

Please route this booklet to your budget officer, finance officer, bookkeeper, or other person responsible for preparing your budget.

2008–2009 Local Budget Law and Notice of Property Tax



Forms and Instructions for Education Districts

This booklet contains the forms and instructions you need to publish your district's budget in order to comply with Oregon Local Budget Law. It also contains the forms you need to certify property taxes to the county assessor and to publish notice of a supplemental budget hearing.

This booklet is arranged with the instructions and examples in the front and the tear-out forms in the back.

Instructions for preparing a biennial budget are in the *Local Budgeting Manual*, which can be found on the Department of Revenue's website, or may be requested at the contact number below.

Publication forms

The publication forms are used to give notice of the budget committee meeting, give notice of the budget hearing, and to publish a summary of the budget. Computer-produced versions (spreadsheets) of these forms may be used as long as the formats are the same as the forms provided in this booklet. These forms are available on the Department of Revenue's website at: www.oregon.gov/DOR/PTD/LocalB.shtml.

- **Notice of Budget Committee Meeting**
- **Form ED-1**—Notice of Budget Hearing and Financial Summary
- **Form ED-2**—Funds Not Requiring a Property Tax to be Levied
- **Form ED-3**—Funds Requiring a Property Tax to be Levied
- **Second Notice of Budget Hearing**

Forms included in this booklet

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Notice of Property Tax—ED-50

Each school district, education service district (ESD), and community college must notify the county assessor of its property tax levy by July 15.

If you have questions, please contact Finance & Taxation at: 503-945-8293 or finance.taxation@state.or.us

The Publication Forms

Publication

Publication is defined in local budget law [ORS 294.311(34)] as being one of the following actions:

- Printing in one or more newspapers of general circulation within the boundaries of the municipal corporation; or
- Mailing through the United States Postal Service by first class mail, postage prepaid to each street address within the boundaries of the municipal corporation; or
- Hand delivery to each street address within the boundaries of the municipal corporation.

When this document refers to “publish” it means any of the methods described above.

Notice of Budget Committee Meeting

Local Budget Law says that budget committees must hold one or more meetings for the purpose of (1) receiving the budget message and the budget document and, (2) providing members of the public with an opportunity to ask questions about and comment on the budget document. Prior notice is required when the budget committee is performing these two functions. If more than one meeting is being used to meet these two requirements, then the first meeting must be to receive the budget and budget message. The public may be heard at that meeting. If the public is not provided the opportunity to comment at that first meeting, then the budget committee must provide such an opportunity at one or more subsequent meetings.

Prior published notice is required for all meetings used to meet the two requirements stated above. If more than one meeting is used to meet the requirements, the notice may be a single notice containing all of the required information. If several meetings are being held to take public questions and comments, only the first of the series must be published, but notice of each must meet the requirements of ORS 294.406—be given in the same time frame as meetings of the governing body and in the same manner, or in one of the publication formats described in Local Budget Law [ORS 294.311(34): printing in newspaper, mailing, or hand delivery].

Notice of the meeting(s) to fulfill the two budget committee requirements must state:

- The purpose, time and place of the meeting(s) and where the budget document is available.
- That the meeting is a public meeting.
- If the meeting is one at which public comment will be invited, then any person may ask questions about and comment on the budget document at that time.

The Notice of Budget Committee Meeting form included in this packet may be used to provide notice of the budget committee meeting.

Two forms are provided in this booklet for this notice. The “A” form is to be used when the budget committee will receive the budget message and take public comment at the same meeting. The “B” form is to be used when public comment will be taken only at a meeting held after the meeting where the budget message is delivered. If you use the “B” form, you need to publish the date, time, and location of the first meeting at which public comment will be taken in addition to the day, time, and location of the meeting at which the budget message is delivered.

The district may wish to compose its own notice. This is acceptable as long as all of the required elements are included in the notice.

If the notice is published in a newspaper, the notice must be published at least twice, separated by at least five days. The first publication cannot be more than 30 days before the meeting date, and the second publication cannot be less than five days before the meeting date. If notice is made by mailing or by hand delivery, only one notice is required and it must be mailed or hand delivered not later than 10 days before the meeting date.

Notice of Budget Hearing

Every school district, ESD, and community college* must publish information about its approved budget. The publication forms (Forms ED-1, ED-2, and ED-3) may be used for this purpose. The publication forms provide interested persons with important information about the budget.

**Community colleges may use the LB-1, LB-2, LB-3, and LB-4 forms (see DOR website) instead of the ED forms if they budget by program/object category instead of by function.*

Form ED-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.
2. A financial summary of the current year’s and next year’s approved budget.
3. A statement of indebtedness.

Form ED-1 summarizes all the funds presented on the ED-2 and ED-3 forms.

The ED-2 and ED-3 forms summarize each fund in the budget as approved by the budget committee,

as adopted for the current year, and as shown in the actual audit figures for the prior year. The “Name of Fund” section should be completed on both the ED-2 and ED-3 forms where any fund amounts are listed.

Form ED-2 summarizes the budget detail sheets of funds which are **not** levying a property tax.

Form ED-3 summarizes the budget detail sheets of funds which are levying a property tax.

Note: All funds must be published in which amounts were adopted for the current year budget or in which amounts were expended or received for the preceding year. This is required regardless of whether the fund is budgeted for next year. **All** funds must be included in the totals on the ED-1 financial summary form.

Districts may choose to use a narrative format for this publication in lieu of Forms ED-1, ED-2, and ED-3. No specific form is provided for a narrative publication. Districts using the narrative format must provide the information described in ORS 294.418. More information about the narrative publication can be found in the *Local Budgeting Manual*.

Filling out the forms

Start by filling out Forms ED-2 and ED-3. When these two forms are completed, fill out Form ED-1. The ED-1 form summarizes all of the district’s funds.

Columns on the forms

All of the publication forms contain two or more columns for financial data. These columns provide data for different fiscal years, as explained below:

Actual data last year (ED-2 and ED-3). This column contains actual amounts spent or received as reflected in the audited financial data for the fiscal year 2006–07. This column corresponds with “First Preceding Year” column of the budget detail sheet.

Adopted budget this year. This column contains the amounts in the current year’s **adopted budget** (2007–08), including supplemental budgets adopted by the governing body. This column corresponds with “Adopted Budget this Year” column of the budget detail sheets, plus any changes made during the year.

Approved budget next year. This column contains the amounts for next year (2008–09) as **approved by the budget committee**. This column corresponds with the “Approved by Budget Committee” column on the budget detail sheets.

Summarizing expenditures and resources

All three publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

ORS 294.356(1) requires each education district to prepare its estimates of expenditures in accordance with the rules of the State Board of Education.

Remember: ORS 294.435(3) requires appropriations of separate amounts in each fund for debt service, special payments, interfund revenue transfers, operating contingencies and any operating expenses which cannot be allocated to a program.

Line 1. Total instruction. All expenditures for the actual teaching of pupils that involve interaction between teacher and pupils.

Line 2. Total support services. All expenditures which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.

Line 3. Total enterprise and community services. All expenditures concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services are financed or recovered primarily through user charges and community programs.

Line 4. Total facilities acquisition and construction. All expenditures concerned with the acquisition of land and buildings; major remodeling and construction of buildings; initial installation or extension of service systems and other built-in equipment; and major improvement to sites.

Line 5. Total other uses. All expenditures for servicing the debt of the district, conduit-type transfer from one fund to another fund and apportionment of funds by ESD. This would include function 5400, lump payments to PERS.

Line 6. Total contingencies. The amounts set aside in operating funds for unforeseen events in the budgeted year (object code 810/fuction 6000).

Line 7. Total reserves and special payments, etc. For publication purposes only. Includes special payments, reserve for future expenditures, and any other requirement that doesn’t fit in any other specific category. This is **not** a commonly used category for school districts.

Line 8. Total unappropriated ending fund balance. The total amount set aside under ORS 294.371 to provide the district with the working capital or cash

balance to finance activities between July 1 and the time when sufficient new revenues are available to meet cash flow needs of the fund. No expenditure may be made from the unappropriated ending fund balance in the year in which it is a budgeted requirement. In the "Actual Data Last Year" column on the ED-2 and ED-3, enter the actual ending fund balance (function 7000).

Resources

Forms ED-1 and ED-3 ask for information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) property taxes, and (2) all other resources.

The "property taxes" category includes **only** ad valorem taxes for the budgeted year. The other category includes all other types of resources including grants, state school fund revenue, and prior years' taxes received in the current year. Only line 10 on Form ED-1 and Form ED-3 deals with "other resources except property taxes." The remaining lines deal with property tax amounts.

Total property taxes to be received. The amount of property tax levy revenue approved by the budget committee as part of the budget resources.

Estimated property taxes not to be received. This is split into two separate categories: 1) The loss due to constitutional limits is the amount estimated by the district to be lost when the assessor reduces taxes on property on each account to fit under the education limit. The amount of loss due to constitutional limits is entered on line 14A. 2) The second part is the amount estimated to not be collected due to non-payment of taxes and discounts granted for timely payments. This amount is entered on line 14B. See page 14 of this booklet for a list, by county, of the percentage of taxes collected after discounts and uncollectibles.

Total tax levy. This is the total amount of all ad valorem taxes that the district is planning to levy. **The budget committee must approve this amount, or the tax rate estimated to be necessary to raise this amount.**

Form ED-1—Notice of Budget Hearing

Form ED-1 contains information in addition to the financial summary of fund resources and expenditures.

Notice of budget hearing. This notice tells the public when and where the public hearing will take place. It also states where copies of the budget are located and provides other information.

Statement of accounting basis. The notice tells the public whether the basis of accounting for the budget year is consistent with the basis of accounting used in

the preceding year. If major changes have been made, a narrative description of the changes and their effects on the budget must be included in the publication.

Statement of indebtedness. This section summarizes the district's authorized and outstanding debt. The first section is for long-term debt. The second is for short-term debt.

Long-term debt. This part offers information about debt outstanding and debt authorized but not yet incurred. This section should detail debt estimates only as of the beginning of the fiscal year.

In the columns labeled "July 1, 2008," enter the amounts expected to be outstanding or authorized on July 1, 2008. Debt authorized but not incurred usually refers to voter-approved general obligation bonded debt when the bonds have not yet been sold.

Short-term debt. This part is generally used to record authorized "tax anticipation notes" or "grant anticipation notes." These provide funds between the start of the budgeted fiscal year and the receipt of the first tax moneys in November.

Publishing

Most education districts must notify the public of the hearing by publishing the required forms not less than 5 nor more than 30 days before the scheduled budget hearing. See page 3 for the definition of "publication."

Posting

If no newspaper is published in the district **and** the total anticipated requirements (on line 9 of Form ED-1) will not exceed \$50,000 (\$100,000 if doing a biennial budget), the publication forms may be posted in three conspicuous places for at least **20 days** before the scheduled budget hearing instead of publishing them.

If the notice is posted instead of being published, a second notice is required. The second notice must be published by one of the three methods, not less than 5 nor more than 30 days before the hearing. You may use the "Second Notice of Budget Hearing" form included in this booklet.

For more information

If you need help with these forms, refer to the *Local Budgeting Manual* provided by the Department of Revenue or available on Revenue's website at: www.oregon.gov/DOR/PTD/LocalB.shtml.

If you still need help, contact your county assessor or the Department of Revenue, telephone 503-945-8293. Our e-mail address is: finance.taxation@state.or.us.

Form ED-1 Sample

**FORM
ED-1**

NOTICE OF BUDGET HEARING

A meeting of the School Board will be held on May 17, 2008
(Governing Body) (Date)

at A.M. P.M. at 1111 Sample Street, Illustration, Oregon 97000. The purpose of this meeting is to discuss the budget for
(Location)

the fiscal year beginning July 1, 2008 as approved by the Illustration School District #1 Budget Committee.
(District Name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Superintendent's Office

1111 Sample Street between the hours of 9:00am and 4:00pm. This budget was prepared on
(Street Address)

a basis of accounting that is: consistent; not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period; 2-Year Period.

County <u>Sample</u>	City <u>Illustration</u>	Chairperson of Governing Body <u>Ima Scholar</u>	Telephone Number <u>(503) 555-0000</u>
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FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year: 2007-2008	Approved Budget Next Year: 2008-2009
Anticipated Requirements	1. Total Instruction	500,000	518,900
	2. Total Support Services	479,000	434,000
	3. Total Enterprise and Community Services		
	4. Total Facilities Acquisition and Construction		
	5. Total Other Uses (includes Debt Service and Transfers)	6,000	11,900
	6. Total Contingencies	9,000	10,000
	7. Total Reserves and Special Payments		
	8. Total Unappropriated Ending Fund Balance	5,900	5,500
	9. Total Requirements —add lines 1 through 8	999,900	980,300
Anticipated Resources	10. Total Resources Except Property Taxes	530,644	489,140
	11. Total Property Taxes to be Received	469,256	491,160
	12. Total Resources —add lines 10 and 11	999,900	980,300
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11)	469,256	491,160
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	117,664	125,125
	B. Discounts Allowed, Other Uncollected Amounts	19,616	25,850
	15. Total Tax Levy —add lines 13 and 14	606,536	642,135
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit <u>4.7000</u>)	Rate or Amount 4.7000	Rate or Amount 4.7000
	17. Local Option Taxes	0	0.05
	18. Levy for Payment of Bonded Debt	6,210	5,790

Financial Summary shows total of expenditures of all funds. For example:
\$412,000— from General Funds (ED-3)
\$106,900— from Federal Program (ED-2)

State School Fund distributions and prior years' taxes are included on line 10.

Estimate the amount the district will lose because of the constitutional limits (line 14A) (from lines 14A on ED-3).

Budget committee approved tax rates for operating, and an amount for bond purposes.

STATEMENT OF INDEBTEDNESS

Debt Outstanding <input type="checkbox"/> None <input checked="" type="checkbox"/> As Summarized Below	Debt Authorized, Not Incurred <input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized Below
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PUBLISH BELOW ONLY IF COMPLETED

	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2008	July 1, 2008
Bonds	50,000	
Interest Bearing Warrants		
Other		
Total Indebtedness	50,000	

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

150-504-075-2 (Rev. 12-06)

Form ED-2 Sample

Show name of each fund.

**FORM
ED-2**

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
Federal Program			
1. Total Instruction	897,012	100,000	106,900
2. Total Support Services	68,100	71,850	64,200
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance	3,886		
9. Total Requirements	968,998	171,850	171,100
10. Total Resources Except Property Taxes	968,998	171,850	171,100
Food Service			
1. Total Instruction			
2. Total Support Services	64,998	67,150	63,800
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance	502		
9. Total Requirements	65,500	67,150	63,800
10. Total Resources Except Property Taxes	65,500	67,150	63,800

Summarized
on line 2,
ED-1

For "Actual Data,"
use ending fund
balance.

150-504-075-3 (Rev. 12-08)

Form ED-3 Sample

Show name of each fund.

FORM ED-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Name of Fund	General	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction		376,927	400,000	412,000
2. Total Support Services		310,491	340,000	306,000
3. Total Enterprise and Community Services				
4. Total Facilities Acquisition and Construction				
5. Total Other Uses.....				6,000
6. Total Contingencies.....			9,000	10,000
7. Total Reserves and Special Payments.....				
8. Total Unappropriated Ending Fund Balance.....		30,450		
9. Total Requirements		717,868	749,000	734,000
10. Total Resources Except Property Taxes.....		185,502	285,644	248,340
11. Property Taxes to be Received		532,366	463,356	485,660
12. Total Resources (add lines 10 and 11)		717,868	749,000	734,000
13. Property Taxes to be Received (from line 11)			463,356	485,660
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit			117,664	125,125
B. Discounts, Other Uncollected Amounts			19,306	25,560
15. Total Tax Levy (add lines 13 and 14).....			600,326	636,345
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.7000).....			4.7000	4.7000
17. Local Option Tax.....			0	0.05
18. Levy for Payment of Bonded Debt			0	0

Includes State School Fund revenues.

