

# Lebanon Community Schools

Code: **DB**  
Adopted: 8/5/02  
Readopted: 5/6/10  
Orig. Code(s): DB

## District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis.

The district budget will be prepared in full compliance with Local Budget Law. The superintendent will be designated as budget officer and will prepare the budget document.

END OF POLICY

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### Legal Reference(s):

[ORS 294.305 - 294.565](#)  
[ORS 328.542 - 328.565](#)

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

### Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting