



Basic Local Budget Law

Approving and Adopting the Budget

2023

Finance, Taxation & Exemptions

Housekeeping

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



Agenda

Phase 1

Proposing the Budget

Phase 2

Approving the Budget

Phase 3

Adopting the Budget

Phase 4

Changes After Adoption



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

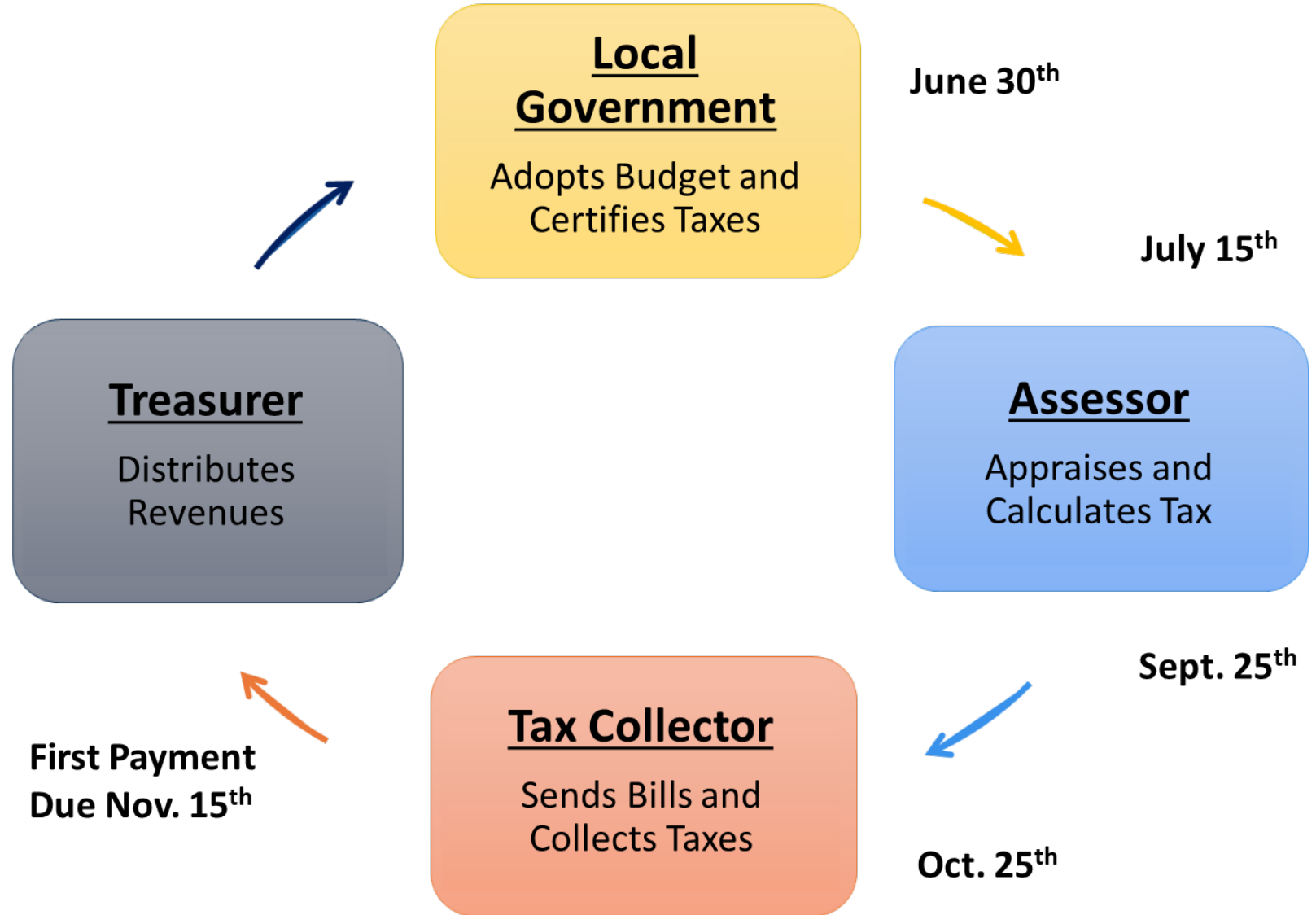


Reviews District Budgets



Advises County Assessors & Tax Collectors on Property Tax Law

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 expenditures 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



ORS 294.338



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*

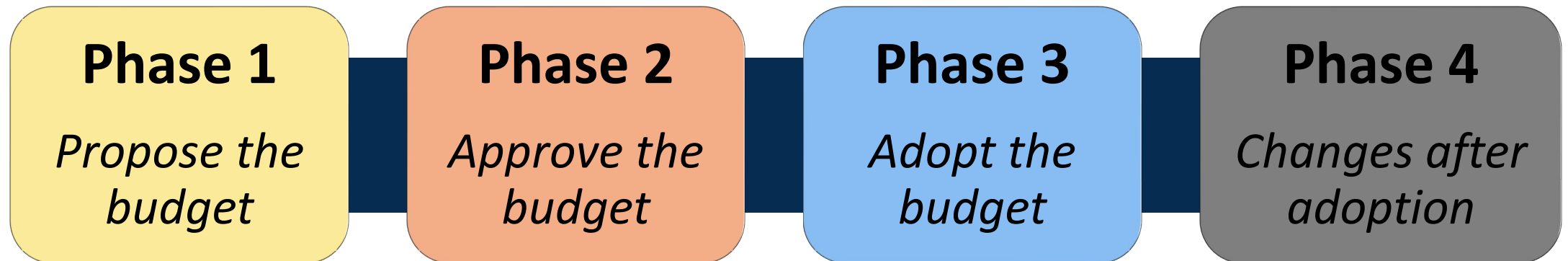
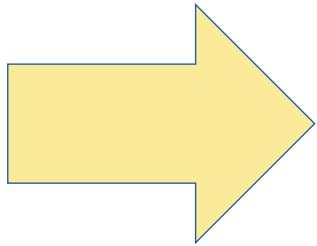
ORS 372 Highway lighting districts

