

# Budget Committee Orientation

## Your Role as a Budget Committee Member

1. Hear the budget message
2. Receive the budget
3. Meet & Listen
4. Hear the Public
5. Discuss the budget
6. Dissect the budget
7. Test the budget against district goals
8. Revise the budget
9. Approve the budget

## Budget Planning Process

1. Assumptions
2. Budget Proposals
3. Budget Committee Meetings
4. Submit approved budget to Board
5. Budget Adoption

## Not

1. Setting Salaries
2. Staffing
3. Adding or Deleting Programs
4. Developing Policies

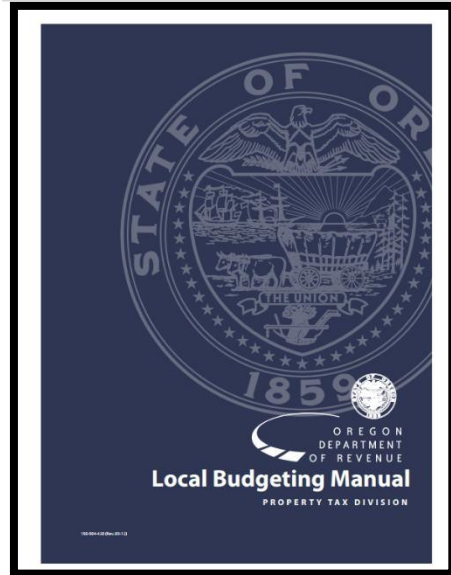
## Cautions

1. Public Meeting Law
2. Ethics Laws (Policy BBFA)

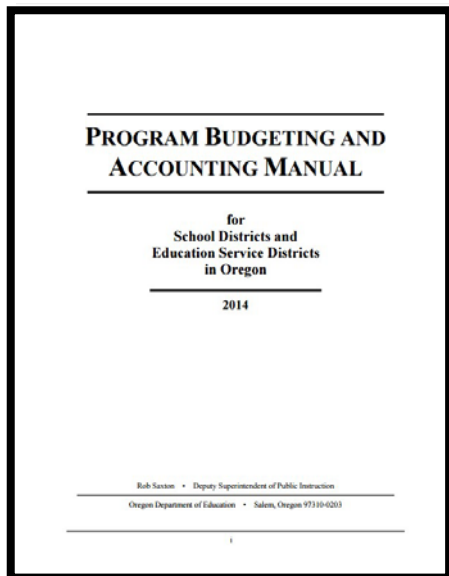
# PDF Resources



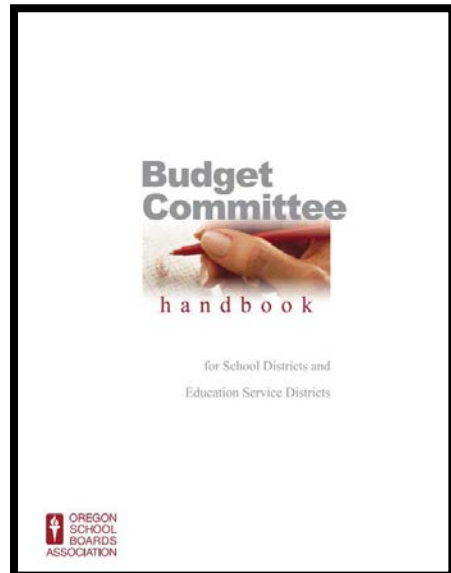
[Local Budgeting in Oregon, Oregon Department of Revenue](#)



[Local Budgeting Manual, Oregon Department of Revenue](#)



[Program Budgeting & Accounting Manual, Oregon Department of Education](#)



[Budget Committee Handbook, Oregon School Boards Association](#) (member access only)

**Sample budget calendar**

- 1. Appoint budget officer and budget committee .....December 8
- 2. Prepare proposed budget .....February 28
- 3. Publish 1st notice of budget committee meeting no more than 30 days before the meeting..... March 10
- 4. Publish 2nd newspaper notice of budget committee meeting at least 5 days before the meeting, or post online at least 10 days before the meeting.  
 Note: If publishing by mail or hand-delivery, only one notice is required, at least 10 days before the meeting ..... March 20
- 5. Budget committee meeting ..... March 30
- 6. Second budget committee meeting (if needed) ..... April 6
- 7. Publish notice of budget hearing 5 to 30 days before the hearing..... April 19
- 8. Hold budget hearing ..... May 4
- 9. Board meeting to enact resolutions to adopt budget, make appropriations, impose and categorize taxes..... June 15
- 10. Submit tax certification documents to the assessor by July 15 ..... July 12
- 11. Submit copy of complete budget document to county clerk ..... September 30

