future meetings. In later meetings, the entire budget receives a thorough review, fund-by-fund and section-by-section.

The committee must take steps to keep accurate minutes of each meeting and approve them at the beginning of the next meeting. The minutes are the official

record of these meetings. Because state law mandates the budget process, districts need to document that their proceedings comply with the law. The official minutes serve this purpose.

- How many meetings must the budget committee hold?

Answer: The number of meetings may vary from year to year. Some district budget committees meet only once. In other school districts, budget committees may need to meet several times. Many varying factors influence how often budget committees meet (e.g., the degree of detail in the budget documents, size of the district, number of separate funds, presentation of the budget and the personalities of committee members).

- May budget committee members ask questions of the superintendent and budget officer between meetings?

Answer: Yes. Saving questions for “off-line” is often helpful and courteous to other budget committee members, especially when the formal meeting agenda is full. Checking with the superintendent or budget officer between meetings lets members explore budget items of interest in greater detail. Such questioning also helps the superintendent or budget officer by indicating specific concerns that may be of interest to the entire budget committee.

- May I consult with other budget committee members about details in the budget other than at budget committee meetings?

Answer: This is a tricky question. The answer is “yes,” if a majority of committee members is *not* present. If a quorum is on hand for such a discussion, however, the meeting violates Oregon’s public meetings law. Budget committee discussions must take place in a public meeting. Oregon uses the budget committee process to ensure open public involvement and full disclosure of budget deliberations. Circumventing the budget law puts the district and its property tax levy at risk. Remember, all deliberations of the budget committee must be held at a public budget meeting.

- What questions should a budget committee ask about a district’s revenue sources?

Answer: The following questions about revenue are critical to the committee’s deliberations:

- *Are expenditure forecasts expected to be within the district’s appropriations?* Budget law requires districts to stay within their appropriations or transfer appropriations prior to making any “over-expenditure.” [ORS 294.450]
- *Are we outspending our current year revenue?* To establish a stable financial plan, districts should not outspend their revenue. If this becomes necessary, however, expenditures should occur as a planned process that recognizes use of reserves is a one-time source of funding.

- Does the budget committee have any other duties?

Answer: At the final meeting, the committee approves the budget and establishes the tax levy. Its work is now finished. Frequently, budget committee members offer to help the board and administration in any public meetings or appearances concerning the budget. The administration and the board of directors may also consult the budget committee if financial conditions change.

- After the budget committee approves the budget and recommends it to the board of directors, what action does the board take?

Answer: The board of directors must publish a financial summary of the budget that the budget committee developed. The board publishes the first notice of the budget hearing with the financial summary. At the public hearing the board hears citizens’ input on the budget that the budget committee approved. Following the hearing, and no later than June 30, the board must adopt the final

To establish a stable financial plan, districts should not outspend their revenue.

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budget, make appropriations, certify the property tax levy rate or amount to the county assessor and categorize the levy.

- When do budget committee members get a copy of the budget?

Answer: The budget officer distributes copies of the proposed budget at the first budget committee meeting, when the superintendent presents the budget message. Advanced copies of the budget may go to budget committee members by mail.

- What if the budget committee doesn't agree with the board's changes to the budget?

Answer: The board of directors has the right to make changes to the budget that the committee submits. In a one-year budget, however, the amount of the estimated expenditure for each fund may not increase more than 10 percent or \$5,000 (whichever is greater), and the total property tax to be levied may not exceed the amount of the rate shown in the budget (as approved by the budget committee and published with the notice of the budget hearing) unless the district republishes a summary of the revised budget and holds another public hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or \$10,000 (whichever is greater), the district must republish the budget document and hold another budget hearing.

Budget committee members are free to attend that hearing and voice their opinions of changes made by the board.

- What other information is available to the budget committee?

Answer: The budget committee may request any information required during consideration of the proposed budget. A majority of the committee must authorize reports that require time or expense to prepare. Individual members do not have authority to ask staff to prepare documents that have not previously been published. The budget committee may also require attendance of staff members at budget committee meetings.