The budget committee approved rates.

Name of Fund	Debt Service	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction				
2. Total Support Services				
3. Total Enterprise and Community Services				
4. Total Facilities Acquisition and Construction				
5. Total Other Uses.....		6,250	6,000	5,900
6. Total Contingencies.....				
7. Total Reserves and Special Payments.....				
8. Total Unappropriated Ending Fund Balance.....		6,000	5,900	5,500
9. Total Requirements		12,250	11,900	11,400
10. Total Resources Except Property Taxes.....		5,934	6,000	5,900
11. Property Taxes to be Received		6,316	5,900	5,500
12. Total Resources (add lines 10 and 11)		12,250	11,900	11,400
13. Property Taxes to be Received (from line 11)			5,900	5,500
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit				
B. Discounts, Other Uncollected Amounts			310	290
15. Total Tax Levy (add lines 13 and 14).....			6,210	5,790
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit).....			0	0
17. Local Option Tax.....			0	0
18. Levy for Payment of Bonded Debt			6,210	5,790

Added together, these equal amount on line 14A on ED-1.

Budget committee must approve amount.

For "Actual Data," use ending balance of the fund.

150-504-075-4 (Rev. 12-06)

Resolutions Adopting, Appropriating, Imposing, and Categorizing Taxes

The resolution is a formal expression of the opinion or will of the governing board. Sometime after the public hearing, at a regularly scheduled meeting, the governing body must enact specific resolutions to adopt the budget, make appropriations, impose taxes, and categorize the taxes.

Formally adopting the budget

Adopt the budget by June 30. The resolution that adopts the budget should **state the total amount of all the budget requirements**. Budget requirements include expenditures along with “reserved for future” amounts and unappropriated ending fund balance amounts.

Making appropriations

Include a schedule of appropriations by fund in the resolution making appropriations. This schedule provides the district with legal spending authority and spending limitations throughout the fiscal year. At a minimum you must appropriate to the level outlined in statute, ORS 294.356.

For each fund show the relevant appropriations for:

- Instruction;
- Support services;
- Enterprise and community;
- Facilities acquisition and construction;
- Debt service;*
- Transfers;*
- Operating contingencies.

It is **illegal** to make appropriations by categories that are not listed in statute, such as “other” or “miscellaneous.” Community colleges appropriate by function of the Community Colleges Accounting Manual or by program.

*Even though the *Budgeting and Accounting Manual* combines debt service and transfers under the accounting code “5000 Other Uses,” ORS 294.435 requires that they **be appropriated separately**.

Imposing taxes

State the total of all property taxes and/or rates by type of taxing authority being certified to the county assessor. **Taxes imposed must be the same or lower than the dollar amount and/or rate approved by the budget committee**. The dollar amount or rate may only be higher if the governing body republishes the budget summary with changed taxes and holds a second budget hearing.

Under the permanent rate limit, the budget committee may have chosen to impose a dollar amount. If the governing body agrees with this choice, the resolution should reflect that dollar amount of taxes and not impose the rate. **Impose only a rate or dollar amount**.

Your district may have received voter approval for one or more local option taxes. Local option taxes can be for operations or capital projects. In the resolution show either the dollar amount or rate for each local option tax by type—operations or capital project. Again, the dollar amount or rate must be the same or lower than that approved by the budget committee unless the budget was republished. The tax certification form, ED-50, requires you to certify each type of local option tax on a separate line.

If your district has the authority to impose two or more local option taxes of the same type (operations or capital project) and style (dollar-amount or rate), add all the same type and style local option taxes together. Include these totals in the resolution statement stating the type of local option tax.

Taxes imposed to pay for general obligation bonds are **always** imposed as a dollar amount. In the resolution, state the dollar amount of taxes needed to pay bond principal and interest, including the amount estimated to be lost to discounts and uncollectibles. As with the other taxes, this amount must be equal to or lower than that approved by the budget committee unless amended by the governing body through the republication process.

Categorizing taxes

The governing body must declare through the resolution the tax limitation category(ies) into which the district’s tax is to be placed. The tax categories available to school districts, education service districts and community colleges are **education** and **excluded from limitation**. The resolution must show the tax category for each fund into which tax money is budgeted.

The statement to categorize tax may be included with the statement to impose tax.

Sample resolution form

The following sample form meets all requirements of local budget law. For more details on resolution statements read chapter 12 in the Local Budgeting Manual.

SAMPLE RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the _____ hereby adopts the budget for fiscal year 2008–09 in the total of \$ _____ * now on file at the _____.

SAMPLE RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2008, and for the purposes shown below are hereby appropriated:

General Fund (100)

Instruction.....\$ _____
 Support Services\$ _____
 Enterprise & Community\$ _____
 Transfers.....\$ _____
 Contingency\$ _____
 Total.....\$ _____

Special Revenue Fund (220)

Instruction.....\$ _____
 Support Services\$ _____
 Community Services\$ _____
 Contingency\$ _____
 Total.....\$ _____

Special Revenue Fund (210)

Instruction.....\$ _____
 Support Services\$ _____
 Community Services\$ _____
 Contingency\$ _____
 Total.....\$ _____

Debt Service (300)

Debt Service.....\$ _____

Capital Projects (400)

Support Services\$ _____
 Facilities Acquisitions/Construction...\$ _____
 Total.....\$ _____

Internal Service (600)