From p. 18 of the Oregon Department of Revenue’s *Local Budgeting Manual*,  
[http://www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-manual\\_504-420.pdf](http://www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-manual_504-420.pdf)

# General Fund Resources

2 Years Ago	Last Year	Current Year					Next Year		
Actual	Actual	Adopted				Proposed	Approved	Adopted	
\$ 6,080,415	\$ 6,188,271	\$ 6,287,615	1111	Current Year's Taxes		\$ 6,315,875			
\$ 58,994	\$ 60,316	\$ 61,284	1112	Prior Year's Taxes		\$ 65,250			
\$ -	\$ 681,559	\$ 692,500	1120	Local Option Ad Valorem Taxes Levied by District		\$ 685,000			
\$ 13,684	\$ 15,255	\$ 15,500	1190	Penalties and Interest on Taxes		\$ 18,000			
\$ 6,845	\$ 6,643	\$ 6,750	1311	Tuition from Individuals		\$ 7,500			
\$ 1,475	\$ 1,329	\$ 1,350	1742	Driver's Ed Fees		\$ 1,200			
\$ 38,465	\$ 40,352	\$ 41,000	1910	Rentals		\$ 42,500			
\$ 56,855	\$ 59,052	\$ 60,000	2101	County School Funds		\$ 65,000			
\$ 18,875,948	\$ 19,669,398	\$ 19,985,164	3101	State School Fund, General Support		\$ 21,578,345			
\$ 245,681	\$ 270,663	\$ 275,008	3103	Common School Fund		\$ 280,584			
\$ 254,846	\$ 211,111	\$ 214,500	3104	State Managed County Timber		\$ 110,000			
\$ 232,948	\$ 241,931	\$ 245,815	3199	Other Unrestricted Grants-in-Aid		\$ 220,000			
\$ 46,815	\$ 57,576	\$ 58,500	3299	Other Restricted Grants-in-Aid		\$ 72,000			
\$ 2,785	\$ 1,821	\$ 1,850	4801	Federal Forest Fees		\$ 1,200			
\$ 1,456	\$ 1,968	\$ 2,000	5300	Sale of or Compensation for Loss of Fixed Assets		\$ 2,400			
\$ 1,761,752	\$ 1,895,361	\$ 1,925,788	5400	Resources, Beginning Fund Balance		\$ 2,250,000			
\$ 27,678,964	\$ 29,402,605	\$ 29,874,624				\$ 31,714,854			

# General Fund Expenses

# 1111 – Primary, K-5

2 Years Ago	Last Year	Current Year		Next Year							
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
\$ 2,588,462	\$ 2,615,435	\$ 2,668,246	51.75	111	Licensed Salaries	\$ 2,740,586	53.25				
\$ 88,462	\$ 90,465	\$ 92,462	4.63	112	Classified Salaries	\$ 108,687	5.13				
\$ 100,849	\$ 108,851	\$ 113,500		121	Substitutes - Licensed	\$ 115,000					
\$ 38,481	\$ 43,218	\$ 48,000		122	Substitutes- Classified	\$ 48,500					
\$ 198,545	\$ 231,058	\$ 261,546		210	PERS	\$ 265,831					
				212	Employee Contribution Pick-Up	\$ 173,056					
\$ 182,465	\$ 208,645	\$ 230,054		220	Social Security Administration	\$ 235,009					
\$ 15,498	\$ 18,462	\$ 17,815		231	Worker's Compensation	\$ 18,618					
\$ 503,498	\$ 524,816	\$ 514,912		241	Medical Insurance	\$ 513,861					
\$ 68,154	\$ 64,815	\$ 60,982		249	Retirement Benefits	\$ 61,087					
\$ 11,487	\$ 12,857	\$ 13,685		322	Repairs and Maintenance Services	\$ 13,260					
\$ 46,805	\$ 48,500	\$ 51,000		410	Consumable Supplies and Materials	\$ 53,000					
\$ 54,815	\$ 58,462	\$ 75,135		420	Textbooks	\$ 60,450					
\$ 3,897,521	\$ 4,025,584	\$ 4,147,337	56.38			\$ 4,406,945	58.38				

