



2024-25 Budget Review Season Reminders

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Agenda:

- 2024-25 Budget Review Season Timeline
- Budget Review Statutes, Rules, and Requirements
- Budget Document Items Checklist
- Best Practices
- Findings from the 2023-24 Budget Review Season
- Questions? ODE.FiscalTransparency@ode.oregon.gov

2024-25 Budget Review Season Timeline:

Last day to submit
2024-25 Budget
Document to
ODE.SchoolFinance@
ode.oregon.gov

Jul. 15th, 2024

Ideally, 2024-25 Budget
Review/Reconciliation
with ODE should be
completed by the end of
this timeframe.

Aug. 15th-Sep. 31st, 2024

Jun. 1st - 30th, 2024

Budget Season in full-
effect and **last day** by
law to adopt the
2024-25 Budget at
your District or ESD is
June 30th.

Aug. 15th, 2024

Last day to upload
2024-25 budget
revenue and
expenditure data to
ODE's Consolidated
Collections.

Dec. 31st, 2024

Last day for edits in
the 2024-25 Budget
Revenue and
Expenditure Data
Collections.

Budget Review Statutes, Rules, and Requirements:

- See Department of Revenue site -- [Local Budget Law Manual](#) which includes:
 - Oregon Administrative Rules (OAR)
 - Oregon Revised Statutes (ORS)
 - Budget Review Season Resources
 - Budget Review Season Sample Documents

Budget Document Items Checklist:

- [Budget Message](#)
- [Budget Committee Members Page](#)
- [Budget Calendar](#)
- [Affidavits of Publication and Notices of Budget Meetings](#)
- [Form ED-50: Notice of Property Tax Levy](#)
- [Form ED-1: Notice of Budget Hearing](#)
- [Budget Revenue and Expenditure Details by Fund](#)
- [Resolution \(Adopting Budget, Making Appropriations, & Imposing Taxes\)](#)



Best Practices:

- Submitting budget documents by the **July 15th**, due date
- Uploading budget revenue and expenditure data before the **August 15th** due date
- Reaching out to ODE when your district/ESD anticipates **not** meeting the **July 15th or August 15th** due date
- If you are struggling to resolve errors in ODE's Consolidated Collections, please reach out to ODE.FiscalTransparency@ode.oregon.gov
- For new Business Managers: create an [OASBO](#) membership, email the [OASBO Listserv](#) with questions, and register for the [School Finance Academy](#).

Best Practices: Continued...

- Submitting a complete budget document report with:
 - 1) **Budget Message**
 - 2) **Budget Committee Members Page**
 - 3) **Budget Calendar**
 - 4) **Affidavits of Publication and Notices of Budget Hearings**
 - 5) **Form ED-1: Notice of Budget Hearing**
 - 6) **Form ED-50: Notice of Property Tax Levy**
 - 7) **Budget Revenue and Expenditure Detail Sheets by Fund**
 - 8) **Resolution with signatures (Adopting Budget, Making Appropriations, & Imposing Taxes)**

Most Frequent Data Errors:

- Decimal Issue (not checking for [explicit decimal](#))
- Budget Revenue and Expenditure Data Errors
- Not resolving **all validation errors** flagged after uploading CSV data file in ODE's Consolidated Collections
- Not **verifying the submission** after edits are made in budget data collections
- Special Revenue Fund Roll Up Errors
- Duplicate Record Errors
- Resolution Errors



How to Resolve Data Errors



How to Resolve Decimal Issues:

- Check the [explicit decimal](#) when uploading CSV data files (example: \$10.00 would be entered as 10 in the data file because it implies there is .00 at the end)
- ODE's Consolidated Collection site only recognizes 2 places passed the decimal point (i.e., \$1.50 entered as 1.5 in csv data file)
- ODE's Consolidated Collection site does not pull data with **dollar signs, commas, or totals that surpass 13 units** (example: \$9B would be the highest amount allowed)



How to Resolve Decimal Issues: Continued...

