

Vale School District 84

Code: **DBE**
Adopted: 12/6/94
Readopted: 9/10/08
Orig. Code(s): DBE

Budget Preparation

A budget message shall be prepared by the budget officer. The budget message shall be delivered at the meeting of the budget committee as provided in Oregon Revised Statutes. The budget message shall:

1. Explain the budget document;
2. Contain an outline of the proposed financial policies of the district for the ensuing year;
3. Describe in connection with the financial policies the important features of the budget document;
4. Set forth the reasons for salient changes from the previous year in appropriations and revenue items;
5. Explain the major changes in financial policy.

The budget message and budget document shall be prepared a sufficient length of time in advance to allow the adoption of the budget by the close of the current fiscal year.

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