

Myrtle Point School District 41

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

Budget Preparation

The preparation of the annual general fund budget is not a periodic activity but is an ongoing process involving district personnel at all levels and the concerns and input of the citizens of the district.

Included in budget preparation for the next fiscal year is the analysis and evaluation of the current year's budget and preliminary studies of future budget proposals. Such study should include a review and updating of the long-term planning of the Board, administration and staff, including a review of both educational planning and financial planning.

The superintendent shall collect the necessary historical data, anecdotal material and organize budget estimates for consideration of the budget committee. He/She shall ensure that the general instructions of the Board concerning budget estimates are carried out. The superintendent or his/her designee is responsible for legal procedures of budget making, publication and making legal expenditures during the fiscal period.

All district teachers and other employees shall maintain "want lists" of times for budgetary consideration. These lists should be delivered to, and discussed with, building principals for approval well in advance of budget deadlines.

Building principals will prepare tentative budgets for the operation of the building and submit these lists of supplies, equipment, repair, maintenance and capital outlays to the superintendent at the time he/she may require them.

The Board will cooperate with the superintendent in establishing an annual budget calendar, appoint and fill vacancies on the budget committee and provide leadership in completing the annual budget.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

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

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL (2002).