ORS 547 Drainage districts

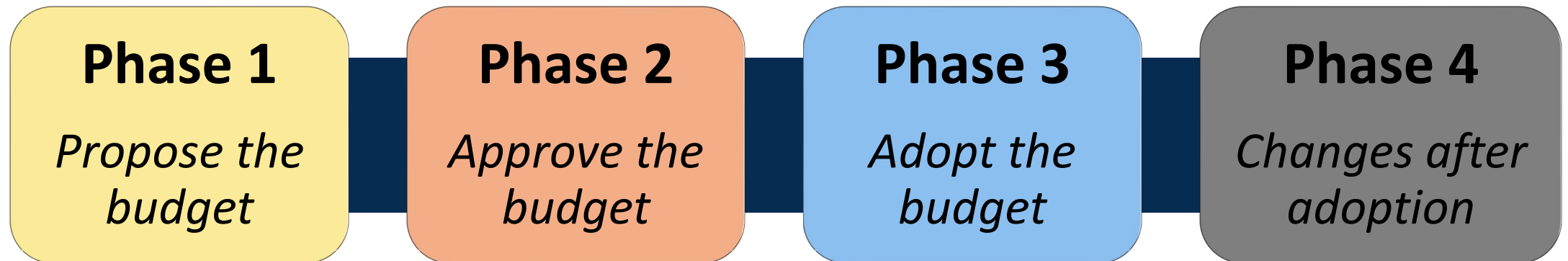
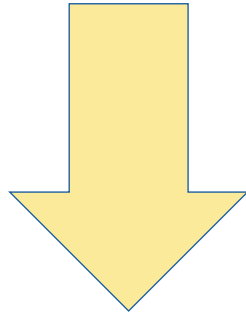
ORS 221 Historic ghost towns

* 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**

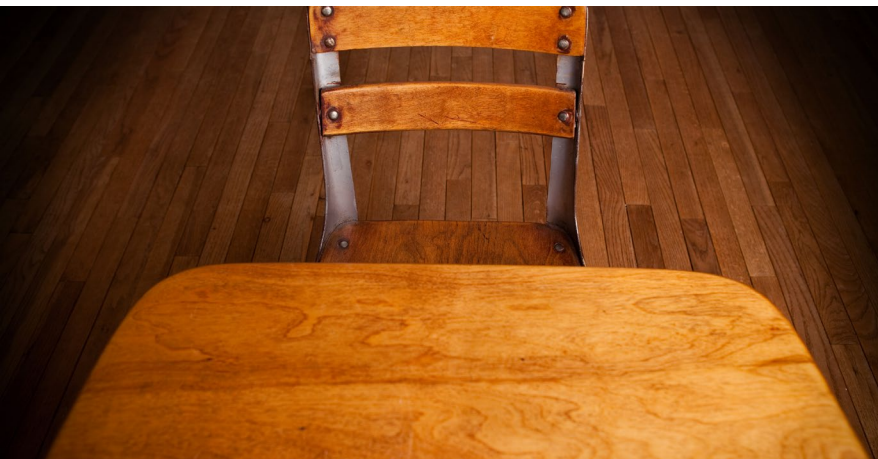
Appointed Members

- “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.
- Took effect July 1, 2022 (first 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 Dept.).

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*

ORS 294.426



Public Comment at First Meeting

A	Use this notice if public comment will be taken at this meeting.
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NOTICE OF BUDGET COMMITTEE MEETING

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

to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at Foulweather City Hall,
(Location)

511 Waterspout Way, Foulweather The meeting will take place on May 5, 2023 at 6:30 ☐ 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 1, 2023 at 511 Waterspout Way, Foulweather
(Date) (Location)

☒ am ☐ am

between the hours of 8:30 AM ☐ pm and 5:00 ☒ pm
(Time) (Time)

Public Comment at Later Meeting

B	Use this notice if public comment will be taken at a later meeting.
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NOTICE OF BUDGET COMMITTEE MEETING

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

on the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at Foulweather City Hall,
(Location)

☐ am
511 Waterspout Way, Foulweather. The meeting will take place on May 5, 2023 at 6:30 ☒ 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, 2023 Time: 6:00 ☒ pm Location: 511 Waterspout Way, Foulweather

A copy of the budget document may be inspected or obtained on or after May 1, 2023 at 511 Waterspout Way, Foulweather
(Date) (Location)

☒ am ☐ am
between the hours of 8:30 AM ☐ pm and 5:00 ☒ 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

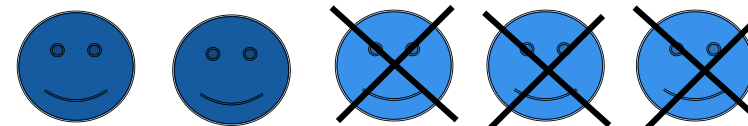


Vacancies on the governing body are **not removed** from total.

Majority = 6



5 Electors



Elector vacancies are **removed** from total.

Majority = 4

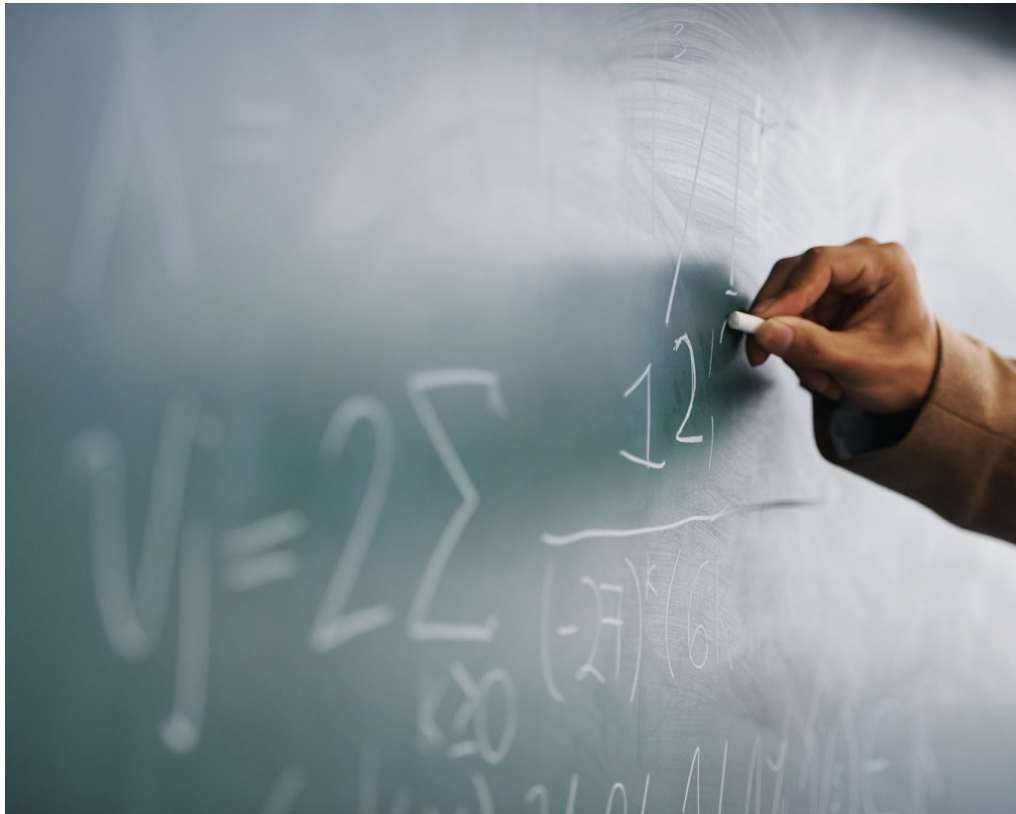
What the Budget Committee Does

1. Receives the budget document
2. Hears the budget message
3. Hears and 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 the 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 the City of Foulweather approve the budget for the 2023-24 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 the City of Foulweather approve property taxes for the 2023-24 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!!!



The End

Budget Committee Question 1

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

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

How many votes are required to pass a motion?



Budget Committee Question 2

The Foulweather City Council received a resignation from one of the appointed budget committee members. The member has only served 2 years and 6 months of their 3-year term.

What should the City Council do?



Budget Committee Question 3

The City of Foulweather published a notice that their first budget committee meeting would be held on April 7th and that they would take public comment at that meeting. On April 7th three 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?



