

**South Coast Education  
Service District**

Code: **DBE**  
Adopted: 12/12/06  
Readopted: 6/12/12  
Reviewed: 8/1/17  
Orig. Code(s): DBD

### **Budget Preparation**

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

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

END OF POLICY

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**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.