



# Basic Local Budget Law

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Approving and Adopting the Budget

2022

Finance, Taxation & Exemptions

# Housekeeping

- Mute Audio/Video
- Update Display Name to your First & Last Name (Joe Smith)
- Send Questions to “Questions”
- CE Credits – Certificate will come via email







# Phase 2

## Budget Committee Approves the Budget

# Finance, Taxation & Exemptions Team



Trains Local Officials on Local Budget Law



Answers Questions about Local Budget Law and Property Taxes



Provides Budget Manuals and Forms



# Finance, Taxation & Exemptions Team



Reviews Tax Certifications



Reviews District Budgets



Advises County Assessors & Tax Collectors on Property Tax Law

# Local Budget Law Changes for 2022

## Covid-19 and Chapter 12 Oregon Laws 2020 First Special Session (HB 4212)

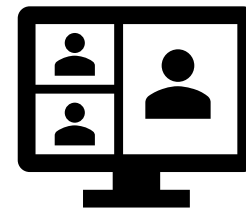
- Meetings may be held virtually
  - No requirement of physical space for public
  - Record meetings if technology available
- Social distancing for in person meetings
- Allows for alternative methods of testimony



# Local Budget Law Changes for 2022

Covid-19 and Chapter 12 Oregon Laws 2020 First Special Session (HB 4212)

- Quorum excludes absences due to COVID
- Allows for emergency expenditures
- Expires 30 days after end of emergency





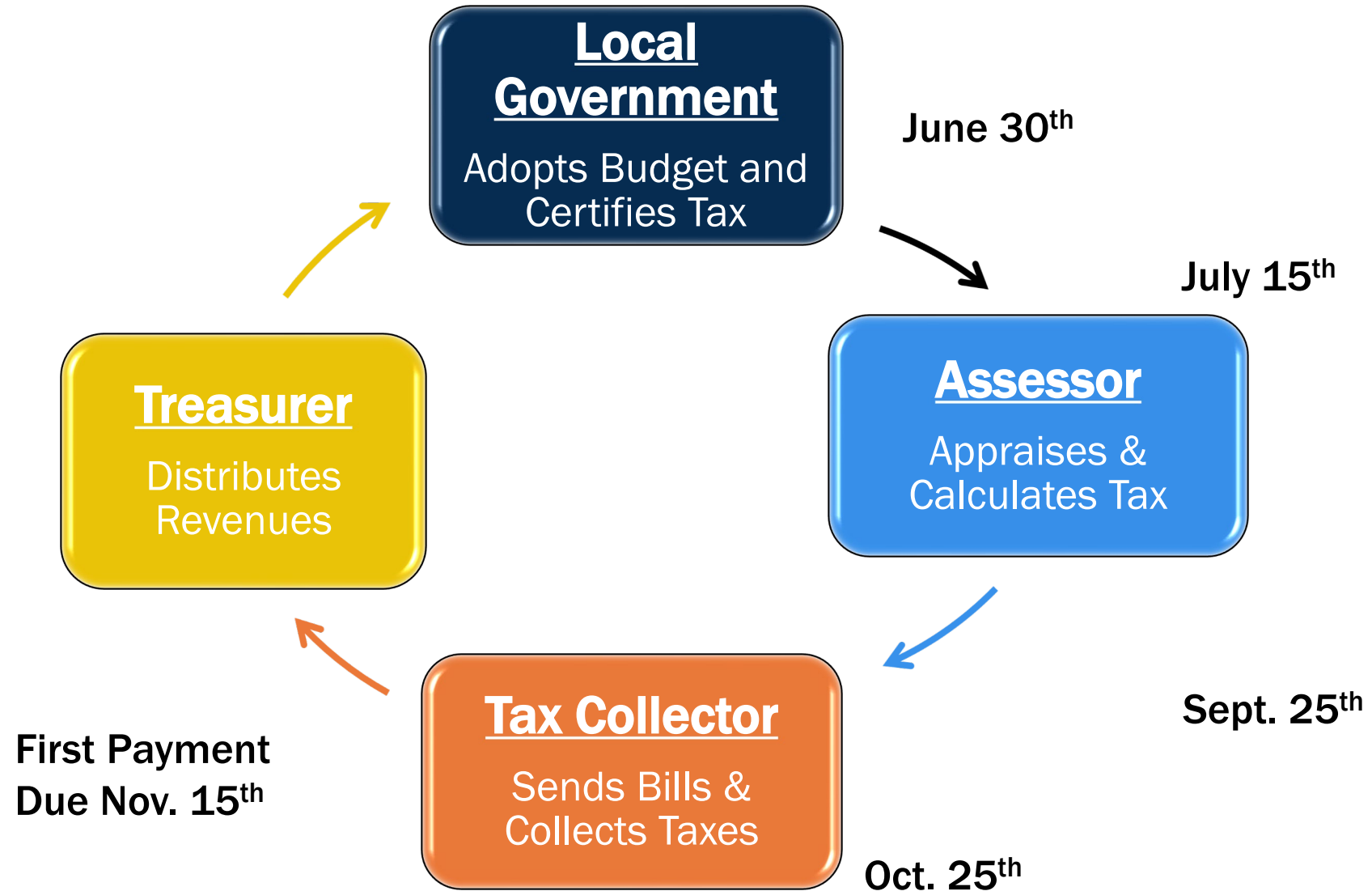
# Local Budget Law Changes for 2022

Chapter 493 Oregon Laws 2021  
(SB 732)

- Educational Equity Advisory Committee for school districts
- School District Budget Committees must include at least one member



# Property Tax Cycle



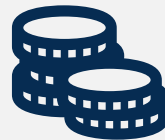
# Purpose of Local Budget Law



Establish standard procedures



Outline programs & fiscal policies



Require estimates of resources and expenditures



# Purpose of Local Budget Law



Encourage citizen involvement



Control expenditure of public funds



ORS 294.321



# Why Follow Local Budget Law?

- A district that doesn't follow local budget law may not lawfully:
  - Expend money (with some exceptions)
  - Certify property taxes to the county assessor







# Why follow Local Budget Law?

- A property tax made contrary to LBL is voidable by the Oregon Tax Court if appealed by:
  - County Assessor
  - County Court
  - County Board of Commissioners
  - The Department of Revenue
  - Ten or more interested taxpayers

ORS 294.461





# DOR v Umatilla County, otc2519 (1986)

A portion of the 1986-87 tax levy was voided by the court.

Umatilla County failed to republish its budget summary to allow the board to impose a levy amount higher than the amount published in its budget summary.



# Civil Liability

Any public official who expends public monies in excess of the amounts or for any other purpose than authorized by law shall be civilly liable for the return of the money, if there is malfeasance in office or willful or wanton neglect of duty.



ORS 294.100

# Districts Not Subject to Local Budget Law

**ORS 261** People's utility districts

**ORS 440** Health districts

**ORS 545** Irrigation districts

**ORS 551** Diking districts

**ORS 553** Water control districts\*

**ORS 554** District improvement companies or corporations

**ORS 568** Soil and water conservation districts\*

**ORS 371** Special and Assessment road districts

**ORS 371** County Road district\*

**ORS 372** Highway lighting districts

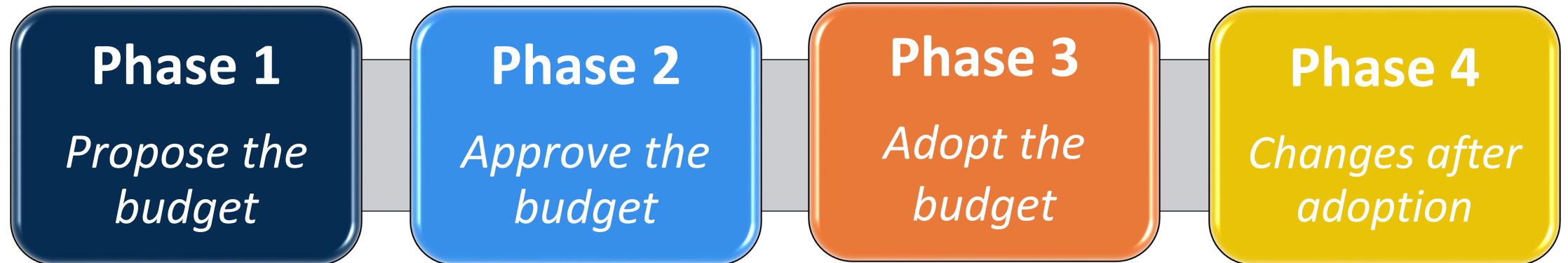
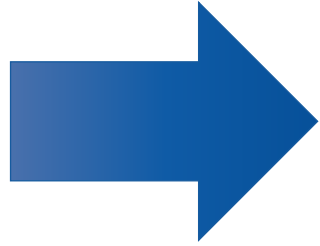
**ORS 547** Drainage districts

**ORS 221** Historic ghost towns

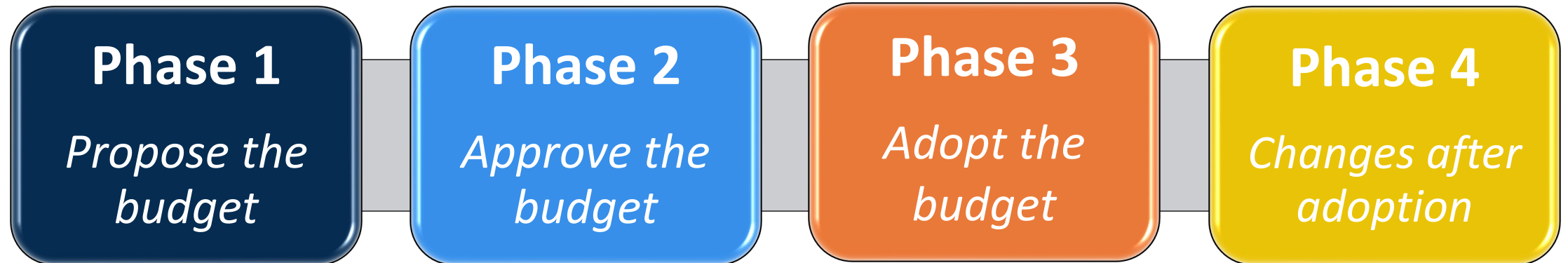
*\* That will not impose taxes during the ensuing year. If district does impose property tax any year, it is subject to Local Budget Law.*



# The Budget Process



# The Budget Process



# Who's on the Budget Committee

**The Governing Body  
+  
an Equal Number of Appointed Electors**

## Appointed Members

- “Electors” are registered voters in the district
- Cannot be officers, agents or employees
- Appointed for staggered 3-year terms
- All members have the same authority
- If you can't fill all appointed positions, committee can be fewer

ORS 294.414



# Who's on the Budget Committee

## School Districts and 2021 SB 732

- Creates Educational Equity Advisory Committees
- Requires school districts to include at least one member of the educational equity advisory committee of the school district on the budget committee.
- Takes effect July 1, 2022 (for next year's budget process) and after an elector vacancy occurs on the committee



ORS 328.542 (2)

# Notice of Budget Committee Meeting

- Publish notice of the first meeting at which the budget and the budget message are presented, and public comments and questions are heard.
- If public comments are not heard at the first meeting, give notice of both meetings
- In Washington County, also submit summary of proposed budget for publication on the county website (contact the Finance Department).

ORS 294.426







# Publication Methods

- Printing twice in a newspaper of general circulation:  
*5 - 30 days before meeting*
- Posting notice on your website:  
*At least 10 days before meeting, AND  
Printing once in a newspaper 5 – 30  
days before meeting*
- Mailing by U.S. Postal Service first class:  
*To each street address, PO Box and RRN  
in district at least 10 days before Meeting*
- Hand delivery  
*To each street address in district at least  
10 days before meeting*



# Public Comment at First Meeting

**A**

Use this notice if public comment will be taken at this meeting.

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of East Speedway, Zoom County, State of Oregon.  
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at Speedway City Hall.  
(Location)

12345 Acceleration Lane, Speedway. The meeting will take place on May 6, 2022 at 6:00 ☐ am  
(Address) (Date) (Time) ☒ pm

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 2, 2022 at 12345 Acceleration Lane, Speedway  
(Date) (Location)

☒ am ☐ am  
between the hours of 8:00 AM ☐ pm and 4:30 ☒ pm  
(Time) (Time)

# Public Comment at Later Meeting

**B**

Use this notice if public comment will be taken at a later meeting.

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Speedway, Zoom County, State of Oregon,  
(District Name) (County)

on the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at Speedway City Hall,  
(Location)

☐ am

12345 Acceleration Lane, Speedway. The meeting will take place on May 6, 2022 at 6:00 X pm  
(Address) (Date) (Time)

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

☐ am

Date: May 12, 2022 Time: 6:00 X pm Location: 12345 Acceleration Lane, Speedway

A copy of the budget document may be inspected or obtained on or after May 1, 2022 at 12345 Acceleration Lane, Speedway,  
(Date) (Location)

X am

☐ am

between the hours of 8:00 AM ☐ pm and 4:30 X pm  
(Time) (Time)



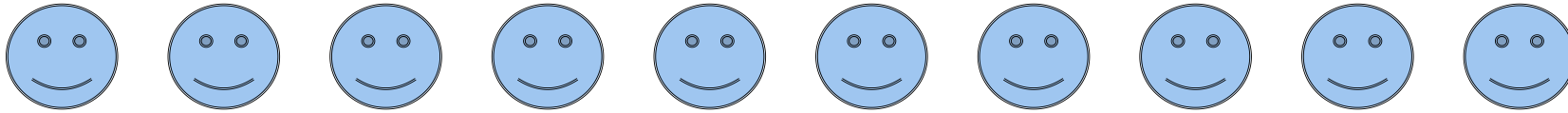
# Budget Committee's Meeting Process

- All meetings are subject to Public Meetings Law
- Presiding officer must be elected at first meeting
- Quorum is required to conduct business
- Majority of committee is required to take action
- Committee may request and receive additional information from district officials



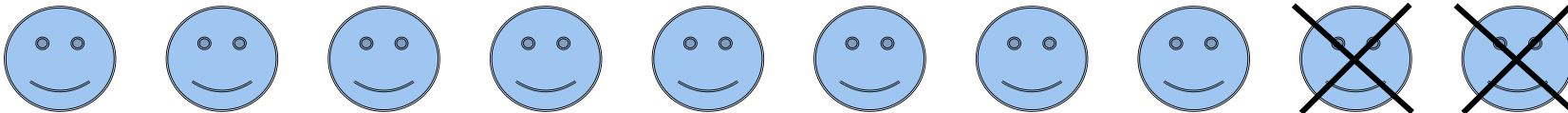
# Quorum

## Budget Committee of 10



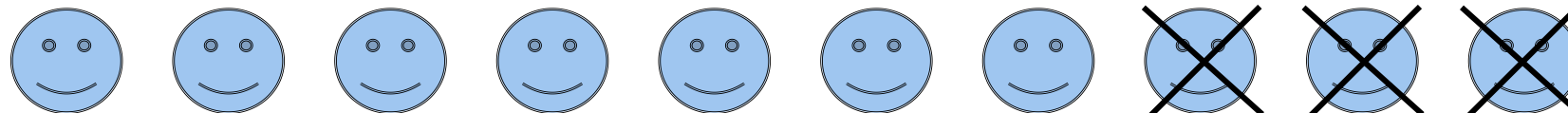
Full Budget committee

Quorum = 6



8 Filled – 2 Vacancies

Quorum = 5



7 Filled – 3 Vacancies

Quorum = 4

# Majority

## 5 Governing Body



Majority = 6

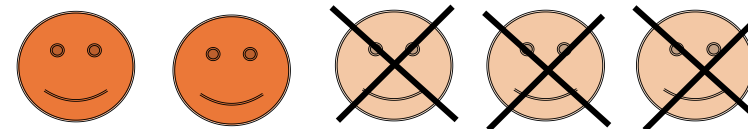


Vacancies on the governing body are **not removed** from total.

Majority = 6



## 5 Electors



Elector vacancies are **removed** from total.

Majority = 4

# What The Budget Committee Does

1. Receives the budget document
2. Hears the budget message
3. Hears & considers public comment
4. Discusses and revises the budget as needed
5. Approves the budget
6. Approves the property taxes





# 1: Receives the Budget Document

- Budget is a public document when released to committee
- Available to the public at the same time as the committee
- Public has right to inspect
- Must provide means for public to copy (can also charge for copies)





## 2:The Budget Message

- Prepared by or under direction of executive officer
- Explains budget document
- Describes financial policies
- Explains any changes since last year
- Must be in writing
- Anyone can deliver it

ORS 294.403





## 3: Hear Public Comment



- On the date and time in the published notice
- Any person may ask questions about and comment on the budget ORS 294.426(4)(c)
- Can establish time limits and other policies for public comment period
- Add additional meetings if desired



# Town of Litchfield, NH – Mosquito Control District



<https://www.youtube.com/watch?v=RTXUIVmJQmQ>



## 4: Discuss and Revise the Budget

- Discuss and (if a majority feels necessary) revise the proposed budget.
- May reduce or increase the estimate of resources and requirements.
- May approve budget at first meeting or it may take several meetings.

May provide same notice as a regular meeting of governing body for additional meetings following the meeting at which budget message is read and public comment is heard





## 5: Approve the Budget



### Sample Motion to Approve Budget:

"I move that the budget committee of Sample City approve the budget for the 2021-22 fiscal year in the amount of 13,910,076."

*(motion and vote recorded in the minutes)*





## 6: Approve Each Tax levy

### Sample Motion to Approve Taxes:

*"I move that the budget committee of East Cupcake approve property taxes for the 2021-22 fiscal year at the rate of \$4.4143 per \$1,000 of assessed value for the permanent rate tax levy, in the amount of \$0.1213 for the local option tax levy, and in the amount of \$496,315 for the general obligation bond levy."*

*(motion and vote recorded in the minutes)*



The Budget Committee is now finished!!!



# Budget Committee Question 1

The Speedway city council received a resignation notice from one of the appointed budget committee members. The member has only served 2 years and 6 months of his 3-year term.

*What should the City Council do?*



# Budget Committee

## Question 2



The Speedway City Council is supposed to have five members, but one position is vacant. There are supposed to be five appointed members of the budget committee, but the council can only find three people willing to serve.

*How many people must be at a budget committee meeting for there to be a quorum?*

*How many votes are required to pass a motion?*

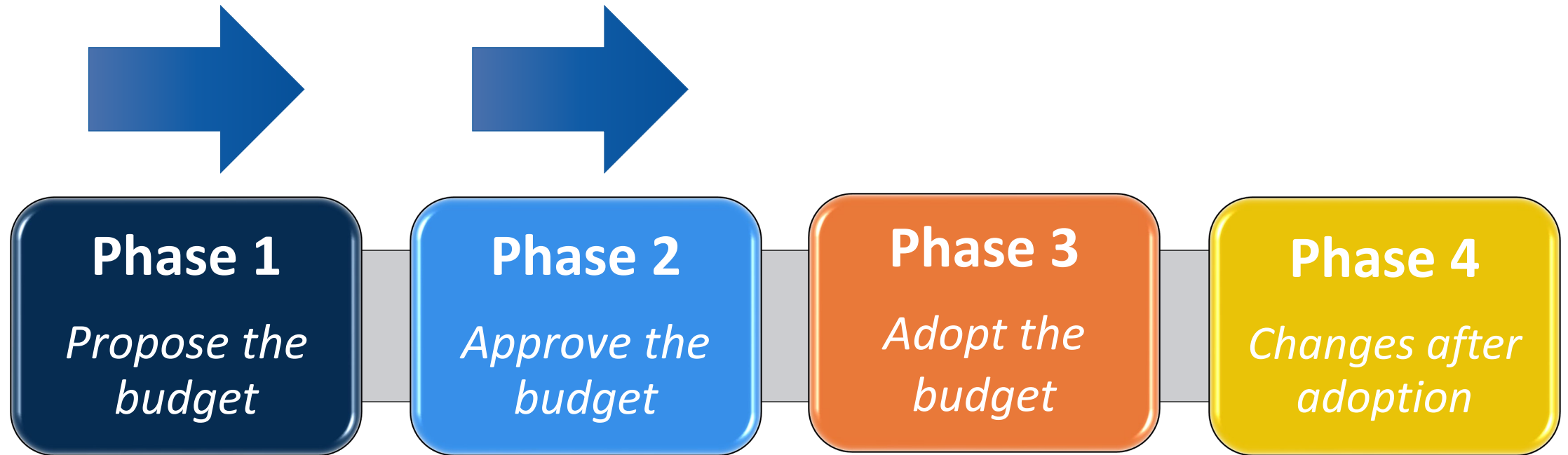
# Budget Committee Question 3

The city of Speedway published a notice that their first budget committee meeting would be held on March 11th and that they would take public comment at that meeting. On March 11th two of the budget committee members can't make it to the meeting because of the flu. As a result, there isn't a quorum at the meeting.

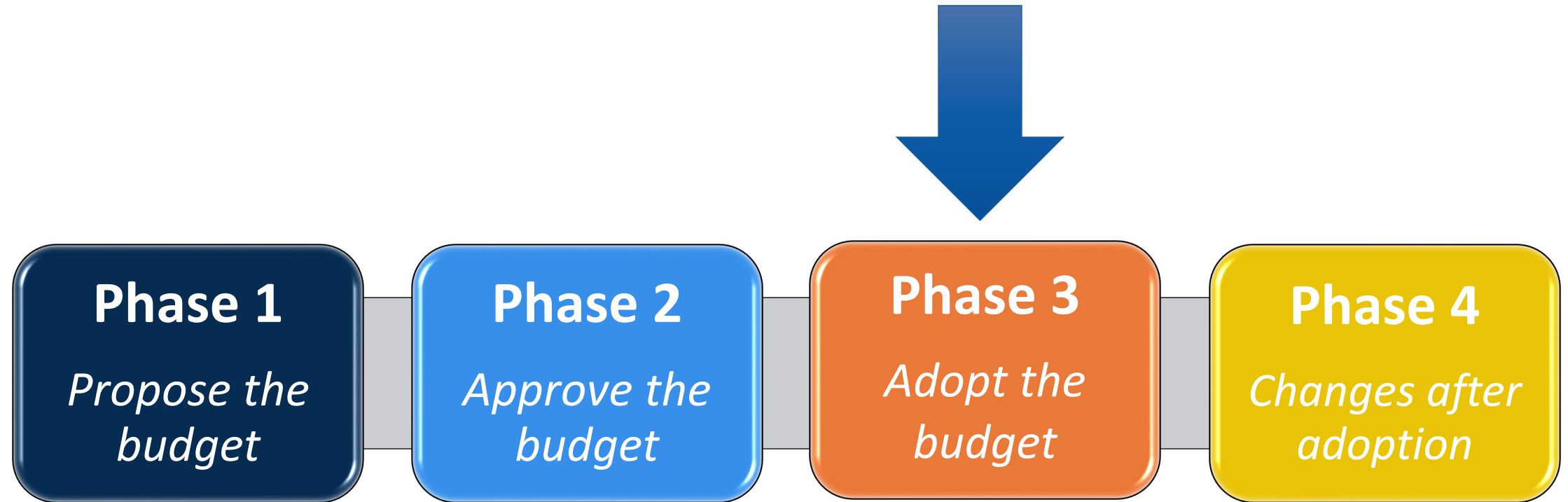


*Can an alternate member fill in for an absent member?*

# The Budget Process



# The Budget Process





# Publish Budget Hearing Notice & Summary of Budget

- Print once in newspaper 5-30 days before hearing
- Mail or hand deliver to each street address, PO Box and RRN 5-30 days before hearing
  - There is no Internet option for this notice
  - If budget < \$100,000 and no newspaper published in the district, can post in 3 places for at least 20 days prior to hearing

*In Multnomah County, submit budget to Tax Supervising Conservation Commission, if subject to its jurisdiction.*



# **LB-1 Form and Review Hearing Notice**



# Alternative Publication Format

- Optional Narrative Format
- Same information as on LB-1 form
- Same timeline as with LB-1 form
- Can use narrative, charts, pictures, etc.



ORS 294.438



# Correcting Publication Errors

- Publication is considered sufficient if the budget officer makes a “good faith” effort.
- If you know your notice will be late, re-schedule the hearing and publish timely.
- If you know your hearing won’t be on the date published, publish another notice.







# Correcting Publication Errors



- If these errors occur:
  - Typographical error
  - Math error
  - Error in calculating the tax
- Then at first meeting after the error is discovered, the budget officer must:
  - Advise the governing body in writing, and
  - Give testimony correcting the error.



ORS 294.451





# Governing Body Holds Budget Hearing



- Hold the hearing on the date published, or reschedule & publish a revised notice
- Hearing is on the budget “as approved” by budget committee
- Any person may comment on the budget



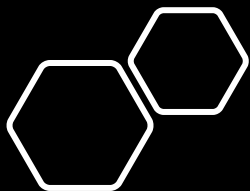
# Changes After Budget Hearing

After the hearing, the governing body can change the budget estimates and tax levy approved by the budget committee.

However, if they want to:

- increase tax by any amount -or-
- increase expenditures in any fund by 10% or more (or \$5,000 – whichever is greater)

They must republish the amended budget summary and hold another budget hearing.



# Resolutions

After the hearing and **on or before June 30**, the governing body must enact a resolution to:

1. Adopt the budget
2. Make Appropriations
3. Impose each tax levy
4. Categorize each tax by its Measure 5 category (Education or General Government)

# 1: Resolution Adopting the Budget

- State the fiscal year or biennial budget period
- State the total \$ amount of budget resources  
*(Be sure to include all resources and all funds)*

Sample of Resolution Adopting the Budget:

*“BE IT RESOLVED that the Board of Directors of (district name) hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$XXXXXX. This budget is now on file at (address).”*

## 2: Resolution Making Appropriations *Based on Organizational Units or Programs*

One amount for each Organizational Unit or Program.

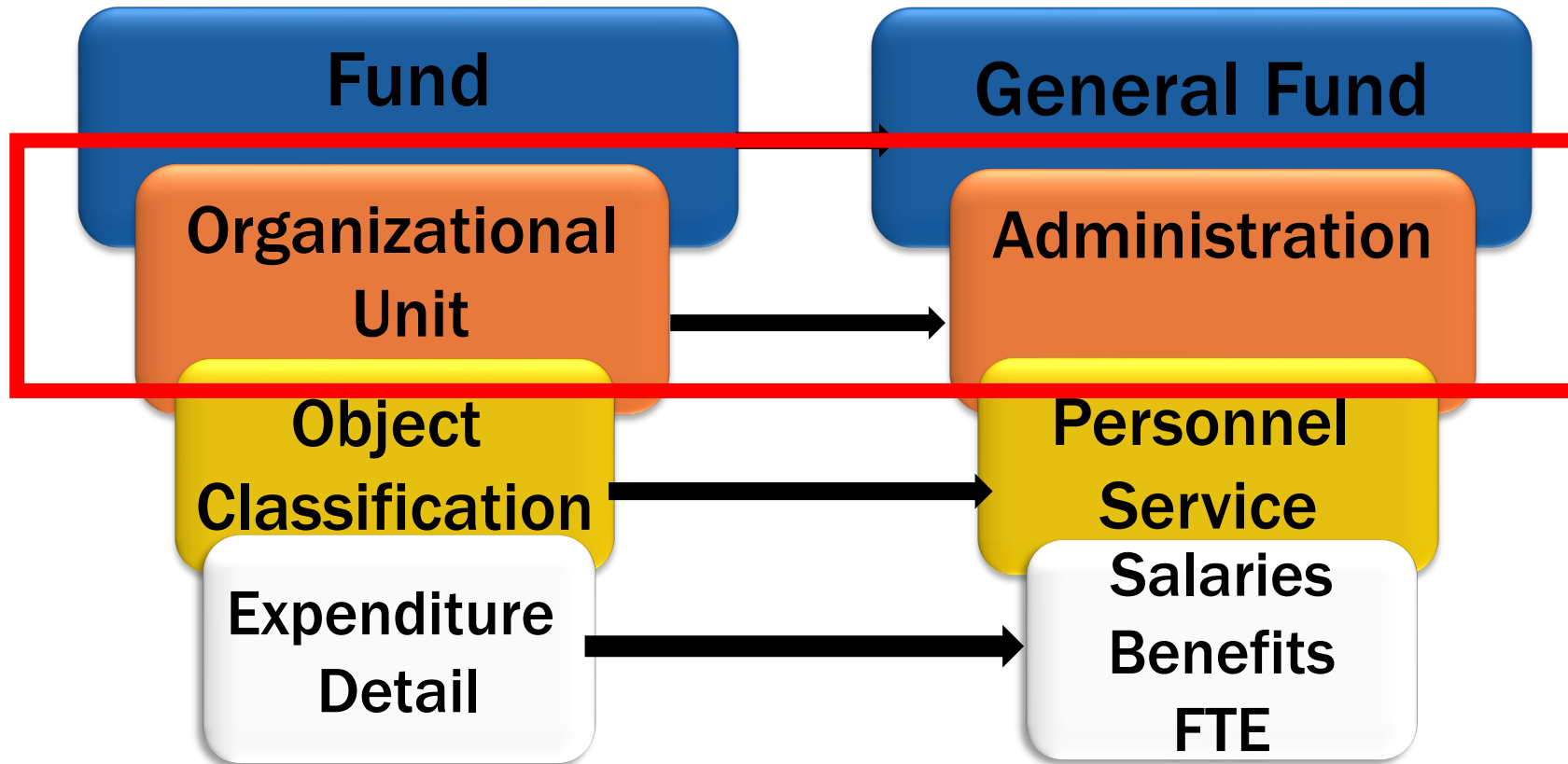
*Include only Personnel Services, Materials & Services, and Capital Outlay*