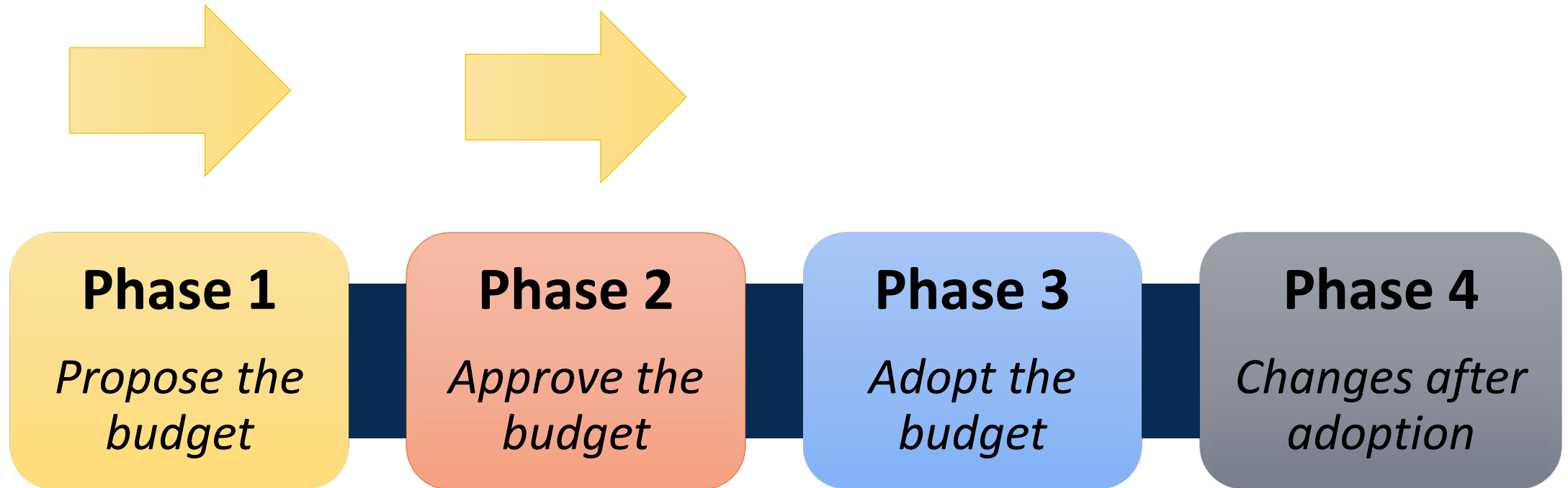


Phase 3

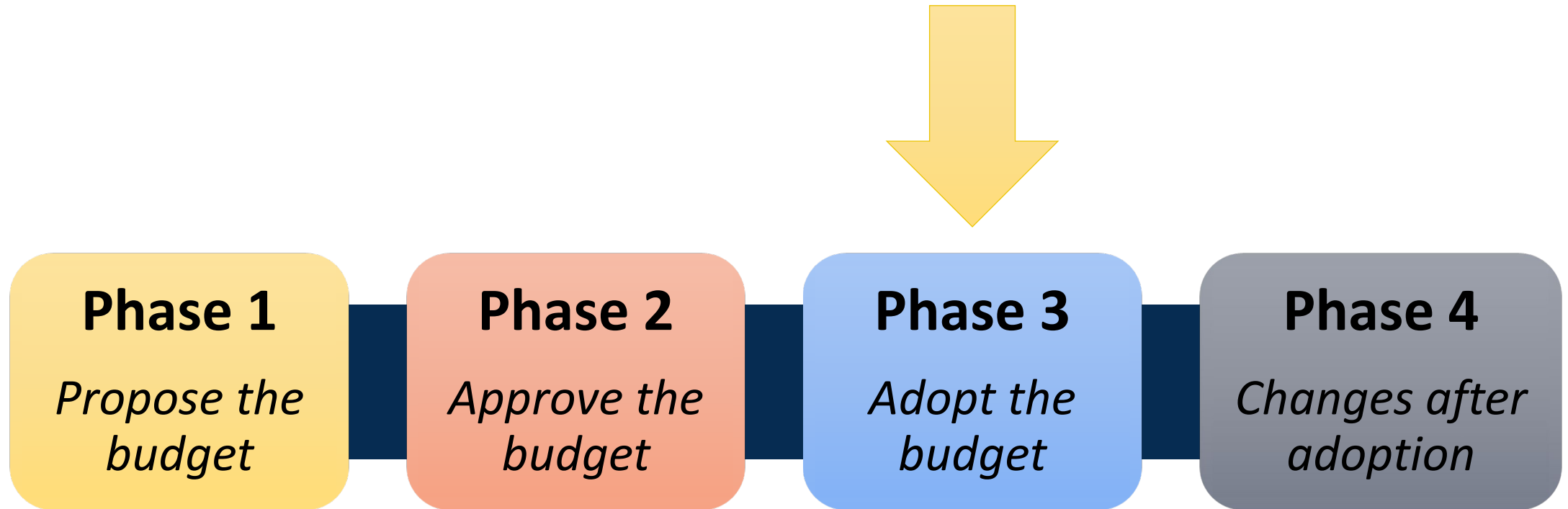
Adopting the Budget



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.

ORS 294.438



LB-1 Form and Review Hearing Notice





Alternative Publication Format

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



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 rescheduled and 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.



Budget Requirements

		Object Classifications	Allocated or Not Allocated to an Organizational Unit or Program?
Requirements	Expenditures	Personnel Services	Usually Allocated
		Materials & Services	
		Capital Outlay	
		Special Payments	Not Allocated
		Debt Service	
		Transfers (out)	
		Operating Contingency	
		Reserved for Future Expenditure	
		Unappropriated Ending Fund Balance	

ORS 294.388



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 2023-2024 in the total amount of \$XXXXXX. This budget is now on file at (address).”

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

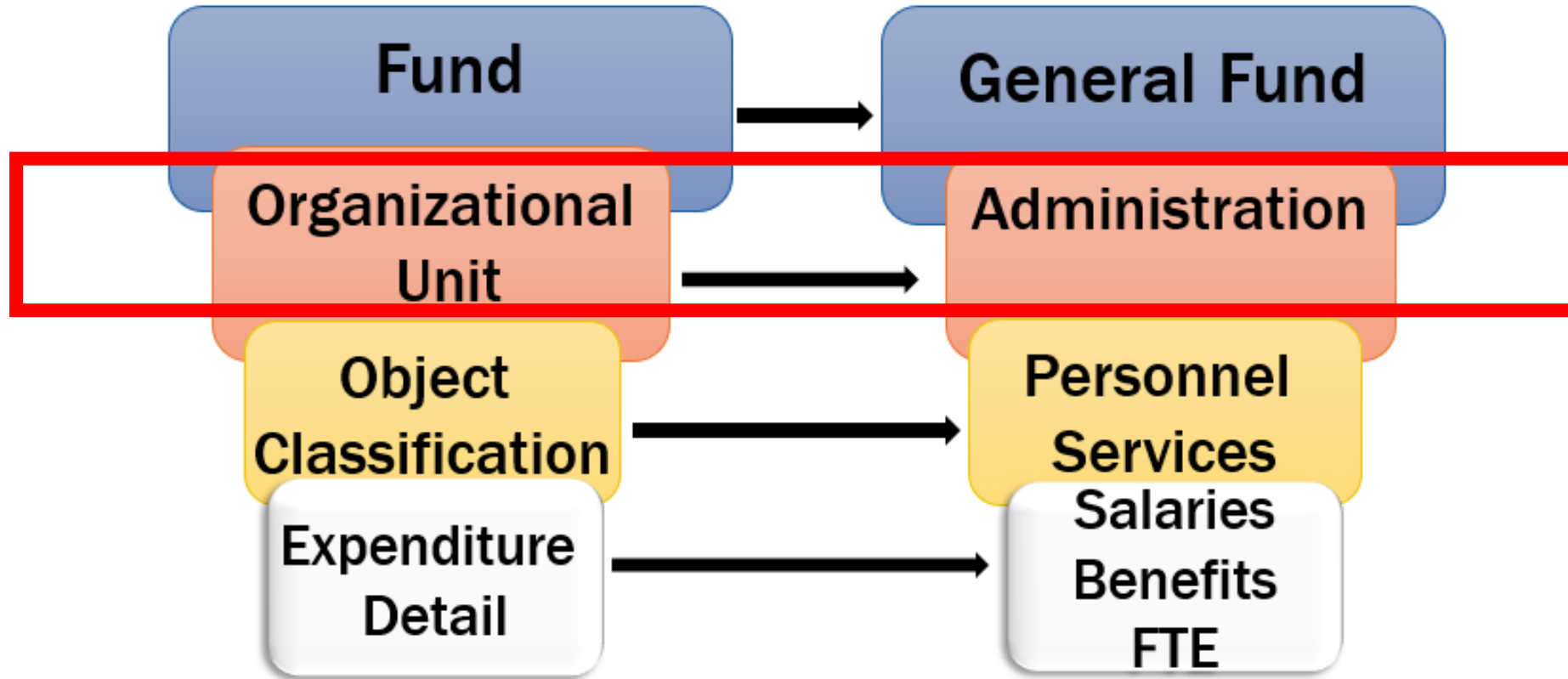
One amount for each Organizational Unit or Program.