Fix	Error Value	Column Name	Delete
✓	1280000000000	Amt	✗
✓	000018000.989	Amt	✗

Page size: All

2 items in 1 pages

Budget Expenditure and Revenue CSV File Formats:

Budget Revenue CSV Data File:

FundCd	SrcCd	Amt
100	1110	138600.00
100	1190	2500.00
100	1500	22000.00
100	1910	1300.00
100	1990	6000.00
100	2199	400.00
100	3101	456789.00
100	3103	1800.00
100	4801	6700.00
100	5400	654321.00
200	3299	32700.00
200	4500	678000.00
200	5400	25678.00

Budget Expenditure CSV Data File:

FundCd	FuncCd	ObjCd	Amt
100	1111	111	109756.00
100	1111	121	4500.00
100	1111	210	44567.00
100	1111	220	23456.00
100	1111	230	1545.00
100	1111	240	34566.00
100	1111	410	6700.00
100	1111	420	12345.00
100	1111	460	6000.00
100	1111	470	11000.00
100	1113	410	2345.00
100	1121	420	4789.00
100	1122	340	9000.00

Budget Expenditure and Revenue CSV File Formats: Continued...

File Upload

The file contains data in unnamed columns.

File Info: The file cannot be processed. Please fix the errors and resubmit the file.
File has been moved to error folder

File Name: 2024-25 Budget Revenue TEST.csv

Content Type: text/csv

Content Length: 301

File Upload

First column in file is incorrect. Expecting [FundCd] found [FunCd]. Cannot continue.

File Info: The file cannot be processed. Please fix the errors and resubmit the file.
File has been moved to error folder

File Name: 2024-25 Budget Expenditure TEST.csv

Content Type: text/csv

Content Length: 2435

How To Resolve Budget Revenue and Expenditure Data Errors: Part 1

Navigation menu showing 'Institution Collections' selected. The 'Submission / Maintenance' dropdown menu is open, with a green star highlighting the 'Submission / Maintenance' option.

Navigation menu showing 'Submission / Maintenance' selected. Below the menu is a table with the following data:

Edit	Fund Cd	Fund Name	Func Cd	Function Name	Obj Cd	Object Name	Amount	Delete
✓	100	General Fund	1111	Elementary, K-5 or K-6	121	Substitutes - Licensed	1500.00	✗

NOTE: This is the same process for 24-25 Budget Revenues

How To Resolve Budget Revenue and Expenditure Data Errors: Part 2

This screenshot shows the top navigation bar of the ARUA system. The 'Institution Collections' tab is active. A dropdown menu is open, showing options: 'Budget Expenditures 24-25', 'Budget Revenues 24-25', 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. A green star is placed over the 'Production Download' option. Below the menu, a 'School Year' dropdown is set to '2023-2024'. At the bottom, a table header shows 'Due Date' and 'Collection Name'.

This screenshot shows the 'Production Download' form. The navigation bar is the same as in the previous image. The 'Production Download' button is highlighted. The form contains the following text: 'Select the type of file to download:'. Below this are two radio button options:
 CSV = A **Comma Separated Values File** or your basic spreadsheet.
 XML = An **Extensible Markup Language File** for advanced users.
At the bottom of the form are two buttons: 'Submit' and 'Reset'.

NOTE: This is the same process for 24-25 Budget Revenues

How To Resolve Budget Revenue and Expenditure Data Errors: Part 3

The screenshot displays a web application interface with a navigation bar at the top containing 'Student Collections', 'Institution Collections', 'Staff Collections', 'ARUA', 'Reports', and 'Help'. Below the navigation bar, there are buttons for 'Status Tracking' and 'Re'. A dropdown menu is open under 'Institution Collections', showing 'Budget Expenditures 24-25' and 'Budget Revenues 24-25'. Below this, there is a 'School Year' dropdown set to '2023-2024'. A table with columns 'Due Date' and 'Collection Name' is visible. A secondary dropdown menu is open, showing 'Submission / Maintenance', 'File Upload', 'Error Management' (highlighted), and 'Production Download'. A further dropdown menu is open under 'Error Management', showing 'Review Queue', 'Review Email', 'Review Errors' (highlighted with a green star), 'House Keeping', and 'Download Errors'.

