



**Tax Supervising  
& Conservation  
Commission**

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**DATE:** May 12, 2015

**TO:** Doana Anderson

**FROM:** Craig Gibons

**SUBJECT:** Multnomah Education Service District's 2015-16 Approved Budget

We have completed the initial staff review of the 2015-16 Approved Budget for the Multnomah Education Service District. Our staff report with suggested public hearing questions will be emailed to you. At this time, we anticipate one recommendation will be included in the Certification Letter.

**Recommendation**

The audit report notes the following issue of noncompliance for the year ending June 30, 2014:

Governing bodies may adopt a supplemental budget at a regular meeting providing that the supplemental budget is published not less than five days prior to the meeting. The District's Supplemental Budget Resolution 14-027 was published only four days prior to the meeting at which it was adopted.

The 2013-14 budget was in substantial compliance with local budget law, with the exception of publishing requirements for a supplemental budget. ORS 294.471(3)(b) provides that notification of a regular meeting convened to make a supplemental adjustment to the budget must be published not less than five days before the meeting. The District's Supplemental Budget Resolution 14-027 was published only four days prior to the meeting at which it was discussed and adopted. While this instance of publication is only one day shorter than required, care needs to be taken to ensure that all aspects of local budget law, including public notice statutes, are followed.

Enclosed is a checklist that outlines the items required to be included in the adopted budget that is to be filed with TSCC. You are hereby granted an extension until July 15, 2015 to file with TSCC. If you need additional time to file the adopted budget with us please request an extension in writing.

Most of the questions we have concerning the Adopted Budgets tend to involve the formal resolutions that districts pass when adopting the budget and/or the Notice of Property Tax (Form LB - 50, ED - 50 or, UR - 50). We would suggest that you review these carefully before sending the Adopted Budget package to us.

**Commissioners**

Terry McCall, Chair  
Steven B. Nance  
Gülgün U Mersereau  
Brendan P. Watkins  
David Barringer