

# Coos Bay School District 9

Code: **DBH/DBI**  
Adopted: 6/26/02  
Readopted: 3/02/10  
Orig. Code(s): DBH, DBI

## Budget Amendment/Adoption Procedures

The budget estimates and proposed ad valorem property tax amount or rate of any fund as shown in the budget document may be amended by the Board prior to adoption. Such amendment may also be made following adoption if the amendments are adopted prior to the commencement of the budget period to which the budget relates.

The amount of estimated expenditures for each fund in an annual budget, however, may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater. The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater.

The ad valorem property tax amount or rate to be certified may not exceed the amount approved by the budget committee, unless the amended budget document is republished and another public hearing is held as required by law.

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make, and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county and other appropriate offices as required by the Local Budget Law.

END OF POLICY

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### Legal Reference(s):

[ORS Chapter 255](#)  
[ORS 294.305 - 294.565](#)  
[ORS 310.060](#)  
[ORS 328.542](#)  
  
[OAR 150-310.060-\(A\)](#)