

Multnomah Education Service District

Code: **DB**
Adopted: 8/5/80
Amended: 9/20/94; 3/15/05; 9/20/05
Reviewed: 9/21/10

MESD Budget

The MESD Board is authorized to prepare and adopt a budget for its own expenses and for its operational, administrative and local service plan expenses.

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

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

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 Board shall serve as MESD's Budget Committee.

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 annual or biennial budget;
3. Presentation of the budget to the Board;
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 the approval and adoption of the budget, setting the appropriations and making the levy;
6. Preparation and filing of all necessary legal notices and reports required by the Local Budget Law.

END OF POLICY

Legal Reference(s):

[ORS 294.100](#)
[ORS 294.305 - 294.565 \(Local Budget Law\)](#)
[ORS 334.125\(3\), \(7\)](#)
[ORS 334.175\(2\) - \(8\)](#)
[ORS 334.177](#)
[ORS 334.185](#)
[ORS 334.217](#)
[ORS 334.240](#)
[ORS 334.285](#)
[ORS 334.293](#)
[ORS 334.370](#)

[OAR 581-024-0206\(3\)](#)
[OAR 581-024-0208](#)
[OAR 581-024-0260](#)
[OAR 581-024-0262](#)
[OAR 581-024-0265](#)
[OAR 581-024-0285](#)

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