Separate amounts for any:

- Personnel Services, Materials & Services, or Capital Outlay not allocated to an organizational unit or program
- Debt Service
- Special Payments
- Transfers
- Operating Contingency

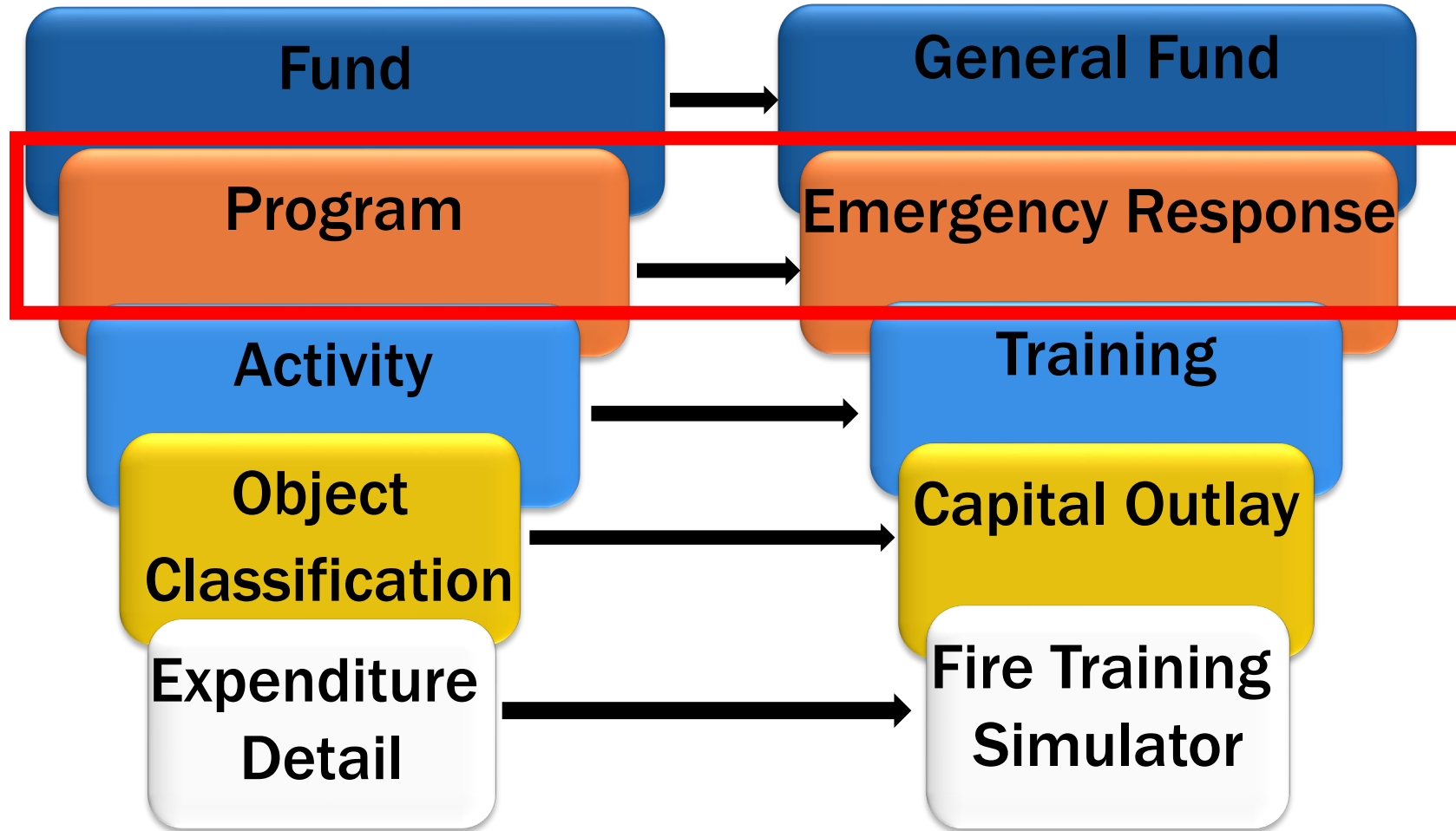


# Budget Organization – Organizational Units



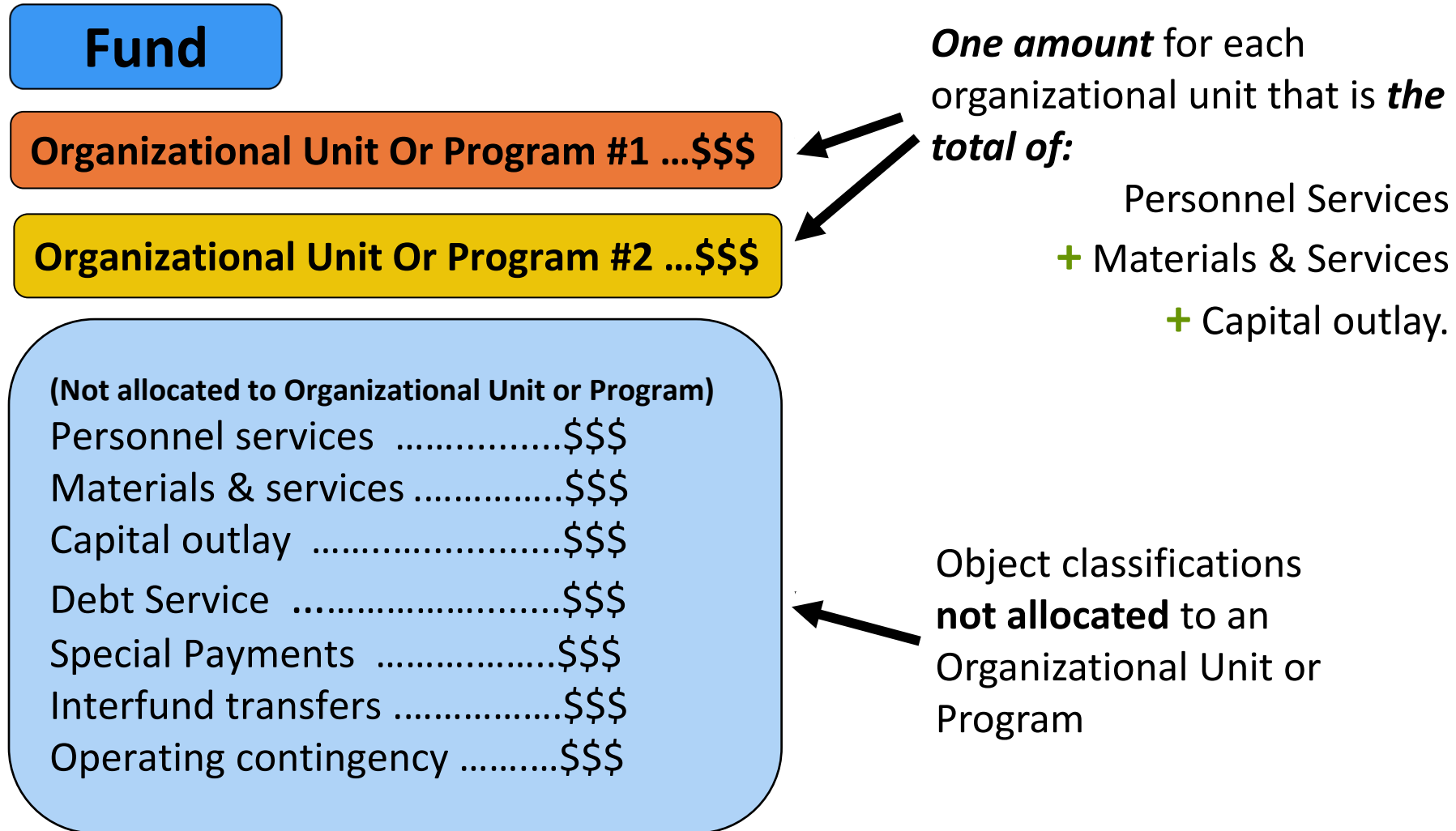
Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

# Budget Organization – Programs



Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

# Statutory Appropriations



# Appropriating to Greater Detail

## Statutory Minimum Standard

### General Fund

**Administration \$5000**

## Greater detail allowed by Admin Rule

### General Fund

#### **Administration**

Personnel Services	\$2000
Materials & Services	\$2000
Capital Outlay	\$1000

OAR 150-294-0510

# Organization of Appropriations

## **General fund**

Admin

Public Safety

Parks & Rec

Library

Municipal Court

Facilities

Personnel Services

Transfers

Contingency

## **GO Bond Debt Service Fund**

Debt Service

## **Streets Fund**

Street Department

## **Library Special Revenue Fund**

Library

## **Facilities Reserve Fund**

Facilities



# Appropriations Example

## **General Fund**

Administration	\$557,540
Public Safety	4,575,600
Parks and Rec	304,500
Library	424,650
Municipal Court	178,000
Facilities	334,000
<b>Personnel Services</b>	<b>150,000</b>
<b>Transfers</b>	<b>170,000</b>
<b>Contingency</b>	<b><u>75,000</u></b>
<b>Total</b>	<b>\$7,187,890</b>

# Schools Appropriate by ODE Function

For each fund:

<b>1000</b>	Instruction
<b>2000</b>	Support Services
<b>3000</b>	Enterprise & Community Services
<b>4000</b>	Facilities Acquisition and Construction
<b>5000</b>	Other Uses
	<i>5100</i> Debt Service
	<i>5200</i> Transfers
<b>6000</b>	Contingency

ORS 294.393

# Community Colleges Appropriate:

- by Higher Education Coordinating Commission (HECC) Function;
- by ODE Function; or
- by Organizational Unit



# Appropriations

<b>Appropriated</b>	<ul style="list-style-type: none"><li>• Personnel Services</li><li>• Materials &amp; Services</li><li>• Capital Outlay</li><li>• Debt Service</li><li>• Special Payments</li><li>• Transfers Out</li><li>• Contingency</li></ul>
<b>Never Appropriated</b>	<ul style="list-style-type: none"><li>• Reserved for Future Expenditure</li><li>• Unappropriated Ending Fund Balance (UEFB)</li></ul>

# Common Appropriation Errors

- ✗ No organizational units or programs or only in general fund
- ✗ “Non-departmental” identified as a “department”
- ✗ Contingency appropriated in a non-operating fund
- ✗ Reserves for Future Expenditure and Unappropriated Ending Balances appear to be appropriated







## Discussion: Adopting and Appropriating

1. Can the resolution making appropriations include any of these appropriation categories: Miscellaneous, other, UEFB?
2. Which object classifications can be included in the appropriation amount for an org. unit/program?
3. Which statutory appropriation categories must be appropriated separately from a program or organizational unit?
4. In what type of fund are you allowed to budget and appropriate for contingency?
5. Should the total adopted budget amount include the unappropriated amounts?

# Appropriation Question 1

*What's wrong with these appropriations?*

General Fund	
Administration	385,812
Police	557,907
Municipal Court	10,000
<b>Not allocated to Organization Unit or Program:</b>	
Materials & Services	147,310
Transfer Out (Debt Service)	75,000
Contingency	2,473
<b>Total</b>	<b>\$1,178,502</b>
Street Fund	
Streets	235,960
Debt Service	0
Transfers Out	12,022
Contingency	23,515
<b>Total</b>	<b>\$271,497</b>
Sewer Fund	
Sewer	488,336
Debt Service	0
Transfers Out	25,547
Contingency	34,452
<b>Total</b>	<b>\$548,335</b>
Water Fund	
Water Fund	530,300
Debt Service	0
Transfers Out	39,072
Contingency	43,088
<b>Total</b>	<b>\$612,460</b>

Timber Infrastructure & Improvement Fund	
TIIF	320,553
Transfers Out	131,011
Contingency	1,500,000
<b>Total</b>	<b>\$1,951,564</b>
Scout Lake Fund	
Scout Lake	38,500
<b>Total</b>	<b>\$38,500</b>
Enterprise Zone Fund	
Transfers Out	179,000
Contingency	65,095
<b>Total</b>	<b>\$244,095</b>
Infrastructure Maintenance & Improvement Fund	
Transfers Out	80,000
Contingency	88,675
<b>Total</b>	<b>\$168,675</b>
Sewer System Development	
Contingency	7,215
<b>Total</b>	<b>\$7,215</b>
Water System Development	
Contingency	44,880
<b>Total</b>	<b>\$44,880</b>

# Appropriation Question 2

## MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the following appropriations totaling \$2,187,681 are made to the following funds:

*How about these?*

### GENERAL FUND

Administration	\$	123,295
Court	\$	63,905
Planning	\$	29,195
Non-Departmental		
Material and Services		137,410
Capital Outlay		2,300
Debt Services	\$	16,144
Transfers	\$	146,244
Contingency	\$	22,313
<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b><u>540,806</u></b>

### Parks

Personnel Services	\$	35,235
Material and Services	\$	59,499
Capital Outlay	\$	-
Contingency	\$	4,897
<b>Total</b>	<b>\$</b>	<b><u>99,631</u></b>

### Public Safety

Personnel Services	\$	204,025
Material and Services	\$	37,336
Contingency	\$	2,001
<b>Total</b>	<b>\$</b>	<b><u>243,362</u></b>

### Equipment Replacement

Capital Outlay	\$	19,078
Contingency	\$	-
<b>Total</b>	<b>\$</b>	<b><u>19,078</u></b>

