

Education Districts

Local Budget Law

Forms and Instructions

2019-2020

This booklet contains forms and instructions that a school district, education service district or community college district uses to publish notice of its budget committee meetings and its budget hearing and financial summary in order to comply with Oregon Local Budget Law.¹ It also contains the forms 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 blank forms in the back.

Publication forms

The publication forms are used to give notice of the first budget committee meeting, and to publish the notice of the budget hearing and financial summary. All districts use the same *Notice of Budget Committee Meeting*.

For the notice of budget hearing and financial summary, schools and education service districts use Form ED-1 and community colleges use Form CC-1. These forms are available in this booklet or on the Department of Revenue's website at: www.oregon.gov/dor/forms, scroll down to "Local budget". Computer-produced versions of these forms may be used as long as the format is the same as the forms provided in this booklet.

Important: Be sure to use the new forms for 2019-2020 provided in this booklet or on our website.

Read the instructions in this booklet carefully. If you use forms generated by your computer, revise your forms if necessary.

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¹ Local Budget Law is found in Oregon Revised Statutes (ORS) 294.305 to 294.565.

General information

Required forms and publications:

All districts subject to local budget law must publish the following notices:

- *Notice of Budget Committee Meeting*, 150-504-075-1 (see page 19 for details)
- *ED-1, Notice of Budget Hearing*, 150-504-075-2 (see page 21 for details)
- *Notice of Supplemental Budget Hearing*, 150-504-075-7 (as needed, see page 27 for details)

Each taxing district imposing a property tax must notify the county assessor of its property tax levy by July 15 by submitting:

- Form *ED-50, Notice of Property Tax and Certification*, 150-504-075-6 (see page 25 for details), **and**
- Governing body resolutions that adopt the budget, make appropriations, impose property taxes, and categorize those taxes as to their Measure 5 category.

If the district doesn't impose tax, a copy of the resolution adopting the budget and making appropriations must still be submitted to The Department of Revenue by July 15th.

Electronic versions of the forms are found on our website at: www.oregon.gov/dor/forms, scroll down to "Local budget". Paper versions of the forms are found at the back of this booklet. Computer produced versions of these forms may be used as long as the format is the same as the forms provided in this booklet

Be sure to use the new forms for 2019–2020 provided in this booklet or on our website. Read the instructions in this booklet carefully. If you use forms generated by your computer, revise your forms accordingly.

How to publish

Publication is defined in ORS 294.311(35) as being one of the following actions:

- Printing in one or more newspapers of general circulation within the boundaries of the district; or
- Mailing through the U.S. Postal Service by first class mail, postage prepaid to each street address, PO Box and rural route number within the boundaries of the district; or
- Hand delivery to each street address within the boundaries of the district.

When this booklet says "publish" it means by any of the methods described above, unless otherwise noted.

Filling out the forms

You may fill out the forms on our website at: www.oregon.gov/dor/forms. There is a "fillable" PDF version and a Microsoft Excel version of each form. The "fillable" PDF version can be filled in online and then printed. However, it can't be edited once you have saved it to your computer, so every time you access a form online, you must begin with the blank form. The Excel version can be downloaded to your computer and then filled in, saved, and edited later. If you use the Excel version you may insert lines (rows) as necessary to make more room. For example you may insert rows to make room on the ED-1 or CC-1 for more narrative about changes in activities and financing. You may also delete any blank lines.

Alternatively, you may cut out and fill in the paper versions of the blank forms found in this booklet or download and print the blank forms from our website and then fill in your information by hand. If you prepare a paper version of a form, you may cut and paste to add more space or to delete blank lines.

If notice is published 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 Committee Meeting, 150-504-075-1

A notice must be filed prior to the first budget committee meeting at which they will be:

- (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. If more than one meeting is being held to meet these two requirements, then the first meeting must be to receive the budget and budget message. The public comments may also be heard at that meeting. If the public won't 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.

If more than one meeting is used to meet the requirements, the published 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 formally "published," but notice of each subsequent meeting must be given in the same manner and time frame as meetings of the governing body, or in one of the publication formats described in ORS 294.311(35): 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).
- 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 the notice must state that any person may ask questions about and comment on the budget document at that meeting.

The *Notice of Budget Committee Meeting* form included in this packet may be used to provide notice of the budget committee meeting. Two versions of the form are provided in this booklet. Use the "A" version of the form if the budget committee will receive the budget message and take public comment at the same meeting. Use the "B" form if public comment will be taken only at a meeting held after the meeting at which the budget message is delivered. The "B" form gives 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.

You may compose your own notice. This is acceptable as long as all of the required elements are included in the notice.

Publishing the notice of the budget committee meeting

If the notice is only published in a newspaper, the notice must be published at least twice. The first publication can't be more than 30 days prior to the meeting date, and the second publication can't be less than five days prior to the meeting date.

