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[localbudget] 2026 Basic Local Budget Law Training Schedule

1 message

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The Oregon Department of Revenue is pleased to announce the 2026 Local Budget Law training sessions.

These free training sessions are for governing body members, budget committee members, finance directors, administrators, and budget officers who participate in the budget process.

For 2026, training sessions will be offered both in-person and virtually. The in-person training sessions will cover the entire Local Budget Law process. The virtual sessions will be broken down into three different classes focusing on the different phases related to local budget law basics.

1. **Proposing the Budget** – covering how to build a district budget including estimating property taxes, resources versus requirements, types of funds, and budget organization.
2. **Approving and Adopting the Budget** – covering putting together a budget committee, the budget committee meeting, the process for revising and approving the budget, the governing body's hearing on the budget, making changes to the approved budget, and budget resolutions adopting the budget.
3. **Changes after Budget**
4. **Adoption** – covering changes that can be made after the budget has been adopted including supplemental budgets, emergency provisions, and exceptions to local budget law

Registration is required for both in-person and virtual training sessions. The training dates and times, along with links to register, are found on the department's Local Budget Law webpage.

Training materials for all sessions are now available for download.

- **For virtual sessions**, the specific PowerPoint presentations will be emailed after registration.
- **For the in-person training**, the PowerPoint materials are available on the website.

NO Hard Copies of the training materials will be provided at the in-person sessions. Please visit our department's webpage to download or print training materials.



Jean Jitan MS, OPMA
(she/her/hers)

Finance, Taxation & Exemption
Analyst

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- *Please take this brief survey to tell us how we're doing. Thank you!*

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Local budget law

Overview of Local Budget Law

Why do we have Local Budget Laws?



Do all local governments have to comply?



What can citizens expect from the process?



What are local governments required to do?



How can I participate in the process?



Local Budget Law training and resources

About Local Budget Law

Most local governments in Oregon must prepare and adopt an annual or biennial budget. Schools, counties, cities, rural fire protections districts, and most special districts are subject to budget law.

[Download forms, publications, and budget detail sheets \(/dor/forms/Pages/default.aspx\)](#) by searching "local budget" in our forms center. Budgets must be prepared in a format prescribed by statute.

2026 Local Budget Law Training Handouts

- [2026 Basic Budget Law](#)
(/dor/programs/property/Documents/Basic%20Budget%20Law%202026%20-%20Accessible.pdf)
- 2026 Sample Budget - coming soon
- [Statutory references](#) (/dor/programs/property/Documents/Statutory%20references.pdf)
- [Budget committee and pre-meetings](#)
(/dor/programs/property/Documents/Local%20Budget%20Committee%20Pre-Meeting.pdf)
- [Budget changes after adoption: statutes and explanations](#)
(/dor/programs/property/Documents/Changes%20After%20Adoption2.0.pdf)
- [Glossary](#)
(/dor/programs/property/Documents/Glossary%202024.draftV3%28JJ%20review%29CLEAN.pdf)
- [Property tax worksheet](#) (/dor/programs/property/Documents/prop_tax_worksheet.xls)

Resources

- [The Local Budgeting Manual](#)
(/dor/programs/property/Documents/Local%20Budgeting%20Manual%2c%20150-504-420.pdf), 150-504-420
- [Local Budgeting in Oregon](#) (/dor/forms/FormsPubs/local-budgeting-oregon_504-400.pdf), 150-504-400
- [Administrative rules](#) (<https://secure.sos.state.or.us/oard/ruleSearch.action>), see Chapter 150, Divisions 294 and 310

2026 Local Budget Law Class Recordings

2026 Local Budget Law online class recordings will be posted here after the training sessions have completed for the year. They should be available by April 6, 2026.

Basic Local Budget Law training

The Oregon Department of Revenue is pleased to announce the 2026 Local Budget Law training sessions.

These free training sessions are for governing body members, budget committee members, finance directors, administrators, and budget officers who participate in the budget process.

For 2026, training sessions will be offered both in-person and virtually.

The in-person training session will cover the entire Local Budget Law process.

The virtual sessions will cover the same information as the in-person session. However, they will be broken down into three different classes each focusing on the different phases related to Local Budget Law basics:

- **Proposing the Budget** – covering how to build a district budget including property taxes, resources versus requirements, types of funds, and budget organization.
- **Approving and Adopting the Budget** – covering putting together a budget committee, the budget committee meeting, the process for revising and approving the budget, the governing body's hearing on the budget, making changes to the approved budget, and budget resolutions adopting the budget.
- **Changes after Budget Adoption** – covering changes that can be made after the budget has been adopted including supplemental budgets, emergency provisions, and exceptions to local budget law.

