

Dallas School District 2

Code: **DB-1**
Adopted: 5/13/02

Budget Planning and Development

The Superintendent shall serve as the Budget Officer for the School Board. As Budget Officer, this person shall formulate a tentative budget for the budget period based, to the extent feasible, on the needs of the educational program as identified by staff and on the interests of parents/legal guardians and patrons for qualitative change in the educational program. The District may provide that the budget and budget documents be prepared on an annual or biennial basis.

The budget development process shall be based upon a budget calendar prepared by the Superintendent and adopted by the School Board. The budget calendar shall identify an approximate budget development time line and shall specify dates when required actions or decisions must be finalized to meet the requirements of the budget law.

The Budget Committee shall make such modifications in the tentative budget as it deems necessary for the efficient operation of the school system and shall recommend such proposed budget to the School Board for adoption.

BUDGET DOCUMENT

The Budget Officer shall develop and cause to be printed a PROPOSED BUDGET DOCUMENT for the budget period. This document shall be distributed to the Budget Committee and shall be made available for inspection by the public.

The PROPOSED BUDGET DOCUMENT shall present the expenditure plan for the operation of the school system and the sources of revenue anticipated. Significant changes in budgetary requirements for specific programs from the preceding year shall be explained.

The PROPOSED BUDGET DOCUMENT shall contain:

1. The School Board adopted budget calendar;
2. A listing of Budget Committee members;
3. Detailed budget resources;
4. Summary of expenditures by object and/or function;
5. Proposed operating contingency;
6. Debt service fund requirements;
7. Financial summary;
8. Detailed budget worksheets;
9. Such other information as the Budget Officer deems necessary to explain budget needs or as requested by the School Board or Budget Committee.

BUDGET PROCESS RESPONSIBILITY

The responsibility for meeting all specific legal requirements in the budget development and approval process shall reside with the Superintendent or designee. They include, but are not limited to, budget publication, giving legal notice of meetings and the public hearing and causing all legal notices to be published in a timely manner.

BUDGET COMMITTEE

As provided for under O.R.S. 294.336, a Budget Committee shall be convened to consider the budget document submitted by the designated Budget Officer and to approve the budget document as submitted by the Budget Officer or as changed to the extent deemed necessary by the Committee. Upon approval by the Budget Committee the budget document is forwarded to the School Board for public hearing and adoption.

The Budget Committee shall consist of the five (5) members of the School Board and five (5) qualified electors of the District appointed by the School Board.

Appointive members of the Budget Committee will be appointed to terms of three (3) years. No more than two (2) members regular terms shall end in one (1) year.

The Budget Committee shall elect a presiding officer from among its members at its first meeting each budget period.

The members of the Budget Committee shall receive no compensation for their services on the Committee.

BUDGET BASIS FOR SPENDING PLAN

Upon adoption by the School Board, the budget shall be considered as a controlled spending plan for the budget period.

The Superintendent is authorized to make expenditures and commitments in accordance with the approved budget and in conformance with the specific policies of the School Board relating to the purchasing of goods and services.

The Superintendent shall be authorized to make emergency purchases of goods from the contingency fund and/or services required for the continued operation of the system or to protect the property of the District.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)