

# Forest Grove School District

Code: **DB/DBA/DBB/DBC/DBD**  
Adopted: 4/11/95  
Revised/Readopted: 5/26/15  
Orig. Code(s): DB

## District Budget

The district budget shall serve as the financial plan of operation for the district and shall include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The district budget will be prepared in full compliance with Local Budget Law. The district's budgeting system will be in accordance with federal and state laws, regulations and locally adopted procedures.

The fiscal year will extend from July 1 to June 30 inclusive.

The superintendent shall serve as the executive officer of the district. The deputy clerk shall be designated as budget officer and shall prepare the budget document under the direction of the superintendent.

The superintendent will prepare and recommend a proposed calendar for Board approval.

The Board shall approve the budget calendar, which identifies dates, and deadlines required for the legal presentation and adoption of the budget, appoint the budget committee membership and adopt the budget.

The development of the operating budget shall be in accordance with the dates and budget deadlines outlined in the Board adopted calendar.

Administrators will be provided with budget development worksheets. Administrators shall involve advisory committees and staff in assessing building and/or department needs.

Administrators shall develop a plan to meet the building and/or department needs and forward budget requests to fund the plan to the district business officer.

As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the Board. Priorities should be established to be used as a basis for budget additions or reductions.

END OF POLICY

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### Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.