2024-25 Budget Review Season Reminders

By: Kylee Burks – ODE Fiscal Transparency Analyst

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.

3

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…

▼	2	Invalid Decimal	Decimal value exceeds permitted length for this field. Please round to the appropriate precision.	

Fix		Error Value	Column Name	Delete
✔	✖	1280000000000	Amt	✖
✔	✖	000018000.989	Amt	✖

⏮ ◀ 1 ▶ ⏭ 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

File Info: The file contains data in unnamed columns.
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

Done

File Upload

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

Done

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

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

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

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

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

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

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

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

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

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

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:

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

How To Resolve Verify Submission Errors:

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 (→ 15497)

Duplicates (→ 2478)

Duplicates (→ 2367)

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	✖

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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	✖

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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

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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!