

TO: School District and ESD Business Managers and Superintendents

FROM: Kylee Burks, Financial Reporting Analyst
Oregon Department of Education
Office of Finance and Information Technology

DATE: January 20, 2023

This memo provides information on the chronological events leading to an adopted budget for the 2023-24 fiscal year. It includes:

- Key Election Dates at a Glance
- Budget and Election Calendar - Chronological Events
- Sequential Summaries
- Distribution of School District Budgets
- Suggested Items for the First Meeting of the School District Board, and
- Provisions for Publication of the Approved Budget

Resolution forms can be obtained at: <https://www.oregon.gov/DOR/forms/Pages/default.aspx>

We hope you find this useful.

If you have questions or comments about the budget calendar or other items in this memo, please feel free to contact:

Kylee Burks

Financial Reporting Analyst

School of Finance Unit | Office of Finance and Information Technology

Phone #: 971-208-0307 | Kylee.burks@ode.oregon.gov | www.oregon.gov/ode

KEY ELECTION DATES AT A GLANCE

- **Election Date** (ORS 255.345) September 20, 2022 the Third Tuesday.
- **Filling Date** (ORS 255.085) July 21, 2022. Days between, 61.
- **Election Date** (ORS 255.345) November 8, 2022 the First Tuesday after the First Monday.
- **Filling Date** (ORS 255.085) September 8, 2022 or September 22, 2022 for money measures that failed on September 20, 2022. Days between, 61 or 47.
- **Election Date** (ORS 255.345) March 14, 2023 the Second Tuesday.
- **Filling Date** (ORS 255.085) January 12, 2023. Days between, 61.
- **Election Date** (ORS 255.345) May 23, 2023 the Third Tuesday.
- **Filling Date** (ORS 255.085) March 23, 2023. Days between, 61.
- **Election Date** (ORS 255.345) September 19, 2023 the Third Tuesday.
- **Filling Date** (ORS 255.085) July 20, 2023. Days between, 61.
- **Election Date** (ORS 255.345) November 7, 2023 the First Tuesday after the First Monday.
- **Filling Date** (ORS 255.085) September 7, 2023 or September 21, 2023 for money measures that failed on September 19, 2023. Days between, 61 or 47.

Please be reminded for money measures, elections in March and September require a double majority. A double majority is NOT required for election dates in May and November. Oregon Constitution – Article XI, Section 11k (passed in 2008).

BUDGET AND ELECTION CALENDARS

Chronological Events

The following ASSUMPTIONS were made in selecting the dates in this guideline:

1. Regular monthly Board Meeting falls in the Second Tuesday.
2. Weekly Newspaper is published on Wednesday.
3. First day of school is Tuesday following Labor Day
4. First meeting of the Budget Committee is scheduled on a Tuesday for no reason except the board meets on Tuesday night.
5. Scheduling the Public Hearing on a regular board meeting date is optional.

Date - Procedure

July 12, 2022 – REGULAR BOARD MEETING. (Assumption 1) Organize the board. *ORS 255.335(5)* and elect a chairperson. *ORS 332.040* Designate the Budget Officer. *ORS 294.331* Appoint new budget committee members. *ORS 294.414* (Alternate budget procedures govern school districts in Multnomah County. These districts may seek further assistance from the Tax Supervising and Conservation Commission, Portland Building Suite 1500, 1120 SW 5th Ave, Portland, OR, 97204, PO Box 8428, Portland, OR 97207, www.tscmultco.com or telephone 503-988-3054.)

July Activities:

1. Identify confidential employees and supervisors that are excluded from the bargaining units; revise position descriptions, if needed. *ORS 243.650 (23)*
2. Other activities are listed on SUGGESTED ITEMS FOR THE FIRST MEETING OF THE SCHOOL DISTRICT BOARD. (Attachment)

July 15, 2022 – Deadline to submit complete budget document to State Superintendent of Public Instruction and ESD Superintendent. *ORS 326.310(4)*

July 15, 2022 – Deadline to certify the tax levy (ED-50) to the county assessor or to request an extension. *ORS 310.060(1)* and *ORS 310.060(7)* NOTE: Any municipal corporation requesting an extension of time as allowed in *ORS 310.060*, shall state in writing the reason for the request and whether or not a bonded debt levy will be required.