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

Separate amounts for any:

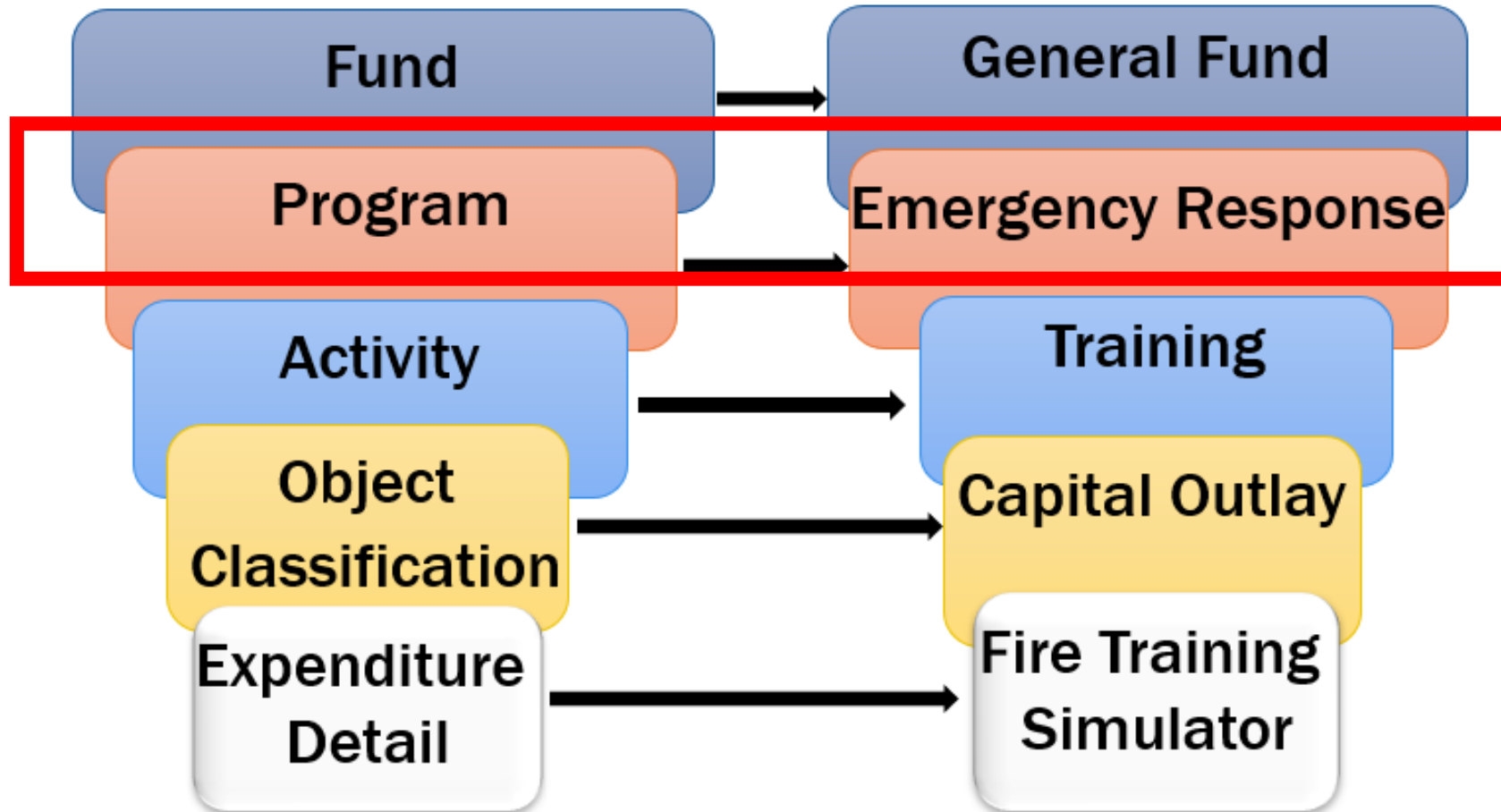
- Personnel Services, Materials & Services, or Capital Outlay not allocated to an organizational unit or program
- Debt Service
- Special Payments
- Transfers
- Operating Contingency