Registration is required for both in-person and virtual training sessions. Training materials for all sessions are available for [download](#) (</dor/programs/property/pages/local-budget.aspx>)

- **For virtual sessions**, the specific PowerPoint presentations will be emailed after registration.
- **For the in-person training**, the PowerPoint materials are available on the website.

NO Hard Copies of the training materials will be provided at the in-person sessions. Please visit our departments webpage (</dor/programs/property/pages/local-budget.aspx>) **to download or print training materials.**

Please make sure to sign up for the **Local Budget Law announcement e-mail list** (<https://omls.oregon.gov/mailman/listinfo/localbudget>) for any changes or cancellation announcements for our training sessions.

Local budget law Training Schedule:

Training schedule

Date	Class

Date	Class
February 3, 2026, Tuesday	<p>Basic Local Budget Law – Proposing the Budget</p> <p>Time: 9:00 am to 11:30 am</p> <p><u>Online via Zoom</u> (https://www.zoomgov.com/meeting/register/C-JzxAjsS6CVKQ7wRInINQ)</p>
February 10, 2026, Tuesday	<p>Basic Local Budget Law – Approving and Adopting the Budget</p> <p>Time: 9:00 am to 11:30 am</p> <p><u>Online via Zoom</u> (https://www.zoomgov.com/meeting/register/eHRI0g90S7W8X_9S9uwPQA)</p>
February 18, 2026, Wednesday	<p>Basic Local Budget Law – Changes after Budget Adoption</p> <p>Time: 1:00 pm to 2:30 pm</p> <p><u>Online via Zoom</u> (https://www.zoomgov.com/meeting/register/cgkHpl9JTcyZxOabTwHaHg)</p>
March 10, 2026, Tuesday, In-Person training	<p>Basic Local Budget Law Training</p> <p>Time: 9:00 a.m. to 3:30 p.m.</p> <p>Forest Grove Community Auditorium 1915 Main Street Forest Grove, OR 97116</p> <p><u>Register for the training</u> (https://www.surveymonkey.com/r/JCVYPJJ)</p>
March 17, 2026, Tuesday, In-Person Training	<p>Basic Local Budget Law Training</p> <p>Time: 9:00 a.m. to 3:30 p.m.</p> <p>Linn County Expo Center 3700 Knox Butte Road E, Albany, OR 97322</p> <p><u>Register for the training</u> (https://www.surveymonkey.com/r/JDCC2ZN)</p>

Contact us

Phone: 503-945-8293

Email: finance.taxation@dor.oregon.gov (<mailto:finance.taxation@dor.oregon.gov>)

Mailling address:

Oregon Department of Revenue
Property Tax Division
Finance and Taxation
PO Box 14380
Salem OR 97309-5075

Sign up now to receive email updates (<http://listsmart.osl.state.or.us/mailman/listinfo/localbudget>) about Local Budget Law.

Page references

- Local Budget Law training and resources (</dor/programs/property/Pages/local-budget.aspx#lawtraining>)

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Oregon Department of Revenue

955 Center St NE
Salem, OR 97301-2555

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TTY: We accept all relay calls

Fax: 503-945-8738

Email: Questions.dor@dor.oregon.gov (<mailto:Questions.dor@dor.oregon.gov>)

Links

[Your rights as a taxpayer \(</dor/programs/individuals/Pages/Your-rights-as-a-taxpayer.aspx>\)](/dor/programs/individuals/Pages/Your-rights-as-a-taxpayer.aspx)

[Taxpayer Advocate office \(</dor/Pages/Taxpayer-advocate.aspx>\)](/dor/Pages/Taxpayer-advocate.aspx)

[Request ADA accommodations \(</dor/Pages/accessibility.aspx>\)](/dor/Pages/accessibility.aspx)

[Report fraud or identity theft \(</dor/programs/individuals/Pages/Protecting-your-identity.aspx>\)](/dor/programs/individuals/Pages/Protecting-your-identity.aspx)

[Administrative Rules and Oregon tax law \(</dor/Pages/rulemaking.aspx>\)](/dor/Pages/rulemaking.aspx)

[Customer service policy \(</dor/Documents/110-033%20CL2.pdf>\)](/dor/Documents/110-033%20CL2.pdf)

About Oregon

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