

Role of the Budget Committee

Overview

The role of the Budget Committee is primarily to provide a lay review of the proposed budget in the context of the Board of Directors' established goals and priorities.

The passage of Ballot Measure 5 in 1990 and the subsequent implementation of an equalized state school funding formula have narrowed the authority of the Budget Committee over time. In order to maintain relevance and value of the Budget Committee, the Board of Directors invites Budget Committee members to hear reports and discussion throughout the year. These opportunities allow the Budget Committee to be fully informed about the Board's goals and priorities, as well as district results.

Duties of the Budget Committee*

"The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget."

"One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget." "The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax..." In recent years, **two meetings** have been sufficient for these tasks. When the budget committee approves the budget, it is turned over to the Board of Directors for final adoption. The Board has the ultimate responsibility for allocating the resources of the budget to the programs or departments of the school district.

"The budget committee may (also) meet from time to time throughout the year at the governing body's discretion...." The Board has recently asked staff to conduct deeper explorations of one or two initiatives and programs each year incorporating the tenets of academic return on investment (aROI). These activities may involve participation by budget committee members at **two to three additional meetings**.

*Excerpts from Local Budgeting Manual, Oregon Department of Revenue, Publication #150-504-420 (Rev. 05-12)

Guiding Questions

As described above, the primary task of the budget committee is one of "lay" review. Budget committee members may consider the following series of questions:

1. Does the budget proposal seem to advance the mission and goals as described by the Board of Directors?
2. Does it appear to align and support the strategies and results described by staff in the Comprehensive Strategic plan?
3. Has the staff demonstrated how budget initiatives are supported by best practice, literature and/or research?
4. Has the staff identified how the success of initiatives may be measured?
5. Does the budget proposal reasonably balance provision of services to children next year versus continuing financial viability of the school district?