



# Overview of the Budget Committee Roles & Responsibilities

*West Linn Wilsonville School District*

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By Natalie Pate (OPB)  
March 21, 2024 5 a.m.



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FEBRUARY 28, 2024 | BY JOANNA LEFEBVRE AND SONALI MASTER

# Charge to Budget Committee

The Budget Committee does not approved staffing levels and salary schedules, or negotiate salary contracts. It is not the committee's role to adjust policies or priorities set by the board or to add, delete, increase, or decrease programs.

The Budget Committee does test the reasonableness of the budgeted line items to meet the priorities and goals of the district as set by the board, and takes input from the public on the level of services planned.

Individual Budget Committee members have no special authority to request information or direct staff to provide reports. The Budget Committee as a whole may, by committee vote, direct the administration to provide additional reports, information, data, or presentations to help the Budget Committee better understand the budget.

The Budget Committee plays a significant role in providing communication with the community about the budget process and limitations within which the district works. Committee members develop a good understanding of the district's fiscal constraints and the programs funded and are able to explain those things to neighbors and patrons throughout the community. The committee also provides an important additional conduit for input from the community of their priorities for the district.

# Ask Questions to Learn More

## Charge Language

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## No

- “We should restore [educators] to full time instead of reducing positions.”
- “The budget for K-5 literacy should be tripled and include six more paraeducators.”

## Yes

- “How will the change in some staffing affect students’ learning experiences?”
- “Is the K-5 literacy budget sufficient to purchase the newly adopted curriculum and train staff?”

# One Person Does Not Speak for the Group

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## No

- “Can you run a report for me on the expenditure difference between using EduStaff as our vendor and previous years without Edustaff?”

## Yes

- “Based on today’s conversation and interest, I will make a motion to request a summary report from HR on the difference to our finances and operating processes by using EduStaff.”

*Note: this motion would require a second, a majority vote, and a second public meeting to review the results.*

# You Are a Budget Communicator

## Charge Language

The Budget Committee plays a significant role in providing communication with the community about the budget process and limitations within which the district works.

Committee members develop a good understanding of the district's fiscal constraints and the programs funded and are able to explain those things to neighbors and patrons throughout the community. The committee also provides an important additional conduit for input from the community of their priorities for the district.

## No

- “I’m on the budget committee, so you can talk to me to get that idea funded in the budget.”
- “The school district’s budget is calculated on an abacus.”

## Yes

- “I’m here to listen and learn what’s important to you. I look forward to the public comment portion of the meeting.”
- “I’d be happy to walk you through the complexities of public school budgeting using facts and real data, and connect you with the expertise of the District office finance team.”

# Listening to the Community

## Budget Survey

- ★ 1,300 online survey responses regarding expenditure priorities

### ***Room for Improvement:***

Besides the “open-ended question” in the survey, solicit more feedback on how the district receives revenue.

## Emails + News

- ★ Correspondence via district listserv and local news about anticipated budget shortfall

***Room for Improvement:*** Not everyone receives emails or reads the local news.

## Public Testimony

- ★ Public attendance at the May 6 and May 20 meetings in-person or via Zoom for comment.

***Acknowledgment:*** The two dates may not work for everyone to attend in-person or via Zoom to provide comment. Patrons can email written input before May 20.

# School District Budgeting & Accounting Is Different Than Your Home or Business

## Home or Private Business

1. Income Assessment
2. Fixed Expenses
3. Variable Expenses
4. Savings and Investments
5. Discretionary Spending
6. Review and Adjust Across Categories
7. Annual Tax report

## School District (Governmental Agency)

1. Connected to 197 School Districts (state revenue)
2. Revenue Estimation
3. Revenue Availability Timing
4. Priority Setting
5. Local, State, and Federal Mandates
6. Balanced Budgeting
7. GASB Requirements (government finance laws)
8. Expense Allocation
9. Honoring Contract Agreements (employees)
10. Payroll Timing
11. Capital Projects and Safety Regulations
12. Emergency Reserve
13. Monitoring and Reporting
14. Methods of Accounting, Tax Reports and Codes
15. Public Review and Independent Audit

## Next Steps:

- **If Budget Committee needs another meeting, it will be on May 22nd.**
- **June 10, Regular Board Meeting to Adopt Budget. Public is welcome to attend and provide comment.**
- **Adopted Budget Sent to ODE**