### Water Enterprise

Personnel Services	\$	203,260
Material and Services	\$	101,575
Capital Outlay	\$	61,000
Debt Service	\$	61,759
Transfers	\$	10,000
Contingency	\$	24,581
<b>Total</b>		<b><u>\$ 462,175</u></b>

### Sewer Enterprise

Personnel Services	\$	201,241
Material and Services	\$	78,931
Capital Outlay	\$	139,000
Debt Service	\$	182,168
Transfers	\$	1,000
Contingency	\$	15,231
<b>Total</b>		<b><u>\$ 617,571</u></b>

### Streets

Personnel Services	\$	85,582
Material and Services	\$	18,910
Capital Outlay	\$	34,000
Contingency	\$	2,500
<b>Total</b>		<b><u>\$ 140,992</u></b>

### Streets Capital Improvement

Capital Outlay	\$	-
Contingency	\$	-
<b>Total</b>	<b>\$</b>	<b><u>-</u></b>

# 3: Resolution Imposing the Tax

- Impose each tax levy separately.
- Impose permanent rate per \$1,000 or a dollar amount (not both).
- Impose local option levy as approved by voters.
- Impose bond levy as a dollar amount.

\*\*\*Cannot exceed rate/amount approved by Budget Committee unless you republish budget summary and hold another hearing\*\*\*

## 4: Resolution Categorizing the Tax

Type of Tax	Subject to General Gov't Limit	Excluded from Limitation
Permanent rate limit	\$4.4143/\$1,000	
Local option levy	\$0.1213/\$1,000	
G.O. Bond levy		\$496,315

Categorize each tax (permanent rate limit, local option, G.O. bond levy) by its [Measure 5](#) category:

- Subject to “General Government” limit

- Subject to “Education” limit

- “Excluded from constitutional limits”



# Common Categorizing Tax Errors



Subject to General Government Limitation

*General Fund*

\$4.01/\$1,000

The resolution categorizing the tax should be done by [tax levy](#), not by fund.

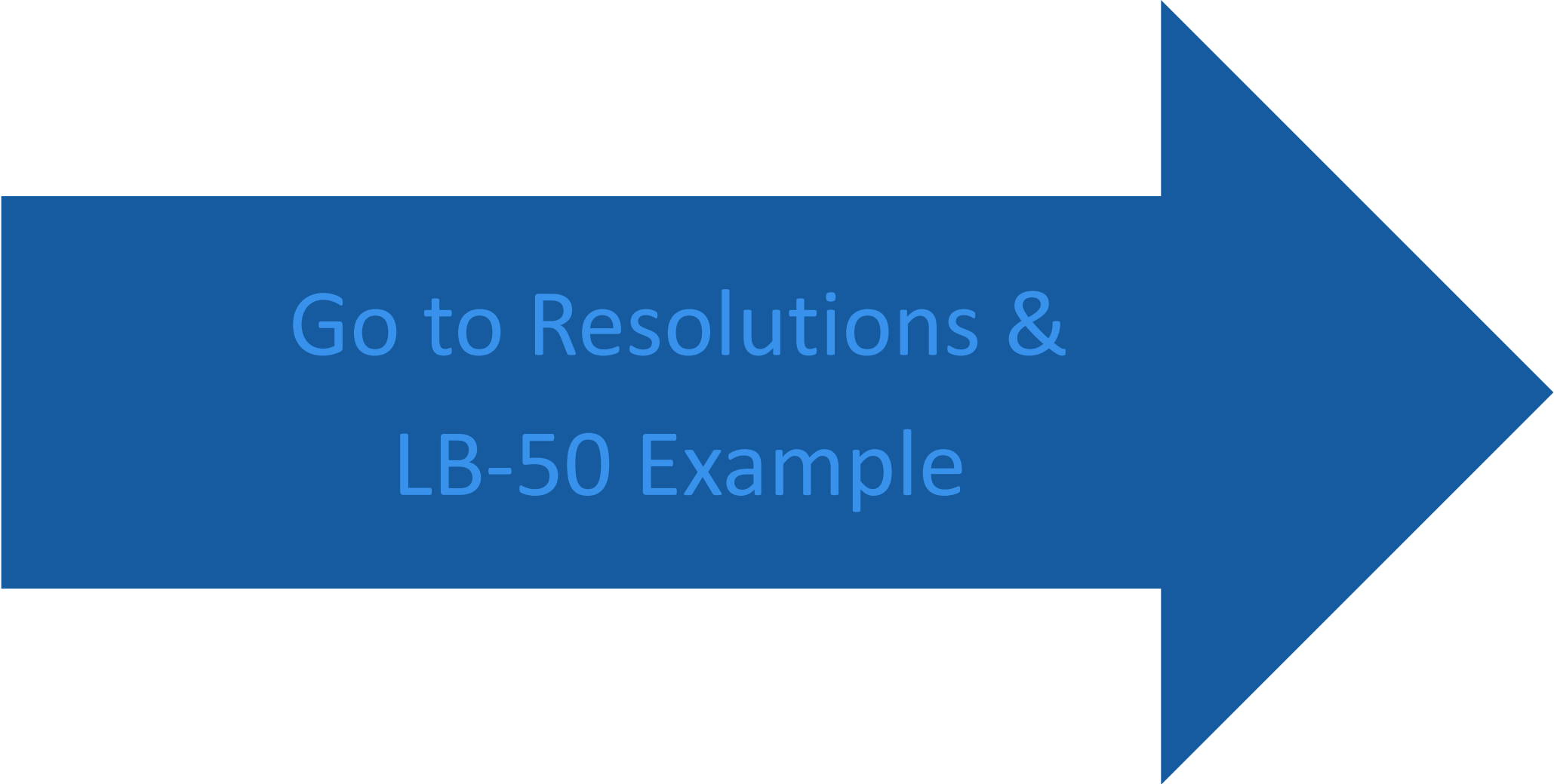


Subject to General Government Limitation

Permanent Rate Tax

\$4.01/\$1,000

294.456(1)(a)