Alternatively, you may post notice of the meeting prominently on your district's internet website for at least 10 days before the meeting and publish one time in a newspaper, five to 30 days before the meeting. If you choose to post one of the notices on your website, the newspaper notice must give the website address where the notice is posted.

If notice is published 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.

Form ED-1, Notice of Budget Hearing, 150-504-075-2 and Form CC-1, Notice of Budget Hearing, 150-504-075-9

Every education district must publish notice of the budget hearing and a summary of the approved budget. Form ED-1, *Notice of Budget Hearing*, may be used for this purpose by school districts and education service districts. Form CC-1 may be used by community colleges.

Important: If you generate your publication notice from a computerized accounting system, your output must conform to the current format and content of Form ED-1 or Form CC-1.

Instead of using Form ED-1 or CC-1, you may use a narrative publication format of your own design. If a narrative format is used, it must contain all of the same information provided on the form, but it can also include any other information you want to provide.

Forms ED-1 and CC-1, *Notice of Budget Hearing* contain seven sections:

1. Legal notice of the time and place of the budget hearing, where a copy of the budget may be obtained, and a statement of the basis of accounting used to prepare the budget. If the basis of accounting has changed, a description of the effect this change will have on the budget.
2. A financial summary of the budget resources.
3. A financial summary of the budget requirements by object classification.
4. A financial summary of the budget requirements by function or program including the number of employees in each function or program.

5. A narrative statement of the prominent changes from the current year in the activities and financing of the major functions or programs.
6. A summary of the property tax levies.
7. A statement of indebtedness.

Columns on the forms

Some sections of Forms ED-1 and CC-1 contain three columns for financial summary data. These columns provide data for different fiscal years:

Actual amount last year. This column contains actual amounts spent or received as reflected in the audited financial data for the prior fiscal year.

Adopted budget this year. This column contains the amounts in the current year's **adopted budget**, including any supplemental budgets adopted by the governing body up to the time this notice is published.

Approved budget next year. This column contains the amounts for next year as **approved by the budget committee**.

Summarizing expenditures and resources

The amounts in the financial summary sections must include the total from all funds. A resource or expenditure item or a function or program must be included in the publication if an amount was adopted for the item in the current year budget or in the preceding year or was approved for that item for next year.

Form ED-1, Notice of Budget Hearing, 150-504-075-2

Financial summary—Resources

Fill in the total amount for each year for the following budget resource items. The revenue and expenditure codes are from the Department of Education, *Program Budgeting and Accounting Manual*.

- **Beginning Fund Balance.** Revenue code 5400.
- **Current Year Property Taxes, other than Local Option Taxes.** Revenue code 1110.
- **Current Year Local Option Property Taxes.** Revenue code 1120.
- **Other Revenue from Local Sources.** All 1000 revenues except 1110 and 1120.
- **Revenue from Intermediate Sources.** Revenue code 2000.
- **Revenue from State Sources.** Revenue code 3000.
- **Revenue from Federal Sources.** Revenue code 4000.
- **Interfund Transfers (in).** Revenue code 5200.
- **All Other Budget Resources.** All other revenue code 5000 except 5200 and 5400.

Requirements by object classification

- **Salaries.** Expenditure object code 100.
- **Other Payroll Costs.** Expenditure object code 200.
- **Purchased Services.** Expenditure object code 300.
- **Supplies and Materials.** Expenditure object code 400.
- **Capital Outlay.** Expenditure object code 500.
- **Other Objects (except debt service and interfund transfers).** Expenditure object codes 600 and 700 except 610, 620 and 710.
- **Debt Service.** Expenditure object codes 610 and 620.
- **Interfund Transfers (out).** Expenditure object code 710.
- **Operating Contingency.** Expenditure code 810.
- **Unappropriated Ending Fund Balance and Reserves.** Expenditure code 820.

The “Total Requirements” in each column in this section of the form should equal the “Total Resources” in the corresponding column of the “Resources” section of the form.

Requirements and Full-Time Equivalent Employees (FTE) by Program / Function

In this section of the form enter the total of expenditures and the total number of FTE employees in each major function area of all funds in your budget.

The “Total Requirements” in each column in this section of the form should equal the “Total Require-

ments” in the corresponding column in the “Requirements by Object Classification” section of the form.

Enter the total requirements and FTE budgeted for:

- **1000 Instruction.**
- **2000 Support Services.**
- **3000 Enterprise and Community Service.**
- **4000 Facility Acquisition and Construction.**
- **5000 Other Uses.** All expenditures for Functions 5300 and 5400.
- **5100 Debt Service.** All expenditures for servicing the debt of the district except function 5400. Debt service includes principal and interest on bonds and other borrowings.
- **5200 Interfund Transfers.** All transfers from one fund to another fund within the budget.
- **6000 Contingency.** The amounts set aside in operating funds for unforeseen events in the budgeted year. Function 6110.
- **7000 Unappropriated Ending Fund Balance.** Unappropriated Ending Fund Balance is the amount set aside under ORS 294.398 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. Function code 7000.

Statement of Changes in Activities and Sources of Financing

In this section of the form, write a narrative description of any prominent changes reflected in the approved budget, compared to the current year budget, in the activities and financing of the major programs or function areas in your budget. The information you include here might be copied from similar information in the budget message that you presented to your budget committee this year.

Take as much space or as little as necessary to describe all prominent changes. If you need more space and you are using the Excel version of the form, you may insert lines (rows). If you are using a paper version of the form, you may use additional sheets of paper. If you use a paper version of the form, and you publish the notice in a newspaper, be sure to cut and paste, so the narrative section is printed properly, all together. As in other sections of the form, if you don't need all of the lines or space provided, you may delete any blank lines before publishing.

Property Tax Levies

On the three lines provided, write in the tax rate or the amount of your permanent rate levy, and any local option levies or bond levies for each year. On the line for the "Permanent Rate Levy," write in your full permanent rate limit on the line within parentheses, whether you imposed that full rate or not. In each year column, write in the actual tax rate or dollar amount that you imposed in that year, or in the case of the "Approved Next Year" column, the rate or amount approved by your budget committee. State the rate as a rate per \$1,000 of assessed value. (Example: \$1.50 per \$1,000 would be written "\$1.5000.")

If you imposed or your budget committee has approved any local option levies, write in the rate or amount on the "Local Option Levy" line. If you have more than one local option levy in any year, state the rates or amounts separately.

If you imposed or your budget committee has approved any levies to pay debt service on general obligation bonds, write in each year's amount on the line for "Levy for General Obligation Bonds."

Statement of Indebtedness

This section summarizes your authorized and outstanding long term debt. List for any general obliga-

tion bonds, other bonds and other borrowings the debt outstanding and the debt authorized but not yet incurred on July 1. Debt authorized but not incurred usually refers to general obligation bond debt that has been voter-approved, but for which the bonds haven't yet been sold.

Publishing

All districts must notify the public of the budget hearing by publishing the notice and financial summary in a newspaper, first class mail, or hand delivery not less than five days or more than 30 days before the scheduled hearing. You may also post this notice on your website if you want to, but one of the other three methods of publishing must be used. See page 3 for "How to Publish."

Posting

If no newspaper is published in the district **and** the total anticipated requirements won't exceed \$100,000 (\$200,000 if a biennial budget), the hearing notice and financial summary may be posted in three conspicuous places in the district for at least **20 days** before the scheduled budget hearing instead of publishing them by newspaper, mail or hand-delivery.

Form CC-1, Notice of Budget Hearing, 150-504-075-9

The Department of Community Colleges and Workforce Development (CCWD) allows community colleges to budget in several different ways. Form CC-1, in compliance with ORS 294.441, requires the financial summary to be stated in terms of the revenue and function categories found in the CCWD *Community College Accounting Manual*. Those community colleges that budget on a different basis than by CCWD function may use the “ODE, CCWD, and IPEDS Functions/Funds Crosswalk” chart in Appendix I of the *Community College Accounting Manual* and your own best judgment to convert your budget’s revenue and expenditure categories or program totals into the categories shown on Form CC-1.

Financial Summary Resources

Fill in the total amount for each year for the following budget resource items. Use the definition of each item from the *Community College Accounting Manual*.

- Beginning Fund Balance.
- Current Year Property Taxes, other than Local Option Taxes.
- Current Year Local Option Property Taxes.
- Tuition and Fees.
- Other Revenue from Local Sources.
- Revenue from State Sources.
- Revenue from Federal Sources.
- Interfund Transfers.
- All Other Budget Resources.

Financial Summary—Requirements by object classification

- Personnel Services.
- Materials & Services.
- Capital Outlay.
- Financial Aid.
- Debt Service.
- Interfund Transfers (out).
- Operating Contingency.
- All Other Expenditures.
- Unappropriated Ending Fund Balance & Reserves.

The “Total Requirements” in each column in this section of the form should equal the “Total Resources” in the corresponding column of the “Resources” section of the form.

Financial Summary—Requirements and Full-Time Equivalent Employees (FTE) by Program / Function

In this section of the form enter the total expenditures and other budget requirements and the total number of FTE in each major function area in your budget.

150-504-075 (Rev. 11-18)

The “Total Requirements” in each column in this section of the form should equal the “Total Requirements” in the corresponding column in the “Requirements by Object Classification” section of the form.

