



Tax Supervising and Conservation Commission

FY 2023-24 APPROVED BUDGET CHECKLIST To Accompany Approved Budget Document Filed with TSCC

Name of District: _____

Contact Person: _____

Telephone: _____

E-Mail Address: _____

For TSCC Use

The Approved Budget includes the following:

- _____ 1. Budget Message - ORS 294.403 _____
- _____ 2. Notice of Budget Committee Meeting - Proof of publication by one of the following means -- ORS 294.426
 - A) 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.) _____
 - B) 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.) _____
 - C) 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.) _____
- _____ 3. Form LB/ED/CC/UR-1 in draft *if applicable*
(We will review prior to publication to assure it is done correctly)
- _____ 4. Budget Detail Sheets for resources and requirements - ORS 294.358
- _____ 5. Evidence that the Budget Committee approved the budget – ORS 294.428(1)
Include meeting minutes or a copy of the motion/resolution passed _____
- _____ 6. Evidence that the Budget Committee set the tax levy - ORS 294.428(1)
Include meeting minutes or a copy of the motion/resolution passed _____

Additional information:

- _____ 7. Summary of inter-fund transfers: transfers out and corresponding transfer in for each fund _____
- _____ 8. Copy of resolution/ordinance authorizing an ORS 294.346 Reserve Fund _____
- _____ 9. Copy of Debt Schedule for new or refunded debt issued in 2020-21 _____

(Continued on reverse side)

- Please complete the following tables (or provide page # if the table is in budget document):

Requirements by Object, Total All Funds:

Object	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Total *				

*Must match total budget requirements for all funds and total FTE for all funds as displayed in budget for all years. If applicable, 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

Please email this checklist and the budget document to TSCC.