

# Coos Bay School District 9

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

## Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the ensuing budget period.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

The superintendent will make the Board aware of any substantial changes in expected revenues or unusual expenditures of revenue so that the Board may adjust the budget, if necessary.

The superintendent will ensure full compliance with Local Budget Law (ORS 294.305 – 294.565).

END OF POLICY

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### Legal Reference(s):

[ORS 294.305 - 294.565](#)  
[ORS Chapter 310](#)

### Cross Reference(s):

DIC - Fiscal Accounting and Reporting/Financial Reports and Statements  
EH - Electronic Data Management