

# Multnomah Education Service District

Code: **DB**  
Adopted: 8/5/80  
Revised/Readopted: 9/20/94; 3/15/05; 9/20/05;  
1/17/12; 4/23/14  
Reviewed: 9/21/10  
Orig. Code(s): 2220

## MESD Budget

The MESD Board Budget Committee shall prepare and the Board shall adopt a budget for operational and administrative expenses of the MESD.

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

The MESD budget shall be prepared in full compliance with federal and state laws and regulations.

The Board shall adopt a budget calendar for the budget period which identifies dates and deadlines required for the legal presentation and adoption of the budget.

The Superintendent shall be designated as Budget Officer and he/she, or designee, shall prepare the budget document. As Budget Officer the Superintendent shall perform, or cause to have performed, the following:

1. Presentation of a budget calendar;
2. Preparation of the budget;
3. Presentation of the budget to the Board Budget Committee;
4. Act as representative of the Board at the budget hearing conducted by the Tax Supervising and Conservation Commission;
5. Preparation and submission of all resolutions for Board action as necessary to adopt the budget, to make the appropriations; to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year; and to itemize and categorize the ad valorem property tax amount or rate as provided in ORS 310.060;
6. Preparation and filing of all necessary legal notices and reports required by the Local Budget Law.

The fiscal year shall extend from July 1 to June 30 inclusive.

END OF POLICY

**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.745](#)

[ORS 334.240](#)

[OAR 581-024-0206\(3\)\(d\)](#)

[OAR 581-024-0260](#)

[OAR 581-024-0262](#)

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

**MESD Policy Cross Reference(s):**

AA - MESD Purpose and Goals

AB - Mission, Vision, Values

BDE - Public Hearings

DBC - Budget Calendar

DBD - Budget Priorities

DBDA - General Operating Contingency

DBDB - Risk Management/PERS Reserve Fund

DBE - Budget Preparation

DBG - Budget Hearing

DBH - Budget Adoption Procedures

DBJ - Budget Implementation

DBK - Budget Transfer Authority

DDA - Local Service Plan

DFA - Investment of Funds

DFC - Grants

DI - Fiscal Accounting and Reporting

DIE - Audits

ECB - Buildings and Grounds Maintenance

FA - Facilities Development Goals

FB - Facilities Planning

IA/IAA Instructional Goals

KC - Community Involvement