

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 Municipal Corporations

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 for a supplemental budget hearing.

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

Budget detail sheets

Budget detail sheets are used to prepare your municipal corporation's budget. Paper versions of the budget sheets are available to order from the Department of Revenue. These forms in fillable or Microsoft Excel format are also available for download on the department's website at: www.oregon.gov/DOR/PTD/LocalB.shtml.

You may create your own computer-produced versions of these forms as long as the formats are the same as the LB forms provided by the department.

Publication forms

The publication forms are used to give notice of the budget committee meeting, 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 Web site at: www.oregon.gov/DOR/PTD/LocalB.shtml.

- Notice of Budget Committee Meeting

- Form LB-1—Notice of Budget Hearing and Financial Summary
- Form LB-2—Funds Not Requiring a Property Tax to be Levied
- Form LB-3—Funds Requiring a Property Tax to be Levied
- Form LB-4—Summary of Organization Unit/Program by Fund
- Second Notice of Budget Hearing

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Notice of Property Tax—LB-50

Each taxing district imposing a property tax must notify the county assessor of its property tax levy by July 15. Forms for this publication are provided in this booklet or on the department's Web site.

Special note for urban renewal agencies

Urban renewal agencies are subject to the Local Budget Law and must complete the process separately from the parent municipality (county or city). A packet specifically designed for urban renewal agencies is available and is being mailed directly to urban renewal agencies.

Biennial Budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) budget period.

- The governing body of a municipal corporation may, by ordinance, resolution, or charter, provide that the budget be prepared for a budget period of **24 months**.
- The members of a budget committee that prepare a biennial budget are appointed for terms of **four years**. As near as practicable, the terms of the members should be staggered so that **one-fourth of the terms** will end each year. During the transition from fiscal year budgeting to biennial budgeting, sitting members of the budget committee may serve out the three-year term for which they were originally appointed.
- The budget detail sheets containing the estimates of resources and expenditures in a biennial budget must show actual expenditures for the **two budget periods** preceding the current budget period, the estimated expenditures for the **current budget period**, and the estimated expenditures for the **ensuing budget period**. For the first three years after adopting a biennial budget period, **one or more of these columns will show the data for single fiscal years, while the remaining columns will show data for two-year budget periods**.
- The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show a **mix of single fiscal year and two-year biennial budget data** during the transition to a two-year budget period.
- If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for **each year** of the biennium.
- After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures **for the biennium** in any fund by more than **\$10,000** or 10 percent, whichever is greater. Also, it may not increase the amount or rate of the tax levies approved by the budget committee for **either year** of a biennial budget unless the amended budget document is republished and another budget hearing is held.
- If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the **ensuing budget period of 24 months**. Before July 15, the governing body must also pass a resolution or ordinance to levy and categorize property taxes **for each year for the ensuing budget period**.
- Regardless of whether a budget is for a single fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes **for the ensuing year** must be submitted to the county assessor **every year by July 15**.
- Districts that are required to submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so **only during the first year of a biennial budget period**.
- In a biennial budget, interfund loans for operating purposes must be repaid by the end of the **two-year budget period** or the repayment must be budgeted as a requirement in the **ensuing biennium**.
- A local option or bond levy may be authorized by voters after the budget is adopted and the tax may be imposed in the second year of the budget period. See 2007 SB806 amendment to ORS 294.437.

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 U.S. 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 will not be 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 of the municipal corporation 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 meeting at which the budget message will be delivered, and also the date, time, and location of the first meeting at which public comment will be taken.

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 5 days. The first publication cannot be more than 30 days prior to the meeting date, and the second publication cannot be less than 5 days prior to 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 prior to the meeting date.

Notice of Budget Hearing

Every taxing district must publish information about its approved budget. The publication forms (Forms LB-1, LB-2, LB-3, and LB-4) may be used for this purpose. The publication forms provide interested persons with important information about the budget. Districts may use a narrative publication instead of using these forms. See the *Local Budgeting Manual*, and ORS 294.418 for details about the narrative publication alternative.

Form LB-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 LB-1 summarizes the total amounts from the funds presented on the LB-2 and LB-3 forms. Figures from each line of the LB-2s and LB-3s must add up to the total figure shown on the same line on the LB-1.

The LB-2 and LB-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 LB-2 and LB-3 forms where any fund amounts are listed.

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

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

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. You only need to complete and publish this form if a fund contains multiple organizational units or programs. Common examples of organizational units or programs include the Police Department, Fire Department, and the Public Works Department. All organizational units or programs must be summarized. Note that each LB-4 form has room for summary of three units or programs plus a section to summarize any amounts which are not allocated to an organizational unit or program. This is labeled as "nondepartmental." Only one "nondepartmental" section will be filled in per fund. Amounts for contingencies, transfers, and unappropriated ending fund balances should be displayed in the "nondepartmental" section.

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, organizational unit, or program is budgeted for next year.

All funds must be included in the totals on the LB-1 financial summary form. If your budget only has one fund, check the box in the "Financial Summary" area of the LB-1 to indicate this.

Filling out the forms

Start by filling out Forms LB-2 and LB-3. If any of the funds on these forms are split into organizational units or programs, use Form LB-4 to record them. When these three forms are completed, fill out Form LB-1. This is the form that summarizes all of the taxing 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 (LB-2, LB-3, and LB-4). This column contains the actual amounts spent or received

as reflected in the audited financial data for the fiscal year 2006–07. This column corresponds with column 2 of the budget detail sheet, "First Preceding Year."

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 column 3 of the budget detail sheet, "Adopted Budget this Year," 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 four publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

Line 1. Total personal services. This amount includes all salaries, fringe benefits, and other costs associated with salaries.

Line 2. Total materials and services. This includes contractual and other services, materials, supplies, and other miscellaneous charges.

Line 3. Total capital outlay. This amount includes land acquisition, buildings, improvements, machinery, and equipment.

Line 4. Total debt service. This is the amount set aside for payment of debt. It includes both short-term debt (usually in the General Fund) and long-term debt (usually in the Debt Service Fund).

Line 5. Total transfers. This includes amounts budgeted to be transferred from one fund to another within the budget.

Line 6. Total contingencies. This is the amount set aside for unforeseen events in the budgeted year.

Line 7. Total reserves and special payments, etc. This amount is for publication purposes only. Include **reserves for future expenditures**, special payments, and any other requirement that doesn't fit in any other specific category.

Line 8. Total unappropriated ending fund balance. This is the total amount set aside under ORS 294.371 to provide for funds between July 1 and the time when enough new revenues are on hand to meet cash flow needs of the fund in the following fiscal year. In the "Actual Data Last Year" column on the LB-2 and LB-3, show the actual ending fund balance.

Resources

Forms LB-1 and LB-3 ask for information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) ad valorem 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, gifts, and prior years’ taxes to be received in the budgeted year. Only line 10 on Form LB-1 and Form LB-3 deals with “other resources except property taxes.” The remaining lines deal with property tax amounts.

Total property taxes estimated to be received. This is the amount of property tax 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 that will be lost when the assessor reduces property taxes on each account to fit under the constitutional general government limit. The amount of loss due to constitutional limit is entered on line 14A. 2) The second part is the amount estimated for taxes not paid and discounts granted for timely payments. See page 17 of this booklet for a list, by county, of the percentage of taxes collected after discounts and uncollectibles. The estimated loss from discounts and uncollectibles is the difference between the tax levy, less line 14A, and that amount multiplied by a collection percentage. The difference is entered on line 14B.

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 LB-1—Notice of Budget Hearing

Form LB-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 by July 1, 2008. Debt authorized but not incurred usually refers to general obligation bonded debt that has been voter-approved, but the bonds have not been sold.

Short-term debt. This part is generally used to record authorized “tax 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 taxing 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 LB-1) will not exceed \$50,000 (\$100,000 if doing a biennial budget), the 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

To order specific budget detail sheets, call 503-945-8293 or you can download them from Revenue’s Web site at: www.oregon.gov/DOR/PTD/LocalB.shtml.

If you need help with these forms, refer to the *Local Budgeting Manual* provided by the Department of Revenue. You may also contact your county assessor or the Department of Revenue, telephone 503-945-8293. Our e-mail address is: finance.taxation@state.or.us.

Form LB-1 Sample

**FORM
LB-1**

NOTICE OF BUDGET HEARING

A meeting of the City Council will be held on May 17, 2008
(Governing Body) (Date)
 at 7:00 P.M. at Library, 234 Main Street. The purpose of this meeting is to discuss the budget for
(Location)
 the fiscal year beginning July 1, 2008 as approved by the City of Illustration Budget Committee.
(Municipal Corporation)
 A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall

123 Main Street between the hours of 8:00am and 4:30pm. 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>A. Test</u>	Telephone Number <u>(503) 555-0000</u>
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FINANCIAL SUMMARY

Check this box if your budget only has one fund.

TOTAL OF ALL FUNDS		Adopted Budget This Year: 2007-2008	Approved Budget Next Year: 2008-2009
Anticipated Requirements	1. Total Personal Services.....	116,050	120,000
	2. Total Materials and Services.....	51,200	53,000
	3. Total Capital Outlay.....	31,000	30,000
	4. Total Debt Service.....	3,200	2,760
	5. Total Transfers.....	0	4,000
	6. Total Contingencies.....	10,000	12,000
	7. Total Reserves and Special Payments.....	13,000	7,000
	8. Total Unappropriated Ending Fund Balance.....	2,800	2,500
	9. Total Requirements —add lines 1 through 8.....	227,270	231,260
Anticipated Resources	10. Total Resources Except Property Taxes.....	132,233	130,849
	11. Total Property Taxes Estimated to be Received.....	95,037	100,411
12. Total Resources —add lines 10 and 11.....		227,270	231,260
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11).....	95,037	100,411
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....	11,830	13,951
	B. Discounts Allowed, Other Uncollected Amounts.....	7,154	7,558
15. Total Tax Levied —add lines 13 and 14.....		114,021	121,920
Tax Levies By Type	Rate or Amount	Rate or Amount	
	16. Permanent Rate Limit Levy (rate limit <u>1.7000</u>).....	1.7000	1.7000
	17. Local Option Taxes.....	0.7510	5,000 & 0.7510
	18. Levy for Bonded Debt or Obligations.....	6,473	5,656

*Financial Summary shows total of expenditures of all funds. For example:
\$20,000— from General Fund (LB-3)
\$10,000— from Equipment Fund (LB-2)*

Include prior years' taxes on line 10.

Estimate the amount the district will lose because of the constitutional limits (Measure 5).

The percentage you use to figure estimated taxes not to be received because of discounts and uncollected taxes should be the same for all funds.

Budget committee approved taxes.

STATEMENT OF INDEBTEDNESS

Debt Outstanding None As Summarized Below Debt Authorized, Not Incurred None As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	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.....	250,000	
Interest Bearing Warrants.....		
Other.....		
Total Indebtedness	250,000	

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

150-504-073-2 (01-08)

Form LB-2 Sample

Show name of each fund.

**FORM
LB-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
Equipment Reserve Fund			
1. Total Personal Services.....	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	10,000
4. Total Debt Service	0	0	0
5. Total Transfers.....	0	0	0
6. Total Contingencies	0	0	0
7. Total Reserves and Special Payments.....	0	13,000	7,000
8. Total Unappropriated Ending Fund Balance.....	10,000	0	0
9. Total Requirements	10,000	13,000	17,000
10. Total Resources Except Property Taxes.....	10,000	13,000	17,000

*Summarize on
LB-1.*

150-504-073-3 (01-08)

*For "Actual Data,"
use ending fund
balance.*

Form LB-3 Sample

Show name of each fund.