July 18, 2022 – Due date for filing Annual Cumulative Average Daily Membership (ADM) for the school year preceding June 30 with the State Superintendent of Public Instruction. *ORS 327.133(1)(a)(A)* Exception *ORS 327.133(1)(b)*

July 21, 2022 – Filing deadline for money measures for September 20, 2022 election. *ORS 255.085*

August 9, 2022 – REGULAR BOARD MEETING. (Assumption 1) Invite all appointive budget committee members to attend board meetings and keep them informed of board meetings at which budget-related matters will be discussed.

August 15, 2022 – Deadline for submission of the 2022-23 electronic budget to the OR Department of Education. *ORS 326.310(4)*

September 8, 2022 – Filing deadline for money measures for November 8, 2022 election. *ORS 255.085*

September 6, 2022 – First Day of School (Assumption 3)

September 13, 2022 – REGULAR BOARD MEETING. (Assumption 1) Develop any changes deemed advisable in the district's educational plan, and project the costs.

September Activities:

1. Approve a budget calendar to guide the administrative staff for compliance with local budget laws.
2. Plan a proposed calendar for negotiation activities with exclusive representatives.
3. Plan collective bargaining goals and strategies.

September 20, 2022 – ELECTION DAY. (Requires a double majority for passage of money measures.) *ORS 255.345*

September 22, 2022 – Filing deadline for re-submission of money measures for November 8, 2022 election if September 20, 2022 money measure failed. *ORS 255.085*

September 30, 2022 – Deadline for submission of complete budget document to County Clerk(s). *ORS 294.458(5)(a)*

October 11, 2022 – REGULAR BOARD MEETING. (Assumption 1) Disseminate the education plan for the next school year to serve as a guideline for staff and community involvement in the budget preparation process.

October 24, 2022 – Deadline to file First Period Cumulative Average Daily Membership (ADM) report - July 1, 2022 through October 1, 2022 - with the Oregon Department of Education. *ORS 326.310(4)*

November 8, 2022 – ELECTION DAY. *ORS 255.345*

November 8, 2022 – REGULAR BOARD MEETING. (Assumption 1) Review and discuss proposed budget estimates and personnel assignment changes recommended by the staff.

December 2, 2022 – Deadline to submit Annual Cumulative ADM Exit Adjustment 2021-22

December 12, 2022 – Deadline to submit December Special Education Child Count (SECC) 2022-23 *ORS 326.310(4)*

December 13, 2022 – REGULAR BOARD MEETING. (Assumption 1) Discuss progress of budget building and collective bargaining.

January 3, 2023 – Prior to submitting the 2021-22 electronic actual revenues and actual expenditures, update the Operational Unit Survey 2021-22. *ORS 326.310(4)*

January 3, 2023 – Deadline for 2021-22 electronic actual revenues and actual expenditures to the OR Department of Education. *ORS 326.310(4)*

January 3, 2023 – Last day to file the 2021-22 audited financial statements with the OR Department of Education. A Schedule of Revenues & Expenditures, Schedule of Federal Awards and Supplemental Form 581-3211C are required to be included in the audit document. Failure to file precludes the district from receiving further payments from the State School Fund until such reports are filed. *ORS 327.137(1)* Exception *ORS 327.137(2)*

January 6, 2023 – Deadline for 2021-22 electronic ESD Direct Support. *ORS 326.310(4)*

January 9, 2023 – Deadline to file Second Period Cumulative Average Daily Membership (ADM) report - July 1, 2021 through December 31, 2021 - with the State Superintendent of Public Instruction. *ORS 327.133(1)(a)(B)* and *OAR 581-023-0006* Exception *ORS 327.133(1)(b)*

January 10, 2023 – REGULAR BOARD MEETING. (Assumption 1)

January 12, 2023 – Filing deadline for money measures for March 14, 2023 election. *ORS 255.085*

January 13, 2023 – Deadline to submit Estimate of Membership and Revenues 2022-23

January 15, 2023 – Last day "to report to the community the district's status in relation to the state standards." *OAR 581-022-1610(3)*

February 8, 2023 – Publish First NOTICE OF BUDGET COMMITTEE MEETING.

