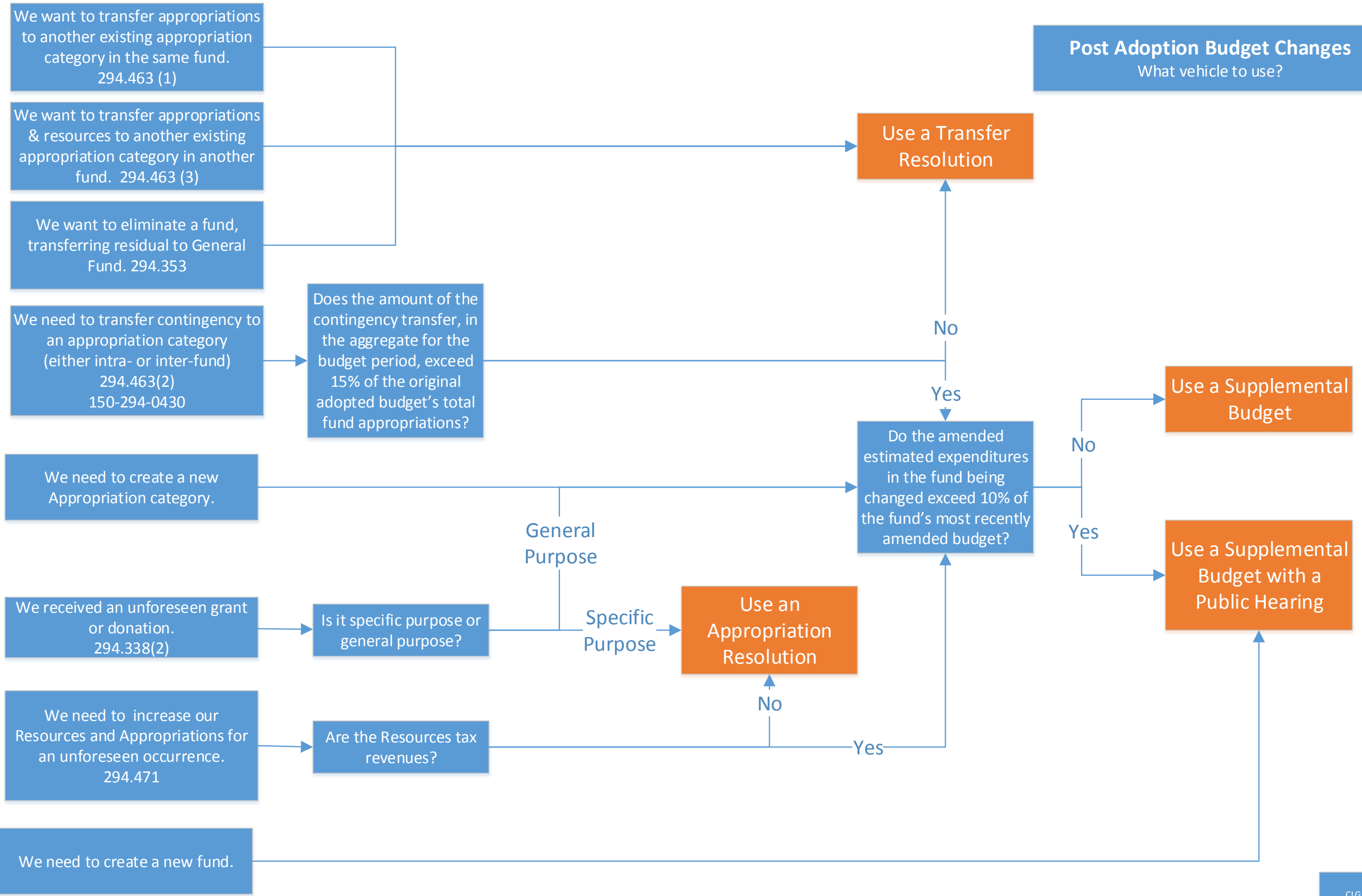


**Post Adoption Budget Changes**  
What vehicle to use?



Post Adoption Budget Changes				
Connecting Increased Financial Impact to Public Participation				
	Appropriation Resolution	Transfer Resolution	Supplemental Budget	Supplemental Budget with Hearing
Hearing				Required
Notice			Meeting Notice must include statement that a supplemental budget will be considered and must be published no less than five days before meeting	Meeting Notice must include a summary of the changes proposed in the funds that differ by more than 10% of budget and must be published no less than five days before meeting
Resolution	Resolution must enact the Appropriation and authorize the Expenditure.	Resolution must state the need for the transfer, the purpose for the authorized expenditure, and the amount transferred	Resolution must authorize the expenditures and state the need for, purpose, and amount of Appropriation.	Resolution must authorize the expenditures and state the need for, purpose, and amount of Appropriation.
Increased Financial Impact ----->				

Increased Public Participation ----->

Post Adoption Budget Change Hierarchy								
Level	Mechanism	Process	Statutes	Limitations			Create New Appropriation Category?	Create New Fund?
				Expenditures	Appropriations	Contingency		
1	Appropriation Resolution	Resolution or Ordinance	294.338, 466, 478, & 481	No limits, but must be supported by non-tax revenues only.			No	No
2	Transfer Resolution	Resolution or Ordinance	294.463	No limits on size of change but no real increase or decrease in total budget allowed		Cumulative total utilized must be ≤ 15% of Original Adopted Fund Appropriations	No	No
3	Supplemental Budget	Adds notice requirement *	294.471(3) (a)&(b)	Maximum change ≤ 10% of current Budget	No limitation	Use for changes > 15% (annual cumulative total) of Original Adopted Fund Appropriations	Yes	No
4	Supplemental Budget with Hearing	Adds notice requirement & Hearing	294.473(1) (a)&(b)	For Changes > 10%			Yes	Yes

clg TSCC 12-19-16

*\*All supplemental budgets must be noticed according to ORS publication requirements as outlined in ORS 294.311(35) - either published in a newspaper or mailed/hand-delivered to every address in the district.*