- Instruction.
- Instruction Support.
- Student Services. (Other than student loans and financial aid.)
- Student Loans and Financial Aid.
- Community Services.
- College Support Services.
- Facility Acquisition & Construction.
- Interfund Transfers (out).
- Debt Service.
- Operating Contingency.
- Unappropriated Ending Fund Balance and Reserves.

Statement of Changes in Activities and Sources of Financing

Community colleges using Form CC-1 should follow the instructions for this section as stated in the Form ED-1 section, except those community colleges that budget by program, instead of discussing changes in function areas, should discuss changes in the activities and financing of your major programs.

Property Tax Levies and Statement of Indebtedness

Follow the instructions for these sections as stated in the Form ED-1 section.

Publishing

All districts must notify the public of the budget hearing by publishing the notice and financial summary in a newspaper not less than five days or more than 30 days before the scheduled hearing or by mail or hand-delivery not less than 10 days before the hearing. You may also post this notice on your website in addition to one of the publishing methods.

Posting

If no newspaper is published in the district and the total anticipated requirements won’t exceed \$100,000 (\$200,000 if a biennial budget), the hearing notice and financial summary may be posted in three conspicuous places in the district for at least **20 days** before the scheduled budget hearing instead of publishing the notice by newspaper, mail or hand-delivery.

Form ED-1 Sample

**FORM
ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the Sample School District will be held on June 14, 2019 at 6:00 a.m. at p.m.
(Governing body) (Date)

Sample School Dist., 123 Sample St., Sample City, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 2019 as approved by the Sample School District Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 123 Sample St.,
(Street address)

Building A between the hours of 8:00 a.m., and 5:00 p.m., or online at www.sample.k12.or.us.

This budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;
 different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
J.S. Smith	(503) 555-0000	jssmith@sample.k12.or.us

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 2017-2018	Adopted Budget This Year: 2018-2019	Approved Budget Next Year: 2019-2020
1. Beginning Fund Balance	5,921	6,200	5,900
2. Current Year Property Taxes, other than Local Option Taxes	1,498,754	1,149,000	1,150,470
3. Current Year Local Option Property Taxes	112,152	112,000	112,500
4. Other Revenue from Local Sources	10,235	10,300	10,500
5. Revenue from Intermediate Sources	35,679	35,700	35,700
6. Revenue from State Sources	1,646,783	1,645,700	1,435,000
7. Revenue from Federal Sources	86,575	75,600	75,000
8. Interfund Transfers	35,640	30,000	45,000
9. All Other Budget Resources	568,902	456,750	375,000
10. Total Resources	\$4,000,641	\$3,521,250	\$3,245,070

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries	2,003,575	1,987,520	1,856,750
12. Other Associated Payroll Costs	758,117	645,890	605,750
13. Purchased Services	204,509	200,450	197,400
14. Supplies & Materials	40,957	38,760	37,520
15. Capital Outlay	168,539	45,350	27,500
16. Other Objects (except debt service & interfund transfers)	5,874	5,800	5,600
17. Debt Service*	35,457	34,450	33,760
18. Interfund Transfers*	35,643	30,000	45,000
19. Operating Contingency	452,190	283,030	185,790
20. Unappropriated Ending Fund Balance & Reserves	295,780	250,000	250,000
21. Total Requirements	\$4,000,641	\$3,521,250	\$3,245,070

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction	1,652,254	1,554,980	1,535,000
FTE	24	23	22
2000 Support Services	971,220	1,063,490	993,920
FTE	5	5	4

Form ED-1 Sample (continued)

3000 Enterprise & Community Service	195,473	199,500	196,000
FTE	3.5	3	3
4000 Facility Acquisition & Construction	356,750	1000,000	0
FTE	.5	0	0
5000 Other Uses	5,874	5,800	5,600
5100 Debt Service*	35,457	34,450	33,760
5200 Interfund Transfers*	35,643	30,000	45,000
6000 Contingency	452,190	283,030	185,790
7000 Unappropriated Ending Fund Balance	295,780	250,000	250,000
Total Requirements	\$4,000,641	\$3,521,250	\$3,245,070
Total FTE	33	31	29

* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR**

Reduced funding from the state creates the need to further reduce teaching staff by 1 FTE and support staff by 1 FTE. This will result in the addition of approximately 3 students per classroom in grades 1-3 and 4 students per classroom in grades 4-6.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy(Rate Limit 4.1555 Per \$1000)	4.1555	4.1555	4.1555
Local Option Levy	0.5000	0.5000	0.5000
Levy for General Obligation Bonds	\$37,940	\$36,860	\$36,125

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$330,090	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$330,090	

**If more space is needed to complete any section of this form, use the space below or add sheets.

Resolutions Adopting, Appropriating, Imposing, and Categorizing Taxes

A resolution is a formal expression of the opinion or will of the governing body. After the public hearing and before the end of the current budget period, the governing body must enact resolutions to adopt the budget, make appropriations, impose property taxes, and categorize the taxes.