If publishing in a newspaper, notice is to be published not fewer than two times. Notice is to be published not more than 30 days prior to the first meeting and final publication not less than five days prior to the first meeting or *alternatively, you may publish once in a newspaper, 5 to 30 days before the meeting, and also post notice of the meeting on your Internet website for at least the 10 days before the meeting. *ORS 294.426(5)(a)* If you choose to post one of the notices on your website, the newspaper notice must give the website address where the notice is also posted. *ORS 294.426(5)(b)* If publishing by U.S. Mail or hand delivery, only one notice is required not later than 10 days before the meeting. *ORS 294.426(5)(c)*

(Sample A – use if public comment will be taken at this meeting)

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the (District Name), (County), State of Oregon, to discuss the budget for the fiscal year July 1, 20____ to June 30, 20____, will be held at (Location), (Address). The meeting will take place on (Date) at (Time).

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 (Date) at (Location), between the hours of (Time) and (Time).

February 14, 2023 – REGULAR BOARD MEETING. (Assumption 1) Personnel files should be reviewed by the superintendent and the board in preparation of personnel recommendations in March.

February 15, 2023 – Deadline for Facility Grant application for fiscal year 2022-23 to be received by the OR Department of Education. *OR 581-023-0230(5)*

March 1, 2023 – Publish notice of Budget Committee meeting a second time.
ORS 294.426(5)(a)

March 7, 2023 – FIRST MEETING OF THE BUDGET COMMITTEE. A budget committee must have a quorum, or majority of the total membership of the committee, present in order to hold a meeting. *OR 150-294.0450* Elect presiding officer. *ORS 294.414(9)* Budget committee may choose to elect an alternate presiding officer. Present the budget message by the executive officer and the budget document by the budget officer. The budget document is filed in the district office as a public record, and a copy of the document or part thereof is made available to any person requesting it. Receive questions and comments from citizens. Announce time and place of the next meeting. Additional meetings not published in the original Budget Committee notice must be advertised as a notice of meeting of government body. *ORS 294.426* All meetings shall be open to the public. *ORS 294.428(2)* The committee may demand and receive any information it requests and compel the attendance of any employee at its meetings. *ORS 294.428(3)* A majority of the members of the budget committee is required to pass any motion. *ORS 174.130*

March 14, 2023 – REGULAR BOARD MEETING. (Assumption 1) Action to renew or non-renew probationary teachers. Review teacher contracts for possible vacancies.

March 14, 2023 – ELECTION DAY. (Requires a double majority for passage of money measures.)
ORS 255.345

March 15, 2023 – Deadline for written notice to be received by all probationary and other nonpermanent certificated personnel for contract renewal or nonrenewal. *ORS 342.513*

March 15, 2023 – Deadline to notify contract teachers of extension or nonextension of their contract. *ORS 342.895*

March 23, 2023 – Filing deadline for money measures for May 23, 2023 election.
In odd-numbered years, *filing deadline* for board member elections. *ORS 255.085 and 255.335*

March 24, 2023 – Deadline to submit electronic High Cost Disability (HCD) 2021-22. *OAR 581-023-0104(5)*

March 31, 2023 – Target date for approval of budget by budget committee.

April 11, 2023 – REGULAR BOARD MEETING. (Assumption 1)

April 12, 2023 – Publication of the NOTICE OF BUDGET HEARING and a summary of the approved budget (ED 1), not more than 30 days nor less than 5 days prior to the hearing. *ORS 294.448*

May 9, 2023 – REGULAR BOARD MEETING. (Assumption 1) PUBLIC HEARING ON THE BUDGET, as approved by the budget committee. *ORS 294.453*

May 23, 2023 – ELECTION DAY. Election of school board members in odd-numbered years. *ORS 255.335(1)*

May 31, 2023 – Deadline to notify classified personnel of reasonable assurance of continued employment during the subsequent academic year. *ORS 332.554*

June 2, 2023 – Deadline to file Third Period Cumulative Average Daily Membership (ADM) report - July 1, 2022 through May 1, 2023 with the OR Department of Education. *ORS 326.310(4)*

June 13, 2023 – REGULAR BOARD MEETING. (Assumption 1) Final adoption of budget, resolutions and appropriations by the board of directors (On or prior to June 30). *ORS 294.408 and 294.456*

July 11, 2023 - REGULAR BOARD MEETING. (Assumption 1) Organize the board. *ORS 255.335(5)* and elect a chairperson. *ORS 332.040* Designate the Budget Officer. *ORS 294.331* Appoint new budget committee members. *ORS 294.414* (Alternate budget procedures govern school districts in Multnomah County. These districts may seek further assistance from the Tax Supervising and Conservation Commission, Portland Building Suite 1500, 1120 SW 5th Ave, Portland, OR, 97204. Mailing address: PO Box 8428, Portland, OR 97207, www.tscmultco.com or telephone 503-988-3054.)

