



**FORM
OR-LB-1**

NOTICE OF BUDGET HEARING
Oregon Department of Revenue

A public meeting of the _____ will be held on _____ at _____ a.m. at _____
(Governing body) (Date) p.m.

_____, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 20____ as approved by the _____ Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at _____
(Street address)

_____ between the hours of _____ a.m., and _____ p.m., or online at _____ This

budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;

different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
---------	------------------	--------

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20____–20____	Adopted Budget This Year: 20____–20____	Approved Budget Next Year: 20____–20____
1. Beginning Fund Balance/Net Working Capital			
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges...			
3. Federal, State & all Other Grants, Gifts, Allocations & Donations			
4. Revenue from Bonds & Other Debt			
5. Interfund Transfers/Internal Service Reimbursements			
6. All Other Resources Except Current Year Property Taxes.....			
7. Current Year Property Taxes Estimated to be Received.....			
8. Total Resources —add lines 1 through 7.....			

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services			
10. Materials and Services			
11. Capital Outlay			
12. Debt Service			
13. Interfund Transfers.....			
14. Contingencies.....			
15. Special Payments			
16. Unappropriated Ending Balance and Reserved for Future Expenditure			
17. Total Requirements —add lines 9 through 16.....			

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program			
FTE for Unit or Program			
Name			
FTE			
Name			
FTE			
Name			
FTE			
Name			
FTE			

**Special Fund
Resources and Requirements**

(Fund)

(Name of Municipal Corporation)

Historical data			Description resources and requirements				Budget for next year 20__-__		
Actual		Adopted budget year 20__-__					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20__-__	First preceding year 20__-__								
1			1	Resources				1	
2			2	Cash on hand* (cash basis), or				2	
3			3	Working capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5			5	Interest				5	
6			6	Transferred in from other funds				6	
7			7					7	
8			8					8	
9			9					9	
10			10	Total resources, except taxes to be levied				10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13			13	Total resources				13	
14			14	Requirements**				14	
15			15	Org unit or prog & activity	Object classification	Detail		15	
16			16					16	
17			17					17	
18			18					18	
19			19					19	
20			20					20	
21			21					21	
22			22					22	
23			23					23	
24			24					24	
25			25					25	
26			26					26	
27			27					27	
28			28					28	
29			29	Ending balance (prior years)				29	
30			30	Unappropriated ending fund balance				30	
31			31	Total requirements				31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

(Fund)

(Name of Municipal Corporation)

Historical data			Resource description	Budget for next year 20__-__		
Actual		Adopted budget this year year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20__-__	First preceding year 20__-__					
1			1 Available cash on hand* (cash basis), or			1
2			2 Net working capital (accrual basis)			2
3			3 Previously levied taxes estimated to be received			3
4			4 Interest			4
5			5 Transferred in from other funds			5
6			6 Other resources			6
7			7			7
8			8			8
9			9			9
10			10			10
11			11			11
12			12			12
13			13			13
14			14			14
15			15			15
16			16			16
17			17			17
18			18			18
19			19			19
20			20			20
21			21			21
22			22			22
23			23			23
24			24			24
25			25			25
26			26			26
27			27			27
28			28			28
29			29 Total resources, except taxes to be levied			29
30			30 Taxes estimated to be received			30
31			31 Taxes collected in year levied			31
32			32 Total resources			32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

Requirements Summary
NOT ALLOCATED to an organizational unit or program.

(Fund)

(Name of Municipal Corporation)

	Historical data			Requirements description	Budget for next year 20__-__			
	Actual		Adopted budget this year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding Year 20__-__	First preceding Year 20__-__						
1				1 Personnel services - Not allocated				1
2				2				2
3				3				3
4				4 Total personnel services				4
5				5 Total full-time equivalent (FTE)				5
6				6 Materials and services - Not allocated				6
7				7				7
8				8				8
9				9 Total materials and services				9
10				10 Capital outlay - Not allocated				10
11				11				11
12				12				12
13				13 Total capital outlay				13
14				14 Debt service				14
15				15				15
16				16				16
17				17 Total debt service				17
18				18 Special payments				18
19				19				19
20				20				20
21				21 Total special payments				21
22				22 Interfund transfers				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28 Total interfund transfers				28
29				29 Operating contingency				29
30				30 Reserved for future expenditure				30
31				31 Unappropriated ending balance				31
32				32 Total requirements NOT ALLOCATED				32
33				33 Total requirements for ALL org. units/programs within fund				33
34				34 Ending balance (prior years)				34
35				35 Total requirements				35

Requirements Summary
ALLOCATED to an organizational unit or program & activity.

(Fund)

(Name of Municipal Corporation)

	Historical data			Requirements for _____ (Name of program or organizational unit)	Budget for next year 20__-__			
	Actual		Adopted budget this year year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20__-__	First preceding year 20__-__						
1				1 Personnel services				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8 Total personnel services				8
9				9 Total full-time equivalent (FTE)				9
10				10 Materials and services				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27 Total materials and services				27
28				28 Capital outlay				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34 Total capital outlay				34
35				35 Organizational unit / Activity total				35

Detailed Requirements

(Fund)

	Historical data				Requirements for (Name of program or organizational unit)	Budget for next year 20____-____			
	Actual		Adopted budget this year 20____-____			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20____-____	First preceding year 20____-____							
1				1					1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30	Total full time equivalent (FTE)*				30
31				31	Ending balance (prior years)				31
32				32	Unappropriated ending fund balance				32
33				33	Total requirements				33

RESOLUTION ADOPTING SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the _____ supplemental budget for fiscal year 20____-____ in the total of \$_____. * This budget is now on file at _____, in _____, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 20____, and for the purposes shown below are hereby appropriated:

Table with columns for General Fund, Organizational Unit or Program, and Fund. Rows include Special Payments, Transfers Out, and Contingency.

Table for Not Allocated to Organizational Unit or Program. Rows include Personnel Services, Materials & Services, Capital Outlay, Debt Service, Special Payments, Transfers Out, and Contingency.

Table for Debt Service Fund. Rows include Debt Service and Total.

Table for Fund. Rows include Special Payments, Transfers Out, and Contingency.

Summary table for Total Appropriations, All Funds, Total Unappropriated and Reserve Amounts, All Funds, and TOTAL ADOPTED BUDGET.

RESOLUTION IMPOSING THE TAX

(*amounts with asterisks must match)

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 20____ - ____ upon the assessed value of all taxable property within the district:

- (1) In the amount of \$ _____ OR at the rate of \$ _____ per \$1,000 of assessed value for permanent rate tax;
(2) In the amount of \$ _____ OR at the rate of \$ _____ per \$1,000 of assessed value for local option tax; and
(3) In the amount of \$ _____ for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation

Table for General Government Limitation. Rows include Permanent Rate Tax and Local Option Tax.

Excluded from Limitation

Table for Excluded from Limitation. Row includes General Obligation Bond Debt Service.

The above resolution statements were approved and declared adopted on this _____ day of _____ 20_____.

X _____ Signature