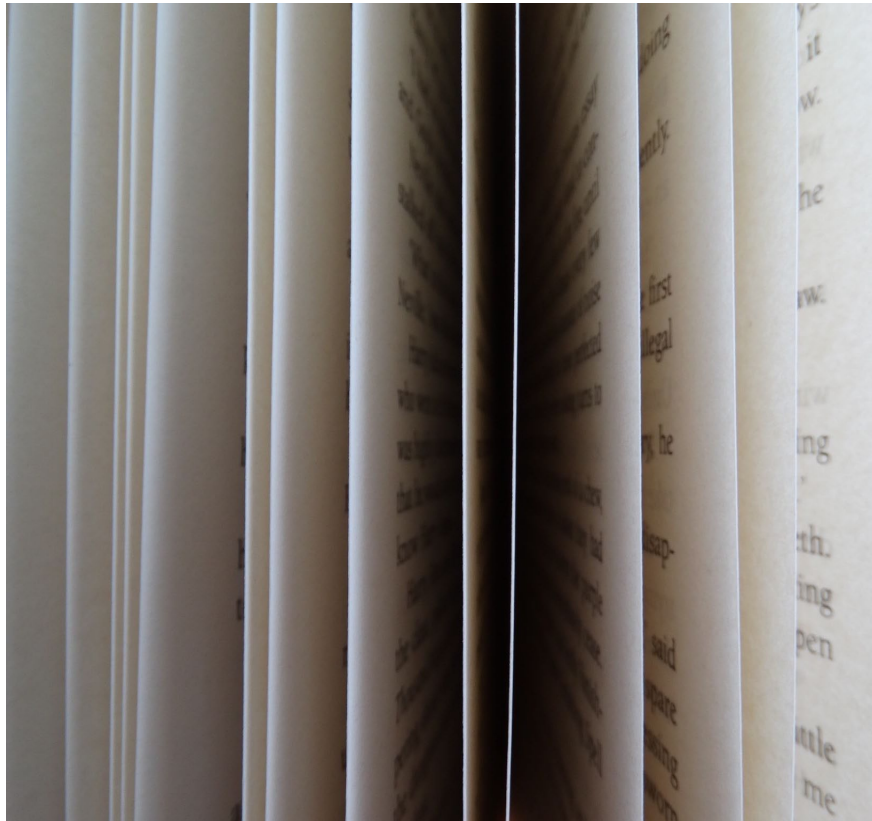


Go to Resolutions &  
LB-50 Example



## Discussion: Imposing & Categorizing

1. Is it acceptable to impose both a tax rate and a total tax amount for the same levy?
2. Can a GO Bond levy be imposed as a rate?
3. What are the three options when categorizing taxes by constitutional limitation?
4. Should taxes be categorized by each fund? Or, by each levy imposed?



## Documents Taxing Districts Submit

### **By July 15, send the Assessor :**

- 2 copies of the tax certification form,
- 2 copies of the resolutions,
- 2 copies of ballot measure for any new tax.



# Documents Taxing Districts Submit

**By Sept 30, send the County Clerk :**

Copy of complete budget document, including:

- Budget Message
- Budget detail sheets,
- Meeting notices or affidavits of publication,
- Resolutions adopting, appropriating, imposing, etc.,
- Tax certification
- Sample ballot for any new tax







# Documents Non-taxing Districts Submit

By July 15, send to Dept. of Revenue one copy of the resolutions.



Keep on file a copy of complete budget document, including:

- Budget Message
- Budget detail sheets,
- Meeting notices or affidavits of publication,
- Resolutions adopting, appropriating, imposing, etc.



ORS 294.458(1)

# Additional Requirements for Schools, ESD's & Community Colleges

## School Districts & ESD's:

- Hard copy of budget to Dept of Education by July 15th
- Electronic copy to Dept of Education financial data collection by August 15th

## Community Colleges:

- Copy of budget to Higher Education Coordinating Commission (HECC) by July 15



# Adopting a Budget Question 1

The city of Speedway has extra money in their budget that they don't need for anything. They just put it into "Contingency".

*Is that OK? If not, what should they do?*

# Adopting a Budget

## Question 2

Speedway received a late donation and has more money than anticipated for next year. As a result, the council wants to change the budget approved by the budget committee before the council adopts it.

*Can they do that?*

*If so, what do they have to do?*





# Adopting a Budget Question 3

There's only one person who knows how to complete the LB-50 and he's on a hunting trip until the first of August.

*What can the district do in this situation?*





# Boundary Changes



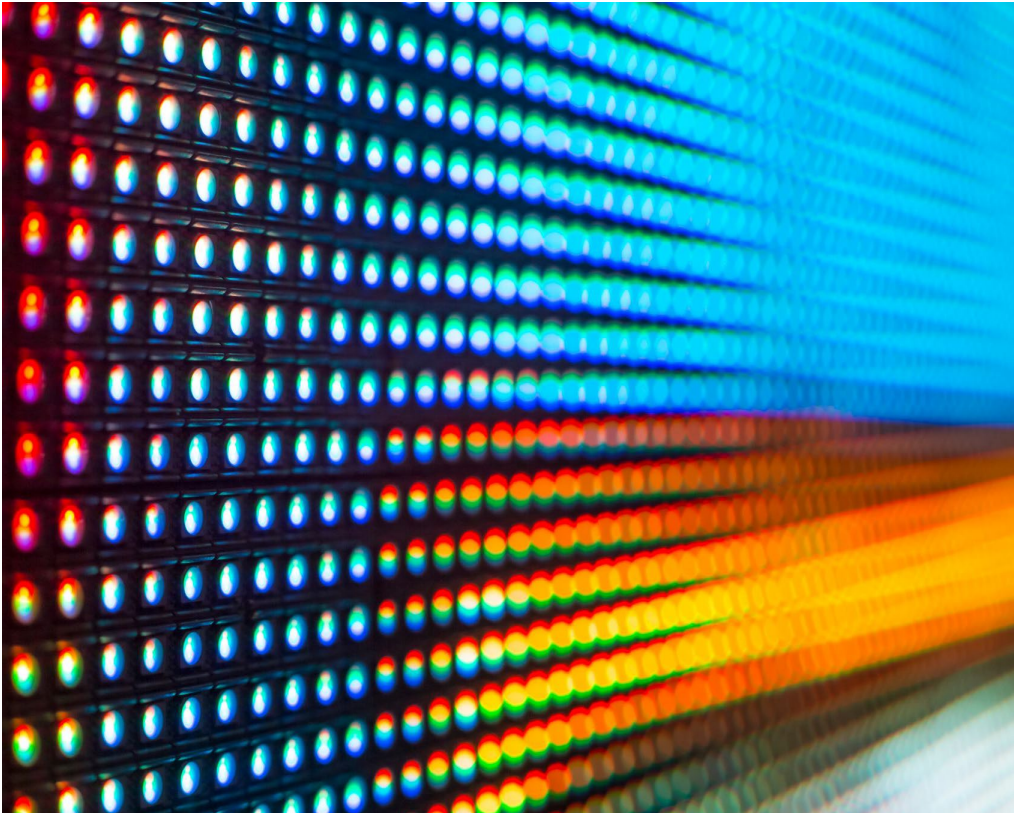
- The Cadastral Information Systems Unit (CISU) web page about how to comply with ORS 308.225 when making changes to your boundaries has been updated.
- For assistance in how to comply with the statute, please review the information at:

[https://www.oregon.gov/DOR/forms/FormsPubs/boundary-change\\_504-405.pdf](https://www.oregon.gov/DOR/forms/FormsPubs/boundary-change_504-405.pdf)



# Property Tax Resources

- Oregon Revised Statutes (ORS 294.305-294.565)
- Oregon Administrative Rules (OAR 150-294-0300 to 150-294-0550)
- Local Budget Law Manuals and Publications
  - Property Tax Research Reports
  - Tax Expenditure Report
- Property Tax Statistics Report
- Online Videos
- DOR Local Budget Law Training Videos
  - YouTube Deschutes Property Tax Fairy
  - Property Taxes: The Tax Fairy explains, what's in it for me?
  - Why Property Values Fluctuate?



# Questions?

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**FT&E Message Phone #** (503) 945-8293

**Email** [finance.taxation@dor.oregon.gov](mailto:finance.taxation@dor.oregon.gov)

## **Local Budget Forms and Manuals on Internet:**

<http://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>

**Subscribe to our email list for email notices of future training workshops and news on any changes to Local Budget Law. Sign up through this link:**

<http://listsmart.osl.state.or.us/mailman/listinfo/localbudget>