RESOLUTION 26-064 –Approval of Amended Board Policy DBH-Budget Adoption Procedures

Background: This policy establishes the Board's responsibilities for formally adopting the MESD budget following the Budget Committee public hearing and the Tax Supervising and Conservation Commission (TSCC) hearing. It outlines the process for making necessary budget adjustments, adopting the required resolutions, and determining and declaring property tax amounts or rates in accordance with Oregon law. The policy also assigns the Superintendent responsibility for ensuring all required budget documentation is submitted to the county assessor's office. These provisions support compliance with Oregon's Local Budget Law, fiscal transparency, and accountability in MESD's budget adoption process.

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WHEREAS, the Multnomah Education Service District Board of Directors Policy Committee reviewed and discussed Board Policy DBH-Budget Adoption Procedures;

WHEREAS, the Multnomah Education Service District Board of Directors Policy Committee recommends the Board adopt Amended Board Policy DBH-Budget Adoption Procedures;

NOW THEREFORE BE IT RESOLVED, that Amended Board Policy DBH-Budget Adoption Procedures is approved as written or as further modified..

BE IT FURTHER RESOLVED, that if no further discussion is required, Amended Board Policy DBH-Budget Adoption Procedures is approved as proposed and does not require a second reading.

Multnomah Education Service District

Code: **DBH**
Adopted: 9/20/94
Amended: 6/21/05; 11/17/26
Reviewed: 9/21/10

Budget Adoption Procedures

After the Budget Committee public hearing and the TSCC hearing on the budget, any modifications of the budget deemed necessary as a result of those hearings, the Board shall approve the proper resolutions to adopt the budget. ~~to make the appropriations, to~~ The Board ~~will~~ shall further determine, make and ~~to~~ declare the ad valorem property tax amount or rate for either the ensuing fiscal year or for each of the fiscal years of the ensuing budget period and to itemize and categorize the ad valorem property tax amount or rate as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

END OF POLICY

Legal Reference(s):

ORS 294.100
ORS 294.305 - 294.565 (Local Budget Law)
ORS 310.060
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 150-310-060(A) to 150-310-110(1)
OAR 150-294-175 to 150-294-555(2)-(B)
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

MESD Policy Cross Reference(s):

BDE - Public Hearings
DB - MESD Budget
DBG - TSCC Budget Hearing
DBJ - Budget Implementation