

Scappoose School District 1J

Code: **DBE**
Adopted: 1/17/94
Orig. Code(s): 6100; 1230.5

Budget Preparation

The budget officer is expected to have the budget needs compiled early enough in the fiscal year to give the budget committee ample time for deliberations.

The budget document should be in a form understandable to those who must work with it.

The preparation of the budget is the responsibility of the budget committee consisting of all elected Board members and an equal number of free-holders appointed by the Board. In practice, however, the preparation of the original budget is delegated to the budget officer and other staff members.

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.

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.

Cross Reference(s):

DBD - Budget Priorities

DBEA - Budget Committee