

Sherman County School District

Code: **DB**
Adopted: 8/14/95
Readopted: 12/09/13

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 purpose and the proposed means of financing the estimated expenditures.

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

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.

Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting