

DBJ Budget Implementation

LINCOLN COUNTY SCHOOL
DISTRICT

Code: **DBJ**
Adopted: 12/29/69
Revised: 7/9/02
Orig. Code(s): R3350

Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the coming year.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

Expenditures of district funds shall be authorized only by one of the following three ways:

1. A contract executed by authority of the Board;
2. A purchase order issued by authority of the director of business services or the superintendent;
3. A petty cash purchase authorized by a principal or department head.

The superintendent or designee will make the Board aware of any substantial changes in expected revenues or unusual expenditures so the Board may adjust the budget, if necessary.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565
ORS Chapter 310

Cross Reference(s):

DIC - Financial Reports and Statements
EH - Data Management