

Phoenix-Talent School District 4

Code: **DBD/DBE/DBF**
Adopted: 4/5/84
Readopted: 11/05/09

Budget Planning and Priorities

The Superintendent has the overall responsibility for budget preparation and will develop such procedures as are necessary to insure that the budget reflects all areas of school operation.

Budget preparation begins at individual buildings or areas of responsibility and should reflect the advice and suggestions of staff, students and the community.

The Superintendent and administrative staff shall establish budget priorities and make appropriate recommendations to the Board and Budget Committee.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).

Local Budgeting Manual, Oregon Department of Revenue (1999).