

BURLINGTON WATER DISTRICT

Manager: Hiland Water - P.O. Box 699 Newberg, OR 97132 Phone: 503-554-8333; 1-855-554-8333 (TF)

Internet: BWD Website <https://burlingtonwater.specialdistrict.org/>

BUDGET CYCLE

December 2024 – June 2025

For FY July 1, 2025-June 30, 2026

- Dec. 6th Retrieve a copy of the Tax Supervising and Conservation Commission (TSCC) preliminary Budget Checklist. If not provided, can be found on the TSCC website (<http://www.tscmultco.com/>) or obtained by emailing a member of TSCC staff. Also request property tax estimate from TSCC.
- Feb 5th Appoint Budget Officer (ORS 294.331)
- Feb 5th Prepare Budget Calendar (submit *draft* budget calendar to TSCC in December or early January to avoid need for an extension/exception). Schedule must include three Budget Committee meetings followed by a Budget Adoption Hearing, with timing that meets all filing deadlines.
- Feb 6th Send TSCC *draft* copy of Budget Calendar; revise and finalize Budget Calendar based on feedback from TSCC prior to next Board meeting
- Feb 19th Approve revised Budget Calendar at Board meeting; send *final* copy of Budget Calendar to TSCC
- Feb. Prepare budget (Budget Officer, Bookkeeper)
- Feb 7th Send mailer to all customers inviting them to be on the Budget Committee and notifying them of budget meeting dates.
“Mail Notice of Budget Committee Meetings to all customers **AND** publish on BWD website **no fewer than 10 days before** the first Budget Committee meeting (Feb 19) (ORS 294.426(5)(c)) Mandated form language available at: https://www.oregon.gov/dor/forms/FormsPubs/notice-budget-committee-municipal_504-073-1.pdf”
- IF budget includes rate increases, MUST:** prepare rate increase ordinance(s), post on website, send all customers notification of the rate setting hearing date 30 days prior to the hearing (June 2nd). Read new ordinance twice at two successive monthly board meetings (Feb 19 and March 19), and approve after second reading on March 19th (second reading and approval usually at same meeting as Budget Adoption Hearing) (ORS 264.312)
- Feb 19th 1st Budget Committee Meeting (to follow board meeting) with opportunity for public comment (ORS 294.426) – read budget message (once) at the budget meeting and read the rate ordinance first time at the board meeting, review proposed budget at the budget meeting.
- March 14th Prior to second budget meeting on March 19th post amended documents on website 3 days prior to meeting (post on March 14th or earlier)

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- March 19th 2nd Budget Committee Meeting – amend budget; post amended documents on website 3 days prior to meeting (2nd budget meeting can be two weeks after the first, out of sync with board meetings) Read rate increase ordinance second time at the board meeting.
- Retrieve Approved Budget Checklist from TSCC. If not provided, can be found on the TSCC website or obtained by emailing a member of TSCC staff.
- April 2nd Publish Budget Hearing Notice (Form LB-1) on website **AND** send a mailed copy to all customers, 30 days before Budget Hearing on June 2nd (post April 2nd)
- April 11th Post final documents on website 3 days prior to 3rd budget meeting on April 16th
- April 16th 3rd Budget Committee Meeting (to follow board meeting)– approve budget and set tax rate; post final documents on website 3 days prior to the meeting (post April 11th, meeting on April 16th)
- April 30th File approved budget document to TSCC, along with checklist and required supporting documentation; deadline to file approved budget with TSCC is **May 15** (ORS 294.635 (1)) **AND 30 days prior to Budget Hearing** (ORS 294.431 (1)). Hearing is on June 2nd.
- Retrieve Adopted Budget Checklist from TSCC. If not provided, can be found on the TSCC website or obtained by emailing a member of TSCC staff.
- June 2nd Budget Adoption Hearing, **30 days after filing with TSCC** (adopt budget, make appropriations, levy and categorize taxes)
- June 16th File adopted budget with TSCC along with checklist and required supporting documentation, **15 days after budget adoption (no later than May 30)**.
- July 15 Final deadline to submit Adopted Budget to TSCC
- July 15 Deadline to submit LB-50, Budget Resolution, and supporting documentation (including a screenshot of the posting from the BWD website and a copy of the notice advertising the hearing that was sent to all customers), to County Assessor (ORS 294.458).

NOTES:

- 1) BWD website (<https://burlingtonwater.specialdistrict.org/>) retains a historical record of prior year's meetings and documents that can be used as a guide.

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- 2) *Local Budgeting in Oregon* summarizes key legal requirements and provides definitions to help understand terminology. It is advised that all Board members read the document:
(https://www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-oregon_504-400.pdf)
- 3) The full legal requirements for budgeting are contained in the *Local Budgeting Manual*
(https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-manual_504-420.pdf)