# 1113 – Elementary Extra-curricular

2 Years Ago	Last Year	Current Year		Next Year							
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
\$ 5,660	\$ 5,624	\$ 6,310		154	Extra Duty	\$ 5,916					
\$ 926	\$ 948	\$ 962		210	PERS	\$ 316					
				212	Employee Contribution Pick-Up	\$ 312					
\$ 426	\$ 424	\$ 478		220	Social Security Administration	\$ 452					
\$ 44	\$ 46	\$ 54		231	Worker's Compensation	\$ 36					
\$ 7,056	\$ 7,042	\$ 7,804				\$ 7,032					

# General Fund Expenses

# 2542 – Care and Upkeep of Building Services

2 Years Ago	Last Year	Current Year				Next Year		Next Year		Next Year	
		Actual	Actual			Adopted	FTE	Proposed	FTE	Approved	FTE
\$ 575,154	\$ 604,154	\$ 608,345	19.00	112	Classified Salaries	\$ 578,164	18.50				
\$ 28,495	\$ 28,495	\$ 30,815	0.50	114	Managerial - Classified	\$ 65,031	1.00				
\$ 7,845	\$ 8,045	\$ 8,915		122	Substitutes- Classified	\$ 12,500					
\$ 8,564	\$ 7,548	\$ 6,850		128	Summer Crew	\$ 5,438					
\$ 43,215	\$ 47,514	\$ 49,615		210	PERS	\$ 55,874					
\$ 31,545	\$ 36,485	\$ 38,645		212	Employee Contribution Pick-Up	\$ 42,165					
\$ 41,685	\$ 49,997	\$ 51,645		220	Social Security Administration	\$ 55,487					
\$ 13,847	\$ 20,021	\$ 21,815		231	Worker's Compensation	\$ 23,465					
\$ 154,845	\$ 168,451	\$ 172,484		241	Medical Insurance	\$ 194,785					
\$ 135,210	\$ 140,545	\$ 154,600		322	Repairs and Maintenance Services	\$ 165,000					
\$ 402,165	\$ 416,451	\$ 415,000		325	Electricity	\$ 422,000					
\$ 198,615	\$ 195,162	\$ 178,500		326	Fuel	\$ 185,800					
\$ 88,159	\$ 90,514	\$ 92,250		327	Water and Sewage	\$ 88,500					
\$ 29,878	\$ 33,845	\$ 32,000		328	Garbage	\$ 34,800					
\$ 46,859	\$ 48,152	\$ 51,500		351	Telephone	\$ 52,850					
\$ 61,998	\$ 65,498	\$ 68,000		410	Consumable Supplies and Materials	\$ 64,500					
\$ 49,625	\$ 54,154	\$ 52,675		414	Building Maintenance Supplies	\$ 60,000					
\$ 6,007	\$ 6,988	\$ 7,850		460	Non-consumable items	\$ 8,000					
\$ 6,525	\$ 15,485	\$ 9,800		541	Initial and Additional Equipment Purchases	\$ 10,400					
\$ 188,465	\$ 203,546	\$ 214,500		653	Property Insurance Premiums	\$ 220,800					
<b>\$ 2,118,701</b>	<b>\$ 2,241,050</b>	<b>\$ 2,265,804</b>	<b>19.50</b>			<b>\$ 2,345,559</b>	<b>19.50</b>				

# Rainier School District 13

Code: DBEA  
Adopted: 2/21/07  
Revised/Readopted: 10/14/19  
Orig. Code(s): DBEA

## Budget Committee

### Organization, Membership and Terms of Office

The district budget committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. Terms of the appointed members of a budget committee in a district that prepares an annual budget will be three years each with appointments made so that, as nearly as practicable, the terms of one-third of the members expire each year.

The Board will establish appropriate timelines and procedures for the appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item.

### Presiding Officer and Orientation of Budget Committee

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year, such as the Board's educational plan, and other pertinent material bearing on the preparation of a school budget.

### Meetings of the Budget Committee

The district's budget committee shall hold one or more meetings to receive the budget message, the budget document, and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

### Function of the Budget Committee

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program will be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

## **Final Action**

The budget committee will approve an estimated district budget document for submission to the Board.

END OF POLICY

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

[ORS 174.130](#)  
[ORS 192.610 to -192.695](#)

[ORS 294.305 to -294.565](#)  
[ORS 433.835 to -433.875](#)

### **Cross Reference(s):**

DBD - Budget Priorities  
DBG - Budget Hearing and Notice



# The Planning Process

