

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 2023 – June 2024

For FY July 1, 2024-June 30, 2025

- December 6 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.
- December 19 Appoint Budget Officer (ORS 294.331)
- December 19 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.
- December 20 Send TSCC *draft* copy of Budget Calendar; revise and finalize Budget Calendar based on feedback from TSCC prior to next Board meeting (Jan 17th)
- January 17 Approve revised Budget Calendar at Board meeting; send *final* copy of Budget Calendar to TSCC
- January/Feb Prepare budget (Budget Officer, Bookkeeper)
- January 19 Send mailer to all customers inviting them to be on the Budget Committee and notifying them of budget meeting dates.
- January 19 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 21) (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
- January 19 **IF budget includes rate increases, MUST:** prepare rate increase ordinance(s), post on website, send all customers notification of the hearing dates 30 days prior to the first meeting on Feb 21 (send out January 19), read new ordinance twice at two successive monthly board meetings (April 17 and May 15), and approve after second reading on May 15th (second reading and approval usually at same meeting as Budget Adoption Hearing) (ORS 264.312)
- February 21 1st Budget Committee Meeting (to follow board meeting) with opportunity for public comment (ORS 294.426) – read budget message (1st time) and review proposed budget.
- March 3 Prior to second budget meeting on March 6 post amended documents on website 3 days prior to meeting (post on March 3rd or earlier)

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- March 6 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 budget message (2nd time)
- March 15 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.
- March 16 Post final documents on website 3 days prior to 3rd budget meeting on March 19th
- March 19 3rd Budget Committee Meeting (to follow board meeting)– approve budget and set tax rate; post final documents on website 3 days prior to meeting (post March 17th)
- March 22 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))
- April 1 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.
- April 15 Publish Budget Hearing Notice (Form LB-1) on website **AND** send a mailed copy to all customers, **30 days before Budget Hearing on May 15 (post April 15th)**
- May 15 Budget Adoption Hearing, **30 days after filing with TSCC** (adopt budget, make appropriations, levy and categorize taxes)
- May 22 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.
- 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)

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- 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)