



OREGON COAST  
COMMUNITY COLLEGE

# Oregon Budget Process

for (most) Public Entities



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Budgeting in Oregon is governed by Local Budget Law - ORS 294.305-294.565

Purpose of Local Budget Law is to:

- Standardize procedures
- Provide opportunity for public input
- The budget is specifically for:
  - Creating a financial plan
  - Estimating revenue and expenditures
- Plan for a single year or biennium (OCCC submits an annual budget)
- Allowing lawful appropriations, i.e. the authority to spend public money between July 1 and June 30.



# Budget Committee

- All Budget Committee meetings are open to the public.

## The Budget Committee is:

- Composed of the members of the governing body plus an equal number of appointed community members (appointed members cannot be employees, agents, or officers of the District)
- Community Members are appointed for staggered 3-year terms
- All members of the budget committee have the same authority
- A quorum (designated as 50% of committee plus one) must be present to conduct business.



# Budget Committee

The Budget Committee does the following:

- Elects a chair
- Establishes rules of order
- Receives the budget message which must explain the document, financial policies, and changes in the budget
- Reviews the proposed budget
- Makes any needed changes to the recommended budget
- Hears public comment in at least one meeting
- Approves a balanced budget and forwards approved document to the Board of Education



# Budget Law

## Balanced Budget

Resources in each fund must be equal to the expenditures and other requirements in that fund

## Proposed vs. Adopted Budget

Changes can be made after approval of the budget through the adoption of the budget. There is no limit if the budget is decreasing and a 10% limit if the budget is increasing. The budget can be amended after adoption through the supplemental budget process.