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1. Identify confidential employees and supervisors that are excluded from the bargaining units; revise position descriptions, if needed. *ORS 243.650 (23)*
2. Other activities are listed on SUGGESTED ITEMS FOR THE FIRST MEETING OF THE SCHOOL DISTRICT BOARD. (Attachment)

July 15, 2023 – Deadline to submit complete budget document to State Superintendent of Public Instruction and ESD Superintendent. *ORS 326.310(4)*

July 15, 2023 – Deadline to certify the tax levy (ED-50) to the county assessor or to request an extension. *ORS 310.060(1)* and *ORS 310.060(7)* NOTE: Any municipal corporation requesting an extension of time as allowed in *ORS 310.060*, shall state in writing the reason for the request and whether or not a bonded debt levy will be required.

July 17, 2023 – Due date for filing Annual Cumulative Average Daily Membership (ADM) for the school year preceding June 30 with the State Superintendent of Public Instruction. *ORS 327.133(1)(a)(A)* Exception *ORS 327.133(1)(b)*

July 20, 2023 – Filing deadline for money measures for September 19, 2023 election. *ORS 255.085*

August 8, 2023 – REGULAR BOARD MEETING. (Assumption 1) Invite all appointive budget committee members to attend board meetings and keep them informed of board meetings at which budget-related matters will be discussed.

August 15, 2023 - Deadline for 2023-24 electronic budget submission due to the OR Department of Education. *ORS 326.310(4)*

September 5, 2023 – First Day of School (Assumption 3)

September 7, 2023 – Filing deadline for money measures for November 7, 2023 election. *ORS 255.085*

September 12, 2023 – REGULAR BOARD MEETING. (Assumption 1) Develop any changes deemed advisable in the district's educational plan, and project the costs.

September Activities:

1. Approve a budget calendar to guide the administrative staff for compliance with local budget laws.
2. Plan a proposed calendar for negotiation activities with exclusive representatives.
3. Plan collective bargaining goals and strategies.

September 19, 2023 – ELECTION DAY. (Requires a double majority for passage of money measures.) *ORS 255.345*

September 21, 2023 – Filing deadline for re-submission of money measures for November 7, 2023 election if September 19, 2023 money measure failed. *ORS 255.085*

September 30, 2023 - Deadline for submission of budget document to County Clerk. *ORS 294.458(5)(a)*

October 10, 2023 – REGULAR SCHOOL BOARD MEETING. (Assumption 1) Disseminate the education plan for the next school year to serve as a guideline for staff and community involvement in the budget preparation process.

October 23, 2023 - Deadline to file First Period Cumulative Average Daily Membership (ADM) report - July 1, 2023 through October 1, 2023 - with the OR Department of Education. *ORS 326.310(4)*

November 7, 2023 – ELECTION DAY. *ORS 255.345*

SEQUENTIAL SUMMARIES

NOTE 1: As set forth in the budget calendar, the sequence of significant events related to the budgeting process is:

- (1) Designation of the budget officer by the School Board
- (2) Adoption of a budget calendar by the School Board
- (3) Preparation of the proposed budget
- (4) Notice of first Budget Committee meeting
- (5) Second notice of Budget Committee meeting if publication in a newspaper (Or you may publish once in a newspaper 5 to 30 days before the meeting, and also post notice of the meeting on your Internet website for at least 10 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 also posted.)
- (6) Review and approval of the budget by Budget Committee
- (7) First notice of Budget Hearing and Financial Summary
- (8) Budget hearing
- (9) Budget adoption, appropriation, and tax imposition and categorization

NOTE 2: The sequence of significant events related to an election for a local option tax levy or a levy for bonded debt:

- (1) School Board passes resolution determining the amount
- (2) Notification to county election officer
- (3) Published notice of election (county clerk)
- (4) Published ballot facsimile (county clerk)
- (5) Proposed taxes included in approved budget
- (6) Election
- (7) Affidavit from county election officer
- (8) The district election authority declares results of election
- (9) Certification of the levy to county assessor

DISTRIBUTION OF SCHOOL DISTRICT BUDGETS

TWO copies of the following documents are filed with the county assessor by **July 15** (*ORS 294.458 and 328.542*):

- Notice of Property Tax and Certification of Intent, Form ED-50, which contains a statement confirming the tax was approved by the budget committee.
- Resolutions adopting the budget; making appropriations; itemizing and categorizing the taxes; and to certify the taxes. *ORS 294.456*
- Sample ballots for successful bond or local option elections.

