

Budget Preparation

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

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

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

The following steps will be followed in preparing the annual budget:

1. In developing the budget, building administrators will solicit participation by teachers and other building staff in determining the budget requirements necessary to meet identified student needs;
2. Building principals will evaluate budget requests coming from their staffs to assure compatibility with district goals, curriculum goals and fiscal guideline;
3. After screening requests, principals will submit their building budgets to the management team for discussion and possible modification before presentation to the superintendent and the budget committee;
4. The superintendent will work with the management team and other supervisory staff to develop budgets for the various administrative units of the district;
5. The superintendent will compile the budget and will present it to the budget committee. He/She will see that members of the committee have detailed as well as summary information early enough for them to give adequate study before decisions are made.

END OF POLICY

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):

DBD - Budget Priorities
DBEA - Budget Committee