Support Services\$ _____
 Total.....\$ _____

Total Appropriations, All Funds \$ _____

Total Unappropriated and Reserve Amounts, All Funds \$ _____

TOTAL ADOPTED BUDGET \$ _____

(*amounts with asterisks must match)

SAMPLE RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the _____ hereby imposes the taxes provided for in the adopted budget:

- (1) In the amount **or** at the rate per \$1,000 of assessed value of \$ _____ for operations;
 - (2) In the amount **or** at the rate per \$1,000 of assessed value of \$ _____ for local option tax;
- and
- (3) In the amount of \$ _____ for bonds;

and that these taxes are hereby imposed and categorized for tax year 2008–09 upon the assessed value of all taxable property within the district as follows:

SAMPLE RESOLUTION CATEGORIZING THE TAX

	Education Limitation	Excluded from Limitation
General Fund.....	\$ _____/\$1,000	
Local Option Tax.....	\$ _____/\$1,000	
Debt Service Fund.....		\$ _____

Instructions for Form ED-50

Notice of Property Tax and Certification of Intent to Impose a Tax on Property

Form ED-50 is used by school districts, ESDs, and community colleges to certify and categorize the taxing district's property taxes to the county assessor. Notice of tax is due to the county assessor by **July 15**, unless a written extension has been granted.

Note: Oregon law (ORS 310.060) allows taxing districts to request in writing an extension of time to certify taxes (for good and sufficient reasons). The written request for extension must be given to the county assessor by **July 15**.

General instructions

In the spaces at the top of this form, fill in:

- The name of the county being sent the certification.
- The name of the district and the name of the county where the district is located,
- Mailing address of the district, including city, ZIP code, and
- The name, title, and daytime telephone number of a budget contact person. This person should be someone who is available for contact after the document is submitted to the assessor.
- An e-mail address is optional but encouraged.

Certification

Check boxes. ORS 294.435 does not allow a district to certify ad valorem property taxes at an amount or rate greater than that approved by the budget committee, unless an amended budget summary is republished by the governing body and a second budget hearing is held or tax is increased under ORS 294.437. If the amount or rate being certified is not greater than that approved by the budget committee check that box. If the budget was republished, and the amount or rate is within the amount republished check that box. **One of these boxes must be checked.**

The assessor's office will not accept your tax certification documents unless one of these boxes is checked.

Part I: Total property tax levy

Line 1. You may enter an amount or rate in box 1. If you certify a rate, enter the rate per \$1,000 of assessed value to be used by the assessor in extending your taxes in 2008–09. The rate entered may be up to your

maximum rate limit. The rate must match the rate imposed by resolution of the governing body.

Or you may enter the dollar amount to be raised for 2008–09. This amount can not exceed the amount your permanent rate would actually raise and must match the amount imposed by resolution.

Line 2. If you are certifying a local option tax for operations, enter a dollar amount or rate in box 2. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters. The rate must match the rate imposed by resolution of the governing body. The amount of a local option tax imposed by a community college may not exceed the reduction caused by the implementation of Measure 50 (ORS 280.057). See Appendix F in the *Local Budgeting Manual* for that limitation.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount can not exceed the amount approved by the voters and must equal the amount in the resolution imposing tax.

Line 3. If you are certifying a local option tax for capital projects, you may enter an amount or rate in box 3. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters. The rate must match the rate imposed by resolution or ordinance. The amount of a local option tax imposed by a community college may not exceed the reduction caused by the implementation of Measure 50 (ORS 280.057). See Appendix F of the *Local Budgeting Manual* for that limitation.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount must equal the amount imposed by resolution or ordinance.

Line 4. Enter the amount being levied for 2008–09 to pay for "Gap Bonds" in box 4. Gap bonds are certain bonds or debt obligations that were declared as such in 1997–98. If your district did not declare gap bonds in 1997–98, the district can not claim them this year.

Lines 5a, 5b, and 5c. See the back of Form ED-50 for the worksheet to use in figuring lines 5a, 5b, and 5c, if your debt service levy includes amounts for **both** bonds approved prior to October 6, 2001, and bonds approved after that date.

The worksheet uses the amount of budgeted principal and interest expenditures for each bond issue to arrive at a ratio. This ratio is then used to allocate the total levy on line 5c between bonds authorized before and on or after October 6, 2001.

Line 5a. Enter the amount levied that is used to repay bond principal and interest on bonds approved by the voters **prior to** October 6, 2001. Advanced refunding bonds that are sold to refund bonds authorized prior to October 6, 2001 are treated as if they were authorized prior to October 6, 2001.

Line 5b. Enter the amount levied that is used to repay bond principal and interest on bonds approved by the voters **after** October 6, 2001.

Line 5c. Enter the total dollar amount levied to pay for bond principal and interest not subject to the limitations of Measure 50 (section 11, Article XI) or Measure 5 (section 11b, Article XI) in box 5c. Bond levies are always a dollar amount. The amount of the levy includes the amount estimated to be lost to discounts and uncollectibles. This line is the total of lines 5a and 5b.

The total debt service levy on line 5c must be the same as the resolution imposing tax.

Lines 1–4 are categorized as being subject to the Measure 5 education limitation. Line 5c is categorized as excluded from Measure 5 limitation.

Part II: Rate limit certification

Most districts had a permanent rate limit established in 1997–98 for operating taxes. Some districts will have new permanent rates because of a merger or consolidation.

Part II of this form is designed to notify the assessor of your permanent rate limit.

Line 6. Enter the district’s permanent rate limit per \$1,000 of assessed value. The rate should be carried four places to the right of the decimal point. If you do not know your permanent rate limit, contact your county assessor, or the Department of Revenue, Finance and Taxation Team.

Line 7. If you are a new district enter the date of the election in which the voters approved your rate limit. You only need to complete this line for the first year your new permanent rate is certified. If you use line 7, include a copy of the ballot measure with your certification documents.

Line 8. If your district went through a merger or consolidation in 2007–08, show your estimated permanent rate limit on this line. Before taxes are extended on the roll for 2008–09, the assessor will calculate a

permanent rate limit for your district using actual values. You will be notified of the actual new permanent rate limit. If your estimated rate is higher than the actual permanent rate limit, the assessor will use the actual rate. If your estimated rate is less than the actual permanent rate limit, the assessor will use the estimated rate.

Part III: Schedule of local option taxes

Complete this schedule if you have one or more voter-approved local option taxes. For each local option tax, list the purpose of the tax (operating or capital project), the date voters approved it, the first fiscal year the tax can be imposed, the final year the tax will be imposed and the dollar amount or rate authorized to be imposed each year.

The information you provide in this schedule supports the local option tax amounts on lines 2 and 3 in Part I.

Submission to assessor

If you are imposing a property tax, you must submit the following documents to the county assessor in each county in which this tax is imposed by July 15, or the date of extension granted by the assessor:

- Two copies of the resolution statements that adopt the budget, make appropriations, impose taxes, and categorize the taxes.
- Two copies of a complete ED-50.
- Copies of any newly approved local option ballot measures.

Note: School districts and ESDs also must submit a complete hardcopy budget, budget message, all notices with affidavits of publication, and resolutions to the Department of Education by the July 15 following budget adoption. Mail to:

School Finance
Department of Education
Public Services Building
255 Capitol Street NE
Salem OR 97310

An electronic version of the budget is due to the Department of Education by August 15 each year. When budgeting on a biennial basis, the electronic version filed for 2008-09 must show the budget amounts allocated to the 2008-09 year of the budget period..

A complete budget document must also be submitted to your ESD by July 15.

In addition, a copy of the complete budget document is due to the county clerk by September 30 [ORS 310.060(7)].

Form ED-50 Sample

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2008-2009

To assessor of Sample County

Check here if this is an amended form.

• Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instructions booklet.

The Sample School District has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Sample County. The property tax, fee, charge, or assessment is categorized as stated by this form.

PO Box 2222 Example OR 97111 6-30-08
Mailing Address of District City State ZIP Code Date
Ann Example Superintendent 541-555-8001 example@county.or.us
Contact Person Title Daytime Telephone Number Contact Person E-mail Address

CERTIFICATION—Check one box.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

Must check box indicating the tax is within the rate or amount approved or box indicating budget was republished.

May certify a rate or amount. Carry rate out four decimal places.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate —or—	Dollar Amount	
1.	Permanent rate limit tax (per \$1,000).....	4.7000		Excluded from Measure 5 Limits
2.	Local option operating tax	0.0500		
3.	Local option capital project tax			
4.	Levy for "Gap Bonds"			Dollar Amount of Bond Levy
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....		\$4,000	}
5b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		\$1,000	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....		\$5,000	

Amounts and rates entered in boxes 1-5 must be the same as what is in the resolution.

Boxes 5a, 5b, and 5c must be dollar amounts.

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	4.7000
7.	Date received voter approval for rate limit if new district.....	
8.	Estimated permanent rate limit for newly merged/consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES—Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount —or— rate authorized per year by voters
Operating	May 16, 2006	2006-07	2009-10	\$0.0500

Must be completed if you have local option tax.

150-504-075-6 (Rev. 12-06)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Instructions for Notice of Supplemental Budget Hearing

Supplemental budget publication forms

Use this form only if a supplemental budget is needed. Not every district will need to do a supplemental budget.

This notification form is used to notify citizens of a supplemental budget hearing when the supplement budget is proposing a **change in expenditures of 10 percent or more** in a fund.

See the *Local Budgeting Manual* for information on supplemental budgets that change a fund by less than 10 percent.

Hearing notice

Complete this portion of the form by giving the name of the district, the location, date, and time of the hearing, and indicate when and where a copy of the supplemental budget document can be obtained or inspected.

Summary of supplemental budget

Give the name of the fund being adjusted. Use a separate section for each fund being adjusted.

Next, show the source(s) of the resource(s), such as “unrestricted grant,” or “transfer from Special Revenue Fund,” and the amount(s). Also show a corresponding requirement, such as “support services” or “instruction,” and the amount(s).

If the supplemental budget is changing an existing resource or requirement, the amount shown should be the new total amount. The amounts in the “Total Resources” and “Total Requirements” boxes should be the new total **for the fund**.

In the comment area explain the reason for the adjustment. See example below.

Publication

Publish this form **not less than 5 days nor more than 30 days** before the supplemental budget hearing. If the regular budget hearing notice and financial summary were posted, this notice of supplemental budget hearing can also be posted **20 days** before the hearing, but a second notice must be published 5 to 30 days before the hearing.

SUMMARY OF SUPPLEMENTAL BUDGET			
PUBLISH ONLY THOSE FUNDS BEING MODIFIED			
FUND: General Fund			
Resource	Amount	Requirement	Amount
1. Grant	\$10,000	1. Instruction	\$427,000
2.		2. Contingency	\$5,000
3.		3.	
Revised Total Resources	\$744,000	Revised Total Requirements	\$744,000
Comments: Authorizes expenditure in general fund of \$10,000 from operating grant plus \$5,000 transferred from contingency for total of \$15,000 for part-time enforcement officer. Increase general fund instruction expenditures \$15,000 to new total of \$427,000 and reduces contingency \$5,000 to \$5,000. Total general fund requirements now \$744,000.			

Amounts being changed do not necessarily add up to new total in fund.

Show new total for object classification. Use same object classifications as Form ED-1, lines 1-7.

To compare to original budget, see Form ED-3 sample, page 7.

Show new total resources and requirements for fund (must balance).

Percent of Property Taxes Collected, by County

This percentage is the portion of current year property taxes collected in each of the last five years. You may use this percentage to estimate the loss due to "Discounts, Other Uncollected Amounts" on line 14B of the ED-1 and ED-3 forms. For example, if 92.2% is collected, then 7.8% would be lost to Discounts, Other Uncollected Amounts. (100% - 92.2% = 7.8%)

County	2002-03	2003-04	2004-05	2005-06	2006-07
Baker	91.6%	92.4%	92.4%	93.1%	93.6%
Benton	95.0%	95.7%	95.9%	95.9%	95.6%
Clackamas	94.1%	94.5%	94.9%	95.1%	94.9%
Clatsop	91.5%	92.2%	92.9%	93.5%	93.6%
Columbia	92.5%	92.5%	93.0%	93.4%	93.4%
Coos	91.5%	92.3%	92.6%	92.8%	92.7%
Crook	90.9%	92.4%	93.7%	94.7%	94.1%
Curry	94.1%	94.5%	94.8%	95.0%	94.7%
Deschutes	94.5%	94.8%	95.2%	95.5%	94.8%
Douglas	91.7%	92.7%	93.0%	93.3%	93.5%
Gilliam	94.9%	94.6%	94.8%	94.7%	95.5%
Grant	89.2%	89.0%	89.2%	90.5%	90.8%
Harney	92.4%	92.0%	93.1%	92.7%	93.3%
Hood river	94.5%	94.9%	95.0%	95.6%	95.2%
Jackson	92.9%	93.9%	94.0%	95.0%	94.2%
Jefferson	91.1%	93.0%	93.3%	94.4%	94.1%
Josephine	94.1%	94.5%	94.5%	94.8%	94.3%
Klamath	91.6%	90.7%	92.2%	93.4%	93.2%
Lake	86.5%	89.4%	90.9%	92.2%	92.4%
Lane	93.9%	94.5%	94.8%	95.1%	95.0%
Lincoln	92.0%	93.1%	94.0%	94.2%	94.2%
Linn	92.3%	92.7%	93.0%	93.7%	93.7%
Malheur	93.0%	93.0%	93.4%	94.3%	94.3%
Marion	93.1%	93.6%	93.8%	94.3%	94.4%
Morrow	91.6%	92.0%	93.0%	94.3%	94.6%
Multnomah	94.2%	94.5%	94.7%	94.7%	94.8%
Polk	93.3%	94.0%	94.0%	94.1%	94.1%
Sherman	81.9%	89.0%	90.4%	93.3%	93.5%
Tillamook	92.7%	93.1%	93.9%	94.5%	94.5%
Umatilla	93.4%	93.4%	93.0%	93.3%	93.6%
Union	92.6%	92.8%	93.1%	94.0%	94.3%
Wallowa	90.6%	91.8%	92.7%	93.7%	94.0%
Wasco	91.1%	91.1%	91.5%	92.4%	94.3%
Washington	95.0%	95.0%	95.3%	95.5%	95.4%
Wheeler	91.5%	91.5%	93.4%	95.0%	92.8%
Yamhill	93.4%	93.7%	93.7%	94.1%	94.4%

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 _____, _____, State of Oregon,
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2008 to June 30, 2009, will be held at _____
(Location)

_____. The meeting will take place on the _____
(Date)

at _____ A.M. P.M. The purpose of the meeting is to receive the budget message and to receive comment from

the public on the budget. A copy of the budget document may be inspected or obtained on or after _____
(Date)

at _____, between the hours of _____ A.M. P.M. and _____ A.M. P.M.
(Location)

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.

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 _____, _____, State of Oregon,
(District Name) (County)

on the budget for the fiscal year July 1, 2008 to June 30, 2009, will be held at _____
(Location)

_____. The meeting will take place on the _____
(Date)

at _____ A.M. P.M. The purpose of the meeting is to receive the budget message.

A copy of the budget document may be inspected or obtained on or after _____ at _____
(Date) (Location)

_____, between the hours of _____ A.M. P.M. and _____ A.M. P.M.

This is a public meeting where deliberation of the Budget Committee will take place. Listed below is the time and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Date: _____ Time: _____ A.M. P.M. Location: _____

**FORM
ED-1**

NOTICE OF BUDGET HEARING

A meeting of the _____ will be held on _____
 A.M. (Governing Body) (Date)
 at P.M. at _____. The purpose of this meeting is to discuss the budget for
 (Location)
 the fiscal year beginning July 1, 2008 as approved by the _____ Budget Committee.
 (District Name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at _____
 _____ between the hours of _____ and _____. This budget was prepared on a basis
 (Street Address)

of accounting that is: consistent; not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period; 2-Year Period.

County	City	Chairperson of Governing Body	Telephone Number ()
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FINANCIAL SUMMARY

	TOTAL OF ALL FUNDS	Adopted Budget This Year: 2007-2008	Approved Budget Next Year: 2008-2009
Anticipated Requirements	1. Total Instruction		
	2. Total Support Services		
	3. Total Enterprise and Community Services		
	4. Total Facilities Acquisition and Construction		
	5. Total Other Uses (includes Debt Service and Transfers)		
	6. Total Contingencies.....		
	7. Total Reserves and Special Payments		
	8. Total Unappropriated Ending Fund Balance		
	9. Total Requirements —add lines 1 through 8.....		
Anticipated Resources	10. Total Resources Except Property Taxes.....		
	11. Total Property Taxes to be Received.....		
	12. Total Resources —add lines 10 and 11.....		
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11)		
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits		
	B. Discounts Allowed, Other Uncollected Amounts.....		
	15. Total Tax Levy —add lines 13 and 14		
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit _____)		
	17. Local Option Taxes.....		
	18. Levy for Payment of Bonded Debt		

STATEMENT OF INDEBTEDNESS

Debt Outstanding	Debt Authorized, Not Incurred
<input type="checkbox"/> None	<input type="checkbox"/> None
<input type="checkbox"/> As Summarized Below	<input type="checkbox"/> As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2008	July 1, 2008
Long-Term Debt		
Bonds		
Interest Bearing Warrants.....		
Other.....		
Total Indebtedness		

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

**FORM
ED-2**

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources.

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes.....			

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes.....			

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes.....			

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services			
3. Total Enterprise and Community Services			
4. Total Facilities Acquisition and Construction			
5. Total Other Uses			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes.....			

**FORM
ED-3**

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....			
10. Total Resources Except Property Taxes.....			
11. Property Taxes to be Received.....			
12. Total Resources (add lines 10 and 11).....			
13. Property Taxes to be Received (from line 11).....			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....			
15. Total Tax Levy (add lines 13 and 14).....		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____).....			
17. Local Option Tax.....			
18. Levy for Payment of Bonded Debt.....			

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction.....			
2. Total Support Services.....			
3. Total Enterprise and Community Services.....			
4. Total Facilities Acquisition and Construction.....			
5. Total Other Uses.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements.....			
10. Total Resources Except Property Taxes.....			
11. Property Taxes to be Received.....			
12. Total Resources (add lines 10 and 11).....			
13. Property Taxes to be Received (from line 11).....			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit.....			
B. Discounts, Other Uncollected Amounts.....			
15. Total Tax Levy (add lines 13 and 14).....		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____).....			
17. Local Option Tax.....			
18. Levy for Payment of Bonded Debt.....			

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2008–2009

To assessor of _____ County

Check here if this is an amended form.

• Be sure to read instructions in the 2008–2009 Notice of Property Tax Levy Forms and Instructions booklet.

The _____ has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of _____ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP Code	Date
Contact Person	Title	Daytime Telephone Number	Contact Person E-mail Address	

CERTIFICATION— Check one box.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate —or— Dollar Amount	
1. Permanent rate limit tax (per \$1,000)	1	
2. Local option operating tax	2	
3. Local option capital project tax	3	Excluded from Measure 5 Limits
4. Levy for “Gap Bonds”	4	Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a	
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount —or— rate authorized per year by voters

150-504-075-6 (01-08)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

Obligations for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total A			

Obligations for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total B			
Total Bond (A + B)			

Total Bonds

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ (enter on line 5c on the front)

Example – Total Bond Levy = \$5,000

Obligations for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Obligations for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			\$12,900.00

Formula for determining the division of tax:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 5a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 5b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- Use for supplemental budget proposing a change in a fund's expenditures of 10 percent or more.

A public hearing on a proposed supplemental budget for _____, _____,
(District Name) (County)

State of Oregon, for the fiscal year July 1, 2008 to June 30, 2009, will be held at _____.
(Location)

The hearing will take place on the _____ at _____
(Date) (Time) A.M. P.M.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after _____
(Date)

at _____, between the hours of _____ and _____
(Location) A.M. P.M. A.M. P.M.

SUMMARY OF SUPPLEMENTAL BUDGET

PUBLISH ONLY THOSE FUNDS BEING MODIFIED

FUND:

Resource	Amount	Requirement	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Revised Total Resources		Revised Total Requirements	

Comments:

FUND:

Resource	Amount	Requirement	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Revised Total Resources		Revised Total Requirements	

Comments:

**This notice is only to be used by districts
making their Notice of Budget Hearing by posting.
[see ORS 294.421(3) to (5)]**

**If this form is used, it must be published
in a newspaper, mailed by first class mail,
or hand-delivered.**



SECOND NOTICE OF BUDGET HEARING

A public hearing on the approved budget for _____, _____,
(District Name) (County)

State of Oregon, for the fiscal year July 1, 2008 to June 30, 2009, will be held at _____
(Location)

The hearing will take place on the _____ at _____
(Date) (Time) A.M. P.M.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial Summary was posted on _____
(Date) (Date). A copy of the budget document may be inspected or obtained

at _____, between the hours of _____
(Location) A.M. A.M. P.M. and P.M.

Governing Body Chairperson _____ Date _____

Total Budget Requirements	Last Year's Total Levy		This Year's Total Levy		Change From Last Year	
	Rate	Amount	Rate	Amount	Rate	Amount
\$	\$	\$	\$	\$	\$	\$

Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

