

Willamette Education Service District

Code: **DB**
Adopted: 1/10/12

ESD Budget

The budget committee shall prepare and the Board shall adopt, a budget for operational and administrative expenses of the ESD.

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

The ESD budget will be prepared in full compliance with federal and state laws and regulations. The superintendent will be designated as budget officer and he/she or designee will prepare the budget document.

The Board will serve as the district's budget committee along with an equal number of electors plus one who are members of component district boards.

In appointing members, the Board will consider equitable representation of the component districts. Considerations shall include general location and size.

The term of appointment of a budget committee in a district that prepares an annual budget shall be three years. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms.

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 budget committee;
4. 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;
5. Preparation and filing of all necessary legal notices and reports required by the Local Budget Law.

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

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

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.

Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting