

Contents of the complete budget document OAR 150-310.060(7) lists the contents of the completed budget document as follows:

- (a) A copy of the notice(s) of the budget committee meeting showing the dates published, or an affidavit of publication, accompanying a copy of the actual publications;
- (b) A copy of the notice of budget hearing showing the date published, or an affidavit of publication, accompanying a copy of the actual publications;
- (c) A copy of all the budget detail sheets;
- (d) A copy of the resolution statement or ordinance that adopt the budget, and make appropriations;
- (e) If the district is imposing ad valorem taxes or other taxes on property, a copy of the resolution statement or ordinance that imposes the tax;
- (f) If the district is imposing ad valorem taxes or other taxes on property, a copy of the resolution statement or ordinance that categorizes the tax for purposes of Article XI, section 11(b), of the Oregon Constitution;
- (g) If the district is imposing ad valorem taxes or other taxes on property, a copy of the Notice of Property Tax Levy form;
- (h) Sample ballots of any new ad valorem tax authority approved by the voters and being used for the first time by the district.

The budget document may include any other document the district chooses to include.

School districts

School districts must submit hard copies of their complete budget document to the Department of Education and their educational service district by July 15. Schools must also submit an electronic version of their budget to the Department of Education by August 15.

Other

When required, submit one copy of the budget document to the Tax Supervising and Conservation Commission.

Furnish a copy of the budget document to the county treasurer if the treasurer makes payments for bonds issued by the local government.

Not later than September 30 of each year, local governments that impose property taxes must provide a copy of their complete budget document to the clerk of the county where the principal office of the district is located. If the district is located in more than one county, provide a copy to the clerk of each county in which any part of the district is located [ORS 294.458(5), renumbered from 294.555(5)].