

# Coquille School District 8

Code: **DBE**  
Adopted: 6/23/97  
Revised: 9/10/07

## Budget Preparation

The business manager, under the direction of the superintendent, has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation. The fiscal year will extend from July 1 to June 30 inclusive. The budget calendar will be prepared on an annual or biennial basis, as appropriate.

The superintendent, business manager 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.

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](#)

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

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

### Cross Reference(s):

DBEA - Budget Committee, Hearing and Adoption