Resolution Adopting the Budget

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

Resolution 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 one amount for each major function in which there are expenditures in the fund.

School districts and ESDs

For each fund show the relevant appropriations for:

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

*Even though the *Program Budgeting and Accounting Manual* combines debt service and transfers under the accounting code “5000 Other Uses,” ORS 294.456 requires that debt service and transfers be appropriated separately.

Community colleges

Community colleges may budget and appropriate in several different ways:

- If you use the CCWD function codes, you must appropriate, at a minimum, one amount for each function that has amounts budgeted for it in the fund.

- If you use the ODE function codes, you must appropriate, at a minimum, one amount for each function that has amounts budgeted for it in the fund.
- If you budget by program, you must appropriate, at a minimum, one amount for each program in the fund. In addition, you must appropriate separate amounts in any fund that has operating expenses that can’t be allocated to a particular program, and for any debt service, special payments, interfund transfers, and operating contingencies.

Important: Use only the appropriation categories described above. It is unlawful to make appropriations by categories that are not listed in statute, such as “other” or “miscellaneous.”

For more information on budgeting for schools see the *Program Budgeting and Accounting Manual for School Districts and Education Service Districts in Oregon* at: www.ode.state.or.us/search/page/?=1605, click on “2012 Program Budgeting & Accounting Manual.”

For more information on budgeting for community colleges see the *Oregon Community Colleges and Workforce Development’s (CCWD) Accounting Manual* at: www.oregon.gov/CCWD, click on “Publications” on the left navigation bar.

Resolution Imposing Taxes

State the dollar amount or rate of each property tax being certified to the county assessor. Taxes imposed must be the same or lower than the dollar amount or rate approved by the budget committee, unless the governing body republished the budget summary with changed taxes and held a second budget hearing.

Under the permanent rate limit, the budget committee may have chosen to impose either a tax rate per \$1,000 of assessed value or a dollar amount. If the budget committee approved a dollar amount, the resolution should reflect that dollar amount or a lesser amount and not impose the rate. If the budget committee approved a rate per \$1,000, the resolution should state that rate per \$1,000 or a lesser rate. The resolution should impose only a rate or a dollar amount, not both.

Your district may have received voter approval for one or more local option taxes. In the resolution state either the dollar amount or rate approved by the voters for each local option tax. Again, the dollar amount or rate must be the same or lower than that approved by the budget committee unless the budget was re-

published and a second hearing held. In addition, if the ballot measure for the local option asked for a dollar amount, the tax must be imposed as a dollar amount. If the ballot measure asked for a tax rate per \$1,000, the tax must be imposed as a rate per \$1,000.

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 general obligation bond principal and interest, including the extra amount you add to replace the amount estimated to be lost to discounts and uncollectables. Taxes for bond debt service may not include any amount for other bond expenses. Bank fees, etc., must be paid from other revenues. As with the other taxes, this amount must be equal to or lower than the amount approved by the budget committee unless amended by the governing body by republishing the revised amount and holding a second hearing.

Resolution Categorizing Taxes

Article XI section 11b of the Oregon Constitution imposes limits on property taxes. The governing body must declare by resolution the constitutional tax limitation category into which each of the district's

tax levies will be placed. The tax categories most often used by school districts, education service districts and community colleges are education and excluded from limitation. Permanent rate taxes and local option taxes are usually subject to the education limitation. Taxes for debt service on voter-approved general obligation bonds for capital construction are excluded from limitation.

The statement categorizing a tax may be combined with the statement imposing the tax.

The rate or amount categorized must be the same as the rate or amount stated in the resolution imposing the tax.

Sample resolution form

The resolution form provided in this booklet is designed to be removed and the blanks filled in. If it doesn't meet your needs (perhaps because you have more than five funds), use the language as an example, and create your own resolutions. For more details on the resolution statements read Chapter 11 in the *Local Budgeting Manual*.

Form ED-50, Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts, 150-504-075-6

Form ED-50 is used by school districts, ESDs, and community colleges to certify the district's property taxes to the county assessor. The Form ED-50 is due to the county assessor by **July 15**, unless an extension has been requested of the assessor prior to July 15.

ORS 310.060 allows taxing districts to request 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 (if the district is located in more than one county, submit the certification to each county listing the primary county first);
- Mailing address of the district, including city, ZIP code; and
- The name, title, daytime telephone number, and email address of a budget contact person. This person should be someone who is available for contact after the document is submitted to the assessor.
- If a district imposes a levy that it intends to split between general government and education categories, Form LB-50 is also required to certify the rate or amount intended for general government. Form LB-50 is available on our website at: www.oregon.gov/dor/forms, scroll down to "Local budget".

Certification check boxes

ORS 294.456 doesn't allow a district to certify ad valorem property taxes in an amount or at a 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. If the amount or rate being certified isn't greater than that approved by the budget committee, check the first box. If the budget was republished, and the amount or rate is within the amount republished check the second box. One of these boxes must be checked.

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

150-504-075 (Rev. 11-18)

Part I: Total Property Tax Levy

Line 1. You may enter an amount or rate in box 1. If your governing body resolution imposing taxes stated a rate per \$1,000 of assessed value, enter the same rate in box 1. The rate entered may not exceed your maximum permanent rate limit as shown on line 5.

If your governing body resolution imposing taxes stated a dollar amount, you must enter the same dollar amount in box 1. This amount can't exceed the amount your permanent rate would actually raise.

Line 2. If you are certifying a local option tax for operations, enter a dollar amount or rate in box 2. The rate or dollar amount must match the resolution of the governing body. **Note:** Under ORS 280.057 the amount of a local option tax imposed by a community college may not exceed a limitation resulting from Measure 50. See "Appendix E" in the *Local Budgeting Manual* for the limitation for your community college.

Line 3. If you are certifying a local option tax for capital projects, enter a dollar amount or rate in box 3. The rate or dollar amount must match the resolution of the governing body.

Lines 4a, 4b, and 4c. If your debt service levy includes amounts for bonds approved prior to October 6, 2001, and bonds approved after that date, see the back of Form ED-50 for a worksheet to use in figuring lines 4a and 4b.

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 4c between bonds authorized before and after October 6, 2001.

Line 4a. Enter the amount levied that is used to repay bond principal and interest on bonds approved by the voters prior to October 6, 2001. Treat advanced refunding bonds that are sold to refund bonds authorized prior to October 6, 2001 as if they were authorized prior to October 6, 2001.

Line 4b. Enter the amount levied that is used to repay bond principal and interest on bonds approved by the voters after October 6, 2001.

Line 4c. 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 4c. Bond

levies are always a dollar amount. This line is the total of lines 4a and 4b.

The total debt service levy on line 4c must be the same amount as stated in the resolution imposing tax.

Part II: Rate Limit Certification

Most districts had a permanent rate limit established in 1997–98 for operating taxes. A district may receive a new permanent rate because it is a new district or because of a merger or consolidation.

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

Line 5. 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 don’t know your permanent rate limit, contact your county assessor, or the Department of Revenue, Finance and Taxation Team.

Line 6. If you are a new district enter the date of the election in which the voters approved your permanent rate limit. You only need to complete this line for the first year your new permanent rate is certified. If you use line 6, include a copy of the ballot measure with your certification documents.

Line 7. If your district went through a merger or consolidation in the current fiscal year, show your estimated permanent rate limit on this line. Before taxes are extended on the roll for the upcoming fiscal year, 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 your estimated rate. You may contact your county assessor, or the Department of Revenue, Finance and Taxation Team if you need help in estimating your new permanent rate limit.

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 could be imposed, the final year the tax can be imposed and the dollar amount or rate authorized by the voters.

Submission to assessor

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

- 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.
- Two Copies of any newly approved local option ballot measures.

Don’t submit a copy of your budget to the assessor or the Department of Revenue unless it is specifically requested.

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 and your ESD by the July 15 following budget adoption. An electronic version of the budget is due to the Department of Education by August 15 each year. Community Colleges must submit a full copy of their budget to the Department of Community Colleges and Workforce Development (CCWD) by July 15.

In addition, a copy of the complete budget document is due to the county clerk by September 30 [ORS 294.458].

Form ED-50 Sample

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

FORM ED-50 2019–2020

To assessor of Sample County

Check here if this is an amended form.

• Be sure to read instructions in the current 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

District name

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

County Name

123 Main Street Sample OR 97000 6-24-19

Mailing Address of District

City

State

ZIP Code

Date Submitted

J. Smith

Finance Officer

503-555-0000

j.smith@sample.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to local budget law.

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 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.1555		Measure 5 Limits
2. Local option operating tax2	0.5000 per \$1000		Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b		\$36,125	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		\$36,125	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.1555
6. Election date when your new district received voter approval for your permanent rate limit.....6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

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 tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	11/2/2016	2017-18	2021-22	0.5000 per \$1000

(see the back for worksheet for lines 4a, 4b, and 4c)

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

Notice of Supplemental Budget Hearing, 150-504-075-7

Supplemental budget publication form

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

A supplemental budget that doesn't change expenditures in any fund by more than 10 percent may be adopted at a regular meeting of the governing body, without a hearing. Publish notice of the regular meeting and include a statement that a supplemental budget will be considered, at least five days before the meeting.

Hearing notice

Complete the upper 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 by more than 10 percent. Use a separate section for each fund being adjusted.

Next, list any resource item that is being added or adjusted, such as "Unrestricted Grant," or "Transfer From Special Revenue Fund," and the new total amount for it. Also list any expenditure category that is being adjusted, such as "Support Services" or "Instruction," and the new total amount for it.

