

## **COMPLIANCE WITH LOCAL BUDGET LAW**

**Relative Information:** Oregon Law requires that budgets are prepared, adopted, and administered in accordance with a specific set of laws known as the “Local Budget Law.” These laws and the associated administrative rules are enforced by the Oregon Department of Revenue and cover the full range of budgeting and budget administration including:

1. The appointment of a Budget Officer.
2. The appointment of a Budget Committee.
3. The structure and format of budget forms and documents.
4. Advertising and publication requirements.
5. Meeting procedures.
6. Adoption procedures.
7. Supplemental budget procedures.
8. Budget administration and documentation procedures.

The adoption of an annual budget along with the appropriation of taxes is a critical function of the Board of Directors. The Department of Revenue provides written educational materials and periodic training sessions to ensure that all local governments are aware of the various regulations.

The Board generally appoints the Fire Chief as the Budget Officer. The Budget Officer is responsible for the preparation and presentation of the proposed budget to the Budget Committee.

**Policy Statement:** It is the policy of the Board of Directors to comply with and be guided by the State of Oregon Local Budget Law in all aspects of budget preparation, adoption, and administration.