

---

**BP: 6055**

**BUDGET**

The budget shall serve as the financial plan of operation for the College and shall include estimates of resources, revenues, expenditures, and requirements for a fiscal period and purpose.

The budget shall be prepared in full compliance with Oregon Local Budget Law and board policies.

END OF POLICY

**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[ORS 310.060](#)

[ORS 328.542 - 328.565](#)

[ORS 341.305 and .308](#)

[OAR 150-310.060-\(A\)](#)

DATE OF ADOPTION: 06/27/11  
DATE(S) OF REVISION(S): 02/27/17  
DATE OF LAST REVIEW: