

On March 31, 2021, members of the Central Linn School Budget Committee met to discuss the budget process. The meeting began at approximately 6:07 p.m. in the Central Linn High School's cafeteria.

Members Present: Jennifer Duringer, Brian Tenbusch, David Karo, Rebekah Schneiter, Parker Leigh, Tony Isom and Kylie Bockstruck

Others: Celeste Van Cleave, Candace Pelt and Dena Crowell

Celeste Van Cleave, Business Manager, provided a slide show presentation on Central Linn School District's budget process. She explained how to read budget codes such as; 100.1131.0111.004.190.222. Broken down, the budget code would be identified as; Fund, Function, Object, Location, Area and Subarea. Celeste mentioned that ODE, for the first time, is dictating how schools will code funds.

The goal of the budget committee is to have an adopted budget (annually) by June 30<sup>th</sup>. Any changes made after July 1 can only be made with a supplemental budget. The budget process assigns dollars to specific accounts, the district can only spend up to the designated function amount. Board members receive monthly expenditure and revenue reports. Expenditure reports indicates changes within each indicated function level. Any fund changes by less than 10% can be made with a supplemental budget, which is publicized through a regular meeting notice. If fund changes are over 10%, the change requires a supplemental budget hearing notice and summary which is publicized at least five days prior to the hearing.

Revenue sources; detailed narratives are required to receive federal funds whereas state funds require an ODE approved spending plan prior to fund disbursement. The review process can be slow and plan narratives can be returned numerous times for clarifications, which can delay the fund disbursement.

Celeste continued on to explain the State School Fund to budget committee members. A complete budget cycle from start to the finish of State School Fund takes 2.5 years.

The meeting adjourned at 7:29 p.m.

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Dena Crowell, Board Secretary

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Jennifer Duringer, Board Chairman

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Date Approved

Board meeting minutes approved on April 12, 2021.  
Original minutes with signatures on file at the District Office.