

# Woodburn School District 103

Code: **DB/DBE/DBEA/DBG/**

**DBI/DBN**

Adopted: 1/20/05

Readopted: 2/21/13

Orig. Code(s): DB

## **The Budget Process**

The district budget will serve as the financial plan of operation for one fiscal year. The fiscal year will extend from July 1 to June 30 inclusive.

The budget process will be in accordance with federal and state laws and will result in a budget that:

1. Supports identified priorities necessary to achieve the mission and strategic objectives;
2. Addresses the operational priorities of the district in a prudent and efficient manner;
3. Reflects sound business practices.

### **Public Involvement**

To best meet the needs of the students, the budget process will involve a variety of stakeholders, including parents, staff and interested community members. At the building level, parent and staff input will be solicited in the establishment of school improvement goals and instructional priorities. At the district level, parent, staff and community input will be solicited during the formal budget process involving the budget committee. These activities will be described in a budget calendar adopted by the Board annually.

### **Budget Preparation**

The superintendent, in the capacity of chief budget officer, has the overall authority for budget preparation. The superintendent and administrative staff will establish budget priorities for the district and make appropriate recommendations to the Board and budget committee. The Board will make the final determination of budget priorities.

The superintendent will facilitate one or more meetings with the budget committee to discuss district priorities prior to the development of the proposed budget. Budget committee members will be provided pertinent data and other materials affecting the development of the budget. All budget committee meetings are open to the public.

### **Budget Committee**

The district Budget Committee will consist of five members of the Board and five electors appointed by the Board as required by law. Terms of the appointed members will be three years each with appointments made so that, as nearly as possible, the terms of one third of the members expire each year. The Board will establish appropriate timelines and procedures for appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 10-member budget committee is six. Therefore, if only six members are present, a unanimous vote is needed for passing an action item.

## **Budget Presentation**

On a date specified on the budget calendar, the superintendent will deliver the budget message and actual budget document to the budget committee. It is the function of the budget committee to approve budget document for submission to the Board.

## **Budget Hearing**

After the budget committee has approved the budget document, a public hearing will be held on the date, time and location specified in the budget calendar. At the hearing, any person may speak for or against items in the budget document.

## **Budget Adoption**

After the public hearing, and any modifications deemed necessary by the Board as a result of the 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 taxes to be certified to the assessor for the ensuing year and itemize and categorize the ad valorem taxes.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

## **Budget Amendment Procedures**

Prior to adoption, the Board may amend the budget estimates and proposed tax levy of any fund as shown in the budget document. Such amendment may also be made following adoption if the amendments are adopted prior to the commencement of the fiscal year to which the budget relates.

The amount of estimated expenditures for each fund, however, shall not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater.

The amount of the total ad valorem taxes to be certified for levy of all funds shall 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.

END OF POLICY

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### **Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.