NOTE: Upon receipt the county assessor will mail one copy of the above materials to the Department of Revenue. *ORS 294.458(1)*

ONE copy of the adopted budget document and Notice of Property Tax Levy by **July 15** to:

- County treasurer (if bonded indebtedness exists) *ORS 328.265*
- ESD superintendent
- State Superintendent of Public Instruction *ORS 326.310(4)*

ONE copy of the adopted budget document and Notice of Property Tax Levy by **September 30** to:

- County Clerk *ORS 294.458(5)(a)*

SUGGESTED ITEMS FOR THE FIRST MEETING OF THE SCHOOL DISTRICT BOARD

(Name of School District)

(Date - Time - Place)

1. Minutes of last meeting.
2. District school board organization and annual procedural business:
 - a. Each district board shall hold a regular organizational meeting following July 1 and not later than the last day of July. *ORS 332.040 and 255.335(5)*
 - b. Introduce and welcome newly elected directors. Swear in any unsworn directors and/or local school committee members. Directors must qualify by taking an oath of office before assuming the duties of office. *ORS 332.005(2)*

Oath of Office:

"I, _____, being duly sworn, will support the Constitutions and the laws of the United States and the State of Oregon, and will discharge the duties of the school district to the best of my ability."

- c. Elect board chairperson and vice chairperson. *ORS 332.040*
- d. Determine amounts of the fidelity bonds for persons who shall be bonded. *ORS 332.525*
- e. Designate the following:
 - 1) Chief administrative officer of the district as district school clerk.
A district superintendent is clerk by Oregon law. *ORS 332.515*
 - 2) Business manager and/or deputy clerk. *ORS 332.515*
 - 3) Custodian of funds and authorize the facsimile signature of the custodian of funds, if one is to be used. *ORS 328.441 and ORS 328.445*
 - 4) A borrowing limit for the custodian of funds.
 - 5) A budget officer. *ORS 294.331* The budget officer shall prepare or supervise the preparation of the budget document under the direction of the executive officer.
 - 6) Official auditors for the school year. *ORS 327.137 and 328.465* A mid-year review may prove very helpful.

- 7) Regular monthly board meeting day or days, time and place.
 - 8) Depository(ies) for school funds. *ORS 294.805 to 294.895 and 328.441*
 - 9) Legal counsel.
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- f. Appoint new budget committee members to fill vacancies and set their terms of office.
 - g. Review and bring up to date board policies that concern responsibility for the budget.
 - h. Discuss a suggested budget calendar. *ORS 294.305 to 294.565*
- 3. Old business:
 - a. Reminder: By this time, resolutions should have been enacted adopting the budget, declaring the tax levy, and making the appropriations.
 - b. Results of bid openings and recommendations.
 - c. Review status of insurance agents of record.
 - 4. Monthly financial report.
 - 5. New business:
 - a. Appoint members of standing committees.
 - b. Approve personnel changes.
 - c. Approve necessary bills (contracts) for payment per board policy.
 - 6. Review of district board policies for the benefit of new members.
 - 7. Other.
 - 8. Next meeting.
 - 9. Adjournment.

NOTE: Somewhere in the agenda, provision should be made for input from the audience.

PROVISIONS FOR PUBLICATION OF THE APPROVED BUDGET

The budget summary is published at least once before the first budget hearing by one of the following methods (*ORS 294.311(35)*):

1. Publication in one or more newspapers of general circulation within the boundaries of the district.
2. Mailing through the U.S. Postal Service by first class mail to each street address, post office box and rural route number within the district.
3. Hand delivery to each street address within the district.

Published along with the summary is a notice of the date, time and place of the budget hearing (Form ED-1). The summary and notice are published not fewer than 5 days and not more than 30 days prior to the hearing. *ORS 294.448*

School districts with total estimated fiscal year expenditures of less than \$100,000 may post the budget summary and hearing notice if there is no newspaper published within the boundaries of the district. Posting must be done in three conspicuous places within the district for at least 20 days prior to the budget hearing. *ORS 294.448*