



Code: **DB**
Adopted: 6/21/78
Revised/Readopted: 12/14/83; 3/13/91; 9/13/95;
10/23/13
Orig. Code(s): 1230.5; 6120; 6200; 6210.3

District Budget

The budget shall be constructed, under the direction of the superintendent, by the director of business and operations in charge of fiscal affairs. The director of business and operations will be designated as budget officer.

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures.

The budget will be based upon the needs of the district and the reasonable needs of the community in relation to the financial ability of the district to support its schools.

The district budget will be prepared in full compliance with Local Budget Law.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

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