

# Oakland School District 1

Code: **DB**  
Adopted: 12/16/97  
Readopted: 10/12/11  
Orig. Code(s): DB

## District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and the purpose and proposed means of financing the estimated expenditures.

The district budget will be prepared and authorized in full compliance with Local Budget Law. The superintendent will be designated as budget officer. The fiscal officer will prepare the budget document under the direction of the superintendent.

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.