



Code: **DB**  
Adopted: 8/17/99  
Revised/Readopted: 7/09/08; 9/28/16

## District Budget

The district budget will serve as the financial plan of operation for the district and the management guide for accomplishing the goals and objectives of the district's strategic plan. The budget will include estimates of expenditures for a given period, the purpose and the proposed means of financing the estimated expenditures. The Board shall approve the budget calendar, appoint the budget committee members and adopt the budget. The district may provide for the budget and budget documents to be prepared on an annual or biennial basis.

The district budget will be prepared in full compliance with Local Budget Law. The director of fiscal services will be designated by the Board as budget officer and will oversee the preparation of the budget document.

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.

### Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting