

Sherwood School District 88J

Code: **DBE**

Adopted: 5/13/86

Revised/Readopted: 7/01/08; 11/12/14

Orig. Code(s): 1230.5

Budget Preparation

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.

The superintendent and administrative staff will establish budget priorities for the district and make appropriate recommendations to the Board and budget committee.

The superintendent will deliver his or her budget message and actual budget document to the budget committee when they have been completed and are ready for presentation.

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

DBG - Budget Hearing