

Date: July 18, 2018

From: Commissioner Huxley

To: Commission Chair Gold

Cc: Administrator Schroeder; Counsel HuttI; Accountant Kallstrom; Pauly Rogers and Co.; Commissioner Boice

Subject: General Meeting July 18, 2018 – Agenda Item 7 Supplemental Budgets for 2017-2018 Fiscal Year (FY).

Materials were submitted into the record during the Special Meeting June 27, 2018 with numerous references from the Oregon Department of Revenue on this subject and other related topics. Those materials may be download from the Curry County website; Agendas & Minutes; 06/27/18 Special Meeting at 10:15 AM; More... (Click on More... to download).

- A supplemental budget is effective through the end of the fiscal year. Source: Basic Local Budget Law 2018 – page 122; Oregon Department of Revenue Finance, Taxation & Exemptions.
- A supplemental budget must be only for current fiscal year. Source: Budget Changes after Adoption (3/11/2014) page 1; Oregon Department of Revenue.
- The fiscal officer must pay close attention to each appropriation throughout the year and avoid overspending. Source: Local Budgeting Manual (May 2012) page 57; Property Tax Division Oregon Department of Revenue.
- Supplemental budgets are good only through the end of the fiscal year or biennium in which they are adopted. They cannot be used to authorize changes in a prior year's budget. Source: Local Budgeting Manual (May 2012) page 65; Property Tax Division Oregon Department of Revenue.
- A supplemental budget shall not extend beyond the end of the fiscal year during which it is submitted. ORS 294.471(2): Source: Statutory and Administrative Rule Reference (March 2014) page 4; Oregon Department of Revenue.

The applicable sections of these documents are submitted into the record with this memo.

Recommendation: This agenda item should be tabled as no purpose is served by having any further discussion on the topic as submitted.