

# Lowell School District 71

Code: **DBE**  
Adopted: 10/23/06  
Readopted: 3/17/14  
Orig. Code(s): DBD/DBE

## 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.

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.

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.

### Cross Reference(s):

DBEA - Budget Committee

DBG - Budget Hearing