

Coos Bay School District 9

Code: **DBE**
Adopted: 6/26/02
Readopted: 3/02/10
Orig. Code(s): DBE

Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures as are necessary to ensure the budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations to the Board and budget committee related to those priorities.

The superintendent will deliver the budget message and actual budget document to the budget committee.

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 .
OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.

Cross Reference(s):

DBEA - Budget Committee