

**Winston-Dillard
School District 116**

Code: **DBE**
Adopted: 7/10/02
Readopted: 3/16/11
Orig. Code(s): DBD

Budget Preparation

Principals and supervisors shall receive lists of budget needs from the teachers or departments and shall discuss priorities and make necessary adjustments. The total building budget shall be presented to the superintendent who shall discuss the budget with the principals and supervisors and make necessary adjustments.

Responsibility of the Superintendent

The superintendent is responsible for receiving all district budgets, making necessary adjustments, combining all into the district budget document, and presenting said document and budget message to the Board and budget committee.

Responsibility of the Board

1. The preparation of the budget is the responsibility of the Board. The budget committee, consisting of the elected Board members and an equal number of lay members appointed by the Board, is responsible for reviewing and approving the proposed budget.
2. The Board is responsible for conducting a hearing on the revised and adjusted budget, making any necessary revision as a result of said public hearing, and approving the proper resolutions to adopt and appropriate the budget.
3. The final responsibility of the Board is to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or budget period and itemize and categorize the ad valorem property tax amount or rate as provided in ORS 310.060.

The Board shall ensure all special funds are budgeted including bond levies and local option levies as necessary.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

Cross Reference(s):

DBD - Budget Preparation