FORM LB-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
General Fund			
1. Total Personal Services.....	112,568	116,050	120,000
2. Total Materials and Services	49,100	51,200	53,000
3. Total Capital Outlay	15,732	31,000	20,000
4. Total Debt Service	0	0	0
5. Total Transfers.....	0	0	4,000
6. Total Contingencies	0	10,000	12,000
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....	4,052	0	0
9. Total Requirements	181,452	208,250	209,000
10. Total Resources Except Property Taxes.....	96,529	119,233	113,849
11. Property Taxes Estimated to be Received	84,923	89,017	95,151
12. Total Resources (add lines 10 and 11).....	181,452	208,250	209,000
13. Property Taxes Estimated to be Received (line 11)	0	89,017	95,151
14. Estimated Property Taxes Not to be Received	0	0	0
A. Loss Due to Constitutional Limit	0	11,830	13,951
B. Discounts, Other Uncollected Amounts	0	6,701	7,162
15. Total Tax Levied (add lines 13 and 14).....	0	107,548	116,264
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 1.7000)....	0	1.7000	1.7000
17. Local Option Taxes.....	0	0.7510	5,000 & 0.7510
18. Levy for Bonded Debt or Obligations	0	0	0

This example shows two local option taxes.

Added together, should equal amount on line 14A, LB-1.

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
Debt Service Fund			
1. Total Personal Services.....	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	476	3,220	2,760
5. Total Transfers.....	0	0	0
6. Total Contingencies	0	0	0
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....	3,100	0	2,500
9. Total Requirements	3,576	6,020	5,260
10. Total Resources Except Property Taxes.....	0	0	0
11. Property Taxes Estimated to be Received	3,576	6,020	5,260
12. Total Resources (add lines 10 and 11).....	3,576	6,020	5,260
13. Property Taxes Estimated to be Received (line 11)	0	6,020	5,260
14. Estimated Property Taxes Not to be Received	0	0	0
A. Loss Due to Constitutional Limit	0	0	0
B. Discounts, Other Uncollected Amounts	0	453	396
15. Total Tax Levied (add lines 13 and 14).....	0	6,473	5,656
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)....	0	0	0
17. Local Option Taxes.....	0	0	0
18. Levy for Bonded Debt or Obligations	0	6,473	5,656

For "Actual Data," use ending fund balance.

Form LB-4 Sample

**FORM
LB-4**

SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

*Fill out Form LB-4 **only** for funds which have organizational units or programs.*

Publish ONLY completed portion of this page.

Name of Fund General

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
City Administration			
1. Total Personal Services.....	28,722	29,590	30,500
2. Total Materials and Services	8,100	8,400	8,000
3. Total Capital Outlay	1,000	2,000	500
4. Total Debt Service	0	0	0
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements	37,832	39,990	39,000

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
Police Department			
1. Total Personal Services.....	55,123	56,770	58,500
2. Total Materials and Services	24,524	25,600	26,500
3. Total Capital Outlay	5,709	4,000	15,000
4. Total Debt Service	0	0	0
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements	85,356	86,370	100,000

Added together, should equal total requirements on line 9, LB-3.

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
Fire Department			
1. Total Personal Services.....	28,723	29,690	31,000
2. Total Materials and Services	16,466	17,200	18,500
3. Total Capital Outlay	9,023	25,000	4,500
4. Total Debt Service	0	0	0
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Reserves and Special Payments.....	0	0	0
8. Total Unappropriated Ending Fund Balance.....			
9. Total Requirements	54,212	71,890	54,000

Nondepartmental	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services.....			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers.....		0	4,000
6. Total Contingencies.....		10,000	12,000
7. Total Reserves and Special Payments.....			
8. Total Unappropriated Ending Fund Balance.....	4,052		
9. Total Requirements	4,052	10,000	16,000

150-504-073-5 (01-08)

For "Actual Data," use ending fund balance.

Resolutions Adopting, Appropriating, Imposing, and Categorizing Taxes

The resolution is a formal expression of the opinion or will of the governing board. An ordinance has the character of an enactment of law by an established authority. Sometime after the public hearing, at a regularly scheduled meeting, the governing body must enact specific resolutions or ordinances 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 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 294.435(3).

If you are doing a biennial budget, you must appropriate for the entire 24-month budget period.