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 explanation of changes area explain the reason for the adjustment. See example below.

Publication

Publish this form at least one time, **not less than five days** before the supplemental budget hearing. You may publish in a newspaper of general circulation in the district, by mailing by first class mail to every mailing address in the district, or by hand delivery to every street address in the district.

Amounts being changed don't necessarily add up to new total in fund.

Show new total for object classification.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: **General Fund**

Resource	Amount	Expenditure—indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. Grant	\$25,000	1. Instruction	\$1,292,430
2.		2. Contingency	\$136,450
3.		3.	
Revised Total Fund Resources	\$2,654,658	Revised Total Fund Requirements	\$2,654,658

Explanation of changes:

Sample School District has received a \$25,000 operating grant and is transferring \$15,000 from contingency to increase the Instruction expenditure by \$40,000 to fund 1 part-time physical education teacher. These changes increase the total General Fund Instruction expenditures from \$1,252,430 to \$1,292,430 and decreases the contingency from \$151,450 to \$136,450.

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 amount of property tax revenue you will receive as a budget resource. For example, if 92.2 percent is collected, then 7.8 percent would be lost to discounts and other uncollected amounts. (100% - 92.2% = 7.8%). Multiply your tax rate (per \$1,000) times the assessed value in your district divided by \$1,000, and then multiply the result by the figure from the chart below to get the estimated amount your rate will raise for your budget.

County	2013-14	2014-15	2015-16	2016-17	2017-18*
Baker	93.8%	92.8%	94.0%	94.7%	94.1%
Benton	94.4%	94.4%	95.1%	95.2%	95.9%
Clackamas	94.9%	95.1%	95.2%	95.5%	95.4%
Clatsop	93.4%	93.8%	94.0%	94.3%	94.3%
Columbia	94.1%	94.0%	94.2%	94.2%	94.1%
Coos	92.7%	93.1%	92.9%	93.2%	93.3%
Crook	93.8%	94.2%	94.1%	94.3%	94.3%
Curry	92.7%	93.4%	93.7%	93.7%	93.9%
Deschutes	95.4%	95.9%	95.3%	95.7%	96.1%
Douglas	92.9%	93.1%	93.5%	93.5%	93.8%
Gilliam	95.9%	95.4%	95.3%	96.3%	95.9%
Grant	92.3%	93.3%	93.0%	92.9%	92.9%
Harney	92.2%	92.8%	92.7%	92.7%	92.9%
Hood river	95.1%	95.1%	95.6%	95.3%	95.4%
Jackson	94.2%	94.5%	94.8%	94.9%	95.1%
Jefferson	93.9%	94.2%	94.8%	95.0%	94.8%
Josephine	93.5%	93.7%	93.9%	94.3%	94.5%
Klamath	93.1%	93.3%	92.9%	93.2%	93.2%
Lake	92.9%	92.6%	93.1%	93.1%	93.4%
Lane	94.5%	94.7%	94.7%	94.8%	95.6%
Lincoln	93.3%	93.8%	93.8%	94.3%	94.3%
Linn	93.2%	93.7%	93.7%	94.1%	94.8%
Malheur	93.9%	94.0%	94.2%	94.3%	94.5%
Marion	94.4%	94.8%	94.9%	95.2%	95.1%
Morrow	95.8%	96.1%	95.9%	95.7%	94.2%
Multnomah	94.8%	95.1%	95.2%	95.5%	95.8%
Polk	94.1%	94.6%	94.7%	94.4%	94.6%
Sherman	94.9%	95.0%	96.0%	96.0%	96.3%
Tillamook	93.6%	94.7%	94.6%	94.8%	95.0%
Umatilla	94.1%	94.6%	94.5%	94.2%	94.7%
Union	93.2%	93.3%	93.8%	93.9%	94.6%
Wallowa	94.4%	94.4%	94.4%	94.5%	94.4%
Wasco	93.3%	93.6%	94.0%	94.3%	94.4%
Washington	95.4%	95.7%	95.6%	95.7%	96.2%
Wheeler	91.5%	92.4%	91.1%	90.7%	88.9%
Yamhill	93.3%	93.4%	93.8%	94.2%	94.6%
Statewide	94.6%	94.9%	94.9%	95.1%	95.4%

* The collection rate may include potential refund credits in that fiscal year. (See ORS 305.286)

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, 20____ to June 30, 20____, will be held at _____
(Location)

_____ The meeting will take place on _____ at _____
(Address) (Date) 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.

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.

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

between the hours of _____ a.m. a.m.
 p.m. and _____ p.m.

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, 20____ to June 30, 20____, will be held at _____
(Location)

The meeting will take place on _____ at _____
(Date) a.m. p.m.

