

# Elkton School District 34

Code: **DBE**  
Adopted: 8/10/98

## Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures as are necessary to insure that the budget reflects all areas of school 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 as scheduled on the budget calendar the budget message and actual budget document to the budget committee.

END OF POLICY

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### Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

*Program Budgeting and Accounting Manual*, Oregon Department of Education (2000).

*Local Budgeting Manual*, Oregon Department of Revenue (1999).

### Cross Reference(s):

DBEA - Budget Committee