







Basic Local Budget Law: Approving and Adopting the Budget


March 14, 2024
Finance, Taxation & Exemptions

1

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
-  Reviews Tax Certifications
-  Reviews District Budgets
-  Advises County Assessors and Tax Collectors on Property Tax Law

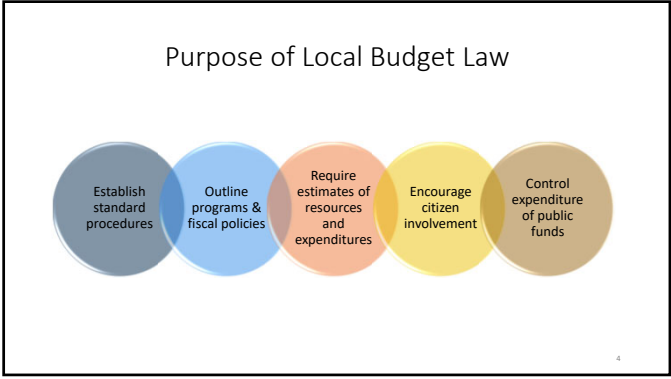
2



What's New in Local Budget Law for 2024

- Newspapers can now include digital newspapers (HB 3167).
- ORS 294.476 on local bond measures scheduled for after adoption now references August election (HB 2094).

3



4

Why you should follow LBL



- 1. A district that doesn't follow Local Budget Law may not lawfully:**
 - Expend money (with some exceptions)
 - Certify property taxes to the county assessor
- 2. 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
- 3. Civil Liability:**
 - Any public official who expends public monies in excess of the amounts, or for any other purpose other 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 294.338, 294.461, & 294.100

5

Districts Not Subject to Local Budget Law

ORS 261 People's utility districts	ORS 568 Soil and water conservation districts*
ORS 440 Health districts	ORS 371 Special and Assessment road districts
ORS 545 Irrigation districts	ORS 371 County Road district*
ORS 551 Diking districts	ORS 372 Highway lighting districts
ORS 553 Water control districts*	ORS 547 Drainage districts
ORS 554 District improvement companies or corporations	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.

6

Phase 2
Budget Committee Approves the Budget



7

7

The Budget Process



8

8

The Budget Process



9

9

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 three-year terms
- All members have the same authority
- If you can't fill all appointed positions, committee can be fewer

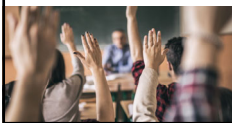
ORS 294.414

10

10



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)

11

11

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



12

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

13

What is a newspaper?

- Print or Digital format
- Consistent and regular coverage of local news
- Published in English
- Paid subscribers of at least a year accounting for more than half the total distribution of printed newspapers and paid-for digital newspapers*
- Has been published at least once a week for the preceding 12 consecutive months*

*Does not apply for up to 12 months after newspaper of record ceases to publish and there is no reasonable alternative.

ORS 193.010

14

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 Foulweather, Storm County, State of Oregon,
(District Name) (County)
to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at Foulweather City Hall,
(Location)
211 Waterspot Way, Foulweather. The meeting will take place on May 5, 2024 at 6:30 ☐ am ☒ pm
(Address) (Date) (Time) (Time)
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, 2024 at 211 Waterspot Way, Foulweather
(Date) (Location)
☒ am ☐ am
between the hours of 8:30 AM ☐ pm and 5:00 ☒ pm
(Time) (Time) (Time)

15

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 Foulweather, Storm County, State of Oregon,
(District Name) (County)
on the budget for the fiscal year July 1, 2024, to June 30, 2025, will be held at Foulweather City Hall,
(Address) (Location)
511 Waterspout Way, Foulweather. The meeting will take place on May 8, 2024 at 6:30
(Date) (Time) ☐ am ☒ pm

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, 2024 Time: 6:00 ☒ pm Location: 511 Waterspout Way, Foulweather
(Date) (Time) (Location)

A copy of the budget document may be inspected or obtained on or after May 1, 2024 at 511 Waterspout Way, Foulweather
(Date) (Location)
☒ am ☐ am
between the hours of 8:30 AM ☐ pm and 5:00 ☒ pm
(Time) (Time) (Time)

16



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

17

Quorum

Budget Committee of 10

Full Budget committee
Quorum = 6


8 Filled – 2 Vacancies
Quorum = 5

7 Filled – 3 Vacancies
Quorum = 4


18

Majority


5 Governing Body




5 Electors





Majority = 6





Vacancies on the governing body are not removed from total.
Majority = 6





Elector vacancies are removed from total.
Majority = 4

19


19

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

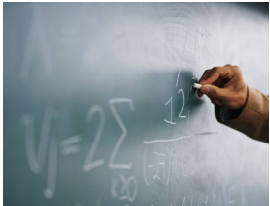
20

20



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)




21

21

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



22



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

23

23

Town of Litchfield, NH – Mosquito Control District



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


24

24

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](#)



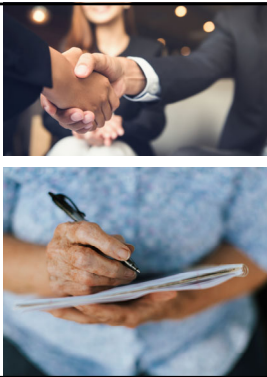
25

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 2024-25 fiscal year in the amount of \$13,910,076."