- May the budget committee establish or delete educational programs or services?

Answer: The budget committee's role is not to establish or eliminate specific educational programs or services directly. State standards and the board of directors' budget parameters give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget that meets state requirements and the board's parameters. It is this proposed budget which the budget committee considers during the meeting. It is possible that the tax levy rate the budget committee sets increases or decreases the district's resources, which may reduce programs or provide funding for additional programs. Public participation at budget committee meetings may influence decisions in either direction.

- What is a supplemental budget?

Answer: School districts or ESDs may find it necessary to prepare a supplemental budget. Supplemental budgets are authorized under these circumstances:

- An occurrence, condition or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.
- The board wishes to use insurance proceeds for purposes other than replacing buildings or equipment that were involuntarily destroyed.

The procedures for supplemental budgets are the same as those required for the annual budget. These procedures include publishing a notice five to 30 days prior to the board meeting and board approval of the supplemental budget.



- Where can I find the law that governs the creation and operation of the budget committees?

Answer: The budget committee is a requirement of Oregon’s Local Budget Law. This law appears in the Oregon Revised Statutes (ORS), beginning at **ORS 294.414 for School Districts; ORS 334.240 for ESDs.**

Suggested budget committee policy

District boards must establish budget committees in accordance with the provisions of **ORS 294.414**, and **ORS 334.240 for ESDs.**

The budget committee must consist of all board members and an equal number of members who are qualified district voters appointed by the board. If no qualified voters are willing to serve, the board of directors serves as the budget committee. District officers, agents or employees of the district may not serve as members of the budget committee.

Most appointed budget committee members serve three-year terms. The terms are staggered so that one-third of the terms are appointed each year. If the district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

If any appointed member is unable to serve the term for which he/she was appointed, the board must fill the vacancy by appointment for the remainder of the unexpired term. [**ORS 294.336**]

SAMPLE LETTER TO PROSPECTIVE BUDGET COMMITTEE APPOINTEES

Dear _____:

Thank you for your interest in serving on the _____ District/
ESD budget committee. To help us make a careful and objective decision, please complete the enclosed candidate information sheet.

The budget committee meetings take place approximately every week during the months of _____ and _____.

If you have questions about how much time you must commit to service on the budget committee, please contact me or any board member.

Please return this candidate information sheet by _____. The board will arrange for personal interviews with all candidates before making a final decision on _____.

Your interest is appreciated.

Sincerely,

Board Chair

Suggested procedure

When a vacancy occurs on the budget committee, utilize the following procedure:

- The board declares the budget committee position open.
- Issue notice of a vacancy, with the following information:
 - The position number
 - Deadline for receiving applications
 - Person whom applicants should contact, e.g., superintendent
 - Qualifications for holding office
 - Term of appointment
 - Date appointment will occur

The board chair should send a letter to everyone who submits his or her name for consideration. The letter must provide general information about the budget committee. A candidate information sheet also will be sent. The candidate information sheet will be included in the board packet when the selection is made. (See example below)

Interviews will be held with prospective appointees and appointment will be made at a regular or special board meeting.

SAMPLE INFORMATION SHEET FOR BUDGET COMMITTEE CANDIDATE

Please fill out and return by _____ to the school district/ESD administrative office, (address).

_____ Last Name _____ First Name _____ Initial _____ Date

Business address _____

Business telephone _____

Home address _____

Home telephone _____

Occupation _____

Number of years in district/ESD region _____

Schools attended _____

Do you have children in the school district or ESD region? _____

Which schools? _____

Have you worked on any school or ESD committees? _____

If so, which committees? _____

Precinct where you are registered to vote _____

Other community or business activities _____

What qualifications do you have that will help you to be a member of the budget committee? _____

Adopted budget: The financial plan adopted by the district board of directors. The adopted budget forms a basis for appropriations.

