



# 2024-25 Budget Review Season Reminders

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# Agenda:

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- 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? ([kylee.burks@ode.oregon.gov](mailto:kylee.burks@ode.oregon.gov) or [ODE.SchoolFinance@ode.oregon.gov](mailto:ODE.SchoolFinance@ode.oregon.gov))

# 2024-25 Budget Review Season Timeline:

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

Jul. 15<sup>th</sup>, 2024

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

Aug. 15<sup>th</sup>-Sep. 31<sup>st</sup>, 2024

Jun. 1<sup>st</sup> - 30<sup>th</sup>, 2024

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

Aug. 15<sup>th</sup>, 2024

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

Dec. 31<sup>st</sup>, 2024

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

# Budget Review Statutes, Rules, and Requirements:

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- 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:

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- Submitting budget documents by the **July 15<sup>th</sup>**, due date
- Uploading budget revenue and expenditure data before the **August 15<sup>th</sup>** due date
- Reaching out to ODE when your district/ESD anticipates **not** meeting the **July 15<sup>th</sup> or August 15<sup>th</sup>** due date
- If you are struggling to resolve errors in ODE's Consolidated Collections, please reach out to [ODE.SchoolFinance@ode.oregon.gov](mailto:ODE.SchoolFinance@ode.oregon.gov) or [kylee.burks@ode.oregon.gov](mailto:kylee.burks@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...

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- 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

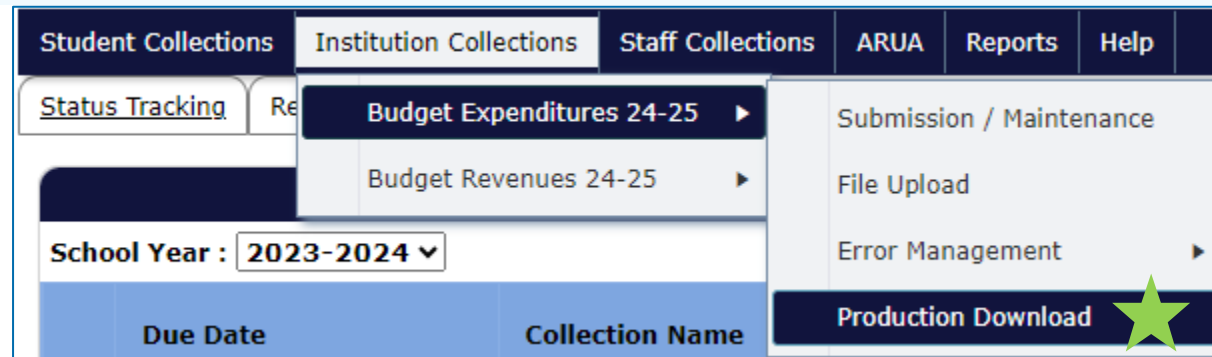
The screenshot shows a navigation menu with the following items: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, and Help. Under 'Institution Collections', there are sub-items: Status Tracking, Budget Expenditures 24-25, and Budget Revenues 24-25. A dropdown menu is open for 'Budget Expenditures 24-25', showing 'Submission / Maintenance' (highlighted with a green star), 'File Upload', 'Error Management', and 'Production Download'. Below the menu, there is a 'School Year' dropdown set to '2023-2024' and a table header with 'Due Date' and 'Collection Name'.

The screenshot shows a table with the following columns: Edit, Fund Cd, Fund Name, Func Cd, Function Name, Obj Cd, Object Name, Amount, and Delete. The first row contains the following data: Edit (with a green checkmark and a green star), Fund Cd (100), Fund Name (General Fund), Func Cd (1111), Function Name (Elementary, K-5 or K-6), Obj Cd (121), Object Name (Substitutes - Licensed), Amount (1500.00), and Delete (with a red X and a green star).


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'. The 'Production Download' option is highlighted with a green star. Below the menu, a 'School Year' dropdown is set to '2023-2024'. A table header is partially visible with columns '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 now a link in the main menu. The form has a dark header with the text 'Production Download'. Below the header, it says 'Select the type of file to download:'. There 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 and a data table. The navigation bar includes tabs for '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 options for 'Budget Expenditures 24-25', 'Budget Revenues 24-25', 'Error Management', and 'Production Download'. The 'Error Management' menu is further expanded, showing options for 'Review Queue', 'Review Email', 'Review Errors' (highlighted with a green star), 'House Keeping', and 'Download Errors'. Below the navigation and menus, there is a 'School Year' dropdown set to '2023-2024'. A table with columns 'Due Date' and 'Collection Name' is visible, showing data for 'Budget Expenditures 23-24', 'Budget Revenues 23-24', and 'Actual Expenditures 22-23'.

	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, and the 'Download Errors' option is highlighted with a green star. Other options in the dropdown include 'Review Queue', 'Review Email', and 'Review Errors'. The 'Status Tracking' dropdown is also visible, with 'Download Errors' highlighted by a green star.

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 'Download Errors' dialog box. The 'CSV' option is selected, and the 'Download Errors' button is highlighted in green. The dialog box contains the following text:

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 main menu with 'Institution Collections' selected. A dropdown menu is open, showing options like 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. The 'Error Management' dropdown is also open, showing 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping' (highlighted with a green star), and 'Download Errors'. Below the menu is a table with columns 'Due Date' and 'Collection Name'.

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

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

The screenshot shows the 'House Keeping' interface. It features a navigation bar with 'Status Tracking' and 'Reports'. Below this are buttons for 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. A second row of buttons includes 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping' (underlined), and 'Download Errors'. The main content area is a table titled 'House Keeping' with columns 'File Name', 'Date Received', and 'File Status'.

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, there are navigation controls (back, forward, page 1) and a 'Page size: 10' dropdown. The footer indicates '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 containing 'Student Collections', 'Institution Collections', 'Staff Collections', 'ARUA', 'Reports', and '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 this header lists 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 table is another navigation menu with 'Student Collections', 'Institution Collections', 'Staff Collections', 'ARUA', 'Reports', and 'Help'. Underneath are tabs for 'Status Tracking' and 'Reports', followed by a dropdown for 'Budget Expenditures 24-25'. A row of buttons includes 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. A second row of buttons includes 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping', and 'Download Errors'. The 'Review Errors' button is highlighted in green. Below this is a section titled 'Review Errors' with a table of error details:

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 including a page number '1', a 'Page size' dropdown set to 'All', and a status indicator '8 items in 1 pages'. Green stars are placed on the 'Status Tracking' tab, the 'Review Errors' button, and the 'Verified Error/Warning Records' column header in the first table.

**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	✗
Page size: All			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	✗
Page size: All			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

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Please feel free to direct any questions to: [kylee.burks@ode.oregon.gov](mailto:kylee.burks@ode.oregon.gov) or [ODE.SchoolFinance@ode.oregon.gov](mailto:ODE.SchoolFinance@ode.oregon.gov)





# Thank You

We could not make a difference to students without you!