Budget Organization – Organizational Units



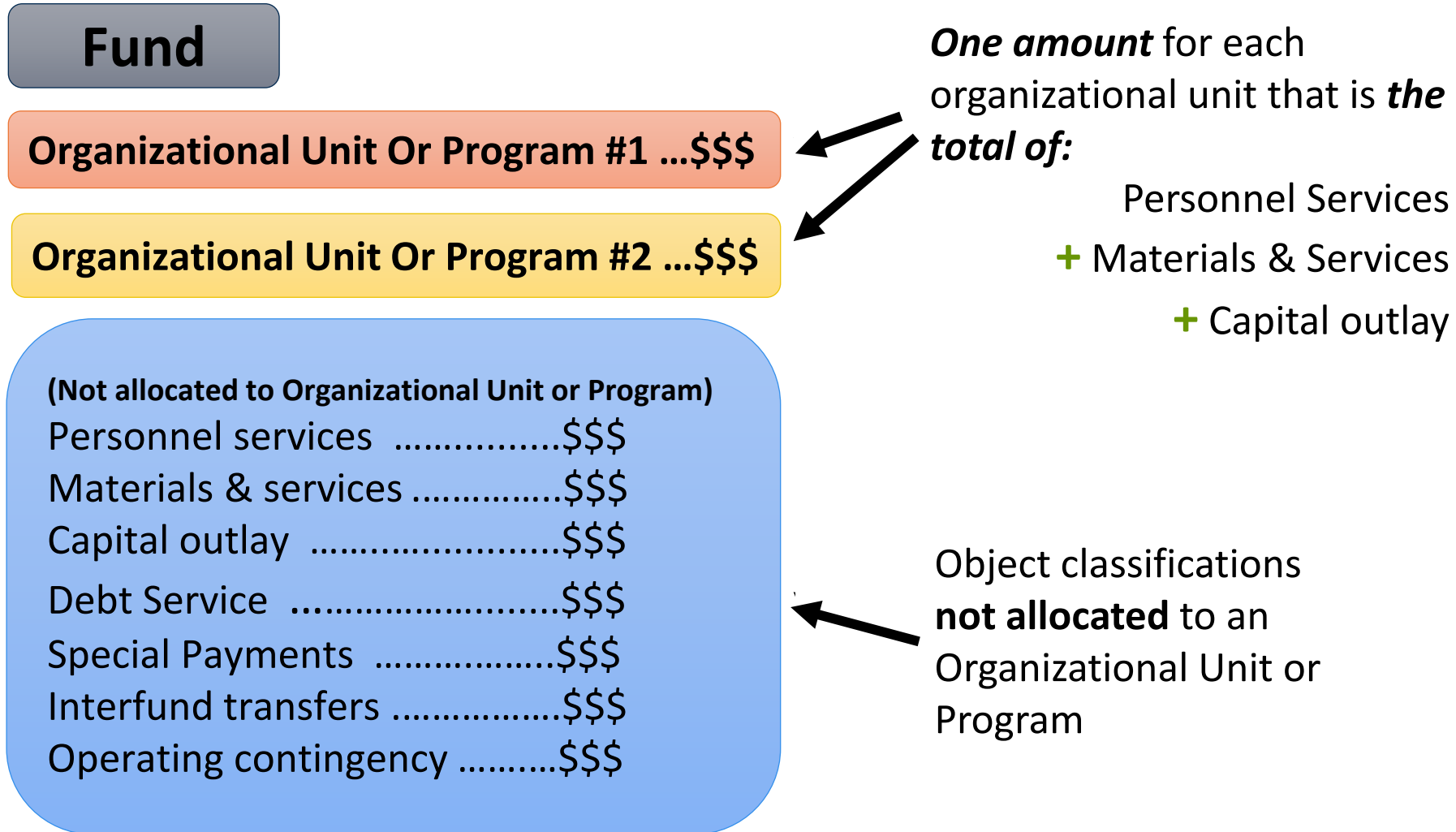
Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

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
Personnel Services	150,000
Transfers	170,000
Contingency	<u>75,000</u>
Total	\$7,187,890

Schools Appropriate by ODE Function

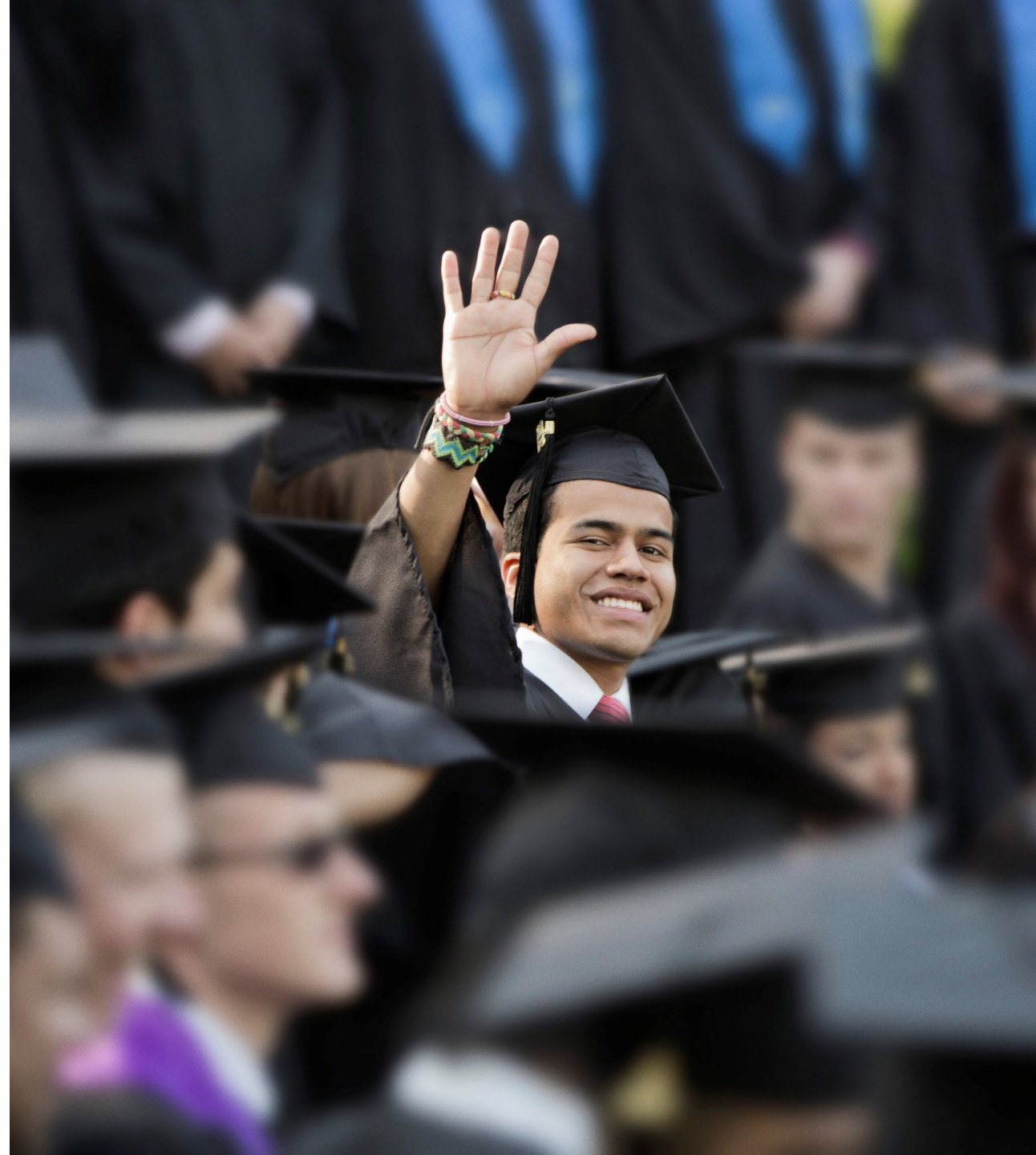
For each fund:

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

ORS 294.393

Community Colleges Appropriate

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



Appropriations

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



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



Appropriation Question 1

*What's wrong with
these appropriations?*

GENERAL FUND

Administration/Finance	432,600	
Court	28,350	
Community Development	114,940	
Police	533,505	
Fire	742,200	
Non-Departmental:		
Transfers-Out	647,000	
Contingency	0	
Fund Total		2,498,200

STREET FUND

Personal Services	82,800	
Materials & Services	172,370	
Capital Outlay	3,500	
Transfers	33,500	
Contingency	0	
Fund Total		292,170

STREET CAPITAL IMPROVEMENT FUND

Capital Outlay	1,971,000	
Debt Service	130,100	
Fund Total		2,101,100

STREET RESERVE FUND

Capital Outlay	46,300	
Fund Total		46,300

Appropriation Question 2

*What's wrong with
these appropriations?*

GENERAL FUND - 001	
Administration	159,840
Finance	232,800
Planning/Land Use	175,580
Municipal Court	53,025
Police Department	702,900
Parks Department	66,375
Pool Department	90,410
Transfers	152,000
Operating Contingencies	233,750
Total General Appropriations	1,866,680

Tourism Fund - 005	
Material & Services	113,884
Total Tourism Appropriations	113,884

Street Fund - 011	
Personal Services	24,515
Materials & Services	95,450
Capital Outlay	10,000
Transfers	317,210
Operating Contingencies	120,000
Total Street Appropriations	567,175

Water Fund - 012	
Personal Services	518,425
Materials & Services	374,600
Capital Outlay	84,806
Transfers	507,169
Operating Contingencies	364,125
Total Water Appropriations	1,849,125

Sewer Fund - 013	
Personal Services	381,381
Materials & Services	315,700
Capital Outlay	4,000
Transfers	397,717
Operating Contingencies	274,699
Total Sewer Appropriations	1,373,497

Capital Improvement Fund - 017	
Facilities/ Special Projects	6,250,000
Park Projects	75,000
Transportation Projects	370,000
Water Projects	1,720,000
Sewer Projects	1,645,000
Stormwater Projects	100,000
Transfers	0
Operating Contingencies	820,728
Total CIF Appropriations	10,980,728

System Development Fund - 020	
Water SDCs	1,132,099
Sewer SDCs	1,464,866
Transportation SDCs	714,277
Parks SDCs	163,430
Stormwater SDCs	389,679
Total SDC Appropriations	3,864,351

GO Bond 2015 - Pool Project - 024	
Debt Service	64,406
Operating Contingencies	2,491
Total GO Bond 2015 Appropriations	66,897

Debt Service Fund - C26	
Debt Service	386,361
Operating Contingencies	163,854
Total Debt Service Appropriations	550,215

Vehicle Replacement Fund - 027	
Capital Outlay	77,000
Operating Contingencies	30,193
Total VERF Appropriations	107,193

Appropriation Question 3

*What's wrong with
these appropriations?*

General Fund	
Personal Services.....	\$ 12,558
Materials & Services.....	\$ 41,570
Capital Outlay.....	\$ 37,500
Transfers.....	\$ -
Contingency.....	\$ 30,522
Total.....	\$ 122,150

Water O & M Fund	
Personal Services.....	\$ 16,046
Materials & Services.....	\$ 24,728
Capital Outlay.....	\$ 10,000
Transfers.....	\$ 10,000
Contingency.....	\$ 7,654
Total.....	\$ 68,428

Sewer O & M Fund	
Personal Services.....	\$ 16,046
Materials & Services.....	\$ 22,428
Capital Outlay.....	\$ 5,000
Transfers.....	\$ -
Contingency.....	\$ 1,066
Total.....	\$ 44,540

State Street Fund	
Personal Services.....	\$ 5,930
Materials & Services.....	\$ 8,184
Capital Outlay.....	\$ 5,000
Contingency.....	\$ 6,786
Total.....	\$ 25,900

County Road Fund	
Personal Services.....	\$ 13,488
Materials & Services.....	\$ 24,648
Capital Outlay.....	\$ 15,000
Contingency.....	\$ 71,979
Total.....	\$ 125,115

Transfer Station Fund	
Personal Services.....	\$ 12,674
Materials & Services.....	\$ 23,662
Capital Outlay.....	\$ -
Contingency.....	\$ 124
Total.....	\$ 36,460

Water Bond Debt	
Principal Requirements.....	\$ -
Interest Requirements.....	\$ -
Total Requirements.....	\$ -

Sewer Repair Bond Debt	
Principal Requirements.....	\$ 4,423
Interest Requirements.....	\$ 674
Total Requirements.....	\$ 5,097

Total APPROPRIATIONS, All Funds.....	\$ 427,690
Total Unappropriated and Reserve, All Funds....	\$ 334,075
TOTAL ADOPTED BUDGET.....	\$ 761,765

Appropriation Question 4

*What's wrong with
these appropriations?*

<u>General Fund</u>	
Personnel Services	\$47,550
Materials & Services	\$73,500
Capital Outlay	\$16,000
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$80,110
Total	\$217,160

<u>Water Fund</u>	
Personnel Services	\$23,500
Materials & Services	\$19,300
Capital Outlay	\$39,644
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$17,856
Total	\$100,300

<u>Golf Fund</u>	
Personnel Services	\$1,100
Materials & Services	\$12,800
Capital Outlay	\$0
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$400
Total	\$14,300