[\(motion and vote recorded in the minutes\)](#)



26


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 2024-25 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!!!](#)




27

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?




28

Budget Committee Question 2

The Foulweather City Council receives 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?




29

Budget Committee Question 3

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



30

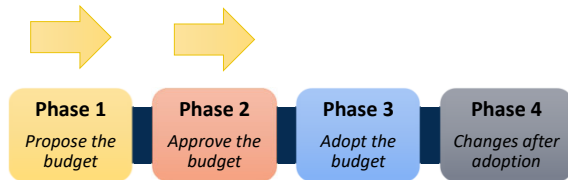
Phase 3 Adopting the Budget



31

31

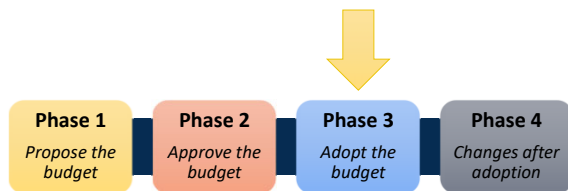
The Budget Process



32

32

The Budget Process



33


33

Publish Budget Hearing Notice and 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 three 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





34

LB-1 Form and Review Hearing Notice



35



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.

ORS 294.438

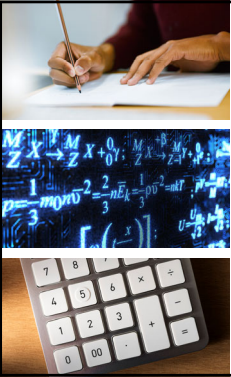
36

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.



37



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

38



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

39

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 percent or more (or \$5,000 – whichever is greater)

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




40

Budget Requirements

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

ORS 294.388

41



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)

42

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 2024-2025 in the total amount of \$XXXXX. This budget is now on file at (address)."

43

43

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

One amount for each Organizational Unit or Program.
Include only Personnel Services, Materials and Services, and Capital Outlay

Separate amounts for any:

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

44

44

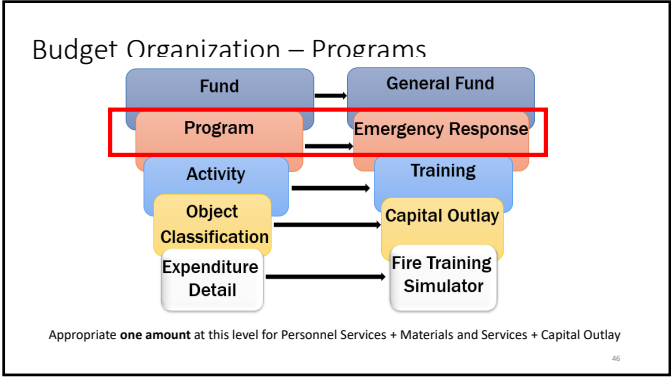
Budget Organization – Organizational Units

```
graph TD; Fund[Fund] --> GeneralFund[General Fund]; Fund --> OrgUnit[Organizational Unit]; OrgUnit --> Admin[Administration]; OrgUnit --> ObjClass[Object Classification]; ObjClass --> PersServ[Personnel Services]; ObjClass --> Salaries[Salaries]; ObjClass --> Benefits[Benefits]; ObjClass --> FTE[FTE]; ExpendDetail[Expenditure Detail] --> PersServ; ExpendDetail --> Salaries; ExpendDetail --> Benefits; ExpendDetail --> FTE;
```

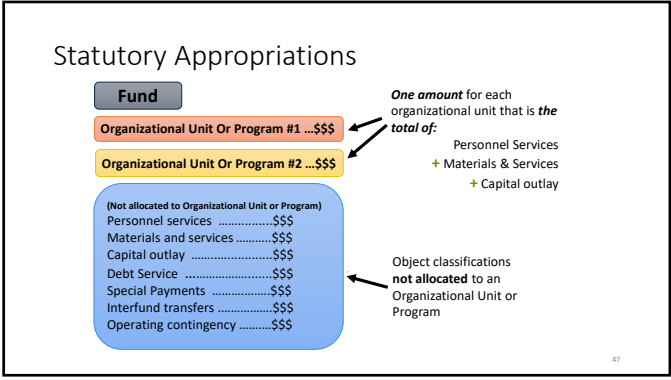
Appropriate **one amount** at this level for Personnel Services + Materials and Services + Capital Outlay

45

45



46



47

Appropriating to Greater Detail

Statutory Minimum Standard	Greater detail allowed by Admin Rule
<u>General Fund</u>	<u>General Fund</u>
Administration \$5,000	Administration
	Personnel Services \$2,000
	Materials and Services \$2,000
	Capital Outlay \$1,000

OAR 150-294-0510

48

Organization of Appropriations	
<u>General fund</u>	<u>GO Bond Debt Service Fund</u>
Admin	Debt Service
Public Safety	
Parks and Rec	<u>Streets Fund</u>
Library	Street Department
Municipal Court	
Facilities	<u>Library Special Revenue Fund</u>
Personnel Services	Library
Transfers	
Contingency	<u>Facilities Reserve Fund</u>
	Facilities

49

Appropriations Example	
<u>General Fund</u>	
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	75,000
Total	\$7,187,890

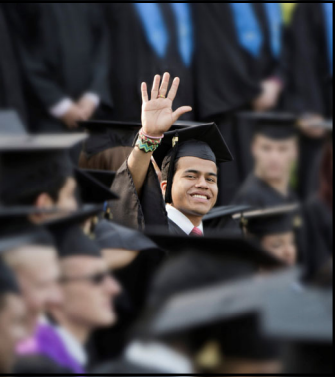
50

Schools Appropriate by ODE Function	
For each fund:	
1000	Instruction
2000	Support Services
3000	Enterprise & Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses
	5100 Debt Service
	5200 Transfers
6000	Contingency

51

Community Colleges Appropriate

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



52

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)

53



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

54

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	35,500	
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

55

55

Appropriation
Question 2

What's wrong with
these appropriations?

GENERAL FUND - 001		Capital Improvement Fund - 017	
Administration	139,840	Facilities Special Projects	6,250,000
Finance	232,600	Park Projects	75,000
Planning/Land Use	113,580	Transportation Projects	270,000
Municipal Court	33,025	Water Projects	1,645,000
Police Department	76,800	Sewer Projects	59,000
Parks Department	98,175	Stormwater Projects	0
Pool Department	66,125	Transfers	0
Transfers	112,600	Operating Contingencies	600,750
Operating Contingencies	233,150	Total CIP Appropriations	10,880,750
Total General Appropriations	1,866,880	System Development Fund - 000	
Tourism Fund - 005		Water SDCA	1,132,099
Materials & Services	113,884	Sewer SDCA	1,454,881
Total Tourism Appropriations	113,884	Transportation SDCA	734,277
Street Fund - 011		Parks SDCA	168,493
Personal Services	14,575	Stormwater SDCA	888,679
Materials & Services	85,450	Total SDC Appropriations	3,044,359
Capital Outlay	9,000	GO Bond 2015 - Pool Project - 024	
Transfers	377,270	Debt Service	64,456
Operating Contingencies	10,000	Operating Contingencies	2,491
Total Street Appropriations	547,175	Total GO Bond 2015 Appropriations	66,947
Water Fund - 012		Debt Service Fund - 026	
Personal Services	118,425	Debt Service	286,861
Materials & Services	218,400	Operating Contingencies	184,884
Capital Outlay	84,808	Total Debt Service Appropriations	551,215
Transfers	247,188	Vehicle Replacement Fund - 027	
Operating Contingencies	384,125	Capital Outlay	77,000
Total Water Appropriations	8,468,133	Operating Contingencies	38,182
Sewer Fund - 013		Total VRRF Appropriations	187,483
Personal Services	381,181	Transfer Station Fund	
Materials & Services	313,100	Personal Services	12,674
Capital Outlay	4,000	Materials & Services	23,062
Transfers	397,717	Capital Outlay	-
Operating Contingencies	254,600	Contingency	124
Total Sewer Appropriations	1,371,497	Total	38,460

56

56

Appropriation
Question 3

What's wrong with
these appropriations?

