

Willamette Education Service District

Code: **DBE**
Adopted: 7/12/05
Readopted: 5/10/07; 4/06/10; 1/10/12

Budget Preparation

The Superintendent and budget committee have the responsibility for budget preparation. The Superintendent will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The Superintendent, the Board and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

Included in the budget preparation for the next fiscal year is an analysis and evaluation of the current year's budget and preliminary studies of any anticipated significant budget expenditures. Such study should include a review and updating of the long-term planning of the Board, administration and staff, including a review of both educational planning and financial planning.

The budget document should be in a form understandable to those who must work with it.

The Superintendent will deliver the budget message and actual budget document to the budget committee.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)

[ORS 334.240](#)

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

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.

Cross Reference(s):

DBEA - Budget Committee

DBG - Budget Hearing