

Education Districts

Local Budget Law

Instructions

2025-2026

These instructions are for a school district, education service district, or community college district 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 The forms to certify property taxes to the county assessor and to publish notice of a supplemental budget hearing can be found on the Oregon Department of Revenue website at www.oregon.gov/dor/forms.

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* form.

For the notice of budget hearing and financial summary, schools and education service districts use Form OR-OR-ED-1, and community colleges use Form OR-CC-1. Download these forms on the Department of Revenue website at www.oregon.gov/dor/forms. Computer-produced versions of these forms may be used as long as the format is the same as the forms found on our website.

Important: Be sure to use the new forms for 2025-2026 provided on our website.

Read these instructions carefully. If you use forms generated by your computer, revise your forms if necessary.

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

General instructions for forms:

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Finance & Taxation contact information:

Finance & Taxation 503-945-8293
finance.taxation@dor.oregon.gov

General information

Required forms and publications:

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

- Form OR-ED-NBC, *Notice of Budget Committee Meeting*, 150-504-057 (see page 2 for details)
- Form OR-ED-1, *Notice of Budget Hearing*, 150-504-058 (see page 4 for details)
- Form OR-ED-SBH, *Notice of Supplemental Budget Hearing*, 150-504-061 (as needed, see page 14 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 OR-ED-50, *Notice of Property Tax and Certification*, 150-504-060 (see page 10 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 15.

Electronic versions of the forms are found on our website at: www.oregon.gov/dor/forms. Computer produced versions of these forms may be used as long as the format is the same as the forms provided the Department of Revenue.

Be sure to use the new forms for 2025-2026 provided on our website. Read these instructions 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 these instructions say "publish" it means by any of the methods described above, unless otherwise noted.

Filling out the forms

Fillable forms are available 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 Form OR-ED-1 or Form OR-CC-1 for more narrative about changes in activities and financing. You may also delete any blank lines.

Alternatively, you can download and print paper versions of the blank forms found on our website 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.

Form OR-ED-NBC, Notice of Budget Committee Meeting, 150-504-057

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 Form OR-ED-NBC, *Notice of Budget Committee Meeting*, may be used to provide notice of the budget committee meeting. Two versions of the form are provided on our website. 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 OR-ED-1, Notice of Budget Hearing, 150-504-058 and Form OR-CC-1, Notice of Budget Hearing, 150-504-062

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

Instead of using Form OR-ED-1 or Form 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 OR-ED-1 and OR-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 OR-ED-1 and OR-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 OR-ED-1, Notice of Budget Hearing, 150-504-058

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 Requirements" 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 obligation 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 OR-CC-1, Notice of Budget Hearing, 150-504-062

The Department of Community Colleges and Workforce Development (CCWD) allows community colleges to budget in several different ways. Form OR-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 OR-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.

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 OR-CC-1 should follow the instructions for this section as stated in the Form OR-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 OR-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 OR-ED-1 Sample

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Sample School District will be held on June 14, 2025 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, 2025 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	J.S. Smith	Telephone number	503-555-0000	E-mail	jssmith@sample.k12.or.us
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FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 2023–2024	Adopted Budget This Year: 2024–2025	Approved Budget Next Year: 2025–2026
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	33,100
16. Other Objects (except debt service & interfund transfers)	5,874	5,800	0
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 OR-ED-1 Sample (continued)

3000 Enterprise & Community Service	195,473	199,500	79,600
FTE	3.5	3	1
4000 Facility Acquisition & Construction	356,750	1000,000	122,000
FTE	.5	0	2
5000 Other Uses	5,874	5,800	0
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 republished 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 OR-ED-RES, is also available on our website. 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 OR-ED-RES Sample

**FORM
OR-ED-RES**

RESOLUTION No. 2025-01
Oregon Department of Revenue

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Sample School District hereby adopts the budget for fiscal year 2025 – 26 in the total of \$ 3,245,070. * This budget is now on file at District Office at 123 Sample St, Sample City, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

General Fund

1000–Instruction	\$ <u>1,400,000</u>
2000–Support Services	\$ <u>863,920</u>
4000–Facilities Acquisitions & Construction	\$ <u>100,000</u>
5100–Debt Service	\$ <u>0</u>
5200–Transfers	\$ <u>45,000</u>
6000–Contingency	\$ <u>170,790</u>
Total	\$ <u>2,579,710</u>

Student Activity Fund

1000–Instruction	\$ <u>95,000</u>
2000–Support Services	\$ <u>20,000</u>
3000–Enterprise & Community Services	\$ <u>79,600</u>
Total	\$ <u>194,600</u>

Federal Grants Fund

1000–Instruction	\$ <u>40,000</u>
2000–Support Services	\$ <u>60,000</u>
6000–Contingency	\$ <u>15,000</u>
Total	\$ <u>115,000</u>

Debt Service

5100–Debt Service	\$ <u>33,760</u>
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Capital Projects

2000–Support Services	\$ <u>50,000</u>
4000–Facilities Acquisitions & Construction	\$ <u>22,000</u>
Total	\$ <u>72,000</u>