General Fund		County Road Fund	
Personal Services	\$ 12,558	Personal Services	\$ 13,498
Materials & Services	\$ 41,570	Materials & Services	\$ 24,648
Capital Outlay	\$ 37,500	Capital Outlay	\$ 15,000
Transfers	\$ -	Contingency	\$ -
Contingency	\$ 30,522	Total	\$ 73,979
Total	\$ 122,150	Transfer Station Fund	
Water O & M Fund		Personal Services	\$ 12,674
Personal Services	\$ 16,046	Materials & Services	\$ 23,062
Materials & Services	\$ 24,728	Capital Outlay	\$ -
Capital Outlay	\$ 10,000	Contingency	\$ 124
Transfers	\$ 10,000	Total	\$ 38,460
Contingency	\$ 7,654	Water Bond Debt	
Total	\$ 68,428	Principal Requirements	\$ -
Sewer O & M Fund		Interest Requirements	\$ -
Personal Services	\$ 16,046	Total Requirements	\$ -
Materials & Services	\$ 22,428	Sewer Repair Bond Debt	
Capital Outlay	\$ 5,000	Principal Requirements	\$ 4,423
Transfers	\$ -	Interest Requirements	\$ 674
Contingency	\$ 1,066	Total Requirements	\$ 5,097
Total	\$ 44,540	TOTAL APPROPRIATIONS, All Funds	
State Street Fund			\$ 427,690
Personal Services	\$ 5,630	Total Unappropriated and Reserve, All Funds	
Materials & Services	\$ 8,164		\$ 334,075
Capital Outlay	\$ 5,000	TOTAL ADOPTED BUDGET	
Contingency	\$ 6,786		\$ 761,765
Total	\$ 25,580		

57

57

Appropriation
Question 4

What's wrong with these appropriations?

General Fund		Road Fund	
Personnel Services	\$47,550	Personnel Services	\$15,450
Materials & Services	\$73,500	Materials & Services	\$27,100
Capital Outlay	\$16,000	Capital Outlay	\$110,000
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$80,110	Contingencies	\$9,950
Total	\$217,160	Total	\$162,500
Water Fund		Transfer Station Fund	
Personnel Services	\$23,500	Personnel Services	\$17,400
Materials & Services	\$19,300	Materials & Services	\$26,750
Capital Outlay	\$39,644	Capital Outlay	\$7,500
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$17,856	Contingencies	\$9,850
Total	\$100,300	Total	\$61,500
Golf Fund		Sewer Fund	
Personnel Services	\$1,100	Personnel Services	\$25,400
Materials & Services	\$12,800	Materials & Services	\$32,900
Capital Outlay	\$0	Capital Outlay	\$105,000
Transfers	\$0	Transfers	\$0
Other Expenditures	\$0	Other Expenditures	\$0
Contingencies	\$400	Contingencies	\$82,800
Total	\$14,300	Total	\$246,100

58

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

59

Discussion:
Adopting and
Appropriating

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



60

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

61

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"

62

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)

63

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-

	General Government Limitation	Excluded from Limitation
General Fund	\$6,0860/\$1,000	
GO / FF&C Bonded Debt Fund		\$316,626

64


Go to Resolutions and LB-50 Example





65

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?



66



Documents Taxing Districts Submit

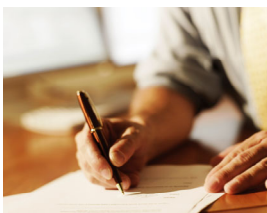

By **July 15**, send the Assessor :

- 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

67

67



Documents Taxing Districts Submit

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

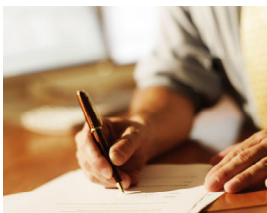

Copy of complete budget document, including:

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

OAR 150-294-0310

68

68



Documents Non-taxing Districts Submit

By **July 15**, send to Department 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)

69

69

Additional Requirements for Schools, ESDs and Community Colleges

School Districts and 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

70



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?



71

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?

72

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.

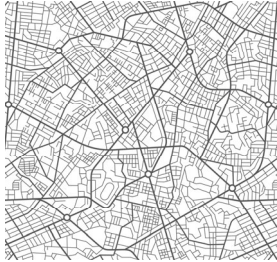
What can the district do in this situation?



73

Boundary Changes

- The Cadastral Information Systems Unit (CISU) web page explains 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.



74



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

75



Local Budget Law Resources

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://lists.mart.osl.state.or.us/mailman/listinfo/localbudget>

Scan the QR code at right to sign up for Local Budget Law announcements.



76



Questions?

Danette Benjamin	(971) 301-1149	danette.m.benjamin@dor.oregon.gov
Jean Jitan	(971) 600-4097	jean.jitan@dor.oregon.gov
Arlen Stewart	(971) 209-9970	arlen.r.stewart@dor.oregon.gov
FT&E Message phone number	(503) 945-8293	
Email		finance.taxation@dor.oregon.gov

77

Your feedback is important to us

- Please scan the QR CODE to take our survey:
- Thank you for attending the Local Budget Law Training



78
