

**Neah-Kah-Nie  
School District 56**

Code: **DBE**  
Adopted: 11/12/01  
Readopted: 1/14/08  
Orig. Code(s): DBE

**Budget Preparation**

The operating budget of the district will be developed in agreement with district philosophy and the educational goals and objectives of the Board, subject to approval by the district budget committee. The budget and budget documents may be prepared on an annual or biennial basis. The district budget will be prepared in full compliance with legal requirements as specified by ORS 294.305-294.565. (Local Budget Law)

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 (2006).

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

**Cross Reference(s):**

DBEA - Budget Committee