Organizational style budgets

If you prepared an organizational style budget, at a minimum for each fund make a separate appropriation for each organizational unit or program. For example:

- General fund.
 - Fire department.
 - Police department.

In funds without organizational units or programs, appropriate amounts for personal services, materials and services, and capital outlay.

Items that are not specifically identified with an organizational unit or program—interfund transfers, debt service, and operating contingency—are appropriated separately in each fund. For more information on organizational style budgets refer to the *Local Budgeting Manual*.

Single service style budgets

If the terms “organizational unit” or “program” do not apply to your budget or a particular fund, for each fund show relevant appropriations for:

- Personal services.
- Materials and services.
- Capital outlay.
- Debt service.
- Special payments.
- Interfund revenue transfers.
- General operating contingency.

It is **illegal** to make appropriations by categories that are not listed in statute, such as “other” or “miscellaneous.”

Remember, “unappropriated ending fund balances” and “reserved for future expenditure” amounts are **not included as appropriations** in the resolution because these amounts are not going to be spent in the coming year.

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 must 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 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, LB-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 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 most often used by counties, cities and special districts are **general government** and **excluded from limitation**.

If a general government district levies a tax, a portion of which is intended for use by an education category

district, the resolution must specify how much of the levy rate or amount is in each category.

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 sample resolution provided in this booklet is designed to be removed and the blanks filled in. If it doesn't meet your needs, use it as an example from which to create your own resolution. For more details on the resolution statements read Chapter 12 in the *Local Budgeting Manual*.

Submission to Department of Revenue

If you are not imposing a property tax, submit the following to the department by July 15: The resolution statements adopting the budget and making appropriations. Send to: Property Tax Division, Oregon Department of Revenue, PO Box 14380, Salem OR 97309-5075.

Instructions for Form LB-50

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

Form LB-50 is used to certify and categorize the taxing district's property tax and other charges to the county assessor. Notice of tax is due to the county assessor by **July 15**, unless a written extension of time to certify has been granted.

If you are doing a biennial budget, you must certify taxes **every year** you wish to levy. You must do a **separate** certification each year of the two-year budget period.

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 taxing district and the name of the county where the district is located,
- The mailing address of the district, including city and 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. E-mail is optional but encouraged.
- If a district imposes a levy that it intends to split between general government and education categories, an ED-50 form is also required to certify the rate or amount intended for education.

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. **One of these boxes must be checked.** 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.

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 and must equal 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 equal the amount imposed by resolution.

Line 2. If you are certifying a local option levy for operations [ORS 310-060(2)(b)], you may 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 and must equal the rate imposed by resolution.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount cannot 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 levy for capital projects [ORS 310.060(2)(c)], you may enter a dollar 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.

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. The rate or amount certified must equal the rate or amount levied by resolution.

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 cannot claim them this year.

Line 5. Enter the amount being levied for 2008–09 to pay for qualifying pension and disability obligations

in box 5. The City of Portland is the only entity that may use this line.

Lines 6a, 6b, and 6c. See the back of Form LB-50 for the worksheet to use in figuring lines 6a, 6b, and 6c, 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 6c between bonds issued before and on or after October 6, 2001.

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

Line 6c. 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 6c. Bond levies are always a dollar amount. This line is the total of lines 6a and 6b.

The total debt service levy on line 6c must be the same as the resolution imposing tax.

Lines 1–5 are categorized as being subject to the Measure 5 general government limitation. Lines 6a, 6b, and 6c are 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 new districts have had permanent rate limits established by voters. Other districts will have a new permanent rate because of a merger or consolidation.

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

Line 7. 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 8. If you are a new district that just had its permanent rate limit established by the voters, enter the date of the election in which your rate limit was approved. You only need to complete this line for the first year your new permanent rate limit is certified. If you use line 8, include a copy of the ballot measure with your certification documents.

Line 9. 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 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.

Part IV: Special assessments, fees, and charges

Who must use this portion of the form. Those districts and nongovernmental entities who exercise their option to place their taxes (other than those certified on lines 1–6) or other charges on the tax roll must certify to their county assessor by July 15, by completing this part of the form.