Appropriation: An authorization for spending specific amounts of money for specific purposes during specific periods of time, based on an adopted budget, and presented in a resolution or ordinance adopted by the district board.

Assessed value: The taxable value of real or personal property.

Associated payroll costs: Amounts of money the district pays on behalf of its employees. These amounts are not part of “gross salary,” but are in addition to it. While not paid directly to employees, such payments are still part of the cost of salaries and benefits. The following are examples of associated payroll costs:

- Group health or life insurance
- Contributions to Public Employees Retirement System
- Social security (FICA)
- Workers’ compensation
- Unemployment insurance

Biennial budget: A budget adopted for a 24-month period beginning July 1 and ending June 30 of the next two succeeding calendar years.

Budget: A written report showing the district’s comprehensive financial plan for one fiscal year. Districts have the option of budgeting for a two-year period. These budgets must show actual revenues and expenditures for each of the past two budget periods. They also provide estimates for the current and upcoming budget periods. Budgets must include a balanced statement of actual revenues and expenditures during each of the past two years, estimated revenues and expenditures for the current and upcoming years.

Budget committee: The school district’s or ESD’s fiscal planning body, consisting of the board of directors and an equal number of qualified voters from the district.

Budget message: The written explanation of the budget and district’s financial priorities (usually prepared by the superintendent).

Budget officer: The board’s appointee who assembles budget material and prepares the proposed budget.

Capital outlay: Money spent on items that generally have a useful life of one or more years (e.g., machinery, land, furniture, equipment or buildings).

Contingency : Money allocated for use in cases of emergency or to cover unforeseen expenditures. Boards must take action to approve expenditures of these funds in specific budget areas.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year: The 12-month period that begins on July 1 and ends on the following June 30.

Fund: A division in a budget that segregates independent fiscal and accounting requirements; an entity within a district’s financial plan designated to carry on specific activities or to reach certain objectives.

Permanent tax rate: A district’s property tax rate limit for operating purposes.

Glossary



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Program: A group of related activities that accomplish a major service or function for which the district board is responsible.

Proposed budget: The financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review.

Reserve Fund: A fund established to accumulate money from one fiscal year to the next for a specific purpose.

Resolution: A written motion for enactment by a board or committee, which contains background and the reasons behind the action of the body.

Resources: The estimated fund balances on hand at the beginning of the budget period, plus all anticipated revenues.

Revenues: Monies received or anticipated by a district board from taxes or non-tax sources.

State School Fund: The major appropriation of state funding for public elementary and secondary schools. This fund consists of state money appropriated for distribution to school districts and ESDs according to a formula adopted by the legislature.

Supplemental budget: A budget the board of directors prepares to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Tax levy: The amount of property taxes required to pay general obligation bonded indebtedness or, for certain taxing districts, the amount of a local option tax voters approve for a specific purpose.

Transfers: Amounts distributed from one fund to finance activities in another fund, shown as an expenditure in the originating fund and revenue in the receiving fund.

Unappropriated ending fund balance: Amount set aside in the budget to be used as cash carryover to the next year's budget. This balance provides the local government with needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year in which it is budgeted.

A supplemental budget cannot be used to increase a tax levy.

For more information about the budget process, visit OSBA's website and see "Resources, Budget and Finance," or go to: http://www.osba.org/Resources/Article/Budget_and_Finance/Budget_committee_process.aspx

Or contact:

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P.O. Box 1068, Salem, OR 97308-1068
1201 Court St. NE, Suite 400, Salem, OR 97301-4188
503-588-2800 or 800-578-6722
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You may also direct questions on the budget committee process to:

Oregon Department of Revenue
Assessment and Taxation
Standards Section
P.O. Box 14380
Salem, OR 97309-5075
Phone: (503) 945-8293
Fax (503) 945-873

Budget Committee h a n d b o o k

The *Budget Committee Handbook* is available to all school district and education service district board chairs, superintendents and business officials.

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