Total Appropriations, All Funds	\$ <u>2,995,070</u>
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Total Unappropriated and Reserve Amounts, All Funds	\$ <u>250,000</u>
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TOTAL ADOPTED BUDGET	\$ <u>3,245,070*</u>
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(*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 2025 – 26 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 \$ 4.1555 for permanent rate tax;
- (2) In the amount of \$ _____ **OR** at the rate per \$1,000 of assessed value of \$ 0.5555 for local option tax;
- (3) In the amount of \$ 36,125 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 <u>4.1555</u> /\$1,000
Local Option Tax	\$ _____ or <u>0.5555</u> /\$1,000

Excluded from Limitation

General Obligation Debt Service	\$ <u>36,125</u>
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The above resolution statements were approved and declared adopted on this 14 day of June, 2025.

X _____ J. Smith
Signature

Form OR-ED-50, Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts, 150-504-060

Form OR-ED-50 is used by school districts, ESDs, and community colleges to certify the district's property taxes to the county assessor. The Form OR-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 OR-LB-50 is also required to certify the rate or amount intended for general government. Form OR-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.

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 OR-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 OR-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 OR-ED-50 Sample

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

**FORM OR-ED-50
2025–2026**

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

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

123 Main Street Sample OR 97000 6-24-25
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

PART I: TOTAL PROPERTY TAX LEVY		Subject to Education Limits		
		Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4 . 1555		Excluded from Measure 5 Limits
2. Local option operating tax	2	0.5000 per \$1000		Dollar Amount of Bond Levy
3. Local option capital project tax.....	3			
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	11/2/2020	2021–22	2025–26	0.5000 per \$1000

150-504-060 (Rev. 10-11-24)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

Form OR-ED-SBH, Notice of Supplemental Budget Hearing, 150-504-061

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.

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		Revised Total Fund Requirements	
\$2,654,658		\$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 for object classification.

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.

***The collection rate does not reflect the potential refund credits in that fiscal year. Please contact the county assessor for more details. (See ORS 305.286)**

County	2019–20	2020–21	2021–22	2022–23	2023–24
Baker	95.2%	95.5%	95.4%	95.5%	95.2%
Benton	95.9%	96.1%	96.1%	96.1%	96.0%
Clackamas	95.8%	95.9%	95.4%	95.9%	95.5%
Clatsop	94.2%	95.2%	95.2%	94.7%	94.7%
Columbia	94.8%	95.1%	95.2%	95.2%	95.1%
Coos	93.7%	93.9%	94.2%	93.9%	94.0%
Crook	94.1%	95.5%	95.6%	95.2%	94.6%
Curry	94.0%	94.8%	95.0%	94.6%	94.9%
Deschutes	96.1%	96.4%	96.5%	96.5%	96.3%
Douglas	94.3%	94.4%	94.6%	93.6%	93.1%
Gilliam	95.8%	96.3%	96.2%	96.2%	96.1%
Grant	92.8%	93.8%	93.8%	93.4%	93.4%
Harney	92.7%	94.1%	94.4%	87.7%	87.6%
Hood river	94.5%	95.2%	96.0%	95.9%	96.0%
Jackson	95.3%	95.7%	95.6%	95.4%	95.3%
Jefferson	94.5%	95.1%	95.2%	94.7%	95.1%
Josephine	94.7%	95.0%	95.1%	94.9%	94.6%
Klamath	93.3%	93.8%	94.3%	94.0%	94.2%
Lake	93.3%	94.2%	91.6%	93.5%	93.2%
Lane	95.4%	95.7%	95.6%	95.7%	95.5%
Lincoln	94.6%	95.4%	95.4%	95.2%	94.8%
Linn	94.8%	95.2%	95.4%	95.3%	95.3%
Malheur	94.9%	95.0%	95.5%	95.3%	95.3%
Marion	95.3%	95.5%	95.5%	95.5%	95.2%
Morrow	95.9%	96.1%	96.0%	96.3%	96.1%
Multnomah	95.8%	96.0%	96.2%	96.0%	95.8%
Polk	95.7%	95.8%	95.8%	95.6%	95.5%
Sherman	96.4%	96.6%	99.4%	96.6%	96.5%
Tillamook	95.0%	95.5%	95.5%	95.6%	95.3%
Umatilla	95.0%	95.3%	95.7%	95.6%	95.3%
Union	94.5%	94.8%	95.0%	94.2%	95.0%
Wallowa	94.8%	95.6%	95.0%	94.8%	94.2%
Wasco	94.8%	95.2%	95.2%	95.4%	95.3%
Washington	96.2%	96.3%	96.4%	96.3%	96.3%
Wheeler	91.4%	93.9%	92.7%	93.7%	93.3%
Yamhill	95.1%	95.3%	95.1%	95.1%	94.8%
Statewide	95.6%	95.8%	95.8%	95.8%	95.6%

Oregon Department of Revenue Research Section 09/17/24