

Umatilla School District 6

Code: **DBE**
Adopted: 12/14/95
Revised/Readopted: 2/11/04
Orig. Code(s): DBE

Budget Preparation

The preparation of the annual budget is an ongoing process involving all district personnel and the issues and input of the community.

The budget preparation for the next fiscal year shall include an evaluation of the current year's budget and preliminary data of future budget proposals. Such data should include a review and updating of the long-term planning of the district. The budget document shall be prepared by the superintendent following appropriate staff and community input.

Staff are encouraged to recommend and present their needs for budgetary consideration. These needs should be discussed with the principals well in advance of budget deadline.

Principals will prepare tentative budgets for the operation of their buildings and submit their recommendations to the superintendent.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).

Local Budgeting Manual, Oregon Department of Revenue (1999).

Cross Reference(s):

DBEA - Budget Committee