If your district is imposing any of the following items, you must declare them on this portion of the form:

1. Ad valorem assessments.
2. Other taxes, fees, charges, and special assessments, such as for water, irrigation, road, drainage, etc., which may be placed on the roll.

Taxing districts such as counties and cities may have charges that fall into this area. Some special districts, such as irrigation, water and some road districts, may also impose a special assessment on the properties within their boundaries. Some nongovernmental entities may also have specific statutory authority to place charges on the roll. These certified charges may be

calculated on an ad valorem basis or on another unit of measurement, such as by property, acre, or frontage foot. Your options are usually governed by statute.

Identify by category

For every item described in Part IV, show the total amount in the column for the appropriate category. These categories are:

General government. Generally, these are taxes imposed by a unit of government whose main purpose is to perform governmental operations other than educational services.

Excluded from limitation. These are taxes, fees, charges, and special assessments not limited by Measure 5.

If you have questions about the correct category of your tax, consult your legal counsel and/or the state-wide organization representing your district.

Use a separate line for each category. For example, a district may have a portion for operations and maintenance which would be under the General Government category. This would be on one line. The district may have a portion to pay for excluded bonded debt. This would be on a separate line.

List the specific charge(s) on the available line(s) under the heading, "Description."

Describe the tax, i.e., ad valorem, sewer assessment, or specific unit of measurement. Determine the total of each type of charge. Place the total dollar figure in the appropriate category.

Attach a complete listing of properties, by assessor's account number, on which fees, charges, and assessments are imposed. Show the amount of the fees,

charges, or assessments which are imposed uniformly on the properties, i.e., each property will pay the same dollar amount. If the fees, charges, or assessments are not uniform, i.e., the amounts are calculated differently for each property, show the amount imposed on each property.

If your district is using Part IV, you must enter in the space provided the ORS number that gives the district the authority to place the items on the tax roll.

Submission to assessor

If you are imposing a tax on property, 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 LB-50.
- Copies of any newly approved local option or permanent rate ballot measures.

The assessor or the Department of Revenue may request additional documents.

A complete copy of your budget must be submitted to the county clerk by September 30.

Note: If you are a local government or a nongovernmental entity that is not required to follow local budget law and you are placing a tax, charge, fee, for assessment on the tax roll, you must enact a resolution imposing and categorizing your tax, charge, fee, or assessment. Two copies of the resolution must be submitted to the assessor along with the two copies of the LB-50 (ORS 310.060).

Form LB-50 Sample

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM LB-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 City of Illustration District Name has the responsibility and authority to place the following property tax, fee, charge, or assessment

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

123 Main Street Mailing Address of District Illustration City OR State 97000 ZIP Code 6-29-08 Date

A. Test Contact Person Mayor Title 503-555-0000 Daytime Telephone Number test@county.or.us Contact Person E-mail Address

CERTIFICATION—You must 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.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to General Government Limits		
	Rate	—or— Dollar Amount	
1. Rate/Amount levied (within permanent rate limit).....1	1.7000		Excluded from Measure 5 Limits
2. Local option operating tax2	5,000		
3. Local option capital project tax3	0.7510		
4. Levy for "Gap Bonds"4	0		
5. Levy for pension and disability obligations5	0		
6a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 20016a		\$4,000	Dollar Amount of Bond Levy
6b. Levy for bonded indebtedness from bonds approved by voters after October 6, 20016b		\$1,000	
6c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 6a + 6b)6c		\$5,000	

Enter rate or amount. Carry rate out four decimal places.

Amounts and rates entered in boxes 1–6 must be the same as what is in the resolution.

Boxes 6a, 6b, and 6c must be dollar amounts.

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,0007	1.7000
8. Date received voter approval for rate limit if new district8	N/A
9. Estimated permanent rate limit for newly merged/consolidated district9	N/A

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	Nov. 2, 2004	2005–06	2009–10	\$5,000
Capital Project	May 18, 2000	2001–02	2008–09	\$0.7510

Must be completed if you have local option tax authority.