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on

_____ at _____ held at _____
(Date) (Location) a.m. p.m.

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

at _____, between the hours of _____
(Location) a.m. a.m. p.m. p.m.

**FORM
ED-1**

NOTICE OF BUDGET HEARING

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

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

budget for the fiscal year beginning July 1, 20____ 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 _____
(Street address)

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

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

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

Contact	Telephone number ()	E-mail
---------	-------------------------	--------

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget	Adopted Budget	Approved Budget
	20____-20____	This Year: 20____-20____	Next Year: 20____-20____
1. Beginning Fund Balance			
2. Current Year Property Taxes, other than Local Option Taxes			
3. Current Year Local Option Property Taxes			
4. Other Revenue from Local Sources			
5. Revenue from Intermediate Sources			
6. Revenue from State Sources.....			
7. Revenue from Federal Sources			
8. Interfund Transfers.....			
9. All Other Budget Resources			
10. Total Resources			

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries			
12. Other Associated Payroll Costs.....			
13. Purchased Services.....			
14. Supplies & Materials.....			
15. Capital Outlay			
16. Other Objects (except debt service & interfund transfers).....			
17. Debt Service*.....			
18. Interfund Transfers*			
19. Operating Contingency.....			
20. Unappropriated Ending Fund Balance & Reserves			
21. Total Requirements			

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction			
FTE			
2000 Support Services			
FTE			

RESOLUTION No. _____

RESOLUTION ADOPTING THE BUDGET

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

RESOLUTION MAKING APPROPRIATIONS

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

General Fund

Instruction.....\$_____
Support Services\$_____
Facilities Acquisitions & Construction.....\$_____
Transfers.....\$_____
Debt Service.....\$_____
Contingency\$_____
Total.....\$_____

Special Revenue Fund

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

Special Revenue Fund

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

Debt Service

Debt Service.....\$_____

Capital Projects

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

Total Appropriations, All Funds \$_____

Total Unappropriated and Reserve Amounts, All Funds \$_____

TOTAL ADOPTED BUDGET *

\$_____

(*amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

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

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

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation

Permanent Rate Tax..... \$_____ or _____/\$1,000
Local Option Tax..... \$_____ or _____/\$1,000

Excluded from Limitation

General Obligation Debt Service \$_____

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

X _____

Signature

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

FORM ED-50 2019-2020

To assessor of _____ County

Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP Code	Date Submitted
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- 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 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1			
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

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 tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

Debt service requirements 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		

Debt service requirements 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

$$\frac{\text{Total A} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ \underline{\hspace{2cm}}}{\text{Total A + B} = \$ \underline{\hspace{2cm}}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ (enter on line 4c on the front)

Example – Total Bond Levy = \$5,000

Debt service requirements 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

Debt service requirements 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:

$$\frac{\text{Total A} = \$ \underline{9,850.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ \underline{3,050.00}}{\text{Total A + B} = \$ \underline{12,900.00}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing on a proposed supplemental budget for _____, for the
(District name)

current fiscal year, will be held at _____.
(Location)

The hearing will take place on _____ at _____
(Date) a.m.
(Time) 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 _____
(Location) a.m. a.m.
 p.m. and p.m.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: _____

Resource	Amount	Expenditure—indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Revised Total Fund Resources		Revised Total Fund Requirements	

Explanation of change(s):

FUND: _____

Resource	Amount	Expenditure—indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Revised Total Fund Resources		Revised Total Fund Requirements	

Explanation of change(s):

**FORM
CC-1**

NOTICE OF BUDGET HEARING

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

_____, Oregon. The purpose of this meeting is to discuss the
(Location)
 budget for the fiscal year beginning July 1, 20____ 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 _____
(Street address)
 _____ between the hours of _____ a.m., and _____ p.m., or online at _____

This budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;
 different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number ()	E-mail
---------	-------------------------	--------

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20____-20____	Adopted Budget This Year: 20____-20____	Approved Budget Next Year: 20____-20____
1. Beginning Fund Balance			
2. Current Year Property Taxes, other than Local Option Taxes			
3. Current Year Local Option Property Taxes			
4. Tuition & Fees			
5. Other Revenue from Local Sources			
6. Revenue from State Sources			
7. Revenue from Federal Sources			
8. Interfund Transfers.....			
9. All Other Budget Resources			
10. Total Resources			

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Personnel Services			
12. Materials & Services			
13. Financial Aid			
14. Capital Outlay			
15. Debt Service			
16. Interfund Transfers.....			
17. Operating Contingency			
18. All Other Expenditures.....			
19. Unappropriated Ending Fund Balance & Reserves			
20. Total Requirements.....			

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
Full-Time Equivalent Employees (FTE) for Function			
Instruction			
FTE			
Instructional Support			
FTE			



OREGON
DEPARTMENT
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