

Dayton School District 8

Code: **DBE**
Adopted: 1992
Readopted: 8/11/15
Orig. Code(s): DBD

Budget Preparation

The preparation of the annual budget is not a periodic activity but is an on-going process involving the district personnel at all levels and the concerns and input of the citizens of the district. Included in budget preparation for the next fiscal year is the analysis and evaluation of the current year's budget and preliminary studies of future budget proposals. Such study should include a review and updating of the long-term planning of the Board, administration and staff, including a review of both educational planning and financial planning.

The budget document shall be prepared by the superintendent for the Budget Committee.

In preparation of the budget document, the superintendent shall require the assistance and cooperation of district personnel in submitting whatever suggestions, materials and estimates as may be required. The superintendent should utilize the advice and counsel of the district administrative staff, licensed staff, classified staff and citizens of the community in the identification of goals, priorities and projection of district educational needs.

Principals will prepare tentative budgets for the operation of their buildings and submit these lists of supplies, equipment, repair, maintenance and capital outlays to the superintendent at the time he/she may require them for preparation of the proposed budget.

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):

DBD - Budget Priorities
DBEA - Budget Committee
DBG - Budget Hearing