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 Delinquent Sewer Charges		\$10,000
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 224.400 (Must be completed if you have an entry in Part IV.)

(see the back for worksheet for lines 6a, 6b, and 6c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Complete this line only if there is an amount in Part IV.

Instructions for Notice of Supplemental Budget Hearing

General

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 supplemental 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 each 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 "personal services" or "capital outlay," and the amount(s). In the comment area, explain the reason for the adjustment. See example below.

Publication

Publish this form **5 to 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 not less than five days before the hearing (ORS 294.421).

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

SUMMARY OF SUPPLEMENTAL BUDGET
PUBLISH ONLY THOSE FUNDS BEING MODIFIED

FUND: General Fund				
	Resource	Amount	Requirement	
1.	Grant	\$10,000	1. Personal services	
2.			2. Contingency	
3.			3.	
Revised Total Resources		\$219,000	Revised Total Requirements	
			\$219,000	

Show new total for object classification. Use same object classifications as Form LB-1, lines 1-8.

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 personal services expenditures \$15,000 to new total of \$135,000 and reduces contingency \$5,000 to \$7,000. Total general fund requirements now \$219,000.

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

To compare to original budget, see Form LB-3 sample, page 8.

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 LB-1 and LB-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, to
(District name) (County)

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.

150-504-073-1 (01-08)

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: _____

150-504-073-1 (01-08)

**FORM
LB-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.
 (Municipal corporation)

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
 (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	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
<input type="checkbox"/> Check this box if your budget only has one fund.			
Anticipated Requirements	1. Total Personal Services		
	2. Total Materials and Services		
	3. Total Capital Outlay		
	4. Total Debt Service		
	5. Total 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 Estimated to be Received.....		
	12. Total Resources —add lines 10 and 11.....		
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated 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 Levied —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 Bonded Debt or Obligations.....		

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
LB-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 Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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 Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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 Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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 Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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
LB-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 Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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 Estimated to be Received			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Estimated to be Received (line 11)			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levied (add lines 13 and 14)			
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)			
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....			

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
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 Estimated to be Received			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Estimated to be Received (line 11)			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levied (add lines 13 and 14)			
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)			
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....			

**FORM
LB-4**

SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

Publish ONLY completed portion of this page.

Name of Fund

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Name of Unit/Program/Department	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Nondepartmental	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies.....			
7. Total Reserves and Special Payments			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Resolution No. _____

ADOPTING THE BUDGET

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

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

Personal Services \$ _____
Materials & Services \$ _____
Capital Outlay \$ _____
Transfers \$ _____
_____ \$ _____
Contingency \$ _____
Total \$ _____

Reserve Fund

Personal Services \$ _____
Materials & Services \$ _____
Capital Outlay \$ _____
Total \$ _____

Fund

Personal Services \$ _____
Materials & Services \$ _____
Capital Outlay \$ _____
_____ \$ _____
Contingency \$ _____
Total \$ _____

Debt Service Fund

Debt Service \$ _____

Total Appropriations, All Funds \$ _____

Total Unappropriated and Reserve Amounts, All Funds \$ _____

TOTAL ADOPTED BUDGET \$ _____*

(*amounts with asterisks must match)

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:

CATEGORIZING THE TAX

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

The above resolution statements were approved and declared adopted on this _____ day of June 2008.

X _____
Signature

X _____
Signature

X _____
Signature

X _____
Signature

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM LB-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— You **must** 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 General Government Limits	
	Rate —or— Dollar Amount	
1. Rate/Amount levied (within permanent rate limit) 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		
5. Levy for pension and disability obligations 5		Dollar Amount of Bond Levy
6a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 6a		
6b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 6b		
6c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 6a + 6b) 6c		

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000..... 7	
8. Date received voter approval for rate limit if new district..... 8	
9. Estimated permanent rate limit for newly merged/consolidated district 9	

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor’s account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.
The authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

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

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 6a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 6b on the front})$$

Total Bond Levy \$ (enter on line 6c 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:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 6a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 6b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 6c 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 _____ at _____
(Date)

_____, 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) A copy of the budget document may be inspected or obtained at

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