	Due Date	Collection Name		
▶	08/15/2023	Budget Expenditures 23-24	2608	
▶	08/15/2023	Budget Revenues 23-24	2609	
▶	01/02/2024	Actual Expenditures 22-23	2639	

NOTE: This is the same process for 24-25 Budget Revenues

How To Resolve Budget Revenue and Expenditure Data Errors: Part 4

The screenshot shows the application's navigation menu. The 'Error Management' dropdown is open, showing options: 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping', and 'Download Errors'. The 'Download Errors' option is highlighted with a green star. The background shows a table with columns 'Due Date' and 'Collection Name'.

Due Date	Collection Name	
08/15/2023	Budget Expenditures 23-24	2608
08/15/2023	Budget Revenues 23-24	2609
01/02/2024	Actual Expenditures 22-23	2639

NOTE: This is the same process for 24-25 Budget Revenues

The 'Download Errors' dialog box is shown. It contains the following text and options:

Select the type of file to download:

- CSV = A Comma Separated Values File or your basic spreadsheet.
- XML = An Extensible Markup Language File for advanced users.

Buttons: Submit, Reset

How To Resolve Budget Revenue and Expenditure Data Errors: Part 5

The screenshot shows the application's navigation menu with 'Error Management' selected. Below the menu is a table with the following data:

Due Date	Collection Name		
08/15/2023	Budget Expenditures 23-24	2608	
08/15/2023	Budget Revenues 23-24	2609	
01/02/2024	Actual Expenditures 22-23	2639	

NOTE: This is the same process for 24-25 Budget Revenues

The screenshot shows the 'House Keeping' interface with a table of files. The table has the following data:

File Name	Date Received	File Status	
2024-25_Budget_Expenditure_TEST_2024052310215096.csv	5/23/2024 10:21:51 AM	Errors Exist	✘
2024-25_Budget_Expenditure_TEST_2024052310424898.csv	5/23/2024 10:42:49 AM	Errors Exist	✘

At the bottom of the interface, there are navigation controls including a page number '1', a page size dropdown set to '10', and a status indicator '2 items in 1 pages'.

Most Common Validation Errors:

- Invalid fund code, function code, object code, source code, or amount
- Duplicate records
- Unnamed column errors
- More than 2 places past the decimal point
- Function Code, object code, or source code combinations are invalid

How To Resolve Validation Errors:

The screenshot shows a web application interface with a navigation menu at the top: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, Help. Below the menu, there are tabs for 'Status Tracking' and 'Reports'. The main content area is titled 'Consolidated Collection Status Tracking' and includes a 'School Year' dropdown set to '2023-2024'. A table below shows collection data:

Due Date	Collection Name	Collection ID	Name	Verify Date	Verified Posted Records	Verified Error/Warning Records
08/15/2023	Budget Expenditures 23-24	2608				
08/15/2023	Budget Revenues 23-24	2609				

Below this, there is another navigation menu with tabs: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, Help. Underneath, there are sub-tabs: Status Tracking, Reports, Budget Expenditures 24-25, Submission / Maintenance, File Upload, Error Management, Production Download. Further down, there are more sub-tabs: Review Queue, Review Email, Review Errors, House Keeping, Download Errors. The 'Review Errors' section is highlighted with a green star. It contains a table with the following data:

Error Count	Error Type	Error Description
2	Duplicate submitted for identifying columns	Duplicate record submitted according to columns that define uniqueness for this collection.
4	Function Code is Not Valid	Function Code is Not Listed as an Active Acceptable Value for this Collection
4	Fund Code is Not Valid	Fund Code is Not Listed as an Active Acceptable Value for this Collection.
2	Invalid Amount	Amount must be greater than zero.
2	Invalid Decimal	Decimal value exceeds permitted length for this field. Please round to the appropriate precision.
4	Object Code is Not Valid	Object Code is not listed as an active acceptable value.
2	Value Outside of Valid Range	Value provided is outside of the valid range for this data element
2	Value provided has inappropriate characters	The characters entered for this field (like a comma or a double quote) are not appropriate

At the bottom of the 'Review Errors' section, there are navigation controls (back, forward, page 1) and a 'Page size' dropdown set to 'All'. The text '8 items in 1 pages' is displayed at the bottom right of the table area.

