



Code: **DB**
Adopted: 2/27/17

Public Charter School Budget

The public charter school budget will serve as the financial plan of operation for the public charter school and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The public charter school may provide that the budget and budget documents are prepared on an annual or biennial basis.

The public charter school budget will be prepared in full compliance with Generally Accepted Accounting Principles. The executive director will be designated as budget officer and will prepare the budget document.

END OF POLICY

Legal Reference(s):

[ORS 338.115\(2\)](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL (2006).