THREE RIVERS/JOSEPHINE COUNTY SCHOOL DISTRICT

Chronological Events - Budgeting in the 2026 – 2027 school year

July 1, 2026	Beginning of new fiscal year
July 15, 2026	Deadline to certify the tax levy to the county assessor (ED-50 and M-5)
July 15, 2026	Due date for filing annual report of student membership for the prior school year with the State Superintendent of Public Instruction. *ORS 327.133*
July 15, 2026	Deadline to submit complete budget document to State Superintendent of Public Instruction and ESD superintendent. *ORS 326.310(4)*
August 15, 2026	Deadline for submission of the 2025-2026 electronic budget to the Department of Education. *ORS 326.310(4)*
October 21, 2026	REGULAR BOARD MEETING
November 18, 2026	REGULAR BOARD MEETING Approve a budget calendar to guide administrative staff and district in compliance with local budget laws.
December 16, 2026	REGULAR BOARD MEETING
January 2, 2027	Deadline for 2025-2026 electronic Actual Revenues and Actual Expenditures to the Department of Education. *ORS 326.310(4)*
January 2, 2027	Last day to file the previous school year's audit with the Department of Education.
January 20, 2027	REGULAR BOARD MEETING
February 17, 2027	REGULAR BOARD MEETING
March 10, 2027	REGULAR BOARD MEETING
April 12, 2027	The earliest date that the first NOTICE OF BUDGET COMMITTEE MEETING may be published in the newspaper and posting on the district website (not earlier than 30 days prior to the first meeting, nor later than five days before ORS 294.448(2))
April 21, 2027	REGULAR BOARD MEETING

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Chronological Events - Budgeting in the 2026 – 2027 school year – continued

May 12, 2027 **3:00 PM - FIRST MEETING OF THE BUDGET COMMITTEE**

- Elect presiding officer. Budget committee may choose to elect an alternate presiding officer.
- Presentation of budget message by the executive officer and the budget document by the budget officer.
- Consider recommendations from citizens.
- Announce the time and place of any following meetings.

(The budget document is filed in the district office as a public record, and a copy of the document or part thereof is made available to any person requesting it. ORS 294.426. Additional meetings not published in Budget committee notice must be advertised as notice of a meeting of the governing body. *ORS 294.428(2)* The budget committee shall schedule meetings as required. All meetings shall be open to the public. A majority of the members of the budget committee is required to pass any action. *ORS 174.130*)

May 12, 2027 REGULAR BOARD MEETING.

May 19, 2027 5:00 PM SECOND MEETING OF THE BUDGET COMMITTEE – if needed

May 27, 2027 Publication of the Notice of Budget Hearing (ED 1), Fund Summaries Not Requiring Taxes (ED 2), and Fund Summaries Requiring Taxes (ED 3), not more than 30 days nor less than 5 days prior to the hearing. *ORS 294.448(2)*

June 16, 2027 PUBLIC HEARING ON THE BUDGET, as approved by the budget committee, shall be conducted by no less than a quorum of the board. *ORS 294.453*

June 16, 2027 REGULAR BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring the tax levy. *ORS 294.456 and OAR 150-294-0510*

July 15, 2027 Deadline to certify the tax levy to the county assessors on form ED-50 and submit complete document to ODE.

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