2019-20 APPROVED BUDGET CHECKLIST

To Accompany Approved Budget Document Filed with TSCC

#### TSCC Use Only

Name of District: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Contact Person:**  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Telephone:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**E-Mail Address:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# The Approved Budget includes the following:

1. Budget Message - ORS 294.403
2. Proof of publication by one of the following means of Notice of Budget Committee Meeting –- ORS 294.426
3. Newspaper, two notices are required 5 to 30 days prior to the meeting. (Send copies of the actual publications, including dates published **OR** an affidavit of publication from the newspaper.)
4. Once in newspaper (5-30 days prior to meeting) plus once in a prominent manner on district internet website (10 days prior to meeting). (Send copies of publication or affidavit and date posted on website.)
5. If mailed or hand delivered, one notice is required (not later than 10 days prior to the meeting). (Send a copy of the notification and an explanation of how delivery was accomplished.)
6. Form LB/ED/CC/UR-1 in draft (This is for us to review prior to publication to assure it is done correctly).
7. Budget Detail Sheets for resources and requirements - ORS 294.358
8. Evidence that the Budget Committee approved the budget – ORS 294.428(1)

Includes meeting minutes or a copy of the motion/resolution passed

1. Evidence that the Budget Committee set the tax levy - ORS 294.428(1)

Includes meeting minutes or a copy of the motion/resolution passed

**Additional information requested by TSCC**:

1. Summary of inter-fund transfers: transfers out and corresponding transfer in for each fund
2. If current year Adopted Budget has been updated, date of update.
3. Copy of resolution/ordinance authorizing establishment of an ORS 294.346 Reserve Fund
4. Copy of Debt Schedule for new or refunded debt issued in 2017-18

**(Continued on reverse side)**

11. Please complete the following tables (if data is summarized in budget document, give page number). For districts required to publish Form LB/ED/CC or UR – 1, complete only 2015-16 column as LB form will contain this information.

**Requirements by Object, Total All Funds:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Object** | **2016-17 Actual** | **2017-18 Actual** | **2018-19 Budget** | **2018-19**  **Budget** |
| Personnel Services |  |  |  |  |
| Materials & Services |  |  |  |  |
| Capital Outlay |  |  |  |  |
| Debt Service |  |  |  |  |
| Fund Transfers |  |  |  |  |
| Contingencies |  |  |  |  |
| Ending Fund Balance |  |  |  |  |
| **Total \*** |  |  |  |  |

**Number of Employees (FTE), Total of All Funds:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Fund** | **2016-17 Actual** | **2017-18 Actual** | **2018-19 Budget** | **2019-20 Budget** |
| **Total \*** |  |  |  |  |

\* Must match total budget requirements for all funds and total FTE for all funds as displayed in budget **(2016-17, 2017-18 and 2018-19) must also match Form LB/ED/CC/UR - 1).**

**Property Tax Levy Calculations:** Percentage of assessed value growth used\_\_\_\_\_? Uncollectible rate used\_\_\_\_\_?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Permanent Rate** | **Local Option Levy** |  | **GO Debt Service Levy** | |
| Estimated AV |  |  |  | Taxes to Balance\* |  |
| X Rate / 1,000 \*\* |  |  |  | / by Collection Percentage |  |
| = Taxes Extended |  |  |  | = Tax Levy \*\* |  |
| - M-5 Compression Loss |  |  |  |  |  |
| =Taxes Imposed |  |  |  | **Other Dollar Based Levy** | |
| X Collection Percentage |  |  |  | Taxes to Balance\* |  |
| = Taxes to be Received |  |  |  | / by Collection Percentage |  |
|  |  |  |  | = Taxes Imposed |  |
|  |  |  |  | + Measure 5 Compression Loss |  |
|  |  |  |  | = Tax Levy \*\* |  |

**\* Must match Current Year Taxes to be received budgeted in GO Debt Service Fund.**

**\*\* Must match levy approved by Budget Committee**

**Comments for TSCC:**