

# Harney Education Service District

Code: **DBI**  
Adopted: 2/12/03  
Readopted: 12/12/12  
Orig. Code(s): DBI

## Budget Amendment Procedures

The budget estimates and proposed ad valorem property tax amount or rate of any fund as shown in the budget document may be amended by the Board prior to adoption. Such amendment may also be made following adoption if the amendments are adopted prior to the commencement of the budget period to which the budget relates.

The amount of estimated expenditures for each fund in an annual budget, however, may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater. The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater.

If unexpected (noneducation service district tax funds) receipts come to the education service district earmarked for unrestricted purposes after the budgeting process has been completed, the Board may make a supplemental budget, hold a hearing and then expend them after the hearing.

The ad valorem property tax amount or rate to be certified may not exceed the amount approved by the budget committee, unless the amended budget document is republished and another public hearing is held as required by law.

END OF POLICY

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### Legal Reference(s):

[ORS 294.435](#)

[ORS 294.480](#)