

Gresham-Barlow SD 10

Code: **DBE**
Adopted: 7/11/94
Readopted: 5/2/02
Orig. Code(s): DBE

Budget Preparation

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

The budget officer and administrative staff will coordinate budget preparation by developing budget manual guidelines, procedures, allocations and/or formulas for use by staff in establishing budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

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

1. In developing the budget, administrators will solicit participation by parents and community, teachers and other staff in determining the budget requirements necessary to meet identified needs;
2. Administrators will evaluate budget requests coming from staffs to assure compatibility with district priorities, instructional goals and fiscal guidelines;
3. After screening requests, school principals will submit their school budgets to the chief financial officer following cabinet guidelines before incorporation in the budget proposal;
4. The chief financial officer will work with the cabinet and other supervisory staff to develop budgets for the various administrative units of the district;
5. The chief financial officer will compile the budget and will present it to the budget committee. He/She will see that committee members have detailed as well as summary information early enough to allow time for adequate study before decisions are made.

The superintendent will deliver the budget message and actual budget document to the budget committee.

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):

DBEA - Budget Committee