NOTE: This is the same process for 24-25 Budget Revenues

How To Resolve Verify Submission Errors:

Student Collections | Institution Collections | Staff Collections | ARUA | Reports | Help

Status Tracking | Reports

Consolidated Collection Status Tracking

School Year : 2024-2025 ▾

	Due Date	Collection Name	Collection ID	Name	Verify Date	Verified Posted Records	Verified Error/Warning Records
▼	06/01/2024	Budget Expenditures 24-25	2642				
 <input type="button" value="Verify Submission"/> <input type="button" value="Remove Verification"/> 							
Count of Records Posted		Date of Last Posted Record Update		Count of Errors and/or Warnings		Date of Last Error/Warning Update	
0				0			

NOTE: This is the same process for 24-25 Budget Revenues

How to Resolve Special Revenue Fund Rollup Errors and Duplicate Errors:

CSV Data File Corrected:

FundCd	FuncCd	ObjCd	Amt
200	1111	111	15497
200	1111	210	4500
200	1111	220	1200
200	1111	230	188
200	1111	240	4678
200	1111	310	2500
200	1111	340	2222
200	1111	410	12000
200	1140	112	2478
200	1140	122	678
200	1140	210	999
200	1140	220	588
200	1140	230	89
200	1140	240	1955
200	1140	410	678
200	1250	111	2367
200	1250	210	980
200	1250	220	333
200	1250	230	23
200	1250	240	721

CSV Data File with Duplicates:

FundCd	FuncCd	ObjCd	Amt
200	1111	111	10000
200	1111	111	5947
200	1111	210	4500
200	1111	220	1200
200	1111	230	188
200	1111	240	4678
200	1111	310	2500
200	1111	340	2222
200	1111	410	12000
200	1140	112	2000
200	1140	112	478
200	1140	122	678
200	1140	210	999
200	1140	220	588
200	1140	230	89
200	1140	240	1955
200	1140	410	678
200	1250	111	2000
200	1250	111	367
200	1250	210	980
200	1250	220	333
200	1250	230	23
200	1250	240	721

Duplicates

Duplicates

Duplicates

NOTE: This is the same process for 24-25 Budget Revenues

How To Resolve Duplicate Errors:

Budget Expenditure Duplicate Validation Error:

Review Errors			
Error Count	Error Type	Error Description	
2	Duplicate submitted for identifying columns	Duplicate record submitted according to columns that define uniqueness for this collection.	
Fix	Error Value	Column Name	Delete
✓	Fund:400, Func:4150, Obj:530	Dup rcd for Fund, Func and Obj	✗
✓	Fund:400, Func:4150, Obj:530	Dup rcd for Fund, Func and Obj	✗

Navigation: [Home] [Previous] [1] [Next] [End] Page size: All [v] 2 items in 1 pages

Budget Revenue Duplicate Validation Error:

2	Duplicate submitted for identifying columns	Duplicate record submitted according to columns that define uniqueness for this collection.	
Fix	Error Value	Column Name	Delete
✓	400, 5400	FundCd, SrcCd	✗
✓	400, 5400	FundCd, SrcCd	✗

Navigation: [Home] [Previous] [1] [Next] [End] Page size: All [v] 2 items in 1 pages

To Resolve Resolution Errors:

- Resolution document needs to be signed by School Board Chair, School Finance Director, Superintendent, and/or any other Budget Committee Member or Designee
- Check that the Adopting Budget message has the correct adoption date and appropriate District or ESD Name
- Ensure that the Making Appropriations & Imposing Taxes sections are filled out completely with accurate values
- Roll up all Special Revenue Fund appropriation amounts to one Special Revenue Fund, instead of separating out each Special Revenue Fund



To Resolve Resolution Errors: Continued...

- Each Fund Appropriation must be listed by major function code category as identified below:
 - 1XXX Instruction
 - 2XXX Support Services
 - 3XXX Enterprise & Community Services
 - 4XXX Facilities Acquisition & Construction
 - 5100 Debt Service
 - 5200 Transfers
 - 5300 Apportionments
 - 5400 PERS UAL Payments
 - 6XXX Contingencies





Questions

Please feel free to direct any questions to:
ODE.FiscalTransparency@ode.oregon.gov





Thank You

We could not make a difference to students without you!