<u>Road Fund</u>	
Personnel Services	\$15,450
Materials & Services	\$27,100
Capital Outlay	\$110,000
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$9,950
Total	\$162,500

<u>Transfer Station Fund</u>	
Personnel Services	\$17,400
Materials & Services	\$26,750
Capital Outlay	\$7,500
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$9,850
Total	\$61,500

<u>Sewer Fund</u>	
Personnel Services	\$25,400
Materials & Services	\$32,900
Capital Outlay	\$105,000
Transfers	\$0
Other Expenditures	\$0
Contingencies	\$82,800
Total	\$246,100

Appropriation Question 5

*What's wrong with
these appropriations?*

10 General	\$1,985,838
Administration	351,609
City Services	346,131
Public Safety	463,000
Capital Outlay	20,000
Contingency	801,598
Reserves	3,500
11 Parks	\$ 25,000
Contingency	25,000
20 Streets	\$ 308,089
Street Operations	123,883
Capital Outlay	-0-
Grant	-0-
Transfer Out	16,519
Contingency	167,687

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?



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	
GO 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)

Categorizing Tax Questions

*What's wrong with
resolutions
categorizing the tax?*

	GENERAL GOVERNMENT LIMIT	EXCLUDED FROM LIMIT
GENERAL FUND NO. 11	\$7.9950/\$1,000	-0-

<u>Categorizing the Tax</u>		
	<u>General Government Limitation</u>	<u>Excluded from Limitation</u>
General Fund	\$6.0860/\$1,000	
GO / FF&C Bonded Debt Fund		\$316,626

Go to Resolutions & LB-50 Example



Discussion: Imposing and 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.



OAR 150-294-0520



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



OAR 150-294-0310



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 & ESDs:

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

Community Colleges:

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

Adopting a Budget Question 1

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

Is that, OK? If no, what should they do instead?



Adopting a Budget Question 2

Foulweather 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 fishing trip until the first of August.

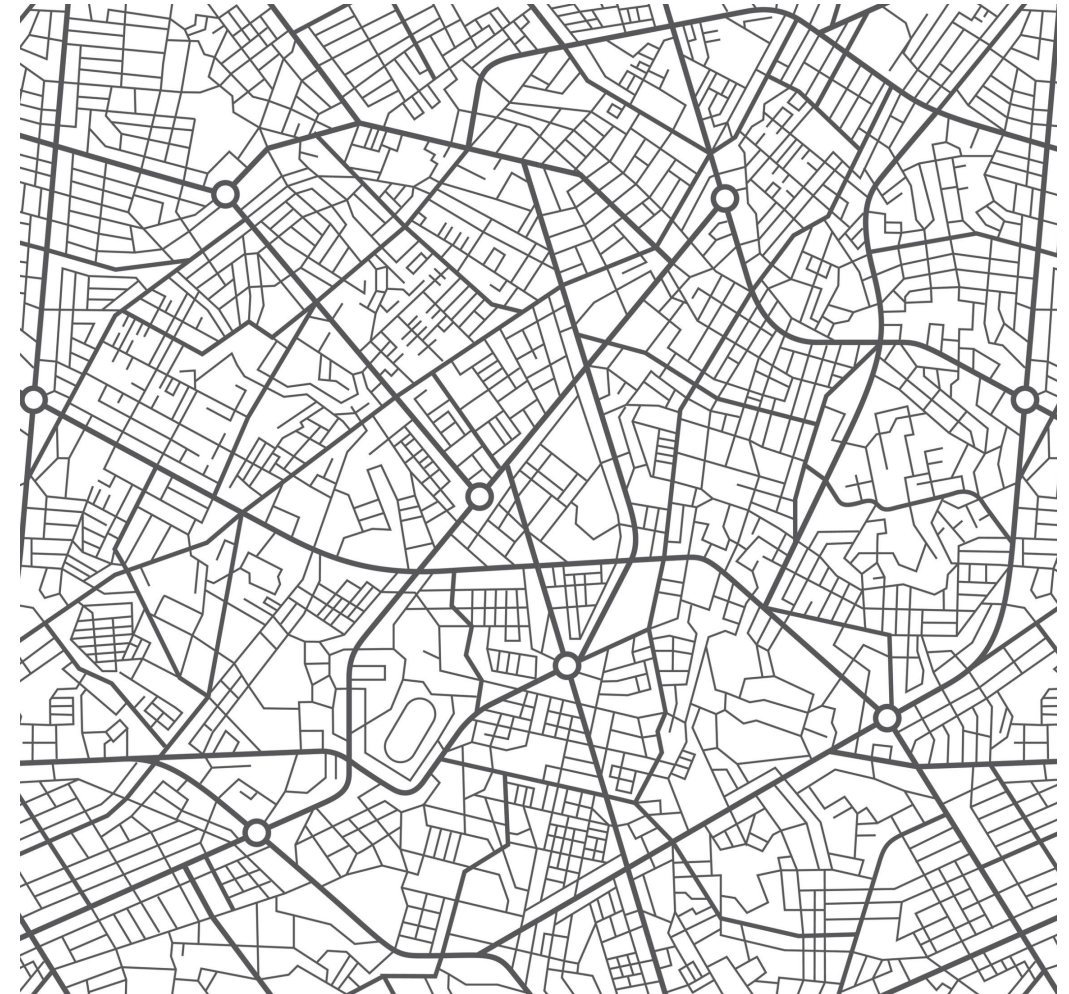
What can the district do in this situation?



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





Property Tax Resources

- Oregon Revised Statutes (ORS 294.305 to 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?
 - YouTube Clackamas County RMV vs MAV in Oregon





Local Budget Law Resources

Access our Local Budget website for 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>



Questions?

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Your feedback is important to us

- Please take our survey:
 - <https://www.surveymonkey.com/r/ZZ3VWZH>
- Thank you for attending the Local Budget Law Training