

<p style="text-align: center;">South Umpqua School District 19</p>

Code: **DB**
Adopted: 1/16/02
Revised/Readopted: 7/12/17
Orig. Code(s): DB

District Budget

Financial Plan for the District

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 may provide that the budget and budget documents be prepared on an annual or biennial basis. The superintendent or designee will serve as budget officer and will prepare the budget document.

Budgeting System

The budgeting system of the district will be in accordance with federal and state laws, regulations and locally adopted procedures.

Budget Priorities

As the budget is prepared, staff will use a prioritizing system which is consistent with program needs as identified by staff and the Board. It is expected that priorities will be established which can be used as a basis for budget addition or reduction if such addition or reduction is necessary.

The budget committee will review suggested priorities and will either accept, modify or reject them.

Budget Preparation

The superintendent shall be responsible for the preparation of a budget calendar for Board approval. The budget calendar will be prepared on an annual or biennial basis, as appropriate. He/She shall be responsible for advising the budget committee of the goals and priorities for the orderly development of the budget document and shall act in an advisory capacity for all phases of the development of the document and take final responsibility for the presentation of the proposed document to the budget committee. As the chief executive officer he/she shall present the budget message to the budget committee. Budget preparation duties may be delegated by the superintendent as he/she deems appropriate.

END OF POLICY

Legal Reference(s):

[ORS 294.305](#) to -294.565

[ORS 328.542](#) to -328.565

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting