

# Gladstone School District 115

Code: DBE  
Adopted: 4/08/09  
Revised/Readopted: 12/11/19  
Orig. Code: DBE

## Budget Preparation

The superintendent has the overall responsibility for the budget preparation and will develop such procedures necessary to ensure that the proposed district budget reflects all areas of the district's operation. The director of finance and operation shall be the budget officer of the district.

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

The budget officer shall prepare the operating budget under the direction of the superintendent. The proposed budget will contain current resources which are greater or equal to outgoing expenditures unless specifically authorized by Board resolution for that year.

The superintendent or designee will deliver the completed budget document and budget message to the budget committee.

END OF POLICY

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### 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.

OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.