

Springfield School District 19

Code: **DBE**
Adopted: 7/24/95
Readopted: 1/22/07
Orig. Code(s): DBD/DBE

Budget Preparation

The Board regards the budget making process as the opportunity to review the levels of support and cost effectiveness of various aspects of district operations. Through the budget committee, consisting of the five Board members and five qualified electors and residents of the district, a review is made of the expenditures for current programs and anticipated needs for the coming year. Recommendations for deletions and additions may be made to the Board after discussion and consideration.

The superintendent has the overall responsibility for budget development and procedures necessary to ensure that the proposed budget reflects all areas of district operation. The superintendent will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

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 (2006).

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL (2002).

Cross Reference(s):

DBEA - Budget Committee