

Myrtle Point School District 41

Code: **DB**
Adopted: 5/10/04
Orig. Code(s): DB

District Budget

The district operating budget is the legal basis for the establishment of tax rates. It is the legal document which describes the programs to be conducted during a given period of time. And, it is the operational plan, stated in financial terms, for the conduct of all programs in the district. The budget process is an important function of district operations and should serve as a means to improve communications within the organization and with the patrons of the district. The district may provide that the budget and budget documents be prepared on an annual or biennial basis.

A budget is required for every fund that a district uses in its yearly operation. Included is a partial list of examples: general fund, special reserve fund, special building fund, vocational fund, Title I fund, special education fund and block grant funds.

The budget officer, either the superintendent or his/her designee, has three general areas of responsibility: budget preparation, budget presentation and budget administration.

Budget Message

The budget message is a factual explanation of district needs for the ensuing year. It describes changes in the estimates over the current budget and points out any different procedures in budget accounting.

Budget Document

The budget document is the proposed budget together with supporting data.

Comments and Requests for Programs

Commenting on and requests for specific programs are encouraged through local Board members and the residents of the district. Such requests should be channeled through the superintendent who will determine the date and time to be heard by the budget committee.

In the preparation of the budget document, the superintendent shall require the assistance and cooperation of district personnel in submitting whatever suggestions, materials and estimates as may be required. The superintendent should utilize the advice and counsel of the district administrative staff, faculty, classified personnel and citizens of the community in the identification of goals, priorities and projection of district educational needs.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)