

## DB District Budget

LINCOLN COUNTY SCHOOL  
DISTRICT

Code: **DB**  
Adopted: 7/9/02  
Revised: 3/13/07

### 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 budget will be prepared based on the educational plan determined by the Board (based on Board policy AD, Educational Philosophy) and in full compliance with Local Budget law.

The budget officer, as determined by annual resolution of the Board, 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

#### Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting  
IF - Curriculum Development and Review